Covina-Valley Unified School District



Unaudited Actuals

2010-11

COVINA-VALLEY UNIFIED SCHOOL DISTRICT UNRESTRICTED GENERAL FUND FISCAL YEAR 2010-11

	Aı	udited Actuals 2008-09	A	udited Actuals 2009-10	Un	audited Actuals 2010-11
Revenues						
Revenue Limit	\$	76,628,895	\$	66,596,560	\$	68,449,786
Federal Revenues	\$	99,602	\$		\$	
State Revenues	\$	6,312,306	\$	10,016,913	\$	11,041,869
Other Local Revenues	\$	1,121,112	\$	1,001,443	\$	1,341,065
Total Revenues	\$	84,161,915	\$	77,614,916	\$	80,832,720
Expenditures						
Certificated Salaries	\$	44,435,454	\$	36,293,102	\$	40,116,930
Classified Salaries	\$	10,287,546	\$	10,403,061	\$	9,715,226
Employee Benefits	\$	16,569,894	\$	15,736,229	\$	14,066,926
Books and Supplies	\$	1,511,022	\$	1,893,282	\$	1,867,281
Services and Other Operating	\$	7,005,570	\$	6,801,647	\$	6,792,849
Capital Outlay	\$.,,-	S	_	\$	-
Other Outgo	\$	6,637	S	656,894	\$	872,899
Direct Support	\$	(1,427,416)	\$	(1,978,876)	\$	(1,887,456)
Total Expenditures	\$	78,388,707	\$	69,805,340	\$	71,544,655
English (Aufricana) of management and						
Excess (deficiency) of revenues over expenditures	\$	5,773,208	\$	7,809,576	\$	9,288,065
Other Financing Sources (Uses)						
Interfund Transfers In	\$	4,133,424	\$	680,937	\$	2,253,613
Interfund Transfers III	\$	4,155,424	¢ ·	000,257	\$	2,233,013
Contributions	\$	(3,847,738)	\$	(8,045,331)	\$	(9,056,486)
Total Other Financing Sources (Uses)	\$	285,686	\$	(7,364,394)	\$	(6,802,873)
Total Chief Thaneng Sources (Costs)				(1)==1)==1/		
Excess (deficiency) of revenues over						
expenditures and other sources (uses)	\$	6,058,894	\$	445,182	\$	2,485,192
Beginning Fund Balance	\$	6,980,887	\$	13,039,781	\$	13,484,963
Audit Adjustment	\$	-	\$	-	\$	-
Adjusted Beginning Fund Balance	\$	6,980,887	S	13,039,781	\$	13,484,963
Ending Fund Balance	\$	13,039,781	\$	13,484,963	\$	15,970,155
	h -					
Components of Ending Fund Balance: Reserve for Revolving Cash	\$	35,000	\$	35,000	\$	35,000
Reserve for Stores	\$	45,280	\$	56,737	\$	86,428
Desig for Econ Uncertainties	\$	3,307,656	\$	3,219,871	\$	3,172,127
Other Designations	<i>\$</i>	9,651,845	\$ \$	3,217,0/1	\$	J,1/2,12/
Legally Restricted Fund Balance	\$	<i>7,031,073</i>	\$		\$	
Undesignated	<i>\$</i>		\$ \$	10,173,355	\$	12,676,600
	\$	13,039,781	\$	13,484,963	\$	15,970,155
Total Ending Fund Balance	9	13,037,701	φ	13,404,703	φ	13,7/0,133

COVINA-VALLEY UNIFIED SCHOOL DISTRICT RESTRICTED GENERAL FUND FISCAL YEAR 2010-11

	A	udited Actuals 2008-09	A	udited Actuals 2009-10	Un	audited Actuals 2010-11
Revenues						
Revenue Limit	\$	2,807,679	\$	2,290,676	\$	2,313,970
Federal Revenues	\$	11,726,599	\$	10,603,384	\$	8,364,646
State Revenues	\$	14,891,952	\$	8,152,328	\$	9,047,482
Other Local Revenues	\$	1,354,206	\$	2,953,122	\$	5,492,592
Total Revenues	\$	30,780,436	\$	23,999,511	\$	25,218,689
Expenditures						
Certificated Salaries	\$	10,761,177	\$	16,763,025	\$	10,611,421
Classified Salaries	\$	6,865,760	\$	6,756,285	\$	6,314,033
Employee Benefits	\$	4,649,478	\$	4,473,824	\$	4,204,463
Books and Supplies	\$	2,597,274	\$	1,839,664	\$	1,617,848
Services and Other Operating	\$	3,236,017	\$	2,747,332	\$	3,790,740
Capital Outlay	\$		\$		\$	-
Other Outgo	\$	2,127,067	\$	2,907,201	\$	5,593,905
Direct Support		887,871	\$	1,355,403	\$	1,304,373
Total Expenditures	\$	31,124,643	\$	36,842,733	\$	33,436,782
Excess (deficiency) of revenues over						
expenditures	\$	(344,208)	\$	(12,843,222)	\$	(8,218,093)
Other Financing Sources (Uses)						
Interfund Transfers In	\$	-	\$	<u> </u>	\$	2,486
Interfund Transfers Out	\$	(741,851)	\$	(680,937)	\$	(756,099)
Contributions	\$	3,847,738	\$	8,045,331	\$	9,056,486
Total Other Financing Sources (Uses)	\$	3,105,887	\$	7,364,394	\$	8,302,873
Excess (deficiency) of revenues over		0.000		(2.420.000)		0.1.704
expenditures and other sources (uses)	\$	2,761,680	\$	(5,478,828)	\$	84,781
Beginning Fund Balance	\$	4,583,128	\$	7,344,808	\$	1,865,980
Audit Adjustment	\$	-	\$		\$	
Adjusted Beginning Fund Balance	\$	4,583,128	\$	7,344,808	\$	1,865,980
Ending Fund Balance	\$	7,344,808	\$	1,865,980	\$	1,950,761
Components of Ending Fund Balance:						
Reserve for Revolving Cash	\$	_	\$		\$	_
Reserve for Stores	\$		\$		\$	
Desig for Econ Uncertainties	\$		8		\$	
Other Designations	\$		\$		\$	
Legally Restricted Fund Balance	\$	7,344,808	\$	1,865,980	\$	1,950,761
Undesignated	\$	7,547,000	\$	1,000,700	\$	-
Total Ending Fund Balance	\$	7,344,808	\$	1,865,980	\$	1,950,761
Total Disant Tuna Datante	Ψ	7,577,000	Ψ	1,000,700	Ψ	1,730,701

COVINA-VALLEY UNIFIED SCHOOL DISTRICT SUMMARY GENERAL FUND FISCAL YEAR 2010-11

	Α	udited Actuals 2008-09	A	Audited Actuals 2009-10	Uı	naudited Actuals 2010-11
Revenues						
Revenue Limit	\$	79,436,574	\$	68,887,236	\$	70,763,756
Federal Revenues	\$	11,826,201	\$	10,603,384	\$	8,364,646
State Revenues	\$	21,204,257	\$	18,169,241	\$	20,089,351
Other Local Revenues	\$	2,475,318	\$	3,954,565	\$	6,833,656
Total Revenues	\$	114,942,351	\$	101,614,426	\$	106,051,409
Expenditures						
Certificated Salaries	\$	55,196,631	\$	53,056,127	\$	50,728,351
Classified Salaries	\$	17,153,306	\$	17,159,346	\$	16,029,259
Employee Benefits	\$	21,219,372	\$	20,210,053	\$	18,271,389
Books and Supplies	\$	4,108,296	\$	3,732,946	\$	3,485,129
Services and Other Operating	\$	10,241,587	\$	9,548,979	\$	10,583,589
Capital Outlay	\$		\$		\$	-
Other Outgo	\$	2,133,704	\$	3,564,095	\$	6,466,803
Direct Support	\$	(539,545)	\$	(623,473)	\$	(583,083)
Total Expenditures	\$	109,513,351	\$	106,648,072	\$	104,981,437
Excess (deficiency) of revenues over expenditures	\$	5,429,000	\$	(5,033,646)	\$	1,069,972
Other Financing Sources (Uses) Interfund Transfers In	\$	4,133,424	\$	680,937	\$	2,256,099
Interfund Transfers Out	\$	(741,851)	\$	(680,937)	\$	(756,099)
Contributions		(741,631)		(000,937)		(730,099)
Total Other Financing Sources (Uses)	\$	3,391,574	\$	-	\$	1,500,000
Total Other Financing Sources (Oses)	<u> </u>	3,371,374	<u> </u>		<u> </u>	1,500,000
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$	8,820,574	\$	(5,033,646)	\$	2,569,972
experientures and office sources (uses)	Ψ	0,020,374	φ 	(3,033,040)		2,307,772
Beginning Fund Balance	\$	11,564,015	\$	20,384,589	\$	15,350,943
Audit Adjustment	\$		\$	- H	\$	-
Adjusted Beginning Fund Balance	\$	11,564,015	\$	20,384,589	\$	15,350,943
Ending Fund Balance	\$	20,384,589	\$	15,350,943	\$	17,920,915
Components of Ending Fund Balance:						
Reserve for Revolving Cash	\$	35,000	\$	35,000	\$	35,000
Reserve for Stores	\$	45,280	\$	56,737	\$	86,428
Desig for Econ Uncertainties	\$	3,307,656	\$	3,219,871	\$	3,172,127
Other Designations	\$	9,651,845	\$	-	\$	_
Legally Restricted Fund Balance	S	7,344,808	\$	1,865,980	\$	1,950,761
Undesignated	\$	-	\$	10,173,355	\$	12,676,600
Total Ending Fund Balance	\$	20,384,589	\$	15,350,943	\$	17,920,915

COVINA-VALLEY UNIFIED SCHOOL DISTRICT ADULT EDUCATION FUND FISCAL YEAR 2010-11

	Aı	udited Actuals 2008-09	Aı	udited Actuals 2009-10	Un	audited Actuals 2010-11
Revenues						
Revenue Limit	\$	-	\$	-	\$	-
Federal Revenues	\$	-	\$	-	\$	
State Revenues	\$	5,734,395	\$	5,407,488	\$	4,328,242
Other Local Revenues	\$	2,384,762	\$	1,711,599	\$	1,635,473
Total Revenues	\$	8,119,157	\$	7,119,087	\$	5,963,715
Expenditures						
Certificated Salaries	\$	2,888,349	\$	2,596,663	\$	2,319,732
Classified Salaries	\$	1,781,304	\$	1,755,523	\$	1,622,888
Employee Benefits	\$	1,173,290	\$	1,112,487	\$	982,385
Books and Supplies	\$	642,978	\$	630,234	\$	452,572
Services and Other Operating	\$	1,030,586	\$	564,606	\$	466,268
Capital Outlay	\$	36,456	\$	4,823	\$	176,502
Other Outgo	\$	-	\$	-	\$	-
Direct Support		295,402	\$	294,350	\$	254,562
Total Expenditures	\$	7,848,365	\$	6,958,687	\$	6,274,909
Excess (deficiency) of revenues over expenditures	\$	270,792	\$	160,400	\$	(311,193)
Other Financing Sources (Uses)						
Interfund Transfers In	\$	29,268	\$	3,077,353	\$	-
Interfund Transfers Out	\$	(1,500,000)	\$	-	\$	(1,500,000)
Contributions	\$	-	\$	(3,077,353)		
Total Other Financing Sources (Uses)	\$	(1,470,733)	\$	-	\$	(1,500,000)
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$	(1,199,941)	\$	160,400	\$	(1,811,193)
Beginning Fund Balance	\$	4,729,595	\$	3,529,654	\$	3,690,054
Audit Adjustment	\$	-	\$		\$	_
Adjusted Beginning Fund Balance	\$	4,729,595	\$	3,529,654	\$	3,690,054
Ending Fund Balance	\$	3,529,654	\$	3,690,054	\$	1,878,861
Components of Ending Fund Balance:						
Reserve for Revolving Cash	\$	5,000	\$	5,000	\$	5,000
Reserve for Stores	\$	73,569	\$	85,223	\$	70,238
Desig for Econ Uncertainties	\$		\$		\$	
Other Designations	\$		\$		\$	_
Legally Restricted Fund Balance	\$	113,487	\$	_	\$	
-				2 500 021		1 000 100
Undesignated	\$	3,337,597	\$	<i>3,599,831</i>	\$	1,803,623

COVINA-VALLEY UNIFIED SCHOOL DISTRICT CHILD DEVELOPMENT FUND FISCAL YEAR 2010-11

	Au	dited Actuals 2008-09	Au	dited Actuals 2009-10		udited Actuals 2010-11
Revenues						
Revenue Limit	\$	-	\$	-	\$	7-1
Federal Revenues	\$	220,127	\$	266,236	\$	214,374
State Revenues	\$	1,546,530	\$	1,513,818	\$	1,724,108
Other Local Revenues	\$	88,551		64,442	\$	48,721
Total Revenues	\$	1,855,208		1,844,496	\$	1,987,203
Expenditures						
Certificated Salaries	\$	743,683	\$	805,273	\$	825,855
Classified Salaries	\$	382,492	\$	449,741	\$	506,900
Employee Benefits	\$	358,482	\$	386,929	\$	371,004
Books and Supplies	\$	118,380	\$	90,781	\$	80,900
Services and Other Operating	\$	77,281	\$	97,825	\$	96,563
Capital Outlay	\$		\$	<u>-</u>	\$	-
Other Outgo	\$	-	\$	_	\$	-
Direct Support		65,260	\$	121,073	\$	130,411
Total Expenditures	\$	1,745,578	\$	1,951,622	\$	2,011,633
Excess (deficiency) of revenues over						
expenditures	\$	109,631	\$	(107,126)	\$	(24,430)
Other Financing Sources (Uses)						
Interfund Transfers In	\$	-	\$		\$	6,671
Interfund Transfers Out	\$	(20,841)	\$	-	\$	(6,671)
Contributions	\$		\$	- <u></u>	\$	- I - I
Total Other Financing Sources (Uses)	\$	(20,841)	\$	-	\$	(0)
7. (1.6.1						
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$	88,790	\$	(107,126)	\$	(24,430)
			***************************************		*****************	
Beginning Fund Balance	\$	367,631	\$	456,420	\$	349,294
Audit Adjustment	\$	•	\$	-	\$	-
Adjusted Beginning Fund Balance		367,631	\$	456,420	\$	349,294
Ending Fund Balance	\$	456,420	\$	349,294	\$	324,864
Components of Ending Fund Balance:						
Reserve for Revolving Cash	\$	-	\$	•	\$	•
Reserve for Stores	\$	-	\$	-	\$	-
Desig for Econ Uncertainties	\$		\$	-	\$	-
Other Designations	\$		\$		\$	-
Legally Restricted Fund Balance	\$	410,793	\$		\$	-
Undesignated	\$	45,627	\$	349,294	\$	324,864
Total Ending Fund Balance	\$	456,420	\$	349,294	\$	324,864

COVINA-VALLEY UNIFIED SCHOOL DISTRICT CAFETERIA FUND FISCAL YEAR 2010-11

	Αι	udited Actuals 2008-09	Αι	ndited Actuals 2009-10	Una	audited Actuals 2010-11
Revenues						
Revenue Limit	\$		\$	-	\$	-
Federal Revenues	\$	3,461,104	\$	3,779,322	\$	3,853,292
State Revenues	\$	290,077	\$	323,159	\$	349,917
Other Local Revenues	\$	1,157,832	\$	1,175,097	\$	975,882
Total Revenues	\$	4,909,012	\$	5,277,578	\$	5,179,090
Expenditures						
Certificated Salaries	\$		\$	-	\$	-
Classified Salaries	\$	1,585,982	\$	1,596,165	\$	1,569,876
Employee Benefits	\$	451,848	\$	482,072	\$	468,886
Books and Supplies	\$	2,259,713	\$	2,396,502	\$	2,332,261
Services and Other Operating	\$	76,834	\$	119,596	\$	108,819
Capital Outlay	\$	<u>-</u>	\$	23,863	\$	-
Other Outgo	\$		\$	-	\$	-
Direct Support	\$	178,883	\$	208,049	\$	199,123
Total Expenditures	\$	4,553,261	\$	4,826,248	\$	4,678,965
Excess (deficiency) of revenues over						
expenditures	\$	355,752	\$	451,329	\$	500,125
Other Financing Sources (Uses)						
Interfund Transfers In	\$	-	\$	-	\$	44,209
Interfund Transfers Out	\$	-	\$	-	\$	(44,209)
Contributions	\$		\$	- L -	\$	-
Total Other Financing Sources (Uses)	\$	-	\$		\$	-
Excess (deficiency) of revenues over						
expenditures and other sources (uses)	\$	355,752	\$	451,329	\$	500,125
Beginning Fund Balance	\$	1,825,140	\$	2,180,891	\$	2,632,221
Audit Adjustment	\$	-	\$		\$	
Adjusted Beginning Fund Balance	\$	1,825,140	\$	2,180,891	\$	2,632,221
Ending Fund Balance	\$	2,180,891	\$	2,632,221	\$	3,132,346
Components of Ending Fund Balance:						
Reserve for Revolving Cash	\$	2,037	\$	2,037	\$	2,037
Reserve for Stores	\$	36,275	\$	54,930	\$	56,703
Desig for Econ Uncertainties	\$		\$		\$	
Other Designations	\$		\$		\$	
Legally Restricted Fund Balance	\$	_ 7	\$		\$	_
8 · · · · · · · · · · · · · · · ·			-		-	
Undesignated	\$	2,142,579	\$	2,575,254	\$	3,073,606

COVINA-VALLEY UNIFIED SCHOOL DISTRICT DEFERRED MAINTENANCE FUND FISCAL YEAR 2010-11

	Aı	udited Actuals 2008-09	A	udited Actuals 2009-10	Un	audited Actuals 2010-11
Revenues						
Revenue Limit	\$	- 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1	\$	- ·	\$	
Federal Revenues	\$	•	\$		\$	<u>.</u>
State Revenues	\$	578,313	\$	613,816	\$	615,267
Other Local Revenues	\$	12,079	\$	18,331	\$	12,787
Total Revenues	\$	590,392	\$	632,147	\$	628,054
Expenditures						
Certificated Salaries	\$		\$	_	\$	'- I
Classified Salaries	\$		S		\$	1
Employee Benefits	\$		\$	_	\$	
Books and Supplies	S	58,027	Š	15,075	\$	83,995
Services and Other Operating	\$		S	319,700	\$	70,556
Capital Outlay	Š	947,813	\$	467,240	\$	648,935
Other Outgo	\$	747,015	\$	707,270	\$	040,333
Direct Support	\$		\$			
Total Expenditures	\$	1,005,841	\$	802,014	\$	803,486
Excess (deficiency) of revenues over						
expenditures	\$	(415,449)	\$	(169,867)	\$	(175,432)
Other Financing Sources (Uses)						
Interfund Transfers In	\$	712,583	\$	680,937	\$	753,613
Interfund Transfers Out	\$		\$		\$,00,015
Contributions	\$		\$		s	
Total Other Financing Sources (Uses)	\$	712,583	\$	680,937	\$	753,613
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$	297,134	\$	511 070	•	570 101
oxponentiales and only sources (uses)		277,134	Ф	511,070	\$ 	578,181
Beginning Fund Balance	\$	808,427	\$	1,105,561	\$	1,616,631
Audit Adjustment	\$		\$		\$	
Adjusted Beginning Fund Balance	\$	808,427	\$	1,105,561	\$	1,616,631
Ending Fund Balance	\$	1,105,561	\$	1,616,631	\$	2,194,812
Components of Ending Fund Balance:						
Reserve for Revolving Cash	\$		\$		\$	
Reserve for Stores	\$		\$		\$	
Desig for Econ Uncertainties	\$		\$		\$	
Other Designations	\$		\$		\$	
Legally Restricted Fund Balance	S		\$		\$ \$	
Undesignated	\$	1,105,561	\$ \$	1,616,631	<i>\$</i>	2,194,812
Total Ending Fund Balance	\$	1,105,561	\$	1,616,631	\$	
		1,100,001	<u>Ψ</u>	1,010,031	Ψ	2,194,812

COVINA-VALLEY UNIFIED SCHOOL DISTRICT BUILDING FUND FISCAL YEAR 2010-11

Revenue Limit Federal Revenues State Revenues State Revenues Other Local Revenues State Revenues Other Local Revenues Total Revenues State	757,096 757,096 757,096 332,974 144,916 1,193,444 661,046 10,466,459 - - 12,798,838 (12,041,742) (712,583) 4,958,250 4,245,667	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	732,712 732,712 732,712 343,104 147,274 520,936 131,832 6,623,289 305,120 - 8,071,555 (7,338,842)	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	169,944 169,944 169,944 326,936 133,878 540,105 74,432 5,421,421 315,325 - 6,812,097 (6,642,153) 2,714,573 (753,613)
Federal Revenues State Revenues Other Local Revenues State Revenue	757,096 - 332,974 144,916 1,193,444 661,046 10,466,459 - 12,798,838 (12,041,742) - (712,583) 4,958,250	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	732,712 - 343,104 147,274 520,936 131,832 6,623,289 305,120 - 8,071,555 (7,338,842)	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	169,944 326,936 133,878 540,105 74,432 5,421,421 315,325 - 6,812,097 (6,642,153)
State Revenues Other Local Revenues Total Revenues S Expenditures Certificated Salaries Classified Salaries Employee Benefits Books and Supplies Services and Other Operating Capital Outlay Other Outgo Direct Support Total Expenditures Excess (deficiency) of revenues over expenditures S Other Financing Sources (Uses) Interfund Transfers In Interfund Transfers Out Other Sources Total Other Financing Sources (Uses) Excess (deficiency) of revenues over expenditures S Excess (deficiency) of revenues over expenditures S Excess (deficiency) of revenues over expenditures S Excess (deficiency) of revenues over expenditures and other sources (uses) Excess (deficiency) of revenues over expenditures and other sources (uses) S Excess (deficiency) of revenues over expenditures and other sources (uses) S Excess (deficiency) of revenues over expenditures and other sources (uses) Excess (deficiency) of revenues over expenditures and other sources (uses) S Excess (deficiency) of revenues over expenditures and other sources (uses) S Excess (deficiency) of revenues over expenditures and other sources (uses) Excess (deficiency) of revenues over expenditures and other sources (uses) S Excess (deficiency) of revenues over expenditures and other sources (uses)	757,096 - 332,974 144,916 1,193,444 661,046 10,466,459 - 12,798,838 (12,041,742) - (712,583) 4,958,250	\$ \$ \$ \$ \$ \$	732,712 - 343,104 147,274 520,936 131,832 6,623,289 305,120 - 8,071,555 (7,338,842)	\$ \$ \$ \$ \$ \$ \$	169,944 326,936 133,878 540,105 74,432 5,421,421 315,325 - 6,812,097 (6,642,153)
Other Local Revenues Total Revenues Expenditures Certificated Salaries Classified Salaries Employee Benefits Books and Supplies Services and Other Operating Capital Outlay Other Outgo Direct Support Total Expenditures Excess (deficiency) of revenues over expenditures Other Financing Sources (Uses) Interfund Transfers In Interfund Transfers Out Other Sources Total Other Financing Sources (Uses) Excess (deficiency) of revenues over expenditures S Excess (deficiency) of revenues over expenditures S Excess (deficiency) of revenues over expenditures sand other sources (Uses) Excess (deficiency) of revenues over expenditures and other sources (uses) S Excess (deficiency) of revenues over expenditures and other sources (uses) S Excess (deficiency) of revenues over expenditures and other sources (uses) Excess (uses) S Excess (uses) Excess (uses) Excess (uses) Excess (uses) Excess (uses) S Excess (uses)	757,096 - 332,974 144,916 1,193,444 661,046 10,466,459 - 12,798,838 (12,041,742) - (712,583) 4,958,250	\$ \$ \$ \$ \$ \$	732,712 - 343,104 147,274 520,936 131,832 6,623,289 305,120 - 8,071,555 (7,338,842)	\$ \$ \$ \$ \$ \$ \$ \$	169,944 326,936 133,878 540,105 74,432 5,421,421 315,325
Total Revenues Expenditures Certificated Salaries Classified Salaries Employee Benefits Books and Supplies Services and Other Operating Capital Outlay Other Outgo Direct Support Total Expenditures Excess (deficiency) of revenues over expenditures Other Financing Sources (Uses) Interfund Transfers In Interfund Transfers Out Other Sources Total Other Financing Sources (Uses) Excess (deficiency) of revenues over expenditures S Excess (deficiency) of revenues over expenditures Beginning Fund Balance S Audit Adjustment	757,096 - 332,974 144,916 1,193,444 661,046 10,466,459 - 12,798,838 (12,041,742) - (712,583) 4,958,250	\$ \$ \$ \$ \$ \$	732,712 - 343,104 147,274 520,936 131,832 6,623,289 305,120 - 8,071,555 (7,338,842)	\$ \$ \$ \$ \$ \$ \$	169,944 326,936 133,878 540,105 74,432 5,421,421 315,325 - 6,812,097 (6,642,153)
Expenditures Certificated Salaries Classified Salaries Employee Benefits Books and Supplies Services and Other Operating Capital Outlay Other Outgo Direct Support Total Expenditures Excess (deficiency) of revenues over expenditures Other Financing Sources (Uses) Interfund Transfers In Interfund Transfers Out Other Sources Total Other Financing Sources (Uses) Excess (deficiency) of revenues over expenditures S Excess (deficiency) of revenues over sexpenditures Excess (deficiency) of revenues over sexpenditures Beginning Fund Balance S Audit Adjustment	332,974 144,916 1,193,444 661,046 10,466,459 - - 12,798,838 (12,041,742)	\$ \$ \$ \$ \$ \$	343,104 147,274 520,936 131,832 6,623,289 305,120 - - 8,071,555 (7,338,842)	\$ \$ \$ \$ \$ \$	326,936 133,878 540,105 74,432 5,421,421 315,325 - 6,812,097 (6,642,153)
Certificated Salaries Classified Salaries Employee Benefits Books and Supplies Services and Other Operating Capital Outlay Other Outgo Direct Support Total Expenditures Excess (deficiency) of revenues over expenditures S Other Financing Sources (Uses) Interfund Transfers In Interfund Transfers Out Other Sources Total Other Financing Sources (Uses) Excess (deficiency) of revenues over expenditures S Excess (deficiency) of revenues over expenditures S Excess (deficiency) of revenues over expenditures and other sources (uses) S Excess (deficiency) of revenues over expenditures and other sources (uses) S Beginning Fund Balance Audit Adjustment	144,916 1,193,444 661,046 10,466,459 - - 12,798,838 (12,041,742) - (712,583) 4,958,250	\$ \$ \$ \$ \$	147,274 520,936 131,832 6,623,289 305,120 - - 8,071,555 (7,338,842)	\$ \$ \$ \$ \$ \$	133,878 540,105 74,432 5,421,421 315,325 - 6,812,097 (6,642,153)
Classified Salaries Employee Benefits Books and Supplies Services and Other Operating Capital Outlay Other Outgo Direct Support Total Expenditures Excess (deficiency) of revenues over expenditures S Other Financing Sources (Uses) Interfund Transfers In Interfund Transfers Out Other Sources Total Other Financing Sources (Uses) Excess (deficiency) of revenues over expenditures S Excess (deficiency) of revenues over expenditures S Excess (deficiency) of revenues over expenditures and other sources (uses) S Beginning Fund Balance S Audit Adjustment	144,916 1,193,444 661,046 10,466,459 - - 12,798,838 (12,041,742) - (712,583) 4,958,250	\$ \$ \$ \$ \$	147,274 520,936 131,832 6,623,289 305,120 - - 8,071,555 (7,338,842)	\$ \$ \$ \$ \$ \$	133,878 540,105 74,432 5,421,421 315,325 - 6,812,097 (6,642,153)
Employee Benefits Books and Supplies Services and Other Operating Capital Outlay Other Outgo Direct Support Stotal Expenditures Excess (deficiency) of revenues over expenditures Stotal Transfers In Interfund Transfers Out Other Sources Other Financing Sources (Uses) Interfund Transfers Out Stotal Other Financing Sources (Uses) Excess (deficiency) of revenues over expenditures Stotal Other Financing Sources (Uses) Excess (deficiency) of revenues over expenditures and other sources (uses) Excess (deficiency) of revenues over expenditures and other sources (uses) Stotal Other Financing Sources (Uses) Stotal Other Financing Sources (Uses) Excess (deficiency) of revenues over expenditures and other sources (uses) Stotal Other Financing Sources (uses)	144,916 1,193,444 661,046 10,466,459 - - 12,798,838 (12,041,742) - (712,583) 4,958,250	\$ \$ \$ \$ \$	147,274 520,936 131,832 6,623,289 305,120 - - 8,071,555 (7,338,842)	\$ \$ \$ \$ \$	133,878 540,105 74,432 5,421,421 315,325 - 6,812,097 (6,642,153)
Books and Supplies Services and Other Operating Capital Outlay Other Outgo Direct Support Total Expenditures Excess (deficiency) of revenues over expenditures S Other Financing Sources (Uses) Interfund Transfers In Interfund Transfers Out Other Sources Total Other Financing Sources (Uses) Excess (deficiency) of revenues over expenditures S Total Other Financing Sources (Uses) Excess (deficiency) of revenues over expenditures and other sources (uses) S Beginning Fund Balance S Audit Adjustment	1,193,444 661,046 10,466,459 - 12,798,838 (12,041,742) - (712,583) 4,958,250	\$ \$ \$ \$ \$	520,936 131,832 6,623,289 305,120 - - - - - - - (7,338,842) (7,338,842)	\$ \$ \$ \$ \$	540,105 74,432 5,421,421 315,325 - 6,812,097 (6,642,153) 2,714,573
Services and Other Operating Capital Outlay Other Outgo Direct Support Total Expenditures Excess (deficiency) of revenues over expenditures S Other Financing Sources (Uses) Interfund Transfers In Interfund Transfers Out Other Sources Total Other Financing Sources (Uses) Excess (deficiency) of revenues over expenditures S Excess (deficiency) of revenues over expenditures and other sources (uses) Excess (deficiency) of revenues over expenditures and other sources (uses) S Beginning Fund Balance S Audit Adjustment	661,046 10,466,459 - - 12,798,838 (12,041,742) - (712,583) 4,958,250	\$ \$ \$ \$ \$	131,832 6,623,289 305,120 - - - - - - - (7,338,842) - - (680,937) -	\$ \$ \$ \$ \$	74,432 5,421,421 315,325
Capital Outlay Other Outgo Direct Support Total Expenditures Excess (deficiency) of revenues over expenditures S Other Financing Sources (Uses) Interfund Transfers In Interfund Transfers Out Other Sources Total Other Financing Sources (Uses) Excess (deficiency) of revenues over expenditures S Excess (deficiency) of revenues over expenditures and other sources (uses) Excess (deficiency) of revenues over expenditures and other sources (uses) S Beginning Fund Balance Audit Adjustment	10,466,459	\$ \$ \$ \$ \$	6,623,289 305,120 - 8,071,555 (7,338,842) - (680,937)	\$ \$ \$ \$ \$	74,432 5,421,421 315,325
Other Outgo Direct Support Total Expenditures Excess (deficiency) of revenues over expenditures Other Financing Sources (Uses) Interfund Transfers In Interfund Transfers Out Other Sources Total Other Financing Sources (Uses) Excess (deficiency) of revenues over expenditures and other sources (uses) Excess (deficiency) of revenues over expenditures and other sources (uses) Beginning Fund Balance Audit Adjustment \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	12,798,838 (12,041,742) (712,583) 4,958,250	\$ \$ \$ \$	305,120 - 8,071,555 (7,338,842) - (680,937) -	\$ \$ \$ \$ \$	5,421,421 315,325 6,812,097 (6,642,153) 2,714,573
Other Outgo Direct Support Total Expenditures Excess (deficiency) of revenues over expenditures Other Financing Sources (Uses) Interfund Transfers In Interfund Transfers Out Other Sources Total Other Financing Sources (Uses) Excess (deficiency) of revenues over expenditures and other sources (uses) Excess (deficiency) of revenues over expenditures and other sources (uses) Seginning Fund Balance Audit Adjustment	(12,041,742) - (712,583) 4,958,250	\$ \$ \$ \$	305,120 - 8,071,555 (7,338,842) - (680,937) -	\$ \$ \$ \$ \$	315,325 - 6,812,097 (6,642,153) 2,714,573
Direct Support Total Expenditures Excess (deficiency) of revenues over expenditures Other Financing Sources (Uses) Interfund Transfers In Interfund Transfers Out Other Sources Total Other Financing Sources (Uses) Excess (deficiency) of revenues over expenditures and other sources (uses) Beginning Fund Balance Audit Adjustment \$ \$	(12,041,742) - (712,583) 4,958,250	\$ \$ \$ \$	- 8,071,555 (7,338,842) - (680,937)	\$ \$ \$ \$ \$	6,812,097 (6,642,153) 2,714,573
Excess (deficiency) of revenues over expenditures Other Financing Sources (Uses) Interfund Transfers In Interfund Transfers Out Other Sources Total Other Financing Sources (Uses) Excess (deficiency) of revenues over expenditures and other sources (uses) Beginning Fund Balance Audit Adjustment \$ \$	(12,041,742) - (712,583) 4,958,250	\$ \$ \$ \$	(7,338,842) - (680,937) -	\$ \$ \$ \$	(6,642,153 <u>)</u> 2,714,573
expenditures \$ Other Financing Sources (Uses) Interfund Transfers In \$ Interfund Transfers Out \$ Other Sources \$ Total Other Financing Sources (Uses) \$ Excess (deficiency) of revenues over expenditures and other sources (uses) \$ Beginning Fund Balance \$ Audit Adjustment \$	(712,583) 4,958,250	\$ \$ \$	(680,937)	\$ \$ \$	2,714,573
expenditures \$ Other Financing Sources (Uses) Interfund Transfers In \$ Interfund Transfers Out \$ Other Sources \$ Total Other Financing Sources (Uses) \$ Excess (deficiency) of revenues over expenditures and other sources (uses) \$ Beginning Fund Balance \$ Audit Adjustment \$	(712,583) 4,958,250	\$ \$ \$	(680,937)	\$ \$ \$	2,714,573
Interfund Transfers In Interfund Transfers Out Other Sources Total Other Financing Sources (Uses) Excess (deficiency) of revenues over expenditures and other sources (uses) Beginning Fund Balance Audit Adjustment \$ \$	4,958,250	\$ \$		\$ \$	
Interfund Transfers Out Other Sources Total Other Financing Sources (Uses) Excess (deficiency) of revenues over expenditures and other sources (uses) Beginning Fund Balance Audit Adjustment \$	4,958,250	\$ \$		\$ \$	
Other Sources \$ Total Other Financing Sources (Uses) \$ Excess (deficiency) of revenues over expenditures and other sources (uses) \$ Beginning Fund Balance \$ Audit Adjustment \$	4,958,250	\$		\$	(753,613) -
Excess (deficiency) of revenues over expenditures and other sources (uses) Beginning Fund Balance Audit Adjustment \$			-	\$	
Excess (deficiency) of revenues over expenditures and other sources (uses) \$ Beginning Fund Balance \$ Audit Adjustment \$	4,245,667	\$	4400.000		
expenditures and other sources (uses) \$ Beginning Fund Balance \$ Audit Adjustment \$			(680,937)	\$	1,960,960
expenditures and other sources (uses) \$ Beginning Fund Balance \$ Audit Adjustment \$					
Beginning Fund Balance \$ Audit Adjustment \$	(= =0 < 0==)				
Audit Adjustment \$	(7,796,075)	\$	(8,019,779)	\$	(4,681,193)
	30,530,467	\$	22,734,392	\$	14,714,613
Adinated Designing Found Delayer		\$		\$	-
Adjusted Beginning Fund Balance \$	30,530,467	\$	22,734,392	\$	14,714,613
Adjusted Beginning Fund Balance \$ Ending Fund Balance \$	22,734,392	\$	14,714,613	\$	10,033,419
Components of Ending Fund Balance:					
Reserve for Revolving Cash \$	_	\$	_	\$	_
Reserve for Stores \$	_	\$		\$	
Desig for Econ Uncertainties \$		\$		\$	
Other Designations \$		\$		\$	
Legally Restricted Fund Balance \$		\$		\$	
Undesignated \$		-		\$	10,033,419
Total Ending Fund Balance \$	22,734,392	\$	14,714,613		11111111114

COVINA-VALLEY UNIFIED SCHOOL DISTRICT CAPITAL FACILITIES FUND FISCAL YEAR 2010-11

	Au	dited Actuals 2008-09	A	udited Actuals 2009-10	Un	audited Actuals 2010-11
Revenues						
Revenue Limit	\$	-	\$	-	\$	-
Federal Revenues	\$	-	\$	-	\$	III I-
State Revenues	\$	-	\$	-	\$	- I
Other Local Revenues	\$	169,331	\$	65,762	\$	657,262
Total Revenues	\$	169,331	\$	65,762	\$	657,262
Expenditures						
Certificated Salaries	\$	-	\$	-	\$	-
Classified Salaries	\$		\$	• • •	\$	
Employee Benefits	\$	-	\$	- L	\$	
Books and Supplies	\$	_	\$	-	\$	
Services and Other Operating	\$	4,594	\$		\$	_
Capital Outlay	\$	_	\$	-	\$	_
Other Outgo	\$		S		\$	
Direct Support	\$	_	\$		\$	
Total Expenditures	\$	4,594	\$	-	\$	-
Excess (deficiency) of revenues over						
expenditures	\$	164,737	\$	65,762	\$	657,262
Other Financing Sources (Uses)						
Interfund Transfers In	\$		\$	•	\$	_
Interfund Transfers Out	\$	_	\$		\$	
Contributions	\$	_	\$		\$	_
Total Other Financing Sources (Uses)	\$	<u> </u>	\$	-	\$	-
Excess (deficiency) of revenues over expenditures and other sources (uses)	s	164,737	\$	65,762	\$	657,262
experiences and other sources (uses)		104,737	Ф ::::::::::::::::::::::::::::::::::::	03,702	Ф :	037,202
Beginning Fund Balance	\$	1,039,056	\$	1,203,793	\$	1,269,555
Audit Adjustment	\$	-	\$		\$	-
Adjusted Beginning Fund Balance	\$	1,039,056	\$	1,203,793	\$	1,269,555
Ending Fund Balance	\$	1,203,793	\$	1,269,555	\$	1,926,818
Components of Ending Fund Balance:						
Reserve for Revolving Cash	\$	-	\$	-	\$	-
Reserve for Stores	\$	_	\$		\$	-
Desig for Econ Uncertainties	\$		\$	_	\$	
Other Designations	\$		\$	T = _ =	\$	
Legally Restricted Fund Balance	\$	_	\$	_	\$	
Undesignated	\$	1,203,793	\$	1,269,555	\$	1,926,818
Total Ending Fund Balance	\$	1,203,793	\$	1,269,555	\$	1,926,818

COVINA-VALLEY UNIFIED SCHOOL DISTRICT COUNTY SCHOOL FACILITIES FUND FISCAL YEAR 2010-11

	A	udited Actuals 2008-09	4	Audited Actuals 2009-10	Un	audited Actuals 2010-11
Revenues						
Revenue Limit	\$	<u> </u>	\$	-	\$	-
Federal Revenues	\$	- ·	\$	-	\$	- 4
State Revenues	\$	2,063,152	\$	4,214,573	\$	- 1
Other Local Revenues	\$	48,437	\$	58,885	\$	90,621
Total Revenues	_\$	2,111,589	\$	4,273,458	\$	90,621
Expenditures						
Certificated Salaries	\$	- I - I	\$		\$	_
Classified Salaries	\$		\$		\$	_
Employee Benefits	\$		\$		\$	_
Books and Supplies	\$		\$		\$	
Services and Other Operating	\$		\$		\$	
Capital Outlay	\$		\$		Š	
Other Outgo	\$		\$		\$	
Direct Support	\$		\$		\$	
Total Expenditures	\$	-	\$	-	\$	-
Excess (deficiency) of revenues over expenditures	\$	2,111,589	\$	4,273,458	\$	90,621
Other Financing Sources (Uses)						
Interfund Transfers In	\$		\$		\$	177,417
Interfund Transfers Out	\$		\$		\$	(2,891,990)
Contributions	Š		\$		\$	(2,051,550)
Total Other Financing Sources (Uses)	\$	-	\$	•	\$	(2,714,573)
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$	2,111,589	\$	4,273,458	\$	(2,623,952)
Beginning Fund Balance	\$	729,111	\$	2,840,700	\$	7,114,158
Audit Adjustment	\$		\$		\$	•
Adjusted Beginning Fund Balance	\$	729,111	\$	2,840,700	\$	7,114,158
Ending Fund Balance	\$	2,840,700	\$	7,114,158	\$	4,490,207
Components of Ending Fund Balance:	ø		ø		ф	
Reserve for Revolving Cash	\$	-	\$	•	\$	
Reserve for Stores	\$	•	\$		\$	
Desig for Econ Uncertainties	\$	-	\$		\$	-
Other Designations	\$	-	\$		\$	·-
Legally Restricted Fund Balance	\$	-	\$	-	\$	
Undesignated	\$	2,840,700	\$	7,114,158	\$	4,490,207
Total Ending Fund Balance	\$	2,840,700	\$	7,114,158	\$	4,490,207

COVINA-VALLEY UNIFIED SCHOOL DISTRICT SPECIAL RESERVE - CAPITAL OUTLAY FUND FISCAL YEAR 2010-11

		lited Actuals 2008-09	Αι	dited Actuals 2009-10		udited Actuals 2010-11
Revenues						
Revenue Limit	\$	-	\$	-	\$	I
Federal Revenues	\$	-	\$	-	\$	- I
State Revenues	\$	-	\$	·	\$	_
Other Local Revenues	\$	299	\$	173	\$	162
Total Revenues	\$	299	\$	173	\$	162
Expenditures						
Certificated Salaries	\$	'- E -	\$		\$	_
Classified Salaries	\$	-	\$	-	\$	-
Employee Benefits	\$	-	\$		\$	2
Books and Supplies	\$		\$	-	\$	-
Services and Other Operating	\$		\$		\$	-
Capital Outlay	\$		\$	- ·	\$	
Other Outgo	\$		\$	_	\$	
Direct Support	\$		\$		\$	_
Total Expenditures	\$		\$	-	\$	
Excess (deficiency) of revenues over						
expenditures	\$	299	\$	173	\$	162
Other Financing Sources (Uses)						
Interfund Transfers In	\$		\$		\$	<u> </u>
Interfund Transfers Out	\$	- L	\$		\$	_
Contributions	\$	•	\$	_	\$	_
Total Other Financing Sources (Uses)	\$		\$	-	\$	-
Excess (deficiency) of revenues over						
expenditures and other sources (uses)	\$	299	\$	173	\$	162
Beginning Fund Balance	\$	11,793	\$	12,092	\$	12,265
Audit Adjustment	\$	-	\$		\$	
Adjusted Beginning Fund Balance	\$	11,793	\$	12,092	\$	12,265
Ending Fund Balance	\$	12,092	\$	12,265	\$	12,426
Components of Ending Fund Balance:						
Reserve for Revolving Cash	\$		\$		\$	#
Reserve for Stores	\$	_	\$		\$	
Desig for Econ Uncertainties	\$		\$		\$	
Other Designations	\$		\$		\$ \$	
Legally Restricted Fund Balance	\$		\$		<i>\$</i>	
Undesignated	\$	12,092	\$	12,265	<i>\$</i>	12 126
Total Ending Fund Balance	\$	12,092	\$	12,265	\$	12,426
Town Linuing Tunu Dumine	Ψ	12,072	Ψ	12,203	φ	12,426

COVINA-VALLEY UNIFIED SCHOOL DISTRICT BOND INTEREST AND REDEMPTION FUND FISCAL YEAR 2010-11

	Aı	udited Actuals 2008-09	A	udited Actuals 2009-10	Una	audited Actuals 2010-11
Revenues						
Revenue Limit	\$	-	\$		\$	
Federal Revenues	\$		\$	-	\$	
State Revenues	\$	60,570	\$	66,036	\$	68,249
Other Local Revenues	\$	5,759,590	\$	6,012,604	\$	6,462,998
Total Revenues	\$	5,820,160	\$	6,078,640	\$	6,531,247
Expenditures						
Certificated Salaries	\$	- 4	\$	_	\$	_
Classified Salaries	\$	-	\$		\$	1 - J.
Employee Benefits	\$		S		\$	_
Books and Supplies	\$		\$		\$	
Services and Other Operating	\$		\$		\$	
Capital Outlay	\$	-	S		\$	
Other Outgo	\$	5,546,551	s	5,949,051	\$	6,144,750
Direct Support	\$	-	S	-	\$	0,144,750
Total Expenditures	\$	5,546,551	\$	5,949,051	\$	6,144,750
Excess (deficiency) of revenues over						
expenditures	\$	273,609	\$	129,589	\$	386,497
Other Financing Sources (Uses)						
Interfund Transfers In	\$		\$	_ =	\$	·
Interfund Transfers Out	\$		\$		\$	
Contributions	\$	_	\$	_	\$	
Total Other Financing Sources (Uses)	\$	-	\$	-	\$	•
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$	273,609	\$	129,589	\$	386,497
Beginning Fund Balance	\$	2,803,719	\$	3,077,328	\$	3,206,917
Audit Adjustment	\$	- I	\$	<u> </u>	\$	_
Adjusted Beginning Fund Balance	\$	2,803,719	\$	3,077,328	\$	3,206,917
Ending Fund Balance	\$	3,077,328	\$	3,206,917	\$	3,593,414
anding rund balance						
Components of Ending Fund Balance:						
	\$		\$		S	
Components of Ending Fund Balance: Reserve for Revolving Cash			\$ \$	_	\$ \$	
Components of Ending Fund Balance: Reserve for Revolving Cash Reserve for Stores	\$ \$ \$		\$ \$ \$		\$ \$ \$	
Components of Ending Fund Balance: Reserve for Revolving Cash Reserve for Stores Desig for Econ Uncertainties	\$			-		
Components of Ending Fund Balance: Reserve for Revolving Cash Reserve for Stores Desig for Econ Uncertainties Other Designations	\$ \$ \$		\$ \$ \$		\$ \$ \$	-
Components of Ending Fund Balance: Reserve for Revolving Cash Reserve for Stores Desig for Econ Uncertainties	\$ \$	- - - - - 3,077,328		- - - - - 3,206,917		- - - - - 3,593,414

COVINA-VALLEY UNIFIED SCHOOL DISTRICT OTHER ENTERPRISE FUND - KIDS' KORNER EXTENDED DAY CARE FUND FISCAL YEAR 2010-11

	Audited Actuals 2008-09		Audited Actuals 2009-10		Unaudited Actuals 2010-11	
Revenues						
Revenue Limit	\$	-	\$	-	\$	-
Federal Revenues	\$		\$	-	\$	-
State Revenues	\$	-	\$	-	\$	-
Other Local Revenues	\$	909,935	\$	632,125	\$	570,928
Total Revenues	\$	909,935	\$	632,125	\$	570,928
Expenditures						
Certificated Salaries	\$	86	\$	103	\$	-
Classified Salaries	\$	670,712	\$	472,985	\$	439,254
Employee Benefits	\$	221,708	\$	148,847	\$	127,125
Books and Supplies	\$	11,126	\$	8,013	\$	5,432
Services and Other Operating	\$	25,784	\$	18,229	\$	13,992
Capital Outlay	\$		\$		\$	- I
Other Outgo	\$		\$		\$	_
Direct Support	\$	- ·	\$		\$	-
Total Expenditures	\$	929,416	\$	648,177	\$	585,803
Excess (deficiency) of revenues over						
expenditures	\$	(19,481)	\$	(16,052)	\$	(14,875)
Other Financing Sources (Uses)						
Interfund Transfers In	\$	-	\$	-	\$	10,466
Interfund Transfers Out	\$	-	\$	-	\$	(10,466)
Contributions	\$		\$	_	\$	-
Total Other Financing Sources (Uses)	\$	•	\$	-	\$	
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$	(19,481)	\$	(16,052)	\$	(14,875)
Beginning Net Assets	\$	54,895	\$	35,414	\$	19,362
Audit Adjustment	\$		\$		\$	-
Adjusted Beginning Net Assets	\$	54,895	\$	35,414	\$	19,362
Ending Net Assets	\$	35,414	\$	19,362	\$	4,487
Components of Ending Net Assets:	ø		ø		¢	
Reserve for Revolving Cash	\$	1	\$		\$ \$	-
Reserve for Stores	\$		\$	-		- THE T
Desig for Econ Uncertainties	\$		\$		\$	-
Other Designations	3 '		3		\$	
Legally Restricted Fund Balance	\$	25.41.4	Ď	10.260	\$	4 407
Undesignated	\$	35,414	\$	19,362	\$	4,487
Total Ending Net Assets	\$	35,414	\$	19,362	\$	4,487

COVINA-VALLEY UNIFIED SCHOOL DISTRICT SELF INSURANCE FUND FISCAL YEAR 2010-11

Revenue Limit		Audited Actuals 2008-09		Audited Actuals 2009-10		Unaudited Actuals 2010-11	
Federal Revenues							2010 11
Federal Revenues S		\$		\$		\$	<u> </u>
Other Local Revenues \$ 15,332,472 \$ 14,315,785 \$ 12,208 Total Revenues \$ 15,332,472 \$ 14,315,785 \$ 12,208 Expenditures \$ 15,332,472 \$ 14,315,785 \$ 12,208 Expenditures \$ 15,332,472 \$ 14,315,785 \$ 12,208 Expenditures \$ - \$ \$ - \$ \$ - \$ \$ \$ \$ 12,208 \$ 12,208 Expenditures \$ - \$ \$ - \$ \$ - \$ \$ \$ \$ 12,208 \$ 14,048,524 \$ 14,048,524 \$ 14,368,586 \$ 11,541 Capital Outlay \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ \$ 14,048,524 \$ 14,368,586 \$ 11,541 \$ 14,048,524 \$ 14,368,586 \$ 11,541 Capital Outlay \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ \$ - \$ \$ \$ \$ \$ - \$ \$ \$ \$ \$ - \$ \$ \$ \$ \$ - \$			-	\$		\$	
Total Revenues		\$		\$	-	\$	
Expenditures	Other Local Revenues	\$	15,332,472	\$	14.315.785	S	12,208,818
Certificated Salaries	Total Revenues	\$		\$			12,208,818
Classified Salaries	Expenditures						
Classified Salaries		\$	-	\$		\$	
Employee Benefits \$ 3,759 \$ - \$ 38 Books and Supplies \$ 3,759 \$ 14,048,526 \$ 11,541 Capital Outlay \$ 14,048,524 \$ 14,368,586 \$ 11,541 Capital Outlay \$ - \$ - \$ - \$ 11,541 Capital Outlay \$ - \$ - \$ - \$ 11,541 Capital Outlay \$ - \$ - \$ - \$ 11,541 Capital Outlay \$ - \$ - \$ - \$ 11,541 Capital Outlay \$ - \$ - \$ - \$ 11,541 Capital Outlay \$ - \$ - \$ - \$ 11,541 Capital Outlay \$ - \$ - \$ - \$ 11,541 Capital Outlay \$ - \$ - \$ - \$ 11,579 Direct Support \$ - \$ - \$ - \$ 11,579 Excess (deficiency) of revenues over expenditures \$ 1,280,189 \$ (52,802) \$ 629 Other Financing Sources (Uses) Interfund Transfers In \$ - \$ - \$ - \$ 629 Other Financing Sources (Uses) Interfund Transfers Out \$ (1,900,000) \$ - \$ 5 Total Other Financing Sources (Uses) Excess (deficiency) of revenues over expenditures and other sources (uses) Excess (deficiency) of revenues over expenditures and other sources (uses) Excess (deficiency) of revenues over expenditures and other sources (uses) Excess (deficiency) of revenues over expenditures and other sources (uses) Excess (deficiency) of revenues over expenditures and other sources (uses) Excess (deficiency) of revenues over expenditures and other sources (uses) Excess (deficiency) of revenues over expenditures and other sources (uses) Excess (deficiency) of revenues over expenditures and other sources (uses) Excess (deficiency) of revenues over expenditures and other sources (uses) Excess (deficiency) of revenues over expenditures and other sources (uses) Excess (deficiency) of revenues over expenditures and other sources (uses) Excess (deficiency) of revenues over expenditures and other sources (uses) Excess (deficiency) of revenues over expenditures and other sources (uses) Excess (deficiency) of revenues over expenditures and other sources (uses) Excess (deficiency) of revenues over expenditures and other sources (uses) Excess (deficiency) of revenues over expenditures and other sources (uses) Excess (deficiency) of revenues overes expenditures and other sources (uses) Excess (deficiency) of	Classified Salaries			\$		6	
Books and Supplies \$ 3,759 \$ - \$ 38	Employee Benefits		- L 12 L - 2	\$		•	
Services and Other Operating			3 759	\$		¢.	20 160
Capital Outlay Other Outgo Other Outgo Direct Support S S S S S S S S S S S S S S S S S S S			•	6	14 269 596	D D	38,168
Other Outgo \$ - \$ - \$ Direct Support \$ - \$ - \$ Total Expenditures \$ 14,052,283 \$ 14368,586 \$ 111,579 Excess (deficiency) of revenues over expenditures \$ 1,280,189 \$ (52,802) \$ 629 Other Financing Sources (Uses) \$ 1,280,189 \$ (52,802) \$ 629 Other Financing Sources (Uses) \$ 1,900,000) \$ - \$			14,040,524	e.	14,300,300	ψ e	11,541,453
Direct Support S			-	D C		•	-
Excess (deficiency) of revenues over expenditures \$ 14,052,283 \$ 14,368,586 \$ 11,579				D D	-	2	
Excess (deficiency) of revenues over expenditures \$ 1,280,189 \$ (52,802) \$ 629 Other Financing Sources (Uses) Interfund Transfers In \$ - \$ - \$ \$ - \$ Interfund Transfers Out \$ (1,900,000) \$ - \$ Int		<u> </u>	14.050.000	2	11000 000		-
Other Financing Sources (Uses) Interfund Transfers In	Total Experienteres	3	14,052,283	_\$	14,368,586		11,579,621
Other Financing Sources (Uses) Interfund Transfers In Interfund Transfers Out Contributions S Total Other Financing Sources (Uses) Excess (deficiency) of revenues over expenditures and other sources (uses) Beginning Net Assets Audit Adjustment Adjusted Beginning Net Assets S Interfund Transfers Out S Interfund Transfers In S Interfund Transfers Out S Interfund Transfers In S Interfund Inte	Excess (deficiency) of revenues over						
Interfund Transfers In \$	expenditures	\$	1,280,189	\$	(52,802)	\$	629,197
Interfund Transfers In	Other Financing Sources (Uses)						
Interfund Transfers Out Contributions \$		\$		e		e	
Contributions \$ - \$ - \$ \$			(1 900 000)		•		
Excess (deficiency) of revenues over expenditures and other sources (uses) \$ (619,811) \$ (52,802) \$ 629, \$ 629, \$ 629, \$ 8 8 8 8 8 1,360,911 \$ 1,951,810 \$ 1,727, \$ 8 8 8 8 1,210,711 \$ (171,055) \$ 8 8 8 1,210,711 \$ (171,055) \$ 8 8 8 1,210,711 \$ (171,055) \$ 8 8 8 1,951,810 \$ 1,727, \$ 1,72			(1,200,000)	₽ P			
Expenditures and other sources (uses) \$ (619,811) \$ (52,802) \$ 629,			(1,900,000)	\$	-		-
Audit Adjustment \$ 1,210,711 \$ (171,055) \$ Adjusted Beginning Net Assets \$ 2,571,622 \$ 1,780,755 \$ 1,727, Ending Net Assets \$ 1,951,810 \$ 1,727,954 \$ 2,357, Components of Ending Net Assets: Reserve for Revolving Cash \$ - \$ - \$ Reserve for Stores \$ - \$ - \$ Desig for Econ Uncertainties \$ - \$ - \$ Other Designations \$ - \$ - \$ Legally Restricted Fund Balance \$ 1,951,810 \$ 1,727,954 \$ 2,357,155 \$ Undesignated \$ 1,951,810 \$ 1,727,954 \$ 2,357,155 \$		\$	(619,811)	\$	(52,802)	\$	629,197
Audit Adjustment \$ 1,210,711 \$ (171,055) \$ Adjusted Beginning Net Assets \$ 2,571,622 \$ 1,780,755 \$ 1,727, Ending Net Assets \$ 1,951,810 \$ 1,727,954 \$ 2,357, Components of Ending Net Assets: Reserve for Revolving Cash \$ - \$ - \$ Reserve for Stores \$ - \$ - \$ Desig for Econ Uncertainties \$ - \$ - \$ Other Designations \$ - \$ - \$ Legally Restricted Fund Balance \$ 1,951,810 \$ 1,727,954 \$ 2,357,150 Undesignated \$ 1,951,810 \$ 1,727,954 \$ 2,357,150	Beginning Net Assets	S	1 360 911	•	1 051 810	c	1 727 054
Adjusted Beginning Net Assets \$ 2,571,622 \$ 1,780,755 \$ 1,727, \$ 1,951,810 \$ 1,727,954 \$ 2,357, \$ Components of Ending Net Assets: Reserve for Revolving Cash \$ - \$ - \$ - \$ Reserve for Stores \$ - \$ - \$ - \$ Desig for Econ Uncertainties \$ - \$ - \$ - \$ Other Designations \$ - \$ - \$ - \$ Legally Restricted Fund Balance \$ 1,951,810 \$ 1,727,954 \$ 2,357,15 \$ 2,357,15 \$ \$ 1,727,954 \$ 2,357,15 \$ 1,727,954 \$ 2,357,15 \$ 1,72							1,727,934
Ending Net Assets \$ 1,951,810 \$ 1,727,954 \$ 2,357, Components of Ending Net Assets: Reserve for Revolving Cash \$ - \$ - \$ Reserve for Stores \$ - \$ - \$ Desig for Econ Uncertainties \$ - \$ - \$ Other Designations \$ - \$ - \$ Legally Restricted Fund Balance \$ 1,951,810 \$ 1,727,954 \$ 2,357,55		s					1 727 054
Components of Ending Net Assets: Reserve for Revolving Cash \$ - \$ - \$ Reserve for Stores \$ - \$ - \$ Desig for Econ Uncertainties \$ - \$ - \$ Other Designations \$ - \$ - \$ Legally Restricted Fund Balance \$ - \$ - \$ Undesignated \$ 1,951,810 \$ 1,727,954 \$ 2,357,1		\$					2,357,150
Reserve for Revolving Cash \$ - \$ \$ Reserve for Stores \$ - \$ \$ Desig for Econ Uncertainties \$ - \$ - \$ Other Designations \$ - \$ - \$ Legally Restricted Fund Balance \$ - \$ - \$ Undesignated \$ 1,951,810 \$ 1,727,954 \$ 2,357,1							
Reserve for Stores \$ - \$ - \$ Desig for Econ Uncertainties \$ - \$ - \$ Other Designations \$ - \$ - \$ Legally Restricted Fund Balance \$ - \$ - \$ Undesignated \$ 1,951,810 \$ 1,727,954 \$ 2,357,1							
Reserve for Stores \$ - \$ - \$ Desig for Econ Uncertainties \$ - \$ - \$ Other Designations \$ - \$ - \$ Legally Restricted Fund Balance \$ - \$ - \$ Undesignated \$ 1,951,810 \$ 1,727,954 \$ 2,357,1		\$	T	\$	-	\$	_
Desig for Econ Uncertainties \$ - \$ - \$ Other Designations \$ - \$ - \$ Legally Restricted Fund Balance \$ - \$ - \$ Undesignated \$ 1,951,810 \$ 1,727,954 \$ 2,357,1	-	\$	-	\$			
Other Designations \$ - \$ Legally Restricted Fund Balance \$ - \$ - \$ Undesignated \$ 1,951,810 \$ 1,727,954 \$ 2,357,1	Desig for Econ Uncertainties	\$		\$			i de L
Legally Restricted Fund Balance \$ - \$ Undesignated \$ 1,951,810 \$ 1,727,954 \$ 2,357,1	Other Designations	\$					
Undesignated \$ 1,951,810 \$ 1,727,954 \$ 2,357,1	Legally Restricted Fund Balance	\$	-				
		\$	1,951.810		1.727 954		2 357 150
Iolai Enaing Net Assets \$ 1951 XIII \ \ 1727 054 \ \ \ 2257 :	Total Ending Net Assets	\$	1,951,810	\$	1,727,954	\$	2,357,150