

# CONEJO VALLEY UNIFIED SCHOOL DISTRICT



## 2012-2013 1<sup>ST</sup> INTERIM FINANCIAL STATEMENTS

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

# 2012-13 First Interim Financial Statement

<b>General Fund Financial Statement</b> .....	<b>1</b>
Statement of Cash Balance .....	2
Summary of Income .....	3
Summary of Expense .....	6
<b>Unrestricted Funds Financial Statement</b> .....	<b>8</b>
Summary of Income .....	9
Summary of Expense .....	11
<b>Restricted Funds Financial Statement</b> .....	<b>13</b>
Summary of Income .....	14
Summary of Expense .....	16
<b>Exhibits</b> .....	<b>18-30</b>
Exhibit A: Revenue Limit Calculation .....	18
Exhibit B: Lottery Account Summary .....	19
Exhibit C: Employee Benefits .....	20
Exhibit D: Utility Account .....	21
Exhibit E: Contingency Account.....	22
Exhibit F: Enrollment and Staffing .....	23
Exhibit G: Flexibility Program Transfers .....	30
<b>Funds</b> .....	<b>31-56</b>
Adult Education Fund .....	31
Bond Building Fund .....	33
Bond Redemption Fund .....	36
Child Care Fund.....	38
Child Nutrition Fund.....	40
Developer Donation Fund #2 .....	43
Health & Welfare Fund .....	45
Private Purpose Trust Fund .....	47
Surplus Property Fund .....	49
TOPASS Fund .....	51
Worker Compensation Fund.....	55

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

NET BEGINNING BALANCE JULY 1, 2012		17,478,420
Stores	160,210	
Revolving Cash	43,300	
Reserve for Program Carryovers	2,264,020	
School Carryovers	482,208	
Pre-Paid Expenditures (Textbooks)	103,785	
3% Reserve for Contingency	4,813,266	
Reserve for 2012/13 Budget	<u>9,611,631</u>	
Incomes		<u>152,366,925</u>
Total Income and Beginning Balance		169,845,345
Expenditures		<u>161,408,862</u>
ENDING BALANCE - JUNE 30, 2013		<u><u>8,436,483</u></u>

BREAKDOWN OF NET ENDING BALANCE

Stores		160,210
Revolving Cash		43,300
Reserve for Program Carryovers		86,062
3% Reserve for Contingency		4,842,266
Reserve for 2013-14 Budget		<u>3,304,645</u>
ENDING BALANCE - JUNE 30, 2013		<u><u>8,436,483</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
STATEMENT OF CASH BALANCE

OCTOBER 31, 2012

CASH IN COUNTY TREASURY - JULY 1, 2012	(5,185,228)
--	-------------

Add: Cash Receipts July 1, 2012 to June 30, 2013

Accounts Receivable	29,443,572	
Due from Other Funds	(2,186,309)	
Income	12,416,407	
Stores	440,885	
Prepaid Expenditures	<u>223,085</u>	<u>40,337,640</u>

TOTAL CASH AVAILABLE	35,152,412
----------------------	------------

Deduct: Expenditures July 1, 2012 through June 30, 2013

Accounts Payable	3,053,105	
Expenditures	44,217,054	
Due to Other Funds	5,004,430	
Deferred Revenue	975,035	
Good Faith Tran Loan	<u>(29,140,000)</u>	<u>24,109,624</u>

CASH IN COUNTY TREASURY - OCTOBER 31, 2012	<u><u>11,042,788</u></u>
--	--------------------------

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

MAJOR	DESCRIPTION	2011/12 ACTUAL REVENUE	2012/13 ADOPTED BUDGET	ACTUAL REVENUE 10/31/12	2012/13 PROJECTED BUDGET
<b>REVENUE LIMIT SOURCES</b>					
8011	State Aid Revenue Limit	33,724,017	34,144,114	2,287,687	32,751,135
8011	State Aid Revenue Limit if Tax Initiative Fails	0	(8,988,585)	0	0
8019	State Aid Revenue Limit - Prior Year	(150,056)	(47,838)	0	(47,838)
8021	Tax Relief Subventions	794,193	762,826	0	754,483
8029	Other Subventions	13,228	13,228	0	11,905
8041	Secured Roll Taxes	76,120,465	72,604,906	0	76,318,461
8042	Unsecured Roll Taxes	2,611,205	2,611,205	0	2,730,517
8043	Prior Years' Taxes	272,424	272,424	125,408	217,939
8044	Supplemental Taxes	341,402	341,402	335,185	256,052
8045	Education Revenue Aug Fund	(4,801,550)	(2,331,725)	0	(5,134,221)
8047	Community Redevelopment Funds	0	0	874,431	874,431
8081	Royalties and Bonuses	476	0	0	476
8089	Non Revenue Limit Adjustment	0	0	0	(238)
8096	Charter School	(2,177,667)	(2,192,867)	(601,753)	(2,482,769)
	<b>TOTAL REVENUE</b>	<b>106,748,137</b>	<b>97,189,090</b>	<b>3,020,958</b>	<b>106,250,333</b>
8092	PERS Reduction Adjustment	457,459	183,417	99,328	176,233
	<b>TOTAL REVENUE LIMIT SOURCES:</b>	<b>107,205,596</b>	<b>97,372,507</b>	<b>3,120,286</b>	<b>106,426,566</b>
<b>FEDERAL</b>					
8181	Special Ed PL94-142	3,418,415	3,438,863	0	3,438,863
8181	Special Ed PL94-142 - Prior Year	3,491	0	0	0
8181	ARRA - IDEA	119,477	0	0	0
8182	Special Ed Preschool	284,819	284,819	0	284,819
8182	ARRA - Preschool (3324)	6,985	0	0	0
8182	Special Ed Low Incident	1,481	0	0	0
8182	Special Ed Infant Discretionary	5,640	0	0	0
8290	Drug Free Schools	5,668	0	0	0
8290	IASATitle I	1,122,440	1,428,233	197,280	1,844,528
8290	ARRA - Title I	51,914	0	0	0
8290	Education Jobs Fund	1,498,803	0	0	0
8290	Title IIA	466,106	429,211	0	792,967
8290	Title IID	3,165	0	0	0
8290	Title IID Competitive	226,939	0	0	0
8290	ARRA-Title II	8,181	0	0	0
8290	Title III Part A (LEP)	260,372	252,866	0	219,835
8290	Title III-Immigration Education Program	35,235	22,135	8,795	44,665
8290	Carl Perkins - Vocational Education	75,238	92,078	0	101,144
	<b>TOTAL FEDERAL REVENUE</b>	<b>7,594,368</b>	<b>5,948,205</b>	<b>206,075</b>	<b>6,726,821</b>
<b>STATE</b>					
8311	Economic Impact Aid	1,264,787	1,264,961	252,957	1,264,787
8311	Special Ed Infant	184,983	184,983	36,287	184,983
8311	Special Ed Transportation	612,566	595,891	166,849	595,891
8311	Transportation	178,864	173,989	48,717	173,989
8311	Special Ed Mental Health Prevention	118,672	0	0	103,460
8434	Class Size Reduction	5,200,086	4,826,720	1,300,462	4,696,335
8550	Mandated Costs	2,671	0	0	560,328
8560	Lottery	3,146,963	3,118,198	0	3,388,477
8560	Lottery Prior Year	87,418	0	337,412	337,412
8590	SB666 Class Size	207,958	207,958	0	207,958
8590	SB12 Class Size 9th Grade	613,958	613,958	230,136	613,958
8590	Adult Ed Revenue Limit	800,000	1,000,000	434,823	800,000

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

MAJOR	DESCRIPTION	2011/12 ACTUAL REVENUE	2012/13 ADOPTED BUDGET	ACTUAL REVENUE 10/31/12	2012/13 PROJECTED BUDGET
8590	Advanced Placement	49,876	0	996	3,558
8590	After School Education-Conejo	0	112,050	56,250	112,050
8590	After School Education-Glenwood	112,500	112,050	56,250	112,050
8590	County SELPA Mental Health ISES	0	154,766	0	550,000
8590	Special Ed Student Workability	121,166	121,166	0	121,166
8590	Special Ed Low Incident	2,764	0	0	0
8590	Flexibility - Arts and Music Grant	297,083	297,083	83,189	297,104
8590	Flexibility - High School Exit Exam	95,054	86,958	24,348	86,958
8590	Flexibility - BTSA PAR Mentor	275,235	275,235	77,064	275,235
8590	California English Language	14,564	0	293	11,708
8590	California Partnership	189,461	0	909	51,355
8590	Flexibility - Comm Based English Tutor	57,924	57,924	16,218	57,924
8590	Continuation High School Block Grant	102,668	102,668	49,008	102,668
8590	Flexibility - Deferred Maintenance	814,730	814,730	0	814,730
8590	Flexibility - GATE	159,472	144,044	0	159,472
8590	Hourly RL Supplemental	727,007	727,226	0	727,226
8590	Flexibility - Instructional Materials Fund	1,170,408	1,170,408	327,270	1,168,825
8590	International Baccalaureate	20,820	20,820	5,830	20,820
8590	Math/Reading Staff Development	148,305	0	41,524	148,305
8590	Medi Cal Billing	220,673	368,853	68,462	334,347
8590	Medi Cal Administrative	299,157	351,548	242,244	593,788
8590	Oral Health Assessment	9,845	9,845	2,756	9,845
8590	Pupil Testing Incentive	60,184	59,410	134,774	194,184
8590	Flexibility - At Risk Counseling	618,966	618,966	173,311	618,966
8590	Flexibility - School Safety Funds	293,959	293,958	42,868	293,958
8590	Global Entrepreneurship Program	7,048	100,244	31,758	31,758
8590	Flexibility Global Entrepreneurship Program	100,244	0	28,068	100,244
8590	Flexibility - Staff Development Days	871,641	871,641	244,060	871,641
8590	Flexibility - School Improvement Program	1,201,848	1,201,848	336,516	1,201,848
8590	Student Identification	0	0	26,836	26,836
8590	Flexibility - Targeted Inst'l Improvement Grant	1,259,001	1,259,001	311,248	1,259,001
8590	Tenth Grade Counseling-Block Grant	72,360	72,360	0	72,360
8590	Non Public Sch Mental Health SELPA Reimburse	0	0	0	210,000
8590	Tobacco Use Prevention	130,547	0	187,592	137,393
	<b>TOTAL STATE REVENUE</b>	<b>21,923,436</b>	<b>21,391,460</b>	<b>5,377,285</b>	<b>23,704,901</b>
<b>LOCAL</b>					
8631	Sale of Equipment & Supplies	0	3,000	0	3,000
8650	Rentals & Leases - Civic Center	399,036	417,767	80,261	417,767
8650	Rentals & Leases - MATES	71,245	68,441	13,688	68,441
8650	Rentals & Leases - BRIDGES	121,491	100,662	23,488	100,662
8650	Rentals & Leases - Sites	334,582	210,678	54,445	228,273
8660	Interest	254,286	350,000	957	250,000
8677	Interagency Revenues Miscellaneous	211,328	113,165	4,978	113,159
8689	Transportation Fees	71,304	80,000	38,357	80,000
8689	Other Fees (Ath, Co-Curr & Band)	381,837	400,000	120,027	499,757
8691	Non-Rev Limit 50% Reduction	0	0	0	238
8699	Other Local Income	669,178	65,000	276,705	273,595
8699	Advanced Placement Testing	392,318	337,785	0	337,785
8699	ASB Bookkeeper	24,677	29,168	0	28,619
8699	Amgen Grants	101	0	0	0

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

MAJOR	DESCRIPTION	2011/12 ACTUAL REVENUE	2012/13 ADOPTED BUDGET	ACTUAL REVENUE 10/31/12	2012/13 PROJECTED BUDGET
8699	California American Landscape Grant	0	0	62,500	100,000
8699	MATES One-Time Rev Limit Pay-Back	0	0	0	71,925
8699	City Of Thousand Oaks Recycle Grant	0	0	0	49,200
8699	Conejo Sch Foundation Teacher on Assignment	0	0	25,000	25,000
8699	Connet-Ed	0	0	15,600	15,600
8699	Lang Ranch Wrangler Program	0	0	21,008	22,008
8699	Community Enhancement	4,895	0	8,200	9,700
8699	Conejo School's Foundation	9,187	0	13,459	13,459
8699	Conejo School's Found-Anonymous Donation	88,117	0	121,758	121,758
8699	Donations/Field Trips	3,321,372	0	520,873	712,628
8699	E-Rate Income	160,521	200,000	22,665	200,000
8699	Foreign Student Tuition	12,500	0	31,950	31,950
8699	Insurance Dividend	404,670	0	0	0
8699	Kenrose Kitchen Donation	8,540	0	6,090	6,090
8699	Neighborhood City Pay	516,225	460,728	160,575	460,728
8699	Neighborhood City State	533,495	487,507	60,286	487,808
8699	Neighborhood for Learning-Fees	146,876	120,947	147,352	241,957
8699	Neighborhood for Learning	595,763	569,480	0	569,480
8699	Outdoor Education	266,058	265,677	6,830	265,677
8699	PreSat Testing	28,400	33,000	49,250	61,750
8699	Safety Funds from JPA	57,428	94,564	0	103,246
8699	Sage Grant	39,139	0	18,076	18,076
8699	Saturday Enrichment	0	0	19,932	19,932
8699	TOHS Track Renovation	0	0	20,362	20,362
8699	Staff Supplemental - Madrona	19,763	0	4,975	12,975
8699	TOHS Sports Facility Endowment	0	0	15,000	15,000
8699	Technology Programs	4,465	0	9,409	9,408
8699	TOPASS Redevelopment Funds	1,133,857	0	0	0
8699	Troop Realty Grants	108	0	11,111	11,111
8699	University Preschool	2,286	40,000	37,389	73,726
8699	Way to Grow	882	0	4,433	4,433
8699	Micro Soft Settlemnt	0	0	0	104,579
	<b>TOTAL LOCAL FUNDS</b>	<b>10,285,930</b>	<b>4,447,569</b>	<b>2,026,989</b>	<b>6,260,862</b>
<b>INCOMING TRANSFERS</b>					
8710	Out-of-District Tuition	59,308	40,000	0	40,000
8782	Other Transfer, County Break Through	0	180,000	0	180,000
8792	SELPA Transfer Spec Ed Master Plan	8,363,119	8,273,334	1,672,081	8,273,334
8792	SELPA Transfer Spec Ed Master Plan Prior Yr	0	0	13,691	13,691
8792	SELPA One-Time Out of Home Care Rebate	0	0	0	544,050
8792	Program Specialists	193,386	196,700	0	196,700
8912	Interfund Gen/Special Reserve/TOPASS	4,000	0	0	0
8919	Interfund Tsf-Child Care	0	200,000	0	0
8919	Interfund Tsf-Deferred Maintenance	2,474	0	0	0
8919	Interfund Tsf-Surplus Property	0	1,000,000	0	0
8919	Interfund Tsf-Workers Compensation	0	200,000	0	0
	<b>TOTAL INCOMING TRANSFERS</b>	<b>8,622,287</b>	<b>10,090,034</b>	<b>1,685,772</b>	<b>9,247,775</b>
8000	<b>TOTAL INCOME</b>	<b>155,631,616</b>	<b>139,249,775</b>	<b>12,416,407</b>	<b>152,366,925</b>

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

MAJOR	DESCRIPTION	2011/12 ACTUAL EXPENSES	2012/13 ADOPTED BUDGET	ACTUAL EXPENSES 10/31/12	2012/13 PROJECTED BUDGET
1100	Teacher Salaries	69,798,764	68,103,902	18,534,810	68,764,574
1100	Certificated Salary Savings	0	(300,000)	0	(150,000)
1100	Column	0	350,000	0	0
1100	Additional 4 Certificated Teachers	0	206,696	0	0
1100	Additional 7 Furlough Days (All Inclusive)	0	(3,500,000)	0	0
1200	Counselors, Psychs, Librarians & Nurses	4,432,815	4,550,338	1,475,206	4,632,447
1300	Supt, Ass Supts, Dirctrs, Princps, Coords	6,518,980	6,492,232	2,142,986	6,335,641
1900	Other Certificated Salaries	546,072	532,560	176,801	532,966
	<b>TOTAL CERTIFICATED SALARIES</b>	<b>81,296,631</b>	<b>76,435,728</b>	<b>22,329,803</b>	<b>80,115,628</b>
2100	IA's Occ Ther/Coachs/Class Advts/Tutors	5,706,512	5,101,008	1,208,331	5,166,813
2200	M&O Int/Transp/Health Clerks	7,218,627	7,387,055	2,252,143	7,357,437
2300	Class Directors & Supv Salaries	1,269,970	1,201,956	424,588	1,201,101
2400	Secretarial & Clerical Salaries	6,645,736	6,533,274	1,849,014	6,434,815
2400	Secretarial & Clerical Salaries Savings	0	(20,000)	0	(20,000)
2900	Other Class Salaries	2,939,133	1,360,927	381,728	1,560,505
	<b>TOTAL CLASSIFIED SALARIES</b>	<b>23,779,978</b>	<b>21,564,220</b>	<b>6,115,804</b>	<b>21,700,671</b>
3100	STRS	6,543,767	6,572,806	1,792,868	6,571,454
3200	PERS	2,002,526	2,036,936	593,508	2,038,652
3300	OASDI/Medicare	2,746,873	2,592,427	735,178	2,589,531
3400	Health & Welfare	18,083,635	18,109,816	5,242,534	18,155,377
3500	SUI	1,653,641	1,095,958	305,682	1,089,098
3600	Workers' Compensation	1,613,696	1,707,450	482,090	1,707,847
3700	Retiree Benefits	404,644	438,583	147,193	467,769
3800	PERS Reduction	383,979	129,254	83,365	121,074
3900	Other Benefits	53,560	39,454	9,346	35,753
	<b>TOTAL BENEFITS</b>	<b>33,486,322</b>	<b>32,722,684</b>	<b>9,391,764</b>	<b>32,776,555</b>
4100	Textbooks	838,893	722,449	559,141	1,328,952
4200	Other Books	58,589	209,330	27,411	35,163
4300	Materials and Supplies	4,187,653	5,066,867	1,635,755	10,719,429
4400	Non-Capitalized Furn/Equip	963,406	406,118	183,949	421,403
	<b>TOTAL BOOKS AND SUPPLIES</b>	<b>6,048,541</b>	<b>6,404,764</b>	<b>2,406,256</b>	<b>12,504,947</b>
5120	Professional Services-Transportation	2,267,330	2,200,000	0	2,200,000
5200	Travel & Conferences	532,714	302,479	116,807	320,596
5300	Dues & Membership	42,909	38,825	29,307	39,625
5400	Insurance	1,176,098	1,166,340	1,160,406	1,166,340
5500	Operation & Housekeeping Services	3,513,749	3,667,600	1,115,957	3,667,600
5600	Rentals, Leases & Repairs	1,545,286	1,035,314	638,521	1,316,522
5700	Interprogram Chrgs (Postage, CopyCtr)	(340,292)	(384,269)	(75,638)	(357,984)
5800	Prof/Consult Serv & Oper Expenses	3,969,119	3,452,791	749,254	3,956,618
5900	Communications	735,302	786,510	255,421	778,395
	<b>TOTAL CONTRACTED SERVICES AND OTHER OPERATING EXPENSES</b>	<b>13,442,215</b>	<b>12,265,590</b>	<b>3,990,035</b>	<b>13,087,712</b>



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

MAJOR	DESCRIPTION	2011/12 ACTUAL EXPENSES	2012/13 ADOPTED BUDGET	ACTUAL EXPENSES 10/31/12	2012/13 PROJECTED BUDGET
6400	Equipment	25,973	60,000	6,800	30,000
6500	Equipment Replacement	0	0	0	0
	<b>TOTAL CAPITAL OUTLAY</b>	<u>25,973</u>	<u>60,000</u>	<u>6,800</u>	<u>30,000</u>
7100	Excess Costs-Special Education	1,382,399	1,341,000	2,178	1,331,000
7300	Direct & Indirect Support-Adult Ed	(182,674)	(112,407)	(25,585)	(102,337)
	Direct & Indirect Support-Child Care	(318,171)	(212,452)	0	(222,360)
7600	Interfund Transfers				
	Topass	1,115,624	0	0	0
	Health and Welfare Fund	72,578	0	0	175,746
	Adult Education POWER Program	5,000	5,000	0	11,300
	Child Nutri Mandatory to Alleviate Deficit	287,771	0	0	0
	<b>TOTAL OTHER OUTGO</b>	<u>2,362,527</u>	<u>1,021,141</u>	<u>(23,407)</u>	<u>1,193,349</u>
	<b>TOTAL 1000-7000</b>	<u><b>160,442,187</b></u>	<u><b>150,474,127</b></u>	<u><b>44,217,055</b></u>	<u><b>161,408,862</b></u>

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

NET BEGINNING BALANCE JULY 1, 2012		16,874,366
Stores	160,210	
Revolving Cash	43,300	
Pre-Paid Expenditures (Textbooks)	103,785	
Reserve for Program Carryovers	1,659,967	
School Carryovers	482,208	
3% Reserve for Contingency	4,813,266	
Reserve for 2012/13 Budget	<u>9,611,631</u>	
Incomes		<u>114,285,386</u>
Total Income and Beginning Balance		131,159,752
Expenditures		<u>122,723,287</u>
ENDING BALANCE - JUNE 30, 2013		<u><u>8,436,465</u></u>

BREAKDOWN OF NET ENDING BALANCE

Stores		160,210
Revolving Cash		43,300
Reserve for Program Carryovers		86,062
3% Reserve for Contingency		4,842,266
Reserve for 2013-14 Budget		<u>3,304,627</u>
ENDING BALANCE - JUNE 30, 2013		<u><u>8,436,465</u></u>

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

MAJOR	DESCRIPTION	2011/12 ACTUAL REVENUE	2012/13 ADOPTED BUDGET	ACTUAL REVENUE 10/31/12	2012/13 PROJECTED BUDGET
<b>REVENUE LIMIT SOURCES</b>					
8011	State Aid Revenue Limit	33,724,017	34,144,114	2,287,687	32,751,135
8011	State Aid Rev Limit if Tax Initiative Fails	0	(8,988,585)	0	0
8019	State Aid Revenue Limit - Prior Year	(150,056)	(47,838)	0	(47,838)
8021	Tax Relief Subventions	794,193	762,826	0	754,483
8029	Other Subventions	13,228	13,228	0	11,905
8041	Secured Roll Taxes	76,120,465	72,604,906	0	76,318,461
8042	Unsecured Roll Taxes	2,611,205	2,611,205	0	2,730,517
8043	Prior Years' Taxes	272,424	272,424	125,408	217,939
8044	Supplemental Taxes	341,402	341,402	335,185	256,052
8045	Education Revenue Aug Fund	(4,801,550)	(2,331,725)	0	(5,134,221)
8047	Community Redevelopment Funds	0	0	874,431	874,431
8081	Royalties and Bonuses	476	0	0	476
8089	Non Revenue Limit Adjustment	0	0	0	(238)
8091	Special Education Transfer	(2,946,841)	(2,439,673)	0	(2,439,673)
8096	Charter School	(2,177,667)	(2,192,867)	(601,753)	(2,482,769)
	<b>TOTAL REVENUE</b>	<b>103,801,296</b>	<b>94,749,417</b>	<b>3,020,958</b>	<b>103,810,660</b>
8092	PERS Reduction Adjustment	457,459	183,417	99,328	176,233
	<b>TOTAL REVENUE LIMIT SOURCES:</b>	<b>104,258,755</b>	<b>94,932,834</b>	<b>3,120,286</b>	<b>103,986,893</b>
<b>STATE</b>					
8434	Class Size Reduction	5,200,086	4,826,720	1,300,462	4,696,335
8550	Mandated Costs	2,671	0	0	560,328
8560	Lottery	2,619,694	2,595,749	0	2,729,454
8560	Lottery Prior Year	30,177	0	164,412	164,412
8590	SB666 Class Size	207,958	207,958	0	207,958
8590	SB12 Class Size 9th Grade	613,958	613,958	230,136	613,958
8590	Adult Ed Revenue Limit	800,000	1,000,000	434,823	800,000
8590	Advanced Placement	49,876	0	996	3,558
8590	Flexibility - Arts and Music Grant	297,083	297,083	83,189	297,104
8590	Flexibility - At Risk Counseling	618,966	618,966	173,311	618,966
8590	Flexibility - BTSA PAR Mentor	275,235	275,235	77,064	275,235
8590	Continuation High School Block Grant	102,668	102,668	49,008	102,668
8590	International Baccalaureate	20,820	20,820	5,830	20,820
8590	California English Language	14,564	0	293	11,708
8590	Flexibility - Comm Based English Tutor	57,924	57,924	16,218	57,924
8590	Flexibility - Deferred Maintenance	814,730	814,730	0	814,730
8590	Flexibility - GATE	159,472	144,044	0	159,472
8590	Flexibility - High School Exit Exam	95,054	86,958	24,348	86,958
8590	Flexibility - Instructional Materials Fund	1,170,408	1,170,408	327,270	1,168,825
8590	Global Entrepreneurship Program	7,048	0	31,758	31,758
8590	Flexibility Global Entrepreneur Program	100,244	100,244	28,068	100,244
8590	Hourly RL Supplemental	727,007	727,226	0	727,226
8590	Math/Reading Staff Development	148,305	0	41,524	148,305
8590	Medi Cal Billing	220,673	368,853	68,462	334,347

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

MAJOR	DESCRIPTION	2011/12 ACTUAL REVENUE	2012/13 ADOPTED BUDGET	ACTUAL REVENUE 10/31/12	2012/13 PROJECTED BUDGET
8590	Medi Cal Administrative	299,157	351,548	242,244	593,788
8590	Oral Health Assessment	9,845	9,845	2,756	9,845
8590	Pupil Testing Incentive	60,184	59,410	134,774	194,184
8590	Flexibility - School Safety Funds	293,959	293,958	42,868	293,958
8590	Flexibility - School Improvement Program	1,201,848	1,201,848	336,516	1,201,848
8590	Flexibility - Staff Development Days	871,641	871,641	244,060	871,641
8590	Student Identification	0	0	26,836	26,836
8590	Flexibility - Targeted Inst'l Improvement Gi	1,259,001	1,259,001	311,248	1,259,001
8590	Tenth Grade Counseling-Block Grant	72,360	72,360	0	72,360
	<b>TOTAL STATE REVENUE</b>	<b>18,422,616</b>	<b>18,149,155</b>	<b>4,398,474</b>	<b>19,255,754</b>
<b>LOCAL</b>					
8631	Sale of Equipment & Supplies	0	3,000	0	3,000
8650	Rentals & Leases - Civic Center	399,036	417,767	80,261	417,767
8650	Rentals & Leases - MATES	71,245	68,441	13,688	68,441
8650	Rentals & Leases - BRIDGES	121,491	100,662	23,488	100,662
8650	Rentals & Leases - Sites	334,582	210,678	54,445	228,273
8660	Interest	254,286	350,000	957	250,000
8677	Interagency Revenues Miscellaneous	211,328	113,165	4,978	113,159
8689	Transportation Fees	71,304	80,000	38,357	80,000
8689	Other Fees (Ath, Co-Curr & Band)	381,837	400,000	120,027	499,757
8691	Non-Rev Limit 50% Reduction	0	0	0	238
8699	Other Local Income	104,122	65,000	115,746	123,653
8699	Advanced Placement Testing	392,318	337,785	0	337,785
8699	Insurance Dividend	404,670	0	0	0
8699	ASB Bookkeeper	24,677	29,168	0	28,619
8699	Donations/Field Trips	3,321,372	0	520,873	712,628
8699	E-Rate Income	160,521	200,000	22,665	200,000
8699	Outdoor Education	266,058	265,677	6,830	265,677
8699	PreSat Testing	28,400	33,000	49,250	61,750
8699	Safety Funds from JPA	57,428	94,564	0	103,246
8699	MATES One-Time Rev Limit Pay-Back	0	0	0	71,925
8699	Connet-Ed	0	0	15,600	15,600
8699	TOPASS Redevelopment Funds	1,133,857	0	0	0
	<b>TOTAL LOCAL FUNDS</b>	<b>7,738,531</b>	<b>2,768,907</b>	<b>1,067,165</b>	<b>3,682,180</b>
<b>INCOMING TRANSFERS</b>					
8710	Out-of-District Tuition	59,308	40,000	0	40,000
8782	Other Transfer-county Break Through	0	180,000	0	180,000
8912	Interfund Gen/Special Reserve/TOPASS	4,000	0	0	0
8919	Interfund Tsf-Child Care	0	200,000	0	0
8919	Interfund Tsf-Deferred Maintenance	2,474	0	0	0
8919	Interfund Tsf-Surplus Property	0	1,000,000	0	0
8919	Interfund Tsf-Workers Compensation	0	200,000	0	0
8980	Contributions to Restricted Programs:				
	Special Education-Basic IDEA	(3,727,781)	(6,006,924)	0	(5,415,437)
	Special Education- Paraprofessionals	(1,417,437)	(1,544,400)	0	(1,485,739)
	Special Education Preschool Program	(691,289)	(727,614)	0	(714,977)
	Routine Restricted Maintenance	(4,216,416)	(4,157,023)	0	(4,183,749)
	Pupil Transportation - Regular	(433,852)	(500,432)	0	(500,431)
	Pupil Transportation - Special Ed	(546,802)	(559,109)	0	(559,108)
	<b>TOTAL INCOMING TRANSFERS</b>	<b>(10,967,795)</b>	<b>(11,875,502)</b>	<b>0</b>	<b>(12,639,441)</b>
8000	<b>TOTAL INCOME</b>	<b>119,452,107</b>	<b>103,975,394</b>	<b>8,585,925</b>	<b>114,285,386</b>

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

MAJOR	DESCRIPTION	2011/12 ACTUAL EXPENSES	2012/13 ADOPTED BUDGET	ACTUAL EXPENSES 10/31/12	2012/13 PROJECTED BUDGET
1100	Teacher Salaries	58,238,579	57,785,353	15,734,204	58,424,094
1100	Certificated Salary Savings	0	(300,000)	0	(150,000)
1100	Column	0	350,000	0	0
1100	Additional 4 Certificated Teachers	0	206,696	0	0
1100	Additional 7 Furlough Days (All Inclusive)	0	(3,500,000)	0	0
1200	Counselors, Psychs, Librarians & Nurses	3,905,470	3,603,048	1,135,350	3,567,803
1300	Supt, Ass Supts, Dirctrs, Princps, Coords	6,227,339	6,226,317	2,035,534	6,075,902
1900	Other Certificated Salaries	184,710	173,914	56,842	174,574
	<b>TOTAL CERTIFICATED SALARIES</b>	<b>68,556,098</b>	<b>64,545,328</b>	<b>18,961,930</b>	<b>68,092,373</b>
2100	IA's Occ Ther/Coachs/Class Advs/Tutors	826,538	120,203	88,855	158,315
2200	M&O Int/Transp/Health Clerks	4,945,671	4,971,734	1,482,465	4,944,670
2300	Class Directors & Supv Salaries	726,083	727,502	239,504	727,051
2400	Secretarial & Clerical Salaries	6,186,435	6,098,581	1,710,163	6,044,982
2400	Secretarial & Clerical Salaries Savings	0	(20,000)	0	(20,000)
2900	Other Class Salaries	2,259,299	1,299,694	287,619	1,324,712
	<b>TOTAL CLASSIFIED SALARIES</b>	<b>14,944,025</b>	<b>13,197,714</b>	<b>3,808,606</b>	<b>13,179,730</b>
3100	STRS	5,531,754	5,619,323	1,526,849	5,586,160
3200	PERS	1,286,371	1,318,099	385,158	1,318,932
3300	OASDI/Medicare	1,970,056	1,840,610	529,171	1,827,283
3400	Health & Welfare	14,408,892	14,295,497	4,122,921	14,354,758
3500	SUI	1,314,199	873,222	244,796	866,457
3600	Workers' Compensation	1,281,893	1,364,555	385,874	1,364,877
3700	Retiree Benefits	362,180	405,357	133,572	424,891
3800	PERS Reduction	246,783	28,299	54,111	19,936
3900	Other Benefits	48,074	34,034	7,478	29,933
	<b>TOTAL BENEFITS</b>	<b>26,450,201</b>	<b>25,778,996</b>	<b>7,389,930</b>	<b>25,793,227</b>
4100	Textbooks	445,382	200,000	304,609	400,000
4200	Other Books	4,642	203,330	14,124	13,576
4300	Materials and Supplies	3,114,961	2,810,655	1,198,913	6,298,551
4400	Non-Capitalized Furn/Equip	443,154	380,389	148,388	392,874
	<b>TOTAL BOOKS AND SUPPLIES</b>	<b>4,008,140</b>	<b>3,594,374</b>	<b>1,666,034</b>	<b>7,105,001</b>
5120	Professional Services-Transportation	553,784	570,000	0	570,000
5200	Travel & Conferences	291,232	232,760	79,392	230,179
5300	Dues & Membership	40,231	38,825	28,117	39,625
5400	Insurance	1,176,098	1,166,340	1,160,406	1,166,340
5500	Operation & Housekeeping Services	3,495,121	3,666,100	1,108,922	3,666,100
5600	Rentals, Leases & Repairs	1,369,862	908,374	580,097	1,081,400
5700	Interprogram Chrgs (Postage, CopyCtr)	(426,967)	(351,412)	(79,884)	(370,736)
5800	Prof/Consult Serv & Oper Expenses	2,184,249	1,535,657	372,425	1,691,375
5900	Communications	725,657	783,010	253,368	774,895
	<b>TOTAL CONTRACTED SERVICES AND OTHER OPERATING EXPENSES</b>	<b>9,409,268</b>	<b>8,549,654</b>	<b>3,502,843</b>	<b>8,849,178</b>

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

MAJOR	DESCRIPTION	2011/12 ACTUAL EXPENSES	2012/13 ADOPTED BUDGET	ACTUAL EXPENSES 10/31/12	2012/13 PROJECTED BUDGET
6400	Equipment	6,800	60,000	6,800	30,000
6500	Equipment Replacement	0	0	0	0
	<b>TOTAL CAPITAL OUTLAY</b>	<u>6,800</u>	<u>60,000</u>	<u>6,800</u>	<u>30,000</u>
7100	Excess Costs-Special Education	1,936	10,000	0	10,000
7300	Direct & Indirect Support -Adult Ed	(182,674)	(112,407)	(25,585)	(102,337)
	Direct & Indirect Support-Child Care	(318,171)	(212,452)	0	(222,360)
	Direct & Indirect Support-Restricted Prgms	(132,605)	(216,461)	0	(198,571)
7600	Interfund Transfers				
	Topass	1,115,624	0	0	0
	Health and Welfare Fund	72,578	0	0	175,746
	Adult Education POWER Program	5,000	5,000	0	11,300
	Child Nutri Mandatory to Alleviate Deficit	287,771	0	0	0
	<b>TOTAL OTHER OUTGO</b>	<u>849,459</u>	<u>(526,320)</u>	<u>(25,585)</u>	<u>(326,222)</u>
	<b>TOTAL 1000-7000</b>	<u><u>124,223,991</u></u>	<u><u>115,199,746</u></u>	<u><u>35,310,558</u></u>	<u><u>122,723,287</u></u>

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

NET BEGINNING BALANCE JULY 1, 2012	604,038
Reserve for Program Carryovers	
Incomes	<u>38,081,539</u>
Total Income and Beginning Balance	38,685,577
Expenditures	<u>38,685,575</u>
ENDING BALANCE - JUNE 30, 2013	<u><u>0</u></u>

---

BREAKDOWN OF NET ENDING BALANCE

Reserve for Program Carryover	<u>0</u>
ENDING BALANCE - JUNE 30, 2013	<u><u>0</u></u>

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

MAJOR	DESCRIPTION	2011/12 ACTUAL REVENUE	2012/13 ADOPTED BUDGET	ACTUAL REVENUE 10/31/12	2012/13 PROJECTED BUDGET
<b>REVENUE LIMIT SOURCES</b>					
8091	Transfer from General Fund	2,946,841	2,439,673	0	2,439,673
	<b>TOTAL REVENUE LIMIT SOURCES:</b>	<b>2,946,841</b>	<b>2,439,673</b>	<b>0</b>	<b>2,439,673</b>
<b>FEDERAL</b>					
8181	Special Ed PL94-142	3,418,415	3,438,863	0	3,438,863
8181	Special Ed PL94-142 - Prior Year	3,491	0	0	0
8181	ARRA - IDEA	119,477	0	0	0
8182	Special Ed Preschool	284,819	284,819	0	284,819
8182	ARRA - Preschool	6,985	0	0	0
8182	Special Ed Infant Discretionary	5,640	0	0	0
8182	Special Ed Low Incident	1,481	0	0	0
8290	Drug Free Schools	5,668	0	0	0
8290	Education Jobs Fund	1,498,803	0	0	0
8290	IASA Title I	1,122,440	1,428,233	197,280	1,844,528
8290	ARRA - Title I	51,914	0	0	0
8290	Title IIA	466,106	429,211	0	792,967
8290	Title IID	3,165	0	0	0
8290	Title IID Competative	226,939	0	0	0
8290	ARRA-Title II	8,181	0	0	0
8290	Title III Part A (LEP)	260,372	252,866	0	219,835
8290	Immigration Education Program	35,235	22,135	8,795	44,665
8290	Vocational Education	75,238	92,078	0	101,144
	<b>TOTAL FEDERAL REVENUE</b>	<b>7,594,370</b>	<b>5,948,205</b>	<b>206,075</b>	<b>6,726,821</b>
<b>STATE</b>					
8311	Economic Impact Aid	1,264,787	1,264,961	252,957	1,264,787
8311	Special Ed Infant	184,983	184,983	36,287	184,983
8311	Special Ed Transportation	612,566	595,891	166,849	595,891
8311	Transportation	178,864	173,989	48,717	173,989
8311	Special Ed Mental Health Prevention	118,672	0	0	103,460
8560	Lottery	527,269	522,449	0	659,023
8560	Lottery Prior Year	57,241	0	173,000	173,000
8590	After School Education-Conejo	0	112,050	56,250	112,050
8590	After School Education-Glenwood	112,500	112,050	56,250	112,050
8590	County SELPA Mental Health ISES	0	154,766	0	550,000
8590	Special Ed Student Workability	121,166	121,166	0	121,166
8590	Special Ed Low Incident	2,764	0	0	0
8590	California Partnership	189,460	0	909	51,355
8590	Non Public Sch Mental Health SELPA Reimburse	0	0	0	210,000
8590	Tobacco Use Prevention	130,547	0	187,592	137,393
	<b>TOTAL STATE REVENUE</b>	<b>3,500,819</b>	<b>3,242,305</b>	<b>978,811</b>	<b>4,449,147</b>
<b>LOCAL</b>					
8699	Other Local Income	565,055	0	160,959	149,942
8699	TOHS Sports Facility Endowment	0	0	15,000	15,000
8699	TOHS Track Renovation	0	0	20,362	20,362
8699	Conejo Sch Foundation Teacher on Assignment	0	0	25,000	25,000
8699	Lang Ranch Wrangler Program	0	0	21,008	22,008
8699	City Of Thousand Oaks Recycle Grant	0	0	0	49,200



GENERAL FUND  
SUMMARY OF INCOME  
**RESTRICTED FUNDS**  
OCTOBER 31, 2012

MAJOR	DESCRIPTION	2011/12 ACTUAL REVENUE	2012/13 ADOPTED BUDGET	ACTUAL REVENUE 10/31/12	2012/13 PROJECTED BUDGET
8699	Amgen Grants	101	0	0	0
8699	California American Landscape Grant	0	0	62,500	100,000
8699	Community Enhancement	4,895	0	8,200	9,700
8699	Conejo School's Foundation	9,187	0	13,459	13,459
8699	Conejo School's Found-Anonymous Donation	88,117	0	121,758	121,758
8699	Foreign Student Tuition	12,500	0	31,950	31,950
8699	Kenrose Kitchen Donation	8,540	0	6,090	6,090
8699	Neighborhood City Pay	516,225	460,728	160,575	460,728
8699	Neighborhood City State	533,495	487,507	60,286	487,808
8699	Neighborhood for Learning-Fees	146,876	120,947	147,352	241,957
8699	Neighborhood for Learning	595,763	569,480	0	569,480
8699	Sage Grant	39,139	0	18,076	18,076
8699	Saturday Enrichment	0	0	19,932	19,932
8699	Staff Supplemental - Madrona	19,763	0	4,975	12,975
8699	Technology Programs	4,465	0	9,409	9,408
8699	Troop Realty Grants	108	0	11,111	11,111
8699	University Preschool Program	2,286	40,000	37,389	73,726
8699	Way to Grow	882	0	4,433	4,433
8699	Micro Soft Settlement	0	0	0	104,579
	<b>TOTAL LOCAL FUNDS</b>	<b>2,547,397</b>	<b>1,678,662</b>	<b>959,824</b>	<b>2,578,682</b>
<b>INCOMING TRANSFERS</b>					
8792	SELPA Transfer Spec Ed Master Plan	8,363,119	8,273,334	1,672,081	8,273,334
8792	Program Specialists	193,386	196,700	0	196,700
8792	SELPA Transfer Spec Ed Master Plan Prior Yr	0	0	13,691	13,691
8792	SELPA One-Time Out of Home Care Rebate	0	0	0	544,050
8980	Contributions from General Fund				
	Special Education-Basic IDEA	3,727,781	6,006,924	0	5,415,437
	Special Education -Paraprofessionals	1,417,437	1,544,400	0	1,485,739
	Special Education -Preschool Program	691,289	727,614	0	714,977
	Routine Restricted Maintenance	4,216,416	4,157,023	0	4,183,749
	Pupil Transportation - Regular	433,852	500,432	0	500,431
	Pupil Transportation - Special Education	546,802	559,109	0	559,108
	<b>TOTAL INCOMING TRANSFERS</b>	<b>19,590,082</b>	<b>21,965,536</b>	<b>1,685,772</b>	<b>21,887,216</b>
8000	<b>TOTAL INCOME</b>	<b><u>36,179,509</u></b>	<b><u>35,274,381</u></b>	<b><u>3,830,483</u></b>	<b><u>38,081,539</u></b>

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

MAJOR	DESCRIPTION	2011/12 ACTUAL EXPENSES	2012/13 ADOPTED BUDGET	ACTUAL EXPENSES 10/31/12	2012/13 PROJECTED BUDGET
1100	Teacher Salaries	11,560,184	10,318,549	2,800,606	10,340,480
1200	Counselors, Psychs, Librarians & Nurses	527,347	947,290	339,856	1,064,644
1300	Supt, Ass Supts, Dirctrs, Princps, Coords	291,641	265,915	107,452	259,739
1900	Other Certificated Salaries	361,362	358,646	119,959	358,392
	TOTAL CERTIFICATED SALARIES	12,740,534	11,890,400	3,367,873	12,023,255
2100	IA's Occ Ther/Coachs/Class Advts/Tutors	4,879,974	4,980,805	1,119,476	5,008,498
2200	M&O Int/Transp/Health Clerks	2,272,957	2,415,321	769,678	2,412,767
2300	Class Directors & Supv Salaries	543,887	474,454	185,084	474,050
2400	Secretarial & Clerical Salaries	459,301	434,693	138,851	389,833
2900	Other Class Salaries	679,834	61,233	94,109	235,793
	TOTAL CLASSIFIED SALARIES	8,835,953	8,366,506	2,307,198	8,520,941
3100	STRS	1,012,013	953,483	266,019	985,294
3200	PERS	716,155	718,837	208,350	719,720
3300	OASDI/Medicare	776,817	751,817	206,007	762,248
3400	Health & Welfare	3,674,742	3,814,319	1,119,613	3,800,619
3500	SUI	339,442	222,736	60,886	222,641
3600	Workers' Compensation	331,803	342,895	96,216	342,970
3700	Retiree Benefits	42,465	33,226	13,621	42,878
3800	PERS Reduction	137,196	100,955	29,254	101,138
3900	Other Benefits	5,487	5,420	1,868	5,820
	TOTAL BENEFITS	7,036,120	6,943,688	2,001,834	6,983,328
4100	Textbooks	393,510	522,449	254,532	928,952
4200	Other Books	53,946	6,000	13,287	21,587
4300	Materials and Supplies	1,072,692	2,256,212	436,842	4,420,878
4400	Non-Capitalized Furn/Equip	520,253	25,729	35,561	28,529
	TOTAL BOOKS AND SUPPLIES	2,040,401	2,810,390	740,222	5,399,946
5120	Professional Services-Transportation	1,713,545	1,630,000	0	1,630,000
5200	Travel & Conferences	241,481	69,719	37,415	90,417
5300	Dues & Membership	2,678	0	1,190	0
5500	Operation & Housekeeping Services	18,627	1,500	7,035	1,500
5600	Rentals, Leases & Repairs	175,424	126,940	58,424	235,122
5700	Interprogram Chrgs (Postage, CopyCtr)	86,675	8,040	4,246	12,752
5800	Prof/Consult Serv & Oper Expenses	1,784,871	1,876,237	376,829	2,265,243
5900	Communications	9,645	3,500	2,053	3,500
	TOTAL CONTRACTED SERVICES AND OTHER OPERATING EXPENSES	4,032,947	3,715,936	487,192	4,238,534

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

MAJOR	DESCRIPTION	2011/12 ACTUAL EXPENSES	2012/13 ADOPTED BUDGET	ACTUAL EXPENSES 10/31/12	2012/13 PROJECTED BUDGET
6100	Site Improvement	0	0	0	0
6400	Equipment	19,173	0	0	0
	TOTAL CAPITAL OUTLAY	<u>19,173</u>	<u>0</u>	<u>0</u>	<u>0</u>
7100	Excess Costs	1,380,463	1,331,000	2,178	1,321,000
7300	Direct & Indirect Support-General Fund	132,605	216,461		198,571
	TOTAL OTHER OUTGO	<u>1,513,068</u>	<u>1,547,461</u>	<u>2,178</u>	<u>1,519,571</u>
	TOTAL 1000-7000	<u><b>36,218,196</b></u>	<u><b>35,274,381</b></u>	<u><b>8,906,497</b></u>	<u><b>38,685,575</b></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
2012-13 FINANCIAL STATEMENT  
OCTOBER 31, 2012

EXHIBIT A

**REVENUE LIMIT CALCULATION**

2011-12 Base Revenue Limit	6,501.71	
2012-13 Inflation Increase (3.24%)	212.00	
2012-13 New Add-On Meals for Needy and Beg Teacher Salary	72.45	
	<u>6,786.16</u>	
2012-13 Revenue Limit ADA:		
Regular ADA P2	20,048.46	
MATES Conversion Charter School	327.36	
<b>2012-13 Revenue Limit Before Adjustments</b>		<b>138,273,575</b>
<b>2012-13 Revenue Limit Deficit (22.272% / .77728)</b>		<b>107,477,284</b>
2012-13 Non-Deficited Adjustments:		
Unemployment Insurance	1,150,523	
PERS Reduction	(176,233)	
County ADA Transfer 4,981.37 x 34.77	(173,202)	
<b>2012-13 Total Revenue Limit</b>		<b><u>108,278,372</u></b>
Less Local Taxes:		
Homeowners Subventions	754,483	
Other Taxes	11,905	
Secured Taxes	76,318,461	
Unsecured Taxes	2,730,517	
Prior Year's Taxes	217,939	
Supplemental Taxes	256,052	
Royalties and Bonuses	238	
Charter School Property Tax-In Lieu	(2,482,769)	
RDA Property Tax	874,431	
Education Revenue Augmentation Fund (ERAF) Transfer	<u>(5,134,221)</u>	<u>(73,547,036)</u>
<b>2012-13 MATES Conversion Charter</b>		
General Purpose Block Grant Offset \$6,049/ADA (Recertified Amount \$6,049 X 327.36)		(1,980,201)
<b>2012-13 GENERAL FUND NET STATE AID REVENUE LIMIT</b>		<b>32,751,135</b>
2012-13 Summer School		
Summer School Core Programs	293,377	
Remedial Programs	327,042	
Pupil Promotion Retention	106,807	
		<u>727,226</u>
<b>2012-13 TOTAL REVENUE LIMIT AND HOURLY PROGRAMS</b>		<b><u><u>33,478,361</u></u></b>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
2012-13 1ST INTERIM  
LOTTERY BUDGET  
OCTOBER 31, 2012

2012-13 LOTTERY ACCOUNT SUMMARY

2012-13 Estimated Income		
(\$154.25 per ADA X 21,967.44 ADA including A/E mandated) *		3,388,477
2012-13 Estimated Expenditures:		
Classified Staff Development	18,064 @	
Certificated Staff Development	20,000	
Curriculum Development	47,200	
Textbooks (Excludes Prior Year)	<u>659,023</u>	
Total Estimated 2012-13 Expenditures		<u>(744,287)</u>
2012-13 Lottery Balance applied to General Fund Balance		<u><u>2,644,190</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  
OCTOBER 31, 2012

EMPLOYEE BENEFITS

Object Code	Account	2012/13 Adopted Budget Rate	2012/13 Revised Budget Rate
3100	State Teachers' Retirement	8.250%	8.250%
3200	Public Employees' Retirement	11.417%	11.417% **
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	1.100%	1.100%
3600	Worker's Compensation Insurance	1.690%	1.690%
3400	Health Benefits Yearly Rate		
	Medical without prescription	9,775	9,775
	Prescription	1,198	1,198
	Dental	1,246	1,246
	Vision	215	215
	Life Insurance	104	104
	Total Certificated	12,538	12,538
	Total Classified	12,538	12,538

\*Maximum 2013 Social Security Salary \$113,700

\*\* All programs are charged 1.603% for PERS Reduction. This amount is deducted from the Revenue Limit receipts by the State

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
FINANCIAL STATEMENT  
OCTOBER 31, 2012

**GENERAL FUND MAJOR UTILITY ACCOUNT**

Object Code	Title	2011/12 Actual Expenses	2012/13 Adopted Budget	Actual Expenses 10/31/12	2012/13 Projected Budget
5510	Gas	188,262	450,000	11,419	450,000
5520	Electricity	1,925,661	2,816,500	543,086	2,816,500
5530	Water	932,875	712,700	436,787	712,700
5910	Telephone	650,434	717,300	237,829	717,550
5560	Trash Disposal	251,722	310,900	63,790	310,900
5570	Sanitation	217,186	177,500	63,709	177,500
	<b>Total</b>	<b>4,166,140</b>	<b>5,184,900</b>	<b>1,356,620</b>	<b>5,185,150</b>

**GENERAL FUND INSURANCE**

<u>Coverage</u>	<u>2011/12 Contribution</u>	<u>Projected 2012/13 Contribution</u>
Liability (COP)	868,358	860,299
Booster	3,186	10,927
Property/Fire/DIC/B&M	303,612	294,114
<b>Total</b>	<b><u>1,175,156</u></b>	<b><u>1,165,340</u></b>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
OCTOBER 31, 2012  
2012-13 1ST INTERIM FINANCIAL STATEMENT

ANALYSIS OF CHANGE IN THE  
UNRESTRICTED CONTINGENCY ACCOUNT

0	Estimated Unappropriated Funds Contingency - Adopted Budget
403,932	Adjustment to Actual July 1, 2012
<u>403,932</u>	July 1, 2012 Unappropriated Funds
8,988,585	Delete Revenue Limit Prop 30 Cut
65,474	Revenue Limit Adjustment
(3,500,000)	Reverse Add'l 7 Employee Furlough Days
(600,000)	Reverse Add'l District Discretionary Expense Cuts
(130,385)	Revenue K-3 Class Size Decrease
133,705	Lottery Revenue Increase
164,412	Lottery Revenue Increase Prior Year
560,328	New Mandated Cost Revenue
(100,000)	Reduce Interest Income
(200,000)	Reverse Add'l Adult Education Revenue Recapture
(200,000)	Reverse Child Care Interfund Transfer
(200,000)	Reverse Workers Compensation Interfund Transfer
(1,000,000)	Reverse Surplus Property Interfund Transfer
71,925	One-Time MATES Revenue Limit Recertification Refund
55,566	One-Time Secondary Education Summer Sch Revenue
37,800	Mandated Cost Contract Cancellation
15,600	Connect Ed Revenue
15,428	GATE Flex Revenue Increase
(10,000)	Swimming Pool Maintenance Expense Increase
(7,000)	Hazardous Material Disposal of Re-Lamping Expense
(4,039)	Elementary 1st Month Enrollment Adjustment
4,908	Child Care Direct/Indirect Support Increase
9,242	Adult Education Direct/Indirect Support Increase
250,000	Reverse Unfunded Mental Health Reserve
136,888	Tax Revenue and Anticipated Note Expense Reduction
103,785	Reverse Pre-Paid Expense Year End Reserve
(10,472)	Reduce Restricted Program Indirect Support
19,995	Independent Study Certificated Extra Duty Reduction
(9,669)	School Site Staffing Adjustments
(96,562)	Confidential Certificated Settlement Agreement
(39,897)	District Program Staffing Adjustments
10,000	Reduce All Band Festival Prior Year Reserve Fund Balance
1,529	Field Fee Revenue Increase
7,915	PERS Reduction Adjustment
15,246	Miscellaneous Adjustments
(26,726)	Maintenance General Fund Contribution Increase
12,637	Special Education Preschool General Fund Contribution Decrease
58,661	Special Education Paraprofessional General Fund Contribution Decrease
544,050	Spec Ed One-Time SELPA Rebate to General Fund Contribution Reduction
47,437	Special Education General Fund Contribution Reduction
(2,295,653)	Change in the 3%
<u>3,304,645</u>	



CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
2012-13 FIRST INTERIM BUDGET  
OCTOBER 31, 2012

ENROLLMENT AND STAFFING

	1st Month Enrollment	Teachers On Norm	Teachers Off Norm	Special Funding	Other	TOTAL
<b>Elementary</b>						
Acacia	393	17.00				17.00
Aspen	342	15.00				15.00
Banyan	441	19.00				19.00
Conejo	431	18.00				18.00
Cypress	410	17.00				17.00
EARTHs	533	22.00				22.00
Glenwood	386	16.00				16.00
Ladera	350	15.00				15.00
Lang Ranch	686	28.00				28.00
Madrona	531	22.00				22.00
Maple	301	13.00				13.00
Sycamore Canyon	937	37.00				37.00
Walnut	394	16.00				16.00
Weathersfield	417	18.00				18.00
Westlake	534	22.00				22.00
Westlake Hills	548	23.00				23.00
Wildwood	394	16.00				16.00
Subtotal	8,028	334.00	-	-	-	334.00
<b>Middle</b>						
Colina (6-8 )	1,022	35.40	1.20	0.60	0.40	37.60
Los Cerritos(6-8)	967	33.60	1.20	0.60	0.40	35.80
Redwood (6-8)	1,016	36.20	1.20	0.40	0.40	38.20
Sequoia (6-8)	1,076	37.40	1.20	0.60	0.60	39.80
Sycamore (6-8)	518	18.40	1.80	-	0.20	20.40
Subtotal	4,599	161.00	6.60	2.20	2.00	171.80
<b>High School</b>						
Newbury Park	2,532	87.80	1.20	0.90	1.40	91.30
Thousand Oaks	2,357	81.60	0.60	1.20	1.60	85.00
Westlake	2,360	81.60	0.20	0.40	1.60	83.80
Conejo Valley	147	9.60	2.80			12.40
Century	59	4.00				4.00
Subtotal	7,455	264.60	4.80	2.50	4.60	276.50
BTSA/PAR				3.00		3.00
Spec Ed, Ind Study	533			10.20	121.40	131.60
	533	-	-	10.20	121.40	131.60
<b>TOTAL</b>	<b>20,615</b>	<b>759.60</b>	<b>11.40</b>	<b>17.90</b>	<b>128.00</b>	<b>916.90</b>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
 2012-13 FIRST INTERIM BUDGET  
 OCTOBER 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	759.60
1101	Teacher - Off Norm	11.40
	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	
1101	Special Ed Pre-School/Infant	9.60
1101	Special Ed/MEDC Cat Fund	0.60
1101	EIA	2.80
1101	Morgan Hart SB666	2.00
1101	8th/9th Grade Class Size Reduction	4.40
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>121.40</u>
	Subtotal	<u>916.10</u>
1201	Librarians	3.00
1202	Counselors - General Fund	24.80
1202	Counselors - Special Projects (MAA/BTM)	3.00
1203	Psychologists	16.50
1204	Nurses	<u>4.60</u>
	Subtotal	<u>51.90</u>
	Total	<u><u>968.00</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
2012-13 FIRST INTERIM BUDGET  
OCTOBER 31, 2012

ENROLLMENT AND STAFFING

Object Code	Title	Certificated Management Positions		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  
2012-13 FIRST INTERIM BUDGET  
OCTOBER 31, 2012

EXHIBIT F  
Page 4 of 7

ENROLLMENT AND STAFFING

Object Code	Title	Classified Positions		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			
2211	Behavioral Health Technician		2.00		
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	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	1.47	1.00		
2401	Database Administrator	1.00			
2401	Executive Administrative Assistant	1.00			
2401	Graphics Technician	1.00			
2401	High School Office Manager	5.00			1.00
2401	Human Resource Specialist/Tech	2.75			
2401	Intermediate Clerk Typist	15.36	3.62		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 II	1.00			
2401	Site Computer Technician	10.06			
2401	Special Ed Data Technician	1.00			
2401	Systems Administrator	1.00			
2401	Systems Analyst	2.00			
2401	Telephone Operator/Receptionist	3.81			
2931	Child Care Leaders				20.13
2932	Child Care Assistants				28.91
	Subtotal	281.15	60.89		62.68

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
2012-13 FIRST INTERIM BUDGET  
OCTOBER 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			43.50
	Total	408.25	61.10	112.77

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
2012-13 FIRST INTERIM BUDGET  
OCTOBER 31, 2012

ENROLLMENT AND STAFFING

<u>Classified Management/Supervisor Positions</u>		<u>General Fund</u>		<u>Other Funds</u>
<u>Object Code</u>	<u>Title</u>	<u>Regular</u>	<u>Special Project</u>	
2301	Asst Superintendent, Business	0.80		0.20
2302	Director of Classified Personnel	1.00		
2302	Director of Maintenance and Operation	1.00		
2302	Director of Planning and Construction	1.00		
2302	Director of Fiscal Services	1.00		
2302	Director of Technology Services	1.00		
2302	Director of Child Nutrition			1.00
2302	Director of Purchasing	1.00		
2302	Director, NFL/NFF		1.00	
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	Asst Director, Child Nutrition			1.00
2221	Child Nutrition Production Manager			2.00
2303	Child Care Supervisor			2.00
2303	Fiscal Services Supervisor	1.00		
		<u>14.80</u>	<u>1.00</u>	<u>7.20</u>
<u>POSITION SUMMARY</u>				
	Certificated	965.00	3.00	
	Certificated Management	58.00	3.80	2.20
	Classified	408.25	61.10	112.77
	Classified Management/Supervisory	<u>14.80</u>	<u>1.00</u>	<u>7.20</u>
		1,446.05	68.90	122.17

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
2012-13 FIRST INTERIM BUDGET  
OCTOBER 31, 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/BTM	3.00	
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>6.80</u>	<u>2.20</u>
<b>Classified Positions</b>			
2101	Paraprofessional Assistants	44.88	0.26
2101	Speech & Lang Pathologist Asst	0.75	
2103	School Occupational Therapist	3.60	
2203	Health Clerk		0.25
2211	Behavioral Health Technician	2.00	
2401	Account Clerk	1.41	0.62
2401	Accounting Technician		0.05
2401	Curriculum & Assessment Tech	1.00	
2931	Child Care Leader		20.13
2932	Child Care Assistant		28.91
2401	Administrative Asst	0.25	1.00
2401	Benefits 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		43.50
	Subtotal	<u>59.29</u>	<u>112.77</u>
<b>Classified Management/Supervisor</b>			
2301	Asst Superintendent, Business		0.20
2302	Director of Child Nutrition		1.00
2302	Director, NFL/NFF	1.00	
2303	Risk Manager		1.00
2303	Child Care Supervisors		2.00
2303	Asst Director, Child Nutrition		1.00
2303	Child Nutrition Production Manager		2.00
	Subtotal	<u>1.00</u>	<u>7.20</u>
	Total Positions	67.09	122.17

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

PROGRAMS	PROGRAM FUNDING	PROGRAM COSTS	TRANSFER TO GENERAL FUND
Arts and Music Block Grant	297,104	0	297,104
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	86,958	86,958	0
Instructional Materials Realignment Fund	1,168,825	0	1,168,825
School Improvement Plan	1,201,848	829,183	372,665
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	2,345,159	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	727,226	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	<u>11,296,055</u>	<u>6,929,291</u>	<u>4,366,764</u>



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

NET BEGINNING BALANCE JULY 1, 2012	415,587
Estimated Income	<u>4,151,083</u>
Total Estimated Income and Net Beginning Balance	4,566,670
Estimated Expenditures	<u>(4,118,764)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2013	<u><u>447,906</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2012	196,259
Add: Cash Receipts July 1, 2012 through October 31, 2012	
Accounts Receivable	143,438
Due From Other Funds	5,000
Income	<u>1,028,425</u>
	<u>1,176,863</u>
TOTAL CASH AVAILABLE	1,373,122
Deduct: Expenditures July 1, 2012 through October 31, 2012	
Accounts Payable	303,930
Due to Other Funds	47
Deferred Income	0
Expenditures	<u>968,530</u>
	<u>(1,272,507)</u>
CASH IN COUNTY TREASURY - OCTOBER 31, 2012	<u><u>100,615</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
FINANCIAL STATEMENT  
OCTOBER 31, 2012

ADULT EDUCATION FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2011/12 ACTUAL REVENUE	2012/13 ADOPTED BUDGET	ACTUAL REVENUE 10/31/12	2012/13 PROJECTED ANNUAL
8200	Federal Revenue	278,606	278,606	0	234,279
8590	Other State Revenue	1,545,159	1,345,864	125,170	1,545,864
8660	Interest	2,085	2,000	0	2,000
8671	Fees and Contracts	2,330,031	2,281,000	877,301	2,281,000
8699	Fees and Books	97,376	76,640	25,954	76,640
8919	Other Transfer - Gen Fund Incoming	5,000	5,000	0	11,300
		<u>4,258,257</u>	<u>3,989,110</u>	<u>1,028,425</u>	<u>4,151,083</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2011/12 ACTUAL EXPENSE	2012/13 ADOPTED BUDGET	ACTUAL EXPENSE 10/31/12	2012/13 PROJECTED ANNUAL
1000	Certificated Salaries	1,410,138	1,322,774	286,493	1,299,773
2000	Classified Salaries	831,241	812,607	202,485	811,060
3000	Employee Benefits	396,265	375,932	95,703	372,879
4000	Books and Supplies	538,178	516,818	100,135	516,116
5000	Contracted Services	616,011	601,886	108,716	614,144
5750	Direct Support to General Fund	258,762	258,442	70,012	278,054
6000	Capital Outlay	133,749	127,000	79,401	124,401
7300	Direct Support to General Fund	0	0	0	0
7300	Indirect Support to Gen Fund	182,674	112,407	25,585	102,337
		<u>4,367,018</u>	<u>4,127,866</u>	<u>968,530</u>	<u>4,118,764</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
FINANCIAL STATEMENT  
OCTOBER 31, 2012

BOND BUILDING FUND

NET BEGINNING BALANCE JULY 1, 2012		1,295,692
Estimated Income		<u>9,185</u>
Total Estimated Income and Net Beginning Balance		1,304,877
Estimated Expenditures		<u>(739,739)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2013		<u><u>565,138</u></u>

Reserve for 2013/14			
Salaries/Benefits		193,000	
Software		35,000	
Project Management		120,000	
Facility Master Plan		<u>150,000</u>	
		<u>498,000</u>	

---

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2012		115,584
Add: Cash Receipts July 1, 2012 through October 31, 2012		
Accounts Receivable	1,551	
Due from Other Funds	1,000,000	
Income	<u>2,253</u>	<u>1,003,804</u>
TOTAL CASH AVAILABLE		1,119,388
Deduct: Expenditures July 1, 2012 through October 31, 2012		
Accounts Payable	62,127	
Due to Other Funds	0	
Expenditures	<u>218,056</u>	<u>(280,183)</u>
CASH IN COUNTY TREASURY - OCTOBER 31, 2012		<u><u>839,205</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
 FINANCIAL STATEMENT  
 OCTOBER 31, 2012

BOND BUILDING FUND

STATEMENT OF INCOME

SOURCE OF INCOME	DESCRIPTION	2011/12 ACTUAL REVENUE	2012/13 ADOPTED BUDGET	ACTUAL REVENUE 10/31/12	2012/13 PROJECTED BUDGET
8660	Interest	11,442	8,000	1,068	8,000
8699	WHS Theatre Donation	250,000	0	0	0
8699	Transfer Beg Unrestricted Balance	1,500	0	0	0
8699	Other Local Income	0	0	1,185	1,185
8699	Interfund Trans Sch Modernization	4,739	0	0	0
TOTALS		<u>267,681</u>	<u>8,000</u>	<u>2,253</u>	<u>9,185</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2011/12 ACTUAL EXPENSES	2012/13 ADOPTED BUDGET	ACTUAL EXPENSE 10/31/12	2012/13 PROJECTED BUDGET
2000	Classified Salaries	140,594	135,741	45,668	137,841
3000	Benefits	50,969	50,688	16,722	51,139
4000	Supplies	68,184	20,000	898	16,723
5000	Contracted Services	843,982	405,968	134,238	460,031
6100	Site Improvement	2,795	0	0	0
6200	Building Improvement	9,925	0	1,500	7,505
6400	Capitalized Equipment	0	66,500	19,030	66,500
TOTALS		<u>1,116,449</u>	<u>678,897</u>	<u>218,056</u>	<u>739,739</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
FINANCIAL STATEMENT  
OCTOBER 31, 2012

BOND BUILDING FUND

SITE	DESCRIPTION	2011/12	2012/13	ACTUAL	2012/13
		ACTUAL EXPENSE	ADOPTED BUDGET	EXPENSE 10/31/12	PROJECTED BUDGET
DWS	CLASSIFIED SALARIES	140,488	135,741	46,162	141,861
DWS	BENEFITS	50,954	54,708	17,570	51,139
DWS	PROJECT MANAGEMENT	303,576	120,000	18,787	120,000
DWS	MISC SUPPLIES & SERVICES	7,206	20,000	0	0
DWS	DISTRICT WIDE DSA CLOSE OUT/CERTIF	97,796	7,495	6,816	30,000
DWS	DISTRICT WIDE PROJECTS	15,193	8,803	1,135	28,803
DWS	STRIPING	0	15,000	0	3,434
DWS	DISTRICT WIDE TREE REMOVAL	16,300	0	0	15,000
DISTRICT	COMPUTER CENTER	21,000	0	0	0
ASP	HVAC IN MPR	0	66,500	0	66,500
ASP	ASPHALT PLAYGROUND	0	13,000	0	13,500
BAN	LUNCH SHELTER	9,509	63,800	59,381	63,800
BAN	ASPHALT K PLAYGROUND	0	2,000	10,723	2,657
BAN	STRIPING	1,130	0	0	0
BAN	WINDOW/GATE MODIFICATION	4,040	0	808	5,000
CVHS	LEASE/REPLACE MODULARS	18,720	20,000	6,240	18,720
CYP	STRIPING	0	0	2,724	2,724
GLN	LEASED MODULARS	12,649	12,650	4,000	12,000
GLN	ASPHALT	1,407	0	0	0
GLN	ASPHALT HB COURT CFSC	0	0	0	846
GLN	ASPHALT BB COURT CFSC	0	0	0	1,985
LAD	ASPHALT	0	0	0	8,319
LANG	STRIPING	1,799	0	2,370	2,370
LANG	DOOR LOCKS	0	0	309	7,200
LCR	ROOF MAIN BUILDING	0	12,000	5,673	5,673
LCR	STRIPING	1,390	0	1,713	1,713
LCR	STAGE REPAIR	5,886	0	0	0
LCR	HVAC EMCS REPLACEMENT	19,340	0	9,000	20,000
LCR	IRRIGATION BOOSTER PUMP REPLACE	15,516	0	9,756	9,756
LCR	DOOR LOCKS	10,316	7,200	0	0
MAP	MODULAR ADDITION	12,893	0	0	0
MAP	STRIPING	883	0	0	0
MAP	TECHNOLOGY WIRING	67,322	0	0	0
MDWS	STRIPING	0	0	1,085	1,085
MDWS	ASPHALT PARKING LOT FRONT CFSC	0	0	0	6,666
NPHS	CLASSROOMS AIR HANDLER MOTOR	17,845	0	0	0
POAKS	STRIPING	0	0	1,499	1,499
POAKS	BRIDGES RELOCATION TO PARK OAKS	22,190	0	523	523
SYC	STRIPING	0	0	1,535	1,535
SYC	CHILD CARE ADDITION	5,827	0	0	0
TRIUNFO	TREE REMOVAL/ASPHALT REPAIR	0	9,200	2,500	13,020
UNV	SIGN, STORE FRONT DOOR	0	7,500	0	7,500
UNV	STRIPING	826	0	0	0
WAL	SPEC ED CHANGING ROOM CONVERSION	5,243	0	350	350
WAV	ASPHALT FRONT PARKING LOT	0	60,000	0	47,536
WAV	POST SECONDARY SPECIAL ED	18,559	22,300	0	0
WFL	STRIPING	398	0	0	0
WSTLKE	ASPHALT	4,055	0	0	2,048
WSTLKE	STRIPING	658	0	640	640
WSTLKE	RAIN GUTTER REPAIR	1,299	0	0	0
WSTLKE	REPLACE ROOF POD 1	83,900	0	0	0
WHS	THEATRE EXTERIOR	48,355	0	0	0
WHS	THEATRE INTERIOR	5,003	0	0	0
WHS	GYM DOORS/LANDSCAPING	3,068	0	0	0
WHS	5 MODULAR LEASED CLASSROOMS	23,281	21,000	6,757	22,523
WHS	LOCKERROOM BOILER REPLACEMENT	39,571	0	0	0
WWD	ASPHALT	0	0	0	1,814
WWD	STRIPING	1,058	0	0	0
	GRAND TOTAL	<u>1,116,449</u>	<u>678,897</u>	<u>218,056</u>	<u>739,739</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
 FINANCIAL STATEMENT  
 OCTOBER 31, 2012

BOND REDEMPTION FUND

NET BEGINNING BALANCE JULY 1, 2012		8,588,539
Estimated Income		<u>7,976,332</u>
Total Estimated Income and Net Beginning Balance		16,564,871
Estimated Expenditures		<u>(8,172,936)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2013		<u><u>8,391,935</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2012		8,574,808
Add: Cash Receipts July 1, 2012 through October 31, 2012		
Accounts Receivable	10,157	
Income	<u>31,738</u>	<u>41,895</u>
TOTAL CASH AVAILABLE		8,616,703
Deduct: Expenditures July 1, 2012 through October 31, 2012		
Expenditures	<u>7,770,748</u>	<u>(7,770,748)</u>
CASH IN COUNTY TREASURY - OCTOBER 31, 2012		<u><u>845,955</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
 FINANCIAL STATEMENT  
 OCTOBER 31, 2012

BOND REDEMPTION FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2011/12 ACTUAL REVENUE	2012/13 ADOPTED BUDGET	ACTUAL REVENUE 10/31/12	2012/13 PROJECTED BUDGET
8571	Homeowner Exemption	64,154	68,123	0	66,361
8572	Other Taxes	1,136	0	0	0
8611	Secured Roll Voted Indebt	7,834,671	7,754,709	0	7,711,034
8612	Unsecured Roll Voted Indebt	166,074	171,241	0	166,937
8613	P/Y Tax Voted Indebt	14,620	0	6,914	0
8614	Supplemental Voted Indebt	35,335	0	21,249	0
8660	Interest	36,663	45,000	3,575	32,000
TOTALS		<u>8,152,653</u>	<u>8,039,073</u>	<u>31,738</u>	<u>7,976,332</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2011/12 ACTUAL EXPENSE	2012/13 ADOPTED BUDGET	ACTUAL EXPENSE 10/31/12	2012/13 PROJECTED BUDGET
7433	Bond Redemption	4,632,853	4,877,792	4,877,792	4,877,792
7434	Bond Interest	2,934,492	3,295,144	2,892,956	3,295,144
TOTALS		<u>7,567,345</u>	<u>8,172,936</u>	<u>7,770,748</u>	<u>8,172,936</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
 FINANCIAL STATEMENT  
 OCTOBER 31, 2012  
 CHILD CARE FUND

NET BEGINNING BALANCE - JULY 1, 2012		285,267
Estimated Income		<u>3,780,745</u>
Total Estimated Income and Net Beginning Balance		4,066,012
Estimated Expenditures		<u>(3,994,217)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2013		<u><u>71,795</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2012		159,343
Add: Cash Receipts July 1, 2012 through October 31, 2012		
Accounts Receivable	9,175	
Due from Other Funds	500,000	
Prepaid Expenses	0	
Income	<u>1,089,015</u>	<u>1,598,190</u>
TOTAL CASH AVAILABLE		1,757,533
Deduct: Expenditures July 1, 2012 through October 31, 2012		
Accounts Payable	84,767	
Due To Other Funds	45	
Deferred Income	171,540	
Expenditures	<u>1,089,233</u>	<u>(1,345,585)</u>
CASH IN COUNTY TREASURY - OCTOBER 31, 2012		<u><u>411,948</u></u>



CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
FINANCIAL STATEMENT  
OCTOBER 31, 2012

CHILD CARE FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2011/12 ACTUAL REVENUE	2012/13 ADOPTED BUDGET	ACTUAL REVENUE 10/31/12	2012/13 PROJECTED BUDGET
8660	Interest	4,070	6,000	2	3,500
8673	Child Care Fees	3,885,468	4,041,794	1,045,156	3,589,295
8699	Reg Fees/Other Income	247,338	137,450	43,857	187,950
TOTALS		<u>4,136,876</u>	<u>4,185,244</u>	<u>1,089,015</u>	<u>3,780,745</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2011/12 ACTUAL EXPENSE	2012/13 ADOPTED BUDGET	ACTUAL EXPENSE 10/31/12	2012/13 PROJECTED BUDGET
1000	Certificated Salaries	168,865	166,881	57,644	166,923
2000	Classified Salaries	2,100,065	2,107,233	560,351	2,061,025
3000	Employee Benefits	899,741	879,397	261,184	921,784
4000	Books and Supplies	305,537	236,686	40,441	237,186
4400	Equipment not Capitalized	6,578	53,509	0	53,509
5000	Contracted Services	298,448	189,820	53,040	125,000
5750	Interfund Facility Use	68,161	84,930	1,071	79,930
5900	Communications	13,940	14,000	3,002	14,000
6200	Building Improvements	112,500	60,000	112,500	112,500
7300	Direct & Indirect Costs to General Fund	318,171	212,452	0	222,360
7619	Transfer to General Fund	0	200,000	0	0
TOTALS		<u>4,292,006</u>	<u>4,204,908</u>	<u>1,089,233</u>	<u>3,994,217</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
 FINANCIAL STATEMENT  
 OCTOBER 31, 2012

CHILD NUTRITION FUND

NET BEGINNING BALANCE JULY 1, 2012		83,010
Stores	83,010	
Contingency	<u>0</u>	
	83,010	
Estimated Income		<u>4,597,510</u>
Total Estimated Income and Net Beginning Balance		4,680,520
Estimated Expenditures		<u>(4,597,510)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2013		<u><u>83,010</u></u>

---

BREAKDOWN OF NET ENDING BALANCE

Stores		83,010
Contingency		<u>0</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2013		<u><u>83,010</u></u>

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

CASH IN COUNTY TREASURY - JULY 1, 2012		36,392
Cash Collection Awaiting Deposit		350,080
Add: Cash Receipts July 1, 2012 through October 31, 2012		
Petty Cash	(8,410)	
Accounts Receivable	338,681	
Subsidy Awaiting Deposit	27,668	
Due from Other Funds	485	
Stores	(43,295)	
Income	<u>506,731</u>	<u>821,860</u>
TOTAL CASH AVAILABLE		1,208,332
Deduct: Expenditures July 1, 2012 through October 31, 2012		
Accounts Payable	163,192	
Due to Other Funds	3,974	
Expenditures	<u>979,785</u>	<u>(1,146,951)</u>
CASH IN COUNTY TREASURY - OCTOBER 31, 2012		<u><u>61,381</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
FINANCIAL STATEMENT  
OCTOBER 31, 2012

CHILD NUTRITION FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2011/12 ACTUAL REVENUE	2012/13 ADOPTED BUDGET	ACTUAL REVENUE 10/31/12	2012/13 PROJECTED BUDGET
8200	Federal Revenue	2,045,691	2,114,500	183,932	2,160,000
8225	Federal Snack Revenue	12,686	15,000	0	15,000
8500	State Revenue	176,763	160,000	14,956	175,000
8634	Cash Sales	2,523,750	2,600,000	305,833	2,231,510
8660	Interest	1,182	1,000	0	1,000
8699	Local	22,261	15,000	2,010	15,000
8919	Mandatory Transfer from G/F	287,771	0	0	
TOTALS		<u>5,070,104</u>	<u>4,905,500</u>	<u>506,731</u>	<u>4,597,510</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2011/12 ACTUAL EXPENSE	2012/13 ADOPTED BUDGET	ACTUAL EXPENSE 10/31/12	2012/13 PROJECTED BUDGET
2000	Classified Salaries	2,088,057	1,904,751	502,957	1,988,218
3000	Employee Benefits	639,076	540,020	164,984	569,292
4000	Supplies	163,293	130,000	37,217	130,000
4400	Equipment not Capitalized	17,245	30,000	23,260	30,000
4700	Food	1,950,854	1,940,000	203,410	1,700,000
5000	Contracted Services	213,042	170,000	47,327	170,000
5900	Communications	6,047	10,000	630	10,000
6000	Capital Outlay	14,000	0	0	0
TOTALS		<u>5,091,614</u>	<u>4,724,771</u>	<u>979,785</u>	<u>4,597,510</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
FINANCIAL STATEMENT  
OCTOBER 31, 2012

DEVELOPER DONATION FUND #2

NET BEGINNING BALANCE JULY 1, 2012	99,106
Estimated Income	<u>683,726</u>
TOTAL ESTIMATED INCOME and NET BEGINNING BALANCE	782,832
Estimated Expenditures	<u>(707,397)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2013	<u><u>75,435</u></u>

---

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2012	91,959
Add: Cash Receipts July 1, 2012 through October 31, 2012	
Accounts Receivable	81
Due from Other Funds	357,000
Income	<u>203,193</u>
TOTAL CASH AVAILABLE	<u>560,274</u>
Deduct: Expenditures July 1, 2012 through October 31, 2012	
Accounts Payable	0
Due to Other Funds	(600,000)
Expenditures	<u>692,338</u>
CASH IN COUNTY TREASURY - OCTOBER 31, 2012	<u><u>559,895</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
 FINANCIAL STATEMENT  
 OCTOBER 31, 2012

DEVELOPER DONATION FUND #2

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2011/12 ACTUAL REVENUE	2012/13 ADOPTED BUDGET	ACTUAL REVENUE 10/31/2012	2012/13 PROJECTED BUDGET
8660	Interest	893	2,000	66	1,100
8681	Developer Donation Fees	326,790	682,626	203,127	682,626
8919	Interfund Tsf Surplus Prop	641,294	0	0	0
TOTALS		<u>968,977</u>	<u>684,626</u>	<u>203,193</u>	<u>683,726</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2011/12 ACTUAL EXPENSE	2012/13 ADOPTED BUDGET	ACTUAL EXPENSE 10/31/2012	2012/13 PROJECTED BUDGET
2000	Classified Salaries	15,501	0	5,027	15,501
3000	Employee Benefits	6,690	0	2,186	6,772
5800	Services & Other Oper Exp	160	0	0	0
7439	Other Debt Service Pymts	1,013,250	685,124	685,125	685,124
TOTALS		<u>1,035,601</u>	<u>685,124</u>	<u>692,338</u>	<u>707,397</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
 FINANCIAL STATEMENT  
 OCTOBER 31, 2012

HEALTH & WELFARE FUND

BEGINNING BALANCE JULY 1, 2012		(4,224,406)
Reserve for Claims		2,046,389
NET BEGINNING BALANCE JULY 1, 2012		<u>(2,178,017)</u>
Estimated Income		<u>22,777,800</u>
Total Estimated Income and Net Beginning Balance		20,599,783
Estimated Expenditures		<u>(23,689,347)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2013		<u><u>(3,089,564) *</u></u>
Reserve for Claims*	(2,046,389)	
Reserves for Certificated Benefit Enhancement*	405,837	

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2012		383,520
Add: Cash Receipts July 1, 2012 through October 31, 2012		
Accounts Receivable	309,173	
Due From Other Funds	1,814,024	
Income	<u>6,189,865</u>	<u>8,313,062</u>
TOTAL CASH AVAILABLE		8,696,582
Deduct: Expenditures July 1, 2012 through October 31, 2012		
Accounts Payable	239,530	
Due to Other Funds	(1,600,000)	
Expenditures	<u>8,450,951</u>	<u>(7,090,481)</u>
CASH IN COUNTY TREASURY - OCTOBER 31, 2012		<u><u>1,606,101</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
FINANCIAL STATEMENT  
OCTOBER 31, 2012

HEALTH & WELFARE FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2011/12 ACTUAL REVENUE	2012/13 ADOPTED BUDGET	ACTUAL REVENUE 10/31/12	2011/213 PROJECTED BUDGET
8660	Interest	9,213	12,000	0	12,000
8674	Contracted Services from Other Funds	20,218,966	20,186,192	5,907,711	20,401,074
8699	Other Revenue	1,440,973	2,142,840	282,154	2,188,980
8919	Other Transfer In - Gen Fd	72,578	0	0	175,746
TOTALS		<u>21,741,730</u>	<u>22,341,032</u>	<u>6,189,865</u>	<u>22,777,800</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2011/12 ACTUAL EXPENSE	2012/13 ADOPTED BUDGET	ACTUAL EXPENSE 10/31/12	2011/213 PROJECTED BUDGET
2000	Classified Salaries	135,252	135,258	44,600	135,258
3000	Employee Benefits	57,350	57,643	18,961	57,642
4000	Supplies	2,498	1,000	177	17,275
5000	Other Services	98,193	112,500	24,046	120,515
5815	Paid Fees	9,187,694	11,374,557	3,712,305	11,358,557
5880	Paid Claims	13,448,641	11,000,000	4,650,862	12,000,000
5900	Communications	4	100	0	100
SUBTOTAL		22,929,632	22,681,058	8,450,951	23,689,347
Reserve for Claims		<u>(2,178,017)</u>	<u>(2,376,583)</u>	<u>0</u>	<u>(3,089,564)</u>
TOTALS		<u>20,751,615</u>	<u>20,304,475</u>	<u>8,450,951</u>	<u>20,599,783</u>



CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
 FINANCIAL STATEMENT  
 OCTOBER 31, 2012

PRIVATE PURPOSE TRUST FUND

NET BEGINNING BALANCE JULY 1, 2012		547
Estimated Income		<u>52,859</u>
Total Estimated Income and Net Beginning Balance		53,406
Estimated Expenditures		<u>(53,145)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2013		<u><u>261</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2012		47,960
Add: Cash Receipts July 1, 2012 through October 31, 2012		
Accounts Receivable	89	
Income	<u>49,779</u>	<u>49,868</u>
TOTAL CASH AVAILABLE		97,828
Deduct: Expenditures July 1, 2012 through October 31, 2012		
Accounts Payable	25	
Deferred Revenue	47,477	
Expenditures	<u>1,000</u>	<u>(48,502)</u>
CASH IN COUNTY TREASURY - OCTOBER 31, 2012		<u><u>49,326</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
 FINANCIAL STATEMENT  
 OCTOBER 31, 2012

PRIVATE PURPOSE TRUST FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2011/12 ACTUAL REVENUE	2012/13 ADOPTED BUDGET	ACTUAL REVENUE 10/31/12	2012/13 PROJECTED BUDGET
8660	Interest	164	50	0	50
8699	Other Income	21,746	0	49,779	52,809
TOTALS		<u>21,910</u>	<u>50</u>	<u>49,779</u>	<u>52,859</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2011/12 ACTUAL EXPENSE	2012/13 ADOPTED BUDGET	ACTUAL EXPENSE 10/31/12	2012/13 PROJECTED BUDGET
7299	Other Transfers Out	21,910	0	1,000	53,145
TOTALS		<u>21,910</u>	<u>0</u>	<u>1,000</u>	<u>53,145</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
 FINANCIAL STATEMENT  
 OCTOBER 31, 2012

SURPLUS PROPERTY FUND

NET BEGINNING BALANCE JULY 1, 2012		1,498
Estimated Income		<u>1,023,800</u>
Total Estimated Income and Net Beginning Balance		1,025,298
Estimated Expenditures		<u>(61,100)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2013		<u><u>964,198</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2012		130,493
Add: Cash Receipts July 1, 2012 through October 31, 2012		
Accounts Receivable	280	
Due from Other Funds	41,367	
Income	<u>1,020,800</u>	<u>1,062,447</u>
TOTAL CASH AVAILABLE		1,192,940
Deduct: Expenditures July 1, 2012 through October 31, 2012		
Accounts Payable	642	
Due to Other Funds	0	
Expenditures	<u>35,058</u>	<u>(35,700)</u>
CASH IN COUNTY TREASURY - OCTOBER 31, 2012		<u><u>1,157,240</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
FINANCIAL STATEMENT  
OCTOBER 31, 2012

SURPLUS PROPERTY FUND

STATEMENT OF INCOME

SOURCE OF INCOME	DESCRIPTION	2011/12 ACTUAL REVENUE	2012/13 ADOPTED BUDGET	ACTUAL REVENUE 10/31/2012	2012/13 PROJECTED BUDGET
8660	Interest	1,796	3,000	0	3,000
8953	Sale of Land	5,000	1,000,000	1,020,800	1,020,800
TOTALS		<u>6,796</u>	<u>1,003,000</u>	<u>1,020,800</u>	<u>1,023,800</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2011/12 ACTUAL EXPENSE	2012/13 ADOPTED BUDGET	ACTUAL EXPENSE 10/31/2012	2012/13 PROJECTED BUDGET
5000	Contracted Services	68,797	0	35,058	61,100
7619	Interfund Tsf DD2	641,294	0	0	0
7619	Interfund Tsf Gen Fund	0	1,000,000	0	0
TOTALS		<u>710,091</u>	<u>1,000,000</u>	<u>35,058</u>	<u>61,100</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
 FIANCIAL STATEMENT  
 OCTOBER 31, 2012

TOPASS FUND

NET BEGINNING BALANCE JULY 1, 2012		340,596
Estimated Income		<u>6,653,297</u>
Total Estimated Income and Net Beginning Balance		6,993,893
Estimated Expenditures		<u>(970,698)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2013		<u>6,023,195</u>
<b>Reserve for High School Stadiums</b>	<b>1,296,000</b>	

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2012		261,668
Add: Cash Receipts July 1, 2012 through October 31, 2012		
Accounts Receivable	1,017	
Due from Other Funds	515,624	
Income	<u>0</u>	<u>516,641</u>
TOTAL CASH AVAILABLE		778,309
Deduct: Expenditures July 1, 2012 through October 31, 2012		
Accounts Payable	32,003	
Due to Other Funds	402,367	
Expenditures	<u>334,749</u>	<u>(769,119)</u>
CASH IN COUNTY TREASURY - OCTOBER 31, 2012		<u>9,190</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
2012-13 FINANCIAL STATEMENT  
OCTOBER 31, 2012

TOPASS FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2011/12 ACTUAL REVENUE	2012/13 ADOPTED BUDGET	ACTUAL REVENUE 10/31/2012	2012/13 PROJECTED BUDGET
8625	Passthrough Payments	212,053	935,738	0	935,738
8660	Interest - Fund	2,273	4,000	0	16,000
8660	Interest - TOPASS	1,110	4,000	0	0
8912	TOPASS Pass Thru	1,115,624	0	0	0
8699	NP #5 Passthrough City	0	0	0	534,759
8699	TO #2 Passthrough City	0	0	0	5,166,800
TOTALS		<u>1,331,060</u>	<u>943,738</u>	<u>0</u>	<u>6,653,297</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2011/12 ACTUAL EXPENSE	2012/13 ADOPTED BUDGET	ACTUAL EXPENSE 10/31/2012	2012/13 PROJECTED BUDGET
2000	Classified Salaries	19,475	34,976	6,315	19,475
3000	Employee Benefits	8,219	14,938	2,681	8,329
4000	Materials/Supplies	18,018	104,313	42,649	197,991
5000	Contracted Services	651,675	536,347	202,104	663,903
6400	Capitalized Equipment	57,238	0	81,000	81,000
7439	Lease Payment	357,000	0	0	0
7612	Interest on Loan from GF	4,000	0	0	0
TOTALS		<u>1,115,625</u>	<u>690,574</u>	<u>334,749</u>	<u>970,698</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
2012-13 FINANCIAL STATEMENT  
OCTOBER 31, 2012

TOPASS FUND

SITE	DESCRIPTION	2011/12 ACTUAL EXPENSE	2012/13 ADOPTED BUDGET	ACTUAL EXPENSE 10/31/2012	2012/13 PROJECTED BUDGET
	Admin Salaries	19,474	34,976	6,316	19,475
	Admin Benefits	8,219	14,938	2,680	8,329
	Interest on Loan from G/F	4,000	0	0	0
	<b>TOTAL ADMINISTRATION</b>	<b>31,693</b>	<b>49,914</b>	<b>8,996</b>	<b>27,804</b>

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

NPHS	Annual Contrib to Track & Field Fund 2004-2012	15,983	0	0	0
NPHS	Annual Contrib to Track & Field Fund 2012/13	0	48,000	0	0
GRDS	Approved Sites Ground Supplies	0	15,000	0	15,000
MAINT	Approved Sites Maintenance Supplies	0	15,000	0	15,000
CYP	Asphalt Front Parking Lot	0	5,500	0	0
MAD	HVAC	0	15,000	0	20,000
MAD	Landscaping	6,499	0	0	0
EAR	Striping	2,618	0	1,066	1,066
EAR	Roofing Repairs	9,283	0	0	0
NPH	Modular Buildings (2)	17,828	6,000	2,000	6,000
NPH	Asphalt Parking Lot Maintenance	0	2,500	0	2,150
NPH	Repairs for Lightning Strike	7,985	0	0	0
NPH	Pool Deck Replacement	17,246	4,313	0	0
NPH	Flooring - Rm T3	9,477	0	0	0
NPH	Scoreboard	20,402	0	0	0
NPH	Flooring/Asbestos Abatement	3,342	0	0	0
NPH	Floor R/R & Asbestos Abatement	0	0	4,856	6,602
NPH	Technology Wiring	0	0	35,780	80,000
RED	Striping	1,208	0	1,995	1,995
RED	Roofing Repairs	12,000	0	0	0
RED	Site Evaluation for Future Wireless Project	0	0	0	15,000
SEQ	Asphalt BB Court	0	10,900	0	11,257
SEQ	Science Furniture	0	0	12,222	12,222
SEQ	Science Lab Improvements	0	0	7,281	7,664
SEQ	Striping	1,049	0	0	0
SEQ	Flooring Replacement	0	0	4,267	4,267
SEQ	Roofing Repairs	9,349	0	0	0
SEQ	Site Evaluation for Future Wireless Project	0	0	0	15,000
WAL	Wireless Configuration	0	0	9,500	13,060
WAL	Striping	880	0	851	851
	<b>TOTAL AREA #2</b>	<b>135,149</b>	<b>122,213</b>	<b>79,817</b>	<b>227,134</b>

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

CVHS	Study, Design, Bid & Mobilization	206,769	184,599	8,356	184,599
TOHS	Annual Contrib to Track & Field Fund 2004-2012	0	0	0	0
TOHS	Annual Contrib to Track & Field Fund 2012/13	0	48,000	0	0
WHS	Annual Contrib to Track & Field Fund 2004-2012	0	0	0	0
WHS	Annual Contrib to Track & Field Fund 2012/13	0	48,000	0	0
GRDS	Approved Sites Ground Supplies	0	35,000	0	35,000
MAINT	Approved Sites Maintenance Supplies	0	35,000	0	35,000
DWS	Asphalt Striping	0	15,000	0	6,935

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
2012-13 FINANCIAL STATEMENT  
OCTOBER 31, 2012

TOPASS FUND

SITE	DESCRIPTION	2011/12 ACTUAL EXPENSE	2012/13 ADOPTED BUDGET	ACTUAL EXPENSE 10/31/2012	2012/13 PROJECTED BUDGET
ACA	Striping	1,269	0	1,715	1,715
CON	Asphalt Basketball Courts	0	12,000	0	12,000
CON	Striping	1,372	0	1,130	1,130
COL	Water Main Repair	0	7,000	52,084	53,970
COL	Asphalt-Crack/Fill/Seal Coat Parking Lot	2,249	0	0	0
COL	Asphalt BB Court Crack Fill, Seal Coat	0	0	0	10,585
COL	Portable Payment	357,000	0	0	0
COL	Trash Enclosure & Drainage Improvements	0	0	22,708	22,708
COL	Site Evaluation for Future Wireless Project	0	0	0	15,000
CVH	Interior Improvements	7,312	42,688	20,737	42,688
CVH	Striping	0	0	575	575
CVH	Main Electrical Switch Replacement	0	0	5,307	5,307
CVH	Feasibility Study	0	0	0	25,000
GLN	Asphalt HB Court	0	500	0	0
GLN	Asphalt BB Court	0	1,500	0	0
MDW	Asphalt Parking Lot Front	0	4,500	0	0
TOH	Fire Alarm Panel/Retrofit	28,792	30,000	2,270	30,000
TOH	Roof Replacement Bldg D	155,500	0	0	0
TOH	Roof Replacement Bldg J	155,500	0	0	0
TOH	Track and Field Repair	16,240	0	0	0
TOH	Gutter Replacement	2,540	2,500	0	0
TOH	Technology Wiring	0	0	35,604	86,000
WHS	Asphalt Service Road	0	2,160	0	0
WHS	WHS Technology Wiring	0	0	21,535	55,133
WHS	Track and Field Repair	13,000	0	0	0
WHS	Leap Classroom Reconfiguration	0	0	29,908	29,908
WHS	Generator Replacement	0	50,000	43,274	43,274
WHS	Bridge Repair	0	0	0	15,000
WHS	Student Walkway Repair	0	0	0	3,500
WHL	Striping	1,240	0	733	733
	TOTAL AREA #2	948,783	518,447	245,936	715,760
	TOTALS	1,115,625	690,574	334,749	970,698



CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
 FINANCIAL STATEMENT  
 OCTOBER 31, 2012

WORKER COMPENSATION FUND

BEGINNING BALANCE JULY 1, 2012		(1,560,240)
Reserve for Claims		<u>5,656,397</u>
NET BEGINNING BALANCE JULY 1, 2012		4,096,157
 Estimated Income		 <u>1,834,819</u>
Total Estimated Income and Net Beginning Balance		5,930,976
 Estimated Expenditures		 <u>(1,810,875)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2013		<u><u>4,120,101</u></u> *
Reserve for Claims*	(5,656,397)	

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2012		102,386
Add: Cash Receipts July 1, 2012 through October 31, 2012		
Accounts Receivable	2,138	
Due From Other Funds	1,169,743	
Income	<u>511,838</u>	<u>1,683,719</u>
TOTAL CASH AVAILABLE		1,786,105
 Deduct: Expenditures July 1, 2012 through October 31, 2012		
Accounts Payable	57,041	
Due to Other Funds	6,070	
Expenditures	<u>684,225</u>	<u>(747,336)</u>
CASH IN COUNTY TREASURY - OCTOBER 31, 2012		<u><u>1,038,769</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
FINANCIAL STATEMENT  
OCTOBER 31, 2012

WORKER COMPENSATION FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2011/12 ACTUAL REVENUE	2012/13 ADOPTED BUDGET	ACTUAL REVENUE 10/31/12	2012/13 PROJECTED BUDGET
8660	Interest	6,682	12,000	0	12,000
8674	Contracted Svcs from Gen Fund & Oth Funds	1,720,892	1,820,043	511,721	1,813,819
8699	Other Local Income	19,359	9,000	117	9,000
TOTALS		<u>1,746,933</u>	<u>1,841,043</u>	<u>511,838</u>	<u>1,834,819</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2011/12 ACTUAL EXPENSE	2012/13 ADOPTED BUDGET	ACTUAL EXPENSE 10/31/12	2012/13 PROJECTED BUDGET
2000	Classified Salaries	72,671	72,310	23,764	72,310
3000	Employee Benefits	36,694	37,497	12,300	37,495
4000	Supplies	21	1,000	0	1,000
5200	Mileage/Conf/Dues	4,071	4,570	1,340	4,570
5450	Insurance	153,392	160,000	137,000	160,000
5600	Rents/Leases/Repairs	0	300	0	300
5800	Other Services	31,388	40,000	57,346	40,000
5815	Fees	194,392	215,000	96,841	215,000
5880	Paid Claims	1,286,038	1,300,000	355,634	1,280,000
5920	Communications	0	0	0	200
7619	Interfund Transfer	0	200,000	0	0
SUBTOTAL		<u>1,778,667</u>	<u>2,030,677</u>	<u>684,225</u>	<u>1,810,875</u>
Reserve for Claims		<u>4,096,158</u>	<u>3,604,881</u>	<u>0</u>	<u>4,120,101</u>
TOTALS		<u>5,874,825</u>	<u>5,635,558</u>	<u>684,225</u>	<u>5,930,976</u>