



SECOND PERIOD INTERIM REPORT

FY 2002/03

***PALM SPRINGS UNIFIED
SCHOOL DISTRICT***

March 11, 2003



NOTICE OF REVIEW

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

To the County Superintendent of Schools:

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

Date of Meeting: Mar 11, 2003

Signed _____
(President)

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

Signed _____

District Superintendent
or Designee

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

X POSITIVE CERTIFICATION

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

____ QUALIFIED CERTIFICATION

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

____ NEGATIVE CERTIFICATION

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

SUPPLEMENTAL INFORMATION

Report Prepared By: Evelyn Hernandez

Date Prepared: Feb 26, 2003

Telephone Number: 760-416-6155

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:			
		2002/03 Original Budget	2002/03 Board Approved Operating Budget	2002/03 Actuals to Date	2002/03 Projected Totals
01I	General Fund / County School Service Fund	S	S	S	S
09I	Charter Schools Fund				
11I	Adult Education Fund	GS	GS	GS	S
12I	Child Development Fund	GS	GS	GS	S
13I	Cafeteria Fund	GS	GS	GS	S
14I	Deferred Maintenance Fund	GS	GS	GS	S
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects	GS	GS	GS	S
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
21I	Building Fund	G	G	G	
25I	Capital Facilities Fund	GS	GS	GS	S
30I	State School Building Lease-Purchase Fund	GS	GS	GS	S
35I	County School Facilities Fund	G		G	
40I	Special Reserve Fund for Capital Outlay Projects	GS	GS	GS	S
51I	Bond Interest and Redemption Fund		G	G	
53I	Tax Override Fund				
56I	Debt Service Fund				
57I	Foundation Permanent Fund				
61I	Cafeteria Fund (Enterprise)				
63I	Other Enterprise Fund				
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund				
71I	Retiree Benefit Fund				
72I	Article XIII-B Fund				
73I	Foundation Private-Purpose Trust Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				
CHG	Change Order Form				
CI	Interim Certification				S
MYPI	Multiyear Projections				
RLI	Revenue Limit Summary	S	S		S
ROP	Regional Occupational Program				
01CSI	General Fund / County School Service Fund	S	S	S	S

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

Description	Object Codes	Summary - Unrestricted/Restricted					
		Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099	101,228,840.00	101,561,078.00	57,640,805.52	101,088,678.00	(474,400.00)	-0.47%
2) Federal Revenues	8100-8299	10,040,107.00	10,881,514.00	2,536,947.81	10,881,514.00	0.00	0.00%
3) Other State Revenues	8300-8599	16,594,121.00	17,626,152.00	7,706,742.41	17,929,008.00	201,854.00	1.15%
4) Other Local Revenues	8600-8799	12,368,811.00	12,737,850.00	4,354,003.39	12,479,915.00	(257,935.00)	-2.02%
5) TOTAL, REVENUES		140,227,879.00	142,806,594.00	72,238,499.13	142,278,113.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	72,088,065.00	73,889,418.00	39,845,923.83	73,889,418.00	0.00	0.00%
2) Classified Salaries	2000-2999	20,382,776.00	20,626,473.00	11,645,969.63	20,468,640.00	157,833.00	0.77%
3) Employee Benefits	3000-3999	27,108,010.00	27,175,348.99	15,400,946.05	27,093,828.99	81,520.00	0.30%
4) Books and Supplies	4000-4999	5,836,850.00	12,025,429.75	4,597,820.15	12,148,640.75	(123,211.00)	-1.02%
5) Services, Other Operating Expenses	5000-5999	14,518,710.00	14,898,675.71	7,992,976.29	15,217,724.71	(321,049.00)	-2.16%
6) Capital Outlay	6000-6599	2,454,544.00	2,542,260.00	411,588.77	2,542,260.00	0.00	0.00%
7) Other Outgo (excluding Direct Support/ Indirect Costs)	7100-7299 7400-7499	25,000.00	25,000.00	(1,095.00)	25,000.00	0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399	(408,200.00)	(405,837.00)	0.00	(405,026.00)	(811.00)	0.20%
9) TOTAL, EXPENDITURES		142,001,557.00	150,554,768.45	79,694,129.72	150,760,486.45		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)							
		(1,773,678.00)	(7,748,174.45)	(7,455,630.59)	(8,484,373.45)		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929	800,000.00	1,000,000.00	800,000.00	1,000,000.00	0.00	0.00%
b) Transfers Out	7810-7829	39,594.00	39,594.00	0.00	0.00	39,594.00	100.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7830-7899	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00%
4) TOTAL, OTHER FINANCING SOURCES/USES		760,406.00	960,406.00	800,000.00	1,000,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)							
		(1,013,272.00)	(6,787,768.45)	(6,655,630.59)	(7,484,373.45)		
F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	9,236,272.00	15,098,535.20		15,098,535.20	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1-Audited (F1a + F1b)		9,236,272.00	15,098,535.20		15,098,535.20		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		9,236,272.00	15,098,535.20		15,098,535.20		
2) Ending Balance, June 30 (E + F1e)		8,223,000.00	8,310,766.75		7,614,161.75		

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

Description	Object Codes	Summary - Unrestricted/Restricted				
		Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)
Components of Ending Fund Balance						
a) Reserved Amounts						
Revolving Cash	9711	50,000.00	50,000.00		50,000.00	
Stores	9712	275,000.00	275,000.00		275,000.00	
Prepaid Expenditures	9713	0.00	0.00		0.00	
All Others	9719	0.00	0.00		0.00	
General Reserve (EC 42124)	9730	0.00	0.00		0.00	
Legally Restricted Balances	9740	0.00	0.00		0.00	
b) Designated Amounts						
Designated for Economic Uncertainties	9770	4,459,375.00	4,130,424.82		3,758,950.82	
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	0.00	0.00		0.00	
Other Designations	9780	3,438,625.00	3,855,341.93		3,530,210.93	
c) Undesignated Amount						
Undesignated Amount	9790				0.00	
d) Unappropriated Amount						
Unappropriated Amount	9790	0.00	0.00			

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

Description	Object Codes	Summary - UNRESTRICTED -- Resources 0000-1999					
		Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099	98,234,016.00	98,588,254.00	57,640,805.52	98,063,854.00	(474,400.00)	-0.48%
2) Federal Revenues	8100-8299	122,000.00	122,000.00	81,787.84	122,000.00	0.00	0.00%
3) Other State Revenues	8300-8599	9,305,155.00	9,952,250.00	3,340,849.33	10,157,104.00	204,854.00	2.06%
4) Other Local Revenues	8600-8799	1,648,071.00	1,648,071.00	463,076.80	1,390,136.00	(257,935.00)	-15.65%
5) TOTAL REVENUES		109,309,242.00	110,290,575.00	61,508,519.29	109,783,084.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	59,378,359.00	60,533,419.00	32,871,362.90	60,533,419.00	0.00	0.00%
2) Classified Salaries	2000-2999	13,259,854.00	13,034,354.00	7,415,278.38	12,876,521.00	157,833.00	1.21%
3) Employee Benefits	3000-3999	21,301,887.00	21,169,573.00	12,458,044.72	21,087,188.00	82,375.00	0.39%
4) Books and Supplies	4000-4999	3,148,900.00	5,597,284.00	1,800,898.15	5,721,390.00	(124,088.00)	-2.22%
5) Services, Other Operating Expenses	5000-5999	10,506,217.00	10,628,273.00	6,487,767.44	10,953,404.00	(325,131.00)	-3.06%
6) Capital Outlay	6000-6599	572,216.00	551,126.00	234,424.73	551,126.00	0.00	0.00%
7) Other Outgo (excluding Direct Support/ Indirect Costs)	7100-7299 7400-7499	25,000.00	25,000.00	(1,095.00)	25,000.00	0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399	(924,277.00)	(1,025,847.00)	(58,002.01)	(1,026,118.00)	271.00	-0.03%
9) TOTAL EXPENDITURES		107,264,256.00	110,513,192.00	61,008,679.31	110,721,910.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		2,044,986.00	(222,617.00)	497,839.98	(938,816.00)		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929	800,000.00	1,000,000.00	800,000.00	1,000,000.00	0.00	0.00%
b) Transfers Out	7610-7629	39,594.00	39,594.00	0.00	0.00	39,594.00	100.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	(3,270,275.00)	(3,270,275.00)	(5,627.47)	(3,270,275.00)	0.00	0.00%
4) TOTAL OTHER FINANCING SOURCES/USES		(2,509,869.00)	(2,309,869.00)	794,372.53	(2,270,275.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(464,883.00)	(2,532,486.00)	1,292,212.51	(3,229,081.00)		
F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	5,249,258.00	7,617,297.82		7,617,297.82	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1-Audited (F1a + F1b)		5,249,258.00	7,617,297.82		7,617,297.82		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		5,249,258.00	7,617,297.82		7,617,297.82		
2) Ending Balance, June 30 (E + F1e)		4,784,375.00	5,084,811.82		4,388,206.82		

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

Description	Object Codes	Summary - UNRESTRICTED -- Resources 0000-1999					
		Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
Components of Ending Fund Balance							
a) Reserved Amounts							
Revolving Cash	9711	50,000.00	50,000.00		50,000.00		
Stores	9712	275,000.00	275,000.00		275,000.00		
Prepaid Expenditures	9713	0.00	0.00		0.00		
All Others	9719	0.00	0.00		0.00		
General Reserve (EC 42124)	9730	0.00	0.00		0.00		
Legally Restricted Balances	9740	0.00	0.00		0.00		
b) Designated Amounts							
Designated for Economic Uncertainties	9770	4,459,375.00	4,130,424.82		3,759,950.82		
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	0.00	0.00		0.00		
Other Designations	9780	0.00	829,387.00		304,258.00		
c) Undesignated Amount							
	9790				0.00		
d) Unappropriated Amount							
	9790	0.00	0.00				

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

		Summary - RESTRICTED -- Resources 2000-9999					
Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099	2,992,824.00	2,992,824.00	0.00	2,992,824.00	0.00	0.00%
2) Federal Revenues	8100-8299	9,918,107.00	10,759,514.00	2,475,159.97	10,759,514.00	0.00	0.00%
3) Other State Revenues	8300-8599	7,285,988.00	7,873,902.00	4,365,893.08	7,870,902.00	(3,000.00)	-0.04%
4) Other Local Revenues	8600-8799	10,718,740.00	11,089,779.00	3,890,928.79	11,089,779.00	0.00	0.00%
5) TOTAL REVENUES		30,918,637.00	32,516,019.00	10,731,979.84	32,513,019.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	12,709,708.00	13,135,999.00	6,974,560.93	13,135,999.00	0.00	0.00%
2) Classified Salaries	2000-2999	7,122,824.00	7,592,119.00	4,230,691.25	7,592,119.00	0.00	0.00%
3) Employee Benefits	3000-3999	5,806,123.00	6,005,775.99	2,942,001.33	6,006,630.99	(855.00)	-0.01%
4) Books and Supplies	4000-4999	2,689,750.00	6,428,135.75	2,796,922.00	6,427,280.75	855.00	0.01%
5) Services, Other Operating Expenses	5000-5999	4,010,483.00	4,268,402.71	1,505,208.85	4,264,320.71	4,082.00	0.10%
6) Capital Outlay	6000-6599	1,862,328.00	1,991,134.00	177,164.04	1,991,134.00	0.00	0.00%
7) Other Outgo (excluding Direct Support/ Indirect Costs)	7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399	516,077.00	620,010.00	58,002.01	621,092.00	(1,082.00)	-0.17%
9) TOTAL EXPENDITURES		34,737,301.00	40,041,576.45	18,685,450.41	40,036,576.45		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(3,818,664.00)	(7,525,557.45)	(7,953,470.57)	(7,525,557.45)		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00%
b) Transfers Out	7610-7629	0.00	0.00	0.00	0.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	3,270,275.00	3,270,275.00	5,627.47	3,270,275.00	0.00	0.00%
4) TOTAL OTHER FINANCING SOURCES/USES		3,270,275.00	3,270,275.00	5,627.47	3,270,275.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(548,389.00)	(4,255,282.45)	(7,947,843.10)	(4,255,282.45)		
F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	3,987,014.00	7,481,237.38		7,481,237.38	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1-Audited (F1a + F1b)		3,987,014.00	7,481,237.38		7,481,237.38		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		3,987,014.00	7,481,237.38		7,481,237.38		
2) Ending Balance, June 30 (E + F1e)		3,438,625.00	3,225,954.93		3,225,954.93		

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

		Summary - RESTRICTED -- Resources 2000-9999					
Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
Components of Ending Fund Balance							
a) Reserved Amounts							
Revolving Cash	9711	0.00	0.00		0.00		
Stores	9712	0.00	0.00		0.00		
Prepaid Expenditures	9713	0.00	0.00		0.00		
All Others	9719	0.00	0.00		0.00		
General Reserve (EC 42124)	9730	0.00	0.00		0.00		
Legally Restricted Balances	9740	0.00	0.00		0.00		
b) Designated Amounts							
Designated for Economic Uncertainties	9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	0.00	0.00		0.00		
Other Designations	9780	3,438,025.00	3,225,954.93		3,225,954.93		
c) Undesignated Amount							
	9790				0.00		
d) Unappropriated Amount							
	9790	0.00	0.00				

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

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099	465,666.00	465,666.00	230,433.00	465,666.00	0.00	0.00%
2) Federal Revenues	8100-8299	112,300.00	112,300.00	41,564.15	112,300.00	0.00	0.00%
3) Other State Revenues	8300-8599	219,041.00	474,110.00	257,130.72	457,269.00	(16,841.00)	-3.55%
4) Other Local Revenues	8600-8799	95,400.00	95,400.00	66,287.79	95,400.00	0.00	0.00%
5) TOTAL REVENUES		892,407.00	1,147,476.00	595,415.66	1,130,635.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	403,891.00	501,501.00	273,175.01	501,501.00	0.00	0.00%
2) Classified Salaries	2000-2999	166,959.00	218,302.00	97,657.37	215,380.00	2,942.00	1.35%
3) Employee Benefits	3000-3999	146,034.00	181,678.00	79,847.25	180,338.00	1,340.00	0.74%
4) Books and Supplies	4000-4999	146,484.00	209,792.00	45,102.15	202,742.00	7,050.00	3.36%
5) Services, Other Operating Expenses	5000-5999	20,848.00	37,072.00	17,252.83	32,374.00	4,698.00	12.67%
6) Capital Outlay	6000-6999	0.00	2,500.00	0.00	2,500.00	0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399	71,393.00	71,393.00	0.00	70,582.00	811.00	1.14%
9) TOTAL EXPENDITURES		955,419.00	1,222,238.00	513,034.71	1,205,397.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)							
		(63,012.00)	(74,762.00)	82,380.95	(74,762.00)		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00%
b) Transfers Out	7610-7629	0.00	0.00	0.00	0.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00%
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)							
		(63,012.00)	(74,762.00)	82,380.95	(74,762.00)		
F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	104,237.00	114,873.50		114,873.50	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		104,237.00	114,873.50		114,873.50		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Net Beginning Balance		104,237.00	114,873.50		114,873.50		
2) Ending Balance, June 30 (E + F1e)		41,225.00	40,111.50		40,111.50		

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

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
Components of Ending Fund Balance							
a) Reserve for							
Revolving Cash	9711	0.00	0.00		0.00		
Stores	9712	0.00	0.00		0.00		
Prepaid Expenditures	9713	0.00	0.00		0.00		
All Others	9719	0.00	0.00		0.00		
General Reserve	9730	0.00	0.00		0.00		
Legally Restricted Balance	9740	0.00	0.00		0.00		
b) Designated Amounts							
Designated for Economic Uncertainties	9770	41,225.00	31,151.28		31,151.28	0.00	0.00%
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	0.00	0.00		0.00	0.00	0.00%
Other Designations	9780	0.00	8,960.24		8,960.24		
c) Undesignated Amount							
	9790				0.00		
d) Unappropriated Amount							
	9790	0.00	0.00				

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

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.00%
2) Federal Revenues	8100-8299	186,498.00	190,870.00	115,158.00	190,870.00	0.00	0.00%
3) Other State Revenues	8300-8599	1,387,181.00	1,443,889.00	847,753.14	1,504,453.00	60,564.00	4.19%
4) Other Local Revenues	8600-8799	89,000.00	174,109.00	143,388.80	174,109.00	0.00	0.00%
5) TOTAL REVENUES		1,662,677.00	1,808,868.00	1,106,299.94	1,869,432.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	481,571.00	481,571.00	273,662.91	481,571.00	0.00	0.00%
2) Classified Salaries	2000-2999	525,590.00	525,590.00	328,524.52	535,020.00	(9,430.00)	-1.79%
3) Employee Benefits	3000-3999	374,937.00	374,937.00	200,475.28	375,700.00	(763.00)	-0.20%
4) Books and Supplies	4000-4999	257,445.00	318,836.00	39,562.51	322,292.00	(3,656.00)	-1.15%
5) Services, Other Operating Expenses	5000-5999	41,529.00	41,529.00	11,767.12	48,650.00	(7,121.00)	-17.15%
6) Capital Outlay	6000-6999	0.00	85,000.00	148,000.00	85,000.00	0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399	21,199.00	21,199.00	0.00	21,199.00	0.00	0.00%
9) TOTAL EXPENDITURES		1,702,271.00	1,848,462.00	1,001,992.34	1,869,432.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)							
		(39,594.00)	(39,594.00)	104,307.60	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929	39,594.00	39,594.00	0.00	0.00	(39,594.00)	-100.00%
b) Transfers Out	7610-7629	0.00	0.00	0.00	0.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00%
4) TOTAL OTHER FINANCING SOURCES/USES		39,594.00	39,594.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)							
		0.00	0.00	104,307.60	0.00		
F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	2,000.00	2,000.00		2,000.00	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		2,000.00	2,000.00		2,000.00		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Net Beginning Balance		2,000.00	2,000.00		2,000.00		
2) Ending Balance, June 30 (E + F1e)		2,000.00	2,000.00		2,000.00		

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

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

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

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.00%
2) Federal Revenues	8100-8299	3,346,297.00	3,346,297.00	864,109.34	3,346,297.00	0.00	0.00%
3) Other State Revenues	8300-8599	189,045.00	189,045.00	31,143.50	189,045.00	0.00	0.00%
4) Other Local Revenues	8600-8799	2,994,516.00	2,994,516.00	1,355,245.42	2,994,516.00	0.00	0.00%
5) TOTAL REVENUES		6,529,858.00	6,529,858.00	2,250,498.26	6,529,858.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0.00	0.00%
2) Classified Salaries	2000-2999	2,296,897.00	2,154,673.00	493,276.48	2,154,673.00	0.00	0.00%
3) Employee Benefits	3000-3999	1,020,965.00	981,862.00	449,225.25	981,862.00	0.00	0.00%
4) Books and Supplies	4000-4999	2,783,900.00	2,800,000.00	1,265,595.72	2,800,000.00	0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	141,500.00	158,500.00	63,116.95	158,500.00	0.00	0.00%
6) Capital Outlay	6000-6999	0.00	100,000.00	16,559.23	100,000.00	0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399	315,608.00	313,245.00	0.00	313,245.00	0.00	0.00%
9) TOTAL EXPENDITURES		6,528,870.00	6,508,280.00	2,287,773.63	6,508,280.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)							
		988.00	21,578.00	(37,275.37)	21,578.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00%
b) Transfers Out	7610-7629	0.00	0.00	0.00	0.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00%
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)							
		988.00	21,578.00	(37,275.37)	21,578.00		
F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	251,728.00	277,660.30		277,660.30	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		251,728.00	277,660.30		277,660.30		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Net Beginning Balance		251,728.00	277,660.30		277,660.30		
2) Ending Balance, June 30 (E + F1e)		252,716.00	299,238.30		299,238.30		

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

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

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

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.00%
2) Federal Revenues	8100-8299	0.00	0.00	0.00	0.00	0.00	0.00%
3) Other State Revenues	8300-8599	0.00	751,742.00	0.00	673,335.00	(78,407.00)	-10.43%
4) Other Local Revenues	8600-8799	4,000.00	4,000.00	1,087.95	4,000.00	0.00	0.00%
5) TOTAL, REVENUES		4,000.00	755,742.00	1,087.95	677,335.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0.00	0.00%
2) Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.00%
3) Employee Benefits	3000-3999	0.00	0.00	0.00	0.00	0.00	0.00%
4) Books and Supplies	4000-4999	0.00	12,709.00	6,536.17	12,709.00	0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	0.00	93,456.00	41,925.21	93,456.00	0.00	0.00%
6) Capital Outlay	6000-6999	0.00	534,835.00	181,377.00	534,835.00	0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.00%
9) TOTAL, EXPENDITURES		0.00	641,000.00	229,838.38	641,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)							
		4,000.00	114,742.00	(228,750.43)	38,335.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929	0.00	751,742.00	577,985.00	577,985.00	(173,757.00)	-23.11%
b) Transfers Out	7610-7629	0.00	0.00	0.00	0.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00%
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	751,742.00	577,985.00	577,985.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)							
		4,000.00	888,484.00	349,234.57	614,320.00		
F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	188,221.00	213,212.92		213,212.92	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		188,221.00	213,212.92		213,212.92		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Net Beginning Balance		188,221.00	213,212.92		213,212.92		
2) Ending Balance, June 30 (E + F1e)		192,221.00	1,079,698.92		827,532.92		

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

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
Components of Ending Fund Balance							
a) Reserve for							
Revolving Cash	9711	0.00	0.00		0.00		
Stores	9712	0.00	0.00		0.00		
Prepaid Expenditures	9713	0.00	0.00		0.00		
All Others	9719	0.00	0.00		0.00		
General Reserve	9730	0.00	0.00		0.00		
Legally Restricted Balance	9740	0.00	0.00		0.00		
b) Designated Amounts							
Designated for Economic Uncertainties	9770	0.00	0.00		0.00	0.00	0.00%
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	0.00	0.00		0.00	0.00	0.00%
Other Designations	9780	192,221.00	1,079,696.92		827,532.92		
c) Undesignated Amount							
	9790				0.00		
d) Unappropriated Amount							
	9780	0.00	0.00				

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

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.00%
2) Federal Revenues	8100-8299	0.00	0.00	0.00	0.00	0.00	0.00%
3) Other State Revenues	8300-8599	0.00	0.00	0.00	0.00	0.00	0.00%
4) Other Local Revenues	8600-8799	50,900.00	50,900.00	12,789.07	50,900.00	0.00	0.00%
5) TOTAL REVENUES		50,900.00	50,900.00	12,789.07	50,900.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0.00	0.00%
2) Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.00%
3) Employee Benefits	3000-3999	0.00	0.00	0.00	0.00	0.00	0.00%
4) Books and Supplies	4000-4999	0.00	0.00	0.00	0.00	0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	0.00	0.00	0.00	0.00	0.00	0.00%
6) Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.00%
9) TOTAL EXPENDITURES		0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)							
		50,900.00	50,900.00	12,789.07	50,900.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929	0.00	0.00	0.00	5,760,531.00	5,760,531.00	0.00%
b) Transfers Out	7610-7629	800,000.00	1,000,000.00	800,000.00	1,000,000.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00%
4) TOTAL OTHER FINANCING SOURCES/USES		(800,000.00)	(1,000,000.00)	(800,000.00)	4,760,531.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)							
		(749,100.00)	(949,100.00)	(787,210.93)	4,811,431.00		
F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	2,547,120.00	4,048,018.63		4,048,018.63	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		2,547,120.00	4,048,018.63		4,048,018.63		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Net Beginning Balance		2,547,120.00	4,048,018.63		4,048,018.63		
2) Ending Balance, June 30 (E + F1e)		1,798,020.00	3,098,918.63		8,859,449.63		

* Special Reserve
5.0 Acres - Sale of Land
3.0

INSTR # 166,000
PAR # 57

State # rec'd during 2002/03 - Capital Projects Reserve
Cmts during year / Cmts during 2003/04

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

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
Components of Ending Fund Balance							
a) Reserve for							
Revolving Cash	9711	0.00	0.00		0.00		
Stores	9712	0.00	0.00		0.00		
Prepaid Expenditures	9713	0.00	0.00		0.00		
All Others	9719	0.00	0.00		0.00		
General Reserve	9730	0.00	0.00		0.00		
Legally Restricted Balance	9740	0.00	0.00		0.00		
b) Designated Amounts							
Designated for Economic Uncertainties	9770	1,798,020.00	3,098,918.83		8,859,449.83	5,760,531.00	185.89%
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	0.00	0.00		0.00	0.00	0.00%
Other Designations	9780	0.00	0.00		0.00		
c) Undesignated Amount							
	9790				0.00		
d) Unappropriated Amount							
	9790	0.00	0.00				

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

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.00%
2) Federal Revenues	8100-8299	0.00	0.00	0.00	0.00	0.00	0.00%
3) Other State Revenues	8300-8599	0.00	0.00	0.00	0.00	0.00	0.00%
4) Other Local Revenues	8600-8799	400,000.00	112,000.00	98,329.11	226,922.00	114,922.00	102.61%
5) TOTAL, REVENUES		400,000.00	112,000.00	98,329.11	226,922.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0.00	0.00%
2) Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.00%
3) Employee Benefits	3000-3999	0.00	0.00	0.00	0.00	0.00	0.00%
4) Books and Supplies	4000-4999	0.00	18,204.00	18,203.64	18,204.00	0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	2,500.00	772,028.46	847,858.12	1,076,950.46	(304,922.00)	-39.50%
6) Capital Outlay	6000-6999	15,880,558.00	23,150,999.90	12,445,462.32	29,813,101.90	(8,482,102.00)	-27.91%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.00%
9) TOTAL, EXPENDITURES		15,883,058.00	23,941,232.36	13,311,324.08	30,708,256.36		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)							
		(15,483,058.00)	(23,829,232.36)	(13,212,994.97)	(30,481,334.36)		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00%
b) Transfers Out	7610-7629	0.00	0.00	20,823.12	0.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	10,000,000.00	10,043,256.65	10,158,811.27	30,043,256.65	20,000,000.00	199.14%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00%
4) TOTAL, OTHER FINANCING SOURCES/USES		10,000,000.00	10,043,256.65	10,137,988.15	30,043,256.65		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)							
		(5,483,058.00)	(13,785,975.71)	(3,075,006.82)	(438,077.71)		
F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	16,699,066.00	14,497,067.71		14,497,067.71	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		16,699,066.00	14,497,067.71		14,497,067.71		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Net Beginning Balance		16,699,066.00	14,497,067.71		14,497,067.71		
2) Ending Balance, June 30 (E + F1e)		11,216,010.00	711,092.00		14,058,990.00		

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

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
Components of Ending Fund Balance							
a) Reserve for							
Revolving Cash	9711	0.00	0.00		0.00		
Stores	9712	0.00	0.00		0.00		
Prepaid Expenditures	9713	0.00	0.00		0.00		
All Others	9719	0.00	0.00		0.00		
General Reserve	9730	0.00	0.00		0.00		
Legally Restricted Balance	9740	0.00	0.00		0.00		
b) Designated Amounts							
Designated for Economic Uncertainties	9770	0.00	0.00		0.00	0.00	0.00%
Designated for the Unrealized Gains of investments and Cash in County Treasury	9775	0.00	0.00		0.00	0.00	0.00%
Other Designations	9780	11,218,010.00	711,092.00		14,058,990.00		
c) Undesignated Amount							
	9790				0.00		
d) Unappropriated Amount							
	9790	0.00	0.00				

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

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.00%
2) Federal Revenues	8100-8299	0.00	0.00	0.00	0.00	0.00	0.00%
3) Other State Revenues	8300-8599	0.00	0.00	0.00	0.00	0.00	0.00%
4) Other Local Revenues	8600-8799	3,528,030.00	3,528,030.00	4,040,251.68	4,528,030.00	1,000,000.00	28.34%
5) TOTAL, REVENUES		3,528,030.00	3,528,030.00	4,040,251.68	4,528,030.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0.00	0.00%
2) Classified Salaries	2000-2999	454,001.00	454,001.00	284,017.31	611,834.00	(157,833.00)	-34.76%
3) Employee Benefits	3000-3999	164,327.00	164,327.00	80,762.50	225,751.00	(81,424.00)	-37.38%
4) Books and Supplies	4000-4999	405,000.00	319,898.00	222,466.47	453,480.00	(133,582.00)	-41.78%
5) Services, Other Operating Expenses	5000-5999	952,279.00	1,310,222.00	879,027.35	1,503,561.00	(193,339.00)	-14.78%
6) Capital Outlay	6000-6999	462,108.00	1,422,165.00	1,192,582.90	2,938,239.00	(1,516,074.00)	-106.60%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.00%
9) TOTAL, EXPENDITURES		2,437,715.00	3,670,613.00	2,639,856.53	5,732,865.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		1,090,315.00	(142,583.00)	1,401,395.15	(1,204,835.00)		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00%
b) Transfers Out	7610-7629	0.00	751,742.00	577,985.00	577,985.00	173,757.00	23.11%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00%
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	(751,742.00)	(577,985.00)	(577,985.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		1,090,315.00	(894,325.00)	823,410.15	(1,782,820.00)		
F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	917,776.00	3,012,865.79		3,012,865.79	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		917,776.00	3,012,865.79		3,012,865.79		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Net Beginning Balance		917,776.00	3,012,865.79		3,012,865.79		
2) Ending Balance, June 30 (E + F1e)		2,008,091.00	2,118,560.79		1,230,065.79		

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

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
Components of Ending Fund Balance							
a) Reserve for							
Revolving Cash	9711	0.00	0.00		0.00		
Stores	9712	0.00	0.00		0.00		
Prepaid Expenditures	9713	0.00	0.00		0.00		
All Others	9719	0.00	0.00		0.00		
General Reserve	9730	0.00	0.00		0.00		
Legally Restricted Balance	9740	0.00	0.00		0.00		
b) Designated Amounts							
Designated for Economic Uncertainties	9770	0.00	0.00		0.00	0.00	0.00%
Designated for the Unrealized Gains of Investments and Cash In County Treasury	9775	0.00	0.00		0.00	0.00	0.00%
Other Designations	9780	2,008,091.00	2,118,560.79		1,230,065.79		
c) Undesignated Amount							
	9790				0.00		
d) Unappropriated Amount							
	9790	0.00	0.00				

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

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.00%
2) Federal Revenues	8100-8299	0.00	0.00	0.00	0.00	0.00	0.00%
3) Other State Revenues	8300-8599	0.00	0.00	0.00	0.00	0.00	0.00%
4) Other Local Revenues	8600-8799	1,800.00	1,800.00	961.36	1,800.00	0.00	0.00%
5) TOTAL REVENUES		1,800.00	1,800.00	961.36	1,800.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0.00	0.00%
2) Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.00%
3) Employee Benefits	3000-3999	0.00	0.00	0.00	0.00	0.00	0.00%
4) Books and Supplies	4000-4999	0.00	0.00	0.00	0.00	0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	0.00	0.00	0.00	0.00	0.00	0.00%
6) Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.00%
9) TOTAL EXPENDITURES		0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		1,800.00	1,800.00	961.36	1,800.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8810-8929	0.00	0.00	0.00	0.00	0.00	0.00%
b) Transfers Out	7610-7629	0.00	0.00	0.00	0.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00%
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		1,800.00	1,800.00	961.36	1,800.00		
F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	92,590.00	89,222.54		89,222.54	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		92,590.00	89,222.54		89,222.54		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Net Beginning Balance		92,590.00	89,222.54		89,222.54		
2) Ending Balance, June 30 (E + F1e)		94,390.00	91,022.54		91,022.54		

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

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

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

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.00%
2) Federal Revenues	8100-8299	0.00	0.00	0.00	0.00	0.00	0.00%
3) Other State Revenues	8300-8599	0.00	0.00	0.00	0.00	0.00	0.00%
4) Other Local Revenues	8600-8799	0.00	0.00	2.18	0.00	0.00	0.00%
5) TOTAL REVENUES		0.00	0.00	2.19	0.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0.00	0.00%
2) Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.00%
3) Employee Benefits	3000-3999	0.00	0.00	0.00	0.00	0.00	0.00%
4) Books and Supplies	4000-4999	0.00	0.00	2.15	0.00	0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	0.00	0.00	0.00	0.00	0.00	0.00%
6) Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.00%
9) TOTAL EXPENDITURES		0.00	0.00	2.15	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)							
		0.00	0.00	0.04	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00%
b) Transfers Out	7610-7629	0.00	0.00	0.00	0.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00%
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)							
		0.00	0.00	0.04	0.00		
F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	31,505.00	0.00		0.00	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		31,505.00	0.00		0.00		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Net Beginning Balance		31,505.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		31,505.00	0.00		0.00		

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

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
Components of Ending Fund Balance							
a) Reserve for							
Revolving Cash	9711	0.00	0.00		0.00		
Stores	9712	0.00	0.00		0.00		
Prepaid Expenditures	9713	0.00	0.00		0.00		
All Others	9718	0.00	0.00		0.00		
General Reserve	9730	0.00	0.00		0.00		
Legally Restricted Balance	9740	0.00	0.00		0.00		
b) Designated Amounts							
Designated for Economic Uncertainties	9770	0.00	0.00		0.00	0.00	0.00%
Designated for the Unrealized Gains of Investments and Cash In County Treasury	9775	0.00	0.00		0.00	0.00	0.00%
Other Designations	9780	31,505.00	0.00		0.00		
c) Undesignated Amount							
	9790				0.00		
d) Unappropriated Amount							
	9790	0.00	0.00				

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

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.00%
2) Federal Revenues	8100-8299	0.00	0.00	0.00	0.00	0.00	0.00%
3) Other State Revenues	8300-8599	0.00	0.00	0.00	0.00	0.00	0.00%
4) Other Local Revenues	8600-8799	16,000.00	16,000.00	4,034.59	16,000.00	0.00	0.00%
5) TOTAL REVENUES		16,000.00	16,000.00	4,034.59	16,000.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0.00	0.00%
2) Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.00%
3) Employee Benefits	3000-3999	0.00	0.00	0.00	0.00	0.00	0.00%
4) Books and Supplies	4000-4999	0.00	0.00	0.00	0.00	0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	0.00	0.00	0.00	0.00	0.00	0.00%
6) Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.00%
9) TOTAL EXPENDITURES		0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		16,000.00	16,000.00	4,034.59	16,000.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929	0.00	751,742.00	577,985.00	577,985.00	(173,757.00)	-23.11%
b) Transfers Out	7610-7629	0.00	751,742.00	577,985.00	6,338,516.00	(5,586,774.00)	-743.18%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	611,000.00	611,000.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00%
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	(5,149,531.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		16,000.00	16,000.00	4,034.59	(5,133,531.00)		
F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	5,744,024.00	5,744,531.72		5,744,531.72	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		5,744,024.00	5,744,531.72		5,744,531.72		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Net Beginning Balance		5,744,024.00	5,744,531.72		5,744,531.72		
2) Ending Balance, June 30 (E + F1e)		5,760,024.00	5,760,531.72		611,000.72		

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

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
Components of Ending Fund Balance							
a) Reserve for							
Revolving Cash	9711	0.00	0.00		0.00		
Stores	9712	0.00	0.00		0.00		
Prepaid Expenditures	9713	0.00	0.00		0.00		
All Others	9719	0.00	0.00		0.00		
General Reserve	9730	0.00	0.00		0.00		
Legally Restricted Balance	9740	0.00	0.00		0.00		
Legally Restricted Balance	9740						
b) Designated Amounts							
Designated for Economic Uncertainties	9770	0.00	0.00		0.00	0.00	0.00%
Designated for the Unrealized Gains of Investments and Cash In County Treasury	9775	0.00	0.00		0.00	0.00	0.00%
Other Designations	9780	5,780,024.00	5,760,531.72		811,000.72		
c) Undesignated Amount							
	9790				0.00		
d) Unappropriated Amount							
	9780	0.00	0.00				

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

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.00%
2) Federal Revenues	8100-8299	0.00	0.00	0.00	0.00	0.00	0.00%
3) Other State Revenues	8300-8599	0.00	0.00	50,185.20	0.00	0.00	0.00%
4) Other Local Revenues	8600-8799	0.00	0.00	4,731,193.19	0.00	0.00	0.00%
5) TOTAL REVENUES		0.00	0.00	4,781,378.39	0.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0.00	0.00%
2) Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.00%
3) Employee Benefits	3000-3999	0.00	0.00	0.00	0.00	0.00	0.00%
4) Books and Supplies	4000-4999	0.00	0.00	0.00	0.00	0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	0.00	0.00	0.00	0.00	0.00	0.00%
6) Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	7,715,352.50	0.00	0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.00%
9) TOTAL EXPENDITURES		0.00	0.00	7,715,352.50	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)							
		0.00	0.00	(2,933,974.11)	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929	0.00	0.00	20,823.12	0.00	0.00	0.00%
b) Transfers Out	7610-7629	0.00	0.00	0.00	0.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00%
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	20,823.12	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)							
		0.00	0.00	(2,913,150.99)	0.00		
F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	0.00	5,210,711.15		0.00	(5,210,711.15)	-100.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		0.00	5,210,711.15		0.00		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Net Beginning Balance		0.00	5,210,711.15		0.00		
2) Ending Balance, June 30 (E + F1e)		0.00	5,210,711.15		0.00		

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

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

Description	ESTIMATED P-2 REPORT ADA (if declining enrollment)	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (C)	DIFFERENCE (Col. C - B) (D)	PERCENTAGE DIFFERENCE (Col. D / B) (E)
ELEMENTARY						
1. General Education		14,608.00	14,608.00	14,508.00	(100.00)	-1%
2. Special Education		450.00	450.00	450.00	0.00	0%
HIGH SCHOOL						
3. General Education		5,506.00	5,506.00	5,506.00	0.00	0%
4. Special Education		183.00	183.00	183.00	0.00	0%
COUNTY SUPPLEMENT						
5. County Community Schools		20.00	20.00	20.00	0.00	0%
6. Special Education		182.00	182.00	182.00	0.00	0%
7. TOTAL, ELEMENTARY, HIGH SCHOOL & COUNTY SUPPLEMENT	0.00	20,949.00	20,949.00	20,849.00	(100.00)	0%
8. ADA for Necessary Small Schools also included in lines 1 - 4.		0.00	0.00	0.00	0.00	0%
9. Regional Occupational Centers/Programs (ROC/P)		0.00	0.00	0.00	0.00	0%
CLASSES FOR ADULTS						
10. Concurrently Enrolled Secondary Students		10.00	10.00	10.00	0.00	0%
11. Adults Enrolled, State Apportioned		200.00	200.00	200.00	0.00	0%
12. Independent Study - (21 or older and 19 or over and not continuously enrolled)		0.00	0.00	0.00	0.00	0%
13. TOTAL, CLASSES FOR ADULTS	0.00	210.00	210.00	210.00	0.00	0%
14. Adults in Correctional Facilities		0.00	0.00	0.00	0.00	0%
15. ADA TOTALS (Sum of lines 7, 9, 13, & 14)	0.00	21,159.00	21,159.00	21,059.00	(100.00)	0%
SUMMER SCHOOL (Report in Hours)						
16. Elementary		350,524.00	350,524.00	350,524.00	0.00	0%
17. High School		207,768.00	207,768.00	207,768.00	0.00	0%
18. TOTAL, SUMMER SCHOOL HOURS	0.00	558,292.00	558,292.00	558,292.00	0.00	0%

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

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

Description	Form K-12 EDP No.	Original Budget	Approved Operating Budget	Projected Year Totals
BASE REVENUE LIMIT				
1. Base Revenue Limit per ADA	025	4,651.00	4,651.00	4,651.00
2. Inflation Increase	019	77.00	77.00	93.00
3. All Other Adjustments	---	0.00	0.00	0.00
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum lines 1 through 3)	024	4,728.00	4,728.00	4,744.00
TOTAL REVENUE LIMIT				
5. Total Base Revenue Limit				
a. Base Revenue Limit Per ADA (from line 4)	024	4,728.00	4,728.00	4,744.00
b. Total Revenue Limit ADA	033	20,949.00	20,949.00	20,849.00
c. Total Base Revenue Limit (5a times 5b)	034	99,046,872.00	99,046,872.00	98,907,656.00
6. Necessary Small Elementary School Allowance	209	0.00	0.00	0.00
7. Necessary Small High School Allowance	211	0.00	0.00	0.00
8. Necessary Small Continuation High School Increase	058	121,188.00	121,188.00	121,188.00
9. Gain or Loss from Interdistrict Attendance (PL 81-874)	045	0.00	0.00	0.00
10. Unemployment Insurance Increase	960	106,263.00	106,263.00	106,263.00
11. Meals for Needy Increase	370	672,936.00	672,936.00	673,370.00
12. Less: Class Size Penalties	084	0.00	0.00	0.00
13. Less: PERS Reduction (must agree with objects 8092 and 3800-3802, not applicable to Basic Aid districts)	085	1,896,286.00	1,896,286.00	1,882,000.00
14. Less: Transfer of Special Education SDC Revenues to County Offices	121	777,363.00	777,363.00	778,365.00
15. Less: Transfer of County Community School Revenues to County Offices	310	94,560.00	94,560.00	94,880.00
16. Less: Transfer of County NPS/LCI Revenues to County Offices	320	45,196.00	45,196.00	45,254.00
17. Summer School Core Programs	181	1,887,027.00	1,887,027.00	1,887,027.00
18. Remedial Programs	129	0.00	0.00	0.00
19. Apprentice Allowance	087	0.00	0.00	0.00
20. Community Day Schools	800	0.00	0.00	0.00
21. Less: Revenue Limit Adjustment:				
a. Longer Day/Year Penalty	060	0.00	0.00	0.00
b. Excess ROC/P Reserves	160	0.00	0.00	0.00
22. Pupil Promotion and Retention and Low STAR Score (Grades 2-6)	070	0.00	0.00	0.00
23. Elementary Intensive Reading (Grades K-4)	165	0.00	0.00	0.00
24. Beginning Teacher Salary Incentive Funding	670	309,673.00	309,673.00	309,673.00
25. Intensive Algebra Instruction Academics (Grades 7-8)	240	0.00	0.00	0.00
26. Other Revenue Limit Adjustments	062	0.00	0.00	0.00
27. Adjustment to Basic Aid Guarantee	223	0.00	0.00	0.00
28. All Other Adjustments	---	0.00	0.00	0.00
29. TOTAL, REVENUE LIMIT (Sum Lines 5c, 6 through 11, minus Lines 12 through 16, plus Lines 17 through 20, minus Lines 21a and b, plus Lines 22 through 28)		99,330,554.00	99,330,554.00	99,204,678.00

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

Description	Form K-12 EDP No.	Original Budget	Approved Operating Budget	Projected Year Totals
REVENUE LIMIT - LOCAL SOURCES				
30. Charter Schools In-lieu Taxes	124	0.00	0.00	0.00
31. Less: Property Taxes	117	27,592,875.00	27,592,875.00	28,425,950.00
32. Less: Miscellaneous Taxes	118	61,505.00	61,505.00	66,604.00
33. Less: Community Redevelopment Funds	125	0.00	0.00	0.00
34. TOTAL REVENUE LIMIT - LOCAL SOURCES (Line 30 minus Lines 31 through 33)		(27,654,380.00)	(27,654,380.00)	(28,492,554.00)
35. Less: Charter Schools General Purpose Block Grant (Unified Districts Only)	123	0.00	0.00	0.00
36. STATE AID ENTITLEMENT (Sum Lines 29 and 34, Minus Line 35)		71,676,174.00	71,676,174.00	70,712,124.00
37. BASIC AID ENTITLEMENT (For Basic Aid Districts only, Sum EDP 122, 223, 121, 310, 320, 181, 129, 070, 165, 240, 087, 700 and 800 of Form K-12)	---	0.00	0.00	0.00
38. NET STATE AID - REVENUE LIMIT (Greater of Line 36 or Line 37)		71,676,174.00	71,676,174.00	70,712,124.00
39. Less: Actual Revenue Limit State Apportionment Receipts (Apportionment Doc: Form K-12, Exhibit H, EDP 999)				
40. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 38 minus Line 39)				
CHARTER SCHOOLS				
41. General Purpose Entitlement				
a. For charter schools sponsored by an elementary, high school, or unified district (non-resident) (Worksheets CH/BG, CH/BG/UNR, Line A-13)	---	0.00	0.00	0.00
b. For county operated community school charters with Sec. 1981(b) pupils (Worksheet CH/BG/COE, Line A-13)	---	0.00	0.00	0.00

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

GENERAL FUND

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

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

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

II. Supplemental Information

1. Reserves

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

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

Your Minimum Reserve Level is:

(Based on Form A1, sum of lines 1 through 4, Column C, ESTIMATED REVENUE LIMIT, Projected Year Totals.)

3%

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

Special Education Pass-through Funds Reserve Exclusion

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

2. a. Does your office serve as the Administrative Unit (AU) of the SELPA? No

If no, pass-through funds cannot be excluded.

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

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

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

0.00

Minimum Reserve Level (Funds 01, 17 & 72)

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

a. Recommended Reserve Amount

(1) Total Expenditures, Transfers Out, and Other Uses (Form 011, column D, sum of lines B-9, D-1b and D-2b)	<u>150,763,486.45</u>
(2) Special Education Pass-through Funds (Special Education Pass-through Funds Reserve Exclusion Section, Line 3)	<u>0.00</u>
(3) Net Expenditures, Transfers Out, and Other Uses (Line a1 less Line a2)	<u>150,763,486.45</u>
(4) Recommended minimum reserve percentage	<u>3%</u>
(5) Total (Line a3 x Line a4)	<u>4,522,904.59</u>
(6) Recommended minimum reserve amount for this district (Line a5 or the greater of Line a5 or \$50,000 for a district with less than 1,001 ADA)	<u>4,522,904.59</u>

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

(1) General Fund - Designated for Economic Uncertainties (DEU) (Form 011, column D, #9770)	<u>3,758,950.82</u>
(2) General Fund - Undesignated (Form 011, column D, #9790)	<u>0.00</u>
(3) Special Reserve Fund (Form 171) - DEU (#9770)	<u>8,859,449.63</u>
(4) Special Reserve Fund (Form 171) - Undesignated (#9790)	<u> </u>
(5) Article XIII-B Fund (Form 721) - DEU (#9770)	<u> </u>
(6) Article XIII-B Fund (Form 721) - Undesignated (#9790)	<u> </u>
(7) Total projected unrestricted reserves (Sum of b1 through b6)	<u>12,618,400.45</u>

c. Do reserves meet the recommended minimum reserve amount? _____ Yes

If no, please explain below, or provide separate attachments explaining why the recommended reserve levels have not been met. The explanation must include reasons for any decrease from the original budget levels and how the reserves will be replenished in the subsequent fiscal year.

2. Components of Ending Fund Balance

Is the sum of the components of ending fund balance (Form 011, Lines F.2.a. and F.2.b., Column D) greater than the ending fund balance (Form 011, Line F.2., Column D)? _____ No

If yes, adjust the components of ending fund balance until the Unappropriated Amount (Form 011, Line F.2.c., Column D) is positive or zero.

3. Status of Employee Salary and Benefit Negotiations

	<u>Certificated</u>	<u>Classified</u>
a. Enter the number of FTEs projected in this interim report.	_____ <u>1,256.03</u>	_____ <u>738.34</u>
b. Enter the number of FTEs from the original adopted budget.	_____ <u>1,230.38</u>	_____ <u>736.65</u>
c. Are salary and benefit negotiations settled for the current fiscal year?	_____ <u>Yes</u>	_____ <u>Yes</u>

PLEASE NOTE If salary and benefit negotiations are not finalized, upon settlement 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.

d. If negotiations have not been settled:

1. Are any proposed or previously negotiated salary or benefit increases budgeted in expenditure objects 1000/2000 and 3000? (Yes/No/NA)	_____	_____
2. If yes, how much for each of the following:		
a. Salaries	_____	_____
b. Health and Welfare Benefits	_____	_____
3. What would an overall 1% increase for salaries and statutory benefits (i.e., STRS/PERS, FICA, UI, Workers' Comp) be estimated to cost in total dollars	_____	_____

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

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

No

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

Type of Commitment	# of Years	Balance July 1, 2002 Principal Only	2002/03 Payment (P & I)	2003/04 Payment (P & I)	2004/05 Payment (P & I)	Fund/ Object Code/ Resource
General Obligation Bonds	28	72,570,000.00	5,832,692.00	5,839,084.00	5,884,854.00	Sp Tax Assessment
State School Building Loans						
Other Postemployment Benefits	10	1,701,144.00	300,000.00	300,000.00	300,000.00	General Purpose Fund
Compensated Absences	10	623,964.00	60,000.00	60,000.00	60,000.00	General Purpose Fund
Certificates of Participation						
Capital Leases	4	670,161.00	191,326.00	191,326.00	191,326.00	Capital Facilities Fund
Other Commitments:						

Comments:

5. Status of Other Funds

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

No

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

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

6. Changes in Contributions

Compare the budgeted Contributions to the projected year totals:

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

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

7. Contingent Liabilities

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

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

PALM SPRINGS UNIFIED SCHOOL DISTRICT
ESTIMATED MONTHLY CASH FLOW
FISCAL YEAR 2002 / 2003
GENERAL FUND

ACTUALS THROUGH FEBRUARY 26, 2003

	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE
BEGINNING CASH	17,043,164	16,064,055	19,082,879	13,432,995	7,887,204	8,202,811	13,454,582	15,259,175	19,247,888	14,947,838	16,645,848	17,000,522
A. REVENUES												
Revenue Limit	4,215,213	9,194,389	5,483,288	5,541,843	8,002,977	13,633,201	11,590,135	19,764,787	5,509,553	7,914,485	13,532,766	5,650,416
Federal Revenues	7,402	109,668	352,532	24,534	380,187	1,100,821	561,804	3,085,597	384,890	651,767	1,305,003	2,124,809
Other State Revenues	187,269	560,298	541,264	598,288	2,031,963	2,258,724	1,530,935	734,812	1,313,288	4,845,588	69,582	755,850
Other Local Revenues	418,864	799,391	639,342	598,535	538,883	788,813	572,368	1,273,111	3,055,382	539,382	1,224,827	863,982
TOTAL RECEIPTS	4,838,748	10,663,725	6,988,468	12,173,660	10,954,040	17,778,539	14,255,240	15,658,077	10,272,882	14,281,228	16,151,979	9,388,787
B. EXPENDITURES												
Salaries and Benefits	4,792,202	6,919,303	10,347,184	11,680,237	10,904,427	10,721,427	10,512,525	10,839,697	10,819,844	10,575,257	11,656,801	10,359,676
Supplies and Services	531,456	2,984,181	2,319,820	1,583,887	1,698,035	910,965	2,352,460	1,173,458	3,448,288	2,684,019	2,686,602	2,987,284
Capital Outlays - 03, 06	1,830	70,865	114,857	99,281	84,920	13,738	16,320	40,548	688,172	323,287	138,654	838,001
Capital Outlays - Projects	0	0	0	0	0	0	0	0	0	0	0	0
Other Outgo	0	0	0	0	(1,065)	0	0	0	0	26,085	0	0
Direct Support / Ind Costs	0	0	0	0	0	0	0	0	0	0	0	(408,108)
TOTAL DISBURSEMENTS	6,325,490	9,974,149	2,781,871	13,582,344	12,928,287	11,646,118	12,881,305	12,062,853	14,957,385	13,609,886	14,482,857	13,578,852
Other Non-Revenue Transfer In	0	0	0	0	800,000	0	0	0	0	0	0	0
Temporary Loan - Developer Fees - Out	0	0	0	0	2,000,000	0	0	0	0	0	0	(2,000,000)
Temporary Loan - Developer Fees - In	0	0	0	0	0	0	0	0	0	0	0	2,000,000
Temporary Loan - Food Service - In	0	0	0	0	0	(250,000)	(300,000)	0	0	(250,000)	(250,000)	1,050,000
Temporary Loan - Food Service - Out	0	0	0	0	0	0	0	0	0	0	0	(1,050,000)
Temporary Loan - Reserves In	0	0	0	0	0	0	0	0	0	0	0	8,480,721
Temporary Loan - Reserves Out	0	0	0	0	0	0	0	0	0	0	0	(6,480,721)
Temporary Loan - Child Care In	0	0	0	0	0	0	0	0	0	0	0	193,500
Temporary Loan - Child Care Out	0	0	0	0	0	0	0	0	0	0	0	(193,500)
Other Outgo Transfer Out (Stores)	(48,002)	42,286	9,782	7,435	(24,589)	31,585	(12,057)	4,835	86,151	66,151	86,151	66,151
Food Service Expenditures	80,991	72,395	216,778	315,504	307,537	(180,823)	(238,066)	(275,799)	(300,725)	0	0	0
TOTAL OTHER SOURCES / USES	(32,929)	(114,862)	(228,658)	(222,839)	2,317,051	(100,823)	(51,887)	271,784	234,574	(316,151)	(316,151)	(66,151)
E. PRIOR YEAR TRANSACTIONS												
Accounts Receivable - 8200	3,333,762	409,417	347,204	698,442	1,350	701,638	510,784	3,772	149,791	371,586	21,702	409,385
Due From Other Funds - 8310	0	871,887	68,704	1,068,306	0	0	0	0	0	0	0	101,708
Accounts Payable - 9500	1,798,540	208,271	53,557	2,186	240,747	9,883	38,505	97,848	0	0	0	575,887
Due To Other Funds - 9810	4,560	811,044	212	128,000	0	11,285	(11,285)	0	0	0	0	2,490
Deferred Revenue - 9650	0	0	0	0	0	1,480,997	0	0	0	0	0	0
TOTAL PRIOR YEAR TRANSACTIONS	1,532,561	483,909	382,139	1,806,552	(239,397)	(786,327)	482,584	(99,176)	148,781	371,586	21,702	(67,004)
E. NET INCREASE/DECREASE (A-B+D+E)	1,010,991	1,028,824	(5,649,844)	(5,535,752)	305,407	5,251,852	1,904,813	3,988,712	(4,300,048)	698,910	1,354,674	(4,318,341)
County Year-End Adjustment	0	0	0	0	0	0	0	0	0	0	0	0
F. ENDING CASH (A+B+E)	19,054,055	19,091,879	13,432,995	7,887,204	8,202,811	13,454,582	15,259,175	19,247,888	14,947,838	16,645,848	17,000,522	17,043,164

**Palm Springs Unified School District
Combined Second Interim Report MYP as of January 31, 2003**

A	B	C	D	E	F	G	H	I	J	K	L	M	N
		Audited Actuals 1999-00	Audited Actuals 2000-01	Unaudited Actuals 2001-02	Percent of Change over PY	Second Interim 2002-03	Percent of Change over PY	Projected Budget 2003-04	Percent of Change over PY	Projected Budget 2004-05	Percent of Change over PY	Projected Budget 2005-06	Percent of Change over PY
8	Revenue Limit												
9	a Base RA, per ADA	0	0	0		4,744		4,744		4,849		4,965	
10	b Revenue Limit ADA	0	0	0		20,849		21,394		22,030		22,685	
11	c Total Base Revenue Limit	0	0	0		98,907,658		101,493,519		108,822,710		113,083,122	
12	d Other Revenue Limit	0	0	0		2,179,022		2,099,311		2,145,368		2,205,393	
13	e Plus: Other Adjustments (FY)	0	0	0		0		0		0		0	
14	f Revenue Limit Transfers	2,110,423	2,562,321	2,697,573	13.0%	0		0		0		0	
15	g Total Adj. Revenue Limit	76,371,987	86,080,501	94,160,505	8.3%	101,086,678	7.2%	103,592,830	2.4%	108,968,078	5.1%	115,288,515	5.8%
16	Federal	5,727,238	7,299,150	10,660,473	36.1%	10,981,514	2.0%	11,069,144	2.0%	11,321,127	2.0%	11,547,550	2.0%
17	State	17,439,556	27,393,253	23,899,246	-12.5%	17,828,008	-28.0%	18,059,788	1.3%	18,572,070	2.8%	19,198,121	3.3%
18	Local	11,805,822	11,589,377	11,938,870	3.0%	12,479,915	4.5%	12,507,718	0.2%	12,538,076	0.2%	12,565,002	0.2%
19	Transfers In & Other Sources	0	338,674	0		1,000,000	RDV/0	0		0	RDV/0	0	RDV/0
20	Total Revenues	113,454,828	135,793,276	143,556,467	5.7%	143,276,113	-0.2%	145,259,481	1.3%	151,397,352	4.2%	159,597,188	4.7%
21													
22													
23	Certificated Salaries												
24	a Base Salaries	0	0	0		71,639,351		74,270,000		77,280,883		80,522,000	
25	b Step and Column Adjustment	0	0	0		1,335,938		1,442,813		1,604,985		1,733,383	
26	c Cost-of-Living Adjustment	0	0	0		618,401		1,908,021		1,808,021		1,808,021	
27	d Other Adjustments	0	0	0		75,728		151,457		151,457		151,457	
28	e Total Certificated Salaries	55,307,187	64,985,299	73,089,593	12.4%	73,669,418	0.7%	77,770,292	5.5%	80,943,346	4.0%	84,312,881	4.1%
29	Classified Salaries	0	0	0		0		0		0		0	
30	a Base Salaries	0	0	0		20,039,311		20,346,843		20,674,906		21,030,628	
31	b Step and Column Adjustment	0	0	0		236,081		254,968		260,872		303,342	
32	c Cost-of-Living Adjustment	0	0	0		193,248		386,495		386,495		386,495	
33	d Other Adjustments	0	0	0		0		0		0		0	
34	e Total Classified Salaries	14,936,849	17,960,571	19,578,653	9.0%	20,468,640	4.0%	20,988,305	2.5%	21,342,273	1.6%	21,720,468	1.7%
35	Benefits	16,204,687	20,573,439	23,686,340	15.1%	27,093,828	14.3%	28,150,122	3.9%	29,698,837	5.3%	31,394,365	5.7%
36	Books & Supplies	6,986,645	5,780,678	9,191,195	56.8%	12,148,641	32.0%	5,439,365	-54.2%	5,530,283	1.8%	5,635,893	1.9%
37	Contracts & Services	12,756,835	13,415,228	14,857,027	10.7%	15,217,724	2.4%	15,156,914	-0.4%	15,647,964	3.2%	16,227,584	3.7%
38	Capital Outlay	5,293,898	4,868,326	2,166,858	-56.4%	2,542,260	17.2%	2,542,260	0.0%	2,542,260	0.0%	2,542,260	0.0%
39	Other Outgo	1,539,888	17,383	24,988	43.7%	25,000	0.0%	25,000	0.0%	25,000	0.0%	25,000	0.0%
40	Support Costs	(464,455)	(514,855)	(443,409)	-13.8%	(405,026)	-8.6%	(425,548)	-5.0%	(437,464)	-2.8%	(451,025)	-3.1%
41	Transfers Out & Other Uses	5,965,545	729,132	603,927	-17.1%	0	-100.0%	0		0		0	
42	Total Expenditures	118,227,079	127,825,497	142,755,170	11.6%	150,760,488	5.1%	149,646,709	-0.7%	155,280,479	3.7%	161,407,404	3.8%
43													
44	Net Increase (Decrease) to Fund	(4,772,253)	7,967,779	801,297	-99.8%	(7,484,373)	-103.6%	(4,397,228)	-41.3%	(3,893,127)	-11.2%	(2,810,215)	-27.8%
45													
46	Beginning Balance, July 1	11,930,353	7,158,100	14,297,239	89.7%	15,098,535	5.6%	7,614,162	-49.5%	3,228,934	-57.8%	(666,193)	-129.6%
47	Audit Adjust or Restatements	0	(628,640)	0		0		0		0		0	
48	Net Beginning Balance, July 1	11,930,353	6,529,460	14,297,239		15,098,535		7,614,162		3,228,934		(666,193)	
49	Ending Balance, June 30	7,158,100	14,297,239	15,098,536	5.6%	7,614,162	-49.5%	3,228,934	-57.8%	(666,193)	-129.6%	(3,476,408)	-421.8%
50	Reserve Amounts:												
51	Revolving Cash	50,000	50,000	50,000		50,000		50,000		50,000		50,000	
52	Stores	273,091	237,910	226,891		275,000		275,000		280,000		280,000	
53	Designated for Economic Uncert.	3,546,397	4,584,961	4,731,987		3,635,605		(1,076,754)		(4,974,861)		(7,785,087)	
54	Designated for Textbooks (Lottery)	0	0	62,986		0		0		0		0	
55	Designated for New SIS (Lottery)	2,672,838	6,164,963	4,415,159		284,256		609,387		609,387		609,387	
56	Designated for Tech 20%	615,774	118,774	20,000		123,346		123,346		123,346		123,346	
57	Designated for Lottery	0	697,184	26,908		123,346		123,346		123,346		123,346	
58	Designated for Redevelopment	0	2,443,447	3,675,466		3,225,955		3,225,955		3,225,955		3,225,955	
59	Designated for Carryovers	0	0	1,899,139		0		0		0		0	
60	3% Reserve Should Be =	3,546,812	3,834,765	4,282,655		4,522,815		4,499,401		4,658,714		4,842,222	
61	Res. Econ. Uncert. Above/Below 3%	(415)	1,447,380	476,240		(763,864)		(5,442,809)		(9,510,249)		(12,503,973)	
62	Special Reserve-Other (Titan Capital Equipment)	3,897,054	3,982,120	4,048,019		8,858,450		8,858,450		8,858,450		8,858,450	

Palm Springs Unified School District
Unrestricted Second Interim Report MYP as of January 31, 2003

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
	Audited Actuals 1999-00	Audited Actuals 2000-01	Unaudited Actuals 2001-02	Percent of Change over PY	Second Interim 2002-03	Percent of Change over PY	Projected Budget 2003-04	Percent of Change over PY	Projected Budget 2004-05	Percent of Change over PY	Projected Budget 2005-06	Percent of Change over PY		
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Palm Springs Unified School District
Restricted Second Interim Report MYP as of January 31, 2003

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
	Audited Actuals 1989-00	Audited Actuals 2000-01	Unaudited Actuals 2001-02	Percent of Change over PY	Second Interim 2002-03	Percent of Change over PY	Projected Budget 2003-04	Percent of Change over PY	Projected Budget 2004-05	Percent of Change over PY	Projected Budget 2005-06	Percent of Change over PY				
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	A	B	C	D	E	F	G	H	I	J
1	Palm Springs Unified School District									
2	Estimated Actuals and Budget Assumptions									
4	Actuals	2001/2002	2nd. Interim FY 2002/03		FY 2003/2004		FY 2004/2005		FY 2005/06	
5	Revenue Limit	3.87% COLA & 4.1% Growth	2% COLA & 3.18% Growth		NO COLA & 2.64% Growth		2.2% COLA & 3% Growth		2.8% COLA & 3% Growth	
6	Federal Revenues	Budget known entitlements	2% Increase		2% Increase		2% Increase		2% Increase	
7	State Revenues	Budget known entitlements	-Mega Item/Schiff Bustamante		No COLA		2.2% COLA		2.8% COLA	
8	Local Revenues	Budget known amounts	+2% COLA		2% Increase		2% Increase		2% Increase	
9	Certificated Salaries	5.22% COLA	3.18% Growth		2.64% Growth		3% Growth		3% Growth	
10	Classified Salaries	5.22% COLA	1% Increase		1% Increase		1% Increase		1% Increase	
11	Benefits	13.3% Increment in Health	16.5% Increment H&W		10% Increment H&W		10% Increment H&W		10% Increment H&W	
12	Books & Supplies	budget formulas w. no carryover	20% Workers Comp		5% Workers Comp		5% Workers Comp		5% Workers Comp	
13	Contracts & Svcs.	budget formulas w. no carryover	Schiff Bust/APM/Gov Part & Sile		Bick Grants + \$200k Staff Dev +		2% Increase		2% Increase	
14	Capital Outlay	incr ranging 40%-10% utilities	2% Increase		2% Increase		5%-10% range + n/c for P&L		10% Increase	
15	Support Costs	Drop to minimum needs	5%-10% range + n/c for P&L		No Change		No Change		No Change	
16	Transfers In	Drop to minimum bud grants	No Change		No Change		No Change		No Change	
17		DHSHS initial support	No Change		No Change		No Change		No Change	
18	Statutory COLA									
19	Lottery per ADA	3.87%	2.00%		0.00%		2.20%		2.80%	
20	ADA P-2	11.50	114.50		112.70		110.90		106.10	
21	Negotiations-Cert	20,107	11.50		13.30		15.10		16.90	
22	Negotiations-Class		20,647		21,192		21,828		22,483	
23	Teachers for Growth	Settled 5.22%	Zero		Zero		Zero		Zero	
24	Step and Column	Unknown	Zero		Zero		Zero		Zero	
25			9.28%		8.00%		8.00%		8.00%	
26										
27										
28										
29										
30										
31	Teacher Salary and Fringe Benefit Growth/CSr/YRE calculations:									
32	Student increase		540		545		636		655	
33	Average pupils to teacher		0		25		25		26	
34	Teachers for Growth/CSr/YRE				22		25		26	
35	Average teacher salary				682,045.81		1,122,095.25		1,155,750.11	
36	Average health & welfare				221,338.24		278,568.84		307,948.12	
37	Average teacher benefit package				111,305.50		129,822.69		133,717.37	
38	Total				1,294,711.35		1,530,512.21		1,597,417.79	
39	Increment				3% included in disclosure		37,557.54		38,684.28	
40	Fund 03 Cert'd									
41	Fund 03 Classif'd									
42	Fund 06 Cert'd									
43	Fund 06 Classif'd									
44	All Other Funds									
45	Total									
46	Increment									
47	Health and Welfare Projection									
48	Fund 03	9,782,934	11,423,593		12,565,941		13,822,535		15,204,789	
49	Fund 06: Sp Ed	1,245,904	1,640,649		1,747,358		1,933,638		2,127,002	
50	Fund 06: RR&M	268,295	325,487		358,047		393,851		433,237	
51	Fund 06: Transprt	10,627	12,497		15,121		15,121		16,634	
52	Increment	1,524,826	1,936,042		2,129,648		2,342,611		2,576,872	
53			411,216		193,604		212,965		234,261	
54	Worker's Comp	1,044,036	1,263,873		1,327,067		1,393,420		1,463,091	
55	Fund 03	131,683	219,837		63,194		66,353		69,871	
56	Fund 06: Sp Ed	28,866	171,661		180,244		189,256		196,719	
57	Fund 06: RR&M	1,214	32,374		33,993		35,692		37,477	
58	Fund 06: Transprt	159,763	205,782		1,813		1,904		1,999	
59	Increment		45,998		216,050		226,853		238,195	
60					10,288		10,803		11,343	
61										
62										
63										
64										

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	Palm Springs Unified School District													
2	Calculations for Estimated Actuals and Adoption Budget 06-16-02													
3		FY 2001/02	FY 2002/03	FY 2003/04	FY 2004/05	FY 2005/06								
4	Estimated COLA	3.87%	2.00%	0.00%	2.20%	2.80%								
5	Estimated COLA	4,486.00	4,660.00	4,753.20	4,763.20	4,857.77								
6	RIL-Statewide	174	93	-	105	136								
7		4,660.00	4,753.20	4,753.20	4,857.77	4,993.79								
8														
9	Budget ADA Growth	4.10%		2.64%	3.00%	3.00%								
10	Growth projection	20,107	20,107	20,647	21,192	21,828								
11	Estimated P-2		636	545	636	655								
12	Increment		20,647	21,192	21,828	22,483								
13	Total Projected ADA	20,107	20,647	21,192	21,828	22,483								
14														
15														
16	Sp Ed AB620													
17	STRS Changes in Earnable Wages		175,000											
18	IM & O transfr from Redev into General Fund		1,194,905											
19	Transportation inc estimate per Bob Hixon		153,000											
20	Lottery Funding													
21	Estimated Rates	120+	114.50	112.70	110.90	109.10								
22	Estimated Rates	15.50	11.50	13.30	15.10	16.90								
23	Unrestricted		2,484,509.23	2,326,816.90	2,350,201.76	2,381,417.70								
24	Increment		355,156.51	274,605.10	320,000.42	368,890.55								
25	Restricted		2,819,665.74	2,533,482.00	2,670,202.18	2,750,308.25								
26	total													
27	Increment			43,374.60	45,395.32	48,890.13								
28	Projection of Utilities Costs Increments:													
29	Gas/Fuel	\$ 151,250	\$ 158,813	\$ 166,753	\$ 175,091	\$ 183,845								
30	Electricity	\$ 3,732,400	\$ 4,105,640	\$ 4,516,204	\$ 4,967,824	\$ 5,464,607								
31	Water	\$ 668,700	\$ 700,036	\$ 735,037	\$ 771,789	\$ 810,378								
32	Waste Disposal	\$ 264,000	\$ 277,200	\$ 291,060	\$ 305,613	\$ 320,894								
33	Telephone	\$ 385,000	\$ 404,250	\$ 424,463	\$ 404,250	\$ 424,463								
34	Annual Increment	\$ 5,199,350	\$ 5,645,938	\$ 6,133,516	\$ 6,624,567	\$ 7,204,186								
35	Percentage Increment		\$ 446,588	\$ 487,878	\$ 491,050	\$ 578,820								
36	Property & Liability Insurance													
37	Increment	\$ 741,222	\$ 741,222	no change	no change	no change								
38														
39	Delete for next fiscal year as follows:													
40	AP/IG Gov Perf													
41	/SiteBlock													
42	(expenditures													
43	only)													
44	Resource 001314													
45	Resource 7180													
46	Resource 7005													
47	Mega item (reven													
48	Fund 06: Fd Bal as of June 30													
49	Fund 03: Fd Bal as of June 30													
50	Resource 0000													
51	Staff Dev/BuyBk													
52	API Empls site block grant	1xxx	40,069	15,492	1,080,601.75	1,087,495.466								
53		3xxx	2,811											
54		4300	52,751	111,123										
55	Gov Perf Award 99/00			119,568										
56	Gov Perf/High Achieve. Award 00/01 1st.			222,866										
57	Gov Perf/High Achieve. Award 00/01 2nd.			254,859										
58	Redevelopment deficit spending for FY02/03 only.			707,416										
59														

Revenue Limit SACS Report
20,949
P-2
2nd Interim
Increment
20,849

***** RCOE ADA
P-2
2nd Interim
Increment
20,849

Sp Ed Transfr ADA
Revenue Limit Transfr
633 652 672
\$ 3,002,952 \$ 3,093,041 \$ 3,256,344 \$ 3,448,106

Programs RCOE ADA
Community 20 4,744.00 4,744.00 4,849.00 4,985.00
215.05 219.35 219.35 224.18
219.35 219.35 224.18 230.45
172 4,963.35 4,963.35 5,073.18 5,215.45
10 4,963.35 4,963.35 5,073.18 5,215.45

202
Increased by projected COLA.

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