

CONEJO VALLEY UNIFIED SCHOOL DISTRICT



2019 - 2020 Second Interim Financial Statements

Prepared locally using SACS

Board of Education Meeting
March 3, 2020

2019-20 Second Interim Financial Statements

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CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
2019/20 2ND INTERIM BUDGET
JANUARY 31, 2020

| | |
|--|--------------------------|
| NET BEGINNING BALANCE JULY 1, 2019 | 28,066,316 |
| Mandated Reserves | |
| Stores | 155,414 |
| Revolving Cash | 43,616 |
| Local Fiscal Stabilization Reserve | 3,000,000 |
| 3% Required Reserve for Contingency | <u>5,854,856</u> |
| | 9,053,886 |
| Restricted Reserves | |
| Prop 39 Clean Energy Jobs Resource 6230 | 122,703 |
| Low Performing Block Grant Resource 7510 | 474,246 |
| Classified Training Grant Resource 7311 | 87,485 |
| Lottery Prop 20 Textbooks Resource 6300 | <u>332,662</u> |
| | 1,017,096 |
| Reserves Pre-Paid Expense | 30,346 |
| Undesignated Reserves | 17,964,988 |
| Estimated Incomes | <u>193,797,915</u> |
| Total Estimated Income and Beginning Balance | 221,864,231 |
| Estimated Expenditures | <u>(199,729,284)</u> |
| NET ESTIMATED ENDING BALANCE - JUNE 30, 2020 | <u><u>22,134,947</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>5,991,879</u> |
| | 9,190,909 |
| Undesignated Reserves | <u>12,944,038</u> |
| NET ESTIMATED ENDING BALANCE - JUNE 30, 2020 | <u><u>22,134,947</u></u> |

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
STATEMENT OF CASH BALANCE
2019/20 2ND INTERIM BUDGET
JANUARY 31, 2020

| | | |
|--|---------------------|------------------------------|
| CASH IN COUNTY TREASURY - JULY 1, 2019 | | 29,477,580 |
| Add: Cash Receipts July 1, 2019 through January 31, 2020 | | |
| Accounts Receivable | 7,371,624 | |
| Revolving Fund | 55,112 | |
| Due from Other Funds | 471,328 | |
| Income | 112,561,514 | |
| Stores | 28,566 | |
| Prepaid Expenditures | <u>30,346</u> | <u>120,518,490</u> |
| TOTAL CASH AVAILABLE | | 149,996,070 |
| Deduct: Expenditures July 1, 2019 through January 31, 2020 | | |
| Accounts Payable | 1,494,824 | |
| Expenditures | 104,431,778 | |
| Due to Other Funds | 346,099 | |
| Deferred Revenue | 870,825 | |
| Good Faith Trans Loan | <u>(19,895,000)</u> | <u>87,248,526</u> |
| CASH IN COUNTY TREASURY - JANUARY 31, 2020 | | <u><u>62,747,543</u></u> |

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF INCOME
2019/20 2ND INTERIM BUDGET
JANUARY 31, 2020

| MAJOR | DESCRIPTION | 2019/20 ADOPTED BUDGET | 2019/20 1ST INTERIM BUDGET | ACTUAL REVENUE 01/31/20 | 2019/20 PROJECTED BUDGET |
|--------------------------------------|---|------------------------------|----------------------------------|-------------------------------|--------------------------------|
| LOCAL CONTROL FUNDING FORMULA | | | | | |
| 8011 | State Aid - LCFF | 43,543,669 | 42,571,029 | 35,187,364 | 42,605,454 |
| 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 | 3,553,468 | 3,554,958 | 1,808,725 | 3,555,548 |
| 8021 | Tax Relief Subventions | 753,943 | 742,031 | 381,569 | 742,031 |
| 8029 | Other Subventions | 12 | 11 | 204 | 11 |
| 8041 | Secured Roll Taxes | 95,793,819 | 100,180,269 | 56,805,756 | 100,180,269 |
| 8042 | Unsecured Roll Taxes | 2,626,107 | 3,112,372 | 2,933,899 | 3,112,372 |
| 8043 | Prior Years' Taxes | 147,565 | 118,109 | 192,581 | 118,109 |
| 8044 | Supplemental Taxes | 736,574 | 850,512 | 373,937 | 850,512 |
| 8045 | Education Revenue Aug Fund | 1,324,572 | 259,427 | 1,266,691 | 259,427 |
| 8047 | Community Redevelopment Funds | 2,641,649 | 0 | 2,213,180 | 0 |
| 8081 | Royalties and Bonuses | 429 | 429 | 0 | 429 |
| 8089 | Non LCFF Adjustment | (215) | (215) | 0 | (215) |
| 8096 | Charter School Property Taxes In-Lieu | (4,239,304) | (4,429,191) | (2,074,806) | (4,428,489) |
| | TOTAL LOCAL CONTROL FUNDING | 164,994,980 | 165,072,433 | 99,089,100 | 165,108,150 |
| FEDERAL | | | | | |
| 8181 | Special Ed PL94-142 | 3,428,712 | 3,431,790 | 0 | 3,431,790 |
| 8182 | Special Ed Preschool | 61,908 | 61,908 | 0 | 61,908 |
| 8290 | Advanced Placement | 5,000 | 5,000 | 0 | 5,000 |
| 8290 | IASA Title I | 1,500,000 | 1,809,003 | 899,789 | 1,809,003 |
| 8290 | Title IIA | 380,000 | 372,567 | 316,389 | 372,567 |
| 8290 | Title III Part A (LEP) | 192,000 | 367,867 | 58,948 | 367,867 |
| 8290 | Title III-Immigration Education Program | 35,000 | 35,000 | 0 | 0 |
| 8290 | Title IV Part A | 0 | 220,915 | 27,610 | 220,915 |
| 8290 | Carl Perkins - Vocational Education | 93,094 | 93,094 | 7,573 | 93,094 |
| | TOTAL FEDERAL REVENUE | 5,695,714 | 6,397,144 | 1,310,309 | 6,362,144 |
| STATE | | | | | |
| 8311 | Special Ed Infant | 191,321 | 205,944 | 113,269 | 205,944 |
| 8550 | Mandated Costs | 770,223 | 771,301 | 771,301 | 771,301 |
| 8560 | Lottery | 3,759,904 | 3,828,047 | 929,286 | 3,820,587 |
| 8560 | Lottery Prior Year | 0 | 210,499 | 176,035 | 210,499 |
| 8590 | After School Education-Conejo | 122,605 | 126,828 | 0 | 126,828 |
| 8590 | After School Education-Glenwood | 122,605 | 126,828 | 0 | 126,828 |
| 8590 | County SELPA Mental Health ISES | 619,444 | 687,664 | 107,271 | 687,664 |
| 8590 | Infant Discretionary Grant | 0 | 5,634 | 5,634 | 5,634 |
| 8590 | Special Ed Student Workability | 116,000 | 116,000 | 0 | 116,000 |
| 8590 | High School Exit Exam | 4,000 | 4,094 | 4,094 | 4,094 |
| 8590 | California English Language | 10,600 | 10,600 | 2,395 | 10,600 |
| 8590 | California Partnership | 170,000 | 170,000 | 65,352 | 170,000 |
| 8590 | Colina Academia Grant | 0 | 50,000 | 0 | 50,000 |
| 8590 | One-Time Preschool Funding | 0 | 1,085,975 | 549,608 | 1,099,216 |
| 8590 | Medi Cal Billing | 0 | 50,000 | 83,464 | 100,000 |
| 8590 | Medi Cal Administrative | 88,500 | 88,500 | 87,510 | 150,000 |
| 8590 | Pupil Testing Incentive | 40,000 | 40,000 | 0 | 40,000 |
| 8590 | Low Performing Students Block Grant | 0 | 484,802 | 484,802 | 484,802 |
| 8590 | Strong Workforce | 0 | 139,053 | 0 | 139,053 |
| 8590 | Tobacco Use Prevention | 150,000 | 213,912 | 0 | 213,912 |
| | TOTAL STATE REVENUE | 6,165,202 | 8,415,681 | 3,380,021 | 8,532,962 |

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF INCOME
2019/20 2ND INTERIM BUDGET
JANUARY 31, 2020

| MAJOR | DESCRIPTION | 2019/20 ADOPTED BUDGET | 2019/20 1ST INTERIM BUDGET | ACTUAL REVENUE 01/31/20 | 2019/20 PROJECTED BUDGET |
|---------------------------|--|------------------------------|----------------------------------|-------------------------------|--------------------------------|
| LOCAL | | | | | |
| 8631 | Sale of Equipment & Supplies | 4,000 | 4,000 | 2,788 | 4,000 |
| 8650 | Rentals & Leases - Civic Center | 407,000 | 380,000 | 154,591 | 380,000 |
| 8650 | Rentals & Leases - Carden | 237,720 | 237,720 | 138,670 | 237,720 |
| 8650 | Rentals & Leases - MATES | 123,774 | 125,334 | 73,111 | 125,334 |
| 8650 | Rentals & Leases - BRIDGES | 130,814 | 130,814 | 77,500 | 130,814 |
| 8650 | Rentals & Leases - Cerebral Palsy | 44,904 | 15,583 | 15,583 | 15,583 |
| 8650 | Rentals & Leases - Neighborhood For Learning | 0 | 9,100 | 5,308 | 9,100 |
| 8650 | Rentals & Leases - Sites | 0 | 33,570 | 18,349 | 27,066 |
| 8660 | Interest | 850,000 | 850,000 | 413,387 | 1,000,000 |
| 8677 | Interagency Revenues Miscellaneous | 46,159 | 186,425 | 143,906 | 186,425 |
| 8689 | Transportation Fees | 40,000 | 40,000 | 32,417 | 40,000 |
| 8689 | Other Fees (Ath, Co-Curr & Band) | 300,000 | 430,648 | 216,911 | 434,948 |
| 8691 | Non-LCFF 50% Reduction | 215 | 215 | 0 | 215 |
| 8699 | Other Local Income | 426,300 | 944,659 | 887,213 | 986,619 |
| 8699 | Advanced Placement Testing | 400,000 | 400,000 | 481,888 | 481,888 |
| 8699 | Donations/Field Trips | 0 | 408,112 | 1,016,675 | 1,013,700 |
| 8699 | Outdoor Education | 257,294 | 262,958 | 34,336 | 262,958 |
| 8699 | PreSat Testing | 37,000 | 38,553 | 40,453 | 40,453 |
| 8699 | Safety Funds from JPA | 65,000 | 86,055 | 0 | 86,055 |
| 8699 | Sage Grant | 45,000 | 45,684 | 2,776 | 47,775 |
| 8699 | University Preschool | 0 | 90,792 | 90,792 | 90,792 |
| 8699 | City of Thousand Oaks PEG Funding | 0 | 156,302 | 156,302 | 156,302 |
| | TOTAL LOCAL FUNDS | 3,415,180 | 4,876,524 | 4,002,958 | 5,757,747 |
| INCOMING TRANSFERS | | | | | |
| 8710 | Out-of-District Tuition | 40,000 | 40,000 | 0 | 40,000 |
| 8792 | SELPA Transfer Spec Ed Master Plan | 7,807,060 | 7,807,060 | 4,779,127 | 7,807,060 |
| 8792 | SELPA Transfer Special Education | 193,531 | 189,852 | 0 | 189,852 |
| | TOTAL INCOMING TRANSFERS | 8,040,591 | 8,036,912 | 4,779,127 | 8,036,912 |
| 8000 | TOTAL INCOME | 188,311,667 | 192,798,694 | 112,561,514 | 193,797,915 |

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF EXPENSE
2019/20 2ND INTERIM BUDGET
JANUARY 31, 2020

| MAJOR | DESCRIPTION | 2019/20 ADOPTED EXPENSE | 2019/20 1ST INTERIM BUDGET | ACTUAL EXPENSES 01/31/20 | 2019/20 PROJECTED BUDGET |
|-------|---|-------------------------------|----------------------------------|--------------------------------|--------------------------------|
| 1100 | Teacher Salaries | 77,353,148 | 76,413,651 | 41,172,210 | 76,916,216 |
| 1100 | Column | 300,000 | 0 | 0 | 0 |
| 1200 | Counselors, Psychs, Librarians & Nurses | 6,300,029 | 6,463,780 | 3,747,263 | 6,491,068 |
| 1300 | Supt, Ass Supts, Dirctrs, Princps, Coords | 8,489,100 | 9,062,454 | 5,202,766 | 9,004,454 |
| 1900 | Other Certificated Salaries | 748,285 | 523,463 | 279,386 | 523,463 |
| | TOTAL CERTIFICATED SALARIES | 93,190,562 | 92,463,348 | 50,401,625 | 92,935,201 |
| 2100 | IA's Occ Ther/Coachs/Class Advts/Tutors | 6,282,083 | 6,338,681 | 3,317,459 | 6,017,888 |
| 2200 | M&O Int/Transp/Health Clerks | 9,045,175 | 8,966,813 | 4,895,437 | 8,919,482 |
| 2300 | Class Directors & Supv Salaries | 1,698,649 | 1,716,315 | 963,326 | 1,716,315 |
| 2400 | Secretarial & Clerical Salaries | 8,065,770 | 7,989,148 | 4,391,641 | 8,015,945 |
| 2900 | Other Class Salaries | 1,858,153 | 1,970,251 | 1,465,491 | 2,174,169 |
| | TOTAL CLASSIFIED SALARIES | 26,949,830 | 26,981,208 | 15,033,354 | 26,843,799 |
| 3100 | STRS | 15,474,773 | 15,669,477 | 8,462,460 | 15,737,333 |
| 3200 | PERS | 4,901,224 | 4,720,215 | 2,498,344 | 4,774,555 |
| 3300 | OASDI/Medicare | 3,318,063 | 3,313,740 | 1,794,182 | 3,367,913 |
| 3400 | Health & Welfare | 22,227,409 | 22,074,678 | 11,168,037 | 22,141,474 |
| 3500 | SUI | 60,045 | 59,683 | 32,139 | 61,288 |
| 3600 | Workers' Compensation | 1,501,003 | 1,491,080 | 820,735 | 1,507,698 |
| 3700 | Retiree Benefits | 445,369 | 451,895 | 267,664 | 470,895 |
| 3900 | Other Benefits | 60,000 | 52,000 | 29,474 | 52,000 |
| | TOTAL BENEFITS | 47,987,886 | 47,832,768 | 25,073,035 | 48,113,156 |
| 4100 | Textbooks | 2,301,838 | 2,030,801 | 65,655 | 2,028,855 |
| 4200 | Other Books | 15,650 | 87,562 | 91,549 | 131,343 |
| 4300 | Materials and Supplies | 5,940,113 | 8,410,288 | 2,185,100 | 6,578,772 |
| 4400 | Non-Capitalized Furn/Equip | 163,750 | 299,939 | 429,827 | 640,387 |
| | TOTAL BOOKS AND SUPPLIES | 8,421,351 | 10,828,590 | 2,772,131 | 9,379,357 |
| 5100 | Professional Services-Transportation | 1,930,940 | 2,550,260 | 667,878 | 2,534,148 |
| 5200 | Travel & Conferences | 516,943 | 519,692 | 311,424 | 717,635 |
| 5300 | Dues & Membership | 79,200 | 115,065 | 120,532 | 157,413 |
| 5400 | Insurance | 1,630,948 | 1,720,111 | 1,718,377 | 1,720,170 |
| 5500 | Operation & Housekeeping Services | 4,843,000 | 4,615,435 | 2,271,890 | 4,615,435 |
| 5600 | Rentals, Leases & Repairs | 1,017,941 | 903,657 | 609,364 | 1,350,546 |
| 5700 | Interprogram Chrgs (Postage, CopyCtr) | (357,894) | (351,877) | 407 | (352,377) |
| 5800 | Prof/Consult Serv & Oper Expenses | 6,452,146 | 7,915,818 | 4,246,956 | 9,092,495 |
| 5900 | Communications | 728,543 | 648,143 | 352,464 | 600,477 |
| | TOTAL CONTRACTED SERVICES AND OTHER OPERATING EXPENSES | 16,841,767 | 18,636,304 | 10,299,292 | 20,435,942 |
| 6200 | Buildings and Improvement | 0 | 145,000 | 164,684 | 155,952 |
| 6400 | Equipment | 100,000 | 162,000 | 74,912 | 102,000 |
| 6500 | Equipment Replacement | 0 | 122,702 | 271,460 | 122,702 |
| | TOTAL CAPITAL OUTLAY | 100,000 | 429,702 | 511,056 | 380,654 |

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF EXPENSE
2019/20 2ND INTERIM BUDGET
JANUARY 31, 2020

| MAJOR | DESCRIPTION | 2019/20 ADOPTED EXPENSE | 2019/20 1ST INTERIM BUDGET | ACTUAL EXPENSES 01/31/20 | 2019/20 PROJECTED BUDGET |
|-------|--------------------------------------|-------------------------------|----------------------------------|--------------------------------|--------------------------------|
| 7100 | Excess Costs-Special Education | 0 | 10,000 | 0 | 10,000 |
| 7100 | Excess Costs-Special Education | 1,887,092 | 1,876,000 | 212,480 | 1,876,000 |
| 7100 | Other Transfers - County Sp Ed ADA | 265,000 | 265,000 | 128,805 | 265,000 |
| 7300 | Direct & Indirect Support-Adult Ed | (156,901) | (159,414) | 0 | (159,414) |
| | Direct & Indirect Support-Child Care | (354,147) | (368,713) | 0 | (365,994) |
| 7600 | Interfund Transfers | | | | |
| | Adult Ed - United Cerebral Palsy | 40,000 | 15,583 | 0 | 15,583 |
| | TOTAL OTHER OUTGO | <u>1,681,044</u> | <u>1,638,456</u> | <u>341,285</u> | <u>1,641,175</u> |
| | TOTAL 1000-7000 | <u><u>195,172,440</u></u> | <u><u>198,810,376</u></u> | <u><u>104,431,778</u></u> | <u><u>199,729,284</u></u> |

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
UNRESTRICTED FUNDS
2019/20 2ND INTERIM BUDGET
JANUARY 31, 2020

| | | |
|--|------------------|--------------------------|
| NET BEGINNING BALANCE JULY 1, 2019 | | 27,049,223 |
| Stores | 155,414 | |
| Revolving Cash | 43,616 | |
| Local Fiscal Stabilization Reserve | 3,000,000 | |
| 3% Reserve for Contingency | <u>5,854,856</u> | |
| | 9,053,886 | |
| Reserves Pre-Paid Expense | 30,346 | |
| Undesignated Reserves | 17,964,988 | |
| Estimated Incomes | | <u>151,689,458</u> |
| Total Estimated Income and Beginning Balance | | 178,738,681 |
| Estimated Expenditures | | <u>(156,603,734)</u> |
| NET ESTIMATED ENDING BALANCE - JUNE 30, 2020 | | <u><u>22,134,947</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>5,991,879</u> | |
| | 9,190,909 | |
| Undesignated Reserves | | <u>12,944,038</u> |
| NET ESTIMATED ENDING BALANCE - JUNE 30, 2020 | | <u><u>22,134,947</u></u> |

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF INCOME
2019/20 2ND INTERIM BUDGET
UNRESTRICTED FUNDS
JANUARY 31, 2020

| MAJOR | DESCRIPTION | 2019/20 ADOPTED BUDGET | 2019/20 1ST INTERIM BUDGET | ACTUAL REVENUE 01/31/20 | 2019/20 PROJECTED BUDGET |
|--------------------------------------|---|------------------------------|----------------------------------|-------------------------------|--------------------------------|
| LOCAL CONTROL FUNDING FORMULA | | | | | |
| 8011 | State Aid - LCFF | 43,543,669 | 42,571,029 | 35,187,364 | 42,605,454 |
| 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 | 3,553,468 | 3,554,958 | 1,808,725 | 3,555,548 |
| 8021 | Tax Relief Subventions | 753,943 | 742,031 | 381,569 | 742,031 |
| 8029 | Other Subventions | 12 | 11 | 204 | 11 |
| 8041 | Secured Roll Taxes | 95,793,819 | 100,180,269 | 56,805,756 | 100,180,269 |
| 8042 | Unsecured Roll Taxes | 2,626,107 | 3,112,372 | 2,933,899 | 3,112,372 |
| 8043 | Prior Years' Taxes | 147,565 | 118,109 | 192,581 | 118,109 |
| 8044 | Supplemental Taxes | 736,574 | 850,512 | 373,937 | 850,512 |
| 8045 | Education Revenue Aug Fund | 1,324,572 | 259,427 | 1,266,691 | 259,427 |
| 8047 | Community Redevelopment Funds | 2,641,649 | 0 | 2,213,180 | 0 |
| 8081 | Royalties and Bonuses | 429 | 429 | 0 | 429 |
| 8089 | Non Revenue Limit Adjustment | (215) | (215) | 0 | (215) |
| 8096 | Charter School Property Taxes In-Lieu | (4,239,304) | (4,429,191) | (2,074,806) | (4,428,489) |
| | TOTAL LOCAL CONTROL FUNDING | <u>164,994,980</u> | <u>165,072,433</u> | <u>99,089,100</u> | <u>165,108,150</u> |
| FEDERAL | | | | | |
| 8290 | Advanced Placement | 5,000 | 5,000 | 0 | 5,000 |
| | TOTAL FEDERAL REVENUE | <u>5,000</u> | <u>5,000</u> | <u>0</u> | <u>5,000</u> |
| STATE | | | | | |
| 8550 | Mandated Costs | 770,223 | 771,301 | 771,301 | 771,301 |
| 8560 | Lottery | 2,783,066 | 2,829,426 | 929,286 | 2,823,912 |
| 8560 | Lottery Prior Year | | 100,865 | 66,401 | 100,865 |
| 8590 | California English Language | 10,600 | 10,600 | 2,395 | 10,600 |
| 8590 | High School Exit Exam | 4,000 | 4,094 | 4,094 | 4,094 |
| 8590 | One-Time Preschool Funding | 0 | 1,085,975 | 549,608 | 1,099,216 |
| 8590 | Medi Cal Billing | 0 | 50,000 | 83,464 | 100,000 |
| 8590 | Medi Cal Administrative | 88,500 | 88,500 | 87,510 | 150,000 |
| 8590 | Pupil Testing Incentive | 40,000 | 40,000 | 0 | 40,000 |
| | TOTAL STATE REVENUE | <u>3,696,389</u> | <u>4,980,761</u> | <u>2,494,059</u> | <u>5,099,988</u> |
| LOCAL | | | | | |
| 8631 | Sale of Equipment & Supplies | 4,000 | 4,000 | 2,788 | 4,000 |
| 8650 | Rentals & Leases - Civic Center | 407,000 | 380,000 | 154,591 | 380,000 |
| 8650 | Rentals & Leases - Carden | 237,720 | 237,720 | 138,670 | 237,720 |
| 8650 | Rentals & Leases - MATES | 123,774 | 125,334 | 73,111 | 125,334 |
| 8650 | Rentals & Leases - BRIDGES | 130,814 | 130,814 | 77,500 | 130,814 |
| 8650 | Rentals & Leases - United Cerebral Palsy | 44,904 | 15,583 | 15,583 | 15,583 |
| 8650 | Rentals & Leases - Neighborhood For Learning | 0 | 9,100 | 5,308 | 9,100 |
| 8650 | Rentals & Leases - Sites | 0 | 33,570 | 18,349 | 27,066 |
| 8660 | Interest | 850,000 | 850,000 | 413,387 | 1,000,000 |
| 8677 | Interagency Revenues Miscellaneous | 46,159 | 46,159 | 3,640 | 46,159 |
| 8689 | Transportation Fees | 40,000 | 40,000 | 32,417 | 40,000 |
| 8689 | Other Fees (Ath, Co-Curr & Band) | 300,000 | 430,648 | 216,911 | 434,948 |
| 8691 | Non-LCFF 50% Reduction | 215 | 215 | 0 | 215 |
| 8699 | Other Local Income | 426,300 | 482,597 | 354,938 | 481,497 |

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF INCOME
2019/20 2ND INTERIM BUDGET
UNRESTRICTED FUNDS
JANUARY 31, 2020

| MAJOR | DESCRIPTION | 2019/20 ADOPTED BUDGET | 2019/20 1ST INTERIM BUDGET | ACTUAL REVENUE 01/31/20 | 2019/20 PROJECTED BUDGET |
|---------------------------|--------------------------------------|------------------------------|----------------------------------|-------------------------------|--------------------------------|
| 8699 | Advanced Placement Testing | 400,000 | 400,000 | 481,888 | 481,888 |
| 8699 | Donations/Field Trips | 0 | 408,112 | 1,016,675 | 1,013,700 |
| 8699 | Outdoor Education | 257,294 | 262,958 | 34,336 | 262,958 |
| 8699 | PreSat Testing | 37,000 | 38,553 | 40,453 | 40,453 |
| 8699 | Safety Funds from JPA | 65,000 | 86,055 | 0 | 86,055 |
| | TOTAL LOCAL FUNDS | <u>3,370,180</u> | <u>3,981,418</u> | <u>3,080,546</u> | <u>4,817,490</u> |
| INCOMING TRANSFERS | | | | | |
| 8710 | Out-of-District Tuition | 40,000 | 40,000 | 0 | 40,000 |
| 8980 | Contributions to Restricted Programs | | | | |
| | Special Education-Basic IDEA | (14,515,543) | (14,683,829) | 0 | (15,270,429) |
| | Special Education-Paraprofessionals | (2,550,723) | (2,550,723) | 0 | (2,150,723) |
| | Special Education Preschool Program | (1,145,151) | (59,176) | 0 | (59,176) |
| | Routine Restricted Maintenance | (5,957,460) | (5,828,842) | 0 | (5,900,842) |
| | TOTAL INCOMING TRANSFERS | <u>(24,128,877)</u> | <u>(23,082,570)</u> | <u>0</u> | <u>(23,341,170)</u> |
| | TOTAL INCOME | <u><u>147,937,672</u></u> | <u><u>150,957,042</u></u> | <u><u>104,663,704</u></u> | <u><u>151,689,458</u></u> |

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF EXPENSE
2019/20 2ND INTERIM BUDGET
UNRESTRICTED FUNDS
JANUARY 31, 2020

| MAJOR | DESCRIPTION | 2019/20 ADOPTED EXPENSE | 2019/20 1ST INTERIM BUDGET | ACTUAL EXPENSES 01/31/20 | 2019/20 PROJECTED BUDGET |
|-------|---|-------------------------------|----------------------------------|--------------------------------|--------------------------------|
| 1100 | Teacher Salaries | 65,492,386 | 65,657,045 | 35,358,717 | 65,943,046 |
| 1100 | Column | 300,000 | 0 | 0 | 0 |
| 1200 | Counselors, Psychs, Librarians & Nurses | 5,059,914 | 5,037,016 | 2,888,591 | 5,037,016 |
| 1300 | Supt, Ass Supts, Dirctrs, Princps, Coords | 8,081,738 | 8,526,495 | 4,890,904 | 8,468,495 |
| 1900 | Other Certificated Salaries | 314,156 | 315,067 | 157,786 | 315,067 |
| | TOTAL CERTIFICATED SALARIES | 79,248,194 | 79,535,623 | 43,295,998 | 79,763,624 |
| 2100 | IA's Occ Ther/Coachs/Class Advts/Tutors | 1,892,977 | 1,913,546 | 1,229,591 | 1,997,513 |
| 2200 | M&O lmt/Transp/Health Clerks | 6,102,826 | 6,012,066 | 3,331,662 | 6,003,523 |
| 2300 | Class Directors & Supv Salaries | 1,086,715 | 1,100,993 | 642,884 | 1,100,993 |
| 2400 | Secretarial & Clerical Salaries | 7,733,576 | 7,642,604 | 4,211,520 | 7,674,153 |
| 2900 | Other Class Salaries | 1,644,635 | 1,652,612 | 1,179,411 | 1,895,195 |
| | TOTAL CLASSIFIED SALARIES | 18,460,729 | 18,321,821 | 10,595,068 | 18,671,377 |
| 3100 | STRS | 13,196,456 | 13,518,457 | 7,292,074 | 13,548,113 |
| 3200 | PERS | 3,318,917 | 3,138,704 | 1,713,711 | 3,206,462 |
| 3300 | OASDI/Medicare | 2,478,896 | 2,472,261 | 1,366,183 | 2,524,388 |
| 3400 | Health & Welfare | 17,518,361 | 17,595,423 | 8,946,910 | 17,684,483 |
| 3500 | SUI | 48,795 | 48,847 | 26,367 | 50,240 |
| 3600 | Workers' Compensation | 1,219,978 | 1,220,468 | 675,595 | 1,234,222 |
| 3700 | Retiree Benefits | 367,895 | 403,895 | 240,619 | 422,895 |
| 3900 | Other Benefits | 50,000 | 45,000 | 26,035 | 45,000 |
| | TOTAL BENEFITS | 38,199,298 | 38,443,055 | 20,287,494 | 38,715,803 |
| 4100 | Textbooks | 1,325,000 | 992,339 | 0 | 992,339 |
| 4200 | Other Books | 0 | 3,810 | 39,332 | 40,411 |
| 4300 | Materials and Supplies | 4,463,829 | 5,085,915 | 1,280,592 | 3,893,854 |
| 4400 | Non-Capitalized Furn/Equip | 124,250 | 235,137 | 283,648 | 401,915 |
| | TOTAL BOOKS AND SUPPLIES | 5,913,079 | 6,317,201 | 1,603,572 | 5,328,519 |
| 5100 | Professional Services-Transportation | 1,895,940 | 2,515,260 | 653,777 | 2,509,010 |
| 5200 | Travel & Conferences | 307,183 | 297,338 | 205,270 | 451,182 |
| 5300 | Dues & Membership | 78,500 | 82,303 | 103,301 | 117,902 |
| 5400 | Insurance | 1,630,948 | 1,720,111 | 1,718,377 | 1,720,170 |
| 5500 | Operation & Housekeeping Services | 4,843,000 | 4,615,435 | 2,271,890 | 4,615,435 |
| 5600 | Rentals, Leases & Repairs | 874,979 | 727,045 | 451,069 | 1,106,332 |
| 5700 | Interprogram Chrgs (Postage, Printing) | (358,094) | (353,277) | (31,063) | (389,047) |
| 5800 | Prof/Consult Serv & Oper Expenses | 3,576,986 | 3,746,994 | 1,897,552 | 4,034,102 |
| 5900 | Communications | 728,343 | 647,943 | 352,402 | 600,227 |
| | TOTAL CONTRACTED SERVICES AND OTHER OPERATING EXPENSES | 13,577,785 | 13,999,152 | 7,622,575 | 14,765,313 |
| 6200 | Buildings and Improvement | 0 | 0 | 0 | 0 |
| 6400 | Equipment | 0 | 47,000 | 64,666 | 67,000 |
| | TOTAL CAPITAL OUTLAY | 0 | 47,000 | 64,666 | 67,000 |

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF EXPENSE
2019/20 2ND INTERIM BUDGET
UNRESTRICTED FUNDS
JANUARY 31, 2020

| MAJOR | DESCRIPTION | 2019/20 ADOPTED EXPENSE | 2019/20 1ST INTERIM BUDGET | ACTUAL EXPENSES 01/31/20 | 2019/20 PROJECTED BUDGET |
|-------|--------------------------------------|-------------------------------|----------------------------------|--------------------------------|--------------------------------|
| 7100 | Excess Costs-Special Education | 10,000 | 10,000 | 0 | 10,000 |
| 7100 | Other Transfers - County Sp Ed ADA | 265,000 | 265,000 | 128,805 | 265,000 |
| 7300 | Direct & Indirect Support-Adult Ed | (156,901) | (159,414) | 0 | (159,414) |
| | Direct & Indirect Support-Child Care | (354,147) | (368,713) | 0 | (365,994) |
| | Indirect Support-Restricted Prgms | (404,592) | (474,677) | (126,069) | (473,077) |
| 7600 | Interfund Transfers | | | | |
| | Adult Ed - United Cerebral Palsy | 40,000 | 15,583 | 0 | 15,583 |
| | TOTAL OTHER OUTGO | <u>(600,640)</u> | <u>(712,221)</u> | <u>2,736</u> | <u>(707,902)</u> |
| | TOTAL 1000-7000 | <u><u>154,798,445</u></u> | <u><u>155,951,631</u></u> | <u><u>83,472,109</u></u> | <u><u>156,603,734</u></u> |

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
RESTRICTED FUNDS
2019/20 2ND INTERIM BUDGET
JANUARY 31, 2020

| | |
|--|---------------------|
| NET BEGINNING BALANCE JULY 1, 2019 | 1,017,093 |
| Estimated Incomes | <u>42,108,457</u> |
| Total Estimated Income and Beginning Balance | 43,125,550 |
| Estimated Expenditures | <u>(43,125,550)</u> |
| NET ESTIMATED ENDING BALANCE - JUNE 30, 2020 | <u><u>0</u></u> |

BREAKDOWN OF NET ENDING BALANCE

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

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF INCOME
2019/20 2ND INTERIM BUDGET
RESTRICTED FUNDS
JANUARY 31, 2020

| MAJOR | DESCRIPTION | 2019/20 ADOPTED BUDGET | 2019/20 1ST INTERIM BUDGET | ACTUAL REVENUE 01/31/20 | 2019/20 PROJECTED BUDGET |
|---------------------------|--------------------------------------|------------------------------|----------------------------------|-------------------------------|--------------------------------|
| FEDERAL | | | | | |
| 8181 | Special Ed PL94-142 | 3,428,712 | 3,431,790 | 0 | 3,431,790 |
| 8182 | Special Ed Preschool | 61,908 | 61,908 | 0 | 61,908 |
| 8290 | IASA Title I | 1,500,000 | 1,809,003 | 899,789 | 1,809,003 |
| 8290 | Title IIA | 380,000 | 372,567 | 316,389 | 372,567 |
| 8290 | Title III Part A (LEP) | 192,000 | 367,867 | 58,948 | 367,867 |
| 8290 | Title IV Part A | 0 | 220,915 | 27,610 | 220,915 |
| 8290 | Immigration Education Program | 35,000 | 35,000 | 0 | 0 |
| 8290 | Carl Perkins - Vocational Education | 93,094 | 93,094 | 7,573 | 93,094 |
| | TOTAL FEDERAL REVENUE | 5,690,714 | 6,392,144 | 1,310,309 | 6,357,144 |
| STATE | | | | | |
| 8311 | Special Ed Infant | 191,321 | 205,944 | 113,269 | 205,944 |
| 8560 | Lottery | 976,838 | 998,621 | 0 | 996,675 |
| 8560 | Lottery Prior Year | 0 | 109,634 | 109,634 | 109,634 |
| 8590 | After School Education-Conejo | 122,605 | 126,828 | 0 | 126,828 |
| 8590 | After School Education-Glenwood | 122,605 | 126,828 | 0 | 126,828 |
| 8590 | County SELPA Mental Health ISES | 619,444 | 687,664 | 107,271 | 687,664 |
| 8590 | Infant Discretionary Grant | 0 | 5,634 | 5,634 | 5,634 |
| 8590 | Special Ed Student Workability | 116,000 | 116,000 | 0 | 116,000 |
| 8590 | California Partnership | 170,000 | 170,000 | 65,352 | 170,000 |
| 8590 | Colina Academia Grant | 0 | 50,000 | 0 | 50,000 |
| 8590 | Low Performing Students Block Grant | 0 | 484,802 | 484,802 | 484,802 |
| 8590 | Strong Workforce | 0 | 139,053 | 0 | 139,053 |
| 8590 | Tobacco Use Prevention | 150,000 | 213,912 | 0 | 213,912 |
| | TOTAL STATE REVENUE | 2,468,813 | 3,434,920 | 885,962 | 3,432,974 |
| LOCAL | | | | | |
| 8677 | Interagency Revenues Miscellaneous | 0 | 140,266 | 140,266 | 140,266 |
| 8699 | Other Local Income | 0 | 462,062 | 532,275 | 505,122 |
| 8699 | Sage Grant | 45,000 | 45,684 | 2,776 | 47,775 |
| 8699 | University Preschool Program | 0 | 90,792 | 90,792 | 90,792 |
| 8699 | City of Thousand Oaks PEG Funding | 0 | 156,302 | 156,302 | 156,302 |
| | TOTAL LOCAL FUNDS | 45,000 | 895,106 | 922,412 | 940,257 |
| INCOMING TRANSFERS | | | | | |
| 8792 | SELPA Transfer Spec Ed Master Plan | 7,807,060 | 7,807,060 | 4,779,127 | 7,807,060 |
| 8792 | SELPA Transfer Spec Ed | 193,531 | 189,852 | 0 | 189,852 |
| 8980 | Contributions from General Fund | | | | |
| | Special Education-Basic IDEA | 14,515,543 | 14,683,829 | 0 | 15,270,429 |
| | Special Education -Paraprofessionals | 2,550,723 | 2,550,723 | 0 | 2,150,723 |
| | Special Education-Preschool Program | 1,145,151 | 59,176 | 0 | 59,176 |
| | Routine Restricted Maintenance | 5,957,460 | 5,828,842 | 0 | 5,900,842 |
| | TOTAL INCOMING TRANSFERS | 32,169,468 | 31,119,482 | 4,779,127 | 31,378,082 |
| 8000 | TOTAL INCOME | 40,373,995 | 41,841,652 | 7,897,810 | 42,108,457 |

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF EXPENSE
2019/20 2ND INTERIM BUDGET
RESTRICTED FUNDS
JANUARY 31, 2020

| MAJOR | DESCRIPTION | 2019/20 ADOPTED EXPENSE | 2019/20 1ST INTERIM BUDGET | ACTUAL EXPENSES 01/31/20 | 2019/20 PROJECTED BUDGET |
|-------|---|-------------------------------|----------------------------------|--------------------------------|--------------------------------|
| 1100 | Teacher Salaries | 11,860,762 | 10,756,606 | 5,813,493 | 10,973,170 |
| 1200 | Counselors, Psychs, Librarians & Nurses | 1,240,115 | 1,426,764 | 858,672 | 1,454,052 |
| 1300 | Supt, Ass Supts, Dirctrs, Princps, Coords | 407,362 | 535,959 | 311,862 | 535,959 |
| 1900 | Other Certificated Salaries | 434,129 | 208,396 | 121,600 | 208,396 |
| | TOTAL CERTIFICATED SALARIES | 13,942,368 | 12,927,725 | 7,105,627 | 13,171,577 |
| 2100 | IA's Occ Ther/Coachs/Class Advs/Tutors | 4,389,106 | 4,425,135 | 2,087,868 | 4,020,375 |
| 2200 | M&O lmt/Transp/Health Clerks | 2,942,349 | 2,954,747 | 1,563,775 | 2,915,959 |
| 2300 | Class Directors & Supv Salaries | 611,934 | 615,322 | 320,442 | 615,322 |
| 2400 | Secretarial & Clerical Salaries | 332,194 | 346,544 | 180,121 | 341,792 |
| 2900 | Other Class Salaries | 213,518 | 317,639 | 286,080 | 278,974 |
| | TOTAL CLASSIFIED SALARIES | 8,489,101 | 8,659,387 | 4,438,286 | 8,172,422 |
| 3100 | STRS | 2,278,317 | 2,151,020 | 1,170,386 | 2,189,220 |
| 3200 | PERS | 1,582,307 | 1,581,511 | 784,633 | 1,568,093 |
| 3300 | OASDI/Medicare | 839,167 | 841,479 | 427,999 | 843,525 |
| 3400 | Health & Welfare | 4,709,048 | 4,479,255 | 2,221,127 | 4,456,991 |
| 3500 | SUI | 11,250 | 10,836 | 5,772 | 11,048 |
| 3600 | Workers' Compensation | 281,025 | 270,612 | 145,140 | 273,476 |
| 3700 | Retiree Benefits | 77,474 | 48,000 | 27,045 | 48,000 |
| 3900 | Other Benefits | 10,000 | 7,000 | 3,439 | 7,000 |
| | TOTAL BENEFITS | 9,788,588 | 9,389,713 | 4,785,541 | 9,397,353 |
| 4100 | Textbooks | 976,838 | 1,038,462 | 65,655 | 1,036,516 |
| 4200 | Other Books | 15,650 | 83,752 | 52,217 | 90,932 |
| 4300 | Materials and Supplies | 1,476,284 | 3,324,373 | 904,508 | 2,684,918 |
| 4400 | Non-Capitalized Furn/Equip | 39,500 | 64,802 | 146,179 | 238,472 |
| | TOTAL BOOKS AND SUPPLIES | 2,508,272 | 4,511,389 | 1,168,559 | 4,050,838 |
| 5100 | Professional Services-Transportation | 35,000 | 35,000 | 14,101 | 25,138 |
| 5200 | Travel & Conferences | 209,760 | 222,354 | 106,154 | 266,453 |
| 5300 | Dues & Membership | 700 | 32,762 | 17,231 | 39,511 |
| 5600 | Rentals, Leases & Repairs | 142,962 | 176,612 | 158,295 | 244,214 |
| 5700 | Interprogram Chrgs (Postage, Printing) | 200 | 1,400 | 31,470 | 36,670 |
| 5800 | Prof/Consult Serv & Oper Expenses | 2,875,160 | 4,168,824 | 2,349,404 | 5,058,393 |
| 5900 | Communications | 200 | 200 | 62 | 250 |
| | TOTAL CONTRACTED SERVICES AND OTHER OPERATING EXPENSES | 3,263,982 | 4,637,152 | 2,676,717 | 5,670,629 |
| 6200 | Building Improvements | 0 | 145,000 | 164,684 | 155,952 |
| 6400 | Equipment | 100,000 | 115,000 | 10,246 | 35,000 |
| 6500 | Equipment Replacement | 0 | 122,702 | 271,460 | 122,702 |
| | TOTAL CAPITAL OUTLAY | 100,000 | 382,702 | 446,390 | 313,654 |

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF EXPENSE
2019/20 2ND INTERIM BUDGET
RESTRICTED FUNDS
JANUARY 31, 2020

| MAJOR | DESCRIPTION | 2019/20 ADOPTED EXPENSE | 2019/20 1ST INTERIM BUDGET | ACTUAL EXPENSES 01/31/20 | 2019/20 PROJECTED BUDGET |
|-------|--|---------------------------------|----------------------------------|---------------------------------|---------------------------------|
| 7100 | Excess Costs | 1,877,092 | 1,876,000 | 212,480 | 1,876,000 |
| 7300 | Direct & Indirect Support-General Fund | <u>404,592</u> | <u>474,677</u> | <u>126,069</u> | <u>473,077</u> |
| | TOTAL OTHER OUTGO | <u>2,281,684</u> | <u>2,350,677</u> | <u>338,549</u> | <u>2,349,077</u> |
| | TOTAL 1000-7000 | <u><u>40,373,995</u></u> | <u><u>42,858,745</u></u> | <u><u>20,959,669</u></u> | <u><u>43,125,550</u></u> |

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2019/20 2ND INTERIM BUDGET
JANUARY 31, 2020

EXHIBIT A

LOCAL CONTROL FUNDING FORMULA (LCFF)

LOCAL CONTROL FUNDING FORMULA

ADA Unduplicated as a % of enrollment 3yr average 27.32% Cola 3.26%

| | ADA | Base Funding | Add-On | Supp | Concen | Target |
|-------------------|-------------------------|---------------------------|-------------------------|-------------------------|--------------------|---------------------------|
| Grades K-3 | 4,556.93 | 7,702 | 801 | 465 | 0 | 40,864,743 |
| Grades 4-6 | 3,651.01 | 7,818 | 0 | 427 | 0 | 30,103,218 |
| Grades 7-8 | 2,813.42 | 8,050 | 0 | 440 | 0 | 23,885,519 |
| Grades 9-12 | 6,756.38 | 9,329 | 243 | 523 | 0 | 68,205,751 |
| TOTAL BASE | <u>17,777.74</u> | <u>149,319,371</u> | <u>5,291,902</u> | <u>8,447,960</u> | <u>0.00</u> | <u>163,059,232</u> |

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

LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET **165,108,150**

LCFF INITIAL FUNDING CALCULATION (2012-13)

Calculate Local Control Funding Formula (LCFF) Floor

| | 2012-13 Rate | 2019-20 ADA | |
|--|-----------------|----------------|---------------------------|
| Current Year Funded ADA Times Base Per ADA | 5,323.57 | 17,777.74 | 94,641,043 |
| 2012-13 Categorical Programs | | | 18,112,692 |
| LCFF Gap Funding Prior Year | 2,645.26 | 17,777.74 | 47,026,745 |
| TOTAL LOCAL CONTROL FUNDING CALCULATION FLOOR | | | <u>159,780,480</u> |

Local Control Funding Formula (LCFF) Entitlement Before Minimum State Aid Provision **165,108,150**

Local Control Funding Formula Sub-Total **165,108,150**

Estimated County ADA Transfer (265,000)

Net Local Control Funding Formula Entitlement Before Minimum State Aid Provision **164,843,150**

2019-20 COLA **5,327,670**
Declining Enrollment 309.51 ADA **(2,466,385)**
2019-20 Additional Funding **2,861,285**

2019-20 State Aid **60,718,146**
EPA Funding **3,555,548**
Property Taxes **105,262,945**
Property Taxes In-Lieu **(4,428,489)**
Total 2019-20 LCFF ESTIMATED 2ND INTERIM BUDGET **165,108,150**

Supplemental Allocation With Min. Proportionality Percentage of 5.46% **8,447,960**

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2019/20 2ND INTERIM BUDGET
LOTTERY BUDGET
JANUARY 31, 2020

EXHIBIT B

2019-20 LOTTERY ACCOUNT SUMMARY

| | | |
|---|----------------|-------------------------|
| 2019-20 Estimated Income | | |
| \$207 per ADA X 18,456.94 ADA Including A/E Mandated Absentee Rate* | | 3,820,587 |
| 2019-20 Estimated Expenditures: | | |
| Classified Staff Development | 8,064 | |
| Certificated Staff Development | 67,200 | |
| Restricted Textbooks (Excludes Prior Year) | <u>996,675</u> | |
| Total Estimated 2019-20 Expenditures | | <u>(1,071,939)</u> |
| 2019-20 Lottery Balance Applied to General Fund Balance | | <u><u>2,748,648</u></u> |

*ADA adjustment for elimination of excused absences

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 2019/20 2ND INTERIM BUDGET
 JANUARY 31, 2010

EXHIBIT C

EMPLOYEE BENEFITS

| Object Code | Account | 2019/20 Adopted Budget Rate | 2019/20 Revised Budget Rate |
|-------------|-----------------------------------|-----------------------------------|-----------------------------------|
| 3100 | State Teachers' Retirement | 16.700% | 17.100% |
| 3200 | Public Employees' Retirement | 20.733% | 19.721% |
| 3300 | Old Age Survivor's Disability Ins | 6.200% | 6.200% * |
| 3300 | Medicare | 1.450% | 1.450% |
| 3300 | Alt Retirement in Lieu/OASDI | 3.750% | 3.750% |
| 3500 | Unemployment Insurance | 0.050% | 0.050% |
| 3600 | Worker's Compensation Insurance | 1.250% | 1.250% |
| 3400 | Health Benefits Yearly Rate | | |
| | Medical without prescription | 10,186 | 10,186 |
| | Prescription | 3,768 | 3,768 |
| | Dental | 1,293 | 1,293 |
| | Vision | 191 | 191 |
| | Life Insurance | 81 | 81 |
| | Total District Paid | 15,519 | 15,519 |

*Maximum 2019 Social Security Salary \$132,900

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 2019/20 2ND INTERIM BUDGET
 JANUARY 31, 2020

EXHIBIT D

GENERAL FUND MAJOR UTILITY ACCOUNT

| Object Code | Title | 2019/20 ADOPTED BUDGET | 2019/20 1ST INTERIM BUDGET | ACTUAL EXPENSES 01/31/20 | 2019/20 PROJECTED BUDGET |
|-------------|----------------|------------------------------|----------------------------------|--------------------------------|--------------------------------|
| 5510 | Gas | 199,500 | 230,000 | 87,981 | 230,000 |
| 5520 | Electricity | 2,935,000 | 2,760,000 | 1,187,451 | 2,760,000 |
| 5530 | Water | 1,215,000 | 1,120,000 | 656,014 | 1,120,000 |
| 5910 | Telephone | 655,500 | 575,200 | 322,910 | 499,279 |
| 5560 | Trash Disposal | 304,500 | 305,435 | 215,833 | 305,435 |
| 5570 | Sanitation | 189,000 | 200,000 | 124,611 | 200,000 |
| | Total | 5,498,500 | 5,190,635 | 2,594,800 | 5,114,714 |

GENERAL FUND INSURANCE

| Coverage | 2019/20 ADOPTED BUDGET | 2019/20 1ST INTERIM BUDGET | ACTUAL EXPENSES 01/31/20 | 2019/20 PROJECTED BUDGET |
|-----------------------|------------------------------|----------------------------------|--------------------------------|--------------------------------|
| Liability (COP) | 1,109,595 | 1,156,865 | 1,156,865 | 1,156,865 |
| Auto/Booster/Misc | 2,300 | 2,300 | 2,217 | 2,300 |
| Property/Fire/DIC/B&M | 517,343 | 559,236 | 559,236 | 559,236 |
| Total | 1,629,238 | 1,718,401 | 1,718,318 | 1,718,401 |

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2019/20 2ND INTERIM BUDGET
JANUARY 31, 2020

EXHIBIT E

ANALYSIS OF CHANGE IN THE
UNRESTRICTED LOCAL RESERVE ACCOUNT

| | |
|-------------------|---|
| 12,891,293 | 2019/20 1st Interim Estimated Undesignated Reserves |
| 35,717 | LCFF 2nd Interim Adjustment |
| (5,514) | Non Prop 20 Lottery Revenue Adjustment |
| 50,000 | Medi-Cal Revenue Increase |
| 61,500 | Medi-Cal Administrative Revenue Increase |
| 150,000 | Interest Income Increase |
| (10,000) | Field Fees Revenue Decrease |
| (1,100) | Get-Ahead Summer School Revenue Decrease |
| (63,832) | Outdoor School Estimated Expense Increase |
| (2,719) | Child Care Direct/Indirect Support Reduction |
| (1,600) | Restricted Program Indirect Support Reduction |
| (10,090) | Sites P1 Enrollment Allocation Adjustment |
| 4,858 | Staffing Changes |
| (1,495) | Century Move Program Increase |
| (2,730) | Uniform Program Increase |
| 135,918 | Unrestricted Budget Transfers to Special Ed and Maintenance |
| (186,600) | Special Ed Contribution Adjustment Increase |
| (72,000) | Deferred Maintenance Adjustment Increase |
| (27,568) | Change in the 3% |
| <u>12,944,038</u> | |

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 2019/20 2ND INTERIM BUDGET
 JANUARY 31, 2020

ADULT EDUCATION FUND

| | |
|------------------------------------|-----------------------|
| NET BEGINNING BALANCE JULY 1, 2019 | 877,887 |
| Estimated Income | <u>4,010,139</u> |
| Total Income and Beginning Balance | 4,888,026 |
| Estimated Expenditures | <u>(4,191,937)</u> |
| NET ENDING BALANCE - JUNE 30, 2020 | <u><u>696,089</u></u> |

STATEMENT OF CASH BALANCE

| | |
|--|-----------------------|
| CASH IN COUNTY TREASURY - JULY 1, 2019 | 764,825 |
| Add: Cash Receipts July 1, 2019 through January 31, 2020 | |
| Accounts Receivable | 410,407 |
| Due From Other Funds | 4,226 |
| Income | <u>1,743,109</u> |
| | <u>2,157,742</u> |
| TOTAL CASH AVAILABLE | 2,922,567 |
| Deduct: Expenditures July 1, 2019 through January 31, 2020 | |
| Accounts Payable | 105,068 |
| Due to Other Funds | 20,098 |
| Deferred Income | 139,234 |
| Expenditures | <u>1,859,752</u> |
| | <u>(2,124,152)</u> |
| CASH IN COUNTY TREASURY - JANUARY 31, 2020 | <u><u>798,415</u></u> |

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 2019/20 2ND INTERIM BUDGET
 JANUARY 31, 2020

ADULT EDUCATION FUND

SUMMARY OF INCOME

| SOURCE OF INCOME | DESCRIPTION | 2019/20 ADOPTED BUDGET | 2019/20 1ST INTERIM BUDGET | ACTUAL REVENUE 01/31/20 | 2019/20 PROJECTED BUDGET |
|------------------|---------------------------|------------------------------|----------------------------------|-------------------------------|--------------------------------|
| 8200 | Federal Revenue | 259,903 | 351,475 | 0 | 351,475 |
| 8590 | Other State Revenue | 1,412,048 | 1,412,048 | 729,039 | 1,418,932 |
| 8660 | Interest | 5,000 | 5,000 | 4,811 | 19,000 |
| 8671 | Fees and Contracts | 2,162,000 | 2,162,000 | 1,007,764 | 2,162,000 |
| 8677 | Interagency Services | 0 | 0 | 0 | 39,149 |
| 8699 | Fees and Books | 4,000 | 4,000 | 1,495 | 4,000 |
| 8919 | Other Transfer - Gen Fund | 40,000 | 15,583 | 0 | 15,583 |
| | | <u>3,882,951</u> | <u>3,950,106</u> | <u>1,743,109</u> | <u>4,010,139</u> |

SUMMARY OF EXPENSE

| MAJOR | DESCRIPTION | 2019/20 ADOPTED BUDGET | 2019/20 1ST INTERIM BUDGET | ACTUAL EXPENSE 01/31/20 | 2019/20 PROJECTED BUDGET |
|-------|--------------------------------|------------------------------|----------------------------------|-------------------------------|--------------------------------|
| 1000 | Certificated Salaries | 1,163,778 | 1,213,567 | 570,293 | 1,220,667 |
| 2000 | Classified Salaries | 832,300 | 919,554 | 458,746 | 924,649 |
| 3000 | Employee Benefits | 481,623 | 537,387 | 275,906 | 543,829 |
| 4000 | Books and Supplies | 621,847 | 536,703 | 185,951 | 528,313 |
| 5000 | Contracted Services | 478,380 | 462,255 | 357,427 | 520,678 |
| 5750 | Direct Support to General Fund | 282,164 | 274,387 | (3,828) | 274,387 |
| 6000 | Capital Outlay | 0 | 20,000 | 15,258 | 20,000 |
| 7300 | Indirect Support to Gen Fund | 156,901 | 159,414 | 0 | 159,414 |
| | | <u>4,016,993</u> | <u>4,123,267</u> | <u>1,859,752</u> | <u>4,191,937</u> |

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 2019/20 2ND INTERIM BUDGET
 JANUARY 31, 2020

BOND MEASURE I BUILDING FUND #212

| | |
|--|-------------------------|
| NET BEGINNING BALANCE - JULY 1, 2019 | 20,357,463 |
| Estimated Income | <u>500,000</u> |
| Total Estimated Income and Net Beginning Balance | 20,857,463 |
| Estimated Expenditures | <u>(17,639,674)</u> |
| NET ESTIMATED ENDING BALANCE - JUNE 30, 2020 | <u><u>3,217,789</u></u> |

STATEMENT OF CASH BALANCE

| | |
|--|--------------------------|
| CASH IN COUNTY TREASURY - JULY 1, 2019 | 21,833,501 |
| Add: Cash Receipts July 1, 2019 through January 31, 2020 | |
| Accounts Receivable | 237,400 |
| Due From Other Funds | 0 |
| Income | <u>121,213</u> |
| | <u>358,613</u> |
| TOTAL CASH AVAILABLE | 22,192,114 |
| Deduct: Expenditures July 1, 2019 through January 31, 2020 | |
| Accounts Payable | 1,705,376 |
| Due to Other Funds | 63 |
| Expenditures | <u>6,496,797</u> |
| | <u>(8,202,236)</u> |
| CASH IN COUNTY TREASURY - JANUARY 31, 2020 | <u><u>13,989,878</u></u> |

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 2019/20 2ND INTERIM BUDGET
 JANUARY 31, 2020

BOND MEASURE I BUILDING FUND #212

STATEMENT OF INCOME

| SOURCE OF INCOME | DESCRIPTION | 2019/20 ADOPTED BUDGET | 2019/20 1ST INTERIM BUDGET | ACTUAL REVENUE 01/31/20 | 2019/20 PROJECTED BUDGET |
|------------------|-------------|------------------------------|----------------------------------|-------------------------------|--------------------------------|
| 8660 | Interest | 550,000 | 550,000 | 121,213 | 500,000 |
| | TOTALS | <u>550,000</u> | <u>550,000</u> | <u>121,213</u> | <u>500,000</u> |

SUMMARY OF EXPENSE

| MAJOR | DESCRIPTION | 2019/20 ADOPTED BUDGET | 2019/20 1ST INTERIM BUDGET | ACTUAL EXPENSE 01/31/20 | 2019/20 PROJECTED BUDGET |
|-------|---------------------|------------------------------|----------------------------------|-------------------------------|--------------------------------|
| 2000 | Classified Salaries | 386,837 | 386,912 | 225,157 | 392,375 |
| 3000 | Benefits | 179,949 | 175,696 | 102,134 | 177,263 |
| 4000 | Supplies | 0 | 469,400 | 177,487 | 489,234 |
| 5000 | Contracted Services | 248,040 | 816,500 | 671,004 | 870,579 |
| 6000 | Capital Outlay | 11,775,000 | 18,141,252 | 5,321,016 | 15,710,223 |
| | TOTALS | <u>12,589,826</u> | <u>19,989,760</u> | <u>6,496,797</u> | <u>17,639,674</u> |

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 2019/20 2ND INTERIM BUDGET
 JANUARY 31, 2020

BOND MEASURE I ENDOWMENT FUND #213

| | |
|--|-------------------------|
| NET BEGINNING BALANCE - JULY 1, 2019 | 9,001,163 |
| Estimated Income | <u>220,000</u> |
| Total Estimated Income and Net Beginning Balance | 9,221,163 |
| Estimated Expenditures | <u>(2,367,421)</u> |
| NET ESTIMATED ENDING BALANCE - JUNE 30, 2020 | <u><u>6,853,742</u></u> |

STATEMENT OF CASH BALANCE

| | |
|--|-------------------------|
| CASH IN COUNTY TREASURY - JULY 1, 2019 | 8,911,678 |
| Add: Cash Receipts July 1, 2019 through January 31, 2020 | |
| Accounts Receivable | 90,435 |
| Due From Other Funds | 0 |
| Income | <u>55,057</u> |
| | <u>145,492</u> |
| TOTAL CASH AVAILABLE | 9,057,170 |
| Deduct: Expenditures July 1, 2019 through January 31, 2020 | |
| Accounts Payable | 950 |
| Due to Other Funds | 0 |
| Expenditures | <u>370,707</u> |
| | <u>(371,657)</u> |
| CASH IN COUNTY TREASURY - JANUARY 31, 2020 | <u><u>8,685,513</u></u> |

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 2019/20 2ND INTERIM BUDGET
 JANUARY 31, 2020

BOND MEASURE I ENDOWMENT FUND #213

STATEMENT OF INCOME

| SOURCE OF INCOME | DESCRIPTION | 2019/20 ADOPTED BUDGET | 2019/20 1ST INTERIM BUDGET | ACTUAL REVENUE 01/31/20 | 2019/20 PROJECTED BUDGET |
|------------------|-------------|------------------------------|----------------------------------|-------------------------------|--------------------------------|
| 8660 | Interest | 200,000 | 200,000 | 55,057 | 220,000 |
| | TOTALS | <u>200,000</u> | <u>200,000</u> | <u>55,057</u> | <u>220,000</u> |

SUMMARY OF EXPENSE

| MAJOR | DESCRIPTION | 2019/20 ADOPTED EXPENSES | 2019/20 1ST INTERIM BUDGET | ACTUAL EXPENSE 01/31/20 | 2019/20 PROJECTED BUDGET |
|-------|---------------------|--------------------------------|----------------------------------|-------------------------------|--------------------------------|
| 2000 | Classified Salaries | 341,942 | 319,856 | 180,220 | 319,856 |
| 3000 | Benefits | 189,179 | 174,235 | 93,268 | 174,235 |
| 4000 | Books and Supplies | 1,825,200 | 1,825,200 | 55,719 | 1,828,080 |
| 5000 | Contracted Services | 0 | 800 | 41,500 | 45,250 |
| | TOTALS | <u>2,356,321</u> | <u>2,320,091</u> | <u>370,707</u> | <u>2,367,421</u> |

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 2019/20 2ND INTERIM BUDGET
 JANUARY 31, 2020

BOND REDEMPTION FUND

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

STATEMENT OF CASH BALANCE

| | |
|--|-------------------------|
| CASH IN COUNTY TREASURY - JULY 1, 2019 | 12,803,701 |
| Add: Cash Receipts July 1, 2019 through January 31, 2020 | |
| Accounts Receivable | 106,954 |
| Income | <u>4,356,613</u> |
| TOTAL CASH AVAILABLE | <u>4,463,567</u> |
| Deduct: Expenditures July 1, 2019 through January 31, 2020 | |
| Accounts Payable | 0 |
| Expenditures | <u>9,689,075</u> |
| CASH IN COUNTY TREASURY - JANUARY 31, 2020 | <u><u>7,578,193</u></u> |

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 2019/20 2ND INTERIM BUDGET
 JANUARY 31, 2020

BOND REDEMPTION FUND

SUMMARY OF INCOME

| SOURCE OF INCOME | DESCRIPTION | 2019/20 ADOPTED BUDGET | 2019/20 1ST INTERIM BUDGET | ACTUAL REVENUE 01/31/20 | 2019/20 PROJECTED BUDGET |
|---------------------|-----------------------------|------------------------------|----------------------------------|-------------------------------|--------------------------------|
| 8571 | Homeowner Exemption | 47,980 | 43,874 | 21,928 | 43,874 |
| 8611 | Voted Indebtness, Levies | 0 | 0 | 4,091,606 | 0 |
| 8612 | Unsecured Roll Voted Indebt | 7,559,952 | 7,225,578 | 137,826 | 7,225,578 |
| 8613 | P/Y Tax Voted Indebt | 0 | 0 | 11,462 | 0 |
| 8614 | Supplemental Voted Indebt | 0 | 0 | 40,405 | 0 |
| 8660 | Interest | 80,000 | 75,000 | 53,386 | 75,000 |
| TOTALS | | <u>7,687,932</u> | <u>7,344,452</u> | <u>4,356,613</u> | <u>7,344,452</u> |

SUMMARY OF EXPENSE

| MAJOR | DESCRIPTION | 2019/20 ADOPTED BUDGET | 2019/20 1ST INTERIM BUDGET | ACTUAL EXPENSES 01/31/20 | 2019/20 PROJECTED BUDGET |
|--------|-----------------|------------------------------|----------------------------------|--------------------------------|--------------------------------|
| 7433 | Bond Redemption | 7,335,000 | 7,335,000 | 7,335,000 | 7,335,000 |
| 7434 | Bond Interest | 2,354,075 | 2,354,075 | 2,354,075 | 2,354,075 |
| TOTALS | | <u>9,689,075</u> | <u>9,689,075</u> | <u>9,689,075</u> | <u>9,689,075</u> |

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 2019/20 2ND INTERIM BUDGET
 JANUARY 31, 2020

CHILD CARE FUND

| | |
|--|-----------------------|
| NET BEGINNING BALANCE - JULY 1, 2019 | 258,616 |
| Estimated Income | <u>5,992,994</u> |
| Total Estimated Income and Net Beginning Balance | 6,251,610 |
| Estimated Expenditures | <u>(5,705,611)</u> |
| NET ESTIMATED ENDING BALANCE - JUNE 30, 2020 | <u><u>545,999</u></u> |

STATEMENT OF CASH BALANCE

| | |
|--|---------------------------|
| CASH IN COUNTY TREASURY - JULY 1, 2019 | 384,895 |
| Add: Cash Receipts July 1, 2019 through January 31, 2020 | |
| Accounts Receivable | 513,367 |
| Due from Other Funds | (80,000) |
| Prepaid Expenditures | 5,797 |
| Income | <u>3,132,892</u> |
| TOTAL CASH AVAILABLE | <u>3,572,056</u> |
| Deduct: Expenditures July 1, 2019 through January 31, 2020 | |
| Accounts Payable | 95,763 |
| Due To Other Funds | 415,785 |
| Deferred Revenue | 197,912 |
| Expenditures | <u>2,595,295</u> |
| CASH IN COUNTY TREASURY - JANUARY 31, 2020 | <u><u>(3,304,755)</u></u> |
| | <u><u>652,196</u></u> |

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 2019/20 2ND INTERIM BUDGET
 JANUARY 31, 2020

CHILD CARE FUND

SUMMARY OF INCOME

| SOURCE OF INCOME | DESCRIPTION | 2019/20 ADOPTED BUDGET | 2019/20 1ST INTERIM BUDGET | ACTUAL REVENUE 01/31/20 | 2019/20 PROJECTED BUDGET |
|------------------|-----------------------|------------------------------|----------------------------------|-------------------------------|--------------------------------|
| 8660 | Interest | 1,000 | 1,000 | 2,424 | 6,000 |
| 8673 | Child Care Fees | 5,248,882 | 5,847,841 | 2,961,861 | 5,848,617 |
| 8699 | Reg Fees/Other Income | 206,565 | 283,588 | 168,607 | 282,762 |
| 8980 | Transfers | (60,949) | (153,073) | 0 | (144,385) |
| TOTALS | | <u>5,395,498</u> | <u>5,979,356</u> | <u>3,132,892</u> | <u>5,992,994</u> |

SUMMARY OF EXPENSE

| MAJOR | DESCRIPTION | 2019/20 ADOPTED BUDGET | 2019/20 1ST INTERIM BUDGET | ACTUAL EXPENSE 01/31/20 | 2019/20 PROJECTED BUDGET |
|--------|---------------------------|------------------------------|----------------------------------|-------------------------------|--------------------------------|
| 1000 | Certificated Salaries | 123,326 | 149,492 | 87,204 | 149,492 |
| 2000 | Classified Salaries | 2,950,218 | 2,995,559 | 1,566,572 | 2,947,899 |
| 3000 | Employee Benefits | 1,370,254 | 1,473,786 | 704,366 | 1,438,151 |
| 4000 | Books and Supplies | 255,424 | 463,769 | 89,812 | 447,077 |
| 4400 | Equipment not Capitalized | 17,500 | 17,500 | 25,906 | 32,500 |
| 5000 | Contracted Services | 283,084 | 282,293 | 118,970 | 282,293 |
| 5750 | Interfund Facility Use | 74,930 | 75,590 | 1,240 | 75,590 |
| 5900 | Communications | 2,000 | 2,000 | 1,225 | 2,000 |
| 7300 | Direct & Indirect Costs | 318,762 | 333,328 | 0 | 330,609 |
| TOTALS | | <u>5,395,498</u> | <u>5,793,317</u> | <u>2,595,295</u> | <u>5,705,611</u> |

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 2019/20 2ND INTERIM BUDGET
 JANUARY 31, 2020

CHILD DEVELOPMENT FUND

| | | |
|--|--|--------------------|
| NET BEGINNING BALANCE - JULY 1, 2019 | | 934 |
| Estimated Income | | <u>1,378,577</u> |
| Total Estimated Income and Net Beginning Balance | | 1,379,511 |
| Estimated Expenditures | | <u>(1,379,511)</u> |
| NET ESTIMATED ENDING BALANCE - JUNE 30, 2020 | | <u><u>0</u></u> |

STATEMENT OF CASH BALANCE

| | | |
|--|----------------|-----------------------|
| CASH IN COUNTY TREASURY - JULY 1, 2019 | | 12,512 |
| Add: Cash Receipts July 1, 2019 through January 31, 2020 | | |
| Accounts Receivable | 196,015 | |
| Due from Other Funds | 0 | |
| Income | <u>702,691</u> | <u>898,706</u> |
| TOTAL CASH AVAILABLE | | 911,218 |
| Deduct: Expenditures July 1, 2019 through January 31, 2020 | | |
| Accounts Payable | 17,517 | |
| Due To Other Funds | (78,486) | |
| Deferred Revenue | 60,143 | |
| Expenditures | <u>718,029</u> | <u>(717,203)</u> |
| CASH IN COUNTY TREASURY - JANUARY 31, 2020 | | <u><u>194,015</u></u> |

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 2019/20 2ND INTERIM BUDGET
 JANUARY 31, 2020

CHILD DEVELOPMENT FUND

SUMMARY OF INCOME

| SOURCE OF INCOME | DESCRIPTION | 2019/20 ADOPTED BUDGET | 2019/20 1ST INTERIM BUDGET | ACTUAL REVENUE 01/31/20 | 2019/20 PROJECTED BUDGET |
|------------------|-----------------------|------------------------------|----------------------------------|-------------------------------|--------------------------------|
| 8590 | Other State Income | 738,718 | 738,718 | 373,875 | 738,718 |
| 8660 | Interest | 0 | 0 | 521 | 1,000 |
| 8699 | Reg Fees/Other Income | 431,740 | 517,106 | 328,295 | 494,474 |
| 8980 | Transfers | 60,949 | 153,073 | 0 | 144,385 |
| TOTALS | | <u>1,231,407</u> | <u>1,408,897</u> | <u>702,691</u> | <u>1,378,577</u> |

SUMMARY OF EXPENSE

| MAJOR | DESCRIPTION | 2019/20 ADOPTED BUDGET | 2019/20 1ST INTERIM BUDGET | ACTUAL EXPENSE 01/31/20 | 2019/20 PROJECTED BUDGET |
|--------|--|------------------------------|----------------------------------|-------------------------------|--------------------------------|
| 2000 | Classified Salaries | 751,600 | 812,891 | 466,001 | 788,153 |
| 3000 | Employee Benefits | 334,877 | 390,933 | 211,030 | 383,585 |
| 4000 | Books and Supplies | 86,795 | 146,938 | 21,042 | 146,938 |
| 5000 | Contracted Services | 22,000 | 22,000 | 17,968 | 22,000 |
| 5750 | Interfund Facility Use | 750 | 750 | 449 | 750 |
| 5900 | Communications | 0 | 0 | 1,539 | 2,700 |
| 7300 | Direct & Indirect Costs to General Fund | 35,385 | 35,385 | 0 | 35,385 |
| TOTALS | | <u>1,231,407</u> | <u>1,408,897</u> | <u>718,029</u> | <u>1,379,511</u> |

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 2019/20 2ND INTERIM BUDGET
 JANUARY 31, 2020

CHILD NUTRITION FUND

| | | |
|--|----------|-----------------------|
| NET BEGINNING BALANCE - JULY 1, 2019 | | 136,778 |
| Stores | 136,778 | |
| Contingency | <u>0</u> | |
| | 136,778 | |
| Estimated Income | | <u>4,346,600</u> |
| Total Estimated Income and Net Beginning Balance | | 4,483,378 |
| Estimated Expenditures | | <u>(4,108,677)</u> |
| NET ESTIMATED ENDING BALANCE - JUNE 30, 2020 | | <u><u>374,701</u></u> |

BREAKDOWN OF NET ENDING BALANCE

| | | |
|--|--|-----------------------|
| Stores | | 136,778 |
| Contingency | | <u>237,923</u> |
| NET ESTIMATED ENDING BALANCE - JUNE 30, 2020 | | <u><u>374,701</u></u> |

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
CHILD NUTRITION FUND
STATEMENT OF CASH BALANCE
2019/20 2ND INTERIM BUDGET
JANUARY 31, 2020

| | | |
|--|------------------|----------------------|
| CASH IN COUNTY TREASURY - JULY 1, 2019 | | 8,218 |
| Cash Collection Awaiting Deposit | | 101,920 |
| Add: Cash Receipts July 1, 2019 through January 31, 2020 | | |
| Petty Cash | (5,510) | |
| Accounts Receivable | 203,219 | |
| Subsidy Awaiting Deposit | 149,557 | |
| Due from Other Funds | 333,371 | |
| Stores | 0 | |
| Income | <u>2,122,797</u> | <u>2,803,434</u> |
| TOTAL CASH AVAILABLE | | 2,913,573 |
| Deduct: Expenditures July 1, 2019 through January 31, 2020 | | |
| Accounts Payable | 304,350 | |
| Due to Other Funds | 25,967 | |
| Deferred Revenue | 175,370 | |
| Expenditures | <u>2,360,539</u> | <u>(2,866,226)</u> |
| CASH IN COUNTY TREASURY - JANUARY 31, 2020 | | <u><u>47,347</u></u> |

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 2019/20 2ND INTERIM BUDGET
 JANUARY 31, 2020

CHILD NUTRITION FUND

SUMMARY OF INCOME

| SOURCE OF INCOME | DESCRIPTION | 2019/20 ADOPTED BUDGET | 2019/20 1ST INTERIM BUDGET | ACTUAL REVENUE 01/31/20 | 2019/20 PROJECTED BUDGET |
|------------------|--------------------------------|------------------------------|----------------------------------|-------------------------------|--------------------------------|
| 8220 | Federal Revenue | 2,110,000 | 2,110,000 | 923,349 | 2,120,000 |
| 8500 | State Revenue | 165,000 | 165,000 | 67,901 | 155,000 |
| 8634 | Cash Sales | 1,900,000 | 1,900,000 | 1,059,468 | 2,000,000 |
| 8634 | Deferred Pre-Paid Ticket Sales | (150,000) | (150,000) | 0 | (150,000) |
| 8660 | Interest | 2,000 | 2,000 | 1,577 | 4,000 |
| 8699 | Catering Sales | 236,000 | 236,000 | 70,502 | 217,600 |
| | TOTALS | <u>4,263,000</u> | <u>4,263,000</u> | <u>2,122,797</u> | <u>4,346,600</u> |

SUMMARY OF EXPENSE

| MAJOR | DESCRIPTION | 2019/20 ADOPTED EXPENSES | 2019/20 1ST INTERIM BUDGET | ACTUAL EXPENSE 01/31/20 | 2019/20 PROJECTED BUDGET |
|-------|---------------------------|--------------------------------|----------------------------------|-------------------------------|--------------------------------|
| 2000 | Classified Salaries | 2,073,478 | 1,981,009 | 1,066,648 | 1,945,107 |
| 3000 | Employee Benefits | 695,298 | 649,215 | 359,368 | 652,034 |
| 4300 | Supplies | 150,000 | 146,540 | 72,705 | 150,000 |
| 4400 | Non Capitalized Equipment | 4,000 | 7,460 | 10,640 | 11,000 |
| 4700 | Food | 1,200,000 | 1,200,000 | 739,402 | 1,200,000 |
| 5000 | Contracted Services | 138,774 | 139,274 | 110,879 | 149,536 |
| 5900 | Communications | 1,000 | 500 | 896 | 1,000 |
| | TOTALS | <u>4,262,550</u> | <u>4,123,998</u> | <u>2,360,539</u> | <u>4,108,677</u> |

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 2019/20 2ND INTERIM BUDGET
 JANUARY 31, 2020

DEFERRED MAINTENANCE FUND

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

STATEMENT OF CASH BALANCE

| | |
|--|-------------------------|
| CASH IN COUNTY TREASURY - JULY 1, 2019 | 1,587,415 |
| Add: Cash Receipts July 1, 2019 through January 31, 2020 | |
| Accounts Receivable | 49,610 |
| Due from Other Funds | 874 |
| Income | <u>90,024</u> |
| | <u>140,508</u> |
| TOTAL CASH AVAILABLE | 1,727,923 |
| Deduct: Expenditures July 1, 2019 through January 31, 2020 | |
| Accounts Payable | 0 |
| Due to Other Funds | 0 |
| Expenditures | <u>39,675</u> |
| | <u>(39,675)</u> |
| CASH IN COUNTY TREASURY - JANUARY 31, 2020 | <u><u>1,688,248</u></u> |

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 2019/20 2ND INTERIM BUDGET
 JANUARY 31, 2020

DEFERRED MAINTENANCE FUND

SUMMARY OF INCOME

| SOURCE OF INCOME | DESCRIPTION | 2019/20 ADOPTED BUDGET | 2019/20 1ST INTERIM BUDGET | ACTUAL REVENUE 01/31/20 | 2019/20 PROJECTED BUDGET |
|------------------|-------------------|------------------------------|----------------------------------|-------------------------------|--------------------------------|
| 8660 | Interest | 3,000 | 3,000 | 0 | 3,000 |
| 8699 | Facility Use Fees | <u>118,854</u> | <u>118,854</u> | <u>90,024</u> | <u>118,854</u> |
| | TOTALS | <u><u>121,854</u></u> | <u><u>121,854</u></u> | <u><u>90,024</u></u> | <u><u>121,854</u></u> |

SUMMARY OF EXPENSE

| MAJOR | DESCRIPTION | 2019/20 ADOPTED EXPENSES | 2019/20 1ST INTERIM BUDGET | ACTUAL EXPENSE 01/31/20 | 2019/20 PROJECTED BUDGET |
|-------|---------------------|--------------------------------|----------------------------------|-------------------------------|--------------------------------|
| 4000 | Books and Supplies | 31,000 | 31,000 | 825 | 32,100 |
| 5000 | Contracted Services | 145,000 | 145,000 | 38,850 | 103,900 |
| 6000 | Equipment | <u>0</u> | <u>0</u> | <u>0</u> | <u>40,000</u> |
| | TOTALS | <u><u>176,000</u></u> | <u><u>176,000</u></u> | <u><u>39,675</u></u> | <u><u>176,000</u></u> |

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 2019/20 2ND INTERIM BUDGET
 JANUARY 31, 2020

DEVELOPER DONATION FUND #2

| | |
|--|-------------------------|
| NET BEGINNING BALANCE - JULY 1, 2019 | 1,652,853 |
| Estimated Income | <u>818,500</u> |
| Total Estimated Income and Net Beginning Balance | 2,471,353 |
| Estimated Expenditures | <u>(428,414)</u> |
| NET ESTIMATED ENDING BALANCE - JUNE 30, 2020 | <u><u>2,042,939</u></u> |

STATEMENT OF CASH BALANCE

| | |
|--|-------------------------|
| CASH IN COUNTY TREASURY - JULY 1, 2019 | 1,513,764 |
| Add: Cash Receipts July 1, 2019 through January 31, 2020 | |
| Accounts Receivable | 182,977 |
| Due from Other Funds | 0 |
| Income | <u>145,616</u> |
| | <u>328,593</u> |
| TOTAL CASH AVAILABLE | 1,842,357 |
| Deduct: Expenditures July 1, 2019 through January 31, 2020 | |
| Accounts Payable | 43,888 |
| Due to Other Funds | 0 |
| Expenditures | <u>174,775</u> |
| | <u>(218,663)</u> |
| CASH IN COUNTY TREASURY - JANUARY 31, 2020 | <u><u>1,623,693</u></u> |

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 2019/20 2ND INTERIM BUDGET
 JANUARY 31, 2020

DEVELOPER DONATION FUND #2

SUMMARY OF INCOME

| SOURCE OF INCOME | DESCRIPTION | 2019/20 ADOPTED BUDGET | 2019/20 1ST INTERIM BUDGET | ACTUAL REVENUE 01/31/20 | 2019/20 PROJECTED BUDGET |
|------------------|-------------------------|------------------------------|----------------------------------|-------------------------------|--------------------------------|
| 8660 | Interest | 22,000 | 22,000 | 9,644 | 38,500 |
| 8681 | Developer Donation Fees | <u>780,000</u> | <u>780,000</u> | <u>135,972</u> | <u>780,000</u> |
| | TOTALS | <u><u>802,000</u></u> | <u><u>802,000</u></u> | <u><u>145,616</u></u> | <u><u>818,500</u></u> |

SUMMARY OF EXPENSE

| MAJOR | DESCRIPTION | 2019/20 ADOPTED BUDGET | 2019/20 1ST INTERIM BUDGET | ACTUAL EXPENSE 01/31/20 | 2019/20 PROJECTED BUDGET |
|-------|---------------------|------------------------------|----------------------------------|-------------------------------|--------------------------------|
| 2000 | Classified Salaries | 78,637 | 79,712 | 46,246 | 85,175 |
| 3000 | Employee Benefits | 37,308 | 36,625 | 21,252 | 38,190 |
| 4000 | Supplies | 0 | 75,000 | 47,823 | 78,829 |
| 5000 | Contracted Services | 21,600 | 80,620 | 59,455 | 173,720 |
| 6000 | Capital Outlay | <u>0</u> | <u>0</u> | <u>0</u> | <u>52,500</u> |
| | TOTALS | <u><u>137,545</u></u> | <u><u>271,957</u></u> | <u><u>174,775</u></u> | <u><u>428,414</u></u> |

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 2019/20 2ND INTERIM BUDGET
 JANUARY 31, 2020

HEALTH & WELFARE FUND

| | | |
|--|--------------------------|----------------------------|
| BEGINNING BALANCE JULY 1, 2019 | | 7,179,691 |
| Reserve for Claims | | <u>2,046,389</u> |
| NET 2019/20 BEGINNING BALANCE | | <u>9,226,080</u> |
| Estimated Income | | <u>27,582,516</u> |
| Total Estimated Income and Net Beginning Balance | | 36,808,596 |
| Estimated Expenditures | | <u>(24,392,384)</u> |
| NET ESTIMATED ENDING BALANCE - JUNE 30, 2020 | | <u><u>12,416,212</u></u> * |
| Reserve for Claims* | (2,046,389) | |
| Net Balance - June 30, 2020 | <u>12,416,212</u> | |
| Net Ending Balance Including Reserve | <u><u>10,369,823</u></u> | |

STATEMENT OF CASH BALANCE

| | | |
|--|-------------------|-------------------------|
| CASH IN COUNTY TREASURY - JULY 1, 2019 | | 8,739,380 |
| Add: Cash Receipts July 1, 2019 through January 31, 2020 | | |
| Accounts Receivable | 347,259 | |
| Due from Other Funds | 973 | |
| Income | <u>13,955,380</u> | <u>14,303,612</u> |
| TOTAL CASH AVAILABLE | | 23,042,992 |
| Deduct: Expenditures July 1, 2019 through January 31, 2020 | | |
| Accounts Payable | 168,895 | |
| Due to Other Funds | 3,154 | |
| Deferred Income | 44,280 | |
| Expenditures | <u>13,935,280</u> | <u>(14,151,609)</u> |
| CASH IN COUNTY TREASURY - JANUARY 31, 2020 | | <u><u>8,891,383</u></u> |

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 2019/20 2ND INTERIM BUDGET
 JANUARY 31, 2020

HEALTH & WELFARE FUND

SUMMARY OF INCOME

| SOURCE OF INCOME | DESCRIPTION | 2019/20 ADOPTED BUDGET | 2019/20 1ST INTERIM BUDGET | ACTUAL REVENUE 01/31/20 | 2019/20 PROJECTED BUDGET |
|------------------|---|------------------------------|----------------------------------|-------------------------------|--------------------------------|
| 8660 | Interest | 40,000 | 40,000 | 43,040 | 150,000 |
| 8674 | Contracted Services from Other Funds | 24,900,559 | 24,550,216 | 12,384,366 | 24,586,681 |
| 8699 | Other Revenue | 2,834,000 | 2,804,242 | 1,458,694 | 2,776,555 |
| 8699 | Other Revenue - Donation | 0 | 69,280 | 69,280 | 69,280 |
| TOTALS | | <u>27,774,559</u> | <u>27,463,738</u> | <u>13,955,380</u> | <u>27,582,516</u> |

SUMMARY OF EXPENSE

| MAJOR | DESCRIPTION | 2019/20 ADOPTED EXPENSE | 2019/20 1ST INTERIM BUDGET | ACTUAL EXPENSE 01/31/20 | 2019/20 PROJECTED BUDGET |
|-------|---------------------|-------------------------------|----------------------------------|-------------------------------|--------------------------------|
| 2000 | Classified Salaries | 145,211 | 130,107 | 40,653 | 130,107 |
| 3000 | Employee Benefits | 74,033 | 63,183 | 22,546 | 63,183 |
| 4000 | Supplies | 2,000 | 2,000 | 2,500 | 10,000 |
| 5000 | Other Services | 147,220 | 214,825 | 65,480 | 206,825 |
| 5815 | Paid Fees | 11,508,285 | 11,508,285 | 7,030,925 | 12,373,484 |
| 5880 | Paid Claims | 12,373,484 | 12,373,484 | 6,773,124 | 11,608,285 |
| 5900 | Communications | 500 | 500 | 52 | 500 |
| TOTAL | | <u>24,250,733</u> | <u>24,292,384</u> | <u>13,935,280</u> | <u>24,392,384</u> |

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 2019/20 2ND INTERIM BUDGET
 JANUARY 31, 2020

PRIVATE PURPOSE TRUST FUND

| | | |
|--|--|---------------------|
| NET BEGINNING BALANCE JULY 1, 2019 | | 2,851 |
| Estimated Income | | <u>17,141</u> |
| Total Estimated Income and Net Beginning Balance | | 19,992 |
| Estimated Expenditures | | <u>(16,591)</u> |
| NET ESTIMATED ENDING BALANCE - JUNE 30, 2020 | | <u><u>3,401</u></u> |

STATEMENT OF CASH BALANCE

| | | |
|--|---------------|----------------------|
| CASH IN COUNTY TREASURY - JULY 1, 2019 | | 18,675 |
| Add: Cash Receipts July 1, 2019 through January 31, 2020 | | |
| Accounts Receivable | 267 | |
| Income | <u>16,714</u> | <u>16,981</u> |
| TOTAL CASH AVAILABLE | | 35,656 |
| Deduct: Expenditures July 1, 2019 through January 31, 2020 | | |
| Accounts Payable | 0 | |
| Deferred Revenue | 16,091 | |
| Expenditures | <u>0</u> | <u>(16,091)</u> |
| CASH IN COUNTY TREASURY - JANUARY 31, 2020 | | <u><u>19,565</u></u> |

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 2019/20 2ND INTERIM BUDGET
 JANUARY 31, 2020

PRIVATE PURPOSE TRUST FUND

SUMMARY OF INCOME

| SOURCE OF INCOME | DESCRIPTION | 2019/20 ADOPTED BUDGET | 2019/20 1ST INTERIM BUDGET | ACTUAL REVENUE 01/31/20 | 2019/20 PROJECTED BUDGET |
|------------------|--------------|------------------------------|----------------------------------|-------------------------------|--------------------------------|
| 8660 | Interest | 550 | 550 | 123 | 550 |
| 8699 | Other Income | <u>0</u> | <u>16,091</u> | <u>16,591</u> | <u>16,591</u> |
| | TOTALS | <u><u>550</u></u> | <u><u>16,641</u></u> | <u><u>16,714</u></u> | <u><u>17,141</u></u> |

SUMMARY OF EXPENSE

| MAJOR | DESCRIPTION | 2019/20 ADOPTED BUDGET | 2019/20 1ST INTERIM BUDGET | ACTUAL EXPENSES 01/31/20 | 2019/20 PROJECTED BUDGET |
|-------|---------------------|------------------------------|----------------------------------|--------------------------------|--------------------------------|
| 7299 | Other Transfers Out | <u>0</u> | <u>16,091</u> | <u>0</u> | <u>16,591</u> |
| | TOTALS | <u><u>0</u></u> | <u><u>16,091</u></u> | <u><u>0</u></u> | <u><u>16,591</u></u> |

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 2019/20 2ND INTERIM BUDGET
 JANUARY 31, 2020

TOPASS FUND

| | |
|--|-------------------------|
| NET BEGINNING BALANCE - JULY 1, 2019 | 6,910,598 |
| Estimated Income | <u>1,710,000</u> |
| Total Estimated Income and Net Beginning Balance | 8,620,598 |
| Estimated Expenditures | <u>(1,010,275)</u> |
| NET ESTIMATED ENDING BALANCE - JUNE 30, 2020 | <u><u>7,610,323</u></u> |

STATEMENT OF CASH BALANCE

| | |
|--|-------------------------|
| CASH IN COUNTY TREASURY - JULY 1, 2019 | 6,926,769 |
| Add: Cash Receipts July 1, 2019 through January 31, 2020 | |
| Accounts Receivable | 61,723 |
| Income | <u>822,148</u> |
| | <u>883,871</u> |
| TOTAL CASH AVAILABLE | 7,810,640 |
| Deduct: Expenditures July 1, 2019 through January 31, 2020 | |
| Accounts Payable | 77,894 |
| Expenditures | <u>882,303</u> |
| | <u>(960,196)</u> |
| CASH IN COUNTY TREASURY - JANUARY 31, 2020 | <u><u>6,850,443</u></u> |

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 2019/20 2ND INTERIM BUDGET
 JANUARY 31, 2020

TOPASS FUND

SUMMARY OF INCOME

| SOURCE OF INCOME | DESCRIPTION | 2019/20 ADOPTED BUDGET | 2019/20 1ST INTERIM BUDGET | ACTUAL REVENUE 01/31/20 | 2019/20 PROJECTED BUDGET |
|------------------|----------------------|------------------------------|----------------------------------|-------------------------------|--------------------------------|
| 8625 | Passthrough Payments | 1,560,000 | 1,560,000 | 780,316 | 1,560,000 |
| 8660 | Interest - Fund | 100,000 | 100,000 | 41,832 | 150,000 |
| | TOTALS | <u>1,660,000</u> | <u>1,660,000</u> | <u>822,148</u> | <u>1,710,000</u> |

SUMMARY OF EXPENSE

| MAJOR | DESCRIPTION | 2019/20 ADOPTED BUDGET | 2019/20 1ST INTERIM BUDGET | ACTUAL EXPENSE 01/31/20 | 2019/20 PROJECTED BUDGET |
|-------|----------------------|------------------------------|----------------------------------|-------------------------------|--------------------------------|
| 2000 | Classified Salaries | 50,178 | 50,253 | 29,374 | 55,716 |
| 3000 | Employee Benefits | 22,654 | 22,169 | 12,876 | 23,735 |
| 4000 | Materials & Supplies | 0 | 100,000 | 81,452 | 81,400 |
| 5699 | Rents & Leases | 31,200 | 33,600 | 21,751 | 33,600 |
| 5000 | Contracted Services | 350,000 | 265,300 | 310,937 | 316,303 |
| 6000 | Capital Outlay | 0 | 439,700 | 425,912 | 499,521 |
| | TOTALS | <u>454,032</u> | <u>911,022</u> | <u>882,303</u> | <u>1,010,275</u> |

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 2019/20 2ND INTERIM BUDGET
 JANUARY 31, 2020

TOPASS FOUNDATION FUND

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

STATEMENT OF CASH BALANCE

| | | |
|--|---------------|----------------------|
| CASH IN COUNTY TREASURY - JULY 1, 2019 | | 118,595 |
| Add: Cash Receipts July 1, 2019 through January 31, 2020 | | |
| Accounts Receivable | 1,259 | |
| Income | <u>658</u> | <u>1,918</u> |
| TOTAL CASH AVAILABLE | | 120,513 |
| Deduct: Expenditures July 1, 2019 through January 31, 2020 | | |
| Accounts Payable | 0 | |
| Expenditures | <u>52,090</u> | <u>(52,090)</u> |
| CASH IN COUNTY TREASURY - JANUARY 31, 2020 | | <u><u>68,422</u></u> |

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 2019/20 2ND INTERIM BUDGET
 JANUARY 31, 2020

TOPASS FOUNDATION FUND

SUMMARY OF INCOME

| SOURCE OF INCOME | DESCRIPTION | 2019/20 ADOPTED BUDGET | 2019/20 1ST INTERIM BUDGET | ACTUAL REVENUE 01/31/20 | 2019/20 PROPOSED BUDGET |
|------------------|-----------------|------------------------------|----------------------------------|-------------------------------|-------------------------------|
| 8660 | Interest - Fund | 2,000 | 2,000 | 658 | 2,000 |
| | TOTALS | <u>2,000</u> | <u>2,000</u> | <u>658</u> | <u>2,000</u> |

SUMMARY OF EXPENSE

| MAJOR | DESCRIPTION | 2019/20 ADOPTED BUDGET | 2019/20 1ST INTERIM BUDGET | ACTUAL EXPENSE 01/31/20 | 2019/20 PROPOSED BUDGET |
|-------|----------------|------------------------------|----------------------------------|-------------------------------|-------------------------------|
| 4000 | Supplies | 0 | 17,998 | 0 | 17,998 |
| 6000 | Capital Outlay | 0 | 103,856 | 52,090 | 103,856 |
| | TOTALS | <u>0</u> | <u>121,854</u> | <u>52,090</u> | <u>121,854</u> |

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 2019/20 2ND INTERIM BUDGET
 JANUARY 31, 2020

WORKER COMPENSATION FUND

| | | |
|--|-------------------------|---------------------------|
| BEGINNING BALANCE | | 2,331,545 |
| Reserve for Claims | | <u>5,405,644</u> |
| NET 2019/20 BEGINNING BALANCE | | <u>7,737,189</u> |
| Estimated Income | | <u>1,802,348</u> |
| Total Estimated Income and Net Beginning Balance | | 9,539,537 |
| Estimated Expenditures | | <u>(2,392,881)</u> |
| NET ESTIMATED ENDING BALANCE - JUNE 30, 2020 | | <u><u>7,146,656</u></u> * |
| Reserve for Claims* | (5,405,644) | |
| Estimated Ending Balance - June 30, 2020 | <u>7,146,656</u> | |
| Net Estimated Ending Balance Including Reserve | <u><u>1,741,012</u></u> | |

STATEMENT OF CASH BALANCE

| | | |
|--|------------------|-----------------------------|
| CASH IN COUNTY TREASURY - JULY 1, 2019 | | 7,420,732 |
| Add: Cash Receipts July 1, 2019 through January 31, 2020 | | |
| Accounts Receivable | 71,395 | |
| Due From Other Funds | 9,931 | |
| Prepaid Expense | 137,239 | |
| Income | <u>926,304</u> | <u>1,144,870</u> |
| TOTAL CASH AVAILABLE | | 8,565,602 |
| Deduct: Expenditures July 1, 2019 through January 31, 2020 | | |
| Accounts Payable | 14,110 | |
| Due To Other Funds | 7,952 | |
| Expenditures | <u>1,366,302</u> | <u>(1,388,364)</u> |
| CASH IN COUNTY TREASURY - JANUARY 31, 2020 | | <u><u>7,177,238</u></u> |

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 2019/20 2ND INTERIM BUDGET
 JANUARY 31, 2020

WORKER COMPENSATION FUND

SUMMARY OF INCOME

| SOURCE OF INCOME | DESCRIPTION | 2019/20 ADOPTED BUDGET | 2019/20 1ST INTERIM BUDGET | ACTUAL REVENUE 01/31/20 | 2019/20 PROJECTED BUDGET |
|------------------|--|------------------------------|----------------------------------|-------------------------------|--------------------------------|
| 8660 | Interest | 100,000 | 100,000 | 45,457 | 180,000 |
| 8674 | Contracted Svcs from Gen Fund & Oth Funds | <u>1,610,405</u> | <u>1,601,982</u> | <u>880,847</u> | <u>1,622,348</u> |
| | TOTALS | <u><u>1,710,405</u></u> | <u><u>1,701,982</u></u> | <u><u>926,304</u></u> | <u><u>1,802,348</u></u> |

SUMMARY OF EXPENSE

| MAJOR | DESCRIPTION | 2019/20 ADOPTED EXPENSE | 2019/20 1ST INTERIM BUDGET | ACTUAL EXPENSE 01/31/20 | 2019/20 PROJECTED BUDGET |
|-------|----------------------|-------------------------------|----------------------------------|-------------------------------|--------------------------------|
| 2000 | Classified Salaries | 91,157 | 86,122 | 38,489 | 86,122 |
| 3000 | Employee Benefits | 43,184 | 39,559 | 17,863 | 39,559 |
| 4000 | Supplies | 1,500 | 1,500 | 16 | 1,500 |
| 5200 | Mileage/Conf/Dues | 2,600 | 2,600 | 402 | 2,600 |
| 5300 | Dues and Memberships | 0 | 250 | 250 | 250 |
| 5450 | Insurance | 200,000 | 200,000 | 137,239 | 196,000 |
| 5750 | Interfund Transfer | 50 | 50 | 44 | 50 |
| 5800 | Other Services | 62,000 | 62,000 | 58,402 | 66,000 |
| 5815 | Fees | 200,000 | 200,000 | 95,076 | 200,000 |
| 5880 | Paid Claims | 1,500,000 | 1,700,000 | 1,018,294 | 1,800,000 |
| 5920 | Communications | <u>100</u> | <u>800</u> | <u>227</u> | <u>800</u> |
| | TOTALS | <u><u>2,100,591</u></u> | <u><u>2,292,881</u></u> | <u><u>1,366,302</u></u> | <u><u>2,392,881</u></u> |