

2018-19 Schedule of Changes 2nd Interim vs. Estimated Actuals				
	2nd Interim	Estimated Actuals	Change	Explanation
REVENUES				
LCFF Sources	14,867,448	14,945,382	77,934	Increase in LCFF based on P-2 ADA coming in greater than projected ADA.
Federal	408,302	406,871	(1,431)	Increase of \$8,569 in Federal Special Education funds, off-set by \$10,000 in Student Support Grant funds that are being deferred to 2019-20.
State	1,814,892	1,830,552	15,660	Slight increase of \$920 in Special Education Mental Health Funds and an increase of \$14,740 for the new Classified Employee Professional Development program.
Local	5,871,011	5,869,654	(1,357)	Increase of \$56,000 in Facility Use Revenue, offset by a reduction of \$42,000 in Special Education local property tax and Early Intervention Program funds, a reduction of \$9,000 in After School Sports, and a reduction of \$6,000 in school site funds.
TOTAL REVENUES:	22,961,653	23,052,459	90,806	
EXPENDITURES				
Certificated Salaries	9,615,402	9,634,616	19,214	Increase of \$8,800 for extra hours for teachers at Camino Pablo and Donald Rheem to pack for moving classrooms, \$3,000 for extra hours for Summer Technology Professional Development, \$8,300 in teacher substitute costs offset by \$900 in miscellaneous adjustments.
Classified Salaries	3,486,096	3,556,568	70,472	Increase of approx. \$42,000 in 1.5% CSEA Salary Increase, \$3,800 in extra hours for Camino Pablo and Donald Rheem to pack for moving classrooms, \$37,000 for anticipated Vacation Payouts, \$13,000 in school site and district office clerical extra hours, \$4,000 in Custodial Overtime, offset by a reduction in an Intensive Instructional Aide position of \$26,000 and \$3,000 in miscellaneous adjustments.
Benefits	5,706,906	5,726,083	19,177	This is related to the increase in certificated and classified salaries.
Books & Supplies	1,026,222	784,178	(242,044)	Reduction of \$66,000 in school site funds that will be carried over to 2019-20, reduction of \$275,000 in NGSS and French textbook adoptions that will be implemented in the beginning of 2019-20, offset by an increase of \$27,000 in chromecarts for the upcoming textbook implementation, an increase of \$66,000 in student and teacher technology replacement and \$6,000 in miscellaneous adjustments.
Contracts & Services	3,170,660	3,041,561	(129,099)	Reduction of \$26,000 in school site funds that will be carried over to 2019-20, \$49,400 in Low Performing Block grant expenditures that will be implemented in 2019-20, \$93,000 to cover increase in "Books and Supplies" line item for Chromecarts and student/teacher technology replacement, \$16,000 in anticipated legal fees, offset by an increase of \$25,000 in communications due to late erate discounts that the District will receive in 2019-20, \$24,000 in Readers/Writers Summer Institute and \$6,300 in miscellaneous adjustments.
Capital Outlay	363,945	363,945	-	
Indirect Support Costs	(55,000)	(55,000)	-	
Transfers Out	18,995	18,995	-	
TOTAL EXPENDITURES:	23,333,226	23,070,946	(262,280)	
Excess (Deficiency) of Revenues over Expenditures	(371,573)	(18,487)	353,086	
FUND BALANCE, RESERVES				
Beginning Balance	5,580,450	5,580,450	-	
Ending Balance	5,208,877	5,561,963	353,086	
RESERVES:				
Nonspendable:				
Revolving Cash	25,000	25,000	-	
Prepaid Expenditures			-	
Restricted:				
Legally Designated (restricted program)	279,675	462,223	182,548	
Assigned:				
Textbooks	350,000	350,000	-	
Curriculum & Instruction	100,000	100,000	-	
Technology Replacement/Upgrades	575,626	775,395	199,769	
Unassigned:				
Designated for Economic Uncertainty	699,997	692,128	(7,868)	
Unassigned Fund Balance	3,178,579	3,157,217	(21,363)	