

**CONEJO VALLEY
UNIFIED SCHOOL DISTRICT**



2009-10
Unaudited Actual Financial Report

BOARD MEETING OF SEPTEMBER 7, 2010

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
FINANCIAL STATEMENT
JUNE 30, 2010

NET BEGINNING BALANCE JULY 1, 2009		22,331,972
Stores	265,388	
Revolving Cash	33,000	
Reserve for Program Carryovers	2,686,578	
School Carryovers	586,980	
State Fiscal Stabilization Funds Reserve	5,727,319	
Revenue Limit Reserve (09-10 One-Time Reduction)	5,360,789	
3% Reserve for Contingency	5,011,853	
Reserve for 09-10 Budget Development	<u>2,660,065</u>	
Incomes		<u>160,600,187</u>
Total Income and Beginning Balance		182,932,159
Expenditures		<u>163,383,850</u>
ENDING BALANCE - JUNE 30, 2010		<u><u>19,548,309</u></u>

BREAKDOWN OF NET ENDING BALANCE

Stores		170,137
Revolving Cash		43,000
Reserve for Program Carryovers		2,377,789
Supplemental Hours Programs		205,799
Energy Savings Applied to 2010-11 Budget		611,000
School Carryovers		772,059
State Fiscal Stabilization Funds Reserve		293,019
Deferred Maintenance Fund Balance Transfer		2,664,800
3% Reserve for Contingency		4,901,516
Reserve for 10-11 Budget Development		<u>7,509,190</u>
ENDING BALANCE - JUNE 30, 2010		<u><u>19,548,309</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
STATEMENT OF CASH BALANCE

JUNE 30, 2010

	CASH IN COUNTY TREASURY - JULY 1, 2009	6,671,663
Add:	Cash Receipts July 1, 2009 to June 30, 2010	
	Accounts Receivable	4,480,215
	Due from Other Funds	141,655
	Income	160,600,187
	Stores	95,251
	Prepaid Expenditures	<u>0</u>
		<u>165,317,308</u>
	 TOTAL CASH AVAILABLE	 171,988,971
Deduct:	Expenditures July 1, 2009 through June 30, 2010	
	Accounts Payable	327,507
	Expenditures	163,383,850
	Due to Other Funds	(269,262)
	Deferred Revenue	735,869
	Good Faith Tran Loan	<u>0</u>
		<u>164,177,964</u>
	 CASH IN COUNTY TREASURY - JUNE 30, 2010	 <u><u>7,811,007</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF INCOME
JUNE 30, 2010

MAJOR	DESCRIPTION	2009/10 ADOPTED BUDGET	2009/10 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/10	2009/10 ANNUAL BUDGET
REVENUE LIMIT SOURCES					
8011	State Aid Revenue Limit	31,954,303	26,700,814	25,434,374	25,434,374
8015	Charter School	(936,014)	(1,097,430)	(1,149,348)	(1,137,213)
8019	State Aid Revenue Limit - Prior Year	0	0	39,098	39,098
8021	Tax Relief Subventions	795,784	754,482	811,840	811,840
8029	Other Subventions	0	58,625	17,111	17,111
8041	Secured Roll Taxes	76,568,483	73,690,619	70,058,940	70,058,940
8042	Unsecured Roll Taxes	2,480,979	2,837,124	2,918,719	2,918,719
8043	Prior Years' Taxes	363,512	290,809	567,421	567,421
8044	Supplemental Taxes	1,263,755	1,421,937	1,057,206	1,057,206
8045	Education Revenue Aug Fund	(2,682,178)	(1,169,648)	(2,440,665)	(2,440,665)
8046	Redev SERAF	0	0	6,119,037	6,119,037
8081	Royalties and Bonuses	1,001	272	125	125
	TOTAL REVENUE	109,809,625	103,487,604	103,433,858	103,445,993
8092	PERS Reduction Adjustment	534,266	510,008	518,675	518,675
	TOTAL REVENUE LIMIT SOURCES:	110,343,891	103,997,612	103,952,533	103,964,668
FEDERAL					
8181	Special Ed PL94-142	3,453,923	3,453,923	3,542,685	3,539,504
8181	Special Ed PL94-142 - Prior Year	0	(60,448)	(60,448)	(60,448)
8181	ARRA - IDEA	4,019,261	4,035,541	3,037,657	4,035,541
8182	Special Ed Preschool	356,199	363,314	363,314	363,314
8182	ARRA - Preschool (3319)	435,292	165,382	160,867	165,382
8182	ARRA - Preschool (3324)	0	271,780	31,417	271,780
8182	Special Ed Low Incident	0	2,141	2,758	2,758
8290	Advanced Placement Exam Grant	0	8,376	0	8,376
8290	Drug Free Schools	46,500	53,613	46,259	53,613
8290	IASA Title V	0	2,589	2,460	2,460
8290	Immigration Education Program	38,095	47,880	46,582	54,189
8290	IASATitle I	1,400,200	1,639,348	1,382,735	1,718,678
8290	ARRA - Title I	866,374	857,535	701,017	906,451
8290	State Fiscal Stabilization Fund	7,888,700	2,161,381	2,454,400	2,454,400
8290	Title IIA	553,565	745,026	471,834	746,408
8290	Title IID	0	21,062	18,880	21,703
8290	Title III Part A (LEP)	199,025	213,500	211,814	243,047
8290	Carl Perkins - Vocational Education	81,953	89,492	88,437	89,492
	TOTAL FEDERAL REVENUE	19,339,087	14,071,435	12,502,668	14,616,648
STATE					
8311	Economic Impact Aid	1,214,559	1,145,735	1,145,735	1,145,735
8311	Revenue Limit Supplemental Hours	761,194	0	0	0
8311	Special Ed Infant	184,983	184,983	184,983	184,983
8311	Special Ed Transportation	260,166	595,843	595,843	595,843
8311	Transportation	75,964	173,975	173,975	173,975
8311	Special Ed Mental Health Prevention	99,345	97,262	97,262	97,262
8311	Special Ed Mental Health Prevention-Prior Yr	0	10,800	10,800	10,800
8434	Class Size Reduction	4,838,778	4,819,500	5,128,923	5,128,923
8560	Lottery	2,761,963	2,811,677	2,868,805	2,868,805
8560	Lottery Prior Year	0	0	(37,332)	(37,332)
8590	SB666 Class Size	162,254	207,958	207,958	207,958
8590	SB666 Class Size - Prior Year	0	185,905	185,905	185,905
8590	SB12 Class Size 9th Grade	497,153	637,399	613,896	613,896

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF INCOME
JUNE 30, 2010

MAJOR	DESCRIPTION	2009/10 ADOPTED BUDGET	2009/10 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/10	2009/10 ANNUAL BUDGET
8590	Adult Ed Revenue Limit	0	2,175,208	2,337,178	2,337,178
8590	Advanced Placement	0	20,603	0	20,603
8590	Special Ed Student Workability	112,660	117,660	117,661	117,660
8590	Flexibility - Arts and Music Grant	291,117	297,314	297,314	297,314
8590	Flexibility - High School Exit Exam	86,897	102,225	86,961	102,225
8590	Flexibility - BTSA PAR Mentor	305,718	305,651	322,071	305,651
8590	California English Language	0	12,369	3,268	24,634
8590	California Partnership	129,760	147,358	141,516	152,735
8590	CalPads	0	189,552	189,552	189,552
8590	Flexibility - Comm Based English Tutor	57,871	57,919	57,919	57,919
8590	Continuation High School Block Grant	102,378	102,378	102,376	102,376
8590	Flexibility - Deferred Maintenance	616,315	815,649	815,649	815,649
8590	English Language Acquisition	82,000	77,211	77,211	77,211
8590	Flexibility - GATE	158,000	158,000	143,220	143,220
8590	Gov Performance/API Award	0	4,315	2,585	4,315
8590	Hourly RL Supplemental	0	523,742	729,541	729,541
8590	Hourly RL Supplemental - Prior Year	0	63,862	63,862	63,862
8590	Flexibility - Instructional Materials Fund	1,376,727	1,376,727	1,371,878	1,371,878
8590	International Baccalaureate	20,274	20,839	21,578	21,579
8590	Math/Reading Staff Development	0	218,667	304,835	304,835
8590	Medi Cal Billing	0	100,015	233,061	233,021
8590	Medi Cal Administrative	0	16,539	24,975	24,975
8590	Oral Health Assessment	0	(2,129)	7,653	7,653
8590	Pupil Testing Incentive	87,000	235,828	20,530	235,828
8590	Flexibility - At Risk Counseling	623,541	618,974	642,753	642,753
8590	Flexibility - School Safety Funds	301,823	294,743	293,935	293,935
8590	School Garden Program	0	1,679	1,680	1,679
8590	Global Entrepreneurship Program	100,125	146,403	29,571	146,403
8590	Flexibility - Global Entrepreneurship Program	0	100,244	100,244	100,244
8590	Flexibility - Staff Development Days	873,334	871,573	871,573	871,573
8590	Flexibility - School Improvement Program	1,204,251	1,201,751	1,201,756	1,201,756
8590	State Grant Test Lead Water	0	3,726	3,726	3,726
8590	Student Identification	0	16,263	0	16,263
8590	Flexibility - Targeted Inst'l Improvement Grant	1,062,016	1,058,893	1,058,893	1,058,893
8590	Targeted Inst'l Improvement Grant- Prior Year	0	36,747	36,747	36,747
8590	Tenth Grade Counseling-Block Grant	71,144	72,636	72,636	72,636
8590	Tobacco Use Prevention	30,341	48,111	177,138	630,569
	TOTAL STATE REVENUE	18,549,651	22,480,282	23,139,799	23,995,344
LOCAL					
8631	Sale of Equipment & Supplies	3,500	3,500	120	3,500
8650	Rentals & Leases - Civic Center	657,624	426,146	525,609	509,376
8650	Rentals & Leases - MATES	0	54,285	66,878	66,878
8650	Rentals & Leases - Sites	0	224,592	222,624	224,592
8660	Interest	1,000,000	1,000,000	826,273	1,000,000
8677	Interagency Revenues Miscellaneous	243,990	231,796	334,321	359,176
8689	Transportation Fees	180,000	120,000	98,190	98,190
8689	Other Fees (Ath, Co-Curr & Band)	310,000	348,725	439,354	465,247
8691	Non-Rev Limit 50% Reduction	1,001	272	125	125
8699	Other Local Income	100,000	264,715	726,626	413,905
8699	Advanced Placement Testing	307,744	307,744	326,141	307,744
8699	ASB Bookkeeper	28,337	28,337	28,154	28,337

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF INCOME
JUNE 30, 2010

MAJOR	DESCRIPTION	2009/10 ADOPTED BUDGET	2009/10 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/10	2009/10 ANNUAL BUDGET
8699	Amgen Grants	0	3,712	2,654	3,712
8699	Auto Mall Donations	0	24,340	14,089	24,340
8699	Community Enhancement	0	8,548	2,119	8,548
8699	Conejo School's Foundation	0	83,394	32,727	83,394
8699	Conejo School's Found-Anonymous Donation	0	40,000	40,000	40,000
8699	Donations/Field Trips	0	1,376,925	2,982,020	2,961,002
8699	E-Rate Income	200,000	200,000	295,364	295,364
8699	Foreign Student Tuition	0	24,351	0	36,526
8699	Kenrose Kitchen Donation	0	27,670	20,107	45,170
8699	Neighborhood City Pay	981,247	232,887	296,406	307,017
8699	Neighborhood City State	611,460	611,736	626,647	626,647
8699	Neighborhood for Learning-Fees	190,000	232,677	57,415	215,055
8699	Neighborhood for Learning	610,800	610,800	610,800	610,800
8699	Outdoor Education	364,642	364,289	198,945	364,289
8699	Playground Equipment	0	54	0	54
8699	PreSat Testing	29,179	33,280	33,280	33,280
8699	Safety Funds from JPA	173,050	186,128	59,504	186,128
8699	Sage Grant	0	25,740	48,094	65,740
8699	Saturday Enrichment	1,855	25,340	20,528	40,460
8699	Stadium Renovation - NPHS	0	33,521	19	19
8699	Staff Supplemental - Madrona	0	29,691	34,188	53,694
8699	Success Maker	0	2,311	2,085	2,311
8699	Technology Programs	0	23,596	20,568	28,578
8699	TOPASS Redevelopment Funds	1,022,000	1,061,737	66,193	1,086,895
8699	Track Renovation - Cypress	0	5,000	5,000	5,000
8699	Troop Realty Grants	0	11,273	54	11,273
8699	Way to Grow	30,000	30,000	15,140	30,000
8699	West Ed Grant	0	20	0	1,020
	TOTAL LOCAL FUNDS	7,046,429	8,319,132	9,078,361	10,643,386
INCOMING TRANSFERS					
8710	Out-of-District Tuition	10,000	10,000	74,377	74,377
8792	SELPA Transfer Spec Ed Master Plan	8,648,601	8,695,466	8,717,828	8,717,828
8792	SELPA Transfer Spec Ed Master Plan-Prior Yr	0	10,778	11,229	11,229
8792	Spec Ed 10 Year Mandate	89,604	89,604	89,604	89,604
8792	Program Specialists	206,719	206,719	199,691	199,691
8912	Interfund Gen/Special Reserve/TOPASS	4,000	4,000	4,000	4,000
8919	ARRA-State Fiscal Stabilization Fund	7,888,700	7,888,700	0	0
8919	Interfund Tsf-Deferred Maintenance-Equipment	0	165,297	165,297	165,297
8997	Flexibility Beginning Bal-Deferred Maintenance	0	0	2,664,800	2,664,800
	TOTAL INCOMING TRANSFERS	16,847,624	17,070,564	11,926,826	11,926,826
8000	TOTAL INCOME	<u>172,126,682</u>	<u>165,939,025</u>	<u>160,600,187</u>	<u>165,146,872</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF EXPENSE
JUNE 30, 2010

MAJOR	DESCRIPTION	2009/10 ADOPTED BUDGET	2009/10 2ND INTERIM BUDGET	ACTUAL EXPENSES 06/30/10	2009/10 ANNUAL BUDGET
1100	Teacher Salaries	69,907,896	71,005,265	70,748,803	71,758,858
1100	Certificated Salary Savings	(400,000)	(150,000)	0	(150,000)
1100	Column	450,000	0	0	0
1100	Additional 4 Certificated Teachers	280,801	0	0	0
1200	Counselors, Psychs, Librarians & Nurses	4,408,528	4,637,640	4,753,774	4,634,453
1300	Supt, Ass Supts, Dirctrs, Princps, Coords	6,594,622	6,634,808	6,604,299	6,662,017
1900	Other Certificated Salaries	537,960	572,837	519,989	578,529
	TOTAL CERTIFICATED SALARIES	81,779,807	82,700,550	82,626,865	83,483,857
2100	IA's Occ Ther/Coachs/Class Advts/Tutors	5,240,366	4,846,298	5,729,886	4,939,738
2200	M&O Int/Transp/Health Clerks	7,637,804	7,731,066	7,753,481	7,742,218
2200	Maintenance Salary Savings	(30,000)	0	0	0
2300	Class Directors & Supv Salaries	1,489,096	1,444,947	1,436,166	1,444,947
2400	Secretarial & Clerical Salaries	7,255,174	7,049,648	6,979,362	7,107,426
2400	Secretarial & Clerical Salaries Savings	(30,000)	0	0	0
2900	Other Class Salaries	1,371,281	1,484,381	3,146,289	2,056,830
	TOTAL CLASSIFIED SALARIES	22,933,721	22,556,340	25,045,184	23,291,159
3100	STRS	6,714,511	6,683,852	6,685,294	6,707,613
3200	PERS	1,774,727	1,785,333	1,856,741	1,818,080
3300	OASDI/Medicare	2,789,943	2,732,369	2,809,252	2,779,601
3400	Health & Welfare	18,412,882	18,623,082	18,304,500	18,650,273
3500	SUI	319,635	313,776	319,636	316,845
3600	Workers' Compensation	1,613,414	1,605,449	1,651,437	1,620,968
3700	Retiree Benefits	424,543	413,899	319,360	413,899
3800	PERS Reduction	418,139	398,785	403,261	409,975
3900	Other Benefits	100,156	98,561	70,316	98,561
	TOTAL BENEFITS	32,567,950	32,655,106	32,419,797	32,815,815
4100	Textbooks	264,501	314,221	143,417	402,988
4200	Other Books	204,744	163,823	249,238	195,144
4300	Materials and Supplies	7,967,295	12,685,772	4,573,385	14,377,355
4400	Non-Capitalized Furn/Equip	668,437	1,205,105	1,348,459	1,347,017
	TOTAL BOOKS AND SUPPLIES	9,104,977	14,368,921	6,314,499	16,322,504
5120	Professional Services-Transportation	2,089,440	2,089,440	2,139,131	2,089,440
5200	Travel & Conferences	352,449	412,730	504,704	448,769
5300	Dues & Membership	33,865	39,585	40,071	39,585
5400	Insurance	1,204,352	1,205,383	1,207,325	1,205,383
5500	Operation & Housekeeping Services	4,498,950	4,502,379	3,585,275	4,502,619
5600	Rentals, Leases & Repairs	1,293,139	1,387,623	1,344,982	1,418,037
5700	Interprogram Chrgs (Postage, CopyCtr)	(140,840)	(160,840)	(141,286)	(78,263)
5800	Prof/Consult Serv & Oper Expenses	4,487,277	4,541,376	4,270,028	4,639,987
5900	Communications	795,935	805,065	825,951	806,422
	TOTAL CONTRACTED SERVICES AND OTHER OPERATING EXPENSES	14,614,567	14,822,741	13,776,181	15,071,979

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF EXPENSE
JUNE 30, 2010

MAJOR	DESCRIPTION	2009/10 ADOPTED BUDGET	2009/10 2ND INTERIM BUDGET	ACTUAL EXPENSES 06/30/10	2009/10 ANNUAL BUDGET
6400	Equipment	97,250	239,268	174,162	256,057
6500	Equipment Replacement	8,000	4,000	972	4,000
	TOTAL CAPITAL OUTLAY	<u>105,250</u>	<u>243,268</u>	<u>175,134</u>	<u>260,057</u>
7100	Excess Costs-Special Education	1,488,345	1,384,127	1,502,315	1,503,629
7300	Direct & Indirect Support-Adult Ed	(540,127)	(527,100)	(527,100)	(527,100)
	Direct & Indirect Support-Child Care	(369,908)	(369,908)	(369,908)	(369,908)
7600	Interfund Transfers				
	Topass	1,022,000	1,061,737	64,895	1,061,737
	ARRA/SFSF	7,888,700	7,888,700	0	0
	Health and Welfare Fund		18,827	18,827	18,827
	Adult Education Revenue Limit	0	2,175,191	2,337,161	2,337,161
	TOTAL OTHER OUTGO	<u>9,489,010</u>	<u>11,631,574</u>	<u>3,026,190</u>	<u>4,024,346</u>
	TOTAL 1000-7000	<u>170,595,282</u>	<u>178,978,500</u>	<u>163,383,850</u>	<u>175,269,717</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
UNRESTRICTED FUNDS
FINANCIAL STATEMENT
JUNE 30, 2010

NET BEGINNING BALANCE JULY 1, 2009		15,273,443
Stores	265,388	
Revolving Cash	33,000	
Reserve for Program Carryovers	1,355,366	
School Carryovers	586,980	
Revenue Limit Reserve (09-10 One-Time Reduction)	5,360,789	
3% Reserve for Contingency	5,011,853	
Reserve for 09-10 Budget Development	<u>2,660,065</u>	
Incomes		<u>119,268,556</u>
Total Income and Beginning Balance		134,541,999
Expenditures		<u>115,597,352</u>
ENDING BALANCE - JUNE 30, 2010		<u><u>18,944,647</u></u>

BREAKDOWN OF NET ENDING BALANCE

Stores		170,137
Revolving Cash		43,000
Reserve for Program Carryovers		1,774,127
Supplemental Hours Programs		205,799
Energy Savings Applied to 2010-11 Budget		611,000
School Carryovers		772,059
State Fiscal Stabilization Funds Reserve		293,019
Deferred Maintenance Fund Balance Transfer		2,664,800
3% Reserve for Contingency		4,901,516
Reserve for 10-11 Budget Development		<u>7,509,190</u>
ENDING BALANCE - JUNE 30, 2010		<u><u>18,944,647</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF INCOME
UNRESTRICTED FUNDS
JUNE 30, 2010

MAJOR	DESCRIPTION	2009/10 ADOPTED BUDGET	2009/10 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/10	2009/10 ANNUAL BUDGET
REVENUE LIMIT SOURCES					
8011	State Aid Revenue Limit	31,954,303	26,700,814	25,434,374	25,434,374
8015	Charter School	(936,014)	(1,097,430)	(1,149,348)	(1,137,213)
8019	State Aid Revenue Limit - Prior Year	0	0	39,098	39,098
8021	Tax Relief Subventions	795,784	754,482	811,840	811,840
8029	Other Subventions	0	58,625	17,111	17,111
8041	Secured Roll Taxes	76,568,483	73,690,619	70,058,940	70,058,940
8042	Unsecured Roll Taxes	2,480,979	2,837,124	2,918,719	2,918,719
8043	Prior Years' Taxes	363,512	290,809	567,421	567,421
8044	Supplemental Taxes	1,263,755	1,421,937	1,057,206	1,057,206
8045	Education Revenue Aug Fund	(2,682,178)	(1,169,648)	(2,440,665)	(2,440,665)
8046	Redev SERAF	0	0	6,119,037	6,119,037
8081	Royalties and Bonuses	1,001	272	125	125
8091	Special Education Transfer	(2,727,918)	(2,727,918)	(2,626,827)	(2,626,827)
	TOTAL REVENUE	107,081,707	100,759,686	100,807,031	100,819,166
8092	PERS Reduction Adjustment	534,266	510,008	518,675	518,675
	TOTAL REVENUE LIMIT SOURCES:	107,615,973	101,269,694	101,325,706	101,337,841
FEDERAL					
8290	Advanced Placement Exam Grant	0	8,376	0	8,376
	TOTAL FEDERAL REVENUE	0	8,376	0	8,376
STATE					
8311	Revenue Limit Supplemental Hours	761,194	0	0	0
8434	Class Size Reduction	4,838,778	4,819,500	5,128,923	5,128,923
8560	Lottery	2,499,462	2,514,508	2,537,349	2,537,349
8560	Lottery Prior Year	0	0	(91,812)	(91,812)
8590	SB666 Class Size	162,254	207,958	0	0
8590	SB12 Class Size 9th Grade	497,153	637,399	304,087	304,087
8590	SB12 Class Size Prior Year	0	185,905	185,905	185,905
8590	Adult Ed Revenue Limit	0	2,175,208	2,337,178	2,337,178
8590	Advanced Placement	0	20,603	0	20,603
8590	Flexibility - Arts and Music Grant	291,117	297,314	165,193	165,193
8590	Flexibility - At Risk Counseling	623,541	618,974	23,835	23,835
8590	Flexibility - BTSA PAR Mentor	305,718	305,651	231,996	215,576
8590	Continuation High School Block Grant	102,378	102,378	102,376	102,376
8590	International Baccalaureate	20,274	20,839	21,578	21,579
8590	California English Language	0	12,369	3,268	24,634
8590	Flexibility - Comm Based English Tutor	57,871	57,919	57,919	57,919
8590	Flexibility - Deferred Maintenance	616,315	815,649	815,649	815,649
8590	Flexibility - GATE	158,000	158,000	143,220	143,220
8590	Flexibility - High School Exit Exam	86,897	102,225	86,961	102,225
8590	Flexibility - Instructional Materials Fund	1,376,727	1,376,727	1,371,878	1,371,878
8590	Global Entrepreneurship Program	100,125	146,403	29,571	146,403
8590	Flexibility - Global Entrepreneurship Program	0	100,244	100,244	100,244
8590	Gov Performance/API Award	0	4,315	2,585	4,315
8590	Hourly RL Supplemental	0	523,742	729,541	729,541
8590	Hourly RL Supplemental - Prior Year	0	63,862	63,862	63,862
8590	Math/Reading Staff Development	0	218,667	172,856	172,856
8590	Medi Cal Billing	0	100,015	233,061	233,021
8590	Medi Cal Administrative	0	16,539	24,975	24,975
8590	Oral Health Assessment	0	(2,129)	7,653	7,653

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF INCOME
UNRESTRICTED FUNDS
JUNE 30, 2010

MAJOR	DESCRIPTION	2009/10 ADOPTED BUDGET	2009/10 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/10	2009/10 ANNUAL BUDGET
8590	Pupil Testing Incentive	87,000	235,828	20,530	235,828
8590	Flexibility - School Safety Funds	301,823	294,743	211,277	211,277
8590	Flexibility - School Improvement Program	1,204,251	1,201,751	1,201,756	1,201,756
8590	Flexibility - Staff Development Days	873,334	871,573	871,573	871,573
8590	State Grant Test Lead Water	0	3,726	3,726	3,726
8590	Student Identification	0	16,263	0	16,263
8590	Flexibility - Targeted Inst'l Improvement Grt	1,062,016	1,058,893	1,058,893	1,058,893
8590	Targeted Inst'l Imprve Grant- Prior Year	0	36,747	36,747	36,747
8590	Tenth Grade Counseling-Block Grant	71,144	72,636	72,636	72,636
	TOTAL STATE REVENUE	16,097,372	19,392,944	18,266,989	18,657,886
LOCAL					
8631	Sale of Equipment & Supplies	3,500	3,500	120	3,500
8650	Rentals & Leases - Civic Center	657,624	426,146	525,609	509,376
8650	Rentals & Leases - MATES	0	54,285	66,878	66,878
8650	Rentals & Leases - Sites	0	224,592	222,624	224,592
8660	Interest	1,000,000	1,000,000	826,273	1,000,000
8677	Interagency Revenues Miscellaneous	243,990	231,796	334,321	359,176
8689	Transportation Fees	180,000	120,000	98,190	98,190
8689	Other Fees (Ath, Co-Curr & Band)	310,000	348,725	439,354	465,247
8691	Non-Rev Limit 50% Reduction	1,001	272	125	125
8699	Other Local Income	100,000	97,689	415,401	130,494
8699	Advanced Placement Testing	307,744	307,744	326,141	307,744
8699	ASB Bookkeeper	28,337	28,337	28,154	28,337
8699	Donations/Field Trips	0	1,375,249	2,982,020	2,959,326
8699	E-Rate Income	200,000	200,000	295,364	295,364
8699	Outdoor Education	364,642	364,289	198,945	364,289
8699	PreSat Testing	29,179	33,280	33,280	33,280
8699	Safety Funds from JPA	173,050	186,128	59,504	186,128
8699	Stadium Renovation	0	33,521	19	19
8699	TOPASS Redevelopment Funds	1,022,000	1,061,737	66,193	1,086,895
	TOTAL LOCAL FUNDS	4,621,067	6,097,290	6,918,515	8,118,960
INCOMING TRANSFERS					
8710	Out-of-District Tuition	10,000	10,000	74,377	74,377
8912	Interfund Gen/Special Reserve/TOPASS	4,000	4,000	4,000	4,000
8919	ARRA - State Fiscal Stabilization Fund	7,888,700	7,888,700	0	0
	Interfund Tsf-Deferred Maintenance-Equip	0	165,297	165,297	165,297
8980	Contributions to Restricted Programs				
	Special Education-Basic IDEA	(4,866,159)	(4,914,346)	(4,653,099)	(4,653,099)
	Special Education Preschool Program	(308,833)	(335,687)	(326,951)	(326,951)
	Routine Restricted Maintenance	(4,584,498)	(4,492,016)	(4,339,461)	(4,339,461)
	Pupil Transportation - Regular	(660,920)	(564,796)	(906,719)	(906,719)
	Pupil Transportation - Special Education	(934,834)	(598,357)	(184,045)	(184,045)
	Interest on Programs	0	0	1,124	1,124
8997	Flexibility Beginning Bal-Deferred Maintenance	0	0	2,664,800	2,664,800
	Flexibility Beginning Balances-Categorigals	0	197,474	258,023	258,023
	TOTAL INCOMING TRANSFERS	(3,452,544)	(2,639,731)	(7,242,654)	(7,242,654)
8000	TOTAL INCOME	124,881,868	124,128,573	119,268,556	120,880,409

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF EXPENSE
UNRESTRICTED FUNDS
JUNE 30, 2010

MAJOR	DESCRIPTION	2009/10 ADOPTED BUDGET	2009/10 2ND INTERIM BUDGET	ACTUAL EXPENSES 06/30/10	2009/10 ANNUAL BUDGET
1100	Teacher Salaries	59,599,304	60,575,119	56,232,728	60,735,181
1100	Certificated Salary Savings	(400,000)	(150,000)	0	(150,000)
1100	Column	450,000	0	0	0
1100	Additional 4 Certificated Teachers	280,801	0	0	0
1200	Counselors, Psychs, Librarians & Nurses	3,393,877	3,654,833	2,537,210	3,035,915
1300	Supt, Ass Supts, Dirctrs, Princps, Coords	6,257,663	6,358,772	6,318,478	6,375,191
1900	Other Certificated Salaries	188,786	226,535	172,779	232,227
	TOTAL CERTIFICATED SALARIES	69,770,431	70,665,259	65,261,195	70,228,514
2100	IA's Occ Ther/Coachs/Class Advrs/Tutors	65,860	157,795	743,606	250,440
2200	M&O Int/Transp/Health Clerks	5,083,128	5,234,164	4,266,274	5,244,584
2200	Maintenance Salary Savings	(30,000)	0	0	0
2300	Class Directors & Supv Salaries	957,799	911,524	593,909	911,524
2400	Secretarial & Clerical Salaries	6,468,511	6,412,615	5,546,792	6,435,982
2400	Secretarial & Clerical Salaries Savings	(30,000)	0	0	0
2900	Other Class Salaries	1,317,870	1,355,098	2,142,912	1,622,246
	TOTAL CLASSIFIED SALARIES	13,833,168	14,071,196	13,293,493	14,464,776
3100	STRS	5,737,034	5,708,263	5,277,427	5,722,761
3200	PERS	1,116,637	1,155,475	953,765	1,164,955
3300	OASDI/Medicare	1,992,740	1,970,671	1,751,045	1,995,085
3400	Health & Welfare	14,299,963	14,393,687	13,115,057	14,420,542
3500	SUI	255,690	251,682	232,608	253,417
3600	Workers' Compensation	1,288,876	1,290,024	1,207,004	1,298,780
3700	Retiree Benefits	364,513	353,699	271,318	353,699
3800	PERS Reduction	169,003	180,973	96,879	184,329
3900	Other Benefits	87,497	85,421	61,951	85,421
	TOTAL BENEFITS	25,311,953	25,389,895	22,967,054	25,478,989
4100	Textbooks	2,000	58,183	63,219	58,183
4200	Other Books	204,504	150,834	187,000	152,592
4300	Materials and Supplies	3,551,195	6,720,824	2,449,121	7,696,389
4400	Non-Capitalized Furn/Equip	601,870	612,046	606,794	669,095
	TOTAL BOOKS AND SUPPLIES	4,359,569	7,541,887	3,306,134	8,576,259
5120	Professional Services-Transportation	340,000	340,000	508,110	340,000
5200	Travel & Conferences	242,004	247,800	238,114	249,684
5300	Dues & Membership	33,865	39,235	36,406	39,235
5400	Insurance	1,204,352	1,205,383	1,207,325	1,205,383
5500	Operation & Housekeeping Services	4,485,450	4,488,679	3,567,665	4,488,919
5600	Rentals, Leases & Repairs	1,180,118	1,229,076	1,145,732	1,249,448
5700	Interprogram Chrgs (Postage, CopyCtr)	(145,000)	(194,168)	(202,000)	(119,147)
5800	Prof/Consult Serv & Oper Expenses	1,883,844	2,010,065	2,022,211	2,074,749
5900	Communications	777,835	787,265	813,347	788,157
	TOTAL CONTRACTED SERVICES AND OTHER OPERATING EXPENSES	10,002,468	10,153,335	9,336,910	10,316,428

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF EXPENSE
UNRESTRICTED FUNDS
JUNE 30, 2010

MAJOR	DESCRIPTION	2009/10 ADOPTED BUDGET	2009/10 2ND INTERIM BUDGET	ACTUAL EXPENSES 06/30/10	2009/10 ANNUAL BUDGET
6400	Equipment	97,250	239,268	174,162	256,057
6500	Equipment Replacement	8,000	4,000	972	4,000
	TOTAL CAPITAL OUTLAY	105,250	243,268	175,134	260,057
7100	Excess Costs-Special Education	10,000	10,000	6,974	10,000
7300	Direct & Indirect Support-Adult Ed	(540,127)	(527,100)	(527,100)	(527,100)
	Direct & Indirect Support-Child Care	(369,908)	(369,908)	(369,908)	(369,908)
	Direct & Indirect Support-Restricted Prgms	(154,336)	(300,416)	(273,417)	(331,413)
7600	Interfund Transfers				
	Topass	1,022,000	1,061,737	64,895	1,061,737
	Health and Welfare Fund		18,827	18,827	18,827
	Adult Education Revenue Limit	0	2,175,191	2,337,161	2,337,161
	TOTAL OTHER OUTGO	(32,371)	2,068,331	1,257,432	2,199,304
	TOTAL 1000-7000	123,350,468	130,133,171	115,597,352	131,524,327

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
RESTRICTED FUNDS
FINANCIAL STATEMENT
JUNE 30, 2010

NET BEGINNING BALANCE JULY 1, 2009	7,058,529
Incomes	<u>41,331,631</u>
Total Income and Beginning Balance	48,390,160
Expenditures	<u>47,786,498</u>
ENDING BALANCE - JUNE 30, 2010	<u><u>603,662</u></u>
<hr/>	
BREAKDOWN OF NET ENDING BALANCE	
Reserve for Program Carryover	<u>603,662</u>
ENDING BALANCE - JUNE 30, 2010	<u><u>603,662</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF INCOME
RESTRICTED FUNDS
JUNE 30, 2010

MAJOR	DESCRIPTION	2009/10 ADOPTED BUDGET	2009/10 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/10	2009/10 ANNUAL BUDGET
REVENUE LIMIT SOURCES					
8091	Transfer from General Fund	2,727,918	2,727,918	2,626,827	2,626,827
	TOTAL REVENUE LIMIT SOURCES:	2,727,918	2,727,918	2,626,827	2,626,827
FEDERAL					
8181	Special Ed PL94-142	3,453,923	3,453,923	3,542,685	3,539,504
8181	Special Ed PL94-142 - Prior Year	0	(60,448)	(60,448)	(60,448)
8181	ARRA - IDEA	4,019,261	4,035,541	3,037,657	4,035,541
8182	Special Ed Infant Dis Grant	356,199	363,314	363,314	363,314
8182	ARRA - Preschool	435,292	165,382	160,867	165,382
8182	ARRA - Preschool	0	271,780	31,417	271,780
8182	Special Ed Low Incident	0	2,141	2,758	2,758
8290	Drug Free Schools	46,500	53,613	46,259	53,613
8290	IASA Title V	0	2,589	2,460	2,460
8290	Immigration Education Program	38,095	47,880	46,582	54,189
8290	State Fiscal Stabilization Fund	7,888,700	2,161,381	2,454,400	2,454,400
8290	IASA Title I	1,400,200	1,639,348	1,382,735	1,718,678
8290	ARRA - Title I	866,374	857,535	701,017	906,451
8290	Title IIA	553,565	745,026	471,834	746,408
8290	Title IID	0	21,062	18,880	21,703
8290	Title III Part A (LEP)	199,025	213,500	211,814	243,047
8290	Vocational Education	81,953	89,492	88,437	89,492
	TOTAL FEDERAL REVENUE	19,339,087	14,063,059	12,502,668	14,608,272
STATE					
8311	Economic Impact Aid	1,214,559	1,145,735	1,145,735	1,145,735
8311	Special Ed Infant	184,983	184,983	184,983	184,983
8311	Special Ed Transportation	260,166	595,843	595,843	595,843
8311	Transportation	75,964	173,975	173,975	173,975
8311	Special Ed Mental Health Prevention	99,345	97,262	97,262	97,262
8311	Special Ed Mental Health Prevention-Prior Yr	0	10,800	10,800	10,800
8560	Lottery	262,501	297,169	331,455	331,455
8560	Lottery Prior Year	0	0	54,481	54,481
8590	Flexibility - School Safety Funds	0	0	82,658	82,658
8590	Flexibility - At Risk Counseling	0	0	618,918	618,918
8590	Flexibility - BTSA PAR Mentor	0	0	90,075	90,075
8590	Flexibility - Arts and Music Grant	0	0	132,121	132,121
8590	SB12 Class Size 9th Grade	0	0	309,809	309,809
8590	SB666 Class Size	0	0	207,958	207,958
8590	Math/Reading Staff Development	0	0	131,979	131,979
8590	Special Ed Student Workability	112,660	117,660	117,661	117,660
8590	California Partnership	129,760	147,358	141,516	152,735
8590	Cal Pads	0	189,552	189,552	189,552
8590	English Language Acquisition	82,000	77,211	77,211	77,211
8590	School Garden Program	0	1,679	1,680	1,679
8590	Tobacco Use Prevention	30,341	48,111	177,138	630,569
	TOTAL STATE REVENUE	2,452,279	3,087,338	4,872,810	5,337,458
LOCAL					
8699	Other Local Income	0	168,702	311,225	285,087
8699	Amgen Grants	0	3,712	2,654	3,712
8699	Auto Mall Donations	0	24,340	14,089	24,340
8699	Community Enhancement	0	8,548	2,119	8,548
8699	Conejo School's Foundation	0	83,394	32,727	83,394
8699	Conejo School's Found-Anonymous Donation	0	40,000	40,000	40,000
8699	Foreign Student Tuition	0	24,351	0	36,526

GENERAL FUND
SUMMARY OF INCOME
RESTRICTED FUNDS
JUNE 30, 2010

MAJOR	DESCRIPTION	2009/10 ADOPTED BUDGET	2009/10 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/10	2009/10 ANNUAL BUDGET
8699	Kenrose Kitchen Donation	0	27,670	20,107	45,170
8699	Neighborhood City Pay	981,247	232,887	296,406	307,017
8699	Neighborhood City State	611,460	611,736	626,647	626,647
8699	Neighborhood for Learning-Fees	190,000	232,677	57,415	215,055
8699	Neighborhood for Learning	610,800	610,800	610,800	610,800
8699	Playground Equipment	0	54	0	54
8699	Sage Grant	0	25,740	48,094	65,740
8699	Saturday Enrichment	1,855	25,340	20,528	40,460
8699	Success Maker	0	2,311	2,085	2,311
8699	Staff Supplemental - Madrona	0	29,691	34,188	53,694
8699	Technology Programs	0	23,596	20,568	28,578
8699	Track Renovation - Cypress	0	5,000	5,000	5,000
8699	Troop Realty Grants	0	11,273	54	11,273
8699	Way to Grow	30,000	30,000	15,140	30,000
8699	West Ed Grant	0	20	0	1,020
	TOTAL LOCAL FUNDS	2,425,362	2,221,842	2,159,846	2,524,426
INCOMING TRANSFERS					
8792	SELPA Transfer Spec Ed Master Plan	8,648,601	8,695,466	8,717,828	8,717,828
8792	SELPA Transfer Spec Ed Master Plan-Prior Yr	0	10,778	11,229	11,229
8792	Spec Ed 10 Year Mandate	89,604	89,604	89,604	89,604
8792	Program Specialists	206,719	206,719	199,691	199,691
8980	Contributions from General Fund				
	Special Education-Basic IDEA	4,866,159	4,914,346	4,653,099	4,653,099
	Special Education Preschool Program	308,833	335,687	326,951	326,951
	Routine Restricted Maintenance	4,584,498	4,492,016	4,339,461	4,339,461
	Pupil Transportation - Regular	660,920	564,796	906,719	906,719
	Pupil Transportation - Special Education	934,834	598,357	184,045	184,045
	Interest on Programs	0	0	(1,124)	(1,124)
8997	Flexibility - Categoricals Ending Balance	0	(197,474)	(258,023)	(258,023)
	TOTAL INCOMING TRANSFERS	20,300,168	19,710,295	19,169,480	19,169,480
8000	TOTAL INCOME	<u>47,244,814</u>	<u>41,810,452</u>	<u>41,331,631</u>	<u>44,266,463</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF EXPENSE
RESTRICTED FUNDS
JUNE 30, 2010

MAJOR	DESCRIPTION	2009/10 ADOPTED BUDGET	2009/10 2ND INTERIM BUDGET	ACTUAL EXPENSES 06/30/10	2009/10 ANNUAL BUDGET
1100	Teacher Salaries	10,308,592	10,430,146	14,516,075	11,023,677
1200	Counselors, Psychs, Librarians & Nurses	1,014,651	982,807	2,216,565	1,598,538
1300	Supt, Ass Supts, Dirctrs, Princps, Coords	336,959	276,036	285,821	286,826
1900	Other Certificated Salaries	349,174	346,302	347,209	346,302
	TOTAL CERTIFICATED SALARIES	<u>12,009,376</u>	<u>12,035,291</u>	<u>17,365,670</u>	<u>13,255,343</u>
2100	IA's Occ Ther/Coachs/Class Advs/Tutors	5,174,506	4,688,503	4,986,280	4,689,298
2200	M&O Int/Transp/Health Clerks	2,554,676	2,496,902	3,487,207	2,497,634
2300	Class Directors & Supv Salaries	531,297	533,423	842,257	533,423
2400	Secretarial & Clerical Salaries	786,663	637,033	1,432,570	671,444
2900	Other Class Salaries	53,411	129,283	1,003,377	434,584
	TOTAL CLASSIFIED SALARIES	<u>9,100,553</u>	<u>8,485,144</u>	<u>11,751,691</u>	<u>8,826,383</u>
3100	STRS	977,477	975,589	1,407,866	984,852
3200	PERS	658,090	629,858	902,976	653,125
3300	OASDI/Medicare	797,203	761,698	1,058,207	784,516
3400	Health & Welfare	4,112,919	4,229,395	5,189,444	4,229,731
3500	SUI	63,945	62,094	87,027	63,428
3600	Workers' Compensation	324,538	315,425	444,433	322,188
3700	Retiree Benefits	60,030	60,200	48,042	60,200
3800	PERS Reduction	249,136	217,812	306,382	225,646
3900	Other Benefits	12,659	13,140	8,365	13,140
	TOTAL BENEFITS	<u>7,255,997</u>	<u>7,265,211</u>	<u>9,452,742</u>	<u>7,336,826</u>
4100	Textbooks	262,501	256,038	80,198	344,805
4200	Other Books	240	12,497	62,238	42,552
4300	Materials and Supplies	4,416,100	5,965,440	2,124,264	6,680,966
4400	Non-Capitalized Furn/Equip	66,567	593,059	741,665	677,922
	TOTAL BOOKS AND SUPPLIES	<u>4,745,408</u>	<u>6,827,034</u>	<u>3,008,365</u>	<u>7,746,245</u>
5120	Professional Services-Transportation	1,749,440	1,749,440	1,631,020	1,749,440
5200	Travel & Conferences	110,445	164,930	266,590	199,085
5300	Dues & Membership	0	350	3,665	350
5500	Operation & Housekeeping Services	13,500	13,700	17,611	13,700
5600	Rentals, Leases & Repairs	113,021	158,547	199,250	168,589
5700	Interprogram Chrgs (Postage, CopyCtr)	4,160	33,328	60,714	40,884
5800	Prof/Consult Serv & Oper Expenses	2,603,433	2,531,311	2,247,818	2,565,238
5900	Communications	18,100	17,800	12,604	18,265
	TOTAL CONTRACTED SERVICES AND OTHER OPERATING EXPENSES	<u>4,612,099</u>	<u>4,669,406</u>	<u>4,439,272</u>	<u>4,755,551</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF EXPENSE
RESTRICTED FUNDS
JUNE 30, 2010

MAJOR	DESCRIPTION	2009/10 ADOPTED BUDGET	2009/10 2ND INTERIM BUDGET	ACTUAL EXPENSES 06/30/10	2009/10 ANNUAL BUDGET
6400	Equipment	0	0	0	0
6500	Equipment Replacement	0	0	0	0
	TOTAL CAPITAL OUTLAY	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
7100	Excess Costs	1,478,345	1,374,127	1,495,341	1,493,629
7300	Direct & Indirect Support-General Fund	154,336	300,416	273,417	331,413
7619	Interfund Transfers ARRA/SFSF	7,888,700	7,888,700	0	0
	TOTAL OTHER OUTGO	<u>9,521,381</u>	<u>9,563,243</u>	<u>1,768,758</u>	<u>1,825,042</u>
	TOTAL 1000-7000	<u>47,244,814</u>	<u>48,845,329</u>	<u>47,786,498</u>	<u>43,745,390</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 JUNE 30, 2010

EXHIBIT A

REVENUE LIMIT CALCULATION

2008-09 Base Revenue Limit		6,121.71
2009-10 Inflation Increase (4.25%)		262.00
		6,383.71
2009-10 Revenue Limit ADA:		
Regular ADA P2 CVUSD		20,697.56
MATES Conversion Charter School (09/10 P2)		284.29
2009-10 Revenue Limit Before Adjustments		133,942,046
Meals for Needy		1,336,172
Beginning Teacher Salary		441,097
		135,719,315
2009-10 Revenue Limit To Be Deficited		(24,911,280)
2009-10 Revenue Limit Deficit (18.3550%/.81645)		(5,364,329)
2008-09 Revenue Limit Recapture (21,203.72 ADA X \$252.99)		(5,364,329)
2009-10 Revenue Limit Deficit		105,443,705
2009-10 Non-Deficited Adjustments:		
Unemployment Insurance		320,307
PERS Reduction		(518,675)
County ADA Transfer 4,975.14 x 38.33		(190,697)
2009-10 Total Revenue Limit		105,054,640
Less Local Taxes:		
Homeowners Subventions	811,840	
Other Taxes	17,111	
Secured Taxes	70,058,940	
Unsecured Taxes	2,918,719	
Prior Year's Taxes	567,421	
Supplemental Taxes	1,057,206	
Royalties and Bonuses	125	
Charter School Property Tax-In Lieu	(1,137,213)	
S-ERAF	6,119,037	
Education Revenue Augmentation Fund		
(ERAF) Transfer	(2,440,665)	(77,972,521)
2009-10 MATES Conversion Charter		
General Purpose Block Grant Offset \$5,796/ADA		(1,647,745)
2009-10 GENERAL FUND NET STATE AID REVENUE LIMIT		25,434,374
2009-10 Summer School (Reduced 4.5%)		
Summer School Core Programs		294,038
Remedial Programs		328,290
Pupil Promotion Retention		107,213
		729,541
2009-10 TOTAL REVENUE LIMIT AND HOURLY PROGRAMS		26,163,915

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT
JUNE 30, 2010

2009-10 LOTTERY ACCOUNT SUMMARY

2009-10 Actual Income		
(\$125.50 per ADA X 22,859 ADA including A/E mandated) *		2,868,805
2009-10 Actual Expenditures:		
Classified Staff Development	7,106	
Certificated Staff Development	0	
Curriculum Development	29,405	
Textbooks (Excludes Prior Year)	<u>331,455</u>	
Total 2009-10 Actual Expenditures		<u>(367,966)</u>
2009-10 Lottery Balance applied to General Fund Balance		<u><u>2,500,839</u></u>

* ADA adjusted for elimination of excused absences

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT
JUNE 30, 2010

EMPLOYEE BENEFITS

Object Code	Account	2009/10 Adopted Budget Rate	2009/10 Revised Budget Rate
3100	State Teachers' Retirement	8.250%	8.250%
3200	Public Employees' Retirement	9.709%	9.709% **
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	0.300%	0.300%
3600	Worker's Compensation Insurance	1.530%	1.530%
3400	Health Benefits Yearly Rate		
	Medical without prescription	9,175	9,175
	Prescription	1,198	1,198
	Dental	1,236	1,236
	Vision	225	225
	Life Insurance	104	104
	Total Certificated	11,938	11,938
	Total Classified	11,938	11,938

*Maximum 2009 Social Security Salary \$106,000

** All programs are charged 3.311% for PERS Reduction. This amount is deducted from the Revenue Limit receipts by the State

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT
JUNE 30, 2010

GENERAL FUND MAJOR UTILITY ACCOUNT
PROGRAM 56

Object Code	Title	2009/10 Adopted Budget	2009/10 2nd Interim Budget	Actual Expenses 06/30/10	2009/10 Annual Budget
5510	Gas	450,000	450,000	253,322	450,000
5520	Electricity	2,813,500	2,813,500	2,094,848	2,813,500
5530	Water	700,000	700,000	773,761	700,000
5910	Telephone	740,880	741,897	619,361	741,897
5560	Trash Disposal	345,950	369,879	290,200	369,879
5570	Sanitation	175,000	175,000	174,737	175,000
	Total	5,225,330	5,250,276	4,206,229	5,250,276

GENERAL FUND INSURANCE

<u>Coverage</u>	<u>2008/09 Contribution</u>	<u>Annual 2009/10 Contribution</u>
Liability (COP)	1,078,276	863,195
Booster	3,241	3,212
Property/Fire/DIC/B&M	393,650	339,976
Total	1,475,167	1,206,383

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
FISCAL YEAR 2009-10 PROGRAM CARRYOVERS

JUNE 30, 2010

PROGRAM	PROGRAM NUMBER	RESOURCE NUMBER	AMOUNT
ENERGY SAVINGS ENERGY	#0560-0000	0000	19,592
MEDI-CAL PROGRAM	#MEDC-000	0000	154,756
MEDI-CARE ADMIN ACTIVITIES	#0MAA-0000	0000	64,127
MOVING COSTS - ONE TIME	#0MOV-0000	0000	4,610
FISCAL SERVICES	#0440-0000	0000	15,471
ORAL HEALTH ASSESSMENT	#0HOA-0000	0000	37,576
PERSONNEL COMMISSION	#0960-0000	0000	15,176
SCHOOL ENHANCEMENT PROGRAM	#0070-SITE	0000	9,475
TEACHER BONUSES	#0BON-000	0000	392,734
ALL DISTRICT BAND FESTIVAL	#0BND-000	0000	6,000
EXCESS ATHLETIC, CO-CURRICULAR TRANSPORTATION	#001B-SITE	0000	60,000
DATA PROCESSING	#0450-0000	0000	40,000
CONEJO MAGNET SCHOOL	#0MAG-050	0000	18,519
SUBSTITUTE SAVINGS	#1102-0000	0000	138,686
TOHS GLOBAL ENTREPRENEURSHIP	#0GEP-1600	0000	75,000
SCHOOL SITE CATEGORICAL BLOCK GRANT	#0CBG-SITE	0000	209,685
SCHOOL SAFETY & VIOLENCE	#0SAF-SITE	0000	69,235
HS EXIT EXAM INTENSIVE INSTRUCTION	#0HSE-0000	0000	34,713
MATH READING STAFF DEVELOPMENT	#0MRD-0000	0000	309,041
INSTRUCTIONAL MAT'L, LIB & ED TECH GRANT	#0MLT-SITE	0000	20,825
GYM FLOOR CARE	#057G-SITE	0002	78,921
ENGLISH LANGUAGE LEARNERS	#0ELL-SITE	6286	62,866
SPECIAL EDUCATION INSTRUCTIONAL SUPPLIES	#0010-SITE	6500	46,392
TEACHER BONUSES	#0BON-000	6500	57,435
ECONOMIC IMPACT AID (EIA)	#0860-SITE	7090	434,512
BRAILLE AND LARGE PRINT	#0BLP-0000	7170	2,442
TOTAL			<u>2,377,789</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT
JUNE 30, 2010

ENROLLMENT AND STAFFING

	1st Month Enrollment	Teachers On Norm	Teachers Off Norm	Special Funding	Other	TOTAL
Elementary						
Acacia	403	17.00				17.00
Aspen	413	18.00				18.00
Banyan	460	19.00		1.00		20.00
Conejo	529	22.00		0.80		22.80
Cypress	441	19.00				19.00
EARTHS	483	21.00				21.00
Glenwood	337	14.00				14.00
Ladera	381	17.00				17.00
Lang Ranch	719	30.00		2.00		32.00
Madrona	553	23.00				23.00
Maple	341	14.00				14.00
Park Oaks	257	12.00		1.00		13.00
Sycamore Canyon	935	39.00				39.00
Walnut	349	15.00				15.00
Weathersfield	438	18.00				18.00
Westlake	509	21.00				21.00
Westlake Hills	567	25.00				25.00
Wildwood	417	17.00				17.00
Outdoor School	0	0	0.50			0.50
Subtotal	8,532	361.00	0.50	4.80	-	366.30
Middle						
Colina (6-8)	1,068	37.60	1.20	0.40	1.20	40.40
Los Cerritos(6-8)	963	34.10	1.20	0.20	1.00	36.50
Redwood (6-8)	1,015	35.90	1.20	0.20	1.00	38.30
Sequoia (6-8)	1,119	39.30	1.20	0.40	1.00	41.90
Sycamore (6-8)	440	15.10	1.80	-	0.40	17.30
Subtotal	4,605	162.00	6.60	1.20	4.60	174.40
High School						
Newbury Park	2,478	86.70	1.60	0.90	4.20	93.40
Thousand Oaks	2,444	84.30	1.00	1.00	4.00	90.30
Westlake	2,362	81.00	0.60	0.60	3.60	85.80
Conejo Valley	167	8.80	3.40			12.20
Century	29	2.40				2.40
Subtotal	7,480	263.20	6.60	2.50	11.80	284.10
BTSA/PAR				3.00		3.00
Spec Ed, Ind Study	613			6.60	130.30	136.90
	613	-	-	6.60	130.30	136.90
TOTAL	21,230	786.20	13.70	18.10	146.70	964.70

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 JUNE 30, 2010

ENROLLMENT AND STAFFING

<u>Object</u>	<u>Certificated Positions</u>	<u>Regular</u>
1101	Teacher - On Norm	786.20
1101	Teacher - Off Norm	13.70
	Elementary	
	.50 Outdoor School	
	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	
	.40 Work Experience	
	.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	6.60
1101	Title 1	2.80
1101	Title 2	2.00
1101	EIA	2.60
1101	Morgan Hart SB666	6.00
1101	8th/9th Grade Class Size Reduction	10.40
1101	CA Partnership Acad	0.30
1101	CA High School Exit Exam	0.60
1101	Entrepreneurial Program	0.20
1101	BTSA/PAR	3.00
1101	Teacher Special Ed	130.30
	Subtotal	<u>964.70</u>
1201	Librarians	3.00
1202	Counselors - General Fund	30.20
1202	Counselors - Special Projects	1.00
1203	Psychologists	15.60
1204	Nurses	4.60
	Subtotal	<u>54.40</u>
	Total	<u>1019.10</u>
	24	

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT
JUNE 30, 2010

ENROLLMENT AND STAFFING

Object Code	Certificated Management Positions Title	General Fund		Other Funds
		Regular	Special Projects	
1301	Superintendent	1.00		
1302	Assistant Superintendent, Personnel	1.00		
1302	Assistant Superintendent, Instruction	1.00		
1303	Director, Curriculum/Education Media	0.60	0.40	
1303	Director, Elementary Education	0.55	0.25	0.20
1303	Director, Secondary Education	1.00		
1303	Director, Special Education	0.35	0.65	
1305	Principal	26.00		1.00
1306	Assistant Principal	12.00		
1306	Dean of Attendance	3.00		
1306	Dean of Students, Activities	8.00		
1307	Administrator, Child Care			1.00
1307	Adult School Coord., Couns. & Admin.	1.00		
1307	Coordinators	4.00		
1307	Energy Educator	1.00		
1308	Assistant Director, Pupil Services		1.00	
	Total	<u>60.50</u>	<u>2.30</u>	<u>2.20</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT
JUNE 30, 2010

EXHIBIT F
Page 4 of 7

ENROLLMENT AND STAFFING

Object Code	Title	Classified Positions		General Fund	Other Funds
		Regular	Special Projects		
2101	Adult School Classroom Aide				0.26
2101	Paraprofessional Assistants	116.55	25.06		1.05
2101	Speech & Lang Pathologist Asst		0.69		
2201	Transportation Specialist	1.00			
2202	Instr. Media Technician	17.50			
2203	Health Clerk	15.75			
2401	Account Clerk		1.88		0.62
2401	Accounting Service Reprehensive	1.00			
2401	Accounting Technician	0.95			0.05
2401	Adminstrative Assistants	8.00	1.00		2.00
2401	ASB/Bookkeeper	3.00			
2401	Benefits Technician				0.75
2401	Child Nutrition Technician				1.00
2401	Clerk	0.88	1.50		
2401	Clerk Typist	3.93			
2401	College & Career Specialists	2.63			
2401	Credentials Technician	1.00			
2401	Executive Administrative Assistant	1.00			
2401	Graphics Technician	1.00			
2401	Hardware Analyst	2.00			
2401	High School Office Manager	4.00			1.00
2401	Human Resources Technician	1.75			
2401	Intermediate Clerk Typist	35.70	2.76		1.00
2401	Internal Auditor	0.90			0.10
2401	Network Hardware Specialist	1.00			
2401	Network Software Specialist	1.00			
2401	Payroll Clerk	1.00			1.00
2401	Personnel Analyst	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	22.00			
2401	Secretary	16.00	1.00		1.00
2401	Senior Account Clerk	3.00			2.00
2401	Senior Accountant	0.44			0.56
2401	Senior Clerk Typist	20.25	2.00		3.00
2401	Senior Payroll Clerk	1.00			
2401	Site Computer Technician	11.06			
2401	Software Analyst	2.00			
2401	Special Ed Data Technician	1.00			
2401	Telephone Operator/Receptionist	3.83			
2908	Licensed Vocational Nurse	0.47			
2908	Occupational Therapist		3.60		
2908	Senior Child Guidance Assistant		3.42		
2931	Child Care Leaders				29.94
2932	Child Care Assistants				32.31
	Subtotal	306.04	42.91		78.19

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT
JUNE 30, 2010

ENROLLMENT AND STAFFING

Object Code	Classified Positions Title	General Fund		Other Funds
		Regular	Special Projects	
2205	A/V Maintenance Technician	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	14.00		
2205	Pest Rodent Control LW	1.00		
2205	Pool Operator	1.00		
2205	Sprinkler Repair Worker	3.00		
2206	Heating & Vent. Mechanic	3.00		
2206	Mechanic	2.00		
2207	Grounds Equipment Operator	1.00		
2207	Grounds Sr. Equipment Operator	1.00		
2207	Groundskeeper	20.00		
2207	Lead Groundskeeper	3.00		
2208	Custodian	70.75	0.82	0.93
2208	Lead Custodian	3.00		
2209	Shipping/Receiving Clerk	0.50		
2209	Stock Clerk/Delivery Driver	3.00		
2209	Warehouse Leadworker	1.00		
2223	Child Nutrition Delivery			2.75
	Subtotal	139.25	0.82	3.68
	Child Nutrition Service Employees			56.16
	Total	445.29	43.73	138.03

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT
JUNE 30, 2010

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	Assistant Superintendent, Business	0.80		0.20
2302	Director, Child Nutrition			1.00
2302	Director, Classified Personnel	1.00		
2302	Director, Fiscal Services	1.00		
2302	Director, Maintenance and Operation	1.00		
2302	Director, Purchasing	1.00		
2302	Director, Technology Services	1.00		
2302	Director, Way to Grow		0.05	
2303	Child Care Supervisor			2.00
2303	Child Nutrition Production Supervisor			1.00
2303	Child Nutrition Supervisor			3.00
2303	Custodial Services Supervisor	1.00		
2303	Facility Supervisor, Buildings	1.00		
2303	Facility Supervisor, Grounds	1.00		
2303	Fiscal Services Supervisor	1.00		
2303	Plant Supervisor	3.00		
2303	Project Manager			1.00
2303	Risk Manager			1.00
2303	Special Ed Instr Assistant Supervisor	2.00		
		<u>14.80</u>	<u>0.05</u>	<u>9.20</u>

POSITION SUMMARY

Certificated	1,018.10	1.00	
Certificated Management	60.50	2.30	2.20
Classified	445.29	43.73	138.03
Classified Management/Supervisory	14.80	0.05	9.20
	<u>1,538.69</u>	<u>47.08</u>	<u>149.43</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT
JUNE 30, 2010

ENROLLMENT AND STAFFING

Positions Funded by Special Projects or Other Funds

Object Code	Title	Special Project	Other Funds
Certificated/ Certificated Management Positions			
1202	Counselor	1.00	
1303	Director, Elementary Education	0.25	0.20
1303	Director, Curriculum/Education Media	0.40	
1305	Principal, Adult Education		1.00
1307	Administrator, Child Care		1.00
1307	Director , Special Education	0.65	
1308	Assistant Director, Pupil Services	1.00	
	Subtotal	<u>3.30</u>	<u>2.20</u>
Classified Positions			
2101	Adult School Classroom Aide		0.26
2101	Paraprofessional Assistants	25.06	1.05
2101	Speech & Lang Pathologist Asst	0.69	
2208	Custodian	0.82	0.93
2221	Child Nutrition Service Employees		56.16
2223	Child Nutrition Delivery Worker		2.75
2401	Account Clerk	1.88	0.62
2401	Accounting Technician		0.05
2401	Administrative Assistants	1.00	2.00
2401	Benefits Technician		0.75
2401	Child Nutrition Technician		1.00
2401	Clerk	1.50	
2401	High School Office Mgr, Adult Education		1.00
2401	Intermediate Clerk Typist	2.76	1.00
2401	Internal Auditor		0.10
2401	Payroll Clerk		1.00
2401	Planning Technician		0.30
2401	Purchasing Expeditor		0.25
2401	Secretary	1.00	1.00
2401	Senior Accountant		0.56
2401	Senior Clerk Typist	2.00	3.00
2401	Sr. Acct. Cler, Food Service,Child Care		2.00
2921	Occupational Therapist	3.60	
2931	Child Care Leader		29.94
2931	Senior Child Guidance Assistant	3.42	
2932	Child Care Assistant		32.31
	Subtotal	<u>43.73</u>	<u>138.03</u>
Classified Management/Supervisor			
2301	Assistant Superintendent, Business		0.20
2302	Director of Child Nutrition		1.00
2302	Director, Way to Grow	0.05	
2303	Child Care Supervisors		2.00
2303	Child Nutrition Production Supervisor		1.00
2303	Child Nutrition Supervisor		3.00
2303	Project Manager		1.00
2303	Risk Manager		1.00
	Subtotal	<u>0.05</u>	<u>9.20</u>
	Total Positions	47.08	149.43

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 GENERAL FUND
 FLEXIBILITY PROGRAM TRANSFERS TO RELIEVE THE REVENUE LIMIT DEFICIT
 JUNE 30, 2010

PROGRAMS	PROGRAM FUNDING	PROGRAM COSTS	TRANSFER TO GENERAL FUND
Arts and Music Block Grant	297,314	0	297,314
At Risk Counseling	642,753	642,753	0
BTSA/Par	305,651	251,751	53,900
Community Based Tutoring	57,919	0	57,919
Continuation High School Grant	102,376	102,376	0
Deferred Maintenance	815,649	0	815,649
GATE	143,220	45,000	98,220
High School Exit Exam	102,225	102,225	0
Instructional Materials Realignment Fund	1,195,974	0	1,195,974
School Improvement Plan	1,201,756	874,622	327,134
School Safety Fund	293,935	293,935	0
Targeted Instructional Improvement-EIA	192,111	0	192,111
Targeted Instructional Improvement-GATE	42,404	0	42,404
Targeted Instructional Improvement-Transportation	119,513	0	119,513
Targeted Instructional Improvement-IMF	485,750	200,000	285,750
Targeted Instructional Improvement-10th Grade Counseling	287,487	287,487	0
Targeted Instructional Improvement-Opportunity	131,628	131,628	0
Tenth Grade Counseling	72,636	72,636	0
Adult Education	2,337,161	2,337,161	0
International Baccalaureate	21,560	21,560	0
Global Entrepreneurship Program	146,403	146,403	0
Global Entrepreneurship Program Current Year	100,244	0	100,244
Staff Development Days	871,573	871,573	0
Supplemental Hourly Program	587,604	587,604	0
TOTAL	10,554,846	6,968,714	3,586,132

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 JUNE 30, 2010
 ADULT EDUCATION FUND

NET BEGINNING BALANCE JULY 1, 2009	80,848
Income	<u>4,482,773</u>
Total Income and Net Beginning Balance	4,563,621
Expenditures	<u>(4,174,970)</u>
NET ENDING BALANCE - JUNE 30, 2010	<u><u>388,651</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2009	12,704
Add: Cash Receipts July 1, 2009 through June 30, 2010	
Accounts Receivable	272,657
Due From Other Funds	(265,276)
Income	<u>4,482,773</u>
TOTAL CASH AVAILABLE	<u>4,490,154</u>
Deduct: Expenditures July 1, 2009 through June 30, 2010	
Accounts Payable	(26,380)
Due to Other Funds	(106,226)
Expenditures	<u>4,174,970</u>
CASH IN COUNTY TREASURY - JUNE 30, 2010	<u><u>(4,042,364)</u></u>
	<u><u>460,494</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT
JUNE 30, 2010

ADULT EDUCATION FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2009/10 ADOPTED BUDGET	2ND INTERIM REVISED BUDGET	ACTUAL REVENUE 6/30/10	2009/10 ANNUAL BUDGET
8200	Federal Revenue	167,921	180,261	206,315	206,315
8311	Other State Revenue, Prior Year	0	0	(30,183)	(30,183)
8590	Other State Revenue	2,250,208	0	0	0
8660	Interest	11,000	8,000	4,495	4,496
8671	Fees and Contracts	1,534,850	1,722,200	1,897,143	1,897,143
8699	Fees and Books	169,000	173,000	67,842	67,841
8919	Other Local Revenue	0	2,175,191	2,337,161	2,337,161
		<u>4,132,979</u>	<u>4,258,652</u>	<u>4,482,773</u>	<u>4,482,773</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2009/10 ADOPTED BUDGET	2ND INTERIM REVISED BUDGET	ACTUAL EXPENSE 6/30/10	2009/10 ANNUAL BUDGET
1000	Certificated Salaries	1,360,612	1,340,141	1,548,903	1,548,903
2000	Classified Salaries	767,286	782,617	700,761	700,759
3000	Employee Benefits	344,261	369,412	363,374	363,376
4000	Books and Supplies	370,652	378,977	419,783	419,783
5000	Contracted Services	620,244	705,050	594,169	594,169
6000	Capital Outlay	0	11,650	20,880	20,880
7300	Direct Support to General Fund	296,675	281,598	281,598	281,598
7300	Indirect Support to Gen Fund	243,452	245,502	245,502	245,502
		<u>4,003,182</u>	<u>4,114,947</u>	<u>4,174,970</u>	<u>4,174,970</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT
JUNE 30, 2010

BOND BUILDING FUND

NET BEGINNING BALANCE JULY 1, 2009		10,036,351
Income		<u>1,828,912</u>
Total Income and Net Beginning Balance		11,865,263
Expenditures		<u>(6,596,272)</u>
NET ENDING BALANCE - JUNE 30, 2010		<u><u>5,268,991</u></u>
Reserve for 2010/11		
Salaries/Benefits	210,000	
Software	35,000	
Project Management	600,000	
Projects	<u>3,640,422</u>	
	<u>4,485,422</u>	

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2009		9,259,708
Add: Cash Receipts July 1, 2009 through June 30, 2010		
Accounts Receivable	48,135	
Fiscal Agent Funds	(710,380)	
Due from Other Funds	(154,992)	
Income	<u>1,828,912</u>	<u>1,011,675</u>
TOTAL CASH AVAILABLE		10,271,383
Deduct: Expenditures July 1, 2009 through June 30, 2010		
Accounts Payable	353,185	
Due to Other Funds	450,547	
Deferred Revenue	13,000	
Expenditures	<u>6,596,272</u>	<u>(7,413,004)</u>
CASH IN COUNTY TREASURY - JUNE 30, 2010		<u><u>2,858,379</u></u>

FINANCIAL STATEMENT
JUNE 30, 2010

BOND BUILDING FUND

STATEMENT OF INCOME

SOURCE OF INCOME	DESCRIPTION	2009/10 ADOPTED BUDGET	2009/10 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/10	2009/10 ANNUAL BUDGET
8660	Interest	150,000	150,000	106,562	106,562
8699	WHS Theatre Donation	1,000,000	1,000,000	535,444	785,444
8919	Interfund Transfer-Interest Sch Mod	0	0	987,005	987,005
8919	Interfund Transfer-Meadows	0	0	199,901	199,901
TOTALS		<u>1,150,000</u>	<u>1,150,000</u>	<u>1,828,912</u>	<u>2,078,912</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2009/10 ADOPTED BUDGET	2009/10 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/10	2009/10 ANNUAL BUDGET
2000	Classified Salaries	160,180	165,863	165,641	165,641
3000	Benefits	64,257	64,798	60,249	60,249
4000	Supplies	0	119,755	176,836	176,836
5000	Contracted Services	9,234,582	8,842,379	5,863,458	9,104,671
6100	Site Improvement	0	43,498	99,240	99,240
6200	Building Improvement	580,000	443,307	4,125	443,307
6400	Capitalized Equipment	0	133,834	226,723	226,723
TOTALS		<u>10,039,019</u>	<u>9,813,434</u>	<u>6,596,272</u>	<u>10,276,667</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT
JUNE 30, 2010

BOND BUILDING FUND

SITE	DESCRIPTION	2009/10 ADOPTED BUDGET	2009/10 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/10	2009/10 ANNUAL BUDGET
DWS	CLASSIFIED SALARIES	160,180	165,863	164,891	164,891
DWS	BENEFITS	64,257	64,798	64,198	64,198
DWS	PROJECT MANAGEMENT	500,000	600,000	748,500	748,500
DWS	MISC SUPPLIES & SERVICES	25,000	25,800	29,146	29,146
DWS	CONEJO COMMUNITY LEARNING CTR	599,416	99,416	2,930	99,416
DWS	FACILITIES MASTER PLAN	144,472	144,472	0	144,472
DISTRICT	IT CONVERSION	0	352,000	428,766	430,457
ACA	MODERNIZATION	0	150	150	150
ACA	DRAIN REPAIR	0	7,500	28	7,500
BAN	LUNCH SHELTER	60,450	60,450	0	60,450
COL	PARKING EXPANSION	200,000	200,000	0	200,000
COL	PARKING EXPANSION WEST	25,000	25,000	0	25,000
COL	OPEN MAGNET AUDITORIUM RENOVATION	0	0	41,884	43,769
CVHS	LEASE/REPLACE MODULARS	80,000	173,764	151,231	171,495
GLN	MATES	0	25,497	12,606	25,497
GLN	MODULAR ADDITION - BRIDGES	0	0	110,019	250,000
LCR	MODERNIZATION	573,813	100,000	8,448	100,000
MAN	EARTHs CLASSROOM MODERNIZATION	423,901	740,000	621,712	621,712
MAP	LUNCH SHELTER	75,000	75,000	13,264	75,000
NPH	GYM BLEACHERS	0	38	38	38
RED	LOCKER ROOM RENOVATION	20,217	0	196	196
SYC	CAFÉ ENCLOSURE	0	39,015	39,015	39,015
SYC	LUNCH SHELTER	0	75,000	0	75,000
TOH	CLASS ROOM CORRIDOR RENOVATION	712,580	633,782	485,015	485,015
TOH	DISTRICT MATCH	500,000	50,000	0	50,000
TOH	EMS FOR GYM VENTILATION	0	3,356	4,846	4,846
TOH	GYM HVAC	342,788	250,000	130,774	130,774
TOH	GYM MODERNIZATION	0	150	150	150
TOH	HVAC A6	0	1,937	1,759	1,759
TOH	MODERNIZATION - ELECTRICAL	29,938	0	0	0
TOH	SCIENCE LAB CONVERSION	0	45,850	50,112	50,112
UNV	MODERNIZATION	0	150	2,894	2,894
WAL	MODERNIZATION PHASE 2	34,358	13,421	12,269	12,269
WAV	MODERNIZE 3 CP CLASSROOMS	35,000	0	0	0
WAV	MODERNIZE S. RESTROOM BLDG	96,850	260,000	277,415	277,415
WAV	DOOR FRAMES/HARDWARE 3 CLASSROOMS	15,000	0	0	0
WAV	TEMP MODIFICATIONS OF FACILITIES	5,000	0	0	0
WFL	LUNCH SHELTER	0	0	326	326
WHS	THEATRE MODERNIZATION	2,732,276	2,500,000	2,468,409	2,781,000
WHS	AUTO SHOP CONVERSION TO BAND ROOM	0	408,725	429,134	431,672
WHS	CORRIDOR FLOORING/WAINSCOT	32,000	0	0	0
WHS	DISTRICT MATCH	1,200,000	625,000	0	625,000
WHS	GYM DOORS	37,500	65,000	0	65,000
WHS	GYM HEATER RENOVATION	14,299	29,800	29,800	29,800
WHS	KITCHEN HVAC	10,384	0	0	0
WHS	MODERNIZATION	0	1,300,000	189,042	1,300,000
WHS	MODULAR HVAC REPLACEMENT	8,000	0	0	0
WHS	PARKING LOT, STAIRS, RAMPS, FLATWORK	1,081,154	0	0	0
WHS	PHOTO LAB	7,000	125,000	46,340	125,000
WHS	REPL HVAC, BOILERS, TOWERS	163,047	500,000	3,232	500,000
WHS	2 MODULAR CLASSROOMS	20,000	22,500	22,733	22,733
WWD	MODERNIZATION	10,139	5,000	5,000	5,000
GRAND TOTAL		<u>10,039,019</u>	<u>9,813,434</u>	<u>6,596,272</u>	<u>10,276,667</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 JUNE 30, 2010

BOND REDEMPTION FUND

NET BEGINNING BALANCE JULY 1, 2009	7,354,981
Income	<u>7,200,889</u>
Total Income and Net Beginning Balance	14,555,870
Expenditures	<u>(6,924,395)</u>
NET ENDING BALANCE - JUNE 30, 2010	<u><u>7,631,475</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2009	7,318,453
Add: Cash Receipts July 1, 2009 through June 30, 2010	
Accounts Receivable	13,304
Income	<u>7,200,889</u>
TOTAL CASH AVAILABLE	<u>7,214,193</u>
	14,532,646
Deduct: Expenditures July 1, 2009 through June 30, 2010	
Expenditures	<u>6,924,395</u>
CASH IN COUNTY TREASURY - JUNE 30, 2010	<u><u>7,608,251</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT
JUNE 30, 2010

BOND REDEMPTION FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2009/10 ADOPTED BUDGET	2ND INTERIM REVISED BUDGET	ACTUAL REVENUE 06/30/10	2009/10 ANNUAL BUDGET
8571	Homeowner Exemption	59,749	55,397	55,609	55,609
8572	Other Taxes	0	0	1,281	1,281
8611	Secured Roll Voted Indebt	6,763,007	6,318,126	6,783,564	6,783,564
8612	Unsecured Roll Voted Indebt	142,159	149,494	153,644	153,644
8613	P/Y Tax Voted Indebt	0	0	26,832	26,832
8614	Supplemental Voted Indebt	0	0	92,652	92,652
8660	Interest	65,000	75,000	87,307	87,307
TOTALS		<u>7,029,915</u>	<u>6,598,017</u>	<u>7,200,889</u>	<u>7,200,889</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2009/10 ADOPTED BUDGET	2ND INTERIM REVISED BUDGET	ACTUAL EXPENSE 06/30/10	2009/10 ANNUAL BUDGET
7433	Bond Redemption	4,764,638	4,764,638	4,764,638	4,764,638
7434	Bond Interest	2,159,757	2,159,757	2,159,757	2,159,757
TOTALS		<u>6,924,395</u>	<u>6,924,395</u>	<u>6,924,395</u>	<u>6,924,395</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 JUNE 30, 2010

CHILD CARE FUND

NET BEGINNING BALANCE - JULY 1, 2009	684,888
Income	<u>4,247,860</u>
Total Income and Net Beginning Balance	4,932,748
Expenditures	<u>(4,318,428)</u>
NET ENDING BALANCE - JUNE 30, 2010	<u><u>614,320</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2009	838,228
Add: Cash Receipts July 1, 2009 through June 30, 2010	
Accounts Receivable	940
Due from Other Funds	479
Prepaid Expenses	6,136
Income	<u>4,247,860</u>
TOTAL CASH AVAILABLE	<u>4,255,415</u>
Deduct: Expenditures July 1, 2009 through June 30, 2010	
Accounts Payable	(14,444)
Due To Other Funds	(3,976)
Deferred Income	(158,279)
Expenditures	<u>4,318,428</u>
CASH IN COUNTY TREASURY - JUNE 30, 2010	<u><u>(4,141,729)</u></u>
	<u><u>951,914</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT
JUNE 30, 2010

CHILD CARE FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2009/10 ADOPTED BUDGET	2009/10 2nd INTERIM BUDGET	ACTUAL REVENUE 06/30/10	2009/10 ANNUAL BUDGET
8200	Federal Grant	0	0	0	0
8500	State Grant	0	(104,665)	(132,173)	(132,173)
8660	Interest	13,000	20,000	14,504	14,504
8673	Child Care Fees	5,112,845	4,169,769	4,130,492	4,130,492
8699	Reg Fees/Other Income	200,450	254,992	235,037	235,037
TOTALS		<u>5,326,295</u>	<u>4,340,096</u>	<u>4,247,860</u>	<u>4,247,860</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2009/10 ADOPTED BUDGET	2009/10 2nd INTERIM BUDGET	ACTUAL EXPENSE 06/30/10	2009/10 ANNUAL BUDGET
1000	Certificated Salaries	160,627	175,927	175,974	175,974
2000	Classified Salaries	2,328,732	2,068,406	2,206,959	2,206,959
3000	Employee Benefits	916,342	848,037	878,908	878,908
4000	Books and Supplies	503,805	303,805	254,813	254,813
4400	Equipment not Capitalized	177,000	137,000	44,357	44,357
5000	Contracted Services	76,520	176,520	273,402	273,402
5750	Interfund Facility Use	92,240	99,240	95,684	95,684
5900	Communications	10,000	16,000	18,423	18,423
6200	Building Improvements	0	0	0	0
7300	Direct & Indirect Costs to General Fund	369,908	369,908	369,908	369,908
TOTALS		<u>4,635,174</u>	<u>4,194,843</u>	<u>4,318,428</u>	<u>4,318,428</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT
JUNE 30, 2010

CHILD NUTRITION FUND

NET BEGINNING BALANCE JULY 1, 2009	205,055
Stores	76,065
Contingency	<u>128,990</u>
	205,055
Income	<u>5,018,406</u>
Total Income and Net Beginning Balance	5,223,461
Expenditures	<u>(5,029,372)</u>
NET ENDING BALANCE - JUNE 30, 2010	<u><u>194,089</u></u>

BREAKDOWN OF NET ENDING BALANCE

Stores	65,118
Contingency	<u>128,971</u>
NET ENDING BALANCE - JUNE 30, 2010	<u><u>194,089</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
CHILD NUTRITION FUND
STATEMENT OF CASH BALANCE
JUNE 30, 2010

CASH IN COUNTY TREASURY - JULY 1, 2009		127,847
Cash Collection Awaiting Deposit		(2,463)
Add: Cash Receipts July 1, 2009 through June 30, 2010		
Petty Cash	0	
Subsidy Awaiting Deposit	0	
Accounts Receivable	(22,316)	
Due from Other Fund	(563)	
Stores	10,947	
Income	<u>5,018,406</u>	<u>5,006,474</u>
TOTAL CASH AVAILABLE		5,131,858
Deduct: Expenditures July 1, 2009 through June 30, 2010		
Accounts Payable	(31,656)	
Due to Other Funds	103,317	
Expenditures	<u>5,029,372</u>	<u>(5,101,033)</u>
CASH IN COUNTY TREASURY - JUNE 30, 2010		<u><u>30,825</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT
JUNE 30, 2010

CHILD NUTRITION FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2009/10 ADOPTED BUDGET	2009/10 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/10	2009/10 ANNUAL BUDGET
8200	Federal Revenue	1,500,000	1,750,000	1,756,309	1,756,309
8225	Federal Snack Revenue	11,000	11,000	10,728	10,728
8500	State Revenue	125,000	125,000	151,592	151,592
8634	Cash Sales	3,400,000	3,050,000	3,072,328	3,072,328
8660	Interest	5,000	5,000	2,703	2,703
8699	Local	20,000	20,000	24,746	24,746
TOTALS		<u>5,061,000</u>	<u>4,961,000</u>	<u>5,018,406</u>	<u>5,018,406</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2009/10 ADOPTED BUDGET	2009/10 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/10	2009/10 ANNUAL BUDGET
2000	Classified Salaries	1,976,875	1,979,489	1,990,179	1,990,179
3000	Employee Benefits	572,767	575,718	576,950	576,950
4300	Supplies	200,000	225,000	228,694	228,694
4400	Equipment not Capitalized	35,000	35,000	49,339	49,339
4700	Food	2,100,000	1,900,000	1,981,655	1,981,655
5000	Contracted Services	147,000	158,000	194,033	194,033
5900	Communications	9,000	9,000	8,522	8,522
6000	Capital Outlay	30,000	0	0	0
TOTALS		<u>5,070,642</u>	<u>4,882,207</u>	<u>5,029,372</u>	<u>5,029,372</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 JUNE 30, 2010

DEFERRED MAINTENANCE FUND

NET BEGINNING BALANCE - JULY 1, 2009	3,002,119
Income	<u>(2,602,219)</u>
Total Income and Beginning Balance	399,900
Expenditures	<u>(399,900)</u>
NET ENDING BALANCE - JUNE 30, 2010	<u><u>0</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2009	3,839,990
Add: Cash Receipts July 1, 2009 through June 30, 2010	
Accounts Receivable	9,849
Income	<u>(2,602,219)</u>
	<u>(2,592,370)</u>
TOTAL CASH AVAILABLE	1,247,620
Deduct: Expenditures July 1, 2009 through June 30, 2010	
Accounts Payable	88,374
Due to Other Funds	768,473
Expenditures	<u>399,900</u>
	<u>(1,256,747)</u>
CASH IN COUNTY TREASURY - JUNE 30, 2010	<u><u>(9,127)</u></u>
Negative Cash Balance due to Accrued 4th Qtr Interest	

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 JUNE 30, 2010

DEFERRED MAINTENANCE FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2009/10 ADOPTED BUDGET	2009/10 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/2010	2009/10 ANNUAL BUDGET
8660	Interest	40,000	75,000	62,581	62,581
8997	Sweep to General Fund	0	0	(2,664,800)	(2,664,800)
TOTALS		<u>40,000</u>	<u>75,000</u>	<u>(2,602,219)</u>	<u>(2,602,219)</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2009/10 ADOPTED BUDGET	2009/10 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/2010	2009/10 ANNUAL BUDGET
5000	Contracts & Repairs	788,740	847,462	234,603	234,603
7619	Interfund Transfer-Equipment	0	165,297	165,297	165,297
TOTALS		<u>788,740</u>	<u>1,012,759</u>	<u>399,900</u>	<u>399,900</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 JUNE 30, 2010

DEFERRED MAINTENANCE FUND - PROJECTS

PROJECT SITE	DESCRIPTION	2009/10 ADOPTED BUDGET	2009/10 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/2010	2009/10 ANNUAL BUDGET
ACACIA	Striping	0	899	899	899
ASPEN	Striping	0	1,430	1,430	1,430
BANYAN	Roof Repair	0	0	(64)	(64)
COLINA	Water Heater/Furnace	35,000	35,000	0	0
CONEJO	Grind & Seal Kindergarten	5,400	5,400	0	0
CVHS	Repair/Replace Flooring	45,000	36,319	36,379	36,379
CVHS	Replace/Window A/C Units, 4 each	5,000	5,000	0	0
CVHS	Replace/Window Asphalt-Front of School	30,000	30,000	644	644
CVHS	Repair/Replace Gas Line	30,000	10,160	10,160	10,160
DISTRICT	Monitoring Wells-M&O	0	0	(23)	(23)
DISTRICT	Abandon Well	0	47,582	48,156	48,156
DISTRICT	Tank Removal - M&O	45,000	45,000	0	0
DISTRICT	M&O EQUIPMENT	0	165,297	165,297	165,297
LANG RANCH	Striping	0	1,558	1,558	1,558
LANG RANCH	Replant Slopes	8,000	8,000	0	0
LOS CERRITOS	Water Heater/Furnace	35,000	35,000	52,476	52,476
MADRONA	Replace Handrails Both Buildings	95,000	95,000	0	0
MAPLE	Asphalt Paving - Play Area	15,000	15,000	0	0
MEADOWS	Roof Repair	4,000	4,000	(862)	(862)
NPHS	Water Heater/Furnace	195,000	195,000	0	0
PARK OAKS	Refinish Stage	4,840	4,840	0	0
PARK OAKS	Striping	0	1,900	1,900	1,900
SEQUOIA	HVAC/Furnace	0	29,500	29,500	29,500
SYCAMORE	Slurry Seal Play Courts/Parking	20,000	20,000	0	0
TOHS	Water Heater/Furnace	130,000	130,000	47,098	47,098
TOHS	Roofing	0	0	(886)	(886)
TRIUNFO	Striping	0	651	651	651
UNIVERSITY	Striping	0	1,370	1,370	1,370
WALNUT	Striping	0	555	555	555
WAVERLY	Replace Flooring	0	222	222	222
WAVERLY	Striping	0	1,576	1,576	1,576
WAVERLY	Roof Repair	6,500	6,500	0	0
WAVERLY	Roof Portable G	7,000	7,000	0	0
WESTLAKE	Replace Roof 18-20	63,000	63,000	0	0
WHS	Inspect Bridge	5,000	5,000	0	0
WHS	Replace Flooring	0	0	0	0
WESTLAKE HILLS	Asphalt Paving	0	0	1,864	1,864
WILDWOOD	Replace gutters, Paint Existing	5,000	5,000	0	0
		<u>788,740</u>	<u>1,012,759</u>	<u>399,900</u>	<u>399,900</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 JUNE 30, 2010

DEVELOPER DONATION FUND #2

NET BEGINNING BALANCE - JULY 1, 2009	77,584
Income	<u>1,459,468</u>
TOTAL INCOME and NET BEGINNING BALANCE	1,537,052
Expenditures	<u>(1,373,847)</u>
NET ENDING BALANCE - JUNE 30, 2010	<u><u>163,205</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2009	1,816,226
Add: Cash Receipts July 1, 2009 through June 30, 2010	
Accounts Receivable	(1,061)
Due from Other Funds	11,801
Income	<u>1,459,468</u>
TOTAL CASH AVAILABLE	<u>1,470,208</u>
Deduct: Expenditures July 1, 2009 through June 30, 2010	
Accounts Payable	5,440
Due to Other Funds	(91)
Expenditures	<u>1,373,847</u>
CASH IN COUNTY TREASURY - JUNE 30, 2010	<u><u>(1,379,196)</u></u>
	<u><u>1,907,238</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 JUNE 30, 2010

DEVELOPER DONATION FUND #2

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2009/10 ADOPTED BUDGET	2009/10 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/10	2009/10 ANNAUL BUDGET
8660	Interest	25,000	20,000	24,615	24,615
8681	Developer Donation Fees	575,000	300,000	664,603	664,603
8919	Interfund Tsf Surplus Prop	770,250	976,300	770,250	770,250
TOTALS		<u>1,370,250</u>	<u>1,296,300</u>	<u>1,459,468</u>	<u>1,459,468</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2009/10 ADOPTED BUDGET	2009/10 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/10	2009/10 ANNAUL BUDGET
2000	Classified Salaries	0	2,456	2,456	2,456
3000	Employee Benefits	0	1,144	1,141	1,141
7439	Other Debt Service Pymts	1,370,250	1,370,250	1,370,250	1,370,250
TOTALS		<u>1,370,250</u>	<u>1,373,850</u>	<u>1,373,847</u>	<u>1,373,847</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 JUNE 30, 2010

HEALTH & WELFARE FUND

NET BEGINNING BALANCE - JULY 1, 2009	(1,365,731)
Reserve for Claims	
Income	<u>21,482,295</u>
Total Income and Net Beginning Balance	20,116,564
Expenditures	<u>(20,241,899)</u>
NET ENDING BALANCE - JUNE 30, 2010	<u><u>(125,335)</u></u>
Reserve for Claims	

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2009	2,189,926
Add: Cash Receipts July 1, 2009 through June 30, 2010	
Revolving Cash	125,000
Accounts Receivable	(93,857)
Due From Other Funds	(63)
Income	<u>21,482,295</u>
TOTAL CASH AVAILABLE	<u>21,513,375</u>
Deduct: Expenditures July 1, 2009 through June 30, 2010	
Accounts Payable	(241,804)
Due to Other Funds	2,299,871
Expenditures	<u>20,241,899</u>
CASH IN COUNTY TREASURY - JUNE 30, 2010	<u><u>1,403,335</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT
JUNE 30, 2010

HEALTH & WELFARE FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2009/10 ADOPTED BUDGET	2ND INTERIM REVISED BUDGET	ACTUAL REVENUE 06/30/10	2009/10 ANNUAL BUDGET
8660	Interest	80,000	50,000	28,746	28,746
8674	Contracted Services from Other Funds	21,663,074	20,398,260	20,349,227	20,349,227
8699	Other Revenue	1,348,860	1,248,860	1,085,495	1,085,496
8919	Other Transfer In - WC	0	18,827	18,827	18,827
TOTALS		<u>23,091,934</u>	<u>21,715,947</u>	<u>21,482,295</u>	<u>21,482,296</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2009/10 ADOPTED BUDGET	2009/10 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/10	2009/10 ANNUAL BUDGET
2000	Classified Salaries	120,685	121,660	124,060	124,059
3000	Employee Benefits	49,900	49,040	49,490	49,490
4000	Supplies	20,500	5,500	1,757	1,758
5000	Other Services	128,000	128,700	125,758	125,758
5815	Paid Fees	7,750,525	7,750,525	8,047,932	8,047,932
5880	Paid Claims	15,000,000	13,587,790	11,892,848	11,892,848
5900	Communications	0	300	54	54
SUBTOTAL		23,069,610	21,643,515	20,241,899	20,241,899
Reserve for Claims		<u>60,416</u>	<u>(1,293,299)</u>	<u>(125,335)</u>	<u>0</u>
TOTALS		<u>23,130,026</u>	<u>20,350,216</u>	<u>20,116,564</u>	<u>20,241,899</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
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PRIVATE PURPOSE TRUST FUND

NET BEGINNING BALANCE JULY 1, 2009		21
Income		<u>560</u>
Total Income and Net Beginning Balance		581
Expenditures		<u>(540)</u>
NET ENDING BALANCE - JUNE 30, 2010		<u><u>41</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2009		21
Add: Cash Receipts July 1, 2009 through June 30, 2010		
Income	<u>560</u>	<u>560</u>
TOTAL CASH AVAILABLE		581
Deduct: Expenditures July 1, 2009 through June 30, 2010		
Deferred Revenue	(500)	
Expenditures	<u>540</u>	<u>(40)</u>
CASH IN COUNTY TREASURY - JUNE 30, 2010		<u><u>541</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
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PRIVATE PURPOSE TRUST FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2009/10 ADOPTED BUDGET	2009/10 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/10	2009/10 ANNUAL BUDGET
8660	Interest	6	9	20	20
8699	Other Income	0	540	540	0
TOTALS		<u>6</u>	<u>549</u>	<u>560</u>	<u>20</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2009/10 ADOPTED BUDGET	2009/10 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/10	2009/10 ANNUAL BUDGET
7299	Other Transfers Out	0	540	540	0
TOTALS		<u>0</u>	<u>540</u>	<u>540</u>	<u>0</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
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SCHOOL MODERNIZATION FUND

NET BEGINNING BALANCE JULY 1, 2009		1,086,277
Income		<u>210,452</u>
Total Income and Net Beginning Balance		1,296,729
Expenditures		<u>(1,293,350)</u>
NET ENDING BALANCE - JUNE 30, 2010		<u><u>3,379</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2009		576,818
Add: Cash Receipts July 1, 2009 through June 30, 2010		
Accounts Receivable	9	
Cash with a Fiscal Agent	517,492	
Due from Other Funds	434,833	
Income	<u>210,452</u>	<u>1,162,786</u>
TOTAL CASH AVAILABLE		1,739,604
Deduct: Expenditures July 1, 2009 through June 30, 2010		
Accounts Payable	400,196	
Due to Other Funds	(153,843)	
Expenditures	<u>1,293,350</u>	<u>(1,539,703)</u>
CASH IN COUNTY TREASURY - JUNE 30, 2010		<u><u>199,901</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
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JUNE 30, 2010

SCHOOL MODERNIZATION FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2009/10 ADOPTED BUDGET	2009/10 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/10	2009/10 ANNUAL BUDGET
8660	Interest	100,000	6,000	10,551	10,551
8545	Other State Revenue-Meadows	0	0	199,901	199,901
TOTALS		<u>100,000</u>	<u>6,000</u>	<u>210,452</u>	<u>210,452</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2009/10 ADOPTED BUDGET	2009/10 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/10	2009/10 ANNUAL BUDGET
5000	Services/Other Operating Exp	598,411	106,444	106,444	106,444
7619	Interfund Transfer-Meadows	0	0	199,901	199,901
7619	Interfund Transfer-Interest	0	0	987,005	987,005
TOTALS		<u>598,411</u>	<u>106,444</u>	<u>1,293,350</u>	<u>1,293,350</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
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SCHOOL MODERNIZATION FUND - PROJECTS

DESCRIPTION	2009/10 ADOPTED BUDGET	2009/10 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/10	2009/10 ANNUAL BUDGET
TOHS CONVERT SCI LABS	598,411	106,444	106,444	106,444
MEADOWS HVAC	0	0	199,901	199,901
TOTAL PROJECT EXPENSES	<u>598,411</u>	<u>106,444</u>	<u>306,345</u>	<u>306,345</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT
JUNE 30, 2010

SURPLUS PROPERTY FUND

NET BEGINNING BALANCE - JULY 1, 2009	2,399,503
Income	<u>40,095</u>
Total Income and Net Beginning Balance	2,439,598
Expenditures	<u>(796,554)</u>
NET ENDING BALANCE - JUNE 30, 2010	<u>1,643,044</u>
Reserve for 2010/11 Lease Purchase Payments	

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2009	2,381,479
Add: Cash Receipts July 1, 2009 through June 30, 2010	
Accounts Receivable	12,291
Income	<u>40,095</u>
	<u>52,386</u>
TOTAL CASH AVAILABLE	2,433,865
Deduct: Expenditures July 1, 2009 through June 30, 2010	
Accounts Payable	(1,688)
Expenditures	<u>796,554</u>
	<u>(794,866)</u>
CASH IN COUNTY TREASURY - JUNE 30, 2010	<u>1,638,999</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 JUNE 30, 2010

SURPLUS PROPERTY FUND

STATEMENT OF INCOME

SOURCE OF INCOME	DESCRIPTION	2009/10 ADOPTED BUDGET	2009/10 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/10	2009/10 ANNUAL BUDGET
8660	Interest	50,000	55,000	40,095	40,095
	TOTALS	<u>50,000</u>	<u>55,000</u>	<u>40,095</u>	<u>40,095</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2009/10 ADOPTED BUDGET	2009/10 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/10	2009/10 ANNUAL BUDGET
5000	Contracted Services	80,000	106,411	26,304	116,615
7619	Interfund Tsf DD2	770,250	976,300	770,250	770,250
	TOTALS	<u>850,250</u>	<u>1,082,711</u>	<u>796,554</u>	<u>886,865</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
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SURPLUS PROPERTY FUND

DESCRIPTION	2009/10 ADOPTED BUDGET	2009/10 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/10	2009/10 ANNUAL BUDGET
CVHS Modulars	0	16,922	16,815	27,126
Sycamore Badminton Court	0	1,950	1,950	1,950
University Fees	0	7,539	7,539	7,539
Architectural M & O Relocation	80,000	80,000	0	80,000
	<u>80,000</u>	<u>106,411</u>	<u>26,304</u>	<u>116,615</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
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TOPASS FUND

NET BEGINNING BALANCE - JULY 1, 2009	125,134
Income	<u>66,686</u>
Total Income and Net Beginning Balance	191,820
Expenditures	<u>(68,895)</u>
NET ENDING BALANCE - JUNE 30, 2010	<u><u>122,925</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2009	72,187
Add: Cash Receipts July 1, 2009 through June 30, 2010	
Accounts Receivable	261
Due from Other Funds	(5,131)
Income	<u>66,686</u>
TOTAL CASH AVAILABLE	<u>61,816</u>
Deduct: Expenditures July 1, 2009 through June 30, 2010	
Accounts Payable	(14,515)
Due to Other Funds	4,000
Expenditures	<u>68,895</u>
CASH IN COUNTY TREASURY - JUNE 30, 2010	<u><u>(58,380)</u></u>
	<u><u>75,623</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT
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TOPASS FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2009/10 ADOPTED BUDGET	2009/10 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/10	2009/10 ANNUAL BUDGET
8660	Interest - Fund	4,000	2,000	1,205	1,205
8660	Interest - TOPASS	1,000	1,000	586	519
8912	TOPASS Pass Thru	1,022,000	1,061,737	64,895	1,086,895
TOTALS		<u>1,027,000</u>	<u>1,064,737</u>	<u>66,686</u>	<u>1,088,619</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2009/10 ADOPTED BUDGET	2009/10 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/10	2009/10 ANNUAL BUDGET
2000	Classified Salaries	21,623	19,267	19,267	19,267
3000	Employee Benefits	9,019	7,806	7,806	7,806
5000	Contracted Services	1,022,000	1,034,664	18,493	1,040,493
6400	Capitalized Equipment	0	0	19,329	19,329
7612	Interest on Loan from GF	4,000	4,000	4,000	4,000
TOTALS		<u>1,056,642</u>	<u>1,065,737</u>	<u>68,895</u>	<u>1,090,895</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
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TOPASS FUND

SITE	DESCRIPTION	2009/10 ADOPTED BUDGET	2009/10 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/10	2009/10 ANNUAL BUDGET
	Admin Salaries	21,623	19,267	19,267	19,267
	Admin Benefits	9,019	7,806	7,806	7,806
	Interest on Loan from G/F	4,000	4,000	4,000	4,000
	TOTAL ADMINISTRATION	34,642	31,073	31,073	31,073
 TOPASS AREA #5 (NEWBURY PARK)					
NPHS	Annual Contrib to Track & Trust Fund 2005/06	40,000	40,000	0	40,000
NPHS	Annual Contrib to Track & Trust Fund 2006/07	40,000	40,000	0	40,000
NPHS	Annual Contrib to Track & Trust Fund 2007/08	48,000	48,000	0	48,000
NPHS	Annual Contrib to Track & Trust Fund 2008/09	48,000	48,000	0	48,000
NPHS	Annual Contrib to Track & Trust Fund 2009/10	48,000	48,000	0	48,000
NPHS	Modular Buildings	0	0	11,116	11,116
NPHS	Pool Cover	0	0	6,665	6,665
NPHS	Pool Equipment	0	12,664	12,664	12,664
		<u>224,000</u>	<u>236,664</u>	<u>30,445</u>	<u>254,445</u>
 TOPASS AREA #2 (THOUSAND OAKS)					
CVHS	Environmental Study, Design & Bid	350,000	350,000	0	350,000
TOHS	Annual Contrib to Track & Trust Fund 2005/06	40,000	40,000	0	40,000
TOHS	Annual Contrib to Track & Trust Fund 2006/07	40,000	40,000	0	40,000
TOHS	Annual Contrib to Track & Trust Fund 2007/08	48,000	48,000	0	48,000
TOHS	Annual Contrib to Track & Trust Fund 2008/09	48,000	48,000	0	48,000
TOHS	Annual Contrib to Track & Trust Fund 2009/10	48,000	48,000	0	48,000
WAV	Century Academy	0	0	7,377	7,377
WHS	Annual Contrib to Track & Trust Fund 2005/06	40,000	40,000	0	40,000
WHS	Annual Contrib to Track & Trust Fund 2006/07	40,000	40,000	0	40,000
WHS	Annual Contrib to Track & Trust Fund 2007/08	48,000	48,000	0	48,000
WHS	Annual Contrib to Track & Trust Fund 2008/09	48,000	48,000	0	48,000
WHS	Annual Contrib to Track & Trust Fund 2009/10	48,000	48,000	0	48,000
	TOTAL AREA #2	798,000	798,000	7,377	805,377
	TOTALS	<u><u>1,056,642</u></u>	<u><u>1,065,737</u></u>	<u><u>68,895</u></u>	<u><u>1,090,895</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
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WORKER COMPENSATION FUND

NET BEGINNING BALANCE - JULY 1, 2009	4,732,054
Income	<u>1,783,168</u>
Total Income and Net Beginning Balance	6,515,222
Expenditures	<u>(1,583,188)</u>
NET ENDING BALANCE - JUNE 30, 2010	<u><u>4,932,034</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2009	845,467
Add: Cash Receipts July 1, 2009 through June 30, 2010	
Accounts Receivable	1,884
Due From Other Funds	2,300,729
Income	<u>1,783,168</u>
TOTAL CASH AVAILABLE	<u>4,085,781</u>
Deduct: Expenditures July 1, 2009 through June 30, 2010	
Accounts Payable	(49,080)
Due to Other Funds	(28,899)
Expenditures	<u>1,583,188</u>
CASH IN COUNTY TREASURY - JUNE 30, 2010	<u><u>3,426,039</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
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WORKER COMPENSATION FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2009/10 ADOPTED BUDGET	2ND INTERIM REVISED BUDGET	ACTUAL REVENUE 06/30/10	2009/10 ANNUAL BUDGET
8660	Interest	80,000	50,000	17,429	17,429
8674	Contracted Svcs from Gen Fund & Oth Funds	1,727,615	1,710,245	1,759,757	1,759,757
8699	Other Local Income	0	2,271	5,982	5,982
TOTALS		<u>1,807,615</u>	<u>1,762,516</u>	<u>1,783,168</u>	<u>1,783,168</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2009/10 ADOPTED BUDGET	2ND INTERIM REVISED BUDGET	ACTUAL EXPENSE 06/30/10	2009/10 ANNUAL BUDGET
2000	Classified Salaries	63,453	64,699	67,406	67,406
3000	Employee Benefits	27,242	29,964	30,558	30,558
4000	Supplies	1,500	1,500	1,421	1,421
5200	Mileage/Conf/Dues	4,520	4,520	4,020	4,020
5450	Insurance	202,128	202,128	133,627	133,627
5600	Rents/Leases/Repairs	500	500	0	0
5750	Interfund Transfer	3,000	3,000	8	8
5800	Other Services	21,000	27,000	36,849	36,849
5815	Fees	207,000	207,000	194,058	194,058
5880	Paid Claims	1,500,000	1,500,000	1,115,195	1,115,195
5920	Communications	500	500	46	46
7619	Interfund Transfer	0	0	0	0
SUBTOTAL		2,030,843	2,040,811	1,583,188	1,583,188
Reserve for Claims		3,843,924	4,453,759	4,932,034	0
TOTALS		<u>5,874,767</u>	<u>6,494,570</u>	<u>6,515,222</u>	<u>1,583,188</u>