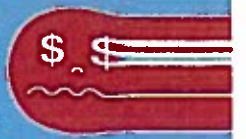


MEETING THE Technology Challenge



The District Office currently houses the Wide Area Network System.

ADOPTED BUDGET 2002-2003



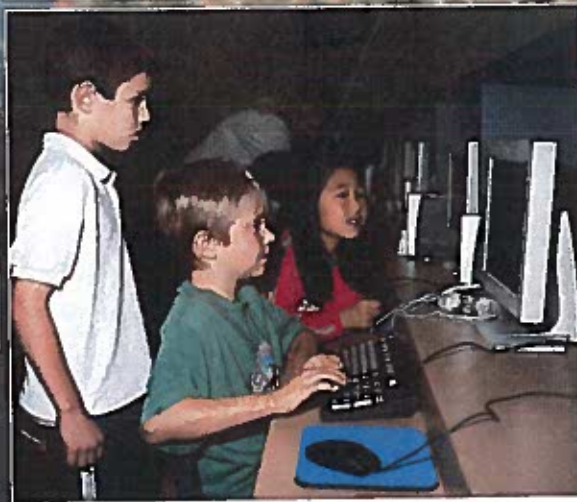
Palm Springs High School students learn computer repair.



Cathedral City High School hosts seven computer labs.



This busy computer lab is the Media Center at James Workman Middle School.



Students enjoy the Thin Client Lab at Cahvilla Elementary School.

Unified Arts

Palm Springs

UNIFIED SCHOOL DISTRICT



ADMINISTRATORS/SCHOOLS

UNIFIED SCHOOL DISTRICT

Highway 100, Canyon Way
Palm Springs, California 92262
(760) 416-6000

BOARD OF EDUCATION

John Aikens, *President*
Andrew Green, *Member*
Shari Stewart, *Member*

ADMINISTRATION

David Costner, Ph.D., *Superintendent*
David Costner, *Asst. Supt., Business Services*
Michael Sellwood, Ed.D., *Deputy Supt., Personnel Services*

PRINCIPAL OF SCHOOLS

Elementary Schools (K-5)

Julius Corsini
Cheryl James, *Principal* 251-7260
Katherine Finchy
Marsha Boring, *Principal* 416-8190
Landau Elementary (YRE)
Tony Signoret, *Acting Principal* 770-8600
Rancho Mirage
Susie Morrison, *Principal* 836-3680
Sunny Sands (YRE)
Karen Cornett, *Principal* 770-8635
Two Bunch Palms
Nancy Lynch, *Principal* 251-7220
Vista del Monte
Leslie Lyle, *Principal* 416-8176

Education Programs

Head Start/State Preschool
Principal/Coordinator 416-8411

Middle Schools (6-8)

Nellie N. Coffman Middle School
Dr. Curt Thayer, *Principal* 770-8617
Raymond Cree Middle School
Clarence Nolan, *Principal* 416-8283

High Schools (9-12) & Adult School

Desert Hot Springs High School
Daniel Kenley, *Principal* 288-7000
Cathedral City High School
John Mendoza, *Principal* 770-0100
Palm Springs Adult School
Dr. Virginia Eberhard, *Principal* 416-8450

GOVERNING BOARD

SUPERINTENDENT

- PUBLIC INFORMATION MANAGER
- EXECUTIVE ASSISTANT
- ADMINISTRATIVE ASSISTANT
- SENIOR CLERK
- SWITCHBOARD/RECEPTIONIST
- DIRECTOR OF TECHNICAL SERVICES

ASSISTANT SUPERINTENDENT EDUCATIONAL SERVICES

- ELEMENTARY PRINCIPALS
- DIRECTOR OF K-5 CURRICULUM/INSTRUCTION
- DIRECTOR OF 6-12 CURRICULUM/INSTRUCTION
- DIRECTOR OF K-12 FEDERAL/STATE PROJECTS
- DIRECTOR OF STANDARDS, ASSESSMENT & ACCOUNTABILITY
- COORDINATOR OF K-12 STAFF DEVELOPMENT/LANGUAGE ARTS
- COORDINATOR OF SECONDARY PROJECTS
- PRINCIPAL/COORDINATOR OF EARLY CHILDHOOD EDUCATION

ASSISTANT SUPERINTENDENT BUSINESS SERVICES

- DIRECTOR OF FISCAL SERVICES
- DIRECTOR OF FACILITIES PLANNING & DEVELOPMENT
- DIRECTOR OF FACILITIES MAINTENANCE
- DIRECTOR OF FOOD SERVICES
- DIRECTOR OF PURCHASING/WAREHOUSE & REPROGRAPHICS
- RISK MANAGER
- DIRECTOR OF TRANSPORTATION

DEPUTY SUPERINTENDENT PERSONNEL SERVICES

- SECONDARY PRINCIPALS
- COORDINATOR OF DISTRICT SECURITY
- DIRECTOR OF CLASSIFIED HUMAN RESOURCES
- SENIOR ADMINISTRATIVE ASSISTANT

DIRECTOR PUPIL PERSONNEL SERVICES

- COORDINATOR OF CHILD WELFARE AND ATTENDANCE
- COORDINATOR OF SPECIAL EDUCATION
- SUPERVISING NURSE
- PSYCHOLOGISTS



June, 2002

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GLOSSARY**



PALM SPRINGS UNIFIED SCHOOL DISTRICT

980 EAST TAHQUITZ CANYON WAY
PALM SPRINGS, CALIFORNIA 92262-0119

(760) 416-6000

FAX (760) 416-6015

WILLIAM E. DIEDRICH, Ph.D., Superintendent of Schools

BOARD OF EDUCATION: DONALD T. AIKENS, *President* — MICHAEL McCABE, *Clerk*
ANDREW GREEN, *Member* — MEREDY SHOENBERGER, *Member* — SHARI STEWART, *Member*

June, 2002

I am pleased to present the 2002/2003 school year General Fund Series and accompanying data to implement the educational goals of the Palm Springs Unified School District. A school district's realization of its goals, priorities and objectives for the education of children is dependent on financial resources. Thus, the General Fund and other school district budgets are really a reflection of the school system's plans to meet the needs of its students.

Developing the budget this year was not an easy task since revenues from the State of California were so difficult to project. While it is not unusual to approve a tentative spending plan with very little information since the Governor and State Legislature have frequently been unable to reach agreement on the State Budget by the statutory deadline of July 1st, the current situation is virtually unparalleled in California's history. There is presently a projected deficit of state revenues in excess of \$22 billion. This shortfall has yet to be resolved and reduced funding for all governmental entities within the state are expected to be made during the new budget year. The education of the state's six million students will undoubtedly be affected by these, as yet, undetermined reductions in funding. Accordingly, the budget presented here has been prepared using the best and most conservative information available. As in previous years, when more definitive data have been received, the budget will be revised.

The 2002/2003 General Fund Budget continues to support the direction set by the Governing Board to increase academic performance levels of all students and prepare them to pass the state's rigorous High School Exit Examination. Included are funds to maintain class-size reduction in grades one through three and ninth grade English, continue year-round education in four of the District's elementary schools, increase allocations for school supplies and provide for the continued implementation of an improved technology delivery system. Dollars have also been dedicated to continue intervention programs offered during school hours and after for students struggling in reading and other basic skills. The costs for the District's Ramon Academy, designed to help eighth graders who are not yet ready to engage in a challenging high school curriculum, are also included in this budget. Funds are also made available to continue a mandatory Summer Academy for students who have not yet mastered basic subject areas.

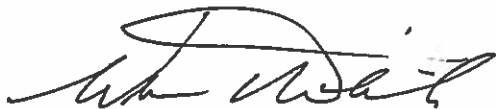
Although not readily apparent within the District's General Fund Budget, it should be pointed out that during the last decade, the State of California has increasingly directed mandates and funding to the local school level. Schools of the District, along with their Site Councils, now control much larger amounts of funding than in previous times. These new resources are not

completely reflected in the General Fund. In order to meet both state and District requirements for improved student achievement, the District Office and individual schools must combine these resources to meet student learning needs. For example, the implementation of the District's basic reading program and employing reading coaches to assist teachers cannot be accomplished by funds allocated from the District Office alone. School Site Councils are now called upon to supplement these funds in order to deliver the best instructional programs possible for students.

As one might expect, the greatest portion of the school district's budget is devoted to salaries and fringe benefits for its 2000 employees. The District has worked diligently to negotiate bargaining unit contracts which afford competitive salaries and benefits. Included within these contracts are salary schedules which provide for increased pay to employees based on years of service and, as in the case of teachers, additional years of education. These represent a continued increase in costs to the District, whether the school system receives additional funding from the state or not. As an example, \$1.6 million have been budgeted within the present budget to meet these continuing costs. Health and welfare expenses have also been increased in the present budget. An additional \$1.6 million have been dedicated to this expense. This additional funding for health and welfare insurance represents a 16.5% increase over last year's premiums. Finally, although contract negotiations are taking place with all of the District's bargaining units, no funds have been budgeted for cost of living increases in salaries.

The budget presented here is not balanced. While the District has sufficient dollars to maintain a required three percent reserve, there is presently a shortfall of \$464,883.00. Further, \$800,000 was drawn from the Special Reserve to help fund Desert Hot Springs High School operations for another year until it receives its full complement of students. It should also be understood that the shortfall reflected in the proposed budget is largely based on the assumption that the state COLA will be funded at a 1.66% level. Reports from Sacramento suggest that the actual COLA will be more in line with a 2.0% increase. If this occurs, the actual deficit, excluding the special funding of Desert Hot Springs High School operations, will be approximately \$144,000. Based on what is currently known about revenues from the state, it is clear there is little room for additional discretionary spending over that already projected within the proposed budget. The 2002/2003 school year will be one of fiscal caution.

In conclusion, we are pleased to present the 2002/2003 General Fund Budget for Board approval. We believe it to be a spending plan for the Palm Springs Unified School District focused on the Board's goal to improve the academic performance of all students. It also continues efforts to implement new state curricular standards and mandates. It is truly an instructional budget that focuses on educating each child in a safe, secure and orderly environment.



William E. Diedrich, Ph.D.
Superintendent of Schools

MISSION STATEMENT & CORE VALUES

The Palm Springs Unified School District's highly trained and effective staff in partnership with our students, their families, and the community will provide each student with the most appropriate educational opportunities in a safe, secure environment, so that all students can achieve their full potential as contributing members of the community.

LEARNING

We believe student learning is our first responsibility. Each student is a valued individual to be treated with dignity and respect. Each student shall have the opportunity to obtain high levels of achievement in order to reach full potential. We believe the responsibility for a life-long education is shared by the student, district, family and community.

RESPONSIBILITY

We believe PSUSD exists to serve students by providing the most appropriate education for each child. We believe that all students and their families have personal responsibility to take full advantage of the opportunities provided by the district. We believe the community has the responsibility to support the efforts of students and staff of PSUSD.

ENVIRONMENT & CLIMATE

We will provide safe and secure educational facilities and implement procedures that are fair and equitable to promote a positive educational environment.

RECOGNIZING THE DIVERSITY WITHIN OUR COMMUNITY

We believe that it is our responsibility to promote a climate of respect and cooperation among staff, students and their families, and the community. We respect and recognize the unique contributions of the staff in creating a positive learning environment. We will treat all students, their families and all staff members with fairness, respect and understanding.

INVOLVEMENT & COMMUNICATION

We believe that parents and community members have the responsibility of being actively involved in the students' successful educational accomplishments and development of life-long learning skills.

Active communication between and among parents, community members, and the PSUSD, is essential at all times in order to ensure the success of all the goals.

Basis for Budgetary Data

The school district budget is an expression in dollars and cents of the educational program. The budget, which is an estimate of proposed revenues and expenditures for a stated period of time and for specified purposes, can serve many important functions, including the following:

- | | |
|---|---|
| A. Describes the planned district educational program including all supportive services. | C. Informs the public of the educational program and the funds needed for program operation. |
| B. Outlines fiscal controls that the governing board of the district will employ in discharging its responsibility for district expenditures. | D. Makes available to the governing board, the staff, and the community, information that determines the resources needed to support the educational program. |

This document reflects the proposed spending plan based on current information and assumptions. The major basic assumptions which comprise the District's budget are presented on the following pages.

As these conditions change, amendments and augmentations will be presented to the Board for action.

The Adopted Budget was developed utilizing the best and most current information available from state, county, and local sources. The summarized data is presented by sources of revenue and types of expenditures.

Plan of Action

Budget Development Calendar

The development of the district budget involves input from staff, department heads, site administrators, and school site councils.

Expenditures are allocated based on the district's goals and objectives as approved by the Board of Education. This highly involved process must include a Budget Development Calendar that includes timelines, activities and the designation of responsibility for making timely decisions.

PALM SPRINGS UNIFIED SCHOOL DISTRICT
BUDGET DEVELOPMENT CALENDAR
2002/2003

<u>DATE</u>	<u>ACTIVITY</u>	<u>RESPONSIBILITY</u>
January	<ul style="list-style-type: none"> • Review of Governor's Budget Proposal for 2002/2003 • Preparation of budget assumptions 	<ul style="list-style-type: none"> • Superintendent/Cabinet Board of Education Staff • Staff
February	<ul style="list-style-type: none"> • Preliminary enrollment projections 	<ul style="list-style-type: none"> • Superintendent/Cabinet Staff
March	<ul style="list-style-type: none"> • Review budget revenue/expenditure assumptions and make necessary changes • Begin to develop a priority list for additions and/or deletions 	<ul style="list-style-type: none"> • Superintendent/Cabinet Staff • Superintendent/Cabinet Staff
April	<ul style="list-style-type: none"> • Build a base budget • Update and redefine priority list for additions/deletions • Preparation of 3rd Interim Report, Estimated Actuals 	<ul style="list-style-type: none"> • Staff • Superintendent/Cabinet Board of Education Staff • Superintendent/Cabinet Staff
April 30	<ul style="list-style-type: none"> • Last day for budget revisions/preparation of final budget 	<ul style="list-style-type: none"> • Staff
May 15	<ul style="list-style-type: none"> • Analyze base budget summary to determine increase/decrease in funds • Finalize addition and/or deletion list and prioritize • Review of Governor's "May Revise" 	<ul style="list-style-type: none"> • Staff • Superintendent/Cabinet Staff • Staff
June 15	<ul style="list-style-type: none"> • Budget document "copy ready" to printer 	<ul style="list-style-type: none"> • Staff
June 17-24	<ul style="list-style-type: none"> • Review base budget and needs list 	<ul style="list-style-type: none"> • Superintendent/Cabinet Board of Education
June 25	<ul style="list-style-type: none"> • Final budget document for public inspection • Public hearing/adoption of base budget and needs list • Approval of the estimated actuals for 2001/2002 	<ul style="list-style-type: none"> • Staff • Board of Education
July 1	<ul style="list-style-type: none"> • Submit budget to county schools office for approval 	<ul style="list-style-type: none"> • Staff

Communication of Budget Information

Fiscal Policy Team

The Governing Board recognizes that sound fiscal management requires anticipating financial problems and taking early corrective action.

A fiscal policy team shall be established to regularly review the district's financial condition, report to the Board on vital financial data, advise the Board regarding the maintenance of adequate reserves, and recommend long-range fiscal policies to ensure the viability of the district's educational programs.

The fiscal policy team shall include two members of the Governing Board, the Assistant Superintendent of Business Services and the Superintendent.

General Fund

On February 27, 2001, Palm Springs Unified School aligned all its financial records to the California's new standardized State Account Code Structure (SACS). This conversion has resulted in the consolidation of various funds maintained under the old accounting structure.

The General Fund series previously consisting of twelve funds now comprises two major sub-funds, the General Unrestricted Fund (03) and the General Restricted Fund (06). These funds account for the regular operations of the District. The classifications of unrestricted or restricted are based on the funding conditions of external revenues as specifically dictated by law or donors.

All other financial transactions are recorded in various funds as permitted or required by law. The list of the District's operating funds is as follows:

<i>Fund 11:</i>	<i>Adult Education Fund</i>
<i>Fund 12:</i>	<i>Child Development Fund</i>
<i>Fund 13:</i>	<i>Cafeteria Fund</i>
<i>Fund 14:</i>	<i>Deferred Maintenance Fund</i>
<i>Fund 17:</i>	<i>Special Reserve - Other than Capital Projects</i>
<i>Fund 21:</i>	<i>Building Fund</i>
<i>Fund 25:</i>	<i>Capital Facilities Fund</i>
<i>Fund 30:</i>	<i>State School Building - Lease Purchase Fund</i>
<i>Fund 35:</i>	<i>County School Building Fund</i>
<i>Fund 51:</i>	<i>Bond Interest and Redemption Fund</i>

Summary descriptions for all these funds are found in the body of this document.

Unrestricted

The General Fund (03) unrestricted resources are comprised of the Lottery-Unrestricted, the Class Size Reduction Programs, the Year-Round Program, and all other general operating activities.

GENERAL PURPOSE (RESOURCE 0000)

This resource is the District's primary operations and is relatively free from state restrictions. These dollars may be used for any legal purposes such as salaries, benefits, books & supplies, other services and equipment.

This resource is used to account the activity of projects such as, Year-Round Education, Staff Development Buyback, School-Site Academic Performance Index Awards.

LOTTERY (RESOURCE 1100)

The California Lottery first began operations on October 3, 1985. Lottery receipts depend on the success of the games. The only State restriction placed on the Unrestricted Lottery funds is that they cannot be used for school construction purposes.

In addition, Palm Springs Unified School District avoids committing these funds to ongoing costs, such as personnel, etc., due to the uncertainty of future funding levels.

CLASS SIZE REDUCTION 9th Grade (RESOURCE 1200)

In FY 1999/00 the District implemented a 9th grade English class size reduction program at all three high school sites. The state funded this program, which requires class sizes of no more than 22 students per class and a school site average of 20 students to one teacher.

The Ramon Academy, an alternative educational school, was opened in FY 2000/01. All English and Math classes are offered at a student/teacher ratio of 20:1.

CLASS SIZE REDUCTION Grades K-3 (RESOURCE 1300)

The State established the Class Size Reduction Program in FY 1996/97. The District implemented Option One for Grades 1-3 over a two-year period. Under this program the student/teacher ratio is 20:1, not to exceed an annual average of 20.4:1.

Option Two was implemented in the Kindergarten level in FY 1999/00. This program requires the 20:1 ratio for a part of the instructional day.

Restricted

The General Restricted Fund (06) resources include Instructional Materials entitlements, Class Size Reduction Facilities funding, the Routine Repair & General Maintenance program and an array of legally restricted projects. These funds may be used only for the stated purposes of the program for which they have been funded.

CATEGORICAL PROJECTS

- 3010 Title I Low Income and Neglected
- 3710 Title IV Safe and Drug Free Schools
- 5210 Headstart Program
- 4135 Federal Class Size Reduction
- 6286 English Language Learners
- 7200 Miller-Unruh Basic Reading Act
- 7127 Educational Tech for High Schools
- 6660 Tobacco Use Prevention Education
- 3405 Sp Ed IDEA-Workability
- 7255 II/USP
- 6405 School Safety & Violence Prevention
- 7091 Economic Impact Aid-LEP
- 4040 Educational Tech Literacy
- 3550 Vocational Education
- 7375 Tenth Grade Counseling
- 6296 Public School Library Materials
- 7250 School Based Coordinated Program
- 4230 Bilingual Education
- 4215 Emergency Immigrant Education
- 7140 Gifted & Talented Program
- 6300 Lottery-Instructional Materials

HOME-TO-SCHOOL

TRANSPORTATION (7230/7240)

This fund captures all student transportation costs for the regular educational program and the Special Education program.

SPECIAL EDUCATION (6500)

New funding model, AB 602, commenced in FY 1998/99. A two-year period of rate adjustments was completed and the model was fully implemented in FY 2000/01.

With the new program, the annual funding rates for base funding, growth, COLA, and other entitlements are known, thus allowing for better projections.

INSTRUCTIONAL MATERIALS (7160)

State approved textbook dollars for 9-12.

INSTRUCTIONAL MATERIALS (7155)

State adopted textbook dollars for K-8.

CLASS SIZE REDUCTION FACILITIES (6300)

Program established by the State during 1999/00 to account for the retrofitting, reconstruction, and construction required to address the space needs to operate the class size ratios of 20:1 for K-3 grades.

ROUTINE REPAIR & GENERAL MAINTENANCE (8150)

This fund was established in accordance with EC§17714 - a restricted fund for the exclusive purpose to provide a minimum of 3% of the District's General Fund budget to make all necessary repairs, renewals and replacements to ensure all District buildings are kept in good repair, working condition and order.

INSTRUCTIONAL MATERIALS (7180)

State's Standards Based Schiff-Bustamante to be used for the purchase of adopted textbooks for grades K-12. Four year funded program that terminates in FY 2001/02. This program has not been budgeted for FY 2002/03.

REDEVELOPMENT FEES (9986)

Redevelopment fees not subject to the revenue limit deductions as per Health and Safety Code Sections 33401 and 33676. Pass-thru tax increment dollars provided for by negotiated agreements with cities and counties.

PALM SPRINGS UNIFIED SCHOOL DISTRICT

General Fund Series Budget Fiscal Year 2002/03

	Grand Total	Unrestricted Fund Summary	Restricted Fund Summary
Revenues	140,227,879.00	109,309,242.00	30,918,637.00
Expenditures	(142,001,557.00)	(107,264,256.00)	(34,737,301.00)
Excess (Deficiency) of Revenues over Expenditures	-	2,044,986.00	(3,818,664.00)
Other Financing Sources	800,000.00	(2,470,275.00)	3,270,275.00
Other Financing Uses	(39,594.00)	(39,594.00)	-
Net Increase (Decrease) in Fund Balance	-	(464,883.00)	(548,389.00)
Beginning Balance, July 1	9,236,271.11	5,249,257.56	3,987,013.55
Audit Adjustments	-	-	-
Restatement Adjustments	-	-	-
Net Beginning Balance	9,236,271.11	5,249,257.56	3,987,013.55
Ending Balance, June 30	8,222,999.11	4,784,374.56	3,438,624.55
COMPONENTS			
Reserved Amounts for:			
Revolving Cash Fund	50,000.00	50,000.00	-
Stores	275,000.00	275,000.00	-
Restricted Program Balances	-	-	-
Designated Amounts for:			
Economic Uncertainties	4,459,374.56	4,459,374.56	-
Transportation	-	-	-
Redevelopment Fees	3,438,624.55	-	3,438,624.55
Other	-	-	-
Other	-	-	-
Other	-	-	-
Other	-	-	-

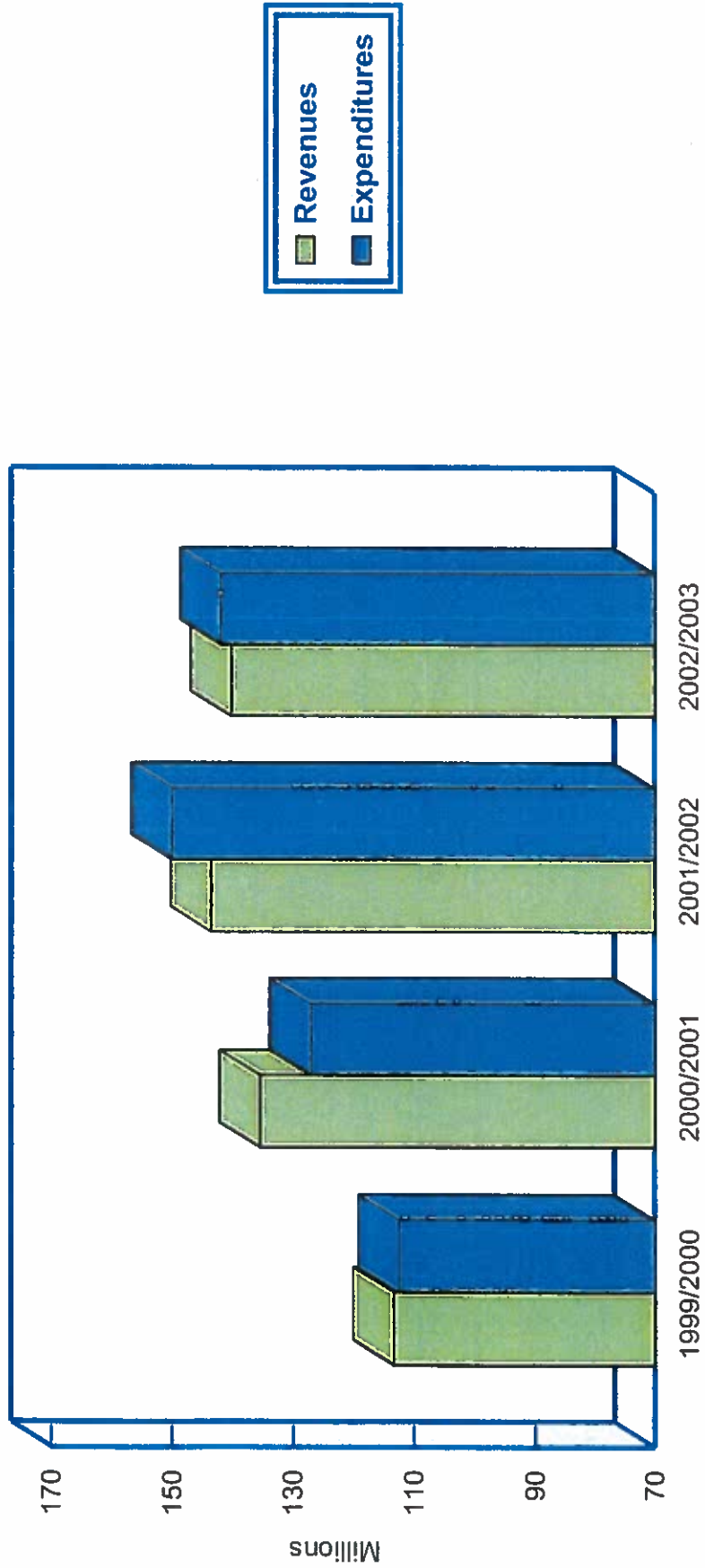
PALM SPRINGS UNIFIED SCHOOL DISTRICT

General Fund Series Estimated Actuals Fiscal Year 2001/02

	Grand Total	Unrestricted Fund Summary	Restricted Fund Summary
Revenues	143,566,220.90	106,919,117.00	36,647,103.90
Expenditures	(150,127,188.48)	(106,962,921.80)	(43,164,266.68)
Excess (Deficiency) of Revenues over Expenditures	(6,560,967.58)	(43,804.80)	(6,517,162.78)
Other Financing Sources	1,500,000.00	(2,895,767.00)	4,395,767.00
Other Financing Uses	-	-	-
Net Increase (Decrease) in Fund Balance	(5,060,967.58)	(2,939,571.80)	(2,121,395.78)
Beginning Balance, July 1	14,297,238.69	8,188,829.36	6,108,409.33
Audit Adjustments	-	-	-
Restatement Adjustments	-	-	-
Net Beginning Balance	14,297,238.69	8,188,829.36	6,108,409.33
Ending Balance, June 30	9,236,271.11	5,249,257.56	3,987,013.55
COMPONENTS			
Reserved Amounts for:			
Revolving Cash Fund	50,000.00	50,000.00	-
Stores	275,000.00	275,000.00	-
Restricted Program Balances	-	-	-
Designated Amounts for:			
Economic Uncertainties	4,924,257.56	4,924,257.56	-
Transportation	-	-	-
Redevelopment Fees	3,987,013.55	-	3,987,013.55
Other	-	-	-
Other	-	-	-
Other	-	-	-
Other	-	-	-

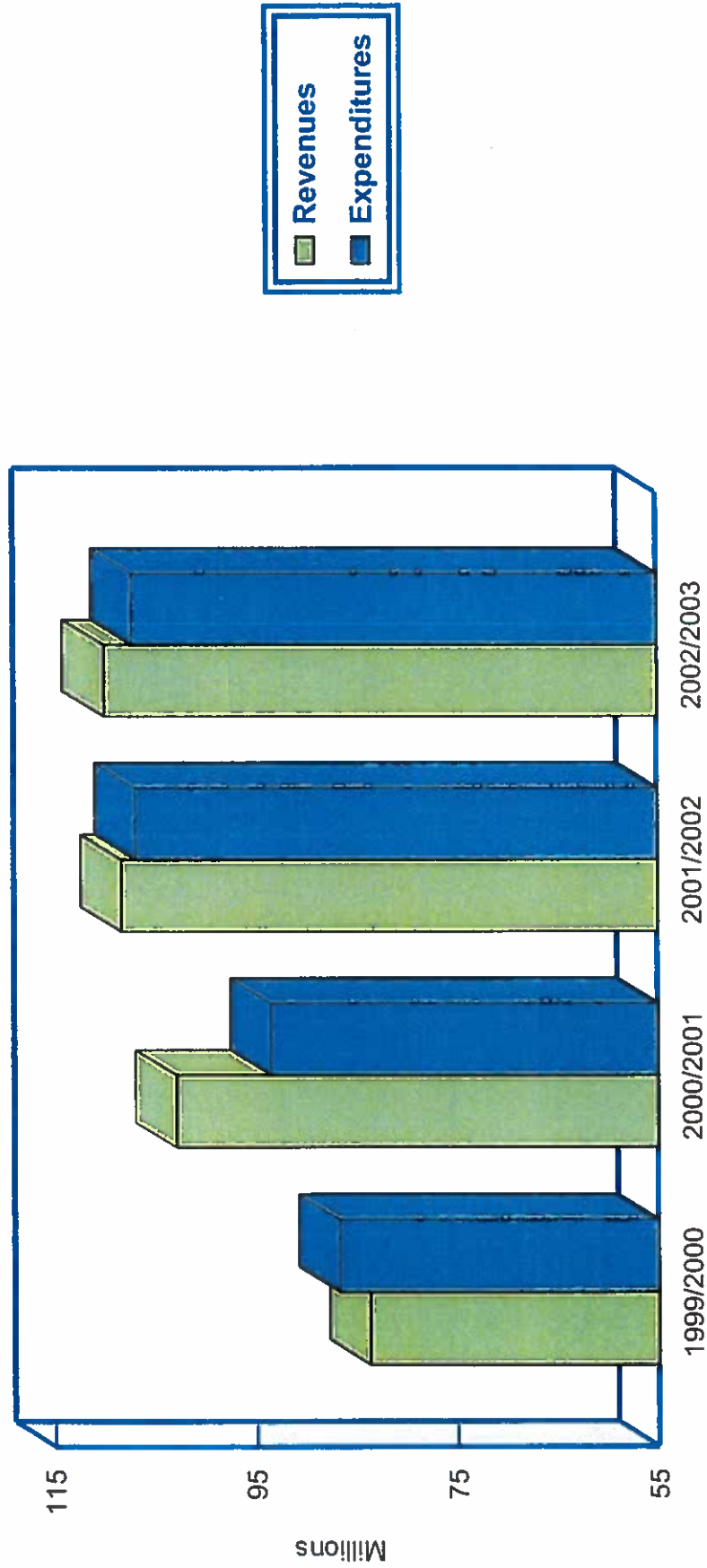
GENERAL FUND SERIES

Revenues and Expenditures



GENERAL PURPOSE FUND 03

Revenues & Sources, Expenditures & Uses



Budget Assumptions

Revenues

This information is based on the most current information regarding the Governor's Budget, enrollment projections, and the detailed projections of all revenues at the Federal, State and local levels.

Expenditures

This information will be based on district priorities as approved by the Board of Education for staffing, contract negotiations and the need for supplies and equipment.

Development of Final Budget Fiscal Year 2002-2003

Assumptions

Revenues

1. The Base Revenue Limit is based on the State's May Revise Projections issued by the Governor in mid-May. This calculation includes a fully funded COLA (Cost of Living Adjustment) increase of 1.66%. The student growth has been projected at a 3.18% increase over the FY 2001/02 P-2 Attendance Report.

The funded base for the Revenue Limit is estimated at \$4,728 that translates into a daily attendance rate of \$26.27.

2. Under the AB 602 funding model, all member districts of the Riverside County SELPA receive their annual allocation based on their proportional SELPA ratio of the K-12 P-2 ADA. The estimated dollar amount is based on data provided by the Riverside County SELPA staff.

This allocation is comprised of two funding sources. The federal funding, the Basic Local Assistance PL 94-142 is reported as Resource 3310, Object 8181 and is projected at \$1,870,442. This amount is subtracted from the base allocation, \$9,393,899, and the balance is the State-funded portion reported as Resource 6500 Object 8792 listed under local revenue.

3. Each projected revenue is listed by the old object code and the new resource/object combination used by the State's new Standardized Account Code Structure (SACS). This information provides an historical link to the prior year records. In turn, the new structure provides a link between revenues and its resulting expenditures, allowing the State to obtain and classify financial data as needed. The resource numbers have become an extraordinary tool as most revenue object codes have become generic in nature.
4. All other federal revenues are presented by the specific program resource. All programs with a 0000 resource are unrestricted and have no reporting requirements. All the budgeted amounts are based on federal notification received or on the prior year funding levels.
5. The GATE (Gifted and Talented Education) projected revenue, \$185,442, is based on the FY 2001/02.

6. The Transportation entitlement is divided into two funding criteria: Home-to-School Transportation, \$1,494,226 and Special Ed Home-to-School Transportation, \$833,217.

These revenues are projected at the FY 2001/02 level. Since the actual entitlements will not be calculated until spring of 2003, any adjustments will be brought to the Board of Education at the Third Interim Reporting period.

7. Year-Round operating funding continues to be deficated. Both the estimated actuals for FY 2001/02 and budget for FY 2002/03 are listed at 50% funding, \$200,000.

8. Currently the District is operating three class size reduction (CSR) programs. Option One for Grades 1 through 3 requires a student/teacher ratio of 20:1. Anticipated funding is estimated at \$4,788,984. Option Two for Kindergarten grades requires a student/teacher ratio of 20:1 for part of the instructional day. Anticipated funding is estimated at \$653,568.

A class size reduction program for the 9th grade runs at all three high schools and the Ramon Academy. This program also requires the 20:1 student/teacher school average ratio in all 9th grade English and Math classes. The anticipated revenue is \$350,030.

Class Size Reduction funding is based on the FY 2001/02.

9. The State Mandated Cost Claim Reimbursement revenue for FY 2001/02 is based on actuals to date, \$1,484,992. The budget year includes a basic reimbursement allocation. Changes will be brought to the Board during the year as reports are filed with the State.
10. The Lottery allocations have been split into unrestricted and restricted resources. The restricted portion can only be used for the purchase of textbooks. Current year funding is based on an unrestricted rate of \$119.50 per ADA or \$2,372,673. The restricted amount is based on \$11.50 per ADA or \$228,332.

For the FY 2002/03 budgeted amounts are based on the School Services projections. The unrestricted is at \$117.50 per ADA or \$2,362,573 and the restricted at \$12.50 per ADA or \$251,338.

11. FY 2001/02 is the fourth and last year for the Standards Based Schiff-Bustamante monies, \$872,783.

The Instructions Materials funding for both elementary and secondary have been budgeted based on current year. The State budget includes a proposal to consolidate these funds as well as some of the library funding programs. No resolution has been made to date. All necessary revisions will be brought to the Board upon the adoption of the State budget.

12. All other State revenues have been budgeted based on FY 2001/02 funding or any State notifications received to date. All budget changes will be brought to the Board of Education as information is received during the year.
13. Redevelopment Fees revenues estimated actuals, \$2,593,358, and the budget \$2,752,101 reflect amounts provided by the various redevelopment agencies.
14. The FY 2001/02 interest income projection is based on the actual receipts and the estimates for the fourth quarter earnings. The amount was rounded for the subsequent fiscal year.
15. Interagency Revenue includes the projected program and support contracts amount with the Riverside County Office of Education. Revisions will be brought to the Board as the county's agreements are executed.
16. The State portion of the funding base for the Special Education-Master Plan (AB 602), \$7,523,457, and the Program Specialist, \$147,076, are reported under local revenue object 8792. The current year and the budget year fundings have been provided by the Riverside County SELPA.
17. Other Local revenue 8699 estimates are based on contractual amounts, donations or awards received by the various school sites and departments through the current year. Only a basic amount is budgeted for FY 2002/03. Changes will be brought to the Board as monies are received.
18. Inter-fund transactions have been included that address the increased operating costs resulting from the opening of new sites throughout the District.

EXPENDITURES

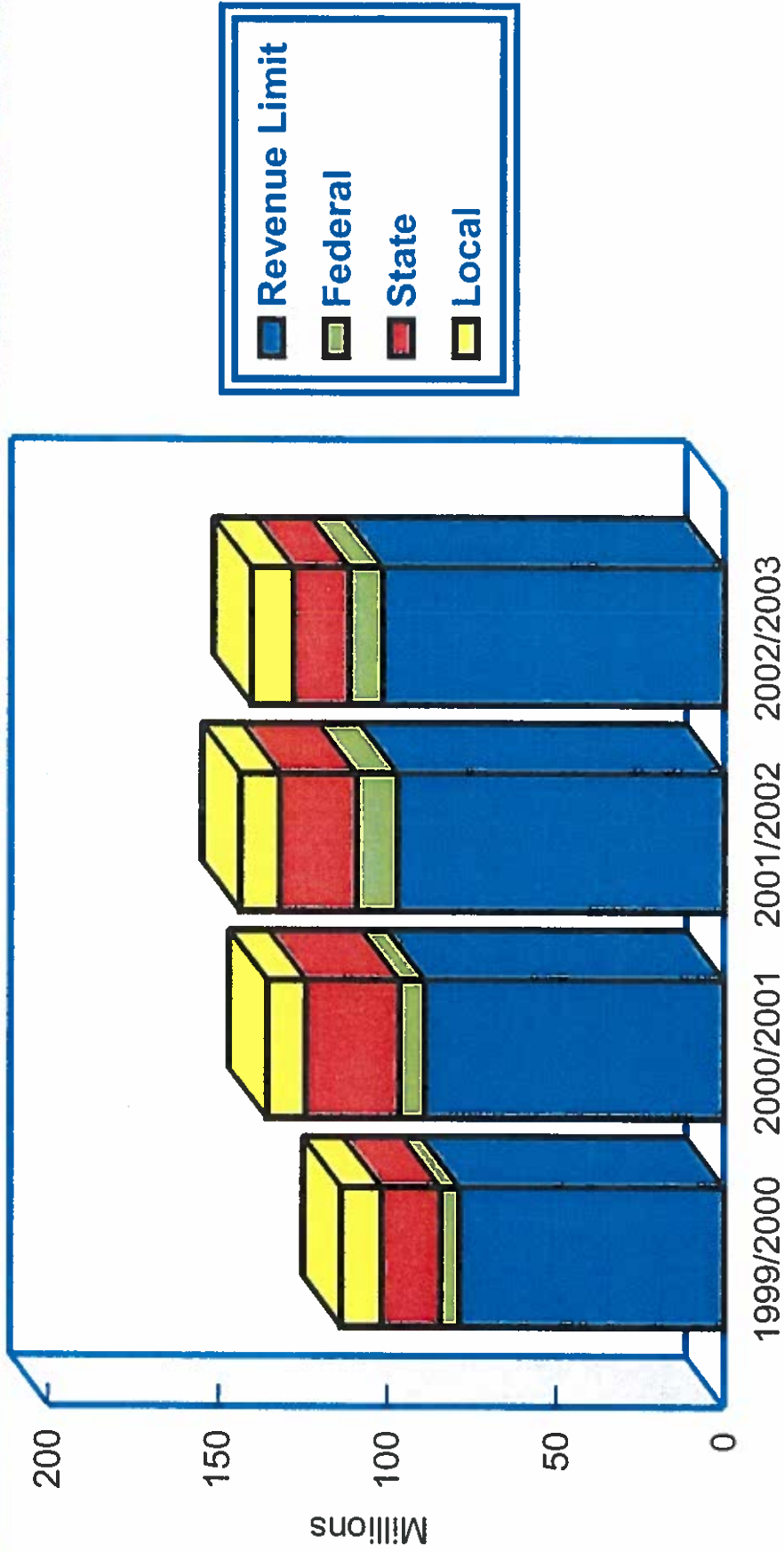
1. Districtwide step and column salary increases are included for all personnel for a total cost of approximately \$1,615,095.
2. Certificated staffing is based on student/teacher ratios, and projected enrollment. Additional staff was added for growth. Special Education teachers have increased 5.54 FTEs.
3. Health and Welfare benefits (all programs) are based on anticipated rates and program structure and reflect a 16.5% net increase in premium costs for the 2002/03 fiscal year.
4. Salary support costs, such as PERS, STRS, Unemployment Insurance, and Social Security are budgeted at the rates effective July 1, 2002 as detailed in Section 5.
5. All materials and supplies accounts (4000 series) have been budgeted based on formula calculations for all schools as shown in Section 3. All others have been budgeted based on anticipated needs.
6. Current contracts have been budgeted based on prior year's experience or the actual contract award for FY 2002/03. Several of the major service contracts are listed below:

Transportation	\$3,309,612
Legal Services	70,000
County of Riverside	
Data Processing	230,000
Non Public Schools	305,000
Hearing Testing	45,000

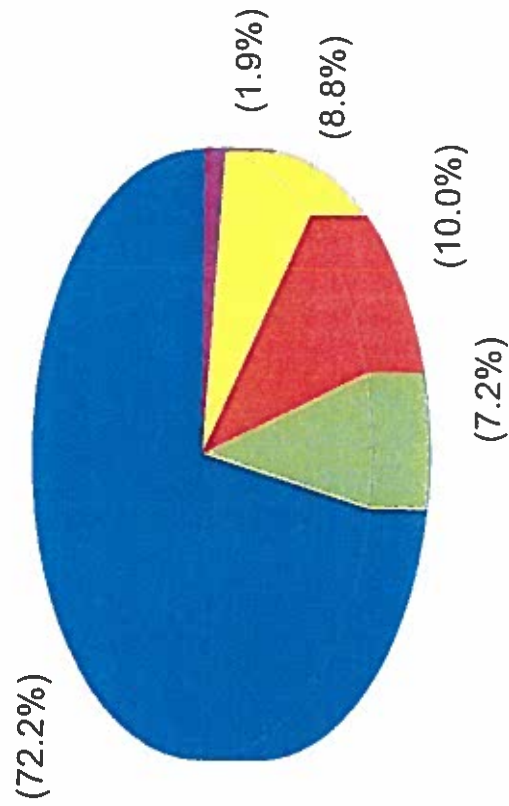
7. Property and liability insurance has been budgeted at \$691,860. Utilities are budgeted at \$5,402,364.
8. Capital Outlay costs are budgeted for Districtwide needs and include the following:

Districtwide Technology Repairs	\$100,000
Student Information Systems	33,400
Districtwide Equipment Replacement	325,000
Redevelopment Projects	282,328
Categorical Funded Equipment	113,816

REVENUE COMPARISON



2002 / 2003 REVENUES



- Revenue Limit
- Federal
- Local
- State
- Lottery

PALM SPRINGS UNIFIED SCHOOL DISTRICT

GENERAL FUND SERIES SUMMARY SCHEDULE

Revenues and Sources

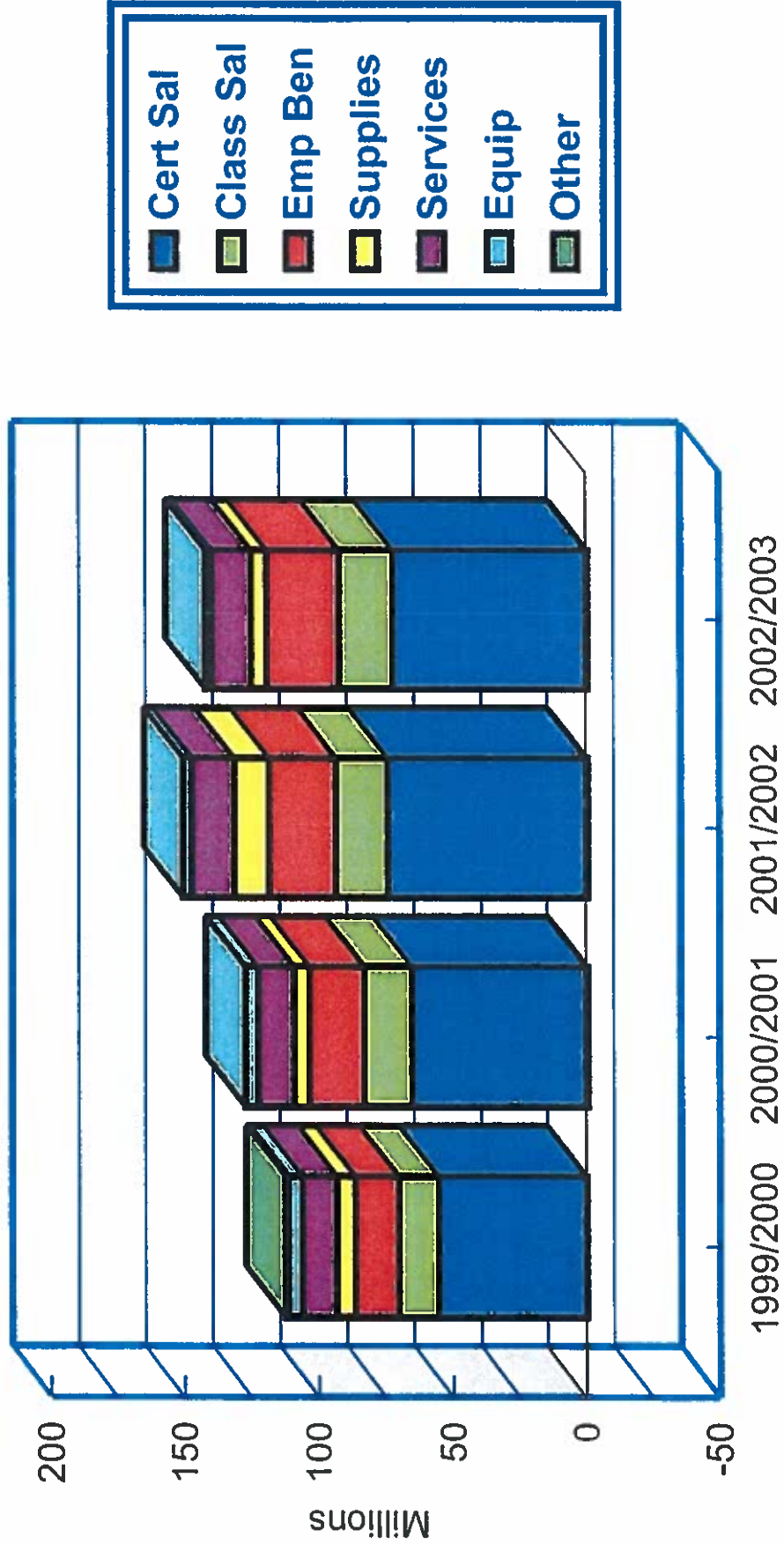
RESOURCE	OBJECT	INCOME	Estimated Actuals	Budget FY 2002/03
0000	8011	State Apport CY	66,896,819.00	71,676,174.00
0000	8019	State Apport Pr Yr	-	-
0000	8021	Homeowners Exemption	451,302.00	451,302.00
0000	8041	Secured Taxes	17,406,151.00	17,406,151.00
0000	8042	Unsecured Taxes	978,024.00	978,024.00
0000	8043	Prior Year Taxes	1,938,079.00	1,938,079.00
0000	8044	Supplemental Taxes	401,454.00	401,454.00
0000	8045	ERAF	6,417,865.00	6,417,865.00
0000	8082	Racehorse/NC Aircraft	123,010.00	123,010.00
0000	8089	RH/NC Air - 50%	(61,505.00)	(61,505.00)
		sub-total	94,551,199.00	99,330,554.00
0000	8091	Sp Ed ADA Transfer	-	-
0000	8092	PERS Reduction Transf	2,191,980.00	1,896,286.00
		TOTAL REVENUE LIMIT	96,743,179.00	101,226,840.00
3310	8181	Basic Local Assist (PL94-142)	1,870,442.00	1,870,442.00
3315	8182	Sp Ed IDEA-Preschool Grant	114,657.00	68,907.00
3320	8182	Sp Ed IDEA-Preschool Local Entitlement	109,166.00	66,229.00
3340	8182	Sp Ed IDEA-Personnel Development	6,835.00	6,835.00
3360	8182	Sp Ed IDEA-Low Incidence	5,358.00	4,320.00
3405	8182	Sp Ed IDEA-Workability	197,040.00	197,040.00
0000	8260	Forrest Reserve	2,000.00	2,000.00
3010	8290	IASA- Title I	4,680,908.00	4,655,051.00
3105	8290	IASA- Title I: Even Start Family Literacy	245,850.00	198,000.00
3515	8290	Carl Perkins-Voc Ed and Appl Tech Prep	3,500.00	-
3550	8290	Carl Perkins-Voc Ed and Appl Tech Secondary IIC	169,057.00	173,681.00
3710	8290	IASA Title IV-Safe & Drug Free Schools/Prog Dev	431,426.00	275,000.00
3715	8290	IASA Title IV-Safe & Drug Free Schools/Stu Leader	5,000.00	-
3870	8290	Title VIII- Reading Excellence Act: Local Reading Improv.	655,976.00	144,024.00

RESOURCE	OBJECT	INCOME	Estimated Actuals	Budget FY 2002/03
4010	8290	IASA- Title II Eisenhower	136,611.00	135,375.00
4040	8290	Educational Technology Literacy Grant	984,181.00	-
4110	8290	IASA- Title VI Innovative Strategies	158,647.00	120,926.00
4135	8290	Federal Class Size	670,238.00	670,238.00
4215	8290	Emergency Immigrant Education Program	148,932.00	-
4230	8290	Billigual Education: Comprehensive Schl Grant	243,951.00	-
4310	8290	School-to-Career	8,838.00	-
5210	8290	Head Start	1,269,594.00	1,209,539.00
5640	8290	Medi-Cal Billing Option	122,500.00	122,500.00
6012	8290	Healthy Start: After Schl Learning & Safe Neighborhoods	5,000.00	-
0000	8290	ROTC Program	120,000.00	120,000.00
		TOTAL FEDERAL	12,365,707.00	10,040,107.00
7091	8311	Economic Impact Aid- LEP	137,643.00	138,022.00
7140	8311	Gifted and Talented Education (GATE)	185,442.00	185,442.00
7230	8311	Transportation - Home to School	1,494,226.00	1,494,226.00
7240	8311	Transportation - Special Education SH/OH	833,217.00	833,217.00
0000	8425	Year Round Education Operational Grant	200,000.00	200,000.00
1300	8434	Class Size Reduction-K Option II	653,568.00	653,568.00
1300	8434	Class Size Reduction- 1 to 3 Grd	4,788,984.00	4,788,984.00
1200	8435	Class Size Reduction- 9th Grade	350,030.00	350,030.00
0000	8550	Mandated Cost Claims Reimbursement	1,484,992.00	750,000.00
1100	8560	Lottery Unrestricted	2,372,673.00	2,362,573.00
6300	8560	Lottery: Instructional Materials	228,333.00	251,338.00
0000	8590	API: School Site Employees Perf Bonus	117,408.00	-
0000	8590	Governor's Reading Award Program FY00/01	25,000.00	-
0000	8590	Beginning Teacher Salaries FY00/01	112,812.00	-
0000	8590	High Achieving/Improving Schools Program FY00/01	118,568.00	-
0000	8590	California High School Exit Exam	4,425.00	-
0000	8590	Ca Assessment Prog/Adv Placement Exam Fee Assist.	4,631.00	-
0000	8590	School Imprv and Pupil Achv Block Grant/ School Site	10,000.00	-
0000	8590	Staff Development Buyback 00/01, 01/02, 02/03	429,420.00	200,000.00
6265	8590	Teachers as a Priority (TAP) Block Grant	615,592.00	-
6267	8590	National Board Certification Teacher Incentive	13,000.00	-
6268	8590	Certificated Staff Performance Incentive Bonus	260,000.00	-
6286	8590	English Language Learners	111,800.00	-
6292	8590	California School Library Act of 1998: K/12	91,716.00	-

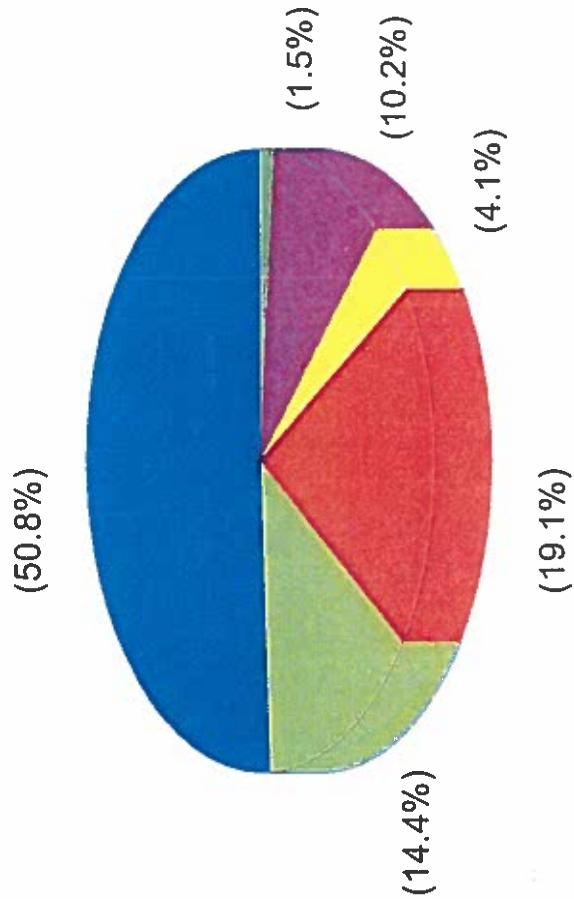
RESOURCE	OBJECT	INCOME	Estimated Actuals	Budget FY 2002/03
6310	8590	School/Law Enforcement Partnership: Mini Grant	32,557.00	3,000.00
6316	8590	Tolerance Education Program	40,000.00	-
6340	8590	Nell Soto Parent/Teacher Involvement Program	50,604.00	-
6341	8590	Teresa P. Hughes Family/School Partnership	6,146.00	-
6405	8590	School Safety & Violence Prevention Act	263,585.00	263,585.00
6660	8590	Tobacco Use Prevention Education (TUPE)	40,915.00	35,140.00
7005	8590	Categorical Prog/ADA Allocation (Mega Item Grant)	230,904.00	-
7050	8590	Demostration Program- Reading & Math	30,000.00	-
7100	8590	Educational Technology: Digital High School Grant	665,497.00	-
7101	8590	Technology Support and Staff Training (TSST)	81,468.00	-
7127	8590	Educational Technology for High Schools	32,184.00	-
7155	8590	Instructional Mats Fund-Grades K-8	503,907.00	484,305.00
7160	8590	Instructional Mats Fund-Grades 9/12	117,332.00	117,332.00
7180	8590	Inst Mats Standards-Based-Grades K-12	872,783.00	-
7200	8590	Miller Un-ruh Basic Reading Act	78,732.00	78,740.00
7220	8590	California Partnership Academy	136,909.00	81,000.00
7250	8590	School Based Coordinated Programs (SBCP)	2,652,993.00	2,645,199.00
7255	8590	Immediate Intervention/Underperforming Schools	1,532,760.00	269,935.00
7271	8590	Peer Assistance Review Program	287,040.00	326,715.00
7274	8590	Advance Placement Teacher Training	146,324.00	45,000.00
7315	8590	Staff Development- SB 1882	68,084.00	-
7336	8590	College Prep Partnership: Entrance Exam Prep Courses	51,000.00	-
7370	8590	Supplementary Programs: Specialized Secondary	35,000.00	-
7375	8590	10th Grade Counseling	37,412.00	36,770.00
		TOTAL STATE	22,637,616.00	16,594,121.00
9986	8625	Redevelopment Fees	2,593,358.00	2,752,101.00
0000	8631	Sale of Equipment	6,000.00	2,000.00
0000	8650	Rent/Leases	168,196.00	60,000.00
0000	8650	Rent/Leases-New DO	120,000.00	122,000.00
0000	8660	Interest	967,000.00	1,000,000.00
0000	8677	Interagency Services	259,745.00	402,566.00
7280	8677	RCOE: Beg Teacher Support/Assessment Study (BTSA)	392,237.00	296,106.00
9006	8677	Tech Connect	128,040.00	-
9008	8677	Prevention Education Trust Mini Grant	5,000.00	-
0001	8689	Other Fees	40,917.00	-
0000	8691	RH/NC Air - 50%	61,505.00	61,505.00

RESOURCE	OBJECT	INCOME	Estimated Actuals	Budget FY 2002/03
0000	8699	Other Local Income	408,112.00	-
0001	8699	Other Local Income	176,696.00	-
0400	8699	Other Local Income-Anderson Grant	16,735.00	-
0405	8699	Other Local Income-Host Program (SS)	26,188.00	-
9012	8699	Other Local Income-Choice Award Money	19,807.00	-
6500	8792	RCOE- SELPA AB602 Allocation	6,283,107.00	7,523,457.00
6500	8792	RCOE- SELPA Program Specialist Allocation	147,076.00	147,076.00
XXXX	8792-99	Other Transf In		
		TOTAL LOCAL	11,819,719.00	12,366,811.00
		REVENUE TOTAL	143,566,221.00	140,227,879.00
XXXX	8912	Spec Reserv//General	1,500,000.00	800,000.00
XXXX	8919	Other Auth Infrnd Trns		
XXXX	8953	Sale of Land/Bldg		
		TOTAL TRANSFERS- IN	1,500,000.00	800,000.00
XXXX	8990	Special Education	-	-
XXXX	8980	Special Projects-GATE	-	-
XXXX	8980	Special Projects-Headstart	-	-
XXXX	8980	Special Projects-Child Care and Preschool	-	-
XXXX	8980	Special Projects-MediCal Billing Option	-	-
XXXX	8980	Special Projects-School Safety/Violence Prevention	-	-
XXXX	8982	Transportation-Regular Home-to-School	-	-
XXXX	8984	Routine Repair & General Maintenance	-	-
		TOTAL OTHER CONTRIBUTIONS	-	-
		OTHER SOURCES TOTAL	1,500,000.00	800,000.00
		GRAND TOTAL	145,066,221.00	141,027,879.00

EXPENDITURE COMPARISON



2002 / 2003 EXPENDITURES



- Certified
- Classified
- Fringe Benefit
- Supplies
- Services
- Equip & Other

PALM SPRINGS UNIFIED SCHOOL DISTRICT

GENERAL FUND SERIES SUMMARY SCHEDULE Expenditures and Uses

OBJECT	DESCRIPTION	EST ACTUALS FY 2001/02	BUDGET FY 2002/03
1100	Teachers' Salaries	63,310,066.05	61,200,675.00
1200	Certificated Pupil Support Salaries	2,894,998.00	2,991,188.00
1300	Certificated Supervisors' & Administrators' Salaries	6,376,855.00	6,298,166.00
1900	Other Certificated Salaries	1,440,387.00	1,596,036.00
	Total Certificated Salaries	74,022,306.05	72,086,065.00
2100	Instructional Aides' Salaries	4,640,824.00	4,534,459.00
2200	Classified Support Salaries	6,675,693.00	7,625,793.00
2300	Classified Supervisors' & Administrators' Salaries	1,087,750.00	1,082,333.00
2400	Clerical and Office Salaries	6,622,624.00	6,807,842.00
2900	Other Classified Salaries	554,355.00	332,351.00
	Total Classified Salaries	19,581,246.00	20,382,778.00
3101-3102	STRS	5,636,046.23	5,753,188.00
3201-3202	PERS	350,955.00	959,185.00
3301-3302	OASDI / Medicare / Alternative	2,592,435.69	2,528,861.00
3401-3402	Health & Welfare Benefits	12,893,145.00	14,453,791.00
3501-3502	Unemployment Insurance	123,227.85	120,218.00
3601-3602	Workers' Compensation	1,375,106.15	1,608,956.00
3701-3702	Retiree Benefits	0.00	0.00
3801-3802	PERS Reduction	2,039,478.00	1,683,811.00
3901-3902	Other Employee Benefits	0.00	0.00
	Total Employee Benefits	25,010,393.92	27,108,010.00
4100	Approved Textbooks and Core Curricula Materials	2,301,536.47	897,856.00
4200	Books and other Reference Materials	891,256.06	99,991.00
4300	Materials and Supplies	7,590,280.16	4,604,778.00
4400	Noncapitalized Equipment	2,373,102.70	213,929.00
4700	Food	19,047.00	20,096.00
	Total Books and Supplies	13,175,222.39	5,836,650.00
5200	Travel and Conference	1,114,184.63	647,499.00
5300	Dues and Memberships	30,266.00	24,305.00
5400-5450	Insurance	741,399.00	721,680.00
5500	Operation and Housekeeping Services	4,954,391.00	5,402,364.00
5600	Rental, Leases, and Repairs	873,383.00	703,375.00
5710	Direct Costs - Transfer of Services	0.00	0.00
5750	Direct Costs - interfund Services	0.00	0.00

OBJECT	DESCRIPTION	EST ACTUALS FY 2001/02	BUDGET FY 2002/03
5800	Professional/Consulting Services and Operating Exp.	6,727,405.34	5,878,630.00
5900	Communications	956,600.00	1,138,857.00
	Total Services/Operating Expenses	15,397,628.97	14,516,710.00
6100	Sites and Improvements of Sites	554,516.10	0.00
6200	Buildings and Improvements of Buildings	587,894.72	1,600,000.00
6300	Books and Media for New School Libraries	0.00	0.00
6400	Equipment	1,039,550.00	472,544.00
6500	Equipment Replacement	1,194,434.00	382,000.00
	Total Capital Outlay	3,376,394.82	2,454,544.00
7130	State Special Schools	22,000.00	25,000.00
	Total Other Outgo	22,000.00	25,000.00
7310	Direct Support/Indirect Cost Charges	0.00	0.00
7350	Direct Support/Indirect Cost Charges for Interfund	(458,004.00)	(408,200.00)
	Total Direct Support/Indirect Costs	(458,004.00)	(408,200.00)
	EXPENDITURE TOTAL	150,127,188.15	142,001,557.00
7611	To Child Development Fund	0.00	39,594.00
7612	To Special Reserve Fund	0.00	0.00
7615	To Deferred Maintenance Fund	0.00	0.00
7619	Other Interfund Transfers	0.00	0.00
	Total Interfund Transfers Out	0.00	39,594.00
	USES TOTAL	0.00	39,594.00
GRAND TOTAL		150,127,188.15	142,041,151.00

Special Revenue

The District operates five Special Revenue Funds, which account for revenue proceeds that are restricted by law for specific activities.

*The **Adult Education Fund (11)** budget reflects a single weighted Revenue Limit funding for all adult, concurrently enrolled and independent study ADA. In addition, it includes the projected funding for special projects such as: Cal Works Grant, English Tutoring Grant, Vocational Education Grant, and Palm Springs City Grants. These grants must be expended by the year-end, thus, revenues and expenditures are matched to zero-out the fund balance.*

*The **Child Development Fund (12)** requires that all earned revenues be expended or obligated as of June 30 of each fiscal year. Thus, this fund series is budgeted so that there will be no fund balance at year-end, with the exception of the Child Development Programs (Resources 5025, 6060), which maintain a revolving cash account of \$2,000. The other programs included in this fund are: State Preschool Program (Resource 6055) and Latchkey Program (Resource 6080).*

*The **Cafeteria Account (13)** budget revenues are based on the FY 2000/01 operations and anticipated student growth. Expenditures include salary step and column staff increments. The district's elementary schools are being served by three central kitchens located at Raymond Cree Middle School, Desert Springs Middle School and James Workman Middle School. Each high school kitchen operates independently.*

*The **Deferred Maintenance Fund (14)** does not include revenue projections for the state's FY 2001/02 apportionment. No expenditures have been budgeted against the projected fund balance until the final program status is made known by the state. Revisions will be brought to the Board as information is made available.*

*The **Special Reserve Fund - Other Than Capital Projects Fund (17)** was established in FY 1986/87 to reserve funds for the anticipated increase in start-up costs due to the opening of new schools.*

PALM SPRINGS UNIFIED SCHOOL DISTRICT

Special Revenue Funds
Budget Fiscal Year 2002/2003

	Grand Total	Adult Education Fund 11	Child Development Fund 12	Cafeteria Account	Deferred Maint Fund 14	Special Reserve Fund 17
Revenues	9,139,842.00	892,407.00	1,662,677.00	6,529,858.00	4,000.00	50,900.00
Expenditures	9,186,560.00	955,419.00	1,702,271.00	6,528,870.00	-	-
Excess (Deficiency) of Revenues over Expenditures	(46,718.00)	(63,012.00)	(39,594.00)	988.00	4,000.00	50,900.00
Other Financing Sources	39,594.00	-	39,594.00	-	-	-
Other Financing Uses	800,000.00	-	-	-	-	800,000.00
Net Increase (Decrease) in Fund Balance	(807,124.00)	(63,012.00)	-	988.00	4,000.00	(749,100.00)
Beginning Balance, July 1	3,093,306.02	104,236.85	2,000.00	251,727.79	188,221.00	2,547,120.38
Audit Adjustments	-	-	-	-	-	-
Restatement Adjustments	-	-	-	-	-	-
Net Beginning Balance, July 1	3,093,306.02	104,236.85	2,000.00	251,727.79	188,221.00	2,547,120.38
Ending Balance, June 30	2,286,182.02	41,224.85	2,000.00	252,715.79	192,221.00	1,798,020.38
COMPONENTS						
Reserved Amounts for:						
Revolving Cash Fund	6,330.00	-	2,000.00	4,330.00	-	-
Stores	90,000.00	-	-	90,000.00	-	-
Restricted Program Balances	-	-	-	-	-	-
Designated Amounts for:						
Economic Uncertainties	2,189,852.02	41,224.85	-	158,385.79	192,221.00	1,798,020.38
Other	-	-	-	-	-	-
Other	-	-	-	-	-	-

Capital Projects Funds

The District's operating Capital Project Funds have been narrowed down from fifteen to five under the new SACS model. These funds account for the financial resources used in the acquisition or construction of major capital facilities.

The first Bond Building Fund (300) was authorized by the Board on March 1993 to account for the proceeds from the sale of Measure P, Series A for \$5,000,000. Since then a total of six funds were established to record the activities of Series B, C, D, E, F and Measure S, Series A. During FY 2001/02, Resource 9362 was established to account for the transactions of the GO Bond, Measure S, Series B, issuance proceeds, \$20,000,000. Series C, \$10,000,000, is pending issuance and receipts are expected by early FY 2002/03. All these issuances are now identified by a resource number within the Building Fund (21) as follows:

<u>Resource</u>	<u>Issuance</u>	<u>Date</u>	<u>Amount</u>
9300	Measure P, Series A	March 1993	\$ 5,000,000
9301	Measure P, Series B	May 1994	\$10,000,000
9302	Measure P, Series C	May 1995	\$20,000,000
9303	Measure P, Series D	June 1996	\$15,000,000
9340	Measure P, Series E	July 1997	\$10,000,000
9350	Measure P, Series F	July 1998	\$10,000,000
9360	Measure S, Series A	February 2001	\$10,000,000
9362	Measure S, Series B	November 2001	\$20,000,000
9364	Measure S, Series C	Pending	\$10,000,000

The Special Reserve-Capital Projects Fund 40 was established in FY 1986/87. Since 1995/96 the District has set aside funds for new school construction costs not covered by the state building program and/or GO bonds.

Fund 30, Resources 9900, 9910, 9920, 9980, 9981 and 9983, the Leroy F. Greene State School Building Lease-Purchase Law of 1976, includes the District's State School Building and Interest Funds that contain the four active Leroy Greene Lease-Purchase Projects listed below:

RECONSTRUCTION PROJECTS

Palm Springs High School
Cathedral City Elementary School

CONSTRUCTION PROJECTS

Desert Hot Springs High School
Cathedral City Elementary School

***B**uilding Fund 35, the Leroy F. Greene School Facilities Act of 1998, is the new County School Facilities Fund and contains one active project listed below:*

MODERNIZATION PROJECT
Raymond Cree Middle School

***T**wo Capital Facilities Funds have been consolidated into one, Fund 25, according to the State Account Code Structure. The prior Fund 980 was established on January 8, 1987, when new legislation mandated the collection of Developer Fees. The fees levied on the developers as a condition of approving new development within the District's boundaries is to be used to address the impact on student facilities needs caused by the new developments.*

***T**he second Capital Facilities Fund, old Fund 990, records the Developer Fees levied in accordance with agreements between the District and developers prior to the inception of Ed Code Sections 17602-17626 described in the previous paragraph. Fees collected under these agreements were "grandfathered" and remain in effect. Proceeds from these agreements are restricted to facility needs for Grades K-6.*

***I**ncrease in construction last year led to increased fees for FY 2001/02. Effective June 24, 2002, statutory school fees in the amount of \$.34 commercial and \$2.14 residential, are assessed per square footage of construction.*

PALM SPRINGS UNIFIED SCHOOL DISTRICT

Capital Projects Funds
Budget Fiscal Year 2002/2003

	Grand Total	Building Fund 21	Cap Facilities Fund 25	State Building Fund 30	Co Scholl Facilities Fund 35	Special Reserve Fund 40
Revenues	3,945,830.00	400,000.00	3,528,030.00	1,800.00	-	16,000.00
Expenditures	18,320,771.00	15,883,056.00	2,437,715.00	-	-	-
Excess (Deficiency) of Revenues over Expenditures	(14,374,941.00)	(15,483,056.00)	1,090,315.00	1,800.00	-	16,000.00
Other Financing Sources	10,000,000.00	10,000,000.00	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Net Increase (Decrease) in Fund Balance	(4,374,941.00)	(5,483,056.00)	1,090,315.00	1,800.00	-	16,000.00
Beginning Balance, July 1	23,484,961.38	16,699,066.08	917,776.94	92,589.27	31,505.01	5,744,024.08
Audit Adjustments	-	-	-	-	-	-
Restatement Adjustments	-	-	-	-	-	-
Net Beginning Balance, July 1	23,484,961.38	16,699,066.08	917,776.94	92,589.27	31,505.01	5,744,024.08
Ending Balance, June 30	19,110,020.38	11,216,010.08	2,008,091.94	94,389.27	31,505.01	5,760,024.08
COMPONENTS						
Reserved Amounts for:						
Revolving Cash Fund	-	-	-	-	-	-
Stores	-	-	-	-	-	-
Restricted Program Balances	-	-	-	-	-	-
Designated Amounts for:						
Economic Uncertainties	18,660,996.38	11,216,010.08	1,559,067.94	94,389.27	31,505.01	5,760,024.08
Lease Purchase Payments	400,000.00	-	400,000.00	-	-	-
K-6 Facilities	49,024.00	-	49,024.00	-	-	-

Building Funds Restricted

◆BUILDING FUND 21

Under the State-Mandated SACS Account Code restructuring, the seven Capital Projects Building Funds have been combined into one, Fund 21. Each of the prior 300 Series funds were given individual Resource Numbers as listed below.

●RESOURCE 9300

This capital projects fund was set up in March 1993, as required by GO Bond - Measure P, Series A Official Statement, an issuance of \$5,000,000.

●RESOURCE 9301

During FY 1993/94, Building Fund 301 was authorized to account for the transactions for the GO Bond - Measure P, Series B issuance proceeds, \$10,000,000.

●RESOURCE 9302

On May 27, 1995, Building Fund 302 was established to account for the transactions for the GO Bond - Measure P, Series C issuance proceeds, \$20,000,000.

●RESOURCE 9303

In June 1996, the fourth building fund 303 was established to account for the sale of the GO Bond - Measure P, Series D issuance proceeds, \$15,000,000.

●RESOURCE 9340

In July 1997, the fifth building fund 340 was established for the sale of the GO Bond - Measure P, Series E issuance proceeds, \$10,000,000.

●RESOURCE 9350

In July 1998, the sixth building fund 350 was established for the sale of the GO Bond - Measure P, Series F issuance proceeds, \$10,000,000.

●RESOURCE 9360

In February 2001, the seventh Building Fund was established to account for the sale of the GO Bond - Measure S, Series A issuance proceeds, \$10,000,000.

●RESOURCE 9362

In November 2001, the eighth Building Fund was established to account for the sale of the GO Bond - Measure S, Series B issuance proceeds, \$20,000,000.

◆CAPITAL FACILITIES FUND 25

This fund combines Funds 980 and 990.

◆Developer Fees (1987)

This fund was established in January of 1987, when new legislation mandated the collection of developer fees. The monies in this fund may be used at the District's discretion for the administration and construction of new facilities and the acquisition of other fixed assets. All interim housing costs (relocatable classrooms) are charged to this fund.

◆Developer Fees (K-6)

This fund was established as a result of agreements between the district and individual developers. These funds were restricted for the use of temporary/growth facilities' needs of K-6 grade levels.

✦ STATE SCHOOL BUILDING FUND 30

This fund combines the old Leroy Greene construction and interest funds: 500, 530, 560, 640, 650 and 670. An analysis of the state ongoing construction projects reflect the following:

GROWTH-50%DISTRICT/50%STATE
(RESOURCE 9900)

➤ Cathedral City Elementary
Reconstruction (Project #330)*

Construction of new elementary school. **COMPLETED State audit in progress.**

➤ Katherine Finchy Elementary
(Project #610)*

Construction of new elementary school. **COMPLETED State audit in progress.**

➤ Desert Hot Springs High School
(Project #620)*

Construction of new high school. **COMPLETED State audit in progress.**

➤ Two Bunch Palms Elementary
(Project #720)*

Construction of new elementary school. **COMPLETED State audit in progress.**

MODERNIZATION-50%DISTRICT/
50% STATE (RESOURCE 9910)

➤ Cathedral City Elementary
Modernization (Project #370)*

Project to be reconstructed at a new site obtained by a transfer of land with the City of Cathedral City. **COMPLETED**

➤ Palm Springs High School
Renovation(640)*

Reconstruction and modernization of entire campus. **COMPLETED State audit in progress.**

➤ Agua Caliente Modernization
(Project #660)*

Modernization of kindergarten, eighteen classrooms, library, main office, multi-purpose room, staff lounge, bathrooms and kitchen. **COMPLETED State audit in progress.**

GROWTH-100% STATE (RESOURCE 9920)

➤ Cathedral City High School
Addition (Project #450)*

Second phase of Cathedral City High School. **COMPLETED State audit in progress.**

INTEREST-MODERNIZATION-50%
DISTRICT/50% STATE (RESOURCE 9980)

Construction Fund used to accumulate interest income generated in all modernization 50% District/50% State projects.

INTEREST-GROWTH-50% DISTRICT/
50% STATE (RESOURCE 9981)

Construction Fund used to accumulate interest income generated in all growth 50% District/50% State projects.

INTEREST-GROWTH- 100% STATE
(RESOURCE 9983)

Construction Fund used to accumulate interest income generated in all growth 100% State projects.

✦ COUNTY SCHOOL BUILDING
FUND 35

Established by the Leroy F. Greene School Facilities Act of 1998. Fund 35 is the new County School Facilities Fund.

➤ Raymond Cree Modernization
(Project #710)

Modernization of administration, music, multipurpose, shop, home economics, classrooms and locker and shower buildings. **COMPLETED**
State audit in progress.

✦ SPECIAL RESERVE – CAPITAL
PROJECTS FUND 40

Established in 1986/87, this fund is used to reserve funds for new school construction needs not covered by the State building program or the District GO Bond.

**Construction project has been completed. State final review and closeout audit pending.*

Key Elements in Projecting the General Fund Budget

ACTUAL ATTENDANCE

Effective July 1, 1998, school districts can only claim apportionment attendance when a student is present at school. Excused absences, such as illnesses, are no longer valid.

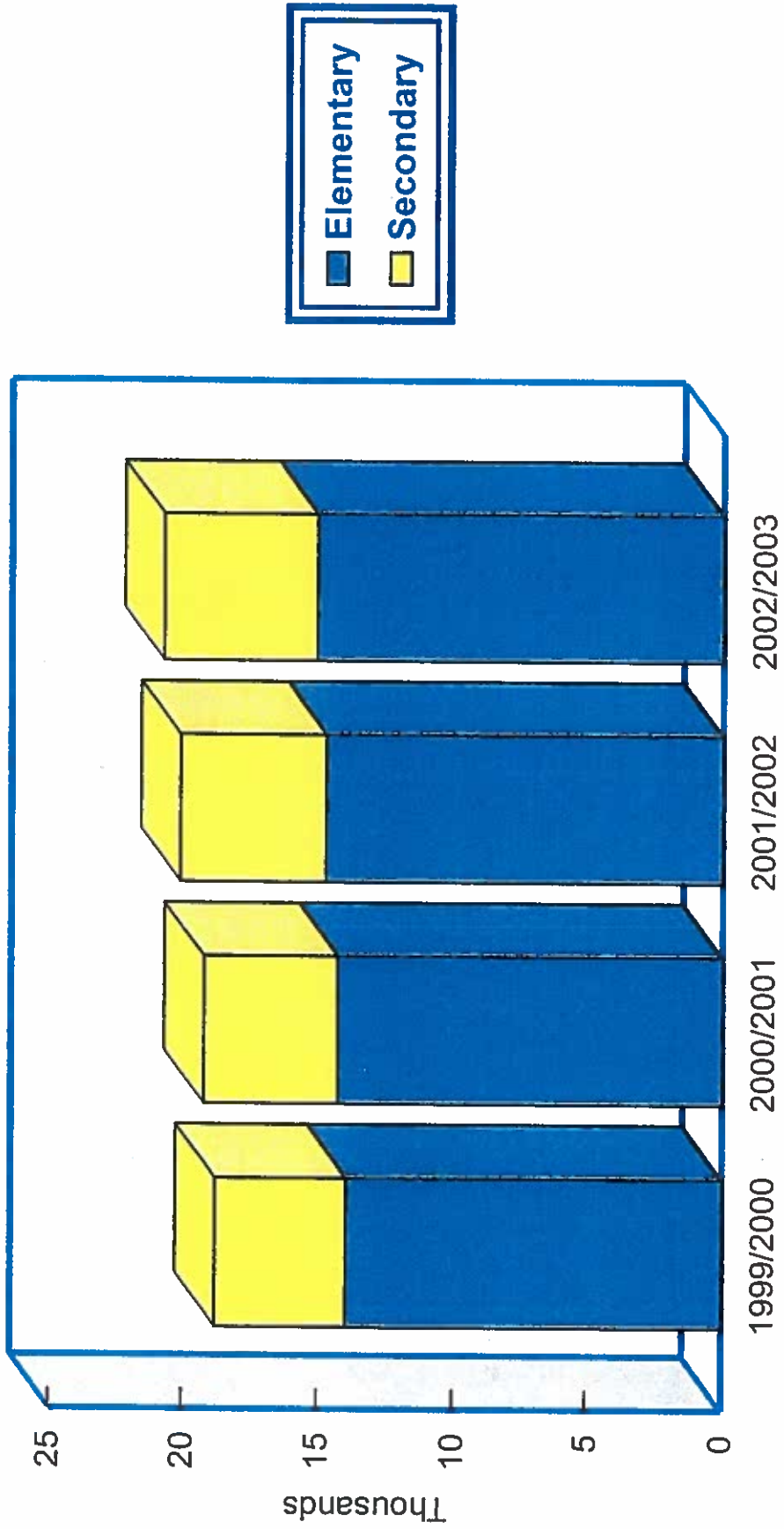
Even though this new process was intended to reduce record keeping, all the previously required documentation is still needed for the compulsory education process. The new system has also caused schools to take a closer look into the validity of the excuses given for a child's absence and has initiated new incentive systems to increase student attendance.

The Actual Attendance Schedule shown on page 4-3 reflects the P-2 ADA for the last three fiscal years as compared to the estimated ADA for the budget year.

STAFFING COSTS

School districts are labor-intensive organizations, which average between 80-85% of their total budget in personnel and related costs. The staffing ratio for K, 4, and 5 is 31 students for one teacher. Grades 1, 2 and 3 are staffed at 20:1 in accordance with the Class Size Reduction program (CSR). The ratio for grades 6-12 is 29 students for one teacher with the exception of the 9th grade English classes. These classes have a maximum enrollment of 22 students and a school site average not to exceed 20:1.

ACTUAL ATTENDANCE



SUMMARY OF ACTUAL ATTENDANCE

Based on Second Period Attendance Reports

	1998/1999 Actuals	1999/2000 Actuals	2000/20001 Actuals	2001/2002 Actuals	2002/2003 Budget
Elementary					
Kindergarten	1,465.02	1,516.54	1,434.07	1,436.56	1,440.00
Grades 1 to 3	4,827.93	4,944.29	5,084.25	5,100.75	5,200.00
Grades 4 to 6	4,177.53	4,511.51	4,664.52	4,853.55	4,920.00
Grades 7 to 8	2,430.65	2,555.66	2,646.78	2,834.64	3,004.00
Opportunity	27.72	21.29	14.56	26.38	30.00
Home and Hospital	13.28	7.28	8.16	12.77	14.00
Special Education	321.18	353.35	377.15	415.96	430.00
Sp. Ed. Non-Public	1.05	2.71	2.62	2.12	2.00
Sp. Ed. Extended Year	13.51	13.14	16.62	17.90	18.00
Total Elementary	13,277.87	13,925.77	14,248.73	14,700.63	15,058.00
<i>Percentage</i>	<i>3.7%</i>	<i>4.9%</i>	<i>2.3%</i>	<i>3.2%</i>	<i>2.4%</i>
Secondary					
Grades 9 to 12	4,160.11	4,413.30	4,560.94	4,949.37	5,218.00
Continuation	275.16	259.85	236.32	270.25	278.00
Opportunity	22.58	24.48	18.65	-	-
Home and Hospital	7.31	4.25	2.83	6.15	10.00
Special Education	174.00	168.83	160.26	168.47	170.00
Sp. Ed. Non-Public	4.91	2.14	5.32	3.12	3.00
Sp. Ed. Extended Year	5.35	8.16	8.72	9.50	10.00
Total Secondary	4,649.42	4,881.01	4,993.04	5,406.86	5,689.00
<i>Percentage</i>	<i>6.8%</i>	<i>5.0%</i>	<i>2.3%</i>	<i>8.3%</i>	<i>5.2%</i>
District Operated	17,927.29	18,806.78	19,241.77	20,107.49	20,747.00
<i>Percentage</i>	<i>4.5%</i>	<i>4.9%</i>	<i>2.3%</i>	<i>4.5%</i>	<i>3.2%</i>
County Operated					
Community School	14.46	15.74	16.65	19.19	20.00
Special Education	170.22	168.99	154.98	120.36	172.00
Sp. Ed. Non-Public		14.19	8.39	7.81	10.00
Total County Operated	184.68	198.92	180.02	147.36	202.00
Total District Attendance	18,111.97	19,005.70	19,421.79	20,254.85	20,949.00

Staffing and School Formulas

The district's teacher staffing is computed in terms of student enrollment and the staffing ratios required by grades 1-3 CSR-Option I; Kindergarten CSR – Option II and 9th grade English CSR ratios. The following pages depict the actual CBEDS (student attendance count as of mid-October) enrollment for the fiscal year, by school site and the number of actual classroom teachers.

The Special Education teachers are budgeted centrally by elementary and secondary levels. All other teachers above formula are based on: current contractual agreements with the Palm Springs Teachers Association, such as elementary music and PE, home teaching instruction, Opportunity Program and ASB directors.

School budgets are funded based on formula allocation rates. For the current budget year, no regular field trips, equipment, or conference allocations were made. All other allocations, except for Special Education flat rate amounts, will include an increase of the funded 1.66% COLA.

Summary of Enrollment and Classroom Teacher Staffing

	CBEDS Enrollment			Teacher Staffing				
	1999/00	2000/01	2001/02	2002/03	1999/00	2000/01	2001/02	2002/03
Secondary Schools								
Cathedral City	2,285	2,095	2,370	2,427	86,000	84,870	81,200	84,000
Desert Hot Springs	657	902	1,097	1,123	30,000	33,800	42,600	39,000
Palm Springs	1,803	1,696	1,606	1,715	74,000	70,860	61,363	59,000
Mt. San Jacinto Continuation	325	260	336	340	15,000	14,675	14,728	14,728
Las Brisas Continuation	20	18	19	20	2,000	2,000	2,000	2,000
Ramon Academy	-	289	237	240	-	16,000	14,600	10,000
Sub-Total Secondary	5,090	5,260	5,665	5,865	207,000	222,205	216,491	208,728
Special Education								
Elementary (K-8)	371	411	445	501	29,600	34,500	41,600	45,600
Secondary (9-12)	181	193	193	186	13,000	11,500	17,260	18,000
Sub-Total Special Education	552	604	638	687	42,600	46,000	58,860	63,600
Other Programs								
Elementary Music (k-5)	-	-	-	-	14,600	14,600	15,400	15,400
Elementary P.E. (K-5)	-	-	-	-	14,000	14,000	14,000	14,000
Independent Study (K-12)	286	269	192	299	9,000	10,000	9,000	9,000
Home and Hospital	-	-	-	-	1,000	0,500	0,500	0,500
Home Schooling	-	-	-	-	1,000	1,000	1,000	1,000
Sub-Total Other Programs	286	269	192	299	39,600	40,100	39,900	39,900
District Total	20,187	20,847	21,532	22,218	897,700	941,005	952,051	949,228

	1999/00	2000/01	2001/02	2002/03
Pupil/Teacher Ratio History				
K - Grade 5	31:1	31:1	31:1	31:1
Grades 1 - 2	20:1	20:1	20:1	20:1
Grade 3	20:1	20:1	20:1	20:1
Grades 6 - 8	29:1	29:1	29:1	29:1
Grades 9*** - 12	29:1	29:1***	29:1***	29:1***

*** 9th English (20:1 pupil ratio)
Ramon Academy

Summary of Enrollment and Classroom Teacher Staffing

	CBEDS Enrollment			Teacher Staffing				
	1999/00	2000/01	2001/02	2002/03	1999/00	2000/01	2001/02	2002/03
Elementary Schools								
Agua Caliente - YRE	790	740	710	734	36,000	37,000	33,000	33,000
Bubbling Wells	549	585	667	653	26,000	26,000	29,000	29,000
Cahuilla	579	566	574	580	25,000	24,000	26,000	26,000
Cathedral City - YRE	920	937	971	1,006	40,000	43,000	44,000	44,000
Cielo Vista	645	659	686	717	29,000	30,000	31,000	31,000
Della S. Lindley	665	667	676	666	29,000	32,500	31,000	31,000
Edward L. Wenzlaff	634	588	707	698	27,000	27,000	32,000	31,000
Julius Corsini	682	732	636	617	32,000	34,000	31,000	28,000
Katherine Finchy	646	665	600	589	31,000	29,000	29,000	27,000
Landau - YRE	1,075	1,046	1,035	1,021	50,000	52,000	49,000	44,000
Rancho Mirage	625	650	649	662	29,500	29,000	30,000	30,000
Sunny Sands - YRE	1,022	1,018	1,030	1,036	46,000	47,000	44,000	45,000
Two Bunch Palms	616	710	691	715	29,000	32,000	32,000	33,000
Vista Del Monte	708	744	707	700	32,000	34,000	33,000	31,000
Sub-Total Elementary	10,156	10,307	10,339	10,394	461,500	476,500	474,000	463,000
Middle Schools								
Desert Springs	1,032	1,143	1,251	1,385	37,000	41,000	42,800	48,000
James Workman	1,114	1,225	1,271	1,342	39,000	41,000	44,000	47,000
Nellie N. Coffman	925	957	1,078	1,146	33,000	34,200	37,000	40,000
Raymond Cree	1,032	1,082	1,098	1,100	38,000	40,000	39,000	39,000
Sub-Total Middle	4,103	4,407	4,698	4,973	147,000	156,200	162,800	174,000

**GENERAL FUND SERIES
SUMMARY OF EMPLOYEE POSITIONS
(FULL TIME EQUIVALENT)**

	2001/02 Actual (FTE)	2002/03 Budget (FTE)	Variance
Elementary (1)*	356.745	352.913	-3.832
Elem Class Size Reduction (2)*	145.400	136.000	-9.400
Middle School (3)*	178.000	183.200	5.200
High School (4)*	205.963	202.200	-3.763
High School Class Size Reduction	12.600	13.600	1.000
Continuation	17.800	17.800	0.000
Independent Study (5)*	10.500	10.500	0.000
Special Education (6)*	118.660	124.200	5.540
Early Education	9.527	9.527	0.000
Elementary Music	12.000	12.000	0.000
Elementary P.E.	10.000	10.000	0.000
GATE	9.000	9.000	0.000
ROTC (7)*	6.000	6.000	0.000
Community School/Special Assign.	3.000	3.000	0.000
ROP	0.837	0.837	0.000
Total Teachers	1,096.032	1,090.777	-5.255
Librarians	7.000	7.000	0.000
Psychologists/Counselors (8)*	29.800	30.000	0.200
Nurses	7.500	7.500	0.000
Principals/Assistants	47.000	46.000	-1.000
Coordinators/Directors	12.521	12.521	0.000
Superintendent/Assistant	4.000	4.000	0.000
Administrative Personnel	1.000	1.000	0.000
Other Certificated (9)*	21.997	21.997	0.000
Total Other Certificated	130.818	130.018	-0.800
Instructional Aides (10)*	187.234	187.546	0.312
Maint/Operations/Warehouse (11)*	203.674	203.674	0.000
Food Services	2.414	2.414	0.000
Administrative Personnel	14.333	14.333	0.000
Clerical/Technicians	196.509	195.946	-0.563
Total Classified	604.164	603.913	-0.251
Total Employees	1,831.014	1,824.708	-6.306

*Refer to next page for explanation of staffing included.

**GENERAL FUND SERIES
SUMMARY OF EMPLOYEE POSITIONS
(FULL TIME EQUIVALENT) - Continued**

(1) Includes	4.000	Above Formula - YRE
	4.000	Above Formula - Intersession
	16.205	Above Formula - Categorical Funded
(2) Includes	128.000	Elementary Teachers
	4.000	Elementary Music Teachers
	4.000	Elementary P.E. Teachers
(3) Includes	4.000	Opportunity Teachers
	3.200	Above Formula - Categorical Funded
(4) Includes	3.000	Above Formula - Opportunity Teachers
	2.000	Above Formula - New School
	2.400	Above Formula - ASB Directors
	3.000	Above Formula - ELD
	7.000	Above Formula - Corrective Reading
	1.000	Above Formula - WASC/Attendance
(5) Includes	0.500	Home Teacher
	1.000	Home Schooling Teacher
(6) Includes	65.000	Special Day Class Teachers
	43.000	Resource Specialists
	3.000	Adaptive P.E. Teachers
	13.200	Speech Therapists
(7) Includes	6.000	3 Formula / 3 Above Formula
(8) Includes	17.400	School Counselors
	10.420	Psychologists
(9) Includes	2.000	Program Specialist
	3.000	Athletics Directors
	16.000	Teacher/Special Assignment
	0.997	Child Care Specialist
(10) Includes	17.062	General Fund Bilingual Aides
	0.500	Continuation School Aide
	100.602	Special Education Aides
	52.449	Categorical Funded Aides
	6.875	ISSS Aides
	1.000	Opportunity Aides
	8.182	Head Start Aides
	0.876	Gate Aides
(11) Includes	5.000	Class Size Reduction Custodians

DISTRICTWIDE STAFFING FTE ALL FUNDS - 2002/03 Adopted Budget

	Total	Unrestricted Fund 03	Restricted Fund 06	Adult ED Fund 11	Child Care Fund 12	Capital Fac Fund 25	Café Acct
Elementary	352.913	336.708	16.205	0.000	0.000	0.000	0.000
Elem CSR	136.000	136.000	0.000	0.000	0.000	0.000	0.000
Middle School	183.200	180.000	3.200	0.000	0.000	0.000	0.000
High School	202.200	201.800	0.400	0.000	0.000	0.000	0.000
HS CSR	13.600	5.000	8.600	0.000	0.000	0.000	0.000
Continuation	17.800	16.728	1.072	0.000	0.000	0.000	0.000
Independent Study	10.500	10.500	0.000	0.000	0.000	0.000	0.000
Special Education	124.200	0.000	124.200	0.000	0.000	0.000	0.000
Early Education	15.625	0.000	9.527	0.000	6.098	0.000	0.000
Elem Music	12.000	12.000	0.000	0.000	0.000	0.000	0.000
Elem P.E.	10.000	10.000	0.000	0.000	0.000	0.000	0.000
GATE	9.000	0.000	9.000	0.000	0.000	0.000	0.000
ROTC	6.000	6.000	0.000	0.000	0.000	0.000	0.000
Community Sch / Special	3.000	3.000	0.000	0.000	0.000	0.000	0.000
ROP	0.837	0.837	0.000	0.000	0.000	0.000	0.000
Adult Ed	1.000	0.000	0.000	1.000	0.000	0.000	0.000
Total Teachers	1,097.875	918.573	172.204	1.000	6.098	0.000	0.000
Librarians	7.000	7.000	0.000	0.000	0.000	0.000	0.000
Psychologists/Counselors	30.000	22.420	7.580	0.000	0.000	0.000	0.000
Nurses	7.500	3.425	4.075	0.000	0.000	0.000	0.000
Principals/Assistants	47.000	46.000	0.000	1.000	0.000	0.000	0.000
Coordinators/Directors	13.000	8.100	4.421	0.000	0.479	0.000	0.000
Superintendent/Assistant	4.000	3.900	0.100	0.000	0.000	0.000	0.000
Administrative Personnel	1.000	0.500	0.500	0.000	0.000	0.000	0.000
Other Certificated	23.000	5.000	16.997	0.000	1.003	0.000	0.000
Total Other Certificated	132.500	96.345	33.673	1.000	1.482	0.000	0.000
Instructional Aides	200.176	25.437	162.109	0.000	12.630	0.000	0.000
Maint/Operations/Warehouse	208.216	152.977	50.697	0.900	1.892	0.000	1.750
Food Services	97.545	0.000	2.414	0.000	0.589	0.000	94.542
Administrative Personnel	21.000	12.000	2.333	0.000	0.000	5.334	1.333
Clerical/Technicians	209.714	169.764	26.182	4.650	3.118	2.000	4.000
Other Classified	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Total Classified	736.651	360.178	243.735	5.550	18.229	7.334	101.625
Total FTE	1,967.026	1,375.096	449.612	7.550	25.809	7.334	101.625

EMPLOYEE MANDATORY SALARY FRINGE BENEFIT RATES

<u>EMPLOYEE BENEFITS</u>	CERTIFICATED EMPLOYEES			
	1999/00	2000/01	2001/02	2002/03
Retirement (STRS)	8.2500%	8.2500%	8.2500%	8.2500%
Medicare	1.4500%	1.4500%	1.4500%	1.4500%
Unemployment Insurance	0.0600%	0.1000%	0.1300%	0.1300%
Workers' Compensation	1.6335%	1.4900%	1.4500%	1.7400%
	11.3935%	11.2900%	11.2800%	11.5700%

<u>EMPLOYEE BENEFITS</u>	CLASSIFIED EMPLOYEES			
	1999/00	2000/01	2001/02	2002/03
Retirement (PERS) **	0.0000%	0.0000%	0.0000%	2.8940%
Social Security	6.2000%	6.2000%	6.2000%	6.2000%
Medicare	1.4500%	1.4500%	1.4500%	1.4500%
Unemployment Insurance	0.0600%	0.1000%	0.1300%	0.1300%
Workers' Compensation	1.6335%	1.4900%	1.4500%	1.7400%
	9.3435%	9.2400%	9.2300%	12.4140%

ALTERNATIVE RETIREMENT				
APPLE Plan	3.7500%	3.7500%	5.2500%	5.2500%

HEALTH & WELFARE BENEFITS: Based on projected 2002/03 rates, the benefit costs range from \$6,572 TO \$8,609, depending on coverage selected.

Management/PSTA/Teamsters I	100%	Provided by District
Teamsters II 7 hours or more	100%	Provided by District
Teamsters II 6 hours or more	75%	Provided by District
Teamsters II 5 hours or more	65%	Provided by District
Teamsters II 4 hours or more	50%	Provided by District

** District pays 7% of employee's share for the Teamsters I bargaining unit.

** District pays 1.5% of employee's share for the Teamsters II bargaining unit.

School Formula Allocation Rates

	2001/02	2002/03	
	Rate Per Enrollment		SOURCE
Elementary School Level	\$35.79	\$36.38	
Instructional and Office Supplies	34.49	35.06	Gen Fund
Elementary P.E. Supplies	1.30	1.32	Gen Fund
Middle School Level	\$49.04	\$49.86	
Instructional and Office Supplies	42.28	42.98	Gen Fund
Library Books	3.40	3.46	Lottery
Reference / Audio Visual Materials	3.36	3.42	Lottery
Band Field Trips	1,000.00	1,000.00 *	Lottery
High School Level	\$72.84	\$74.04	
Instructional and Office Supplies	43.87	44.60	Gen Fund
Athletics	11.99	12.19	Gen Fund
Library Books	4.34	4.41	Lottery
Reference / Audio Visual Materials	5.72	5.81	Lottery
Commencement	6.92	7.03	Gen Fund
School Band Field Trips	5,200.00	5,200.00 *	Lottery
Athletics Field Trips	55,000.00	55,000.00 *	Lottery
Continuation School Level	\$83.20	\$84.58	
Instructional and Office Supplies	43.87	44.60	Gen Fund
Athletics	10.67	10.85	Gen Fund
Field Trips	3.55	3.61	Lottery
Library Books	7.85	7.98	Lottery
Reference / Audio Visual Materials	10.34	10.51	Lottery
Commencement	6.92	7.03	Gen Fund
Independent Study Center	\$21.94	\$22.30	
Instructional and Office Supplies	21.94	22.30	Gen Fund
Home Schooling	\$87.16	\$88.61	
Instructional Supplies	87.16	88.61	Gen Fund

The formula allocation rates are used to calculate the discretionary appropriations available to the principals for the type of expenditures listed by school level, for 2002/03 the discretionary formulas have been increased by the projected funded COLA.

* Flate amount

District Level Formula Allocation Rates

	2002/03 Allocation Rate	SOURCE
Instructional Media Center		
Library Books - Elementary	1.83 per enrollment	Lottery
Textbooks		
Elementary School	9.62 per enrollment	Lottery
Middle School	13.73 per enrollment	Lottery
High School	20.59 per enrollment	Lottery
Continuation School	20.59 per enrollment	Lottery
Ramon Academy	20.59 per enrollment	Lottery
Independent Study Center	20.59 per enrollment	Lottery
Home Schooling	20.59 per enrollment	Lottery
 Special Education - Instructional Supplies		
Special Day Classes	650.00 per class*	Restr Fund
Resource Specialist Programs	550.00 per class*	Restr Fund
New Classes	3,500.00 per class*	Restr Fund

The non-discretionary formula allocation rates are used to calculate allocations for programs monitored at the District Office level, for 2002/03 the formulas have been increased by the projected funded COLA.

* Flate amount

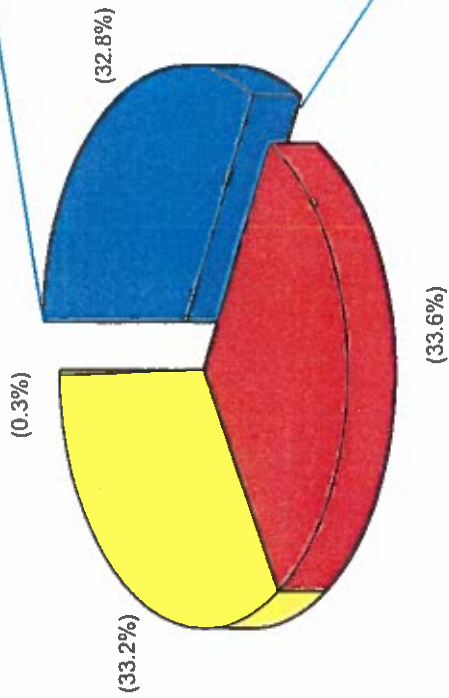
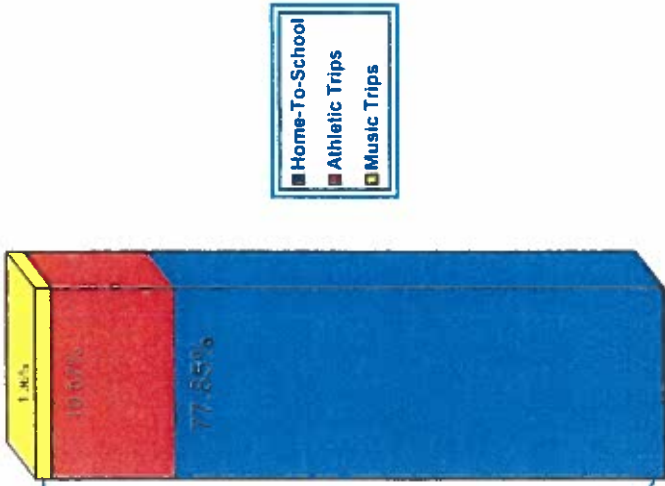
Lottery Supplementary Information

Lottery revenues are restricted by law from being expended for the construction of capital facilities such as classrooms, offices, and other buildings. That restriction does not include improving the educational functionality of existing facilities through adding, improving, or replacing fixtures and equipment, or through making minor modifications which improve their effectiveness for conducting or supporting instruction. With the exception of these two restrictions, these monies may be spent in the operating expenditures of the District.

In addition, the District's policy has been to avoid the use of Lottery revenues for ongoing costs, such as salaries and benefits for regular employees. Currently, overtime pay is the only payroll category charged to this fund.

A matrix which reflects the various locations and purposes for which the Lottery monies have been budgeted is included. Over 33% of the projected revenue will be used to cover the costs of home-to-school transportation and field trips.

2002 / 2003 LOTTERY EXPENDITURES



- Transportation
- Instructional Programs
- Centralized, SASI, Data Proc.
- Guidance

- Home-To-School
- Athletic Trips
- Music Trips

PALM SPRINGS UNIFIED SCHOOL DISTRICT

Lottery Fund
Budget Year 2002/03

Location / Program	Total	Certificated Salaries	Classified Salaries	Fringe Benefits	Supplies	Textbooks Unrestricted	Textbooks Restricted	Services	Capital Outlay	Comments
Elementary Science	22,164				1,100			21,064		Desert Museum / Science Fair
Art Outreach	15,000							15,000		Desert Musoum
Curriculum Development	22,300	8,874		1,027	7,245			5,154		Program Allocation
Elem & Secondary Testing	100,000				22,350			77,650		Program Allocation
Elementary Track Meet	1,800	550		64	1,186					Track Meet
Ed Svcs - Textbooks-Elementary	168,271					22,440	145,831			Centralized
Ed Svcs - Textbooks-Secondary	127,948					22,441	105,507			Centralized
Elementary Library Books	19,019				19,019					Supplies
Instructional Media Center	3,976				3,976					Program Allocation
Instructional Competitions	35,800				1,000			34,800		Centralized
Elementary Music	17,000				16,000			1,000		Program Allocation
Staff Development	222,900				26,717			199,183		Centralized
Districtwide Tech Repairs	254,800		5,416	11,579	95,000			89,655		Program Allocation
Student Information System	154,000				30,000			124,000	100,000	Program Allocation
Centralized Data Processing - RCOE	230,000							230,000	33,400	Program Allocation
Centralized Costs	211,556							211,556		Program Allocation
Personnel Services	15,000		140,000	31,556	15,000			25,000		Clerical OT / Conferences
Chemical Awareness	9,000				10,000			5,000		Program Allocation
Transportation - Home to School	656,227				2,000			7,000		Program Allocation
Desert Springs	10,529				9,529			1,000		Contribution
James Workman	10,233				9,233			1,000		Library, Field Trips
Neillie N. Coffman	8,884				7,884			1,000		Library, Field Trips
Raymond Cree	8,568				7,568			1,000		Library, Field Trips
Ramon Academy	5,303				4,437			866		Library, Field Trips
Cathedral City High	85,004				24,804			60,200		Library, Field Trips
Desert Hot Springs High	71,677				11,477			60,200		Library, Field Trips
Palm Springs High	77,727				17,527			60,200		Library, Field Trips
Mt. San Jacinto	7,513				6,286			1,227		Library, Field Trips
Las Brisas	370				370					Library
TOTAL EXPENDITURES	2,572,569	98,957	145,416	44,226	349,708	44,881	251,338	1,504,643	133,400	

* Allocations based on formula.

PALM SPRINGS UNIFIED SCHOOL DISTRICT

**Lottery Fund
Budget Year 2002/03**

	Actual 1999/00	Actual 2000/01		Projected 2001/02		Budget 2002/03	
		Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
Revenues	2,403,823	2,442,817	464,992	2,372,673	228,333	2,362,573	251,338
Expenditures	1,392,771	1,990,416	464,992	2,942,323	228,333	2,321,231	251,338
EXCESS (DEF) OF REVENUES OVER EXPENDITURES	1,011,052	452,401	0	(569,650)	0	41,342	0
Other Financing Sources/Uses	(1,192,270)	(1,047,617)	0	0	0	0	0
NET INCREASE (DECREASE) IN FUND BALANCE	(181,218)	(595,216)	0	(569,650)	0	41,342	0
Beginning Balance, July 1 Adjustments: Audit Restatement	1,473,619	1,292,401	0	697,185	0	127,535	0
NET BEGINNING BALANCE	1,473,619	1,292,401	0	697,185	0	127,535	0
ENDING BALANCE, JUNE 30	1,292,401	697,185	0	127,535	0	168,877	0
COMPONENTS DESIGNATED FOR							
Economic Uncertainties Schools & Depts Carryover	1,233,149 59,252	697,185	0	127,535	0	168,877	0

District Funds SACS Budget Report

The District operates fourteen elementaries (four of which are on Year-Round Calendar), four middle schools, three high schools, two continuation high schools, an Independent Study program, an Adult Education school and an alternative study school, the Ramon Academy.

The District budget for FY 2002/03 is presented in this section using the State's School Account Code Structure (SACS) format. The budgets for the majority of the educational programs are in the General Fund (Form 01). The exceptions are the Palm Springs Adult Education School and the Child Development Programs, which are reported in Forms 11 and 12 of the state budget document.

Within each fund section, the budget is presented by fund, object, and resource.

The primary focus is on program budgeting since each fund section (Form XX report) provides the overall purpose or objective of the expenditures. The District's new SACS account strings are twenty-two digits long and are broken into the following field classifications:

XX	Fund
XXX	School/Support Site
XXXX	Resource
X	Fiscal Year
XXXX	Goal
XXXX	Function
XXXX	Object

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XX	Fund
XXX	School/Support Site
XXXX	Resource
X	Fiscal Year
XXXX	Goal
XXXX	Function
XXXX	Object

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2001/02 Estimated Actuals	2002/03 Budget
01	General Fund / County School Service Fund	G	G
09	Charter Schools Fund		
11	Adult Education Fund	G	G
12	Child Development Fund	G	G
13	Cafeteria Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	G
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund	G	G
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G
51	Bond Interest and Redemption Fund	G	G
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
51	Cafeteria Fund (Enterprise)		
53	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
72	Article XIII-B Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
96	General Fixed Assets Account Group		
97	General Long-Term Debt Account Group		
51A	Analysis of Bonded Indebtedness		
53A	Analysis of Restricted Levies		
76A	Changes in Assets & Liabilities (Warrant/Pass-Through)		
95A	Changes in Assets & Liabilities (Student Body)		
96A	General Fixed Assets Account Group / Schedule of Changes		
97A	General Long-Term Debt Account Group / Schedule of Changes		
A	Average Daily Attendance	S	S
CB	Budget Certification		S
CC	Health & Welfare / Workers' Compensation Certifications		S
CEA	Current Expense Formula / Minimum Classroom Comp. - Actuals	G	
CEB	Current Expense Formula / Minimum Classroom Comp. - Budget		GS
CHG	Change Order Form		
	Lottery Report	G	
MYP	Multiyear Projections		G
RL	Revenue Limit Summary	S	S
ROP	Regional Occupational Program		

Form	Description	Data Supplied For:	
		2001/02 Estimated Actuals	2002/03 Budget
SEA	Special Education Revenue Allocations		
SEAS	SEA Form Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	General Fund / County School Service Fund	S	S
11CS	Adult Education Fund	GS	GS
12CS	Child Development Fund	GS	GS
13CS	Cafeteria Fund	GS	GS
14CS	Deferred Maintenance Fund	GS	GS
15CS	Pupil Transportation Equipment Fund		
18CS	School Bus Emissions Reduction Fund		
61CS	Cafeteria Fund (Enterprise)		
63CS	Other Enterprise Fund		

Description	Resource Codes	Object Codes	2001/02 Estimated Actuals			2002/03 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
REVENUES									
1) Revenue Limit Sources		8010-8099	93,873,512.00	2,869,667.00	96,743,179.00	98,234,016.00	2,992,824.00	101,226,840.00	4.6%
) Federal Revenues		8100-8299	122,000.00	12,243,708.90	12,365,708.90	122,000.00	9,918,107.00	10,040,107.00	-18.8%
) Other State Revenues		8300-8599	10,672,511.00	11,965,105.00	22,637,616.00	9,305,155.00	7,288,966.00	16,594,121.00	-26.7%
4) Other Local Revenues		8600-8799	2,251,094.00	9,568,625.00	11,819,719.00	1,648,071.00	10,718,740.00	12,366,811.00	4.6%
5) TOTAL, REVENUES			106,819,117.00	36,647,103.90	143,566,220.90	109,309,242.00	30,918,837.00	140,227,879.00	-2.3%
EXPENDITURES									
1) Certificated Salaries		1000-1999	59,030,640.00	14,991,686.05	74,022,306.05	59,376,359.00	12,709,706.00	72,086,065.00	-2.6%
) Classified Salaries		2000-2999	12,897,497.00	6,683,749.00	19,581,246.00	13,259,954.00	7,122,824.00	20,382,778.00	4.1%
) Employee Benefits		3000-3999	19,192,575.00	5,817,818.92	25,010,393.92	21,301,887.00	5,806,123.00	27,108,010.00	8.4%
4) Books and Supplies		4000-4999	5,534,745.80	7,640,476.59	13,175,222.39	3,148,900.00	2,689,750.00	5,838,650.00	-55.7%
5) Services, Other Operating Expenses		5000-5999	10,093,718.00	5,303,910.97	15,397,628.97	10,506,217.00	4,010,493.00	14,516,710.00	-5.7%
) Capital Outlay		6000-6999	1,442,037.00	1,934,357.82	3,376,394.82	572,216.00	1,882,328.00	2,454,544.00	-27.3%
) Other Outgo (excluding Direct Support/ Indirect Costs)		7100-7299 7400-7499	22,000.00	0.00	22,000.00	25,000.00	0.00	25,000.00	13.6%
9) Direct Support/Indirect Costs		7300-7399	(1,250,291.00)	792,287.33	(458,003.67)	(924,277.00)	516,077.00	(408,200.00)	-10.9%
) TOTAL, EXPENDITURES			106,962,921.80	43,164,266.68	150,127,188.48	107,264,256.00	34,737,301.00	142,001,557.00	-5.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(43,804.80)	(6,517,162.78)	(6,560,967.58)	2,044,988.00	(3,818,664.00)	(1,773,678.00)	-73.0%
OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8910-8929	1,500,000.00	0.00	1,500,000.00	800,000.00	0.00	800,000.00	-46.7%
b) Transfers Out		7610-7629	0.00	0.00	0.00	39,594.00	0.00	39,594.00	New
) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
) Contributions		8980-8999	(4,395,767.00)	4,395,767.00	0.00	(3,270,275.00)	3,270,275.00	0.00	0.0%
) TOTAL, OTHER FINANCING SOURCES/USES			(2,895,767.00)	4,395,767.00	1,500,000.00	(2,509,869.00)	3,270,275.00	760,406.00	-49.3%

Description	Resource Codes	Object Codes	2001/02 Estimated Actuals			2002/03 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,939,571.80)	(2,121,395.78)	(5,060,967.58)	(464,883.00)	(548,389.00)	(1,013,272.00)	-80.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	8,188,829.36	6,108,409.33	14,297,238.69	5,249,257.56	3,987,013.55	9,236,271.11	-35.4%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,188,829.36	6,108,409.33	14,297,238.69	5,249,257.56	3,987,013.55	9,236,271.11	-35.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Net Beginning Balance (F1c + F1d)			8,188,829.36	6,108,409.33	14,297,238.69	5,249,257.56	3,987,013.55	9,236,271.11	-35.4%
2) Ending Balance, June 30 (E + F1e)			5,249,257.56	3,987,013.55	9,236,271.11	4,784,374.56	3,438,624.55	8,222,999.11	-11.0%
Components of Ending Fund Balance									
a) Reserve for									
Revolving Cash		9711	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
Stores		9712	275,000.00	0.00	275,000.00	275,000.00	0.00	275,000.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Designated Amounts									
Designated for Economic Uncertainties		9770	4,924,257.56	0.00	4,924,257.56	4,459,374.56	0.00	4,459,374.56	-9.4%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Designations		9780	0.00	3,987,013.55	3,987,013.55	0.00	3,438,624.55	3,438,624.55	-13.8%
c) Undesignated Amount									
d) Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	

Description	Resource Codes	Object Codes	2001/02 Estimated Actuals			2002/03 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
VENUE LIMIT SOURCES									
Principal Apportionment State Aid - Current Year		8011	66,898,819.00	0.00	66,898,819.00	71,676,174.00	0.00	71,676,174.00	7.1%
Charter Schools General Purpose Entitlement - State Aid		8016	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	451,302.00	0.00	451,302.00	451,302.00	0.00	451,302.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	17,408,151.00	0.00	17,408,151.00	17,408,151.00	0.00	17,408,151.00	0.0%
Insecured Roll Taxes		8042	978,024.00	0.00	978,024.00	978,024.00	0.00	978,024.00	0.0%
Prior Years' Taxes		8043	1,938,079.00	0.00	1,938,079.00	1,938,079.00	0.00	1,938,079.00	0.0%
Supplemental Taxes		8044	401,454.00	0.00	401,454.00	401,454.00	0.00	401,454.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	6,417,865.00	0.00	6,417,865.00	6,417,865.00	0.00	6,417,865.00	0.0%
Community Redevelopment Funds (SB 617/699/1092)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest on Delinquent Revenue Limit Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	123,010.00	0.00	123,010.00	123,010.00	0.00	123,010.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	(61,505.00)	0.00	(61,505.00)	(61,505.00)	0.00	(61,505.00)	0.0%
Subtotal, Revenue Limit Sources			94,551,199.00	0.00	94,551,199.00	99,330,554.00	0.00	99,330,554.00	5.1%
Revenue Limit Transfers									
Transfers of Unrestricted Revenue Limit	0000	8091	(2,869,667.00)	0.00	(2,869,667.00)	(2,992,824.00)	0.00	(2,992,824.00)	4.3%
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	0.00	2,869,667.00	2,869,667.00	0.00	2,992,824.00	2,992,824.00	4.3%
RCC/P Apprentices Hours Transfer	6350	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Revenue Limit Transfers	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	2,191,980.00	0.00	2,191,980.00	1,896,286.00	0.00	1,896,286.00	-13.5%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			93,873,512.00	2,869,667.00	96,743,179.00	98,234,016.00	2,992,824.00	101,226,840.00	4.6%
FEDERAL REVENUES									
Maintenance and Operation		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,870,442.00	1,870,442.00	0.00	1,870,442.00	1,870,442.00	0.0%
Discretionary Grants		8182	0.00	433,056.00	433,056.00	0.00	343,331.00	343,331.00	-20.7%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Trust Reserve Funds		8260	2,000.00	0.00	2,000.00	2,000.00	0.00	2,000.00	0.0%
Food Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Agency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
SA	3000-3299, 4000-4199	8290	0.00	6,876,435.00	6,876,435.00	0.00	5,778,590.00	5,778,590.00	-16.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	172,557.00	172,557.00	0.00	173,661.00	173,661.00	0.7%
Safe and Drug Free Schools	3700-3799	8290	0.00	436,426.00	436,426.00	0.00	276,000.00	276,000.00	-37.0%
PA / WIA	5600-5625	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	120,000.00	2,454,790.90	2,574,790.90	120,000.00	1,476,063.00	1,566,063.00	-38.0%
TOTAL, FEDERAL REVENUES			122,000.00	12,243,706.90	12,365,706.90	122,000.00	9,918,107.00	10,040,107.00	-18.9%

Description	Resource Codes	Object Codes	2001/02 Estimated Actuals			2002/03 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER STATE REVENUES									
Other State Apportionments									
ROC/P Entitlement									
Current Year	6350-6360	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6350-6360	8310	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Gifted and Talented Pupils	7140	8311	0.00	185,442.00	185,442.00	0.00	185,442.00	185,442.00	0.0%
Home-to-School Transportation	7230-7235	8311	0.00	1,494,226.00	1,494,226.00	0.00	1,494,226.00	1,494,226.00	0.0%
School Improvement Program	7260-7265	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Economic Impact Aid	7000-7001	8311	0.00	137,643.00	137,643.00	0.00	138,022.00	138,022.00	0.3%
Spec. Ed. Transportation	7240	8311	0.00	833,217.00	833,217.00	0.00	833,217.00	833,217.00	0.0%
All Other State Apportionments- Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments- Prior Year	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	200,000.00	0.00	200,000.00	200,000.00	0.00	200,000.00	0.0%
Class Size Reduction K-3		8434	5,442,552.00	0.00	5,442,552.00	5,442,552.00	0.00	5,442,552.00	0.0%
Class Size Reduction, Grade 4		8435	350,030.00	0.00	350,030.00	350,030.00	0.00	350,030.00	0.0%
Charter Schools Categorical Block Grant		8480	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,484,992.00	0.00	1,484,992.00	750,000.00	0.00	750,000.00	-49.5%
State Lottery Revenue		8560	2,372,673.00	228,333.00	2,601,006.00	2,362,573.00	251,338.00	2,613,911.00	0.5%
Tax Relief Subventions									
Restricted Levies - Other Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miller Unruh Reading Program	7200	8590	0.00	78,732.00	78,732.00	0.00	78,740.00	78,740.00	0.0%
Demo Program, Reading & Math	7050	8590	0.00	30,000.00	30,000.00	0.00	0.00	0.00	-100.0%
Instructional Materials									
Elementary	7155, 7165	8590	0.00	503,907.00	503,907.00	0.00	484,305.00	484,305.00	-3.9%
Secondary	7160	8590	0.00	117,332.00	117,332.00	0.00	117,332.00	117,332.00	0.0%
Other	7150, 7170, 7180, 7185	8590	0.00	872,783.00	872,783.00	0.00	0.00	0.00	-100.0%
Special Education Project Workability	6520	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Staff Development	6580, 7285, 7290, 7292, 7295, 7305, 7310, 7315	8590	0.00	68,084.00	68,084.00	0.00	0.00	0.00	-100.0%
Tenth Grade Counseling	7375	8590	0.00	37,412.00	37,412.00	0.00	36,770.00	36,770.00	-1.7%
Mentor Teacher	7270	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Educational Technology Assistance Grants	7100-7125	8590	0.00	746,965.00	746,965.00	0.00	0.00	0.00	-100.0%
School Based Coordination Program	7250	8590	0.00	2,652,993.00	2,652,993.00	0.00	2,645,189.00	2,645,189.00	-0.3%
State Preschool	6055-6056	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6605-6680	8590	0.00	40,915.00	40,915.00	0.00	35,140.00	35,140.00	-14.1%
Healthy Start	6240-6245	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	822,264.00	3,937,121.00	4,759,385.00	200,000.00	989,235.00	1,189,235.00	-75.0%
TOTAL, OTHER STATE REVENUES			10,672,511.00	11,965,105.00	22,637,616.00	9,305,155.00	7,288,966.00	16,594,121.00	-26.7%

Description	Resource Codes	Object Codes	2001/02 Estimated Actuals			2002/03 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUES									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	2,593,358.00	2,593,358.00	0.00	2,752,101.00	2,752,101.00	6.1%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	6,000.00	0.00	6,000.00	2,000.00	0.00	2,000.00	-66.7%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	288,196.00	0.00	288,196.00	182,000.00	0.00	182,000.00	-36.8%
Interest		8660	967,000.00	0.00	967,000.00	1,000,000.00	0.00	1,000,000.00	3.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	259,745.00	525,277.00	785,022.00	402,566.00	296,108.00	698,672.00	-11.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	40,917.00	0.00	40,917.00	0.00	0.00	0.00	-100.0%
Other Local Revenue									
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	61,505.00	0.00	61,505.00	61,505.00	0.00	61,505.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	627,731.00	19,807.00	647,538.00	0.00	0.00	0.00	-100.0%
Donation		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Charter Schools Funding In-Lieu of Property Taxes		8780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments									
Special Education SELPA Transfers From Districts	6500	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	8,430,183.00	8,430,183.00	0.00	7,670,533.00	7,670,533.00	19.3%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers									
From Districts	6350, 6360	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6350, 6360	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6350, 6360	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In From All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER LOCAL REVENUES			2,251,094.00	9,568,625.00	11,819,719.00	1,648,071.00	10,718,740.00	12,366,811.00	4.6%
TOTAL REVENUES			106,919,117.00	36,647,103.90	143,566,220.90	109,309,242.00	30,918,637.00	140,227,879.00	-2.3%

Description	Resource Codes	Object Codes	2001/02 Estimated Actuals			2002/03 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Teachers' Salaries		1100	50,716,550.00	12,593,516.05	63,310,066.05	50,968,470.00	10,232,205.00	61,200,675.00	-3.3%
Certificated Pupil Support Salaries		1200	2,205,497.00	889,501.00	2,894,998.00	2,203,400.00	787,788.00	2,991,188.00	3.3%
Certificated Supervisors' and Administrators' Salaries		1300	5,917,762.00	459,093.00	6,376,855.00	5,824,331.00	473,835.00	6,298,166.00	-1.2%
Other Certificated Salaries		1900	190,831.00	1,249,556.00	1,440,387.00	380,158.00	1,215,878.00	1,596,036.00	10.8%
TOTAL, CERTIFICATED SALARIES			59,030,640.00	14,991,666.05	74,022,306.05	59,376,359.00	12,709,706.00	72,086,065.00	-2.6%
CLASSIFIED SALARIES									
Instructional Aides' Salaries		2100	568,157.00	4,072,667.00	4,640,824.00	650,935.00	3,883,524.00	4,534,459.00	-2.3%
Classified Support Salaries		2200	5,368,204.00	1,307,489.00	6,675,693.00	5,493,158.00	2,132,837.00	7,625,995.00	14.2%
Classified Supervisors' and Administrators' Salaries		2300	891,449.00	196,301.00	1,087,750.00	877,288.00	205,045.00	1,082,333.00	-0.5%
Clerical and Office Salaries		2400	5,807,421.00	815,203.00	6,622,624.00	5,984,335.00	823,507.00	6,807,842.00	2.8%
Other Classified Salaries		2900	282,266.00	292,089.00	554,355.00	254,240.00	78,111.00	332,351.00	-40.0%
TOTAL, CLASSIFIED SALARIES			12,897,497.00	6,683,740.00	19,581,246.00	13,259,954.00	7,122,824.00	20,382,778.00	4.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	4,625,330.00	1,010,716.23	5,636,046.23	4,745,027.00	1,008,161.00	5,753,188.00	2.1%
PERS		3201-3202	200,884.00	150,071.00	350,955.00	609,106.00	350,079.00	959,185.00	173.3%
OASDI/Medicare/Alternative		3301-3302	1,834,748.00	757,687.69	2,592,435.69	1,852,377.00	676,484.00	2,528,861.00	-2.5%
Health and Welfare Benefits		3401-3402	9,782,934.00	3,110,211.00	12,893,145.00	11,423,583.00	3,030,208.00	14,453,791.00	12.1%
Unemployment Insurance		3501-3502	93,598.00	29,829.85	123,427.85	94,426.00	25,792.00	120,218.00	-2.4%
Workers' Compensation		3601-3602	1,044,036.00	331,070.15	1,375,106.15	1,263,873.00	345,083.00	1,608,956.00	17.0%
Retiree Benefits		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	1,611,045.00	428,433.00	2,039,478.00	1,313,495.00	370,316.00	1,683,811.00	-17.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			19,192,575.00	5,817,818.92	25,010,393.92	21,301,887.00	5,806,123.00	27,108,010.00	8.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	204,247.00	2,097,289.47	2,301,536.47	44,881.00	852,975.00	897,856.00	-61.0%
Books and Other Reference Materials		4200	97,394.00	793,862.08	891,256.08	84,831.00	15,160.00	99,991.00	-88.8%
Materials and Supplies		4300	4,659,518.80	2,930,761.36	7,590,280.16	2,927,638.00	1,677,140.00	4,604,778.00	-39.3%
Noncapitalized Equipment		4400	573,586.00	1,799,516.70	2,373,102.70	89,550.00	124,379.00	213,929.00	-91.0%
Food		4700	0.00	19,047.00	19,047.00	0.00	20,096.00	20,096.00	5.5%
TOTAL, BOOKS AND SUPPLIES			5,534,745.80	7,640,476.59	13,175,222.39	3,146,900.00	2,689,750.00	5,836,650.00	-55.7%
SERVICES, OTHER OPERATING EXPENSES									
Travel and Conferences		5200	390,539.00	723,645.63	1,114,184.63	325,454.00	322,045.00	647,499.00	-41.9%
Dues and Memberships		5300	26,565.00	3,701.00	30,266.00	23,450.00	855.00	24,305.00	-19.7%
Insurance		5400 - 5450	711,222.00	30,177.00	741,399.00	691,680.00	30,000.00	721,680.00	-2.7%
Operation and Housekeeping Services		5500	4,932,350.00	22,041.00	4,954,391.00	5,380,740.00	21,624.00	5,402,364.00	9.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	822,728.00	50,655.00	873,383.00	657,950.00	45,425.00	703,375.00	-19.5%
Direct Costs - Transfer of Services		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Direct Costs - Interfund Services		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,285,379.00	4,442,026.34	6,727,405.34	2,511,343.00	3,367,287.00	5,878,630.00	-12.6%
Communications		5900	924,935.00	31,665.00	956,600.00	915,600.00	223,257.00	1,138,857.00	19.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			10,093,718.00	5,303,910.97	15,397,628.97	10,506,217.00	4,010,493.00	14,516,710.00	-5.7%

Description	Resource Codes	Object Codes	2001/02 Estimated Actuals			2002/03 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
PITAL OUTLAY									
Sites and Improvements of Sites		6100	0.00	554,516.10	554,516.10	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	20,000.00	587,894.72	587,894.72	0.00	1,800,000.00	1,800,000.00	172.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	227,603.00	811,947.00	1,039,550.00	180,216.00	282,328.00	472,544.00	-54.5%
Equipment Replacement		6500	1,194,434.00	0.00	1,194,434.00	382,000.00	0.00	382,000.00	-68.0%
TOTAL, CAPITAL OUTLAY			1,442,037.00	1,934,357.82	3,376,394.82	572,216.00	1,882,328.00	2,454,544.00	-27.3%
OTHER OUTGO (excluding Direct Support/Indirect Costs)									
tuition									
tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	22,000.00	0.00	22,000.00	25,000.00	0.00	25,000.00	13.6%
tuition, Excess Costs, and/or Deficits Payments to Districts		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts	6500	7221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LOC/P Transfers of Apportionments To Districts	6350, 6360	7221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6350, 6360	7222	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6350, 6360	7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools Funding In-Lieu of Property Taxes		7280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Direct Support/Indirect Costs)			22,000.00	0.00	22,000.00	25,000.00	0.00	25,000.00	13.6%
DIRECT SUPPORT/INDIRECT COSTS									
Direct Support/Indirect Cost Charges		7310	(792,287.00)	792,287.33	0.33	(516,077.00)	516,077.00	0.00	-100.0%
Direct Support/ Indirect Cost Charges for Interfund Charges		7350	(458,004.00)	0.00	(458,004.00)	(408,200.00)	0.00	(408,200.00)	-10.9%
TOTAL, DIRECT SUPPORT/INDIRECT COSTS			(1,250,291.00)	792,287.33	(458,003.67)	(924,277.00)	516,077.00	(408,200.00)	-10.9%
TOTAL, EXPENDITURES			106,662,921.80	43,164,266.68	150,127,188.48	107,264,256.00	34,737,301.00	142,001,557.00	-5.4%

Description	Resource Codes	Object Codes	2001/02 Estimated Actuals			2002/03 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8812	1,500,000.00	0.00	1,500,000.00	800,000.00	0.00	800,000.00	-46.7%
From: Bond Interest and Redemption Fund		8814	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8819	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,500,000.00	0.00	1,500,000.00	800,000.00	0.00	800,000.00	-46.7%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	39,594.00	0.00	39,594.00	Net
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	39,594.00	0.00	39,594.00	Net
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionment		8831	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings		8853	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized Districts		8865	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8871	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8872	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8873	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8879	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Debt Service									
Debt Service/Other Debt									
Debt Service - Interest		7638	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Uses									
Transfers from Funds of Lapsed/Reorganized Districts		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8880	(4,395,767.00)	4,395,767.00	0.00	(4,465,180.00)	4,465,180.00	0.00	0.0%
Contributions from Restricted Revenues		8890	0.00	0.00	0.00	1,194,905.00	(1,194,905.00)	0.00	0.0%
Flexibility Transfers		8898	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(4,395,767.00)	4,395,767.00	0.00	(3,270,275.00)	3,270,275.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(2,895,767.00)	4,395,767.00	1,500,000.00	(2,509,889.00)	3,270,275.00	760,406.00	-49.3%

Description	Resource Codes	Object Codes	2001/02 Estimated Actuals	2002/03 Budget	Percent Difference
REVENUES					
1) Revenue Limit Sources		8010-8099	465,666.00	465,666.00	0.0%
2) Federal Revenues		8100-8299	117,131.00	112,300.00	-4.1%
3) Other State Revenues		8300-8599	571,618.00	219,041.00	-61.7%
4) Other Local Revenues		8600-8799	107,532.00	95,400.00	-11.3%
5) TOTAL, REVENUES			1,261,947.00	892,407.00	-29.3%
EXPENDITURES					
1) Certificated Salaries		1000-1999	453,770.00	403,891.00	-11.0%
2) Classified Salaries		2000-2999	170,506.00	166,959.00	-2.1%
3) Employee Benefits		3000-3999	123,951.00	146,034.00	17.8%
4) Books and Supplies		4000-4999	337,413.00	146,494.00	-56.6%
5) Services, Other Operating Expenses		5000-5999	86,195.00	20,648.00	-76.0%
6) Capital Outlay		6000-6999	30,045.00	0.00	-100.0%
7) Other Outgo (excluding Direct Support/ Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Direct Support/Indirect Costs		7300-7399	80,963.00	71,393.00	-11.8%
9) TOTAL, EXPENDITURES			1,282,843.00	955,419.00	-25.5%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(20,896.00)	(63,012.00)	201.6%
OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8910-8929	0.00	0.00	0.0%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2001/02 Estimated Actuals	2002/03 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(20,896.00)	(63,012.00)	201.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	125,132.85	104,236.85	-16.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			125,132.85	104,236.85	-16.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Net Beginning Balance			125,132.85	104,236.85	-16.7%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	104,236.85	41,224.85	-60.5%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount					
d) Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2001/02 Estimated Actuals	2002/03 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	465,666.00	465,666.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.0%
Revenue Limit Transfers					
Transfers of Unrestricted Revenue Limit	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers	All Other	8091	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			465,666.00	465,666.00	0.0%
FEDERAL REVENUES					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
IASA	3000-3299, 4000-4199	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	70,128.00	65,500.00	-6.6%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
JTPA / WIA	5600-5625	8290	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	47,003.00	46,800.00	-0.4%
TOTAL, FEDERAL REVENUES			117,131.00	112,300.00	-4.1%
OTHER STATE REVENUES					
All Other State Revenue		8590	571,618.00	219,041.00	-61.7%
TOTAL, OTHER STATE REVENUES			571,618.00	219,041.00	-61.7%

Description	Resource Codes	Object Codes	2001/02 Estimated Actuals	2002/03 Budget	Percent Difference
OTHER LOCAL REVENUES					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	20,000.00	20,000.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	10,400.00	10,400.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	15,000.00	15,000.00	0.0%
Interagency Services		8677	22,132.00	10,000.00	-54.8%
Other Local Revenue					
All Other Local Revenue		8699	40,000.00	40,000.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUES			107,532.00	95,400.00	-11.3%
TOTAL, REVENUES			1,261,947.00	892,407.00	-29.3%

Description	Resource Codes	Object Codes	2001/02 Estimated Actuals	2002/03 Budget	Percent Difference
CERTIFICATED SALARIES					
Teachers' Salaries		1100	354,736.00	304,857.00	-14.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	99,034.00	99,034.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL CERTIFICATED SALARIES			453,770.00	403,891.00	-11.0%
CLASSIFIED SALARIES					
Instructional Aides' Salaries		2100	7,500.00	0.00	-100.0%
Classified Support Salaries		2200	22,493.00	32,055.00	42.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical and Office Salaries		2400	140,263.00	134,904.00	-3.8%
Other Classified Salaries		2900	250.00	0.00	-100.0%
TOTAL CLASSIFIED SALARIES			170,506.00	166,959.00	-2.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	18,697.00	30,578.00	63.5%
PERS		3201-3202	116.00	7,127.00	6044.0%
OASDI/Medicare/Alternative		3301-3302	35,428.00	20,177.00	-43.0%
Health and Welfare Benefits		3401-3402	43,197.00	62,178.00	43.9%
Unemployment Insurance		3501-3502	812.00	742.00	-8.6%
Workers' Compensation		3601-3602	9,052.00	9,932.00	9.7%
Retiree Benefits		3701-3702	0.00	0.00	0.0%
PERS Reduction		3801-3802	16,649.00	15,300.00	-8.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL EMPLOYEE BENEFITS			123,951.00	146,034.00	17.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	66,291.00	9,728.00	-85.3%
Books and Other Reference Materials		4200	31,505.00	13,660.00	-56.6%
Materials and Supplies		4300	188,418.00	95,796.00	-49.2%
Noncapitalized Equipment		4400	51,199.00	27,310.00	-46.7%
TOTAL BOOKS AND SUPPLIES			337,413.00	146,494.00	-56.6%

Description	Resource Codes	Object Codes	2001/02 Estimated Actuals	2002/03 Budget	Percent Difference
SERVICES, OTHER OPERATING EXPENSES					
Travel and Conferences		5200	29,207.00	12,698.00	-56.5%
Dues and Memberships		5300	487.00	300.00	-38.4%
Insurance		5400 - 5450	0.00	0.00	0.0%
Operation and Housekeeping Services		5500	1,757.00	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,650.00	3,150.00	-52.6%
Direct Costs - Interfund Services		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	43,744.00	4,500.00	-89.7%
Communications		5900	4,350.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			86,195.00	20,648.00	-76.0%
CAPITAL OUTLAY					
Sites and Improvements of Sites		6100	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	27,545.00	0.00	-100.0%
Equipment Replacement		6500	2,500.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			30,045.00	0.00	-100.0%
OTHER OUTGO (excluding Direct Support/Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Direct Support/Indirect Costs)			0.00	0.00	0.0%
DIRECT SUPPORT/INDIRECT COSTS					
Direct Support/ Indirect Cost Charges for Interfund Charges		7350	80,963.00	71,393.00	-11.8%
TOTAL, DIRECT SUPPORT/INDIRECT COSTS			80,963.00	71,393.00	-11.8%
TOTAL, EXPENDITURES			1,282,843.00	955,419.00	-25.5%

Description	Resource Codes	Object Codes	2001/02 Estimated Actuals	2002/03 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2001/02 Estimated Actuals	2002/03 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized Districts		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Debt Service					
Debt Service/Other Debt					
Debt Service - Interest		7638	0.00	0.00	0.0%
Other Debt Service - Principal		7639	0.00	0.00	0.0%
Other Uses					
Transfers from Funds of Lapsed/Reorganized Districts		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2001/02 Estimated Actuals	2002/03 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenues		8100-8299	191,171.00	186,496.00	-2.4%
3) Other State Revenues		8300-8599	1,581,108.00	1,387,181.00	-12.3%
4) Other Local Revenues		8600-8799	144,258.00	89,000.00	-38.3%
5) TOTAL REVENUES			1,916,537.00	1,662,677.00	-13.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	581,251.00	481,571.00	-17.1%
2) Classified Salaries		2000-2999	617,629.00	525,590.00	-14.9%
3) Employee Benefits		3000-3999	400,640.00	374,937.00	-6.4%
4) Books and Supplies		4000-4999	106,343.00	257,445.00	142.1%
5) Services, Other Operating Expenses		5000-5999	30,465.00	41,529.00	36.3%
6) Capital Outlay		6000-6999	155,460.00	0.00	-100.0%
7) Other Outgo (excluding Direct Support/ Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Direct Support/Indirect Costs		7300-7399	24,749.00	21,199.00	-14.3%
9) TOTAL EXPENDITURES			1,916,537.00	1,702,271.00	-11.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(39,594.00)	New
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8910-8929	0.00	39,594.00	New
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	39,594.00	New

Description	Resource Codes	Object Codes	2001/02 Estimated Actuals	2002/03 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,000.00	2,000.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,000.00	2,000.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Net Beginning Balance			2,000.00	2,000.00	0.0%
2) Ending Balance, June 30 (E + F1e)			2,000.00	2,000.00	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	2,000.00	2,000.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2001/02 Estimated Actuals	2002/03 Budget	Percent Difference
FEDERAL REVENUES					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Other Federal Revenue		8290	191,171.00	186,496.00	-2.4%
TOTAL, FEDERAL REVENUES			191,171.00	186,496.00	-2.4%
OTHER STATE REVENUES					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	853,347.00	846,547.00	-0.8%
State Preschool	6055-6056	8590	339,092.00	339,158.00	0.0%
All Other State Revenue		8590	388,669.00	201,476.00	-48.2%
TOTAL, OTHER STATE REVENUES			1,581,108.00	1,387,181.00	-12.3%

Description	Resource Codes	Object Codes	2001/02 Estimated Actuals	2002/03 Budget	Percent Difference
OTHER LOCAL REVENUES					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	45,258.00	19,800.00	-56.3%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	99,000.00	69,200.00	-30.1%
All Other Transfers in From All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUES			144,258.00	89,000.00	-38.3%
TOTAL, REVENUES			1,916,537.00	1,662,677.00	-13.2%

Description	Resource Codes	Object Codes	2001/02 Estimated Actuals	2002/03 Budget	Percent Difference
CERTIFICATED SALARIES					
Teachers' Salaries		1100	399,162.00	368,547.00	-7.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	46,755.00	47,590.00	1.8%
Other Certificated Salaries		1900	135,334.00	65,434.00	-51.6%
TOTAL, CERTIFICATED SALARIES			581,251.00	481,571.00	-17.1%
CLASSIFIED SALARIES					
Instructional Aides' Salaries		2100	484,990.00	363,118.00	-25.1%
Classified Support Salaries		2200	9,607.00	61,597.00	541.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical and Office Salaries		2400	109,353.00	90,875.00	-16.9%
Other Classified Salaries		2900	13,679.00	10,000.00	-26.9%
TOTAL, CLASSIFIED SALARIES			617,629.00	525,590.00	-14.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	31,017.00	25,167.00	-18.9%
PERS		3201-3202	2,084.00	24,252.00	1063.7%
OASDI/Medicare/Alternative		3301-3302	77,123.00	56,164.00	-27.2%
Health and Welfare Benefits		3401-3402	193,265.00	199,416.00	3.2%
Unemployment Insurance		3501-3502	1,611.00	1,305.00	-19.0%
Workers' Compensation		3601-3602	17,695.00	17,523.00	-1.0%
Retiree Benefits		3701-3702	0.00	0.00	0.0%
PERS Reduction		3801-3802	77,845.00	51,110.00	-34.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			400,640.00	374,937.00	-6.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	100,694.00	218,636.00	117.1%
Noncapitalized Equipment		4400	0.00	2,500.00	New
Food		4700	5,649.00	36,309.00	542.8%
TOTAL, BOOKS AND SUPPLIES			106,343.00	257,445.00	142.1%

Description	Resource Codes	Object Codes	2001/02 Estimated Actuals	2002/03 Budget	Percent Difference
SERVICES, OTHER OPERATING EXPENSES					
Travel and Conferences		5200	3,138.00	9,414.00	200.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400 - 5450	0.00	0.00	0.0%
Operation and Housekeeping Services		5500	570.00	239.00	-58.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,385.00	1,346.00	-60.2%
Direct Costs - Interfund Services		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	22,750.00	29,741.00	30.7%
Communications		5900	622.00	789.00	26.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			30,465.00	41,529.00	36.3%
CAPITAL OUTLAY					
Sites and Improvements of Sites		6100	56,699.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	98,761.00	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			155,460.00	0.00	-100.0%
OTHER OUTGO (excluding Direct Support/Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Direct Support/Indirect Costs)			0.00	0.00	0.0%
DIRECT SUPPORT/INDIRECT COSTS					
Direct Support/ Indirect Cost Charges for Interfund Charges		7350	24,749.00	21,199.00	-14.3%
TOTAL, DIRECT SUPPORT/INDIRECT COSTS			24,749.00	21,199.00	-14.3%
TOTAL, EXPENDITURES			1,916,537.00	1,702,271.00	-11.2%

Description	Resource Codes	Object Codes	2001/02 Estimated Actuals	2002/03 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	39,594.00	New
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	39,594.00	New
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2001/02 Estimated Actuals	2002/03 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized Districts		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Debt Service					
Debt Service/Other Debt					
Debt Service - Interest		7638	0.00	0.00	0.0%
Other Debt Service - Principal		7639	0.00	0.00	0.0%
Other Uses					
Transfers from Funds of Lapsed/Reorganized Districts		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Flexibility Transfers		8998	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	39,594.00	New

Description	Resource Codes	Object Codes	2001/02 Estimated Actuals	2002/03 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenues		8100-8299	3,233,137.35	3,346,297.00	3.5%
3) Other State Revenues		8300-8599	182,652.19	189,045.00	3.5%
4) Other Local Revenues		8600-8799	2,722,287.03	2,994,516.00	10.0%
5) TOTAL, REVENUES			6,138,076.57	6,529,858.00	6.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,053,640.49	2,266,897.00	10.4%
3) Employee Benefits		3000-3999	750,675.40	1,020,965.00	36.0%
4) Books and Supplies		4000-4999	2,718,072.80	2,783,900.00	2.4%
5) Services, Other Operating Expenses		5000-5999	147,801.88	141,500.00	-4.3%
6) Capital Outlay		6000-6999	86,174.16	0.00	-100.0%
7) Other Outgo (excluding Direct Support/ Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Direct Support/Indirect Costs		7300-7399	352,291.66	315,608.00	-10.4%
9) TOTAL, EXPENDITURES			6,108,656.39	6,528,870.00	6.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			29,420.18	988.00	-96.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8910-8929	0.00	0.00	0.0%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2001/02 Estimated Actuals	2002/03 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			29,420.18	988.00	-96.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	222,307.61	251,727.79	13.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			222,307.61	251,727.79	13.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Net Beginning Balance			222,307.61	251,727.79	13.2%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	4,330.00	4,330.00	0.0%
Stores		9712	90,000.00	90,000.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	157,397.79	158,385.79	0.6%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount					
d) Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2001/02 Estimated Actuals	2002/03 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Revenue Limit Transfers					
Transfers of Unrestricted Revenue Limit	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers	All Other	8091	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.0%
FEDERAL REVENUES					
Child Nutrition Programs		8220	3,233,137.35	3,346,297.00	3.5%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUES			3,233,137.35	3,346,297.00	3.5%
OTHER STATE REVENUES					
Child Nutrition Programs		8520	182,652.19	189,045.00	3.5%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUES			182,652.19	189,045.00	3.5%
OTHER LOCAL REVENUES					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	2,685,222.94	2,953,745.00	10.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	37,064.09	40,771.00	10.0%
TOTAL, OTHER LOCAL REVENUES			2,722,287.03	2,994,516.00	10.0%
TOTAL, REVENUES			6,138,076.57	6,529,858.00	6.4%

Description	Resource Codes	Object Codes	2001/02 Estimated Actuals	2002/03 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,776,389.52	1,998,480.00	12.5%
Classified Supervisors' and Administrators' Salaries		2300	109,452.90	112,462.00	2.7%
Clerical and Office Salaries		2400	155,251.93	155,955.00	0.5%
Other Classified Salaries		2900	12,546.14	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			2,053,640.49	2,266,897.00	10.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	52,275.50	83,950.00	60.6%
OASDI/Medicare/Alternative		3301-3302	152,895.32	146,920.00	-3.9%
Health and Welfare Benefits		3401-3402	513,170.28	647,611.00	26.2%
Unemployment Insurance		3501-3502	2,671.21	2,947.00	10.3%
Workers' Compensation		3601-3602	29,663.09	39,444.00	33.0%
Retiree Benefits		3701-3702	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	100,093.00	New
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			750,675.40	1,020,965.00	36.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	36,567.72	38,000.00	3.9%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	2,681,505.08	2,745,900.00	2.4%
TOTAL, BOOKS AND SUPPLIES			2,718,072.80	2,783,900.00	2.4%

Description	Resource Codes	Object Codes	2001/02 Estimated Actuals	2002/03 Budget	Percent Difference
SERVICES, OTHER OPERATING EXPENSES					
Travel and Conferences		5200	2,363.94	4,000.00	69.2%
Dues and Memberships		5300	1,657.00	1,500.00	-9.5%
Insurance		5400 - 5450	0.00	0.00	0.0%
Operation and Housekeeping Services		5500	9,778.00	10,000.00	2.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	93,896.90	86,000.00	-8.4%
Direct Costs - Interfund Services		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	40,106.04	40,000.00	-0.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			147,801.88	141,500.00	-4.3%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	16,781.66	0.00	-100.0%
Equipment		6400	69,392.50	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			86,174.16	0.00	-100.0%
OTHER OUTGO (excluding Direct Support/Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Direct Support/Indirect Costs)			0.00	0.00	0.0%
DIRECT SUPPORT/INDIRECT COSTS					
Direct Support/ Indirect Cost Charges for Interfund Charges		7350	352,291.66	315,608.00	-10.4%
TOTAL, DIRECT SUPPORT/INDIRECT COSTS			352,291.66	315,608.00	-10.4%
TOTAL EXPENDITURES			6,108,656.39	6,528,870.00	6.9%

Description	Resource Codes	Object Codes	2001/02 Estimated Actuals	2002/03 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2001/02 Estimated Actuals	2002/03 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized Districts		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Debt Service					
Debt Service/Other Debt					
Debt Service - Interest		7638	0.00	0.00	0.0%
Other Debt Service - Principal		7639	0.00	0.00	0.0%
Other Uses					
Transfers from Funds of Lapsed/Reorganized Districts		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Flexibility Transfers		8998	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2001/02 Estimated Actuals	2002/03 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenues		8100-8299	0.00	0.00	0.0%
3) Other State Revenues		8300-8599	534,104.00	0.00	-100.0%
4) Other Local Revenues		8600-8799	5,000.00	4,000.00	-20.0%
5) TOTAL, REVENUES			539,104.00	4,000.00	-99.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	9,755.00	0.00	-100.0%
5) Services, Other Operating Expenses		5000-5999	357,886.00	0.00	-100.0%
6) Capital Outlay		6000-6999	605,031.00	0.00	-100.0%
7) Other Outgo (excluding Direct Support/ Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Direct Support/Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			972,672.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(433,568.00)	4,000.00	-100.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8910-8929	603,927.00	0.00	-100.0%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			603,927.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2001/02 Estimated Actuals	2002/03 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			170,359.00	4,000.00	-97.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,862.00	188,221.00	953.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,862.00	188,221.00	953.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Net Beginning Balance			17,862.00	188,221.00	953.8%
2) Ending Balance, June 30 (E + F1e)			188,221.00	192,221.00	2.1%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	188,221.00	192,221.00	2.1%
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2001/02 Estimated Actuals	2002/03 Budget	Percent Difference
OTHER STATE REVENUES					
Deferred Maintenance Allowance		8540	534,104.00	0.00	-100.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUES			534,104.00	0.00	-100.0%
OTHER LOCAL REVENUES					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	5,000.00	4,000.00	-20.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In From All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUES			5,000.00	4,000.00	-20.0%
TOTAL, REVENUES			539,104.00	4,000.00	-99.3%

Description	Resource Codes	Object Codes	2001/02 Estimated Actuals	2002/03 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
Retiree Benefits		3701-3702	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,112.00	0.00	-100.0%
Noncapitalized Equipment		4400	7,643.00	0.00	-100.0%
TOTAL BOOKS AND SUPPLIES			9,755.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2001/02 Estimated Actuals	2002/03 Budget	Percent Difference
SERVICES, OTHER OPERATING EXPENSES					
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	20,189.00	0.00	-100.0%
Direct Costs - Interfund Services		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	337,697.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			357,886.00	0.00	-100.0%
CAPITAL OUTLAY					
Sites and Improvements of Sites		6100	250,951.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	167,433.00	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	186,647.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			605,031.00	0.00	-100.0%
TOTAL, EXPENDITURES			972,672.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2001/02 Estimated Actuals	2002/03 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General, Special Reserve, & Building Funds		8915	603,927.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			603,927.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized Districts		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Other Uses					
Transfers from Funds of Lapsed/Reorganized Districts		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			603,927.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2001/02 Estimated Actuals	2002/03 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenues		8100-8299	0.00	0.00	0.0%
3) Other State Revenues		8300-8599	0.00	0.00	0.0%
4) Other Local Revenues		8600-8799	65,000.00	50,900.00	-21.7%
5) TOTAL REVENUES			65,000.00	50,900.00	-21.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services, Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Direct Support/ Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Direct Support/Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			65,000.00	50,900.00	-21.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8910-8929	0.00	0.00	0.0%
b) Transfers Out		7610-7629	1,500,000.00	800,000.00	-46.7%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(1,500,000.00)	(800,000.00)	-46.7%

Description	Resource Codes	Object Codes	2001/02 Estimated Actuals	2002/03 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,435,000.00)	(749,100.00)	-47.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,982,120.38	2,547,120.38	-36.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,982,120.38	2,547,120.38	-36.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Net Beginning Balance			3,982,120.38	2,547,120.38	-36.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	2,547,120.38	1,798,020.38	-29.4%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount					
d) Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2001/02 Estimated Actuals	2002/03 Budget	Percent Difference
OTHER LOCAL REVENUES					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	65,000.00	50,900.00	-21.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUES			65,000.00	50,900.00	-21.7%
TOTAL REVENUES			65,000.00	50,900.00	-21.7%

Description	Resource Codes	Object Codes	2001/02 Estimated Actuals	2002/03 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	1,500,000.00	800,000.00	-46.7%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL INTERFUND TRANSFERS OUT			1,500,000.00	800,000.00	-46.7%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized Districts		8965	0.00	0.00	0.0%
(c) TOTAL SOURCES			0.00	0.00	0.0%
USES					
Other Uses					
Transfers from Funds of Lapsed/Reorganized Districts		7651	0.00	0.00	0.0%
(d) TOTAL USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			(1,500,000.00)	(800,000.00)	-46.7%

Description	Resource Codes	Object Codes	2001/02 Estimated Actuals	2002/03 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenues		8100-8299	0.00	0.00	0.0%
3) Other State Revenues		8300-8599	0.00	0.00	0.0%
4) Other Local Revenues		8600-8799	324,300.00	400,000.00	23.3%
5) TOTAL REVENUES			324,300.00	400,000.00	23.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services, Other Operating Expenses		5000-5999	398,855.00	2,500.00	-99.4%
6) Capital Outlay		6000-6999	8,594,727.00	15,880,556.00	84.8%
7) Other Outgo (excluding Direct Support/ Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Direct Support/Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			8,993,582.00	15,883,056.00	76.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(8,669,282.00)	(15,483,056.00)	78.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8910-8929	0.00	0.00	0.0%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	20,000,000.00	10,000,000.00	-50.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			20,000,000.00	10,000,000.00	-50.0%

Description	Resource Codes	Object Codes	2001/02 Estimated Actuals	2002/03 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			11,330,718.00	(5,483,056.00)	-148.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,368,348.08	16,699,066.08	211.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,368,348.08	16,699,066.08	211.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Net Beginning Balance			5,368,348.08	16,699,066.08	211.1%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	16,699,066.08	11,216,010.08	-32.8%
c) Undesignated Amount					
		9790	0.00		
d) Unappropriated Amount					
		9790		0.00	

Description	Resource Codes	Object Codes	2001/02 Estimated Actuals	2002/03 Budget	Percent Difference
FEDERAL REVENUES					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUES			0.00	0.00	0.0%
OTHER STATE REVENUES					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2001/02 Estimated Actuals	2002/03 Budget	Percent Difference
OTHER LOCAL REVENUES					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds					
Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	324,300.00	400,000.00	23.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In From All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUES			324,300.00	400,000.00	23.3%
TOTAL, REVENUES			324,300.00	400,000.00	23.3%

Description	Resource Codes	Object Codes	2001/02 Estimated Actuals	2002/03 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Clerical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
Retiree Benefits		3701-3702	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES, OTHER OPERATING EXPENSES					
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400 - 5450	0.00	0.00	0.0%
Operation and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Direct Costs - Interfund Services		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	398,855.00	2,500.00	-99.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			398,855.00	2,500.00	-99.4%

Description	Resource Codes	Object Codes	2001/02 Estimated Actuals	2002/03 Budget	Percent Difference
CAPITAL OUTLAY					
Sites and Improvements of Sites		6100	1,228,931.00	1,144,071.00	-6.9%
Buildings and Improvements of Buildings		6200	7,365,796.00	14,736,485.00	100.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			8,594,727.00	15,880,556.00	84.8%
OTHER OUTGO (excluding Direct Support/Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Direct Support/Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			8,993,582.00	15,883,056.00	76.6%

Description	Resource Codes	Object Codes	2001/02 Estimated Actuals	2002/03 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2001/02 Estimated Actuals	2002/03 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	20,000,000.00	10,000,000.00	-50.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized Districts		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			20,000,000.00	10,000,000.00	-50.0%
USES					
Debt Service					
Repayment of State School Bldg Fund Aid-Proceeds from Bonds		7635	0.00	0.00	0.0%
Debt Service/Other Debt					
Debt Service - Interest		7638	0.00	0.00	0.0%
Other Debt Service - Principal		7639	0.00	0.00	0.0%
Other Uses					
Transfers from Funds of Lapsed/Reorganized Districts		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			20,000,000.00	10,000,000.00	-50.0%

Description	Resource Codes	Object Codes	2001/02 Estimated Actuals	2002/03 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenues		8100-8299	0.00	0.00	0.0%
3) Other State Revenues		8300-8599	0.00	0.00	0.0%
4) Other Local Revenues		8600-8799	6,043,640.00	3,528,030.00	-41.6%
5) TOTAL, REVENUES			6,043,640.00	3,528,030.00	-41.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	445,531.00	454,001.00	1.9%
3) Employee Benefits		3000-3999	151,173.00	164,327.00	8.7%
4) Books and Supplies		4000-4999	502,330.00	405,000.00	-19.4%
5) Services, Other Operating Expenses		5000-5999	2,281,872.00	952,279.00	-58.3%
6) Capital Outlay		6000-6999	2,340,203.00	462,108.00	-80.3%
7) Other Outgo (excluding Direct Support/ Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Direct Support/Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,721,109.00	2,437,715.00	-57.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			322,531.00	1,090,315.00	238.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8910-8929	0.00	0.00	0.0%
b) Transfers Out		7610-7629	603,927.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(603,927.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2001/02 Estimated Actuals	2002/03 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(281,396.00)	1,090,315.00	-487.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,199,172.94	917,776.94	-23.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,199,172.94	917,776.94	-23.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Net Beginning Balance			1,199,172.94	917,776.94	-23.5%
2) Ending Balance, June 30 (E + F1e)					
			917,776.94	2,008,091.94	118.8%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	917,776.94	2,008,091.94	118.8%
c) Undesignated Amount					
		9790	0.00		
d) Unappropriated Amount					
		9790		0.00	

Description	Resource Codes	Object Codes	2001/02 Estimated Actuals	2002/03 Budget	Percent Difference
OTHER STATE REVENUES					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUES			0.00	0.00	0.0%
OTHER LOCAL REVENUES					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction					
		8625	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	43,640.00	28,030.00	-35.8%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees					
		8681	6,000,000.00	3,500,000.00	-41.7%
Other Local Revenue					
All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In From All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUES			6,043,640.00	3,528,030.00	-41.6%
TOTAL, REVENUES			6,043,640.00	3,528,030.00	-41.6%

Description	Resource Codes	Object Codes	2001/02 Estimated Actuals	2002/03 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	375,460.00	383,066.00	2.0%
Clerical and Office Salaries		2400	70,071.00	70,935.00	1.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			445,531.00	454,001.00	1.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	14,203.00	New
OASDI/Medicare/Alternative		3301-3302	34,083.00	34,731.00	1.9%
Health and Welfare Benefits		3401-3402	52,043.00	60,931.00	17.1%
Unemployment Insurance		3501-3502	579.00	590.00	1.9%
Workers' Compensation		3601-3602	6,460.00	7,900.00	22.3%
Retiree Benefits		3701-3702	0.00	0.00	0.0%
PERS Reduction		3801-3802	58,008.00	45,972.00	-20.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			151,173.00	164,327.00	8.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	31,271.00	0.00	-100.0%
Noncapitalized Equipment		4400	471,059.00	405,000.00	-14.0%
TOTAL, BOOKS AND SUPPLIES			502,330.00	405,000.00	-19.4%

Description	Resource Codes	Object Codes	2001/02 Estimated Actuals	2002/03 Budget	Percent Difference
SERVICES, OTHER OPERATING EXPENSES					
Travel and Conferences		5200	14,400.00	14,400.00	0.0%
Insurance		5400 - 5450	0.00	0.00	0.0%
Operation and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	630,427.00	526,879.00	-16.4%
Direct Costs - Interfund Services		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,503,926.00	411,000.00	-72.7%
Communications		5900	133,119.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,281,872.00	952,279.00	-58.3%
CAPITAL OUTLAY					
Sites and Improvements of Sites		6100	1,024,319.00	50,000.00	-95.1%
Buildings and Improvements of Buildings		6200	1,199,083.00	412,108.00	-65.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	116,801.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,340,203.00	462,108.00	-80.3%
OTHER OUTGO (excluding Direct Support/Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Direct Support/Indirect Costs)			0.00	0.00	0.0%
DIRECT SUPPORT/INDIRECT COSTS					
Direct Support/ Indirect Cost Charges for Interfund Charges		7350	0.00	0.00	0.0%
TOTAL, DIRECT SUPPORT/INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,721,109.00	2,437,715.00	-57.4%

Description	Resource Codes	Object Codes	2001/02 Estimated Actuals	2002/03 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	603,927.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			603,927.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2001/02 Estimated Actuals	2002/03 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized Districts		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Debt Service					
Debt Service/Other Debt					
Debt Service - Interest		7638	0.00	0.00	0.0%
Other Debt Service - Principal		7639	0.00	0.00	0.0%
Other Uses					
Transfers from Funds of Lapsed/Reorganized Districts		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(603,927.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2001/02 Estimated Actuals	2002/03 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenues		8100-8299	0.00	0.00	0.0%
3) Other State Revenues		8300-8599	0.00	0.00	0.0%
4) Other Local Revenues		8600-8799	1,400.00	1,800.00	28.6%
5) TOTAL, REVENUES			1,400.00	1,800.00	28.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services, Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Direct Support/ Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Direct Support/Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,400.00	1,800.00	28.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8910-8929	0.00	0.00	0.0%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2001/02 Estimated Actuals	2002/03 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,400.00	1,800.00	28.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	91,189.27	92,589.27	1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			91,189.27	92,589.27	1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Net Beginning Balance			91,189.27	92,589.27	1.5%
2) Ending Balance, June 30 (E + F1e)			92,589.27	94,389.27	1.9%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	92,589.27	94,389.27	1.9%
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2001/02 Estimated Actuals	2002/03 Budget	Percent Difference
FEDERAL REVENUES					
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUES			0.00	0.00	0.0%
OTHER STATE REVENUES					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUES			0.00	0.00	0.0%
OTHER LOCAL REVENUES					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,400.00	1,800.00	28.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In From All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUES			1,400.00	1,800.00	28.6%
TOTAL, REVENUES			1,400.00	1,800.00	28.6%

Description	Resource Codes	Object Codes	2001/02 Estimated Actuals	2002/03 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
Retiree Benefits		3701-3702	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2001/02 Estimated Actuals	2002/03 Budget	Percent Difference
SERVICES, OTHER OPERATING EXPENSES					
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400 - 5450	0.00	0.00	0.0%
Operation and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Direct Costs - Interfund Services		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Sites and Improvements of Sites		6100	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Direct Support/Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Direct Support/Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2001/02 Estimated Actuals	2002/03 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2001/02 Estimated Actuals	2002/03 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized Districts		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Debt Service					
Debt Service/Other Debt					
Debt Service - Interest		7638	0.00	0.00	0.0%
Other Debt Service - Principal		7639	0.00	0.00	0.0%
Other Uses					
Transfers from Funds of Lapsed/Reorganized Districts		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues					
		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues					
		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2001/02 Estimated Actuals	2002/03 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenues		8100-8299	0.00	0.00	0.0%
3) Other State Revenues		8300-8599	0.00	0.00	0.0%
4) Other Local Revenues		8600-8799	9,000.00	0.00	-100.0%
5) TOTAL, REVENUES			9,000.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	26,187.00	0.00	-100.0%
5) Services, Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	273,595.00	0.00	-100.0%
7) Other Outgo (excluding Direct Support/ Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Direct Support/Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			299,782.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(290,782.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8910-8929	0.00	0.00	0.0%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2001/02 Estimated Actuals	2002/03 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(290,782.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	322,287.01	31,505.01	-90.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			322,287.01	31,505.01	-90.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Net Beginning Balance			322,287.01	31,505.01	-90.2%
2) Ending Balance, June 30 (E + F1e)			31,505.01	31,505.01	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	31,505.01	31,505.01	0.0%
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2001/02 Estimated Actuals	2002/03 Budget	Percent Difference
FEDERAL REVENUES					
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUES			0.00	0.00	0.0%
OTHER STATE REVENUES					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUES			0.00	0.00	0.0%
OTHER LOCAL REVENUES					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	9,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In From All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUES			9,000.00	0.00	-100.0%
TOTAL, REVENUES			9,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2001/02 Estimated Actuals	2002/03 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
Retiree Benefits		3701-3702	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	26,187.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			26,187.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2001/02 Estimated Actuals	2002/03 Budget	Percent Difference
SERVICES, OTHER OPERATING EXPENSES					
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400 - 5450	0.00	0.00	0.0%
Operation and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Direct Costs - Interfund Services		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Sites and Improvements of Sites		6100	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	273,595.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			273,595.00	0.00	-100.0%
OTHER OUTGO (excluding Direct Support/Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Direct Support/Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			299,782.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2001/02 Estimated Actuals	2002/03 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2001/02 Estimated Actuals	2002/03 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized Districts		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Debt Service					
Debt Service/Other Debt					
Debt Service - Interest		7638	0.00	0.00	0.0%
Other Debt Service - Principal		7639	0.00	0.00	0.0%
Other Uses					
Transfers from Funds of Lapsed/Reorganized Districts		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2001/02 Estimated Actuals	2002/03 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenues		8100-8299	0.00	0.00	0.0%
3) Other State Revenues		8300-8599	0.00	0.00	0.0%
4) Other Local Revenues		8600-8799	70,000.00	16,000.00	-77.1%
5) TOTAL, REVENUES			70,000.00	16,000.00	-77.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services, Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Direct Support/ Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Direct Support/Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
J. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			70,000.00	16,000.00	-77.1%
K. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8910-8929	603,927.00	0.00	-100.0%
b) Transfers Out		7610-7629	603,927.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2001/02 Estimated Actuals	2002/03 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			70,000.00	16,000.00	-77.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,674,024.08	5,744,024.08	1.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,674,024.08	5,744,024.08	1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Net Beginning Balance			5,674,024.08	5,744,024.08	1.2%
2) Ending Balance, June 30 (E + F1e)			5,744,024.08	5,760,024.08	0.3%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	5,744,024.08	5,760,024.08	0.3%
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2001/02 Estimated Actuals	2002/03 Budget	Percent Difference
OTHER LOCAL REVENUES					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	70,000.00	16,000.00	-77.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUES			70,000.00	16,000.00	-77.1%
TOTAL, REVENUES			70,000.00	16,000.00	-77.1%

Description	Resource Codes	Object Codes	2001/02 Estimated Actuals	2002/03 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
Retiree Benefits		3701-3702	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2001/02 Estimated Actuals	2002/03 Budget	Percent Difference
SERVICES, OTHER OPERATING EXPENSES					
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400 - 5450	0.00	0.00	0.0%
Operation and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Direct Costs - Interfund Services		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Sites and Improvements of Sites		6100	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Direct Support/Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Direct Support/Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2001/02 Estimated Actuals	2002/03 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	603,927.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			603,927.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	603,927.00	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			603,927.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2001/02 Estimated Actuals	2002/03 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized Districts		8965	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Debt Service					
Debt Service/Other Debt					
Debt Service - Interest		7638	0.00	0.00	0.0%
Other Debt Service - Principal		7639	0.00	0.00	0.0%
Other Uses					
Transfers from Funds of Lapsed/Reorganized Districts		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	2001/02 Estimated Actuals			2002/03 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Lim ADA
ELEMENTARY						
1. General Education			14,264.00	14,608.00	14,608.00	14,608.00
a. Kindergarten	1,436.00	1,436.00				
b. Grades One through Three	5,101.00	5,101.00				
c. Grades Four through Six	4,853.00	4,853.00				
d. Grades Seven and Eight	2,835.00	2,835.00				
e. Opportunity Schools	26.00	26.00				
f. Home and Hospital	13.00	13.00				
g. Community Day Schools						
2. Special Education						
a. Special Day Class	416.00	416.00	416.00	430.00	430.00	430.00
b. NPS - E.C. 56366(a)(7)	2.00	2.00	2.00	2.00	2.00	2.00
c. NPS - E.C. 56836.16	18.00	18.00	18.00	18.00	18.00	18.00
3. TOTAL, ELEMENTARY	14,700.00	14,700.00	14,700.00	15,058.00	15,058.00	15,058.00
HIGH SCHOOL						
4. General Education			5,225.00	5,506.00	5,506.00	5,506.00
a. Grades Nine through Twelve	4,949.00	4,949.00				
b. Continuation Education	270.00	270.00				
c. Opportunity Schools						
d. Home and Hospital	6.00	6.00				
e. Community Day Schools						
5. Special Education						
a. Special Day Class	169.00	169.00	169.00	170.00	170.00	170.00
b. NPS - E.C. 56366(a)(7)	3.00	3.00	3.00	3.00	3.00	3.00
c. NPS - E.C. 56836.16	10.00	10.00	10.00	10.00	10.00	10.00
6. TOTAL, HIGH SCHOOL	5,407.00	5,407.00	5,407.00	5,689.00	5,689.00	5,689.00
COUNTY SUPPLEMENT						
7. County Community Schools						
a. Elementary	19.00	19.00	19.00	20.00	20.00	20.00
b. High School						
8. Special Education						
a. SDC and SDC Extended Year - Elementary	120.00	120.00	120.00	172.00	172.00	172.00
b. SDC and SDC Extended Year - High School						
c. NPS/LCI - Elementary	8.00	8.00	8.00	10.00	10.00	10.00
d. NPS/LCI - High School						
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	147.00	147.00	147.00	202.00	202.00	202.00
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	20,254.00	20,254.00	20,254.00	20,949.00	20,949.00	20,949.00
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS						

Description	2001/02 Estimated Actuals			2002/03 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
CLASSES FOR ADULTS						
13. Concurrently Enrolled Secondary Students	5.00	5.00	5.00	10.00	10.00	10.00
14. Adults Enrolled, State Apportioned	158.00	198.00	198.00	200.00	200.00	200.00
15. Students 21 Years or Older and Students 19 or Older NOT Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study.						
TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)	163.00	203.00	203.00	210.00	210.00	210.00
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	20,417.00	20,457.00	20,457.00	21,159.00	21,159.00	21,159.00
SUMMER SCHOOL - HOURS OF ATTENDANCE						
19. ELEMENTARY	350,524.00	350,524.00	350,524.00	350,524.00	350,524.00	350,524.00
20. HIGH SCHOOL	207,768.00	207,768.00	207,768.00	207,768.00	207,768.00	207,768.00
TOTAL, SUMMER SCHOOL HOURS (sum lines 19 and 20)	558,292.00	558,292.00	558,292.00	558,292.00	558,292.00	558,292.00
COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY						
a. 5th & 6th Hours (ADA)						
b. 7th & 8th Pupil Hours (Hours)						
23. HIGH SCHOOL						
a. 5th & 6th Hours (ADA)						
b. 7th & 8th Pupil Hours (Hours)						
CHARTER SCHOOLS						
24. Block Grant Funded Charters						
a. Charters Sponsored by Unified Districts (Only enter ADA for pupils residing in the Unified District)						
b. All Other Block Grant Funded Charters						
25. Revenue Limit Funded Charters						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b and 25)	0.00	0.00	0.00	0.00	0.00	0.00
SUMMER SCHOOL - SUPPLEMENTAL INSTRUCTION HOURS						

ANNUAL BUDGET REPORT:
July 1, 2002 Single Budget Adoption

() **ANNUAL BUDGET REPORT** . This budget was developed using the state-adopted Criteria and Standards. It was filed and adopted subsequent to public hearing by the governing board of the school district. (Pursuant to E.C. 33129 and 42127)

Budget available for inspection at:

Place: 980 E. Tahquitz Way, Palm Springs
Date: Jun 19, 2002

Public Hearing:

Place: 980 E. Tahquitz Way, Palm Springs
Date: Jun 25, 2002
Time: 6 o'clock pm

Adoption Date: Jun 25, 2002

Signed _____
Clerk/Secretary of the Governing Board
(Original signature required)

For additional information on the budget reports, please contact:

Budget Preparation

Evelyn Hernandez
Name
Director of Fiscal Services
Title
(760) 416-6155
Telephone

Criteria & Standards Review

Evelyn Hernandez
Name
Director of Fiscal Services
Title
(760) 416-6155
Telephone

Health & Welfare/Workers' Compensation Certifications

ANNUAL CERTIFICATION REGARDING RETIREMENT HEALTH AND WELFARE BENEFITS AFTER AGE 65

Pursuant to E.C. Section 42140, if a school district, either individually or as a member of a joint powers agency, provides health and welfare benefits for its employees upon their retirement, and those benefits will continue after the employees reach 65 years of age, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those benefits. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those benefits.

To the County Superintendent of Schools:

() The Annual Budget Report adopted by the Board of Education includes health and welfare benefits as defined in Education Code Section 42140(a):

Total liabilities actuarially determined:	\$	_____
Less: Amount of total liabilities reserved in budget:	\$	_____
Estimated accrued but unfunded liabilities:	\$	_____ 0.00

(X) This school district provides health and welfare benefits through a JPA, and offers the following information:

() This school district does not provide such health and welfare benefits.

Signed _____
Clerk/Secretary of the Governing Board (Original signature required)

Date of Meeting: Jun 25, 2002

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to E.C. Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

() Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:	\$	_____
Less: Amount of total liabilities reserved in budget:	\$	_____
Estimated accrued but unfunded liabilities:	\$	_____ 0.00

(X) This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:

() This school district is not self-insured for workers' compensation claims.

Signed _____
Clerk/Secretary of the Governing Board (Original signature required)

Date of Meeting: _____

For additional information on these certifications, please contact:

Health and Welfare:

Name: David Pinnecker

Title: Risk Manager

Telephone: (760) 416-6191

Workers' Compensation:

Name: David Pinnecker

Title: Risk Manager

Telephone: (760) 416-6191

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides) (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	ED No.
1000 - Certificated Salaries	72,086,065.00	301	908,570.00	303	71,177,495.00	305	523,330.00		307	70,654,165.00	309
2000 - Classified Salaries	20,382,778.00	311	316,373.00	313	20,066,405.00	315	348,754.00		317	19,717,651.00	319
3000 - Employee Benefits (Excluding 3800)	25,424,199.00	321	810,225.00	323	24,613,974.00	325	202,834.00		327	24,411,140.00	329
4000 - Books, Supplies Equip Replace. (6500)	6,218,650.00	331	101,229.00	333	6,117,421.00	335	1,318,958.00		337	4,798,463.00	339
5000 - Services... & (7300) Direct Support	14,108,510.00	341	(30,439.00)	343	14,138,949.00	345	4,650,253.00		347	9,488,696.00	349
TOTAL					136,114,244.00	365			TOTAL	129,070,115.00	365

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Function 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per E.C. 41011	1100	60,539,720.00 371
2. Salaries of Instruct. Aides Per E.C. 41011	2100	4,534,459.00 381
3. STRS	3101 & 3102	4,809,605.00 382
4. PERS	3201 & 3202	177,829.00 383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	1,201,771.00 384
6. Health & Welfare Benefits - Teachers & Aides (E.C. 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	9,546,114.00 385
7. Unemployment Insurance for Teachers & Instruct. Aides	3501 & 3502	85,010.00 386
8. Workers' Compensation Insurance for Teachers and Instruct. Aides	3601 & 3602	1,137,794.00 392
9. Other Benefits (E.C. 22310)	3901 & 3902	0.00 393
10. SUB - TOTAL Salaries and Benefits (Sum Lines 1 - 9)		82,132,302.00 394
11. Less: Teacher and Instruct. Aide Salaries and Benefits deducted in Column 2		1,311,754.00
12a. Less: Teacher and Instruct. Aide Salaries and Benefits (other than Lottery) deducted in Column 4a		487,181.00 395
b. Less: Teacher and Instruct. Aide Salaries and Benefits (other than Lottery) deducted in Column 4b		
13. TOTAL SALARIES AND BENEFITS		80,333,367.00 397
14. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 14 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provision of E.C. 41372		62.24%
15. District is exempt from E.C. 41372 because it meets the provisions under E.C. 41374. (If exempt, enter 'X')		

Description	Form K-12 EDP No.	2001/02 Estimated Actuals	2002/03 Budget
BASE REVENUE LIMIT			
1. Base Revenue Limit per ADA	025	4,477.00	4,651.00
2. Inflation Increase	019	174.00	77.00
3. All Other Adjustments	---		
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum lines 1 through 3)	024	4,651.00	4,728.00
TOTAL REVENUE LIMIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit Per ADA (from line 4)	024	4,651.00	4,728.00
b. Total Revenue Limit ADA	033	20,254.00	20,949.00
c. Total Base Revenue Limit (5a times 5b)	034	94,201,354.00	99,046,872.00
6. Necessary Small Elementary School Allowance	209		
7. Necessary Small High School Allowance	211		
8. Necessary Small Continuation High School Increase	058	121,188.00	121,188.00
9. Gain or Loss from Interdistrict Attendance (PL 81-874)	045		
10. Unemployment Insurance Increase	960	106,263.00	106,263.00
11. Meals for Needy Increase	370	675,245.00	672,936.00
12. Less: Class Size Penalties	084		
13. Less: PERS Reduction (must agree with objects 8092 and 3800-3802, not applicable to Basic Aid districts)	085	2,191,980.00	1,896,286.00
14. Less: Transfer of Special Education SDC Revenues to County Offices	121	534,706.00	777,363.00
15. Less: Transfer of County Community School Revenues to County Offices	310	89,253.00	94,560.00
16. Less: Transfer of County NPS/LCI Revenues to County Offices	320	34,696.00	45,196.00
17. Summer School Core Programs	181	1,887,027.00	1,887,027.00
18. Remedial Programs	129		
19. Apprentice Allowance	087		
20. Community Day Schools	800		
21. Less: Revenue Limit Adjustment:			
a. Longer Day/Year Penalty	060		
b. Excess ROC/P Reserves	160		
22. Pupil Promotion and Retention and Low STAR Score (Grades 2-6)	070		
23. Elementary Intensive Reading (Grades K-4)	165		
24. Beginning Teacher Salary Incentive Funding	670	309,673.00	309,673.00
25. Intensive Algebra Instruction Academics (Grades 7-8)	240		
26. Other Revenue Limit Adjustments	062	101,084.00	
27. Adjustment to Basic Aid Guarantee	223		
28. All Other Adjustments	---		
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)		94,551,199.00	99,330,554.00

Description	Form K-12 EDP No.	2001/02 Estimated Actuals	2002/03 Budget
REVENUE LIMIT - LOCAL SOURCES			
30. Charter Schools In-lieu Taxes	124		
31. Less: Property Taxes	117	27,592,875.00	27,592,875.00
32. Less: Miscellaneous Taxes	118	61,505.00	61,505.00
33. Less: Community Redevelopment Funds	125		
34. TOTAL REVENUE LIMIT - LOCAL SOURCES (Line 30 minus Lines 31 through 33)		(27,654,380.00)	(27,654,380.00)
35. Less: Charter Schools General Purpose Block Grant (Unified Districts Only)	123		
36. STATE AID ENTITLEMENT (Sum Lines 29 and 34, Minus Line 35)		66,896,819.00	71,676,174.00
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)	---		
38. NET STATE AID - REVENUE LIMIT (Greater of Line 36 or Line 37)		66,896,819.00	71,676,174.00
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)		66,896,819.00	
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)	---		
b. For county operated community school charters with Sec. 1981(b) pupils (Worksheet CH/BG/COE, Line A-13)	---		

2002/03 Budget
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs Interfund		Direct/Indirect Support		Interfund Transfers In 8910-8929	Interfund Transfers Out 7810-7829	Due From 9310	Due To 9610
	Services In 8750	Services Out 8750	Support In 7350	Support Out 7350				
GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(408,200.00)				
Other Sources/Uses Detail					800,000.00	39,594.00		
Fund Reconciliation								
09 CHARTER SCHOOLS FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	71,393.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
2 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	21,199.00	0.00				
Other Sources/Uses Detail					39,594.00	0.00		
Fund Reconciliation								
13 CAFETERIA FUND								
Expenditure Detail	0.00	0.00	315,608.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
5 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND for Other than Capital Outlay								
Expenditure Detail								
Other Sources/Uses Detail					0.00	800,000.00		
Fund Reconciliation								
3 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
3 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00	0.00					
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND (Capital Outlay)								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
41 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs Interfund		Direct/Indirect		Interfund Transfers In 8910-8929	Interfund Transfers Out 7610-7629	Due From 9310	Due To 9610
	Services In 5750	Services Out 5750	Support In 7350	Support Out 7350				
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
72 ARTICLE XIII-B FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	408,200.00	(408,200.00)	839,594.00	839,594.00		

This First Tier Review is for the General Fund
Any deviation triggers a Second Tier review - the Second Tier is in addition to all items in the First Tier.

Criteria
AVERAGE DAILY ATTENDANCE

Standard
ADA has not been overestimated in 1) The first prior year (2001/02) OR 2) Two or more of the previous three years by more than the following variance levels:

Variance Level	ADA Range
1.030	0 to 300
1.025	301 to 1,000
1.020	1,001 to 30,000
1.015	30,001 to 400,000
1.010	400,001 and Over

Your Variance Level is: 1.020
(Based on Form A, lines 3 plus 6, REVENUE LIMIT Column.)

ADA Variance Level

Determine the ratio of budgeted ADA to actual ADA for each of the three prior years.
Enter ADA data from the Form A
Form A, the sum of lines 3 and 6, REVENUE LIMIT Column.)

Fiscal Year	Budget ADA	Actual ADA	Variance Level Budget divided by Actual
Third Prior Year (1999/00)	18,846.00	18,807.00	1.0021
Second Prior Year (2000/01)	19,609.00	19,259.00	1.0182
First Prior Year (2001/02)	19,858.00	20,107.00	.9876

Comparison to ADA Standard

- a. Based on the data reported, your district meets the 1st ADA Standard (has not overestimated ADA in excess of the standard ADA variance level for your size district in 2001/02).
- b. Based on the data reported, your district meets the 2nd ADA Standard (has not overestimated ADA in excess of the standard ADA variance level for your size district in 2 or more of the 3 previous years).

Criteria
2. DEFICIT SPENDING

Standard
Deficit spending (Expenditures plus Other Financing Uses exceeds Revenues plus Other Financing Sources) in the 1) First and second prior years OR
2) First and third prior years has not exceeded the following variance levels:

Variance Level	ADA Range	
.0165	0	to 300
.0132	301	to 1,000
.0099	1,001	to 30,000
.0066	30,001	to 400,000
.0033	400,001	and Over

Your Variance Level is: .0099
(Based on Form A, lines 3 plus 6, REVENUE LIMIT Column.)

Deficit Spending Variance Level (Form 01)

Determine the ratio of deficit spending to expenditures for each of the three prior years and the budget year.
Enter total expenditures and any deficit spending from Form 01:

Fiscal Year	Operating Expenditure (Form 01, Sec. B)	Deficit Spending * (Form 01, Sec. E)	Variance Level Deficit Spending divided by Expenditure
Third Prior Year (1999/00)	112,561,534.00	4,772,254.00	.0424
Second Prior Year (2000/01)	127,096,365.00	0.00	.0000
First Prior Year (2001/02)	150,127,188.00	5,060,967.58	.0337
Budget Year (2002/03)	142,001,557.00	1,013,272.00	.0071

* If deficit spending, enter amount as a positive number; if not deficit spending, enter -0-.

Comparison to Deficit Spending Standard

- a. Based on the data reported, your district meets the 1st Deficit Spending Standard (did not have a deficit spending level in excess of the standard deficit spending variance level for your size district in 2001/02 and 2000/01).
- b. Based on the data reported, your district had a deficit spending level in excess of the standard deficit spending variance level for your size district in 2001/02 and 1999/00 and completion of a Second Tier Review is required. Please explain below or on a separate attachment why your district's deficit spending levels are in excess of the standard deficit spending variance level.

FY 1999/00: The District transferred the excess 5,665,545 over the 3% fund balance requirement into the Special Reserve Fund for Capital Outlay Projects.

FY 2001/02: The deficit represents prior year carryover of API Grants/Site Block Grants/Library Grants/Schiff Bustamante monies received too late in the fiscal year to expend. Consequently, they created a "deficit" spending mode.

Criteria	Standard
----------	----------

3. RESERVES
Available reserves are not less than the following percentages as applied to total expenditures*, transfers out, and other uses (except as provided for in Education Code Section 33128):

Percentage Level	ADA Range
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: 3%
(Based on Form A, lines 3 plus 6, REVENUE LIMIT Column.)

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?	No
b. If yes, enter the name(s) of the SELPA(s):	
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, the amount of special education funds budgeted in resources 3300-3499, 6500 and 6510 that will be excluded is:	
Object 7211 (This amount extracts from funds 01 and 06, resources 3300-3499, 6500 and 6510, budget)	
Object 7212 (This amount extracts from funds 01 and 06, resources 3300-3499, 6500 and 6510, budget)	
Object 7213 (This amount extracts from funds 01 and 06, resources 3300-3499, 6500 and 6510, budget)	
Object 7221 (This amount extracts from funds 01 and 06, resources 3300-3499, 6500 and 6510, budget)	
Object 7222 (This amount extracts from funds 01 and 06, resources 3300-3499, 6500 and 6510, budget)	
Object 7223 (This amount extracts from funds 01 and 06, resources 3300-3499, 6500 and 6510, budget)	
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 & B) Budgeted Reserve Amount:

A. Recommended Reserve Amount

1. Total expenditures, transfers out, and other uses (Fund 01, Objects 1000-7999)	142,041,151.00
2. Special Education Pass-through Funds (Special Education Pass-through Funds Reserve Exclusion Section, Line 3)	0.00
3. Net Expenditures, Transfers Out, and Other Uses (Line A1 less Line A2)	142,041,151.00
4. Recommended minimum reserve percentage	3%
5. Total (Line A3 x Line A4)	4,261,234.53
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)	4,261,234.53

B. Budgeted Reserve Amount (AMOUNTS DESIGNATED FOR RESERVES MUST BE UNRESTRICTED)

1. General Fund (Fund 01) - Budgeted in Designated for Economic Uncertainties (Col. D - #9770)	4,459,374.56
2. General Fund (Fund 01) - Budgeted in the Unappropriated Account (Col. D - #9790)	0.00
3. Special Reserve Fund (Fund 17) - Budgeted in DEU Account #9770	1,798,020.38
4. Special Reserve Fund (Fund 17) - Budgeted in the Unappropriated Account #9790	0.00

5. Article XIII-B Fund (Fund 72) - Budgeted in DEU Account #9770	0.00
6. Article XIII-B Fund (Fund 72) - Budgeted in the Unappropriated Account #9790	0.00
Total District Budgeted UNRESTRICTED Reserves	6,257,394.94

Comparison to Minimum Reserve Standard

a. Based on the data reported, your district's budget year reserve amounts meet the recommended reserve amount for your size district.

SUPPLEMENTAL INFORMATION

A. Multivear Projection

Based on the required multivear projection for the General Fund, if ending fund balances are projected to be negative for the current or two subsequent fiscal years, please explain the contributing factors.

B. Change in Fund Balance (Form 01, Line F-2)

Determine the change in fund balance for the budget and two prior years

Fiscal Year	Ending Fund Balance	Net Inc./(Dec.) Over Prior Year	Percentage Inc./(Dec.)
Second Prior Year (2000/01)	14,297,239.00		
First Prior Year (2001/02)	9,236,271.11	(5,060,967.89)	-35.40%
Budget Year (2002/03)	8,222,999.11	(1,013,272.00)	-10.97%

Provide an explanation if the fund balance has declined for the last two fiscal years:

C. Components of Ending Fund Balance

1. Is the sum of the components of ending fund balance (Form 01, Lines F.2.a. and F.2.b., Column F) greater than the ending fund balance (Form 01, Line F.2., Column F)?
2. If yes, adjust the components of ending fund balance until the Unappropriated Amount (Form 01, Line F.2.d., Column F) is positive or zero.

No _____

D. Funding On-going General Fund Expenditures with One-time Resources

1. Does your budget include the use of one-time resources to fund more than 1% of on-going General Fund operating expenditures?
2. If yes, what percentage of on-going General Fund operating expenditures does it represent? Explain how the one-time resources will be replaced to continue funding the on-going expenditures in the following years:

No _____

E. Analysis of Change in Special Education Funding

Resource	Object	Description	2001/02 Actual	2002/03 Budget
6500	8091	Special Education ADA Transfer	2,869,667.00	2,992,824.00
6500	8097	Property Tax Transfers	0.00	0.00
6500	8311	Special Education Master Plan - Current Year	0.00	0.00
6500	8791-	Special Education SELPA Transfers from Districts,		
	8793	County Offices, or JPAs	6,430,183.00	7,670,533.00
Less:6500	7221-	Special Education SELPA Transfers to Districts,		
	7223	County Offices, or JPAs	0.00	0.00
3310	8181	Special Education, Entitlement Per UDC	1,870,442.00	1,870,442.00
		Total Revenues	11,170,292.00	12,533,799.00
		Percentage of Change		12.21%

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

Increase in Special Education revenues due to new funding model

F. Multivear Commitments

Complete the following table for all significant multivear commitments for the budget year and the following two years (include debt for all funds here). Clearly identify the number of years remaining and the total remaining principal amount of the commitment, the amount of principal and interest budgeted for the 2002/03 fiscal year and the following two years, and the funding source of the payment. 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
Certificate of Participation						
Capital Leases	4	1,714,966.00	431,559.00	431,559.00	423,837.00	Capital Facilities Fund
Other Commitments:						

Comments:

G. Change in Contributions

Determine the change in contributions for the budget and prior years.

Third Prior Year (1999/00) - Optional Contributions (Form 01, Unrestricted Column, Line D3)	(4,350,100.00)
Second Prior Year (2000/01) - Optional Contributions (Form 01, Unrestricted Column, Line D3)	(4,907,018.00)
Percentage of change over prior year	12.80%
First Prior Year (2001/02) Contributions (Form 01, Unrestricted Column, Line D3)	(4,395,767.00)
Percentage of change over prior year	-10.42%
Budget Year (2002/03) Contributions (Form 01, Unrestricted Column, Line D3)	(3,270,275.00)
Percentage of change over prior year	-25.60%

Provide an explanation if the percentage of change in contributions for the budget year reflects an increase greater than 10%:

Contributions lowered based on anticipated increase of revenues from Special Education SELPA and the Child Care programs.

H. Retiree Health and Welfare Benefits Liability

1. Are the health and welfare benefits for retired employees funded on a pay-as-you-go method or using an actuarial cost method?

Pay-as-you-go

2. If accounted for on a pay-as-you-go basis, please disclose the following:

Fiscal Year	Budget Year 2002/03	2003/04	2004/05
No. of Retirees Receiving Benefits	50.00	50.00	50.00
Total Annual Cost	405,450.00	405,450.00	405,450.00
Annual District Contribution	405,450.00	405,450.00	405,450.00
Annual Retiree Contribution			

3. If your plan provides Health and Welfare benefits for retirees over the age of 65:

- a. What is the unfunded liability for providing this benefit? _____
- b. Enter the date of the actuarial report (refer to Education Code Section 42140) used as a basis for determining the unfunded liability. _____

I. Temporary Borrowings Between Funds

Identify all transfers between funds which are accounted for as temporary borrowings for the budget year pursuant to Education Code Section 42603. For each borrowing, please identify the funds involved, the amount borrowed, the estimated repayment date, and the purpose for the temporary borrowing:

None

J. Status of Capital Projects

Identify all capital projects that may impact the budget year general fund operational budget. For each capital project, please provide a description of the capital project, estimated completion date, original project budget, original source of funding, and any estimated cost overruns identifying the source of funding that will cover the cost overruns:

None All capital projects are funded by Capital Projects funds.

K. Contingent Liabilities

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

None

L. Status of Employee Salary and Benefit Negotiations

PLEASE NOTE If salary and benefit negotiations are not finalized, upon settlement with certificated or classified staff, the school district must determine the cost of the settlement, including salaries, benefits and any other agreements that change costs, and provide the county office of education with an analysis of the cost of the settlement and its impact on the operating budget. The public disclosure documents prepared in compliance with Government Code Section 3547.5 will satisfy this salary settlement notification requirement. (Refer to CDE Management Advisory 92-01, dated May 15, 1992.) The governing board must certify to the validity of the analysis. The county superintendent shall review the analysis relative to the Criteria and Standards, and may provide written comments to the president of the district governing board, and the district superintendent.

Certificated Employees

- 1. Enter the number of certificated FTEs included in the budget. 1,230.38
- 2. Enter the number of certificated FTEs included in the prior year's second interim report. 1,221.85
- 3. Are salary and benefit negotiations for the certificated bargaining unit settled for the budget year? (Yes/No/NA) No

If settled, indicate the following:

- a. Total cost of the salary settlement. _____
- b. Amount of salary settlement included in the budget. _____
- c. Period of agreement. _____
- d. Percentage of change in salary over the prior year's salary schedule: _____

Fiscal Year	% Change in Salary Over Prior Year
Current Year (2001/02)	_____
Budget Year (2002/03)	_____
First Subsequent Year (2003/04)	_____
Second Subsequent Year (2004/05)	_____

- e. Is salary increase on-going or a one-time bonus? _____

If not settled, indicate the following:

- a. Enter the costs of a 1% increase in Salary and Statutory Benefits 757,872.00
- b. Are any tentative salary increases included in the budget? (Yes/No/NA) No
- c. If yes, how much for each of the following:
 - 1. Salaries _____
 - 2. Health and Welfare Benefits _____
- 4. Are Step and Column adjustments included in the budget? (Yes/No/NA) Yes

Indicate the following for the budget and subsequent two years:

Fiscal Year	Cost of Step & Col. Adjustment	% Change In Step & Col. Over P.Y.
Current Year (2001/02)	1,226,744.00	_____
Budget Year (2002/03)	1,339,000.00	9.15%
First Subsequent Year (2003/04)	1,447,771.00	8.12%
Second Subsequent Year (2004/05)	1,563,593.00	8.00%

5. Are changes in health benefit costs included in the budget? (Yes/No/NA)

Yes

Fiscal Year	% Change in Health Benefits Over P.Y.
Budget Year (2002/03)	16.50%
First Subsequent Year (2003/04)	10.00%
Second Subsequent Year (2004/05)	10.00%

6. List the significant contract changes and the cost impact of each change (i.e., class size, hours of employment, leave of absence, etc.).

None

7. Identify the source of funding that will be used to support multiyear salary and benefits commitments.

Operating revenues such as the Revenue Limit. All categorically funded positions are eliminated as funding ends for each specific program.

Thus, no additional impact is made on the General Fund.

Classified Employees

- 1. Enter the number of classified FTEs included in the budget. 737.00
- 2. Enter the number of classified FTEs included in the prior year's second interim report. 605.64
- 3. Are salary and benefit negotiations for the classified bargaining unit settled for the budget year? (Yes/No/NA) No

If settled, indicate the following:

- a. Total cost of the salary settlement. _____
- b. Amount of salary settlement included in the budget. _____
- c. Period of agreement. _____
- d. Percentage of change in salary over the prior year's salary schedule: _____

Fiscal Year	% Change in Salary Over Prior Year
Current Year (2001/02)	_____
Budget Year (2002/03)	_____
First Subsequent Year (2003/04)	_____
Second Subsequent Year (2004/05)	_____

- e. Is salary increase on-going or a one-time bonus? _____

If not settled, indicate the following:

- a. Enter the costs of a 1% increase in Salary and Statutory Benefits 268,801.00
- b. Are any tentative salary increases included in the budget? (Yes/No/NA) No
- c. If yes, how much for each of the following:
 - 1. Salaries _____
 - 2. Health and Welfare Benefits _____
- 4. Are Step and Column adjustments included in the budget? (Yes/No/NA) Yes

Indicate the following for the budget and subsequent two years:

Fiscal Year	Cost of Step & Col. Adjustment	% Change in Step & Col. Over P.Y.
Current Year (2001/02)	251,261.00	_____
Budget Year (2002/03)	276,095.00	9.88%
First Subsequent Year (2003/04)	296,532.00	7.40%
Second Subsequent Year (2004/05)	320,253.00	8.00%

- 5. Are changes in health benefit costs included in the budget? (Yes/No/NA) Yes

Fiscal Year	% Change in Health Benefits Over P.Y.
Budget Year (2002/03)	16.50%
First Subsequent Year (2003/04)	10.00%
Second Subsequent Year (2004/05)	10.00%

6. List the significant contract changes and the cost impact of each change (i.e., differential pay, hours of employment, leave of absence, etc.).

None

7. Identify the source of funding that will be used to support multiyear salary and benefits commitments.

Same as stated in the certificated section (page 10) of this report.

THIS IS THE END OF THE FIRST TIER REVIEW.

You Must Complete the Second Tier Review Form -- Please Click the Second Tier Tab Below

SECOND TIER REVIEW FOR THE BUDGET YEAR - GENERAL FUND

Deviations must be explained in writing. Explanations should be concise and to the point.

Completion of the Second Tier Review is required if at least one of the following four situations apply:

1. Your district has overestimated ADA in excess of the variance level for districts of your size in either
a) 2001/02 or b) at least two of the three previous years, or
2. Your district has deficit spending levels in excess of the variance level for districts of your size in either
a) 2000/01 and 2001/02 or b) 1999/00 and 2001/02, or
3. Your district's budgeted unrestricted reserves for economic uncertainties are below the state's recommended reserve levels for districts of your size, or
4. Your county office of education specifically requests such a review.

Criteria	Standard
1. REVENUE LIMIT	Budgeted revenue limit has not increased or decreased by more than the change in the Base Revenue Limit (BRL) per ADA plus the change in Revenue Limit ADA from the prior year.

(For Basic Aid Districts, calculate the change in revenue limit in Step 1 below by using the total revenue limit property taxes, miscellaneous taxes and community redevelopment funds reported on Form RL instead of the 'BRL per ADA.' Omit Step 2, and complete the remaining sections.)

Calculate the change in BRL per ADA plus Revenue Limit ADA by performing steps 1 and 2 below.

Step 1 - Change in BRL per ADA

a. Budget Year BRL per ADA (Form RL)	4,728.00
b. Prior Year BRL per ADA (Form RL)	4,651.00
c. Difference (a minus b)	77.00
d. Percentage change in BRL per ADA (c divided by b)	1.66%

Step 2 - Change in Revenue Limit ADA

a. Budgeted estimated revenue limit ADA (Form A)	20,949.00
b. Prior Year actual revenue limit ADA (Form A)	20,254.00
c. Difference (a minus b)	695.00
d. Percentage change in revenue limit ADA (c divided by b)	3.43%

<u>Step 3 - Change in BRL per ADA plus revenue limit ADA (Sum of % from steps 1d and 2d)</u>	<u>5.09%</u>
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District change in Revenue Limit

Determine the change in revenue limit for the budget and prior years.

Third Prior Year (1999/00) - Optional
Total Revenue Limit (Form RL)

82,652,474.00

Second Prior Year (2000/01) - Optional
Total Revenue Limit (Form RL)
Percentage of change over prior year

86,701,193.00

4.90%

First Prior Year (2001/02)
Total Revenue Limit (Form RL)
Percentage of change over prior year

94,551,199.00

9.05%

Budget Year (2002/03)
Total Revenue Limit (Form RL)
Percentage of change over prior year

99,330,554.00

5.05%

Comparison to Revenue Limit Standard

Provide an explanation if the percentage of change in revenue limit for the budget year reflects an increase or decrease greater than the change in BRL per ADA plus revenue limit ADA:

Criteria	Standard
FEDERAL REVENUES	Budgeted federal revenues have not increased or decreased by more than 10% from the prior year revenues.

Change in Federal Revenues

Determine the change in federal revenues for the budget and prior years.

Third Prior Year (1999/00) - Optional Federal Revenues (Form 01)	
Second Prior Year (2000/01) - Optional Federal Revenues (Form 01)	
Percentage of change over prior year	0.00%
First Prior Year (2001/02) Federal Revenues (Form 01)	12,365,706.90
Percentage of change over prior year	0.00%
Budget Year (2002/03) Federal Revenues (Form 01)	10,040,107.00
Percentage of change over prior year	-18.81%

Comparison to Federal Revenue Standard

Provide an explanation if the percentage of change in federal revenues for the budget year reflects an increase or decrease greater than 10%:

Amounts in budget FY 2002/03 include the funding levels known to us as of this date. Prior year amounts include all funding received during the year plus any carryovers from FY 2000/01.

Criteria	Standard
3. OTHER STATE REVENUES	Budgeted other state revenues have not increased or decreased by more than 10% from the prior year revenues.

Change in Other State Revenues

Determine the change in other state revenues for the budget and prior years.

Third Prior Year (1999/00) - Optional Other State Revenues (Form 01)	_____
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Second Prior Year (2000/01) - Optional Other State Revenues (Form 01)	_____
Percentage of change over prior year	0.00%

First Prior Year (2001/02) Other State Revenues (Form 01)	22,637,616.00
Percentage of change over prior year	0.00%

Budget Year (2002/03) Other State Revenues (Form 01)	16,594,121.00
Percentage of change over prior year	-26.70%

Comparison to Other State Revenues Standard

Provide an explanation if the percentage of change in other state revenues for the budget year reflects an increase or decrease greater than 10%:

Decrease reflects the deletion of various state grants: Schiff-Bustamante \$872,783; Digital High Schools and Support Technology \$179,149;

II/USP \$1,262,825; Mega Item \$230,904; TAP \$615,592; ELL \$111,800; Certificated Performance Incentive Bonus \$260,000; various prior year funding \$256,380; API Employee Bonus Awards \$117,408. And many other grants are not budgeted until letters of award are received.

Criteria

Standard

LOCAL REVENUES

Budgeted local revenues have not increased or decreased by more than 10% from the prior year revenues.

Change in Local Revenues

Determine the change in local revenues for the budget and prior years.

Third Prior Year (1999/00) - Optional
Local Revenues (Form 01)

Second Prior Year (2000/01) - Optional
Local Revenues (Form 01)
Percentage of change over prior year

0.00%

First Prior Year (2001/02)
Local Revenues (Form 01)
Percentage of change over prior year

11,819,719.00

0.00%

Budget Year (2002/03)
Local Revenues (Form 01)
Percentage of change over prior year

12,366,811.00

4.63%

Comparison to Local Revenues Standard

Provide an explanation if the percentage of change in local revenues for the budget year reflects an increase or decrease greater than 10%:

<u>Criteria</u>	<u>Standard</u>
5. SALARIES & BENEFITS	Budgeted salaries and benefits have not increased or decreased by more than the change in the Base Revenue Limit per ADA, plus the change in revenue limit ADA from the prior year.

Change in BRL per ADA plus revenue limit ADA (Criteria #1, Step 3)	5.09%
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Change in Salaries & Benefits

Determine the change in salaries and benefits for the budget and prior years.

Third Prior Year (1999/00) - Optional	
Certificated Salaries (Form 01, Line B.1)	
Classified Salaries (Form 01, Line B.2)	
Employee Benefits (Form 01, Line B.3)	
Total Salaries and Benefits	0.00%

Second Prior Year (2000/01) - Optional	
Certificated Salaries (Form 01, Line B.1)	
Classified Salaries (Form 01, Line B.2)	
Employee Benefits (Form 01, Line B.3)	
Total Salaries and Benefits	0.00%
Percentage of change over prior year	0.00%

First Prior Year (2001/02)	
Certificated Salaries (Form 01, Line B.1)	74,022,306.05
Classified Salaries (Form 01, Line B.2)	19,581,246.00
Employee Benefits (Form 01, Line B.3)	25,010,393.92
Total Salaries and Benefits	118,613,945.97
Percentage of change over prior year	0.00%

Budget Year (2002/03)	
Certificated Salaries (Form 01, Line B.1)	72,086,065.00
Classified Salaries (Form 01, Line B.2)	20,382,778.00
Employee Benefits (Form 01, Line B.3)	27,108,010.00
Total Salaries and Benefits	119,576,853.00
Percentage of change over prior year	0.81%

Comparison to Salaries & Benefits Standard

Provide an explanation if the percentage of change in salaries and benefits for the budget year reflects an increase or decrease greater than the change in BRL per ADA plus the change in revenue limit ADA:

Criteria

Standard

u. BOOKS AND SUPPLIES

Budgeted books and supplies have not increased or decreased by more than
1) 10% or 2) the change in BRL per ADA plus revenue limit ADA (whichever is
greater) from the prior year.

Books and Supplies Standard
(Greater of % from Criteria #1, Step 3 or 10%)

10.00%

Change in Books & Supplies

Determine the change in books and supplies for the budget and prior years.

Third Prior Year (1999/00) - Optional
Books and Supplies (Form 01, Line B.4)

Second Prior Year (2000/01) - Optional
Books and Supplies (Form 01, Line B.4)
Percentage of change over prior year

0.00%

First Prior Year (2001/02)
Books and Supplies (Form 01, Line B.4)
Percentage of change over prior year

13,175,222.39

0.00%

Budget Year (2002/03)
Books and Supplies (Form 01, Line B.4)
Percentage of change over prior year

5,836,650.00

-55.70%

Comparison to Books and Supplies Standard

Provide an explanation if the percentage of change in books and supplies for the budget year reflects an increase or decrease greater than
1) 10% or 2) the change in BRL per ADA plus revenue limit ADA (whichever is greater):

Decrease in books and supplies reflect the deletion of various State Grants plus one-time monies (API/Site Block Grants) transferred from FY 2000/01.

In addition, many other grants are not budgeted until award letters are received. The bulk of this funding impacts the books and supplies and/or
equipment.

Criteria	Standard	
7. SERVICES AND OTHER OPERATING EXPENSES	Budgeted services and other operating expenses have not increased or decreased by more than 1) 10% or 2) the change in BRL per ADA plus revenue limit ADA (whichever is greater) from the prior year.	
Services and Other Operating Expenses Standard (Greater of % from Criteria #1, Step 3 or 10%)		10.00%
<u>Change in Services and Other Operating Expenses</u>		
Determine the change in services and other operating expenses for the budget and prior years.		
Third Prior Year (1999/00) - Optional Services & Other Operating Expenses (Form 01, Line B.5)		
Second Prior Year (2000/01) - Optional Services & Other Operating Expenses (Form 01, Line B.5) Percentage of change over prior year		0.00%
First Prior Year (2001/02) Services & Other Operating Expenses (Form 01, Line B.5) Percentage of change over prior year		15,397,628.97 0.00%
Budget Year (2002/03) Services & Other Operating Expenses (Form 01, Line B.5) Percentage of change over prior year		14,516,710.00 -5.72%

Comparison to Services and Other Operating Expenses Standard

Provide an explanation if the percentage of change in services and other operating expenses for the budget year reflects an increase or decrease greater than 1) 10% or 2) the change in BRL per ADA plus revenue limit ADA (whichever is greater):

Criteria	Standard
o. CAPITAL OUTLAY	Budgeted capital outlay has not increased or decreased by more than 40% from the prior year.

Change in Capital Outlay

Determine the change in capital outlay for the budget and prior years.

Third Prior Year (1999/00) - Optional
Capital Outlay (Form 01, Line B.6)

Second Prior Year (2000/01) - Optional
Capital Outlay (Form 01, Line B.6)
Percentage of change over prior year

0.00%

First Prior Year (2001/02)
Capital Outlay (Form 01, Line B.6)
Percentage of change over prior year

3,376,394.82

0.00%

Budget Year (2002/03)
Capital Outlay (Form 01, Line B.6)
Percentage of change over prior year

2,454,544.00

-27.30%

Comparison to Capital Outlay Standard

Provide an explanation if the percentage of change in capital outlay for the budget year reflects an increase or decrease greater than 40%:

Capital outlay is primarily funded through categorical projects monies and /or capital projects funds.

As grants are awarded, budget is revised to address the capital outlay needs. Otherwise, funding is made through the capital facilities funds.

Criteria	Standard
9. OTHER OUTGO	Budgeted other outgo has not increased or decreased by more than 40% from the prior year.

Change in Other Outgo

Determine the change in other outgo for the budget and prior years.

Third Prior Year (1999/00) - Optional Other Outgo (Form 01, Line B.7)	_____
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Second Prior Year (2000/01) - Optional Other Outgo (Form 01, Line B.7)	_____
Percentage of change over prior year	0.00%

First Prior Year (2001/02) Other Outgo (Form 01, Line B.7)	22,000.00
Percentage of change over prior year	0.00%

Budget Year (2002/03) Other Outgo (Form 01, Line B.7)	25,000.00
Percentage of change over prior year	13.64%

Comparison to Other Outgo Standard

Provide an explanation if the percentage of change in other outgo for the budget year reflects an increase or decrease greater than 40%:

<u>Criteria</u>	<u>Standard</u>
J. OTHER FINANCING SOURCES	Budgeted other financing sources have not increased or decreased by more than 40% from the prior year.

<u>Change in Other Financing Sources</u>	
Determine the change in other financing sources for the budget and prior years.	
Third Prior Year (1999/00) - Optional Other Financing Sources (Form 01, Lines D1a plus D2a)	_____
Second Prior Year (2000/01) - Optional Other Financing Sources (Form 01, Lines D1a plus D2a) Percentage of change over prior year	_____ 0.00%
First Prior Year (2001/02) Other Financing Sources (Form 01, Lines D1a plus D2a) Percentage of change over prior year	_____ 1,500,000.00 _____ 0.00%
Budget Year (2002/03) Other Financing Sources (Form 01, Lines D1a plus D2a) Percentage of change over prior year	_____ 800,000.00 _____ -46.67%

Comparison to Other Financing Sources Standard

Provide an explanation if the percentage of change in other financing sources for the budget year reflects an increase or decrease greater than 40%:

Transfers are made for the funding needs of the new schools. Needs for FY 2002/03 will be less.

Criteria	Standard
11. OTHER FINANCING USES	Budgeted other financing uses have not increased or decreased by more than 40% from the prior year.

Change in Other Financing Uses

Determine the change in other financing uses for the budget and prior years.

Third Prior Year (1999/00) - Optional Other Financing Uses (Form 01, Lines D1b plus D2b)	_____
Second Prior Year (2000/01) - Optional Other Financing Uses (Form 01, Lines D1b plus D2b)	_____
Percentage of change over prior year	0.00%
First Prior Year (2001/02) Other Financing Uses (Form 01, Lines D1b plus D2b)	0.00
Percentage of change over prior year	0.00%
Budget Year (2002/03) Other Financing Uses (Form 01, Lines D1b plus D2b)	39,594.00
Percentage of change over prior year	0.00%

Comparison to Other Financing Uses Standard

Provide an explanation if the percentage of change in other financing uses for the budget year reflects an increase or decrease greater than 40%:

GENERAL FUND TREND ANALYSIS

NOTE: Enter the most current data available (unaudited or audited).

ITEM	YEAR	AMOUNTS	% CHANGE OVER PRIOR YEAR
12 REGULAR ADA EXCLUDING ADULTS (Form A, Annual Report Column, Lines 3 and 6)	1999/00 Annual ADA	18,807.00	
	2000/01 Annual ADA	19,259.00	2.40%
	2001/02 Annual ADA	20,107.00	4.40%
	Budgeted ADA	20,747.00	3.18%
OPERATING REVENUES (Form 01, Section A)	1999/00 Revenues	113,454,826.00	
	2000/01 Revenues	135,454,602.00	19.39%
	2001/02 Revenues	143,566,220.90	5.99%
	Budgeted Revenues	140,227,879.00	-2.33%
OPERATING EXPENDITURES (Form 01, Section B)	1999/00 Expenditures	112,561,534.00	
	2000/01 Expenditures	127,096,365.00	12.91%
	2001/02 Expenditures	150,127,188.00	18.12%
	Budgeted Expenditures	142,001,557.00	-5.41%
OPERATING SURPLUS OR DEFICIT (Form 01, Section C)	1999/00 Surplus/Deficit	893,292.00	
	2000/01 Surplus/Deficit	8,358,237.00	835.67%
	2001/02 Surplus/Deficit	(6,560,967.10)	-178.50%
	Budgeted Surplus/Deficit	(1,773,678.00)	-72.97%
ENDING GENERAL FUND BALANCE (Form 01, Section F2)	1999/00 Fund Balance	7,158,100.38	
	2000/01 Fund Balance	14,297,239.00	99.74%
	2001/02 Fund Balance	9,236,271.11	-35.40%
	Budgeted Fund Balance	8,222,999.11	-10.97%
UNRESTRICTED RESERVES DESIGNATED FOR ECONOMIC UNCERTAINTIES (DEU) (Form 01, Section F, 2b Project 9770, Unrestricted)	1999/00 DEU	6,835,009.71	
	2000/01 DEU	4,584,959.90	-32.92%
	2001/02 DEU	4,924,257.56	7.40%
	Budgeted DEU	4,459,374.56	-9.44%

THIS IS THE END OF THE SECOND TIER REVIEW

This First Tier Review is for Fund 11 - Adult Education Fund

Criteria
1. AVERAGE DAILY ATTENDANCE

Standard
ADA has not been overestimated in 1) The first prior year (2001/02) OR 2) Two or more of the previous three years by more than the following variance levels:

Variance Level	ADA Range
1.030	0 to 300
1.025	301 to 1,000
1.020	1,001 to 30,000
1.015	30,001 to 400,000
1.010	400,001 and Over

Your Variance Level is: 1.020
(Based on Form A, lines 3 plus 6, REVENUE LIMIT Column)

ADA Variance Level

Determine the ratio of budgeted ADA to actual ADA for each of the three prior years.
Enter ADA data from the Form A
(Form A, line 16, REVENUE LIMIT Column)

Fiscal Year	Budget ADA	Actual ADA	Variance Level Budget divided by Actual
Third Prior Year (1999/00)	<u>209.00</u>	<u>203.00</u>	<u>1.0296</u>
Second Prior Year (2000/01)	<u>0.00</u>	<u>203.00</u>	<u>.0000</u>
First Prior Year (2001/02)	<u>203.00</u>	<u>203.00</u>	<u>1.0000</u>

Comparison to ADA Standard

- a. Based on the data reported, your district meets the 1st ADA Standard (has not overestimated ADA in excess of the standard ADA variance level for your size district in 2001/02).
- b. Based on the data reported, your district meets the 2nd ADA Standard (has not overestimated ADA in excess of the standard ADA variance level for your size district in 2 or more of the 3 previous years).

Criteria

Standard

DEFICIT SPENDING

Deficit spending (Expenditures plus Other Financing Uses exceeds Revenues plus Other Financing Sources) in the 1) First AND second prior years OR 2) First AND third prior years has not exceeded the following variance levels:

Variance Level	ADA Range
.0165	0 to 300
.0132	301 to 1,000
.0099	1,001 to 30,000
.0066	30,001 to 400,000
.0033	400,001 and Over

Your Variance Level is: .0099
(Based on Form A, lines 3 and 6, REVENUE LIMIT Column)

Deficit Spending Variance Level (Form 11)

Determine the ratio of deficit spending to expenditures for each of the three prior years and the budget year.
Enter total expenditures and any deficit spending from Form 11:

Fiscal Year	Operating Expenditure (Form 11, Sec. B)	Deficit Spending * (Form 11, Sec. E)	Variance Level Deficit Spending divided by Expenditure
Third Prior Year (1999/00)	<u>842,806.00</u>	<u>0.00</u>	<u>.0000</u>
Second Prior Year (2000/01)	<u>899,323.00</u>	<u>0.00</u>	<u>.0000</u>
First Prior Year (2001/02)	<u>1,282,843.00</u>	<u>20,896.00</u>	<u>.0163</u>
Budget Year (2002/03)	<u>955,419.00</u>	<u>63,012.00</u>	<u>.0660</u>

If deficit spending, enter amount as a positive number; if not deficit spending, enter -0-.

Comparison to Deficit Spending Standard

- a. Based on the data reported, your district meets the 1st Deficit Spending Standard (did not have a deficit spending level in excess of the standard deficit spending variance level for your size district in 2001/02 and 2000/01).
- b. Based on the data reported, your district meets the 2nd Deficit Spending Standard (did not have a deficit spending level in excess of the standard deficit spending variance level for your size district in 2001/02 and 1999/00).

SUPPLEMENTAL INFORMATION

A. Change in Fund Balance

Determine the change in fund balance for the budget and two prior years.

Fiscal Year	Ending Fund Balance (Form 11, Line F-2)	Net Inc./(Dec.) Over Prior Year	Percentage Inc./(Dec.)
Second Prior Year (2000/01)	125,133.00		
First Prior Year (2001/02)	104,236.85	(20,896.15)	-16.70%
Budget Year (2002/03)	41,224.85	(63,012.00)	-60.45%

Provide an explanation if the fund balance has declined for the last two fiscal years:

Decreases are due to all operating costs carried by Adult Education General Funds. During closing and early FY 2002/03 all categorical programs will be evaluated and general administration costs will be allocated as allowed.

B. Components of Ending Fund Balance

1. Is the sum of the components of ending fund balance (Form 11, Lines F.2.a. and F.2.b., Budget Column) greater than the ending fund balance (Form 11, Line F.2., Budget Column)? No
2. If yes, adjust the components of ending fund balance until the Unappropriated Amount (Form 11, Line F.2.d., Budget Column) is positive or zero.

C. Funding On-going Expenditures with One-time Resources

1. Does your budget include the use of one-time resources to fund on-going operating expenditures? No
2. If yes, what percentage of on-going operating expenditures does it represent? Explain how the one-time resources will be replaced to continue funding the on-going expenditures in the following years:

THIS IS THE END OF THE FIRST TIER REVIEW.

SUPPLEMENTAL INFORMATION

A. Change in Fund Balance

Determine the change in fund balance for the budget and two prior years.

Fiscal Year	Ending Fund Balance (Form 12, Line F-2)	Net Inc./(Dec.) Over Prior Year	Percentage Inc./(Dec.)
Second Prior Year (2000/01)	2,000.00		
First Prior Year (2001/02)	2,000.00	0.00	0.00%
Budget Year (2002/03)	2,000.00	0.00	0.00%

Provide an explanation if the fund balance has declined for the last two fiscal years:

B. Components of Ending Fund Balance

- Is the sum of the components of ending fund balance (Form 12, Lines F.2.a. and F.2.b., Budget Column) greater than the ending fund balance (Form 12, Line F.2., Budget Column)? No
- If yes, adjust the components of ending fund balance until the Unappropriated Amount (Form 12, Line F.2.d., Budget Column) is positive or zero.

C. Funding On-going Expenditures with One-time Resources

- Does your budget include the use of one-time resources to fund on-going operating expenditures? No
- If yes, what percentage of on-going operating expenditures does it represent? Explain how the one-time resources will be replaced to continue funding the on-going expenditures in the following years:

THIS IS THE END OF THE FIRST TIER REVIEW.

This First Tier Review is for Fund 13 - Cafeteria Fund

Criteria
DEFICIT SPENDING

Standard
Deficit spending (Expenditures plus Other Financing Uses exceeds Revenues plus Other Financing Sources) in the 1) First AND second prior years OR 2) First AND third prior years has not exceeded the following variance levels:

Variance Level	ADA Range		
.0165	0	to	300
.0132	301	to	1,000
.0099	1,001	to	30,000
.0066	30,001	to	400,000
.0033	400,001	and	Over

Your Variance Level is: .0099
(Based on Form A, lines 3 plus 6, REVENUE LIMIT Column)

Deficit Spending Variance Level (Form 13)

Determine the ratio of deficit spending to expenditures for each of the three prior years and the budget year.
Enter total expenditures and any deficit spending from Form 13:

Fiscal Year	Operating Expenditure (Form 13, Sec. B)	Deficit Spending * (Form 13, Sec. E)	Variance Level Deficit Spending divided by Expenditure
Third Prior Year (1999/00)	<u>5,651,866.00</u>	<u>174,661.00</u>	<u>.0309</u>
Second Prior Year (2000/01)	<u>5,789,393.00</u>	<u>0.00</u>	<u>.0000</u>
First Prior Year (2001/02)	<u>6,108,656.39</u>	<u>0.00</u>	<u>.0000</u>
Budget Year (2002/03)	<u>6,528,870.00</u>	<u>0.00</u>	<u>.0000</u>

* If deficit spending, enter amount as a positive number; if not deficit spending, enter -0-.

Comparison to Deficit Spending Standard

- Based on the data reported, your district meets the 1st Deficit Spending Standard (did not have a deficit spending level in excess of the standard deficit spending variance level for your size district in 2001/02 and 2000/01).
- Based on the data reported, your district meets the 2nd Deficit Spending Standard (did not have a deficit spending level in excess of the standard deficit spending variance level for your size district in 2001/02 and 1999/00).

SUPPLEMENTAL INFORMATION

A. Change in Fund Balance

Determine the change in fund balance for the budget and two prior years.

Fiscal Year	Ending Fund Balance (Form 13, Line F-2)	Net Inc./(Dec.) Over Prior Year	Percentage Inc./Dec.
Second Prior Year (2000/01)	<u>222,308.00</u>		
First Prior Year (2001/02)	<u>251,727.79</u>	<u>29,419.79</u>	<u>13.23%</u>
Budget Year (2002/03)	<u>252,715.79</u>	<u>988.00</u>	<u>0.39%</u>

Provide an explanation if the fund balance has declined for the last two fiscal years:

B. Components of Ending Fund Balance

- Is the sum of the components of ending fund balance (Form 13, Lines F.2.a. and F.2.b., Budget Column) greater than the ending fund balance (Form 13, Line F.2., Budget Column)? No
- If yes, adjust the components of ending fund balance until the Unappropriated Amount (Form 13, Line F.2.d., Budget Column) is positive or zero.

C. Funding On-going Expenditures with One-time Resources

- Does your budget include the use of one-time resources to fund on-going operating expenditures? No
- If yes, what percentage of on-going operating expenditures does it represent? Explain how the one-time resources will be replaced to continue funding the on-going expenditures in the following years:

THIS IS THE END OF THE FIRST TIER REVIEW.

This First Tier Review is for Fund 14 - Deferred Maintenance Fund

SUPPLEMENTAL INFORMATION

A. Change in Fund Balance

Determine the change in fund balance for the budget and two prior years.

Fiscal Year	Ending Fund Balance (Form 14, Line F-2)	Net Inc./ (Dec.) Over Prior Year	Percentage Inc./ (Dec.)
Second Prior Year (2000/01)	17,862.00		
First Prior Year (2001/02)	188,221.00	170,359.00	953.75%
Budget Year (2002/03)	192,221.00	4,000.00	2.13%

Provide an explanation if the fund balance has declined for the last two fiscal years:

B. Components of Ending Fund Balance

- Is the sum of the components of ending fund balance (Form 14, Lines F.2.a. and F.2.b., Budget Column) greater than the ending fund balance (Form 14, Line F.2., Budget Column)? No
- If yes, adjust the components of ending fund balance until the Unappropriated Amount (Form 14, Line F.2.d., Budget Column) is positive or zero.

C. Funding On-going Expenditures with One-time Resources

- Does your budget include the use of one-time resources to fund on-going operating expenditures? No
- If yes, what percentage of on-going operating expenditures does it represent? Explain how the one-time resources will be replaced to continue funding the on-going expenditures in the following years:

THIS IS THE END OF THE FIRST TIER REVIEW.

**School Finance and
School Legislation
Glossary**

School Finance and School Legislation Glossary

ACT	<i>A bill passed by the Legislature.</i>	APPROPRIATIONS	<i>Funds set aside or budgeted by the state or local school districts for a specific time period and specific purpose.</i>
ACTION	<i>Disposition of any questions before the Legislature.</i>	ASSEMBLY	<i>The Lower House of the California Legislature, consisting of 80 members, elected from districts apportioned on the basis of population, who serve two-year terms.</i>
ADJOURNMENT	<i>Termination of a meeting; occurring at the close of each Legislative day upon the completion of business, with the hour and day of the next meeting being set prior to adjournment.</i>	ASSEMBLY BILLS	<i>Major school finance laws that originated in the Assembly passed by the California Legislature since 1972. See also Proposition(s) and Senate Bill(s).</i>
ADULT EDUCATION	<i>Classes for students 18 years or older offered by local high schools. State law requires that certain courses, including citizenship and English, be offered at no charge. Other classes may carry a fee.</i>	ASSEMBLY BILLS	<i>AB 65(1977) initiated a "long term" solution to the Serrano-Priest decision, the School Improvement Program, and several other programs.</i>
APPORTIONMENT	<i>Division of the State into districts from which representatives to the State Legislature and U.S. Congress are elected.</i>	ASSEMBLY BILLS	<i>AB 8(1979) defined the source and method of funding schools, counties, cities and special districts, including the allocation of property taxes.</i>
APPORTIONMENTS	<i>Federal or state taxes distributed to school districts or other governmental units according to certain formulas.</i>		<i>AB 777(1981) allowed waivers to the Education Code, revised revenue limit formulas, and consolidated some categorical programs at local levels.</i>

ASSESSED VALUE

AB 198(1989) defined implementation along with SB 98 (1989) of Proposition 98 (1988), Classroom Instructional Improvement and Accountability Act. In other years funding for education is included in the state budget act and follow-up legislation.

BILINGUAL EDUCATION

Programs for students with limited proficiency in English. Some federal and state categorical funds are targeted for bilingual education.

BLOCK GRANT

A lump sum allocation of special purpose funds.

BLUE PENCIL

The term used to describe the Governor's veto of certain items from the Budget Bill or certain appropriations from other bills.

BONDED INDEBTEDNESS

An obligation incurred by the sale of bonds for acquisition of school facilities or other capital expenditures. Districts levy a local property tax to repay debts that were approved by a two-thirds vote prior to June 1978 or since 1986.

AVERAGE DAILY ATTENDANCE (ADA)

The number of students present on each school day throughout the year, divided by the total number of school days in the school year. K-12 ADA approximates 95% of the average enrollment statewide. One unit of ROP ADA is equal to 575 hours of attendance (which was originally calculated on the basis of 3 hr/day). A school district's revenue limit income is based on its ADA.

BUDGET ACT

The legislative vehicle for the state's budget appropriations. The Constitution requires that it be passed by a two-thirds vote of each house and sent to the Governor by June 15 each year. The Governor may reduce or delete, but not increase, individual items.

BASIC AID

The minimum grant of \$120 per K-12 pupil guaranteed by the state's Constitution. The amount is included in a school district's revenue limit; it is paid even in the few instances when a district's property tax income exceeds its revenue limit.

CALIFORNIA BASIC EDUCATION DATA SYSTEM (CBEDS)

California Basic Education Data System. Collected from each school in the fall, CBEDS reports contain statistical information about schools, teachers and students.

BICAMERAL

A Legislature comprised of two houses.

CALIFORNIA BASIC EDUCATION SKILLS TEST (CBEST)

The California Basic Education Skills Test. Required of anyone seeking certification as a teacher, the test measures proficiency in reading, writing and mathematics.

CALL OF THE HOUSE

Directive by the presiding officer of either house on a motion from the Floor, empowering the Sergeant-at-Arms to lock the chamber and "bring in the absent members--by 'arrest' if necessary"--to vote on a measure under consideration. (Action on the specific item is suspended until the motion to lift the call is made, at which time an immediate vote must be taken).

CALL THE ABSENTEES

Order of the presiding officer of either house directing the Reading Clerk to call the names of members who have not responded to the roll call.

CAPITAL OUTLAY

Expenditure for new equipment, major renovation, reconstruction, or new schools. Income from the sale of a school may be spent on capital outlay, on deferred maintenance under specified circumstances, or for general purposes if approved by the State Allocation Board.

CASTING VOTE

The deciding vote which the Lieutenant Governor, acting as President of the Senate, may cast in the case of a tie vote in the Senate.

CATEGORICAL AID

Funds from the state or federal government granted to qualifying school districts for children with special needs, such as

educationally handicapped; for special programs such as the School Improvement Program; or for special purposes, such as Economic Impact Aid or transportation. Expenditure of most categorical aid is restricted to its particular purpose. The funds are granted to districts in addition to their revenue limits.

CAUCUS

An informal meeting of a group of the members frequently called on the basis of party affiliation. Also, the research staff and offices of the minority party and majority party leaders.

CERTIFICATED EMPLOYEES

Employees who are required by the state to hold teaching credentials, including full-time, part-time, substitute or temporary teachers and most administrators.

CHAPTER OUT

Provisions of one chaptered bill conflict with another; the bill with the highest chapter number prevails.

CHARTERED BILL

A measure which has passed the Legislature, been signed by the Governor, and assigned a number, known as the chapter number, by the Secretary of State.

CLASSIFIED EMPLOYEES

School employees who are not required to hold teaching credentials, such as secretaries, custodians, bus drivers, and some management personnel.

COLLECTIVE BARGAINING

Senate Bill 160 (1975) defines the manner and scope of negotiations between school districts and employee organizations. The law also mandates a state regulatory board. Also known as the Rodda Act.

CURRENT EXPENSE OF EDUCATION

The general operating expenditures of a school district excluding food services, capital outlay, community services, debt repayment, and tuition payments.

CONCURRENCE

Agreement or union in action i.e., one house concurring in amendments made in the other house.

DE FACTO

Racial segregation which is not intentional, that is, not due to acts of governing bodies.

CONSOLIDATION

The combining of two or more elementary or high school districts with adjoining borders to form a single district.

DEFERRED MAINTENANCE

Major repairs of buildings and equipment that have been postponed by school district. Some matching state funds are available to districts that establish a deferred maintenance program.

CONSUMER PRICE INDEX (CPI)

A measure of change in the cost of living compiled by the United States Bureau of Labor Statistics. Consumer price indices are calculated regularly for the United States, California, some regions within California and selected cities. The CPI is one of several measures of economic change.

DEFICITS

Funding shortfalls that occur whenever the State appropriations are insufficient to fund local district and county entitlements.

CONTROL LANGUAGE

Budget act language that directs or puts limitations on expenditures of budget appropriations.

DEFICIT FACTOR

Reductions in state allocations to school districts or county offices of education caused by insufficient state appropriations.

COST OF EDUCATION INDEX

A measure of variation in costs for individual school districts, such as for utilities, gasoline, and the cost of living in the geographical area.

DIRECT SERVICES

Business, attendance, health, guidance, library services, and supervision of instruction (K-8 only) performed without cost by county offices of education for small districts, elementary, high school and unified districts with less than 901, 301, and 1501 ADA respectively.

COST OF LIVING ADJUSTMENT (COLA)

An increase in funding for revenue limits or categorical programs. Current law ties COLAs to various indices. The amounts appropriated in a particular year may not be related to inflation.

DO PASS

The affirmative recommendation made by a legislative committee to send a bill to the floor for final vote.

DOUBLE JOIN

Incorporate provisions of one bill into another to avoid the possibility of provisions conflicting with each other.

ENROLLMENT

The filing of bills with the Governor and of resolutions with the Secretary of State, following the final proofreading by the house of origin which determines, for example, that amendments recommended by the other house, or by Conference Committees, are properly inserted.

DROPPED

Bill has been killed or removed from consideration by its author.

ECONOMIC IMPACT (EIA)

State categorical aid for districts with AID concentrations of children who are bilingual, transient or from low income families.

EQUALIZATION

Funds to raise districts with lower revenue limits toward the statewide average.

EDUCATION CODE (EC)

The body of law that regulates education in California. Additional regulations are contained in the California Administrative Code, Titles 5 and 8, the Government Code, and general statutes.

EXCESS TAX REVENUE

Tax revenues that are greater than a governmental entity's allowable Gann appropriations limitation. The Gann Amendment requires that these funds be returned to taxpayers by revised tax rates or altered fee schedules. Proposition 98 requires that a major portion of excess revenues be directed to public schools.

EDUCATIONAL CONSOLIDATION AND IMPROVEMENT ACT (ECIA)

The federal Educational Consolidation and Improvement Act (1981). Chapter 1 of the Act is the former Title 1 program for educationally disadvantaged children. Chapter 2 consists of multiple programs consolidated into block grants to states and local districts.

EXIT CRITERIA

The regulations that determine when a child may move from a special service, such as a bilingual program to a regular classroom.

ENCROACHMENT

The expenditure of school districts' general purpose funds for special purpose programs, such as Special Education or transportation. Encroachment occurs in most districts that provide services for handicapped children; other encroachment is caused by deficit factors or local decisions to allocate general purpose funds to special purpose programs.

FINANCIAL MANAGEMENT AND

Financial Management and Accountability Committee, formed within the State Department of Education to review and redesign the financial reporting forms for all school districts. The FMAC accounting system is required for all districts and county offices of education as of the 1988-89 school year.

ACCOUNTABILITY COMMITTEE (FMAC)

FIRST PRINCIPLE APPORTIONMENT

The statutory date (February 20) by which the State Department of Education must first calculate district and county funding entitlements.

Consumer Price Index or per capita personal income, whichever is smaller, and for change in the state's population.

FISCAL COMMITTEE

The Standing Committees in both houses that deal with measures containing appropriations. In the Senate, the fiscal committees are the Appropriations and Budget and Fiscal Review Committees; in the Assembly it is the Ways and Means Committee.

GENERAL OBLIGATION BONDS (G.O. BONDS)

Bonds for capital outlay, financed through taxes. Bond elections in a school district must be approved by a two-thirds vote, state measures by a majority vote.

FOUNDATION AMOUNT

The tax revenues that count toward a school district's Gann limit. The district's other tax revenues are included in the state's limit.

GIFTED AND TALENTED EDUCATION (GATE)

Gifted and Talented Education program, to provide educational services to children who are identified as exceptionally able or talented.

FREE RIDE

A legislator who runs for an elected office while holding another elected office and is not up for reelection in the currently-held position and thus will not forfeit his/her current position regardless of the election outcome in the sought-after election is said to have a "free ride."

GRANDFATHER CLAUSE

Exempts existing persons or activities from certain provisions of an act.

HIGH EXPENDITURE DISTRICTS

Districts whose revenue limit per child is greater than the state average for similar districts. Most high expenditure districts were formerly called "high wealth" because their assessed value per ADA was significantly above the statewide average.

GANN AMENDMENT

An initiative passed in November 1979 adding Article XIII B to the California Constitution. It establishes limits on annual appropriations from the proceeds of taxes by the state, cities, counties, school districts, and most special districts. Implementing legislation, SB 1352 (Marks) was passed in 1980.

IMPACT AID

A federal program which provides funds to districts which educate children whose families live or work on federal property, such as military bases.

GANN SPENDING LIMIT

A ceiling, or limit, on each year's appropriation of tax dollars by the state, cities, counties, school districts, and special districts. Based on 1978-79, subsequent years' limits have been adjusted for the change in the California

IMPLICIT PRICE DEFLATOR FOR GOVERNMENT GOODS AND SERVICES

An economic index published by the U.S. Department of Commerce, which SB 813 requires to be used in calculating the cost-of-living adjustment for district revenue limits.

INFLATION FACTOR	See Cost of Living Adjustment	LOTTERY	Scratch tickets and lotto games which began in California in October 1985. At least 34% of lottery proceeds is distributed per kindergarten through university student.
INITIATIVE	A method of direct legislation by a vote of the people.	LOWER EXPENDITURE DISTRICTS	Districts whose revenue limit per child was less than the state average for similar districts. Low expenditure districts were allowed a larger inflation adjustment to their revenue limits than were high expenditure districts. SB 813 increased low expenditure districts up to the statewide average revenue limit. Neither "high" or "low" refers to the family income of district residents.
"IN LIEU OF" LANGUAGE	Language which supersedes another statutory provision. Such language renders the former provision null and void and replaces it with the new provisions.	MAJORITY PARTY	The political party in each house with the most elected members. Certain powerful leadership and staffing privileges are afforded the Majority Party in each house.
ITEM VETO	Governor's authority to reduce or eliminate items of appropriation while approving the rest of the bill.	MANDATED COSTS	School district expenditures that occur as a result of federal or state law, court decisions, administrative regulations, or initiative measures.
JOINT SCHOOL DISTRICTS	School districts with territory in more than one county.	MASTER PLAN FOR SPECIAL EDUCATION	California categorical program for the education of all handicapped children originally enacted in 1980 and amended frequently since then.
LAW	The rule of conduct determined by the people through their elected representatives or by direct vote.	MELLO-ROOS	A community facilities district, usually within a school district, established by a two-thirds vote to issue bonds and levy local taxes for school construction.
LEGISLATIVE ADVOCATE	An individual commonly called a lobbyist, who's retained to present the views of a group or organization to legislators and who is required by law to register with the Secretary of State's Office.		
LEVELING UP	Increasing the level of per pupil expenditure statewide towards that of the lower spending districts.		
LOBBY	To attempt to influence legislation; to promote a particular organization and/or issue.		

MENTOR TEACHER *A specially selected teacher who receives a stipend to work with new and experienced teachers on curriculum and instruction.*

MILLER-UNRUH *A categorical program which supports reading specialists.*

MINORITY PARTY *The political party in each house with the fewest elected members.*

NECESSARY SMALL SCHOOLS *Elementary schools with less than 101 or high schools with less than 301 ADA which are separately funded if they meet sparsity standards.*

PARCEL TAX *A special tax that is not ad valorem. Usually for a specific purpose, parcel taxes must be approved by a local two-thirds vote.*

PER CAPITA PERSONAL INCOME *Income before taxes as estimated by the U.S. Department of Commerce.*

PROCEEDS OF TAXES *Defined in the Gann Amendment as the revenues from taxes plus regulatory licenses, user charges, and user fees to the extent that such proceeds exceed the costs reasonably borne in providing the regulation produce or service.*

PROPOSITION 4 (1979) *See Gann Amendment*

PROPOSITION 13 (1978) *An initiative amendment passed in June 1978 adding Article XIII A to the California Constitution. Tax rates on secured property are restricted to no more than 1% of full cash value.*

PROPOSITION 98 (1988) *An initiative amendment passed in November 1988, entitled the Classroom Instructional Improvement and Accountability Act. Measure provides a constitutional guaranteed minimum school funding level from state revenues, a distribution of state funds above the Gann limit, and a prudent state budget reserve, and an annual report card for each public school in the state.*

PUBLIC EMPLOYEES' RETIREMENT SYSTEM (PERS) *Public Employees' Retirement System. State law requires that classified employees, their district, and the state contribute to this retirement fund.*

PUBLIC EMPLOYMENT RELATIONS BOARD (PERB) *Public Employment Relations Board. Five persons appointed by the Governor to regulate collective bargaining between school districts and employee organizations.*

PUPIL WEIGHTING *A method of distributing money for education according to the individual characteristics of each pupil. Weights or ratios are assigned for categories of pupil need or special costs; funds flow to districts according to their total number of pupil weights.*

REGIONAL OCCUPATIONAL CENTER/PROGRAM (ROC/ROP)

Regional Occupational Centers/Regional Occupational Programs. Established by a school district, group of districts, or county offices of education, the centers provide training for entry-level jobs, job-related counseling, and upgrading of skills for youths ages 16-18.

SECOND PRINCIPLE APPORTIONMENT

The second statutory date (June 25) by which the Department of Education must recalculate district and county funding entitlements.

RESERVES

Funds set aside in a school district budget to provide for future expenditures or to offset future losses, for working capital, or for other purposes.

SBCP ACT

In 1981, with the legislature's passage of AB 777, the School Based Coordinated Program Act was established. The intent of the law was to allow schools to combine and coordinate services from several different state-funded programs to streamline and improve services to children. Programs that may be coordinated in an SBCP include:

- School Improvement Program (SIP)*
- Gifted & Talented Education (GATE)*
- Economic Impact Aid (EIA)*
- Miller-Urruth*
- Special Education*
- SB 1882 Professional Development*

REVENUE LIMIT

The specified amount of money a school district can collect annually for its general education program from local taxes and state aid. Revenue limits were established by SB 90 (1972). Categorical aid is granted in addition to the revenue limit.

SACS

Standardized Account Code Structure

SCHOOL IMPROVEMENT PROGRAMS (SIP)

Money granted by the state to selected schools to carry out a plan developed by the school site council for improvement of the school's program.

SECURED PROPERTY

Property that cannot be moved, such as homes and factories.

SCHOOL SITE COUNCIL

Parents, students, teachers and other staff selected by their peers to prepare a school plan and to assist in seeing that the planned activities are carried out and evaluated.

SENATE

The Upper House of the California Legislature, consisting of 40 members elected from districts apportioned on the basis of population, one-half of whom are elected or re-elected every two years for four-year SB 90 (1972) terms.

SCOPE OF BARGAINING

The range of subjects negotiated between school districts and employee organizations during the collective bargaining process. Scope includes matters relating to wages, hours and working conditions; PERB is responsible for interpreting disputes about scope.

SENATE BILLS

Major school finance laws that originated in the Senate passed by the California Legislature since 1972. See also Proposition(s) and Assembly Bill(s).

SB 90 (1972) instituted revenue limits.

SB 90 (1977) allowed school districts to submit claims to the state for reimbursement for increased costs resulting from state mandates or executive orders, following the guidelines adopted by the State Board of Control.

SB 1564 (1978) allocated property taxes to cities, counties, and schools after Proposition 13.

SB 813 (1983), major "reform" legislation, covers curriculum, graduation requirements, testing, mentor teachers, teacher evaluation, student discipline, incentive programs, funding, various studies, and the preparation of statewide curriculum standards.

SB 98 (1989) defined implementation along with AB 198 (1989) of Proposition 98 (1988), the Classroom Instructional Improvement and Accountability Act.

In other years funding for education is included in the state budget act and follow-up legislation.

SENORITY

A statutory system for protecting the job security of employees who have the longest periods of service in a district. With few exceptions, the seniority list is used to determine which employees will be the first to be laid off or rehired.

SERRANO V. PRIEST

The California Supreme Court decision that declared the system of financing schools unconstitutional because it violated the Equal

Protection clause of the state's Constitution.

The Court said that by 1980 the relative effort (tax rate) required of taxpayers for local schools must be nearly the same throughout the state and that differences in annual per pupil expenditures due to local wealth must be less than \$100. The impact of Proposition 13 settled the taxpayer equity provision. In 1983 a court review determined that sufficient compliance in reducing expenditure disparities had been achieved; subsequent appeals have not succeeded. In 1989-90 additional state funding is provided to school districts identified as "low wealth" districts

SESSION

The period during which the Legislature meets: **Regular** - the biennial session at which all classes of legislation may be considered; **Extraordinary** - a special session called by the Governor and limited to matters specified by him/her; **Daily** - each day's meeting: **Joint** - meeting of the two houses.

SHORTFALL

An insufficient allocation of money, requiring an additional appropriation or resulting in deficits.

SKELETON BILL

A measure introduced in outline form, with the substantive elements amended in at a future date.

SLIPPAGE

Savings in state school fund appropriations because of unexpected revenues raised when the assessed value of property grows at a faster rate than anticipated, allowing larger than projected amounts of local property taxes to be collected.

SQUEEZE

The restriction on annual inflation increases to the revenue limits based on the relative wealth of districts.

SPECIAL EDUCATION

Programs to identify and meet the educational needs of exceptional children, such as those with learning or physical handicaps. Federal law PL 94-142 requires that all handicapped children between 3 and 21 years be provided free and appropriate education.

SPLIT ROLL

A system for taxing business and industrial property at a different rate from individual homeowners.

SPONSOR

The person who, or group having, an idea and proposing it to a Legislative member for introduction in the form of a bill.

SPOT BILL

See "Skeleton Bill"

STATE ALLOCATION BOARD (SAB)

A regulatory agency that controls most state-aided capital outlay and deferred maintenance projects and distributes funds for them.

STATE TEACHERS' RETIREMENT SYSTEM (STRS)

State Teachers' Retirement System. State law requires certificated employees, school districts, and the state to contribute to this retirement fund.

STATUTES

Compilation of all enacted bills, chaptered by the Secretary of State in the order in which they became law, and published in book form by the State printer.

SUBVENTIONS

Provision of assistance or financial support, usually from higher governmental units to local governments or school districts, for example, to compensate for loss of funds due to tax exemption.

SUNSET

The termination of the regulation, but not necessarily the funding, for a categorical program. A schedule for the Legislature to consider the sunset of most state programs is in current law.

SUSPENSE FILE

A holding place for bills that carry appropriations over a specified dollar amount, the Suspense File is a function of the fiscal committees in both houses. Bills are generally held on the Suspense File before the adoption of the Budget Bill and just before the summer recess.

SUPPLEMENTAL ROLL

An additional property tax assessment required by local county auditors due to a revision in the AB 8 (1979) law relative to tax collections.

TENURE

A system of due process and employment guarantee for teachers. After serving a two-year probation period, teachers are assured continued employment in the school district unless very carefully defined procedures for dismissal or layoff are successfully followed

TIDELANDS OIL REVENUES

Money from oil on state-owned lands. When available, some of the revenues are appropriated for K-12 capital outlay needs.

URGENCY CLAUSE

A bill containing an urgency clause takes effect immediately upon the Governor's signature. A vote on the urgency clause must precede a vote on the bill and both votes require a two-thirds vote for passage.

TUITION TAX CREDITS

A reduction in state or federal income tax to offset a specified amount of money for private education tuition.

VARIABLE COSTS

Expenses that differ from district to district due to geographical, economic, or social conditions, for example, the cost of snow plows in mountainous areas or of high insurance rates in urban areas.

TWO-YEAR BILL

A bill which did not pass out of its first Policy Committee before the constitutional deadline and which will be carried over and acted upon when the Legislature reconvenes after the interim recess. If the bill does not pass its Policy Committee by the second year deadline, it is considered dead.

VETO

An action of a Governor in disapproval of a measure; may be overridden by a two-thirds vote of both houses.

UNIFICATION

Joining together of all or part of an elementary school district (K-8) and high school district (9-12) to form a new unified school district (K-12) with a single governing board.

VOUCHERS

Coupons issued by a state to individual children for admission to school and redeemed by those schools for cash. A voucher system could include public as well as private school students.

UNIFIED SCHOOL DISTRICT

A school district serving students from kindergarten through 12th grade.

WAIVERS

Permission from the State Board of Education to set aside the requirements of an Education Code provision upon the request of a school district.

UNIONIZATION

Joining together of two or more elementary or high school districts to form a single elementary or high school district.

YEAR-ROUND SCHOOLS

A schedule of classes throughout the calendar year to fully utilize school facilities. Students attend about three-quarters of the time, in various schedules determined by each district.

UNSECURED PROPERTY

Moveable property such as boats and airplanes. This property is taxed at the previous year's secured property tax rate.

URBAN IMPACT AID (UIA)

State aid to large, metropolitan districts and to qualifying high school and their feeder elementary districts. The money carries no restrictions on its use.