

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

CALIFORNIA
DEPT OF EDUCATION
Form J-207

Palm Springs Unified School District

RIVERSIDE County, California

Description	Account Codes	1991/92 Actual	1992/93 Budget	Percent Difference
A. REVENUES				
1) Revenue Limit Sources	8010-8099	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX
2) Federal Revenues	8100-8299	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX
3) Other State Revenues	8300-8599	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX
4) Other Local Revenues	8600-8799	+ 51,370	50,000	-2.7
5) TOTAL REVENUES		= 51,370	50,000	-2.7
B. EXPENDITURES				
1) Certificated Salaries	1000-1999	+ 0	0	
2) Classified Salaries	2000-2999	+ 0	0	
3) Employee Benefits	3000-3999	+ 0	0	
4) Books and Supplies	4000-4999	+ 0	0	
5) Services, Other Operating Expense	5000-5999	+ 0	0	
6) Capital Outlay	6000-6599	+ 0	0	
7) Other Outgo	7100-7299	+ 0	0	
8) Direct Support/Indirect Costs	7300-7399	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX
9) TOTAL EXPENDITURES		= 0	0	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		= 51,370	50,000	-2.7
OTHER FINANCING SOURCES/USES				
1) Interfund Transfers				
a) Transfers In	8910-8929	+ 0	0	
b) Transfers Out	7610-7629	- 250,000	250,000	0.0
2) Other Sources/Uses				
a) Sources	8930-8979	+ 0	0	
b) Uses	7630-7699	- 0	0	
3) Contributions to Restricted Programs	8980-8999	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX
4) TOTAL, OTHER FINANCING SOURCES/USES		= -250,000	-250,000	0.0

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

Palm Springs Unified School District

RIVERSIDE County, California

description	Account Codes	1991/92 Actual	1992/93 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)				
		= -198,630	-200,000	0.7
F. FUND BALANCE, RESERVES				
1) Beginning Balance				
a) As of July 1 - Unaudited	9791	+ 1,200,324	1,001,694	-16.5
b) Audit Adjustments	9792	+ 0	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX
c) As of July 1-Audited (Fla + Flb)		= 1,200,324	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX
d) Adjustment for Restatements	9793	+ 0	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX
e) Net Beginning Bal. (Flc + Fld)		= 1,200,324	1,001,694	-16.5
2) Ending Balance, June 30 (E + F1e)				
		= 1,001,694	801,694	-19.0
(Beginning Balance in Budget Year)				
Components of Ending Fund Balance				
a) Reserved Amounts				
Revolving Cash	9611	- 0	0	
Stores	9612	-XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Prepaid Expenditures	9613	- 0	0	
Other	9619	-XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX
General Reserve (EC 42124)	9630	-XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Legally Restricted Balances	9640	-XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX
b) Designated Amounts				
Designated for Economic Uncertainties	9710	- 1,001,694	801,694	-19.0
Designated for	9720-9789	- 0	0	
		- 0	0	
		- 0	0	
c) Undesignated Amount	9790	= 0	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX
d) Unappropriated Amount	9790	=XXXXXXXXXXXXXXXXXX	0	XXXXXXXXXXXXXX

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

Palm Springs Unified School District

RIVERSIDE County, California

Description	Account Codes	1991/92 Actual
G. ASSETS		
1) Cash		
a) in County Treasury	9110	+ 999,858
b) in Banks	9120	+ 0
c) in Revolving Fund	9130	+ 0
d) with Fiscal Agent	9135	+ 0
e) collections awaiting deposit	9140	+ 0
2) Investments	9150	+ 0
3) Accounts Receivable	9160	+ 1,836
4) Due from Other Funds	9170	+ 0
5) Stores	9210	+XXXXXXXXXXXXXXXXXXXX
6) Prepaid Expenditures	9220	+ 0
7) Other Current Assets	9300	+ 0
8) TOTAL ASSETS		= 1,001,694
LIABILITIES		
1) Accounts Payable	9510	+ 0
2) Due to Other Funds	9520	+ 0
3) Deferred Revenue	9540	+ 0
4) Other Liabilities	9590	+ 0
5) TOTAL LIABILITIES		= 0
FUND EQUITY		
Ending Fund Balance, June 30 (must agree with line F2) (G8 - H5)		= 1,001,694

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

Palm Springs Unified School District

RIVERSIDE County, California

Description	Account Codes		1991/92 Actual	1992/93 Budget	Percent Difference
OTHER LOCAL REVENUES					
Local Revenue					
Sales					
Sale of Equipment/Supplies (per EC 39522)	8631	+	0	0	
Interest	8660	+	51,370	50,000	-2.7
TOTAL, OTHER LOCAL REVENUES		=	51,370	50,000	-2.7
TOTAL, REVENUES					
		=	51,370	50,000	-2.7

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

Palm Springs Unified School District

RIVERSIDE County, California

Description	Account Codes	1991/92 Actual	1992/93 Budget	Percent Difference
CERTIFICATED SALARIES				
Teachers' Salaries	1100	+ 0	0	
School Administrators' Salaries	1200	+ 0	0	
Supervisors' Salaries	1300	+ 0	0	
Librarians' Salaries	1400	+ 0	0	
Guidance, Welfare and Attendance Salaries	1500	+ 0	0	
Physical and Mental Health Salaries	1600	+ 0	0	
Superintendents' Salaries	1700	+ 0	0	
Administrative Personnel Salaries	1800	+ 0	0	
Other Certificated Salaries	1900	+ 0	0	
TOTAL, CERTIFICATED SALARIES		= 0	0	
CLASSIFIED SALARIES				
Instructional Aides' Salaries	2100	+ 0	0	
Administrative Salaries	2200	+ 0	0	
Clerical/Office Salaries	2300	+ 0	0	
Maintenance and Operations Salaries	2400	+ 0	0	
Food Services Salaries	2500	+ 0	0	
Transportation Salaries	2600	+ 0	0	
Other Classified Salaries	2900	+ 0	0	
TOTAL, CLASSIFIED SALARIES		= 0	0	
EMPLOYEE BENEFITS				
STRS	3100	+ 0	0	
PERS	3200	+ 0	0	
OASDI, Medicare & Retire. in Lieu	3300	+ 0	0	
Health and Welfare Benefits	3400	+ 0	0	
Unemployment Insurance	3500	+ 0	0	
Workers' Compensation	3600	+ 0	0	
Other Employee Benefits	3900	+ 0	0	
TOTAL, EMPLOYEE BENEFITS		= 0	0	

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

Palm Springs Unified School District

RIVERSIDE County, California

Description	Account Codes	1991/92 Actual	1992/93 Budget	Percent Difference
BOOKS AND SUPPLIES				
Textbooks	4100	+ 0	0	
Books other than Textbooks	4200	+ 0	0	
Instructional Materials and Supplies	4300	+ 0	0	
Other Supplies	4500	+ 0	0	
Pupil Transportation Supplies	4600	+ 0	0	
Food Service Supplies	4700	+ 0	0	
TOTAL, BOOKS AND SUPPLIES		= 0	0	
SERVICES, OTHER OPERATING EXPENSES				
Personal Services of Instructional Consultants, Lecturers and Others	5100	+ 0	0	
Travel and Conferences	5200	+ 0	0	
Dues and Memberships	5300	+ 0	0	
Insurance	5400	+ 0	0	
Utilities and Housekeeping Services	5500	+ 0	0	
Rentals, Leases and Repairs	5600	+ 0	0	
Direct Costs - Interfund Services	5750-5799	+ 0	0	
Other Services and Operating Expenditures	5800	+ 0	0	
TOTAL, SERVICES AND OTHER OPERATING EXPENSES		= 0	0	
CAPITAL OUTLAY				
Equipment	6400	+ 0	0	
Equipment Replacement	6500	+ 0	0	
TOTAL, CAPITAL OUTLAY		= 0	0	

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

Palm Springs Unified School District

RIVERSIDE County, California

Description	Account Codes	1991/92 Actual	1992/93 Budget	Percent Difference
OTHER OUTGO				
PERS Reduction from Revenue Limit	7270	+ 0	0	
All Other Transfers Out				
Other Transfers Out	7299	+ 0	0	
TOTAL, OTHER OUTGO		= 0	0	
TOTAL, EXPENDITURES				
		= 0	0	

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

Palm Springs Unified School District

RIVERSIDE County, California

Description	Account Codes	1991/92 Actual	1992/93 Budget	Percent Difference
INTERFUND TRANSFERS				
INTERFUND TRANSFERS IN				
From: General Fund/CSSF	8912	+ 0	0	
Other Authorized Interfund Transfers In	8919	+ 0	0	
(a) TOTAL, INTERFUND TRANSFERS IN		= 0	0	
INTERFUND TRANSFERS OUT				
To: General Fund/CSSF	7612	+ 250,000	250,000	0.0
To: State School Building Fund	7613	+ 0	0	
To: Deferred Maintenance Fund	7615	+ 0	0	
Other Authorized Interfund Transfers Out	7619	+ 0	0	
(b) TOTAL, INTERFUND TRANSFERS OUT		= 250,000	250,000	0.0
OTHER SOURCES/USES				
SOURCES				
Other Sources Transfers from Funds of Lapsed/Reorganized Districts	8965	+ 0	0	
(c) TOTAL, SOURCES		= 0	0	
USES				
Debt Service Debt Service/Other Debt Other Debt Service Payments	7639	+ 0	0	
Other Uses Transfers from Funds of Lapsed/Reorganized Districts	7651	+ 0	0	
(d) TOTAL, USES		= 0	0	
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)				
		= -250,000	-250,000	0.0

CAPITAL FACILITIES FUND

CALIFORNIA
DEPT OF EDUCATION
Form J-217

Fund Consolidation

Capital Projects Fund
REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE

Palm Springs Unified School District

RIVERSIDE County, California

Description	Account Codes	1991/92 Actual	1992/93 Budget	Percent Difference
A. REVENUES				
1) Revenue Limit Sources	8010-8099	+xxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxx	xxxxxxxxxxx
2) Federal Revenues	8100-8299	+xxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxx	xxxxxxxxxxx
3) Other State Revenues	8300-8599	+ 0	0	
4) Other Local Revenues	8600-8799	+ 2,810,626	2,410,000	-14.3
5) TOTAL REVENUES		= 2,810,626	2,410,000	-14.3
B. EXPENDITURES				
1) Certificated Salaries	1000-1999	+ 0	0	
2) Classified Salaries	2000-2999	+ 192,691	45,894	-76.2
3) Employee Benefits	3000-3999	+ 44,071	19,169	-56.5
4) Books and Supplies	4000-4999	+ 5,984	0	-100.0
5) Services, Other Operating Expense	5000-5999	+ 678,370	358,923	-47.1
6) Capital Outlay	6000-6599	+ 1,349,402	1,631,365	20.9
7) Other Outgo	7100-7299	+ 15,673	0	-100.0
8) Direct Support/Indirect Costs	7300-7399	+ 0	0	
9) TOTAL EXPENDITURES		= 2,286,191	2,055,351	-10.1
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		= 524,435	354,649	-32.4
OTHER FINANCING SOURCES/USES				
1) Interfund Transfers				
a) Transfers In	8910-8929	+ 0	0	
b) Transfers Out	7610-7629	- 671,063	0	-100.0
2) Other Sources/Uses				
a) Sources	8930-8979	+ 0	0	
b) Uses	7630-7699	- 0	0	
3) Contributions to Restricted Programs	8980-8999	+xxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxx	xxxxxxxxxxx
4) TOTAL, OTHER FINANCING SOURCES/USES		= -671,063	0	-100.0

CAPITAL FACILITIES FUND

Fund Consolidation

Capital Projects Fund
REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE

Palm Springs Unified School District

RIVERSIDE County, California

Description	Account Codes	1991/92 Actual	1992/93 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)				
		= -146,628	354,649	-341.9
F. FUND BALANCE, RESERVES				
1) Beginning Balance				
a) As of July 1 - Unaudited	9791	+ 1,490,997	1,344,369	-9.8
b) Audit Adjustments	9792	+ 0	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX
c) As of July 1-Audited (Fla + Flb)		= 1,490,997	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX
d) Adjustment for Restatements	9793	+ 0	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX
e) Net Beginning Bal. (Flc + Fld)		= 1,490,997	1,344,369	-9.8
2) Ending Balance, June 30 (E + Fle)				
(Beginning Balance in Budget Year)		= 1,344,369	1,699,018	26.4
Components of Ending Fund Balance				
a) Reserved Amounts				
Revolving Cash	9611	- 0	0	
Stores	9612	-XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX
Prepaid Expenditures	9613	- 0	0	
Other	9619	-XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX
General Reserve (EC 42124)	9630	-XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX
Legally Restricted Balances	9640	-XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX
b) Designated Amounts				
Designated for Economic Uncertainties	9710	- 10,643	0	-100.0
Designated for Consolidated Total	9720-9789	- 1,333,726	1,824,767	36.8
		- 0	0	
		- 0	0	
c) Undesignated Amount				
	9790	= 0	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX
d) Unappropriated Amount				
	9790	=XXXXXXXXXXXXXXXXXX	-125,749	XXXXXXXXXXXX

CAPITAL FACILITIES FUND

Fund Consolidation

Capital Projects Fund
FUND RECONCILIATION

Palm Springs Unified School District

RIVERSIDE County, California

Description	Account Codes	1991/92 Actual
G. ASSETS		
1) Cash		
a) in County Treasury	9110	+ 1,832,148
b) in Banks	9120	+ 0
c) in Revolving Fund	9130	+ 0
d) with Fiscal Agent	9135	+ 15,005
e) collections awaiting deposit	9140	+ 0
2) Investments	9150	+ 0
3) Accounts Receivable	9160	+ 49,250
4) Due from Other Funds	9170	+ 90,112
5) Stores	9210	+xxxxxxxxxxxxxxxxxxxx
6) Prepaid Expenditures	9220	+ 0
7) Other Current Assets	9300	+ 0
8) TOTAL ASSETS		= 1,986,515
LIABILITIES		
1) Accounts Payable	9510	+ 304,538
2) Due to Other Funds	9520	+ 337,608
3) Deferred Revenue	9540	+ 0
4) Other Liabilities	9590	+ 0
5) TOTAL LIABILITIES		= 642,146
FUND EQUITY		
Ending Fund Balance, June 30 (must agree with line F2) (G8 - H5)		= 1,344,369

CAPITAL FACILITIES FUND

Fund Consolidation

Capital Projects Fund
REVENUE DETAIL

Palm Springs Unified School District

RIVERSIDE County, California

Description	Account Codes	1991/92 Actual	1992/93 Budget	Percent Difference
OTHER STATE REVENUES				
Other State Revenue				
Tax Relief Subventions				
Restricted Levies - Other Homeowners' Exemptions	8575	+ 0	0	
Other Subventions/In-Lieu Taxes	8576	+ 0	0	
All Other State Revenue	8590	+ 0	0	
TOTAL, OTHER STATE REVENUES		= 0	0	
OTHER LOCAL REVENUES				
Local Revenue				
County and District Taxes				
Restricted Levies - Other Secured Roll	8615	+ 0	0	
Unsecured Roll	8616	+ 0	0	
Prior Years' Taxes	8617	+ 0	0	
Supplemental Taxes	8618	+ 0	0	
Non Ad Valorem Taxes				
Parcel Taxes	8621	+ 0	0	
Interest	8660	+ 82,348	60,000	-27.1
Mitigation/Developer Fees	8681	+ 2,728,278	2,350,000	-13.9
Other Local Revenue				
All Other Local Revenue	8699	+ 0	0	
TOTAL, OTHER LOCAL REVENUES		= 2,810,626	2,410,000	-14.3
TOTAL, REVENUES		= 2,810,626	2,410,000	-14.3

CAPITAL FACILITIES FUND

Fund Consolidation

Capital Projects Fund
EXPENDITURE DETAIL

Palm Springs Unified School District

RIVERSIDE County, California

Description	Account Codes		1991/92 Actual	1992/93 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries	1900	+	0	0	
TOTAL, CERTIFICATED SALARIES		=	0	0	
CLASSIFIED SALARIES					
Administrative Salaries	2200	+	148,315	0	-100.0
Clerical/Office Salaries	2300	+	44,376	45,894	3.4
Maintenance and Operations Salaries	2400	+	0	0	
Other Classified Salaries	2900	+	0	0	
TOTAL, CLASSIFIED SALARIES		=	192,691	45,894	-76.2
EMPLOYEE BENEFITS					
STRS	3100	+	0	0	
PERS	3200	+	-627	3,283	-623.6
OASDI, Medicare & Retire. in Lieu	3300	+	14,112	3,014	-78.6
Health and Welfare Benefits	3400	+	26,096	11,260	-56.9
Unemployment Insurance	3500	+	206	129	-37.4
Workers' Compensation	3600	+	4,284	1,483	-65.4
Other Employee Benefits	3900	+	0	0	
TOTAL, EMPLOYEE BENEFITS		=	44,071	19,169	-56.5
BOOKS AND SUPPLIES					
Textbooks	4100	+	0	0	
Instructional Materials and Supplies	4300	+	0	0	
Other Supplies	4500	+	5,984	0	-100.0
TOTAL, BOOKS AND SUPPLIES		=	5,984	0	-100.0

CAPITAL FACILITIES FUND

Fund Consolidation

Capital Projects Fund
EXPENDITURE DETAIL

Palm Springs Unified School District

RIVERSIDE County, California

Description	Account Codes	1991/92 Actual	1992/93 Budget	Percent Difference
SERVICES, OTHER OPERATING EXPENSES				
Travel and Conferences	5200	+ 7,717	0	-100.0
Insurance	5400	+ 0	0	
Utilities and Housekeeping Services	5500	+ 0	0	
Rentals, Leases and Repairs	5600	+ 530,508	358,923	-32.3
Direct Costs - Interfund Services	5750-5799	+ 0	0	
Other Services and Operating Expenditures	5800	+ 140,145	0	-100.0
TOTAL, SERVICES AND OTHER OPERATING EXPENSES		= 678,370	358,923	-47.1
CAPITAL OUTLAY				
Sites and Improvements of Sites	6100	+ 157,364	350,000	122.4
Buildings and Improvements of Buildings	6200	+ 1,136,482	1,245,421	9.6
Books and Media for New and Expanded Libraries	6300	+ 0	0	
Equipment	6400	+ 54,709	20,000	-63.4
Equipment Replacement	6500	+ 847	15,944	1,782.4
TOTAL, CAPITAL OUTLAY		= 1,349,402	1,631,365	20.9
OTHER OUTGO				
PERS Reduction from Revenue Limit	7270	+ 15,673	0	-100.0
TOTAL, OTHER OUTGO		= 15,673	0	-100.0
DIRECT SUPPORT/INDIRECT COSTS				
Interfund Transfers of Direct Support/Indirect Costs	7350-7399	+ 0	0	
TOTAL, DIRECT SUPPORT/INDIRECT COSTS		= 0	0	
TOTAL, EXPENDITURES		= 2,286,191	2,055,351	-10.1

CAPITAL FACILITIES FUND

Fund Consolidation

Capital Projects Fund
OTHER FINANCING SOURCES/USES DETAIL

Palm Springs Unified School District

RIVERSIDE County, California

description	Account Codes	1991/92 Actual	1992/93 Budget	Percent Difference
INTERFUND TRANSFERS				
INTERFUND TRANSFERS IN				
Other Authorized Interfund Transfers In	8919	+ 0	0	
(a) TOTAL, INTERFUND TRANSFERS IN		= 0	0	
INTERFUND TRANSFERS OUT				
To: State School Building Fund	7613	+ 671,063	0	-100.0
Other Authorized Interfund Transfers Out	7619	+ 0	0	
(b) TOTAL, INTERFUND TRANSFERS OUT		= 671,063	0	-100.0
OTHER SOURCES/USES				
SOURCES				
Other Sources Transfers from Funds of Lapsed/Reorganized Districts	8965	+ 0	0	
Long Term Debt Proceeds Proceeds from Certificates of Participation	8971	+ 0	0	
Proceeds from Capital Leases	8972	+ 0	0	
(c) TOTAL, SOURCES		= 0	0	
USES				
Debt Service Debt Service/Other Debt Other Debt Service Payments	7639	+ 0	0	
Other Uses Transfers from Funds of Lapsed/Reorganized Districts	7651	+ 0	0	
(d) TOTAL, USES		= 0	0	
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)		= -671,063	0	-100.0

Fund Consolidation

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, California

Description	Account Codes	1991/92 Actual	1992/93 Budget	Percent Difference
A. REVENUES				
1) Revenue Limit Sources	8010-8099	+xxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxx	xxxxxxxxxxx
2) Federal Revenues	8100-8299	+ 0	0	
3) Other State Revenues	8300-8599	+xxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxx	xxxxxxxxxxx
4) Other Local Revenues	8600-8799	+ 88,534	0	-100.0
5) TOTAL REVENUES		= 88,534	0	-100.0
B. EXPENDITURES				
1) Certificated Salaries	1000-1999	+xxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxx	xxxxxxxxxxx
2) Classified Salaries	2000-2999	+ 0	0	
3) Employee Benefits	3000-3999	+ 0	0	
4) Books and Supplies	4000-4999	+ 0	0	
5) Services, Other Operating Expense	5000-5999	+ 0	0	
6) Capital Outlay	6000-6599	+ 7,929,580	2,047,003	-74.2
7) Other Outgo	7100-7299	+ 0	0	
8) Direct Support/Indirect Costs	7300-7399	+xxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxx	xxxxxxxxxxx
9) TOTAL EXPENDITURES		= 7,929,580	2,047,003	-74.2
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)				
		= -7,841,046	-2,047,003	-73.9
D. OTHER FINANCING SOURCES/USES				
1) Interfund Transfers				
a) Transfers In	8910-8929	+ 1,188,465	0	-100.0
b) Transfers Out	7610-7629	- 0	0	
2) Other Sources/Uses				
a) Sources	8930-8979	+ 32,265,850	2,047,003	-93.7
b) Uses	7630-7699	- 25,389,567	0	-100.0
3) Contributions to Restricted Programs	8980-8999	+xxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxx	xxxxxxxxxxx
4) TOTAL, OTHER FINANCING SOURCES/USES		= 8,064,748	2,047,003	-74.6

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

Fund Consolidation

Palm Springs Unified School District

RIVERSIDE County, California

Description	Account Codes	1991/92 Actual	1992/93 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)				
		= 223,702	0	-100.0
F. FUND BALANCE, RESERVES				
1) Beginning Balance				
a) As of July 1 - Unaudited	9791	+ 274,437	498,139	81.5
b) Audit Adjustments	9792	+ 0	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX
c) As of July 1-Audited (Fla + Flb)		= 274,437	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX
d) Adjustment for Restatements	9793	+ 0	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX
e) Net Beginning Bal. (Flc + Fld)		= 274,437	498,139	81.5
2) Ending Balance, June 30 (E + Fle)		= 498,139	498,139	0.0
(Beginning Balance in Budget Year)				
Components of Ending Fund Balance				
a) Reserved Amounts				
Revolving Cash	9611	- 0	0	
Stores	9612	-XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX
Prepaid Expenditures	9613	- 0	0	
Other	9619	-XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX
General Reserve (EC 42124)	9630	-XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX
Legally Restricted Balances	9640	-XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX
b) Designated Amounts				
Designated for Economic Uncertainties	9710	- 498,139	498,139	0.0
Designated for	9720-9789	- 0	0	
		- 0	0	
		- 0	0	
c) Undesignated Amount	9790	= 0	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX
d) Unappropriated Amount	9790	=XXXXXXXXXXXXXXXXXX	0	XXXXXXXXXXXX

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

Fund Consolidation

Palm Springs Unified School District

RIVERSIDE County, California

Description	Account Codes	1991/92 Actual
G. ASSETS		
1) Cash		
a) in County Treasury	9110	+ 1,750,420
b) in Banks	9120	+ 0
c) in Revolving Fund	9130	+ 0
d) with Fiscal Agent	9135	+ 0
e) collections awaiting deposit	9140	+ 0
2) Investments	9150	+ 0
3) Accounts Receivable	9160	+ 2,372,782
4) Due from Other Funds	9170	+ 720,592
5) Stores	9210	+xxxxxxxxxxxxxxxxxxxx
6) Prepaid Expenditures	9220	+ 0
7) Other Current Assets	9300	+ 0
8) TOTAL ASSETS		= 4,843,794
LIABILITIES		
1) Accounts Payable	9510	+ 2,986,447
2) Due to Other Funds	9520	+ 1,359,208
3) Deferred Revenue	9540	+ 0
4) Other Liabilities	9590	+ 0
5) TOTAL LIABILITIES		= 4,345,655
FUND EQUITY		
Ending Fund Balance, June 30 (must agree with line F2) (G8 - H5)		= 498,139

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

Fund Consolidation

Palm Springs Unified School District

RIVERSIDE County, California

Description	Account Codes	1991/92 Actual	1992/93 Budget	Percent Difference
FEDERAL REVENUES				
School Construction	8130	+ 0	0	
Other Federal Revenue	8290	+ 0	0	
TOTAL, FEDERAL REVENUES		= 0	0	
OTHER LOCAL REVENUES				
Local Revenue				
Leases and Rentals	8650	+ 0	0	
Interest	8660	+ 88,534	0	-100.0
Other Local Revenue				
All Other Local Revenue	8699	+ 0	0	
TOTAL, OTHER LOCAL REVENUES		= 88,534	0	-100.0
TOTAL, REVENUES		= 88,534	0	-100.0

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

Fund Consolidation

Palm Springs Unified School District

RIVERSIDE County, California

Description	Account Codes	1991/92 Actual	1992/93 Budget	Percent Difference
CLASSIFIED SALARIES				
Maintenance and Operations Salaries	2400	+ 0	0	
Other Classified Salaries	2900	+ 0	0	
TOTAL, CLASSIFIED SALARIES		= 0	0	
EMPLOYEE BENEFITS				
STRS	3100	+ 0	0	
PERS	3200	+ 0	0	
OASDI, Medicare & Retire. in Lieu	3300	+ 0	0	
Health and Welfare Benefits	3400	+ 0	0	
Unemployment Insurance	3500	+ 0	0	
Workers' Compensation	3600	+ 0	0	
Other Employee Benefits	3900	+ 0	0	
TOTAL, EMPLOYEE BENEFITS		= 0	0	
BOOKS AND SUPPLIES				
Other Supplies	4500	+ 0	0	
TOTAL, BOOKS AND SUPPLIES		= 0	0	
SERVICES, OTHER OPERATING EXPENSES				
Travel and Conferences	5200	+ 0	0	
Insurance	5400	+ 0	0	
Utilities and Housekeeping Services	5500	+ 0	0	
Rentals, Leases and Repairs	5600	+ 0	0	
Direct Costs - Interfund Services	5750-5799	+ 0	0	
Other Services and Operating Expenditures	5800	+ 0	0	
TOTAL, SERVICES AND OTHER OPERATING EXPENSES		= 0	0	

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

Fund Consolidation

Palm Springs Unified School District

RIVERSIDE County, California

description	Account Codes		1991/92 Actual	1992/93 Budget	Percent Difference
CAPITAL OUTLAY					
Sites and Improvements of Sites	6100	+	533,279	200,000	-62.5
Buildings and Improvements of Buildings	6200	+	6,942,334	1,607,902	-76.8
Books and Media for New and Expanded Libraries	6300	+	6,086	0	-100.0
Equipment	6400	+	447,881	239,101	-46.6
Equipment Replacement	6500	+	0	0	
TOTAL, CAPITAL OUTLAY		=	7,929,580	2,047,003	-74.2
OTHER OUTGO					
PERS Reduction from Revenue Limit	7270	+	0	0	
TOTAL, OTHER OUTGO		=	0	0	
TOTAL, EXPENDITURES		=	7,929,580	2,047,003	-74.2

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

Fund Consolidation

Palm Springs Unified School District

RIVERSIDE County, California

Description	Account Codes	1991/92 Actual	1992/93 Budget	Percent Difference
INTERFUND TRANSFERS				
INTERFUND TRANSFERS IN				
From: All Other Funds	8913	+ 1,188,465	0	-100.0
Other Authorized Interfund Transfers In	8919	+ 0	0	
(a) TOTAL, INTERFUND TRANSFERS IN		= 1,188,465	0	-100.0
INTERFUND TRANSFERS OUT				
Other Authorized Interfund Transfers Out	7619	+ 0	0	
(b) TOTAL, INTERFUND TRANSFERS OUT		= 0	0	
OTHER SOURCES/USES				
SOURCES				
State Apportionments School Facilities Apportionments	8935	+ 32,265,850	2,047,003	-93.7
Proceeds from Sale/Lease-Purchase of Land/Buildings	8953	+ 0	0	
Other Sources Transfers from Funds of Lapsed/Reorganized Districts	8965	+ 0	0	
Proceeds from Certificates of Participation	8971	+ 0	0	
Proceeds from Capital Leases	8972	+ 0	0	
All Other Sources	8979	+ 0	0	
(c) TOTAL, SOURCES		= 32,265,850	2,047,003	-93.7
USES				
Debt Service Debt Service/Other Debt Other Debt Service Payments	7639	+ 25,389,567	0	-100.0
Other Uses Transfers from Funds of Lapsed/Reorganized Districts	7651	+ 0	0	
(d) TOTAL, USES		= 25,389,567	0	-100.0
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)		= 8,064,748	2,047,003	-74.6

STATE SCHOOL BUILDING LEASE-PURCHASE FUND
Capitol Projects Fund

Schedule of Project Balances

Palm Springs Unified School District

RIVERSIDE County, California

Project Site/Location	Project Number	Total Revenue and Other Sources	Total Exp and Other Uses	Beginning Balance	Ending Balance
1. J-218 Totals (to be allocated among projects)	XXXXXXXXXX	33,542,849	33,319,147	274,437	498,139
DELLA LINDLEY ADDITION	22/67173-13	51,874	51,874	0	0
DESERT SPRINGS MIDDLE ADD	22/67173-16	29,690	29,690	0	0
SUNNY SANDS ADDITION	22/67173-12	13,199	-37,084	0	50,283
CC HIGH SCHOOL PHASE II	22/67173-09	502,873	739,903	237,029	0
CC MIDDLE	22/67173-10	63,754	31,975	0	31,779
JULIUS CORSINI ADM	22/67173-08	385	385	0	0
LANDAU ADDITION	22/67173-07	1,024,008	1,025,772	1,764	0
BUBBLING WELLS ELEMENTARY	22/67173-06	5,710,101	5,328,139	34,115	416,077
PS HIGH SCHOOL MODERN.	77/19201	0	0	0	0
CC ELEMENTARY MODERN.	77/19203	0	0	0	0
CAHUILLA ELEMENTARY MODERN.	77/19205	0	0	0	0
CATHERINE FINCHY MODERN.	77/19209	0	0	0	0
C HIGH SCHOOL	22/67173-01	22,089,651	22,089,651	0	0
CONTINUATION HIGH SCHOOL	22/67173-02	4,006,440	4,007,968	1,529	0
DESERT SPRINGS MIDDLE	22/67173-03	57	57	0	0
LANDAU ELEMENTARY	22/67173-04	0	0	0	0
1000 PALMS ELEMENTARY	22/67173-14	36,348	36,348	0	0
PS HIGH SCHOOL	22/67173-15	14,469	14,469	0	0

STATE SCHOOL BUILDING LEASE-PURCHASE FUND
Capitol Projects Fund

Schedule of Project Balances

Palm Springs Unified School District

RIVERSIDE County, California

Project Site/Location	Project Number	Total Revenue and Other Sources	Total Exp and Other Uses	Beginning Balance	Ending Balance
WYNNY SANDS ELEMENTARY	22/67173-05	0	0	0	0
Totals (must net to zero)	XXXXXXXXXX	0	0	0	0

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, California

Description	Account Codes	1991/92 Actual	1992/93 Budget	Percent Difference
A. REVENUES				
1) Revenue Limit Sources	8010-8099	+xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxx
2) Federal Revenues	8100-8299	+xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxx
3) Other State Revenues	8300-8599	+xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxx
4) Other Local Revenues	8600-8799	+ 1,087	750	-31.0
5) TOTAL REVENUES		= 1,087	750	-31.0
B. EXPENDITURES				
1) Certificated Salaries	1000-1999	+xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxx
2) Classified Salaries	2000-2999	+ 0	0	
3) Employee Benefits	3000-3999	+ 0	0	
4) Books and Supplies	4000-4999	+ 0	0	
5) Services, Other Operating Expense	5000-5999	+ 0	0	
6) Capital Outlay	6000-6599	+ 0	0	
7) Other Outgo	7100-7299	+ 0	0	
8) Direct Support/Indirect Costs	7300-7399	+xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxx
9) TOTAL EXPENDITURES		= 0	0	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		= 1,087	750	-31.0
OTHER FINANCING SOURCES/USES				
1) Interfund Transfers				
a) Transfers In	8910-8929	+ 0	0	
b) Transfers Out	7610-7629	- 0	0	
2) Other Sources/Uses				
a) Sources	8930-8979	+ 0	0	
b) Uses	7630-7699	- 0	0	
3) Contributions to Restricted Programs	8980-8999	+xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxx
4) TOTAL, OTHER FINANCING SOURCES/USES		= 0	0	

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

Palm Springs Unified School District

RIVERSIDE County, California

Description	Account Codes	1991/92 Actual	1992/93 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)				
		= 1,087	750	-31.0
F. FUND BALANCE, RESERVES				
1) Beginning Balance				
a) As of July 1 - Unaudited	9791	+ 14,649	15,736	7.4
b) Audit Adjustments	9792	+ 0	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX
c) As of July 1-Audited (Fla + Flb)		= 14,649	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX
d) Adjustment for Restatements	9793	+ 0	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX
e) Net Beginning Bal. (Flc + Fld)		= 14,649	15,736	7.4
2) Ending Balance, June 30 (E + Fle)				
(Beginning Balance in Budget Year)		= 15,736	16,486	4.8
Components of Ending Fund Balance				
a) Reserved Amounts				
Revolving Cash	9611	- 0	0	
Stores	9612	-XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Prepaid Expenditures	9613	- 0	0	
Other	9619	-XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX
General Reserve (EC 42124)	9630	-XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Legally Restricted Balances	9640	-XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX
b) Designated Amounts				
Designated for Economic Uncertainties	9710	- 15,736	16,486	4.8
Designated for	9720-9789	- 0	0	
		- 0	0	
		- 0	0	
c) Undesignated Amount				
	9790	= 0	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX
d) Unappropriated Amount				
	9790	=XXXXXXXXXXXXXXXXXX	0	XXXXXXXXXXXXXX

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

Palm Springs Unified School District

RIVERSIDE County, California

Description	Account Codes	1991/92 Actual
G. ASSETS		
1) Cash		
a) in County Treasury	9110	+ 15,506
b) in Banks	9120	+ 0
c) in Revolving Fund	9130	+ 0
d) with Fiscal Agent	9135	+ 0
e) collections awaiting deposit	9140	+ 0
2) Investments	9150	+ 0
3) Accounts Receivable	9160	+ 230
4) Due from Other Funds	9170	+ 0
5) Stores	9210	+xxxxxxxxxxxxxxxxxxxx
6) Prepaid Expenditures	9220	+ 0
7) Other Current Assets	9300	+ 0
8) TOTAL ASSETS		= 15,736
H. LIABILITIES		
1) Accounts Payable	9510	+ 0
2) Due to Other Funds	9520	+ 0
3) Deferred Revenue	9540	+ 0
4) Other Liabilities	9590	+ 0
5) TOTAL LIABILITIES		= 0
I. FUND EQUITY		
Ending Fund Balance, June 30 (must agree with line F2) (G8 - H5)		= 15,736

Final Actual, 9/15
 s of June 30, 1992

1992/93 BUDGET

| 33 | 67173 | 219 |

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

CALIFORNIA
 DEPT OF EDUCATION
 Form J-219

Palm Springs Unified School District

RIVERSIDE County, California

Description	Account Codes	1991/92 Actual	1992/93 Budget	Percent Difference
OTHER LOCAL REVENUES				
Local Revenue				
Sales				
Sale of Equipment/Supplies (per EC 39522)	8631	+ 0	0	
Leases and Rentals	8650	+ 0	0	
Interest	8660	+ 1,087	750	-31.0
TOTAL, OTHER LOCAL REVENUES		= 1,087	750	-31.0
TOTAL, REVENUES				
		= 1,087	750	-31.0

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

Palm Springs Unified School District

RIVERSIDE County, California

Description	Account Codes		1991/92 Actual	1992/93 Budget	Percent Difference
CLASSIFIED SALARIES					
Maintenance and Operations Salaries	2400	+	0	0	
Other Classified Salaries	2900	+	0	0	
TOTAL, CLASSIFIED SALARIES		=	0	0	
EMPLOYEE BENEFITS					
STRS	3100	+	0	0	
PERS	3200	+	0	0	
OASDI, Medicare & Retire. in Lieu	3300	+	0	0	
Health and Welfare Benefits	3400	+	0	0	
Unemployment Insurance	3500	+	0	0	
Workers' Compensation	3600	+	0	0	
Other Employee Benefits	3900	+	0	0	
TOTAL, EMPLOYEE BENEFITS		=	0	0	
BOOKS AND SUPPLIES					
Other Supplies	4500	+	0	0	
TOTAL, BOOKS AND SUPPLIES		=	0	0	
SERVICES, OTHER OPERATING EXPENSES					
Travel and Conferences	5200	+	0	0	
Insurance	5400	+	0	0	
Utilities and Housekeeping Services	5500	+	0	0	
Rentals, Leases and Repairs	5600	+	0	0	
Direct Costs - Interfund Services	5750-5799	+	0	0	
Other Services and Operating Expenditures	5800	+	0	0	
TOTAL, SERVICES AND OTHER OPERATING EXPENSES		=	0	0	

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

Palm Springs Unified School District

RIVERSIDE County, California

Description	Account Codes		1991/92 Actual	1992/93 Budget	Percent Difference
CAPITAL OUTLAY					
Sites and Improvements of Sites	6100	+	0	0	
Buildings and Improvements of Buildings	6200	+	0	0	
Books and Media for New and Expanded Libraries	6300	+	0	0	
Equipment	6400	+	0	0	
Equipment Replacement	6500	+	0	0	
TOTAL, CAPITAL OUTLAY		=	0	0	
OTHER OUTGO					
PERS Reduction from Revenue Limit	7270	+	0	0	
TOTAL, OTHER OUTGO		=	0	0	
TOTAL, EXPENDITURES		=	0	0	

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

Palm Springs Unified School District

RIVERSIDE County, California

Description	Account Codes	1991/92 Actual	1992/93 Budget	Percent Difference
INTERFUND TRANSFERS				
INTERFUND TRANSFERS IN				
From: General Fund/CSSF	8912	+ 0	0	
Other Authorized Interfund Transfers In	8919	+ 0	0	
(a) TOTAL, INTERFUND TRANSFERS IN		= 0	0	
INTERFUND TRANSFERS OUT				
To: General Fund/CSSF	7612	+ 0	0	
To: State School Building Fund	7613	+ 0	0	
To: Deferred Maintenance Fund	7615	+ 0	0	
Other Authorized Interfund Transfers Out	7619	+ 0	0	
(b) TOTAL, INTERFUND TRANSFERS OUT		= 0	0	
OTHER SOURCES/USES				
SOURCES				
Proceeds				
Proceeds from Sale/Lease-Purchase of Land/Buildings	8953	+ 0	0	
Other Sources				
Transfers from Funds of Lapsed/Reorganized Districts	8965	+ 0	0	
(c) TOTAL, SOURCES		= 0	0	
USES				
Debt Service				
Debt Service/Other Debt				
Other Debt Service Payments	7639	+ 0	0	
Other Uses				
Transfers from Funds of Lapsed/Reorganized Districts	7651	+ 0	0	
(d) TOTAL, USES		= 0	0	
TOTAL, OTHER FINANCING SOURCES/USES				
(a - b + c - d)		= 0	0	

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

CALIFORNIA
DEPT OF EDUCATION
Form J-226

Palm Springs Unified School District

RIVERSIDE County, California

Description	Account Codes	1991/92 Actual	1992/93 Budget	Percent Difference
A. REVENUES				
1) Revenue Limit Sources	8010-8099	+xxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxx	xxxxxxxxxxx
2) Federal Revenues	8100-8299	+ 0	0	
3) Other State Revenues	8300-8599	+ 6,135	0	-100.0
4) Other Local Revenues	8600-8799	+ 276,593	292,479	5.7
5) TOTAL REVENUES		= 282,728	292,479	3.4
B. EXPENDITURES				
1) Certificated Salaries	1000-1999	+xxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxx	xxxxxxxxxxx
2) Classified Salaries	2000-2999	+xxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxx	xxxxxxxxxxx
3) Employee Benefits	3000-3999	+xxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxx	xxxxxxxxxxx
4) Books and Supplies	4000-4999	+xxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxx	xxxxxxxxxxx
5) Services, Other Operating Expense	5000-5999	+xxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxx	xxxxxxxxxxx
6) Capital Outlay	6000-6599	+xxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxx	xxxxxxxxxxx
7) Other Outgo	7100-7299	+xxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxx	xxxxxxxxxxx
8) Direct Support/Indirect Costs	7300-7399	+xxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxx	xxxxxxxxxxx
9) TOTAL EXPENDITURES		=xxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxx	xxxxxxxxxxx
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)				
		= 282,728	292,479	3.4
D. OTHER FINANCING SOURCES/USES				
1) Interfund Transfers				
a) Transfers In	8910-8929	+ 0	0	
b) Transfers Out	7610-7629	- 0	0	
2) Other Sources/Uses				
a) Sources	8930-8979	+ 0	0	
b) Uses	7630-7699	- 286,898	605,844	111.2
3) Contributions to Restricted Programs	8980-8999	+xxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxx	xxxxxxxxxxx
4) TOTAL, OTHER FINANCING SOURCES/USES		= -286,898	-605,844	111.2

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

Palm Springs Unified School District

RIVERSIDE County, California

Description	Account Codes	1991/92 Actual	1992/93 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)				
		= -4,170	-313,365	7,414.7
F. FUND BALANCE, RESERVES				
1) Beginning Balance				
a) As of July 1 - Unaudited	9791	+ 317,535	313,365	-1.3
b) Audit Adjustments	9792	+ 0	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX
c) As of July 1-Audited (Fla + Flb)		= 317,535	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX
d) Adjustment for Restatements	9793	+ 0	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX
e) Net Beginning Bal. (Flc + Fld)		= 317,535	313,365	-1.3
2) Ending Balance, June 30 (E + F1e)				
(Beginning Balance in Budget Year)		= 313,365	0	-100.0
Components of Ending Fund Balance				
a) Reserved Amounts				
Revolving Cash	9611	-XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Stores	9612	-XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Prepaid Expenditures	9613	-XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Other	9619	-XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX
General Reserve (EC 42124)	9630	-XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Legally Restricted Balances	9640	-XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX
b) Designated Amounts				
Designated for Economic Uncertainties	9710	-XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Designated for	9720-9789	-XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX
		-XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX
		-XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX
		-XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX
c) Undesignated Amount	9790	= 313,365	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX
d) Unappropriated Amount	9790	=XXXXXXXXXXXXXXXXXX	0	XXXXXXXXXXXXXX

BOND INTEREST AND
REDEMPTION FUND
Debt Service Fund
FUND RECONCILIATION

Palm Springs Unified School District

RIVERSIDE County, California

Description	Account Codes	1991/92 Actual
G. ASSETS		
1) Cash		
a) in County Treasury	9110	+ 313,365
b) in Banks	9120	+ 0
c) in Revolving Fund	9130	+xxxxxxxxxxxxxxxxxxx
d) with Fiscal Agent	9135	+ 0
e) collections awaiting deposit	9140	+ 0
2) Investments	9150	+ 0
3) Accounts Receivable	9160	+ 0
4) Due from Other Funds	9170	+ 0
5) Stores	9210	+xxxxxxxxxxxxxxxxxxx
6) Prepaid Expenditures	9220	+ 0
7) Other Current Assets	9300	+ 0
8) TOTAL ASSETS		= 313,365
H. LIABILITIES		
1) Accounts Payable	9510	+ 0
2) Due to Other Funds	9520	+ 0
3) Deferred Revenue	9540	+ 0
4) Other Liabilities	9590	+ 0
5) TOTAL LIABILITIES		= 0
I. FUND EQUITY		
Ending Fund Balance, June 30 (must agree with line F2) (G8 - H5)		= 313,365

BOND INTEREST AND
REDEMPTION FUND
Debt Service Fund
REVENUE DETAIL

Palm Springs Unified School District

RIVERSIDE County, California

Description	Account Codes	1991/92 Actual	1992/93 Budget	Percent Difference
FEDERAL REVENUES				
Other Federal Revenue	8290	+ 0	0	
TOTAL, FEDERAL REVENUES		= 0	0	
OTHER STATE REVENUES				
Other State Revenue				
Tax Relief Subventions				
Restricted Levies - Other				
Voted Indebtedness Levies				
Homeowners' Exemptions	8571	+ 6,135	0	-100.0
Other Subventions/In-Lieu				
Taxes	8572	+ 0	0	
TOTAL, OTHER STATE REVENUES		= 6,135	0	-100.0
OTHER LOCAL REVENUES				
Local Revenue				
County and District Taxes				
Restricted Levies - Other				
Voted Indebtedness Levies				
Secured Roll	8611	+ 229,251	274,969	19.9
Unsecured Roll	8612	+ 7,406	17,510	136.4
Prior Years' Taxes	8613	+ 17,137	0	-100.0
Supplemental Taxes	8614	+ 5,298	0	-100.0
Penalties and Interest on				
Delinquent Non-Revenue				
Limit Taxes	8629	+ 107	0	-100.0
Interest	8660	+ 17,394	0	-100.0
Other Local Revenue				
All Other Local Revenue	8699	+ 0	0	
All Other Transfers In				
From All Others	8799	+ 0	0	
TOTAL, OTHER LOCAL REVENUES		= 276,593	292,479	5.7
TOTAL, REVENUES		= 282,728	292,479	3.4

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

Palm Springs Unified School District

RIVERSIDE County, California

Description	Account Codes	1991/92 Actual	1992/93 Budget	Percent Difference
INTERFUND TRANSFERS				
INTERFUND TRANSFERS IN				
Other Authorized Interfund Transfers In	8919	+	0	0
(a) TOTAL, INTERFUND TRANSFERS IN		=	0	0
INTERFUND TRANSFERS OUT				
To: General Fund	7614	+	0	0
Other Authorized Interfund Transfers Out	7619	+	0	0
(b) TOTAL, INTERFUND TRANSFERS OUT		=	0	0
OTHER SOURCES/USES				
SOURCES				
Other Sources				
Transfers from Funds of Lapsed/Reorganized Districts	8965	+	0	0
(c) TOTAL, SOURCES		=	0	0
USES				
Debt Service				
Bond Redemptions	7633	+	250,000	275,000
Bond Interest and Other Service Charges	7634	+	36,898	330,844
Debt Service/Other Debt Other Debt Service Payments	7639	+	0	0
Other Uses				
Transfers from Funds of Lapsed/Reorganized Districts	7651	+	0	0
(d) TOTAL, USES		=	286,898	605,844
				111.2

Final Actual, 9/15
s of June 30, 1992

1992/93 BUDGET

| 33 | 67173 | 226A |

BOND INTEREST & REDEMPTION FUND
DEBT SERVICE FUND

CALIFORNIA
DEPT OF EDUCATION
Form J-226A (Rev 01/91)

Analysis of Bonded Indebtedness

Palm Springs Unified School District

RIVERSIDE County, California

Description		1991-92 Actual
OUTSTANDING BONDED INDEBTEDNESS	July 1	+ 825,000
Bonds from Acquired District		+ 0
Bonds Sold		+ 0
Subtotal		= 825,000
Less: Bonds to Acquiring District		- 0
Less: Bonds Redeemed		- 250,000
OUTSTANDING BONDED INDEBTEDNESS	June 30	= 575,000
1. Restricted Balance, July 1	1991-92	+ 317,535
2. Tax Receipts	1991-92	+ 276,593
3. State and Federal Apportionments	1991-92	+ 6,135
4. Other Designated Revenue	1991-92	+ 0
5. Subtotal (Sum of lines 1 through 4)		= 600,263
6. Actual Expenditures or Other Uses	1991-92	- 286,898
7. Restricted Balance (Line 5 minus 6)	1992-93	= 313,365
8. Estimated Tax Receipts on the Unsecured Roll	1992-93	+ 17,510
9. Estimated State and Federal Apportionments	1992-93	+ 0
10. Other Estimated Revenue	1992-93	+ 0
11. Subtotal (Sum of lines 7 through 10)		= 330,875
12. Amount Budgeted for Expenditures, Other Uses, Transfers, and/or Reserve	1992-93	+ 605,844
13. Maximum Amount: District Tax Requirements (Line 12 minus 11)	1992-93	= 274,969
14. TAX RATE LIMIT		No Limit
15. TAX RATE (For use by County Auditor or entry of data secured from auditor)		
a) COMPUTED	1992-93	0.00522
b) LEVIED	1992-93	0.00522

TAX OVERRIDE FUND
Debt Service Fund

CALIFORNIA
DEPT OF EDUCATION
Form J-227

REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE

Palm Springs Unified School District

RIVERSIDE County, California

Description	Account Codes	1991/92 Actual	1992/93 Budget	Percent Difference
A. REVENUES				
1) Revenue Limit Sources	8010-8099	+XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX
2) Federal Revenues	8100-8299	+ 0	0	
3) Other State Revenues	8300-8599	+ -1	0	-100.0
4) Other Local Revenues	8600-8799	+ 1,028	0	-100.0
5) TOTAL REVENUES		= 1,027	0	-100.0
B. EXPENDITURES				
1) Certificated Salaries	1000-1999	+XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX
2) Classified Salaries	2000-2999	+XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX
3) Employee Benefits	3000-3999	+XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX
4) Books and Supplies	4000-4999	+XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX
5) Services, Other Operating Expense	5000-5999	+XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX
6) Capital Outlay	6000-6599	+XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX
7) Other Outgo	7100-7299	+XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX
8) Direct Support/Indirect Costs	7300-7399	+XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX
9) TOTAL EXPENDITURES		=XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		= 1,027	0	-100.0
OTHER FINANCING SOURCES/USES				
1) Interfund Transfers				
a) Transfers In	8910-8929	+ 0	0	
b) Transfers Out	7610-7629	- 4,582	0	-100.0
2) Other Sources/Uses				
a) Sources	8930-8979	+ 0	0	
b) Uses	7630-7699	- 0	0	
3) Contributions to Restricted Programs	8980-8999	+XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX
4) TOTAL, OTHER FINANCING SOURCES/USES		= -4,582	0	-100.0

TAX OVERRIDE FUND
Debt Service Fund

REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE

Palm Springs Unified School District

RIVERSIDE County, California

Description	Account Codes	1991/92 Actual	1992/93 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)				
		= -3,555	0	-100.0
FUND BALANCE, RESERVES				
1) Beginning Balance				
a) As of July 1 - Unaudited	9791	+ 3,556	0	-100.0
b) Audit Adjustments	9792	+ 0	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX
c) As of July 1-Audited (F1a + F1b)		= 3,556	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX
d) Adjustment for Restatements	9793	+ 0	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX
e) Net Beginning Bal. (F1c + F1d)		= 3,556	0	-100.0
2) Ending Balance, June 30 (E + F1e)				
(Beginning Balance in Budget Year)		= 1	0	-100.0
Components of Ending Fund Balance				
a) Reserved Amounts				
Revolving Cash	9611	-XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Stores	9612	-XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Prepaid Expenditures	9613	-XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Other	9619	-XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX
General Reserve (EC 42124)	9630	-XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Legally Restricted Balances	9640	-XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX
b) Designated Amounts				
Designated for Economic Uncertainties	9710	-XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Designated for	9720-9789	-XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX
		-XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX
		-XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX
c) Undesignated Amount	9790	= 1	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX
d) Unappropriated Amount	9790	=XXXXXXXXXXXXXXXXXX	0	XXXXXXXXXXXXXX

TAX OVERRIDE FUND
Debt Service Fund

FUND RECONCILIATION

Palm Springs Unified School District

RIVERSIDE County, California

Description	Account Codes	1991/92 Actual
G. ASSETS		
1) Cash		
a) in County Treasury	9110	+ 1
b) in Banks	9120	+ 0
c) in Revolving Fund	9130	+xxxxxxxxxxxxxxxxxxx
d) with Fiscal Agent	9135	+ 0
e) collections awaiting deposit	9140	+ 0
2) Investments	9150	+ 0
3) Accounts Receivable	9160	+ 0
4) Due from Other Funds	9170	+ 0
5) Stores	9210	+xxxxxxxxxxxxxxxxxxx
6) Prepaid Expenditures	9220	+ 0
7) Other Current Assets	9300	+ 0
8) TOTAL ASSETS		= 1
H. LIABILITIES		
1) Accounts Payable	9510	+ 0
2) Due to Other Funds	9520	+ 0
3) Deferred Revenue	9540	+ 0
4) Other Liabilities	9590	+ 0
5) TOTAL LIABILITIES		= 0
I. FUND EQUITY		
Ending Fund Balance, June 30 (must agree with line F2) (G8 - H5)		= 1

TAX OVERRIDE FUND
Debt Service Fund

REVENUE DETAIL

Palm Springs Unified School District

RIVERSIDE County, California

Description	Account Codes	1991/92 Actual	1992/93 Budget	Percent Difference
FEDERAL REVENUES				
Other Federal Revenue	8290	+ 0	0	
TOTAL, FEDERAL REVENUES		= 0	0	
OTHER STATE REVENUES				
Other State Revenue				
Tax Relief Subventions				
Restricted Levies - Other				
Voted Indebtedness Levies				
Homeowners' Exemptions	8571	+ -1	0	-100.0
Other Subventions/In-Lieu Taxes	8572	+ 0	0	
TOTAL, OTHER STATE REVENUES		= -1	0	-100.0
OTHER LOCAL REVENUES				
Local Revenue				
County and District Taxes				
Restricted Levies - Other				
Voted Indebtedness Levies				
Secured Roll	8611	+ -34	0	-100.0
Unsecured Roll	8612	+ 239	0	-100.0
Prior Years' Taxes	8613	+ 772	0	-100.0
Supplemental Taxes	8614	+ 51	0	-100.0
Non Ad Valorem Taxes				
Parcel Taxes	8621	+ 0	0	
Penalties and Interest on Delinquent Non-Revenue Limit Taxes	8629	+ 0	0	
Interest	8660	+ 0	0	
Other Local Revenue				
All Other Local Revenue	8699	+ 0	0	
TOTAL, OTHER LOCAL REVENUES		= 1,028	0	-100.0
TOTAL, REVENUES		= 1,027	0	-100.0

TAX OVERRIDE FUND
Debt Service Fund

OTHER FINANCING SOURCES/USES DETAIL

Palm Springs Unified School District

RIVERSIDE County, California

Description	Account Codes	1991/92 Actual	1992/93 Budget	Percent Difference
INTERFUND TRANSFERS				
INTERFUND TRANSFERS IN Other Authorized Interfund Transfers In	8919	+ 0	0	
(a) TOTAL, INTERFUND TRANSFERS IN		= 0	0	
INTERFUND TRANSFERS OUT Other Authorized Interfund Transfers Out	7619	+ 4,582	0	-100.0
(b) TOTAL, INTERFUND TRANSFERS OUT		= 4,582	0	-100.0
OTHER SOURCES/USES				
SOURCES				
Other Sources Transfer of School Building Aid	8961	+ 0	0	
Transfers from Funds of Lapsed/Reorganized Districts	8965	+ 0	0	
(c) TOTAL, SOURCES		= 0	0	
USES				
Debt Service State School Building Repayment	7632	+ 0	0	
Payments to Original District for Acquisition of Property	7636	+ 0	0	
Debt Service/Other Debt Other Debt Service Payments	7639	+ 0	0	
Other Uses Transfers from Funds of Lapsed/Reorganized Districts	7651	+ 0	0	
Transfer of School Building Aid	7661	+ 0	0	
(d) TOTAL, USES		= 0	0	

GENERAL FUND
Continuation Education Program

CALIFORNIA
DEPT OF EDUCATION
Form J-301CE (Rev 01/91)

Revenues, Expenditures and Changes in Fund Balance

Palm Springs Unified School District

RIVERSIDE County, California

Description	Account Codes	Total Program
A. REVENUES		
1) Revenue Limit Sources	8010-8099	+ 745,530
2) Federal Revenues	8100-8299	+ 4,000
3) Other State Revenues	8300-8599	+ 23,450
4) Other Local Revenues	8600-8799	+ 7,394
5) TOTAL, REVENUES		= 780,374
B. EXPENDITURES		
1) Certificated Salaries	1000-1999	+ 625,478
2) Classified Salaries	2000-2999	+ 81,860
3) Employee Benefits	3000-3999	+ 176,456
4) Books and Supplies	4000-4999	+ 40,688
5) Services, Other Operating Expenses	5000-5999	+ 82,903
6) Capital Outlay	6000-6599	+ 462
7) Other Outgo	7100-7299	+ 6,167
8) Direct Support/Indirect Costs	7300-7399	+ 0
9) TOTAL, EXPENDITURES		= 1,014,014
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B9)		= -233,640
D. OTHER FINANCING SOURCES/USES		
1) Interfund Transfers		
a) Transfers In	8910-8929	+ 0
b) Transfers Out	7610-7629	- 0
2) Other Sources/Uses		
a) Sources	8930-8979	+ 0
b) Uses	7630-7699	- 0
3) Contributions to Restricted Programs	8980-8999	+ 0
4) TOTAL, OTHER FINANCING SOURCES/USES		= 0

GENERAL FUND
Continuation Education Program

Revenues, Expenditures and Changes in Fund Balance

Palm Springs Unified School District

RIVERSIDE County, California

Description	Account Codes	Total Program
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		
		= -233,640
F. FUND BALANCE, RESERVES		
1) Beginning Balance		
a) As of July 1 - Unaudited		+ 95,109
b) Audit Adjustments		+ 0
c) As of July 1-Audited (F1a + F1b)		= 95,109
d) Adjustment for Restatements		+ 0
e) Net Beginning Balance(F1c + F1d)		= 95,109
2) Ending Balance, June 30 (E + F1e) (Beginning Balance in budget year)		= -138,531
Components of Ending Fund Balance		
a) Reserved Amounts		
Revolving Cash	9611	-XXXXXXXXXXXXXXXXXX
Stores	9612	-XXXXXXXXXXXXXXXXXX
Prepaid Expenditures	9613	- 0
General Reserve (EC 42124)	9630	-XXXXXXXXXXXXXXXXXX
Restricted Program Balances		- 0
b) Designated Amounts		
Designated for Economic Uncertainties	9710	- 0
Designated for	9720-9789	- 0
-----		- 0
-----		- 0
-----		- 0
c) Undesignated Amount	9790	= -138,531
d) Unappropriated Amount		XXXXXXXXXXXXXXXXXX

GENERAL FUND

J-385 Current Expense Formula/Minimum Classroom Compensation

CALIFORNIA
DEPT OF EDUCATION
Form J-385 (Rev 02/92)

Palm Springs Unified School District

RIVERSIDE County, California

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.
100 - Certificated Salaries		28,780,013	301	87,438	303	28,692,575	305	15,806	307	28,676,769	309
2000 - Classified Salaries		8,235,179	311	59,758	313	8,175,421	315	53,312	317	8,122,109	319
300 - Employee Benefits		9,771,647	321	205,961	323	9,565,686	325	15,500	327	9,550,186	329
400 - Books, Supplies Equip Replace. (6500)		2,602,644	331	292,397	333	2,310,247	335	221,276	337	2,088,971	339
5000 - Services... & (7300) Direct Support.		7,032,946	341	219,920	343	6,813,026	345	2,464,299	347	4,348,727	349
TOTAL						55,556,955	365	TOTAL		52,786,762	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 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.
1. Teacher Salaries as Per E.C. 41011.....		1100	23,762,065 375
2. Salaries of Instructional Aides Per E.C. 41011.....		2100	1,943,478 380
3. STRS - Teachers.....		3110	1,849,607 382
4. PERS - Instructional Aides.....		3210	415 383
5. GASDI - Regular, Medicare and Retirement in Lieu.....		3310/3330/3350	329,445 384
6. Health & Welfare Benefits - Teachers & Aides (E.C. 41372)..... (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)		3410	3,838,035 385
7. Unemployment Insurance for Teachers and Instructional Aides.....		3510	25,848 390
8. Workers' Compensation Insurance for Teachers and Instructional Aides.....		3610	572,647 392
9. Tax Shelter Annuities (E.C. 22310).....		3900	0 393
10. SUB-TOTAL Salaries and Benefits (Sum Lines 1 - 9).....			32,321,540 395
11. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.....			1,618,892
12. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4.....			47,840 396
13. TOTAL SALARIES AND BENEFITS.....			30,654,808 397

14. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369).....	58.07%
--	--------

Line 14 must equal or exceed 60% for elementary, 55% for unified and 50% for secondary to avoid penalty under the provisions of E.C. 41372.

FEDERAL AND STATE GRANT AWARDS, REVENUES, AND EXPENDITURES
FOR ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES
(GRANTS)

CALIFORNIA
DEPT OF EDUCATION
Form J-390 (Rev 02/92)

Palm Springs Unified School District

RIVERSIDE County, California

FEDERAL PROGRAM NAME	PL94-142	BASIC ED	ENG LITERAC	SLIAG	VOC EDT-III	VOC ED T-II	DRUG ABUSE	EISENHOWER
FEDERAL CATALOG NUMBER	MAST PLAN	84.002			84.049	80.049	84.186	84.165
REVENUE ACCOUNT	8181	8290	8290	8290	8240	8240	8210	8190
AWARD								
1) Prior Year Carryover	0	0	13,379	0	0	0	14,154	21,615
Current Year Award	441,654	21,100	180,000	138,031	3,325	57,665	81,099	31,827
3) Required Matching Funds	0	0	0	0	0	0	0	0
Total Award (sum of lines 1, 2, and 3)	441,654	21,100	193,379	138,031	3,325	57,665	95,253	53,442
REVENUES								
Revenue Deferred from the Prior Year	0	0	0	0	0	0	14,154	21,615
Cash Received in Current Year	331,240	18,900	77,282	62,878	2,494	43,249	81,099	31,827
7) Contributed Matching Funds	0	0	0	0	0	0	0	0
Total Available (sum of lines 5, 6 and 7)	331,240	18,900	77,282	62,878	2,494	43,249	95,253	53,442
EXPENDITURES								
Donor-Authorized Expenditures	441,654	17,310	193,379	137,621	2,663	39,450	74,772	28,909
10) Non Donor-Authorized Expenditures	31,254	0	0	0	0	0	0	0
11) Total Expenditures (line 9 plus line 10)	472,908	17,310	193,379	137,621	2,663	39,450	74,772	28,909
Amounts Included in Line 6 above for Prior Year Adjustments	0	0	0	0	0	0	0	0
Calculation of deferred Revenue or Accounts Payable, and Accounts Receivable Amounts (line 8 minus line 9 plus line 12)	-110,414	1,590	-116,097	-74,743	-169	3,799	20,481	24,533
13a) Deferred Revenue	0	0	0	0	0	0	20,481	24,533
b) Accounts Payable	0	1,590	0	0	0	3,799	0	0
13c) Accounts Receivable	110,414	0	116,097	74,743	169	0	0	0
Unused Grant Award (If Carryover is Allowed, enter line 4 minus line 9)	0	0	0	0	0	0	20,481	24,533
15) Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	441,654	17,310	193,379	137,621	2,663	39,450	74,772	28,909

FEDERAL AND STATE GRANT AWARDS, REVENUES, AND EXPENDITURES
FOR ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES
(GRANTS)

Palm Springs Unified School District

RIVERSIDE County, California

FEDERAL PROGRAM NAME	JTPA INSCHL	JTPA SUM 91	WORKABIL 92	WORKABIL 91	LOW INCID	FED PRESCHL	AB2666 NRIS	SPE ED INSV
FEDERAL CATALOG NUMBER	17.250	17.250	84.174	84.174	84.027	84.173		84.029
REVENUE ACCOUNT	8170	8170	8182	8182	8182	8182	8182	8182
AWARD								
Prior Year Carryover	0	0	0	2,107	0	0	0	0
Current Year Award	37,071	70,511	21,499	0	5,032	48,823	1,972	5,455
3) Required Matching Funds	0	0	0	0	0	0	0	0
Total Award (sum of lines 1, 2, and 3)	37,071	70,511	21,499	2,107	5,032	48,823	1,972	5,455
REVENUES								
Revenue Deferred from the Prior Year	0	0	0	0	0	0	0	0
Cash Received in Current Year	35,583	64,575	16,124	2,107	0	39,415	1,479	4,091
7) Contributed Matching Funds	0	0	0	0	0	0	0	0
Total Available (sum of lines 5, 6 and 7)	35,583	64,575	16,124	2,107	0	39,415	1,479	4,091
EXPENDITURES								
Donor-Authorized Expenditures	41,880	64,575	19,837	2,107	5,032	48,823	1,972	5,455
Non Donor-Authorized Expenditures	0	0	0	0	0	0	0	0
11) Total Expenditures (line 9 plus line 10)	41,880	64,575	19,837	2,107	5,032	48,823	1,972	5,455
Amounts Included in Line 6 above for Prior Year Adjustments	0	0	0	0	0	0	0	0
Calculation of deferred Revenue or Accounts Payable, and Accounts Receivable Amounts (line 8 minus line 9 plus line 12)	-6,297	0	-3,713	0	-5,032	-9,408	-493	-1,364
13a) Deferred Revenue	0	0	0	0	0	0	0	0
Accounts Payable	0	0	0	0	0	0	0	0
13c) Accounts Receivable	6,297	0	3,713	0	5,032	9,408	493	1,364
Unused Grant Award (If Carryover is Allowed, enter line 4 minus line 9)	0	0	1,662	0	0	0	0	0
Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	41,880	64,575	19,837	2,107	5,032	48,823	1,972	5,455

FEDERAL AND STATE GRANT AWARDS, REVENUES, AND EXPENDITURES
FOR ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES
(GRANTS)

Elm Springs Unified School District

RIVERSIDE County, California

STATE PROGRAM NAME	FUND 702	FUND 701	FUND 700	MASON	TOBACCO	91/92	91/92	90/91
STATE ID NUMBER (if any)	S.LATCHKEY	S.PRESCHOOL	C.CHILDCARE	GRANT-CV	GRANT	CADPE-HRS	CADPE	CADPE-HRS
REVENUE ACCOUNT	8530	8510	8530	8590	8580	8580	8580	8580
AWARD								
1) Prior Year Carryover	0	0	0	0	16,757	0	0	2,659
Current Year Award	192,154	88,337	364,100	3,325	61,506	18,230	35,360	0
3) Required Matching Funds	0	0	0	0	0	0	0	0
Total Award (sum of lines 1, 2, and 3)	192,154	88,337	364,100	3,325	78,263	18,230	35,360	2,659
REVENUES								
Revenue Deferred from the Prior Year	0	0	0	0	16,757	0	0	2,659
Cash Received in Current Year	254,676	46,130	346,037	0	61,506	10,938	21,216	0
7) Contributed Matching Funds	0	0	0	0	0	0	0	0
Total Available (sum of lines 5, 6, and 7)	254,676	46,130	346,037	0	78,263	10,938	21,216	2,659
EXPENDITURES								
Donor-Authorized Expenditures	263,831	88,487	376,375	3,191	66,588	18,230	35,360	2,659
10) Non Donor-Authorized Expenditures	0	0	0	0	0	0	0	0
11) Total Expenditures (line 9 plus line 10)	263,831	88,487	376,375	3,191	66,588	18,230	35,360	2,659
Amounts Included in Line 6 above for Prior Year Adjustments	0	0	0	0	0	0	0	0
12) Calculation of Deferred Revenue or Accounts Payable, and Accounts Receivable amounts (line 8 minus line 9 plus line 12)	-9,155	-42,357	-30,338	-3,191	11,675	-7,292	-14,144	0
13a) Deferred Revenue	0	0	0	0	11,675	0	0	0
13b) Accounts Payable	0	0	0	0	0	0	0	0
13c) Accounts Receivable	9,155	42,357	30,338	3,191	0	7,292	14,144	0
14) Unused Grant Award (If Carryover is Allowed, enter line 4 minus line 9)	0	0	0	0	11,675	0	0	0
15) Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	263,831	88,487	376,375	3,191	66,588	18,230	35,360	2,659

FEDERAL AND STATE GRANT AWARDS, REVENUES, AND EXPENDITURES
FOR ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES
(GRANTS)

Palm Springs Unified School District

RIVERSIDE County, California

STATE PROGRAM NAME	90/91	SB1274	SB1882	KF & LAN	MENTOR	EIA-SCE	EIA-LEP	SIP
STATE ID NUMBER (if any)	CADPE	RESTRUCT	STAFF DEV	AB1470				
REVENUE ACCOUNT	8490	8490	8419	8424	8422	8346	8346	8344

AWARD								
1) Prior Year Carryover	11,465	0	80,312	6,785	16,275	8,180	30,887	159,936
2) Current Year Award	0	78,000	88,034	0	161,700	200,607	436,624	904,302
3) Required Matching Funds	0	0	0	0	0	0	0	0
4) Total Award (sum of lines 1, 2, and 3)	11,465	78,000	168,346	6,785	177,975	208,787	467,511	1,064,238

REVENUES								
5) Revenue Deferred from the Prior Year	11,465	0	80,312	6,785	16,275	8,180	30,887	159,963
6) Cash Received in Current Year	0	78,000	88,034	7,218	161,700	200,607	436,624	904,514
7) Contributed Matching Funds	0	0	0	0	0	0	0	0
8) Total Available (sum of lines 5, 6, and 7)	11,465	78,000	168,346	14,003	177,975	208,787	467,511	1,064,477

EXPENDITURES								
9) Donor-Authorized Expenditures	11,465	31,911	87,929	14,003	151,138	192,907	431,001	945,380
10) Non Donor-Authorized Expenditures	0	0	0	0	0	0	0	0
11) Total Expenditures (line 9 plus line 10)	11,465	31,911	87,929	14,003	151,138	192,907	431,001	945,380
12) Amounts Included in Line 6 above for Prior Year Adjustments	0	0	0	0	0	0	0	0
13) Calculation of Deferred Revenue or Accounts Payable, and Accounts Receivable amounts (line 8 minus line 9 plus line 12)	0	46,089	80,417	0	26,837	15,880	36,510	119,097
13a) Deferred Revenue	0	46,089	80,417	0	17,135	15,880	36,510	119,097
13b) Accounts Payable	0	0	0	0	9,702	0	0	0
13c) Accounts Receivable	0	0	0	0	0	0	0	0
14) Unused Grant Award (If Carryover is Allowed, enter line 4 minus line 9)	0	46,089	80,417	0	26,837	15,880	36,510	119,097
15) Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	11,465	31,911	87,929	14,003	151,138	192,907	431,001	945,380

FEDERAL AND STATE GRANT AWARDS, REVENUES, AND EXPENDITURES
FOR ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES
(ENTITLEMENTS)

Palm Springs Unified School District

RIVERSIDE County, California

STATE PROGRAM NAME	GATE	HOME TO SCH	INST MATK-8	INST MAT912	SUPPL GRANT	10GR COUNSE		
STATE ID NUMBER (if any)	103	103	116	115	112			
REVENUE ACCOUNT	8331	8342	8415	8416	8431	8421		
AWARD								
1) Prior Year Restricted Ending Balance	0	0	12,216	2,295	200,318	9,146		
2) Current Year Award	109,962	994,139	347,750	70,074	105,357	20,842		
3) Required Matching Funds	331,940	977,237	0	0	0	0		
4) Total Available Award (sum of lines 1, 2, and 3)	441,902	1,971,376	359,966	72,369	305,675	29,988		
REVENUES								
5) Current Year Revenue Received	109,962	994,139	347,750	70,074	105,357	20,842		
6) Amounts Included in Line 5 for Prior Year Adjustments	0	0	0	0	0	0		
7) Accounts Receivable (line 2 minus lines 5 and 6)	0	0	0	0	0	0		
8) Contributed Matching Funds	331,940	977,237	0	0	0	0		
9) Total Available (sum of lines 5, 7, and 8)	441,902	1,971,376	347,750	70,074	105,357	20,842		
EXPENDITURES								
10) Donor-Authorized Expenditures	397,306	1,971,376	284,188	53,822	200,318	5,992		
11) Non Donor-Authorized Expenditures	0	0	0	0	0	0		
12) Total Expenditures (line 10 plus line 11)	397,306	1,971,376	284,188	53,822	200,318	5,992		
RESTRICTED ENDING BALANCE								
13) Current Year (line 4 minus line 10)	44,596	0	75,778	18,547	105,357	23,996		

DISTRICT BUDGET AND
ACTUAL FINANCIAL REPORT

Fiscal Year 1992/93

Palms Springs Unified School District

RIVERSIDE County, California

UNAUDITED
ACTUALS

BUDGET

J-201E EXPENDITURE DETAIL

ay	Direct Costs for Interprogram/Interfund Services should be -0- or negative in columns C & F.					Okay
	*** 6.a. *** o 5710-49 should equal -0- in Column C.					
	Z 201-5710-5749::	0::0			0::0	
ay	*** 6.b. *** o 5750-99 should normally be negative or -0- in Column C.					Okay
	ZN 201-5750-5799::	-3,782::0			-67,730::0	
Okay	Direct Support/Indirect Costs should be -0- or negative in columns C & F.					Okay
	*** 7.a. *** o 7310-49 should equal -0- in Column C.					
	Z 201-7310-7349::	0::0			0::0	
Okay	*** 7.b. *** o 7350-99 should normally be negative or -0- in Column C.					Okay
	ZN 201-7350-7399::	-69,738::0			0::0	

J-201O OTHER SOURCES/USES DETAIL

ay	Check the Contributions to Restricted Programs (8980-8999) to see that:					Okay
	*** 8.a. *** o 8980-99 should equal -0- in Column C.					
	Z 201-8980-8999::	0::0			0::0	
	STATUTORY CONTRIB-SP ED	-95,382	95,382	-95,382	95,382	
	DRIVER TRAINING-PRIOR YR	18,124	-18,124	0	0	
	GATE	-331,940	331,940	-344,219	344,219	
	SP ED-MASTER PLAN	-579,875	579,875	-1,077,565	1,077,565	
	CATEGORICAL PROGRAMS	-30,914	30,914	0	0	
	TRANSPORTATION	-918,475	918,475	-1,204,716	1,204,716	
	ROUTINE RPR & GEN MAINT	-1,402,176	1,402,176	-1,530,375	1,530,375	
Exception	*** 8.b. *** o Columns A entries should be negative, & Column B entries should be positive.					Okay
	N 201-8980-8999(1)::	-3,340,638::0			-4,252,257::0	
	STATUTORY CONTRIB-SP ED	-95,382	95,382	-95,382	95,382	
	DRIVER TRAINING-PRIOR YR	18,124	-18,124	0	0	
	GATE	-331,940	331,940	-344,219	344,219	
	SP ED-MASTER PLAN	-579,875	579,875	-1,077,565	1,077,565	
	CATEGORICAL PROGRAMS	-30,914	30,914	0	0	
	TRANSPORTATION	-918,475	918,475	-1,204,716	1,204,716	
	ROUTINE RPR & GEN MAINT	-1,402,176	1,402,176	-1,530,375	1,530,375	
	P 201-8980-8999(2)::	3,340,638::0			4,252,257::0	
	STATUTORY CONTRIB-SP ED	-95,382	95,382	-95,382	95,382	
	DRIVER TRAINING-PRIOR YR	18,124	-18,124	0	0	
	GATE	-331,940	331,940	-344,219	344,219	
	SP ED-MASTER PLAN	-579,875	579,875	-1,077,565	1,077,565	
	CATEGORICAL PROGRAMS	-30,914	30,914	0	0	
	TRANSPORTATION	-918,475	918,475	-1,204,716	1,204,716	
	ROUTINE RPR & GEN MAINT	-1,402,176	1,402,176	-1,530,375	1,530,375	

J-201 FUND SUMMARY

Okay	*** 9.a. *** Restricted ending balance (line F2) should be positive or -0-.					Okay
	P 201-81(2)::	1,526,375::0			1,971,818::0	
Exception	*** 9.b. *** Amounts for Revolving Cash, Prepaid Expenditures and/or Stores should be reserved.					N/A
	FF 201-9611::201-9130	20,000::20,000				
	FF 201-9612::2	343,643::0				
	FF 201-9613::201-9220	0::0				
ay	*** 9.c. *** Ending fund balance (page 2, line F2) should agree with ending fund balance in Fund Reconciliati					N/A
	FF 201-81::201-82	7,635,544::7,635,544				

ADULT, CAFETERIA, CHILD DEVELOPMENT FUNDS

*** 10.a. *** Ending fund balance (page 2, line F2) should agree with ending fund balance in Fund Reconciliat__N/A
FF B1::B2 360,741::360,741

Number: 203 CAFETERIA FUND/ACCOUNT

ADULT, CAFETERIA, CHILD DEVELOPMENT FUNDS

*** 10.a. *** Ending fund balance (page 2, line F2) should agree with ending fund balance in Fund Reconciliat__N/A
FF B1::B2 78,994::78,994

Number: 204 CHILD DEVELOPMENT FUND

ADULT, CAFETERIA, CHILD DEVELOPMENT FUNDS

*** 10.a. *** Ending fund balance (page 2, line F2) should agree with ending fund balance in Fund Reconciliat__N/A
FF B1::B2 0::0

Number: 205 DEFERRED MAINTENANCE FUND

ALL OTHER FUNDS

*** 10.a. *** Ending fund balance (page 2, line F2) should agree with ending fund balance in Fund Reconciliat__N/A
FF B1::B2 519,378::519,378

Number: 207 SPECIAL RESERVE FUND

ALL OTHER FUNDS

*** 10.a. *** Ending fund balance (page 2, line F2) should agree with ending fund balance in Fund Reconciliat__N/A
FF B1::B2 1,001,694::1,001,694

Number: 217 CAPITAL FACILITIES ACCOUNT/FUND

ALL OTHER FUNDS

*** 10.a. *** Ending fund balance (page 2, line F2) should agree with ending fund balance in Fund Reconciliat__N/A
FF B1::B2 1,344,369::1,344,369

Number: 218 STATE SCHOOL BUILDING

ALL OTHER FUNDS

*** 10.a. *** Ending fund balance (page 2, line F2) should agree with ending fund balance in Fund Reconciliat__N/A
FF B1::B2 498,139::498,139

Number: 219 SPECIAL RESERVE FUND

ALL OTHER FUNDS

*** 10.a. *** Ending fund balance (page 2, line F2) should agree with ending fund balance in Fund Reconciliat__N/A
FF B1::B2 15,736::15,736

Number: 226 BOND INTEREST AND REDEMPTION FUND

ALL OTHER FUNDS

*** 10.a. *** Ending fund balance (page 2, line F2) should agree with ending fund balance in Fund Reconciliat__N/A
FF B1::B2 313,365::313,365

Number: 227 TAX OVERRIDE FUND

ALL OTHER FUNDS

The Following Messages reference the above exceptions:
=====

- 8.b. Driver Training entry is a prior year adjustment.
- 9.b. Software error. Account 201-9612 not being compared with 201-9210.

School District

Technical Review Checklist

CDS Code

33 - 67173

1991-92

Note: Procedures shaded and marked with an * are performed by the state software:

1992-93

ACTUALS

Initial here *(Handwritten initials)* if technical software program was generated and reviewed.

BUDGET

Expenditure Review (J-201E)

6. Direct Costs of Interprogram/Interfund Services

- a. Check to see that the Direct Costs of Interprogram Services (#5710-5749) nets to zero in columns C & F.
- b. Check to see that the Direct Costs of Interfund Services (#5750-5799) nets to zero or reflects a negative amount in columns C & F.

7. Direct Support/Indirect Costs of Interprogram/Interfund Services

- a. Check to see that the Direct Support/Indirect Costs of Interprogram Services (#7310-7349) nets to zero in columns C & F.
- b. Check to see that the Direct Support/Indirect Costs of Interfund Services (#7350-7399) nets to zero or reflects a negative amount in columns C & F.

Other Sources/Uses Review (J-201O)

8. Contributions to Restricted Programs

- a. Check to see that the reported Contributions to Restricted programs (#8980-8999) nets to zero in columns C & F.
- b. Check to see that the reported Contributions to Restricted programs in columns A & D are negative entries AND that columns B & E are positive entries (Except for prior year adjustments).

Fund Balance Summary Review (J-201)

9. Ending Fund Balance

- a. Verify that the Restricted Ending Fund balances (Line F.2, columns B & E) are positive. If the balance is negative, review the adequacy of the amounts reported on Line D.3, Contributions to Restricted programs.
- b. Review amounts reported on the Fund Reconciliation under accounts Revolving Fund Cash, Stores, and Prepaid Expenditures, and determine if amounts have been adequately reserved for those accounts in both the 1991-92 fiscal year and the 1992-93 budget year.
- c. Verify that the 1991-92 ending fund balance entered on line F.2, column C, agrees with the Fund Equity balance on line I, column C of the Fund Reconciliation form.
- d. Verify that the 1991-92 ending fund balances entered on line F.2, columns A, B, & C, agrees with the 1992-93 beginning fund balance, line F.1a., columns D, E, & F.
- e. Verify that the sum total of all components (#9611 to #9789) of the ending fund balance DO NOT EXCEED the ending balance reported on line F.2, columns D, E, & F.

OTHER FUNDS: ADULT EDUCATION

(Note: Enter name of fund and duplicate this section for additional funds.)

Ending Fund Balance

- a. Verify that the 1991-92 ending fund balance entered on line F.2 agrees with the Fund Equity balance on line I on the Fund Reconciliation form.
- b. Review amounts reported on the Fund Reconciliation under accounts Revolving Fund Cash, Stores, and Prepaid Expenditures and determine if amounts have been adequately reserved for those accounts in both the 1991-92 fiscal year and 1992-93 budget year.
- c. Verify that the 1991-92 ending fund balance, entered on line F.2 agrees with the 1992-93 beginning fund balance entered on line F.1a.
- d. Verify that the sum of all components (#9611 to #9789) of the ending fund balance DO NOT EXCEED the ending fund balance reported on line F.2.

School District

Technical Review Checklist

CDS Code 33 - 67173

1991-92

*Note: Procedures shaded and marked with an * are performed by the state software.*

1992-93

ACTUALS

Initial here if technical software program was generated and reviewed.

BUDGET

OTHER FUNDS: CAPITAL FACILITIES

(Note: Enter name of fund and duplicate this section for additional funds.)

Ending Fund Balance

a. Verify that the 1991-92 ending fund balance entered on line F.2 agrees with the Fund Equity balance on line I on the Fund Reconciliation form.

b. Review amounts reported on the Fund Reconciliation under accounts Revolving Fund Cash, Stores, and Prepaid Expenditures and determine if amounts have been adequately reserved for those accounts in both the 1991-92 fiscal year and 1992-93 budget year.

c. Verify that the 1991-92 ending fund balance, entered on line F.2 agrees with the 1992-93 beginning fund balance entered on line F.1a.

d. Verify that the sum of all components (#9611 to #9789) of the ending fund balance DO NOT EXCEED the ending fund balance reported on line F.2.

OTHER FUNDS: STATE SCHOOL BUILDING

(Note: Enter name of fund and duplicate this section for additional funds.)

Ending Fund Balance

a. Verify that the 1991-92 ending fund balance entered on line F.2 agrees with the Fund Equity balance on line I on the Fund Reconciliation form.

b. Review amounts reported on the Fund Reconciliation under accounts Revolving Fund Cash, Stores, and Prepaid Expenditures and determine if amounts have been adequately reserved for those accounts in both the 1991-92 fiscal year and 1992-93 budget year.

c. Verify that the 1991-92 ending fund balance, entered on line F.2 agrees with the 1992-93 beginning fund balance entered on line F.1a.

d. Verify that the sum of all components (#9611 to #9789) of the ending fund balance DO NOT EXCEED the ending fund balance reported on line F.2.

OTHER FUNDS: SPECIAL RESERVE

(Note: Enter name of fund and duplicate this section for additional funds.)

Ending Fund Balance

a. Verify that the 1991-92 ending fund balance entered on line F.2 agrees with the Fund Equity balance on line I on the Fund Reconciliation form.

b. Review amounts reported on the Fund Reconciliation under accounts Revolving Fund Cash, Stores, and Prepaid Expenditures and determine if amounts have been adequately reserved for those accounts in both the 1991-92 fiscal year and 1992-93 budget year.

c. Verify that the 1991-92 ending fund balance, entered on line F.2 agrees with the 1992-93 beginning fund balance entered on line F.1a.

d. Verify that the sum of all components (#9611 to #9789) of the ending fund balance DO NOT EXCEED the ending fund balance reported on line F.2.

OTHER FUNDS: BOND INT. & REDEMPTION

(Note: Enter name of fund and duplicate this section for additional funds.)

Ending Fund Balance

a. Verify that the 1991-92 ending fund balance entered on line F.2 agrees with the Fund Equity balance on line I on the Fund Reconciliation form.

b. Review amounts reported on the Fund Reconciliation under accounts Revolving Fund Cash, Stores, and Prepaid Expenditures and determine if amounts have been adequately reserved for those accounts in both the 1991-92 fiscal year and 1992-93 budget year.

c. Verify that the 1991-92 ending fund balance, entered on line F.2 agrees with the 1992-93 beginning fund balance entered on line F.1a.

d. Verify that the sum of all components (#9611 to #9789) of the ending fund balance DO NOT EXCEED the ending fund balance reported on line F.2.

Technical Review Checklist

CDS Code

33 - 67173

1991-92

Note: Procedures shaded and marked with an * are performed by the state software.

1992-93

ACTUALS

Initial here _____ if technical software program was generated and reviewed.

BUDGET

OTHER FUNDS: TAX OVERRIDE

(Note: Enter name of fund and duplicate this section for additional funds.)

Ending Fund Balance

- a. Verify that the 1991-92 ending fund balance entered on line F.2 agrees with the Fund Equity balance on line I on the Fund Reconciliation form.
- b. Review amounts reported on the Fund Reconciliation under accounts Revolving Fund Cash, Stores, and Prepaid Expenditures and determine if amounts have been adequately reserved for those accounts in both the 1991-92 fiscal year and 1992-93 budget year.
- c. Verify that the 1991-92 ending fund balance, entered on line F.2 agrees with the 1992-93 beginning fund balance entered on line F.1a.
- d. Verify that the sum of all components (#9611 to #9789) of the ending fund balance DO NOT EXCEED the ending fund balance reported on line F.2.

Handwritten initials and marks in boxes.

OTHER FUNDS:

(Note: Enter name of fund and duplicate this section for additional funds.)

Ending Fund Balance

- a. Verify that the 1991-92 ending fund balance entered on line F.2 agrees with the Fund Equity balance on line I on the Fund Reconciliation form.
- b. Review amounts reported on the Fund Reconciliation under accounts Revolving Fund Cash, Stores, and Prepaid Expenditures and determine if amounts have been adequately reserved for those accounts in both the 1991-92 fiscal year and 1992-93 budget year.
- c. Verify that the 1991-92 ending fund balance, entered on line F.2 agrees with the 1992-93 beginning fund balance entered on line F.1a.
- d. Verify that the sum of all components (#9611 to #9789) of the ending fund balance DO NOT EXCEED the ending fund balance reported on line F.2.

Empty boxes for data entry.

OTHER FUNDS:

(Note: Enter name of fund and duplicate this section for additional funds.)

Ending Fund Balance

- a. Verify that the 1991-92 ending fund balance entered on line F.2 agrees with the Fund Equity balance on line I on the Fund Reconciliation form.
- b. Review amounts reported on the Fund Reconciliation under accounts Revolving Fund Cash, Stores, and Prepaid Expenditures and determine if amounts have been adequately reserved for those accounts in both the 1991-92 fiscal year and 1992-93 budget year.
- c. Verify that the 1991-92 ending fund balance, entered on line F.2 agrees with the 1992-93 beginning fund balance entered on line F.1a.
- d. Verify that the sum of all components (#9611 to #9789) of the ending fund balance DO NOT EXCEED the ending fund balance reported on line F.2.

Empty boxes for data entry.

OTHER FUNDS:

(Note: Enter name of fund and duplicate this section for additional funds.)

Ending Fund Balance

- a. Verify that the 1991-92 ending fund balance entered on line F.2 agrees with the Fund Equity balance on line I on the Fund Reconciliation form.
- b. Review amounts reported on the Fund Reconciliation under accounts Revolving Fund Cash, Stores, and Prepaid Expenditures and determine if amounts have been adequately reserved for those accounts in both the 1991-92 fiscal year and 1992-93 budget year.
- c. Verify that the 1991-92 ending fund balance, entered on line F.2 agrees with the 1992-93 beginning fund balance entered on line F.1a.
- d. Verify that the sum of all components (#9611 to #9789) of the ending fund balance DO NOT EXCEED the ending fund balance reported on line F.2.

Empty boxes for data entry.