

Schedule of Changes 2019-20 1st Interim vs. 2nd Interim				
	1st Interim 2019-20	2nd Interim 2019-20	Change	Explanation
REVENUES				
LCFF Sources	15,435,971	15,443,283	7,312	Increase in LCFF is due to a higher projected ADA by 0.97
Federal	423,911	424,457	546	Slight increase to Title I and Federal Mental Health funds.
State	1,643,913	1,662,972	19,059	Based on the latest Lottery Apportionment, the projections for Lottery Funds has increased.
Local	5,649,811	5,761,406	111,595	Increase due to Facility Use Fees of \$40k, Interest Income of \$15k, School Site Funds for Book fairs, PE Clothes, Site Donations and PTA Donations of \$36k, a Co-Teaching Grant of \$8k and Misc. Revenue of \$12k.
TOTAL REVENUES:	23,153,606	23,292,118	138,512	
EXPENDITURES				
	1st Interim	2nd Interim	Change	Explanation
Certificated Salaries	9,939,269	10,013,736	74,467	Increase due to Certificated Admin. Salary Increase of \$25k, additional teacher sub costs of \$65k due to Long-term Leaves and Sub Release Time for Professional Development, \$4k for Stipends and Extra Hours, offset by a reduction of \$20k in teacher salaries due to Leaves of Absence
Classified Salaries	3,732,051	3,761,833	29,782	Increase of \$15k due to additional extra hours for professional development, \$7,500 for Foundations Tutors hours, \$1,300 for Vacation pay-off, \$20k for additional Maintenance and Custodial Overtime, and \$5,200 for the Classified Admin. Salary Increase, offset by a reduction of \$20k due to the elimination of Math Intervention Tutors.
Benefits	6,230,375	6,224,988	(5,387)	Increase in driven benefit cost of \$26,800, offset by a reduction in health benefits of \$32k due to open enrollment and individual plan changes
Books & Supplies	1,252,927	1,142,445	(110,482)	Reduction of \$83k in projected textbook costs and \$53k re-allocated to other line item budgets, off-set by an increase of \$21k in book fair supplies and \$5k in school supplies funded by donations.
Contracts & Services	2,812,661	3,150,859	338,198	Increase of \$41k due to increased PG&E usage, \$21k in Maintenance Contracts, \$29k in parcel tax consulting fees and \$247k in Special Education for legal fees, Nonpublic Schools and Residential placements.
Capital Outlay	36,883	36,883	-	
Other Outgo	-	-	-	
Indirect Support Costs	(74,000)	(74,000)	-	
Transfers Out	18,995	18,995	-	
TOTAL EXPENDITURES:	23,949,161	24,275,739	326,578	
Excess (Deficiency) of Revenues over Expenditures	(795,555)	(983,621)	(188,066)	
FUND BALANCE, RESERVES				
Beginning Balance	6,118,405	6,118,405	-	
Ending Balance	5,322,850	5,134,784	(188,066)	
RESERVES:				
Nonspendable:				
Revolving Cash	25,000	25,000	-	
Prepaid Expenditures			-	
Restricted:				
Legally Designated (restricted programs)	133,971	182,599	48,628	
Assigned:				
Textbooks	175,000	160,000	(15,000)	
Curriculum & Instruction	93,740	156,000	62,260	
Technology Replacement/Upgrades	452,923	456,238	3,315	
Unassigned:				
Designated for Economic Uncertainties	718,475	728,272	9,797	
Unassigned Fund Balance	3,723,741	3,426,675	(297,066)	