

SCHEDULE OF CHANGES				
2022-23 UNAUDITED ACTUALS vs ESTIMATED ACTUALS				
	UNAUDITED ACTUALS	ESTIMATED ACTUALS	CHANGE	EXPLANATION
LCFF Sources	\$18,168,951	\$18,172,853	(3,902)	slight decrease
Federal	\$749,046	\$768,817	(19,771)	decrease due to ESSER deferred revenue
State	\$3,726,242	\$3,354,592	371,650	Increase primarily due to: - \$501k in the Art Music Instruction and Materials block grant Offset by: - \$161k decrease in the AB841 CalShape grant
Local	\$6,400,725	\$6,208,582	192,143	Increase primarily due to: - \$110k increase in interest income - \$51k increase due to SELPA miscellaneous income and after school sports - \$13k increase in community redevelopment fees
TOTAL REVENUES	\$29,044,964	\$28,504,844	540,120	
Certificated Salaries	\$11,354,856	\$11,363,542	(8,686)	Immaterial change
Classified Salaries	\$4,213,375	\$4,150,437	62,938	Primarily due to vacation payouts and extra hours
Benefits	\$7,405,664	\$7,440,672	(35,008)	Adjustments driven by changes in salaries
Books & Supplies	\$730,522	\$838,174	(107,652)	Decrease primarily due to: - \$18k in kitchen small ware covered by the KIT grant - \$18k in Pre-K planning supplies and \$20k in non-capital equipment covered by the Universal Pre-K planning and Implementation grant - \$35k in unused donation money that will be carried over
Contracts & Services	\$3,783,329	\$4,079,368	(296,039)	Savings primarily due to: - \$75k reductions in legal and election expense - \$120k in special ed - \$40k in maintenance contract savings - \$19k in tech contract savings - \$11k in travel and conference savings - \$10k in lease savings
Capital Outlay	\$222,456	\$204,621	17,835	KIT small ware adjustment in "Books and Supplies" used kitchen equipment for JM and CP
Other Outgo	\$386,125	\$193,063	193,062	Increase due to transfer of debt servicing costs to Fund 01, as they should be booked in Fund 01, instead of Fund 40
Indirect Support Costs	(\$124,372)	(\$70,000)	(54,372)	\$82k Fund 12 (childcare) and \$42k Fund 13 (child nutrition)
TOTAL EXPENDITURES	\$27,971,956	\$28,199,877	(227,921)	
Transfers In	\$350,001	\$0	350,001	Transfer of contingency money from Fund 40 to Fund 01 - will be used for debt service
Excess (Deficiency) of Revenues over Expenditures	\$1,423,009	\$304,967	1,118,042	a
FUND BALANCE, RESERVES				
Beginning Balance	\$5,953,726	\$5,953,726	-	b
Ending Balance	\$7,376,735	\$6,258,693	1,118,042	a+b
RESERVES				
NONSPENDABLE				
Revolving Cash	\$28,700	\$25,000	3,700	
Prepaid Expenditures	\$156,938		156,938	Relates to contingency money for debt service
RESTRICTED				
Legally Designated (restricted programs)	\$2,280,643	\$1,784,607	496,036	
ASSIGNED				
Textbooks	\$180,000	\$180,000	-	
Universal Transitional Kindergarten	\$135,080	\$135,080	-	
Technology Replacement/Upgrades	\$130,000	\$130,000	-	
UNASSIGNED				
Designated for Economic Uncertainties	\$839,159	\$845,996	(6,838)	3% of Total Expenditures c
Unassigned Fund Balance	\$3,626,215	\$3,158,010	468,205	Ending balance minus all other reserves d
Plus Fund 17	\$993,684	\$960,296	33,388	e
TOTAL AVAILABLE RESERVES IN \$	\$5,459,057	\$4,964,302	494,755	c+d+e
TOTAL AVAILABLE RESERVES %	19.52%	17.60%	1.91%	as a % of total expenditures