

**Schedule of Changes  
2019-20 Estimated Actuals vs. Unaudited Actuals**

| <b>REVENUES</b>  | <b>Estimated Actuals</b> | <b>Unaudited Actuals</b> | <b>Change</b>    | <b>Explanation</b>  |
|--|--------------------------|--------------------------|------------------|---|
| LCFF Sources   | 15,452,216               | 15,482,994               | 30,778           | Increase due to final SpEd Property Tax calculation provided by the SELPA.  |
| Federal  | 424,468                  | 425,372                  | 904              | Increase to Title I and Title II funding  |
| State  | 1,641,497                | 1,745,149                | 103,652          | Increase due to \$87k in the Classified Summer Employee Assistance Program and \$16k increase in lottery revenue  |
| Local  | 5,656,964                | 5,801,989                | 145,025          | Increase of \$40k in SpEd funding related to the Early Intervention Program and SELPA Local Apportionment, \$17k in fieldtrip donations, \$56k in interest income, \$15k in Facility Use Fees, \$13k in RDA Funds, \$4k in misc. local revenue  |
| <b>TOTAL REVENUES:</b>                                   | <b>23,175,145</b>        | <b>23,455,504</b>        | <b>280,359</b>   |   |
| <b>EXPENDITURES</b>                                      |                          |                          |                  |   |
|  |                          |                          |                  | <b>Explanation</b>  |
| Certificated Salaries                                    | 9,951,241                | 9,974,629                | 23,388           | Final pay for extra hours related to Co-Teaching and Ed Tech came in higher than projected.   |
| Classified Salaries                                      | 3,802,818                | 3,862,595                | 59,777           | Increase is due to the Classified Employee Summer Assitance Program of \$87k offset by \$27k in savings due to closure.   |
| Benefits   | 6,241,388                | 6,215,599                | (25,789)         | Projected higher benefit cost associated with the CSEAP Program and unspent benefits related to the savings in classified salaries due to the closure.  |
| Books & Supplies   | 905,644                  | 844,641                  | (61,003)         | Decrease is due to unspent site funds of \$15k, Maintenance & Operations funds of \$32k and Technology funds of \$14k.  |
| Contracts & Services                                     | 2,971,182                | 2,803,322                | (167,860)        | Decrease is due to lower utility costs of \$18k, unspent Maintenance & Operations funds of \$19k, SpEd funds of \$60k, unspent Site and After School Sports budgets of \$33k, \$18k in Prop 39 costs charged to the "Capital Outlay" budget instead of contracted services, \$12k in unused Prof.Development funds and \$11k in Administrative contracts. Offset by \$5k in IT funds spent over budget. |
| Capital Outlay   | 6,883                    | 25,080                   | 18,197           | Increase is due to the costs associated with the Prop. 39 lighting project.   |
| Other Outgo  | -                        | -                        | -                |   |
| Indirect Support Costs                                   | (74,000)                 | (78,000)                 | (4,000)          | Indirect Cost is a product of actual expenditures.  |
| Transfers Out  | 22,795                   | 22,795                   | -                |   |
| <b>TOTAL EXPENDITURES:</b>                               | <b>23,827,951</b>        | <b>23,670,661</b>        | <b>(157,290)</b> |   |
| <b>Excess (Deficiency) of Revenues over Expenditures</b> | <b>(652,806)</b>         | <b>(215,157)</b>         | <b>437,649</b>   |   |
| <b>FUND BALANCE, RESERVES</b>                            |                          |                          |                  |   |
| Beginning Balance  | 6,118,405                | 6,118,405                | -                |   |
| Ending Balance   | 5,465,599                | 5,903,248                | 437,649          |   |
| <b>RESERVES:</b>   |                          |                          |                  |   |
| <b>Nonspendable:</b>                                     |                          |                          |                  |   |
| Revolving Cash   | 25,000                   | 28,700                   | 3,700            |   |
| Prepaid Expenditures                                     |                          |                          |                  |   |
| <b>Restricted:</b>                                       |                          |                          |                  |   |
| Legally Designated (restricted programs)                 | 365,723                  | 463,447                  | 97,724           |   |
| <b>Assigned:</b>   |                          |                          |                  |   |
| Textbooks  | 117,934                  | 117,934                  | -                |   |
| Curriculum & Instruction                                 | 167,640                  | 167,640                  | -                |   |
| Technology Replacement/Upgrades                          | 583,210                  | 599,313                  | 16,103           |   |
| <b>Unassigned:</b>                                       |                          |                          |                  |   |
| Designated for Economic Uncertainties                    | 714,839                  | 710,120                  | (4,719)          |   |
| <b>Unassigned Fund Balance</b>                           | <b>3,491,253</b>         | <b>3,816,093</b>         | <b>324,840</b>   |   |