

**CONEJO VALLEY
UNIFIED SCHOOL DISTRICT**



**2010-2011
ADOPTED BUDGET
FINANCIAL STATEMENTS**

APPROVED AT BOARD MEETING OF JUNE 29, 2010

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
2010/11 ADOPTED BUDGET
JUNE 30, 2010

| | |
|---|-------------------------|
| 2009/10 2ND INTERIM ESTIMATED ENDING BALANCE | 9,292,497 |
| Deferred Maintenance Beginning Balance Transfer | 2,064,360 |
| Estimated Increase in "Rainy Day" Fund | <u>1,146,863</u> |
| 2009/10 2ND INTERIM ESTIMATED ENDING BALANCE | 12,503,720 |
| | |
| Stores | 265,388 |
| Revolving Cash | 43,000 |
| Reserve for Program Carryovers | 161,617 |
| 3% Reserve for Contingency | 5,369,355 |
| Reserve for 10-11 Budget Development (Rainy Day Fund) | <u>3,453,137</u> |
| | |
| Estimated Incomes | <u>147,704,347</u> |
| | |
| Total Estimated Income and Beginning Balance | 160,208,067 |
| | |
| Estimated Expenditures | <u>155,242,110</u> |
| | |
| NET ESTIMATED ENDING BALANCE - JUNE 30, 2011 | <u><u>4,965,957</u></u> |

BREAKDOWN OF NET ENDING BALANCE

| | |
|--|-------------------------|
| Stores | 265,388 |
| Revolving Cash | 43,000 |
| 3% Reserve for Contingency | 4,657,263 |
| Reserve for 11-12 Budget Development | <u>306</u> |
| | |
| NET ESTIMATED ENDING BALANCE - JUNE 30, 2011 | <u><u>4,965,957</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 05/31/10 | 2010/11 ADOPTED BUDGET |
|------------------------------|--|------------------------------|----------------------------------|-------------------------------|------------------------------|
| REVENUE LIMIT SOURCES | | | | | |
| 8011 | State Aid Revenue Limit | 31,954,303 | 26,700,814 | 19,946,903 | 23,599,510 |
| 8011 | State Aid Revenue Limit-Prior Year | 0 | 0 | 39,098 | 0 |
| 8015 | Charter School Property Tax-In Lieu | (936,014) | (1,097,430) | (661,964) | (1,445,723) |
| 8046 | Redev SEREF | 0 | 0 | 6,119,037 | 0 |
| 8021 | Tax Relief Subventions | 795,784 | 754,482 | 690,064 | 774,051 |
| 8029 | Other Subventions | 0 | 58,625 | 17,111 | 0 |
| 8041 | Secured Roll Taxes | 76,568,483 | 73,690,619 | 70,414,413 | 76,151,693 |
| 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 | 567,028 |
| 8044 | Supplemental Taxes | 1,263,755 | 1,421,937 | 1,056,793 | 720,953 |
| 8045 | Education Revenue Aug Fund | (2,682,178) | (1,169,648) | (1,220,157) | (1,169,648) |
| 8081 | Royalties and Bonuses | 1,001 | 272 | 250 | 272 |
| | TOTAL REVENUE | 109,809,625 | 103,487,604 | 99,887,688 | 102,116,855 |
| 8092 | PERS Reduction Adjustment | 534,266 | 510,008 | 681,335 | 319,396 |
| | TOTAL REVENUE LIMIT SOURCES: | 110,343,891 | 103,997,612 | 100,569,023 | 102,436,251 |
| FEDERAL | | | | | |
| 8181 | Special Ed PL94-142 | 3,453,923 | 3,453,923 | 2,654,628 | 3,466,580 |
| 8181 | Special Ed PL94-142 - Prior Year | 0 | (60,448) | (60,448) | 0 |
| 8181 | ARRA - IDEA | 4,019,261 | 4,035,541 | 803,852 | 0 |
| 8182 | Special Ed Preschool | 356,199 | 363,314 | 0 | 363,314 |
| 8182 | ARRA - Preschool (3319) | 435,292 | 165,382 | 32,921 | 0 |
| 8182 | ARRA - Preschool (3324) | 0 | 271,780 | 54,137 | 0 |
| 8182 | Special Ed Low Incident | 0 | 2,141 | 2,141 | 0 |
| 8290 | Advanced Placement Exam Grant | 0 | 8,376 | 8,376 | 0 |
| 8290 | Drug Free Schools | 46,500 | 53,613 | 40,234 | 0 |
| 8290 | IASA Title V | 0 | 2,589 | 2,460 | 0 |
| 8290 | Immigration Education Program | 38,095 | 47,880 | 6,309 | 47,880 |
| 8290 | IASATitle I | 1,400,200 | 1,639,348 | 1,422,773 | 1,479,530 |
| 8290 | ARRA - Title I | 866,374 | 857,535 | 508,500 | 0 |
| 8290 | State Fiscal Stabilization Fund | 7,888,700 | 2,161,381 | 3,734,899 | 400,000 |
| 8290 | Title IIA | 553,565 | 745,026 | 258,896 | 538,953 |
| 8290 | Title IID | 0 | 21,062 | 641 | 4,464 |
| 8290 | Title III Part A (LEP) | 199,025 | 213,500 | 29,548 | 213,500 |
| 8290 | Carl Perkins - Vocational Education | 81,953 | 89,492 | 0 | 80,000 |
| | TOTAL FEDERAL REVENUE | 19,339,087 | 14,071,435 | 9,499,867 | 6,594,221 |
| STATE | | | | | |
| 8311 | Economic Impact Aid | 1,214,559 | 1,145,735 | 1,145,735 | 1,150,244 |
| 8311 | Revenue Limit Supplemental Hours | 761,194 | 0 | 0 | 0 |
| 8311 | Special Ed Infant | 184,983 | 184,983 | 138,206 | 184,983 |
| 8311 | Special Ed Transportation | 260,166 | 595,843 | 542,218 | 593,579 |
| 8311 | Transportation | 75,964 | 173,975 | 158,320 | 173,314 |
| 8311 | Special Ed Mental Health Prevention | 99,345 | 97,262 | 97,262 | 94,849 |
| 8311 | Special Ed Mental Health Prevention-Prior Yr | 0 | 10,800 | 10,800 | 0 |
| 8434 | Class Size Reduction | 4,838,778 | 4,819,500 | 3,170,160 | 4,723,110 |
| 8560 | Lottery | 2,761,963 | 2,811,677 | 1,497,757 | 2,802,529 |
| 8590 | SB666 Class Size | 162,254 | 207,958 | 0 | 207,168 |
| 8590 | SB666 Class Size - Prior Year | 0 | 185,905 | 185,905 | 0 |
| 8590 | SB12 Class Size 9th Grade | 497,153 | 637,399 | 304,087 | 611,563 |
| 8590 | Adult Ed Revenue Limit | 0 | 2,175,208 | 1,963,938 | 2,166,942 |

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 05/31/10 | 2010/11 ADOPTED BUDGET |
|-------|---|------------------------------|----------------------------------|-------------------------------|------------------------------|
| 8590 | Advanced Placement | 0 | 20,603 | 20,603 | 0 |
| 8590 | Special Ed Student Workability | 112,660 | 117,660 | 72,205 | 117,660 |
| 8590 | Flexibility - Arts and Music Grant | 291,117 | 297,314 | 165,193 | 296,184 |
| 8590 | Flexibility - High School Exit Exam | 86,897 | 102,225 | 94,998 | 86,630 |
| 8590 | Flexibility - BTSA PAR Mentor | 305,718 | 305,651 | 207,991 | 274,616 |
| 8590 | California English Language | 0 | 12,369 | 12,369 | 0 |
| 8590 | California Partnership | 129,760 | 147,358 | 79,933 | 138,240 |
| 8590 | CalPads | 0 | 189,552 | 189,552 | 0 |
| 8590 | Flexibility - Comm Based English Tutor | 57,871 | 57,919 | 57,919 | 57,699 |
| 8590 | Continuation High School Block Grant | 102,378 | 102,378 | 86,625 | 101,989 |
| 8590 | Flexibility - Deferred Maintenance | 616,315 | 815,649 | 815,649 | 812,550 |
| 8590 | English Language Acquisition | 82,000 | 77,211 | 77,211 | 77,211 |
| 8590 | Flexibility - GATE | 158,000 | 158,000 | 34,471 | 143,474 |
| 8590 | Gov Performance/API Award | 0 | 4,315 | 4,315 | 0 |
| 8590 | Hourly RL Supplemental | 0 | 523,742 | 125,361 | 521,752 |
| 8590 | Hourly RL Supplemental - Prior Year | 0 | 63,862 | 63,862 | 0 |
| 8590 | Flexibility - Instructional Materials Fund | 1,376,727 | 1,376,727 | 756,383 | 1,167,425 |
| 8590 | International Baccalaureate | 20,274 | 20,839 | 20,838 | 20,760 |
| 8590 | Math/Reading Staff Development | 0 | 218,667 | 172,856 | 0 |
| 8590 | Medi Cal Billing | 0 | 100,015 | 168,052 | 327,339 |
| 8590 | Medi Cal Administrative | 0 | 16,539 | 24,975 | 225,447 |
| 8590 | Oral Health Assessment | 0 | (2,129) | 7,653 | 27,000 |
| 8590 | Pupil Testing Incentive | 87,000 | 235,828 | 148,828 | 45,000 |
| 8590 | Flexibility - At Risk Counseling | 623,541 | 618,974 | 23,835 | 616,623 |
| 8590 | Flexibility - School Safety Funds | 301,823 | 294,743 | 70,416 | 292,819 |
| 8590 | School Garden Program | 0 | 1,679 | 1,679 | 0 |
| 8590 | Global Entrepreneurship Program | 100,125 | 146,403 | 146,403 | 99,863 |
| 8590 | Flexibility - Global Entrepreneurship Program | 0 | 100,244 | 100,244 | 0 |
| 8590 | Flexibility - Staff Development Days | 873,334 | 871,573 | 793,136 | 868,261 |
| 8590 | Flexibility - School Improvement Program | 1,204,251 | 1,201,751 | 1,093,598 | 1,197,184 |
| 8590 | State Grant Test Lead Water | 0 | 3,726 | 3,726 | 0 |
| 8590 | Student Identification | 0 | 16,263 | 16,263 | 0 |
| 8590 | Flexibility - Targeted Inst'l Improvement Grant | 1,062,016 | 1,058,893 | 1,011,456 | 1,254,109 |
| 8590 | Targeted Inst'l Improvement Grant- Prior Year | 0 | 36,747 | 36,747 | 0 |
| 8590 | Tenth Grade Counseling-Block Grant | 71,144 | 72,636 | 72,636 | 72,360 |
| 8590 | Tobacco Use Prevention | 30,341 | 48,111 | 17,770 | 0 |
| | TOTAL STATE REVENUE | 18,549,651 | 22,480,282 | 16,010,139 | 21,550,476 |
| LOCAL | | | | | |
| 8631 | Sale of Equipment & Supplies | 3,500 | 3,500 | 120 | 3,000 |
| 8650 | Rentals & Leases - Civic Center | 657,624 | 426,146 | 364,421 | 386,100 |
| 8650 | Rentals & Leases - MATES | 0 | 54,285 | 49,347 | 67,970 |
| 8650 | Rentals & Leases - Sites | 0 | 224,592 | 204,072 | 222,624 |
| 8660 | Interest | 1,000,000 | 1,000,000 | 608,907 | 1,000,000 |
| 8677 | Interagency Revenues Miscellaneous | 243,990 | 231,796 | 184,262 | 115,619 |
| 8689 | Transportation Fees | 180,000 | 120,000 | 94,999 | 100,000 |
| 8689 | Other Fees (Ath, Co-Curr & Band) | 310,000 | 348,725 | 255,436 | 400,000 |
| 8691 | Non-Rev Limit 50% Reduction | 1,001 | 272 | 0 | 273 |
| 8699 | Other Local Income | 100,000 | 264,715 | 567,436 | 70,000 |
| 8699 | Advanced Placement Testing | 307,744 | 307,744 | 248,152 | 307,744 |
| 8699 | ASB Bookkeeper | 28,337 | 28,337 | 0 | 27,141 |
| 8699 | Amgen Grants | 0 | 3,712 | 4,228 | 0 |
| 8699 | Auto Mall Donations | 0 | 24,340 | 24,341 | 0 |
| 8699 | Community Enhancement | 0 | 8,548 | 8,714 | 0 |

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 05/31/10 | 2010/11 ADOPTED BUDGET |
|---------------------------|--|------------------------------|----------------------------------|-------------------------------|------------------------------|
| 8699 | Conejo School's Foundation | 0 | 83,394 | 83,496 | 0 |
| 8699 | Conejo School's Found-Anonymous Donation | 0 | 40,000 | 40,000 | 0 |
| 8699 | Donations/Field Trips | 0 | 1,376,925 | 2,186,336 | 0 |
| 8699 | E-Rate Income | 200,000 | 200,000 | 55,596 | 200,000 |
| 8699 | Foreign Student Tuition | 0 | 24,351 | 36,526 | 0 |
| 8699 | Kenrose Kitchen Donation | 0 | 27,670 | 45,170 | 0 |
| 8699 | Neighborhood City Pay | 981,247 | 232,887 | 272,329 | 345,000 |
| 8699 | Neighborhood City State | 611,460 | 611,736 | 552,391 | 616,136 |
| 8699 | Neighborhood for Learning-Fees | 190,000 | 232,677 | 211,374 | 158,500 |
| 8699 | Neighborhood for Learning | 610,800 | 610,800 | 464,616 | 610,800 |
| 8699 | Outdoor Education | 364,642 | 364,289 | 2,505 | 360,152 |
| 8699 | Playground Equipment | 0 | 54 | 54 | 0 |
| 8699 | PreSat Testing | 29,179 | 33,280 | 33,280 | 33,280 |
| 8699 | Safety Funds from JPA | 173,050 | 186,128 | 25,718 | 186,128 |
| 8699 | Sage Grant | 0 | 25,740 | 65,738 | 0 |
| 8699 | Saturday Enrichment | 1,855 | 25,340 | 40,460 | 0 |
| 8699 | Stadium Renovation - NPBS | 0 | 33,521 | 37,454 | 0 |
| 8699 | Staff Supplemental - Madrona | 0 | 29,691 | 33,522 | 0 |
| 8699 | Success Maker | 0 | 2,311 | 2,311 | 0 |
| 8699 | Technology Programs | 0 | 23,596 | 23,595 | 0 |
| 8699 | TOPASS Redevelopment Funds | 1,022,000 | 1,061,737 | 0 | 1,979,597 |
| 8699 | Track Renovation - Cypress | 0 | 5,000 | 5,000 | 0 |
| 8699 | Troop Realty Grants | 0 | 11,273 | 11,273 | 0 |
| 8699 | Way to Grow | 30,000 | 30,000 | 15,140 | 0 |
| 8699 | West Ed Grant | 0 | 20 | 20 | 0 |
| | TOTAL LOCAL FUNDS | 7,046,429 | 8,319,132 | 6,858,339 | 7,190,064 |
| INCOMING TRANSFERS | | | | | |
| 8710 | Out-of-District Tuition | 10,000 | 10,000 | 32,305 | 40,000 |
| 8792 | SELPA Transfer Spec Ed Master Plan | 8,648,601 | 8,695,466 | 6,572,900 | 8,395,012 |
| 8792 | SELPA Transfer Spec Ed Master Plan-Prior Yr | 0 | 10,778 | 10,778 | 0 |
| 8792 | Spec Ed 10 Year Mandate | 89,604 | 89,604 | 89,604 | 89,604 |
| 8792 | Program Specialists | 206,719 | 206,719 | 0 | 206,719 |
| 8912 | Interfund Gen/Special Reserve/TOPASS | 4,000 | 4,000 | 0 | 2,000 |
| 8919 | ARRA-State Fiscal Stabilization Fund | 7,888,700 | 7,888,700 | 7,888,700 | 400,000 |
| | Interfund Tsf from Workers Compensation | 0 | 0 | 0 | 800,000 |
| 8919 | Interfund Tsf-Deferred Maintenance-Equipment | 0 | 165,297 | 165,297 | 0 |
| | TOTAL INCOMING TRANSFERS | 16,847,624 | 17,070,564 | 14,759,584 | 9,933,335 |
| 8000 | TOTAL INCOME | <u>172,126,682</u> | <u>165,939,025</u> | <u>147,696,952</u> | <u>147,704,347</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 05/31/10 | 2010/11 ADOPTED BUDGET |
|-------|---|------------------------------|----------------------------------|--------------------------------|------------------------------|
| 1100 | Teacher Salaries | 69,907,896 | 71,005,265 | 63,651,870 | 66,624,732 |
| 1100 | Certificated Salary Savings | (400,000) | (150,000) | (150,000) | (400,000) |
| 1100 | Column | 450,000 | 0 | 0 | 450,000 |
| 1100 | Additional 4 Certificated Teachers | 280,801 | 0 | 0 | 268,987 |
| 1200 | Counselors, Psychs, Librarians & Nurses | 4,408,528 | 4,637,640 | 4,326,305 | 4,339,940 |
| 1300 | Supt, Ass Supts, Dirctrs, Princps, Coords | 6,594,622 | 6,634,808 | 6,047,674 | 6,355,642 |
| 1900 | Other Certificated Salaries | 537,960 | 572,837 | 485,605 | 455,219 |
| | TOTAL CERTIFICATED SALARIES | 81,779,807 | 82,700,550 | 74,361,454 | 78,094,520 |
| 2100 | IA's Occ Ther/Coachs/Class Advts/Tutors | 5,240,366 | 4,846,298 | 5,359,746 | 5,188,363 |
| 2200 | M&O Int/Transp/Health Clerks | 7,637,804 | 7,731,066 | 7,043,103 | 7,029,767 |
| 2200 | Maintenance Salary Savings | (30,000) | 0 | 0 | (30,000) |
| 2300 | Class Directors & Supv Salaries | 1,489,096 | 1,444,947 | 1,329,804 | 1,187,252 |
| 2400 | Secretarial & Clerical Salaries | 7,255,174 | 7,049,648 | 6,367,107 | 6,196,397 |
| 2400 | Secretarial & Clerical Salaries Savings | (30,000) | 0 | 0 | (30,000) |
| 2900 | Other Class Salaries | 1,371,281 | 1,484,381 | 2,685,535 | 1,327,274 |
| | TOTAL CLASSIFIED SALARIES | 22,933,721 | 22,556,340 | 22,785,295 | 20,869,053 |
| 3100 | STRS | 6,714,511 | 6,683,852 | 6,020,965 | 6,429,477 |
| 3200 | PERS | 1,774,727 | 1,785,333 | 1,695,748 | 1,715,572 |
| 3300 | OASDI/Medicare | 2,789,943 | 2,732,369 | 2,544,306 | 2,512,629 |
| 3400 | Health & Welfare | 18,412,882 | 18,623,082 | 16,590,078 | 17,903,978 |
| 3500 | SUI | 319,635 | 313,776 | 286,503 | 708,550 |
| 3600 | Workers' Compensation | 1,613,414 | 1,605,449 | 1,490,141 | 1,469,311 |
| 3700 | Retiree Benefits | 424,543 | 413,899 | 292,448 | 379,539 |
| 3800 | PERS Reduction | 418,139 | 398,785 | 576,794 | 223,575 |
| 3900 | Other Benefits | 100,156 | 98,561 | 65,033 | 97,747 |
| | TOTAL BENEFITS | 32,567,950 | 32,655,106 | 29,562,016 | 31,440,378 |
| 4100 | Textbooks | 264,501 | 314,221 | 207,224 | 325,798 |
| 4200 | Other Books | 204,744 | 163,823 | 220,903 | 271,496 |
| 4300 | Materials and Supplies | 7,967,295 | 12,685,772 | 3,567,556 | 5,134,488 |
| 4400 | Non-Capitalized Furn/Equip | 668,437 | 1,205,105 | 1,051,572 | 602,781 |
| | TOTAL BOOKS AND SUPPLIES | 9,104,977 | 14,368,921 | 5,047,255 | 6,334,563 |
| 5120 | Professional Services-Transportation | 2,089,440 | 2,089,440 | 1,596,645 | 2,089,440 |
| 5200 | Travel & Conferences | 352,449 | 412,730 | 440,700 | 304,839 |
| 5300 | Dues & Membership | 33,865 | 39,585 | 37,728 | 39,515 |
| 5400 | Insurance | 1,204,352 | 1,205,383 | 1,205,225 | 1,146,385 |
| 5500 | Operation & Housekeeping Services | 4,498,950 | 4,502,379 | 3,041,410 | 4,496,450 |
| 5600 | Rentals, Leases & Repairs | 1,293,139 | 1,387,623 | 1,189,886 | 1,332,153 |
| 5700 | Interprogram Chrgs (Postage, CopyCtr) | (140,840) | (160,840) | (132,120) | (123,866) |
| 5800 | Prof/Consult Serv & Oper Expenses | 4,487,277 | 4,541,376 | 3,670,016 | 3,903,773 |
| 5900 | Communications | 795,935 | 805,065 | 701,198 | 796,350 |
| | TOTAL CONTRACTED SERVICES AND OTHER OPERATING EXPENSES | 14,614,567 | 14,822,741 | 11,750,688 | 13,985,039 |

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 05/31/10 | 2010/11 ADOPTED BUDGET |
|-------|--------------------------------------|------------------------------|----------------------------------|--------------------------------|------------------------------|
| 6400 | Equipment | 97,250 | 239,268 | 167,253 | 60,000 |
| 6500 | Equipment Replacement | 8,000 | 4,000 | 972 | 0 |
| | TOTAL CAPITAL OUTLAY | <u>105,250</u> | <u>243,268</u> | <u>168,225</u> | <u>60,000</u> |
| 7100 | Excess Costs-Special Education | 1,488,345 | 1,384,127 | 550,629 | 1,506,351 |
| 7300 | Direct & Indirect Support-Adult Ed | (540,127) | (527,100) | (467,802) | (479,062) |
| | Direct & Indirect Support-Child Care | (369,908) | (369,908) | (297,428) | (315,271) |
| 7600 | Interfund Transfers | | | | |
| | Topass | 1,022,000 | 1,061,737 | 0 | 1,979,597 |
| | ARRA/SFSF | 7,888,700 | 7,888,700 | 7,888,700 | 400,000 |
| | Health and Welfare Fund | | 18,827 | 0 | 0 |
| | Adult Education Revenue Limit | 0 | 2,175,191 | 1,525,692 | 1,366,942 |
| | TOTAL OTHER OUTGO | <u>9,489,010</u> | <u>11,631,574</u> | <u>9,199,791</u> | <u>4,458,557</u> |
| | TOTAL 1000-7000 | <u>170,595,282</u> | <u>178,978,500</u> | <u>152,874,724</u> | <u>155,242,110</u> |

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

| | |
|---|-------------------------|
| 2009/10 2ND INTERIM ESTIMATED ENDING BALANCE | 9,268,845 |
| Deferred Maintenance Beginning Balance Transfer | 2,064,360 |
| Estimated Increase in "Rainy Day" Fund | 1,146,863 |
| Flexibility Program Ending Balance Correction | <u>23,652</u> |
| 2009/10 2ND INTERIM ESTIMATED ENDING BALANCE | 12,503,720 |
| | |
| Stores | 265,388 |
| Revolving Cash | 43,000 |
| Reserve for Program Carryovers | 137,965 |
| 3% Reserve for Contingency | 5,369,355 |
| Reserve for 09-10 Budget Development (Rainy Day Fund) | <u>3,453,137</u> |
| | |
| Estimated Incomes | <u>112,828,951</u> |
| Total Estimated Income and Beginning Balance | 125,332,671 |
| | |
| Estimated Expenditures | <u>120,366,714</u> |
| NET ESTIMATED ENDING BALANCE - JUNE 30, 2011 | <u><u>4,965,957</u></u> |

BREAKDOWN OF NET ENDING BALANCE

| | |
|--|-------------------------|
| Stores | 265,388 |
| Revolving Cash | 43,000 |
| 3% Reserve for Contingency | 4,657,263 |
| Reserve for 11-12 Budget Development | <u>306</u> |
| NET ESTIMATED ENDING BALANCE - JUNE 30, 2011 | <u><u>4,965,957</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 05/31/10 | 2010/11 ADOPTED BUDGET |
|------------------------------|---|------------------------------|----------------------------------|-------------------------------|------------------------------|
| REVENUE LIMIT SOURCES | | | | | |
| 8011 | State Aid Revenue Limit | 31,954,303 | 26,700,814 | 19,946,903 | 23,599,510 |
| 8011 | State Aid Revenue Limit-Prior Year | 0 | 0 | 39,098 | 0 |
| 8015 | Charter School Property Tax-In Lieu | (936,014) | (1,097,430) | (661,964) | (1,445,723) |
| 8046 | Redev SEREF | 0 | 0 | 6,119,037 | 0 |
| 8021 | Tax Relief Subventions | 795,784 | 754,482 | 690,064 | 774,051 |
| 8029 | Other Subventions | 0 | 58,625 | 17,111 | 0 |
| 8041 | Secured Roll Taxes | 76,568,483 | 73,690,619 | 70,414,413 | 76,151,693 |
| 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 | 567,028 |
| 8044 | Supplemental Taxes | 1,263,755 | 1,421,937 | 1,056,793 | 720,953 |
| 8045 | Education Revenue Aug Fund | (2,682,178) | (1,169,648) | (1,220,157) | (1,169,648) |
| 8081 | Royalties and Bonuses | 1,001 | 272 | 250 | 272 |
| 8091 | Special Education Transfer | (2,727,918) | (2,727,918) | 0 | (2,493,466) |
| | TOTAL REVENUE | 107,081,707 | 100,759,686 | 99,887,688 | 99,623,389 |
| 8092 | PERS Reduction Adjustment | 534,266 | 510,008 | 681,335 | 319,396 |
| | TOTAL REVENUE LIMIT SOURCES: | 107,615,973 | 101,269,694 | 100,569,023 | 99,942,785 |
| FEDERAL | | | | | |
| 8290 | Advanced Placement Exam Grant | 0 | 8,376 | 8,376 | 0 |
| | TOTAL FEDERAL REVENUE | 0 | 8,376 | 8,376 | 0 |
| STATE | | | | | |
| 8311 | Revenue Limit Supplemental Hours | 761,194 | 0 | 0 | 0 |
| 8434 | Class Size Reduction | 4,838,778 | 4,819,500 | 3,170,160 | 4,723,110 |
| 8560 | Lottery | 2,499,462 | 2,514,508 | 1,443,276 | 2,478,731 |
| 8590 | SB666 Class Size | 162,254 | 207,958 | 0 | 207,168 |
| 8590 | SB12 Class Size 9th Grade | 497,153 | 637,399 | 304,087 | 611,563 |
| 8590 | SB12 Class Size Prior Year | 0 | 185,905 | 185,905 | 0 |
| 8590 | Adult Ed Revenue Limit | 0 | 2,175,208 | 1,963,938 | 2,166,942 |
| 8590 | Advanced Placement | 0 | 20,603 | 20,603 | 0 |
| 8590 | Flexibility - Arts and Music Grant | 291,117 | 297,314 | 165,193 | 296,184 |
| 8590 | Flexibility - At Risk Counseling | 623,541 | 618,974 | 23,835 | 616,623 |
| 8590 | Flexibility - BTSA PAR Mentor | 305,718 | 305,651 | 207,991 | 274,616 |
| 8590 | Continuation High School Block Grant | 102,378 | 102,378 | 86,625 | 101,989 |
| 8590 | International Baccalaureate | 20,274 | 20,839 | 20,838 | 20,760 |
| 8590 | California English Language | 0 | 12,369 | 12,369 | 0 |
| 8590 | Flexibility - Comm Based English Tutor | 57,871 | 57,919 | 57,919 | 57,699 |
| 8590 | Flexibility - Deferred Maintenance | 616,315 | 815,649 | 815,649 | 812,550 |
| 8590 | Flexibility - GATE | 158,000 | 158,000 | 34,471 | 143,474 |
| 8590 | Flexibility - High School Exit Exam | 86,897 | 102,225 | 94,998 | 86,630 |
| 8590 | Flexibility - Instructional Materials Fund | 1,376,727 | 1,376,727 | 756,383 | 1,167,425 |
| 8590 | Global Entrepreneurship Program | 100,125 | 146,403 | 146,403 | 99,863 |
| 8590 | Flexibility - Global Entrepreneurship Program | 0 | 100,244 | 100,244 | 0 |
| 8590 | Gov Performance/API Award | 0 | 4,315 | 4,315 | 0 |
| 8590 | Hourly RL Supplemental | 0 | 523,742 | 125,361 | 521,752 |
| 8590 | Hourly RL Supplemental - Prior Year | 0 | 63,862 | 63,862 | 0 |
| 8590 | Math/Reading Staff Development | 0 | 218,667 | 172,856 | 0 |
| 8590 | Medi Cal Billing | 0 | 100,015 | 168,052 | 327,339 |
| 8590 | Medi Cal Administrative | 0 | 16,539 | 24,975 | 225,447 |
| 8590 | Oral Health Assessment | 0 | (2,129) | 7,653 | 27,000 |
| 8590 | Pupil Testing Incentive | 87,000 | 235,828 | 148,828 | 45,000 |
| 8590 | Flexibility - School Safety Funds | 301,823 | 294,743 | 70,416 | 292,819 |
| 8590 | Flexibility - School Improvement Program | 1,204,251 | 1,201,751 | 1,093,598 | 1,197,184 |

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 05/31/10 | 2010/11 ADOPTED BUDGET |
|---------------------------|---|------------------------------|----------------------------------|-------------------------------|------------------------------|
| 8590 | Flexibility - Staff Development Days | 873,334 | 871,573 | 793,136 | 868,261 |
| 8590 | State Grant Test Lead Water | 0 | 3,726 | 3,726 | 0 |
| 8590 | Student Identification | 0 | 16,263 | 16,263 | 0 |
| 8590 | Flexibility - Targeted Inst'l Improvement Grt | 1,062,016 | 1,058,893 | 1,011,456 | 1,254,109 |
| 8590 | Targeted Inst'l Imprve Grant- Prior Year | 0 | 36,747 | 36,747 | 0 |
| 8590 | Tenth Grade Counseling-Block Grant | 71,144 | 72,636 | 72,636 | 72,360 |
| | TOTAL STATE REVENUE | 16,097,372 | 19,392,944 | 13,424,767 | 18,696,598 |
| LOCAL | | | | | |
| 8631 | Sale of Equipment & Supplies | 3,500 | 3,500 | 120 | 3,000 |
| 8650 | Rentals & Leases - Civic Center | 657,624 | 426,146 | 364,421 | 386,100 |
| 8650 | Rentals & Leases - MATES | 0 | 54,285 | 49,347 | 67,970 |
| 8650 | Rentals & Leases - Sites | 0 | 224,592 | 204,072 | 222,624 |
| 8660 | Interest | 1,000,000 | 1,000,000 | 608,907 | 1,000,000 |
| 8677 | Interagency Revenues Miscellaneous | 243,990 | 231,796 | 184,262 | 115,619 |
| 8689 | Transportation Fees | 180,000 | 120,000 | 94,999 | 100,000 |
| 8689 | Other Fees (Ath, Co-Curr & Band) | 310,000 | 348,725 | 255,436 | 400,000 |
| 8691 | Non-Rev Limit 50% Reduction | 1,001 | 272 | 0 | 273 |
| 8699 | Other Local Income | 100,000 | 97,689 | 241,732 | 70,000 |
| 8699 | Advanced Placement Testing | 307,744 | 307,744 | 248,152 | 307,744 |
| 8699 | ASB Bookkeeper | 28,337 | 28,337 | 0 | 27,141 |
| 8699 | Donations/Field Trips | 0 | 1,375,249 | 2,186,336 | 0 |
| 8699 | E-Rate Income | 200,000 | 200,000 | 55,596 | 200,000 |
| 8699 | Outdoor Education | 364,642 | 364,289 | 2,505 | 360,152 |
| 8699 | PreSat Testing | 29,179 | 33,280 | 33,280 | 33,280 |
| 8699 | Safety Funds from JPA | 173,050 | 186,128 | 25,718 | 186,128 |
| 8699 | Stadium Renovation | 0 | 33,521 | 37,454 | 0 |
| 8699 | TOPASS Redevelopment Funds | 1,022,000 | 1,061,737 | 0 | 1,979,597 |
| | TOTAL LOCAL FUNDS | 4,621,067 | 6,097,290 | 4,592,337 | 5,459,628 |
| INCOMING TRANSFERS | | | | | |
| 8710 | Out-of-District Tuition | 10,000 | 10,000 | 32,305 | 40,000 |
| 8912 | Interfund Gen/Special Reserve/TOPASS | 4,000 | 4,000 | 0 | 2,000 |
| 8919 | ARRA - State Fiscal Stabilization Fund | 7,888,700 | 7,888,700 | 7,888,700 | 400,000 |
| | Interfund Tsf-Workers Compensation | 0 | 165,297 | 165,297 | 800,000 |
| 8980 | Contributions to Restricted Programs | | | | |
| | Special Education-Basic IDEA | (4,866,159) | (4,914,346) | 0 | (6,792,350) |
| | Special Education Preschool Program | (308,833) | (335,687) | 0 | (484,753) |
| | Routine Restricted Maintenance | (4,584,498) | (4,492,016) | 0 | (4,042,315) |
| | Pupil Transportation - Regular | (660,920) | (564,796) | 0 | (562,021) |
| | Pupil Transportation - Special Education | (934,834) | (598,357) | 0 | (630,621) |
| 8998 | Flexibility - Categoricals Ending Balance | 0 | 197,474 | 1,178 | 0 |
| | TOTAL INCOMING TRANSFERS | (3,452,544) | (2,639,731) | 8,087,480 | (11,270,060) |
| 8000 | TOTAL INCOME | 124,881,868 | 124,128,573 | 126,681,983 | 112,828,951 |

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 05/31/10 | 2010/11 ADOPTED BUDGET |
|-------|---|------------------------------|----------------------------------|--------------------------------|------------------------------|
| 1100 | Teacher Salaries | 59,599,304 | 60,575,119 | 53,739,664 | 56,646,884 |
| 1100 | Certificated Salary Savings | (400,000) | (150,000) | (150,000) | (400,000) |
| 1100 | Column | 450,000 | 0 | 0 | 450,000 |
| 1100 | Additional 4 Certificated Teachers | 280,801 | 0 | 0 | 268,987 |
| 1200 | Counselors, Psychs, Librarians & Nurses | 3,393,877 | 3,654,833 | 3,419,479 | 3,423,540 |
| 1300 | Supt, Ass Supts, Dirctrs, Princps, Coords | 6,257,663 | 6,358,772 | 5,796,237 | 6,083,749 |
| 1900 | Other Certificated Salaries | 188,786 | 226,535 | 182,606 | 118,208 |
| | TOTAL CERTIFICATED SALARIES | 69,770,431 | 70,665,259 | 62,987,986 | 66,591,368 |
| 2100 | IA's Occ Ther/Coachs/Class Advts/Tutors | 65,860 | 157,795 | 705,747 | 213,001 |
| 2200 | M&O Int/Transp/Health Clerks | 5,083,128 | 5,234,164 | 4,781,714 | 4,787,210 |
| 2200 | Maintenance Salary Savings | (30,000) | 0 | 0 | (30,000) |
| 2300 | Class Directors & Supv Salaries | 957,799 | 911,524 | 839,963 | 734,156 |
| 2400 | Secretarial & Clerical Salaries | 6,468,511 | 6,412,615 | 5,900,314 | 5,822,342 |
| 2400 | Secretarial & Clerical Salaries Savings | (30,000) | 0 | 0 | (30,000) |
| 2900 | Other Class Salaries | 1,317,870 | 1,355,098 | 1,827,843 | 1,272,180 |
| | TOTAL CLASSIFIED SALARIES | 13,833,168 | 14,071,196 | 14,055,581 | 12,768,889 |
| 3100 | STRS | 5,737,034 | 5,708,263 | 5,093,486 | 5,499,482 |
| 3200 | PERS | 1,116,637 | 1,155,475 | 1,076,917 | 1,094,075 |
| 3300 | OASDI/Medicare | 1,992,740 | 1,970,671 | 1,801,843 | 1,787,933 |
| 3400 | Health & Welfare | 14,299,963 | 14,393,687 | 13,015,847 | 14,037,176 |
| 3500 | SUI | 255,690 | 251,682 | 227,279 | 566,700 |
| 3600 | Workers' Compensation | 1,288,876 | 1,290,024 | 1,181,789 | 1,173,961 |
| 3700 | Retiree Benefits | 364,513 | 353,699 | 249,738 | 316,228 |
| 3800 | PERS Reduction | 169,003 | 180,973 | 367,001 | 50,034 |
| 3900 | Other Benefits | 87,497 | 85,421 | 57,049 | 84,607 |
| | TOTAL BENEFITS | 25,311,953 | 25,389,895 | 23,070,949 | 24,610,196 |
| 4100 | Textbooks | 2,000 | 58,183 | 55,552 | 2,000 |
| 4200 | Other Books | 204,504 | 150,834 | 167,842 | 271,496 |
| 4300 | Materials and Supplies | 3,551,195 | 6,720,824 | 2,566,782 | 3,016,373 |
| 4400 | Non-Capitalized Furn/Equip | 601,870 | 612,046 | 393,158 | 573,581 |
| | TOTAL BOOKS AND SUPPLIES | 4,359,569 | 7,541,887 | 3,183,334 | 3,863,450 |
| 5120 | Professional Services-Transportation | 340,000 | 340,000 | 378,690 | 340,000 |
| 5200 | Travel & Conferences | 242,004 | 247,800 | 218,047 | 242,336 |
| 5300 | Dues & Membership | 33,865 | 39,235 | 34,063 | 39,515 |
| 5400 | Insurance | 1,204,352 | 1,205,383 | 1,205,225 | 1,146,385 |
| 5500 | Operation & Housekeeping Services | 4,485,450 | 4,488,679 | 3,026,308 | 4,487,450 |
| 5600 | Rentals, Leases & Repairs | 1,180,118 | 1,229,076 | 1,038,840 | 1,216,954 |
| 5700 | Interprogram Chrgs (Postage, CopyCtr) | (145,000) | (194,168) | (180,198) | (130,266) |
| 5800 | Prof/Consult Serv & Oper Expenses | 1,883,844 | 2,010,065 | 1,777,895 | 2,007,939 |
| 5900 | Communications | 777,835 | 787,265 | 689,348 | 783,750 |
| | TOTAL CONTRACTED SERVICES AND OTHER OPERATING EXPENSES | 10,002,468 | 10,153,335 | 8,188,218 | 10,134,063 |

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 05/31/10 | 2010/11 ADOPTED BUDGET |
|-------|--|------------------------------|----------------------------------|--------------------------------|------------------------------|
| 6400 | Equipment | 97,250 | 239,268 | 167,285 | 60,000 |
| 6500 | Equipment Replacement | 8,000 | 4,000 | 972 | 0 |
| | TOTAL CAPITAL OUTLAY | <u>105,250</u> | <u>243,268</u> | <u>168,257</u> | <u>60,000</u> |
| 7100 | Excess Costs-Special Education | 10,000 | 10,000 | 6,974 | 10,000 |
| 7300 | Direct & Indirect Support-Adult Ed | (540,127) | (527,100) | (467,802) | (479,062) |
| | Direct & Indirect Support-Child Care | (369,908) | (369,908) | (297,428) | (315,271) |
| | Direct & Indirect Support-Restricted Prgms | (154,336) | (300,416) | 0 | (223,458) |
| 7600 | Interfund Transfers | | | | |
| | Topass | 1,022,000 | 1,061,737 | 0 | 1,979,597 |
| | Health and Welfare Fund | | 18,827 | 0 | 0 |
| | Adult Education Revenue Limit | 0 | 2,175,191 | 1,525,692 | 1,366,942 |
| | TOTAL OTHER OUTGO | <u>(32,371)</u> | <u>2,068,331</u> | <u>767,436</u> | <u>2,338,748</u> |
| | TOTAL 1000-7000 | <u>123,350,468</u> | <u>130,133,171</u> | <u>112,421,761</u> | <u>120,366,714</u> |

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

| | |
|--|-----------------------|
| 2009/10 2ND INTERIM ESTIMATED ENDING BALANCE | 23,652 |
| Flexibility Program Ending Balance Correction | <u>(23,652)</u> |
| 2009/10 2ND INTERIM ESTIMATED ENDING BALANCE | 0 |
| Estimated Incomes | <u>34,875,396</u> |
| Total Estimated Income and Beginning Balance | 34,875,396 |
| Estimated Expenditures | <u>34,875,396</u> |
| NET ESTIMATED ENDING BALANCE - JUNE 30, 2011 | <u><u>0</u></u> |

BREAKDOWN OF NET ENDING BALANCE

| | |
|--|---------------------|
| Reserve for Program Carryover | <u><u>0</u></u> |
| NET ESTIMATED ENDING BALANCE - JUNE 30, 2011 | <u><u>0</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 05/31/10 | 2010/11 ADOPTED BUDGET |
|------------------------------|--|------------------------------|----------------------------------|-------------------------------|------------------------------|
| REVENUE LIMIT SOURCES | | | | | |
| 8091 | Transfer from General Fund | 2,727,918 | 2,727,918 | 0 | 2,493,466 |
| | TOTAL REVENUE LIMIT SOURCES: | 2,727,918 | 2,727,918 | 0 | 2,493,466 |
| FEDERAL | | | | | |
| 8181 | Special Ed PL94-142 | 3,453,923 | 3,453,923 | 2,654,628 | 3,466,580 |
| 8181 | Special Ed PL94-142 - Prior Year | 0 | (60,448) | (60,448) | 0 |
| 8181 | ARRA - IDEA | 4,019,261 | 4,035,541 | 803,852 | 0 |
| 8182 | Special Ed Infant Dis Grant | 356,199 | 363,314 | 0 | 363,314 |
| 8182 | ARRA - Preschool | 435,292 | 165,382 | 32,921 | 0 |
| 8182 | ARRA - Preschool | 0 | 271,780 | 54,137 | 0 |
| 8182 | Special Ed Low Incident | 0 | 2,141 | 2,141 | 0 |
| 8290 | Drug Free Schools | 46,500 | 53,613 | 40,234 | 0 |
| 8290 | IASA Title V | 0 | 2,589 | 2,460 | 0 |
| 8290 | Immigration Education Program | 38,095 | 47,880 | 6,309 | 47,880 |
| 8290 | State Fiscal Stabilization Fund | 7,888,700 | 2,161,381 | 3,734,899 | 400,000 |
| 8290 | IASATitle I | 1,400,200 | 1,639,348 | 1,422,773 | 1,479,530 |
| 8290 | ARRA - Title I | 866,374 | 857,535 | 508,500 | 0 |
| 8290 | Title IIA | 553,565 | 745,026 | 258,896 | 538,953 |
| 8290 | Title IID | 0 | 21,062 | 641 | 4,464 |
| 8290 | Title III Part A (LEP) | 199,025 | 213,500 | 29,548 | 213,500 |
| 8290 | Vocational Education | 81,953 | 89,492 | 0 | 80,000 |
| | TOTAL FEDERAL REVENUE | 19,339,087 | 14,063,059 | 9,491,491 | 6,594,221 |
| STATE | | | | | |
| 8311 | Economic Impact Aid | 1,214,559 | 1,145,735 | 1,145,735 | 1,150,244 |
| 8311 | Special Ed Infant | 184,983 | 184,983 | 138,206 | 184,983 |
| 8311 | Special Ed Transportation | 260,166 | 595,843 | 542,218 | 593,579 |
| 8311 | Transportation | 75,964 | 173,975 | 158,320 | 173,314 |
| 8311 | Special Ed Mental Health Prevention | 99,345 | 97,262 | 97,262 | 94,849 |
| 8311 | Special Ed Mental Health Prevention-Prior Yr | 0 | 10,800 | 10,800 | 0 |
| 8560 | Lottery | 262,501 | 297,169 | 54,481 | 323,798 |
| 8590 | Special Ed Student Workability | 112,660 | 117,660 | 72,205 | 117,660 |
| 8590 | California Partnership | 129,760 | 147,358 | 79,933 | 138,240 |
| 8590 | Cal Pads | 0 | 189,552 | 189,552 | 0 |
| 8590 | English Language Acquisition | 82,000 | 77,211 | 77,211 | 77,211 |
| 8590 | School Garden Program | 0 | 1,679 | 1,679 | 0 |
| 8590 | Tobacco Use Prevention | 30,341 | 48,111 | 17,770 | 0 |
| | TOTAL STATE REVENUE | 2,452,279 | 3,087,338 | 2,585,372 | 2,853,878 |
| LOCAL | | | | | |
| 8699 | Other Local Income | 0 | 168,702 | 325,704 | 0 |
| 8699 | Amgen Grants | 0 | 3,712 | 4,228 | 0 |
| 8699 | Auto Mall Donations | 0 | 24,340 | 24,341 | 0 |
| 8699 | Community Enhancement | 0 | 8,548 | 8,714 | 0 |
| 8699 | Conejo School's Foundation | 0 | 83,394 | 83,496 | 0 |
| 8699 | Conejo School's Found-Anonymous Donation | 0 | 40,000 | 40,000 | 0 |
| 8699 | Foreign Student Tuition | 0 | 24,351 | 36,526 | 0 |
| 8699 | Kenrose Kitchen Donation | 0 | 27,670 | 45,170 | 0 |
| 8699 | Neighborhood City Pay | 981,247 | 232,887 | 272,329 | 345,000 |
| 8699 | Neighborhood City State | 611,460 | 611,736 | 552,391 | 616,136 |
| 8699 | Neighborhood for Learning-Fees | 190,000 | 232,677 | 211,374 | 158,500 |
| 8699 | Neighborhood for Learning | 610,800 | 610,800 | 464,616 | 610,800 |

GENERAL FUND
SUMMARY OF INCOME
RESTRICTED FUNDS
JUNE 30, 2010

| MAJOR | DESCRIPTION | 2009/10 ADOPTED BUDGET | 2009/10 2ND INTERIM BUDGET | ACTUAL REVENUE 05/31/10 | 2010/11 ADOPTED BUDGET |
|---------------------------|---|------------------------------|----------------------------------|-------------------------------|------------------------------|
| 8699 | Playground Equipment | 0 | 54 | 54 | 0 |
| 8699 | Sage Grant | 0 | 25,740 | 65,738 | 0 |
| 8699 | Saturday Enrichment | 1,855 | 25,340 | 40,460 | 0 |
| 8699 | Success Maker | 0 | 2,311 | 2,311 | 0 |
| 8699 | Staff Supplemental - Madrona | 0 | 29,691 | 33,522 | 0 |
| 8699 | Technology Programs | 0 | 23,596 | 23,595 | 0 |
| 8699 | Track Renovation - Cypress | 0 | 5,000 | 5,000 | 0 |
| 8699 | Troop Realty Grants | 0 | 11,273 | 11,273 | 0 |
| 8699 | Way to Grow | 30,000 | 30,000 | 15,140 | 0 |
| 8699 | West Ed Grant | 0 | 20 | 20 | 0 |
| | TOTAL LOCAL FUNDS | 2,425,362 | 2,221,842 | 2,266,002 | 1,730,436 |
| INCOMING TRANSFERS | | | | | |
| 8792 | SELPA Transfer Spec Ed Master Plan | 8,648,601 | 8,695,466 | 6,572,900 | 8,395,012 |
| 8792 | SELPA Transfer Spec Ed Master Plan-Prior Yr | 0 | 10,778 | 10,778 | 0 |
| 8792 | Spec Ed 10 Year Mandate | 89,604 | 89,604 | 89,604 | 89,604 |
| 8792 | Program Specialists | 206,719 | 206,719 | 0 | 206,719 |
| 8980 | Contributions from General Fund | | | | |
| | Special Education-Basic IDEA | 4,866,159 | 4,914,346 | 0 | 6,792,350 |
| | Special Education Preschool Program | 308,833 | 335,687 | 0 | 484,753 |
| | Routine Restricted Maintenance | 4,584,498 | 4,492,016 | 0 | 4,042,315 |
| | Pupil Transportation - Regular | 660,920 | 564,796 | 0 | 562,021 |
| | Pupil Transportation - Special Education | 934,834 | 598,357 | 0 | 630,621 |
| 8998 | Flexibility - Categoricals Ending Balance | 0 | (197,474) | (1,178) | 0 |
| | TOTAL INCOMING TRANSFERS | 20,300,168 | 19,710,295 | 6,672,104 | 21,203,395 |
| 8000 | TOTAL INCOME | <u>47,244,814</u> | <u>41,810,452</u> | <u>21,014,969</u> | <u>34,875,396</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 05/31/10 | 2010/11 ADOPTED BUDGET |
|-------|---|------------------------------|----------------------------------|--------------------------------|------------------------------|
| 1100 | Teacher Salaries | 10,308,592 | 10,430,146 | 9,912,206 | 9,977,848 |
| 1200 | Counselors, Psychs, Librarians & Nurses | 1,014,651 | 982,807 | 906,826 | 916,400 |
| 1300 | Supt, Ass Supts, Dirctrs, Princps, Coords | 336,959 | 276,036 | 251,436 | 271,893 |
| 1900 | Other Certificated Salaries | 349,174 | 346,302 | 302,999 | 337,011 |
| | TOTAL CERTIFICATED SALARIES | 12,009,376 | 12,035,291 | 11,373,467 | 11,503,152 |
| 2100 | IA's Occ Ther/Coachs/Class Advts/Tutors | 5,174,506 | 4,688,503 | 4,653,999 | 4,975,362 |
| 2200 | M&O Int/Transp/Health Clerks | 2,554,676 | 2,496,902 | 2,261,389 | 2,242,557 |
| 2300 | Class Directors & Supv Salaries | 531,297 | 533,423 | 489,841 | 453,096 |
| 2400 | Secretarial & Clerical Salaries | 786,663 | 637,033 | 466,793 | 374,055 |
| 2900 | Other Class Salaries | 53,411 | 129,283 | 857,692 | 55,094 |
| | TOTAL CLASSIFIED SALARIES | 9,100,553 | 8,485,144 | 8,729,714 | 8,100,164 |
| 3100 | STRS | 977,477 | 975,589 | 927,479 | 929,995 |
| 3200 | PERS | 658,090 | 629,858 | 618,831 | 621,497 |
| 3300 | OASDI/Medicare | 797,203 | 761,698 | 742,462 | 724,696 |
| 3400 | Health & Welfare | 4,112,919 | 4,229,395 | 3,574,231 | 3,866,802 |
| 3500 | SUI | 63,945 | 62,094 | 59,225 | 141,850 |
| 3600 | Workers' Compensation | 324,538 | 315,425 | 308,353 | 295,350 |
| 3700 | Retiree Benefits | 60,030 | 60,200 | 42,710 | 63,311 |
| 3800 | PERS Reduction | 249,136 | 217,812 | 209,793 | 173,541 |
| 3900 | Other Benefits | 12,659 | 13,140 | 7,985 | 13,140 |
| | TOTAL BENEFITS | 7,255,997 | 7,265,211 | 6,491,069 | 6,830,182 |
| 4100 | Textbooks | 262,501 | 256,038 | 151,672 | 323,798 |
| 4200 | Other Books | 240 | 12,497 | 53,060 | 0 |
| 4300 | Materials and Supplies | 4,416,100 | 5,965,440 | 1,000,774 | 2,118,115 |
| 4400 | Non-Capitalized Furn/Equip | 66,567 | 593,059 | 658,413 | 29,200 |
| | TOTAL BOOKS AND SUPPLIES | 4,745,408 | 6,827,034 | 1,863,919 | 2,471,113 |
| 5120 | Professional Services-Transportation | 1,749,440 | 1,749,440 | 1,217,954 | 1,749,440 |
| 5200 | Travel & Conferences | 110,445 | 164,930 | 222,653 | 62,503 |
| 5300 | Dues & Membership | 0 | 350 | 3,665 | 0 |
| 5500 | Operation & Housekeeping Services | 13,500 | 13,700 | 15,102 | 9,000 |
| 5600 | Rentals, Leases & Repairs | 113,021 | 158,547 | 151,047 | 115,199 |
| 5700 | Interprogram Chrgs (Postage, CopyCtr) | 4,160 | 33,328 | 48,078 | 6,400 |
| 5800 | Prof/Consult Serv & Oper Expenses | 2,603,433 | 2,531,311 | 1,892,089 | 1,895,834 |
| 5900 | Communications | 18,100 | 17,800 | 11,851 | 12,600 |
| | TOTAL CONTRACTED SERVICES AND OTHER OPERATING EXPENSES | 4,612,099 | 4,669,406 | 3,562,439 | 3,850,976 |

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 05/31/10 | 2010/11 ADOPTED 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 | 543,655 | 1,496,351 |
| 7300 | Direct & Indirect Support-General Fund | 154,336 | 300,416 | 0 | 223,458 |
| 7619 | Interfund Transfers ARRA/SFSF | 7,888,700 | 7,888,700 | 7,888,700 | 400,000 |
| | TOTAL OTHER OUTGO | <u>9,521,381</u> | <u>9,563,243</u> | <u>8,432,355</u> | <u>2,119,809</u> |
| | TOTAL 1000-7000 | <u>47,244,814</u> | <u>48,845,329</u> | <u>40,452,963</u> | <u>34,875,396</u> |

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2010-11 ADOPTED BUDGET
JUNE 30, 2010

REVENUE LIMIT CALCULATION

| | | |
|---|-------------|--------------------------|
| 2009-10 Base Revenue Limit | | 6,382.71 |
| 2010-11 Inflation Increase (-.39%) | | (25.00) |
| | | <u>6,357.71</u> |
| | | |
| 2010-11 Revenue Limit ADA: | | |
| Regular ADA P2 | | 20,349.23 |
| MATES Conversion Charter School (10/11 Est) | | 295.00 |
| | | |
| 2010-11 Revenue Limit Before Adjustments | | 131,250,028 |
| | | |
| Meals for Needy | | 1,313,102 |
| Beginning Teacher Salary | | 431,169 |
| | | <u>132,994,299</u> |
| 2010-11 Revenue Limit To Be Deficited | | 108,583,195 |
| 2010-11 Revenue Limit Deficit (18.3550% / .816450) | | (5,053,126) |
| 2010-11 Additional Revenue Limit Reduction -3.85% | | <u>103,530,069</u> |
| 2010-11 Revenue Limit Deficit | | 103,530,069 |
| | | |
| 2010-11 Non-Deficited Adjustments: | | |
| Unemployment Insurance | | 735,957 |
| PERS Reduction | | (319,396) |
| County ADA Transfer 4,954.84 x 38.33 | | (189,919) |
| | | <u>103,756,711</u> |
| 2010-11 Total Revenue Limit | | 103,756,711 |
| | | |
| Less Local Taxes: | | |
| Homeowners Subventions | 774,051 | |
| Secured Taxes | 76,151,693 | |
| Unsecured Taxes | 2,918,719 | |
| Prior Year's Taxes | 567,028 | |
| Supplemental Taxes | 720,953 | |
| Royalties and Bonuses | 272 | |
| Charter School Property Tax-In Lieu | (1,445,723) | |
| Education Revenue Augmentation Fund | | |
| (ERAF) Transfer | (1,169,648) | <u>(78,517,345)</u> |
| | | |
| 2010-11 MATES Conversion Charter | | |
| General Purpose Block Grant Offset \$5,560/ADA | | (1,639,856) |
| | | |
| 2010-11 GENERAL FUND NET STATE AID REVENUE LIMIT | | 23,599,510 |
| | | |
| 2010-11 Summer School (Reduced -.39%) | | |
| Summer School Core Programs | | 200,780 |
| Remedial Programs | | 243,774 |
| Pupil Promotion Retention | | 77,198 |
| | | <u>521,752</u> |
| | | |
| 2010-11 TOTAL REVENUE LIMIT AND HOURLY PROGRAMS | | <u>24,121,262</u> |

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2010/11 ADOPTED BUDGET
LOTTERY BUDGET
JUNE 30, 2010

2010-11 LOTTERY ACCOUNT SUMMARY

| | | |
|---|--|-----------|
| 2010-11 Estimated Income | | |
| (\$125.50 per ADA X 22,330.91 ADA including A/E mandated) * | | 2,802,529 |

2010-11 Estimated Expenditures:

| | | | |
|---------------------------------|----------------|---|--|
| Classified Staff Development | 18,064 | @ | |
| Certificated Staff Development | 20,000 | @ | |
| Curriculum Development | 47,200 | @ | |
| Textbooks (Excludes Prior Year) | <u>323,798</u> | | |

| | | |
|--------------------------------------|--|------------------|
| Total Estimated 2010-11 Expenditures | | <u>(409,062)</u> |
|--------------------------------------|--|------------------|

| | | |
|---|--|-------------------------|
| 2010-11 Lottery Balance applied to General Fund Balance | | <u><u>2,393,467</u></u> |
|---|--|-------------------------|

* ADA adjusted for elimination of excused absences

@ Reduced 20% per Board approved District discretionary budget reductions

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT
JUNE 30, 2010

EMPLOYEE BENEFITS

| Object Code | Account | 2009/10 2nd Interim Budget Rate | 2010/11 Adopted Budget Rate |
|-------------|-----------------------------------|---------------------------------------|-----------------------------------|
| 3100 | State Teachers' Retirement | 8.250% | 8.250% |
| 3200 | Public Employees' Retirement | 9.709% | 10.200% ** |
| 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% | 0.720% |
| 3600 | Worker's Compensation Insurance | 1.530% | 1.500% |
| 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 2010 Social Security Salary \$106,800

** All programs are charged 2.820% for PERS Reduction. This amount is deducted from the Revenue Limit receipts by the State

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2010-11 ADOPTED BUDGET
JUNE 30, 2010

**GENERAL FUND MAJOR UTILITY ACCOUNT
PROGRAM 56**

| Object Code | Title | 2009/10 Adopted Budget | 2009/10 2nd Interim Budget | Actual Expenses 05/31/10 | 2010/11 Projected Budget |
|--------------|----------------|------------------------------|----------------------------------|--------------------------------|--------------------------------|
| 5510 | Gas | 450,000 | 450,000 | 223,574 | 450,000 |
| 5520 | Electricity | 2,813,500 | 2,813,500 | 1,781,062 | 2,813,500 |
| 5530 | Water | 700,000 | 700,000 | 615,671 | 700,000 |
| 5910 | Telephone | 740,880 | 741,897 | 283,727 | 741,897 |
| 5560 | Trash Disposal | 345,950 | 369,879 | 245,813 | 369,879 |
| 5570 | Sanitation | 175,000 | 175,000 | 146,691 | 175,000 |
| Total | | 5,225,330 | 5,250,276 | 3,296,538 | 5,250,276 |

GENERAL FUND INSURANCE

| Coverage | 2009/10 Contribution | Estimated 2010/11 Contribution |
|-----------------------|-------------------------|--------------------------------------|
| Liability (COP) | 1,078,276 | 827,636 |
| Booster | 3,241 | 1,100 |
| Property/Fire/DIC/B&M | 393,650 | 317,649 |
| Total | 1,475,167 | 1,146,385 |

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 GENERAL FUND
 FLEXIBILITY PROGRAM TRANSFERS TO RELIEVE THE REVENUE LIMIT DEFICIT
 2010/11 ADOPTED BUDGET
 JUNE 30, 2010

| PROGRAMS | PROGRAM FUNDING | PROGRAM COSTS | TRANSFER TO GENERAL FUND |
|--|--------------------|------------------|-----------------------------|
| Arts and Music Block Grant | 296,184 | 0 | 296,184 |
| At Risk Counseling | 616,623 | 616,623 | 0 |
| BTSA/Par | 274,616 | 187,801 | 86,815 |
| Community Based Tutoring | 57,699 | 0 | 57,699 |
| Continuation High School Grant | 101,989 | 101,989 | 0 |
| Deferred Maintenance | 812,550 | 0 | 812,550 |
| GATE | 143,474 | 45,000 | 98,474 |
| High School Exit Exam | 86,630 | 86,630 | 0 |
| Instructional Materials Realignment Fund | 1,167,425 | 0 | 1,167,425 |
| School Improvement Plan | 1,197,184 | 825,957 | 371,227 |
| School Safety Fund | 292,819 | 292,819 | 0 |
| Targeted Instructional Improvement-EIA | 194,013 | 0 | 194,013 |
| Targeted Instructional Improvement-GATE | 42,109 | 0 | 42,109 |
| Targeted Instructional Improvement-Transportation | 118,781 | 0 | 118,781 |
| Targeted Instructional Improvement-IMF | 482,754 | 200,000 | 282,754 |
| Targeted Instructional Improvement-10th Grade Counseling | 285,673 | 285,673 | 0 |
| Targeted Instructional Improvement-Opportunity | 130,779 | 130,779 | 0 |
| Tenth Grade Counseling | 72,360 | 72,360 | 0 |
| Adult Education | 2,166,942 | 1,366,942 | 800,000 |
| International Baccalaureate | 20,760 | 20,760 | 0 |
| Global Entrepreneurship Program | 99,863 | 99,863 | 0 |
| Staff Development Days | 868,261 | 868,261 | 0 |
| Supplemental Hourly Program | 521,752 | 521,752 | 0 |
| High School 10th Grade Class Size Reduction SB666 | 207,168 | 207,168 | 0 |
| High School 9th Grade Class Size Reduction SB12 | 611,563 | 611,563 | 0 |
| TOTAL | <u>10,869,971</u> | <u>6,541,940</u> | <u>4,328,031</u> |

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2010-11 ADOPTED BUDGET
JUNE 30, 2010

ENROLLMENT AND STAFFING

| | 1st Month Enrollment | Teachers On Norm | Teachers Off Norm | Special Funding | Other | TOTAL |
|--------------------|-------------------------|---------------------|----------------------|--------------------|---------------|---------------|
| Elementary | | | | | | |
| Acacia | 418 | 18.00 | | | | 18.00 |
| Aspen | 385 | 16.00 | | | | 16.00 |
| Banyan | 450 | 19.00 | | | | 19.00 |
| Conejo | 386 | 17.00 | | 1.00 | | 18.00 |
| Cypress | 408 | 17.00 | | | | 17.00 |
| EARTHs | 540 | 22.00 | | | | 22.00 |
| Glenwood | 315 | 14.00 | | | | 14.00 |
| Ladera | 371 | 15.00 | | | | 15.00 |
| Lang Ranch | 673 | 29.00 | | 2.00 | | 31.00 |
| Madrona | 528 | 22.00 | | | | 22.00 |
| Maple | 324 | 13.00 | | | | 13.00 |
| Park Oaks | 248 | 11.00 | | 1.00 | | 12.00 |
| Sycamore Canyon | 961 | 40.00 | | | | 40.00 |
| Walnut | 360 | 15.00 | | | | 15.00 |
| Weathersfield | 418 | 17.00 | | | | 17.00 |
| Westlake | 523 | 22.00 | | | | 22.00 |
| Westlake Hills | 606 | 26.00 | | | | 26.00 |
| Wildwood | 395 | 17.00 | | | | 17.00 |
| Outdoor School | 0 | 0 | 0.50 | | | 0.50 |
| Subtotal | 8,309 | 350.00 | 0.50 | 4.00 | - | 354.50 |
| Middle | | | | | | |
| Colina (6-8) | 1,062 | 36.80 | 1.20 | 0.60 | 0.80 | 39.40 |
| Los Cerritos(6-8) | 966 | 33.50 | 1.20 | 0.20 | 0.60 | 35.50 |
| Redwood (6-8) | 993 | 34.50 | 1.20 | 0.20 | 0.80 | 36.70 |
| Sequoia (6-8) | 1,124 | 38.80 | 1.20 | 0.40 | 0.80 | 41.20 |
| Sycamore (6-8) | 488 | 17.60 | 1.80 | - | 0.40 | 19.80 |
| Subtotal | 4,633 | 161.20 | 6.60 | 1.40 | 3.40 | 172.60 |
| High School | | | | | | |
| Newbury Park | 2,463 | 86.10 | 1.20 | 0.90 | 3.20 | 91.40 |
| Thousand Oaks | 2,390 | 82.00 | 0.60 | 1.00 | 3.00 | 86.60 |
| Westlake | 2,335 | 80.80 | 0.20 | 0.60 | 3.00 | 84.60 |
| Conejo Valley | 175 | 8.20 | 3.40 | | | 11.60 |
| Century | 35 | 4.00 | | | | 4.00 |
| Subtotal | 7,398 | 261.10 | 5.40 | 2.50 | 9.20 | 278.20 |
| BTSA/PAR | | | | 2.00 | | 2.00 |
| Spec Ed, Ind Study | 631 | | | 8.80 | 128.80 | 137.60 |
| | 631 | - | - | 8.80 | 128.80 | 137.60 |
| TOTAL | 20,971 | 772.30 | 12.50 | 18.70 | 141.40 | 944.90 |

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2010-11 ADOPTED BUDGET
JUNE 30, 2010

ENROLLMENT AND STAFFING

| <u>Object</u> | <u>Certificated Positions</u> | <u>Regular</u> |
|---------------|---|-------------------------|
| 1101 | Teacher - On Norm | 772.30 |
| 1101 | Teacher - Off Norm 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 .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 | 12.50 |
| 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 | 4.20 |
| 1101 | 8th/9th Grade Class Size Reduction | 5.00 |
| 1101 | CA Partnership Acad | 0.30 |
| 1101 | CA High School Exit Exam | 0.60 |
| 1101 | Entrepreneurial Program | 0.20 |
| 1101 | BTSA/PAR | 2.00 |
| 1101 | Teacher Special Ed Subtotal | 128.80 <u>939.90</u> |
| 1201 | Librarians | 3.00 |
| 1202 | Counselors - General Fund | 24.80 |
| 1202 | Counselors - Special Projects | 3.00 |
| 1203 | Psychologists | 15.60 |
| 1204 | Nurses Subtotal | 4.60 <u>51.00</u> |
| | Total | <u><u>990.90</u></u> |

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2010-11 ADOPTED BUDGET
JUNE 30, 2010

ENROLLMENT AND STAFFING

| Object Code | Certificated Management Positions Title | General Fund | | Other Funds |
|-------------|--|--------------|------------------|-------------|
| | | Regular | Special Projects | |
| 1305 | Principal | 26.00 | | 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 | 4.00 | | |
| 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
2010-11 ADOPTED BUDGET
JUNE 30, 2010

EXHIBIT F
Page 4 of 7

ENROLLMENT AND STAFFING

| Object Code | Classified Positions Title | General Fund | | Other Funds |
|-------------|------------------------------------|--------------|------------------|-------------|
| | | Regular | Special Projects | |
| 2101 | Paraprofessional Assistants | 122.90 | 12.16 | |
| 2101 | Speech & Lang Pathologist Asst | | 0.75 | |
| 2201 | Transportation Specialist | 1.00 | | |
| 2202 | Instr. Media Technician | 15.88 | | |
| 2203 | Health Clerk | 14.80 | | |
| 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 | 9.75 | 0.25 | 2.00 |
| 2401 | ASB/Bookkeeper | 3.00 | | |
| 2401 | Benefits Technician | | | 0.75 |
| 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 | 4.00 | | 1.00 |
| 2401 | Intermediate Clerk Typist | 35.26 | 2.76 | 1.15 |
| 2401 | Internal Auditor | 0.90 | | 0.10 |
| 2401 | Network Engineer | 1.00 | | |
| 2401 | Payroll Clerk | 1.00 | | 1.00 |
| 2401 | Personnel Analyst | 0.50 | | |
| 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 | 14.00 | 1.00 | 1.00 |
| 2401 | Senior Account Clerk | 2.75 | | 2.25 |
| 2401 | Senior Accountant | 0.44 | | 0.56 |
| 2401 | Senior Clerk Typist | 17.34 | 2.44 | 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 | 3.00 | | |
| 2908 | Licensed Vocational Nurse | 0.47 | | |
| 2908 | Occupational Therapist | | 3.60 | |
| 2908 | Child Guidance Assistants | | 3.42 | |
| 2931 | Child Care Leaders | | | 24.88 |
| 2932 | Child Care Assistants | | | 24.53 |
| | Subtotal | 305.80 | 27.79 | 63.91 |

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2010-11 ADOPTED BUDGET
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 | | |
| 2208 | Custodian | 66.12 | 1.62 | 2.10 |
| 2223 | Child Nutrition Delivery | | | 2.75 |
| 2207 | Grounds Equipment Operator | 1.00 | | |
| 2207 | Grounds Sr. Equipment Operator | 1.00 | | |
| 2207 | Groundskeeper | 20.00 | | |
| 2206 | Heating & Vent. Mechanic | 3.00 | | |
| 2208 | Lead Custodian | 4.00 | | |
| 2207 | Lead Groundskeeper | 3.00 | | |
| 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 | | |
| 2206 | Mechanic | 2.00 | | |
| 2205 | Pest Rodent Control LW | 1.00 | | |
| 2205 | Pool Operator | 1.00 | | |
| 2209 | Shipping/Receiving Clerk | 0.47 | | |
| 2205 | Sprinkler Repair Worker | 3.00 | | |
| 2209 | Stock Clerk/Delivery Driver | 2.00 | | |
| 2209 | Warehouse Leadworker | 1.00 | | |
| | Subtotal | 134.59 | 1.62 | 4.85 |
| | Food Service Personnel | | | 56.16 |
| | Total | 440.39 | 29.41 | 124.92 |

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2010-11 ADOPTED BUDGET
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 | Deputy Supintendent, 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 | Custodial Services Supervisor | 1.00 | | |
| 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>15.80</u> | <u>0.05</u> | <u>9.20</u> |

POSITION SUMMARY

| | | | |
|-----------------------------------|-----------------|--------------|---------------|
| Certificated | 987.90 | 3.00 | |
| Certificated Management | 58.00 | 3.80 | 2.20 |
| Classified | 440.39 | 29.41 | 124.92 |
| Classified Management/Supervisory | 15.80 | 0.05 | 9.20 |
| | <u>1,502.09</u> | <u>36.26</u> | <u>136.32</u> |

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2010-11 ADOPTED BUDGET
JUNE 30, 2010

ENROLLMENT AND STAFFING

Positions Funded by Special Projects or Other Funds

| Object Code | Title | Special Project | Other Funds |
|--|---|-----------------|---------------|
| Certificated Management Positions | | | |
| 1305 | Principal, Adult Education | | 1.00 |
| 1303 | Director, Elementary | 0.25 | 0.20 |
| 1303 | Director, Curriculum | 0.40 | |
| 1307 | Director , Special Education | 0.65 | |
| 1307 | Child Care Coordinator | | 1.00 |
| 1308 | Assistant Director, Pupil Services | 1.00 | |
| | Subtotal | <u>2.30</u> | <u>2.20</u> |
| Classified Positions | | | |
| 2101 | Paraprofessional Assistants | 12.16 | 0.00 |
| 2101 | Speech & Lang Pathologist Asst | 0.69 | |
| 2401 | Account Clerk | 1.41 | 0.62 |
| 2931 | Child Guidance Assistant | 3.38 | |
| 2931 | Child Care Leader | | 24.88 |
| 2932 | Child Care Assistant | | 24.53 |
| 2401 | Administrative Asst | 0.25 | 2.00 |
| 2301 | Child Nutrition Technician | | 0.62 |
| 2401 | Clerk Typist, Food Service | | 1.00 |
| 2401 | High School Office Mgr, Adult Education | | 1.00 |
| 2401 | Int Clerk Typist, Adult Ed, Child Care | 2.76 | 1.15 |
| 2401 | Accounting Technician | | 0.05 |
| 2401 | Internal Auditor | | 0.10 |
| 2301 | Parent Program Assistant | | 1.10 |
| 2401 | Payroll Clerk | | 1.00 |
| 2401 | Secretary | 1.00 | 1.00 |
| 2401 | Sr. Acct. Cler, Food Service,Child Care | | 2.00 |
| 2401 | Senior Clerk Typist, Adult Ed | 2.22 | 3.75 |
| 2401 | Planning Technician | | 0.30 |
| 2401 | Purchasing Expeditor | | 0.25 |
| 2208 | Custodian, Adult Education | 0.82 | 2.10 |
| 2223 | Child Nutrition Delivery Worker | | 2.75 |
| 2221 | Child Nutrition Service Employees | | 56.16 |
| 2921 | Occupational Therapist | 3.60 | |
| | Subtotal | <u>28.29</u> | <u>126.36</u> |
| Classified Management/Supervisor | | | |
| 2301 | Deputy Superintendent, Business | | 0.20 |
| 2302 | Director of Child Nutrition | | 1.00 |
| 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 | <u>0.00</u> | <u>9.20</u> |
| | Total Positions | 30.59 | 137.76 |

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2010/11 ADOPTED BUDGET
JUNE 30, 2010

ADULT EDUCATION FUND

| | |
|--|-----------------------|
| 2009/10 2ND INTERIM ESTIMATED ENDING BALANCE | 224,553 |
| Estimated Income | <u>3,775,123</u> |
| Total Estimated Income and Net Beginning Balance | 3,999,676 |
| Estimated Expenditures | <u>(3,686,295)</u> |
| NET ESTIMATED ENDING BALANCE - JUNE 30, 2011 | <u><u>313,381</u></u> |

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2010/11 ADOPTED BUDGET
JUNE 30, 2010

ADULT EDUCATION FUND

SUMMARY OF INCOME

| SOURCE OF INCOME | DESCRIPTION | 2009/10 ADOPTED BUDGET | 2009/10 2ND INTERIM BUDGET | ACTUAL REVENUE 5/31/2010 | 2010/11 ADOPTED BUDGET |
|------------------|-------------------------------|------------------------------|----------------------------------|--------------------------------|------------------------------|
| 8200 | Federal Revenue | 167,921 | 180,261 | 90,131 | 269,381 |
| 8311 | Prior Year Revenue Adjustment | 0 | 0 | (30,183) | 0 |
| 8590 | Other State Revenue | 2,250,208 | 0 | 0 | 0 |
| 8660 | Interest | 11,000 | 8,000 | 2,837 | 5,000 |
| 8671 | Fees and Contracts | 1,534,850 | 1,722,200 | 1,864,066 | 2,030,500 |
| 8699 | Fees and Books | 169,000 | 173,000 | 73,524 | 103,300 |
| 8919 | Interfund Transfer | 0 | 2,175,191 | 1,525,692 | 1,366,942 |
| | | <u>4,132,979</u> | <u>4,258,652</u> | <u>3,526,067</u> | <u>3,775,123</u> |

SUMMARY OF EXPENSE

| MAJOR | DESCRIPTION | 2009/10 ADOPTED BUDGET | 2009/10 2ND INTERIM BUDGET | ACTUAL EXPENSE 5/31/2010 | 2010/11 ADOPTED BUDGET |
|-------|--------------------------------|------------------------------|----------------------------------|--------------------------------|------------------------------|
| 1000 | Certificated Salaries | 1,360,612 | 1,340,141 | 1,272,919 | 1,325,272 |
| 2000 | Classified Salaries | 767,286 | 782,617 | 611,845 | 517,892 |
| 3000 | Employee Benefits | 344,261 | 369,412 | 307,579 | 338,472 |
| 4000 | Books and Supplies | 370,652 | 378,977 | 342,119 | 399,833 |
| 5000 | Contracted Services | 620,244 | 705,050 | 540,745 | 613,764 |
| 6000 | Capital Outlay | 0 | 11,650 | 11,650 | 12,000 |
| 7300 | Direct Support to General Fund | 296,675 | 281,598 | 211,197 | 262,415 |
| 7300 | Indirect Support to Gen Fund | 243,452 | 245,502 | 184,125 | 216,647 |
| | | <u>4,003,182</u> | <u>4,114,947</u> | <u>3,482,179</u> | <u>3,686,295</u> |

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2010/11 ADOPTED BUDGET
JUNE 30, 2010

BOND BUILDING FUND

| | |
|--|-----------------------|
| 2009/10 2ND INTERIM ESTIMATED ENDING BALANCE | 1,372,917 |
| Revised Revenue | 730,489 |
| Reserve for projects | <u>1,865,264</u> |
| 2009/10 2ND INTERIM ESTIMATED ENDING BALANCE | <u>3,968,670</u> |
| Estimated Income | <u>299,901</u> |
| Total Estimated Income and Net Beginning Balance | 4,268,571 |
| Estimated Expenditures | <u>(3,560,336)</u> |
| NET ESTIMATED ENDING BALANCE - JUNE 30, 2011 | <u><u>708,235</u></u> |

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2010/11 ADOPTED BUDGET
JUNE 30, 2010

BOND BUILDING FUND

STATEMENT OF INCOME

| SOURCE OF INCOME | DESCRIPTION | 2009/10 ADOPTED BUDGET | 2009/10 2ND INTERIM BUDGET | ACTUAL REVENUE 05/31/10 | 2010/11 ADOPTED BUDGET |
|------------------|----------------------------------|------------------------------|----------------------------------|-------------------------------|------------------------------|
| 8660 | Interest | 150,000 | 150,000 | 90,269 | 100,000 |
| 8919 | Interfund Tsf School Mod-Meadows | 0 | 0 | 0 | 199,901 |
| 8699 | WHS Theatre Donation | 1,000,000 | 1,000,000 | 535,444 | 0 |
| TOTALS | | <u>1,150,000</u> | <u>1,150,000</u> | <u>625,713</u> | <u>299,901</u> |

SUMMARY OF EXPENSE

| MAJOR | DESCRIPTION | 2009/10 ADOPTED BUDGET | 2009/10 2ND INTERIM BUDGET | ACTUAL EXPENSE 5/31/2010 | 2010/11 ADOPTED BUDGET |
|--------|-----------------------|------------------------------|----------------------------------|--------------------------------|------------------------------|
| 2000 | Classified Salaries | 160,180 | 165,863 | 151,942 | 152,857 |
| 3000 | Benefits | 64,257 | 64,798 | 55,213 | 56,649 |
| 4000 | Supplies | 0 | 119,755 | 149,034 | 110,000 |
| 5000 | Contracted Services | 9,234,582 | 8,842,379 | 5,318,101 | 3,030,380 |
| 6100 | Site Improvement | 0 | 43,498 | 86,740 | 0 |
| 6200 | Building Improvement | 580,000 | 443,307 | 0 | 0 |
| 6400 | Capitalized Equipment | 0 | 133,834 | 216,657 | 210,450 |
| TOTALS | | <u>10,039,019</u> | <u>9,813,434</u> | <u>5,977,687</u> | <u>3,560,336</u> |

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2010/11 ADOPTED BUDGET
JUNE 30, 2010

BOND BUILDING FUND

| SITE | DESCRIPTION | 2009/10 ADOPTED BUDGET | 2009/10 2ND INTERIM BUDGET | ACTUAL EXPENSE 05/31/10 | 2010/11 PROJECTED BUDGET |
|----------|-----------------------------------|------------------------------|----------------------------------|-------------------------------|--------------------------------|
| DWS | CLASSIFIED SALARIES | 160,180 | 165,863 | 151,426 | 152,857 |
| DWS | BENEFITS | 64,257 | 64,798 | 55,164 | 56,649 |
| DWS | PROJECT MANAGEMENT | 500,000 | 600,000 | 558,693 | 600,000 |
| DWS | MISC SUPPLIES & SERVICES | 25,000 | 25,800 | 29,967 | 35,000 |
| DWS | CONEJO COMMUNITY LEARNING CTR | 599,416 | 99,416 | 5,596 | 93,820 |
| DWS | FACILITIES MASTER PLAN | 144,472 | 144,472 | 0 | 144,472 |
| DISTRICT | IT CONVERSION | 0 | 352,000 | 388,451 | 0 |
| DISTRICT | LANDSCAPE EAST SIDE | 0 | 0 | 0 | 16,500 |
| ACA | MODERNIZATION | 0 | 150 | 178 | - |
| ACA | SITE & FIELD DRAINAGE | 0 | 7,500 | 0 | 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 |
| CON | OPEN MAGNET AUDITORIUM RENOVATION | 0 | 0 | 41,088 | 0 |
| CVHS | LEASE/REPLACE MODULARS | 80,000 | 173,764 | 151,231 | 0 |
| GLN | MATES | 0 | 25,497 | 12,606 | 0 |
| GLN | BRIDGES | 0 | 0 | 1,485 | 148,515 |
| LCR | MODERNIZATION | 573,813 | 100,000 | 8,448 | 91,552 |
| MAN | EARTHs CLASSROOM MODERNIZATION | 423,901 | 740,000 | 621,614 | 118,386 |
| MAP | LUNCH SHELTER | 75,000 | 75,000 | 0 | 75,000 |
| NPH | GYM BLEACHERS | 0 | 38 | 38 | 0 |
| RED | LOCKER ROOM RENOVATION | 20,217 | 0 | 196 | 0 |
| SYC | CAFÉ ENCLOSURE | 0 | 39,015 | 39,015 | 0 |
| SYC | LUNCH SHELTER | 0 | 75,000 | 0 | 75,000 |
| TOH | CLASS ROOM CORRIDOR RENOVATION | 712,580 | 633,782 | 485,015 | 0 |
| TOH | DISTRICT MATCH | 500,000 | 50,000 | 0 | 50,000 |
| TOH | EMS FOR GYM VENTILATION | 0 | 3,356 | 4,846 | 0 |
| TOH | GYM HVAC | 342,788 | 250,000 | 130,774 | 0 |
| TOH | GYM MODERNIZATION | 0 | 150 | 150 | 0 |
| TOH | HVAC A6 | 0 | 1,937 | 1,759 | 0 |
| TOH | MODERNIZATION - ELECTRICAL | 29,938 | 0 | 0 | 0 |
| TOH | SCIENCE LAB CONVERSION | 0 | 45,850 | 50,113 | 0 |
| UNV | MODERNIZATION | 0 | 150 | 2,894 | 0 |
| WAL | MODERNIZATION PHASE 2 | 34,358 | 13,421 | 12,269 | 0 |
| WAV | MODERNIZE 3 CP CLASSROOMS | 35,000 | 0 | 0 | 0 |
| WAV | MODERNIZE S. RESTROOM BLDG | 96,850 | 260,000 | 228,402 | 0 |
| 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 | 0 |
| WHS | THEATRE MODERNIZATION | 2,732,276 | 2,500,000 | 2,335,155 | 0 |
| WHS | AUTO SHOP CONVERSION TO BAND ROOM | 0 | 408,725 | 406,289 | 0 |
| WHS | CORRIDOR FLOORING/WAINSCOT | 32,000 | 0 | 0 | 0 |
| WHS | DISTRICT MATCH | 1,200,000 | 625,000 | 0 | 0 |
| WHS | GYM DOORS | 37,500 | 65,000 | 0 | 65,000 |
| WHS | GYM HEATER RENOVATION | 14,299 | 29,800 | 29,800 | 0 |
| WHS | KITCHEN HVAC | 10,384 | 0 | 0 | 0 |
| WHS | MODERNIZATION | 0 | 1,300,000 | 170,453 | 892,937 |

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 2010/11 ADOPTED BUDGET
 JUNE 30, 2010

BOND BUILDING FUND

| SITE | DESCRIPTION | 2009/10 ADOPTED BUDGET | 2009/10 2ND INTERIM BUDGET | ACTUAL EXPENSE 05/31/10 | 2010/11 PROJECTED BUDGET |
|------|--------------------------------------|------------------------------|----------------------------------|-------------------------------|--------------------------------|
| 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 | 27,070 | 97,930 |
| WHS | REPL HVAC, BOILERS, TOWERS | 163,047 | 500,000 | 3,232 | 496,768 |
| WHS | 2 MODULAR CLASSROOMS | 20,000 | 22,500 | 18,944 | 0 |
| WHS | FLOORING DRAMA DEPT | 0 | 0 | 0 | 7,000 |
| WHS | SERVICE RD-ASPHALT REPLACEMENT | 0 | 0 | 0 | 50,000 |
| WWD | MODERNIZATION | 10,139 | 5,000 | 5,000 | 0 |
| | GRAND TOTAL | <u>10,039,019</u> | <u>9,813,434</u> | <u>5,977,687</u> | <u>3,560,336</u> |

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2010-11 ADOPTED BUDGET
JUNE 30, 2010

BOND REDEMPTION FUND

| | |
|--|-------------------------|
| 2009/10 2ND INTERIM ESTIMATED ENDING BALANCE | 7,028,603 |
| Estimated Income | <u>7,275,226</u> |
| Total Estimated Income and Net Beginning Balance | 14,303,829 |
| Estimated Expenditures | <u>(7,267,496)</u> |
| NET ESTIMATED ENDING BALANCE - JUNE 30, 2011 | <u><u>7,036,333</u></u> |

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2010-11 ADOPTED BUDGET
JUNE 30, 2010

BOND REDEMPTION FUND

SUMMARY OF INCOME

| SOURCE OF INCOME | DESCRIPTION | 2009/10 ADOPTED BUDGET | 2009/10 2ND INTERIM BUDGET | ACTUAL REVENUE 5/31/10 | 2010/11 ADOPTED BUDGET |
|------------------|-----------------------------|------------------------------|----------------------------------|------------------------------|------------------------------|
| 8571 | Homeowner Exemption | 59,749 | 55,397 | 48,548 | 61,062 |
| 8611 | Secured Roll Voted Indebt | 6,763,007 | 6,318,126 | 6,493,564 | 6,964,298 |
| 8612 | Unsecured Roll Voted Indebt | 142,159 | 149,494 | 153,644 | 157,866 |
| 8613 | P/Y Tax Voted Indebt | 0 | 0 | 26,832 | 0 |
| 8614 | Supplemental Voted Indebt | 0 | 0 | 92,632 | 0 |
| 8660 | Interest | 65,000 | 75,000 | 55,157 | 92,000 |
| TOTALS | | <u>7,029,915</u> | <u>6,598,017</u> | <u>6,870,377</u> | <u>7,275,226</u> |

SUMMARY OF EXPENSE

| MAJOR | DESCRIPTION | 2009/10 ADOPTED BUDGET | 2009/10 2ND INTERIM BUDGET | ACTUAL EXPENSE 5/31/10 | 2010/11 ADOPTED BUDGET |
|--------|-----------------|------------------------------|----------------------------------|------------------------------|------------------------------|
| 7433 | Bond Redemption | 4,764,638 | 4,764,638 | 4,764,638 | 5,093,756 |
| 7434 | Bond Interest | 2,159,757 | 2,159,757 | 2,159,757 | 2,173,740 |
| TOTALS | | <u>6,924,395</u> | <u>6,924,395</u> | <u>6,924,395</u> | <u>7,267,496</u> |

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2010/11 ADOPTED BUDGET
JUNE 30, 2010

CHILD CARE FUND

| | |
|--|-------------------------|
| 2009/10 2ND INTERIM ESTIMATED ENDING BALANCE | 830,141 |
| Estimated Income | <u>4,773,095</u> |
| Total Estimated Income and Net Beginning Balance | 5,603,236 |
| Estimated Expenditures | <u>(4,297,728)</u> |
| NET ESTIMATED ENDING BALANCE - JUNE 30, 2011 | <u><u>1,305,508</u></u> |

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2010/11 ADOPTED BUDGET
JUNE 30, 2010

CHILD CARE FUND

SUMMARY OF INCOME

| SOURCE OF INCOME | DESCRIPTION | 2009/10 ADOPTED BUDGET | 2009/10 2ND INTERIM BUDGET | ACTUAL REVENUE 05/31/10 | 2010/11 ADOPTED BUDGET |
|------------------|-----------------------|------------------------------|----------------------------------|-------------------------------|------------------------------|
| 8200 | Federal Grant | 0 | 0 | 0 | 0 |
| 8500 | State Grant | 0 | (104,665) | (132,173) | 0 |
| 8660 | Interest | 13,000 | 20,000 | 9,418 | 13,000 |
| 8673 | Child Care Fees | 5,112,845 | 4,169,769 | 3,907,104 | 4,608,015 |
| 8699 | Reg Fees/Other Income | 200,450 | 254,992 | 328,003 | 152,080 |
| TOTALS | | <u>5,326,295</u> | <u>4,340,096</u> | <u>4,112,352</u> | <u>4,773,095</u> |

SUMMARY OF EXPENSE

| MAJOR | DESCRIPTION | 2009/10 ADOPTED BUDGET | 2009/10 2ND INTERIM BUDGET | ACTUAL EXPENSE 05/31/10 | 2010/11 ADOPTED BUDGET |
|--------|--|------------------------------|----------------------------------|-------------------------------|------------------------------|
| 1000 | Certificated Salaries | 160,627 | 175,927 | 161,310 | 167,923 |
| 2000 | Classified Salaries | 2,328,732 | 2,068,406 | 2,009,719 | 2,135,100 |
| 3000 | Employee Benefits | 916,342 | 848,037 | 800,480 | 946,837 |
| 4000 | Books and Supplies | 503,805 | 303,805 | 213,759 | 275,785 |
| 4400 | Equipment not Capitalized | 177,000 | 137,000 | 42,571 | 165,476 |
| 5000 | Contracted Services | 76,520 | 176,520 | 218,832 | 119,020 |
| 5750 | Interfund Facility Use | 92,240 | 99,240 | 96,149 | 74,316 |
| 5900 | Communications | 10,000 | 16,000 | 15,829 | 18,000 |
| 6200 | Building Improvements | 0 | 0 | 0 | 80,000 |
| 7300 | Direct & Indirect Costs to General Fund | 369,908 | 369,908 | 369,908 | 315,271 |
| TOTALS | | <u>4,635,174</u> | <u>4,194,843</u> | <u>3,928,557</u> | <u>4,297,728</u> |

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT
JUNE 30, 2010

CHILD NUTRITION FUND

| | |
|--|-----------------------|
| 2009/10 ESTIMATED 2ND INTERIM ENDING BALANCE | 283,848 |
| Stores | 76,065 |
| Contingency | <u>207,783</u> |
| | 283,848 |
| | |
| Estimated Income | <u>5,308,270</u> |
| Total Estimated Income and Net Beginning Balance | 5,592,118 |
| | |
| Estimated Expenditures | <u>(5,131,775)</u> |
| | |
| NET ESTIMATED ENDING BALANCE - JUNE 30, 2011 | <u><u>460,343</u></u> |

BREAKDOWN OF NET ENDING BALANCE

| | |
|--|-----------------------|
| Stores | 76,065 |
| Contingency | <u>384,278</u> |
| | |
| NET ESTIMATED ENDING BALANCE - JUNE 30, 2011 | <u><u>460,343</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 05/31/10 | 2010/11 ADOPTED BUDGET |
|------------------|-----------------------|------------------------------|----------------------------------|-------------------------------|------------------------------|
| 8200 | Federal Revenue | 1,500,000 | 1,750,000 | 1,490,716 | 1,872,500 |
| 8225 | Federal Snack Revenue | 11,000 | 11,000 | 9,119 | 11,770 |
| 8500 | State Revenue | 125,000 | 125,000 | 132,907 | 133,750 |
| 8634 | Cash Sales | 3,400,000 | 3,050,000 | 2,825,825 | 3,263,500 |
| 8660 | Interest | 5,000 | 5,000 | 1,810 | 5,350 |
| 8699 | Local | 20,000 | 20,000 | 23,171 | 21,400 |
| TOTALS | | <u>5,061,000</u> | <u>4,961,000</u> | <u>4,483,548</u> | <u>5,308,270</u> |

SUMMARY OF EXPENSE

| MAJOR | DESCRIPTION | 2009/10 ADOPTED BUDGET | 2009/10 2ND INTERIM BUDGET | ACTUAL EXPENSE 05/31/10 | 2010/11 ADOPTED BUDGET |
|--------|---------------------------|------------------------------|----------------------------------|-------------------------------|------------------------------|
| 2000 | Classified Salaries | 1,976,875 | 1,979,489 | 1,856,381 | 1,849,307 |
| 3000 | Employee Benefits | 572,767 | 575,718 | 530,539 | 570,468 |
| 4000 | Supplies | 200,000 | 225,000 | 193,974 | 225,000 |
| 4400 | Equipment not Capitalized | 35,000 | 35,000 | 48,555 | 95,000 |
| 4700 | Food | 2,100,000 | 1,900,000 | 1,771,459 | 2,090,000 |
| 5000 | Contracted Services | 147,000 | 158,000 | 151,919 | 173,000 |
| 5900 | Communications | 9,000 | 9,000 | 7,869 | 9,000 |
| 6000 | Capital Outlay | 30,000 | 0 | 0 | 120,000 |
| TOTALS | | <u>5,070,642</u> | <u>4,882,207</u> | <u>4,560,696</u> | <u>5,131,775</u> |

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2010/11 ADOPTED BUDGET
JUNE 30, 2010

DEFERRED MAINTENANCE FUND

| | |
|--|--------------------|
| 2009/10 2ND INTERIM ENDING BALANCE | 2,064,360 |
| Reserve for Transfer to General Fund | <u>(2,064,360)</u> |
| | 0 |
| Estimated Income | <u>0</u> |
| Total Estimated Income and Beginning Balance | 0 |
| Estimated Expenditures | <u>0</u> |
| NET ESTIMATED ENDING BALANCE - JUNE 30, 2011 | <u><u>0</u></u> |

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2010/11 ADOPTED BUDGET
JUNE 30, 2010

DEFERRED MAINTENANCE FUND

SUMMARY OF INCOME

| SOURCE OF INCOME | DESCRIPTION | 2009/10 ADOPTED BUDGET | 2009/10 2ND INTERIM BUDGET | ACTUAL REVENUE 05/31/2010 | 2010/11 ADOPTED BUDGET |
|------------------|-------------|------------------------------|----------------------------------|---------------------------------|------------------------------|
| 8660 | Interest | 40,000 | 75,000 | 46,953 | 0 |
| TOTALS | | <u>40,000</u> | <u>75,000</u> | <u>46,953</u> | <u>0</u> |

SUMMARY OF EXPENSE

| MAJOR | DESCRIPTION | 2009/10 ADOPTED BUDGET | 2009/10 2ND INTERIM BUDGET | ACTUAL EXPENSE 05/31/2010 | 2010/11 ADOPTED BUDGET |
|--------|------------------------------|------------------------------|----------------------------------|---------------------------------|------------------------------|
| 5000 | Contracts & Repairs | 788,740 | 847,462 | 238,343 | 0 |
| 7619 | Interfund Transfer-Equipment | 0 | 165,297 | 165,297 | 0 |
| TOTALS | | <u>788,740</u> | <u>1,012,759</u> | <u>403,640</u> | <u>0</u> |

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2010/11 ADOPTED BUDGET
JUNE 30, 2010

DEFERRED MAINTENANCE FUND - PROJECTS

| PROJECT SITE | DESCRIPTION | 2009/10 ADOPTED BUDGET | 2009/10 2ND INTERIM BUDGET | ACTUAL EXPENSE 05/31/2010 | 2010/11 PROJECTED BUDGET |
|----------------|--|------------------------|----------------------------|---------------------------|--------------------------|
| ACACIA | Striping | 0 | 899 | 899 | 0 |
| ASPEN | Striping | 0 | 1,430 | 1,430 | 0 |
| BANYAN | Roofing | 0 | 0 | (64) | 0 |
| 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 | 0 |
| 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 | 0 |
| CVHS | Repair/Replace Gas Line | 30,000 | 10,160 | 10,160 | 0 |
| DISTRICT | Monitoring Wells-M&O | 0 | 0 | (23) | 0 |
| DISTRICT | Abandon Well | 0 | 47,582 | 48,156 | 0 |
| DISTRICT | Tank Removal - M&O | 45,000 | 45,000 | 0 | 0 |
| DISTRICT | M&O EQUIPMENT | 0 | 165,297 | 165,297 | 0 |
| LANG RANCH | Striping | 0 | 1,558 | 1,558 | 0 |
| LANG RANCH | Replant Slopes | 8,000 | 8,000 | 0 | 0 |
| LOS CERRITOS | Water Heater/Furnace | 35,000 | 35,000 | 52,476 | 0 |
| MADRONA | Replace Handrails Both Buildings | 95,000 | 95,000 | 0 | 0 |
| MAPLE | Asphalt Paving - Play Area | 15,000 | 15,000 | 0 | 0 |
| MAPLE | Roofing | 0 | 0 | (299) | 0 |
| MEADOWS | Roof Repair | 4,000 | 4,000 | 0 | 0 |
| MEADOWS | Gutters | 0 | 0 | (862) | 0 |
| 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 | 0 |
| SEQUOIA | HVAC/Furnace | 0 | 29,500 | 29,500 | 0 |
| SYCAMORE | Slurry Seal Play Courts/Parking | 20,000 | 20,000 | 0 | 0 |
| TOHS | Water Heater/Furnace | 130,000 | 130,000 | 50,838 | 0 |
| TOHS | Roofing | 0 | 0 | (587) | 0 |
| TRIUNFO | Striping | 0 | 651 | 651 | 0 |
| UNIVERSITY | Striping | 0 | 1,370 | 1,370 | 0 |
| WALNUT | Striping | 0 | 555 | 555 | 0 |
| WAVERLY | Replace Flooring | 0 | 222 | 222 | 0 |
| WAVERLY | Striping | 0 | 1,576 | 1,576 | 0 |
| 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 | Striping | 0 | 0 | 1,864 | 0 |
| WILDWOOD | Replace gutters, Paint Existing | 5,000 | 5,000 | 0 | 0 |
| | | <u>788,740</u> | <u>1,012,759</u> | <u>403,640</u> | <u>0</u> |

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2010/11 ADOPTED BUDGET
JUNE 30, 2010

DEVELOPER DONATION FUND #2

| | |
|--|--------------------|
| 2009/10 2ND INTERIM ESTIMATED ENDING BALANCE | 34 |
| Estimated Income | <u>1,390,000</u> |
| TOTAL ESTIMATED INCOME and NET BEGINNING BALANCE | 1,390,034 |
| Estimated Expenditures | <u>(1,389,113)</u> |
| NET ESTIMATED ENDING BALANCE - JUNE 30, 2011 | <u><u>921</u></u> |

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2010/11 ADOPTED BUDGET
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 05/31/10 | 2010/11 ADOPTED BUDGET |
|------------------|----------------------------|------------------------------|----------------------------------|-------------------------------|------------------------------|
| 8660 | Interest | 25,000 | 20,000 | 16,413 | 20,000 |
| 8681 | Developer Donation Fees | 575,000 | 300,000 | 596,946 | 575,000 |
| 8919 | Interfund Tsf Surplus Prop | 770,250 | 976,300 | 770,250 | 795,000 |
| TOTALS | | <u>1,370,250</u> | <u>1,296,300</u> | <u>1,383,609</u> | <u>1,390,000</u> |

SUMMARY OF EXPENSE

| MAJOR | DESCRIPTION | 2009/10 ADOPTED BUDGET | 2009/10 2ND INTERIM BUDGET | ACTUAL EXPENSE 05/31/10 | 2010/11 ADOPTED BUDGET |
|--------|--------------------------|------------------------------|----------------------------------|-------------------------------|------------------------------|
| 2000 | Classified Salaries | 0 | 2,456 | 2,250 | 14,854 |
| 3000 | Employee Benefits | 0 | 1,144 | 1,045 | 4,009 |
| 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>1,373,545</u> | <u>1,389,113</u> |

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT
JUNE 30, 2010

HEALTH & WELFARE FUND

| | |
|--|---------------------------|
| 2009/10 2ND INTERIM ESTIMATED ENDING BALANCE Reserve for Claims | (1,293,299) |
| Estimated Income | <u>21,379,386</u> |
| Total Estimated Income and Net Beginning Balance | 20,086,087 |
| Estimated Expenditures | <u>(21,375,897)</u> |
| NET ESTIMATED ENDING BALANCE - JUNE 30, 2011 Reserve for Claims | <u><u>(1,289,810)</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 | 2009/10 2ND INTERIM BUDGET | ACTUAL REVENUE 05/31/10 | 2010/11 ADOPTED BUDGET |
|------------------|---|------------------------------|----------------------------------|-------------------------------|------------------------------|
| 8660 | Interest | 80,000 | 50,000 | 20,289 | 50,000 |
| 8674 | Contracted Services from Other Funds | 21,663,074 | 20,398,260 | 18,464,612 | 20,080,526 |
| 8699 | Other Revenue | 1,348,860 | 1,248,860 | 887,912 | 1,248,860 |
| 8919 | Other Transfer In - WC | 0 | 18,827 | 0 | 0 |
| TOTALS | | <u>23,091,934</u> | <u>21,715,947</u> | <u>19,372,813</u> | <u>21,379,386</u> |

SUMMARY OF EXPENSE

| MAJOR | DESCRIPTION | 2009/10 ADOPTED BUDGET | 2009/10 2ND INTERIM BUDGET | ACTUAL EXPENSE 05/31/10 | 2010/11 ADOPTED BUDGET |
|--------------------|---------------------|------------------------------|----------------------------------|-------------------------------|------------------------------|
| 2000 | Classified Salaries | 120,685 | 121,660 | 113,128 | 121,890 |
| 3000 | Employee Benefits | 49,900 | 49,040 | 45,231 | 52,621 |
| 4000 | Supplies | 20,500 | 5,500 | 1,604 | 5,500 |
| 5000 | Other Services | 128,000 | 128,700 | 121,752 | 128,700 |
| 5815 | Paid Fees | 7,750,525 | 7,750,525 | 7,399,922 | 9,066,886 |
| 5880 | Paid Claims | 15,000,000 | 13,587,790 | 10,514,100 | 12,000,000 |
| 5900 | Communications | 0 | 300 | 54 | 300 |
| SUBTOTAL | | 23,069,610 | 21,643,515 | 18,195,791 | 21,375,897 |
| Reserve for Claims | | <u>60,416</u> | <u>(1,293,299)</u> | <u>0</u> | <u>(1,289,810)</u> |
| TOTALS | | <u>23,130,026</u> | <u>20,350,216</u> | <u>18,195,791</u> | <u>20,086,087</u> |

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2009/10 ADOPTED BUDGET
JUNE 30, 2010

PRIVATE PURPOSE TRUST FUND

| | |
|--|------------------|
| 2009/10 2ND INTERIM ESTIMATED ENDING BALANCE | 30 |
| Estimated Income | <u>20</u> |
| Total Estimated Income and Net Beginning Balance | 50 |
| Estimated Expenditures | <u>0</u> |
| NET ESTIMATED ENDING BALANCE - JUNE 30, 2011 | <u><u>50</u></u> |

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2010/11 ADOPTED BUDGET
JUNE 30, 2010

PRIVATE PURPOSE TRUST FUND

SUMMARY OF INCOME

| SOURCE OF INCOME | DESCRIPTION | 2009/10 ADOPTED BUDGET | 2009/10 2ND INTERIM BUDGET | ACTUAL REVENUE 05/31/10 | 2010/11 ADOPTED ANNUAL |
|------------------|---------------------|------------------------------|----------------------------------|-------------------------------|------------------------------|
| 8660 | Interest | 6 | 9 | 16 | 20 |
| 8699 | Other Local Revenue | 0 | 540 | 1,040 | 0 |
| TOTALS | | <u>6</u> | <u>549</u> | <u>1,056</u> | <u>20</u> |

SUMMARY OF EXPENSE

| MAJOR | DESCRIPTION | 2009/10 ADOPTED BUDGET | 2009/10 2ND INTERIM BUDGET | ACTUAL EXPENSE 05/31/10 | 2010/11 ADOPTED ANNUAL |
|--------|---------------------|------------------------------|----------------------------------|-------------------------------|------------------------------|
| 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
2010/11 ADOPTED BUDGET
JUNE 30, 2010

SCHOOL MODERNIZATION FUND

| | |
|--|---------------------|
| 2009/10 2ND INTERIM ESTIMATED ENDING BALANCE | 985,833 |
| Transfer Interest Earned to Bond Fund | <u>(985,045)</u> |
| 2009/10 2ND INTERIM ESTIMATED ENDING BALANCE | 788 |
| | |
| Estimated Income | <u>203,401</u> |
| | |
| Total Estimated Income and Net Beginning Balance | 204,189 |
| | |
| Estimated Expenditures | <u>(199,901)</u> |
| | |
| NET ESTIMATED ENDING BALANCE - JUNE 30, 2011 | <u><u>4,288</u></u> |

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2010/11 ADOPTED BUDGET
JUNE 30, 2010

SCHOOL MODERNIZATION FUND

SUMMARY OF INCOME

| SOURCE OF INCOME | DESCRIPTION | 2009/10 ADOPTED BUDGET | 2009/10 2ND INTERIM BUDGET | ACTUAL REVENUE 05/31/10 | 2010/11 ADOPTED BUDGET |
|------------------|-------------------------------|------------------------------|----------------------------------|-------------------------------|------------------------------|
| 8660 | Interest | 100,000 | 6,000 | 5,212 | 3,500 |
| 8545 | Other State Revenue - Meadows | 0 | 0 | 0 | 199,901 |
| TOTALS | | <u>100,000</u> | <u>6,000</u> | <u>5,212</u> | <u>203,401</u> |

SUMMARY OF EXPENSE

| MAJOR | DESCRIPTION | 2009/10 ADOPTED BUDGET | 2009/10 2ND INTERIM BUDGET | ACTUAL EXPENSE 05/31/10 | 2010/11 ADOPTED BUDGET |
|--------|------------------------------|------------------------------|----------------------------------|-------------------------------|------------------------------|
| 5000 | Services/Other Operating Exp | 598,411 | 106,444 | 106,444 | 199,901 |
| TOTALS | | <u>598,411</u> | <u>106,444</u> | <u>106,444</u> | <u>199,901</u> |

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 2010/11 ADOPTED BUDGET
 JUNE 30, 2010

SCHOOL MODERNIZATION FUND - PROJECTS

| DESCRIPTION | 2009/10 ADOPTED BUDGET | 2009/10 2ND INTERIM BUDGET | ACTUAL EXPENSE 05/31/10 | 2010/11 ADOPTED BUDGET |
|-------------------------------|------------------------------|----------------------------------|-------------------------------|------------------------------|
| TOHS CONVERT SCI LABS | 598,411 | 106,444 | 106,444 | 0 |
| MEADOWS MODERNIZATION | 0 | 0 | 0 | 199,901 |
| TOTAL PROJECT EXPENSES | 598,411 | 106,444 | 106,444 | 199,901 |

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2010/11 ADOPTED BUDGET
JUNE 30, 2010

SURPLUS PROPERTY FUND

| | |
|--|-----------------------|
| 2009/10 2ND INTERIM ESTIMATED ENDING BALANCE | 1,371,792 |
| Adjust Interfund Transfer | <u>206,050</u> |
| ADJUSTED 2009/10 ESTIMATED ENDING BALANCE | 1,577,842 |
| | |
| Estimated Income | <u>40,000</u> |
| | |
| Total Estimated Income and Net Beginning Balance | 1,617,842 |
| | |
| Estimated Expenditures | <u>(795,000)</u> |
| | |
| NET ESTIMATED ENDING BALANCE - JUNE 30, 2011 | <u><u>822,842</u></u> |

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 2010/11 ADOPTED BUDGET
 JUNE 30, 2010

SURPLUS PROPERTY FUND

STATEMENT OF INCOME

| SOURCE OF INCOME | DESCRIPTION | 2009/10 ADOPTED BUDGET | 2009/10 2ND INTERIM BUDGET | ACTUAL REVENUE 05/31/10 | 2010/11 ADOPTED BUDGET |
|------------------|-------------|------------------------------|----------------------------------|-------------------------------|------------------------------|
| 8660 | Interest | 50,000 | 55,000 | 30,191 | 40,000 |
| TOTALS | | <u>50,000</u> | <u>55,000</u> | <u>30,191</u> | <u>40,000</u> |

SUMMARY OF EXPENSE

| MAJOR | DESCRIPTION | 2009/10 ADOPTED BUDGET | 2009/10 2ND INTERIM BUDGET | ACTUAL EXPENSE 05/31/10 | 2010/11 ADOPTED BUDGET |
|--------|---------------------|------------------------------|----------------------------------|-------------------------------|------------------------------|
| 5000 | Contracted Services | 80,000 | 106,411 | 21,238 | 0 |
| 7619 | Interfund Tsf DD2 | 770,250 | 976,300 | 770,250 | 795,000 |
| TOTALS | | <u>850,250</u> | <u>1,082,711</u> | <u>791,488</u> | <u>795,000</u> |

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 JUNE 30, 2010

SURPLUS PROPERTY FUND

| DESCRIPTION | 2009/10 ADOPTED BUDGET | 2009/10 2ND INTERIM BUDGET | ACTUAL EXPENSE 05/31/10 | 2010/11 ADOPTED BUDGET |
|--------------------------------|------------------------------|----------------------------------|-------------------------------|------------------------------|
| CVHS Modulars | 0 | 16,922 | 11,749 | 0 |
| Sycamore Badminton Court | 0 | 1,950 | 1,950 | 0 |
| University Fees | 0 | 7,539 | 7,539 | 0 |
| Architectural M & O Relocation | 80,000 | 80,000 | 0 | 0 |
| | <u>80,000</u> | <u>106,411</u> | <u>21,238</u> | <u>0</u> |

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2010/11 ADOPTED BUDGET
JUNE 30, 2010

TOPASS FUND

| | |
|--|---------------------|
| 2009/10 2ND INTERIM ESTIMATED ENDING BALANCE | 124,134 |
| Revision to Revenue 2009/10 | <u>(120,000)</u> |
| | 4,134 |
| Estimated Income | <u>1,981,597</u> |
| Total Estimated Income and Net Beginning Balance | 1,985,731 |
| Estimated Expenditures | <u>(1,981,597)</u> |
| NET ESTIMATED ENDING BALANCE - JUNE 30, 2011 | <u><u>4,134</u></u> |

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2010/11 ADOPTED BUDGET
JUNE 30, 2010

TOPASS FUND

SUMMARY OF INCOME

| SOURCE OF INCOME | DESCRIPTION | 2009/10 ADOPTED BUDGET | 2009/10 2ND INTERIM BUDGET | ACTUAL REVENUE 05/31/10 | 2010/11 ADOPTED BUDGET |
|------------------|-------------------|------------------------------|----------------------------------|-------------------------------|------------------------------|
| 8660 | Interest - Fund | 4,000 | 2,000 | 768 | 1,000 |
| 8660 | Interest - TOPASS | 1,000 | 1,000 | 0 | 1,000 |
| 8912 | TOPASS Pass Thru | 1,022,000 | 1,061,737 | 0 | 1,979,597 |
| TOTALS | | <u>1,027,000</u> | <u>1,064,737</u> | <u>768</u> | <u>1,981,597</u> |

SUMMARY OF EXPENSE

| MAJOR | DESCRIPTION | 2009/10 ADOPTED BUDGET | 2009/10 2ND INTERIM BUDGET | ACTUAL EXPENSE 05/31/10 | 2010/11 ADOPTED BUDGET |
|--------|--------------------------|------------------------------|----------------------------------|-------------------------------|------------------------------|
| 2000 | Classified Salaries | 21,623 | 19,267 | 17,631 | 18,566 |
| 3000 | Employee Benefits | 9,019 | 7,806 | 7,149 | 7,831 |
| 5000 | Contracted Services | 1,022,000 | 1,034,664 | 12,664 | 1,953,200 |
| 7612 | Interest on Loan from GF | 4,000 | 4,000 | 0 | 2,000 |
| TOTALS | | <u>1,056,642</u> | <u>1,065,737</u> | <u>37,444</u> | <u>1,981,597</u> |

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2010/11 ADOPTED BUDGET
JUNE 30, 2010

TOPASS FUND

| SITE | DESCRIPTION | 2009/10 ADOPTED BUDGET | 2009/10 2ND INTERIM BUDGET | ACTUAL EXPENSE 05/31/10 | 2010/11 ADOPTED BUDGET |
|------|-----------------------------|------------------------------|----------------------------------|-------------------------------|------------------------------|
| | Admin Salaries | 21,623 | 19,267 | 17,631 | 18,566 |
| | Admin Benefits | 9,019 | 7,806 | 7,149 | 7,831 |
| | Interest on Loan from G/F | 4,000 | 4,000 | 0 | 2,000 |
| | TOTAL ADMINISTRATION | 34,642 | 31,073 | 24,780 | 28,397 |

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 | Annual Contrib to Track & Trust Fund 2010/11 | 0 | 0 | 0 | 48,000 |
| NPHS | Pool Equipment | 0 | 12,664 | 12,664 | 0 |
| | TOTAL AREA #1 | 224,000 | 236,664 | 12,664 | 272,000 |

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 |
| TOHS | Annual Contrib to Track & Trust Fund 2010/11 | 0 | 0 | 0 | 48,000 |
| 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 |
| WHS | Annual Contrib to Track & Trust Fund 2010/11 | 0 | 0 | 0 | 48,000 |
| | TOTAL AREA #2 | 798,000 | 798,000 | 0 | 894,000 |

MAINTENANCE PROJECTS

| | | | | | |
|-----|---|---|---|---|--------|
| ASP | HVAC Office Rehab (parts only) | 0 | 0 | 0 | 30,000 |
| ASP | Asphalt-Crack/fill/seal coat Kindergarten | 0 | 0 | 0 | 2,000 |
| BAN | Asphalt-Crack/fill/seal coat Pay Area | 0 | 0 | 0 | 22,000 |
| CON | R&R Classroom Bdg 1 Roof | 0 | 0 | 0 | 35,000 |
| CON | Site Drainage - Handball Wall Area | 0 | 0 | 0 | 29,400 |
| CON | Asphalt-Seal coat South Parking Lot | 0 | 0 | 0 | 5,000 |
| CON | Asphalt-Slurry coat South Play Area | 0 | 0 | 0 | 5,000 |
| CYP | Asphalt-Crack/fill/seal coat Parking Lot | 0 | 0 | 0 | 8,000 |
| DO | Asphalt-Crack/fill/seal coat Parking Lot | 0 | 0 | 0 | 19,500 |
| DWS | Asphalt Striping | 0 | 0 | 0 | 25,000 |
| LAD | R&R Office Roof | 0 | 0 | 0 | 50,000 |
| LCR | R&R Stage Lighting/work Lights (parts only) | 0 | 0 | 0 | 50,000 |
| LRE | Asphalt-Seal coat West Parking Lot | 0 | 0 | 0 | 25,000 |

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2010/11 ADOPTED BUDGET
JUNE 30, 2010

TOPASS FUND

| SITE | DESCRIPTION | 2009/10 ADOPTED BUDGET | 2009/10 2ND INTERIM BUDGET | ACTUAL EXPENSE 05/31/10 | 2010/11 ADOPTED BUDGET |
|--------|--|------------------------------|----------------------------------|-------------------------------|------------------------------|
| M&O | Asphalt-Crack/fill/seal coat Parking Lot | 0 | 0 | 0 | 52,000 |
| POK | R&R K Bld Roof and Connect Walkways | 0 | 0 | 0 | 87,500 |
| POK | Asphalt-Slurry coat Front Parking Lot | 0 | 0 | 0 | 18,500 |
| RED | Hand Rail System and Steps(Bskball Court) | 0 | 0 | 0 | 7,500 |
| TOH | Asphalt-Crack/fill/seal coat South Parking Lot | 0 | 0 | 0 | 38,500 |
| TRI | Asphalt Skim/seal coat Play Area | 0 | 0 | 0 | 65,000 |
| WAL | Re-Roof East Walkway Roofs | 0 | 0 | 0 | 45,000 |
| WAL | Replace Plexi Windows Bldgs K, 3-6 | 0 | 0 | 0 | 10,000 |
| WAV | Relocate Modulars for Century Academy | 0 | 0 | 0 | 50,000 |
| WHL | Fence-Move Existing K Area | 0 | 0 | 0 | 5,000 |
| WHS | R&R Roof Maintenance Bldg | 0 | 0 | 0 | 50,000 |
| WHS | Asphalt-Crack/fill/seal coat West Parking Lot | 0 | 0 | 0 | 42,000 |
| WLE | R&R Rain Gutter Downspouts | 0 | 0 | 0 | 5,500 |
| WLE | Asphalt-Seal coat Kindergarten | 0 | 0 | 0 | 1,100 |
| WLE | Safety Hand Rail (Basketball Courts) | 0 | 0 | 0 | 3,700 |
| | Total Maintenance Projects | <u>0</u> | <u>0</u> | <u>0</u> | <u>787,200</u> |
| TOTALS | | <u><u>1,056,642</u></u> | <u><u>1,065,737</u></u> | <u><u>37,444</u></u> | <u><u>1,981,597</u></u> |

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2010/11 ADOPTED BUDGET
JUNE 30, 2010

WORKER COMPENSATION FUND

| | |
|--|-------------------------|
| 2009/10 2ND INTERIM ESTIMATED ENDING BALANCE Reserve for Claims | 4,453,759 |
| Estimated Income | <u>1,595,954</u> |
| Total Estimated Income and Net Beginning Balance | 6,049,713 |
| Estimated Expenditures | <u>(2,825,339)</u> |
| NET ESTIMATED ENDING BALANCE - JUNE 30, 2011 Reserve for Claims | <u><u>3,224,374</u></u> |

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2010/11 ADOPTED BUDGET
JUNE 30, 2010

WORKER COMPENSATION FUND

SUMMARY OF INCOME

| SOURCE OF INCOME | DESCRIPTION | 2009/10 ADOPTED BUDGET | 2009/10 2ND INTERIM BUDGET | ACTUAL REVENUE 05/31/10 | 2010/11 ADOPTED ANNUAL |
|------------------|--|------------------------------|----------------------------------|-------------------------------|------------------------------|
| 8660 | Interest | 80,000 | 50,000 | 9,498 | 25,000 |
| 8674 | Contracted Svcs from Gen Fund & Oth Funds | 1,727,615 | 1,710,245 | 1,586,759 | 1,564,954 |
| 8699 | Other Local Income | 0 | 2,271 | 5,981 | 6,000 |
| TOTALS | | <u>1,807,615</u> | <u>1,762,516</u> | <u>1,602,238</u> | <u>1,595,954</u> |

SUMMARY OF EXPENSE

| MAJOR | DESCRIPTION | 2009/10 ADOPTED BUDGET | 2009/10 2ND INTERIM BUDGET | ACTUAL EXPENSE 05/31/10 | 2010/11 ADOPTED ANNUAL |
|--------------------|--------------------------|------------------------------|----------------------------------|-------------------------------|------------------------------|
| 2000 | Classified Salaries | 63,453 | 64,699 | 61,304 | 66,414 |
| 3000 | Employee Benefits | 27,242 | 29,964 | 27,897 | 30,777 |
| 4000 | Supplies | 1,500 | 1,500 | 113 | 2,000 |
| 5200 | Mileage/Conf/Dues | 4,520 | 4,520 | 3,685 | 4,520 |
| 5450 | Insurance | 202,128 | 202,128 | 133,627 | 175,128 |
| 5600 | Rents/Leases/Repairs | 500 | 500 | 0 | 300 |
| 5750 | Interfund Transfer | 3,000 | 3,000 | 0 | 1,000 |
| 5800 | Other Services | 21,000 | 27,000 | 22,849 | 30,000 |
| 5815 | Fees | 207,000 | 207,000 | 541 | 215,000 |
| 5880 | Paid Claims | 1,500,000 | 1,500,000 | 1,128,974 | 1,500,000 |
| 5920 | Communications | 500 | 500 | 44 | 200 |
| 7619 | Auth Interfund Transfers | 0 | 0 | 0 | 800,000 |
| SUBTOTAL | | 2,030,843 | 2,040,811 | 1,379,034 | 2,825,339 |
| Reserve for Claims | | 3,843,924 | 4,453,759 | 0 | 3,224,374 |
| TOTALS | | <u>5,874,767</u> | <u>6,494,570</u> | <u>1,379,034</u> | <u>6,049,713</u> |