

# CONEJO VALLEY UNIFIED SCHOOL DISTRICT



## 2010-2011 UNAUDITED ACTUAL FINANCIAL STATEMENTS

PRESENTED TO THE BOARD OF EDUCATION  
AT THE BOARD MEETING OF SEPTEMBER 20, 2011

# 2010-11 Unaudited Financial Statement

<b>General Fund Financial Statement</b> .....	<b>1</b>
Statement of Cash Balance .....	2
Summary of Income .....	3
Summary of Expense .....	6
<b>Unrestricted Funds Financial Statement</b> .....	<b>8</b>
Summary of Income .....	9
Summary of Expense .....	11
<b>Restricted Funds Financial Statement</b> .....	<b>13</b>
Summary of Income .....	14
Summary of Expense .....	16
<b>Exhibits</b> .....	<b>18-30</b>
Exhibit A: Revenue Limit Calculation.....	18
Exhibit B: Lottery Account Summary.....	19
Exhibit C: Employee Benefits .....	20
Exhibit D: Utility Account .....	21
Exhibit E: Program Carryovers.....	22
Exhibit F: Flexibility Transfers .....	23
Exhibit G: Enrollment and Staffing.....	24
<b>Funds</b> .....	<b>31-60</b>
Adult Education Fund .....	31
Bond Building Fund .....	33
Bond Redemption Fund .....	36
Child Care Fund .....	38
Child Nutrition Fund.....	40
Deferred Maintenance Fund.....	43
Developer Donation Fund #2.....	45
Health & Welfare Fund .....	47
Private Purpose Trust Fund .....	49
School Modernization Fund.....	51
Surplus Property Fund .....	53
TOPASS Fund.....	55
Worker Compensation Fund .....	59

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
FINANCIAL STATEMENT  
JUNE 30, 2011

NET BEGINNING BALANCE JULY 1, 2010		19,548,309
Stores	170,137	
Revolving Cash	43,000	
Reserve for Program Carryovers	2,377,789	
Supplemental Hours Programs	205,799	
Energy Savings Applied to 2010/11 Budget	611,000	
School Carryovers	772,059	
State Fiscal Stabilization Funds Reserve	293,019	
Deferred Maintenance Fund Balance Transfer	2,664,800	
3% Reserve for Contingency	4,901,516	
Reserve for 2010/11 Budget	<u>7,509,190</u>	
Incomes		<u>161,952,587</u>
Total Income and Beginning Balance		181,500,896
Expenditures		<u>159,211,905</u>
ENDING BALANCE - JUNE 30, 2011		<u><u>22,288,991</u></u>

BREAKDOWN OF NET ENDING BALANCE

Stores		234,033
Revolving Cash		43,300
Reserve for Program Carryovers		2,572,808
School Carryovers		624,852
2005-06 Audit Reserve		150,000
AB3632 Special Education Unfunded Mental Health Reserve		450,000
3% Reserve for Contingency		4,776,357
Reserve 2010-11 Base Revenue Limit Restoration		5,400,000
Reserve for 2011-12 Budget		<u>8,037,641</u>
ENDING BALANCE - JUNE 30, 2011		<u><u>22,288,991</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
STATEMENT OF CASH BALANCE

JUNE 30, 2011

	CASH IN COUNTY TREASURY - JULY 1, 2010	7,811,007
Add:	Cash Receipts July 1, 2010 to June 30, 2011	
	Accounts Receivable	(9,748,386)
	Due from Other Funds	(1,047,988)
	Revolving Funds	(300)
	Income	161,952,587
	Stores	<u>(63,896)</u>
		151,092,017
	 TOTAL CASH AVAILABLE	 158,903,024
Deduct:	Expenditures July 1, 2010 through June 30, 2011	
	Accounts Payable	355,982
	Expenditures	159,211,905
	Due to Other Funds	(256,875)
	Deferred Revenue	<u>(821,513)</u>
		158,489,498
	 CASH IN COUNTY TREASURY - JUNE 30, 2011	 <u><u>413,526</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
SUMMARY OF INCOME  
JUNE 30, 2011

MAJOR	DESCRIPTION	2010/11 ADOPTED BUDGET	2010/11 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/11	2010/11 ANNUAL BUDGET
<b>REVENUE LIMIT SOURCES</b>					
8011	State Aid Revenue Limit	23,599,510	31,529,597	35,300,731	35,300,731
8011	Prior Year State Aid Revenue Limit	0	0	(62,705)	(62,705)
8021	Tax Relief Subventions	774,051	771,248	793,892	793,892
8029	Other Subventions	0	13,689	15,568	15,568
8041	Secured Roll Taxes	76,151,693	74,488,401	74,484,190	74,484,190
8042	Unsecured Roll Taxes	2,918,719	2,784,495	2,627,769	2,627,769
8043	Prior Years' Taxes	567,028	510,679	361,269	361,269
8044	Supplemental Taxes	720,953	951,485	634,288	634,288
8045	Education Revenue Aug Fund	(1,169,648)	(2,960,757)	(6,129,736)	(6,129,736)
8046	Redev SERAF	0	1,258,616	1,259,802	1,259,802
8081	Royalties and Bonuses	272	272	0	0
8096	Charter School	(1,445,723)	(1,927,882)	(1,963,647)	(1,960,020)
	TOTAL REVENUE	102,116,855	107,419,843	107,321,421	107,325,048
8092	PERS Reduction Adjustment	319,396	328,382	311,614	311,614
	TOTAL REVENUE LIMIT SOURCES:	102,436,251	107,748,225	107,633,035	107,636,662
<b>FEDERAL</b>					
8181	Special Ed PL94-142	3,466,580	3,466,580	3,493,218	3,493,218
8181	ARRA - IDEA	0	964,516	845,038	964,516
8181	ARRA - IDEA Private School	0	33,368	33,368	33,368
8182	Special Ed Infant Dis Grant	363,314	310,106	310,106	310,106
8182	ARRA - Preschool (3319)	0	4,516	4,516	4,516
8182	ARRA - Preschool (3324)	0	240,363	233,378	240,363
8182	Special Ed Infant Discretionary	0	2,000	5,371	5,371
8182	Special Ed IDEA Low Incidence	0	0	7,882	7,882
8290	Advanced Placement Exam Grant	0	8,376	0	0
8290	Drug Free Schools	0	7,354	1,680	7,349
8290	Title I	1,479,530	1,747,527	1,651,943	1,760,891
8290	ARRA - Title I	0	205,435	153,519	205,435
8290	State Fiscal Stabilization Fund	400,000	996,227	996,227	996,227
8290	Education Jobs Fund	0	4,021,930	2,539,935	3,979,698
8290	Title IIA	538,953	798,002	413,515	798,002
8290	Title IID	4,464	13,315	10,150	13,315
8290	ARRA-Title II Part D	0	31,209	23,345	31,209
8290	ARRA-Title II Competitive Grant	0	500,000	273,061	500,000
8290	Title III Part A (LEP)	213,500	259,336	236,048	259,336
8290	Title III-Immigration Education Program	47,880	66,407	66,407	66,407
8290	Carl Perkins - Vocational Education	80,000	81,773	81,773	81,773
	TOTAL FEDERAL REVENUE	6,594,221	13,758,340	11,380,480	13,758,982
<b>STATE</b>					
8311	Economic Impact Aid	1,150,244	1,169,178	1,169,178	1,169,178
8311	Special Ed Infant	184,983	184,983	184,983	184,983
8311	Special Ed Transportation	593,579	596,071	597,721	597,721
8311	Transportation	173,314	174,042	174,523	174,523
8311	Special Ed Mental Health Prevention	94,849	97,007	118,243	118,243
8434	Class Size Reduction	4,723,110	5,073,327	5,089,392	5,089,392
8434	Class Size Reduction Prior Year	0	0	(163,742)	(163,742)
8550	Mandated Costs	0	648,293	648,293	648,293
8560	Lottery	2,802,529	2,908,818	2,886,763	2,886,762
8560	Lottery Prior Year	0	64,029	12,130	12,130

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
SUMMARY OF INCOME  
JUNE 30, 2011

MAJOR	DESCRIPTION	2010/11 ADOPTED BUDGET	2010/11 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/11	2010/11 ANNUAL BUDGET
8590	SB666 Class Size	207,168	207,958	208,270	208,582
8590	SB12 Class Size 9th Grade	611,563	613,896	613,896	613,896
8590	Adult Ed Revenue Limit	2,166,942	2,175,208	2,345,864	2,345,864
8590	Advanced Placement	0	21,563	0	37,662
8590	After School Education-Glenwood	0	112,500	112,500	112,500
8590	Special Ed Student Workability	117,660	121,166	121,166	121,166
8590	Special Ed Low Incident	0	2,483	2,483	2,483
8590	Flexibility - Arts and Music Grant	296,184	297,429	297,429	297,429
8590	Flexibility - High School Exit Exam	86,630	102,149	109,717	109,717
8590	Flexibility - BTSA PAR Mentor	274,616	275,316	258,468	258,468
8590	California English Language	0	21,366	30,619	33,541
8590	California Partnership	138,240	150,636	93,431	147,707
8590	Flexibility - Comm Based English Tutor	57,699	57,941	57,941	57,941
8590	Continuation High School Block Grant	101,989	102,720	102,720	102,720
8590	Flexibility - Deferred Maintenance	812,550	817,577	817,577	817,577
8590	English Language Acquisition	77,211	77,211	0	0
8590	Flexibility - GATE	143,474	144,044	159,522	159,522
8590	Gov Performance/API Award	0	1,730	1,730	1,730
8590	Hourly RL Supplemental	521,752	726,697	727,226	727,226
8590	Flexibility - Instructional Materials Fund	1,167,425	1,170,763	1,170,763	1,170,763
8590	International Baccalaureate	20,760	20,820	20,820	20,820
8590	Math/Reading Staff Development	0	148,351	148,351	148,351
8590	Medi Cal Billing	327,339	217,653	361,607	361,608
8590	Medi Cal Administrative	225,447	167,072	198,091	198,091
8590	Oral Health Assessment	27,000	9,848	9,848	9,848
8590	Pupil Testing Incentive	45,000	215,933	58,974	212,798
8590	Flexibility - At Risk Counseling	616,623	619,155	620,876	620,876
8590	Regional Occupational Centers	0	15,900	15,900	15,900
8590	Flexibility - School Safety Funds	292,819	294,046	294,046	294,046
8590	Global Entrepreneurship Program	99,863	116,832	178,296	178,296
8590	Flexibility - Staff Development Days	868,261	871,573	871,904	871,904
8590	Flexibility - School Improvement Program	1,197,184	1,202,209	1,202,209	1,202,209
8590	Student Identification	0	16,263	0	16,263
8590	Flexibility - Targeted Inst'l Improvement Grant	1,254,109	1,259,376	1,259,376	1,259,376
8590	Tenth Grade Counseling-Block Grant	72,360	72,360	72,360	72,360
8590	Tobacco Use Prevention	0	453,431	185,491	453,431
	TOTAL STATE REVENUE	21,550,476	23,816,923	23,446,955	23,980,154
LOCAL					
8631	Sale of Equipment & Supplies	3,000	3,000	3,975	3,975
8650	Rentals & Leases - Civic Center	386,100	415,137	498,830	608,724
8650	Rentals & Leases - MATES	67,970	67,970	55,374	55,374
8650	Rentals & Leases - BRIDGES	0	38,144	61,015	61,015
8650	Rentals & Leases - Sites	222,624	222,624	243,015	119,487
8660	Interest	1,000,000	850,000	548,758	548,758
8677	Interagency Revenues Miscellaneous	115,619	160,296	250,972	160,296
8689	Transportation Fees	100,000	85,000	82,668	123,693
8689	Other Fees (Ath, Co-Curr & Band)	400,000	438,369	385,103	400,000
8691	Non-Rev Limit 50% Reduction	273	273	0	0
8699	Other Local Income	70,000	279,812	462,463	399,014
8699	Insurance Dividend	0	0	408,334	408,334
8699	Advanced Placement Testing	307,744	307,744	364,788	364,788

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
SUMMARY OF INCOME  
JUNE 30, 2011

MAJOR	DESCRIPTION	2010/11 ADOPTED BUDGET	2010/11 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/11	2010/11 ANNUAL BUDGET
8699	ASB Bookkeeper	27,141	27,141	26,082	26,082
8699	Amgen Grants	0	1,574	877	1,574
8699	Auto Mall Donations	0	10,250	9,639	10,250
8699	Community Enhancement	0	6,595	0	9,095
8699	Conejo School's Foundation	0	51,768	25,062	51,768
8699	Conejo School's Found-Anonymous Donation	0	100,000	90,125	200,000
8699	Donations/Field Trips	0	1,094,713	3,089,052	3,083,547
8699	E-Rate Income	200,000	200,000	306,057	306,058
8699	Foreign Student Tuition	0	36,526	0	36,526
8699	Kenrose Kitchen Donation	0	25,063	10,433	25,063
8699	Neighborhood City Pay	345,000	355,611	445,622	488,451
8699	Neighborhood City State	616,136	622,237	630,091	630,090
8699	Neighborhood for Learning-Fees	158,500	316,140	123,000	280,580
8699	Neighborhood for Learning	610,800	610,800	610,800	610,800
8699	Outdoor Education	360,152	257,848	258,370	257,848
8699	PreSat Testing	33,280	33,280	22,540	22,540
8699	Safety Funds from JPA	186,128	94,564	47,383	94,564
8699	Sage Grant	0	17,644	40,429	42,644
8699	Saturday Enrichment	0	19,932	0	19,932
8699	Stadium Renovation - NPBS	0	33,503	30,416	33,503
8699	Staff Supplemental - Madrona	0	20,771	8,165	20,771
8699	Success Maker	0	226	0	226
8699	Technology Programs	0	9,145	8,862	17,439
8699	TOPASS Redevelopment Funds	1,979,597	1,641,210	657,395	1,641,210
8699	Troop Realty Grants	0	11,219	0	11,219
8699	West Ed Grant	0	1,020	0	1,020
	TOTAL LOCAL FUNDS	7,190,064	8,467,149	9,805,695	11,176,258
<b>INCOMING TRANSFERS</b>					
8710	Out-of-District Tuition	40,000	40,000	49,313	49,313
8792	SELPA Transfer Spec Ed Master Plan	8,395,012	8,399,081	8,546,069	8,546,069
8792	Spec Ed 10 Year Mandate	89,604	89,604	89,604	89,604
8792	Program Specialists	206,719	206,719	197,436	197,436
8912	Interfund Gen/Special Reserve/TOPASS	2,000	4,000	4,000	4,000
8919	ARRA-State Fiscal Stabilization Fund	400,000	0	0	0
8919	Interfund Tsf-Workers Compensation	800,000	800,000	800,000	800,000
	TOTAL INCOMING TRANSFERS	9,933,335	9,539,404	9,686,422	9,686,422
8000	TOTAL INCOME	<b>147,704,347</b>	<b>163,330,041</b>	<b>161,952,587</b>	<b>166,238,478</b>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
SUMMARY OF EXPENSE  
JUNE 30, 2011

MAJOR	DESCRIPTION	2010/11 ADOPTED BUDGET	2010/11 2ND INTERIM BUDGET	ACTUAL EXPENSES 06/30/11	2010/11 ANNUAL BUDGET
1100	Teacher Salaries	66,624,732	69,075,963	68,722,751	69,113,175
1100	Certificated Salary Savings	(400,000)	(225,000)	0	0
1100	Column	450,000	157,319	0	0
1100	Additional 4 Certificated Teachers	268,987	0	0	0
1200	Counselors, Psychs, Librarians & Nurses	4,339,940	4,482,033	4,378,573	4,482,033
1300	Supt, Ass Supts, Dirctrs, Princps, Coords	6,355,642	6,464,362	6,418,458	6,464,361
1900	Other Certificated Salaries	455,219	528,731	525,106	524,540
	<b>TOTAL CERTIFICATED SALARIES</b>	<b>78,094,520</b>	<b>80,483,408</b>	<b>80,044,888</b>	<b>80,584,109</b>
2100	IA's Occ Ther/Coachs/Class Advs/Tutors	5,188,363	5,173,824	5,753,922	5,560,647
2200	M&O Int/Transp/Health Clerks	7,029,767	7,157,967	7,108,191	7,181,776
2200	Maintenance Salary Savings	(30,000)	(15,000)	0	0
2300	Class Directors & Supv Salaries	1,187,252	1,222,020	1,244,977	1,222,020
2400	Secretarial & Clerical Salaries	6,196,397	6,331,473	6,547,469	6,340,637
2400	Secretarial & Clerical Salaries Savings	(30,000)	(25,000)	0	0
2900	Other Class Salaries	1,327,274	1,490,674	3,042,993	2,019,959
	<b>TOTAL CLASSIFIED SALARIES</b>	<b>20,869,053</b>	<b>21,335,958</b>	<b>23,697,552</b>	<b>22,325,039</b>
3100	STRS	6,429,477	6,555,210	6,442,300	6,569,789
3200	PERS	1,715,572	1,837,687	1,928,029	1,851,995
3300	OASDI/Medicare	2,512,629	2,543,611	2,705,112	2,603,550
3400	Health & Welfare	17,903,978	17,770,952	17,696,116	17,784,747
3500	SUI	708,550	717,394	738,061	727,043
3600	Workers' Compensation	1,469,311	1,511,701	1,561,737	1,529,178
3700	Retiree Benefits	379,539	392,539	407,465	392,539
3800	PERS Reduction	223,575	243,015	232,294	246,084
3900	Other Benefits	97,747	63,655	62,453	63,655
	<b>TOTAL BENEFITS</b>	<b>31,440,378</b>	<b>31,635,764</b>	<b>31,773,567</b>	<b>31,768,580</b>
4100	Textbooks	325,798	628,593	479,533	610,675
4200	Other Books	271,496	32,894	156,703	40,307
4300	Materials and Supplies	5,134,488	11,483,873	4,706,381	12,516,619
4400	Non-Capitalized Furn/Equip	602,781	973,194	913,413	1,071,949
	<b>TOTAL BOOKS AND SUPPLIES</b>	<b>6,334,563</b>	<b>13,118,554</b>	<b>6,256,030</b>	<b>14,239,550</b>
5120	Professional Services-Transportation	2,089,440	2,330,940	2,217,240	2,279,792
5200	Travel & Conferences	304,839	374,698	500,830	383,030
5300	Dues & Membership	39,515	42,604	43,800	42,604
5400	Insurance	1,146,385	1,156,524	1,152,759	1,156,524
5500	Operation & Housekeeping Services	4,496,450	4,487,350	3,603,806	4,495,709
5600	Rentals, Leases & Repairs	1,332,153	1,573,241	2,239,935	1,910,492
5700	Interprogram Chrgs (Postage, CopyCtr)	(123,866)	(124,416)	(384,343)	(275,673)
5800	Prof/Consult Serv & Oper Expenses	3,903,773	4,292,560	4,275,004	4,554,780
5900	Communications	796,350	697,605	442,412	699,303
	<b>TOTAL CONTRACTED SERVICES AND OTHER OPERATING EXPENSES</b>	<b>13,985,039</b>	<b>14,831,106</b>	<b>14,091,443</b>	<b>15,246,561</b>



CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
SUMMARY OF EXPENSE  
JUNE 30, 2011

MAJOR	DESCRIPTION	2010/11 ADOPTED BUDGET	2010/11 2ND INTERIM BUDGET	ACTUAL EXPENSES 06/30/11	2010/11 ANNUAL BUDGET
6100	Site Improvement	0	11,202	147,930	148,102
6200	Building Improvements	0	0	88,334	86,820
6400	Equipment	60,000	0	26,972	26,972
6500	Equipment Replacement	0	19,000	18,481	19,000
	TOTAL CAPITAL OUTLAY	<u>60,000</u>	<u>30,202</u>	<u>281,717</u>	<u>280,894</u>
7100	Excess Costs-Special Education	1,506,351	1,358,509	1,252,268	1,383,116
7300	Direct & Indirect Support-Adult Ed	(479,062)	(501,167)	(207,164)	(207,164)
	Direct & Indirect Support-Child Care	(315,271)	(315,271)	(315,209)	(315,209)
7600	Interfund Transfers				
	Topass	1,979,597	1,641,210	652,263	1,641,210
	ARRA/SFSF	400,000	0	0	0
	Health and Welfare Fund	0	138,686	138,686	138,686
	Adult Education Revenue Limit	1,366,942	1,375,208	1,545,864	1,545,864
	TOTAL OTHER OUTGO	<u>4,458,557</u>	<u>3,697,175</u>	<u>3,066,708</u>	<u>4,186,503</u>
	TOTAL 1000-7000	<u><b>155,242,110</b></u>	<u><b>165,132,167</b></u>	<u><b>159,211,905</b></u>	<u><b>168,631,236</b></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
UNRESTRICTED FUNDS  
FINANCIAL STATEMENT  
JUNE 30, 2011

NET BEGINNING BALANCE JULY 1, 2010		18,944,647
Stores	170,137	
Revolving Cash	43,000	
Reserve for Program Carryovers	1,774,127	
Supplemental Hours Programs	205,799	
Energy Savings Applied to 2010/11 Budget	611,000	
School Carryovers	772,059	
State Fiscal Stabilization Funds Reserve	293,019	
Deferred Maintenance Fund Balance Transfer	2,664,800	
3% Reserve for Contingency	4,901,516	
Reserve for 2010/11 Budget	<u>7,509,190</u>	
Incomes		<u>122,380,478</u>
Total Income and Beginning Balance		141,325,125
Expenditures		<u>119,678,875</u>
ENDING BALANCE - JUNE 30, 2011		<u><u>21,646,250</u></u>

BREAKDOWN OF NET ENDING BALANCE

Stores		234,033
Revolving Cash		43,300
Reserve for Program Carryovers		1,930,067
School Carryovers		624,852
2005-06 Audit Reserve		150,000
AB3632 Special Education Unfunded Mental Health Reserve		450,000
3% Reserve for Contingency		4,776,357
Reserve 2010-11 Base Revenue Limit Restoration		5,400,000
Reserve for 2011-12 Budget		<u>8,037,641</u>
ENDING BALANCE - JUNE 30, 2011		<u><u>21,646,250</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
SUMMARY OF INCOME  
**UNRESTRICTED FUNDS**  
JUNE 30, 2011

MAJOR	DESCRIPTION	2010/11 ADOPTED BUDGET	2010/11 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/11	2010/11 ANNUAL BUDGET
<b>REVENUE LIMIT SOURCES</b>					
8011	State Aid Revenue Limit	23,599,510	31,529,597	35,300,731	35,300,731
8011	Prior Year State Aid Revenue Limit	0	0	(62,705)	(62,705)
8021	Tax Relief Subventions	774,051	771,248	793,892	793,892
8029	Other Subventions	0	13,689	15,568	15,568
8041	Secured Roll Taxes	76,151,693	74,488,401	74,484,190	74,484,190
8042	Unsecured Roll Taxes	2,918,719	2,784,495	2,627,769	2,627,769
8043	Prior Years' Taxes	567,028	510,679	361,269	361,269
8044	Supplemental Taxes	720,953	951,485	634,288	634,288
8045	Education Revenue Aug Fund	(1,169,648)	(2,960,757)	(6,129,736)	(6,129,736)
8046	Redev SERAF	0	1,258,616	1,259,802	1,259,802
8081	Royalties and Bonuses	272	272	0	0
8091	Special Education Transfer	(2,493,466)	(2,875,034)	(2,951,086)	(2,951,086)
8096	Charter School	(1,445,723)	(1,927,882)	(1,963,647)	(1,960,020)
	<b>TOTAL REVENUE</b>	<b>99,623,389</b>	<b>104,544,809</b>	<b>104,370,335</b>	<b>104,373,962</b>
8092	PERS Reduction Adjustment	319,396	328,382	311,614	311,614
	<b>TOTAL REVENUE LIMIT SOURCES:</b>	<b>99,942,785</b>	<b>104,873,191</b>	<b>104,681,949</b>	<b>104,685,576</b>
<b>FEDERAL</b>					
8290	Advanced Placement Exam Grant	0	8,376	0	0
	<b>TOTAL FEDERAL REVENUE</b>	<b>0</b>	<b>8,376</b>	<b>0</b>	<b>0</b>
<b>STATE</b>					
8434	Class Size Reduction	4,723,110	5,073,327	5,089,392	5,089,392
8434	Class Size Reduction Prior Year	0	0	(163,742)	(163,742)
8550	Mandated Costs	0	648,293	648,293	648,293
8560	Lottery	2,478,731	2,517,246	2,506,336	2,506,336
8560	Lottery Prior Year	0	8,435	(36,692)	(36,692)
8590	SB666 Class Size	207,168	207,958	208,270	208,582
8590	SB12 Class Size 9th Grade	611,563	613,896	613,896	613,896
8590	Adult Ed Revenue Limit	2,166,942	2,175,208	2,345,864	2,345,864
8590	Advanced Placement	0	21,563	0	37,662
8590	Flexibility - Arts and Music Grant	296,184	297,429	297,429	297,429
8590	Flexibility - At Risk Counseling	616,623	619,155	620,876	620,876
8590	Regional Occupational Centers	0	15,900	15,900	15,900
8590	Flexibility - BTSA PAR Mentor	274,616	275,316	258,468	258,468
8590	Continuation High School Block Grant	101,989	102,720	102,720	102,720
8590	International Baccalaureate	20,760	20,820	20,820	20,820
8590	California English Language	0	21,366	30,619	33,541
8590	Flexibility - Comm Based English Tutor	57,699	57,941	57,941	57,941
8590	Flexibility - Deferred Maintenance	812,550	817,577	817,577	817,577
8590	Flexibility - GATE	143,474	144,044	159,522	159,522
8590	Flexibility - High School Exit Exam	86,630	102,149	109,717	109,717
8590	Flexibility - Instructional Materials Fund	1,167,425	1,170,763	1,170,763	1,170,763
8590	Global Entrepreneurship Program	99,863	116,832	178,296	178,296
8590	Gov Performance/API Award	0	1,730	1,730	1,730
8590	Hourly RL Supplemental	521,752	726,697	727,226	727,226
8590	Math/Reading Staff Development	0	148,351	148,351	148,351
8590	Medi Cal Billing	327,339	217,653	361,608	361,608
8590	Medi Cal Administrative	225,447	167,072	198,091	198,091
8590	Oral Health Assessment	27,000	9,848	9,848	9,848

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
SUMMARY OF INCOME  
UNRESTRICTED FUNDS  
JUNE 30, 2011

MAJOR	DESCRIPTION	2010/11 ADOPTED BUDGET	2010/11 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/11	2010/11 ANNUAL BUDGET
8590	Pupil Testing Incentive	45,000	215,933	58,974	212,798
8590	Flexibility - School Safety Funds	292,819	294,046	294,046	294,046
8590	Flexibility - School Improvement Program	1,197,184	1,202,209	1,202,209	1,202,209
8590	Flexibility - Staff Development Days	868,261	871,573	871,904	871,904
8590	Student Identification	0	16,263	0	16,263
8590	Flexibility - Targeted Inst'l Improvement Grt	1,254,109	1,259,376	1,259,376	1,259,376
8590	Tenth Grade Counseling-Block Grant	72,360	72,360	72,360	72,360
	TOTAL STATE REVENUE	18,696,598	20,231,049	20,257,988	20,468,971
<b>LOCAL</b>					
8631	Sale of Equipment & Supplies	3,000	3,000	3,975	3,975
8650	Rentals & Leases - Civic Center	386,100	415,137	498,830	608,724
8650	Rentals & Leases - MATES	67,970	67,970	55,374	55,374
8650	Rentals & Leases - BRIDGES	0	38,144	61,015	61,015
8650	Rentals & Leases - Sites	222,624	222,624	243,015	119,487
8660	Interest	1,000,000	850,000	548,758	548,758
8677	Interagency Revenues Miscellaneous	115,619	160,296	250,972	160,296
8689	Transportation Fees	100,000	85,000	82,668	123,693
8689	Other Fees (Ath, Co-Curr & Band)	400,000	438,369	385,103	400,000
8691	Non-Rev Limit 50% Reduction	273	273	0	0
8699	Other Local Income	70,000	66,283	117,763	62,246
8699	Insurance Dividend	0	0	408,334	408,334
8699	Advanced Placement Testing	307,744	307,744	364,788	364,788
8699	ASB Bookkeeper	27,141	27,141	26,082	26,082
8699	Donations/Field Trips	0	1,094,713	3,089,052	3,083,547
8699	E-Rate Income	200,000	200,000	306,057	306,058
8699	Outdoor Education	360,152	257,848	258,370	257,848
8699	PreSat Testing	33,280	33,280	22,540	22,540
8699	Safety Funds from JPA	186,128	94,564	47,383	94,564
8699	Stadium Renovation	0	33,503	30,416	33,503
8699	TOPASS Redevelopment Funds	1,979,597	1,641,210	657,395	1,641,210
	TOTAL LOCAL FUNDS	5,459,628	6,037,099	7,457,890	8,382,042
<b>INCOMING TRANSFERS</b>					
8710	Out-of-District Tuition	40,000	40,000	49,313	49,313
8912	Interfund Gen/Special Reserve/TOPASS	2,000	4,000	4,000	4,000
8919	ARRA - State Fiscal Stabilization Fund	400,000	0	0	0
	Interfund Tsf-Workers Compensation	800,000	800,000	800,000	800,000
8980	Contributions to Restricted Programs				
	Interest on Programs	0	0	(17)	(17)
	Special Education-Basic IDEA	(6,792,350)	(6,441,081)	(5,377,636)	(6,414,535)
	Special Education Preschool Program	(484,753)	(585,418)	(512,880)	(585,418)
	Routine Restricted Maintenance	(4,042,315)	(4,070,431)	(3,968,791)	(4,072,424)
	Pupil Transportation - Regular	(562,021)	(564,476)	(433,076)	(433,076)
	Pupil Transportation - Special Education	(630,621)	(628,129)	(578,262)	(578,262)
	TOTAL INCOMING TRANSFERS	(11,270,060)	(11,445,535)	(10,017,349)	(11,230,419)
8000	TOTAL INCOME	<u>112,828,951</u>	<u>119,704,180</u>	<u>122,380,478</u>	<u>122,306,170</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
SUMMARY OF EXPENSE  
**UNRESTRICTED FUNDS**  
JUNE 30, 2011

MAJOR	DESCRIPTION	2010/11 ADOPTED BUDGET	2010/11 2ND INTERIM BUDGET	ACTUAL EXPENSES 06/30/11	2010/11 ANNUAL BUDGET
1100	Teacher Salaries	56,646,884	54,191,217	54,937,666	54,336,776
1100	Certificated Salary Savings	(400,000)	(225,000)	0	0
1100	Column	450,000	157,319	0	0
1100	Additional 4 Certificated Teachers	268,987	0	0	0
1200	Counselors, Psychs, Librarians & Nurses	3,423,540	3,506,311	3,430,907	3,506,311
1300	Supt, Ass Supts, Dirctrs, Princps, Coords	6,083,749	6,194,323	6,086,659	6,194,322
1900	Other Certificated Salaries	118,208	178,324	173,654	174,133
	<b>TOTAL CERTIFICATED SALARIES</b>	<b>66,591,368</b>	<b>64,002,494</b>	<b>64,628,886</b>	<b>64,211,542</b>
2100	IA's Occ Ther/Coachs/Class Advts/Tutors	213,001	253,009	844,689	524,832
2200	M&O Int/Transp/Health Clerks	4,787,210	4,947,684	4,918,580	4,971,493
2200	Maintenance Salary Savings	(30,000)	(15,000)	0	0
2300	Class Directors & Supv Salaries	734,156	759,209	767,198	759,209
2400	Secretarial & Clerical Salaries	5,822,342	5,967,072	6,140,741	5,976,236
2400	Secretarial & Clerical Salaries Savings	(30,000)	(25,000)	0	0
2900	Other Class Salaries	1,272,180	1,408,479	2,133,352	1,937,764
	<b>TOTAL CLASSIFIED SALARIES</b>	<b>12,768,889</b>	<b>13,295,453</b>	<b>14,804,560</b>	<b>14,169,534</b>
3100	STRS	5,499,482	5,224,934	5,206,614	5,242,626
3200	PERS	1,094,075	1,187,454	1,231,620	1,201,762
3300	OASDI/Medicare	1,787,933	1,756,601	1,891,213	1,808,289
3400	Health & Welfare	14,037,176	13,979,260	13,898,467	13,993,055
3500	SUI	566,700	541,358	565,123	549,427
3600	Workers' Compensation	1,173,961	1,144,335	1,195,161	1,160,618
3700	Retiree Benefits	316,228	344,597	358,328	344,597
3800	PERS Reduction	50,034	95,958	82,379	99,027
3900	Other Benefits	84,607	58,520	57,317	58,520
	<b>TOTAL BENEFITS</b>	<b>24,610,196</b>	<b>24,333,017</b>	<b>24,486,222</b>	<b>24,457,921</b>
4100	Textbooks	2,000	221,465	206,520	221,465
4200	Other Books	271,496	6,403	53,196	13,816
4300	Materials and Supplies	3,016,373	6,195,912	3,381,145	7,087,693
4400	Non-Capitalized Furn/Equip	573,581	525,026	582,776	600,591
	<b>TOTAL BOOKS AND SUPPLIES</b>	<b>3,863,450</b>	<b>6,948,806</b>	<b>4,223,637</b>	<b>7,923,565</b>
5120	Professional Services-Transportation	340,000	581,500	497,511	581,500
5200	Travel & Conferences	242,336	249,203	282,620	255,099
5300	Dues & Membership	39,515	42,104	42,726	42,104
5400	Insurance	1,146,385	1,156,524	1,152,759	1,156,524
5500	Operation & Housekeeping Services	4,487,450	4,478,350	3,584,218	4,478,856
5600	Rentals, Leases & Repairs	1,216,954	1,335,399	1,985,942	1,672,280
5700	Interprogram Chrgs (Postage, CopyCtr)	(130,266)	(151,190)	(451,285)	(306,471)
5800	Prof/Consult Serv & Oper Expenses	2,007,939	1,886,863	2,181,315	2,095,127
5900	Communications	783,750	681,261	429,912	682,795
	<b>TOTAL CONTRACTED SERVICES AND OTHER OPERATING EXPENSES</b>	<b>10,134,063</b>	<b>10,260,014</b>	<b>9,705,718</b>	<b>10,657,814</b>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
SUMMARY OF EXPENSE  
**UNRESTRICTED FUNDS**  
JUNE 30, 2011

MAJOR	DESCRIPTION	2010/11 ADOPTED BUDGET	2010/11 2ND INTERIM BUDGET	ACTUAL EXPENSES 06/30/11	2010/11 ANNUAL BUDGET
6100	Site Improvements	0	2,000	138,728	138,900
6200	Building Improvements	0	0	88,332	86,820
6400	Equipment	60,000	0	26,972	26,972
6500	Equipment Replacement	0	19,000	18,481	19,000
	TOTAL CAPITAL OUTLAY	<u>60,000</u>	<u>21,000</u>	<u>272,513</u>	<u>271,692</u>
7100	Excess Costs-Special Education	10,000	10,000	6,977	10,000
7351/52	Direct & Indirect Support-Adult Ed	(479,062)	(501,167)	(207,164)	(207,164)
7355/56	Direct & Indirect Support-Child Care	(315,271)	(315,271)	(315,209)	(315,209)
7310	Direct & Indirect Support-Restricted Prgms	(223,458)	(306,799)	(264,078)	(303,088)
7600	Interfund Transfers				
	Topass	1,979,597	1,641,210	652,263	1,641,210
	Health and Welfare Fund	0	138,686	138,686	138,686
	Adult Education Revenue Limit	1,366,942	1,375,208	1,545,864	1,545,864
	TOTAL OTHER OUTGO	<u>2,338,748</u>	<u>2,041,867</u>	<u>1,557,339</u>	<u>2,510,299</u>
	TOTAL 1000-7000	<u><b>120,366,714</b></u>	<u><b>120,902,651</b></u>	<u><b>119,678,875</b></u>	<u><b>124,202,367</b></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
RESTRICTED FUNDS  
FINANCIAL STATEMENT  
JUNE 30, 2011

NET BEGINNING BALANCE JULY 1, 2010	603,662
Incomes	<u>39,572,109</u>
Total Income and Beginning Balance	40,175,771
Expenditures	<u>39,533,029</u>
ENDING BALANCE - JUNE 30, 2011	<u><u>642,742</u></u>

BREAKDOWN OF NET ENDING BALANCE

Reserve for Program Carryover	<u>642,742</u>
English Language Learners	24,379
Special Education	341,984
Economic Impact Aid	<u>276,379</u>
	<u><u>642,742</u></u>
ENDING BALANCE - JUNE 30, 2011	<u><u>642,742</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
SUMMARY OF INCOME  
**RESTRICTED FUNDS**  
JUNE 30, 2011

MAJOR	DESCRIPTION	2010/11 ADOPTED BUDGET	2010/11 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/11	2010/11 ANNUAL BUDGET
<b>REVENUE LIMIT SOURCES</b>					
8091	Transfer from General Fund	2,493,466	2,875,034	2,951,086	2,951,086
	<b>TOTAL REVENUE LIMIT SOURCES:</b>	<b>2,493,466</b>	<b>2,875,034</b>	<b>2,951,086</b>	<b>2,951,086</b>
<b>FEDERAL</b>					
8181	Special Ed PL94-142	3,466,580	3,466,580	3,493,218	3,493,218
8181	ARRA - IDEA	0	964,516	845,038	964,516
8181	ARRA - IDEA Private School	0	33,368	33,368	33,368
8182	Special Ed Infant Dis Grant	363,314	310,106	310,106	310,106
8182	ARRA - Preschool	0	4,516	4,516	4,516
8182	ARRA - Preschool	0	240,363	233,379	240,363
8182	Special Ed Infant Discretionary	0	2,000	5,371	5,371
8182	Special Ed IDEA Low Incidence	0	0	7,882	7,882
8290	Drug Free Schools	0	7,354	1,680	7,349
8290	State Fiscal Stabilization Fund	400,000	996,227	996,227	996,227
8290	Education Jobs Fund	0	4,021,930	2,539,935	3,979,698
8290	IASATitle I	1,479,530	1,747,527	1,651,943	1,760,891
8290	ARRA - Title I	0	205,435	153,519	205,435
8290	Title IIA	538,953	798,002	413,515	798,002
8290	Title IID	4,464	13,315	10,150	13,315
8290	ARRA-Title II	0	31,209	23,345	31,209
8290	ARRA-Title II Competitive Grant	0	500,000	273,061	500,000
8290	Title III Part A (LEP)	213,500	259,336	236,048	259,336
8290	Immigration Education Program	47,880	66,407	66,407	66,407
8290	Vocational Education	80,000	81,773	81,773	81,773
	<b>TOTAL FEDERAL REVENUE</b>	<b>6,594,221</b>	<b>13,749,964</b>	<b>11,380,481</b>	<b>13,758,982</b>
<b>STATE</b>					
8311	Economic Impact Aid	1,150,244	1,169,178	1,169,178	1,169,178
8311	Special Ed Infant	184,983	184,983	184,983	184,983
8311	Special Ed Transportation	593,579	596,071	597,721	597,721
8311	Transportation	173,314	174,042	174,523	174,523
8311	Special Ed Mental Health Prevention	94,849	97,007	118,243	118,243
8560	Lottery	323,798	391,572	380,427	380,426
8560	Lottery Prior Year	0	55,594	48,822	48,822
8590	After School Education-Glenwood	0	112,500	112,500	112,500
8590	Special Ed Student Workability	117,660	121,166	121,166	121,166
8590	Special Ed Low Incident	0	2,483	2,483	2,483
8590	California Partnership	138,240	150,636	93,431	147,707
8590	English Language Acquisition	77,211	77,211	0	0
8590	Tobacco Use Prevention	0	453,431	185,491	453,431
	<b>TOTAL STATE REVENUE</b>	<b>2,853,878</b>	<b>3,585,874</b>	<b>3,188,968</b>	<b>3,511,183</b>
<b>LOCAL</b>					
8699	Other Local Income	0	213,529	344,698	336,768
8699	Amgen Grants	0	1,574	877	1,574
8699	Auto Mall Donations	0	10,250	9,639	10,250
8699	Community Enhancement	0	6,595	0	9,095
8699	Conejo School's Foundation	0	51,768	25,062	51,768
8699	Conejo School's Found-Anonymous Donation	0	100,000	90,125	200,000
8699	Foreign Student Tuition	0	36,526	0	36,526



GENERAL FUND  
SUMMARY OF INCOME  
RESTRICTED FUNDS  
JUNE 30, 2011

MAJOR	DESCRIPTION	2010/11 ADOPTED BUDGET	2010/11 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/11	2010/11 ANNUAL BUDGET
8699	Kenrose Kitchen Donation	0	25,063	10,433	25,063
8699	Neighborhood City Pay	345,000	355,611	445,622	488,451
8699	Neighborhood City State	616,136	622,237	630,091	630,090
8699	Neighborhood for Learning-Fees	158,500	316,140	123,000	280,580
8699	Neighborhood for Learning	610,800	610,800	610,800	610,800
8699	Sage Grant	0	17,644	40,429	42,644
8699	Saturday Enrichment	0	19,932	0	19,932
8699	Success Maker	0	226	0	226
8699	Staff Supplemental - Madrona	0	20,771	8,165	20,771
8699	Technology Programs	0	9,145	8,862	17,439
8699	Troop Realty Grants	0	11,219	0	11,219
8699	West Ed Grant	0	1,020	0	1,020
	TOTAL LOCAL FUNDS	1,730,436	2,430,050	2,347,803	2,794,216
INCOMING TRANSFERS					
8792	SELPA Transfer Spec Ed Master Plan	8,395,012	8,399,081	8,546,069	8,546,069
8792	Spec Ed 10 Year Mandate	89,604	89,604	89,604	89,604
8792	Program Specialists	206,719	206,719	197,436	197,436
8980	Contributions from General Fund				
	Interest on Programs	0	0	17	17
	Special Education-Basic IDEA	6,792,350	6,441,081	5,377,636	6,414,535
	Special Education Preschool Program	484,753	585,418	512,880	585,418
	Routine Restricted Maintenance	4,042,315	4,070,431	3,968,791	4,072,424
	Pupil Transportation - Regular	562,021	564,476	433,076	433,076
	Pupil Transportation - Special Education	630,621	628,129	578,262	578,262
	TOTAL INCOMING TRANSFERS	21,203,395	20,984,939	19,703,771	20,916,841
8000	TOTAL INCOME	<b>34,875,396</b>	<b>43,625,861</b>	<b>39,572,109</b>	<b>43,932,308</b>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
SUMMARY OF EXPENSE  
**RESTRICTED FUNDS**  
JUNE 30, 2011

MAJOR	DESCRIPTION	2010/11 ADOPTED BUDGET	2010/11 2ND INTERIM BUDGET	ACTUAL EXPENSES 06/30/11	2010/11 ANNUAL BUDGET
1100	Teacher Salaries	9,977,848	14,884,746	13,785,086	14,776,399
1200	Counselors, Psychs, Librarians & Nurses	916,400	975,722	947,666	975,722
1300	Supt, Ass Supts, Dirctrs, Princps, Coords	271,893	270,039	331,799	270,039
1900	Other Certificated Salaries	337,011	350,407	351,452	350,407
	TOTAL CERTIFICATED SALARIES	11,503,152	16,480,914	15,416,003	16,372,567
2100	IA's Occ Ther/Coachs/Class Advs/Tutors	4,975,362	4,920,815	4,909,233	5,035,815
2200	M&O Int/Transp/Health Clerks	2,242,557	2,210,283	2,189,611	2,210,283
2300	Class Directors & Supv Salaries	453,096	462,811	477,779	462,811
2400	Secretarial & Clerical Salaries	374,055	364,401	406,728	364,401
2900	Other Class Salaries	55,094	82,195	909,641	82,195
	TOTAL CLASSIFIED SALARIES	8,100,164	8,040,505	8,892,992	8,155,505
3100	STRS	929,995	1,330,276	1,235,686	1,327,163
3200	PERS	621,497	650,233	696,408	650,233
3300	OASDI/Medicare	724,696	787,010	813,899	795,261
3400	Health & Welfare	3,866,802	3,791,692	3,797,649	3,791,692
3500	SUI	141,850	176,036	172,938	177,616
3600	Workers' Compensation	295,350	367,366	366,576	368,560
3700	Retiree Benefits	63,311	47,942	49,138	47,942
3800	PERS Reduction	173,541	147,057	149,915	147,057
3900	Other Benefits	13,140	5,135	5,136	5,135
	TOTAL BENEFITS	6,830,182	7,302,747	7,287,345	7,310,659
4100	Textbooks	323,798	407,128	273,013	389,210
4200	Other Books	0	26,491	103,507	26,491
4300	Materials and Supplies	2,118,115	5,287,961	1,325,237	5,428,926
4400	Non-Capitalized Furn/Equip	29,200	448,168	330,637	471,358
	TOTAL BOOKS AND SUPPLIES	2,471,113	6,169,748	2,032,394	6,315,985
5120	Professional Services-Transportation	1,749,440	1,749,440	1,719,729	1,698,292
5200	Travel & Conferences	62,503	125,495	218,210	127,931
5300	Dues & Membership	0	500	1,074	500
5500	Operation & Housekeeping Services	9,000	9,000	19,589	16,853
5600	Rentals, Leases & Repairs	115,199	237,842	253,993	238,212
5700	Interprogram Chrgs (Postage, CopyCtr)	6,400	26,774	66,941	30,798
5800	Prof/Consult Serv & Oper Expenses	1,895,834	2,405,697	2,093,690	2,459,653
5900	Communications	12,600	16,344	12,500	16,508
	TOTAL CONTRACTED SERVICES AND OTHER OPERATING EXPENSES	3,850,976	4,571,092	4,385,726	4,588,747

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
SUMMARY OF EXPENSE  
**RESTRICTED FUNDS**  
JUNE 30, 2011

MAJOR	DESCRIPTION	2010/11 ADOPTED BUDGET	2010/11 2ND INTERIM BUDGET	ACTUAL EXPENSES 06/30/11	2010/11 ANNUAL BUDGET
6100	Site Improvement	0	9,202	9,202	9,202
	TOTAL CAPITAL OUTLAY	<u>0</u>	<u>9,202</u>	<u>9,202</u>	<u>9,202</u>
7100	Excess Costs	1,496,351	1,348,509	1,245,291	1,373,116
7300	Direct & Indirect Support-General Fund	223,458	306,799	264,076	303,088
7619	Interfund Transfers ARRA/SFSF	400,000	0	0	0
	TOTAL OTHER OUTGO	<u>2,119,809</u>	<u>1,655,308</u>	<u>1,509,367</u>	<u>1,676,204</u>
	TOTAL 1000-7000	<u><b>34,875,396</b></u>	<u><b>44,229,516</b></u>	<u><b>39,533,029</b></u>	<u><b>44,428,869</b></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
2010-11 FINANCIAL STATEMENT  
JUNE 30, 2011

**REVENUE LIMIT CALCULATION**

2009-10 Base Revenue Limit		6,383.71
2010-11 Inflation Increase (-.39%)		(25.00)
2010-11 NEW Add-On Meals for Needy and Beg Teacher Salary		68.64
		6,427.35
2010-11 Revenue Limit ADA:		
Regular ADA P2		20,344.92
MATES Conversion Charter School		307.41
<b>2010-11 Revenue Limit Before Adjustments</b>		<b>132,739,753</b>
<b>2010-11 Revenue Limit Deficit (17.963% / .820370)</b>		<b>108,895,711</b>
2010-11 Non-Deficited Adjustments:		
Unemployment Insurance		767,016
PERS Reduction		(311,614)
County ADA Transfer 4,979.45 x 36.02		(179,360)
		109,171,754
<b>2010-11 Total Revenue Limit</b>		<b>109,171,754</b>
Less Local Taxes:		
Homeowners Subventions	793,893	
Other Taxes	15,568	
Secured Taxes	74,484,190	
Unsecured Taxes	2,627,769	
Prior Year's Taxes	361,269	
Supplemental Taxes	634,288	
Royalties and Bonuses	0	
Charter School Property Tax-In Lieu	(1,960,020)	
S-ERAF	1,259,802	
Education Revenue Augmentation Fund (ERAF) Transfer	(6,129,736)	(72,087,023)
<b>2010-11 MATES Conversion Charter</b>		
General Purpose Block Grant Offset \$5,796/ADA		(1,783,999)
<b>2010-11 GENERAL FUND NET STATE AID REVENUE LIMIT</b>		<b>35,300,731</b>
2010-11 Summer School		
Summer School Core Programs		292,948
Remedial Programs		327,371
Pupil Promotion Retention		106,907
		727,226
<b>2010-11 TOTAL REVENUE LIMIT AND HOURLY PROGRAMS</b>		<b>36,027,957</b>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
FINANCIAL STATEMENT  
JUNE 30, 2011

2010-11 LOTTERY ACCOUNT SUMMARY

2010-11 Actual Income		
(\$129.00 per ADA X 22,378 ADA including A/E mandated) *		2,886,762
2010-11 Actual Expenditures:		
Classified Staff Development	8,292	
Certificated Staff Development	7,228	
Curriculum Development	34,690	
Textbooks (Excludes Prior Year)	<u>429,248</u>	
Total 2010-11 Actual Expenditures		<u>(479,458)</u>
2010-11 Lottery Balance applied to General Fund Balance		<u><u>2,407,304</u></u>

\* ADA adjusted for elimination of excused absences

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
FINANCIAL STATEMENT  
JUNE 30, 2011

EMPLOYEE BENEFITS

Object Code	Account	2010/11 Adopted Budget Rate	2010/11 Revised Budget Rate
3100	State Teachers' Retirement	8.250%	8.250%
3200	Public Employees' Retirement	10.200%	10.707% **
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	0.720%	0.720%
3600	Worker's Compensation Insurance	1.500%	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 2011 Social Security Salary \$106,800

\*\* All programs are charged 2.313% for PERS Reduction. This amount is deducted from the Revenue Limit receipts by the State

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
FINANCIAL STATEMENT  
JUNE 30, 2011

**GENERAL FUND MAJOR UTILITY ACCOUNT**

Object Code	Title	2010/11 Adopted Budget	2010/11 2nd Interim Budget	Actual Expenses 06/30/11	2010/11 Annual Budget
5510	Gas	450,000	350,000	232,261	350,000
5520	Electricity	2,813,500	2,807,000	2,091,620	2,812,787
5530	Water	700,000	802,000	812,423	804,066
5910	Telephone	741,897	606,769	360,440	606,769
5560	Trash Disposal	369,879	353,350	300,820	353,856
5570	Sanitation	175,000	175,000	183,315	175,000
	<b>Total</b>	<b>5,250,276</b>	<b>5,094,119</b>	<b>3,980,879</b>	<b>5,102,478</b>

**GENERAL FUND INSURANCE**

<u>Coverage</u>	<u>2009/10 Contribution</u>	<u>Annual 2010/11 Contribution</u>
Liability (COP)	863,195	856,327
Booster	3,212	5,993
Property/Fire/DIC/B&M	339,976	290,203
<b>Total</b>	<b><u>1,206,383</u></b>	<b><u>1,152,523</u></b>

## CONEJO VALLEY UNIFIED SCHOOL DISTRICT

## FISCAL YEAR 2010-11 PROGRAM CARRYOVERS

JUNE 30, 2011

PROGRAM	PROGRAM NUMBER	RESOURCE NUMBER	AMOUNT
MATES REVENUE LIMIT RECERTIFICATION	REV LIMIT	0000	154,935
MEDI-CAL PROGRAM	#MEDC-000	0000	171,079
SUPPLEMENTAL HOURLY PROGRAM	#003R-0000	0000	22,000
BTSA/PAR	#OPAR-0000	0000	2,863
ORAL HEALTH ASSESSMENT	#HOA-0000	0000	4,996
GATE	#0810-0000	0000	37,932
PERSONNEL COMMISSION	#0960-0000	0000	13,828
OUTREACH PROGRAM	#ORCH-000	0000	78,623
OUTDOOR SCHOOL BEGINNING BALANCE CARRYOVER	#0040-0000	0000	55,009
SCHOOL ENHANCEMENT PROGRAM	#0070-SITE	0000	9,916
TEACHER BONUSES	#0BON-000	0000	176,708
ALL DISTRICT BAND FESTIVAL	#0BND-000	0000	6,000
COMPUTER REPLACEMENT	#0CRP-000	0000	16,708
EXCESS ATHLETIC, CO-CURRICULAR TRANSPORTATION	#001B-SITE	0000	60,000
DATA PROCESSING	#0450-0000	0000	53,619
SEQUOIA MAGNET SCHOOL	#0MAG-190	0000	1,238
SUBSTITUTE SAVINGS	#1102-0000	0000	72,578
FLEX GLOBAL ENTREPRENEURSHIP	#0GEP-0000	0000	100,271
FLEX 2009-10 GLOBAL ENTREPRENEURSHIP	#0GEP-0000	0000	75,000
SCHOOL SITE CATEGORICAL BLOCK GRANT	#0CBG-SITE	0000	235,110
SCHOOL SAFETY & VIOLENCE	#0SAF-SITE	0000	49,372
GLENWOOD AFTER SCHOOL ED AND SAFETY	#0ASE-080	0114	7,875
HS EXIT EXAM INTENSIVE INSTRUCTION	#0HSE-0000	0000	100,586
MATH READING STAFF DEVELOPMENT	#0MRD-0000	0000	322,114
INSTRUCTIONAL MAT'L, LIB & ED TECH GRANT	#0MLT-SITE	0000	8,143
GYM FLOOR CARE	#057G-SITE	0002	93,582
ENGLISH LANGUAGE LEARNERS	#0ELL-SITE	6286	24,379
SPECIAL EDUCATION RELOCATION RESERVES	#0130-0000	6500	272,783
SPECIAL EDUCATION INSTRUCTIONAL SUPPLIES	#0010-SITE	6500	27,028
TEACHER BONUSES	#0BON-000	6500	42,154
ECONOMIC IMPACT AID (EIA)	#0860-SITE	7090	276,379
<b>TOTAL</b>			<b><u>2,572,808</u></b>



CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
FLEXIBILITY PROGRAM TRANSFERS TO RELIEVE THE REVENUE LIMIT DEFICIT  
JUNE 30, 2011

PROGRAMS	PROGRAM FUNDING	PROGRAM COSTS	TRANSFER TO GENERAL FUND
Arts and Music Block Grant	297,429	0	297,429
At Risk Counseling	620,876	620,876	0
BTSA/Par	258,468	248,549	9,919
Community Based Tutoring	57,941	0	57,941
Continuation High School Grant	102,720	102,720	0
Deferred Maintenance	817,577	0	817,577
GATE	159,522	45,000	114,522
High School Exit Exam	109,717	109,717	0
Instructional Materials Realignment Fund	1,170,763	0	1,170,763
School Improvement Plan	1,202,209	827,328	374,881
School Safety Fund	294,046	294,046	0
Targeted Instructional Improvement-EIA	194,828	0	194,828
Targeted Instructional Improvement-GATE	42,286	0	42,286
Targeted Instructional Improvement-Transportation	119,280	0	119,280
Targeted Instructional Improvement-IMF	484,781	200,000	284,781
Targeted Instructional Improvement-10th Grade Counseling	286,873	286,873	0
Targeted Instructional Improvement-Opportunity	131,328	131,328	0
Tenth Grade Counseling	72,360	72,360	0
Adult Education	2,345,864	1,545,864	800,000
International Baccalaureate	20,820	20,820	0
Global Entrepreneurship Program	178,296	178,296	0
Staff Development Days	871,904	871,904	0
Supplemental Hourly Program	727,226	727,226	0
High School 10th Grade Class Size Reduction SB666	208,270	208,270	0
High School 9th Grade Class Size Reduction SB12	613,896	613,896	0
<b>TOTAL</b>	<b>11,389,280</b>	<b>7,105,073</b>	<b>4,284,207</b>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
2010-11 FINANCIAL STATEMENT  
JUNE 30, 2011

ENROLLMENT AND STAFFING

	1st Month Enrollment	Teachers On Norm	Teachers Off Norm	Special Funding	Other	TOTAL
<b>Elementary</b>						
Acacia	422	18.00				18.00
Aspen	378	16.00				16.00
Banyan	458	19.00				19.00
Conejo	428	19.00				19.00
Cypress	415	17.00				17.00
EARTHs	533	22.00				22.00
Glenwood	311	14.00				14.00
Ladera	365	15.00				15.00
Lang Ranch	682	29.00				29.00
Madrona	528	22.00				22.00
Maple	323	14.00				14.00
Park Oaks	252	11.00				11.00
Sycamore Canyon	968	40.00				40.00
Walnut	363	16.00				16.00
Weathersfield	411	17.00				17.00
Westlake	532	22.00				22.00
Westlake Hills	602	26.00				26.00
Wildwood	409	17.00				17.00
Subtotal	8,380	354.00	-	-	-	354.00
<b>Middle</b>						
Colina (6-8 )	1,050	36.20	1.20	0.60	0.80	38.80
Los Cerritos(6-8)	974	33.60	1.20	0.20	0.60	35.60
Redwood (6-8)	1,025	35.20	1.20	0.20	0.80	37.40
Sequoia (6-8)	1,097	38.30	1.20	0.40	0.80	40.70
Sycamore (6-8)	464	17.70	1.80	-	0.40	19.90
Subtotal	4,610	161.00	6.60	1.40	3.40	172.40
<b>High School</b>						
Newbury Park	2,520	86.10	1.20	1.10	3.20	91.60
Thousand Oaks	2,382	82.00	0.60	0.80	3.00	86.40
Westlake	2,323	80.80	0.20	0.60	3.00	84.60
Conejo Valley	202	8.20	3.40			11.60
Century	66	4.00				4.00
Subtotal	7,493	261.10	5.40	2.50	9.20	278.20
BTSA/PAR				3.00		3.00
Spec Ed, Ind Study	648			8.61	126.93	135.54
	648	-	-	8.61	126.93	135.54
<b>TOTAL</b>	<b>21,131</b>	<b>776.10</b>	<b>12.00</b>	<b>15.51</b>	<b>139.53</b>	<b>943.14</b>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
2010-11 FINANCIAL STATEMENT  
JUNE 30, 2011

EXHIBIT G  
Page 2 of 7

ENROLLMENT AND STAFFING

<u>Object</u>	<u>Certificated Positions</u>	<u>Regular</u>
1101	Teacher - On Norm	776.10
1101	Teacher - Off Norm	12.00
	Middle per School	
	.40 Extra Period	
	.80 Extra Period (Syc)	
	.20 Opportunity Project	
	.60 Ratio Project	
	1.00 Ratio Project (Syc)	
	High School per School	
	.20 Academic Decathlon	
	1.0 ROP NPHS	
	.40 ROP TOHS	
	-0- ROP WLHS	
	Conejo Valley High School	
	2.0 Opportunity Project	
	.20 Work Experience	
	1.20 Off Norm	
1101	Special Ed Pre-School	8.61
1101	EIA	2.80
1101	Morgan Hart SB666	4.20
1101	8th/9th Grade Class Size Reduction	8.40
1101	CA Partnership Acad	0.30
1101	CA High School Exit Exam	0.60
1101	Entrepreneurial Program	0.20
1101	BTS/PA/	3.00
1101	Teacher Special Ed	<u>126.93</u>
	Subtotal	<u>943.14</u>
1201	Librarians	3.00
1202	Counselors - General Fund	25.50
1202	Counselors - Special Projects (MAA)	2.00
1203	Psychologists	15.70
1204	Nurses	<u>4.60</u>
	Subtotal	<u>50.80</u>
	Total	<u><u>993.94</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
2010-11 FINANCIAL STATEMENT  
JUNE 30, 2011

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	5.00		
1301	Superintendent	1.00		
1302	Assistant Superintendent, Personnel	1.00		
1302	Assistant Superintendent, Instruction	1.00		
1307	Administrator, Child Care			1.00
	Total	<u>59.00</u>	<u>3.80</u>	<u>2.20</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
2010-11 FINANCIAL STATEMENT  
JUNE 30, 2011

EXHIBIT G  
Page 4 of 7

ENROLLMENT AND STAFFING

Object Code	Classified Positions Title	General Fund		Other Funds
		Regular	Special Projects	
2101	Paraprofessional Assistants	121.10	44.88	0.26
2101	Speech & Lang Pathologist Asst		0.75	
2103	School Occupational Therapist		3.60	
2201	Transportation Specialist	1.00		
2202	Instr. Media Technician	16.38		
2203	Health Clerk	15.00		
2210	Licensed Vocational Nurse	0.47		
2401	Account Clerk		1.41	0.62
2401	Accounting Service Representative	1.00		
2401	Accounting Technician	0.95		0.05
2401	Admin. Assistant/Staff Assistant	5.75	0.25	1.00
2401	ASB/Bookkeeper	3.00		
2401	Benefits Technician			1.00
2401	Child Nutrition Technician			1.00
2401	Clerk	2.75		
2401	Clerk Typist	3.47	0.47	
2401	College & Career Specialists	2.63		
2401	Credentials Technician	1.00		
2401	Curriculum & Assessment Tech	1.00		
2401	Database Administrator	1.00		
2401	Executive Administrative Assistant	1.00		
2401	Graphics Technician	1.00		
2401	High School Office Manager	5.00		1.00
2401	Human Resource Specialist/Tech	2.75		
2401	Intermediate Clerk Typist	20.34	1.63	1.00
2401	Internal Auditor	0.90		0.10
2401	Network Engineer	1.00		
2401	Payroll Clerk	1.00		1.00
2401	Planning Technician	0.50		0.50
2401	Purchasing Expeditor	0.75		0.25
2401	Purchasing Technician	1.00		
2401	School Office Manager	22.00		
2401	Secretary	15.00	1.00	1.00
2401	Senior Account Clerk	2.75		2.25
2401	Senior Accountant	0.44		0.56
2401	Senior Clerk Typist	17.31	1.91	2.00
2401	Senior Payroll Clerk	1.00		
2401	Sign Language Interpreter	1.50		
2401	Site Computer Technician	11.06		
2401	Special Ed Data Technician	1.00		
2401	Systems Analyst	3.12		0.88
2401	Telephone Operator/Receptionist	3.81		
2931	Child Care Leaders			24.38
2932	Child Care Assistants			25.84
	Subtotal	290.73	55.90	64.69

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
2010-11 FINANCIAL STATEMENT  
JUNE 30, 2011

ENROLLMENT AND STAFFING

Object Code	Classified Positions Title	General Fund		Other Funds
		Regular	Special Projects	
2205	A/V Maintenance Technician	1.00		
2208	Custodian	67.62	1.62	2.65
2223	Child Nutrition Delivery			3.50
2207	Grounds Equipment Operator	1.00		
2207	Grounds Sr. Equipment Operator	1.00		
2207	Groundskeeper	17.00		
2206	Heating & Vent. Mechanic	3.00		
2208	Lead Custodian	4.00		
2207	Lead Groundskeeper	2.00		
2205	Locksmith	1.00		
2205	Maintenance Carpenter	1.00		
2205	Maintenance Electrician	2.00		
2205	Maintenance Leadworker	2.00		
2205	Maintenance Painter	2.00		
2205	Maintenance Plumber	1.00		
2205	Maintenance Serv Ld/Dispatcher	1.00		
2205	Maintenance Worker II	11.00		
2206	Mechanic	2.00		
2205	Pest Rodent Control LW	1.00		
2205	Pool Operator	1.00		
2209	Shipping/Receiving Clerk	0.50		
2205	Sprinkler Repair Worker	3.00		
2209	Stock Clerk/Delivery Driver	2.00		
2209	Warehouse Leadworker	1.00		
	Subtotal	128.12	1.62	6.15
	Food Service Personnel			54.40
	Total	418.85	57.52	125.24

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
2010-11 FINANCIAL STATEMENT  
JUNE 30, 2011

ENROLLMENT AND STAFFING

<u>Classified Management/Superv Positions</u>		<u>General Fund</u>		<u>Other Funds</u>
<u>Object Code</u>	<u>Title</u>	<u>Regular</u>	<u>Special Project</u>	
2301	Asst Superintendent, Business Services	0.80		0.20
2302	Director of Classified Personnel	1.00		
2302	Director of Maintenance and Operation	1.00		
2302	Director of Planning and Construction			1.00
2302	Director of Fiscal Services	1.00		
2302	Director of Technology Services	1.00		
2302	Director of Child Nutrition			1.00
2303	Risk Manager			1.00
2303	Special Ed Instr Assistant Supervisor	2.00		
2303	Facility Supervisor, Buildings	1.00		
2303	Facility Supervisor, Grounds	1.00		
2303	Plant Supervisor	3.00		
2303	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>12.80</u>	<u>0.00</u>	<u>9.20</u>

POSITION SUMMARY

Certificated	991.94	2.00	
Certificated Management	59.00	3.80	2.20
Classified	418.85	57.52	125.24
Classified Management/Supervisory	<u>12.80</u>	<u>0.00</u>	<u>9.20</u>
	<u>1,482.59</u>	<u>63.32</u>	<u>136.64</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
2010-11 FINANCIAL STATEMENT  
JUNE 30, 2011

ENROLLMENT AND STAFFING

Positions Funded by Special Projects or Other Funds

Object Code	Title	Special Project	Other Funds
<b>Certificated/ Management Positions</b>			
1202	Counselors - MAA	2.00	
1305	Principal, Adult Education		1.00
1303	Director, Elementary	0.25	0.20
1303	Director, Curriculum	0.40	
1306	Dean of Attendance	1.50	
1307	Director , Special Education	0.65	
1307	Child Care Coordinator		1.00
1308	Assistant Director, Pupil Services	1.00	
	Subtotal	5.80	2.20
<b>Classified Positions</b>			
2101	Paraprofessional Assistants	44.88	0.26
2101	Speech & Lang Pathologist Asst	0.75	
2103	School Occupational Therapist	3.60	
2401	Account Clerk	1.41	0.62
2401	Accounting Technician		0.05
2931	Child Care Leader		24.38
2932	Child Care Assistant		25.84
2401	Administrative Asst	0.25	2.00
2401	Benefits Technician		1.00
2301	Child Nutrition Technician		1.00
2401	Clerk Typist	0.47	
2401	High School Office Mgr, Adult Education		1.00
2401	Int Clerk Typist, Adult Ed, Child Care	1.63	1.00
2401	Internal Auditor		0.10
2401	Payroll Clerk		1.00
2401	Secretary	1.00	1.00
2401	Senior Accountant		0.56
2401	Sr. Acct. Cler, Food Service,Child Care		2.25
2401	Senior Clerk Typist, Adult Ed	1.91	2.00
2401	Planning Technician		0.50
2401	Purchasing Expeditor		0.25
2208	Custodian, Adult Education	1.62	2.65
2223	Child Nutrition Delivery Worker		3.50
2221	Child Nutrition Service Employees		54.40
	Subtotal	57.52	125.36
<b>Classified Management/Supervisor</b>			
2301	Asst Superintendent, Business Services		0.20
2302	Director of Child Nutrition		1.00
2302	Director, Planning and Construction		1.00
2303	Risk Manager		1.00
2303	Child Care Supervisors		2.00
2303	Child Nutrition Supervisor		3.00
2303	Child Nutrition Production Supervisor		1.00
	Subtotal	0.00	9.20
	<b>Total Positions</b>	<b>63.32</b>	<b>136.76</b>



CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
 FINANCIAL STATEMENT  
 JUNE 30, 2011  
 ADULT EDUCATION FUND

NET BEGINNING BALANCE JULY 1, 2010		388,651
Income		<u>4,071,980</u>
Total Income and Net Beginning Balance		4,460,631
Expenditures		<u>(3,936,283)</u>
NET ENDING BALANCE - JUNE 30, 2011		<u><u>524,348</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2010		460,493
Add: Cash Receipts July 1, 2010 through June 30, 2011		
Petty Cash	300	
Accounts Receivable	28,429	
Due From Other Funds	(173,308)	
Income	<u>4,071,980</u>	<u>3,927,401</u>
TOTAL CASH AVAILABLE		4,387,894
Deduct: Expenditures July 1, 2010 through June 30, 2011		
Accounts Payable	(32,553)	
Due to Other Funds	107,919	
Expenditures	<u>3,936,283</u>	<u>(4,011,649)</u>
CASH IN COUNTY TREASURY - JUNE 30, 2011		<u><u>376,245</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
FINANCIAL STATEMENT  
JUNE 30, 2011

ADULT EDUCATION FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2010/11 ADOPTED BUDGET	2010/11 2ND INTERIM BUDGET	ACTUAL REVENUE 6/30/11	2010/11 ANNUAL BUDGET
8200	Federal Revenue	269,381	269,381	269,381	269,381
8590	Other State Revenue	0	2,428	5,683	5,683
8660	Interest	5,000	5,000	6,613	6,613
8671	Fees and Contracts	2,030,500	2,073,000	2,175,042	2,175,043
8699	Fees and Books	103,300	110,800	69,397	69,397
8919	Other Local Revenue	1,366,942	1,375,208	1,545,864	1,545,864
		<u>3,775,123</u>	<u>3,835,817</u>	<u>4,071,980</u>	<u>4,071,981</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2010/11 ADOPTED BUDGET	2010/11 2ND INTERIM BUDGET	ACTUAL EXPENSE 6/30/11	2010/11 ANNUAL BUDGET
1000	Certificated Salaries	1,325,272	1,316,772	1,381,661	1,384,183
2000	Classified Salaries	517,892	701,904	743,503	741,507
3000	Employee Benefits	338,472	372,465	353,993	353,468
4000	Books and Supplies	399,833	473,401	458,357	461,120
5000	Contracted Services	613,764	649,291	489,006	483,522
5750	Direct Support to General Fund	0	0	294,003	296,692
6000	Capital Outlay	12,000	20,000	8,596	8,596
7300	Direct Support to General Fund	262,415	294,003	0	0
7300	Indirect Support to Gen Fund	216,647	207,164	207,164	207,164
		<u>3,686,295</u>	<u>4,035,000</u>	<u>3,936,283</u>	<u>3,936,252</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
FINANCIAL STATEMENT  
JUNE 30, 2011

BOND BUILDING FUND

NET BEGINNING BALANCE JULY 1, 2010		5,268,991
2009/10 Audit Adjustment		(617,068)
ADJUSTED BEGINNING BALANCE JULY 1, 2010		4,651,923
Income		29,301
Total Income and Net Beginning Balance		4,681,224
Expenditures		(2,536,765)
NET ENDING BALANCE - JUNE 30, 2011		2,144,459
Reserve for 2011/12		
Salaries/Benefits	180,000	
Software	35,000	
Project Management	500,000	
	715,000	

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STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2010		2,858,379
Add: Cash Receipts July 1, 2010 through June 30, 2011		
Accounts Receivable	3,520	
Fiscal Agent Funds	716,643	
Due from Other Funds	1,697,301	
Income	29,301	
	2,446,765	2,446,765
TOTAL CASH AVAILABLE		5,305,144
Deduct: Expenditures July 1, 2010 through June 30, 2011		
Accounts Payable	166,723	
Audit Adjustment	617,068	
Due to Other Funds	(98,246)	
Expenditures	2,536,765	
	(3,222,310)	(3,222,310)
CASH IN COUNTY TREASURY - JUNE 30, 2011		2,082,834

FINANCIAL STATEMENT  
JUNE 30, 2011

BOND BUILDING FUND

STATEMENT OF INCOME

SOURCE OF INCOME	DESCRIPTION	2010/11 ADOPTED BUDGET	2010/11 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/11	2010/11 ANNUAL BUDGET
8660	Interest	100,000	35,000	19,301	19,301
8699	WHS Theatre Donation	0	250,000	0	250,000
8699	Colina Parking Lot Project Donation	0	10,000	10,000	10,000
8919	Interfund Transfer-Interest Sch Mod	199,901	0	0	0
8919	Interfund Transfer-Meadows	0	0	0	0
TOTALS		<u>299,901</u>	<u>295,000</u>	<u>29,301</u>	<u>279,301</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2010/11 ADOPTED BUDGET	2010/11 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/11	2010/11 ANNUAL BUDGET
2000	Classified Salaries	152,857	144,884	145,822	145,822
3000	Benefits	56,649	52,766	53,129	53,129
4000	Supplies	110,000	110,000	139,148	139,150
5000	Contracted Services	3,030,380	1,866,699	1,788,286	1,788,286
6100	Site Improvement	0	316,915	321,030	321,030
6200	Building Improvement	0	4,125	71,500	71,497
6400	Capitalized Equipment	210,450	210,450	17,850	17,850
TOTALS		<u>3,560,336</u>	<u>2,705,839</u>	<u>2,536,765</u>	<u>2,536,764</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
FINANCIAL STATEMENT

JUNE 30, 2011

BOND BUILDING FUND

SITE	DESCRIPTION	2010/11 ADOPTED BUDGET	2010/11 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/11	2010/11 ANNUAL BUDGET
DWS	CLASSIFIED SALARIES	152,857	144,884	145,822	145,822
DWS	BENEFITS	56,649	52,766	53,129	53,129
DWS	PROJECT MANAGEMENT	600,000	600,000	555,049	555,049
DWS	MISC SUPPLIES & SERVICES	35,000	35,000	8,853	8,853
DWS	CONEJO COMMUNITY LEARNING CTR	93,820	10,000	12,317	12,317
DWS	FACILITIES MASTER PLAN	144,472	50,000	7,903	7,903
DISTRICT	IT CONVERSION	0	(11,924)	(11,924)	(11,924)
DISTRICT	LANDSCAPE EAST SIDE	16,500	16,500	15,226	15,226
ACA	SITE & FIELD DRAINAGE	7,500	17,534	17,635	17,635
BAN	LUNCH SHELTER	60,450	60,450	(147)	(147)
CENT	MODERNIZATION	0	0	33,299	33,299
COL	PARKING EXPANSION	225,000	253,433	160,106	160,106
COL	WATER HEATER	0	35,000	575	575
COL	HVAC	0	507	507	507
CON	OPEN MAGNET AUDITORIUM RENOVATION	0	2,003	2,003	2,003
CVHS	LEASE/REPLACE MODULARS	0	20,265	17,804	17,804
GLN	BRIDGES	148,515	620,000	565,635	565,635
LCR	MODERNIZATION	91,552	0	0	0
EARTHSS	EARTHSS CLASSROOM MODERNIZATION	118,386	0	0	0
MAP	LUNCH SHELTER	75,000	30,393	25,609	25,609
SITES	ASPHALT REPLACEMENT	0	-	108,879	108,879
SYC	LUNCH SHELTER	75,000	0	0	0
SYC	DSA CLOSE	0	50,000	17,347	17,347
TOH	DISTRICT MATCH	50,000	0	0	0
UNV	MODERNIZATION	0	1,500	1,500	1,500
WHS	THEATRE MODERNIZATION	0	376,513	295,365	295,364
WHS	AUTO SHOP CONVERSION TO BAND ROOM	0	8,388	8,388	8,388
WHS	GYM DOORS/LANDSCAPING	65,000	110,181	133,700	133,700
WHS	GYM HEATER RENOVATION	0	6,448	6,448	6,448
WHS	MODERNIZATION	892,937	5,443	30,648	30,648
WHS	PHOTO LAB	97,930	111,785	111,785	111,785
WHS	REPL HVAC, BOILERS, TOWERS	496,768	0	112,217	112,217
WHS	2 MODULAR CLASSROOMS	0	22,733	22,733	22,733
WHS	FLOORING DRAMA DEPT	7,000	10,000	12,317	12,317
WHS	SERVICE RD-ASPHALT REPLACEMENT	50,000	66,037	66,037	66,037
GRAND TOTAL		3,560,336	2,705,839	2,536,765	2,536,764

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
FINANCIAL STATEMENT  
JUNE 30, 2011

BOND REDEMPTION FUND

NET BEGINNING BALANCE JULY 1, 2010	7,631,473
Income	<u>7,639,253</u>
Total Income and Net Beginning Balance	15,270,726
Expenditures	<u>(7,267,495)</u>
NET ENDING BALANCE - JUNE 30, 2011	<u><u>8,003,231</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2010	7,608,250
Add: Cash Receipts July 1, 2010 through June 30, 2011	
Accounts Receivable	9,093
Income	<u>7,639,253</u>
TOTAL CASH AVAILABLE	<u>7,648,346</u>
Deduct: Expenditures July 1, 2010 through June 30, 2011	
Expenditures	<u>(7,267,495)</u>
CASH IN COUNTY TREASURY - JUNE 30, 2011	<u><u>7,989,101</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
FINANCIAL STATEMENT  
JUNE 30, 2011

BOND REDEMPTION FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2010/11 ADOPTED BUDGET	2010/11 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/11	2010/11 ANNUAL BUDGET
8571	Homeowner Exemption	61,062	59,833	60,016	60,016
8572	Other Taxes	0	0	1,232	1,232
8611	Secured Roll Voted Indebt	6,964,298	6,687,792	7,265,438	7,265,438
8612	Unsecured Roll Voted Indebt	157,866	151,616	159,830	159,830
8613	P/Y Tax Voted Indebt	0	0	20,531	20,531
8614	Supplemental Voted Indebt	0	0	75,988	75,988
8660	Interest	92,000	85,000	56,218	56,218
TOTALS		<u>7,275,226</u>	<u>6,984,241</u>	<u>7,639,253</u>	<u>7,639,253</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2010/11 ADOPTED BUDGET	2010/11 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/11	2010/11 ANNUAL BUDGET
7433	Bond Redemption	5,093,756	5,093,756	5,093,756	5,093,756
7434	Bond Interest	2,173,740	2,173,740	2,173,739	2,173,739
TOTALS		<u>7,267,496</u>	<u>7,267,496</u>	<u>7,267,495</u>	<u>7,267,495</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
 FINANCIAL STATEMENT  
 JUNE 30, 2011

CHILD CARE FUND

NET BEGINNING BALANCE - JULY 1, 2010	614,320
Income	<u>4,010,425</u>
Total Income and Net Beginning Balance	4,624,745
Expenditures	<u>(4,184,348)</u>
NET ENDING BALANCE - JUNE 30, 2011	<u><u>440,397</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2010	951,914
Add: Cash Receipts July 1, 2010 through June 30, 2011	
Accounts Receivable	13,132
Due from Other Funds	(1,606)
Prepaid Expenses	0
Income	<u>4,010,425</u>
TOTAL CASH AVAILABLE	<u>4,021,951</u>
Deduct: Expenditures July 1, 2010 through June 30, 2011	
Accounts Payable	21,432
Due To Other Funds	(125,920)
Deferred Income	44,766
Expenditures	<u>4,184,348</u>
CASH IN COUNTY TREASURY - JUNE 30, 2011	<u><u>849,239</u></u>



CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
FINANCIAL STATEMENT  
JUNE 30, 2011

CHILD CARE FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2010/11 ADOPTED BUDGET	2010/11 2nd INTERIM BUDGET	ACTUAL REVENUE 06/30/11	2010/11 ANNUAL BUDGET
8660	Interest	13,000	13,000	8,840	8,840
8673	Child Care Fees	4,608,015	4,134,623	3,812,408	3,812,408
8699	Reg Fees/Other Income	152,080	197,461	189,177	189,177
TOTALS		<u>4,773,095</u>	<u>4,345,084</u>	<u>4,010,425</u>	<u>4,010,425</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2010/11 ADOPTED BUDGET	2010/11 2nd INTERIM BUDGET	ACTUAL EXPENSE 06/30/11	2010/11 ANNUAL BUDGET
1000	Certificated Salaries	167,923	169,261	164,515	164,515
2000	Classified Salaries	2,135,100	2,145,749	2,113,810	2,113,810
3000	Employee Benefits	946,837	948,061	885,995	885,995
4000	Books and Supplies	275,785	275,785	249,264	249,264
4400	Equipment not Capitalized	165,476	165,476	24,758	24,758
5000	Contracted Services	119,020	199,020	244,934	244,934
5750	Interfund Facility Use	74,316	74,316	78,643	78,643
5900	Communications	18,000	18,000	17,543	17,543
6000	Building Improvements	80,000	45,000	89,677	89,677
7300	Direct & Indirect Costs to General Fund	315,271	315,271	315,209	315,209
TOTALS		<u>4,297,728</u>	<u>4,355,939</u>	<u>4,184,348</u>	<u>4,184,348</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
FINANCIAL STATEMENT  
JUNE 30, 2011

CHILD NUTRITION FUND

NET BEGINNING BALANCE JULY 1, 2010	194,089
Stores	65,118
Contingency	<u>128,971</u>
	194,089
Income	<u>5,052,446</u>
Total Income and Net Beginning Balance	5,246,535
Expenditures	<u>(5,142,015)</u>
NET ENDING BALANCE - JUNE 30, 2011	<u><u>104,520</u></u>

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BREAKDOWN OF NET ENDING BALANCE

Stores	77,275
Contingency	<u>27,245</u>
NET ENDING BALANCE - JUNE 30, 2011	<u><u>104,520</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
CHILD NUTRITION FUND  
STATEMENT OF CASH BALANCE  
JUNE 30, 2011

CASH IN COUNTY TREASURY - JULY 1, 2010		30,825
Cash Collection Awaiting Deposit		1,212
Add: Cash Receipts July 1, 2010 through June 30, 2011		
Petty Cash	0	
Subsidy Awaiting Deposit	0	
Accounts Receivable	(44,582)	
Due from Other Fund	(6,585)	
Stores	(12,157)	
Income	<u>5,052,446</u>	<u>4,989,122</u>
TOTAL CASH AVAILABLE		5,021,159
Deduct: Expenditures July 1, 2010 through June 30, 2011		
Accounts Payable	122,952	
Due to Other Funds	(250,930)	
Expenditures	<u>5,142,015</u>	<u>(5,014,037)</u>
CASH IN COUNTY TREASURY - JUNE 30, 2011		<u><u>7,122</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
FINANCIAL STATEMENT  
JUNE 30, 2011

CHILD NUTRITION FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2010/11 ADOPTED BUDGET	2010/11 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/11	2010/11 ANNUAL BUDGET
8200	Federal Revenue	1,872,500	1,907,500	1,893,254	1,893,254
8225	Federal Snack Revenue	11,770	11,770	16,423	16,423
8500	State Revenue	133,750	165,750	164,021	164,021
8634	Cash Sales	3,263,500	3,263,500	2,952,944	2,952,944
8660	Interest	5,350	2,000	1,315	1,315
8699	Local	21,400	21,400	24,489	24,489
TOTALS		<u>5,308,270</u>	<u>5,371,920</u>	<u>5,052,446</u>	<u>5,052,446</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2010/11 ADOPTED BUDGET	2010/11 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/11	2010/11 ANNUAL BUDGET
2000	Classified Salaries	1,849,307	1,985,729	2,018,595	2,018,595
3000	Employee Benefits	570,468	587,868	596,628	596,628
4300	Supplies	225,000	261,000	231,984	231,984
4400	Equipment not Capitalized	95,000	95,000	47,877	47,877
4700	Food	2,090,000	2,108,750	1,978,382	1,978,382
5000	Contracted Services	173,000	188,000	189,952	189,952
5900	Communications	9,000	10,000	7,623	7,623
6000	Capital Outlay	120,000	120,000	70,974	70,974
TOTALS		<u>5,131,775</u>	<u>5,356,347</u>	<u>5,142,015</u>	<u>5,142,015</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
 FINANCIAL STATEMENT  
 JUNE 30, 2011

DEFERRED MAINTENANCE FUND

NET BEGINNING BALANCE - JULY 1, 2010		0
Income		<u>2,471</u>
Total Income and Beginning Balance		2,471
Expenditures		<u>0</u>
NET ENDING BALANCE - JUNE 30, 2011		<u><u>2,471</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2010		591,313
Add: Cash Receipts July 1, 2010 through June 30, 2011		
Accounts Receivable	9,122	
Income	<u>2,471</u>	<u>11,593</u>
TOTAL CASH AVAILABLE		602,906
Deduct: Expenditures July 1, 2010 through June 30, 2011		
Due to Other Funds	600,440	
Expenditures	<u>0</u>	<u>(600,440)</u>
CASH IN COUNTY TREASURY - JUNE 30, 2011		<u><u>2,466</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
 FINANCIAL STATEMENT  
 JUNE 30, 2011

DEFERRED MAINTENANCE FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2010/11 ADOPTED BUDGET	2010/11 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/2011	2010/11 ANNUAL BUDGET
8660	Interest	0	0	2,471	0
	TOTALS	<u>0</u>	<u>0</u>	<u>2,471</u>	<u>0</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2010/11 ADOPTED BUDGET	2010/11 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/2011	2010/11 ANNUAL BUDGET
5000	Contracts & Repairs	0	0	0	0
	TOTALS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
 FINANCIAL STATEMENT  
 JUNE 30, 2011

DEVELOPER DONATION FUND #2

NET BEGINNING BALANCE - JULY 1, 2010	163,205
Income	<u>1,394,294</u>
TOTAL INCOME and NET BEGINNING BALANCE	1,557,499
Expenditures	<u>(1,391,769)</u>
NET ENDING BALANCE - JUNE 30, 2011	<u><u>165,730</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2010	1,907,238
Add:	
Cash Receipts July 1, 2010 through June 30, 2011	
Accounts Receivable	3,750
Due from Other Funds	0
Income	<u>1,394,294</u>
TOTAL CASH AVAILABLE	<u>1,398,044</u>
Deduct:	
Expenditures July 1, 2010 through June 30, 2011	
Accounts Payable	0
Due to Other Funds	1,500,000
Expenditures	<u>1,391,769</u>
CASH IN COUNTY TREASURY - JUNE 30, 2011	<u><u>413,513</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
 FINANCIAL STATEMENT  
 JUNE 30, 2011

DEVELOPER DONATION FUND #2

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2010/11 ADOPTED BUDGET	2010/11 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/11	2010/11 ANNUAL BUDGET
8660	Interest	20,000	10,000	9,196	9,196
8681	Developer Donation Fees	575,000	325,000	490,098	490,098
8919	Interfund Tsf Surplus Prop	795,000	895,000	895,000	895,000
TOTALS		<u>1,390,000</u>	<u>1,230,000</u>	<u>1,394,294</u>	<u>1,394,294</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2010/11 ADOPTED BUDGET	2010/11 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/11	2010/11 ANNUAL BUDGET
2000	Classified Salaries	14,854	15,140	15,153	15,153
3000	Employee Benefits	4,009	6,364	6,366	6,366
7439	Other Debt Service Pymts	1,370,250	1,370,250	1,370,250	1,370,250
TOTALS		<u>1,389,113</u>	<u>1,391,754</u>	<u>1,391,769</u>	<u>1,391,769</u>



CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
 FINANCIAL STATEMENT  
 JUNE 30, 2011

HEALTH & WELFARE FUND

NET BEGINNING BALANCE - JULY 1, 2010		(125,335)
Reserve for Claims		
Income		<u>21,047,037</u>
Total Income and Net Beginning Balance		20,921,702
Expenditures		<u>(21,911,818)</u>
NET ENDING BALANCE - JUNE 30, 2011		<u><u>(990,116)</u></u>
Reserve for Claims	(1,147,629)	
Reserve for Certificated Benefit Enhancement	157,513	

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2010		1,403,335
Add: Cash Receipts July 1, 2010 through June 30, 2011		
Revolving Cash	0	
Accounts Receivable	14,565	
Due From Other Funds	(139,845)	
Income	<u>21,047,037</u>	<u>20,921,757</u>
TOTAL CASH AVAILABLE		22,325,092
Deduct: Expenditures July 1, 2010 through June 30, 2011		
Accounts Payable	438,498	
Due to Other Funds	(2,299,762)	
Expenditures	<u>21,911,818</u>	<u>(20,050,554)</u>
CASH IN COUNTY TREASURY - JUNE 30, 2011		<u><u>2,274,538</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
FINANCIAL STATEMENT  
JUNE 30, 2011

HEALTH & WELFARE FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2010/11 ADOPTED BUDGET	2010/11 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/11	2010/11 ANNUAL BUDGET
8660	Interest	50,000	50,000	12,629	12,629
8674	Contracted Services from Other Funds	20,080,526	19,931,565	19,860,846	19,860,846
8699	Other Revenue	1,248,860	1,015,500	1,034,876	1,034,876
8919	Other Transfer In - WC	0	138,686	138,686	138,686
TOTALS		<u>21,379,386</u>	<u>21,135,751</u>	<u>21,047,037</u>	<u>21,047,037</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2010/11 ADOPTED BUDGET	2010/11 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/11	2010/11 ANNUAL BUDGET
2000	Classified Salaries	121,890	129,695	129,696	129,696
3000	Employee Benefits	52,621	54,405	54,214	54,214
4000	Supplies	5,500	4,200	425	425
5000	Other Services	128,700	130,000	116,728	116,728
5815	Paid Fees	9,066,886	9,215,258	9,021,641	9,021,641
5880	Paid Claims	12,000,000	12,000,000	12,589,112	12,589,112
5900	Communications	300	300	2	2
SUBTOTAL		21,375,897	21,533,858	21,911,818	21,911,818
Reserve for Claims		<u>(1,289,810)</u>	<u>(680,955)</u>	<u>(990,116)</u>	<u>0</u>
TOTALS		<u>20,086,087</u>	<u>20,852,903</u>	<u>20,921,702</u>	<u>21,911,818</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
 FINANCIAL STATEMENT  
 JUNE 30, 2011

PRIVATE PURPOSE TRUST FUND

NET BEGINNING BALANCE JULY 1, 2010		41
Income		<u>1,094</u>
Total Income and Net Beginning Balance		1,135
Expenditures		<u>(587)</u>
NET ENDING BALANCE - JUNE 30, 2011		<u><u>548</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2010		539
Add: Cash Receipts July 1, 2010 through June 30, 2011		
Income	<u>1,094</u>	<u>1,094</u>
TOTAL CASH AVAILABLE		1,633
Deduct: Expenditures July 1, 2010 through June 30, 2011		
Deferred Revenue	500	
Expenditures	<u>587</u>	<u>(1,087)</u>
CASH IN COUNTY TREASURY - JUNE 30, 2011		<u><u>546</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
 FINANCIAL STATEMENT  
 JUNE 30, 2011

PRIVATE PURPOSE TRUST FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2010/11 ADOPTED BUDGET	2010/11 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/11	2010/11 ANNUAL BUDGET
8660	Interest	20	20	7	7
8699	Other Income	0	0	1,087	1,087
TOTALS		<u>20</u>	<u>20</u>	<u>1,094</u>	<u>1,094</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2010/11 ADOPTED BUDGET	2010/11 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/11	2010/11 ANNUAL BUDGET
7299	Other Transfers Out	0	0	587	587
TOTALS		<u>0</u>	<u>0</u>	<u>587</u>	<u>587</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
 FINANCIAL STATEMENT  
 JUNE 30, 2011

SCHOOL MODERNIZATION FUND

NET BEGINNING BALANCE JULY 1, 2010		3,379
Income		<u>1,351</u>
Total Income and Net Beginning Balance		4,730
Expenditures		<u>0</u>
NET ENDING BALANCE - JUNE 30, 2011		<u><u>4,730</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2010		199,901
Add: Cash Receipts July 1, 2010 through June 30, 2011		
Accounts Receivable	3,368	
Income	<u>1,351</u>	<u>4,719</u>
TOTAL CASH AVAILABLE		204,620
Deduct: Expenditures July 1, 2010 through June 30, 2011		
Accounts Payable	0	
Due to Other Funds	199,901	
Expenditures	<u>0</u>	<u>(199,901)</u>
CASH IN COUNTY TREASURY - JUNE 30, 2011		<u><u>4,719</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
 FINANCIAL STATEMENT  
 JUNE 30, 2011

SCHOOL MODERNIZATION FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2010/11 ADOPTED BUDGET	2010/11 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/11	2010/11 ANNUAL BUDGET
8660	Interest	3,500	1,200	1,351	1,351
8545	Other State Revenue-Meadows	199,901	0	0	0
TOTALS		<u>203,401</u>	<u>1,200</u>	<u>1,351</u>	<u>1,351</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2010/11 ADOPTED BUDGET	2010/11 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/11	2010/11 ANNUAL BUDGET
6000	Capital Outlay	199,901	0	0	0
TOTALS		<u>199,901</u>	<u>0</u>	<u>0</u>	<u>0</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
 FINANCIAL STATEMENT  
 JUNE 30, 2011

SURPLUS PROPERTY FUND

NET BEGINNING BALANCE - JULY 1, 2010	1,643,044
Income	<u>13,133</u>
Total Income and Net Beginning Balance	1,656,177
Expenditures	<u>(951,383)</u>
NET ENDING BALANCE - JUNE 30, 2011	<u><u>704,794</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2010	1,638,999
Add: Cash Receipts July 1, 2010 through June 30, 2011	
Accounts Receivable	4,299
Income	<u>13,133</u>
	<u>17,432</u>
TOTAL CASH AVAILABLE	1,656,431
Deduct: Expenditures July 1, 2010 through June 30, 2011	
Accounts Payable	(10,911)
Expenditures	<u>951,383</u>
	<u>(940,472)</u>
CASH IN COUNTY TREASURY - JUNE 30, 2011	<u><u>715,959</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
 FINANCIAL STATEMENT  
 JUNE 30, 2011

SURPLUS PROPERTY FUND

STATEMENT OF INCOME

SOURCE OF INCOME	DESCRIPTION	2010/11 ADOPTED BUDGET	2010/11 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/11	2010/11 ANNUAL BUDGET
8660	Interest	40,000	15,000	13,133	13,133
	TOTALS	<u>40,000</u>	<u>15,000</u>	<u>13,133</u>	<u>13,133</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2010/11 ADOPTED BUDGET	2010/11 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/11	2010/11 ANNUAL BUDGET
5000	Contracted Services	0	46,135	56,383	56,383
7619	Interfund Tsf DD2	795,000	895,000	895,000	895,000
	TOTALS	<u>795,000</u>	<u>941,135</u>	<u>951,383</u>	<u>951,383</u>



CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
 FINANCIAL STATEMENT  
 JUNE 30, 2011

TOPASS FUND

NET BEGINNING BALANCE - JULY 1, 2010		122,925
Income		<u>658,499</u>
Total Estimated Income and Net Beginning Balance		781,424
Expenditures		<u>(656,264)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2011		<u><u>125,160</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2010		75,623
Add: Cash Receipts July 1, 2010 through June 30, 2011		
Accounts Receivable	(402)	
Due from other Funds	24,824	
Income	<u>658,499</u>	<u>682,921</u>
TOTAL CASH AVAILABLE		758,544
Deduct: Expenditures July 1, 2010 through June 30, 2011		
Accounts Payable	(23,666)	
Due to other Funds	(350,337)	
Expenditures	<u>656,264</u>	<u>(282,261)</u>
CASH IN COUNTY TREASURY - JUNE 30, 2011		<u><u>476,283</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
2010/11 ADOPTED BUDGET  
JUNE 30, 2011

TOPASS FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2010/11 ADOPTED BUDGET	2010/11 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/11	2011/12 PROJECTED BUDGET
8660	Interest - Fund	1,000	4,000	3,784	4,000
8660	Interest - TOPASS	1,000	4,000	2,452	4,000
8912	TOPASS Pass Thru	<u>1,979,597</u>	<u>1,641,210</u>	<u>652,263</u>	<u>1,641,210</u>
TOTALS		<u><u>1,981,597</u></u>	<u><u>1,649,210</u></u>	<u><u>658,499</u></u>	<u><u>1,649,210</u></u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2010/11 ADOPTED BUDGET	2010/11 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/11	2011/12 PROJECTED BUDGET
2000	Classified Salaries	18,566	19,098	19,098	19,098
3000	Employee Benefits	7,831	7,837	7,837	7,837
4000	Materials/Supplies	0	113,844	29,367	22,994
5000	Contracted Services	1,953,200	1,611,401	577,144	1,245,711
6000	Building Improvement	0	11,030	18,818	29,848
7612	Interest on Loan from GF	<u>2,000</u>	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>
TOTALS		<u><u>1,981,597</u></u>	<u><u>1,767,210</u></u>	<u><u>656,264</u></u>	<u><u>1,329,488</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
2010/11 ADOPTED BUDGET  
JUNE 30, 2011

TOPASS FUND

SITE	DESCRIPTION	2010/11 ADOPTED BUDGET	2010/11 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/11	2011/12 PROJECTED BUDGET
	Admin Salaries	18,566	19,098	19,098	19,098
	Admin Benefits	7,831	7,837	7,837	7,837
	Interest on Loan from G/F	2,000	4,000	4,000	4,000
	<b>TOTAL ADMINISTRATION</b>	<b>28,397</b>	<b>30,935</b>	<b>30,935</b>	<b>30,935</b>
<b>TOPASS AREA #5 (NEWBURY PARK)</b>					
NPHS	Annual Contrib to Track & Field Fund 2005/06	40,000	40,000	0	40,000
NPHS	Annual Contrib to Track & Field Fund 2006/07	40,000	40,000	0	40,000
NPHS	Annual Contrib to Track & Field Fund 2007/08	48,000	48,000	0	48,000
NPHS	Annual Contrib to Track & Field Fund 2008/09	48,000	48,000	0	48,000
NPHS	Annual Contrib to Track & Field Fund 2009/10	48,000	48,000	0	48,000
NPHS	Annual Contrib to Track & Field Fund 2010/11	48,000	48,000	0	48,000
NPHS	Modular Building	0	0	0	0
NPHS	Pool Cover	0	0	0	0
NPHS	Pool Equipment	0	0	0	0
	<b>TOTAL AREA #1</b>	<b>272,000</b>	<b>272,000</b>	<b>0</b>	<b>272,000</b>
<b>TOPASS AREA #2 (THOUSAND OAKS)</b>					
CVHS	Environmental Study, Design & Bid	350,000	0	0	0
TOHS	Annual Contrib to Track & Field Fund 2005/06	40,000	40,000	0	40,000
TOHS	Annual Contrib to Track & Field Fund 2006/07	40,000	40,000	0	40,000
TOHS	Annual Contrib to Track & Field Fund 2007/08	48,000	48,000	0	48,000
TOHS	Annual Contrib to Track & Field Fund 2008/09	48,000	48,000	0	48,000
TOHS	Annual Contrib to Track & Field Fund 2009/10	48,000	48,000	0	48,000
TOHS	Annual Contrib to Track & Field Fund 2010/11	48,000	48,000	0	48,000
WHS	Annual Contrib to Track & Field Fund 2005/06	40,000	40,000	0	40,000
WHS	Annual Contrib to Track & Field Fund 2006/07	40,000	40,000	0	40,000
WHS	Annual Contrib to Track & Field Fund 2007/08	48,000	48,000	0	48,000
WHS	Annual Contrib to Track & Field Fund 2008/09	48,000	48,000	0	48,000
WHS	Annual Contrib to Track & Field Fund 2009/10	48,000	48,000	0	48,000
WHS	Annual Contrib to Track & Field Fund 2010/11	48,000	48,000	0	48,000
	<b>TOTAL AREA #2</b>	<b>894,000</b>	<b>544,000</b>	<b>0</b>	<b>544,000</b>
<b>MAINTENANCE PROJECTS</b>					
ACA	Striping	0	0	899	0
ASP	HVAC Office Rehab (parts only)	30,000	21,340	0	0
ASP	Asphalt-Crack/fill/seal coat Kindergarten	2,000	2,840	0	0
BAN	Asphalt-Crack/fill/seal coat Play Area	22,000	11,015	0	0
COL	Asphalt-Crack/fill/seal coat Parking Lot	0	0	92,218	0
CON	R&R Classroom Bdg 1 Roof	35,000	37,200	37,200	37,200
CON	Site Drainage - Handball Wall Area	29,400	38,290	38,290	38,290
CON	Asphalt-Seal coat South Parking Lot	5,000	7,145	7,145	7,145
CON	Asphalt-Slurry coat South Play Area	5,000	7,200	7,200	7,200
CON	Striping	0	600	600	600
CYP	Asphalt-Crack/fill/seal coat Parking Lot	8,000	14,818	0	0
CYP	Striping	0	1,617	0	0
DO	Asphalt-Crack/fill/seal coat Parking Lot	19,500	11,063	0	0
DWS	Asphalt Striping	25,000	3,967	0	0

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
2010/11 ADOPTED BUDGET  
JUNE 30, 2011

TOPASS FUND

SITE	DESCRIPTION	2010/11 ADOPTED BUDGET	2010/11 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/11	2011/12 PROJECTED BUDGET
LAD	R&R Office Roof	50,000	46,475	0	0
LAD	Striping	0	594	0	0
LAD	Retaining Wall	0	3,137	0	0
LANG	Striping	0	2,317	0	0
LANG	Asphalt	0	0	0	0
LRE	Asphalt-Seal coat West Parking Lot	25,000	9,900	0	0
LCR	R&R Stage Lighting/work Lights (parts only)	50,000	50,000	0	0
LCR	Striping	0	2,067	0	0
M&O	Asphalt-Crack/fill/seal coat Parking Lot	52,000	24,325	0	0
MAD	Striping	0	970	970	970
EAR	Reroofing	0	0	375	375
EAR	Striping	0	1,066	1,066	1,066
MAP	Asphalt	0	10,157	0	0
MDW	Striping	0	1,309	0	0
NPH	Track and Field Repair	0	0	4,800	4,800
NPH	Modular Buildings (2)	0	52,495	43,966	53,995
NPH	Asphalt	0	33,600	33,600	33,600
NPH	Repairs for Lightning Strike	0	10,000	17,143	17,143
POK	R&R K Bld Roof and Connect Walkways	87,500	86,340	0	0
POK	Asphalt-Slurry coat Front Parking Lot	18,500	8,325	0	0
RED	Hand Rail System and Steps(Bskball Court)	7,500	5,179	5,179	5,179
RED	Striping	0	2,407	2,407	2,407
SEQ	Discovery Academy	0	1,389	1,389	1,389
SEQ	Striping	0	1,868	1,868	1,868
SYC	Asphalt	0	21,150	0	0
TOH	Asphalt-Crack/fill/seal coat South Parking Lot	38,500	16,665	16,665	16,665
TOH	Pool Cover	0	0	6,098	0
TOH	Roof Repair	0	0	585	0
TRI	Asphalt Skim/seal coat Play Area	65,000	25,000	0	0
UNV	Striping	0	2,528	0	0
UNV	Asphalt	0	7,662	0	0
WAL	Re-Roof East Walkway Roofs	45,000	43,900	43,900	0
WAL	Replace Plexi Windows Bldgs K, 3-6	10,000	10,000	0	0
WAL	Striping	0	1,426	1,426	0
WAV	Relocate Modulares for Century Academy	50,000	185,368	0	0
WFL	Striping	0	815	0	0
WLE	R&R Rain Gutter Downspouts	5,500	10,820	0	0
WLE	Asphalt-Seal coat Kindergarten	1,100	0	0	0
WLE	Safety Hand Rail (Basketball Courts)	3,700	2,703	0	0
WHS	R&R Roof Maintenance Bldg	50,000	60,839	60,839	60,839
WHS	Asphalt-Crack/fill/seal coat West Parking Lot	42,000	12,985	18,064	12,985
WHS	Asphalt-Crack/fill/seal coat Service Road	0	0	66,037	66,037
WHS	Photo Lab Modernization	0	0	114,385	111,785
WHL	Fence-Move Existing K Area	5,000	5,000	0	0
WHL	Striping	0	1,015	1,015	1,015
WWD	Striping	0	1,384	0	0
Total Maintenance Projects		787,200	920,275	625,329	482,553
TOTALS		1,981,597	1,767,210	656,264	1,329,488

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
 FINANCIAL STATEMENT  
 JUNE 30, 2011

WORKER COMPENSATION FUND

NET BEGINNING BALANCE - JULY 1, 2010	4,932,034
Income	<u>1,845,144</u>
Total Income and Net Beginning Balance	6,777,178
Expenditures	<u>(2,649,286)</u>
NET ENDING BALANCE - JUNE 30, 2011	<u><u>4,127,892</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2010	3,426,038
Add: Cash Receipts July 1, 2010 through June 30, 2011	
Accounts Receivable	2,482
Due From Other Funds	(1,299,863)
Income	<u>1,845,144</u>
TOTAL CASH AVAILABLE	<u>547,763</u>
Deduct: Expenditures July 1, 2010 through June 30, 2011	
Accounts Payable	8,987
Due to Other Funds	26,739
Expenditures	<u>2,649,286</u>
CASH IN COUNTY TREASURY - JUNE 30, 2011	<u><u>(2,685,012)</u></u>
	<u><u>1,288,789</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
FINANCIAL STATEMENT  
JUNE 30, 2011

WORKER COMPENSATION FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2010/11 ADOPTED BUDGET	2010/11 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/11	2010/11 ANNUAL BUDGET
8660	Interest	25,000	25,000	21,638	21,638
8674	Contracted Svcs from Gen Fund & Oth Funds	1,564,954	1,610,674	1,814,880	1,814,880
8699	Other Local Income	6,000	6,000	8,626	8,626
TOTALS		<u>1,595,954</u>	<u>1,641,674</u>	<u>1,845,144</u>	<u>1,845,144</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2010/11 ADOPTED BUDGET	2010/11 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/11	2010/11 ANNUAL BUDGET
2000	Classified Salaries	66,414	69,355	69,352	69,352
3000	Employee Benefits	30,777	33,007	35,055	35,055
4000	Supplies	2,000	3,062	152	152
5200	Mileage/Conf/Dues	4,520	4,520	4,020	4,020
5450	Insurance	175,128	175,128	146,279	146,279
5600	Rents/Leases/Repairs	300	300	0	0
5750	Interfund Transfer	1,000	1,000	0	0
5800	Other Services	30,000	30,000	11,014	11,014
5815	Fees	215,000	215,000	198,435	198,435
5880	Paid Claims	1,500,000	1,500,000	1,384,979	1,384,979
5920	Communications	200	200	0	0
7619	Interfund Transfer	800,000	800,000	800,000	800,000
SUBTOTAL		<u>2,825,339</u>	<u>2,831,572</u>	<u>2,649,286</u>	<u>2,649,286</u>
Reserve for Claims		<u>3,224,374</u>	<u>3,742,136</u>	<u>4,127,892</u>	<u>0</u>
TOTALS		<u>6,049,713</u>	<u>6,573,708</u>	<u>6,777,178</u>	<u>2,649,286</u>