

CONEJO VALLEY UNIFIED SCHOOL DISTRICT



2011-2012 SECOND INTERIM FINANCIAL STATEMENTS

PRESENTED TO THE BOARD OF EDUCATION
AT THE BOARD MEETING OF MARCH 13, 2012

2011-12 Second Interim Financial Statement

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CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
FINANCIAL STATEMENT
JANUARY 31, 2012

NET BEGINNING BALANCE JULY 1, 2011	22,288,991
Stores	234,033
Revolving Cash	43,300
Reserve for Program Carryovers	2,572,808
2005/06 Audit Reserve	150,000
School Carryovers	624,852
AB3632 Special Education Unfunded Mental Health Reserve	450,000
Reserve 2010-11 Base Revenue Limit Restoration	5,400,000
3% Reserve for Contingency	4,776,357
Reserve for 2011/12 Budget	<u>8,037,641</u>
Incomes	<u>155,737,872</u>
Total Income and Beginning Balance	178,026,863
Expenditures	<u>165,198,502</u>
ENDING BALANCE - JUNE 30, 2012	<u><u>12,828,361</u></u>

BREAKDOWN OF NET ENDING BALANCE

Stores	234,033
Revolving Cash	43,300
Reserve for Program Carryovers	280,063
AB3632 Special Education Unfunded Mental Health Reserve	450,000
3% Reserve for Contingency	4,955,955
Reserve for 2012-13 Budget	<u>6,865,010</u>
ENDING BALANCE - JUNE 30, 2012	<u><u>12,828,361</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
STATEMENT OF CASH BALANCE

JANUARY 31, 2012

CASH IN COUNTY TREASURY - JULY 1, 2011		413,526
Add: Cash Receipts July 1, 2011 to January 31, 2012		
Accounts Receivable	22,076,999	
Due from Other Funds	(2,922,857)	
Income	79,481,803	
Stores	91,889	
Prepaid Expenditures	<u>113,300</u>	<u>98,841,134</u>
 TOTAL CASH AVAILABLE		 99,254,660
 Deduct: Expenditures July 1, 2011 through January 31, 2012		
Accounts Payable	520,303	
Expenditures	83,380,052	
Due to Other Funds	601,414	
Deferred Revenue	2,040,810	
Good Faith Tran Loan	<u>(14,815,000)</u>	<u>71,727,579</u>
 CASH IN COUNTY TREASURY - JANUARY 31, 2012		 <u><u>27,527,081</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF INCOME
JANUARY 31, 2012

MAJOR	DESCRIPTION	2011/12 ADOPTED BUDGET	2011/12 1ST INTERIM BUDGET	ACTUAL REVENUE 01/31/12	2011/12 PROJECTED BUDGET
REVENUE LIMIT SOURCES					
8011	State Aid Revenue Limit	32,812,737	33,550,749	16,826,904	32,417,804
8019	State Aid Revenue Limit Prior Year	0	(47,838)	(47,838)	(47,838)
8021	Tax Relief Subventions	757,373	754,197	396,828	754,197
8029	Other Subventions	15,553	12,455	13,228	12,455
8041	Secured Roll Taxes	75,818,180	74,474,491	38,248,071	74,474,491
8042	Unsecured Roll Taxes	2,627,769	2,661,453	2,611,205	2,661,453
8043	Prior Years' Taxes	353,047	289,015	265,573	289,015
8044	Supplemental Taxes	433,456	475,716	286,199	475,716
8045	Education Revenue Aug Fund	(2,960,757)	(2,331,725)	679,683	(2,331,725)
8046	Redev SERAF	0	0	0	0
8081	Royalties and Bonuses	272	0	247	0
8096	Charter School	(2,035,621)	(2,134,493)	(943,945)	(2,134,493)
	TOTAL REVENUE	107,822,009	107,704,020	58,336,155	106,571,075
8092	PERS Reduction Adjustment	233,108	236,636	257,797	236,919
	TOTAL REVENUE LIMIT SOURCES:	108,055,117	107,940,656	58,593,952	106,807,994
FEDERAL					
8181	Special Ed PL94-142	3,406,421	3,406,421	0	3,406,421
8181	Special Ed PL94-142 - Prior Year	0	2,998	3,491	3,491
8181	ARRA - IDEA	0	119,478	119,477	119,478
8181	ARRA - IDEA Private School	0	0	0	0
8182	Special Ed Preschool	310,106	310,106	0	310,106
8182	ARRA - Preschool (3319)	0	0	0	0
8182	ARRA - Preschool (3324)	0	6,984	6,985	6,984
8182	Special Ed Low Incident	0	1,481	1,481	1,481
8182	Special Ed Infant Discretionary	0	0	2,000	2,000
8290	Drug Free Schools	0	5,669	5,668	5,669
8290	IASATitle I	1,276,151	1,537,182	466,007	1,537,182
8290	ARRA - Title I	0	51,916	51,914	51,916
8290	State Fiscal Stabilization Fund	0	0	0	0
8290	Education Jobs Fund	0	1,439,763	1,079,802	1,439,763
8290	Title IIA	429,211	813,698	193,411	813,698
8290	Title IID	0	3,165	0	3,165
8290	Title IID Competitive	0	226,939	226,939	226,939
8290	ARRA-Title II	0	7,864	15,604	8,181
8290	Title III Part A (LEP)	232,497	260,372	82,560	260,372
8290	Title III-Immigration Education Program	44,500	44,500	11,125	44,500
8290	Carl Perkins - Vocational Education	68,000	79,804	51,260	79,804
	TOTAL FEDERAL REVENUE	5,766,886	8,318,340	2,317,724	8,321,150
STATE					
8311	Economic Impact Aid	1,169,178	1,169,178	758,977	1,169,178
8311	Special Ed Infant	184,274	184,274	101,738	184,274
8311	Special Ed Transportation	597,721	595,891	278,504	595,891
8311	Transportation	174,523	173,989	81,318	173,989
8311	Special Ed Mental Health Prevention	97,007	97,007	105,627	105,627
8434	Class Size Reduction	4,801,500	5,208,344	1,272,348	5,208,344
8434	Class Size Reduction Prior Year	0	0	0	0
8550	Mandated Costs	0	2,671	2,671	2,671
8560	Lottery	2,854,145	2,858,353	716,990	3,119,213
8560	Lottery Prior Year	0	89,744	89,744	87,418
8590	SB666 Class Size	207,958	207,958	0	207,958
8590	SB12 Class Size 9th Grade	613,896	613,958	452,052	613,958

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF INCOME
JANUARY 31, 2012

MAJOR	DESCRIPTION	2011/12 ADOPTED BUDGET	2011/12 1ST INTERIM BUDGET	ACTUAL REVENUE 01/31/12	2011/12 PROJECTED BUDGET
8590	Adult Ed Revenue Limit	2,175,208	800,000	1,068,122	800,000
8590	Advanced Placement	0	41,220	48,274	49,877
8590	After School Education-Glenwood	0	112,500	73,125	112,500
8590	Special Ed Student Workability	121,166	121,166	0	121,166
8590	Special Ed Low Incident	0	0	0	0
8590	Flexibility - Arts and Music Grant	297,429	297,083	163,394	297,083
8590	Flexibility - High School Exit Exam	86,994	86,958	47,826	86,958
8590	Flexibility - BTSAs PAR Mentor	275,316	275,235	151,377	275,235
8590	California English Language	0	2,922	2,922	14,567
8590	California Partnership	0	240,816	81,590	240,816
8590	Flexibility - Comm Based English Tutor	57,940	57,924	31,858	57,924
8590	Continuation High School Block Grant	102,720	102,668	96,267	102,668
8590	Flexibility - Deferred Maintenance	817,577	817,577	814,730	814,730
8590	Flexibility - GATE	144,044	144,044	0	144,044
8590	Gov Performance/API Award	0	0	0	0
8590	Hourly RL Supplemental	726,697	727,226	0	727,226
8590	Flexibility - Instructional Materials Fund	1,170,763	1,170,408	643,725	1,170,408
8590	International Baccalaureate	20,800	20,820	11,452	20,820
8590	Math/Reading Staff Development	0	148,305	81,565	148,305
8590	Medi Cal Billing	321,252	321,252	69,283	321,252
8590	Medi Cal Administrative	257,878	422,459	163,012	422,459
8590	Oral Health Assessment	10,488	9,845	5,414	9,845
8590	Pupil Testing Incentive	57,528	211,352	153,824	211,352
8590	Flexibility - At Risk Counseling	619,155	618,966	340,432	618,966
8590	Regional Occupational Centers	0	0	0	0
8590	Flexibility - School Safety Funds	294,000	293,958	84,205	293,958
8590	Global Entrepreneurship Program	0	38,807	93,940	139,051
8590	Flexibility - Staff Development Days	871,573	871,641	479,404	871,641
8590	Flexibility - School Improvement Program	1,202,209	1,201,848	661,014	1,201,848
8590	Student Identification	0	21,563	21,562	21,563
8590	Flexibility - Targeted Inst'l Improvement Grant	1,259,376	1,259,001	611,380	1,259,001
8590	Tenth Grade Counseling-Block Grant	72,360	72,360	0	72,360
8590	Tobacco Use Prevention	0	267,940	0	267,940
	TOTAL STATE REVENUE	21,662,675	21,979,231	9,859,666	22,364,084
LOCAL					
8634	Sale of Equipment & Supplies	3,000	3,000	0	3,000
8650	Rentals & Leases - Civic Center	394,950	414,529	207,515	408,474
8650	Rentals & Leases - MATES	71,245	71,245	35,622	71,245
8650	Rentals & Leases - BRIDGES	76,446	76,446	52,140	106,732
8650	Rentals & Leases - Sites	222,624	222,624	99,646	264,524
8660	Interest	600,000	500,000	94,645	500,000
8677	Interagency Revenues Miscellaneous	151,476	155,240	6,673	155,240
8689	Transportation Fees	85,000	85,000	55,825	85,000
8689	Other Fees (Ath, Co-Curr & Band)	400,000	471,214	132,973	477,147
8691	Non-Rev Limit 50% Reduction	273	0	0	0
8699	Other Local Income	70,000	507,373	561,639	559,884
8699	Advanced Placement Testing	307,744	307,744	57,860	307,744
8699	ASB Bookkeeper	27,625	27,625	0	27,625
8699	Amgen Grants	0	696	697	696
8699	Auto Mall Donations	0	612	612	612
8699	Community Enhancement	0	9,095	11,595	11,595
8699	Conejo School's Foundation	0	22,644	22,647	22,644
8699	Conejo School's Found-Anonymous Donation	0	109,875	109,875	109,875

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF INCOME
JANUARY 31, 2012

MAJOR	DESCRIPTION	2011/12 ADOPTED BUDGET	2011/12 1ST INTERIM BUDGET	ACTUAL REVENUE 01/31/12	2011/12 PROJECTED BUDGET
8699	Donations/Field Trips	0	718,874	1,168,270	1,466,317
8699	E-Rate Income	200,000	200,000	26,894	200,000
8699	Foreign Student Tuition	0	36,526	36,526	36,526
8699	Insurance Dividend	0	0	0	0
8699	Kenrose Kitchen Donation	0	14,630	14,630	14,630
8699	Neighborhood City Pay	480,000	529,235	305,902	529,235
8699	Neighborhood City State	523,502	523,502	192,907	523,502
8699	Neighborhood for Learning-Fees	115,000	284,869	220,467	284,869
8699	Neighborhood for Learning	595,763	595,763	127,623	595,763
8699	Outdoor Education	240,757	240,757	66,453	240,757
8699	PreSat Testing	33,838	33,838	28,400	33,838
8699	Safety Funds from JPA	94,564	104,366	0	104,366
8699	Sage Grant	0	17,216	17,215	57,216
8699	Saturday Enrichment	0	19,932	19,932	19,932
8699	Stadium Renovation - NPHS	0	3,087	3,088	3,087
8699	Staff Supplemental - Madrona	0	23,683	23,683	23,683
8699	Success Maker	0	226	226	226
8699	Technology Programs	0	9,977	9,976	9,977
8699	TOPASS Redevelopment Funds	1,211,608	2,019,637	0	2,016,398
8699	Troop Realty Grants	0	11,219	11,219	11,219
8699	University Preschool	50,000	50,000	17,329	50,000
8699	Way to Grow	0	5,227	5,224	5,237
8699	West Ed Grant	0	1,020	1,020	1,020
	TOTAL LOCAL FUNDS	5,955,415	8,428,546	3,746,949	9,339,835
INCOMING TRANSFERS					
8710	Out-of-District Tuition	40,000	40,000	0	40,000
8792	SELPA Transfer Spec Ed Master Plan	8,661,634	8,661,634	4,961,038	8,661,634
8792	Program Specialists	196,700	196,700	0	196,700
8912	Interfund Gen/Special Reserve/TOPASS	4,000	4,000	0	4,000
8919	Interfund Tsf-Deferred Maintenance	0	2,475	2,474	2,475
	TOTAL INCOMING TRANSFERS	8,902,334	8,904,809	4,963,512	8,904,809
8000	TOTAL INCOME	150,342,427	155,571,582	79,481,803	155,737,872

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF EXPENSE
JANUARY 31, 2012

MAJOR	DESCRIPTION	2011/12 ADOPTED BUDGET	2011/12 1ST INTERIM BUDGET	ACTUAL EXPENSES 01/31/12	2011/12 PROJECTED BUDGET
1100	Teacher Salaries	70,337,817	69,420,028	34,920,692	69,706,491
1100	Certificated Salary Savings	(300,000)	(300,000)	0	(250,000)
1100	Column	450,000	0	0	0
1100	Additional 4 Certificated Teachers	283,407	0	0	0
1200	Counselors, Psychs, Librarians & Nurses	4,341,112	4,428,238	2,509,478	4,414,429
1300	Supt, Ass Supts, Dirctrs, Princps, Coords	6,254,674	6,410,229	3,769,458	6,409,474
1900	Other Certificated Salaries	477,353	496,581	345,591	497,166
	TOTAL CERTIFICATED SALARIES	81,844,363	80,455,076	41,545,219	80,777,560
2100	IA's Occ Ther/Coachs/Class Advts/Tutors	5,083,011	5,160,476	3,003,752	5,217,534
2200	M&O Int/Transp/Health Clerks	6,955,673	7,253,750	4,124,796	7,267,430
2200	Maintenance Salary Savings	(20,000)	(20,000)	0	(10,000)
2300	Class Directors & Supv Salaries	1,197,068	1,246,248	744,417	1,263,816
2400	Secretarial & Clerical Salaries	6,664,093	6,323,125	3,740,367	6,355,501
2400	Secretarial & Clerical Salaries Savings	(20,000)	(20,000)	0	(20,000)
2900	Other Class Salaries	1,287,648	1,384,760	1,213,356	1,555,181
	TOTAL CLASSIFIED SALARIES	21,147,493	21,328,359	12,826,688	21,629,462
3100	STRS	6,731,294	6,636,441	3,361,283	6,590,244
3200	PERS	1,977,781	1,925,452	1,127,609	1,934,928
3300	OASDI/Medicare	2,580,721	2,571,883	1,459,653	2,569,529
3400	Health & Welfare	18,251,481	18,187,150	9,567,179	18,092,113
3500	SUI	1,633,607	1,615,809	859,790	1,612,608
3600	Workers' Compensation	1,565,307	1,552,727	834,656	1,554,472
3700	Retiree Benefits	461,012	534,691	239,094	505,976
3800	PERS Reduction	179,167	167,662	216,515	168,092
3900	Other Benefits	70,000	72,858	34,777	68,358
	TOTAL BENEFITS	33,450,370	33,264,673	17,700,556	33,096,320
4100	Textbooks	588,697	589,944	799,327	730,826
4200	Other Books	202,320	217,830	22,615	219,008
4300	Materials and Supplies	5,365,868	11,283,810	2,149,426	11,678,921
4400	Non-Capitalized Furn/Equip	564,123	985,144	589,963	948,840
	TOTAL BOOKS AND SUPPLIES	6,721,008	13,076,728	3,561,331	13,577,595
5120	Professional Services-Transportation	2,115,682	2,181,860	750,060	2,419,060
5200	Travel & Conferences	307,049	306,828	229,305	323,643
5300	Dues & Membership	39,555	40,255	38,388	41,575
5400	Insurance	1,184,145	1,184,817	1,175,862	1,183,717
5500	Operation & Housekeeping Services	3,662,950	3,657,450	1,982,425	3,605,676
5600	Rentals, Leases & Repairs	1,368,971	1,305,667	831,674	1,315,740
5700	Interprogram Chrgs (Postage, CopyCtr)	(74,331)	(316,973)	(163,080)	(317,973)
5800	Prof/Consult Serv & Oper Expenses	3,816,345	3,850,297	1,554,371	3,752,619
5900	Communications	507,651	790,046	444,319	792,143
	TOTAL CONTRACTED SERVICES AND OTHER OPERATING EXPENSES	12,928,017	13,000,247	6,843,324	13,116,200

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF EXPENSE
JANUARY 31, 2012

MAJOR	DESCRIPTION	2011/12 ADOPTED BUDGET	2011/12 1ST INTERIM BUDGET	ACTUAL EXPENSES 01/31/12	2011/12 PROJECTED BUDGET
6100	Site Improvement	0	0	0	0
6200	Building Improvements	0	0	0	0
6400	Equipment	60,000	22,000	25,973	21,772
6500	Equipment Replacement	0	0	0	0
	TOTAL CAPITAL OUTLAY	<u>60,000</u>	<u>22,000</u>	<u>25,973</u>	<u>21,772</u>
7100	Excess Costs-Special Education	1,432,509	1,432,509	401,776	1,391,462
7300	Direct & Indirect Support-Adult Ed	(452,543)	(182,674)	(91,336)	(182,674)
	Direct & Indirect Support-Child Care	(294,077)	(318,171)	(106,057)	(318,171)
7600	Interfund Transfers				
	Topass	1,211,608	2,019,637	600,000	2,016,398
	Health and Welfare Fund	0	72,578	72,578	72,578
	Adult Education Revenue Limit	1,375,208	0	0	0
	TOTAL OTHER OUTGO	<u>3,272,705</u>	<u>3,023,879</u>	<u>876,961</u>	<u>2,979,593</u>
	TOTAL 1000-7000	<u>159,423,956</u>	<u>164,170,962</u>	<u>83,380,052</u>	<u>165,198,502</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 GENERAL FUND
 UNRESTRICTED FUNDS
 FINANCIAL STATEMENT
 JANUARY 31, 2012

NET BEGINNING BALANCE JULY 1, 2011	21,646,250
Stores	234,033
Revolving Cash	43,300
Reserve for Program Carryovers	1,930,067
School Carryovers	624,852
2005-06 Audit Reserve	150,000
AB3632 Special Education Unfunded Mental Health Reserve	450,000
3% Reserve for Contingency	4,776,357
Reserve 2010-11 Base Revenue Limit Restoration	5,400,000
Reserve for 2010/11 Budget	<u>8,037,641</u>
Incomes	<u>116,483,355</u>
Total Income and Beginning Balance	138,129,605
Expenditures	<u>125,301,255</u>
ENDING BALANCE - JUNE 30, 2012	<u><u>12,828,350</u></u>

BREAKDOWN OF NET ENDING BALANCE

Stores	234,033
Revolving Cash	43,300
Reserve for Program Carryovers	280,052
AB3632 Special Education Unfunded Mental Health Reserve	450,000
3% Reserve for Contingency	4,955,955
Reserve for 2012-13 Budget	<u>6,865,010</u>
ENDING BALANCE - JUNE 30, 2012	<u><u>12,828,350</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF INCOME
UNRESTRICTED FUNDS
JANUARY 31, 2012

MAJOR	DESCRIPTION	2011/12 ADOPTED BUDGET	2011/12 1ST INTERIM BUDGET	ACTUAL REVENUE 01/31/12	2011/12 PROJECTED BUDGET
REVENUE LIMIT SOURCES					
8011	State Aid Revenue Limit	32,812,737	33,550,749	16,826,904	32,417,804
8019	State Aid Revenue Limit - Prior Year	(2,035,621)	(47,838)	(47,838)	(47,838)
8021	Tax Relief Subventions	757,373	754,197	396,828	754,197
8029	Other Subventions	15,553	12,455	13,228	12,455
8041	Secured Roll Taxes	75,818,180	74,474,491	38,248,071	74,474,491
8042	Unsecured Roll Taxes	2,627,769	2,661,453	2,611,205	2,661,453
8043	Prior Years' Taxes	353,047	289,015	265,573	289,015
8044	Supplemental Taxes	433,456	475,716	286,199	475,716
8045	Education Revenue Aug Fund	(2,960,757)	(2,331,725)	679,683	(2,331,725)
8081	Royalties and Bonuses	272	0	247	0
8091	Special Education Transfer	(2,951,573)	(2,871,624)	0	(2,871,624)
8096	Charter School	0	(2,134,493)	(943,945)	(2,134,493)
	TOTAL REVENUE	104,870,436	104,832,396	58,336,155	103,699,451
8092	PERS Reduction Adjustment	233,108	236,636	257,797	236,919
	TOTAL REVENUE LIMIT SOURCES:	105,103,544	105,069,032	58,593,952	103,936,370
STATE					
8434	Class Size Reduction	4,801,500	5,208,344	1,272,348	5,208,344
8550	Mandated Costs	0	2,671	2,671	2,671
8560	Lottery	2,465,448	2,480,939	712,711	2,603,044
8560	Lottery Prior Year	0	36,781	36,781	30,177
8590	SB666 Class Size	207,958	207,958	0	207,958
8590	SB12 Class Size 9th Grade	613,896	613,958	452,052	613,958
8590	Adult Ed Revenue Limit	2,175,208	800,000	1,068,122	800,000
8590	Advanced Placement	0	41,220	48,274	49,877
8590	Flexibility - Arts and Music Grant	297,429	297,083	163,394	297,083
8590	Flexibility - At Risk Counseling	619,155	618,966	340,432	618,966
8590	Flexibility - BTSAs PAR Mentor	275,316	275,235	151,377	275,235
8590	Continuation High School Block Grant	102,720	102,668	96,267	102,668
8590	International Baccalaureate	20,800	20,820	11,452	20,820
8590	California English Language	0	2,922	2,922	14,567
8590	Flexibility - Comm Based English Tutor	57,940	57,924	31,858	57,924
8590	Flexibility - Deferred Maintenance	817,577	817,577	814,730	814,730
8590	Flexibility - GATE	144,044	144,044	0	144,044
8590	Flexibility - High School Exit Exam	86,994	86,958	47,826	86,958
8590	Flexibility - Instructional Materials Fund	1,170,763	1,170,408	643,725	1,170,408
8590	Global Entrepreneurship Program	0	38,807	93,940	139,051
8590	Hourly RL Supplemental	726,697	727,226	0	727,226
8590	Math/Reading Staff Development	0	148,305	81,565	148,305
8590	Medi Cal Billing	321,252	321,252	69,283	321,252

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF INCOME
UNRESTRICTED FUNDS
JANUARY 31, 2012

MAJOR	DESCRIPTION	2011/12 ADOPTED BUDGET	2011/12 1ST INTERIM BUDGET	ACTUAL REVENUE 01/31/12	2011/12 PROJECTED BUDGET
8590	Medi Cal Administrative	257,878	422,459	163,012	422,459
8590	Oral Health Assessment	10,488	9,845	5,414	9,845
8590	Pupil Testing Incentive	57,528	211,352	153,824	211,352
8590	Flexibility - School Safety Funds	294,000	293,958	84,205	293,958
8590	Flexibility - School Improvement Program	1,202,209	1,201,848	661,014	1,201,848
8590	Flexibility - Staff Development Days	871,573	871,641	479,404	871,641
8590	Student Identification	0	21,563	21,563	21,563
8590	Flexibility - Targeted Inst'l Improvement G	1,259,376	1,259,001	611,380	1,259,001
8590	Tenth Grade Counseling-Block Grant	72,360	72,360	0	72,360
	TOTAL STATE REVENUE	18,930,109	18,586,093	8,321,546	18,819,293
LOCAL					
8631	Sale of Equipment & Supplies	3,000	3,000	0	3,000
8650	Rentals & Leases - Civic Center	394,950	414,529	207,515	408,474
8650	Rentals & Leases - MATES	71,245	71,245	35,623	71,245
8650	Rentals & Leases - BRIDGES	76,446	76,446	52,141	106,732
8650	Rentals & Leases - Sites	222,624	222,624	99,644	264,524
8660	Interest	600,000	500,000	94,645	500,000
8677	Interagency Revenues Miscellaneous	151,476	155,240	6,673	155,240
8689	Transportation Fees	85,000	85,000	55,825	85,000
8689	Other Fees (Ath, Co-Curr & Band)	400,000	471,214	119,963	477,147
8691	Non-Rev Limit 50% Reduction	273	0	0	0
8699	Other Local Income	70,000	70,000	46,459	79,286
8699	Advanced Placement Testing	307,744	307,744	57,860	307,744
8699	ASB Bookkeeper	27,625	27,625	0	27,625
8699	Donations/Field Trips	0	718,874	1,168,269	1,466,317
8699	E-Rate Income	200,000	200,000	26,894	200,000
8699	Outdoor Education	240,757	240,757	66,453	240,757
8699	PreSat Testing	33,838	33,838	28,400	33,838
8699	Safety Funds from JPA	94,564	104,366	0	104,366
8699	Stadium Renovation	0	3,087	3,088	3,087
8699	TOPASS Redevelopment Funds	1,211,608	2,019,637	0	2,016,398
	TOTAL LOCAL FUNDS	4,191,150	5,725,226	2,069,452	6,550,780
INCOMING TRANSFERS					
8710	Out-of-District Tuition	40,000	40,000	0	40,000
8912	Interfund Gen/Special Reserve/TOPASS	4,000	4,000	0	4,000
8919	Interfund Tsf-Deferred Maintenance	0	2,475	2,474	2,475
8980	Contributions to Restricted Programs				
	Special Education-Basic IDEA	(6,407,028)	(6,881,492)	0	(6,707,790)
	Special Education Preschool Program	(638,349)	(698,479)	0	(696,693)
	Routine Restricted Maintenance	(4,045,820)	(4,221,670)	0	(4,246,628)
	Pupil Transportation - Regular	(572,635)	(576,682)	0	(572,434)
	Pupil Transportation - Special Educator	(644,189)	(646,018)	0	(646,018)
	TOTAL INCOMING TRANSFERS	(12,264,021)	(12,977,866)	2,474	(12,823,088)
8000	TOTAL INCOME	115,960,782	116,402,485	68,987,424	116,483,355

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF EXPENSE
UNRESTRICTED FUNDS
JANUARY 31, 2012

MAJOR	DESCRIPTION	2011/12 ADOPTED BUDGET	2011/12 1ST INTERIM BUDGET	ACTUAL EXPENSES 01/31/12	2011/12 PROJECTED BUDGET
1100	Teacher Salaries	60,380,079	57,973,613	29,180,560	58,276,645
1100	Certificated Salary Savings	(300,000)	(300,000)	0	(250,000)
1100	Column	450,000	0	0	0
1100	Additional 4 Certificated Teachers	283,407	0	0	0
1200	Counselors, Psychs, Librarians & Nurses	3,434,951	3,487,322	1,958,750	3,473,513
1300	Supt, Ass Supts, Dirctrs, Princps, Coords	5,974,674	6,198,052	3,582,052	6,197,297
1900	Other Certificated Salaries	141,546	142,014	138,087	142,599
	TOTAL CERTIFICATED SALARIES	<u>70,364,657</u>	<u>67,501,001</u>	<u>34,859,449</u>	<u>67,840,054</u>
2100	IA's Occ Ther/Coachs/Class Advs/Tutors	128,793	185,711	326,846	296,151
2200	M&O Int/Transp/Health Clerks	4,739,670	4,945,064	2,805,547	4,977,833
2200	Maintenance Salary Savings	(20,000)	(20,000)	0	(10,000)
2300	Class Directors & Supv Salaries	698,528	724,972	421,275	725,802
2400	Secretarial & Clerical Salaries	6,319,111	6,008,561	3,491,797	6,042,597
2400	Secretarial & Clerical Salaries Savings	(20,000)	(20,000)	0	(20,000)
2900	Other Class Salaries	1,228,469	1,325,341	940,027	1,494,002
	TOTAL CLASSIFIED SALARIES	<u>13,074,571</u>	<u>13,149,649</u>	<u>7,985,492</u>	<u>13,506,385</u>
3100	STRS	5,807,653	5,566,820	2,831,543	5,542,611
3200	PERS	1,308,265	1,258,844	728,154	1,267,543
3300	OASDI/Medicare	1,874,510	1,830,197	1,034,977	1,833,223
3400	Health & Welfare	14,450,020	14,373,194	7,483,785	14,296,058
3500	SUI	1,319,445	1,273,152	677,806	1,271,604
3600	Workers' Compensation	1,266,244	1,226,431	657,564	1,228,970
3700	Retiree Benefits	402,664	476,295	216,594	450,532
3800	PERS Reduction	82,904	43,989	139,985	44,576
3900	Other Benefits	64,857	66,858	31,549	62,358
	TOTAL BENEFITS	<u>26,576,562</u>	<u>26,115,780</u>	<u>13,801,957</u>	<u>25,997,475</u>
4100	Textbooks	200,000	200,000	435,558	200,687
4200	Other Books	202,320	202,489	(8,454)	203,548
4300	Materials and Supplies	3,240,833	6,106,810	1,527,246	6,381,297
4400	Non-Capitalized Furn/Equip	535,923	634,861	239,633	601,225
	TOTAL BOOKS AND SUPPLIES	<u>4,179,076</u>	<u>7,144,160</u>	<u>2,193,983</u>	<u>7,386,757</u>
5120	Professional Services-Transportation	340,000	390,650	152,596	632,150
5200	Travel & Conferences	229,011	229,234	141,577	234,871
5300	Dues & Membership	39,555	40,255	36,184	41,225
5400	Insurance	1,184,145	1,184,817	1,175,862	1,183,717
5500	Operation & Housekeeping Services	3,654,950	3,649,450	1,971,905	3,597,676
5600	Rentals, Leases & Repairs	1,255,519	1,188,871	718,584	1,199,678
5700	Interprogram Chrgs (Postage, CopyCtr)	(78,531)	(321,280)	(175,461)	(326,708)
5800	Prof/Consult Serv & Oper Expenses	1,922,748	1,814,530	644,623	1,737,335
5900	Communications	495,507	777,902	439,635	779,762
	TOTAL CONTRACTED SERVICES AND OTHER OPERATING EXPENSES	<u>9,042,904</u>	<u>8,954,429</u>	<u>5,105,505</u>	<u>9,079,706</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF EXPENSE
UNRESTRICTED FUNDS
JANUARY 31, 2012

MAJOR	DESCRIPTION	2011/12 ADOPTED BUDGET	2011/12 1ST INTERIM BUDGET	ACTUAL EXPENSES 01/31/12	2011/12 PROJECTED BUDGET
6100	Site Improvements	0	0	0	0
6200	Building Improvements	0	0	0	0
6400	Equipment	60,000	0	6,800	0
6500	Equipment Replacement	0	0	0	0
	TOTAL CAPITAL OUTLAY	<u>60,000</u>	<u>0</u>	<u>6,800</u>	<u>0</u>
7100	Excess Costs-Special Education	10,000	10,000	0	10,000
7300	Indirect Support-Adult Ed	(452,543)	(182,674)	(91,336)	(182,674)
	Direct & Indirect Support-Child Care	(294,077)	(318,171)	(106,057)	(318,171)
	Direct & Indirect Support-Restricted Prgms	(105,655)	(107,253)	(4,297)	(107,253)
7600	Interfund Transfers				
	Topass	1,211,608	2,019,637	600,000	2,016,398
	Health and Welfare Fund	0	72,578	72,578	72,578
	Adult Education Revenue Limit	1,375,208	0	0	0
	TOTAL OTHER OUTGO	<u>1,744,541</u>	<u>1,494,117</u>	<u>470,888</u>	<u>1,490,878</u>
	TOTAL 1000-7000	<u><u>125,042,311</u></u>	<u><u>124,359,136</u></u>	<u><u>64,424,074</u></u>	<u><u>125,301,255</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
RESTRICTED FUNDS
FINANCIAL STATEMENT
JANUARY 31, 2012

NET BEGINNING BALANCE JULY 1, 2011	642,730
Reserve for Program Carryovers	
Incomes	<u>39,254,517</u>
Total Income and Beginning Balance	39,897,247
Expenditures	<u>39,897,247</u>
ENDING BALANCE - JUNE 30, 2012	<u><u>0</u></u>

BREAKDOWN OF NET ENDING BALANCE

Reserve for Program Carryover	<u>0</u>
ENDING BALANCE - JUNE 30, 2012	<u><u>0</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF INCOME
RESTRICTED FUNDS
JANUARY 31, 2012

MAJOR	DESCRIPTION	2011/12 ADOPTED BUDGET	2011/12 1ST INTERIM BUDGET	ACTUAL REVENUE 01/31/12	2011/12 PROJECTED BUDGET
REVENUE LIMIT SOURCES					
8091	Transfer from General Fund	2,951,573	2,871,624	0	2,871,624
	TOTAL REVENUE LIMIT SOURCES:	<u>2,951,573</u>	<u>2,871,624</u>	<u>0</u>	<u>2,871,624</u>
FEDERAL					
8181	Special Ed PL94-142	3,406,421	3,406,421	0	3,406,421
8181	Special Ed PL94-142 - Prior Year	0	2,998	3,491	3,491
8181	ARRA - IDEA	0	119,478	119,477	119,478
8181	ARRA - IDEA Private School	0	0	0	0
8182	Special Ed Preschool	310,106	310,106	0	310,106
8182	ARRA - Preschool (3319)	0	0	0	0
8182	ARRA - Preschool (3323)	0	6,984	6,985	6,984
8182	Special Ed Infant Discretionary	0	0	2,000	2,000
8182	Special Ed Low Incident	0	1,481	1,481	1,481
8290	Drug Free Schools	0	5,669	5,668	5,669
8290	State Fiscal Stabilization Fund	0	0	0	0
8290	Education Jobs Fund	0	1,439,763	1,079,802	1,439,763
8290	IASATitle I	1,276,151	1,537,182	466,007	1,537,182
8290	ARRA - Title I	0	51,916	51,914	51,916
8290	Title IIA	429,211	813,698	193,411	813,698
8290	Title IID	0	3,165	0	3,165
8290	Title IID Competative	0	226,940	226,939	226,939
8290	ARRA-Title II	0	7,864	15,604	8,181
8290	Title III Part A (LEP)	232,497	260,372	82,560	260,372
8290	Immigration Education Program	44,500	44,500	11,125	44,500
8290	Vocational Education	68,000	79,804	51,260	79,804
	TOTAL FEDERAL REVENUE	<u>5,766,886</u>	<u>8,318,341</u>	<u>2,317,725</u>	<u>8,321,150</u>
STATE					
8311	Economic Impact Aid	1,169,178	1,169,178	758,977	1,169,178
8311	Special Ed Infant	184,274	184,274	101,738	184,274
8311	Special Ed Transportation	597,721	595,891	278,504	595,891
8311	Transportation	174,523	173,989	81,318	173,989
8311	Special Ed Mental Health Prevention	97,007	97,007	105,627	105,627
8560	Lottery	388,697	377,414	4,278	516,169
8560	Lottery Prior Year	0	52,963	52,963	57,241
8590	After School Education-Glenwood	0	112,500	73,125	112,500
8590	Special Ed Student Workability	121,166	121,166	0	121,166
8590	California Partnership	0	240,816	81,590	240,816
8590	Tobacco Use Prevention	0	267,940	0	267,940
	TOTAL STATE REVENUE	<u>2,732,566</u>	<u>3,393,138</u>	<u>1,538,120</u>	<u>3,544,791</u>
LOCAL					
8699	Other Local Income	0	437,372	528,193	505,598
8699	Amgen Grants	0	696	697	696
8699	Auto Mall Donations	0	612	612	612
8699	Community Enhancement	0	9,095	11,595	11,595
8699	Conejo School's Foundation	0	22,644	22,647	22,644
8699	Conejo School's Found-Anonymous Donation	0	109,875	109,875	109,875
8699	Foreign Student Tuition	0	36,526	36,526	36,526

GENERAL FUND
SUMMARY OF INCOME
RESTRICTED FUNDS
JANUARY 31, 2012

MAJOR	DESCRIPTION	2011/12 ADOPTED BUDGET	2011/12 1ST INTERIM BUDGET	ACTUAL REVENUE 01/31/12	2011/12 PROJECTED BUDGET
8699	Kenrose Kitchen Donation	0	14,630	14,630	14,630
8699	Neighborhood City Pay	480,000	529,235	305,902	529,235
8699	Neighborhood City State	523,502	523,502	192,907	523,502
8699	Neighborhood for Learning-Fees	115,000	284,869	220,466	284,869
8699	Neighborhood for Learning	595,763	595,763	127,623	595,763
8699	Sage Grant	0	17,216	17,215	32,216
8699	Saturday Enrichment	0	19,932	19,932	19,932
8699	Success Maker	0	226	226	226
8699	Staff Supplemental - Madrona	0	23,683	23,683	23,683
8699	Technology Programs	0	9,977	9,976	9,977
8699	Troop Realty Grants	0	11,219	11,219	11,219
8699	University Preschool Program	50,000	50,000	17,329	50,000
8699	Way to Grow	0	5,227	5,224	5,237
8699	West Ed Grant	0	1,020	1,020	1,020
	TOTAL LOCAL FUNDS	1,764,265	2,703,319	1,677,497	2,789,055
INCOMING TRANSFERS					
8792	SELPA Transfer Spec Ed Master Plan	8,661,634	8,661,634	4,961,038	8,661,634
8792	Program Specialists	196,700	196,700	0	196,700
8980	Contributions from General Fund				
	Special Education-Basic IDEA	6,407,028	6,881,492	0	6,707,790
	Contributions to Restricted Programs	638,349	698,479	0	696,693
	Routine Restricted Maintenance	4,045,820	4,221,670	0	4,246,628
	Pupil Transportation - Regular	572,635	576,682	0	572,434
	Pupil Transportation - Special Education	644,189	646,018	0	646,018
	TOTAL INCOMING TRANSFERS	21,166,355	21,882,675	4,961,038	21,727,897
8000	TOTAL INCOME	<u>34,381,645</u>	<u>39,169,097</u>	<u>10,494,380</u>	<u>39,254,517</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF EXPENSE
RESTRICTED FUNDS
JANUARY 31, 2012

MAJOR	DESCRIPTION	2011/12 ADOPTED BUDGET	2011/12 1ST INTERIM BUDGET	ACTUAL EXPENSES 01/31/12	2011/12 PROJECTED BUDGET
1100	Teacher Salaries	9,957,738	11,446,415	5,740,132	11,429,846
1200	Counselors, Psychs, Librarians & Nurses	906,161	940,916	550,728	940,916
1300	Supt, Ass Supts, Dirctrs, Princps, Coords	280,000	212,177	187,406	212,177
1900	Other Certificated Salaries	<u>335,807</u>	<u>354,567</u>	<u>207,503</u>	<u>354,567</u>
	TOTAL CERTIFICATED SALARIES	11,479,706	12,954,075	6,685,770	12,937,506
2100	IA's Occ Ther/Coachs/Class Advts/Tutors	4,954,218	4,974,765	2,676,906	4,921,383
2200	M&O Int/Transp/Health Clerks	2,216,003	2,308,686	1,319,249	2,289,597
2300	Class Directors & Supv Salaries	498,540	521,276	323,142	538,014
2400	Secretarial & Clerical Salaries	344,982	314,564	248,570	312,904
2900	Other Class Salaries	<u>59,179</u>	<u>59,419</u>	<u>273,329</u>	<u>61,179</u>
	TOTAL CLASSIFIED SALARIES	8,072,922	8,178,710	4,841,196	8,123,077
3100	STRS	923,641	1,069,621	529,740	1,047,633
3200	PERS	669,516	666,608	399,454	667,385
3300	OASDI/Medicare	706,212	741,686	424,676	736,306
3400	Health & Welfare	3,801,461	3,813,956	2,083,394	3,796,055
3500	SUI	314,162	342,657	181,983	341,004
3600	Workers' Compensation	299,062	326,296	177,092	325,502
3700	Retiree Benefits	58,348	58,396	22,500	55,444
3800	PERS Reduction	96,263	123,673	76,531	123,516
3900	Other Benefits	<u>5,143</u>	<u>6,000</u>	<u>3,228</u>	<u>6,000</u>
	TOTAL BENEFITS	6,873,808	7,148,893	3,898,598	7,098,845
4100	Textbooks	388,697	389,944	363,768	530,139
4200	Other Books	0	15,341	31,070	15,460
4300	Materials and Supplies	2,125,035	5,177,000	622,183	5,297,624
4400	Non-Capitalized Furn/Equip	<u>28,200</u>	<u>350,283</u>	<u>350,329</u>	<u>347,615</u>
	TOTAL BOOKS AND SUPPLIES	2,541,932	5,932,568	1,367,350	6,190,838
5120	Professional Services-Transportation	1,775,682	1,791,210	597,463	1,786,910
5200	Travel & Conferences	78,038	77,594	87,727	88,772
5300	Dues & Membership	0	0	2,204	350
5500	Operation & Housekeeping Services	8,000	8,000	10,520	8,000
5600	Rentals, Leases & Repairs	113,452	116,796	113,090	116,062
5700	Interprogram Chrgs (Postage, CopyCtr)	4,200	4,307	12,381	8,735
5800	Prof/Consult Serv & Oper Expenses	1,893,597	2,035,767	909,748	2,015,284
5900	Communications	<u>12,144</u>	<u>12,144</u>	<u>4,685</u>	<u>12,381</u>
	TOTAL CONTRACTED SERVICES AND OTHER OPERATING EXPENSES	3,885,113	4,045,818	1,737,818	4,036,494

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF EXPENSE
RESTRICTED FUNDS
JANUARY 31, 2012

MAJOR	DESCRIPTION	2011/12 ADOPTED BUDGET	2011/12 1ST INTERIM BUDGET	ACTUAL EXPENSES 01/31/12	2011/12 PROJECTED BUDGET
6100	Site Improvement	0	0	0	0
6400	Equipment	<u>0</u>	<u>22,000</u>	<u>19,173</u>	<u>21,772</u>
	TOTAL CAPITAL OUTLAY	0	22,000	19,173	21,772
7100	Excess Costs	1,422,509	1,422,509	401,776	1,381,462
7300	Direct & Indirect Support-General Fund	<u>105,655</u>	<u>107,253</u>	<u>4,297</u>	<u>107,253</u>
	TOTAL OTHER OUTGO	1,528,164	1,529,762	406,073	1,488,715
	TOTAL 1000-7000	<u><u>34,381,645</u></u>	<u><u>39,811,826</u></u>	<u><u>18,955,978</u></u>	<u><u>39,897,247</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2011-12 2ND INTERIM
JANUARY 31, 2012

REVENUE LIMIT CALCULATION

2010-11 Base Revenue Limit	6,358.71	
2011-12 Inflation Increase (2.24%)	143.00	
2011-12 New Add-On Meals for Needy and Beg Teacher Salary	70.18	
		<u>6,571.89</u>
2011-12 Revenue Limit ADA:		
Regular ADA P2	20,244.94	
MATES Conversion Charter School	317.76	
2011-12 Revenue Limit Before Adjustments		135,135,803
2011-12 Revenue Limit Deficit (20.404% / .793981)		107,295,260
2011-12 Non-Deficited Adjustments:		
Unemployment Insurance	1,698,272	
PERS Reduction	(236,919)	
County ADA Transfer 4,983.40 x 36.02	(179,502)	
2011-12 Total Revenue Limit		108,577,111
Less Local Taxes:		
Homeowners Subventions	754,197	
Other Taxes	12,455	
Secured Taxes	74,474,491	
Unsecured Taxes	2,661,453	
Prior Year's Taxes	289,015	
Supplemental Taxes	475,716	
Royalties and Bonuses	0	
Charter School Property Tax-In Lieu	(2,234,258)	
Education Revenue Augmentation Fund (ERAF) Transfer	(2,331,725)	<u>(74,101,344)</u>
2011-12 MATES Conversion Charter		
General Purpose Block Grant Offset \$6,048.83/ADA (Recertified Amount \$6,048.83 (deficit .848%) X 317.76 PLUS 29.76 Non-Resident)		(2,057,963)
2011-12 GENERAL FUND NET STATE AID REVENUE LIMIT		32,417,804
2011-12 Summer School		
Summer School Core Programs	293,377	
Remedial Programs	327,042	
Pupil Promotion Retention	106,807	
		<u>727,226</u>
2011-12 TOTAL REVENUE LIMIT AND HOURLY PROGRAMS		33,145,030

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2011-12 2ND INTERIM
LOTTERY BUDGET
JANUARY 31, 2012

2011-12 LOTTERY ACCOUNT SUMMARY

2011-12 Estimated Income		
(\$140.50 per ADA X 22,200.80 ADA including A/E mandated) *		3,119,213
2011-12 Estimated Expenditures:		
Classified Staff Development	18,064 @	
Certificated Staff Development	20,000	
Curriculum Development	47,200	
Textbooks (Excludes Prior Year)	<u>516,169</u>	
Total Estimated 2011-12 Expenditures		<u>(601,433)</u>
2011-12 Lottery Balance applied to General Fund Balance		<u><u>2,517,780</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
JANUARY 31, 2012

EMPLOYEE BENEFITS

Object Code	Account	2011/12 Adopted Budget Rate	2011/12 2nd Interim Budget Rate
3100	State Teachers' Retirement	8.250%	8.250%
3200	Public Employees' Retirement	10.923%	10.923% **
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	1.610%	1.610%
3600	Worker's Compensation Insurance	1.530%	1.530%
3400	Health Benefits Yearly Rate		
	Medical without prescription	9,618	9,618
	Prescription	1,198	1,198
	Dental	1,236	1,236
	Vision	225	225
	Life Insurance	104	104
	Total Certificated	12,381	12,381
	Total Classified	12,381	12,381

*Maximum 2012 Social Security Salary \$110,100

** All programs are charged 2.097% for PERS Reduction. This amount is deducted from the Revenue Limit receipts by the State

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT
JANUARY 31, 2012

GENERAL FUND MAJOR UTILITY ACCOUNT

Object Code	Title	2011/12 Adopted Budget	2011/12 1st Interim Budget	Actual Expenses 01/31/12	2011/12 Projected Budget
5510	Gas	450,000	350,000	82,273	250,000
5520	Electricity	2,806,000	2,806,000	1,099,602	2,821,600
5530	Water	702,000	802,000	534,457	913,501
5910	Telephone	507,651	421,413	406,803	722,913
5560	Trash Disposal	329,950	329,450	135,545	323,390
5570	Sanitation	175,000	175,000	130,943	178,185
	Total	4,970,601	4,883,863	2,389,623	5,209,589

GENERAL FUND INSURANCE

<u>Coverage</u>	<u>2010/11 Contribution</u>	<u>Projected 2011/12 Contribution</u>
Liability (COP)	856,327	880,945
Booster	5,993	2,772
Property/Fire/DIC/B&M	290,203	300,000
Total	1,152,523	1,183,717

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 JANUARY 31, 2012
 2011-12 2ND INTERIM FINANCIAL STATEMENT

ANALYSIS OF CHANGE IN THE
 UNRESTRICTED CONTINGENCY ACCOUNT

7,757,086	Estimated Unappropriated Contingency Funds 2011-12 1st Interim
(263,387)	Revenue Limit Adjustment Mid-Year Trigger Cut \$13.01 per ADA
(864,864)	Revenue Limit Adjust Mid-Year Transportation Trigger Cut \$42.72 per ADA
(4,411)	Revenue Limit Adjustment Miscellaneous
122,105	Lottery Revenue Current Year Allocation Increase
(6,604)	Lottery Prior Year Revenue Adjustment
100,244	Revenue Increase Flex Program Global Entrepreneurship
(2,847)	Deferred Maintenance Revenue Adjustment
10,000	Reduce Furniture for Growth Expense Budget
(5,753)	Increase Independent Study Expense for Extra Summer Hours
14,141	Reduce Miscellaneous District Program Expense Budgets
173,702	Reduce Special Education Contribution Costs
(24,958)	Increase Routine Restricted Maintenance Contribution Costs
1,786	Reduce Special Education Preschool Contribution Costs
4,248	Reduce Regular Transportation Contribution Costs
(93,332)	School Site Personnel Changes
(12,319)	Naviance Software Expense Increase
1,118	Field Fees Revenue
(10,119)	Secondary Sites P1 Discretionary Budget Adjustment
(30,826)	Change in the 3% Reserve
<u>6,865,010</u>	

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2011-12 SECOND INTERIM BUDGET
JANUARY 31, 2012

ENROLLMENT AND STAFFING

	1st Month Enrollment	Teachers On Norm	Teachers Off Norm	Special Funding	Other	TOTAL
Elementary						
Acacia	406	18.00				18.00
Aspen	348	14.00				14.00
Banyan	446	20.00				20.00
Conejo	418	19.00				19.00
Cypress	385	17.00				17.00
EARTHS	535	22.00				22.00
Glenwood	409	18.00				18.00
Ladera	383	16.00				16.00
Lang Ranch	697	29.00				29.00
Madrona	513	23.00				23.00
Maple	332	15.00				15.00
Sycamore Canyon	974	41.00				41.00
Walnut	340	15.00				15.00
Weathersfield	439	19.00				19.00
Westlake	539	23.00				23.00
Westlake Hills	588	26.00				26.00
Wildwood	411	17.00				17.00
Subtotal	8,163	352.00	-	-	-	352.00
Middle						
Colina (6-8)	1,004	34.80	1.20	0.80	0.80	37.60
Los Cerritos(6-8)	975	33.40	1.20	0.60	0.60	35.80
Redwood (6-8)	1,055	36.50	1.20	0.60	0.80	39.10
Sequoia (6-8)	1,101	37.80	1.20	0.80	1.00	40.80
Sycamore (6-8)	482	17.00	1.80	-	0.40	19.20
Subtotal	4,617	159.50	6.60	2.80	3.60	172.50
High School						
Newbury Park	2,482	86.40	1.20	0.90	3.20	91.70
Thousand Oaks	2,330	80.20	0.60	1.40	3.20	85.40
Westlake	2,337	80.20	0.20	0.60	3.00	84.00
Conejo Valley	170	8.00	3.40			11.40
Century	62	4.00				4.00
Subtotal	7,381	258.80	5.40	2.90	9.40	276.50
BTSA/PAR				3.00		3.00
Spec Ed, Ind Study	557			9.60	125.44	135.04
	557	-	-	9.60	125.44	135.04
TOTAL	20,718	770.30	12.00	18.30	138.44	939.04

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2011-12 SECOND INTERIM BUDGET
JANUARY 31, 2012

EXHIBIT F
Page 2 of 7

ENROLLMENT AND STAFFING

<u>Object</u>	<u>Certificated Positions</u>	<u>Regular</u>
1101	Teacher - On Norm	770.30
1101	Teacher - Off Norm	12.00
	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	
	1.0 ROP NPHS	
	.40 ROP TOHS	
	-0- ROP WLHS	
	Conejo Valley High School	
	2.0 Opportunity Project	
	.20 Work Experience	
	1.20 Off Norm	
1101	Special Ed Pre-School	9.60
1101	EIA	2.80
1101	Morgan Hart SB666	4.80
1101	8th/9th Grade Class Size Reduction	8.20
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>125.44</u>
	Subtotal	<u>937.44</u>
1201	Librarians	3.00
1202	Counselors - General Fund	25.80
1202	Counselors - Special Projects (MAA)	2.00
1203	Psychologists	15.70
1204	Nurses	<u>4.60</u>
	Subtotal	<u>51.10</u>
	Total	<u><u>988.54</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2011-12 SECOND INTERIM BUDGET
JANUARY 31, 2012

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	12.00		
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	Assistant Director, Pupil Services		1.00	
1307	Coordinators	5.00		
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
2011-12 SECOND INTERIM BUDGET
JANUARY 31, 2012

ENROLLMENT AND STAFFING

Object Code	Classified Positions Title	General Fund		Other Funds
		Regular	Special Projects	
2101	Paraprofessional Assistants	122.61	44.88	0.26
2101	Speech & Lang Pathologist Asst		0.75	
2103	School Occupational Therapist		3.60	
2201	Transportation Specialist	1.00		
2202	Instr. Media Technician	15.81		
2203	Health Clerk	14.32		0.25
2210	Licensed Vocational Nurse	0.47		
2401	Account Clerk		1.41	0.62
2401	Accounting Service Representative	1.00		
2401	Accounting Technician	0.95		0.05
2401	Admin. Assistant/Staff Assistant	5.75	0.25	1.00
2401	ASB/Bookkeeper	3.00		
2401	Benefits Technician			1.00
2401	Child Nutrition Technician			1.00
2401	Clerk	2.75		
2401	Clerk Typist	3.47	0.47	
2401	College & Career Specialists	2.63		
2401	Credentials Technician	1.00		
2401	Curriculum & Assessment Tech	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	Intermediate Clerk Typist	15.36	1.81	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	Secretary	10.59	1.00	2.00
2401	Senior Account Clerk	2.75		2.25
2401	Senior Accountant	0.44		0.56
2401	Senior Clerk Typist	17.31	1.91	2.00
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 Analyst	3.00		
2401	Telephone Operator/Receptionist	3.81		
2931	Child Care Leaders			20.13
2932	Child Care Assistants			28.91
	Subtotal	280.68	56.08	63.68

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2011-12 SECOND INTERIM BUDGET
JANUARY 31, 2012

ENROLLMENT AND STAFFING

Object Code	Classified Positions Title	General Fund		Other Funds
		Regular	Special Projects	
2205	A/V Maintenance Technician	2.00		
2208	Custodian	64.60	0.21	3.09
2223	Child Nutrition Delivery			3.50
2207	Grounds Equipment Operator	1.00		
2207	Grounds Sr. Equipment Operator	1.00		
2207	Groundskeeper	18.00		
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	127.10	0.21	6.59
	Food Service Personnel			44.65
	Total	407.78	56.29	114.92

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2011-12 SECOND INTERIM BUDGET
JANUARY 31, 2012

ENROLLMENT AND STAFFING

<u>Classified Management/Superv 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 of Purchasing	1.00		
2302	Director, Way to Grow		0.05	
2303	Risk Manager			1.00
2303	Special Ed Instr Assistant Supervisor	2.00		
2303	Facility Supervisor, Buildings	1.00		
2303	Facility Supervisor, Grounds	1.00		
2303	Plant Supervisor	3.00		
2303	Child Nutrition Supervisor			3.00
2303	Child Nutrition Production Supervisor			1.00
2303	Child Care Supervisor			2.00
2303	Fiscal Services Supervisor	1.00		
		<u>14.80</u>	<u>0.05</u>	<u>8.20</u>
<u>POSITION SUMMARY</u>				
	Certificated	986.54	2.00	
	Certificated Management	58.00	3.80	2.20
	Classified	407.78	56.29	114.92
	Classified Management/Supervisory	<u>14.80</u>	<u>0.05</u>	<u>8.20</u>
		<u>1,467.12</u>	<u>62.14</u>	<u>125.32</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2011-12 SECOND INTERIM BUDGET
JANUARY 31, 2012

ENROLLMENT AND STAFFING

Positions Funded by Special Projects or Other Funds

Object Code	Title	Special Project	Other Funds
Certificated/ Management Positions			
1202	Counselors - MAA	2.00	
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>5.80</u>	<u>2.20</u>
Classified Positions			
2101	Paraprofessional Assistants	44.88	0.26
2101	Speech & Lang Pathologist Asst	0.75	
2103	School Occupational Therapist	3.60	
2401	Account Clerk	1.41	0.62
2401	Accounting Technician		0.05
2931	Child Care Leader		20.13
2932	Child Care Assistant		28.91
2401	Administrative Asst	0.25	1.00
2401	Benefits Technician		1.00
2301	Child Nutrition Technician		1.00
2401	Clerk Typist	0.47	
2401	High School Office Mgr, Adult Education		1.00
2401	Int Clerk Typist, Adult Ed, Child Care	1.81	1.00
2401	Internal Auditor		0.10
2401	Payroll Clerk		1.00
2401	Secretary	1.00	2.00
2401	Senior Accountant		0.56
2401	Sr Acct Clerk, Food Service, Child Care		2.25
2401	Senior Clerk Typist, Adult Ed	1.91	2.00
2401	Planning Technician		0.30
2401	Purchasing Expeditor		0.25
2208	Custodian, Adult Education	0.21	3.09
2223	Child Nutrition Delivery Worker		3.50
2221	Child Nutrition Service Employees		44.65
	Subtotal	<u>56.29</u>	<u>114.67</u>
Classified Management/Supervisor			
2301	Asst Superintendent, Business		0.20
2302	Director of Child Nutrition		1.00
2302	Director, Way to Grow	0.05	
2303	Risk Manager		1.00
2303	Project Manager		1.00
2303	Child Care Supervisors		2.00
2303	Child Nutrition Supervisor		3.00
2303	Child Nutrition Production Supervisor		1.00
	Subtotal	<u>0.05</u>	<u>9.20</u>
	Total Positions	62.14	126.07

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
FLEXIBILITY PROGRAM TRANSFERS TO RELIEVE THE REVENUE LIMIT DEFICIT
JANUARY 31, 2012

PROGRAMS	PROGRAM FUNDING	PROGRAM COSTS	TRANSFER TO GENERAL FUND
Arts and Music Block Grant	297,083	0	297,083
At Risk Counseling	618,966	618,966	0
BTSA/Par	275,235	275,235	0
Community Based Tutoring	57,924	0	57,924
Continuation High School Grant	102,668	102,668	0
Deferred Maintenance	814,730	0	814,730
GATE	144,044	45,000	99,044
High School Exit Exam	86,958	86,958	0
Instructional Materials Realignment Fund	1,170,408	0	1,170,408
School Improvement Plan	1,201,848	829,199	372,649
School Safety Fund	293,958	293,958	0
Targeted Instructional Improvement-EIA	194,453	0	194,453
Targeted Instructional Improvement-GATE	42,286	0	42,286
Targeted Instructional Improvement-Transportation	119,280	0	119,280
Targeted Instructional Improvement-IMF	484,781	200,000	284,781
Targeted Instructional Improvement-10th Grade Counseling	286,873	286,873	0
Targeted Instructional Improvement-Opportunity	131,328	131,328	0
Tenth Grade Counseling	72,360	72,360	0
Adult Education	2,345,864	1,545,864	800,000
International Baccalaureate	20,820	20,820	0
Global Entrepreneurship Program	139,051	38,807	100,244
Staff Development Days	871,641	871,641	0
Supplemental Hourly Program	727,226	727,226	0
High School 10th Grade Class Size Reduction SB666	207,958	207,958	0
High School 9th Grade Class Size Reduction SB12	613,958	613,958	0
TOTAL	11,321,701	6,968,819	4,352,882

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 JANUARY 31, 2012
 ADULT EDUCATION FUND

NET BEGINNING BALANCE JULY 1, 2011	524,348
Estimated Income	<u>4,126,110</u>
Total Estimated Income and Net Beginning Balance	4,650,458
Estimated Expenditures	<u>(4,323,358)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2012	<u><u>327,100</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2011	376,245
Add: Cash Receipts July 1, 2011 through January 31, 2012	
Accounts Receivable	11,279
Due From Other Funds	438,584
Income	<u>1,993,785</u>
TOTAL CASH AVAILABLE	<u>2,443,648</u>
Deduct: Expenditures July 1, 2011 through January 31, 2012	
Accounts Payable	380,059
Due to Other Funds	30
Deferred Income	0
Expenditures	<u>2,308,300</u>
CASH IN COUNTY TREASURY - JANUARY 31, 2012	<u><u>131,504</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 JANUARY 31, 2012

ADULT EDUCATION FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2011/12 ADOPTED BUDGET	2011/12 1ST INTERIM BUDGET	ACTUAL REVENUE 1/31/12	2011/12 PROJECTED BUDGET
8200	Federal Revenue	269,381	278,606	77,328	278,606
8590	Other State Revenue	2,500	1,377,708	500,000	1,545,864
8660	Interest	6,000	6,000	865	4,000
8671	Fees and Contracts	2,173,000	2,226,000	1,364,387	2,198,000
8699	Fees and Books	93,000	103,000	51,205	99,640
8919	Other Transfer - Gen Fund Incoming	1,375,208	0	0	0
		<u>3,919,089</u>	<u>3,991,314</u>	<u>1,993,785</u>	<u>4,126,110</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2010/11 ADOPTED BUDGET	2011/12 1ST INTERIM BUDGET	ACTUAL EXPENSE 1/31/12	2011/12 PROJECTED BUDGET
1000	Certificated Salaries	1,367,047	1,405,823	672,336	1,418,823
2000	Classified Salaries	720,381	726,421	428,508	758,334
3000	Employee Benefits	385,949	396,065	204,135	401,157
4000	Books and Supplies	497,348	545,007	279,694	517,123
5000	Contracted Services	608,905	639,305	421,365	712,505
5750	Direct Support to General Fund	0	252,642	123,622	247,242
6000	Capital Outlay	18,500	77,500	87,304	85,500
7300	Direct Support to General Fund	265,957	0	0	0
7300	Indirect Support to Gen Fund	186,586	182,674	91,336	182,674
		<u>4,050,673</u>	<u>4,225,437</u>	<u>2,308,300</u>	<u>4,323,358</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT
JANUARY 31, 2012

BOND BUILDING FUND

NET BEGINNING BALANCE JULY 1, 2011	2,144,459
Estimated Income	<u>264,239</u>
Total Estimated Income and Net Beginning Balance	2,408,698
Estimated Expenditures	<u>(1,246,940)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2012	<u><u>1,161,758</u></u>

Reserve for 2012/13		
Salaries/Benefits	190,000	
Software	35,000	
Project Management	<u>100,000</u>	
	<u>325,000</u>	

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2011	2,082,835
Add: Cash Receipts July 1, 2011 through January 31, 2012	
Accounts Receivable	5,007
Due from Other Funds	2,600
Income	<u>261,111</u>
	<u>268,718</u>
TOTAL CASH AVAILABLE	2,351,553
Deduct: Expenditures July 1, 2011 through January 31, 2012	
Accounts Payable	135,513
Due to Other Funds	58,969
Deferred Revenue	1,500
Expenditures	<u>590,601</u>
	<u>(786,583)</u>
CASH IN COUNTY TREASURY - JANUARY 31, 2012	<u><u>1,564,970</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT
JANUARY 31, 2012

BOND BUILDING FUND

STATEMENT OF INCOME

SOURCE OF INCOME	DESCRIPTION	2010/11 ADOPTED BUDGET	2011/12 1ST INTERIM BUDGET	ACTUAL REVENUE 01/31/12	2011/12 PROJECTED BUDGET
8660	Interest	8,000	8,000	4,873	8,000
8699	WHS Theatre Donation	250,000	250,000	250,000	250,000
8699	Transfer Beg Unrestricted Balance	0	0	1,500	1,500
8699	Colina Parking Lot Project Donation	0	0	0	0
8919	Interfund Trans Sch Modernization	0	0	4,739	4,739
TOTALS		<u>258,000</u>	<u>258,000</u>	<u>261,111</u>	<u>264,239</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2010/11 ADOPTED BUDGET	2011/12 1ST INTERIM BUDGET	ACTUAL EXPENSE 01/31/12	2011/12 PROJECTED BUDGET
2000	Classified Salaries	130,498	140,861	82,853	142,466
3000	Benefits	49,665	50,883	29,686	50,895
4000	Supplies	35,000	142,623	47,487	92,872
5000	Contracted Services	1,173,763	993,311	425,192	954,825
6100	Site Improvement	0	0	2,795	2,795
6200	Building Improvement	0	0	2,588	3,087
6400	Capitalized Equipment	0	0	0	0
TOTALS		<u>1,388,926</u>	<u>1,327,678</u>	<u>590,601</u>	<u>1,246,940</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT
JANUARY 31, 2012

BOND BUILDING FUND

SITE	DESCRIPTION	2010/11	2011/12	ACTUAL	2011/12
		ADOPTED BUDGET	1ST INTERIM BUDGET	EXPENSE 01/31/2012	PROJECTED BUDGET
DWS	CLASSIFIED SALARIES	130,498	140,861	82,748	142,361
DWS	BENEFITS	49,665	50,883	29,675	50,883
DWS	FOUNDATION OFFICE	-	0	0	0
DWS	PROJECT MANAGEMENT	500,000	450,000	159,755	310,000
DWS	MISC SUPPLIES & SERVICES	35,000	35,000	2,115	28,500
DWS	CONEJO COMMUNITY LEARNING CTR	0	0	0	0
DWS	FACILITIES MASTER PLAN	42,097	0	0	0
DWS	DISTRICT WIDE DSA CLOSE OUT/CERTIF	50,000	75,000	40,295	75,000
DWS	DISTRICT WIDE PROJECTS	0	10,000	5,229	20,000
DWS	STRIPING	5,000	0	0	0
DISTRICT	DISTRICT OFFICE PARKING LOT	0	0	0	0
DISTRICT	IT CONVERSION	0	0	0	0
DISTRICT	LANDSCAPE EAST SIDE	0	0	0	0
DISTRICT	COMPUTER CENTER	24,666	24,666	0	24,666
ACA	SITE & FIELD DRAINAGE	0	0	0	0
ASP	HVAC REPAIR	0	0	0	0
ASP	ASPHALT	0	0	0	0
BAN	LUNCH SHELTER	0	65,000	0	65,000
BAN	ASPHALT	0	0	0	0
BAN	STRIPING	0	1,130	1,130	1,130
COL	PARKING EXPANSION	0	0	0	0
COL	WATER HEATER	35,000	0	0	0
COL	HVAC	0	0	0	0
COL	COLINA MODERNIZATION	0	0	0	0
CON	OPEN MAGNET AUDITORIUM RENOVATION	0	0	0	0
CVHS	LEASE/REPLACE MODULARS	20,000	20,000	10,920	20,000
CYP	STRIPING	0	0	0	0
CYP	ASPHALT	0	0	0	0
CYP	MODERNIZATION	0	0	0	0
GLN	ASPHALT	0	0	1,407	1,407
GLN	LEASED MODULARS	0	12,000	7,649	12,650
LAD	STRIPING	0	0	0	0
LAD	RETAINING WALL	0	0	0	0
LAD	TECHNOLOGY WIRING	0	0	0	0
LANG	STRIPING	0	1,800	1,799	1,800
LANG	ASPHALT	0	0	0	0
LANG	CARPETING	0	0	0	0
LCR	MODERNIZATION	0	1,112	0	1,112
LCR	STRIPING	0	1,390	1,390	1,390
LCR	STAGE REPAIR	0	6,148	5,455	6,148
LCR	HVAC EMCS REPLACEMENT	200,000	55,000	10,719	17,901
LCR	IRRIGATION BOOSTER PUMP REPLACE	15,000	15,000	15,516	15,516
EARTHSS	EARTHSS CLASSROOM MODERNIZATION	0	0	0	0
MAP	LUNCH SHELTER	0	0	0	0
MAP	ASPHALT	0	0	0	0
MAP	MODULAR ADDITION	0	0	0	75,000
MAP	STRIPING	0	883	883	883
MAP	TECHNOLOGY WIRING	0	65,000	515	67,230
MDWS	STRIPING	0	0	0	0
NPHS	DSA CERTIFICATION - MODULAR	7,000	7,000	0	0
NPHS	CLASSROOMS AIR HANDLER MOTOR	30,000	30,000	17,845	25,000
POAKS	ASPHALT	0	0	0	0
POAKS	STRIPING	0	0	0	0
POAKS	TECHNOLOGY WIRING	0	0	0	0
POAKS	BRIDGES RELOCATION TO PARK OAKS	50,000	20,000	19,015	20,000
SYC	DSA CLOSE	0	0	0	0
SYC	ASPHALT	0	0	0	0
SYC	CHILD CARE ADDITION	15,000	6,000	5,827	6,000
TOH	CORRIDORS	0	0	0	0
TRIUNFO	STRIPING	0	0	0	0
UNV	MODERNIZATION	0	0	0	0

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 JANUARY 31, 2012

BOND BUILDING FUND

SITE	DESCRIPTION	2010/11	2011/12	ACTUAL	2011/12
		ADOPTED BUDGET	1ST INTERIM BUDGET	EXPENSE 01/31/2012	PROJECTED BUDGET
UNV	STRIPING	0	826	826	826
UNV	ASPHALT	0	0	0	0
UNV	SIGN, STORE FRONT DOOR	0	0	0	7,500
WAL	SPECIAL ED CHANGING ROOM CONVERSION	0	0	0	5,000
WAL	TECHNOLOGY WIRING	0	0	0	0
WAL	LUNCH SHELTER	0	0	0	0
WAV	CENTURY ACADEMY MODULAR RELOC	0	0	0	0
WAV	POST SECONDARY SPECIAL ED	120,000	22,300	18,559	22,300
WFL	STRIPING	0	0	0	0
WFL	ASPHALT	0	398	398	398
WSTLKE	ASPHALT	0	4,055	4,055	4,055
WSTLKE	STRIPING	0	0	658	658
WSTLKE	HAND RAIL REPAIR	0	0	0	0
WSTLKE	RAIN GUTTER REPAIR	0	2,600	1,299	2,600
WSTLKE	MODERNIZATION	0	0	0	0
WSTLKE	REPLACE ROOF POD 1	0	83,500	83,900	83,900
WHS	THEATRE MODERNIZATION	60,000	60,000	0	0
WHS	THEATRE EXTERIOR	0	0	43,628	50,000
WHS	THEATRE INTERIOR	0	0	124	10,000
WHS	AUTO SHOP CONVERSION TO BAND ROOM	0	0	0	0
WHS	GYM DOORS/LANDSCAPING	0	3,068	3,068	3,068
WHS	GYM HEATER RENOVATION	0	0	0	0
WHS	MODERNIZATION	0	0	0	0
WHS	PHOTO LAB	0	0	0	0
WHS	REPL HVAC, BOILERS, TOWERS	0	0	0	0
WHS	5 MODULAR LEASED CLASSROOMS	0	21,000	13,145	21,000
WHS	LOCKERROOM BOILER REPLACEMENT	0	35,000	0	45,000
WWD	STRIPING	0	1,058	1,058	1,058
GRAND TOTAL		<u>1,388,926</u>	<u>1,327,678</u>	<u>590,601</u>	<u>1,246,940</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 JANUARY 31, 2012

BOND REDEMPTION FUND

NET BEGINNING BALANCE JULY 1, 2011		8,003,231
Estimated Income		<u>7,536,951</u>
Total Estimated Income and Net Beginning Balance		15,540,182
Estimated Expenditures		<u>(7,567,345)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2012		<u><u>7,972,837</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2011		7,989,101
Add: Cash Receipts July 1, 2011 through January 31, 2012		
Accounts Receivable	14,129	
Income	<u>4,410,018</u>	<u>4,424,147</u>
TOTAL CASH AVAILABLE		12,413,248
Deduct: Expenditures July 1, 2011 through January 31, 2012		
Expenditures	<u>7,121,598</u>	<u>(7,121,598)</u>
CASH IN COUNTY TREASURY - JANUARY 31, 2012		<u><u>5,291,650</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT
JANUARY 31, 2012

BOND REDEMPTION FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2011/12 ADOPTED BUDGET	2011/12 1ST INTERIM BUDGET	ACTUAL REVENUE 01/31/12	2011/12 PROJECTED BUDGET
8571	Homeowner Exemption	67,391	63,762	32,056	63,762
8572	Other Taxes	0	0	1,136	0
8611	Secured Roll Voted Indebt	7,532,566	7,258,219	4,153,421	7,258,219
8612	Unsecured Roll Voted Indebt	163,677	158,970	166,074	158,970
8613	P/Y Tax Voted Indebt	0	0	14,619	0
8614	Supplemental Voted Indebt	0	0	27,803	0
8660	Interest	60,000	56,000	14,909	56,000
TOTALS		<u>7,823,634</u>	<u>7,536,951</u>	<u>4,410,018</u>	<u>7,536,951</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2011/12 ADOPTED BUDGET	2011/12 1ST INTERIM BUDGET	ACTUAL EXPENSE 01/31/12	2011/12 PROJECTED BUDGET
7433	Bond Redemption	4,632,853	4,632,853	4,632,853	4,632,853
7434	Bond Interest	2,934,492	2,934,492	2,488,745	2,934,492
TOTALS		<u>7,567,345</u>	<u>7,567,345</u>	<u>7,121,598</u>	<u>7,567,345</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT
JANUARY 31, 2012

CHILD CARE FUND

NET BEGINNING BALANCE - JULY 1, 2011	440,397
Estimated Income	<u>4,455,048</u>
Total Estimated Income and Net Beginning Balance	4,895,445
Estimated Expenditures	<u>(4,279,793)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2012	<u><u>615,652</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2011	849,239
Add: Cash Receipts July 1, 2011 through January 31, 2012	
Accounts Receivable	14,164
Due from Other Funds	1,647
Prepaid Expenses	0
Income	<u>2,579,100</u>
TOTAL CASH AVAILABLE	<u>2,594,911</u>
Deduct: Expenditures July 1, 2011 through January 31, 2012	
Accounts Payable	51,017
Due To Other Funds	129,950
Deferred Income	246,769
Expenditures	<u>2,373,845</u>
CASH IN COUNTY TREASURY - JANUARY 31, 2012	<u><u>(2,801,581)</u></u>
	<u><u>642,569</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT
JANUARY 31, 2012

CHILD CARE FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2011/12 ADOPTED BUDGET	2011/12 1ST INTERIM BUDGET	ACTUAL REVENUE 1/31/12	2011/12 PROJECTED BUDGET
8660	Interest	8,000	8,000	1,284	8,000
8673	Child Care Fees	4,138,758	4,304,767	2,421,033	4,267,533
8699	Reg Fees/Other Income	156,425	165,966	156,783	179,515
TOTALS		<u>4,303,183</u>	<u>4,478,733</u>	<u>2,579,100</u>	<u>4,455,048</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2011/12 ADOPTED BUDGET	2011/12 1ST INTERIM BUDGET	ACTUAL EXPENSE 1/31/12	2011/12 PROJECTED BUDGET
1000	Certificated Salaries	164,674	167,235	97,554	167,235
2000	Classified Salaries	2,139,571	2,270,334	1,176,841	2,116,680
3000	Employee Benefits	944,134	954,266	509,756	937,490
4000	Books and Supplies	217,566	217,566	177,420	217,566
4400	Equipment not Capitalized	120,000	120,000	6,578	120,000
5000	Contracted Services	134,320	134,320	151,533	210,320
5750	Interfund Facility Use	63,831	63,831	28,154	63,831
5900	Communications	16,000	16,000	7,452	16,000
6200	Building Improvements	125,000	112,500	112,500	112,500
7300	Direct & Indirect Costs to General Fund	294,077	318,171	106,057	318,171
TOTALS		<u>4,219,173</u>	<u>4,374,223</u>	<u>2,373,845</u>	<u>4,279,793</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT
JANUARY 31, 2012

CHILD NUTRITION FUND

NET BEGINNING BALANCE JULY 1, 2011	104,520
Stores	77,275
Contingency	<u>27,245</u>
	104,520
Estimated Income	<u>5,254,000</u>
Total Estimated Income and Net Beginning Balance	5,358,520
Estimated Expenditures	<u>(5,212,223)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2012	<u><u>146,297</u></u>

BREAKDOWN OF NET ENDING BALANCE

Stores	77,275
Contingency	<u>69,022</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2012	<u><u>146,297</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
CHILD NUTRITION FUND
STATEMENT OF CASH BALANCE
JANUARY 31, 2012

CASH IN COUNTY TREASURY - JULY 1, 2011		7,122
Cash Collection Awaiting Deposit		174,407
Add: Cash Receipts July 1, 2011 through January 31, 2012		
Petty Cash	(8,490)	
Accounts Receivable	339,978	
Subsidy Awaiting Deposit	(153,748)	
Due from Other Funds	7,148	
Stores	(34,268)	
Income	<u>2,236,765</u>	<u>2,387,385</u>
TOTAL CASH AVAILABLE		2,568,914
Deduct: Expenditures July 1, 2011 through January 31, 2012		
Accounts Payable	26,737	
Due to Other Funds	(198,795)	
Expenditures	<u>2,740,716</u>	<u>(2,568,658)</u>
CASH IN COUNTY TREASURY - JANUARY 31, 2012		<u><u>256</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 JANUARY 31, 2012

CHILD NUTRITION FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2011/12 ADOPTED BUDGET	2011/12 1ST INTERIM BUDGET	ACTUAL REVENUE 01/31/12	2011/12 PROJECTED BUDGET
8200	Federal Revenue	1,907,500	1,951,500	866,125	1,951,500
8225	Federal Snack Revenue	16,500	16,500	5,997	16,500
8500	State Revenue	165,000	165,000	74,131	165,000
8634	Cash Sales	2,989,500	3,089,500	1,280,796	3,089,500
8660	Interest	1,500	1,500	401	1,500
8699	Local	30,000	30,000	9,315	30,000
TOTALS		<u>5,110,000</u>	<u>5,254,000</u>	<u>2,236,765</u>	<u>5,254,000</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2011/12 ADOPTED EXPENSE	2011/12 1ST INTERIM BUDGET	ACTUAL EXPENSE 01/31/12	2011/12 PROJECTED BUDGET
2000	Classified Salaries	1,916,016	2,093,169	1,160,316	2,079,019
3000	Employee Benefits	625,694	638,973	358,359	628,204
4000	Supplies	225,000	225,000	104,786	225,000
4400	Equipment not Capitalized	50,000	30,000	12,750	16,000
4700	Food	2,070,000	2,070,000	970,859	2,070,000
5000	Contracted Services	170,000	170,000	115,918	170,000
5900	Communications	10,000	10,000	3,728	10,000
6000	Capital Outlay	40,000	0	14,000	14,000
TOTALS		<u>5,106,710</u>	<u>5,237,142</u>	<u>2,740,716</u>	<u>5,212,223</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 JANUARY 31, 2012

DEFERRED MAINTENANCE FUND

NET BEGINNING BALANCE - JULY 1, 2011		2,471
Estimated Income		<u>3</u>
Total Estimated Income and Beginning Balance		2,474
Estimated Expenditures		<u>(2,474)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2012		<u><u>0</u></u>

NOTE: FUND CLOSED 2ND INTERIM 2011/12

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2011		2,466
Add: Cash Receipts July 1, 2011 through January 31, 2012		
Accounts Receivable	5	
Income	<u>3</u>	<u>8</u>
TOTAL CASH AVAILABLE		2,474
Deduct: Expenditures July 1, 2011 through January 31, 2012		
Accounts Payable	0	
Due to Other Funds	0	
Expenditures	<u>2,474</u>	<u>(2,474)</u>
CASH IN COUNTY TREASURY - JANUARY 31, 2012		<u><u>0</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 JANUARY 31, 2012

DEFERRED MAINTENANCE FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2011/12 ADOPTED BUDGET	2011/12 1ST INTERIM BUDGET	ACTUAL REVENUE 01/31/2012	2011/12 PROJECTED BUDGET
8540	08/09 Allowance from State	0	0	0	0
8660	Interest	0	3	3	3
TOTALS		<u>0</u>	<u>3</u>	<u>3</u>	<u>3</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2011/12 ADOPTED BUDGET	2011/12 1ST INTERIM BUDGET	ACTUAL EXPENSE 01/31/2012	2011/12 PROJECTED BUDGET
4300	Materials & Supplies	0	0	0	0
5000	Contracts & Repairs	0	0	0	0
7619	Interfund Transfer	0	2,474	2,474	2,474
TOTALS		<u>0</u>	<u>2,474</u>	<u>2,474</u>	<u>2,474</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT
JANUARY 31, 2012

DEVELOPER DONATION FUND #2

NET BEGINNING BALANCE JULY 1, 2011	165,730
Estimated Income	<u>1,227,294</u>
TOTAL ESTIMATED INCOME and NET BEGINNING BALANCE	1,393,024
Estimated Expenditures	<u>(1,392,526)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2012	<u><u>498</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2011	413,512
Add: Cash Receipts July 1, 2011 through January 31, 2012	
Accounts Receivable	2,219
Due from Other Funds	0
Income	<u>885,711</u>
TOTAL CASH AVAILABLE	<u>887,930</u>
Deduct: Expenditures July 1, 2011 through January 31, 2012	
Accounts Payable	0
Due to Other Funds	(100,000)
Expenditures	<u>1,383,213</u>
CASH IN COUNTY TREASURY - JANUARY 31, 2012	<u><u>18,229</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 JANUARY 31, 2012

DEVELOPER DONATION FUND #2

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2011/12 ADOPTED BUDGET	2011/12 1ST INTERIM BUDGET	ACTUAL REVENUE 01/31/2012	2011/12 PROJECTED BUDGET
8660	Interest	4,000	4,000	375	4,000
8681	Developer Donation Fees	700,000	582,000	244,042	582,000
8919	Interfund Tsf Surplus Prop	687,000	641,294	641,294	641,294
TOTALS		<u>1,391,000</u>	<u>1,227,294</u>	<u>885,711</u>	<u>1,227,294</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2011/12 ADOPTED BUDGET	2011/12 1ST INTERIM BUDGET	ACTUAL EXPENSE 01/31/2012	2011/12 PROJECTED BUDGET
2000	Classified Salaries	14,900	15,561	9,052	15,561
3000	Employee Benefits	6,572	6,715	3,911	6,715
7439	Other Debt Service Pymts	1,370,250	1,370,250	1,370,250	1,370,250
TOTALS		<u>1,391,722</u>	<u>1,392,526</u>	<u>1,383,213</u>	<u>1,392,526</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 JANUARY 31, 2012

HEALTH & WELFARE FUND

NET BEGINNING BALANCE - JULY 1, 2011		(990,115)
Reserve for Claims		
Estimated Income		<u>21,796,102</u>
Total Estimated Income and Net Beginning Balance		20,805,987
Estimated Expenditures		<u>(22,842,544)</u>
NET ENDING BALANCE - JUNE 30, 2012		<u>(2,036,557)</u>
Reserve for Certificated Benefit Enhancement	230,091	
Reserve for Claims	(2,266,648)	

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2011		2,274,538
Add: Cash Receipts July 1, 2011 through January 31, 2012		
Accounts Receivable	3,648	
Due From Other Funds	143,226	
Income	<u>11,319,506</u>	<u>11,466,380</u>
TOTAL CASH AVAILABLE		13,740,918
Deduct: Expenditures July 1, 2011 through January 31, 2012		
Accounts Payable	64,977	
Due to Other Funds	(3,000,000)	
Expenditures	<u>13,916,674</u>	<u>(10,981,651)</u>
CASH IN COUNTY TREASURY - JANUARY 31, 2012		<u>2,759,267</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT
JANUARY 31, 2012

HEALTH & WELFARE FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2011/12 ADOPTED BUDGET	2011/12 1ST INTERIM BUDGET	ACTUAL REVENUE 01/31/12	2011/12 PROJECTED ANNUAL
8660	Interest	20,000	20,000	1,920	20,000
8674	Contracted Services from Other Funds	20,631,757	20,510,032	10,800,118	20,366,464
8699	Other Revenue	1,154,708	1,337,060	444,890	1,337,060
8919	Other Transfer In - Gen Fd	0	72,578	72,578	72,578
TOTALS		<u>21,806,465</u>	<u>21,939,670</u>	<u>11,319,506</u>	<u>21,796,102</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2011/12 ADOPTED BUDGET	2011/12 1ST INTERIM BUDGET	ACTUAL EXPENSE 01/31/12	2011/12 PROJECTED ANNUAL
2000	Classified Salaries	130,012	135,252	78,989	135,253
3000	Employee Benefits	55,974	57,791	33,371	57,790
4000	Supplies	2,500	2,500	99	2,000
5000	Other Services	130,000	130,000	55,230	125,100
5815	Paid Fees	9,959,320	9,890,913	5,474,295	9,890,913
5880	Paid Claims	13,000,000	12,731,388	8,274,686	12,631,388
5900	Communications	100	100	4	100
SUBTOTAL		23,277,906	22,947,944	13,916,674	22,842,544
Reserve for Claims		(1,994,883)	(2,228,480)	0	(2,266,648)
TOTALS		<u>21,283,023</u>	<u>20,719,464</u>	<u>13,916,674</u>	<u>20,575,896</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 JANUARY 31, 2012

PRIVATE PURPOSE TRUST FUND

NET BEGINNING BALANCE JULY 1, 2011		547
Estimated Income		<u>37,165</u>
Total Estimated Income and Net Beginning Balance		37,712
Estimated Expenditures		<u>(37,140)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2012		<u><u>572</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2011		546
Add: Cash Receipts July 1, 2011 through January 31, 2012		
Accounts Receivable	1	
Income	<u>37,141</u>	<u>37,142</u>
TOTAL CASH AVAILABLE		37,688
Deduct: Expenditures July 1, 2011 through January 31, 2012		
Deferred Revenue	0	
Expenditures	<u>500</u>	<u>(500)</u>
CASH IN COUNTY TREASURY - JANUARY 31, 2012		<u><u>37,188</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 JANUARY 31, 2012

PRIVATE PURPOSE TRUST FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2011/12 ADOPTED BUDGET	2011/12 1ST INTERIM BUDGET	ACTUAL REVENUE 01/31/12	2011/12 PROJECTED BUDGET
8660	Interest	25	25	1	25
8699	Other Income	0	33,145	37,140	37,140
TOTALS		<u>25</u>	<u>33,170</u>	<u>37,141</u>	<u>37,165</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2011/12 ADOPTED BUDGET	2011/12 1ST INTERIM BUDGET	ACTUAL EXPENSE 01/31/12	2011/12 PROJECTED BUDGET
7299	Other Transfers Out	0	33,145	500	37,140
TOTALS		<u>0</u>	<u>33,145</u>	<u>500</u>	<u>37,140</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 JANUARY 31, 2012

SCHOOL MODERNIZATION FUND

NET BEGINNING BALANCE JULY 1, 2011		4,730
Estimated Income		<u>10</u>
Total Estimated Income and Net Beginning Balance		4,740
Estimated Expenditures		<u>(4,740)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2012		<u><u>0</u></u>

NOTE: FUND CLOSED 2ND INTERIM 2011/12

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2011		4,719
Add: Cash Receipts July 1, 2011 through January 31, 2012		
Accounts Receivable	10	
Income	<u>10</u>	<u>20</u>
TOTAL CASH AVAILABLE		4,739
Deduct: Expenditures July 1, 2011 through January 31, 2012		
Expenditures	<u>4,739</u>	<u>(4,739)</u>
CASH IN COUNTY TREASURY - JANUARY 31, 2012		<u><u>0</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 JANUARY 31, 2012

SCHOOL MODERNIZATION FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2011/12 ADOPTED BUDGET	2011/12 1ST INTERIM BUDGET	ACTUAL REVENUE 01/31/12	2011/12 PROJECTED BUDGET
8545	Other State Revenue - Meadows	0	0	0	0
8660	Interest	1,000	1,000	10	10
TOTALS		<u>1,000</u>	<u>1,000</u>	<u>10</u>	<u>10</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2011/12 ADOPTED BUDGET	2011/12 1ST INTERIM BUDGET	ACTUAL EXPENSE 01/31/12	2011/12 PROJECTED BUDGET
6000	Capital Outlay	0	0	0	0
7619	Interfund Transfer	0	0	4,739	4,739
TOTALS		<u>0</u>	<u>0</u>	<u>4,739</u>	<u>4,739</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 JANUARY 31, 2012

SURPLUS PROPERTY FUND

NET BEGINNING BALANCE JULY 1, 2011	704,794
Estimated Income	<u>1,010,000</u>
Total Estimated Income and Net Beginning Balance	1,714,794
Estimated Expenditures	<u>(812,294)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2012	<u>902,500</u>
Reserve for Lease Purchase Payments	<u> </u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2011	715,959
Add: Cash Receipts July 1, 2011 through January 31, 2012	
Accounts Receivable	1,435
Due from Other Funds	0
Income	<u>851</u>
TOTAL CASH AVAILABLE	<u>2,286</u>
Deduct: Expenditures July 1, 2011 through January 31, 2012	
Accounts Payable	12,600
Due to Other Funds	(170,000)
Expenditures	<u>826,649</u>
CASH IN COUNTY TREASURY - JANUARY 31, 2012	<u><u>48,996</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 JANUARY 31, 2012

SURPLUS PROPERTY FUND

STATEMENT OF INCOME

SOURCE OF INCOME	DESCRIPTION	2011/12 ADOPTED BUDGET	2011/12 1ST INTERIM BUDGET	ACTUAL REVENUE 01/31/2012	2011/12 PROJECTED BUDGET
8660	Interest	10,000	10,000	851	10,000
8953	Sale of Land	0	15,000	0	1,000,000
TOTALS		<u>10,000</u>	<u>25,000</u>	<u>851</u>	<u>1,010,000</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2011/12 ADOPTED BUDGET	2011/12 1ST INTERIM BUDGET	ACTUAL EXPENSE 01/31/2012	2011/12 PROJECTED BUDGET
5000	Contracted Services	0	73,500	85,355	171,000
6200	Building and Improv - Dep	0	0	100,000	0
7619	Interfund Tsf DD2	687,000	641,294	641,294	641,294
TOTALS		<u>687,000</u>	<u>714,794</u>	<u>826,649</u>	<u>812,294</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 2011-12 FINANCIAL STATEMENT
 JANUARY 31, 2012

SURPLUS PROPERTY

SITE	DESCRIPTION	2011/12 ADOPTED BUDGET	2011/12 1ST INTERIM BUDGET	ACTUAL EXPENSE 01/31/2012	2011/12 PROJECTED BUDGET
B00Q	M&O Move to Teller Property	0	25,000	117,083	30,000

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FIANCIAL STATEMENT
 JANUARY 31, 2012

TOPASS FUND

NET BEGINNING BALANCE JULY 1, 2011	125,160
Estimated Income	<u>2,024,398</u>
Total Estimated Income and Net Beginning Balance	2,149,558
Estimated Expenditures	<u>(2,020,398)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2012	<u><u>129,160</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2011	476,284
Add: Cash Receipts July 1, 2011 through January 31, 2012	
Accounts Receivable	1,301
Due from Other Funds	40,073
Income	<u>600,705</u>
TOTAL CASH AVAILABLE	<u>642,079</u>
Deduct: Expenditures July 1, 2011 through January 31, 2012	
Accounts Payable	44,759
Due to Other Funds	347,737
Expenditures	<u>568,032</u>
CASH IN COUNTY TREASURY - JANUARY 31, 2012	<u><u>(960,528)</u></u>
	<u><u>157,835</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2011-12 FINANCIAL STATEMENT
JANUARY 31, 2012

TOPASS FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2011/12 ADOPTED BUDGET	2011/12 1ST INTERIM BUDGET	ACTUAL REVENUE 01/31/2012	2011/12 PROJECTED BUDGET
8660	Interest - Fund	4,000	4,000	705	4,000
8660	Interest - TOPASS	4,000	4,000	0	4,000
8912	TOPASS Pass Thru	1,211,608	2,019,637	600,000	2,016,398
TOTALS		<u>1,219,608</u>	<u>2,027,637</u>	<u>600,705</u>	<u>2,024,398</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2011/12 ADOPTED BUDGET	2011/12 1ST INTERIM BUDGET	ACTUAL EXPENSE 01/31/2012	2011/12 PROJECTED BUDGET
2000	Classified Salaries	18,720	19,626	11,373	19,626
3000	Employee Benefits	8,072	8,270	4,806	8,270
4000	Materials/Supplies	0	0	0	0
5000	Contracted Services	1,602,800	1,991,741	551,853	1,963,502
6400	Capitalized Equipment	0	0	0	25,000
7612	Interest on Loan from GF	4,000	4,000	0	4,000
TOTALS		<u>1,633,592</u>	<u>2,023,637</u>	<u>568,032</u>	<u>2,020,398</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2011-12 FINANCIAL STATEMENT
JANUARY 31, 2012

TOPASS FUND

SITE	DESCRIPTION	2011/12 ADOPTED BUDGET	2011/12 1ST INTERIM BUDGET	ACTUAL EXPENSE 01/31/2012	2011/12 PROJECTED BUDGET
	Admin Salaries	18,720	19,626	11,373	19,626
	Admin Benefits	8,072	8,270	4,806	8,270
	Interest on Loan from G/F	4,000	4,000	0	4,000
	TOTAL ADMINISTRATION	30,792	31,896	16,179	31,896
TOPASS AREA #5 (NEWBURY PARK)					
NPHS	Annual Contrib to Track & Field Fund 2004-2011	272,000	336,000	0	336,000
NPHS	Annual Contrib to Track & Field Fund 2011/12	48,000	48,000	9,885	48,000
	TOTAL AREA #5	320,000	384,000	9,885	384,000
TOPASS AREA #2 (THOUSAND OAKS)					
CVHS	Study, Design, Bid & Mobilization	0	350,000	154,550	350,000
TOHS	Annual Contrib to Track & Field Fund 2004-2011	272,000	336,000	0	336,000
TOHS	Annual Contrib to Track & Field Fund 2011/12	48,000	48,000	1,111	48,000
WHS	Annual Contrib to Track & Field Fund 2004-2011	272,000	336,000	0	336,000
WHS	Annual Contrib to Track & Field Fund 2011/12	48,000	48,000	0	48,000
	TOTAL AREA #2	640,000	1,118,000	155,661	1,118,000
MAINTENANCE PROJECTS					
ACA	Striping	0	1,269	1,269	1,269
CON	Striping	0	1,372	1,372	1,372
COL	Striping	0	2,249	2,249	2,249
DWS	Asphalt Striping	5,000	0	0	0
EAR	Striping	0	1,309	2,618	2,618
EAR	Roofing Repairs	9,000	8,355	9,283	9,283
NPH	Modular Buildings (2)	0	20,000	15,328	20,000
NPH	Repairs for Lightning Strike	0	7,985	7,985	7,985
NPH	Pool Deck Replacement	37,500	5,000	0	20,000
NPH	Flooring - Rm T3	10,000	10,000	9,477	10,000
NPH	CPRD Score Board	0	0	0	25,000
RED	Striping	0	1,208	1,208	1,208
RED	Roofing Repairs	56,000	56,000	12,000	12,000
SEQ	Striping	0	0	1,049	1,049
SEQ	Roofing Repairs	15,000	19,214	9,349	9,349
TOH	Roof Replacement Bldg D	150,000	139,950	155,500	155,500
TOH	Roof Replacement Bldg J	150,000	139,950	155,500	155,500
WAL	Striping	0	880	880	880
WFL	Playground Path Overlay	1,300	0	0	0
WLE	Roof Replacement Pod 1	121,000	0	0	0
WLE	Playground Asphalt	38,000	0	0	0
WHS	Generator Replacement	50,000	75,000	0	50,000
WHL	Striping	0	0	1,240	1,240
	TOTAL MAINTENANCE PROJECTS	642,800	489,741	386,306	486,502
	TOTALS	1,633,592	2,023,637	568,032	2,020,398

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT
JANUARY 31, 2012

WORKER COMPENSATION FUND

NET BEGINNING BALANCE - JULY 1, 2011	4,127,892	
2010-11 Audit Adjustment for Future WC Claims	<u>(3,727,735)</u>	400,157
Estimated Income		<u>1,705,512</u>
Total Estimated Income and Net Beginning Balance		2,105,669
Estimated Expenditures		<u>(2,038,889)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2012		<u><u>66,780</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2011		1,288,789
Add: Cash Receipts July 1, 2011 through January 31, 2012		
Accounts Receivable	3,763	
Due From Other Funds	10,809	
Income	<u>913,744</u>	<u>928,316</u>
TOTAL CASH AVAILABLE		2,217,105
Deduct: Expenditures July 1, 2011 through January 31, 2012		
Accounts Payable	51,217	
Due to Other Funds	9,252	
Expenditures	<u>1,123,766</u>	<u>(1,184,235)</u>
CASH IN COUNTY TREASURY - JANUARY 31, 2012		<u><u>1,032,870</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 JANUARY 31, 2012

WORKER COMPENSATION FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2011/12 ADOPTED BUDGET	2011/12 1ST INTERIM BUDGET	ACTUAL REVENUE 01/31/12	2011/12 PROJECTED ANNUAL
8660	Interest	25,000	25,000	2,151	25,000
8674	Contracted Svcs from Gen Fund & Oth Funds	1,667,144	1,654,547	892,234	1,655,512
8699	Other Local Income	9,000	25,000	19,359	25,000
TOTALS		<u>1,701,144</u>	<u>1,704,547</u>	<u>913,744</u>	<u>1,705,512</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2011/12 ADOPTED BUDGET	2011/12 1ST INTERIM BUDGET	ACTUAL EXPENSE 01/31/12	2011/12 PROJECTED ANNUAL
	2000 Classified Salaries	69,512	72,611	42,230	72,611
	3000 Employee Benefits	35,927	36,730	21,292	36,730
	4000 Supplies	2,000	2,000	21	2,000
	5200 Mileage/Conf/Dues	4,420	4,420	2,369	4,420
	5450 Insurance	175,128	175,128	153,392	158,392
	5600 Rents/Leases/Repairs	300	300	0	300
	5750 Interfund Transfer	500	500	0	500
	5800 Other Services	32,000	32,000	45,567	48,736
	5815 Fees	215,000	215,000	145,385	215,000
	5880 Paid Claims	1,500,000	1,500,000	713,510	1,500,000
	5920 Communications	200	200	0	200
	7619 Interfund Transfer	0	0	0	0
SUBTOTAL		<u>2,034,987</u>	<u>2,038,889</u>	<u>1,123,766</u>	<u>2,038,889</u>
	Reserve for Claims	<u>3,408,293</u>	<u>1,864,887</u>	<u>0</u>	<u>66,780</u>
TOTALS		<u>5,443,280</u>	<u>3,903,776</u>	<u>1,123,766</u>	<u>2,105,669</u>