

Conejo Valley Unified School District

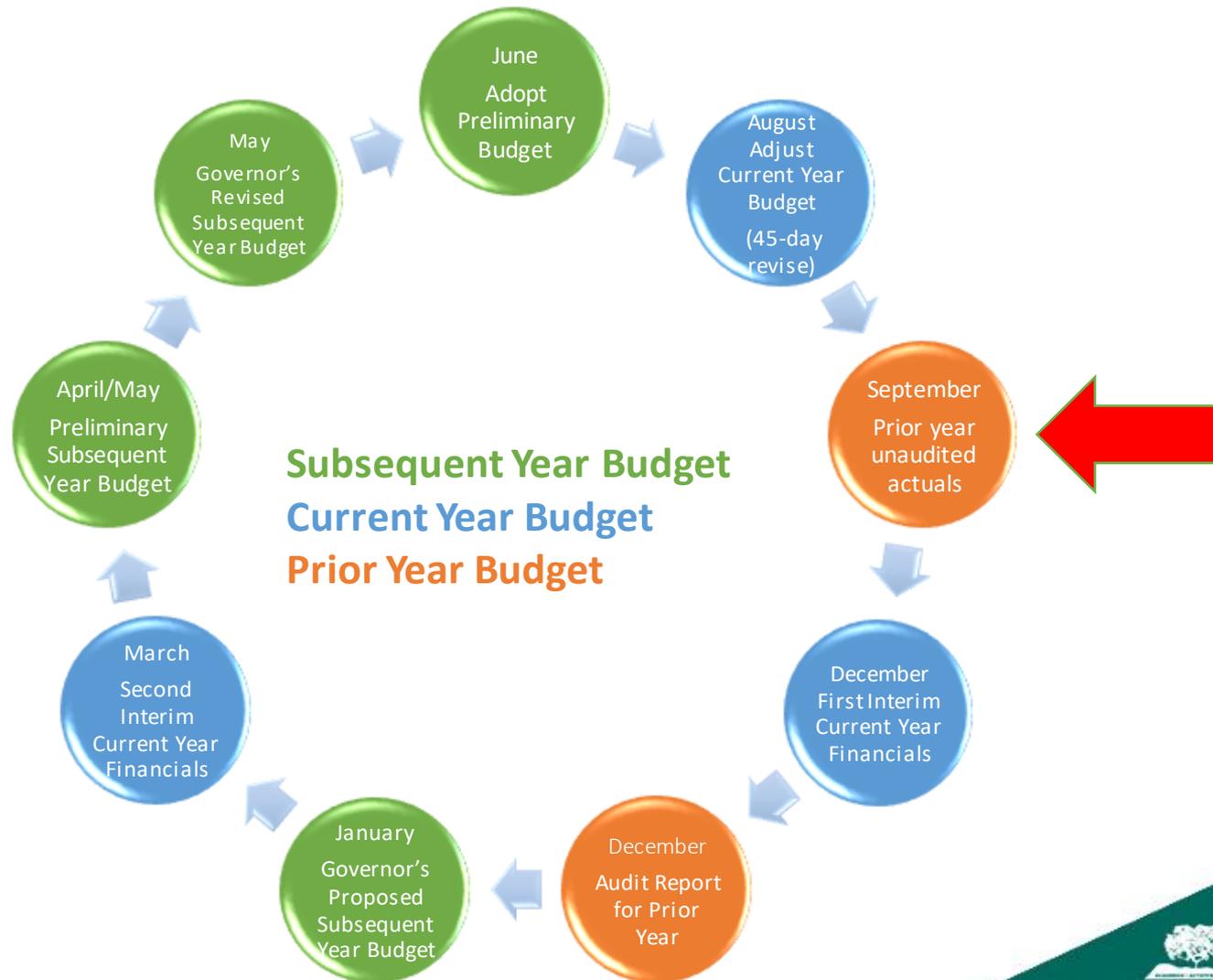
# 2022-23 Unaudited Actuals

## Executive Summary

September 6, 2023

# Budget Cycle and Reporting

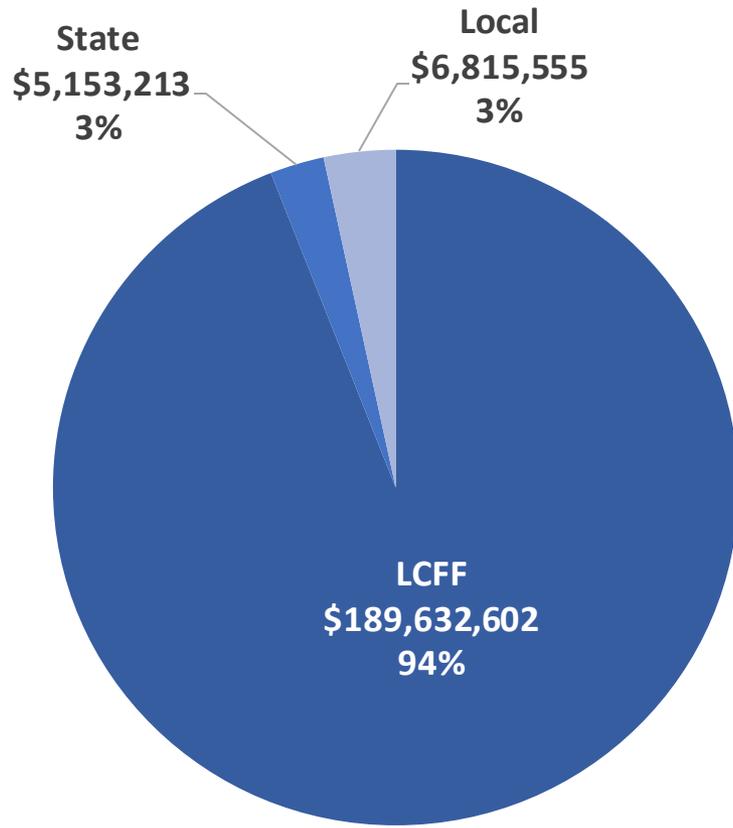
Note: Fiscal Year runs July 1 to June 30



# 2022-23 Unaudited Actual Revenue and Expense

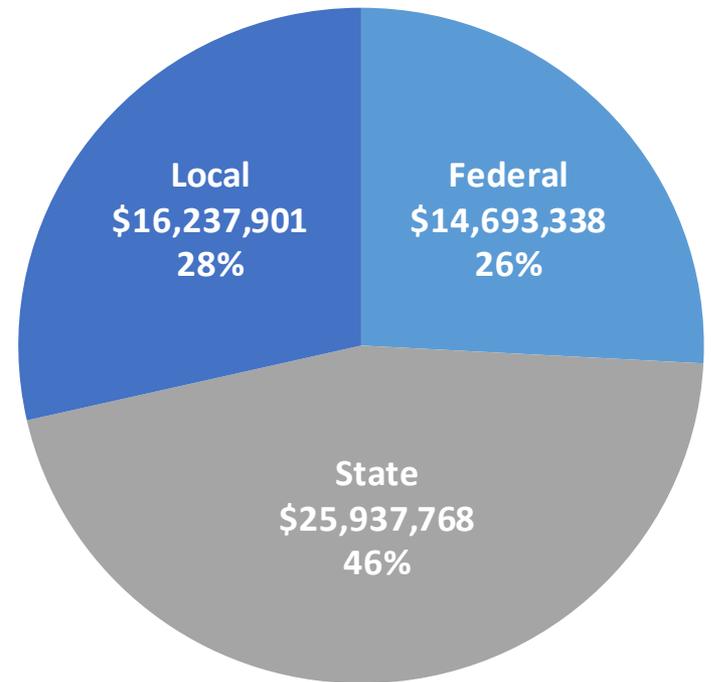
Revenue Source	Unrestricted (\$)	Restricted (\$)	Total (\$)
LCFF	189,632,602	0.00	189,632,602
Federal	0.00	14,693,338	14,693,338
State	5,153,213	25,937,769	31,090,982
Local	6,815,555	16,237,901	23,053,456
<b>Total Revenue</b>	<b>201,601,370</b>	<b>56,869,008</b>	<b>258,470,378</b>
Expense Category	Unrestricted (\$)	Restricted (\$)	Total (\$)
Certificated Salaries	88,377,329	22,035,730	110,413,059
Classified Salaries	23,053,456	12,430,206	35,483,662
Benefits	45,278,105	14,556,327	59,834,431
Books/Supplies	6,074,062	4,343,904	10,417,966
Contracted Svcs/Oper Exp	16,391,240	11,091,469	27,482,709
Capital Outlay	513,626	943,197	1,456,823
Other Outgo	(1,846,125)	2,401,297	555,172
<b>Total Expenses</b>	<b>177,841,693</b>	<b>67,802,130</b>	<b>245,643,823</b>
Transfers (SPED, DM & Textbooks)	(20,150,423)	22,650,423	2,500,000

# Revenue

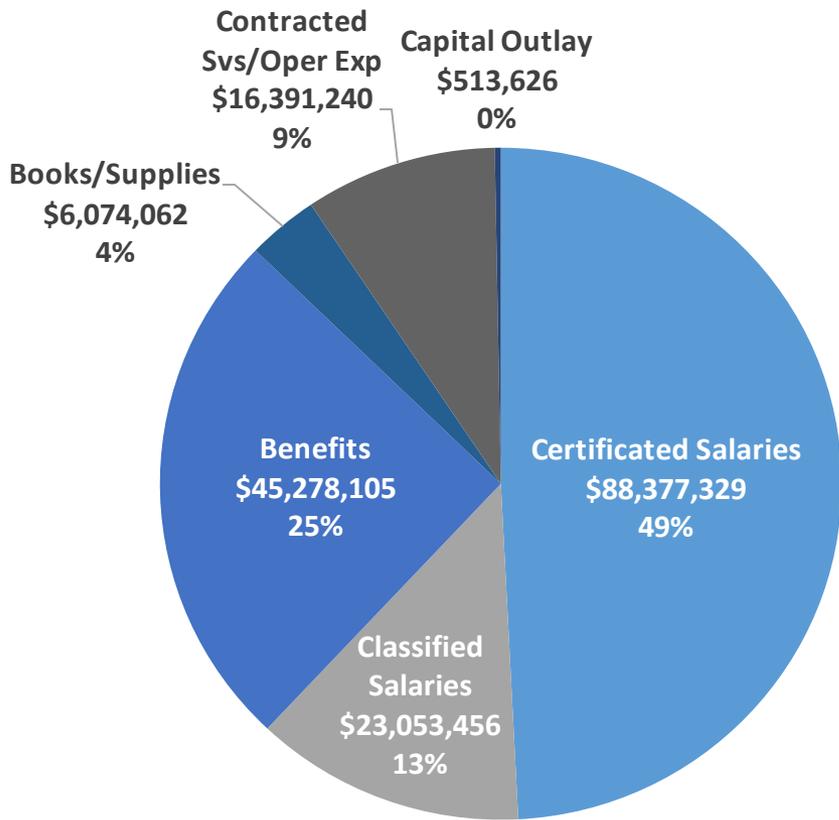


UNRESTRICTED REVENUES

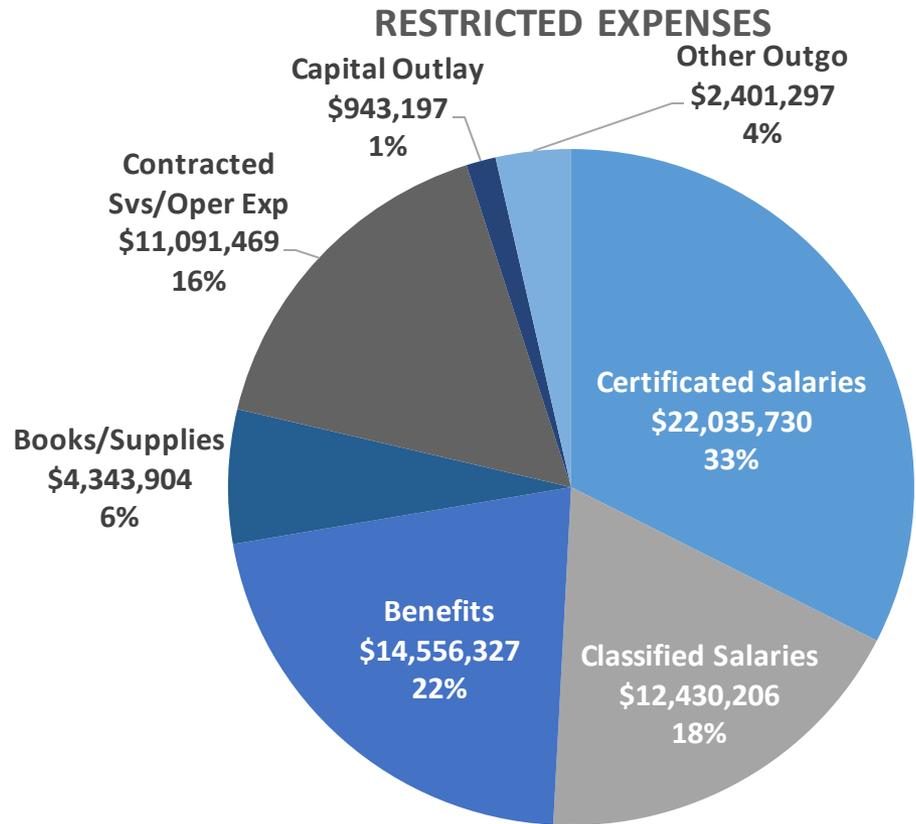
## RESTRICTED REVENUES



# Expense



**UNRESTRICTED EXPENSES**



**RESTRICTED EXPENSES**

# 2022-23 Unaudited Fund Balance

Category	Unrestricted	Restricted	Total
Beginning Balance	32,817,923	7,712,192	40,530,115
Revenue (+)	201,601,370	56,869,008	258,470,378
Transfer in for Textbooks from Surplus Property	3,500,000	0	3,500,000
Contribution for Special Education		22,650,423	22,650,423
<b>Total</b>	<b>237,919,293</b>	<b>87,231,623</b>	<b>325,150,916</b>
Expenditure (-)	(177,841,693)	(67,802,130)	(245,643,823)
Transfer out to Deferred Maintenance	(1,000,000)	0	(1,000,000)
Contribution for Special Education	(22,650,423)		(22,650,423)
<b>Total</b>	<b><u>(201,492,116)</u></b>	<b><u>(67,802,130)</u></b>	<b><u>(269,294,246)</u></b>
<b>Net Ending Balance</b>	<b>36,427,177</b>	<b>19,429,493</b>	<b>55,856,670</b>
<u>Breakdown of ending balance</u>			
Revolving Cash & Stores	\$211,280	0	\$211,280
Pre-Paid Expense	85,538	0	85,538
Local Fiscal Stabilization Reserve	3,000,000	0	3,000,000
Mandated Reserve (3%)	7,399,315	0	7,399,315
Restricted	0	19,429,493	19,429,493
Undesignated Reserves	25,731,044	0	25,731,044
UFB as a % of Expense (undesignated, 3% reserve, and \$3m LFSR)	18%		

# Other District Funds

Fund	Beginning Balance	Income	Expenses	End Balance
Student Activity (all schools combined)	\$2,059,803	\$2,904,799	\$3,155,007	\$1,809,595
Adult Education	\$76,327	\$3,317,204	\$3,362,652	\$30,879
Child Development	\$200,557	\$7,133,550	\$6,542,637	\$791,471
Cafeteria Special Revenue	\$3,307,827	\$11,807,366	\$7,108,542	\$8,006,651
Deferred Maintenance	\$1,179,499	\$1,785,963	\$887,102	\$2,078,360
Building Fund (Measure I)	\$65,102,736	\$1,533,851	\$13,437,505	\$53,199,082
Capital Facilities (Developer Fees)	\$2,500,953	\$469,584	\$429,051	\$2,541,487
Special Reserve (TOPASS)	\$15,506,198	\$2,016,213	\$4,782,112	\$12,740,299
Bond Interest & Redemption	\$15,388,972	\$11,854,207	\$12,473,006	\$14,770,173
Self-Insurance*	\$13,089,562	\$31,782,656	\$27,023,326	\$17,848,892
Worker Compensation Fund	\$973,038	\$2,491,563	\$2,007,980	\$1,456,621
Health & Welfare Fund	\$12,116,525	\$29,291,093	\$25,015,346	\$16,392,272
Private Purpose Trust	\$3,441	\$15,016	\$14,549	\$3,908

\*Does not include reserve for claims

