

CAPITAL FACILITIES
ACCOUNT/FUND
Capital Projects Fund

CALIFORNIA STATE
DEPT OF EDUCATION
Form J-217(Rev 03/89)

REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE

| Luna Springs Unified School District | | RIVERSIDE County, California | | | |
|--|----------------------------|--------------------------------|--------------------|-----------------------|--------------|
| Description | Source/ Object Codes | 1988/89 Unaudited Actual | 1989/90 Budget | Percent Difference | (EDF) No. |
| A. REVENUES | | | | | |
| 1) Revenue Limit Sources | 8010-8099 | +XXXXXXXXXXXXXXXXX | +XXXXXXXXXXXXXXXXX | | 1200 |
| 2) Federal Revenue | 8100-8299 | +XXXXXXXXXXXXXXXXX | +XXXXXXXXXXXXXXXXX | | 1230 |
| 3) Other State Revenues | 8300-8599 | + 0 | + 0 | | 1450 |
| 4) Other Local Revenues | 8600-8799 | + 5,479,755 | + 4,955,000 | -9.6 | 1577 |
| 5) Prior Year Revenue Adjustments (A/R, A/P) | 8800-8899 | + 0 | +XXXXXXXXXXXXXXXXX | | 1001 |
| 6) TOTAL REVENUES | | = 5,479,755 | = 4,955,000 | -9.6 | 1599 |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | 1000-1999 | + 0 | + 0 | | 1627 |
| 2) Classified Salaries | 2000-2599 | + 118,868 | + 146,353 | 23.1 | 1651 |
| 3) Employee Benefits | 3000-3999 | + 38,483 | + 47,304 | 22.9 | 1702 |
| 4) Books and Supplies | 4000-4999 | + 7,540 | + 12,000 | 58.7 | 1729 |
| 5) Services, Other Operating Expenses | 5000-5899 | + 894,945 | + 686,365 | -23.3 | 1762 |
| 6) Capital Outlay | 6000-6599 | + 1,761,637 | + 1,603,317 | -8.0 | 1780 |
| 7) Other Outgo | 7100-7299 | + 0 | + 0 | | 1846 |
| 8) Direct Support/Indirect Costs | 7300-7399 | +XXXXXXXXXXXXXXXXX | +XXXXXXXXXXXXXXXXX | | 1855 |
| 9) Prior Year Expenditure and Other Adjustments (A/R, A/P) | 7400-7599 | + 0 | +XXXXXXXXXXXXXXXXX | | 1002 |
| 10) TOTAL EXPENDITURES | | = 2,821,493 | = 2,495,339 | -11.6 | 1857 |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B10) | | | | | |
| | | = 2,658,262 | = 2,459,661 | -7.5 | 1859 |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | 8910-8929 | + 0 | + 0 | | 1880 |
| b) Transfers Out | 7610-7629 | - 1,418,327 | - 0 | -100.0 | 1903 |
| 2) Other Sources/Uses | | | | | |
| a) Sources | 8930-8979 | + 0 | + 0 | | 1934 |
| b) Uses | 7630-7699 | - 0 | - 0 | | 1967 |

CAPITAL FACILITIES
ACCOUNT/FUND
Capital Projects Fund

REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE

La Springs Unified School District

RIVERSIDE County, California

| Description | Source/ Object Codes | 1988/89 Unaudited Actual | 1987/90 Budget | Percent Difference | EDF No. |
|--|----------------------------|--------------------------------|-------------------|-----------------------|------------|
| D. OTHER FINANCING SOURCES/USES (Cont.) | | | | | |
| 3) Contributions to Restricted Programs | | | | | |
| a) Statutory | 8980-8989 | +xxxxxxxxxxxxxxxx | +xxxxxxxxxxxxxxxx | | 1970 |
| b) Other | 8990-8999 | +xxxxxxxxxxxxxxxx | +xxxxxxxxxxxxxxxx | | 1972 |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | = -1,418,387 | = 0 | -100.0 | 1977 |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | | | |
| | | = 1,239,875 | = 2,459,661 | 98.4 | 1979 |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Balance | | | | | |
| a) As of July 1 - Unaudited | 9791 | + 4,218,486 | + 5,458,361 | 29.4 | 1980 |
| b) Audit Adjustments | 9792 | + 0 | +xxxxxxxxxxxxxxxx | | 1981 |
| c) As of July 1-Audited (F1a + F1b) | | = 4,218,486 | =xxxxxxxxxxxxxxxx | | |
| d) Adjustment for Restatements | 9793 | + 0 | +xxxxxxxxxxxxxxxx | | 1982 |
| e) Net Beginning Bal. (F1c + F1d) | | = 4,218,486 | = 5,458,361 | 29.4 | |
| 2) Ending Balance, June 30 (E + F1e) (Beginning Balance in Budget Year) | | = 5,458,361 | = 7,918,022 | 45.1 | 1984 |
| Components of Ending Fund Balance | | | | | |
| a) Reserved Amounts | | | | | |
| Revolving Cash | 9611 | - 0 | - 0 | | 1986 |
| Stores | 9612 | -xxxxxxxxxxxxxxxx | -xxxxxxxxxxxxxxxx | | 1988 |
| Prepaid Expenditures | 9613 | - 0 | - 0 | | 1990 |
| General Reserve (EC 42124) | 9630 | -xxxxxxxxxxxxxxxx | -xxxxxxxxxxxxxxxx | | 1992 |
| b) Designated Amounts Designated for Economic Uncertainties | 9710 | - 2,127,646 | - 2,632,307 | 23.7 | 1996 |
| Designated for State Match | 9720-9789 | - 3,330,715 | - 5,295,715 | 56.7 | 1998 |
| ----- | | - 0 | - 0 | | 1998 |
| ----- | | - 0 | - 0 | | 1998 |
| c) Undesignated Amount | 9790 | = 0 | =xxxxxxxxxxxxxxxx | | 1999 |
| d) Unappropriated Amount | 9790 | =xxxxxxxxxxxxxxxx | = 0 | | 1999 |

1989/90 BUDGET
 CAPITAL FACILITIES
 ACCOUNT/FUND
 Capital Projects Fund
 FUND RECONCILIATION

Form J-217
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Palms Springs Unified School District

RIVERSIDE County, California

| Description | | 1988/89 Unaudited Actual |
|---|------|--------------------------------|
| 6. ASSETS | | |
| 1) Cash | | |
| a) in County Treasury | 9110 | 3,545,602 |
| b) in Banks | 9120 | 0 |
| c) in Revolving Fund | 9130 | 0 |
| d) with Fiscal Agent | 9135 | 0 |
| e) collections awaiting deposit | 9140 | 655,513 |
| 2) Investments | 9150 | 0 |
| 3) Accounts Receivable | 9160 | 92,489 |
| 4) Due From Other Funds | 9170 | 1,582,904 |
| 5) Stores Inventory | 9210 | XXXXXXXXXXXXXX |
| 6) Prepaid Expenditures | 9220 | 0 |
| 7) Other Current Assets | 9300 | 0 |
| 8) TOTAL ASSETS | | 5,876,510 |
| LIABILITIES | | |
| 1) Accounts Payable | 9510 | 29,204 |
| 2) Due to Other Funds | 9520 | 388,943 |
| 3) Deferred Revenue | 9540 | 0 |
| 4) Other Liabilities | 9590 | 0 |
| 5) TOTAL LIABILITIES | | 418,147 |
| 7. FUND EQUITY | | |
| Ending Fund Balance, June 30 (must agree with line F2) (68 - 45) | | 5,458,361 |

REVENUE DETAIL

a Springs Unified School District

RIVERSIDE County, California

| Description | Source/ Object Codes | 1988/89 Unaudited Actual | 1989/90 Budget | Percent Difference | EDF (%) |
|---|----------------------------|--------------------------------|------------------------|-----------------------|-------------|
| OTHER STATE REVENUES | | | | | |
| Other State Revenue | | | | | |
| Tax Relief Subventions | | | | | |
| Restricted Levies - Other Homeowners' Exemptions | 8575 | 0 | 0 | | 1435 |
| Other Subventions/In-Lieu Taxes | 8576 | 0 | 0 | | 1440 |
| All Other State Revenue | 8590 | 0 | 0 | | 1445 |
| TOTAL, OTHER STATE REVENUES | | 0 | 0 | | 1450 |
| OTHER LOCAL REVENUES | | | | | |
| Local Revenue | | | | | |
| County and District Taxes | | | | | |
| Restricted Levies - Other Secured Roll | 8615 | 0 | 0 | | 1465 |
| Unsecured Roll | 8616 | 0 | 0 | | 1468 |
| Prior Years' Taxes | 8617 | 0 | 0 | | 1471 |
| Supplemental Taxes | 8618 | 0 | 0 | | 1474 |
| Non Ad Valorem Taxes Parcel Taxes | 8621 | 0 | 0 | | 1477 |
| Interest | 8660 | 254,861 | 100,000 | -61.1 | 1505 |
| Other Local Revenue Mitigation/Developer Fees | 8661 | 5,222,894 | 4,855,000 | -7.0 | 1526 |
| Other Local Revenue All Other Local Revenue | 8699 | 0 | 0 | | 1540 |
| TOTAL, OTHER LOCAL REVENUES | | 5,479,755 | 4,955,000 | -9.6 | 1597 |
| PRIOR YEAR REVENUE ADJUSTMENTS | | | | | |
| Accounts Receivable | 8800-8849 | 0 | XXXXXXXXXXXXXXX | | |
| Accounts Payable | 8850-8899 | 0 | XXXXXXXXXXXXXXX | | |
| TOTAL, PRIOR YEAR REVENUE ADJUSTMENTS | | 0 | XXXXXXXXXXXXXXX | | 1001 |
| TOTAL, REVENUES | | 5,479,755 | 4,955,000 | -9.6 | 1599 |

1989/90 BUDGET
CAPITAL FACILITIES
ACCOUNT/FUND
Capital Projects Fund

EXPENDITURE DETAIL

■ Springs Unified School District

RIVERSIDE County, California

| Description | Source/ Object Codes | 1988/89 Unaudited Actual | 1989/90 Budget | Percent Difference | EDP No. |
|--------------------------------------|----------------------------|--------------------------------|-------------------|-----------------------|-------------|
| CERTIFICATED SALARIES | | | | | |
| Other Certificated Salaries | 1900 | 0 | 0 | | 1624 |
| TOTAL, CERTIFICATED SALARIES | | 0 | 0 | | 1627 |
| CLASSIFIED SALARIES | | | | | |
| Administrative Salaries | 2200 | 97,101 | 125,337 | 29.1 | 1633 |
| Clerical/Office Salaries | 2300 | 21,767 | 21,016 | -3.5 | 1636 |
| Maintenance and Operations Salaries | 2400 | 0 | 0 | | 1639 |
| Other Classified Salaries | 2900 | 0 | 0 | | 1648 |
| TOTAL, CLASSIFIED SALARIES | | 118,868 | 146,353 | 23.1 | 1651 |
| EMPLOYEE BENEFITS | | | | | |
| STRS | 3100 | 0 | 0 | | 1653 |
| PERS | 3200 | 9,866 | 12,562 | 27.3 | 1659 |
| GASDI and Medicare | 3300 | 8,678 | 10,467 | 20.6 | 1665 |
| Health and Welfare Benefits | 3400 | 17,043 | 20,999 | 23.2 | 1677 |
| Unemployment Insurance | 3500 | 60 | 73 | 21.7 | 1683 |
| Workers' Compensation | 3600 | 2,836 | 3,203 | 12.9 | 1689 |
| Other Employee Benefits | 3900 | 0 | 0 | | 1695 |
| TOTAL, EMPLOYEE BENEFITS | | 38,483 | 47,304 | 22.9 | 1702 |
| BOOKS AND SUPPLIES | | | | | |
| Textbooks | 4100 | 0 | 0 | | 1704 |
| Instructional Materials and Supplies | 4300 | 0 | 0 | | 1714 |
| Other Supplies | 4500 | 7,560 | 12,000 | 58.7 | 1719 |
| TOTAL, BOOKS AND SUPPLIES | | 7,560 | 12,000 | 58.7 | 1729 |

1989/90 BUDGET
 CAPITAL FACILITIES
 ACCOUNT/FUND
 Capital Projects Fund
 EXPENDITURE DETAIL

Form J-217
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La Brea Springs Unified School District

RIVERSIDE County, California

| Description | Source/ Object Codes | 1988/89 Unaudited Actual | 1989/90 Budget | Percent Difference | EDP No. |
|--|----------------------------|--------------------------------|---------------------------|-----------------------|-------------|
| SERVICES, OTHER OPERATING EXPENSES | | | | | |
| Travel and Conferences | 5200 | 15,326 | 13,700 | -10.5 | 1739 |
| Insurance | 5400 | 0 | 0 | | 1745 |
| Rentals, Leases and Repairs | 5600 | 646,589 | 561,665 | -13.1 | 1751 |
| Direct Costs - Interfund Services | 5750-5799 | 14,145 | 0 | -100.0 | 1756 |
| Other Services and Operating Expenditures | 5800 | 218,885 | 111,000 | -49.3 | 1759 |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES | | 894,945 | 686,365 | -23.3 | 1762 |
| CAPITAL OUTLAY | | | | | |
| Sites and Improvements of Sites | 6100 | 94,815 | 0 | -100.0 | 1755 |
| Buildings and Improvements of Buildings | 6200 | 1,367,706 | 1,501,789 | 9.8 | 1768 |
| Equipment | 6400 | 392,498 | 101,528 | -66.4 | 1774 |
| Equipment Replacement | 6500 | 6,617 | 0 | -100.0 | 1777 |
| TOTAL, CAPITAL OUTLAY | | 1,761,637 | 1,603,317 | -8.0 | 1760 |
| OTHER OUTGO | | | | | |
| FERS Reduction from Revenue Limit | 7270 | 0 | 0 | | 1831 |
| TOTAL, OTHER OUTGO | | 0 | 0 | | 1846 |
| PRIOR YEAR EXPENDITURE AND OTHER ADJUSTMENTS | | | | | |
| Accounts Payable | 7400-7499 | 0 | XXXXXXXXXXXXXXXXXX | | |
| Accounts Receivable | 7500-7599 | 0 | XXXXXXXXXXXXXXXXXX | | |
| Other Adjustments | 7590-7599 | 0 | XXXXXXXXXXXXXXXXXX | | |
| TOTAL, PRIOR YEAR EXPENDITURE AND OTHER ADJUSTMENTS | | 0 | XXXXXXXXXXXXXXXXXX | | 1802 |
| TOTAL, EXPENDITURES | | 2,821,493 | 2,495,339 | -11.5 | 1857 |

OTHER FINANCING SOURCES/USES DETAIL

| La Springs Unified School District | | RIVERSIDE County, California | | | |
|---|----------------------------|--------------------------------|-------------------|-----------------------|------------|
| Description | Source/ Object Codes | 1988/89 Unaudited Actual | 1989/90 Budget | Percent Difference | EDF No. |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | 8919 | 0 | 0 | | 1872 |
| (a) TOTAL, INTERFUND TRANSFERS IN | | 0 | 0 | | 1880 |
| INTERFUND TRANSFERS OUT | | | | | |
| To: State School Building Fund | 7613 | 1,418,387 | 0 | -100.0 | 1896 |
| Other Authorized Interfund Transfers Out | 7619 | 0 | 0 | | 1894 |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | 1,418,387 | 0 | -100.0 | 1903 |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized Districts | 8945 | 0 | 0 | | 1924 |
| Proceeds from Certificates of Participation | 8971 | 0 | 0 | | 1926 |
| (c) TOTAL, SOURCES | | 0 | 0 | | 1934 |
| USES | | | | | |
| Debt Service | | | | | |
| Other Debt Service Payments | 7639 | 0 | 0 | | 1948 |
| Other | | | | | |
| Transfers from Funds of Lapsed/Reorganized Districts | 7651 | 0 | 0 | | 1957 |
| (d) TOTAL, USES | | 0 | 0 | | 1967 |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | |
| (a - b + c - d) | | -1,418,387 | 0 | -100.0 | 1977 |

STATE SCHOOL BUILDING
LEASE/PURCHASE FUND
Capital Projects Fund

CALIFORNIA STATE
DEPT OF EDUCATION
Form J-21B (Rev 03/89)

REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE

| Palm Springs Unified School District | | RIVERSIDE County, California | | | |
|--|----------------------------|--------------------------------|--------------------|-----------------------|------------|
| Description | Source/ Object Codes | 1988/89 Unaudited Actual | 1989/90 Budget | Percent Difference | ESF No. |
| A. REVENUES | | | | | |
| 1) Revenue Limit Sources | 8010-8099 | +XXXXXXXXXXXXXXXXX | +XXXXXXXXXXXXXXXXX | | 1200 |
| 2) Federal Revenue | 8100-8299 | + 0 | + 0 | | 1280 |
| 3) Other State Revenues | 8300-8599 | +XXXXXXXXXXXXXXXXX | +XXXXXXXXXXXXXXXXX | | 1450 |
| 4) Other Local Revenues | 8600-8799 | + 134,575 | + 0 | -100.0 | 1597 |
| 5) Prior Year Revenue Adjustments (A/R, A/P) | 8800-8899 | + 0 | +XXXXXXXXXXXXXXXXX | | 1001 |
| 6) TOTAL REVENUES | | = 134,575 | = 0 | -100.0 | 1599 |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | 1000-1999 | +XXXXXXXXXXXXXXXXX | +XXXXXXXXXXXXXXXXX | | 1627 |
| 2) Classified Salaries | 2000-2999 | + 0 | + 0 | | 1651 |
| 3) Employee Benefits | 3000-3999 | + 0 | + 0 | | 1702 |
| 4) Books and Supplies | 4000-4999 | + 0 | + 0 | | 1729 |
| 5) Services, Other Operating Expenses | 5000-5899 | + 0 | + 0 | | 1762 |
| 6) Capital Outlay | 6000-6599 | + 11,817,008 | + 21,749,961 | 84.1 | 1780 |
| 7) Other Outgo | 7100-7299 | + 0 | + 0 | | 1846 |
| 8) Direct Support/Indirect Costs | 7300-7399 | +XXXXXXXXXXXXXXXXX | +XXXXXXXXXXXXXXXXX | | 1855 |
| 9) Prior Year Expenditure and Other Adjustments (A/R, A/P) | 7400-7599 | + 0 | +XXXXXXXXXXXXXXXXX | | 1002 |
| 10) TOTAL EXPENDITURES | | = 11,817,008 | = 21,749,961 | 84.1 | 1857 |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B10) | | | | | |
| | | = -11,682,433 | = -21,749,961 | 86.2 | 1859 |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | 8910-8929 | + 1,445,215 | + 0 | -100.0 | 1880 |
| b) Transfers Out | 7610-7629 | - 0 | - 0 | | 1903 |
| 2) Other Sources/Uses | | | | | |
| a) Sources | 8930-8979 | + 11,943,717 | + 21,843,884 | 82.9 | 1934 |
| b) Uses | 7630-7690 | - 0 | - 0 | | 1967 |

STATE SCHOOL BUILDING
LEASE/PURCHASE FUND
Capital Projects Fund

REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE

Pair Springs Unified School District RIVERSIDE County, California

| Description | Source/ Object Codes | 1988/89 Unaudited Actual | 1989/90 Budget | Percent Difference | FY No. |
|--|----------------------------|--------------------------------|--------------------|-----------------------|-----------|
| D. OTHER FINANCING SOURCES/USES (Cont.) | | | | | |
| 3) Contributions to Restricted Programs | | | | | |
| a) Statutory | 8950-8989 | +XXXXXXXXXXXXXXXXX | +XXXXXXXXXXXXXXXXX | | 1970 |
| b) Other | 8990-8999 | +XXXXXXXXXXXXXXXXX | +XXXXXXXXXXXXXXXXX | | 1972 |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | = 13,388,932 | = 21,843,884 | 63.1 | 1977 |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | | | |
| | | = 1,706,499 | = 93,923 | -94.5 | 1979 |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Balance | | | | | |
| a) As of July 1 - Unaudited | 9791 | + 126,290 | + 1,832,789 | 1,351.3 | 1980 |
| b) Audit Adjustments | 9792 | + 0 | +XXXXXXXXXXXXXXXXX | | 1981 |
| c) As of July 1-Audited (F1a + F1b) | | = 126,290 | =XXXXXXXXXXXXXXXXX | | |
| d) Adjustment for Restatements | 9793 | + 0 | +XXXXXXXXXXXXXXXXX | | 1982 |
| e) Net Beginning Bal. (F1c + F1d) | | = 126,290 | = 1,832,789 | 1,351.3 | |
| 2) Ending Balance, June 30 (E + F1e) (Beginning Balance in Budget Year) | | = 1,832,789 | = 1,926,712 | 5.1 | 1984 |
| Components of Ending Fund Balance | | | | | |
| a) Reserved Amounts | | | | | |
| Revolving Cash | 9611 | - 0 | - 0 | | 1986 |
| Stores | 9612 | -XXXXXXXXXXXXXXXXX | -XXXXXXXXXXXXXXXXX | | 1988 |
| Prepaid Expenditures | 9613 | - 0 | - 0 | | 1990 |
| General Reserve (EC 42124) | 9630 | -XXXXXXXXXXXXXXXXX | -XXXXXXXXXXXXXXXXX | | 1992 |
| b) Designated Amounts | | | | | |
| Designated for Economic Uncertainties | 9710 | - 1,832,789 | - 1,926,712 | 5.1 | 1996 |
| Designated for | 9720-9789 | - 0 | - 0 | | 1993 |
| ----- | | - 0 | - 0 | | 1995 |
| ----- | | - 0 | - 0 | | 1993 |
| ----- | | - 0 | - 0 | | 1993 |
| c) Undesignated Amount | 9790 | = 0 | =XXXXXXXXXXXXXXXXX | | 1999 |
| d) Unappropriated Amount | 9790 | =XXXXXXXXXXXXXXXXX | = 0 | | 1999 |

STATE SCHOOL BUILDING
LEASE/PURCHASE FUND
Capital Projects Fund

FUND RECONCILIATION

Fair Springs Unified School District

RIVERSIDE County, California

| Description | | 1989/90 Unaudited Actual |
|---|------|--------------------------------|
| B. ASSETS | | |
| 1) Cash | | |
| a) in County Treasury | 9110 | + 2,588,213 |
| b) in Banks | 9120 | + 0 |
| c) in Revolving Fund | 9130 | + 0 |
| d) with Fiscal Agent | 9135 | + 0 |
| e) collections awaiting deposit | 9140 | + 0 |
| 2) Investments | 9150 | + 0 |
| 3) Accounts Receivable | 9160 | + 3,383,508 |
| 4) Due From Other Funds | 9170 | + 410,276 |
| 5) Stores Inventory | 9210 | +XXXXXXXXXXXXXXXXXX |
| 6) Prepaid Expenditures | 9220 | + 0 |
| 7) Other Current Assets | 9300 | + 0 |
| 8) TOTAL ASSETS | | = 6,381,997 |
| M. LIABILITIES | | |
| 1) Accounts Payable | 9510 | + 1,410,524 |
| 2) Due to Other Funds | 9520 | + 3,138,684 |
| 3) Deferred Revenue | 9540 | + 0 |
| 4) Other Liabilities | 9590 | + 0 |
| 5) TOTAL LIABILITIES | | = 4,549,208 |
| I. FUND EQUITY | | |
| Ending Fund Balance, June 30 (must agree with line F2) (68 - H5) | | = 1,832,789 |

Final Budget
As of September 12, 1989

1989/90 BUDGET
STATE SCHOOL BUILDING
LEASE/PURCHASE FUND
Capital Projects Fund

CALIFORNIA STATE
DEPT OF EDUCATION
Form J-218 (Rev 03/89)
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REVENUE DETAIL

| Pala Springs Unified School District | | RIVERSIDE County, California | | | | |
|--|----------------------------|--------------------------------|-------------------|-----------------------|-------------|--|
| Description | Source/ Object Codes | 1988/89 Unaudited Actual | 1989/90 Budget | Percent Difference | EDF No. | |
| FEDERAL REVENUES | | | | | | |
| School Construction | 8130 | 0 | 0 | | 1210 | |
| Other Federal Revenue | 8290 | 0 | 0 | | 1275 | |
| TOTAL, FEDERAL REVENUES | | 0 | 0 | | 1289 | |
| OTHER LOCAL REVENUES | | | | | | |
| Local Revenue | | | | | | |
| Leases and Rentals | 8650 | 0 | 0 | | 1500 | |
| Interest | 8660 | 134,575 | 0 | -100.0 | 1505 | |
| Other Local Revenue | | | | | | |
| All Other Local Revenue | 8699 | 0 | 0 | | 1540 | |
| TOTAL, OTHER LOCAL REVENUES | | 134,575 | 0 | -100.0 | 1597 | |
| PRIOR YEAR REVENUE ADJUSTMENTS | | | | | | |
| Accounts Receivable | 8600-8849 | 0 | 0 | | | |
| Accounts Payable | 8850-8899 | 0 | 0 | | | |
| TOTAL, PRIOR YEAR REVENUE ADJUSTMENTS | | 0 | 0 | | 1001 | |
| TOTAL, REVENUES | | 134,575 | 0 | -100.0 | 1599 | |

EXPENDITURE DETAIL

Palm Springs Unified School District

RIVERSIDE County, California

| Description | Source/ Object Codes | 1988/89 Unaudited Actual | 1989/90 Budget | Percent Difference | EDP No. |
|---|----------------------------|--------------------------------|-------------------|-----------------------|-------------|
| CLASSIFIED SALARIES | | | | | |
| Maintenance and Operations Salaries | 2400 | 0 | 0 | | 1639 |
| Other Classified Salaries | 2900 | 0 | 0 | | 1648 |
| TOTAL, CLASSIFIED SALARIES | | 0 | 0 | | 1651 |
| EMPLOYEE BENEFITS | | | | | |
| STRS | 3100 | 0 | 0 | | 1653 |
| PERS | 3200 | 0 | 0 | | 1659 |
| OASDI and Medicare | 3300 | 0 | 0 | | 1665 |
| Health and Welfare Benefits | 3400 | 0 | 0 | | 1677 |
| Unemployment Insurance | 3500 | 0 | 0 | | 1663 |
| Workers' Compensation | 3600 | 0 | 0 | | 1689 |
| Other Employee Benefits | 3900 | 0 | 0 | | 1695 |
| TOTAL, EMPLOYEE BENEFITS | | 0 | 0 | | 1702 |
| BOOKS AND SUPPLIES | | | | | |
| Other Supplies | 4500 | 0 | 0 | | 1719 |
| TOTAL, BOOKS AND SUPPLIES | | 0 | 0 | | 1729 |
| SERVICES, OTHER OPERATING EXPENSES | | | | | |
| Travel and Conferences | 5200 | 0 | 0 | | 1739 |
| Insurance | 5400 | 0 | 0 | | 1745 |
| Rentals, Leases and Repairs | 5600 | 0 | 0 | | 1751 |
| Direct Costs - Interfund Services | 5750-5799 | 0 | 0 | | 1756 |
| Other Services and Operating Expenditures | 5800 | 0 | 0 | | 1759 |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES | | 0 | 0 | | 1762 |

STATE SCHOOL BUILDING
LEASE/PURCHASE FUND
Capital Projects Fund

EXPENDITURE DETAIL

Rala Springs Unified School District

RIVERSIDE County, California

| Description | Source/ Object Codes | 1988/89 Unaudited Actual | 1989/90 Budget | Percent Difference | ECF No. |
|--|----------------------------|--------------------------------|---------------------------|-----------------------|-------------|
| CAPITAL OUTLAY | | | | | |
| Sites and Improvements of Sites | 6100 | 1,640,404 | 1,096,976 | -33.1 | 1765 |
| Buildings and Improvements of Buildings | 6200 | 9,699,754 | 19,464,344 | 100.7 | 1768 |
| Books and Media for New and Expanded Libraries | 6300 | 124,278 | 0 | -100.0 | 1771 |
| Equipment | 6400 | 352,572 | 31,429 | -91.1 | 1774 |
| Equipment Replacement | 6500 | 0 | 1,157,212 | NEW | 1777 |
| TOTAL, CAPITAL OUTLAY | | 11,817,008 | 21,749,961 | 84.1 | 1780 |
| OTHER OUTGO | | | | | |
| PERS Reduction from Revenue Limit | 7270 | 0 | 0 | | 1831 |
| TOTAL, OTHER OUTGO | | 0 | 0 | | 1846 |
| PRIOR YEAR EXPENDITURE AND OTHER ADJUSTMENTS | | | | | |
| Accounts Payable | 7400-7499 | 0 | XXXXXXXXXXXXXXXXXX | | |
| Accounts Receivable | 7500-7589 | 0 | XXXXXXXXXXXXXXXXXX | | |
| Other Adjustments | 7590-7599 | 0 | XXXXXXXXXXXXXXXXXX | | |
| TOTAL, PRIOR YEAR EXPENDITURE AND OTHER ADJUSTMENTS | | 0 | XXXXXXXXXXXXXXXXXX | | 1002 |
| TOTAL, EXPENDITURES | | 11,817,008 | 21,749,961 | 84.1 | 1857 |

OTHER FINANCING SOURCES/USES DETAIL

| Pala Springs Unified School District | | RIVERSIDE County, California | | | |
|--|----------------------------|--------------------------------|-------------------|-----------------------|------------|
| Description | Source/ Object Codes | 1988/89 Unaudited Actual | 1989/90 Budget | Percent Difference | EDF No. |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| From: All Other Funds | 8913 | 1,445,215 | 0 | -100.0 | 1864 |
| Other Authorized Interfund Transfers In | 8919 | 0 | 0 | | 1672 |
| (a) TOTAL, INTERFUND TRANSFERS IN | | 1,445,215 | 0 | -100.0 | 1830 |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | 7619 | 0 | 0 | | 1894 |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | 0 | 0 | | 1903 |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| State Apportionments School Facilities Apportionments | 8935 | 11,943,717 | 21,843,884 | 82.9 | 1910 |
| Proceeds Proceeds from Sale/Lease- Purchase of Land/Buildings | 8953 | 0 | 0 | | 1918 |
| Other Sources Transfers from Funds of Lapsed/Reorganized Districts | 8965 | 0 | 0 | | 1924 |
| (c) TOTAL, SOURCES | | 11,943,717 | 21,843,884 | 82.9 | 1934 |
| USES | | | | | |
| Debt Service Other Debt Service Payments | 7639 | 0 | 0 | | 1948 |
| Other Transfers from Funds of Lapsed/Reorganized Districts | 7651 | 0 | 0 | | 1957 |
| (d) TOTAL, USES | | 0 | 0 | | 1967 |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d) | | 13,398,932 | 21,843,884 | 63.1 | 1977 |

Schedule of Project Balances

* Springs Unified School District

RIVERSIDE County, California

| Project Site/Location | Project Number | Total Revenue and Other Sources | Total Exp and Other Uses | Beginning Balance | Ending Balance |
|---------------------------------------|----------------|---------------------------------|--------------------------|-------------------|----------------|
| ===== | | | | | |
| 1. J-218 Totals (must = line 2 below) | XXXXXXXXXX | 13,523,507 | 11,817,008 | 126,290 | 1,632,789 |
| ===== | | | | | |
| CC High Addition | 22/67176-9 | 945 | 945 | 0 | 0 |
| CC Middle School | 22/67173-10 | 43,379 | 43,379 | 0 | 0 |
| JC Adain/Kindy Addition | 22/67173-6 | 24,205 | 24,205 | 0 | 0 |
| Landau Elementary Addition | 22/67173-7 | 59,727 | 59,727 | 0 | 0 |
| New DHS Elementary | 22/67173-6 | 272,568 | 272,568 | 0 | 0 |
| Sunny Sands Elementary | 22/67173-5 | 4,949,016 | 3,663,536 | 107,942 | 1,393,422 |
| PSHS Modernization | 77/19201 | 8,734 | 8,734 | 0 | 0 |
| Modernization | 77/19203 | 29,336 | 29,336 | 0 | 0 |
| Cah Modernization | 77/19205 | 48,402 | 48,402 | 0 | 0 |
| KF Modernization | 77/19209 | 59,254 | 59,254 | 0 | 0 |
| ===== | | | | | |
| E. Totals (must = line 1 above) | XXXXXXXXXX | 5,495,566 | 4,210,086 | 107,942 | 1,393,422 |
| ===== | | | | | |

Schedule of Project Balances

2 Springs Unified School District

RIVERSIDE County, California

| Project Site/Location | Project Number | Total Revenue and Other Sources | Total Exp and Other Uses | Beginning Balance | Ending Balance |
|---------------------------------------|----------------|---------------------------------|--------------------------|-------------------|----------------|
| 1. J-218 Totals (must = line 2 below) | XXXXXXXXXX | 0 | 0 | 0 | 0 |
| Cathedral City High School | 22/67173-1 | 529,313 | 412,347 | 0 | 116,966 |
| Mt. San Jacinto Continuatn | 22/67173-2 | 649,023 | 344,975 | 18,348 | 322,401 |
| Desert Springs Middle Sch | 22/67173-3 | 4,079,134 | 4,079,134 | 0 | 0 |
| Landsu Elementary | 22/67173-4 | 2,770,466 | 2,770,466 | 0 | 0 |
| | | 0 | 0 | 0 | 0 |
| | | 0 | 0 | 0 | 0 |
| Subtotals page 1 | | 5,495,566 | 4,210,086 | 107,942 | 1,393,422 |
| | | 0 | 0 | 0 | 0 |
| | | 0 | 0 | 0 | 0 |
| | | 0 | 0 | 0 | 0 |
| 2. Totals (must = line 1 above) | XXXXXXXXXX | 13,523,507 | 11,817,008 | 126,290 | 1,832,787 |

SPECIAL RESERVE FUND
(Capital Projects)
Special Revenue Fund

CALIFORNIA STATE
DEPT OF EDUCATION
Form J-219 (Rev 03/85)

REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE

...in Springs Unified School District

RIVERSIDE County, California

| Description | Source/ Object Codes | 1986/89 Unaudited Actual | 1989/90 Budget | Percent Difference | EDP No. |
|--|----------------------------|--------------------------------|-------------------|-----------------------|------------|
| A. REVENUES | | | | | |
| 1) Revenue Limit Sources | 8010-8099 | XXXXXXXXXXXXXXXX | XXXXXXXXXXXXXXXX | | 1200 |
| 2) Federal Revenue | 8100-8299 | XXXXXXXXXXXXXXXX | XXXXXXXXXXXXXXXX | | 1280 |
| 3) Other State Revenues | 8300-8599 | XXXXXXXXXXXXXXXX | XXXXXXXXXXXXXXXX | | 1450 |
| 4) Other Local Revenues | 8600-8799 | + 17,434 | + 880 | -94.0 | 1597 |
| 5) Prior Year Revenue Adjustments (A/R, A/P) | 8800-8899 | + 0 | XXXXXXXXXXXXXXXX | | 1001 |
| 6) TOTAL REVENUES | | = 17,434 | = 880 | -94.0 | 1599 |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | 1000-1999 | XXXXXXXXXXXXXXXX | XXXXXXXXXXXXXXXX | | 1627 |
| 2) Classified Salaries | 2000-2999 | + 0 | + 0 | | 1651 |
| 3) Employee Benefits | 3000-3999 | + 0 | + 0 | | 1702 |
| 4) Books and Supplies | 4000-4999 | + 0 | + 0 | | 1729 |
| 5) Services, Other Operating Expenses | 5000-5899 | + 0 | + 0 | | 1762 |
| 6) Capital Outlay | 6000-6599 | + 0 | + 0 | | 1780 |
| 7) Other Outgo | 7100-7299 | + 0 | + 0 | | 1846 |
| 8) Direct Support/Indirect Costs | 7500-7399 | XXXXXXXXXXXXXXXX | XXXXXXXXXXXXXXXX | | 1855 |
| 9) Prior Year Expenditure and Other Adjustments (A/R, A/P) | 7400-7599 | + 0 | XXXXXXXXXXXXXXXX | | 1002 |
| 10) TOTAL EXPENDITURES | | = 0 | = 0 | | 1857 |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B10) | | | | | |
| | | = 17,434 | = 880 | -94.0 | 1859 |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | 8910-8929 | + 0 | + 0 | | 1880 |
| b) Transfers Out | 7610-7629 | - 205,115 | - 0 | -100.0 | 1903 |
| 2) Other Sources/Uses | | | | | |
| a) Sources | 8930-8979 | + 0 | + 0 | | 1934 |
| b) Uses | 7630-7699 | - 0 | - 0 | | 1967 |

SPECIAL RESERVE FUND
(Capital Projects)
Special Revenue Fund

REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE

Palm Springs Unified School District

RIVERSIDE County, California

| Description | Source/ Object Codes | 1988/89 Unaudited Actual | 1989/90 Budget | Percent Difference | EDP No. |
|--|----------------------------|--------------------------------|--------------------|-----------------------|------------|
| D. OTHER FINANCING SOURCES/USES (Cont.) | | | | | |
| 3) Contributions to Restricted Programs | | | | | |
| a) Statutory | 8780-8789 | +XXXXXXXXXXXXXXXXX | +XXXXXXXXXXXXXXXXX | | 1970 |
| b) Other | 8990-8999 | +XXXXXXXXXXXXXXXXX | +XXXXXXXXXXXXXXXXX | | 1972 |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | = -205,115 | = 0 | -100.0 | 1977 |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | | | |
| | | = -187,681 | = 880 | -100.5 | 1979 |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Balance | | | | | |
| a) As of July 1 - Unaudited | 9791 | + 200,009 | + 12,328 | -93.8 | 1980 |
| b) Audit Adjustments | 9792 | + 0 | +XXXXXXXXXXXXXXXXX | | 1961 |
| c) As of July 1-Audited (F1c + F1b) | | = 200,009 | =XXXXXXXXXXXXXXXXX | | |
| d) Adjustaent for Restatements | 9793 | + 0 | +XXXXXXXXXXXXXXXXX | | 1982 |
| e) Net Beginning Bal. (F1c + F1d) | | = 200,009 | = 12,328 | -93.8 | |
| 2) Ending Balance, June 30 (E + F1e) (Beginning Balance in Budget Year) | | = 12,328 | = 13,208 | 7.1 | 1984 |
| Components of Ending Fund Balance | | | | | |
| a) Reserved Amounts | | | | | |
| Revolving Cash | 9611 | - 0 | - 0 | | 1986 |
| Stores | 9612 | -XXXXXXXXXXXXXXXXX | -XXXXXXXXXXXXXXXXX | | 1988 |
| Prepaid Expenditures | 9613 | - 0 | - 0 | | 1990 |
| General Reserve (EC 42124) | 9630 | -XXXXXXXXXXXXXXXXX | -XXXXXXXXXXXXXXXXX | | 1992 |
| b) Designated Amounts | | | | | |
| Designated for Economic Uncertainties | 9710 | - 12,328 | - 13,208 | 7.1 | 1996 |
| Designated for | 9720-9789 | - 0 | - 0 | | 1996 |
| ----- | | - 0 | - 0 | | 1998 |
| ----- | | - 0 | - 0 | | 1998 |
| ----- | | - 0 | - 0 | | 1998 |
| c) Undesignated Amount | 9790 | = 0 | =XXXXXXXXXXXXXXXXX | | 1999 |
| d) Unappropriated Amount | 9790 | =XXXXXXXXXXXXXXXXX | = 0 | | 1999 |

1989/90 BUDGET

Form J-219
Page 3

SPECIAL RESERVE FUND
(Capital Projects)
Special Revenue Fund

FUND RECONCILIATION

Pala Springs Unified School District

RIVERSIDE County, California

| Description | | 1988/89 Unaudited Actual |
|---|------|--------------------------------|
| G. ASSETS | | |
| 1) Cash | | |
| a) in County Treasury | 9110 | + 7,468 |
| b) in Banks | 9120 | + 0 |
| c) in Revolving Fund | 9130 | + 0 |
| d) with Fiscal Agent | 9135 | + 0 |
| e) collections awaiting deposit | 9140 | + 0 |
| 2) Investments | 9150 | + 0 |
| 3) Accounts Receivable | 9160 | + 4,860 |
| 4) Due From Other Funds | 9170 | + 0 |
| 5) Stores Inventory | 9210 | +xxxxxxxxxxxxxxxx |
| 6) Prepaid Expenditures | 9220 | + 0 |
| 7) Other Current Assets | 9300 | + 0 |
| 8) TOTAL ASSETS | | = 12,328 |
| H. LIABILITIES | | |
| 1) Accounts Payable | 9510 | + 0 |
| 2) Due to Other Funds | 9520 | + 0 |
| 3) Deferred Revenue | 9540 | + 0 |
| 4) Other Liabilities | 9590 | + 0 |
| 5) TOTAL LIABILITIES | | = 0 |
| I. FUND EQUITY | | |
| Ending Fund Balance, June 30 (must agree with line F2) (68 - 85) | | = 12,328 |

Final Budget
As of September 12, 1989

1989/90 BUDGET
SPECIAL RESERVE FUND
(Capital Projects)
Special Revenue Fund

CALIFORNIA STATE
DEPT OF EDUCATION
Form J-219 (Rev 03/89)
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REVENUE DETAIL

La Springs Unified School District

RIVERSIDE County, California

| Description | Source/ Object Codes | 1988/89 Unaudited Actual | 1989/90 Budget | Percent Difference | EDP No. |
|--|----------------------------|--------------------------------|---------------------------|-----------------------|-------------|
| OTHER LOCAL REVENUES | | | | | |
| Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | 8631 | 0 | 0 | | 1483 |
| Leases and Rentals | 8650 | 0 | 0 | | 1500 |
| Interest | 8660 | 17,434 | 880 | -94.0 | 1505 |
| TOTAL, OTHER LOCAL REVENUES | | 17,434 | 880 | -94.0 | 1597 |
| PRIOR YEAR REVENUE ADJUSTMENTS | | | | | |
| Accounts Receivable | 8800-8849 | 0 | XXXXXXXXXXXXXXXXXX | | |
| Accounts Payable | 8850-8899 | 0 | XXXXXXXXXXXXXXXXXX | | |
| TOTAL, PRIOR YEAR REVENUE ADJUSTMENTS | | 0 | XXXXXXXXXXXXXXXXXX | | 100 |
| TOTAL, REVENUES | | 17,434 | 880 | -94.0 | 1599 |

Final Budget
As of September 12, 1989

1989/90 BUDGET
SPECIAL RESERVE FUND
(Capital Projects)
Special Revenue Fund

CALIFORNIA STATE
DEPT OF EDUCATION
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EXPENDITURE DETAIL

Valle Springs Unified School District RIVERSIDE County, California

| Description | Source/ Object Codes | 1988/89 Unaudited Actual | 1989/90 Budget | Percent Difference | EDP No. |
|---|----------------------------|--------------------------------|-------------------|-----------------------|------------|
| CLASSIFIED SALARIES | | | | | |
| Maintenance and Operations Salaries | 2400 | 0 | 0 | | 1639 |
| Other Classified Salaries | 2900 | 0 | 0 | | 1648 |
| TOTAL, CLASSIFIED SALARIES | | 0 | 0 | | 1651 |
| EMPLOYEE BENEFITS | | | | | |
| STRS | 3100 | 0 | 0 | | 1653 |
| PERS | 3200 | 0 | 0 | | 1659 |
| OASDI and Medicare | 3300 | 0 | 0 | | 1665 |
| Health and Welfare Benefits | 3400 | 0 | 0 | | 1677 |
| Unemployment Insurance | 3500 | 0 | 0 | | 1683 |
| Workers' Compensation | 3600 | 0 | 0 | | 1689 |
| Other Employee Benefits | 3900 | 0 | 0 | | 1695 |
| TOTAL, EMPLOYEE BENEFITS | | 0 | 0 | | 1702 |
| BOOKS AND SUPPLIES | | | | | |
| Other Supplies | 4500 | 0 | 0 | | 1719 |
| TOTAL, BOOKS AND SUPPLIES | | 0 | 0 | | 1729 |
| SERVICES, OTHER OPERATING EXPENSES | | | | | |
| Travel and Conferences | 5200 | 0 | 0 | | 1739 |
| Insurance | 5400 | 0 | 0 | | 1745 |
| Rentals, Leases and Repairs | 5600 | 0 | 0 | | 1751 |
| Direct Costs - Interfund Services | 5750-5799 | 0 | 0 | | 1756 |
| Other Services and Operating Expenditures | 5800 | 0 | 0 | | 1759 |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES | | 0 | 0 | | 1762 |

SPECIAL RESERVE FUND
(Capital Projects)
Special Revenue Fund

EXPENDITURE DETAIL

Palms Springs Unified School District

RIVERSIDE County, California

| Description | Source/ Object Codes | 1988/89 Unaudited Actual | 1989/90 Budget | Percent Difference | EDF No. |
|--|----------------------------|--------------------------------|---------------------------|-----------------------|-------------|
| CAPITAL OUTLAY | | | | | |
| Sites and Improvements of Sites | 6100 | 0 | 0 | | 1765 |
| Buildings and Improvements of Buildings | 6200 | 0 | 0 | | 1768 |
| Books and Media for New and Expanded Libraries | 6300 | 0 | 0 | | 1771 |
| Equipment | 6400 | 0 | 0 | | 1774 |
| Equipment Replacement | 6500 | 0 | 0 | | 1777 |
| TOTAL, CAPITAL OUTLAY | | 0 | 0 | | 1786 |
| OTHER OUTGO | | | | | |
| PERS Reduction from Revenue Limit | 7270 | 0 | 0 | | 1831 |
| TOTAL, OTHER OUTGO | | 0 | 0 | | 1846 |
| PRIOR YEAR EXPENDITURE AND OTHER ADJUSTMENTS | | | | | |
| Accounts Payable | 7400-7499 | 0 | XXXXXXXXXXXXXXXXXX | | |
| Accounts Receivable | 7500-7589 | 0 | XXXXXXXXXXXXXXXXXX | | |
| Other Adjustments | 7590-7599 | 0 | XXXXXXXXXXXXXXXXXX | | |
| TOTAL, PRIOR YEAR EXPENDITURE AND OTHER ADJUSTMENTS | | 0 | XXXXXXXXXXXXXXXXXX | | 1092 |
| TOTAL, EXPENDITURES | | 0 | 0 | | 1857 |

OTHER FINANCING SOURCES/USES DETAIL

| Pala Springs Unified School District | | RIVERSIDE County, California | | | | |
|---|----------------------------|--------------------------------|-------------------|-----------------------|------------|--|
| Description | Source/ Object Codes | 1988/89 Unaudited Actual | 1989/90 Budget | Percent Difference | EDP No. | |
| INTERFUND TRANSFERS | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | |
| From: General Fund/CSSF | 8912 | 0 | 0 | | 1862 | |
| Other Authorized Interfund Transfers In | 8919 | 0 | 0 | | 1872 | |
| (a) TOTAL, INTERFUND TRANSFERS IN | | 0 | 0 | | 1880 | |
| INTERFUND TRANSFERS OUT | | | | | | |
| To: General Fund/CSSF | 7612 | 0 | 0 | | 1884 | |
| To: State School Building Fund | 7613 | 0 | 0 | | 1865 | |
| To: Deferred Maintenance Fund | 7615 | 205,115 | | -100.0 | 1890 | |
| Other Authorized Interfund Transfers Out | 7619 | 0 | 0 | | 1894 | |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | 205,115 | | -100.0 | 1903 | |
| OTHER SOURCES/USES | | | | | | |
| SOURCES | | | | | | |
| Proceeds | | | | | | |
| Proceeds from Sale/Lease- Purchase of Land/Buildings | 8953 | 0 | 0 | | 1918 | |
| Other Sources | | | | | | |
| Transfers from Funds of Lapsed/Reorganized Districts | 8965 | 0 | 0 | | 1924 | |
| (c) TOTAL, SOURCES | | 0 | 0 | | 1934 | |
| USES | | | | | | |
| Other | | | | | | |
| Transfers from Funds of Lapsed/Reorganized Districts | 7651 | 0 | 0 | | 1957 | |
| (d) TOTAL, USES | | 0 | 0 | | 1967 | |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | | |
| (a - b + c - d) | | -205,115 | | -100.0 | 1977 | |

BOND INTEREST AND
REDEMPTION FUND
Debt Service Fund

CALIFORNIA STATE
DEPT OF EDUCATION
Form J-226(Rev 03/89)

REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE

| Pala Springs Unified School District | | RIVERSIDE County, California | | | |
|---|----------------------------|--------------------------------|-------------------|-----------------------|------------|
| Description | Source/ Object Codes | 1989/90 Unaudited Actual | 1989/90 Budget | Percent Difference | ESF No. |
| A. REVENUES | | | | | |
| 1) Federal Revenue | | | | | |
| Other Federal Revenue | 8290 | 0 | 0 | | 1275 |
| 2) Other State Revenues | | | | | |
| Tax Relief Subventions- Restricted Levies | | | | | |
| Voted Indebtedness Levies | | | | | |
| Homeowners' Exemptions | 8571 | 16,230 | 0 | -100.0 | 1425 |
| Other Subventions/ In-Lieu Taxes | 8572 | 0 | 0 | | 1430 |
| 3) Other Local Revenues | | | | | |
| County & District Taxes- Restricted Levies | | | | | |
| Voted Indebtedness Levies | | | | | |
| Secured Roll | 8611 | 677,098 | 0 | -100.0 | 1453 |
| Unsecured Roll | 8612 | 65,487 | 62,365 | -4.8 | 1456 |
| Prior Years' Taxes | 8613 | 130,998 | 0 | -100.0 | 1459 |
| Supplemental Taxes | 8614 | 18,869 | 0 | -100.0 | 1462 |
| Interest | 8660 | 64,866 | 0 | -100.0 | 1505 |
| Other Local Revenue | | | | | |
| All Other Local Revenue | 8699 | 445 | 0 | -100.0 | 1540 |
| Other Transfers In | | | | | |
| All Other Transfers In | 8799 | 0 | 0 | | 1594 |
| 4) Prior Year Revenue Adjustments (A/R, A/P) | 8800-8899 | 0 | xxxxxxxxxxxxxxxx | | 1001 |
| 5) TOTAL, REVENUES | | 973,993 | 62,365 | -93.6 | 1599 |
| B. EXPENDITURES | | | | | |
| 1) Prior Year Expenditure and Other Adjustments (A/P, A/R) | 7400-7599 | 0 | xxxxxxxxxxxxxxxx | | 1002 |
| 2) TOTAL, EXPENDITURES | | 0 | xxxxxxxxxxxxxxxx | | 1857 |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - 82) | | | | | |
| | | 973,993 | 62,365 | -93.6 | 1859 |

BOND INTEREST AND
REDEMPTION FUND
Debt Service Fund

REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE

Palm Springs Unified School District

RIVERSIDE County, California

| Description | Source/ Object Codes | 1988/89 Unaudited Actual | 1989/90 Budget | Percent Difference | EDP No. |
|--|----------------------------|--------------------------------|--------------------|-----------------------|------------|
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | | | | |
| Other Authorized Interfund Transfers In | 8919 | 0 | 0 | | 1872 |
| b) Transfers Out | | | | | |
| To: General Fund | 7614 | 0 | 0 | | 1889 |
| Other Authorized Interfund Transfers Out | 7619 | 0 | 0 | | 1894 |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized Districts | 8965 | 0 | 0 | | 1924 |
| b) Uses | | | | | |
| Debt Service | | | | | |
| Bond Redemptions | 7633 | 775,000 | 350,000 | -54.8 | 1940 |
| Bond Interest and Other Charges | 7634 | 111,240 | 317,437 | 185.4 | 1942 |
| Other Debt Service Payments | 7639 | 0 | 0 | | 1948 |
| Other | | | | | |
| Transfers from Funds of Lapsed/Reorganized Districts | 7651 | 0 | 0 | | 1957 |
| 3) TOTAL, OTHER FINANCING SOURCES/USES | | -886,240 | -667,437 | -24.7 | 1977 |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D3) | | | | | |
| | | 87,753 | -605,072 | -789.5 | 1979 |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Balance | | | | | |
| a) As of July 1 - Unaudited | 9791 | 532,551 | 620,304 | 16.5 | 1980 |
| b) Audit Adjustments | 9792 | 0 | XXXXXXXXXXXXXXXXXX | | 1981 |
| c) As of July 1-Audited (F1a + F1b) | | 532,551 | XXXXXXXXXXXXXXXXXX | | |
| d) Adjustment for Restatements | 9793 | 0 | XXXXXXXXXXXXXXXXXX | | 1982 |
| e) Net Beginning Bal. (F1c + F1d) | | 532,551 | 620,304 | 16.5 | |
| 2) Ending Balance, June 30 (E + F1e) (Beginning Balance in Budget Year) | | 620,304 | 15,232 | -97.5 | 1954 |

1989/90 BUDGET

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Page 3

BOND INTEREST AND
REDEMPTION FUND
Debt Service Fund

FUND RECONCILIATION

Pala Springs Unified School District

RIVERSIDE County, California

| Description | | 1988/89 Unaudited Actual |
|---|------|--------------------------------|
| 6. ASSETS | | |
| 1) Cash | | |
| a) in County Treasury | 9110 | 620,304 |
| b) in Banks | 9120 | 0 |
| c) in Revolving Fund | 9130 | XXXXXXXXXXXXXX |
| d) with Fiscal Agent | 9135 | 0 |
| e) collections awaiting deposit | 9140 | 0 |
| 2) Investments | 9150 | 0 |
| 3) Accounts Receivable | 9160 | 0 |
| 4) Due From Other Funds | 9170 | 0 |
| 5) Stores Inventory | 9210 | XXXXXXXXXXXXXX |
| 6) Prepaid Expenditures | 9220 | 0 |
| 7) Other Current Assets | 9300 | 0 |
| 8) TOTAL ASSETS | | 620,304 |
| 7. LIABILITIES | | |
| 1) Accounts Payable | 9510 | 0 |
| 2) Due to Other Funds | 9520 | 0 |
| 3) Deferred Revenue | 9540 | 0 |
| 4) Other Liabilities | 9590 | 0 |
| 5) TOTAL LIABILITIES | | 0 |
| I. FUND EQUITY | | |
| Ending Fund Balance, June 30 (must agree with line F2) (68 - H5) | | 620,304 |

----- Tentative Budget
 ----- Proposed Final Budget
 ----- Final Budget

1989-90 BUDGET
 BOND INTEREST AND
 REDEMPTION FUND
 Debt Service Fund

CALIFORNIA STATE
 DEPT OF EDUCATION
 Form J-226 (Rev 03/89)
 Page A-1

Analysis of Bonded Indebtedness

----- Pala Springs Unified School District Riverside County, California -----

| Description | | 1988-89 Unaudited Actual | EDP No. |
|-----------------------------------|---------|--------------------------------|------------|
| OUTSTANDING BONDED INDEBTEDNESS | July 1 | + 2,175,000 | 003 |
| Bonds from Acquired District | | + - | 004 |
| Bonds Sold | | + - | 005 |
| Subtotal | | = 2,175,000 | 006 |
| Less: Bonds to Acquiring District | | - - | 007 |
| Less: Bonds Redeemed | | - 775,000 | 008 |
| OUTSTANDING BONDED INDEBTEDNESS | June 30 | = 1,400,000 | 009 |

| | | | |
|--|---------|-------------|--|
| 1. Restricted Balance, July 1 | 1988-89 | + 532,551 | |
| 2. Tax Receipts | 1988-89 | + 892,452 | |
| State and Federal Apportionments | 1988-89 | + 16,230 | |
| 4. Other Designated Revenue | 1988-89 | + 65,311 | |
| 5. Subtotal (Sum of lines 1 through 4) | | = 1,506,544 | |
| 6. Actual Expenditures or Other Uses | 1988-89 | - 886,240 | |
| 7. Restricted Balance (Line 5 minus 6) | 1989-90 | = 620,304 | |
| 8. Estimated Tax Receipts on the Unsecured Roll | 1989-90 | + 62,365 | |
| 9. Estimated State and Federal Apportionments | 1989-90 | + -0- | |
| 10. Other Estimated Revenue | 1989-90 | + -0- | |
| 11. Subtotal (Sum of lines 7 through 10) | | = 682,669 | |
| 12. Amount Budgeted for Expenditures, Other Uses, Transfers, and/or Reserves | 1989-90 | - 667,437 | |
| 13. Maximum Amount: District Tax Requirements (Line 12 minus 11) | 1989-90 | = (15,232) | |
| 14. TAX RATE LIMIT | | No Limit | |
| 15. TAX RATE (For use by County Auditor or entry of data secured from auditor) | | | |
| a) COMPUTED | 1989-90 | -0- | |
| b) LEVIED | 1989-90 | -0- | |

TAX OVERRIDE FUND
Debt Service Fund

CALIFORNIA STATE
DEPT OF EDUCATION
Form J-227(Rev 03/89)

REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE

Spring Unified School District

RIVERSIDE County, California

| Description | Source/ Object Codes | 1988/89 Unaudited Actual | 1989/90 Budget | Percent Difference | EDP No. |
|---|----------------------------|--------------------------------|-------------------|-----------------------|------------|
| A. REVENUES | | | | | |
| 1) Federal Revenue | | | | | |
| Other Federal Revenue | 8290 | 0 | 0 | | 1275 |
| 2) Other State Revenues | | | | | |
| Tax Relief Subventions- Restricted Levies | | | | | |
| Voted Indebtedness Levies | | | | | |
| Homeowners' Exemptions | 8571 | 0 | 0 | | 1425 |
| Other Subventions/ In-Lieu Taxes | 8572 | 0 | 0 | | 1430 |
| 3) Other Local Revenues | | | | | |
| County & District Taxes- Restricted Levies | | | | | |
| Voted Indebtedness Levies | | | | | |
| Secured Roll | 8611 | -32 | 0 | -100.0 | 1453 |
| Unsecured Roll | 8612 | 552 | 11,046 | 1,901.1 | 1456 |
| Prior Years' Taxes | 8613 | 217 | 0 | -100.0 | 1459 |
| Supplemental Taxes | 8614 | 20 | 0 | -100.0 | 1462 |
| Non Ad Valorem Taxes | | | | | |
| Parcel Taxes | 8621 | 0 | 0 | | 1477 |
| Interest | 8660 | 0 | 0 | | 1505 |
| Other Local Revenue | | | | | |
| All Other Local Revenue | 8699 | 27,756 | 55,511 | 99.0 | 1540 |
| 4) Prior Year Revenue Adjustments (A/R, A/P) | 8800-8899 | 0 | xxxxxxxxxxxxxxxx | | 1001 |
| 5) TOTAL, REVENUES | | 28,513 | 66,557 | 133.4 | 1599 |
| B. EXPENDITURES | | | | | |
| 1) Capital Outlay | | | | | |
| Lease-Purchase Payments | 6100-6499 | 0 | 0 | | 1790 |
| 2) Prior Year Expenditure and Other Adjustments (A/P, A/R) | 7400-7599 | 0 | xxxxxxxxxxxxxxxx | | 1002 |
| 3) TOTAL, EXPENDITURES | | 0 | 0 | | 1857 |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B3) | | | | | |
| | | 28,513 | 66,557 | 133.4 | 1859 |

TAX OVERRIDE FUND
Debt Service Fund

REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE

Palm Springs Unified School District RIVERSIDE County, California

| Description | Source/ Object Codes | 1988/89 Unaudited Actual | 1989/90 Budget | Percent Difference | EDF No. |
|--|----------------------------|--------------------------------|-------------------|-----------------------|------------|
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | | | | |
| Other Authorized Interfund Transfers In | 8919 | 9,014 | 0 | -100.0 | 872 |
| b) Transfers Out | | | | | |
| Other Authorized Interfund Transfers Out | 7619 | 0 | 0 | | 894 |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | | | | |
| County School Building Aid | 8961 | 0 | 0 | | |
| Transfers from Funds of Lapsed/Reorganized Districts | 8965 | 0 | 0 | | 926 |
| b) Uses | | | | | |
| Debt Service | | | | | |
| State School Building Repayment | 7632 | 34,695 | 69,389 | 99.0 | 938 |
| Payments to Original Districts-Acquisition of Property | 7636 | 0 | 0 | | 946 |
| Other Debt Service Payments | 7639 | 0 | 0 | | 948 |
| Other | | | | | |
| Transfers from Funds of Lapsed/Reorganized Districts | 7651 | 0 | 0 | | 957 |
| Transfer of County School Building Aid | 7661 | XXXXXXXXXXXXXXXX | XXXXXXXXXXXXXXXX | | |
| 3) TOTAL, OTHER FINANCING SOURCES/USES | | -25,681 | -69,389 | 170.2 | 977 |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D3) | | | | | |
| | | 2,832 | -2,832 | -200.0 | 979 |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Balance | | | | | |
| a) As of July 1 - Unaudited | 9791 | 0 | 2,832 | | 980 |
| b) Audit Adjustments | 9792 | 0 | XXXXXXXXXXXXXXXX | | 981 |
| c) As of July 1-Audited (F1a + F1b) | | 0 | XXXXXXXXXXXXXXXX | | |
| d) Adjustment for Restatements | 9793 | 0 | XXXXXXXXXXXXXXXX | | 982 |
| e) Net Beginning Bal. (F1c + F1d) | | 0 | 2,832 | | |
| 2) Ending Balance, June 30 (E + F1e) (Beginning Balance in Budget Year) | | 2,832 | 0 | -100.0 | 984 |

TAX OVERRIDE FUND
Debt Service Fund

FUND RECONCILIATION

La Springs Unified School District

RIVERSIDE County, California

| Description | | 1988/89 Unaudited Actual |
|---|------|--------------------------------|
| 6. ASSETS | | |
| 1) Cash | | |
| a) in County Treasury | 9110 | + 2,832 |
| b) in Banks | 9120 | + 0 |
| c) in Revolving Fund | 9130 | +XXXXXXXXXXXXXXXXX |
| d) with Fiscal Agent | 9135 | + 0 |
| e) collections awaiting deposit | 9140 | + 0 |
| 2) Investments | 9150 | + 0 |
| 3) Accounts Receivable | 9160 | + 0 |
| 4) Due From Other Funds | 9170 | + 0 |
| 5) Stores Inventory | 9210 | +XXXXXXXXXXXXXXXXX |
| 6) Prepaid Expenditures | 9220 | + 0 |
| 7) Other Current Assets | 9300 | + 0 |
| 8) TOTAL ASSETS | | = 2,832 |
| LIABILITIES | | |
| 1) Accounts Payable | 9510 | + 0 |
| 2) Due to Other Funds | 9520 | + 0 |
| 3) Deferred Revenue | 9540 | + 0 |
| 4) Other Liabilities | 9590 | + 0 |
| 5) TOTAL LIABILITIES | | = 0 |
| I. FUND EQUITY | | |
| Ending Fund Balance, June 30 (must agree with line F2) (68 - H5) | | = 2,832 |

1989-90 BUDGET
TAX OVERRIDE FUND
Debt Service Fund

Form J-227A
Page A-2

Analysis of Restricted Levies

Palm Springs Unified School District

RIVERSIDE County, California

| | | Other as Specified | Other as Specified | Other as Specified | Other as Specified | Other as Specified | TOTALS (Columns A through K) |
|--|---------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------------------|
| | | (G) | (H) | (I) | (J) | (K) | |
| 1. Restricted Balance, July 1 | 1988-89 | 0 | 0 | 0 | 0 | 0 | 9,014 |
| 2. Tax Receipts | 1988-89 | 0 | 0 | 0 | 0 | 0 | 757 |
| 3. State and Federal Apportionments | 1988-89 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4. Other Designated Revenue | 1988-89 | 0 | 0 | 0 | 0 | 0 | 27,756 |
| 5. Subtotal (Sum of Lines 1 through 4) | | 0 | 0 | 0 | 0 | 0 | 37,527 |
| 6. Actual Expenditures or Other Uses | 1988-89 | 0 | 0 | 0 | 0 | 0 | 34,695 |
| 7. Restricted Balance (Line 5 minus 6) | 1989-90 | 0 | 0 | 0 | 0 | 0 | 2,832 |
| 8. Estimated Tax Receipts on the Unsecured Roll | 1989-90 | 0 | 0 | 0 | 0 | 0 | 11,046 |
| 9. Estimated State and Federal Apportionments | 1989-90 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10. Other Estimated Revenue | 1989-90 | 0 | 0 | 0 | 0 | 0 | 55,511 |
| 11. Subtotal (Sum of lines 7 through 10) | | 0 | 0 | 0 | 0 | 0 | 69,389 |
| 12. Amount Budgeted for Expenditures, Other Uses, and/or Transfers | 1989-90 | 0 | 0 | 0 | 0 | 0 | 69,389 |
| 13. Maximum amount: District Tax Requirements (Line 12 minus 11) | 1989-90 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14. Tax Rate Limit | | | | | | | |
| 15. TAX RATE (For use by County Auditor or entry of data secured from auditor) | | | | | | | |
| a) COMPUTED | 1989-90 | 0 | 0 | 0 | 0 | 0 | .0002 |
| b) LEVIED | 1989-90 | 0 | 0 | 0 | 0 | 0 | .0002 |

Analysis of Restricted Levies

Palm Springs Unified School District

RIVERSIDE County, California

| | | Earthquake Reconstruct'n Loan E.C. 16313 E.C. 39320 (A) | State School Building Fund E.C. 16090 (B) | Payment to Original District E.C. 4147 (C) | Compensatory Education Housing E.C. 16214 (D) | Lease/ Purchase School Property E.C. 39308 (E) | Exceptional Children's Facilities E.C. 16196 (F) |
|--|---------|--|--|--|---|---|--|
| 1. Restricted Balance, July 1 | 1988-89 | 01 | 01 | 01 | 01 | 01 | 9,0141 |
| 2. Tax Receipts | 1988-89 | 01 | 01 | 01 | 01 | 01 | 7571 |
| 3. State and Federal Apportionments | 1988-89 | 01 | 01 | 01 | 01 | 01 | 01 |
| 4. Other Designated Revenue | 1988-89 | 01 | 01 | 01 | 01 | 01 | 27,7561 |
| 5. Subtotal (Sum of Lines 1 through 4) | | 01 | 01 | 01 | 01 | 01 | 37,5271 |
| 6. Actual Expenditures or Other Uses | 1988-89 | 01 | 01 | 01 | 01 | 01 | 34,6951 |
| 7. Restricted Balance (Line 5 minus 6) | 1989-90 | 01 | 01 | 01 | 01 | 01 | 2,8321 |
| 8. Estimated Tax Receipts on the Unsecured Roll | 1989-90 | 01 | 01 | 01 | 01 | 01 | 11,0461 |
| 9. Estimated State and Federal Apportionments | 1989-90 | 01 | 01 | 01 | 01 | 01 | 01 |
| 10. Other Estimated Revenue | 1989-90 | 01 | 01 | 01 | 01 | 01 | 55,5111 |
| 11. Subtotal (Sum of lines 7 through 10) | | 01 | 01 | 01 | 01 | 01 | 69,3891 |
| 12. Amount Budgeted for Expenditures, Other Uses, and/or Transfers | 1989-90 | 01 | 01 | 01 | 01 | 01 | 69,3891 |
| 13. Maximum amount: District Tax Requirements (Line 12 minus 11) | 1989-90 | 01 | 01 | 01 | 01 | 01 | 01 |
| 14. Tax Rate Limit | | \$0.175/EI-HS | No Limit | No Limit | No Limit | \$0.01 | No Limit |
| 15. TAX RATE (For use by County Auditor or entry of data secured from auditor) | | | | | | | |
| a) COMPUTED | 1989-90 | 01 | 01 | 01 | 01 | 01 | .00021 |
| b) LEVIED | 1989-90 | 01 | 01 | 01 | 01 | 01 | .00021 |

GENERAL FUND
 Continuation Education Program

CALIFORNIA STATE
 DEPT OF EDUCATION
 Form J-301CE (Rev 03/89)

REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE

Pala Springs Unified School District RIVERSIDE County, California

| Description | Source/ Object Codes | Total Program | EDP No. |
|--|----------------------------|------------------|------------|
| A. REVENUES | | | |
| 1) Revenue Limit Sources | 8010-8099 | 520,317 | 2001 |
| 2) Federal Revenues | 8100-8299 | 0 | 2801 |
| 3) Other State Revenues | 8300-8599 | 49,734 | 4501 |
| 4) Other Local Revenues | 8600-8799 | 576 | 5971 |
| 5) Prior Year Revenue Adjustments (A/R, A/P) | 8800-8899 | 0 | 1001 |
| 6) TOTAL, REVENUES | | 570,627 | 5991 |
| B. EXPENDITURES | | | |
| 1) Certificated Salaries | 1000-1999 | 387,375 | 6271 |
| 2) Classified Salaries | 2000-2999 | 41,102 | 6511 |
| 3) Employee Benefits | 3000-3999 | 121,481 | 7021 |
| 4) Books and Supplies | 4000-4999 | 26,735 | 7291 |
| 5) Services, Other Operating Expenses | 5000-5999 | 6,869 | 7621 |
| 6) Capital Outlay | 6000-6599 | 43,344 | 7801 |
| 7) Other Outgo | 7100-7299 | 0 | 8461 |
| 8) Direct Support/Indirect Costs | 7300-7399 | 0 | 8551 |
| 9) Prior Year Expenditure and Other Adjustments (A/P, A/R) | 7400-7599 | 0 | 10021 |
| 10) TOTAL, EXPENDITURES | | 626,906 | 8571 |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6-B10) | | | |
| | | -56,279 | 8591 |
| D. OTHER FINANCING SOURCES/USES | | | |
| 1) Interfund Transfers | | | |
| a) Transfers In | 8910-8929 | 0 | 18801 |
| b) Transfers Out | 7610-7629 | 0 | 19031 |
| 2) Other Sources/Uses | | | |
| a) Sources | 8930-8979 | 0 | 19341 |
| b) Uses | 7630-7699 | 0 | 19671 |

GENERAL FUND
Continuation Education Program

REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE

Palms Springs Unified School District RIVERSIDE County, California

| Description | Source/ Object Codes | Total Program | EDF No. |
|--|----------------------------|--------------------|------------|
| 3) Contributions to Restricted Programs | | | |
| a) Statutory | 8980-8989 | +XXXXXXXXXXXXXXXXX | 970 |
| b) Other | 8990-8999 | +----- | 01972 |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | =----- | 01977 |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | |
| | | = -56,279 | 1979 |
| F. FUND BALANCE, RESERVES | | | |
| 1) Beginning Balance | | | |
| a) As of July 1 - Unaudited | | + 221,664 | 1980 |
| b) Audit Adjustments | | +----- | 01981 |
| c) As of July 1-Audited (F1a + F1b) | | = 221,664 | |
| d) Adjustment for Restatements | | +----- | 01982 |
| e) Net Beginning Balance(F1c + F1d) | | = 221,664 | |
| 2) Ending Balance, June 30 (E + F1e) (Beginning Balance in budget year) | | = 165,385 | 1984 |
| Components of Ending Fund Balance | | | |
| a) Reserved Amounts | | | |
| Revolving Cash | 9610 | -XXXXXXXXXXXXXXXXX | 986 |
| Stores | 9610 | -XXXXXXXXXXXXXXXXX | 988 |
| Prepaid Expenditures | 9610 | ------ | 01990 |
| General Reserve (EC 42124) | 9630 | -XXXXXXXXXXXXXXXXX | 992 |
| Restricted Prograee Balances | | ------ | 7011992 |
| b) Designated Amounts | | | |
| Designated for Economic Uncertainties | 9710 | - 164,684 | 996 |
| Designated for | 9720-9789 | ------ | 01998 |
| ----- | | ------ | 01998 |
| ----- | | ------ | 01998 |
| ----- | | ------ | 01998 |
| c) Undesignated Amount | 9790 | =----- | 1999 |
| d) Unappropriated Amount | | XXXXXXXXXXXXXXXXX | 999 |

FEDERAL AND STATE ENTITLEMENTS, REVENUES, AND EXPENDITURES
FOR ALL FUNDS

| Program Name/ Federal Catalog Number | PROGRAM ENTITLEMENTS | | | | PROGRAM REVENUES | | | | PROGRAM EXPENDITURES | | | |
|---|----------------------|----------------------------------|-----------------------|------------------------|---------------------------------|------------------------------|-----------------------------|-------------------|----------------------|----------------------------------|-----------------------|-----------------------|
| | Current Year | Plus: Prior Year Carryover | Total Entitlements | Total Cash Received | Plus: Accounts Receivable | Less: Accounts Payable | Less: Deferred Income | Total Revenues | Donor Authorized | Plus: Non-Donor Authorized | Total Expenditures | Total Expenditures |
| | | | | | | | | | | | | |
| FEDERAL PROGRAMS: | | | | | | | | | | | | |
| ECIA | 730,211 | 29,278 | 759,489 | 612,443 | 79,250 | 0 | 2,752 | 688,941 | 688,941 | 0 | 688,941 | |
| CHILD NUTRITION PROGRAM | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| HEADSTART PROGRAM | 299,599 | 117,403 | 417,002 | 379,742 | 20,801 | 0 | 0 | 400,543 | 400,543 | 0 | 400,543 | |
| JTPA GRANT | 64,326 | 0 | 64,326 | 59,701 | 1,305 | 0 | 0 | 61,089 | 61,089 | 0 | 61,089 | |
| SP ED-STAFF DEV GRANT | 3,315 | 0 | 3,315 | 2,487 | 828 | 0 | 0 | 3,315 | 3,315 | 0 | 3,315 | |
| WORKABILITY GRANT | 15,250 | 0 | 15,250 | 11,438 | 2,792 | 0 | 0 | 14,230 | 14,230 | 0 | 14,230 | |
| EESA MATH & SCIENCE GRANT | 11,344 | 1,924 | 13,268 | 13,290 | 0 | 0 | 0 | 13,290 | 13,290 | 0 | 13,290 | |
| FEDERAL VOCATIONAL EDUCATION | 29,113 | 0 | 29,113 | 24,153 | 277 | 3,038 | 0 | 21,392 | 19,073 | 2,318 | 21,391 | |
| CRUS ARJEE ED/FREV PL100-2971 | 29,337 | 1,148 | 30,501 | 30,501 | 0 | 0 | 7,347 | 23,158 | 23,158 | 0 | 23,158 | |
| REFUGEE & IMMIGRANT CHILDREN | 3,518 | 1,185 | 4,703 | 4,703 | 0 | 0 | 2,053 | 2,647 | 2,647 | 0 | 2,647 | |
| ICTI/M EDUCATION GRANT | 9,883 | 0 | 9,883 | 0 | 9,883 | 0 | 0 | 9,883 | 9,883 | 0 | 9,883 | |
| CO66-HEADSTART PROJECT | 85,745 | 0 | 85,745 | 0 | 85,223 | 0 | 0 | 83,223 | 83,223 | 0 | 83,223 | |
| CO66-THOUSAND PALMS PARK PROJ | 64,933 | 0 | 64,933 | 34,071 | 879 | 0 | 0 | 36,956 | 36,956 | 0 | 36,956 | |
| CHOOSE WELL, BE WELL GRANT | 1,559 | 0 | 1,559 | 658 | 901 | 0 | 0 | 1,559 | 1,559 | 0 | 1,559 | |
| TOTAL, FEDERAL PROGRAMS | 1,340,195 | 149,938 | 1,490,133 | 1,175,201 | 208,221 | 3,038 | 12,154 | 1,348,229 | 1,345,909 | 2,318 | 1,368,227 | |
| STATE PROGRAMS | | | | | | | | | | | | |
| INSTRUCTIONAL MATERIAL FUNDS | 279,238 | 0 | 279,238 | 279,238 | 0 | 0 | 0 | 279,238 | 288,665 | 0 | 288,665 | |
| SCHOOL IMPROVEMENT PROGRAM | 469,550 | 22,083 | 491,633 | 491,633 | 0 | 0 | 75,543 | 416,091 | 416,091 | 0 | 416,091 | |
| MENTOR TEACHER PROGRAM | 144,000 | 33,831 | 177,831 | 178,184 | 0 | 0 | 16,238 | 161,948 | 161,948 | 0 | 161,948 | |
| SPECIAL EDUCATION PROGRAM | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| EIA GRANT | 197,327 | 20,815 | 218,142 | 218,143 | 0 | 0 | 26,615 | 191,527 | 191,527 | 0 | 191,527 | |
| TENTH GRADE COUNSELING GRANT | 18,020 | 0 | 18,020 | 18,020 | 0 | 0 | 2,287 | 15,733 | 15,733 | 0 | 15,733 | |
| ASAP-3 TECHNOLOGY GRANT | 27,897 | 4,145 | 32,042 | 34,842 | 0 | 0 | 1,489 | 33,363 | 36,573 | 2,790 | 33,363 | |
| CHILD ABUSE PREVENTION PROG | 0 | 481 | 481 | 481 | 0 | 0 | 198 | 403 | 403 | 0 | 403 | |
| NEW TEACHER PROJECT | 4,798 | 0 | 4,798 | 0 | 5,228 | 0 | 0 | 5,228 | 5,228 | 0 | 5,228 | |
| EISS- DELLA LINDLEY | 1,000 | 0 | 1,000 | 1,000 | 0 | 0 | 978 | 22 | 22 | 0 | 22 | |
| TOTAL, STATE PROGRAMS | 1,141,630 | 81,495 | 1,223,125 | 1,221,673 | 5,228 | 0 | 123,348 | 1,103,553 | 1,090,190 | 2,790 | 1,092,981 | |

CHECKLIST FOR REVIEW OF SCHOOL DISTRICT BUDGETS

District Palm Springs
 LEA Contact Person Evelyn Hernandez
 LEA Contact Phone (619) 327-1581
 County Contact Person Linda Wilson

** Indicates minimum checkpoint
for LEA self-review of Standards
and Criteria

NOTE TO REVIEWER: All material variances should be noted, and the LEA business office contacted concerning potential problems. Note resolutions on a comment sheet.

J-200TC TABLE OF CONTENTS

N/A Check to see that the Gann Limit and Appropriations Subject to Limitation have been reported.

J-200S SUMMARY OF INTERFUND ACTIVITIES

OK Check to see that the Direct Costs of Interfund Services (5750-99) reported on this summary agree with the amounts budgeted in each fund. The sum of Services In must agree with the sum of Services Out.

OK Check to see that the Support Costs (7350-99) reported on this summary agree with the amounts budgeted in each fund. The sum of Support Costs In must agree with the sum of Support Costs Out.

OK Check to see that the Interfund Transfers (8910-29, 7610-29) reported on this summary agree with the amounts budgeted in each fund. The sum of Interfund Transfers In must agree with the sum of Interfund Transfers Out.

J-200A AVERAGE DAILY ATTENDANCE

** ? Compare budgeted revenue limit ADA against prior year actuals.

| | (Optional) 2nd Prior Year ADA | 1st Prior Year ADA | (Optional) %Diff | Budget Year ADA | Difference- 1st Prior Yr to Budget | % Diff |
|-------------------|-------------------------------------|-----------------------|---------------------|--------------------|--|----------------|
| Regular Education | | 11,644 | | 12,651 | 1,007 | |
| Special Education | | 255 | | 252 | (3) | |
| ROC/P | | | | | | |
| Total | | 11,899 | | 12,903 | 1,004 | (8.44%) |

STANDARD
Increase or Decrease from the prior year the budget year of more than 3% must be explained in a written narrative.

GENERAL FUND

** CALCULATION OF CHANGE IN COLA/ADA

Method 1: COLA/ADA CHANGE

| | | |
|---|-------|---|
| Budget year COLA | 4.64 | % |
| + Percent Difference in LEA ADA (from total ADA, above) | 8.44 | % |
| = Net change in COLA plus ADA | 13.08 | % |

Method 2: COLA CHANGE FOR SALARIES & BENEFITS COMPARISON

| | |
|--|----------------|
| Amount of budget year inflation increase per ADA | \$ 2,957.81 |
| + Prior year (actual) LEA base revenue limit per ADA | \$ 2,827.81 |
| = Percent of increase (unique revenue limit COLA) | <u>4.60 %</u> |
| + Percent Difference in LEA ADA (from total ADA) | <u>8.44 %</u> |
| = Net change in UNIQUE COLA plus ADA | <u>13.04 %</u> |

REVENUE DETAIL (J-201R)

Revenue Limit Sources

OK Verify that amounts entered in Revenue Detail (J-201R) agree with amounts calculated on the Revenue Limit Summary worksheet (J-201RL). See RCOE checklist

** OK Compare budgeted Revenue Limit sources against prior year actuals.

| | Prior Year | Budget Year | % Diff | Method 1 Change |
|--|----------------------|----------------------|----------------|-----------------|
| Subtotal, Revenue Limit Sources (J-201R) | \$ <u>33,876,442</u> | \$ <u>38,528,876</u> | <u>13.73 %</u> | <u>13.08 %</u> |

| |
|---|
| STANDARD Increase or Decrease from prior year of more than COLA + A change (method 1) must be explained in a written narrative. |
|---|

OK Check the PERS reduction, revenue account 8092. This should be a positive amount and should agree with the total of expenditure account 7270 for all funds (see expenditure detail J-201E)

OK Check the Revenue Limit transfers

- Verify that the Special Education ADA transfer, revenue account 8091, agrees with the amount reported in the Special Education Summary worksheet (J-201SE) (J-201R, EDP 165 = J-201SE, Line 28)
- Verify that the Concurrent Adult Transfer, revenue account 8094, is reasonable when compared to Adult ADA reported on J200A. See RCOE checklist
- Verify that the restricted portions of the revenue limit have been transferred from unrestricted sources to restricted sources (i.e., Specialized Secondary Schools [account 8099], Continuation Education [account 8095]).
- All transfers (except those to the Adult or Cafeteria Funds, certain property taxes, and the PERS Reduction) should be -0- in Column F. (Check Object Codes 8091, 8093, and 8095)

Federal Revenues

** OK Compare budgeted federal revenues against prior year actuals. (EDP 280)

| | Prior Year | Budget Year | % Diff |
|----------------------------------|---------------------|-------------------|----------------|
| Total, Federal Revenues (J-201R) | \$ <u>1,784,653</u> | \$ <u>862,834</u> | <u>51.65 %</u> |

| |
|---|
| STANDARD Increase or Decrease from the prior year more than 10% must be explained in a written narrative. |
|---|

OK Verify that amounts entered for Special Education per UDC (revenue account 8181) agree with amounts on the Special Education Summary worksheet (J-201SE). (J-201R, Object Code 8181 = J-201SE, Line 27)

Other State Revenues

OK Verify that amounts entered for Special Education (revenue account 8321) agree with amounts calculated on the Special Education Summary worksheet (J-201SE). (J-201R, Object 8321 = J-201SE, Line 35)

** OK Compare budgeted Special Education revenue (revenue account 8321) against prior year actuals.

| | Prior Year | Budget Year | % Diff |
|-------------------------------------|---------------------|---------------------|--------------|
| Special Education Revenues (J-201R) | \$ <u>2,087,160</u> | \$ <u>2,244,039</u> | <u>7.52%</u> |

STANDARD
Increase or Decrease from the prior year more than 10% must be explained in a written narrative.

** OK Compare budgeted Lottery (revenue account 8560) against prior year actuals.

| | Prior Year | Budget Year | % Diff |
|---------------------------|---------------------|---------------------|----------------|
| Lottery Revenues (J-201R) | \$ <u>2,291,642</u> | \$ <u>2,091,220</u> | <u>(8.75%)</u> |

STANDARD
Increase or Decrease from the prior year more than 10% must be explained in a written narrative.

N/A Check Tax Relief Subventions (revenue accounts 8575, 8576). Verify that any amounts budgeted are for restricted levies only, such as County Free Library Tax.

** OK Compare remaining budgeted state revenues against prior year actuals.

| | Prior Year | Budget Year | % Diff |
|-----------------------------------|---------------------|---------------------|-----------------|
| Remaining State Revenues (J-201R) | \$ <u>2,694,138</u> | \$ <u>1,573,334</u> | <u>(41.60%)</u> |

Object Codes:
All Other State Rev. minus 8576; 8575;8560;8321

STANDARD
Increase or Decrease from the prior year more than 10% must be explained in a written narrative.

Local Revenues

N/A Check Restricted Taxes (revenue accounts 8615-8618). Verify that any amounts budgeted are for restricted levies only, such as County Free Library Tax.

** N/A Parcel Taxes (revenue account 8621). Verify any amount budgeted.

| | Prior Year | Budget Year | % Diff |
|-----------------------|------------|-------------|---------|
| Parcel Taxes (J-201R) | \$ _____ | \$ _____ | _____ % |

STANDARD
Increase or Decrease from the prior year more than 10% must be explained in a written narrative.

** OK Compare remaining budgeted local revenues against prior year actuals.

| | Prior Year | Budget Year | % Diff |
|-----------------------------------|---------------------|---------------------|-------------|
| Remaining Local Revenues (J-201R) | \$ <u>2,100,089</u> | \$ <u>2,108,020</u> | <u>.38%</u> |

Object Codes:
Total, Other Local Revenue minus 8621;8618; 8617;8616;8615

STANDARD
Increase or Decrease from the prior year more than 10% must be explained in a written narrative.

Total Revenues

OK Do math checks on subtotals and totals. Verify that totals are correctly carried forward to the Fund Summary (J-20)

EXPENDITURE DETAIL (J-201E)

** OK Compare salaries and fringe benefits against prior year actuals.

| | Prior Year | Budget Year | % Diff | Method 2 Change |
|---------------------------|----------------------|----------------------|---------------|-----------------|
| Certificated Salaries | \$ <u>20,449,901</u> | \$ <u>21,828,136</u> | <u>6.74%</u> | |
| Classified Salaries | \$ <u>5,043,706</u> | \$ <u>5,050,077</u> | <u>.13%</u> | |
| Employee Benefits | \$ <u>7,305,911</u> | \$ <u>8,251,894</u> | <u>12.95%</u> | |
| Total Salaries & Benefits | \$ <u>32,799,518</u> | \$ <u>35,130,107</u> | <u>7.11%</u> | <u>13.04%</u> |

STANDARD
Increase or Decrease from prior year of more than the unique revenue limit COLA + AD/ change (method 2) must be explained in a written narrative.

** Salaries and benefits -- Check on negotiations status with LEA.

Certificated Salaries

- Negotiations Settled?

Yes

No X

If yes, what is % increase

If no, what would a 1% increase equal in total dollars \$ 218,281

If a multiple year contract, list increases for each year:

| | | |
|---------------|---------------|---------------|
| Year #1 | Year #2 | Year #3 |
| <u> </u> % | <u> </u> % | <u> </u> % |

- Have amounts been budgeted in 1000 & 3000 object categories for increases?

Yes No

- Other significant changes:

 (Attach additional sheets, if necessary)

STANDARD
 If negotiations are finalized, LEA must provide upon settlement:
 1. A written narrative outlining the costs and how the budget will be adjusted, and
 2. A copy of the Board revisions to the adopted budget.

 The county office will review and comment on the narrative on the revised budget. Settlements exceeding the unique revenue limit COLA require that a written narrative and comments be transmitted to the SDE.

Classified Salaries

- Negotiations Settled?

Yes

No X

If yes, what is % increase

If no, what would a 1% increase equal in total dollars \$ 50,501

If a multiple year contract, list increases for each year:

| | | |
|---------------|---------------|---------------|
| Year #1 | Year #2 | Year #3 |
| <u> </u> % | <u> </u> % | <u> </u> % |

- Have amounts been budgeted in 2000 & 3000 object categories for increases?

Yes No

- Other significant changes

 (Attach additional sheets, if necessary)

** OK Compare budgeted expenditures in 4000 categories against prior year actuals. (EDP 729)

| | Prior Year | Budget Year | % Diff | Method 1 Change |
|-----------------------------|---------------------|---------------------|----------------|-----------------|
| Books and Supplies (J-201E) | \$ <u>2,177,161</u> | \$ <u>2,539,038</u> | <u>16.63</u> % | <u>13.08</u> % |

STANDARD
 Increase or Decrease from prior year of more than COLA + ADA change (method 1) must be explained in a written narrative.

** OK Compare budgeted expenditures in 5000 categories against prior year actuals. (EDP 762)

| | Prior Year | Budget Year | % Diff | Method 1 Change |
|---|---------------------|---------------------|----------------|-----------------|
| Services, Other Operating Expenditures (J-201E) | \$ <u>4,877,088</u> | \$ <u>6,023,677</u> | <u>23.51</u> % | <u>13.08</u> % |

STANDARD
 Increase or Decrease from prior year of more than COLA + ADA change (method 1) must be explained in a written narrative.

** OK Compare budgeted expenditures in 6000 categories against prior year actuals. (EDP 780)

| | Prior Year | Budget Year | % Diff |
|-------------------------|-------------------|------------------|-----------|
| Capital Outlay (J-201E) | \$ <u>850,694</u> | \$ <u>30,655</u> | (25.87 %) |

STANDARD
Increase or Decrease from the prior year more than 40% must be explained in a written narrative.

** OK Compare budgeted expenditures in 7000 categories against prior year actuals. (EDP 846)

| | Prior Year | Budget Year | % Diff |
|----------------------|-------------------|-------------------|----------|
| Other Outgo (J-201E) | \$ <u>233,588</u> | \$ <u>224,691</u> | (3.81 %) |

STANDARD
Increase or Decrease from the prior year more than 40% must be explained in a written narrative.

OK Direct Costs for Interprogram/Interfund Services should be -0- or negative in Column F. (Page E-3)

- 5710-49 should be -0- in Column F.

- 5750-99 should be -0- or negative in Column F; if a negative, must be offset by other Funds in this object category.

OK Direct Support/Indirect Costs should be -0- or negative in Column F. (Page E-4)

- 7310-49 should be -0- in Column F.

- 7350-99 should be -0- or negative in Column F; if a negative, must be offset by other Funds in this object category.

Total Expenditures

 Do math checks on subtotals and totals. Verify that totals are correctly carried forward to the Fund Summary (J-201)

OTHER SOURCES/USES DETAIL (J-2010)

OK Other Sources/Uses (8931-8979, 7639-7699) -- verify with LEA the purpose for amounts budgeted.

** OK Compare budgeted Sources against prior year actuals. (EDP 934)

| | Prior Year | Budget Year | % Diff |
|------------------|---------------|---------------|--------|
| Sources (J-2010) | \$ <u>-0-</u> | \$ <u>-0-</u> | -0- % |

STANDARD
Increase or Decrease from the prior year of more than 40% must be explained in a written narrative.

** OK Check budgeted Uses against prior year actuals. (EDP 967)

| | Prior Year | Budget Year | % Diff |
|---------------|-------------------|---------------|---------|
| Uses (J-2010) | \$ <u>288,410</u> | \$ <u>-0-</u> | (100) % |

STANDARD
Increase or Decrease from the prior year of more than 40% must be explained in a written narrative.

OK Check the Contributions to Restricted Programs (8980-8999) to see that:

- Column "D" entries are all negative & Column "E" entries are all positive.

- Column "F" entries should crossfoot to -0-.

** OK Check budgeted Contributions to Restricted Programs against prior year actuals (Column E, EDP 970 + 972)

| | Prior Year | Budget Year | % Diff | Method 1 Change |
|---|---------------------|---------------------|---------|-----------------|
| Contributions to Restricted Programs (J-2010) | \$ <u>1,378,889</u> | \$ <u>1,725,222</u> | 25.12 % | <u>13.08%</u> |

STANDARD
Increase or Decrease from prior year of more than COLA + ADA change (method 1) must be explained in a written narrative.

Total Other Sources/Uses

OK Do math checks on subtotals and totals. Verify that totals are correctly carried forward to the Fund Summary (J-2)

FUND SUMMARY (J-201)

| STANDARD |
|---|
| A decrease (expenditures exceed revenues) must be explained in written narrative. |

- ** OK Check the net increase/decrease in fund balance (Section E, Column F). If a negative balance is reported, enter the amount here: CURRENT YR \$ _____
- OK Check to see that the Ending Balance amount entered on line F2, Columns A, B, & C agree with the Beginning Balance amounts entered on line F1a, Columns D, E, & F. (EDP 984 = EDP 980)
- OK Check line F2, Ending Fund Balance, to see that the amount budgeted in Column E does not have a negative balance or a large positive balance. (EDP 984)
 - If balance is negative, check to see if the Contribution to Restricted Programs (line D3) should be increased.
 - If positive, check to see if expenditures are understated or income overstated.

** OK Check the three year change in fund balance: (EDP 984)

| 3rd Prior Year Ending Balance | 2nd Prior Year Ending Balance | % Change | 1st Prior Year Ending Balance | % Change | Budget Year Ending Balance | % Change |
|----------------------------------|----------------------------------|-------------|----------------------------------|-------------|-------------------------------|-------------|
| \$2,289,387 | \$3,940,644 | 72.13% | \$5,273,246 | 33.82% | \$7,168,696 | 35.95% |

| STANDARD |
|---|
| Continuing decline fund balance must be explained in a written narrative. |

- OK Check Columns D & F to see if amounts have been reserved for Revolving Cash (EDP 986) and Stores (EDP 988), when these items are previously reported in Column C.
- OK Check the Unappropriated Fund Balance (Line F2d, Columns D, E, & F) to see that there are no negative amounts (If so, any designated amount will need to be reduced to bring this line to -0-).

Total Fund Balance

OK Do math checks on subtotals and totals.

** OK Determine the Reserve for Economic Uncertainties

Enter the sum of expenditures and other outgo displayed in Column F:
 Expenditures (line B10) + Transfers Out (line D1b) + Uses (line D2b) \$45,762,873
 Enter the Reserve for Economic Uncertainties (from Column D) \$ 4,215,754

Percentage of Reserve for Economic Uncertainties to total expenditures 9.21 %

| STANDARD | | | |
|---|--------------------|----------|--------------|
| Reserve for Economic Uncertainties of less than the following must be explained in a written narrative: | | | |
| the greater of 5% or \$50,000 | for districts with | 0 - | 300 ADA |
| the greater of 4% or \$50,000 | for districts with | 301 - | 1,000 ADA |
| 3% | for districts with | 1,001 - | 30,000 ADA |
| 2% | for districts with | 30,001 - | 400,000 ADA |
| 1% | for districts with | 400,001 | and over ADA |

If the percent or the sum of the Reserve for Economic Uncertainty is below the established minimum of \$ _____ or _____ %, list the remaining components of the ending balance (from Columns D & E) on the following lines:

| | UNRESTRICTED | RESTRICTED |
|--|--------------|------------|
| _____ | \$ _____ | \$ _____ |
| _____ | \$ _____ | \$ _____ |
| _____ | \$ _____ | \$ _____ |
| _____ | \$ _____ | \$ _____ |
| _____ | \$ _____ | \$ _____ |
| Unappropriated Amount _____ | \$ _____ | \$ _____ |
| Balances in Special Reserve Fund _____ | \$ _____ | \$ _____ |

STANDARD

Budgeted expenditures, reserves and unappropriated fund balances that are not sufficient to address pending salary and benefit negotiations must be explained in a written narrative.

MULTI-YEAR COMMITMENTS

** _____ Identify the LEA's multi-year commitments which will increase beyond the level of the current year's commitment. Identify the anticipated source of revenues that will be used to support these commitments. Include such commitments as multi-year salary settlements, Certificates of Participation, balloon repayments, etc.; exclude minor operating expenses such as equipment leases, maintenance agreements, etc.

| Commitment | Amount | Source of Support |
|------------|----------|-------------------|
| _____ | \$ _____ | _____ |
| _____ | \$ _____ | _____ |
| _____ | \$ _____ | _____ |
| _____ | \$ _____ | _____ |
| _____ | \$ _____ | _____ |
| _____ | \$ _____ | _____ |
| _____ | \$ _____ | _____ |

STANDARD

Incremental costs of major multi-year commitments that exceed the total anticipated revenues to pay for them must be explained in a written narrative.

ADULT, CAFETERIA, CHILD DEVELOPMENT FUNDS

OK Do math checks on subtotals and totals. Verify that totals are correctly carried forward to the Fund Summary.

** OK Compare budgeted revenues against prior year actuals. (EDP 599)

| | Prior Year | Budget Year | % Diff |
|----------|-------------------|-------------------|----------|
| Revenues | \$ <u>716,412</u> | \$ <u>635,771</u> | (11.26%) |

STANDARD
Increase or Decrease from the prior year more than 10% must be explained in a written narrative.

** OK Compare budgeted expenditures against prior year actuals. (EDP 857)

| | Prior Year | Budget Year | % Diff |
|--------------|-------------------|-------------------|--------|
| Expenditures | \$ <u>480,339</u> | \$ <u>725,417</u> | 51.02% |

STANDARD
Increase or Decrease from the prior year more than 10% must be explained in a written narrative.

N/A Other Sources/Uses (8931-8979, 7639-7699) – verify with LEA the purpose for amounts budgeted.

** OK Compare budgeted Sources against prior year actuals. (EDP 934)

| | Prior Year | Budget Year | % Diff |
|---------|---------------|---------------|--------------|
| Sources | \$ <u>-0-</u> | \$ <u>-0-</u> | <u>-0-</u> % |

STANDARD
Increase or Decrease from the prior year more than 40% must be explained in a written narrative.

** OK Compare budgeted Uses against prior year actuals. (EDP 967)

| | Prior Year | Budget Year | % Diff |
|------|---------------|---------------|--------------|
| Uses | \$ <u>-0-</u> | \$ <u>-0-</u> | <u>-0-</u> % |

STANDARD
Increase or Decrease from the prior year more than 40% must be explained in a written narrative.

CURRENT YR

** OK Check the net increase/decrease in fund balance (Section E). (EDP 979) \$ (89,646)

STANDARD
A decrease (expenditures exceed revenues) must be explained in written narrative.

OK Check to see that the prior year actual Ending Balance amount entered on line F2, agrees with the budgeted Beginning Balance amounts entered on line F1a. (EDP 980)

** OK Check the three year change in fund balance: (EDP 984)

| 3rd Prior Year Ending Balance | 2nd Prior Year Ending Balance | % Change | 1st Prior Year Ending Balance | % Change | Budget Year Ending Balance | % Change |
|-------------------------------|-------------------------------|----------|-------------------------------|----------|----------------------------|----------|
| \$ <u>18,628</u> | \$ <u>233,224</u> | 11.52 % | \$ <u>469,297</u> | 101.22% | \$ <u>379,651</u> | (19.07%) |

STANDARD
Continuing decline in fund balance must be explained in a written narrative.

N/A Check the budget to see if amounts have been reserved for Revolving Cash (EDP 986) and Stores (EDP 988), when these items are previously reported in the prior year actuals.

N/A Check the Unappropriated Fund Balance (Line F2d) to see that there are no negative amounts. (If so, any designated amount will need to be reduced to bring this line to -0-).

MULTI-YEAR COMMITMENTS

** _____ Identify the LEA's multi-year commitments which will increase beyond the level of the current year's commitments. Identify the anticipated source of revenues that will be used to support these commitments. Include such commitments as multi-year salary settlements, Certificates of Participation, balloon repayments, etc.; exclude minor operational expenses such as equipment leases, maintenance agreements, etc.

| Commitment | Amount | Source of Support |
|------------|----------|-------------------|
| _____ | \$ _____ | _____ |
| _____ | \$ _____ | _____ |
| _____ | \$ _____ | _____ |
| _____ | \$ _____ | _____ |
| _____ | \$ _____ | _____ |
| _____ | \$ _____ | _____ |

STANDARD

Incremental costs of major multi-year commitments that exceed the total anticipated revenues to pay for them may be explained in a written narrative.

CAFETERIA ACCT. J-203 FUND
**ADULT, CAFETERIA, CHILD
 DEVELOPMENT FUNDS**

OK Do math checks on subtotals and totals. Verify that totals are correctly carried forward to the Fund Summary.

** ? ? Compare budgeted revenues against prior year actuals. (EDP 599)

| | Prior Year | Budget Year | % Diff |
|----------|--------------|--------------|--------|
| Revenues | \$ 2,001,566 | \$ 2,219,658 | 10.90% |

STANDARD
 Increase or Decrease from the prior year more than 10% must be explained in a written narrative.

** OK Compare budgeted expenditures against prior year actuals. (EDP 857)

| | Prior Year | Budget Year | % Diff |
|--------------|--------------|--------------|--------|
| Expenditures | \$ 2,044,133 | \$ 2,166,236 | 5.97% |

STANDARD
 Increase or Decrease from the prior year more than 10% must be explained in a written narrative.

N/A Other Sources/Uses (8931-8979, 7639-7699) -- verify with LEA the purpose for amounts budgeted.

** N/A Compare budgeted Sources against prior year actuals. (EDP 934)

| | Prior Year | Budget Year | % Diff |
|---------|------------|-------------|--------|
| Sources | \$ -0- | \$ -0- | -0% |

STANDARD
 Increase or Decrease from the prior year more than 40% must be explained in a written narrative.

** N/A Compare budgeted Uses against prior year actuals. (EDP 967)

| | Prior Year | Budget Year | % Diff |
|------|------------|-------------|--------|
| Uses | \$ -0- | \$ -0- | -0% |

STANDARD
 Increase or Decrease from the prior year more than 40% must be explained in a written narrative.

CURRENT YR

** OK Check the net increase/decrease in fund balance (Section E). (EDP 979) \$ 53,422

STANDARD
 A decrease (expenditures exceed revenues) must be explained in written narrative.

OK Check to see that the prior year actual Ending Balance amount entered on line F2, agrees with the budgeted Beginning Balance amounts entered on line F1a. (EDP 980)

** OK Check the three year change in fund balance: (EDP 984)

| 3rd Prior Year Ending Balance | 2nd Prior Year Ending Balance | % Change | 1st Prior Year Ending Balance | % Change | Budget Year Ending Balance | % Change |
|----------------------------------|----------------------------------|-------------|----------------------------------|-------------|-------------------------------|-------------|
| \$ 171,915 | \$ 160,467 | (6.66)% | \$ 117,900 | (26.53)% | \$ 171,322 | 45.31% |

STANDARD
 Continuing decline in fund balance must be explained in a written narrative.

OK Check the budget to see if amounts have been reserved for Revolving Cash (EDP 986) and Stores (EDP 988), when these items are previously reported in the prior year actuals.

OK Check the Unappropriated Fund Balance (Line F2d) to see that there are no negative amounts. (If so, any designated amount will need to be reduced to bring this line to -0-).

MULTI-YEAR COMMITMENTS

- _____ Identify the LEA's multi-year commitments which will increase beyond the level of the current year's commitments. Identify the anticipated source of revenues that will be used to support these commitments. Include such commitments as multi-year salary settlements, Certificates of Participation, balloon repayments, etc.; exclude minor operating expenses such as equipment leases, maintenance agreements, etc.

| Commitment | Amount | Source of Support |
|------------|----------|-------------------|
| _____ | \$ _____ | _____ |
| _____ | \$ _____ | _____ |
| _____ | \$ _____ | _____ |
| _____ | \$ _____ | _____ |
| _____ | \$ _____ | _____ |
| _____ | \$ _____ | _____ |

STANDARD
 Incremental costs of major multi-year commitments that exceed the total anticipated revenues to pay for them must be explained in a written narrative.

CHILD DEVELOPMENT J-204 FUND
ADULT, CAFETERIA, CHILD DEVELOPMENT FUNDS

OK Do math checks on subtotals and totals. Verify that totals are correctly carried forward to the Fund Summary.

** OK Compare budgeted revenues against prior year actuals. (EDP 599)

| | Prior Year | Budget Year | % Diff |
|----------|-------------------|-------------------|---------|
| Revenues | \$ <u>568,135</u> | \$ <u>561,146</u> | (1.23)% |

STANDARD
 Increase or Decrease from the prior year more than 10% must be explained in a written narrative.

** OK Compare budgeted expenditures against prior year actuals. (EDP 857)

| | Prior Year | Budget Year | % Diff |
|--------------|-------------------|-------------------|---------|
| Expenditures | \$ <u>568,135</u> | \$ <u>561,146</u> | (1.23)% |

STANDARD
 Increase or Decrease from the prior year more than 10% must be explained in a written narrative.

N/A Other Sources/Uses (8931-8979, 7639-7699) – verify with LEA the purpose for amounts budgeted.

** N/A Compare budgeted Sources against prior year actuals. (EDP 934)

| | Prior Year | Budget Year | % Diff |
|---------|------------|-------------|---------|
| Sources | \$ _____ | \$ _____ | _____ % |

STANDARD
 Increase or Decrease from the prior year more than 40% must be explained in a written narrative.

** N/A Compare budgeted Uses against prior year actuals. (EDP 967)

| | Prior Year | Budget Year | % Diff |
|------|------------|-------------|---------|
| Uses | \$ _____ | \$ _____ | _____ % |

STANDARD
 Increase or Decrease from the prior year more than 40% must be explained in a written narrative.

CURRENT YR

** OK Check the net increase/decrease in fund balance (Section E). (EDP 979) \$ -0-

STANDARD
 A decrease (expenditures exceed revenue) must be explained in written narrative.

OK Check to see that the prior year actual Ending Balance amount entered on line F2, agrees with the budgeted Beginning Balance amounts entered on line F1a. (EDP 980)

** OK Check the three year change in fund balance: (EDP 984)

| 3rd Prior Year Ending Balance | 2nd Prior Year Ending Balance | % Change | 1st Prior Year Ending Balance | % Change | Budget Year Ending Balance | % Change |
|-------------------------------|-------------------------------|----------|-------------------------------|--------------|----------------------------|--------------|
| \$ <u>45,293</u> | \$ <u>-0-</u> | (100) % | \$ <u>-0-</u> | <u>-0-</u> % | \$ <u>-0-</u> | <u>-0-</u> % |

STANDARD
 Continual fund balance explain narrative

N/A Check the budget to see if amounts have been reserved for Revolving Cash (EDP 986) and State these items are previously reported in the prior year actuals.

N/A Check the Unappropriated Fund Balance (Line F2d) to see that there are no negative amounts that will need to be reduced to bring this line to -0-.

MULTI-YEAR COMMITMENTS

•• _____ Identify the LEA's multi-year commitments which will increase beyond the level of the current year's commitments. Identify the anticipated source of revenues that will be used to support these commitments. Include such commitments as multi-year salary settlements, Certificates of Participation, balloon repayments, etc.; exclude minor operational expenses such as equipment leases, maintenance agreements, etc.

| Commitment | Amount | Source of Support |
|------------|----------|-------------------|
| _____ | \$ _____ | _____ |
| _____ | \$ _____ | _____ |
| _____ | \$ _____ | _____ |
| _____ | \$ _____ | _____ |
| _____ | \$ _____ | _____ |
| _____ | \$ _____ | _____ |

| |
|--|
| <p>STANDARD</p> <p>Incremental costs of major multi-year commitments that exceed the total anticipated revenues to pay for them must be explained in a written narrative.</p> |
|--|

ALL OTHER FUNDS

- OK Do math checks on subtotals and totals. Verify that totals are correctly carried forward to the Fund Summary.
- OK Check to see that the prior year actual Ending Balance amount entered on line F2 agrees with the budgeted Beginning Balance amount entered on line F1a. (EDP 984 = EDP 980)
- OK Check line F2, Ending Fund Balance, to see that the amount budgeted does not have a negative balance.
- OK Check the Unappropriated Fund Balance (Line F2d) to see that there are no negative amounts. (If so, any designated amount will need to be reduced to bring this line to -0-)

MULTI-YEAR COMMITMENTS

** _____ Identify the LEA's multi-year commitments which will increase beyond the level of the current year's commitments. Identify the anticipated source of revenues that will be used to support these commitments. Include such commitments as multi-year salary settlements, Certificates of Participation, balloon repayments, etc.; exclude minor operating expenses such as equipment leases, maintenance agreements, etc.

| Commitment | Amount | Source of Support |
|------------|----------|-------------------|
| _____ | \$ _____ | _____ |
| _____ | \$ _____ | _____ |
| _____ | \$ _____ | _____ |
| _____ | \$ _____ | _____ |
| _____ | \$ _____ | _____ |
| _____ | \$ _____ | _____ |

STANDARD:
 Incremental cost of major multi-year commitments that exceed the total anticipated revenues to pay for them must be explained in a written narrative.

ALL OTHER FUNDS

- OK Do math checks on subtotals and totals. Verify that totals are correctly carried forward to the Fund Summary.
- OK Check to see that the prior year actual Ending Balance amount entered on line F2 agrees with the budgeted Beginning Balance amount entered on line F1a. (EDP 984 = EDP 980)
- OK Check line F2, Ending Fund Balance, to see that the amount budgeted does not have a negative balance.
- OK Check the Unappropriated Fund Balance (Line F2d) to see that there are no negative amounts. (If so, any designated amount will need to be reduced to bring this line to -0-)

MULTI-YEAR COMMITMENTS

** Identify the LEA's multi-year commitments which will increase beyond the level of the current year's commitments. Identify the anticipated source of revenues that will be used to support these commitments. Include such commitments as multi-year salary settlements, Certificates of Participation, balloon repayments, etc.; exclude minor operating expenses such as equipment leases, maintenance agreements, etc.

| Commitment | Amount | Source of Support |
|------------|----------|-------------------|
| _____ | \$ _____ | _____ |
| _____ | \$ _____ | _____ |
| _____ | \$ _____ | _____ |
| _____ | \$ _____ | _____ |
| _____ | \$ _____ | _____ |
| _____ | \$ _____ | _____ |

STANDARD:
 Incremental costs of major multi-year commitments that exceed the total anticipated revenues to pay for them must be explained in a written narrative.

ALL OTHER FUNDS

OK Do math checks on subtotals and totals. Verify that totals are correctly carried forward to the Fund Summary.

OK Check to see that the prior year actual Ending Balance amount entered on line F2 agrees with the budgeted Beginning Balance amount entered on line F1a. (EDP 984 = EDP 980)

OK Check line F2, Ending Fund Balance, to see that the amount budgeted does not have a negative balance.

OK Check the Unappropriated Fund Balance (Line F2d) to see that there are no negative amounts. (If so, any designated amount will need to be reduced to bring this line to -0-)

MULTI-YEAR COMMITMENTS

** Identify the LEA's multi-year commitments which will increase beyond the level of the current year's commitments. Identify the anticipated source of revenues that will be used to support these commitments. Include such commitments as multi-year salary settlements, Certificates of Participation, balloon repayments, etc.; exclude minor operating expenses such as equipment leases, maintenance agreements, etc.

| Commitment | Amount | Source of Support |
|------------|----------|-------------------|
| _____ | \$ _____ | _____ |
| _____ | \$ _____ | _____ |
| _____ | \$ _____ | _____ |
| _____ | \$ _____ | _____ |
| _____ | \$ _____ | _____ |
| _____ | \$ _____ | _____ |
| _____ | \$ _____ | _____ |

STANDARD
 Incremental costs of major multi-year commitments that exceed the total anticipated revenues to pay for them must be explained in a written narrative.

ALL OTHER FUNDS

- OK Do math checks on subtotals and totals. Verify that totals are correctly carried forward to the Fund Summary.
- OK Check to see that the prior year actual Ending Balance amount entered on line F2 agrees with the budgeted Beginning Balance amount entered on line F1a. (EDP 984 = EDP 980)
- OK Check line F2, Ending Fund Balance, to see that the amount budgeted does not have a negative balance.
- OK Check the Unappropriated Fund Balance (Line F2d) to see that there are no negative amounts. (If so, any designated amount will need to be reduced to bring this line to -0-)

MULTI-YEAR COMMITMENTS

** _____ Identify the LEA's multi-year commitments which will increase beyond the level of the current year's commitments. Identify the anticipated source of revenues that will be used to support these commitments. Include such commitments as multi-year salary settlements, Certificates of Participation, balloon repayments, etc.; exclude minor operating expenses such as equipment leases, maintenance agreements, etc.

| Commitment | Amount | Source of Support |
|------------|----------|-------------------|
| _____ | \$ _____ | _____ |
| _____ | \$ _____ | _____ |
| _____ | \$ _____ | _____ |
| _____ | \$ _____ | _____ |
| _____ | \$ _____ | _____ |
| _____ | \$ _____ | _____ |

STANDARD:
 Incremental costs of major multi-year commitments that exceed the total anticipated revenues to pay for them must be explained in a written narrative.

ALL OTHER FUNDS

- OK Do math checks on subtotals and totals. Verify that totals are correctly carried forward to the Fund Summary.
- OK Check to see that the prior year actual Ending Balance amount entered on line F2 agrees with the budgeted Beginning Balance amount entered on line F1a. (EDP 984 = EDP 980)
- OK Check line F2, Ending Fund Balance, to see that the amount budgeted does not have a negative balance.
- OK Check the Unappropriated Fund Balance (Line F2d) to see that there are no negative amounts. (If so, any designated amount will need to be reduced to bring this line to -0-)

MULTI-YEAR COMMITMENTS

** Identify the LEA's multi-year commitments which will increase beyond the level of the current year's commitments. Identify the anticipated source of revenues that will be used to support these commitments. Include such commitments as multi-year salary settlements, Certificates of Participation, balloon repayments, etc.; exclude minor operating expenses such as equipment leases, maintenance agreements, etc.

| Commitment | Amount | Source of Support |
|------------|----------|-------------------|
| _____ | \$ _____ | _____ |
| _____ | \$ _____ | _____ |
| _____ | \$ _____ | _____ |
| _____ | \$ _____ | _____ |
| _____ | \$ _____ | _____ |
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STANDARD:
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RIVERSIDE COUNTY OFFICE OF EDUCATION
 ADDITIONAL CHECKLIST FOR REVIEW OF DISTRICT
 ADOPTED BUDGETS

TM
 9/12/89

=====
 District Palm Springs Unified Unit Member Completing Review Linda Wilson
 =====

J-200TC TABLE OF CONTENTS

- Verify that all forms checked off by district are included
- Verify that all forms listed on J-form checklist are included
 (see RCOE A/B audit packet)

J-200A AVERAGE DAILY ATTENDANCE

- Check to see if district included County Operated Special Ed Students on Revenue Limit Summary (J-201RL):*

| | | |
|---------------------------|--------|-------|
| J-200A Line 3 + Line 8 = | 12,903 | |
| J-201RL Line 7 + Line 8 = | 13,029 | |
| (1989-90 ADA) | | ----- |
| Difference | | (126) |

*If the ADA amount on the J-201RL is HIGHER than the ADA reported on the J-200A, the district has most likely included County Operated Special Ed Students in the J-201RL computation, which is correct.

J-201 GENERAL FUND=====

REVENUE DETAIL (J-201R)

Revenue Limit Sources

- (Reference p.2 of SDE checklist). Verify that amounts entered in the Revenue Detail (J-201R) agree with amounts calculated on the Revenue Limit Summary Worksheet (J-201RL).

| | J-201R | | J-201RL | | OK |
|-------------------------------|--------|--|---------|--|----|
| | ----- | | ----- | | -- |
| PERS REDUCTION TRANS: | = | | Line 20 | | OK |
| O.C. 8092 (EDP 170) (should = | | | | | |
| O.C. 7270 (EDP 831 of J-201E | | | | | |
| also) | | | | | |
| PROPERTY TAXES: | = | | Line 22 | | OK |
| O.C. 8021 through 8089 (EDP's | | | | | |

110,115,120,125,130,135,140,
145,155,156,160)

STATE AID: = Line 25 OK
O.C. 8011 (EDP 100)

"SUBTOTAL, REVENUE LIMIT SOURCES" = Line 21 OK

OK (Reference p.2) Check the Revenue Limit Transfers (2nd one - the Concurrent Ad Ed Transfer):

| | | |
|--|---|----------|
| J-200A, Line 7 (Rev Lmt Est) | = | 10 |
| x District's 88-89 Base Rev. Lmt (Less reforms) (See checklist) x 104.64 COLA | = | 2,819,01 |
| | | ----- |
| Product | | 28,190 |
| J-201R EDP 180 (Concurrent Ad Ed Transfer) Object Code 8094 | = | 28,178 |
| | | ----- |
| Difference | | 12 |

FUND SUMMARY (J-201)

OK Check to see if the budget is in balance: Total Revenue + Transfers In + Sources + Beginning Balance = Total Expenditures + Transfers Out + Uses + Ending Balance. (EDP 599+880+934+980 = EDP 857+903+967+984)

Total Fund Balance

OK Check to make sure the details for the Ending Fund Balance were provided

J-202 ADULT EDUCATION FUND=====

OK Check that Adult Ed State Aid (EDP 100) is reasonable when compared to ADA estimate on J-200A. (Verify with NonConcurrent Ad Ed Audit Worksheet - "Cap" or less)

| | | |
|---|---|--------------------|
| Ad Ed Cap (or actual estimate, whichever is lower) | | <u>100</u> |
| x Ad Ed Base Revenue Limit (from NonConcurrent Worksheet) | | \$ <u>1,675.93</u> |
| | = | \$ 167,593 |

NONCURRENT AD ED EST. (from J-202 EDP 100
"State Aid")

\$ 166,093.00

Difference \$ (1,500)

___OK___ Check Line F2, Ending Fund Balance, to see that the amount budgeted is not a negative ending balance (EDP 984)

___OK___ Check that the budget is in balance (EDP 599+880+934+980 = EDP 857+903+967+984)

___OK___ Check to make sure detail for the ending fund balance were provided.

J-2___ ALL OTHER FUNDS=====

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