

**Schedule of Changes  
2022-23 1st Interim vs 2nd Interim**

	2nd Interim	1st Interim	Change	Explanation
LCFF Sources	18,076,393	18,076,046	347	No substantial changes.
Federal	757,959	757,155	804	No substantial changes.
State	2,894,134	3,385,303	(491,169)	An increase of \$21k in the PreK Implementation Grant and \$53k in Home To School Transportation funds, offset by a reduction of \$565k in Art, Music and Instructional Materials Block Grant.
Local	6,103,782	6,021,289	82,493	An increase of \$77k in site funds for fieldtrips and other donations, \$50k in the Ca SUMS Grant and \$25k in interest income, offset by a reduction of \$70k for Orinda's share of the EIP Program.
<b>TOTAL REVENUES:</b>	<b>27,832,268</b>	<b>28,239,793</b>	<b>(407,525)</b>	
Certificated Salaries	11,460,977	10,644,920	816,057	An increase of \$752k for certificated salaries, \$41k in the CA SUMS Grant stipends and \$23k in additional substitute costs.
Classified Salaries	4,191,428	4,074,037	117,391	An increase of \$252k for classified salaries, offset by \$135k in classified positions that were reduced and/or eliminated.
Benefits	7,523,161	7,457,063	66,098	An increase of \$201k is associated with the salary Increases and position changes, offset by \$135k in health benefit coverage due to new employees and open enrollment changes.
Books & Supplies	877,528	798,014	79,514	An increase of \$88k in promethean boards and replacement servers, offset by a reduction of \$9k in miscellaneous supplies.
Contracts & Services	3,911,415	3,673,663	237,752	An increase of \$26k in PG&E costs, \$14k for AB841 Consulting Services, \$90k in SpEd services, \$39k for legal fees, \$80k in fieldtrips and \$6k in miscellaneous adjustments, offset by a reduction of \$17k from prior year erate discounts.
Capital Outlay	70,681	93,681	(23,000)	Transfer to "Books and Supplies" to cover the NAS Servers.
Other Outgo	193,063	386,125	(193,062)	This reduction is for the unused contingency funds from the Schneider Electric project.
Indirect Support Costs	(50,000)	(50,000)	-	
Transfers Out	-	-	-	
<b>TOTAL EXPENDITURES:</b>	<b>28,178,253</b>	<b>27,077,503</b>	<b>1,100,750</b>	
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>(345,985)</b>	<b>1,162,290</b>	<b>(1,508,275)</b>	
<b>FUND BALANCE, RESERVES</b>				
Beginning Balance	5,953,726	5,953,726	-	
Ending Balance	5,607,741	7,116,016	(1,508,275)	
<b>RESERVES:</b>				
<b>Nonspendable:</b>				
Revolving Cash	25,000	25,000	-	
Prepaid Expenditures	-	-	-	
<b>Restricted:</b>				
Legally Designated (restricted programs)	1,312,918	1,964,387	(651,469)	
<b>Assigned:</b>				
Textbooks	180,000	150,000	30,000	Reserve for Textbook increased due to reduction in AMIM
Universal Transitional Kindergarten	128,906	139,876	(10,970)	Change is due to revised LCFF Calculation
Technology Replacement/Upgrades	130,000	130,000	-	
<b>Unassigned:</b>				
Designated for Economic Uncertainties	845,348	812,325	33,023	
Unassigned Fund Balance	2,985,569	3,894,428	(908,859)	
Plus Fund 17	\$960,296	\$960,296	-	
<b>TOTAL AVAILABLE RESERVES IN DOLLARS:</b>	<b>4,791,213</b>	<b>5,667,049</b>	<b>(875,836)</b>	
<b>TOTAL AVAILABLE RESEVES AS A PERCENTAGE:</b>	<b>17.00%</b>	<b>20.93%</b>	<b>-3.93%</b>	