

**CONEJO VALLEY
UNIFIED SCHOOL DISTRICT**



2009-2010
SECOND INTERIM
FINANCIAL STATEMENTS

BOARD MEETING OF MARCH 16, 2010

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
FINANCIAL STATEMENT
JANUARY 31, 2010

NET BEGINNING BALANCE JULY 1, 2009		22,331,972
Stores	265,388	
Revolving Cash	33,000	
Reserve for Program Carryovers	2,686,578	
School Carryovers	586,980	
State Fiscal Stabilization Funds Reserve	5,727,319	
Revenue Limit Reserve (09-10 One-Time Reduction)	5,360,789	
3% Reserve for Contingency	5,011,853	
Reserve for 09-10 Budget Development	<u>2,660,065</u>	
Estimated Incomes		<u>165,939,025</u>
Total Estimated Income and Beginning Balance		188,270,997
Estimated Expenditures		<u>178,978,500</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2010		<u><u>9,292,497</u></u>

BREAKDOWN OF NET ENDING BALANCE

Stores		265,388
Revolving Cash		43,000
Reserve for Program Carryovers		161,617
3% Reserve for Contingency		5,369,355
Reserve for 10-11 Budget Development		<u>3,453,137</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2010		<u><u>9,292,497</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
STATEMENT OF CASH BALANCE

JANUARY 31, 2010

CASH IN COUNTY TREASURY - JULY 1, 2009		6,671,663
Add: Cash Receipts July 1, 2009 to January 31, 2010		
Accounts Receivable	16,862,777	
Due from Other Funds	(90,517)	
Income	84,557,937	
Stores	74,862	
Prepaid Expenditures	<u>(27,584)</u>	<u>101,377,475</u>
 TOTAL CASH AVAILABLE		 108,049,138
 Deduct: Expenditures July 1, 2009 through January 31, 2010		
Accounts Payable	369,583	
Expenditures	83,228,779	
Due to Other Funds	14,992	
Deferred Revenue	1,955,165	
Good Faith Tran Loan	<u>(19,690,000)</u>	<u>65,878,519</u>
 CASH IN COUNTY TREASURY - JANUARY 31, 2010		 <u><u>42,170,619</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF INCOME
JANUARY 31, 2010

MAJOR	DESCRIPTION	2009/10 ADOPTED BUDGET	2009/10 1ST INTERIM BUDGET	ACTUAL REVENUE 01/31/10	2009/10 PROJECTED BUDGET
REVENUE LIMIT SOURCES					
8011	State Aid Revenue Limit	31,954,303	26,833,955	17,496,814	26,700,814
8015	Charter School	(936,014)	(1,067,836)	(41,967)	(1,097,430)
8021	Tax Relief Subventions	795,784	754,482	405,920	754,482
8029	Other Subventions	0	58,625	0	58,625
8041	Secured Roll Taxes	76,568,483	73,690,619	38,062,784	73,690,619
8042	Unsecured Roll Taxes	2,480,979	2,837,124	2,918,719	2,837,124
8043	Prior Years' Taxes	363,512	290,809	567,028	290,809
8044	Supplemental Taxes	1,263,755	1,421,937	720,953	1,421,937
8045	Education Revenue Aug Fund	(2,682,178)	(1,169,648)	209,385	(1,169,648)
8081	Royalties and Bonuses	1,001	272	0	272
	TOTAL REVENUE	109,809,625	103,650,339	60,339,636	103,487,604
8092	PERS Reduction Adjustment	534,266	507,892	416,551	510,008
	TOTAL REVENUE LIMIT SOURCES:	110,343,891	104,158,231	60,756,187	103,997,612
FEDERAL					
8181	Special Ed PL94-142	3,453,923	3,453,923	0	3,453,923
8181	Special Ed PL94-142 - Prior Year	0	(60,448)	0	(60,448)
8181	ARRA - IDEA	4,019,261	4,019,261	803,852	4,035,541
8182	Special Ed Preschool	356,199	356,199	0	363,314
8182	ARRA - Preschool (3319)	435,292	164,608	32,921	165,382
8182	ARRA - Preschool (3324)	0	270,684	54,137	271,780
8182	Special Ed Low Incident	0	0	2,141	2,141
8290	Advanced Placement Exam Grant	0	8,376	8,376	8,376
8290	Drug Free Schools	46,500	46,513	96	53,613
8290	IASA Title V	0	2,589	2,460	2,589
8290	Immigration Education Program	38,095	38,095	6,309	47,880
8290	IASATitle I	1,400,200	1,639,348	825,166	1,639,348
8290	ARRA - Title I	866,374	857,535	381,029	857,535
8290	State Fiscal Stabilization Fund	7,888,700	2,161,381	2,161,381	2,161,381
8290	Title IIA	553,565	759,638	206,074	745,026
8290	Title IID	0	21,062	1,388	21,062
8290	Title III Part A (LEP)	199,025	199,025	29,548	213,500
8290	Carl Perkins - Vocational Education	81,953	81,953	0	89,492
	TOTAL FEDERAL REVENUE	19,339,087	14,019,742	4,514,878	14,071,435
STATE					
8311	Economic Impact Aid	1,214,559	1,214,559	687,441	1,145,735
8311	Revenue Limit Supplemental Hours	761,194	0	0	0
8311	Special Ed Infant	184,983	184,983	101,741	184,983
8311	Special Ed Transportation	260,166	595,843	327,714	595,843
8311	Transportation	75,964	173,975	95,688	173,975
8311	Special Ed Mental Health Prevention	99,345	99,345	97,262	97,262
8311	Special Ed Mental Health Prevention-Prior Yr	0	10,800	10,800	10,800
8434	Class Size Reduction	4,838,778	4,819,500	1,510,110	4,819,500
8560	Lottery	2,761,963	2,840,251	771,606	2,811,677
8590	SB666 Class Size	162,254	207,958	0	207,958
8590	SB666 Class Size - Prior Year	0	185,905	185,905	185,905
8590	SB12 Class Size 9th Grade	497,153	637,399	304,087	637,399
8590	Adult Ed Revenue Limit	0	2,175,208	1,411,122	2,175,208
8590	Advanced Placement	0	10,189	13,281	20,603
8590	Special Ed Student Workability	112,660	112,660	58,831	117,660

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF INCOME
JANUARY 31, 2010

MAJOR	DESCRIPTION	2009/10 ADOPTED BUDGET	2009/10 1ST INTERIM BUDGET	ACTUAL REVENUE 01/31/10	2009/10 PROJECTED BUDGET
8590	Flexibility - Arts and Music Grant	291,117	291,117	0	297,314
8590	Flexibility - High School Exit Exam	86,897	102,161	94,998	102,225
8590	Flexibility - BTSA PAR Mentor	305,718	305,651	163,772	305,651
8590	California English Language	0	12,369	12,369	12,369
8590	California Partnership	129,760	147,358	111,276	147,358
8590	CalPads	0	189,552	161,119	189,552
8590	Flexibility - Comm Based English Tutor	57,871	57,871	57,919	57,919
8590	Continuation High School Block Grant	102,378	102,378	96,257	102,378
8590	Flexibility - Deferred Maintenance	616,315	815,649	815,649	815,649
8590	English Language Acquisition	82,000	77,211	77,211	77,211
8590	Flexibility - GATE	158,000	158,000	34,471	158,000
8590	Gov Performance/API Award	0	4,315	4,315	4,315
8590	Hourly RL Supplemental	0	523,742	125,361	523,742
8590	Hourly RL Supplemental - Prior Year	0	63,862	63,862	63,862
8590	Flexibility - Instructional Materials Fund	1,376,727	1,376,727	615,664	1,376,727
8590	International Baccalaureate	20,274	20,293	20,838	20,839
8590	Math/Reading Staff Development	0	117,410	156,546	218,667
8590	Medi Cal Billing	0	26,992	71,447	100,015
8590	Medi Cal Administrative	0	0	16,539	16,539
8590	Oral Health Assessment	0	0	0	(2,129)
8590	Pupil Testing Incentive	87,000	235,828	148,828	235,828
8590	Flexibility - At Risk Counseling	623,541	618,974	23,835	618,974
8590	Flexibility - School Safety Funds	301,823	294,743	70,416	294,743
8590	School Garden Program	0	1,679	1,680	1,679
8590	Global Entrepreneurship Program	100,125	146,403	146,402	146,403
8590	Flexibility - Global Entrepreneurship Program	0	0	100,244	100,244
8590	Flexibility - Staff Development Days	873,334	871,573	479,368	871,573
8590	Flexibility - School Improvement Program	1,204,251	1,204,251	660,966	1,201,751
8590	State Grant Test Lead Water	0	3,726	3,726	3,726
8590	Student Identification	0	16,263	16,263	16,263
8590	Flexibility - Targeted Inst'l Improvement Grant	1,062,016	1,058,893	611,320	1,058,893
8590	Targeted Inst'l Improvement Grant- Prior Year	0	36,747	36,747	36,747
8590	Tenth Grade Counseling-Block Grant	71,144	72,636	0	72,636
8590	Tobacco Use Prevention	30,341	48,111	17,770	48,111
	TOTAL STATE REVENUE	18,549,651	22,271,060	10,592,766	22,480,282
LOCAL					
8631	Sale of Equipment & Supplies	3,500	3,500	0	3,500
8650	Rentals & Leases - Civic Center	657,624	391,060	164,836	426,146
8650	Rentals & Leases - MATES	0	54,285	29,608	54,285
8650	Rentals & Leases - Sites	0	224,592	139,013	224,592
8660	Interest	1,000,000	1,000,000	409,623	1,000,000
8677	Interagency Revenues Miscellaneous	243,990	233,110	40,222	231,796
8689	Transportation Fees	180,000	180,000	80,082	120,000
8689	Other Fees (Ath, Co-Curr & Band)	310,000	345,660	105,890	348,725
8691	Non-Rev Limit 50% Reduction	1,001	272	0	272
8699	Other Local Income	100,000	247,186	303,479	264,715
8699	Advanced Placement Testing	307,744	307,744	0	307,744
8699	ASB Bookkeeper	28,337	28,337	0	28,337
8699	Amgen Grants	0	3,712	4,228	3,712
8699	Auto Mall Donations	0	24,340	24,341	24,340
8699	Community Enhancement	0	6,548	6,714	8,548

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF INCOME
JANUARY 31, 2010

MAJOR	DESCRIPTION	2009/10 ADOPTED BUDGET	2009/10 1ST INTERIM BUDGET	ACTUAL REVENUE 01/31/10	2009/10 PROJECTED BUDGET
8699	Conejo School's Foundation	0	81,694	81,696	83,394
8699	Conejo School's Found-Anonymous Donation	0	40,000	40,000	40,000
8699	Donations/Field Trips	0	602,107	1,212,262	1,376,925
8699	E-Rate Income	200,000	200,000	19,208	200,000
8699	Foreign Student Tuition	0	24,351	24,351	24,351
8699	Kenrose Kitchen Donation	0	17,670	27,670	27,670
8699	Neighborhood City Pay	981,247	232,887	134,485	232,887
8699	Neighborhood City State	611,460	611,736	180,926	611,736
8699	Neighborhood for Learning-Fees	190,000	232,677	157,134	232,677
8699	Neighborhood for Learning	610,800	610,800	141,561	610,800
8699	Outdoor Education	364,642	364,642	0	364,289
8699	Playground Equipment	0	54	54	54
8699	PreSat Testing	29,179	32,360	33,280	33,280
8699	Safety Funds from JPA	173,050	186,128	25,718	186,128
8699	Sage Grant	0	25,740	25,738	25,740
8699	Saturday Enrichment	1,855	25,340	23,465	25,340
8699	Stadium Renovation - NPHS	0	33,521	33,522	33,521
8699	Staff Supplemental - Madrona	0	0	29,690	29,691
8699	Success Maker	0	2,311	2,311	2,311
8699	Technology Programs	0	23,596	23,595	23,596
8699	TOPASS Redevelopment Funds	1,022,000	1,022,000	0	1,061,737
8699	Track Renovation - Cypress	0	5,000	5,000	5,000
8699	Troop Realty Grants	0	11,273	11,273	11,273
8699	Way to Grow	30,000	30,000	10,260	30,000
8699	West Ed Grant	0	20	20	20
	TOTAL LOCAL FUNDS	7,046,429	7,466,253	3,551,255	8,319,132
INCOMING TRANSFERS					
8710	Out-of-District Tuition	10,000	10,000	(40,996)	10,000
8792	SELPA Transfer Spec Ed Master Plan	8,648,601	8,648,601	4,918,168	8,695,466
8792	SELPA Transfer Spec Ed Master Plan-Prior Yr	0	10,778	10,778	10,778
8792	Spec Ed 10 Year Mandate	89,604	89,604	89,604	89,604
8792	Program Specialists	206,719	206,719	0	206,719
8912	Interfund Gen/Special Reserve/TOPASS	4,000	4,000	0	4,000
8919	ARRA-State Fiscal Stabilization Fund	7,888,700	7,888,700	0	7,888,700
8919	Interfund Tsf-Deferred Maintenance-Equipment	0	0	165,297	165,297
	TOTAL INCOMING TRANSFERS	16,847,624	16,858,402	5,142,851	17,070,564
8000	TOTAL INCOME	172,126,682	164,773,688	84,557,937	165,939,025

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF EXPENSE
JANUARY 31, 2010

MAJOR	DESCRIPTION	2009/10 ADOPTED BUDGET	2009/10 1ST INTERIM BUDGET	ACTUAL EXPENSES 01/31/10	2009/10 PROJECTED BUDGET
1100	Teacher Salaries	69,907,896	71,033,802	35,308,452	71,005,265
1100	Certificated Salary Savings	(400,000)	(232,000)	0	(150,000)
1100	Column	450,000	0	0	0
1100	Additional 4 Certificated Teachers	280,801	0	0	0
1200	Counselors, Psychs, Librarians & Nurses	4,408,528	4,602,144	2,691,194	4,637,640
1300	Supt, Ass Supts, Dirctrs, Princps, Coords	6,594,622	6,626,047	3,842,453	6,634,808
1900	Other Certificated Salaries	537,960	574,132	348,118	572,837
	TOTAL CERTIFICATED SALARIES	81,779,807	82,604,125	42,190,217	82,700,550
2100	IA's Occ Ther/Coachs/Class Advs/Tutors	5,240,366	4,823,237	2,927,442	4,846,298
2200	M&O Int/Transp/Health Clerks	7,637,804	7,721,457	4,432,000	7,731,066
2200	Maintenance Salary Savings	(30,000)	(16,500)	0	0
2300	Class Directors & Supv Salaries	1,489,096	1,496,803	858,175	1,444,947
2400	Secretarial & Clerical Salaries	7,255,174	7,198,115	3,883,829	7,049,648
2400	Secretarial & Clerical Salaries Savings	(30,000)	0	0	0
2900	Other Class Salaries	1,371,281	1,405,549	1,287,858	1,484,381
	TOTAL CLASSIFIED SALARIES	22,933,721	22,628,661	13,389,304	22,556,340
3100	STRS	6,714,511	6,728,549	3,431,605	6,683,852
3200	PERS	1,774,727	1,785,156	1,035,052	1,785,333
3300	OASDI/Medicare	2,789,943	2,745,931	1,481,339	2,732,369
3400	Health & Welfare	18,412,882	18,373,486	9,692,910	18,623,082
3500	SUI	319,635	318,447	163,921	313,776
3600	Workers' Compensation	1,613,414	1,610,711	852,651	1,605,449
3700	Retiree Benefits	424,543	424,629	183,036	413,899
3800	PERS Reduction	418,139	399,634	352,578	398,785
3900	Other Benefits	100,156	100,156	43,125	98,561
	TOTAL BENEFITS	32,567,950	32,486,699	17,236,217	32,655,106
4100	Textbooks	264,501	263,753	47,840	314,221
4200	Other Books	204,744	223,532	163,263	163,823
4300	Materials and Supplies	7,967,295	12,194,537	2,174,202	12,685,772
4400	Non-Capitalized Furn/Equip	668,437	837,067	590,646	1,205,105
	TOTAL BOOKS AND SUPPLIES	9,104,977	13,518,889	2,975,951	14,368,921
5120	Professional Services-Transportation	2,089,440	2,089,440	868,000	2,089,440
5200	Travel & Conferences	352,449	369,211	250,844	412,730
5300	Dues & Membership	33,865	38,905	33,137	39,585
5400	Insurance	1,204,352	1,204,352	1,204,989	1,205,383
5500	Operation & Housekeeping Services	4,498,950	4,507,950	1,936,067	4,502,379
5600	Rentals, Leases & Repairs	1,293,139	1,347,389	807,132	1,387,623
5700	Interprogram Chrgs (Postage, CopyCtr)	(140,840)	(143,440)	(83,441)	(160,840)
5800	Prof/Consult Serv & Oper Expenses	4,487,277	4,661,671	1,441,063	4,541,376
5900	Communications	795,935	795,615	366,347	805,065
	TOTAL CONTRACTED SERVICES AND OTHER OPERATING EXPENSES	14,614,567	14,871,093	6,824,138	14,822,741

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF EXPENSE
JANUARY 31, 2010

MAJOR	DESCRIPTION	2009/10 ADOPTED BUDGET	2009/10 1ST INTERIM BUDGET	ACTUAL EXPENSES 01/31/10	2009/10 PROJECTED BUDGET
6400	Equipment	97,250	73,268	39,177	239,268
6500	Equipment Replacement	8,000	8,000	0	4,000
	TOTAL CAPITAL OUTLAY	<u>105,250</u>	<u>81,268</u>	<u>39,177</u>	<u>243,268</u>
7100	Excess Costs-Special Education	1,488,345	1,488,345	119,376	1,384,127
7300	Direct & Indirect Support-Adult Ed	(540,127)	(527,100)	(336,028)	(527,100)
	Direct & Indirect Support-Child Care	(369,908)	(369,908)	(112,474)	(369,908)
7600	Interfund Transfers				
	Topass	1,022,000	1,022,000	0	1,061,737
	ARRA/SFSF	7,888,700	7,888,700	0	7,888,700
	Health and Welfare Fund		18,827		18,827
	Adult Education Revenue Limit	0	2,175,208	902,901	2,175,191
	TOTAL OTHER OUTGO	<u>9,489,010</u>	<u>11,696,072</u>	<u>573,775</u>	<u>11,631,574</u>
	TOTAL 1000-7000	<u>170,595,282</u>	<u>177,886,807</u>	<u>83,228,779</u>	<u>178,978,500</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 GENERAL FUND
 UNRESTRICTED FUNDS
 FINANCIAL STATEMENT
 JANUARY 31, 2010

NET BEGINNING BALANCE JULY 1, 2009		15,273,443
Stores	265,388	
Revolving Cash	33,000	
Reserve for Program Carryovers	1,355,366	
School Carryovers	586,980	
Revenue Limit Reserve (09-10 One-Time Reduction)	5,360,789	
3% Reserve for Contingency	5,011,853	
Reserve for 09-10 Budget Development	<u>2,660,065</u>	
Estimated Incomes		<u>124,128,573</u>
Total Estimated Income and Beginning Balance		139,402,016
Estimated Expenditures		<u>130,133,171</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2010		<u><u>9,268,845</u></u>

BREAKDOWN OF NET ENDING BALANCE

Stores		265,388
Revolving Cash		43,000
Reserve for Program Carryovers		137,965
3% Reserve for Contingency		5,369,355
Reserve for 10-11 Budget Development		<u>3,453,137</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2010		<u><u>9,268,845</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF INCOME
UNRESTRICTED FUNDS
JANUARY 31, 2010

MAJOR	DESCRIPTION	2009/10 ADOPTED BUDGET	2009/10 1ST INTERIM BUDGET	ACTUAL REVENUE 01/31/10	2009/10 PROJECTED BUDGET
REVENUE LIMIT SOURCES					
8011	State Aid Revenue Limit	31,954,303	26,833,955	17,496,814	26,700,814
8015	Charter School	(936,014)	(1,067,836)	(41,967)	(1,097,430)
8021	Tax Relief Subventions	795,784	754,482	405,920	754,482
8029	Other Subventions	0	58,625	0	58,625
8041	Secured Roll Taxes	76,568,483	73,690,619	38,062,784	73,690,619
8042	Unsecured Roll Taxes	2,480,979	2,837,124	2,918,719	2,837,124
8043	Prior Years' Taxes	363,512	290,809	567,028	290,809
8044	Supplemental Taxes	1,263,755	1,421,937	720,953	1,421,937
8045	Education Revenue Aug Fund	(2,682,178)	(1,169,648)	209,385	(1,169,648)
8081	Royalties and Bonuses	1,001	272	0	272
8091	Special Education Transfer	(2,727,918)	(2,727,918)	0	(2,727,918)
	TOTAL REVENUE	107,081,707	100,922,421	60,339,636	100,759,686
8092	PERS Reduction Adjustment	534,266	507,892	416,551	510,008
	TOTAL REVENUE LIMIT SOURCES:	107,615,973	101,430,313	60,756,187	101,269,694
FEDERAL					
8290	Advanced Placement Exam Grant	0	8,376	8,376	8,376
	TOTAL FEDERAL REVENUE	0	8,376	8,376	8,376
STATE					
8311	Revenue Limit Supplemental Hours	761,194	0	0	0
8434	Class Size Reduction	4,838,778	4,819,500	1,510,110	4,819,500
8560	Lottery	2,499,462	2,537,367	717,125	2,514,508
8590	SB666 Class Size	162,254	207,958	0	207,958
8590	SB12 Class Size 9th Grade	497,153	637,399	304,087	637,399
8590	SB12 Class Size Prior Year	0	185,905	185,905	185,905
8590	Adult Ed Revenue Limit	0	2,175,208	1,411,122	2,175,208
8590	Advanced Placement	0	10,189	13,281	20,603
8590	Flexibility - Arts and Music Grant	291,117	291,117	0	297,314
8590	Flexibility - At Risk Counseling	623,541	618,974	23,835	618,974
8590	Flexibility - BTSA PAR Mentor	305,718	305,651	163,772	305,651
8590	Continuation High School Block Grant	102,378	102,378	96,257	102,378
8590	International Baccalaureate	20,274	20,293	20,838	20,839
8590	California English Language	0	12,369	12,369	12,369
8590	Flexibility - Comm Based English Tutor	57,871	57,871	57,919	57,919
8590	Flexibility - Deferred Maintenance	616,315	815,649	815,649	815,649
8590	Flexibility - GATE	158,000	158,000	34,471	158,000
8590	Flexibility - High School Exit Exam	86,897	102,161	94,998	102,225
8590	Flexibility - Instructional Materials Fund	1,376,727	1,376,727	615,664	1,376,727
8590	Global Entrepreneurship Program	100,125	146,403	146,402	146,403
8590	Flexibility - Global Entrepreneurship Program	0	0	100,244	100,244
8590	Gov Performance/API Award	0	4,315	4,315	4,315
8590	Hourly RL Supplemental	0	523,742	125,361	523,742
8590	Hourly RL Supplemental - Prior Year	0	63,862	63,862	63,862
8590	Math/Reading Staff Development	0	117,410	156,546	218,667
8590	Medi Cal Billing	0	26,992	71,447	100,015
8590	Medi Cal Administrative	0	0	16,539	16,539
8590	Oral Health Assessment	0	0	0	(2,129)
8590	Pupil Testing Incentive	87,000	235,828	148,828	235,828
8590	Flexibility - School Safety Funds	301,823	294,743	70,416	294,743
8590	Flexibility - School Improvement Program	1,204,251	1,204,251	660,966	1,201,751

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF INCOME
UNRESTRICTED FUNDS
JANUARY 31, 2010

MAJOR	DESCRIPTION	2009/10 ADOPTED BUDGET	2009/10 1ST INTERIM BUDGET	ACTUAL REVENUE 01/31/10	2009/10 PROJECTED BUDGET
8590	Flexibility - Staff Development Days	873,334	871,573	479,368	871,573
8590	State Grant Test Lead Water	0	3,726	3,726	3,726
8590	Student Identification	0	16,263	16,263	16,263
8590	Flexibility - Targeted Inst'l Improvement Grt	1,062,016	1,058,893	611,320	1,058,893
8590	Targeted Inst'l Imprve Grant- Prior Year	0	36,747	36,747	36,747
8590	Tenth Grade Counseling-Block Grant	71,144	72,636	0	72,636
	TOTAL STATE REVENUE	16,097,372	19,112,100	8,789,752	19,392,944
LOCAL					
8631	Sale of Equipment & Supplies	3,500	3,500	0	3,500
8650	Rentals & Leases - Civic Center	657,624	391,060	164,836	426,146
8650	Rentals & Leases - MATES	0	54,285	29,608	54,285
8650	Rentals & Leases - Sites	0	224,592	139,013	224,592
8660	Interest	1,000,000	1,000,000	409,623	1,000,000
8677	Interagency Revenues Miscellaneous	243,990	233,110	40,222	231,796
8689	Transportation Fees	180,000	180,000	80,082	120,000
8689	Other Fees (Ath, Co-Curr & Band)	310,000	345,660	105,890	348,725
8691	Non-Rev Limit 50% Reduction	1,001	272	0	272
8699	Other Local Income	100,000	100,000	37,477	97,689
8699	Advanced Placement Testing	307,744	307,744	0	307,744
8699	ASB Bookkeeper	28,337	28,337	0	28,337
8699	Donations/Field Trips	0	600,431	1,212,262	1,375,249
8699	E-Rate Income	200,000	200,000	19,208	200,000
8699	Outdoor Education	364,642	364,642	0	364,289
8699	PreSat Testing	29,179	32,360	33,280	33,280
8699	Safety Funds from JPA	173,050	186,128	25,718	186,128
8699	Stadium Renovation	0	33,521	33,522	33,521
8699	TOPASS Redevelopment Funds	1,022,000	1,022,000	0	1,061,737
	TOTAL LOCAL FUNDS	4,621,067	5,307,642	2,330,741	6,097,290
INCOMING TRANSFERS					
8710	Out-of-District Tuition	10,000	10,000	(40,996)	10,000
8912	Interfund Gen/Special Reserve/TOPASS	4,000	4,000	0	4,000
8919	ARRA - State Fiscal Stabilization Fund	7,888,700	7,888,700	0	7,888,700
	Interfund Tsf-Deferred Maintenance-Equip	0	0	165,297	165,297
8980	Contributions to Restricted Programs				
	Special Education-Basic IDEA	(4,866,159)	(4,966,498)	0	(4,914,346)
	Special Education Preschool Program	(308,833)	(362,174)	0	(335,687)
	Routine Restricted Maintenance	(4,584,498)	(4,533,000)	0	(4,492,016)
	Pupil Transportation - Regular	(660,920)	(563,996)	0	(564,796)
	Pupil Transportation - Special Education	(934,834)	(599,157)	0	(598,357)
8998	Flexibility - Categoricals Ending Balance	0	0	0	197,474
	TOTAL INCOMING TRANSFERS	(3,452,544)	(3,122,125)	124,301	(2,639,731)
8000	TOTAL INCOME	124,881,868	122,736,306	72,009,357	124,128,573

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF EXPENSE
UNRESTRICTED FUNDS
JANUARY 31, 2010

MAJOR	DESCRIPTION	2009/10 ADOPTED BUDGET	2009/10 1ST INTERIM BUDGET	ACTUAL EXPENSES 01/31/10	2009/10 PROJECTED BUDGET
1100	Teacher Salaries	59,599,304	60,580,517	29,793,166	60,575,119
1100	Certificated Salary Savings	(400,000)	(232,000)	0	(150,000)
1100	Column	450,000	0	0	0
1100	Additional 4 Certificated Teachers	280,801	0	0	0
1200	Counselors, Psychs, Librarians & Nurses	3,393,877	3,620,001	2,091,205	3,654,833
1300	Supt, Ass Supts, Dirctrs, Princps, Coords	6,257,663	6,350,011	3,682,449	6,358,772
1900	Other Certificated Salaries	188,786	227,830	105,236	226,535
	TOTAL CERTIFICATED SALARIES	69,770,431	70,546,359	35,672,056	70,665,259
2100	IA's Occ Ther/Coachs/Class Advts/Tutors	65,860	71,289	280,154	157,795
2200	M&O Int/Transp/Health Clerks	5,083,128	5,198,789	3,006,799	5,234,164
2200	Maintenance Salary Savings	(30,000)	(16,500)	0	0
2300	Class Directors & Supv Salaries	957,799	961,818	554,346	911,524
2400	Secretarial & Clerical Salaries	6,468,511	6,560,542	3,590,227	6,412,615
2400	Secretarial & Clerical Salaries Savings	(30,000)	0	0	0
2900	Other Class Salaries	1,317,870	1,286,610	894,325	1,355,098
	TOTAL CLASSIFIED SALARIES	13,833,168	14,062,548	8,325,851	14,071,196
3100	STRS	5,737,034	5,745,614	2,901,132	5,708,263
3200	PERS	1,116,637	1,153,794	662,092	1,155,475
3300	OASDI/Medicare	1,992,740	1,980,803	1,050,539	1,970,671
3400	Health & Welfare	14,299,963	14,388,672	7,572,771	14,393,687
3500	SUI	255,690	255,923	129,820	251,682
3600	Workers' Compensation	1,288,876	1,293,983	675,092	1,290,024
3700	Retiree Benefits	364,513	364,599	155,122	353,699
3800	PERS Reduction	169,003	177,478	225,764	180,973
3900	Other Benefits	87,497	87,497	36,718	85,421
	TOTAL BENEFITS	25,311,953	25,448,363	13,409,050	25,389,895
4100	Textbooks	2,000	2,000	52,006	58,183
4200	Other Books	204,504	210,529	142,710	150,834
4300	Materials and Supplies	3,551,195	5,739,366	1,605,014	6,720,824
4400	Non-Capitalized Furn/Equip	601,870	686,541	265,217	612,046
	TOTAL BOOKS AND SUPPLIES	4,359,569	6,638,436	2,064,947	7,541,887
5120	Professional Services-Transportation	340,000	340,000	139,600	340,000
5200	Travel & Conferences	242,004	255,591	137,098	247,800
5300	Dues & Membership	33,865	38,905	31,442	39,235
5400	Insurance	1,204,352	1,204,352	1,204,989	1,205,383
5500	Operation & Housekeeping Services	4,485,450	4,494,450	1,926,899	4,488,679
5600	Rentals, Leases & Repairs	1,180,118	1,216,038	695,507	1,229,076
5700	Interprogram Chrgs (Postage, CopyCtr)	(145,000)	(177,097)	(97,328)	(194,168)
5800	Prof/Consult Serv & Oper Expenses	1,883,844	2,042,166	613,592	2,010,065
5900	Communications	777,835	777,515	359,864	787,265
	TOTAL CONTRACTED SERVICES AND OTHER OPERATING EXPENSES	10,002,468	10,191,920	5,011,663	10,153,335

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF EXPENSE
UNRESTRICTED FUNDS
JANUARY 31, 2010

MAJOR	DESCRIPTION	2009/10 ADOPTED BUDGET	2009/10 1ST INTERIM BUDGET	ACTUAL EXPENSES 01/31/10	2009/10 PROJECTED BUDGET
6400	Equipment	97,250	73,268	39,208	239,268
6500	Equipment Replacement	8,000	8,000	0	4,000
	TOTAL CAPITAL OUTLAY	<u>105,250</u>	<u>81,268</u>	<u>39,208</u>	<u>243,268</u>
7100	Excess Costs-Special Education	10,000	10,000	0	10,000
7300	Direct & Indirect Support-Adult Ed	(540,127)	(527,100)	(336,028)	(527,100)
	Direct & Indirect Support-Child Care	(369,908)	(369,908)	(112,474)	(369,908)
	Direct & Indirect Support-Restricted Prgms	(154,336)	(286,487)	0	(300,416)
7600	Interfund Transfers				
	Topass	1,022,000	1,022,000	0	1,061,737
	Health and Welfare Fund		18,827		18,827
	Adult Education Revenue Limit	0	2,175,208	902,901	2,175,191
	TOTAL OTHER OUTGO	<u>(32,371)</u>	<u>2,042,540</u>	<u>454,399</u>	<u>2,068,331</u>
	TOTAL 1000-7000	<u>123,350,468</u>	<u>129,011,434</u>	<u>64,977,174</u>	<u>130,133,171</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 GENERAL FUND
 RESTRICTED FUNDS
 FINANCIAL STATEMENT
 JANUARY 31, 2010

NET BEGINNING BALANCE JULY 1, 2009	7,058,529
Estimated Incomes	<u>41,810,452</u>
Total Estimated Income and Beginning Balance	48,868,981
Estimated Expenditures	<u>48,845,329</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2010	<u><u>23,652</u></u>

BREAKDOWN OF NET ENDING BALANCE

Reserve for Program Carryover	<u>23,652</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2010	<u><u>23,652</u></u>

GENERAL FUND
SUMMARY OF INCOME
RESTRICTED FUNDS
JANUARY 31, 2010

MAJOR	DESCRIPTION	2009/10 ADOPTED BUDGET	2009/10 1ST INTERIM BUDGET	ACTUAL REVENUE 01/31/10	2009/10 PROJECTED BUDGET
REVENUE LIMIT SOURCES					
8091	Transfer from General Fund	2,727,918	2,727,918	0	2,727,918
	TOTAL REVENUE LIMIT SOURCES:	2,727,918	2,727,918	0	2,727,918
FEDERAL					
8181	Special Ed PL94-142	3,453,923	3,453,923	0	3,453,923
8181	Special Ed PL94-142 - Prior Year	0	(60,448)	0	(60,448)
8181	ARRA - IDEA	4,019,261	4,019,261	803,852	4,035,541
8182	Special Ed Infant Dis Grant	356,199	356,199	0	363,314
8182	ARRA - Preschool	435,292	164,608	32,921	165,382
8182	ARRA - Preschool	0	270,684	54,137	271,780
8182	Special Ed Low Incident	0	0	2,141	2,141
8290	Drug Free Schools	46,500	46,513	96	53,613
8290	IASA Title V	0	2,589	2,460	2,589
8290	Immigration Education Program	38,095	38,095	6,309	47,880
8290	State Fiscal Stabilization Fund	7,888,700	2,161,381	2,161,381	2,161,381
8290	IASATitle I	1,400,200	1,639,348	825,166	1,639,348
8290	ARRA - Title I	866,374	857,535	381,029	857,535
8290	Title IIA	553,565	759,638	206,074	745,026
8290	Title IID	0	21,062	1,388	21,062
8290	Title III Part A (LEP)	199,025	199,025	29,548	213,500
8290	Vocational Education	81,953	81,953	0	89,492
	TOTAL FEDERAL REVENUE	19,339,087	14,011,366	4,506,502	14,063,059
STATE					
8311	Economic Impact Aid	1,214,559	1,214,559	687,441	1,145,735
8311	Special Ed Infant	184,983	184,983	101,741	184,983
8311	Special Ed Transportation	260,166	595,843	327,714	595,843
8311	Transportation	75,964	173,975	95,688	173,975
8311	Special Ed Mental Health Prevention	99,345	99,345	97,262	97,262
8311	Special Ed Mental Health Prevention-Prior Yr	0	10,800	10,800	10,800
8560	Lottery	262,501	302,884	54,481	297,169
8590	Special Ed Student Workability	112,660	112,660	58,831	117,660
8590	California Partnership	129,760	147,358	111,276	147,358
8590	Cal Pads	0	189,552	161,119	189,552
8590	English Language Acquisition	82,000	77,211	77,211	77,211
8590	School Garden Program	0	1,679	1,680	1,679
8590	Tobacco Use Prevention	30,341	48,111	17,770	48,111
	TOTAL STATE REVENUE	2,452,279	3,158,960	1,803,014	3,087,338
LOCAL					
8699	Other Local Income	0	148,862	266,002	168,702
8699	Amgen Grants	0	3,712	4,228	3,712
8699	Auto Mall Donations	0	24,340	24,341	24,340
8699	Community Enhancement	0	6,548	6,714	8,548
8699	Conejo School's Foundation	0	81,694	81,696	83,394
8699	Conejo School's Found-Anonymous Donation	0	40,000	40,000	40,000
8699	Foreign Student Tuition	0	24,351	24,351	24,351
8699	Kenrose Kitchen Donation	0	17,670	27,670	27,670
8699	Neighborhood City Pay	981,247	232,887	134,485	232,887
8699	Neighborhood City State	611,460	611,736	180,926	611,736
8699	Neighborhood for Learning-Fees	190,000	232,677	157,134	232,677
8699	Neighborhood for Learning	610,800	610,800	141,561	610,800

GENERAL FUND
SUMMARY OF INCOME
RESTRICTED FUNDS
JANUARY 31, 2010

MAJOR	DESCRIPTION	2009/10 ADOPTED BUDGET	2009/10 1ST INTERIM BUDGET	ACTUAL REVENUE 01/31/10	2009/10 PROJECTED BUDGET
8699	Playground Equipment	0	54	54	54
8699	Sage Grant	0	25,740	25,738	25,740
8699	Saturday Enrichment	1,855	25,340	23,465	25,340
8699	Success Maker	0	2,311	2,311	2,311
8699	Staff Supplemental - Madrona	0	0	29,690	29,691
8699	Technology Programs	0	23,596	23,595	23,596
8699	Track Renovation - Cypress	0	5,000	5,000	5,000
8699	Troop Realty Grants	0	11,273	11,273	11,273
8699	Way to Grow	30,000	30,000	10,260	30,000
8699	West Ed Grant	0	20	20	20
	TOTAL LOCAL FUNDS	2,425,362	2,158,611	1,220,514	2,221,842
INCOMING TRANSFERS					
8792	SELPA Transfer Spec Ed Master Plan	8,648,601	8,648,601	4,918,168	8,695,466
8792	SELPA Transfer Spec Ed Master Plan-Prior Y	0	10,778	10,778	10,778
8792	Spec Ed 10 Year Mandate	89,604	89,604	89,604	89,604
8792	Program Specialists	206,719	206,719	0	206,719
8980	Contributions from General Fund				
	Special Education-Basic IDEA	4,866,159	4,966,498	0	4,914,346
	Special Education Preschool Program	308,833	362,174	0	335,687
	Routine Restricted Maintenance	4,584,498	4,533,000	0	4,492,016
	Pupil Transportation - Regular	660,920	563,996	0	564,796
	Pupil Transportation - Special Education	934,834	599,157	0	598,357
8998	Flexibility - Categoricals Ending Balance	0	0	0	(197,474)
	TOTAL INCOMING TRANSFERS	20,300,168	19,980,527	5,018,550	19,710,295
8000	TOTAL INCOME	<u>47,244,814</u>	<u>42,037,382</u>	<u>12,548,580</u>	<u>41,810,452</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF EXPENSE
RESTRICTED FUNDS
JANUARY 31, 2010

MAJOR	DESCRIPTION	2009/10 ADOPTED BUDGET	2009/10 1ST INTERIM BUDGET	ACTUAL EXPENSES 01/31/10	2009/10 PROJECTED BUDGET
1100	Teacher Salaries	10,308,592	10,453,285	5,515,286	10,430,146
1200	Counselors, Psychs, Librarians & Nurses	1,014,651	982,143	599,989	982,807
1300	Supt, Ass Supts, Dirctrs, Princps, Coords	336,959	276,036	160,005	276,036
1900	Other Certificated Salaries	349,174	346,302	242,882	346,302
	TOTAL CERTIFICATED SALARIES	12,009,376	12,057,766	6,518,162	12,035,291
2100	IA's Occ Ther/Coachs/Class Advs/Tutors	5,174,506	4,751,948	2,647,289	4,688,503
2200	M&O Int/Transp/Health Clerks	2,554,676	2,522,668	1,425,202	2,496,902
2300	Class Directors & Supv Salaries	531,297	534,985	303,830	533,423
2400	Secretarial & Clerical Salaries	786,663	637,573	293,602	637,033
2900	Other Class Salaries	53,411	118,939	393,533	129,283
	TOTAL CLASSIFIED SALARIES	9,100,553	8,566,113	5,063,456	8,485,144
3100	STRS	977,477	982,935	530,472	975,589
3200	PERS	658,090	631,362	372,958	629,858
3300	OASDI/Medicare	797,203	765,128	430,800	761,698
3400	Health & Welfare	4,112,919	3,984,814	2,120,139	4,229,395
3500	SUI	63,945	62,524	34,101	62,094
3600	Workers' Compensation	324,538	316,728	177,559	315,425
3700	Retiree Benefits	60,030	60,030	27,914	60,200
3800	PERS Reduction	249,136	222,156	126,814	217,812
3900	Other Benefits	12,659	12,659	6,407	13,140
	TOTAL BENEFITS	7,255,997	7,038,336	3,827,164	7,265,211
4100	Textbooks	262,501	261,753	(4,166)	256,038
4200	Other Books	240	13,003	20,553	12,497
4300	Materials and Supplies	4,416,100	6,455,171	569,157	5,965,440
4400	Non-Capitalized Furn/Equip	66,567	150,526	325,429	593,059
	TOTAL BOOKS AND SUPPLIES	4,745,408	6,880,453	910,973	6,827,034
5120	Professional Services-Transportation	1,749,440	1,749,440	718,400	1,749,440
5200	Travel & Conferences	110,445	113,620	113,747	164,930
5300	Dues & Membership	0	0	1,695	350
5500	Operation & Housekeeping Services	13,500	13,500	9,167	13,700
5600	Rentals, Leases & Repairs	113,021	131,351	111,625	158,547
5700	Interprogram Chrgs (Postage, CopyCtr)	4,160	33,657	13,886	33,328
5800	Prof/Consult Serv & Oper Expenses	2,603,433	2,619,505	837,471	2,531,311
5900	Communications	18,100	18,100	6,483	17,800
	TOTAL CONTRACTED SERVICES AND OTHER OPERATING EXPENSES	4,612,099	4,679,173	1,812,474	4,669,406

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF EXPENSE
RESTRICTED FUNDS
JANUARY 31, 2010

MAJOR	DESCRIPTION	2009/10 ADOPTED BUDGET	2009/10 1ST INTERIM BUDGET	ACTUAL EXPENSES 01/31/10	2009/10 PROJECTED BUDGET
6400	Equipment	0	0	0	0
6500	Equipment Replacement	0	0	0	0
	TOTAL CAPITAL OUTLAY	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
7100	Excess Costs	1,478,345	1,478,345	119,376	1,374,127
7300	Direct & Indirect Support-General Fund	154,336	286,487	0	300,416
7619	Interfund Transfers ARRA/SFSF	7,888,700	7,888,700	0	7,888,700
	TOTAL OTHER OUTGO	<u>9,521,381</u>	<u>9,653,532</u>	<u>119,376</u>	<u>9,563,243</u>
	TOTAL 1000-7000	<u><u>47,244,814</u></u>	<u><u>48,875,373</u></u>	<u><u>18,251,605</u></u>	<u><u>48,845,329</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2009-10 2ND INTERIM
JANUARY 31, 2010

REVENUE LIMIT CALCULATION

2008-09 Base Revenue Limit		6,121.71
2009-10 Inflation Increase (4.25%)		261.00
		6,382.71
2009-10 Revenue Limit ADA:		
Regular ADA P2 CVUSD		20,738.93
MATES Conversion Charter School (09/10 P1)		295.40
2009-10 Revenue Limit Before Adjustments		134,256,028
Meals for Needy		1,210,357
Beginning Teacher Salary		452,545
		135,918,930
2009-10 Revenue Limit To Be Deficited		135,918,930
2009-10 Revenue Limit Deficit (18.3550%/ .81645)		(24,947,920)
2008-09 Revenue Limit Recapture (21,203.14 ADA X \$252.83)		(5,360,790)
2009-10 Revenue Limit Deficit		105,610,221
2009-10 Non-Deficited Adjustments:		
Unemployment Insurance		313,574
PERS Reduction		(510,008)
County ADA Transfer 4,974.33 x 43.03		(214,045)
2009-10 Total Revenue Limit		105,199,741
Less Local Taxes:		
Homeowners Subventions	754,482	
Other Taxes	58,625	
Secured Taxes	73,690,619	
Unsecured Taxes	2,837,124	
Prior Year's Taxes	290,809	
Supplemental Taxes	1,421,937	
Royalties and Bonuses	272	
Charter School Property Tax-In Lieu	(1,097,430)	
Education Revenue Augmentation Fund (ERAF) Transfer	(1,169,648)	(76,786,790)
		(76,786,790)
2009-10 MATES Conversion Charter		
General Purpose Block Grant Offset \$5,796/ADA		(1,712,138)
2009-10 GENERAL FUND NET STATE AID REVENUE LIMIT		26,700,814
2009-10 Summer School (Reduced 4.5%)		
Summer School Core Programs		201,487
Remedial Programs		244,753
Pupil Promotion Retention		77,508
		523,748
2009-10 TOTAL REVENUE LIMIT AND HOURLY PROGRAMS		27,224,562

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2009-10 2ND INTERIM
LOTTERY BUDGET
JANUARY 31, 2010

2009-10 LOTTERY ACCOUNT SUMMARY

2009-10 Estimated Income		
(\$123.00 per ADA X 22,859.17 ADA including A/E mandated) *		2,811,677
2009-10 Estimated Expenditures:		
Classified Staff Development	18,064 @	
Certificated Staff Development	20,000 @	
Curriculum Development	47,200 @	
Textbooks (Excludes Prior Year)	<u>297,169</u>	
Total Estimated 2009-10 Expenditures		<u>(382,433)</u>
2009-10 Lottery Balance applied to General Fund Balance		<u><u>2,429,244</u></u>

* ADA adjusted for elimination of excused absences

@ Reduced 20% per Board approved District discretionary budget reductions

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT
JANUARY 31, 2010

EMPLOYEE BENEFITS

Object Code	Account	2008/09 Revised Budget Rate	2009/10 Adopted Budget Rate
3100	State Teachers' Retirement	8.250%	8.250%
3200	Public Employees' Retirement	9.428%	9.709% **
3300	Old Age Survivor's Disability Ins	6.200%	6.200% *
3300	Medicare	1.450%	1.450%
3300	Alt Retirement in Lieu/OASDI	3.750%	3.750%
3500	Unemployment Insurance	0.300%	0.300%
3600	Worker's Compensation Insurance	1.490%	1.530%
3400	Health Benefits Yearly Rate		
	Medical without prescription	9,175	9,175
	Prescription	1,198	1,198
	Dental	1,236	1,236
	Vision	225	225
	Life Insurance	104	104
	Total Certificated	11,938	11,938
	Total Classified	11,938	11,938

*Maximum 2010 Social Security Salary \$106,800

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

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2009-10 2ND INTERIM
JANUARY 31, 2010

**GENERAL FUND MAJOR UTILITY ACCOUNT
PROGRAM 56**

Object Code	Title	2009/10 Adopted Budget	2009/10 1st Interim Budget	Actual Expenses 01/31/10	2009/10 Projected Budget
5510	Gas	450,000	450,000	88,090	450,000
5520	Electricity	2,813,500	2,813,500	1,134,465	2,813,500
5530	Water	700,000	700,000	469,552	700,000
5910	Telephone	740,880	742,324	317,810	741,897
5560	Trash Disposal	345,950	369,450	154,413	369,879
5570	Sanitation	175,000	175,000	90,114	175,000
	Total	5,225,330	5,250,274	2,254,444	5,250,276

GENERAL FUND INSURANCE

<u>Coverage</u>	<u>2008/09 Contribution</u>	<u>Estimated 2009/10 Contribution</u>
Liability (COP)	1,078,276	863,195
Booster	3,241	4,000
Property/Fire/DIC/B&M	393,650	336,057
Total	1,475,167	1,203,252

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 JANUARY 31, 2010
 2009-10 2ND INTERIM FINANCIAL STATEMENT

ANALYSIS OF CHANGE IN THE
 UNRESTRICTED CONTINGENCY ACCOUNT

3,237,448	Estimated Unappropriated Funds Contingency 1st Interim
(160,619)	Revenue Limit Reduction for MATES Conversion Charter Off-Set
(27,291)	Revenue Limit PERS Reconciliation
(60,000)	Home-to-School Transportation Bus Pass Revenue Reduction
(22,859)	Lottery Revenue Allocation Decrease
100,244	Flexibility Transfer Tier 111 Global Entrepreneurship Revenue
2,023	Field Use Fee Revenue Increase
3,745	Flexibility Tier 111 Programs Revenue Increase
60,158	Special Education General Fund Legal Budget Transferred to Restricted
11,831	Health Services Salary Budget Reduction
117,232	One-Time Data Processing Salary Transfer to Restricted Program
(7,597)	Classified Substitute Budget Increase
70,296	Director, Planning and Facilities Salary Savings
(22,934)	Substitute Cost for Counselor on Leave Increase
32,423	School Sites P1 Allocation Adjustment
6,348	Grounds Equipment Replacement Budget Increase
(33,597)	School Site 2nd Interim Adjustments
44,434	Miscellaneous District Program Adjustments
14,980	Indirect Cost Increase From Restricted Programs
52,152	Special Education Encroachment Decrease
26,487	Special Education Preschool Encroachment Decrease
40,984	Routine Restricted Maintenance Encroachment Decrease
(32,751)	Change in the 3% Reserve
<u>3,453,137</u>	

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2009-10 SECOND INTERIM BUDGET
JANUARY 31, 2010

ENROLLMENT AND STAFFING

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

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 2009-10 SECOND INTERIM BUDGET
 JANUARY 31, 2010

EXHIBIT F
 Page 2 of 7

ENROLLMENT AND STAFFING

<u>Object</u>	<u>Certificated Positions</u>	<u>Regular</u>
1101	Teacher - On Norm	786.20
1101	Teacher - Off Norm Elementary .50 Outdoor School Middle per School .40 Extra Period .80 Extra Period (Syc) .20 Opportunity Project .60 Ratio Project 1.00 Ratio Project (Syc) High School per School .40 Work Experience .20 Academic Decathlon 1.0 ROP NPHS .40 ROP TOHS -0- ROP WLHS Conejo Valley High School 2.0 Opportunity Project .20 Work Experience 1.20 Off Norm	13.70
1101	Special Ed Pre-School	6.60
1101	Title 1	2.80
1101	Title 2	2.00
1101	EIA	2.60
1101	Morgan Hart SB666	6.00
1101	8th/9th Grade Class Size Reduction	10.40
1101	CA Partnership Acad	0.30
1101	CA High School Exit Exam	0.60
1101	Entrepreneurial Program	0.20
1101	BTSA/PAR	3.00
1101	Teacher Special Ed	<u>130.30</u>
	Subtotal	<u>964.70</u>
1201	Librarians	3.00
1202	Counselors - General Fund	30.20
1202	Counselors - Special Projects	1.00
1203	Psychologists	15.60
1204	Nurses	<u>4.60</u>
	Subtotal	<u>54.40</u>
	Total	<u><u>1019.10</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2009-10 SECOND INTERIM BUDGET
JANUARY 31, 2010

ENROLLMENT AND STAFFING

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

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2009-10 SECOND INTERIM BUDGET
JANUARY 31, 2010

ENROLLMENT AND STAFFING

Object Code	Title	Classified Positions		General Fund		Other Funds
		Regular	Special Projects	Regular	Special Projects	
2101	Paraprofessional Assistants	116.55	25.06			1.05
2101	Speech & Lang Pathologist Asst		0.69			
2201	Transportation Specialist	1.00				
2202	Instr. Media Technician	17.50				
2203	Health Clerk	15.75				
2401	Child Nutrition Technician					1.00
2401	Account Clerk		1.88			0.62
2401	Graphics Technician	1.00				
2401	Parent Program Assistant					1.10
2401	ASB/Bookkeeper	3.00				
2401	Admin. Assistant/Staff Assistant	8.00	1.00			2.00
2401	Benefits Technician					0.75
2401	College & Career Specialists	2.63				
2401	Clerk	0.88	1.50			
2401	Clerk Typist	3.93				
2401	Credentials Technician	1.00				
2401	Network Software Specialist	1.00				
2401	Network Hardware Specialist	1.00				
2401	Personnel Analyst	1.00				
2401	Support Data Entry Clerk	0.88				
2401	Site Computer Technician	11.00				
2401	Hardware Analyst	2.00				
2401	High School Office Manager	4.00				1.00
2401	Intermediate Clerk Typist	35.70	2.76			1.00
2401	Payroll Clerk	1.00				1.00
2401	Accounting Service Reprehensive	1.00				
2401	Planning Technician	0.70				0.30
2401	Accounting Technician	0.95				0.05
2401	Purchasing Expeditor	0.75				0.25
2401	Purchasing Technician	1.00				
2401	School Office Manager	22.00				
2401	Secretary	16.00	1.00			1.00
2401	Senior Account Clerk	5.00				2.00
2401	Internal Auditor	0.90				0.10
2401	Senior Accountant	0.44				0.56
2401	Senior Payroll Clerk	1.00				
2401	Senior Clerk Typist	20.25	2.00			3.00
2401	Sign Language Interpreter	1.50				
2401	Special Ed Data Technician	1.00				
2401	Software Analyst	2.00				
2401	Executive Administrative Assistant	1.00				
2401	Telephone Operator/Receptionist	4.00				
2411	Personnel Analyst	1.00				
2908	Licensed Vocational Nurse	0.47				
2908	Occupational Therapist		3.60			
2908	Senior Child Guidance Assistant		3.42			
2931	Child Care Leaders					29.94
2932	Child Care Assistants					32.31
	Subtotal			309.78	42.91	79.03

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2009-10 SECOND INTERIM BUDGET
JANUARY 31, 2010

ENROLLMENT AND STAFFING

Object Code	Classified Positions Title	General Fund		Other Funds
		Regular	Special Projects	
2205	AV Maintenance Technician	2.00		
2208	Custodian	70.75	0.82	0.93
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	139.75	0.82	3.68
	Food Service Personnel			56.16
	Total	449.53	43.73	138.87

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2009-10 SECOND INTERIM BUDGET
JANUARY 31, 2010

ENROLLMENT AND STAFFING

<u>Classified Management/Superv Positions</u>		<u>General Fund</u>		<u>Other Funds</u>
<u>Object Code</u>	<u>Title</u>	<u>Regular</u>	<u>Special Project</u>	
2301	Deputy Supintendent, Business	0.80		0.20
2302	Director of Classified Personnel	1.00		
2302	Director of Maintenance and Operation	1.00		
2302	Director of Fiscal Services	1.00		
2302	Director of Technology Services	1.00		
2302	Director of Child Nutrition			1.00
2302	Director of Purchasing	1.00		
2302	Director, Way to Grow		0.05	
2303	Risk Manager			1.00
2303	Special Ed Instr Assistant Supervisor	2.00		
2303	Project Manager			1.00
2303	Facility Supervisor, Buildings	1.00		
2303	Facility Supervisor, Grounds	1.00		
2303	Plant Supervisor	3.00		
2303	Custodial Services Supervisor	1.00		
2303	Child Nutrition Supervisor			3.00
2303	Child Nutrition Production Supervisor			1.00
2303	Child Care Supervisor			2.00
2303	Fiscal Services Supervisor	1.00		
		<u>14.80</u>	<u>0.05</u>	<u>9.20</u>

POSITION SUMMARY

Certificated	1,018.10	1.00	
Certificated Management	60.50	2.30	2.20
Classified	449.53	43.73	138.87
Classified Management/Supervisory	<u>14.80</u>	<u>0.05</u>	<u>9.20</u>
	1,542.93	47.08	150.27

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2009-10 SECOND INTERIM
JANUARY 31, 2010

ENROLLMENT AND STAFFING

Positions Funded by Special Projects or Other Funds

Object Code	Title	Special Project	Other Funds
Certificated/ Certificated Management Positions			
1202	Counselor	1.00	
1305	Principal, Adult Education		1.00
1303	Director, Elementary	0.25	0.20
1303	Director, Curriculum	0.40	
1307	Director , Special Education	0.65	
1307	Child Care Coordinator		1.00
1308	Assistant Director, Pupil Services	1.00	
	Subtotal	<u>3.30</u>	<u>2.20</u>
Classified Positions			
2101	Paraprofessional Assistants	25.06	1.05
2101	Speech & Lang Pathologist Asst	0.69	
2401	Account Clerk	1.88	0.62
2931	Senior Child Guidance Assistant	3.42	
2931	Child Care Leader		29.94
2932	Child Care Assistant		32.31
2401	Administrative Asst	1.00	2.00
2301	Child Nutrition Technician		1.00
2401	Clerk	1.50	
2401	High School Office Mgr, Adult Education		1.00
2401	Intermediate Clerk Typist	2.76	1.00
2401	Accounting Technician		0.05
2401	Benefits Technician		0.75
2401	Internal Auditor		0.10
2301	Parent Program Assistant		1.10
2401	Payroll Clerk		1.00
2401	Secretary	1.00	1.00
2401	Senior Accountant		0.56
2401	Sr. Acct. Cler, Food Service,Child Care		2.00
2401	Senior Clerk Typist	2.00	3.00
2401	Planning Technician		0.30
2401	Purchasing Expeditor		0.25
2208	Custodian, Adult Education	0.82	0.93
2223	Child Nutrition Delivery Worker		2.75
2221	Child Nutrition Service Employees		56.16
2921	Occupational Therapist	3.60	
	Subtotal	<u>43.73</u>	<u>138.87</u>
Classified Management/Supervisor			
2301	Deputy Superintendent, Business		0.20
2302	Director of Child Nutrition		1.00
2302	Director, Way to Grow	0.05	
2303	Risk Manager		1.00
2303	Project Manager		1.00
2303	Child Care Supervisors		2.00
2303	Child Nutrition Supervisor		3.00
2303	Child Nutrition Production Supervisor		1.00
	Subtotal	<u>0.05</u>	<u>9.20</u>
	Total Positions	47.08	150.27

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
FLEXIBILITY PROGRAM TRANSFERS TO RELIEVE THE REVENUE LIMIT DEFICIT
JANUARY 31, 2010

PROGRAMS	PROGRAM FUNDING	PROGRAM COSTS	TRANSFER TO GENERAL FUND
Arts and Music Block Grant	297,314	-	297,314
At Risk Counseling	618,974	618,974	0
BTSA/Par	305,651	265,746	39,905
Community Based Tutoring	57,919	-	57,919
Continuation High School Grant	102,378	102,378	0
Deferred Maintenance	815,649	-	815,649
GATE	158,000	45,000	113,000
High School Exit Exam	102,225	102,225	0
Instructional Materials Realignment Fund	1,176,727	-	1,176,727
School Improvement Plan	1,201,751	771,000	430,751
School Safety Fund	294,743	294,743	0
Targeted Instructional Improvement-EIA	195,234	-	195,234
Targeted Instructional Improvement-GATE	42,404	-	42,404
Targeted Instructional Improvement-Transportation	119,513	-	119,513
Targeted Instructional Improvement-IMF	485,750	200,000	285,750
Targeted Instructional Improvement-10th Grade Counseling	287,487	287,487	0
Targeted Instructional Improvement-Opportunity	131,628	131,628	0
Tenth Grade Counseling	72,636	72,636	0
Adult Education	2,175,208	2,175,208	0
International Baccalaureate	20,839	20,839	0
Global Entrepreneurship Program	146,403	146,403	0
Global Entrepreneurship Program Current Year	100,244	-	100,244
Staff Development Days	871,573	871,573	0
Supplemental Hourly Program	587,604	587,604	0
TOTAL	10,367,854	6,693,444	3,674,410

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 JANUARY 31, 2010
 ADULT EDUCATION FUND

NET BEGINNING BALANCE JULY 1, 2009	80,848
Estimated Income	<u>4,258,652</u>
Total Estimated Income and Net Beginning Balance	4,339,500
Estimated Expenditures	<u>(4,114,947)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2010	<u><u>224,553</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2009	12,704
Add: Cash Receipts July 1, 2009 through January 31, 2010	
Accounts Receivable	425,978
Due From Other Funds	-
Income	<u>2,111,895</u>
TOTAL CASH AVAILABLE	<u>2,537,873</u>
Deduct: Expenditures July 1, 2009 through January 31, 2010	
Accounts Payable	321,125
Due to Other Funds	1,724
Deferred Income	-
Expenditures	<u>2,085,564</u>
CASH IN COUNTY TREASURY - JANUARY 31, 2010	<u><u>(2,408,413)</u></u>
	<u><u>142,164</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT
JANUARY 31, 2010

ADULT EDUCATION FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2009/10 ADOPTED BUDGET	2009/10 1ST INTERIM BUDGET	ACTUAL REVENUE 01/31/10	2009/10 PROJECTED BUDGET
8200	Federal Revenue	167,921	180,261	45,066	180,261
8590	Other State Revenue	2,250,208	0	0	0
8660	Interest	11,000	11,000	900	8,000
8671	Fees and Contracts	1,534,850	1,705,200	1,110,839	1,722,200
8699	Fees and Books	169,000	173,000	52,189	173,000
8919	Other Local Revenue	0	2,175,208	902,901	2,175,191
		<u>4,132,979</u>	<u>4,244,669</u>	<u>2,111,895</u>	<u>4,258,652</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2009/10 ADOPTED BUDGET	2009/10 1ST INTERIM BUDGET	ACTUAL EXPENSE 01/31/10	2009/10 PROJECTED BUDGET
1000	Certificated Salaries	1,360,612	1,339,141	722,774	1,340,141
2000	Classified Salaries	767,286	802,042	380,441	782,617
3000	Employee Benefits	344,261	364,051	184,511	369,412
4000	Books and Supplies	370,652	371,892	213,143	378,977
5000	Contracted Services	620,244	665,650	309,497	705,050
6000	Capital Outlay	0	11,650	11,650	11,650
7300	Direct Support to General Fund	296,675	281,598	140,798	281,598
7300	Indirect Support to Gen Fund	243,452	245,502	122,750	245,502
		<u>4,003,182</u>	<u>4,081,526</u>	<u>2,085,564</u>	<u>4,114,947</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 JANUARY 31, 2010
 BOND BUILDING FUND

NET BEGINNING BALANCE JULY 1, 2009		10,036,351
Estimated Income		<u>1,150,000</u>
Total Estimated Income and Net Beginning Balance		11,186,351
Estimated Expenditures		<u>(9,813,434)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2010		<u><u>1,372,917</u></u>
Reserve for 2010/11		
Salaries/Benefits 2010/11	220,000	
Software 2010/11	35,000	
Project Management 2010/11	<u>500,000</u>	
	<u>755,000</u>	

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2009		9,259,708
Add: Cash Receipts July 1, 2009 through January 31, 2010		
Accounts Receivable	56,662	
Fiscal Agent Funds	(602,381)	
Due from Other Funds	44,909	
Income	<u>52,971</u>	<u>(447,839)</u>
TOTAL CASH AVAILABLE		8,811,869
Deduct: Expenditures July 1, 2009 through January 31, 2010		
Accounts Payable	614,615	
Due to Other Funds	446,633	
Deferred Revenue	13,000	
Expenditures	<u>3,831,972</u>	<u>(4,906,220)</u>
CASH IN COUNTY TREASURY - JANUARY 31, 2010		<u><u>3,905,649</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT
JANUARY 31, 2010

BOND BUILDING FUND

STATEMENT OF INCOME

SOURCE OF INCOME	DESCRIPTION	2009/10 ADOPTED BUDGET	2009/10 1ST INTERIM BUDGET	ACTUAL REVENUE 01/31/10	2009/10 PROJECTED BUDGET
8660	Interest	150,000	150,000	52,971	150,000
8699	WHS Theatre Donation	1,000,000	1,000,000	0	1,000,000
TOTALS		<u>1,150,000</u>	<u>1,150,000</u>	<u>52,971</u>	<u>1,150,000</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2009/10 ADOPTED BUDGET	2009/10 1ST INTERIM BUDGET	ACTUAL EXPENSE 01/31/10	2009/10 PROJECTED BUDGET
2000	Classified Salaries	160,180	160,180	97,080	165,863
3000	Benefits	64,257	64,257	35,102	64,798
4000	Supplies	0	86,855	119,755	119,755
5000	Contracted Services	9,234,582	8,979,079	3,402,703	8,842,379
6100	Site Improvement	0	0	43,498	43,498
6200	Building Improvement	580,000	580,000	0	443,307
6400	Capitalized Equipment	0	40,639	133,834	133,834
TOTALS		<u>10,039,019</u>	<u>9,911,010</u>	<u>3,831,972</u>	<u>9,813,434</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT
JANUARY 31, 2010

BOND BUILDING FUND

SITE	DESCRIPTION	2009/10 ADOPTED BUDGET	2009/10 1ST INTERIM BUDGET	ACTUAL EXPENSE 01/31/10	2009/10 PROJECTED BUDGET
DWS	CLASSIFIED SALARIES	160,180	160,180	95,895	165,863
DWS	BENEFITS	64,257	64,257	34,989	64,798
DWS	PROJECT MANAGEMENT	500,000	600,000	325,517	600,000
DWS	MISC SUPPLIES & SERVICES	25,000	25,000	25,800	25,800
DWS	CONEJO COMMUNITY LEARNING CTR	599,416	599,416	2,162	99,416
DWS	FACILITIES MASTER PLAN	144,472	144,472	0	144,472
DISTRICT	IT CONVERSION	0	200,000	219,856	352,000
ACA	MODERNIZATION	0	150	150	150
ACA	DRAIN REPAIR	0	0	0	7,500
BAN	LUNCH SHELTER	60,450	60,450	0	60,450
COL	PARKING EXPANSION	200,000	200,000	0	200,000
COL	PARKING EXPANSION WEST	25,000	25,000	0	25,000
CVHS	LEASE/REPLACE MODULARS	80,000	80,000	151,303	173,764
GLN	MATES	0	25,497	12,606	25,497
LCR	MODERNIZATION	573,813	100,000	8,448	100,000
MAN	EARTHs CLASSROOM MODERNIZATION	423,901	740,000	529,353	740,000
MAP	LUNCH SHELTER	75,000	75,000	0	75,000
NPH	GYM BLEACHERS	0	0	38	38
RED	LOCKER ROOM RENOVATION	20,217	0	0	0
SYC	CAFÉ ENCLOSURE	0	40,639	39,015	39,015
SYC	LUNCH SHELTER	0	75,000	0	75,000
TOH	CLASS ROOM CORRIDOR RENOVATION	712,580	633,782	485,015	633,782
TOH	DISTRICT MATCH	500,000	50,000	0	50,000
TOH	EMS FOR GYM VENTILATION	0	3,356	3,356	3,356
TOH	GYM HVAC	342,788	250,000	130,774	250,000
TOH	GYM MODERNIZATION	0	150	150	150
TOH	HVAC A6	0	1,937	1,759	1,937
TOH	MODERNIZATION - ELECTRICAL	29,938	0	0	0
TOH	SCIENCE LAB CONVERSION	0	2,400	45,850	45,850
UNV	MODERNIZATION	0	150	150	150
WAL	MODERNIZATION PHASE 2	34,358	10,000	12,269	13,421
WAV	MODERNIZE 3 CP CLASSROOMS	35,000	0	0	0
WAV	MODERNIZE S. RESTROOM BLDG	96,850	260,000	38,007	260,000
WAV	DOOR FRAMES/HARDWARE 3 CLASSROOMS	15,000	0	0	0
WAV	TEMP MODIFICATIONS OF FACILITIES	5,000	0	0	0
WHS	THEATRE MODERNIZATION	2,732,276	2,500,000	1,074,226	2,500,000
WHS	AUTO SHOP CONVERSION TO BAND ROOM	0	327,375	373,944	408,725
WHS	CORRIDOR FLOORING/WAINSCOT	32,000	0	0	0
WHS	DISTRICT MATCH	1,200,000	625,000	0	625,000
WHS	GYM DOORS	37,500	65,000	0	65,000
WHS	GYM HEATER RENOVATION	14,299	14,299	29,800	29,800
WHS	KITCHEN HVAC	10,384	0	0	0
WHS	MODERNIZATION	0	1,300,000	159,636	1,300,000
WHS	MODULAR HVAC REPLACEMENT	8,000	0	0	0
WHS	PARKING LOT, STAIRS, RAMPS, FLATWORK	1,081,154	0	0	0
WHS	PHOTO LAB	7,000	125,000	11,548	125,000
WHS	REPL HVAC, BOILERS, TOWERS	163,047	500,000	3,232	500,000
WHS	2 MODULAR CLASSROOMS	20,000	22,500	12,124	22,500
WWD	MODERNIZATION	10,139	5,000	5,000	5,000
GRAND TOTAL		<u>10,039,019</u>	<u>9,911,010</u>	<u>3,831,972</u>	<u>9,813,434</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 JANUARY 31, 2010

BOND REDEMPTION FUND

NET BEGINNING BALANCE JULY 1, 2009	7,354,981
Estimated Income	<u>6,598,017</u>
Total Estimated Income and Net Beginning Balance	13,952,998
Estimated Expenditures	<u>(6,924,395)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2010	<u><u>7,028,603</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2009	7,318,453
Add: Cash Receipts July 1, 2009 through January 31, 2010	
Accounts Receivable	36,527
Income	<u>3,845,862</u>
TOTAL CASH AVAILABLE	<u>3,882,389</u>
	11,200,842
Deduct: Expenditures July 1, 2009 through January 31, 2010	
Expenditures	<u>6,368,498</u>
CASH IN COUNTY TREASURY - JANUARY 31, 2010	<u><u>4,832,344</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 JANUARY 31, 2010

BOND REDEMPTION FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2009/10 ADOPTED BUDGET	2009/10 1ST INTERIM BUDGET	ACTUAL REVENUE 01/31/10	2009/10 PROJECTED BUDGET
8571	Homeowner Exemption	59,749	55,397	27,804	55,397
8611	Secured Roll Voted Indebt	6,763,007	6,318,126	3,525,011	6,318,126
8612	Unsecured Roll Voted Indebt	142,159	149,494	153,644	149,494
8613	P/Y Tax Voted Indebt	0	0	26,816	0
8614	Supplemental Voted Indebt	0	0	73,235	0
8660	Interest	65,000	75,000	39,352	75,000
TOTALS		<u>7,029,915</u>	<u>6,598,017</u>	<u>3,845,862</u>	<u>6,598,017</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2009/10 ADOPTED BUDGET	2009/10 1ST INTERIM BUDGET	ACTUAL EXPENSE 01/31/10	2009/10 PROJECTED BUDGET
7433	Bond Redemption	4,764,638	4,764,638	4,764,638	4,764,638
7434	Bond Interest	2,159,757	2,159,757	1,603,860	2,159,757
TOTALS		<u>6,924,395</u>	<u>6,924,395</u>	<u>6,368,498</u>	<u>6,924,395</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT
JANUARY 31, 2010

CHILD CARE FUND

NET BEGINNING BALANCE - JULY 1, 2009	684,888
Estimated Income	<u>4,340,096</u>
Total Estimated Income and Net Beginning Balance	5,024,984
Estimated Expenditures	<u>(4,194,843)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2010	<u><u>830,141</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2009	838,228
Add: Cash Receipts July 1, 2009 through January 31, 2010	
Accounts Receivable	28,235
Due from Other Funds	0
PrePaid Expenses	6,136
Income	<u>2,452,773</u>
TOTAL CASH AVAILABLE	<u>2,487,144</u>
Deduct: Expenditures July 1, 2009 through January 31, 2010	
Accounts Payable	57,777
Due To Other Funds	0
Deferred Income	133,256
Expenditures	<u>2,411,239</u>
CASH IN COUNTY TREASURY - JANUARY 31, 2010	<u><u>(2,602,272)</u></u>
	<u><u>723,101</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT
JANUARY 31, 2010

CHILD CARE FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2009/10 ADOPTED BUDGET	2009/10 1st INTERIM BUDGET	ACTUAL REVENUE 1/31/10	2009/10 PROJECTED BUDGET
8200	Federal Grant	0	0	0	0
8500	State Grant	0	0	0	(104,665)
8660	Interest	13,000	20,000	3,931	20,000
8673	Child Care Fees	5,112,845	4,135,688	2,251,046	4,169,769
8699	Reg Fees/Other Income	200,450	254,992	197,796	254,992
TOTALS		<u>5,326,295</u>	<u>4,410,680</u>	<u>2,452,773</u>	<u>4,340,096</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2009/10 ADOPTED BUDGET	2009/10 1st INTERIM BUDGET	ACTUAL EXPENSE 1/31/10	2009/10 PROJECTED BUDGET
1000	Certificated Salaries	160,627	175,877	102,652	175,927
2000	Classified Salaries	2,328,732	1,911,623	1,249,725	2,068,406
3000	Employee Benefits	916,342	759,251	490,190	848,037
4000	Books and Supplies	503,805	503,805	133,477	303,805
4400	Equipment not Capitalized	177,000	137,000	42,571	137,000
5000	Contracted Services	76,520	176,520	147,903	176,520
5750	Interfund Facility Use	92,240	92,240	48,144	99,240
5900	Communications	10,000	15,000	11,623	16,000
6200	Building Improvements	0	0	0	0
7300	Direct & Indirect Costs to General Fund	369,908	369,908	184,954	369,908
TOTALS		<u>4,635,174</u>	<u>4,141,224</u>	<u>2,411,239</u>	<u>4,194,843</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT
JANUARY 31, 2010

CHILD NUTRITION FUND

NET BEGINNING BALANCE JULY 1, 2009	205,055
Stores	76,065
Contingency	<u>128,990</u>
	205,055
Estimated Income	<u>4,961,000</u>
Total Estimated Income and Net Beginning Balance	5,166,055
Estimated Expenditures	<u>(4,882,207)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2010	<u><u>283,848</u></u>

BREAKDOWN OF NET ENDING BALANCE

Stores	76,065
Contingency	<u>207,783</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2010	<u><u>283,848</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
CHILD NUTRITION FUND
STATEMENT OF CASH BALANCE
JANUARY 31, 2010

CASH IN COUNTY TREASURY - JULY 1, 2009		127,847	
	Cash Collection Awaiting Deposit		275,481
Add:	Cash Receipts July 1, 2009 through January 31, 2010		
	Petty Cash	(6,380)	
	Accounts Receivable	(52,081)	
	Subsidy Awaiting Deposit	(537,318)	
	Stores	(19,257)	
	Income	<u>2,779,130</u>	<u>2,164,094</u>
TOTAL CASH AVAILABLE			2,567,422
Deduct:	Expenditures July 1, 2009 through January 31, 2010		
	Accounts Payable	(157,361)	
	Due to Other Funds	(97,408)	
	Expenditures	<u>2,754,958</u>	<u>(2,500,189)</u>
CASH IN COUNTY TREASURY - JANUARY 31, 2010			<u><u>67,233</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT
JANUARY 31, 2010

CHILD NUTRITION FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2009/10 ADOPTED BUDGET	2009/10 1ST INTERIM BUDGET	ACTUAL REVENUE 01/31/10	2009/10 PROJECTED BUDGET
8200	Federal Revenue	1,500,000	1,500,000	897,387	1,750,000
8225	Federal Snack Revenue	11,000	11,000	4,658	11,000
8500	State Revenue	125,000	125,000	79,970	125,000
8634	Cash Sales	3,400,000	3,400,000	1,781,829	3,050,000
8660	Interest	5,000	5,000	788	5,000
8699	Local	20,000	20,000	14,498	20,000
TOTALS		<u>5,061,000</u>	<u>5,061,000</u>	<u>2,779,130</u>	<u>4,961,000</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2009/10 ADOPTED BUDGET	2009/10 1ST INTERIM BUDGET	ACTUAL EXPENSE 01/31/10	2009/10 PROJECTED BUDGET
2000	Classified Salaries	1,976,875	1,976,079	1,077,371	1,979,489
3000	Employee Benefits	572,767	573,040	315,687	575,718
4000	Supplies	200,000	200,000	131,394	225,000
4400	Equipment not Capitalized	35,000	35,000	28,362	35,000
4700	Food	2,100,000	2,100,000	1,103,962	1,900,000
5000	Contracted Services	147,000	147,000	92,660	158,000
5900	Communications	9,000	9,000	5,522	9,000
6000	Capital Outlay	30,000	0	0	0
TOTALS		<u>5,070,642</u>	<u>5,040,119</u>	<u>2,754,958</u>	<u>4,882,207</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 JANUARY 31, 2010

DEFERRED MAINTENANCE FUND

NET BEGINNING BALANCE - JULY 1, 2009	3,002,119
Estimated Income	<u>75,000</u>
Total Estimated Income and Beginning Balance	3,077,119
Estimated Expenditures	<u>(1,012,759)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2010	<u><u>2,064,360</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2009	3,839,990
Add: Cash Receipts July 1, 2009 through January 31, 2010	
Accounts Receivable	18,976
Income	<u>23,506</u>
	<u>42,482</u>
TOTAL CASH AVAILABLE	3,882,472
Deduct: Expenditures July 1, 2009 through January 31, 2010	
Accounts Payable	86,562
Expenditures	<u>314,783</u>
	<u>(401,345)</u>
CASH IN COUNTY TREASURY - JANUARY 31, 2010	<u><u>3,481,127</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 JANUARY 31, 2010

DEFERRED MAINTENANCE FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2009/10 ADOPTED BUDGET	2009/10 1ST INTERIM BUDGET	ACTUAL REVENUE 01/31/2010	2009/10 PROJECTED BUDGET
8660	Interest	40,000	40,000	23,506	75,000
TOTALS		<u>40,000</u>	<u>40,000</u>	<u>23,506</u>	<u>75,000</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2009/10 ADOPTED BUDGET	2009/10 1ST INTERIM BUDGET	ACTUAL EXPENSE 01/31/2010	2009/10 PROJECTED BUDGET
5000	Contracts & Repairs	788,740	852,442	149,486	847,462
7619	Interfund Transfer-Equipment	0	0	165,297	165,297
TOTALS		<u>788,740</u>	<u>852,442</u>	<u>314,783</u>	<u>1,012,759</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 JANUARY 31, 2010

DEFERRED MAINTENANCE FUND - PROJECTS

PROJECT SITE	DESCRIPTION	2009/10 ADOPTED BUDGET	2009/10 1ST INTERIM BUDGET	ACTUAL EXPENSE 01/31/2010	2009/10 PROJECTED BUDGET
ACACIA	Striping	0	899	899	899
ASPEN	Striping	0	1,430	1,430	1,430
COLINA	Water Heater/Furnace	35,000	35,000	0	35,000
CONEJO	Grind & Seal Kindergarten	5,400	5,400	0	5,400
CVHS	Repair/Replace Flooring	45,000	45,000	36,319	36,319
CVHS	Replace/Window A/C Units, 4 each	5,000	5,000	0	5,000
CVHS	Replace/Window Asphalt-Front of School	30,000	30,000	644	30,000
CVHS	Repair/Replace Gas Line	30,000	30,000	10,160	10,160
DISTRICT	Monitoring Wells-M&O	0	0	(23)	0
DISTRICT	Abandon Well	0	0	12,727	47,582
DISTRICT	Tank Removal - M&O	45,000	45,000	0	45,000
DISTRICT	M&O EQUIPMENT	0	0	165,297	165,297
LANG RANCH	Striping	0	1,558	1,558	1,558
LANG RANCH	Replant Slopes	8,000	8,000	0	8,000
LOS CERRITOS	Water Heater/Furnace	35,000	35,000	2,900	35,000
MADRONA	Replace Handrails Both Buildings	95,000	95,000	0	95,000
MAPLE	Asphalt Paving - Play Area	15,000	15,000	0	15,000
MEADOWS	Roof Repair	4,000	4,000	0	4,000
NPHS	Water Heater/Furnace	195,000	195,000	0	195,000
PARK OAKS	Refinish Stage	4,840	4,840	0	4,840
PARK OAKS	Striping	0	1,900	1,900	1,900
SEQUOIA	HVAC/Furnace	0	29,500	29,500	29,500
SYCAMORE	Slurry Seal Play Courts/Parking	20,000	20,000	0	20,000
TOHS	Water Heater/Furnace	130,000	130,000	47,098	130,000
TRIUNFO	Striping	0	651	651	651
UNIVERSITY	Striping	0	1,370	1,370	1,370
WALNUT	Striping	0	1,576	555	555
WAVERLY	Replace Flooring	0	12,323	222	222
WAVERLY	Striping	0	0	1,576	1,576
WAVERLY	Roof Repair	6,500	6,500	0	6,500
WAVERLY	Roof Portable G	7,000	7,000	0	7,000
WESTLAKE	Replace Roof 18-20	63,000	63,000	0	63,000
WHS	Inspect Bridge	5,000	5,000	0	5,000
WHS	Replace Flooring	0	12,495	0	0
WILDWOOD	Replace gutters, Paint Existing	5,000	5,000	0	5,000
		<u>788,740</u>	<u>852,442</u>	<u>314,783</u>	<u>1,012,759</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 JANUARY 31, 2010

DEVELOPER DONATION FUND #2

NET BEGINNING BALANCE - JULY 1, 2009	77,584
Estimated Income	<u>1,296,300</u>
TOTAL ESTIMATED INCOME and NET BEGINNING BALANCE	1,373,884
Estimated Expenditures	<u>(1,373,850)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2010	<u><u>34</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2009	1,816,226
Add:	
Cash Receipts July 1, 2009 through January 31, 2010	
Accounts Receivable	4,907
Due from Other Funds	11,801
Income	<u>184,975</u>
	<u>201,683</u>
TOTAL CASH AVAILABLE	2,017,909
Deduct:	
Expenditures July 1, 2009 through January 31, 2010	
Accounts Payable	5,441
Due to Other Funds	(91)
Expenditures	<u>1,372,338</u>
	<u>(1,377,688)</u>
CASH IN COUNTY TREASURY - JANUARY 31, 2010	<u><u>640,221</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 JANUARY 31, 2010

DEVELOPER DONATION FUND #2

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2009/10 ADOPTED BUDGET	2009/10 1ST INTERIM BUDGET	ACTUAL REVENUE 01/31/10	2009/10 PROJECTED BUDGET
8660	Interest	25,000	25,000	8,177	20,000
8681	Developer Donation Fees	575,000	578,600	176,798	300,000
8919	Interfund Tsf Surplus Prop	770,250	770,250	0	976,300
TOTALS		<u>1,370,250</u>	<u>1,373,850</u>	<u>184,975</u>	<u>1,296,300</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2009/10 ADOPTED BUDGET	2009/10 1ST INTERIM BUDGET	ACTUAL EXPENSE 01/31/10	2009/10 PROJECTED BUDGET
2000	Classified Salaries	0	2,456	1,425	2,456
3000	Employee Benefits	0	1,144	663	1,144
7439	Other Debt Service Pymts	1,370,250	1,370,250	1,370,250	1,370,250
TOTALS		<u>1,370,250</u>	<u>1,373,850</u>	<u>1,372,338</u>	<u>1,373,850</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 JANUARY 31, 2010

HEALTH & WELFARE FUND

NET BEGINNING BALANCE - JULY 1, 2009	(1,365,731)
Reserve for Claims	
Estimated Income	<u>21,715,947</u>
Total Estimated Income and Net Beginning Balance	20,350,216
Estimated Expenditures	<u>(21,643,515)</u>
NET ENDING BALANCE - JUNE 30, 2010	<u><u>(1,293,299)</u></u>
Reserve for Claims	

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2009	2,189,926
Add: Cash Receipts July 1, 2009 through January 31, 2010	
Accounts Receivable	23,065
Revolving Funds	125,000
Due From Other Funds	3,318
Income	<u>11,320,124</u>
TOTAL CASH AVAILABLE	<u>11,471,507</u>
TOTAL CASH AVAILABLE	13,661,433
Deduct: Expenditures July 1, 2009 through January 31, 2010	
Accounts Payable	261,728
Due to Other Funds	109
Expenditures	<u>11,363,409</u>
CASH IN COUNTY TREASURY - JANUARY 31, 2010	<u><u>2,036,187</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT
JANUARY 31, 2010

HEALTH & WELFARE FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2009/10 ADOPTED BUDGET	2009/10 1ST INTERIM BUDGET	ACTUAL REVENUE 01/31/10	2009/10 PROJECTED BUDGET
8660	Interest	80,000	80,000	8,052	50,000
8674	Contracted Services from Other Funds	21,663,074	20,450,864	10,856,233	20,398,260
8699	Other Revenue	1,348,860	1,348,860	455,839	1,248,860
8919	Other Transfer In - WC	0	18,827	0	18,827
TOTALS		<u>23,091,934</u>	<u>21,898,551</u>	<u>11,320,124</u>	<u>21,715,947</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2009/10 ADOPTED BUDGET	2009/10 1ST INTERIM BUDGET	ACTUAL EXPENSE 01/31/10	2009/10 PROJECTED BUDGET
2000	Classified Salaries	120,685	121,660	70,828	121,660
3000	Employee Benefits	49,900	49,040	28,521	49,040
4000	Supplies	20,500	20,500	446	5,500
5000	Other Services	128,000	128,700	67,957	128,700
5815	Paid Fees	7,750,525	7,750,525	4,798,461	7,750,525
5880	Paid Claims	15,000,000	13,787,790	6,397,179	13,587,790
5900	Communications	0	300	17	300
SUBTOTAL		23,069,610	21,858,515	11,363,409	21,643,515
Reserve for Claims		60,416	(1,325,695)	0	(1,293,299)
TOTALS		<u>23,130,026</u>	<u>20,532,820</u>	<u>11,363,409</u>	<u>20,350,216</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 JANUARY 31, 2010

PRIVATE PURPOSE TRUST FUND

NET BEGINNING BALANCE JULY 1, 2009		21
Estimated Income		<u>549</u>
Total Estimated Income and Net Beginning Balance		570
Estimated Expenditures		<u>(540)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2010		<u><u>30</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2009		21
Add: Cash Receipts July 1, 2009 through January 31, 2010		
Income	<u>549</u>	<u>549</u>
TOTAL CASH AVAILABLE		570
Deduct: Expenditures July 1, 2009 through January 31, 2010		
Expenditures	<u>540</u>	<u>(540)</u>
CASH IN COUNTY TREASURY - JANUARY 31, 2010		<u><u>30</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 JANUARY 31, 2010

PRIVATE PURPOSE TRUST FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2009/10 ADOPTED BUDGET	2009/10 1ST INTERIM BUDGET	ACTUAL REVENUE 01/31/10	2009/10 PROJECTED BUDGET
8660	Interest	6	6	9	9
8699	Other Income	0	0	540	540
TOTALS		<u>6</u>	<u>6</u>	<u>549</u>	<u>549</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2009/10 ADOPTED BUDGET	2009/10 1ST INTERIM BUDGET	ACTUAL EXPENSE 01/31/10	2009/10 PROJECTED BUDGET
7299	Other Transfers Out	0	0	540	540
TOTALS		<u>0</u>	<u>0</u>	<u>540</u>	<u>540</u>

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SCHOOL MODERNIZATION FUND

NET BEGINNING BALANCE JULY 1, 2009	1,086,277
Estimated Income	<u>6,000</u>
Total Estimated Income and Net Beginning Balance	1,092,277
Estimated Expenditures	<u>(106,444)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2010	<u><u>985,833</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2009	576,818
Add: Cash Receipts July 1, 2009 through January 31, 2010	
Accounts Receivable	3,387
Cash with a Fiscal Agent	517,492
Due from Other Funds	434,833
Income	<u>1,374</u>
TOTAL CASH AVAILABLE	<u>957,086</u>
Deduct: Expenditures July 1, 2009 through January 31, 2010	
Accounts Payable	399,760
Due to Other Funds	46,058
Expenditures	<u>106,444</u>
CASH IN COUNTY TREASURY - JANUARY 31, 2010	<u><u>(552,262)</u></u>
	<u><u>981,642</u></u>

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SCHOOL MODERNIZATION FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2009/10 ADOPTED BUDGET	2009/10 1ST INTERIM BUDGET	ACTUAL REVENUE 01/31/10	2009/10 PROJECTED BUDGET
8660	Interest	100,000	20,000	1,374	6,000
	TOTALS	<u>100,000</u>	<u>20,000</u>	<u>1,374</u>	<u>6,000</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2009/10 ADOPTED BUDGET	2009/10 1ST INTERIM BUDGET	ACTUAL EXPENSE 01/31/10	2009/10 PROJECTED BUDGET
5000	Services/Other Operating Exp	598,411	106,444	106,444	106,444
	TOTALS	<u>598,411</u>	<u>106,444</u>	<u>106,444</u>	<u>106,444</u>

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SCHOOL MODERNIZATION FUND - PROJECTS

DESCRIPTION	2009/10 ADOPTED BUDGET	2009/10 1ST INTERIM BUDGET	ACTUAL EXPENSE 01/31/10	2009/10 PROJECTED BUDGET
TOHS CONVERT SCI LABS	598,411	106,444	106,444	106,444
TOTAL PROJECT EXPENSES	<u>598,411</u>	<u>106,444</u>	<u>106,444</u>	<u>106,444</u>

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SURPLUS PROPERTY FUND

NET BEGINNING BALANCE - JULY 1, 2009	2,399,503
Estimated Income	<u>55,000</u>
Total Estimated Income and Net Beginning Balance	2,454,503
Estimated Expenditures	<u>(1,082,711)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2010	<u>1,371,792</u>
Reserve for 2010/11 Lease Purchase Payments	<u><u>1,371,792</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2009	2,381,479
Add: Cash Receipts July 1, 2009 through January 31, 2010	
Accounts Receivable	18,024
Income	<u>14,821</u>
	<u>32,845</u>
TOTAL CASH AVAILABLE	2,414,324
Deduct: Expenditures July 1, 2009 through January 31, 2010	
Accounts Payable	0
Expenditures	<u>16,100</u>
	<u>(16,100)</u>
CASH IN COUNTY TREASURY - JANUARY 31, 2010	<u><u>2,398,224</u></u>

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SURPLUS PROPERTY FUND

STATEMENT OF INCOME

SOURCE OF INCOME	DESCRIPTION	2009/10 ADOPTED BUDGET	2009/10 1ST INTERIM BUDGET	ACTUAL REVENUE 01/31/10	2009/10 PROJECTED BUDGET
8660	Interest	50,000	50,000	14,821	55,000
	TOTALS	<u>50,000</u>	<u>50,000</u>	<u>14,821</u>	<u>55,000</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2009/10 ADOPTED BUDGET	2009/10 1ST INTERIM BUDGET	ACTUAL EXPENSE 01/31/10	2009/10 PROJECTED BUDGET
5000	Contracted Services	80,000	98,872	16,100	106,411
7619	Interfund Tsf DD2	770,250	770,250	0	976,300
	TOTALS	<u>850,250</u>	<u>869,122</u>	<u>16,100</u>	<u>1,082,711</u>

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SURPLUS PROPERTY FUND

DESCRIPTION	2009/10 ADOPTED BUDGET	2009/10 1ST INTERIM BUDGET	ACTUAL EXPENSE 01/31/10	2009/10 PROJECTED BUDGET
CVHS Modulares	0	16,922	6,611	16,922
Sycamore Badminton Court	0	1,950	1,950	1,950
University Fees	0	0	7,539	7,539
Architectural M & O Relocation	80,000	80,000	0	80,000
	<u>80,000</u>	<u>98,872</u>	<u>16,100</u>	<u>106,411</u>

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TOPASS FUND

NET BEGINNING BALANCE - JULY 1, 2009	125,134
Estimated Income	<u>1,064,737</u>
Total Estimated Income and Net Beginning Balance	1,189,871
Estimated Expenditures	<u>(1,065,737)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2010	<u><u>124,134</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2009	72,187
Add: Cash Receipts July 1, 2009 through January 31, 2010	
Accounts Receivable	1,161
Income	<u>409</u>
	<u>1,570</u>
TOTAL CASH AVAILABLE	73,757
Deduct: Expenditures July 1, 2009 through January 31, 2010	
Accounts Payable	3,978
Due to Other Funds	4,000
Expenditures	<u>28,273</u>
	<u>(36,251)</u>
CASH IN COUNTY TREASURY - JANUARY 31, 2010	<u><u>37,506</u></u>

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TOPASS FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2009/10 ADOPTED BUDGET	2009/10 1ST INTERIM BUDGET	ACTUAL REVENUE 01/31/10	2009/10 PROJECTED BUDGET
8660	Interest - Fund	4,000	4,000	409	2,000
8660	Interest - TOPASS	1,000	1,000	0	1,000
8912	TOPASS Pass Thru	1,022,000	1,022,000	0	1,061,737
TOTALS		<u>1,027,000</u>	<u>1,027,000</u>	<u>409</u>	<u>1,064,737</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2009/10 ADOPTED BUDGET	2009/10 1ST INTERIM BUDGET	ACTUAL EXPENSE 01/31/10	2009/10 PROJECTED BUDGET
2000	Classified Salaries	21,623	21,623	11,089	19,267
3000	Employee Benefits	9,019	9,019	4,520	7,806
5000	Contracted Services	1,022,000	1,022,000	12,664	1,034,664
7612	Interest on Loan from GF	4,000	4,000	0	4,000
TOTALS		<u>1,056,642</u>	<u>1,056,642</u>	<u>28,273</u>	<u>1,065,737</u>

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TOPASS FUND

SITE	DESCRIPTION	2009/10 ADOPTED BUDGET	2009/10 1ST INTERIM BUDGET	ACTUAL EXPENSE 01/31/10	2009/10 PROJECTED BUDGET
	Admin Salaries	21,623	21,623	11,089	19,267
	Admin Benefits	9,019	9,019	4,520	7,806
	Interest on Loan from G/F	4,000	4,000	0	4,000
	TOTAL ADMINISTRATION	34,642	34,642	15,609	31,073
 <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
NPHS	Annual Contrib to Track & Trust Fund 2009/10	48,000	48,000	0	48,000
NPHS	Pool Equipment	0	0	12,664	12,664
		<u>224,000</u>	<u>224,000</u>	<u>12,664</u>	<u>236,664</u>
 <u>TOPASS AREA #2 (THOUSAND OAKS)</u>					
CVHS	Environmental Study, Design & Bid	350,000	350,000	0	350,000
TOHS	Annual Contrib to Track & Trust Fund 2005/06	40,000	40,000	0	40,000
TOHS	Annual Contrib to Track & Trust Fund 2006/07	40,000	40,000	0	40,000
TOHS	Annual Contrib to Track & Trust Fund 2007/08	48,000	48,000	0	48,000
TOHS	Annual Contrib to Track & Trust Fund 2008/09	48,000	48,000	0	48,000
TOHS	Annual Contrib to Track & Trust Fund 2009/10	48,000	48,000	0	48,000
WHS	Annual Contrib to Track & Trust Fund 2005/06	40,000	40,000	0	40,000
WHS	Annual Contrib to Track & Trust Fund 2006/07	40,000	40,000	0	40,000
WHS	Annual Contrib to Track & Trust Fund 2007/08	48,000	48,000	0	48,000
WHS	Annual Contrib to Track & Trust Fund 2008/09	48,000	48,000	0	48,000
WHS	Annual Contrib to Track & Trust Fund 2009/10	48,000	48,000	0	48,000
	TOTAL AREA #2	798,000	798,000	0	798,000
	TOTALS	<u><u>1,056,642</u></u>	<u><u>1,056,642</u></u>	<u><u>28,273</u></u>	<u><u>1,065,737</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
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WORKER COMPENSATION FUND

NET BEGINNING BALANCE - JULY 1, 2009	4,732,054
Estimated Income	<u>1,762,516</u>
Total Estimated Income and Net Beginning Balance	6,494,570
Estimated Expenditures	<u>(2,040,811)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2010	<u><u>4,453,759</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2009	845,467
Add: Cash Receipts July 1, 2009 through January 31, 2010	
Accounts Receivable	8,130
Due From Other Funds	11,675
Income	<u>917,303</u>
	<u>937,108</u>
TOTAL CASH AVAILABLE	1,782,575
Deduct: Expenditures July 1, 2009 through January 31, 2010	
Accounts Payable	11,124
Due to Other Funds	0
Expenditures	<u>891,855</u>
	<u>(902,979)</u>
CASH IN COUNTY TREASURY - JANUARY 31, 2010	<u><u>879,596</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
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WORKER COMPENSATION FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2009/10 ADOPTED BUDGET	2009/10 1ST INTERIM BUDGET	ACTUAL REVENUE 01/31/10	2009/10 PROJECTED BUDGET
8660	Interest	80,000	80,000	4,357	50,000
8674	Contracted Svcs from Gen Fund & Oth Funds	1,727,615	1,713,171	910,675	1,710,245
8699	Other Local Income	0	2,271	2,271	2,271
TOTALS		<u>1,807,615</u>	<u>1,795,442</u>	<u>917,303</u>	<u>1,762,516</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2009/10 ADOPTED BUDGET	2009/10 1ST INTERIM BUDGET	ACTUAL EXPENSE 01/31/10	2009/10 PROJECTED BUDGET
2000	Classified Salaries	63,453	64,699	38,526	64,699
3000	Employee Benefits	27,242	29,964	17,616	29,964
4000	Supplies	1,500	1,500	0	1,500
5200	Mileage/Conf/Dues	4,520	4,520	2,345	4,520
5450	Insurance	202,128	202,128	133,627	202,128
5600	Rents/Leases/Repairs	500	500	0	500
5750	Interfund Transfer	3,000	3,000	0	3,000
5800	Other Services	21,000	21,000	21,309	27,000
5815	Fees	207,000	207,000	321	207,000
5880	Paid Claims	1,500,000	1,500,000	678,104	1,500,000
5920	Communications	500	500	7	500
7619	Interfund Transfer	0	0	0	0
SUBTOTAL		<u>2,030,843</u>	<u>2,034,811</u>	<u>891,855</u>	<u>2,040,811</u>
Reserve for Claims		<u>3,843,924</u>	<u>4,492,685</u>	<u>0</u>	<u>4,453,759</u>
TOTALS		<u>5,874,767</u>	<u>6,527,496</u>	<u>891,855</u>	<u>6,494,570</u>