

Covina-Valley Unified School District



Unaudited Actuals

2010-11

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

	Audited Actuals 2008-09	Audited Actuals 2009-10	Unaudited 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	\$ -	\$ -	\$ -
Other Outgo	\$ 6,637	\$ 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
 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 Out	\$ -	\$ -	\$ -
Contributions	\$ (3,847,738)	\$ (8,045,331)	\$ (9,056,486)
Total Other Financing Sources (Uses)	\$ 285,686	\$ (7,364,394)	\$ (6,802,873)
 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	\$ 13,039,781	\$ 13,484,963
Ending Fund Balance	\$ 13,039,781	\$ 13,484,963	\$ 15,970,155
 <i>Components of Ending Fund Balance:</i>			
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	\$ -	\$ -	\$ -
Undesignated	\$ -	\$ 10,173,355	\$ 12,676,600
Total Ending Fund Balance	\$ 13,039,781	\$ 13,484,963	\$ 15,970,155

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

	Audited Actuals 2008-09	Audited Actuals 2009-10	Unaudited 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	\$ -	\$ -	\$ 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 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
 <i>Components of Ending Fund Balance:</i>			
Reserve for Revolving Cash	\$ -	\$ -	\$ -
Reserve for Stores	\$ -	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -	\$ -
Other Designations	\$ -	\$ -	\$ -
Legally Restricted Fund Balance	\$ 7,344,808	\$ 1,865,980	\$ 1,950,761
Undesignated	\$ -	\$ -	\$ -
Total Ending Fund Balance	\$ 7,344,808	\$ 1,865,980	\$ 1,950,761

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

	Audited Actuals 2008-09	Audited Actuals 2009-10	Unaudited 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	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ 3,391,574	\$ -	\$ 1,500,000
 Excess (deficiency) of revenues over expenditures and other sources (uses)	 \$ 8,820,574	 \$ (5,033,646)	 \$ 2,569,972
Beginning Fund Balance	\$ 11,564,015	\$ 20,384,589	\$ 15,350,943
Audit Adjustment	\$ -	\$ -	\$ -
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
 <i>Components of Ending Fund Balance:</i>			
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	\$ 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

	Audited Actuals 2008-09	Audited Actuals 2009-10	Unaudited 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
 <i>Components of Ending Fund Balance:</i>			
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	\$ -	\$ -
Undesignated	\$ 3,337,597	\$ 3,599,831	\$ 1,803,623
Total Ending Fund Balance	\$ 3,529,654	\$ 3,690,054	\$ 1,878,861

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

	Audited Actuals 2008-09	Audited Actuals 2009-10	Unaudited Actuals 2010-11
Revenues			
Revenue Limit	\$ -	\$ -	\$ -
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	\$ -	\$ -	\$ -
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	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ (20,841)	\$ -	\$ (0)
 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
 <i>Components of Ending Fund Balance:</i>			
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

	Audited Actuals 2008-09	Audited Actuals 2009-10	Unaudited 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	\$ -	\$ 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	\$ -	\$ -	\$ -
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
 <i>Components of Ending Fund Balance:</i>			
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	\$ -	\$ -	\$ -
Undesignated	\$ 2,142,579	\$ 2,575,254	\$ 3,073,606
Total Ending Fund Balance	\$ 2,180,891	\$ 2,632,221	\$ 3,132,346

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

	Audited Actuals 2008-09	Audited Actuals 2009-10	Unaudited Actuals 2010-11
Revenues			
Revenue Limit	\$ -	\$ -	\$ -
Federal Revenues	\$ -	\$ -	\$ -
State Revenues	\$ 578,313	\$ 613,816	\$ 615,267
Other Local Revenues	\$ 12,079	\$ 18,331	\$ 12,787
Total Revenues	<u>\$ 590,392</u>	<u>\$ 632,147</u>	<u>\$ 628,054</u>
Expenditures			
Certificated Salaries	\$ -	\$ -	\$ -
Classified Salaries	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -
Books and Supplies	\$ 58,027	\$ 15,075	\$ 83,995
Services and Other Operating	\$ -	\$ 319,700	\$ 70,556
Capital Outlay	\$ 947,813	\$ 467,240	\$ 648,935
Other Outgo	\$ -	\$ -	\$ -
Direct Support	\$ -	\$ -	\$ -
Total Expenditures	<u>\$ 1,005,841</u>	<u>\$ 802,014</u>	<u>\$ 803,486</u>
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	\$ -	\$ -	\$ -
Contributions	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	<u>\$ 712,583</u>	<u>\$ 680,937</u>	<u>\$ 753,613</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ 297,134	\$ 511,070	\$ 578,181
Beginning Fund Balance	\$ 808,427	\$ 1,105,561	\$ 1,616,631
Audit Adjustment	\$ -	\$ -	\$ -
Adjusted Beginning Fund Balance	<u>\$ 808,427</u>	<u>\$ 1,105,561</u>	<u>\$ 1,616,631</u>
Ending Fund Balance	<u>\$ 1,105,561</u>	<u>\$ 1,616,631</u>	<u>\$ 2,194,812</u>
<i>Components of Ending Fund Balance:</i>			
Reserve for Revolving Cash	\$ -	\$ -	\$ -
Reserve for Stores	\$ -	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -	\$ -
Other Designations	\$ -	\$ -	\$ -
Legally Restricted Fund Balance	\$ -	\$ -	\$ -
Undesignated	\$ 1,105,561	\$ 1,616,631	\$ 2,194,812
Total Ending Fund Balance	<u>\$ 1,105,561</u>	<u>\$ 1,616,631</u>	<u>\$ 2,194,812</u>

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

COVINA-VALLEY UNIFIED SCHOOL DISTRICT
CAPITAL FACILITIES 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	\$ 169,331	\$ 65,762	\$ 657,262
Total Revenues	<u>\$ 169,331</u>	<u>\$ 65,762</u>	<u>\$ 657,262</u>
Expenditures			
Certificated Salaries	\$ -	\$ -	\$ -
Classified Salaries	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -
Books and Supplies	\$ -	\$ -	\$ -
Services and Other Operating	\$ 4,594	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Other Outgo	\$ -	\$ -	\$ -
Direct Support	\$ -	\$ -	\$ -
Total Expenditures	<u>\$ 4,594</u>	<u>\$ -</u>	<u>\$ -</u>
 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>	<u>\$ -</u>	<u>\$ -</u>
 Excess (deficiency) of revenues over expenditures and other sources (uses)	 \$ 164,737	 \$ 65,762	 \$ 657,262
 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	<u>\$ 1,203,793</u>	<u>\$ 1,269,555</u>	<u>\$ 1,926,818</u>
 <i>Components of Ending Fund Balance:</i>			
Reserve for Revolving Cash	\$ -	\$ -	\$ -
Reserve for Stores	\$ -	\$ -	\$ -
Design for Econ Uncertainties	\$ -	\$ -	\$ -
Other Designations	\$ -	\$ -	\$ -
Legally Restricted Fund Balance	\$ -	\$ -	\$ -
Undesignated	\$ 1,203,793	\$ 1,269,555	\$ 1,926,818
Total Ending Fund Balance	<u>\$ 1,203,793</u>	<u>\$ 1,269,555</u>	<u>\$ 1,926,818</u>

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

	Audited Actuals 2008-09	Audited Actuals 2009-10	Unaudited Actuals 2010-11
Revenues			
Revenue Limit	\$ -	\$ -	\$ -
Federal Revenues	\$ -	\$ -	\$ -
State Revenues	\$ 2,063,152	\$ 4,214,573	\$ -
Other Local Revenues	\$ 48,437	\$ 58,885	\$ 90,621
Total Revenues	<u>\$ 2,111,589</u>	<u>\$ 4,273,458</u>	<u>\$ 90,621</u>
Expenditures			
Certificated Salaries	\$ -	\$ -	\$ -
Classified Salaries	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -
Books and Supplies	\$ -	\$ -	\$ -
Services and Other Operating	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Other Outgo	\$ -	\$ -	\$ -
Direct Support	\$ -	\$ -	\$ -
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
 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	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (2,714,573)</u>
 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	<u>\$ 729,111</u>	<u>\$ 2,840,700</u>	<u>\$ 7,114,158</u>
Ending Fund Balance	<u>\$ 2,840,700</u>	<u>\$ 7,114,158</u>	<u>\$ 4,490,207</u>
 <i>Components of Ending Fund Balance:</i>			
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	<u>\$ 2,840,700</u>	<u>\$ 7,114,158</u>	<u>\$ 4,490,207</u>

COVINA-VALLEY UNIFIED SCHOOL DISTRICT
SPECIAL RESERVE - CAPITAL OUTLAY 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	\$ 299	\$ 173	\$ 162
Total Revenues	<u>\$ 299</u>	<u>\$ 173</u>	<u>\$ 162</u>
Expenditures			
Certificated Salaries	\$ -	\$ -	\$ -
Classified Salaries	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -
Books and Supplies	\$ -	\$ -	\$ -
Services and Other Operating	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Other Outgo	\$ -	\$ -	\$ -
Direct Support	\$ -	\$ -	\$ -
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
 Excess (deficiency) of revenues over expenditures	 \$ 299	 \$ 173	 \$ 162
Other Financing Sources (Uses)			
Interfund Transfers In	\$ -	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -	\$ -
Contributions	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
 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	<u>\$ 11,793</u>	<u>\$ 12,092</u>	<u>\$ 12,265</u>
Ending Fund Balance	<u>\$ 12,092</u>	<u>\$ 12,265</u>	<u>\$ 12,426</u>
 <i>Components of Ending Fund Balance:</i>			
Reserve for Revolving Cash	\$ -	\$ -	\$ -
Reserve for Stores	\$ -	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -	\$ -
Other Designations	\$ -	\$ -	\$ -
Legally Restricted Fund Balance	\$ -	\$ -	\$ -
Undesignated	\$ 12,092	\$ 12,265	\$ 12,426
Total Ending Fund Balance	<u>\$ 12,092</u>	<u>\$ 12,265</u>	<u>\$ 12,426</u>

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

	Audited Actuals 2008-09	Audited Actuals 2009-10	Unaudited 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	\$ -	\$ -	\$ -
Classified Salaries	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -
Books and Supplies	\$ -	\$ -	\$ -
Services and Other Operating	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Other Outgo	\$ 5,546,551	\$ 5,949,051	\$ 6,144,750
Direct Support	\$ -	\$ -	\$ -
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	\$ -	\$ -	\$ -
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
 <i>Components of Ending Fund Balance:</i>			
Reserve for Revolving Cash	\$ -	\$ -	\$ -
Reserve for Stores	\$ -	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -	\$ -
Other Designations	\$ -	\$ -	\$ -
Legally Restricted Fund Balance	\$ -	\$ -	\$ -
Undesignated	\$ 3,077,328	\$ 3,206,917	\$ 3,593,414
Total Ending Fund Balance	\$ 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	<u>\$ 909,935</u>	<u>\$ 632,125</u>	<u>\$ 570,928</u>
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	\$ -	\$ -	\$ -
Other Outgo	\$ -	\$ -	\$ -
Direct Support	\$ -	\$ -	\$ -
Total Expenditures	<u>\$ 929,416</u>	<u>\$ 648,177</u>	<u>\$ 585,803</u>
 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)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
 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	<u>\$ 54,895</u>	<u>\$ 35,414</u>	<u>\$ 19,362</u>
Ending Net Assets	<u>\$ 35,414</u>	<u>\$ 19,362</u>	<u>\$ 4,487</u>
 <i>Components of Ending Net Assets:</i>			
Reserve for Revolving Cash	\$ -	\$ -	\$ -
Reserve for Stores	\$ -	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -	\$ -
Other Designations	\$ -	\$ -	\$ -
Legally Restricted Fund Balance	\$ -	\$ -	\$ -
Undesignated	\$ 35,414	\$ 19,362	\$ 4,487
Total Ending Net Assets	<u>\$ 35,414</u>	<u>\$ 19,362</u>	<u>\$ 4,487</u>

COVINA-VALLEY UNIFIED SCHOOL DISTRICT
SELF INSURANCE 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	\$ 15,332,472	\$ 14,315,785	\$ 12,208,818
Total Revenues	<u>\$ 15,332,472</u>	<u>\$ 14,315,785</u>	<u>\$ 12,208,818</u>
Expenditures			
Certificated Salaries	\$ -	\$ -	\$ -
Classified Salaries	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -
Books and Supplies	\$ 3,759	\$ -	\$ 38,168
Services and Other Operating	\$ 14,048,524	\$ 14,368,586	\$ 11,541,453
Capital Outlay	\$ -	\$ -	\$ -
Other Outgo	\$ -	\$ -	\$ -
Direct Support	\$ -	\$ -	\$ -
Total Expenditures	<u>\$ 14,052,283</u>	<u>\$ 14,368,586</u>	<u>\$ 11,579,621</u>
Excess (deficiency) of revenues over expenditures	\$ 1,280,189	\$ (52,802)	\$ 629,197
Other Financing Sources (Uses)			
Interfund Transfers In	\$ -	\$ -	\$ -
Interfund Transfers Out	\$ (1,900,000)	\$ -	\$ -
Contributions	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	<u>\$ (1,900,000)</u>	<u>\$ -</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	<u>\$ (619,811)</u>	<u>\$ (52,802)</u>	<u>\$ 629,197</u>
Beginning Net Assets	\$ 1,360,911	\$ 1,951,810	\$ 1,727,954
Audit Adjustment	\$ 1,210,711	\$ (171,055)	\$ -
Adjusted Beginning Net Assets	<u>\$ 2,571,622</u>	<u>\$ 1,780,755</u>	<u>\$ 1,727,954</u>
Ending Net Assets	<u>\$ 1,951,810</u>	<u>\$ 1,727,954</u>	<u>\$ 2,357,150</u>
<i>Components of Ending Net Assets:</i>			
Reserve for Revolving Cash	\$ -	\$ -	\$ -
Reserve for Stores	\$ -	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -	\$ -
Other Designations	\$ -	\$ -	\$ -
Legally Restricted Fund Balance	\$ -	\$ -	\$ -
Undesignated	\$ 1,951,810	\$ 1,727,954	\$ 2,357,150
Total Ending Net Assets	<u>\$ 1,951,810</u>	<u>\$ 1,727,954</u>	<u>\$ 2,357,150</u>