

**Schedule of Changes  
2020-21 Adopted Budget vs. 45 Day Revision**

	Adopted Budget 2020-21	45 Day Revise 2020-21	Change	Explanation
<b>REVENUES</b>				
LCFF Sources	14,211,632	15,404,701	1,193,069	Restores 10% reduction to LCFF and applies a 0% COLA for 2020-21
Federal	409,401	1,078,224	668,823	One-time Federal Coronavirus Aid Relief and Economic Securities (CARES) Act and Learning Loss Mitigation Funds
State	1,549,046	1,652,905	103,859	One-time State Learning Loss Mitigation Funds
Local	5,503,030	5,503,030	-	
<b>TOTAL REVENUES:</b>	<b>21,673,109</b>	<b>23,638,860</b>	<b>1,965,751</b>	
<b>EXPENDITURES</b>				
Certificated Salaries	9,813,409	9,793,409	(20,000)	Board approved reductions
Classified Salaries	3,763,205	3,513,205	(250,000)	Board approved reductions
Benefits	6,408,896	6,378,846	(30,050)	Board approved reductions
Books & Supplies	677,363	1,055,354	377,991	\$386k in One-time expenses due to Learning Loss Mitigation/PPE/Distance Learning efforts offset by board approve reductions of \$8k.
Contracts & Services	2,761,614	3,147,955	386,341	\$386k in One-time expenses due to Learning Loss Mitigation/PPE/Distance Learning efforts
Capital Outlay	4,000	4,000	-	
Other Outgo	-	-	-	
Indirect Support Costs	(74,000)	(74,000)	-	
Transfers Out	22,795	22,795	-	
<b>TOTAL EXPENDITURES:</b>	<b>23,377,282</b>	<b>23,841,564</b>	<b>464,282</b>	
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>(1,704,173)</b>	<b>(202,704)</b>	<b>1,501,469</b>	
<b>FUND BALANCE, RESERVES</b>				
Beginning Balance	5,465,598	5,465,598	-	
Ending Balance	3,761,425	5,262,894	1,501,469	
<b>RESERVES:</b>				
<b><u>Nonspendable:</u></b>				
Revolving Cash	25,000	25,000	-	
Prepaid Expenditures	-	-	-	
<b><u>Restricted:</u></b>				
Legally Designated (restricted programs)	340,570	340,570	-	
<b><u>Assigned:</u></b>				
Textbooks	-	-	-	
Curriculum & Instruction	83,820	83,820	-	
Technology Replacement/Upgrades	285,406	285,406	-	
<b><u>Unassigned:</u></b>				
Designated for Economic Uncertainties	701,318	715,247	13,929	
<b>Unassigned Fund Balance</b>	<b>2,325,311</b>	<b>3,812,851</b>	<b>1,487,540</b>	