

2007-2008 FIRST INTERIM REPORT

SUMMARY OF MAJOR CHANGES TO BUDGET- UNRESTRICTED

	Adopted Budget 2007-08	1st Interim Budget 2007-08	Adopted Budget compared to 1st Interim % Change	\$ Change
REVENUE - UNRESTRICTED (RESOURCE 0000-1XXX)				
REVENUE LIMIT SOURCES				
1. (8010-8099)	\$ 36,785,452	\$ 36,841,354	0.15%	\$ 55,902
COLA	4.53%	4.53%		
Deficit	0.000%	0.000%		
Equalization Aid	\$ -	\$ -	\$ - Per ADA	\$ (29,354)
Revenue Limit ADA	6,586.45	6,581.37	-5.08 ADA	
Meals for Needy	\$ 245,938	\$ 324,191		\$ 78,253
Beginning Teacher Adjustment	\$ 170,502	\$ 170,502		\$ -
Deficited Revenue Limit	\$ 38,475,714	\$ 38,524,613		\$ 48,899
Unemployment Insurance	\$ 27,384	\$ 27,618	0.85%	\$ 234
Transfer to County Spec Ed/NPS/CDS	\$ (544,739)	\$ (537,970)	1.24%	\$ 6,769
PERS Reduction	\$ (153,689)	\$ (157,810)	-2.68%	\$ (4,121)
	\$ 37,804,670	\$ 37,856,451	0.27%	\$ 100,680
Other Revenue Limit Adjustments:				
PERS Adjustment	\$ 153,689	\$ 157,810	2.68%	\$ 4,121
Revenue Limit Transfer :				
Special Education	\$ (992,158)	\$ (992,158)	0.00%	\$ -
Community Day School	\$ (180,749)	\$ (180,749)	0.00%	\$ -
Total revenue limit	\$ 36,785,452	\$ 36,841,354		\$ 104,801
FEDERAL				
2. (8100-8299)	\$ -	\$ -	0%	\$ -
STATE				
3. (8300-8599)	\$ 3,049,500	\$ 2,781,996	-8.77%	\$ (267,504)
Hourly Programs	\$ 357,212	\$ 351,552	100%	\$ (5,660)
Class Size Reduction	\$ 1,838,114	\$ 1,574,370	-14.35%	\$ (263,744)
Less funding due to K-3 classes over 20				
Mandated Cost Revenue	\$ -	\$ -		\$ -
No funding has been appropriated in 07-08.				
LOCAL/OTHER				
4. (8600-8799)	\$ 736,642	\$ 836,642	13.58%	\$ 100,000
Interest	\$ 227,620	\$ 327,620	43.93%	\$ 100,000
Higher rates and cash balances				

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			% Change	\$ Change

SERVICES & OTHER OPERATING EXPENDITURES				
5. (5000-5999)	\$ 3,047,726	\$ 3,134,013	2.83%	\$ 86,287

Set up all Site carryover

CAPITAL OUTLAY				
6. (6000-6999)	\$ 7,939	\$ 3,939	100%	\$ (4,000)

OTHER OUTGO/TRANSFERS				
7. (7100-7499)	\$ 372,759	\$ 367,246	-1.48%	\$ (5,513)

Adjusted Indirect Costs for 05-06 Carryover

OTHER FINANCING SOURCES & USES

OTHER SOURCES/TRANSFERS IN

1. (8910-8929)	\$ 1,500	\$ 1,500	0.00%	\$ -
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OTHER USES/TRANSFERS OUT

2. (7610-7629)	\$ -	\$ -	100.00%	\$ -
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CONTRIBUTIONS

3. (8980-8999)	\$ (4,191,314)	\$ (4,189,688)	-0.04%	\$ 1,626
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Transfer from General Fund to Restricted Programs

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REVENUE - RESTRICTED (2XXX-9XXX)

REVENUE LIMIT SOURCES

1. (8010-8099)	\$ 2,426,322	\$ 2,426,322	0.00%	\$ -
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Revenue Limit Transfer :

Special Education

Property Tax Transfer from SCOE

FEDERAL

2. (8100-8299)	\$ 2,246,071	\$ 2,482,265	10.52%	\$ 236,194
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Set up/Adjust 06-07 Carryover:

Title I	\$ 48,439
Title I Program Improvement	\$ 40,000
Title II-Part A	\$ 68,140
Title III-Immigrant Ed	\$ 20,111
Title III - LEP	\$ 43,209

STATE

3. (8300-8599)	\$ 4,296,401	\$ 4,639,811	7.99%	\$ 343,410
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Adjust 07-08 Apportionment

ASES: two more sites	\$ 225,000
ELAP	
CAHSEE	
IMFRP	
Professional Development Block Grant	
TIIG	

Set up/Adjust 06-07 Carryover:

ASES	\$ 17,106
CBET	\$ 70,994
Ongoing Arts/Music	\$ (3,485)

LOCAL/OTHER

4. (8600-8799)	\$ 3,274,589	\$ 3,343,590	2.11%	\$ 69,001
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Donations to sites

	\$ 55,482
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Revenue for Special Education not yet adjusted.

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CERTIFICATED STAFFING

1. (1000-1999)	\$ 3,935,481	\$ 4,112,162		4.49%	\$ 176,681
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FTEs	53.08	55.7	2.62	4.94%	
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Adjusted Certificated Salaries

Adjusted FTEs after Adopted Budget:					
	a. EL	1.1			
	b. Title I	0.1			
	c. Counselors	1.1			
	d. ASES program spec.	0.6			
	e. Nurse	-0.3			

Adjusted salary and benefit budgets after all vacant positions were filled.

CLASSIFIED STAFFING

2. (2000-2999)	\$ 2,368,971	\$ 2,429,028		2.54%	\$ 60,057
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FTEs	92.26	94.86	2.60	2.82%	
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Adjusted Classified Salaries

Adjusted FTEs after Adopted Budget:					
	a. Adjusted Spec Education Assistants				
	b. Intervention Assistants				
	c. Computer Lab Assistants				
	d. Library Assistants				
	e. Title I Asst/Clerk				

Adjusted salary and benefit budgets after all vacant positions were filled.

EMPLOYEE BENEFITS

3. (3000-3999)	\$ 2,369,169	\$ 2,429,028		2.53%	\$ 59,859
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Adjusted other statutory benefits for current rates,
FTEs and Health & Welfare Coverage

BOOKS & SUPPLIES

4. (4000-4999)	\$ 2,905,502	\$ 5,162,435		77.68%	\$ 2,256,933
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Set up all restricted and site carryover

Set up donations/Adjust within restricted programs

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SERVICES & OTHER OPERATING EXPENDITURES				
5. (5000-5999)	\$ 6,741,407	\$ 7,016,724	4.08%	\$ 275,317

Set up carryover

Other miscellaneous Adjustment from 4XXX accounts to 5XXX accounts

CAPITAL OUTLAY

6. (6000-6999)	\$ 5,660	\$ 5,660	100%	\$ -
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OTHER OUTGO/TRANSFERS

7. (7100-7499)	\$ 306,840	\$ 312,356	1.80%	\$ 5,516
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Charged Indirect costs to all Allowable Restricted Programs- Carryover and new Allocations

OTHER FINANCING SOURCES & USES

OTHER SOURCES/TRANSFERS IN

1. (8910-8929)	\$ 1,680,000	\$ 1,680,000	0.00%	\$ -
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No change in contribution to RRMA

OTHER USES/TRANSFERS OUT

2. (7610-7629)	\$ 97,990	\$ 97,990	0.00%	\$ -
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Note: This lower Deferred Maintenance Contribution uses unmatched carryover from prior years. Future years will return to 1/2 of 1% in order to obtain the full State matching contribution.

CONTRIBUTIONS

3. (8980-8999)	\$ 4,191,314	\$ 4,189,688	-0.04%	\$ (1,626)
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Transfer from General Fund to Restricted Programs