

CONEJO VALLEY UNIFIED SCHOOL DISTRICT



2013-2014 1ST INTERIM FINANCIAL STATEMENTS

PRESENTED TO THE BOARD OF EDUCATION
AT THE BOARD MEETING OF DECEMBER 17, 2013

2013-14 First Interim Financial Statement

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CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 GENERAL FUND
 FINANCIAL STATEMENT
 2013/14 1ST INTERIM
 OCTOBER 31, 2013

NET BEGINNING BALANCE JULY 1, 2013	12,243,310
Stores	155,982
Revolving Cash	43,300
Reserve for Program Carryovers	2,199,542
School Carryovers	553,230
Pre-Paid Expenditures (Textbooks)	301,968
3% Reserve for Contingency	4,821,163
Reserve for 2013-14 Budget Development	<u>4,168,125</u>
Estimated Incomes	<u>161,217,565</u>
Total Estimated Income and Beginning Balance	173,460,875
Estimated Expenditures	<u>165,426,958</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2014	<u><u>8,033,917</u></u>

BREAKDOWN OF NET ENDING BALANCE

Stores	155,982
Revolving Cash	43,300
Reserve for Program Carryovers	30,000
3% Reserve for Contingency	4,962,809
Reserve for 2013-14 Budget Development	<u>2,841,826</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2014	<u><u>8,033,917</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 GENERAL FUND
 STATEMENT OF CASH BALANCE
 2013/14 1ST INTERIM
 OCTOBER 31, 2013

CASH IN COUNTY TREASURY - JULY 1, 2013 3,454,634

Add: Cash Receipts July 1, 2013 to October 31, 2013

Accounts Receivable	12,190,820	
Due from Other Funds	(1,427,418)	
Income	22,568,093	
Stores	194,334	
Prepaid Expenditures	<u>301,968</u>	<u>33,827,797</u>

TOTAL CASH AVAILABLE 37,282,431

Deduct: Expenditures July 1, 2013 through October 31, 2013

Accounts Payable	3,409,626	
Expenditures	44,267,310	
Due to Other Funds	829,708	
Deferred Revenue	968,806	
Good Faith Tran Loan	<u>(31,173,000)</u>	<u>18,302,450</u>

CASH IN COUNTY TREASURY - OCTOBER 31, 2013 18,979,981

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF INCOME 2013/14 1ST INTERIM
OCTOBER 31, 2013

MAJOR	DESCRIPTION	2012/13 ACTUAL REVENUE	2013/14 ADOPTED BUDGET	ACTUAL REVENUE 10/31/13	2013/14 PROJECTED BUDGET
REVENUE LIMIT SOURCES					
8011	State Aid - LCFF	5,433,465	12,450,690	10,001,388	15,761,332
8011	State Aid - LCFF Growth	0	5,006,577	0	0
8011	State Aid - LCFF At Risk Counseling	0	0	0	618,966
8011	State Aid - LCFF Gate	0	0	0	159,472
8011	State Aid - LCFF SIP	0	0	0	1,201,848
8011	State Aid - LCFF EIA/ESL	0	0	0	1,271,947
8011	State Aid - LCFF 10th Grade CSR	0	0	0	207,958
8011	State Aid - LCFF 9th Grade CSR	0	0	0	613,958
8011	State Aid - LCFF Arts and Music Grant	0	0	0	297,104
8011	State Aid - LCFF Advanced Placement	0	0	0	3,558
8011	State Aid - LCFF Comm English Tutoring	0	0	0	57,923
8011	State Aid - LCFF Continuation HS Block Grant	0	0	0	102,668
8011	State Aid - LCFF 10th Grade Counseling	0	0	0	72,360
8011	State Aid - LCFF K-3 CSR	0	0	0	4,707,045
8011	State Aid - LCFF Deferred Maintenance	0	0	0	801,214
8011	State Aid - LCFF Oral Health Assessment	0	0	0	9,845
8011	State Aid - LCFF Hourly Supplemental Program	0	0	0	727,007
8011	State Aid - LCFF HS Exit Exam	0	0	0	86,958
8011	State Aid - LCFF Instructional Materials	0	0	0	1,168,825
8011	State Aid - LCFF Math and Reading Develop	0	0	0	148,305
8011	State Aid - LCFF BTSA/PAR	0	0	0	275,235
8011	State Aid - LCFF Safe Schools	0	0	0	293,958
8011	State Aid - LCFF Adult Education	0	0	0	2,345,159
8011	State Aid - LCFF Staff Development	0	0	0	871,641
8011	State Aid - LCFF TARGET Instru Block Grant	0	0	0	1,259,001
8011	State Aid - LCFF International Bacc	0	0	0	20,820
8012	Education Protection Account	23,196,086	17,452,490	4,858,458	19,433,831
8019	State Aid Revenue Limit Prior Year	(95,676)	(47,838)	0	(47,838)
8021	Tax Relief Subventions	780,591	754,768	0	741,561
8029	Other Subventions	15	0	15	14
8041	Secured Roll Taxes	76,972,729	76,325,843	0	78,615,588
8042	Unsecured Roll Taxes	2,364,199	2,364,199	0	2,775,260
8043	Prior Years' Taxes	232,964	232,964	97,493	186,371
8044	Supplemental Taxes	675,761	455,407	188,404	506,820
8045	Education Revenue Aug Fund	(5,157,087)	(5,157,087)	2,671	(6,201,515)
8047	Community Redevelopment Funds	4,443,620	1,904,403	0	1,107,301
8081	Royalties and Bonuses	188	476	0	188
8089	Non Revenue Limit Adjustment	0	(238)	0	(94)
8091	Adult Ed Revenue Limit Transfer	0	0	0	(1,545,159)
8096	Charter School Property Taxes In-Lieu	(2,672,240)	(2,600,719)	(678,022)	(2,445,951)
	TOTAL REVENUE	106,174,615	109,141,935	14,470,407	126,210,484
8092	PERS Reduction Adjustment	342,771	182,625	17	0
	TOTAL REVENUE LIMIT SOURCES:	106,517,386	109,324,560	14,470,424	126,210,484

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF INCOME 2013/14 1ST INTERIM
OCTOBER 31, 2013

MAJOR	DESCRIPTION	2012/13 ACTUAL REVENUE	2013/14 ADOPTED BUDGET	ACTUAL REVENUE 10/31/13	2013/14 PROJECTED BUDGET
FEDERAL					
8181	Special Ed PL94-142	3,428,647	3,254,443	0	3,254,443
8182	Special Ed Preschool	229,273	221,583	0	221,583
8182	Special Ed Low Incidence	3,197	0	0	0
8290	Advanced Placement	0	0	2,939	2,939
8290	IASATitle I	1,542,848	1,429,785	518,589	1,723,361
8290	Title 1 Corrective Action	98,913	0	50,000	101,087
8290	Title IIA	524,753	442,129	224,377	695,727
8290	Title III Part A (LEP)	178,728	219,835	0	230,452
8290	Title III-Immigration Education Program	24,527	35,400	0	20,138
8290	Carl Perkins - Vocational Education	90,758	96,578	0	96,780
	TOTAL FEDERAL REVENUE	6,121,644	5,699,753	795,905	6,346,510
STATE					
8311	Economic Impact Aid	1,271,947	1,264,787	0	0
8311	Special Ed Infant	184,983	184,983	55,374	184,983
8311	Special Ed Transportation	611,400	611,400	0	611,400
8311	Transportation	178,517	178,517	0	178,517
8311	Special Ed Mental Health Prevention	103,460	101,882	0	102,477
8434	Class Size Reduction	4,707,045	4,455,249	0	0
8550	Mandated Costs	560,328	931,606	0	761,974
8560	Lottery	3,190,771	3,352,425	0	3,397,956
8560	Lottery Prior Year	338,855	0	182,930	182,930
8590	Common Core Standards	0	3,369,638	2,059,500	4,138,826
8590	Flexibility - SB666 Class Size	207,958	207,958	0	0
8590	Flexibility - SB12 Class Size 9th Grade	613,958	613,958	0	0
8590	Flexibility - Adult Ed Revenue Limit	800,000	800,000	0	0
8590	Advanced Placement	0	0	3,558	0
8590	After School Education-Conejo	112,050	112,050	84,182	112,275
8590	After School Education-Glenwood	112,050	112,050	84,181	112,275
8590	California Clean Energy Jobs	0	0	0	851,895
8590	County SELPA Mental Health ISES	459,057	550,000	0	753,877
8590	Special Ed Student Workability	121,166	121,166	30,291	121,166
8590	SELPA Low Incidence	2,745	0	0	0
8590	Flexibility - Arts and Music Grant	297,104	297,104	0	0
8590	Flexibility - High School Exit Exam	94,473	86,958	0	0
8590	Flexibility - BTSA PAR Mentor	275,235	275,235	0	0
8590	California English Language	11,315	0	598	11,783
8590	California Partnership	190,178	0	6,428	258,963
8590	Flexibility - Comm Based English Tutor	57,923	57,923	0	0
8590	Flexibility - Continuation High School Block Grant	102,668	102,668	0	0
8590	Flexibility - Deferred Maintenance	812,727	814,730	0	0
8590	Flexibility - GATE	159,472	159,472	0	0
8590	Flexibility - Hourly RL Supplemental	727,007	727,226	0	0
8590	Flexibility - Instructional Materials Fund	1,168,825	1,168,825	0	0
8590	Flexibility - International Baccalaureate	20,820	20,820	0	0
8590	Flexibility - Math/Reading Staff Development	148,305	148,305	0	0
8590	Medi Cal Billing	327,229	323,515	120,769	323,515
8590	Medi Cal Administrative	288,713	403,092	0	394,934
8590	Flexibility - Oral Health Assessment	9,845	9,845	0	0
8590	Pupil Testing Incentive	68,990	59,410	106,581	165,991
8590	Flexibility - At Risk Counseling	618,966	618,966	0	0
8590	Flexibility - School Safety Funds	293,958	293,958	140,863	0

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF INCOME 2013/14 1ST INTERIM
OCTOBER 31, 2013

MAJOR	DESCRIPTION	2012/13 ACTUAL REVENUE	2013/14 ADOPTED BUDGET	ACTUAL REVENUE 10/31/13	2013/14 PROJECTED BUDGET
8590	Global Entrepreneurship Program	11,492	0	20,266	20,266
8590	Flexibility Global Entrepreneurship Program	100,244	100,244	0	0
8590	Flexibility - Staff Development Days	871,641	871,641	0	0
8590	Flexibility - School Improvement Program	1,201,848	1,201,848	0	0
8590	Student Identification	0	0	32,016	32,016
8590	Flexibility - Targeted Inst'l Improvement Grant	1,259,001	1,259,001	0	0
8590	Flexibility - Tenth Grade Counseling-Block Grant	72,360	72,360	0	0
8590	Mental Health SELPA Reimburse	370,123	350,000	0	350,000
8590	Tobacco Use Prevention	137,393	0	0	516,100
	TOTAL STATE REVENUE	23,274,145	26,390,815	2,927,537	13,584,119
LOCAL					
8631	Sale of Equipment & Supplies	0	3,000	0	1,000
8650	Rentals & Leases - Civic Center	465,505	597,767	146,190	619,176
8650	Rentals & Leases - MATES	68,441	71,535	14,307	71,535
8650	Rentals & Leases - BRIDGES	120,415	128,253	19,563	124,634
8650	Rentals & Leases - Sites	245,027	19,792	6,133	19,792
8660	Interest	260,435	350,000	65	300,000
8677	Interagency Revenues Miscellaneous	196,845	125,746	(121)	97,924
8677	Special Education Infant Discretionary	6,633	0	0	0
8689	Transportation Fees	53,853	55,000	43,845	55,000
8689	Other Fees (Ath, Co-Curr & Band)	393,773	400,000	87,675	494,888
8691	Non-Rev Limit 50% Reduction	0	238	0	94
8699	Other Local Income	315,557	60,000	126,691	184,250
8699	Advanced Placement Testing	412,460	429,707	20,973	429,707
8699	California American Landscape Grant	91,017	0	8,983	8,983
8699	MATES One-Time Rev Limit Pay-Back	71,925	0	0	0
8699	City of Thousand Oaks Recycle Grant	30,929	0	18,271	18,271
8699	Conejo Sch Foundation Teacher on Assignment	16,874	0	8,126	8,126
8699	Connect-Ed	18,603	19,000	15,500	19,000
8699	Lang Ranch Wrangler Program	16,535	0	14,658	14,658
8699	Sycamore Canyon Chorus	7,882	0	11,120	11,120
8699	Conejo School's Foundation	8,386	0	5,073	5,073
8699	Conejo School's Found-Anonymous Donation	89,113	0	32,645	32,645
8699	Donations/Field Trips	3,612,563	0	345,112	447,489
8699	E-Rate Income	74,534	200,000	780	200,000
8699	Foreign Student Tuition	0	0	31,950	31,950
8699	Community Enhancement	4,382	0	8,756	10,318
8699	Neighborhood City Pay	442,487	465,058	170,916	499,293
8699	Neighborhood City State	508,979	498,136	223,434	498,136
8699	Neighborhood for Learning-Fees	103,987	90,000	148,420	211,737
8699	Neighborhood for Learning	604,243	664,255	184,393	664,255
8699	Outdoor Education	247,376	298,213	1,485	298,213
8699	PreSat Testing	33,948	50,000	73,194	95,173
8699	Safety Funds from JPA	88,486	103,246	0	71,653
8699	Sage Grant	44,728	40,000	13,348	53,348
8699	Saturday Enrichment	62	0	19,870	19,870
8699	Staff Supplemental - Madrona	1,559	0	13,373	13,374
8699	Los Cerritos Sports Facility Endowment	40,000	0	0	0

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF INCOME 2013/14 1ST INTERIM
OCTOBER 31, 2013

MAJOR	DESCRIPTION	2012/13 ACTUAL REVENUE	2013/14 ADOPTED BUDGET	ACTUAL REVENUE 10/31/13	2013/14 PROJECTED BUDGET
8699	TOHS Track Renovation	0	0	20,362	20,362
8699	Wildwood Awards	3,979	0	13,179	13,179
8699	Book Fair	23,078	0	12,288	12,289
8699	Park Oaks Outreach Program	0	0	27,904	27,904
8699	University Preschool	2,126	52,000	65,122	112,907
8699	Way to Grow	1,231	0	5,150	5,150
8699	Micro Soft Settlement	103,356	0	0	0
	TOTAL LOCAL FUNDS	8,831,312	4,720,946	1,958,733	5,822,476
INCOMING TRANSFERS					
8710	Out-of-District Tuition	109,940	40,000	0	40,000
8782	Other Transfer, County Break Through	174,182	160,000	0	160,000
8792	SELPA Transfer Spec Ed Master Plan	8,328,989	8,444,956	2,415,494	8,444,956
8792	SELPA Transfer Spec Ed Master Plan Prior Yr	13,691	0	0	0
8792	SELPA One-Time Out of Home Care Rebate	544,050	0	0	407,754
8792	SELPA One-Time Funding SESR	2,294	0	0	4,566
8792	Program Specialists	191,547	196,700	0	196,700
8979	Other Finance, Capital Lease Textbooks	1,361,139	0	0	0
	TOTAL INCOMING TRANSFERS	10,725,832	8,841,656	2,415,494	9,253,976
8000	TOTAL INCOME	<u>155,470,319</u>	<u>154,977,730</u>	<u>22,568,093</u>	<u>161,217,565</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF EXPENSE 2013/14 1ST INTERIM
OCTOBER 31, 2013

MAJOR	DESCRIPTION	2012/13 ACTUAL EXPENSES	2013/14 ADOPTED BUDGET	ACTUAL EXPENSES 10/31/13	2013/14 PROJECTED BUDGET
1100	Teacher Salaries	68,582,360	68,440,893	18,449,880	69,056,669
1100	Certificated Salary Savings	0	(200,000)	0	0
1100	Column	0	350,000	0	0
1100	Additional 5 Certificated Teachers	0	261,195	0	0
1200	Counselors, Psychs, Librarians & Nurses	4,517,795	4,743,913	1,547,666	4,720,461
1300	Supt, Ass Supts, Dirctrs, Princps, Coords	6,520,735	6,548,664	2,141,584	6,477,133
1900	Other Certificated Salaries	535,417	548,370	195,030	552,068
	TOTAL CERTIFICATED SALARIES	80,156,307	80,693,035	22,334,160	80,806,331
2100	IA's Occ Ther/Coachs/Class Advs/Tutors	5,714,681	4,948,681	1,248,281	4,967,042
2200	M&O Int/Transp/Health Clerks	7,277,211	7,483,108	2,296,752	7,489,045
2300	Class Directors & Supv Salaries	1,278,841	1,263,642	423,091	1,259,192
2400	Secretarial & Clerical Salaries	6,587,394	6,628,386	1,936,857	6,601,673
2900	Other Class Salaries	3,209,553	1,421,289	394,056	1,558,743
	TOTAL CLASSIFIED SALARIES	24,067,680	21,745,106	6,299,037	21,875,695
3100	STRS	6,416,191	6,637,628	1,780,638	6,663,515
3200	PERS	2,068,080	2,056,660	613,694	2,098,447
3300	OASDI/Medicare	2,734,892	2,645,087	752,839	2,569,228
3400	Health & Welfare	17,955,871	18,568,342	5,310,825	18,369,956
3500	SUI	1,107,359	50,562	12,303	49,691
3600	Workers' Compensation	1,768,289	1,914,230	562,474	1,968,887
3700	Retiree Benefits	443,313	411,359	145,982	451,159
3800	PERS Reduction	288,588	124,996	0	0
3900	Other Benefits	31,780	36,198	15,417	47,979
	TOTAL BENEFITS	32,814,363	32,445,062	9,194,172	32,218,862
4100	Textbooks	2,014,588	4,222,708	417,958	4,470,957
4200	Other Books	106,559	204,480	13,097	32,877
4300	Materials and Supplies	4,249,994	5,586,537	1,372,229	9,871,076
4400	Non-Capitalized Furn/Equip	654,447	336,321	333,884	479,976
	TOTAL BOOKS AND SUPPLIES	7,025,588	10,350,046	2,137,168	14,854,886
5120	Professional Services-Transportation	2,231,541	2,200,000	0	2,200,000
5200	Travel & Conferences	530,101	316,651	160,430	376,755
5300	Dues & Membership	50,220	39,375	31,091	41,090
5400	Insurance	1,160,877	1,166,340	1,141,727	1,149,783
5500	Operation & Housekeeping Services	3,917,085	3,831,600	1,278,921	3,881,600
5600	Rentals, Leases & Repairs	1,749,304	1,112,301	828,296	1,833,466
5700	Interprogram Chrgs (Postage, CopyCtr)	(378,682)	(436,153)	(144,732)	(356,810)
5800	Prof/Consult Serv & Oper Expenses	4,672,162	3,873,658	648,658	4,130,710
5900	Communications	671,584	750,360	121,668	761,228
	TOTAL CONTRACTED SERVICES AND OTHER OPERATING EXPENSES	14,604,192	12,854,132	4,066,059	14,017,822

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF EXPENSE 2013/14 1ST INTERIM
OCTOBER 31, 2013

MAJOR	DESCRIPTION	2012/13 ACTUAL EXPENSES	2013/14 ADOPTED BUDGET	ACTUAL EXPENSES 10/31/13	2013/14 PROJECTED BUDGET
6400	Equipment	(112,500)	0	0	(6,800)
6500	Equipment Replacement	0	0	0	0
	TOTAL CAPITAL OUTLAY	<u>(112,500)</u>	<u>0</u>	<u>0</u>	<u>(6,800)</u>
7100	Excess Costs-Special Education	1,192,015	1,318,000	(27,588)	1,263,000
7200	Other Transfers-MATES/County Sp Ed ADA	67,113	44,500	22,537	212,537
7300	Direct & Indirect Support-Adult Ed	(102,337)	(110,000)	(90,647)	(181,294)
	Direct & Indirect Support-Child Care	(222,360)	(273,038)	0	(289,766)
7400	Other Debt Services Textbooks	700,223	0	332,412	332,412
7600	Interfund Transfers				
	Health and Welfare Fund	175,746	0	0	196,338
	Adult Education Power Program	11,300	5,000	0	5,000
	Child Nutri Mandatory to Alleviate Deficit	328,099	0	0	121,935
	TOTAL OTHER OUTGO	<u>2,149,799</u>	<u>984,462</u>	<u>236,714</u>	<u>1,660,162</u>
	TOTAL 1000-7000	<u><u>160,705,429</u></u>	<u><u>159,071,843</u></u>	<u><u>44,267,310</u></u>	<u><u>165,426,958</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
UNRESTRICTED FUNDS
2013/14 1ST INTERIM
OCTOBER 31, 2013

NET BEGINNING BALANCE JULY 1, 2013		11,620,237
Stores	155,982	
Revolving Cash	43,300	
Reserve for Program Carryovers	1,576,471	
School Carryovers	553,230	
Pre-Paid Expenditures (Textbooks)	301,968	
3% Reserve for Contingency	4,821,163	
Reserve for 2013-14 Budget Development	<u>4,168,123</u>	
Estimated Incomes		<u>118,781,761</u>
Total Estimated Income and Beginning Balance		130,401,998
Estimated Expenditures		<u>122,368,085</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2014		<u><u>8,033,917</u></u>

BREAKDOWN OF NET ENDING BALANCE

Stores		155,982
Revolving Cash		43,300
Reserve for Program Carryovers		30,000
3% Reserve for Contingency		4,962,809
Reserve for 2013-14 Budget Development		<u>2,841,826</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2014		<u><u>8,033,917</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF INCOME 2013/14 1ST INTERIM
UNRESTRICTED FUNDS
OCTOBER 31, 2013

MAJOR	DESCRIPTION	2012/13 ACTUAL REVENUE	2013/14 ADOPTED BUDGET	ACTUAL REVENUE 10/31/13	2013/14 PROJECTED BUDGET
REVENUE LIMIT SOURCES					
8011	State Aid Revenue Limit	5,433,465	12,450,690	10,001,388	15,761,332
8011	State Aid - LCFF Growth	0	5,006,577	0	0
8011	State Aid - LCFF At Risk Counseling	0	0	0	618,966
8011	State Aid - LCFF Gate	0	0	0	159,472
8011	State Aid - LCFF SIP	0	0	0	1,201,848
8011	State Aid - LCFF EIA/ESL	0	0	0	1,271,947
8011	State Aid - LCFF 10th Grade CSR	0	0	0	207,958
8011	State Aid - LCFF 9th Grade CSR	0	0	0	613,958
8011	State Aid - LCFF Arts and Music Grant	0	0	0	297,104
8011	State Aid - LCFF Advanced Placement	0	0	0	3,558
8011	State Aid - LCFF Comm English Tutoring	0	0	0	57,923
8011	State Aid - LCFF Continuation HS Block Grant	0	0	0	102,668
8011	State Aid - LCFF 10th Grade Counseling	0	0	0	72,360
8011	State Aid - LCFF K-3 CSR	0	0	0	4,707,045
8011	State Aid - LCFF Deferred Maintenance	0	0	0	801,214
8011	State Aid - LCFF Oral Health Assessment	0	0	0	9,845
8011	State Aid - LCFF Hourly Supplemental Program	0	0	0	727,007
8011	State Aid - LCFF HS Exit Exam	0	0	0	86,958
8011	State Aid - LCFF Instructional Materials	0	0	0	1,168,825
8011	State Aid - LCFF Math and Reading Develop	0	0	0	148,305
8011	State Aid - LCFF BTSA/PAR	0	0	0	275,235
8011	State Aid - LCFF Safe Schools	0	0	0	293,958
8011	State Aid - LCFF Adult Education	0	0	0	2,345,159
8011	State Aid - LCFF Staff Development	0	0	0	871,641
8011	State Aid - LCFF TARGET Instru Block Grant	0	0	0	1,259,001
8011	State Aid - LCFF International Bacc	0	0	0	20,820
8012	Education Protection Account	23,196,086	17,452,490	4,858,458	19,433,831
8019	State Aid Revenue Limit - Prior Year	(95,676)	(47,838)	0	(47,838)
8021	Tax Relief Subventions	780,591	754,768	0	741,561
8029	Other Subventions	15	0	15	14
8041	Secured Roll Taxes	76,972,729	76,325,843	0	78,615,588
8042	Unsecured Roll Taxes	2,364,199	2,364,199	0	2,775,260
8043	Prior Years' Taxes	232,964	232,964	97,493	186,371
8044	Supplemental Taxes	675,761	455,407	188,404	506,820
8045	Education Revenue Aug Fund	(5,157,087)	(5,157,087)	2,671	(6,201,515)
8047	Community Redevelopment Funds	4,443,620	1,904,403	0	1,107,301
8081	Royalties and Bonuses	188	476	0	188
8089	Non Revenue Limit Adjustment	0	(238)	0	(94)
8091	Adult Ed Revenue Limit Transfer	0	0	0	(1,545,159)
	Special Education Transfer	(2,853,954)	(2,631,484)	0	(2,811,116)
8096	Charter School	(2,672,240)	(2,600,719)	(678,022)	(2,445,951)
	TOTAL REVENUE	103,320,661	106,510,451	14,470,407	123,399,368
8092	PERS Reduction Adjustment	342,771	182,625	17	0
	TOTAL REVENUE LIMIT SOURCES:	103,663,432	106,693,076	14,470,424	123,399,368
FEDERAL					
8290	Advanced Placement	0	0	2,939	2,939
	TOTAL FEDERAL REVENUE	0	0	2,939	2,939
STATE					
8434	Class Size Reduction	4,707,045	4,455,249	0	0
8550	Mandated Costs	560,328	931,606	0	761,974
8560	Lottery	2,641,585	2,699,355	0	2,744,503
8560	Lottery Prior Year	160,272	0	78,579	78,579

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF INCOME 2013/14 1ST INTERIM
UNRESTRICTED FUNDS
OCTOBER 31, 2013

MAJOR	DESCRIPTION	2012/13 ACTUAL REVENUE	2013/14 ADOPTED BUDGET	ACTUAL REVENUE 10/31/13	2013/14 PROJECTED BUDGET
8590	Flexibility - SB666 Class Size	207,958	207,958	0	0
8590	Flexibility - SB12 Class Size 9th Grade	613,958	613,958	0	0
8590	Flexibility - Adult Ed Revenue Limit	800,000	800,000	0	0
8590	Advanced Placement	0	0	3,558	0
8590	Flexibility - Arts and Music Grant	297,104	297,104	0	0
8590	Flexibility - At Risk Counseling	618,966	618,966	0	0
8590	Flexibility - BTSA PAR Mentor	275,235	275,235	0	0
8590	Flexibility - Continuation High School Block Grant	102,668	102,668	0	0
8590	Flexibility - International Baccalaureate	20,820	20,820	0	0
8590	California English Language	11,315	0	598	11,783
8590	Common Core Standards	0	3,369,638	0	0
8590	Flexibility - Comm Based English Tutor	57,923	57,923	0	0
8590	Flexibility - Deferred Maintenance	812,727	814,730	0	0
8590	Flexibility - GATE	159,472	159,472	0	0
8590	Flexibility - High School Exit Exam	94,473	86,958	0	0
8590	Flexibility - Instructional Materials Fund	1,168,825	1,168,825	0	0
8590	Global Entrepreneurship Program	11,492	0	20,266	20,266
8590	Flexibility - Global Entrepreneur Program	100,244	100,244	0	0
8590	Flexibility - Hourly RL Supplemental	727,007	727,226	0	0
8590	Flexibility - Math/Reading Staff Development	148,305	148,305	0	0
8590	Medi Cal Billing	327,229	323,515	120,769	323,515
8590	Medi Cal Administrative	288,713	403,092	0	394,934
8590	Flexibility - Oral Health Assessment	9,845	9,845	0	0
8590	Pupil Testing Incentive	68,990	59,410	106,581	165,991
8590	Flexibility - School Safety Funds	293,958	293,958	140,863	0
8590	Flexibility - School Improvement Program	1,201,848	1,201,848	0	0
8590	Flexibility - Staff Development Days	871,641	871,641	0	0
8590	Student Identification	0	0	32,016	32,016
8590	Flexibility - Targeted Inst'l Improv't Grant	1,259,001	1,259,001	0	0
8590	Flexibility - Tenth Grade Counseling-Block Grant	72,360	72,360	0	0
	TOTAL STATE REVENUE	18,691,307	22,150,910	503,230	4,533,561
LOCAL					
8631	Sale of Equipment & Supplies	0	3,000	0	1,000
8650	Rentals & Leases - Civic Center	465,505	597,767	146,190	619,176
8650	Rentals & Leases - MATES	68,441	71,535	14,307	71,535
8650	Rentals & Leases - BRIDGES	120,415	128,253	19,563	124,634
8650	Rentals & Leases - Sites	245,027	19,792	6,133	19,792
8660	Interest	260,435	350,000	65	300,000
8677	Interagency Revenues Miscellaneous	196,845	125,746	(121)	97,924
8689	Transportation Fees	53,853	55,000	43,845	55,000
8689	Other Fees (Ath, Co-Curr & Band)	393,773	400,000	87,675	494,888
8691	Non-Rev Limit 50% Reduction	0	238	0	94
8699	Other Local Income	96,647	60,000	13,492	63,452
8699	Advanced Placement Testing	412,460	429,707	20,973	429,707
8699	Donations/Field Trips	3,612,563	0	345,112	447,489
8699	E-Rate Income	74,534	200,000	780	200,000
8699	Outdoor Education	247,376	298,213	1,485	298,213
8699	PreSat Testing	33,948	50,000	73,194	95,173
8699	Safety Funds from JPA	88,486	103,246	0	71,653
8699	MATES One-Time Rev Limit Pay-Back	71,925	0	0	0
8699	Connect-Ed	18,603	19,000	15,500	19,000
	TOTAL LOCAL FUNDS	6,460,836	2,911,497	788,193	3,408,730

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF INCOME 2013/14 1ST INTERIM
UNRESTRICTED FUNDS
OCTOBER 31, 2013

MAJOR	DESCRIPTION	2012/13 ACTUAL REVENUE	2013/14 ADOPTED BUDGET	ACTUAL REVENUE 10/31/13	2013/14 PROJECTED BUDGET
INCOMING TRANSFERS					
8710	Out-of-District Tuition	109,940	40,000	0	40,000
8782	Other Transfer-County Break Through	174,182	160,000	0	160,000
8979	Other Finance, Capital Lease Textbooks	1,361,139	0	0	0
8980	Contributions to Restricted Programs				
	Special Education Basic IDEA	(4,471,393)	(5,625,446)	0	(5,232,350)
	Special Education Paraprofessionals	(1,363,488)	(1,684,515)	0	(1,565,481)
	Special Education Preschool Program	(709,010)	(737,878)	0	(731,254)
	Routine Restricted Maintenance	(4,117,303)	(4,220,910)	0	(4,196,689)
	Pupil Transportation - Regular	(408,517)	(494,522)	0	(493,463)
	Pupil Transportation - Special Ed	(542,328)	(543,600)	0	(543,600)
	TOTAL INCOMING TRANSFERS	<u>(9,966,778)</u>	<u>(13,106,871)</u>	<u>0</u>	<u>(12,562,837)</u>
8000	TOTAL INCOME	<u>118,848,797</u>	<u>118,648,612</u>	<u>15,764,786</u>	<u>118,781,761</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF EXPENSE 2013/14 1ST INTERIM
UNRESTRICTED FUNDS
OCTOBER 31, 2013

MAJOR	DESCRIPTION	2012/13 ACTUAL EXPENSES	2013/14 ADOPTED BUDGET	ACTUAL EXPENSES 10/31/13	2013/14 PROJECTED BUDGET
1100	Teacher Salaries	57,863,666	58,010,274	15,460,582	58,601,281
1100	Certificated Salary Savings	0	(200,000)	0	0
1100	Column	0	350,000	0	0
1100	Additional 5 Certificated Teachers	0	261,195	0	0
1200	Counselors, Psychs, Librarians & Nurses	3,479,086	3,693,036	1,204,916	3,707,530
1300	Supt, Ass Supts, Dirctrs, Princps, Coords	6,257,326	6,304,041	2,057,408	6,144,662
1900	Other Certificated Salaries	175,540	183,587	69,738	183,587
	TOTAL CERTIFICATED SALARIES	67,775,618	68,602,133	18,792,644	68,637,060
2100	IA's Occ Ther/Coachs/Class Advrs/Tutors	913,570	114,576	87,591	538,597
2200	M&O lmt/Transp/Health Clerks	4,914,288	4,974,207	1,503,956	4,946,322
2300	Class Directors & Supv Salaries	696,295	726,023	234,137	730,764
2400	Secretarial & Clerical Salaries	6,143,247	6,077,922	1,804,001	6,118,683
2900	Other Class Salaries	2,413,468	1,259,434	305,686	1,384,669
	TOTAL CLASSIFIED SALARIES	15,080,868	13,152,162	3,935,371	13,719,035
3100	STRS	5,443,123	5,676,945	1,503,636	5,673,228
3200	PERS	1,326,246	1,307,768	396,487	1,334,074
3300	OASDI/Medicare	1,957,536	1,867,203	539,847	1,839,643
3400	Health & Welfare	14,224,441	14,633,217	4,163,351	14,549,831
3500	SUI	880,503	40,120	9,436	39,648
3600	Workers' Compensation	1,405,239	1,527,681	446,419	1,574,341
3700	Retiree Benefits	401,179	367,613	130,171	394,641
3800	PERS Reduction	184,871	19,739	0	0
3900	Other Benefits	26,172	30,378	13,490	45,979
	TOTAL BENEFITS	25,849,310	25,470,664	7,202,837	25,451,385
4100	Textbooks	1,884,136	3,569,638	26,584	24
4200	Other Books	56,210	202,480	2,173	28,166
4300	Materials and Supplies	3,106,961	3,282,915	1,111,287	5,617,646
4400	Non-Capitalized Furn/Equip	467,362	314,392	159,976	397,932
	TOTAL BOOKS AND SUPPLIES	5,514,669	7,369,425	1,300,020	6,043,768
5120	Professional Services-Transportation	541,084	570,000	0	570,000
5200	Travel & Conferences	325,839	242,171	119,454	289,911
5300	Dues & Membership	47,852	39,375	29,907	40,590
5400	Insurance	1,160,877	1,166,340	1,141,727	1,149,783
5500	Operation & Housekeeping Services	3,897,123	3,825,300	1,272,175	3,875,300
5600	Rentals, Leases & Repairs	1,517,769	981,210	613,058	983,965
5700	Interprogram Chrgs (Postage, CopyCtr)	(449,027)	(443,339)	(150,919)	(365,956)
5800	Prof/Consult Serv & Oper Expenses	2,250,531	1,615,883	144,028	1,550,372
5900	Communications	661,767	740,560	119,550	750,928
	TOTAL CONTRACTED SERVICES AND OTHER OPERATING EXPENSES	9,953,815	8,737,500	3,288,980	8,844,893

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF EXPENSE 2013/14 1ST INTERIM
UNRESTRICTED FUNDS
OCTOBER 31, 2013

MAJOR	DESCRIPTION	2012/13 ACTUAL EXPENSES	2013/14 ADOPTED BUDGET	ACTUAL EXPENSES 10/31/13	2013/14 PROJECTED BUDGET
6400	Equipment	(112,500)	0	0	(6,800)
	TOTAL CAPITAL OUTLAY	<u>(112,500)</u>	<u>0</u>	<u>0</u>	<u>(6,800)</u>
7100	Excess Costs-Special Education	0	8,000	3,746	8,000
7200	Other Transfers Out MATES	67,113	44,500	22,537	22,537
7300	Direct & Indirect Support-Adult Ed	(102,337)	(110,000)	(90,647)	(181,294)
	Direct & Indirect Support-Child Care	(222,360)	(273,038)	0	(289,766)
	Indirect Support-Restricted Prgms	(216,398)	(263,621)	0	(204,006)
7600	Interfund Transfers				
	Health and Welfare Fund	175,746	0	0	196,338
	Adult Education Power Program	11,300	5,000	0	5,000
	Child Nutri Mandatory to Alleviate Deficit	328,099	0	0	121,935
	TOTAL OTHER OUTGO	<u>41,163</u>	<u>(589,159)</u>	<u>(64,364)</u>	<u>(321,256)</u>
	TOTAL 1000-7000	<u>124,102,943</u>	<u>122,742,725</u>	<u>34,455,488</u>	<u>122,368,085</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
RESTRICTED FUNDS
2013/14 1ST INTERIM
OCTOBER 31, 2013

NET BEGINNING BALANCE JULY 1, 2013	623,073
Reserve for Program Carryovers	623,073
Estimated Incomes	<u>42,435,804</u>
Total Estimated Income and Beginning Balance	43,058,877
Estimated Expenditures	<u>43,058,873</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2014	0

BREAKDOWN OF NET ENDING BALANCE

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

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF INCOME 2013/14 1ST INTERIM
RESTRICTED FUNDS
OCTOBER 31, 2013

MAJOR	DESCRIPTION	2012/13 ACTUAL REVENUE	2013/14 ADOPTED BUDGET	ACTUAL REVENUE 10/31/13	2013/14 PROJECTED BUDGET
REVENUE LIMIT SOURCES					
8091	Transfer from General Fund	2,853,954	2,631,484	0	2,811,116
	TOTAL REVENUE LIMIT SOURCES:	2,853,954	2,631,484	0	2,811,116
FEDERAL					
8181	Special Ed PL94-142	3,428,647	3,254,443	0	3,254,443
8182	Special Ed Preschool	229,273	221,583	0	221,583
8182	Special Ed Low Incidence	3,197	0	0	0
8290	IASA Title I	1,542,848	1,429,785	518,589	1,723,361
8290	Title I Corrective Action	98,913	0	50,000	101,087
8290	Title IIA	524,753	442,129	224,377	695,727
8290	Title III Part A (LEP)	178,728	219,835	0	230,452
8290	Immigration Education Program	24,527	35,400	0	20,138
8290	Vocational Education	90,758	96,578	0	96,780
	TOTAL FEDERAL REVENUE	6,121,644	5,699,753	792,966	6,343,571
STATE					
8311	Economic Impact Aid	1,271,947	1,264,787	0	0
8311	Special Ed Infant	184,983	184,983	55,374	184,983
8311	Special Ed Transportation	611,400	611,400	0	611,400
8311	Transportation	178,517	178,517	0	178,517
8311	Special Ed Mental Health Prevention	103,460	101,882	0	102,477
8560	Lottery	549,186	653,070	0	653,453
8560	Lottery Prior Year	178,583	0	104,351	104,351
8590	Common Core Standards	0	0	2,059,500	4,138,826
8590	After School Education-Conejo	112,050	112,050	168,363	112,275
8590	After School Education-Glenwood	112,050	112,050	0	112,275
8590	California Clean Energy Jobs	0	0	0	851,895
8590	County SELPA Mental Health ISES	459,057	550,000	0	753,877
8590	Special Ed Student Workability	121,166	121,166	30,291	121,166
8590	California Partnership	190,178	0	6,428	258,963
8590	Non Public Sch Mental Health SELPA Reimb	370,123	350,000	0	350,000
8590	SELPA Low Incidence	2,745	0	0	0
8590	Tobacco Use Prevention	137,393	0	0	516,100
	TOTAL STATE REVENUE	4,582,838	4,239,905	2,424,307	9,050,558
LOCAL					
8677	Special Education Infant Discretionary	6,633	0	0	0
8699	Other Local Income	218,910	0	113,199	120,798
8699	Los Cerritos Sports Facility Endowment	40,000	0	0	0
8699	TOHS Track Renovation	0	0	20,362	20,362
8699	Conejo Sch Foundation Teacher on Assignment	16,874	0	8,126	8,126
8699	Lang Ranch Wrangler Program	16,535	0	14,658	14,658
8699	City of Thousand Oaks Recycle Grant	30,929	0	18,271	18,271
8699	California American Landscape Grant	91,017	0	8,983	8,983
8699	Community Enhancement	4,382	0	8,756	10,318
8699	Conejo School's Foundation	8,386	0	5,073	5,073
8699	Conejo School's Found-Anonymous Donation	89,113	0	32,645	32,645
8699	Foreign Student Tuition	0	0	31,950	31,950

GENERAL FUND
SUMMARY OF INCOME 2013/14 1ST INTERIM
RESTRICTED FUNDS
OCTOBER 31, 2013

MAJOR	DESCRIPTION	2012/13 ACTUAL REVENUE	2013/14 ADOPTED BUDGET	ACTUAL REVENUE 10/31/13	2013/14 PROJECTED BUDGET
8699	Sycamore Canyon Chorus	7,882	0	11,120	11,120
8699	Neighborhood City Pay	442,487	465,058	170,916	499,293
8699	Neighborhood City State	508,979	498,136	223,434	498,136
8699	Neighborhood for Learning-Fees	103,987	90,000	148,420	211,737
8699	Neighborhood for Learning	604,243	664,255	184,393	664,255
8699	Sage Grant	44,728	40,000	13,348	53,348
8699	Saturday Enrichment	62	0	19,870	19,870
8699	Staff Supplemental - Madrona	1,559	0	13,373	13,374
8699	Wildwood Awards	3,979	0	13,179	13,179
8699	Book Fair	23,078	0	12,288	12,289
8699	Park Oaks Outreach Program	0	0	27,904	27,904
8699	University Preschool Program	2,126	52,000	65,122	112,907
8699	Way to Grow	1,231	0	5,150	5,150
8699	Micro Soft Settlement	103,356	0	0	0
	TOTAL LOCAL FUNDS	2,370,476	1,809,449	1,170,540	2,413,746
INCOMING TRANSFERS					
8792	SELPA Transfer Spec Ed Master Plan	8,328,989	8,444,956	2,415,494	8,444,956
8792	Program Specialists	191,547	196,700	0	196,700
8792	SELPA Transfer Spec Ed Master Plan Prior Yr	13,691	0	0	0
8792	SELPA One-Time Out of Home Care Rebate	544,050	0	0	407,754
8792	SELPA SESR One-Time	2,294	0	0	4,566
8980	Contributions from General Fund				
	Special Education Basic IDEA	4,471,393	5,625,446	0	5,232,350
	Special Education Paraprofessionals	1,363,488	1,684,515	0	1,565,481
	Special Education Preschool Program	709,010	737,878	0	731,254
	Routine Restricted Maintenance	4,117,303	4,220,910	0	4,196,689
	Pupil Transportation - Regular	408,517	494,522	0	493,463
	Pupil Transportation - Special Education	542,328	543,600	0	543,600
	TOTAL INCOMING TRANSFERS	20,692,610	21,948,527	2,415,494	21,816,813
8000	TOTAL INCOME	36,621,523	36,329,118	6,803,307	42,435,804

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF EXPENSE 2013/14 1ST INTERIM
RESTRICTED FUNDS
OCTOBER 31, 2013

MAJOR	DESCRIPTION	2012/13 ACTUAL EXPENSES	2013/14 ADOPTED BUDGET	ACTUAL EXPENSES 10/31/13	2013/14 PROJECTED BUDGET
1100	Teacher Salaries	10,718,694	10,430,619	2,989,298	10,455,388
1200	Counselors, Psychs, Librarians & Nurses	1,038,709	1,050,877	342,750	1,012,931
1300	Supt, Ass Supts, Dirctrs, Princps, Coords	263,409	244,623	84,176	332,471
1900	Other Certificated Salaries	359,877	364,783	125,292	368,481
	TOTAL CERTIFICATED SALARIES	12,380,689	12,090,902	3,541,516	12,169,271
2100	IA's Occ Ther/Coachs/Class Advs/Tutors	4,801,111	4,834,105	1,160,690	4,428,445
2200	M&O Int/Transp/Health Clerks	2,362,923	2,508,901	792,796	2,542,723
2300	Class Directors & Supv Salaries	582,546	537,619	188,954	528,428
2400	Secretarial & Clerical Salaries	444,147	550,464	132,856	482,990
2900	Other Class Salaries	796,085	161,855	88,370	174,074
	TOTAL CLASSIFIED SALARIES	8,986,812	8,592,944	2,363,666	8,156,660
3100	STRS	973,068	960,683	277,002	990,287
3200	PERS	741,834	748,892	217,207	764,373
3300	OASDI/Medicare	777,356	777,884	212,992	729,585
3400	Health & Welfare	3,731,430	3,935,125	1,147,474	3,820,125
3500	SUI	226,856	10,442	2,867	10,043
3600	Workers' Compensation	363,050	386,549	116,055	394,546
3700	Retiree Benefits	42,134	43,746	15,811	56,518
3800	PERS Reduction	103,717	105,257	0	0
3900	Other Benefits	5,608	5,820	1,927	2,000
	TOTAL BENEFITS	6,965,053	6,974,398	1,991,335	6,767,477
4100	Textbooks	130,452	653,070	391,374	4,470,933
4200	Other Books	50,349	2,000	10,924	4,711
4300	Materials and Supplies	1,143,033	2,303,622	260,942	4,253,430
4400	Non-Capitalized Furn/Equip	187,085	21,929	173,908	82,044
	TOTAL BOOKS AND SUPPLIES	1,510,919	2,980,621	837,148	8,811,118
5120	Professional Services-Transportation	1,690,457	1,630,000	0	1,630,000
5200	Travel & Conferences	204,262	74,480	40,976	86,844
5300	Dues & Membership	2,368	0	1,184	500
5500	Operation & Housekeeping Services	19,962	6,300	6,746	6,300
5600	Rentals, Leases & Repairs	231,535	131,091	215,238	849,501
5700	Interprogram Chrgs (Postage, CopyCtr)	70,345	7,186	6,187	9,146
5800	Prof/Consult Serv & Oper Expenses	2,421,631	2,257,775	504,630	2,580,338
5900	Communications	9,817	9,800	2,118	10,300
	TOTAL CONTRACTED SERVICES AND OTHER OPERATING EXPENSES	4,650,377	4,116,632	777,079	5,172,929

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF EXPENSE 2013/14 1ST INTERIM
RESTRICTED FUNDS
OCTOBER 31, 2013

MAJOR	DESCRIPTION	2012/13 ACTUAL EXPENSES	2013/14 ADOPTED BUDGET	ACTUAL EXPENSES 10/31/13	2013/14 PROJECTED BUDGET
6100	Site Improvement	0	0	0	0
6400	Equipment	0	0	0	0
	TOTAL CAPITAL OUTLAY	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
7100	Excess Costs	1,192,015	1,310,000	(31,334)	1,255,000
7200	Other Transfers - County Sp Ed ADA	0	0	0	190,000
7300	Direct & Indirect Support-General Fund	216,398	263,621	0	204,006
7400	Other Debt Services Textbooks	700,223	0	332,412	332,412
	TOTAL OTHER OUTGO	<u>2,108,636</u>	<u>1,573,621</u>	<u>301,078</u>	<u>1,981,418</u>
	TOTAL 1000-7000	<u><u>36,602,486</u></u>	<u><u>36,329,118</u></u>	<u><u>9,811,822</u></u>	<u><u>43,058,873</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2013-14 1ST INTERIM FINANCIAL STATEMENT
OCTOBER 31, 2013

LOCAL CONTROL FUNDING FORMULA (LCFF)

LCFF TARGET FUNDING CALCULATION 2020-21

	ADA	Base Funding	Add-On	Supp	Concern	Target
Grades K-3	5,143.94	6,952	723	399	0	41,532,172
Grades 4-6	4,201.17	7,056	0	367	0	31,185,285
Grades 7-8	3,081.30	7,266	0	378	0	23,553,457
Grades 9-12	7,403.15	8,419	219	449	0	67,272,424
TOTAL BASE	19,829.56	150,119,972	5,340,358	8,083,007	0.00	163,543,338

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

LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET

165,592,256

LCFF INITIAL FUNDING CALCULATION (2012-13)

Calculate Local Control Funding Formula (LCFF) Floor

	2012-13 Rate	2012-13 ADA	
Current Year Funded ADA Times Base Per ADA	5,322.37	19,829.56	105,540,255
2012-13 Categoricals			18,112,692

TOTAL LOCAL CONTROL FUNDING CALCULATION

123,652,947

LCFF 2013-14 ENTITLEMENT CALCULATION

Local Control Funding Formula (LCFF) Target	165,592,256
Local Control Funding Formula (LCFF) Initial Funding	(123,652,947)
Difference/GAP	<u>41,939,308</u>

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

4,940,451

Economic Recovery Payment	0
Local Control Funding Formula (LCFF) Entitlement Before Minimum State Aid Provision	<u>128,593,398</u>

Adult Education Revenue Limit Transfer	(1,545,159)
State Aid Revenue Limit Prior Year Audit Repayment	(47,838)
Transportation Budgeted in Object #8590 Pending Further Information	(789,917)
Local Control Funding Formula Sub-Total	<u>126,210,484</u>

Estimated County ADA Transfer	(190,000)
-------------------------------	-----------

Net Local Control Funding Formula Entitlement Before Minimum State Aid Provision

126,020,484

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2013-14 1ST INTERIM
LOTTERY BUDGET
OCTOBER 31, 2013

2013-14 LOTTERY ACCOUNT SUMMARY

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

*ADA adjustment for elimination of excused absences

@ Reduced 20% per Board approved District discretionary budget reductions

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT
2013/14 1ST INTERIM
OCTOBER 31, 2013

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
	Total Average Health and Welfare Funding Per Employee		<u>15,068</u>

*Maximum 2013 Social Security Salary \$113,700

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 2013/14 1ST INTERIM
 OCTOBER 31, 2013

GENERAL FUND MAJOR UTILITY ACCOUNT

Object Code	Title	2012/13 Actual Expenses	2013/14 Adopted Budget	Actual Expenses 10/31/13	2013/14 Projected Budget
5510	Gas	171,519	252,000	17,151	252,000
5520	Electricity	2,079,380	2,820,100	692,704	2,820,100
5530	Water	1,216,265	1,029,700	451,508	1,079,700
5910	Telephone	621,423	697,100	86,991	697,600
5560	Trash Disposal	260,426	310,300	57,091	310,300
5570	Sanitation	196,220	219,500	63,765	219,500
Total		4,545,233	5,328,700	1,369,210	5,379,200

GENERAL FUND INSURANCE

Coverage	2012/13 Contribution	Projected 2013/14 Contribution
Liability	860,299	860,299
Booster	5,522	10,927
Property/Fire/DIC/B&M	294,114	294,114
Total	1,159,935	1,165,340

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
OCTOBER 31, 2013
2013/14 1ST INTERIM FINANCIAL STATEMENT

ANALYSIS OF CHANGE IN THE
UNRESTRICTED CONTINGENCY ACCOUNT

516,455	Estimated Ending Unappropriated Funds Contingency - Adopted Budget
<u>(393,435)</u>	Adjustment to Actual July 1, 2013
<u>123,020</u>	July 1, 2013 Unappropriated Funds
1,108,308	LCFF Revenue Increase (SUI Adjustment)
251,796	LCFF K-3 Revenue Increase
(13,516)	LCFF Deferred Maintenance Revenue Decrease
(100,244)	Global Entrepreneurship Flex Revenue Decrease
(50,000)	Interest Income Estimated Reduction
(169,632)	Mandated Revenue Block Grant Decrease
45,148	Lottery Revenue Increase
78,579	Lottery Revenue Prior Year
132,247	Energy Manager Salary Transfer to Prop 39 Funding
400,000	General Fund Textbook Budget Removed
52,086	TRANS Loan Cost Reduction
(50,000)	Utility Increase - Water
(54,267)	District Personnel Adjustments
71,524	Adult Education Direct/Indirect Support Increase
16,728	Child Care Direct/Indirect Support Increase
(34,294)	Intervention Program Expense Increase
(67,115)	Outdoor School Certificated Costs Increase
22,899	Maintenance Director/Lead Worker Personnel Changes
55,348	Unfilled Facility Supervisor Salary Placement Correction
21,963	MATES 2013-14 Categorical Block Grant Elimination
19,070	General Fund Special Ed Unfilled Secretary Mid-Year Reduction
301,968	Reverse Pre-Paid Expenses Year-End Reserve
(121,935)	Child Nutrition Transfer for Estimated Fund Deficit
26,062	Remove Adopted Budget Reserve
100,092	School Site Adjustments
(7,032)	Miscellaneous Program Adjustments
337,326	Adopted Additional Teachers Removed
24,221	Maintenance General Fund Contribution Decrease
119,034	Special Education Paraprofessional General Fund Contribution Decrease
277,754	Spec Ed Net One-Time SELPA Rebate to General Fund Contribution Reduction
115,342	Special Education General Fund Contribution Reduction
(190,654)	Change in the 3%
<u>2,841,826</u>	

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2013-14 FIRST INTERIM BUDGET
OCTOBER 31, 2013

ENROLLMENT AND STAFFING

	1st Month Enrollment	Teachers On Norm	Teachers Off Norm	Special Funding	Other	TOTAL
Elementary						
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>
Middle						
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>
High School						
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
TOTAL	<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 FIRST INTERIM BUDGET
OCTOBER 31, 2013

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

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2013-14 FIRST INTERIM BUDGET
OCTOBER 31, 2013

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 FIRST INTERIM BUDGET
OCTOBER 31, 2013

EXHIBIT F
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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		3.60	
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	16.38	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	15.00	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	2.00		
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	270.78	61.00	60.25

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2013-14 FIRST INTERIM BUDGET
OCTOBER 31, 2013

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	402.60	61.34	116.75

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2013-14 FIRST INTERIM BUDGET
OCTOBER 31, 2013

ENROLLMENT AND STAFFING

<u>Classified Management/Supervisor Positions</u>		<u>General Fund</u>		<u>Other Funds</u>
<u>Object Code</u>	<u>Title</u>	<u>Regular</u>	<u>Special Project</u>	
2301	Asst Superintendent, Business	0.80		0.20
2302	Director of Classified Personnel	1.00		
2302	Director of Maintenance and Operation	1.00		
2302	Director of Planning and Construction	1.00		
2302	Director of Fiscal Services	1.00		
2302	Director of Technology Services	1.00		
2302	Director of Child Nutrition			1.00
2302	Director, NFL/NFF		1.00	
2303	Risk Manager			1.00
2303	Special Ed Instr Assistant Supervisor	2.00		
2303	Custodial Services Supervisor	1.00		
2303	Facility Supervisor, Grounds	1.00		
2303	Plant Supervisor	3.00		
2303	Asst Director, Child Nutrition			1.00
2303	Child Care Supervisor			2.00
2303	Fiscal Services Supervisor	1.00		
		<u>13.80</u>	<u>1.00</u>	<u>5.20</u>
<u>POSITION SUMMARY</u>				
	Certificated	974.41	3.70	
	Certificated Management	58.00	3.80	2.20
	Classified	402.60	61.34	116.75
	Classified Management/Supervisory	<u>13.80</u>	<u>1.00</u>	<u>5.20</u>
		<u>1,448.81</u>	<u>69.84</u>	<u>124.15</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2013-14 FIRST INTERIM BUDGET
OCTOBER 31, 2013

ENROLLMENT AND STAFFING

Positions Funded by Special Projects or Other Funds

Object Code	Title	Special Project	Other Funds
Certificated/ Management Positions			
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	Assistant Director, Pupil Services	1.00	
	Subtotal	<u>7.50</u>	<u>2.20</u>
Classified Positions			
2101	Paraprofessional Assistants	43.04	0.47
2101	Speech & Lang Pathologist Asst	0.75	
2103	School Occupational Therapist	3.60	
2203	Health Clerk		0.25
2210	Licensed Vocation Nurse	1.34	
2211	Behavioral Health Technician	2.00	
2212	Behavior Intervention Specialist	1.00	
2401	Account Clerk	2.75	1.09
2401	Accounting Technician		0.05
2401	Administrative Asst	0.25	1.00
2401	Adult School Program Specialist		0.40
2401	Benefits Technician		1.00
2932	Child Care Assistant		21.50
2931	Child Care Leader		22.06
2401	Clerk Typist		0.47
2401	Curriculum & Assessment Tech	1.00	
2401	Digital Communication Specialist	0.50	
2401	High School Office Mgr, Adult Education		1.00
2401	Int Clerk Typist, Adult Ed, Child Care	2.87	1.00
2401	Internal Auditor		0.10
2401	Payroll Clerk		1.00
2401	Planning Technician		0.30
2401	Purchasing Expeditor		0.25
2401	Secretary	1.00	1.00
2401	Senior Accountant		0.56
2401	Senior Clerk Typist, Adult Ed	0.90	1.50
2401	Sr Acct Clerk, Food Service, Child Care		2.25
2401	Systems Engineer		1.00
2208	Custodian, Adult Education	0.34	3.00
2223	Child Nutrition Delivery Worker		3.50
2221	Child Nutrition Service Employees		50.00
2303	Child Nutrition Production Manager		2.00
	Subtotal	<u>61.34</u>	<u>116.75</u>
Classified Management/Supervisor			
2301	Asst Superintendent, Business		0.20
2302	Director of Child Nutrition		1.00
2302	Director, NFL/NFF	1.00	
2303	Risk Manager		1.00
2303	Child Care Supervisors		2.00
2303	Asst Director, Child Nutrition		1.00
	Subtotal	<u>1.00</u>	<u>5.20</u>
	Total Positions	69.84	124.15

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 2013/14 1ST INTERIM
 OCTOBER 31, 2013

ADULT EDUCATION FUND

NET BEGINNING BALANCE JULY 1, 2013	761,994
Estimated Income	<u>4,243,913</u>
Total Estimated Income and Net Beginning Balance	5,005,907
Estimated Expenditures	<u>(4,495,103)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2014	<u><u>510,804</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2013	585,634
Add: Cash Receipts July 1, 2013 through October 31, 2013	
Accounts Receivable	33,458
Due From Other Funds	350,074
Income	<u>949,010</u>
TOTAL CASH AVAILABLE	<u>1,332,542</u>
Deduct: Expenditures July 1, 2013 through October 31, 2013	
Accounts Payable	345,468
Due to Other Funds	181
Deferred Income	0
Expenditures	<u>1,263,475</u>
CASH IN COUNTY TREASURY - OCTOBER 31, 2013	<u><u>(1,609,124)</u></u>
	<u><u>309,052</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 2013/14 1ST INTERIM
 OCTOBER 31, 2013

ADULT EDUCATION FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2012/13 ACTUAL REVENUE	2013/14 ADOPTED BUDGET	ACTUAL REVENUE 10/31/13	2013/14 PROJECTED ANNUAL
8091	Revenue Limit Transfer	0	0	0	1,545,159
8200	Federal Revenue	234,279	234,279	0	250,004
8590	Other State Revenue	1,549,750	1,545,864	0	0
8660	Interest	2,281	1,000	0	1,000
8671	Fees and Contracts	2,603,032	2,350,000	942,748	2,365,000
8699	Fees and Books	62,153	77,750	6,262	77,750
8919	Other Transfer - Gen Fund Incoming	11,300	5,000	0	5,000
		<u>4,462,795</u>	<u>4,213,893</u>	<u>949,010</u>	<u>4,243,913</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2012/13 ACTUAL EXPENSE	2013/14 ADOPTED BUDGET	ACTUAL EXPENSE 10/31/13	2013/14 PROJECTED ANNUAL
1000	Certificated Salaries	1,322,894	1,298,516	310,223	1,298,516
2000	Classified Salaries	833,011	777,994	230,880	816,886
3000	Employee Benefits	374,589	346,008	96,706	352,237
4000	Books and Supplies	549,035	528,216	184,396	626,821
5000	Contracted Services	535,658	689,619	211,674	692,469
5750	Direct Support to General Fund	274,012	276,650	138,949	276,880
6000	Capital Outlay	124,852	250,000	0	250,000
7300	Indirect Support to Gen Fund	102,337	110,000	90,647	181,294
		<u>4,116,388</u>	<u>4,277,003</u>	<u>1,263,475</u>	<u>4,495,103</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
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BOND BUILDING FUND

NET BEGINNING BALANCE JULY 1, 2013	481,528
Estimated Income	<u>3,000</u>
Total Estimated Income and Net Beginning Balance	484,528
Estimated Expenditures	<u>(484,528)</u>
NET ESTIMATED 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 October 31, 2013	
Accounts Receivable	600
Due from Other Funds	0
Income	<u>0</u>
	<u>600</u>
TOTAL CASH AVAILABLE	536,620
Deduct: Expenditures July 1, 2013 through October 31, 2013	
Accounts Payable	58,817
Due to Other Funds	0
Expenditures	<u>151,403</u>
	<u>(210,220)</u>
CASH IN COUNTY TREASURY - OCTOBER 31, 2013	<u><u>326,400</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
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BOND BUILDING FUND

STATEMENT OF INCOME

SOURCE OF INCOME	DESCRIPTION	2012/13 ACTUAL REVENUE	2013/14 ADOPTED BUDGET	ACTUAL REVENUE 10/31/13	2013/14 PROJECTED BUDGET
8660	Interest	3,787	3,000	0	3,000
8699	Colina Parking Lot Project Donation	1,185	0	0	0
TOTALS		<u>4,972</u>	<u>3,000</u>	<u>0</u>	<u>3,000</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2012/13 ACTUAL EXPENSES	2013/14 ADOPTED BUDGET	ACTUAL EXPENSE 10/31/13	2013/14 PROJECTED BUDGET
2000	Classified Salaries	120,006	136,794	11,760	48,650
3000	Benefits	43,987	37,192	4,048	16,560
4000	Supplies	29,953	50,000	2,984	52,393
5000	Contracted Services	603,343	339,509	132,111	318,855
6200	Building Improvement	2,820	0	500	500
6400	Capitalized Equipment	19,030	65,000	0	47,570
TOTALS		<u>819,139</u>	<u>628,495</u>	<u>151,403</u>	<u>484,528</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
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BOND BUILDING FUND

SITE	DESCRIPTION	2012/13 ACTUAL EXPENSE	2013/14 ADOPTED BUDGET	ACTUAL EXPENSE 10/31/13	2013/14 PROJECTED BUDGET
DWS	CLASSIFIED SALARIES	120,006	136,794	11,760	48,650
DWS	BENEFITS	47,338	41,212	4,047	16,560
DWS	PROJECT MANAGEMENT	168,189	109,893	41,146	109,893
DWS	MISC SUPPLIES & SERVICES	3,603	0	29	29
DWS	DISTRICT WIDE DSA CLOSE OUT/CERTIF	4,061	19,714	3,805	19,714
DWS	DISTRICT WIDE PROJECTS	5,598	25,882	0	25,882
DWS	STRIPING	0	0	0	0
DWS	DISTRICT WIDE TREE REMOVAL	13,800	0	0	0
DWS	DISTRICT WIDE SAFETY	36,882	50,000	1,186	50,000
DWS	MASTER PLANNING	100,000	156,000	79,200	156,000
ASP	HVAC IN MPR	0	65,000	0	47,570
ASP	ASPHALT PLAYGROUND	13,500	0	0	0
BAN	LUNCH SHELTER	75,734	0	0	0
BAN	ASPHALT K PLAYGROUND	2,657	0	0	0
BAN	WINDOW/GATE MODIFICATION	4,159	0	0	0
CVHS	LEASE/REPLACE MODULARS	18,720	0	0	0
CYP	STRIPING	2,724	0	0	0
GLN	LEASED MODULARS	12,000	12,000	0	0
GLN	ASPHALT HB COURT CFSC	846	0	0	0
GLN	ASPHALT BB COURT CFSC	1,985	0	0	0
LAD	ASPHALT	8,319	0	0	0
LAD	WALL R/R	6,875	0	0	0
LANG	STRIPING	2,370	0	0	0
LANG	DOOR LOCKS	309	0	0	0
LCR	ROOF MAIN BUILDING	5,673	0	0	0
LCR	STRIPING	1,713	0	0	0
LCR	HVAC EMCS REPLACEMENT	9,000	0	10,230	10,230
LCR	IRRIGATION BOOSTER PUMP REPLACE	9,756	0	0	0
LCR	DOOR LOCKS	0	0	0	0
LCR	TRACK IMPROVEMENT	29,714	12,000	0	0
MDWS	STRIPING	1,085	0	0	0
MDWS	ASPHALT PARKING LOT FRONT CFSC	6,666	0	0	0
POAKS	ASPHALT	1,499	0	0	0
POAKS	BRIDGES RELOCATION TO PARK OAKS	523	0	0	0
SYC	STRIPING	1,535	0	0	0
SYC	BUILDING	9,500	0	0	0
TRIUNFO	TREE REMOVAL/ASPHALT REPAIR	11,520	0	0	0
UNV	SIGN, STORE FRONT DOOR	6,085	0	0	0
WAL	SPEC ED CHANGING ROOM CONVERSION	350	0	0	0
WAV	ASPHALT FRONT PARKING LOT	47,536	0	0	0
WAV	POST SECONDARY SPECIAL ED	0	0	0	0
WSTLKE	ASPHALT	2,048	0	0	0
WSTLKE	STRIPING	640	0	0	0
WHS	POOL SITE IMPROVEMENT	261	0	0	0
WHS	5 MODULAR LEASED CLASSROOMS	22,546	0	0	0
WWD	ASPHALT	1,814	0	0	0
	GRAND TOTAL	<u>819,139</u>	<u>628,495</u>	<u>151,403</u>	<u>484,528</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
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BOND REDEMPTION FUND

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

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2013	9,377,843
Add: Cash Receipts July 1, 2013 through October 31, 2013	
Accounts Receivable	7,533
Income	<u>29,438</u>
	<u>36,971</u>
TOTAL CASH AVAILABLE	9,414,814
Deduct: Expenditures July 1, 2013 through October 31, 2013	
Expenditures	<u>8,536,250</u>
	<u>(8,536,250)</u>
CASH IN COUNTY TREASURY - OCTOBER 31, 2013	<u><u>878,564</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
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BOND REDEMPTION FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2012/13 ACTUAL REVENUE	2013/14 ADOPTED BUDGET	ACTUAL REVENUE 10/31/13	2013/14 PROJECTED BUDGET
8571	Homeowner Exemption	66,534	74,349	0	65,801
8572	Other Taxes	2	0	1	0
8611	Secured Roll Voted Indebt	8,297,756	8,639,214	0	8,054,462
8612	Unsecured Roll Voted Indebt	174,630	176,182	0	176,136
8613	P/Y Tax Voted Indebt	9,535	0	4,878	0
8614	Supplemental Voted Indebt	72,793	0	24,559	0
8660	Interest	27,208	17,000	0	22,000
8699	Other Local Revenue	1,908	0	0	0
TOTALS		<u>8,650,366</u>	<u>8,906,745</u>	<u>29,438</u>	<u>8,318,399</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2012/13 ACTUAL EXPENSE	2013/14 ADOPTED BUDGET	ACTUAL EXPENSE 10/31/13	2013/14 PROJECTED BUDGET
7433	Bond Redemption	4,877,792	5,395,011	5,395,011	5,395,011
7434	Bond Interest	2,970,261	3,432,739	3,141,239	3,432,739
TOTALS		<u>7,848,053</u>	<u>8,827,750</u>	<u>8,536,250</u>	<u>8,827,750</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT
OCTOBER 31, 2013

CHILD CARE FUND

NET BEGINNING BALANCE - JULY 1, 2013		425,575
Estimated Income		<u>4,362,633</u>
Total Estimated Income and Net Beginning Balance		4,788,208
Estimated Expenditures		<u>(3,941,358)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2014		<u><u>846,850</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2013		409,415
Add: Cash Receipts July 1, 2013 through October 31, 2013		
Accounts Receivable	235,993	
Due from Other Funds	3,091	
Prepaid Expenses	0	
Income	<u>1,077,779</u>	<u>1,316,863</u>
TOTAL CASH AVAILABLE		1,726,278
Deduct: Expenditures July 1, 2013 through October 31, 2013		
Accounts Payable	44,332	
Due To Other Funds	58	
Deferred Income	183,274	
Expenditures	<u>994,354</u>	<u>(1,222,018)</u>
CASH IN COUNTY TREASURY - OCTOBER 31, 2013		<u><u>504,260</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT
OCTOBER 31, 2013

CHILD CARE FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2012/13 ACTUAL REVENUE	2013/14 ADOPTED BUDGET	ACTUAL REVENUE 10/31/13	2013/14 PROJECTED BUDGET
8660	Interest	1,817	3,000	0	3,000
8673	Child Care Fees	3,915,925	4,149,124	995,550	4,250,618
8699	Reg Fees/Other Income	121,279	125,270	82,229	109,015
TOTALS		4,039,021	4,277,394	1,077,779	4,362,633

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2012/13 ACTUAL EXPENSE	2013/14 ADOPTED BUDGET	ACTUAL EXPENSE 10/31/13	2013/14 PROJECTED BUDGET
1000	Certificated Salaries	168,930	167,434	61,844	167,434
2000	Classified Salaries	2,009,854	2,175,827	566,401	2,034,918
3000	Employee Benefits	877,631	882,102	248,965	850,072
4000	Books and Supplies	212,380	178,418	37,299	178,418
4400	Equipment not Capitalized	4,825	10,000	580	10,000
5000	Contracted Services	192,804	174,820	77,212	314,820
5750	Interfund Facility Use	86,303	79,930	1,716	79,930
5900	Communications	11,127	11,000	337	16,000
6200	Building Improvements	112,500	0	0	0
7300	Direct & Indirect Costs to General Fund	222,360	273,038	0	289,766
TOTALS		3,898,714	3,952,569	994,354	3,941,358

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
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CHILD NUTRITION FUND

NET BEGINNING BALANCE JULY 1, 2013		58,725
Stores	58,725	
Contingency	<u>0</u>	
	58,725	
Estimated Income		<u>4,459,096</u>
Total Estimated Income and Net Beginning Balance		4,517,821
Estimated Expenditures		<u>(4,459,096)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2014		<u><u>58,725</u></u>

BREAKDOWN OF NET ENDING BALANCE

Stores		58,725
Contingency		<u>0</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2014		<u><u>58,725</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
CHILD NUTRITION FUND
STATEMENT OF CASH BALANCE
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CASH IN COUNTY TREASURY - JULY 1, 2013		859
Cash Collection Awaiting Deposit		191,046
Add: Cash Receipts July 1, 2013 through October 31, 2013		
Petty Cash	(8,610)	
Accounts Receivable	416,443	
Subsidy Awaiting Deposit	(248,032)	
Due from Other Funds	827	
Stores	6,654	
Income	<u>750,982</u>	<u>918,264</u>
TOTAL CASH AVAILABLE		1,110,169
Deduct: Expenditures July 1, 2013 through October 31, 2013		
Accounts Payable	171,415	
Due to Other Funds	2,058	
Expenditures	<u>936,585</u>	<u>(1,110,058)</u>
CASH IN COUNTY TREASURY - OCTOBER 31, 2013		<u><u>111</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
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CHILD NUTRITION FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2012/13 ACTUAL REVENUE	2013/14 ADOPTED BUDGET	ACTUAL REVENUE 10/31/13	2013/14 PROJECTED BUDGET
8200	Federal Revenue	2,061,729	2,085,145	248,744	2,106,098
8225	Federal Snack Revenue	24,094	22,500	2,546	24,000
8500	State Revenue	170,122	160,000	19,799	170,000
8634	Cash Sales	2,036,491	2,056,898	479,440	2,176,063
8634	Deferred Pre-Paid Ticket Sales	(145,219)	(100,000)	0	(150,000)
8660	Interest	926	1,000	0	1,000
8699	Local	29,392	30,000	453	10,000
8919	Mandatory Transfer from G/F	328,099	0	0	121,935
TOTALS		<u>4,505,634</u>	<u>4,255,543</u>	<u>750,982</u>	<u>4,459,096</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2012/13 ACTUAL EXPENSE	2013/14 ADOPTED BUDGET	ACTUAL EXPENSE 10/31/13	2013/14 PROJECTED BUDGET
2000	Classified Salaries	1,921,684	1,953,972	473,775	1,924,443
3000	Employee Benefits	578,709	554,270	155,114	549,309
4000	Supplies	160,949	130,000	30,347	176,164
4400	Equipment not Capitalized	26,026	25,000	0	25,000
4700	Food	1,665,298	1,600,000	233,146	1,605,180
5000	Contracted Services	173,751	125,000	43,955	175,000
5900	Communications	3,502	6,000	248	4,000
TOTALS		<u>4,529,919</u>	<u>4,394,242</u>	<u>936,585</u>	<u>4,459,096</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
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DEVELOPER DONATION FUND #2

NET BEGINNING BALANCE JULY 1, 2013	262,101
Estimated Income	<u>701,200</u>
TOTAL ESTIMATED INCOME and NET BEGINNING BALANCE	963,301
Estimated Expenditures	<u>(170,677)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2014	<u>792,624</u>
Reserved for Deferred Maintenance Projects	

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2013	261,836
Add: Cash Receipts July 1, 2013 through October 31, 2013	
Accounts Receivable	216
Due from Other Funds	0
Income	<u>437,958</u>
TOTAL CASH AVAILABLE	<u>438,174</u>
Deduct: Expenditures July 1, 2013 through October 31, 2013	
Accounts Payable	0
Due to Other Funds	0
Expenditures	<u>55,963</u>
CASH IN COUNTY TREASURY - OCTOBER 31, 2013	<u><u>644,047</u></u>

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

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2012/13 ACTUAL REVENUE	2013/14 ADOPTED BUDGET	ACTUAL REVENUE 10/31/2013	2013/14 PROJECTED BUDGET
8660	Interest	1,141	1,200	0	1,200
8681	Developer Donation Fees	868,326	300,000	437,958	700,000
TOTALS		<u>869,467</u>	<u>301,200</u>	<u>437,958</u>	<u>701,200</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2012/13 ACTUAL EXPENSE	2013/14 ADOPTED BUDGET	ACTUAL EXPENSE 10/31/2013	2013/14 PROJECTED BUDGET
2000	Classified Salaries	14,894	15,017	12,404	39,427
3000	Employee Benefits	6,454	6,608	4,398	14,648
5000	Contracted Services	0	0	39,161	116,602
7439	Other Debt Service Pymts	685,124	0	0	0
TOTALS		<u>706,472</u>	<u>21,625</u>	<u>55,963</u>	<u>170,677</u>

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

SITE	DESCRIPTION	2012/13 ACTUAL EXPENSE	2013/14 ADOPTED BUDGET	ACTUAL EXPENSE 10/31/13	2013/14 PROJECTED BUDGET
DWS	CLASSIFIED SALARIES	14,894	15,017	12,404	39,427
DWS	BENEFITS	6,454	6,608	4,398	14,648
DWS	DISTRICT WIDE DSA CLOSE OUT/CERTIF	0	0	19,100	50,000
ASP	ASPHALT	0	0	0	15,076
BAN	MODULARS	0	0	1,798	1,798
GLN	MODULAR LEASE	0	0	4,280	12,840
POAKS	CENTRAL KITCHEN FLOOR REPAIR	0	0	11,888	11,888
WAV	ASPHALT	0	0	2,095	25,000
	OTHER DEBT SERVICE PAYMENT	685,124	0	0	0
	TOTAL	<u>706,472</u>	<u>21,625</u>	<u>55,963</u>	<u>170,677</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
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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>
Estimated Income		<u>23,758,928</u>
Total Estimated Income and Net Beginning Balance		20,461,406
Estimated Expenditures		<u>(23,288,753)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2014		<u><u>(2,827,347) *</u></u>
Reserve for Claims*	(2,046,389)	
Net Balance - June 30, 2014	<u>(2,827,347)</u>	
Net Ending Balance Including Reserve	<u><u>(4,873,736)</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 October 31, 2013		
Accounts Receivable	197,459	
Due From Other Funds	3,213	
Income	<u>6,265,544</u>	<u>6,466,216</u>
TOTAL CASH AVAILABLE		9,039,038
Deduct: Expenditures July 1, 2013 through October 31, 2013		
Accounts Payable	45,482	
Due to Other Funds	(1,599,989)	
Expenditures	<u>8,395,082</u>	<u>(6,840,575)</u>
CASH IN COUNTY TREASURY - OCTOBER 31, 2013		<u><u>2,198,463</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
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HEALTH & WELFARE FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2012/13 ACTUAL REVENUE	2013/14 ADOPTED BUDGET	ACTUAL REVENUE 10/31/13	2013/14 PROJECTED BUDGET
8660	Interest	5,803	4,800	0	4,800
8674	Contracted Services from Other Funds	20,125,210	20,687,914	5,892,856	20,586,470
8699	Other Revenue	2,059,106	3,615,420	372,688	2,971,320
8919	Other Transfer In - Gen Fd	175,746	0	0	196,338
TOTALS		<u>22,365,865</u>	<u>24,308,134</u>	<u>6,265,544</u>	<u>23,758,928</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2012/13 ACTUAL EXPENSE	2013/14 ADOPTED BUDGET	ACTUAL EXPENSE 10/31/13	2013/14 PROJECTED BUDGET
2000	Classified Salaries	131,611	136,353	41,322	127,652
3000	Employee Benefits	55,133	57,417	16,673	50,770
4000	Supplies	14,853	15,000	208	14,200
5000	Other Services	98,537	100,400	755	101,200
5815	Paid Fees	10,869,869	11,454,960	3,728,443	11,383,056
5880	Paid Claims	12,315,366	12,048,086	4,607,681	11,611,795
5900	Communications	0	80	0	80
TOTAL		<u>23,485,369</u>	<u>23,812,296</u>	<u>8,395,082</u>	<u>23,288,753</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
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PRIVATE PURPOSE TRUST FUND

NET BEGINNING BALANCE JULY 1, 2013		801
Estimated Income		<u>54,526</u>
Total Estimated Income and Net Beginning Balance		55,327
Estimated Expenditures		<u>(54,662)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2014		<u><u>665</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2013		53,666
Add: Cash Receipts July 1, 2013 through October 31, 2013		
Accounts Receivable	58	
Income	<u>52,905</u>	<u>52,963</u>
TOTAL CASH AVAILABLE		106,629
Deduct: Expenditures July 1, 2013 through October 31, 2013		
Accounts Payable	50	
Deferred Revenue	52,905	
Expenditures	<u>2,000</u>	<u>(54,955)</u>
CASH IN COUNTY TREASURY - OCTOBER 31, 2013		<u><u>51,674</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
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PRIVATE PURPOSE TRUST FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2012/13 ACTUAL REVENUE	2013/14 ADOPTED BUDGET	ACTUAL REVENUE 10/31/13	2013/14 PROJECTED BUDGET
8660	Interest	254	200	0	200
8699	Other Income	6,575	0	52,905	54,326
TOTALS		<u>6,829</u>	<u>200</u>	<u>52,905</u>	<u>54,526</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2012/13 ACTUAL EXPENSE	2013/14 ADOPTED BUDGET	ACTUAL EXPENSE 10/31/13	2013/14 PROJECTED BUDGET
7299	Other Transfers Out	6,575	0	2,000	54,662
TOTALS		<u>6,575</u>	<u>0</u>	<u>2,000</u>	<u>54,662</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
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SURPLUS PROPERTY FUND

NET BEGINNING BALANCE JULY 1, 2013	927,915
Estimated Income	<u>3,137,000</u>
Total Estimated Income and Net Beginning Balance	4,064,915
Estimated Expenditures	<u>(335,000)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2014	<u><u>3,729,915</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2013	945,905
Add: Cash Receipts July 1, 2013 through October 31, 2013	
Accounts Receivable	1,077
Cash with a Fiscal Agent/Trust	(40,000)
Income	<u>40,000</u>
	<u>1,077</u>
TOTAL CASH AVAILABLE	946,982
Deduct: Expenditures July 1, 2013 through October 31, 2013	
Accounts Payable	19,731
Due to Other Funds	0
Expenditures	<u>35,658</u>
	<u>(55,389)</u>
CASH IN COUNTY TREASURY - OCTOBER 31, 2013	<u><u>891,593</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
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SURPLUS PROPERTY FUND

STATEMENT OF INCOME

SOURCE OF INCOME	DESCRIPTION	2012/13 ACTUAL REVENUE	2013/14 ADOPTED BUDGET	ACTUAL REVENUE 10/31/2013	2013/14 PROJECTED BUDGET
8660	Interest	3,805	7,000	0	7,000
8953	Sale of Land	1,020,800	0	40,000	3,130,000
TOTALS		<u>1,024,605</u>	<u>7,000</u>	<u>40,000</u>	<u>3,137,000</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2012/13 ACTUAL EXPENSE	2013/14 ADOPTED BUDGET	ACTUAL EXPENSE 10/31/2013	2013/14 PROJECTED BUDGET
5810	Contracted Services	98,188	0	3,895	230,000
5810	Other Serv - Bond Study	0	30,000	15,039	55,000
5850	Contracted Serv - Legal	0	50,000	16,724	50,000
TOTALS		<u>98,188</u>	<u>80,000</u>	<u>35,658</u>	<u>335,000</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
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TOPASS FUND

NET BEGINNING BALANCE JULY 1, 2013	6,422,847
Estimated Income	<u>873,221</u>
Total Estimated Income and Net Beginning Balance	7,296,068
Estimated Expenditures	<u>(2,266,084)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2014	<u><u>5,029,984</u></u> *
*Reserve for NPHS Stadium \$480,000 *Reserve for WLHS Stadium \$480,000 *Reserve for TOHS Stadium \$40,000	

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2013	6,134,374
Add: Cash Receipts July 1, 2013 through October 31, 2013	
Accounts Receivable	6,881
Due from Other Funds	457,028
Income	<u>0</u>
TOTAL CASH AVAILABLE	<u>463,909</u>
Deduct: Expenditures July 1, 2013 through October 31, 2013	
Accounts Payable	175,951
Due to Other Funds	365
Expenditures	<u>1,341,844</u>
	<u>(1,518,160)</u>
CASH IN COUNTY TREASURY - OCTOBER 31, 2013	<u><u>5,080,123</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
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TOPASS FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2012/13 ACTUAL REVENUE	2013/14 ADOPTED BUDGET	ACTUAL REVENUE 10/31/2013	2013/14 PROJECTED BUDGET
8625	Passthrough Payments	1,314,249	857,221	0	857,221
8660	Interest - Fund	16,771	16,000	0	16,000
8699	NP #5 Passthrough City	534,759	0	0	0
8699	TO #2 Passthrough City	5,166,800	0	0	0
TOTALS		<u>7,032,579</u>	<u>873,221</u>	<u>0</u>	<u>873,221</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2012/13 ACTUAL EXPENSE	2013/14 ADOPTED BUDGET	ACTUAL EXPENSE 10/31/2013	2013/14 PROJECTED BUDGET
2000	Classified Salaries	20,426	19,626	11,760	38,584
3000	Employee Benefits	8,264	8,202	4,048	14,033
4000	Materials/Supplies	261,948	100,000	42,962	134,304
5000	Contracted Services	561,042	1,869,584	1,283,074	2,079,163
6000	Capital Outlay	98,649	270,040	0	0
TOTALS		<u>950,329</u>	<u>2,267,452</u>	<u>1,341,844</u>	<u>2,266,084</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
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TOPASS FUND

SITE	DESCRIPTION	2012/13 ACTUAL EXPENSE	2013/14 ADOPTED BUDGET	ACTUAL EXPENSE 10/31/2013	2013/14 PROJECTED BUDGET
	Admin Salaries	19,474	19,626	11,760	38,584
	Admin Benefits	8,164	8,202	4,047	14,033
GRDS	Approved Sites Ground Supplies	0	50,000	0	50,000
MAINT	Approved Sites Maintenance Supplies	0	50,000	0	50,000
DWS	Asphalt Striping	0	6,935	0	6,935
ACA	Striping	1,715	0	0	0
ACA	Campus Wide Asphalt	0	12,000	0	14,084
ACA	Parking Lot Asphalt	0	0	609	609
COL	Water Main Repair	56,648	0	0	0
COL	Asphalt BB Court Crack Fill, Seal Coat	10,585	0	0	0
COL	Trash Enclosure & Drainage Improvements	22,708	0	0	0
COL	Site Evaluation for Future Wireless Project	75,677	125,000	75,117	125,000
COL	Campus Wide Asphalt	0	12,000	0	11,730
CON	Asphalt Basketball Courts	12,000	0	0	0
CON	Wireless Project	2,045	3,000	(839)	3,000
CON	Striping	1,130	0	0	0
CVH	Interior Improvements	21,831	0	0	0
CVH	Striping	575	0	0	0
CVH	Main Electrical Switch Replacement	5,307	0	0	0
CVH	Feasibility Study	1,780	199,463	0	199,463
CVH	Modulars Lease	0	18,720	6,240	18,720
CVHS	Study, Design, Bid & Mobilization	11,293	0	0	0
EAR	Striping	1,066	0	0	0
MAD	Campus Wide Asphalt	0	12,500	0	32,810
MAD	HVAC	17,567	0	0	0
NPH	Modular Buildings (2)	6,000	6,000	2,290	6,000
NPH	Flooring Replacement	10,025	0	0	0
NPH	Asphalt Parking Lot Maintenance	2,150	0	0	0
NPH	Admin Flooring/Asbestos Abatement	(873)	30,000	32,023	32,023
NPH	Technology Wiring	101,475	0	0	0
NPH	Boiler R/R	15,634	19,366	0	40,600
NPH	Campus Wide Asphalt	0	57,600	9,030	9,500
RED	Striping	1,995	0	0	0
RED	Site Evaluation for Future Wireless Project	78,929	125,000	87,141	125,000
RED	Campus Wide Asphalt	0	12,000	0	14,875
SEQ	Asphalt BB Court	11,257	0	0	0
SEQ	Science Furniture	12,222	0	0	0
SEQ	Science Lab Improvements	7,664	0	0	0
SEQ	Flooring Replacement	4,267	0	1,202	1,202
SEQ	Lighting	4,344	0	0	0
SEQ	Site Evaluation for Future Wireless Project	70,674	125,000	71,335	125,000
SEQ	Asphalt	0	0	3,278	3,450
TOH	Fire Alarm Panel/Retrofit	6,972	0	0	0
TOH	Technology Wiring	103,502	0	0	0
TOH	Turf R/R	20,282	600,000	539,802	600,000
TOH	Gym Roof Replacement	588	425,000	357,695	400,000
TOH	Irrigation Controller	0	30,000	1,810	1,926

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
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TOPASS FUND

SITE	DESCRIPTION	2012/13 ACTUAL EXPENSE	2013/14 ADOPTED BUDGET	ACTUAL EXPENSE 10/31/2013	2013/14 PROJECTED BUDGET
WAL	Concrete Repair	0	0	7,825	7,825
WAL	Playground Asphalt Striping	0	0	1,576	1,576
WAL	Wireless Configuration	13,060	0	0	0
WAL	Striping	851	0	0	0
WHL	Striping	733	0	1,438	1,438
WHS	WHS Technology Wiring	65,571	0	0	0
WHS	Leap Classroom Reconfiguration	51,298	50,000	29,693	50,000
WHS	Generator Replacement	43,274	0	0	0
WHS	Bridge Repair	14,652	0	0	0
WHS	Portable Purchase	30,068	270,040	88,111	270,040
WHS	Student Walkway Repair	4,150	0	0	0
WHS	Stadium Electrical Upgrade	0	0	10,661	10,661
	TOTAL	<u>950,329</u>	<u>2,267,452</u>	<u>1,341,844</u>	<u>2,266,084</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
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WORKER COMPENSATION FUND

BEGINNING BALANCE JULY 1, 2013		(1,573,175)
Reserve for Claims		<u>5,656,397</u>
NET BEGINNING BALANCE JULY 1, 2013		<u>4,083,222</u>
 Estimated Income		 <u>2,103,556</u>
Total Estimated Income and Net Beginning Balance		6,186,778
 Estimated Expenditures		 <u>(1,816,539)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2014		<u><u>4,370,239</u></u> *
 Reserve for Claims*	(5,656,397)	
Estimated Ending Balance - June 30, 2014	<u>4,370,239</u>	
Net Estimated Ending Balance Including Reserve	<u><u>(1,286,158)</u></u>	

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2013		1,409,885
Add: Cash Receipts July 1, 2013 through October 31, 2013		
Accounts Receivable	1,269	
Due From Other Funds	16,216	
Income	<u>600,144</u>	<u>617,629</u>
TOTAL CASH AVAILABLE		2,027,514
 Deduct: Expenditures July 1, 2013 through October 31, 2013		
Accounts Payable	59,121	
Due to Other Funds	170,647	
Expenditures	<u>509,397</u>	<u>(739,165)</u>
CASH IN COUNTY TREASURY - OCTOBER 31, 2013		<u><u>1,288,349</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
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WORKER COMPENSATION FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2012/13 ACTUAL REVENUE	2013/14 ADOPTED BUDGET	ACTUAL REVENUE 10/31/13	2013/14 PROJECTED BUDGET
8660	Interest	5,234	5,000	0	5,000
8674	Contracted Svcs from Gen Fund & Oth Funds	1,731,241	2,035,548	600,144	2,095,556
8699	Other Local Income	117	3,000	0	3,000
TOTALS		<u>1,736,592</u>	<u>2,043,548</u>	<u>600,144</u>	<u>2,103,556</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2012/13 ACTUAL EXPENSE	2013/14 ADOPTED BUDGET	ACTUAL EXPENSE 10/31/13	2013/14 PROJECTED BUDGET
2000	Classified Salaries	71,094	72,916	26,480	73,565
3000	Employee Benefits	36,437	37,067	11,890	35,904
4000	Supplies	459	500	0	500
5200	Mileage/Conf/Dues	4,020	4,370	1,340	4,370
5450	Insurance	153,412	155,000	148,656	155,000
5750	Direct Costs	610	0	0	0
5800	Other Services	40,825	47,000	1,367	47,000
5815	Fees	194,298	200,000	98,832	200,000
5880	Paid Claims	1,248,365	1,300,000	220,832	1,300,000
5920	Communications	6	200	0	200
TOTALS		<u>1,749,526</u>	<u>1,817,053</u>	<u>509,397</u>	<u>1,816,539</u>