

**Schedule of Changes
2020-21 1st Interim vs 2nd Interim**

	1st Interim	2nd Interim	Change	Explanation
	2020-21	2020-21		
REVENUES				
LCFF Sources	15,403,816	15,403,816	-	
Federal	1,055,692	1,139,576	83,884	One-time Federal School Emergency Relief (ESSER) II Funds
State	1,791,895	1,791,895	-	
Local	5,455,658	5,492,131	36,473	Increase of \$54k due to Orinda's share of the Early Intervention Program (EIP) and an increase of Parcel Tax Revenue of \$17k offset by a reduction in interest earning of \$35k
TOTAL REVENUES:	23,707,061	23,827,418	120,357	
EXPENDITURES				
Certificated Salaries	9,912,828	9,804,837	(107,991)	Savings due to attrition at LP and reduction in teacher substitute costs
Classified Salaries	3,625,158	3,622,980	(2,178)	Increase of \$13k for new EIP Aide offset by approx. \$15k in savings from attrition and unfilled positions.
Benefits	6,284,307	6,283,888	(419)	Any savings attributable to the reduction in salaries was off-set by an increase in projected Supplemental Employee Retirement Plan (SERP) expenses.
Books & Supplies	1,283,537	1,189,897	(93,640)	\$86k transferred to contracted services for increased assessments and \$7k transferred to capital outlay for M&O equipment
Contracts & Services	3,174,345	3,225,503	51,158	Increase due to \$76k in assessments offset by a decrease of \$23k transferred to capital outlay for the JM tent and M&O equipment, \$2k in misc. transfers
Capital Outlay	4,000	41,601	37,601	Increase due to M&O purchase of district lawn mower and utility cart and tent for JM outdoor classroom
Other Outgo	-	-	-	
Indirect Support Costs	(25,000)	(25,000)	-	
Transfers Out	22,795	22,795	-	
TOTAL EXPENDITURES:	24,281,970	24,166,501	(115,469)	

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Excess (Deficiency) of Revenues over Expenditures	(574,909)	(339,083)	235,826	
FUND BALANCE, RESERVES				
Beginning Balance	5,903,247	5,903,247	-	
Ending Balance	5,328,338	5,564,164	235,826	
RESERVES:				
Nonspendable:				
<i>Revolving Cash</i>	25,000	25,000	-	
<i>Prepaid Expenditures</i>			-	
Restricted:				
<i>Legally Designated (restricted programs)</i>	255,435	296,989	41,554	
Assigned:				
<i>Textbooks</i>	-	-	-	
<i>Curriculum & Instruction</i>	60,770	105,575	44,805	
<i>Technology Replacement/Upgrades</i>	271,667	271,667	-	
Unassigned:				
<i>Designated for Economic Uncertainties</i>	728,459	724,995	(3,464)	
Unassigned Fund Balance	3,987,007	4,139,938	152,931	