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Separate Document # 29

Regular Meeting 09/14/99

Palm Springs Unified School District



Unaudited Actuals

Fiscal Year 1998/99

Submitted by Accounting Services
September 14, 1999

DISTRICT CERTIFICATION

Palm Springs Unified School District

RIVERSIDE County

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

- () 1998/99 UNAUDITED ACTUAL FINANCIAL REPORT. This report is hereby filed by the governing board of the school district. (Pursuant to E.C. 42100)

Signed _____ Date of Meeting: September 14, 1999
 Clerk/Secretary of the Governing Board
 (original signature required)

To the Superintendent of Public Instruction:

- () 1998/99 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools. (Pursuant to E.C. 42100)

Signed _____ Date: _____
 County Superintendent/Designee
 (original signature required)

For additional information on the unaudited actual reports, please contact:

County Office of Education

 Riverside County Office of Ed
 Name
 Mrs. Barbara Goodell, Manager
 Title
 (909) 369-6341
 Telephone

School District

 Palm Springs Unified Schl Dist
 Name
 Evelyn Hernandez, Controller
 Title
 (760) 416-6155
 Telephone

SELECTION OF BUDGET ADOPTION CYCLE:

Pursuant to E.C. 42127(i), this school district elects to use the selected budget adoption cycle for the 2000/01 budget year:

X SINGLE BUDGET ADOPTION CYCLE

DUAL BUDGET ADOPTION CYCLE

Am Springs Unified School District

1998/99 UNAUDITED ACTUAL	
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0CA	UNAUDITED ACTUALS CERTIFICATION X
0TC	TABLE OF CONTENTS X
0S	SUMMARY OF INTERFUND ACTIVITIES X
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	Revenue Detail
	Expenditure Detail
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0RL	REVENUE LIMIT SUMMARY X
0	ADULT EDUCATION FUND X
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0	CAFETERIA FUND/ACCOUNT X
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	Expenditure Detail
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0	CHILD DEVELOPMENT FUND X
	Revenue Detail
	Expenditure Detail
	Other Sources/Uses Detail
0	DEFERRED MAINTENANCE FUND X
	Revenue Detail
	Expenditure Detail
	Other Sources/Uses Detail
0	SPECIAL RESERVE FUND X
	(Other than Capital Projects)
	Revenue Detail
	Other Sources/Uses Detail
0	BUILDING FUND X
	Revenue Detail
	Expenditure Detail
	Other Sources/Uses Detail
0	CAPITAL FACILITIES ACCOUNT/FUND X
	Revenue Detail
	Expenditure Detail
	Other Sources/Uses Detail
0	STATE SCHOOL BUILDING X
	LEASE-PURCHASE FUND
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0P	SCHEDULE OF PROJECT BALANCES X
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	Expenditure Detail

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226	BOND INTEREST AND REDEMPTION FUND Revenue Detail Other Sources/Uses Detail	X -----
226A	ANALYSIS OF BONDED INDEBTEDNESS	X -----
249	GENERAL LONG-TERM DEBT ACCOUNT GROUP	X -----
249A	LONG-TERM DEBT CHANGES	X -----
301CSR	CLASS SIZE REDUCTION PGM. (9 - 12)	X -----
385	CURRENT EXPENSE FORMULA/ MINIMUM CLASSROOM COMPENSATION	X -----
390	FEDERAL AND STATE ENTITLEMENTS REVENUES AND EXPENDITURES	X -----
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SUMMARY OF INTERFUND ACTIVITIES

CALIFORNIA
DEPT OF EDUCATION
Form J-300S (Rev 03/97)
RIVERSIDE County

San Marcos Unified School District

FORM	DESCRIPTION	Direct Costs Services In 5750-5799	Interfund Services Out 5750-5799	Direct/Indirect Support In 7350-7399	Direct/Indirect Support Out 7350-7399	Interfund Transfers In 8910-8929	Interfund Transfers Out 7610-7629
1	GENERAL FUND						
	Expenditure Detail	.00	-3,775.67	.00	-468,885.41		
	Other Sources/Uses Detail					225,000.00	4,296,895.00
2	ADULT EDUCATION FUND						
	Expenditure Detail	.00	.00	10,507.75	.00		
	Other Sources/Uses Detail					.00	.00
3	CAFETERIA FUND/ACCOUNT						
	Expenditure Detail	1,006.37	.00	438,251.92	.00		
	Other Sources/Uses Detail					.00	.00
4	CHILD DEVELOPMENT FUND						
	Expenditure Detail	2,769.30	.00	20,125.74	.00		
	Other Sources/Uses Detail					79,811.32	.00
5	DEFERRED MAINTENANCE FUND						
	Expenditure Detail	.00	.00	XXXXXXXXXXXX	XXXXXXXXXXXX		
	Other Sources/Uses Detail					282,692.00	.00
6	PUPIL TRANSPORTATION EQUIPMENT FUND						
	Expenditure Detail	.00	.00	XXXXXXXXXXXX	XXXXXXXXXXXX		
	Other Sources/Uses Detail					.00	.00
7	SPECIAL RESERVE FUND (Other than Capital Projects)						
	Expenditure Detail	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX		
	Other Sources/Uses Detail					.00	.00
8	SCHOOL BUS EMISSIONS REDUCTION FUND						
	Expenditure Detail	.00	.00	XXXXXXXXXXXX	XXXXXXXXXXXX		
	Other Sources/Uses Detail					.00	.00
9	BUILDING FUND						
	Expenditure Detail	.00	.00	XXXXXXXXXXXX	XXXXXXXXXXXX		
	Other Sources/Uses Detail					.00	5,342,755.78
10	CAPITAL FACILITIES FUND						
	Expenditure Detail	.00	.00	.00	XXXXXXXXXXXX		
	Other Sources/Uses Detail					.00	542,367.55
11	STATE SCHOOL BUILDING LEASE/PURCHASE FUND						
	Expenditure Detail	.00	.00	XXXXXXXXXXXX	XXXXXXXXXXXX		
	Other Sources/Uses Detail					6,965,054.17	247,164.16
12	SPECIAL RESERVE FUND (Capital Projects)						
	Expenditure Detail	.00	.00	XXXXXXXXXXXX	XXXXXXXXXXXX		
	Other Sources/Uses Detail					3,101,625.00	225,000.00

SUMMARY OF INTERFUND ACTIVITIES

Palm Springs Unified School District (33-67173)

RIVERSIDE County

FORM	DESCRIPTION	Direct Costs Interfund		Direct/Indirect		Interfund Transfers In 8910-8929	Interfund Transfers Out 7610-7629
		Services In 5750-5799	Services Out 5750-5799	Support In 7350-7399	Support Out 7350-7399		
220	COUNTY SCHOOL FACILITIES FUND Expenditure Detail	.00	.00	XXXXXXXXXXXXX	XXXXXXXXXXXXX		
	Other Sources/Uses Detail					.00	.00
226	BOND INTEREST AND REDEMPTION FUND Expenditure Detail	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX		
	Other Sources/Uses Detail					.00	.00
227	TAX OVERRIDE FUND Expenditure Detail	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX		
	Other Sources/Uses Detail					.00	.00
228	_ DEBT SERVICE FUND Expenditure Detail	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX		
	Other Sources/Uses Detail					.00	.00
231	CAFETERIA ENTERPRISE FUND/ACCOUNT Expenditure Detail	.00	.00	.00	.00		
	Other Sources/Uses Detail					.00	.00
232	_ ENTERPRISE FUND Expenditure Detail	.00	.00	XXXXXXXXXXXXX	XXXXXXXXXXXXX		
	Other Sources/Uses Detail					.00	.00
236	SELF-INSURANCE FUND Expenditure Detail	.00	.00	XXXXXXXXXXXXX	XXXXXXXXXXXXX		
	Other Sources/Uses Detail					.00	.00
237	WAREHOUSE REVOLVING FUND Expenditure Detail	.00	.00	XXXXXXXXXXXXX	XXXXXXXXXXXXX		
	Other Sources/Uses Detail					.00	.00
241	ARTICLE XIII-B FUND Expenditure Detail	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX		
	Other Sources/Uses Detail					.00	.00
242	FOUNDATION FUND Expenditure Detail	.00	.00	XXXXXXXXXXXXX	XXXXXXXXXXXXX		
	Other Sources/Uses Detail					.00	.00
244	RETIREE BENEFIT FUND Expenditure Detail	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX		
	Other Sources/Uses Detail					.00	.00
	TOTALS	3,775.67	-3,775.67	468,885.41	-468,885.41	10,654,182.49	10,654,182.49

AVERAGE DAILY ATTENDANCE

CALIFORNIA
DEPT OF EDUCATION
Form J-200A (Rev 03/97)
RIVERSIDE County

Im Springs Unified School District

Description	1998/99 UNAUDITED ACTUAL		
	P-2 Report	Annual Report	Revenue Limit
=====			
ELEMENTARY (Form J-18/19)			
. General Education	XXXXXXXXXXXX	XXXXXXXXXXXX	12,935.93
a. Kindergarten	1,465.02	1,478.37	XXXXXXXXXXXX
b. Grades One through Three	4,827.93	4,854.16	XXXXXXXXXXXX
c. Grades Four through Six	4,177.53	4,181.80	XXXXXXXXXXXX
d. Grades Seven and Eight	2,430.65	2,423.42	XXXXXXXXXXXX
e. Opportunity Schools	27.72	30.48	XXXXXXXXXXXX
f. Home and Hospital	13.28	16.06	XXXXXXXXXXXX
g. Community Day Schools	.00	.00	XXXXXXXXXXXX
. Special Education			
a. Master Plan	321.18	327.38	327.38
b. NPS	1.05	1.01	1.01
c. Extended Year - Master Plan	13.51	13.51	13.51
d. Extended Year - NPS	.00	.00	.00
. TOTAL, ELEMENTARY	13,277.87	13,326.19	13,277.83
=====			
HIGH SCHOOL (Form J-18/19)			
. General Education	XXXXXXXXXXXX	XXXXXXXXXXXX	4,465.16
a. Grades Nine through Twelve	4,160.11	4,102.12	XXXXXXXXXXXX
b. Continuation Education	275.16	266.88	XXXXXXXXXXXX
c. Opportunity Schools	22.58	22.09	XXXXXXXXXXXX
d. Home and Hospital	7.31	7.58	XXXXXXXXXXXX
e. Community Day Schools	.00	.00	XXXXXXXXXXXX
. Special Education			
a. Master Plan	174.00	171.71	174.00
b. NPS	4.58	4.52	4.52
c. Extended Year - Master Plan	5.35	5.35	5.35
d. Extended Year - NPS	.33	.33	.33
. TOTAL, HIGH SCHOOL	4,649.42	4,580.58	4,649.36
=====			
COUNTY SUPPLEMENT (Form J-18/19C)			
. County Community Schools			
a. Grades K-8	3.63	4.58	3.63
b. Grades 9-12	10.83	13.47	10.83
. Special Education			
a. Master Plan - Elementary	93.47	92.63	93.47
b. Master Plan - High School	62.39	72.41	62.39

AVERAGE DAILY ATTENDANCE

Palm Springs Unified School District (33-67173)

RIVERSIDE County

Description	1998/99 UNAUDITED ACTUAL		
	P-2 Report	Annual Report	Revenue Limit
COUNTY SUPPLEMENT (Con't)			
c. Extended Year - Elementary	7.50	7.50	7.50
d. Extended Year - High School	6.86	6.86	6.86
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	184.68	197.45	184.68
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	18,111.97	18,104.22	18,111.87
11. ADA for Necessary Small Schools also included in lines 3 and 6.	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	.00
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS (Form J-18/19)	.00	.00	.00
CLASSES FOR ADULTS (Form J-18/19)			
13. Concurrently Enrolled	5.94	8.94	8.94
14. Not Concurrently Enrolled-Mandated Programs	188.18	205.32	189.06
15. Students 21 Years or Older and Students 19 or Older NOT Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study.	.00	.00	.00
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)	194.12	214.26	198.00
17. Adults in Correctional Facilities (Form J-18/19)	.00	.00	.00
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	18,306.09	18,318.48	18,309.87
SUMMER SCHOOL - HOURS OF ATTENDANCE (Form J-18/19)			
19. ELEMENTARY	100,054.00	100,054.00	100,054.00
20. HIGH SCHOOL	177,480.00	177,480.00	177,480.00
21. TOTAL, SUMMER SCHOOL HOURS (sum lines 19 and 20)	277,534.00	277,534.00	277,534.00
COMMUNITY DAY SCHOOLS (5th-8th Hours) (Form J-18/19)			
22. ELEMENTARY			
a. 5th & 6th Hours (ADA)	.00	.00	.00
b. 7th & 8th Pupil Hours (Hours)	.00	.00	.00
23. HIGH SCHOOL			
a. 5th & 6th Hours (ADA)	.00	.00	.00
b. 7th & 8th Pupil Hours (Hours)	.00	.00	.00

GENERAL FUND
Unrestricted and Restricted

CALIFORNIA
DEPT OF EDUCATION
Form J-201

REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE

Elm Springs Unified School District

RIVERSIDE County

Description	Account Codes	1998/99 Unaudited Actual		
		Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)
REVENUES				
1) Revenue Limit Sources	8010-8099	69,507,007.28	1,935,031.00	71,442,038.28
2) Federal Revenues	8100-8299	107,726.68	4,764,857.77	4,872,584.45
3) Other State Revenues	8300-8599	8,075,909.66	12631,031.48	20,706,941.14
4) Other Local Revenues	8600-8799	5,751,802.23	1,399,392.64	7,151,194.87
5) TOTAL, REVENUES		83,442,445.85	20730,312.89	104172,758.74
EXPENDITURES				
1) Certificated Salaries	1000-1999	41,287,926.05	7,905,739.99	49,193,666.04
2) Classified Salaries	2000-2999	8,674,948.26	4,520,688.71	13,195,636.97
3) Employee Benefits	3000-3999	11,928,738.55	2,778,489.27	14,707,227.82
4) Books and Supplies	4000-4999	3,785,436.28	1,599,394.50	5,384,830.78
5) Services, Other Operating Expenses	5000-5999	6,865,564.33	5,194,943.74	12,060,508.07
6) Capital Outlay	6000-6599	3,636,016.99	1,116,053.05	4,752,070.04
7) Other Outgo	7100-7299	1,091,050.44	227,597.97	1,318,648.41
8) Direct Support/Indirect Costs	7300-7399	-774,982.81	306,097.40	-468,885.41
9) TOTAL, EXPENDITURES		76,494,698.09	23649,004.63	100143,702.72
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)				
		6,947,747.76	-2918,691.74	4,029,056.02
OTHER FINANCING SOURCES/USES				
1) Interfund Transfers				
a) Transfers In	8910-8929	225,000.00	.00	225,000.00
b) Transfers Out	7610-7629	4,296,895.00	.00	4,296,895.00
2) Other Sources/Uses				
a) Sources	8930-8979	818,890.00	.00	818,890.00
b) Uses	7630-7699	.00	.00	.00
3) Contributions to Restricted Programs	8980-8999	-3,448,992.41	3,448,992.41	.00
4) TOTAL, OTHER FINANCING SOURCES/USES		-6,701,997.41	3,448,992.41	-3,253,005.00

GENERAL FUND
Unrestricted and Restricted

REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE

Palm Springs Unified School District (33-67173)

RIVERSIDE County

Description	Account Codes	1998/99 Unaudited Actual		
		Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)
=====				
E. NET INCREASE (DECREASE) IN FUND BALANCE	(C + D4)	245,750.35	530,300.67	776,051.02
=====				
F. FUND BALANCE, RESERVES				
1) Beginning Balance				
a) As of July 1 - Unaudited	9791	10,359,187.15	795,115.41	11,154,302.56
b) Audit Adjustments	9792	.00	.00	.00
c) As of July 1-Audited (F1a + F1b)		10,359,187.15	795,115.41	11,154,302.56
d) Adj. for Restatements	9793	.00	.00	.00
e) Net Beginning Balance		10,359,187.15	795,115.41	11,154,302.56
2) Ending Balance, June 30 (E + F1e)		10,604,937.50	1,325,416.08	11,930,353.58
=====				
Components of Ending Fund Balance				
a) Reserved Amounts				
Revolving Cash	9611	50,000.00	xxxxxxxxxxxx	50,000.00
Stores	9612	231,933.86	.00	231,933.86
Prepaid Expenditures	9613	.00	.00	.00
Other	9619	.00	.00	.00
General Reserve (EC 42124)	9630	.00	xxxxxxxxxxxx	.00
Legally Restricted Balances	9640	xxxxxxxxxxxx	1,325,416.08	1,325,416.08
b) Designated Amounts				
Designated for Economic Uncertainties	9710	4,915,856.18	.00	4,915,856.18
Designated for DESIGNATED FOR A	9720-9789 9720	3,703,200.46	.00	3,703,200.46
DESIGNATED FOR B	9730	1,253,947.00	.00	1,253,947.00
DESIGNATED FOR C	9740	450,000.00	.00	450,000.00
c) Undesignated Amount	9790	.00	.00	.00
d) Unappropriated Amount	9790	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx
=====				

GENERAL FUND
Unrestricted and Restricted

FUND RECONCILIATION

Im Springs Unified School District (33-67173)

RIVERSIDE County

Description	Account Codes	1998/99 Unaudited Actual		
		Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)
ASSETS				
1) Cash				
a) in County Treasury	9110	18,654,848.63	2,299,846.66	20,954,695.29
b) in Banks	9120	.00	.00	.00
c) in Revolving Fund	9130	50,000.00	XXXXXXXXXXXX	50,000.00
d) with Fiscal Agent	9135	.00	.00	.00
e) collections awaiting deposit	9140	159,619.71	170.00	159,789.71
2) Investments	9150	.00	.00	.00
3) Accounts Receivable	9160	2,468,305.27	2,146,052.19	4,614,357.46
4) Due from Other Funds	9170	4,355,308.07	3,585.24	4,358,893.31
5) Stores	9210	231,933.86	.00	231,933.86
6) Prepaid Expenditures	9220	.00	.00	.00
7) Other Current Assets	9300	.00	.00	.00
8) Fixed Assets	9400	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
9) TOTAL, ASSETS		25,920,015.54	4,449,654.09	30,369,669.63
LIABILITIES				
1) Accounts Payable	9510	3,198,497.77	645,619.84	3,844,117.61
2) Due to Other Funds	9520	12,116,580.27	9,307.36	12,125,887.63
3) Current Loans	9530	.00	.00	.00
4) Deferred Revenue	9540	.00	2,469,310.81	2,469,310.81
5) Other Current Liabilities	9570	.00	.00	.00
6) Long-Term Liabilities	9580	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
7) TOTAL, LIABILITIES		15,315,078.04	3,124,238.01	18,439,316.05
FUND EQUITY				
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H7)		10,604,937.50	1,325,416.08	11,930,353.58

GENERAL FUND
Unrestricted and Restricted

REVENUE DETAIL

Palm Springs Unified School District (33-67173)

RIVERSIDE County

Description	Account Codes	1998/99 Unaudited Actual		
		Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)
REVENUE LIMIT SOURCES				
Principal Apportionment				
State Aid - Current Year	8011	46,282,878.86	XXXXXXXXXXXXXXXX	46,282,878.86
State Aid - Prior Years	8019	-13,804.00	XXXXXXXXXXXXXXXX	-13,804.00
Tax Relief Subventions				
Homeowners' Exemptions	8021	499,391.32	XXXXXXXXXXXXXXXX	499,391.32
Timber Yield Tax	8022	.00	XXXXXXXXXXXXXXXX	.00
Other Subventions/In-Lieu Taxes	8029	.00	XXXXXXXXXXXXXXXX	.00
County & District Taxes				
Secured Roll Taxes	8041	15,940,903.36	XXXXXXXXXXXXXXXX	15,940,903.36
Unsecured Roll Taxes	8042	829,810.66	XXXXXXXXXXXXXXXX	829,810.66
Prior Years' Taxes	8043	1,674,313.95	XXXXXXXXXXXXXXXX	1,674,313.95
Supplemental Taxes	8044	85,795.74	XXXXXXXXXXXXXXXX	85,795.74
Education Revenue Augmentation Fund (ERAF)	8045	4,583,347.29	XXXXXXXXXXXXXXXX	4,583,347.29
Community Redevelopment Funds (SB 617/699/1992)	8047	.00	XXXXXXXXXXXXXXXX	.00
Penalties and Interest on Delinquent Revenue Limit Taxes	8048	.00	XXXXXXXXXXXXXXXX	.00
Miscellaneous Funds (EC 41604)				
Royalties and Bonuses	8081	.00	XXXXXXXXXXXXXXXX	.00
Other In-Lieu Taxes	8082	58,324.21	XXXXXXXXXXXXXXXX	58,324.21
Less: Non-Revenue Limit (50%) Adjustment	8089	-29,162.11	XXXXXXXXXXXXXXXX	-29,162.11
Subtotal, Revenue Limit Sources		69,911,799.28	XXXXXXXXXXXXXXXX	69,911,799.28
Revenue Limit Transfers				
Special Education ADA Transfer	8091	-1,935,031.00	1,935,031.00	.00
PERS Reduction Transfer	8092	1,530,239.00	XXXXXXXXXXXXXXXX	1,530,239.00
ROC/P Apprentice Hours Transfer	8093	.00	.00	.00
Adult Education ADA/Apprentice Transfer to Adult Ed Fund	8094	.00	XXXXXXXXXXXXXXXX	.00
Juvenile Court/County Community Schools/Continuation Education ADA Transfer	8095	.00	.00	.00
Property Taxes Transfers	8097	.00	.00	.00
Community Day Schools Transfer	8098	.00	.00	.00

GENERAL FUND
Unrestricted and Restricted

REVENUE DETAIL

Im Springs Unified School District (33-67173)

RIVERSIDE County

Description	Account Codes	1998/99 Unaudited Actual		
		Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)
VENUE LIMIT SOURCES (Continued)				
All Other Transfers	8099	.00	.00	.00
TOTAL, REVENUE LIMIT SOURCES		69,507,007.28	1,935,031.00	71,442,038.28
FEDERAL REVENUES				
Maintenance and Operation	8110	28,177.81	.00	28,177.81
School Construction	8130	XXXXXXXXXXXX	.00	.00
Education Prof Dev Act	8140	XXXXXXXXXXXX	.00	.00
Economic Opportunity Act	8150	XXXXXXXXXXXX	.00	.00
ECIA/ESEA/IASA	8160	XXXXXXXXXXXX	2,709,337.99	2,709,337.99
JTPA	8170	XXXXXXXXXXXX	.00	.00
Special Education Entitlement Per UDC	8181	XXXXXXXXXXXX	1,051,876.00	1,051,876.00
Discretionary Grants	8182	XXXXXXXXXXXX	150,867.43	150,867.43
EESA/Math & Science	8190	XXXXXXXXXXXX	105,100.20	105,100.20
Drug/Alcohol/Tobacco Funds	8210	XXXXXXXXXXXX	80,558.60	80,558.60
Child Nutrition Programs	8220	XXXXXXXXXXXX	.00	.00
Vocational and Applied Technology Education Act	8240	XXXXXXXXXXXX	64,205.49	64,205.49
Forest Reserve Funds	8260	1,934.70	XXXXXXXXXXXX	1,934.70
Flood Control Funds	8270	.00	XXXXXXXXXXXX	.00
Wildlife Reserve Funds	8280	.00	XXXXXXXXXXXX	.00
Interagency Contracts	8285	.00	.00	.00
Pass-Through Revenues from Federal Sources	8287	XXXXXXXXXXXX	.00	.00
Other Federal Revenue	8290	77,614.17	602,912.06	680,526.23
TOTAL, FEDERAL REVENUES		107,726.68	4,764,857.77	4,872,584.45
OTHER STATE REVENUES				
Principal Apportionment ROC/P Entitlement Current Year	8311	XXXXXXXXXXXX	.00	.00
Prior Years	8319	XXXXXXXXXXXX	.00	.00

GENERAL FUND
Unrestricted and Restricted

REVENUE DETAIL

Palm Springs Unified School District (33-67173)

RIVERSIDE County

Description	Account Codes	1998/99 Unaudited Actual		
		Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)
OTHER STATE REVENUES (Continued)				
Special Education Master Plan Current Year	8321	XXXXXXXXXXXXXXXX	4,468,938.00	4,468,938.00
Prior Years	8329	XXXXXXXXXXXXXXXX	12,051.00	12,051.00
Gifted and Talented Pupils	8331	XXXXXXXXXXXXXXXX	165,053.00	165,053.00
Special Purpose Apportionment Home-to-School Transportation	8342	XXXXXXXXXXXXXXXX	1,317,932.00	1,317,932.00
School Improvement Program	8344	XXXXXXXXXXXXXXXX	.00	.00
Economic Impact Aid	8346	XXXXXXXXXXXXXXXX	114,398.66	114,398.66
Spec. Ed. Transportation	8347	XXXXXXXXXXXXXXXX	742,879.58	742,879.58
Special Instructional Allowances Basic Reading Act	8411	XXXXXXXXXXXXXXXX	48,302.00	48,302.00
Instructional Television	8412	XXXXXXXXXXXXXXXX	.00	.00
Special Teacher Employment	8413	XXXXXXXXXXXXXXXX	.00	.00
Demo Program, Reading & Math	8414	XXXXXXXXXXXXXXXX	32,900.16	32,900.16
Instructional Materials Elementary	8415	XXXXXXXXXXXXXXXX	419,610.71	419,610.71
Secondary	8416	XXXXXXXXXXXXXXXX	93,077.00	93,077.00
Other	8417	XXXXXXXXXXXXXXXX	814,552.65	814,552.65
Voc. Ed., Handicapped Students	8418	XXXXXXXXXXXXXXXX	.00	.00
Staff Development	8419	XXXXXXXXXXXXXXXX	222,730.51	222,730.51
Tenth Grade Counseling	8421	XXXXXXXXXXXXXXXX	27,196.00	27,196.00
Mentor Teacher	8422	XXXXXXXXXXXXXXXX	212,203.99	212,203.99
Educational Technology Assistance Grants	8424	XXXXXXXXXXXXXXXX	113,556.86	113,556.86
Year Round School Incentive	8425	214,263.62	XXXXXXXXXXXXXXXX	214,263.62
School Based Coordination Program	8429	XXXXXXXXXXXXXXXX	2,197,780.45	2,197,780.45
Class Size Reduction K-3	8434	4,307,680.00	XXXXXXXXXXXXXXXX	4,307,680.00
Class Size Reduction 9-12	8435	.00	XXXXXXXXXXXXXXXX	.00
Other Instructional Allowances	8490	27,275.00	93,667.76	120,942.76
Other State Revenue Child Nutrition Programs	8520	XXXXXXXXXXXXXXXX	.00	.00
Mandated Costs Reimbursements	8550	579,903.00	.00	579,903.00
State Lottery Revenue	8560	2,232,009.04	.00	2,232,009.04

GENERAL FUND
Unrestricted and Restricted

REVENUE DETAIL

Elm Springs Unified School District (33-67173)

RIVERSIDE County

Description	Account Codes	1998/99 Unaudited Actual		
		Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)
OTHER STATE REVENUES (Continued)				
Tax Relief Subventions				
Restricted Levies - Other Homeowners' Exemptions	8575	xxxxxxxxxxxxxx	.00	.00
Other Subventions/In-Lieu Taxes	8576	xxxxxxxxxxxxxx	.00	.00
Drug/Alcohol/Tobacco Funds	8580	xxxxxxxxxxxxxx	51,162.04	51,162.04
Healthy Start	8581	xxxxxxxxxxxxxx	.00	.00
Class Size Reduction Facilities	8584	xxxxxxxxxxxxxx	1,200,000.00	1,200,000.00
Pass-Through Revenues from State Sources	8587	xxxxxxxxxxxxxx	.00	.00
All Other State Revenue	8590	714,779.00	283,039.11	997,818.11
TOTAL, OTHER STATE REVENUES		8,075,909.66	12631,031.48	20,706,941.14

OTHER LOCAL REVENUES				
Local Revenue				
County and District Taxes				
Restricted Levies - Other Secured Roll	8615	xxxxxxxxxxxxxx	.00	.00
Unsecured Roll	8616	xxxxxxxxxxxxxx	.00	.00
Prior Years' Taxes	8617	xxxxxxxxxxxxxx	.00	.00
Supplemental Taxes	8618	xxxxxxxxxxxxxx	.00	.00
Non-Ad Valorem Taxes				
Parcel Taxes	8621	.00	.00	.00
Other	8622	.00	.00	.00
Community Redevelopment Funds				
Not Subject to RL Deduction	8625	1,709,423.29	.00	1,709,423.29
Penalties and Interest on Delinquent Non-Revenue Limit Taxes	8629	xxxxxxxxxxxxxx	.00	.00
Sales				
Sale of Equipment/Supplies	8631	8,292.50	.00	8,292.50
Sale of Publications	8632	.00	.00	.00
Food Service Sales	8634	.00	.00	.00
Other Sales	8639	.00	.00	.00
Leases and Rentals	8650	184,602.85	.00	184,602.85
Interest	8660	1,323,873.17	12,874.94	1,336,748.11

GENERAL FUND
Unrestricted and Restricted

REVENUE DETAIL

Palm Springs Unified School District (33-67173)

RIVERSIDE County

Description	Account Codes	1998/99 Unaudited Actual		
		Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)
OTHER LOCAL REVENUES (Continued)				
Net Increase (Decrease) in the Fair Value of Investments	8662	.00	.00	.00
Fees and Contracts				
Non-Resident Students	8672	.00	XXXXXXXXXXXXXX	.00
Transportation Fees From Individuals	8675	XXXXXXXXXXXXXX	.00	.00
Transportation Services	8676	XXXXXXXXXXXXXX	.00	.00
Interagency Services	8677	329,916.78	1,132,214.24	1,462,131.02
Mitigation/Developer Fees	8681	.00	.00	.00
All Other Fees and Contracts	8689	40,369.65	.00	40,369.65
Other Local Revenue				
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment	8691	29,162.11	XXXXXXXXXXXXXX	29,162.11
Pass-Through Revenues From Local Sources	8697	XXXXXXXXXXXXXX	.00	.00
All Other Local Revenue	8699	2,115,175.61	130,282.46	2,245,458.07
Tuition	8710	10,986.27	.00	10,986.27
Other Transfers In				
Special Education SELPA Transfers				
From Districts	8721	XXXXXXXXXXXXXX	.00	.00
From County Offices	8722	XXXXXXXXXXXXXX	124,021.00	124,021.00
From JPAs	8723	XXXXXXXXXXXXXX	.00	.00
ROC/P Transfers				
From Districts	8731	XXXXXXXXXXXXXX	.00	.00
From County Offices	8732	XXXXXXXXXXXXXX	.00	.00
From JPAs	8733	XXXXXXXXXXXXXX	.00	.00
All Other Transfers In				
From Districts	8791	.00	.00	.00
From County Offices	8792	.00	.00	.00
From JPAs	8793	.00	.00	.00
From All Others	8799	.00	.00	.00
TOTAL, OTHER LOCAL REVENUES		5,751,802.23	1,399,392.64	7,151,194.87
TOTAL, REVENUES		83,442,445.85	20730,312.89	104172,758.74

GENERAL FUND
Unrestricted and Restricted

EXPENDITURE DETAIL

Im Springs Unified School District (33-67173)

RIVERSIDE County

Description	Account Codes	1998/99 Unaudited Actual		
		Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)
CERTIFICATED SALARIES				
Teachers' Salaries	1100	35,473,940.66	5,460,391.60	40,934,332.26
School Administrators' Salaries	1200	3,323,702.00	5,936.38	3,329,638.38
Supervisors' Salaries	1300	241,398.76	273,812.36	515,211.12
Librarians' Salaries	1400	334,370.21	1,740.65	336,110.86
Guidance, Welfare and Attendance Salaries	1500	1,109,122.82	424,006.12	1,533,128.94
Physical and Mental Health Salaries	1600	188,339.33	109,019.90	297,359.23
Superintendents' Salaries	1700	422,027.04	14,239.32	436,266.36
Administrative Personnel Salaries	1800	96,198.02	.00	96,198.02
Other Certificated Salaries	1900	98,827.21	1,616,593.66	1,715,420.87
TOTAL, CERTIFICATED SALARIES		41,287,926.05	7,905,739.99	49,193,666.04
CLASSIFIED SALARIES				
Instructional Aides' Salaries	2100	421,782.76	2,455,874.95	2,877,657.71
Administrative Salaries	2200	335,752.17	93,937.61	429,689.78
Clerical/Office Salaries	2300	4,026,209.56	444,562.39	4,470,771.95
Maintenance and Operations Salaries	2400	3,568,235.41	1,150,756.46	4,718,991.87
Food Services Salaries	2500	29,941.38	5,004.25	34,945.63
Transportation Salaries	2600	.00	.00	.00
Other Classified Salaries	2900	293,026.98	370,553.05	663,580.03
TOTAL, CLASSIFIED SALARIES		8,674,948.26	4,520,688.71	13,195,636.97
EMPLOYEE BENEFITS				
STRS - Instructional	3110	2,740,002.62	369,809.88	3,109,812.50
- Non-Instructional	3120	455,259.31	178,859.65	634,118.96
PERS - Instructional	3210	.00	30.94	30.94
- Non-Instructional	3220	55,292.30	73,140.34	128,432.64
OASDI - Regular				
- Instructional	3310	43,201.68	110,056.97	153,258.65
- Non-Instructional	3320	484,291.27	119,305.02	603,596.29

GENERAL FUND
Unrestricted and Restricted

EXPENDITURE DETAIL

Palm Springs Unified School District (33-67173)

RIVERSIDE County

Description	Account Codes	1998/99 Unaudited Actual		
		Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)
EMPLOYEE BENEFITS (Continued)				
OASDI - Medicare				
- Instructional	3330	441,007.62	103,134.51	544,142.13
- Non-Instructional	3340	182,284.45	57,811.13	240,095.58
Retirement in Lieu of OASDI				
- Instructional	3350	11,373.70	34,959.69	46,333.39
- Non-Instructional	3360	19,106.50	5,151.89	24,258.39
Health and Welfare Benefits				
- Instructional	3410	4,398,741.79	974,934.03	5,373,675.82
- Non-Instructional	3420	2,063,206.95	497,396.09	2,560,603.04
Unemployment Insurance				
- Instructional	3510	17,971.94	3,960.56	21,932.50
- Non-Instructional	3520	7,027.98	2,207.45	9,235.43
Workers' Compensation				
- Instructional	3610	721,513.38	158,874.64	880,388.02
- Non-Instructional	3620	282,457.06	88,856.48	371,313.54
Other Employee Benefits				
- Instructional	3910	.00	.00	.00
- Non-Instructional	3920	6,000.00	.00	6,000.00
TOTAL, EMPLOYEE BENEFITS		11,928,738.55	2,778,489.27	14,707,227.82
BOOKS AND SUPPLIES				
Textbooks	4100	1,067,406.39	457,256.86	1,524,663.25
Books other than Textbooks	4200	90,675.17	89,778.57	180,453.74
Instructional Materials and Supplies	4300	1,290,313.67	1,000,547.50	2,290,861.17
Other Supplies	4500	1,337,009.05	38,064.62	1,375,073.67
Pupil Transportation Supplies	4600	.00	.00	.00
Food Service Supplies	4700	32.00	13,746.95	13,778.95
TOTAL, BOOKS AND SUPPLIES		3,785,436.28	1,599,394.50	5,384,830.78
SERVICES, OTHER OPERATING EXPENSES				
Personal Services of Instructional Consultants, Lecturers and Others	5100	239,524.65	51,786.11	291,310.76
Travel and Conferences	5200	236,686.06	334,963.98	571,650.04

GENERAL FUND
Unrestricted and Restricted

EXPENDITURE DETAIL

Alm Springs Unified School District (33-67173)

RIVERSIDE County

Description	Account Codes	1998/99 Unaudited Actual		
		Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)
SERVICES, OTHER OPERATING EXPENSES (Cont.)				
Dues and Memberships	5300	121,823.41	31,672.55	153,495.96
Insurance	5400	426,851.46	30,000.00	456,851.46
Utilities and Housekeeping Services	5500	3,560,003.46	18,178.02	3,578,181.48
Rentals, Leases and Repairs	5600	803,582.60	988,754.95	1,792,337.55
Direct Costs - Interprogram Services	5710-5749	136,314.25	-136,314.25	.00
Direct Costs - Interfund Services	5750-5799	-1,006.37	-2,769.30	-3,775.67
Other Services and Operating Expenditures	5800	1,341,784.81	3,878,671.68	5,220,456.49
Inter-Governmental Fees (Optional)	5900	.00	.00	.00
TOTAL, SERVICES AND OTHER OPERATING EXPENSES		6,865,564.33	5,194,943.74	12,060,508.07
CAPITAL OUTLAY				
Sites and Improvements of Sites	6100	318,144.69	200,645.60	518,790.29
Buildings and Improvements of Buildings	6200	1,465,655.55	394,907.33	1,860,562.88
Books and Media for New and Expanded Libraries	6300	.00	.00	.00
Equipment	6400	1,477,418.08	520,500.12	1,997,918.20
Equipment Replacement	6500	374,798.67	.00	374,798.67
TOTAL, CAPITAL OUTLAY		3,636,016.99	1,116,053.05	4,752,070.04
OTHER OUTGO				
Tuition				
Inter-District Attendance Agreements	7110	.00	.00	.00
ROC/P Tuition Payments to Districts	7121	.00	.00	.00
Payments to County Offices	7122	.00	.00	.00
Payments to JPAs	7123	.00	.00	.00
Special Education Excess Costs Payments to Districts	7131	.00	.00	.00
Payments to County Offices	7132	.00	-33,559.00	-33,559.00

GENERAL FUND
Unrestricted and Restricted

EXPENDITURE DETAIL

Palm Springs Unified School District (33-67173)

RIVERSIDE County

Description	Account Codes	1998/99 Unaudited Actual		
		Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)
OTHER OUTGO (Continued)				
Payments to JPAs	7133	.00	.00	.00
State Special Schools	7140	23,809.00	.00	23,809.00
Other Tuition, Excess Costs and/or Deficits	7190	.00	.00	.00
Other Transfers Out				
Transfers of Pass-Through Revenues To Districts	7211	.00	.00	.00
To County Offices	7212	.00	.00	.00
To JPAs	7213	.00	.00	.00
Special Education SELPA Transfers of Apportionments To Districts	7221	.00	.00	.00
To County Offices	7222	.00	.00	.00
To JPAs	7223	.00	.00	.00
ROC/P Transfers of Apportionments To Districts	7231	.00	.00	.00
To County Offices	7232	.00	.00	.00
To JPAs	7233	.00	.00	.00
PERS Reduction from Revenue Limit	7270	1,067,241.44	261,156.97	1,328,398.41
All Other Transfers Out				
To Districts	7291	.00	.00	.00
To County Offices	7292	.00	.00	.00
To JPAs	7293	.00	.00	.00
Other Transfers Out	7299	.00	.00	.00
TOTAL, OTHER OUTGO		1,091,050.44	227,597.97	1,318,648.41
DIRECT SUPPORT/INDIRECT COSTS				
Interprogram Transfers of Direct Support/Indirect Costs	7310-7349	-306,097.40	306,097.40	.00
Interfund Transfers of Direct Support/Indirect Costs	7350-7399	-468,885.41	.00	-468,885.41
TOTAL, DIRECT SUPPORT/INDIRECT COSTS		-774,982.81	306,097.40	-468,885.41
TOTAL, EXPENDITURES		76,494,698.09	23649,004.63	100143,702.72

GENERAL FUND
Unrestricted and Restricted

OTHER FINANCING SOURCES/USES DETAIL

Im Springs Unified School District (33-67173)

RIVERSIDE County

Description	Account Codes	1998/99 Unaudited Actual		
		Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)
INTERFUND TRANSFERS				
INTERFUND TRANSFERS IN				
From: Special Reserve Fund	8912	.00	.00	.00
From: Bond Interest and Redemption Fund	8914	.00	XXXXXXXXXXXXXX	.00
Other Authorized Interfund Transfers In	8919	225,000.00	.00	225,000.00
(a) TOTAL, INTERFUND TRANSFERS IN		225,000.00	.00	225,000.00
INTERFUND TRANSFERS OUT				
To: Child Development Fund	7611	79,811.32	.00	79,811.32
To: Special Reserve Fund	7612	3,101,625.00	.00	3,101,625.00
To: State School Building Fund	7613	832,766.68	.00	832,766.68
To: Deferred Maintenance Fund	7615	282,692.00	.00	282,692.00
To: Cafeteria Fund/Account	7616	.00	.00	.00
Other Authorized Interfund Transfers Out	7619	.00	.00	.00
(b) TOTAL, INTERFUND TRANSFERS OUT		4,296,895.00	.00	4,296,895.00
OTHER SOURCES/USES				
SOURCES				
State Apportionments Emergency Apportionment	8931	.00	XXXXXXXXXXXXXX	.00
Proceeds Proceeds from Sale/Lease-Purchase of Land/Buildings	8953	818,890.00	.00	818,890.00
Other Sources Transfers from Funds of Lapsed/Reorganized Districts	8965	.00	.00	.00
Long-Term Debt Proceeds Proceeds from Certificates of Participation	8971	XXXXXXXXXXXXXX	.00	.00
Proceeds from Capital Leases	8972	.00	.00	.00
Proceeds from Lease Revenue Bonds	8973	.00	.00	.00
All Other Sources	8979	.00	.00	.00
(c) TOTAL, SOURCES		818,890.00	.00	818,890.00

GENERAL FUND

Revenue Limit Summary

Palm Springs Unified School District

RIVERSIDE County

Description	FORM K-12 EDP NO.	1998/99 UNAUDITED ACTUAL	1999/00 BUDGET
BASE REVENUE LIMIT			
1. Base Revenue Limit per ADA	025	4,116.00	.00
2. Inflation Increase	019	163.00	.00
3. All Other Adjustments	---	.00	.00
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	024	4,279.00	.00
TOTAL REVENUE LIMIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit Per ADA (from Line 4)	024	4,279.00	.00
b. Total Revenue Limit ADA	033	18,111.87	.00
c. Total Base Revenue Limit (5a times 5b)	034	77,500,691.73	.00
6. Necessary Small Elementary School Allowance	209	.00	.00
7. Necessary Small High School Allowance	211	.00	.00
8. Necessary Small Continuation High School Increase	058	107,479.00	.00
9. Gain or Loss from Interdistrict Attendance (PL 81-874)	045	.00	.00
10. Unemployment Insurance Increase	960	14,159.00	.00
11. Meals for Needy Increase	370	662,148.00	.00
12. Less: Class Size Penalties	084	.00	.00
13. Less: PERS Reduction (must agree with accounts 8092 and 7270, not applicable to Basic Aid districts)	085	1,530,239.00	.00
14. Less: Transfer of Special Education SDC Revenues to County Offices	121	633,547.24	.00
15. Less: Transfer of County Community School Revenues to County Offices	310	56,428.78	.00
16. Summer School Core Programs	181	534,754.00	.00
17. Mandated Summer School Funding	129	205,698.00	.00
18. Apprentice Allowance	087	.00	.00
19. Community Day Schools	800	.00	.00
20. Less: Revenue Limit Adjustment - Longer Day/Year Penalty & Excess ROC/P Reserves	060	.00	.00

GENERAL FUND

Revenue Limit Summary

Am Springs Unified School District (33-67173)

RIVERSIDE County

Description	FORM K-12 EDP NO.	1998/99 UNAUDITED ACTUAL	1999/00 BUDGET
Other Revenue Limit Adjustments	062	.00	.00
All Other Adjustments	---	.00	.00
TOTAL, REVENUE LIMIT (Sum Lines 5c, 6 through 11, minus Lines 12 through 15, plus Lines 16 through 19, minus Line 20, plus Lines 21 through 22)		76,804,714.71	.00
REVENUE LIMIT - LOCAL SOURCES			
Less: Property Taxes	117	23,613,562.32	.00
Less: Miscellaneous Taxes	118	29,162.10	.00
Less: Community Redevelopment Funds (SB 617/699/1992)	125	.00	.00
STATE AID ENTITLEMENT (Line 23 minus Lines 24 through 26)		53,161,990.29	.00
Less: State School Deficit (EDP #82 minus EDP #65 of Form K-12)		6,879,111.43	.00
REGULAR STATE AID (Line 27 minus Line 28)		46,282,878.86	.00
BASIC AID ENTITLEMENT (For Basic Aid Districts only, Sum EDP 122, 121, 310, 181, 129, 087, 700 and 800 of Form K-12)		.00	.00
NET STATE AID - REVENUE LIMIT (Greater of Line 29 or Line 30)		46,282,878.86	.00
Less: Actual Revenue Limit State Apportionment Receipts (Apportionment Doc: Form K-12, Exhibit H, EDP 999)	---	47,378,168.00	XXXXXXXXXXXXXXXXXXXXXX
NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 31 minus Line 32)		-1,095,289.14	XXXXXXXXXXXXXXXXXXXXXX
STATE SCHOOL DEFICIT CALCULATION			
State School Deficit (Line 28)		6,879,111.43	.00
Revenue Limit Subject to Deficit (Sum of Lines 5c, 6 through 7, plus Lines 9, 11, and 21, minus Line 12)		78,162,839.73	.00
State School Deficit (Percentage) (Line 34 divided by Line 35)		8.80	.00

Unaudited Actuals (9/15)
As of September 15, 1999

1999/00 BUDGET

| 33 | 67173 | 202 |

ADULT EDUCATION FUND
Special Revenue Fund

CALIFORNIA
DEPT OF EDUCATION
Form J-202

REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE

Palm Springs Unified School District

RIVERSIDE County

Description	Account Codes	1998/99 Unaudited Actual
A. REVENUES		
1) Revenue Limit Sources	8010-8099	+ 415,772.00
2) Federal Revenues	8100-8299	+ 87,727.80
3) Other State Revenues	8300-8599	+ 89,841.63
4) Other Local Revenues	8600-8799	+ 115,899.06
5) TOTAL, REVENUES		= 709,240.49
B. EXPENDITURES		
1) Certificated Salaries	1000-1999	+ 381,944.05
2) Classified Salaries	2000-2999	+ 97,031.78
3) Employee Benefits	3000-3999	+ 75,231.70
4) Books and Supplies	4000-4999	+ 61,034.73
5) Services, Other Operating Expenses	5000-5999	+ 103,123.39
6) Capital Outlay	6000-6599	+ 21,374.91
7) Other Outgo	7100-7299	+ 11,164.12
8) Direct Support/Indirect Costs	7300-7399	+ 10,507.75
9) TOTAL, EXPENDITURES		= 761,412.43
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		
		= -52,171.94
D. OTHER FINANCING SOURCES/USES		
1) Interfund Transfers		
a) Transfers In	8910-8929	+ .00
b) Transfers Out	7610-7629	- .00
2) Other Sources/Uses		
a) Sources	8930-8979	+ .00
b) Uses	7630-7699	- .00
3) Contributions to Restricted Programs	8980-8999	+xxxxxxxxxxxxxxxxxxx
4) TOTAL, OTHER FINANCING SOURCES/USES		= .00

ADULT EDUCATION FUND
Special Revenue Fund

REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE

m Springs Unified School District (33-67173)

RIVERSIDE County

description	Account Codes	1998/99 Unaudited Actual
=====		
NET INCREASE (DECREASE) IN FUND BALANCE	(C + D4)	= -52,171.94
=====		
FUND BALANCE, RESERVES		
=====		
1) Beginning Balance		
a) As of July 1 - Unaudited	9791	+ 62,287.17
b) Audit Adjustments	9792	+ .00
c) As of July 1-Audited (F1a + F1b)		= 62,287.17
d) Adj. for Restatements	9793	+ .00
e) Net Beginning Balance		= 62,287.17
2) Ending Balance, June 30 (E + F1e)		= 10,115.23
=====		
Components of Ending Fund Balance		
a) Reserved Amounts		
Revolving Cash	9611	- .00
Stores	9612	- .00
Prepaid Expenditures	9613	- .00
Other	9619	-XXXXXXXXXXXXXXXXXXXX
General Reserve (EC 42124)	9630	- .00
Legally Restricted Balances	9640	-XXXXXXXXXXXXXXXXXXXX
b) Designated Amounts		
Designated for Economic Uncertainties	9710	- 10,115.23
Designated for	9720-9789	- .00
		- .00
		- .00
c) Undesignated Amount	9790	= .00
d) Unappropriated Amount	9790	-XXXXXXXXXXXXXXXXXXXX
=====		

ADULT EDUCATION FUND
Special Revenue Fund

FUND RECONCILIATION

Palm Springs Unified School District (33-67173)

RIVERSIDE County

Description	Account Codes	1998/99 Unaudited Actual
G. ASSETS		
1) Cash		
a) in County Treasury	9110	+ 196,182.84
b) in Banks	9120	+ .00
c) in Revolving Fund	9130	+ .00
d) with Fiscal Agent	9135	+ .00
e) collections awaiting deposit	9140	+ 931.00
2) Investments	9150	+ .00
3) Accounts Receivable	9160	+ 62,435.95
4) Due from Other Funds	9170	+ 1,780.62
5) Stores	9210	+ .00
6) Prepaid Expenditures	9220	+ .00
7) Other Current Assets	9300	+ .00
8) Fixed Assets	9400	+XXXXXXXXXXXXXXXXXX
9) TOTAL, ASSETS		= 261,330.41
H. LIABILITIES		
1) Accounts Payable	9510	+ 32,784.79
2) Due to Other Funds	9520	+ 79,916.32
3) Current Loans	9530	+XXXXXXXXXXXXXXXXXX
4) Deferred Revenue	9540	+ 138,514.07
5) Other Current Liabilities	9570	+ .00
6) Long-Term Liabilities	9580	+XXXXXXXXXXXXXXXXXX
7) TOTAL, LIABILITIES		= 251,215.18
I. FUND EQUITY		
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H7)		= 10,115.23

ADULT EDUCATION FUND
Special Revenue Fund

REVENUE DETAIL

Alm Springs Unified School District (33-67173)

RIVERSIDE County

Description	Account Codes	1998/99 Unaudited Actual
REVENUE LIMIT SOURCES		
Principal Apportionment		
State Aid - Current Year	8011	+ 416,544.00
State Aid - Prior Years	8019	+ -772.00
Revenue Limit Transfers		
Adult Education ADA/Apprentice Transfer from General Fund/CSSF8094		+ .00
TOTAL, REVENUE LIMIT SOURCES		= 415,772.00
FEDERAL REVENUES		
ECIA/ESEA/IASA	8160	+ .00
JTPA	8170	+ .00
Vocational and Applied Technology Education Act	8240	+ 72,460.00
Interagency Contracts	8285	+ .00
Other Federal Revenue	8290	+ 15,267.80
TOTAL, FEDERAL REVENUES		= 87,727.80
OTHER STATE REVENUES		
Special Instructional Allowances		
Other Instructional Allowances	8490	+ 12,163.50
Other State Revenue		
All Other State Revenue	8590	+ 77,678.13
TOTAL, OTHER STATE REVENUES		= 89,841.63
OTHER LOCAL REVENUES		
Local Revenue		
Sales		
Sale of Equipment/Supplies	8631	+ 15,371.00
Leases and Rentals	8650	+ .00
Interest	8660	+ 6,572.74
Net Increase (Decrease) in the Fair Value of Investments	8662	+ .00
Fees and Contracts		
Adult Education Fees	8671	+ 8,434.00
Interagency Services	8677	+ 54,626.94
Other Local Revenue		
All Other Local Revenue	8699	+ 30,894.38
Tuition	8710	+ .00

ADULT EDUCATION FUND
Special Revenue Fund

REVENUE DETAIL

Palm Springs Unified School District (33-67173)

RIVERSIDE County

Description	Account Codes	1998/99 Unaudited Actual
OTHER LOCAL REVENUES (Continued)		
TOTAL, OTHER LOCAL REVENUES	=	115,899.06
TOTAL, REVENUES		
	=	709,240.49

ADULT EDUCATION FUND
Special Revenue Fund

EXPENDITURE DETAIL

Alam Springs Unified School District (33-67173)

RIVERSIDE County

Description	Account Codes	1998/99 Unaudited Actual
CERTIFICATED SALARIES		
Teachers' Salaries	1100	+ 304,807.05
School Administrators' Salaries	1200	+ 77,137.00
Supervisors' Salaries	1300	+ .00
Guidance, Welfare and Attendance Salaries	1500	+ .00
Physical and Mental Health Salaries	1600	+ .00
Superintendents' Salaries	1700	+ .00
Administrative Personnel Salaries	1800	+ .00
Other Certificated Salaries	1900	+ .00
TOTAL, CERTIFICATED SALARIES		= 381,944.05
CLASSIFIED SALARIES		
Instructional Aides' Salaries	2100	+ 6,419.30
Administrative Salaries	2200	+ .00
Clerical/Office Salaries	2300	+ 73,960.91
Maintenance and Operations Salaries	2400	+ 16,347.97
Transportation Salaries	2600	+ .00
Other Classified Salaries	2900	+ 303.60
TOTAL, CLASSIFIED SALARIES		= 97,031.78
EMPLOYEE BENEFITS		
STRS	3100	+ 23,312.81
PERS	3200	+ .00
OASDI, Medicare & Retire. in Lieu	3300	+ 14,082.30
Health and Welfare Benefits	3400	+ 27,984.06
Unemployment Insurance	3500	+ 239.38
Workers' Compensation	3600	+ 9,613.15
Other Employee Benefits	3900	+ .00
TOTAL, EMPLOYEE BENEFITS		= 75,231.70

ADULT EDUCATION FUND
Special Revenue Fund

EXPENDITURE DETAIL

Palm Springs Unified School District (33-67173)

RIVERSIDE County

Description	Account Codes	1998/99 Unaudited Actual
BOOKS AND SUPPLIES		
Textbooks	4100	+ 32,596.24
Books other than Textbooks	4200	+ .00
Instructional Materials and Supplies	4300	+ 20,608.45
Other Supplies	4500	+ 7,830.04
Pupil Transportation Supplies	4600	+ .00
TOTAL, BOOKS AND SUPPLIES		= 61,034.73
SERVICES, OTHER OPERATING EXPENSES		
Personal Services of Instructional Consultants, Lecturers and Others	5100	+ 1,021.00
Travel and Conferences	5200	+ 4,587.44
Dues and Memberships	5300	+ 837.00
Insurance	5400	+ 3,319.00
Utilities and Housekeeping Services	5500	+ 19,858.14
Rentals, Leases and Repairs	5600	+ 51,723.62
Direct Costs - Interfund Services	5750-5799	+ .00
Other Services and Operating Expenditures	5800	+ 21,777.19
TOTAL, SERVICES AND OTHER OPERATING EXPENSES		= 103,123.39
CAPITAL OUTLAY		
Sites and Improvements of Sites	6100	+ .00
Buildings and Improvements of Buildings	6200	+ 561.50
Equipment	6400	+ 15,669.01
Equipment Replacement	6500	+ 5,144.40
TOTAL, CAPITAL OUTLAY		= 21,374.91

ADULT EDUCATION FUND
Special Revenue Fund

EXPENDITURE DETAIL

Alm Springs Unified School District (33-67173)

RIVERSIDE County

Description	Account Codes	1998/99 Unaudited Actual
=====		
OTHER OUTGO		
Tuition		
Other Tuition, Excess Costs and/or Deficits	7190	+ .00
PERS Reduction from Revenue Limit	7270	+ 11,164.12
TOTAL, OTHER OUTGO		= 11,164.12
=====		
DIRECT SUPPORT/INDIRECT COSTS		
Interfund Transfers of Direct Support/Indirect Costs	7350-7399	+ 10,507.75
TOTAL, DIRECT SUPPORT/INDIRECT COSTS		= 10,507.75
=====		
TOTAL, EXPENDITURES		= 761,412.43
=====		

ADULT EDUCATION FUND
Special Revenue Fund

OTHER FINANCING SOURCES/USES DETAIL

Palm Springs Unified School District (33-67173)

RIVERSIDE County

Description	Account Codes	1998/99 Unaudited Actual
INTERFUND TRANSFERS		
INTERFUND TRANSFERS IN		
Other Authorized Interfund Transfers In	8919	+ .00
(a) TOTAL, INTERFUND TRANSFERS IN		= .00
INTERFUND TRANSFERS OUT		
To: State School Building Fund		
	7613	+ .00
Other Authorized Interfund Transfers Out	7619	+ .00
(b) TOTAL, INTERFUND TRANSFERS OUT		= .00
OTHER SOURCES/USES		
SOURCES		
Other Sources Transfers from Funds of Lapsed/Reorganized Districts	8965	+ .00
Long-Term Debt Proceeds Proceeds from Capital Leases	8972	+ .00
All Other Sources	8979	+ .00
(c) TOTAL, SOURCES		= .00
USES		
Debt Service		
Debt Service/Other Debt Other Debt Service Payments	7639	+ .00
Other Uses Transfers from Funds of Lapsed/Reorganized Districts	7651	+ .00
All Other Uses	7699	+ .00
(d) TOTAL, USES		= .00
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)		= .00

audited Actuals (9/15)
of September 15, 1999

1999/00 BUDGET

| 33 | 67173 | 203 |

CAFETERIA FUND/ACCOUNT
Special Revenue Fund

CALIFORNIA
DEPT OF EDUCATION
Form J-203

REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE

Im Springs Unified School District

RIVERSIDE County

Description	Account Codes	1998/99 Unaudited Actual
REVENUES		
1) Revenue Limit Sources	8010-8099	+ .00
2) Federal Revenues	8100-8299	+ 3,102,861.65
3) Other State Revenues	8300-8599	+ 211,440.51
4) Other Local Revenues	8600-8799	+ 1,898,244.17
5) TOTAL, REVENUES		= 5,212,546.33
EXPENDITURES		
1) Certificated Salaries	1000-1999	+ .00
2) Classified Salaries	2000-2999	+ 1,586,758.77
3) Employee Benefits	3000-3999	+ 528,345.80
4) Books and Supplies	4000-4999	+ 2,223,079.09
5) Services, Other Operating Expenses	5000-5999	+ 168,424.08
6) Capital Outlay	6000-6599	+ 138,750.10
7) Other Outgo	7100-7299	+ 68,579.96
8) Direct Support/Indirect Costs	7300-7399	+ 438,251.92
9) TOTAL, EXPENDITURES		= 5,152,189.72
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		= 60,356.61
OTHER FINANCING SOURCES/USES		
1) Interfund Transfers		
a) Transfers In	8910-8929	+ .00
b) Transfers Out	7610-7629	- .00
2) Other Sources/Uses		
a) Sources	8930-8979	+ .00
b) Uses	7630-7699	- .00
3) Contributions to Restricted Programs	8980-8999	+XXXXXXXXXXXXXXXXXX
4) TOTAL, OTHER FINANCING SOURCES/USES		= .00

CAFETERIA FUND/ACCOUNT
Special Revenue Fund

REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE

Palm Springs Unified School District (33-67173)

RIVERSIDE County

Description	Account Codes	1998/99 Unaudited Actual
E. NET INCREASE (DECREASE) IN FUND BALANCE	(C + D4)	= 60,356.61

F. FUND BALANCE, RESERVES

1) Beginning Balance		
a) As of July 1 - Unaudited	9791	+ 273,252.91
b) Audit Adjustments	9792	+ .00
c) As of July 1-Audited (F1a + F1b)		= 273,252.91
d) Adj. for Restatements	9793	+ .00
e) Net Beginning Balance		= 273,252.91
2) Ending Balance, June 30 (E + F1e)		= 333,609.52

Components of Ending Fund Balance

a) Reserved Amounts		
Revolving Cash	9611	- 700.00
Stores	9612	- 116,110.59
Prepaid Expenditures	9613	- .00
Other	9619	-XXXXXXXXXXXXXXXXXX
General Reserve (EC 42124)	9630	-XXXXXXXXXXXXXXXXXX
Legally Restricted Balances	9640	-XXXXXXXXXXXXXXXXXX
b) Designated Amounts		
Designated for Economic Uncertainties	9710	- 216,798.93
Designated for	9720-9789	- .00
		- .00
		- .00
c) Undesignated Amount	9790	= .00
d) Unappropriated Amount	9790	=XXXXXXXXXXXXXXXXXX

CAFETERIA FUND/ACCOUNT
Special Revenue Fund

FUND RECONCILIATION

alm Springs Unified School District (33-67173)

RIVERSIDE County

Description	Account Codes	1998/99 Unaudited Actual
ASSETS		
1) Cash		
a) in County Treasury	9110	+ .00
b) in Banks	9120	+ 515,838.82
c) in Revolving Fund	9130	+ 700.00
d) with Fiscal Agent	9135	+ .00
e) collections awaiting deposit	9140	+ .00
2) Investments	9150	+ .00
3) Accounts Receivable	9160	+ 809,749.22
4) Due from Other Funds	9170	+ 8,939.94
5) Stores	9210	+ 116,110.59
6) Prepaid Expenditures	9220	+ .00
7) Other Current Assets	9300	+ .00
8) Fixed Assets	9400	+XXXXXXXXXXXXXXXXXX
9) TOTAL, ASSETS		= 1,451,338.57
LIABILITIES		
1) Accounts Payable	9510	+ 38,085.32
2) Due to Other Funds	9520	+ 1,072,581.60
3) Current Loans	9530	+XXXXXXXXXXXXXXXXXX
4) Deferred Revenue	9540	+ 7,062.13
5) Other Current Liabilities	9570	+ .00
6) Long-Term Liabilities	9580	+XXXXXXXXXXXXXXXXXX
7) TOTAL, LIABILITIES		= 1,117,729.05
FUND EQUITY		
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H7)		= 333,609.52

1999/00 BUDGET
 CAFETERIA FUND/ACCOUNT
 Special Revenue Fund

REVENUE DETAIL

Palm Springs Unified School District (33-67173)

RIVERSIDE County

Description	Account Codes	1998/99 Unaudited Actual
REVENUE LIMIT SOURCES		
Revenue Limit Transfers		
All Other Transfers	8099	+ .00
TOTAL, REVENUE LIMIT SOURCES		= .00
FEDERAL REVENUES		
Child Nutrition Programs	8220	+ 3,086,110.31
Other Federal Revenue	8290	+ 16,751.34
TOTAL, FEDERAL REVENUES		= 3,102,861.65
OTHER STATE REVENUES		
Other State Revenue		
Child Nutrition Programs	8520	+ 211,440.51
All Other State Revenue	8590	+ .00
TOTAL, OTHER STATE REVENUES		= 211,440.51
OTHER LOCAL REVENUES		
Local Revenue		
Sales		
Sale of Equipment/Supplies	8631	+ .00
Food Service Sales	8634	+ 1,863,920.49
Leases and Rentals	8650	+ .00
Interest	8660	+ .00
Net Increase (Decrease) in the Fair Value of Investments	8662	+ .00
Other Local Revenue		
All Other Local Revenue	8699	+ 34,323.68
TOTAL, OTHER LOCAL REVENUES		= 1,898,244.17
TOTAL, REVENUES		= 5,212,546.33

CAFETERIA FUND/ACCOUNT
Special Revenue Fund

EXPENDITURE DETAIL

alm Springs Unified School District (33-67173)

RIVERSIDE County

Description	Account Codes	1998/99 Unaudited Actual
CERTIFICATED SALARIES		
Administrative Personnel Salaries	1800	+ .00
Other Certificated Salaries	1900	+ .00
TOTAL, CERTIFICATED SALARIES		= .00
CLASSIFIED SALARIES		
Administrative Salaries	2200	+ 76,672.59
Clerical/Office Salaries	2300	+ 100,124.32
Maintenance and Operations Salaries	2400	+ 95,448.21
Food Services Salaries	2500	+ 1,301,368.59
Other Classified Salaries	2900	+ 13,145.06
TOTAL, CLASSIFIED SALARIES		= 1,586,758.77
EMPLOYEE BENEFITS		
STRS	3100	+ .00
PERS	3200	+ 6,085.20
OASDI, Medicare & Retire. in Lieu	3300	+ 115,097.71
Health and Welfare Benefits	3400	+ 374,354.37
Unemployment Insurance	3500	+ 797.46
Workers' Compensation	3600	+ 32,011.06
Other Employee Benefits	3900	+ .00
TOTAL, EMPLOYEE BENEFITS		= 528,345.80
BOOKS AND SUPPLIES		
Other Supplies	4500	+ .00
Food Service Supplies	4700	+ 2,223,079.09
TOTAL, BOOKS AND SUPPLIES		= 2,223,079.09
SERVICES, OTHER OPERATING EXPENSES		
Travel and Conferences	5200	+ 6,960.55
Dues and Memberships	5300	+ 274.65
Insurance	5400	+ .00
Utilities and Housekeeping Services	5500	+ 7,053.69

CAFETERIA FUND/ACCOUNT
Special Revenue Fund

EXPENDITURE DETAIL

Palm Springs Unified School District (33-67173)

RIVERSIDE County

Description	Account Codes		1998/99 Unaudited Actual
=====			
SERVICES, OTHER OPERATING EXPENSES (Cont.)			
Rentals, Leases and Repairs	5600	+	89,119.05
Direct Costs - Interfund Services	5750-5799	+	1,006.37
Other Services and Operating Expenditures	5800	+	64,009.77
TOTAL, SERVICES AND OTHER OPERATING EXPENSES		=	168,424.08
=====			
CAPITAL OUTLAY			
Buildings and Improvements of Buildings	6200	+	9,055.76
Equipment	6400	+	121,830.93
Equipment Replacement	6500	+	7,863.41
TOTAL, CAPITAL OUTLAY		=	138,750.10
=====			
OTHER OUTGO			
PERS Reduction from Revenue Limit	7270	+	68,579.96
TOTAL, OTHER OUTGO		=	68,579.96
=====			
DIRECT SUPPORT/INDIRECT COSTS			
Interfund Transfers of Direct Support/Indirect Costs	7350-7399	+	438,251.92
TOTAL, DIRECT SUPPORT/INDIRECT COSTS		=	438,251.92
=====			
TOTAL, EXPENDITURES		=	5,152,189.72
=====			

CAFETERIA FUND/ACCOUNT
Special Revenue Fund

OTHER FINANCING SOURCES/USES DETAIL

Alm Springs Unified School District (33-67173)

RIVERSIDE County

Description	Account Codes		1998/99 Unaudited Actual
INTERFUND TRANSFERS			
INTERFUND TRANSFERS IN			
From: General Fund	8916	+	.00
Other Authorized Interfund Transfers In	8919	+	.00
(a) TOTAL, INTERFUND TRANSFERS IN		=	.00
INTERFUND TRANSFERS OUT			
INTERFUND TRANSFERS OUT			
Other Authorized Interfund Transfers Out	7619	+	.00
(b) TOTAL, INTERFUND TRANSFERS OUT		=	.00
OTHER SOURCES/USES			
SOURCES			
Other Sources Transfers from Funds of Lapsed/Reorganized Districts	8965	+	.00
Long-Term Debt Proceeds Proceeds from Capital Leases	8972	+	.00
All Other Sources	8979	+	.00
(c) TOTAL, SOURCES		=	.00
USES			
Debt Service Debt Service/Other Debt Other Debt Service Payments	7639	+	.00
Other Uses Transfers from Funds of Lapsed/Reorganized Districts	7651	+	.00
All Other Uses	7699	+	.00
(d) TOTAL, USES		=	.00
TOTAL, OTHER FINANCING SOURCES/USES			
(a - b + c - d)			
		=	.00

CHILD DEVELOPMENT FUND
Special Revenue Fund

CALIFORNIA
DEPT OF EDUCATION
Form J-204

REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE

Palm Springs Unified School District

RIVERSIDE County

Description	Account Codes	1998/99 Unaudited Actual
A. REVENUES		
1) Revenue Limit Sources	8010-8099	+xxxxxxxxxxxxxxxxxxxx
2) Federal Revenues	8100-8299	+ .00
3) Other State Revenues	8300-8599	+ 315,110.00
4) Other Local Revenues	8600-8799	+ 931,972.68
5) TOTAL, REVENUES		= 1,247,082.68
B. EXPENDITURES		
1) Certificated Salaries	1000-1999	+ 466,507.54
2) Classified Salaries	2000-2999	+ 488,952.38
3) Employee Benefits	3000-3999	+ 211,571.87
4) Books and Supplies	4000-4999	+ 54,450.13
5) Services, Other Operating Expenses	5000-5999	+ 19,269.18
6) Capital Outlay	6000-6599	+ 6,212.83
7) Other Outgo	7100-7299	+ 62,995.25
8) Direct Support/Indirect Costs	7300-7399	+ 20,125.74
9) TOTAL, EXPENDITURES		= 1,330,084.92
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		= -83,002.24
D. OTHER FINANCING SOURCES/USES		
1) Interfund Transfers		
a) Transfers In	8910-8929	+ 79,811.32
b) Transfers Out	7610-7629	- .00
2) Other Sources/Uses		
a) Sources	8930-8979	+ .00
b) Uses	7630-7699	- .00
3) Contributions to Restricted Programs	8980-8999	+xxxxxxxxxxxxxxxxxxxx
4) TOTAL, OTHER FINANCING SOURCES/USES		= 79,811.32

CHILD DEVELOPMENT FUND
Special Revenue Fund

REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE

alm Springs Unified School District (33-67173)

RIVERSIDE County

Description	Account Codes	1998/99 Unaudited Actual
=====		
NET INCREASE (DECREASE) IN FUND BALANCE	(C + D4)	= -3,190.92
=====		
FUND BALANCE, RESERVES		
=====		
1) Beginning Balance		
a) As of July 1 - Unaudited	9791	+ 5,190.92
b) Audit Adjustments	9792	+ .00
c) As of July 1-Audited (F1a + F1b)		= 5,190.92
d) Adj. for Restatements	9793	+ .00
e) Net Beginning Balance		= 5,190.92
2) Ending Balance, June 30 (E + F1e)		= 2,000.00
=====		
Components of Ending Fund Balance		
a) Reserved Amounts		
Revolving Cash	9611	- 2,000.00
Stores	9612	- .00
Prepaid Expenditures	9613	- .00
General Reserve (EC 42124)	9630	-XXXXXXXXXXXXXXXXXXXX
Legally Restricted Balances	9640	-XXXXXXXXXXXXXXXXXXXX
b) Designated Amounts		
Designated for Economic Uncertainties	9710	- .00
Designated for	9720-9789	- .00
		- .00
		- .00
c) Undesignated Amount	9790	= .00
d) Unappropriated Amount	9790	=XXXXXXXXXXXXXXXXXXXX
=====		

CHILD DEVELOPMENT FUND
Special Revenue Fund

FUND RECONCILIATION

Palm Springs Unified School District (33-67173)

RIVERSIDE County

Description	Account Codes	1998/99 Unaudited Actual
G. ASSETS		
1) Cash		
a) in County Treasury	9110	+ 108,372.94
b) in Banks	9120	+ .00
c) in Revolving Fund	9130	+ 2,000.00
d) with Fiscal Agent	9135	+ .00
e) collections awaiting deposit	9140	+ 1,311.40
2) Investments	9150	+ .00
3) Accounts Receivable	9160	+ 73,704.84
4) Due from Other Funds	9170	+ 95,979.32
5) Stores	9210	+ .00
6) Prepaid Expenditures	9220	+ .00
7) Other Current Assets	9300	+ .00
8) Fixed Assets	9400	+xxxxxxxxxxxxxxxxxxxx
9) TOTAL, ASSETS		= 281,368.50
H. LIABILITIES		
1) Accounts Payable	9510	+ 34,641.90
2) Due to Other Funds	9520	+ 224,536.33
3) Current Loans	9530	+xxxxxxxxxxxxxxxxxxxx
4) Deferred Revenue	9540	+ 20,190.27
5) Other Current Liabilities	9570	+ .00
6) Long-Term Liabilities	9580	+xxxxxxxxxxxxxxxxxxxx
7) TOTAL, LIABILITIES		= 279,368.50
I. FUND EQUITY		
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H7)		= 2,000.00

CHILD DEVELOPMENT FUND
Special Revenue Fund

REVENUE DETAIL

Alam Springs Unified School District (33-67173)

RIVERSIDE County

Description	Account Codes	1998/99 Unaudited Actual
FEDERAL REVENUES		
Economic Opportunity Act	8150	+ .00
Child Nutrition Programs	8220	+ .00
Interagency Contracts	8285	+ .00
Other Federal Revenue	8290	+ .00
TOTAL, FEDERAL REVENUES		= .00
OTHER STATE REVENUES		
Other State Revenue		
State Preschool	8510	+ .00
Child Nutrition Programs	8520	+ .00
Children's Centers Apportionments	8530	+ 312,226.00
All Other State Revenue	8590	+ 2,884.00
TOTAL, OTHER STATE REVENUES		= 315,110.00
OTHER LOCAL REVENUES		
Local Revenue		
Sales		
Sale of Equipment/Supplies	8631	+ .00
Food Service Sales	8634	+ .00
Interest	8660	+ 1,135.77
Net Increase (Decrease) in the Fair Value of Investments	8662	+ .00
Fees and Contracts		
Children's Centers Fees	8673	+ 27,190.13
Interagency Services	8677	+ 369,583.10
All Other Fees and Contracts	8689	+ 521,084.55
Other Local Revenue		
All Other Local Revenue	8699	+ 12,979.13
Other Transfers In		
All Other Transfers In From All Others	8799	+ .00
TOTAL, OTHER LOCAL REVENUES		= 931,972.68
TOTAL, REVENUES		= 1,247,082.68

CHILD DEVELOPMENT FUND
Special Revenue Fund

EXPENDITURE DETAIL

Palm Springs Unified School District (33-67173)

RIVERSIDE County

Description	Account Codes	1998/99 Unaudited Actual
CERTIFICATED SALARIES		
Teachers' Salaries	1100	+ 373,327.64
School Administrators' Salaries	1200	+ .00
Supervisors' Salaries	1300	+ 39,238.78
Guidance, Welfare and Attendance Salaries	1500	+ .00
Physical and Mental Health Salaries	1600	+ .00
Superintendents' Salaries	1700	+ .00
Administrative Personnel Salaries	1800	+ .00
Other Certificated Salaries	1900	+ 53,941.12
TOTAL, CERTIFICATED SALARIES		= 466,507.54
CLASSIFIED SALARIES		
Instructional Aides' Salaries	2100	+ 428,561.33
Administrative Salaries	2200	+ .00
Clerical/Office Salaries	2300	+ 40,852.95
Maintenance and Operations Salaries	2400	+ 2,435.29
Food Services Salaries	2500	+ 185.19
Transportation Salaries	2600	+ .00
Other Classified Salaries	2900	+ 16,917.62
TOTAL, CLASSIFIED SALARIES		= 488,952.38
EMPLOYEE BENEFITS		
STRS	3100	+ 18,335.09
PERS	3200	+ .00
OASDI, Medicare & Retire. in Lieu	3300	+ 48,461.47
Health and Welfare Benefits	3400	+ 125,121.06
Unemployment Insurance	3500	+ 477.92
Workers' Compensation	3600	+ 19,176.33
Other Employee Benefits	3900	+ .00
TOTAL, EMPLOYEE BENEFITS		= 211,571.87

CHILD DEVELOPMENT FUND
Special Revenue Fund

EXPENDITURE DETAIL

Alm Springs Unified School District (33-67173)

RIVERSIDE County

Description	Account Codes	1998/99 Unaudited Actual
BOOKS AND SUPPLIES		
Textbooks	4100	+ .00
Books other than Textbooks	4200	+ .00
Instructional Materials and Supplies	4300	+ 19,962.05
Other Supplies	4500	+ 3,654.70
Pupil Transportation Supplies	4600	+ .00
Food Service Supplies	4700	+ 30,833.38
TOTAL, BOOKS AND SUPPLIES		= 54,450.13
SERVICES, OTHER OPERATING EXPENSES		
Personal Services of Instructional Consultants, Lecturers and Others	5100	+ 132.60
Travel and Conferences	5200	+ 3,060.12
Dues and Memberships	5300	+ .00
Insurance	5400	+ .00
Utilities and Housekeeping Services	5500	+ 2,101.08
Rentals, Leases and Repairs	5600	+ 3,394.53
Direct Costs - Interfund Services	5750-5799	+ 2,769.30
Other Services and Operating Expenditures	5800	+ 7,811.55
TOTAL, SERVICES AND OTHER OPERATING EXPENSES		= 19,269.18
CAPITAL OUTLAY		
Sites and Improvements of Sites	6100	+ .00
Buildings and Improvements of Buildings	6200	+ 835.03
Equipment	6400	+ 5,377.80
Equipment Replacement	6500	+ .00
TOTAL, CAPITAL OUTLAY		= 6,212.83

1999/00 BUDGET
CHILD DEVELOPMENT FUND
Special Revenue Fund

EXPENDITURE DETAIL

Description	Account Codes	1998/99 Unaudited Actual
=====		
Palm Springs Unified School District (33-67173) RIVERSIDE County		
=====		
OTHER OUTGO		
PERS Reduction from Revenue Limit	7270	+ 62,995.25
TOTAL, OTHER OUTGO		= 62,995.25
=====		
DIRECT SUPPORT/INDIRECT COSTS		
Interfund Transfers of Direct Support/Indirect Costs	7350-7399	+ 20,125.74
TOTAL, DIRECT SUPPORT/INDIRECT COSTS		= 20,125.74
=====		
TOTAL, EXPENDITURES		= 1,330,084.92
=====		

CHILD DEVELOPMENT FUND
Special Revenue Fund

OTHER FINANCING SOURCES/USES DETAIL

alm Springs Unified School District (33-67173) RIVERSIDE County

Description	Account Codes	1998/99 Unaudited Actual
INTERFUND TRANSFERS		
INTERFUND TRANSFERS IN		
From: General Fund	8911	+ 79,811.32
Other Authorized Interfund Transfers In	8919	+ .00
(a) TOTAL, INTERFUND TRANSFERS IN		= 79,811.32
INTERFUND TRANSFERS OUT		
Other Authorized Interfund Transfers Out	7619	+ .00
(b) TOTAL, INTERFUND TRANSFERS OUT		= .00
OTHER SOURCES/USES		
SOURCES		
Other Sources		
Transfers from Funds of Lapsed/Reorganized Districts	8965	+ .00
Long-Term Debt Proceeds		
Proceeds from Certificates of Participation	8971	+ .00
Proceeds from Capital Leases	8972	+ .00
All Other Sources	8979	+ .00
(c) TOTAL, SOURCES		= .00
USES		
Debt Service		
Debt Service/Other Debt		
Other Debt Service Payments	7639	+ .00
Other Uses		
Transfers from Funds of Lapsed/Reorganized Districts	7651	+ .00
All Other Uses	7699	+ .00
(d) TOTAL, USES		= .00
TOTAL, OTHER FINANCING SOURCES/USES		
(a - b + c - d)		= 79,811.32

DEFERRED MAINTENANCE FUND
Special Revenue Fund

CALIFORNIA
DEPT OF EDUCATION
Form J-205

REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE

Palm Springs Unified School District

RIVERSIDE County

Description	Account Codes	1998/99 Unaudited Actual
A. REVENUES		
1) Revenue Limit Sources	8010-8099	+XXXXXXXXXXXXXXXXXXXX
2) Federal Revenues	8100-8299	+XXXXXXXXXXXXXXXXXXXX
3) Other State Revenues	8300-8599	+ 381,717.00
4) Other Local Revenues	8600-8799	+ 27,214.19
5) TOTAL, REVENUES		= 408,931.19
B. EXPENDITURES		
1) Certificated Salaries	1000-1999	+XXXXXXXXXXXXXXXXXXXX
2) Classified Salaries	2000-2999	+ .00
3) Employee Benefits	3000-3999	+ .00
4) Books and Supplies	4000-4999	+ 1,157.30
5) Services, Other Operating Expenses	5000-5999	+ 136,445.43
6) Capital Outlay	6000-6599	+ 219,941.00
7) Other Outgo	7100-7299	+ .00
8) Direct Support/Indirect Costs	7300-7399	+XXXXXXXXXXXXXXXXXXXX
9) TOTAL, EXPENDITURES		= 357,543.73
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		
		= 51,387.46
D. OTHER FINANCING SOURCES/USES		
1) Interfund Transfers		
a) Transfers In	8910-8929	+ 282,692.00
b) Transfers Out	7610-7629	- .00
2) Other Sources/Uses		
a) Sources	8930-8979	+ .00
b) Uses	7630-7699	- .00
3) Contributions to Restricted Programs	8980-8999	+XXXXXXXXXXXXXXXXXXXX
4) TOTAL, OTHER FINANCING SOURCES/USES		= 282,692.00

DEFERRED MAINTENANCE FUND
Special Revenue Fund

REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE

alm Springs Unified School District (33-67173)

RIVERSIDE County

Description	Account Codes	1998/99 Unaudited Actual
=====		
NET INCREASE (DECREASE) IN FUND BALANCE	(C + D4)	= 334,079.46
=====		
FUND BALANCE, RESERVES		
=====		
1) Beginning Balance		
a) As of July 1 - Unaudited	9791	+ 46,465.31
b) Audit Adjustments	9792	+ .00
c) As of July 1-Audited (Fla + Flb)		= 46,465.31
d) Adj. for Restatements	9793	+ .00
e) Net Beginning Balance		= 46,465.31
2) Ending Balance, June 30 (E + Fl e)		= 380,544.77
=====		
Components of Ending Fund Balance		
a) Reserved Amounts		
Revolving Cash	9611	- .00
Stores	9612	-XXXXXXXXXXXXXXXXXXXX
Prepaid Expenditures	9613	- .00
Other	9619	-XXXXXXXXXXXXXXXXXXXX
General Reserve (EC 42124)	9630	-XXXXXXXXXXXXXXXXXXXX
Legally Restricted Balances	9640	-XXXXXXXXXXXXXXXXXXXX
b) Designated Amounts		
Designated for Economic Uncertainties	9710	-XXXXXXXXXXXXXXXXXXXX
Designated for DESIGNATED FOR A	9720-9789 9720	- 380,544.77
		- .00
		- .00
c) Undesignated Amount	9790	= .00
d) Unappropriated Amount	9790	=XXXXXXXXXXXXXXXXXXXX
=====		

DEFERRED MAINTENANCE FUND
Special Revenue Fund

FUND RECONCILIATION

Palm Springs Unified School District (33-67173)

RIVERSIDE County

Description	Account Codes	1998/99 Unaudited Actual
G. ASSETS		
1) Cash		
a) in County Treasury	9110	+ 383,130.73
b) in Banks	9120	+ .00
c) in Revolving Fund	9130	+ .00
d) with Fiscal Agent	9135	+ .00
e) collections awaiting deposit	9140	+ .00
2) Investments	9150	+ .00
3) Accounts Receivable	9160	+ 5,019.75
4) Due from Other Funds	9170	+ .00
5) Stores	9210	+XXXXXXXXXXXXXXXXXXXX
6) Prepaid Expenditures	9220	+ .00
7) Other Current Assets	9300	+ .00
8) Fixed Assets	9400	+XXXXXXXXXXXXXXXXXXXX
9) TOTAL, ASSETS		= 388,150.48
H. LIABILITIES		
1) Accounts Payable	9510	+ 7,605.71
2) Due to Other Funds	9520	+ .00
3) Current Loans	9530	+XXXXXXXXXXXXXXXXXXXX
4) Deferred Revenue	9540	+ .00
5) Other Current Liabilities	9570	+ .00
6) Long-Term Liabilities	9580	+XXXXXXXXXXXXXXXXXXXX
7) TOTAL, LIABILITIES		= 7,605.71
I. FUND EQUITY		
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H7)		= 380,544.77

DEFERRED MAINTENANCE FUND
Special Revenue Fund

REVENUE DETAIL

alm Springs Unified School District (33-67173)

RIVERSIDE County

Description	Account Codes	1998/99 Unaudited Actual
=====		
OTHER STATE REVENUES		
Other State Revenue		
Deferred Maintenance Allowance	8540	+ 381,717.00
All Other State Revenue	8590	+ .00
TOTAL, OTHER STATE REVENUES		= 381,717.00
=====		
OTHER LOCAL REVENUES		
Local Revenue		
Sales		
Sale of Equipment/Supplies	8631	+ .00
Interest	8660	+ 15,930.19
Net Increase (Decrease) in the Fair Value of Investments	8662	+ .00
Other Local Revenue		
All Other Local Revenue	8699	+ 11,284.00
Other Transfers In		
All Other Transfers In From All Others	8799	+ .00
TOTAL, OTHER LOCAL REVENUES		= 27,214.19
=====		
TOTAL, REVENUES		= 408,931.19
=====		

DEFERRED MAINTENANCE FUND
Special Revenue Fund

EXPENDITURE DETAIL

Palm Springs Unified School District (33-67173)

RIVERSIDE County

Description	Account Codes	1998/99 Unaudited Actual
CLASSIFIED SALARIES		
Maintenance and Operations Salaries	2400	+ .00
Other Classified Salaries	2900	+ .00
TOTAL, CLASSIFIED SALARIES		= .00
EMPLOYEE BENEFITS		
STRS	3100	+ .00
PERS	3200	+ .00
OASDI, Medicare & Retire. in Lieu	3300	+ .00
Health and Welfare Benefits	3400	+ .00
Unemployment Insurance	3500	+ .00
Workers' Compensation	3600	+ .00
Other Employee Benefits	3900	+ .00
TOTAL, EMPLOYEE BENEFITS		= .00
BOOKS AND SUPPLIES		
Other Supplies	4500	+ 1,157.30
TOTAL, BOOKS AND SUPPLIES		= 1,157.30
SERVICES, OTHER OPERATING EXPENSES		
Travel and Conferences	5200	+ .00
Rentals, Leases and Repairs	5600	+ 111,307.43
Direct Costs - Interfund Services	5750-5799	+ .00
Other Services and Operating Expenditures	5800	+ 25,138.00
TOTAL, SERVICES AND OTHER OPERATING EXPENSES		= 136,445.43
CAPITAL OUTLAY		
Sites and Improvements of Sites	6100	+ 1,176.00
Buildings and Improvements of Buildings	6200	+ 218,765.00
Equipment	6400	+ .00
Equipment Replacement	6500	+ .00
TOTAL, CAPITAL OUTLAY		= 219,941.00

DEFERRED MAINTENANCE FUND
Special Revenue Fund

EXPENDITURE DETAIL

alm Springs Unified School District (33-67173) RIVERSIDE County

Description	Account Codes	1998/99 Unaudited Actual
=====		
OTHER OUTGO		
PERS Reduction from Revenue Limit	7270	+ .00
TOTAL, OTHER OUTGO		= .00
=====		
TOTAL, EXPENDITURES		= 357,543.73
=====		

DEFERRED MAINTENANCE FUND
Special Revenue Fund

OTHER FINANCING SOURCES/USES DETAIL

Palm Springs Unified School District (33-67173)

RIVERSIDE County

Description	Account Codes	1998/99 Unaudited Actual
INTERFUND TRANSFERS		
INTERFUND TRANSFERS IN		
From: General, Special Reserve, & Building Funds	8915	+ 282,692.00
(a) TOTAL, INTERFUND TRANSFERS IN		= 282,692.00
INTERFUND TRANSFERS OUT		
INTERFUND TRANSFERS OUT		
Other Authorized Interfund Transfers Out	7619	+ .00
(b) TOTAL, INTERFUND TRANSFERS OUT		= .00
OTHER SOURCES/USES		
SOURCES		
Other Sources		
Transfers from Funds of Lapsed/Reorganized Districts	8965	+ .00
All Other Sources	8979	+ .00
(c) TOTAL, SOURCES		= .00
USES		
USES		
Other Uses		
Transfers from Funds of Lapsed/Reorganized Districts	7651	+ .00
All Other Uses	7699	+ .00
(d) TOTAL, USES		= .00
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)		= 282,692.00

SPECIAL RESERVE FUND
(Other than Capital Projects)
Special Revenue Fund
REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE

CALIFORNIA
DEPT OF EDUCATION
Form J-207

Alam Springs Unified School District

RIVERSIDE County

Description	Account Codes	1998/99 Unaudited Actual
REVENUES		
1) Revenue Limit Sources	8010-8099	+XXXXXXXXXXXXXXXXXX
2) Federal Revenues	8100-8299	+XXXXXXXXXXXXXXXXXX
3) Other State Revenues	8300-8599	+XXXXXXXXXXXXXXXXXX
4) Other Local Revenues	8600-8799	+ 66,390.26
5) TOTAL, REVENUES		= 66,390.26
EXPENDITURES		
1) Certificated Salaries	1000-1999	+XXXXXXXXXXXXXXXXXX
2) Classified Salaries	2000-2999	+XXXXXXXXXXXXXXXXXX
3) Employee Benefits	3000-3999	+XXXXXXXXXXXXXXXXXX
4) Books and Supplies	4000-4999	+XXXXXXXXXXXXXXXXXX
5) Services, Other Operating Expenses	5000-5999	+XXXXXXXXXXXXXXXXXX
6) Capital Outlay	6000-6599	+XXXXXXXXXXXXXXXXXX
7) Other Outgo	7100-7299	+XXXXXXXXXXXXXXXXXX
8) Direct Support/Indirect Costs	7300-7399	+XXXXXXXXXXXXXXXXXX
9) TOTAL, EXPENDITURES		=XXXXXXXXXXXXXXXXXX
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		= 66,390.26
OTHER FINANCING SOURCES/USES		
1) Interfund Transfers		
a) Transfers In	8910-8929	+ .00
b) Transfers Out	7610-7629	- .00
2) Other Sources/Uses		
a) Sources	8930-8979	+ .00
b) Uses	7630-7699	- .00
3) Contributions to Restricted Programs	8980-8999	+XXXXXXXXXXXXXXXXXX
4) TOTAL, OTHER FINANCING SOURCES/USES		= .00

SPECIAL RESERVE FUND
(Other than Capital Projects)
Special Revenue Fund
REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE

Palm Springs Unified School District (33-67173)

RIVERSIDE County

Description	Account Codes	1998/99 Unaudited Actual
=====		
E. NET INCREASE (DECREASE) IN FUND BALANCE	(C + D4)	= 66,390.26
=====		
F. FUND BALANCE, RESERVES		
1) Beginning Balance		
a) As of July 1 - Unaudited	9791	+ 3,751,724.96
b) Audit Adjustments	9792	+ .00
c) As of July 1-Audited (F1a + F1b)		= 3,751,724.96
d) Adj. for Restatements	9793	+ .00
e) Net Beginning Balance		= 3,751,724.96
2) Ending Balance, June 30 (E + F1e)		= 3,818,115.22
=====		
Components of Ending Fund Balance		
a) Reserved Amounts		
Revolving Cash	9611	-XXXXXXXXXXXXXXXXXXXX
Stores	9612	-XXXXXXXXXXXXXXXXXXXX
Prepaid Expenditures	9613	-XXXXXXXXXXXXXXXXXXXX
Other	9619	-XXXXXXXXXXXXXXXXXXXX
General Reserve (EC 42124)	9630	-XXXXXXXXXXXXXXXXXXXX
Legally Restricted Balances	9640	-XXXXXXXXXXXXXXXXXXXX
b) Designated Amounts		
Designated for Economic Uncertainties	9710	- .00
Designated for DESIGNATED FOR A	9720-9789 9720	- 3,818,115.22
_____		- .00
_____		- .00
c) Undesignated Amount	9790	= .00
d) Unappropriated Amount	9790	=XXXXXXXXXXXXXXXXXXXX
=====		

SPECIAL RESERVE FUND
(Other than Capital Projects)
Special Revenue Fund
FUND RECONCILIATION

Alam Springs Unified School District (33-67173)

RIVERSIDE County

Description	Account Codes	1998/99 Unaudited Actual
ASSETS		
1) Cash		
a) in County Treasury	9110	+ 1,326,530.39
b) in Banks	9120	+ .00
c) in Revolving Fund	9130	+XXXXXXXXXXXXXXXXXX
d) with Fiscal Agent	9135	+ .00
e) collections awaiting deposit	9140	+ .00
2) Investments	9150	+ .00
3) Accounts Receivable	9160	+ 16,444.83
4) Due from Other Funds	9170	+ 2,475,140.00
5) Stores	9210	+XXXXXXXXXXXXXXXXXX
6) Prepaid Expenditures	9220	+XXXXXXXXXXXXXXXXXX
7) Other Current Assets	9300	+ .00
8) Fixed Assets	9400	+XXXXXXXXXXXXXXXXXX
9) TOTAL, ASSETS		= 3,818,115.22
LIABILITIES		
1) Accounts Payable	9510	+ .00
2) Due to Other Funds	9520	+ .00
3) Current Loans	9530	+XXXXXXXXXXXXXXXXXX
4) Deferred Revenue	9540	+ .00
5) Other Current Liabilities	9570	+ .00
6) Long-Term Liabilities	9580	+XXXXXXXXXXXXXXXXXX
7) TOTAL, LIABILITIES		= .00
FUND EQUITY		
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H7)		= 3,818,115.22

SPECIAL RESERVE FUND
(Other than Capital Projects)
Special Revenue Fund
REVENUE DETAIL

Palm Springs Unified School District (33-67173)

RIVERSIDE County

Description	Account Codes		1998/99 Unaudited Actual
=====			
OTHER LOCAL REVENUES			
Local Revenue			
Sales			
Sale of Equipment/Supplies	8631	+	.00

Interest	8660	+	66,390.26

Net Increase (Decrease) in the Fair Value of Investments	8662	+	.00

TOTAL, OTHER LOCAL REVENUES		=	66,390.26

=====			
TOTAL, REVENUES		=	66,390.26

=====			

SPECIAL RESERVE FUND
(Other than Capital Projects)
Special Revenue Fund
OTHER FINANCING SOURCES/USES DETAIL

Alm Springs Unified School District (33-67173)

RIVERSIDE County

Description	Account Codes		1998/99 Unaudited Actual
=====			
INTERFUND TRANSFERS			
INTERFUND TRANSFERS IN			
From: General Fund/CSSF	8912	+	.00
Other Authorized Interfund Transfers In	8919	+	.00
(a) TOTAL, INTERFUND TRANSFERS IN		=	.00
=====			
INTERFUND TRANSFERS OUT			
To: General Fund/CSSF	7612	+	.00
To: State School Building Fund	7613	+	.00
To: Deferred Maintenance Fund	7615	+	.00
Other Authorized Interfund Transfers Out	7619	+	.00
(b) TOTAL, INTERFUND TRANSFERS OUT		=	.00
=====			
OTHER SOURCES/USES			
SOURCES			
Other Sources Transfers from Funds of Lapsed/Reorganized Districts	8965	+	.00
(c) TOTAL, SOURCES		=	.00
=====			
USES			
Other Uses Transfers from Funds of Lapsed/Reorganized Districts	7651	+	.00
(d) TOTAL, USES		=	.00
=====			
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			
		=	.00
=====			

BUILDING FUND
Capital Projects Fund

REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE

Palm Springs Unified School District

RIVERSIDE County

Description	Account Codes	1998/99 Unaudited Actual
A. REVENUES		
1) Revenue Limit Sources	8010-8099	+XXXXXXXXXXXXXXXXXXXX
2) Federal Revenues	8100-8299	+ .00
3) Other State Revenues	8300-8599	+ .00
4) Other Local Revenues	8600-8799	+ 447,361.13
5) TOTAL, REVENUES		= 447,361.13
B. EXPENDITURES		
1) Certificated Salaries	1000-1999	+XXXXXXXXXXXXXXXXXXXX
2) Classified Salaries	2000-2999	+ .00
3) Employee Benefits	3000-3999	+ .00
4) Books and Supplies	4000-4999	+ .00
5) Services, Other Operating Expenses	5000-5999	+ 153,381.18
6) Capital Outlay	6000-6599	+ 3,828,698.31
7) Other Outgo	7100-7299	+ .00
8) Direct Support/Indirect Costs	7300-7399	+XXXXXXXXXXXXXXXXXXXX
9) TOTAL, EXPENDITURES		= 3,982,079.49
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		
		= -3,534,718.36
D. OTHER FINANCING SOURCES/USES		
1) Interfund Transfers		
a) Transfers In	8910-8929	+ .00
b) Transfers Out	7610-7629	- 5,342,755.78
2) Other Sources/Uses		
a) Sources	8930-8979	+ 10,000,000.00
b) Uses	7630-7699	- .00
3) Contributions to Restricted Programs	8980-8999	+XXXXXXXXXXXXXXXXXXXX
4) TOTAL, OTHER FINANCING SOURCES/USES		= 4,657,244.22

BUILDING FUND
Capital Projects Fund

REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE

alm Springs Unified School District (33-67173)

RIVERSIDE County

Description	Account Codes	1998/99 Unaudited Actual
=====		
NET INCREASE (DECREASE) IN FUND BALANCE	(C + D4)	= 1,122,525.86
=====		
FUND BALANCE, RESERVES		
1) Beginning Balance		
a) As of July 1 - Unaudited	9791	+ 8,822,432.04
b) Audit Adjustments	9792	+ .00
c) As of July 1-Audited (F1a + F1b)		= 8,822,432.04
d) Adj. for Restatements	9793	+ .00
e) Net Beginning Balance		= 8,822,432.04
2) Ending Balance, June 30 (E + F1e)		= 9,944,957.90
=====		
Components of Ending Fund Balance		
a) Reserved Amounts		
Revolving Cash	9611	- .00
Stores	9612	-XXXXXXXXXXXXXXXXXXXX
Prepaid Expenditures	9613	- .00
Other	9619	-XXXXXXXXXXXXXXXXXXXX
General Reserve (EC 42124)	9630	-XXXXXXXXXXXXXXXXXXXX
Legally Restricted Balances	9640	-XXXXXXXXXXXXXXXXXXXX
b) Designated Amounts		
Designated for Economic Uncertainties	9710	-XXXXXXXXXXXXXXXXXXXX
Designated for DESIGNATED FOR A	9720-9789 9720	- 9,944,957.90
		- .00
		- .00
c) Undesignated Amount	9790	= .00
d) Unappropriated Amount	9790	=XXXXXXXXXXXXXXXXXXXX
=====		

BUILDING FUND
Capital Projects Fund

FUND RECONCILIATION

Palm Springs Unified School District (33-67173)

RIVERSIDE County

Description	Account Codes	1998/99 Unaudited Actual
G. ASSETS		
1) Cash		
a) in County Treasury	9110	+ 11,395,573.46
b) in Banks	9120	+ .00
c) in Revolving Fund	9130	+ .00
d) with Fiscal Agent	9135	+ .00
e) collections awaiting deposit	9140	+ .00
2) Investments	9150	+ .00
3) Accounts Receivable	9160	+ 75,945.34
4) Due from Other Funds	9170	+ 36,739,092.63
5) Stores	9210	+XXXXXXXXXXXXXXXXXX
6) Prepaid Expenditures	9220	+ .00
7) Other Current Assets	9300	+ .00
8) Fixed Assets	9400	+XXXXXXXXXXXXXXXXXX
9) TOTAL, ASSETS		= 48,210,611.43
H. LIABILITIES		
1) Accounts Payable	9510	+ 544,490.88
2) Due to Other Funds	9520	+ 37,721,162.65
3) Current Loans	9530	+XXXXXXXXXXXXXXXXXX
4) Deferred Revenue	9540	+ .00
5) Other Current Liabilities	9570	+ .00
6) Long-Term Liabilities	9580	+XXXXXXXXXXXXXXXXXX
7) TOTAL, LIABILITIES		= 38,265,653.53
I. FUND EQUITY		
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H7)		= 9,944,957.90

1999/00 BUDGET
 BUILDING FUND
 Capital Projects Fund

REVENUE DETAIL

alm Springs Unified School District (33-67173) RIVERSIDE County

Description	Account Codes	1998/99 Unaudited Actual
FEDERAL REVENUES		
School Construction	8130	+ .00
Other Federal Revenue	8290	+ .00
TOTAL, FEDERAL REVENUES		= .00
OTHER STATE REVENUES		
Other State Revenue School Facilities Apportionments	8545	+ .00
Tax Relief Subventions Restricted Levies - Other Homeowners' Exemptions	8575	+ .00
Other Subventions/In-Lieu Taxes	8576	+ .00
All Other State Revenue	8590	+ .00
TOTAL, OTHER STATE REVENUES		= .00
OTHER LOCAL REVENUES		
Local Revenue County and District Taxes Restricted Levies - Other Secured Roll	8615	+ .00
Unsecured Roll	8616	+ .00
Prior Years' Taxes	8617	+ .00
Supplemental Taxes	8618	+ .00
Non-Ad Valorem Taxes Parcel Taxes	8621	+ .00
Other	8622	+ .00
Community Redevelopment Funds Not Subject to RL Deduction	8625	+ .00
Sales Sale of Equipment/Supplies	8631	+ .00
Leases and Rentals	8650	+ .00
Interest	8660	+ 447,361.13
Net Increase (Decrease) in the Fair Value of Investments	8662	+ .00
Other Local Revenue All Other Local Revenue	8699	+ .00
Other Transfers In All Other Transfers In From All Others	8799	+ .00

1999/00 BUDGET
 BUILDING FUND
 Capital Projects Fund

REVENUE DETAIL

Palm Springs Unified School District (33-67173) RIVERSIDE County

Description	Account Codes	1998/99 Unaudited Actual
OTHER LOCAL REVENUES (Continued)		
TOTAL, OTHER LOCAL REVENUES	=	447,361.13
TOTAL, REVENUES		
	=	447,361.13

1999/00 BUDGET
 BUILDING FUND
 Capital Projects Fund
 EXPENDITURE DETAIL

alm Springs Unified School District (33-67173) RIVERSIDE County

Description	Account Codes	1998/99 Unaudited Actual
CLASSIFIED SALARIES		
Maintenance and Operations Salaries	2400	+ .00
Other Classified Salaries	2900	+ .00
TOTAL, CLASSIFIED SALARIES		= .00
EMPLOYEE BENEFITS		
STRS	3100	+ .00
PERS	3200	+ .00
OASDI, Medicare & Retire. in Lieu	3300	+ .00
Health and Welfare Benefits	3400	+ .00
Unemployment Insurance	3500	+ .00
Workers' Compensation	3600	+ .00
Other Employee Benefits	3900	+ .00
TOTAL, EMPLOYEE BENEFITS		= .00
BOOKS AND SUPPLIES		
Instructional Materials and Supplies	4300	+ .00
Other Supplies	4500	+ .00
TOTAL, BOOKS AND SUPPLIES		= .00
SERVICES, OTHER OPERATING EXPENSES		
Travel and Conferences	5200	+ .00
Insurance	5400	+ .00
Utilities and Housekeeping Services	5500	+ .00
Rentals, Leases and Repairs	5600	+ 860.00
Direct Costs - Interfund Services	5750-5799	+ .00
Other Services and Operating Expenditures	5800	+ 152,521.18
TOTAL, SERVICES AND OTHER OPERATING EXPENSES		= 153,381.18

1999/00 BUDGET
 BUILDING FUND
 Capital Projects Fund
 EXPENDITURE DETAIL

Palm Springs Unified School District (33-67173) RIVERSIDE County

Description	Account Codes	1998/99 Unaudited Actual
CAPITAL OUTLAY		
Sites and Improvements of Sites	6100	+ .00
Buildings and Improvements of Buildings	6200	+ 3,828,698.31
Books and Media for New and Expanded Libraries	6300	+ .00
Equipment	6400	+ .00
Equipment Replacement	6500	+ .00
TOTAL, CAPITAL OUTLAY		= 3,828,698.31
OTHER OUTGO		
PERS Reduction from Revenue Limit	7270	+ .00
All Other Transfers Out Other Transfers Out	7299	+ .00
TOTAL, OTHER OUTGO		= .00
TOTAL, EXPENDITURES		= 3,982,079.49

BUILDING FUND
Capital Projects Fund

OTHER FINANCING SOURCES/USES DETAIL

alm Springs Unified School District (33-67173)

RIVERSIDE County

Description	Account Codes	1998/99 Unaudited Actual
INTERFUND TRANSFERS		
INTERFUND TRANSFERS IN		
Other Authorized Interfund Transfers In	8919	+ .00
(a) TOTAL, INTERFUND TRANSFERS IN		= .00
INTERFUND TRANSFERS OUT		
To: State School Building Fund	7613	+ 5,342,755.78
To: Deferred Maintenance Fund	7615	+ .00
Other Authorized Interfund Transfers Out	7619	+ .00
(b) TOTAL, INTERFUND TRANSFERS OUT		= 5,342,755.78
OTHER SOURCES/USES		
SOURCES		
State Apportionments		
School Facilities Apportnmnts	8935	+ .00
Proceeds		
Proceeds from Sale of Bonds	8951	+ 10,000,000.00
Proceeds from Sale/Lease-Purchase of Land/Buildings	8953	+ .00
Other Sources		
Transfer of School Bldg Aid	8961	+ .00
Transfers from Funds of Lapsed/Reorganized Districts	8965	+ .00
Long-Term Debt Proceeds		
Proceeds from Certificates of Participation	8971	+ .00
Proceeds from Capital Leases	8972	+ .00
Proceeds from Lease Revenue Bonds	8973	+ .00
All Other Sources	8979	+ .00
(c) TOTAL, SOURCES		= 10,000,000.00
USES		
Debt Service		
Repayment of State School Bldg Fund Aid-Proceeds from Bonds	7635	+ .00
Debt Service/Other Debt		
Other Debt Service Payments	7639	+ .00
Other Uses		
Transfers from Funds of Lapsed/Reorganized Districts	7651	+ .00
(d) TOTAL, USES		= .00

BUILDING FUND
Capital Projects Fund

OTHER FINANCING SOURCES/USES DETAIL

Palm Springs Unified School District (33-67173)		RIVERSIDE County
Description	Account Codes	1998/99 Unaudited Actual
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)		= 4,657,244.22

CAPITAL FACILITIES FUND

CALIFORNIA
 DEPT OF EDUCATION
 Form J-217

Capital Projects Fund
 REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE

Alam Springs Unified School District

RIVERSIDE County

Description	Account Codes	1998/99 Unaudited Actual
REVENUES		
1) Revenue Limit Sources	8010-8099	+XXXXXXXXXXXXXXXXXX
2) Federal Revenues	8100-8299	+XXXXXXXXXXXXXXXXXX
3) Other State Revenues	8300-8599	+ .00
4) Other Local Revenues	8600-8799	+ 4,052,318.80
5) TOTAL, REVENUES		= 4,052,318.80
EXPENDITURES		
1) Certificated Salaries	1000-1999	+ .00
2) Classified Salaries	2000-2999	+ 458,837.10
3) Employee Benefits	3000-3999	+ 96,386.08
4) Books and Supplies	4000-4999	+ 57,805.93
5) Services, Other Operating Expenses	5000-5999	+ 749,558.17
6) Capital Outlay	6000-6599	+ 1,150,917.14
7) Other Outgo	7100-7299	+ 59,101.26
8) Direct Support/Indirect Costs	7300-7399	+ .00
9) TOTAL, EXPENDITURES		= 2,572,605.68
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		= 1,479,713.12
OTHER FINANCING SOURCES/USES		
1) Interfund Transfers		
a) Transfers In	8910-8929	+ .00
b) Transfers Out	7610-7629	- 542,367.55
2) Other Sources/Uses		
a) Sources	8930-8979	+ .00
b) Uses	7630-7699	- .00
3) Contributions to Restricted Programs	8980-8999	+XXXXXXXXXXXXXXXXXX
4) TOTAL, OTHER FINANCING SOURCES/USES		= -542,367.55

CAPITAL FACILITIES FUND

Capital Projects Fund
REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE

Palm Springs Unified School District (33-67173)

RIVERSIDE County

Description	Account Codes	1998/99 Unaudited Actual
E. NET INCREASE (DECREASE) IN FUND BALANCE	(C + D4)	= 937,345.57

F. FUND BALANCE, RESERVES		
1) Beginning Balance		
a) As of July 1 - Unaudited	9791	+ 1,182,052.86
b) Audit Adjustments	9792	+ .00
c) As of July 1-Audited (F1a + F1b)		= 1,182,052.86
d) Adj. for Restatements	9793	+ .00
e) Net Beginning Balance		= 1,182,052.86
2) Ending Balance, June 30 (E + F1e)		= 2,119,398.43

Components of Ending Fund Balance		
a) Reserved Amounts		
Revolving Cash	9611	- .00
Stores	9612	-XXXXXXXXXXXXXXXXXXXX
Prepaid Expenditures	9613	- .00
Other	9619	-XXXXXXXXXXXXXXXXXXXX
General Reserve (EC 42124)	9630	-XXXXXXXXXXXXXXXXXXXX
Legally Restricted Balances	9640	-XXXXXXXXXXXXXXXXXXXX
b) Designated Amounts		
Designated for Economic Uncertainties	9710	-XXXXXXXXXXXXXXXXXXXX
Designated for DESIGNATED FOR A	9720-9789 9720	- 1,687,299.71
DESIGNATED FOR B	9730	- 432,098.72
		- .00
c) Undesignated Amount	9790	= .00
d) Unappropriated Amount	9790	=XXXXXXXXXXXXXXXXXXXX

1999/00 BUDGET
 CAPITAL FACILITIES FUND

Capital Projects Fund
 FUND RECONCILIATION

alm Springs Unified School District (33-67173)

RIVERSIDE County

Description	Account Codes	1998/99 Unaudited Actual
ASSETS		
1) Cash		
a) in County Treasury	9110	+ 2,432,098.34
b) in Banks	9120	+ .00
c) in Revolving Fund	9130	+ .00
d) with Fiscal Agent	9135	+ .00
e) collections awaiting deposit	9140	+ 226,213.50
2) Investments	9150	+ .00
3) Accounts Receivable	9160	+ 95,502.40
4) Due from Other Funds	9170	+ 8,100.78
5) Stores	9210	+XXXXXXXXXXXXXXXXXX
6) Prepaid Expenditures	9220	+ .00
7) Other Current Assets	9300	+ .00
8) Fixed Assets	9400	+XXXXXXXXXXXXXXXXXX
9) TOTAL, ASSETS		= 2,761,915.02
LIABILITIES		
1) Accounts Payable	9510	+ 346,897.42
2) Due to Other Funds	9520	+ 295,619.17
3) Current Loans	9530	+XXXXXXXXXXXXXXXXXX
4) Deferred Revenue	9540	+ .00
5) Other Current Liabilities	9570	+ .00
6) Long-Term Liabilities	9580	+XXXXXXXXXXXXXXXXXX
7) TOTAL, LIABILITIES		= 642,516.59
FUND EQUITY		
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H7)		= 2,119,398.43

1999/00 BUDGET
CAPITAL FACILITIES FUND

Capital Projects Fund
REVENUE DETAIL

Palm Springs Unified School District (33-67173)

RIVERSIDE County

Description	Account Codes	1998/99 Unaudited Actual
OTHER STATE REVENUES		
Other State Revenue		
Tax Relief Subventions		
Restricted Levies - Other		
Homeowners' Exemptions	8575	+ .00
Other Subventions/In-Lieu		
Taxes	8576	+ .00
All Other State Revenue	8590	+ .00
TOTAL, OTHER STATE REVENUES		= .00
OTHER LOCAL REVENUES		
Local Revenue		
County and District Taxes		
Restricted Levies - Other		
Secured Roll	8615	+ .00
Unsecured Roll	8616	+ .00
Prior Years' Taxes	8617	+ .00
Supplemental Taxes	8618	+ .00
Non-Ad Valorem Taxes		
Parcel Taxes	8621	+ .00
Other	8622	+ .00
Community Redevelopment Funds		
Not Subject to RL Deduction	8625	+ .00
Sales		
Sale of Equipment/Supplies	8631	+ .00
Interest	8660	+ 109,564.45
Net Increase (Decrease) in the		
Fair Value of Investments	8662	+ .00
Fees and Contracts		
Mitigation/Developer Fees	8681	+ 3,906,523.35
Other Local Revenue		
All Other Local Revenue	8699	+ 36,231.00
Other Transfers In		
All Other Transfers In		
From All Others	8799	+ .00
TOTAL, OTHER LOCAL REVENUES		= 4,052,318.80
TOTAL, REVENUES		= 4,052,318.80

1999/00 BUDGET
 CAPITAL FACILITIES FUND

Capital Projects Fund
 EXPENDITURE DETAIL

alm Springs Unified School District (33-67173) RIVERSIDE County

Description	Account Codes	1998/99 Unaudited Actual
CERTIFICATED SALARIES		
Other Certificated Salaries	1900	+ .00
TOTAL, CERTIFICATED SALARIES		= .00
CLASSIFIED SALARIES		
Administrative Salaries	2200	+ 354,473.07
Clerical/Office Salaries	2300	+ 104,364.03
Maintenance and Operations Salaries	2400	+ .00
Other Classified Salaries	2900	+ .00
TOTAL, CLASSIFIED SALARIES		= 458,837.10
EMPLOYEE BENEFITS		
STRS	3100	+ .00
PERS	3200	+ 68.80
OASDI, Medicare & Retire. in Lieu	3300	+ 34,117.65
Health and Welfare Benefits	3400	+ 52,761.17
Unemployment Insurance	3500	+ 229.43
Workers' Compensation	3600	+ 9,209.03
Other Employee Benefits	3900	+ .00
TOTAL, EMPLOYEE BENEFITS		= 96,386.08
BOOKS AND SUPPLIES		
Textbooks	4100	+ .00
Instructional Materials and Supplies	4300	+ .00
Other Supplies	4500	+ 57,805.93
TOTAL, BOOKS AND SUPPLIES		= 57,805.93

CAPITAL FACILITIES FUND

Capital Projects Fund
EXPENDITURE DETAIL

Palm Springs Unified School District (33-67173)

RIVERSIDE County

Description	Account Codes	1998/99 Unaudited Actual
SERVICES, OTHER OPERATING EXPENSES		
Travel and Conferences	5200	+ 11,654.33
Insurance	5400	+ .00
Utilities and Housekeeping Services	5500	+ .00
Rentals, Leases and Repairs	5600	+ 503,106.26
Direct Costs - Interfund Services	5750-5799	+ .00
Other Services and Operating Expenditures	5800	+ 234,797.58
TOTAL, SERVICES AND OTHER OPERATING EXPENSES		= 749,558.17
CAPITAL OUTLAY		
Sites and Improvements of Sites	6100	+ 77,334.96
Buildings and Improvements of Buildings	6200	+ 367,079.33
Books and Media for New and Expanded Libraries	6300	+ 23,616.62
Equipment	6400	+ 668,829.04
Equipment Replacement	6500	+ 14,057.19
TOTAL, CAPITAL OUTLAY		= 1,150,917.14
OTHER OUTGO		
PERS Reduction from Revenue Limit	7270	+ 59,101.26
All Other Transfers Out Other Transfers Out	7299	+ .00
TOTAL, OTHER OUTGO		= 59,101.26
DIRECT SUPPORT/INDIRECT COSTS		
Interfund Transfers of Direct Support/Indirect Costs	7350-7399	+ .00
TOTAL, DIRECT SUPPORT/INDIRECT COSTS		= .00
TOTAL, EXPENDITURES		= 2,572,605.68

CAPITAL FACILITIES FUND

Capital Projects Fund
OTHER FINANCING SOURCES/USES DETAIL

alm Springs Unified School District (33-67173)

RIVERSIDE County

Description	Account Codes	1998/99 Unaudited Actual
INTERFUND TRANSFERS		
INTERFUND TRANSFERS IN		
Other Authorized Interfund Transfers In	8919	+ .00
(a) TOTAL, INTERFUND TRANSFERS IN		= .00
INTERFUND TRANSFERS OUT		
To: State School Building Fund	7613	+ 542,367.55
Other Authorized Interfund Transfers Out	7619	+ .00
(b) TOTAL, INTERFUND TRANSFERS OUT		= 542,367.55
OTHER SOURCES/USES		
SOURCES		
Proceeds from Sale/Lease-Purchase of Land/Buildings	8953	+ .00
Other Sources Transfers from Funds of Lapsed/Reorganized Districts	8965	+ .00
Long-Term Debt Proceeds from Certificates of Participation	8971	+ .00
Proceeds from Capital Leases	8972	+ .00
Proceeds from Lease Revenue Bonds	8973	+ .00
All Other Sources	8979	+ .00
(c) TOTAL, SOURCES		= .00
USES		
Debt Service/Other Debt Other Debt Service Payments	7639	+ .00
Other Uses Transfers from Funds of Lapsed/Reorganized Districts	7651	+ .00
(d) TOTAL, USES		= .00
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)		= -542,367.55

STATE SCHOOL BUILDING
LEASE-PURCHASE FUND
Capital Projects Fund
REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE

CALIFORNIA
DEPT OF EDUCATION
Form J-218

Palm Springs Unified School District

RIVERSIDE County

Description	Account Codes	1998/99 Unaudited Actual
A. REVENUES		
1) Revenue Limit Sources	8010-8099	+XXXXXXXXXXXXXXXXXX
2) Federal Revenues	8100-8299	+ .00
3) Other State Revenues	8300-8599	+ .00
4) Other Local Revenues	8600-8799	+ 28,334.59
5) TOTAL, REVENUES		= 28,334.59
B. EXPENDITURES		
1) Certificated Salaries	1000-1999	+XXXXXXXXXXXXXXXXXX
2) Classified Salaries	2000-2999	+ .00
3) Employee Benefits	3000-3999	+ .00
4) Books and Supplies	4000-4999	+ .00
5) Services, Other Operating Expenses	5000-5999	+ .00
6) Capital Outlay	6000-6599	+ 18,747,375.56
7) Other Outgo	7100-7299	+ .00
8) Direct Support/Indirect Costs	7300-7399	+XXXXXXXXXXXXXXXXXX
9) TOTAL, EXPENDITURES		= 18,747,375.56
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		
		= -18,719,040.97
D. OTHER FINANCING SOURCES/USES		
1) Interfund Transfers		
a) Transfers In	8910-8929	+ 6,965,054.17
b) Transfers Out	7610-7629	- 247,164.16
2) Other Sources/Uses		
a) Sources	8930-8979	+ 11,591,540.82
b) Uses	7630-7699	- .00
3) Contributions to Restricted Programs	8980-8999	+XXXXXXXXXXXXXXXXXX
4) TOTAL, OTHER FINANCING SOURCES/USES		= 18,309,430.83

STATE SCHOOL BUILDING
LEASE-PURCHASE FUND
Capital Projects Fund
REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE

alm Springs Unified School District (33-67173)

RIVERSIDE County

Description	Account Codes	1998/99 Unaudited Actual
=====		
NET INCREASE (DECREASE) IN FUND BALANCE	(C + D4)	= -409,610.14
=====		
FUND BALANCE, RESERVES		
1) Beginning Balance		
a) As of July 1 - Unaudited	9791	+ 1,614,425.07
b) Audit Adjustments	9792	+ .00
c) As of July 1-Audited (F1a + F1b)		= 1,614,425.07
d) Adj. for Restatements	9793	+ .00
e) Net Beginning Balance		= 1,614,425.07
2) Ending Balance, June 30 (E + F1e)		= 1,204,814.93
=====		
Components of Ending Fund Balance		
a) Reserved Amounts		
Revolving Cash	9611	- .00
Stores	9612	-XXXXXXXXXXXXXXXXXXXX
Prepaid Expenditures	9613	- .00
Other	9619	-XXXXXXXXXXXXXXXXXXXX
General Reserve (EC 42124)	9630	-XXXXXXXXXXXXXXXXXXXX
Legally Restricted Balances	9640	-XXXXXXXXXXXXXXXXXXXX
b) Designated Amounts		
Designated for Economic Uncertainties	9710	-XXXXXXXXXXXXXXXXXXXX
Designated for DESIGNATED FOR A	9720-9789 9720	- 1,204,814.93
		- .00
		- .00
c) Undesignated Amount	9790	= .00
d) Unappropriated Amount	9790	-XXXXXXXXXXXXXXXXXXXX
=====		

STATE SCHOOL BUILDING
LEASE-PURCHASE FUND
Capital Projects Fund
FUND RECONCILIATION

Palm Springs Unified School District (33-67173)

RIVERSIDE County

Description	Account Codes	1998/99 Unaudited Actual
G. ASSETS		
1) Cash		
a) in County Treasury	9110	+ 141,311.32
b) in Banks	9120	+ .00
c) in Revolving Fund	9130	+ .00
d) with Fiscal Agent	9135	+ .00
e) collections awaiting deposit	9140	+ .00
2) Investments	9150	+ .00
3) Accounts Receivable	9160	+ 444,100.37
4) Due from Other Funds	9170	+ 40,719,812.33
5) Stores	9210	+xxxxxxxxxxxxxxxxxxxx
6) Prepaid Expenditures	9220	+ .00
7) Other Current Assets	9300	+ .00
8) Fixed Assets	9400	+xxxxxxxxxxxxxxxxxxxx
9) TOTAL, ASSETS		= 41,305,224.02
H. LIABILITIES		
1) Accounts Payable	9510	+ 1,259,718.61
2) Due to Other Funds	9520	+ 38,840,690.48
3) Current Loans	9530	+xxxxxxxxxxxxxxxxxxxx
4) Deferred Revenue	9540	+ .00
5) Other Current Liabilities	9570	+ .00
6) Long-Term Liabilities	9580	+xxxxxxxxxxxxxxxxxxxx
7) TOTAL, LIABILITIES		= 40,100,409.09
I. FUND EQUITY		
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H7)		= 1,204,814.93

STATE SCHOOL BUILDING
LEASE-PURCHASE FUND
Capital Projects Fund
REVENUE DETAIL

Alm Springs Unified School District (33-67173)

RIVERSIDE County

Description	Account Codes	1998/99 Unaudited Actual
FEDERAL REVENUES		
School Construction	8130	+ .00
Other Federal Revenue	8290	+ .00
TOTAL, FEDERAL REVENUES		= .00
OTHER STATE REVENUES		
Other State Revenue School Facilities Apportionments	8545	+ .00
Pass-Through Revenues from State Sources	8587	+ .00
All Other State Revenue	8590	+ .00
TOTAL, OTHER STATE REVENUES		= .00
OTHER LOCAL REVENUES		
Local Revenue Sales		
Sale of Equipment/Supplies	8631	+ .00
Leases and Rentals	8650	+ .00
Interest	8660	+ 28,334.59
Net Increase (Decrease) in the Fair Value of Investments	8662	+ .00
Other Local Revenue All Other Local Revenue	8699	+ .00
Other Transfers In All Other Transfers In From All Others	8799	+ .00
TOTAL, OTHER LOCAL REVENUES		= 28,334.59
TOTAL, REVENUES		= 28,334.59

STATE SCHOOL BUILDING
LEASE-PURCHASE FUND
Capital Projects Fund
EXPENDITURE DETAIL

Palm Springs Unified School District (33-67173)

RIVERSIDE County

Description	Account Codes		1998/99 Unaudited Actual
CLASSIFIED SALARIES			
Maintenance and Operations Salaries	2400	+	.00
Other Classified Salaries	2900	+	.00
TOTAL, CLASSIFIED SALARIES		=	.00
EMPLOYEE BENEFITS			
STRS	3100	+	.00
PERS	3200	+	.00
OASDI, Medicare & Retire. in Lieu	3300	+	.00
Health and Welfare Benefits	3400	+	.00
Unemployment Insurance	3500	+	.00
Workers' Compensation	3600	+	.00
Other Employee Benefits	3900	+	.00
TOTAL, EMPLOYEE BENEFITS		=	.00
BOOKS AND SUPPLIES			
Other Supplies	4500	+	.00
TOTAL, BOOKS AND SUPPLIES		=	.00
SERVICES, OTHER OPERATING EXPENSES			
Travel and Conferences	5200	+	.00
Insurance	5400	+	.00
Utilities and Housekeeping Services	5500	+	.00
Rentals, Leases and Repairs	5600	+	.00
Direct Costs - Interfund Services	5750-5799	+	.00
Other Services and Operating Expenditures	5800	+	.00
TOTAL, SERVICES AND OTHER OPERATING EXPENSES		=	.00

STATE SCHOOL BUILDING
LEASE-PURCHASE FUND
Capital Projects Fund
EXPENDITURE DETAIL

Alm Springs Unified School District (33-67173)

RIVERSIDE County

Description	Account Codes	1998/99 Unaudited Actual
CAPITAL OUTLAY		
Sites and Improvements of Sites	6100	+ 1,375.00
Buildings and Improvements of Buildings	6200	+ 17,731,520.24
Books and Media for New and Expanded Libraries	6300	+ .00
Equipment	6400	+ 1,014,480.32
Equipment Replacement	6500	+ .00
TOTAL, CAPITAL OUTLAY		= 18,747,375.56
OTHER OUTGO		
Transfers of Pass-Through Revenues		
To Districts	7211	+ .00
To County Offices	7212	+ .00
To JPAs	7213	+ .00
PERS Reduction from Revenue Limit	7270	+ .00
All Other Transfers Out Other Transfers Out	7299	+ .00
TOTAL, OTHER OUTGO		= .00
TOTAL, EXPENDITURES		= 18,747,375.56

STATE SCHOOL BUILDING
LEASE-PURCHASE FUND
Capital Projects Fund
OTHER FINANCING SOURCES/USES DETAIL

Palm Springs Unified School District (33-67173)

RIVERSIDE County

Description	Account Codes	1998/99 Unaudited Actual
INTERFUND TRANSFERS		
INTERFUND TRANSFERS IN		
From: All Other Funds	8913	+ 6,717,890.01
Other Authorized Interfund Transfers In	8919	+ 247,164.16
(a) TOTAL, INTERFUND TRANSFERS IN		= 6,965,054.17
INTERFUND TRANSFERS OUT		
Other Authorized Interfund Transfers Out	7619	+ 247,164.16
(b) TOTAL, INTERFUND TRANSFERS OUT		= 247,164.16
OTHER SOURCES/USES		
SOURCES		
State Apportionments School Facilities Apportnmnts	8935	+ 11,591,540.82
Proceeds Proceeds from Sale/Lease-Purchase of Land/Buildings	8953	+ .00
Other Sources Transfers from Funds of Lapsed/Reorganized Districts	8965	+ .00
Proceeds from Certificates of Participation	8971	+ .00
Proceeds from Capital Leases	8972	+ .00
Proceeds from Lease Revenue Bonds	8973	+ .00
All Other Sources	8979	+ .00
(c) TOTAL, SOURCES		= 11,591,540.82
USES		
Debt Service Debt Service/Other Debt Other Debt Service Payments	7639	+ .00
Other Uses Transfers from Funds of Lapsed/Reorganized Districts	7651	+ .00
(d) TOTAL, USES		= .00
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)		= 18,309,430.83

STATE SCHOOL BUILDING LEASE-PURCHASE FUND
Capitol Projects Fund

Schedule of Project Balances

Hot Springs Unified School District

RIVERSIDE County

Project Site/Location	Project Number	Total Revenue and Other Sources	Total Exp and Other Uses	Beginning Balance	Ending Balance
J-218 Totals (to be allocated among projects)	XXXXXXXXXX	18,584,929.58	18,994,539.72	1,614,425.07	1,204,814.93

Archo Mirage Addition	22/67173-17	.00	6,537.59	6,537.59	.00
Cathedral City Elem Reloc	22/67173-01	818,890.00	163,597.84	.00	655,292.16
Cathedral City Elem Modern	77/67173-17	268,005.97	268,005.97	.00	.00
Del Monte Modern	77/67173-14	519.75	22,161.16	21,641.41	.00
Archo Mirage Modern	77/67173-19	.00	7,362.67	7,362.67	.00
Therine Finchy Reconstr	22/67173-14	29,838.10	79,417.66	49,596.06	16.50
Desert Hot Springs High Sch	22/67173-15	9,840,934.26	10,329,929.86	857,934.95	368,939.35
Hot Springs High Sch Recon	77/67173-22	3,401,469.72	3,712,875.77	311,406.05	.00
Del Vista Modernization	77/67173-20	.79	367.86	367.07	.00
Diamond Cree	77/67173-23	70,365.49	70,365.49	.00	.00
Del Bunch Palms Elementary	22/67173-19	4,122,746.82	4,082,929.60	.00	39,817.22
Delcrau Addition	22/67173-07	3,824.09	3,824.09	.00	.00
Delcrau Replacement	41/67173-01	99.97	.00	2,099.28	2,199.25
Interest Fund - 640	n/a	998.94	.00	19,205.13	20,204.07
Interest Fund - 650	n/a	.00	.00	11,335.84	11,335.84
Interest Fund - 670	n/a	27,235.68	247,164.16	326,939.02	107,010.54
Totals (must net to zero)	XXXXXXXXXX	.00	.00	.00	.00

SPECIAL RESERVE FUND
(Capital Projects)
Capital Projects Fund
REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE

CALIFORNIA
DEPT OF EDUCATION
Form J-219

Palm Springs Unified School District

RIVERSIDE County

Description	Account Codes	1998/99 Unaudited Actual
A. REVENUES		
1) Revenue Limit Sources	8010-8099	+XXXXXXXXXXXXXXXXXX
2) Federal Revenues	8100-8299	+XXXXXXXXXXXXXXXXXX
3) Other State Revenues	8300-8599	+XXXXXXXXXXXXXXXXXX
4) Other Local Revenues	8600-8799	+ 11,134.23
5) TOTAL, REVENUES		= 11,134.23
B. EXPENDITURES		
1) Certificated Salaries	1000-1999	+XXXXXXXXXXXXXXXXXX
2) Classified Salaries	2000-2999	+ .00
3) Employee Benefits	3000-3999	+ .00
4) Books and Supplies	4000-4999	+ 455.24
5) Services, Other Operating Expenses	5000-5999	+ 48,158.19
6) Capital Outlay	6000-6599	+ 1,285,081.96
7) Other Outgo	7100-7299	+ .00
8) Direct Support/Indirect Costs	7300-7399	+XXXXXXXXXXXXXXXXXX
9) TOTAL, EXPENDITURES		= 1,333,695.39
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		
		= -1,322,561.16
D. OTHER FINANCING SOURCES/USES		
1) Interfund Transfers		
a) Transfers In	8910-8929	+ 3,101,625.00
b) Transfers Out	7610-7629	- 225,000.00
2) Other Sources/Uses		
a) Sources	8930-8979	+ .00
b) Uses	7630-7699	- .00
3) Contributions to Restricted Programs	8980-8999	+XXXXXXXXXXXXXXXXXX
4) TOTAL, OTHER FINANCING SOURCES/USES		= 2,876,625.00

SPECIAL RESERVE FUND
(Capital Projects)
Capital Projects Fund
REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE

alm Springs Unified School District (33-67173)

RIVERSIDE County

Description	Account Codes	1998/99 Unaudited Actual
=====		
NET INCREASE (DECREASE) IN FUND BALANCE	(C + D4)	= 1,554,063.84
=====		
FUND BALANCE, RESERVES		
=====		
1) Beginning Balance		
a) As of July 1 - Unaudited	9791	+ 4,488,647.11
b) Audit Adjustments	9792	+ .00
c) As of July 1-Audited (F1a + F1b)		= 4,488,647.11
d) Adj. for Restatements	9793	+ .00
e) Net Beginning Balance		= 4,488,647.11
2) Ending Balance, June 30 (E + F1e)		= 6,042,710.95
=====		
Components of Ending Fund Balance		
a) Reserved Amounts		
Revolving Cash	9611	- .00
Stores	9612	-XXXXXXXXXXXXXXXXXXXX
Prepaid Expenditures	9613	- .00
Other	9619	-XXXXXXXXXXXXXXXXXXXX
General Reserve (EC 42124)	9630	-XXXXXXXXXXXXXXXXXXXX
Legally Restricted Balances	9640	-XXXXXXXXXXXXXXXXXXXX
b) Designated Amounts		
Designated for Economic Uncertainties	9710	-XXXXXXXXXXXXXXXXXXXX
Designated for DESIGNATED FOR A	9720-9789 9720	- 5,790,400.95
DESIGNATED FOR B	9730	- 252,310.00
		- .00
c) Undesignated Amount	9790	= .00
d) Unappropriated Amount	9790	=XXXXXXXXXXXXXXXXXXXX
=====		

SPECIAL RESERVE FUND
(Capital Projects)
Capital Projects Fund
FUND RECONCILIATION

Palm Springs Unified School District (33-67173)

RIVERSIDE County

Description	Account Codes	1998/99 Unaudited Actual
G. ASSETS		
1) Cash		
a) in County Treasury	9110	+ 229,943.10
b) in Banks	9120	+ .00
c) in Revolving Fund	9130	+ .00
d) with Fiscal Agent	9135	+ .00
e) collections awaiting deposit	9140	+ .00
2) Investments	9150	+ .00
3) Accounts Receivable	9160	+ 4,476.48
4) Due from Other Funds	9170	+ 6,777,655.25
5) Stores	9210	+XXXXXXXXXXXXXXXXXXXX
6) Prepaid Expenditures	9220	+ .00
7) Other Current Assets	9300	+ .00
8) Fixed Assets	9400	+XXXXXXXXXXXXXXXXXXXX
9) TOTAL, ASSETS		= 7,012,074.83
H. LIABILITIES		
1) Accounts Payable	9510	+ 144,363.88
2) Due to Other Funds	9520	+ 825,000.00
3) Current Loans	9530	+XXXXXXXXXXXXXXXXXXXX
4) Deferred Revenue	9540	+ .00
5) Other Current Liabilities	9570	+ .00
6) Long-Term Liabilities	9580	+XXXXXXXXXXXXXXXXXXXX
7) TOTAL, LIABILITIES		= 969,363.88
I. FUND EQUITY		
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H7)		= 6,042,710.95

SPECIAL RESERVE FUND
(Capital Projects)
Capital Projects Fund
REVENUE DETAIL

Alm Springs Unified School District (33-67173)

RIVERSIDE County

Description	Account Codes		1998/99 Unaudited Actual
=====			
OTHER LOCAL REVENUES			
Local Revenue			
Sales			
Sale of Equipment/Supplies	8631	+	.00
Leases and Rentals	8650	+	.00
Interest	8660	+	11,134.23
Net Increase (Decrease) in the Fair Value of Investments	8662	+	.00
TOTAL, OTHER LOCAL REVENUES		=	11,134.23
=====			
TOTAL, REVENUES		=	11,134.23
=====			

SPECIAL RESERVE FUND
(Capital Projects)
Capital Projects Fund
EXPENDITURE DETAIL

Palm Springs Unified School District (33-67173)

RIVERSIDE County

Description	Account Codes		1998/99 Unaudited Actual
CLASSIFIED SALARIES			
Maintenance and Operations Salaries	2400	+	.00
Other Classified Salaries	2900	+	.00
TOTAL, CLASSIFIED SALARIES		=	.00
EMPLOYEE BENEFITS			
STRS	3100	+	.00
PERS	3200	+	.00
OASDI, Medicare & Retire. in Lieu	3300	+	.00
Health and Welfare Benefits	3400	+	.00
Unemployment Insurance	3500	+	.00
Workers' Compensation	3600	+	.00
Other Employee Benefits	3900	+	.00
TOTAL, EMPLOYEE BENEFITS		=	.00
BOOKS AND SUPPLIES			
Other Supplies	4500	+	455.24
TOTAL, BOOKS AND SUPPLIES		=	455.24
SERVICES, OTHER OPERATING EXPENSES			
Travel and Conferences	5200	+	.00
Insurance	5400	+	.00
Utilities and Housekeeping Services	5500	+	.00
Rentals, Leases and Repairs	5600	+	24,480.28
Direct Costs - Interfund Services	5750-5799	+	.00
Other Services and Operating Expenditures	5800	+	23,677.91
TOTAL, SERVICES AND OTHER OPERATING EXPENSES		=	48,158.19

SPECIAL RESERVE FUND
(Capital Projects)
Capital Projects Fund
EXPENDITURE DETAIL

Alm Springs Unified School District (33-67173)

RIVERSIDE County

Description	Account Codes		1998/99 Unaudited Actual
CAPITAL OUTLAY			
Sites and Improvements of Sites	6100	+	.00
Buildings and Improvements of Buildings	6200	+	912,323.93
Books and Media for New and Expanded Libraries	6300	+	.00
Equipment	6400	+	372,758.03
Equipment Replacement	6500	+	.00
TOTAL, CAPITAL OUTLAY		=	1,285,081.96
OTHER OUTGO			
PERS Reduction from Revenue Limit	7270	+	.00
TOTAL, OTHER OUTGO		=	.00
TOTAL, EXPENDITURES		=	1,333,695.39

SPECIAL RESERVE FUND
(Capital Projects)
Capital Projects Fund
OTHER FINANCING SOURCES/USES DETAIL

Palm Springs Unified School District (33-67173)

RIVERSIDE County

Description	Account Codes	1998/99 Unaudited Actual
=====		
INTERFUND TRANSFERS		
INTERFUND TRANSFERS IN		
From: General Fund/CSSF	8912	+ 3,101,625.00
Other Authorized Interfund Transfers In	8919	+ .00
(a) TOTAL, INTERFUND TRANSFERS IN		= 3,101,625.00
=====		
INTERFUND TRANSFERS OUT		
To: General Fund/CSSF	7612	+ .00
To: State School Building Fund	7613	+ .00
To: Deferred Maintenance Fund	7615	+ .00
Other Authorized Interfund Transfers Out	7619	+ 225,000.00
(b) TOTAL, INTERFUND TRANSFERS OUT		= 225,000.00
=====		
OTHER SOURCES/USES		
SOURCES		
Proceeds from Sale/Lease-Purchase of Land/Buildings	8953	+ .00
Other Sources		
Transfers from Funds of Lapsed/Reorganized Districts	8965	+ .00
Proceeds from Capital Leases	8972	+ .00
(c) TOTAL, SOURCES		= .00
=====		
USES		
Debt Service		
Debt Service/Other Debt		
Other Debt Service Payments	7639	+ .00
Other Uses		
Transfers from Funds of Lapsed/Reorganized Districts	7651	+ .00
(d) TOTAL, USES		= .00
=====		
TOTAL, OTHER FINANCING SOURCES/USES		= 2,876,625.00
(a - b + c - d)		
=====		

Unaudited Actuals (9/15)
 as of September 15, 1999

1999/00 BUDGET

| 33 | 67173 | 226 |

BOND INTEREST AND
 REDEMPTION FUND
 Debt Service Fund
 REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE

CALIFORNIA
 DEPT OF EDUCATION
 Form J-226

Alam Springs Unified School District

RIVERSIDE County

Description	Account Codes	1998/99 Unaudited Actual
REVENUES		
1) Revenue Limit Sources	8010-8099	+XXXXXXXXXXXXXXXXXXXX
2) Federal Revenues	8100-8299	+ .00
3) Other State Revenues	8300-8599	+ 87,914.89
4) Other Local Revenues	8600-8799	+ 4,973,022.88
5) TOTAL, REVENUES		= 5,060,937.77
EXPENDITURES		
1) Certificated Salaries	1000-1999	+XXXXXXXXXXXXXXXXXXXX
2) Classified Salaries	2000-2999	+XXXXXXXXXXXXXXXXXXXX
3) Employee Benefits	3000-3999	+XXXXXXXXXXXXXXXXXXXX
4) Books and Supplies	4000-4999	+XXXXXXXXXXXXXXXXXXXX
5) Services, Other Operating Expenses	5000-5999	+XXXXXXXXXXXXXXXXXXXX
6) Capital Outlay	6000-6599	+XXXXXXXXXXXXXXXXXXXX
7) Other Outgo	7100-7299	+XXXXXXXXXXXXXXXXXXXX
8) Direct Support/Indirect Costs	7300-7399	+XXXXXXXXXXXXXXXXXXXX
9) TOTAL, EXPENDITURES		=XXXXXXXXXXXXXXXXXXXX
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		= 5,060,937.77
OTHER FINANCING SOURCES/USES		
1) Interfund Transfers		
a) Transfers In	8910-8929	+ .00
b) Transfers Out	7610-7629	- .00
2) Other Sources/Uses		
a) Sources	8930-8979	+ .00
b) Uses	7630-7699	- 5,029,100.99
3) Contributions to Restricted Programs	8980-8999	+XXXXXXXXXXXXXXXXXXXX
4) TOTAL, OTHER FINANCING SOURCES/USES		= -5,029,100.99

BOND INTEREST AND
REDEMPTION FUND
Debt Service Fund
REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE

Palm Springs Unified School District (33-67173)

RIVERSIDE County

Description	Account Codes	1998/99 Unaudited Actual
=====		
E. NET INCREASE (DECREASE) IN FUND BALANCE	(C + D4)	= 31,836.78
=====		
F. FUND BALANCE, RESERVES		
1) Beginning Balance		
a) As of July 1 - Unaudited	9791	+ 2,067,503.04
b) Audit Adjustments	9792	+ .00
c) As of July 1-Audited (F1a + F1b)		= 2,067,503.04
d) Adj. for Restatements	9793	+ .00
e) Net Beginning Balance		= 2,067,503.04
2) Ending Balance, June 30 (E + F1e)		
		= 2,099,339.82
=====		
Components of Ending Fund Balance		
a) Reserved Amounts		
Revolving Cash	9611	-XXXXXXXXXXXXXXXXXX
Stores	9612	-XXXXXXXXXXXXXXXXXX
Prepaid Expenditures	9613	-XXXXXXXXXXXXXXXXXX
Other	9619	-XXXXXXXXXXXXXXXXXX
General Reserve (EC 42124)	9630	-XXXXXXXXXXXXXXXXXX
Legally Restricted Balances	9640	-XXXXXXXXXXXXXXXXXX
b) Designated Amounts		
Designated for Economic Uncertainties	9710	-XXXXXXXXXXXXXXXXXX
Designated for	9720-9789	-XXXXXXXXXXXXXXXXXX
		-XXXXXXXXXXXXXXXXXX
		-XXXXXXXXXXXXXXXXXX
		-XXXXXXXXXXXXXXXXXX
c) Undesignated Amount	9790	= 2,099,339.82
d) Unappropriated Amount	9790	=XXXXXXXXXXXXXXXXXX
=====		

BOND INTEREST AND
REDEMPTION FUND
Debt Service Fund
FUND RECONCILIATION

Alm Springs Unified School District (33-67173)

RIVERSIDE County

Description	Account Codes	1998/99 Unaudited Actual
ASSETS		
1) Cash		
a) in County Treasury	9110	+ 2,099,339.82
b) in Banks	9120	+ .00
c) in Revolving Fund	9130	+XXXXXXXXXXXXXXXXXXXX
d) with Fiscal Agent	9135	+ .00
e) collections awaiting deposit	9140	+ .00
2) Investments	9150	+ .00
3) Accounts Receivable	9160	+ .00
4) Due from Other Funds	9170	+ .00
5) Stores	9210	+XXXXXXXXXXXXXXXXXXXX
6) Prepaid Expenditures	9220	+XXXXXXXXXXXXXXXXXXXX
7) Other Current Assets	9300	+ .00
8) Fixed Assets	9400	+XXXXXXXXXXXXXXXXXXXX
9) TOTAL, ASSETS		= 2,099,339.82
LIABILITIES		
1) Accounts Payable	9510	+ .00
2) Due to Other Funds	9520	+ .00
3) Current Loans	9530	+XXXXXXXXXXXXXXXXXXXX
4) Deferred Revenue	9540	+ .00
5) Other Current Liabilities	9570	+ .00
6) Long-Term Liabilities	9580	+XXXXXXXXXXXXXXXXXXXX
7) TOTAL, LIABILITIES		= .00
FUND EQUITY		
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H7)		= 2,099,339.82

BOND INTEREST AND
REDEMPTION FUND
Debt Service Fund
REVENUE DETAIL

Palm Springs Unified School District (33-67173)

RIVERSIDE County

Description	Account Codes	1998/99 Unaudited Actual
FEDERAL REVENUES		
Other Federal Revenue	8290	+ .00
TOTAL, FEDERAL REVENUES		= .00
OTHER STATE REVENUES		
Other State Revenue Tax Relief Subventions Voted Indebtedness Levies Homeowners' Exemptions	8571	+ 87,914.89
Other Subventions/In-Lieu Taxes	8572	+ .00
TOTAL, OTHER STATE REVENUES		= 87,914.89
OTHER LOCAL REVENUES		
Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll	8611	+ 4,442,149.04
Unsecured Roll	8612	+ 204,927.02
Prior Years' Taxes	8613	+ 263,401.52
Supplemental Taxes	8614	+ .00
Penalties and Interest on Delinquent Non-Revenue Limit Taxes	8629	+ .00
Interest	8660	+ 62,545.30
Net Increase (Decrease) in the Fair Value of Investments	8662	+ .00
Other Local Revenue All Other Local Revenue	8699	+ .00
Other Transfers In All Other Transfers In From All Others	8799	+ .00
TOTAL, OTHER LOCAL REVENUES		= 4,973,022.88
TOTAL, REVENUES		= 5,060,937.77

BOND INTEREST AND
REDEMPTION FUND
Debt Service Fund
OTHER FINANCING SOURCES/USES DETAIL

alm Springs Unified School District (33-67173)

RIVERSIDE County

Description	Account Codes	1998/99 Unaudited Actual
INTERFUND TRANSFERS		
INTERFUND TRANSFERS IN		
Other Authorized Interfund Transfers In	8919	+ .00
(a) TOTAL, INTERFUND TRANSFERS IN		= .00
INTERFUND TRANSFERS OUT		
INTERFUND TRANSFERS OUT		
To: General Fund	7614	+ .00
Other Authorized Interfund Transfers Out	7619	+ .00
(b) TOTAL, INTERFUND TRANSFERS OUT		= .00
OTHER SOURCES/USES		
SOURCES		
Other Sources		
Transfers from Funds of Lapsed/Reorganized Districts	8965	+ .00
(c) TOTAL, SOURCES		= .00
USES		
Debt Service		
Bond Redemptions	7633	+ 1,390,000.00
Bond Interest and Other Service Charges	7634	+ 3,639,100.99
Debt Service/Other Debt Other Debt Service Payments	7639	+ .00
Other Uses		
Transfers from Funds of Lapsed/Reorganized Districts	7651	+ .00
(d) TOTAL, USES		= 5,029,100.99
TOTAL, OTHER FINANCING SOURCES/USES		
(a - b + c - d)		= -5,029,100.99

BOND INTEREST & REDEMPTION FUND
DEBT SERVICE FUND

CALIFORNIA
DEPT OF EDUCATION
Form J-226A (Rev 02/97)

Analysis of Bonded Indebtedness

Palm Springs Unified School District

RIVERSIDE County

BOND DESCRIPTION			G. O. BOND SERIES A, B, C, D, E, F	TOTAL
OUTSTANDING BONDED INDEBTEDNESS		July 1	+ 57,805,000.00	+ 57,805,000.00
Bonds from Acquired District			+ .00	+ .00
Bonds Sold			+ 10,000,000.00	+ 10,000,000.00
Subtotal			= 67,805,000.00	= 67,805,000.00
Less: Bonds to Acquiring District			- .00	- .00
Less: Bonds Redeemed			- 1,390,000.00	- 1,390,000.00
OUTSTANDING BONDED INDEBTEDNESS		June 30	= 66,415,000.00	= 66,415,000.00
1. Restricted Balance, July 1		1998/99	+ 2,067,503.04	+ 2,067,503.04
2. Tax Receipts		1998/99	+ 4,910,477.58	+ 4,910,477.58
3. State and Federal Apportionments		1998/99	+ 87,914.89	+ 87,914.89
4. Other Designated Revenue		1998/99	+ 62,545.30	+ 62,545.30
5. Subtotal (Sum of lines 1 through 4)			= 7,128,440.81	= 7,128,440.81
6. Less: Actual Expenditures or Other Uses		1998/99	- 5,029,100.99	- 5,029,100.99
7. Restricted Balance, June 30 (Line 5 minus 6)		1998/99	= 2,099,339.82	= 2,099,339.82
8. Estimated Tax Receipts on the Unsecured Roll		1999/00	+ 248,856.65	+ 248,856.65
9. Estimated State and Federal Apportionments		1999/00	+ .00	+ .00
10. Other Estimated Revenue		1999/00	+ .00	+ .00
11. Subtotal (Sum of lines 7 through 10)			= 2,348,196.47	= 2,348,196.47
12. Amount Budgeted for Expenditures, Other Uses, Transfers, and/or Reserve		1999/00	+ 7,553,569.30	+ 7,553,569.30
13. Maximum Amount: District Tax Requirements (Line 12 minus 11)		1999/00	= 5,205,372.83	= 5,205,372.83
14. TAX RATE (For use by County Auditor or entry of data secured from auditor)				
a) COMPUTED		1999/00	.06050	.06050
b) LEVIED		1999/00	.06050	.06050

GENERAL LONG-TERM DEBT ACCOUNT GROUP

Palmdale Unified School District

RIVERSIDE County

Description	Account Codes	1998/99 Unaudited Actual
ASSETS		
1) Amount Available in Other Funds	9680	+ 2,531,438.82
2) Amount to be provided for Retirement of General Long-Term Debt (B9-A1)	9685	= 65,916,287.18
3) TOTAL, ASSETS (must equal B9)		= 68,447,726.00
LIABILITIES		
1) General Obligation Bond Payable	9581	+ 66,415,000.00
2) State School Building Loans Payable	9582	+ .00
3) Other Postemployment Benefits	9584	+ 900,692.00
4) Compensated Absences	9585	+ 445,655.00
5) COPs Payable	9586	+ .00
6) Obligations Under Capital Lease Agreements	9587	+ 254,280.00
7) Lease Revenue Bonds Payable	9588	+ .00
8) Other General Long-Term Debt	9589	+ 432,099.00
9) TOTAL, LIABILITIES (must equal A3)		= 68,447,726.00

GENERAL LONG-TERM DEBT
Schedule of Changes

CALIFORNIA
DEPT OF EDUCATION
Form J-249A (Rev 03/96)
RIVERSIDE County

Palm Springs Unified School District

		Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Additions	Deductions	Balance* June 30
General Obligation Bond	9581	57,805,000.00	.00	57,805,000.00	10,000,000.00	1,390,000.00	66,415,000.00
State School Building Loans	9582	.00	.00	.00	.00	.00	.00
Other Postemployment Benefits	9584	302,875.00	.00	302,875.00	731,954.00	134,137.00	900,692.00
Compensated Absences	9585	412,711.00	.00	412,711.00	32,944.00	.00	445,655.00
Certificates of Participation	9586	.00	.00	.00	.00	.00	.00
Obligations Under Capital Lease Agreements	9587	237,902.00	.00	237,902.00	146,052.00	129,674.00	254,280.00
Lease Revenue Bonds	9588	.00	.00	.00	.00	.00	.00
Other General Long-Term Debt	9589	725,535.00	.00	725,535.00	.00	293,436.00	432,099.00
Totals		59,484,023.00	.00	59,484,023.00	10,910,950.00	1,947,247.00	68,447,726.00

* Amounts must agree with J-249

GENERAL FUND
Class Size Reduction Program (9-12)
Revenues, Expenditures, and Changes in Fund Balance

CALIFORNIA
DEPT OF EDUCATION
Form J-301CSR (Rev 01/97)

alm Springs Unified School District

RIVERSIDE County

Description	Account Codes		Total Program
REVENUES			
1) Revenue Limit Sources	8010-8099	+	1.00
2) Federal Revenues	8100-8299	+	.00
3) Other State Revenues	8300-8599	+	.00
4) Other Local Revenues	8600-8799	+	.00
5) TOTAL, REVENUES		=	1.00
EXPENDITURES			
1) Certificated Salaries	1000-1999	+	.00
2) Classified Salaries	2000-2999	+	.00
3) Employee Benefits	3000-3999	+	.00
4) Books and Supplies	4000-4999	+	.00
5) Services, Other Operating Expenses	5000-5999	+	.00
6) Capital Outlay	6000-6599	+	.00
7) Other Outgo	7100-7299	+	.00
8) Direct Support/Indirect Costs	7300-7399	+	.00
9) TOTAL, EXPENDITURES		=	.00
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B9)			= 1.00
OTHER FINANCING SOURCES/USES			
1) Interfund Transfers			
a) Transfers In	8910-8929	+	.00
b) Transfers Out	7610-7629	-	.00
2) Other Sources/Uses			
a) Sources	8930-8979	+	.00
b) Uses	7630-7699	-	.00
3) Contributions to Restricted Programs	8980-8999	+	.00
4) TOTAL, OTHER FINANCING SOURCES/USES		=	.00

GENERAL FUND
Class Size Reduction Program (9-12)

Revenues, Expenditures, and Changes in Fund Balance

Palm Springs Unified School District (33-67173)

RIVERSIDE County

Description	Account Codes	Total Program
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		= 1.00
<hr style="border-top: 1px dashed black;"/>		
F. FUND BALANCE, RESERVES		
1) Beginning Balance		
a) As of July 1 - Unaudited		+ .00
b) Audit Adjustments		+ .00
c) As of July 1-Audited (F1a + F1b)		= .00
d) Adjustment for Restatements		+ .00
e) Net Beginning Balance (F1c + F1d)		= .00
2) Ending Balance, June 30 (E + F1e) (Beginning Balance in budget year)		= 1.00
<hr style="border-top: 1px dashed black;"/>		
Components of Ending Fund Balance		
a) Reserved Amounts		
1. Revolving Cash	9611	XXXXXXXXXXXXXXXXXX
2. Stores	9612	XXXXXXXXXXXXXXXXXX
3. Prepaid Expenditures	9613	- .00
4. General Reserve (EC 42124)	9630	XXXXXXXXXXXXXXXXXX
5. Legally Restricted Balances	9640	- .00
b) Designated Amounts		
1. Designated for Economic Uncertainties	9710	- .00
		- .00
		- .00
		- .00
		- .00
		- .00
		- .00
		- .00
		- .00
		- .00
		- .00
c) Undesignated Amount	9790	= 1.00
d) Unappropriated Amount		XXXXXXXXXXXXXXXXXX

GENERAL FUND

CALIFORNIA
DEPT OF EDUCATION
Form J-385 (Rev 04/95)

J-385 Current Expense Formula/Minimum Classroom Compensation

San Marcos Unified School District

RIVERSIDE County

Part I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (See Note 2) (4)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
10 - Certificated Salaries	49,193,666.04	301	653,575.27	303	48,540,090.77	305	19,835.65	307	48,520,255.12	309
10 - Classified Salaries	13,195,636.97	311	392,266.21	313	12,803,370.76	315	143,239.70	317	12,660,131.06	319
10 - Employee Benefits	14,707,227.82	321	461,222.30	323	14,246,005.52	325	16,691.95	327	14,229,313.57	329
10 - Books, Supplies & Equip Replace. (6500)	5,759,629.45	331	53,283.69	333	5,706,345.76	335	694,648.25	337	5,011,697.51	339
10 - Services... & (600) Direct Support.	11,591,622.66	341	1,602,142.88	343	9,989,479.78	345	2,638,535.56	347	7,350,944.22	349
TOTAL					91,285,292.59	365	TOTAL		87,772,341.48	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency, Community Services, Food Services, Fringe Benefits for Retired Persons, and Facilities Acquisition & Construction (See J-380).

Note 2 - In Column 4, report expenditures for: Transportation, Lottery Expenditures, Lease Agreements for Plant & Equipment, Special Education Students in Nonpublic Schools, and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of E.C. Section 41372.

Part II: MINIMUM CLASSROOM COMPENSATION	Account Code	EDP No.
Teacher Salaries as Per E.C. 41011.....	1100	40,934,332.26 375
Salaries of Instruct. Aides Per E.C. 41011.....	2100	2,877,657.71 380
STRS - Teachers.....	3110	3,109,812.50 382
PERS - Instruct. Aides.....	3210	30.94 383
OASDI - Regular, Medicare and Retirement in Lieu.....	3310/3330/3350	743,734.17 384
Health & Welfare Benefits - Teachers & Aides (E.C. 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).....	3410	5,373,675.82 385
Unemployment Insurance for Teachers & Instruct. Aides.....	3510	21,932.50 390
Workers' Compensation Insurance for Teachers and Instruct. Aides.....	3610	880,388.02 392
Tax Shelter Annuities (E.C. 22310).....	3910	.00 393
SUB-TOTAL Salaries and Benefits (Sum Lines 1 - 9).....		53,941,563.92 395
Less: Teacher and Instruct. Aide Salaries and Benefits deducted in Column 2.....		.00
Less: Teacher and Instruct. Aide Salaries and Benefits (other than Lottery) deducted in Column 4.....		.00 396
TOTAL SALARIES AND BENEFITS.....		53,941,563.92 397

Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369)
Line 14 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provision of E.C. 41372.....

61.46%

District is exempt from E.C. 41372 because it meets the provisions under E.C. 41374. (If exempt, enter 'X')

Palm Springs Unified School District

FUND NUMBER: 201 - GENERAL FUND

STEP 1: EXPORT VALIDATION

- 1a1. Export validation of all funds and schedules. Yes
No export validation errors exist

All required forms have been completed and are in balance.
Please explain reason for the missing required forms using
<F4> message window. Okay
- 1a2. This check is no longer applicable.
- 1b. In compliance with E. C. 42127(i), selection of Budget
Adoption cycle has been completed on J-200CA, District
Certification. Okay
- 1c. The J-249 and J-249A have been completed. (Based on data
reported to specific funds and accounts, the J-249 and J-249A
are required for your district.) Okay
- 1d. This check is no longer applicable.
- 1e. The J-301ROP has not been completed. (Based on data reported
in specific account codes in the J-201, the J-301ROP is not
required for your district.) Okay
- 1f. The J-301DAY has not been completed. (Based on data reported
for Community Day Schools in the J-200A, the J-301DAY is not
required for your district.) Okay

STEP 2: J-300S, SUMMARY OF INTERFUND ACTIVITIES

- 2a. Total Interfund Direct Services In (5750-5799). 3,775.67
Total Interfund Direct Services Out (5750-5799). -3,775.67
Total Interfund Direct Services In (5750-5799) plus
Total Interfund Direct Services Out (5750-5799). .00
Interfund Direct Costs (5750-5799) must net to -0-. Okay
- 2b. Direct Support/Indirect Costs In (7350-7399). 468,885.41
Direct Support/Indirect Costs Out (7350-7399). -468,885.41
Direct Support/Indirect Costs In (7350-7399) plus
Direct Support/Indirect Costs Out (7350-7399). .00
Direct Support/Indirect Costs must net to -0-. Okay
- 2c. Total Interfund Transfers In (8910-8929). 10,654,182.49
Total Interfund Transfers Out (7610-7629). 10,654,182.49
Total Interfund Transfers In (8910-8929) minus
Total Interfund Transfers Out (7610-7629). .00
Total Interfund Transfers (8910-8929, 7610-7629)
must net to -0-. Okay

TECHNICAL REVIEW CHECKLIST
 SCHOOL DISTRICT'S UNAUDITED ACTUALS
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Im Springs Unified School District (33-67173)

RIVERSIDE County

2d. Total Due from Other Funds (9170)	91,185,394.18	
Total Due to Other Funds (9520)	91,185,394.18	
Total Due from Other Funds (9170) must agree with Total Due to Other Funds (9520)		Okay

EP 3: J-201R REVENUE DETAIL

REVENUE LIMIT SOURCES:

a. Revenue Limit Sources (8011-8089) minus State Aid - Prior Years (8019) on J-201R should agree with Total Revenue Limit (Line 23) minus State School Deficit (Line 28) on J-201RL. For Basic Aid Districts, Revenue Limit Sources (8011-8089) minus State Aid - Prior Years (8019) on the J-201R should agree with Property Taxes (EDP 117, Line 24) plus Miscellaneous Taxes (EDP 118, Line 25), plus Community Redevelopment Funds (EDP 125, Line 26) plus Basic Aid Entitlement (Line 30) on the J-201RL.

Okay

REVENUE LIMIT SOURCES:

Revenue Limit Sources on J-201R (Column C) (8011-8089).	69,911,799.28	
State Aid - Prior Years (8019) on J-201R (Column C).	-13,804.00	
Revenue Limit Sources (8011-8089) minus State Aid - Prior Years (8019) on J-201R (Column C).	69,925,603.28	
Total Revenue Limit (Line 23) on J-201RL.	76,804,714.71	
State School Deficit (Line 28) on J-201RL.	6,879,111.43	
Total Revenue Limit (Line 23) on J-201RL minus State School Deficit (Line 28) on J-201RL.	69,925,603.28	

OR

BASIC AID DISTRICTS:

Revenue Limit Sources on J-201R (Column C) (8011-8089).	69,911,799.28	
State Aid - Prior Years (8019) on J-201R (Column C).	-13,804.00	
Revenue Limit Sources (8011-8089) minus State Aid - Prior Years (8019) on J-201R (Column C).	69,925,603.28	
Property Taxes (EDP 117, Line 24) on J-201RL.	23,613,562.32	
Miscellaneous Taxes (EDP 118, Line 25) on J-201RL.	29,162.10	
Community Redevelopment Funds (EDP 125, Line 26) on J-201RL.	.00	
Basic Aid Entitlement (Line 30) on J-201RL.	.00	
Property Taxes (EDP 117, Line 24) on J-201RL plus Miscellaneous Taxes (EDP 118, Line 25) on J-201RL plus Community Redevelopment Funds (EDP 125, Line 26) on J-201RL plus Basic Aid Entitlement (Line 30) on J-201RL.	23,642,724.42	

3b. RL State Aid (8011) on J-201R.	46,282,878.86	
Net State Aid calculated on J-201RL (Line 31).	46,282,878.86	
RL State Aid (8011) in J-201R should agree with		

TECHNICAL REVIEW CHECKLIST
 SCHOOL DISTRICT'S UNAUDITED ACTUALS
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RIVERSIDE County

Net State Aid calculated on J-201RL (Line 31).

Okay

3c. RL Local Revenues (8021-8089) in J-201R.

Total Revenue Limit Sources	69,911,799.28
Principal Apportionment - Current Year	46,282,878.86
Principal Apportionment - Prior Year	-13,804.00
Total RL Sources minus Principal Apportionment - CY minus Principal Apportionment - PY	23,642,724.42
Sum of Local Revenues (EDP 117, EDP 118, EDP 125) in J-201RL:	
EDP 117	23,613,562.32
EDP 118	29,162.10
EDP 125	.00
Sum of Local Revenues (EDP 117, 118, 125).	23,642,724.42

The sum of RL Local Revenues (8021-8089) in J-201R agrees with sum of Local Revenues (EDP 117, 118, 125) in J-201RL.

Okay

3d. PERS Reduction Transfer (8092) in J-201R.

1,530,239.00

Total PERS Reduction from RL (7270) from:

J-201 - PERS Reduction from RL (7270)	1,328,398.41
J-202 - PERS Reduction from RL (7270)	11,164.12
J-203 - PERS Reduction from RL (7270)	68,579.96
J-204 - PERS Reduction from RL (7270)	62,995.25
J-205 - PERS Reduction from RL (7270)	.00
J-206 - PERS Reduction from RL (7270)	.00
J-209 - PERS Reduction from RL (7270)	.00
J-216 - PERS Reduction from RL (7270)	.00
J-217 - PERS Reduction from RL (7270)	59,101.26
J-218 - PERS Reduction from RL (7270)	.00
J-219 - PERS Reduction from RL (7270)	.00
J-220 - PERS Reduction from RL (7270)	.00
J-231 - PERS Reduction from RL (7270)	.00
J-232 - PERS Reduction from RL (7270)	.00
J-236 - PERS Reduction from RL (7270)	.00
J-237 - PERS Reduction from RL (7270)	.00
J-242 - PERS Reduction from RL (7270)	.00

Total PERS Reduction from RL (7270) all funds. 1,530,239.00

PERS Reduction Transfer (8092) in J-201R equals PERS Reduction from RL (7270) for all funds.

Okay

3e. Total Revenue Limit - K-12 ADA (Line 10) from J-200A.

18,111.87

ADA for Necessary Small Schools (Line 11) from J-200A.

.00

Total Revenue Limit K-12 ADA (Line 10) from J-200A minus ADA for Necessary Small Schools (Line 11) from J-200A.

18,111.87

Total Revenue Limit ADA from Line 5b of J-201RL.

18,111.87

Total Revenue Limit K-12 ADA (Line 10) on the J-200A minus ADA from Necessary Small Schools (Line 11) must agree with the ADA reported on the J-201RL, Line 5b.

Okay

TECHNICAL REVIEW CHECKLIST
 SCHOOL DISTRICT'S UNAUDITED ACTUALS
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lm Springs Unified School District (33-67173)

RIVERSIDE County

3f.	PERS Reduction Transfer (8092) in J-201R.	1,530,239.00	
	PERS Reduction (EDP 085) in J-201RL.	1,530,239.00	
	PERS Reduction Transfer (8092) in J-201R equals PERS Reduction (EDP 085) in J-201RL.		Okay

=====

REVENUE LIMIT TRANSFERS:

3g.	Special Education ADA transfer (8091) in J-201R.	.00	
	Special Education ADA transfer (8091) in J-201R equals -0- in Column C.		Okay
3h.	Special Education ADA Transfer - Column A (8091) in J-201R.	-1,935,031.00	
	Special Education ADA Transfer - Column A (8091) in J-201R must be negative or -0-.		Okay
	Special Education ADA Transfer - Column B (8091) in J-201R.	1,935,031.00	
	Special Education ADA Transfer - Column B (8091) in J-201R must be positive or -0-.		Okay
3i.	Have the restricted portions of the revenue limit been transferred from unrestricted sources to restricted sources (i.e., Continuation Education (Account 8095), Specialized Secondary Schools (Account 8099))? Enter Yes, No, or N/A		Okay
3j.	ROC/P Apprentice Hours Transfer (8093) in J-201R (Column A).	.00	
	ROC/P Apprentice Hours Transfer (8093) in J-201R is negative or -0- in Column A.		Okay
	ROC/P Apprentice Hours Transfer (8093) in J-201R (Column B).	.00	
	ROC/P Apprentice Hours Transfer (8093) in J-201R is positive or -0- in Column B.		Okay
	ROC/P Apprentice Hours Transfer (8093) in J-201R (Column C).	.00	
	ROC/P Apprentice Hours Transfer (8093) in J-201R is -0- in Column C.		Okay
3k.	Adult Ed. ADA/Apprentice Transfer (8094) in J-201R.	.00	
	Adult Ed. ADA/Apprentice Transfer (8094) in J-201R is negative or -0-.		Okay
	Adult Ed. ADA/Apprentice Transfer (8094) in J-202R.	.00	
	Adult Ed. ADA/Apprentice Transfer (8094) in J-202R. is positive or -0-.		Okay
	Adult Ed. ADA/Apprentice Transfer (8094) in J-201R and Adult Ed. ADA/Apprentice Transfer (8094) in J-202R must net to -0- between the two funds.	.00	Okay
3l.	Juvenile Court Community Schools/Continuation Education ADA Transfers (8095) (Column A).	.00	
	Juvenile Court Community Schools/Continuation Education ADA Transfers (8095) in J-201R should be negative or -0- in Column A.		Okay

TECHNICAL REVIEW CHECKLIST
 SCHOOL DISTRICT'S UNAUDITED ACTUALS
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Juvenile Court Community Schools/Continuation
 Education ADA Transfers (8095) in J-201R (Column B). .00

Juvenile Court Community Schools/Continuation
 Education ADA Transfers (8095) should be
 positive or -0- in Column B. Okay

Juvenile Court Community Schools/Continuation
 Education ADA Transfers (8095) (Column C). .00

Juvenile Court Community Schools/Continuation
 Education ADA Transfers (8095) should be
 -0- in Column C. Okay

3m. All Other Transfers (8099) (Column A) .00

All Other Transfers (8099) should be
 negative or -0- in Column A. Okay

All Other Transfers (8099) (Column B) .00

All Other Transfers (8099) should be
 positive or -0- in Column B. Okay

All Other Transfers (8099) (Column C). .00

All Other Transfers (8099) should be negative or
 -0- in Column C. Okay

All Other Transfers (8099) in J-203R (Estimated
 Actual). .00

All Other Transfers (8099) should be positive or
 -0- in J-203R (Estimated Actual). Okay

All Other Transfers (8099) in J-231R (Estimated
 Actual). .00

All Other Transfers (8099) should be positive or
 -0- in J-231R (Estimated Actual). Okay

All Other Transfers (8099) should be -0- in J-201R (8099)
 (Column C) or, if transfer is for Meals for Needy, negative
 in J-201R (8099) (Column C) and positive in J-203R or J-231R
 (Estimated Actual) and net to -0- between the two funds. Okay

FEDERAL REVENUES:

3n. This check is no longer applicable.

OTHER STATE REVENUES:

3o. This check is no longer applicable.

STEP 4: J-201E EXPENDITURE DETAIL

4a. Direct Costs - Interprogram Services (5710-5749). .00

Direct Costs - Interprogram Services (5710-5749) must
 be -0- in Column C. Okay

4b. Direct Costs - Interfund Services (5750-5799). -3,775.67

Direct Costs - Interfund Services (5750-5799) must
 be -0- or negative in Column C. Okay

TECHNICAL REVIEW CHECKLIST
 SCHOOL DISTRICT'S UNAUDITED ACTUALS
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Im Springs Unified School District (33-67173)

RIVERSIDE County

4c. Interprogram Transfers of Direct Support/Indirect Costs (7310-7349) .00

Interprogram Transfers of Direct Support/Indirect Costs (7310-7349) must be -0- in Column C. Okay

4d. Interfund Transfers of Direct Support/Indirect Costs (7350-7399) -468,885.41

Interfund Transfers of Direct Support/Indirect Costs (7350-7399) should be -0- or negative in Column C. Okay

EP 5: J-2010 OTHER FINANCING SOURCES/USES DETAIL

5a. Contributions to Restricted Programs (8980-8999) (Current Year).

Actuals - Column A		-3,448,992.41
.	8992	-439627.88
.	8993	-629332.12
.	8994	-3138.16
.	8995	-571673.43
.	8996	-1805220.82

Actuals - Column B		3,448,992.41
.	8992	439627.88
.	8993	629332.12
.	8994	3138.16
.	8995	571673.43
.	8996	1805220.82

Contributions to Restricted Programs (8980-8999) Column A, Unrestricted, should be all negative or -0- entries. Okay

Contributions to Restricted Programs (8980-8999) Column B, Restricted, should be all positive or -0- entries. Okay

5b. Contributions to Restricted Programs (8980-8999) Total (CY and PY adjustments), Column C. .00

Contributions to Restricted Programs (8980-8999) Total should crossfoot to -0- in Column C. Okay

EP 6: J-201 FUND SUMMARY

6a. Ending Fund Balance, Unrestricted (Col. A, Line F-2) 10,604,937.50

Fund Equity, Unrestricted (Col. A, Line I) 10,604,937.50

Ending Fund Balance, Unrestricted (Col. A, Line F-2) must agree with Fund Equity, Unrestricted (Col. A, Line I) Okay

Ending Fund Balance, Restricted (Col. B, Line F-2) 1,325,416.08

Fund Equity, Restricted (Col. B, Line I) 1,325,416.08

Ending Fund Balance, Restricted (Col. B, Line F-2) must agree with Fund Equity, Restricted (Col. B, Line I) Okay

Ending Fund Balance, Total Fund (Col. C, Line F-2) 11,930,353.58

Fund Equity, Total Fund (Col. C, Line I) 11,930,353.58

Ending Fund Balance, Total Fund (Col. C, Line F-2) must agree with Fund Equity, Total Fund (Col. C, Line I) Okay

TECHNICAL REVIEW CHECKLIST
 SCHOOL DISTRICT'S UNAUDITED ACTUALS
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Palm Springs Unified School District (33-67173)

RIVERSIDE County

6b. Restricted Ending Balance (Line F-2, Column B) 1,325,416.08

Restricted Ending Balance (Line F-2, Column B)
 should be positive or -0-.

Okay

6c. If large positive restricted ending balance exists,
 are restricted revenues and/or expenditures correctly
 budgeted and reported (i.e., revenues are not overstated,
 expenditures are not understated)?

Enter Yes, No or N/A

Okay

6d. This check does not apply to the unaudited actuals process.

6e. Designated for Economic Uncertainties (9710) 4,915,856.18

Designated for _____ (9720-9789) 5,407,147.46

DESIGNATED FOR A	9720	3703200.46	
DESIGNATED FOR B	9730	1253947.00	
DESIGNATED FOR C	9740	450000.00	

Undesignated Amount (9790) .00

Undesignated Fund Balance (Line F-2c) is positive
 or -0- if there are designated amounts in Lines F-2b.

Okay

6f. This check does not apply to the unaudited actuals process.

6g. This check does not apply to the unaudited actuals process.

STEP 7: J-385 CURRENT EXPENSE FORMULA/MINIMUM CLASSROOM COMPENSATION

7a. Percent of Current Cost of Education Expended for
 Classroom Compensation (Line 14) on J-385. 61.46 %

Allowable percentage for district type. 55.00 %

District is exempt from E. C. 41372. No

Except for those districts meeting provisions under
 E. C. 41374, the Percent of Current Cost of Education
 Expended for Classroom Compensation must equal or
 exceed the allowable percentage for district type.

Okay

STEP 8: J-202, ADULT EDUCATION FUND

FUND SUMMARY

8a. Ending Fund Balance (Line F-2) 10,115.23

Ending Fund Balance, Fund Reconciliation
 (Line I) 10,115.23

Ending Fund Balance (Line F-2) agrees with
 Ending Fund Balance, Fund Reconciliation
 (Line I)

Okay

8b. This check does not apply to the unaudited actuals process.

8c. Designated for Economic Uncertainties (9710) 10,115.23

Designated for _____ (9720-9789) .00

Undesignated Amount (9790) .00

Undesignated Fund Balance (Line F-2c) is positive
 or -0- if there are designated amounts in Lines F-2b.

Okay

8d. This check does not apply to the unaudited actuals process.

TECHNICAL REVIEW CHECKLIST
SCHOOL DISTRICT'S UNAUDITED ACTUALS
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Im Springs Unified School District (33-67173)

RIVERSIDE County

EP 9: J-203, CAFETERIA FUND/ACCOUNT

FUND SUMMARY

9a.	Ending Fund Balance (Line F-2)	333,609.52	
	Ending Fund Balance, Fund Reconciliation (Line I)	333,609.52	
	Ending Fund Balance (Line F-2) agrees with Ending Fund Balance, Fund Reconciliation (Line I)		Okay
9b.	This check does not apply to the unaudited actuals process.		
9c.	Designated for Economic Uncertainties (9710)	216,798.93	
	Designated for _____ (9720-9789)	.00	
	Undesignated Amount (9790)	.00	
	Undesignated Fund Balance (Line F-2c) is positive or -0- if there are designated amounts in Lines F-2b.		Okay
9d.	This check does not apply to the unaudited actuals process.		

EP 10: J-204, CHILD DEVELOPMENT FUND

FUND SUMMARY

0a.	Ending Fund Balance (Line F-2)	2,000.00	
	Ending Fund Balance, Fund Reconciliation (Line I)	2,000.00	
	Ending Fund Balance (Line F-2) agrees with Ending Fund Balance, Fund Reconciliation (Line I)		Okay
0b.	This check does not apply to the unaudited actuals process.		
0c.	Designated for Economic Uncertainties (9710)	.00	
	Designated for _____ (9720-9789)	.00	
	Undesignated Amount (9790)	.00	
	Undesignated Fund Balance (Line F-2c) is positive or -0- if there are designated amounts in Lines F-2b.		Okay
0d.	This check does not apply to the unaudited actuals process.		

EP 11: J-205, DEFERRED MAINTENANCE FUND

FUND SUMMARY

1a.	Ending Fund Balance (Line F-2)	380,544.77	
	Ending Fund Balance, Fund Reconciliation (Line I)	380,544.77	
	Ending Fund Balance (Line F-2) agrees with Ending Fund Balance, Fund Reconciliation (Line I)		Okay
1b.	This check does not apply to the unaudited actuals process.		

TECHNICAL REVIEW CHECKLIST
 SCHOOL DISTRICT'S UNAUDITED ACTUALS
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RIVERSIDE County

11c.	Designated for _____ (9720-9789)		380,544.77
	DESIGNATED FOR A _____ 9720	380544.77	

Undesignated Amount (9790) .00

Undesignated Fund Balance (Line F-2c) is positive
 or -0- if there is a designated amount in Line F-2b. Okay

11d. This check does not apply to the unaudited actuals process.

STEP 13-1: J-207, SPECIAL RESERVE FUND

FUND SUMMARY

13a.	Ending Fund Balance (Line F-2)		3,818,115.22
------	--------------------------------	--	--------------

	Ending Fund Balance, Fund Reconciliation (Line I)		3,818,115.22
--	--	--	--------------

Ending Fund Balance (Line F-2) agrees with
 Ending Fund Balance, Fund Reconciliation
 (Line I) Okay

13b. This check does not apply to the unaudited actuals process.

13c.	Designated for Economic Uncertainties (9710)		.00
------	--	--	-----

	Designated for _____ (9720-9789)		3,818,115.22
	DESIGNATED FOR A _____ 9720	3818115.22	

Undesignated Amount (9790) .00

Undesignated Fund Balance (Line F-2c) is positive
 or -0- if there are designated amounts in Lines F-2b. Okay

13d. This check does not apply to the unaudited actuals process.

STEP 14: J-216, BUILDING FUND

FUND SUMMARY

14a.	Ending Fund Balance (Line F-2)		9,944,957.90
------	--------------------------------	--	--------------

	Ending Fund Balance, Fund Reconciliation (Line I)		9,944,957.90
--	--	--	--------------

Ending Fund Balance (Line F-2) agrees with
 Ending Fund Balance, Fund Reconciliation
 (Line I) Okay

14b. This check does not apply to the unaudited actuals process.

14c.	Designated for _____ (9720-9789)		9,944,957.90
	DESIGNATED FOR A _____ 9720	9944957.90	

Undesignated Amount (9790) .00

Undesignated Fund Balance (Line F-2c) is positive
 or -0- if there is a designated amount in Line F-2b. Okay

14d. This check does not apply to the unaudited actuals process.

TECHNICAL REVIEW CHECKLIST
 SCHOOL DISTRICT'S UNAUDITED ACTUALS
 Fiscal Year 1998/99

1m Springs Unified School District (33-67173)

RIVERSIDE County

EP 15: J-217, CAPITAL FACILITIES FUND

FUND SUMMARY

5a. Ending Fund Balance (Line F-2) 2,119,398.43
 Ending Fund Balance, Fund Reconciliation (Line I) 2,119,398.43
 Ending Fund Balance (Line F-2) agrees with Ending Fund Balance, Fund Reconciliation (Line I) Okay

5b. This check does not apply to the unaudited actuals process.

5c. Designated for _____ (9720-9789) 2,119,398.43
 DESIGNATED FOR A 9720 1687299.71
 DESIGNATED FOR B 9730 432098.72
 Undesignated Amount (9790) .00
 Undesignated Fund Balance (Line F-2c) is positive or -0- if there is a designated amount in Line F-2b. Okay

5d. This check does not apply to the unaudited actuals process.

EP 16: J-218, STATE SCHOOL BUILDING LEASE/PURCHASE FUND

FUND SUMMARY

6a. Ending Fund Balance (Line F-2) 1,204,814.93
 Ending Fund Balance, Fund Reconciliation (Line I) 1,204,814.93
 Ending Fund Balance (Line F-2) agrees with Ending Fund Balance, Fund Reconciliation (Line I) Okay

6b. This check does not apply to the unaudited actuals process.

6c. Designated for _____ (9720-9789) 1,204,814.93
 DESIGNATED FOR A 9720 1204814.93
 Undesignated Amount (9790) .00
 Undesignated Fund Balance (Line F-2c) is positive or -0- if there is a designated amount in Line F-2b. Okay

6d. This check does not apply to the unaudited actuals process.

EP 17: J-219, SPECIAL RESERVE FUND

FUND SUMMARY

7a. Ending Fund Balance (Line F-2) 6,042,710.95
 Ending Fund Balance, Fund Reconciliation (Line I) 6,042,710.95
 Ending Fund Balance (Line F-2) agrees with Ending Fund Balance, Fund Reconciliation (Line I) Okay

7b. This check does not apply to the unaudited actuals process.

7c. Designated for _____ (9720-9789) 6,042,710.95
 DESIGNATED FOR A 9720 5790400.95
 DESIGNATED FOR B 9730 252310.00