

# CONEJO VALLEY UNIFIED SCHOOL DISTRICT



## 2011-2012 UNAUDITED ACTUAL FINANCIAL STATEMENTS

PRESENTED TO THE BOARD OF EDUCATION  
AT THE BOARD MEETING OF SEPTEMBER 18, 2012

# 2011-12 Unaudited Actual Financial Statement

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CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
FINANCIAL STATEMENT  
JUNE 30, 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>155,631,616</u>
Total Income and Beginning Balance		177,920,607
Expenditures		<u>160,442,187</u>
ENDING BALANCE - JUNE 30, 2012		<u><u>17,478,420</u></u>

BREAKDOWN OF NET ENDING BALANCE

Stores		160,210
Revolving Cash		43,300
Pre Paid Expenditures (Textbooks)		103,785
School Carryovers		482,208
Reserve for Program Carryovers		2,264,020
3% Reserve for Contingency		4,813,266
Reserve for 2012-13 Budget		<u>9,611,631</u>
ENDING BALANCE - JUNE 30, 2012		<u><u>17,478,420</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
STATEMENT OF CASH BALANCE

JUNE 30, 2012

CASH IN COUNTY TREASURY - JULY 1, 2011		413,526
Add: Cash Receipts July 1, 2011 to June 30, 2012		
Accounts Receivable	(4,502,248)	
Due from Other Funds	(1,065,233)	
Income	155,631,616	
Stores	73,823	
Prepaid Expenditures	<u>(103,785)</u>	<u>150,034,173</u>
 TOTAL CASH AVAILABLE		 150,447,699
 Deduct: Expenditures July 1, 2011 through June 30, 2012		
Accounts Payable	(807,109)	
Expenditures	160,442,187	
Due to Other Funds	(5,067,925)	
Deferred Revenue	<u>1,065,774</u>	155,632,927
 CASH IN COUNTY TREASURY - JUNE 30, 2012		 <u><u>(5,185,228)</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
SUMMARY OF INCOME  
JUNE 30, 2012

MAJOR	DESCRIPTION	2011/12 ADOPTED BUDGET	2011/12 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/12	2011/12 ANNUAL BUDGET
<b>REVENUE LIMIT SOURCES</b>					
8011	State Aid Revenue Limit	32,812,737	32,417,804	33,724,017	33,724,058
8019	State Aid Revenue Limit Prior Year	0	(47,838)	(150,056)	(150,056)
8021	Tax Relief Subventions	757,373	754,197	794,193	794,193
8029	Other Subventions	15,553	12,455	13,228	13,228
8041	Secured Roll Taxes	75,818,180	74,474,491	76,120,465	76,120,465
8042	Unsecured Roll Taxes	2,627,769	2,661,453	2,611,205	2,611,205
8043	Prior Years' Taxes	353,047	289,015	272,424	272,424
8044	Supplemental Taxes	433,456	475,716	341,402	341,402
8045	Education Revenue Aug Fund	(2,960,757)	(2,331,725)	(4,801,550)	(4,801,550)
8081	Royalties and Bonuses	272	0	476	238
8096	Charter School	(2,035,621)	(2,134,493)	(2,177,667)	(2,248,008)
	TOTAL REVENUE	107,822,009	106,571,075	106,748,137	106,677,599
8092	PERS Reduction Adjustment	233,108	236,919	457,459	274,776
	TOTAL REVENUE LIMIT SOURCES:	108,055,117	106,807,994	107,205,596	106,952,375
<b>FEDERAL</b>					
8181	Special Ed PL94-142	3,406,421	3,406,421	3,418,415	3,418,415
8181	Special Ed PL94-142 - Prior Year	0	3,491	3,491	3,491
8181	ARRA - IDEA	0	119,478	119,477	119,478
8182	Special Ed Preschool	310,106	310,106	284,819	284,819
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	2,000	5,640	5,640
8290	Drug Free Schools	0	5,669	5,668	5,669
8290	IASA Title I	1,276,151	1,537,182	1,122,440	1,537,182
8290	ARRA - Title I	0	51,916	51,914	51,916
8290	Education Jobs Fund	0	1,439,763	1,498,803	1,498,803
8290	Title IIA	429,211	813,698	466,106	815,137
8290	Title IID	0	3,165	3,165	3,165
8290	Title IID Competitive	0	226,939	226,939	226,939
8290	ARRA-Title II	0	8,181	8,181	8,181
8290	Title III Part A (LEP)	232,497	260,372	260,372	260,372
8290	Title III-Immigration Education Program	44,500	44,500	35,235	44,500
8290	Carl Perkins - Vocational Education	68,000	79,804	75,238	79,804
	TOTAL FEDERAL REVENUE	5,766,886	8,321,150	7,594,368	8,371,976
<b>STATE</b>					
8311	Economic Impact Aid	1,169,178	1,169,178	1,264,787	1,264,787
8311	Special Ed Infant	184,274	184,274	184,983	184,983
8311	Special Ed Transportation	597,721	595,891	612,566	612,566
8311	Transportation	174,523	173,989	178,864	178,864
8311	Special Ed Mental Health Prevention	97,007	105,627	118,672	118,672
8434	Class Size Reduction	4,801,500	5,208,344	5,200,086	5,200,086
8550	Mandated Costs	0	2,671	2,671	2,671
8560	Lottery	2,854,145	3,119,213	3,146,963	3,146,963
8560	Lottery Prior Year	0	87,418	87,418	87,418
8590	SB666 Class Size	207,958	207,958	207,958	207,958
8590	SB12 Class Size 9th Grade	613,896	613,958	613,958	613,958
8590	Adult Ed Revenue Limit	2,175,208	800,000	800,000	800,000
8590	Advanced Placement	0	49,877	49,876	49,877
8590	After School Education-Glenwood	0	112,500	112,500	112,500
8590	Special Ed Student Workability	121,166	121,166	121,166	121,166
8590	Special Education Low Incidence	0	0	2,764	2,764

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
SUMMARY OF INCOME  
JUNE 30, 2012

MAJOR	DESCRIPTION	2011/12 ADOPTED BUDGET	2011/12 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/12	2011/12 ANNUAL BUDGET
8590	Flexibility - Arts and Music Grant	297,429	297,083	297,083	297,083
8590	Flexibility - High School Exit Exam	86,994	86,958	95,054	95,054
8590	Flexibility - BTSA PAR Mentor	275,316	275,235	275,235	275,235
8590	California English Language	0	14,567	14,564	14,857
8590	California Partnership	0	240,816	189,461	240,816
8590	Flexibility - Comm Based English Tutor	57,940	57,924	57,924	57,924
8590	Continuation High School Block Grant	102,720	102,668	102,668	102,668
8590	Flexibility - Deferred Maintenance	817,577	814,730	814,730	814,730
8590	Flexibility - GATE	144,044	144,044	159,472	159,472
8590	Hourly RL Supplemental	726,697	727,226	727,007	727,007
8590	Flexibility - Instructional Materials Fund	1,170,763	1,170,408	1,170,408	1,170,408
8590	International Baccalaureate	20,800	20,820	20,820	20,820
8590	Math/Reading Staff Development	0	148,305	148,305	148,305
8590	Medi Cal Billing	321,252	321,252	220,673	220,673
8590	Medi Cal Administrative	257,878	422,459	299,157	541,401
8590	Oral Health Assessment	10,488	9,845	9,845	9,845
8590	Pupil Testing Incentive	57,528	211,352	60,184	194,958
8590	Flexibility - At Risk Counseling	619,155	618,966	618,966	618,966
8590	Flexibility - School Safety Funds	294,000	293,958	293,959	293,958
8590	Global Entrepreneurship Program	0	38,807	7,048	38,807
8590	Flexibility Global Entrepreneurship Program	0	100,244	100,244	100,244
8590	Flexibility - Staff Development Days	871,573	871,641	871,641	871,641
8590	Flexibility - School Improvement Program	1,202,209	1,201,848	1,201,848	1,201,848
8590	Student Identification	0	21,563	0	26,836
8590	Flexibility - Targeted Inst'l Improvement Grant	1,259,376	1,259,001	1,259,001	1,259,001
8590	Tenth Grade Counseling-Block Grant	72,360	72,360	72,360	72,360
8590	Tobacco Use Prevention	0	267,940	130,547	267,940
	TOTAL STATE REVENUE	21,662,675	22,364,084	21,923,436	22,548,090
<b>LOCAL</b>					
8634	Sale of Equipment & Supplies	3,000	3,000	0	3,000
8650	Rentals & Leases - Civic Center	394,950	408,474	399,036	408,474
8650	Rentals & Leases - MATES	71,245	71,245	71,245	71,245
8650	Rentals & Leases - BRIDGES	76,446	106,732	121,491	121,491
8650	Rentals & Leases - Sites	222,624	264,524	334,582	338,807
8660	Interest	600,000	500,000	254,286	500,000
8677	Interagency Revenues Miscellaneous	151,476	155,240	211,328	211,328
8689	Transportation Fees	85,000	85,000	71,304	85,000
8689	Other Fees (Ath, Co-Curr & Band)	400,000	477,147	381,837	477,431
8691	Non-Rev Limit 50% Reduction	273	0	0	238
8699	Other Local Income	70,000	559,884	669,178	658,990
8699	Advanced Placement Testing	307,744	307,744	392,318	392,318
8699	ASB Bookkeeper	27,625	27,625	24,677	27,625
8699	Amgen Grants	0	696	101	696
8699	Auto Mall Donations	0	612	0	612
8699	Community Enhancement	0	11,595	4,895	14,595
8699	Conejo School's Foundation	0	22,644	9,187	22,644
8699	Conejo School's Found-Anonymous Donation	0	109,875	88,117	109,875
8699	Donations/Field Trips	0	1,466,317	3,321,372	3,321,467
8699	E-Rate Income	200,000	200,000	160,521	200,000
8699	Foreign Student Tuition	0	36,526	12,500	44,450
8699	Insurance Dividend	0	0	404,670	404,670
8699	Kenrose Kitchen Donation	0	14,630	8,540	14,630
8699	Neighborhood City Pay	480,000	529,235	516,225	516,225

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
SUMMARY OF INCOME  
JUNE 30, 2012

MAJOR	DESCRIPTION	2011/12 ADOPTED BUDGET	2011/12 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/12	2011/12 ANNUAL BUDGET
8699	Neighborhood City State	523,502	523,502	533,495	533,495
8699	Neighborhood for Learning-Fees	115,000	284,869	146,876	267,886
8699	Neighborhood for Learning	595,763	595,763	595,763	595,763
8699	Outdoor Education	240,757	240,757	266,058	266,058
8699	PreSat Testing	33,838	33,838	28,400	28,400
8699	Safety Funds from JPA	94,564	104,366	57,428	104,366
8699	Sage Grant	0	57,216	39,139	57,216
8699	Saturday Enrichment	0	19,932	0	19,932
8699	Stadium Renovation - NPHS	0	3,087	0	3,087
8699	Staff Supplemental - Madrona	0	23,683	19,763	24,737
8699	Success Maker	0	226	0	226
8699	Technology Programs	0	9,977	4,465	13,874
8699	TOPASS Redevelopment Funds	1,211,608	2,016,398	1,133,857	2,016,398
8699	Troop Realty Grants	0	11,219	108	11,219
8699	University Preschool	50,000	50,000	2,286	36,012
8699	Way to Grow	0	5,237	882	5,314
8699	West Ed Grant	0	1,020	0	1,020
	TOTAL LOCAL FUNDS	5,955,415	9,339,835	10,285,930	11,930,814
INCOMING TRANSFERS					
8710	Out-of-District Tuition	40,000	40,000	59,308	59,308
8792	SELPA Transfer Spec Ed Master Plan	8,661,634	8,661,634	8,363,119	8,363,119
8792	Program Specialists	196,700	196,700	193,386	193,386
8912	Interfund Gen/Special Reserve/TOPASS	4,000	4,000	4,000	4,000
8919	Interfund Tsf-Deferred Maintenance	0	2,475	2,474	2,475
	TOTAL INCOMING TRANSFERS	8,902,334	8,904,809	8,622,287	8,622,288
8000	TOTAL INCOME	<b>150,342,427</b>	<b>155,737,872</b>	<b>155,631,616</b>	<b>158,425,543</b>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
SUMMARY OF EXPENSE  
JUNE 30, 2012

MAJOR	DESCRIPTION	2011/12 ADOPTED BUDGET	2011/12 2ND INTERIM BUDGET	ACTUAL EXPENSES 06/30/12	2011/12 ANNUAL BUDGET
1100	Teacher Salaries	70,337,817	69,706,491	69,798,764	69,592,858
1100	Certificated Salary Savings	(300,000)	(250,000)	0	0
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	4,414,429	4,432,815	4,414,429
1300	Supt, Ass Supts, Dirctrs, Princps, Coords	6,254,674	6,409,474	6,518,980	6,409,474
1900	Other Certificated Salaries	477,353	497,166	546,072	502,097
	TOTAL CERTIFICATED SALARIES	81,844,363	80,777,560	81,296,632	80,918,858
2100	IA's Occ Ther/Coachs/Class Advrs/Tutors	5,083,011	5,217,534	5,706,512	5,338,543
2200	M&O Int/Transp/Health Clerks	6,955,673	7,267,430	7,218,627	7,279,528
2200	Maintenance Salary Savings	(20,000)	(10,000)	0	0
2300	Class Directors & Supv Salaries	1,197,068	1,263,816	1,269,970	1,263,816
2400	Secretarial & Clerical Salaries	6,664,093	6,355,501	6,645,736	6,353,475
2400	Secretarial & Clerical Salaries Savings	(20,000)	(20,000)	0	0
2900	Other Class Salaries	1,287,648	1,555,181	2,939,133	1,862,440
	TOTAL CLASSIFIED SALARIES	21,147,493	21,629,462	23,779,977	22,097,802
3100	STRS	6,731,294	6,590,244	6,543,767	6,599,731
3200	PERS	1,977,781	1,934,928	2,002,526	1,943,330
3300	OASDI/Medicare	2,580,721	2,569,529	2,746,873	2,596,885
3400	Health & Welfare	18,251,481	18,092,113	18,083,635	18,095,141
3500	SUI	1,633,607	1,612,608	1,653,641	1,622,069
3600	Workers' Compensation	1,565,307	1,554,472	1,613,696	1,563,450
3700	Retiree Benefits	461,012	505,976	404,644	505,976
3800	PERS Reduction	179,167	168,092	383,979	169,798
3900	Other Benefits	70,000	68,358	53,560	68,358
	TOTAL BENEFITS	33,450,370	33,096,320	33,486,322	33,164,738
4100	Textbooks	588,697	730,826	838,893	741,926
4200	Other Books	202,320	219,008	58,589	235,384
4300	Materials and Supplies	5,365,868	11,678,921	4,187,653	13,008,115
4400	Non-Capitalized Furn/Equip	564,123	948,840	963,406	971,612
	TOTAL BOOKS AND SUPPLIES	6,721,008	13,577,595	6,048,541	14,957,037
5120	Professional Services-Transportation	2,115,682	2,419,060	2,267,330	2,419,060
5200	Travel & Conferences	307,049	323,643	532,714	328,754
5300	Dues & Membership	39,555	41,575	42,909	41,575
5400	Insurance	1,184,145	1,183,717	1,176,098	1,183,717
5500	Operation & Housekeeping Services	3,662,950	3,605,676	3,513,749	3,613,050
5600	Rentals, Leases & Repairs	1,368,971	1,315,740	1,545,286	1,342,995
5700	Interprogram Chrgs (Postage, CopyCtr)	(74,331)	(317,973)	(340,292)	(291,094)
5800	Prof/Consult Serv & Oper Expenses	3,816,345	3,752,619	3,969,119	3,903,239
5900	Communications	507,651	792,143	735,302	793,693
	TOTAL CONTRACTED SERVICES AND OTHER OPERATING EXPENSES	12,928,017	13,116,200	13,442,215	13,334,989



CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
SUMMARY OF EXPENSE  
JUNE 30, 2012

MAJOR	DESCRIPTION	2011/12 ADOPTED BUDGET	2011/12 2ND INTERIM BUDGET	ACTUAL EXPENSES 06/30/12	2011/12 ANNUAL BUDGET
6100	Site Improvement	0	0	0	0
6400	Equipment	60,000	21,772	25,973	21,772
6500	Equipment Replacement	0	0	0	0
	TOTAL CAPITAL OUTLAY	<u>60,000</u>	<u>21,772</u>	<u>25,973</u>	<u>21,772</u>
7100	Excess Costs-Special Education	1,432,509	1,391,462	1,382,399	1,342,609
7300	Direct & Indirect Support-Adult Ed	(452,543)	(182,674)	(182,674)	(182,674)
	Direct & Indirect Support-Child Care	(294,077)	(318,171)	(318,171)	(318,171)
7600	Interfund Transfers				
	Topass	1,211,608	2,016,398	1,115,624	2,016,398
	Health and Welfare Fund	0	72,578	72,578	72,578
	Adult Education POWER Program	1,375,208	0	5,000	5,000
	Child Nutri Mandatory to Alleviate Deficit	0	0	287,771	287,771
	TOTAL OTHER OUTGO	<u>3,272,705</u>	<u>2,979,593</u>	<u>2,362,527</u>	<u>3,223,511</u>
	TOTAL 1000-7000	<u><u>159,423,956</u></u>	<u><u>165,198,502</u></u>	<u><u>160,442,187</u></u>	<u><u>167,718,707</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
UNRESTRICTED FUNDS  
FINANCIAL STATEMENT  
JUNE 30, 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>119,452,107</u>
Total Income and Beginning Balance	141,098,357
Expenditures	<u>124,223,991</u>
ENDING BALANCE - JUNE 30, 2012	<u><u>16,874,366</u></u>

BREAKDOWN OF NET ENDING BALANCE

Stores	160,210
Revolving Cash	43,300
Pre Paid Expenditures (Textbooks)	103,785
School Carryovers	482,208
Reserve for Program Carryovers	1,659,967
3% Reserve for Contingency	4,813,266
Reserve for 2012-13 Budget	<u>9,611,631</u>
ENDING BALANCE - JUNE 30, 2012	<u><u>16,874,366</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
SUMMARY OF INCOME  
**UNRESTRICTED FUNDS**  
JUNE 30, 2012

MAJOR	DESCRIPTION	2011/12 ADOPTED BUDGET	2011/12 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/12	2011/12 ANNUAL BUDGET
<b>REVENUE LIMIT SOURCES</b>					
8011	State Aid Revenue Limit	32,812,737	32,417,804	33,724,017	33,724,058
8019	State Aid Revenue Limit - Prior Year	(2,035,621)	(47,838)	(150,056)	(150,056)
8021	Tax Relief Subventions	757,373	754,197	794,193	794,193
8029	Other Subventions	15,553	12,455	13,228	13,228
8041	Secured Roll Taxes	75,818,180	74,474,491	76,120,465	76,120,465
8042	Unsecured Roll Taxes	2,627,769	2,661,453	2,611,205	2,611,205
8043	Prior Years' Taxes	353,047	289,015	272,424	272,424
8044	Supplemental Taxes	433,456	475,716	341,402	341,402
8045	Education Revenue Aug Fund	(2,960,757)	(2,331,725)	(4,801,550)	(4,801,550)
8081	Royalties and Bonuses	272	0	476	238
8091	Special Education Transfer	(2,951,573)	(2,871,624)	(2,946,841)	(2,946,841)
8096	Charter School	0	(2,134,493)	(2,177,667)	(2,248,008)
	<b>TOTAL REVENUE</b>	<b>104,870,436</b>	<b>103,699,451</b>	<b>103,801,296</b>	<b>103,730,758</b>
8092	PERS Reduction Adjustment	233,108	236,919	457,459	274,776
	<b>TOTAL REVENUE LIMIT SOURCES:</b>	<b>105,103,544</b>	<b>103,936,370</b>	<b>104,258,755</b>	<b>104,005,534</b>
<b>STATE</b>					
8434	Class Size Reduction	4,801,500	5,208,344	5,200,086	5,200,086
8550	Mandated Costs	0	2,671	2,671	2,671
8560	Lottery	2,465,448	2,603,044	2,619,694	2,619,694
8560	Lottery Prior Year	0	30,177	30,177	30,177
8590	SB666 Class Size	207,958	207,958	207,958	207,958
8590	SB12 Class Size 9th Grade	613,896	613,958	613,958	613,958
8590	Adult Ed Revenue Limit	2,175,208	800,000	800,000	800,000
8590	Advanced Placement	0	49,877	49,876	49,877
8590	Flexibility - Arts and Music Grant	297,429	297,083	297,083	297,083
8590	Flexibility - At Risk Counseling	619,155	618,966	618,966	618,966
8590	Flexibility - BTSA PAR Mentor	275,316	275,235	275,235	275,235
8590	Continuation High School Block Grant	102,720	102,668	102,668	102,668
8590	International Baccalaureate	20,800	20,820	20,820	20,820
8590	California English Language	0	14,567	14,564	14,857
8590	Flexibility - Comm Based English Tutor	57,940	57,924	57,924	57,924
8590	Flexibility - Deferred Maintenance	817,577	814,730	814,730	814,730
8590	Flexibility - GATE	144,044	144,044	159,472	159,472
8590	Flexibility - High School Exit Exam	86,994	86,958	95,054	95,054
8590	Flexibility - Instructional Materials Fund	1,170,763	1,170,408	1,170,408	1,170,408
8590	Global Entrepreneurship Program	0	38,807	7,048	38,807
8590	Flexibility Global Entrepreneurship Program	0	100,244	100,244	100,244
8590	Hourly RL Supplemental	726,697	727,226	727,007	727,007
8590	Math/Reading Staff Development	0	148,305	148,305	148,305
8590	Medi Cal Billing	321,252	321,252	220,673	220,673
8590	Medi Cal Administrative	257,878	422,459	299,157	541,401
8590	Oral Health Assessment	10,488	9,845	9,845	9,845
8590	Pupil Testing Incentive	57,528	211,352	60,184	194,958
8590	Flexibility - School Safety Funds	294,000	293,958	293,959	293,958
8590	Flexibility - School Improvement Program	1,202,209	1,201,848	1,201,848	1,201,848

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
SUMMARY OF INCOME  
**UNRESTRICTED FUNDS**  
JUNE 30, 2012

MAJOR	DESCRIPTION	2011/12 ADOPTED BUDGET	2011/12 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/12	2011/12 ANNUAL BUDGET
8590	Flexibility - Staff Development Days	871,573	871,641	871,641	871,641
8590	Student Identification	0	21,563	0	26,836
8590	Flexibility - Targeted Inst'l Improvement Grt	1,259,376	1,259,001	1,259,001	1,259,001
8590	Tenth Grade Counseling-Block Grant	72,360	72,360	72,360	72,360
	<b>TOTAL STATE REVENUE</b>	<b>18,930,109</b>	<b>18,819,293</b>	<b>18,422,616</b>	<b>18,858,522</b>
<b>LOCAL</b>					
8631	Sale of Equipment & Supplies	3,000	3,000	0	3,000
8650	Rentals & Leases - Civic Center	394,950	408,474	399,036	408,474
8650	Rentals & Leases - MATES	71,245	71,245	71,245	71,245
8650	Rentals & Leases - BRIDGES	76,446	106,732	121,491	121,491
8650	Rentals & Leases - Sites	222,624	264,524	334,582	338,807
8660	Interest	600,000	500,000	254,286	500,000
8677	Interagency Revenues Miscellaneous	151,476	155,240	211,328	211,328
8689	Transportation Fees	85,000	85,000	71,304	85,000
8689	Other Fees (Ath, Co-Curr & Band)	400,000	477,147	381,837	477,431
8691	Non-Rev Limit 50% Reduction	273	0	0	238
8699	Other Local Income	70,000	79,286	104,122	80,286
8699	Insurance Dividend	0	0	404,670	404,670
8699	Advanced Placement Testing	307,744	307,744	392,318	392,318
8699	ASB Bookkeeper	27,625	27,625	24,677	27,625
8699	Donations/Field Trips	0	1,466,317	3,321,372	3,321,467
8699	E-Rate Income	200,000	200,000	160,521	200,000
8699	Outdoor Education	240,757	240,757	266,058	266,058
8699	PreSat Testing	33,838	33,838	28,400	28,400
8699	Safety Funds from JPA	94,564	104,366	57,428	104,366
8699	Stadium Renovation	0	3,087	0	3,087
8699	TOPASS Redevelopment Funds	1,211,608	2,016,398	1,133,857	2,016,398
	<b>TOTAL LOCAL FUNDS</b>	<b>4,191,150</b>	<b>6,550,780</b>	<b>7,738,531</b>	<b>9,061,689</b>
<b>INCOMING TRANSFERS</b>					
8710	Out-of-District Tuition	40,000	40,000	59,308	59,308
8912	Interfund Gen/Special Reserve/TOPASS	4,000	4,000	4,000	4,000
8919	Interfund Tsf-Deferred Maintenance	0	2,475	2,474	2,475
8980	Contributions to Restricted Programs				
	Special Education-Basic IDEA	(4,800,880)	(5,151,787)	(3,727,781)	(3,727,781)
	Special Education-Paraprofessionals	(1,606,148)	(1,556,003)	(1,417,437)	(1,417,437)
	Special Education Preschool Program	(638,349)	(696,693)	(691,289)	(691,289)
	Routine Restricted Maintenance	(4,045,820)	(4,246,628)	(4,216,416)	(4,216,416)
	Pupil Transportation - Regular	(572,635)	(572,434)	(433,852)	(433,852)
	Pupil Transportation - Special Education	(644,189)	(646,018)	(546,802)	(546,802)
	<b>TOTAL INCOMING TRANSFERS</b>	<b>(12,264,021)</b>	<b>(12,823,088)</b>	<b>(10,967,795)</b>	<b>(10,967,794)</b>
8000	<b>TOTAL INCOME</b>	<b>115,960,782</b>	<b>116,483,355</b>	<b>119,452,107</b>	<b>120,957,951</b>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
SUMMARY OF EXPENSE  
UNRESTRICTED FUNDS  
JUNE 30, 2012

MAJOR	DESCRIPTION	2011/12 ADOPTED BUDGET	2011/12 2ND INTERIM BUDGET	ACTUAL EXPENSES 06/30/12	2011/12 ANNUAL BUDGET
1100	Teacher Salaries	60,380,079	58,276,645	58,238,579	58,455,763
1100	Certificated Salary Savings	(300,000)	(250,000)	0	0
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	3,473,513	3,905,470	3,881,998
1300	Supt, Ass Supts, Dirctrs, Princps, Coords	5,974,674	6,197,297	6,227,339	6,197,297
1900	Other Certificated Salaries	141,546	142,599	184,710	147,530
	TOTAL CERTIFICATED SALARIES	<u>70,364,657</u>	<u>67,840,054</u>	<u>68,556,098</u>	<u>68,682,588</u>
2100	IA's Occ Ther/Coachs/Class Advts/Tutors	128,793	296,151	826,538	427,743
2200	M&O Imt/Transp/Health Clerks	4,739,670	4,977,833	4,945,671	4,979,919
2200	Maintenance Salary Savings	(20,000)	(10,000)	0	0
2300	Class Directors & Supv Salaries	698,528	725,802	726,083	725,802
2400	Secretarial & Clerical Salaries	6,319,111	6,042,597	6,186,435	6,040,571
2400	Secretarial & Clerical Salaries Savings	(20,000)	(20,000)	0	0
2900	Other Class Salaries	1,228,469	1,494,002	2,259,299	1,801,261
	TOTAL CLASSIFIED SALARIES	<u>13,074,571</u>	<u>13,506,385</u>	<u>14,944,025</u>	<u>13,975,296</u>
3100	STRS	5,807,653	5,542,611	5,531,754	5,610,280
3200	PERS	1,308,265	1,267,543	1,286,371	1,275,251
3300	OASDI/Medicare	1,874,510	1,833,223	1,970,056	1,869,480
3400	Health & Welfare	14,450,020	14,296,058	14,408,892	14,406,953
3500	SUI	1,319,445	1,271,604	1,314,199	1,291,887
3600	Workers' Compensation	1,266,244	1,228,970	1,281,893	1,248,586
3700	Retiree Benefits	402,664	450,532	362,180	450,532
3800	PERS Reduction	82,904	44,576	246,783	46,149
3900	Other Benefits	64,857	62,358	48,074	62,358
	TOTAL BENEFITS	<u>26,576,562</u>	<u>25,997,475</u>	<u>26,450,201</u>	<u>26,261,476</u>
4100	Textbooks	200,000	200,687	445,382	200,687
4200	Other Books	202,320	203,548	4,642	211,134
4300	Materials and Supplies	3,240,833	6,381,297	3,114,961	7,557,891
4400	Non-Capitalized Furn/Equip	535,923	601,225	443,154	608,997
	TOTAL BOOKS AND SUPPLIES	<u>4,179,076</u>	<u>7,386,757</u>	<u>4,008,140</u>	<u>8,578,709</u>
5120	Professional Services-Transportation	340,000	632,150	553,784	632,150
5200	Travel & Conferences	229,011	234,871	291,232	238,436
5300	Dues & Membership	39,555	41,225	40,231	41,225
5400	Insurance	1,184,145	1,183,717	1,176,098	1,183,717
5500	Operation & Housekeeping Services	3,654,950	3,597,676	3,495,121	3,605,050
5600	Rentals, Leases & Repairs	1,255,519	1,199,678	1,369,862	1,227,141
5700	Interprogram Chrgs (Postage, CopyCtr)	(78,531)	(326,708)	(426,967)	(300,909)
5800	Prof/Consult Serv & Oper Expenses	1,922,748	1,737,335	2,184,249	1,877,372
5900	Communications	495,507	779,762	725,657	781,312
	TOTAL CONTRACTED SERVICES AND OTHER OPERATING EXPENSES	<u>9,042,904</u>	<u>9,079,706</u>	<u>9,409,268</u>	<u>9,285,494</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
SUMMARY OF EXPENSE  
UNRESTRICTED FUNDS  
JUNE 30, 2012

MAJOR	DESCRIPTION	2011/12 ADOPTED BUDGET	2011/12 2ND INTERIM BUDGET	ACTUAL EXPENSES 06/30/12	2011/12 ANNUAL BUDGET
6100	Site 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	1,936	10,000
7300	Indirect Support-Adult Ed	(452,543)	(182,674)	(182,674)	(182,674)
	Direct & Indirect Support-Child Care	(294,077)	(318,171)	(318,171)	(318,171)
	Direct & Indirect Support-Restricted Prgms	(105,655)	(107,253)	(132,605)	(109,104)
7600	Interfund Transfers				
	Topass	1,211,608	2,016,398	1,115,624	2,016,398
	Health and Welfare Fund	0	72,578	72,578	72,578
	Adult Education POWER Program	1,375,208	0	5,000	5,000
	Child Nutri Mandatory to Alleviate Deficit	0	0	287,771	287,771
	TOTAL OTHER OUTGO	<u>1,744,541</u>	<u>1,490,878</u>	<u>849,459</u>	<u>1,781,798</u>
	TOTAL 1000-7000	<u><u>125,042,311</u></u>	<u><u>125,301,255</u></u>	<u><u>124,223,991</u></u>	<u><u>128,565,361</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
 GENERAL FUND  
 RESTRICTED FUNDS  
 FINANCIAL STATEMENT  
 JUNE 30, 2012

NET BEGINNING BALANCE JULY 1, 2011	642,730
Reserve for Program Carryovers	
Incomes	<u>36,179,509</u>
Total Income and Beginning Balance	36,822,239
Expenditures	<u>36,218,196</u>
ENDING BALANCE - JUNE 30, 2012	<u><u>604,038</u></u>
<hr/>	
BREAKDOWN OF NET ENDING BALANCE	
Reserve for Program Carryover	<u>604,038</u>
ENDING BALANCE - JUNE 30, 2012	<u><u>604,038</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
SUMMARY OF INCOME  
RESTRICTED FUNDS  
JUNE 30, 2012

MAJOR	DESCRIPTION	2011/12 ADOPTED BUDGET	2011/12 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/12	2011/12 ANNUAL BUDGET
<b>REVENUE LIMIT SOURCES</b>					
8091	Transfer from General Fund	2,951,573	2,871,624	2,946,841	2,946,841
	<b>TOTAL REVENUE LIMIT SOURCES:</b>	<u>2,951,573</u>	<u>2,871,624</u>	<u>2,946,841</u>	<u>2,946,841</u>
<b>FEDERAL</b>					
8181	Special Ed PL94-142	3,406,421	3,406,421	3,418,415	3,418,415
8181	Special Ed PL94-142 - Prior Year	0	3,491	3,491	3,491
8181	ARRA - IDEA	0	119,478	119,477	119,478
8182	Special Ed Preschool	310,106	310,106	284,819	284,819
8182	ARRA - Preschool (3323)	0	6,984	6,985	6,984
8182	Special Ed Infant Discretionary	0	2,000	5,640	5,640
8182	Special Ed Low Incident	0	1,481	1,481	1,481
8290	Drug Free Schools	0	5,669	5,668	5,669
8290	Education Jobs Fund	0	1,439,763	1,498,803	1,498,803
8290	IASA Title I	1,276,151	1,537,182	1,122,440	1,537,182
8290	ARRA - Title I	0	51,916	51,914	51,916
8290	Title IIA	429,211	813,698	466,106	815,137
8290	Title IID	0	3,165	3,165	3,165
8290	Title IID Competitive	0	226,939	226,939	226,939
8290	ARRA-Title II	0	8,181	8,181	8,181
8290	Title III Part A (LEP)	232,497	260,372	260,372	260,372
8290	Immigration Education Program	44,500	44,500	35,235	44,500
8290	Vocational Education	68,000	79,804	75,238	79,804
	<b>TOTAL FEDERAL REVENUE</b>	<u>5,766,886</u>	<u>8,321,150</u>	<u>7,594,370</u>	<u>8,371,976</u>
<b>STATE</b>					
8311	Economic Impact Aid	1,169,178	1,169,178	1,264,787	1,264,787
8311	Special Ed Infant	184,274	184,274	184,983	184,983
8311	Special Ed Transportation	597,721	595,891	612,566	612,566
8311	Transportation	174,523	173,989	178,864	178,864
8311	Special Ed Mental Health Prevention	97,007	105,627	118,672	118,672
8560	Lottery	388,697	516,169	527,269	527,269
8560	Lottery Prior Year	0	57,241	57,241	57,241
8590	After School Education-Glenwood	0	112,500	112,500	112,500
8590	Special Ed Student Workability	121,166	121,166	121,166	121,166
8590	Special Education Low Incidence	0	0	2,764	2,764
8590	California Partnership	0	240,816	189,460	240,816
8590	Tobacco Use Prevention	0	267,940	130,547	267,940
	<b>TOTAL STATE REVENUE</b>	<u>2,732,566</u>	<u>3,544,791</u>	<u>3,500,819</u>	<u>3,689,568</u>
<b>LOCAL</b>					
8699	Other Local Income	0	505,598	565,055	578,704
8699	Amgen Grants	0	696	101	696
8699	Auto Mall Donations	0	612	0	612
8699	Community Enhancement	0	11,595	4,895	14,595
8699	Conejo School's Foundation	0	22,644	9,187	22,644
8699	Conejo School's Found-Anonymous Donation	0	109,875	88,117	109,875
8699	Foreign Student Tuition	0	36,526	12,500	44,450



GENERAL FUND  
SUMMARY OF INCOME  
**RESTRICTED FUNDS**  
JUNE 30, 2012

MAJOR	DESCRIPTION	2011/12 ADOPTED BUDGET	2011/12 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/12	2011/12 ANNUAL BUDGET
8699	Kenrose Kitchen Donation	0	14,630	8,540	14,630
8699	Neighborhood City Pay	480,000	529,235	516,225	516,225
8699	Neighborhood City State	523,502	523,502	533,495	533,495
8699	Neighborhood for Learning-Fees	115,000	284,869	146,876	267,886
8699	Neighborhood for Learning	595,763	595,763	595,763	595,763
8699	Sage Grant	0	32,216	39,139	57,216
8699	Saturday Enrichment	0	19,932	0	19,932
8699	Success Maker	0	226	0	226
8699	Staff Supplemental - Madrona	0	23,683	19,763	24,737
8699	Technology Programs	0	9,977	4,465	13,874
8699	Troop Realty Grants	0	11,219	108	11,219
8699	University Preschool Program	50,000	50,000	2,286	36,012
8699	Way to Grow	0	5,237	882	5,314
8699	West Ed Grant	0	1,020	0	1,020
	<b>TOTAL LOCAL FUNDS</b>	<b>1,764,265</b>	<b>2,789,055</b>	<b>2,547,397</b>	<b>2,869,125</b>
<b>INCOMING TRANSFERS</b>					
8792	SELPA Transfer Spec Ed Master Plan	8,661,634	8,661,634	8,363,119	8,363,119
8792	Program Specialists	196,700	196,700	193,386	193,386
8980	Contributions from General Fund				
	Special Education-Basic IDEA	4,800,880	5,151,787	3,727,781	3,727,781
	Special Education-Paraprofessionals	1,606,148	1,556,003	1,417,437	1,417,437
	Special Education Preschool Program	638,349	696,693	691,289	691,289
	Routine Restricted Maintenance	4,045,820	4,246,628	4,216,416	4,216,416
	Pupil Transportation - Regular	572,635	572,434	433,852	433,852
	Pupil Transportation - Special Education	644,189	646,018	546,802	546,802
	<b>TOTAL INCOMING TRANSFERS</b>	<b>21,166,355</b>	<b>21,727,897</b>	<b>19,590,082</b>	<b>19,590,082</b>
8000	<b>TOTAL INCOME</b>	<b><u>34,381,645</u></b>	<b><u>39,254,517</u></b>	<b><u>36,179,509</u></b>	<b><u>37,467,592</u></b>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
SUMMARY OF EXPENSE  
**RESTRICTED FUNDS**  
JUNE 30, 2012

MAJOR	DESCRIPTION	2011/12 ADOPTED BUDGET	2011/12 2ND INTERIM BUDGET	ACTUAL EXPENSES 06/30/12	2011/12 ANNUAL BUDGET
1100	Teacher Salaries	9,957,738	11,429,846	11,560,184	11,137,095
1200	Counselors, Psychs, Librarians & Nurses	906,161	940,916	527,347	532,431
1300	Supt, Ass Supts, Dirctrs, Princps, Coords	280,000	212,177	291,641	212,177
1900	Other Certificated Salaries	335,807	354,567	361,362	354,567
	<b>TOTAL CERTIFICATED SALARIES</b>	<b>11,479,706</b>	<b>12,937,506</b>	<b>12,740,534</b>	<b>12,236,270</b>
2100	IA's Occ Ther/Coachs/Class Advts/Tutors	4,954,218	4,921,383	4,879,974	4,910,800
2200	M&O Int/Transp/Health Clerks	2,216,003	2,289,597	2,272,957	2,299,609
2300	Class Directors & Supv Salaries	498,540	538,014	543,887	538,014
2400	Secretarial & Clerical Salaries	344,982	312,904	459,301	312,904
2900	Other Class Salaries	59,179	61,179	679,834	61,179
	<b>TOTAL CLASSIFIED SALARIES</b>	<b>8,072,922</b>	<b>8,123,077</b>	<b>8,835,953</b>	<b>8,122,506</b>
3100	STRS	923,641	1,047,633	1,012,013	989,451
3200	PERS	669,516	667,385	716,155	668,079
3300	OASDI/Medicare	706,212	736,306	776,817	727,405
3400	Health & Welfare	3,801,461	3,796,055	3,674,742	3,688,188
3500	SUI	314,162	341,004	339,442	330,182
3600	Workers' Compensation	299,062	325,502	331,803	314,864
3700	Retiree Benefits	58,348	55,444	42,465	55,444
3800	PERS Reduction	96,263	123,516	137,196	123,649
3900	Other Benefits	5,143	6,000	5,487	6,000
	<b>TOTAL BENEFITS</b>	<b>6,873,808</b>	<b>7,098,845</b>	<b>7,036,119</b>	<b>6,903,262</b>
4100	Textbooks	388,697	530,139	393,510	541,239
4200	Other Books	0	15,460	53,946	24,250
4300	Materials and Supplies	2,125,035	5,297,624	1,072,692	5,450,224
4400	Non-Capitalized Furn/Equip	28,200	347,615	520,253	362,615
	<b>TOTAL BOOKS AND SUPPLIES</b>	<b>2,541,932</b>	<b>6,190,838</b>	<b>2,040,401</b>	<b>6,378,328</b>
5120	Professional Services-Transportation	1,775,682	1,786,910	1,713,545	1,786,910
5200	Travel & Conferences	78,038	88,772	241,481	90,318
5300	Dues & Membership	0	350	2,678	350
5500	Operation & Housekeeping Services	8,000	8,000	18,627	8,000
5600	Rentals, Leases & Repairs	113,452	116,062	175,424	115,854
5700	Interprogram Chrgs (Postage, CopyCtr)	4,200	8,735	86,675	9,815
5800	Prof/Consult Serv & Oper Expenses	1,893,597	2,015,284	1,784,871	2,025,867
5900	Communications	12,144	12,381	9,645	12,381
	<b>TOTAL CONTRACTED SERVICES AND OTHER OPERATING EXPENSES</b>	<b>3,885,113</b>	<b>4,036,494</b>	<b>4,032,947</b>	<b>4,049,495</b>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
SUMMARY OF EXPENSE  
**RESTRICTED FUNDS**  
JUNE 30, 2012

MAJOR	DESCRIPTION	2011/12 ADOPTED BUDGET	2011/12 2ND INTERIM BUDGET	ACTUAL EXPENSES 06/30/12	2011/12 ANNUAL BUDGET
6100	Site Improvement	0	0	0	0
6400	Equipment	0	<u>21,772</u>	<u>19,173</u>	<u>21,772</u>
	TOTAL CAPITAL OUTLAY	<u>0</u>	<u>21,772</u>	<u>19,173</u>	<u>21,772</u>
7100	Excess Costs	1,422,509	1,381,462	1,380,463	1,332,609
7300	Direct & Indirect Support-General Fund	<u>105,655</u>	<u>107,253</u>	<u>132,605</u>	<u>109,104</u>
	TOTAL OTHER OUTGO	<u>1,528,164</u>	<u>1,488,715</u>	<u>1,513,068</u>	<u>1,441,713</u>
	TOTAL 1000-7000	<u><u>34,381,645</u></u>	<u><u>39,897,247</u></u>	<u><u>36,218,196</u></u>	<u><u>39,153,346</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
2011-12 YEAR END FINANCIAL STATEMENT  
JUNE 30, 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		20,252.08
MATES Conversion Charter School		321.07
<b>2011-12 Revenue Limit Before Adjustments</b>		<b>135,204,378</b>
<b>2011-12 Revenue Limit Deficit (20.6019% / .793981)</b>		<b>107,349,707</b>
2011-12 Non-Deficited Adjustments:		
Unemployment Insurance		1,743,088
PERS Reduction		(274,776)
County ADA Transfer 4,927.67 x 34.77		(171,335)
<b>2011-12 Total Revenue Limit</b>		<b><u>108,646,684</u></b>
Less Local Taxes:		
Homeowners Subventions	794,193	
Other Taxes	13,228	
Secured Taxes	76,120,465	
Unsecured Taxes	2,611,205	
Prior Year's Taxes	272,424	
Supplemental Taxes	341,402	
Royalties and Bonuses	238	
Charter School Property Tax-In Lieu	(2,347,773)	
Education Revenue Augmentation Fund (ERAF) Transfer	<u>(4,801,550)</u>	<u>(73,003,832)</u>
<b>2011-12 MATES Conversion Charter</b>		
General Purpose Block Grant Offset \$5,976.25/ADA (Recertified Amount \$7,526.90 (deficit 20.619%/ .79398) X 321.07 Resident Students Only		(1,918,795)
<b>2011-12 GENERAL FUND NET STATE AID REVENUE LIMIT</b>		<b>33,724,058</b>
2011-12 Summer School		
Summer School Core Programs		293,158
Remedial Programs		327,042
Pupil Promotion Retention		106,807
		<u>727,007</u>
<b>2011-12 TOTAL REVENUE LIMIT AND HOURLY PROGRAMS</b>		<b><u><u>34,451,065</u></u></b>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
 2011-12 YEAR-END FINANCIAL STATEMENT  
 LOTTERY BUDGET  
 JUNE 30, 2012

2011-12 LOTTERY ACCOUNT SUMMARY

2011-12 Actual Income		
	(\$141.75 per ADA X 22,200.80 ADA including A/E mandated) *	3,146,963
2011-12 Actual Expenditures:		
	Classified Staff Development	13,109 @
	Certificated Staff Development	54,647
	Curriculum Development	11,785
	Textbooks (Excludes Prior Year)	<u>527,269</u>
Total 2011-12 Actual Expenditures		<u>(606,810)</u>
2011-12 Lottery Balance applied to General Fund Balance		<u><u>2,540,153</u></u>

\*ADA Adjustment for Elimination of Excused Absences

@\$10,000 from Classified Staff Development transferred to augment funding for 2 part-time District Receptionists

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
FINANCIAL STATEMENT  
JUNE 30, 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  
JUNE 30, 2012

**GENERAL FUND MAJOR UTILITY ACCOUNT**

Object Code	Title	2011/12 Adopted Budget	2011/12 2nd Interim Budget	Actual Expenses 06/30/12	2011/12 Annual Budget
5510	Gas	450,000	250,000	188,262	250,000
5520	Electricity	2,806,000	2,821,600	1,925,661	2,823,254
5530	Water	702,000	913,501	932,875	919,151
5910	Telephone	446,263	722,913	650,434	722,913
5560	Trash Disposal	329,950	323,390	251,722	323,390
5570	Sanitation	<u>175,000</u>	<u>178,185</u>	<u>217,186</u>	<u>178,255</u>
	<b>Total</b>	<b>4,909,213</b>	<b>5,209,589</b>	<b>4,166,140</b>	<b>5,216,963</b>

**GENERAL FUND INSURANCE**

<u>Coverage</u>	<u>2010/11 Contribution</u>	<u>Annual 2011/12 Contribution</u>
Liability (COP)	856,327	868,358
Booster	5,993	3,186
Property/Fire/DIC/B&M	<u>290,203</u>	<u>303,612</u>
<b>Total</b>	<b><u>1,152,523</u></b>	<b><u>1,175,156</u></b>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
 FISCAL YEAR 2011-12 PROGRAM CARRYOVERS  
 JUNE 30, 2012

PROGRAM	PROGRAM NUMBER	RESOURCE NUMBER	AMOUNT
ONE-TIME GENERAL FUND CLASSROOM TECHNOLOGY	#0CTP-SITE	0000	35,313
GATE	#0810-0000	0000	20,947
BTSA/PAR	#0PAR-0000	0000	12,203
ORAL HEALTH ASSESSMENT	#0HOA-0000	0000	(325)
PERSONNEL COMMISSION	#0960-0000	0000	20,953
PARK OAKS OUTREACH PROGRAM	#0RCH-0000	0000	81,861
SCHOOL ENHANCEMENT PROGRAM	#0070-SITE	0000	9,751
HIGH SCHOOL CAREERS	#001Y-SITE	0107	13,100
GLENWOOD AFTERSCHOOL ED AND SAFETY	#0ASE-080	0114	14,242
ELEMENTARY STUDENT SUPPORT	#0622-SITE	0000	76,301
OUTDOOR SCHOOL 2010-11 RFB CARRYOVER	#0040-0000	0000	26,062
TEACHER BONUSES	#0BON-000	0000	328,426
ALL DISTRICT BAND FESTIVAL	#0BND-000	0000	22,000
EXCESS ATHLETIC, CO-CURRICULAR TRANSPORT (EST)	#001B-SITE	0000	60,000
ADULT EDUCATION LEARNING CENTER TRANSFER	#0LRN-0000	0000	6,300
DATA PROCESSING	#0450-0000	0000	155,067
SUBSTITUTE SAVINGS	#1102-0000	0000	175,746
HS EXIT EXAM INTENSIVE INSTRUCTION	#0HSE-0000	0000	34,701
SCHOOL SITE CATEGORICAL BLOCK GRANT	#0CBG-SITE	0000	252,951
SCHOOL SAFETY & VIOLENCE	#0SAF-SITE	0000	40,299
MATH READING STAFF DEVELOPMENT	#0MRD-0000	0000	171,383
INSTRUCTIONAL MAT'L, LIB & ED TECH GRANT	#0MLT-SITE	0000	4,607
GYM FLOOR CARE	#057G-SITE	0002	98,094
LOTTERY TEXTBOOKS	#0080-0000	6300	136,595
SPECIAL EDUCATION INSTRUCTIONAL SUPPLIES	#0010-SITE	6500	38,438
SPECIAL EDUCATION TEACHER BONUSES	#0BON-000	6500	20,972
ECONOMIC IMPACT AID (EIA)	#0860-SITE	7090	408,033
<b>TOTAL</b>			<b><u>2,264,020</u></b>



CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
2011-12 FINANCIAL STATEMENT  
JUNE 30, 2012

ENROLLMENT AND STAFFING

	1st Month Enrollment	Teachers On Norm	Teachers Off Norm	Special Funding	Other	TOTAL
<b>Elementary</b>						
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
<b>Middle</b>						
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
<b>High School</b>						
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
<b>TOTAL</b>	<b>20,718</b>	<b>770.30</b>	<b>12.00</b>	<b>18.30</b>	<b>138.44</b>	<b>939.04</b>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
 2011-12 FINANCIAL STATEMENT  
 JUNE 30, 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 FINANCIAL STATEMENT  
JUNE 30, 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 FINANCIAL STATEMENT  
JUNE 30, 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 FINANCIAL STATEMENT  
JUNE 30, 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 FINANCIAL STATEMENT  
JUNE 30, 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 FINANCIAL STATEMENT  
JUNE 30, 2012

ENROLLMENT AND STAFFING

Positions Funded by Special Projects or Other Funds

Object Code	Title	Special Project	Other Funds
<b>Certificated/ Management Positions</b>			
1202	Counselors - MAA	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	5.80	2.20
<b>Classified Positions</b>			
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	56.29	114.67
<b>Classified Management/Supervisor</b>			
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	0.05	9.20
	<b>Total Positions</b>	<b>62.14</b>	<b>126.07</b>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
FLEXIBILITY PROGRAM TRANSFERS TO RELIEVE THE REVENUE LIMIT DEFICIT  
JUNE 30, 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	159,472	45,000	114,472
High School Exit Exam	95,054	95,054	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	293,959	293,959	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	2,345,159	1,545,159	800,000
International Baccalaureate	20,820	20,820	0
Global Entrepreneurship Program	100,244	0	100,244
Staff Development Days	871,641	871,641	0
Supplemental Hourly Program	727,007	727,007	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	<u>11,305,495</u>	<u>6,937,185</u>	<u>4,368,310</u>



CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
 FINANCIAL STATEMENT  
 JUNE 30, 2012

ADULT EDUCATION FUND

NET BEGINNING BALANCE JULY 1, 2011		524,348
Income		<u>4,258,257</u>
Total Income and Net Beginning Balance		4,782,605
Expenditures		<u>(4,367,018)</u>
NET ENDING BALANCE - JUNE 30, 2012		<u><u>415,587</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2011		376,245
Add: Cash Receipts July 1, 2011 through June 30, 2012		
Accounts Receivable	(54,832)	
Due From Other Funds	56,547	
Income	<u>4,258,257</u>	<u>4,259,972</u>
TOTAL CASH AVAILABLE		4,636,217
Deduct: Expenditures July 1, 2011 through June 30, 2012		
Accounts Payable	72,957	
Due to Other Funds	(17)	
Expenditures	<u>4,367,018</u>	<u>(4,439,958)</u>
CASH IN COUNTY TREASURY - JUNE 30, 2012		<u><u>196,259</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
FINANCIAL STATEMENT  
JUNE 30, 2012

ADULT EDUCATION FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2011/12 ADOPTED BUDGET	2011/12 2ND INTERIM BUDGET	ACTUAL REVENUE 6/30/12	2011/12 ANNUAL BUDGET
8200	Federal Revenue	269,381	278,606	278,606	278,606
8590	Other State Revenue	2,500	1,545,864	1,545,159	1,545,159
8660	Interest	6,000	4,000	2,085	2,085
8671	Fees and Contracts	2,173,000	2,198,000	2,330,031	2,330,030
8699	Fees and Books	93,000	99,640	97,376	97,376
8919	Other Local Revenue	1,375,208	0	5,000	5,000
		<u>3,919,089</u>	<u>4,126,110</u>	<u>4,258,257</u>	<u>4,258,256</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2011/12 ADOPTED BUDGET	2011/12 2ND INTERIM BUDGET	ACTUAL EXPENSE 6/30/12	2011/12 ANNUAL BUDGET
1000	Certificated Salaries	1,367,047	1,418,823	1,410,138	1,410,138
2000	Classified Salaries	720,381	758,334	831,241	831,241
3000	Employee Benefits	385,949	401,157	396,265	396,262
4000	Books and Supplies	497,348	517,123	538,178	538,178
5000	Contracted Services	608,905	712,505	616,011	615,542
5750	Direct Support to General Fund	0	247,242	258,762	259,234
6000	Capital Outlay	18,500	85,500	133,749	133,749
7300	Direct Support to General Fund	265,957	0	0	0
7300	Indirect Support to Gen Fund	186,586	182,674	182,674	182,674
		<u>4,050,673</u>	<u>4,323,358</u>	<u>4,367,018</u>	<u>4,367,018</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
FINANCIAL STATEMENT  
JUNE 30, 2012

BOND BUILDING FUND

NET BEGINNING BALANCE JULY 1, 2011		2,144,459
Income		<u>267,681</u>
Total Income and Net Beginning Balance		2,412,140
Expenditures		<u>(1,116,448)</u>
NET ENDING BALANCE - JUNE 30, 2012		<u><u>1,295,692</u></u>
Reserve for 2012/13		
Salaries/Benefits	190,000	
Software	35,000	
Project Management	100,000	
	<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 June 30, 2012		
Accounts Receivable	2,389	
Due from Other Funds	(997,400)	
Income	<u>267,681</u>	<u>(727,330)</u>
TOTAL CASH AVAILABLE		1,355,505
Deduct: Expenditures July 1, 2011 through June 30, 2012		
Accounts Payable	22,931	
Due to Other Funds	99,042	
Deferred Revenue	1,500	
Expenditures	<u>1,116,448</u>	<u>(1,239,921)</u>
CASH IN COUNTY TREASURY - JUNE 30, 2012		<u><u>115,584</u></u>

FINANCIAL STATEMENT  
JUNE 30, 2012

BOND BUILDING FUND

STATEMENT OF INCOME

SOURCE OF INCOME	DESCRIPTION	2011/12 ADOPTED BUDGET	2011/12 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/12	2011/12 ANNUAL BUDGET
8660	Interest	8,000	8,000	11,442	11,442
8699	WHS Theatre Donation	250,000	250,000	250,000	250,000
8699	Transfer Beg Unrestricted Balance	0	1,500	1,500	1,500
8699	Colina Parking Lot Project Donation	0	0	0	0
8919	Interfund Trsfr School Modernization	0	4,739	4,739	4,739
TOTALS		<u>258,000</u>	<u>264,239</u>	<u>267,681</u>	<u>267,681</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2011/12 ADOPTED BUDGET	2011/12 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/12	2011/12 ANNUAL BUDGET
2000	Classified Salaries	130,498	142,466	140,594	140,594
3000	Benefits	49,665	50,895	50,969	50,969
4000	Supplies	35,000	92,872	68,184	68,184
5000	Contracted Services	1,173,763	954,825	843,982	843,982
6100	Site Improvement	0	2,795	2,795	2,795
6200	Building Improvement	0	3,087	9,925	9,925
6400	Capitalized Equipment	0	0	0	0
TOTALS		<u>1,388,926</u>	<u>1,246,940</u>	<u>1,116,448</u>	<u>1,116,448</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
FINANCIAL STATEMENT  
JUNE 30, 2012

BOND BUILDING FUND

SITE	DESCRIPTION	2011/12 ADOPTED BUDGET	2011/12 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/12	2011/12 ANNUAL BUDGET
DWS	CLASSIFIED SALARIES	130,498	142,361	140,488	140,488
DWS	BENEFITS	49,665	50,883	50,954	50,954
DWS	PROJECT MANAGEMENT	500,000	310,000	303,576	303,576
DWS	MISC SUPPLIES & SERVICES	35,000	28,500	7,206	7,206
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	97,796	97,796
DWS	DISTRICT WIDE PROJECTS	0	20,000	15,193	15,193
DWS	STRIPING	5,000	0	0	0
DWS	DISTRICT WIDE TREE REMOVAL	0	0	16,300	16,300
DISTRICT	COMPUTER CENTER	24,666	24,666	21,000	21,000
BAN	LUNCH SHELTER	0	65,000	9,509	9,509
BAN	BANYAN STRIPING	0	1,130	1,130	1,130
BAN	BANYAN WINDOW/GATE MODIFICATION	0	0	4,040	4,040
COL	COLINA WATER HEATER	35,000	0	0	0
CVHS	LEASE/REPLACE MODULARS	20,000	20,000	18,720	18,720
GLN	ASPHALT	0	1,407	1,407	1,407
GLN	LEASED MODULARS	0	12,650	12,649	12,649
LRE	STRIPING	0	1,800	1,799	1,799
LCR	MODERNIZATION	0	1,112	0	0
LCR	STRIPING	0	1,390	1,390	1,390
LCR	STAGE REPAIR	0	6,148	5,886	5,886
LCR	HVAC EMCS REPLACEMENT	200,000	17,901	19,340	19,340
LCR	IRRIGATION BOOSTER PUMP REPLACE	15,000	15,516	15,516	15,516
LCR	DOOR LOCKS	0	0	10,316	10,316
MAP	MODULAR ADDITION	0	75,000	12,893	12,893
MAP	STRIPING	0	883	883	883
MAP	TECHNOLOGY WIRING	0	67,230	67,322	67,322
NPHS	DSA CERTIFICATION-MODULAR	7,000	0	0	0
NPHS	CLASSROOMS AIR HANDER MOTOR	30,000	25,000	17,845	17,845
POKS	BRIDGES RELOCATION TO PARK OAKS	50,000	20,000	22,190	22,190
SYC	CHILD CARE ADDITION	15,000	6,000	5,827	5,827
UNV	STRIPING	0	826	826	826
UNV	SIGN, STORE FRONT DOOR	0	7,500	0	0
WAL	SPEC ED CHANGING ROOM CONVERSION	0	5,000	5,243	5,243
WAV	POST SECONDARY SPECIAL ED	120,000	22,300	18,559	18,559
WFL	ASPHALT	0	398	398	398
WSTLK	ASPHALT	0	4,055	4,055	4,055
WSTLK	STRIPING	0	658	658	658
WSTLK	RAIN GUTTER REPAIR	0	2,600	1,299	1,299
WSTLK	REPLACE ROOF POD 1	0	83,900	83,900	83,900
WHS	THEATRE MODERNIZATION	60,000	0	0	0
WHS	THEATRE EXTERIOR	0	50,000	48,355	48,355
WHS	THEATRE INTERIOR	0	10,000	5,003	5,003
WHS	GYM DOORS	0	3,068	3,068	3,068
WHS	5 LEASED MODULAR CLASSROOMS	0	21,000	23,281	23,281
WHS	LOCKER ROOM BOILER REPLACEMENT	0	45,000	39,571	39,571
WWD	STRIPING	0	1,058	1,058	1,058
GRAND TOTAL		<u>1,388,926</u>	<u>1,246,940</u>	<u>1,116,448</u>	<u>1,116,448</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
 FINANCIAL STATEMENT  
 JUNE 30, 2012

BOND REDEMPTION FUND

NET BEGINNING BALANCE JULY 1, 2011	8,003,231
Income	<u>8,152,653</u>
Total Income and Net Beginning Balance	16,155,884
Expenditures	<u>(7,567,345)</u>
NET ENDING BALANCE - JUNE 30, 2012	<u><u>8,588,539</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2011	7,989,101
Add: Cash Receipts July 1, 2011 through June 30, 2012	
Accounts Receivable	399
Income	<u>8,152,653</u>
	<u>8,153,052</u>
TOTAL CASH AVAILABLE	16,142,153
Deduct: Expenditures July 1, 2011 through June 30, 2012	
Expenditures	<u>7,567,345</u>
	<u>(7,567,345)</u>
CASH IN COUNTY TREASURY - JUNE 30, 2012	<u><u>8,574,808</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
 FINANCIAL STATEMENT  
 JUNE 30, 2012

BOND REDEMPTION FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2011/12 ADOPTED BUDGET	2011/12 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/12	2011/12 ANNUAL BUDGET
8571	Homeowner Exemption	67,391	63,762	64,154	64,154
8572	Other Taxes	0	0	1,136	1,136
8611	Secured Roll Voted Indebt	7,532,566	7,258,219	7,834,671	7,834,671
8612	Unsecured Roll Voted Indebt	163,677	158,970	166,074	166,074
8613	P/Y Tax Voted Indebt	0	0	14,620	14,620
8614	Supplemental Voted Indebt	0	0	35,335	35,335
8660	Interest	60,000	56,000	36,663	36,663
TOTALS		<u>7,823,634</u>	<u>7,536,951</u>	<u>8,152,653</u>	<u>8,152,653</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2011/12 ADOPTED BUDGET	2011/12 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/12	2011/12 ANNUAL 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	2,934,492	2,934,492
TOTALS		<u>7,567,345</u>	<u>7,567,345</u>	<u>7,567,345</u>	<u>7,567,345</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
 FINANCIAL STATEMENT  
 JUNE 30, 2012

CHILD CARE FUND

NET BEGINNING BALANCE - JULY 1, 2011		440,397
Income		<u>4,136,876</u>
Total Income and Net Beginning Balance		4,577,273
Expenditures		<u>(4,292,006)</u>
NET ENDING BALANCE - JUNE 30, 2012		<u><u>285,267</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2011		849,239
Add: Cash Receipts July 1, 2011 through June 30, 2012		
Accounts Receivable	4,989	
Due from Other Funds	(498,353)	
Income	<u>4,136,876</u>	<u>3,643,512</u>
TOTAL CASH AVAILABLE		4,492,751
Deduct: Expenditures July 1, 2011 through June 30, 2012		
Accounts Payable	(36,398)	
Due To Other Funds	2,570	
Deferred Income	75,230	
Expenditures	<u>4,292,006</u>	<u>(4,333,408)</u>
CASH IN COUNTY TREASURY - JUNE 30, 2012		<u><u>159,343</u></u>



CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
FINANCIAL STATEMENT  
JUNE 30, 2012

CHILD CARE FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2011/12 ADOPTED BUDGET	2011/12 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/12	2011/12 ANNUAL BUDGET
8660	Interest	8,000	8,000	4,070	4,070
8673	Child Care Fees	4,138,758	4,267,533	3,885,468	3,885,468
8699	Reg Fees/Other Income	156,425	179,515	247,338	247,338
TOTALS		<u>4,303,183</u>	<u>4,455,048</u>	<u>4,136,876</u>	<u>4,136,876</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2011/12 ADOPTED BUDGET	2011/12 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/12	2011/12 ANNUAL BUDGET
1000	Certificated Salaries	164,674	167,235	168,865	168,865
2000	Classified Salaries	2,139,571	2,116,680	2,100,065	2,100,065
3000	Employee Benefits	944,134	937,490	899,741	899,741
4000	Books and Supplies	217,566	217,566	305,537	305,537
4400	Equipment not Capitalized	120,000	120,000	6,578	6,578
5000	Contracted Services	134,320	210,320	298,448	298,448
5750	Interfund Facility Use	63,831	63,831	68,161	68,161
5900	Communications	16,000	16,000	13,940	13,940
6200	Building Improvements	125,000	112,500	112,500	112,500
7300	Direct & Indirect Costs to General Fund	294,077	318,171	318,171	318,171
TOTALS		<u>4,219,173</u>	<u>4,279,793</u>	<u>4,292,006</u>	<u>4,292,006</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
 FINANCIAL STATEMENT  
 JUNE 30, 2012

CHILD NUTRITION FUND

NET BEGINNING BALANCE JULY 1, 2011		104,520
Stores	77,275	
Contingency	27,245	
	104,520	
Operating Income	4,782,333	
<b>Mandatory G/F Transfer to Alleviate Operating Deficit*</b>	<b>287,771</b>	5,070,104
Total Income and Net Beginning Balance		5,174,624
Expenditures		(5,091,614)
NET OPERATING BALANCE - JUNE 30, 2012		83,010

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BREAKDOWN OF NET ENDING BALANCE

Stores		83,010
Contingency		(0)
NET ENDING BALANCE - JUNE 30, 2012		83,010

**\*Mandatory transfer from General Fund to be repaid in 2012/2013**

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
CHILD NUTRITION FUND  
STATEMENT OF CASH BALANCE  
JUNE 30, 2012

CASH IN COUNTY TREASURY - JULY 1, 2011		7,122
Cash Collection Awaiting Deposit		(3,699)
Add: Cash Receipts July 1, 2011 through June 30, 2012		
Petty Cash	(100)	
Subsidy Awaiting Deposit	(1,829)	
Accounts Receivable	777	
Due from Other Fund	(198,197)	
Stores	(5,734)	
Income	<u>4,987,094</u>	<u>4,782,011</u>
TOTAL CASH AVAILABLE		4,785,434
Deduct: Expenditures July 1, 2011 through June 30, 2012		
Accounts Payable	(138,450)	
Due to Other Funds	(204,122)	
Expenditures	<u>5,091,614</u>	<u>(4,749,041)</u>
CASH IN COUNTY TREASURY - JUNE 30, 2012		<u><u>36,392</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
FINANCIAL STATEMENT  
JUNE 30, 2012

CHILD NUTRITION FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2011/12 ADOPTED BUDGET	2011/12 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/12	2011/12 ANNUAL BUDGET
8200	Federal Revenue	1,907,500	1,951,500	2,045,691	2,045,691
8225	Federal Snack Revenue	16,500	16,500	12,686	12,686
8500	State Revenue	165,000	165,000	176,763	176,763
8634	Cash Sales	2,989,500	3,089,500	2,523,750	2,523,750
8660	Interest	1,500	1,500	1,182	1,182
8699	Local	30,000	30,000	22,261	22,261
<b>8919</b>	<b>Mandatory Transfer from G/F</b>	<b>0</b>	<b>0</b>	<b>287,771</b>	<b>287,771</b>
TOTALS		<u>5,110,000</u>	<u>5,254,000</u>	<u>5,070,104</u>	<u>5,070,104</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2011/12 ADOPTED BUDGET	2011/12 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/12	2011/12 ANNUAL BUDGET
2000	Classified Salaries	1,916,016	2,079,019	2,088,057	2,088,057
3000	Employee Benefits	625,694	628,204	639,076	639,076
4300	Supplies	225,000	225,000	163,293	163,293
4400	Equipment not Capitalized	50,000	16,000	17,245	17,245
4700	Food	2,070,000	2,070,000	1,950,854	1,950,854
5000	Contracted Services	170,000	170,000	213,042	213,042
5900	Communications	10,000	10,000	6,047	6,047
6000	Capital Outlay	40,000	14,000	14,000	14,000
TOTALS		<u>5,106,710</u>	<u>5,212,223</u>	<u>5,091,614</u>	<u>5,091,614</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
 FINANCIAL STATEMENT  
 JUNE 30, 2012

DEFERRED MAINTENANCE FUND

NET BEGINNING BALANCE - JULY 1, 2011		2,471
Income		<u>3</u>
Total Income and Beginning Balance		2,474
Expenditures		<u>(2,474)</u>
NET 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 June 30, 2012		
Accounts Receivable	5	
Income	<u>3</u>	<u>8</u>
TOTAL CASH AVAILABLE		2,474
Deduct: Expenditures July 1, 2011 through June 30, 2012		
Accounts Payable	0	
Due to Other Funds	0	
Expenditures	<u>2,474</u>	<u>(2,474)</u>
CASH IN COUNTY TREASURY - JUNE 30, 2012		<u><u>0</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
FINANCIAL STATEMENT  
JUNE 30, 2012

DEFERRED MAINTENANCE FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2011/12 ADOPTED BUDGET	2011/12 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/2012	2011/12 ANNUAL 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 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/2012	2011/12 ANNUAL BUDGET
4300	Materials & Supplies	0	0	0	0
5000	Contracts & Repairs	0	0	0	0
7619	Interfund Transfer-Equipment	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  
JUNE 30, 2012

DEVELOPER DONATION FUND #2

NET BEGINNING BALANCE - JULY 1, 2011	165,730
Income	<u>968,977</u>
TOTAL INCOME and NET BEGINNING BALANCE	1,134,707
Expenditures	<u>(1,035,601)</u>
NET ENDING BALANCE - JUNE 30, 2012	<u><u>99,106</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2011	413,512
Add: Cash Receipts July 1, 2011 through June 30, 2012	
Accounts Receivable	2,073
Due from Other Funds	(357,000)
Income	<u>968,977</u>
	<u>614,050</u>
TOTAL CASH AVAILABLE	1,027,562
Deduct: Expenditures July 1, 2011 through June 30, 2012	
Accounts Payable	0
Due to Other Funds	(100,000)
Expenditures	<u>1,035,601</u>
	<u>(935,601)</u>
CASH IN COUNTY TREASURY - JUNE 30, 2012	<u><u>91,961</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
 FINANCIAL STATEMENT  
 JUNE 30, 2012

DEVELOPER DONATION FUND #2

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2011/12 ADOPTED BUDGET	2011/12 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/12	2011/12 ANNUAL BUDGET
8660	Interest	4,000	4,000	893	893
8681	Developer Donation Fees	700,000	582,000	326,790	326,790
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>968,977</u>	<u>968,977</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2011/12 ADOPTED BUDGET	2011/12 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/12	2011/12 ANNUAL BUDGET
2000	Classified Salaries	14,900	15,561	15,501	15,501
3000	Employee Benefits	6,572	6,715	6,690	6,692
5800	Services & Other Op Exp	0	0	160	160
7439	Other Debt Service Pymts	1,370,250	1,370,250	1,013,250	1,013,250
TOTALS		<u>1,391,722</u>	<u>1,392,526</u>	<u>1,035,601</u>	<u>1,035,603</u>



CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
FINANCIAL STATEMENT  
JUNE 30, 2012

HEALTH & WELFARE FUND

NET BEGINNING BALANCE - JULY 1, 2011		(990,115)
Reserve for Claims		
Income		<u>21,741,730</u>
Total Income and Net Beginning Balance		20,751,615
Expenditures		<u>(22,929,632)</u>
NET ENDING BALANCE - JUNE 30, 2012		<u>(2,178,017)</u>
Reserve for Certificated Benefit Enhancement	230,091	
Reserve for Claims	(2,408,108)	

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2011		2,274,538
Add: Cash Receipts July 1, 2011 through June 30, 2012		
Revolving Cash	0	
Accounts Receivable	(206,871)	
Due From Other Funds	(1,670,799)	
Income	<u>21,741,730</u>	<u>19,864,060</u>
TOTAL CASH AVAILABLE		22,138,598
Deduct: Expenditures July 1, 2011 through June 30, 2012		
Accounts Payable	(174,554)	
Due to Other Funds	(1,000,000)	
Expenditures	<u>22,929,632</u>	<u>(21,755,078)</u>
CASH IN COUNTY TREASURY - JUNE 30, 2012		<u>383,520</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
FINANCIAL STATEMENT  
JUNE 30, 2012

HEALTH & WELFARE FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2011/12 ADOPTED BUDGET	2011/12 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/12	2011/12 ANNUAL BUDGET
8660	Interest	20,000	20,000	9,213	9,213
8674	Contracted Services from Other Funds	20,631,757	20,366,464	20,218,966	20,218,966
8699	Other Revenue	1,154,708	1,337,060	1,440,973	1,440,973
8919	Other Transfer In - Gen Fd	0	72,578	72,578	72,578
TOTALS		<u>21,806,465</u>	<u>21,796,102</u>	<u>21,741,730</u>	<u>21,741,730</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2011/12 ADOPTED BUDGET	2011/12 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/12	2011/12 ANNUAL BUDGET
2000	Classified Salaries	130,012	135,253	135,252	135,252
3000	Employee Benefits	55,974	57,790	57,350	57,350
4000	Supplies	2,500	2,000	2,498	2,498
5000	Other Services	130,000	125,100	98,193	98,193
5815	Paid Fees	9,959,320	9,890,913	9,187,694	9,187,694
5880	Paid Claims	13,000,000	12,631,388	13,448,641	13,448,641
5900	Communications	100	100	4	4
SUBTOTAL		23,277,906	22,842,544	22,929,632	22,929,632
Reserve for Claims		<u>(1,994,883)</u>	<u>(2,266,648)</u>	<u>(2,178,017)</u>	<u>0</u>
TOTALS		<u>21,283,023</u>	<u>20,575,896</u>	<u>20,751,615</u>	<u>22,929,632</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
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PRIVATE PURPOSE TRUST FUND

NET BEGINNING BALANCE JULY 1, 2011		547
Income		<u>21,910</u>
Total Income and Net Beginning Balance		22,457
Expenditures		<u>(21,910)</u>
NET ENDING BALANCE - JUNE 30, 2012		<u><u>547</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2011		546
Add: Cash Receipts July 1, 2011 through June 30, 2012		
Accounts Receivable	(88)	
Income	<u>21,910</u>	<u>21,822</u>
TOTAL CASH AVAILABLE		22,368
Deduct: Expenditures July 1, 2011 through June 30, 2012		
Accounts Payable	(25)	
Deferred Revenue	(47,477)	
Expenditures	<u>21,910</u>	<u>25,592</u>
CASH IN COUNTY TREASURY - JUNE 30, 2012		<u><u>47,960</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
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PRIVATE PURPOSE TRUST FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2011/12 ADOPTED BUDGET	2011/12 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/12	2011/12 ANNUAL BUDGET
8660	Interest	25	25	164	164
8699	Other Income	0	37,140	21,746	21,746
TOTALS		<u>25</u>	<u>37,165</u>	<u>21,910</u>	<u>21,910</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2011/12 ADOPTED BUDGET	2011/12 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/12	2011/12 ANNUAL BUDGET
7299	Other Transfers Out	0	37,140	21,910	21,910
TOTALS		<u>0</u>	<u>37,140</u>	<u>21,910</u>	<u>21,910</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
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SCHOOL MODERNIZATION FUND

NET BEGINNING BALANCE JULY 1, 2011		4,729
Income		10
Total Income and Net Beginning Balance		4,739
Expenditures		(4,739)
NET ENDING BALANCE - JUNE 30, 2012		0

**NOTE: FUND CLOSED 2ND INTERIM 2011-12**

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STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2011		4,719
Add: Cash Receipts July 1, 2011 through June 30, 2012		
Accounts Receivable	10	
Income	10	20
TOTAL CASH AVAILABLE		4,739
Deduct: Expenditures July 1, 2011 through June 30, 2012		
Accounts Payable	0	
Due to Other Funds	0	
Expenditures	4,739	(4,739)
CASH IN COUNTY TREASURY - JUNE 30, 2012		0

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
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SCHOOL MODERNIZATION FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2011/12 ADOPTED BUDGET	2011/12 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/12	2011/12 ANNUAL BUDGET
8660	Interest	1,000	10	10	10
8545	Other State Revenue-Meadows	0	0	0	0
TOTALS		<u>1,000</u>	<u>10</u>	<u>10</u>	<u>10</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2011/12 ADOPTED BUDGET	2011/12 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/12	2011/12 ANNUAL BUDGET
6000	Capital Outlay	0	0	0	0
7619	Interfund Transfer	0	4,739	4,739	4,739
TOTALS		<u>0</u>	<u>4,739</u>	<u>4,739</u>	<u>4,739</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
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SURPLUS PROPERTY FUND

NET BEGINNING BALANCE - JULY 1, 2011	704,793
Income	<u>6,796</u>
Total Income and Net Beginning Balance	711,589
Expenditures	<u>(710,091)</u>
NET ENDING BALANCE - JUNE 30, 2012	<u><u>1,498</u></u>
Reserve for Lease Purchase Payments	

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2011	715,959
Add: Cash Receipts July 1, 2011 through June 30, 2012	
Accounts Receivable	1,155
Due From Other Funds	(41,368)
Income	<u>6,796</u>
TOTAL CASH AVAILABLE	<u>(33,417)</u>
Deduct: Expenditures July 1, 2011 through June 30, 2012	
Accounts Payable	11,958
Due to Other Funds	(170,000)
Expenditures	<u>710,091</u>
CASH IN COUNTY TREASURY - JUNE 30, 2012	<u><u>130,493</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
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SURPLUS PROPERTY FUND

STATEMENT OF INCOME

SOURCE OF INCOME	DESCRIPTION	2011/12 ADOPTED BUDGET	2011/12 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/12	2011/12 ANNUAL BUDGET
8660	Interest	10,000	10,000	1,796	1,796
8953	Sale of Land	0	1,000,000	5,000	5,000
TOTALS		<u>10,000</u>	<u>1,010,000</u>	<u>6,796</u>	<u>6,796</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2011/12 ADOPTED BUDGET	2011/12 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/12	2011/12 ANNUAL BUDGET
5000	Contracted Services	0	171,000	68,797	68,797
6200	Building and Improv - Dep	0	0	0	0
7619	Interfund Tsf DD2	687,000	641,294	641,294	641,294
TOTALS		<u>687,000</u>	<u>812,294</u>	<u>710,091</u>	<u>710,091</u>



CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
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TOPASS FUND

NET BEGINNING BALANCE - JULY 1, 2011		125,160
Income		<u>1,331,060</u>
Total Estimated Income and Net Beginning Balance		1,456,220
Expenditures		<u>(1,115,624)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2012		<u><u>340,596</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2011		476,284
Add: Cash Receipts July 1, 2011 through June 30, 2012		
Accounts Receivable	285	
Due from other Funds	(475,552)	
Income	<u>1,331,060</u>	<u>855,793</u>
TOTAL CASH AVAILABLE		1,332,077
Deduct: Expenditures July 1, 2011 through June 30, 2012		
Accounts Payable	6,815	
Due to other Funds	(52,030)	
Expenditures	<u>1,115,624</u>	<u>(1,070,409)</u>
CASH IN COUNTY TREASURY - JUNE 30, 2012		<u><u>261,668</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
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TOPASS FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2011/12 ADOPTED BUDGET	2011/12 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/12	2012/12 ANNUAL BUDGET
8625	Redevelopment Funds	0	0	212,053	0
8660	Interest - Fund	4,000	4,000	2,273	4,000
8660	Interest - TOPASS	4,000	4,000	1,110	4,000
8912	TOPASS Pass Thru	1,211,608	2,016,398	1,115,624	2,016,398
TOTALS		<u>1,219,608</u>	<u>2,024,398</u>	<u>1,331,060</u>	<u>2,024,398</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2011/12 ADOPTED BUDGET	2011/12 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/12	2012/12 ANNUAL BUDGET
2000	Classified Salaries	18,720	19,626	19,475	19,626
3000	Employee Benefits	8,072	8,270	8,219	8,270
4000	Materials/Supplies	0	0	18,018	0
5000	Contracted Services	1,602,800	1,963,502	651,675	1,963,502
6000	Building Improvement	0	25,000	57,238	25,000
7439	Portable Payment	0	0	357,000	0
7612	Interest on Loan from GF	4,000	4,000	4,000	4,000
TOTALS		<u>1,633,592</u>	<u>2,020,398</u>	<u>1,115,624</u>	<u>2,020,398</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
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TOPASS FUND

SITE	DESCRIPTION	2011/12 ADOPTED BUDGET	2011/12 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/12	2012/12 ANNUAL BUDGET
	Admin Salaries	18,720	19,626	19,475	19,626
	Admin Benefits	8,072	8,270	8,219	8,270
	Interest on Loan from G/F	4,000	4,000	4,000	4,000
	TOTAL ADMINISTRATION	30,792	31,896	31,694	31,896

**TOPASS AREA #5 (NEWBURY PARK)**

NPHS	Annual Contrib to Track & Field Fund 2006-11	272,000	336,000	0	336,000
NPHS	Annual Contrib to Track & Field Fund 2011-12	48,000	48,000	15,983	48,000
	TOTAL AREA #1	320,000	384,000	15,983	384,000

**TOPASS AREA #2 (THOUSAND OAKS)**

CVHS	Study, Design, Bid & Mobilization	0	350,000	206,769	350,000
TOHS	Annual Contrib to Track & Field Fund 2006-2011	272,000	336,000	0	336,000
TOHS	Annual Contrib to Track & Field Fund 2011/12	48,000	48,000	0	48,000
WHS	Annual Contrib to Track & Field Fund 2006/11	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	206,769	1,118,000

**MAINTENANCE PROJECTS**

ACA	Striping	0	1,269	1,269	1,269
CON	Striping	0	1,372	1,372	1,372
COL	Asphalt-Crack/fill/seal coat Parking Lot	0	2,249	2,249	2,249
COL	Portable Payment	0	0	357,000	0
CVH	Interior Improvements	0	0	7,312	0
DO	Asphalt-Crack/fill/seal coat Parking Lot	5,000	0	0	0
MAD	Madrona Landscaping	0	0	6,499	0
EAR	Reroofing	9,000	0	0	0
EAR	Striping	0	2,618	2,618	2,618
EAR	Roof Repair	0	9,283	9,283	9,283
NPH	Modular Buildings (2)	0	20,000	17,828	20,000
NPH	Repairs for Lightning Strike	0	7,985	7,985	7,985
NPH	Flooring-T3	10,000	10,000	9,477	10,000
NPH	Scoreboard	0	25,000	20,402	25,000
NPH	Pool Deck Replacement	37,500	20,000	17,246	20,000
NPH	Flooring/Asbestos Abatement	0	0	3,342	0
RED	Roof Repair	56,000	12,000	12,000	12,000
RED	Striping	0	1,208	1,208	1,208
SEQ	Roofing Repair	15,000	9,349	9,349	9,349
SEQ	Striping	0	1,049	1,049	1,049
TOH	Gutter Replacement	0	0	2,540	0
TOH	Roof Repair-Bldg D	150,000	155,500	155,500	155,500
TOH	Roof Repair-Bldg J	150,000	155,500	155,500	155,500
TOH	Track and Field Repair	0	0	16,240	880
TOH	Fire Alarm Panel	0	0	28,792	0

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
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TOPASS FUND

SITE	DESCRIPTION	2011/12 ADOPTED BUDGET	2011/12 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/12	2012/12 ANNUAL BUDGET
WAL	Striping	0	880	880	0
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	50,000	0	50,000
WHS	Track and Field Repair	0	0	13,000	0
WHL	Striping	0	1,240	1,240	1,240
Total Maintenance Projects		642,800	486,502	861,178	486,502
TOTALS		<u>1,633,592</u>	<u>2,020,398</u>	<u>1,115,624</u>	<u>2,020,398</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
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WORKER COMPENSATION FUND

NET BEGINNING BALANCE - JULY 1, 2011	4,127,892
Income	<u>1,746,933</u>
Total Income and Net Beginning Balance	5,874,825
Expenditures	<u>(1,778,667)</u>
NET ENDING BALANCE - JUNE 30, 2012	<u><u>4,096,158</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2011	1,288,789
Add: Cash Receipts July 1, 2011 through June 30, 2012	
Accounts Receivable	1,625
Due From Other Funds	(1,158,934)
Income	<u>1,746,933</u>
TOTAL CASH AVAILABLE	<u>589,624</u>
Deduct: Expenditures July 1, 2011 through June 30, 2012	
Accounts Payable	(5,822)
Due to Other Funds	3,182
Expenditures	<u>1,778,667</u>
CASH IN COUNTY TREASURY - JUNE 30, 2012	<u><u>(1,776,027)</u></u>
	<u><u>102,386</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
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WORKER COMPENSATION FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2011/12 ADOPTED BUDGET	2011/12 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/12	2011/12 ANNUAL BUDGET
8660	Interest	25,000	25,000	6,682	6,682
8674	Contracted Svcs from Gen Fund & Oth Funds	1,667,144	1,655,512	1,720,892	1,720,893
8699	Other Local Income	9,000	25,000	19,359	19,359
TOTALS		<u>1,701,144</u>	<u>1,705,512</u>	<u>1,746,933</u>	<u>1,746,934</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2011/12 ADOPTED BUDGET	2011/12 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/12	2011/12 ANNUAL BUDGET
2000	Classified Salaries	69,512	72,611	72,671	72,672
3000	Employee Benefits	35,927	36,730	36,694	36,694
4000	Supplies	2,000	2,000	21	21
5200	Mileage/Conf/Dues	4,420	4,420	4,071	4,071
5450	Insurance	175,128	158,392	153,392	153,392
5600	Rents/Leases/Repairs	300	300	0	0
5750	Interfund Transfer	500	500	0	0
5800	Other Services	32,000	48,736	31,388	31,888
5815	Fees	215,000	215,000	194,392	194,392
5880	Paid Claims	1,500,000	1,500,000	1,286,038	1,286,038
5920	Communications	200	200	0	0
SUBTOTAL		<u>2,034,987</u>	<u>2,038,889</u>	<u>1,778,667</u>	<u>1,779,168</u>
Reserve for Claims		<u>3,408,293</u>	<u>66,780</u>	<u>4,096,158</u>	<u>0</u>
TOTALS		<u>5,443,280</u>	<u>2,105,669</u>	<u>5,874,825</u>	<u>1,779,168</u>