

Schedule of Changes				
2021-22 Unaudited Actuals vs Estimated Actuals				
	Unaudited Actuals	Estimated Actuals	Change	Explanation
LCFF Sources	16,295,644	16,273,554	22,090	Increase is due to a prior year adjustment
Federal	865,962	877,203	(11,241)	Decrease is due to unused ESSER funds deferred to 2022-23
State	2,741,822	2,692,301	49,521	Increase is due to \$58k in state lottery revenue offset by \$9k in the Classified Employee Summer Assistance Program.
Local	5,904,069	5,753,965	150,104	Increase is due to \$65k in facility use revenue, \$37k in SpEd EIP income, and \$47k in school site, interest and misc. funds.
TOTAL REVENUES:	25,807,497	25,597,023	210,474	
Certificated Salaries	10,477,190	10,435,081	42,109	Increase is due to substitute costs related to teachers on leave.
Classified Salaries	4,024,718	3,978,886	45,832	Increase is due to vacation payouts owed to employees.
Benefits	6,749,439	6,751,171	(1,731)	
Books & Supplies	628,492	697,754	(69,262)	Decrease is due to \$30k in unused school site funds and \$39k in department funds
Contracts & Services	3,768,113	3,838,670	(70,557)	Decrease is due to \$44k in the technology infrastructure project postponed to 22-23 and \$36k in unused school site and department funds, offset by an increase of \$10k in utility cost for PG&E and water.
Capital Outlay	48,284	61,260	(12,976)	Technology Infrastructure project was postponed to July-August 2022.
Other Outgo	342,769	342,769	-	
Indirect Support Costs	(50,000)	(50,000)	-	
Transfers Out	33,817	22,795	11,022	Increase in Free and Reduced meals
TOTAL EXPENDITURES:	26,022,821	26,078,385	(55,564)	
Excess (Deficiency) of Revenues over Expenditures	(215,323)	(481,362)	266,039	
FUND BALANCE, RESERVES				
Beginning Balance	6,628,500	6,628,500	-	
<i>Audit Adjustment- Due to reallocation of AB86 ELO Grant</i>	<i>(459,451)</i>	<i>(459,451)</i>	<i>(0)</i>	
Adjusted Beginning Balance	6,169,049	6,169,049	(0)	
Excess (Deficiency) of Revenues over Expenditures	(215,323)	(481,362)	266,039	
Ending Balance	5,953,725	5,687,687	266,039	
RESERVES:				
Nonspendable:				
Revolving Cash	28,700	25,000	3,700	
Prepaid Expenditures			-	
Restricted:				
Legally Designated (restricted programs)	894,003	792,576	101,427	
Assigned:				
Textbooks	-	-	-	
Curriculum & Instruction	43,000	43,000	-	
Technology Replacement/Upgrades	203,005	143,708	59,297	
Unassigned:				
Designated for Economic Uncertainties	780,685	782,352	(1,667)	
Unassigned Fund Balance	4,004,333	3,901,051	103,282	
Plus Fund 17	\$960,296	\$954,986	5,310	
TOTAL AVAILABLE RESERVES IN DOLLARS:	5,745,314	5,638,389	106,925	
TOTAL AVAILABLE RESEVES AS A PERCENTAGE:	22.08%	21.62%	0.46%	