

PERRIS UNION HIGH SCHOOL DISTRICT

2010-2011 Budget and Multi-Year Projections

	UNRESTRICTED GENERAL FUND			RESTRICTED GENERAL FUND			COMBINED GENERAL FUND			
	2010-2011	2011-2012	2012-2013	2010-2011	2011-2012	2012-2013	2010-2011	2011-2012	2012-2013	
A. Revenues:										
Revenue Limit Sources										
Base Revenue Limit Per ADA	7,302	7,425	7,425	0	0	0	7,302	7,425	7,425	
Revenue Limit ADA	9,125	9,040	9,040	0	0	0	9,125	9,040	9,040	
Total Base Revenue Limit	66,632,083	67,120,960	67,120,960	0	0	0	66,632,083	67,120,960	67,120,960	
Other Revenue Limit	(9,738,681)	(13,408,447)	(13,917,775)	0	0	0	(9,738,681)	(13,408,447)	(13,917,775)	
Other Transfers	(2,838,158)	(2,947,006)	(2,947,006)	0	0	0	(2,838,158)	(2,947,006)	(2,947,006)	
Revenue Limit Sources	8010-8099	54,055,244	50,765,507	50,256,179	984,001	1,092,849	1,092,849	55,039,245	51,858,356	51,349,029
Federal Revenues	8100-8299	186,642	186,642	186,642	6,063,457	5,030,864	4,025,013	6,250,099	5,217,506	4,211,655
Other State Revenues	8300-8599	5,789,560	5,776,957	5,776,957	2,024,119	2,016,945	2,016,945	7,813,679	7,793,902	7,793,902
Other Local Revenues	8600-8799	1,074,711	797,697	797,697	3,899,352	3,899,352	3,899,352	4,974,063	4,697,049	4,697,049
Contributions/Other Financing	8900-8999	(2,843,310)	(7,776,053)	(8,164,691)	8,212,316	7,776,053	8,164,691	5,369,006	0	0
Total Revenues		58,262,847	49,750,750	48,852,784	21,183,245	19,816,063	19,198,850	79,446,092	69,566,813	68,051,634
B. Expenditures:										
Certificated Salaries	1000-1999	29,698,849	28,474,716	29,906,786	6,578,432	6,755,795	6,169,308	36,277,281	35,230,511	36,076,094
Classified Salaries	2000-2999	8,867,516	8,931,689	9,189,664	2,523,256	2,565,546	2,558,545	11,390,772	11,497,235	11,748,209
Employee Benefits	3000-3999	11,549,840	11,854,220	12,387,018	2,920,858	3,045,588	3,006,084	14,470,698	14,899,808	15,393,102
Books and Supplies	4000-4999	1,225,123	1,549,123	1,549,123	2,294,036	1,159,447	1,300,943	3,519,159	2,708,570	2,850,066
Services, Other Operating Exp	5000-5999	6,474,861	6,397,561	6,548,247	7,262,837	4,700,367	4,660,157	13,737,698	11,097,928	11,208,405
Capital Outlay	6000-6599	294,258	294,258	294,258	583,412	4,683,417	583,412	877,670	4,977,675	877,670
Other Outgo	7100-7299	621,119	621,119	621,119	13,219	13,219	13,219	634,338	634,338	634,338
Direct Support/Indirect Costs	7300-7399	(1,616,295)	(1,205,242)	(1,276,187)	1,099,829	1,136,238	907,182	(516,466)	(69,004)	(369,005)
Other Financing Uses	7610-7699	0	0	0	0	0	0	0	0	0
OTHER ADJUSTMENTS*		0	(3,516,828)	(10,093,208)	0	0	0	0	(3,516,828)	(10,093,208)
Total Expenditures		57,115,271	53,400,616	49,126,820	23,275,879	24,059,617	19,198,850	80,391,150	77,460,232	68,325,670
C. Net Increase (Decrease)		1,147,576	(3,649,866)	(274,036)	(2,092,634)	(4,243,554)	0	(945,058)	(7,893,420)	(274,036)
D. Beginning Fund Balance		4,851,106	5,998,682	2,348,816	6,336,188	4,243,554	0	11,187,294	10,242,236	2,348,816
E. Ending Fund Balance		5,998,682	2,348,816	2,074,780	4,243,554	0	0	10,242,236	2,348,816	2,074,780
Reserve for Economic Uncertainties		2,412,165	2,323,816	2,049,780	0	0	0	2,412,165	2,323,816	2,049,780
Legally Restricted Reserves		0	0	0	4,243,554	0	0	4,243,554	0	0
<i>Reserved for 2011-12 Budget Shortfall</i>		3,561,517	0	0	0	0	0	3,561,517	0	0
<i>Revolving Cash Reserve</i>		25,000	25,000	25,000	0	0	0	25,000	25,000	25,000
Designated Reserves		5,998,682	2,348,816	2,074,780	4,243,554	0	0	10,242,236	2,348,816	2,074,780

* Other Adjustments indicate the **minimum** dollar amount that must be cut from the budget in order to achieve a balanced budget and maintain a **minimum** 3% reserve.

**PERRIS UNION HIGH SCHOOL DISTRICT
2010-11 Cashflow Projection
Combined General Fund**

	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MARCH	APRIL	MAY	JUNE	ACCRUALS	2010-11
	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Projected	Projected	Projected	Third Interim
A. BEGINNING CASH	5,867,245	10,796,156	14,627,350	19,336,395	18,692,220	14,600,700	21,967,115	22,662,878	18,077,250	13,687,108	16,200,103	10,596,401		5,867,245
RECEIPTS:														
Revenue Limit														
Property Tax (8020-8089)	0	1,176,973	0	2,926,963	0	7,433,027	2,909,353	222,189	113,565	2,471,403	3,503,911	134,379	0	20,891,763
State Aid 8011	0	6,817,249	7,046,601	1,456,791	0	5,111,013	2,040,972	220,575	245,455	4,020,719	585,686	0	8,255,192	35,800,253
Other (8091 & 8092, 8096)	13,591	(99,134)	(209,381)	(131,584)	(131,814)	(128,768)	(134,968)	(130,743)	(181,240)	(87,734)	(56,000)	(48,970)	(326,026)	(1,652,771)
Federal Revenues	460,884	(82,157)	2,079,877	108,691	(125,791)	538,484	191,294	(37,463)	1,485,142	70,501	47,674	50,472	1,462,490	6,250,099
Other State Revenues (8300-8)	0	5,990	0	726,990	1,624,957	563,901	742,452	896,874	198,574	1,032,029	158,098	60,000	1,803,814	7,813,679
Other Local Revenues (8600-8)	241,566	(182,973)	99,330	377,584	784,590	428,134	1,212,854	239,510	200,526	593,938	297,750	80,029	601,224	4,974,063
Interfund Transfers In (8910-8)	4,900,000	0	0	0	0	(225,000)	0	0	323,234	370,713	0	0	59	5,369,006
B. TOTAL RECEIPTS	5,616,042	7,635,949	9,016,427	5,465,435	2,151,942	13,720,791	6,961,957	1,410,942	2,385,256	8,471,569	4,537,119	275,910	11,796,753	79,446,092
DISBURSEMENTS														
Certificated Salaries	298,615	3,149,160	3,286,216	3,263,142	3,299,117	3,251,163	3,122,881	3,158,406	3,331,536	3,096,780	3,558,000	3,390,000	72,265	36,277,281
Classified Salaries	582,703	646,185	929,656	1,028,498	1,209,801	1,234,970	768,854	1,034,238	1,318,565	756,295	952,000	883,985	45,022	11,390,772
Employee Benefits	729,906	1,224,072	1,239,116	1,227,007	1,278,603	1,288,281	1,132,761	1,234,502	1,311,980	1,134,408	1,389,431	1,259,950	20,681	14,470,698
Books & Supplies	36,872	1,126,709	314,228	250,880	78,952	159,734	138,754	147,540	128,411	165,664	340,000	289,000	342,415	3,519,159
Services & Operating Expense	604,393	537,734	538,129	669,950	450,624	567,923	1,450,233	444,985	670,719	598,865	3,434,655	3,207,275	562,213	13,737,698
Capital Outlay	0	475	0	19,627	32,931	18,080	79,947	21,682	57,680	18,937	200,000	200,000	228,311	877,670
Other Outgo	0	621,118	0	(547)	0	(311)	(30,463)	0	(5,898)	0	0	0	50,439	634,338
Indirect/Direct Support Costs	0	0	0	0	0	0	0	0	0	(317,301)	0	0	(199,165)	(516,466)
Interfund Transfers Out	0	0	0	0	0	0	0	0	0	0	0	0	0	0
C. TOTAL DISBURSEMENTS	2,252,489	7,305,453	6,307,345	6,458,557	6,350,028	6,519,840	6,662,967	6,041,353	6,812,993	5,453,648	9,874,086	9,230,210	1,122,181	80,391,150
TAX ANTICIPATION NOTES														
TRAN Issuance	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TRAN Repayment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TEMPORARY LOANS														
Temp Loan from Other Fund	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Temp Loan Repayment (961)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
D. TOTAL BORROWING	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PRIOR YEAR TRANSACTIONS														
Accts Recv (9140-9310)	4,076,873	4,086,377	2,285,709	393,126	101,917	582,900	396,773	44,783	232,716	0	0	63,304	0	12,264,479
Accts Pay (9500-9650)	2,511,515	585,679	285,746	44,179	(4,649)	417,436	0	0	195,121	504,926	266,735	722,624	1,476,815	7,006,128
E. TOTAL PRIOR YEAR	1,565,358	3,500,698	1,999,963	348,947	106,566	165,464	396,773	44,783	37,595	(504,926)	(266,735)	(659,320)	(1,476,815)	5,258,351
F. NET CASH (B - C + D+ E)	4,928,911	3,831,194	4,709,045	(644,175)	(4,091,520)	7,366,415	695,763	(4,585,628)	(4,390,142)	2,512,995	(5,603,702)	(9,613,620)	9,197,757	4,313,293
ENDING CASH (A + F)	10,796,156	14,627,350	19,336,395	18,692,220	14,600,700	21,967,115	22,662,878	18,077,250	13,687,108	16,200,103	10,596,401	982,781		

Ending Cash With Accruals: 10,180,538

**PERRIS UNION HIGH SCHOOL DISTRICT
2011-12 Cashflow Projection
Combined General Fund**

	JULY Projected	AUG Projected	SEPT Projected	OCT Projected	NOV Projected	DEC Projected	JAN Projected	FEB Projected	MARCH Projected	APRIL Projected	MAY Projected	JUNE Projected	ACCRUALS Projected	2011-12 Third Interim
A. BEGINNING CASH	982,781	2,972,806	2,591,440	6,334,764	2,366,575	2,991,171	5,277,910	8,527,873	2,359,934	3,982,000	2,242,357	1,982,933		982,781
RECEIPTS:														
Revenue Limit														
Property Tax (8020-8089)	0	876,973	0	2,800,000	0	7,400,000	2,808,048	106,890	0	2,400,000	3,900,000	599,852	0	20,891,763
State Aid 8011	0	0	7,338,667	0	0	0	14,188,109	260,931	0	1,141,572	521,861	0	9,165,203	32,616,343
Other (8091 & 8092, 8096)	13,591	(99,134)	(255,800)	(95,935)	(97,191)	(93,338)	(101,257)	(126,548)	0	(616,191)	(96,000)	(81,947)	0	(1,649,750)
Federal Revenues	260,000	213,430	176,163	321,693	749,269	217,458	314,693	480,124	200,000	307,261	297,674	90,472	1,589,269	5,217,506
Other State Revenues (8300-8)	50,000	250,000	530,000	830,000	580,000	630,000	630,000	630,000	630,000	630,000	630,000	550,000	1,223,902	7,793,902
Other Local Revenues (8600-8)	225,000	558,813	208,813	467,000	676,244	701,244	362,405	358,813	351,244	283,003	180,029	180,029	144,412	4,697,049
Interfund Transfers In (8910-8)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
B. TOTAL RECEIPTS	548,591	1,800,082	7,997,843	4,322,758	1,908,322	8,855,364	18,201,998	1,710,210	1,181,244	4,145,645	5,433,564	1,338,406	12,122,786	69,566,813
DISBURSEMENTS														
Certificated Salaries	275,615	3,029,160	3,223,483	3,208,809	3,414,187	3,186,336	3,201,142	3,221,268	3,207,268	3,181,268	3,376,268	2,643,268	62,439	35,230,511
Classified Salaries	582,703	626,185	902,922	1,054,787	1,065,053	1,251,781	898,500	975,000	1,342,348	788,259	1,052,000	925,000	32,697	11,497,235
Employee Benefits	729,906	1,252,440	1,272,855	1,302,532	1,321,344	1,348,982	1,129,221	1,276,487	1,399,448	1,205,472	1,334,431	1,309,950	16,740	14,899,808
Books & Supplies	36,872	600,000	225,000	180,000	130,374	112,000	124,760	175,105	150,000	150,000	150,000	150,000	524,459	2,708,570
Services & Operating Expense	604,393	1,366,585	1,863,564	2,364,530	825,407	1,075,099	1,123,123	300,000	453,500	50,000	50,000	187,574	834,153	11,097,928
Capital Outlay	0	475	100,000	50,000	50,000	80,553	1,225,000	1,500,000	826,325	300,000	50,000	50,000	745,322	4,977,675
Other Outgo	0	621,118	0	0	0	9,501	0	0	0	0	0	0	3,719	634,338
Indirect/Direct Support Costs	0	0	0	0	0	0	0	0	0	0	0	(69,005)	0	(69,005)
Interfund Transfers Out	0	(319,711)	(319,711)	(319,711)	(319,711)	(319,711)	(319,711)	(319,711)	(319,711)	(319,711)	(319,711)	(319,718)	0	(3,516,828)
C. TOTAL DISBURSEMENTS	2,229,489	7,176,252	7,268,113	7,840,947	6,486,654	6,744,541	7,382,035	7,128,149	7,059,178	5,355,288	5,692,988	4,877,069	2,219,529	77,460,232
TAX ANTICIPATION NOTES														
TRAN Issuance	0	0	0	0	7,500,000	0	0	0	7,500,000	0	0	0	0	0
TRAN Repayment	0	0	0	0	0	0	(7,500,000)	0	0	0	0	0	(7,500,000)	0
TEMPORARY LOANS														
Temp Loan from Other Fund	2,500,000	0	0	0	0	0	0	0	0	0	0	2,500,000	0	0
Temp Loan Repayment (961)	0	0	0	0	(2,500,000)	0	0	0	0	0	0	0	(2,500,000)	0
D. TOTAL BORROWING	2,500,000	0	0	0	5,000,000	0	(7,500,000)	0	7,500,000	0	0	2,500,000	(10,000,000)	0
PRIOR YEAR TRANSACTIONS														
Accts Recv (9140-9310)	3,370,923	5,869,804	3,872,649	300,000	300,000	175,916	0	0	0	0	0	187,574	(2,280,112)	11,796,754
Accts Pay (9500-9650)	2,200,000	875,000	859,055	750,000	97,072	0	70,000	750,000	0	530,000	0	0	0	6,131,127
E. TOTAL PRIOR YEAR	1,170,923	4,994,804	3,013,594	(450,000)	202,928	175,916	(70,000)	(750,000)	0	(530,000)	0	187,574	(2,280,112)	5,665,627
F. NET CASH (B - C + D+ E)	1,990,025	(381,366)	3,743,324	(3,968,189)	624,596	2,286,739	3,249,963	(6,167,939)	1,622,066	(1,739,643)	(259,424)	(851,089)	(2,376,855)	(2,227,792)
ENDING CASH (A + F)	2,972,806	2,591,440	6,334,764	2,366,575	2,991,171	5,277,910	8,527,873	2,359,934	3,982,000	2,242,357	1,982,933	1,131,844		
													Ending Cash With Accruals:	(1,245,011)

* Tax Revenue Anticipation Notes (TRAN'S) will be needed in Nov 2011 and March 2012

Perris Union High School District
2010-11 Projected Ending Fund and Cash Balances
Special Revenue, Capital Project and Debt Service Funds

Fund	Description	Projected Ending Fund Balance	Projected Ending Cash Balance
09	Charter Schools Special Revenue Fund *	\$937,486	\$77,492
11	Adult Education Fund	\$0	\$0
13	Nutrition Services Special Revenue Fund	\$361,913	\$150,000
14	Deferred Maintenance Fund	\$0	\$0
21	Building Fund	\$2,841,538	\$2,841,538
25	Capital Facilities Fund	\$9,755,927	\$9,755,927
35	County School Facilities Fund	\$4,041,243	\$4,000,000
40	Special Reserve Fund for Capital Outlay Projects	\$0	\$0
51	Bond Interest and Redemption Fund	\$2,747,972	\$2,747,972
56	Debt Service Fund	\$138,366	\$35,275