

# **CONEJO VALLEY UNIFIED SCHOOL DISTRICT**



## **2013-2014 SECOND INTERIM FINANCIAL STATEMENTS**

**PRESENTED TO THE BOARD OF EDUCATION  
AT THE BOARD MEETING OF MARCH 18, 2014**

# 2013-14 Second Interim Financial Statement

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CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
FINANCIAL STATEMENT  
2013/14 2ND INTERIM  
JANUARY 31, 2014

NET BEGINNING BALANCE JULY 1, 2013		12,243,310
Stores	155,982	
Revolving Cash	43,300	
Reserve for Program Carryovers	2,199,542	
School Carryovers	553,230	
Pre-Paid Expenditures (Textbooks)	301,968	
3% Reserve for Contingency	4,821,163	
Reserve for 2013-14 Budget Development	<u>4,168,125</u>	
Estimated Incomes		<u>161,456,738</u>
Total Estimated Income and Beginning Balance		173,700,048
Estimated Expenditures		<u>167,786,016</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2014		<u><u>5,914,032</u></u>

BREAKDOWN OF NET ENDING BALANCE

Stores		155,982
Revolving Cash		43,300
3% Reserve for Contingency		5,033,580
Reserve for 2014-15 Budget Development		<u>681,170 *</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2014		<u><u>5,914,032</u></u>
*CSEA Estimated Salary Increase	\$ 656,895	

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
STATEMENT OF CASH BALANCE  
2013/14 2ND INTERIM  
JANUARY 31, 2014

CASH IN COUNTY TREASURY - JULY 1, 2013		3,454,634
Add: Cash Receipts July 1, 2013 to January 31, 2014		
Accounts Receivable	12,305,518	
Due from Other Funds	(827,418)	
Income	95,043,159	
Stores	22,032	
Prepaid Expenditures	<u>301,968</u>	<u>106,845,259</u>
 TOTAL CASH AVAILABLE		 110,299,893
 Deduct: Expenditures July 1, 2013 through January 31, 2014		
Accounts Payable	3,054,864	
Expenditures	87,089,531	
Due to Other Funds	829,708	
Deferred Revenue	968,806	
Good Faith Tran Loan	<u>(14,448,000)</u>	<u>77,494,909</u>
 CASH IN COUNTY TREASURY - JANUARY 31, 2014		 <u><u>32,804,984</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
SUMMARY OF INCOME 2013/14 2ND INTERIM  
JANUARY 31, 2014

MAJOR	DESCRIPTION	2013/14 ADOPTED REVENUE	2013/14 1ST INTERIM BUDGET	ACTUAL REVENUE 01/31/14	2013/14 PROJECTED BUDGET
<b>LOCAL CONTROL FUNDING</b>					
8011	State Aid - LCFF	12,450,690	15,761,332	19,645,584	16,536,254
8011	State Aid - LCFF Growth	5,006,577	0	0	0
8011	State Aid - LCFF At Risk Counseling	0	618,966	0	618,966
8011	State Aid - LCFF Gate	0	159,472	0	159,472
8011	State Aid - LCFF SIP	0	1,201,848	0	1,201,848
8011	State Aid - LCFF EIA/ESL	0	1,271,947	0	1,271,947
8011	State Aid - LCFF Pupil Transportation	0	0	0	178,517
8011	State Aid - LCFF Pupil Transportation Spec Ed	0	0	0	611,400
8011	State Aid - LCFF 10th Grade CSR	0	207,958	0	207,958
8011	State Aid - LCFF 9th Grade CSR	0	613,958	0	613,958
8011	State Aid - LCFF Arts and Music Grant	0	297,104	0	297,104
8011	State Aid - LCFF Advanced Placement	0	3,558	0	3,558
8011	State Aid - LCFF Comm English Tutoring	0	57,923	0	57,923
8011	State Aid - LCFF Continuation HS Block Grant	0	102,668	0	102,668
8011	State Aid - LCFF 10th Grade Counseling	0	72,360	0	72,360
8011	State Aid - LCFF K-3 CSR	0	4,707,045	0	4,707,045
8011	State Aid - LCFF Deferred Maintenance	0	801,214	0	801,214
8011	State Aid - LCFF Oral Health Assessment	0	9,845	0	9,845
8011	State Aid - LCFF Hourly Supplemental Program	0	727,007	0	727,007
8011	State Aid - LCFF HS Exit Exam	0	86,958	0	86,958
8011	State Aid - LCFF Instructional Materials	0	1,168,825	0	1,168,825
8011	State Aid - LCFF Math and Reading Develop	0	148,305	0	148,305
8011	State Aid - LCFF BTS/PA/AR	0	275,235	0	275,235
8011	State Aid - LCFF Safe Schools	0	293,958	0	293,958
8011	State Aid - LCFF Adult Education	0	2,345,159	0	2,345,159
8011	State Aid - LCFF Staff Development	0	871,641	0	871,641
8011	State Aid - LCFF TARGET Instru Block Grant	0	1,259,001	0	1,259,001
8011	State Aid - LCFF International Bacc	0	20,820	0	20,820
8012	Education Protection Account	17,452,490	19,433,831	9,716,916	18,914,990
8019	State Aid Revenue Limit Prior Year	(47,838)	(47,838)	0	(47,838)
8021	Tax Relief Subventions	754,768	741,561	381,766	741,561
8029	Other Subventions	0	14	15	14
8041	Secured Roll Taxes	76,325,843	78,615,588	39,340,193	78,615,588
8042	Unsecured Roll Taxes	2,364,199	2,775,260	2,445,552	2,775,260
8043	Prior Years' Taxes	232,964	186,371	195,115	186,371
8044	Supplemental Taxes	455,407	506,820	329,317	506,820
8045	Education Revenue Aug Fund	(5,157,087)	(6,201,515)	1,379,445	(6,201,515)
8047	Community Redevelopment Funds	1,904,403	1,107,301	3,993,675	1,107,301
8081	Royalties and Bonuses	476	188	0	188
8089	Non Revenue Limit Adjustment	(238)	(94)	0	(94)
8091	Adult Ed Revenue Limit Transfer	0	(1,545,159)	(772,580)	(1,545,159)
8096	Charter School Property Taxes In-Lieu	(2,600,719)	(2,445,951)	(1,303,888)	(2,708,473)
	<b>TOTAL REVENUE</b>	<b>109,141,935</b>	<b>126,210,484</b>	<b>75,351,110</b>	<b>126,993,960</b>
8092	PERS Reduction Adjustment	182,625	0	17	0
	<b>TOTAL LOCAL CONTROL FUNDING:</b>	<b>109,324,560</b>	<b>126,210,484</b>	<b>75,351,127</b>	<b>126,993,960</b>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
SUMMARY OF INCOME 2013/14 2ND INTERIM  
JANUARY 31, 2014

MAJOR	DESCRIPTION	2013/14 ADOPTED REVENUE	2013/14 1ST INTERIM BUDGET	ACTUAL REVENUE 01/31/14	2013/14 PROJECTED BUDGET
<b>FEDERAL</b>					
8181	Special Ed PL94-142	3,254,443	3,254,443	1,715,783	3,254,443
8182	Special Ed Preschool	221,583	221,583	0	221,583
8290	Advanced Placement	0	2,939	15,586	15,586
8290	IASA Title I	1,429,785	1,723,361	749,794	1,708,603
8290	Title 1 Corrective Action	0	101,087	50,000	101,087
8290	Title IIA	442,129	695,727	370,566	697,343
8290	Title III Part A (LEP)	219,835	230,452	299,707	230,452
8290	Title III-Immigration Education Program	35,400	20,138	31,238	20,138
8290	Carl Perkins - Vocational Education	96,578	96,780	0	96,780
	<b>TOTAL FEDERAL REVENUE</b>	<b>5,699,753</b>	<b>6,346,510</b>	<b>3,232,674</b>	<b>6,346,015</b>
<b>STATE</b>					
8311	Economic Impact Aid	1,264,787	0	0	0
8311	Special Ed Infant	184,983	184,983	108,771	184,983
8311	Special Ed Transportation	611,400	611,400	0	0
8311	Transportation	178,517	178,517	0	0
8311	Special Ed Mental Health Prevention	101,882	102,477	102,477	102,477
8434	Class Size Reduction	4,455,249	0	0	0
8550	Mandated Costs	931,606	761,974	761,974	761,974
8560	Lottery	3,352,425	3,397,956	822,036	3,397,956
8560	Lottery Prior Year	0	182,930	182,930	179,316
8590	Common Core Standards	3,369,638	4,138,826	4,138,826	4,138,826
8590	Flexibility - SB666 Class Size	207,958	0	0	0
8590	Flexibility - SB12 Class Size 9th Grade	613,958	0	0	0
8590	Flexibility - Adult Ed Revenue Limit	800,000	0	0	0
8590	Advanced Placement	0	0	3,558	0
8590	After School Education-Conejo	112,050	112,275	168,363	112,275
8590	After School Education-Glenwood	112,050	112,275	0	112,275
8590	California Clean Energy Jobs	0	851,895	255,569	851,895
8590	County SELPA Mental Health ISSES	550,000	753,877	0	725,427
8590	Special Ed Student Workability	121,166	121,166	30,291	121,166
8590	Flexibility - Arts and Music Grant	297,104	0	0	0
8590	Flexibility - High School Exit Exam	86,958	0	0	0
8590	Flexibility - BTSA PAR Mentor	275,235	0	0	0
8590	California English Language	0	11,783	598	11,783
8590	California Partnership	0	258,963	144,983	258,963
8590	Flexibility - Comm Based English Tutor	57,923	0	0	0
8590	Flexibility - Continuation High School Block Grant	102,668	0	0	0
8590	Flexibility - Deferred Maintenance	814,730	0	0	0
8590	Flexibility - GATE	159,472	0	0	0
8590	Flexibility - Hourly RL Supplemental	727,226	0	0	0
8590	Flexibility - Instructional Materials Fund	1,168,825	0	0	0
8590	Flexibility - International Baccalaureate	20,820	0	0	0
8590	Flexibility - Math/Reading Staff Development	148,305	0	0	0
8590	Medi Cal Billing	323,515	323,515	220,536	323,515
8590	Medi Cal Administrative	403,092	394,934	0	343,346
8590	Flexibility - Oral Health Assessment	9,845	0	0	0
8590	Pupil Testing Incentive	59,410	165,991	106,582	165,991
8590	Flexibility - At Risk Counseling	618,966	0	0	0
8590	Flexibility - School Safety Funds	293,958	0	140,863	0
8590	Global Entrepreneurship Program	0	20,266	20,266	20,266
8590	Flexibility Global Entrepreneurship Program	100,244	0	0	0

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
SUMMARY OF INCOME 2013/14 2ND INTERIM  
JANUARY 31, 2014

MAJOR	DESCRIPTION	2013/14 ADOPTED REVENUE	2013/14 1ST INTERIM BUDGET	ACTUAL REVENUE 01/31/14	2013/14 PROJECTED BUDGET
8590	Flexibility - Staff Development Days	871,641	0	0	0
8590	Flexibility - School Improvement Program	1,201,848	0	0	0
8590	Student Identification	0	32,016	32,016	32,016
8590	Flexibility - Targeted Inst'l Improvement Grant	1,259,001	0	0	0
8590	Flexibility - Tenth Grade Counseling-Block Grant	72,360	0	0	0
8590	Mental Health SELPA Reimburse	350,000	350,000	156,145	350,000
8590	Tobacco Use Prevention	0	516,100	401,044	516,100
	TOTAL STATE REVENUE	26,390,815	13,584,119	7,797,828	12,710,550
LOCAL					
8631	Sale of Equipment & Supplies	3,000	1,000	0	1,000
8650	Rentals & Leases - Civic Center	597,767	619,176	246,774	653,628
8650	Rentals & Leases - MATES	71,535	71,535	35,768	71,535
8650	Rentals & Leases - BRIDGES	128,253	124,634	66,300	125,834
8650	Rentals & Leases - Sites	19,792	19,792	113,000	19,792
8660	Interest	350,000	300,000	71,911	300,000
8677	Interagency Revenues Miscellaneous	125,746	97,924	4,072	124,041
8689	Transportation Fees	55,000	55,000	50,920	55,000
8689	Other Fees (Ath, Co-Curr & Band)	400,000	494,888	281,020	504,352
8691	Non-Rev Limit 50% Reduction	238	94	0	94
8699	Other Local Income	60,000	184,250	183,498	259,191
8699	Advanced Placement Testing	429,707	429,707	65,693	429,707
8699	California American Landscape Grant	0	8,983	8,983	8,983
8699	City of Thousand Oaks Recycle Grant	0	18,271	18,271	18,271
8699	Conejo Sch Foundation Teacher on Assignment	0	8,126	8,126	8,126
8699	Connect-Ed	19,000	19,000	26,000	26,000
8699	Lang Ranch Wrangler Program	0	14,658	17,503	18,078
8699	Sycamore Canyon Chorus	0	11,120	12,875	16,135
8699	Conejo School's Foundation	0	5,073	5,073	5,073
8699	Conejo School's Found-Anonymous Donation	0	32,645	32,645	32,645
8699	Donations/Field Trips	0	447,489	1,035,419	1,181,782
8699	E-Rate Income	200,000	200,000	5,883	150,000
8699	Foreign Student Tuition	0	31,950	31,950	31,950
8699	Community Enhancement	0	10,318	11,318	11,318
8699	Neighborhood City Pay	465,058	499,293	264,982	453,106
8699	Neighborhood City State	498,136	498,136	0	0
8699	Neighborhood for Learning-Fees	90,000	211,737	184,336	222,066
8699	Neighborhood for Learning	664,255	664,255	303,084	664,255
8699	Outdoor Education	298,213	298,213	71,616	311,825
8699	PreSat Testing	50,000	95,173	73,920	95,173
8699	Safety Funds from JPA	103,246	71,653	4,982	71,653
8699	Sage Grant	40,000	53,348	13,348	53,348
8699	Saturday Enrichment	0	19,870	19,870	19,870
8699	Staff Supplemental - Madrona	0	13,374	15,065	15,065
8699	TOHS Track Renovation	0	20,362	20,362	20,362
8699	Wildwood Awards	0	13,179	13,179	13,179
8699	Book Fair	0	12,289	21,581	12,289
8699	Park Oaks Outreach Program	0	27,904	28,104	29,454
8699	University Preschool	52,000	112,907	76,138	112,907
8699	Way to Grow	0	5,150	5,150	5,150
	TOTAL LOCAL FUNDS	4,720,946	5,822,476	3,448,719	6,152,237

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
SUMMARY OF INCOME 2013/14 2ND INTERIM  
JANUARY 31, 2014

MAJOR	DESCRIPTION	2013/14 ADOPTED REVENUE	2013/14 1ST INTERIM BUDGET	ACTUAL REVENUE 01/31/14	2013/14 PROJECTED BUDGET
<b>INCOMING TRANSFERS</b>					
8710	Out-of-District Tuition	40,000	40,000	0	40,000
8782	Other Transfer, County Break Through	160,000	160,000	60,336	160,000
8792	SELPA Transfer Spec Ed Master Plan	8,444,956	8,444,956	4,744,721	8,444,956
8792	SELPA One-Time Out of Home Care Rebate	0	407,754	407,754	407,754
8792	SELPA One-Time Funding SESR	0	4,566	0	4,566
8792	Program Specialists	196,700	196,700	0	196,700
	<b>TOTAL INCOMING TRANSFERS</b>	<b>8,841,656</b>	<b>9,253,976</b>	<b>5,212,811</b>	<b>9,253,976</b>
8000	<b>TOTAL INCOME</b>	<b><u>154,977,730</u></b>	<b><u>161,217,565</u></b>	<b><u>95,043,159</u></b>	<b><u>161,456,738</u></b>



CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
SUMMARY OF EXPENSE 2013/14 2ND INTERIM  
JANUARY 31, 2014

MAJOR	DESCRIPTION	2013/14 ADOPTED BUDGET	2013/14 1ST INTERIM BUDGET	ACTUAL EXPENSES 01/31/14	2013/14 PROJECTED BUDGET
1100	Teacher Salaries	68,440,893	69,056,669	38,576,629	72,501,981
1100	Certificated Salary Savings	(200,000)	0	0	0
1100	Column	350,000	0	0	0
1100	Additional 5 Certificated Teachers	261,195	0	0	0
1200	Counselors, Psychs, Librarians & Nurses	4,743,913	4,720,461	2,840,284	4,850,818
1300	Supt, Ass Supts, Dirctrs, Princps, Coords	6,548,664	6,477,133	3,886,501	6,641,707
1900	Other Certificated Salaries	548,370	552,068	388,762	570,388
	<b>TOTAL CERTIFICATED SALARIES</b>	<b>80,693,035</b>	<b>80,806,331</b>	<b>45,692,176</b>	<b>84,564,894</b>
2100	IA's Occ Ther/Coachs/Class Advs/Tutors	4,948,681	4,967,042	2,805,215	4,648,868
2200	M&O lmt/Transp/Health Clerks	7,483,108	7,489,045	4,132,346	7,361,613
2300	Class Directors & Supv Salaries	1,263,642	1,259,192	746,631	1,276,402
2400	Secretarial & Clerical Salaries	6,628,386	6,601,673	3,684,527	6,699,187
2900	Other Class Salaries	1,421,289	1,558,743	1,315,782	1,639,239
	<b>TOTAL CLASSIFIED SALARIES</b>	<b>21,745,106</b>	<b>21,875,695</b>	<b>12,684,501</b>	<b>21,625,309</b>
3100	STRS	6,637,628	6,663,515	3,667,526	6,943,766
3200	PERS	2,056,660	2,098,447	1,159,117	2,071,023
3300	OASDI/Medicare	2,645,087	2,569,228	1,507,825	2,590,523
3400	Health & Welfare	18,568,342	18,369,956	10,102,179	18,229,527
3500	SUI	50,562	49,691	26,745	51,223
3600	Workers' Compensation	1,914,230	1,968,887	1,159,838	2,069,050
3700	Retiree Benefits	411,359	451,159	264,371	457,895
3800	PERS Reduction	124,996	0	0	0
3900	Other Benefits	36,198	47,979	26,981	47,829
	<b>TOTAL BENEFITS</b>	<b>32,445,062</b>	<b>32,218,862</b>	<b>17,914,582</b>	<b>32,460,836</b>
4100	Textbooks	4,222,708	4,470,957	477,972	1,371,257
4200	Other Books	204,480	32,877	28,651	33,530
4300	Materials and Supplies	5,586,537	9,871,076	2,119,769	10,123,877
4400	Non-Capitalized Furn/Equip	336,321	479,976	429,457	882,837
	<b>TOTAL BOOKS AND SUPPLIES</b>	<b>10,350,046</b>	<b>14,854,886</b>	<b>3,055,849</b>	<b>12,411,501</b>
5120	Professional Services-Transportation	2,200,000	2,200,000	0	2,180,000
5200	Travel & Conferences	316,651	376,755	308,341	370,833
5300	Dues & Membership	39,375	41,090	38,286	40,410
5400	Insurance	1,166,340	1,149,783	1,142,176	1,145,783
5500	Operation & Housekeeping Services	3,831,600	3,881,600	2,202,378	3,878,600
5600	Rentals, Leases & Repairs	1,112,301	1,833,466	1,261,358	2,040,610
5700	Interprogram Chrgs (Postage, CopyCtr)	(436,153)	(356,810)	(270,576)	(357,610)
5800	Prof/Consult Serv & Oper Expenses	3,873,658	4,130,710	2,569,740	5,030,790
5900	Communications	750,360	761,228	215,865	754,921
	<b>TOTAL CONTRACTED SERVICES AND OTHER OPERATING EXPENSES</b>	<b>12,854,132</b>	<b>14,017,822</b>	<b>7,467,568</b>	<b>15,084,337</b>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
SUMMARY OF EXPENSE 2013/14 2ND INTERIM  
JANUARY 31, 2014

MAJOR	DESCRIPTION	2013/14 ADOPTED BUDGET	2013/14 1ST INTERIM BUDGET	ACTUAL EXPENSES 01/31/14	2013/14 PROJECTED BUDGET
6400	Equipment	0	(6,800)	0	(6,800)
6500	Equipment Replacement	0	0	0	0
	TOTAL CAPITAL OUTLAY	<u>0</u>	<u>(6,800)</u>	<u>0</u>	<u>(6,800)</u>
7100	Excess Costs-Special Education	1,318,000	1,263,000	47,716	1,302,017
7200	Other Transfers-MATES/County Sp Ed ADA	44,500	212,537	22,537	202,537
7300	Direct & Indirect Support-Adult Ed	(110,000)	(181,294)	(329,148)	(181,294)
	Direct & Indirect Support-Child Care	(273,038)	(289,766)	0	(315,030)
7400	Other Debt Services Textbooks	0	332,412	332,412	332,412
7600	Interfund Transfers				
	Health and Welfare Fund	0	196,338	196,338	196,338
	Adult Education Power Program	5,000	5,000	5,000	5,000
	Child Nutri Mandatory to Alleviate Deficit	0	121,935	0	103,959
	TOTAL OTHER OUTGO	<u>984,462</u>	<u>1,660,162</u>	<u>274,855</u>	<u>1,645,939</u>
	TOTAL 1000-7000	<u><u>159,071,843</u></u>	<u><u>165,426,958</u></u>	<u><u>87,089,531</u></u>	<u><u>167,786,016</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
UNRESTRICTED FUNDS  
2013/14 2ND INTERIM  
JANUARY 31, 2014

NET BEGINNING BALANCE JULY 1, 2013		11,620,237
Stores	155,982	
Revolving Cash	43,300	
Reserve for Program Carryovers	1,576,471	
School Carryovers	553,230	
Pre-Paid Expenditures (Textbooks)	301,968	
3% Reserve for Contingency	4,821,163	
Reserve for 2013-14 Budget Development	<u>4,168,123</u>	
Estimated Incomes		<u>121,246,866</u>
Total Estimated Income and Beginning Balance		132,867,103
Estimated Expenditures		<u>126,953,075</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2014		<u><u>5,914,032</u></u>

BREAKDOWN OF NET ENDING BALANCE

Stores		155,982
Revolving Cash		43,300
3% Reserve for Contingency		5,033,580
Reserve for 2014-15 Budget Development		<u>681,170 *</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2014		<u><u>5,914,032</u></u>
*CSEA Estimated Salary Increase	\$ 656,895	

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
SUMMARY OF INCOME 2013/14 2ND INTERIM  
UNRESTRICTED FUNDS  
JANUARY 31, 2014

MAJOR	DESCRIPTION	2013/14 ADOPTED BUDGET	2013/14 1ST INTERIM BUDGET	ACTUAL REVENUE 01/31/14	2013/14 PROJECTED BUDGET
<b>LOCAL CONTROL FUNDING</b>					
8011	State Aid Revenue Limit	12,450,690	15,761,332	19,645,584	16,536,254
8011	State Aid - LCFF Growth	5,006,577	0	0	0
8011	State Aid - LCFF At Risk Counseling	0	618,966	0	618,966
8011	State Aid - LCFF Gate	0	159,472	0	159,472
8011	State Aid - LCFF SIP	0	1,201,848	0	1,201,848
8011	State Aid - LCFF EIA/ESL	0	1,271,947	0	1,271,947
8011	State Aid - LCFF Pupil Transportation	0	0	0	178,517
8011	State Aid - LCFF Pupil Transportation Spec Ed	0	0	0	611,400
8011	State Aid - LCFF 10th Grade CSR	0	207,958	0	207,958
8011	State Aid - LCFF 9th Grade CSR	0	613,958	0	613,958
8011	State Aid - LCFF Arts and Music Grant	0	297,104	0	297,104
8011	State Aid - LCFF Advanced Placement	0	3,558	0	3,558
8011	State Aid - LCFF Comm English Tutoring	0	57,923	0	57,923
8011	State Aid - LCFF Continuation HS Block Grant	0	102,668	0	102,668
8011	State Aid - LCFF 10th Grade Counseling	0	72,360	0	72,360
8011	State Aid - LCFF K-3 CSR	0	4,707,045	0	4,707,045
8011	State Aid - LCFF Deferred Maintenance	0	801,214	0	801,214
8011	State Aid - LCFF Oral Health Assessment	0	9,845	0	9,845
8011	State Aid - LCFF Hourly Supplemental Program	0	727,007	0	727,007
8011	State Aid - LCFF HS Exit Exam	0	86,958	0	86,958
8011	State Aid - LCFF Instructional Materials	0	1,168,825	0	1,168,825
8011	State Aid - LCFF Math and Reading Develop	0	148,305	0	148,305
8011	State Aid - LCFF BTSA/PAR	0	275,235	0	275,235
8011	State Aid - LCFF Safe Schools	0	293,958	0	293,958
8011	State Aid - LCFF Adult Education	0	2,345,159	0	2,345,159
8011	State Aid - LCFF Staff Development	0	871,641	0	871,641
8011	State Aid - LCFF TARGET Instru Block Grant	0	1,259,001	0	1,259,001
8011	State Aid - LCFF International Bacc	0	20,820	0	20,820
8012	Education Protection Account	17,452,490	19,433,831	9,716,916	18,914,990
8019	State Aid Revenue Limit - Prior Year	(47,838)	(47,838)	0	(47,838)
8021	Tax Relief Subventions	754,768	741,561	381,766	741,561
8029	Other Subventions	0	14	15	14
8041	Secured Roll Taxes	76,325,843	78,615,588	39,340,193	78,615,588
8042	Unsecured Roll Taxes	2,364,199	2,775,260	2,445,552	2,775,260
8043	Prior Years' Taxes	232,964	186,371	195,115	186,371
8044	Supplemental Taxes	455,407	506,820	329,317	506,820
8045	Education Revenue Aug Fund	(5,157,087)	(6,201,515)	1,379,445	(6,201,515)
8047	Community Redevelopment Funds	1,904,403	1,107,301	3,993,675	1,107,301
8081	Royalties and Bonuses	476	188	0	188
8089	Non Revenue Limit Adjustment	(238)	(94)	0	(94)
8091	Adult Ed Revenue Limit Transfer	0	(1,545,159)	(772,580)	(1,545,159)
	Special Education Transfer	(2,631,484)	(2,811,116)	0	(2,811,116)
8096	Charter School	(2,800,719)	(2,445,951)	(1,303,888)	(2,708,473)
	<b>TOTAL REVENUE</b>	<b>106,510,451</b>	<b>123,399,368</b>	<b>75,351,110</b>	<b>124,182,844</b>
8092	PERS Reduction Adjustment	182,625	0	17	0
	<b>TOTAL LOCAL CONTROL FUNDING:</b>	<b>106,693,076</b>	<b>123,399,368</b>	<b>75,351,127</b>	<b>124,182,844</b>
<b>FEDERAL</b>					
8290	Advanced Placement	0	2,939	15,586	15,586
	<b>TOTAL FEDERAL REVENUE</b>	<b>0</b>	<b>2,939</b>	<b>15,586</b>	<b>15,586</b>
<b>STATE</b>					
8434	Class Size Reduction	4,455,249	0	0	0
8550	Mandated Costs	931,606	761,974	761,974	761,974
8560	Lottery	2,699,355	2,744,503	817,421	2,744,503

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
SUMMARY OF INCOME 2013/14 2ND INTERIM  
UNRESTRICTED FUNDS  
JANUARY 31, 2014

MAJOR	DESCRIPTION	2013/14 ADOPTED BUDGET	2013/14 1ST INTERIM BUDGET	ACTUAL REVENUE 01/31/14	2013/14 PROJECTED BUDGET
8560	Lottery Prior Year	0	78,579	78,579	70,350
8590	Flexibility - SB666 Class Size	207,958	0	0	0
8590	Flexibility - SB12 Class Size 9th Grade	613,958	0	0	0
8590	Flexibility - Adult Ed Revenue Limit	800,000	0	0	0
8590	Advanced Placement	0	0	3,558	0
8590	Flexibility - Arts and Music Grant	297,104	0	0	0
8590	Flexibility - At Risk Counseling	618,966	0	0	0
8590	Flexibility - BTSA PAR Mentor	275,235	0	0	0
8590	Flexibility - Continuation High School Block Grant	102,668	0	0	0
8590	Flexibility - International Baccalaureate	20,820	0	0	0
8590	California English Language	0	11,783	598	11,783
8590	Common Core Standards	3,369,638	0	0	0
8590	Flexibility - Comm Based English Tutor	57,923	0	0	0
8590	Flexibility - Deferred Maintenance	814,730	0	0	0
8590	Flexibility - GATE	159,472	0	0	0
8590	Flexibility - High School Exit Exam	86,958	0	0	0
8590	Flexibility - Instructional Materials Fund	1,168,825	0	0	0
8590	Global Entrepreneurship Program	0	20,266	20,266	20,266
8590	Flexibility - Global Entrepreneur Program	100,244	0	0	0
8590	Flexibility - Hourly RL Supplemental	727,226	0	0	0
8590	Flexibility - Math/Reading Staff Development	148,305	0	0	0
8590	Medi Cal Billing	323,515	323,515	220,536	323,515
8590	Medi Cal Administrative	403,092	394,934	0	343,346
8590	Flexibility - Oral Health Assessment	9,845	0	0	0
8590	Pupil Testing Incentive	59,410	165,991	106,582	165,991
8590	Flexibility - School Safety Funds	293,958	0	140,863	0
8590	Flexibility - School Improvement Program	1,201,848	0	0	0
8590	Flexibility - Staff Development Days	871,641	0	0	0
8590	Student Identification	0	32,016	32,016	32,016
8590	Flexibility - Targeted Inst'l Improv't Grant	1,259,001	0	0	0
8590	Flexibility - Tenth Grade Counseling-Block Grant	72,360	0	0	0
	TOTAL STATE REVENUE	22,150,910	4,533,561	2,182,393	4,473,744
LOCAL					
8631	Sale of Equipment & Supplies	3,000	1,000	0	1,000
8650	Rentals & Leases - Civic Center	597,767	619,176	246,774	653,628
8650	Rentals & Leases - MATES	71,535	71,535	35,768	71,535
8650	Rentals & Leases - BRIDGES	128,253	124,634	66,300	125,834
8650	Rentals & Leases - Sites	19,792	19,792	113,000	19,792
8660	Interest	350,000	300,000	71,911	300,000
8677	Interagency Revenues Miscellaneous	125,746	97,924	4,072	124,041
8689	Transportation Fees	55,000	55,000	50,920	55,000
8689	Other Fees (Ath, Co-Curr & Band)	400,000	494,888	281,020	504,352
8691	Non-Rev Limit 50% Reduction	238	94	0	94
8699	Other Local Income	60,000	63,452	32,931	93,202
8699	Advanced Placement Testing	429,707	429,707	65,693	429,707
8699	Donations/Field Trips	0	447,489	1,035,419	1,181,782
8699	E-Rate Income	200,000	200,000	5,883	150,000
8699	Outdoor Education	298,213	298,213	71,616	311,825
8699	PreSat Testing	50,000	95,173	73,920	95,173
8699	Safety Funds from JPA	103,246	71,653	4,982	71,653
8699	Connect-Ed	19,000	19,000	26,000	26,000
	TOTAL LOCAL FUNDS	2,911,497	3,408,730	2,186,209	4,214,618

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
SUMMARY OF INCOME 2013/14 2ND INTERIM  
**UNRESTRICTED FUNDS**  
JANUARY 31, 2014

MAJOR	DESCRIPTION	2013/14 ADOPTED BUDGET	2013/14 1ST INTERIM BUDGET	ACTUAL REVENUE 01/31/14	2013/14 PROJECTED BUDGET
<b>INCOMING TRANSFERS</b>					
8710	Out-of-District Tuition	40,000	40,000	0	40,000
8782	Other Transfer-County Break Through	160,000	160,000	60,336	160,000
8980	Contributions to Restricted Programs				
	Special Education Basic IDEA	(5,625,446)	(5,232,350)	0	(5,476,314)
	Special Education Paraprofessionals	(1,684,515)	(1,565,481)	0	(1,477,271)
	Special Education Preschool Program	(737,878)	(731,254)	0	(759,473)
	Routine Restricted Maintenance	(4,220,910)	(4,196,689)	0	(4,126,868)
	Pupil Transportation - Regular	(494,522)	(493,463)	0	0
	Pupil Transportation - Special Ed	(543,600)	(543,600)	0	0
	<b>TOTAL INCOMING TRANSFERS</b>	<u>(13,106,871)</u>	<u>(12,562,837)</u>	<u>60,336</u>	<u>(11,639,926)</u>
8000	<b>TOTAL INCOME</b>	<u><b>118,648,612</b></u>	<u><b>118,781,761</b></u>	<u><b>79,795,651</b></u>	<u><b>121,246,866</b></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
SUMMARY OF EXPENSE 2013/14 2ND INTERIM  
**UNRESTRICTED FUNDS**  
JANUARY 31, 2014

MAJOR	DESCRIPTION	2013/14 ADOPTED EXPENSES	2013/14 1ST INTERIM BUDGET	ACTUAL EXPENSES 01/31/14	2013/14 PROJECTED BUDGET
1100	Teacher Salaries	58,010,274	58,601,281	32,448,255	60,495,570
1100	Certificated Salary Savings	(200,000)	0	0	0
1100	Column	350,000	0	0	0
1100	Additional 5 Certificated Teachers	261,195	0	0	0
1200	Counselors, Psychs, Librarians & Nurses	3,693,036	3,707,530	2,221,231	3,803,624
1300	Supt, Ass Supts, Dirctrs, Princps, Coords	6,304,041	6,144,662	3,674,897	6,306,641
1900	Other Certificated Salaries	183,587	183,587	164,332	190,967
	<b>TOTAL CERTIFICATED SALARIES</b>	<b>68,602,133</b>	<b>68,637,060</b>	<b>38,508,715</b>	<b>70,796,802</b>
2100	IA's Occ Ther/Coachs/Class Advrs/Tutors	114,576	538,597	349,225	597,101
2200	M&O Int/Transp/Health Clerks	4,974,207	4,946,322	2,801,301	5,011,633
2300	Class Directors & Supv Salaries	726,023	730,764	421,410	727,739
2400	Secretarial & Clerical Salaries	6,077,922	6,118,683	3,463,885	6,235,863
2900	Other Class Salaries	1,259,434	1,384,669	1,011,831	1,482,705
	<b>TOTAL CLASSIFIED SALARIES</b>	<b>13,152,162</b>	<b>13,719,035</b>	<b>8,047,652</b>	<b>14,055,041</b>
3100	STRS	5,676,945	5,673,228	3,104,035	5,824,181
3200	PERS	1,307,768	1,334,074	754,639	1,344,943
3300	OASDI/Medicare	1,867,203	1,839,643	1,092,469	1,872,918
3400	Health & Welfare	14,633,217	14,549,831	7,994,321	14,528,679
3500	SUI	40,120	39,648	21,022	40,691
3600	Workers' Compensation	1,527,681	1,574,341	924,573	1,651,233
3700	Retiree Benefits	367,613	394,641	232,880	401,223
3800	PERS Reduction	19,739	0	0	0
3900	Other Benefits	30,378	45,979	25,054	45,829
	<b>TOTAL BENEFITS</b>	<b>25,470,664</b>	<b>25,451,385</b>	<b>14,148,993</b>	<b>25,709,697</b>
4100	Textbooks	3,569,638	24	24	24
4200	Other Books	202,480	28,166	14,396	28,619
4300	Materials and Supplies	3,282,915	5,617,646	1,614,945	5,820,332
4400	Non-Capitalized Furn/Equip	314,392	397,932	198,274	386,443
	<b>TOTAL BOOKS AND SUPPLIES</b>	<b>7,369,425</b>	<b>6,043,768</b>	<b>1,827,639</b>	<b>6,235,418</b>
5120	Professional Services-Transportation	570,000	570,000	0	2,180,000
5200	Travel & Conferences	242,171	289,911	188,726	292,389
5300	Dues & Membership	39,375	40,590	36,796	39,910
5400	Insurance	1,166,340	1,149,783	1,142,176	1,145,783
5500	Operation & Housekeeping Services	3,825,300	3,875,300	2,195,783	3,874,300
5600	Rentals, Leases & Repairs	981,210	983,965	1,013,787	1,017,391
5700	Interprogram Chrgs (Postage, CopyCtr)	(443,339)	(365,956)	(280,297)	(371,917)
5800	Prof/Consult Serv & Oper Expenses	1,615,883	1,550,372	1,369,029	1,569,818
5900	Communications	740,560	750,928	211,618	749,471
	<b>TOTAL CONTRACTED SERVICES AND OTHER OPERATING EXPENSES</b>	<b>8,737,500</b>	<b>8,844,893</b>	<b>5,877,618</b>	<b>10,497,145</b>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
SUMMARY OF EXPENSE 2013/14 2ND INTERIM  
**UNRESTRICTED FUNDS**  
JANUARY 31, 2014

MAJOR	DESCRIPTION	2013/14 ADOPTED EXPENSES	2013/14 1ST INTERIM BUDGET	ACTUAL EXPENSES 01/31/14	2013/14 PROJECTED BUDGET
6400	Equipment	0	(6,800)	0	(6,800)
	TOTAL CAPITAL OUTLAY	<u>0</u>	<u>(6,800)</u>	<u>0</u>	<u>(6,800)</u>
7100	Excess Costs-Special Education	8,000	8,000	10,688	15,000
7200	Other Transfers Out MATES	44,500	22,537	22,537	22,537
7300	Direct & Indirect Support-Adult Ed	(110,000)	(181,294)	(329,148)	(181,294)
	Direct & Indirect Support-Child Care	(273,038)	(289,766)	0	(315,030)
	Indirect Support-Restricted Prgms	(263,621)	(204,006)	0	(180,738)
7600	Interfund Transfers				
	Health and Welfare Fund	0	196,338	196,338	196,338
	Adult Education Power Program	5,000	5,000	5,000	5,000
	Child Nutri Mandatory to Alleviate Deficit	0	121,935	0	103,959
	TOTAL OTHER OUTGO	<u>(589,159)</u>	<u>(321,256)</u>	<u>(94,585)</u>	<u>(334,228)</u>
	<b>TOTAL 1000-7000</b>	<b><u><u>122,742,725</u></u></b>	<b><u><u>122,368,085</u></u></b>	<b><u><u>68,316,032</u></u></b>	<b><u><u>126,953,075</u></u></b>



CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
 GENERAL FUND  
 RESTRICTED FUNDS  
 2013/14 2ND INTERIM  
 JANUARY 31, 2014

NET BEGINNING BALANCE JULY 1, 2013		623,073
Reserve for Program Carryovers	623,073	
Estimated Incomes		<u>40,209,872</u>
Total Estimated Income and Beginning Balance		40,832,945
Estimated Expenditures		<u>40,832,941</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2014		0

BREAKDOWN OF NET ENDING BALANCE

Reserve for Program Carryovers		0
NET ESTIMATED ENDING BALANCE - JUNE 30, 2014		<u><u>0</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
SUMMARY OF INCOME 2013/14 2ND INTERIM  
**RESTRICTED FUNDS**  
JANUARY 31, 2014

MAJOR	DESCRIPTION	2013/14 ADOPTED REVENUE	2013/14 1ST INTERIM BUDGET	ACTUAL REVENUE 01/31/14	2013/14 PROJECTED BUDGET
<b>LOCAL CONTROL FUNDING</b>					
8091	Transfer from General Fund	2,631,484	2,811,116	0	2,811,116
	<b>TOTAL LOCAL CONTROL FUNDING:</b>	<b>2,631,484</b>	<b>2,811,116</b>	<b>0</b>	<b>2,811,116</b>
<b>FEDERAL</b>					
8181	Special Ed PL94-142	3,254,443	3,254,443	1,715,783	3,254,443
8182	Special Ed Preschool	221,583	221,583	0	221,583
8290	IASA Title I	1,429,785	1,723,361	749,794	1,708,603
8290	Title I Corrective Action	0	101,087	50,000	101,087
8290	Title IIA	442,129	695,727	370,566	697,343
8290	Title III Part A (LEP)	219,835	230,452	299,707	230,452
8290	Immigration Education Program	35,400	20,138	31,238	20,138
8290	Vocational Education	96,578	96,780	0	96,780
	<b>TOTAL FEDERAL REVENUE</b>	<b>5,699,753</b>	<b>6,343,571</b>	<b>3,217,088</b>	<b>6,330,429</b>
<b>STATE</b>					
8311	Economic Impact Aid	1,264,787	0	0	0
8311	Special Ed Infant	184,983	184,983	108,771	184,983
8311	Special Ed Transportation	611,400	611,400	0	0
8311	Transportation	178,517	178,517	0	0
8311	Special Ed Mental Health Prevention	101,882	102,477	102,477	102,477
8560	Lottery	653,070	653,453	4,615	653,453
8560	Lottery Prior Year	0	104,351	104,351	108,966
8590	Common Core Standards	0	4,138,826	4,138,826	4,138,826
8590	After School Education-Conejo	112,050	112,275	168,363	112,275
8590	After School Education-Glenwood	112,050	112,275	0	112,275
8590	California Clean Energy Jobs	0	851,895	255,569	851,895
8590	County SELPA Mental Health ISES	550,000	753,877	0	725,427
8590	Special Ed Student Workability	121,166	121,166	30,291	121,166
8590	California Partnership	0	258,963	144,983	258,963
8590	Non Public Sch Mental Health SELPA Reimb	350,000	350,000	156,145	350,000
8590	Tobacco Use Prevention	0	516,100	401,044	516,100
	<b>TOTAL STATE REVENUE</b>	<b>4,239,905</b>	<b>9,050,558</b>	<b>5,615,435</b>	<b>8,236,806</b>
<b>LOCAL</b>					
8699	Other Local Income	0	120,798	150,567	165,989
8699	TOHS Track Renovation	0	20,362	20,362	20,362
8699	Conejo Sch Foundation Teacher on Assignment	0	8,126	8,126	8,126
8699	Lang Ranch Wrangler Program	0	14,658	17,503	18,078
8699	City of Thousand Oaks Recycle Grant	0	18,271	18,271	18,271
8699	California American Landscape Grant	0	8,983	8,983	8,983
8699	Community Enhancement	0	10,318	11,318	11,318
8699	Conejo School's Foundation	0	5,073	5,073	5,073
8699	Conejo School's Found-Anonymous Donation	0	32,645	32,645	32,645
8699	Foreign Student Tuition	0	31,950	31,950	31,950

GENERAL FUND  
SUMMARY OF INCOME 2013/14 2ND INTERIM  
**RESTRICTED FUNDS**  
JANUARY 31, 2014

MAJOR	DESCRIPTION	2013/14 ADOPTED REVENUE	2013/14 1ST INTERIM BUDGET	ACTUAL REVENUE 01/31/14	2013/14 PROJECTED BUDGET
8699	Sycamore Canyon Chorus	0	11,120	12,875	16,135
8699	Neighborhood City Pay	465,058	499,293	264,982	453,106
8699	Neighborhood City State	498,136	498,136	0	0
8699	Neighborhood for Learning-Fees	90,000	211,737	184,336	222,066
8699	Neighborhood for Learning	664,255	664,255	303,084	664,255
8699	Sage Grant	40,000	53,348	13,348	53,348
8699	Saturday Enrichment	0	19,870	19,870	19,870
8699	Staff Supplemental - Madrona	0	13,374	15,065	15,065
8699	Wildwood Awards	0	13,179	13,179	13,179
8699	Book Fair	0	12,289	21,581	12,289
8699	Park Oaks Outreach Program	0	27,904	28,104	29,454
8699	University Preschool Program	52,000	112,907	76,138	112,907
8699	Way to Grow	0	5,150	5,150	5,150
	<b>TOTAL LOCAL FUNDS</b>	<b>1,809,449</b>	<b>2,413,746</b>	<b>1,262,510</b>	<b>1,937,619</b>
<b>INCOMING TRANSFERS</b>					
8792	SELPA Transfer Spec Ed Master Plan	8,444,956	8,444,956	4,744,721	8,444,956
8792	Program Specialists	196,700	196,700	0	196,700
8792	SELPA One-Time Out of Home Care Rebate	0	407,754	407,754	407,754
8792	SELPA SESR One-Time	0	4,566	0	4,566
8980	Contributions from General Fund				
	Special Education Basic IDEA	5,625,446	5,232,350	0	5,476,314
	Special Education Paraprofessionals	1,684,515	1,565,481	0	1,477,271
	Special Education Preschool Program	737,878	731,254	0	759,473
	Routine Restricted Maintenance	4,220,910	4,196,689	0	4,126,868
	Pupil Transportation - Regular	494,522	493,463	0	0
	Pupil Transportation - Special Education	543,600	543,600	0	0
	<b>TOTAL INCOMING TRANSFERS</b>	<b>21,948,527</b>	<b>21,816,813</b>	<b>5,152,475</b>	<b>20,893,902</b>
8000	<b>TOTAL INCOME</b>	<b><u>36,329,118</u></b>	<b><u>42,435,804</u></b>	<b><u>15,247,508</u></b>	<b><u>40,209,872</u></b>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
SUMMARY OF EXPENSE 2013/14 2ND INTERIM  
**RESTRICTED FUNDS**  
JANUARY 31, 2014

MAJOR	DESCRIPTION	2013/14 ADOPTED BUDGET	2013/14 1ST INTERIM BUDGET	ACTUAL EXPENSES 01/31/14	2013/14 PROJECTED BUDGET
1100	Teacher Salaries	10,430,619	10,455,388	6,128,374	12,006,411
1200	Counselors, Psychs, Librarians & Nurses	1,050,877	1,012,931	619,053	1,047,194
1300	Supt, Ass Supts, Dirctrs, Princps, Coords	244,623	332,471	211,604	335,066
1900	Other Certificated Salaries	364,783	368,481	224,430	379,421
	<b>TOTAL CERTIFICATED SALARIES</b>	<b>12,090,902</b>	<b>12,169,271</b>	<b>7,183,461</b>	<b>13,768,092</b>
2100	IA's Occ Ther/Coachs/Class Advts/Tutors	4,834,105	4,428,445	2,455,990	4,051,767
2200	M&O lmt/Transp/Health Clerks	2,508,901	2,542,723	1,331,045	2,349,980
2300	Class Directors & Supv Salaries	537,619	528,428	325,221	548,663
2400	Secretarial & Clerical Salaries	550,464	482,990	220,642	463,324
2900	Other Class Salaries	161,855	174,074	303,951	156,534
	<b>TOTAL CLASSIFIED SALARIES</b>	<b>8,592,944</b>	<b>8,156,660</b>	<b>4,636,849</b>	<b>7,570,268</b>
3100	STRS	960,683	990,287	563,491	1,119,585
3200	PERS	748,892	764,373	404,478	726,080
3300	OASDI/Medicare	777,884	729,585	415,356	717,605
3400	Health & Welfare	3,935,125	3,820,125	2,107,858	3,700,848
3500	SUI	10,442	10,043	5,723	10,532
3600	Workers' Compensation	386,549	394,546	235,265	417,817
3700	Retiree Benefits	43,746	56,518	31,491	56,672
3800	PERS Reduction	105,257	0	0	0
3900	Other Benefits	5,820	2,000	1,927	2,000
	<b>TOTAL BENEFITS</b>	<b>6,974,398</b>	<b>6,767,477</b>	<b>3,765,589</b>	<b>6,751,139</b>
4100	Textbooks	653,070	4,470,933	477,948	1,371,233
4200	Other Books	2,000	4,711	14,255	4,911
4300	Materials and Supplies	2,303,622	4,253,430	504,824	4,303,545
4400	Non-Capitalized Furn/Equip	21,929	82,044	231,183	496,394
	<b>TOTAL BOOKS AND SUPPLIES</b>	<b>2,980,621</b>	<b>8,811,118</b>	<b>1,228,210</b>	<b>6,176,083</b>
5120	Professional Services-Transportation	1,630,000	1,630,000	0	0
5200	Travel & Conferences	74,480	86,844	119,615	78,444
5300	Dues & Membership	0	500	1,490	500
5500	Operation & Housekeeping Services	6,300	6,300	6,595	4,300
5600	Rentals, Leases & Repairs	131,091	849,501	247,571	1,023,219
5700	Interprogram Chrgs (Postage, CopyCtr)	7,186	9,146	9,721	14,307
5800	Prof/Consult Serv & Oper Expenses	2,257,775	2,580,338	1,200,711	3,460,972
5900	Communications	9,800	10,300	4,247	5,450
	<b>TOTAL CONTRACTED SERVICES AND OTHER OPERATING EXPENSES</b>	<b>4,116,632</b>	<b>5,172,929</b>	<b>1,589,950</b>	<b>4,587,192</b>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
SUMMARY OF EXPENSE 2013/14 2ND INTERIM  
**RESTRICTED FUNDS**  
JANUARY 31, 2014

MAJOR	DESCRIPTION	2013/14 ADOPTED BUDGET	2013/14 1ST INTERIM BUDGET	ACTUAL EXPENSES 01/31/14	2013/14 PROJECTED BUDGET
6100	Site Improvement	0	0	0	0
6400	Equipment	0	0	0	0
	TOTAL CAPITAL OUTLAY	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
7100	Excess Costs	1,310,000	1,255,000	37,028	1,287,017
7200	Other Transfers - County Sp Ed ADA	0	190,000	0	180,000
7300	Direct & Indirect Support-General Fund	263,621	204,006	0	180,738
7400	Other Debt Services Textbooks	0	332,412	332,412	332,412
	TOTAL OTHER OUTGO	<u>1,573,621</u>	<u>1,981,418</u>	<u>369,440</u>	<u>1,980,167</u>
	TOTAL 1000-7000	<u><u>36,329,118</u></u>	<u><u>43,058,873</u></u>	<u><u>18,773,499</u></u>	<u><u>40,832,941</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
2013-14 2ND INTERIM FINANCIAL STATEMENT  
JANUARY 31, 2014

**LOCAL CONTROL FUNDING FORMULA (LCFF)**

**LCFF TARGET FUNDING CALCULATION 2020-21**

ADA Unduplicated As A % of Enrollment

	ADA	Base Funding	Add-On	Supp	Concern	Target
Grades K-3	5,143.94	6,952	723	391	0	41,491,020
Grades 4-6	4,201.17	7,056	0	360	0	31,155,877
Grades 7-8	3,081.30	7,266	0	371	0	23,531,888
Grades 9-12	7,403.15	8,419	219	441	0	67,213,199
<b>TOTAL BASE</b>	<b>19,829.56</b>	<b>150,119,972</b>	<b>5,340,358</b>	<b>7,931,653</b>	<b>0.00</b>	<b>163,391,984</b>

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

**LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET**

**165,440,902**

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

Calculate Local Control Funding Formula (LCFF) Floor

	2012-13 Rate	2012-13 ADA	
Current Year Funded ADA Times Base Per ADA	5,323.02	19,829.56	105,553,144
2012-13 Categoricals			18,112,692

**TOTAL LOCAL CONTROL FUNDING CALCULATION**

**123,665,836**

**LCFF 2013-14 ENTITLEMENT CALCULATION**

Local Control Funding Formula (LCFF) Target	165,441,050
Local Control Funding Formula (LCFF) Initial Funding	(123,665,836)
Difference/GAP	<u>41,775,214</u>

**Difference/GAP Multiplied by 2013-14 Funding Rate of 11.78%**

**4,921,120**

Economic Recovery Payment	0
Local Control Funding Formula (LCFF) Entitlement Before Minimum State Aid Provision	<u>128,586,957</u>

Adult Education Revenue Limit Transfer	(1,545,159)
State Aid Revenue Limit Prior Year Audit Repayment	(47,838)
<b>Local Control Funding Formula Sub-Total</b>	<b><u>126,993,960</u></b>

Estimated County ADA Transfer	(180,000)
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**Net Local Control Funding Formula Entitlement Before Minimum State Aid Provision**

**126,813,960**

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
2013-14 2ND INTERIM  
LOTTERY BUDGET  
JANUARY 31, 2014

2013-14 LOTTERY ACCOUNT SUMMARY

2013-14 Estimated Income		
(\$156 per ADA X 21,781.77 ADA including A/E mandated) *		3,397,956
2013-14 Estimated Expenditures:		
Classified Staff Development	18,064 @	
Certificated Staff Development	20,000	
Curriculum Development	47,200	
Textbooks (Excludes Prior Year)	<u>653,453</u>	
Total Estimated 2013-14 Expenditures		<u>(738,717)</u>
2013-14 Lottery Balance applied to General Fund Balance		<u><u>2,659,239</u></u>

\*ADA adjustment for elimination of excused absences

@ Reduced 20% per Board approved District discretionary budget reductions

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
FINANCIAL STATEMENT  
2013/14 2ND INTERIM  
JANUARY 31, 2014

EMPLOYEE BENEFITS

Object Code	Account	2013/14 Adopted Budget Rate	2013/14 Revised Budget Rate
3100	State Teachers' Retirement	8.250%	8.250%
3200	Public Employees' Retirement	11.417%	11.442%
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	1.880%	2.000%
3400	Health Benefits Yearly Rate		
	Medical without prescription	10,089	10,089
	Prescription	1,198	1,198
	Dental	1,246	1,246
	Vision	215	215
	Life Insurance	104	104
	Total District Paid	12,852	12,852
	Estimated Average Employee Contribution		2,216
	<b>Total Average Health and Welfare Funding Per Employee</b>		<b><u>15,068</u></b>

\*Maximum 2014 Social Security Salary \$117,000



CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
FINANCIAL STATEMENT  
2013/14 2ND INTERIM  
JANUARY 31, 2014

**GENERAL FUND MAJOR UTILITY ACCOUNT**

Object Code	Title	2013/14 Adopted Budget	2013/14 1st Interim Budget	Actual Expenses 1/31/14	2013/14 Projected Budget
5510	Gas	252,000	252,000	70,376	252,000
5520	Electricity	2,820,100	2,820,100	1,208,232	2,718,600
5530	Water	1,029,700	1,079,700	692,138	1,179,200
5910	Telephone	697,100	697,600	172,301	693,300
5560	Trash Disposal	310,300	310,300	121,877	309,300
5570	Sanitation	219,500	219,500	113,549	219,500
	<b>Total</b>	<b><u>5,328,700</u></b>	<b><u>5,379,200</u></b>	<b><u>2,378,473</u></b>	<b><u>5,371,900</u></b>

**GENERAL FUND INSURANCE**

<u>Coverage</u>	<u>2012/13 Contribution</u>	<u>Projected 2013/14 Contribution</u>
Liability	860,299	859,598
Booster	5,522	10,927
Property/Fire/DIC/B&M	294,114	285,185
<b>Total</b>	<b><u>1,159,935</u></b>	<b><u>1,155,710</u></b>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
 JANUARY 31, 2014  
 2013/14 2ND INTERIM FINANCIAL STATEMENT

ANALYSIS OF CHANGE IN THE  
 UNRESTRICTED CONTINGENCY ACCOUNT

2,841,826	Estimated Unappropriated Funds Contingency - 2013/14 1st Interim
(8,229)	Lottery Revenue Prior Year
(50,000)	ERATE Estimated Revenue Reduction
8,490	Connect Ed Revenue Increase and Expense Reduction
(883)	Miscellaneous Revenue Adjustments
17,976	Child Nutrition Reduction To Estimated Fund Deficit
(14,000)	Increase All District Music Festival Program
(123,959)	Site Sweep Funds Restoration
(68,000)	Fulcrum Stand Proud New Program
(15,000)	Digital Student Record Retention New Program
(11,778)	VCOE Tech Support Increase
(19,267)	Systems Analyst New Position
22,117	2012-13 Athletic Transportation RFB Balance
(8,000)	Additional 4 Distinguished School Sites
(7,289)	Classified Employee Reclassification Program
(41,207)	District Paid Health and Welfare Increase
13,365	Certificated Extra Duty Expense Reduction Independent Study
(19,197)	Classified Substitute Budget Increase
(56,917)	ASB Clerical Assistance Secondary Sites
17,789	District Program Other Service Expense Reduction
21,152	Certificated Personnel Attorney Fee Reduction
9,793	Expeditor Salary Budget Adjustment Purchasing
36,876	Unfilled Position Savings Grounds Department
29,959	Reclassify Building Supervisor to Custodial Supervisor
20,800	Transportation Expense Reduction
(6,830)	Break Through Program Furniture Expense
(10,000)	Sequoia Electrical Failure Insurance Deductible
31,663	Miscellaneous Expense Adjustments
345,000	Estimated Year-End Program Savings
200,000	Maintenance and Grounds Year-End Expense Transfer to TOPASS
(2,183,783)	Site Certificated and Administrative 3% Salary Enhancement
(106,374)	District Programs Certificated and Administrative 3% Salary Enhancement
69,821	Maintenance Contribution Decrease for WC and Salary Adjustments
88,210	Special Education Paraprofessional Contribution Decrease for Unfilled Positions
(28,219)	Special Education Preschool Contribution Increase for 3% Salary Enhancement
(318,825)	Special Education Contribution Increase for 3% Salary Enhancement
74,861	Special Education Salary Contribution Decrease for Miscellaneous Adjustments
(70,771)	Change in the 3%
<u>681,170</u>	

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
2013-14 SECOND INTERIM BUDGET  
JANUARY 31, 2014

ENROLLMENT AND STAFFING

	1st Month Enrollment	Teachers On Norm	Teachers Off Norm	Special Funding	Other	TOTAL
<b>Elementary</b>						
Acacia	395	17.00				17.00
Aspen	357	15.00				15.00
Banyan	451	19.00				19.00
Conejo	402	18.00				18.00
Cypress	379	16.00				16.00
EARTHs	541	22.00				22.00
Glenwood	370	16.00				16.00
Ladera	336	14.00				14.00
Lang Ranch	705	29.00				29.00
Madrona	505	21.00				21.00
Maple	310	13.00				13.00
Sycamore Canyon	893	37.00				37.00
Walnut	383	17.00				17.00
Weathersfield	418	18.00				18.00
Westlake	513	21.00				21.00
Westlake Hills	511	22.00				22.00
Wildwood	415	17.00				17.00
<b>Subtotal</b>	<b>7,884</b>	<b>332.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>332.00</b>
<b>Middle</b>						
Colina (6-8 )	1,010	34.90	1.20	1.00	0.40	37.50
Los Cerritos(6-8)	912	32.70	1.20	0.60	0.40	34.90
Redwood (6-8)	949	33.47	1.20	0.40	0.40	35.47
Sequoia (6-8)	1,085	37.20	1.20	1.00	0.60	40.00
Sycamore (6-8)	519	19.20	1.80	-	0.20	21.20
<b>Subtotal</b>	<b>4,475</b>	<b>157.47</b>	<b>6.60</b>	<b>3.00</b>	<b>2.00</b>	<b>169.07</b>
<b>High School</b>						
Newbury Park	2,476	86.40	0.60	0.70	1.40	89.10
Thousand Oaks	2,207	81.40	0.60	1.60	1.00	84.60
Westlake	2,380	82.40	0.20	0.20	1.60	84.40
Conejo Valley	136	9.40	2.80	-	0.40	12.60
Century	76	4.00	-	-	-	4.00
<b>Subtotal</b>	<b>7,275</b>	<b>263.60</b>	<b>4.20</b>	<b>2.50</b>	<b>4.40</b>	<b>274.70</b>
BTSA/PAR				3.00		3.00
Spec Ed, Ind Study	524	-	-	10.20	136.04	146.24
	524	-	-	10.20	136.04	146.24
<b>TOTAL</b>	<b>20,158</b>	<b>753.07</b>	<b>10.80</b>	<b>18.70</b>	<b>142.44</b>	<b>925.01</b>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
2013-14 SECOND INTERIM BUDGET  
JANUARY 31, 2014

EXHIBIT F  
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ENROLLMENT AND STAFFING

<u>Object</u>	<u>Certificated Positions</u>	<u>Regular</u>
1101	Teacher - On Norm	753.07
1101	Teacher - Off Norm	10.80
	Middle per School	
	.40 Extra Period	
	.80 Extra Period (Syc)	
	.20 Opportunity Project	
	.60 Ratio Project	
	1.00 Ratio Project (Syc)	
	High School per School	
	.20 Academic Decathlon	
	.40 ROP NPHS	
	.40 ROP TOHS	
	-0- ROP WHS	
	Conejo Valley High School	
	2.0 Opportunity Project	
	.20 Work Experience	
1101	Special Ed Pre-School/Infant	9.60
1101	Special Ed/MEDC Cat Fund	0.60
1101	EIA/ELG	3.60
1101	9th/10th English Class Size Reduction	4.00
1101	8th Grade Class Size Reduction	2.00
1101	CA Partnership Acad	0.30
1101	CA High School Exit Exam	0.60
1101	Entrepreneurial Program	0.40
1101	BTSA/PAR	3.00
1101	Teacher Special Ed	136.04
	Subtotal	<u>924.01</u>
1201	Librarians	3.00
1202	Counselors	25.50
1202	Counselors - Special Projects (MAA/BTM)	3.70
1203	Psychologists	17.30
1204	Nurses	4.60
	Subtotal	<u>54.10</u>
	Total	<u><u>978.11</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
2013-14 SECOND INTERIM BUDGET  
JANUARY 31, 2014

ENROLLMENT AND STAFFING

Object Code	Title	General Fund		Other Funds
		Regular	Special Projects	
1305	Principal	25.00		1.00
1306	Assistant Principal	13.00		
1306	Dean of Students	8.00		
1306	Dean of Attendance	1.50	1.50	
1303	Director, Elementary Education	0.55	0.25	0.20
1303	Director, Secondary Education	1.00		
1303	Director, Curriculum/Education Media	0.60	0.40	
1303	Director, Special Education	0.35	0.65	
1307	Energy Educator	1.00		
1308	Coordinator, Pupil Services		1.00	
1307	Coordinators	4.00		
1301	Superintendent	1.00		
1302	Assistant Superintendent, Personnel	1.00		
1302	Assistant Superintendent, Instruction	1.00		
1307	Administrator, Child Care			1.00
	Total	<u>58.00</u>	<u>3.80</u>	<u>2.20</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
2013-14 SECOND INTERIM BUDGET  
JANUARY 31, 2014

ENROLLMENT AND STAFFING

Object Code	Classified Positions Title	General Fund		Other Funds
		Regular	Special Projects	
2101	Paraprofessional Assistants	111.62	43.04	0.47
2101	Speech & Lang Pathologist Asst		0.75	
2103	School Occupational Therapist	3.15	1.05	
2201	Transportation Specialist	1.00		
2202	Instr. Media Technician	14.38		
2203	Health Clerk	14.32		0.25
2210	Licensed Vocational Nurse		1.34	
2211	Behavioral Health Technician		2.00	
2212	Behavior Intervention Specialist		1.00	
2303	Child Nutrition Production Manager			2.00
2401	Account Clerk		2.75	1.09
2401	Accounting Service Representative	1.00		
2401	Accounting Technician	0.95		0.05
2401	Admin. Assistant/Staff Assistant	4.75	0.25	1.00
2401	Adult School Program Specialist			0.40
2401	ASB/Bookkeeper	3.00		
2401	Benefits Technician			1.00
2401	Clerk	2.75		
2401	Clerk Typist	3.47		0.47
2401	College & Career Specialists	1.75		
2401	Credentials Technician	1.00		
2401	Curriculum & Assessment Tech	1.47	1.00	
2401	Database Administrator	1.00		
2401	Executive Administrative Assistant	1.00		
2401	Graphics Technician	1.00		
2401	High School Office Manager	5.00		1.00
2401	Human Resource Specialist/Tech	2.75		
2401	Human Resource Assistant	1.00		
2401	Intermediate Clerk Typist	15.38	2.87	1.00
2401	Internal Auditor	0.90		0.10
2401	Network Engineer	1.00		
2401	Payroll Clerk	1.00		1.00
2401	Planning Technician	0.70		0.30
2401	Purchasing Expeditor	0.75		0.25
2401	Purchasing Specialist	1.00		
2401	School Office Manager	21.00		
2401	Registrar	3.00		
2401	Secretary	16.00	1.00	1.00
2401	Senior Account Clerk	2.75		2.25
2401	Senior Accountant	0.44		0.56
2401	Senior Clerk Typist	11.59	0.90	1.50
2401	Senior Payroll Clerk	1.00		
2401	Sign Language Interpreter	1.50		
2401	Site Computer Technician	11.06		
2401	Special Ed Data Technician	1.00		
2401	Systems Administrator	1.00		
2401	Systems Analyst	3.00		
2401	Systems Engineer			1.00
2401	Digital Communication Specialist		0.50	
2401	Telephone Operator/Receptionist	4.00		
2401	Web Content Specialist	0.50		
2931	Child Care Leaders			22.06
2932	Child Care Assistants			21.50
	Subtotal	274.93	58.45	60.25

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
2013-14 SECOND INTERIM BUDGET  
JANUARY 31, 2014

ENROLLMENT AND STAFFING

Object Code	Classified Positions Title	General Fund		Other Funds
		Regular	Special Projects	
2205	A/V Maintenance Technician	2.00		
2208	Custodian	68.32	0.34	3.00
2223	Child Nutrition Delivery			3.50
2207	Grounds Equipment Operator	1.00		
2207	Grounds Sr. Equipment Operator	1.00		
2207	Groundskeeper	19.00		
2206	Heating & Vent. Mechanic	3.00		
2208	Lead Custodian	4.00		
2207	Lead Groundskeeper	2.00		
2205	Locksmith	1.00		
2205	Maintenance Carpenter	1.00		
2205	Maintenance Electrician	2.00		
2205	Maintenance Leadworker	2.00		
2205	Maintenance Painter	2.00		
2205	Maintenance Plumber	1.00		
2205	Maintenance Serv Ld/Dispatcher	1.00		
2205	Maintenance Worker II	11.00		
2206	Mechanic	2.00		
2205	Pest Rodent Control LW	1.00		
2205	Pool Operator	1.00		
2209	Shipping/Receiving Clerk	0.50		
2205	Sprinkler Repair Worker	3.00		
2209	Stock Clerk/Delivery Driver	2.00		
2209	Warehouse Leadworker	1.00		
	Subtotal	131.82	0.34	6.50
	Food Service Personnel			50.00
	Total	406.75	58.79	116.75

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
2013-14 SECOND INTERIM BUDGET  
JANUARY 31, 2014

ENROLLMENT AND STAFFING

<u>Classified Management/Supervisor Positions</u>		<u>General Fund</u>		<u>Other Funds</u>
<u>Object Code</u>	<u>Title</u>	<u>Regular</u>	<u>Special Project</u>	
2301	Asst Superintendent, Business	0.80		0.20
2302	Director of Classified Personnel	1.00		
2302	Director of Maintenance and Operation	1.00		
2302	Director of Planning and Construction	1.00		
2302	Director of Fiscal Services	1.00		
2302	Director of Technology Services	1.00		
2302	Director of Child Nutrition			1.00
2302	Director, NFL/NFF		1.00	
2303	Risk Manager			1.00
2303	Special Ed Instr Assistant Supervisor	2.00		
2303	Custodial Services Supervisor	1.00		
2303	Facility Supervisor, Grounds	1.00		
2303	Plant Supervisor	3.00		
2303	Asst Director, Child Nutrition			1.00
2303	Child Care Supervisor			2.00
2303	Fiscal Services Supervisor	1.00		
		<u>13.80</u>	<u>1.00</u>	<u>5.20</u>
<u>POSITION SUMMARY</u>				
	Certificated	974.41	3.70	
	Certificated Management	58.00	3.80	2.20
	Classified	406.75	58.79	116.75
	Classified Management/Supervisory	<u>13.80</u>	<u>1.00</u>	<u>5.20</u>
		<u>1,452.96</u>	<u>67.29</u>	<u>124.15</u>



CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
2013-14 SECOND INTERIM BUDGET  
JANUARY 31, 2014

EXHIBIT F  
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ENROLLMENT AND STAFFING

Positions Funded by Special Projects or Other Funds

Object Code	Title	Special Project	Other Funds
<b>Certificated/ Management Positions</b>			
1202	Counselors - MAA/BTM	3.70	
1305	Principal, Adult Education		1.00
1303	Director, Elementary	0.25	0.20
1303	Director, Curriculum	0.40	
1306	Dean of Attendance	1.50	
1307	Director, Special Education	0.65	
1307	Child Care Coordinator		1.00
1308	Coordinator, Pupil Services	1.00	
	<b>Subtotal</b>	<b>7.50</b>	<b>2.20</b>
<b>Classified Positions</b>			
2101	Paraprofessional Assistants	43.04	0.47
2101	Speech & Lang Pathologist Asst	0.75	
2103	School Occupational Therapist	1.05	
2203	Health Clerk		0.25
2210	Licensed Vocation Nurse	1.34	
2211	Behavioral Health Technician	2.00	
2212	Behavior Intervention Specialist	1.00	
2401	Account Clerk	2.75	1.09
2401	Accounting Technician		0.05
2401	Administrative Asst	0.25	1.00
2401	Adult School Program Specialist		0.40
2401	Benefits Technician		1.00
2932	Child Care Assistant		21.50
2931	Child Care Leader		22.06
2401	Clerk Typist		0.47
2401	Curriculum & Assessment Tech	1.00	
2401	Digital Communication Specialist	0.50	
2401	High School Office Mgr, Adult Education		1.00
2401	Int Clerk Typist, Adult Ed, Child Care	2.87	1.00
2401	Internal Auditor		0.10
2401	Payroll Clerk		1.00
2401	Planning Technician		0.30
2401	Purchasing Expeditor		0.25
2401	Secretary	1.00	1.00
2401	Senior Accountant		0.56
2401	Senior Clerk Typist, Adult Ed	0.90	1.50
2401	Sr Acct Clerk, Food Service, Child Care		2.25
2401	Systems Engineer		1.00
2208	Custodian, Adult Education	0.34	3.00
2223	Child Nutrition Delivery Worker		3.50
2221	Child Nutrition Service Employees		50.00
2303	Child Nutrition Production Manager		2.00
	<b>Subtotal</b>	<b>58.79</b>	<b>116.75</b>
<b>Classified Management/Supervisor</b>			
2301	Asst Superintendent, Business		0.20
2302	Director of Child Nutrition		1.00
2302	Director, NFL/NFF	1.00	
2303	Risk Manager		1.00
2303	Child Care Supervisors		2.00
2303	Asst Director, Child Nutrition		1.00
	<b>Subtotal</b>	<b>1.00</b>	<b>5.20</b>
	<b>Total Positions</b>	<b>67.29</b>	<b>124.15</b>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
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ADULT EDUCATION FUND

NET BEGINNING BALANCE JULY 1, 2013		761,994
Estimated Income		<u>4,418,531</u>
Total Estimated Income and Net Beginning Balance		5,180,525
Estimated Expenditures		<u>(4,797,136)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2014		<u><u>383,389</u></u> *
* Reserve for CSEA estimated salary increase \$13,347		

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2013		585,634
Add: Cash Receipts July 1, 2013 through January 31, 2014		
Accounts Receivable	33,736	
Due From Other Funds	350,074	
Income	<u>2,300,591</u>	<u>2,684,401</u>
TOTAL CASH AVAILABLE		3,270,035
Deduct: Expenditures July 1, 2013 through January 31, 2014		
Accounts Payable	383,116	
Due to Other Funds	181	
Deferred Income	0	
Expenditures	<u>2,436,102</u>	<u>(2,819,399)</u>
CASH IN COUNTY TREASURY - JANUARY 31, 2014		<u><u>450,636</u></u>

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 FINANCIAL STATEMENT  
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ADULT EDUCATION FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2013/14 ADOPTED BUDGET	2013/14 1ST INTERIM BUDGET	ACTUAL REVENUE 01/31/14	2013/14 PROJECTED ANNUAL
8091	Revenue Limit Transfer	0	1,545,159	772,580	1,545,159
8200	Federal Revenue	234,279	250,004	25,056	250,004
8590	Other State Revenue	1,545,864	0	0	2,028
8660	Interest	1,000	1,000	1,087	1,500
8671	Fees and Contracts	2,350,000	2,365,000	1,486,180	2,537,500
8699	Fees and Books	77,750	77,750	10,688	77,340
8919	Other Transfer - Gen Fund Incoming	5,000	5,000	5,000	5,000
		<u>4,213,893</u>	<u>4,243,913</u>	<u>2,300,591</u>	<u>4,418,531</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2013/14 ADOPTED BUDGET	2013/14 1ST INTERIM BUDGET	ACTUAL EXPENSE 01/31/14	2013/14 PROJECTED ANNUAL
1000	Certificated Salaries	1,298,516	1,298,516	674,894	1,364,136
2000	Classified Salaries	777,994	816,886	442,239	836,901
3000	Employee Benefits	346,008	352,237	191,665	359,689
4000	Books and Supplies	528,216	626,821	329,633	666,917
5000	Contracted Services	689,619	692,469	452,982	906,319
5750	Direct Support to General Fund	276,650	276,880	208,718	276,880
6000	Capital Outlay	250,000	250,000	0	205,000
7300	Indirect Support to Gen Fund	110,000	181,294	135,971	181,294
		<u>4,277,003</u>	<u>4,495,103</u>	<u>2,436,102</u>	<u>4,797,136</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
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BOND BUILDING FUND

NET BEGINNING BALANCE JULY 1, 2013		481,528
Estimated Income		<u>3,000</u>
Total Estimated Income and Net Beginning Balance		484,528
Estimated Expenditures		<u>(483,840)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2014		<u>688</u> *
*Reserve for CSEA estimated salary increase \$688		

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STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2013		536,020
Add: Cash Receipts July 1, 2013 through January 31, 2014		
Accounts Receivable	753	
Due from Other Funds	0	
Income	<u>753</u>	<u>1,506</u>
TOTAL CASH AVAILABLE		537,526
Deduct: Expenditures July 1, 2013 through January 31, 2014		
Accounts Payable	58,900	
Due to Other Funds	0	
Expenditures	<u>214,221</u>	<u>(273,121)</u>
CASH IN COUNTY TREASURY - JANUARY 31, 2014		<u>264,405</u>

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BOND BUILDING FUND

STATEMENT OF INCOME

SOURCE OF INCOME	DESCRIPTION	2013/14 ADOPTED BUDGET	2013/14 1ST INTERIM BUDGET	ACTUAL REVENUE 01/31/14	2013/14 PROJECTED BUDGET
8660	Interest	3,000	3,000	753	3,000
8699	Colina Parking Lot Project Donation	0	0	0	0
TOTALS		<u>3,000</u>	<u>3,000</u>	<u>753</u>	<u>3,000</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2013/14 ADOPTED BUDGET	2013/14 1ST INTERIM BUDGET	ACTUAL EXPENSE 01/31/14	2013/14 PROJECTED BUDGET
2000	Classified Salaries	136,794	48,650	22,850	42,896
3000	Benefits	37,192	16,560	7,940	15,495
4000	Supplies	50,000	52,393	3,883	52,393
5000	Contracted Services	339,509	318,855	178,548	372,056
6200	Building Improvement	0	500	1,000	1,000
6400	Capitalized Equipment	65,000	47,570	0	0
TOTALS		<u>628,495</u>	<u>484,528</u>	<u>214,221</u>	<u>483,840</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
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BOND BUILDING FUND

SITE	DESCRIPTION	2013/14 ADOPTED BUDGET	2013/14 1ST INTERIM BUDGET	ACTUAL EXPENSE 01/31/14	2013/14 PROJECTED BUDGET
DWS	CLASSIFIED SALARIES	136,794	48,650	22,850	42,896
DWS	BENEFITS	41,212	16,560	7,940	15,495
DWS	PROJECT MANAGEMENT	109,893	109,893	66,262	161,365
DWS	MISC SUPPLIES & SERVICES	0	29	2,133	2,133
DWS	DISTRICT WIDE DSA CLOSE OUT/CERTIF	19,714	19,714	4,334	19,714
DWS	DISTRICT WIDE PROJECTS	25,882	25,882	76	25,882
DWS	STRIPING	0	0	0	0
DWS	DISTRICT WIDE TREE REMOVAL	0	0	0	0
DWS	DISTRICT WIDE SAFETY	50,000	50,000	21,071	50,000
DWS	MASTER PLANNING	156,000	156,000	79,200	156,000
ASP	HVAC IN MPR	65,000	47,570	0	0
ASP	ASPHALT PLAYGROUND	0	0	0	0
BAN	LUNCH SHELTER	0	0	125	125
BAN	ASPHALT K PLAYGROUND	0	0	0	0
BAN	WINDOW/GATE MODIFICATION	0	0	0	0
CVHS	LEASE/REPLACE MODULARS	0	0	0	0
CYP	STRIPING	0	0	0	0
GLN	LEASED MODULARS	12,000	0	0	0
GLN	ASPHALT HB COURT CFSC	0	0	0	0
GLN	ASPHALT BB COURT CFSC	0	0	0	0
LAD	ASPHALT	0	0	0	0
LAD	WALL R/R	0	0	0	0
LANG	STRIPING	0	0	0	0
LANG	DOOR LOCKS	0	0	0	0
LCR	ROOF MAIN BUILDING	0	0	0	0
LCR	STRIPING	0	0	0	0
LCR	HVAC EMCS REPLACEMENT	0	10,230	10,230	10,230
LCR	IRRIGATION BOOSTER PUMP REPLACE	0	0	0	0
LCR	DOOR LOCKS	0	0	0	0
LCR	TRACK IMPROVEMENT	12,000	0	0	0
MDWS	STRIPING	0	0	0	0
MDWS	ASPHALT PARKING LOT FRONT CFSC	0	0	0	0
POAKS	ASPHALT	0	0	0	0
POAKS	BRIDGES RELOCATION TO PARK OAKS	0	0	0	0
SYC	STRIPING	0	0	0	0
SYC	BUILDING	0	0	0	0
TRIUNFO	TREE REMOVAL/ASPHALT REPAIR	0	0	0	0
UNV	SIGN, STORE FRONT DOOR	0	0	0	0
WAL	SPEC ED CHANGING ROOM CONVERSION	0	0	0	0
WAV	ASPHALT FRONT PARKING LOT	0	0	0	0
WAV	POST SECONDARY SPECIAL ED	0	0	0	0
WSTLKE	ASPHALT	0	0	0	0
WSTLKE	STRIPING	0	0	0	0
WHS	POOL SITE IMPROVEMENT	0	0	0	0
WHS	5 MODULAR LEASED CLASSROOMS	0	0	0	0
WWD	ASPHALT	0	0	0	0
	GRAND TOTAL	<u>628,495</u>	<u>484,528</u>	<u>214,221</u>	<u>483,840</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
 FINANCIAL STATEMENT  
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BOND REDEMPTION FUND

NET BEGINNING BALANCE JULY 1, 2013		9,390,852
Estimated Income		<u>8,318,399</u>
Total Estimated Income and Net Beginning Balance		17,709,251
Estimated Expenditures		<u>(8,827,750)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2014		<u><u>8,881,501</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2013		9,377,843
Add: Cash Receipts July 1, 2013 through January 31, 2014		
Accounts Receivable	10,294	
Income	<u>4,892,750</u>	<u>4,903,044</u>
TOTAL CASH AVAILABLE		14,280,887
Deduct: Expenditures July 1, 2013 through January 31, 2014		
Expenditures	<u>8,827,750</u>	<u>(8,827,750)</u>
CASH IN COUNTY TREASURY - JANUARY 31, 2014		<u><u>5,453,137</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
 FINANCIAL STATEMENT  
 2013/14 2ND INTERIM  
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BOND REDEMPTION FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2013/14 ADOPTED BUDGET	2013/14 1ST INTERIM BUDGET	ACTUAL REVENUE 01/31/14	2013/14 PROJECTED BUDGET
8571	Homeowner Exemption	74,349	65,801	32,828	65,801
8572	Other Taxes	0	0	1	0
8611	Secured Roll Voted Indebt	8,639,214	8,054,462	4,620,684	8,054,462
8612	Unsecured Roll Voted Indebt	176,182	176,136	180,528	176,136
8613	P/Y Tax Voted Indebt	0	0	8,608	0
8614	Supplemental Voted Indebt	0	0	43,087	0
8660	Interest	17,000	22,000	7,014	22,000
8699	Other Local Revenue	0	0	0	0
TOTALS		<u>8,906,745</u>	<u>8,318,399</u>	<u>4,892,750</u>	<u>8,318,399</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2013/14 ADOPTED BUDGET	2013/14 1ST INTERIM BUDGET	ACTUAL EXPENSE 01/31/14	2013/14 PROJECTED BUDGET
7433	Bond Redemption	5,395,011	5,395,011	5,395,011	5,395,011
7434	Bond Interest	3,432,739	3,432,739	3,432,739	3,432,739
TOTALS		<u>8,827,750</u>	<u>8,827,750</u>	<u>8,827,750</u>	<u>8,827,750</u>



CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
 FINANCIAL STATEMENT  
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CHILD CARE FUND

NET BEGINNING BALANCE - JULY 1, 2013		425,575
Estimated Income		<u>4,875,607</u>
Total Estimated Income and Net Beginning Balance		5,301,182
Estimated Expenditures		<u>(4,467,455)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2014		<u><u>833,727</u></u> *
* Reserve for CSEA estimated salary increase \$ 80,546		
* Reserve for Wildwood Portable \$120,000		

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2013		409,415
Add: Cash Receipts July 1, 2013 through January 31, 2014		
Accounts Receivable	236,130	
Due from Other Funds	3,091	
Prepaid Expenses	0	
Income	<u>2,635,275</u>	<u>2,874,496</u>
TOTAL CASH AVAILABLE		3,283,911
Deduct: Expenditures July 1, 2013 through January 31, 2014		
Accounts Payable	47,157	
Due To Other Funds	58	
Deferred Income	183,274	
Expenditures	<u>2,451,810</u>	<u>(2,682,299)</u>
CASH IN COUNTY TREASURY - JANUARY 31, 2014		<u><u>601,612</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
 FINANCIAL STATEMENT  
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CHILD CARE FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2013/14 ADOPTED BUDGET	2013/14 1ST INTERIM BUDGET	ACTUAL REVENUE 01/31/14	2013/14 PROJECTED BUDGET
8660	Interest	3,000	3,000	633	3,000
8673	Child Care Fees	4,149,124	4,250,618	2,161,910	4,250,618
8699	Reg Fees/Other Income	125,270	109,015	472,732	621,989
TOTALS		<u>4,277,394</u>	<u>4,362,633</u>	<u>2,635,275</u>	<u>4,875,607</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2013/14 ADOPTED BUDGET	2013/14 1ST INTERIM BUDGET	ACTUAL EXPENSE 01/31/14	2013/14 PROJECTED BUDGET
1000	Certificated Salaries	167,434	167,434	102,269	167,434
2000	Classified Salaries	2,175,827	2,034,918	1,327,198	2,307,572
3000	Employee Benefits	882,102	850,072	543,742	967,193
4000	Books and Supplies	178,418	178,418	103,519	197,634
4400	Equipment not Capitalized	10,000	10,000	580	21,000
5000	Contracted Services	174,820	314,820	156,069	382,662
5750	Interfund Facility Use	79,930	79,930	22,179	79,930
5900	Communications	11,000	16,000	3,077	19,000
6200	Building Improvements	0	0	0	10,000
7300	Direct & Indirect Costs to General Fund	273,038	289,766	193,177	315,030
TOTALS		<u>3,952,569</u>	<u>3,941,358</u>	<u>2,451,810</u>	<u>4,467,455</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
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CHILD NUTRITION FUND

NET BEGINNING BALANCE JULY 1, 2013		58,725
Stores	58,725	
Contingency	<u>0</u>	
	58,725	
Estimated Income		<u>4,442,177</u>
Total Estimated Income and Net Beginning Balance		4,500,902
Estimated Expenditures		<u>(4,379,638)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2014		<u><u>121,264</u></u>
*Reserve for CSEA estimated salary increase \$62,539		

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BREAKDOWN OF NET ENDING BALANCE

Stores		58,725
Contingency		<u>62,539</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2014		<u><u>121,264</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
CHILD NUTRITION FUND  
STATEMENT OF CASH BALANCE  
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CASH IN COUNTY TREASURY - JULY 1, 2013		859
Cash Collection Awaiting Deposit		132,859
Add: Cash Receipts July 1, 2013 through January 31, 2014		
Petty Cash	(8,610)	
Accounts Receivable	416,849	
Subsidy Awaiting Deposit	(193,994)	
Due from Other Funds	827	
Stores	13,083	
Income	<u>2,080,405</u>	<u>2,308,560</u>
TOTAL CASH AVAILABLE		2,442,278
Deduct: Expenditures July 1, 2013 through January 31, 2014		
Accounts Payable	172,330	
Due to Other Funds	2,059	
Expenditures	<u>2,185,615</u>	<u>(2,360,004)</u>
CASH IN COUNTY TREASURY - JANUARY 31, 2014		<u><u>82,274</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
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CHILD NUTRITION FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2013/14 ADOPTED BUDGET	2013/14 1ST INTERIM BUDGET	ACTUAL REVENUE 01/31/14	2013/14 PROJECTED BUDGET
8200	Federal Revenue	2,085,145	2,106,098	924,047	2,113,720
8225	Federal Snack Revenue	22,500	24,000	2,546	24,000
8500	State Revenue	160,000	170,000	75,189	170,000
8634	Cash Sales	2,056,898	2,176,063	1,077,242	2,114,498
8634	Deferred Pre-Paid Ticket Sales	(100,000)	(150,000)	0	(95,000)
8660	Interest	1,000	1,000	514	1,000
8699	Local	30,000	10,000	867	10,000
8919	Mandatory Transfer from G/F	0	121,935	0	103,959
TOTALS		<u>4,255,543</u>	<u>4,459,096</u>	<u>2,080,405</u>	<u>4,442,177</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2013/14 ADOPTED BUDGET	2013/14 1ST INTERIM BUDGET	ACTUAL EXPENSE 01/31/14	2013/14 PROJECTED BUDGET
2000	Classified Salaries	1,953,972	1,924,443	1,006,978	1,863,968
3000	Employee Benefits	554,270	549,309	306,108	549,147
4000	Supplies	130,000	176,164	74,688	162,621
4400	Equipment not Capitalized	25,000	25,000	0	25,000
4700	Food	1,600,000	1,605,180	703,382	1,599,902
5000	Contracted Services	125,000	175,000	92,439	175,000
5900	Communications	6,000	4,000	2,021	4,000
TOTALS		<u>4,394,242</u>	<u>4,459,096</u>	<u>2,185,615</u>	<u>4,379,638</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
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DEVELOPER DONATION FUND #2

NET BEGINNING BALANCE JULY 1, 2013	262,101
Estimated Income	<u>1,001,200</u>
TOTAL ESTIMATED INCOME and NET BEGINNING BALANCE	1,263,301
Estimated Expenditures	<u>(393,884)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2014	<u><u>869,417</u></u> *
*Reserve for CSEA estimated salary increase \$746	

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STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2013	261,836
Add: Cash Receipts July 1, 2013 through January 31, 2014	
Accounts Receivable	309
Due from Other Funds	0
Income	<u>502,183</u>
TOTAL CASH AVAILABLE	<u>502,492</u>
Deduct: Expenditures July 1, 2013 through January 31, 2014	
Accounts Payable	0
Due to Other Funds	0
Expenditures	<u>164,237</u>
CASH IN COUNTY TREASURY - JANUARY 31, 2014	<u><u>(164,237)</u></u>
	<u><u>600,091</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
 FINANCIAL STATEMENT  
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DEVELOPER DONATION FUND #2

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2013/14 ADOPTED BUDGET	2013/14 1ST INTERIM BUDGET	ACTUAL REVENUE 01/31/2014	2013/14 PROJECTED BUDGET
8660	Interest	1,200	1,200	762	1,200
8681	Developer Donation Fees	300,000	700,000	501,421	1,000,000
TOTALS		<u>301,200</u>	<u>701,200</u>	<u>502,183</u>	<u>1,001,200</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2013/14 ADOPTED BUDGET	2013/14 1ST INTERIM BUDGET	ACTUAL EXPENSE 01/31/2014	2013/14 PROJECTED BUDGET
2000	Classified Salaries	15,017	39,427	23,978	40,311
3000	Employee Benefits	6,608	14,648	8,553	14,789
5000	Contracted Services	0	116,602	131,706	338,784
7439	Other Debt Service Pymts	0	0	0	0
TOTALS		<u>21,625</u>	<u>170,677</u>	<u>164,237</u>	<u>393,884</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
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DEVELOPER DONATION FUND #2

SITE	DESCRIPTION	2013/14 ADOPTED BUDGET	2013/14 1ST INTERIM BUDGET	ACTUAL EXPENSE 01/31/14	2013/14 PROJECTED BUDGET
DWS	CLASSIFIED SALARIES	15,017	39,427	23,978	40,311
DWS	BENEFITS	6,608	14,648	8,553	14,789
DWS	DISTRICT WIDE DSA CLOSE OUT/CERTIF	0	50,000	24,877	50,000
DWS	WATER CONSERVATION LANDSCAPING	0	0	895	150,000
ASP	ASPHALT	0	15,076	16,307	16,307
BAN	MODULARS	0	1,798	1,798	1,798
GLN	MODULAR LEASE	0	12,840	7,490	12,840
MPL	FLOOR R/R	0	0	0	4,000
POAKS	CENTRAL KITCHEN FLOOR REPAIR	0	11,888	11,888	11,888
SYC	FLOOR R/R	0	0	0	2,000
SYC	TRACK	0	0	0	15,000
TRIUNFO	PLUMBING R/R	0	0	0	6,500
WFD	PAVING	0	0	10,150	10,150
WAV	ASPHALT	0	25,000	58,301	58,301
	TOTAL	<u>21,625</u>	<u>170,677</u>	<u>164,237</u>	<u>393,884</u>



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HEALTH & WELFARE FUND

BEGINNING BALANCE JULY 1, 2013		(5,343,911)
Reserve for Claims		<u>2,046,389</u>
NET BEGINNING BALANCE JULY 1, 2013		<u>(3,297,522)</u>
 Estimated Income		 <u>23,635,679</u>
Total Estimated Income and Net Beginning Balance		20,338,157
 Estimated Expenditures		 <u>(23,191,727)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2014		<u>(2,853,570) *</u>
 Reserve for Claims*	(2,046,389)	
Net Balance - June 30, 2014	<u>(2,853,570)</u>	
Net Ending Balance Including Reserve	<u>(4,899,959)</u>	
 Reserves for Certificated Benefit Enhancement*	602,175	

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2013		2,572,822
Add: Cash Receipts July 1, 2013 through January 31, 2014		
Accounts Receivable	197,904	
Due From Other Funds	3,213	
Income	<u>12,794,496</u>	<u>12,995,613</u>
TOTAL CASH AVAILABLE		15,568,435
 Deduct: Expenditures July 1, 2013 through January 31, 2014		
Accounts Payable	45,483	
Due to Other Funds	(999,989)	
Expenditures	<u>13,796,967</u>	<u>(12,842,461)</u>
CASH IN COUNTY TREASURY - JANUARY 31, 2014		<u>2,725,974</u>

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HEALTH & WELFARE FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2013/14 ADOPTED BUDGET	2013/14 1ST INTERIM BUDGET	ACTUAL REVENUE 01/31/14	2013/14 PROJECTED BUDGET
8660	Interest	4,800	4,800	2,617	4,800
8674	Contracted Services from Other Funds	20,687,914	20,586,470	11,382,396	20,463,221
8699	Other Revenue	3,615,420	2,971,320	1,213,145	2,971,320
8919	Other Transfer In - Gen Fd	0	196,338	196,338	196,338
TOTALS		<u>24,308,134</u>	<u>23,758,928</u>	<u>12,794,496</u>	<u>23,635,679</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2013/14 ADOPTED BUDGET	2013/14 1ST INTERIM BUDGET	ACTUAL EXPENSE 01/31/14	2013/14 PROJECTED BUDGET
2000	Classified Salaries	136,353	127,652	75,363	130,314
3000	Employee Benefits	57,417	50,770	30,284	53,032
4000	Supplies	15,000	14,200	3,089	12,200
5000	Other Services	100,400	101,200	48,275	101,250
5815	Paid Fees	11,454,960	11,383,056	6,579,717	11,383,056
5880	Paid Claims	12,048,086	11,611,795	7,060,239	11,511,795
5900	Communications	80	80	0	80
TOTAL		<u>23,812,296</u>	<u>23,288,753</u>	<u>13,796,967</u>	<u>23,191,727</u>

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PRIVATE PURPOSE TRUST FUND

NET BEGINNING BALANCE JULY 1, 2013		801
Estimated Income		<u>56,093</u>
Total Estimated Income and Net Beginning Balance		56,894
Estimated Expenditures		<u>(56,229)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2014		<u><u>665</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2013		53,666
Add: Cash Receipts July 1, 2013 through January 31, 2014		
Accounts Receivable	75	
Income	<u>55,990</u>	<u>56,065</u>
TOTAL CASH AVAILABLE		109,731
Deduct: Expenditures July 1, 2013 through January 31, 2014		
Accounts Payable	50	
Deferred Revenue	52,905	
Expenditures	<u>2,000</u>	<u>(54,955)</u>
CASH IN COUNTY TREASURY - JANUARY 31, 2014		<u><u>54,776</u></u>

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PRIVATE PURPOSE TRUST FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2013/14 ADOPTED BUDGET	2013/14 1ST INTERIM BUDGET	ACTUAL REVENUE 01/31/14	2013/14 PROJECTED BUDGET
8660	Interest	200	200	98	200
8699	Other Income	0	54,326	55,892	55,893
TOTALS		<u>200</u>	<u>54,526</u>	<u>55,990</u>	<u>56,093</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2013/14 ADOPTED BUDGET	2013/14 1ST INTERIM BUDGET	ACTUAL EXPENSE 01/31/14	2013/14 PROJECTED BUDGET
7299	Other Transfers Out	0	54,662	2,000	56,229
TOTALS		<u>0</u>	<u>54,662</u>	<u>2,000</u>	<u>56,229</u>

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SURPLUS PROPERTY FUND

NET BEGINNING BALANCE JULY 1, 2013	927,915
Estimated Income	<u>3,137,000</u>
Total Estimated Income and Net Beginning Balance	4,064,915
Estimated Expenditures	<u>(355,000)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2014	<u><u>3,709,915</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2013	945,905
Add: Cash Receipts July 1, 2013 through January 31, 2014	
Accounts Receivable	1,389
Cash with a Fiscal Agent/Trust	(40,000)
Income	<u>41,655</u>
	<u>3,044</u>
TOTAL CASH AVAILABLE	948,949
Deduct: Expenditures July 1, 2013 through January 31, 2014	
Accounts Payable	19,731
Due to Other Funds	0
Expenditures	<u>89,520</u>
	<u>(109,251)</u>
CASH IN COUNTY TREASURY - JANUARY 31, 2014	<u><u>839,698</u></u>

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SURPLUS PROPERTY FUND

STATEMENT OF INCOME

SOURCE OF INCOME	DESCRIPTION	2013/14 ADOPTED BUDGET	2013/14 1ST INTERIM BUDGET	ACTUAL REVENUE 01/31/2014	2013/14 PROJECTED BUDGET
8660	Interest	7,000	7,000	1,655	7,000
8953	Sale of Land	0	3,130,000	40,000	3,130,000
TOTALS		<u>7,000</u>	<u>3,137,000</u>	<u>41,655</u>	<u>3,137,000</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2013/14 ADOPTED BUDGET	2013/14 1ST INTERIM BUDGET	ACTUAL EXPENSE 01/31/2014	2013/14 PROJECTED BUDGET
5810	Contracted Services	0	230,000	32,853	230,000
5810	Other Serv - Bond Study	30,000	55,000	25,039	75,000
5850	Contracted Serv - Legal	50,000	50,000	31,628	50,000
TOTALS		<u>80,000</u>	<u>335,000</u>	<u>89,520</u>	<u>355,000</u>

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TOPASS FUND

NET BEGINNING BALANCE JULY 1, 2013	6,422,847
Estimated Income	<u>873,221</u>
Total Estimated Income and Net Beginning Balance	7,296,068
Estimated Expenditures	<u>(2,409,415)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2014	<u>4,886,653</u> *
*Reserve for CSEA estimated salary increase \$688	
*Reserve for NPHS Stadium \$750,000	
*Reserve for WHS Stadium \$675,000	

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2013	6,134,374
Add: Cash Receipts July 1, 2013 through January 31, 2014	
Accounts Receivable	8,749
Due from Other Funds	457,028
Income	<u>602,478</u>
TOTAL CASH AVAILABLE	<u>7,202,629</u>
Deduct: Expenditures July 1, 2013 through January 31, 2014	
Accounts Payable	175,951
Due to Other Funds	365
Expenditures	<u>1,667,202</u>
CASH IN COUNTY TREASURY - JANUARY 31, 2014	<u>5,359,111</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
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TOPASS FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2013/14 ADOPTED BUDGET	2013/14 1ST INTERIM BUDGET	ACTUAL REVENUE 01/31/2014	2013/14 PROJECTED BUDGET
8625	Passthrough Payments	857,221	857,221	592,180	857,221
8660	Interest - Fund	16,000	16,000	10,298	16,000
8699	NP #5 Passthrough City	0	0	0	0
8699	TO #2 Passthrough City	0	0	0	0
TOTALS		<u>873,221</u>	<u>873,221</u>	<u>602,478</u>	<u>873,221</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2013/14 ADOPTED BUDGET	2013/14 1ST INTERIM BUDGET	ACTUAL EXPENSE 01/31/2014	2013/14 PROJECTED BUDGET
2000	Classified Salaries	19,626	38,584	22,850	39,468
3000	Employee Benefits	8,202	14,033	7,940	14,174
4000	Materials/Supplies	100,000	134,304	63,245	254,470
5000	Contracted Services	1,869,584	2,079,163	1,573,167	2,101,303
6000	Capital Outlay	270,040	0	0	0
TOTALS		<u>2,267,452</u>	<u>2,266,084</u>	<u>1,667,202</u>	<u>2,409,415</u>



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TOPASS FUND

SITE	DESCRIPTION	2013/14 ADOPTED EXPENSE	2013/14 1ST INTERIM BUDGET	ACTUAL EXPENSE 01/31/2014	2013/14 PROJECTED BUDGET
	Admin Salaries	19,626	38,584	22,850	39,468
	Admin Benefits	8,202	14,033	7,940	14,174
GRDS	Approved Sites Ground Supplies	50,000	50,000	0	100,000
MAINT	Approved Sites Maintenance Supplies	50,000	50,000	0	100,000
DWS	Asphalt Striping	6,935	6,935	0	6,935
ACA	Campus Wide Asphalt	12,000	14,084	17,726	17,726
ACA	Parking Lot Asphalt	0	609	609	609
ASP	SBAC Lab	0	0	0	31,950
COL	Site Evaluation for Future Wireless Project	125,000	125,000	79,315	79,315
COL	Campus Wide Asphalt	12,000	11,730	11,730	11,730
COL	Elevator Repair/Replacement	0	0	0	30,000
COL	SBAC Lab	0	0	0	31,950
CON	Wireless Project	3,000	3,000	(839)	3,000
CVH	Feasibility Study	199,463	199,463	0	0
CVH	Modulars Lease	18,720	18,720	10,920	18,720
CVHS	Study, Design, Bid & Mobilization	0	0	138	138
CYP	SBAC Lab	0	0	0	31,950
LCR	SBAC Lab	0	0	0	31,950
MAD	Campus Wide Asphalt	12,500	32,810	26,927	26,927
MAP	SBAC Lab	0	0	0	31,950
NPH	Modular Buildings (2)	6,000	6,000	4,007	6,000
NPH	Admin Flooring/Asbestos Abatement	30,000	32,023	34,163	34,163
NPH	Boiler Repair/Replacement	19,366	40,600	44,800	44,800
NPH	Campus Wide Asphalt	57,600	9,500	9,505	9,505
NPH	Gym Roof Repair/Replacement	0	0	14,249	14,249
NPH	Pool Repair/Replacement	0	0	0	33,000
NPH	Fencing	0	0	0	50,000
RED	Site Evaluation for Future Wireless Project	125,000	125,000	104,358	104,358
RED	Campus Wide Asphalt	12,000	14,875	15,271	15,271
RED	Fencing	0	0	0	45,000
RED	SBAC Lab	0	0	0	31,950
SEQ	Flooring Replacement	0	1,202	1,202	1,202
SEQ	Site Evaluation for Future Wireless Project	125,000	125,000	78,844	78,844
SEQ	Asphalt	0	3,450	3,450	3,450
SEQ	Fencing	0	0	0	60,000
SEQ	SBAC Lab	0	0	0	31,950
TOH	Turf Repair/Replacement	600,000	600,000	575,691	575,691
TOH	Gym Roof Replacement	425,000	400,000	387,940	387,940
TOH	Irrigation Controller	30,000	1,926	22,093	22,093
TOHS	Courts Repair/Replacement	0	0	0	7,500
WAL	Concrete Repair	0	7,825	7,825	7,825
WAL	Playground Asphalt Striping	0	1,576	1,576	1,576
WFD	SBAC Lab	0	0	0	31,950
WHL	Striping	0	1,438	1,438	1,438
WHS	Technology Wiring	0	0	0	9,814
WHS	Leap Classroom Reconfiguration	50,000	50,000	29,693	29,693
WHS	Portable Lease	270,040	270,040	143,119	151,000
WHS	Stadium Electrical Upgrade	0	10,661	10,661	10,661
	TOTAL	2,267,452	2,266,084	1,667,202	2,409,415

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WORKER COMPENSATION FUND

BEGINNING BALANCE JULY 1, 2013		(1,573,175)
Reserve for Claims		<u>5,656,397</u>
NET BEGINNING BALANCE JULY 1, 2013		<u>4,083,222</u>
 Estimated Income		 <u>2,211,443</u>
Total Estimated Income and Net Beginning Balance		6,294,665
 Estimated Expenditures		 <u>(1,725,762)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2014		<u>4,568,903</u> *
 Reserve for Claims*	(5,656,397)	
Estimated Ending Balance - June 30, 2014	<u>4,568,903</u>	
Net Estimated Ending Balance Including Reserve	<u>(1,087,494)</u>	

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2013		1,409,885
Add: Cash Receipts July 1, 2013 through January 31, 2014		
Accounts Receivable	1,671	
Due From Other Funds	16,216	
Income	<u>1,239,949</u>	<u>1,257,836</u>
TOTAL CASH AVAILABLE		2,667,721
 Deduct: Expenditures July 1, 2013 through January 31, 2014		
Accounts Payable	59,123	
Due to Other Funds	170,647	
Expenditures	<u>974,626</u>	<u>(1,204,396)</u>
CASH IN COUNTY TREASURY - JANUARY 31, 2014		<u>1,463,325</u>

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WORKER COMPENSATION FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2013/14 ADOPTED BUDGET	2013/14 1ST INTERIM BUDGET	ACTUAL REVENUE 01/31/14	2013/14 PROJECTED BUDGET
8660	Interest	5,000	5,000	2,254	5,000
8674	Contracted Svcs from Gen Fund & Oth Funds	2,035,548	2,095,556	1,237,695	2,203,443
8699	Other Local Income	3,000	3,000	0	3,000
TOTALS		<u>2,043,548</u>	<u>2,103,556</u>	<u>1,239,949</u>	<u>2,211,443</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2013/14 ADOPTED BUDGET	2013/14 1ST INTERIM BUDGET	ACTUAL EXPENSE 01/31/14	2013/14 PROJECTED BUDGET
2000	Classified Salaries	72,916	73,565	44,904	74,960
3000	Employee Benefits	37,067	35,904	20,875	36,019
4000	Supplies	500	500	67	350
5200	Mileage/Conf/Dues	4,370	4,370	2,345	4,320
5450	Insurance	155,000	155,000	163,413	163,413
5800	Other Services	47,000	47,000	30,344	46,500
5815	Fees	200,000	200,000	148,336	200,000
5880	Paid Claims	1,300,000	1,300,000	564,342	1,200,000
5920		200	200	0	200
TOTALS		<u>1,817,053</u>	<u>1,816,539</u>	<u>974,626</u>	<u>1,725,762</u>