

CONEJO VALLEY UNIFIED SCHOOL DISTRICT



2010-2011 FIRST INTERIM FINANCIAL STATEMENTS

PRESENTED AT THE BOARD MEETING OF DECEMBER 14, 2010

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

NET BEGINNING BALANCE JULY 1, 2010		19,548,309
Stores	170,137	
Revolving Cash	43,000	
Reserve for Program Carryovers	2,377,789	
Supplemental Hours Programs	205,799	
Energy Savings Applied to 2010/11 Budget	611,000	
School Carryovers	772,059	
State Fiscal Stabilization Funds Reserve	293,019	
Deferred Maintenance Fund Balance Transfer	2,664,800	
3% Reserve for Contingency	4,901,516	
Reserve for 2010/11 Budget	<u>7,509,190</u>	
Incomes		<u>160,236,010</u>
Total Income and Beginning Balance		179,784,319
Expenditures		<u>161,728,135</u>
ENDING BALANCE - JUNE 30, 2011		<u><u>18,056,184</u></u>

BREAKDOWN OF NET ENDING BALANCE

Stores		170,137
Revolving Cash		43,000
Reserve for Program Carryovers		159,217
Supplemental Hours Programs		27,111
3% Reserve for Contingency		4,851,844
Reserve 2010-11 Base Revenue Limit Restoration		5,400,000
One-Time Education Jobs Fund 2.7% Salary Restoration		2,987,000
Remaining One-Time Education Jobs Fund Reserve for 2011-12 Budget		1,034,930
Deferred Maintenance Fund Balance Transfer		400,440
Reserve for 2011-12 Budget		<u>2,982,505</u>
ENDING BALANCE - JUNE 30, 2011		<u><u>18,056,184</u></u>

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

MAJOR	DESCRIPTION	2009/10 ACTUAL REVENUE	2010/11 ADOPTED BUDGET	ACTUAL REVENUE 10/31/10	2010/11 PROJECTED BUDGET
REVENUE LIMIT SOURCES					
8011	State Aid Revenue Limit	25,434,374	23,599,510	5,903,892	31,162,066
8096	Charter School	(1,149,348)	(1,445,723)	(437,170)	(1,455,852)
8019	State Aid Revenue Limit - Prior Year	39,098	0	0	0
8021	Tax Relief Subventions	811,840	774,051	0	771,248
8029	Other Subventions	17,111	0	0	13,689
8041	Secured Roll Taxes	70,058,940	76,151,693	0	74,488,401
8042	Unsecured Roll Taxes	2,918,719	2,918,719	0	2,784,495
8043	Prior Years' Taxes	567,421	567,028	300,257	510,679
8044	Supplemental Taxes	1,057,206	720,953	166,823	951,485
8045	Education Revenue Aug Fund	(2,440,665)	(1,169,648)	0	(2,960,757)
8046	Redev SERAF	6,119,037	0	0	1,258,616
8081	Royalties and Bonuses	125	272	0	272
	TOTAL REVENUE	103,433,858	102,116,855	5,933,802	107,524,342
8092	PERS Reduction Adjustment	518,675	319,396	141,361	315,557
	TOTAL REVENUE LIMIT SOURCES:	103,952,533	102,436,251	6,075,163	107,839,899
FEDERAL					
8181	Special Ed PL94-142	3,542,685	3,466,580	0	3,466,580
8181	Special Ed PL94-142 - Prior Year	(60,448)	0	0	0
8181	ARRA - IDEA	3,037,657	0	0	964,516
8181	ARRA - IDEA Private School	0	0	0	33,368
8182	Special Ed Preschool	363,314	363,314	0	363,314
8182	ARRA - Preschool (3319)	160,867	0	0	4,516
8182	ARRA - Preschool (3324)	31,417	0	104,254	240,363
8182	Special Ed Low Incident	2,758	0	0	0
8182	Special Ed Infant Discretionary	0	0	0	2,000
8290	Advanced Placement Exam Grant	0	0	8,376	8,376
8290	Drug Free Schools	46,259	0	0	7,354
8290	IASA Title V	2,460	0	0	0
8290	IASATitle I	1,382,735	1,479,530	335,944	1,747,527
8290	ARRA - Title I	701,017	0	82,197	205,435
8290	State Fiscal Stabilization Fund	2,454,400	400,000	1,219	0
8290	Education Jobs Fund	0	0	3,619,737	4,021,930
8290	Title IIA	471,834	538,953	88,745	814,909
8290	Title IID	18,880	4,464	9,489	13,315
8290	ARRA-Title II	0	0	0	31,209
8290	Title III Part A (LEP)	211,814	213,500	0	244,733
8290	Title III-Immigration Education Program	46,582	47,880	0	55,487
8290	Carl Perkins - Vocational Education	88,437	80,000	0	81,773
	TOTAL FEDERAL REVENUE	12,502,668	6,594,221	4,249,961	12,306,705
STATE					
8311	Economic Impact Aid	1,145,735	1,150,244	0	1,145,735
8311	Special Ed Infant	184,983	184,983	35,147	184,983
8311	Special Ed Transportation	595,843	593,579	0	596,071
8311	Transportation	173,975	173,314	0	174,042
8311	Special Ed Mental Health Prevention	97,262	94,849	0	94,849
8311	Special Ed Mental Health Prevention-Prior Yr	10,800	0	0	0
8434	Class Size Reduction	5,128,923	4,723,110	0	4,964,085
8560	Lottery	2,868,805	2,802,529	(673,104)	2,908,818
8560	Lottery Prior Year	(37,332)	0	64,029	64,029

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

MAJOR	DESCRIPTION	2009/10 ACTUAL REVENUE	2010/11 ADOPTED BUDGET	ACTUAL REVENUE 10/31/10	2010/11 PROJECTED BUDGET
8590	SB666 Class Size	207,958	207,168	0	207,958
8590	SB666 Class Size - Prior Year	185,905	0	0	0
8590	SB12 Class Size 9th Grade	613,896	611,563	0	613,896
8590	Adult Ed Revenue Limit	2,337,178	2,166,942	540,080	2,175,208
8590	Advanced Placement	0	0	20,603	20,603
8590	Special Ed Student Workability	117,661	117,660	0	117,660
8590	Special Ed Low Incident	0	0	0	2,483
8590	Flexibility - Arts and Music Grant	297,314	296,184	0	297,429
8590	Flexibility - High School Exit Exam	86,961	86,630	15,155	101,785
8590	Flexibility - BTSA PAR Mentor	322,071	274,616	0	275,316
8590	California English Language	3,268	0	21,366	21,366
8590	California Partnership	141,516	138,240	0	149,459
8590	CalPads	189,552	0	0	0
8590	Flexibility - Comm Based English Tutor	57,919	57,699	0	57,699
8590	Continuation High School Block Grant	102,376	101,989	0	101,989
8590	Flexibility - Deferred Maintenance	815,649	812,550	0	815,649
8590	English Language Acquisition	77,211	77,211	0	77,211
8590	Flexibility - GATE	143,220	143,474	0	143,474
8590	Gov Performance/API Award	2,585	0	1,729	1,730
8590	Hourly RL Supplemental	729,541	521,752	0	523,733
8590	Hourly RL Supplemental - Prior Year	63,862	0	0	0
8590	Flexibility - Instructional Materials Fund	1,371,878	1,167,425	0	1,170,763
8590	International Baccalaureate	21,578	20,760	0	20,760
8590	Math/Reading Staff Development	304,835	0	0	148,351
8590	Medi Cal Billing	233,061	327,339	9,007	217,653
8590	Medi Cal Administrative	24,975	225,447	0	161,320
8590	Oral Health Assessment	7,653	27,000	0	9,848
8590	Pupil Testing Incentive	20,530	45,000	170,933	215,933
8590	Flexibility - At Risk Counseling	642,753	616,623	0	618,918
8590	Regional Occupational Centers	0	0	15,900	15,900
8590	Flexibility - School Safety Funds	293,935	292,819	0	293,935
8590	School Garden Program	1,680	0	0	0
8590	Global Entrepreneurship Program	29,571	99,863	116,831	116,832
8590	Flexibility - Global Entrepreneurship Program	100,244	0	0	0
8590	Flexibility - Staff Development Days	871,573	868,261	0	871,573
8590	Flexibility - School Improvement Program	1,201,756	1,197,184	0	1,202,209
8590	State Grant Test Lead Water	3,726	0	0	0
8590	Student Identification	0	0	16,263	16,263
8590	Flexibility - Targeted Inst'l Improvement Grant	1,058,893	1,254,109	0	1,259,376
8590	Targeted Inst'l Improvement Grant- Prior Year	36,747	0	0	0
8590	Tenth Grade Counseling-Block Grant	72,636	72,360	0	72,360
8590	Tobacco Use Prevention	177,138	0	85,752	453,431
	TOTAL STATE REVENUE	23,139,799	21,550,476	439,691	22,702,685
LOCAL					
8631	Sale of Equipment & Supplies	120	3,000	0	3,000
8650	Rentals & Leases - Civic Center	525,609	386,100	90,672	401,912
8650	Rentals & Leases - MATES	66,878	67,970	22,657	67,970
8650	Rentals & Leases - BRIDGES	0	0	0	38,144
8650	Rentals & Leases - Sites	222,624	222,624	74,208	222,624
8660	Interest	826,273	1,000,000	(1,069)	850,000
8677	Interagency Revenues Miscellaneous	334,321	115,619	2,272	158,596
8689	Transportation Fees	98,190	100,000	56,030	100,000
8689	Other Fees (Ath, Co-Curr & Band)	439,354	400,000	37,326	437,328
8691	Non-Rev Limit 50% Reduction	125	273	0	273
8699	Other Local Income	726,626	70,000	224,898	256,095
8699	Advanced Placement Testing	326,141	307,744	0	307,744
8699	ASB Bookkeeper	28,154	27,141	0	27,141

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

MAJOR	DESCRIPTION	2009/10 ACTUAL REVENUE	2010/11 ADOPTED BUDGET	ACTUAL REVENUE 10/31/10	2010/11 PROJECTED BUDGET
8699	Amgen Grants	2,654	0	1,574	1,574
8699	Auto Mall Donations	14,089	0	10,251	10,250
8699	Community Enhancement	2,119	0	6,595	6,595
8699	Conejo School's Foundation	32,727	0	50,768	50,768
8699	Conejo School's Found-Anonymous Donation	40,000	0	100,000	100,000
8699	Donations/Field Trips	2,982,020	0	427,460	426,063
8699	E-Rate Income	295,364	200,000	3,266	200,000
8699	Foreign Student Tuition	0	0	36,526	36,526
8699	Kenrose Kitchen Donation	20,107	0	25,063	25,063
8699	Neighborhood City Pay	296,406	345,000	171,374	355,611
8699	Neighborhood City State	626,647	616,136	66,166	622,237
8699	Neighborhood for Learning-Fees	57,415	158,500	202,130	316,140
8699	Neighborhood for Learning	610,800	610,800	0	610,800
8699	Outdoor Education	198,945	360,152	55,059	257,848
8699	PreSat Testing	33,280	33,280	21,710	33,280
8699	Safety Funds from JPA	59,504	186,128	0	94,564
8699	Sage Grant	48,094	0	17,643	17,644
8699	Saturday Enrichment	20,528	0	19,932	19,932
8699	Stadium Renovation - NPHS	19	0	33,503	33,503
8699	Staff Supplemental - Madrona	34,188	0	20,481	20,481
8699	Success Maker	2,085	0	226	226
8699	Technology Programs	20,568	0	9,144	9,145
8699	TOPASS Redevelopment Funds	66,193	1,979,597	0	1,722,070
8699	Track Renovation - Cypress	5,000	0	0	0
8699	Troop Realty Grants	54	0	11,219	11,219
8699	Way to Grow	15,140	0	0	0
8699	West Ed Grant	0	0	0	1,020
	TOTAL LOCAL FUNDS	9,078,361	7,190,064	1,797,084	7,853,386
INCOMING TRANSFERS					
8710	Out-of-District Tuition	74,377	40,000	0	40,000
8792	SELPA Transfer Spec Ed Master Plan	8,717,828	8,395,012	1,640,828	8,395,012
8792	SELPA Transfer Spec Ed Master Plan-Prior Yr	11,229	0	0	0
8792	Spec Ed 10 Year Mandate	89,604	89,604	0	89,604
8792	Program Specialists	199,691	206,719	0	206,719
8912	Interfund Gen/Special Reserve/TOPASS	4,000	2,000	0	2,000
8919	ARRA-State Fiscal Stabilization Fund	0	400,000	0	0
8919	Interfund Tsf-Workers Compensation	0	800,000	0	800,000
8919	Interfund Tsf-Deferred Maintenance-Equipment	165,297	0	0	0
8997	Flexibility Beginning Bal-Deferred Maintenance	2,664,800	0	0	0
	TOTAL INCOMING TRANSFERS	11,926,826	9,933,335	1,640,828	9,533,335
8000	TOTAL INCOME	<u>160,600,187</u>	<u>147,704,347</u>	<u>14,202,727</u>	<u>160,236,010</u>

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

MAJOR	DESCRIPTION	2009/10 ACTUAL EXPENSES	2010/11 ADOPTED BUDGET	ACTUAL EXPENSES 10/31/10	2010/11 PROJECTED BUDGET
1100	Teacher Salaries	70,748,803	66,624,732	13,675,632	67,190,040
1100	Certificated Salary Savings	0	(400,000)	0	(300,000)
1100	Column	0	450,000	0	227,852
1100	Additional 4 Certificated Teachers	0	268,987	0	0
1200	Counselors, Psychs, Librarians & Nurses	4,753,774	4,339,940	1,354,558	4,406,113
1300	Supt, Ass Supts, Dirctrs, Princps, Coords	6,604,299	6,355,642	2,079,815	6,302,232
1900	Other Certificated Salaries	519,989	455,219	153,856	507,649
	TOTAL CERTIFICATED SALARIES	82,626,865	78,094,520	17,263,861	78,333,886
2100	IA's Occ Ther/Coachs/Class Advs/Tutors	5,729,886	5,188,363	1,220,607	5,006,278
2200	M&O Int/Transp/Health Clerks	7,753,481	7,029,767	2,243,083	6,996,423
2200	Maintenance Salary Savings	0	(30,000)	0	(15,000)
2300	Class Directors & Supv Salaries	1,436,166	1,187,252	406,411	1,193,881
2400	Secretarial & Clerical Salaries	6,979,362	6,196,397	1,876,226	6,240,616
2400	Secretarial & Clerical Salaries Savings	0	(30,000)	0	(25,000)
2900	Other Class Salaries	3,146,289	1,327,274	357,901	1,346,354
	TOTAL CLASSIFIED SALARIES	25,045,184	20,869,053	6,104,228	20,743,552
3100	STRS	6,685,294	6,429,477	1,376,367	6,398,310
3200	PERS	1,856,741	1,715,572	548,131	1,794,126
3300	OASDI/Medicare	2,809,252	2,512,629	656,555	2,507,012
3400	Health & Welfare	18,304,500	17,903,978	4,387,535	17,897,192
3500	SUI	319,636	708,550	165,102	707,754
3600	Workers' Compensation	1,651,437	1,469,311	351,822	1,475,244
3700	Retiree Benefits	319,360	379,539	128,503	392,539
3800	PERS Reduction	403,261	223,575	118,168	231,162
3900	Other Benefits	70,316	97,747	22,976	63,655
	TOTAL BENEFITS	32,419,797	31,440,378	7,755,159	31,466,994
4100	Textbooks	143,417	325,798	413,973	409,128
4200	Other Books	249,238	271,496	23,335	208,957
4300	Materials and Supplies	4,573,385	5,134,488	1,482,517	11,215,671
4400	Non-Capitalized Furn/Equip	1,348,459	602,781	459,795	1,104,336
	TOTAL BOOKS AND SUPPLIES	6,314,499	6,334,563	2,379,620	12,938,092
5120	Professional Services-Transportation	2,139,131	2,089,440	0	2,089,440
5200	Travel & Conferences	504,704	304,839	92,999	331,284
5300	Dues & Membership	40,071	39,515	31,644	40,315
5400	Insurance	1,207,325	1,146,385	293,860	1,156,524
5500	Operation & Housekeeping Services	3,585,275	4,496,450	1,082,124	4,492,000
5600	Rentals, Leases & Repairs	1,344,982	1,332,153	656,935	1,420,207
5700	Interprogram Chrgs (Postage, CopyCtr)	(141,286)	(123,866)	(11,819)	(123,866)
5800	Prof/Consult Serv & Oper Expenses	4,270,028	3,903,773	636,299	4,210,666
5900	Communications	825,951	796,350	154,637	682,164
	TOTAL CONTRACTED SERVICES AND OTHER OPERATING EXPENSES	13,776,181	13,985,039	2,936,679	14,298,734

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

MAJOR	DESCRIPTION	2009/10 ACTUAL EXPENSES	2010/11 ADOPTED BUDGET	ACTUAL EXPENSES 10/31/10	2010/11 PROJECTED BUDGET
6100	Site Improvement	0	0	10,110	2,000
6400	Equipment	174,162	60,000	0	0
6500	Equipment Replacement	972	0	3,085	19,000
	TOTAL CAPITAL OUTLAY	<u>175,134</u>	<u>60,000</u>	<u>13,195</u>	<u>21,000</u>
7100	Excess Costs-Special Education	1,502,315	1,506,351	0	1,506,351
7300	Direct & Indirect Support-Adult Ed	(527,100)	(479,062)	(125,292)	(501,167)
	Direct & Indirect Support-Child Care	(369,908)	(315,271)	0	(315,271)
7600	Interfund Transfers				
	Topass	64,895	1,979,597	1,000,000	1,722,070
	ARRA/SFSF	0	400,000	0	0
	Health and Welfare Fund	18,827	0	0	138,686
	Adult Education Revenue Limit	2,337,161	1,366,942	617,140	1,375,208
	TOTAL OTHER OUTGO	<u>3,026,190</u>	<u>4,458,557</u>	<u>1,491,848</u>	<u>3,925,877</u>
	TOTAL 1000-7000	<u>163,383,850</u>	<u>155,242,110</u>	<u>37,944,590</u>	<u>161,728,135</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
STATEMENT OF CASH BALANCE

OCTOBER 31, 2010

CASH IN COUNTY TREASURY - JULY 1, 2010		7,811,007
Add: Cash Receipts July 1, 2010 to June 30, 2011		
Accounts Receivable	14,050,757	
Due from Other Funds	(2,006,184)	
Income	14,202,727	
Stores	95,432	
Prepaid Expenditures	<u>(27,584)</u>	<u>26,315,148</u>
 TOTAL CASH AVAILABLE		 34,126,155
 Deduct: Expenditures July 1, 2010 through June 30, 2011		
Accounts Payable	2,467,559	
Expenditures	37,944,590	
Due to Other Funds	14,930	
Deferred Revenue	1,213,194	
Good Faith Tran Loan	<u>(21,385,000)</u>	<u>20,255,273</u>
 CASH IN COUNTY TREASURY - OCTOBER 31, 2010		 <u><u>13,870,882</u></u>

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

NET BEGINNING BALANCE JULY 1, 2010		18,944,647
Stores	170,137	
Revolving Cash	43,000	
Reserve for Program Carryovers	1,774,127	
Supplemental Hours Programs	205,799	
Energy Savings Applied to 2010/11 Budget	611,000	
School Carryovers	772,059	
State Fiscal Stabilization Funds Reserve	293,019	
Deferred Maintenance Fund Balance Transfer	2,664,800	
3% Reserve for Contingency	4,901,516	
Reserve for 2010/11 Budget	<u>7,509,190</u>	
Incomes		<u>118,477,447</u>
Total Income and Beginning Balance		137,422,094
Expenditures		<u>119,365,925</u>
ENDING BALANCE - JUNE 30, 2011		<u><u>18,056,169</u></u>

BREAKDOWN OF NET ENDING BALANCE

Stores		170,137
Revolving Cash		43,000
Reserve for Program Carryovers		159,202
Supplemental Hours Programs		27,111
3% Reserve for Contingency		4,851,844
Reserve 2010-11 Base Revenue Limit Restoration		5,400,000
One-Time Education Jobs Fund 2.7% Salary Restoration		2,987,000
Remaining One-Time Education Jobs Fund Reserve for 2011-12 Budget		1,034,930
Deferred Maintenance Fund Balance Transfer		400,440
Reserve for 2011-12 Budget		<u>2,982,505</u>
ENDING BALANCE - JUNE 30, 2011		<u><u>18,056,169</u></u>

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

MAJOR	DESCRIPTION	2009/10 ACTUAL REVENUE	2010/11 ADOPTED BUDGET	ACTUAL REVENUE 10/31/10	2010/11 PROJECTED BUDGET
REVENUE LIMIT SOURCES					
8011	State Aid Revenue Limit	25,434,374	23,599,510	5,903,892	31,162,066
8015	Charter School	(1,149,348)	(1,445,723)	(437,170)	(1,455,852)
8019	State Aid Revenue Limit - Prior Year	39,098	0	0	0
8021	Tax Relief Subventions	811,840	774,051	0	771,248
8029	Other Subventions	17,111	0	0	13,689
8041	Secured Roll Taxes	70,058,940	76,151,693	0	74,488,401
8042	Unsecured Roll Taxes	2,918,719	2,918,719	0	2,784,495
8043	Prior Years' Taxes	567,421	567,028	300,257	510,679
8044	Supplemental Taxes	1,057,206	720,953	166,823	951,485
8045	Education Revenue Aug Fund	(2,440,665)	(1,169,648)	0	(2,960,757)
8046	Redev SERAF	6,119,037	0	0	1,258,616
8081	Royalties and Bonuses	125	272	0	272
8091	Special Education Transfer	(2,626,827)	(2,493,466)	0	(2,773,067)
	TOTAL REVENUE	100,807,031	99,623,389	5,933,802	104,751,275
8092	PERS Reduction Adjustment	518,675	319,396	141,361	315,557
	TOTAL REVENUE LIMIT SOURCES:	101,325,706	99,942,785	6,075,163	105,066,832
FEDERAL					
8290	Advanced Placement Exam Grant	0	0	8,376	8,376
	TOTAL FEDERAL REVENUE	0	0	8,376	8,376
STATE					
8434	Class Size Reduction	5,128,923	4,723,110	0	4,964,085
8560	Lottery	2,537,349	2,478,731	(347,318)	2,517,246
8560	Lottery Prior Year	(91,812)	0	8,435	8,435
8590	SB666 Class Size	0	207,168	0	207,958
8590	SB12 Class Size 9th Grade	304,087	611,563	0	613,896
8590	SB12 Class Size Prior Year	185,905	0	0	0
8590	Adult Ed Revenue Limit	2,337,178	2,166,942	540,080	2,175,208
8590	Advanced Placement	0	0	20,603	20,603
8590	Flexibility - Arts and Music Grant	165,193	296,184	0	297,429
8590	Flexibility - At Risk Counseling	23,835	616,623	0	618,918
8590	Regional Occupational Centers	0	0	15,900	15,900
8590	Flexibility - BTSA PAR Mentor	231,996	274,616	0	275,316
8590	Continuation High School Block Grant	102,376	101,989	0	101,989
8590	International Baccalaureate	21,578	20,760	0	20,760
8590	California English Language	3,268	0	21,366	21,366
8590	Flexibility - Comm Based English Tutor	57,919	57,699	0	57,699
8590	Flexibility - Deferred Maintenance	815,649	812,550	0	815,649
8590	Flexibility - GATE	143,220	143,474	0	143,474
8590	Flexibility - High School Exit Exam	86,961	86,630	15,155	101,785
8590	Flexibility - Instructional Materials Fund	1,371,878	1,167,425	0	1,170,763
8590	Global Entrepreneurship Program	29,571	99,863	116,831	116,832
8590	Flexibility - Global Entrepreneurship Program	100,244	0	0	0
8590	Gov Performance/API Award	2,585	0	1,729	1,730
8590	Hourly RL Supplemental	729,541	521,752	0	523,733
8590	Hourly RL Supplemental - Prior Year	63,862	0	0	0
8590	Math/Reading Staff Development	172,856	0	0	148,351
8590	Medi Cal Billing	233,061	327,339	9,007	217,653
8590	Medi Cal Administrative	24,975	225,447	0	161,320
8590	Oral Health Assessment	7,653	27,000	0	9,848

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

MAJOR	DESCRIPTION	2009/10 ACTUAL REVENUE	2010/11 ADOPTED BUDGET	ACTUAL REVENUE 10/31/10	2010/11 PROJECTED BUDGET
8590	Pupil Testing Incentive	20,530	45,000	170,933	215,933
8590	Flexibility - School Safety Funds	211,277	292,819	0	293,935
8590	Flexibility - School Improvement Program	1,201,756	1,197,184	0	1,202,209
8590	Flexibility - Staff Development Days	871,573	868,261	0	871,573
8590	State Grant Test Lead Water	3,726	0	0	0
8590	Student Identification	0	0	16,263	16,263
8590	Flexibility - Targeted Inst'l Improvement Grt	1,058,893	1,254,109	0	1,259,376
8590	Targeted Inst'l Imprve Grant- Prior Year	36,747	0	0	0
8590	Tenth Grade Counseling-Block Grant	72,636	72,360	0	72,360
	TOTAL STATE REVENUE	18,266,989	18,696,598	588,984	19,259,595
LOCAL					
8631	Sale of Equipment & Supplies	120	3,000	0	3,000
8650	Rentals & Leases - Civic Center	525,609	386,100	90,672	401,912
8650	Rentals & Leases - MATES	66,878	67,970	22,657	67,970
8650	Rentals & Leases - BRIDGES	0	0	0	38,144
8650	Rentals & Leases - Sites	222,624	222,624	74,208	222,624
8660	Interest	826,273	1,000,000	(1,069)	850,000
8677	Interagency Revenues Miscellaneous	334,321	115,619	2,272	158,596
8689	Transportation Fees	98,190	100,000	56,030	100,000
8689	Other Fees (Ath, Co-Curr & Band)	439,354	400,000	37,326	437,328
8691	Non-Rev Limit 50% Reduction	125	273	0	273
8699	Other Local Income	415,401	70,000	23,971	66,092
8699	Advanced Placement Testing	326,141	307,744	0	307,744
8699	ASB Bookkeeper	28,154	27,141	0	27,141
8699	Donations/Field Trips	2,982,020	0	427,460	426,063
8699	E-Rate Income	295,364	200,000	3,266	200,000
8699	Outdoor Education	198,945	360,152	55,059	257,848
8699	PreSat Testing	33,280	33,280	21,710	33,280
8699	Safety Funds from JPA	59,504	186,128	0	94,564
8699	Stadium Renovation	19	0	33,503	33,503
8699	TOPASS Redevelopment Funds	66,193	1,979,597	0	1,722,070
	TOTAL LOCAL FUNDS	6,918,515	5,459,628	847,065	5,448,152
INCOMING TRANSFERS					
8710	Out-of-District Tuition	74,377	40,000	0	40,000
8912	Interfund Gen/Special Reserve/TOPASS	4,000	2,000	0	2,000
8919	ARRA - State Fiscal Stabilization Fund	0	400,000	0	0
	Interfund Tsf-Workers Compensation	165,297	800,000	0	800,000
8980	Contributions to Restricted Programs				
	Special Education-Basic IDEA	(4,653,099)	(6,792,350)	0	(6,442,356)
	Special Education Preschool Program	(326,951)	(484,753)	0	(454,169)
	Routine Restricted Maintenance	(4,339,461)	(4,042,315)	0	(4,060,788)
	Pupil Transportation - Regular	(906,719)	(562,021)	0	(562,066)
	Pupil Transportation - Special Education	(184,045)	(630,621)	0	(628,129)
	Interest on Programs	1,124	0	0	0
8997	Flexibility Beginning Bal-Deferred Maintenance	2,664,800	0	0	0
	Flexibility Beginning Balances-Categoricals	258,023	0	0	0
	TOTAL INCOMING TRANSFERS	(7,242,654)	(11,270,060)	0	(11,305,508)
8000	TOTAL INCOME	119,268,556	112,828,951	7,519,588	118,477,447

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

MAJOR	DESCRIPTION	2009/10 ACTUAL EXPENSES	2010/11 ADOPTED BUDGET	ACTUAL EXPENSES 10/31/10	2010/11 PROJECTED BUDGET
1100	Teacher Salaries	56,232,728	56,646,884	11,510,841	53,711,128
1100	Certificated Salary Savings	0	(400,000)	0	(300,000)
1100	Column	0	450,000	0	227,852
1100	Additional 4 Certificated Teachers	0	268,987	0	0
1200	Counselors, Psychs, Librarians & Nurses	2,537,210	3,423,540	1,027,540	3,417,035
1300	Supt, Ass Supts, Dirctrs, Princps, Coords	6,318,478	6,083,749	1,978,498	6,034,726
1900	Other Certificated Salaries	172,779	118,208	34,971	166,965
	TOTAL CERTIFICATED SALARIES	65,261,195	66,591,368	14,551,850	63,257,706
2100	IA's Occ Ther/Coachs/Class Advts/Tutors	743,606	213,001	132,152	156,145
2200	M&O Int/Transp/Health Clerks	4,266,274	4,787,210	1,530,736	4,801,132
2200	Maintenance Salary Savings	0	(30,000)	0	(15,000)
2300	Class Directors & Supv Salaries	593,909	734,156	259,746	740,367
2400	Secretarial & Clerical Salaries	5,546,792	5,822,342	1,744,645	5,868,310
2400	Secretarial & Clerical Salaries Savings	0	(30,000)	0	(25,000)
2900	Other Class Salaries	2,142,912	1,272,180	246,204	1,283,610
	TOTAL CLASSIFIED SALARIES	13,293,493	12,768,889	3,913,483	12,809,564
3100	STRS	5,277,427	5,499,482	1,156,593	5,182,698
3200	PERS	953,765	1,094,075	361,525	1,138,064
3300	OASDI/Medicare	1,751,045	1,787,933	469,926	1,739,934
3400	Health & Welfare	13,115,057	14,037,176	3,362,014	14,054,580
3500	SUI	232,608	566,700	130,741	541,983
3600	Workers' Compensation	1,207,004	1,173,961	277,897	1,129,798
3700	Retiree Benefits	271,318	316,228	109,011	344,597
3800	PERS Reduction	96,879	50,034	77,970	76,306
3900	Other Benefits	61,951	84,607	21,266	58,520
	TOTAL BENEFITS	22,967,054	24,610,196	5,966,943	24,266,480
4100	Textbooks	63,219	2,000	322,686	2,000
4200	Other Books	187,000	271,496	5,006	205,596
4300	Materials and Supplies	2,449,121	3,016,373	981,455	5,761,195
4400	Non-Capitalized Furn/Equip	606,794	573,581	290,644	848,994
	TOTAL BOOKS AND SUPPLIES	3,306,134	3,863,450	1,599,791	6,817,785
5120	Professional Services-Transportation	508,110	340,000	0	340,000
5200	Travel & Conferences	238,114	242,336	65,526	246,871
5300	Dues & Membership	36,406	39,515	30,829	40,315
5400	Insurance	1,207,325	1,146,385	293,860	1,156,524
5500	Operation & Housekeeping Services	3,567,665	4,487,450	1,076,259	4,483,000
5600	Rentals, Leases & Repairs	1,145,732	1,216,954	555,828	1,235,568
5700	Interprogram Chrgs (Postage, CopyCtr)	(202,000)	(130,266)	(20,391)	(128,666)
5800	Prof/Consult Serv & Oper Expenses	2,022,211	2,007,939	345,490	2,001,908
5900	Communications	813,347	783,750	149,585	669,423
	TOTAL CONTRACTED SERVICES AND OTHER OPERATING EXPENSES	9,336,910	10,134,063	2,496,986	10,044,943

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

MAJOR	DESCRIPTION	2009/10 ACTUAL EXPENSES	2010/11 ADOPTED BUDGET	ACTUAL EXPENSES 10/31/10	2010/11 PROJECTED BUDGET
6100	Site Improvements	0	0	1,828	2,000
6400	Equipment	174,162	60,000	0	0
6500	Equipment Replacement	972	0	3,085	19,000
	TOTAL CAPITAL OUTLAY	<u>175,134</u>	<u>60,000</u>	<u>4,913</u>	<u>21,000</u>
7100	Excess Costs-Special Education	6,974	10,000	0	10,000
7300	Direct & Indirect Support-Adult Ed	(527,100)	(479,062)	(125,292)	(501,167)
	Direct & Indirect Support-Child Care	(369,908)	(315,271)	0	(315,271)
	Direct & Indirect Support-Restricted Prgms	(273,417)	(223,458)	0	(281,079)
7600	Interfund Transfers				
	Topass	64,895	1,979,597	1,000,000	1,722,070
	Health and Welfare Fund	18,827	0	0	138,686
	Adult Education Revenue Limit	2,337,161	1,366,942	617,140	1,375,208
	TOTAL OTHER OUTGO	<u>1,257,432</u>	<u>2,338,748</u>	<u>1,491,848</u>	<u>2,148,447</u>
	TOTAL 1000-7000	<u>115,597,352</u>	<u>120,366,714</u>	<u>30,025,814</u>	<u>119,365,925</u>

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

NET BEGINNING BALANCE JULY 1, 2010	603,647
Incomes	<u>41,758,563</u>
Total Income and Beginning Balance	42,362,210
Expenditures	<u>42,362,210</u>
ENDING BALANCE - JUNE 30, 2011	<u><u>0</u></u>

BREAKDOWN OF NET ENDING BALANCE

Reserve for Program Carryover	<u>0</u>
ENDING BALANCE - JUNE 30, 2011	<u><u>0</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF INCOME
RESTRICTED FUNDS
OCTOBER 31, 2010

MAJOR	DESCRIPTION	2009/10 ACTUAL REVENUE	2010/11 ADOPTED BUDGET	ACTUAL REVENUE 10/31/10	2010/11 PROJECTED BUDGET
REVENUE LIMIT SOURCES					
8091	Transfer from General Fund	2,626,827	2,493,466	0	2,773,067
	TOTAL REVENUE LIMIT SOURCES:	2,626,827	2,493,466	0	2,773,067
FEDERAL					
8181	Special Ed PL94-142	3,542,685	3,466,580	0	3,466,580
8181	Special Ed PL94-142 - Prior Year	(60,448)	0	0	0
8181	ARRA - IDEA	3,037,657	0	0	964,516
8181	ARRA - IDEA Private School	0	0	0	33,368
8182	Special Ed Infant Dis Grant	363,314	363,314	0	363,314
8182	ARRA - Preschool	160,867	0	0	4,516
8182	ARRA - Preschool	31,417	0	104,254	240,363
8182	Special Ed Infant Discretionary	0	0	0	2,000
8182	Special Ed Low Incident	2,758	0	0	0
8290	Drug Free Schools	46,259	0	0	7,354
8290	IASA Title V	2,460	0	0	0
8290	State Fiscal Stabilization Fund	2,454,400	400,000	1,219	0
8290	Education Jobs Fund	0	0	3,619,737	4,021,930
8290	IASA Title I	1,382,735	1,479,530	335,944	1,747,527
8290	ARRA - Title I	701,017	0	82,197	205,435
8290	Title IIA	471,834	538,953	88,745	814,909
8290	Title IID	18,880	4,464	9,489	13,315
8290	ARRA-Title II	0	0	0	31,209
8290	Title III Part A (LEP)	211,814	213,500	0	244,733
8290	Immigration Education Program	46,582	47,880	0	55,487
8290	Vocational Education	88,437	80,000	0	81,773
	TOTAL FEDERAL REVENUE	12,502,668	6,594,221	4,241,585	12,298,329
STATE					
8311	Economic Impact Aid	1,145,735	1,150,244	0	1,145,735
8311	Special Ed Infant	184,983	184,983	35,147	184,983
8311	Special Ed Transportation	595,843	593,579	0	596,071
8311	Transportation	173,975	173,314	0	174,042
8311	Special Ed Mental Health Prevention	97,262	94,849	0	94,849
8311	Special Ed Mental Health Prevention-Prior Yr	10,800	0	0	0
8560	Lottery	331,455	323,798	(325,786)	391,572
8560	Lottery Prior Year	54,481	0	55,594	55,594
8590	Flexibility - School Safety Funds	82,658	0	0	0
8590	Flexibility - At Risk Counseling	618,918	0	0	0
8590	Flexibility - BTSA PAR Mentor	90,075	0	0	0
8590	Flexibility - Arts and Music Grant	132,121	0	0	0
8590	SB12 Class Size 9th Grade	309,809	0	0	0
8590	SB666 Class Size	207,958	0	0	0
8590	Math/Reading Staff Development	131,979	0	0	0
8590	Special Ed Student Workability	117,661	117,660	0	117,660
8590	Special Ed Low Incident	0	0	0	2,483
8590	California Partnership	141,516	138,240	0	149,459
8590	Cal Pads	189,552	0	0	0
8590	English Language Acquisition	77,211	77,211	0	77,211
8590	School Garden Program	1,680	0	0	0
8590	Tobacco Use Prevention	177,138	0	85,752	453,431
	TOTAL STATE REVENUE	4,872,810	2,853,878	(149,293)	3,443,090
LOCAL					
8699	Other Local Income	311,225	0	200,927	190,003
8699	Amgen Grants	2,654	0	1,574	1,574
8699	Auto Mall Donations	14,089	0	10,251	10,250
8699	Community Enhancement	2,119	0	6,595	6,595
8699	Conejo School's Foundation	32,727	0	50,768	50,768
8699	Conejo School's Found-Anonymous Donation	40,000	0	100,000	100,000
8699	Foreign Student Tuition	0	0	36,526	36,526

GENERAL FUND
SUMMARY OF INCOME
RESTRICTED FUNDS
OCTOBER 31, 2010

MAJOR	DESCRIPTION	2009/10 ACTUAL REVENUE	2010/11 ADOPTED BUDGET	ACTUAL REVENUE 10/31/10	2010/11 PROJECTED BUDGET
8699	Kenrose Kitchen Donation	20,107	0	25,063	25,063
8699	Neighborhood City Pay	296,406	345,000	171,374	355,611
8699	Neighborhood City State	626,647	616,136	66,166	622,237
8699	Neighborhood for Learning-Fees	57,415	158,500	202,130	316,140
8699	Neighborhood for Learning	610,800	610,800	0	610,800
8699	Sage Grant	48,094	0	17,643	17,644
8699	Saturday Enrichment	20,528	0	19,932	19,932
8699	Success Maker	2,085	0	226	226
8699	Staff Supplemental - Madrona	34,188	0	20,481	20,481
8699	Technology Programs	20,568	0	9,144	9,145
8699	Track Renovation - Cypress	5,000	0	0	0
8699	Troop Realty Grants	54	0	11,219	11,219
8699	Way to Grow	15,140	0	0	0
8699	West Ed Grant	0	0	0	1,020
	TOTAL LOCAL FUNDS	<u>2,159,846</u>	<u>1,730,436</u>	<u>950,019</u>	<u>2,405,234</u>
INCOMING TRANSFERS					
8792	SELPA Transfer Spec Ed Master Plan	8,717,828	8,395,012	1,640,828	8,395,012
8792	SELPA Transfer Spec Ed Master Plan-Prior Yr	11,229	0	0	0
8792	Spec Ed 10 Year Mandate	89,604	89,604	0	89,604
8792	Program Specialists	199,691	206,719	0	206,719
8980	Contributions from General Fund				
	Special Education-Basic IDEA	4,653,099	6,792,350	0	6,442,356
	Special Education Preschool Program	326,951	484,753	0	454,169
	Routine Restricted Maintenance	4,339,461	4,042,315	0	4,060,788
	Pupil Transportation - Regular	906,719	562,021	0	562,066
	Pupil Transportation - Special Education	184,045	630,621	0	628,129
	Interest on Programs	(1,124)	0	0	0
8997	Flexibility - Categoricals Ending Balance	(258,023)	0	0	0
	TOTAL INCOMING TRANSFERS	<u>19,169,480</u>	<u>21,203,395</u>	<u>1,640,828</u>	<u>20,838,843</u>
8000	TOTAL INCOME	<u><u>41,331,631</u></u>	<u><u>34,875,396</u></u>	<u><u>6,683,139</u></u>	<u><u>41,758,563</u></u>

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

MAJOR	DESCRIPTION	2009/10 ACTUAL EXPENSES	2010/11 ADOPTED BUDGET	ACTUAL EXPENSES 10/31/10	2010/11 PROJECTED BUDGET
1100	Teacher Salaries	14,516,075	9,977,848	2,164,791	13,478,912
1200	Counselors, Psychs, Librarians & Nurses	2,216,565	916,400	327,019	989,078
1300	Supt, Ass Supts, Dirctrs, Princps, Coords	285,821	271,893	101,317	267,506
1900	Other Certificated Salaries	347,209	337,011	118,885	340,684
	TOTAL CERTIFICATED SALARIES	17,365,670	11,503,152	2,712,012	15,076,180
2100	IA's Occ Ther/Coachs/Class Advs/Tutors	4,986,280	4,975,362	1,088,454	4,850,133
2200	M&O Int/Transp/Health Clerks	3,487,207	2,242,557	712,347	2,195,291
2300	Class Directors & Supv Salaries	842,257	453,096	146,665	453,514
2400	Secretarial & Clerical Salaries	1,432,570	374,055	131,581	372,306
2900	Other Class Salaries	1,003,377	55,094	111,697	62,744
	TOTAL CLASSIFIED SALARIES	11,751,691	8,100,164	2,190,744	7,933,988
3100	STRS	1,407,866	929,995	219,775	1,215,612
3200	PERS	902,976	621,497	186,606	656,062
3300	OASDI/Medicare	1,058,207	724,696	186,629	767,078
3400	Health & Welfare	5,189,444	3,866,802	1,025,521	3,842,612
3500	SUI	87,027	141,850	34,360	165,771
3600	Workers' Compensation	444,433	295,350	73,925	345,446
3700	Retiree Benefits	48,042	63,311	19,493	47,942
3800	PERS Reduction	306,382	173,541	40,198	154,856
3900	Other Benefits	8,365	13,140	1,710	5,135
	TOTAL BENEFITS	9,452,742	6,830,182	1,788,217	7,200,514
4100	Textbooks	80,198	323,798	91,286	407,128
4200	Other Books	62,238	0	18,329	3,361
4300	Materials and Supplies	2,124,264	2,118,115	501,062	5,454,476
4400	Non-Capitalized Furn/Equip	741,665	29,200	169,151	255,342
	TOTAL BOOKS AND SUPPLIES	3,008,365	2,471,113	779,828	6,120,307
5120	Professional Services-Transportation	1,631,020	1,749,440	0	1,749,440
5200	Travel & Conferences	266,590	62,503	27,474	84,413
5300	Dues & Membership	3,665	0	815	0
5500	Operation & Housekeeping Services	17,611	9,000	5,864	9,000
5600	Rentals, Leases & Repairs	199,250	115,199	101,107	184,639
5700	Interprogram Chrgs (Postage, CopyCtr)	60,714	6,400	8,572	4,800
5800	Prof/Consult Serv & Oper Expenses	2,247,818	1,895,834	290,809	2,208,758
5900	Communications	12,604	12,600	5,052	12,741
	TOTAL CONTRACTED SERVICES AND OTHER OPERATING EXPENSES	4,439,272	3,850,976	439,693	4,253,791

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

MAJOR	DESCRIPTION	2009/10 ACTUAL EXPENSES	2010/11 ADOPTED BUDGET	ACTUAL EXPENSES 10/31/10	2010/11 PROJECTED BUDGET
6100	Site Improvement	0	0	8,282	0
6400	Equipment	0	0	0	0
6500	Equipment Replacement	0	0	0	0
	TOTAL CAPITAL OUTLAY	<u>0</u>	<u>0</u>	<u>8,282</u>	<u>0</u>
7100	Excess Costs	1,495,341	1,496,351	0	1,496,351
7300	Direct & Indirect Support-General Fund	273,417	223,458	0	281,079
7619	Interfund Transfers ARRA/SFSF	0	400,000	0	0
	TOTAL OTHER OUTGO	<u>1,768,758</u>	<u>2,119,809</u>	<u>0</u>	<u>1,777,430</u>
	TOTAL 1000-7000	<u>47,786,498</u>	<u>34,875,396</u>	<u>7,918,776</u>	<u>42,362,210</u>

REVENUE LIMIT CALCULATION

2009-10 Base Revenue Limit		6,382.71
2010-11 Inflation Increase (-.39%)		(25.00)
		6,357.71
2010-11 Revenue Limit ADA:		
Regular ADA P2		20,346.51
MATES Conversion Charter School		325.44
2010-11 Revenue Limit Before Adjustments		131,426,263
Meals for Needy		1,185,313
Beginning Teacher Salary		432,198
2010-11 Revenue Limit To Be Deficited		133,043,774
2010-11 Revenue Limit Deficit (17.963% / .820370)		109,145,121
2010-11 Revenue Limit Deficit		109,145,121
2010-11 Non-Deficited Adjustments:		
Unemployment Insurance		759,322
PERS Reduction		(315,557)
County ADA Transfer 4,978.63 x 38.33		(190,831)
2010-11 Total Revenue Limit		109,398,055
Less Local Taxes:		
Homeowners Subventions	771,248	
Other Taxes	13,689	
Secured Taxes	74,488,401	
Unsecured Taxes	2,784,495	
Prior Year's Taxes	510,679	
Supplemental Taxes	951,485	
Royalties and Bonuses	272	
Charter School Property Tax-In Lieu	(1,455,852)	
S-ERAF	1,258,616	
Education Revenue Augmentation Fund (ERAF) Transfer	(2,960,757)	(76,362,276)
2010-11 MATES Conversion Charter		
General Purpose Block Grant Offset \$5,796/ADA		(1,873,713)
2010-11 GENERAL FUND NET STATE AID REVENUE LIMIT		31,162,066
2010-11 Summer School (Restored -.38%)		
Summer School Core Programs		201,542
Remedial Programs		244,700
Pupil Promotion Retention		77,491
		523,733
2010-11 TOTAL REVENUE LIMIT AND HOURLY PROGRAMS		31,685,799

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2010-11 1ST INTERIM
LOTTERY BUDGET
OCTOBER 31, 2010

2010-11 LOTTERY ACCOUNT SUMMARY

2010-11 Estimated Income		
(\$130.00 per ADA X 22,375.52 ADA including A/E mandated) *		2,908,818
2010-11 Estimated Expenditures:		
Classified Staff Development	18,064 @	
Certificated Staff Development	20,000	
Curriculum Development	47,200	
Textbooks (Excludes Prior Year)	<u>391,572</u>	
Total Estimated 2010-11 Expenditures		<u>(476,836)</u>
2010-11 Lottery Balance applied to General Fund Balance		<u><u>2,431,982</u></u>

* ADA adjusted for elimination of excused absences

@ \$10,000 from Classified Staff Development transferred to augment funding for 2 part-time District Receptionists

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT
OCTOBER 31, 2010

EMPLOYEE BENEFITS

Object Code	Account	2010/11 Adopted Budget Rate	2010/11 Revised Budget Rate
3100	State Teachers' Retirement	8.250%	8.250%
3200	Public Employees' Retirement	10.200%	10.707% **
3300	Old Age Survivor's Disability Ins	6.200%	6.200% *
3300	Medicare	1.450%	1.450%
3300	Alt Retirement in Lieu/OASDI	3.750%	3.750%
3500	Unemployment Insurance	0.720%	0.720%
3600	Worker's Compensation Insurance	1.500%	1.500%
3400	Health Benefits Yearly Rate		
	Medical without prescription	9,175	9,175
	Prescription	1,198	1,198
	Dental	1,236	1,236
	Vision	225	225
	Life Insurance	104	104
	Total Certificated	11,938	11,938
	Total Classified	11,938	11,938

*Maximum 2010 Social Security Salary \$106,800

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

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT
OCTOBER 31, 2010

GENERAL FUND MAJOR UTILITY ACCOUNT

Object Code	Title	2009/10 Actual Expenses	2010/11 Adopted Budget	Actual Expenses 10/31/10	2010/11 Projected Budget
5510	Gas	253,322	450,000	23,155	350,000
5520	Electricity	2,094,848	2,813,500	586,552	2,807,000
5530	Water	773,761	700,000	321,889	802,000
5910	Telephone	619,361	741,897	119,339	614,169
5560	Trash Disposal	290,200	369,879	86,082	358,000
5570	Sanitation	174,737	175,000	65,033	175,000
	Total	4,206,229	5,250,276	1,202,050	5,106,169

GENERAL FUND INSURANCE

<u>Coverage</u>	<u>2009/10 Contribution</u>	<u>Projected 2010/11 Contribution</u>
Liability (COP)	863,195	856,327
Booster	3,212	3,186
Property/Fire/DIC/B&M	339,976	295,204
Total	<u>1,206,383</u>	<u>1,154,717</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
OCTOBER 31, 2010
2010-11 1ST INTERIM FINANCIAL STATEMENT

ANALYSIS OF CHANGE IN THE
UNRESTRICTED CONTINGENCY ACCOUNT

306	Estimated Unappropriated Funds Contingency - Adopted Budget
2,441,351	Adjustment to Actual July 1, 2010
600,400	Additional 2009-10 Deferred Maintenance Ending Balance Transfer
<u>3,042,057</u>	July 1, 2010 Unappropriated Funds
5,126,028	Revenue Limit Restoration of 3.85% Deficit and -.39% Cola
279,601	Special Education Contribution Reduction frm Rev Lim Restoration
(150,000)	Interest Income Adjustment to Estimated Actuals
26,715	Flexibility Program -.38% Cola Restoration
38,144	Bridges Charter Facility Use Fee
240,975	K-3 CSR Revenue
15,900	One-Time Revenue for Regional Occupational Centers
38,515	Increase to Lottery Non-Prop 20 Revenue
8,435	Prior Year Adjustment Non-Prop 20 Lottery Revenue
(106,981)	Reduce State Fiscal Stabilization Fund Revenue
125,032	Special Education Paraprofessionals Contribution Reduction
30,584	Special Education Preschool Contribution Reduction
(54,639)	Special Ed Contribution Increase from Program Changes
(25,915)	1st Interim Site Salary Adjustments
(200,000)	Deferred Maintenance Beg Balance for Site Computers
150,000	Anticipated Savings on Certificated Extended Sick Leave Expense
(9,432)	Increase District Liability Insurance
(13,663)	Stipend for District Video Project
59,745	1st Interim District Program Adjustments
(47,216)	PERS Reduction Adjustment
17,796	Maintenance/Mechanic Personnel Changes
(4,900)	AHERA 3 Year Plan Expense
57,621	Restricted Programs Indirect Costs
27,850	1st Month Site Enrollment Adjustment
(69,778)	BTSA PAR Additional Teacher
5,000	Reduce Charter School Legal Costs Budget
(52,593)	Revise Trans Loan Expense
22,105	Direct/Indirect Transfer from Ad Ed
(5,400,000)	Reserve 2010-11 Base Revenue Restoration
(194,481)	Change in the 3% Reserve
<u><u>2,982,505</u></u>	

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2010-11 FIRST INTERIM BUDGET
OCTOBER 31, 2010

ENROLLMENT AND STAFFING

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

ENROLLMENT AND STAFFING

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

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2010-11 FIRST INTERIM BUDGET
OCTOBER 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	8.00		
1306	Dean of Attendance	1.50	1.50	
1303	Director, Elementary Education	0.55	0.25	0.20
1303	Director, Secondary Education	1.00		
1303	Director, Curriculum/Education Media	0.60	0.40	
1303	Director, Special Education	0.35	0.65	
1307	Energy Educator	1.00		
1308	Assistant Director, Pupil Services		1.00	
1307	Coordinators	5.00		
1301	Superintendent	1.00		
1302	Assistant Superintendent, Personnel	1.00		
1302	Assistant Superintendent, Instruction	1.00		
1307	Administrator, Child Care			1.00
	Total	<u>59.00</u>	<u>3.80</u>	<u>2.20</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2010-11 FIRST INTERIM BUDGET
OCTOBER 31, 2010

EXHIBIT F
Page 4 of 7

ENROLLMENT AND STAFFING

Object Code	Title	Classified Positions		General Fund	Other Funds
		Regular	Special Projects		
2101	Paraprofessional Assistants	121.10	44.88		0.26
2101	Speech & Lang Pathologist Asst		0.75		
2103	School Occupational Therapist		3.60		
2201	Transportation Specialist	1.00			
2202	Instr. Media Technician	16.38			
2203	Health Clerk	15.00			
2210	Licensed Vocational Nurse	0.47			
2401	Account Clerk		1.41		0.62
2401	Accounting Service Representative	1.00			
2401	Accounting Technician	0.95			0.05
2401	Admin. Assistant/Staff Assistant	5.75	0.25		1.00
2401	ASB/Bookkeeper	3.00			
2401	Benefits Technician				1.00
2401	Child Nutrition Technician				1.00
2401	Clerk	2.75			
2401	Clerk Typist	3.47	0.47		
2401	College & Career Specialists	2.63			
2401	Credentials Technician	1.00			
2401	Curriculum & Assessment Tech	1.00			
2401	Database Administrator	1.00			
2401	Executive Administrative Assistant	1.00			
2401	Graphics Technician	1.00			
2401	High School Office Manager	5.00			1.00
2401	Human Resource Specialist/Tech	2.75			
2401	Intermediate Clerk Typist	20.34	1.63		1.00
2401	Internal Auditor	0.90			0.10
2401	Network Engineer	1.00			
2401	Payroll Clerk	1.00			1.00
2401	Planning Technician	0.70			0.30
2401	Purchasing Expeditor	0.75			0.25
2401	Purchasing Technician	1.00			
2401	School Office Manager	22.00			
2401	Secretary	15.00	1.00		1.00
2401	Senior Account Clerk	2.75			2.25
2401	Senior Accountant	0.44			0.56
2401	Senior Clerk Typist	17.31	1.91		2.00
2401	Senior Payroll Clerk	1.00			
2401	Sign Language Interpreter	1.50			
2401	Site Computer Technician	11.06			
2401	Special Ed Data Technician	1.00			
2401	Systems Analyst	3.00			
2401	Telephone Operator/Receptionist	3.81			
2931	Child Care Leaders				24.38
2932	Child Care Assistants				25.84
	Subtotal	290.81	55.90		63.61

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2010-11 FIRST INTERIM BUDGET
OCTOBER 31, 2010

ENROLLMENT AND STAFFING

Object Code	Classified Positions Title	General Fund		Other Funds
		Regular	Special Projects	
2205	A/V Maintenance Technician	2.00		
2208	Custodian	67.62	1.62	2.65
2223	Child Nutrition Delivery			3.50
2207	Grounds Equipment Operator	1.00		
2207	Grounds Sr. Equipment Operator	1.00		
2207	Groundskeeper	17.00		
2206	Heating & Vent. Mechanic	3.00		
2208	Lead Custodian	4.00		
2207	Lead Groundskeeper	2.00		
2205	Locksmith	1.00		
2205	Maintenance Carpenter	1.00		
2205	Maintenance Electrician	2.00		
2205	Maintenance Leadworker	2.00		
2205	Maintenance Painter	2.00		
2205	Maintenance Plumber	1.00		
2205	Maintenance Serv Ld/Dispatcher	1.00		
2205	Maintenance Worker II	11.00		
2206	Mechanic	2.00		
2205	Pest Rodent Control LW	1.00		
2205	Pool Operator	1.00		
2209	Shipping/Receiving Clerk	0.50		
2205	Sprinkler Repair Worker	3.00		
2209	Stock Clerk/Delivery Driver	2.00		
2209	Warehouse Leadworker	1.00		
	Subtotal	129.12	1.62	6.15
	Food Service Personnel			54.40
	Total	419.93	57.52	124.16

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2010-11 FIRST INTERIM BUDGET
OCTOBER 31, 2010

ENROLLMENT AND STAFFING

Classified Management/Superv Positions		General Fund		Other Funds
Object Code	Title	Regular	Special Project	
2301	Asst Superintendent, Business	0.80		0.20
2302	Director of Classified Personnel	1.00		
2302	Director of Maintenance and Operation	1.00		
2302	Director of Planning and Facilities	1.00		
2302	Director of Fiscal Services	1.00		
2302	Director of Technology Services	1.00		
2302	Director of Child Nutrition			1.00
2302	Director of Purchasing	1.00		
2302	Director, Way to Grow		0.05	
2303	Risk Manager			1.00
2303	Special Ed Instr Assistant Supervisor	2.00		
2303	Project Manager			1.00
2303	Facility Supervisor, Buildings	1.00		
2303	Facility Supervisor, Grounds	1.00		
2303	Plant Supervisor	3.00		
2303	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	991.94	2.00	
Certificated Management	59.00	3.80	2.20
Classified	419.93	57.52	124.16
Classified Management/Supervisory	<u>14.80</u>	<u>0.05</u>	<u>9.20</u>
	1,485.67	63.37	135.56

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2010-11 FIRST INTERIM BUDGET
OCTOBER 31, 2010

ENROLLMENT AND STAFFING

Positions Funded by Special Projects or Other Funds

Object Code	Title	Special Project	Other Funds
Certificated/ Management Positions			
1202	Counselors - MAA	2.00	
1305	Principal, Adult Education		1.00
1303	Director, Elementary	0.25	0.20
1303	Director, Curriculum	0.40	
1306	Dean of Attendance	1.50	
1307	Director , Special Education	0.65	
1307	Child Care Coordinator		1.00
1308	Assistant Director, Pupil Services	1.00	
	Subtotal	5.80	2.20
Classified Positions			
2101	Paraprofessional Assistants	44.88	0.26
2101	Speech & Lang Pathologist Asst	0.75	
2103	School Occupational Therapist	3.60	
2401	Account Clerk	1.41	0.62
2401	Accounting Technician		0.05
2931	Child Care Leader		24.38
2932	Child Care Assistant		25.84
2401	Administrative Asst	0.25	1.00
2401	Benefits Technician		1.00
2301	Child Nutrition Technician		1.00
2401	Clerk Typist	0.47	
2401	High School Office Mgr, Adult Education		1.00
2401	Int Clerk Typist, Adult Ed, Child Care	1.63	1.00
2401	Internal Auditor		0.10
2401	Payroll Clerk		1.00
2401	Secretary	1.00	1.00
2401	Senior Accountant		0.56
2401	Sr. Acct. Cler, Food Service,Child Care		2.25
2401	Senior Clerk Typist, Adult Ed	1.91	2.00
2401	Planning Technician		0.30
2401	Purchasing Expeditor		0.25
2208	Custodian, Adult Education	1.62	2.65
2223	Child Nutrition Delivery Worker		3.50
2221	Child Nutrition Service Employees		54.40
	Subtotal	57.52	124.16
Classified Management/Supervisor			
2301	Asst 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	0.05	9.20
	Total Positions	63.37	135.56

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

PROGRAMS	PROGRAM FUNDING	PROGRAM COSTS	TRANSFER TO GENERAL FUND
Arts and Music Block Grant	297,429	0	297,429
At Risk Counseling	618,918	618,918	0
BTSA/Par	275,316	258,279	17,037
Community Based Tutoring	57,699	0	57,699
Continuation High School Grant	101,989	101,989	0
Deferred Maintenance	815,649	0	815,649
GATE	143,474	45,000	98,474
High School Exit Exam	101,785	101,785	0
Instructional Materials Realignment Fund	1,170,763	0	1,170,763
School Improvement Plan	1,202,209	825,946	376,263
School Safety Fund	293,935	293,935	0
Targeted Instructional Improvement-EIA	194,828	0	194,828
Targeted Instructional Improvement-GATE	42,286	0	42,286
Targeted Instructional Improvement-Transportation	119,280	0	119,280
Targeted Instructional Improvement-IMF	484,781	200,000	284,781
Targeted Instructional Improvement-10th Grade Counseling	286,873	286,873	0
Targeted Instructional Improvement-Opportunity	131,328	131,328	0
Tenth Grade Counseling	72,360	72,360	0
Adult Education	2,175,208	1,375,208	800,000
International Baccalaureate	20,760	20,760	0
Global Entrepreneurship Program	116,832	116,832	0
Staff Development Days	871,573	871,573	0
Supplemental Hourly Program	523,733	523,733	0
High School 10th Grade Class Size Reduction SB666	207,958	207,958	0
High School 9th Grade Class Size Reduction SB12	613,896	613,896	0
TOTAL	10,940,862	6,666,373	4,274,489

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

NET BEGINNING BALANCE JULY 1, 2010		388,651
Estimated Income		<u>3,793,389</u>
Total Estimated Income and Net Beginning Balance		4,182,040
Estimated Expenditures		<u>(3,884,389)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2011		<u><u>297,651</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2010		460,493
Add: Cash Receipts July 1, 2009 through October 31, 2010		
Accounts Receivable	85,124	
Due From Other Funds	603	
Income	<u>1,505,958</u>	<u>1,591,685</u>
TOTAL CASH AVAILABLE		2,052,179
Deduct: Expenditures July 1, 2010 through October 31, 2010		
Accounts Payable	346,542	
Due to Other Funds	4,368	
Deferred Income	0	
Expenditures	<u>944,596</u>	<u>(1,295,506)</u>
CASH IN COUNTY TREASURY - OCTOBER 31, 2010		<u><u>756,672</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT
OCTOBER 31, 2010

ADULT EDUCATION FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2009/10 ACTUAL REVENUE	2010/11 ADOPTED BUDGET	ACTUAL REVENUE 10/31/10	2010/11 PROJECTED ANNUAL
8200	Federal Revenue	206,315	269,381	31,912	269,381
8311	Other State Revenue, Prior Year	(30,183)	0	0	0
8590	Other State Revenue	0	0	0	0
8660	Interest	4,496	5,000	0	5,000
8671	Fees and Contracts	1,897,143	2,030,500	814,922	2,038,000
8699	Fees and Books	67,841	103,300	41,985	105,800
8919	Other Transfer - Gen Fund Incoming	2,337,161	1,366,942	617,140	1,375,208
		<u>4,482,773</u>	<u>3,775,123</u>	<u>1,505,958</u>	<u>3,793,389</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2009/10 ACTUAL EXPENSE	2010/11 ADOPTED BUDGET	ACTUAL EXPENSE 10/31/10	2010/11 PROJECTED ANNUAL
1000	Certificated Salaries	1,548,903	1,325,272	312,454	1,325,272
2000	Classified Salaries	700,761	517,892	183,704	611,429
3000	Employee Benefits	363,374	338,472	88,284	357,319
4000	Books and Supplies	419,783	399,833	103,744	416,461
5000	Contracted Services	594,169	613,764	129,292	658,741
6000	Capital Outlay	20,880	12,000	1,828	14,000
7300	Direct Support to General Fund	281,598	262,415	73,501	294,003
7300	Indirect Support to Gen Fund	245,502	216,647	51,791	207,164
		<u>4,174,970</u>	<u>3,686,295</u>	<u>944,596</u>	<u>3,884,389</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 OCTOBER 31, 2010

BOND BUILDING FUND

NET BEGINNING BALANCE JULY 1, 2010		5,268,991
2009/10 Audit Adjustment		<u>(617,068)</u>
ADJUSTED BEGINNING BALANCE JULY 1, 2010		4,651,923
 Estimated Income		 <u>335,000</u>
Total Estimated Income and Net Beginning Balance		4,986,923
 Estimated Expenditures		 <u>(2,492,189)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2011		<u><u>2,494,734</u></u>

Reserve for 2011/12			
Salaries/Benefits		210,000	
Software		<u>35,000</u>	
		<u>245,000</u>	

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2010			2,858,379
Add: Cash Receipts July 1, 2010 through October 31, 2010			
Accounts Receivable	8,527		
Fiscal Agent Funds	604,426		
Due from Other Funds	0		
Income	<u>10,000</u>		<u>622,953</u>
TOTAL CASH AVAILABLE			3,481,332
 Deduct: Expenditures July 1, 2010 through October 31, 2010			
Accounts Payable	261,088		
Audit Adjustment	617,068		
Expenditures	<u>1,341,847</u>		<u>(2,220,003)</u>
 CASH IN COUNTY TREASURY - OCTOBER 31, 2010			 <u><u>1,261,329</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT
OCTOBER 31, 2010

BOND BUILDING FUND

STATEMENT OF INCOME

SOURCE OF INCOME	DESCRIPTION	2009/10 ACTUAL REVENUE	2010/11 ADOPTED BUDGET	ACTUAL REVENUE 10/31/10	2010/11 PROJECTED BUDGET
8660	Interest	106,562	100,000	0	75,000
8699	WHS Theatre Donation	535,444	0	0	250,000
8699	Colina Parking Lot Project Donation	0	0	10,000	10,000
8919	Interfund Tsf School Mod-Meadows	199,901	199,901	0	0
8919	Interfund Transfer-Interest Sch Mod	987,005	0	0	0
TOTALS		<u>1,828,912</u>	<u>299,901</u>	<u>10,000</u>	<u>335,000</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2009/10 ACTUAL EXPENSES	2010/11 ADOPTED BUDGET	ACTUAL EXPENSE 10/31/10	2010/11 PROJECTED BUDGET
2000	Classified Salaries	165,641	152,857	52,229	152,857
3000	Benefits	60,249	56,649	19,712	56,649
4000	Supplies	176,836	110,000	63,719	110,000
5000	Contracted Services	5,863,458	3,030,380	922,082	1,678,128
6100	Site Improvement	99,240	0	279,980	279,980
6200	Building Improvement	4,125	0	4,125	4,125
6400	Capitalized Equipment	226,723	210,450	0	210,450
TOTALS		<u>6,596,272</u>	<u>3,560,336</u>	<u>1,341,847</u>	<u>2,492,189</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT
OCTOBER 31, 2010

BOND BUILDING FUND

SITE	DESCRIPTION	2009/10 ACTUAL EXPENSE	2010/11 ADOPTED BUDGET	ACTUAL EXPENSE 10/19/10	2010/11 PROJECTED BUDGET
DWS	CLASSIFIED SALARIES	164,891	152,857	51,975	152,857
DWS	BENEFITS	64,198	56,649	19,678	56,649
DWS	PROJECT MANAGEMENT	748,500	600,000	123,229	600,000
DWS	MISC SUPPLIES & SERVICES	29,146	35,000	27,236	35,000
DWS	CONEJO COMMUNITY LEARNING CTR	2,930	93,820	0	10,000
DWS	FACILITIES MASTER PLAN	0	144,472	0	50,000
DISTRICT	IT CONVERSION	428,766	0	(13,534)	(13,534)
DISTRICT	LANDSCAPE EAST SIDE	0	16,500	15,226	16,500
ACA	MODERNIZATION	150	0	0	0
ACA	SITE & FIELD DRAINAGE	28	7,500	15,145	15,145
BAN	LUNCH SHELTER	0	60,450	0	60,450
COL	PARKING EXPANSION	0	225,000	180,020	230,000
COL	WATER HEATER	0	0	0	35,000
CON	OPEN MAGNET AUDITORIUM RENOVATION	41,884	0	1,820	1,820
CVHS	LEASE/REPLACE MODULARS	151,231	0	5,066	20,264
GLN	MATES	12,606	0	0	0
GLN	BRIDGES	110,019	148,515	476,018	505,423
LCR	MODERNIZATION	8,448	91,552	0	0
EARTHSS	EARTHs CLASSROOM MODERNIZATION	621,712	118,386	0	0
MAP	LUNCH SHELTER	13,264	75,000	17,488	50,000
NPH	GYM BLEACHERS	38	0	0	0
RED	LOCKER ROOM RENOVATION	196	0	0	0
SYC	CAFÉ ENCLOSURE	39,015	0	0	0
SYC	LUNCH SHELTER	0	75,000	0	0
SYC	DSA CLOSE	0	0	800	50,000
TOH	CLASS ROOM CORRIDOR RENOVATION	485,015	0	0	0
TOH	DISTRICT MATCH	0	50,000	0	0
TOH	EMS FOR GYM VENTILATION	4,846	0	0	0
TOH	GYM HVAC	130,774	0	0	0
TOH	GYM MODERNIZATION	150	0	0	0
TOH	HVAC A6	1,759	0	0	0
TOH	SCIENCE LAB CONVERSION	50,112	0	0	0
UNV	MODERNIZATION	2,894	0	0	0
WAL	MODERNIZATION PHASE 2	12,269	0	0	0
WAV	MODERNIZE S. RESTROOM BLDG	277,415	0	0	0
WFL	LUNCH SHELTER	326	0	0	0
WHS	THEATRE MODERNIZATION	2,468,409	0	260,710	315,271
WHS	AUTO SHOP CONVERSION TO BAND ROOM	429,134	0	7,803	7,803
WHS	GYM DOORS/LANDSCAPING	0	65,000	1,563	100,909
WHS	GYM HEATER RENOVATION	29,800	0	6,448	6,448
WHS	MODERNIZATION	189,042	892,937	1,344	1,723
WHS	PHOTO LAB	46,340	97,930	72,092	85,691
WHS	REPL HVAC, BOILERS, TOWERS	3,232	496,768	0	0
WHS	2 MODULAR CLASSROOMS	22,733	0	5,683	22,733
WHS	FLOORING DRAMA DEPT	0	7,000	0	10,000
WHS	SERVICE RD-ASPHALT REPLACEMENT	0	50,000	66,037	66,037
WWD	MODERNIZATION	5,000	0	0	0
GRAND TOTAL		<u>6,596,272</u>	<u>3,560,336</u>	<u>1,341,847</u>	<u>2,492,189</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 OCTOBER 31, 2010

BOND REDEMPTION FUND

NET BEGINNING BALANCE JULY 1, 2010	7,631,473
Estimated Income	<u>6,984,241</u>
Total Estimated Income and Net Beginning Balance	14,615,714
Estimated Expenditures	<u>(7,267,496)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2011	<u><u>7,348,218</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2010	7,608,250
Add: Cash Receipts July 1, 2010 through October 31, 2010	
Accounts Receivable	23,223
Income	<u>39,928</u>
	<u>63,151</u>
TOTAL CASH AVAILABLE	7,671,401
Deduct: Expenditures July 1, 2010 through October 31, 2010	
Expenditures	<u>6,780,898</u>
	<u>(6,780,898)</u>
CASH IN COUNTY TREASURY - OCTOBER 31, 2010	<u><u>890,503</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 OCTOBER 31, 2010

BOND REDEMPTION FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	ACTUAL REVENUE 2009/10	2010/11 ADOPTED BUDGET	ACTUAL REVENUE 10/31/10	2010/11 PROJECTED ANNUAL
8571	Homeowner Exemption	55,609	61,062	0	59,833
8572	Other Taxes	1,281	0	0	0
8611	Secured Roll Voted Indebt	6,783,564	6,964,298	0	6,687,792
8612	Unsecured Roll Voted Indebt	153,644	157,866	0	151,616
8613	P/Y Tax Voted Indebt	26,832	0	17,584	0
8614	Supplemental Voted Indebt	92,652	0	22,344	0
8660	Interest	87,307	92,000	0	85,000
TOTALS		<u>7,200,889</u>	<u>7,275,226</u>	<u>39,928</u>	<u>6,984,241</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	ACTUAL EXPENSE 2009/10	2010/11 ADOPTED BUDGET	ACTUAL EXPENSE 10/31/10	2010/11 PROJECTED ANNUAL
7433	Bond Redemption	4,764,638	5,093,756	6,225,000	5,093,756
7434	Bond Interest	2,159,757	2,173,740	555,898	2,173,740
TOTALS		<u>6,924,395</u>	<u>7,267,496</u>	<u>6,780,898</u>	<u>7,267,496</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT
OCTOBER 31, 2010

CHILD CARE FUND

NET BEGINNING BALANCE - JULY 1, 2010		614,320
Estimated Income		<u>4,452,628</u>
Total Estimated Income and Net Beginning Balance		5,066,948
Estimated Expenditures		<u>(4,238,705)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2011		<u><u>828,243</u></u>
<i>Estimated reserve for salary restoration, \$63,000</i>		

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2010		951,914
Add: Cash Receipts July 1, 2010 through October 31, 2010		
Accounts Receivable	27,148	
Due from Other Funds	0	
Prepaid Expenses	0	
Income	<u>1,303,021</u>	<u>1,330,169</u>
TOTAL CASH AVAILABLE		2,282,083
Deduct: Expenditures July 1, 2010 through October 31, 2010		
Accounts Payable	75,639	
Due To Other Funds	0	
Deferred Income	291,535	
Expenditures	<u>1,146,219</u>	<u>(1,513,393)</u>
CASH IN COUNTY TREASURY - OCTOBER 31, 2010		<u><u>768,690</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT
OCTOBER 31, 2010

CHILD CARE FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2009/10 ACTUAL REVENUE	2010/11 ADOPTED BUDGET	ACTUAL REVENUE 10/31/10	2010/11 PROJECTED ANNUAL
8200	Federal Grant	0	0	0	0
8500	State Grant	(132,173)	0	0	0
8660	Interest	14,504	13,000	0	13,000
8673	Child Care Fees	4,130,492	4,608,015	1,191,764	4,242,167
8699	Reg Fees/Other Income	235,037	152,080	111,257	197,461
TOTALS		<u>4,247,860</u>	<u>4,773,095</u>	<u>1,303,021</u>	<u>4,452,628</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2009/10 ACTUAL EXPENSE	2010/11 ADOPTED BUDGET	ACTUAL EXPENSE 10/31/10	2010/11 PROJECTED ANNUAL
1000	Certificated Salaries	175,974	167,923	53,462	164,564
2000	Classified Salaries	2,206,959	2,135,100	623,809	2,069,083
3000	Employee Benefits	878,908	946,837	274,942	912,190
4000	Books and Supplies	254,813	275,785	46,155	275,785
4400	Equipment not Capitalized	44,357	165,476	2,219	165,476
5000	Contracted Services	273,402	119,020	127,748	119,020
5750	Interfund Facility Use	95,684	74,316	2,704	74,316
5900	Communications	18,423	18,000	5,883	18,000
6200	Building Improvements	0	80,000	9,297	125,000
7300	Direct & Indirect Costs to General Fund	369,908	315,271	0	315,271
TOTALS		<u>4,318,428</u>	<u>4,297,728</u>	<u>1,146,219</u>	<u>4,238,705</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT
OCTOBER 31, 2010

CHILD NUTRITION FUND

NET BEGINNING BALANCE JULY 1, 2010	194,089
Stores	65,118
Contingency	<u>128,971</u>
	194,089
Estimated Income	<u>5,308,270</u>
Total Estimated Income and Net Beginning Balance	5,502,359
Estimated Expenditures	<u>(5,209,506)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2011	<u><u>292,853</u></u>

BREAKDOWN OF NET ENDING BALANCE

Stores	65,118
Contingency	<u>227,735</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2011	<u><u>292,853</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT
OCTOBER 31, 2010

CHILD NUTRITION FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2009/10 ACTUAL REVENUE	2010/11 ADOPTED BUDGET	ACTUAL REVENUE 10/31/10	2010/11 PROJECTED BUDGET
8200	Federal Revenue	1,756,309	1,872,500	434,194	1,872,500
8225	Federal Snack Revenue	10,728	11,770	682	11,770
8500	State Revenue	151,592	133,750	21,859	133,750
8634	Cash Sales	3,072,328	3,263,500	799,143	3,263,500
8660	Interest	2,703	5,350	0	5,350
8699	Local	24,746	21,400	9,891	21,400
TOTALS		<u>5,018,406</u>	<u>5,308,270</u>	<u>1,265,769</u>	<u>5,308,270</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2009/10 ACTUAL EXPENSE	2010/11 ADOPTED BUDGET	ACTUAL EXPENSE 10/31/10	2010/11 PROJECTED BUDGET
2000	Classified Salaries	1,990,179	1,849,307	484,667	1,916,274
3000	Employee Benefits	576,950	570,468	161,851	581,232
4000	Supplies	228,694	225,000	96,134	225,000
4400	Equipment not Capitalized	49,339	95,000	32,577	95,000
4700	Food	1,981,655	2,090,000	500,621	2,090,000
5000	Contracted Services	194,033	173,000	51,335	173,000
5900	Communications	8,522	9,000	3,781	9,000
6000	Capital Outlay	0	120,000	40,894	120,000
TOTALS		<u>5,029,372</u>	<u>5,131,775</u>	<u>1,371,860</u>	<u>5,209,506</u>

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

CASH IN COUNTY TREASURY - JULY 1, 2010		30,825
Cash Collection Awaiting Deposit		178,418
Add: Cash Receipts July 1, 2010 through October 31, 2010		
Petty Cash	(6,730)	
Accounts Receivable	(42,296)	
Subsidy Awaiting Deposit	(456,053)	
Due from Other Funds	563	
Stores	(34,222)	
Income	<u>1,265,769</u>	<u>727,031</u>
TOTAL CASH AVAILABLE		936,274
Deduct: Expenditures July 1, 2010 through October 31, 2010		
Accounts Payable	(159,147)	
Due to Other Funds	(50,000)	
Expenditures	<u>1,371,860</u>	<u>(1,162,713)</u>
CASH IN COUNTY TREASURY - OCTOBER 31, 2010		<u><u>(226,439)</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 OCTOBER 31, 2010

DEVELOPER DONATION FUND #2

NET BEGINNING BALANCE - JULY 1, 2010	163,205
Estimated Income	<u>1,240,000</u>
TOTAL ESTIMATED INCOME and NET BEGINNING BALANCE	1,403,205
Estimated Expenditures	<u>(1,391,316)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2011	<u><u>11,889</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2010	1,907,238
Add:	
Cash Receipts July 1, 2010 through October 31, 2010	
Accounts Receivable	5,968
Due from Other Funds	0
Income	<u>39,406</u>
	<u>45,374</u>
TOTAL CASH AVAILABLE	1,952,612
Deduct:	
Expenditures July 1, 2010 through October 31, 2010	
Accounts Payable	0
Due to Other Funds	0
Expenditures	<u>686,280</u>
	<u>(686,280)</u>
CASH IN COUNTY TREASURY - OCTOBER 31, 2010	<u><u>1,266,332</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT
OCTOBER 31, 2010

DEVELOPER DONATION FUND #2

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2009/10 ACTUAL REVENUE	2010/11 ADOPTED BUDGET	ACTUAL REVENUE 10/31/10	2010/11 PROJECTED BUDGET
8660	Interest	24,615	20,000	0	20,000
8681	Developer Donation Fees	664,603	575,000	39,406	325,000
8919	Interfund Tsf Surplus Prop	770,250	795,000	0	895,000
TOTALS		<u>1,459,468</u>	<u>1,390,000</u>	<u>39,406</u>	<u>1,240,000</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2009/10 ACTUAL EXPENSE	2010/11 ADOPTED BUDGET	ACTUAL EXPENSE 10/31/10	2010/11 PROJECTED BUDGET
2000	Classified Salaries	2,456	14,854	781	14,721
3000	Employee Benefits	1,141	4,009	374	6,345
7439	Other Debt Service Pymts	1,370,250	1,370,250	685,125	1,370,250
TOTALS		<u>1,373,847</u>	<u>1,389,113</u>	<u>686,280</u>	<u>1,391,316</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 OCTOBER 31, 2010

HEALTH & WELFARE FUND

NET BEGINNING BALANCE - JULY 1, 2010		(125,335)
Reserve for Claims		
Estimated Income		<u>21,243,000</u>
Total Estimated Income and Net Beginning Balance		21,117,665
Estimated Expenditures		<u>(21,527,426)</u>
NET ENDING BALANCE - JUNE 30, 2011		<u>(409,761)</u>
Reserve for Certificated Benefit Enhancement	157,513	
Reserve for Claims	(567,274)	

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2010		1,403,335
Add: Cash Receipts July 1, 2010 through October 31, 2010		
Accounts Receivable	116,866	
Due From Other Funds	3,381	
Income	<u>5,178,559</u>	<u>5,298,806</u>
TOTAL CASH AVAILABLE		6,702,141
Deduct: Expenditures July 1, 2010 through October 31, 2010		
Accounts Payable	503,475	
Due to Other Funds	(2,800,000)	
Expenditures	<u>6,862,597</u>	<u>(4,566,072)</u>
CASH IN COUNTY TREASURY - OCTOBER 31, 2010		<u>2,136,069</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT
OCTOBER 31, 2010

HEALTH & WELFARE FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2009/10 ACTUAL REVENUE	2010/11 ADOPTED BUDGET	ACTUAL REVENUE 10/31/10	2010/11 PROJECTED ANNUAL
8660	Interest	28,746	50,000	0	50,000
8674	Contracted Services from Other Funds	20,349,227	20,080,526	5,032,628	20,038,814
8699	Other Revenue	1,085,495	1,248,860	145,931	1,015,500
8919	Other Transfer In - Gen Fd	18,827	0	0	138,686
TOTALS		<u>21,482,295</u>	<u>21,379,386</u>	<u>5,178,559</u>	<u>21,243,000</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2009/10 ACTUAL EXPENSE	2010/11 ADOPTED BUDGET	ACTUAL EXPENSE 10/31/10	2010/11 PROJECTED ANNUAL
2000	Classified Salaries	124,060	121,890	40,385	124,586
3000	Employee Benefits	49,490	52,621	17,419	53,082
4000	Supplies	1,757	5,500	88	4,200
5000	Other Services	125,758	128,700	26,505	130,000
5815	Paid Fees	8,047,932	9,066,886	3,119,258	9,215,258
5880	Paid Claims	11,892,848	12,000,000	3,658,940	12,000,000
5900	Communications	54	300	2	300
SUBTOTAL		20,241,899	21,375,897	6,862,597	21,527,426
Reserve for Claims		(125,335)	(1,289,810)	0	(567,274)
TOTALS		<u>20,367,234</u>	<u>22,665,707</u>	<u>6,862,597</u>	<u>22,094,700</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 OCTOBER 31, 2010

PRIVATE PURPOSE TRUST FUND

NET BEGINNING BALANCE JULY 1, 2010		41
Estimated Income		<u>20</u>
Total Estimated Income and Net Beginning Balance		61
Estimated Expenditures		<u>0</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2011		<u><u>61</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2010		539
Add: Cash Receipts July 1, 2010 through October 31, 2010		
Income	<u>737</u>	<u>737</u>
TOTAL CASH AVAILABLE		1,276
Deduct: Expenditures July 1, 2010 through October 31, 2010		
Deferred Revenue	500	
Expenditures	<u>237</u>	<u>(737)</u>
CASH IN COUNTY TREASURY - OCTOBER 31, 2010		<u><u>539</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 OCTOBER 31, 2010

PRIVATE PURPOSE TRUST FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2009/10 ACTUAL REVENUE	2010/11 ADOPTED BUDGET	ACTUAL REVENUE 10/31/10	2010/11 PROJECTED BUDGET
8660	Interest	20	20	0	20
8699	Other Income	540	0	737	0
TOTALS		<u>560</u>	<u>20</u>	<u>737</u>	<u>20</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2009/10 ACTUAL EXPENSE	2010/11 ADOPTED BUDGET	ACTUAL EXPENSE 10/31/10	2010/11 PROJECTED BUDGET
7299	Other Transfers Out	540	0	237	0
TOTALS		<u>540</u>	<u>0</u>	<u>237</u>	<u>0</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 OCTOBER 31, 2010

SCHOOL MODERNIZATION FUND

NET BEGINNING BALANCE JULY 1, 2010	3,379
Estimated Income	<u>3,500</u>
Total Estimated Income and Net Beginning Balance	6,879
Estimated Expenditures	<u>0</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2011	<u><u>6,879</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2010	199,901
Add: Cash Receipts July 1, 2010 through October 31, 2010	
Accounts Receivable	3,378
Income	<u>0</u>
	<u>3,378</u>
TOTAL CASH AVAILABLE	203,279
Deduct: Expenditures July 1, 2010 through October 31, 2010	
Expenditures	<u>0</u>
	<u>0</u>
CASH IN COUNTY TREASURY - OCTOBER 31, 2010	<u><u>203,279</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 OCTOBER 31, 2010

SCHOOL MODERNIZATION FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	ACTUAL REVENUE 06/30/10	2010/11 ADOPTED BUDGET	ACTUAL REVENUE 10/31/10	2010/11 PROJECTED BUDGET
8545	Other State Revenue - Meadows	199,901	199,901	0	0
8660	Interest	10,551	3,500	0	3,500
TOTALS		<u>210,452</u>	<u>203,401</u>	<u>0</u>	<u>3,500</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	ACTUAL EXPENSE 06/30/10	2010/11 ADOPTED BUDGET	ACTUAL EXPENSE 10/31/10	2010/11 PROJECTED BUDGET
5000	Services/Other Operating Exp	106,444	0	0	0
6000	Capital Outlay	199,901	199,901	0	0
7600	Interfund Transfer	987,005	0	0	0
TOTALS		<u>1,293,350</u>	<u>199,901</u>	<u>0</u>	<u>0</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 OCTOBER 31, 2010

SCHOOL MODERNIZATION FUND - PROJECTS

DESCRIPTION	ACTUAL EXPENSE 06/30/09	2010/11 ADOPTED BUDGET	ACTUAL EXPENSE 10/31/10	2010/11 PROJECTED BUDGET
MEADOWS HVAC	199,901	199,901	0	0
TOHS CONVERT SCI LABS	106,444	0	0	0
TOTAL PROJECT EXPENSES	306,345	199,901	0	0

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 OCTOBER 31, 2010

SURPLUS PROPERTY FUND

NET BEGINNING BALANCE - JULY 1, 2010	1,643,044
Estimated Income	<u>40,000</u>
Total Estimated Income and Net Beginning Balance	1,683,044
Estimated Expenditures	<u>(895,000)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2011	<u>788,044</u>
Reserve for Lease Purchase Payments	<u>788,044</u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2010	1,638,999
Add: Cash Receipts July 1, 2010 through October 31, 2010	
Accounts Receivable	5,733
Income	<u>0</u>
	<u>5,733</u>
TOTAL CASH AVAILABLE	1,644,732
Deduct: Expenditures July 1, 2010 through October 31, 2010	
Accounts Payable	1,688
Expenditures	<u>0</u>
	<u>(1,688)</u>
CASH IN COUNTY TREASURY - OCTOBER 31, 2010	<u>1,643,044</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 OCTOBER 31, 2010

SURPLUS PROPERTY FUND

STATEMENT OF INCOME

SOURCE OF INCOME	DESCRIPTION	2009/10 ACTUAL REVENUE	2010/11 ADOPTED BUDGET	ACTUAL REVENUE 10/31/10	2010/11 PROJECTED BUDGET
8660	Interest	40,095	40,000	0	40,000
	TOTALS	<u>40,095</u>	<u>40,000</u>	<u>0</u>	<u>40,000</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2009/10 ACTUAL EXPENSE	2010/11 ADOPTED BUDGET	ACTUAL EXPENSE 10/31/10	2010/11 PROJECTED BUDGET
5000	Contracted Services	26,304	0	0	0
7619	Interfund Tsf DD2	770,250	795,000	0	895,000
	TOTALS	<u>796,554</u>	<u>795,000</u>	<u>0</u>	<u>895,000</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 OCTOBER 31, 2010

TOPASS FUND

NET BEGINNING BALANCE - JULY 1, 2010	122,925
Estimated Income	<u>1,724,070</u>
Total Estimated Income and Net Beginning Balance	1,846,995
Estimated Expenditures	<u>(1,846,070)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2011	<u><u>925</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2010	75,623
Add: Cash Receipts July 1, 2010 through October 31, 2010	
Accounts Receivable	900
Due from Other Funds	0
Income	<u>1,000,000</u>
TOTAL CASH AVAILABLE	<u>1,000,900</u>
Deduct: Expenditures July 1, 2010 through October 31, 2010	
Accounts Payable	18,493
Due to Other Funds	0
Expenditures	<u>669,981</u>
CASH IN COUNTY TREASURY - OCTOBER 31, 2010	<u><u>388,049</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2010/11 ADOPTED BUDGET
OCTOBER 31, 2010

TOPASS FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2009/10 ACTUAL REVENUE	2010/11 ADOPTED BUDGET	ACTUAL REVENUE 10/31/10	2010/11 PROJECTED BUDGET
8660	Interest - Fund	1,205	1,000	0	1,000
8660	Interest - TOPASS	586	1,000	0	1,000
8912	TOPASS Pass Thru	64,895	1,979,597	1,000,000	1,722,070
TOTALS		<u>66,686</u>	<u>1,981,597</u>	<u>1,000,000</u>	<u>1,724,070</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2009/10 ACTUAL EXPENSE	2010/11 ADOPTED BUDGET	ACTUAL EXPENSE 10/31/10	2010/11 PROJECTED BUDGET
2000	Classified Salaries	19,267	18,566	6,190	18,566
3000	Employee Benefits	7,806	7,831	2,572	7,831
5000	Contracted Services	18,493	1,953,200	64,981	1,221,435
6400	Capitalized Equipment	19,329	0	596,238	596,238
7612	Interest on Loan from GF	4,000	2,000	0	2,000
TOTALS		<u>68,895</u>	<u>1,981,597</u>	<u>669,981</u>	<u>1,846,070</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2010/11 ADOPTED BUDGET
OCTOBER 31, 2010

TOPASS FUND

SITE	DESCRIPTION	2009/10 ACTUAL EXPENSE	2010/11 ADOPTED BUDGET	ACTUAL EXPENSE 10/31/10	2010/11 PROJECTED BUDGET
	Admin Salaries	19,267	18,566	6,190	18,566
	Admin Benefits	7,806	7,831	2,572	7,831
	Interest on Loan from G/F	4,000	2,000	0	2,000
	TOTAL ADMINISTRATION	31,073	28,397	8,762	28,397

TOPASS AREA #5 (NEWBURY PARK)

NPHS	Annual Contrib to Track & Field Fund 2005/06	0	40,000	0	40,000
NPHS	Annual Contrib to Track & Field Fund 2006/07	0	40,000	0	40,000
NPHS	Annual Contrib to Track & Field Fund 2007/08	0	48,000	0	48,000
NPHS	Annual Contrib to Track & Field Fund 2008/09	0	48,000	0	48,000
NPHS	Annual Contrib to Track & Field Fund 2009/10	0	48,000	0	48,000
NPHS	Annual Contrib to Track & Field Fund 2010/11	0	48,000	0	48,000
NPHS	Modular Building	11,116	0	0	0
NPHS	Pool Cover	6,665	0	0	0
NPHS	Pool Equipment	12,664	0	0	0
	TOTAL AREA #1	30,445	272,000	0	272,000

TOPASS AREA #2 (THOUSAND OAKS)

CVHS	Environmental Study, Design & Bid	0	350,000	0	0
TOHS	Annual Contrib to Track & Field Fund 2005/06	0	40,000	0	40,000
TOHS	Annual Contrib to Track & Field Fund 2006/07	0	40,000	0	40,000
TOHS	Annual Contrib to Track & Field Fund 2007/08	0	48,000	0	48,000
TOHS	Annual Contrib to Track & Field Fund 2008/09	0	48,000	0	48,000
TOHS	Annual Contrib to Track & Field Fund 2009/10	0	48,000	0	48,000
TOHS	Annual Contrib to Track & Field Fund 2010/11	0	48,000	0	48,000
WAV	Century Academy	7,377	0	0	0
WHS	Annual Contrib to Track & Field Fund 2005/06	0	40,000	0	40,000
WHS	Annual Contrib to Track & Field Fund 2006/07	0	40,000	0	40,000
WHS	Annual Contrib to Track & Field Fund 2007/08	0	48,000	0	48,000
WHS	Annual Contrib to Track & Field Fund 2008/09	0	48,000	0	48,000
WHS	Annual Contrib to Track & Field Fund 2009/10	0	48,000	0	48,000
WHS	Annual Contrib to Track & Field Fund 2010/11	0	48,000	0	48,000
	TOTAL AREA #2	7,377	894,000	0	544,000

MAINTENANCE PROJECTS

ASP	HVAC Office Rehab (parts only)	0	30,000	16,422	16,422
ASP	Asphalt-Crack/fill/seal coat Kindergarten	0	2,000	2,556	2,556
BAN	Asphalt-Crack/fill/seal coat Play Area	0	22,000	9,914	22,000
CON	R&R Classroom Bdg 1 Roof	0	35,000	35,385	35,385
CON	Site Drainage - Handball Wall Area	0	29,400	38,290	38,290
CON	Asphalt-Seal coat South Parking Lot	0	5,000	5,710	5,710
CON	Asphalt-Slurry coat South Play Area	0	5,000	7,200	7,200
CON	Striping	0	0	600	600
CYP	Asphalt-Crack/fill/seal coat Parking Lot	0	8,000	13,336	13,336

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2010/11 ADOPTED BUDGET
OCTOBER 31, 2010

TOPASS FUND

SITE	DESCRIPTION	2009/10 ACTUAL EXPENSE	2010/11 ADOPTED BUDGET	ACTUAL EXPENSE 10/31/10	2010/11 PROJECTED BUDGET
CYP	Striping	0	0	1,617	1,617
DO	Asphalt-Crack/fill/seal coat Parking Lot	0	19,500	9,956	19,500
DWS	Asphalt Striping	0	25,000	0	3,967
LAD	R&R Office Roof	0	50,000	41,211	50,000
LAD	Striping	0	0	594	594
LANG	Striping	0	0	2,317	2,317
LANG	Asphalt	0	0	8,910	8,910
LCR	R&R Stage Lighting/work Lights (parts only)	0	50,000	0	50,000
LCR	Striping	0	0	2,067	2,067
LRE	Asphalt-Seal coat West Parking Lot	0	25,000	0	25,000
M&O	Asphalt-Crack/fill/seal coat Parking Lot	0	52,000	21,893	52,000
MAD	Striping	0	0	970	970
EAR	Striping	0	0	1,066	1,066
MAP	Asphalt	0	0	9,141	9,141
MDW	Striping	0	0	1,309	1,309
NPH	Modular Buildings (2)	0	0	32,004	43,247
NPH	Asphalt	0	0	30,240	32,040
POK	R&R K Bld Roof and Connect Walkways	0	87,500	82,126	87,500
POK	Asphalt-Slurry coat Front Parking Lot	0	18,500	7,492	18,500
RED	Hand Rail System and Steps(Bskball Court)	0	7,500	4,904	7,500
RED	Striping	0	0	2,407	2,407
SEQ	Discovery Academy	0	0	1,389	1,389
SEQ	Striping	0	0	1,868	1,868
SYC	Asphalt	0	0	19,035	19,035
TOH	Asphalt-Crack/fill/seal coat South Parking Lot	0	38,500	14,998	38,500
TRI	Asphalt Skim/seal coat Play Area	0	65,000	13,392	65,000
UNV	Striping	0	0	2,528	2,528
UNV	Asphalt	0	0	6,896	6,896
WAL	Re-Roof East Walkway Roofs	0	45,000	41,758	45,000
WAL	Replace Plexi Windows Bldgs K, 3-6	0	10,000	0	10,000
WAL	Striping	0	0	851	851
WAV	Relocate Modulares for Century Academy	0	50,000	107,709	135,098
WFL	Striping	0	0	815	815
WLE	R&R Rain Gutter Downspouts	0	5,500	0	10,750
WLE	Asphalt-Seal coat Kindergarten	0	1,100	0	1,100
WLE	Safety Hand Rail (Basketball Courts)	0	3,700	2,668	2,668
WHS	R&R Roof Maintenance Bldg	0	50,000	43,964	50,000
WHS	Asphalt-Crack/fill/seal coat West Parking Lot	0	42,000	11,687	42,000
WHL	Fence-Move Existing K Area	0	5,000	0	5,000
WHL	Striping	0	0	640	640
WWD	Striping	0	0	1,384	1,384
Total Maintenance Projects		0	787,200	661,219	1,001,673
TOTALS		68,895	1,981,597	669,981	1,846,070

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 OCTOBER 31, 2010

WORKER COMPENSATION FUND

NET BEGINNING BALANCE - JULY 1, 2010	4,932,034
Estimated Income	<u>1,655,514</u>
Total Estimated Income and Net Beginning Balance	6,587,548
Estimated Expenditures	<u>(2,826,304)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2011	<u><u>3,761,244</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2010	3,426,038
Add: Cash Receipts July 1, 2010 through October 31, 2010	
Accounts Receivable	6,246
Due From Other Funds	(789,054)
Income	<u>378,635</u>
	<u>(404,173)</u>
TOTAL CASH AVAILABLE	3,021,865
Deduct: Expenditures July 1, 2010 through October 31, 2010	
Accounts Payable	46,204
Due to Other Funds	35,991
Expenditures	<u>626,230</u>
	<u>(708,425)</u>
CASH IN COUNTY TREASURY - OCTOBER 31, 2010	<u><u>2,313,440</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT
OCTOBER 31, 2010

WORKER COMPENSATION FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2009/10 REVENUE ACTUALS	2010/11 ADOPTED BUDGET	ACTUAL REVENUE 10/31/10	2010/11 PROJECTED ANNUAL
8660	Interest	17,429	25,000	0	25,000
8674	Contracted Svcs from Gen Fund & Oth Funds	1,759,757	1,564,954	378,635	1,624,514
8699	Other Local Income	5,982	6,000	0	6,000
TOTALS		<u>1,783,168</u>	<u>1,595,954</u>	<u>378,635</u>	<u>1,655,514</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2009/10 EXPENSE ACTUAL	2010/11 ADOPTED BUDGET	ACTUAL EXPENSE 10/31/10	2010/11 PROJECTED ANNUAL
2000	Classified Salaries	67,406	66,414	21,587	67,356
3000	Employee Benefits	30,558	30,777	11,334	30,800
4000	Supplies	1,421	2,000	32	2,000
5200	Mileage/Conf/Dues	4,020	4,520	1,340	4,520
5450	Insurance	133,627	175,128	135,013	175,128
5600	Rents/Leases/Repairs	0	300	0	300
5750	Interfund Transfer	8	1,000	0	1,000
5800	Other Services	36,849	30,000	99,000	30,000
5815	Fees	194,058	215,000	98,715	215,000
5880	Paid Claims	1,115,195	1,500,000	259,209	1,500,000
5920	Communications	46	200	0	200
7619	Interfund Transfer	0	800,000	0	800,000
SUBTOTAL		<u>1,583,188</u>	<u>2,825,339</u>	<u>626,230</u>	<u>2,826,304</u>
Reserve for Claims		<u>4,932,034</u>	<u>3,224,374</u>	<u>0</u>	<u>3,761,244</u>
TOTALS		<u>6,515,222</u>	<u>6,049,713</u>	<u>626,230</u>	<u>6,587,548</u>