

# CONEJO VALLEY UNIFIED SCHOOL DISTRICT



## 2011-2012 FIRST INTERIM FINANCIAL STATEMENTS

PRESENTED TO THE BOARD OF EDUCATION  
AT THE BOARD MEETING OF DECEMBER 13, 2011

# 2011-12 First Interim Financial Statement

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CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
 GENERAL FUND  
 FINANCIAL STATEMENT  
 OCTOBER 31, 2011

NET BEGINNING BALANCE JULY 1, 2011		22,288,991
Stores	234,033	
Revolving Cash	43,300	
Reserve for Program Carryovers	2,572,808	
2005/06 Audit Reserve	150,000	
School Carryovers	624,852	
AB3632 Special Education Unfunded Mental Health Reserve	450,000	
Reserve 2010-11 Base Revenue Limit Restoration	5,400,000	
3% Reserve for Contingency	4,776,357	
Reserve for 2011/12 Budget	<u>8,037,641</u>	
Incomes		<u>155,571,582</u>
Total Income and Beginning Balance		177,860,573
Expenditures		<u>164,170,962</u>
ENDING BALANCE - JUNE 30, 2012		<u><u>13,689,611</u></u>

BREAKDOWN OF NET ENDING BALANCE

Stores		234,033
Revolving Cash		43,300
Reserve for Program Carryovers		280,063
AB3632 Special Education Unfunded Mental Health Reserve		450,000
3% Reserve for Contingency		4,925,129
Reserve for 2011-12 Budget		<u>7,757,086</u>
ENDING BALANCE - JUNE 30, 2012		<u><u>13,689,611</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
STATEMENT OF CASH BALANCE

OCTOBER 31, 2011

CASH IN COUNTY TREASURY - JULY 1, 2011		413,526
Add: Cash Receipts July 1, 2011 to June 30, 2012		
Accounts Receivable	20,743,314	
Due from Other Funds	(2,552,857)	
Income	12,010,530	
Stores	625,045	
Prepaid Expenditures	<u>113,300</u>	<u>30,939,332</u>
 TOTAL CASH AVAILABLE		 31,352,858
 Deduct: Expenditures July 1, 2011 through June 30, 2012		
Accounts Payable	1,454,833	
Expenditures	40,088,141	
Due to Other Funds	601,414	
Deferred Revenue	2,040,810	
Good Faith Tran Loan	<u>(29,630,000)</u>	<u>14,555,198</u>
 CASH IN COUNTY TREASURY - OCTOBER 31, 2011		 <u><u>16,797,661</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
SUMMARY OF INCOME  
OCTOBER 31, 2011

MAJOR	DESCRIPTION	2010/11 ACTUAL REVENUE	2011/12 ADOPTED BUDGET	ACTUAL REVENUE 10/31/11	2011/12 PROJECTED BUDGET
<b>REVENUE LIMIT SOURCES</b>					
8011	State Aid Revenue Limit	35,300,731	32,812,737	3,616,202	33,550,749
8096	Charter School	(62,705)	0	0	0
8019	State Aid Revenue Limit - Prior Year	793,892	0	0	(47,838)
8021	Tax Relief Subventions	15,568	757,373	0	754,197
8029	Other Subventions	74,484,190	15,553	0	12,455
8041	Secured Roll Taxes	2,627,769	75,818,180	0	74,474,491
8042	Unsecured Roll Taxes	361,269	2,627,769	0	2,661,453
8043	Prior Years' Taxes	634,288	353,047	178,109	289,015
8044	Supplemental Taxes	(6,129,736)	433,456	121,635	475,716
8045	Education Revenue Aug Fund	1,259,802	(2,960,757)	0	(2,331,725)
8046	Redev SERAF	0	0	0	0
8081	Royalties and Bonuses	0	272	247	0
8091	Special Education Transfer	0	0	0	0
8096	Charter School	(1,963,647)	(2,035,621)	(463,347)	(2,134,493)
	<b>TOTAL REVENUE</b>	<b>107,321,421</b>	<b>107,822,009</b>	<b>3,452,846</b>	<b>107,704,020</b>
8092	PERS Reduction Adjustment	311,614	233,108	136,602	236,636
	<b>TOTAL REVENUE LIMIT SOURCES:</b>	<b>107,633,035</b>	<b>108,055,117</b>	<b>3,589,448</b>	<b>107,940,656</b>
<b>FEDERAL</b>					
8181	Special Ed PL94-142	3,493,218	3,406,421	0	3,406,421
8181	Special Ed PL94-142 - Prior Year	0	0	0	2,998
8181	ARRA - IDEA	845,038	0	0	119,478
8181	ARRA - IDEA Private School	33,368	0	0	0
8182	Special Ed Preschool	310,106	310,106	0	310,106
8182	ARRA - Preschool (3319)	4,516	0	0	0
8182	ARRA - Preschool (3324)	233,379	0	0	6,984
8182	Special Ed Low Incident	5,371	0	0	1,481
8182	Special Ed Infant Discretionary	7,882	0	0	0
8290	Drug Free Schools	1,680	0	5,668	5,669
8290	IASA Title V	996,227	0	0	0
8290	IASATitle I	153,519	1,276,151	108,949	1,537,182
8290	ARRA - Title I	413,515	0	51,914	51,916
8290	State Fiscal Stabilization Fund	2,539,935	0	0	0
8290	Education Jobs Fund	1,651,943	0	1,079,802	1,439,763
8290	Title IIA	10,150	429,211	72,822	813,698
8290	Title IID	23,345	0	11,159	3,165
8290	Title IID Competitive	0	0	126,939	226,939
8290	ARRA-Title II	273,061	0	0	7,864
8290	Title III Part A (LEP)	236,048	232,497	23,289	260,372
8290	Title III-Immigration Education Program	66,407	44,500	0	44,500
8290	Carl Perkins - Vocational Education	81,773	68,000	0	79,804
	<b>TOTAL FEDERAL REVENUE</b>	<b>11,380,481</b>	<b>5,766,886</b>	<b>1,480,542</b>	<b>8,318,340</b>
<b>STATE</b>					
8311	Economic Impact Aid	1,169,178	1,169,178	233,836	1,169,178
8311	Special Ed Infant	184,983	184,274	21,864	184,274
8311	Special Ed Transportation	597,721	597,721	166,849	595,891
8311	Transportation	174,523	174,523	48,717	173,989
8311	Special Ed Mental Health Prevention	118,243	97,007	0	97,007
8311	Special Ed Mental Health Prevention-Prior Yr	0	0	0	0

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
SUMMARY OF INCOME  
OCTOBER 31, 2011

MAJOR	DESCRIPTION	2010/11 ACTUAL REVENUE	2011/12 ADOPTED BUDGET	ACTUAL REVENUE 10/31/11	2011/12 PROJECTED BUDGET
8434	Class Size Reduction	5,089,392	4,801,500	1,272,348	5,208,344
8434	Class Size Reduction Prior Year	(163,742)	0	0	0
8550	Mandated Costs	648,293	0	2,671	2,671
8560	Lottery	2,886,763	2,854,145	0	2,858,353
8560	Lottery Prior Year	12,130	0	89,745	89,744
8590	SB666 Class Size	208,270	207,958	0	207,958
8590	SB12 Class Size 9th Grade	613,896	613,896	156,164	613,958
8590	Adult Ed Revenue Limit	2,345,864	2,175,208	335,866	800,000
8590	Advanced Placement	0	0	38,337	41,220
8590	After School Education-Glenwood	112,500	0	73,125	112,500
8590	Special Ed Student Workability	121,166	121,166	0	121,166
8590	Special Ed Low Incident	2,483	0	0	0
8590	Flexibility - Arts and Music Grant	297,429	297,429	56,446	297,083
8590	Flexibility - High School Exit Exam	109,717	86,994	16,522	86,958
8590	Flexibility - BTSA PAR Mentor	258,468	275,316	52,293	275,235
8590	California English Language	30,619	0	2,923	2,922
8590	California Partnership	93,431	0	1,820	240,816
8590	Flexibility - Comm Based English Tutor	57,941	57,940	11,006	57,924
8590	Continuation High School Block Grant	102,720	102,720	33,255	102,668
8590	Flexibility - Deferred Maintenance	817,577	817,577	0	817,577
8590	Flexibility - GATE	159,522	144,044	0	144,044
8590	Gov Performance/API Award	1,730	0	0	0
8590	Hourly RL Supplemental	727,226	726,697	0	727,226
8590	Flexibility - Instructional Materials Fund	1,170,763	1,170,763	320,037	1,170,408
8590	International Baccalaureate	20,820	20,800	3,956	20,820
8590	Math/Reading Staff Development	148,351	0	28,177	148,305
8590	Medi Cal Billing	361,608	321,252	10,946	321,252
8590	Medi Cal Administrative	198,091	257,878	73,310	422,459
8590	Oral Health Assessment	9,848	10,488	1,870	9,845
8590	Pupil Testing Incentive	58,974	57,528	153,824	211,352
8590	Flexibility - At Risk Counseling	620,876	619,155	117,604	618,966
8590	Regional Occupational Centers	15,900	0	0	0
8590	Flexibility - School Safety Funds	294,046	294,000	29,089	293,958
8590	Global Entrepreneurship Program	178,296	0	57,852	38,807
8590	Flexibility - Staff Development Days	871,904	871,573	165,612	871,641
8590	Flexibility - School Improvement Program	1,202,209	1,202,209	228,350	1,201,848
8590	Student Identification	0	0	21,562	21,563
8590	Flexibility - Targeted Inst'l Improvement Grant	1,259,376	1,259,376	211,204	1,259,001
8590	Tenth Grade Counseling-Block Grant	72,360	72,360	0	72,360
8590	Tobacco Use Prevention	185,491	0	0	267,940
	TOTAL STATE REVENUE	23,446,956	21,662,675	4,037,180	21,979,231
LOCAL					
8631	Sale of Equipment & Supplies	3,975	3,000	0	3,000
8650	Rentals & Leases - Civic Center	498,830	394,950	63,707	414,529
8650	Rentals & Leases - MATES	55,374	71,245	14,249	71,245
8650	Rentals & Leases - BRIDGES	61,015	76,446	25,482	76,446
8650	Rentals & Leases - Sites	243,015	222,624	74,208	222,624
8660	Interest	548,758	600,000	(22,189)	500,000
8677	Interagency Revenues Miscellaneous	250,972	151,476	5,488	155,240
8689	Transportation Fees	82,668	85,000	49,993	85,000

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
SUMMARY OF INCOME  
OCTOBER 31, 2011

MAJOR	DESCRIPTION	2010/11 ACTUAL REVENUE	2011/12 ADOPTED BUDGET	ACTUAL REVENUE 10/31/11	2011/12 PROJECTED BUDGET
8689	Other Fees (Ath, Co-Curr & Band)	385,103	400,000	93,007	471,214
8691	Non-Rev Limit 50% Reduction	0	273	0	0
8699	Other Local Income	462,461	70,000	227,038	507,373
8699	Advanced Placement Testing	364,788	307,744	0	307,744
8699	ASB Bookkeeper	26,082	27,625	0	27,625
8699	Amgen Grants	877	0	697	696
8699	Auto Mall Donations	9,639	0	612	612
8699	Community Enhancement	0	0	9,095	9,095
8699	Conejo School's Foundation	25,062	0	22,647	22,644
8699	Conejo School's Found-Anonymous Donation	90,125	0	109,875	109,875
8699	Donations/Field Trips	3,089,052	0	481,561	718,874
8699	E-Rate Income	306,057	200,000	175	200,000
8699	Foreign Student Tuition	0	0	36,526	36,526
8699	Insurance Dividend	408,334	0	0	0
8699	Kenrose Kitchen Donation	10,433	0	14,630	14,630
8699	Neighborhood City Pay	445,622	480,000	194,509	529,235
8699	Neighborhood City State	630,091	523,502	117,596	523,502
8699	Neighborhood for Learning-Fees	123,000	115,000	186,806	284,869
8699	Neighborhood for Learning	610,800	595,763	0	595,763
8699	Outdoor Education	258,370	240,757	16,307	240,757
8699	PreSat Testing	22,540	33,838	25,725	33,838
8699	Safety Funds from JPA	47,383	94,564	0	104,366
8699	Sage Grant	40,429	0	17,215	17,216
8699	Saturday Enrichment	0	0	19,932	19,932
8699	Stadium Renovation - NPHS	30,416	0	3,088	3,087
8699	Staff Supplemental - Madrona	8,165	0	12,606	23,683
8699	Success Maker	0	0	226	226
8699	Technology Programs	8,862	0	9,976	9,977
8699	TOPASS Redevelopment Funds	657,395	1,211,608	0	2,019,637
8699	Troop Realty Grants	0	0	11,219	11,219
8699	University Preschool	0	50,000	8,954	50,000
8699	Way to Grow	0	0	5,224	5,227
8699	West Ed Grant	0	0	1,020	1,020
	TOTAL LOCAL FUNDS	9,805,693	5,955,415	1,837,204	8,428,546
<b>INCOMING TRANSFERS</b>					
8710	Out-of-District Tuition	49,313	40,000	0	40,000
8792	SELPA Transfer Spec Ed Master Plan	8,546,069	8,661,634	1,066,156	8,661,634
8792	Spec Ed 10 Year Mandate	89,604	0	0	0
8792	Program Specialists	197,436	196,700	0	196,700
8912	Interfund Gen/Special Reserve/TOPASS	4,000	4,000	0	4,000
8919	Interfund Tsf-Deferred Maintenance	0	0	0	2,475
8919	Interfund Tsf-Workers Compensation	800,000	0	0	0
	TOTAL INCOMING TRANSFERS	9,686,422	8,902,334	1,066,156	8,904,809
8000	TOTAL INCOME	<b>161,952,587</b>	<b>150,342,427</b>	<b>12,010,530</b>	<b>155,571,582</b>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
SUMMARY OF EXPENSE  
OCTOBER 31, 2011

MAJOR	DESCRIPTION	2010/11 ACTUAL EXPENSES	2011/12 ADOPTED BUDGET	ACTUAL EXPENSES 10/31/11	2011/12 PROJECTED BUDGET
1100	Teacher Salaries	68,722,751	70,337,817	14,228,603	69,420,028
1100	Certificated Salary Savings	0	(300,000)	0	(300,000)
1100	Column	0	450,000	0	0
1100	Additional 4 Certificated Teachers	0	283,407	0	0
1200	Counselors, Psychs, Librarians & Nurses	4,378,573	4,341,112	1,391,782	4,428,238
1300	Supt, Ass Supts, Dirctrs, Princps, Coords	6,418,458	6,254,674	2,153,121	6,410,229
1900	Other Certificated Salaries	525,106	477,353	163,109	496,581
	<b>TOTAL CERTIFICATED SALARIES</b>	<b>80,044,888</b>	<b>81,844,363</b>	<b>17,936,615</b>	<b>80,455,076</b>
2100	IA's Occ Ther/Coachs/Class Advts/Tutors	5,753,922	5,083,011	1,332,088	5,160,476
2200	M&O Int/Transp/Health Clerks	7,108,191	6,955,673	2,298,324	7,253,750
2200	Maintenance Salary Savings	0	(20,000)	0	(20,000)
2300	Class Directors & Supv Salaries	1,244,977	1,197,068	412,352	1,246,248
2400	Secretarial & Clerical Salaries	6,547,469	6,664,093	1,987,836	6,323,125
2400	Secretarial & Clerical Salaries Savings	0	(20,000)	0	(20,000)
2900	Other Class Salaries	3,042,993	1,287,648	407,613	1,384,760
	<b>TOTAL CLASSIFIED SALARIES</b>	<b>23,697,552</b>	<b>21,147,493</b>	<b>6,438,213</b>	<b>21,328,359</b>
3100	STRS	6,442,300	6,731,294	1,444,787	6,636,441
3200	PERS	1,928,029	1,977,781	597,876	1,925,452
3300	OASDI/Medicare	2,705,112	2,580,721	700,241	2,571,883
3400	Health & Welfare	17,696,116	18,251,481	4,446,741	18,187,150
3500	SUI	738,061	1,633,607	385,690	1,615,809
3600	Workers' Compensation	1,561,737	1,565,307	374,343	1,552,727
3700	Retiree Benefits	407,465	461,012	134,452	534,691
3800	PERS Reduction	232,294	179,167	114,743	167,662
3900	Other Benefits	62,453	70,000	19,745	72,858
	<b>TOTAL BENEFITS</b>	<b>31,773,567</b>	<b>33,450,370</b>	<b>8,218,618</b>	<b>33,264,673</b>
4100	Textbooks	479,533	588,697	728,661	589,944
4200	Other Books	156,703	202,320	24,958	217,830
4300	Materials and Supplies	4,706,381	5,365,868	1,708,331	11,283,810
4400	Non-Capitalized Furn/Equip	913,413	564,123	402,010	985,144
	<b>TOTAL BOOKS AND SUPPLIES</b>	<b>6,256,030</b>	<b>6,721,008</b>	<b>2,863,960</b>	<b>13,076,728</b>
5120	Professional Services-Transportation	2,217,240	2,115,682	0	2,181,860
5200	Travel & Conferences	500,830	307,049	304,885	306,828
5300	Dues & Membership	43,800	39,555	34,465	40,255
5400	Insurance	1,152,759	1,184,145	1,175,627	1,184,817
5500	Operation & Housekeeping Services	3,603,806	3,662,950	1,139,585	3,657,450
5600	Rentals, Leases & Repairs	2,239,935	1,368,971	478,331	1,305,667
5700	Interprogram Chrgs (Postage, CopyCtr)	(384,343)	(74,331)	(76,078)	(316,973)
5800	Prof/Consult Serv & Oper Expenses	4,275,004	3,816,345	761,705	3,850,297
5900	Communications	442,412	507,651	229,525	790,046
	<b>TOTAL CONTRACTED SERVICES AND OTHER OPERATING EXPENSES</b>	<b>14,091,443</b>	<b>12,928,017</b>	<b>4,048,045</b>	<b>13,000,247</b>



CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
SUMMARY OF EXPENSE  
OCTOBER 31, 2011

MAJOR	DESCRIPTION	2010/11 ACTUAL EXPENSES	2011/12 ADOPTED BUDGET	ACTUAL EXPENSES 10/31/11	2011/12 PROJECTED BUDGET
6100	Site Improvement	147,930	0	0	0
6200	Building Improvements	88,334	0	0	0
6400	Equipment	26,972	60,000	28,357	22,000
6500	Equipment Replacement	18,481	0	0	0
	<b>TOTAL CAPITAL OUTLAY</b>	<u>281,717</u>	<u>60,000</u>	<u>28,357</u>	<u>22,000</u>
7100	Excess Costs-Special Education	1,252,268	1,432,509	0	1,432,509
7300	Direct & Indirect Support-Adult Ed	(207,164)	(452,543)	(45,667)	(182,674)
	Direct & Indirect Support-Child Care	(315,209)	(294,077)	0	(318,171)
7600	Interfund Transfers				
	Topass	652,263	1,211,608	600,000	2,019,637
	Health and Welfare Fund	138,686	0	0	72,578
	Adult Education Revenue Limit	1,545,864	1,375,208	0	0
	<b>TOTAL OTHER OUTGO</b>	<u>3,066,708</u>	<u>3,272,705</u>	<u>554,333</u>	<u>3,023,879</u>
	<b>TOTAL 1000-7000</b>	<u><b>159,211,905</b></u>	<u><b>159,423,956</b></u>	<u><b>40,088,141</b></u>	<u><b>164,170,962</b></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
 GENERAL FUND  
 UNRESTRICTED FUNDS  
 FINANCIAL STATEMENT  
 OCTOBER 31, 2011

NET BEGINNING BALANCE JULY 1, 2011	21,646,250
Stores	234,033
Revolving Cash	43,300
Reserve for Program Carryovers	1,930,067
School Carryovers	624,852
2005-06 Audit Reserve	150,000
AB3632 Special Education Unfunded Mental Health Reserve	450,000
3% Reserve for Contingency	4,776,357
Reserve 2010-11 Base Revenue Limit Restoration	5,400,000
Reserve for 2010/11 Budget	<u>8,037,641</u>
Incomes	<u>116,402,485</u>
Total Income and Beginning Balance	138,048,735
Expenditures	<u>124,359,136</u>
ENDING BALANCE - JUNE 30, 2012	<u><u>13,689,599</u></u>

BREAKDOWN OF NET ENDING BALANCE

Stores	234,033
Revolving Cash	43,300
Reserve for Program Carryovers	280,051
AB3632 Special Education Unfunded Mental Health Reserve	450,000
3% Reserve for Contingency	4,925,129
Reserve for 2011-12 Budget	<u>7,757,086</u>
ENDING BALANCE - JUNE 30, 2012	<u><u>13,689,599</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
SUMMARY OF INCOME  
**UNRESTRICTED FUNDS**  
OCTOBER 31, 2011

MAJOR	DESCRIPTION	2010/11 ACTUAL REVENUE	2011/12 ADOPTED BUDGET	ACTUAL REVENUE 10/31/11	2011/12 PROJECTED BUDGET
<b>REVENUE LIMIT SOURCES</b>					
8011	State Aid Revenue Limit	35,300,731	32,812,737	3,616,202	33,550,749
8019	State Aid Revenue Limit - Prior Year	(62,705)	0	0	(47,838)
8021	Tax Relief Subventions	793,892	757,373	0	754,197
8029	Other Subventions	15,568	15,553	0	12,455
8041	Secured Roll Taxes	74,484,190	75,818,180	0	74,474,491
8042	Unsecured Roll Taxes	2,627,769	2,627,769	0	2,661,453
8043	Prior Years' Taxes	361,269	353,047	178,109	289,015
8044	Supplemental Taxes	634,288	433,456	121,635	475,716
8045	Education Revenue Aug Fund	(6,129,736)	(2,960,757)	0	(2,331,725)
8046	Redev SERAF	1,259,802	0	0	0
8081	Royalties and Bonuses	0	272	247	0
8091	Special Education Transfer	(2,951,086)	(2,951,573)	0	(2,871,624)
8096	Charter School	(1,963,647)	(2,035,621)	(463,347)	(2,134,493)
	<b>TOTAL REVENUE</b>	<b>104,370,335</b>	<b>104,870,436</b>	<b>3,452,846</b>	<b>104,832,396</b>
8092	PERS Reduction Adjustment	311,614	233,108	136,602	236,636
	<b>TOTAL REVENUE LIMIT SOURCES:</b>	<b>104,681,949</b>	<b>105,103,544</b>	<b>3,589,448</b>	<b>105,069,032</b>
<b>STATE</b>					
8434	Class Size Reduction	5,089,392	4,801,500	1,272,348	5,208,344
8434	Class Size Reduction Prior Year	(163,742)	0	0	0
8550	Mandated Costs	648,293	0	2,671	2,671
8560	Lottery	2,506,336	2,465,448	0	2,480,939
8560	Lottery Prior Year	(36,692)	0	36,782	36,781
8590	SB666 Class Size	208,270	207,958	0	207,958
8590	SB12 Class Size 9th Grade	613,896	613,896	156,164	613,958
8590	Adult Ed Revenue Limit	2,345,864	2,175,208	335,866	800,000
8590	Advanced Placement	0	0	38,337	41,220
8590	Flexibility - Arts and Music Grant	297,429	297,429	56,446	297,083
8590	Flexibility - At Risk Counseling	620,876	619,155	117,604	618,966
8590	Regional Occupational Centers	15,900	0	0	0
8590	Flexibility - BTSA PAR Mentor	258,468	275,316	52,293	275,235
8590	Continuation High School Block Grant	102,720	102,720	33,255	102,668
8590	International Baccalaureate	20,820	20,800	3,956	20,820
8590	California English Language	30,619	0	2,923	2,922
8590	Flexibility - Comm Based English Tutor	57,941	57,940	11,006	57,924
8590	Flexibility - Deferred Maintenance	817,577	817,577	0	817,577
8590	Flexibility - GATE	159,522	144,044	0	144,044
8590	Flexibility - High School Exit Exam	109,717	86,994	16,522	86,958
8590	Flexibility - Instructional Materials Fund	1,170,763	1,170,763	320,037	1,170,408
8590	Global Entrepreneurship Program	178,296	0	57,852	38,807
8590	Gov Performance/API Award	1,730	0	0	0
8590	Hourly RL Supplemental	727,226	726,697	0	727,226
8590	Math/Reading Staff Development	148,351	0	28,177	148,305
8590	Medi Cal Billing	361,608	321,252	10,946	321,252

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
SUMMARY OF INCOME  
**UNRESTRICTED FUNDS**  
OCTOBER 31, 2011

MAJOR	DESCRIPTION	2010/11 ACTUAL REVENUE	2011/12 ADOPTED BUDGET	ACTUAL REVENUE 10/31/11	2011/12 PROJECTED BUDGET
8590	Medi Cal Administrative	198,091	257,878	73,310	422,459
8590	Oral Health Assessment	9,848	10,488	1,870	9,845
8590	Pupil Testing Incentive	58,974	57,528	153,824	211,352
8590	Flexibility - School Safety Funds	294,046	294,000	29,089	293,958
8590	Flexibility - School Improvement Program	1,202,209	1,202,209	228,350	1,201,848
8590	Flexibility - Staff Development Days	871,904	871,573	165,612	871,641
8590	Student Identification	0	0	21,562	21,563
8590	Flexibility - Targeted Inst'l Improvement G	1,259,376	1,259,376	211,204	1,259,001
8590	Tenth Grade Counseling-Block Grant	72,360	72,360	0	72,360
	<b>TOTAL STATE REVENUE</b>	<b>20,257,988</b>	<b>18,930,109</b>	<b>3,438,006</b>	<b>18,586,093</b>
<b>LOCAL</b>					
8631	Sale of Equipment & Supplies	3,975	3,000	0	3,000
8650	Rentals & Leases - Civic Center	498,830	394,950	63,707	414,529
8650	Rentals & Leases - MATES	55,374	71,245	14,249	71,245
8650	Rentals & Leases - BRIDGES	61,015	76,446	25,482	76,446
8650	Rentals & Leases - Sites	243,015	222,624	74,208	222,624
8660	Interest	548,758	600,000	(22,189)	500,000
8677	Interagency Revenues Miscellaneous	250,972	151,476	5,488	155,240
8689	Transportation Fees	82,668	85,000	49,993	85,000
8689	Other Fees (Ath, Co-Curr & Band)	385,103	400,000	93,007	471,214
8691	Non-Rev Limit 50% Reduction	0	273	0	0
8699	Other Local Income	117,763	70,000	7,368	70,000
8699	Advanced Placement Testing	364,788	307,744	0	307,744
8699	Insurance Dividend	408,334	0	0	0
8699	ASB Bookkeeper	26,082	27,625	0	27,625
8699	Donations/Field Trips	3,089,052	0	481,561	718,874
8699	E-Rate Income	306,057	200,000	175	200,000
8699	Outdoor Education	258,370	240,757	16,307	240,757
8699	PreSat Testing	22,540	33,838	25,725	33,838
8699	Safety Funds from JPA	47,383	94,564	0	104,366
8699	Stadium Renovation	30,416	0	3,088	3,087
8699	TOPASS Redevelopment Funds	657,395	1,211,608	0	2,019,637
	<b>TOTAL LOCAL FUNDS</b>	<b>7,457,890</b>	<b>4,191,150</b>	<b>838,169</b>	<b>5,725,226</b>
<b>INCOMING TRANSFERS</b>					
8710	Out-of-District Tuition	49,313	40,000	0	40,000
8912	Interfund Gen/Special Reserve/TOPASS	4,000	4,000	0	4,000
8919	Interfund Tsf-Deferred Maintenance	0	0	0	2,475
	Interfund Tsf-Workers Compensation	800,000	0	0	0
8980	Contributions to Restricted Programs				
	Special Education-Basic IDEA	(5,377,636)	(6,407,028)	0	(6,881,492)
	Special Education Preschool Program	(512,880)	(638,349)	0	(698,479)
	Routine Restricted Maintenance	(3,968,791)	(4,045,820)	0	(4,221,670)
	Pupil Transportation - Regular	(433,076)	(572,635)	0	(576,682)
	Pupil Transportation - Special Educator	(578,262)	(644,189)	0	(646,018)
	Interest on Programs	(17)	0	0	0
	<b>TOTAL INCOMING TRANSFERS</b>	<b>(10,017,349)</b>	<b>(12,264,021)</b>	<b>0</b>	<b>(12,977,866)</b>
8000	<b>TOTAL INCOME</b>	<b>122,380,478</b>	<b>115,960,782</b>	<b>7,865,623</b>	<b>116,402,485</b>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
SUMMARY OF EXPENSE  
**UNRESTRICTED FUNDS**  
OCTOBER 31, 2011

MAJOR	DESCRIPTION	2010/11 ACTUAL EXPENSES	2011/12 ADOPTED BUDGET	ACTUAL EXPENSES 10/31/11	2011/12 PROJECTED BUDGET
1100	Teacher Salaries	54,937,666	60,380,079	11,932,573	57,973,613
1100	Certificated Salary Savings	0	(300,000)	0	(300,000)
1100	Column	0	450,000	0	0
1100	Additional 4 Certificated Teachers	0	283,407	0	0
1200	Counselors, Psychs, Librarians & Nurses	3,430,907	3,434,951	1,078,148	3,487,322
1300	Supt, Ass Supts, Dirctrs, Princps, Coords	6,086,659	5,974,674	2,038,708	6,198,052
1900	Other Certificated Salaries	173,654	141,546	45,475	142,014
	<b>TOTAL CERTIFICATED SALARIES</b>	<b>64,628,886</b>	<b>70,364,657</b>	<b>15,094,904</b>	<b>67,501,001</b>
2100	IA's Occ Ther/Coachs/Class Advs/Tutors	844,689	128,793	84,011	185,711
2200	M&O Int/Transp/Health Clerks	4,918,580	4,739,670	1,543,973	4,945,064
2200	Maintenance Salary Savings	0	(20,000)	0	(20,000)
2300	Class Directors & Supv Salaries	767,198	698,528	242,333	724,972
2400	Secretarial & Clerical Salaries	6,140,741	6,319,111	1,861,479	6,008,561
2400	Secretarial & Clerical Salaries Savings	0	(20,000)	0	(20,000)
2900	Other Class Salaries	2,133,352	1,228,469	312,734	1,325,341
	<b>TOTAL CLASSIFIED SALARIES</b>	<b>14,804,560</b>	<b>13,074,571</b>	<b>4,044,530</b>	<b>13,149,649</b>
3100	STRS	5,206,614	5,807,653	1,221,879	5,566,820
3200	PERS	1,231,620	1,308,265	391,035	1,258,844
3300	OASDI/Medicare	1,891,213	1,874,510	493,977	1,830,197
3400	Health & Welfare	13,898,467	14,450,020	3,417,352	14,373,194
3500	SUI	565,123	1,319,445	302,903	1,273,152
3600	Workers' Compensation	1,195,161	1,266,244	293,918	1,226,431
3700	Retiree Benefits	358,328	402,664	120,710	476,295
3800	PERS Reduction	82,379	82,904	75,071	43,989
3900	Other Benefits	57,317	64,857	17,894	66,858
	<b>TOTAL BENEFITS</b>	<b>24,486,222</b>	<b>26,576,562</b>	<b>6,334,739</b>	<b>26,115,780</b>
4100	Textbooks	206,520	200,000	580,067	200,000
4200	Other Books	53,196	202,320	9,721	202,489
4300	Materials and Supplies	3,381,145	3,240,833	1,325,271	6,106,810
4400	Non-Capitalized Furn/Equip	582,776	535,923	121,343	634,861
	<b>TOTAL BOOKS AND SUPPLIES</b>	<b>4,223,637</b>	<b>4,179,076</b>	<b>2,036,402</b>	<b>7,144,160</b>
5120	Professional Services-Transportation	497,511	340,000	0	390,650
5200	Travel & Conferences	282,620	229,011	258,324	229,234
5300	Dues & Membership	42,726	39,555	32,775	40,255
5400	Insurance	1,152,759	1,184,145	1,175,627	1,184,817
5500	Operation & Housekeeping Services	3,584,218	3,654,950	1,133,378	3,649,450
5600	Rentals, Leases & Repairs	1,985,942	1,255,519	406,611	1,188,871
5700	Interprogram Chrgs (Postage, CopyCtr)	(451,285)	(78,531)	(80,252)	(321,280)
5800	Prof/Consult Serv & Oper Expenses	2,181,315	1,922,748	253,207	1,814,530
5900	Communications	429,912	495,507	226,708	777,902
	<b>TOTAL CONTRACTED SERVICES AND OTHER OPERATING EXPENSES</b>	<b>9,705,718</b>	<b>9,042,904</b>	<b>3,406,378</b>	<b>8,954,429</b>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
SUMMARY OF EXPENSE  
**UNRESTRICTED FUNDS**  
OCTOBER 31, 2011

MAJOR	DESCRIPTION	2010/11 ACTUAL EXPENSES	2011/12 ADOPTED BUDGET	ACTUAL EXPENSES 10/31/11	2011/12 PROJECTED BUDGET
6100	Site Improvements	138,728	0	0	0
6200	Building Improvements	88,332	0	0	0
6400	Equipment	26,972	60,000	7,384	0
6500	Equipment Replacement	18,481	0	0	0
	<b>TOTAL CAPITAL OUTLAY</b>	<u>272,513</u>	<u>60,000</u>	<u>7,384</u>	<u>0</u>
7100	Excess Costs-Special Education	6,977	10,000	0	10,000
7300	Indirect Support-Adult Ed	(207,164)	(452,543)	(45,667)	(182,674)
	Direct & Indirect Support-Child Care	(315,209)	(294,077)	0	(318,171)
	Direct & Indirect Support-Restricted Prgms	(264,078)	(105,655)	(4,297)	(107,253)
7600	Interfund Transfers				
	Topass	652,263	1,211,608	600,000	2,019,637
	Health and Welfare Fund	138,686	0	0	72,578
	Adult Education Revenue Limit	1,545,864	1,375,208	0	0
	<b>TOTAL OTHER OUTGO</b>	<u>1,557,339</u>	<u>1,744,541</u>	<u>550,036</u>	<u>1,494,117</u>
	<b>TOTAL 1000-7000</b>	<u><u>119,678,875</u></u>	<u><u>125,042,311</u></u>	<u><u>31,474,373</u></u>	<u><u>124,359,136</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
 GENERAL FUND  
 RESTRICTED FUNDS  
 FINANCIAL STATEMENT  
 OCTOBER 31, 2011

NET BEGINNING BALANCE JULY 1, 2011	642,729
Reserve for Program Carryovers	
Incomes	<u>39,169,097</u>
Total Income and Beginning Balance	39,811,826
Expenditures	<u>39,811,826</u>
ENDING BALANCE - JUNE 30, 2012	<u><u>0</u></u>
<hr/>	
BREAKDOWN OF NET ENDING BALANCE	
Reserve for Program Carryover	<u>0</u>
ENDING BALANCE - JUNE 30, 2012	<u><u>0</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
SUMMARY OF INCOME  
**RESTRICTED FUNDS**  
OCTOBER 31, 2011

MAJOR	DESCRIPTION	2010/11 ACTUAL REVENUE	2011/12 ADOPTED BUDGET	ACTUAL REVENUE 10/31/11	2011/12 PROJECTED BUDGET
<b>REVENUE LIMIT SOURCES</b>					
8091	Transfer from General Fund	2,951,086	2,951,573	0	2,871,624
	<b>TOTAL REVENUE LIMIT SOURCES:</b>	<u>2,951,086</u>	<u>2,951,573</u>	<u>0</u>	<u>2,871,624</u>
<b>FEDERAL</b>					
8181	Special Ed PL94-142	3,493,218	3,406,421	0	3,406,421
8181	Special Ed PL94-142 - Prior Year	0	0	0	2,998
8181	ARRA - IDEA	845,038	0	0	119,478
8181	ARRA - IDEA Private School	33,368	0	0	0
8182	Special Ed Infant Dis Grant	310,106	310,106	0	310,106
8182	ARRA - Preschool	4,516	0	0	0
8182	ARRA - Preschool	233,379	0	0	6,984
8182	Special Ed Infant Discretionary	5,371	0	0	1,481
8182	Special Ed Low Incident	7,882	0	0	0
8290	Drug Free Schools	1,680	0	5,668	5,669
8290	IASA Title V	996,227	0	0	0
8290	State Fiscal Stabilization Fund	2,539,935	0	0	0
8290	Education Jobs Fund	1,651,943	0	1,079,802	1,439,763
8290	IASA Title I	153,519	1,276,151	108,949	1,537,182
8290	ARRA - Title I	413,515	0	51,914	51,916
8290	Title IIA	10,150	429,211	72,822	813,698
8290	Title IID	23,345	0	11,159	3,165
8290	Title IID Competative	0	0	126,939	226,940
8290	ARRA-Title II	273,061	0	0	7,864
8290	Title III Part A (LEP)	236,048	232,497	23,289	260,372
8290	Immigration Education Program	66,407	44,500	0	44,500
8290	Vocational Education	81,773	68,000	0	79,804
	<b>TOTAL FEDERAL REVENUE</b>	<u>11,380,481</u>	<u>5,766,886</u>	<u>1,480,543</u>	<u>8,318,341</u>
<b>STATE</b>					
8311	Economic Impact Aid	1,169,178	1,169,178	233,836	1,169,178
8311	Special Ed Infant	184,983	184,274	21,864	184,274
8311	Special Ed Transportation	597,721	597,721	166,849	595,891
8311	Transportation	174,523	174,523	48,717	173,989
8311	Special Ed Mental Health Prevention	118,243	97,007	0	97,007
8560	Lottery	380,427	388,697	0	377,414
8560	Lottery Prior Year	48,822	0	52,963	52,963
8590	After School Education-Glenwood	112,500	0	73,125	112,500
8590	Special Ed Student Workability	121,166	121,166	0	121,166
8590	Special Ed Low Incident	2,483	0	0	0
8590	California Partnership	93,431	0	1,820	240,816
8590	Tobacco Use Prevention	185,491	0	0	267,940
	<b>TOTAL STATE REVENUE</b>	<u>3,188,968</u>	<u>2,732,566</u>	<u>599,173</u>	<u>3,393,138</u>
<b>LOCAL</b>					
8699	Other Local Income	344,698	0	219,670	437,372
8699	Amgen Grants	877	0	697	696
8699	Auto Mall Donations	9,639	0	612	612
8699	Community Enhancement	0	0	9,095	9,095
8699	Conejo School's Foundation	25,062	0	22,647	22,644
8699	Conejo School's Found-Anonymous Donation	90,125	0	109,875	109,875
8699	Foreign Student Tuition	0	0	36,526	36,526



GENERAL FUND  
SUMMARY OF INCOME  
**RESTRICTED FUNDS**  
OCTOBER 31, 2011

MAJOR	DESCRIPTION	2010/11 ACTUAL REVENUE	2011/12 ADOPTED BUDGET	ACTUAL REVENUE 10/31/11	2011/12 PROJECTED BUDGET
8699	Kenrose Kitchen Donation	10,433	0	14,630	14,630
8699	Neighborhood City Pay	445,622	480,000	194,509	529,235
8699	Neighborhood City State	630,091	523,502	117,596	523,502
8699	Neighborhood for Learning-Fees	123,000	115,000	186,806	284,869
8699	Neighborhood for Learning	610,800	595,763	0	595,763
8699	Sage Grant	40,429	0	17,215	17,216
8699	Saturday Enrichment	0	0	19,932	19,932
8699	Success Maker	0	0	226	226
8699	Staff Supplemental - Madrona	8,165	0	12,606	23,683
8699	Technology Programs	8,862	0	9,976	9,977
8699	Troop Realty Grants	0	0	11,219	11,219
8699	University Preschool Program	0	50,000	8,954	50,000
8699	Way to Grow	0	0	5,224	5,227
8699	West Ed Grant	0	0	1,020	1,020
	<b>TOTAL LOCAL FUNDS</b>	<b>2,347,803</b>	<b>1,764,265</b>	<b>999,034</b>	<b>2,703,319</b>
<b>INCOMING TRANSFERS</b>					
8792	SELPA Transfer Spec Ed Master Plan	8,546,069	8,661,634	1,066,156	8,661,634
8792	Spec Ed 10 Year Mandate	89,604	0	0	0
8792	Program Specialists	197,436	196,700	0	196,700
8980	Contributions from General Fund				
	Special Education-Basic IDEA	5,377,636	6,407,028	0	6,881,492
	Contributions to Restricted Programs	512,880	638,349	0	698,479
	Routine Restricted Maintenance	3,968,791	4,045,820	0	4,221,670
	Pupil Transportation - Regular	433,076	572,635	0	576,682
	Pupil Transportation - Special Education	578,262	644,189	0	646,018
	Interest on Programs	17	0	0	0
	<b>TOTAL INCOMING TRANSFERS</b>	<b>19,703,771</b>	<b>21,166,355</b>	<b>1,066,156</b>	<b>21,882,675</b>
8000	<b>TOTAL INCOME</b>	<b>39,572,109</b>	<b>34,381,645</b>	<b>4,144,907</b>	<b>39,169,097</b>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
SUMMARY OF EXPENSE  
**RESTRICTED FUNDS**  
OCTOBER 31, 2011

MAJOR	DESCRIPTION	2010/11 ACTUAL EXPENSES	2011/12 ADOPTED BUDGET	ACTUAL EXPENSES 10/31/11	2011/12 PROJECTED BUDGET
1100	Teacher Salaries	13,785,086	9,957,738	2,296,030	11,446,415
1200	Counselors, Psychs, Librarians & Nurses	947,666	906,161	313,634	940,916
1300	Supt, Ass Supts, Dirctrs, Princps, Coords	331,799	280,000	114,413	212,177
1900	Other Certificated Salaries	351,452	335,807	117,634	354,567
	<b>TOTAL CERTIFICATED SALARIES</b>	<b>15,416,003</b>	<b>11,479,706</b>	<b>2,841,710</b>	<b>12,954,075</b>
2100	IA's Occ Ther/Coachs/Class Advs/Tutors	4,909,233	4,954,218	1,248,077	4,974,765
2200	M&O lmt/Transp/Health Clerks	2,189,611	2,216,003	754,351	2,308,686
2300	Class Directors & Supv Salaries	477,779	498,540	170,019	521,276
2400	Secretarial & Clerical Salaries	406,728	344,982	126,357	314,564
2900	Other Class Salaries	909,641	59,179	94,879	59,419
	<b>TOTAL CLASSIFIED SALARIES</b>	<b>8,892,992</b>	<b>8,072,922</b>	<b>2,393,683</b>	<b>8,178,710</b>
3100	STRS	1,235,686	923,641	222,908	1,069,621
3200	PERS	696,408	669,516	206,841	666,608
3300	OASDI/Medicare	813,899	706,212	206,264	741,686
3400	Health & Welfare	3,797,649	3,801,461	1,029,389	3,813,956
3500	SUI	172,938	314,162	82,787	342,657
3600	Workers' Compensation	366,576	299,062	80,425	326,296
3700	Retiree Benefits	49,138	58,348	13,742	58,396
3800	PERS Reduction	149,915	96,263	39,672	123,673
3900	Other Benefits	5,136	5,143	1,851	6,000
	<b>TOTAL BENEFITS</b>	<b>7,287,345</b>	<b>6,873,808</b>	<b>1,883,879</b>	<b>7,148,893</b>
4100	Textbooks	273,013	388,697	148,594	389,944
4200	Other Books	103,507	0	15,237	15,341
4300	Materials and Supplies	1,325,237	2,125,035	383,060	5,177,000
4400	Non-Capitalized Furn/Equip	330,637	28,200	280,667	350,283
	<b>TOTAL BOOKS AND SUPPLIES</b>	<b>2,032,394</b>	<b>2,541,932</b>	<b>827,559</b>	<b>5,932,568</b>
5120	Professional Services-Transportation	1,719,729	1,775,682	0	1,791,210
5200	Travel & Conferences	218,210	78,038	46,561	77,594
5300	Dues & Membership	1,074	0	1,690	0
5500	Operation & Housekeeping Services	19,589	8,000	6,207	8,000
5600	Rentals, Leases & Repairs	253,993	113,452	71,720	116,796
5700	Interprogram Chrgs (Postage, CopyCtr)	66,941	4,200	4,174	4,307
5800	Prof/Consult Serv & Oper Expenses	2,093,690	1,893,597	508,498	2,035,767
5900	Communications	12,500	12,144	2,817	12,144
	<b>TOTAL CONTRACTED SERVICES AND OTHER OPERATING EXPENSES</b>	<b>4,385,726</b>	<b>3,885,113</b>	<b>641,667</b>	<b>4,045,818</b>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
SUMMARY OF EXPENSE  
**RESTRICTED FUNDS**  
OCTOBER 31, 2011

MAJOR	DESCRIPTION	2010/11 ACTUAL EXPENSES	2011/12 ADOPTED BUDGET	ACTUAL EXPENSES 10/31/11	2011/12 PROJECTED BUDGET
6100	Site Improvement	9,202	0	0	0
6400	Equipment	0	0	20,973	22,000
	TOTAL CAPITAL OUTLAY	<u>9,202</u>	<u>0</u>	<u>20,973</u>	<u>22,000</u>
7100	Excess Costs	1,245,291	1,422,509	0	1,422,509
7300	Direct & Indirect Support-General Fund	264,076	105,655	4,297	107,253
	TOTAL OTHER OUTGO	<u>1,509,367</u>	<u>1,528,164</u>	<u>4,297</u>	<u>1,529,762</u>
	TOTAL 1000-7000	<u><b>39,533,029</b></u>	<u><b>34,381,645</b></u>	<u><b>8,613,767</b></u>	<u><b>39,811,826</b></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
2011-12 1ST INTERIM  
OCTOBER 31, 2011

**REVENUE LIMIT CALCULATION**

2010-11 Base Revenue Limit		6,358.71
2011-12 Inflation Increase (2.24%)		143.00
2011-12 New Add-On Meals for Needy and Beg Teacher Salary		70.18
		<u>6,571.89</u>
2011-12 Revenue Limit ADA:		
Regular ADA P2		20,244.94
MATES Conversion Charter School		317.76
<b>2011-12 Revenue Limit Before Adjustments</b>		<b>135,135,803</b>
<b>2011-12 Revenue Limit Deficit (19.754% / .802460)</b>		<b>108,441,076</b>
2011-12 Non-Deficited Adjustments:		
Unemployment Insurance		1,703,334
PERS Reduction		(236,636)
County ADA Transfer 5,036.62 x 36.02		(181,419)
<b>2011-12 Total Revenue Limit</b>		<b><u>109,726,355</u></b>
Less Local Taxes:		
Homeowners Subventions	754,197	
Other Taxes	12,455	
Secured Taxes	74,474,491	
Unsecured Taxes	2,661,453	
Prior Year's Taxes	289,015	
Supplemental Taxes	475,716	
Royalties and Bonuses	0	
Charter School Property Tax-In Lieu	(2,234,258)	
Education Revenue Augmentation Fund (ERAF) Transfer	<u>(2,331,725)</u>	<u>(74,101,344)</u>
<b>2011-12 MATES Conversion Charter</b>		
General Purpose Block Grant Offset \$6,048.83/ADA (Recertified Amount \$6,048.83 X 317.76 PLUS 29.76 Non-Resident)		(2,074,262)
<b>2011-12 GENERAL FUND NET STATE AID REVENUE LIMIT</b>		<b>33,550,749</b>
2011-12 Summer School		
Summer School Core Programs		293,377
Remedial Programs		327,042
Pupil Promotion Retention		106,807
		<u>727,226</u>
<b>2011-12 TOTAL REVENUE LIMIT AND HOURLY PROGRAMS</b>		<b><u><u>34,277,975</u></u></b>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
2011-12 1ST INTERIM  
LOTTERY BUDGET  
OCTOBER 31, 2011

2011-12 LOTTERY ACCOUNT SUMMARY

2011-12 Estimated Income		
(\$128.75 per ADA X 22,200.80 ADA including A/E mandated) *		2,858,353
2011-12 Estimated Expenditures:		
Classified Staff Development	18,064 @	
Certificated Staff Development	20,000	
Curriculum Development	47,200	
Textbooks (Excludes Prior Year)	<u>377,414</u>	
Total Estimated 2011-12 Expenditures		<u>(462,678)</u>
2011-12 Lottery Balance applied to General Fund Balance		<u><u>2,395,675</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, 2011

EMPLOYEE BENEFITS

Object Code	Account	2011/12 Adopted Budget Rate	2011/12 Revised Budget Rate
3100	State Teachers' Retirement	8.250%	8.250%
3200	Public Employees' Retirement	10.923%	10.923% **
3300	Old Age Survivor's Disability Ins	6.200%	6.200% *
3300	Medicare	1.450%	1.450%
3300	Alt Retirement in Lieu/OASDI	3.750%	3.750%
3500	Unemployment Insurance	1.610%	1.610%
3600	Worker's Compensation Insurance	1.530%	1.530%
3400	Health Benefits Yearly Rate		
	Medical without prescription	9,618	9,618
	Prescription	1,198	1,198
	Dental	1,236	1,236
	Vision	225	225
	Life Insurance	104	104
	Total Certificated	12,381	12,381
	Total Classified	12,381	12,381

\*Maximum 2011 Social Security Salary \$106,800

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

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
FINANCIAL STATEMENT  
OCTOBER 31, 2011

**GENERAL FUND MAJOR UTILITY ACCOUNT**

Object Code	Title	2010/11 Actual Expenses	2011/12 Adopted Budget	Actual Expenses 10/31/11	2011/12 Projected Budget
5510	Gas	232,261	450,000	17,387	350,000
5520	Electricity	2,091,620	2,806,000	614,154	2,806,000
5530	Water	812,423	702,000	362,389	802,000
5910	Telephone	360,440	507,651	201,422	421,413
5560	Trash Disposal	300,820	329,950	65,146	329,450
5570	Sanitation	183,315	175,000	80,904	175,000
	<b>Total</b>	<b>3,980,879</b>	<b>4,970,601</b>	<b>1,341,402</b>	<b>4,883,863</b>

**GENERAL FUND INSURANCE**

Coverage	2010/11 Contribution	Projected 2011/12 Contribution
Liability (COP)	856,327	880,945
Booster	5,993	3,200
Property/Fire/DIC/B&M	290,203	300,000
<b>Total</b>	<b>1,152,523</b>	<b>1,184,145</b>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
OCTOBER 31, 2011  
2011-12 1ST INTERIM FINANCIAL STATEMENT

ANALYSIS OF CHANGE IN THE  
UNRESTRICTED CONTINGENCY ACCOUNT

4,494,078	Estimated Unappropriated Funds Contingency - Adopted Budget
<u>1,463,672</u>	Adjustment to Actual July 1, 2011
<u><u>5,957,750</u></u>	Estimated June 30, 2012 Unappropriated Funds
(114,205)	Revenue Limit Adjustment
102,162	2005-06 Audit Reserve Balance
1,439,763	Education Job Funds Carryover Balance
406,844	Revenue K-3 Class Size Increase
52,272	Lottery Revenue Increase
(100,000)	Reduce Interest Income
(52,299)	English Language Learners New Allocation
18,000	Delete Tax Survey Budget
(5,876)	Incr Transportation Contri for Salary Restoration and Rev Reduction
(60,130)	Incr Preschool Contri for Salary Restoration and Personal Changes
(534,594)	Incr Spec Ed Contri for Salary Restoration and Personnel Changes
(175,850)	Incr Maintenance Contri for Salary Restoration and Personnel Changes
56,751	Reduce District TRANS Loan Expense Budget
15,000	Charter School's Attorney Costs Reduction
(98,043)	One-Time Technology Site Grants
100,508	Certificated Column Savings
284,850	Adopted Budget Additional Teacher Savings (3.10 fte)
546,049	Salary Restoration Balance Plus Retirement Savings
(11,000)	Healthy Kids Assessment Program Increase
91,926	PERS Reduction Adjustment
(20,551)	Miscellaneous
<u>(142,241)</u>	Change in the 3%
<u><u>7,757,086</u></u>	



CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
2011-12 FIRST INTERIM BUDGET  
OCTOBER 31, 2011

ENROLLMENT AND STAFFING

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

ENROLLMENT AND STAFFING

<u>Object</u>	<u>Certificated Positions</u>	<u>Regular</u>
1101	Teacher - On Norm	770.30
1101	Teacher - Off Norm	12.00
	Middle per School	
	.40 Extra Period	
	.80 Extra Period (Syc)	
	.20 Opportunity Project	
	.60 Ratio Project	
	1.00 Ratio Project (Syc)	
	High School per School	
	.20 Academic Decathlon	
	1.0 ROP NPHS	
	.40 ROP TOHS	
	-0- ROP WLHS	
	Conejo Valley High School	
	2.0 Opportunity Project	
	.20 Work Experience	
	1.20 Off Norm	
1101	Special Ed Pre-School	9.60
1101	EIA	2.80
1101	Morgan Hart SB666	4.80
1101	8th/9th Grade Class Size Reduction	8.20
1101	CA Partnership Acad	0.30
1101	CA High School Exit Exam	0.60
1101	Entrepreneurial Program	0.40
1101	BTSA/PAR	3.00
1101	Teacher Special Ed	<u>125.44</u>
	Subtotal	<u>937.44</u>
1201	Librarians	3.00
1202	Counselors - General Fund	25.80
1202	Counselors - Special Projects (MAA)	2.00
1203	Psychologists	15.70
1204	Nurses	<u>4.60</u>
	Subtotal	<u>51.10</u>
	Total	<u><u>988.54</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
2011-12 FIRST INTERIM BUDGET  
OCTOBER 31, 2011

ENROLLMENT AND STAFFING

Object Code	Certificated Management Positions Title	General Fund		Other Funds
		Regular	Special Projects	
1305	Principal	25.00		1.00
1306	Assistant Principal	12.00		
1306	Dean of Students	8.00		
1306	Dean of Attendance	1.50	1.50	
1303	Director, Elementary Education	0.55	0.25	0.20
1303	Director, Secondary Education	1.00		
1303	Director, Curriculum/Education Media	0.60	0.40	
1303	Director, Special Education	0.35	0.65	
1307	Energy Educator	1.00		
1308	Assistant Director, Pupil Services		1.00	
1307	Coordinators	5.00		
1301	Superintendent	1.00		
1302	Assistant Superintendent, Personnel	1.00		
1302	Assistant Superintendent, Instruction	1.00		
1307	Administrator, Child Care			1.00
	Total	<u>58.00</u>	<u>3.80</u>	<u>2.20</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
2011-12 FIRST INTERIM BUDGET  
OCTOBER 31, 2011

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			
2401	Account Clerk		1.41		0.62
2401	Accounting Service Representative	1.00			
2401	Accounting Technician	0.95			0.05
2401	Admin. Assistant/Staff Assistant	5.75	0.25		1.00
2401	ASB/Bookkeeper	3.00			
2401	Benefits Technician				1.00
2401	Child Nutrition Technician				1.00
2401	Clerk	2.75			
2401	Clerk Typist	3.47	0.47		
2401	College & Career Specialists	2.63			
2401	Credentials Technician	1.00			
2401	Curriculum & Assessment Tech	1.00			
2401	Database Administrator	1.00			
2401	Executive Administrative Assistant	1.00			
2401	Graphics Technician	1.00			
2401	High School Office Manager	5.00			1.00
2401	Human Resource Specialist/Tech	2.75			
2401	Intermediate Clerk Typist	15.36	1.81		1.00
2401	Internal Auditor	0.90			0.10
2401	Network Engineer	1.00			
2401	Payroll Clerk	1.00			1.00
2401	Planning Technician	0.70			0.30
2401	Purchasing Expeditor	0.75			0.25
2401	Purchasing Technician	1.00			
2401	School Office Manager	21.00			
2401	Secretary	10.59	1.00		2.00
2401	Senior Account Clerk	2.75			2.25
2401	Senior Accountant	0.44			0.56
2401	Senior Clerk Typist	17.31	1.91		2.00
2401	Senior Payroll Clerk	1.00			
2401	Sign Language Interpreter	1.50			
2401	Site Computer Technician	11.06			
2401	Special Ed Data Technician	1.00			
2401	Systems Analyst	3.00			
2401	Telephone Operator/Receptionist	3.81			
2931	Child Care Leaders				20.13
2932	Child Care Assistants				28.91
	Subtotal	280.68	56.08		63.68

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
2011-12 FIRST INTERIM BUDGET  
OCTOBER 31, 2011

ENROLLMENT AND STAFFING

Object Code	Classified Positions Title	General Fund		Other Funds
		Regular	Special Projects	
2205	A/V Maintenance Technician	2.00		
2208	Custodian	64.60	0.21	3.09
2223	Child Nutrition Delivery			3.50
2207	Grounds Equipment Operator	1.00		
2207	Grounds Sr. Equipment Operator	1.00		
2207	Groundskeeper	18.00		
2206	Heating & Vent. Mechanic	3.00		
2208	Lead Custodian	4.00		
2207	Lead Groundskeeper	2.00		
2205	Locksmith	1.00		
2205	Maintenance Carpenter	1.00		
2205	Maintenance Electrician	2.00		
2205	Maintenance Leadworker	2.00		
2205	Maintenance Painter	2.00		
2205	Maintenance Plumber	1.00		
2205	Maintenance Serv Ld/Dispatcher	1.00		
2205	Maintenance Worker II	11.00		
2206	Mechanic	2.00		
2205	Pest Rodent Control LW	1.00		
2205	Pool Operator	1.00		
2209	Shipping/Receiving Clerk	0.50		
2205	Sprinkler Repair Worker	3.00		
2209	Stock Clerk/Delivery Driver	2.00		
2209	Warehouse Leadworker	1.00		
	Subtotal	127.10	0.21	6.59
	Food Service Personnel			44.65
	Total	407.78	56.29	114.92

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
2011-12 FIRST INTERIM BUDGET  
OCTOBER 31, 2011

ENROLLMENT AND STAFFING

<u>Classified Management/Superv Positions</u>		<u>General Fund</u>		<u>Other Funds</u>
<u>Object Code</u>	<u>Title</u>	<u>Regular</u>	<u>Special Project</u>	
2301	Asst Superintendent, Business	0.80		0.20
2302	Director of Classified Personnel	1.00		
2302	Director of Maintenance and Operation	1.00		
2302	Director of Planning and Facilities	1.00		
2302	Director of Fiscal Services	1.00		
2302	Director of Technology Services	1.00		
2302	Director of Child Nutrition			1.00
2302	Director of Purchasing	1.00		
2302	Director, Way to Grow		0.05	
2303	Risk Manager			1.00
2303	Special Ed Instr Assistant Supervisor	2.00		
2303	Project Manager			1.00
2303	Facility Supervisor, Buildings	1.00		
2303	Facility Supervisor, Grounds	1.00		
2303	Plant Supervisor	3.00		
2303	Child Nutrition Supervisor			3.00
2303	Child Nutrition Production Supervisor			1.00
2303	Child Care Supervisor			2.00
2303	Fiscal Services Supervisor	1.00		
		<u>14.80</u>	<u>0.05</u>	<u>9.20</u>
<u>POSITION SUMMARY</u>				
	Certificated	986.54	2.00	
	Certificated Management	58.00	3.80	2.20
	Classified	407.78	56.29	114.92
	Classified Management/Supervisory	<u>14.80</u>	<u>0.05</u>	<u>9.20</u>
		<u>1,467.12</u>	<u>62.14</u>	<u>126.32</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
2011-12 FIRST INTERIM BUDGET  
OCTOBER 31, 2011

ENROLLMENT AND STAFFING

Positions Funded by Special Projects or Other Funds

Object Code	Title	Special Project	Other Funds
<b>Certificated/ Management Positions</b>			
1202	Counselors - MAA	2.00	
1305	Principal, Adult Education		1.00
1303	Director, Elementary	0.25	0.20
1303	Director, Curriculum	0.40	
1306	Dean of Attendance	1.50	
1307	Director , Special Education	0.65	
1307	Child Care Coordinator		1.00
1308	Assistant Director, Pupil Services	1.00	
	Subtotal	5.80	2.20
<b>Classified Positions</b>			
2101	Paraprofessional Assistants	44.88	0.26
2101	Speech & Lang Pathologist Asst	0.75	
2103	School Occupational Therapist	3.60	
2401	Account Clerk	1.41	0.62
2401	Accounting Technician		0.05
2931	Child Care Leader		20.13
2932	Child Care Assistant		28.91
2401	Administrative Asst	0.25	1.00
2401	Benefits Technician		1.00
2301	Child Nutrition Technician		1.00
2401	Clerk Typist	0.47	
2401	High School Office Mgr, Adult Education		1.00
2401	Int Clerk Typist, Adult Ed, Child Care	1.81	1.00
2401	Internal Auditor		0.10
2401	Payroll Clerk		1.00
2401	Secretary	1.00	2.00
2401	Senior Accountant		0.56
2401	Sr. Acct. Cler, Food Service,Child Care		2.25
2401	Senior Clerk Typist, Adult Ed	1.91	2.00
2401	Planning Technician		0.30
2401	Purchasing Expeditor		0.25
2208	Custodian, Adult Education	0.21	3.09
2223	Child Nutrition Delivery Worker		3.50
2221	Child Nutrition Service Employees		44.65
	Subtotal	56.29	114.67
<b>Classified Management/Supervisor</b>			
2301	Asst Superintendent, Business		0.20
2302	Director of Child Nutrition		1.00
2302	Director, Way to Grow	0.05	
2303	Risk Manager		1.00
2303	Project Manager		1.00
2303	Child Care Supervisors		2.00
2303	Child Nutrition Supervisor		3.00
2303	Child Nutrition Production Supervisor		1.00
	Subtotal	0.05	9.20
	<b>Total Positions</b>	<b>62.14</b>	<b>126.07</b>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
FLEXIBILITY PROGRAM TRANSFERS TO RELIEVE THE REVENUE LIMIT DEFICIT  
OCTOBER 31, 2011

PROGRAMS	PROGRAM FUNDING	PROGRAM COSTS	TRANSFER TO GENERAL FUND
Arts and Music Block Grant	297,083	0	297,083
At Risk Counseling	618,966	618,966	0
BTSA/Par	275,235	275,235	0
Community Based Tutoring	57,924	0	57,924
Continuation High School Grant	102,668	102,668	0
Deferred Maintenance	817,577	0	817,577
GATE	144,044	45,000	99,044
High School Exit Exam	86,958	86,958	0
Instructional Materials Realignment Fund	1,170,408	0	1,170,408
School Improvement Plan	1,201,848	829,261	372,587
School Safety Fund	293,958	293,958	0
Targeted Instructional Improvement-EIA	195,203	0	195,203
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	800,000	0	800,000
International Baccalaureate	20,820	20,820	0
Global Entrepreneurship Program	38,807	38,807	0
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
<b>TOTAL</b>	<b>9,679,190</b>	<b>5,423,017</b>	<b>4,256,173</b>



CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
 FINANCIAL STATEMENT  
 OCTOBER 31, 2011  
 ADULT EDUCATION FUND

NET BEGINNING BALANCE JULY 1, 2011	524,348
Estimated Income	<u>3,991,314</u>
Total Estimated Income and Net Beginning Balance	4,515,662
Estimated Expenditures	<u>(4,225,437)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2012	<u><u>290,225</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2011	376,245
Add: Cash Receipts July 1, 2011 through October 31, 2011	
Accounts Receivable	11,279
Due From Other Funds	438,584
Income	<u>881,819</u>
	<u>1,331,682</u>
TOTAL CASH AVAILABLE	1,707,927
Deduct: Expenditures July 1, 2011 through October 31, 2011	
Accounts Payable	379,816
Due to Other Funds	30
Deferred Income	0
Expenditures	<u>1,133,729</u>
	<u>(1,513,575)</u>
CASH IN COUNTY TREASURY - OCTOBER 31, 2011	<u><u>194,352</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
 FINANCIAL STATEMENT  
 OCTOBER 31, 2011  
 ADULT EDUCATION FUND

NET BEGINNING BALANCE JULY 1, 2011	524,348
Estimated Income	<u>3,991,314</u>
Total Estimated Income and Net Beginning Balance	4,515,662
Estimated Expenditures	<u>(4,225,437)</u>
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STATEMENT OF CASH BALANCE

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Income	<u>881,819</u>
	<u>1,331,682</u>
TOTAL CASH AVAILABLE	1,707,927
Deduct: Expenditures July 1, 2011 through October 31, 2011	
Accounts Payable	379,816
Due to Other Funds	30
Deferred Income	0
Expenditures	<u>1,133,729</u>
	<u>(1,513,575)</u>
CASH IN COUNTY TREASURY - OCTOBER 31, 2011	<u><u>194,352</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
 FINANCIAL STATEMENT  
 OCTOBER 31, 2011

BOND BUILDING FUND

NET BEGINNING BALANCE JULY 1, 2011	2,144,459
Estimated Income	<u>258,000</u>
Total Estimated Income and Net Beginning Balance	2,402,459
Estimated Expenditures	<u>(1,327,678)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2012	<u><u>1,074,781</u></u>

Reserve for 2012/13		
Salaries/Benefits	190,000	
Software	35,000	
Project Management	<u>400,000</u>	
	<u>625,000</u>	

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STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2011	2,082,835
Add: Cash Receipts July 1, 2011 through October 31, 2011	
Accounts Receivable	5,007
Due from Other Funds	2,600
Income	<u>250,000</u>
	<u>257,607</u>
TOTAL CASH AVAILABLE	2,340,442
Deduct: Expenditures July 1, 2011 through October 31, 2011	
Accounts Payable	135,513
Due to Other Funds	58,969
Expenditures	<u>393,385</u>
	<u>(587,867)</u>
CASH IN COUNTY TREASURY - OCTOBER 31, 2011	<u><u>1,752,575</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
FINANCIAL STATEMENT  
OCTOBER 31, 2011

BOND BUILDING FUND

STATEMENT OF INCOME

SOURCE OF INCOME	DESCRIPTION	2010/11 ACTUAL REVENUE	2011/12 ADOPTED BUDGET	ACTUAL REVENUE 10/31/11	2011/12 PROJECTED BUDGET
8660	Interest	19,301	8,000	0	8,000
8699	WHS Theatre Donation	0	250,000	250,000	250,000
8699	Colina Parking Lot Project Donation	10,000	0	0	0
TOTALS		<u>29,301</u>	<u>258,000</u>	<u>250,000</u>	<u>258,000</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2010/11 ACTUAL EXPENSES	2011/12 ADOPTED BUDGET	ACTUAL EXPENSE 10/31/11	2011/12 PROJECTED BUDGET
2000	Classified Salaries	145,822	130,498	46,278	140,861
3000	Benefits	53,129	49,665	17,034	50,883
4000	Supplies	139,150	35,000	46,912	142,623
5000	Contracted Services	1,788,283	1,173,763	278,778	993,311
6100	Site Improvement	321,030	0	2,795	0
6200	Building Improvement	71,500	0	1,588	0
6400	Capitalized Equipment	17,850	0	0	0
TOTALS		<u>2,536,764</u>	<u>1,388,926</u>	<u>393,385</u>	<u>1,327,678</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
FINANCIAL STATEMENT  
OCTOBER 31, 2011

BOND BUILDING FUND

SITE	DESCRIPTION	2010/11 ACTUAL EXPENSE	2011/12 ADOPTED BUDGET	ACTUAL EXPENSE 10/31/11	2011/12 PROJECTED BUDGET
DWS	CLASSIFIED SALARIES	145,569	130,498	47,513	140,861
DWS	BENEFITS	57,114	49,665	17,022	50,883
DWS	FOUNDATION OFFICE	8,036	0	0	0
DWS	PROJECT MANAGEMENT	529,021	500,000	86,659	450,000
DWS	MISC SUPPLIES & SERVICES	28,668	35,000	3,125	35,000
DWS	CONEJO COMMUNITY LEARNING CTR	12,317	0	0	0
DWS	FACILITIES MASTER PLAN	0	42,097	0	0
DWS	DISTRICT WIDE DSA CLOSE OUT/CERTIF	0	50,000	17,987	75,000
DWS	DISTRICT WIDE PROJECTS	0	0	0	10,000
DWS	STRIPING	0	5,000	0	0
DISTRICT	DISTRICT OFFICE PARKING LOT	11,063	0	0	0
DISTRICT	IT CONVERSION	(11,924)	0	0	0
DISTRICT	LANDSCAPE EAST SIDE	15,226	0	0	0
DISTRICT	COMPUTER CENTER	28,740	24,666	0	24,666
ACA	SITE & FIELD DRAINAGE	17,635	0	0	0
ASP	HVAC REPAIR	1,001	0	0	0
ASP	ASPHALT	2,740	0	0	0
BAN	LUNCH SHELTER	(147)	0	0	65,000
BAN	ASPHALT	11,015	0	0	0
BAN	STRIPING	0	0	1,130	1,130
COL	PARKING EXPANSION	160,124	0	0	0
COL	WATER HEATER	0	35,000	0	0
COL	HVAC	507	0	0	0
COL	COLINA MODERNIZATION	575	0	0	0
CON	OPEN MAGNET AUDITORIUM RENOVATION	2,004	0	0	0
CVHS	LEASE/REPLACE MODULARS	17,804	20,000	6,240	20,000
CYP	STRIPING	1,617	0	0	0
CYP	ASPHALT	14,818	0	0	0
CYP	MODERNIZATION	697	0	0	0
GLN	LEASED MODULARS	561,164	0	4,649	12,000
LAD	STRIPING	594	0	0	0
LAD	RETAINING WALL	3,137	0	0	0
LAD	TECHNOLOGY WIRING	507	0	0	0
LANG	STRIPING	2,317	0	1,799	1,800
LANG	ASPHALT	9,900	0	0	0
LANG	CARPETING	3,458	0	0	0
LCR	MODERNIZATION	0	0	0	1,112
LCR	STRIPING	2,067	0	1,390	1,390
LCR	STAGE REPAIR	1,328	0	5,280	6,148
LCR	HVAC EMCS REPLACEMENT	0	200,000	10,719	55,000
LCR	IRRIGATION BOOSTER PUMP REPLACE	0	15,000	0	15,000
EARTHS	EARTHs CLASSROOM MODERNIZATION	500	0	0	0
MAP	LUNCH SHELTER	25,610	0	0	0
MAP	ASPHALT	10,157	0	0	0
MAP	STRIPING	883	0	883	883
MAP	TECHNOLOGY WIRING	0	0	12	65,000
MDWS	STRIPING	1,309	0	0	0
NPHS	DSA CERTIFICATION - MODULAR	0	7,000	0	7,000
NPHS	CLASSROOMS AIR HANDLER MOTOR	0	30,000	17,845	30,000
POAKS	ASPHALT	8,325	0	0	0
POAKS	STRIPING	1,499	0	0	0
POAKS	TECHNOLOGY WIRING	507	0	0	0
POAKS	BRIDGES RELOCATION TO PARK OAKS	4,890	50,000	14,552	20,000
SYC	DSA CLOSE	17,347	0	0	0
SYC	ASPHALT	21,150	0	0	0
SYC	CHILD CARE ADDITION	64,910	15,000	5,394	6,000
TOH	CORRIDORS	4,150	0	0	0
TRIUNFO	STRIPING	20,805	0	0	0
UNV	MODERNIZATION	1,500	0	0	0
UNV	STRIPING	2,528	0	826	826
UNV	ASPHALT	7,662	0	0	0

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
 FINANCIAL STATEMENT  
 OCTOBER 31, 2011

BOND BUILDING FUND

SITE	DESCRIPTION	2010/11 ACTUAL EXPENSE	2011/12 ADOPTED BUDGET	ACTUAL EXPENSE 10/31/11	2011/12 PROJECTED BUDGET
WAL	TECHNOLOGY WIRING	167	0	0	0
WAL	LUNCH SHELTER	500	0	0	0
WAV	CENTURY ACADEMY MODULAR RELOC	10,262	0	0	0
WAV	POST SECONDARY SPECIAL ED	33,461	120,000	18,626	22,300
WFL	STRIPING	815	0	0	0
WFL	ASPHALT	3,932	0	398	398
WSTLKE	ASPHALT	36,141	0	4,055	4,055
WSTLKE	HAND RAIL REPAIR	2,703	0	0	0
WSTLKE	RAIN GUTTER REPAIR	70	0	1,299	2,600
WSTLKE	MODERNIZATION	5,362	0	0	0
WSTLKE	REPLACE ROOF POD 1	0	0	75,150	83,500
WHS	THEATRE MODERNIZATION	295,365	60,000	40,319	60,000
WHS	AUTO SHOP CONVERSION TO BAND ROOM	8,388	0	0	0
WHS	GYM DOORS/LANDSCAPING	133,700	0	3,068	3,068
WHS	GYM HEATER RENOVATION	6,448	0	0	0
WHS	MODERNIZATION	30,648	0	0	0
WHS	PHOTO LAB	49	0	0	0
WHS	REPL HVAC, BOILERS, TOWERS	112,217	0	0	0
WHS	5 MODULAR LEASED CLASSROOMS	22,733	0	6,388	21,000
WHS	LOCKERROOM BOILER REPLACEMENT	0	0	0	35,000
WWD	STRIPING	1,384	0	1,058	1,058
GRAND TOTAL		<u>2,536,764</u>	<u>1,388,926</u>	<u>393,385</u>	<u>1,327,678</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
 FINANCIAL STATEMENT  
 OCTOBER 31, 2011

BOND REDEMPTION FUND

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

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2011	7,989,101
Add: Cash Receipts July 1, 2011 through October 31, 2011	
Accounts Receivable	14,129
Income	<u>24,790</u>
	<u>38,919</u>
TOTAL CASH AVAILABLE	8,028,020
Deduct: Expenditures July 1, 2011 through October 31, 2011	
Expenditures	<u>7,121,598</u>
	<u>(7,121,598)</u>
CASH IN COUNTY TREASURY - OCTOBER 31, 2011	<u><u>906,422</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
FINANCIAL STATEMENT  
OCTOBER 31, 2011

BOND REDEMPTION FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	ACTUAL REVENUE 2010/11	2011/12 ADOPTED BUDGET	ACTUAL REVENUE 10/31/11	2011/12 PROJECTED ANNUAL
8571	Homeowner Exemption	60,016	67,391	0	63,762
8572	Other Taxes	1,232	0	0	0
8611	Secured Roll Voted Indebt	7,265,438	7,532,566	0	7,258,219
8612	Unsecured Roll Voted Indebt	159,830	163,677	0	158,970
8613	P/Y Tax Voted Indebt	20,531	0	10,398	0
8614	Supplemental Voted Indebt	75,988	0	14,392	0
8660	Interest	56,218	60,000	0	56,000
TOTALS		<u>7,639,253</u>	<u>7,823,634</u>	<u>24,790</u>	<u>7,536,951</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	ACTUAL EXPENSE 2010/11	2011/12 ADOPTED BUDGET	ACTUAL EXPENSE 10/31/11	2011/12 PROJECTED ANNUAL
7433	Bond Redemption	5,093,756	4,632,853	6,635,000	4,632,853
7434	Bond Interest	2,173,739	2,934,492	486,598	2,934,492
TOTALS		<u>7,267,495</u>	<u>7,567,345</u>	<u>7,121,598</u>	<u>7,567,345</u>



CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
 FINANCIAL STATEMENT  
 OCTOBER 31, 2011  
 CHILD CARE FUND

NET BEGINNING BALANCE - JULY 1, 2011	440,397
Estimated Income	<u>4,478,733</u>
Total Estimated Income and Net Beginning Balance	4,919,130
Estimated Expenditures	<u>(4,374,223)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2012	<u><u>544,907</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2011	849,239
Add: Cash Receipts July 1, 2011 through October 31, 2011	
Accounts Receivable	14,164
Due from Other Funds	1,647
Prepaid Expenses	0
Income	<u>1,276,039</u>
TOTAL CASH AVAILABLE	<u>1,291,850</u>
Deduct: Expenditures July 1, 2011 through October 31, 2011	
Accounts Payable	50,633
Due To Other Funds	129,949
Deferred Income	246,769
Expenditures	<u>1,288,989</u>
CASH IN COUNTY TREASURY - OCTOBER 31, 2011	<u><u>(1,716,340)</u></u>
	<u><u>424,749</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
FINANCIAL STATEMENT  
OCTOBER 31, 2011

CHILD CARE FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2010/11 ACTUAL REVENUE	2011/12 ADOPTED BUDGET	ACTUAL REVENUE 10/31/11	2011/12 PROJECTED ANNUAL
8660	Interest	8,840	8,000	0	8,000
8673	Child Care Fees	3,812,408	4,138,758	1,171,156	4,304,767
8699	Reg Fees/Other Income	189,177	156,425	104,883	165,966
TOTALS		<u>4,010,425</u>	<u>4,303,183</u>	<u>1,276,039</u>	<u>4,478,733</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2010/11 ACTUAL EXPENSE	2011/12 ADOPTED BUDGET	ACTUAL EXPENSE 10/31/11	2011/12 PROJECTED ANNUAL
1000	Certificated Salaries	164,515	164,674	55,745	167,235
2000	Classified Salaries	2,113,810	2,139,571	613,293	2,270,334
3000	Employee Benefits	885,995	944,134	269,958	954,266
4000	Books and Supplies	249,264	217,566	104,700	217,566
4400	Equipment not Capitalized	24,758	120,000	6,578	120,000
5000	Contracted Services	244,934	134,320	113,474	134,320
5750	Interfund Facility Use	78,643	63,831	7,955	63,831
5900	Communications	17,543	16,000	4,786	16,000
6200	Building Improvements	89,677	125,000	112,500	112,500
7300	Direct & Indirect Costs to General Fund	315,209	294,077	0	318,171
TOTALS		<u>4,184,348</u>	<u>4,219,173</u>	<u>1,288,989</u>	<u>4,374,223</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
CHILD NUTRITION FUND  
STATEMENT OF CASH BALANCE  
OCTOBER 31, 2011

CASH IN COUNTY TREASURY - JULY 1, 2011		7,122
Cash Collection Awaiting Deposit		233,791
Add: Cash Receipts July 1, 2011 through October 31, 2011		
Petty Cash	(6,470)	
Accounts Receivable	339,989	
Subsidy Awaiting Deposit	(244,315)	
Due from Other Funds	7,148	
Stores	269	
Income	<u>827,562</u>	<u>924,183</u>
TOTAL CASH AVAILABLE		1,165,096
Deduct: Expenditures July 1, 2011 through October 31, 2011		
Accounts Payable	25,162	
Due to Other Funds	(98,795)	
Expenditures	<u>1,223,257</u>	<u>(1,149,624)</u>
CASH IN COUNTY TREASURY - OCTOBER 31, 2011		<u><u>15,472</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
FINANCIAL STATEMENT  
OCTOBER 31, 2011

CHILD NUTRITION FUND

NET BEGINNING BALANCE JULY 1, 2011	104,520
Stores	77,275
Contingency	<u>27,245</u>
	104,520
Estimated Income	<u>5,254,000</u>
Total Estimated Income and Net Beginning Balance	5,358,520
Estimated Expenditures	<u>(5,237,142)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2012	<u><u>121,378</u></u>

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BREAKDOWN OF NET ENDING BALANCE

Stores	77,275
Contingency	<u>44,103</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2012	<u><u>121,378</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
 FINANCIAL STATEMENT  
 OCTOBER 31, 2011

CHILD NUTRITION FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2010/11 ACTUAL REVENUE	2011/12 ADOPTED BUDGET	ACTUAL REVENUE 10/31/11	2011/12 PROJECTED BUDGET
8200	Federal Revenue	1,893,254	1,907,500	273,971	1,951,500
8225	Federal Snack Revenue	16,423	16,500	1,629	16,500
8500	State Revenue	164,021	165,000	23,260	165,000
8634	Cash Sales	2,952,944	2,989,500	528,717	3,089,500
8660	Interest	1,315	1,500	0	1,500
8699	Local	24,489	30,000	(15)	30,000
TOTALS		<u>5,052,446</u>	<u>5,110,000</u>	<u>827,562</u>	<u>5,254,000</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2010/11 ACTUAL EXPENSE	2011/12 ADOPTED BUDGET	ACTUAL EXPENSE 10/31/11	2011/12 PROJECTED BUDGET
2000	Classified Salaries	2,018,595	1,916,016	558,417	2,093,169
3000	Employee Benefits	596,628	625,694	176,990	638,973
4000	Supplies	231,984	225,000	53,449	225,000
4400	Equipment not Capitalized	47,877	50,000	10,537	30,000
4700	Food	1,978,382	2,070,000	379,483	2,070,000
5000	Contracted Services	189,952	170,000	42,137	170,000
5900	Communications	7,623	10,000	2,244	10,000
6000	Capital Outlay	70,974	40,000	0	0
TOTALS		<u>5,142,015</u>	<u>5,106,710</u>	<u>1,223,257</u>	<u>5,237,142</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
 FINANCIAL STATEMENT  
 OCTOBER 31, 2011

DEFERRED MAINTENANCE FUND

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

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2011		2,466
Add: Cash Receipts July 1, 2010 through October 31, 2011		
Accounts Receivable	6	
Income	<u>0</u>	<u>6</u>
TOTAL CASH AVAILABLE		2,472
Deduct: Expenditures July 1, 2010 through October 31, 2011		
Accounts Payable	0	
Due to Other Funds	0	
Expenditures	<u>0</u>	<u>0</u>
CASH IN COUNTY TREASURY - OCTOBER 31, 2011		<u><u>2,472</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
 FINANCIAL STATEMENT  
 OCTOBER 31, 2011

DEFERRED MAINTENANCE FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2010/11 ACTUAL REVENUE	2011/12 ADOPTED BUDGET	ACTUAL REVENUE 10/31/2011	2011/12 PROJECTED BUDGET
8540	08/09 Allowance from State	0	0	0	0
8660	Interest	2,471	0	0	3
TOTALS		<u>2,471</u>	<u>0</u>	<u>0</u>	<u>3</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2010/11 ACTUAL EXPENSE	2011/12 ADOPTED BUDGET	ACTUAL EXPENSE 10/31/2011	2011/12 PROJECTED BUDGET
4300	Materials & Supplies	0	0	0	0
5000	Contracts & Repairs	0	0	0	0
7619	Interfund Transfer	0	0	0	2,474
TOTALS		<u>0</u>	<u>0</u>	<u>0</u>	<u>2,474</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
 FINANCIAL STATEMENT  
 OCTOBER 31, 2011

DEVELOPER DONATION FUND #2

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

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STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2011	413,512
Add: Cash Receipts July 1, 2011 through October 31, 2011	
Accounts Receivable	2,219
Due from Other Funds	0
Income	<u>473,948</u>
TOTAL CASH AVAILABLE	<u>476,167</u>
Deduct: Expenditures July 1, 2011 through October 31, 2011	
Accounts Payable	0
Due to Other Funds	0
Expenditures	<u>692,575</u>
CASH IN COUNTY TREASURY - OCTOBER 31, 2011	<u><u>197,104</u></u>



CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
 FINANCIAL STATEMENT  
 OCTOBER 31, 2011

DEVELOPER DONATION FUND #2

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2010/11 ACTUAL REVENUE	2011/12 ADOPTED BUDGET	ACTUAL REVENUE 10/31/2011	2011/12 PROJECTED BUDGET
8660	Interest	9,196	4,000	0	4,000
8681	Developer Donation Fees	490,098	700,000	123,948	582,000
8919	Interfund Tsf Surplus Prop	895,000	687,000	350,000	641,294
TOTALS		<u>1,394,294</u>	<u>1,391,000</u>	<u>473,948</u>	<u>1,227,294</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2010/11 ACTUAL EXPENSE	2011/12 ADOPTED BUDGET	ACTUAL EXPENSE 10/31/2011	2011/12 PROJECTED BUDGET
2000	Classified Salaries	15,153	14,900	5,207	15,561
3000	Employee Benefits	6,366	6,572	2,243	6,715
7439	Other Debt Service Pymts	1,370,250	1,370,250	685,125	1,370,250
TOTALS		<u>1,391,769</u>	<u>1,391,722</u>	<u>692,575</u>	<u>1,392,526</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
FINANCIAL STATEMENT  
OCTOBER 31, 2011

HEALTH & WELFARE FUND

NET BEGINNING BALANCE - JULY 1, 2011		(990,115)
Reserve for Claims		
Estimated Income		<u>21,939,670</u>
Total Estimated Income and Net Beginning Balance		20,949,555
Estimated Expenditures		<u>(22,947,944)</u>
NET ENDING BALANCE - JUNE 30, 2012		<u>(1,998,389)</u>
Reserve for Certificated Benefit Enhancement	230,091	
<b>Reserve for Claims</b>	<b>(2,228,480)</b>	

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STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2011		2,274,538
Add: Cash Receipts July 1, 2011 through October 31, 2011		
Accounts Receivable	3,648	
Due From Other Funds	143,226	
Income	<u>5,246,723</u>	<u>5,393,597</u>
TOTAL CASH AVAILABLE		7,668,135
Deduct: Expenditures July 1, 2011 through October 31, 2011		
Accounts Payable	64,977	
Due to Other Funds	(3,000,000)	
Expenditures	<u>8,449,006</u>	<u>(5,513,983)</u>
CASH IN COUNTY TREASURY - OCTOBER 31, 2011		<u>2,154,152</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
FINANCIAL STATEMENT  
OCTOBER 31, 2011

HEALTH & WELFARE FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2010/11 ACTUAL REVENUE	2011/12 ADOPTED BUDGET	ACTUAL REVENUE 10/31/11	2011/12 PROJECTED ANNUAL
8660	Interest	12,629	20,000	0	20,000
8674	Contracted Services from Other Funds	19,860,846	20,631,757	5,100,642	20,510,032
8699	Other Revenue	1,034,876	1,154,708	146,081	1,337,060
8919	Other Transfer In - Gen Fd	138,686	0	0	72,578
TOTALS		<u>21,047,037</u>	<u>21,806,465</u>	<u>5,246,723</u>	<u>21,939,670</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2010/11 ACTUAL EXPENSE	2011/12 ADOPTED BUDGET	ACTUAL EXPENSE 10/31/11	2011/12 PROJECTED ANNUAL
2000	Classified Salaries	129,696	130,012	45,449	135,252
3000	Employee Benefits	54,214	55,974	19,180	57,791
4000	Supplies	425	2,500	99	2,500
5000	Other Services	116,728	130,000	125	130,000
5815	Paid Fees	9,021,641	9,959,320	3,147,950	9,890,913
5880	Paid Claims	12,589,112	13,000,000	5,236,199	12,731,388
5900	Communications	2	100	4	100
SUBTOTAL		21,911,818	23,277,906	8,449,006	22,947,944
Reserve for Claims		(990,116)	(1,994,883)	0	(2,228,480)
TOTALS		<u>20,921,702</u>	<u>21,283,023</u>	<u>8,449,006</u>	<u>20,719,464</u>

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PRIVATE PURPOSE TRUST FUND

NET BEGINNING BALANCE JULY 1, 2011		41
Estimated Income		<u>33,170</u>
Total Estimated Income and Net Beginning Balance		33,211
Estimated Expenditures		<u>(33,145)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2012		<u><u>66</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2011		546
Add: Cash Receipts July 1, 2011 through October 31, 2011		
Accounts Receivable	1	
Income	<u>33,145</u>	<u>33,146</u>
TOTAL CASH AVAILABLE		33,692
Deduct: Expenditures July 1, 2011 through October 31, 2011		
Deferred Revenue	0	
Expenditures	<u>500</u>	<u>(500)</u>
CASH IN COUNTY TREASURY - OCTOBER 31, 2011		<u><u>33,192</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
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PRIVATE PURPOSE TRUST FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2010/11 ACTUAL REVENUE	2011/12 ADOPTED BUDGET	ACTUAL REVENUE 10/31/11	2011/12 PROJECTED BUDGET
8660	Interest	7	25	0	25
8699	Other Income	1,087	0	31,630	33,145
TOTALS		<u>1,094</u>	<u>25</u>	<u>31,630</u>	<u>33,170</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2010/11 ACTUAL EXPENSE	2011/12 ADOPTED BUDGET	ACTUAL EXPENSE 10/31/11	2011/12 PROJECTED BUDGET
7299	Other Transfers Out	587	0	500	33,145
TOTALS		<u>587</u>	<u>0</u>	<u>500</u>	<u>33,145</u>

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SCHOOL MODERNIZATION FUND

NET BEGINNING BALANCE JULY 1, 2011		4,730
Estimated Income		<u>1,000</u>
Total Estimated Income and Net Beginning Balance		5,730
Estimated Expenditures		<u>0</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2012		<u><u>5,730</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2011		4,719
Add: Cash Receipts July 1, 2011 through October 31, 2011		
Accounts Receivable	10	
Income	<u>0</u>	<u>10</u>
TOTAL CASH AVAILABLE		4,729
Deduct: Expenditures July 1, 2011 through October 31, 2011		
Expenditures	<u>0</u>	<u>0</u>
CASH IN COUNTY TREASURY - OCTOBER 31, 2011		<u><u>4,729</u></u>

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SCHOOL MODERNIZATION FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2010/11 ACTUAL REVENUE	2011/12 ADOPTED BUDGET	ACTUAL REVENUE 10/31/11	2011/12 PROJECTED BUDGET
8545	Other State Revenue - Meadows	0	0	0	0
8660	Interest	1,351	1,000	0	1,000
TOTALS		<u>1,351</u>	<u>1,000</u>	<u>0</u>	<u>1,000</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2010/11 ACTUAL REVENUE	2011/12 ADOPTED BUDGET	ACTUAL EXPENSE 10/31/11	2011/12 PROJECTED BUDGET
6000	Capital Outlay	199,901	0	0	0
7619	Interfund Transfer	0	0	0	0
TOTALS		<u>199,901</u>	<u>0</u>	<u>0</u>	<u>0</u>

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SURPLUS PROPERTY FUND

NET BEGINNING BALANCE JULY 1, 2011	704,794
Estimated Income	<u>25,000</u>
Total Estimated Income and Net Beginning Balance	729,794
Estimated Expenditures	<u>(714,794)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2012	<u>15,000</u>
Reserve for Lease Purchase Payments	

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2011	715,959
Add: Cash Receipts July 1, 2011 through October 31, 2011	
Accounts Receivable	1,435
Due from Other Funds	0
Income	<u>15,000</u>
	<u>16,435</u>
TOTAL CASH AVAILABLE	732,394
Deduct: Expenditures July 1, 2011 through October 31, 2011	
Accounts Payable	12,600
Due to Other Funds	0
Expenditures	<u>394,612</u>
	<u>(407,212)</u>
CASH IN COUNTY TREASURY - OCTOBER 31, 2011	<u>325,182</u>



CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
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SURPLUS PROPERTY FUND

STATEMENT OF INCOME

SOURCE OF INCOME	DESCRIPTION	2010/11 ACTUAL REVENUE	2011/12 ADOPTED BUDGET	ACTUAL REVENUE 10/31/2011	2011/12 PROJECTED BUDGET
8660	Interest	13,133	10,000	0	10,000
8953	Sale of Land	0	0	15,000	15,000
TOTALS		<u>13,133</u>	<u>10,000</u>	<u>15,000</u>	<u>25,000</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2010/11 ACTUAL EXPENSE	2011/12 ADOPTED BUDGET	ACTUAL EXPENSE 10/31/2011	2011/12 PROJECTED BUDGET
5000	Contracted Services	56,383	0	44,612	73,500
7619	Interfund Tsf DD2	895,000	687,000	350,000	641,294
TOTALS		<u>951,383</u>	<u>687,000</u>	<u>394,612</u>	<u>714,794</u>

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SURPLUS PROPERTY

SITE	DESCRIPTION	2010/11 ACTUAL EXPENSE	2011/12 ADOPTED BUDGET	ACTUAL EXPENSE 10/31/2011	2011/12 PROJECTED BUDGET
B00Q	M&O Move to Teller Property	0	0	3,100	25,000

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TOPASS FUND

NET BEGINNING BALANCE JULY 1, 2011	125,160
Estimated Income	<u>2,027,637</u>
Total Estimated Income and Net Beginning Balance	2,152,797
Estimated Expenditures	<u>(2,023,637)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2012	<u><u>129,160</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2011	476,284
Add: Cash Receipts July 1, 2011 through October 31, 2011	
Accounts Receivable	1,301
Due from Other Funds	40,073
Income	<u>600,000</u>
TOTAL CASH AVAILABLE	<u>641,374</u>
Deduct: Expenditures July 1, 2011 through October 31, 2011	
Accounts Payable	44,759
Due to Other Funds	347,737
Expenditures	<u>426,982</u>
CASH IN COUNTY TREASURY - OCTOBER 31, 2011	<u><u>298,180</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
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TOPASS FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2010/11 ACTUAL REVENUE	2011/12 ADOPTED BUDGET	ACTUAL REVENUE 10/31/2011	2011/12 PROJECTED BUDGET
8660	Interest - Fund	3,784	4,000	0	4,000
8660	Interest - TOPASS	2,452	4,000	0	4,000
8912	TOPASS Pass Thru	652,263	1,211,608	600,000	2,019,637
TOTALS		<u>658,499</u>	<u>1,219,608</u>	<u>600,000</u>	<u>2,027,637</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2010/11 ACTUAL EXPENSE	2011/12 ADOPTED BUDGET	ACTUAL EXPENSE 10/31/2011	2011/12 ADOPTED BUDGET
2000	Classified Salaries	19,098	18,720	6,542	19,626
3000	Employee Benefits	7,837	8,072	2,757	8,270
4000	Materials/Supplies	29,367	0	174	0
5000	Contracted Services	577,144	1,602,800	417,509	1,991,741
6400	Capitalized Equipment	18,818	0	0	0
7612	Interest on Loan from GF	4,000	4,000	0	4,000
TOTALS		<u>656,264</u>	<u>1,633,592</u>	<u>426,982</u>	<u>2,023,637</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
2011-12 FINANCIAL STATEMENT  
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TOPASS FUND

SITE	DESCRIPTION	2010/11 ACTUAL EXPENSE	2011/12 ADOPTED BUDGET	ACTUAL EXPENSE 10/31/2011	2011/12 PROJECTED BUDGET
	Admin Salaries	19,098	18,720	6,542	19,626
	Admin Benefits	7,837	8,072	2,757	8,270
	Interest on Loan from G/F	4,000	4,000	0	4,000
	<b>TOTAL ADMINISTRATION</b>	<b>30,935</b>	<b>30,792</b>	<b>9,299</b>	<b>31,896</b>

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

NPHS	Annual Contrib to Track & Field Fund 2004-2011	4,800	272,000	0	336,000
NPHS	Annual Contrib to Track & Field Fund 2011/12	0	48,000	0	48,000
	<b>TOTAL AREA #1</b>	<b>4,800</b>	<b>320,000</b>	<b>0</b>	<b>384,000</b>

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

CVHS	Study, Design, Bid & Mobilization	0	0	70,465	350,000
TOHS	Annual Contrib to Track & Field Fund 2004-2011	0	272,000	0	336,000
TOHS	Annual Contrib to Track & Field Fund 2011/12	0	48,000	0	48,000
WHS	Annual Contrib to Track & Field Fund 2004-2011	0	272,000	0	336,000
WHS	Annual Contrib to Track & Field Fund 2011/12	0	48,000	0	48,000
	<b>TOTAL AREA #2</b>	<b>0</b>	<b>640,000</b>	<b>70,465</b>	<b>1,118,000</b>

**MAINTENANCE PROJECTS**

ACA	Striping	899	0	1,269	1,269
CON	Site Drainage - Handball Wall Area	38,290	0	0	0
CON	Asphalt-Seal coat South Parking Lot	7,145	0	0	0
CON	Asphalt-Slurry coat South Play Area	7,200	0	0	0
CON	Striping	600	0	1,372	1,372
CON	Roofing	37,200	0	0	0
COL	Parking Lot	92,218	0	0	0
COL	Striping	0	0	2,249	2,249
DWS	Asphalt Striping	0	5,000	0	0
LCR	R&R Stage Lighting/work Lights (parts only)	0	0	174	0
MAD	Striping	970	0	0	0
EAR	Striping	1,066	0	1,309	1,309
EAR	Asphalt	375	0	0	0
EAR	Roofing Repairs	0	9,000	8,355	8,355
NPH	Modular Buildings (2)	43,963	0	13,826	20,000
NPH	Asphalt	33,600	0	0	0
NPH	Repairs for Lightning Strike	17,143	0	7,985	7,985
NPH	Pool Deck Replacement	0	37,500	0	5,000
NPH	Flooring - Rm T3	0	10,000	9,477	10,000
RED	Hand Rail System and Steps(Bskball Court)	5,179	0	0	0
RED	Striping	2,408	0	1,208	1,208
RED	Roofing Repairs	0	56,000	0	56,000
SEQ	Discovery Academy	1,389	0	0	0
SEQ	Striping	1,868	0	0	0
SEQ	Roofing Repairs	0	15,000	19,214	19,214
TOH	Asphalt-Crack/fill/seal coat South Parking Lot	16,665	0	0	0
TOH	Roof Replacement Bldg D	293	150,000	139,950	139,950
TOH	Roof Replacement Bldg J	293	150,000	139,950	139,950
TOH	Pool Cover	6,098	0	0	0
WAL	Re-Roof East Walkway Roofs	43,900	0	0	0
WAL	Replace Plexi Windows Bldgs K, 3-6	0	0	0	0
WAL	Striping	1,426	0	880	880
WFL	Playground Path Overlay	0	1,300	0	0
WLE	Roof Replacement Pod 1	0	121,000	0	0
WLE	Playground Asphalt	0	38,000	0	0
WHS	R&R Roof Maintenance Bldg	60,839	0	0	0

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TOPASS FUND

SITE	DESCRIPTION	2010/11 ACTUAL EXPENSE	2011/12 ADOPTED BUDGET	ACTUAL EXPENSE 10/31/2011	2011/12 PROJECTED BUDGET
WHS	Asphalt-Crack/fill/seal coat West Parking Lot	18,064	0	0	0
WHS	Photo Lab	114,386	0	0	0
WHS	Asphalt-Service Road	66,037	0	0	0
WHS	Generator Replacement	0	50,000	0	75,000
WHL	Striping	1,015	0	0	0
	Total Maintenance Projects	620,529	642,800	347,218	489,741
	TOTALS	656,264	1,633,592	426,982	2,023,637

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
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WORKER COMPENSATION FUND

NET BEGINNING BALANCE - JULY 1, 2011	4,127,892
Estimated Income	<u>1,704,547</u>
Total Estimated Income and Net Beginning Balance	5,832,439
Estimated Expenditures	<u>(2,038,889)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2012	<u><u>3,793,550</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2011	1,288,789
Add: Cash Receipts July 1, 2011 through October 31, 2011	
Accounts Receivable	3,763
Due From Other Funds	10,809
Income	<u>422,446</u>
	<u>437,018</u>
TOTAL CASH AVAILABLE	1,725,807
Deduct: Expenditures July 1, 2011 through October 31, 2011	
Accounts Payable	51,217
Due to Other Funds	9,252
Expenditures	<u>703,796</u>
	<u>(764,265)</u>
CASH IN COUNTY TREASURY - OCTOBER 31, 2011	<u><u>961,542</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
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WORKER COMPENSATION FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2010/11 REVENUE ACTUALS	2011/12 ADOPTED BUDGET	ACTUAL REVENUE 10/31/11	2011/12 PROJECTED ANNUAL
8660	Interest	21,638	25,000	0	25,000
8674	Contracted Svcs from Gen Fund & Oth Funds	1,814,880	1,667,144	403,335	1,654,547
8699	Other Local Income	8,626	9,000	19,111	25,000
TOTALS		<u>1,845,144</u>	<u>1,701,144</u>	<u>422,446</u>	<u>1,704,547</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2010/11 EXPENSE ACTUAL	2011/12 ADOPTED BUDGET	ACTUAL EXPENSE 10/31/11	2011/12 PROJECTED ANNUAL
2000	Classified Salaries	69,352	69,512	24,305	72,611
3000	Employee Benefits	35,055	35,927	12,244	36,730
4000	Supplies	152	2,000	22	2,000
5200	Mileage/Conf/Dues	4,020	4,420	1,364	4,420
5450	Insurance	146,279	175,128	135,796	175,128
5600	Rents/Leases/Repairs	0	300	0	300
5750	Interfund Transfer	0	500	0	500
5800	Other Services	11,014	32,000	465	32,000
5815	Fees	198,435	215,000	96,838	215,000
5880	Paid Claims	1,384,979	1,500,000	432,762	1,500,000
5920	Communications	0	200	0	200
7619	Interfund Transfer	800,000	0	0	0
SUBTOTAL		2,649,286	2,034,987	703,796	2,038,889
Reserve for Claims		4,127,892	3,408,293	0	1,864,887
TOTALS		<u>6,777,178</u>	<u>5,443,280</u>	<u>703,796</u>	<u>3,903,776</u>