

SEP. DOC.

REG. MTG. 12/10/02

ITEM NO. 21

FY 2002/03

**FIRST PERIOD
INTERIM
REPORT**

December 10, 2002

PALM SPRINGS UNIFIED SCHOOL DISTRICT

NOTICE OF REVIEW

All action shall be taken on this report during a regular or authorized special meeting of the governing board.

To the County Superintendent of Schools:

This interim report is hereby filed by the governing board of the school district. (Pursuant to E.C. 42131)

Date of Meeting: Dec 10, 2002

Signed _____
(President)

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was reviewed in accordance with the state-adopted Criteria and Standards. (Pursuant to E.C. 33129)

Signed _____

District Superintendent
or Designee

CERTIFICATION OF FINANCIAL CONDITION (Only required for First and Second Interim)

X POSITIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that this district will be able to meet its financial obligations for the current fiscal year and subsequent two fiscal years.

_____ QUALIFIED CERTIFICATION

As President of the Governing Board of this school district, I certify that this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

_____ NEGATIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the fiscal year or for the subsequent fiscal year.

SUPPLEMENTAL INFORMATION

Report Prepared By: Evelyn Hernandez

Date Prepared: Nov 22, 2002

Telephone Number: 760-416-6155

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:			
		2002/03 Original Budget	2002/03 Board Approved Operating Budget	2002/03 Actuals to Date	2002/03 Projected Totals
011	General Fund / County School Service Fund	S	S	S	S
091	Charter Schools Fund				
111	Adult Education Fund	GS	GS	GS	S
121	Child Development Fund	GS	GS	GS	S
131	Cafeteria Fund	GS	GS	GS	S
141	Deferred Maintenance Fund	GS	GS	GS	S
151	Pupil Transportation Equipment Fund				
171	Special Reserve Fund for Other Than Capital Outlay Projects	GS	GS	GS	S
181	School Bus Emissions Reduction Fund				
191	Foundation Special Revenue Fund				
211	Building Fund	GS	GS	GS	S
251	Capital Facilities Fund	GS	GS	GS	S
301	State School Building Lease-Purchase Fund	GS	GS	GS	S
351	County School Facilities Fund	GS	GS	GS	S
401	Special Reserve Fund for Capital Outlay Projects	GS	GS	GS	S
511	Bond Interest and Redemption Fund	S	GS	GS	S
531	Tax Override Fund				
561	Debt Service Fund				
571	Foundation Permanent Fund				
611	Cafeteria Fund (Enterprise)				
631	Other Enterprise Fund				
661	Warehouse Revolving Fund				
671	Self-Insurance Fund				
711	Retiree Benefit Fund				
721	Article XIII-B Fund				
731	Foundation Private-Purpose Trust Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				
CHG	Change Order Form				
CI	Interim Certification				S
MYPI	Multiyear Projections				
RLI	Revenue Limit Summary	S	S		S
ROP	Regional Occupational Program				
01CSI	General Fund / County School Service Fund	S	S	S	S

2002/03 First Interim
GENERAL FUND
SUMMARY
REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE

		Summary - UNRESTRICTED - Resources 0000-1999					
Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099	98,234,016.00	98,234,016.00	24,414,493.03	98,568,254.00	334,238.00	0.34%
2) Federal Revenues	8100-8299	122,000.00	122,000.00	26,317.57	122,000.00	0.00	0.00%
3) Other State Revenues	8300-8599	9,305,155.00	9,305,155.00	269,927.00	9,952,250.00	647,095.00	6.95%
4) Other Local Revenues	8600-8799	1,648,071.00	1,648,071.00	168,430.80	1,648,071.00	0.00	0.00%
5) TOTAL, REVENUES		109,309,242.00	109,309,242.00	24,879,168.40	110,290,575.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	59,376,359.00	59,326,359.00	15,833,273.04	59,877,791.00	(551,432.00)	-0.93%
2) Classified Salaries	2000-2999	13,259,954.00	13,259,954.00	4,477,441.71	13,275,446.00	(15,492.00)	-0.12%
3) Employee Benefits	3000-3999	21,301,887.00	21,296,102.00	7,293,243.37	21,470,051.00	(173,949.00)	-0.82%
4) Books and Supplies	4000-4999	3,146,900.00	5,162,188.00	1,080,346.31	5,863,556.00	(701,368.00)	-13.59%
5) Services, Other Operating Expenses	5000-5999	10,508,217.00	10,522,061.00	3,262,901.38	10,479,846.00	42,215.00	0.40%
6) Capital Outlay	6000-6599	572,216.00	548,994.00	148,308.92	528,469.00	20,525.00	3.74%
7) Other Outgo (excluding Direct Support/ Indirect Costs)	7100-7299 7400-7499	25,000.00	25,000.00	0.00	25,000.00	0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399	(924,277.00)	(924,277.00)	(57,265.54)	(921,914.00)	(2,363.00)	0.26%
9) TOTAL, EXPENDITURES		107,264,258.00	109,216,381.00	32,038,229.19	110,598,245.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		2,044,986.00	92,861.00	(7,159,060.79)	(307,670.00)		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929	800,000.00	800,000.00	0.00	1,000,000.00	200,000.00	25.00%
b) Transfers Out	7610-7629	39,594.00	39,594.00	0.00	39,594.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	(3,270,275.00)	(3,270,275.00)	(5,627.47)	(3,270,275.00)	0.00	0.00%
4) TOTAL, OTHER FINANCING SOURCES/USES		(2,509,869.00)	(2,509,869.00)	(5,627.47)	(2,309,869.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(464,883.00)	(2,417,008.00)	(7,164,688.26)	(2,617,539.00)		
F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	5,249,258.00	7,617,297.82		7,617,297.82	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1-Audited (F1a + F1b)		5,249,258.00	7,617,297.82		7,617,297.82		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		5,249,258.00	7,617,297.82		7,617,297.82		
2) Ending Balance, June 30 (E + F1e)		4,784,375.00	5,200,289.82		4,999,758.82		

2002/03 First Interim
GENERAL FUND
SUMMARY
REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE

		Summary - UNRESTRICTED - Resources 0000-1999					
Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
Components of Ending Fund Balance							
a) Reserved Amounts							
Revolving Cash	9711	50,000.00	50,000.00		50,000.00		
Stores	9712	275,000.00	275,000.00		275,000.00		
Prepaid Expenditures	9713	0.00	0.00		0.00		
All Others	9719	0.00	0.00		0.00		
General Reserve (EC 42124)	9730	0.00	0.00		0.00		
Legally Restricted Balances	9740	0.00	0.00		0.00		
b) Designated Amounts							
Designated for Economic Uncertainties	9770	4,459,375.00	4,245,902.82		4,045,371.82		
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	0.00	0.00		0.00		
Other Designations	9780	0.00	629,387.00		629,387.00		
c) Undesignated Amount	9790				0.00		
d) Unappropriated Amount	9790	0.00	0.00				

2002/03 First Interim
GENERAL FUND
SUMMARY
REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE

		Summary - U N R E S T R I C T E D - Resources 0000-1999					
Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099	98,234,016.00	98,234,016.00	24,414,493.03	98,568,254.00	334,238.00	0.34%
2) Federal Revenues	8100-8299	122,000.00	122,000.00	26,317.57	122,000.00	0.00	0.00%
3) Other State Revenues	8300-8599	9,305,155.00	9,305,155.00	269,927.00	9,952,250.00	647,095.00	6.95%
4) Other Local Revenues	8600-8799	1,648,071.00	1,648,071.00	168,430.80	1,648,071.00	0.00	0.00%
5) TOTAL REVENUES		109,309,242.00	109,309,242.00	24,879,168.40	110,290,575.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	59,376,359.00	59,326,359.00	15,833,273.04	59,877,791.00	(551,432.00)	-0.93%
2) Classified Salaries	2000-2999	13,259,954.00	13,259,954.00	4,477,441.71	13,275,446.00	(15,492.00)	-0.12%
3) Employee Benefits	3000-3999	21,301,887.00	21,296,102.00	7,293,243.37	21,470,051.00	(173,949.00)	-0.82%
4) Books and Supplies	4000-4999	3,148,900.00	5,162,188.00	1,080,346.31	5,863,556.00	(701,368.00)	-13.59%
5) Services, Other Operating Expenses	5000-5999	10,506,217.00	10,522,061.00	3,262,901.38	10,479,846.00	42,215.00	0.40%
6) Capital Outlay	6000-6599	572,216.00	548,994.00	148,308.92	528,469.00	20,525.00	3.74%
7) Other Outgo (excluding Direct Support/ Indirect Costs)	7100-7299 7400-7499	25,000.00	25,000.00	0.00	25,000.00	0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399	(924,277.00)	(924,277.00)	(57,285.54)	(921,914.00)	(2,363.00)	0.26%
9) TOTAL EXPENDITURES		107,264,256.00	109,216,381.00	32,038,229.19	110,599,245.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		2,044,986.00	92,861.00	(7,159,060.79)	(307,670.00)		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929	800,000.00	800,000.00	0.00	1,000,000.00	200,000.00	25.00%
b) Transfers Out	7610-7629	39,594.00	39,594.00	0.00	39,594.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	(3,270,275.00)	(3,270,275.00)	(5,627.47)	(3,270,275.00)	0.00	0.00%
4) TOTAL OTHER FINANCING SOURCES/USES		(2,509,869.00)	(2,509,869.00)	(5,627.47)	(2,309,869.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(464,883.00)	(2,417,008.00)	(7,164,688.26)	(2,617,539.00)		
F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	5,249,258.00	7,617,297.82		7,617,297.82	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1-Audited (F1a + F1b)		5,249,258.00	7,617,297.82		7,617,297.82		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		5,249,258.00	7,617,297.82		7,617,297.82		
2) Ending Balance, June 30 (E + F1e)		4,784,375.00	5,200,289.82		4,999,758.82		

2002/03 First Interim
GENERAL FUND
SUMMARY
REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE

		Summary - U N R E S T R I C T E D -- Resources 0000-1999					
Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
Components of Ending Fund Balance							
a) Reserved Amounts							
Revolving Cash	9711	50,000.00	50,000.00		50,000.00		
Stores	9712	275,000.00	275,000.00		275,000.00		
Prepaid Expenditures	9713	0.00	0.00		0.00		
All Others	9719	0.00	0.00		0.00		
General Reserve (EC 42124)	9730	0.00	0.00		0.00		
Legally Restricted Balances	9740	0.00	0.00		0.00		
b) Designated Amounts							
Designated for Economic Uncertainties	9770	4,459,375.00	4,245,902.82		4,045,371.82		
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	0.00	0.00		0.00		
Other Designations	9780	0.00	629,387.00		629,387.00		
c) Undesignated Amount	9790				0.00		
d) Unappropriated Amount	9790	0.00	0.00				

2002/03 First Interim
GENERAL FUND
SUMMARY
REVENUES EXPENDITURES AND CHANGES
IN FUND BALANCE

		Summary - RESTRICTED - Resources 2000-9999					
Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099	2,992,824.00	2,992,824.00	0.00	2,992,824.00	0.00	0.00%
2) Federal Revenues	8100-8299	9,918,107.00	10,850,367.00	467,818.82	10,850,367.00	0.00	0.00%
3) Other State Revenues	8300-8599	7,288,966.00	7,545,544.00	1,617,173.00	7,525,437.00	(20,107.00)	-0.27%
4) Other Local Revenues	8600-8799	10,718,740.00	10,990,901.00	2,285,700.28	10,990,901.00	0.00	0.00%
5) TOTAL REVENUES		30,918,637.00	32,379,636.00	4,370,692.10	32,359,529.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	12,709,706.00	12,709,706.00	3,306,477.59	12,709,706.00	0.00	0.00%
2) Classified Salaries	2000-2999	7,122,824.00	7,122,824.00	2,341,937.53	7,122,824.00	0.00	0.00%
3) Employee Benefits	3000-3999	5,806,123.00	5,806,123.00	1,381,084.46	5,806,123.00	0.00	0.00%
4) Books and Supplies	4000-4999	2,689,750.00	8,056,520.45	2,214,623.68	8,036,413.45	20,107.00	0.25%
5) Services, Other Operating Expenses	5000-5999	4,010,493.00	4,010,493.00	871,619.29	4,010,493.00	0.00	0.00%
6) Capital Outlay	6000-6599	1,882,328.00	1,782,328.00	139,303.88	1,782,328.00	0.00	0.00%
7) Other Outgo (excluding Direct Support/ Indirect Costs)	7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399	516,077.00	516,077.00	57,285.54	516,077.00	0.00	0.00%
9) TOTAL EXPENDITURES		34,737,301.00	40,004,071.45	10,311,331.97	39,983,964.45		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(3,818,664.00)	(7,624,435.45)	(5,940,639.87)	(7,624,435.45)		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00%
b) Transfers Out	7610-7629	0.00	0.00	0.00	0.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	3,270,275.00	3,270,275.00	5,627.47	3,270,275.00	0.00	0.00%
4) TOTAL OTHER FINANCING SOURCES/USES		3,270,275.00	3,270,275.00	5,627.47	3,270,275.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(548,389.00)	(4,354,160.45)	(5,935,012.40)	(4,354,160.45)		
F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	3,987,014.00	7,481,237.38		7,481,237.38	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1-Audited (F1a + F1b)		3,987,014.00	7,481,237.38		7,481,237.38		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		3,987,014.00	7,481,237.38		7,481,237.38		
2) Ending Balance, June 30 (E + F1e)		3,438,625.00	3,127,076.93		3,127,076.93		

2002/03 First Interim
GENERAL FUND
SUMMARY
REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE

		Summary - RESTRICTED - Resources 2000-9999					
Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
Components of Ending Fund Balance							
a) Reserved Amounts							
Revolving Cash	9711	0.00	0.00		0.00		
Stores	9712	0.00	0.00		0.00		
Prepaid Expenditures	9713	0.00	0.00		0.00		
All Others	9719	0.00	0.00		0.00		
General Reserve (EC 42124)	9730	0.00	0.00		0.00		
Legally Restricted Balances	9740	0.00	0.00		0.00		
b) Designated Amounts							
Designated for Economic Uncertainties	9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	0.00	0.00		0.00		
Other Designations	9780	3,438,625.00	3,438,625.00		3,127,076.93		
c) Undesignated Amount	9790				0.00		
d) Unappropriated Amount	9790	0.00	-311,548.07				

2002/03 First Interim
GENERAL FUND
SUMMARY
REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE

Description	Object Codes	Summary - Unrestricted/Restricted					
		Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099	101,226,840.00	101,226,840.00	24,414,493.03	101,561,076.00	334,236.00	0.33%
2) Federal Revenues	8100-8299	10,040,107.00	10,972,367.00	494,136.39	10,972,367.00	0.00	0.00%
3) Other State Revenues	8300-8599	16,594,121.00	16,850,699.00	1,887,100.00	17,477,667.00	626,966.00	3.72%
4) Other Local Revenues	8600-8799	12,366,811.00	12,638,972.00	2,454,131.08	12,638,972.00	0.00	0.00%
5) TOTAL REVENUES		140,227,879.00	141,688,678.00	29,249,860.50	142,650,104.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	72,086,065.00	72,036,065.00	19,139,750.63	72,587,497.00	(551,432.00)	-0.77%
2) Classified Salaries	2000-2999	20,382,778.00	20,392,778.00	6,819,379.24	20,398,270.00	(15,492.00)	-0.08%
3) Employee Benefits	3000-3999	27,108,010.00	27,102,225.00	8,674,327.83	27,276,174.00	(173,949.00)	-0.64%
4) Books and Supplies	4000-4999	5,836,650.00	13,218,708.45	3,294,969.99	13,899,969.45	(681,261.00)	-5.15%
5) Services, Other Operating Expenses	5000-5999	14,516,710.00	14,532,554.00	4,134,520.67	14,490,339.00	42,215.00	0.29%
6) Capital Outlay	6000-6599	2,454,544.00	2,331,322.00	286,612.80	2,310,797.00	20,525.00	0.86%
7) Other Outgo (excluding Direct Support/ Indirect Costs)	7100-7299 7400-7499	25,000.00	25,000.00	0.00	25,000.00	0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399	(408,200.00)	(408,200.00)	0.00	(405,837.00)	(2,363.00)	0.58%
9) TOTAL EXPENDITURES		142,001,557.00	149,220,452.45	42,349,561.16	150,582,209.45		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(1,773,678.00)	(7,531,574.45)	(13,099,700.66)	(7,932,105.45)		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929	800,000.00	800,000.00	0.00	1,000,000.00	200,000.00	25.00%
b) Transfers Out	7610-7629	39,594.00	39,594.00	0.00	39,594.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00%
4) TOTAL OTHER FINANCING SOURCES/USES		760,406.00	760,406.00	0.00	960,406.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(1,013,272.00)	(6,771,168.45)	(13,099,700.66)	(6,971,699.45)		
F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	9,236,272.00	15,098,535.20		15,098,535.20	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		9,236,272.00	15,098,535.20		15,098,535.20		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		9,236,272.00	15,098,535.20		15,098,535.20		
2) Ending Balance, June 30 (E + F1e)		8,223,000.00	8,327,366.75		8,126,835.75		

2002/03 First Interim
GENERAL FUND
SUMMARY
REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE

Description	Object Codes	Summary - Unrestricted/Restricted					
		Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
Components of Ending Fund Balance							
a) Reserved Amounts							
Revolving Cash	9711	50,000.00	50,000.00		50,000.00		
Stores	9712	275,000.00	275,000.00		275,000.00		
Prepaid Expenditures	9713	0.00	0.00		0.00		
All Others	9719	0.00	0.00		0.00		
General Reserve (EC 42124)	9730	0.00	0.00		0.00		
Legally Restricted Balances	9740	0.00	0.00		0.00		
b) Designated Amounts							
Designated for Economic Uncertainties	9770	4,459,375.00	4,245,902.82		4,045,371.82		
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	0.00	0.00		0.00		
Other Designations	9780	3,438,625.00	4,068,012.00		3,756,463.93		
c) Undesignated Amount	9790				0.00		
d) Unappropriated Amount	9790	0.00	-311,548.07				

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099	465,666.00	465,666.00	135,081.00	465,666.00	0.00	0.00%
2) Federal Revenues	8100-8299	112,300.00	112,300.00	19,462.50	112,300.00	0.00	0.00%
3) Other State Revenues	8300-8599	219,041.00	474,110.00	603.00	474,110.00	0.00	0.00%
4) Other Local Revenues	8600-8799	95,400.00	95,400.00	41,377.35	95,400.00	0.00	0.00%
5) TOTAL, REVENUES		892,407.00	1,147,476.00	196,523.85	1,147,476.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	403,891.00	403,891.00	137,627.01	403,891.00	0.00	0.00%
2) Classified Salaries	2000-2999	166,959.00	166,959.00	50,966.59	166,959.00	0.00	0.00%
3) Employee Benefits	3000-3999	146,034.00	146,034.00	35,974.50	146,034.00	0.00	0.00%
4) Books and Supplies	4000-4999	148,494.00	400,813.00	20,957.67	412,563.00	(11,750.00)	-2.93%
5) Services, Other Operating Expenses	5000-5999	20,648.00	21,398.00	11,607.09	21,398.00	0.00	0.00%
6) Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399	71,393.00	71,393.00	0.00	71,393.00	0.00	0.00%
9) TOTAL, EXPENDITURES		955,419.00	1,210,488.00	257,132.86	1,222,238.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(63,012.00)	(63,012.00)	(60,609.01)	(74,762.00)		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00%
b) Transfers Out	7610-7629	0.00	0.00	0.00	0.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00%
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(63,012.00)	(63,012.00)	(60,609.01)	(74,762.00)		
F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	104,237.00	114,873.50		114,873.50	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		104,237.00	114,873.50		114,873.50		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Net Beginning Balance		104,237.00	114,873.50		114,873.50		
2) Ending Balance, June 30 (E + F1e)		41,225.00	51,861.50		40,111.50		

2002/03 First Interim
Adult Education Fund
REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
Components of Ending Fund Balance							
a) Reserve for							
Revolving Cash	9711	0.00	0.00		0.00		
Stores	9712	0.00	0.00		0.00		
Prepaid Expenditures	9713	0.00	0.00		0.00		
All Others	9719	0.00	0.00		0.00		
General Reserve	9730	0.00	0.00		0.00		
Legally Restricted Balance	9740	0.00	0.00		0.00		
b) Designated Amounts							
Designated for Economic Uncertainties	9770	41,225.00	41,151.26		31,151.26	(10,000.00)	-24.30%
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	0.00	0.00		0.00	0.00	0.00%
Other Designations	9780	0.00	10,710.24		8,960.24		
c) Undesignated Amount							
	9790				0.00		
d) Unappropriated Amount							
	9790	0.00	0.00				

2002/03 First Interim
Child Development Fund
REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.00%
2) Federal Revenues	8100-8299	186,496.00	190,870.00	62,164.00	190,870.00	0.00	0.00%
3) Other State Revenues	8300-8599	1,387,181.00	1,443,889.00	326,907.00	1,443,889.00	0.00	0.00%
4) Other Local Revenues	8600-8799	89,000.00	174,109.00	95,886.05	174,109.00	0.00	0.00%
5) TOTAL, REVENUES		1,662,677.00	1,808,868.00	484,957.05	1,808,868.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	481,571.00	481,571.00	138,498.97	481,571.00	0.00	0.00%
2) Classified Salaries	2000-2999	525,590.00	525,590.00	195,009.98	525,590.00	0.00	0.00%
3) Employee Benefits	3000-3999	374,937.00	374,937.00	89,763.96	374,937.00	0.00	0.00%
4) Books and Supplies	4000-4999	257,445.00	403,636.00	16,651.13	403,636.00	0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	41,529.00	41,529.00	1,664.07	41,529.00	0.00	0.00%
6) Capital Outlay	6000-6999	0.00	0.00	118,400.00	0.00	0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399	21,199.00	21,199.00	0.00	21,199.00	0.00	0.00%
9) TOTAL, EXPENDITURES		1,702,271.00	1,848,462.00	559,988.11	1,848,462.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(39,594.00)	(39,594.00)	(75,031.06)	(39,594.00)		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929	39,594.00	39,594.00	0.00	39,594.00	0.00	0.00%
b) Transfers Out	7610-7629	0.00	0.00	0.00	0.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-9999	0.00	0.00	0.00	0.00	0.00	0.00%
4) TOTAL, OTHER FINANCING SOURCES/USES		39,594.00	39,594.00	0.00	39,594.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		0.00	0.00	(75,031.06)	0.00		
F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	2,000.00	2,000.00		2,000.00	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		2,000.00	2,000.00		2,000.00		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Net Beginning Balance		2,000.00	2,000.00		2,000.00		
2) Ending Balance, June 30 (E + F1e)		2,000.00	2,000.00		2,000.00		

2002/03 First Interim
Child Development Fund
REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
Components of Ending Fund Balance							
a) Reserve for							
Revolving Cash	9711	2,000.00	2,000.00		2,000.00		
Stores	9712	0.00	0.00		0.00		
Prepaid Expenditures	9713	0.00	0.00		0.00		
All Others	9719	0.00	0.00		0.00		
General Reserve	9730	0.00	0.00		0.00		
Legally Restricted Balance	9740	0.00	0.00		0.00		
b) Designated Amounts							
Designated for Economic Uncertainties	9770	0.00	0.00		0.00	0.00	0.00%
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	0.00	0.00		0.00	0.00	0.00%
Other Designations	9780	0.00	0.00		0.00		
c) Undesignated Amount							
	9790				0.00		
d) Unappropriated Amount							
	9790	0.00	0.00				

2002/03 First Interim
Cafeteria Fund
REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.00%
2) Federal Revenues	8100-8299	3,346,297.00	3,346,297.00	0.00	3,346,297.00	0.00	0.00%
3) Other State Revenues	8300-8599	189,045.00	189,045.00	0.00	189,045.00	0.00	0.00%
4) Other Local Revenues	8600-8799	2,994,516.00	2,994,516.00	525,186.99	2,994,516.00	0.00	0.00%
5) TOTAL, REVENUES		6,529,858.00	6,529,858.00	525,186.99	6,529,858.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0.00	0.00%
2) Classified Salaries	2000-2999	2,266,897.00	2,266,897.00	0.00	2,154,673.00	112,224.00	4.95%
3) Employee Benefits	3000-3999	1,020,965.00	1,020,965.00	0.00	981,862.00	39,103.00	3.83%
4) Books and Supplies	4000-4999	2,783,900.00	2,783,900.00	475,120.10	2,800,000.00	(16,100.00)	-0.58%
5) Services, Other Operating Expenses	5000-5999	141,500.00	141,500.00	36,400.78	158,500.00	(17,000.00)	-12.01%
6) Capital Outlay	6000-6999	0.00	0.00	16,559.23	100,000.00	(100,000.00)	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399	315,608.00	315,608.00	0.00	313,245.00	2,363.00	0.75%
9) TOTAL, EXPENDITURES		6,528,870.00	6,528,870.00	528,080.11	6,508,280.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		988.00	988.00	(2,893.12)	21,578.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00%
b) Transfers Out	7610-7629	0.00	0.00	0.00	0.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00%
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		988.00	988.00	(2,893.12)	21,578.00		
F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	251,728.00	277,660.30		277,660.30	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		251,728.00	277,660.30		277,660.30		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Net Beginning Balance		251,728.00	277,660.30		277,660.30		
2) Ending Balance, June 30 (E + F1e)		252,716.00	278,648.30		299,238.30		

2002/03 First Interim
Cafeteria Fund
REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
Components of Ending Fund Balance							
a) Reserve for							
Revolving Cash	9711	4,330.00	4,330.00		4,330.00		
Stores	9712	90,000.00	90,000.00		90,000.00		
Prepaid Expenditures	9713	0.00	0.00		0.00		
All Others	9719	0.00	0.00		0.00		
General Reserve	9730	0.00	0.00		0.00		
Legally Restricted Balance	9740	0.00	0.00		0.00		
b) Designated Amounts							
Designated for Economic Uncertainties	9770	158,386.00	184,318.30		204,908.30	20,590.00	11.17%
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	0.00	0.00		0.00	0.00	0.00%
Other Designations	9780	0.00	0.00		0.00		
c) Undesignated Amount							
	9790				0.00		
d) Unappropriated Amount							
	9790	0.00	0.00				

2002/03 First Interim
Deferred Maintenance Fund
REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.00%
2) Federal Revenues	8100-8299	0.00	0.00	0.00	0.00	0.00	0.00%
3) Other State Revenues	8300-8599	0.00	0.00	0.00	751,742.00	751,742.00	0.00%
4) Other Local Revenues	8600-8799	4,000.00	4,000.00	157.93	4,000.00	0.00	0.00%
5) TOTAL REVENUES		4,000.00	4,000.00	157.93	755,742.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0.00	0.00%
2) Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.00%
3) Employee Benefits	3000-3999	0.00	0.00	0.00	0.00	0.00	0.00%
4) Books and Supplies	4000-4999	0.00	0.00	3,498.00	3,500.00	(3,500.00)	0.00%
5) Services, Other Operating Expenses	5000-5999	0.00	0.00	26,920.21	566,500.00	(566,500.00)	0.00%
6) Capital Outlay	6000-6999	0.00	0.00	20,594.00	71,000.00	(71,000.00)	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.00%
9) TOTAL EXPENDITURES		0.00	0.00	51,012.21	641,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		4,000.00	4,000.00	(50,854.28)	114,742.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929	0.00	0.00	0.00	751,742.00	751,742.00	0.00%
b) Transfers Out	7610-7629	0.00	0.00	0.00	0.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00%
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	751,742.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		4,000.00	4,000.00	(50,854.28)	866,484.00		
F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	188,221.00	213,212.92		213,212.92	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		188,221.00	213,212.92		213,212.92		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Net Beginning Balance		188,221.00	213,212.92		213,212.92		
2) Ending Balance, June 30 (E + F1e)		192,221.00	217,212.92		1,079,696.92		

2002/03 First Interim
Deferred Maintenance Fund
REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
Components of Ending Fund Balance							
a) Reserve for							
Revolving Cash	9711	0.00	0.00		0.00		
Stores	9712	0.00	0.00		0.00		
Prepaid Expenditures	9713	0.00	0.00		0.00		
All Others	9719	0.00	0.00		0.00		
General Reserve	9730	0.00	0.00		0.00		
Legally Restricted Balance	9740	0.00	0.00		0.00		
b) Designated Amounts							
Designated for Economic Uncertainties	9770	0.00	0.00		0.00	0.00	0.00%
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	0.00	0.00		0.00	0.00	0.00%
Other Designations	9780	192,221.00	217,212.92		1,079,696.92		
c) Undesignated Amount							
	9790				0.00		
d) Unappropriated Amount							
	9790	0.00	0.00				

2002/03 First Interim
Special Reserve Fund for Other Than Capital Outlay Projects
REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.00%
2) Federal Revenues	8100-8299	0.00	0.00	0.00	0.00	0.00	0.00%
3) Other State Revenues	8300-8599	0.00	0.00	0.00	0.00	0.00	0.00%
4) Other Local Revenues	8600-8799	50,900.00	50,900.00	1,923.33	50,900.00	0.00	0.00%
5) TOTAL REVENUES		50,900.00	50,900.00	1,923.33	50,900.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0.00	0.00%
2) Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.00%
3) Employee Benefits	3000-3999	0.00	0.00	0.00	0.00	0.00	0.00%
4) Books and Supplies	4000-4999	0.00	0.00	0.00	0.00	0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	0.00	0.00	0.00	0.00	0.00	0.00%
6) Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.00%
9) TOTAL EXPENDITURES		0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		50,900.00	50,900.00	1,923.33	50,900.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00%
b) Transfers Out	7610-7629	800,000.00	800,000.00	0.00	1,000,000.00	(200,000.00)	-25.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00%
4) TOTAL OTHER FINANCING SOURCES/USES		(800,000.00)	(800,000.00)	0.00	(1,000,000.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(749,100.00)	(749,100.00)	1,923.33	(949,100.00)		
F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	2,547,120.00	4,048,018.63		4,048,018.63	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		2,547,120.00	4,048,018.63		4,048,018.63		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Net Beginning Balance		2,547,120.00	4,048,018.63		4,048,018.63		
2) Ending Balance, June 30 (E + F1e)		1,798,020.00	3,298,918.63		3,098,918.63		

2002/03 First Interim
Special Reserve Fund for Other Than Capital Outlay Projects
REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
Components of Ending Fund Balance							
a) Reserve for							
Revolving Cash	9711	0.00	0.00		0.00		
Stores	9712	0.00	0.00		0.00		
Prepaid Expenditures	9713	0.00	0.00		0.00		
All Others	9719	0.00	0.00		0.00		
General Reserve	9730	0.00	0.00		0.00		
Legally Restricted Balance	9740	0.00	0.00		0.00		
b) Designated Amounts							
Designated for Economic Uncertainties	9770	1,798,020.00	3,298,918.63		3,098,918.63	(200,000.00)	-6.06%
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	0.00	0.00		0.00	0.00	0.00%
Other Designations	9780	0.00	0.00		0.00		
c) Undesignated Amount							
	9790				0.00		
d) Unappropriated Amount							
	9790	0.00	0.00				

2002/03 First Interim
Building Fund
REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.00%
2) Federal Revenues	8100-8299	0.00	0.00	0.00	0.00	0.00	0.00%
3) Other State Revenues	8300-8599	0.00	0.00	0.00	0.00	0.00	0.00%
4) Other Local Revenues	8600-8799	400,000.00	400,000.00	14,679.32	112,000.00	(288,000.00)	-72.00%
5) TOTAL, REVENUES		400,000.00	400,000.00	14,679.32	112,000.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0.00	0.00%
2) Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.00%
3) Employee Benefits	3000-3999	0.00	0.00	0.00	0.00	0.00	0.00%
4) Books and Supplies	4000-4999	0.00	0.00	18,203.64	20,000.00	(20,000.00)	0.00%
5) Services, Other Operating Expenses	5000-5999	2,500.00	2,500.00	616,454.03	553,996.00	(551,496.00)	-22059.84%
6) Capital Outlay	6000-6999	15,880,556.00	15,880,556.00	5,460,090.07	23,367,236.00	(7,486,680.00)	-47.14%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.00%
9) TOTAL, EXPENDITURES		15,883,056.00	15,883,056.00	6,094,747.74	23,941,232.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(15,483,056.00)	(15,483,056.00)	(6,080,068.42)	(23,829,232.00)		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00%
b) Transfers Out	7610-7629	0.00	0.00	9,557.78	0.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	10,000,000.00	10,000,000.00	10,158,811.27	10,043,257.00	43,257.00	0.43%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00%
4) TOTAL, OTHER FINANCING SOURCES/USES		10,000,000.00	10,000,000.00	10,149,253.49	10,043,257.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(5,483,056.00)	(5,483,056.00)	4,069,185.07	(13,785,975.00)		
F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	16,699,066.00	14,497,067.71		14,497,067.71	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		16,699,066.00	14,497,067.71		14,497,067.71		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Net Beginning Balance		16,699,066.00	14,497,067.71		14,497,067.71		
2) Ending Balance, June 30 (E + F1e)		11,216,010.00	9,014,011.71		711,092.71		

2002/03 First Interim
Building Fund
REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
Components of Ending Fund Balance							
a) Reserve for							
Revolving Cash	9711	0.00	0.00		0.00		
Stores	9712	0.00	0.00		0.00		
Prepaid Expenditures	9713	0.00	0.00		0.00		
All Others	9719	0.00	0.00		0.00		
General Reserve	9730	0.00	0.00		0.00		
Legally Restricted Balance	9740	0.00	0.00		0.00		
b) Designated Amounts							
Designated for Economic Uncertainties	9770	0.00	0.00		0.00	0.00	0.00%
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	0.00	0.00		0.00	0.00	0.00%
Other Designations	9780	11,216,010.00	11,216,010.00		711,092.71		
c) Undesignated Amount							
	9790				0.00		
d) Unappropriated Amount							
	9790	0.00	(2,201,998.29)				

2002/03 First Interim
Capital Facilities Fund
REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.00%
2) Federal Revenues	8100-8299	0.00	0.00	0.00	0.00	0.00	0.00%
3) Other State Revenues	8300-8599	0.00	0.00	0.00	0.00	0.00	0.00%
4) Other Local Revenues	8600-8799	3,528,030.00	3,528,030.00	1,755,094.50	3,528,030.00	0.00	0.00%
5) TOTAL REVENUES		3,528,030.00	3,528,030.00	1,755,094.50	3,528,030.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0.00	0.00%
2) Classified Salaries	2000-2999	454,001.00	454,001.00	157,464.86	454,001.00	0.00	0.00%
3) Employee Benefits	3000-3999	164,327.00	164,327.00	44,565.54	164,327.00	0.00	0.00%
4) Books and Supplies	4000-4999	405,000.00	215,504.00	163,341.59	245,305.00	(29,801.00)	-13.83%
5) Services, Other Operating Expenses	5000-5999	952,279.00	1,024,647.00	672,459.62	1,207,595.00	(182,948.00)	-17.85%
6) Capital Outlay	6000-6999	462,108.00	579,236.00	687,425.91	1,599,385.00	(1,020,149.00)	-176.12%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.00%
9) TOTAL EXPENDITURES		2,437,715.00	2,437,715.00	1,725,257.52	3,670,613.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		1,090,315.00	1,090,315.00	29,836.98	(142,583.00)		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00%
b) Transfers Out	7610-7629	0.00	0.00	0.00	751,742.00	(751,742.00)	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	0.00	0.00	0.00	(1.00)	0.00	0.00%
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	(751,742.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		1,090,315.00	1,090,315.00	29,836.98	(694,325.00)		
F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	917,776.00	3,012,885.79		3,012,885.79	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		917,776.00	3,012,885.79		3,012,885.79		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Net Beginning Balance		917,776.00	3,012,885.79		3,012,885.79		
2) Ending Balance, June 30 (E + F1e)		2,008,091.00	4,103,200.79		2,118,560.79		

2002/03 First Interim
Capital Facilities Fund
REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
Components of Ending Fund Balance							
a) Reserve for							
Revolving Cash	9711	0.00	0.00		0.00		
Stores	9712	0.00	0.00		0.00		
Prepaid Expenditures	9713	0.00	0.00		0.00		
All Others	9719	0.00	0.00		0.00		
General Reserve	9730	0.00	0.00		0.00		
Legally Restricted Balance	9740	0.00	0.00		0.00		
b) Designated Amounts							
Designated for Economic Uncertainties	9770	0.00	0.00		0.00	0.00	0.00%
Designated for the Unrealized Gains of Investments and Cash In County Treasury	9775	0.00	0.00		0.00	0.00	0.00%
Other Designations	9780	2,008,091.00	4,103,200.79		2,118,560.79		
c) Undesignated Amount							
	9790				0.00		
d) Unappropriated Amount							
	9790	0.00	0.00				

2002/03 First Interim
State School Building Lease-Purchase Fund
REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.00%
2) Federal Revenues	8100-8299	0.00	0.00	0.00	0.00	0.00	0.00%
3) Other State Revenues	8300-8599	0.00	0.00	0.00	0.00	0.00	0.00%
4) Other Local Revenues	8600-8799	1,800.00	1,800.00	150.16	1,800.00	0.00	0.00%
5) TOTAL, REVENUES		1,800.00	1,800.00	150.16	1,800.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0.00	0.00%
2) Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.00%
3) Employee Benefits	3000-3999	0.00	0.00	0.00	0.00	0.00	0.00%
4) Books and Supplies	4000-4999	0.00	0.00	0.00	0.00	0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	0.00	0.00	0.00	0.00	0.00	0.00%
6) Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.00%
9) TOTAL, EXPENDITURES		0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		1,800.00	1,800.00	150.16	1,800.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00%
b) Transfers Out	7610-7629	0.00	0.00	0.00	0.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00%
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		1,800.00	1,800.00	150.16	1,800.00		
F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	92,590.00	89,222.54		89,222.54	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		92,590.00	89,222.54		89,222.54		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Net Beginning Balance		92,590.00	89,222.54		89,222.54		
2) Ending Balance, June 30 (E + F1e)		94,390.00	91,022.54		91,022.54		

2002/03 First Interim
State School Building Lease-Purchase Fund
REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
Components of Ending Fund Balance							
a) Reserve for							
Revolving Cash	9711	0.00	0.00		0.00		
Stores	9712	0.00	0.00		0.00		
Prepaid Expenditures	9713	0.00	0.00		0.00		
All Others	9719	0.00	0.00		0.00		
General Reserve	9730	0.00	0.00		0.00		
Legally Restricted Balance	9740	0.00	0.00		0.00		
b) Designated Amounts							
Designated for Economic Uncertainties	9770	0.00	0.00		0.00	0.00	0.00%
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	0.00	0.00		0.00	0.00	0.00%
Other Designations	9780	94,390.00	94,390.00		91,022.54		
c) Undesignated Amount							
	9790				0.00		
d) Unappropriated Amount							
	9790	0.00	(3,367.46)				

2002/03 First Interim
County School Facilities Fund
REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.00%
2) Federal Revenues	8100-8299	0.00	0.00	0.00	0.00	0.00	0.00%
3) Other State Revenues	8300-8599	0.00	0.00	0.00	0.00	0.00	0.00%
4) Other Local Revenues	8600-8799	0.00	0.00	0.35	0.00	0.00	0.00%
5) TOTAL REVENUES		0.00	0.00	0.35	0.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0.00	0.00%
2) Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.00%
3) Employee Benefits	3000-3999	0.00	0.00	0.00	0.00	0.00	0.00%
4) Books and Supplies	4000-4999	0.00	0.00	0.35	0.00	0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	0.00	0.00	0.00	0.00	0.00	0.00%
6) Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.00%
9) TOTAL EXPENDITURES		0.00	0.00	0.35	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00%
b) Transfers Out	7610-7629	0.00	0.00	0.00	0.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00%
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	31,505.00	0.00		0.00	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		31,505.00	0.00		0.00		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Net Beginning Balance		31,505.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		31,505.00	0.00		0.00		

2002/03 First Interim
County School Facilities Fund
REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
Components of Ending Fund Balance							
a) Reserve for							
Revolving Cash	9711	0.00	0.00		0.00		
Stores	9712	0.00	0.00		0.00		
Prepaid Expenditures	9713	0.00	0.00		0.00		
All Others	9719	0.00	0.00		0.00		
General Reserve	9730	0.00	0.00		0.00		
Legally Restricted Balance	9740	0.00	0.00		0.00		
b) Designated Amounts							
Designated for Economic Uncertainties	9770	0.00	0.00		0.00	0.00	0.00%
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	0.00	0.00		0.00	0.00	0.00%
Other Designations	9780	31,505.00	31,505.00		0.00		
c) Undesignated Amount							
	9790				0.00		
d) Unappropriated Amount							
	9790	0.00	(31,505.00)				

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.00%
2) Federal Revenues	8100-8299	0.00	0.00	0.00	0.00	0.00	0.00%
3) Other State Revenues	8300-8599	0.00	0.00	0.00	0.00	0.00	0.00%
4) Other Local Revenues	8600-8799	16,000.00	16,000.00	606.48	16,000.00	0.00	0.00%
5) TOTAL, REVENUES		16,000.00	16,000.00	606.48	16,000.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0.00	0.00%
2) Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.00%
3) Employee Benefits	3000-3999	0.00	0.00	0.00	0.00	0.00	0.00%
4) Books and Supplies	4000-4999	0.00	0.00	0.00	0.00	0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	0.00	0.00	0.00	0.00	0.00	0.00%
6) Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.00%
9) TOTAL, EXPENDITURES		0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		16,000.00	16,000.00	606.48	16,000.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929	0.00	0.00	0.00	751,742.00	751,742.00	0.00%
b) Transfers Out	7610-7629	0.00	0.00	0.00	751,742.00	(751,742.00)	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00%
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		16,000.00	16,000.00	606.48	16,000.00		
F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	5,744,024.00	5,744,531.72		5,744,531.72	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		5,744,024.00	5,744,531.72		5,744,531.72		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Net Beginning Balance		5,744,024.00	5,744,531.72		5,744,531.72		
2) Ending Balance, June 30 (E + F1e)		5,760,024.00	5,760,531.72		5,760,531.72		

2002/03 First Interim
Special Reserve Fund for Capital Outlay Projects
REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
Components of Ending Fund Balance							
a) Reserve for							
Revolving Cash	9711	0.00	0.00		0.00		
Stores	9712	0.00	0.00		0.00		
Prepaid Expenditures	9713	0.00	0.00		0.00		
All Others	9719	0.00	0.00		0.00		
General Reserve	9730	0.00	0.00		0.00		
Legally Restricted Balance	9740	0.00	0.00		0.00		
Legally Restricted Balance	9740						
b) Designated Amounts							
Designated for Economic Uncertainties	9770	0.00	0.00		0.00	0.00	0.00%
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	0.00	0.00		0.00	0.00	0.00%
Other Designations	9780	5,760,024.00	5,760,531.72		5,760,531.72		
c) Undesignated Amount							
	9790				0.00		
d) Unappropriated Amount							
	9790	0.00	0.00				

2002/03 First Interim
Bond Interest and Redemption Fund
REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.00%
2) Federal Revenues	8100-8299	0.00	0.00	0.00	0.00	0.00	0.00%
3) Other State Revenues	8300-8599	0.00	0.00	0.00	0.00	0.00	0.00%
4) Other Local Revenues	8600-8799	0.00	0.00	306,959.15	0.00	0.00	0.00%
5) TOTAL, REVENUES		0.00	0.00	306,959.15	0.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0.00	0.00%
2) Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.00%
3) Employee Benefits	3000-3999	0.00	0.00	0.00	0.00	0.00	0.00%
4) Books and Supplies	4000-4999	0.00	0.00	0.00	0.00	0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	0.00	0.00	0.00	0.00	0.00	0.00%
6) Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	2,861,523.49	0.00	0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.00%
9) TOTAL, EXPENDITURES		0.00	0.00	2,861,523.49	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		0.00	0.00	(2,554,564.34)	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929	0.00	0.00	9,557.78	0.00	0.00	0.00%
b) Transfers Out	7610-7629	0.00	0.00	0.00	0.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00%
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	9,557.78	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		0.00	0.00	(2,545,006.56)	0.00		
F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	0.00	5,210,711.15		0.00	(5,210,711.15)	-100.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		0.00	5,210,711.15		0.00		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Net Beginning Balance		0.00	5,210,711.15		0.00		
2) Ending Balance, June 30 (E + F1e)		0.00	5,210,711.15		0.00		

2002/03 First Interim
Bond Interest and Redemption Fund
REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
Components of Ending Fund Balance							
a) Reserve for							
Revolving Cash	9711	0.00	0.00		0.00		
Stores	9712	0.00	0.00		0.00		
Prepaid Expenditures	9713	0.00	0.00		0.00		
All Others	9719	0.00	0.00		0.00		
General Reserve	9730	0.00	0.00		0.00		
Legally Restricted Balance	9740	0.00	0.00		0.00		
b) Designated Amounts							
Designated for Economic Uncertainties	9770	0.00	0.00		0.00	0.00	0.00%
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	0.00	0.00		0.00	0.00	0.00%
Other Designations	9780	0.00	0.00		0.00		
c) Undesignated Amount							
	9790				0.00		
d) Unappropriated Amount							
	9790	0.00	5,210,711.15				

Description	ESTIMATED P-2 REPORT ADA (If declining enrollment)	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (C)	DIFFERENCE (Col. C - B) (D)	PERCENTAGE DIFFERENCE (Col. D / B) (E)
ELEMENTARY						
1. General Education		14,608.00	14,608.00	14,608.00	0.00	0%
2. Special Education		450.00	450.00	450.00	0.00	0%
HIGH SCHOOL						
3. General Education		5,506.00	5,506.00	5,506.00	0.00	0%
4. Special Education		183.00	183.00	183.00	0.00	0%
COUNTY SUPPLEMENT						
5. County Community Schools		20.00	20.00	20.00	0.00	0%
6. Special Education		182.00	182.00	182.00	0.00	0%
7. TOTAL, ELEMENTARY, HIGH SCHOOL & COUNTY SUPPLEMENT	0.00	20,949.00	20,949.00	20,949.00	0.00	0%
8. ADA for Necessary Small Schools also included in lines 1 - 4.		0.00	0.00	0.00	0.00	0%
9. Regional Occupational Centers/Programs (ROC/P)		0.00	0.00	0.00	0.00	0%
CLASSES FOR ADULTS						
10. Concurrently Enrolled Secondary Students		10.00	10.00	10.00	0.00	0%
11. Adults Enrolled, State Apportioned		200.00	200.00	200.00	0.00	0%
12. Independent Study - (21 or older and 19 or over and not continuously enrolled)		0.00	0.00	0.00	0.00	0%
13. TOTAL, CLASSES FOR ADULTS	0.00	210.00	210.00	210.00	0.00	0%
14. Adults in Correctional Facilities		0.00	0.00	0.00	0.00	0%
15. ADA TOTALS (Sum of lines 7, 9, 13, & 14)	0.00	21,159.00	21,159.00	21,159.00	0.00	0%
SUMMER SCHOOL (Report in Hours)						
16. Elementary		350,524.00	350,524.00	350,524.00	0.00	0%
17. High School		207,768.00	207,768.00	207,768.00	0.00	0%
18. TOTAL, SUMMER SCHOOL HOURS	0.00	558,292.00	558,292.00	558,292.00	0.00	0%

Description	ESTIMATED P-2 REPORT ADA (If declining enrollment)	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (C)	DIFFERENCE (Col. C - B) (D)	PERCENTAGE DIFFERENCE (Col. D / B) (E)
COMMUNITY DAY SCHOOLS - Additional Funds						
19. ELEMENTARY						
a. 5th & 6th Hours (ADA)		0.00	0.00	0.00	0.00	0%
b. 7th & 8th Pupil Hours (report in hours)		0.00	0.00	0.00	0.00	0%
20. HIGH SCHOOL						
a. 5th & 6th Hours (ADA)		0.00	0.00	0.00	0.00	0%
b. 7th & 8th Pupil Hours (report in hours)		0.00	0.00	0.00	0.00	0%
CHARTER SCHOOLS						
21. Block Grant Funded Charters						
a. Charters Sponsored by Unified Districts (Pupils residing in Unified District)		0.00	0.00	0.00	0.00	0%
b. All Other Block Grant Funded Charters		0.00	0.00	0.00	0.00	0%
22. Revenue Limit Funded Charters		0.00	0.00	0.00	0.00	0%
23. TOTAL, CHARTER SCHOOLS ADA (sum lines 21a, 21b, and 22)	0.00	0.00	0.00	0.00	0.00	0%
24. SUMMER SCHOOL - SUPPLEMENTAL INSTRUCTION HOURS		0.00	0.00	0.00	0.00	0%

First Interim
2002/03 INTERIM REPORT
General Fund
Revenue Limit Summary
(Optional)

Description	Form K-12 EDP No.	Original Budget	Approved Operating Budget	Projected Year Totals
BASE REVENUE LIMIT				
1. Base Revenue Limit per ADA	025	4,651.00	4,651.00	4,651.00
2. Inflation Increase	019	77.00	77.00	93.00
3. All Other Adjustments	---	0.00	0.00	0.00
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum lines 1 through 3)	024	4,728.00	4,728.00	4,744.00
TOTAL REVENUE LIMIT				
5. Total Base Revenue Limit				
a. Base Revenue Limit Per ADA (from line 4)	024	4,728.00	4,728.00	4,744.00
b. Total Revenue Limit ADA	033	20,949.00	20,949.00	20,949.00
c. Total Base Revenue Limit (5a times 5b)	034	99,046,872.00	99,046,872.00	99,382,056.00
6. Necessary Small Elementary School Allowance	209	0.00	0.00	0.00
7. Necessary Small High School Allowance	211	0.00	0.00	0.00
8. Necessary Small Continuation High School Increase	058	121,188.00	121,188.00	121,188.00
9. Gain or Loss from Interdistrict Attendance (PL 81-874)	045	0.00	0.00	0.00
10. Unemployment Insurance Increase	960	106,263.00	106,263.00	106,263.00
11. Meals for Needy Increase	370	672,936.00	672,936.00	673,370.00
12. Less: Class Size Penalties	084	0.00	0.00	0.00
13. Less: PERS Reduction (must agree with objects 8092 and 3800-3802, not applicable to Basic Aid districts)	085	1,896,286.00	1,896,286.00	1,896,286.00
14. Less: Transfer of Special Education SDC Revenues to County Offices	121	777,363.00	777,363.00	778,365.00
15. Less: Transfer of County Community School Revenues to County Offices	310	94,560.00	94,560.00	94,880.00
16. Less: Transfer of County NPS/LCI Revenues to County Offices	320	45,196.00	45,196.00	45,254.00
17. Summer School Core Programs	181	1,887,027.00	1,887,027.00	1,887,027.00
18. Remedial Programs	129	0.00	0.00	0.00
19. Apprentice Allowance	087	0.00	0.00	0.00
20. Community Day Schools	800	0.00	0.00	0.00
21. Less: Revenue Limit Adjustment:				
a. Longer Day/Year Penalty	060	0.00	0.00	0.00
b. Excess ROC/P Reserves	160	0.00	0.00	0.00
22. Pupil Promotion and Retention and Low STAR Score (Grades 2-6)	070	0.00	0.00	0.00
23. Elementary Intensive Reading (Grades K-4)	165	0.00	0.00	0.00
24. Beginning Teacher Salary Incentive Funding	670	309,673.00	309,673.00	309,673.00
25. Intensive Algebra Instruction Academics (Grades 7-8)	240	0.00	0.00	0.00
26. Other Revenue Limit Adjustments	062	0.00	0.00	0.00
27. Adjustment to Basic Aid Guarantee	223	0.00	0.00	0.00
28. All Other Adjustments	---	0.00	0.00	0.00
29. TOTAL, REVENUE LIMIT (Sum Lines 5c, 6 through 11, minus Lines 12 through 16, plus Lines 17 through 20, minus Lines 21a and b, plus Lines 22 through 28)		99,330,554.00	99,330,554.00	99,664,792.00

Description	Form K-12 EDP No.	Original Budget	Approved Operating Budget	Projected Year Totals
REVENUE LIMIT - LOCAL SOURCES				
30. Charter Schools In-lieu Taxes	124	0.00	0.00	0.00
31. Less: Property Taxes	117	27,592,875.00	27,592,875.00	27,592,875.00
32. Less: Miscellaneous Taxes	118	61,505.00	61,505.00	61,505.00
33. Less: Community Redevelopment Funds	125	0.00	0.00	0.00
34. TOTAL REVENUE LIMIT - LOCAL SOURCES (Line 30 minus Lines 31 through 33)		(27,654,380.00)	(27,654,380.00)	(27,654,380.00)
35. Less: Charter Schools General Purpose Block Grant (Unified Districts Only)	123	0.00	0.00	0.00
36. STATE AID ENTITLEMENT (Sum Lines 29 and 34, Minus Line 35)		71,676,174.00	71,676,174.00	72,010,412.00
37. BASIC AID ENTITLEMENT (For Basic Aid Districts only, Sum EDP 122, 223, 121, 310, 320, 181, 129, 070, 165, 240, 087, 700 and 800 of Form K-12)	---	0.00	0.00	0.00
38. NET STATE AID - REVENUE LIMIT (Greater of Line 36 or Line 37)		71,676,174.00	71,676,174.00	72,010,412.00
39. Less: Actual Revenue Limit State Apportionment Receipts (Apportionment Doc: Form K-12, Exhibit H, EDP 999)				
40. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 38 minus Line 39)				
CHARTER SCHOOLS				
41. General Purpose Entitlement a. For charter schools sponsored by an elementary, high school, or unified district (non-resident) (Worksheets CH/BG, CH/BG/UNR, Line A-13)	---	0.00	0.00	0.00
b. For county operated community school charters with Sec. 1981(b) pupils (Worksheet CH/BG/COE, Line A-13)	---	0.00	0.00	0.00

Instructions: All school districts and JPAs must complete the First Tier Review (Sections I - II). School districts and JPAs projecting that they may not or will not have a positive fund balance in the General Fund for the remainder of the current fiscal year or subsequent two fiscal years and/or they may not or will not have a positive cash balance for the remainder of this fiscal year must also complete the Second Tier Review (Section III). Completion of the Second Tier Review may also be required by your county office of education.

GENERAL FUND

I. Fund and Cash Balances (Click the button by one of the following three statements):

- Based on a multiyear projection, the fund balance at the end of this fiscal year and the two subsequent fiscal years will be positive and a cashflow analysis indicates that the cash balance will be positive at the end of this fiscal year.
- Based on a multiyear projection, the fund balance at the end of this fiscal year and the two subsequent fiscal years may not be positive and/or a cashflow analysis indicates that the cash balance may not be positive at the end of this fiscal year.
- Based on a multiyear projection, the fund balance at the end of this fiscal year and the two subsequent fiscal years will be negative and/or a cashflow analysis indicates that the cash balance will be negative at the end of this fiscal year.

If your cash balance and/or fund balance MAY NOT BE POSITIVE or WILL BE NEGATIVE, please explain below or provide separate attachments explaining the contributing factors.

II. Supplemental Information

1. Reserves

Available reserves are not less than the following percentages as applied to total expenditures¹, transfers out, and other uses, except as provided for in Education Code Section 33128:

Reserve Standard	Size of district by ADA		
5% or \$50,000 (greater of)	0	to	300
4% or \$50,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	Over

Your Minimum Reserve Level is:

(Based on Form AI, sum of lines 1 through 4, Column C, ESTIMATED REVENUE LIMIT, Projected Year Totals.) 3%

¹ An Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude the distribution of revenues to its participating members.

Special Education Pass-through Funds Reserve Exclusion

1. a. Does your office choose to exclude the pass-through funds distributed to a SELPA(s) from the reserve calculation? Yes
 b. If yes, enter the name(s) of the SELPA: _____

2. a. Does your office serve as the Administrative Unit (AU) of the SELPA? No
 If no, pass-through funds cannot be excluded.

b. If yes, enter the amount of special education funds budgeted in resources 3300-3499, 6500 and 6510 for the following:

- Object 7211 (Key enter or extract funds 01 and 06, resources 3300-3499, 6500 and 6510, projected year totals) _____
- Object 7212 (Key enter or extract funds 01 and 06, resources 3300-3499, 6500 and 6510, projected year totals) _____
- Object 7213 (Key enter or extract funds 01 and 06, resources 3300-3499, 6500 and 6510, projected year totals) _____
- Object 7221 (Key enter or extract funds 01 and 06, resources 3300-3499, 6500 and 6510, projected year totals) _____
- Object 7222 (Key enter or extract funds 01 and 06, resources 3300-3499, 6500 and 6510, projected year totals) _____
- Object 7223 (Key enter or extract funds 01 and 06, resources 3300-3499, 6500 and 6510, projected year totals) _____

3. Total, Special Education Pass-through funds to be excluded: 0.00

Minimum Reserve Level (Funds 01, 17 & 72)

Determine district's a) Recommended Reserve Amount and b) Projected Reserve Amounts:

a. Recommended Reserve Amount

(1) Total Expenditures, Transfers Out, and Other Uses (Form 011, column D, sum of lines B-9, D-1b and D-2b)	<u>150,621,803.45</u>
(2) Special Education Pass-through Funds (Special Education Pass-through Funds Reserve Exclusion Section, Line 3)	<u>0.00</u>
(3) Net Expenditures, Transfers Out, and Other Uses (Line a1 less Line a2)	<u>150,621,803.45</u>
(4) Recommended minimum reserve percentage	<u>3%</u>
(5) Total (Line a3 x Line a4)	<u>4,518,654.10</u>
(6) Recommended minimum reserve amount for this district (Line a5 or the greater of Line a5 or \$50,000 for a district with less than 1,001 ADA)	<u>4,518,654.10</u>

b. Projected Reserve Amount (AMOUNTS DESIGNATED FOR RESERVES MUST BE UNRESTRICTED)

(1) General Fund - Designated for Economic Uncertainties (DEU) (Form 011, column D, #9770)	<u>4,045,371.82</u>
(2) General Fund - Undesignated (Form 011, column D, #9790)	<u>0.00</u>
(3) Special Reserve Fund (Form 171) - DEU (#9770)	<u>3,098,918.63</u>
(4) Special Reserve Fund (Form 171) - Undesignated (#9790)	<u> </u>
(5) Article XIII-B Fund (Form 721) - DEU (#9770)	<u> </u>
(6) Article XIII-B Fund (Form 721) - Undesignated (#9790)	<u> </u>
(7) Total projected unrestricted reserves (Sum of b1 through b6)	<u>7,144,290.45</u>

4. Multiyear Commitments (Include BOTH General Fund and OTHER FUNDS)

a. Have any new commitments occurred since budget adoption? (Yes/No) No

List all significant multiyear commitments that have occurred since budget adoption for the current and subsequent two fiscal years. If the source of the payment is not the same for each year, explain in the comments section. (EXCLUDE SALARY AND BENEFIT SETTLEMENTS, NON-CAPITAL OPERATING LEASES, AND MAINTENANCE AGREEMENTS.)

Type of Commitment	# of Years	Balance July 1, 2002 Principal Only	2002/03 Payment (P & I)	2003/04 Payment (P & I)	2004/05 Payment (P & I)	Fund/ Object Code/ Resource
General Obligation Bonds	28	72,570,000.00	5,832,692.00	5,839,084.00	5,864,854.00	Sp Tax Assessment
State School Building Loans						
Other Postemployment Benefits	10	1,701,144.00	300,000.00	300,000.00	300,000.00	General Purpose Fund
Compensated Absences	10	623,964.00	60,000.00	60,000.00	60,000.00	General Purpose Fund
Certificates of Participation						
Capital Leases	4	670,161.00	191,326.00	191,326.00	191,326.00	Capital Facilities Fund
Other Commitments:						

Comments:

5. Status of Other Funds

a. Are any other fund balances projected to be negative for the current fiscal year? (Yes/No) No

If yes, prepare a complete financial statement for that fund.

b. Please explain below, or provide separate attachments, explaining how each fund with projected negative balances will be resolved.

6. Changes in Contributions

Compare the budgeted Contributions to the projected year totals:

Board Approved Operating Budget - Contributions (Form 011, Unrestricted, Column B, Line D-3)	<u>(3,270,275.00)</u>
Projected Year Totals - Contributions (Form 011, Unrestricted, Column D, Line D-3)	<u>(3,270,275.00)</u>
Percentage of change from Board Approved Operating Budget	<u>0.00%</u>

Provide an explanation if the percentage of change in contributions reflects an increase or decrease greater than 5%:

7. Contingent Liabilities

Identify any known or contingent liabilities from financial or program audits, state compliance reviews, litigation, etc., that have occurred since budget adoption that may impact the budget.

This is the end of the First Tier Review. You do not need to continue on to the Second Tier Review unless (1) the First Tier Review reflects that the district's or JPA's projected general fund balance may not or will not be positive at the end of the current fiscal year or subsequent two fiscal years and/or cash balance may not or will not be positive at the end of the current fiscal year or (2) the county office of education has requested a Second Tier Review.

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FISCAL YEAR 2002/2003
GENERAL FUND

PRE-FIRST INTERIM
As of October 31, 2002

ACTUALS THROUGH OCTOBER 31, 2002

	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACC'RUALS	TOTALS	BUDGET	DIFFERENCE
BE BEGINNING CASH	17,043,184	18,054,055	19,065,870	19,432,896	7,897,204	8,365,431	9,120,388	11,538,570	10,223,257	6,125,291	7,967,917	10,456,306		101,289,011	101,229,840	62,171
A. REVENUES																
Revenue Line	4,212,273	9,194,269	5,463,268	5,541,849	6,834,723	13,037,695	11,372,812	9,670,888	4,896,821	7,291,850	13,075,820	5,037,884	9,558,545	101,289,011	101,229,840	62,171
Federal Revenues	7,402	100,668	352,532	34,024	772,101	407,648	2,613,786	55,560	473,758	896,083	2,165,497	3,940,246	607,766	11,428,879	10,972,367	456,208
Other State Revenues	187,269	560,298	541,204	688,888	1,631,531	386,071	2,568,038	312,688	1,689,712	5,522,881	130,077	838,041	3,791,697	18,176,717	18,850,690	1,526,018
Other Local Revenues	416,864	789,301	636,342	688,838	1,518,890	471,555	838,392	1,177,740	2,083,411	950,962	1,418,558	849,733	635,308	12,746,689	9,938,972	3,107,717
Food Service Abatement														3,000,000	3,000,000	(0)
TOTAL RECEIPTS	4,256,749	10,653,725	6,969,408	6,762,560	10,777,254	14,312,338	16,985,608	11,864,897	9,843,701	16,381,845	18,787,943	8,763,905	10,481,218	143,840,890	141,664,878	2,175,912
B. EXPENDITURES																
Salaries and Benefits	4,792,202	6,919,203	10,341,194	11,898,237	11,220,233	10,362,264	10,919,822	10,863,619	10,509,698	10,469,897	11,537,827	10,214,238	1,066,009	178,981,941	182,261,941	(0)
Supplies and Services	531,459	2,984,181	2,319,820	1,863,897	2,541,536	1,854,740	2,967,285	2,033,064	2,764,142	2,294,639	2,176,837	2,413,572	1,800,000	29,390,163	28,390,308	1,000,000
Capital Outlays - 01, 06	1,850	70,665	114,967	98,381	193,729	146,340	497,814	30,107	513,795	188,812	80,697	368,689	100,000	2,310,797	2,310,797	0
Capital Outlays - Projects	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0	683	0	0	24,038	0	0	0	25,000	25,000	0
Debt Support / Ind Costs	0	0	0	0	0	0	0	0	0	0	0	(405,837)	0	(405,837)	0	
TOTAL DISBURSEMENTS	6,356,482	10,774,149	13,781,771	14,662,514	14,382,500	12,166,448	14,385,184	12,127,290	13,779,636	13,778,536	13,796,360	12,633,860	2,868,009	163,842,084	163,842,209	(125)
Other Non-Revenue Transfer In	0	0	0	0	2,800,000	200,000	0	0	0	0	0	0	0	3,000,000	1,800,000	1,200,000
Other Outgo Transfer Out (Stores)	(48,042)	42,266	8,782	7,638	32,847	32,847	32,847	32,847	32,847	32,847	32,847	32,847	0	275,000	275,000	0
Food Service Expenditures	80,991	72,368	216,776	318,864	299,149	299,149	299,149	299,149	299,149	299,149	433,723	299,149	144,574	3,298,007	0	3,298,007
TOTAL OTHER SOURCES / USES	(67,051)	(11,883)	(258,669)	(222,699)	(2,177,894)	(122,098)	(222,098)	(222,098)	(222,098)	(222,098)	(446,871)	(322,098)	(144,874)	(583,007)	725,000	(1,268,007)
E. PRIOR YEAR TRANSACTIONS																
From Other Funds - 8310	3,333,763	409,417	547,204	688,423	568,220	762,485	150,000	50,790	170,064	702,096	1,559	391,353	250,000	7,796,374	7,796,374	0
Due From Other Funds - 8310	0	671,807	68,704	1,048,298	0	0	0	0	0	0	0	1,835,108	0	3,840,925	3,840,925	0
Accounts Payable - 9500	1,796,540	208,271	53,557	2,186	4,071	2,326	10,468	82,872	23,844	0	0	725,654	0	2,907,600	2,907,600	(0)
Due To Other Funds - 9810	4,860	611,044	212	198,000	1,078,590	0	0	0	0	0	0	0	7,641,183	8,403,109	8,403,109	(0)
Deferred Revenue - 9810	0	0	0	0	0	0	0	0	0	0	0	0	0	1,078,590	1,078,590	0
TOTAL PRIOR YEAR TRANSACTIONS	1,532,591	483,609	362,139	1,986,823	(524,431)	765,199	198,532	(23,023)	170,064	678,432	1,559	1,300,908	(7,411,193)	4,888,374	4,888,374	0
E. NET INCREASE/DECREASE (A-B)+(D-E)	1,010,691	1,029,824	(5,849,264)	(8,838,792)	(1,631,773)	2,754,907	2,418,101	(1,215,312)	(4,027,066)	(4,842,529)	2,527,481	(1,678,044)		(2,815,507)	(4,001,798)	3,684,291
County Year-End Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
F. ENDING CASH (A-F)	18,054,055	18,089,879	19,655,066	20,672,284	8,265,431	8,130,308	11,588,878	10,223,257	8,125,291	2,987,817	10,466,390	8,173,564		(2,815,507)	(4,004,798)	3,684,291

Palm Springs Unified School District Unrestricted Budget Report MYP Draft as of July 1, 2002

	Audited Actuals 1999-00	Audited Actuals 2000-01	Unaudited Actuals 2001-02	Percent of Change over PY	1st Interim Budget 2002-03	Percent of Change over PY	Projected Budget 2003-04	Percent of Change over PY	Projected Budget 2004-05	Percent of Change over PY	Projected Budget 2005-06	Percent of Change over PY
Revenue Limit												
a Base RL per ADA					4,744		4,834		4,989		5,123	
b Revenue Limit ADA					20,949		21,675		22,427		23,205	
c Total Base Revenue Limit					98,382,056		104,777,651		111,438,298		118,877,011	
d Other Revenue Limit					2,179,022		2,139,226		2,199,195		2,267,378	
e Plus: Other Adjustments (PY)												
f Revenue Limit Transfers					(2,992,824)		(3,151,720)		(3,398,930)		(3,543,560)	
g Total Adj. Revenue Limit					98,568,254		103,765,157		110,300,562		117,600,829	
Federal												
a	88,888	106,352	123,881	38.37%	122,000	-1.52%	124,440	2.00%	126,929	2.00%	129,467	2.00%
b	8,906,255	13,009,221	10,933,225	-22.76%	9,952,250	-8.77%	9,492,637	-4.65%	9,648,412	1.64%	10,029,433	3.95%
c	5,942,105	3,398,866	2,226,721	-62.53%	1,648,071	-25.99%	1,681,032	2.00%	1,714,653	2.00%	1,748,946	2.00%
d	(4,350,100)	(4,566,344)	(4,831,525)	0.00%	(2,270,275)	-53.01%	(3,270,275)	44.08%	(3,335,681)	2.00%	(3,402,394)	2.00%
Total Revenues	86,959,135	98,014,596	102,612,807	18.00%	108,020,300	5.27%	111,792,991	3.49%	118,454,875	5.96%	126,108,281	6.46%
Certificated Salaries												
a Base Salaries					58,763,035		60,487,822		62,297,101		64,194,875	
b Step and Column Adjustment					1,114,756		1,203,937		1,300,251		1,404,271	
c Cost-of-Living Adjustment					-		-		-		-	
d Other Adjustments					-		-		-		-	
e Total Certificated Salaries	46,765,440	54,052,809	59,450,325	27.12%	59,877,791	0.72%	61,651,690	2.98%	63,597,352	3.16%	65,598,946	3.15%
Classified Salaries												
a Base Salaries					13,125,509		13,256,764		13,389,332		13,523,225	
b Step and Column Adjustment					149,937		161,932		174,886		188,877	
c Cost-of-Living Adjustment					-		-		-		-	
d Other Adjustments					-		-		-		-	
e Total Classified Salaries	9,833,348	12,177,770	12,997,735	32.16%	13,275,446	2.14%	13,403,204	0.96%	13,564,218	1.20%	13,712,102	1.09%
Benefits	13,225,405	16,663,393	18,754,530	41.81%	21,470,051	14.46%	22,672,792	5.60%	23,995,739	5.83%	25,447,864	6.05%
Books & Supplies	3,513,940	2,292,913	3,206,075	-6.76%	5,863,556	82.89%	3,327,635	-43.25%	3,394,187	2.00%	3,462,071	2.00%
Contracts & Services	7,612,607	8,346,166	9,632,685	26.54%	10,479,846	8.77%	10,967,425	4.65%	11,458,475	4.46%	12,038,095	5.06%
Capital Outlay	3,726,490	746,923	498,586	-86.62%	528,469	5.99%	528,469	0.00%	528,469	0.00%	528,469	0.00%
Other Outgo	1,122,124	17,383	24,986	-97.77%	25,000	0.00%	25,000	0.00%	25,000	0.00%	25,000	0.00%
Support Costs	(835,908)	(1,034,148)	(1,380,584)	65.16%	(921,914)	-33.22%	(940,352)	2.00%	(966,682)	2.80%	(996,649)	3.10%
Transfers Out & Other Uses	5,665,545	217,180	39,594	-100.00%	39,594	40.00%	39,594	0.00%	39,594	0.00%	39,594	0.00%
Total Expenditures	90,628,991	93,482,389	103,184,338	13.85%	110,637,839	7.27%	111,675,456	0.94%	115,636,353	3.56%	119,855,292	3.65%
Net Increase (Decrease) to Fund	(3,669,856)	4,532,207	(571,531)	-64.43%	(2,617,539)	37.99%	117,535	-104.49%	2,818,522	256.07%	6,250,990	121.76%
Reserve Amounts:												
Revolving Cash	50,000	50,000	50,000		50,000		50,000		50,000		50,000	
Stones	273,091	237,910	226,891		275,000		275,000		280,000		280,000	
Designated for Economic Uncert.	3,546,397	4,584,961	4,731,987		3,922,026		4,039,561		6,853,084		13,104,073	
Designated for Textbooks (Lottery)	-	-	62,986		609,387		609,387		609,387		609,387	
Designated for New SIS (Lottery)	615,774	118,774	20,000		20,000		20,000		20,000		20,000	
Designated for Tech 20%	-	697,184	26,908		123,346		123,346		123,346		123,346	
Designated for Lottery	-	-	-		-		-		-		-	
Designated for Redevelopment	-	-	-		-		-		-		-	
Designated for Carryovers	-	-	1,889,139		-		-		-		-	
3% Reserve Should Be =	2,718,870	2,804,472	3,923,473	38.90%	4,349,428	10.66%	3,350,264	-22.17%	4,557,344	36.03%	4,694,797	3.02%
Res. Econ. Uncert. Above/Below 3%	827,528	1,780,469	808,514		(427,402)		889,298		2,295,740		8,409,276	
Special Reserve-Other (Iran)	-	-	-		-		-		-		-	
Capital Reserve	-	-	\$4,048,019		\$3,098,919		\$3,098,919		\$3,098,919		\$3,098,919	

Palm Springs Unified School District Restricted Budget Report MYP Draft as of July 1, 2002

	Audited Actuals 1999-00	Audited Actuals 2000-01	Unaudited Actuals 2001-02	Percent of Change over PY	1st. Interim Budget 2002-03	Percent of Change over PY	Projected Budget 2003-04	Percent of Change over PY	Projected Budget 2004-05	Percent of Change over PY	Projected Budget 2005-06	Percent of Change over PY
Revenue Limit Transfer to Sp Ed												
Federal	2,110,423	2,562,321	2,897,573	13.08%	2,992,824	3.29%	3,151,720	5.31%	3,336,930	5.86%	3,543,560	6.19%
State	5,638,350	7,722,798	10,536,592	36.43%	10,850,367	2.98%	11,067,374	2.00%	11,288,722	2.00%	11,514,497	2.00%
Local	8,533,301	14,384,032	12,966,021	-9.86%	7,525,437	-41.98%	7,953,679	2.24%	7,939,289	3.19%	8,195,177	3.22%
Transfers In & Other Sources	5,863,517	8,202,511	9,711,949	18.40%	10,990,901	13.17%	10,718,740	0.00%	10,718,740	0.00%	10,718,740	0.00%
Total Revenues	4,350,100	4,907,018	4,831,525	-1.54%	3,270,275	-32.31%	3,631,966	11.06%	3,372,597	-7.14%	3,085,720	-8.51%
	26,495,691	37,778,680	40,943,660	8.38%	35,629,804	-12.98%	36,263,479	1.78%	36,656,278	1.08%	37,057,694	1.10%
Certificated Salaries												
a Base Salaries					12,488,524		12,488,524		12,488,524		12,488,524	
b Step and Column Adjustment					221,182		238,877		257,987		278,626	
c Cost-of-Living Adjustment					-		-		-		-	
d Other Adjustments					-		-		-		-	
e Total Certificated Salaries	8,541,747	10,942,490	13,639,268	24.65%	12,709,706	-8.82%	12,727,401	0.14%	12,746,511	0.15%	12,767,150	0.16%
Classified Salaries												
a Base Salaries					7,036,680		7,107,047		7,178,117		7,249,898	
b Step and Column Adjustment					86,144		93,036		100,478		108,517	
c Cost-of-Living Adjustment					-		-		-		-	
d Other Adjustments					-		-		-		-	
e Total Classified Salaries	5,103,501	5,782,801	6,580,918	13.80%	7,122,824	8.23%	7,200,082	1.08%	7,278,596	1.09%	7,358,415	1.10%
Benefits	2,979,282	3,910,046	4,931,810	26.13%	5,806,123	17.73%	6,010,015	3.51%	6,233,782	3.72%	6,479,386	3.94%
Books & Supplies	3,472,705	3,488,063	5,985,120	71.59%	8,036,413	34.27%	4,230,642	-47.36%	4,230,642	0.00%	4,230,642	0.00%
Contracts & Services	5,144,228	5,067,060	5,224,342	3.10%	4,010,493	-23.23%	4,010,493	0.00%	4,010,493	0.00%	4,010,493	0.00%
Capital Outlay	1,567,408	4,121,403	1,668,272	-58.52%	1,782,328	6.64%	1,233,939	-30.77%	1,233,939	0.00%	1,233,939	0.00%
Other Outgo	417,764	-	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!
Support Costs	371,453	519,293	937,175	80.47%	516,077	-44.63%	526,399	2.00%	541,138	2.80%	557,913	3.10%
Transfers Out & Other Uses	-	511,952	603,927	17.97%	-	-100.00%	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!
Total Expenditures	27,598,088	34,343,108	39,570,832	15.22%	39,983,964	1.04%	35,938,971	-10.12%	36,275,100	0.94%	36,637,938	1.00%
Net Increase (Decrease) to Fund	(1,102,397)	3,435,572	1,372,828	-60.04%	(4,354,160)	-417.17%	324,508	-107.45%	381,178	17.48%	419,757	10.12%
Beginning Balance, July 1	1,325,416	2,672,838	6,108,410	128.54%	7,481,237	22.47%	3,127,077	-58.20%	3,451,585	10.36%	3,832,764	11.04%
Audit Adjust or Restatements	2,449,819	-	-	-	-	-	-	-	-	-	-	-
Net Beginning Balance, July 1	3,775,235	2,672,838	6,108,410	128.54%	7,481,237	22.47%	3,127,077	-58.20%	3,451,585	10.36%	3,832,764	11.04%
Ending Balance, June 30	2,672,838	6,108,410	7,481,238	22.47%	3,127,077	-58.20%	3,451,585	10.36%	3,832,764	22.57%	4,252,519	23.20%
Reserve Amounts:												
Revolving Cash	-	-	-	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-	-	-	-
Designated for Economic Uncert.	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid Expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Legally Restricted Balances	2,672,838	3,664,963	3,805,772	-	-	-	-	-	-	-	-	-
Designated for State CSR-KGOrd	-	-	-	-	-	-	-	-	-	-	-	-
Designated for Lottery	-	-	-	-	-	-	-	-	-	-	-	-
Designated for Redevelopment	-	2,443,447	3,675,466	-	3,127,077	-	3,451,585	-	3,832,764	-	4,252,519	-
Designated for State CSR-9th Grade	-	-	-	-	-	-	-	-	-	-	-	-
5% Reserve Should Be =	-	-	-	#DIV/0!	-	-	-	#REF!	-	#REF!	-	#REF!
Res. Econ. Uncert. Above/Below 3%	-	-	-	-	-	-	-	-	-	-	-	-
Special Reserve-Other Than	-	-	-	-	-	-	-	-	-	-	-	-
Capital Equipment	-	-	-	-	-	-	-	-	-	-	-	-



