

CONEJO VALLEY UNIFIED SCHOOL DISTRICT



2012-2013 UNAUDITED ACTUALS FINANCIAL STATEMENTS

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

2012-13 Unaudited Actual Financial Statement

General Fund Financial Statement	1
Summary of Income.....	2
Summary of Expense.....	5
Unrestricted Funds Financial Statement	7
Summary of Income.....	8
Summary of Expense.....	10
Restricted Funds Financial Statement	12
Summary of Income.....	13
Summary of Expense.....	15
Exhibits	17-29
Exhibit A: Revenue Limit Calculation.....	17
Exhibit B: Lottery Account Summary.....	18
Exhibit C: Employee Benefits	19
Exhibit D: General Fund Utilities and Insurance	20
Exhibit E: Program Carryovers.....	21
Exhibit F: Enrollment and Staffing.....	22
Exhibit G: Flexibility Program Transfers	29
Funds	30-55
Adult Education Fund	30
Bond Building Fund	32
Bond Redemption Fund	35
Child Care Fund	37
Child Nutrition Fund.....	39
Developer Donation Fund #2.....	42
Health & Welfare Fund	44
Private Purpose Trust Fund	46
Surplus Property Fund	48
TOPASS Fund.....	50
Worker Compensation Fund	54

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
2012-13 YEAR-END FINANCIAL STATEMENT
JUNE 30, 2013

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>155,470,319</u>
Total Income and Beginning Balance		172,948,739
Expenditures		<u>160,705,429</u>
ENDING BALANCE - JUNE 30, 2013		<u><u>12,243,310</u></u>

BREAKDOWN OF NET ENDING BALANCE

Stores		155,982
Revolving Cash		43,300
Pre-Paid Expenditures (Textbooks)		301,968
School Carryovers		553,230
Reserve for Program Carryovers		2,199,542
3% Reserve for Contingency		4,821,163
Reserve for 2013-14 Budget		<u>4,168,125</u>
ENDING BALANCE - JUNE 30, 2013		<u><u>12,243,310</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF INCOME
JUNE 30, 2013

MAJOR	DESCRIPTION	2012/13 ADOPTED BUDGET	2012/13 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/13	2012/13 ANNUAL BUDGET
REVENUE LIMIT SOURCES					
8011	State Aid Revenue Limit	34,144,114	32,741,924	5,433,465	5,433,465
8011	State Aid Revenue Limit if Tax Initiative Fails	(8,988,585)	0	0	0
8012	State Aid Revenue Limit EPA	0	0	23,196,086	23,196,086
8019	State Aid Revenue Limit - Prior Year	(47,838)	(47,838)	(95,676)	(95,676)
8021	Tax Relief Subventions	762,826	754,483	780,591	780,591
8029	Other Subventions	13,228	11,905	15	15
8041	Secured Roll Taxes	72,604,906	76,318,461	76,972,729	76,972,729
8042	Unsecured Roll Taxes	2,611,205	2,730,517	2,364,199	2,364,199
8043	Prior Years' Taxes	272,424	217,939	232,964	232,964
8044	Supplemental Taxes	341,402	256,052	675,761	675,761
8045	Education Revenue Aug Fund	(2,331,725)	(5,134,221)	(5,157,087)	(5,157,087)
8047	Community Redevelopment Funds	0	874,431	4,443,620	4,443,620
8081	Royalties and Bonuses	0	476	188	188
8089	Non Revenue Limit Adjustment	0	(238)	0	(94)
8096	Charter School	(2,192,867)	(2,482,769)	(2,672,240)	(2,672,240)
	TOTAL REVENUE	97,189,090	106,241,122	106,174,615	106,174,521
8092	PERS Reduction Adjustment	183,417	175,514	342,771	183,249
	TOTAL REVENUE LIMIT SOURCES:	97,372,507	106,416,636	106,517,386	106,357,770
FEDERAL					
8181	Special Ed PL94-142	3,438,863	3,438,863	3,428,647	3,428,647
8182	Special Ed Preschool	284,819	221,213	229,273	229,273
8182	Special Education Low Incidence	0	0	3,197	0
8290	Advanced Placement	0	8,657	0	2,939
8290	IASATitle I	1,428,233	1,844,528	1,542,848	1,844,528
8290	Title 1 Corrective Action	0	200,000	98,913	200,000
8290	Title IIA	429,211	805,885	524,753	805,885
8290	Title III Part A (LEP)	252,866	219,835	178,728	219,835
8290	Title III-Immigration Education Program	22,135	44,665	24,527	44,665
8290	Carl Perkins - Vocational Education	92,078	101,144	90,758	90,758
	TOTAL FEDERAL REVENUE	5,948,205	6,884,790	6,121,644	6,866,530
STATE					
8311	Economic Impact Aid	1,264,961	1,264,787	1,271,947	1,271,947
8311	Special Ed Infant	184,983	184,983	184,983	184,983
8311	Special Ed Transportation	595,891	595,891	611,400	611,400
8311	Transportation	173,989	173,989	178,517	178,517
8311	Special Ed Mental Health Prevention	0	103,460	103,460	103,460
8434	Class Size Reduction	4,826,720	4,696,335	4,707,045	4,707,045
8550	Mandated Costs	0	560,328	560,328	560,328
8560	Lottery	3,118,198	3,388,477	3,190,771	3,190,771
8560	Lottery Prior Year	0	337,412	338,855	338,855
8590	SB666 Class Size	207,958	207,958	207,958	207,958
8590	SB12 Class Size 9th Grade	613,958	613,958	613,958	613,958
8590	Adult Ed Revenue Limit	1,000,000	800,000	800,000	800,000

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF INCOME
JUNE 30, 2013

MAJOR	DESCRIPTION	2012/13 ADOPTED BUDGET	2012/13 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/13	2012/13 ANNUAL BUDGET
8590	Advanced Placement	0	3,558	0	3,558
8590	After School Education-Conejo	112,050	112,050	112,050	112,050
8590	After School Education-Glenwood	112,050	112,050	112,050	112,050
8590	County SELPA Mental Health ISES	154,766	550,000	459,057	550,000
8590	Special Ed Student Workability	121,166	121,166	121,166	121,166
8590	SELPA Low Incidence	0	2,745	2,745	2,745
8590	Flexibility - Arts and Music Grant	297,083	297,104	297,104	297,104
8590	Flexibility - High School Exit Exam	86,958	86,958	94,473	94,473
8590	Flexibility - BTSA PAR Mentor	275,235	275,235	275,235	275,235
8590	California English Language	0	11,708	11,315	11,913
8590	California Partnership	0	191,990	190,178	255,392
8590	Flexibility - Comm Based English Tutor	57,924	57,924	57,923	57,923
8590	Continuation High School Block Grant	102,668	102,668	102,668	102,668
8590	Flexibility - Deferred Maintenance	814,730	814,730	812,727	812,727
8590	Flexibility - GATE	144,044	159,472	159,472	159,472
8590	Hourly RL Supplemental	727,226	727,226	727,007	727,007
8590	Flexibility - Instructional Materials Fund	1,170,408	1,168,825	1,168,825	1,168,825
8590	International Baccalaureate	20,820	20,820	20,820	20,820
8590	Math/Reading Staff Development	0	148,305	148,305	148,305
8590	Medi Cal Billing	368,853	333,768	327,229	411,430
8590	Medi Cal Administrative	351,548	593,788	288,713	593,788
8590	Oral Health Assessment	9,845	9,845	9,845	9,845
8590	Pupil Testing Incentive	59,410	194,184	68,990	175,571
8590	Flexibility - At Risk Counseling	618,966	618,966	618,966	618,966
8590	Flexibility - School Safety Funds	293,958	293,958	293,958	293,958
8590	Global Entrepreneurship Program	100,244	31,758	11,492	31,758
8590	Flexibility Global Entrepreneurship Program	0	100,244	100,244	100,244
8590	Flexibility - Staff Development Days	871,641	871,641	871,641	871,641
8590	Flexibility - School Improvement Program	1,201,848	1,201,848	1,201,848	1,201,848
8590	Student Identification	0	26,836	0	32,016
8590	Flexibility - Targeted Inst'l Improvement Grant	1,259,001	1,259,001	1,259,001	1,259,001
8590	Tenth Grade Counseling-Block Grant	72,360	72,360	72,360	72,360
8590	Non Public Sch Mental Health SELPA Reimburse	0	210,000	370,123	210,000
8590	Tobacco Use Prevention	0	137,393	137,393	137,393
	TOTAL STATE REVENUE	21,391,460	23,847,702	23,274,145	23,822,474
LOCAL					
8631	Sale of Equipment & Supplies	3,000	3,000	0	3,000
8650	Rentals & Leases - Civic Center	417,767	430,244	465,505	466,491
8650	Rentals & Leases - MATES	68,441	68,441	68,441	68,441
8650	Rentals & Leases - BRIDGES	100,662	100,662	120,415	120,415
8650	Rentals & Leases - Sites	210,678	239,490	245,027	287,317
8660	Interest	350,000	250,000	260,435	260,500
8677	Interagency Revenues Miscellaneous	113,165	124,095	196,845	197,095
8677	Special Education Infant Discretionary	0	0	6,633	6,633
8689	Transportation Fees	80,000	80,000	53,853	55,000
8689	Other Fees (Ath, Co-Curr & Band)	400,000	499,957	393,773	501,047
8691	Non-Rev Limit 50% Reduction	0	238	0	94
8699	Other Local Income	65,000	307,172	334,010	400,228
8699	Advanced Placement Testing	337,785	337,785	412,460	433,433
8699	ASB Bookkeeper	29,168	10,004	0	10,004

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF INCOME
JUNE 30, 2013

MAJOR	DESCRIPTION	2012/13 ADOPTED BUDGET	2012/13 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/13	2012/13 ANNUAL BUDGET
8699	California American Landscape Grant	0	100,000	91,017	100,000
8699	MATES One-Time Rev Limit Pay-Back	0	71,925	71,925	71,925
8699	City Of Thousand Oaks Recycle Grant	0	49,200	30,929	49,200
8699	Conejo Sch Foundation Teacher on Assignment	0	25,000	16,874	25,000
8699	Connect-Ed	0	15,600	18,603	18,603
8699	Lang Ranch Wrangler Program	0	24,263	16,535	29,553
8699	Community Enhancement	0	9,700	4,382	14,700
8699	Conejo School's Foundation	0	13,459	8,386	13,459
8699	Conejo School's Found-Anonymous Donation	0	121,758	89,113	121,758
8699	Donations/Field Trips	0	1,233,307	3,612,563	3,581,964
8699	E-Rate Income	200,000	200,000	74,534	200,000
8699	Foreign Student Tuition	0	31,950	0	31,950
8699	Kenrose Kitchen Donation	0	6,090	3,345	6,090
8699	Neighborhood City Pay	460,728	475,728	442,487	476,722
8699	Neighborhood City State	487,507	487,808	508,979	508,979
8699	Neighborhood for Learning-Fees	120,947	221,957	103,987	225,724
8699	Neighborhood for Learning	569,480	569,480	604,243	604,243
8699	Outdoor Education	265,677	265,677	247,376	265,677
8699	PreSat Testing	33,000	61,750	33,948	79,121
8699	Safety Funds from JPA	94,564	103,246	88,486	103,246
8699	Sage Grant	0	18,076	44,728	58,076
8699	Saturday Enrichment	0	19,932	62	19,932
8699	TOHS Track Renovation	0	20,362	0	20,362
8699	Staff Supplemental - Madrona	0	12,975	1,559	14,933
8699	Los Cerritos Sports Facility Endowment	0	15,000	40,000	40,000
8699	Technology Programs	0	8,565	7,606	9,408
8699	Troop Realty Grants	0	11,111	5,535	11,111
8699	University Preschool	40,000	73,726	2,126	63,033
8699	Way to Grow	0	4,433	1,231	4,475
8699	Micro Soft Settlement	0	104,579	103,356	103,356
	TOTAL LOCAL FUNDS	4,447,569	6,827,745	8,831,312	9,682,298
INCOMING TRANSFERS					
8710	Out-of-District Tuition	40,000	40,000	109,940	109,940
8782	Other Transfer, County Break Through	180,000	180,000	174,182	180,000
8792	SELPA Transfer Spec Ed Master Plan	8,273,334	8,381,624	8,328,989	8,328,989
8792	SELPA Transfer Spec Ed Master Plan Prior Yr	0	13,691	13,691	13,691
8792	SELPA One-Time Out of Home Care Rebate	0	544,050	544,050	544,050
8792	SELPA One-Time Funding SESR	0	0	2,294	6,860
8792	Program Specialists	196,700	196,700	191,547	191,547
8919	Interfund Tsf-Child Care	200,000	0	0	0
8919	Interfund Tsf-Surplus Property	1,000,000	0	0	0
8919	Interfund Tsf-Workers Compensation	200,000	0	0	0
8979	Other Finance, Capital Lease Textbooks	0	1,361,139	1,361,139	1,361,139
	TOTAL INCOMING TRANSFERS	10,090,034	10,717,204	10,725,832	10,736,216
8000	TOTAL INCOME	<u>139,249,775</u>	<u>154,694,077</u>	<u>155,470,319</u>	<u>157,465,288</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF EXPENSE
JUNE 30, 2013

MAJOR	DESCRIPTION	2012/13 ADOPTED BUDGET	2012/13 2ND INTERIM BUDGET	ACTUAL EXPENSES 06/30/13	2012/13 ANNUAL BUDGET
1100	Teacher Salaries	68,103,902	68,862,964	68,582,360	68,949,541
1100	Certificated Salary Savings	(300,000)	0	0	0
1100	Column	350,000	0	0	0
1100	Additional 4 Certificated Teachers	206,696	0	0	0
1100	Additional 7 Furlough Days (All Inclusive)	(3,500,000)	0	0	0
1200	Counselors, Psychs, Librarians & Nurses	4,550,338	4,607,382	4,517,795	4,607,382
1300	Supt, Ass Supts, Dirctrs, Princps, Coords	6,492,232	6,366,543	6,520,735	6,366,543
1900	Other Certificated Salaries	532,560	534,721	535,417	540,358
	TOTAL CERTIFICATED SALARIES	76,435,728	80,371,610	80,156,307	80,463,824
2100	IA's Occ Ther/Coachs/Class Advts/Tutors	5,101,008	5,192,214	5,714,681	5,213,356
2200	M&O Int/Transp/Health Clerks	7,387,055	7,355,085	7,277,211	7,378,599
2300	Class Directors & Supv Salaries	1,201,956	1,166,607	1,278,841	1,260,536
2400	Secretarial & Clerical Salaries	6,533,274	6,414,912	6,587,394	6,460,060
2400	Secretarial & Clerical Salaries Savings	(20,000)	(20,000)	0	0
2900	Other Class Salaries	1,360,927	1,762,146	3,209,553	2,111,950
	TOTAL CLASSIFIED SALARIES	21,564,220	21,870,964	24,067,680	22,424,501
3100	STRS	6,572,806	6,536,457	6,416,191	6,542,451
3200	PERS	2,036,936	2,032,216	2,068,080	2,044,784
3300	OASDI/Medicare	2,592,427	2,574,290	2,734,892	2,607,582
3400	Health & Welfare	18,109,816	18,070,878	17,955,871	18,071,454
3500	SUI	1,095,958	1,086,452	1,107,359	1,093,406
3600	Workers' Compensation	1,707,450	1,707,986	1,768,289	1,719,291
3700	Retiree Benefits	438,583	444,505	443,313	444,505
3800	PERS Reduction	129,254	121,493	288,588	122,582
3900	Other Benefits	39,454	31,992	31,780	31,992
	TOTAL BENEFITS	32,722,684	32,606,269	32,814,363	32,678,047
4100	Textbooks	722,449	2,690,091	2,014,588	2,585,837
4200	Other Books	209,330	35,330	106,559	56,306
4300	Materials and Supplies	5,066,867	10,797,865	4,249,994	12,637,778
4400	Non-Capitalized Furn/Equip	406,118	462,780	654,447	617,449
	TOTAL BOOKS AND SUPPLIES	6,404,764	13,986,066	7,025,588	15,897,370
5120	Professional Services-Transportation	2,200,000	2,200,000	2,231,541	2,200,000
5200	Travel & Conferences	302,479	339,633	530,101	349,243
5300	Dues & Membership	38,825	39,225	50,220	39,750
5400	Insurance	1,166,340	1,166,340	1,160,877	1,166,340
5500	Operation & Housekeeping Services	3,667,600	3,686,116	3,917,085	3,704,578
5600	Rentals, Leases & Repairs	1,035,314	1,402,129	1,749,304	1,450,777
5700	Interprogram Chrgs (Postage, CopyCtr)	(384,269)	(357,984)	(378,682)	(350,182)
5800	Prof/Consult Serv & Oper Expenses	3,452,791	4,180,413	4,672,162	4,343,484
5900	Communications	786,510	756,920	671,584	762,656
	TOTAL CONTRACTED SERVICES AND OTHER OPERATING EXPENSES	12,265,590	13,412,792	14,604,192	13,666,646

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF EXPENSE
JUNE 30, 2013

MAJOR	DESCRIPTION	2012/13 ADOPTED BUDGET	2012/13 2ND INTERIM BUDGET	ACTUAL EXPENSES 06/30/13	2012/13 ANNUAL BUDGET
6400	Equipment	60,000	30,000	(112,500)	30,000
6500	Equipment Replacement	0	0	0	0
	TOTAL CAPITAL OUTLAY	<u>60,000</u>	<u>30,000</u>	<u>(112,500)</u>	<u>30,000</u>
7100	Excess Costs-Special Education	1,341,000	1,331,000	1,192,015	1,241,565
7200	Other Transfers Out MATES	0	89,152	67,113	89,152
7300	Direct & Indirect Support-Adult Ed	(112,407)	(102,337)	(102,337)	(102,337)
	Direct & Indirect Support-Child Care	(212,452)	(222,360)	(222,360)	(222,360)
7400	Other Debt Services Textbooks	0	0	700,223	0
7600	Interfund Transfers				
	Health and Welfare Fund	0	175,746	175,746	175,746
	Adult Education POWER Program	5,000	11,300	11,300	11,300
	Child Nutri Mandatory to Alleviate Deficit	0	0	328,099	328,099
	TOTAL OTHER OUTGO	<u>1,021,141</u>	<u>1,282,501</u>	<u>2,149,799</u>	<u>1,521,165</u>
	 TOTAL 1000-7000	 <u><u>150,474,127</u></u>	 <u><u>163,560,202</u></u>	 <u><u>160,705,429</u></u>	 <u><u>166,681,553</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
UNRESTRICTED FUNDS
2012-13 YEAR-END FINANCIAL STATEMENT
JUNE 30, 2013

NET BEGINNING BALANCE JULY 1, 2012		16,874,383
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>9,611,648</u>	
Incomes		<u>118,848,797</u>
Total Income and Beginning Balance		135,723,180
Expenditures		<u>124,102,943</u>
ENDING BALANCE - JUNE 30, 2013		<u><u>11,620,237</u></u>

BREAKDOWN OF NET ENDING BALANCE

Stores		155,982
Revolving Cash		43,300
Pre-Paid Expenditures (Textbooks)		301,968
School Carryovers		553,230
Reserve for Program Carryovers		1,576,471
3% Reserve for Contingency		4,821,163
Reserve for 2013-14 Budget		<u>4,168,123</u>
ENDING BALANCE - JUNE 30, 2013		<u><u>11,620,237</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF INCOME
UNRESTRICTED FUNDS
JUNE 30, 2013

MAJOR	DESCRIPTION	2012/13 ADOPTED BUDGET	2012/13 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/13	2012/13 ANNUAL BUDGET
REVENUE LIMIT SOURCES					
8011	State Aid Revenue Limit	34,144,114	32,741,924	5,433,465	5,433,465
8011	State Aid Rev Limit if Tax Initiative Fails	(8,988,585)	0	0	0
8012	State Aid Revenue Limit EPA	0	0	23,196,086	23,196,086
8019	State Aid Revenue Limit - Prior Year	(47,838)	(47,838)	(95,676)	(95,676)
8021	Tax Relief Subventions	762,826	754,483	780,591	780,591
8029	Other Subventions	13,228	11,905	15	15
8041	Secured Roll Taxes	72,604,906	76,318,461	76,972,729	76,972,729
8042	Unsecured Roll Taxes	2,611,205	2,730,517	2,364,199	2,364,199
8043	Prior Years' Taxes	272,424	217,939	232,964	232,964
8044	Supplemental Taxes	341,402	256,052	675,761	675,761
8045	Education Revenue Aug Fund	(2,331,725)	(5,134,221)	(5,157,087)	(5,157,087)
8047	Community Redevelopment Funds	0	874,431	4,443,620	4,443,620
8081	Royalties and Bonuses	0	476	188	188
8089	Non Revenue Limit Adjustment	0	(238)	0	(94)
8091	Special Education Transfer	(2,439,673)	(2,439,673)	(2,853,954)	(2,853,954)
8096	Charter School	(2,192,867)	(2,482,769)	(2,672,240)	(2,672,240)
	TOTAL REVENUE	94,749,417	103,801,449	103,320,661	103,320,567
8092	PERS Reduction Adjustment	183,417	175,514	342,771	183,249
	TOTAL REVENUE LIMIT SOURCES:	94,932,834	103,976,963	103,663,432	103,503,816
FEDERAL					
8290	Advanced Placement	0	8,657	0	2,939
	TOTAL FEDERAL REVENUE	0	8,657	0	2,939
STATE					
8434	Class Size Reduction	4,826,720	4,696,335	4,707,045	4,707,045
8550	Mandated Costs	0	560,328	560,328	560,328
8560	Lottery	2,595,749	2,729,454	2,641,585	2,641,585
8560	Lottery Prior Year	0	164,412	160,272	160,272
8590	SB666 Class Size	207,958	207,958	207,958	207,958
8590	SB12 Class Size 9th Grade	613,958	613,958	613,958	613,958
8590	Adult Ed Revenue Limit	1,000,000	800,000	800,000	800,000
8590	Advanced Placement	0	3,558	0	3,558
8590	Flexibility - Arts and Music Grant	297,083	297,104	297,104	297,104
8590	Flexibility - At Risk Counseling	618,966	618,966	618,966	618,966
8590	Flexibility - BTSA PAR Mentor	275,235	275,235	275,235	275,235
8590	Continuation High School Block Grant	102,668	102,668	102,668	102,668
8590	International Baccalaureate	20,820	20,820	20,820	20,820
8590	California English Language	0	11,708	11,315	11,913
8590	Flexibility - Comm Based English Tutor	57,924	57,924	57,923	57,923
8590	Flexibility - Deferred Maintenance	814,730	814,730	812,727	812,727
8590	Flexibility - GATE	144,044	159,472	159,472	159,472
8590	Flexibility - High School Exit Exam	86,958	86,958	94,473	94,473
8590	Flexibility - Instructional Materials Fund	1,170,408	1,168,825	1,168,825	1,168,825
8590	Global Entrepreneurship Program	0	31,758	11,492	31,758
8590	Flexibility Global Entrepreneur Program	100,244	100,244	100,244	100,244
8590	Hourly RL Supplemental	727,226	727,226	727,007	727,007
8590	Math/Reading Staff Development	0	148,305	148,305	148,305
8590	Medi Cal Billing	368,853	333,768	327,229	411,430

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF INCOME
UNRESTRICTED FUNDS
JUNE 30, 2013

MAJOR	DESCRIPTION	2012/13 ADOPTED BUDGET	2012/13 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/13	2012/13 ANNUAL BUDGET
8590	Medi Cal Administrative	351,548	593,788	288,713	593,788
8590	Oral Health Assessment	9,845	9,845	9,845	9,845
8590	Pupil Testing Incentive	59,410	194,184	68,990	175,571
8590	Flexibility - School Safety Funds	293,958	293,958	293,958	293,958
8590	Flexibility - School Improvement Program	1,201,848	1,201,848	1,201,848	1,201,848
8590	Flexibility - Staff Development Days	871,641	871,641	871,641	871,641
8590	Student Identification	0	26,836	0	32,016
8590	Flexibility - Targeted Inst'l Improvement Gr	1,259,001	1,259,001	1,259,001	1,259,001
8590	Tenth Grade Counseling-Block Grant	72,360	72,360	72,360	72,360
	TOTAL STATE REVENUE	18,149,155	19,255,175	18,691,307	19,243,602
LOCAL					
8631	Sale of Equipment & Supplies	3,000	3,000	0	3,000
8650	Rentals & Leases - Civic Center	417,767	430,244	465,505	466,491
8650	Rentals & Leases - MATES	68,441	68,441	68,441	68,441
8650	Rentals & Leases - BRIDGES	100,662	100,662	120,415	120,415
8650	Rentals & Leases - Sites	210,678	239,490	245,027	287,317
8660	Interest	350,000	250,000	260,435	260,500
8677	Interagency Revenues Miscellaneous	113,165	124,095	196,845	197,095
8689	Transportation Fees	80,000	80,000	53,853	55,000
8689	Other Fees (Ath, Co-Curr & Band)	400,000	499,957	393,773	501,047
8691	Non-Rev Limit 50% Reduction	0	238	0	94
8699	Other Local Income	65,000	124,753	96,647	124,753
8699	Advanced Placement Testing	337,785	337,785	412,460	433,433
8699	ASB Bookkeeper	29,168	10,004	0	10,004
8699	Donations/Field Trips	0	1,233,307	3,612,563	3,581,964
8699	E-Rate Income	200,000	200,000	74,534	200,000
8699	Outdoor Education	265,677	265,677	247,376	265,677
8699	PreSat Testing	33,000	61,750	33,948	79,121
8699	Safety Funds from JPA	94,564	103,246	88,486	103,246
8699	MATES One-Time Rev Limit Pay-Back	0	71,925	71,925	71,925
8699	Connect-Ed	0	15,600	18,603	18,603
	TOTAL LOCAL FUNDS	2,768,907	4,220,174	6,460,836	6,848,126
INCOMING TRANSFERS					
8710	Out-of-District Tuition	40,000	40,000	109,940	109,940
8782	Other Transfer, County Break Through	180,000	180,000	174,182	180,000
8919	Interfund Tsf-Child Care	200,000	0	0	0
8919	Interfund Tsf-Surplus Property	1,000,000	0	0	0
8919	Interfund Tsf-Workers Compensation	200,000	0	0	0
8979	Other Finance, Capital Lease Textbooks	0	1,361,139	1,361,139	1,361,139
8980	Contributions to Restricted Programs:				
	Special Education-Basic IDEA	(6,006,924)	(5,245,761)	(4,471,393)	(5,157,236)
	Special Education- Paraprofessionals	(1,544,400)	(1,403,311)	(1,363,488)	(1,363,488)
	Special Education Preschool Program	(727,614)	(772,934)	(709,010)	(764,874)
	Routine Restricted Maintenance	(4,157,023)	(4,147,580)	(4,117,303)	(4,147,117)
	Pupil Transportation - Regular	(500,432)	(499,051)	(408,517)	(494,523)
	Pupil Transportation - Special Ed	(559,109)	(559,258)	(542,328)	(543,750)
	TOTAL INCOMING TRANSFERS	(11,875,502)	(11,046,756)	(9,966,778)	(10,819,909)
8000	TOTAL INCOME	103,975,394	116,414,213	118,848,797	118,778,574

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 GENERAL FUND
 SUMMARY OF EXPENSE
 UNRESTRICTED FUNDS
 JUNE 30, 2013

MAJOR	DESCRIPTION	2012/13 ADOPTED BUDGET	2012/13 2ND INTERIM BUDGET	ACTUAL EXPENSES 06/30/13	2012/13 ANNUAL BUDGET
1100	Teacher Salaries	57,785,353	58,474,541	57,863,666	58,553,879
1100	Certificated Salary Savings	(300,000)	0	0	0
1100	Column	350,000	0	0	0
1100	Additional 4 Certificated Teachers	206,696	0	0	0
1100	Additional 7 Furlough Days (All Inclusive)	(3,500,000)	0	0	0
1200	Counselors, Psychs, Librarians & Nurses	3,603,048	3,542,450	3,479,086	3,542,450
1300	Supt, Ass Supts, Dirctrs, Princps, Coords	6,226,317	6,106,804	6,257,326	6,106,804
1900	Other Certificated Salaries	173,914	176,329	175,540	181,966
	TOTAL CERTIFICATED SALARIES	64,545,328	68,300,124	67,775,618	68,385,099
2100	IA's Occ Ther/Coachs/Class Advrs/Tutors	120,203	224,849	913,570	355,561
2200	M&O Int/Transp/Health Clerks	4,971,734	4,934,468	4,914,288	4,957,777
2300	Class Directors & Supv Salaries	727,502	726,181	696,295	726,181
2400	Secretarial & Clerical Salaries	6,098,581	6,024,209	6,143,247	6,043,104
2400	Secretarial & Clerical Salaries Savings	(20,000)	(20,000)	0	0
2900	Other Class Salaries	1,299,694	1,427,993	2,413,468	1,777,797
	TOTAL CLASSIFIED SALARIES	13,197,714	13,317,700	15,080,868	13,860,420
3100	STRS	5,619,323	5,557,633	5,443,123	5,562,602
3200	PERS	1,318,099	1,308,082	1,326,246	1,318,620
3300	OASDI/Medicare	1,840,610	1,825,416	1,957,536	1,857,076
3400	Health & Welfare	14,295,497	14,318,363	14,224,441	14,325,448
3500	SUI	873,222	865,854	880,503	872,719
3600	Workers' Compensation	1,364,555	1,367,031	1,405,239	1,377,704
3700	Retiree Benefits	405,357	401,627	401,179	401,627
3800	PERS Reduction	28,299	21,300	184,871	22,162
3900	Other Benefits	34,034	26,172	26,172	26,172
	TOTAL BENEFITS	25,778,996	25,691,478	25,849,310	25,764,130
4100	Textbooks	200,000	1,761,139	1,884,136	1,761,139
4200	Other Books	203,330	14,743	56,210	22,289
4300	Materials and Supplies	2,810,655	6,403,902	3,106,961	8,041,558
4400	Non-Capitalized Furn/Equip	380,389	420,351	467,362	573,999
	TOTAL BOOKS AND SUPPLIES	3,594,374	8,600,135	5,514,669	10,398,985
5120	Professional Services-Transportation	570,000	570,000	541,084	570,000
5200	Travel & Conferences	232,760	234,096	325,839	240,281
5300	Dues & Membership	38,825	39,225	47,852	39,595
5400	Insurance	1,166,340	1,166,340	1,160,877	1,166,340
5500	Operation & Housekeeping Services	3,666,100	3,684,616	3,897,123	3,684,616
5600	Rentals, Leases & Repairs	908,374	1,165,336	1,517,769	1,206,211
5700	Interprogram Chrgs (Postage, CopyCtr)	(351,412)	(377,575)	(449,027)	(389,075)
5800	Prof/Consult Serv & Oper Expenses	1,535,657	1,738,627	2,250,531	1,897,968
5900	Communications	783,010	753,270	661,767	754,081
	TOTAL CONTRACTED SERVICES AND OTHER OPERATING EXPENSES	8,549,654	8,973,935	9,953,815	9,170,017

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF EXPENSE
UNRESTRICTED FUNDS
JUNE 30, 2013

MAJOR	DESCRIPTION	2012/13 ADOPTED BUDGET	2012/13 2ND INTERIM BUDGET	ACTUAL EXPENSES 06/30/13	2012/13 ANNUAL BUDGET
6400	Equipment	60,000	30,000	(112,500)	30,000
6500	Equipment Replacement	0	0	0	0
	TOTAL CAPITAL OUTLAY	<u>60,000</u>	<u>30,000</u>	<u>(112,500)</u>	<u>30,000</u>
7100	Excess Costs-Special Education	10,000	10,000	0	10,000
7200	Other Transfers Out MATES	0	89,152	67,113	89,152
7300	Direct & Indirect Support -Adult Ed	(112,407)	(102,337)	(102,337)	(102,337)
	Direct & Indirect Support-Child Care	(212,452)	(222,360)	(222,360)	(222,360)
	Direct & Indirect Support-Restricted Prgms	(216,461)	(198,571)	(216,398)	(201,081)
7600	Interfund Transfers				
	Health and Welfare Fund	0	175,746	175,746	175,746
	Adult Education POWER Program	5,000	11,300	11,300	11,300
	Child Nutri Mandatory to Alleviate Deficit	0	0	328,099	328,099
	TOTAL OTHER OUTGO	<u>(526,320)</u>	<u>(237,070)</u>	<u>41,163</u>	<u>88,519</u>
	TOTAL 1000-7000	<u><u>115,199,746</u></u>	<u><u>124,676,302</u></u>	<u><u>124,102,943</u></u>	<u><u>127,697,170</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 GENERAL FUND
 RESTRICTED FUNDS
 2012-13 YEAR-END FINANCIAL STATEMENT
 JUNE 30, 2013

NET BEGINNING BALANCE JULY 1, 2012	604,038
Reserve for Program Carryovers	
Incomes	<u>36,621,523</u>
Total Income and Beginning Balance	37,225,561
Expenditures	<u>36,602,486</u>
ENDING BALANCE - JUNE 30, 2013	<u><u>623,073</u></u>

BREAKDOWN OF NET ENDING BALANCE

Reserve for Program Carryover	<u>623,073</u>
ENDING BALANCE - JUNE 30, 2013	<u><u>623,073</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF INCOME
RESTRICTED FUNDS
JUNE 30, 2013

MAJOR	DESCRIPTION	2012/13 ADOPTED BUDGET	2012/13 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/13	2012/13 ANNUAL BUDGET
REVENUE LIMIT SOURCES					
8091	Transfer from General Fund	2,439,673	2,439,673	2,853,954	2,853,954
	TOTAL REVENUE LIMIT SOURCES:	2,439,673	2,439,673	2,853,954	2,853,954
FEDERAL					
8181	Special Ed PL94-142	3,438,863	3,438,863	3,428,647	3,428,647
8182	Special Ed Preschool	284,819	221,213	229,273	229,273
8182	Special Education Low Incidence	0	0	3,197	0
8290	IASA Title I	1,428,233	1,844,528	1,542,848	1,844,528
8290	Title 1 Corrective Action	0	200,000	98,913	200,000
8290	Title IIA	429,211	805,885	524,753	805,885
8290	Title III Part A (LEP)	252,866	219,835	178,728	219,835
8290	Immigration Education Program	22,135	44,665	24,527	44,665
8290	Vocational Education	92,078	101,144	90,758	90,758
	TOTAL FEDERAL REVENUE	5,948,205	6,876,133	6,121,644	6,863,591
STATE					
8311	Economic Impact Aid	1,264,961	1,264,787	1,271,947	1,271,947
8311	Special Ed Infant	184,983	184,983	184,983	184,983
8311	Special Ed Transportation	595,891	595,891	611,400	611,400
8311	Transportation	173,989	173,989	178,517	178,517
8311	Special Ed Mental Health Prevention	0	103,460	103,460	103,460
8560	Lottery	522,449	659,023	549,186	549,186
8560	Lottery Prior Year	0	173,000	178,583	178,583
8590	After School Education-Conejo	112,050	112,050	112,050	112,050
8590	After School Education-Glenwood	112,050	112,050	112,050	112,050
8590	County SELPA Mental Health ISES	154,766	550,000	459,057	550,000
8590	Special Ed Student Workability	121,166	121,166	121,166	121,166
8590	California Partnership	0	191,990	190,178	255,392
8590	Non Public Sch Mental Health SELPA Reimburse	0	210,000	370,123	210,000
8590	SELPA Low Incidence	0	2,745	2,745	2,745
8590	Tobacco Use Prevention	0	137,393	137,393	137,393
	TOTAL STATE REVENUE	3,242,305	4,592,527	4,582,838	4,578,872
LOCAL					
8677	Special Education Infant Discretionary	0	0	6,633	6,633
8699	Other Local Income	0	182,419	237,363	275,475
8699	Los Cerritos Sports Facility Endowment	0	15,000	40,000	40,000
8699	TOHS Track Renovation	0	20,362	0	20,362
8699	Conejo Sch Foundation Teacher on Assignment	0	25,000	16,874	25,000
8699	Lang Ranch Wrangler Program	0	24,263	16,535	29,553
8699	City Of Thousand Oaks Recycle Grant	0	49,200	30,929	49,200
8699	California American Landscape Grant	0	100,000	91,017	100,000
8699	Community Enhancement	0	9,700	4,382	14,700
8699	Conejo School's Foundation	0	13,459	8,386	13,459
8699	Conejo School's Found-Anonymous Donation	0	121,758	89,113	121,758
8699	Foreign Student Tuition	0	31,950	0	31,950
8699	Kenrose Kitchen Donation	0	6,090	3,345	6,090
8699	Neighborhood City Pay	460,728	475,728	442,487	476,722
8699	Neighborhood City State	487,507	487,808	508,979	508,979

GENERAL FUND
SUMMARY OF INCOME
RESTRICTED FUNDS
JUNE 30, 2013

MAJOR	DESCRIPTION	2012/13 ADOPTED BUDGET	2012/13 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/13	2012/13 ANNUAL BUDGET
8699	Neighborhood for Learning-Fees	120,947	221,957	103,987	225,724
8699	Neighborhood for Learning	569,480	569,480	604,243	604,243
8699	Sage Grant	0	18,076	44,728	58,076
8699	Saturday Enrichment	0	19,932	62	19,932
8699	Staff Supplemental - Madrona	0	12,975	1,559	14,933
8699	Technology Programs	0	8,565	7,606	9,408
8699	Troop Realty Grants	0	11,111	5,535	11,111
8699	University Preschool Program	40,000	73,726	2,126	63,033
8699	Way to Grow	0	4,433	1,231	4,475
8699	Micro Soft Settlement	0	104,579	103,356	103,356
	TOTAL LOCAL FUNDS	1,678,662	2,607,571	2,370,476	2,834,172
INCOMING TRANSFERS					
8792	SELPA Transfer Spec Ed Master Plan	8,273,334	8,381,624	8,328,989	8,328,989
8792	Program Specialists	196,700	196,700	191,547	191,547
8792	SELPA Transfer Spec Ed Master Plan Prior Yr	0	13,691	13,691	13,691
8792	SELPA One-Time Out of Home Care Rebate	0	544,050	544,050	544,050
8792	SELPA One-Time Funding SESR	0	0	2,294	6,860
8980	Contributions from General Fund				
	Special Education-Basic IDEA	6,006,924	5,245,761	4,471,393	5,157,236
	Special Education -Paraprofessionals	1,544,400	1,403,311	1,363,488	1,363,488
	Special Education -Preschool Program	727,614	772,934	709,010	764,874
	Routine Restricted Maintenance	4,157,023	4,147,580	4,117,303	4,147,117
	Pupil Transportation - Regular	500,432	499,051	408,517	494,523
	Pupil Transportation - Special Education	559,109	559,258	542,328	543,750
	TOTAL INCOMING TRANSFERS	21,965,536	21,763,960	20,692,610	21,556,125
8000	TOTAL INCOME	<u>35,274,381</u>	<u>38,279,864</u>	<u>36,621,523</u>	<u>38,686,714</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF EXPENSE
RESTRICTED FUNDS
JUNE 30, 2013

MAJOR	DESCRIPTION	2012/13 ADOPTED BUDGET	2012/13 2ND INTERIM BUDGET	ACTUAL EXPENSES 06/30/13	2012/13 ANNUAL BUDGET
1100	Teacher Salaries	10,318,549	10,388,423	10,718,694	10,395,662
1200	Counselors, Psychs, Librarians & Nurses	947,290	1,064,932	1,038,709	1,064,932
1300	Supt, Ass Supts, Dirctrs, Princps, Coords	265,915	259,739	263,409	259,739
1900	Other Certificated Salaries	358,646	358,392	359,877	358,392
	TOTAL CERTIFICATED SALARIES	11,890,400	12,071,486	12,380,689	12,078,725
2100	IA's Occ Ther/Coachs/Class Advts/Tutors	4,980,805	4,967,365	4,801,111	4,857,795
2200	M&O Int/Transp/Health Clerks	2,415,321	2,420,617	2,362,923	2,420,822
2300	Class Directors & Supv Salaries	474,454	440,426	582,546	534,355
2400	Secretarial & Clerical Salaries	434,693	390,703	444,147	416,956
2900	Other Class Salaries	61,233	334,153	796,085	334,153
	TOTAL CLASSIFIED SALARIES	8,366,506	8,553,264	8,986,812	8,564,081
3100	STRS	953,483	978,824	973,068	979,849
3200	PERS	718,837	724,134	741,834	726,164
3300	OASDI/Medicare	751,817	748,874	777,356	750,506
3400	Health & Welfare	3,814,319	3,752,515	3,731,430	3,746,006
3500	SUI	222,736	220,598	226,856	220,687
3600	Workers' Compensation	342,895	340,955	363,050	341,587
3700	Retiree Benefits	33,226	42,878	42,134	42,878
3800	PERS Reduction	100,955	100,193	103,717	100,420
3900	Other Benefits	5,420	5,820	5,608	5,820
	TOTAL BENEFITS	6,943,688	6,914,791	6,965,053	6,913,917
4100	Textbooks	522,449	928,952	130,452	824,698
4200	Other Books	6,000	20,587	50,349	34,017
4300	Materials and Supplies	2,256,212	4,393,963	1,143,033	4,596,220
4400	Non-Capitalized Furn/Equip	25,729	42,429	187,085	43,450
	TOTAL BOOKS AND SUPPLIES	2,810,390	5,385,931	1,510,919	5,498,385
5120	Professional Services-Transportation	1,630,000	1,630,000	1,690,457	1,630,000
5200	Travel & Conferences	69,719	105,537	204,262	108,962
5300	Dues & Membership	0	0	2,368	155
5500	Operation & Housekeeping Services	1,500	1,500	19,962	19,962
5600	Rentals, Leases & Repairs	126,940	236,793	231,535	244,566
5700	Interprogram Chrgs (Postage, CopyCtr)	8,040	19,591	70,345	38,893
5800	Prof/Consult Serv & Oper Expenses	1,876,237	2,441,786	2,421,631	2,445,516
5900	Communications	3,500	3,650	9,817	8,575
	TOTAL CONTRACTED SERVICES AND OTHER OPERATING EXPENSES	3,715,936	4,438,857	4,650,377	4,496,629

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 GENERAL FUND
 SUMMARY OF EXPENSE
 RESTRICTED FUNDS
 JUNE 30, 2013

MAJOR	DESCRIPTION	2012/13 ADOPTED BUDGET	2012/13 2ND INTERIM BUDGET	ACTUAL EXPENSES 06/30/13	2012/13 ANNUAL BUDGET
6100	Site Improvement	0	0	0	0
6400	Equipment	0	0	0	0
	TOTAL CAPITAL OUTLAY	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
7100	Excess Costs	1,331,000	1,321,000	1,192,015	1,231,565
7300	Direct & Indirect Support-General Fund	216,461	198,571	216,398	201,081
7400	Other Debt Services Textbooks	0	0	700,223	0
	TOTAL OTHER OUTGO	<u>1,547,461</u>	<u>1,519,571</u>	<u>2,108,636</u>	<u>1,432,646</u>
	TOTAL 1000-7000	<u>35,274,381</u>	<u>38,883,900</u>	<u>36,602,486</u>	<u>38,984,383</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2012-13 YEAR-END FINANCIAL STATEMENT
JUNE 30, 2013

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	20,048.49	
MATES Conversion Charter School	327.50	
2012-13 Revenue Limit Before Adjustments		138,274,728
2012-13 Revenue Limit Deficit (22.272% / .77728)		107,478,181
2012-13 Non-Deficited Adjustments:		
Unemployment Insurance	1,156,746	
PERS Reduction	(183,249)	
County ADA Transfer \$4,981.37 x 35.76	(178,134)	
2012-13 Total Revenue Limit		108,273,544
Less Local Taxes:		
Homeowners Subventions	780,591	
Other Taxes	15	
Secured Taxes	76,972,729	
Unsecured Taxes	2,364,199	
Prior Year's Taxes	232,964	
Supplemental Taxes	675,761	
Royalties and Bonuses	94	
Charter School Property Tax-In Lieu	(2,638,901)	
RDA Property Taxes	4,443,620	
Education Revenue Augmentation Fund (ERAF) Transfer	<u>(5,157,087)</u>	<u>(77,673,985)</u>
2012-13 MATES Conversion Charter		
General Purpose Block Grant Offset \$6,049/ADA (Recertified Amount \$6,015.29 X 327.50)		(1,970,008)
2012-13 GENERAL FUND STATE AID REVENUE LIMIT		28,629,551
2012-13 Summer School		
Summer School Core Programs	293,158	
Remedial Programs	327,042	
Pupil Promotion Retention	106,807	
	<u>727,007</u>	
2012-13 TOTAL REVENUE LIMIT AND HOURLY PROGRAMS		<u>29,356,558</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2012-13 YEAR-END FINANCIAL STATEMENT
LOTTERY BUDGET
JUNE 30, 2013

2012-13 LOTTERY ACCOUNT SUMMARY

2012-13 Actual Income		
(\$145.25 per ADA X 21,967.44 ADA including A/E mandated) *		3,190,771
2012-13 Actual Expenditures:		
Classified Staff Development	5,616 @	
Certificated Staff Development	20,000	
Curriculum Development	39,411	
Textbooks (Excludes Prior Year)	<u>549,186</u>	
Total Actual 2012-13 Expenditures		<u>(614,213)</u>
2012-13 Lottery Balance applied to General Fund Balance		<u><u>2,576,558</u></u>

*ADA adjustment for elimination of excused absences

@ Reduced 20% per Board approved District discretionary budget reductions

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2012-13 2ND INTERIM FINANCIAL STATEMENT
JUNE 30, 2013

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
2012-13 YEAR-END FINANCIAL STATEMENT
JUNE 30, 2013

GENERAL FUND MAJOR UTILITY ACCOUNT

Object Code	Title	2012/13 Adopted Budget	2012/13 2nd Interim Budget	Actual Expenses 06/31/13	2012/13 Annual Budget
5510	Gas	450,000	250,000	171,519	251,256
5520	Electricity	2,816,500	2,794,800	2,079,380	2,806,379
5530	Water	712,700	912,700	1,216,265	918,327
5910	Telephone	717,300	698,150	621,423	702,916
5560	Trash Disposal	310,900	310,900	260,426	311,116
5570	Sanitation	177,500	217,500	196,220	217,500
	Total	5,184,900	5,184,050	4,545,233	5,207,494

GENERAL FUND INSURANCE

Coverage	2011/12 Contribution	Annual 2012/13 Contribution
Liability (COP)	868,358	860,299
Booster	3,186	5,522
Property/Fire/DIC/B&M	303,612	294,114
Total	1,175,156	1,159,935

CONEJO VALLEY UNIFIED SCHOOL DISTRICT

FISCAL YEAR 2012-13 PROGRAM CARRYOVERS
 RESERVE ENDING FUND BALANCE
 JUNE 30, 2013

PROGRAM	PROGRAM NUMBER	RESOURCE NUMBER	AMOUNT
ADVANCE PLACEMENT TESTING	#0AP0-000	0000	79,340
COMPUTER REPLACEMENT PROGRAM	#0CRP-000	0000	32,154
GATE	#0810-000	0000	8,787
BTSA/PAR	#0PAR-000	0000	23,361
DISTINGUISHED SCHOOL AWARD CENTURY	#0DSA-245	0000	1,531
PERSONNEL COMMISSION	#0960-000	0000	20,110
PARK OAKS OUTREACH PROGRAM	#0RCH-000	0000	25,238
SCHOOL ENHANCEMENT PROGRAM	#0070-SITE	0000	27,458
INSTRUCTION INTERVENTION PROGRAM	#003R-000	0000	55,677
HIGH SCHOOL CAREERS	#001Y-SITE	0107	1,012
GLENWOOD AFTERSCHOOL ED AND SAFETY	#0ASE-080	0114	7,504
CONEJO AFTERSCHOOL ED AND SAFETY	#0ASE-050	0114	12,360
ELEMENTARY STUDENT SUPPORT	#0622-SITE	0000	90,760
TEACHER BONUSES	#0BON-000	0000	395,124
ALL DISTRICT BAND FESTIVAL	#0BND-000	0000	6,000
EXCESS ATHLETIC, CO-CURRICULAR TRANSPORT (EST)	#001B-SITE	0000	30,000
TECHNOLOGY SERVICES	#0450-000	0000	122,725
SUBSTITUTE SAVINGS	#1102-000	0000	196,338
SCHOOL SITE CATEGORICAL BLOCK GRANT	#0CBG-SITE	0000	257,605
SCHOOL SAFETY & VIOLENCE	#0SAF-SITE	0000	63,654
MATH READING STAFF DEVELOPMENT	#0MRD-000	0000	11,815
INSTRUCTIONAL MAT'L, LIB & ED TECH GRANT	#0MLT-SITE	0000	2,766
GYM FLOOR CARE	#057G-SITE	0002	105,152
SPECIAL EDUCATION INSTRUCTIONAL SUPPLIES	#0010-SITE	6500	58,897
SPECIAL EDUCATION COMPUTER PURCHASES	#0130-000	6500	18,000
SPECIAL EDUCATION TEACHER BONUSES	#0BON-000	6500	70,578
ECONOMIC IMPACT AID (EIA)	#0860-SITE	7090	475,596
TOTAL			<u>2,199,542</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2012-13 FINANCIAL STATEMENT
JUNE 30, 2013

ENROLLMENT AND STAFFING

	1st Month Enrollment	Teachers On Norm	Teachers Off Norm	Special Funding	Other	TOTAL
Elementary						
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
Middle						
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
High School						
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
TOTAL	20,615	759.60	11.40	17.90	128.00	916.90

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2012-13 FINANCIAL STATEMENT
JUNE 30, 2013

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	121.40
	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	4.60
	Subtotal	<u>51.90</u>
	Total	<u><u>968.00</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2012-13 FINANCIAL STATEMENT
JUNE 30, 2013

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 FINANCIAL STATEMENT
JUNE 30, 2013

EXHIBIT F
Page 4 of 7

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		
2211	Behavioral Health Technician		2.00	
2401	Account Clerk		1.41	1.69
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	2.50		1.50
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	280.90	60.89	63.00

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2012-13 FINANCIAL STATEMENT
JUNE 30, 2013

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	0.47		
2205	Sprinkler Repair Worker	3.00		
2209	Stock Clerk/Delivery Driver	2.00		
2209	Warehouse Leadworker	1.00		
	Subtotal	127.07	0.21	6.59
	Food Service Personnel			43.50
	Total	407.97	61.10	113.09

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2012-13 FINANCIAL STATEMENT
JUNE 30, 2013

ENROLLMENT AND STAFFING

<u>Classified Management/Supervisor Positions</u>		<u>General Fund</u>		<u>Other Funds</u>
<u>Object Code</u>	<u>Title</u>	<u>Regular</u>	<u>Special Project</u>	
2301	Asst Superintendent, Business	0.80		0.20
2302	Director of Classified Personnel	1.00		
2302	Director of Maintenance and Operation	1.00		
2302	Director of Planning and Construction	1.00		
2302	Director of Fiscal Services	1.00		
2302	Director of Technology Services	1.00		
2302	Director of Child Nutrition			1.00
2302	Director 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	407.97	61.10	113.09
	Classified Management/Supervisory	14.80	1.00	7.20
		<u>1,445.77</u>	<u>68.90</u>	<u>122.49</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2012-13 FINANCIAL STATEMENT
JUNE 30, 2013

ENROLLMENT AND STAFFING

Positions Funded by Special Projects or Other Funds

Object Code	Title	Special Project	Other Funds
Certificated/ Management Positions			
1202	Counselors - MAA/BTM	3.00	
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	6.80	2.20
Classified Positions			
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	1.69
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	59.29	113.84
Classified Management/Supervisor			
2301	Asst Superintendent, Business		0.20
2302	Director of Child Nutrition		1.00
2302	Director, NFL/NFF	1.00	
2303	Risk Manager		1.00
2303	Child Care Supervisors		2.00
2303	Asst Director, Child Nutrition		1.00
2303	Child Nutrition Production Manager		2.00
	Subtotal	1.00	7.20
	Total Positions	67.09	123.24

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 GENERAL FUND
 FLEXIBILITY PROGRAM TRANSFERS TO RELIEVE THE REVENUE LIMIT DEFICIT
 JUNE 30, 2013

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	57,923	0	57,923
Continuation High School Grant	102,668	102,668	0
Deferred Maintenance	812,727	0	812,727
GATE	159,472	45,000	114,472
High School Exit Exam	94,473	94,473	0
Instructional Materials Realignment Fund	1,168,825	0	1,168,825
Math/Reading Staff Development	148,305	148,305	0
Oral Health Assessment	9,845	9,845	0
School Improvement Plan	1,201,848	828,157	373,691
School Safety Fund	293,958	293,958	0
Student Identification	32,016	32,016	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	400,000	84,781
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	11,491,513	7,325,727	4,165,786

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 JUNE 30, 2013

ADULT EDUCATION FUND

NET BEGINNING BALANCE JULY 1, 2012		415,587
Income		<u>4,462,795</u>
Total Income and Net Beginning Balance		4,878,382
Expenditures		<u>(4,116,388)</u>
NET ENDING BALANCE - JUNE 30, 2013		<u><u>761,994</u></u> *

**** \$250,000 Reserved for Modular Additions, Flooring Renovations and New Parking Lot**

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2012		196,259
Add: Cash Receipts July 1, 2012 through June 30, 2013		
Accounts Receivable	109,543	
Due From Other Funds	31,963	
Income	<u>4,462,795</u>	<u>4,604,301</u>
TOTAL CASH AVAILABLE		4,800,560
Deduct: Expenditures July 1, 2012 through June 30, 2013		
Accounts Payable	98,672	
Due to Other Funds	(134)	
Expenditures	<u>4,116,388</u>	<u>(4,214,926)</u>
CASH IN COUNTY TREASURY - JUNE 30, 2013		<u><u>585,634</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT
JUNE 30, 2013

ADULT EDUCATION FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2012/13 ADOPTED BUDGET	2012/13 2ND INTERIM BUDGET	ACTUAL REVENUE 6/30/13	2012/13 ANNUAL BUDGET
8200	Federal Revenue	278,606	234,279	234,279	234,279
8590	Other State Revenue	1,345,864	1,548,434	1,549,750	1,549,750
8660	Interest	2,000	2,000	2,281	2,281
8671	Fees and Contracts	2,281,000	2,280,000	2,603,032	2,603,032
8699	Fees and Books	76,640	77,640	62,153	62,153
8919	Other Transfer - General Fund	5,000	11,300	11,300	11,300
		<u>3,989,110</u>	<u>4,153,653</u>	<u>4,462,795</u>	<u>4,462,795</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2012/13 ADOPTED BUDGET	2012/13 2ND INTERIM BUDGET	ACTUAL EXPENSE 6/30/13	2012/13 ANNUAL BUDGET
1000	Certificated Salaries	1,322,774	1,299,773	1,322,894	1,322,894
2000	Classified Salaries	812,607	809,921	833,011	833,011
3000	Employee Benefits	375,932	373,294	374,589	374,589
4000	Books and Supplies	516,818	621,816	549,035	549,035
5000	Contracted Services	601,886	749,219	535,658	535,658
5750	Direct Support to General Fund	258,442	278,054	274,012	274,012
6000	Capital Outlay	127,000	174,401	124,852	124,852
7300	Indirect Support to Gen Fund	112,407	102,337	102,337	102,337
		<u>4,127,866</u>	<u>4,408,815</u>	<u>4,116,388</u>	<u>4,116,388</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 JUNE 30, 2013

BOND BUILDING FUND

NET BEGINNING BALANCE JULY 1, 2012	1,295,692
Income	<u>4,972</u>
Total Income and Net Beginning Balance	1,300,664
Expenditures	<u>(819,139)</u>
NET ENDING BALANCE - JUNE 30, 2013	<u><u>481,525</u></u>

Reserve for 2013/14	
Salaries/Benefits	193,000
Software	35,000
Project Management	103,525
Facility Master Plan	150,000
	<u>481,525</u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2012	115,584
Add: Cash Receipts July 1, 2012 through June 30, 2013	
Accounts Receivable	1,551
Due from Other Funds	1,250,000
Income	<u>4,972</u>
TOTAL CASH AVAILABLE	<u>1,256,523</u>
Deduct: Expenditures July 1, 2012 through June 30, 2013	
Accounts Payable	16,951
Due to Other Funds	0
Expenditures	<u>819,139</u>
CASH IN COUNTY TREASURY - JUNE 30, 2013	<u><u>536,017</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT
JUNE 30, 2013

BOND BUILDING FUND

STATEMENT OF INCOME

SOURCE OF INCOME	DESCRIPTION	2012/13 ADOPTED BUDGET	2012/13 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/13	2012/13 ANNUAL BUDGET
8660	Interest	8,000	8,000	3,787	3,787
8699	Colina Parking Lot Project Donation	0	1,185	1,185	1,185
TOTALS		<u>8,000</u>	<u>9,185</u>	<u>4,972</u>	<u>4,972</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2012/13 ADOPTED BUDGET	2012/13 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/13	2012/13 ANNUAL BUDGET
2000	Classified Salaries	135,741	138,234	120,006	120,006
3000	Benefits	50,688	51,139	43,987	43,987
4000	Supplies	20,000	46,723	29,953	29,953
5000	Contracted Services	405,968	505,731	603,343	603,343
6200	Building Improvement	0	7,505	2,820	2,820
6400	Capitalized Equipment	66,500	66,500	19,030	19,030
TOTALS		<u>678,897</u>	<u>815,832</u>	<u>819,139</u>	<u>819,139</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT
JUNE 30, 2013

BOND BUILDING FUND

SITE	DESCRIPTION	2012/13 ADOPTED BUDGET	2012/13 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/2013	2012/13 ANNUAL BUDGET
DWS	CLASSIFIED SALARIES	135,741	142,254	120,006	120,006
DWS	BENEFITS	54,708	51,139	47,338	47,338
DWS	PROJECT MANAGEMENT	120,000	120,000	168,189	168,189
DWS	MISC SUPPLIES & SERVICES	20,000	0	3,603	3,603
DWS	DISTRICT WIDE DSA CLOSE OUT/CERTIF	7,495	30,000	4,061	4,061
DWS	DISTRICT WIDE PROJECTS	8,803	28,803	5,598	5,598
DWS	STRIPING	15,000	3,434	0	0
DWS	DISTRICT WIDE TREE REMOVAL	0	15,000	13,800	13,800
DWS	DISTRICT WIDE SAFETY	0	30,000	36,882	36,882
DWS	MASTER PLANNING	0	0	100,000	100,000
ASP	HVAC IN MPR	66,500	66,500	0	0
ASP	ASPHALT PLAYGROUND	13,000	13,500	13,500	13,500
BAN	LUNCH SHELTER	63,800	75,000	75,734	75,734
BAN	ASPHALT K PLAYGROUND	2,000	2,657	2,657	2,657
BAN	WINDOW/GATE MODIFICATION	0	5,000	4,159	4,159
CVHS	LEASE/REPLACE MODULARS	20,000	18,720	18,720	18,720
CYP	STRIPING	0	2,724	2,724	2,724
GLN	LEASED MODULARS	12,650	12,000	12,000	12,000
GLN	ASPHALT HB COURT CFSC	0	846	846	846
GLN	ASPHALT BB COURT CFSC	0	1,985	1,985	1,985
LAD	ASPHALT	0	8,319	8,319	8,319
LAD	WALL R/R	0	0	6,875	6,875
LANG	STRIPING	0	2,370	2,370	2,370
LANG	DOOR LOCKS	0	7,200	309	309
LCR	ROOF MAIN BUILDING	12,000	5,673	5,673	5,673
LCR	STRIPING	0	1,713	1,713	1,713
LCR	HVAC EMCS REPLACEMENT	0	20,000	9,000	9,000
LCR	IRRIGATION BOOSTER PUMP REPLACE	0	9,756	9,756	9,756
LCR	DOOR LOCKS	7,200	0	0	0
LCR	TRACK IMPROVEMENT	0	25,000	29,714	29,714
MDWS	STRIPING	0	1,085	1,085	1,085
MDWS	ASPHALT PARKING LOT FRONT CFSC	0	6,666	6,666	6,666
POAKS	ASPHALT	0	1,499	1,499	1,499
POAKS	BRIDGES RELOCATION TO PARK OAKS	0	523	523	523
SYC	STRIPING	0	1,535	1,535	1,535
SYC	BUILDING	0	9,500	9,500	9,500
TRIUNFO	TREE REMOVAL/ASPHALT REPAIR	9,200	13,020	11,520	11,520
UNV	SIGN, STORE FRONT DOOR	7,500	7,500	6,085	6,085
WAL	SPECIAL ED CHANGING ROOM CONVERSION	0	350	350	350
WAV	ASPHALT FRONT PARKING LOT	60,000	47,536	47,536	47,536
WAV	POST SECONDARY SPECIAL ED	22,300	0	0	0
WSTLKE	ASPHALT	0	2,048	2,048	2,048
WSTLKE	STRIPING	0	640	640	640
WHS	WHS POOL SITE IMPROVEMENT	0	0	261	261
WHS	5 MODULAR LEASED CLASSROOMS	21,000	22,523	22,546	22,546
WHS	ASPHALT	0	1,814	1,814	1,814
GRAND TOTAL		678,897	815,832	819,139	819,139

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 JUNE 30, 2013

BOND REDEMPTION FUND

NET BEGINNING BALANCE JULY 1, 2012	8,588,539
Income	<u>8,650,366</u>
Total Income and Net Beginning Balance	17,238,905
Expenditures	<u>(7,848,053)</u>
NET ENDING BALANCE - JUNE 30, 2013	<u><u>9,390,852</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2012	8,574,808
Add: Cash Receipts July 1, 2012 through June 30, 2013	
Accounts Receivable	722
Income	<u>8,650,366</u>
	<u>8,651,088</u>
TOTAL CASH AVAILABLE	17,225,896
Deduct: Expenditures July 1, 2012 through June 30, 2013	
Expenditures	<u>7,848,053</u>
	<u>(7,848,053)</u>
CASH IN COUNTY TREASURY - JUNE 30, 2013	<u><u>9,377,843</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 JUNE 30, 2013

BOND REDEMPTION FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2012/13 ADOPTED BUDGET	2012/13 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/13	2012/13 ANNUAL BUDGET
8571	Homeowner Exemption	68,123	66,361	66,534	56,554
8572	Other Taxes	0	0	2	0
8611	Secured Roll Voted Indebt	7,754,709	7,711,034	8,297,756	8,081,474
8612	Unsecured Roll Voted Indebt	171,241	166,937	174,630	174,630
8613	P/Y Tax Voted Indebt	0	0	9,535	9,535
8614	Supplemental Voted Indebt	0	0	72,793	57,193
8660	Interest	45,000	32,000	27,208	18,000
8699	Other Local Revenue	0	0	1,908	0
TOTALS		<u>8,039,073</u>	<u>7,976,332</u>	<u>8,650,366</u>	<u>8,397,386</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2012/13 ADOPTED BUDGET	2012/13 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/13	2012/13 ANNUAL BUDGET
7433	Bond Redemption	4,877,792	4,877,792	4,877,792	4,877,792
7434	Bond Interest	3,295,144	3,295,144	2,970,261	3,295,144
TOTALS		<u>8,172,936</u>	<u>8,172,936</u>	<u>7,848,053</u>	<u>8,172,936</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT
JUNE 30, 2013

CHILD CARE FUND

NET BEGINNING BALANCE - JULY 1, 2012		285,267
Income		<u>4,039,021</u>
Total Income and Net Beginning Balance		4,324,288
Expenditures		<u>(3,898,714)</u>
NET ENDING BALANCE - JUNE 30, 2013		<u><u>425,574</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2012		159,343
Add: Cash Receipts July 1, 2012 through June 30, 2013		
Accounts Receivable	(229,446)	
Due from Other Funds	496,909	
Prepaid Expenses	0	
Income	<u>4,039,021</u>	<u>4,306,484</u>
TOTAL CASH AVAILABLE		4,465,827
Deduct: Expenditures July 1, 2012 through June 30, 2013		
Accounts Payable	42,111	
Due To Other Funds	127,321	
Deferred Income	(11,734)	
Expenditures	<u>3,898,714</u>	<u>(4,056,412)</u>
CASH IN COUNTY TREASURY - JUNE 30, 2013		<u><u>409,415</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT
JUNE 30, 2013

CHILD CARE FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2012/13 ADOPTED BUDGET	2012/13 2ND INTERIM BUDGET	ACTUAL REVENUE 6/30/13	2012/13 ANNUAL BUDGET
8660	Interest	6,000	3,500	1,817	1,817
8673	Child Care Fees	4,041,794	3,636,825	3,915,925	3,915,925
8699	Reg Fees/Other Income	137,450	192,950	121,279	121,279
TOTALS		<u>4,185,244</u>	<u>3,833,275</u>	<u>4,039,021</u>	<u>4,039,021</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2012/13 ADOPTED BUDGET	2012/13 2ND INTERIM BUDGET	ACTUAL EXPENSE 6/30/13	2012/13 ANNUAL BUDGET
1000	Certificated Salaries	166,881	166,923	168,930	168,930
2000	Classified Salaries	2,107,233	2,026,348	2,009,854	2,009,854
3000	Employee Benefits	879,397	900,015	877,631	877,631
4000	Books and Supplies	236,686	236,106	212,380	212,380
4400	Equipment not Capitalized	53,509	50,904	4,825	4,825
5000	Contracted Services	189,820	125,000	192,804	192,804
5750	Interfund Facility Use	84,930	79,930	86,303	86,303
5900	Communications	14,000	14,000	11,127	11,127
6200	Building Improvements	60,000	112,500	112,500	112,500
7300	Direct & Indirect Costs	212,452	222,360	222,360	222,360
7619	Transfer to General Fund	200,000	0	0	0
TOTALS		<u>4,204,908</u>	<u>3,934,086</u>	<u>3,898,714</u>	<u>3,898,714</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 JUNE 30, 2013

CHILD NUTRITION FUND

NET BEGINNING BALANCE JULY 1, 2012		83,010
Stores	83,010	
Contingency	0	
	83,010	
Operating Income	4,177,535	
Mandatory G/F Transfer to Alleviate Operating Deficit*	328,099	4,505,634
Total Income and Net Beginning Balance		4,588,644
Expenditures		(4,529,919)
NET ENDING BALANCE - JUNE 30, 2013		58,725

BREAKDOWN OF NET ENDING BALANCE

Stores		58,725
Contingency		0
NET ENDING BALANCE - JUNE 30, 2013		58,725

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
CHILD NUTRITION FUND
STATEMENT OF CASH BALANCE
JUNE 30, 2013

CASH IN COUNTY TREASURY - JULY 1, 2012		36,392
Cash Collection Awaiting Deposit		81
Add: Cash Receipts July 1, 2012 through June 30, 2013		
Petty Cash	570	
Accounts Receivable	(78,613)	
Subsidy Awaiting Deposit	1,827	
Due from Other Funds	(328,340)	
Stores	24,285	
Income	<u>4,505,634</u>	<u>4,125,363</u>
TOTAL CASH AVAILABLE		4,161,836
Deduct: Expenditures July 1, 2012 through June 30, 2013		
Accounts Payable	(6,210)	
Due to Other Funds	(362,732)	
Expenditures	<u>4,529,919</u>	<u>(4,160,977)</u>
CASH IN COUNTY TREASURY - JUNE 30, 2013		<u><u>859</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 JUNE 30, 2013

CHILD NUTRITION FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2012/13 ADOPTED BUDGET	2012/13 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/13	2012/13 ANNUAL BUDGET
8220	Federal Revenue	2,114,500	1,995,145	2,061,729	2,061,729
8225	Federal Snack Revenue	15,000	15,000	24,094	24,094
8500	State Revenue	160,000	175,000	170,122	170,122
8634	Cash Sales	2,600,000	2,056,898	2,036,491	1,891,272
8634	Deferred Pre-Paid Ticket Sales	0	(100,000)	(145,219)	0
8660	Interest	1,000	1,000	926	926
8699	Local	15,000	15,000	29,392	29,392
8919	Mandatory Transfer from G/F	0	0	328,099	328,099
TOTALS		<u>4,905,500</u>	<u>4,158,043</u>	<u>4,505,634</u>	<u>4,505,634</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2012/13 ADOPTED EXPENSE	2012/13 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/13	2012/13 ANNUAL BUDGET
2000	Classified Salaries	1,904,751	1,954,168	1,921,684	1,921,684
3000	Employee Benefits	540,020	564,159	578,709	578,709
4000	Supplies	130,000	180,242	160,949	160,949
4400	Equipment not Capitalized	30,000	30,000	26,026	26,026
4700	Food	1,940,000	1,519,841	1,665,298	1,665,298
5000	Contracted Services	170,000	170,000	173,751	173,751
5900	Communications	10,000	6,000	3,502	3,502
TOTALS		<u>4,724,771</u>	<u>4,424,410</u>	<u>4,529,919</u>	<u>4,529,919</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 JUNE 30, 2013

DEVELOPER DONATION FUND #2

NET BEGINNING BALANCE JULY 1, 2012	99,106
Income	<u>869,467</u>
TOTAL INCOME and NET BEGINNING BALANCE	968,573
Expenditures	<u>(706,472)</u>
NET ENDING BALANCE - JUNE 30, 2013	<u><u>262,101</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2012	91,959
Add: Cash Receipts July 1, 2012 through June 30, 2013	
Accounts Receivable	(6,780)
Due from Other Funds	357,000
Income	<u>869,467</u>
TOTAL CASH AVAILABLE	<u>1,219,687</u>
Deduct: Expenditures July 1, 2012 through June 30, 2013	
Accounts Payable	(6,661)
Due to Other Funds	350,000
Expenditures	<u>706,472</u>
CASH IN COUNTY TREASURY - JUNE 30, 2013	<u><u>(1,049,811)</u></u>
	<u><u>261,835</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT
JUNE 30, 2013

DEVELOPER DONATION FUND #2

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2012/13 ADOPTED BUDGET	2012/13 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/2013	2012/13 ANNUAL BUDGET
8660	Interest	2,000	1,100	1,141	1,141
8681	Developer Donation Fees	<u>682,626</u>	<u>682,626</u>	<u>868,326</u>	<u>861,666</u>
TOTALS		<u>684,626</u>	<u>683,726</u>	<u>869,467</u>	<u>862,807</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2012/13 ADOPTED BUDGET	2012/13 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/2013	2012/13 ANNUAL BUDGET
2000	Classified Salaries	0	15,101	14,894	14,894
3000	Employee Benefits	0	6,609	6,454	6,454
7439	Other Debt Service Pymts	<u>685,124</u>	<u>685,124</u>	<u>685,124</u>	<u>685,124</u>
TOTALS		<u>685,124</u>	<u>706,834</u>	<u>706,472</u>	<u>706,472</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT
JUNE 30, 2013

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>
Income		<u>22,365,865</u>
Total Income and Net Beginning Balance		20,187,848
Expenditures		<u>(23,485,369)</u>
NET ENDING BALANCE - JUNE 30, 2013		<u><u>(3,297,521) *</u></u>
Reserve for Claims*	(2,046,389)	
Net Balance - June 30, 2013	<u>(3,297,521)</u>	
Net Ending Balance Including Reserve	<u><u>(5,343,910)</u></u>	
Reserve 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 June 30, 2013		
Accounts Receivable	92,032	
Due From Other Funds	1,810,811	
Income	<u>22,365,865</u>	<u>24,268,708</u>
TOTAL CASH AVAILABLE		24,652,228
Deduct: Expenditures July 1, 2012 through June 30, 2013		
Accounts Payable	194,048	
Due to Other Funds	(1,600,011)	
Expenditures	<u>23,485,369</u>	<u>(22,079,406)</u>
CASH IN COUNTY TREASURY - JUNE 30, 2013		<u><u>2,572,822</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT
JUNE 30, 2013

HEALTH & WELFARE FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2012/13 ADOPTED BUDGET	2012/13 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/13	2012/13 ANNUAL BUDGET
8660	Interest	12,000	9,500	5,803	9,500
8674	Contracted Services from Other Funds	20,186,192	20,386,955	20,125,210	20,386,955
8699	Other Revenue	2,142,840	2,039,744	2,059,106	2,039,744
8919	Other Transfer In - Gen Fd	0	175,746	175,746	175,746
TOTALS		<u>22,341,032</u>	<u>22,611,945</u>	<u>22,365,865</u>	<u>22,611,945</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2012/13 ADOPTED BUDGET	2012/13 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/13	2012/13 ANNUAL BUDGET
2000	Classified Salaries	135,258	133,226	131,611	133,226
3000	Employee Benefits	57,643	55,962	55,133	55,962
4000	Supplies	1,000	17,275	14,853	17,275
5000	Other Services	112,500	119,915	98,537	119,915
5815	Paid Fees	11,374,557	11,358,557	10,869,869	11,358,557
5880	Paid Claims	11,000,000	12,000,000	12,315,366	12,000,000
5900	Communications	100	100	0	100
SUBTOTAL		22,681,058	23,685,035	23,485,369	23,685,035
Reserve for Claims		<u>(2,376,583)</u>	<u>(3,251,107)</u>	0	<u>(3,297,521)</u>
TOTALS		<u>20,304,475</u>	<u>20,433,928</u>	<u>23,485,369</u>	<u>20,387,514</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT
JUNE 30, 2013

PRIVATE PURPOSE TRUST FUND

NET BEGINNING BALANCE JULY 1, 2012		547
Income		<u>6,829</u>
Total Income and Net Beginning Balance		7,376
Expenditures		<u>(6,575)</u>
NET ENDING BALANCE - JUNE 30, 2013		<u><u>801</u></u> *

*\$336 Reserved for TOHS Courtney Maltz Fund

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2012		47,960
Add: Cash Receipts July 1, 2012 through June 30, 2013		
Accounts Receivable	(2)	
Income	<u>6,829</u>	<u>6,827</u>
TOTAL CASH AVAILABLE		54,787
Deduct: Expenditures July 1, 2012 through June 30, 2013		
Accounts Payable	(25)	
Deferred Revenue	(5,429)	
Expenditures	<u>6,575</u>	<u>(1,121)</u>
CASH IN COUNTY TREASURY - JUNE 30, 2013		<u><u>53,666</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 JUNE 30, 2013

PRIVATE PURPOSE TRUST FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2012/13 ADOPTED BUDGET	2012/13 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/13	2012/13 ANNUAL BUDGET
8660	Interest	50	200	254	254
8699	Other Income	0	53,059	6,575	59,481
TOTALS		<u>50</u>	<u>53,259</u>	<u>6,829</u>	<u>59,735</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2012/13 ADOPTED BUDGET	2012/13 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/13	2012/13 ANNUAL BUDGET
7299	Other Transfers Out	0	53,395	6,575	6,575
TOTALS		<u>0</u>	<u>53,395</u>	<u>6,575</u>	<u>6,575</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 JUNE 30, 2013

SURPLUS PROPERTY FUND

NET BEGINNING BALANCE JULY 1, 2012		1,498
Income		<u>1,024,605</u>
Total Income and Net Beginning Balance		1,026,103
Expenditures		<u>(98,188)</u>
NET ENDING BALANCE - JUNE 30, 2013		<u><u>927,915</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2012		130,493
Add: Cash Receipts July 1, 2012 through June 30, 2013		
Accounts Receivable	(1,461)	
Due from Other Funds	41,367	
Income	<u>1,024,605</u>	<u>1,064,511</u>
TOTAL CASH AVAILABLE		1,195,004
Deduct: Expenditures July 1, 2012 through June 30, 2013		
Accounts Payable	(19,089)	
Due to Other Funds	170,000	
Expenditures	<u>98,188</u>	<u>(249,099)</u>
CASH IN COUNTY TREASURY - JUNE 30, 2013		<u><u>945,905</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 JUNE 30, 2013

SURPLUS PROPERTY FUND

STATEMENT OF INCOME

SOURCE OF INCOME	DESCRIPTION	2012/13 ADOPTED BUDGET	2012/13 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/2013	2012/13 ANNUAL BUDGET
8660	Interest	3,000	4,200	3,805	3,805
8953	Sale of Land	1,000,000	1,020,800	1,020,800	1,020,800
TOTALS		<u>1,003,000</u>	<u>1,025,000</u>	<u>1,024,605</u>	<u>1,024,605</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2012/13 ADOPTED BUDGET	2012/13 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/2013	2012/13 ANNUAL BUDGET
5000	Contracted Services	0	100,100	98,188	98,188
7619	Interfund Tsf Gen Fund	1,000,000	0	0	0
TOTALS		<u>1,000,000</u>	<u>100,100</u>	<u>98,188</u>	<u>98,188</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 JUNE 30, 2013

TOPASS FUND

NET BEGINNING BALANCE JULY 1, 2012		340,596
Income		<u>7,032,579</u>
Total Income and Net Beginning Balance		7,373,175
Expenditures		<u>(950,329)</u>
NET ENDING BALANCE - JUNE 30, 2013		<u><u>6,422,846</u></u> *
*Reserved for NPHS Stadium \$432,000 *Reserved for TOHS Stadium \$382,000 *Reserved for WLHS Stadium \$432,000		

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2012		261,668
Add: Cash Receipts July 1, 2012 through June 30, 2013		
Accounts Receivable	(10,087)	
Due from Other Funds	58,596	
Income	<u>7,032,579</u>	<u>7,081,088</u>
TOTAL CASH AVAILABLE		7,342,756
Deduct: Expenditures July 1, 2012 through June 30, 2013		
Accounts Payable	(143,948)	
Due to Other Funds	402,001	
Expenditures	<u>950,329</u>	<u>(1,208,382)</u>
CASH IN COUNTY TREASURY - JUNE 30, 2013		<u><u>6,134,374</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT
JUNE 30, 2013

TOPASS FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2012/13 ADOPTED BUDGET	2012/13 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/2013	2012/13 ANNUAL BUDGET
8625	Passthrough Payments	935,738	857,221	1,314,249	857,221
8660	Interest - Fund	4,000	16,000	16,771	16,000
8660	Interest - TOPASS	4,000	0	0	0
8699	NP #5 Passthrough City	0	534,759	534,759	534,759
8699	TO #2 Passthrough City	0	5,166,800	5,166,800	5,166,800
TOTALS		<u>943,738</u>	<u>6,574,780</u>	<u>7,032,579</u>	<u>6,574,780</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2012/13 ADOPTED BUDGET	2012/13 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/2013	2012/13 ANNUAL BUDGET
2000	Classified Salaries	34,976	19,475	20,426	19,475
3000	Employee Benefits	14,938	8,329	8,264	8,329
4000	Materials/Supplies	104,313	201,337	261,948	201,337
5000	Contracted Services	536,347	794,219	561,042	794,219
6400	Capitalized Equipment	0	305,666	98,649	305,666
TOTALS		<u>690,574</u>	<u>1,329,026</u>	<u>950,329</u>	<u>1,329,026</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT
JUNE 30, 2013

TOPASS FUND

SITE	DESCRIPTION	2012/13 ADOPTED BUDGET	2012/13 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/2013	2012/13 ANNUAL BUDGET
	Admin Salaries	34,976	19,475	19,474	19,475
	Admin Benefits	14,938	8,329	8,164	8,329
	TOTAL ADMINISTRATION	49,914	27,804	27,638	27,804

TOPASS AREA #5 (NEWBURY PARK)

NPHS	Annual Contrib to Track & Field Fund 2012/13	48,000	0	0	0
GRDS	Approved Sites Ground Supplies	15,000	15,000	0	15,000
MAINT	Approved Sites Maintenance Supplies	15,000	15,000	0	15,000
CYP	Asphalt Front Parking Lot	5,500	0	0	0
MAD	HVAC	15,000	20,000	17,567	20,000
EAR	Striping	0	1,066	1,066	1,066
NPH	Modular Buildings (2)	6,000	6,000	6,000	6,000
NPH	Flooring Replacement	0	0	10,025	0
NPH	Asphalt Parking Lot Maintenance	2,500	2,150	2,150	2,150
NPH	Pool Deck Replacement	4,313	0	0	0
NPH	Floor R/R & Asbestos Abatement	0	6,602	(873)	6,602
NPH	Technology Wiring	0	101,675	101,475	101,675
NPH	Boiler R/R	0	0	15,634	0
RED	Striping	0	1,995	1,995	1,995
RED	Site Evaluation for Future Wireless Project	0	15,000	78,929	15,000
SEQ	Asphalt BB Court	10,900	11,257	11,257	11,257
SEQ	Science Furniture	0	12,222	12,222	12,222
SEQ	Science Lab Improvements	0	7,664	7,664	7,664
SEQ	Flooring Replacement	0	4,267	4,267	4,267
SEQ	Lighting	0	3,996	4,344	3,996
SEQ	Site Evaluation for Future Wireless Project	0	15,000	70,674	15,000
WAL	Wireless Configuration	0	13,060	13,060	13,060
WAL	Striping	0	851	851	851
	TOTAL AREA #5	122,213	252,805	358,307	252,805

TOPASS AREA #2 (THOUSAND OAKS)

CVHS	Study, Design, Bid & Mobilization	184,599	184,599	11,293	184,599
TOHS	Annual Contrib to Track & Field Fund 2012/13	48,000	0	0	0
WHS	Annual Contrib to Track & Field Fund 2012/13	48,000	0	0	0
GRDS	Approved Sites Ground Supplies	35,000	35,000	0	35,000
MAINT	Approved Sites Maintenance Supplies	35,000	35,000	0	35,000
DWS	Asphalt Striping	15,000	6,935	0	6,935
ACA	Striping	0	1,715	1,715	1,715
CON	Asphalt Basketball Courts	12,000	12,000	12,000	12,000
CON	Wireless Project	0	0	2,045	0
CON	Striping	0	1,130	1,130	1,130
COL	Water Main Repair	7,000	56,648	56,648	56,648
COL	Asphalt BB Court Crack Fill, Seal Coat	0	10,585	10,585	10,585
COL	Trash Enclosure & Drainage Improvements	0	22,708	22,708	22,708
COL	Site Evaluation for Future Wireless Project	0	15,000	75,677	15,000
CVH	Interior Improvements	42,688	42,688	21,831	42,688
CVH	Striping	0	575	575	575
CVH	Main Electrical Switch Replacement	0	5,307	5,307	5,307
CVH	Feasibility Study	0	25,000	1,780	25,000
GLN	Asphalt HB Court	500	0	0	0
GLN	Asphalt BB Court	1,500	0	0	0
MDW	Asphalt Parking Lot Front	4,500	0	0	0
TOH	Fire Alarm Panel/Retrofit	30,000	30,000	6,972	30,000
TOH	Gutter Replacement	2,500	0	0	0
TOH	Technology Wiring	0	103,513	103,502	103,513
TOH	Turf R/R	0	50,000	20,282	50,000
TOH	Gym Roof Replacement	0	0	588	0

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 JUNE 30, 2013

TOPASS FUND

SITE	DESCRIPTION	2012/13 ADOPTED BUDGET	2012/13 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/2013	2012/13 ANNUAL BUDGET
WHS	Asphalt Service Road	2,160	0	0	0
WHS	WHS Technology Wiring	0	65,571	65,571	65,571
WHS	Leap Classroom Reconfiguration	0	29,908	51,298	29,908
WHS	Generator Replacement	50,000	44,652	43,274	44,652
WHS	Bridge Repair	0	15,000	14,652	15,000
WHS	Portable Purchase	0	250,000	30,068	250,000
WHS	Student Walkway Repair	0	4,150	4,150	4,150
WHL	Striping	0	733	733	733
	TOTAL AREA #2	<u>518,447</u>	<u>1,048,417</u>	<u>564,384</u>	<u>1,048,417</u>
TOTALS		<u>690,574</u>	<u>1,329,026</u>	<u>950,329</u>	<u>1,329,026</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 JUNE 30, 2013

WORKER COMPENSATION FUND

BEGINNING BALANCE - JULY 1, 2012		(1,560,240)
Reserve for Claims		5,656,397
NET BEGINNING BALANCE - JULY 1, 2012		4,096,157
 Income		 1,736,592
Total Income and Net Beginning Balance		5,832,749
 Expenditures		 (1,749,526)
NET ENDING BALANCE - JUNE 30, 2013		4,083,223 *
*Reserve for Claims	(5,656,397)	
Net Balance - June 30, 2013	4,083,223	
Net Ending Balance Including Reserve	(1,573,174)	

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2012		102,386
Add: Cash Receipts July 1, 2012 through June 30, 2013		
Accounts Receivable	248	
Due From Other Funds	1,153,528	
Income	1,736,592	2,890,368
TOTAL CASH AVAILABLE		2,992,754
 Deduct: Expenditures July 1, 2012 through June 30, 2013		
Accounts Payable	(2,080)	
Due to Other Funds	(164,577)	
Expenditures	1,749,526	(1,582,869)
CASH IN COUNTY TREASURY - JUNE 30, 2013		1,409,885

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT
JUNE 30, 2013

WORKER COMPENSATION FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2012/13 ADOPTED BUDGET	2012/13 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/13	2012/13 ANNUAL BUDGET
8660	Interest	12,000	7,000	5,234	7,000
8674	Contracted Svcs from Gen Fund & Oth Funds	1,820,043	1,813,001	1,731,241	1,813,001
8699	Other Local Income	9,000	9,000	117	9,000
TOTALS		<u>1,841,043</u>	<u>1,829,001</u>	<u>1,736,592</u>	<u>1,829,001</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2012/13 ADOPTED BUDGET	2012/13 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/13	2012/13 ANNUAL BUDGET
2000	Classified Salaries	72,310	71,632	71,094	71,632
3000	Employee Benefits	37,497	37,083	36,437	37,083
4000	Supplies	1,000	600	459	600
5200	Mileage/Conf/Dues	4,570	4,270	4,020	4,270
5450	Insurance	160,000	154,000	153,412	154,000
5600	Rents/Leases/Repairs	300	300	0	300
5750	Direct Costs	0	0	610	0
5800	Other Services	40,000	45,000	40,825	45,000
5815	Fees	215,000	215,000	194,298	215,000
5880	Paid Claims	1,300,000	1,280,000	1,248,365	1,280,000
5920	Communications	0	200	6	200
7619	Interfund Transfer	200,000	0	0	0
SUBTOTAL		<u>2,030,677</u>	<u>1,808,085</u>	<u>1,749,526</u>	<u>1,808,085</u>
Reserve for Claims		<u>3,604,881</u>	<u>4,117,073</u>	<u>0</u>	<u>4,083,223</u>
TOTALS		<u>5,635,558</u>	<u>5,925,158</u>	<u>1,749,526</u>	<u>5,891,308</u>