

SMMUSD Budget Transfers 2006-2007

FUND 01 UNRESTRICTED GENERAL FUND

Object	Description	Board Approved 9/15/2006	Revised Budget 10/31/2006	Changes Increase (Decrease)	Explanations of Major Changes
	Beginning Fund Balance	5,985,540	5,985,540	-	
8011-8099	Revenue Limit	64,274,817	64,298,191	23,374	
8100-8299	Federal Revenue	120,000	120,000	-	
8300-8590	State Revenue	4,676,346	5,404,847	728,501	Realized Mandated Cost Reimbursement
8600-8799	Local Revenue	12,330,865	12,330,865	-	
8910-8929	Transfers In	200,000	200,000	-	
8980-8999	Contribution	(12,385,748)	(12,614,188)	(228,440)	Contribution to Restricted Fund
Total Revenue Increase/(Decrease)		69,216,280	69,739,715	523,435	
1000-1999	Certificated Salaries	42,131,514	43,835,168	1,703,654	1,842,775 5% projected increase and first year cost of salary compression for unrestricted general fund resource 00000.0 133,267 Student Support Advisor and 5% of certificated salaries supported by Lottery.
2000-2999	Classified Salaries	9,424,680	9,523,212	98,532	Changes due to new hire, retirement, step increase, and re-classification
3000-3999	Employee Benefits	14,543,370	14,586,717	43,347	253,381 Corresponding to the 5% increase & salary compression (179,433) Adjustment on Health & Welfare Benefits
4000-4999	Books and Supplies	813,168	798,827	(14,341)	
5000-5999	Services and Other Operating	5,370,229	5,467,652	97,423	30,000 Superintendent's Budget 60,568 Data Warehouse
6000-6999	Capital Outlay	50,150	68,789	18,639	11,494 Dynix Library System 7,145 Student Record System
7100-7499	Other Outgo (Except 73xxx)	32,283	32,283	-	
7610-7629	Transfers Out	575,000	575,000	-	
7300-7399	Indirect	(434,935)	(443,400)	(8,465)	
Total Expenditure Increase/Decrease		72,505,459	74,444,248	1,938,789	
Increase /(Decrease) Fund Balance		(3,289,179)	(4,704,533)	(1,415,354)	
Projected Fund Balance		2,696,361	1,281,007	(1,415,354)	

SMMUSD Budget Transfers 2006-2007

FUND 01 RESTRICTED GENERAL FUND - SPECIAL EDUCATION

Object	Description	Board Approved 09/15/06	Revised Budget 10/31/2006	Changes Increase (Decrease)	Explanations of Major Changes
8011-8099	Revenue Limit transfers	2,242,440	2,210,287	(32,153)	(32,153) Special Education
8100-8299	Federal Revenue	2,533,341	2,533,341	-	
8300-8590	State Revenue	56,820	56,820	-	
8600-8799	Local Revenue	6,315,341	6,315,341	-	
8910-8929	Transfers In			-	
8980-8999	Contribution	10,663,826	10,981,273	317,447	89,767 IDEA Preschool Grant
					5,533 IDEA Preschool Local Grant
					345,426 Special Education
					(123,260) IDEA Basic Grant
	Total Revenue Increase/(Decrease)	21,811,768	22,097,062	285,294	
1000-1999	Certificated Salaries	8,885,548	9,441,495	555,947	71,596 IDEA Preschool Grant 5% salary increase
					7,015 IDEA Preschool Local Grant 5% salary increase
					1,186 IDEA Early Intervention 5% salary increase
					2,748 TPP 5% salary increase
					331,707 Classroom teachers 5% salary increase
					10,980 Increase in Hourly Teachers
					125,949 Psychologists 5% salary increase & increased 1 FTE
					7,347 Behavioral Intervention 5% salary increase
					8,178 Nurses' 5% salary increase
					(14,489) Administrator's salary
					4,402 Coordinators' salary increase
					(672) Psychologists' salary
2000-2999	Classified Salaries	4,268,864	4,081,589	(187,275)	(52,708) IDEA Basic Grant adjustments and changes
					(164,847) Instructional Aides adjustments and changes
					42,146 Instructional Aides Hourly increase in salary & FTE
					(16,887) ClericalOffice Monthly decreased in FTE
					4,170 Intensive Behavior Intervention Aides' salary adjustment
					851 Interpreter's salary adjustment
3000-3999	Employee Benefits	4,012,500	3,921,171	(91,329)	(70,552) IDEA Basic Grant Benefits adjustments and changes
					18,171 IDEA Preschool Grant increase in H&W
					(1,482) IDEA Preschool Local Grant H&W adjustment
					(1,205) IDEA Early Intervention H&W adjustment
					(36,878) Special Education H&W adjustment
					559 TPP - includes adjustments and changes
					58 Workability - includes adjustments and changes

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FUND 01 RESTRICTED GENERAL FUND - SPECIAL EDUCATION

Object	Description	Board Approved 09/15/06	Revised Budget 10/31/2006	Changes Increase (Decrease)	Explanations of Major Changes
4000-4999	Books and Supplies	138,068	146,019	7,951	11,621 Special Education payment for Psychological assessment
					(3,307) TPP adjustments & changes
					(363) Workability adjustments & changes
5000-5999	Services and Other Operating	4,495,988	4,495,988	-	
6000-6999	Capital Outlay			-	
7100-7499	Other Outgo	10,800	10,800	-	
7610-7629	Transfers Out			-	
7300-7399	Indirect			-	
	Total Expenditure Increase/(Decrease)	21,850,743	22,136,083	285,294	

SMMUSD Budget Transfers 2006-2007

FUND 01 RESTRICTED GENERAL FUND-CATEGORICAL

Object	Description	BOARD APPROVED 09/15/06	REVISED BUDGET 10/31/06	CHANGES	Explanations for Major Changes
8290	ALL OTHER FEDERAL REVENUES	2,485,243	2,485,243	-	
8311	State Revenue	1,626,030	1,992,968	366,938	349,185 EIA -4,305 Transportation Home/School 26,083 Transportation special Ed -4,025 School Improvement
8590		3,054,426	3,283,866	229,440	46,575 TIIG 182,865 Arts and music block grant
8650		185,963	228,758	42,795	40,000 Barnum Hall 2,795 Permit
8677		740,115	790,615	50,500	50,500 ROP
8699	Local Revenue	8,970,509	9,467,847	497,338	105,862 GIFT 4,173 Equity Fund 172,587 PTA
7					4,000 NEW TEACHER RESOURCE 2,442 ED Foundation (teacher grant) 4,500 ED Foundation (library grant) 72,884 Ed Foundation (Dream Winds) 113,390 PLYGROUN PARTNERSHIP 12,500 City of Malibu 5,000 ASB
8990	Contribution	3,681,405	3,684,382	2,977	32,647 Transportation Home/School -32,647 TIIG 2,977 MEASURE S
8980	Contribution	(1,781,499)	(1,871,127)	(89,628)	-18,462 Transportation special Ed 107,000 Barnum Hall -180,666 COMMUNITY OUTREACH 2,500 VALUED YOUTH PROGRAM
	Total Revenue Increase/ (Decrease)	18,962,192	20,062,552	1,100,360	1,100,360

SMMUSD Budget Transfers 2006-2007

FUND 01 RESTRICTED GENERAL FUND-CATEGORICAL

Object	Description	BOARD APPROVED 09/15/06	REVISED BUDGET 10/31/06	CHANGES	Explanations for Major Changes
1000-1999	Certificated Salaries	3,299,961	3,750,066	450,105	4,077 Title I
					6,710 Title II Teacher Quality
					-86,998 Title III LEP
					4,395 Smaller Learning Community carryover
					160,762 Arts and music block grant
					213,650 EIA
					12,795 GATE
					10,975 School Improvement
					3,970 Pupil Retention Block Grant
					-13,167 BTSA
					-86,546 TIIG
					63,996 School Improvement
					2,456 Permit
					7,135 GIFT
					23,455 Equity Fund
					70,851 PTA
					1,759 NEW TEACHER RESOURCE
					1,668 Ed Foundation (Dream Winds)
					4,394 VALUED YOUTH PROGRAM
					43,768 ROP
2000-2999	Classified Salaries	3,271,975	3,462,861	190,886	10,760 Title I
					89 Medical Billing
					178 Smaller Learning Community carryover
					-850 EIA
					750 GATE
					347 Transportation Home/School
					-11,049 Transportation special Ed
					138,183 TIIG
					17,539 School Improvement
					26,678 GIFT
					-3,532 Equity Fund
					46,272 PTA
					45,646 Ed Foundation (Dream Winds)
					6,480 Barnum Hall
					4,476 City of Malibu
					88 YWCA
					-6,000 VALUED YOUTH PROGRAM
					69,608 PLYGROUN PARTNERSHIP
					-154,777 COMMUNITY OUTREACH

SMMUSD Budget Transfers 2006-2007

FUND 01 RESTRICTED GENERAL FUND-CATEGORICAL

Object	Description	BOARD APPROVED 09/15/06	REVISED BUDGET 10/31/06	CHANGES	Explanations for Major Changes
3000-3999	Employee Benefits	1,794,462	1,903,960	109,498	6,615 Title I
					-3,353 Title II Teacher Quality
					681 Title II competitive
					-22,459 Title III LEP carryover
					15 Medical Billing
					627 Smaller Learning Community carryover
					22,103 Arts and music block grant
					44,519 EIA
					1,972 GATE
					7,052 Transportation Home/School
					-1,744 Transportation special Ed
					1,510 School Improvement
					530 Pupil Retention Block Grant
					-2,792 BTSA
					-5,062 TIIG
					14,791 School Improvement
					339 Permit
					4,087 GIFT
					5,547 Equity Fund
					18,047 PTA
					241 NEW TEACHER RESOURCE
					5,570 Ed Foundation (Dream Winds)
					758 Barnum Hall
					12 YWCA
					524 City of Malibu
					606 VALUED YOUTH PROGRAM
					26,696 PLYGROUN PARTNERSHIP
					-25,889 COMMUNITY OUTREACH
					7,955 ROP

SMMUSD Budget Transfers 2006-2007

FUND 01 RESTRICTED GENERAL FUND-CATEGORICAL

Object	Description	BOARD APPROVED 09/15/06	REVISED BUDGET 10/31/06	CHANGES	Explanations for Major Changes
4000-4999	Books and Supplies	6,161,580	5,836,203	(325,377)	-25,952 Title I
					-681 Title II competitive
					-49,234 Title II Teacher Quality
					10,076 Title III Immig. carryover
					-104 Medical Billing
					-6,200 Smaller Learning Community carryover
					500 School Safty
					83,515 EIA
					-15,098 GATE
					-38 Transportation Home/School
					-16,431 School Improvement
					-500 School Improvement
					-1,800 Tenth Grade Counsling Carryover
					-4,500 Pupil Retention Block Grant
					13,459 BTSA
					-112,039 School Improvement
					-202,642 Other Local Income
					-39,379 GIFT
					12,787 Equity Fund
					-56,044 PTA
					2,442 ED Foundation (teacher grant)
					4,500 ED Foundation (library grant)
					58,500 Barnum Hall
					-100 YWCA
					2,500 VALUED YOUTH PROGRAM
					17,086 PLYGROUN PARTNERSHIP
					ROP
					City of Malibu

SMMUSD Budget Transfers 2006-2007

FUND 01 RESTRICTED GENERAL FUND-CATEGORICAL

Object	Description	BOARD APPROVED 09/15/06	REVISED BUDGET 10/31/06	CHANGES	Explanations for Major Changes
5000-5999	Services and Other Operating	929,828	1,538,366	608,538	4,500 Title I
					45,877 Title II Teacher Quality
					99,381 Title III LEP
					1,000 Smaller Learning Community
					-8,325 GATE
					20,981 Transportation Home/School
					20,414 Transportation special Ed
					500 School Improvement 72650
					1,800 Tenth grade counslng
					2,500 BTSA
					9,962 School Improvement
					202,642 Other Local Income
					59,002 GIFT
					10,382 Equity Fund
					26,160 PTA
					2,000 NEW TEACHER RESOURCE
					20,000 Ed Foundation (Dream Winds)
					81,262 Barnum Hall
					7,500 City of Malibu
					1,000 VALUED YOUTH PROGRAM
6000-6999	Capital Outlay	873,836	989,132	115,296	
					3,656 School Improvement
					48,339 GIFT
					63,301 PTA
7438-7439	Other Outgo	31,583	35,583	4,000	4,000 PTA
7310	Indirect	219,395	226,444	7,049	8,351 EIA
					-79 School Improvement
					-1,223 ROP
	Total Expenditure Increase/ (Decrease)	16,699,545	17,859,678	1,159,995	\$1,159,995
	Increase /(Decrease) Fund Balance	2,262,647	2,202,874	(59,635)	
	Projected Fund Balance	2,262,647	2,202,874	(59,635)	

SMMUSD Budget Transfers 2006-2007

FUND 01 RESOURCE 91221 - MEASURE S

Object	Description	Board Budget Approved 09/15/06	Revised Budget 10/31/06	Increase (Decrease)	Explanations of Major Changes
	Beginning Fund Balance	-	-	-	
8011-8099	Revenue Limit	-	-	-	
8100-8299	Federal Revenue	-	-	-	
8300-8590	State Revenue		-	-	
8600-8799	Local Revenue	6,573,000	6,573,000	-	
8910-8929	Transfers In	-	-	-	
8980-8999	Contribution	(3,681,405)	(3,684,382)	(2,977)	
	Total Revenue Increase/ (Decrease)	2,891,595	2,888,618	(2,977)	
1000-1999	Certificated Salaries	970,053	1,018,856	48,803	(6 Librarians/7Teachers) 5% salary increase
2000-2999	Classified Salaries	1,068,413	996,814	(71,599)	I/A's update reduced salary expense
3000-3999	Employee Benefits	662,373	677,192	14,819	Changes in salary above
4000-4999	Books and Supplies	46,751	51,751	5,000	Bgt. Increase - Newsletter
5000-5999	Services and Other Operating	144,005	144,005	-	
6000-6999	Capital Outlay			-	
7100-7499	Other Outgo	-	-	-	
7610-7629	Transfers Out	-		-	
7300-7399	Indirect	-		-	
	Total Expenditure Increase/ (Decrease)	2,891,595	2,888,618	(2,977)	
	Increase /(Decrease) Fund Balance	-	-	-	
	Projected Fund Balance	-	-	-	

SMMUSD Budget Transfers 2006-2007

FUND 11 ADULT EDUCATION

Object	Description	Board Approved 09/15/06	Revised Budget 10/31/06	Changes Increase (Decrease)	Explanations of Major Changes
	Beginning Fund Balance	206,075	206,075	-	
8011-8099	Revenue Limit	567,933	567,933	-	
8100-8299	Federal Revenue	148,500	148,500	-	
8300-8590	State Revenue	77,606	77,606	-	
8600-8799	Local Revenue	47,320	47,343	23	
8910-8929	Transfers In	-	-	-	
8980-8999	Contribution	-	-	-	
	Total Revenue Increase/ (Decrease)	841,359	841,382	23	
1000-1999	Certificated Salaries	421,212	440,381	19,169	Includes 5% projected increase
2000-2999	Classified Salaries	183,671	190,636	6,965	
3000-3999	Employee Benefits	133,454	134,786	1,332	Corresponding benefits to the salary increase
4000-4999	Books and Supplies	34,580	45,995	11,415	9642 Carry-over from Gift fund from FY 2005-06
5000-5999	Services and Other Operating	29,660	27,910	(1,750)	
6000-6999	Capital Outlay	1,661	1,661	-	
7100-7499	Other Outgo	-	-	-	
7610-7629	Transfers Out	-	-	-	
7300-7399	Indirect	14,071	14,071	-	
	Total Expenditure Increase/ (Decrease)	818,309	855,440	37,131	
	Increase /(Decrease) Fund Balance	23,050	(14,058)	(37,108)	
	Projected Fund Balance	229,125	192,017	(37,108)	

SMMUSD Budget Transfers 2006-2007

FUND 12 CHILD DEVELOPMENT FUND

Object	Description	BOARD APPROVED 09/15/06	REVISED BUDGET 10/31/06	CHANGES	Explanations of Major Changes
	Beginning Fund Balance	141,643	141,643	-	
8011-8099	Revenue Limit	-	-	-	
8100-8299	Federal Revenue	1,416,511	1,425,445	8,934	Federal Quality Improvement Program
8300-8590	State Revenue	2,075,428	2,166,290	90,862	84,314 State Preschool Program 6,548 Child Care Program
8600-8799	Local Revenue	2,657,557	2,777,083	119,526	50,000 City of Santa Monica Grant
8910-8929	Transfers In	75,000	75,000	-	69,526 Parent Fees
8980-8999	Contribution	-	-	-	
	Total Revenue Increase/ (Decrease)	6,224,496	6,443,818	219,322	
1000-1999	Certificated Salaries	2,372,076	2,427,224	55,148	Includes 5% projected increase
2000-2999	Classified Salaries	1,743,422	1,774,007	30,585	
3000-3999	Employee Benefits	1,197,856	1,240,258	42,402	Includes corresponding benefits to the salary increase and other benefit adjustments
4000-4999	Books and Supplies	542,405	608,899	66,494	
5000-5999	Services and Other Operating	244,758	268,035	23,277	
6000-6999	Capital Outlay	7,000	7,000	-	
7100-7499	Other Outgo			-	
7610-7629	Transfers Out				
7300-7399	Indirect	116,969	118,385	1,416	
	Total Expenditure Increase/ (Decrease)	6,224,486	6,443,808	219,322	
	Increase /(Decrease) Fund Balance	10	10	-	
	Projected Fund Balance	141,653	141,653	-	

SMMUSD Budget Transfers 2006-2007

FUND 14 DEFERRED MAINTENANCE

Object	Description	Board Approved 09/15/06	Revised Budget 10/31/06	Changes Increase (Decrease)	Explanations of Major Changes
	Beginning Fund Balance	4,942,591	4,942,591		
8011-8099	Revenue Limit	-	-	-	
8100-8299	Federal Revenue	-	-	-	
8300-8590	State Revenue	500,000	500,000	-	
8600-8799	Local Revenue	150,000	150,000	-	
8910-8929	Transfers In	500,000	500,000	-	
8980-8999	Contribution	-	-	-	
	Total Revenue Increase/ (Decrease)	1,150,000	1,150,000	-	
1000-1999	Certificated Salaries	-	-	-	
2000-2999	Classified Salaries	-	-	-	
3000-3999	Employee Benefits	-	-	-	
4000-4999	Books and Supplies	10,000	10,000	-	
5000-5999	Services and Other Operating	-	105,115	105,115	10,000 Replacement of doors at Olympic Continuation High School 60,000 Mold Project at Santa Monica High School 35,115 Repairs for school sites
6000-6999	Capital Outlay	654,500	705,770	51,270	62,762 Replacement of copier for John Adams Middle School
7100-7499	Other Outgo	-	-	-	
7610-7629	Transfers Out	-	-	-	
7300-7399	Indirect	-	-	-	
	Total Expenditure Increase/ (Decrease)	664,500	820,885	156,385	
	Increase /(Decrease) Fund Balance	485,500	329,115	(156,385)	
	Projected Fund Balance	5,428,091	5,271,706	(156,385)	

SMMUSD Budget Transfers 2006-2007

FUND 19 FOUNDATION TRUST FUND

Object	Description	BOARD APPROVED 09/15/06	REVISED BUDGET 10/31/06	CHANGES	Explanations of Major Changes
	Beginning Fund Balance	213,698	213,698	-	
8011-8099	Revenue Limit			-	
8100-8299	Federal Revenue			-	
8300-8590	State Revenue			-	
8600-8799	Local Revenue	447,246	472,420	25,174	
8910-8929	Transfers In				
8980-8999	Contribution			-	
	Total Revenue Increase/ (Decrease)	447,246	472,420	25,174	
1000-1999	Certificated Salaries	332,223	342,965	10,742	12,940 COTSEN FOUNDATION
					-2,198 TEACHER NETWORK
2000-2999	Classified Salaries	-	-	-	
3000-3999	Employee Benefits	82,810	92,242	9,432	9,734 COTSEN FOUNDATION
					-302 TEACHER NETWORK
4000-4999	Books and Supplies	46,008	46,268	260	-1,740 COSTEN FOUNDATION
					2,000
5000-5999	Services and Other Operating	14,067	18,807	4,740	1,740 COSTEN FOUNDATION
					3,000 TEACHER NETWORK
6000-6999	Capital Outlay			-	
7100-7499	Other Outgo			-	
7610-7629	Transfers Out				
7300-7399	Indirect			-	
	Total Expenditure Increase/ (Decrease)	475,108	500,282	25,174	
	Increase /(Decrease) Fund Balance	(27,862)	(27,862)	-	
	Projected Fund Balance	185,836	185,836	-	

SMMUSD Budget Transfers 2006-2007

FUND 21 BUILDING FUND

Object	Description	Approved Budget 09/15/06	Revised Budget 10/31/06	Changes Increase (Decrease)	Explanations of Major Changes
	Beginning Fund Balance	1,917,391	1,917,391	-	
8011-8099	Revenue Limit	-	-	-	
8100-8299	Federal Revenue	-	-	-	
8300-8590	State Revenue			-	
8600-8799	Local Revenue	50,000	50,000	-	
8910-8929	Transfers In			-	
8980-8999	Contribution	-	-	-	
	Total Revenue Increase/ (Decrease)	50,000	50,000	-	
1000-1999	Certificated Salaries	-	-	-	
2000-2999	Classified Salaries	32,391	32,391	-	
3000-3999	Employee Benefits	9,473	9,473	-	
4000-4999	Books and Supplies	10,500	2,500	(8,000)	
5000-5999	Services and Other Operating	280,500	280,500	-	
6000-6999	Capital Outlay	350,000	463,277	113,277	Malibu Schools restrooms projects
7100-7499	Other Outgo	-	-	-	
7610-7629	Transfers Out	-	-	-	
7300-7399	Indirect	-	-	-	
	Total Expenditure Increase/ (Decrease)	682,864	788,141	105,277	
	Increase /(Decrease) Fund Balance	(632,864)	(738,141)	(105,277)	
	Projected Fund Balance	1,284,527	1,179,250	(105,277)	