

Summary of Changes
General Fund - Estimated Actuals
June 22, 2017

	2016-2017 Estimated Actuals as of June 8, 2017	2016-2017 Estimated Actuals as of June 22, 2017	Difference	Reason for Change
<u>Revenues</u>				
LCFF Sources	24,300,000	23,969,024	(330,976)	Decrease for revised ADA - correction of error
Federal Revenue	2,621,065	2,621,065	-	
Other State Revenue	3,578,927	3,578,927	-	
Other Local Revenue	3,929,106	3,929,106	-	
Total, Revenues	34,429,098	34,098,122	(330,976)	
<u>Expenditures</u>				
Certificated Salaries	14,959,693	14,910,886	(48,807)	Decrease for restricted grants not projected to be spent
Classified Salaries	5,523,466	5,523,501	35	
Employee Benefits	8,633,172	8,625,015	(8,157)	Decrease for restricted grants not projected to be spent
Books and Supplies	2,044,814	1,694,792	(350,022)	Decrease for restricted grants not projected to be spent
Services and Other Operating Expenditures	5,161,513	5,276,727	115,214	Decrease for restricted grants not projected to be spent
Capital Outlay	188,749	188,749	-	
Other Outgo - Transfers of Indirect Costs	(14,893)	(14,542)	351	
Total, Expenditures	36,496,514	36,205,128	(291,386)	
<u>Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses</u>				
	(2,067,416)	(2,107,006)	(39,590)	
<u>Interfund Transfers</u>				
Transfers In	1,464,930	1,464,930	-	
Transfers Out	70,000	120,000	50,000	Increase for contribution to Fund 13 - Child Nutrition Services
Total, Interfund Transfers	1,534,930	1,584,930	50,000	

Summary of Changes General Fund - Budget June 22, 2017

	2017-2018 Budget as of June 8, 2017	2017-2018 Budget as of June 22, 2017	Difference	Reason for Change
<u>Revenues</u>				
LCFF Sources	24,120,610	24,120,610	-	
Federal Revenue	2,765,836	2,765,836	-	
Other State Revenue	2,377,181	2,777,181	400,000	Monies previously scheduled for disbursement in May 2019, will instead be disbursed in 2017-18; increase for one-time mandate buy-down.
Other Local Revenue	3,845,908	3,845,908	-	
	33,109,535	33,509,535	400,000	
<u>Expenditures</u>				
Certificated Salaries	15,243,000	15,279,930	36,930	Adjust to align expenditures with LCAP revisions
Classified Salaries	5,463,958	5,463,958	-	
Employee Benefits	8,933,032	8,977,583	44,551	Adjust to align expenditures with LCAP revisions
Books and Supplies	1,149,275	1,046,614	(102,661)	Adjust to align expenditures with LCAP revisions
Services and Other Operating Expenditures	5,039,745	5,210,925	171,180	Adjust to align expenditures with LCAP revisions, and Increase for contribution to Fund 19 - BBMAC
Capital Outlay	32,000	32,000	-	
Other Outgo - Transfers of Indirect Costs	(16,673)	(16,673)	-	
	35,844,337	35,994,337	150,000	
<u>Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses</u>				
	(2,734,802)	(2,484,802)	250,000	
<u>Interfund Transfers</u>				
Transfers In	3,017,802	2,767,802	(250,000)	Decrease transfer due to one-time monies
Transfers Out	282,000	282,000	-	
	3,299,802	3,049,802	(250,000)	