

**Schedule of Changes**  
**2020-21 Unaudited Actuals vs Estimated Actuals**

|  | Unaudited Actuals | Estimated Actuals | Change           | Explanation  |
|--|-------------------|-------------------|------------------|--|
| <b>REVENUES</b>  |                   |                   |                  |  |
| LCFF Sources   | 15,457,601        | 15,399,449        | 58,152           | Increase in AB602 SpEd Property Tax Funding  |
| Federal  | 1,100,836         | 1,143,795         | (42,959)         | ESSER II funds deferred to 2021-22   |
| State  | 3,242,788         | 3,169,448         | 73,340           | Increased lottery funding of \$100k and \$20k from other state funding offset by a decrease in STRS on Behalf of \$47k.                        |
| Local  | 5,489,738         | 5,530,893         | (41,155)         | Reduction in SpEd funding of \$71k offset by an increase of \$30k for facility use, interest income and school site donations.                 |
| <b>TOTAL REVENUES:</b>                                   | <b>25,290,964</b> | <b>25,243,585</b> | <b>47,379</b>    |  |
| <b>EXPENDITURES</b>                                      |                   |                   |                  |  |
| Certificated Salaries                                    | 10,353,224        | 10,353,695        | (471)            |  |
| Classified Salaries                                      | 3,816,825         | 3,813,589         | 3,236            |  |
| Benefits   | 6,310,605         | 6,451,251         | (140,646)        | Final STRS on Behalf came in lower than estimated and pension costs on the salary increases including the bonus came in less than anticipated. |
| Books & Supplies   | 978,960           | 1,060,718         | (81,758)         | Unused site and department budgets   |
| Contracts & Services                                     | 3,102,697         | 3,098,802         | 3,895            |  |
| Capital Outlay   | 23,399            | 29,202            | (5,803)          |  |
| Other Outgo  | -                 | -                 | -                |  |
| Indirect Support Costs                                   | (25,000)          | (25,000)          | -                |  |
| Transfers Out  | 5,000             | 5,000             | -                |  |
| <b>TOTAL EXPENDITURES:</b>                               | <b>24,565,711</b> | <b>24,787,257</b> | <b>(221,546)</b> |  |
| <b>Excess (Deficiency) of Revenues over Expenditures</b> | <b>725,253</b>    | <b>456,328</b>    | <b>268,925</b>   |  |
| <b>FUND BALANCE, RESERVES</b>                            |                   |                   |                  |  |
| Beginning Balance  | 5,903,247         | 5,903,247         | -                |  |
| Ending Balance   | 6,628,500         | 6,359,575         | 268,925          |  |
| <b>RESERVES:</b>   |                   |                   |                  |  |
| <b>Nonspendable:</b>                                     |                   |                   |                  |  |
| Revolving Cash   | 28,700            | 25,000            | 3,700            |  |
| Prepaid Expenditures                                     |                   |                   | -                |  |
| <b>Restricted:</b>                                       |                   |                   |                  |  |
| Legally Designated (restricted programs)                 | 1,372,124         | 1,357,435         | 14,689           |  |
| <b>Assigned:</b>   |                   |                   |                  |  |
| Textbooks  | 73,129            | 73,129            | -                |  |
| Curriculum & Instruction                                 | 166,846           | 157,746           | 9,100            |  |
| Technology Replacement/Upgrades                          | 330,924           | 326,982           | 3,942            |  |
| Safety   | 25,000            | 25,000            | -                |  |
| <b>Unassigned:</b>                                       |                   |                   |                  |  |
| Designated for Economic Uncertainties                    | 736,971           | 743,618           | (6,646)          |  |
| <b>Unassigned Fund Balance</b>                           | <b>3,894,806</b>  | <b>3,650,665</b>  | <b>244,140</b>   |  |