

CONEJO VALLEY UNIFIED SCHOOL DISTRICT



2016 – 2017

User Friendly Unaudited Actuals Financial Report

Prepared locally using SACS

SEPTEMBER 19, 2017

2016-17 Unaudited Actuals Financial Statement

General Fund Financial Statement.....	1
Statement of Cash Balance	2
Summary of Income	3
Summary of Expense	5
Unrestricted Funds Financial Statement.....	7
Summary of Income	8
Summary of Expense	10
Restricted Funds Financial Statement.....	12
Summary of Income	13
Summary of Expense	14
Exhibits	16-20
Exhibit A: Local Control Funding Formula (LCFF)	16
Exhibit B: Lottery Account Summary.....	17
Exhibit C: Employee Benefits	18
Exhibit D: Utility Account and Insurance	19
Exhibit E: Education Protection Account (EPA) Spending Plan	20
Funds	21-48
Adult Education Fund	21
Bond Measure I Building Fund	23
Bond Measure I Endowment Fund	25
Bond Redemption Fund	27
Child Care Fund	29
Child Nutrition Fund.....	31
Developer Donation Fund #2.....	34
Health & Welfare Fund	36
Private Purpose Trust Fund	38
Surplus Property Fund	40
TOPASS Fund.....	42
TOPASS Foundation Fund	44
Worker Compensation Fund	47

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
2016/17 UNAUDITED ACTUALS
JUNE 30, 2017

NET BEGINNING BALANCE JULY 1, 2016	22,125,022
Stores	159,301
Revolving Cash	43,616
Local Fiscal Stabilization Reserve	3,000,000
Reserve for Program Carryovers	5,201,499
School Carryovers	639,975
3% Reserve for Contingency	5,380,360
	<u>14,424,751</u>
Undesignated 2016/17 Local Funds	
One-Time State Block Grant	2,912,656
Local Recurring	1,803,197
Local One-Time	2,984,418
	<u>7,700,271</u>
Incomes	<u>187,140,430</u>
Total Income and Beginning Balance	209,265,452
Expenditures	<u>(181,696,228)</u>
NET ENDING BALANCE - JUNE 30, 2017	<u><u>27,569,224</u></u>

BREAKDOWN OF NET ENDING BALANCE:

Mandated Reserves	
Stores	138,667
Revolving Cash	43,616
Local Fiscal Stabilization Reserve	3,000,000
Restricted Program Carryovers	2,048,532
3% Required Reserve for Contingency	5,450,887
	<u>10,681,702</u>
Local Reserves	
Reserve for Textbooks	1,767,509
Reserve for School Carryovers	465,597
Reserve for Pre-Paid Travel	617
	<u>2,233,723</u>
Undesignated Reserves	<u>14,653,799</u>
NET ENDING BALANCE - JUNE 30, 2017	<u><u>27,569,224</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
STATEMENT OF CASH BALANCE
2016/17 UNAUDITED ACTUALS
JUNE 30, 2017

CASH IN COUNTY TREASURY - JULY 1, 2016	29,403,709
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Add: Cash Receipts July 1, 2016 to June 30, 2017

Accounts Receivable	940,746	
Due from Other Funds	419,759	
Income	187,140,430	
Stores	20,634	
Prepaid Expenditures	<u>(617)</u>	<u>188,520,952</u>

TOTAL CASH AVAILABLE	217,924,661
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Deduct: Expenditures July 1, 2016 through June 30, 2017

Accounts Payable	4,437,183	
Expenditures	181,696,228	
Due to Other Funds	(11,552)	
Deferred Revenue	(557,938)	
Good Faith Trans Loan	<u>0</u>	<u>185,563,921</u>

CASH IN COUNTY TREASURY - JUNE 30, 2017	<u><u>32,360,740</u></u>
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CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF INCOME
2016/17 UNAUDITED ACTUALS
JUNE 30, 2017

MAJOR	DESCRIPTION	2016/17 ADOPTED BUDGET	2016/17 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/17	2016/17 ANNUAL BUDGET
LCOAL CONTROL FUNDING FORMULA					
8011	State Aid - LCFF	35,479,641	35,532,961	31,069,893	31,069,893
8011	State Aid - LCFF Pupil Transportation	178,517	178,517	178,517	178,517
8011	State Aid - LCFF Pupil Transportation Spec Ed	611,400	611,400	611,400	611,400
8011	State Aid - LCFF TARGET Instru Block Grant	1,259,001	1,259,001	1,259,001	1,259,001
8011	State Aid - LCFF FLEX Programs	16,063,774	16,063,774	16,063,774	16,063,774
8012	Education Protection Account	14,213,774	10,651,969	8,007,472	8,007,472
8021	Tax Relief Subventions	731,725	755,477	771,472	771,472
8029	Other Subventions	23	21	18	18
8041	Secured Roll Taxes	81,431,559	87,630,841	91,393,976	91,393,976
8042	Unsecured Roll Taxes	2,497,420	2,649,012	2,375,739	2,375,739
8043	Prior Years' Taxes	140,349	113,327	140,043	140,043
8044	Supplemental Taxes	911,945	1,088,955	1,207,239	1,207,239
8045	Education Revenue Aug Fund	1,303,246	204,438	(44,429)	(44,429)
8047	Community Redevelopment Funds	1,603,699	0	3,822,692	3,822,692
8081	Royalties and Bonuses	259	196	13	13
8089	Non LCFF Adjustment	(130)	(98)	(7)	(7)
8091	Adult Ed LCFF Transfer	(335,816)	(335,816)	(335,816)	(335,816)
8096	Charter School Property Taxes In-Lieu	(3,470,604)	(3,727,787)	(3,789,973)	(3,789,973)
	TOTAL REVENUE	152,619,782	152,676,188	152,731,024	152,731,024
FEDERAL					
8181	Special Ed PL94-142	3,175,434	3,178,265	3,139,896	3,139,896
8182	Special Ed Preschool	193,718	193,718	285,280	285,280
8290	Advanced Placement	0	9,299	9,299	9,299
8290	IASATitle I	1,531,067	1,835,467	1,498,051	1,835,467
8290	Title IIA	408,496	499,660	325,439	499,660
8290	Title III Part A (LEP)	189,122	160,970	131,112	160,970
8290	Title III-Immigration Education Program	0	30,531	14,482	30,531
8290	Carl Perkins - Vocational Education	105,709	100,343	100,340	100,340
	TOTAL FEDERAL REVENUE	5,603,546	6,008,253	5,503,899	6,061,443
STATE					
8311	Special Ed Infant	189,417	189,417	191,321	191,321
8550	Mandated Costs	720,414	725,254	725,254	725,254
8550	Mandated Costs One-Time Back-Log	3,985,818	3,996,090	3,996,090	3,996,090
8560	Lottery	3,476,829	3,620,159	3,580,780	3,580,780
8560	Lottery Prior Year	0	0	119,068	119,068
8590	After School Education-Conejo	112,275	112,275	112,275	112,275
8590	After School Education-Glenwood	112,275	112,275	112,275	112,275
8590	California Clean Energy Jobs	654,540	1,665,565	565,477	1,665,743
8590	Career Pathway Trust	0	526,835	229,051	492,885
8590	College Readiness	0	196,355	198,644	198,644
8590	County SELPA Mental Health ISes	806,542	782,410	605,077	683,199
8590	Special Ed Student Workability	121,166	114,847	114,847	114,847
8590	High School Exit Exam	0	4,094	0	4,094
8590	California English Language	11,000	11,000	10,977	11,000
8590	California Partnership	150,000	326,312	191,552	348,762
8590	Medi Cal Billing	300,000	47,726	47,726	47,726
8590	Medi Cal Administrative	0	18,859	130,509	130,509
8590	Pupil Testing Incentive	30,000	35,444	0	35,444
8590	Student Identification	0	51,378	55,953	55,953
8590	Mental Health SELPA Reimburse	420,000	933,391	700,771	933,391
8590	Tobacco Use Prevention	534,780	534,780	152,261	534,780
	TOTAL STATE REVENUE	11,625,056	14,004,466	11,839,908	\$4,094,040

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF INCOME
2016/17 UNAUDITED ACTUALS
JUNE 30, 2017

MAJOR	DESCRIPTION	2016/17 ADOPTED BUDGET	2016/17 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/17	2016/17 ANNUAL BUDGET
LOCAL					
8631	Sale of Equipment & Supplies	1,000	29,000	37,152	37,152
8650	Rentals & Leases - Civic Center	633,000	633,000	600,930	633,000
8650	Rentals & Leases - MATES	99,863	99,863	99,863	99,863
8650	Rentals & Leases - BRIDGES	153,721	153,721	159,472	153,721
8650	Rentals & Leases - Sites	22,180	55,130	138,164	138,635
8660	Interest	200,000	500,000	509,592	509,600
8677	Interagency Revenues Miscellaneous	0	0	414,056	355,000
8689	Transportation Fees	43,000	40,000	40,334	40,334
8689	Other Fees (Ath, Co-Curr & Band)	400,000	464,804	240,042	464,804
8691	Non-LCFF 50% Reduction	129	98	7	7
8699	Other Local Income	80,904	810,532	739,124	835,910
8699	Advanced Placement Testing	410,000	469,819	482,200	551,410
8699	City of Thousand Oaks Recycle Grant	0	384	0	384
8699	Connect-Ed	20,000	10,000	8,000	10,000
8699	Conejo School's Found-Anonymous Donation	0	12,085	0	12,085
8699	Donations/Field Trips	0	945,514	3,218,225	3,210,202
8699	E-Rate Income	40,000	83,000	113,237	113,237
8699	Community Enhancement	0	11,271	5,002	11,271
8699	Neighborhood City Pay	435,000	448,027	484,609	485,526
8699	Neighborhood for Learning-Fees	57,101	56,570	71,124	87,284
8699	Neighborhood for Learning	664,255	664,255	664,255	664,255
8699	Outdoor Education	291,500	277,092	267,369	277,092
8699	PreSat Testing	110,000	99,396	62,543	93,536
8699	Safety Funds from JPA	56,619	93,453	53,215	93,453
8699	Sage Grant	45,000	51,898	48,855	51,898
8699	Park Oaks Outreach Program	0	4,044	3,664	4,044
8699	University Preschool	140,000	154,395	15,971	138,919
8699	Way to Grow	0	7,472	1,937	1,937
	TOTAL LOCAL FUNDS	3,903,272	6,174,823	8,478,942	9,074,559
INCOMING TRANSFERS					
8710	Out-of-District Tuition	40,000	40,000	55,872	55,872
8792	SELPA Transfer Spec Ed Master Plan	8,300,748	8,300,748	8,249,409	8,249,409
8792	SELPA Transfer Special Education	0	191,712	210,087	210,087
8792	SELPA Infant Discretionary	0	3,875	3,875	3,875
8919	Interfund Transfer from Child Care to NCP	143,027	130,000	67,414	158,607
	TOTAL INCOMING TRANSFERS	8,483,775	8,666,335	8,586,657	8,677,850
8000	TOTAL INCOME	182,235,431	187,530,065	187,140,430	190,638,916

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF EXPENSE
2016/17 UNAUDITED ACTUALS
JUNE 30, 2017

MAJOR	DESCRIPTION	2016/17 ADOPTED BUDGET	2016/17 2ND INTERIM BUDGET	ACTUAL EXPENSES 06/30/17	2016/17 ANNUAL BUDGET
1100	Teacher Salaries	74,121,492	74,390,848	74,400,090	74,519,671
1100	Column	300,000	0	0	0
1100	Additional 2.00 fte Certificated Teachers	115,076	0	0	0
1200	Counselors, Psychs, Librarians & Nurses	5,524,442	5,457,444	5,550,503	5,458,668
1300	Supt, Ass Supts, Dirctrs, Princps, Coords	7,687,110	7,690,623	7,716,919	7,710,801
1900	Other Certificated Salaries	540,113	538,708	642,175	551,293
	TOTAL CERTIFICATED SALARIES	88,288,233	88,077,623	88,309,687	88,240,433
2100	IA's Occ Ther/Coachs/Class Advts/Tutors	5,529,970	5,862,483	6,661,398	6,275,825
2200	M&O Int/Transp/Health Clerks	8,529,735	8,389,850	8,312,635	8,403,064
2300	Class Directors & Supv Salaries	1,492,093	1,594,992	1,590,732	1,594,992
2400	Secretarial & Clerical Salaries	7,443,437	7,243,163	7,340,947	7,305,961
2900	Other Class Salaries	1,505,008	1,586,638	2,836,572	2,192,277
	TOTAL CLASSIFIED SALARIES	24,500,243	24,677,126	26,742,284	25,772,119
3100	STRS	11,014,325	10,988,965	10,928,552	11,003,893
3200	PERS	2,805,959	2,821,579	2,852,254	2,854,778
3300	OASDI/Medicare	2,956,207	2,949,410	3,095,530	3,006,010
3400	Health & Welfare	20,785,808	20,425,172	20,214,483	20,450,271
3500	SUI	55,466	55,445	56,604	55,932
3600	Workers' Compensation	1,963,342	1,960,628	2,018,355	1,978,150
3700	Retiree Benefits	494,089	494,089	428,465	494,089
3900	Other Benefits	26,420	26,420	18,743	26,420
	TOTAL BENEFITS	40,101,616	39,721,708	39,612,986	39,869,543
4100	Textbooks	2,988,069	3,937,927	1,573,807	3,937,927
4200	Other Books	2,200	48,618	162,516	60,741
4300	Materials and Supplies	7,242,766	11,854,976	4,478,598	12,664,874
4400	Non-Capitalized Furn/Equip	620,484	1,216,360	855,476	1,363,492
	TOTAL BOOKS AND SUPPLIES	10,853,519	17,057,881	7,070,397	18,027,034
5120	Professional Services-Transportation	1,985,000	2,065,000	2,186,224	2,065,000
5200	Travel & Conferences	312,232	683,681	650,048	719,571
5300	Dues & Membership	51,625	50,863	56,046	53,863
5400	Insurance	1,321,357	1,303,956	1,288,432	1,303,956
5500	Operation & Housekeeping Services	3,577,500	3,877,500	4,199,328	3,875,961
5600	Rentals, Leases & Repairs	1,524,446	2,850,614	3,092,627	3,139,159
5700	Interprogram Chrgs (Postage, CopyCtr)	(340,752)	(359,743)	(377,599)	(366,184)
5800	Prof/Consult Serv & Oper Expenses	5,219,047	6,941,393	6,262,429	7,077,799
5900	Communications	734,978	611,075	531,150	611,275
	TOTAL CONTRACTED SERVICES AND OTHER OPERATING EXPENSES	14,385,433	18,024,339	17,888,685	18,480,400

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF EXPENSE
2016/17 UNAUDITED ACTUALS
JUNE 30, 2017

MAJOR	DESCRIPTION	2016/17 ADOPTED BUDGET	2016/17 2ND INTERIM BUDGET	ACTUAL EXPENSES 06/30/17	2016/17 ANNUAL BUDGET
6400	Equipment	<u>40,000</u>	<u>442,476</u>	<u>419,226</u>	<u>442,476</u>
	TOTAL CAPITAL OUTLAY	<u>40,000</u>	<u>442,476</u>	<u>419,226</u>	<u>442,476</u>
7100	Excess Costs-Special Education	1,505,000	1,851,836	1,885,956	1,866,955
7100	Other Transfers - County Sp Ed ADA	240,000	305,000	307,076	305,000
7300	Direct & Indirect Support-Adult Ed	(196,113)	(196,113)	(196,113)	(196,113)
	Direct & Indirect Support-Child Care	(342,794)	(348,956)	(348,956)	(348,956)
7600	Interfund Transfers				
	Adult Education Power Program	5,000	5,000	5,000	5,000
	Child Nutri Mandatory to Alleviate Deficit	<u>414,196</u>	<u>269,211</u>	<u>0</u>	<u>269,211</u>
	TOTAL OTHER OUTGO	<u>1,625,289</u>	<u>1,885,978</u>	<u>1,652,963</u>	<u>1,901,097</u>
	TOTAL 1000-7000	<u><u>179,794,333</u></u>	<u><u>189,887,131</u></u>	<u><u>181,696,228</u></u>	<u><u>192,733,102</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
UNRESTRICTED FUNDS
2016/17 UNAUDITED ACTUALS
JUNE 30, 2017

NET BEGINNING BALANCE JULY 1, 2016		18,601,964
Stores	159,301	
Revolving Cash	43,616	
Local Fiscal Stabilization Reserve	3,000,000	
Reserve for Program Carryovers	1,678,441	
School Carryovers	639,975	
3% Reserve for Contingency	5,380,360	
	<u>10,901,693</u>	
Undesignated 2016/17 Local Funds		
One-Time State Block Grant	2,912,656	
Local Recurring	1,803,197	
Local One-Time	2,984,418	
	<u>7,700,271</u>	
Incomes		<u>147,984,993</u>
Total Income and Beginning Balance		166,586,957
Estimated Expenditures		<u>(141,066,265)</u>
NET ENDING BALANCE - JUNE 30, 2017		<u><u>25,520,692</u></u>

BREAKDOWN OF NET ENDING BALANCE:

Mandated Reserves		
Stores	138,667	
Revolving Cash	43,616	
Local Fiscal Stabilization Reserve	3,000,000	
3% Required Reserve for Contingency	5,450,887	
	<u>8,633,170</u>	
Local Reserves		
Reserve for Textbooks	1,767,509	
Reserve for School Carryovers	465,597	
Reserve for Pre-Paid Travel	617	
	<u>2,233,723</u>	
Undesignated Reserves		<u>14,653,799</u>
NET ENDING BALANCE - JUNE 30, 2017		<u><u>25,520,692</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF INCOME
2016/17 UNAUDITED ACTUALS
UNRESTRICTED FUNDS
JUNE 30, 2017

MAJOR	DESCRIPTION	2016/17 ADOPTED BUDGET	2016/17 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/17	2016/17 ANNUAL BUDGET
LOCAL CONTROL FUNDING FORMULA					
8011	State Aid -LCFF	35,479,641	35,532,961	31,069,893	31,069,893
8011	State Aid - LCFF Pupil Transportation	178,517	178,517	178,517	178,517
8011	State Aid - LCFF Pupil Transportation Spec Ed	611,400	611,400	611,400	611,400
8011	State Aid - LCFF TARGET Instru Block Grant	1,259,001	1,259,001	1,259,001	1,259,001
8011	State Aid - LCFF FLEX Programs	16,063,774	16,063,774	16,063,774	16,063,774
8012	Education Protection Account	14,213,774	10,651,969	8,007,472	8,007,472
8021	Tax Relief Subventions	731,725	755,477	771,472	771,472
8029	Other Subventions	23	21	18	18
8041	Secured Roll Taxes	81,431,559	87,630,841	91,393,976	91,393,976
8042	Unsecured Roll Taxes	2,497,420	2,649,012	2,375,739	2,375,739
8043	Prior Years' Taxes	140,349	113,327	140,043	140,043
8044	Supplemental Taxes	911,945	1,088,955	1,207,239	1,207,239
8045	Education Revenue Aug Fund	1,303,246	204,438	(44,429)	(44,429)
8047	Community Redevelopment Funds	1,603,699	0	3,822,692	3,822,692
8081	Royalties and Bonuses	259	196	13	13
8089	Non LCFF Adjustment	(130)	(98)	(7)	(7)
8091	Adult Ed LCFF Transfer	(335,816)	(335,816)	(335,816)	(335,816)
8096	Charter School Property Taxes In-Lieu	(3,470,604)	(3,727,787)	(3,789,973)	(3,789,973)
	TOTAL LOCAL CONTROL FUNDING	152,619,782	152,676,188	152,731,024	152,731,024
FEDERAL					
8290	Advanced Placement	0	9,299	9,299	9,299
	TOTAL FEDERAL REVENUE	0	9,299	9,299	9,299
STATE					
8550	Mandated Costs	720,414	725,254	725,254	725,254
8550	Mandated Costs One-Time Back-Log	3,985,818	3,996,090	3,996,090	3,996,090
8560	Lottery	2,689,260	2,758,216	2,727,823	2,727,823
8560	Lottery Prior Year	0	0	55,247	55,247
8590	California English Language	11,000	11,000	10,977	11,000
8590	High School Exit Exam	0	4,094	0	4,094
8590	Medi Cal Billing	300,000	47,726	47,726	47,726
8590	Medi Cal Administrative	0	18,859	130,509	130,509
8590	Pupil Testing Incentive	30,000	35,444	0	35,444
8590	Student Identification	0	51,378	55,953	55,953
	TOTAL STATE REVENUE	7,736,492	7,648,061	7,749,579	7,789,140
LOCAL					
8631	Sale of Equipment & Supplies	1,000	29,000	37,152	37,152
8650	Rentals & Leases - Civic Center	633,000	633,000	600,930	633,000
8650	Rentals & Leases - MATES	99,863	99,863	99,863	99,863
8650	Rentals & Leases - BRIDGES	153,721	153,721	159,472	153,721
8650	Rentals & Leases - Sites	22,180	55,130	138,164	138,635
8660	Interest	200,000	500,000	509,592	509,600
8677	Interagency Revenues Miscellaneous	0	0	185,139	0
8689	Transportation Fees	43,000	40,000	40,334	40,334
8689	Other Fees (Ath, Co-Curr & Band)	400,000	464,804	240,042	464,804
8691	Non-LCFF 50% Reduction	129	98	7	7

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF INCOME
2016/17 UNAUDITED ACTUALS
UNRESTRICTED FUNDS
JUNE 30, 2017

MAJOR	DESCRIPTION	2016/17 ADOPTED BUDGET	2016/17 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/17	2016/17 ANNUAL BUDGET
8699	Other Local Income	80,904	223,787	336,297	159,923
8699	Advanced Placement Testing	410,000	469,819	482,200	551,410
8699	Donations/Field Trips	0	945,514	3,218,225	3,210,202
8699	E-Rate Income	40,000	83,000	113,237	113,237
8699	Outdoor Education	291,500	277,092	267,369	277,092
8699	PreSat Testing	110,000	99,396	62,543	93,536
8699	Safety Funds from JPA	56,619	93,453	53,215	93,453
8699	Connect-Ed	20,000	10,000	8,000	10,000
	TOTAL LOCAL FUNDS	2,561,916	4,177,677	6,551,781	6,585,969
INCOMING TRANSFERS					
8710	Out-of-District Tuition	40,000	40,000	55,872	55,872
8980	Contributions to Restricted Programs				
	Special Education-Basic IDEA	(11,368,635)	(11,552,805)	(10,946,009)	(11,760,791)
	Special Education-Paraprofessionals	(2,257,981)	(2,140,440)	(2,270,555)	(2,270,555)
	Special Education Preschool Program	(893,611)	(897,065)	(802,541)	(802,541)
	Routine Restricted Maintenance	(4,694,957)	(5,264,126)	(5,093,457)	(5,093,457)
	TOTAL INCOMING TRANSFERS	(19,175,184)	(19,814,436)	(19,056,690)	(19,871,472)
	TOTAL INCOME	143,743,006	144,696,789	147,984,993	147,243,960

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF EXPENSE
2016/17 UNAUDITED ACTUALS
UNRESTRICTED FUNDS
JUNE 30, 2017

MAJOR	DESCRIPTION	2016/17 ADOPTED BUDGET	2016/17 2ND INTERIM BUDGET	ACTUAL EXPENSES 06/30/17	2016/17 ANNUAL BUDGET
1100	Teacher Salaries	63,002,124	62,365,633	62,685,911	62,479,663
1100	Column	300,000	0	0	0
1100	Additional 2.0 fte Certificated Teachers	115,076	0	0	0
1200	Counselors, Psychs, Librarians & Nurses	4,407,156	4,334,377	4,409,488	4,334,377
1300	Supt, Ass Supts, Dirctrs, Princps, Coords	7,130,493	7,106,674	7,115,808	7,106,674
1900	Other Certificated Salaries	118,482	113,145	212,355	125,730
	TOTAL CERTIFICATED SALARIES	75,073,331	73,919,829	74,423,562	74,046,444
2100	IA's Occ Ther/Coachs/Class Advts/Tutors	807,291	1,148,865	1,673,397	1,498,487
2200	M&O Int/Transp/Health Clerks	5,745,805	5,695,221	5,691,637	5,708,435
2300	Class Directors & Supv Salaries	1,008,573	1,028,835	1,022,651	1,028,835
2400	Secretarial & Clerical Salaries	7,066,946	6,833,161	6,972,966	6,894,959
2900	Other Class Salaries	1,317,662	1,404,090	2,429,290	2,001,579
	TOTAL CLASSIFIED SALARIES	15,946,277	16,110,172	17,789,941	17,132,295
3100	STRS	9,396,932	9,253,870	9,248,172	9,266,563
3200	PERS	1,826,331	1,821,605	1,839,923	1,849,367
3300	OASDI/Medicare	2,139,834	2,118,787	2,260,177	2,169,099
3400	Health & Welfare	16,375,991	16,056,858	15,884,153	16,061,159
3500	SUI	44,581	44,094	45,482	44,522
3600	Workers' Compensation	1,581,842	1,562,911	1,618,125	1,578,365
3700	Retiree Benefits	379,794	374,439	330,653	374,439
3900	Other Benefits	26,420	26,420	18,743	26,420
	TOTAL BENEFITS	31,771,725	31,258,984	31,245,428	31,369,934
4100	Textbooks	2,200,000	2,527,220	1,109,740	2,527,220
4200	Other Books	200	1,572	87,301	5,879
4300	Materials and Supplies	4,594,706	7,464,976	3,386,829	8,070,120
4400	Non-Capitalized Furn/Equip	608,365	648,666	496,865	706,018
	TOTAL BOOKS AND SUPPLIES	7,403,271	10,642,434	5,080,735	11,309,237
5120	Professional Services-Transportation	1,985,000	1,985,000	2,078,635	1,985,000
5200	Travel & Conferences	241,952	387,593	368,430	392,858
5300	Dues & Membership	51,625	50,863	54,633	50,863
5400	Insurance	1,321,357	1,303,956	1,288,432	1,303,956
5500	Operation & Housekeeping Services	3,567,500	3,867,500	4,187,311	3,867,961
5600	Rentals, Leases & Repairs	1,121,835	1,102,045	1,436,463	1,385,013
5700	Interprogram Chrgs (Postage, CopyCtr)	(344,452)	(363,443)	(429,076)	(398,962)
5800	Prof/Consult Serv & Oper Expenses	2,454,733	2,781,456	3,396,560	2,967,056
5900	Communications	729,478	605,175	526,042	605,175
	TOTAL CONTRACTED SERVICES AND OTHER OPERATING EXPENSES	11,129,028	11,720,145	12,907,430	12,158,920

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF EXPENSE
2016/17 UNAUDITED ACTUALS
UNRESTRICTED FUNDS
JUNE 30, 2017

MAJOR	DESCRIPTION	2016/17 ADOPTED BUDGET	2016/17 2ND INTERIM BUDGET	ACTUAL EXPENSES 06/30/17	2016/17 ANNUAL BUDGET
6500	Equipment	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL CAPITAL OUTLAY	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
7100	Excess Costs-Special Education	10,000	10,000	0	10,000
7100	Other Transfers - County Sp Ed ADA	240,000	305,000	307,076	305,000
7300	Direct & Indirect Support-Adult Ed	(196,113)	(196,113)	(196,113)	(164,916)
	Direct & Indirect Support-Child Care	(342,794)	(348,956)	(348,956)	(348,956)
	Indirect Support-Restricted Prgms	(152,013)	(164,916)	(147,838)	(196,113)
7600	Interfund Transfers				
	Adult Education Power Program	5,000	5,000	5,000	5,000
	Child Nutri Mandatory to Alleviate Deficit	<u>414,196</u>	<u>269,211</u>	<u>0</u>	<u>269,211</u>
	TOTAL OTHER OUTGO	<u>(21,724)</u>	<u>(120,774)</u>	<u>(380,831)</u>	<u>(120,774)</u>
	 TOTAL 1000-7000	 <u><u>141,301,908</u></u>	 <u><u>143,530,790</u></u>	 <u><u>141,066,265</u></u>	 <u><u>145,896,056</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
RESTRICTED FUNDS
2016/17 UNAUDITED ACTUALS
JUNE 30, 2017

NET BEGINNING BALANCE JULY 1, 2016	3,523,069
Incomes	<u>39,155,437</u>
Total Income and Beginning Balance	42,678,506
Expenditures	<u>(40,629,963)</u>
NET ENDING BALANCE - JUNE 30, 2017	<u><u>2,048,539</u></u>

BREAKDOWN OF NET ENDING BALANCE

Reserve for Program Carryovers	2,048,539
NET ENDING BALANCE - JUNE 30, 2017	<u><u>0</u></u>

Educator Effectiveness	6264	893,656
Lottery Prop 20	6300	967,983
Restricted EIA	7090	4,638
College Readiness	7338	<u>182,262</u>
		<u><u>2,048,539</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF INCOME
2016/17 UNAUDITED ACTUALS
RESTRICTED FUNDS
JUNE 30, 2017

MAJOR	DESCRIPTION	2016/17 ADOPTED BUDGET	2016/17 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/17	2016/17 ANNUAL BUDGET
FEDERAL					
8181	Special Ed PL94-142	3,175,434	3,178,265	3,139,896	3,139,896
8182	Special Ed Preschool	193,718	193,718	285,280	285,280
8290	IASA Title I	1,531,067	1,835,467	1,498,051	1,835,467
8290	Title IIA	408,496	499,660	325,439	499,660
8290	Title III Part A (LEP)	189,122	160,970	131,112	160,970
8290	Immigration Education Program	0	30,531	14,482	30,531
8290	Carl Perkins - Vocational Education	105,709	100,343	100,340	100,340
	TOTAL FEDERAL REVENUE	5,603,546	5,998,954	5,494,600	6,052,144
STATE					
8311	Special Ed Infant	189,417	189,417	191,321	191,321
8560	Lottery	787,569	861,943	852,957	852,957
8560	Lottery Prior Year	0	0	63,821	63,821
8590	After School Education-Conejo	112,275	112,275	112,275	112,275
8590	After School Education-Glenwood	112,275	112,275	112,275	112,275
8590	California Clean Energy Jobs	654,540	1,665,565	565,477	1,665,743
8590	Career Pathway Trust	0	526,835	229,051	492,885
8590	College Readiness	0	196,355	198,644	198,644
8590	County SELPA Mental Health ISes	806,542	782,410	605,077	683,199
8590	Special Ed Student Workability	121,166	114,847	114,847	114,847
8590	California Partnership	150,000	326,312	191,552	348,762
8590	Non Public Sch Mental Health SELPA Reimburse	420,000	933,391	700,771	933,391
8590	Tobacco Use Prevention	534,780	534,780	152,261	534,780
	TOTAL STATE REVENUE	3,888,564	6,356,405	4,090,329	6,304,900
LOCAL					
8677	Interagency Revenues Miscellaneous	0	0	228,917	355,000
8699	Other Local Income	0	586,745	402,827	675,987
8699	City of Thousand Oaks Recycle Grant	0	384	0	384
8699	Community Enhancement	0	11,271	5,002	11,271
8699	Conejo School's Found-Anonymous Donation	0	12,085	0	12,085
8699	Neighborhood City Pay	435,000	448,027	484,609	485,526
8699	Neighborhood for Learning-Fees	57,101	56,570	71,124	87,284
8699	Neighborhood for Learning	664,255	664,255	664,255	664,255
8699	Sage Grant	45,000	51,898	48,855	51,898
8699	Park Oaks Outreach Program	0	4,044	3,664	4,044
8699	University Preschool Program	140,000	154,395	15,971	138,919
8699	Way to Grow	0	7,472	1,937	1,937
	TOTAL LOCAL FUNDS	1,341,356	1,997,146	1,927,161	2,488,590
INCOMING TRANSFERS					
8792	SELPA Transfer Spec Ed Master Plan	8,300,748	8,300,748	8,249,409	8,249,409
8792	SELPA Transfer Special Education	0	191,712	210,087	210,087
8792	SELPA Infant Discretionary	0	3,875	3,875	3,875
8919	Interfund Transfer from Child Care to NCP	143,027	130,000	67,414	158,607
8980	Contributions from General Fund				
	Special Education-Basic IDEA	11,368,635	11,552,805	10,946,009	11,760,791
	Special Education -Paraprofessionals	2,257,981	2,140,440	2,270,555	2,270,555
	Special Education-Preschool Program	893,611	897,065	802,541	802,541
	Routine Restricted Maintenance	4,694,957	5,264,126	5,093,457	5,093,457
	TOTAL INCOMING TRANSFERS	27,658,959	28,480,771	27,643,347	28,549,322
8000	TOTAL INCOME	38,492,425	42,833,276	39,155,437	43,394,956

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF EXPENSE
2016/17 UNAUDITED ACTUALS
RESTRICTED FUNDS
JUNE 30, 2017

MAJOR	DESCRIPTION	2016/17 ADOPTED BUDGET	2016/17 2ND INTERIM BUDGET	ACTUAL EXPENSES 06/30/17	2016/17 ANNUAL BUDGET
1100	Teacher Salaries	11,119,368	12,025,215	11,714,179	12,040,008
1200	Counselors, Psychs, Librarians & Nurses	1,117,286	1,123,067	1,141,015	1,124,291
1300	Supt, Ass Supts, Dirctrs, Princps, Coords	556,617	583,949	601,111	604,127
1900	Other Certificated Salaries	421,631	425,563	429,820	425,563
	TOTAL CERTIFICATED SALARIES	13,214,902	14,157,794	13,886,125	14,193,989
2100	IA's Occ Ther/Coachs/Class Advts/Tutors	4,722,679	4,713,618	4,988,001	4,777,338
2200	M&O Int/Transp/Health Clerks	2,783,930	2,694,629	2,620,998	2,694,629
2300	Class Directors & Supv Salaries	483,520	566,157	568,081	566,157
2400	Secretarial & Clerical Salaries	376,491	410,002	367,981	411,002
2900	Other Class Salaries	187,346	182,548	407,282	190,698
	TOTAL CLASSIFIED SALARIES	8,553,966	8,566,954	8,952,343	8,639,824
3100	STRS	1,617,393	1,735,095	1,680,380	1,737,330
3200	PERS	979,628	999,974	1,012,331	1,005,411
3300	OASDI/Medicare	816,373	830,623	835,353	836,911
3400	Health & Welfare	4,409,817	4,368,314	4,330,330	4,389,112
3500	SUI	10,885	11,351	11,122	11,410
3600	Workers' Compensation	381,500	397,717	400,230	399,785
3700	Retiree Benefits	114,295	119,650	97,812	119,650
	TOTAL BENEFITS	8,329,891	8,462,724	8,367,558	8,499,609
4100	Textbooks	788,069	1,410,707	464,067	1,410,707
4200	Other Books	2,000	47,046	75,215	54,862
4300	Materials and Supplies	2,648,060	4,390,000	1,091,769	4,594,754
4400	Non-Capitalized Furn/Equip	12,119	567,694	358,611	657,474
	TOTAL BOOKS AND SUPPLIES	3,450,248	6,415,447	1,989,662	6,717,797
5120	Professional Services-Transportation	0	80,000	107,589	80,000
5200	Travel & Conferences	70,280	296,088	281,618	326,713
5300	Dues & Membership	0	0	1,413	3,000
5500	Operation & Housekeeping Services	10,000	10,000	12,017	8,000
5600	Rentals, Leases & Repairs	402,611	1,748,569	1,656,164	1,754,146
5700	Interprogram Chrgs (Postage, CopyCtr)	3,700	3,700	51,477	32,778
5800	Prof/Consult Serv & Oper Expenses	2,764,314	4,159,937	2,865,869	4,110,743
5900	Communications	5,500	5,900	5,108	6,100
	TOTAL CONTRACTED SERVICES AND OTHER OPERATING EXPENSES	3,256,405	6,304,194	4,981,255	6,321,480

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF EXPENSE
2016/17 UNAUDITED ACTUALS
RESTRICTED FUNDS
JUNE 30, 2017

MAJOR	DESCRIPTION	2016/17 ADOPTED BUDGET	2016/17 2ND INTERIM BUDGET	ACTUAL EXPENSES 06/30/17	2016/17 ANNUAL BUDGET
6400	Equipment	<u>40,000</u>	<u>442,476</u>	<u>419,226</u>	<u>442,476</u>
	TOTAL CAPITAL OUTLAY	<u>40,000</u>	<u>442,476</u>	<u>419,226</u>	<u>442,476</u>
7100	Excess Costs	1,495,000	1,841,836	1,885,956	1,856,955
7300	Direct & Indirect Support-General Fund	<u>152,013</u>	<u>164,916</u>	<u>147,838</u>	<u>164,916</u>
	TOTAL OTHER OUTGO	<u>1,647,013</u>	<u>2,006,752</u>	<u>2,033,794</u>	<u>2,021,871</u>
	TOTAL 1000-7000	<u><u>38,492,425</u></u>	<u><u>46,356,341</u></u>	<u><u>40,629,963</u></u>	<u><u>46,837,046</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2016/17 UNAUDITED ACTUALS
JUNE 30, 2017

LOCAL CONTROL FUNDING FORMULA (LCFF)

LCFF TARGET FUNDING CALCULATION 2020-21

ADA Unduplicated As A % of Enrollment 3yr average 23.47% .00% Cola

	ADA	Base Funding	Add-On	Supp	Concen	Target
Grades K-3	4,631.04	7,083	737	367	0	37,914,652
Grades 4-6	4,015.10	7,189	0	337	0	30,219,456
Grades 7-8	2,887.36	7,403	0	347	0	22,378,476
Grades 9-12	7,126.67	8,578	223	413	0	65,665,981
TOTAL BASE	18,660.17	144,173,912	5,002,324	7,002,334	0.00	156,178,566

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

LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET

158,227,484

LCFF INITIAL FUNDING CALCULATION (2012-13)

Calculate Local Control Funding Formula (LCFF) Floor

	2012-13 Rate	2016-17 ADA	
Current Year Funded ADA Times Base Per ADA	5,323.57	18,660.17	99,338,721
2012-13 Categorical Programs			18,112,692
LCFF Gap Funding Prior Year	1,555.55	18,660.17	29,026,827
TOTAL LOCAL CONTROL FUNDING CALCULATION FLOOR			<u>146,478,241</u>

LCFF 2016-17 ENTITLEMENT CALCULATION

Local Control Funding Formula (LCFF) Target 158,227,484
Local Control Funding Formula (LCFF) Floor (146,478,241)
Difference/GAP 11,749,244

Difference/GAP Multiplied by 2016-17 Funding Rate of 56.08% 6,588,600 *

Economic Recovery Payment 0
Local Control Funding Formula (LCFF) Entitlement Before Minimum State Aid Provision 153,066,840

Adult Education Revenue Limit Transfer (335,816)
Local Control Funding Formula Sub-Total 152,731,024

County ADA Transfer (307,076)

Net Local Control Funding Formula Entitlement Before Minimum State Aid Provision 152,423,948

*2016-17 Gap Funding 6,588,600
Declining Enrollment 420.04 ADA (2,889,503)
2016-17 Additional Funding 3,699,097

2016-17 State Aid 49,182,585
EPA Funding 8,007,472
Property Taxes 99,666,756
Property Taxes In-Lieu (3,789,973)
Total 2016-17 LCFF UNAUDITED ACTUALS 153,066,840

Supplemental Allocation With Min. Proportionality Percentage of 3.71% 5,399,912

2016/17 UNAUDITED ACTUALS
 LOTTERY BUDGET
 JUNE 30, 2017

2016-17 LOTTERY ACCOUNT SUMMARY

2016-17 Income		
	\$187.78 per ADA X 19,069.02 ADA Including A/E Mandated Absentee Rate*	3,580,780
2016-17 Expenditures:		
	Classified Staff Development	7,237
	Certificated Curriculum Staff Development	11,675
	Restricted Textbooks (Excludes Prior Year)	<u>852,957</u>
Total 2016-17 Expenditures		<u>(871,869)</u>
2016-17 Lottery Balance Applied to General Fund Balance		<u><u>2,708,911</u></u>

*ADA adjustment for elimination of excused absences

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2016/17 UNAUDITED ACTUALS
JUNE 30, 2017

EMPLOYEE BENEFITS

Object Code	Account	2016/17 Adopted Budget Rate	2016/17 Revised Budget Rate
3100	State Teachers' Retirement	12.580%	12.580%
3200	Public Employees' Retirement	13.888%	13.888%
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	1.750%	1.750%
3400	Health Benefits Yearly Rate		
	Medical without prescription	11,358	11,358
	Prescription	1,381	1,381
	Dental	1,397	1,397
	Vision	191	191
	Life Insurance	81	81
	Total District Paid	14,408	14,408
	Estimated Average Employee Contribution		2,069
	Total Average Health and Welfare Funding Per Employee		16,477
	Total Health and Welfare Composite Rate		17,323
	Total Difference Over/(Under) Per Employee		(846)

*Maximum 2017 Social Security Salary \$127,200

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2016/17 UNAUDITED ACTUALS
JUNE 30, 2017

EXHIBIT D

GENERAL FUND MAJOR UTILITY ACCOUNT

Object Code	Title	2016/17 Adopted Budget	2016/17 2nd Interim Budget	Actual Expenses 6/30/2017	2016/17 Annual Budget
5510	Gas	192,500	192,500	189,457	192,500
5520	Electricity	1,927,000	2,127,000	2,471,784	2,125,000
5530	Water	1,026,500	1,126,500	1,115,070	1,126,500
5910	Telephone	694,500	573,785	463,000	573,785
5560	Trash Disposal	237,500	237,500	242,510	237,961
5570	Sanitation	194,000	194,000	180,506	194,000
Total		4,272,000	4,451,285	4,662,327	4,449,746

GENERAL FUND INSURANCE

<u>Coverage</u>	2015/16 Contribution	Annual 2016/17 Contribution
Liability (COP)	949,429	989,474
Auto/Booster/Misc	3,801	0
Property/Fire/DIC/B&M	339,153	359,346
Total	1,292,383	1,348,820

Conejo Valley Unified
Ventura County

Unaudited Actuals
2016-17 Unaudited Actuals
Program by Resource Report
Expenditures by Object - Summary

56 73759 0000000
Report PGM

Expenditures through: June 30, 2017

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

01 1400 0 Education Protection Account

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	0.00
Revenue Limit Sources	8010-8099	8,007,472.00
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		8,007,472.00
EXPENDITURE AND OTHER FINANCING USES		
Certificated Salaries	1000-1999	6,913,117.00
Classified Salaries	2000-2999	0.00
Employee Benefits	3000-3999	1,094,355.00
Books and Supplies	4000-4999	0.00
Services and Other Operating Expenditures	5000-5999	0.00
	except 5100-5199	0.00
Subagreements for Services	5100-5199	0.00
Capital Outlay	6000-6999	0.00
Other Outgo (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		8,007,472.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00
INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES		
Eligible Expenditures (Objects 1000-5999 except objects 5100-5199)		8,007,472.00
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2016/17 UNAUDITED ACTUALS
JUNE 30, 2017

ADULT EDUCATION FUND

NET BEGINNING BALANCE JULY 1, 2016	629,915
Income	<u>4,178,706</u>
Total Income and Beginning Balance	4,808,621
Expenditures	<u>(4,125,494)</u>
NET ENDING BALANCE - JUNE 30, 2017	<u><u>683,127</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2016	934,800
Add: Cash Receipts July 1, 2016 through June 30, 2017	
Accounts Receivable	(32,529)
Due From Other Funds	(22,631)
Income	<u>4,178,706</u>
TOTAL CASH AVAILABLE	<u>5,058,346</u>
Deduct: Expenditures July 1, 2016 through June 30, 2017	
Accounts Payable	(37,168)
Due to Other Funds	(25,120)
Deferred Income	0
Expenditures	<u>4,125,493</u>
CASH IN COUNTY TREASURY - JUNE 30, 2017	<u><u>995,141</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2016/17 UNAUDITED ACTUALS
JUNE 30, 2017

ADULT EDUCATION FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2016/17 ADOPTED BUDGET	2016/17 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/17	2016/17 ANNUAL BUDGET
8091	General Fund LCFF Transfer	335,816	335,816	335,816	335,816
8200	Federal Revenue	242,092	242,092	203,920	203,920
8590	Other State Revenue	1,356,434	1,356,434	1,356,434	1,356,434
8660	Interest	1,500	1,500	7,923	7,923
8671	Fees and Contracts	2,421,000	2,421,000	2,196,867	2,196,867
8677	Interagency Services	0	70,000	70,000	70,000
8699	Fees and Books	10,000	10,000	2,746	2,746
8919	Other Transfer - General Fund	5,000	5,000	5,000	5,000
		<u>4,371,842</u>	<u>4,441,842</u>	<u>4,178,706</u>	<u>4,178,706</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2016/17 ADOPTED BUDGET	2016/17 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/17	2016/17 ANNUAL BUDGET
1000	Certificated Salaries	1,232,272	1,233,828	1,427,969	1,427,969
2000	Classified Salaries	845,613	844,394	865,120	865,120
3000	Employee Benefits	459,035	458,698	458,497	458,498
4000	Books and Supplies	764,107	751,321	358,121	358,121
5000	Contracted Services	460,392	463,527	515,346	515,346
5750	Direct Support to General Fund	270,552	284,330	279,296	279,296
6000	Capital Outlay	15,000	25,031	25,031	25,031
7300	Indirect Support to Gen Fund	196,113	196,113	196,113	196,113
		<u>4,243,084</u>	<u>4,257,242</u>	<u>4,125,493</u>	<u>4,125,494</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2016/17 UNAUDITED ACTUALS
JUNE 30, 2017

BOND MEASURE I BUILDING FUND #212

NET BEGINNING BALANCE - JULY 1, 2016	16,490,577
Income	<u>192,997</u>
Total Income and Net Beginning Balance	16,683,574
Expenditures	<u>(6,189,951)</u>
NET ENDING BALANCE - JUNE 30, 2017	<u><u>10,493,623</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2016	18,111,608
Add: Cash Receipts July 1, 2016 through June 30, 2017	
Accounts Receivable	7,575
Due From Other Funds	(89,631)
Income	<u>192,997</u>
	<u>110,941</u>
TOTAL CASH AVAILABLE	18,222,548
Deduct: Expenditures July 1, 2016 through June 30, 2017	
Accounts Payable	819,444
Due to Other Funds	(300)
Expenditures	<u>6,189,951</u>
	<u>(7,009,095)</u>
CASH IN COUNTY TREASURY - JUNE 30, 2017	<u><u>11,213,453</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2016/17 UNAUDITED ACTUALS
JUNE 30, 2017

BOND MEASURE I BUILDING FUND #212

STATEMENT OF INCOME

SOURCE OF INCOME	DESCRIPTION	2016/17 ADOPTED BUDGET	2016/17 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/17	2016/17 ANNUAL BUDGET
8660	Interest	55,000	100,000	106,226	106,226
8699	E-Rate Income	114,016	114,016	86,771	86,771
	TOTALS	<u>169,016</u>	<u>214,016</u>	<u>192,997</u>	<u>192,997</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2016/17 ADOPTED BUDGET	2016/17 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/17	2016/17 ANNUAL BUDGET
2000	Classified Salaries	301,266	291,150	280,019	280,019
3000	Benefits	119,502	114,689	109,532	109,532
4000	Supplies	0	69,348	77,178	77,178
5000	Contracted Services	1,699,445	6,886,407	5,398,116	5,398,117
6000	Capital Outlay	0	43,749	325,105	325,105
	TOTALS	<u>2,120,213</u>	<u>7,405,343</u>	<u>6,189,951</u>	<u>6,189,951</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2016/17 UNAUDITED ACTUALS
JUNE 30, 2017

BOND MEASURE I ENDOWMENT FUND #213

NET BEGINNING BALANCE - JULY 1, 2016	8,421,141
Income	<u>51,927</u>
Total Income and Net Beginning Balance	8,473,068
Expenditures	<u>(4,141,724)</u>
NET ENDING BALANCE - JUNE 30, 2017	<u><u>4,331,344</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2016	8,418,138
Add: Cash Receipts July 1, 2016 through June 30, 2017	
Accounts Receivable	2,458
Due From Other Funds	498
Income	<u>51,927</u>
	<u>54,883</u>
TOTAL CASH AVAILABLE	8,473,021
Deduct: Expenditures July 1, 2016 through June 30, 2017	
Accounts Payable	(1,457,235)
Due to Other Funds	0
Expenditures	<u>4,141,724</u>
	<u>(2,684,489)</u>
CASH IN COUNTY TREASURY - JUNE 30, 2017	<u><u>5,788,532</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2016/17 UNAUDITED ACTUALS
JUNE 30, 2017

BOND MEASURE I ENDOWMENT FUND #213

STATEMENT OF INCOME

SOURCE OF INCOME	DESCRIPTION	2016/17 ADOPTED BUDGET	2016/17 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/17	2016/17 ANNUAL BUDGET
8660	Interest	20,000	20,000	51,927	52,000
	TOTALS	<u>20,000</u>	<u>20,000</u>	<u>51,927</u>	<u>52,000</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2016/17 ADOPTED BUDGET	2016/17 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/17	2016/17 ANNUAL BUDGET
2000	Classified Salaries	597,294	433,391	390,469	432,282
3000	Benefits	283,049	210,344	187,988	210,344
4000	Books and Supplies	2,051,190	4,140,770	3,318,609	4,140,770
5000	Site Licenses	0	62,868	244,658	63,977
	TOTALS	<u>2,931,533</u>	<u>4,847,373</u>	<u>4,141,724</u>	<u>4,847,373</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2016/17 UNAUDITED ACTUALS
JUNE 30, 2017

BOND REDEMPTION FUND

NET BEGINNING BALANCE JULY 1, 2016	10,604,966
Income	<u>10,450,561</u>
Total Income and Net Beginning Balance	21,055,527
Expenditures	<u>(9,806,600)</u>
NET ENDING BALANCE - JUNE 30, 2017	<u><u>11,248,928</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2016	10,584,793
Add: Cash Receipts July 1, 2016 through June 30, 2017	
Accounts Receivable	(8,091)
Income	<u>10,450,561</u>
TOTAL CASH AVAILABLE	<u>10,442,470</u>
	21,027,263
Deduct: Expenditures July 1, 2016 through June 30, 2017	
Expenditures	<u>9,806,600</u>
	<u>(9,806,600)</u>
CASH IN COUNTY TREASURY - JUNE 30, 2017	<u><u>11,220,664</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2016/17 UNAUDITED ACTUALS
JUNE 30, 2017

BOND REDEMPTION FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2016/17 ADOPTED BUDGET	2016/17 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/17	2016/17 ANNUAL BUDGET
8571	Homeowner Exemption	74,379	64,045	64,000	64,000
8611	Secured Roll Voted Indebt	9,973,504	9,120,621	9,973,904	9,973,904
8612	Unsecured Roll Voted Indebt	174,785	178,018	179,859	179,859
8613	P/Y Tax Voted Indebt	0	0	9,963	9,963
8614	Supplemental Voted Indebt	0	0	170,569	170,569
8660	Interest	13,000	13,000	52,266	52,266
	TOTALS	<u>10,235,668</u>	<u>9,375,684</u>	<u>10,450,561</u>	<u>10,450,561</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2016/17 ADOPTED BUDGET	2016/17 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/17	2016/17 ANNUAL BUDGET
7433	Bond Redemption	4,117,318	4,117,318	4,117,318	4,117,318
7434	Bond Interest	5,689,282	5,689,282	5,689,282	5,689,282
	TOTALS	<u>9,806,600</u>	<u>9,806,600</u>	<u>9,806,600</u>	<u>9,806,600</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2016/17 UNAUDITED ACTUALS
JUNE 30, 2017

CHILD CARE FUND

NET BEGINNING BALANCE - JULY 1, 2016	141,112
Income	<u>5,110,239</u>
Total Income and Net Beginning Balance	5,251,351
Expenditures	<u>(5,249,958)</u>
NET ENDING BALANCE - JUNE 30, 2017	<u><u>1,393</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2016		574,909
Add: Cash Receipts July 1, 2016 through June 30, 2017		
Accounts Receivable	(59,394)	
Due from Other Funds	76,465	
Income	<u>5,110,239</u>	<u>5,127,310</u>
TOTAL CASH AVAILABLE		5,702,219
Deduct: Expenditures July 1, 2016 through June 30, 2017		
Accounts Payable	(18,455)	
Due To Other Funds	272,331	
Deferred Revenue	50,649	
Expenditures	<u>5,249,958</u>	<u>(5,554,483)</u>
CASH IN COUNTY TREASURY - JUNE 30, 2017		<u><u>147,736</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2016/17 UNAUDITED ACTUALS
JUNE 30, 2017

CHILD CARE FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2016/17 ADOPTED BUDGET	2016/17 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/2017	2016/17 ANNUAL BUDGET
8290	Other Federal Income	0	0	0	0
8590	Other State Income	599,000	610,037	610,037	610,037
8660	Interest	1,800	1,800	2,441	1,800
8673	Child Care Fees	4,237,822	4,448,746	4,257,766	4,448,746
8699	Reg Fees/Other Income	121,584	157,449	239,995	157,449
	TOTALS	<u>4,960,206</u>	<u>5,218,032</u>	<u>5,110,239</u>	<u>5,218,032</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2016/17 ADOPTED BUDGET	2016/17 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/2017	2016/17 ANNUAL BUDGET
1000	Certificated Salaries	134,426	134,426	135,771	134,426
2000	Classified Salaries	2,782,674	2,836,105	2,934,426	2,836,105
3000	Employee Benefits	1,095,566	1,170,097	1,156,967	1,170,097
4000	Books and Supplies	239,243	326,016	227,735	326,016
4400	Equipment not Capitalized	50,000	60,000	41,257	60,000
5000	Contracted Services	237,824	227,824	247,732	227,824
5750	Interfund Facility Use	69,600	69,930	81,663	69,930
5900	Communications	11,000	11,000	8,037	11,000
6200	Building Improvements	40,000	30,000	0	30,000
7300	Direct & Indirect Costs to General Fund	342,794	348,956	348,956	348,956
7619	Interfund Transfer GF	143,027	130,000	67,414	130,000
	TOTALS	<u>5,146,154</u>	<u>5,344,354</u>	<u>5,249,958</u>	<u>5,344,354</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2016/17 UNAUDITED ACTUALS
JUNE 30, 2017

CHILD NUTRITION FUND

NET BEGINNING BALANCE - JULY 1, 2016	71,479
Stores	71,479
Contingency	<u>0</u>
	71,479
Income	<u>4,365,639</u>
Total Income and Net Beginning Balance	4,437,118
Expenditures	<u>(4,382,030)</u>
NET ENDING BALANCE - JUNE 30, 2017	<u><u>55,088</u></u>

BREAKDOWN OF NET ENDING BALANCE

Stores	55,088
Contingency	<u>0</u>
NET ENDING BALANCE - JUNE 30, 2017	<u><u>55,088</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
CHILD NUTRITION FUND
STATEMENT OF CASH BALANCE
JUNE 30, 2017

CASH IN COUNTY TREASURY - JULY 1, 2016		155,094
Cash Collection Awaiting Deposit		(9,793)
Add: Cash Receipts July 1, 2016 through June 30, 2017		
Petty Cash	0	
Accounts Receivable	105,675	
Subsidy Awaiting Deposit	(428,155)	
Due from Other Funds	21,668	
Stores	16,254	
Income	<u>4,365,639</u>	<u>4,081,080</u>
TOTAL CASH AVAILABLE		4,226,381
Deduct: Expenditures July 1, 2016 through June 30, 2017		
Accounts Payable	(210,323)	
Due to Other Funds	(102,497)	
Deferred Revenue	50,008	
Expenditures	<u>4,382,030</u>	<u>(4,119,218)</u>
CASH IN COUNTY TREASURY - JUNE 30, 2017		<u><u>107,164</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2016/17 UNAUDITED ACTUALS
JUNE 30, 2017

CHILD NUTRITION FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2016/17 ADOPTED BUDGET	2016/17 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/17	2016/17 ANNUAL BUDGET
8220	Federal Revenue	2,088,880	2,185,692	2,228,138	2,228,138
8500	State Revenue	174,000	178,650	169,709	169,709
8634	Cash Sales	1,778,213	1,878,758	2,066,333	2,172,057
8634	Deferred Pre-Paid Ticket Sales	(150,000)	(150,000)	(105,724)	(105,724)
8660	Interest	1,000	1,000	1,750	1,750
8699	Local	10,000	5,766	5,433	5,433
8699	Local Grants	0	4,234	0	0
8919	Mandatory Transfer from G/F	414,196	269,211	0	0
TOTALS		<u>4,316,289</u>	<u>4,373,311</u>	<u>4,365,639</u>	<u>4,471,363</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2016/17 ADOPTED BUDGET	2016/17 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/17	2016/17 ANNUAL BUDGET
2000	Classified Salaries	1,936,752	1,889,290	1,835,800	1,835,800
3000	Employee Benefits	617,491	595,768	588,762	588,762
4300	Supplies	165,168	258,405	171,063	171,063
4400	Equipment not Capitalized	10,000	10,000	129	129
4700	Food	1,364,789	1,407,421	1,596,710	1,596,710
5000	Contracted Services	218,089	208,564	188,423	188,423
5900	Communications	4,000	4,000	1,143	1,143
TOTALS		<u>4,316,289</u>	<u>4,373,448</u>	<u>4,382,030</u>	<u>4,382,030</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2016/17 UNAUDITED ACTUALS
JUNE 30, 2017

DEVELOPER DONATION FUND #2

NET BEGINNING BALANCE - JULY 1, 2016	1,250,443
Income	<u>1,610,167</u>
TOTAL INCOME and NET BEGINNING BALANCE	2,860,611
Expenditures	<u>(1,389,260)</u>
NET ENDING BALANCE - JUNE 30, 2017	<u><u>1,471,350</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2016		1,993,547
Add:	Cash Receipts July 1, 2016 through June 30, 2017	
	Accounts Receivable	(430,116)
	Due from Other Funds	0
	Income	<u>1,610,167</u>
		<u>1,180,051</u>
TOTAL CASH AVAILABLE		3,173,599
Deduct:	Expenditures July 1, 2016 through June 30, 2017	
	Accounts Payable	467,233
	Due to Other Funds	(3,020)
	Expenditures	<u>1,389,260</u>
		<u>(1,853,473)</u>
CASH IN COUNTY TREASURY - JUNE 30, 2017		<u><u>1,320,125</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2016/17 UNAUDITED ACTUALS
JUNE 30, 2017

DEVELOPER DONATION FUND #2

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2016/17 ADOPTED BUDGET	2016/17 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/17	2016/17 ANNUAL BUDGET
8660	Interest	2,000	10,000	13,099	13,099
8681	Developer Donation Fees	750,000	850,000	1,597,068	1,597,068
TOTALS		<u>752,000</u>	<u>860,000</u>	<u>1,610,167</u>	<u>1,610,167</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2016/17 ADOPTED BUDGET	2016/17 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/17	2016/17 ANNUAL BUDGET
2000	Classified Salaries	73,772	64,228	56,159	56,159
3000	Employee Benefits	30,011	27,064	23,537	23,537
4000	Supplies	0	106,383	262,857	262,857
5000	Contracted Services	18,119	311,443	1,019,176	1,018,176
6000	Capital Assets	0	0	27,531	27,531
TOTALS		<u>121,902</u>	<u>509,118</u>	<u>1,389,260</u>	<u>1,388,260</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2016/17 UNAUDITED ACTUALS
JUNE 30, 2017

HEALTH & WELFARE FUND

BEGINNING BALANCE JULY 1, 2016		32,368
Reserve for Claims		<u>2,046,389</u>
NET BEGINNING BALANCE JULY 1, 2016		<u>2,078,757</u>
Income		<u>25,597,860</u>
Total Income and Net Beginning Balance		27,676,617
Expenditures		<u>(27,092,647)</u>
NET ENDING BALANCE - JUNE 30, 2017		<u>583,970</u> *
Reserve for Claims*	(2,046,389)	
Net Balance - June 30, 2017	<u>583,970</u>	
Net Ending Balance Including Reserve	<u>(1,462,419)</u>	

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2016		1,671,927
Add: Cash Receipts July 1, 2016 through June 30, 2017		
Accounts Receivable	(1,126,475)	
Due From Other Funds	0	
Income	<u>25,597,860</u>	<u>24,471,386</u>
TOTAL CASH AVAILABLE		26,143,313
Deduct: Expenditures July 1, 2016 through June 30, 2017		
Accounts Payable	(780,740)	
Due to Other Funds	(3,560,765)	
Deferred Revenue		
Expenditures	<u>27,092,647</u>	<u>(22,751,142)</u>
CASH IN COUNTY TREASURY - JUNE 30, 2017		<u>3,392,170</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2016/17 UNAUDITED ACTUALS
JUNE 30, 2017

HEALTH & WELFARE FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2016/17 ADOPTED BUDGET	2016/17 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/17	2016/17 ANNUAL BUDGET
8660	Interest	4,300	5,000	12,268	12,300
8674	Contracted Services from Other Funds	23,258,077	23,018,999	22,342,864	23,018,999
8699	Other Revenue	2,722,980	2,618,741	3,228,948	3,230,000
8699	Other Revenue - One Time	0	237,494	13,780	34,980
TOTALS		<u>25,985,357</u>	<u>25,880,234</u>	<u>25,597,860</u>	<u>26,296,279</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2016/17 ADOPTED BUDGET	2016/17 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/17	2016/17 ANNUAL BUDGET
1000	Certificated Salaries	16,583	16,583	16,834	16,583
2000	Classified Salaries	128,892	123,789	99,016	123,789
3000	Employee Benefits	62,483	59,480	48,783	59,480
4000	Supplies	2,500	12,080	7,024	12,080
5000	Other Services	134,300	134,300	113,570	159,300
5815	Paid Fees	12,436,840	12,436,840	12,882,529	12,885,000
5880	Paid Claims	12,386,754	12,786,754	13,924,460	14,000,000
5900	Communications	0	400	431	435
TOTAL		<u>25,168,352</u>	<u>25,570,226</u>	<u>27,092,647</u>	<u>27,256,667</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2016/17 UNAUDITED ACTUALS
JUNE 30, 2017

PRIVATE PURPOSE TRUST FUND

NET BEGINNING BALANCE JULY 1, 2016	1,419
Income	<u>10,360</u>
Total Income and Net Beginning Balance	11,779
Expenditures	<u>(10,036)</u>
NET ENDING BALANCE - JUNE 30, 2017	<u><u>1,743</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2016	40,276
Add: Cash Receipts July 1, 2016 through June 30, 2017	
Accounts Receivable	(2,512)
Income	<u>10,360</u>
	<u>7,848</u>
TOTAL CASH AVAILABLE	48,124
Deduct: Expenditures July 1, 2016 through June 30, 2017	
Accounts Payable	0
Deferred Revenue	5,750
Expenditures	<u>10,036</u>
	<u>(15,786)</u>
CASH IN COUNTY TREASURY - JUNE 30, 2017	<u><u>32,338</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2016/17 UNAUDITED ACTUALS
JUNE 30, 2017

PRIVATE PURPOSE TRUST FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2016/17 ADOPTED BUDGET	2016/17 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/17	2016/17 ANNUAL BUDGET
8660	Interest	150	150	324	324
8699	Other Income	0	39,475	10,036	43,261
TOTALS		<u>150</u>	<u>39,625</u>	<u>10,360</u>	<u>43,585</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2016/17 ADOPTED BUDGET	2016/17 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/17	2016/17 ANNUAL BUDGET
7299	Other Transfers Out	0	39,475	10,036	43,261
TOTALS		<u>0</u>	<u>39,475</u>	<u>10,036</u>	<u>43,261</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2016/17 UNAUDITED ACTUALS
JUNE 30, 2017

SURPLUS PROPERTY FUND

NET BEGINNING BALANCE JULY 1, 2016	58,547
Income	<u>(39,730)</u>
Total Income and Net Beginning Balance	18,817
Expenditures	<u>(18,272)</u>
NET ENDING BALANCE - JUNE 30, 2017	<u><u>545</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2016	159,171
Add: Cash Receipts July 1, 2016 through June 30, 2017	
Accounts Receivable	2,496
Cash with a Fiscal Agent/Trust	40,000
Income	<u>(39,730)</u>
TOTAL CASH AVAILABLE	<u>161,937</u>
Deduct: Expenditures July 1, 2016 through June 30, 2017	
Accounts Payable	143,146
Due to Other Funds	0
Expenditures	<u>18,272</u>
CASH IN COUNTY TREASURY - JUNE 30, 2017	<u><u>(161,418)</u></u>
	<u><u>519</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2016/17 UNAUDITED ACTUALS
JUNE 30, 2017

SURPLUS PROPERTY FUND

STATEMENT OF INCOME

SOURCE OF INCOME	DESCRIPTION	2016/17 ADOPTED BUDGET	2016/17 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/17	2016/17 ANNUAL BUDGET
8650	Leases and Rentals	5,000	0	0	0
8660	Interest	0	600	270	300
8953	Sale of Land Conejo Center	204,000	0	0	0
8953	Sale of Land Kelley Road	0	(40,000)	(40,000)	(40,000)
TOTALS		<u>209,000</u>	<u>(39,400)</u>	<u>(39,730)</u>	<u>(39,700)</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2016/17 ADOPTED BUDGET	2016/17 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/17	2016/17 ANNUAL BUDGET
5699	Leases - CVHS (18 mo)	156,000	0	0	0
5810	Contracted Services	25,000	0	0	0
5815	Other Serv - Fees	0	0	0	0
5815	Other Fees - Conejo Center	109,794	0	0	0
5850	Contracted Serv - Legal	40,000	13,000	18,272	18,300
6200	Buildings - Alternative HS	(100,000)	0	0	0
TOTALS		<u>230,794</u>	<u>13,000</u>	<u>18,272</u>	<u>18,300</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2016/17 UNAUDITED ACTUALS
JUNE 30, 2017

TOPASS FUND

NET BEGINNING BALANCE - JULY 1, 2016	4,606,743
Income	<u>1,423,169</u>
Total Income and Net Beginning Balance	6,029,912
Expenditures	<u>(900,977)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2017	<u>5,128,936</u> *
*2016-17 Reserve for NPHS Stadium \$50,000	
*2016-17 Reserve for TOHS Stadium \$100,000	
*2016-17 Reserve for WHS Stadium \$50,000	

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2016	5,382,573
Add: Cash Receipts July 1, 2016 through June 30, 2017	
Accounts Receivable	16,694
Due from Other Funds	8,814
PrePaid Expense	(25,143)
Income	<u>1,423,169</u>
TOTAL CASH AVAILABLE	<u>1,423,534</u>
	6,806,107
Deduct: Expenditures July 1, 2016 through June 30, 2017	
Accounts Payable	815,513
Due to Other Funds	(28)
Expenditures	<u>900,977</u>
CASH IN COUNTY TREASURY - JUNE 30, 2017	<u>(1,716,462)</u>
	<u>5,089,645</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2016/17 UNAUDITED ACTUALS
JUNE 30, 2017

TOPASS FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2016/17 ADOPTED BUDGET	2016/17 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/17	2016/17 ANNUAL BUDGET
8625	Passthrough Payments	1,204,471	1,410,991	1,385,862	1,386,000
8660	Interest - Fund	14,000	30,000	37,307	37,310
	TOTALS	<u>1,218,471</u>	<u>1,440,991</u>	<u>1,423,169</u>	<u>1,423,310</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2016/17 ADOPTED BUDGET	2016/17 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/17	2016/17 ANNUAL BUDGET
2000	Classified Salaries	47,125	40,069	28,311	40,069
3000	Employee Benefits	18,027	15,549	11,531	15,549
4000	Supplies	0	4,808	4,808	4,808
5699	Rents & Leases	38,790	368,649	340,496	368,649
5000	Contracted Services	150,000	652,212	515,831	652,212
6000	Capital Outlay	750,000	0	0	0
	TOTALS	<u>1,003,942</u>	<u>1,081,287</u>	<u>900,977</u>	<u>1,081,287</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2016/17 UNAUDITED ACTUALS
JUNE 30, 2017

TOPASS FOUNDATION FUND

NET BEGINNING BALANCE - JULY 1, 2016	456,732
Income	<u>2,656</u>
Total income and Net Beginning Balance	459,388
Expenditures	<u>(259,861)</u>
NET ENDING BALANCE - JUNE 30, 2017	<u><u>199,527</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2016		464,968
Add: Cash Receipts July 1, 2016 through June 30, 2017		
Accounts Receivable	469	
Due from Other Funds	0	
Income	<u>2,656</u>	<u>3,125</u>
TOTAL CASH AVAILABLE		468,093
Deduct: Expenditures July 1, 2016 through June 30, 2017		
Accounts Payable	600	
Due to Other Funds	8,814	
Expenditures	<u>259,861</u>	<u>(269,275)</u>
CASH IN COUNTY TREASURY - JUNE 30, 2017		<u><u>198,818</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2016/17 UNAUDITED ACTUALS
JUNE 30, 2017

TOPASS FOUNDATION FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2016/17 ADOPTED BUDGET	2016/17 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/17	2016/17 ANNUAL BUDGET
8660	Interest - Fund	200	3,000	2,656	3,000
	TOTALS	200	3,000	2,656	3,000

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2016/17 ADOPTED BUDGET	2016/17 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/17	2016/17 ANNUAL BUDGET
4000	Material & Supplies	0	6,568	5,591	6,568
5000	Contracted Services	0	294,571	131,036	294,571
6000	Capitalized Furniture	0	153,890	123,234	153,890
	TOTALS	0	455,029	259,861	455,029

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2016/17 UNAUDITED ACTUALS
JUNE 30, 2017

TOPASS FOUNDATION FUND

SITE	DESCRIPTION	2016/17 ADOPTED EXPENSE	2016/17 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/17	2016/17 ANNUAL BUDGET
NPH	PAC Renovation	0	164,192	133,095	164,192
TOH	PAC Renovation	0	166,351	117,510	166,351
WHS	PAC Renovation	0	124,486	9,256	124,486
	TOTAL	0	455,029	259,861	455,029

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2016/17 UNAUDITED ACTUALS
JUNE 30, 2017

WORKER COMPENSATION FUND

BEGINNING BALANCE JULY 1, 2016	1,643,183	
Reserve for Claims	<u>5,153,704</u>	
NET BEGINNING BALANCE JULY 1, 2016	<u>6,796,887</u>	
Income	<u>2,239,283</u>	
Total Income and Net Beginning Balance	9,036,170	
Expenditures	<u>(1,692,434)</u>	
NET ENDING BALANCE - JUNE 30, 2017	<u><u>7,343,736</u></u>	*
Reserve for Claims*	(5,153,704)	
Ending Balance - June 30, 2017	<u>7,343,736</u>	
Net Ending Balance Including Reserve	<u><u>2,190,032</u></u>	

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2016		6,727,799
Add: Cash Receipts July 1, 2016 through June 30, 2017		
Accounts Receivable	(62,734)	
Due From Other Funds	(3,818,116)	
Income	<u>2,239,283</u>	<u>(1,641,566)</u>
TOTAL CASH AVAILABLE		5,086,233
Deduct: Expenditures July 1, 2016 through June 30, 2017		
Accounts Payable	(11,724)	
Due to Other Funds	7,741	
Expenditures	<u>1,692,434</u>	<u>(1,688,450)</u>
CASH IN COUNTY TREASURY - JUNE 30, 2017		<u><u>3,397,782</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2016/17 UNAUDITED ACTUALS
JUNE 30, 2017

WORKER COMPENSATION FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2016/17 ADOPTED BUDGET	2016/17 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/17	2016/17 ANNUAL BUDGET
8660	Interest	8,500	25,000	30,714	30,714
8674	Contracted Svcs from Gen Fund & Oth Funds	2,106,216	2,099,499	2,162,456	2,163,000
8699	All Other Local Rev	0	0	46,113	46,113
	TOTALS	<u>2,114,716</u>	<u>2,124,499</u>	<u>2,239,283</u>	<u>2,239,827</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2016/17 ADOPTED BUDGET	2016/17 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/17	2016/17 ANNUAL BUDGET
1000	Certificated Salaries	16,583	16,583	16,834	16,583
2000	Classified Salaries	79,648	78,306	80,162	78,306
3000	Employee Benefits	46,163	45,049	41,144	45,049
4000	Supplies	200	200	0	200
5200	Mileage/Conf/Dues	4,070	3,550	2,010	3,550
5450	Insurance	162,000	179,000	206,010	206,500
5750	Direct Costs for Interfund Ser	500	500	294	500
5800	Other Services	45,200	64,200	26,288	64,200
5815	Fees	200,000	190,000	184,312	190,000
5880	Paid Claims	1,000,000	1,150,000	1,135,276	1,150,000
5920	Communications	100	100	105	100
	TOTALS	<u>1,554,464</u>	<u>1,727,488</u>	<u>1,692,434</u>	<u>1,754,988</u>