

Schedule of Changes
2017-18 Estimated Actuals vs 2nd Interim

	Estimated Actuals 2017-18	2nd Interim 2017-18	Change	Explanation
REVENUES				
LCFF Sources	14,269,410	14,244,731	24,679	Increase in SpEd Property Tax Allocation
Federal	399,956	402,210	(2,254)	Reduction in Federal funding for Special Education
State	1,694,395	1,694,395	-	
Local	5,556,947	5,540,910	16,037	Increase in Interest Income and Facility Use Fees with reductions to revenues received for Site Fieldtrips based on actual trips taken and SpEd Selpa Apportionment
TOTAL REVENUES:	21,920,708	21,882,246	38,462	
EXPENDITURES				
				Explanation
Certificated Salaries	9,205,038	9,220,032	(14,994)	Estimates for PLC time, Substitute Costs for F&P Assessments, and Noon Duty reduced based on actuals to date. This reduction is partially off-set by increases due to salary increases for Certificated Management.
Classified Salaries	3,436,701	3,396,401	40,300	Estimates include salary increases for Classified Management and Confidential staff, additional cost to cover Secretary duties at Los Perales with an off-setting reduction for elementary noon duty aides based on actuals to date.
Benefits	5,169,705	5,063,941	105,764	Estimates include Supplemental Employee Retirement Plan (SERP) for 4 retirees as well as changes to health benefit coverage
Books & Supplies	916,485	1,020,180	(103,695)	Reductions to budgets based on actuals to date
Contracts & Services	3,237,595	3,270,570	(32,975)	Reductions to budgets based on actuals to date
Capital Outlay	60,374	103,593	(43,219)	Estimates are reduced based on Technology plan to purchase equipment next year and includes an increase for district vehicle purchases
Other Outgo	115,558	96,558	19,000	Increase for student newly placed in County Office of Education program.
Indirect Support Costs	(55,874)	(55,874)	-	
Transfers Out	18,995	18,995	-	
TOTAL EXPENDITURES:	22,104,577	22,134,396	(29,819)	
Excess (Deficiency) of Revenues over Expenditures	(183,869)	(252,150)	68,281	
FUND BALANCE, RESERVES				
Beginning Balance	5,463,702	5,463,702	-	
Ending Balance	5,279,833	5,211,552	68,281	
RESERVES:				
<u>Nonspendable:</u>				
Revolving Cash	28,400	28,400	-	
Prepaid Expenditures	-	-	-	
<u>Restricted:</u>				
Legally Designated (restricted programs)	646,749	534,402	112,347	
<u>Assigned:</u>				
Textbooks	600,200	625,000	(24,800)	
Curriculum and Instruction	65,325	30,000	35,325	
Technology Replacement/Upgrades	625,315	559,571	65,744	
<u>Unassigned:</u>				
Designated for Economic Uncertainties	663,137	664,032	(895)	
Unassigned Fund Balance	2,650,707	2,770,147	(119,440)	