

Schedule of Changes				
2021-22 1st Interim vs 2nd Interim				
	1st Interim	2nd Interim	Change	Explanation
LCFF Sources	16,218,822	16,218,822	-	
Federal	721,087	721,008	(79)	
State	1,969,958	2,557,468	587,510	Increase of \$101k in state lottery due to an increase in the per ADA rate from \$199 to \$228, \$27k in IPI funds, and <i>\$459k in an audit adjustment related to AB86 ELO funds.</i>
Local	5,495,342	5,552,499	57,157	Increase of \$7k in After School Sports revenue, \$44k in Orinda's share of the EIP program and \$6k in School Site Donations
<b>TOTAL REVENUES:</b>	<b>24,405,209</b>	<b>25,049,797</b>	<b>644,588</b>	
Certificated Salaries	9,940,245	9,949,694	9,449	Increase is due to stipends
Classified Salaries	3,819,375	3,793,794	(25,581)	Savings from vacancies and new hires
Benefits	6,633,667	6,635,048	1,381	Adjustments driven by changes in salaries
Books & Supplies	902,590	912,002	9,412	Increase \$7k in PBL supplies, \$8k in site donation funded supplies, offset by \$6k in transfers to other expenditure categories.
Contracts & Services	3,567,511	3,647,327	79,816	Increase of \$27k due to tree abatement project, \$28k in utilities due to on-going modernization projects, \$4k in fieldtrips, \$7k in after school sports, \$10k in Education Technology and \$4k in misc. adjustments
Capital Outlay	-	-	-	
Other Outgo	342,769	342,769	-	
Indirect Support Costs	(50,000)	(50,000)	-	
Transfers Out	22,795	22,795	-	
<b>TOTAL EXPENDITURES:</b>	<b>25,178,952</b>	<b>25,253,429</b>	<b>74,477</b>	
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>(773,743)</b>	<b>(203,632)</b>	<b>570,111</b>	
<b>FUND BALANCE, RESERVES</b>				
Beginning Balance	6,628,500	6,628,500	-	
<i>Audit Adjustment- Due to reallocation of AB86 ELO Grant</i>	-	<i>(459,451)</i>		
Adjusted Beginning Balance	6,628,500	6,169,049		
Excess (Deficiency) of Revenues over Expenditures	(773,743)	(203,632)		
<b>Ending Balance</b>	<b>5,854,757</b>	<b>5,965,417</b>		
<b>RESERVES:</b>				
<b>Nonspendable:</b>				
Revolving Cash	25,000	25,000	-	
Prepaid Expenditures			-	
<b>Restricted:</b>				
Legally Designated (restricted programs)	648,354	680,133	31,779	
<b>Assigned:</b>				
Textbooks	-	-	-	
Curriculum & Instruction	86,150	86,150	-	
Technology Replacement/Upgrades	67,111	67,111	-	
<b>Unassigned:</b>				
Designated for Economic Uncertainties	755,369	757,603	2,234	
Unassigned Fund Balance	4,272,773	4,349,420	76,646	
Plus Fund 17	\$954,986	\$954,986	-	
<b>TOTAL AVAILABLE RESERVES IN DOLLARS:</b>	<b>5,983,128</b>	<b>6,062,009</b>	<b>78,881</b>	
<b>TOTAL AVAILABLE RESEVES AS A PERCENTAGE:</b>	<b>23.76%</b>	<b>24.00%</b>	<b>0.24%</b>	