

CONEJO VALLEY UNIFIED SCHOOL DISTRICT



2008-09 UNAUDITED ACTUALS FINANCIAL STATEMENTS

PRESENTED TO THE BOARD OF EDUCATION
AT THE BOARD MEETING OF SEPTEMBER 15, 2009

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
FINANCIAL STATEMENT
JUNE 30, 2009

NET BEGINNING BALANCE JULY 1, 2008		15,838,598
Beginning Balance Correction		1,654
NET BEGINNING BALANCE JULY 1, 2008		15,840,252

Stores		283,912
Revolving Cash		33,000
Reserve for Program Carryovers		5,678,988
School Carryover		704,650
Secondary Unused PSU		211,568
Audit Reserve		200,000
3% Reserve for Contingency		5,138,263
Reserve for 08-09 Budget Development		3,589,871

Incomes		173,553,474
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Total Income and Beginning Balance		189,393,726
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Expenditures		167,061,754
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NET ENDING BALANCE - JUNE 30, 2009		22,331,972
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BREAKDOWN OF NET ENDING BALANCE

Stores		265,388
Revolving Cash		33,000
Reserve for Program Carryovers		2,686,578
School Carryover		586,980
State Fiscal Stabilization Funds Reserve		5,727,319
Revenue Limit Reserve (09-10 One-Time Reduction)		5,360,789
3% Reserve for Contingency		5,011,853
Reserve for 09-10 Budget Development		2,660,065

NET ENDING BALANCE - JUNE 30, 2009		22,331,972
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CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
STATEMENT OF CASH BALANCE

JUNE 30, 2009

CASH IN COUNTY TREASURY - JULY 1, 2008		2,182,308
Add: Cash Receipts July 1, 2008 to June 30, 2009		
Accounts Receivable	(4,026,697)	
Revolving Funds	(10,000)	
Due from Other Funds	234,030	
Income	173,553,474	
Stores	18,524	
Prepaid Expenditures	<u>(47,003)</u>	<u>169,722,328</u>
 TOTAL CASH AVAILABLE		 171,904,636
 Deduct: Expenditures July 1, 2008 through June 30, 2009		
Accounts Payable	(542,833)	
Expenditures	167,061,754	
Due to Other Funds	136,112	
Deferred Revenue	(1,455,760)	
Good Faith Tran Loan	<u>0</u>	<u>165,199,273</u>
 CASH IN COUNTY TREASURY - JUNE 30, 2009		 <u><u>6,705,363</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF INCOME
JUNE 30, 2009

MAJOR	DESCRIPTION	2008/09 ADOPTED BUDGET	2008/09 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/09	2008/09 PROJECTED BUDGET
REVENUE LIMIT SOURCES					
8011	State Aid Revenue Limit	50,110,856	40,667,428	44,629,081	44,629,081
8021	Tax Relief Subventions	754,438	786,591	794,192	794,192
8029	Other Subventions	0	0	117,250	117,250
8041	Secured Roll Taxes	73,860,374	76,832,027	70,680,208	70,680,208
8042	Unsecured Roll Taxes	2,376,411	2,758,850	2,480,979	2,480,979
8043	Prior Years' Taxes	344,645	310,181	363,512	363,512
8044	Supplemental Taxes	1,681,460	2,370,121	1,777,421	1,777,421
8045	Education Revenue Aug Fund	(5,155,251)	(2,977,507)	(91,376)	(91,376)
8081	Royalties and Bonuses	1,001	336	273	273
	TOTAL REVENUE	123,973,934	120,748,027	120,751,540	120,751,540
8092	PERS Reduction Adjustment	559,325	580,908	664,420	664,420
	TOTAL REVENUE LIMIT SOURCES:	124,533,259	121,328,935	121,415,960	121,415,960
FEDERAL					
8181	Special Ed PL94-142	3,561,845	3,456,278	3,453,838	3,453,838
8181	Special Ed PL94-142 - ARRA IDEA	0	0	0	803,852
8182	Special Ed Preschool	326,113	356,199	358,585	358,585
8182	Special Ed Low Incident	0	3,757	4,538	4,921
8290	Advanced Placement Exam Grant	0	7,445	0	8,376
8290	Drug Free Schools	83,312	83,312	46,440	46,453
8290	IASA Title V	0	13,500	20,168	22,757
8290	Immigration Education Program	53,105	35,549	34,197	40,506
8290	State Fiscal Stabilization	0	0	5,727,319	5,727,319
8290	Title I	969,194	1,141,145	1,245,349	1,479,752
8290	Title I - ARRA	0	0	8,839	866,374
8290	Title IIA	510,400	510,400	352,414	556,885
8290	Title IID	9,252	18,565	3,914	18,565
8290	Title III Part A (LEP)	186,010	234,958	205,411	234,958
8290	Transition Partnership Project	268,331	268,331	268,330	268,331
8290	Vocational Education	86,334	81,953	84,652	84,652
	TOTAL FEDERAL REVENUE	6,053,896	6,211,392	11,813,994	13,976,124
STATE					
8311	Economic Impact Aid	1,188,887	1,026,522	1,214,559	1,214,559
8311	GATE	240,498	242,135	213,656	213,656
8311	Revenue Limit Supplemental Hours	617,659	789,167	769,703	769,703
8311	Revenue Limit Suppl Hours-Prior Year	0	0	69,337	69,337
8311	Special Ed Infant	184,983	184,983	184,983	184,983
8311	Special Ed Transportation	695,015	743,332	743,332	743,332
8311	Transportation	343,188	366,973	330,636	367,015
8311	Special Ed Mental Health Prevention	117,297	99,345	109,806	109,806
8434	Class Size Reduction	5,713,708	6,178,599	6,178,602	6,178,602
8435	SB666 Class Size	196,918	171,369	145,664	145,664
8435	SB12 Class Size 9th Grade	563,628	525,085	559,338	559,338
8435	SB12 Class Size 9th Grade-Prior Year	0	0	25,773	25,773
8560	Lottery	3,328,128	2,811,825	2,811,825	2,811,825
8560	Lottery Prior Year	0	0	27,563	27,563
8590	Advanced Placement	0	5,716	0	10,189
8590	Special Ed Student Workability	113,160	112,660	117,803	117,804
8590	Arts and Music Grant	350,679	294,709	296,200	296,200
8590	High School Exit Exam	109,509	91,779	91,801	91,801

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF INCOME
JUNE 30, 2009

MAJOR	DESCRIPTION	2008/09 ADOPTED BUDGET	2008/09 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/09	2008/09 PROJECTED BUDGET
8590	BTSA PAR Mentor	252,484	328,221	290,781	290,781
8590	California English Language	0	11,635	11,551	11,635
8590	California Partnership	154,000	141,620	102,075	119,672
8590	Oral Health Assessment	0	0	11,732	11,732
8590	CalPads	0	189,552	0	189,552
8590	Community Based English Tutor	65,405	61,122	61,143	61,143
8590	Continuation High School Block Grant	120,129	108,130	110,209	110,209
8590	Education Technology Program	0	501	501	501
8590	English Language Acquisition	78,009	70,585	73,237	73,237
8590	Gov Performance/API Award	0	4,315	0	4,315
8590	High School Exit Exam	0	9,476	1,943	9,980
8590	Instructional Materials Realignment Fund	1,991,727	1,755,923	1,756,367	1,756,367
8590	International Baccalaureate	0	32,169	32,786	32,804
8590	Medi Cal Billing	0	47,495	171,845	171,845
8590	Medi Cal Administrative	0	73,262	86,080	86,080
8590	Opportunity Program	154,423	138,997	172,726	172,726
8590	Pupil Testing Incentive	0	128,206	22,723	171,551
8590	At Risk Counseling	743,827	658,571	653,748	653,748
8590	School Safety Funds	352,315	318,780	311,305	311,305
8590	School Garden Program	0	11,509	9,830	11,509
8590	Global Entrepreneurship Program	0	124,043	83,390	124,043
8590	Staff Development Days	1,024,764	922,398	923,042	923,042
8590	School Improvement Program	1,413,060	1,271,872	1,272,722	1,272,722
8590	State Grant Test Lead Water	0	3,726	0	3,726
8590	Student Identification	0	10,849	0	16,263
8590	Supplement English Language Learner	0	0	(2,578)	(2,578)
8590	Targeted Instructional Improvement Grant	0	182,517	182,149	182,517
8590	Tenth Grade Counseling-Block Grant	420,800	378,765	345,160	345,160
8590	Tobacco Use Prevention	28,506	185,018	167,248	185,018
	TOTAL STATE REVENUE	20,562,706	20,813,456	20,742,296	21,237,755
LOCAL					
8631	Sale of Equipment & Supplies	2,600	3,038	3,365	3,365
8650	Rentals & Leases - Civic Center	638,474	675,538	743,854	754,140
8660	Interest	1,350,000	1,350,000	1,238,210	1,350,000
8677	Interagency Revenues Miscellaneous	219,389	230,580	376,774	230,580
8689	Transportation Fees	180,000	180,000	168,403	180,000
8689	Other Fees (Ath, Co-Curr & Band)	310,000	342,047	450,306	342,878
8691	Non-Rev Limit 50% Reduction	1,002	336	272	336
8699	Other Local Income	100,000	207,768	302,284	195,302
8699	Advanced Placement Testing	181,500	307,744	302,779	302,779
8699	ASB Bookkeeper	27,659	27,659	27,766	27,659
8699	Amgen Grants	0	7,432	3,204	7,432
8699	Auto Mall Donations	0	38,177	13,836	38,177
8699	Community Enhancement	0	10,851	6,138	12,851
8699	Conejo School's Foundation	0	61,739	26,843	61,739
8699	Donations/Field Trips	0	1,445,264	3,031,277	2,646,237

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF INCOME
JUNE 30, 2009

MAJOR	DESCRIPTION	2008/09 ADOPTED BUDGET	2008/09 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/09	2008/09 PROJECTED BUDGET
8699	E-Rate Income	200,000	200,000	306,996	306,996
8699	Foreign Student Tuition	0	61,578	61,578	61,578
8699	Kenrose Kitchen Donation	0	37,347	19,677	37,347
8699	March of Dimes	0	801	0	0
8699	Microsoft Entities	0	81,535	81,535	81,535
8699	Microsoft Settlement	0	0	262,187	262,187
8699	Neighborhood City Pay	0	0	93,613	113,000
8699	Neighborhood City State	0	0	0	276
8699	Neighborhood for Learning-Fees	228,000	140,000	105,072	189,744
8699	Neighborhood for Learning	653,755	619,735	615,267	615,267
8699	Outdoor Education	381,720	364,623	306,697	364,623
8699	Playground Equipment	0	1,149	1,094	1,149
8699	PreSat Testing	29,179	29,179	23,980	23,980
8699	Safety Funds from JPA	175,000	173,050	106,444	173,050
8699	Sage Grant	0	7,367	21,628	47,367
8699	Saturday Enrichment	0	51,735	41,470	64,955
8699	Stadium Renovation - NPHS	0	39,457	5,935	39,457
8699	Staff Supplemental - Madrona	0	34,311	13,554	35,784
8699	Success Maker	0	4,409	2,099	4,409
8699	TOPASS Redevelopment Funds	934,064	934,283	40,959	934,283
8699	Track Renovation - Cypress	0	10,000	5,000	10,000
8699	Troop Realty Grants	0	14,778	3,504	14,778
8699	Way to Grow	41,250	23,996	19,658	23,996
8699	West Ed Grant	0	10,429	10,629	10,629
	TOTAL LOCAL FUNDS	<u>5,653,592</u>	<u>7,727,935</u>	<u>8,843,887</u>	<u>9,569,865</u>
INCOMING TRANSFERS					
8710	Out-of-District Tuition	10,000	10,000	93,969	93,969
8792	SELPA Transfer Spec Ed Master Plan	8,462,481	8,462,481	8,830,268	8,830,268
8792	Spec Ed 10 Year Mandate	89,604	89,604	89,604	89,604
8792	Program Specialists	206,719	206,719	201,023	201,023
8912	Interfund Gen/Special Reserve/TOPASS	4,000	4,000	4,000	4,000
8919	Interfund Transfer Workers Compensation	750,000	750,000	750,000	750,000
8919	Flexibility-Deferred Maintenance	0	825,000	768,473	825,000
	TOTAL INCOMING TRANSFERS	<u>9,522,804</u>	<u>10,347,804</u>	<u>10,737,337</u>	<u>10,793,864</u>
8000	TOTAL INCOME	<u>166,326,257</u>	<u>166,429,522</u>	<u>173,553,474</u>	<u>176,993,568</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF EXPENSE
JUNE 30, 2009

MAJOR	DESCRIPTION	2008/09 ADOPTED BUDGET	2008/09 2ND INTERIM BUDGET	ACTUAL EXPENSES 06/30/09	2008/09 PROJECTED BUDGET
1100	Teacher Salaries	73,090,426	73,616,908	73,431,168	79,521,863
1100	Certificated Salary Savings	(400,000)	(64,210)	0	(64,210)
1100	Column	450,000	0	0	0
1200	Counselors, Psychs, Librarians & Nurses	4,923,691	5,073,802	4,920,814	5,076,637
1300	Supt, Ass Supts, Dirctrs, Princps, Coords	6,892,748	7,087,282	7,060,499	7,128,857
1900	Other Certificated Salaries	577,060	614,450	583,550	589,566
	TOTAL CERTIFICATED SALARIES	85,533,925	86,328,232	85,996,031	92,252,713
2100	IA's Occ Ther/Coachs/Class Advts/Tutors	4,410,295	4,642,467	5,238,586	4,652,525
2200	M&O Int/Transp/Health Clerks	7,923,026	7,861,440	7,994,876	7,874,049
2200	Maintenance Salary Savings	(30,000)	(103,081)	0	(103,081)
2300	Class Directors & Supv Salaries	1,343,675	1,389,595	1,411,396	1,386,980
2400	Secretarial & Clerical Salaries	7,357,939	7,545,557	7,411,775	7,627,902
2400	Secretarial & Clerical Salaries Savings	(30,000)	(8,577)	0	(8,577)
2900	Other Class Salaries	1,901,725	1,677,850	3,286,866	1,923,551
	TOTAL CLASSIFIED SALARIES	22,876,660	23,005,251	25,343,499	23,353,349
3100	STRS	6,993,202	6,960,826	6,989,740	6,948,926
3200	PERS	1,740,788	1,744,297	1,793,138	1,745,855
3300	OASDI/Medicare	2,740,289	2,716,757	2,868,008	2,720,062
3400	Health & Welfare	18,858,679	18,972,024	18,688,407	18,830,386
3400	Health & Welfare Increase	500,000	0	0	0
3500	SUI	323,271	322,460	331,279	323,615
3600	Workers' Compensation	1,509,091	1,613,086	1,660,244	1,619,893
3700	Retiree Benefits	462,991	437,765	331,080	436,356
3800	PERS Reduction	434,367	427,581	547,420	425,496
3900	Other Benefits	98,836	100,160	75,546	100,160
	TOTAL BENEFITS	33,661,514	33,294,956	33,284,862	33,150,749
4100	Textbooks	1,945,528	782,357	1,653,407	334,811
4200	Other Books	5,500	30,715	149,225	56,353
4300	Materials and Supplies	6,682,379	11,347,259	3,927,309	14,710,481
4400	Non-Capitalized Furn/Equip	686,656	713,903	1,661,169	948,346
	TOTAL BOOKS AND SUPPLIES	9,320,063	12,874,234	7,391,110	16,049,991
5120	Professional Services-Transportation	0	2,108,040	2,200,529	2,107,414
5200	Travel & Conferences	373,665	397,477	557,334	428,538
5300	Dues & Membership	46,680	39,685	26,555	39,410
5400	Insurance	1,471,100	1,484,275	1,475,193	1,484,275
5500	Operation & Housekeeping Services	4,844,100	4,488,511	3,797,604	4,488,511
5600	Rentals, Leases & Repairs	1,473,935	1,548,237	1,591,130	1,659,578
5700	Interprogram Chrgs (Postage, CopyCtr)	(172,550)	(201,600)	(164,024)	(139,236)
5800	Prof/Consult Serv & Oper Expenses	5,706,150	4,439,855	3,917,914	4,263,688
5900	Communications	471,550	634,118	751,836	632,961
	TOTAL CONTRACTED SERVICES AND OTHER OPERATING EXPENSES	14,214,630	14,938,598	14,154,071	14,965,139

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF EXPENSE
JUNE 30, 2009

MAJOR	DESCRIPTION	2008/09 ADOPTED BUDGET	2008/09 2ND INTERIM BUDGET	ACTUAL EXPENSES 06/30/09	2008/09 PROJECTED BUDGET
6100	Site Improvement	0	0	6,000	0
6400	Equipment	65,000	105,769	25,769	114,769
6500	Equipment Replacement	41,000	10,000	492	10,000
	TOTAL CAPITAL OUTLAY	<u>106,000</u>	<u>115,769</u>	<u>32,261</u>	<u>124,769</u>
7100	Excess Costs-Special Education	1,389,000	1,371,048	1,645,565	1,596,568
7300	Direct & Indirect Support-Adult Ed	(500,913)	(540,127)	(640,927)	(640,927)
	Direct & Indirect Support-Child Care	(305,282)	(305,282)	(204,482)	(204,482)
	Categorical Indirects	0	0	0	(35,457)
7600	Interfund Transfers				
	Topass	934,064	934,283	59,764	934,283
	TOTAL OTHER OUTGO	<u>1,516,869</u>	<u>1,459,922</u>	<u>859,920</u>	<u>1,649,985</u>
	TOTAL 1000-7000	<u>167,229,661</u>	<u>172,016,962</u>	<u>167,061,754</u>	<u>181,546,695</u>

Lottery expenditures included in line items above

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
UNRESTRICTED FUNDS
FINANCIAL STATEMENT
JUNE 30, 2009

NET BEGINNING BALANCE JULY 1, 2008		11,442,395
Stores	283,912	
Revolving Cash	33,000	
Reserve for Program Carryovers	1,279,478	
School Carryover	704,650	
Secondary Unused PSU	211,568	
Audit Reserve	200,000	
3% Reserve for Contingency	5,138,263	
Reserve for 08-09 Budget Development	<u>3,589,871</u>	
Incomes		<u>129,449,519</u>
Total Income and Beginning Balance		140,891,914
Expenditures		<u>125,618,471</u>
NET ENDING BALANCE - JUNE 30, 2009		<u><u>15,273,443</u></u>

BREAKDOWN OF NET ENDING BALANCE

Stores		265,388
Revolving Cash		33,000
Reserve for Program Carryovers		1,355,366
School Carryover		586,980
Revenue Limit Reserve (09-10 One-Time Reduction)		5,360,789
3% Reserve for Contingency		5,011,853
Reserve for 09-10 Budget Development		<u>2,660,067</u>
NET ENDING BALANCE - JUNE 30, 2009		<u><u>15,273,443</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF INCOME
UNRESTRICTED FUNDS
JUNE 30, 2009

MAJOR	DESCRIPTION	2008/09 ADOPTED BUDGET	2008/09 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/09	2008/09 PROJECTED BUDGET
REVENUE LIMIT SOURCES					
8011	State Aid Revenue Limit	50,110,856	40,667,428	44,629,081	44,629,081
8021	Tax Relief Subventions	754,438	786,591	794,192	794,192
8029	Other Subventions	0	0	117,250	117,250
8041	Secured Roll Taxes	73,860,374	76,832,027	70,680,208	70,680,208
8042	Unsecured Roll Taxes	2,376,411	2,758,850	2,480,979	2,480,979
8043	Prior Years' Taxes	344,645	310,181	363,512	363,512
8044	Supplemental Taxes	1,681,460	2,370,121	1,777,421	1,777,421
8045	Education Revenue Aug Fund	(5,155,251)	(2,977,507)	(91,376)	(91,376)
8081	Royalties and Bonuses	1,001	336	273	273
8091	Special Education Transfer	(2,893,177)	(2,910,426)	(2,929,417)	(2,929,417)
	TOTAL REVENUE	121,080,757	117,837,601	117,822,123	117,822,123
8019	State Aid Revenue Limit Prior Year	0	0	0	0
8092	PERS Reduction Adjustment	559,325	580,908	664,420	664,420
	TOTAL REVENUE LIMIT SOURCES:	121,640,082	118,418,509	118,486,543	118,486,543
FEDERAL					
8290	Advanced Placement Exam Grant	0	7,445	0	8,376
	TOTAL FEDERAL REVENUE	0	7,445	0	8,376
STATE					
8311	Revenue Limit Supplemental Hours	617,659	789,167	769,703	769,703
8311	Revenue Limit Suppl Hours-Prior Year	0	0	69,337	69,337
8434	Class Size Reduction	5,713,708	6,178,599	6,178,602	6,178,602
8435	SB666 Class Size	196,918	171,369	145,664	145,664
8435	SB12 Class Size 9th Grade	563,628	525,085	559,338	559,338
8435	SB12 Class Size 9th Grade-Prior Year	0	0	25,773	25,773
8560	Lottery	2,806,296	2,544,585	2,544,585	2,544,585
8560	Lottery-Prior Year	0	0	15,675	15,675
8590	Advanced Placement	0	5,716	0	10,189
8590	California English Language	0	11,635	11,551	11,635
8590	Oral Health Assessment	0	0	11,732	11,732
8590	Gov Performance/API Award	1	4,315	0	4,315
8590	High School Exit Exam	0	9,476	1,943	9,980
8590	Medi Cal Billing	0	47,495	171,845	171,845
8590	Medi Cal Administrative	0	73,262	86,080	86,080
8590	Pupil Testing Incentive	0	128,206	22,723	171,551
	TOTAL STATE REVENUE	9,898,209	10,488,910	10,614,551	10,786,004
LOCAL					
8631	Sale of Equipment & Supplies	2,600	3,038	3,365	3,365
8650	Rentals & Leases - Civic Center	638,474	675,538	743,854	754,140
8660	Interest	1,350,000	1,350,000	1,238,210	1,350,000
8677	Interagency Revenues Miscellaneous	219,390	230,580	376,774	230,580
8689	Transportation Fees	180,000	180,000	168,403	180,000
8689	Other Fees (Ath, Co-Curr & Band)	310,000	342,047	450,306	342,878
8691	Non-Rev Limit 50% Reduction	1,002	336	272	336
8699	Other Local Income	100,000	75,000	131,806	(32,469)
8699	Advanced Placement Testing	181,500	307,744	302,779	302,779
8699	ASB Bookkeeper	27,659	27,659	27,766	27,659

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF INCOME
UNRESTRICTED FUNDS
JUNE 30, 2009

MAJOR	DESCRIPTION	2008/09 ADOPTED BUDGET	2008/09 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/09	2008/09 PROJECTED BUDGET
8699	Connet-Ed Donation	0	0	12,000	12,000
8699	Donations/Field Trips	0	1,445,264	3,031,277	2,646,237
8699	E-Rate Income	200,000	200,000	306,996	306,996
8699	Outdoor Education	381,720	364,623	306,697	364,623
8699	PreSat Testing	29,179	29,179	23,980	23,980
8699	Safety Funds from JPA	175,000	173,050	106,444	173,050
8699	Stadium Renovation	0	39,457	5,935	39,457
8699	TOPASS Redevelopment Funds	934,064	934,283	40,959	934,283
	TOTAL LOCAL FUNDS	4,730,588	6,377,798	7,277,823	7,659,894
INCOMING TRANSFERS					
8710	Out-of-District Tuition	10,000	10,000	93,969	93,969
8912	Interfund Gen/Special Reserve/TOPASS	4,000	4,000	4,000	4,000
8919	Flexibility-Deferred Maintenance	0	825,000	768,473	825,000
8919	Interfund Transfer Workers Compensation	750,000	750,000	750,000	750,000
8980	Contributions to Restricted Programs				
	Interest Income on Restricted Programs	0	0	(904)	(904)
	Special Education	(6,042,511)	(6,573,562)	(6,108,040)	(6,108,040)
	Special Education Preschool Program	(836,617)	(597,083)	(544,697)	(597,083)
	At-Risk Counseling Program	0	(152,630)	(201,540)	(201,540)
	Opportunity Program	0	(63,383)	(67,329)	(67,329)
	Routine Restricted Maintenance	(5,408,576)	(4,744,987)	(4,459,476)	(4,459,476)
	Pupil Transportation - Regular	(405,852)	(370,751)	(739,579)	(739,579)
	Pupil Transportation - Special Education	(504,985)	(456,668)	(24,001)	(24,001)
	Tenth Grade Counseling	0	0	(17,798)	(17,798)
	Miscellaneous	0	(22)	0	(22)
8990/8998	Flexibility-Categoricals	0	3,469,117	3,617,524	3,615,861
	TOTAL INCOMING TRANSFERS	(12,434,541)	(7,900,969)	(6,929,398)	(6,926,942)
8000	TOTAL INCOME	123,834,337	127,391,693	129,449,519	130,013,875

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF EXPENSE
UNRESTRICTED FUNDS
JUNE 30, 2009

MAJOR	DESCRIPTION	2008/09 ADOPTED BUDGET	2008/09 2ND INTERIM BUDGET	ACTUAL EXPENSES 06/30/09	2008/09 PROJECTED BUDGET
1100	Teacher Salaries	61,796,412	62,122,254	61,378,281	62,272,935
1100	Certificated Salary Savings	(400,000)	(64,210)	0	(64,210)
1100	Column	450,000	0	0	0
1200	Counselors, Psychs, Librarians & Nurses	2,991,976	3,107,792	3,008,824	3,107,792
1300	Supt, Ass Supts, Dirctrs, Princps, Coords	6,573,696	6,682,415	6,633,884	6,699,773
1900	Other Certificated Salaries	79,709	116,477	41,134	91,593
	TOTAL CERTIFICATED SALARIES	<u>71,491,793</u>	<u>71,964,728</u>	<u>71,062,123</u>	<u>72,107,883</u>
2100	IA's Occ Ther/Coachs/Class Advrs/Tutors	53,184	165,128	672,437	248,404
2200	M&O lmt/Transp/Health Clerks	5,324,195	5,299,262	5,504,254	5,311,871
2200	Maintenance Salary Savings	(30,000)	(103,081)	0	(103,081)
2300	Class Directors & Supv Salaries	831,291	889,324	888,639	889,324
2400	Secretarial & Clerical Salaries	6,570,587	6,744,894	6,723,963	6,791,145
2400	Secretarial & Clerical Salaries Savings	(30,000)	(8,577)	0	(8,577)
2900	Other Class Salaries	1,329,619	1,413,950	1,855,162	1,640,591
	TOTAL CLASSIFIED SALARIES	<u>14,048,876</u>	<u>14,400,900</u>	<u>15,644,455</u>	<u>14,769,677</u>
3100	STRS	5,926,830	5,917,885	5,904,637	5,916,444
3200	PERS	1,126,861	1,129,975	1,142,658	1,137,633
3300	OASDI/Medicare	1,941,654	1,938,504	2,029,426	1,957,142
3400	Health & Welfare	13,966,261	14,856,326	14,724,192	14,860,177
3400	Health & Welfare Increase	500,000	0	0	0
3500	SUI	257,588	257,508	262,722	259,290
3600	Workers' Compensation	1,197,749	1,291,160	1,313,867	1,298,149
3700	Retiree Benefits	411,022	383,141	278,963	383,141
3800	PERS Reduction	187,055	189,680	299,798	190,766
3900	Other Benefits	87,169	87,500	62,890	87,500
	TOTAL BENEFITS	<u>25,602,189</u>	<u>26,051,679</u>	<u>26,019,153</u>	<u>26,090,242</u>
4100	Textbooks	2,000	2,000	150	2,000
4200	Other Books	5,200	8,736	28,856	6,171
4300	Materials and Supplies	2,214,835	4,442,837	2,875,792	5,295,533
4400	Non-Capitalized Furn/Equip	660,056	652,254	1,024,856	622,785
	TOTAL BOOKS AND SUPPLIES	<u>2,882,091</u>	<u>5,105,827</u>	<u>3,929,654</u>	<u>5,926,489</u>
5120	Professional Services-Transportation	0	353,600	524,385	352,974
5200	Travel & Conferences	272,739	273,238	254,199	273,178
5300	Dues & Membership	45,200	38,455	24,274	38,180
5400	Insurance	1,471,100	1,484,275	1,475,193	1,484,275
5500	Operation & Housekeeping Services	4,842,100	4,486,511	3,794,281	4,486,511
5600	Rentals, Leases & Repairs	1,341,931	1,363,976	1,226,127	1,406,242
5700	Interprogram Chrgs (Postage, CopyCtr)	(178,740)	(213,657)	(243,211)	(118,241)
5800	Prof/Consult Serv & Oper Expenses	2,364,473	2,772,237	2,275,001	2,703,661
5900	Communications	462,550	624,939	741,552	624,746
	TOTAL CONTRACTED SERVICES AND OTHER OPERATING EXPENSES	<u>10,621,353</u>	<u>11,183,574</u>	<u>10,071,801</u>	<u>11,251,526</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF EXPENSE
UNRESTRICTED FUNDS
JUNE 30, 2009

MAJOR	DESCRIPTION	2008/09 ADOPTED BUDGET	2008/09 2ND INTERIM BUDGET	ACTUAL EXPENSES 06/30/09	2008/09 PROJECTED BUDGET
6100	Site Improvement	0	0	6,000	0
6400	Equipment	65,000	105,769	25,769	114,769
6500	Equipment Replacement	20,000	10,000	492	10,000
	TOTAL CAPITAL OUTLAY	<u>85,000</u>	<u>115,769</u>	<u>32,261</u>	<u>124,769</u>
7100	Excess Costs-Special Education	10,000	10,000	6,638	10,000
7300	Direct & Indirect Support-Adult Ed	(500,913)	(540,127)	(640,927)	(640,927)
	Direct & Indirect Support-Child Care	(305,282)	(305,282)	(204,482)	(204,482)
	Direct & Indirect Support-Restricted Prgms	(131,430)	(340,051)	(361,969)	(425,889)
7600	Interfund Transfers				
	Topass	934,064	934,283	59,764	934,283
	TOTAL OTHER OUTGO	<u>6,439</u>	<u>(241,177)</u>	<u>(1,140,976)</u>	<u>(327,015)</u>
	TOTAL 1000-7000	<u>124,737,741</u>	<u>128,581,299</u>	<u>125,618,471</u>	<u>129,943,570</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
RESTRICTED FUNDS
FINANCIAL STATEMENT
JUNE 30, 2009

NET BEGINNING BALANCE JULY 1, 2008	4,397,856
Incomes	<u>44,103,955</u>
Total Income and Beginning Balance	48,501,811
Expenditures	<u>41,443,283</u>
NET ENDING BALANCE - JUNE 30, 2009	<u><u>7,058,529</u></u>

BREAKDOWN OF NET ENDING BALANCE

Reserve for Program Carryover	1,331,210
State Fiscal Stabilization Funds Reserve	<u>5,727,319</u>
NET ENDING BALANCE - JUNE 30, 2009	<u><u>7,058,529</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF INCOME
RESTRICTED FUNDS
JUNE 30, 2009

MAJOR	DESCRIPTION	2008/09 ADOPTED BUDGET	2008/09 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/09	2008/09 PROJECTED BUDGET
REVENUE LIMIT SOURCES					
8091	Transfer from General Fund	2,893,177	2,910,426	2,929,417	2,929,417
	TOTAL REVENUE LIMIT SOURCES:	2,893,177	2,910,426	2,929,417	2,929,417
FEDERAL					
8181	Special Ed PL94-142	3,561,845	3,456,278	3,453,838	3,453,838
8181	Special Ed PL94-142 - ARRA IDEA	0	0	0	803,852
8182	Special Ed Infant Dis Grant	326,113	356,199	358,585	358,585
8182	Special Ed Low Incident	0	3,757	4,538	4,921
8290	Drug Free Schools	83,312	83,312	46,440	46,453
8290	IASA Title V	0	13,500	20,168	22,757
8290	Immigration Education Program	53,105	35,549	34,197	40,506
8290	State Fiscal Stabilization	0	0	5,727,319	5,727,319
8290	Title I	969,194	1,141,145	1,245,349	1,479,752
8290	Title I - ARRA	0	0	8,839	866,374
8290	Title IIA	510,400	510,400	352,414	556,885
8290	Title IID	9,252	18,565	3,914	18,565
8290	Title III Part A (LEP)	186,010	234,958	205,411	234,958
8290	Transition Partnership Project	268,331	268,331	268,330	268,331
8290	Vocational Education	86,334	81,953	84,652	84,652
	TOTAL FEDERAL REVENUE	6,053,896	6,203,947	11,813,994	13,967,748
STATE					
8311	Economic Impact Aid	1,188,887	1,026,522	1,214,559	1,214,559
8311	GATE	240,498	242,135	213,656	213,656
8311	Special Ed Infant	184,983	184,983	184,983	184,983
8311	Special Ed Transportation	695,015	743,332	743,332	743,332
8311	Transportation	343,188	366,973	330,636	367,015
8311	Special Ed Mental Health Prevention	117,297	99,345	109,806	109,806
8560	Lottery	521,832	267,240	267,240	267,240
8560	Lottery Prior Year	0	0	11,888	11,888
8590	Special Ed Student Workability	113,160	112,660	117,803	117,804
8590	Arts and Music Grant	350,679	294,709	296,200	296,200
8590	High School Exit Exam	109,509	91,779	91,801	91,801
8590	BTSA PAR Mentor	252,484	328,221	290,781	290,781
8590	California Partnership	154,000	141,620	102,075	119,672
8590	Cal Pads	0	189,552	0	189,552
8590	Community Based English Tutor	65,405	61,122	61,143	61,143
8590	Continuation High School Block Grant	120,129	108,130	110,209	110,209
8590	Education Technology Program	0	501	501	501
8590	English Language Acquisition	78,009	70,585	73,237	73,237
8590	Instructional Materials Realignment Fund	1,991,727	1,755,923	1,756,367	1,756,367
8590	International Baccalaureate	0	32,169	32,786	32,804
8590	Opportunity Program	154,423	138,997	172,726	172,726
8590	Risk Counseling	743,827	658,571	653,748	653,748
8590	School Safety Funds	352,315	318,780	311,305	311,305

GENERAL FUND
SUMMARY OF INCOME
RESTRICTED FUNDS
JUNE 30, 2009

MAJOR	DESCRIPTION	2008/09 ADOPTED BUDGET	2008/09 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/09	2008/09 PROJECTED BUDGET
8590	School Garden Program	0	11,509	9,830	11,509
8590	Global Entrepreneurship Program	0	124,043	83,390	124,043
8590	Staff Development Days	1,024,764	922,398	923,042	923,042
8590	School Improvement Program	1,413,060	1,271,872	1,272,722	1,272,722
8590	State Grant Test Lead Water	0	3,726	0	3,726
8590	Student Identification	0	10,849	0	16,263
8590	Supplement English Language Learner	0	0	(2,578)	(2,578)
8590	Tenth Grade Counseling-Block Grant	420,800	378,765	345,160	345,160
8590	Targeted Instructional Improvement Grant	0	182,517	182,149	182,517
8590	Tobacco Use Prevention	28,506	185,018	167,248	185,018
	TOTAL STATE REVENUE	10,664,496	10,324,546	10,127,745	10,451,751
LOCAL					
8699	Other Local Income	0	132,768	158,478	215,771
8699	Amgen Grants	0	7,432	3,204	7,432
8699	Auto Mall Donations	0	38,177	13,836	38,177
8699	Community Enhancement	0	10,851	6,138	12,851
8699	Conejo School's Foundation	0	61,739	26,843	61,739
8699	Foreign Student Tuition	0	61,578	61,578	61,578
8699	Kenrose Kitchen Donation	0	37,347	19,677	37,347
8699	March of Dimes	0	801	0	0
8699	Micosoft Entities	0	81,535	81,535	81,535
8699	Microsoft Settlement	0	0	262,187	262,187
8699	Neighborhood City Pay	0	0	93,613	113,000
8699	Neighborhood City State	0	0	0	276
8699	Neighborhood for Learning-Fees	228,000	140,000	105,072	189,744
8699	Neighborhood for Learning	653,755	619,735	615,267	615,267
8699	Playground Equipment	0	1,149	1,094	1,149
8699	Sage Grant	0	7,367	21,628	47,367
8699	Saturday Enrichment	0	51,735	41,470	64,955
8699	Success Maker	0	4,409	2,099	4,409
8699	Staff Supplemental - Madrona	0	34,311	13,554	35,784
8699	Track Renovation - Cypress	0	10,000	5,000	10,000
8699	Troop Realty Grants	0	14,778	3,504	14,778
8699	Way to Grow	41,250	23,996	19,658	23,996
8699	West Ed Grant	0	10,429	10,629	10,629
	TOTAL LOCAL FUNDS	923,006	1,350,137	1,566,064	1,909,971
INCOMING TRANSFERS					
8792	SELPA Transfer Spec Ed Master Plan	8,462,481	8,462,481	8,830,268	8,830,268
8792	Spec Ed 10 Year Mandate	89,604	89,604	89,604	89,604
8792	Program Specialists	206,719	206,719	201,023	201,023
8980	Contributions from General Fund				
	Interest Income on Restricted Programs	0	0	904	904
	Special Education	6,042,511	6,573,562	6,108,040	6,108,040
	Special Education Preschool Program	836,617	597,083	544,697	597,083
	At Risk Counseling	0	152,630	201,540	201,540
	Opportunity Program	0	63,383	67,329	67,329
	Routine Restricted Maintenance	5,408,576	4,744,987	4,459,476	4,459,476
	Pupil Transportation - Regular	405,852	370,751	739,579	739,579
	Pupil Transportation - Special Education	504,985	456,668	24,001	24,001
	Tenth Grade Counseling	0	0	17,798	17,798
	Miscellaneous		22	0	22
8990/8998	Flexibility-Categoricals	0	(3,469,117)	(3,617,524)	(3,615,861)
	TOTAL INCOMING TRANSFERS	21,957,345	18,248,773	17,666,735	17,720,806
8000	TOTAL INCOME	42,491,920	39,037,829	44,103,955	46,979,693

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF EXPENSE
RESTRICTED FUNDS
JUNE 30, 2009

MAJOR	DESCRIPTION	2008/09 ADOPTED BUDGET	2008/09 2ND INTERIM BUDGET	ACTUAL EXPENSES 06/30/09	2008/09 PROJECTED BUDGET
1100	Teacher Salaries	11,294,014	11,494,654	12,052,887	17,248,928
1200	Counselors, Psychs, Librarians & Nurses	1,931,715	1,966,010	1,911,989	1,968,845
1300	Supt, Ass Supts, Dirctrs, Princps, Coords	319,052	404,867	426,615	429,084
1900	Other Certificated Salaries	497,351	497,973	542,417	497,973
	TOTAL CERTIFICATED SALARIES	<u>14,042,132</u>	<u>14,363,503</u>	<u>14,933,908</u>	<u>20,144,829</u>
2100	IA's Occ Ther/Coachs/Class Advts/Tutors	4,357,111	4,477,339	4,566,149	4,404,121
2200	M&O Int/Transp/Health Clerks	2,598,831	2,562,178	2,490,623	2,562,178
2300	Class Directors & Supv Salaries	512,384	500,271	522,757	497,656
2400	Secretarial & Clerical Salaries	787,352	800,663	687,812	836,757
2900	Other Class Salaries	572,106	263,900	1,431,704	282,960
	TOTAL CLASSIFIED SALARIES	<u>8,827,784</u>	<u>8,604,351</u>	<u>9,699,045</u>	<u>8,583,672</u>
3100	STRS	1,066,373	1,042,941	1,085,101	1,032,482
3200	PERS	613,927	614,322	650,478	608,222
3300	OASDI/Medicare	798,635	778,253	838,582	762,920
3400	Health & Welfare	4,892,417	4,115,699	3,964,215	3,970,210
3500	SUI	65,683	64,952	68,557	64,325
3600	Workers' Compensation	311,341	321,926	346,377	321,744
3700	Retiree Benefits	51,970	54,625	52,118	53,216
3800	PERS Reduction	247,312	237,901	247,622	234,730
3900	Other Benefits	11,667	12,660	12,656	12,660
	TOTAL BENEFITS	<u>8,059,325</u>	<u>7,243,279</u>	<u>7,265,706</u>	<u>7,060,509</u>
4100	Textbooks	1,943,529	780,357	1,653,258	332,811
4200	Other Books	300	21,979	120,369	50,182
4300	Materials and Supplies	4,467,543	6,904,422	1,051,517	9,414,948
4400	Non-Capitalized Furn/Equip	26,600	61,649	636,314	325,561
	TOTAL BOOKS AND SUPPLIES	<u>6,437,972</u>	<u>7,768,407</u>	<u>3,461,458</u>	<u>10,123,502</u>
5120	Professional Services-Transportation	0	1,754,440	1,676,144	1,754,440
5200	Travel & Conferences	100,926	124,239	303,135	155,360
5300	Dues & Membership	1,480	1,230	2,281	1,230
5500	Operation & Housekeeping Services	2,000	2,000	3,323	2,000
5600	Rentals, Leases & Repairs	132,004	184,261	365,003	253,336
5700	Interprogram Chrgs (Postage, CopyCtr)	6,190	12,057	79,187	(20,995)
5800	Prof/Consult Serv & Oper Expenses	3,341,677	1,667,618	1,642,914	1,560,027
5900	Communications	9,000	9,179	10,283	8,215
	TOTAL CONTRACTED SERVICES AND OTHER OPERATING EXPENSES	<u>3,593,277</u>	<u>3,755,024</u>	<u>4,082,270</u>	<u>3,713,613</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF EXPENSE
RESTRICTED FUNDS
JUNE 30, 2009

MAJOR	DESCRIPTION	2008/09 ADOPTED BUDGET	2008/09 2ND INTERIM BUDGET	ACTUAL EXPENSES 06/30/09	2008/09 PROJECTED BUDGET
6500	Equipment Replacement	21,000	0	0	0
	TOTAL CAPITAL OUTLAY	<u>21,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
7100	Excess Costs	1,379,000	1,361,048	1,638,927	1,586,568
7300	Direct & Indirect Support-General Fund	131,430	340,051	361,969	390,432
7615	Interfund Transfers Deferred Maintenance	0	0	0	0
	TOTAL OTHER OUTGO	<u>1,510,430</u>	<u>1,701,099</u>	<u>2,000,896</u>	<u>1,977,000</u>
	TOTAL 1000-7000	<u><u>42,491,920</u></u>	<u><u>43,435,663</u></u>	<u><u>41,443,283</u></u>	<u><u>51,603,125</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT
JUNE 30, 2009

REVENUE LIMIT CALCULATION

2007-08 Base Revenue Limit		5,792.71
2008-09 Inflation Increase (5.66%)		329.00
		6,121.71
2008-09 Revenue Limit ADA:		
Regular ADA P2		21,249.93
2008-09 Revenue Limit Before Adjustments		130,085,909
Meals for Needy		1,140,497
Beginning Teacher Salary		434,096
2008-09 Revenue Limit To Be Deficited		131,660,502
2008-09 Revenue Limit Deficit (7.844%/1.92156)		(10,327,450)
2008-09 Revenue Limit Deficit		121,333,052
2008-09 Non-Deficited Adjustments:		
Unemployment Insurance		334,661
PERS Reduction		(664,420)
County ADA Transfer 4,997.97 x 46.75		(251,753)
2008-09 Total Revenue Limit		120,751,540
Less Local Taxes:		
Homeowners Subventions	794,192	
Other Taxes	117,250	
Secured Taxes	70,680,208	
Unsecured Taxes	2,480,979	
Prior Year's Taxes	363,512	
Supplemental Taxes	1,777,421	
Royalties and Bonuses	273	
Education Revenue Augmentation Fund (ERAF) Transfer	(91,376)	(76,122,459)
2008-09 GENERAL FUND NET STATE AID REVENUE LIMIT		44,629,081
2008-09 Summer School (Reduced 15.4%)		
Summer School Core Programs		283,534
Remedial Programs		323,429
Pupil Promotion Retention		117,520
		724,483
2008-09 TOTAL REVENUE LIMIT AND HOURLY PROGRAMS		45,353,564

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT
JUNE 30, 2009

2008-09 LOTTERY ACCOUNT SUMMARY

2008-09 Actual Income		
(\$121 per ADA X 23,238.22 ADA including A/E mandated) *		2,811,825
2008-09 Actual Expenditures:		
Classified Staff Development	8,631	
Certificated Staff Development	25,000	
Curriculum Development	57,223	
Textbooks (Excludes Prior Year)	<u>267,240</u>	
Total 2008-09 Actual Expenditures		<u>(358,094)</u>
2008-09 Lottery Balance applied to General Fund Balance		<u><u>2,453,731</u></u>

* ADA adjusted for elimination of excused absences

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT
JUNE 30, 2009

EMPLOYEE BENEFITS

Object Code	Account	2008/09 Adopted Budget Rate	2008/09 Revised Budget Rate
3100	State Teachers' Retirement	8.250%	8.250%
3200	Public Employees' Retirement	9.306%	9.428% **
3300	Old Age Survivor's Disability Ins	6.200%	6.200% *
3300	Medicare	1.450%	1.450%
3300	Alt Retirement in Lieu/OASDI	3.750%	3.750%
3500	Unemployment Insurance	0.300%	0.300%
3600	Worker's Compensation Insurance	1.380%	1.490%
3400	Health Benefits Yearly Rate		
	Medical without prescription	8,592	9,175
	Prescription	1,462	1,198
	Dental	1,212	1,236
	Vision	220	225
	Life Insurance	104	104
	Total Certificated	11,590	11,938
	Total Classified	11,590	11,938

*Maximum 2008 Social Security Salary \$102,000

** All programs are charged 3.590% for PERS Reduction. This amount is deducted from the Revenue Limit receipts by the State

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT
JUNE 30, 2009

GENERAL FUND MAJOR UTILITY ACCOUNT
PROGRAM 56

Object Code	Title	2008/09 Adopted Budget	2008/09 2nd Interim Budget	Actual Expenses 06/30/09	2008/09 Annual Budget
5510	Gas	575,000	450,000	226,332	450,000
5520	Electricity	3,040,600	2,800,000	2,264,495	2,802,218
5530	Water	700,000	700,000	817,366	700,000
5910	Telephone	422,500	400,000	659,767	574,900
5560	Trash Disposal	353,500	325,000	299,696	361,511
5570	Sanitation	175,000	175,000	190,838	175,058
	Total	5,266,600	4,850,000	4,458,494	5,063,687

GENERAL FUND INSURANCE

Coverage	2007/08 Contribution	2008/09 Contribution
Liability (COP)	1,064,043	1,078,276
Booster	5,394	3,241
Property/Fire/DIC/B&M	396,050	393,650
Total	1,465,487	1,475,167

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FISCAL YEAR 2008-09 PROGRAM CARRYOVERS
 JUNE 30, 2009

PROGRAM	PROGRAM NUMBER	RESOURCE NUMBER	AMOUNT
EARLY TELL RETIREMENT INCENTIVE	#TELL-0000	0000	9,477
ENERGY SAVINGS TO SCHOOL SITES	#0560-0000	0000	376,341
MEDI-CAL PROGRAM	#MEDC-000	0000	163,762
MEDI-CARE ADMIN ACTIVITIES	#0MAA-0000	0000	40,169
MOVING COSTS - ONE TIME	#0M0V-0000	0000	28,969
ORAL HEALTH ASSESSMENT	#0HOA-0000	0000	38,011
PERSONNEL COMMISSION	#0960-0000	0000	6,489
REDWOOD ADDITIONAL TEACHER CONTRACT	#0000-180	0000	14,000
SCHOOL ENHANCEMENT PROGRAM	#0070-SITE	0000	17,147
TEACHER BONUSES	#0BON-000	0000	171,471
SCHOOL IMPROVEMENT PROGRAM	#0850-SITE	0000	118,446
EXCESS ATHLETIC, CO-CURRICULAR TRANSPORTATION	#001B-SITE	0000	51,427
SCHOOL SITE BLOCK GRANT	#0DBG-SITE	0000	256,069
GYM FLOOR CARE	#057G-SITE	0002	63,393
00/01 BLOCK GRANTS	#0BLO-SITE	0100	195
ENGLISH LANGUAGE LEARNERS	#0ELL-SITE	6286	33,272
CLASSROOM LIBRARY MATERIALS	#0326-SITE	6292	25
SCHOOL SAFETY & VIOLENCE	#0SAF-SITE	6405	76,984
SPECIAL EDUCATION INSTRUCTIONAL SUPPLIES	#0010-SITE	6500	69,547
HS EXIT EXAM INTENSIVE INSTRUCTION	#0HSE-0000	7055	112,235
ECONOMIC IMPACT AID (EIA)	#0860-SITE	7090	952,901
TECHNOLOGY STAFF DEVELOPMENT	#0TSD-SITE	7120	14,977
GATE	#0810-0000	7140	13
IMF TEXTBOOKS (#310/311/320)	#310/311/320	7156	24,096
BRAILLE AND LARGE PRINT	#0BLP-0000	7170	2,442
PER ASSISTANCE REVIEW	#0PAR-0000	7271	428
MATH READING STAFF DEVELOPMENT	#0MRD-0000	7294	6,250
STATE SCHOOL LIBRARY	#0325-SITE	7395	598
INSTRUCTIONAL MAT'L, LIB & ED TECH GRANT	#0MLT-SITE	7398	37,420
BEAUBIEN SCHOLARSHIP	#0BEA-000	9010	24
TOTAL			<u>2,686,578</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 FLEXIBILITY PROGRAM TRANSFERS TO RELIEVE THE REVENUE LIMIT DEFICIT
 JUNE 30, 2009

PROGRAMS	TRANSFER TO GENERAL FUND
Arts and Music Block Grant	438,472
Arts, Music, PE Block Grant	514,700
BTSA/Par	29,000
Community Based Tutoring	21,981
County of Ventura - Restitution	5,873
Deferred Maintenance	768,473
Discretionary Block Grant	259,482
English Lanuage Learners	82,040
Foreign Student Tuition	50,000
High School Exit Exam	73,000
Instructional Materials Realignment Fund	1,271,600
Medi-Cal Adminstrative	100,000
School Improvement Plan	495,100
School Safety Fund	200,000
Targeted Instructional Improvement-EIA	182,149
TOTAL	<u>4,491,870</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2008-09 FINANCIAL STATEMENT
JUNE 30, 2009

ENROLLMENT AND STAFFING

	1st Month Enrollment	Teachers On Norm	Teachers Off Norm	Special Funding	Other	TOTAL
Elementary						
Acacia	413	19.00				19.00
Aspen	437	20.00				20.00
Banyan	463	21.00				21.00
Conejo	529	24.00		1.00		25.00
Cypress	487	22.00				22.00
Glenwood	361	17.00				17.00
Ladera	389	17.00				17.00
Lang Ranch	726	31.00		2.00		33.00
Madrona	572	25.00				25.00
Manzanita	395	18.00				18.00
Maple	341	16.00				16.00
Meadows	227	10.00				10.00
Park Oaks	298	13.00		1.00		14.00
Sycamore Canyon	899	41.00				41.00
University	274	12.00				12.00
Walnut	403	18.00				18.00
Weathersfield	334	15.00				15.00
Westlake	523	23.00				23.00
Westlake Hills	556	25.00				25.00
Wildwood	340	15.00				15.00
Outdoor School	0	0	0.50			0.50
Subtotal	8,967	402.00	0.50	4.00	-	406.50
Middle						
Colina (6-8)	1,120	39.20	1.20	0.40	1.20	42.00
Los Cerritos(6-8)	1,049	37.16	1.20	0.20	1.40	39.96
Redwood (6-8)	1,095	38.50	1.20	0.20	1.20	41.10
Sequoia (6-8)	1,096	38.48	1.20	0.40	1.20	41.28
Sycamore (6-8)	477	15.80	1.00	-	0.60	17.40
Subtotal	4,837	169.14	5.80	1.20	5.60	181.74
High School						
Newbury Park	2,346	87.72	1.60	1.10	5.60	96.02
Thousand Oaks	2,445	84.39	1.00	1.00	6.20	92.59
Westlake	2,362	81.10	0.60	0.60	6.70	89.00
Conejo Valley	174	8.60	2.60			11.20
Century	30	2.40				2.40
Subtotal	7,357	264.21	5.80	2.70	18.50	291.21
BTSA/PAR				3.00		3.00
Spec Ed, Ind Study	504			8.00	127.35	135.35
	504	-	-	8.00	127.35	135.35
TOTAL	21,665	835.35	12.10	18.90	151.45	1,017.80

ENROLLMENT AND STAFFING

<u>Object</u>	<u>Certificated Positions</u>	<u>Regular</u>
1101	Teacher - On Norm	835.35
1101	Teacher - Off Norm Elementary .50 Outdoor School Middle per School .40 Extra Period .20 Opportunity Project .60 Ratio Project 1.00 Ratio Project (Syc) High School per School .40 Work Experience .20 Academic Decathlon 1.0 ROP NPHS .40 ROP TOHS -0- ROP WLHS Conejo Valley High School 1.20 Opportunity Project .20 Work Experience 1.20 Off Norm	12.10
1101	Special Ed Pre-School	8.00
1101	Title 1	2.00
1101	Title 2	2.00
1101	EIA	2.80
1101	SB666	7.80
1101	CA Partnership Acad	0.30
1101	CA High School Exit Exam	0.60
1101	Entrepreneurial Program	0.20
1101	8th/9th Grade Class Size Reduction	16.30
1101	BTSA/PAR	3.00
1101	Teacher Special Ed	<u>127.35</u>
	Subtotal	1017.80
1201	Librarians	3.00
1202	Counselors - General Fund	24.93
1202	Counselors - Special Projects	9.97
1203	Psychologists	13.70
1204	Nurses	<u>4.35</u>
	Subtotal	55.95
	Total	<u><u>1073.75</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2008-09 FINANCIAL STATEMENT
JUNE 30, 2009

ENROLLMENT AND STAFFING

Object Code	Certificated Management Positions Title	General Fund		Other Funds
		Regular	Special Projects	
1305	Principal	28.80		1.00
1306	Assistant Principal	12.20		1.00
1306	Dean of Students	8.00		
1306	Dean of Attendance	2.25	0.75	
1303	Director, Elementary Education	0.55	0.25	0.20
1303	Director, Secondary Education	0.75	0.25	
1303	Director, Curriculum/Education Media	1.00		
1303	Associate Director, Certificated Personnel	1.00		
1303	Director, Special Education	0.35	0.65	
1303	Director, Assessment	0.95	0.05	
1304	Associate Director, Pupil Services	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	Adult School Coord., Couns. & Admin.	0.53		0.47
1307	Administrator, Child Care			1.00
	Total	<u>64.73</u>	<u>3.60</u>	<u>3.67</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2008-09 FINANCIAL STATEMENT
JUNE 30, 2009

ENROLLMENT AND STAFFING

Object Code	Classified Positions Title	General Fund		Other Funds
		Regular	Special Projects	
2101	Paraprofessional Assistants	116.85	25.06	1.05
2101	Speech & Lang Pathologist Asst		0.69	
2201	Transportation Specialist	1.00		
2203	Health Clerk	16.47		
2203	Instr. Media Technician	18.61		
2301	Child Nutrition Technician			1.00
2301	Account Clerk		1.88	0.63
2301	Graphics Technician	1.00		
2301	Parent Program Assistant			1.10
2401	ASB/Bookkeeper	3.00		
2401	Admin. Assistant/Staff Assistant	10.50	0.50	2.00
2401	College & Career Specialists	2.63		
2401	Clerk	0.42	2.88	
2401	Clerk Typist	3.88		1.00
2401	Credentials Technician	1.00		
2401	Network Software Specialist	1.00		
2401	Network Hardware Specialist	1.00		
2401	Support Data Entry Clerk	1.00		
2401	Site Computer Technician	14.35		
2401	Hardware Analyst	2.00		
2401	High School Office Manager	4.00		1.00
2401	Intermediate Clerk Typist	37.43	2.76	2.15
2401	Payroll Clerk	1.00		1.00
2401	Planning Technician	0.92		0.08
2401	Accounting Technician	1.95		0.05
2401	Purchasing Expeditor	1.00		
2401	Purchasing Technician	1.00		
2401	School Office Manager	24.00		
2401	Secretary	15.94	1.86	1.00
2401	School Occup. Therapist	3.50		
2401	Senior Account Clerk	5.00		2.47
2401	Internal Auditor	1.00		
2401	Senior Accountant	1.00		
2401	Senior Payroll Clerk	1.00		
2401	Senior Clerk Typist	21.57	2.22	3.47
2401	Sign Language Interpreter	1.50		
2401	Software Analyst	2.00		
2401	Executive Administrative Assistant	1.00		
2401	Telephone Operator/Receptionist	4.00		
2903	Employment Spec		4.00	
2908	Licensed Vocational Nurse	0.47		
2921	Occupational Therapist		3.50	
2931	Child Guidance Assistants		3.42	
2931	Child Care Leaders			29.94
2932	Child Care Assistants			32.31
	Subtotal	323.99	48.77	80.25

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2008-09 FINANCIAL STATEMENT
JUNE 30, 2009

ENROLLMENT AND STAFFING

Object Code	Classified Positions Title	General Fund		Other Funds
		Regular	Special Projects	
2205	A/V Maintenance Technician	2.00		
2208	Custodian	76.03	0.82	2.16
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	3.00		
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	1.00		
2205	Sprinkler Repair Worker	3.00		
2209	Stock Clerk/Delivery Driver	3.00		
2209	Warehouse Leadworker	1.00		
	Subtotal	145.03	0.82	4.91
	Food Service Personnel			56.16
	Total	469.02	49.59	141.32

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2008-09 FINANCIAL STATEMENT
JUNE 30, 2009

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	0.85		0.15
2302	Director of Fiscal Services	1.00		
2302	Director of Technology Services	1.00		1.00
2302	Director of Child Nutrition			
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	Construction Supervisor	0.40		1.60
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>16.05</u>	<u>0.05</u>	<u>10.95</u>

POSITION SUMMARY

Certificated	1,063.78	9.97	
Certificated Management	64.73	3.60	3.67
Classified	469.02	49.59	141.32
Classified Management/Supervisory	16.05	0.05	10.95
	<u>1,613.58</u>	<u>63.21</u>	<u>155.94</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2008-09 FINANCIAL STATEMENT
JUNE 30, 2009

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
1306	Assistant Principal, Adult Education		1.00
1303	Director, Elementary, SIP	0.25	0.20
1303	Director, Secondary	0.25	
1307	Director, Special Education	0.65	
1307	Coordinator Adult Couns. & Admin.		0.47
1307	Child Care Coordinator		1.00
1308	Assistant Director, Pupil Services	1.00	
1303	Director, Assessment & Tech	0.05	
1304	Associate Director, Pupil Services	0.65	
	Subtotal	2.85	3.67
Classified Positions			
2101	Paraprofessional Assistants	25.06	1.05
2301	Account Clerk	1.88	0.63
2931	Child Guidance Assistant	3.38	
2931	Child Care Leader		29.94
2932	Child Care Assistant		32.31
2401	Administrative Asst, SIP	0.50	2.00
2301	Child Nutrition Technician		1.00
2401	Clerk, SIP,	2.88	
2401	Clerk Typist, SIP, Food Service		1.00
2401	High School Office Mgr, Adult Education		1.00
2401	Int Clerk Typist, Adult Ed, SIP, Child Care	2.76	2.15
2401	Accounting Technician		0.05
2301	Parent Program Assistant		1.10
2401	Payroll Clerk		1.00
2401	Secretary	1.86	1.00
2401	Sr. Acct. Cler, Food Service, Child Care		2.00
2401	Senior Clerk Typist, Adult Ed	2.22	3.47
2401	Planning Technician		0.08
2208	Custodian, Adult Education	0.82	2.16
2223	Child Nutrition Delivery Worker		2.75
2221	Child Nutrition Service Employees		56.16
2921	Occupational Therapist	3.60	
2903	Employment Specialists	4.00	
	Subtotal	48.96	140.85
Classified Management/Supervisor			
2301	Deputy Superintendent, Business		0.20
2302	Director of Planning & Facilities		0.15
2302	Director of Child Nutrition		1.00
2303	Risk Manager		1.00
2303	Project Manager		1.00
2303	Construction Supervisor		1.60
2303	Child Care Supervisors		2.00
2303	Child Nutrition Supervisor		3.00
2303	Child Nutrition Production Supervisor		1.00
	Subtotal	0.00	10.95
	Total Positions	51.81	155.47

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 JUNE 30, 2009
 ADULT EDUCATION FUND

NET BEGINNING BALANCE JULY 1, 2008		267,353
Income		<u>4,322,477</u>
Total Income and Net Beginning Balance		4,589,830
Expenditures		<u>(4,508,982)</u>
NET ENDING BALANCE - JUNE 30, 2009		<u><u>80,848</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2008		256,157
Add: Cash Receipts July 1, 2008 through June 30, 2009		
Accounts Receivable	(155,928)	
Due From Other Funds	182,831	
Income	<u>4,322,477</u>	<u>4,349,380</u>
TOTAL CASH AVAILABLE		4,605,537
Deduct: Expenditures July 1, 2008 through June 30, 2009		
Accounts Payable	(63,630)	
Due to Other Funds	147,481	
Deferred Income	0	
Expenditures	<u>4,508,982</u>	<u>(4,592,833)</u>
CASH IN COUNTY TREASURY - JUNE 30, 2009		<u><u>12,704</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 JUNE 30, 2009

ADULT EDUCATION FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2008/09 ADOPTED BUDGET	2ND INTERIM REVISED BUDGET	ACTUAL REVENUE 6/30/09	2008/09 ANNUAL BUDGET
8200	Federal Revenue	125,269	125,269	167,921	167,921
8311	State Aid Rev Limit	2,582,826	2,355,328	2,454,199	2,454,199
8590	Other State Revenue	0	3,555	0	0
8660	Interest	15,000	15,000	12,460	12,460
8671	Fees and Contracts	1,274,300	1,419,800	1,526,136	1,522,136
8699	Fees and Books	209,510	209,520	161,761	165,761
8919	Other Local Revenue	0	0	0	0
		<u>4,206,905</u>	<u>4,128,472</u>	<u>4,322,477</u>	<u>4,322,477</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2008/09 ADOPTED BUDGET	3RD QTR REVISED BUDGET	ACTUAL EXPENSE 6/30/09	2008/09 ANNUAL BUDGET
1000	Certificated Salaries	1,336,807	1,370,147	1,610,008	1,605,482
2000	Classified Salaries	793,535	853,178	861,660	864,783
3000	Employee Benefits	517,683	436,072	397,902	401,788
4000	Books and Supplies	339,022	395,727	362,153	362,205
5000	Contracted Services	642,280	756,689	737,132	734,565
6000	Capital Outlay	7,400	7,400	0	0
7300	Direct Support to General Fund	276,126	296,675	296,675	296,675
7300	Indirect Support to Gen Fund	224,787	243,452	243,452	243,452
	Prior Yr Dir/Indir Supp Adj	0	0	0	0
7619	Other Authorized Interfund Tsfs Out	0	0	0	0
		<u>4,137,640</u>	<u>4,359,340</u>	<u>4,508,982</u>	<u>4,508,950</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT
JUNE 30, 2009

BOND BUILDING FUND

NET BEGINNING BALANCE JULY 1, 2008		15,438,450
Income		<u>2,465,621</u>
Total Income and Net Beginning Balance		17,904,071
Expenditures		<u>(7,867,720)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2009		<u><u>10,036,351</u></u>
Reserve for 2009/10		
Salaries/Benefits 2009/10	220,000	
Salaries/Benefits 2010/11	220,000	
Software 2009/10	25,000	
Software 2010/11	25,000	
Project Management 2009/10	600,000	
Project Management 2010/11	500,000	
Balance of Project budgets included in 2008/09	4,744,797	
Projects for 2009/10	<u>1,363,750</u>	
		<u>7,698,547</u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2008		11,669,143
Add: Cash Receipts July 1, 2008 through June 30, 2009		
Accounts Receivable	120,408	
Fiscal Agent Funds	(6,263)	
Due from Other Funds	4,100,719	
Income	<u>2,465,621</u>	<u>6,680,485</u>
TOTAL CASH AVAILABLE		18,349,628
Deduct: Expenditures July 1, 2008 through June 30, 2009		
Accounts Payable	24,412	
Due to Other Funds	1,190,288	
Deferred Revenue	7,500	
Expenditures	<u>7,867,720</u>	<u>(9,089,920)</u>
CASH IN COUNTY TREASURY - JUNE 30, 2009		<u><u>9,259,708</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT
JUNE 30, 2009

BOND BUILDING FUND

STATEMENT OF INCOME

SOURCE OF INCOME	DESCRIPTION	2008/09 ADOPTED BUDGET	2008/09 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/09	2008/09 ANNUAL BUDGET
8660	Interest	175,000	300,000	308,066	308,066
8919	Interfund Transfer-Madrone 056	385,070	385,070	385,070	385,070
8919	Interfund Transfer-Madrone 057	1,150,190	1,150,190	1,150,190	1,150,190
8919	Interfund Transfer-Meadows	0	188,598	0	0
8919	Interfund Transfer-Redwood	618,795	618,795	618,795	618,795
8699	Miscellaneous Revenue	0	0	3,500	3,500
TOTALS		<u>2,329,055</u>	<u>2,642,653</u>	<u>2,465,621</u>	<u>2,465,621</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2008/09 ADOPTED BUDGET	2008/09 2ND INTERIM BUDGET	ACTUAL EXPENSE 6/30/2009	2008/09 ANNUAL BUDGET
2000	Classified Salaries	164,202	166,283	174,536	166,283
3000	Benefits	58,995	60,232	60,918	60,232
4000	Supplies	55,000	55,000	144,698	55,000
5000	Contracted Services	16,356,435	16,250,544	7,281,537	14,099,404
6200	Building Improvement	530,000	530,000	125,930	530,000
6400	Capitalized Equipment	0	80,101	80,101	80,101
TOTALS		<u>17,164,632</u>	<u>17,142,160</u>	<u>7,867,720</u>	<u>14,991,020</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT
JUNE 30, 2009

BOND BUILDING FUND

SITE	DESCRIPTION	2008/09 ADOPTED BUDGET	2008/09 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/09	2008/09 ANNUAL BUDGET
DWS	CLASSIFIED SALARIES	164,202	166,283	169,806	169,806
DWS	BENEFITS	58,995	60,232	60,521	60,521
DWS	PROJECT MANAGEMENT	750,000	750,000	745,341	745,341
DWS	MISC SUPPLIES & SERVICES	25,000	42,605	61,311	61,311
DWS	CONEJO VALLEY HIGH SCHOOL	529,150	623,536	46,472	623,536
DWS	FACILITIES MASTER PLAN	166,057	150,000	5,528	150,000
ASP	MODERNIZATION	0	0	42	42
BAN	LUNCH SHELTER	15,000	14,550	8,611	11,352
COL	TWO STORY CLASSROOM	100,000	2,643	7,157	7,157
COL	PARKING EXPANSION	200,000	200,000	0	200,000
COL	PARKING EXPANSION WEST	25,000	25,000	0	25,000
CVHS	REPLACE PORTABLES	0	80,000	35,063	62,750
CYP	MODERNIZATION	0	0	18	18
GLN	TECHNOLOGY	0	0	109	109
GLN	LUNCH SHELTER/SHADE STRUCTURE	45,000	127,170	141,486	141,486
GLN	MATES	0	0	4,159	4,159
HHL	HVAC	0	0	171	171
HHL	REPLACE PLAY EQUIPMENT	0	0	0	0
LAD	TECHNOLOGY	0	990	1,320	1,320
LAD	MODERNIZATION	0	202	202	202
LAD	HVAC	0	0	16	16
LRE	PLAN FUTURE FRONT VESTIBULE	2,000	0	0	0
LCR	MODERNIZATION	2,076,359	2,022,107	1,803,643	2,022,107
LCR	RESTROOMS	0	615	615	615
LCR	LEASE 3 MODULAR CLASSROOMS	16,250	16,250	17,605	17,605
MAD	MODERNIZATION	0	0	18	18
MAN	EARTHs	0	500,000	111,038	500,000
MAN	HVAC	0	3,721	3,905	3,905
MAN	FENCE FRONT OF CAMPUS	25,000	0	0	0
MAN	INSTALL EXT DOOR IN OFFICE	3,000	0	0	0
MAN	MODERNIZATION	0	0	885	885
MAP	MODERNIZATION	0	600	600	600
MAP	LUNCH SHELTER	0	15,000	0	15,000
MDW	HVAC	0	313	313	313
MDW	LUNCH SHELTER	35,000	0	0	0
MDW	HVAC 2	80,000	90,731	90,496	90,496
MDW	MODERNIZATION	0	1,139	1,175	1,175
NPH	RENOVATE RESTROOMS	0	616	616	616
NPH	HVAC/UTILITIES	15,000	24	24	24
NPH	GYM BLEACHERS	0	879	879	879
NPH	MODERNIZATION	0	0	555	555
POK	TECHNOLOGY	0	825	1,210	1,210
POK	LUNCH SHELTER/SHADE STRUCTURE	45,000	75,577	89,234	89,234
POK	MODERNIZATION	0	202	217	217
RED	LOCKER ROOM RENOVATION	700,000	901,482	1,139,847	1,139,847
RED	TECHNOLOGY	0	0	109	109
SEQ	RENOVATE RESTROOMS	0	615	615	615
SEQ	MODERNIZATION	0	340	356	356
SEQ	REPAIR CONCRETE WALL	0	0	94	94

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT
JUNE 30, 2009

BOND BUILDING FUND

SITE	DESCRIPTION	2008/09 ADOPTED BUDGET	2008/09 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/09	2008/09 ANNUAL BUDGET
SYC	GYM	0	124,243	124,333	124,333
SYC	6 - 8 FACILITIES	0	8,800	8,800	8,800
SYC	CHILD CARE CENTER	0	179	179	179
TOH	GYM MODERNIZATION	170,292	108	108	108
TOH	DISTRICT MATCH	3,022,665	2,672,665	-	233,000
TOH	SCOREBOARD	0	184	184	184
TOH	GYM HVAC	100,000	150,000	224,598	328,276
TOH	EMS FOR GYM VENTILATION	5,000	0	0	0
TOH	HVAC A6	29,278	38,204	36,823	38,648
TOH	MODERNIZATION - ELECTRICAL	0	350,000	320,061	320,061
TOH	FLOORING-8 CLASSROOMS-"D" WING	75,000	73,609	73,609	73,609
TOH	CORRIDORS	0	0	112,586	604,676
TOH	MODERNIZATION	0	0	2,165	2,165
UNV	MODERNIZATION	0	0	16	16
WAL	TECHNOLOGY	0	770	1,045	1,045
WAL	MODERNIZATION PHASE 2	0	118,660	84,302	96,836
WAV	MODERNIZE 3 CP CLASSROOMS	35,000	35,000	0	35,000
WAV	MODERNIZE S. RESTROOM BLDG	85,000	100,000	29,954	100,000
WAV	DOOR FRAMES/HARDWARE 3 CLASSROOMS	15,000	15,000	0	15,000
WAV	TEMP MODIFICATIONS OF FACILITIES	5,000	5,000	1,794	5,000
WFL	MODERNIZATION	0	202	202	202
WFL	LUNCH SHELTER	45,000	97,699	104,466	104,466
WFL	TECHNOLOGY	0	0	109	109
WHS	2 MODULAR CLASSROOMS	0	12,012	22,575	22,575
WHS	MODERNIZATION	1,747,022	1,472,061	1,671,913	2,984,604
WHS	REPL HVAC, BOILERS, TOWERS	393,016	392,900	226,942	392,900
WHS	WHS THEATRE	2,586,649	2,572,930	194,627	2,572,930
WHS	FIRE ALARM	500,000	0	0	0
WHS	DRAINAGE MIDDLE TIER OF FIELDS	125,000	0	0	0
WHS	MASTER PLAN PAC/ FUTURE FACILITIES	25,000	0	0	0
WHS	SERV RD FR BASEBAL TO SOFTBALL	80,000	0	0	0
WHS	DISTRICT MATCH	1,912,697	1,888,306	0	575,065
WHS	PARKING LOT, STAIRS, RAMPS, FLATWORK	1,100,000	1,081,154	13	13
WHS	CORRIDOR FLOORING/WAINSCOT	32,000	32,000	0	32,000
WHS	GYM HEATER RENOVATION	0	0	15,701	15,701
WHS	KITCHEN HVAC	0	0	34,858	34,858
WHS	PHOTO LAB	0	0	8,000	8,000
WHL	TECHNOLOGY	0	0	109	109
WHL	FENCING	0	0	300	300
WWD	TECHNOLOGY	0	0	109	109
WWD	MODERNIZATION	0	26,227	16,057	19,371
GRAND TOTAL		<u>17,164,632</u>	<u>17,142,160</u>	<u>7,867,920</u>	<u>14,901,020</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT
JUNE 30, 2009

BOND REDEMPTION FUND

NET BEGINNING BALANCE JULY 1, 2008	6,978,073
Income	<u>6,949,810</u>
Total Income and Net Beginning Balance	13,927,883
Expenditures	<u>(6,572,903)</u>
NET ENDING BALANCE - JUNE 30, 2009	<u><u>7,354,980</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2008		6,903,310
Add: Cash Receipts July 1, 2008 through June 30, 2009		
Accounts Receivable	38,236	
Income	<u>6,949,810</u>	<u>6,988,046</u>
TOTAL CASH AVAILABLE		13,891,356
Deduct: Expenditures July 1, 2008 through June 30, 2009		
Expenditures	<u>6,572,903</u>	<u>(6,572,903)</u>
CASH IN COUNTY TREASURY - JUNE 30, 2009		<u><u>7,318,453</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 JUNE 30, 2009

BOND REDEMPTION FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2008/09 ADOPTED BUDGET	2008/09 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/09	2008/09 PROJECTED BUDGET
8571	Homeowner Exemption	59,997	52,763	52,919	52,919
8572	Other Taxes	0	0	8,492	8,492
8611	Secured Roll Voted Indebt	6,482,137	5,965,904	6,415,625	6,415,625
8612	Unsecured Roll Voted Indebt	130,121	137,610	144,170	144,170
8613	P/Y Tax Voted Indebt	0	0	14,446	14,446
8614	Supplemental Voted Indebt	0	0	190,619	190,619
8660	Interest	40,000	85,000	123,539	123,539
TOTALS		<u>6,712,255</u>	<u>6,241,277</u>	<u>6,949,810</u>	<u>6,949,810</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2008/09 ADOPTED BUDGET	2008/09 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/09	2008/09 PROJECTED BUDGET
7433	Bond Redemption	5,190,000	5,190,000	5,190,000	5,190,000
7434	Bond Interest	1,382,903	1,382,903	1,382,903	1,382,903
TOTALS		<u>6,572,903</u>	<u>6,572,903</u>	<u>6,572,903</u>	<u>6,572,903</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 JUNE 30, 2009

CHILD CARE FUND

NET BEGINNING BALANCE - JULY 1, 2008		147,623
Income		<u>4,683,770</u>
Total Estimated Income and Net Beginning Balance		4,831,393
Expenditures		<u>(4,146,505)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2009		<u><u>684,888</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2008		589,734
Add: Cash Receipts July 1, 2008 through June 30, 2009		
Accounts Receivable	4,661	
Due from Other Funds	(519)	
Prepaid Expenses	(2,864)	
Income	<u>4,683,770</u>	<u>4,685,048</u>
TOTAL CASH AVAILABLE		5,274,782
Deduct: Expenditures July 1, 2008 through June 30, 2009		
Accounts Payable	(13,993)	
Due To Other Funds	2,427	
Deferred Income	301,615	
Expenditures	<u>4,146,505</u>	<u>(4,436,554)</u>
CASH IN COUNTY TREASURY - JUNE 30, 2009		<u><u>838,228</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT
JUNE 30, 2009

CHILD CARE FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2008/09 ADOPTED BUDGET	2008/09 2nd INTERIM BUDGET	ACTUAL REVENUE 06/30/09	2008/09 ANNUAL BUDGET
8200	Federal Grant	0	0	0	0
8500	State Grant	0	109,147	109,147	109,147
8660	Interest	13,000	22,000	19,476	19,476
8673	Child Care Fees	3,945,450	3,940,814	4,348,940	4,348,940
8699	Reg Fees/Other Income	282,661	261,581	206,207	206,207
TOTALS		<u>4,241,111</u>	<u>4,333,542</u>	<u>4,683,770</u>	<u>4,683,770</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2008/09 ADOPTED BUDGET	2008/09 REVISED BUDGET	ACTUAL EXPENSE 06/30/09	2008/09 ANNUAL BUDGET
1000	Certificated Salaries	160,627	160,628	160,623	160,623
2000	Classified Salaries	2,292,355	2,219,161	2,259,811	2,259,811
3000	Employee Benefits	836,649	946,776	842,900	842,900
4000	Books and Supplies	247,498	247,498	210,220	210,220
4400	Equipment not Capitalized	3,500	3,500	7,808	7,808
5000	Contracted Services	234,720	234,720	248,980	248,980
5750	Interfund Facility Use	99,500	99,500	99,980	99,980
5900	Communications	13,850	13,850	10,901	10,901
6200	Building Improvements	0	0	0	0
7300	Direct & Indirect Costs to General Fund	305,282	305,282	305,282	305,282
TOTALS		<u>4,193,981</u>	<u>4,230,915</u>	<u>4,146,505</u>	<u>4,146,505</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT
JUNE 30, 2009

CHILD NUTRITION FUND

NET BEGINNING BALANCE JULY 1, 2008	124,884
Stores	77,520
Contingency	<u>47,364</u>
	124,884
Income	<u>5,095,448</u>
Total Estimated Income and Net Beginning Balance	5,220,332
Estimated Expenditures	<u>(5,015,277)</u>
NET ENDING BALANCE - JUNE 30, 2009	<u><u>205,055</u></u>

BREAKDOWN OF NET ENDING BALANCE

Stores	76,065
Contingency	<u>128,990</u>
NET ENDING BALANCE - JUNE 30, 2009	<u><u>205,055</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
CHILD NUTRITION FUND
STATEMENT OF CASH BALANCE
JUNE 30, 2009

CASH IN COUNTY TREASURY - JULY 1, 2008		73,974
Cash Collection Awaiting Deposit		0
Add: Cash Receipts July 1, 2008 through June 30, 2009		
Petty Cash	0	
Accounts Receivable	(27,738)	
Subsidy Awaiting Deposit	0	
Stores	1,455	
Due From Other Funds	3,029	
Income	<u>5,095,448</u>	<u>5,072,194</u>
TOTAL CASH AVAILABLE		5,146,168
Deduct: Expenditures July 1, 2008 through June 30, 2009		
Accounts Payable	611	
Due to Other Funds	2,433	
Expenditures	<u>5,015,277</u>	<u>(5,018,321)</u>
CASH IN COUNTY TREASURY - JUNE 30, 2009		<u><u>127,847</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT
JUNE 30, 2009

CHILD NUTRITION FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2008/09 ADOPTED BUDGET	2008/09 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/09	2008/09 ANNUAL BUDGET
8200	Federal Revenue	1,270,000	1,400,000	1,513,060	1,513,060
8225	Federal Snack Revenue	0	10,000	11,546	11,546
8500	State Revenue	119,000	124,000	123,045	123,045
8634	Cash Sales	3,945,000	3,645,000	3,418,358	3,418,358
8660	Interest	8,000	6,000	5,319	5,319
8699	Local	35,000	26,000	24,120	24,120
TOTALS		<u>5,377,000</u>	<u>5,211,000</u>	<u>5,095,448</u>	<u>5,095,448</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2008/09 ADOPTED BUDGET	2008/09 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/09	2008/09 ANNUAL BUDGET
2000	Classified Salaries	2,065,516	2,033,793	1,989,371	1,989,371
3000	Employee Benefits	567,175	585,397	571,678	571,678
4000	Supplies	250,000	198,000	180,495	180,495
4400	Equipment not Capitalized	60,000	38,400	31,336	31,336
4700	Food	2,315,000	2,200,000	2,085,519	2,085,519
5000	Contracted Services	195,000	140,000	148,518	148,518
5900	Communications	8,000	9,000	8,360	8,360
6000	Capital Outlay	20,000	0	0	0
TOTALS		<u>5,480,691</u>	<u>5,204,590</u>	<u>5,015,277</u>	<u>5,015,277</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 JUNE 30, 2009

DEFERRED MAINTENANCE FUND

NET BEGINNING BALANCE - JULY 1, 2008	3,755,884
Income	<u>862,841</u>
Total Income and Beginning Balance	4,618,725
Expenditures	<u>(1,616,606)</u>
NET ENDING BALANCE - JUNE 30, 2009	<u><u>3,002,119</u></u>
Reserve for future projects \$1,100,000	

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2008	4,015,351
Add: Cash Receipts July 1, 2008 through June 30, 2009	
Accounts Receivable	29,373
Income	<u>862,841</u>
	<u>892,214</u>
TOTAL CASH AVAILABLE	4,907,565
Deduct: Expenditures July 1, 2008 through June 30, 2009	
Accounts Payable	216,068
Due to Other Funds	(765,099)
Expenditures	<u>1,616,606</u>
	<u>(1,067,575)</u>
CASH IN COUNTY TREASURY - JUNE 30, 2009	<u><u>3,839,990</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT
JUNE 30, 2009

DEFERRED MAINTENANCE FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2008/09 ADOPTED BUDGET	2008/09 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/2009	2008/09 ANNUAL BUDGET
8540	08/09 Allowance from State	0	825,000	768,473	768,473
8660	Interest	50,000	80,000	94,368	94,368
8998-6205	Flexibility Transfer	0	825,000	768,473	768,473
8998-0000	Flexibility Transfer	0	(825,000)	(768,473)	(768,473)
TOTALS		<u>50,000</u>	<u>905,000</u>	<u>862,841</u>	<u>862,841</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2008/09 ADOPTED BUDGET	2008/09 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/2009	2008/09 ANNUAL BUDGET
4300	Materials & Supplies	0	9,816	9,816	9,816
5600	Contracts & Repairs	2,409,694	2,324,167	838,317	1,879,577
7619	Interfund Transfer	0	825,000	768,473	768,473
TOTALS		<u>2,409,694</u>	<u>3,158,983</u>	<u>1,616,606</u>	<u>2,657,866</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT
JUNE 30, 2009

DEFERRED MAINTENANCE FUND - PROJECTS

PROJECT SITE	DESCRIPTION	2008/09 ADOPTED BUDGET	2008/09 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/2009	2008/09 ANNUAL BUDGET	
ACACIA	M01K	Roofing	9,880	9,880	988	988
ASPEN	M02E	Repair Roof	9,880	988	1,041	1,041
ASPEN	M02F	Refinish Stage	3,255	3,255	0	0
BANYAN	M03M	Replace Master Clock	4,000	4,000	2,972	2,972
BANYAN	M03I	Reroof Portable Building 25	10,034	2,935	2,935	2,935
BANYAN	M03J	Replace Carpet Rm 4	9,880	9,880	9,880	9,880
BANYAN		Replace Decking and TPA Roof	7,500	7,500	0	7,500
BANYAN	M03O	Playground Striping	0	0	1,581	1,581
COLINA	M04I	Repair Roof	7,500	7,500	1,244	1,244
COLINA		Water Heater/Furnace	35,000	35,000	0	35,000
COLINA	M04H	Refinish Gym Floor	3,888	3,886	3,886	3,886
COLINA	M04J	Playground Striping	0	480	480	480
CONEJO	M05K	Replace Heater	5,000	5,000	0	0
CONEJO	M05L	Replace Kitchen Flooring	3,800	3,746	3,746	3,746
CONEJO	M05M	Grind & Seal Kindergarten	5,400	5,400	0	0
CONEJO	M05N	Patch Slurry "K"North	4,900	4,015	4,015	4,015
CONEJO		Replace Galvanized Piping	29,000	29,000	0	29,000
CONEJO	M05P	HVAC Units	65,000	65,000	17,750	65,000
CONEJO		Roof Repair	6,500	6,500	0	6,500
CONEJO	M05Q	Playground Striping	0	885	885	885
CVHS	M06C	Asphalt in Front of School	0	0	1,685	1,685
CYPRESS	M07F	Repair Roof	7,400	1,344	668	668
DISTRICT	M00A	Monitoring Wells-M&O	20,000	60,000	26,514	26,514
DISTRICT	M00H	Abandon Well	0	0	39,310	39,310
DISTRICT		Roof Repair	4,000	4,000	0	0
DISTRICT WIDE		Playground Striping	10,782	10,782	0	0
DISTRICT WIDE		Parking Lot Striping	18,000	18,000	0	0
GLENWOOD		Paint Exterior Rm 3A	9,500	9,500	0	9,500
GLENWOOD		Flooring	12,000	0	0	0
GLENWOOD	M08J	Replace Carpet Rm 27	5,000	4,000	4,000	4,000
GLENWOOD	M08L	Asphalt	4,000	4,489	4,489	4,489
GLENWOOD	M08K	Replace Flooring Administration	20,900	22,356	22,356	22,356
HORIZON HILLS		Paving - Kingergarten Play Area	22,400	22,400	0	22,400
HORIZON HILLS	M09C	Repair Roof	9,880	944	988	988
LADERA	M10H	Paving - Kingergarten Play Area	28,800	28,800	10,574	10,574
LADERA	M10G	Kitchen Flooring	9,685	9,685	9,685	9,685
LADERA	M10J	Playground Striping	0	254	254	254
LOS CERRITOS	M11G	Replace Carpet	61,460	87,943	62,250	62,250
LOS CERRITOS	M11H	Repair Roof/Maintenance	10,000	10,000	2,489	2,489
LOS CERRITOS		Water Heater/Furnace	35,000	35,000	0	35,000
LOS CERRITOS	M11F	Refinish Gym Floor	3,888	3,886	3,886	3,886
LOS CERRITOS	M11J	Playground Striping	0	702	702	702
LANG RANCH		Install Add'l Foyer Wind Block Doors	15,000	15,000	0	15,000
LANG RANCH		Plan Future Front Vestibule	2,000	2,000	0	2,000
LANG RANCH		Replant Slopes	8,000	8,000	0	8,000
LANG RANCH		Paint Exterior Doors	10,000	10,000	0	10,000
LANG RANCH	M31A	Repair Flashing at Wall Junctions	25,000	25,000	1,244	1,244
LANG RANCH	M31B	Repair Roof	4,000	4,000	2,687	2,687
LANG RANCH	M31C	Replace Concrete Trash Area	27,000	27,000	13,766	13,766
MADRONA		Replace Handrails Both Buildings	95,000	95,000	0	95,000
MADRONA		Replace Analog Clocks	17,500	17,500	0	17,500
MADRONA		Replace Front Hardscape/Sidewalk	12,000	12,000	0	12,000
MANZANITA		Parkway Replacement	30,000	30,000	0	30,000
MANZANITA	M13L	Replace Flooring Rm 1-6	64,340	64,876	64,876	64,876
MANZANITA	M13M	Repair Roof	6,880	824	668	668
MAPLE	M14E	Repair Roof	6,880	1,912	1,912	1,912
MAPLE		Asphalt Paving - Play Area	15,000	15,000	0	15,000
MEADOWS		Replace Analog Clocks	17,500	17,500	0	17,500
MEADOWS	M15I	Replace Master Clock	4,000	2,972	2,972	2,972
MEADOWS		Roof Repair	4,000	4,000	0	4,000

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT
JUNE 30, 2009

DEFERRED MAINTENANCE FUND - PROJECTS

PROJECT SITE	DESCRIPTION	2008/09 ADOPTED BUDGET	2008/09 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/2009	2008/09 ANNUAL BUDGET
NPHS	M16K Remove & Replace Gym Light Fixtures	31,420	(1,800)	(1,800)	0
NPHS	M16M Remove & Replace M-2 Carpet	7,870	7,870	7,870	7,870
NPHS	M16N Patch/Seal Service Road	40,000	37,537	11,442	11,442
NPHS	Water Heater/Furnace	195,000	195,000	0	195,000
NPHS	M16L Refinish Gym Floor	3,980	3,978	3,978	3,978
PARK OAKS	Resurface Walkway	35,000	35,000	0	35,000
PARK OAKS	M17H Refinish Stage	4,840	4,840	0	0
PARK OAKS	M17J Repair Roof	4,000	4,000	1,244	1,244
PARK OAKS	M17I Four HVAC Units	28,000	25,950	25,950	25,950
REDWOOD	Paint Exterior Building	30,000	30,000	0	30,000
REDWOOD	M18C Repair Roof	19,760	1,976	1,976	1,976
REDWOOD	M18D Refinish Stage	3,900	3,900	0	0
REDWOOD	M18B Refinish Gym Floor	3,888	3,886	3,886	3,886
SEQUOIA	M19M Pave Basketball Court	190,000	190,000	108,244	108,244
SEQUOIA	M19K Replace Library Carpet	7,640	7,640	7,640	7,640
SEQUOIA	M19L Repair Roof/Maintenance	13,360	1,336	1,336	1,336
SEQUOIA	Asphalt Parking Lot East	15,000	15,000	0	15,000
SEQUOIA	M19I Refinish Gym Floor	3,888	3,886	3,886	3,886
SEQUOIA	M19N Plumbing Repairs	0	425	425	425
SEQUOIA	M19O Playground Striping	0	1,245	1,245	1,245
SYCAMORE	Slurry Seal Play Courts/Parking	20,000	20,000	0	20,000
TOHS	M20S Replace Heaters Activity & Locker Rooms	0	6,620	6,620	6,620
TOHS	HVAC Building A6	35,000	35,000	0	35,000
TOHS	M20V Replace Roof	150,000	150,000	27,993	27,993
TOHS	M20X Flooring	59,934	0	0	0
TOHS	M20Y Remove & Replace Gym Light Fixtures	13,445	(1,800)	(1,800)	0
TOHS	Water Heater/Furnace	130,000	130,000	0	130,000
TOHS	M20W Refinish Gym Floor	3,980	3,979	3,979	3,979
TOHS	M20Z Parking Lot East/Service Road	55,000	55,000	20,083	20,083
TOHS	Thermostats for Modulars	3,500	3,500	0	3,500
TRIUNFO	M00G Paving - Kingergarten Play Area	7,056	7,050	7,050	7,050
UNIVERSITY	Replace Analog Clocks	17,500	17,500	0	17,500
UNIVERSITY	M22K Replace Master Clock	4,000	4,000	2,972	2,972
UNIVERSITY	M22J Asphalt Handball Court Play Area	13,000	12,949	4,658	4,658
WALNUT	M23G Paving - Kingergarten Play Area	22,400	26,950	24,500	24,500
WALNUT	M23F Asphalt	0	0	0	0
WALNUT	Roof Repair	7,400	7,400	0	7,400
WALNUT	M23H Playground Striping	0	1,530	1,530	1,530
WAVERLY	M24A Replace Galvanized Piping	28,000	28,000	8,500	28,000
WAVERLY	M24B Replace Flooring	0	0	4,003	4,003
WAVERLY	Roof Repair	6,500	6,500	0	6,500
WAVERLY	Roof Portable G	7,500	7,500	0	7,500
WEATHERSFLD	M25G Replace Kitchen Flooring	8,780	8,780	8,780	8,780
WEATHERSFLD	M25H Repair Roof	4,000	4,000	1,244	1,244
WEATHERSFLD	M25J Playground Striping	0	675	675	675
WESTLAKE	Replace Roof 18-20	63,000	63,000	0	63,000
WESTLAKE	M26F Flooring K, 1 & 2	15,000	15,000	11,930	15,000
WESTLAKE	M26G Repair Roof Tiles	35,000	29,593	30,838	30,838
WESTLAKE	M26H Playground Striping	0	640	640	640
WHS	Inspect Bridge	5,000	5,000	0	5,000
WHS	M27J Replace Carpet D,E,F,G,H	30,000	29,873	29,873	29,873
WHS	M27K Replace Flooring	54,740	87,732	121,541	121,541
WHS	M27L Light Fixture Replacement	14,500	22,400	(13,540)	0
WHS	M27H Gym Floor	6,201	6,210	6,210	6,210
WESTLAKE HILLS	M28F Asphalt - SLURRY "K" Play Area	2,500	2,500	2,109	2,109
WILDWOOD	Paving - Hardscape front	8,000	8,000	0	8,000
WILDWOOD	Replace gutters, Paint Existing	5,000	5,000	0	5,000
WILDWOOD	M29H Repair Roof	4,000	4,000	1,246	1,246
WILDWOOD	M29G HVAC	55,000	55,000	28,085	28,085
WILDWOOD	M29J Playground Striping	0	1,714	1,714	1,714
		2,409,694	2,333,983	848,133	1,889,393

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 JUNE 30, 2009

DEVELOPER DONATION FUND #2

NET BEGINNING BALANCE - JULY 1, 2008	991
Income	<u>1,485,924</u>
TOTAL INCOME and NET BEGINNING BALANCE	1,486,915
Expenditures	<u>(1,409,331)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2009	<u><u>77,584</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2008	1,068,986
Add: Cash Receipts July 1, 2008 through June 30, 2009	
Accounts Receivable	10,025
Due from Other Funds	687,049
Income	<u>1,485,924</u>
TOTAL CASH AVAILABLE	<u>2,182,998</u>
Deduct: Expenditures July 1, 2008 through June 30, 2009	
Accounts Payable	4,266
Due to Other Funds	22,161
Expenditures	<u>1,409,331</u>
CASH IN COUNTY TREASURY - JUNE 30, 2009	<u><u>(1,435,758)</u></u>
	<u><u>1,816,226</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 JUNE 30, 2009

DEVELOPER DONATION FUND #2

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2008/09 ADOPTED BUDGET	2008/09 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/09	2008/09 ANNUAL BUDGET
8660	Interest	25,000	25,000	21,956	21,956
8681	Developer Donation Fees	1,200,000	500,000	581,938	581,938
8919	Interfund Tsf Surplus Prop	0	882,030	882,030	882,030
TOTALS		<u>1,225,000</u>	<u>1,407,030</u>	<u>1,485,924</u>	<u>1,485,924</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2008/09 ADOPTED BUDGET	2008/09 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/09	2008/09 ANNUAL BUDGET
2000	Classified Salaries	42,183	27,329	28,621	28,621
3000	Employee Benefits	14,523	10,442	10,460	10,460
5000	Contracted Services	1,000	0	0	0
7439	Other Debt Service Pymts	1,353,231	1,370,250	1,370,250	1,370,250
TOTALS		<u>1,410,937</u>	<u>1,408,021</u>	<u>1,409,331</u>	<u>1,409,331</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 JUNE 30, 2009

DEVELOPER DONATION FUND #2 - PROJECTS

DESCRIPTION	2008/09 ADOPTED BUDGET	2008/09 1ST INTERIM BUDGET	ACTUAL EXPENSE 06/30/09	2008/09 ANNUAL BUDGET
Classified Salaries	42,183	27,329	28,621	28,621
Employee Benefits	14,523	10,442	10,460	10,460
Professional Services	1,000	0	0	0
Lease Purchase Payments	1,353,231	1,370,250	1,370,250	1,370,250
TOTALS	<u>1,410,937</u>	<u>1,408,021</u>	<u>1,409,331</u>	<u>1,409,331</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 JUNE 30, 2009

HEALTH & WELFARE FUND

NET BEGINNING BALANCE - JULY 1, 2008	314,362
Reserve for Claims	
Income	<u>20,788,978</u>
Total Income and Net Beginning Balance	21,103,340
Expenditures	<u>(22,469,071)</u>
NET ENDING BALANCE - JUNE 30, 2009	<u><u>(1,365,731)</u></u>
Reserve for Claims	

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2008	1,995,916
Add: Cash Receipts July 1, 2008 through June 30, 2009	
Revolving Cash	22,750
Accounts Receivable	(3,263)
Due From Other Funds	(1,308)
Income	<u>20,788,978</u>
TOTAL CASH AVAILABLE	<u>20,807,157</u>
Deduct: Expenditures July 1, 2008 through June 30, 2009	
Accounts Payable	(105,816)
Due to Other Funds	(1,750,108)
Expenditures	<u>22,469,071</u>
CASH IN COUNTY TREASURY - JUNE 30, 2009	<u><u>2,189,926</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 JUNE 30, 2009

HEALTH & WELFARE FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2008/09 ADOPTED BUDGET	2008/09 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/09	2008/09 ANNUAL BUDGET
8660	Interest	100,000	100,000	46,748	46,748
8674	Contracted Services from Other Funds	22,171,990	21,599,749	20,724,836	20,724,836
8699	Other Revenue	0	7,883	17,394	17,394
8919	Other Transfer In - WC	0	0	0	0
TOTALS		<u>22,271,990</u>	<u>21,707,632</u>	<u>20,788,978</u>	<u>20,788,978</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2008/09 ADOPTED BUDGET	2008/09 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/09	2008/09 ANNUAL BUDGET
2000	Classified Salaries	123,159	119,704	120,349	119,704
3000	Employee Benefits	49,054	48,870	48,763	48,870
4000	Supplies	26,000	26,000	16,928	26,000
5000	Other Services	160,270	160,270	453,097	160,270
5815	Paid Fees	7,200,000	6,913,879	7,663,751	6,913,879
5880	Paid Claims	15,000,000	14,713,879	14,166,052	14,713,879
5900	Communications	1,300	1,300	131	1,300
SUBTOTAL		<u>22,559,783</u>	<u>21,983,902</u>	<u>22,469,071</u>	<u>21,983,902</u>
Reserve for Claims		<u>167,597</u>	<u>38,092</u>	<u>(1,365,731)</u>	<u>0</u>
TOTALS		<u>22,727,380</u>	<u>22,021,994</u>	<u>21,103,340</u>	<u>21,983,902</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT
JUNE 30, 2009

PRIVATE PURPOSE TRUST FUND

NET BEGINNING BALANCE JULY 1, 2008	20
Income	<u>2,208</u>
Total Income and Net Beginning Balance	2,228
Expenditures	<u>(2,207)</u>
NET ENDING BALANCE - JUNE 30, 2009	<u><u>21</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2008	20
Add: Cash Receipts July 1, 2008 through June 30, 2009	
Income	<u>2,208</u> <u>2,208</u>
TOTAL CASH AVAILABLE	2,228
Deduct: Expenditures July 1, 2008 through June 30, 2009	
Expenditures	<u>2,207</u> <u>(2,207)</u>
CASH IN COUNTY TREASURY - JUNE 30, 2009	<u><u>21</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 JUNE 30, 2009

PRIVATE PURPOSE TRUST FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2008/09 ADOPTED BUDGET	2008/09 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/09	2008/09 ANNUAL BUDGET
8660	Interest	6	6	0	6
8699	Other Income	0	0	2,208	2,208
TOTALS		<u>6</u>	<u>6</u>	<u>2,208</u>	<u>2,214</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2008/09 ADOPTED BUDGET	2008/09 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/09	2008/09 ANNUAL BUDGET
7299	Other Transfers Out	0	0	2,207	2,207
TOTALS		<u>0</u>	<u>0</u>	<u>2,207</u>	<u>2,207</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 JUNE 30, 2009

SCHOOL MODERNIZATION FUND

NET BEGINNING BALANCE JULY 1, 2008	2,837,719
Income	<u>2,246,584</u>
Total Estimated Income and Net Beginning Balance	5,084,303
Expenditures	<u>(3,998,026)</u>
NET ENDING BALANCE - JUNE 30, 2009	<u><u>1,086,277</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2008	7,325,441
Add: Cash Receipts July 1, 2008 through June 30, 2009	
Accounts Receivable	85,881
Fiscal Agent Funds	103,372
Due from Other Funds	507,948
Income	<u>2,246,584</u>
TOTAL CASH AVAILABLE	<u>2,943,785</u>
Deduct: Expenditures July 1, 2008 through June 30, 2009	
Accounts Payable	768,634
Due to Other Funds	4,925,749
Expenditures	<u>3,998,026</u>
CASH IN COUNTY TREASURY - JUNE 30, 2009	<u><u>(9,692,409)</u></u>
	<u><u>576,817</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT
JUNE 30, 2009

SCHOOL MODERNIZATION FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2008/09 ADOPTED BUDGET	2008/09 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/09	2008/09 ANNUAL BUDGET
8545	Other State Revenue - Colina 051	0	0	0	0
8545	Other State Revenue - Ladera 046	0	0	0	0
8545	Other State Revenue - Los Cerr 50	0	0	0	0
8545	Other State Revenue - Manz 052	0	0	0	0
8545	Other State Revenue - Maple	0	0	0	0
8545	Other State Revenue - NPHS 49	0	0	0	0
8545	Other State Revenue - Park Oaks	0	0	0	0
8545	Other State Revenue - Sequoia	0	0	0	0
8545	Other State Revenue - University	0	0	0	0
8545	Other State Revenue - Madrona 056	385,070	385,070	385,070	385,070
8545	Other State Revenue - Madrona 057	1,150,190	1,150,190	1,150,190	1,150,190
8545	Other State Revenue - Meadows	0	188,598	0	0
8545	Other State Revenue - Redwood	618,795	618,795	618,795	618,795
8660	Interest	350,000	100,000	92,529	92,529
TOTALS		<u>2,504,055</u>	<u>2,442,653</u>	<u>2,246,584</u>	<u>2,246,584</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2008/09 ADOPTED BUDGET	2008/09 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/09	2008/09 ANNUAL BUDGET
2000	Classified Support	0	328	328	328
3000	Benefits	0	31	31	31
4000	Supplies	0	55,369	69,922	55,369
5000	Services/Other Operating Exp	2,881,863	1,752,333	1,704,891	1,825,888
6000	Capital Outlay	0	68,799	68,799	68,799
7600	Interfund Transfer	2,154,055	2,342,653	2,154,055	2,154,055
TOTALS		<u>5,035,918</u>	<u>4,219,513</u>	<u>3,998,026</u>	<u>4,104,470</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 JUNE 30, 2009

SCHOOL MODERNIZATION FUND - PROJECTS

DESCRIPTION	2008/09 ADOPTED EXPENSE	2008/09 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/09	2008/09 ANNUAL BUDGET
COLINA	0	0	0	0
LADERA	0	0	0	0
LOS CERRITOS MODERNIZATION	0	0	45,000	45,000
LOS CERRITOS PRIOR YEAR PROJECTS	0	0	0	0
LOS CERRITOS SHOP BLDG	0	0	0	0
LOS CERRITOS COUNSELING OFFICE	0	0	0	0
MADRONA 056-057	1,535,260	1,535,260	1,535,260	1,535,260
MANZANITA	0	0	0	0
MAPLE	0	0	0	0
MEADOWS	0	188,598	0	0
NPHS	0	0	0	0
PARK OAKS	0	0	0	0
REDWOOD	618,795	618,795	618,795	618,795
SEQUOIA	0	0	0	0
SYCAMORE GYM	0	0	0	0
TOHS CONVERT SCI LABS	1,451,421	1,061,835	983,946	1,090,390
UNIVERSITY	0	0	0	0
WHS HVAC, BOILERS, TOWERS	1,430,442	815,025	815,025	815,025
WHS MODERNIZATION	0	0	0	0
WHS SERVICE ROAD	0	0	0	0
WHS SERV RD LAKEVIEW	0	0	0	0
WHS FIRE ALARM, CLOCK, BELL	0	0	0	0
WHS THEATRE RENOVATION	0	0	0	0
WHS DRAINAGE MIDDLE TIER FIELDS	0	0	0	0
TOTAL PROJECT EXPENSES	5,035,918	4,219,513	3,998,026	4,104,470

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 JUNE 30, 2009

SURPLUS PROPERTY FUND

NET BEGINNING BALANCE - JULY 1, 2008		3,209,838
Income		<u>93,126</u>
Total Income and Net Beginning Balance		3,302,964
Expenditures		<u>(903,461)</u>
NET ENDING BALANCE - JUNE 30, 2009		<u>2,399,503</u>
Reserve for Lease Purchase Payments		<u>2,399,503</u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2008		3,165,281
Add: Cash Receipts July 1, 2008 through June 30, 2009		
Accounts Receivable	27,145	
Income	<u>93,126</u>	<u>120,271</u>
TOTAL CASH AVAILABLE		3,285,552
Deduct: Expenditures July 1, 2008 through June 30, 2009		
Accounts Payable	612	
Expenditures	<u>903,461</u>	<u>(904,073)</u>
CASH IN COUNTY TREASURY - JUNE 30, 2009		<u>2,381,479</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 JUNE 30, 2009

SURPLUS PROPERTY FUND

STATEMENT OF INCOME

SOURCE OF INCOME	DESCRIPTION	2008/09 ADOPTED BUDGET	2008/09 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/09	2008/09 ANNUAL BUDGET
8660	Interest	150,000	120,000	93,126	93,126
	TOTALS	<u>150,000</u>	<u>120,000</u>	<u>93,126</u>	<u>93,126</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2008/09 ADOPTED BUDGET	2008/09 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/09	2008/09 ANNUAL BUDGET
5000	Contracted Services	3,000,000	103,215	21,431	115,491
7619	Interfund Tsf DD2	0	882,030	882,030	882,030
	TOTALS	<u>3,000,000</u>	<u>985,245</u>	<u>903,461</u>	<u>997,521</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 JUNE 30, 2009

SURPLUS PROPERTY FUND

DESCRIPTION	2008/09 ADOPTED BUDGET	2008/09 1ST INTERIM BUDGET	ACTUAL EXPENSE 06/30/09	2008/09 ANNUAL BUDGET
Conejo Valley High School	3,000,000	3,215	15,491	15,491
Architectural M & O Relocation	0	100,000	5,940	100,000
	<u>3,000,000</u>	<u>103,215</u>	<u>21,431</u>	<u>115,491</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 JUNE 30, 2009

TOPASS FUND

NET BEGINNING BALANCE - JULY 1, 2008	125,569
Income	<u>63,329</u>
Total Income and Net Beginning Balance	188,898
Expenditures	<u>(63,764)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2009	<u><u>125,134</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2008	113,010
Add: Cash Receipts July 1, 2008 through June 30, 2009	
Accounts Receivable	1,402
Due from Other Funds	14,884
Income	<u>63,329</u>
TOTAL CASH AVAILABLE	<u>79,615</u>
Deduct: Expenditures July 1, 2008 through June 30, 2009	
Accounts Payable	(3,978)
Due to Other Funds	60,652
Expenditures	<u>63,764</u>
CASH IN COUNTY TREASURY - JUNE 30, 2009	<u><u>(120,438)</u></u>
	<u><u>72,187</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 JUNE 30, 2009

TOPASS FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2008/09 ADOPTED BUDGET	2008/09 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/09	2008/09 ANNUAL BUDGET
8660	Interest - Fund	5,000	4,000	2,869	2,869
8660	Interest - TOPASS	3,900	1,000	696	696
8912	TOPASS Pass Thru	934,064	934,283	59,764	934,283
TOTALS		<u>942,964</u>	<u>939,283</u>	<u>63,329</u>	<u>937,848</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2008/09 ADOPTED BUDGET	2008/09 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/09	2008/09 ANNUAL BUDGET
2000	Classified Salaries	41,076	41,076	44,330	44,330
3000	Employee Benefits	14,988	15,207	15,434	15,434
5000	Contracted Services	878,000	878,000	0	878,000
7612	Interest on Loan from GF	4,000	4,000	4,000	4,000
TOTALS		<u>938,064</u>	<u>938,283</u>	<u>63,764</u>	<u>941,764</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT
JUNE 30, 2009

TOPASS FUND

SITE	DESCRIPTION	2008/09 ADOPTED BUDGET	2008/09 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/09	2008/09 ANNUAL BUDGET
	Admin Salaries	41,076	41,076	44,330	44,330
	Admin Benefits	14,988	15,207	15,433	15,433
	Interest on Loan from G/F	4,000	4,000	4,000	4,000
	TOTAL ADMINISTRATION	60,064	60,283	63,763	63,763
 <u>TOPASS AREA #5 (NEWBURY PARK)</u>					
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
		176,000	176,000	0	176,000
 <u>TOPASS AREA #2 (THOUSAND OAKS)</u>					
CVHS	Environmental Study, Design & Bid	350,000	350,000	0	350,000
TOHS	Swimming Pool Rehab	0	0	0	0
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
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
	TOTAL AREA #2	702,000	702,000	0	702,000
 TOTALS		<u>938,064</u>	<u>938,283</u>	<u>63,763</u>	<u>941,763</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 JUNE 30, 2009

WORKER COMPENSATION FUND

NET BEGINNING BALANCE - JULY 1, 2008	5,121,150
Income	<u>1,809,952</u>
Total Income and Net Beginning Balance	6,931,102
Expenditures	<u>(2,199,048)</u>
NET ENDING BALANCE - JUNE 30, 2009	<u><u>4,732,054</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2008	3,026,828
Add: Cash Receipts July 1, 2008 through June 30, 2009	
Accounts Receivable	29,753
Due From Other Funds	(1,751,337)
Income	<u>1,809,952</u>
	<u>88,368</u>
TOTAL CASH AVAILABLE	3,115,196
Deduct: Expenditures July 1, 2008 through June 30, 2009	
Accounts Payable	65,451
Due to Other Funds	5,230
Expenditures	<u>2,199,048</u>
	<u>(2,269,729)</u>
CASH IN COUNTY TREASURY - JUNE 30, 2009	<u><u>845,467</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT
JUNE 30, 2009

WORKER COMPENSATION FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2008/09 ADOPTED BUDGET	2008/09 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/09	2008/09 ANNUAL BUDGET
8660	Interest	150,000	100,000	40,391	40,391
8674	Contracted Svcs from Gen Fund & Oth Funds	1,610,834	1,728,336	1,769,561	1,769,562
TOTALS		<u>1,760,834</u>	<u>1,828,336</u>	<u>1,809,952</u>	<u>1,809,953</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2008/09 ADOPTED BUDGET	2008/09 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/09	2008/09 ANNUAL BUDGET
2000	Classified Salaries	62,096	61,744	62,286	62,287
3000	Employee Benefits	23,282	26,792	26,866	26,792
4000	Supplies	3,100	2,000	431	2,000
5200	Mileage/Conf/Dues	4,770	4,770	4,087	4,770
5450	Insurance	202,128	202,128	169,515	202,128
5600	Rents/Leases/Repairs	1,225	600	0	600
5750	Interfund Transfer	5,000	3,000	0	3,000
5800	Other Services	16,200	24,000	13,823	24,000
5815	Fees	207,000	207,000	204,154	207,000
5880	Paid Claims	1,600,000	1,600,000	967,810	1,600,000
5920	Communications	300	300	76	300
7619	Interfund Transfer	750,000	750,000	750,000	750,000
SUBTOTAL		2,875,101	2,882,334	2,199,048	2,882,877
Reserve for Claims		3,264,074	4,067,152	4,732,054	0
TOTALS		<u>6,139,175</u>	<u>6,949,486</u>	<u>6,931,102</u>	<u>2,882,877</u>