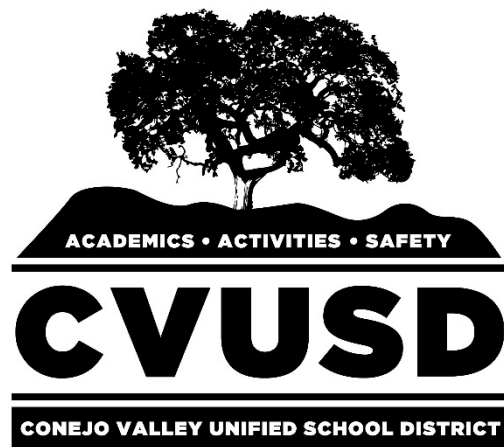


CONEJO VALLEY UNIFIED SCHOOL DISTRICT



2020 - 2021 PROPOSED BUDGET FINANCIAL STATEMENTS

2020-21 Proposed Budget Financial Statements

General Fund Financial Statement.....	1
Summary of Income	2
Summary of Expense	4
Unrestricted Funds Financial Statement	6
Summary of Income	7
Summary of Expense	9
Restricted Funds Financial Statement.....	11
Summary of Income	12
Summary of Expense	13
Funds	15-41
Adult Education Fund	15
Bond Measure I Building Fund #212.....	17
Bond Measure I Endowment Fund #213.....	19
Bond Redemption Fund	21
Child Care Fund.....	23
Child Nutrition Fund.....	25
Deferred Maintenance	28
Developer Donation Fund #2	30
Health & Welfare Fund	32
Private Purpose Trust Fund	34
TOPASS Fund	36
TOPASS Foundation Fund	38
Worker Compensation Fund.....	40

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
2020/21 PROPOSED BUDGET
JUNE 30, 2020

2019/20 2ND INTERIM ESTIMATED ENDING BALANCE	22,134,947
Adjustments to Ending Balance	<u>4,707,998</u>
2019/20 ESTIMATED ENDING BALANCE	26,842,945

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 17,652,036

Estimated Incomes 199,843,644

Total Estimated Income and Beginning Balance 226,686,589

Estimated Expenditures (205,577,843)

NET ESTIMATED ENDING BALANCE - JUNE 30, 2021 21,108,746

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>6,167,335</u>
	9,366,365

Undesignated Reserves 11,742,381

NET ESTIMATED ENDING BALANCE - JUNE 30, 2021 21,108,746

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF INCOME
2020/21 PROPOSED BUDGET
JUNE 30, 2020

MAJOR	DESCRIPTION	2019/20 ADOPTED BUDGET	2019/20 2ND INTERIM BUDGET	ACTUAL REVENUE 04/30/20	2020/21 PROPOSED BUDGET
LOCAL CONTROL FUNDING FORMULA					
8011	State Aid - LCFF	43,543,669	42,605,454	32,343,823	38,415,623
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	3,553,468	3,555,548	2,661,509	3,526,758
8019	Prior Year LCFF Adjustment	0	0	648	0
8021	Tax Relief Subventions	753,943	742,031	381,569	738,903
8029	Other Subventions	12	11	204	204
8041	Secured Roll Taxes	95,793,819	100,180,269	101,753,617	100,221,870
8042	Unsecured Roll Taxes	2,626,107	3,112,372	2,933,899	2,933,899
8043	Prior Years' Taxes	147,565	118,109	199,699	199,699
8044	Supplemental Taxes	736,574	850,512	752,668	654,731
8045	Education Revenue Aug Fund	1,324,572	259,427	(537,601)	1,346,128
8047	Community Redevelopment Funds	2,641,649	0	2,213,180	2,213,180
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)	(4,428,489)	(3,424,185)	(4,498,415)
	TOTAL LOCAL CONTROL FUNDING	164,994,980	165,108,150	157,391,722	163,865,486
FEDERAL					
8181	Special Ed PL94-142	3,428,712	3,431,790	0	3,428,712
8182	Special Ed Preschool	61,908	61,908	0	73,098
8290	Advanced Placement	5,000	5,000	0	0
8290	ESSER Funds	0	0	0	10,048,970
8290	IASATitle I	1,500,000	1,809,003	1,319,000	1,650,000
8290	Title IIA	380,000	372,567	316,389	360,000
8290	Title III Part A (LEP)	192,000	367,867	183,851	245,301
8290	Title III-Immigration Education Program	35,000	0	0	0
8290	Title IV Part A	0	220,915	27,610	200,000
8290	Carl Perkins - Vocational Education	93,094	93,094	17,590	98,000
	TOTAL FEDERAL REVENUE	5,695,714	6,362,144	1,864,440	16,104,081
STATE					
8311	Special Ed Infant	191,321	205,944	168,823	203,000
8550	Mandated Costs	770,223	771,301	771,301	766,759
8560	Lottery	3,759,904	3,820,587	1,828,798	3,765,638
8560	Lottery Prior Year	0	210,499	176,035	0
8590	After School Education-Conejo	122,605	126,828	119,613	126,828
8590	After School Education-Glenwood	122,605	126,828	119,613	126,828
8590	County SELPA Mental Health ISES	619,444	687,664	427,646	556,253
8590	Infant Discretionary Grant	0	5,634	5,634	0
8590	Special Ed Student Workability	116,000	116,000	0	116,000
8590	High School Exit Exam	4,000	4,094	4,094	0
8590	California English Language	10,600	10,600	10,430	10,400
8590	California Partnership	170,000	170,000	146,337	255,000
8590	Colina Academia Grant	0	50,000	0	0
8590	One-Time Preschool Funding	0	1,099,216	1,099,276	0
8590	Medi Cal Billing	0	100,000	97,669	90,000
8590	Medi Cal Administrative	88,500	150,000	87,510	100,000
8590	Pupil Testing Incentive	40,000	40,000	0	40,000
8590	COVID-19 Allocation	0	0	308,293	0
8590	Low Performing Students Block Grant	0	484,802	484,802	361,393
8590	Strong Workforce	0	139,053	0	0
8590	Tobacco Use Prevention	150,000	213,912	0	104,540
	TOTAL STATE REVENUE	6,165,202	8,532,962	5,855,874	6,622,639

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF INCOME
2020/21 PROPOSED BUDGET
JUNE 30, 2020

MAJOR	DESCRIPTION	2019/20 ADOPTED BUDGET	2019/20 2ND INTERIM BUDGET	ACTUAL REVENUE 04/30/20	2020/21 PROPOSED BUDGET
LOCAL					
8631	Sale of Equipment & Supplies	4,000	4,000	6,335	4,000
8650	Rentals & Leases - Civic Center	407,000	380,000	203,905	380,000
8650	Rentals & Leases - Carden	237,720	237,720	198,100	245,808
8650	Rentals & Leases - MATES	123,774	125,334	94,001	129,298
8650	Rentals & Leases - BRIDGES	130,814	130,814	120,072	130,907
8650	Rentals & Leases - Cerebral Palsy	44,904	15,583	15,583	0
8650	Rentals & Leases - Neighborhood For Learning	0	9,100	7,583	9,100
8650	Rentals & Leases - Sites	0	27,066	18,911	0
8660	Interest	850,000	1,000,000	606,404	500,000
8677	Interagency Revenues Miscellaneous	46,159	186,425	144,526	0
8689	Transportation Fees	40,000	40,000	36,081	40,000
8689	Other Fees (Ath, Co-Curr & Band)	300,000	434,948	238,041	350,000
8691	Non-LCFF 50% Reduction	215	215	0	215
8699	Other Local Income	426,300	986,619	1,477,041	401,000
8699	Advanced Placement Testing	400,000	481,888	484,012	300,000
8699	Donations/Field Trips	0	1,013,700	1,653,958	0
8699	Outdoor Education	257,294	262,958	158,625	262,958
8699	PreSat Testing	37,000	40,453	40,453	40,000
8699	Safety Funds from JPA	65,000	86,055	26,244	65,000
8699	Sage Grant	45,000	47,775	2,775	45,000
8699	University Preschool	0	90,792	90,792	0
8699	City of Thousand Oaks PEG Funding	0	156,302	156,302	0
	TOTAL LOCAL FUNDS	<u>3,415,180</u>	<u>5,757,747</u>	<u>5,779,744</u>	<u>2,903,286</u>
INCOMING TRANSFERS					
8710	Out-of-District Tuition	40,000	40,000	0	35,000
8792	SELPA Transfer Spec Ed Master Plan	7,807,060	7,807,060	7,409,629	10,122,312
8792	SELPA Transfer Special Education	193,531	189,852	190,840	190,840
	TOTAL INCOMING TRANSFERS	<u>8,040,591</u>	<u>8,036,912</u>	<u>7,600,469</u>	<u>10,348,152</u>
8000	TOTAL INCOME	<u>188,311,667</u>	<u>193,797,915</u>	<u>178,492,249</u>	<u>199,843,644</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF EXPENSE
2020/21 PROPOSED BUDGET
JUNE 30, 2020

MAJOR	DESCRIPTION	2019/20 ADOPTED EXPENSE	2019/20 2ND INTERIM BUDGET	ACTUAL EXPENSES 04/30/20	2020/21 PROPOSED BUDGET
1100	Teacher Salaries	77,353,148	76,916,216	62,044,751	80,222,413
1100	Column	300,000	0	0	340,000
1200	Counselors, Psychs, Librarians & Nurses	6,300,029	6,491,068	5,401,914	6,722,407
1300	Supt, Ass Supts, Dirctrs, Princps, Coords	8,489,100	9,004,454	7,475,017	9,017,322
1900	Other Certificated Salaries	748,285	523,463	424,114	560,853
	TOTAL CERTIFICATED SALARIES	<u>93,190,562</u>	<u>92,935,201</u>	<u>75,345,796</u>	<u>96,862,995</u>
2100	IA's Occ Ther/Coachs/Class Advts/Tutors	6,282,083	6,017,888	5,244,154	6,057,532
2200	M&O Int/Transp/Health Clerks	9,045,175	8,919,482	7,123,899	9,228,013
2300	Class Directors & Supv Salaries	1,698,649	1,716,315	1,394,520	1,692,198
2400	Secretarial & Clerical Salaries	8,065,770	8,015,945	6,488,211	8,064,339
2900	Other Class Salaries	1,858,153	2,174,169	2,524,583	1,969,467
	TOTAL CLASSIFIED SALARIES	<u>26,949,830</u>	<u>26,843,799</u>	<u>22,775,367</u>	<u>27,011,549</u>
3100	STRS	15,474,773	15,737,333	12,636,537	15,538,613
3200	PERS	4,901,224	4,774,555	3,692,208	5,039,492
3300	OASDI/Medicare	3,318,063	3,367,913	2,691,148	3,404,988
3400	Health & Welfare	22,227,409	22,141,474	17,370,486	21,796,431
3500	SUI	60,045	61,288	48,209	62,083
3600	Workers' Compensation	1,501,003	1,507,698	1,231,044	1,550,075
3700	Retiree Benefits	445,369	470,895	380,658	464,724
3900	Other Benefits	60,000	52,000	42,736	52,000
	TOTAL BENEFITS	<u>47,987,886</u>	<u>48,113,156</u>	<u>38,093,027</u>	<u>47,908,406</u>
4100	Textbooks	2,301,838	2,028,855	156,137	982,340
4200	Other Books	15,650	131,343	111,715	32,600
4300	Materials and Supplies	5,940,113	6,578,772	2,841,505	5,888,661
4400	Non-Capitalized Furn/Equip	163,750	640,387	771,716	2,562,352
	TOTAL BOOKS AND SUPPLIES	<u>8,421,351</u>	<u>9,379,357</u>	<u>3,881,074</u>	<u>9,465,953</u>
5100	Special Ed Transportation*	1,283,290	1,444,010	960,328	1,514,010
5100	Home-To-School Transportation*	510,000	535,138	359,270	2,609,250
5100	Transportation Other*	795,210	790,210	481,605	804,721
5200	Mileage Stipend	173,032	163,378	144,310	122,610
5200	Travel & Conferences	343,911	554,257	329,181	106,650
5300	Dues & Membership	79,200	157,413	123,672	91,300
5400	Insurance	1,630,948	1,720,170	1,720,087	1,809,686
5500	Utilities	4,843,000	4,615,435	3,295,180	4,614,500
5600	Rentals, Leases & Repairs	1,017,941	1,350,546	891,418	697,782
5700	Interprogram Chrgs (Postage, CopyCtr)	(357,894)	(352,377)	1,799	(328,580)
5800	Prof/Consult Serv & Oper Expenses	5,794,586	8,857,285	5,938,891	9,558,732
5900	Communications	728,543	600,477	500,608	470,405
	TOTAL CONTRACTED SERVICES AND OTHER OPERATING EXPENSES	<u>16,841,767</u>	<u>20,435,942</u>	<u>14,746,349</u>	<u>22,071,066</u>

*Includes object code 5800

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF EXPENSE
2020/21 PROPOSED BUDGET
JUNE 30, 2020

MAJOR	DESCRIPTION	2019/20 ADOPTED EXPENSE	2019/20 2ND INTERIM BUDGET	ACTUAL EXPENSES 04/30/20	2020/21 PROPOSED BUDGET
6200	Buildings and Improvement	0	155,952	168,408	0
6400	Equipment	100,000	102,000	74,912	0
6500	Equipment Replacement	0	122,702	122,702	0
	TOTAL CAPITAL OUTLAY	<u>100,000</u>	<u>380,654</u>	<u>366,022</u>	<u>0</u>
7100	Excess Costs-Special Education	0	10,000	0	0
7100	Excess Costs-Special Education	1,887,092	1,876,000	771,437	2,068,000
7100	Other Transfers - County ADA Transfer	265,000	265,000	200,193	265,000
7300	Direct & Indirect Support-Adult Ed	(156,901)	(159,414)	0	(136,816)
	Direct & Indirect Support-Child Care	(354,147)	(365,994)	0	(385,704)
7600	Interfund Transfers				
	Child Nutrition Fund	0	0	150,000	328,011
	Child Care Fund	0	0	0	119,383
	Adult Ed - United Cerebral Palsy	40,000	15,583	15,583	0
	TOTAL OTHER OUTGO	<u>1,681,044</u>	<u>1,641,175</u>	<u>1,137,213</u>	<u>2,257,874</u>
	TOTAL 1000-7000	<u><u>195,172,440</u></u>	<u><u>199,729,284</u></u>	<u><u>156,344,848</u></u>	<u><u>205,577,843</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
UNRESTRICTED FUNDS
2020/21 PROPOSED BUDGET
JUNE 30, 2020

2019/20 2ND INTERIM ESTIMATED ENDING BALANCE	22,134,947
Adjustments to Ending Balance	4,707,998
2019/20 ESTIMATED ENDING BALANCE	26,842,945

Stores	155,414
Revolving Cash	43,616
Local Fiscal Stabilization Reserve	3,000,000
3% Reserve for Contingency	5,991,879
	9,190,909

Undesignated Reserves 17,652,036

Estimated Incomes 154,273,367

Total Estimated Income and Beginning Balance 181,116,312

Estimated Expenditures (160,007,566)

NET ESTIMATED ENDING BALANCE - JUNE 30, 2021 21,108,746

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	6,167,335
	9,366,365

Undesignated Reserves 11,742,381

NET ESTIMATED ENDING BALANCE - JUNE 30, 2021 21,108,746

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF INCOME
2020/21 PROPOSED BUDGET
UNRESTRICTED FUNDS
JUNE 30, 2020

MAJOR	DESCRIPTION	2019/20 ADOPTED BUDGET	2019/20 2ND INTERIM BUDGET	ACTUAL REVENUE 04/30/20	2020/21 PROPOSED BUDGET
LOCAL CONTROL FUNDING FORMULA					
8011	State Aid - LCFF	43,543,669	42,605,454	32,343,823	38,415,623
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	3,553,468	3,555,548	2,661,509	3,526,758
8019	Prior Year LCFF Adjustment	0	0	648	0
8021	Tax Relief Subventions	753,943	742,031	381,569	738,903
8029	Other Subventions	12	11	204	204
8041	Secured Roll Taxes	95,793,819	100,180,269	101,753,617	100,221,870
8042	Unsecured Roll Taxes	2,626,107	3,112,372	2,933,899	2,933,899
8043	Prior Years' Taxes	147,565	118,109	199,699	199,699
8044	Supplemental Taxes	736,574	850,512	752,668	654,731
8045	Education Revenue Aug Fund	1,324,572	259,427	(537,601)	1,346,128
8047	Community Redevelopment Funds	2,641,649	0	2,213,180	2,213,180
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)	(4,428,489)	(3,424,185)	(4,498,415)
	TOTAL LOCAL CONTROL FUNDING	<u>164,994,980</u>	<u>165,108,150</u>	<u>157,391,722</u>	<u>163,865,486</u>
FEDERAL					
8290	Advanced Placement	5,000	5,000	0	0
8290	ESSER Funds	0	0	0	6,286,928
	TOTAL FEDERAL REVENUE	<u>5,000</u>	<u>5,000</u>	<u>0</u>	<u>6,286,928</u>
STATE					
8550	Mandated Costs	770,223	771,301	771,301	766,759
8560	Lottery	2,783,066	2,823,912	1,828,798	2,783,298
8560	Lottery Prior Year		100,865	66,401	0
8590	California English Language	10,600	10,600	10,430	10,400
8590	High School Exit Exam	4,000	4,094	4,094	0
8590	One-Time Preschool Funding	0	1,099,216	1,099,276	0
8590	Medi Cal Billing	0	100,000	97,669	90,000
8590	Medi Cal Administrative	88,500	150,000	87,510	100,000
8590	Pupil Testing Incentive	40,000	40,000	0	40,000
	TOTAL STATE REVENUE	<u>3,696,389</u>	<u>5,099,988</u>	<u>3,965,479</u>	<u>3,790,457</u>
LOCAL					
8631	Sale of Equipment & Supplies	4,000	4,000	6,335	4,000
8650	Rentals & Leases - Civic Center	407,000	380,000	203,905	380,000
8650	Rentals & Leases - Carden	237,720	237,720	198,100	245,808
8650	Rentals & Leases - MATES	123,774	125,334	94,001	129,298
8650	Rentals & Leases - BRIDGES	130,814	130,814	120,072	130,907
8650	Rentals & Leases - United Cerebral Palsy	44,904	15,583	15,583	0
8650	Rentals & Leases - Neighborhood For Learning	0	9,100	7,583	9,100
8650	Rentals & Leases - Sites	0	27,066	18,911	0
8660	Interest	850,000	1,000,000	606,404	500,000
8677	Interagency Revenues Miscellaneous	46,159	46,159	4,260	0
8689	Transportation Fees	40,000	40,000	36,081	40,000
8689	Other Fees (Ath, Co-Curr & Band)	300,000	434,948	238,041	350,000
8691	Non-LCFF 50% Reduction	215	215	0	215
8699	Other Local Income	426,300	481,497	850,634	401,000

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF INCOME
2020/21 PROPOSED BUDGET
UNRESTRICTED FUNDS
JUNE 30, 2020

MAJOR	DESCRIPTION	2019/20 ADOPTED BUDGET	2019/20 2ND INTERIM BUDGET	ACTUAL REVENUE 04/30/20	2020/21 PROPOSED BUDGET
8699	Donations/Field Trips	0	1,013,700	1,653,958	0
8699	Outdoor Education	257,294	262,958	158,625	262,958
8699	Safety Funds from JPA	65,000	86,055	26,244	65,000
	TOTAL LOCAL FUNDS	<u>2,933,180</u>	<u>4,295,149</u>	<u>4,238,737</u>	<u>2,518,286</u>
INCOMING TRANSFERS					
8710	Out-of-District Tuition	40,000	40,000	0	35,000
8980	Contributions to Restricted Programs				
	Special Education-Basic IDEA	(14,515,543)	(15,270,429)	0	(13,202,693)
	Special Education-Paraprofessionals	(2,550,723)	(2,150,723)	0	(2,123,454)
	Special Education Preschool Program	(1,145,151)	(59,176)	0	(1,142,772)
	Routine Restricted Maintenance	(5,957,460)	(5,900,842)	0	(5,753,871)
	TOTAL INCOMING TRANSFERS	<u>(24,128,877)</u>	<u>(23,341,170)</u>	<u>0</u>	<u>(22,187,790)</u>
	TOTAL INCOME	<u><u>147,500,672</u></u>	<u><u>151,167,117</u></u>	<u><u>165,595,938</u></u>	<u><u>154,273,367</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF EXPENSE
2020/21 PROPOSED BUDGET
UNRESTRICTED FUNDS
JUNE 30, 2020

MAJOR	DESCRIPTION	2019/20 ADOPTED EXPENSE	2019/20 2ND INTERIM BUDGET	ACTUAL EXPENSES 04/30/20	2020/21 PROPOSED BUDGET
1100	Teacher Salaries	65,492,386	65,943,046	53,205,163	67,042,525
1100	Column	300,000	0	0	340,000
1200	Counselors, Psychs, Librarians & Nurses	5,059,914	5,037,016	4,170,502	5,213,626
1300	Supt, Ass Supts, Dirctrs, Princps, Coords	8,081,738	8,468,495	7,028,329	8,550,668
1900	Other Certificated Salaries	314,156	315,067	250,017	220,701
	TOTAL CERTIFICATED SALARIES	79,248,194	79,763,624	64,654,011	81,367,520
2100	IA's Occ Ther/Coachs/Class Advs/Tutors	1,892,977	1,997,513	2,043,539	1,993,642
2200	M&O lmt/Transp/Health Clerks	6,102,826	6,003,523	4,809,344	6,093,673
2300	Class Directors & Supv Salaries	1,086,715	1,100,993	922,970	1,110,305
2400	Secretarial & Clerical Salaries	7,733,576	7,674,153	6,208,702	7,674,236
2900	Other Class Salaries	1,644,635	1,895,195	2,065,132	1,664,905
	TOTAL CLASSIFIED SALARIES	18,460,729	18,671,377	16,049,687	18,536,761
3100	STRS	13,196,456	13,548,113	10,880,642	13,091,519
3200	PERS	3,318,917	3,206,462	2,515,994	3,434,586
3300	OASDI/Medicare	2,478,896	2,524,388	2,044,433	2,539,443
3400	Health & Welfare	17,518,361	17,684,483	13,911,131	17,282,377
3500	SUI	48,795	50,240	39,555	50,061
3600	Workers' Compensation	1,219,978	1,234,222	1,012,141	1,249,907
3700	Retiree Benefits	367,895	422,895	344,874	419,724
3900	Other Benefits	50,000	45,000	37,824	46,000
	TOTAL BENEFITS	38,199,298	38,715,803	30,786,593	38,113,617
4100	Textbooks	1,325,000	992,339	0	0
4200	Other Books	0	40,411	45,899	8,400
4300	Materials and Supplies	4,463,829	3,893,854	1,774,329	4,410,639
4400	Non-Capitalized Furn/Equip	124,250	401,915	537,236	2,459,577
	TOTAL BOOKS AND SUPPLIES	5,913,079	5,328,519	2,357,464	6,878,616
5100	Special Ed Transportation*	1,283,290	1,444,010	960,328	1,514,010
5100	Home-To-School Transportation*	475,000	510,000	330,930	1,529,250
5100	Transportation Other*	795,210	790,210	481,605	804,721
5200	Mileage Stipend	128,772	128,798	112,360	85,010
5200	Travel & Conferences	178,411	322,384	188,443	0
5300	Dues & Membership	78,500	117,902	106,041	84,050
5400	Insurance	1,630,948	1,720,170	1,720,087	1,809,686
5500	Utilities	4,843,000	4,615,435	3,295,180	4,614,500
5600	Rentals, Leases & Repairs	874,979	1,106,332	707,309	611,045
5700	Interprogram Chrgs (Postage, Printing)	(358,094)	(389,047)	(39,884)	(334,280)
5800	Prof/Consult Serv & Oper Expenses	2,919,426	3,798,892	2,596,665	4,176,705
5900	Communications	728,343	600,227	500,507	469,655
	TOTAL CONTRACTED SERVICES AND OTHER OPERATING EXPENSES	13,577,785	14,765,313	10,959,571	15,364,352

*Includes object code 5800

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF EXPENSE
2020/21 PROPOSED BUDGET
UNRESTRICTED FUNDS
JUNE 30, 2020

MAJOR	DESCRIPTION	2019/20 ADOPTED EXPENSE	2019/20 2ND INTERIM BUDGET	ACTUAL EXPENSES 04/30/20	2020/21 PROPOSED BUDGET
6200	Buildings and Improvement	0	0	12,486	0
6400	Equipment	0	67,000	64,666	0
	TOTAL CAPITAL OUTLAY	<u>0</u>	<u>67,000</u>	<u>77,152</u>	<u>0</u>
7100	Excess Costs-Special Education	10,000	10,000	0	0
7100	Other Transfers - County Sp ADA Transfer	265,000	265,000	200,193	265,000
7300	Direct & Indirect Support-Adult Ed	(156,901)	(159,414)	0	(136,816)
	Direct & Indirect Support-Child Care	(354,147)	(365,994)	0	(385,704)
	Indirect Support-Restricted Prgms	(404,592)	(473,077)	(239,628)	(443,174)
7600	Interfund Transfers				
	Child Nutrition Fund	0	0	0	328,011
	Child Care Fund	0	0	0	119,383
	Adult Ed - United Cerebral Palsy	40,000	15,583	15,583	0
	TOTAL OTHER OUTGO	<u>(600,640)</u>	<u>(707,902)</u>	<u>(23,852)</u>	<u>(253,300)</u>
	TOTAL 1000-7000	<u>154,798,445</u>	<u>156,603,734</u>	<u>124,860,626</u>	<u>160,007,566</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 GENERAL FUND
 RESTRICTED FUNDS
 2020/21 PROPOSED BUDGET
 JUNE 30, 2020

2019/20 2ND INTERIM ESTIMATED ENDING BALANCE	0
Estimated Incomes	<u>45,570,277</u>
Total Estimated Income and Beginning Balance	45,570,277
Estimated Expenditures	<u>(45,570,277)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2021	<u><u>0</u></u>

BREAKDOWN OF NET ENDING BALANCE

Reserve for Program Carryovers	<u>0</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2021	<u><u>0</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF INCOME
2020/21 PROPOSED BUDGET
RESTRICTED FUNDS
JUNE 30, 2020

MAJOR	DESCRIPTION	2019/20 ADOPTED BUDGET	2019/20 2ND INTERIM BUDGET	ACTUAL REVENUE 04/30/20	2020/21 PROPOSED BUDGET
FEDERAL					
8181	Special Ed PL94-142	3,428,712	3,431,790	0	3,428,712
8182	Special Ed Preschool	61,908	61,908	0	73,098
8290	ESSER Funds	0	0	0	3,762,042
8290	IASA Title I	1,500,000	1,809,003	1,319,000	1,650,000
8290	Title IIA	380,000	372,567	316,389	360,000
8290	Title III Part A (LEP)	192,000	367,867	183,851	245,301
8290	Title IV Part A	0	220,915	27,610	200,000
8290	Immigration Education Program	35,000	0	0	0
8290	Carl Perkins - Vocational Education	93,094	93,094	17,590	98,000
	TOTAL FEDERAL REVENUE	<u>5,690,714</u>	<u>6,357,144</u>	<u>1,864,440</u>	<u>9,817,153</u>
STATE					
8311	Special Ed Infant	191,321	205,944	168,823	203,000
8560	Lottery	976,838	996,675	0	982,340
8560	Lottery Prior Year	0	109,634	109,634	0
8590	After School Education-Conejo	122,605	126,828	119,613	126,828
8590	After School Education-Glenwood	122,605	126,828	119,613	126,828
8590	County SELPA Mental Health ISES	619,444	687,664	427,646	556,253
8590	Infant Discretionary Grant	0	5,634	5,634	0
8590	Special Ed Student Workability	116,000	116,000	0	116,000
8590	California Partnership	170,000	170,000	146,337	255,000
8590	Colina Academia Grant	0	50,000	0	0
8590	COVID-19 Allocation	0	0	308,293	0
8590	Low Performing Students Block Grant	0	484,802	484,802	361,393
8590	Strong Workforce	0	139,053	0	0
8590	Tobacco Use Prevention	150,000	213,912	0	104,540
	TOTAL STATE REVENUE	<u>2,468,813</u>	<u>3,432,974</u>	<u>1,890,395</u>	<u>2,832,182</u>
LOCAL					
8677	Interagency Revenues Miscellaneous	0	140,266	140,266	0
8699	Other Local Income	0	505,122	626,407	0
8699	Sage Grant	45,000	47,775	2,775	45,000
8699	Advanced Placement Testing	400,000	481,888	484,012	300,000
8699	PreSat Testing	37,000	40,453	40,453	40,000
8699	University Preschool Program	0	90,792	90,792	0
8699	City of Thousand Oaks PEG Funding	0	156,302	156,302	0
	TOTAL LOCAL FUNDS	<u>482,000</u>	<u>1,462,598</u>	<u>1,541,006</u>	<u>385,000</u>
INCOMING TRANSFERS					
8792	SELPA Transfer Spec Ed Master Plan	7,807,060	7,807,060	7,409,629	10,122,312
8792	SELPA Transfer Spec Ed	193,531	189,852	190,840	190,840
8980	Contributions from General Fund				
	Special Education-Basic IDEA	14,515,543	15,270,429	0	13,202,693
	Special Education -Paraprofessionals	2,550,723	2,150,723	0	2,123,454
	Special Education-Preschool Program	1,145,151	59,176	0	1,142,772
	Routine Restricted Maintenance	5,957,460	5,900,842	0	5,753,871
	TOTAL INCOMING TRANSFERS	<u>32,169,468</u>	<u>31,378,082</u>	<u>7,600,469</u>	<u>32,535,942</u>
8000	TOTAL INCOME	<u>40,810,995</u>	<u>42,630,798</u>	<u>12,896,310</u>	<u>45,570,277</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF EXPENSE
2020/21 PROPOSED BUDGET
RESTRICTED FUNDS
JUNE 30, 2020

MAJOR	DESCRIPTION	2019/20 ADOPTED EXPENSE	2019/20 2ND INTERIM BUDGET	ACTUAL EXPENSES 04/30/20	2020/21 PROPOSED BUDGET
1100	Teacher Salaries	11,860,762	10,973,170	8,839,588	13,179,888
1200	Counselors, Psychs, Librarians & Nurses	1,240,115	1,454,052	1,231,412	1,508,781
1300	Supt, Ass Supts, Dirctrs, Princps, Coords	407,362	535,959	446,688	466,654
1900	Other Certificated Salaries	434,129	208,396	174,097	340,152
	TOTAL CERTIFICATED SALARIES	13,942,368	13,171,577	10,691,785	15,495,475
2100	IA's Occ Ther/Coachs/Class Advts/Tutors	4,389,106	4,020,375	3,200,614	4,063,890
2200	M&O Int/Transp/Health Clerks	2,942,349	2,915,959	2,314,555	3,134,340
2300	Class Directors & Supv Salaries	611,934	615,322	471,550	581,893
2400	Secretarial & Clerical Salaries	332,194	341,792	279,509	390,103
2900	Other Class Salaries	213,518	278,974	459,451	304,562
	TOTAL CLASSIFIED SALARIES	8,489,101	8,172,422	6,725,680	8,474,788
3100	STRS	2,278,317	2,189,220	1,755,895	2,447,094
3200	PERS	1,582,307	1,568,093	1,176,215	1,604,906
3300	OASDI/Medicare	839,167	843,525	646,715	865,545
3400	Health & Welfare	4,709,048	4,456,991	3,459,356	4,514,054
3500	SUI	11,250	11,048	8,654	12,022
3600	Workers' Compensation	281,025	273,476	218,904	300,168
3700	Retiree Benefits	77,474	48,000	35,784	45,000
3900	Other Benefits	10,000	7,000	4,912	6,000
	TOTAL BENEFITS	9,788,588	9,397,353	7,306,435	9,794,789
4100	Textbooks	976,838	1,036,516	156,137	982,340
4200	Other Books	15,650	90,932	65,817	24,200
4300	Materials and Supplies	1,476,284	2,684,918	1,067,176	1,478,022
4400	Non-Capitalized Furn/Equip	39,500	238,472	234,480	102,775
	TOTAL BOOKS AND SUPPLIES	2,508,272	4,050,838	1,523,609	2,587,337
5100	Professional Services-Transportation	35,000	25,138	28,340	1,080,000
5200	Mileage Stipend	44,260	34,580	31,950	37,600
5200	Travel & Conferences	165,500	231,873	140,739	106,650
5300	Dues & Membership	700	39,511	17,631	7,250
5600	Rentals, Leases & Repairs	142,962	244,214	184,109	86,737
5700	Interprogram Chrgs (Postage, Printing)	200	36,670	41,683	5,700
5800	Prof/Consult Serv & Oper Expenses	2,875,160	5,058,393	3,342,225	5,382,027
5900	Communications	200	250	101	750
	TOTAL CONTRACTED SERVICES AND OTHER OPERATING EXPENSES	3,263,982	5,670,629	3,786,778	6,706,714
6200	Building Improvements	0	155,952	155,922	0
6400	Equipment	100,000	35,000	10,246	0
6500	Equipment Replacement	0	122,702	122,702	0
	TOTAL CAPITAL OUTLAY	100,000	313,654	288,870	0

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF EXPENSE
2020/21 PROPOSED BUDGET
RESTRICTED FUNDS
JUNE 30, 2020

MAJOR	DESCRIPTION	2019/20 ADOPTED EXPENSE	2019/20 2ND INTERIM BUDGET	ACTUAL EXPENSES 04/30/20	2020/21 PROPOSED BUDGET
7100	Excess Costs	1,877,092	1,876,000	771,437	2,068,000
7300	Direct & Indirect Support-General Fund	404,592	473,077	239,628	443,174
7619	Transfer to Child Nutrition - COVID-19	0	0	150,000	0
	TOTAL OTHER OUTGO	<u>2,281,684</u>	<u>2,349,077</u>	<u>1,161,065</u>	<u>2,511,174</u>
	TOTAL 1000-7000	<u><u>40,373,995</u></u>	<u><u>43,125,550</u></u>	<u><u>31,484,222</u></u>	<u><u>45,570,277</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT
2020/21 PROPOSED BUDGET
JUNE 30, 2020

ADULT EDUCATION FUND

2019/20 2ND INTERIM ESTIMATED ENDING BALANCE	696,089
Adjustment to Ending Balance	<u>(5,825)</u>
2019/20 ESTIMATED ENDING BALANCE	690,264
Estimated Income	<u>3,296,395</u>
Total Estimated Income and Beginning Balance	3,986,659
Estimated Expenditures	<u>(3,382,748)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2021	<u><u>603,911</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 2020/21 PROPOSED BUDGET
 JUNE 30, 2020

ADULT EDUCATION FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2019/20 ADOPTED BUDGET	2019/20 2ND INTERIM BUDGET	ACTUAL REVENUE 04/30/20	2020/21 PROPOSED BUDGET
8200	Federal Revenue	259,903	351,475	64,407	351,475
8590	Other State Revenue	1,412,048	1,418,932	1,175,918	1,310,920
8660	Interest	5,000	19,000	7,090	10,000
8671	Fees and Contracts	2,162,000	2,162,000	1,373,732	1,620,000
8677	Interagency Services	0	39,149	39,149	0
8699	Other Income	4,000	4,000	2,155	4,000
8919	Other Transfer - Gen Fund	40,000	15,583	15,583	0
	TOTAL	<u>3,882,951</u>	<u>4,010,139</u>	<u>2,678,034</u>	<u>3,296,395</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2019/20 ADOPTED BUDGET	2019/20 2ND INTERIM BUDGET	ACTUAL EXPENSE 04/30/20	2020/21 PROPOSED BUDGET
1000	Certificated Salaries	1,163,778	1,220,667	910,549	1,061,815
2000	Classified Salaries	832,300	924,649	688,397	827,300
3000	Employee Benefits	481,623	543,829	414,393	514,800
4000	Books and Supplies	621,847	528,313	234,651	263,107
5000	Contracted Services	478,380	520,678	443,475	335,930
5750	Direct Support to General Fund	282,164	274,387	(6,183)	242,980
6000	Capital Outlay	0	20,000	15,258	0
7352	Indirect Support to Gen Fund	156,901	159,414	0	136,816
	TOTAL	<u>4,016,993</u>	<u>4,191,937</u>	<u>2,700,540</u>	<u>3,382,748</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT
2020/21 PROPOSED BUDGET
JUNE 30, 2020

BOND MEASURE I BUILDING FUND #212

2019/20 2ND INTERIM ESTIMATED ENDING BALANCE	3,217,789
Adjustment to Ending Balance	<u>4,812,294</u>
2019/20 ESTIMATED ENDING BALANCE	8,030,083
Estimated Income	<u>425,000</u>
Total Estimated Income and Net Beginning Balance	8,455,083
Estimated Expenditures	<u>(8,376,193)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2021	<u><u>78,890</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 2020/21 PROPOSED BUDGET
 JUNE 30, 2020

BOND MEASURE I BUILDING FUND #212

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2019/20 ADOPTED BUDGET	2019/20 2ND INTERIM BUDGET	ACTUAL REVENUE 04/30/20	2020/21 PROPOSED BUDGET
8660	Interest	550,000	500,000	204,192	425,000
	TOTALS	<u>550,000</u>	<u>500,000</u>	<u>204,192</u>	<u>425,000</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2019/20 ADOPTED BUDGET	2019/20 2ND INTERIM BUDGET	ACTUAL EXPENSE 04/30/20	2020/21 PROPOSED BUDGET
2000	Classified Salaries	386,837	392,375	324,608	419,907
3000	Benefits	179,949	177,263	146,750	189,266
4000	Supplies	0	489,234	385,591	0
5000	Contracted Services	248,040	870,579	768,456	47,020
6000	Capital Outlay	11,775,000	15,710,223	6,169,418	7,720,000
	TOTALS	<u>12,589,826</u>	<u>17,639,674</u>	<u>7,794,825</u>	<u>8,376,193</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT
2020/21 PROPOSED BUDGET
JUNE 30, 2020

BOND MEASURE I ENDOWMENT FUND #213

2019/20 2ND INTERIM ESTIMATED ENDING BALANCE	6,853,742
Estimated Income	<u>200,000</u>
Total Estimated Income and Net Beginning Balance	7,053,742
Estimated Expenditures	<u>(2,332,026)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2021	<u><u>4,721,716</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 2020/21 PROPOSED BUDGET
 JUNE 30, 2020

BOND MEASURE I ENDOWMENT FUND #213

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2019/20 ADOPTED BUDGET	2019/20 2ND INTERIM BUDGET	ACTUAL REVENUE 04/30/20	2020/21 PROPOSED BUDGET
8660	Interest	200,000	220,000	102,356	200,000
	TOTALS	<u>200,000</u>	<u>220,000</u>	<u>102,356</u>	<u>200,000</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2019/20 ADOPTED BUDGET	2019/20 2ND INTERIM BUDGET	ACTUAL EXPENSE 04/30/20	2020/21 PROPOSED BUDGET
2000	Classified Salaries	341,942	319,856	262,472	333,778
3000	Benefits	189,179	174,235	138,475	186,648
4000	Books and Supplies	1,825,200	1,828,080	288,096	1,806,600
5000	Contracted Services	0	45,250	62,468	5,000
	TOTALS	<u>2,356,321</u>	<u>2,367,421</u>	<u>751,510</u>	<u>2,332,026</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT
2020/21 PROPOSED BUDGET
JUNE 30, 2020

BOND REDEMPTION FUND

2019/20 2ND INTERIM ESTIMATED ENDING BALANCE	10,566,028
Adjustment to Ending Balance	<u>509,585</u>
2019/20 ESTIMATED ENDING BALANCE	<u>11,075,613</u>
Estimated Income	<u>10,153,291</u>
Total Estimated Income and Net Beginning Balance	21,228,904
Estimated Expenditures	<u>(11,069,501)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2021	<u><u>10,159,403</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 2020/21 PROPOSED BUDGET
 JUNE 30, 2020

BOND REDEMPTION FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2019/20 ADOPTED BUDGET	2019/20 2ND INTERIM BUDGET	ACTUAL REVENUE 04/31/20	2020/21 PROPOSED BUDGET
8571	Homeowner Exemption	47,980	43,874	21,928	61,068
8611	Voted Indebtness, Levies	0	0	7,430,059	10,057,223
8612	Unsecured Roll Voted Indebt	7,559,952	7,225,578	137,826	0
8613	P/Y Tax Voted Indebt	0	0	11,583	0
8614	Supplemental Voted Indebt	0	0	85,705	0
8660	Interest	80,000	75,000	80,504	35,000
	TOTALS	<u>7,687,932</u>	<u>7,344,452</u>	<u>7,767,605</u>	<u>10,153,291</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2019/20 ADOPTED BUDGET	2019/20 2ND INTERIM BUDGET	ACTUAL EXPENSES 04/31/20	2020/21 PROPOSED BUDGET
7433	Bond Redemption	7,335,000	7,335,000	7,335,000	7,889,846
7434	Bond Interest	2,354,075	2,354,075	2,354,075	3,179,655
	TOTALS	<u>9,689,075</u>	<u>9,689,075</u>	<u>9,689,075</u>	<u>11,069,501</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT
2020/21 PROPOSED BUDGET
JUNE 30, 2020

CHILD CARE FUND

2019/20 2ND INTERIM ESTIMATED ENDING BALANCE	545,999
Adjustments to Ending Balance	<u>(545,999)</u>
2019/20 ESTIMATED ENDING BALANCE	0
Estimated Income	<u>7,104,692</u>
Total Estimated Income and Net Beginning Balance	7,104,692
Estimated Expenditures	<u>(7,104,692)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2021	<u><u>(0)</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 2020/21 PROPOSED BUDGET
 JUNE 30, 2020

CHILD CARE FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2019/20 ADOPTED BUDGET	2019/20 2ND INTERIM BUDGET	ACTUAL REVENUE 04/30/20	2020/21 PROPOSED BUDGET
8590	Other State Income	738,718	738,718	621,445	672,975
8660	Interest	1,000	7,000	9,924	7,000
8673	Child Care Fees	5,248,882	5,848,617	4,678,230	5,836,625
8699	Reg Fees/Other Income	638,305	777,236	188,887	468,708
8919	Transfers	0	0	0	119,383
TOTALS		<u>6,626,905</u>	<u>7,371,571</u>	<u>5,498,486</u>	<u>7,104,692</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2019/20 ADOPTED BUDGET	2019/20 2ND INTERIM BUDGET	ACTUAL EXPENSE 04/30/20	2020/21 PROPOSED BUDGET
1000	Certificated Salaries	123,326	149,492	125,064	153,230
2000	Classified Salaries	3,701,818	3,736,052	2,959,821	3,869,670
3000	Employee Benefits	1,705,131	1,821,736	1,346,201	2,008,806
4000	Books and Supplies	342,219	594,015	155,097	274,299
4400	Equipment not Capitalized	17,500	32,500	30,270	17,500
5000	Contracted Services	305,084	304,293	187,681	303,909
5750	Interfund Facility Use	75,680	76,340	2,216	85,500
5900	Communications	2,000	4,700	4,895	6,074
7300	Direct & Indirect Costs	354,147	365,994	0	385,704
TOTALS		<u>6,626,905</u>	<u>7,085,122</u>	<u>4,811,245</u>	<u>7,104,692</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT
2020/21 PROPOSED BUDGET
JUNE 30, 2020

CHILD NUTRITION FUND

2019/20 2ND INTERIM ESTIMATED ENDING BALANCE		136,779
Stores	136,779	
Contingency	<u>0</u>	
	136,779	
Estimated Income		<u>4,335,511</u>
Total Estimated Income and Net Beginning Balance		4,472,290
Estimated Expenditures		<u>(4,335,511)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2021		<u><u>136,779</u></u>

BREAKDOWN OF NET ENDING BALANCE

Stores		136,779
Contingency		<u>0</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2021		<u><u>136,779</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
CHILD NUTRITION FUND
STATEMENT OF CASH BALANCE
2020/21 PROPOSED BUDGET
JUNE 30, 2020

CASH IN COUNTY TREASURY - JULY 1, 2019		8,218
Cash Collection Awaiting Deposit		23,573
Add: Cash Receipts July 1, 2019 through April 30, 2020		
Petty Cash	(5,510)	
Accounts Receivable	202,989	
Subsidy Awaiting Deposit	215,100	
Due from Other Funds	333,371	
Stores	0	
Income	<u>3,374,504</u>	<u>4,120,455</u>
TOTAL CASH AVAILABLE		4,152,246
Deduct: Expenditures July 1, 2019 through April 30, 2020		
Accounts Payable	304,172	
Due to Other Funds	25,967	
Deferred Revenue	175,220	
Expenditures	<u>3,571,389</u>	<u>(4,076,749)</u>
CASH IN COUNTY TREASURY - APRIL 30, 2019		<u><u>75,497</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 2020/21 PROPOSED BUDGET
 JUNE 30, 2020

CHILD NUTRITION FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2019/20 ADOPTED BUDGET	2019/20 2ND INTERIM BUDGET	ACTUAL REVENUE 04/30/20	2020/21 PROPOSED BUDGET
8220	Federal Revenue	2,110,000	2,120,000	1,477,083	2,000,000
8500	State Revenue	165,000	155,000	108,950	150,000
8634	Cash Sales	1,900,000	2,000,000	1,518,670	1,800,000
8634	Deferred Pre-Paid Ticket Sales	(150,000)	(150,000)	0	(150,000)
8660	Interest	2,000	4,000	3,021	3,500
8699	Catering Sales	236,000	217,600	116,780	204,000
8916	From General Fund	0	0	150,000	328,011
TOTALS		<u>4,263,000</u>	<u>4,346,600</u>	<u>3,374,504</u>	<u>4,335,511</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2019/20 ADOPTED BUDGET	2019/20 2ND INTERIM BUDGET	ACTUAL EXPENSE 04/30/20	2020/21 PROPOSED BUDGET
2000	Classified Salaries	2,073,478	1,945,107	1,592,900	2,112,905
3000	Employee Benefits	695,298	652,034	536,160	712,519
4300	Supplies	150,000	150,000	120,933	150,000
4400	Non Capitalized Equipment	4,000	11,000	10,640	10,000
4700	Food	1,200,000	1,200,000	1,167,549	1,200,000
5000	Contracted Services	138,774	149,536	142,267	149,087
5900	Communications	1,000	1,000	940	1,000
TOTALS		<u>4,262,550</u>	<u>4,108,677</u>	<u>3,571,389</u>	<u>4,335,511</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT
2020/21 PROPOSED BUDGET
JUNE 30, 2020

DEFERRED MAINTENANCE FUND

2019/20 2ND INTERIM ESTIMATED ENDING BALANCE	1,630,026
Estimated Income	<u>103,000</u>
Total Estimated Income and Net Beginning Balance	1,733,026
Estimated Expenditures	<u>(1,005,010)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2021	<u><u>728,016</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 2020/21 PROPOSED BUDGET
 JUNE 30, 2020

DEFERRED MAINTENANCE FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2019/20 ADOPTED BUDGET	2019/20 2ND INTERIM BUDGET	ACTUAL REVENUE 04/30/20	2020/21 PROPOSED BUDGET
8660	Interest	3,000	3,000	0	3,000
8699	Facility Use Fees	<u>118,854</u>	<u>118,854</u>	<u>152,622</u>	<u>100,000</u>
	TOTALS	<u><u>121,854</u></u>	<u><u>121,854</u></u>	<u><u>152,622</u></u>	<u><u>103,000</u></u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2019/20 ADOPTED EXPENSES	2019/20 2ND INTERIM BUDGET	ACTUAL EXPENSE 04/30/20	2020/21 PROPOSED BUDGET
4000	Books and Supplies	31,000	32,100	825	1,000
4000	Books and Supplies M&O	0	0	0	107,000
5000	Contracted Services	145,000	103,900	41,273	504,010
5000	Contracted Services M&O	0	0	0	393,000
6000	Equipment	<u>0</u>	<u>40,000</u>	<u>34,657</u>	<u>0</u>
	TOTALS	<u><u>176,000</u></u>	<u><u>176,000</u></u>	<u><u>76,755</u></u>	<u><u>1,005,010</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT
2020/21 PROPOSED BUDGET
JUNE 30, 2020

DEVELOPER DONATION FUND #2

2019/20 2ND INTERIM ESTIMATED ENDING BALANCE	2,042,939
Adjustment to Ending Balance	<u>(265,000)</u>
2019/20 ESTIMATED ENDING BALANCE	1,777,939
Estimated Income	<u>530,000</u>
Total Estimated Income and Net Beginning Balance	2,307,939
Estimated Expenditures	<u>(598,915)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2021	<u><u>1,709,024</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 2020/21 PROPOSED BUDGET
 JUNE 30, 2020

DEVELOPER DONATION FUND #2

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2019/20 ADOPTED BUDGET	2019/20 2ND INTERIM BUDGET	ACTUAL REVENUE 04/30/20	2020/21 PROPOSED BUDGET
8660	Interest	22,000	38,500	18,223	30,000
8681	Developer Donation Fees	<u>780,000</u>	<u>780,000</u>	<u>327,138</u>	<u>500,000</u>
	TOTALS	<u><u>802,000</u></u>	<u><u>818,500</u></u>	<u><u>345,362</u></u>	<u><u>530,000</u></u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2019/20 ADOPTED BUDGET	2019/20 2ND INTERIM BUDGET	ACTUAL EXPENSE 04/30/20	2020/21 PROPOSED BUDGET
2000	Classified Salaries	78,637	85,175	67,677	83,492
3000	Employee Benefits	37,308	38,190	30,848	38,723
4000	Supplies	0	78,829	53,730	0
5000	Contracted Services	21,600	173,720	108,102	35,700
6000	Capital Outlay	<u>0</u>	<u>52,500</u>	<u>27,930</u>	<u>441,000</u>
	TOTALS	<u><u>137,545</u></u>	<u><u>428,414</u></u>	<u><u>288,287</u></u>	<u><u>598,915</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 2020/21 PROPOSED BUDGET
 JUNE 30, 2020

HEALTH & WELFARE FUND

2019/20 2ND INTERIM ESTIMATED ENDING BALANCE		10,369,823
Reserve for Claims		<u>2,046,389</u>
2019/20 ESTIMATED ENDING BALANCE		<u>12,416,212</u>
 Estimated Income		 <u>27,254,767</u>
Total Estimated Income and Net Beginning Balance		39,670,979
 Estimated Expenditures		 <u>(25,913,828)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2021		<u><u>13,757,151</u></u> *
Reserve for Claims*	(2,046,389)	
Net Balance - June 30, 2021	<u>13,757,151</u>	
Net Ending Balance Including Reserve	<u><u>11,710,762</u></u>	

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 2020/21 PROPOSED BUDGET
 JUNE 30, 2020

HEALTH & WELFARE FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2019/20 ADOPTED BUDGET	2019/20 2ND INTERIM BUDGET	ACTUAL REVENUE 04/30/20	2020/21 PROPOSED BUDGET
8660	Interest	40,000	150,000	79,630	125,000
8674	Contracted Services from Other Funds	24,900,559	24,586,681	19,127,539	24,331,514
8699	Other Revenue	2,834,000	2,776,555	2,262,276	2,798,253
8699	Other Revenue - Donation	0	69,280	69,280	0
TOTALS		<u>27,774,559</u>	<u>27,582,516</u>	<u>21,538,725</u>	<u>27,254,767</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2019/20 ADOPTED EXPENSE	2019/20 2ND INTERIM BUDGET	ACTUAL EXPENSE 04/30/20	2020/21 PROPOSED BUDGET
2000	Classified Salaries	145,211	130,107	58,191	71,084
3000	Employee Benefits	74,033	63,183	32,241	39,959
4000	Supplies	2,000	10,000	4,500	1,000
5000	Other Services	147,220	206,825	98,220	133,000
5815	Paid Fees	11,508,285	12,373,484	10,061,979	13,771,536
5880	Paid Claims	12,373,484	11,608,285	9,708,135	11,896,749
5900	Communications	500	500	212	500
TOTAL		<u>24,250,733</u>	<u>24,392,384</u>	<u>19,963,478</u>	<u>25,913,828</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT
2020/21 PROPOSED BUDGET
JUNE 30, 2020

PRIVATE PURPOSE TRUST FUND

2019/20 2ND INTERIM ESTIMATED ENDING BALANCE	3,401
Estimated Income	<u>500</u>
Total Estimated Income and Net Beginning Balance	3,901
Estimated Expenditures	<u>0</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2021	<u><u>3,901</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 2020/21 PROPOSED BUDGET
 JUNE 30, 2020

PRIVATE PURPOSE TRUST FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2019/20 ADOPTED BUDGET	2019/20 2ND INTERIM BUDGET	ACTUAL REVENUE 04/30/20	2020/21 PROPOSED BUDGET
8660	Interest	550	550	227	500
8699	Other Income	0	16,591	19,703	0
	TOTALS	<u>550</u>	<u>17,141</u>	<u>19,930</u>	<u>500</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2019/20 ADOPTED BUDGET	2019/20 2ND INTERIM BUDGET	ACTUAL EXPENSES 04/30/20	2020/21 PROPOSED BUDGET
7299	Other Transfers Out	0	16,591	738	0
	TOTALS	<u>0</u>	<u>16,591</u>	<u>738</u>	<u>0</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT
2020/21 PROPOSED BUDGET
JUNE 30, 2020

TOPASS FUND

2019/20 2ND INTERIM ESTIMATED ENDING BALANCE	7,610,323
Adjustment to Ending Balance	<u>(1,181,800)</u>
2019/20 ESTIMATED ENDING BALANCE	6,428,523
Estimated Income	<u>1,660,000</u>
Total Estimated Income and Net Beginning Balance	8,088,523
Estimated Expenditures	<u>(2,357,206)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2021	<u><u>5,731,317</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 2020/21 PROPOSED BUDGET
 JUNE 30, 2020

TOPASS FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2019/20 ADOPTED BUDGET	2019/20 2ND INTERIM BUDGET	ACTUAL REVENUE 04/30/20	2020/21 PROPOSED BUDGET
8625	Passthrough Payments	1,560,000	1,560,000	780,316	1,560,000
8660	Interest - Fund	100,000	150,000	76,385	100,000
	TOTALS	<u>1,660,000</u>	<u>1,710,000</u>	<u>856,701</u>	<u>1,660,000</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2019/20 ADOPTED BUDGET	2019/20 2ND INTERIM BUDGET	ACTUAL EXPENSE 04/30/20	2020/21 PROPOSED BUDGET
2000	Classified Salaries	50,178	55,716	43,615	53,688
3000	Employee Benefits	22,654	23,735	18,870	23,678
4000	Materials & Supplies	0	81,400	82,893	10,700
5699	Rents & Leases	31,200	33,600	27,501	34,140
5000	Contracted Services	350,000	316,303	324,939	105,000
6000	Capital Outlay	0	499,521	518,909	2,130,000
	TOTALS	<u>454,032</u>	<u>1,010,275</u>	<u>1,016,726</u>	<u>2,357,206</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT
2020/21 PROPOSED BUDGET
JUNE 30, 2020

TOPASS FOUNDATION FUND

2019/20 2ND INTERIM ESTIMATED ENDING BALANCE	0
Estimated Income	<u>1,000</u>
Total Estimated Income and Net Beginning Balance	1,000
Estimated Expenditures	<u>0</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2021	<u><u>1,000</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 2020/21 PROPOSED BUDGET
 JUNE 30, 2020

TOPASS FOUNDATION FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2019/20 ADOPTED BUDGET	2019/20 2ND INTERIM BUDGET	ACTUAL REVENUE 04/30/20	2020/21 PROPOSED BUDGET
8660	Interest - Fund	2,000	2,000	1,021	1,000
	TOTALS	<u>2,000</u>	<u>2,000</u>	<u>1,021</u>	<u>1,000</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2019/20 ADOPTED BUDGET	2019/20 2ND INTERIM BUDGET	ACTUAL EXPENSE 04/30/20	2020/21 PROPOSED BUDGET
4000	Supplies	0	17,998	9,447	0
6000	Capital Outlay	0	103,856	52,090	0
	TOTALS	<u>0</u>	<u>121,854</u>	<u>61,537</u>	<u>0</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 2020/21 PROPOSED BUDGET
 JUNE 30, 2020

WORKER COMPENSATION FUND

2019/20 2ND INTERIM ESTIMATED ENDING BALANCE		1,741,012
Reserve for Claims		<u>5,405,644</u>
2019/20 2ND INTERIM ESTIMATED ENDING BALANCE		<u>7,146,656</u>
 Estimated Income		 <u>1,770,870</u>
Total Estimated Income and Net Beginning Balance		8,917,526
 Estimated Expenditures		 <u>(2,547,202)</u>
 NET ESTIMATED ENDING BALANCE - JUNE 30, 2021		 <u><u>6,370,324</u></u> *
Reserve for Claims*	(5,405,644)	
Estimated Ending Balance - June 30, 2021	<u>6,370,324</u>	
Net Estimated Ending Balance Including Reserve	<u><u>964,680</u></u>	

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 2020/21 PROPOSED BUDGET
 JUNE 30, 2020

WORKER COMPENSATION FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2019/20 ADOPTED BUDGET	2019/20 2ND INTERIM BUDGET	ACTUAL REVENUE 04/30/20	2020/21 PROPOSED BUDGET
8660	Interest	100,000	180,000	84,043	150,000
8674	Contracted Svcs from Gen Fund & Oth Funds	<u>1,610,405</u>	<u>1,622,348</u>	<u>1,320,322</u>	<u>1,620,870</u>
	TOTALS	<u><u>1,710,405</u></u>	<u><u>1,802,348</u></u>	<u><u>1,404,365</u></u>	<u><u>1,770,870</u></u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2019/20 ADOPTED EXPENSE	2019/20 2ND INTERIM BUDGET	ACTUAL EXPENSE 04/30/20	2020/21 PROPOSED BUDGET
2000	Classified Salaries	91,157	86,122	73,279	203,395
3000	Employee Benefits	43,184	39,559	32,590	88,937
4000	Supplies	1,500	1,500	517	1,500
5200	Mileage/Conf/Dues	2,600	2,600	1,072	6,620
5300	Dues and Memberships	0	250	250	250
5450	Insurance	200,000	196,000	137,239	180,000
5750	Interfund Transfer	50	50	63	100
5800	Other Services	62,000	66,000	65,260	66,000
5815	Fees	200,000	200,000	142,623	200,000
5880	Paid Claims	1,500,000	1,800,000	1,430,974	1,800,000
5920	Communications	<u>100</u>	<u>800</u>	<u>227</u>	<u>400</u>
	TOTALS	<u><u>2,100,591</u></u>	<u><u>2,392,881</u></u>	<u><u>1,884,094</u></u>	<u><u>2,547,202</u></u>