

# CONEJO VALLEY UNIFIED SCHOOL DISTRICT



2008-2009  
1<sup>ST</sup> INTERIM  
FINANCIAL STATEMENTS

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
FINANCIAL STATEMENT  
OCTOBER 31, 2008

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

Stores	283,912
Revolving Cash	33,000
Reserve for Program Carryovers	5,678,988
School Carryover	704,650
Secondary Unused PSU	211,568
Audit Reserve	200,000
3% Reserve for Contingency	5,138,263
Reserve for 08-09 Budget Development	3,589,871
Estimated Incomes	170,109,439
Total Estimated Income and Beginning Balance	185,949,691
Estimated Expenditures	176,265,594
NET ESTIMATED ENDING BALANCE - JUNE 30, 2009	9,684,097

BREAKDOWN OF NET ENDING BALANCE

Stores	283,912
Revolving Cash	33,000
Secondary Unused PSU	211,568
Reserve for Program Carryovers	729,055
Audit Reserve	200,000
3% Reserve for Contingency	5,287,968
Reserve for 08-09 Budget Development	2,938,594
NET ESTIMATED ENDING BALANCE - JUNE 30, 2009	9,684,097

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
STATEMENT OF CASH BALANCE

OCTOBER 31, 2008

CASH IN COUNTY TREASURY - JULY 1, 2008		2,182,308
Add: Cash Receipts July 1, 2008 to October 31, 2008		
Accounts Receivable	12,933,482	
Cash with Fiscal Agent	(6,443)	
Revolving Funds	(10,000)	
Due from Other Funds	(1,676,217)	
Income	32,654,578	
Stores	9,751	
Prepaid Expenditures	<u>114,043</u>	<u>44,019,194</u>
 TOTAL CASH AVAILABLE		 46,201,502
 Deduct: Expenditures July 1, 2008 through October 31, 2008		
Accounts Payable	1,310,407	
Expenditures	40,332,669	
Due to Other Funds	11,388	
Deferred Revenue	656,526	
Good Faith Tran Loan	<u>(19,780,000)</u>	<u>22,530,990</u>
 CASH IN COUNTY TREASURY - OCTOBER 31, 2008		 <u><u>23,670,512</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
SUMMARY OF INCOME  
OCTOBER 31, 2008

MAJOR	DESCRIPTION	2007/08 ACTUAL REVENUE	2008/09 ADOPTED BUDGET	ACTUAL REVENUE 10/31/08	2008/09 PROJECTED BUDGET
<b>REVENUE LIMIT SOURCES</b>					
8011	State Aid Revenue Limit	50,586,177	50,110,856	16,424,215	44,728,662
8019	State Aid Revenue Limit-Prior Year	84,823	0	0	0
8021	Tax Relief Subventions	786,591	754,438	0	786,591
8041	Secured Roll Taxes	71,118,876	73,860,374	0	76,832,027
8042	Unsecured Roll Taxes	2,376,411	2,376,411	2,836,687	2,758,850
8043	Prior Years' Taxes	344,645	344,645	287,813	310,181
8044	Supplemental Taxes	2,633,468	1,681,460	691,052	2,370,121
8045	Education Revenue Aug Fund	(2,824,863)	(5,155,251)	494,412	(2,977,507)
8081	Royalties and Bonuses	336	1,001		336
	<b>TOTAL REVENUE</b>	<b>125,106,464</b>	<b>123,973,934</b>	<b>20,734,179</b>	<b>124,809,261</b>
8019	Revenue Limit State Aid Prior Years	0	0	0	0
8092	PERS Reduction Adjustment	591,830	559,325	236,394	570,561
	<b>TOTAL REVENUE LIMIT SOURCES:</b>	<b>125,698,294</b>	<b>124,533,259</b>	<b>20,970,573</b>	<b>125,379,822</b>
<b>FEDERAL</b>					
8181	Special Ed PL94-142	3,444,363	3,561,845	0	3,561,845
8182	Special Ed Preschool	326,114	326,113	0	326,113
8182	Special Ed Low Incident	1,954	0	2,758	2,483
8290	Advanced Placement Exam Grant	3,037	0	7,445	7,445
8290	Drug Free Schools	83,312	83,312	0	83,312
8290	IASA Title V	11,336	0	0	0
8290	Immigration Education Program	77,454	53,105	0	35,549
8290	IASATitle I	1,016,856	969,194	186,732	1,141,145
8290	Title IIA	583,299	510,400	0	510,400
8290	Title IID	7,607	9,252	6,667	9,252
8290	Title III Part A (LEP)	173,510	186,010	0	234,958
8290	Transition Partnership Project	251,782	268,331	0	268,331
8290	Vocational Education	86,334	86,334	69,366	81,953
	<b>TOTAL FEDERAL REVENUE</b>	<b>6,066,958</b>	<b>6,053,896</b>	<b>272,968</b>	<b>6,262,786</b>
<b>STATE</b>					
8311	Economic Impact Aid	1,271,537	1,188,887	382,052	1,188,887
8311	GATE	257,217	240,498	107,146	240,498
8311	Revenue Limit Supplemental Hours	992,998	617,659	294,141	932,821
8311	Special Ed Infant	184,983	184,983	62,894	184,983
8311	Special Ed Transportation	743,332	695,015	136,328	695,015
8311	Special Ed Transportation-Prior Year	48,937	0	0	0
8311	Transportation	367,046	343,188	209,848	343,188
8311	Transportation-Prior Year	14,289	0	0	0
8311	Special Ed Mental Health Prevention	111,410	117,297	10,461	117,297
8319	AB602 Special Ed Prior Year	147,360	0	0	0
8434	Class Size Reduction	6,307,119	5,713,708	0	6,178,599
8435	SB666 Class Size	202,564	196,918	0	202,564
8435	SB12 Class Size 9th Grade	682,053	563,628	0	620,668
8560	Lottery	3,044,208	3,328,128	1,475,903	3,183,636
8560	Lottery Prior Year	33,817	0	0	0
8590	Advanced Placement	0	0	5,716	5,716
8590	Special Ed Student Workability	113,160	113,160	0	113,160
8590	Arts and Music Grant	374,240	350,679	0	350,679
8590	High School Exit Exam	117,122	109,509	2,248	109,509

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
SUMMARY OF INCOME  
OCTOBER 31, 2008

MAJOR	DESCRIPTION	2007/08 ACTUAL REVENUE	2008/09 ADOPTED BUDGET	ACTUAL REVENUE 10/31/08	2008/09 PROJECTED BUDGET
8590	Braille and Large Print, Low Vision	2,442	0	0	0
8590	B TSA PAR Mentor	395,950	252,484	0	291,342
8590	California English Language	19,563	0	11,635	11,635
8590	California Partnership	152,398	154,000	1,280	156,402
8590	Oral Health Assessment	26,279	0	0	0
8590	CalPads	0	0	66,343	189,552
8590	Career Technical Ed Equip/Mat'l Grant	2,832	0	0	0
8590	Community Based English Tutor	82,041	65,405	0	65,405
8590	Continuation High School Block Grant	126,654	120,129	0	120,129
8590	District Discretionary Block Grant PY Adj	(2,527)	0	0	0
8590	Education Technology Program	0	0	501	501
8590	English Language Acquisition	89,699	78,009	0	70,500
8590	Gov Performance/API Award	18,839	0	4,315	4,315
8590	High School Exit Exam	5,369	0	0	9,476
8590	Instructional Materials Realignment Fund	2,145,798	1,991,727	1,762,034	1,991,727
8590	International Baccalaureate	15,859	0	4,428	10,756
8590	Math Reading Professional Development	6,250	0	0	0
8590	Medi Cal Billing	8,909	0	25,450	0
8590	Medi Cal Administrative	73,302	0	14,894	14,894
8590	Opportunity Program	187,755	154,423	119,165	154,423
8590	Pupil Testing Incentive	20,390	0	84,204	128,206
8590	At Risk Counseling	795,537	743,827	0	778,453
8590	School Safety Funds	376,808	352,315	0	352,315
8590	School Garden Program	8,491	0	9,509	11,509
8590	Global Entrepreneurship Program	35,957	0	52,793	124,043
8590	Staff Development Days	1,096,004	1,024,764	872,244	1,090,305
8590	School Improvement Program	1,511,294	1,413,060	1,202,748	1,413,060
8590	State Grant Test Lead Water	0	0	3,726	3,726
8590	Student Identification	0	0	10,849	10,849
8590	Supplement English Language Learner	44,752	0	0	0
8590	Tenth Grade Counseling-Block Grant	450,515	420,800	260,151	420,800
8590	Tobacco Use Prevention	89,015	28,506	38,084	155,037
	TOTAL STATE REVENUE	22,799,566	20,562,706	7,231,090	22,046,580
LOCAL					
8631	Sale of Equipment & Supplies	2,578	2,600	2,979	3,038
8650	Rentals & Leases - Civic Center	734,515	638,474	97,958	651,669
8660	Interest	1,831,451	1,350,000	0	1,350,000
8677	Interagency Revenues Miscellaneous	354,345	219,389	2,150	230,580
8689	Transportation Fees	158,855	180,000	71,371	180,000
8689	Other Fees (Ath, Co-Curr & Band)	360,984	310,000	96,667	340,123
8691	Non-Rev Limit 50% Reduction	337	1,002	0	1,002
8699	Other Local Income	281,896	100,000	115,589	176,811
8699	Advanced Placement Testing	362,856	181,500	0	307,744
8699	ASB Bookkeeper	29,882	27,659	0	27,659
8699	Amgen Grants	3,341	0	7,432	7,432
8699	Auto Mall Donations	30,158	0	38,177	38,177
8699	Community Enhancement	0	0	10,102	10,851
8699	Conejo School's Foundation	6,863	0	45,176	58,139
8699	Donations/Field Trips	3,040,892	0	320,432	730,023

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
SUMMARY OF INCOME  
OCTOBER 31, 2008

MAJOR	DESCRIPTION	2007/08 ACTUAL REVENUE	2008/09 ADOPTED BUDGET	ACTUAL REVENUE 10/31/08	2008/09 PROJECTED BUDGET
8699	E-Rate Income	467,519	200,000	9,436	200,000
8699	Foreign Student Tuition	2,024	0	55,978	0
8699	Kenrose Kitchen Donation	12,653	0	37,347	37,347
8699	March of Dimes	102	0	0	0
8699	Microsoft Entities	0	0	80,867	80,867
8699	Neighborhood for Learning-Fees	186,715	228,000	95,155	140,000
8699	Neighborhood for Learning	636,229	653,755	344	619,735
8699	Outdoor Education	333,306	381,720	0	364,623
8699	Playground Equipment	15,964	0	1,148	1,149
8699	PreSat Testing	22,600	29,179	21,880	29,179
8699	Safety Funds from JPA	84,048	175,000	0	173,050
8699	Sage Grant	42,952	0	7,367	7,367
8699	Saturday Enrichment	22,083	0	26,127	48,965
8699	Stadium Renovation - NPHS	2,275	0	39,457	39,457
8699	Staff Supplemental - Madrona	0	0	21,311	27,311
8699	Success Maker	36	0	4,409	4,409
8699	TOPASS Redevelopment Funds	341,754	934,064	0	934,283
8699	Track Renovation - Cypress	0	0	10,000	10,000
8699	Troop Realty Grants	2,468	0	14,777	14,778
8699	Way to Grow	7,025	41,250	3,150	41,250
8699	West Ed Grant	12,813	0	10,099	10,429
	TOTAL LOCAL FUNDS	<u>9,391,517</u>	<u>5,653,592</u>	<u>1,246,885</u>	<u>6,897,447</u>
INCOMING TRANSFERS					
8710	Out-of-District Tuition	52,131	10,000	0	10,000
8792	SELPA Transfer Spec Ed Master Plan	8,822,760	8,462,481	2,933,062	8,462,481
8792	Spec Ed 10 Year Mandate	89,604	89,604	0	89,604
8792	Program Specialists	204,931	206,719	0	206,719
8912	Interfund Gen/Special Reserve/TOPASS	4,000	4,000	0	4,000
8919	Interfund Transfer Workers Compensation	0	750,000	0	750,000
	TOTAL INCOMING TRANSFERS	<u>9,173,426</u>	<u>9,522,804</u>	<u>2,933,062</u>	<u>9,522,804</u>
8000	TOTAL INCOME	<u><u>173,129,762</u></u>	<u><u>166,326,257</u></u>	<u><u>32,654,578</u></u>	<u><u>170,109,439</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
SUMMARY OF EXPENSE  
OCTOBER 31, 2008

MAJOR	DESCRIPTION	2007/08 ACTUAL EXPENSES	2008/09 ADOPTED BUDGET	ACTUAL EXPENSES 10/31/08	2008/09 PROJECTED BUDGET
1100	Teacher Salaries	73,977,715	73,090,426	14,904,895	73,646,008
1100	Certificated Salary Savings	0	(400,000)	0	(350,000)
1100	Column	0	450,000	0	0
1200	Counselors, Psychs, Librarians & Nurses	5,018,161	4,923,691	1,547,860	5,020,679
1300	Supt, Ass Supts, Dirctrs, Princps, Coords	7,120,772	6,892,748	2,387,510	7,118,741
1900	Other Certificated Salaries	559,682	577,060	180,363	611,096
	TOTAL CERTIFICATED SALARIES	86,676,330	85,533,925	19,020,628	86,046,524
2100	IA's Occ Ther/Coachs/Class Advrs/Tutors	5,218,668	4,410,295	1,193,058	4,576,661
2200	M&O Int/Transp/Health Clerks	8,095,385	7,923,026	2,553,335	7,908,864
2200	Maintenance Salary Savings	0	(30,000)	0	(15,000)
2300	Class Directors & Supv Salaries	1,408,645	1,343,675	413,988	1,388,082
2400	Secretarial & Clerical Salaries	7,353,993	7,357,939	2,206,274	7,493,148
2400	Secretarial & Clerical Salaries Savings	0	(30,000)	0	(8,577)
2900	Other Class Salaries	3,212,249	1,901,725	434,449	1,551,818
	TOTAL CLASSIFIED SALARIES	25,288,940	22,876,660	6,801,104	22,894,996
3100	STRS	7,041,244	6,993,202	1,542,904	6,995,334
3200	PERS	1,775,194	1,740,788	528,580	1,743,392
3300	OASDI/Medicare	2,859,428	2,740,289	727,232	2,765,052
3400	Health & Welfare	18,234,425	18,858,679	4,509,776	19,228,128
3400	Health & Welfare Increase	0	500,000	0	0
3500	SUI	57,104	323,271	75,609	327,652
3600	Workers' Compensation	1,549,647	1,509,091	383,311	1,630,535
3700	Retiree Benefits	425,731	462,991	111,382	439,265
3800	PERS Reduction	468,813	434,367	201,842	417,536
3900	Other Benefits	69,593	98,836	23,313	100,160
	TOTAL BENEFITS	32,481,180	33,661,514	8,103,949	33,647,054
4100	Textbooks	2,374,423	1,945,528	772,498	1,894,016
4200	Other Books	131,855	5,500	33,722	25,224
4300	Materials and Supplies	4,921,284	6,682,379	1,244,280	13,915,009
4400	Non-Capitalized Furn/Equip	1,328,076	686,656	285,651	675,817
	TOTAL BOOKS AND SUPPLIES	8,755,638	9,320,063	2,336,151	16,510,066
5200	Travel & Conferences	806,002	373,665	140,094	386,957
5300	Dues & Membership	59,006	46,680	16,938	46,800
5400	Insurance	2,031,829	1,471,100	1,474,696	1,484,275
5500	Operation & Housekeeping Services	4,202,181	4,844,100	1,142,558	4,488,811
5600	Rentals, Leases & Repairs	1,839,793	1,473,935	509,984	1,531,223
5700	Interprogram Chrgs (Postage, CopyCtr)	(131,497)	(172,550)	(20,118)	(172,550)
5800	Prof/Consult Serv & Oper Expenses	6,595,827	5,706,150	574,470	6,366,405
5900	Communications	646,769	471,550	202,003	479,569
	TOTAL CONTRACTED SERVICES AND OTHER OPERATING EXPENSES	16,049,911	14,214,630	4,040,625	14,611,490

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
SUMMARY OF EXPENSE  
OCTOBER 31, 2008

MAJOR	DESCRIPTION	2007/08 ACTUAL EXPENSES	2008/09 ADOPTED BUDGET	ACTUAL EXPENSES 10/31/08	2008/09 PROJECTED BUDGET
6100	Sites and Improvement of Sites	8,412	0	0	0
6400	Equipment	108,513	65,000	25,769	85,769
6500	Equipment Replacement	18,095	41,000	0	20,000
	TOTAL CAPITAL OUTLAY	<u>135,019</u>	<u>106,000</u>	<u>25,769</u>	<u>105,769</u>
7100	Excess Costs-Special Education	1,498,919	1,389,000	4,443	1,389,000
7300	Direct & Indirect Support-Adult Ed	(476,508)	(500,913)	0	(540,127)
	Direct & Indirect Support-Child Care	(446,390)	(305,282)	0	(305,282)
7600	Interfund Transfers				
	Topass	340,584	934,064	0	934,283
	Deferred Maintenance	971,821	0	0	971,821
	Adult Ed	0	0	0	0
	TOTAL OTHER OUTGO	<u>1,888,426</u>	<u>1,516,869</u>	<u>4,443</u>	<u>2,449,695</u>
	TOTAL 1000-7000	<u><u>171,275,443</u></u>	<u><u>167,229,661</u></u>	<u><u>40,332,669</u></u>	<u><u>176,265,594</u></u>

Lottery expenditures included in line items above



CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
UNRESTRICTED FUNDS  
FINANCIAL STATEMENT  
OCTOBER 31, 2008

NET BEGINNING BALANCE JULY 1, 2008	11,442,395
Stores	283,912
Revolving Cash	33,000
Reserve for Program Carryovers	1,279,478
School Carryover	704,650
Secondary Unused PSU	211,568
Audit Reserve	200,000
3% Reserve for Contingency	5,138,263
Reserve for 07-08 Budget Development	<u>3,589,871</u>
Estimated Incomes	<u>126,077,209</u>
Total Estimated Income and Beginning Balance	137,519,604
Estimated Expenditures	<u>127,874,365</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2009	<u><u>9,645,239</u></u>

BREAKDOWN OF NET ENDING BALANCE

Stores	283,912
Revolving Cash	33,000
Reserve for Program Carryovers	690,197
Secondary Unused PSU	211,568
Audit Reserve	200,000
3% Reserve for Contingency	5,287,968
Reserve for 08-09 Budget Development	<u>2,938,594</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2009	<u><u>9,645,239</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
 GENERAL FUND  
 SUMMARY OF INCOME  
**UNRESTRICTED FUNDS**  
 OCTOBER 31, 2008

MAJOR	DESCRIPTION	2007/08 ACTUAL REVENUE	2008/09 ADOPTED BUDGET	ACTUAL REVENUE 10/31/08	2008/09 ANNUAL BUDGET
<b>REVENUE LIMIT SOURCES</b>					
8011	State Aid Revenue Limit	50,586,177	50,110,856	16,424,215	44,728,662
8019	State Aid Revenue Limit-Prior Year	84,823	0	0	0
8021	Tax Relief Subventions	786,591	754,438	0	786,591
8041	Secured Roll Taxes	71,118,876	73,860,374	0	76,832,027
8042	Unsecured Roll Taxes	2,376,411	2,376,411	2,836,687	2,758,850
8043	Prior Years' Taxes	344,645	344,645	287,813	310,181
8044	Supplemental Taxes	2,633,468	1,681,460	691,052	2,370,121
8045	Education Revenue Aug Fund	(2,824,863)	(5,155,251)	494,412	(2,977,507)
8081	Royalties and Bonuses	336	1,001	0	336
8091	Special Education Transfer	(2,816,821)	(2,893,177)	0	(2,893,177)
	<b>TOTAL REVENUE</b>	<b>122,289,643</b>	<b>121,080,757</b>	<b>20,734,179</b>	<b>121,916,084</b>
8019	State Aid Revenue Limit Prior Year	0	0	0	0
8092	PERS Reduction Adjustment	591,830	559,325	236,394	570,561
	<b>TOTAL REVENUE LIMIT SOURCES:</b>	<b>122,881,473</b>	<b>121,640,082</b>	<b>20,970,573</b>	<b>122,486,645</b>
<b>FEDERAL</b>					
8290	Advanced Placement Exam Grant	3,037	0	7,445	7,445
	<b>TOTAL FEDERAL REVENUE</b>	<b>3,037</b>	<b>0</b>	<b>7,445</b>	<b>7,445</b>
<b>STATE</b>					
8311	Revenue Limit Supplemental Hours	992,998	617,659	294,141	932,821
8434	Class Size Reduction	6,307,119	5,713,708	0	6,178,599
8435	SB666 Class Size	202,564	196,918	0	202,564
8435	SB12 Class Size 9th Grade	682,053	563,628	0	620,668
8560	Lottery	2,672,396	2,806,296	1,092,204	2,742,110
8560	Lottery Prior Year	(13,231)	0	0	0
8590	Advanced Placement	0	0	5,716	5,716
8590	California English Language	19,563	0	11,635	11,635
8590	Oral Health Assessment	26,279	0	0	0
8590	Gov Performance/API Award	18,840	0	4,315	4,315
8590	High School Exit Exam	5,369	0	2,248	9,476
8590	Medi Cal Billing	8,909	0	25,450	0
8590	Medi Cal Administrative	73,302	0	14,894	14,894
8590	Pupil Testing Incentive	20,390	0	84,204	128,206
	<b>TOTAL STATE REVENUE</b>	<b>11,016,550</b>	<b>9,898,209</b>	<b>1,534,807</b>	<b>10,851,004</b>
<b>LOCAL</b>					
8631	Sale of Equipment & Supplies	2,578	2,600	2,979	3,038
8650	Rentals & Leases - Civic Center	734,515	638,474	97,958	651,669
8660	Interest	1,831,451	1,350,000	0	1,350,000
8677	Interagency Revenues Miscellaneous	302,763	219,389	2,150	230,580
8689	Transportation Fees	158,855	180,000	71,371	180,000
8689	Other Fees (Ath, Co-Curr & Band)	360,984	310,000	96,667	340,123
8691	Non-Rev Limit 50% Reduction	337	1,002	0	1,002
8699	Other Local Income	67,456	100,000	8,560	75,000
8699	Advanced Placement Testing	362,856	181,500	0	307,744
8699	ASB Bookkeeper	29,882	27,659	0	27,659

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
SUMMARY OF INCOME  
UNRESTRICTED FUNDS  
OCTOBER 31, 2008

MAJOR	DESCRIPTION	2007/08 ACTUAL REVENUE	2008/09 ADOPTED BUDGET	ACTUAL REVENUE 10/31/08	2008/09 ANNUAL BUDGET
8699	Connet-Ed Donation	28,500	0	0	0
8699	Donations/Field Trips	3,040,892	0	320,432	730,023
8699	E-Rate Income	467,519	200,000	9,436	200,000
8699	Outdoor Education	333,306	381,720	0	364,623
8699	PreSat Testing	22,600	29,179	21,880	29,179
8699	Safety Funds from JPA	84,048	175,000	0	173,050
8699	Stadium Renovation	2,275	0	39,457	39,457
8699	TOPASS Redevelopment Funds	341,754	934,064	0	934,283
	TOTAL LOCAL FUNDS	<u>8,172,570</u>	<u>4,730,587</u>	<u>670,890</u>	<u>5,637,430</u>
INCOMING TRANSFERS					
8710	Out-of-District Tuition	52,131	10,000	0	10,000
8912	Interfund Gen/Special Reserve/TOPASS	4,000	4,000	0	4,000
8919	Interfund Transfer Workers Compensation	0	750,000	0	750,000
8980	Contributions to Restricted Programs				
	Interest Income on Restricted Programs	(1,266)	0	0	0
	Special Education	(6,533,143)	(6,042,511)	0	(6,540,829)
	Special Education Preschool Program	(688,675)	(836,617)	0	(609,701)
	Discretionary Block Grant	(2,527)	0	0	0
	Opportunity Program	(3,116)	0	0	0
	Routine Restricted Maintenance	(5,508,594)	(5,408,576)	0	(5,619,118)
	Pupil Transportation - Regular	(564,105)	(405,852)	0	(394,682)
	Pupil Transportation - Special Education	(26,961)	(504,985)	0	(504,985)
	TOTAL INCOMING TRANSFERS	<u>(13,272,256)</u>	<u>(12,434,541)</u>	<u>0</u>	<u>(12,905,315)</u>
8000	TOTAL INCOME	<u><u>128,801,373</u></u>	<u><u>123,834,337</u></u>	<u><u>23,183,715</u></u>	<u><u>126,077,209</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
SUMMARY OF EXPENSE  
**UNRESTRICTED FUNDS**  
OCTOBER 31, 2008

MAJOR	DESCRIPTION	2007/08 ACTUAL EXPENSES	2008/09 ADOPTED BUDGET	ACTUAL EXPENSES 10/31/08	2008/09 ANNUAL BUDGET
1100	Teacher Salaries	61,556,079	61,796,412	12,679,439	62,020,573
1100	Certificated Salary Savings	0	(400,000)	0	(350,000)
1100	Column	0	450,000	0	0
1200	Counselors, Psychs, Librarians & Nurses	2,999,701	2,991,976	1,057,595	3,054,987
1300	Supt, Ass Supts, Dirctrs, Princps, Coords	6,683,403	6,573,696	2,249,605	6,720,391
1900	Other Certificated Salaries	33,356	79,709	4,500	113,123
	<b>TOTAL CERTIFICATED SALARIES</b>	<b>71,272,539</b>	<b>71,491,793</b>	<b>15,991,139</b>	<b>71,559,074</b>
2100	IA's Occ Ther/Coachs/Class Advts/Tutors	618,086	53,184	65,873	62,299
2200	M&O Int/Transp/Health Clerks	5,542,235	5,324,195	1,706,546	5,326,489
2200	Maintenance Salary Savings	0	(30,000)	0	(15,000)
2300	Class Directors & Supv Salaries	894,191	831,291	264,803	887,811
2400	Secretarial & Clerical Salaries	6,678,682	6,570,587	2,000,758	6,711,974
2400	Secretarial & Clerical Salaries Savings	0	(30,000)	0	(8,577)
2900	Other Class Salaries	1,804,720	1,329,619	252,689	1,337,479
	<b>TOTAL CLASSIFIED SALARIES</b>	<b>15,537,914</b>	<b>14,048,876</b>	<b>4,290,669</b>	<b>14,302,475</b>
3100	STRS	5,927,830	5,926,829	1,298,111	5,956,828
3200	PERS	1,129,443	1,126,861	345,050	1,133,444
3300	OASDI/Medicare	2,019,579	1,941,654	512,505	2,000,168
3400	Health & Welfare	14,293,906	13,966,261	3,480,427	15,069,126
3400	Health & Welfare Increase	0	500,000	0	0
3500	SUI	45,100	257,588	59,189	263,401
3600	Workers' Compensation	1,225,069	1,197,749	301,426	1,309,859
3700	Retiree Benefits	381,060	411,022	93,952	383,141
3800	PERS Reduction	211,171	187,055	131,940	180,186
3900	Other Benefits	57,928	87,169	19,094	87,500
	<b>TOTAL BENEFITS</b>	<b>25,291,087</b>	<b>25,602,188</b>	<b>6,241,694</b>	<b>26,383,653</b>
4100	Textbooks	0	2,000	107	2,000
4200	Other Books	43,582	5,200	16,444	7,612
4300	Materials and Supplies	2,844,590	2,214,835	865,439	4,052,445
4400	Non-Capitalized Furn/Equip	550,264	660,056	171,356	619,631
	<b>TOTAL BOOKS AND SUPPLIES</b>	<b>3,438,437</b>	<b>2,882,091</b>	<b>1,053,346</b>	<b>4,681,688</b>
5200	Travel & Conferences	342,303	272,739	76,786	283,345
5300	Dues & Membership	50,252	45,200	15,715	45,670
5400	Insurance	2,031,829	1,471,100	1,474,696	1,484,275
5500	Operation & Housekeeping Services	4,200,146	4,842,100	1,141,970	4,486,811
5600	Rentals, Leases & Repairs	1,350,712	1,341,931	292,353	1,351,197
5700	Interprogram Chrgs (Postage, CopyCtr)	(237,839)	(178,740)	(39,604)	(178,590)
5800	Prof/Consult Serv & Oper Expenses	3,004,932	2,364,473	198,909	2,954,848
5900	Communications	637,185	462,550	200,783	470,569
	<b>TOTAL CONTRACTED SERVICES AND OTHER OPERATING EXPENSES</b>	<b>11,379,520</b>	<b>10,621,353</b>	<b>3,361,608</b>	<b>10,898,125</b>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
 GENERAL FUND  
 SUMMARY OF EXPENSE  
**UNRESTRICTED FUNDS**  
 OCTOBER 31, 2008

MAJOR	DESCRIPTION	2007/08 ACTUAL EXPENSES	2008/09 ADOPTED BUDGET	ACTUAL EXPENSES 10/31/08	2008/09 ANNUAL BUDGET
6100	Sites and Improvement of Sites	8,412	0	0	0
6400	Equipment	68,324	65,000	25,769	85,769
6500	Equipment Replacement	0	20,000	0	10,000
	<b>TOTAL CAPITAL OUTLAY</b>	<u>76,735</u>	<u>85,000</u>	<u>25,769</u>	<u>95,769</u>
7100	Excess Costs-Special Education	7,391	10,000	0	10,000
7300	Direct & Indirect Support-Adult Ed	(476,508)	(500,913)	0	(540,127)
	Direct & Indirect Support-Child Care	(446,390)	(305,282)	0	(305,282)
	Direct & Indirect Support-Restricted Prgms	(403,234)	(131,430)	0	(284,025)
7600	Interfund Transfers				
	Topass	340,584	934,064	0	934,283
	Interfund Transfers Deferred Maintenance	138,733	0	0	138,733
	<b>TOTAL OTHER OUTGO</b>	<u>(839,424)</u>	<u>6,439</u>	<u>0</u>	<u>(46,418)</u>
	<b>TOTAL 1000-7000</b>	<u><b>126,156,808</b></u>	<u><b>124,737,740</b></u>	<u><b>30,964,225</b></u>	<u><b>127,874,365</b></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
RESTRICTED FUNDS  
FINANCIAL STATEMENT  
OCTOBER 31, 2008

NET BEGINNING BALANCE JULY 1, 2008	4,397,856
Estimated Incomes	<u>44,032,230</u>
Total Estimated Income and Beginning Balance	48,430,086
Estimated Expenditures	<u>48,391,229</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2009	<u><u>38,858</u></u>

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BREAKDOWN OF NET ENDING BALANCE

Reserve for Program Carryover	<u>38,858</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2009	<u><u>38,858</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
SUMMARY OF INCOME  
**RESTRICTED FUNDS**  
OCTOBER 31, 2008

MAJOR	DESCRIPTION	2007/08 ACTUAL REVENUE	2008/09 ADOPTED BUDGET	ACTUAL REVENUE 10/31/08	2008/09 ANNUAL BUDGET
<b>REVENUE LIMIT SOURCES</b>					
8091	Transfer from General Fund	2,816,821	2,893,177	0	2,893,177
	<b>TOTAL REVENUE LIMIT SOURCES:</b>	<b>2,816,821</b>	<b>2,893,177</b>	<b>0</b>	<b>2,893,177</b>
<b>FEDERAL</b>					
8181	Special Ed PL94-142	3,444,363	3,561,845	0	3,561,845
8182	Special Ed Infant Dis Grant	326,114	326,113	0	326,113
8182	Special Ed Low Incident	1,954	0	2,758	2,483
8290	Drug Free Schools	83,312	83,312	0	83,312
8290	IASA Title V	11,336	0	0	0
8290	Immigration Education Program	77,454	53,105	0	35,549
8290	IASA Title I	1,016,856	969,194	186,732	1,141,145
8290	Title IIA	583,299	510,400	0	510,400
8290	Title IID	7,607	9,252	6,667	9,252
8290	Title III Part A (LEP)	173,510	186,010	0	234,958
8290	Transition Partnership Project	251,782	268,331	0	268,331
8290	Vocational Education	86,334	86,334	69,366	81,953
	<b>TOTAL FEDERAL REVENUE</b>	<b>6,063,921</b>	<b>6,053,896</b>	<b>265,523</b>	<b>6,255,341</b>
<b>STATE</b>					
8311	Economic Impact Aid	1,271,537	1,188,887	382,052	1,188,887
8311	GATE	257,217	240,498	107,146	240,498
8311	Special Ed Infant	184,983	184,983	62,894	184,983
8311	Special Ed Transportation	743,332	695,015	136,328	695,015
8311	Special Ed Transportation-Prior Year	48,937	0	0	0
8311	Transportation	367,046	343,188	209,848	343,188
8311	Transportation-Prior Year	14,289	0	0	0
8311	Special Ed Mental Health Prevention	111,410	117,297	10,461	117,297
8319	AB602 Special Ed	147,360	0	0	0
8560	Lottery	371,812	521,832	383,699	441,526
8560	Lottery Prior Year	47,048	0	0	0
8590	Special Ed Student Workability	113,160	113,160	0	113,160
8590	Arts and Music Grant	374,240	350,679	0	350,679
8590	High School Exit Exam	117,122	109,509	0	109,509
8590	Braille and Large Print, Low Vision	2,442	0	0	0
8590	BTSA PAR Mentor	395,950	252,484	0	291,342
8590	California Partnership	152,398	154,000	1,280	156,402
8590	Cal Pads	0	0	66,343	189,552
8590	Career Technical Ed Equip/Mat'l Grant	2,832	0	0	0
8590	Community Based English Tutor	82,041	65,405	0	65,405
8590	Continuation High School Block Grant	126,654	120,129	0	120,129
8590	District Discretionary Block Grant PY Adj	(2,527)	0	0	0
8590	Education Technology Program	0	0	501	501
8590	English Language Acquisition	89,699	78,009	0	70,500
8590	Instructional Materials Realignment Fund	2,145,798	1,991,727	1,762,034	1,991,727
8590	International Baccalaureate	15,859	0	4,428	10,756
8590	Math Reading Professional Development	6,250	0	0	0
8590	Opportunity Program	187,755	154,423	119,165	154,423
8590	Risk Counseling	795,537	743,827	0	778,453
8590	School Safety Funds	376,808	352,315	0	352,315

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
SUMMARY OF INCOME  
**RESTRICTED FUNDS**  
OCTOBER 31, 2008

MAJOR	DESCRIPTION	2007/08 ACTUAL REVENUE	2008/09 ADOPTED BUDGET	ACTUAL REVENUE 10/31/08	2008/09 ANNUAL BUDGET
8590	School Garden Program	8,491	0	9,509	11,509
8590	Global Entrepreneurship Program	35,957	0	52,793	124,043
8590	Staff Development Days	1,096,004	1,024,764	872,244	1,090,305
8590	School Improvement Program	1,511,294	1,413,060	1,202,748	1,413,060
8590	State Grant Test Lead Water	0	0	3,726	3,726
8590	Student Identification	0	0	10,849	10,849
8590	Supplement English Language Learner	44,752	0	0	0
8590	Tenth Grade Counseling-Block Grant	450,515	420,800	260,151	420,800
8590	Tobacco Use Prevention	89,015	28,506	38,084	155,037
	<b>TOTAL STATE REVENUE</b>	<b>11,783,016</b>	<b>10,664,497</b>	<b>5,696,283</b>	<b>11,195,576</b>
<b>LOCAL</b>					
8677	Interagency Revenues Miscellaneous	51,582	0	0	0
8699	Other Local Income	152,541	0	107,029	101,811
8699	Amgen Grants	3,341	0	7,432	7,432
8699	Auto Mall Donations	30,158	0	38,177	38,177
8699	Community Enhancement	0	0	10,102	10,851
8699	Conejo School's Foundation	6,863	0	45,176	58,139
8699	Foreign Student Tuition	2,024	0	55,978	0
8699	Kenrose Kitchen Donation	12,653	0	37,347	37,347
8699	March of Dimes	102	0	0	0
8699	Marquee-Los Cerritos	33,399	0	0	0
8699	Micosoft Entities	0	0	80,867	80,867
8699	Neighborhood for Learning-Fees	186,715	228,000	95,155	140,000
8699	Neighborhood for Learning	636,229	653,755	344	619,735
8699	Playground Equipment	15,964	0	1,148	1,149
8699	Sage Grant	42,952	0	7,367	7,367
8699	Saturday Enrichment	22,083	0	26,127	48,965
8699	Success Maker	36	0	4,409	4,409
8699	Staff Supplemental - Madrona	0	0	21,311	27,311
8699	Track Renovation - Cypress	0	0	10,000	10,000
8699	Troop Realty Grants	2,468	0	14,777	14,778
8699	Way to Grow	7,025	41,250	3,150	41,250
8699	West Ed Grant	12,813	0	10,099	10,429
	<b>TOTAL LOCAL FUNDS</b>	<b>1,218,949</b>	<b>923,005</b>	<b>575,995</b>	<b>1,260,017</b>
<b>INCOMING TRANSFERS</b>					
8792	SELPA Transfer Spec Ed Master Plan	8,822,760	8,462,481	2,933,062	8,462,481
8792	Spec Ed 10 Year Mandate	89,604	89,604	0	89,604
8792	Program Specialists	204,931	206,719	0	206,719
8980	Contributions from General Fund				
	Special Education	6,533,143	6,042,511	0	6,540,829
	Special Education Preschool Program	688,675	836,617	0	609,701
	Discretionary Block Grant	2,527	0	0	0
	Opportunity Program	3,116	0	0	0
	Routine Restricted Maintenance	5,508,594	5,408,576	0	5,619,118
	Pupil Transportation - Regular	564,105	405,852	0	394,682
	Pupil Transportation - Special Education	26,961	504,985	0	504,985
	Interest Income on Restricted Programs	1,266	0	0	0
	<b>TOTAL INCOMING TRANSFERS</b>	<b>22,445,682</b>	<b>21,957,345</b>	<b>2,933,062</b>	<b>22,428,119</b>
8000	<b>TOTAL INCOME</b>	<b>44,328,389</b>	<b>42,491,920</b>	<b>9,470,863</b>	<b>44,032,230</b>



CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
SUMMARY OF EXPENSE  
**RESTRICTED FUNDS**  
OCTOBER 31, 2008

MAJOR	DESCRIPTION	2007/08 ACTUAL EXPENSES	2008/09 ADOPTED BUDGET	ACTUAL EXPENSES 10/31/08	2008/09 ANNUAL BUDGET
1100	Teacher Salaries	12,421,635	11,294,014	2,225,456	11,625,435
1200	Counselors, Psychs, Librarians & Nurses	2,018,460	1,931,715	490,266	1,965,692
1300	Supt, Ass Supts, Dirctrs, Princps, Coords	437,369	319,052	137,905	398,350
1900	Other Certificated Salaries	526,326	497,351	175,863	497,973
	TOTAL CERTIFICATED SALARIES	15,403,790	14,042,132	3,029,490	14,487,449
2100	IA's Occ Ther/Coachs/Class Advts/Tutors	4,600,582	4,357,111	1,127,185	4,514,362
2200	M&O Int/Transp/Health Clerks	2,553,149	2,598,831	846,789	2,582,375
2300	Class Directors & Supv Salaries	514,455	512,384	149,185	500,271
2400	Secretarial & Clerical Salaries	675,312	787,352	205,516	781,174
2900	Other Class Salaries	1,407,529	572,106	181,761	214,339
	TOTAL CLASSIFIED SALARIES	9,751,027	8,827,784	2,510,436	8,592,521
3100	STRS	1,113,414	1,066,373	244,793	1,038,506
3200	PERS	645,752	613,927	183,530	609,948
3300	OASDI/Medicare	839,849	798,635	214,727	764,884
3400	Health & Welfare	3,940,519	4,892,417	1,029,348	4,159,003
3500	SUI	12,005	65,683	16,420	64,251
3600	Workers' Compensation	324,578	311,341	81,885	320,676
3700	Retiree Benefits	44,671	51,970	17,430	56,125
3800	PERS Reduction	257,642	247,312	69,902	237,350
3900	Other Benefits	11,665	11,667	4,219	12,660
	TOTAL BENEFITS	7,190,095	8,059,325	1,862,254	7,263,403
4100	Textbooks	2,374,423	1,943,529	772,391	1,892,016
4200	Other Books	88,273	300	17,277	17,612
4300	Materials and Supplies	2,076,692	4,467,543	378,841	9,862,564
4400	Non-Capitalized Furn/Equip	777,811	26,600	114,295	56,186
	TOTAL BOOKS AND SUPPLIES	5,317,199	6,437,972	1,282,804	11,828,378
5200	Travel & Conferences	463,699	100,926	63,308	103,612
5300	Dues & Membership	8,754	1,480	1,223	1,130
5500	Operation & Housekeeping Services	2,036	2,000	588	2,000
5600	Rentals, Leases & Repairs	489,081	132,004	217,631	180,026
5700	Interprogram Chrgs (Postage, CopyCtr)	106,342	6,190	19,486	6,040
5800	Prof/Consult Serv & Oper Expenses	3,590,895	3,341,677	375,561	3,411,557
5900	Communications	9,584	9,000	1,220	9,000
	TOTAL CONTRACTED SERVICES AND OTHER OPERATING EXPENSES	4,670,391	3,593,277	679,017	3,713,365

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
 GENERAL FUND  
 SUMMARY OF EXPENSE  
**RESTRICTED FUNDS**  
 OCTOBER 31, 2008

MAJOR	DESCRIPTION	2007/08 ACTUAL EXPENSES	2008/09 ADOPTED BUDGET	ACTUAL EXPENSES 10/31/08	2008/09 ANNUAL BUDGET
6400	Equipment	40,189	0	0	0
6500	Equipment Replacement	18,095	21,000	0	10,000
	TOTAL CAPITAL OUTLAY	<u>58,284</u>	<u>21,000</u>	<u>0</u>	<u>10,000</u>
7100	Excess Costs	1,491,528	1,379,000	4,443	1,379,000
7300	Direct & Indirect Support-General Fund	403,234	131,430	0	284,025
7615	Interfund Transfers Deferred Maintenance	833,088	0	0	833,088
	TOTAL OTHER OUTGO	<u>2,727,850</u>	<u>1,510,430</u>	<u>4,443</u>	<u>2,496,113</u>
	TOTAL 1000-7000	<u><b>45,118,635</b></u>	<u><b>42,491,921</b></u>	<u><b>9,368,444</b></u>	<u><b>48,391,229</b></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
FINANCIAL STATEMENT  
OCTOBER 31, 2008

**REVENUE LIMIT CALCULATION**

2007-08 Base Revenue Limit		5,792.71
2008-09 Inflation Increase (5.66%)		329.00
		6,121.71
 2008-09 Revenue Limit ADA:		
Regular ADA		21,243.99
 <b>2008-09 Revenue Limit Before Adjustments</b>		 <b>130,049,546</b>
Meals for Needy		982,906
Beginning Teacher Salary		431,326
2008-09 Revenue Limit To Be Deficited		131,463,778
2008-09 Revenue Limit Deficit (4.713%)		(6,195,888)
<b>2008-09 Revenue Limit Deficit</b>		<b>125,267,890</b>
 2008-09 Non-Deficited Adjustments:		
Unemployment Insurance		330,590
PERS Reduction		(570,561)
County ADA Transfer 5,568.06 x 39.27		(218,658)
<b>2008-09 Total Revenue Limit</b>		<b>124,809,261</b>
 Less Local Taxes:		
Homeowners Subventions	786,591	
Secured Taxes	76,832,027	
Unsecured Taxes	2,758,850	
Prior Year's Taxes	310,181	
Supplemental Taxes	2,370,121	
Royalties and Bonuses	336	
Education Revenue Augmentation Fund (ERAF) Transfer	(2,977,507)	(80,080,599)
 <b>2008-09 GENERAL FUND NET STATE AID REVENUE LIMIT</b>		 <b>44,728,662</b>
 2008-09 Summer School		
Summer School Core Programs		418,612
Remedial Programs		379,734
Pupil Promotion Retention		134,475
		932,821
 <b>2008-09 TOTAL REVENUE LIMIT AND HOURLY PROGRAMS</b>		 <b>45,661,483</b>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
FINANCIAL STATEMENT  
OCTOBER 31, 2008

2008-09 LOTTERY ACCOUNT SUMMARY

2008-09 Estimated Income		
(\$137 per ADA X 23,238.22 ADA including A/E mandated) *		3,183,636
2008-09 Estimated Expenditures:		
Classified Staff Development	22,580	
Certificated Staff Development	25,000	
Curriculum Development	59,000	
Textbooks (Excludes Prior Year)	<u>441,526</u>	
Total Estimated 2008-09 Expenditures		<u>(548,106)</u>
2008-09 Lottery Balance applied to General Fund Balance		<u><u>2,635,530</u></u>

\* ADA adjusted for elimination of excused absences

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
2008/09 FIRST INTERIM  
OCTOBER 31, 2008

EMPLOYEE BENEFITS

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

\*Maximum 2008 Social Security Salary \$102,000

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

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
FINANCIAL STATEMENT  
OCTOBER 31, 2008

**GENERAL FUND MAJOR UTILITY ACCOUNT**  
PROGRAM 56

Object Code	Title	Actual Expenses 2007/08	2008/09 Adopted Budget	Actual Expenses 10/31/2008	2008/09 Projected Annual
5510	Gas	411,284	575,000	17,807	450,000
5520	Electricity	2,669,368	3,040,600	657,034	2,802,000
5530	Water	667,443	700,000	320,758	700,000
5910	Telephone	573,757	422,500	173,665	424,000
5560	Trash Disposal	300,822	353,500	94,683	361,811
5570	Sanitation	153,264	175,000	52,426	175,000
	<b>Total</b>	<b>4,775,938</b>	<b>5,266,600</b>	<b>1,316,373</b>	<b>4,912,811</b>

**GENERAL FUND INSURANCE**

<u>Coverage</u>	<u>2007/08 Contribution</u>	<u>2008/09 Contribution</u>
Liability (COP)	1,064,043	1,077,334
Booster	5,394	3,712
Property/Fire/DIC/B&M	396,050	393,650
Bond/Travel/Misc	0	0
<b>Total</b>	<b>1,465,487</b>	<b>1,474,696</b>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
OCTOBER 31, 2008

ANALYSIS OF CHANGE IN THE  
UNRESTRICTED CONTINGENCY ACCOUNT

357,376	Estimated Unappropriated Funds Contingency - Adopted Budget
<u>2,450,464</u>	Adjustment to Actual July 1, 2008
2,807,840	July 1, 2007 Unappropriated Funds
464,891	K-3 Class Size Reduction Revenue Increase
62,686	High School Class Size Reduction Revenue Increase
846,563	Revenue Limit Cola Increase
315,162	Summer School Supplemental Hour Revenue Increase
(64,186)	Lottery Revenue Decrease
65,541	Staff Development Block Grant Revenue Increase
(9,156)	Other Income Decrease
(25,769)	Portable Satellite System
(40,000)	MATES Charter School Legal Costs
(8,135)	PERS Reduction Adjustment
(971,821)	Deferred Maintenance Local Match
200,000	Reduce Certificated Long-Term Sick Leave
31,931	Adjust Summer School Salary Expense to Actuals
(112,109)	Workers Compensation Rate Increase
13,809	Maintenance Budget Reduction
(13,175)	District Liability Insurance Increase
(168,330)	Salary and Benefit Adjustments
(260,511)	Special Education Contribution Increase
11,170	Home-to-School Transportation Contribution Decrease
(35,000)	Eliminate BTSA/PAR Board Approved Budget Cut
(98,847)	Difference between estimated budget cut savings and actual
39,214	Increase to Adult Education Direct/Indirect
152,595	Indirect Costs Increase From Restricted Programs
6,485	Miscellaneous Adjustments
(272,254)	Change in the 3% Reserve
<u><u>2,938,594</u></u>	

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
2008-09 FIRST INTERIM  
OCTOBER 31, 2008

ENROLLMENT AND STAFFING

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



ENROLLMENT AND STAFFING

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

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
2008-09 FIRST INTERIM  
OCTOBER 31, 2008

ENROLLMENT AND STAFFING

Object Code	Certificated Management Positions Title	General Fund		Other Funds
		Regular	Special Projects	
1305	Principal	28.80		1.00
1306	Assistant Principal	12.20		1.00
1306	Dean of Students	8.00		
1306	Dean of Attendance	2.25	0.75	
1303	Director, Elementary Education	0.55	0.25	0.20
1303	Director , Secondary Education	0.75	0.25	
1303	Director , Curriculum/Education Media	1.00		
1303	Associate Director , Certificated Personnel	1.00		
1303	Director , Special Education	0.35	0.65	
1303	Director, Assessment	0.95	0.05	
1304	Associate Director, Pupil Services	0.35	0.65	
1307	Energy Educator	1.00		
1308	Assistant Director, Pupil Services		1.00	
1307	Coordinators	4.00		
1301	Superintendent	1.00		
1302	Assistant Superintendent, Personnel	1.00		
1302	Assistant Superintendent, Instruction	1.00		
1307	Adult School Coord., Couns. & Admin.	0.53		0.47
1307	Administrator, Child Care			1.00
	Total	<u>64.73</u>	<u>3.60</u>	<u>3.67</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
2008-09 FIRST INTERIM  
OCTOBER 31, 2008

ENROLLMENT AND STAFFING

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

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
2008-09 FIRST INTERIM  
OCTOBER 31, 2008

ENROLLMENT AND STAFFING

Object Code	Classified Positions Title	General Fund		Other Funds
		Regular	Special Projects	
2205	A/V Maintenance Technician	2.00		
2208	Custodian	76.03	0.82	2.16
2223	Child Nutrition Delivery			2.75
2207	Grounds Equipment Operator	1.00		
2207	Grounds Sr. Equipment Operator	1.00		
2207	Groundskeeper	20.00		
2206	Heating & Vent. Mechanic	3.00		
2208	Lead Custodian	3.00		
2207	Lead Groundskeeper	3.00		
2205	Locksmith	1.00		
2205	Maintenance Carpenter	1.00		
2205	Maintenance Electrician	2.00		
2205	Maintenance Leadworker	2.00		
2205	Maintenance Painter	2.00		
2205	Maintenance Plumber	1.00		
2205	Maintenance Serv Ld/Dispatcher	1.00		
2205	Maintenance Worker II	14.00		
2206	Mechanic	2.00		
2205	Pest Rodent Control LW	1.00		
2205	Pool Operator	1.00		
2209	Shipping/Receiving Clerk	1.00		
2205	Sprinkler Repair Worker	3.00		
2209	Stock Clerk/Delivery Driver	3.00		
2209	Warehouse Leadworker	1.00		
	Subtotal	145.03	0.82	4.91
	Food Service Personnel			56.16
	Total	469.02	49.59	141.32

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
2008-09 FIRST INTERIM  
OCTOBER 31, 2008

ENROLLMENT AND STAFFING

Classified Management/Superv Positions		General Fund		Other Funds
Object Code	Title	Regular	Special Project	
2301	Deputy Supintendent, Business	0.80		0.20
2302	Director of Classified Personnel	1.00		
2302	Director of Maintenance and Operation	1.00		
2302	Director of Planning and Facilities	0.85		0.15
2302	Director of Fiscal Services	1.00		
2302	Director of Technology Services	1.00		
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	Construction Supervisor	0.40		1.60
2303	Facility Supervisor, Buildings	1.00		
2303	Facility Supervisor, Grounds	1.00		
2303	Plant Supervisor	3.00		
2303	Custodial Services Supervisor	1.00		
2303	Child Nutrition Supervisor			3.00
2303	Child Nutrition Production Supervisor			1.00
2303	Child Care Supervisor			2.00
2303	Fiscal Services Supervisor	1.00		
		<u>16.05</u>	<u>0.05</u>	<u>10.95</u>

POSITION SUMMARY

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

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
2008-09 FIRST INTERIM  
OCTOBER 31, 2008

ENROLLMENT AND STAFFING

Positions Funded by Special Projects or Other Funds

Object Code	Title	Special Project	Other Funds
Certificated Management Positions			
1305	Principal, Adult Education		1.00
1306	Assistant Principal, Adult Education		1.00
1303	Director, Elementary, SIP	0.25	0.20
1303	Director, Secondary	0.25	
1307	Director , Special Education	0.65	
1307	Coordinator Adult Couns. & Admin.		0.47
1307	Child Care Coordinator		1.00
1308	Assistant Director, Pupil Services	1.00	
1303	Director, Assessment & Tech	0.05	
1304	Associate Director, Pupil Services	0.65	
	Subtotal	<u>2.85</u>	<u>3.67</u>
Classified Positions			
2101	Paraprofessional Assistants	25.06	1.05
2301	Account Clerk	1.88	0.63
2931	Child Guidance Assistant	3.38	
2931	Child Care Leader		29.94
2932	Child Care Assistant		32.31
2401	Administrative Asst, SIP	0.50	2.00
2301	Child Nutrition Technician		1.00
2401	Clerk, SIP,	2.88	
2401	Clerk Typist, SIP, Food Service		1.00
2401	High School Office Mgr, Adult Education		1.00
2401	Int Clerk Typist, Adult Ed, SIP, Child Care	2.76	2.15
2401	Accounting Technician		0.05
2301	Parent Program Assistant		1.10
2401	Payroll Clerk		1.00
2401	Secretary	1.86	1.00
2401	Sr. Acct. Cler, Food Service,Child Care		2.00
2401	Senior Clerk Typist, Adult Ed	2.22	3.47
2401	Planning Technician		0.08
2208	Custodian, Adult Education	0.82	2.16
2223	Child Nutrition Delivery Worker		2.75
2221	Child Nutrition Service Employees		56.16
2921	Occupational Therapist	3.60	
2903	Employment Specialists	4.00	
	Subtotal	<u>48.96</u>	<u>140.85</u>
Classified Management/Supervisor			
2301	Deputy Superintendent, Business		0.20
2302	Director of Planning & Facilities		0.15
2302	Director of Child Nutrition		1.00
2303	Risk Manager		1.00
2303	Project Manager		1.00
2303	Construction Supervisor		1.60
2303	Child Care Supervisors		2.00
2303	Child Nutrition Supervisor		3.00
2303	Child Nutrition Production Supervisor		1.00
	Subtotal	<u>0.00</u>	<u>10.95</u>
	Total Positions	51.81	155.47

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
 FINANCIAL STATEMENT  
 OCTOBER 31, 2008  
 ADULT EDUCATION FUND

NET BEGINNING BALANCE JULY 1, 2008	267,353
Estimated Income	<u>4,456,207</u>
Total Estimated Income and Net Beginning Balance	4,723,560
Estimated Expenditures	<u>(4,461,880)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2009	<u><u>261,680</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2008	256,157
Add: Cash Receipts July 1, 2008 through October 31, 2008	
Accounts Receivable	101,033
Due From Other Funds	(17,169)
Income	<u>1,558,976</u>
TOTAL CASH AVAILABLE	<u>1,642,840</u>
Deduct: Expenditures July 1, 2008 through October 31, 2008	
Accounts Payable	254,230
Due to Other Funds	(50,765)
Deferred Income	-
Expenditures	<u>1,063,755</u>
CASH IN COUNTY TREASURY - OCTOBER 31, 2008	<u><u>(1,267,220)</u></u>
	<u><u>631,777</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
FINANCIAL STATEMENT  
OCTOBER 31, 2008

ADULT EDUCATION FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2007/08 ACTUAL REVENUE	2008/09 ADOPTED BUDGET	ACTUAL REVENUE 10/31/08	2008/09 PROJECTED ANNUAL
8200	Federal Revenue	125,269	125,269	0	125,269
8311	State Aid Rev Limit	2,784,071	2,582,826	993,218	2,784,073
8590	Other State Revenue	2,175	0	0	3,555
8660	Interest	21,845	15,000	0	15,000
8671	Fees and Contracts	1,212,329	1,274,300	509,550	1,318,800
8699	Fees and Books	196,306	209,510	56,208	209,510
8919	Other Local Revenue	0	0	0	0
		<u>4,341,995</u>	<u>4,206,905</u>	<u>1,558,976</u>	<u>4,456,207</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2007/08 ACTUAL EXPENSE	2008/09 ADOPTED BUDGET	ACTUAL EXPENSE 10/31/08	2008/09 PROJECTED ANNUAL
1000	Certificated Salaries	1,484,016	1,336,807	354,867	1,401,325
2000	Classified Salaries	869,931	793,535	249,221	817,178
3000	Employee Benefits	398,459	517,683	113,491	539,893
4000	Books and Supplies	319,395	339,022	131,249	344,677
5000	Contracted Services	576,059	642,280	214,927	811,280
6000	Capital Outlay	8,529	7,400	0	7,400
7300	Direct Support to General Fund	276,126	276,126	0	296,675
7300	Indirect Support to Gen Fund	224,787	224,787	0	243,452
	Prior Yr Dir/Indir Supp Adj	(24,405)	0	0	0
7619	Other Authorized Interfund Tsfs Out	149,022	0	0	0
		<u>4,281,919</u>	<u>4,137,640</u>	<u>1,063,755</u>	<u>4,461,880</u>



CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
FINANCIAL STATEMENT  
OCTOBER 31, 2008

BOND BUILDING FUND

NET BEGINNING BALANCE JULY 1, 2008	15,438,450
Estimated Income	<u>2,642,653</u>
Total Estimated Income and Net Beginning Balance	18,081,103
Estimated Expenditures	<u>(17,843,727)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2009	<u><u>237,376</u></u>

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STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2008	11,669,143
Add: Cash Receipts July 1, 2008 through October 31, 2008	
Accounts Receivable	177,070
Due from Other Funds	5,895,719
Income	<u>0</u>
	<u>6,072,789</u>
TOTAL CASH AVAILABLE	17,741,932
Deduct: Expenditures July 1, 2008 through October 31, 2008	
Accounts Payable	638,692
Due to Other Funds	1,634,328
Deferred Revenue	2,000
Expenditures	<u>3,573,209</u>
	<u>(5,848,229)</u>
CASH IN COUNTY TREASURY - OCTOBER 31, 2008	<u><u>11,893,703</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
FINANCIAL STATEMENT  
OCTOBER 31, 2008

BOND BUILDING FUND

STATEMENT OF INCOME

SOURCE OF INCOME	DESCRIPTION	2007/08 ACTUAL REVENUE	2008/09 ADOPTED BUDGET	ACTUAL REVENUE 10/31/08	2008/09 PROJECTED BUDGET
8660	Interest	487,252	175,000	0	300,000
8919	Interfund Transfer-Syc Gym	705,631	0	0	0
8919	Interfund Transfer-Maple	(12,800)	0	0	0
8919	Interfund Transfer-Ladera 046	669,314	0	0	0
8919	Interfund Transfer-Manzanita 052	537,236	0	0	0
8919	Interfund Transfer-Colina 051	1,243,725	0	0	0
8919	Interfund Transfer-NPHS 49	2,338,140	0	0	0
8919	Interfund Transfer-Park Oaks	525,557	0	0	0
8919	Interfund Transfer-University	595,570	0	0	0
8919	Interfund Transfer-Sequoia	1,931,076	0	0	0
8919	Interfund Transfer-Los Cerr 50	1,933,480	0	0	0
8919	Interfund Transfer-HHL Playground	149,022	0	0	0
8919	Interfund Transfer-Madrona 056	0	385,070	0	385,070
8919	Interfund Transfer-Madrona 057	0	1,150,190	0	1,150,190
8919	Interfund Transfer-Meadows	0	0	0	188,598
8919	Interfund Transfer-Redwood	0	618,795	0	618,795
8699	Other Local Revenue	54,829	0	0	0
TOTALS		<u>11,158,032</u>	<u>2,329,055</u>	<u>0</u>	<u>2,642,653</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2007/08 ACTUAL EXPENSES	2008/09 ADOPTED BUDGET	ACTUAL EXPENSE 10/31/2008	2008/09 PROJECTED BUDGET
2000	Classified Salaries	167,882	164,202	57,761	160,182
3000	Benefits	58,563	58,995	20,289	59,877
4000	Supplies	224,474	55,000	33,973	55,000
5000	Contracted Services	6,595,876	16,356,435	3,381,086	16,958,568
6200	Building Improvement	2,098,905	530,000		530,000
6400	Capitalized Equipment	11,491	0	80,100	80,100
TOTALS		<u>9,157,191</u>	<u>17,164,632</u>	<u>3,573,209</u>	<u>17,843,727</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
FINANCIAL STATEMENT  
OCTOBER 31, 2008

BOND BUILDING FUND

SITE	DESCRIPTION	2007/08 ACTUAL EXPENSES	2008/09 ADOPTED BUDGET	ACTUAL EXPENSE 10/31/08	2008/09 PROJECTED BUDGET
DWS	CLASSIFIED SALARIES	167,333	164,202	54,311	160,182
DWS	BENEFITS	58,502	58,995	14,979	59,877
DWS	PROJECT MANAGEMENT	1,149,211	750,000	190,467	750,000
DWS	MISC SUPPLIES & SERVICES	27,105	25,000	35,122	40,650
DWS	CONEJO VALLEY HIGH SCHOOL	576,464	529,150	10,522	623,536
DWS	FACILITIES MASTER PLAN	1,390	166,057	5,528	165,610
ASP	MODERNIZATION	63	0	0	0
BAN	LUNCH SHELTER	450	15,000	8,853	14,550
BAN	FENCE BETW ADMIN & KINDERGARTEN	181	0	0	0
BAN	MODERNIZATION	9,167	0	0	0
COL	MODERNIZATION	312	0	0	0
COL	MOVE MODULAR FOR FIRE CLEARANCE	(1,335)	0	0	0
COL	SECURTY FENCING	3,450	0	0	0
COL	HVAC	110	0	0	0
COL	TWO STORY CLASSROOM	658,842	100,000	0	16,000
COL	TRENCHING	5,763	0	0	0
COL	MOVE FRIENDSHIP BUILDING	20,442	0	0	0
COL	PARKING EXPANSION	0	200,000	0	200,000
COL	PARKING EXPANSION WEST	0	25,000	0	25,000
CON	FENCE NEAR NFL,K,OFFICE	6,597	0	0	0
CYP	MODERNIZATION	720	0	0	0
GLN	TECHNOLOGY	89	0	0	0
GLN	LUNCH SHELTER/SHADE STRUCTURE	462	45,000	48,898	68,277
HHL	REPLACE PLAY EQUIPMENT	171,527	0	29,608	0
HHL	IMPROVE LANDSCAPE	34,050	0	0	0
LAD	HVAC	5,491	0	0	0
LAD	TECHNOLOGY	170	0	990	990
LAD	MODERNIZATION	133	0	0	0
LRE	PLAN FUTURE FRONT VESTIBULE	0	2,000	0	2,000
LCR	MODERNIZATION	870,873	2,076,359	1,009,645	1,977,107
LCR	RESTROOMS	50	0	615	615
LCR	LEASE 3 MODULAR CLASSROOMS	26,945	16,250	5,406	16,250
MAD	MODERNIZATION	12,049	0	0	0
MAD	ELEVATOR	5,646	0	0	0
MAD	ADMINISTRATION MODERNIZATION	(1,158)	0	0	0
MAN	EARTHs	0	0	0	500,000
MAN	HVAC	166	0	3,721	3,721
MAN	MODERNIZATION	11	0	0	0
MAN	FENCE FRONT OF CAMPUS	0	25,000	0	0
MAN	INSTALL EXT DOOR IN OFFICE	0	3,000	0	3,000
MAP	MODERNIZATION	8,844	0	600	600
MAP	LUNCH SHELTER	(91)	0	0	0
MAP	LIGHT AT BAXTER STAIRS	4,489	0	0	0
MAP	FENCE BETW ADMIN & KINDERGARTEN	1,777	0	0	0
MDW	HVAC	1,901	0	313	313
MDW	LUNCH SHELTER	(161)	35,000	0	0
MDW	HVAC 2	1,423	80,000	76,724	85,532
MDW	MODERNIZATION	0	0	1,139	1,139
NPH	RENOVATE RESTROOMS	50	0	616	616
NPH	HVAC/UTILITIES	0	15,000	24	24
NPH	GYM BLEACHERS	571	0	879	879
NPH	REPL POOL EQUIPMENT	92,873	0	0	0
NPH	STADIUM SECURITY	35,757	0	0	0
NPH	5 MODULAR CLASSROOMS	37,035	0	0	0
NPH	4 MODULAR CLASSROOMS	181,948	0	0	0
NPH	POOL FILTERS	431	0	0	0
NPH	MODERNIZATION	18	0	0	0
POK	HVAC	5,508	0	0	0
POK	TECHNOLOGY	250	0	825	825
POK	LUNCH SHELTER/SHADE STRUCTURE	462	45,000	48,240	70,269
POK	MODERNIZATION	95	0	0	0

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
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BOND BUILDING FUND

SITE	DESCRIPTION	2007/08 ACTUAL EXPENSES	2008/09 ADOPTED BUDGET	ACTUAL EXPENSE 10/31/08	2008/09 PROJECTED BUDGET
RED	TECHNOLOGY	89	0	0	0
RED	LOCKER ROOM RENOVATION	56,603	700,000	563,597	1,066,637
RED	REMOVE TWO MODULARS	8,956	0	0	0
RED	STRUCTURAL EVALUATION OF SLAB	0	0	0	0
SEQ	RENOVATE RESTROOMS	50	0	615	615
SEQ	MODERNIZATION	5,640	0	340	340
SEQ	MODERNIZE QUAD PAVING/LANDSCAPING	441,164	0	0	0
SEQ	COUNSELING OFFICE RECONFIGURATION	330	0	0	0
SYC	SYCAMORE BUILDING	2,452	0	0	0
SYC	GYM	1,148,354	0	(1,885)	123,479
SYC	GYM (REIMB FROM TOPASS,SCH MOD)	705,631	0	0	0
SYC	LOCKER ROOM CONVERSION	96,075	0	0	0
SYC	6 - 8 FACILITIES	31,161	0	0	0
SYC	K - 5 MODULARS	0	0	0	0
SYC	CHILD CARE CENTER	2,103	0	179	179
SYC	2 MODULAR CLASSROOMS	2,345	0	0	0
SYC	7 MODULARS/STORAGE/RESTROOMS	45,506	0	0	0
SYC	RESTORE FIELDS	10,712	0	0	0
TOH	HVAC BUILDING A	(413)	0	0	0
TOH	GYM MODERNIZATION	92,013	170,292	108	170,292
TOH	DISTRICT MATCH	0	3,022,665	0	2,672,665
TOH	SCOREBOARD	2,923	0	184	184
TOH	GYM HVAC	44,045	100,000	5,621	55,955
TOH	EMS FOR GYM VENTILATION		5,000	0	5,000
TOH	HVAC A6	16,671	29,278	22,809	35,219
TOH	MODERNIZATION A	22,689	0	216,139	350,000
TOH	HVAC	52	0	0	0
TOH	FLOORING-8 CLASSROOMS-"D" WING		75,000	0	75,000
WAL	HVAC	5,491	0	0	0
WAL	TECHNOLOGY	250	0	770	770
WAL	DRAINAGE	12	0	0	0
WAL	LUNCH SHELTER	690	0	0	0
WAL	REPLACE FENCE LIBR/MP BLDG	2,108	0	0	0
WAL	MODERNIZATION PHASE 2	0	0	61,886	96,540
WAV	MODERNIZE 3 CP CLASSROOMS	0	35,000	0	35,000
WAV	MODERNIZE S. RESTROOM BLDG	22,858	85,000	650	100,000
WAV	DOOR FRAMES/HARDWARE 3 CLASSROOMS		15,000	0	15,000
WAV	TEMP MODIFICATIONS OF FACILITIES		5,000	0	5,000
WFL	TECHNOLOGY	89	0	0	0
WFL	MODERNIZATION	41	0	0	0
WFL	LUNCH SHELTER	62	45,000	27,668	47,887
WLE	MODERNIZATION	27	0	0	0
WLE	PERIMETER FENCE	74,947	0	0	0
WHS	2 MODULAR CLASSROOMS	24,536	0	5,631	5,631
WHS	MODERNIZATION	290,235	1,747,022	836,066	1,472,061
WHS	REPL HVAC, BOILERS, TOWERS	116	393,016	283,502	392,900
WHS	WHS THEATRE	227,070	2,586,649	274	2,572,930
WHS	FIRE ALARM	0	500,000	0	500,000
WHS	DRAINAGE MIDDLE TIER OF FIELDS	0	125,000	0	125,000
WHS	MASTER PLAN PAC/ FUTURE FACILITES	0	25,000	0	25,000
WHS	SERV RD FR BASEBAL TO SOFTBALL	17,204	80,000	0	80,000
WHS	DISTRICT MATCH	0	1,912,697	0	1,912,697
WHS	PARKING LOT, STAIRS, RAMPS, FLATWORK	18,846	1,100,000	0	1,081,154
WHL	CORRIDOR FLOORING/WAINSCOT		32,000	0	32,000
WHL	INTERCOM	89	0	0	0
WHL	PERIMETER SECURITY FENCE	24,142	0	0	0
WWD	INTERCOM	89	0	0	0
WWD	MODERNIZATION	1,528,687	0	1,030	1,030
GRAND TOTAL		<u>9,157,191</u>	<u>17,164,632</u>	<u>3,573,209</u>	<u>17,843,727</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
FINANCIAL STATEMENT  
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BOND REDEMPTION FUND

NET BEGINNING BALANCE JULY 1, 2008	6,978,073
Estimated Income	<u>6,241,277</u>
Total Estimated Income and Net Beginning Balance	13,219,350
Estimated Expenditures	<u>(6,572,903)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2009	<u><u>6,646,447</u></u>

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STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2008	6,903,310
Add: Cash Receipts July 1, 2008 through October 31, 2008	
Accounts Receivable	74,763
Income	<u>196,808</u>
TOTAL CASH AVAILABLE	<u>7,174,881</u>
Deduct: Expenditures July 1, 2008 through October 31, 2008	
Expenditures	<u>5,939,405</u>
CASH IN COUNTY TREASURY - OCTOBER 31, 2008	<u><u>1,235,476</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
 FINANCIAL STATEMENT  
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BOND REDEMPTION FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	ACTUAL REVENUE 2007/08	2008/09 ADOPTED BUDGET	ACTUAL REVENUE 10/31/08	2008/09 PROJECTED ANNUAL
8571	Homeowner Exemption	51,658	59,997	0	52,763
8611	Secured Roll Voted Indebt	5,957,126	6,482,137	0	5,965,904
8612	Unsecured Roll Voted Indebt	133,623	130,121	134,242	137,610
8613	P/Y Tax Voted Indebt	21,132	0	13,065	0
8614	Supplemental Voted Indebt	194,496	0	49,501	0
8660	Interest	177,643	40,000	0	85,000
TOTALS		<u>6,535,678</u>	<u>6,712,255</u>	<u>196,808</u>	<u>6,241,277</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	ACTUAL EXPENSE 2007/08	2008/09 ADOPTED BUDGET	ACTUAL EXPENSE 10/31/08	2008/09 PROJECTED ANNUAL
7433	Bond Redemption	4,690,000	5,190,000	5,190,000	5,190,000
7434	Bond Interest	1,597,300	1,382,903	749,405	1,382,903
TOTALS		<u>6,287,300</u>	<u>6,572,903</u>	<u>5,939,405</u>	<u>6,572,903</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
 FINANCIAL STATEMENT  
 OCTOBER 31, 2008

CHILD CARE FUND

NET BEGINNING BALANCE - JULY 1, 2008	147,623
Estimated Income	<u>4,311,765</u>
Total Estimated Income and Net Beginning Balance	4,459,388
Estimated Expenditures	<u>(4,230,915)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2009	<u><u>228,473</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2008	589,734
Add: Cash Receipts July 1, 2008 through October 31, 2008	
Accounts Receivable	31,618
Due from Other Funds	0
Income	<u>1,448,600</u>
TOTAL CASH AVAILABLE	<u>1,480,218</u>
Deduct: Expenditures July 1, 2008 through October 31, 2008	
Accounts Payable	43,282
Due To Other Funds	2,427
Deferred Income	434,871
Expenditures	<u>1,138,656</u>
CASH IN COUNTY TREASURY - OCTOBER 31, 2008	<u><u>(1,619,236)</u></u>
	<u><u>450,716</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
FINANCIAL STATEMENT  
OCTOBER 31, 2008

CHILD CARE FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2007/08 ACTUAL REVENUE	2008/09 ADOPTED BUDGET	ACTUAL REVENUE 10/31/08	2008/09 PROJECTED ANNUAL
8200	Federal Grant	3,465	0	0	0
8500	State Grant	232,825	0	87,370	87,370
8660	Interest	22,749	13,000	0	22,000
8673	Child Care Fees	3,940,746	3,945,450	1,220,638	3,940,814
8699	Reg Fees/Other Income	195,222	282,661	140,592	261,581
TOTALS		<u>4,395,007</u>	<u>4,241,111</u>	<u>1,448,600</u>	<u>4,311,765</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2007/08 ACTUAL EXPENSE	2008/09 ADOPTED BUDGET	ACTUAL EXPENSE 10/31/08	2008/09 PROJECTED ANNUAL
1000	Certificated Salaries	157,732	160,627	53,541	160,628
2000	Classified Salaries	2,321,110	2,292,355	673,379	2,219,161
3000	Employee Benefits	839,036	836,649	245,606	946,776
4000	Books and Supplies	235,823	247,498	53,435	247,498
4400	Equipment not Capitalized	3,178	3,500	671	3,500
5000	Contracted Services	251,660	234,720	107,590	234,720
5750	Interfund Facility Use	102,365	99,500	0	99,500
5900	Communications	12,436	13,850	4,434	13,850
6200	Building Improvements	0	0	0	0
7300	Direct & Indirect Costs to General Fund	446,390	305,282	0	305,282
TOTALS		<u>4,369,730</u>	<u>4,193,981</u>	<u>1,138,656</u>	<u>4,230,915</u>



CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
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CHILD NUTRITION FUND

NET BEGINNING BALANCE JULY 1, 2008	124,884
Stores	77,520
Contingency	<u>47,364</u>
	124,884
Estimated Income	<u>5,357,000</u>
Total Estimated Income and Net Beginning Balance	5,481,884
Estimated Expenditures	<u>(5,350,590)</u>
NET ENDING BALANCE - JUNE 30, 2009	<u><u>131,294</u></u>

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BREAKDOWN OF NET ENDING BALANCE

Stores	77,520
Contingency	<u>53,774</u>
NET ENDING BALANCE - OCTOBER 31, 2008	<u><u>131,294</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
CHILD NUTRITION FUND  
STATEMENT OF CASH BALANCE  
OCTOBER 31, 2008

CASH IN COUNTY TREASURY - JULY 1, 2008		73,974
Cash Collection Awaiting Deposit		302,588
Add: Cash Receipts July 1, 2008 through October 31, 2008		
Petty Cash	(6,400)	
Accounts Receivable	(190,112)	
Subsidy Awaiting Deposit	(378,200)	
Stores	(26,254)	
Due From Other Funds	3,029	
Income	<u>1,417,995</u>	<u>820,058</u>
TOTAL CASH AVAILABLE		1,196,620
Deduct: Expenditures July 1, 2008 through October 31, 2008		
Accounts Payable	(198,900)	
Due to Other Funds	5,020	
Deferred Income	0	
Expenditures	<u>1,346,295</u>	<u>(1,152,415)</u>
CASH IN COUNTY TREASURY - OCTOBER 31, 2008		<u><u>44,205</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
FINANCIAL STATEMENT  
OCTOBER 31, 2008

CHILD NUTRITION FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2007/08 ACTUAL REVENUE	2008/09 ADOPTED BUDGET	ACTUAL REVENUE 10/31/08	2008/09 PROJECTED BUDGET
8200	Federal Revenue	1,324,773	1,270,000	346,832	1,450,000
8500	State Revenue	115,160	119,000	31,368	119,000
8634	Cash Sales	3,395,190	3,945,000	1,032,130	3,745,000
8660	Interest	12,348	8,000	0	8,000
8699	Local	43,877	35,000	7,665	35,000
TOTALS		<u>4,891,348</u>	<u>5,377,000</u>	<u>1,417,995</u>	<u>5,357,000</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2007/08 ACTUAL EXPENSE	2008/09 ADOPTED BUDGET	ACTUAL EXPENSE 10/31/08	2008/09 PROJECTED BUDGET
2000	Classified Salaries	2,003,412	2,065,516	497,149	2,063,793
3000	Employee Benefits	553,312	567,175	152,056	593,797
4000	Supplies	219,963	250,000	38,762	200,000
4400	Equipment not Capitalized	57,305	60,000	7,922	60,000
4700	Food	2,118,905	2,315,000	610,829	2,250,000
5000	Contracted Services	196,979	195,000	36,474	155,000
5900	Communications	8,269	8,000	3,103	8,000
6000	Capital Outlay	15,310	20,000	0	20,000
7619	Interfund Transfer	0	0	0	0
TOTALS		<u>5,173,455</u>	<u>5,480,691</u>	<u>1,346,295</u>	<u>5,350,590</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
 FINANCIAL STATEMENT  
 OCTOBER 31, 2008

DEFERRED MAINTENANCE FUND

NET BEGINNING BALANCE - JULY 1, 2008	3,755,884
Estimated Income	<u>2,023,642</u>
Total Estimated Income and Beginning Balance	5,779,526
Estimated Expenditures	<u>(2,436,991)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2009	<u><u>3,342,535</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2008	4,015,351
Add: Cash Receipts July 1, 2008 through October 31, 2008	
Accounts Receivable	48,349
Due from Other Funds	0
Income	<u>0</u>
	<u>48,349</u>
TOTAL CASH AVAILABLE	4,063,700
Deduct: Expenditures July 1, 2008 through October 31, 2008	
Accounts Payable	303,580
Due to Other Funds	3,374
Expenditures	<u>718,967</u>
	<u>(1,025,921)</u>
CASH IN COUNTY TREASURY - OCTOBER 31, 2008	<u><u>3,037,779</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
 FINANCIAL STATEMENT  
 OCTOBER 31, 2008

DEFERRED MAINTENANCE FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2007/08 ACTUAL REVENUE	2008/09 ADOPTED BUDGET	ACTUAL REVENUE 10/31/2008	2008/09 PROJECTED BUDGET
8540	06/07 Allowance from State	885,231	0	0	0
8540	07/08 Allowance from State	0	0	0	971,821
8660	Interest	131,395	50,000	0	80,000
8915	06/07 Interfund Transfer -Gen Fund	971,821	0	0	0
8915	07/08 Interfund Transfer -Gen Fund	0	0	0	971,821
TOTALS		<u>1,988,447</u>	<u>50,000</u>	<u>0</u>	<u>2,023,642</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2007/08 ACTUAL EXPENSE	2008/09 ADOPTED BUDGET	ACTUAL EXPENSE 10/31/2008	2008/09 PROJECTED BUDGET
4300	Materials & Supplies	36,498	0	9,816	9,816
5600	Contracts & Repairs	1,292,732	2,409,694	709,151	2,436,991
5800	Other Services	16,131	0	0	0
5815	Advertising	1,770	0	0	0
TOTALS		<u>1,347,131</u>	<u>2,409,694</u>	<u>718,967</u>	<u>2,436,991</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
FINANCIAL STATEMENT  
OCTOBER 31, 2008

DEFERRED MAINTENANCE FUND - PROJECTS

PROJECT SITE		DESCRIPTION	2007/08 ACTUAL EXPENSE	2008/09 ADOPTED BUDGET	ACTUAL EXPENSE 10/31/2008	2008/09 PROJECTED BUDGET
ACACIA	M01H/01K	R&R Cafeteria Roof	17,092	0	0	0
ACACIA	M01J	Sewer Line Replacement	4,235	0	0	0
ACACIA		Roofing	0	9,880	0	9,880
ASPEN	M02D	Replace Flooring Rms 1,4,17	14,423	0	0	0
ASPEN	M02E	Repair Roof	8,936	9,880	0	9,880
ASPEN	M02F	Refinish Stage	3,255	3,255	0	3,255
ASPEN	M02G	Striping	830	0	0	0
BANYAN	M03H	Replace Roof Kindergarten	37,600	0	0	0
BANYAN	M03M	Replace Master Clock	0	4,000	2,972	4,000
BANYAN	M03I	Reroof Portable Building 25	9,074	10,034	58	960
BANYAN	M03J	Replace Carpet Rm 4	45	9,880	8,892	9,835
BANYAN	M03K	Asphalt	1,350	0	0	0
BANYAN		Replace Decking and TPA Roof	0	7,500	0	7,500
COLINA	M04F	Flooring	6,773	0	0	0
COLINA	M04G	Pave Basketball Court	115,216	0	0	0
COLINA	M04I	Repair Roof	11,082	7,500	0	7,500
COLINA		Water Heater/Furnace	0	35,000	0	35,000
COLINA	M04H	Refinish Gym Floor	0	3,888	3,886	3,886
COLINA	M04J	Playground Striping	0	0	480	480
CONEJO	M05K	Replace Heater	0	5,000	0	5,000
CONEJO	M05J	Pave Parking Lot (West)	13,700	0	0	0
CONEJO	M05L	Replace Kitchen Flooring	45	3,800	3,371	3,755
CONEJO	M05M	Grind & Seal Kindergarten	3,450	5,400	0	5,400
CONEJO	M05N	Patch Slurry "K"North	933	4,900	4,015	4,015
CONEJO		Replace Galvanized Piping	0	29,000	0	29,000
CONEJO		HVAC Units	0	65,000	0	65,000
CONEJO		Roof Repair	0	6,500	0	6,500
CONEJO	M05Q	Playground Striping	0	0	885	885
CYPRESS	M07C	HVAC Rms 19-24	216,892	0	0	0
CYPRESS		HVAC Office	0	0	0	0
CYPRESS	M07D	Repair/Replace Admin Bldg Roof	8,940	0	0	0
CYPRESS	M07E	Replace Parking Lot	104,802	0	0	0
CYPRESS	M07F	Repair Roof	6,056	7,400	0	7,400
CYPRESS	M07G	Asphalt	775	0	0	0
CYPRESS	M07H	Striping	1,148	0	0	0
DISTRICT	M00A	Monitoring Wells-M&O	16,094	20,000	0	60,000
DISTRICT		Roof Repair	0	4,000	0	4,000
DISTRICT WIDE		Playground Striping	0	10,782	0	10,782
DISTRICT WIDE		Parking Lot Striping	0	18,000	0	18,000
GLENWOOD	M08I	Replace Flooring	7,523	0	0	0
GLENWOOD		Paint Exterior Rm 3A	0	9,500	0	9,500
GLENWOOD		Flooring	0	12,000	0	0
GLENWOOD	M08J	Replace Carpet Rm 27	45	5,000	3,600	4,955
GLENWOOD	M08L	Asphalt	51	4,000	921	3,949
GLENWOOD	M08K	Replace Flooring Administration	45	20,900	18,810	20,900
HORIZON HILLS		Paving - Kingergarten Play Area	0	22,400	0	22,400
HORIZON HILLS	M09B	Replace Flooring	4,357	0	0	0
HORIZON HILLS	M09C	Repair Roof	8,936	9,880	0	9,880
LADERA	M10E	Resurface Roof Bldg L	2,510	0	0	0
LADERA	M10F	Resurface Roof Bldg M	520	0	0	0
LADERA	M10H	Paving - Kingergarten Play Area	0	28,800	9,517	28,800
LADERA	M10G	Kitchen Flooring	45	9,685	8,717	14,098
LADERA	M10J	Playground Striping	0	0	254	254

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
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OCTOBER 31, 2008

DEFERRED MAINTENANCE FUND - PROJECTS

PROJECT SITE		DESCRIPTION	2007/08 ACTUAL EXPENSE	2008/09 ADOPTED BUDGET	ACTUAL EXPENSE 10/31/2008	2008/09 PROJECTED BUDGET
LOS CERRITOS	M11E	Pave Parking Lot-North	150	0	0	0
LOS CERRITOS	M11G	Replace Carpet	45	61,460	52,614	78,307
LOS CERRITOS	M11H	Repair Roof/Maintenance	11,082	10,000	0	10,000
LOS CERRITOS		Water Heater/Furnace	0	35,000	0	35,000
LOS CERRITOS	M11F	Refinish Gym Floor	0	3,888	3,886	3,886
LOS CERRITOS	M11J	Playground Striping	0	0	702	702
LANG RANCH		Install Add'l Foyer Wind Block Doors	0	15,000	0	15,000
LANG RANCH		Plan Future Front Vestibule	0	2,000	0	2,000
LANG RANCH		Replant Slopes	0	8,000	0	8,000
LANG RANCH		Paint Exterior Doors	0	10,000	0	10,000
LANG RANCH	M31A	Repair Flashing at Wall Junctions	2,446	25,000	0	25,000
LANG RANCH	M31B	Repair Roof	2,446	4,000	1,443	4,000
LANG RANCH	M31C	Replace Concrete Trash Area	4,690	27,000	13,766	27,000
MADRONA	M12D	Replace Flooring 13-18	11,987	0	0	0
MADRONA		Replace Handrails Both Buildings	0	95,000	0	95,000
MADRONA		Replace Analog Clocks	0	17,500	0	17,500
MADRONA		Replace Front Hardscape/Sidewalk	0	12,000	0	12,000
MADRONA	M12E	Repave Parking Lot	7,932	0	0	0
MADRONA	M12F	Asphalt	1,695	0	0	0
MADRONA	M12G	Striping	970	0	0	0
MANZANITA	M13J	Flooring MPR, Kitchen	10,212	0	0	0
MANZANITA	M13K	Pave Parking Lot	5,625	0	0	0
MANZANITA		Parkway Replacement	0	30,000	0	30,000
MANZANITA	M13L	Replace Flooring Rm 1-6	45	64,340	58,389	58,389
MANZANITA	M13M	Repair Roof	6,056	6,880	0	6,880
MANZANITA	M13N	Asphalt	1,850	0	0	0
MANZANITA	M13O	Striping	1,066	0	0	0
MAPLE	M14D	Replace Child Care Bldg Carpet	4,238	0	0	0
MAPLE	M14E	Repair Roof	8,458	6,880	0	6,880
MAPLE	M14F	Striping	803	0	0	0
MAPLE		Asphalt Paving - Play Area	0	15,000	0	15,000
MEADOWS	M15G	Replace Parking Lot	107,299	0	0	0
MEADOWS	M15H	Pave Play Area	6,450	0	0	0
MEADOWS		Replace Analog Clocks	0	17,500	0	17,500
MEADOWS	M15I	Replace Master Clock	0	4,000	2,972	2,972
MEADOWS		Roof Repair	0	4,000	0	4,000
NPHS	M16I	Flooring C1,C3,C4,A2,Workroom	45,130	0	0	0
NPHS	M16J	Water Switch	14,836	0	0	0
NPHS	M16K	Remove & Replace Gym Light Fixtures	31,420	31,420	(3,600)	(3,600)
NPHS	M16M	Remove & Replace M-2 Carpet	45	7,870	7,083	7,870
NPHS	M16N	Patch/Seal Service Road	2,463	40,000	11,442	40,000
NPHS		Water Heater/Furnace	0	195,000	0	195,000
NPHS	M16L	Refinish Gym Floor	0	3,980	3,978	3,979
PARK OAKS	M17G	Pave Basketball Court	8,885	0	0	0
PARK OAKS		Resurface Walkway	0	35,000	0	35,000
PARK OAKS	M17H	Refinish Stage	4,840	4,840	0	4,840
PARK OAKS	M17J	Repair Roof	2,402	4,000	0	4,000
PARK OAKS	M17I	Four HVAC Units	0	28,000	25,950	25,950
REDWOOD		Paint Exterior Building	0	30,000	0	30,000
REDWOOD	M18C	Repair Roof	17,872	19,760	0	19,760
REDWOOD	M18D	Refinish Stage	3,900	3,900	0	3,900
REDWOOD	M18B	Refinish Gym Floor	0	3,888	3,886	3,886
REDWOOD	M18E	Striping	1,995	0	0	0

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
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DEFERRED MAINTENANCE FUND - PROJECTS

PROJECT SITE		DESCRIPTION	2007/08 ACTUAL EXPENSE	2008/09 ADOPTED BUDGET	ACTUAL EXPENSE 10/31/2008	2008/09 PROJECTED BUDGET
SEQUOIA	M19G	Repair/Replace Admin Bldg Roof	28,733	0	0	0
SEQUOIA	M19H	Flooring	50,653	0	0	0
SEQUOIA	M19J	HVAC-Replace Boys/Girls Locker Rm	4,550	0	0	0
SEQUOIA	M19M	Pave Basketball Court	51	190,000	96,698	190,000
SEQUOIA	M19K	Replace Library Carpet	45	7,640	6,876	11,132
SEQUOIA	M19L	Repair Roof/Maintenance	12,112	13,360	0	13,360
SEQUOIA		Asphalt Parking Lot East	0	15,000	0	15,000
SEQUOIA	M19I	Refinish Gym Floor	0	3,888	3,886	3,886
SEQUOIA	M19N	Plumbing Repairs	0	0	425	425
SEQUOIA	M19O	Playground Striping	0	0	1,245	1,245
SYCAMORE		Slurry Seal Play Courts/Parking	0	20,000	0	20,000
TOHS	M20S	Replace Heaters Activity & Locker Rooms	15,724	0	0	0
TOHS	M20T	Reroof C Bldg	14,620	0	0	0
TOHS	M20U	Lead Paint Removal	13,781	0	0	0
TOHS		HVAC Building A6	0	35,000	0	35,000
TOHS	M20V	Replace Roof	96,965	150,000	25,213	150,000
TOHS	M20X	Flooring	45	59,934	56,425	63,032
TOHS	M20Y	Remove & Replace Gym Light Fixtures	31,554	13,445	(3,600)	(3,600)
TOHS	M20Z	Patch/Seal/Slurry Parking Lot/Serv Rd	4,509	0	0	0
TOHS		Water Heater/Furnace	0	130,000	0	130,000
TOHS	M20W	Refinish Gym Floor	0	3,980	3,979	3,979
TOHS		Parking Lot East/Service Road	0	55,000	20,083	55,000
TOHS		Thermostats for Modulars	0	3,500	0	3,500
TRIUNFO	M00G	Paving - Kingergarten Play Area	51	7,056	6,345	7,050
UNIVERSITY		Replace Analog Clocks	0	17,500	0	17,500
UNIVERSITY	M22K	Replace Master Clock	0	4,000	2,972	4,000
UNIVERSITY	M22J	Asphalt Handball Court Play Area	51	13,000	4,192	12,949
WALNUT	M23G	Paving - Kingergarten Play Area	51	22,400	22,050	24,500
WALNUT	M23F	Asphalt	1,375	0	679	679
WALNUT		Roof Repair	0	7,400	0	7,400
WALNUT	M23H	Playground Striping	0	0	851	851
WAVERLY	M00D	Restrooms	11,644	0	0	0
WAVERLY	M00F	Resurface Roof Multi Purpose Room	3,860	0	0	0
WAVERLY	M24A	Replace Galvanized Piping	0	28,000	8,500	28,000
WAVERLY		Roof Repair	0	6,500	0	6,500
WAVERLY		Roof Portable G	0	7,500	0	7,500
WEATHERSFLD	M25E	Paint Exterior Trim	2,460	0	0	0
WEATHERSFLD	M25F	Flooring Rms 7-10	13,401	0	0	0
WEATHERSFLD	M25G	Replace Kitchen Flooring	45	8,780	7,902	12,784
WEATHERSFLD	M25H	Repair Roof	2,402	4,000	0	4,000
WEATHERSFLD	M25J	Playground Striping	0	0	675	675
WESTLAKE	M26E	Replace Flooring Office Area	7,925	0	0	0
WESTLAKE		Replace Roof 18-20	0	63,000	0	63,000
WESTLAKE	M26F	Flooring K, 1 & 2	45	15,000	10,737	15,000
WESTLAKE	M26G	Repair Roof Tiles	5,541	35,000	25,514	29,459
WESTLAKE	M26H	Playground Striping	0	0	640	640
WHS	M27G	Pave Student Parking Lot	20,025	0	0	0
WHS		Inspect Bridge	0	5,000	0	5,000
WHS	M27J	Replace Carpet D,E,F,G,H	45	30,000	26,886	29,873
WHS	M27K	Replace Flooring	45	54,740	80,598	80,598
WHS	M27L	Light Fixture Replacement	23,544	14,500	22,400	22,400
WHS			0	6,201	6,210	6,210
WESTLAKE HILLS	M28E	Flooring 7,27,28,29,30,Office	22,715	0	0	0
WESTLAKE HILLS	M28F	Asphalt - SLURRY "K" Play Area	51	2,500	1,898	2,500
WILDWOOD		Paving - Hardscape front	0	8,000	0	8,000
WILDWOOD		Replace gutters, Paint Existing	0	5,000	0	5,000
WILDWOOD		Repair Roof	2,402	4,000	0	4,000
WILDWOOD	M29G	HVAC	0	55,000	28,085	55,000
WILDWOOD	M29J	Playground Striping	0	0	1,714	1,714
			<u>1,347,131</u>	<u>2,409,694</u>	<u>718,967</u>	<u>2,436,991</u>



CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
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DEVELOPER DONATION FUND #2

NET BEGINNING BALANCE - JULY 1, 2008	991
Estimated Income	<u>1,407,030</u>
TOTAL ESTIMATED INCOME and NET BEGINNING BALANCE	1,408,021
Estimated Expenditures	<u>(1,408,021)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2009	<u><u>0</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2008	1,068,986
Add: Cash Receipts July 1, 2008 through October 31, 2008	
Accounts Receivable	14,932
Due from Other Funds	691,547
Income	<u>63,592</u>
	<u>770,071</u>
TOTAL CASH AVAILABLE	1,839,057
Deduct: Expenditures July 1, 2008 through October 31, 2008	
Accounts Payable	9,707
Due to Other Funds	22,161
Expenditures	<u>700,895</u>
	<u>(732,763)</u>
CASH IN COUNTY TREASURY - OCTOBER 31, 2008	<u><u>1,106,294</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
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DEVELOPER DONATION FUND #2

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2007/08 ACTUAL REVENUE	2008/09 ADOPTED BUDGET	ACTUAL REVENUE 10/31/08	2008/09 PROJECTED BUDGET
8660	Interest	31,461	25,000	0	25,000
8681	Developer Donation Fees	1,089,337	1,200,000	63,592	500,000
8919	Interfund Tsf Surplus Prop	0	0	0	882,030
TOTALS		<u>1,120,798</u>	<u>1,225,000</u>	<u>63,592</u>	<u>1,407,030</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2007/08 ACTUAL EXPENSES	2008/09 ADOPTED BUDGET	ACTUAL EXPENSE 10/31/08	2008/09 PROJECTED BUDGET
2000	Classified Salaries	42,853	42,183	11,525	27,329
3000	Employee Benefits	15,180	14,523	4,245	10,442
5000	Contracted Services	2,074	1,000	0	0
7439	Other Debt Service Pymts	1,353,231	1,353,231	685,125	1,370,250
TOTALS		<u>1,413,338</u>	<u>1,410,937</u>	<u>700,895</u>	<u>1,408,021</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
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DEVELOPER DONATION FUND #2 - PROJECTS

DESCRIPTION	2007/08 ACTUAL EXPENSES	2008/09 ADOPTED BUDGET	ACTUAL EXPENSE 10/31/08	2008/09 PROJECTED BUDGET
Classified Salaries	42,853	42,183	11,525	27,329
Employee Benefits	15,180	14,523	4,245	10,442
Professional Services	1,991	1,000	0	0
Lease Purchase Payments	1,353,231	1,353,231	685,125	1,370,250
Colina Portables	83	0	0	0
<b>TOTALS</b>	<b>1,413,338</b>	<b>1,410,937</b>	<b>700,895</b>	<b>1,408,021</b>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
 FINANCIAL STATEMENT  
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HEALTH & WELFARE FUND

NET BEGINNING BALANCE - JULY 1, 2008	314,362
Reserve for Claims	
Estimated Income	<u>21,706,291</u>
Total Estimated Income and Net Beginning Balance	22,020,653
Estimated Expenditures	<u>(21,983,530)</u>
NET ENDING BALANCE - JUNE 30, 2009	<u>37,123</u>
Reserve for Claims	

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2008	1,995,916
Add: Cash Receipts July 1, 2008 through October 31, 2008	
Accounts Receivable	19,601
Due From Other Funds	2,009
Income	<u>5,147,676</u>
TOTAL CASH AVAILABLE	<u>7,165,202</u>
Deduct: Expenditures July 1, 2008 through October 31, 2008	
Accounts Payable	155,854
Due to Other Funds	(4,250,000)
Expenditures	<u>8,668,444</u>
CASH IN COUNTY TREASURY - OCTOBER 31, 2008	<u>2,590,904</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
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HEALTH & WELFARE FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2007/08 ACTUAL REVENUE	2008/09 ADOPTED BUDGET	ACTUAL REVENUE 10/31/08	2008/09 PROJECTED ANNUAL
8660	Interest	102,601	100,000	0	100,000
8674	Contracted Services from Other Funds	20,884,587	22,171,990	5,147,124	21,599,749
8699	Other Revenue	24,825	0	552	6,542
8919	Other Transfer In - WC	800,000	0	0	0
TOTALS		<u>21,812,013</u>	<u>22,271,990</u>	<u>5,147,676</u>	<u>21,706,291</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2007/08 ACTUAL EXPENSE	2008/09 ADOPTED BUDGET	ACTUAL EXPENSE 10/31/08	2008/09 PROJECTED ANNUAL
2000	Classified Salaries	117,154	123,159	40,929	119,483
3000	Employee Benefits	41,294	49,054	16,409	48,719
4000	Supplies	24,379	26,000	1,622	26,000
5000	Other Services	150,466	160,270	28,934	160,270
5815	Paid Fees	6,976,140	7,200,000	2,598,672	6,913,879
5880	Paid Claims	15,014,775	15,000,000	5,981,808	14,713,879
5900	Communications	965	1,300	70	1,300
SUBTOTAL		<u>22,325,173</u>	<u>22,559,783</u>	<u>8,668,444</u>	<u>21,983,530</u>
Reserve for Claims		<u>314,362</u>	<u>167,597</u>	<u>0</u>	<u>37,123</u>
TOTALS		<u>22,639,535</u>	<u>22,727,380</u>	<u>8,668,444</u>	<u>22,020,653</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
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PRIVATE PURPOSE TRUST FUND

NET BEGINNING BALANCE JULY 1, 2008		20
Estimated Income		<u>6</u>
Total Estimated Income and Net Beginning Balance		26
Estimated Expenditures		<u>0</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2009		<u><u>26</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2008		16
Add: Cash Receipts July 1, 2008 through October 31, 2008		
Accounts Receivable	4	
Income	<u>0</u>	<u>4</u>
TOTAL CASH AVAILABLE		20
Deduct: Expenditures July 1, 2008 through October 31, 2008		
Expenditures	<u>0</u>	<u>0</u>
CASH IN COUNTY TREASURY - OCTOBER 31, 2008		<u><u>20</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
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PRIVATE PURPOSE TRUST FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	ACTUAL REVENUE 2007/08	2008/09 ADOPTED BUDGET	ACTUAL REVENUE 10/31/08	2008/09 PROJECTED ANNUAL
8660	Interest	8	6	0	6
8699	Other Income	5,169	0	0	0
TOTALS		<u>5,177</u>	<u>6</u>	<u>0</u>	<u>6</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	ACTUAL EXPENSE 2007/08	2008/09 ADOPTED BUDGET	ACTUAL EXPENSE 10/31/2008	2008/09 PROJECTED ANNUAL
7299	Other Transfers Out	5,169	0	0	0
TOTALS		<u>5,169</u>	<u>0</u>	<u>0</u>	<u>0</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
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SCHOOL MODERNIZATION FUND

NET BEGINNING BALANCE JULY 1, 2008	2,837,719
Estimated Income	<u>2,692,653</u>
Total Estimated Income and Net Beginning Balance	5,530,372
Estimated Expenditures	<u>(5,224,516)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2009	<u><u>305,856</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2008	7,325,441
Add: Cash Receipts July 1, 2008 through October 31, 2008	
Accounts Receivable	(529,527)
Fiscal Agent Funds	(257,994)
Due from Other Funds	942,781
Income	<u>1,535,260</u>
TOTAL CASH AVAILABLE	<u>1,690,520</u>
Deduct: Expenditures July 1, 2008 through October 31, 2008	
Accounts Payable	1,163,434
Due to Other Funds	4,971,807
Expenditures	<u>1,025,181</u>
CASH IN COUNTY TREASURY - OCTOBER 31, 2008	<u><u>(7,160,422)</u></u>
	<u><u>1,855,539</u></u>



CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
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SCHOOL MODERNIZATION FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2007/08 ACTUAL REVENUE	2008/09 ADOPTED BUDGET	ACTUAL REVENUE 10/31/08	2008/09 PROJECTED BUDGET
8545	Other State Revenue - Colina 051	1,243,725	0	0	0
8545	Other State Revenue - Ladera 046	669,314	0	0	0
8545	Other State Revenue - Los Cerr 50	4,271,970	0	0	0
8545	Other State Revenue - Manz 052	537,236	0	0	0
8545	Other State Revenue - Maple	(12,800)	0	0	0
8545	Other State Revenue - NPHS 49	2,338,140	0	0	0
8545	Other State Revenue - Park Oaks	525,557	0	0	0
8545	Other State Revenue - Sequoia	1,931,076	0	0	0
8545	Other State Revenue - University	595,570	0	0	0
8545	Other State Revenue - Madrona 056	0	385,070	385,070	385,070
8545	Other State Revenue - Madrona 057	0	1,150,190	1,150,190	1,150,190
8545	Other State Revenue - Meadows	0	0	0	188,598
8545	Other State Revenue - Redwood	0	618,795	0	618,795
8660	Interest	516,124	350,000	0	350,000
TOTALS		<u>12,615,912</u>	<u>2,504,055</u>	<u>1,535,260</u>	<u>2,692,653</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2007/08 ACTUAL EXPENSE	2008/09 ADOPTED BUDGET	ACTUAL EXPENSE 10/31/08	2008/09 PROJECTED BUDGET
2000	Classified Support	7,547	0	0	0
3000	Benefits	715	0	0	0
4000	Supplies	81,822	0	22,515	22,515
5000	Services/Other Operating Exp	9,943,384	2,881,863	933,867	2,790,549
6000	Capital Outlay	198,881	0	68,799	68,799
7600	Interfund Transfer-Sycamore	423,511	0	0	0
7600	Interfund Transfer	9,761,298	2,154,055	0	2,342,653
TOTALS		<u>20,417,158</u>	<u>5,035,918</u>	<u>1,025,181</u>	<u>5,224,516</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
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SCHOOL MODERNIZATION FUND - PROJECTS

DESCRIPTION	2007/08 ACTUAL EXPENSE	2008/09 ADOPTED BUDGET	ACTUAL EXPENSE 10/31/08	2008/09 PROJECTED BUDGET
COLINA	1,243,725	0	0	0
LADERA	669,314	0	0	0
LOS CERRITOS MODERNIZATION	1,885,666	0	0	0
LOS CERRITOS PRIOR YEAR PROJECTS	1,744,790	0	0	0
LOS CERRITOS SHOP BLDG	0	0	0	0
LOS CERRITOS COUNSELING OFFICE	0	0	0	0
MADRONA 056-057	0	1,535,260	0	1,535,260
MANZANITA	537,236	0	0	0
MAPLE	(12,800)	0	0	0
MEADOWS	0	0	0	188598
NPHS	2,338,140	0	0	0
PARK OAKS	525,557	0	0	0
REDWOOD	0	618,795	0	618,795
SEQUOIA	1,931,076	0	0	0
SYCAMORE GYM	423,511	0	0	0
TOHS CONVERT SCI LABS	2,918,524	1,451,421	368,606	1,451,421
UNIVERSITY	595,570	0	0	0
WHS HVAC, BOILERS, TOWERS	3,474,779	1,430,442	656,575	1,430,442
WHS MODERNIZATION	2,142,070	0	0	0
WHS SERVICE ROAD	0	0	0	0
WHS SERV RD LAKEVIEW	0	0	0	0
WHS FIRE ALARM, CLOCK, BELL	0	0	0	0
WHS THEATRE RENOVATION	0	0	0	0
WHS DRAINAGE MIDDLE TIER FIELDS	0	0	0	0
<b>TOTAL PROJECT EXPENSES</b>	<b>20,417,158</b>	<b>5,035,918</b>	<b>1,025,181</b>	<b>5,224,516</b>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
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SURPLUS PROPERTY FUND

NET BEGINNING BALANCE - JULY 1, 2008	3,209,838
Estimated Income	<u>150,000</u>
Total Estimated Income and Net Beginning Balance	3,359,838
Estimated Expenditures	<u>(982,468)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2009	<u>2,377,370</u>
Reserve for Lease Purchase Payments	<u><u>          </u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2008	3,165,281
Add: Cash Receipts July 1, 2008 through October 31, 2008	
Accounts Receivable	45,170
Income	<u>0</u>
	<u>45,170</u>
TOTAL CASH AVAILABLE	3,210,451
Deduct: Expenditures July 1, 2008 through October 31, 2008	
Accounts Payable	612
Expenditures	<u>438</u>
	<u>(1,050)</u>
CASH IN COUNTY TREASURY - OCTOBER 2008	<u><u>3,209,401</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
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SURPLUS PROPERTY FUND

STATEMENT OF INCOME

<u>SOURCE OF INCOME</u>	<u>DESCRIPTION</u>	<u>2007/08 ACTUAL REVENUE</u>	<u>2008/09 ADOPTED BUDGET</u>	<u>ACTUAL REVENUE 10/31/08</u>	<u>2008/09 PROJECTED BUDGET</u>
8660	Interest	138,339	150,000	0	150,000
	TOTALS	<u>138,339</u>	<u>150,000</u>	<u>0</u>	<u>150,000</u>

SUMMARY OF EXPENSE

<u>MAJOR</u>	<u>DESCRIPTION</u>	<u>2007/08 ACTUAL EXPENSE</u>	<u>2008/09 ADOPTED BUDGET</u>	<u>ACTUAL EXPENSES 10/31/08</u>	<u>2008/09 PROJECTED BUDGET</u>
5000	Contracted Services	9,706	3,000,000	438	100,438
7619	Interfund Tsf DD2	0	0	0	882,030
	TOTALS	<u>9,706</u>	<u>3,000,000</u>	<u>438</u>	<u>982,468</u>

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FINANCIAL STATEMENT  
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SURPLUS PROPERTY FUND

<u>DESCRIPTION</u>	<u>2007/08 ACTUAL EXPENSE</u>	<u>2008/09 ADOPTED BUDGET</u>	<u>ACTUAL EXPENSES 10/31/08</u>	<u>2008/09 PROJECTED BUDGET</u>
Conejo Valley High School	9,706	3,000,000	438	438
Architectural M & O Relocation	0	0	0	100,000
	<u>9,706</u>	<u>3,000,000</u>	<u>438</u>	<u>100,438</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
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TOPASS FUND

NET BEGINNING BALANCE - JULY 1, 2008		125,569
Estimated Income		<u>939,283</u>
Total Estimated Income and Net Beginning Balance		1,064,852
Estimated Expenditures		<u>(938,283)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2009		<u><u>126,569</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2008		113,010
Add: Cash Receipts July 1, 2008 through October 31, 2008		
Accounts Receivable	2,437	
Due from Other Funds	14,884	
Income	<u>0</u>	<u>17,321</u>
TOTAL CASH AVAILABLE		130,331
Deduct: Expenditures July 1, 2008 through October 31, 2008		
Due to Other Funds	4,888	
Expenditures	<u>18,753</u>	<u>(23,641)</u>
CASH IN COUNTY TREASURY - OCTOBER 31, 2008		<u><u>106,690</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
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TOPASS FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2007/08 ACTUAL REVENUE	2008/09 ADOPTED BUDGET	ACTUAL REVENUE 10/31/08	2008/09 PROJECTED BUDGET
8660	Interest - Fund	3,583	5,000	0	4,000
8660	Interest - TOPASS	681	3,900	0	1,000
8912	TOPASS Pass Thru	58,464	934,064	0	934,283
8912	TOPASS Sycamore Gym	282,120	0	0	0
TOTALS		<u>344,848</u>	<u>942,964</u>	<u>0</u>	<u>939,283</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2007/08 ACTUAL EXPENSE	2008/09 ADOPTED BUDGET	ACTUAL EXPENSE 10/31/08	2008/09 PROJECTED BUDGET
2000	Classified Salaries	42,020	41,076	13,692	41,076
3000	Employee Benefits	15,556	14,988	5,061	15,207
5000	Contracted Services	888	878,000	0	878,000
7612	Interest on Loan from GF	4,000	4,000	0	4,000
7619	Interfund Transfers	282,120	0	0	0
TOTALS		<u>344,584</u>	<u>938,064</u>	<u>18,753</u>	<u>938,283</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
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TOPASS FUND

SITE	DESCRIPTION	2007/08 ACTUAL REVENUE	2008/09 ADOPTED BUDGET	ACTUAL EXPENSE 10/31/08	2008/09 ANNUAL BUDGET
	Admin Salaries	42,020	41,076	13,692	41,076
	Admin Benefits	15,556	14,988	5,061	15,207
	Interest on Loan from G/F	4,000	4,000	0	4,000
	TOTAL ADMINISTRATION	61,576	60,064	18,753	60,283
 <u>TOPASS AREA #5 (NEWBURY PARK)</u>					
NPHS	Annual Contrib to Track & Trust Fund 2005/06	0	40,000	0	40,000
NPHS	Annual Contrib to Track & Trust Fund 2006/07	0	40,000	0	40,000
NPHS	Annual Contrib to Track & Trust Fund 2007/08	0	48,000	0	48,000
NPHS	Annual Contrib to Track & Trust Fund 2008/09	0	48,000	0	48,000
		0	176,000	0	176,000
 <u>TOPASS AREA #2 (THOUSAND OAKS)</u>					
VHS	Environmental Study, Design & Bid	0	350,000	0	350,000
TOHS	Swimming Pool Rehab	888	0	0	0
TOHS	Annual Contrib to Track & Trust Fund 2005/06	0	40,000	0	40,000
TOHS	Annual Contrib to Track & Trust Fund 2006/07	0	40,000	0	40,000
TOHS	Annual Contrib to Track & Trust Fund 2007/08	0	48,000	0	48,000
TOHS	Annual Contrib to Track & Trust Fund 2008/09	0	48,000	0	48,000
WHS	Annual Contrib to Track & Trust Fund 2005/06	0	40,000	0	40,000
WHS	Annual Contrib to Track & Trust Fund 2006/07	0	40,000	0	40,000
WHS	Annual Contrib to Track & Trust Fund 2007/08	0	48,000	0	48,000
WHS	Annual Contrib to Track & Trust Fund 2008/09	0	48,000	0	48,000
	TOTAL AREA #2	888	702,000	0	702,000
 <u>CITY OF THOUSAND OAKS SYCAMORE CANYON GYM CONTRIBUTION</u>					
SYC	Gymnasium	282,120	0	0	0
	TOTAL SYCAMORE GYM	282,120	0	0	0
	TOTALS	344,584	938,064	18,753	938,283



CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
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WORKER COMPENSATION FUND

NET BEGINNING BALANCE - JULY 1, 2008	5,121,150
Estimated Income	<u>1,897,193</u>
Total Estimated Income and Net Beginning Balance	7,018,343
Estimated Expenditures	<u>(2,882,210)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2009	<u><u>4,136,133</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2008		3,026,828
Add: Cash Receipts July 1, 2008 through October 31, 2008		
Accounts Receivable	37,882	
Due From Other Funds	(1,739,662)	
Income	<u>412,780</u>	<u>(1,289,000)</u>
TOTAL CASH AVAILABLE		1,737,828
Deduct: Expenditures July 1, 2008 through October 31, 2008		
Accounts Payable	76,557	
Due to Other Funds	12,323	
Expenditures	<u>528,565</u>	<u>(617,445)</u>
CASH IN COUNTY TREASURY - OCTOBER 31, 2008		<u><u>1,120,383</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
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WORKER COMPENSATION FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2007/08 REVENUE ACTUALS	2008/09 ADOPTED BUDGET	ACTUAL REVENUE 10/31/08	2008/09 PROJECTED ANNUAL
8660	Interest	130,150	150,000	0	150,000
8674	Contracted Svcs from Gen Fund & Oth Funds	1,650,252	1,610,834	412,780	1,747,193
TOTALS		<u>1,780,402</u>	<u>1,760,834</u>	<u>412,780</u>	<u>1,897,193</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2007/08 EXPENSE ACTUAL	2008/09 ADOPTED BUDGET	ACTUAL EXPENSE 10/31/08	2008/09 PROJECTED ANNUAL
2000	Classified Salaries	55,647	62,096	20,558	60,339
3000	Employee Benefits	17,256	23,282	8,194	24,348
4000	Supplies	2,238	3,100	239	3,100
5200	Mileage/Conf/Dues	4,676	4,770	1,353	4,770
5450	Insurance	198,422	202,128	169,515	202,128
5600	Rents/Leases/Repairs	0	1,225	0	1,225
5750	Interfund Transfer	4,739	5,000	0	5,000
5800	Other Services	4,175	16,200	3,750	24,000
5815	Fees	192,682	207,000	0	207,000
5880	Paid Claims	1,289,714	1,600,000	324,903	1,600,000
5920	Communications	56	300	53	300
7619	Interfund Transfer	800,000	750,000	0	750,000
SUBTOTAL		2,569,605	2,875,101	528,565	2,882,210
Reserve for Claims		5,121,150	3,264,074	0	4,136,133
TOTALS		<u>7,690,755</u>	<u>6,139,175</u>	<u>528,565</u>	<u>7,018,343</u>