

# **CONEJO VALLEY UNIFIED SCHOOL DISTRICT**



## **2013 - 2014 UNAUDITED ACTUAL FINANCIAL STATEMENTS**

**PRESENTED TO THE BOARD OF EDUCATION  
AT THE BOARD MEETING OF SEPTEMBER 16, 2014**

# 2013-14 Unaudited Actuals Financial Statement

<b>General Fund Financial Statement</b> .....	<b>1</b>
Statement of Cash Balance .....	2
Summary of Income .....	3
Summary of Expense .....	7
<b>Unrestricted Funds Financial Statement</b> .....	<b>9</b>
Summary of Income .....	10
Summary of Expense .....	13
<b>Restricted Funds Financial Statement</b> .....	<b>14</b>
Summary of Income .....	15
Summary of Expense .....	17
<b>Exhibits</b> .....	<b>19-31</b>
Exhibit A: Local Control Funding Formula.....	19
Exhibit B: Lottery Account Summary.....	20
Exhibit C: Employee Benefits .....	21
Exhibit D: Utility Account .....	22
Exhibit E: Reserve Ending Fund Balance.....	23
Exhibit F: Enrollment and Staffing.....	24
Exhibit G: EPA Spending Plan .....	31
<b>Funds</b> .....	<b>32-58</b>
Adult Education Fund .....	32
Bond Building Fund .....	34
Bond Redemption Fund .....	37
Child Care Fund .....	39
Child Nutrition Fund.....	41
Developer Donation Fund #2.....	44
Health & Welfare Fund .....	47
Private Purpose Trust Fund .....	49
Surplus Property Fund .....	51
TOPASS Fund.....	53
Worker Compensation Fund .....	57

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
 GENERAL FUND  
 2013-14 YEAR-END FINANCIAL STATEMENT  
 JUNE 30, 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>
Incomes	<u>162,223,773</u>
Total Income and Beginning Balance	174,467,083
Expenditures	<u>164,115,884</u>
ENDING BALANCE - JUNE 30, 2014	<u><u>10,351,199</u></u>

BREAKDOWN OF NET ENDING BALANCE

Stores	179,418
Revolving Cash	43,616
Reserve for Program Carryovers	4,457,909
School Carryovers	511,203
Pre-Paid Expenditures (Textbooks)	199,894
3% Reserve for Contingency	4,923,477
Reserve for 2014-15 Budget Development	<u>35,682</u>
ENDING BALANCE - JUNE 30, 2014	<u><u>10,351,199</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
STATEMENT OF CASH BALANCE  
2013-14 YEAR-END FINANCIAL STATEMENT  
JUNE 30, 2014

	CASH IN COUNTY TREASURY - JULY 1, 2013	3,454,634
Add:	Cash Receipts July 1, 2013 to June 30, 2014	
	Accounts Receivable	4,602,666
	Cash in Bank	(316)
	Due from Other Funds	1,231,476
	Income	162,223,773
	Stores	(23,437)
	Prepaid Expenditures	<u>102,074</u>
		<u>168,136,236</u>
	 TOTAL CASH AVAILABLE	 171,590,870
Deduct:	Expenditures July 1, 2013 through June 30, 2014	
	Accounts Payable	1,326,162
	Expenditures	164,115,884
	Due to Other Funds	745,364
	Deferred Revenue	3,432
	Good Faith Tran Loan	<u>2,277,000</u>
		<u>168,467,842</u>
	 CASH IN COUNTY TREASURY - JUNE 30, 2014	 <u><u>3,123,028</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
SUMMARY OF INCOME  
JUNE 30, 2014

MAJOR	DESCRIPTION	2013/14 ADOPTED REVENUE	2013/14 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/14	2013/14 ANNUAL BUDGET
<b>LOCAL CONTROL FUNDING</b>					
8011	State Aid - LCFF	12,450,690	16,536,254	10,033,187	10,033,187
8011	State Aid - LCFF Growth	5,006,577	0	0	0
8011	State Aid - LCFF At Risk Counseling	0	618,966	618,966	618,966
8011	State Aid - LCFF Gate	0	159,472	159,472	159,472
8011	State Aid - LCFF SIP	0	1,201,848	1,201,848	1,201,848
8011	State Aid - LCFF EIA/ESL	0	1,271,947	1,271,947	1,271,947
8011	State Aid - LCFF Pupil Transportation	0	178,517	178,517	178,517
8011	State Aid - LCFF Pupil Transportation Spec Ed	0	611,400	611,400	611,400
8011	State Aid - LCFF 10th Grade CSR	0	207,958	207,958	207,958
8011	State Aid - LCFF 9th Grade CSR	0	613,958	613,958	613,958
8011	State Aid - LCFF Arts and Music Grant	0	297,104	297,104	297,104
8011	State Aid - LCFF Advanced Placement	0	3,558	3,558	3,558
8011	State Aid - LCFF Comm English Tutoring	0	57,923	57,923	57,923
8011	State Aid - LCFF Continuation HS Block Grant	0	102,668	102,668	102,668
8011	State Aid - LCFF 10th Grade Counseling	0	72,360	72,360	72,360
8011	State Aid - LCFF K-3 CSR	0	4,707,045	4,707,045	4,707,045
8011	State Aid - LCFF Deferred Maintenance	0	801,214	801,214	801,214
8011	State Aid - LCFF Oral Health Assessment	0	9,845	9,845	9,845
8011	State Aid - LCFF Hourly Supplemental Program	0	727,007	727,007	727,007
8011	State Aid - LCFF HS Exit Exam	0	86,958	86,958	86,958
8011	State Aid - LCFF Instructional Materials	0	1,168,825	1,168,825	1,168,825
8011	State Aid - LCFF Math and Reading Develop	0	148,305	148,305	148,305
8011	State Aid - LCFF BTS/PAR	0	275,235	275,235	275,235
8011	State Aid - LCFF Safe Schools	0	293,958	293,958	293,958
8011	State Aid - LCFF Adult Education	0	2,345,159	2,345,159	2,345,159
8011	State Aid - LCFF Staff Development	0	871,641	871,641	871,641
8011	State Aid - LCFF TARGET Instru Block Grant	0	1,259,001	1,259,001	1,259,001
8011	State Aid - LCFF International Bacc	0	20,820	20,820	20,820
8012	Education Protection Account	17,452,490	18,914,990	22,241,874	22,241,874
8019	Education Protection Account Prior Year	0	0	140,066	0
8019	State Aid Revenue Limit Prior Year	(47,838)	(47,838)	(187,904)	(47,838)
8021	Tax Relief Subventions	754,768	741,561	763,532	763,532
8029	Other Subventions	0	14	15	15
8041	Secured Roll Taxes	76,325,843	78,615,588	78,886,629	78,886,629
8042	Unsecured Roll Taxes	2,364,199	2,775,260	2,445,552	2,445,552
8043	Prior Years' Taxes	232,964	186,371	197,001	197,001
8044	Supplemental Taxes	455,407	506,820	672,493	672,493
8045	Education Revenue Aug Fund	(5,157,087)	(6,201,515)	(6,201,770)	(6,201,770)
8047	Community Redevelopment Funds	1,904,403	1,107,301	4,638,131	4,638,131
8081	Royalties and Bonuses	476	188	194	192
8089	Non Revenue Limit Adjustment	(238)	(94)	(96)	(96)
8091	Adult Ed Revenue Limit Transfer	0	(1,545,159)	(1,545,159)	(1,545,159)
8096	Charter School Property Taxes In-Lieu	(2,600,719)	(2,708,473)	(2,891,387)	(2,891,387)
8096	Charter School Property Taxes In-Lieu Prior Yr	0	0	(28,829)	(28,829)
	<b>TOTAL REVENUE</b>	<b>109,141,935</b>	<b>126,993,960</b>	<b>127,276,221</b>	<b>127,276,219</b>
8092	PERS Reduction Adjustment	182,625	0	0	0
	<b>TOTAL LOCAL CONTROL FUNDING:</b>	<b>109,324,560</b>	<b>126,993,960</b>	<b>127,276,221</b>	<b>127,276,219</b>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
SUMMARY OF INCOME  
JUNE 30, 2014

MAJOR	DESCRIPTION	2013/14 ADOPTED REVENUE	2013/14 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/14	2013/14 ANNUAL BUDGET
<b>FEDERAL</b>					
8181	Special Ed PL94-142	3,254,443	3,254,443	3,211,268	3,211,268
8182	Special Ed Preschool	221,583	221,583	189,273	189,273
8290	Advanced Placement	0	15,586	15,586	15,586
8290	IASA Title I	1,429,785	1,708,603	1,384,213	1,708,603
8290	Title 1 Corrective Action	0	101,087	101,087	101,087
8290	Title IIA	442,129	697,343	589,668	700,929
8290	Title III Part A (LEP)	219,835	230,452	180,100	247,665
8290	Title III-Immigration Education Program	35,400	20,138	18,047	20,138
8290	Carl Perkins - Vocational Education	96,578	96,780	96,780	96,780
	<b>TOTAL FEDERAL REVENUE</b>	<b>5,699,753</b>	<b>6,346,015</b>	<b>5,786,022</b>	<b>6,291,329</b>
<b>STATE</b>					
8311	Economic Impact Aid	1,264,787	0	0	0
8311	Special Ed Infant	184,983	184,983	187,842	187,842
8311	Special Ed Transportation	611,400	0	0	0
8311	Transportation	178,517	0	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	3,387,313	3,387,313
8560	Lottery Prior Year	0	179,316	179,316	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	3,558
8590	After School Education-Conejo	112,050	112,275	112,275	112,275
8590	After School Education-Glenwood	112,050	112,275	112,725	112,725
8590	California Clean Energy Jobs	0	851,895	255,569	851,895
8590	County SELPA Mental Health ISES	550,000	725,427	720,941	725,427
8590	Special Ed Student Workability	121,166	121,166	121,166	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	Assessment High School Exam	0	0	0	7,369
8590	Flexibility - BTSA PAR Mentor	275,235	0	0	0
8590	California English Language	0	11,783	11,730	12,163
8590	California Partnership	0	258,963	181,313	259,073
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	330,774	343,919
8590	Medi Cal Administrative	403,092	343,346	(46,468)	(46,468)
8590	Flexibility - Oral Health Assessment	9,845	0	0	0
8590	Pupil Testing Incentive	59,410	165,991	90,406	146,755
8590	Flexibility - At Risk Counseling	618,966	0	0	0
8590	Flexibility - School Safety Funds	293,958	0	0	0
8590	Global Entrepreneurship Program	0	20,266	3,533	20,266

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
SUMMARY OF INCOME  
JUNE 30, 2014

MAJOR	DESCRIPTION	2013/14 ADOPTED REVENUE	2013/14 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/14	2013/14 ANNUAL BUDGET
8590	Flexibility Global Entrepreneurship Program	100,244	0	0	0
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	0	37,124
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	597,464	350,000
8590	One-Time State Preschool	0	0	4,619	4,619
8590	Tobacco Use Prevention	0	516,100	116,380	516,100
	TOTAL STATE REVENUE	26,390,815	12,710,550	11,373,733	12,335,714
LOCAL					
8631	Sale of Equipment & Supplies	3,000	1,000	0	1,000
8650	Rentals & Leases - Civic Center	597,767	653,628	685,282	597,767
8650	Rentals & Leases - MATES	71,535	71,535	71,883	71,535
8650	Rentals & Leases - BRIDGES	128,253	125,834	138,702	125,834
8650	Rentals & Leases - Sites	19,792	19,792	138,756	158,301
8660	Interest	350,000	300,000	141,711	300,000
8677	Interagency Revenues Miscellaneous	125,746	124,041	244,220	132,214
8689	Transportation Fees	55,000	55,000	58,898	58,898
8689	Other Fees (Ath, Co-Curr & Band)	400,000	504,352	421,630	506,908
8691	Non-Rev Limit 50% Reduction	238	94	96	96
8699	Other Local Income	60,000	259,191	347,697	388,594
8699	Advanced Placement Testing	429,707	429,707	420,591	461,416
8699	California American Landscape Grant	0	8,983	5,744	8,983
8699	City of Thousand Oaks Recycle Grant	0	18,271	34,395	36,280
8699	Conejo Sch Foundation Teacher on Assignment	0	8,126	8,126	8,126
8699	Connect-Ed	19,000	26,000	27,000	26,000
8699	Lang Ranch Wrangler Program	0	18,078	15,984	20,470
8699	Sycamore Canyon Chorus	0	16,135	17,547	18,351
8699	Conejo School's Foundation	0	5,073	3,332	5,323
8699	Conejo School's Found-Anonymous Donation	0	32,645	34,588	45,545
8699	Donations/Field Trips	0	1,181,782	3,374,462	3,359,342
8699	E-Rate Income	200,000	150,000	110,294	150,000
8699	Foreign Student Tuition	0	31,950	0	31,950
8699	Community Enhancement	0	11,318	8,110	24,818
8699	Neighborhood City Pay	465,058	453,106	451,442	451,442
8699	Neighborhood City State	498,136	0	0	0
8699	Neighborhood for Learning-Fees	90,000	222,066	120,380	229,689
8699	Neighborhood for Learning	664,255	664,255	664,255	664,255
8699	Outdoor Education	298,213	311,825	278,351	311,825
8699	PreSat Testing	50,000	95,173	38,014	85,244
8699	Safety Funds from JPA	103,246	71,653	37,542	71,653
8699	Sage Grant	40,000	53,348	40,836	53,348
8699	Saturday Enrichment	0	19,870	0	19,870
8699	Staff Supplemental - Madrona	0	15,065	7,340	15,065
8699	TOHS Track Renovation	0	20,362	18,333	20,362
8699	Wildwood Awards	0	13,179	107	19,595
8699	Book Fair	0	12,289	16,723	32,446
8699	Park Oaks Outreach Program	0	29,454	19,097	33,429
8699	University Preschool	52,000	112,907	2,908	112,907
8699	Way to Grow	0	5,150	1,670	6,240
	TOTAL LOCAL FUNDS	4,720,946	6,152,237	8,006,046	8,665,121

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
 GENERAL FUND  
 SUMMARY OF INCOME  
 JUNE 30, 2014

MAJOR	DESCRIPTION	2013/14 ADOPTED REVENUE	2013/14 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/14	2013/14 ANNUAL BUDGET
<b>INCOMING TRANSFERS</b>					
8710	Out-of-District Tuition	40,000	40,000	74,315	40,000
8782	Other Transfer, County Break Through	160,000	160,000	159,057	160,000
8792	SELPA Transfer Spec Ed Master Plan	8,444,956	8,444,956	8,394,009	8,394,009
8792	SELPA Transfer Spec Ed Master Plan Prior/Yr	0	0	19,629	19,629
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	0
8979	Offset Lease Financing	0	0	726,987	0
	<b>TOTAL INCOMING TRANSFERS</b>	<b>8,841,656</b>	<b>9,253,976</b>	<b>9,781,751</b>	<b>9,025,958</b>
8000	<b>TOTAL INCOME</b>	<b><u>154,977,730</u></b>	<b><u>161,456,738</u></b>	<b><u>162,223,773</u></b>	<b><u>163,594,341</u></b>



CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
SUMMARY OF EXPENSE  
JUNE 30, 2014

MAJOR	DESCRIPTION	2013/14 ADOPTED BUDGET	2013/14 2ND INTERIM BUDGET	ACTUAL EXPENSES 06/30/14	2013/14 ANNUAL BUDGET
1100	Teacher Salaries	68,440,893	72,501,981	71,320,690	72,588,770
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	4,850,818	4,850,837	4,846,234
1300	Supt, Ass Supts, Dirctrs, Princps, Coords	6,548,664	6,641,707	6,665,824	6,645,107
1900	Other Certificated Salaries	548,370	570,388	580,466	578,366
	<b>TOTAL CERTIFICATED SALARIES</b>	<b>80,693,035</b>	<b>84,564,894</b>	<b>83,417,817</b>	<b>84,658,477</b>
2100	IA's Occ Ther/Coachs/Class Advrs/Tutors	4,948,681	4,648,868	5,774,124	4,832,408
2200	M&O Int/Transp/Health Clerks	7,483,108	7,361,613	7,427,327	7,383,954
2300	Class Directors & Supv Salaries	1,263,642	1,276,402	1,308,926	1,276,402
2400	Secretarial & Clerical Salaries	6,628,386	6,699,187	6,860,140	6,703,640
2900	Other Class Salaries	1,421,289	1,639,239	3,125,020	2,035,097
	<b>TOTAL CLASSIFIED SALARIES</b>	<b>21,745,106</b>	<b>21,625,309</b>	<b>24,495,537</b>	<b>22,231,501</b>
3100	STRS	6,637,628	6,943,766	6,714,883	6,948,434
3200	PERS	2,056,660	2,071,023	2,134,158	2,084,994
3300	OASDI/Medicare	2,645,087	2,590,523	2,826,689	2,625,420
3400	Health & Welfare	18,568,342	18,229,527	18,186,092	18,236,991
3500	SUI	50,562	51,223	50,718	51,534
3600	Workers' Compensation	1,914,230	2,069,050	2,154,260	2,083,159
3700	Retiree Benefits	411,359	457,895	451,579	457,895
3800	PERS Reduction	124,996	0	0	0
3900	Other Benefits	36,198	47,829	46,255	47,829
	<b>TOTAL BENEFITS</b>	<b>32,445,062</b>	<b>32,460,836</b>	<b>32,564,634</b>	<b>32,536,256</b>
4100	Textbooks	4,222,708	1,371,257	580,737	1,379,279
4200	Other Books	204,480	33,530	59,312	43,691
4300	Materials and Supplies	5,586,537	10,123,877	4,474,120	11,745,295
4400	Non-Capitalized Furn/Equip	336,321	882,837	854,633	918,042
	<b>TOTAL BOOKS AND SUPPLIES</b>	<b>10,350,046</b>	<b>12,411,501</b>	<b>5,968,802</b>	<b>14,086,307</b>
5120	Professional Services-Transportation	2,200,000	2,180,000	2,138,484	2,180,000
5200	Travel & Conferences	316,651	370,833	630,430	374,269
5300	Dues & Membership	39,375	40,410	47,257	40,545
5400	Insurance	1,166,340	1,145,783	1,142,412	1,145,783
5500	Operation & Housekeeping Services	3,831,600	3,878,600	4,065,583	3,884,836
5600	Rentals, Leases & Repairs	1,112,301	2,040,610	2,013,929	2,062,489
5700	Interprogram Chrgs (Postage, CopyCtr)	(436,153)	(357,610)	(432,251)	(406,019)
5800	Prof/Consult Serv & Oper Expenses	3,873,658	5,030,790	4,874,592	5,114,007
5900	Communications	750,360	754,921	531,476	754,921
	<b>TOTAL CONTRACTED SERVICES AND OTHER OPERATING EXPENSES</b>	<b>12,854,132</b>	<b>15,084,337</b>	<b>15,011,912</b>	<b>15,150,831</b>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
SUMMARY OF EXPENSE  
JUNE 30, 2014

MAJOR	DESCRIPTION	2013/14 ADOPTED BUDGET	2013/14 2ND INTERIM BUDGET	ACTUAL EXPENSES 06/30/14	2013/14 ANNUAL BUDGET
6400	Equipment	0	(6,800)	726,987	(2,000)
6500	Equipment Replacement	0	0	0	0
	TOTAL CAPITAL OUTLAY	<u>0</u>	<u>(6,800)</u>	<u>726,987</u>	<u>(2,000)</u>
7100	Excess Costs-Special Education	1,318,000	1,302,017	1,293,460	1,324,138
7100	Other Transfers - County Sp Ed ADA	0	0	248,269	248,269
7200	Other Transfers-MATES/County Sp Ed ADA	44,500	202,537	22,537	22,537
7300	Direct & Indirect Support-Adult Ed	(110,000)	(181,294)	(181,294)	(181,294)
	Direct & Indirect Support-Child Care	(273,038)	(315,030)	(315,030)	(315,030)
7400	Other Debt Services Textbooks	0	332,412	660,915	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	103,959	0	0
	TOTAL OTHER OUTGO	<u>984,462</u>	<u>1,645,939</u>	<u>1,930,195</u>	<u>1,632,370</u>
	TOTAL 1000-7000	<u><u>159,071,843</u></u>	<u><u>167,786,016</u></u>	<u><u>164,115,884</u></u>	<u><u>170,293,742</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
 GENERAL FUND  
 UNRESTRICTED FUNDS  
 2013-14 YEAR-END FINANCIAL STATEMENT  
 JUNE 30, 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>	
Incomes		<u>123,747,059</u>
Total Income and Beginning Balance		135,367,296
Expenditures		<u>127,949,080</u>
ENDING BALANCE - JUNE 30, 2014		<u><u>7,418,220</u></u>

BREAKDOWN OF NET ENDING BALANCE

Stores		179,418
Revolving Cash		43,616
Reserve for Program Carryovers		1,524,931
School Carryovers		511,203
Pre-Paid Expenditures (Textbooks)		199,894
3% Reserve for Contingency		4,923,477
Reserve for 2014-15 Budget Development		<u>35,682</u>
ENDING BALANCE - JUNE 30, 2014		<u><u>7,418,220</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
SUMMARY OF INCOME  
UNRESTRICTED FUNDS  
JUNE 30, 2014

MAJOR	DESCRIPTION	2013/14 ADOPTED BUDGET	2013/14 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/14	2013/14 ANNUAL BUDGET
<b>LOCAL CONTROL FUNDING</b>					
8011	State Aid Revenue Limit	12,450,690	16,536,254	10,033,187	10,033,187
8011	State Aid - LCFF Growth	5,006,577	0	0	0
8011	State Aid - LCFF At Risk Counseling	0	618,966	618,966	618,966
8011	State Aid - LCFF Gate	0	159,472	159,472	159,472
8011	State Aid - LCFF SIP	0	1,201,848	1,201,848	1,201,848
8011	State Aid - LCFF EIA/ESL	0	1,271,947	1,271,947	1,271,947
8011	State Aid - LCFF Pupil Transportation	0	178,517	178,517	178,517
8011	State Aid - LCFF Pupil Transportation Spec Ed	0	611,400	611,400	611,400
8011	State Aid - LCFF 10th Grade CSR	0	207,958	207,958	207,958
8011	State Aid - LCFF 9th Grade CSR	0	613,958	613,958	613,958
8011	State Aid - LCFF Arts and Music Grant	0	297,104	297,104	297,104
8011	State Aid - LCFF Advanced Placement	0	3,558	3,558	3,558
8011	State Aid - LCFF Comm English Tutoring	0	57,923	57,923	57,923
8011	State Aid - LCFF Continuation HS Block Grant	0	102,668	102,668	102,668
8011	State Aid - LCFF 10th Grade Counseling	0	72,360	72,360	72,360
8011	State Aid - LCFF K-3 CSR	0	4,707,045	4,707,045	4,707,045
8011	State Aid - LCFF Deferred Maintenance	0	801,214	801,214	801,214
8011	State Aid - LCFF Oral Health Assessment	0	9,845	9,845	9,845
8011	State Aid - LCFF Hourly Supplemental Program	0	727,007	727,007	727,007
8011	State Aid - LCFF HS Exit Exam	0	86,958	86,958	86,958
8011	State Aid - LCFF Instructional Materials	0	1,168,825	1,168,825	1,168,825
8011	State Aid - LCFF Math and Reading Develop	0	148,305	148,305	148,305
8011	State Aid - LCFF BTS/PAR	0	275,235	275,235	275,235
8011	State Aid - LCFF Safe Schools	0	293,958	293,958	293,958
8011	State Aid - LCFF Adult Education	0	2,345,159	2,345,159	2,345,159
8011	State Aid - LCFF Staff Development	0	871,641	871,641	871,641
8011	State Aid - LCFF TARGET Instru Block Grant	0	1,259,001	1,259,001	1,259,001
8011	State Aid - LCFF International Bacc	0	20,820	20,820	20,820
8012	Education Protection Account	17,452,490	18,914,990	22,241,874	22,241,874
8019	Education Protection Account Prior Year	0	0	140,066	0
8019	State Aid Revenue Limit - Prior Year	(47,838)	(47,838)	(187,904)	(47,838)
8021	Tax Relief Subventions	754,768	741,561	763,532	763,532
8029	Other Subventions	0	14	15	15
8041	Secured Roll Taxes	76,325,843	78,615,588	78,886,629	78,886,629
8042	Unsecured Roll Taxes	2,364,199	2,775,260	2,445,552	2,445,552
8043	Prior Years' Taxes	232,964	186,371	197,001	197,001
8044	Supplemental Taxes	455,407	506,820	672,493	672,493
8045	Education Revenue Aug Fund	(5,157,087)	(6,201,515)	(6,201,770)	(6,201,770)
8047	Community Redevelopment Funds	1,904,403	1,107,301	4,638,131	4,638,131
8081	Royalties and Bonuses	476	188	194	192
8089	Non Revenue Limit Adjustment	(238)	(94)	(96)	(96)
8091	Adult Ed Revenue Limit Transfer	0	(1,545,159)	(1,545,159)	(1,545,159)
8091	Special Education Transfer	(2,631,484)	(2,811,116)	0	0
8096	Charter School Property Taxes In-Lieu	(2,600,719)	(2,708,473)	(2,891,387)	(2,891,387)
8096	Charter School Property Taxes In-Lieu Prior Yr	0	0	(28,829)	(28,829)
	<b>TOTAL REVENUE</b>	<b>106,510,451</b>	<b>124,182,844</b>	<b>127,276,221</b>	<b>127,276,219</b>
8092	PERS Reduction Adjustment	182,625	0	0	0
	<b>TOTAL LOCAL CONTROL FUNDING:</b>	<b>106,693,076</b>	<b>124,182,844</b>	<b>127,276,221</b>	<b>127,276,219</b>
<b>FEDERAL</b>					
8290	Advanced Placement	0	15,586	15,586	15,586
	<b>TOTAL FEDERAL REVENUE</b>	<b>0</b>	<b>15,586</b>	<b>15,586</b>	<b>15,586</b>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
SUMMARY OF INCOME  
UNRESTRICTED FUNDS  
JUNE 30, 2014

MAJOR	DESCRIPTION	2013/14 ADOPTED BUDGET	2013/14 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/14	2013/14 ANNUAL BUDGET
<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	2,725,838	2,725,838
8560	Lottery Prior Year	0	70,350	70,350	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	3,558
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	11,730	12,163
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	Assessment High School Exam	0	0	0	7,369
8590	Flexibility - Instructional Materials Fund	1,168,825	0	0	0
8590	Global Entrepreneurship Program	0	20,266	3,533	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	330,774	343,919
8590	Medi Cal Administrative	403,092	343,346	(46,468)	(46,468)
8590	Flexibility - Oral Health Assessment	9,845	0	0	0
8590	Pupil Testing Incentive	59,410	165,991	90,406	146,755
8590	Flexibility - School Safety Funds	293,958	0	0	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	0	37,124
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
	<b>TOTAL STATE REVENUE</b>	<b>22,150,910</b>	<b>4,473,744</b>	<b>3,951,695</b>	<b>4,082,848</b>
<b>LOCAL</b>					
8631	Sale of Equipment & Supplies	3,000	1,000	0	1,000
8650	Rentals & Leases - Civic Center	597,767	653,628	685,282	597,767
8650	Rentals & Leases - MATES	71,535	71,535	71,883	71,535
8650	Rentals & Leases - BRIDGES	128,253	125,834	138,702	125,834
8650	Rentals & Leases - Sites	19,792	19,792	138,756	158,301
8660	Interest	350,000	300,000	141,711	300,000
8677	Interagency Revenues Miscellaneous	125,746	124,041	236,047	124,041
8689	Transportation Fees	55,000	55,000	58,898	58,898
8689	Other Fees (Ath, Co-Curr & Band)	400,000	504,352	421,630	506,908
8691	Non-Rev Limit 50% Reduction	238	94	96	96
8699	Other Local Income	60,000	93,202	81,046	90,991
8699	Advanced Placement Testing	429,707	429,707	420,591	461,416
8699	Donations/Field Trips	0	1,181,782	3,374,462	3,359,342
8699	E-Rate Income	200,000	150,000	110,294	150,000
8699	Outdoor Education	298,213	311,825	278,351	311,825
8699	PreSat Testing	50,000	95,173	38,014	85,244
8699	Safety Funds from JPA	103,246	71,653	37,542	71,653

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
SUMMARY OF INCOME  
UNRESTRICTED FUNDS  
JUNE 30, 2014

MAJOR	DESCRIPTION	2013/14 ADOPTED BUDGET	2013/14 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/14	2013/14 ANNUAL BUDGET
8699	Connect-Ed	19,000	26,000	27,000	26,000
	TOTAL LOCAL FUNDS	<u>2,911,497</u>	<u>4,214,618</u>	6,260,305	6,500,851
INCOMING TRANSFERS					
8710	Out-of-District Tuition	40,000	40,000	74,315	40,000
8782	Other Transfer-County Break Through	160,000	160,000	159,057	160,000
8979	Offset Lease Financing	0	0	726,987	0
8980	Contributions to Restricted Programs				
	Special Education Basic IDEA	(5,625,446)	(5,476,314)	(8,120,937)	(8,580,113)
	Special Education Paraprofessionals	(1,684,515)	(1,477,271)	(1,708,180)	(1,708,180)
	Special Education Preschool Program	(737,878)	(759,473)	(805,445)	(805,445)
	Routine Restricted Maintenance	(4,220,910)	(4,126,868)	(4,082,545)	(4,082,545)
	Pupil Transportation - Regular	(494,522)	0	0	0
	Pupil Transportation - Special Ed	(543,600)	0	0	0
	TOTAL INCOMING TRANSFERS	<u>(13,106,871)</u>	<u>(11,639,926)</u>	<u>(13,756,748)</u>	<u>(14,976,283)</u>
8000	TOTAL INCOME	<u><u>118,648,612</u></u>	<u><u>121,246,866</u></u>	<u><u>123,747,059</u></u>	<u><u>122,899,221</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
SUMMARY OF EXPENSE  
UNRESTRICTED FUNDS  
JUNE 30, 2014

MAJOR	DESCRIPTION	2013/14 ADOPTED EXPENSES	2013/14 2ND INTERIM BUDGET	ACTUAL EXPENSES 06/30/14	2013/14 ANNUAL BUDGET
1100	Teacher Salaries	58,010,274	60,495,570	59,853,738	60,578,445
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	3,803,624	3,800,822	3,799,040
1300	Supt, Ass Supts, Dirctrs, Princps, Coords	6,304,041	6,306,641	6,302,892	6,306,641
1900	Other Certificated Salaries	183,587	190,967	200,912	198,945
	<b>TOTAL CERTIFICATED SALARIES</b>	<b>68,602,133</b>	<b>70,796,802</b>	<b>70,158,364</b>	<b>70,883,071</b>
2100	IA's Occ Ther/Coachs/Class Advrs/Tutors	114,576	597,101	1,310,077	780,641
2200	M&O Int/Transp/Health Clerks	4,974,207	5,011,633	5,139,444	5,033,974
2300	Class Directors & Supv Salaries	726,023	727,739	715,995	727,739
2400	Secretarial & Clerical Salaries	6,077,922	6,235,863	6,492,263	6,240,316
2900	Other Class Salaries	1,259,434	1,482,705	2,443,288	1,878,563
	<b>TOTAL CLASSIFIED SALARIES</b>	<b>13,152,162</b>	<b>14,055,041</b>	<b>16,101,067</b>	<b>14,661,233</b>
3100	STRS	5,676,945	5,824,181	5,671,799	5,828,246
3200	PERS	1,307,768	1,344,943	1,397,033	1,358,914
3300	OASDI/Medicare	1,867,203	1,872,918	2,069,944	1,907,709
3400	Health & Welfare	14,633,217	14,528,679	14,463,600	14,536,143
3500	SUI	40,120	40,691	40,242	40,998
3600	Workers' Compensation	1,527,681	1,651,233	1,720,932	1,665,196
3700	Retiree Benefits	367,613	401,223	394,705	401,223
3800	PERS Reduction	19,739	0	0	0
3900	Other Benefits	30,378	45,829	44,327	45,829
	<b>TOTAL BENEFITS</b>	<b>25,470,664</b>	<b>25,709,697</b>	<b>25,802,582</b>	<b>25,784,258</b>
4100	Textbooks	3,569,638	24	20,420	24
4200	Other Books	202,480	28,619	31,948	34,257
4300	Materials and Supplies	3,282,915	5,820,332	3,420,891	7,226,857
4400	Non-Capitalized Furn/Equip	314,392	386,443	424,145	421,148
	<b>TOTAL BOOKS AND SUPPLIES</b>	<b>7,369,425</b>	<b>6,235,418</b>	<b>3,897,404</b>	<b>7,682,286</b>
5120	Professional Services-Transportation	570,000	2,180,000	1,991,662	2,180,000
5200	Travel & Conferences	242,171	292,389	359,748	296,075
5300	Dues & Membership	39,375	39,910	45,767	40,045
5400	Insurance	1,166,340	1,145,783	1,142,412	1,145,783
5500	Operation & Housekeeping Services	3,825,300	3,874,300	4,054,545	3,874,300
5600	Rentals, Leases & Repairs	981,210	1,017,391	1,728,936	1,020,975
5700	Interprogram Chrgs (Postage, CopyCtr)	(443,339)	(371,917)	(506,531)	(419,806)
5800	Prof/Consult Serv & Oper Expenses	1,615,883	1,569,818	2,107,027	1,652,900
5900	Communications	740,560	749,471	524,056	749,471
	<b>TOTAL CONTRACTED SERVICES AND OTHER OPERATING EXPENSES</b>	<b>8,737,500</b>	<b>10,497,145</b>	<b>11,447,622</b>	<b>10,539,743</b>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
 GENERAL FUND  
 RESTRICTED FUNDS  
 2013-14 YEAR-END FINANCIAL STATEMENT  
 JUNE 30, 2014

NET BEGINNING BALANCE JULY 1, 2013		623,073
Reserve for Program Carryovers	623,073	
Incomes		<u>38,476,714</u>
Total Income and Beginning Balance		39,099,787
Expenditures		<u>36,166,804</u>
ENDING BALANCE - JUNE 30, 2014		<u><u>2,932,979</u></u>

BREAKDOWN OF NET ENDING BALANCE

Reserve for Program Carryovers		<u>2,932,979</u>
ENDING BALANCE - JUNE 30, 2014		<u><u>2,932,979</u></u>



CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
SUMMARY OF INCOME  
RESTRICTED FUNDS  
JUNE 30, 2014

MAJOR	DESCRIPTION	2013/14 ADOPTED REVENUE	2013/14 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/14	2013/14 ANNUAL BUDGET
<b>LOCAL CONTROL FUNDING</b>					
8091	Transfer from General Fund	2,631,484	2,811,116	0	0
	<b>TOTAL LOCAL CONTROL FUNDING:</b>	<b>2,631,484</b>	<b>2,811,116</b>	<b>0</b>	<b>0</b>
<b>FEDERAL</b>					
8181	Special Ed PL94-142	3,254,443	3,254,443	3,211,268	3,211,268
8182	Special Ed Preschool	221,583	221,583	189,273	189,273
8290	IASA Title I	1,429,785	1,708,603	1,384,213	1,708,603
8290	Title I Corrective Action	0	101,087	101,087	101,087
8290	Title IIA	442,129	697,343	589,668	700,929
8290	Title III Part A (LEP)	219,835	230,452	180,100	247,665
8290	Immigration Education Program	35,400	20,138	18,047	20,138
8290	Vocational Education	96,578	96,780	96,780	96,780
	<b>TOTAL FEDERAL REVENUE</b>	<b>5,699,753</b>	<b>6,330,429</b>	<b>5,770,436</b>	<b>6,275,743</b>
<b>STATE</b>					
8311	Economic Impact Aid	1,264,787	0	0	0
8311	Special Ed Infant	184,983	184,983	187,842	187,842
8311	Special Ed Transportation	611,400	0	0	0
8311	Transportation	178,517	0	0	0
8311	Special Ed Mental Health Prevention	101,882	102,477	102,477	102,477
8560	Lottery	653,070	653,453	661,475	661,475
8560	Lottery Prior Year	0	108,966	108,966	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	112,275	112,275
8590	After School Education-Glenwood	112,050	112,275	112,725	112,725
8590	California Clean Energy Jobs	0	851,895	255,569	851,895
8590	County SELPA Mental Health ISES	550,000	725,427	720,941	725,427
8590	Special Ed Student Workability	121,166	121,166	121,166	121,166
8590	California Partnership	0	258,963	181,313	259,073
8590	Non Public Sch Mental Health SELPA Reimb	350,000	350,000	597,464	350,000
8590	One-Time State Preschool	0	0	4,619	4,619
8590	Tobacco Use Prevention	0	516,100	116,380	516,100
	<b>TOTAL STATE REVENUE</b>	<b>4,239,905</b>	<b>8,236,806</b>	<b>7,422,038</b>	<b>8,252,866</b>
<b>LOCAL</b>					
8677	Infant Discretionary	0	0	8,173	8,173
8699	Other Local Income	0	165,989	266,651	297,603
8699	TOHS Track Renovation	0	20,362	18,333	20,362
8699	Conejo Sch Foundation Teacher on Assignment	0	8,126	8,126	8,126
8699	Lang Ranch Wrangler Program	0	18,078	15,984	20,470
8699	City of Thousand Oaks Recycle Grant	0	18,271	34,395	36,280
8699	California American Landscape Grant	0	8,983	5,744	8,983
8699	Community Enhancement	0	11,318	8,110	24,818
8699	Conejo School's Foundation	0	5,073	3,332	5,323
8699	Conejo School's Found-Anonymous Donation	0	32,645	34,588	45,545
8699	Foreign Student Tuition	0	31,950	0	31,950

GENERAL FUND  
SUMMARY OF INCOME  
RESTRICTED FUNDS  
JUNE 30, 2014

MAJOR	DESCRIPTION	2013/14 ADOPTED REVENUE	2013/14 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/14	2013/14 ANNUAL BUDGET
8699	Sycamore Canyon Chorus	0	16,135	17,547	18,351
8699	Neighborhood City Pay	465,058	453,106	451,442	451,442
8699	Neighborhood City State	498,136	0	0	0
8699	Neighborhood for Learning-Fees	90,000	222,066	120,380	229,689
8699	Neighborhood for Learning	664,255	664,255	664,255	664,255
8699	Sage Grant	40,000	53,348	40,836	53,348
8699	Saturday Enrichment	0	19,870	0	19,870
8699	Staff Supplemental - Madrona	0	15,065	7,340	15,065
8699	Wildwood Awards	0	13,179	107	19,595
8699	Book Fair	0	12,289	16,723	32,446
8699	Park Oaks Outreach Program	0	29,454	19,097	33,429
8699	University Preschool Program	52,000	112,907	2,908	112,907
8699	Way to Grow	0	5,150	1,670	6,240
	<b>TOTAL LOCAL FUNDS</b>	<b>1,809,449</b>	<b>1,937,619</b>	<b>1,745,741</b>	<b>2,164,270</b>
<b>INCOMING TRANSFERS</b>					
8792	SELPA Transfer Spec Ed Master Plan	8,444,956	8,444,956	8,394,009	8,394,009
8792	SELPA Transfer Spec Ed Master Plan Prior/Yr	0	0	19,629	19,629
8792	Program Specialists	196,700	196,700	0	0
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	5,476,314	8,120,937	8,580,113
	Special Education Paraprofessionals	1,684,515	1,477,271	1,708,180	1,708,180
	Special Education Preschool Program	737,878	759,473	805,445	805,445
	Routine Restricted Maintenance	4,220,910	4,126,868	4,082,545	4,082,545
	Pupil Transportation - Regular	494,522	0	0	0
	Pupil Transportation - Special Education	543,600	0	0	0
	<b>TOTAL INCOMING TRANSFERS</b>	<b>21,948,527</b>	<b>20,893,902</b>	<b>23,538,499</b>	<b>24,002,241</b>
8000	<b>TOTAL INCOME</b>	<b>36,329,118</b>	<b>40,209,872</b>	<b>38,476,714</b>	<b>40,695,120</b>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
SUMMARY OF EXPENSE  
**RESTRICTED FUNDS**  
JUNE 30, 2014

MAJOR	DESCRIPTION	2013/14 ADOPTED BUDGET	2013/14 2ND INTERIM BUDGET	ACTUAL EXPENSES 06/30/14	2013/14 ANNUAL BUDGET
1100	Teacher Salaries	10,430,619	12,006,411	11,466,952	12,010,325
1200	Counselors, Psychs, Librarians & Nurses	1,050,877	1,047,194	1,050,015	1,047,194
1300	Supt, Ass Supts, Dirctrs, Princps, Coords	244,623	335,066	362,932	338,466
1900	Other Certificated Salaries	364,783	379,421	379,554	379,421
	<b>TOTAL CERTIFICATED SALARIES</b>	<b>12,090,902</b>	<b>13,768,092</b>	<b>13,259,453</b>	<b>13,775,406</b>
2100	IA's Occ Ther/Coachs/Class Advs/Tutors	4,834,105	4,051,767	4,464,047	4,051,767
2200	M&O Int/Transp/Health Clerks	2,508,901	2,349,980	2,287,883	2,349,980
2300	Class Directors & Supv Salaries	537,619	548,663	592,931	548,663
2400	Secretarial & Clerical Salaries	550,464	463,324	367,877	463,324
2900	Other Class Salaries	161,855	156,534	681,732	156,534
	<b>TOTAL CLASSIFIED SALARIES</b>	<b>8,592,944</b>	<b>7,570,268</b>	<b>8,394,470</b>	<b>7,570,268</b>
3100	STRS	960,683	1,119,585	1,043,084	1,120,188
3200	PERS	748,892	726,080	737,125	726,080
3300	OASDI/Medicare	777,884	717,605	756,745	717,711
3400	Health & Welfare	3,935,125	3,700,848	3,722,492	3,700,848
3500	SUI	10,442	10,532	10,476	10,536
3600	Workers' Compensation	386,549	417,817	433,328	417,963
3700	Retiree Benefits	43,746	56,672	56,874	56,672
3800	PERS Reduction	105,257	0	0	0
3900	Other Benefits	5,820	2,000	1,928	2,000
	<b>TOTAL BENEFITS</b>	<b>6,974,398</b>	<b>6,751,139</b>	<b>6,762,052</b>	<b>6,751,998</b>
4100	Textbooks	653,070	1,371,233	560,317	1,379,255
4200	Other Books	2,000	4,911	27,364	9,434
4300	Materials and Supplies	2,303,622	4,303,545	1,053,229	4,518,438
4400	Non-Capitalized Furn/Equip	21,929	496,394	430,488	496,894
	<b>TOTAL BOOKS AND SUPPLIES</b>	<b>2,980,621</b>	<b>6,176,083</b>	<b>2,071,398</b>	<b>6,404,021</b>
5120	Professional Services-Transportation	1,630,000	0	146,822	0
5200	Travel & Conferences	74,480	78,444	270,682	78,194
5300	Dues & Membership	0	500	1,490	500
5500	Operation & Housekeeping Services	6,300	4,300	11,038	10,536
5600	Rentals, Leases & Repairs	131,091	1,023,219	284,993	1,041,514
5700	Interprogram Chrgs (Postage, CopyCtr)	7,186	14,307	74,280	13,787
5800	Prof/Consult Serv & Oper Expenses	2,257,775	3,460,972	2,767,565	3,461,107
5900	Communications	9,800	5,450	7,420	5,450
	<b>TOTAL CONTRACTED SERVICES AND OTHER OPERATING EXPENSES</b>	<b>4,116,632</b>	<b>4,587,192</b>	<b>3,564,290</b>	<b>4,611,088</b>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
SUMMARY OF EXPENSE  
**RESTRICTED FUNDS**  
JUNE 30, 2014

MAJOR	DESCRIPTION	2013/14 ADOPTED BUDGET	2013/14 2ND INTERIM BUDGET	ACTUAL EXPENSES 06/30/14	2013/14 ANNUAL 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	1,287,017	1,282,772	1,309,138
7200	Other Transfers - County Sp Ed ADA	0	180,000	0	0
7300	Direct & Indirect Support-General Fund	263,621	180,738	171,454	180,738
7400	Other Debt Services Textbooks	0	332,412	660,915	332,412
	TOTAL OTHER OUTGO	<u>1,573,621</u>	<u>1,980,167</u>	<u>2,115,141</u>	<u>1,822,288</u>
	TOTAL 1000-7000	<u><u>36,329,118</u></u>	<u><u>40,832,941</u></u>	<u><u>36,166,804</u></u>	<u><u>40,935,069</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
2013-14 YEAR END FINANCIAL STATEMENT  
JUNE 30, 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	5,214.39	6,952	724	395	0	42,085,342
Grades 4-6	4,206.12	7,056	0	363	0	31,205,204
Grades 7-8	3,058.41	7,266	0	374	0	23,366,252
Grades 9-12	7,386.33	8,419	219	444	0	67,082,649
<b>TOTAL BASE</b>	<b>19,865.25</b>	<b>150,336,741</b>	<b>5,392,825</b>	<b>8,009,881</b>	<b>0.00</b>	<b>163,739,447</b>

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

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

**165,788,365**

**LCFF INITIAL FUNDING CALCULATION (2013-14)**

Calculate Local Control Funding Formula (LCFF) Floor

	2012-13 Rate	2013-14 ADA	
Current Year Funded ADA Times Base Per ADA	5,323.57	19,865.25	105,754,049
2012-13 Categoricals			18,112,692

**TOTAL LOCAL CONTROL FUNDING CALCULATION**

**123,866,741**

**LCFF 2013-14 ENTITLEMENT CALCULATION**

Local Control Funding Formula (LCFF) Target	165,788,365
Local Control Funding Formula (LCFF) Initial Funding	(123,866,741)
Difference/GAP	<u>41,921,624</u>

**Difference/GAP Multiplied by 2013-14 Funding Rate of 12.00%**

**5,031,306**

Economic Recovery Payment

0

**Local Control Funding Formula (LCFF) Entitlement Before Minimum State Aid Provision**

**128,898,047**

Adult Education Revenue Limit Transfer

(1,545,159)

State Aid Revenue Limit Prior Year Audit Repayment

(47,838)

**Local Control Funding Formula Sub-Total**

**127,305,050**

Estimated County ADA Transfer

(248,269)

**Net Local Control Funding Formula Entitlement Before Minimum State Aid Provision**

**127,056,781**

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
 2013-14 YEAR-END FINANCIAL STATEMENT  
 LOTTERY BUDGET  
 JUNE 30, 2014

2013-14 LOTTERY ACCOUNT SUMMARY

2013-14 Actual Income:		
	(\$156 per ADA X 21,781.77 ADA including A/E mandated) *	3,387,313
 2013-14 Actual Expenditures:		
	Classified Staff Development	6,877 @
	Certificated Staff Development	20,000
	Curriculum Development	24,241
	Textbooks (Excludes Prior Year)	<u>661,475</u>
 Total Actual 2013-14 Expenditures		 <u>(712,593)</u>
 2013-14 Lottery Balance applied to General Fund Balance		 <u><u>2,674,720</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  
JUNE 30, 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  
JUNE 30, 2014

**GENERAL FUND MAJOR UTILITY ACCOUNT**

Object Code	Title	2013/14 Adopted Budget	2013/14 2nd Interim Budget	Actual Expenses 6/30/14	2013/14 Annual Budget
5510	Gas	252,000	252,000	168,874	252,000
5520	Electricity	2,820,100	2,718,600	2,211,725	2,722,336
5599	Electricity Savings	(800,000)	(800,000)	(4,375)	(800,000)
5530	Water	1,029,700	1,179,200	1,274,653	1,181,700
5910	Telephone	697,100	693,300	466,230	693,300
5560	Trash Disposal	310,300	309,300	230,921	309,300
5570	Sanitation	219,500	219,500	183,786	219,500
	<b>Total</b>	<b><u>4,528,700</u></b>	<b><u>4,571,900</u></b>	<b><u>4,531,814</u></b>	<b><u>4,578,136</u></b>

**GENERAL FUND INSURANCE**

Coverage	2012/13 Contribution	Annual 2013/14 Contribution
Liability	860,299	852,671
Booster	5,522	3,614
Property/Fire/DIC/B&M	294,114	285,185
<b>Total</b>	<b><u>1,159,935</u></b>	<b><u>1,141,470</u></b>



CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
 FISCAL YEAR 2013-14 PROGRAM CARRYOVERS  
 RESERVE ENDING FUND BALANCE  
 JUNE 30, 2014

PROGRAM	PROGRAM NUMBER	RESOURCE NUMBER	AMOUNT
2014-15 ADD'L CAMPUS SUPERVISON	#0570-SITE	0000	30,000
ADVANCE PLACEMENT TESTING	#0AP0-000	0000	79,340
STUDENT SUPPORT TEAM PROGRAM	#0BST-000	0000	50,000
BTSA/PAR	#0PAR-000	0000	25,502
COMPUTER REPLACEMENT PROGRAM	#0CRP-000	0000	2,252
ECONOMIC IMPACT AID	#0860-SITE	0000	426,265
ELEMENTARY STUDENT SUPPORT	#0622-SITE	0000	64,389
EXCESS ATHLETIC, CO-CURRICULAR TRANSPORT (EST)	#001B-SITE	0000	57,600
HIGH SCHOOL CAREERS	#001Y-SITE	0000	(4,027)
INSTRUCTIONAL INTERVENTION PROGRAM	#003R-000	0000	(12,964)
INSTRUCTIONAL SUPPORT	#0281-000	0000	15,946
MATH READING STAFF DEVELOPMENT	#0MRD-000	0000	60,087
PARK OAKS OUTREACH PROGRAM	#0RCH-000	0000	5,000
PERSONNEL COMMISSION	#0960-000	0000	11,162
SCHOOL ENHANCEMENT PROGRAM	#0070-SITE	0000	4,717
SCHOOL SAFETY & VIOLENCE	#0SAF-000	0000	44,444
SCHOOL SITE CATEGORICAL BLOCK GRANT	#0CBG-SITE	0000	220,525
SITE SWEEP RESTORATION	#0SWR-SITE	0000	31,902
SUBSTITUTE SAVINGS	#1102-000	0000	83,680
TECHNOLOGY SERVICES	#0450-000	0000	191,869
GYM FLOOR CARE	#057G-SITE	0002	113,410
CONEJO AFTERSCHOOL EDUCATION AND SAFETY	#0ASE-050	0114	10,117
GLENWOOD AFTERSCHOOL EDUCATION AND SAFETY	#0ASE-080	0114	13,720
COMMON CORE STANDARDS BLOCK GRANT	#0CCS-000	7405	2,315,815
ECONOMIC IMPACT AID	#0860-SITE	7090	24,844
SPECIAL EDUCATION INSTRUCTIONAL SUPPLIES	#0010-SITE	6500	66,208
PROP 20 LOTTERY TEXTBOOKS	#0080-000	6300	414,092
CA CLEAN ENERGY JOBS	#0CEJ-000	6230	112,014
			<u>4,457,909</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
2013-14 FINANCIAL STATEMENT  
JUNE 30, 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
Subtotal	<u>7,884</u>	<u>332.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>332.00</u>
<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
Subtotal	<u>4,475</u>	<u>157.47</u>	<u>6.60</u>	<u>3.00</u>	<u>2.00</u>	<u>169.07</u>
<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
Subtotal	<u>7,275</u>	<u>263.60</u>	<u>4.20</u>	<u>2.50</u>	<u>4.40</u>	<u>274.70</u>
BTSA/PAR				3.00		3.00
Spec Ed, Ind Study	<u>524</u>	<u>-</u>	<u>-</u>	<u>10.20</u>	<u>136.04</u>	<u>146.24</u>
	524	-	-	10.20	136.04	146.24
<b>TOTAL</b>	<u><u>20,158</u></u>	<u><u>753.07</u></u>	<u><u>10.80</u></u>	<u><u>18.70</u></u>	<u><u>142.44</u></u>	<u><u>925.01</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
2013-14 FINANCIAL STATEMENT  
JUNE 30, 2014

EXHIBIT F  
Page 2 of 7

ENROLLMENT AND STAFFING

<u>Object</u>	<u>Certificated Positions</u>	<u>Regular</u>
1101	Teacher - On Norm	753.07
1101	Teacher - Off Norm 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	10.80
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 Subtotal	136.04 <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 Subtotal	4.60 <u>54.10</u>
	Total	<u><u>978.11</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
2013-14 FINANCIAL STATEMENT  
JUNE 30, 2014

ENROLLMENT AND STAFFING

Object Code	Certificated Management Positions 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 FINANCIAL STATEMENT  
JUNE 30, 2014

EXHIBIT F  
Page 4 of 7

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 FINANCIAL STATEMENT  
JUNE 30, 2014

ENROLLMENT AND STAFFING

Object Code	Classified Positions Title	General Fund		Other Funds
		Regular	Special Projects	
2205	AV 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 FINANCIAL STATEMENT  
JUNE 30, 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>

POSITION SUMMARY

Certificated	974.41	3.70	
Certificated Management	58.00	3.80	2.20
Classified	406.75	58.79	116.75
Classified Management/Supervisory	13.80	1.00	5.20
	<u>1,452.96</u>	<u>67.29</u>	<u>124.15</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
2013-14 FINANCIAL STATEMENT  
JUNE 30, 2014

EXHIBIT F  
Page 7 of 7

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	
	Subtotal	<u>7.50</u>	<u>2.20</u>
<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		<u>2.00</u>
	Subtotal	<u>58.79</u>	<u>116.75</u>
<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		<u>1.00</u>
	Subtotal	<u>1.00</u>	<u>5.20</u>
	<b>Total Positions</b>	<b>67.29</b>	<b>124.15</b>



Conejo Valley Unified  
Ventura County

Unaudited Actuals  
2013-14 Unaudited Actuals  
Program by Resource Report  
Expenditures by Object - Summary

56 73759 0000000  
Report PGM

**Budget through: June 30, 2014**

**For Fund(s) Resources(s), and Project Year(s):**

01 1400 0 Education Protection Account

Description	Object Codes	Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>		
Adjusted Beginning Fund Balance	9791-9795	0.00
Revenue Limit Sources	8010-8099	22,381,940.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Deferred Revenue	9650	0.00
TOTAL AVAILABLE		22,381,940.00
<b>EXPENDITURE AND OTHER FINANCING USES</b>		
Certificated Salaries	1000-1999	20,028,580.81
Classified Salaries	2000-2999	0.00
Employee Benefits	3000-3999	2,353,359.19
Books and Supplies	4000-4999	0.00
Services and Other Operating Expenditures	5000-5999	0.00
	except 5100-5199	0.00
Subagreements for Services	5100-5199	0.00
Capital Outlay	6000-6999	0.00
Other Outgo (excluding	7000-7299	0.00
Indirect Costs)	7400-7499	0.00
Indirect Costs)	7310-7350	0.00
Other Financing Uses	7600-7999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		22,381,940.00
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>		0.00
<b>INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES</b>		
Eligible Expenditures (Objects 1000-5999 except objects 5100-5199)		22,381,940.00
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
 FINANCIAL STATEMENT  
 JUNE 30, 2014

ADULT EDUCATION FUND

NET BEGINNING BALANCE JULY 1, 2013		761,994
Income		<u>4,217,137</u>
TOTAL INCOME and NET BEGINNING BALANCE		4,979,131
Expenditures		<u>(4,763,641)</u>
NET ENDING BALANCE - JUNE 30, 2014		<u><u>215,490</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2013		585,634
Add: Cash Receipts July 1, 2013 through June 30, 2014		
Accounts Receivable	(160,107)	
Due From Other Funds	350,074	
Income	<u>4,217,137</u>	<u>4,407,104</u>
TOTAL CASH AVAILABLE		4,992,738
Deduct: Expenditures July 1, 2013 through June 30, 2014		
Accounts Payable	(14,199)	
Due to Other Funds	2	
Expenditures	<u>4,763,641</u>	<u>(4,749,444)</u>
CASH IN COUNTY TREASURY - JUNE 30, 2014		<u><u>243,294</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
FINANCIAL STATEMENT  
JUNE 30, 2014

ADULT EDUCATION FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2013/14 ADOPTED BUDGET	2013/14 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/14	2013/14 ANNUAL BUDGET
8091	Revenue Limit Transfer	0	1,545,159	1,545,159	1,545,159
8200	Federal Revenue	234,279	250,004	250,004	250,004
8590	Other State Revenue	1,545,864	2,028	2,028	2,028
8660	Interest	1,000	1,500	1,833	1,833
8671	Fees and Contracts	2,350,000	2,537,500	2,390,018	2,390,018
8699	Fees and Books	77,750	77,340	23,095	23,095
8919	Other Transfer - Gen Fund Incoming	5,000	5,000	5,000	5,000
		<u>4,213,893</u>	<u>4,418,531</u>	<u>4,217,137</u>	<u>4,217,137</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2013/14 ADOPTED BUDGET	2013/14 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/14	2013/14 ANNUAL BUDGET
1000	Certificated Salaries	1,298,516	1,364,136	1,379,624	1,379,624
2000	Classified Salaries	777,994	836,901	885,217	885,217
3000	Employee Benefits	346,008	359,689	374,824	374,824
4000	Books and Supplies	528,216	666,917	600,645	600,645
5000	Contracted Services	689,619	906,319	954,471	954,471
5750	Direct Support to General Fund	276,650	276,880	324,347	324,347
6000	Capital Outlay	250,000	205,000	63,219	63,219
7300	Indirect Support to Gen Fund	110,000	181,294	181,294	181,294
		<u>4,277,003</u>	<u>4,797,136</u>	<u>4,763,641</u>	<u>4,763,641</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
 FINANCIAL STATEMENT  
 JUNE 30, 2014

BOND BUILDING FUND

NET BEGINNING BALANCE JULY 1, 2013	481,528
Income	<u>774</u>
TOTAL INCOME and NET BEGINNING BALANCE	482,302
Expenditures	<u>(482,302)</u>
NET ENDING BALANCE - JUNE 30, 2014	<u><u>0</u></u>

---

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2013	536,020
Add: Cash Receipts July 1, 2013 through June 30, 2014	
Accounts Receivable	948
Due from Other Funds	(3,342)
Income	<u>774</u>
TOTAL CASH AVAILABLE	<u>(1,620)</u> 534,400
Deduct: Expenditures July 1, 2013 through June 30, 2014	
Accounts Payable	29,054
Due to Other Funds	(79,988)
Expenditures	<u>482,302</u>
CASH IN COUNTY TREASURY - JUNE 30, 2014	<u><u>(431,368)</u></u> <u>103,032</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
FINANCIAL STATEMENT  
JUNE 30, 2014

BOND BUILDING FUND

STATEMENT OF INCOME

SOURCE OF INCOME	DESCRIPTION	2013/14 ADOPTED BUDGET	2013/14 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/14	2013/14 ANNUAL BUDGET
8660	Interest	3,000	3,000	774	3,000
8699	Colina Parking Lot Project Donation	0	0	0	0
TOTALS		<u>3,000</u>	<u>3,000</u>	<u>774</u>	<u>3,000</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2013/14 ADOPTED BUDGET	2013/14 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/14	2013/14 ANNUAL BUDGET
2000	Classified Salaries	136,794	42,896	41,455	42,896
3000	Benefits	37,192	15,495	14,489	15,495
4000	Supplies	50,000	52,393	7,925	54,830
5000	Contracted Services	339,509	372,056	415,433	486,541
6200	Building Improvement	0	1,000	3,000	3,000
6400	Capitalized Equipment	65,000	0	0	0
TOTALS		<u>628,495</u>	<u>483,840</u>	<u>482,302</u>	<u>602,762</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
FINANCIAL STATEMENT  
JUNE 30, 2014

BOND BUILDING FUND

SITE	DESCRIPTION	2013/14 ADOPTED BUDGET	2013/14 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/14	2013/14 ANNUAL BUDGET
DWS	CLASSIFIED SALARIES	136,794	42,896	41,455	42,896
DWS	BENEFITS	41,212	15,495	14,489	15,495
DWS	PROJECT MANAGEMENT	109,893	161,365	143,830	161,365
DWS	MISC SUPPLIES & SERVICES	0	2,133	0	0
DWS	DISTRICT WIDE DSA CLOSE OUT/CERTIF	19,714	19,714	23,986	23,986
DWS	DISTRICT WIDE PROJECTS	25,882	25,882	2,155	25,882
DWS	DISTRICT WIDE SAFETY	50,000	50,000	69,241	69,241
DWS	MASTER PLANNING	156,000	156,000	79,249	156,000
ASP	HVAC IN MPR	65,000	0	0	0
BAN	LUNCH SHELTER	0	125	125	125
GLN	LEASED MODULARS	12,000	0	0	0
LCR	HVAC EMCS REPLACEMENT	0	10,230	12,667	12,667
LCR	TRACK IMPROVEMENT	12,000	0	0	0
RED	MODERNIZATION	0	0	4,983	4,983
TOH	GYM ROOF REPLACEMENT	0	0	79,988	79,988
UNV	MODERNIZATION	0	0	10,134	10,134
	GRAND TOTAL	<u>628,495</u>	<u>483,840</u>	<u>482,302</u>	<u>602,762</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
 FINANCIAL STATEMENT  
 JUNE 30, 2014

BOND REDEMPTION FUND

NET BEGINNING BALANCE JULY 1, 2013		9,390,852
Income		<u>8,969,774</u>
TOTAL INCOME and NET BEGINNING BALANCE		18,360,626
Expenditures		<u>(8,827,750)</u>
NET ENDING BALANCE - JUNE 30, 2014		<u><u>9,532,876</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2013		9,377,843
Add: Cash Receipts July 1, 2013 through June 30, 2014		
Accounts Receivable	5,956	
Income	<u>8,969,774</u>	<u>8,975,730</u>
TOTAL CASH AVAILABLE		18,353,573
Deduct: Expenditures July 1, 2013 through June 30, 2014		
Expenditures	<u>8,827,750</u>	<u>(8,827,750)</u>
CASH IN COUNTY TREASURY - JUNE 30, 2014		<u><u>9,525,823</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
 FINANCIAL STATEMENT  
 JUNE 30, 2014

BOND REDEMPTION FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2013/14 ADOPTED BUDGET	2013/14 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/14	2013/14 ANNUAL BUDGET
8571	Homeowner Exemption	74,349	65,801	65,657	65,657
8572	Other Taxes	0	0	2	2
8611	Secured Roll Voted Indebt	8,639,214	8,054,462	8,615,573	8,615,573
8612	Unsecured Roll Voted Indebt	176,182	176,136	180,528	180,528
8613	P/Y Tax Voted Indebt	0	0	8,661	8,661
8614	Supplemental Voted Indebt	0	0	82,071	82,071
8660	Interest	17,000	22,000	17,282	10,229
8699	Other Local Revenue	0	0	0	0
TOTALS		<u>8,906,745</u>	<u>8,318,399</u>	<u>8,969,774</u>	<u>8,962,721</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2013/14 ADOPTED BUDGET	2013/14 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/14	2013/14 ANNUAL 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  
JUNE 30, 2014

CHILD CARE FUND

NET BEGINNING BALANCE - JULY 1, 2013		425,575
Income		<u>4,739,425</u>
TOTAL INCOME and NET BEGINNING BALANCE		5,165,000
Expenditures		<u>(4,487,102)</u>
NET ENDING BALANCE - JUNE 30, 2014		<u><u>677,898</u></u> *
* 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 June 30, 2014		
Accounts Receivable	226,652	
Due from Other Funds	(59,240)	
Prepaid Expenses	0	
Income	<u>4,739,425</u>	<u>4,906,837</u>
TOTAL CASH AVAILABLE		5,316,252
Deduct Expenditures July 1, 2013 through June 30, 2014		
Accounts Payable	(10,109)	
Due to other Funds	(55,608)	
Deferred Income	21,786	
Expenditures	<u>4,487,102</u>	<u>(4,443,171)</u>
CASH IN COUNTY TREASURY - JUNE 30, 2014		<u><u>873,081</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
FINANCIAL STATEMENT  
JUNE 30, 2014

CHILD CARE FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2013/14 ADOPTED BUDGET	2013/14 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/14	2013/14 ANNUAL BUDGET
8660	Interest	3,000	3,000	1,843	1,843
8673	Child Care Fees	4,149,124	4,250,618	4,068,526	4,068,526
8699	Reg Fees/Other Income	125,270	621,989	669,056	669,056
TOTALS		<u>4,277,394</u>	<u>4,875,607</u>	<u>4,739,425</u>	<u>4,739,425</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2013/14 ADOPTED BUDGET	2013/14 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/14	2013/14 ANNUAL BUDGET
1000	Certificated Salaries	167,434	167,434	173,968	173,968
2000	Classified Salaries	2,175,827	2,307,572	2,434,362	2,434,362
3000	Employee Benefits	882,102	967,193	963,866	963,866
4000	Books and Supplies	178,418	197,634	234,456	234,456
4400	Equipment not Capitalized	10,000	21,000	5,252	5,252
5000	Contracted Services	174,820	382,662	254,291	254,291
5750	Interfund Facility Use	79,930	79,930	92,421	92,421
5900	Communications	11,000	19,000	13,456	13,456
6200	Building Improvements	0	10,000	0	0
7300	Direct & Indirect Costs to General Fund	273,038	315,030	315,030	315,030
TOTALS		<u>3,952,569</u>	<u>4,467,455</u>	<u>4,487,102</u>	<u>4,487,102</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
FINANCIAL STATEMENT  
JUNE 30, 2014

CHILD NUTRITION FUND

NET BEGINNING BALANCE JULY 1, 2013		58,725
Stores	58,725	
Contingency	<u>0</u>	
	58,725	
Operating Income		<u>4,363,648</u>
TOTAL INCOME and NET BEGINNING BALANCE		4,422,373
Expenditures		<u>(4,300,038)</u>
NET ENDING BALANCE - JUNE 30, 2014		<u><u>122,335</u></u>

---

BREAKDOWN OF NET ENDING BALANCE

Stores		38,552
Contingency		<u>83,783</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2014		<u><u>122,335</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
CHILD NUTRITION FUND  
STATEMENT OF CASH BALANCE  
JUNE 30, 2014

CASH IN COUNTY TREASURY - JULY 1, 2013		859
Cash Collection Awaiting Deposit		(7,423)
Add: Cash Receipts July 1, 2013 through June 30, 2014		
Petty Cash	(8,610)	
Accounts Receivable	24,374	
Subsidy Awaiting Deposit	0	
Due from Other Funds	460	
Stores	20,173	
Income	<u>4,363,648</u>	<u>4,400,045</u>
TOTAL CASH AVAILABLE		4,393,481
Deduct: Expenditures July 1, 2013 through June 30, 2014		
Accounts Payable	115,197	
Due to Other Funds	124,856	
Deferred Income	(154,675)	
Expenditures	<u>4,300,038</u>	<u>(4,385,416)</u>
CASH IN COUNTY TREASURY - JUNE 30, 2014		<u><u>8,065</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
FINANCIAL STATEMENT  
JUNE 30, 2014

CHILD NUTRITION FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2013/14 ADOPTED BUDGET	2013/14 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/14	2013/14 ANNUAL BUDGET
8200	Federal Revenue	2,085,145	2,113,720	2,171,059	2,171,059
8225	Federal Snack Revenue	22,500	24,000	23,762	23,762
8500	State Revenue	160,000	170,000	170,334	170,334
8634	Cash Sales	2,056,898	2,114,498	2,135,174	2,135,174
8634	Deferred Pre-Paid Ticket Sales	(100,000)	(95,000)	(147,419)	(147,419)
8660	Interest	1,000	1,000	915	915
8699	Local	30,000	10,000	9,823	9,823
8919	Mandatory Transfer from G/F	0	103,959	0	0
TOTALS		<u>4,255,543</u>	<u>4,442,177</u>	<u>4,363,648</u>	<u>4,363,648</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2013/14 ADOPTED BUDGET	2013/14 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/14	2013/14 ANNUAL BUDGET
2000	Classified Salaries	1,953,972	1,863,968	1,888,842	1,888,842
3000	Employee Benefits	554,270	549,147	548,156	548,156
4000	Supplies	130,000	162,621	147,483	147,483
4400	Equipment not Capitalized	25,000	25,000	4,425	4,425
4700	Food	1,600,000	1,599,902	1,528,011	1,528,011
5000	Contracted Services	125,000	175,000	180,854	180,854
5900	Communications	6,000	4,000	2,267	2,267
TOTALS		<u>4,394,242</u>	<u>4,379,638</u>	<u>4,300,038</u>	<u>4,300,038</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
 FINANCIAL STATEMENT  
 JUNE 30, 2014

DEVELOPER DONATION FUND #2

NET BEGINNING BALANCE JULY 1, 2013	262,101
Income	<u>1,053,333</u>
TOTAL INCOME and NET BEGINNING BALANCE	1,315,434
Expenditures	<u>(277,278)</u>
NET ENDING BALANCE - JUNE 30, 2014	<u><u>1,038,156</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2013	261,836
Add: Cash Receipts July 1, 2013 through June 30, 2014	
Accounts Receivable	12,776
Due from Other Funds	0
Income	<u>1,053,333</u>
TOTAL CASH AVAILABLE	<u>1,066,109</u>
Deduct: Expenditures July 1, 2013 through June 30, 2014	
Accounts Payable	(4,402)
Due to Other Funds	0
Expenditures	<u>277,278</u>
CASH IN COUNTY TREASURY - JUNE 30, 2014	<u><u>1,055,069</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
 FINANCIAL STATEMENT  
 JUNE 30, 2014

DEVELOPER DONATION FUND #2

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2013/14 ADOPTED BUDGET	2013/14 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/2014	2013/14 ANNUAL BUDGET
8660	Interest	1,200	1,200	2,222	2,222
8681	Developer Donation Fees	300,000	1,000,000	1,051,111	1,051,111
TOTALS		<u>301,200</u>	<u>1,001,200</u>	<u>1,053,333</u>	<u>1,053,333</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2013/14 ADOPTED BUDGET	2013/14 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/2014	2013/14 ANNUAL BUDGET
2000	Classified Salaries	15,017	40,311	43,447	43,447
3000	Employee Benefits	6,608	14,789	15,550	15,550
4000	Supplies	0	0	29,188	29,188
5000	Contracted Services	0	338,784	187,419	372,679
6220	DSA Fees	0	0	1,674	1,674
TOTALS		<u>21,625</u>	<u>393,884</u>	<u>277,278</u>	<u>462,538</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
 FINANCIAL STATEMENT  
 JUNE 30, 2014

DEVELOPER DONATION FUND #2

SITE	DESCRIPTION	2013/14 ADOPTED BUDGET	2013/14 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/14	2013/14 ANNUAL BUDGET
DWS	CLASSIFIED SALARIES	15,017	40,311	43,447	43,447
DWS	BENEFITS	6,608	14,789	15,550	15,550
DWS	MISC FEES AND SERVICES	0	0	234	234
DWS	DISTRICT WIDE DSA CLOSE OUT/CERTIF	0	50,000	29,271	50,000
DWS	MISC EQUIPMENT	0	0	3,689	3,689
DWS	WATER CONSERVATION LANDSCAPING	0	150,000	4,469	150,000
ASP	ASPHALT	0	16,307	16,307	16,307
BAN	MODULARS	0	1,798	1,798	1,798
GLN	MODULAR LEASE	0	12,840	12,840	12,840
MPL	FLOOR R/R	0	4,000	0	4,000
NPH	POOL R/R	0	0	48,425	48,425
POAKS	CENTRAL KITCHEN FLOOR REPAIR	0	11,888	11,888	11,888
SYC	FLOOR R/R	0	2,000	6,909	6,909
SYC	TRACK	0	15,000	0	15,000
TOH	TENNIS COURT R/R	0	0	7,500	7,500
TRIUNFO	PLUMBING R/R	0	6,500	6,500	6,500
WFD	PAVING	0	10,150	10,150	10,150
WAV	ASPHALT	0	58,301	58,301	58,301
	TOTAL	<u>21,625</u>	<u>393,884</u>	<u>277,278</u>	<u>462,538</u>



CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
FINANCIAL STATEMENT  
JUNE 30, 2014

HEALTH & WELFARE FUND

BEGINNING BALANCE JULY 1, 2013		(5,343,911)
Reserve for Claims		2,046,389
NET BEGINNING BALANCE JULY 1, 2013		<u>(3,297,522)</u>
Income		<u>23,589,525</u>
TOTAL INCOME and NET BEGINNING BALANCE		20,292,003
Expenditures		<u>(22,550,974)</u>
NET ENDING BALANCE - JUNE 30, 2014		<u><u>(2,258,971) *</u></u>
Reserve for Claims*	(2,046,389)	
Net Balance - June 30, 2014	<u>(2,258,971)</u>	
Net Ending Balance Including Reserve	<u><u>(4,305,360)</u></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 June 30, 2014		
Accounts Receivable	(210,368)	
Due From Other Funds	(251)	
Income	<u>23,589,525</u>	<u>23,378,906</u>
TOTAL CASH AVAILABLE		25,951,728
Deduct: Expenditures July 1, 2013 through June 30, 2014		
Accounts Payable	6,001	
Due to Other Funds	1,000,011	
Expenditures	<u>22,550,974</u>	<u>(23,556,986)</u>
CASH IN COUNTY TREASURY - JUNE 30, 2014		<u><u>2,394,742</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
FINANCIAL STATEMENT  
JUNE 30, 2014

HEALTH & WELFARE FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2013/14 ADOPTED BUDGET	2013/14 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/14	2013/14 ANNUAL BUDGET
8660	Interest	4,800	4,800	5,783	5,783
8674	Contracted Services from Other Funds	20,687,914	20,463,221	20,468,421	20,468,422
8699	Other Revenue	3,615,420	2,971,320	2,918,983	2,971,320
8919	Other Transfer In - Gen Fd	0	196,338	196,338	196,338
TOTALS		<u>24,308,134</u>	<u>23,635,679</u>	<u>23,589,525</u>	<u>23,641,863</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2013/14 ADOPTED BUDGET	2013/14 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/14	2013/14 ANNUAL BUDGET
2000	Classified Salaries	136,353	130,314	131,505	131,504
3000	Employee Benefits	57,417	53,032	53,143	53,202
4000	Supplies	15,000	12,200	3,088	8,898
5000	Other Services	100,400	101,250	102,896	103,192
5815	Paid Fees	11,454,960	11,383,056	11,223,267	11,383,056
5880	Paid Claims	12,048,086	11,511,795	11,037,075	11,511,795
5900	Communications	80	80	0	80
TOTAL		<u>23,812,296</u>	<u>23,191,727</u>	<u>22,550,974</u>	<u>23,191,727</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
 FINANCIAL STATEMENT  
 JUNE 30, 2014

PRIVATE PURPOSE TRUST FUND

BEGINNING BALANCE JULY 1, 2013		801
Income		<u>12,679</u>
TOTAL INCOME and NET BEGINNING BALANCE		13,480
Expenditures		<u>(12,500)</u>
NET ENDING BALANCE - JUNE 30, 2014		<u><u>980</u></u> *

\*Reserve Courtney Maltz Scholarship \$336

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2013		53,666
Add: Cash Receipts July 1, 2013 through June 30, 2014		
Accounts Receivable	41	
Income	<u>12,679</u>	<u>12,720</u>
TOTAL CASH AVAILABLE		66,386
Deduct: Expenditures July 1, 2013 through June 30, 2014		
Accounts Payable	50	
Deferred Revenue	13	
Expenditures	<u>12,500</u>	<u>(12,563)</u>
CASH IN COUNTY TREASURY - JUNE 30, 2014		<u><u>53,823</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
 FINANCIAL STATEMENT  
 JUNE 30, 2014

PRIVATE PURPOSE TRUST FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2013/14 ADOPTED BUDGET	2013/14 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/14	2013/14 ANNUAL BUDGET
8660	Interest	200	200	179	200
8699	Other Income	0	55,893	12,500	65,393
TOTALS		<u>200</u>	<u>56,093</u>	<u>12,679</u>	<u>65,593</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2013/14 ADOPTED BUDGET	2013/14 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/14	2013/14 ANNUAL BUDGET
7299	Other Transfers Out	0	56,229	12,500	65,729
TOTALS		<u>0</u>	<u>56,229</u>	<u>12,500</u>	<u>65,729</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
 FINANCIAL STATEMENT  
 JUNE 30, 2014

SURPLUS PROPERTY FUND

NET BEGINNING BALANCE JULY 1, 2013		927,915
Income		<u>47,670</u>
TOTAL INCOME and NET BEGINNING BALANCE		975,585
Expenditures		<u>(244,392)</u>
NET ENDING BALANCE - JUNE 30, 2014		<u><u>731,193</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2013		945,905
Add: Cash Receipts July 1, 2013 through June 30, 2014		
Accounts Receivable	1,095	
Cash with a Fiscal Agent/Trust	(40,000)	
Income	<u>47,670</u>	<u>8,765</u>
TOTAL CASH AVAILABLE		954,670
Deduct: Expenditures July 1, 2013 through June 30, 2014		
Accounts Payable	(19,914)	
Due to Other Funds	0	
Expenditures	<u>244,392</u>	<u>(224,478)</u>
CASH IN COUNTY TREASURY - JUNE 30, 2014		<u><u>730,192</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
FINANCIAL STATEMENT  
JUNE 30, 2014

SURPLUS PROPERTY FUND

STATEMENT OF INCOME

SOURCE OF INCOME	DESCRIPTION	2013/14 ADOPTED BUDGET	2013/14 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/2014	2013/14 ANNUAL BUDGET
8660	Interest	7,000	7,000	2,670	3,000
8953	Sale of Land-Conejo Center	0	3,130,000	45,000	45,000
TOTALS		<u>7,000</u>	<u>3,137,000</u>	<u>47,670</u>	<u>48,000</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2013/14 ADOPTED BUDGET	2013/14 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/2014	2013/14 ANNUAL BUDGET
5699	Rents & Leases	0	0	7,350	10,000
5810	Contracted Services	0	230,000	98,765	103,000
5810	Other Serv - Bond Study	30,000	75,000	76,772	77,000
5850	Contracted Serv - Legal	50,000	50,000	61,462	62,000
5920	Postage	0	0	43	50
TOTALS		<u>80,000</u>	<u>355,000</u>	<u>244,392</u>	<u>252,050</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
 FINANCIAL STATEMENT  
 JUNE 30, 2014

TOPASS FUND

NET BEGINNING BALANCE JULY 1, 2013	6,422,847
Income	<u>1,095,471</u>
TOTAL INCOME and NET BEGINNING BALANCE	7,518,318
Expenditures	<u>(1,980,831)</u>
NET ENDING BALANCE - JUNE 30, 2014	<u><u>5,537,487</u></u> *
*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 June 30, 2014	
Accounts Receivable	6,657
Due from Other Funds	377,040
Income	<u>1,095,471</u>
TOTAL CASH AVAILABLE	<u>1,479,168</u>
Deduct: Expenditures July 1, 2013 through June 30, 2014	
Accounts Payable	175,060
Due to Other Funds	(2,977)
Expenditures	<u>1,980,831</u>
CASH IN COUNTY TREASURY - JUNE 30, 2014	<u><u>(2,152,914)</u></u>
	<u><u>5,460,628</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
 FINANCIAL STATEMENT  
 JUNE 30, 2014

TOPASS FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2013/14 ADOPTED BUDGET	2013/14 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/2014	2013/14 ANNUAL BUDGET
8625	Passthrough Payments	857,221	857,221	1,078,462	1,078,462
8660	Interest - Fund	16,000	16,000	17,009	17,009
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>1,095,471</u>	<u>1,095,471</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2013/14 ADOPTED BUDGET	2013/14 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/2014	2013/14 ANNUAL BUDGET
2000	Classified Salaries	19,626	39,468	41,455	41,455
3000	Employee Benefits	8,202	14,174	14,489	14,489
4000	Materials/Supplies	100,000	254,470	66,268	241,534
5000	Contracted Services	1,869,584	2,101,303	1,858,619	2,167,751
6000	Capital Outlay	270,040	0	0	0
TOTALS		<u>2,267,452</u>	<u>2,409,415</u>	<u>1,980,831</u>	<u>2,465,229</u>



CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
FINANCIAL STATEMENT  
JUNE 30, 2014

TOPASS FUND

SITE	DESCRIPTION	2013/14 ADOPTED BUDGET	2013/14 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/2014	2013/14 ANNUAL BUDGET
	Admin Salaries	19,626	39,468	41,455	41,455
	Admin Benefits	8,202	14,174	14,489	14,489
GRDS	Approved Sites Ground Supplies	50,000	100,000	0	100,000
MAINT	Approved Sites Maintenance Supplies	50,000	100,000	0	100,000
DWS	Asphalt Striping	6,935	6,935	0	6,935
ACA	Campus Wide Asphalt	12,000	17,726	17,726	17,726
ACA	Parking Lot Asphalt	0	609	609	609
ASP	SBAC Lab	0	31,950	31,950	31,950
COL	Site Evaluation for Future Wireless Project	125,000	79,315	79,315	79,315
COL	Campus Wide Asphalt	12,000	11,730	11,730	11,730
COL	Elevator Repair/Replacement	0	30,000	0	30,000
COL	SBAC Lab	0	31,950	31,950	31,950
CON	Wireless Project	3,000	3,000	0	3,000
CON	Fence R/R	0	0	14,745	14,745
CVH	Feasibility Study	199,463	0	0	0
CVH	Tree Removal	0	0	10,700	10,700
CVH	Modulars Lease	18,720	18,720	18,720	18,720
CVHS	Study, Design, Bid & Mobilization	0	138	138	138
CYP	SBAC Lab	0	31,950	31,950	31,950
LRE	Landscaping	0	0	500	500
LCR	SBAC Lab	0	31,950	31,950	31,950
LCR	Landscaping	0	0	500	500
MAD	Campus Wide Asphalt	12,500	26,927	26,927	26,927
MAP	SBAC Lab	0	31,950	31,950	31,950
NPH	Modular Buildings (2)	6,000	6,000	6,870	6,870
NPH	Admin Flooring/Asbestos Abatement	30,000	34,163	34,163	34,163
NPH	Boiler Repair/Replacement	19,366	44,800	44,800	44,800
NPH	Campus Wide Asphalt	57,600	9,505	9,505	9,505
NPH	Gym Roof Repair/Replacement	0	14,249	14,249	14,249
NPH	Landscaping	0	0	500	500
NPH	Pool Repair/Replacement	0	33,000	349	33,000
NPH	Fencing	0	50,000	26,845	50,000
NPH	Turf Repair/Replacement	0	0	7,132	7,132
RED	Site Evaluation for Future Wireless Project	125,000	104,358	104,358	104,358
RED	Campus Wide Asphalt	12,000	15,271	15,271	15,271
RED	Fencing	0	45,000	0	45,000
RED	SBAC Lab	0	31,950	31,950	31,950
RED	Landscaping	0	0	500	500
SEQ	Flooring Replacement	0	1,202	1,202	1,202
SEQ	Site Evaluation for Future Wireless Project	125,000	78,844	78,844	78,844
SEQ	Asphalt	0	3,450	3,450	3,450
SEQ	Fencing	0	60,000	3,831	60,000
SEQ	SBAC Lab	0	31,950	31,950	31,950
SYC	Landscaping	0	0	500	500
TOH	Turf Repair/Replacement	600,000	575,691	575,691	575,691
TOH	Gym Roof Replacement	425,000	387,940	307,952	387,940
TOH	Irrigation Controller	30,000	22,093	22,093	22,093
TOHS	Courts Repair/Replacement	0	7,500	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	31,950	31,950	31,950
WHL	Striping	0	1,438	1,438	1,438

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
 FINANCIAL STATEMENT  
 JUNE 30, 2014

TOPASS FUND

SITE	DESCRIPTION	2013/14 ADOPTED BUDGET	2013/14 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/2014	2013/14 ANNUAL BUDGET
WHS	Technology Wiring	0	9,814	19,292	19,292
WHS	Leap Classroom Reconfiguration	50,000	29,693	29,693	29,693
WHS	Portable Lease	270,040	151,000	151,951	151,951
WHS	Turf Repair/Replacement	0	0	7,136	7,136
WHS	Stadium Electrical Upgrade	0	10,661	10,661	10,661
	TOTAL	<u>2,267,452</u>	<u>2,409,415</u>	<u>1,980,831</u>	<u>2,465,229</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
FINANCIAL STATEMENT  
JUNE 30, 2014

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>
 Income		 <u>2,304,716</u>
TOTAL INCOME and NET BEGINNING BALANCE		6,387,938
 Expenditures		 <u>(1,582,920)</u>
NET ENDING BALANCE - JUNE 30, 2014		<u><u>4,805,018</u></u> *
Reserve for Claims*	(5,656,397)	
Net Balance - June 30, 2014	<u>4,805,018</u>	
Net Ending Balance Including Reserve	<u><u>(851,379)</u></u>	

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2013		1,409,885
Add: Cash Receipts July 1, 2013 through June 30, 2014		
Accounts Receivable	455	
Due From Other Funds	(3,056)	
Income	<u>2,304,716</u>	<u>2,302,115</u>
TOTAL CASH AVAILABLE		3,712,000
Deduct: Expenditures July 1, 2013 through June 30, 2014		
Accounts Payable	43,468	
Due to Other Funds	161,505	
Expenditures	<u>1,582,920</u>	<u>(1,787,893)</u>
CASH IN COUNTY TREASURY - JUNE 30, 2014		<u><u>1,924,107</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
FINANCIAL STATEMENT  
JUNE 30, 2014

WORKER COMPENSATION FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2013/14 ADOPTED BUDGET	2013/14 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/14	2013/14 ANNUAL BUDGET
8660	Interest	5,000	5,000	4,755	5,000
8674	Contracted Svcs from Gen Fund & Oth Funds	2,035,548	2,203,443	2,299,961	2,308,000
8699	Other Local Income	3,000	3,000	0	3,000
TOTALS		<u>2,043,548</u>	<u>2,211,443</u>	<u>2,304,716</u>	<u>2,316,000</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2013/14 ADOPTED BUDGET	2013/14 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/14	2013/14 ANNUAL BUDGET
2000	Classified Salaries	72,916	74,960	75,684	75,857
3000	Employee Benefits	37,067	36,019	36,130	36,138
4000	Supplies	500	350	121	350
5200	Mileage/Conf/Dues	4,370	4,320	4,020	4,320
5450	Insurance	155,000	163,413	163,412	163,413
5800	Other Services	47,000	46,500	40,399	46,500
5815	Fees	200,000	200,000	198,076	200,000
5880	Paid Claims	1,300,000	1,200,000	1,065,078	1,200,000
5920	Other Communications	200	200	0	200
TOTALS		<u>1,817,053</u>	<u>1,725,762</u>	<u>1,582,920</u>	<u>1,726,778</u>