

**Schedule of Changes
2020-21 Adopted Budget vs. 1st Interim**

	Adopted Budget 2020-21	1st Interim 2020-21	Change	Explanation
REVENUES				
LCFF Sources	14,211,632	15,403,816	1,192,184	Restores 10% reduction to LCFF and applies a 0% COLA for 2020-21
Federal	409,401	1,055,692	646,291	One-time Federal Coronavirus Aid Relief and Economic Securities (CARES) Act and Learning Loss Mitigation Funds
State	1,549,046	1,791,895	242,849	Increase is due to \$128k in One-time State Learning Loss Mitigation Funds, \$48k in improved Lottery Projections and \$66k for the Classified Employee Summer Assistance Program.
Local	5,503,030	5,455,658	(47,372)	Reduction of \$31k in Facility Use revenue and \$24k in SELPA funds offset by an increase in funding of \$8k for school site funds.
TOTAL REVENUES:	21,673,109	23,707,061	2,033,952	
EXPENDITURES				
Certificated Salaries	9,813,409	9,912,828	99,419	Increase is due to \$88k in DL 2.0 Sub Training, Staff Stipends and Extra Hours, an increase of \$43k due to the new Psychologist Salary Schedule, offset by \$32k in savings from attrition.
Classified Salaries	3,763,205	3,625,158	(138,047)	Decrease is due to \$115k in Vacant Custodian and Instructional Aide Positions, a decrease of \$93k in approved reductions to classified positions, and a decrease of \$19k in savings from attrition, offset by an increase of \$66k for the Classified Employee Assistance Program, an increase of \$8k in DL 2.0 training and extra hours as well as an increase of \$15k to restore the Textbook Coordinator and JM Aide positions.
Benefits	6,408,896	6,284,307	(124,589)	Decrease of \$170k is due to new hire benefit selections costing less than the employee they replaced and current employees terminating dependent coverage, as well as a decrease of \$10k in salary driven benefits, offset by an increase of \$56k in Supplemental Employee Retiree Plan for recently retired teachers.
Books & Supplies	677,363	1,283,537	606,174	Increase of \$100k is due to carryover funds being allocated to the current year budget, an increase of \$506k for DL 2.0 and Covid Safety related expenses, as well as an increase of \$11k for SpEd Low Incidence Equipment, offset by a decrease of \$4k in approved reductions and \$7k in misc. adjustments.
Contracts & Services	2,761,614	3,174,345	412,731	Increase of \$88k is due to carryover funds being allocated to the current year budget, an increase of \$86k in SpEd contracts, \$63k in Racial Equity Work, \$31k in technology upgrades, \$39k in M&O HVAC services and an increase of \$149k due to DL 2.0 related expenses, offset by a decrease in \$40k for unused election funds and \$4k in approved reductions.
Capital Outlay	4,000	4,000	-	
Other Outgo	-	-	-	
Indirect Support Costs	(74,000)	(25,000)	49,000	Reduction is directly related to the significant decline in childcare program expenses.
Transfers Out	22,795	22,795	-	
TOTAL EXPENDITURES:	23,377,282	24,281,970	904,688	

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	Adopted Budget	1st Interim	Change	Explanation
Excess (Deficiency) of Revenues over Expenditures	(1,704,173)	(574,909)	1,129,264	
FUND BALANCE, RESERVES				
Beginning Balance	5,465,598	5,903,247	437,649	
Ending Balance	3,761,425	5,328,338	1,566,913	
RESERVES:				
<u>Nonspendable:</u>				
<i>Revolving Cash</i>	25,000	25,000	-	
<i>Prepaid Expenditures</i>	-	-	-	
<u>Restricted:</u>				
<i>Legally Designated (restricted programs)</i>	340,570	255,435	(85,135)	
<u>Assigned:</u>				
<i>Textbooks</i>	-	-	-	
<i>Curriculum & Instruction</i>	83,820	60,770	(23,050)	
<i>Technology Replacement/Upgrades</i>	285,406	271,667	(13,739)	
<u>Unassigned:</u>				
<i>Designated for Economic Uncertainties</i>	701,318	728,459	27,141	
Unassigned Fund Balance	2,325,311	3,987,007	1,661,696	