

MOUNTAIN ELEMENTARY SCHOOL DISTRICT
2019-20 2ND INTERIM
MULTI-YEAR PROJECTION

Last revised 3/6/2020

	2019-20 2ND INTERIM		2020-21 PROJECTED BUDGET		2021-22 PROJECTED BUDGET		Total
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	
Revenues							
LCFF Revenues	1,542,024	-	1,571,975	-	1,602,363	-	1,602,363
Federal Revenues	2,297	23,468	23,468	23,468	23,468	23,468	23,468
Other State Rev (excl. STRS On-behalf & One-time monies)	15,004	41,854	42,788	42,788	42,788	42,788	42,788
STRS On-Behalf State Revenues	56,830	56,830	56,830	56,830	56,830	56,830	56,830
One-time monies- Mandated Cost per ADA/ Prop 98	-	-	-	-	-	-	-
Other Local Revenues	44,112	148,197	37,947	132,693	38,311	133,065	171,376
Total Revenue	1,615,284	243,499	1,637,772	227,929	1,668,524	228,301	1,896,825
Expenditures							
Certificated Salaries	742,801	95,929	758,881	96,580	775,650	97,871	873,520
Classified Salaries	242,107	42,962	258,100	41,080	263,262	41,829	305,090
Employee Benefits (excl. STRS On-behalf)	356,419	35,050	389,728	36,882	414,218	39,150	453,368
STRS On-Behalf Employee Benefits	-	56,830	-	56,830	-	56,830	56,830
Books and Supplies	34,623	27,358	32,623	10,006	32,623	10,006	42,629
Services & Operating Exp.	173,902	24,755	154,610	15,466	146,723	15,466	164,189
Capital Outlay	44,076	9,949	-	0	-	0	0
Other Outgo	200	-	200	-	200	-	200
Indirect Costs	-	-	-	-	-	-	-
Total Expenditures	1,594,128	292,834	1,594,142	256,844	1,634,675	261,152	1,895,828
Variance (Revenue - Expenditures)	21,156	(49,335)	43,630	(28,915)	33,848	(32,851)	997
Interfund Transfers & Contributions							
Transfers In	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Other Financing Sources	(30,291)	30,291	(32,628)	30,228	(34,225)	31,825	(2,400)
Contributions	(30,291)	30,291	(32,628)	30,228	(34,225)	31,825	(2,400)
Total Transfers	(30,291)	30,291	(32,628)	30,228	(34,225)	31,825	(2,400)
Beginning Balance	474,119	60,376	464,983	41,333	475,986	42,646	518,632
Increase to Fund Balance/ (Deficit)	(9,136)	(19,043)	11,003	1,313	(376)	(1,026)	(1,402)
Ending Fund Balance	464,983	41,333	475,986	42,646	475,610	41,620	517,230
Components of Ending Fund Balance:							
Assigned Restricted Funds	-	41,333	42,646	42,646	41,620	41,620	41,620
Assigned Funds: Field Trips, Heritage, After School, Safety Dollar Programs, MAA, Lottery	68,501	-	72,969	-	77,360	-	77,360
Fund Balance less Designated Funds	396,483	-	403,017	-	398,250	-	398,250
Fund 17							
Beginning Balance	385,278	-	393,878	-	402,234	-	402,234
Interest Income	8,600	-	8,356	-	8,399	-	8,399
Transfer to Fund 01	-	-	-	-	-	-	-
Ending Fund Balance before REU assigned	393,878	-	402,234	-	410,633	-	410,633
Reserves for Economic Uncertainties (REU) Assigned	94,348	-	92,549	-	94,791	-	94,791
Unassigned Ending Fund Balance (Previously Assigned as Deferred Maintenance Hardship Funds)	299,530	-	309,685	-	315,842	-	315,842

MOUNTAIN ELEMENTARY SCHOOL DISTRICT
 2019-20 2ND INTERIM
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Last revised 3/6/2020

UNRESTRICTED PROGRAMS

Resource Management	0000 1105 Independent Study	0000 2801 General Operations	0000 3002 Field Trips	0000 3003 Heritage Fund	0000 3004 After School Program	0000 3005 Safety Dollar Program	0115 0115 MAA	0000 2100 Bond	1100 3000 Unrestricted Lottery	1400 2801 Education Protection Account	Total Unrestricted
Revenues											
LCFF Revenues 8000-8099	-	1,512,710	-	-	-	-	-	-	-	29,314	1,542,024
Federal Revenues 8100-8299	-	4,450	-	-	-	-	2,297	-	-	-	2,297
Other State Revenues 8300-8599	-	9,000	10,000	100	3,400	1,018	-	-	22,400	-	26,850
Other Local Revenues 8600-8799	20,594	-	-	-	-	-	-	-	-	-	44,112
Total Revenue	20,594	1,526,160	10,000	100	3,400	1,018	2,297	-	22,400	29,314	1,615,284
Expenditures											
1000 - Certificated Salaries	8,677	710,122	-	-	-	-	-	-	-	24,002	742,801
2000 - Classified Salaries	4,350	232,826	-	-	3,468	-	1,463	-	-	-	242,107
3000 - Employee Benefits	3,518	346,421	-	-	333	-	835	-	-	5,312	356,419
4000 - Books and Supplies	-	19,000	-	-	700	523	-	-	15,100	-	34,623
5000 - Services & Operating Exp.	4,050	132,757	12,000	10,000	-	495	-	13,900	-	-	173,902
6000 - Capital Outlay	-	9,949	-	-	-	-	-	34,127	-	-	44,076
7100-7200 - Other Outgo	-	200	-	-	-	-	-	-	-	-	200
7300 - Indirect Costs	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	20,594	1,451,276	12,000	10,000	4,501	1,018	2,297	48,027	15,100	29,314	1,594,128
Interfund Transfers											
Transfers In 89XX	-	-	-	-	-	-	-	-	-	-	-
Transfers Out 76XX	-	-	-	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-	-	-	-
Unrestricted Contributions (8980)	-	(46,930)	1,638	-	1,401	-	-	13,900	-	-	(30,291)
Restricted Contributions (8950)	-	-	-	-	-	-	-	-	-	-	-
Total Transfers	-	(46,930)	1,638	-	1,401	-	-	13,900	-	-	(30,291)
Beginning Balance	0	368,529	362	69,711	-	-	-	34,127	1,390	-	474,119
Net Increase (Decrease)	-	27,954	(362)	(9,900)	(0)	(0)	-	(34,127)	7,300	0	(9,136)
Ending Fund Balance	0	396,482	0	59,811	(0)	(0)	-	0	8,690	0	464,983
Full Time Equivalencies:											
Certificated FTE	0.12	8.59	-	-	-	-	-	-	-	0.02	8.73
Classified FTE	0.15	4.94	-	-	-	-	0.03	-	-	-	5.12
Total FTE	0.27	13.53	-	-	-	-	0.03	-	-	0.02	13.85

MOUNTAIN ELEMENTARY SCHOOL DISTRICT
 2019-20 2ND INTERIM
 2019-20 2ND INTERIM

3/10/2020

RESTRICTED PROGRAMS

Resource Management	4035 Title II Teacher Quality	6230 CA Clean Energy (Prop 39)	6300 Restricted Lottery	7311 Classified PD Block Grant	7510 Low Perf. Students Block Grant	7690 STRS On- behalf Payments	9004 Grants & Donations	9306 Parent Club Donations	3310 IDEA/Local Assistance	6500 1304 RSP	6500 1309 Speech	6500 1310 Psychologist/ OT	6500 1318 Other Services	6512 0000 Mental Health	Total Restricted	Total General Fund
Revenues																
LCFF Revenues 8000-8099	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,542,024
Federal Revenues 8100-8299	1,466	-	-	-	-	-	-	-	22,002	-	-	-	-	-	23,468	25,766
Other State Revenues 8300-8599	-	-	7,906	-	66	56,830	17,627	68,004	-	50,464	12,102	-	-	7,032	71,834	98,684
Other Local Revenues 8600-8799	-	-	-	-	-	-	-	-	-	-	-	-	-	-	148,197	192,309
Total Revenue	1,466	-	7,906	-	66	56,830	17,627	68,004	22,002	50,464	12,102	-	-	7,032	243,499	1,858,783
Expenditures																
Certificated Salaries	-	-	-	-	49	-	-	17,430	15,427	47,251	15,772	-	-	-	95,929	838,730
Classified Salaries	-	-	-	825	-	-	5,443	36,694	-	-	-	-	-	-	42,962	285,069
Employee Benefits	-	-	-	250	17	56,830	8,476	8,476	5,517	16,897	3,374	-	-	-	91,880	448,300
Books and Supplies	-	-	7,906	-	-	-	1,678	16,115	1,059	300	300	-	-	-	27,358	61,981
Services & Operating Exp.	1,466	-	-	-	-	-	7,000	3,289	-	-	-	7,000	-	-	24,755	198,657
Capital Outlay	-	-	-	-	-	-	9,949	-	-	-	-	-	-	-	9,949	54,026
Other Outgo	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	200
Indirect Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	1,466	-	7,906	1,075	66	56,830	24,590	82,004	22,002	64,449	19,446	7,000	-	6,000	292,834	1,886,962
Interfund Transfers																
Transfers In 89XX	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers Out 76XX	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unrestricted Contributions (8980)	-	-	-	-	-	-	1,962	-	-	13,985	7,344	7,000	-	-	30,291	-
Restricted Contributions (8990)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Transfers	-	-	-	-	-	-	1,962	-	-	13,985	7,344	7,000	-	-	30,291	-
Beginning Balance	-	4,671	5,078	1,074	-	-	5,000	16,363	-	-	-	-	-	28,190	60,376	534,495
Net Increase (Decrease)	-	-	-	(1,075)	-	-	(5,000)	(14,000)	-	-	(0)	-	-	1,032	(19,043)	(28,179)
Ending Fund Balance	-	4,671	5,078	(1)	-	-	-	2,363	-	-	(0)	-	-	29,222	41,333	506,316
Full Time Equivalencies:																
Certificated FTE	-	-	-	-	-	-	0.20	0.23	0.22	0.66	0.18	-	-	-	1.29	10.01
Classified FTE	-	-	-	-	-	-	0.20	0.81	-	-	-	-	-	-	1.01	6.13
Total FTE	-	-	-	-	-	-	0.20	1.04	0.22	0.66	0.18	-	-	-	2.30	16.14

**MOUNTAIN ELEMENTARY SCHOOL DISTRICT
2019-20 2ND INTERIM
2019-20 2ND INTERIM**

Last revised 3/6/2020

ALL FUNDS

	Fund 01 General	Fund 17 Special Reserve	Fund 21 Building Fund	Fund 25 Capital Facilities	Fund 51 Bond Interest & Redemption	Total All Funds
Revenues						
LCFF Revenues	1,542,024	-	-	-	-	1,542,024
Federal Revenues	25,766	-	-	-	-	25,766
Other State Revenues	98,684	-	-	-	480	99,164
Other Local Revenues	192,309	8,600	43,064	60	81,349	325,382
Total Revenue	1,858,783	8,600	43,064	60	81,829	1,992,336
Expenditures						
Certificated Salaries	838,730	-	-	-	-	838,730
Classified Salaries	285,069	-	-	-	-	285,069
Employee Benefits	448,300	-	-	-	-	448,300
Books and Supplies	61,981	-	-	-	-	61,981
Services & Operating Exp.	198,657	-	105,921	-	-	304,578
Capital Outlay	54,026	-	2,002,292	-	-	2,056,318
Other Outgo	200	-	-	-	177,356	177,556
Indirect Costs	-	-	-	-	-	-
Total Expenditures	1,886,962	-	2,108,213	-	177,356	4,172,531
Interfund Transfers						
Transfers In	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Total Transfers	-	-	-	-	-	-
Beginning Balance	534,495	385,278	2,065,149	3,069	144,606	3,132,596
Net Increase (Decrease)	(28,179)	8,600	(2,065,149)	60	(95,527)	(2,180,195)
Ending Fund Balance	506,316	393,878	-	3,129	49,078	952,401

**Mountain Elementary School District
Revenues by Funding Source
2019-20 2ND INTERIM**

Local Control Funding Formula (LCFF)				
Sources of LCFF Revenue		Resource/Mgmt Code		
Property Taxes:		0000-2801	\$	984,590
Education Protection Account (EPA):		0000-2801	\$	29,314
State Aid:		0000-2801	\$	528,120
		Total-LCFF	\$	1,542,024
LCFF Revenue Generated through:				
ADA:		Rate per ADA	ADA	Amount
	TK - 3rd Grade	\$8,751.12	85.26	\$ 746,120
	4th - 6th Grade	\$8,046.13	61.31	\$ 493,308
Economic Recovery Target (ERT):				\$ 302,595
		Total-LCFF	\$	1,542,024

Federal		Resource		
IDEA/Local Assistance		3310	\$	22,002
Title II Teacher Quality		4035	\$	1,466
MAA		0115	\$	2,297
		Total-Federal Revenue	\$	25,766

State		Resource		
Lottery Materials Restricted		6300	\$	7,906
Mental Health		6512	\$	7,032
Low Performing Students Block Grant		7510	\$	66
		Subtotal-State Revenue	\$	15,004
Lottery Unrestricted		1100	\$	22,400
Mandated Block Grant		0000-2801	\$	4,450
Classified PD Block Grant		7311	\$	-
Other State Revenue		0000-2801	\$	-
		Subtotal-State Revenue	\$	26,850
		Total-State Revenue	\$	41,854

STRS On-Behalf		Resource		
STRS On Behalf State Revenues			\$	56,830
		Total-State Revenue	\$	56,830

One-time Funds for Outstanding Mandate Claims	0000-2801		\$	-
		Subtotal-One -Time State Revenue	\$	-

LOCAL		Resource/Mgmt Code		
Independent Study		0000-1105	\$	20,594
General Fund		0000-2801	\$	9,000
Field Trips		0000-3002	\$	10,000
Heritage		0000-3003	\$	100
After School Program		0000-3004	\$	3,400
Safety Dollar Program		0000-3005	\$	1,018
PTA/ Parent Club Donations		9306-2339	\$	68,004
Grants		9004-0000	\$	17,627
Sp Ed		6500	\$	62,566
		Total-Local Revenue	\$	192,309

TOTAL PROJECTED REVENUE			\$	1,858,783
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Mountain Elementary School District

Budget Assumptions for 2019-20 2nd Interim and Multi-Year Projections

Fiscal Year 2019-20 2nd Interim Budget:

Revenue

1. Enrollment is estimated at 153 students, P2 ADA at 146.41, and district ADA to enrollment ratio is projected at 95.7%.
2. Property taxes are assumed to increase 2% over prior year.
3. With the implementation of GASB 68 during 2016-17, the district is required to include one-time non-Prop 98 STRS On Behalf payments with the corresponding revenue that the State makes for the district STRS members into the STRS retirement fund. The STRS On Behalf payment is budgeted in all years. \$56,830 in STRS On Behalf payments have been budgeted for 2019-20.
4. MAA will be budgeted only when received. \$2,297 has been received and budgeted, which was not included in the 2019-20 Adopted Budget.
5. Additional Special Education AB 602 RE 6500 revenue of \$4,934 has been received and booked since 1st Interim.
6. Field Trip RE 0000 Mgmt 3002 revenue has been decreased by \$2,000 since 1st Interim.
7. Afterschool RE 0000 Mgmt 3004 revenue has been decreased by \$5,197 to \$3,400 since 1st Interim.
8. Low Performance Student Block Grant and Classified Professional Development funding of prior year eliminated. No new monies were received in 2019-20, and remaining fund balance will be used.
9. Gap closure funding, supplemental grants, and concentration grants have been fully funded in 2018-19 and have been eliminated from 2019-20.
10. One-time monies budgeted in prior year eliminated.
11. A matching grant donation of up to \$10k was budgeted in 2019-20. \$20k in expenditure was budgeted, \$10k from grants and \$10k from general fund.

Staff Changes

12. Maint/Grounds vacant position that was budgeted has been removed at 2nd Interim.
13. A teacher has qualified for a Combination Class stipend at 2nd Interim.
14. A late start teacher had 4 additional days added to her calendar, resulting in approximately \$250 in additional salary being budgeted at 2nd Interim.
15. A vacation payout in the amount of \$2,853 has been added to the Classified salary budget.

Expenditures

16. Certificated and Classified salaries include 2% step and column and a 2% COLA.
17. The 2019-20 CalSTRS employer rate has been set at 17.1% and the CalPERS employer rate is 19.721%.
18. The cost of Health and Welfare benefits are budgeted per the contract cap amount with an annual 3% increase at \$12,000.42. RSP teacher's Health and Welfare benefits will be paid at full instead of at 80% previously.
19. An LCAP consultant has been added to the budget at 2nd Interim for \$4000
20. A consultant for safety trainings has been added to the budget at 2nd Interim for \$500.

Fiscal Year 2020-21

Revenue

21. Enrollment is estimated at 153 students and P2 ADA at 145.57, which is an attendance ratio of 95.8%, consistent with prior year.
22. Property taxes are assumed to increase 2% over prior year.
23. LCFE Statutory COLA will be evaluated and recognized at 2nd Interim once the State Board of Education has approved the budget.
24. EPA monies budgeted per latest estimate.
25. Projected State revenues for Prop 20 Lottery, Non-Prop 20 Lottery, Title II, and Local Assistance Entitlement have been budgeted
26. MAA will be budgeted only when received.
27. With the implementation of GASB 68 during 2016-17, the district is required to include one-time non-Prop 98 STRS On Behalf payments with the corresponding revenue that the State makes for the district STRS members into the STRS retirement fund. The STRS On Behalf payment is budgeted in all years. \$56,830 in STRS On Behalf payments have been budgeted for 2020-21.

Staff Changes

28. Staff are expected to be paid through same programs as in prior year.
29. All Extra Work Agreements, stipends and substitute costs from prior year have been included.

Expenditures

30. Certificated and Classified salaries include a 2% step and column increase and no COLA.
31. The 2020-21 CalSTRS employer rate has been projected at 18.40% and the CalPERS employer rate at 22.80%, based on the 2020-21 Governor's Proposed State Budget SSC Financial Projection Dashboard.
32. The cost of health benefits is budgeted per the contract cap amount with an annual 3% increase at \$12,360.
33. A 3% year over year increase in utilities cost has been budgeted.

Fiscal Year 2021-22

Revenue

34. Enrollment is estimated at 151 students and P2 ADA at 144.66, with an attendance ratio of 95.8%, consistent with prior year.
35. Property taxes are assumed to increase 2% increase over prior year.
36. LCFF Statutory COLA will be evaluated and recognized at 2nd Interim once the State Board of Education has approved the budget.
37. EPA monies budgeted per latest estimate.
38. Projected State revenues for Prop 20 Lottery, Non-Prop 20 Lottery, Title II, and Local Assistance Entitlement have been budgeted
39. MAA will be budgeted only when received.
40. With the implementation of GASB 68 during 2016-17, the district is required to include one-time non-Prop 98 STRS On Behalf payments with the corresponding revenue that the State makes for the district STRS members into the STRS retirement fund. The STRS On Behalf payment is budgeted in all years. \$56,830 in STRS On Behalf payments have been budgeted for 2021-22.

Staff Changes

41. Staff are expected to be paid through same programs as in prior year
42. All Extra Work Agreements, stipends and substitute costs from prior year have been included.

Expenditures

43. Certificated and Classified salaries include a 2% step and column increase and no COLA.
44. The 2021-22 CalSTRS employer rate has been projected based on the latest SSC Financial Projection Dartboard.
45. The cost of health benefits are budgeted per the contract cap amount with an annual 3% increase at \$12,731.
46. A 3% year over year increase in utilities cost has been budgeted.

Comparison - Unrestricted & Restricted at 2019-20 2nd Interim

Description	2019-20 1st Interim		2019-20 2nd Interim		2020-21 Projected Budget		2021-22 Projected Budget		Change 2019-20 1st Interim To 2nd Interim		Change 2019-20 to 2020-21	
	UnRestricted	Restricted	UnRestricted	Restricted	UnRestricted	Restricted	UnRestricted	Restricted	UnRestricted	Restricted	UnRestricted	Restricted
8000-9099 - LCFF	1,542,024	-	1,542,024	-	1,571,975	-	1,602,363	-	-	-	29,951	-
8100-8299 - Federal	23,468	23,468	23,468	23,468	-	23,468	-	23,468	-	-	(2,297)	-
8300-8599 - State	26,417	72,137	26,850	71,834	27,850	71,768	27,850	71,768	433	(303)	1,000	(66)
8600-8799 - Local	51,310	143,263	44,112	148,197	37,947	132,693	38,311	133,065	(7,198)	4,934	(6,165)	(15,504)
TOTAL REVENUE	1,622,049	238,888	1,615,284	245,499	1,637,772	227,929	1,668,524	228,301	(6,765)	4,631	22,489	(15,570)
1000-Certificated Salaries	744,551	95,929	742,801	95,929	758,881	96,580	775,650	97,871	(1,750)	-	16,080	651
2000-Classified Salaries	256,419	42,962	242,107	42,962	258,100	41,080	263,262	41,829	(14,313)	-	15,993	(1,862)
3000-Benefits	381,932	91,880	389,419	91,880	389,728	93,711	414,218	95,981	(5,613)	-	33,309	1,831
4000-Books & Supplies	37,623	27,091	34,623	27,368	32,623	10,006	32,623	10,006	(3,000)	267	(2,000)	(17,351)
5000-Services & Operating Exp.	165,476	24,755	173,902	24,755	154,610	15,466	148,723	15,466	8,426	-	(19,292)	(9,289)
6000-Capital Outlay	44,076	9,949	44,076	9,949	-	0	-	0	-	-	(44,076)	(9,949)
7100-7200-Other out go	200	-	200	-	200	-	-	-	-	-	-	-
7300-Indirects	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	1,610,277	282,567	1,594,128	292,834	1,594,142	256,844	1,634,675	261,152	(16,149)	267	14	(35,990)
VARIANCE (REVENUE - EXPENDITURES)	11,772	(53,688)	21,156	(49,335)	43,630	(28,915)	33,848	(32,851)	9,384	4,364	22,475	20,420
OTHER SOURCES:												
89XX TRANS IN	-	-	-	-	-	-	-	-	-	-	-	-
76XX TRANS OUT	-	-	-	-	-	-	-	-	-	-	-	-
CONTRIBUTIONS #8980	(35,225)	35,225	(30,291)	30,291	(32,628)	30,228	(34,225)	31,825	4,934	(4,934)	(2,337)	(63)
CONTRIBUTIONS #8990	(35,225)	35,225	(30,291)	30,291	(32,628)	30,228	(34,225)	31,825	4,934	(4,934)	(2,337)	(63)
TOTAL OTHER SOURCES/USES	-	-	-	-	-	-	-	-	-	-	-	-
BEGINNING FUND BALANCE	474,119	60,376	474,119	60,376	464,983	41,333	475,986	42,646	-	-	(9,136)	(19,043)
Audit Adj.	(23,454)	(18,473)	(9,136)	(19,043)	11,003	1,313	(376)	(1,026)	14,318	(570)	20,139	20,356
NET INCREASE/DECREASE TO THE	(23,454)	(18,473)	(9,136)	(19,043)	11,003	1,313	(376)	(1,026)	14,318	(570)	20,139	20,356
EST. END FUND BALANCE	450,665	41,903	464,983	41,333	475,986	42,646	475,610	41,620	14,318	(570)	11,003	1,313
Description	2019-20		2020-21		2020-21		2020-21		2019-20		2020-21	
	UnRestricted	Restricted	UnRestricted	Restricted	UnRestricted	Restricted	UnRestricted	Restricted	UnRestricted	Restricted	UnRestricted	Restricted
Revenues:												
LCFF Revenue: Enrollment has increased from 145 pupils at 1st Interim, increasing the projected ADA to 146.57. Enrollment saw a mid-year adjustment when 2 students exited; however, for purposes of ADA at 2nd Interim enrollment was kept at 153 pupils. Unduplicated pupil count has also increased from 20 pupils at AB to 26 pupils at 2nd Interim. Enrollment has been projected at 153 pupils for 2020-21 and 151 pupils for 2021-22. The unduplicated pupil count is projected at 22 pupils for 2020-21 and 17 pupils for 2021-22.	-	-	-	-	-	-	-	-	-	-	29,951	-
Federal Revenue: MAA revenue is only budgeted as it is received. MAA revenue was not budgeted at AB; however, MAA revenue of \$2,297.46 has been received and booked at 1st Interim. Neither future year budgets include MAA funding. All other Federal revenues are projected to remain at 2019-20 levels through 2021-22.	-	-	-	-	-	-	-	-	-	-	(2,297)	-
State Revenue: Unrestricted revenue has increased by \$433 from 1st Interim to 2nd Interim due to an increase of \$596 in additional Mandated Block Grant revenue and a decrease in unrestricted Lottery revenue of (\$163.13). Restricted Lottery revenue has decreased by (\$303) from 1st Interim to 2nd Interim. In 2020-21, the increase in unrestricted of \$1,000 is due to an increase in projected Lottery revenue due to the increase in projected ADA. In 2020-21, the decrease in restricted state revenue of \$66 is due to excess 2018-19 LPSBG revenue that was recognized in current year.	433	(303)	433	(303)	433	(303)	433	(303)	433	(303)	1,000	(66)
Local Revenue: The decrease in unrestricted revenue is due to Field Trip revenue decreasing by (\$5,198) from 1st Interim to 2nd Interim to better reflect actual revenues earned. The increase in restricted revenue is due to add RE 6500 Special Education funding that was received at 2nd Interim. In 2020-21, the decrease in unrestricted revenue is due to a decrease in projected Field Trip revenue and the removal of After School revenue. The decrease in 2020-21 restricted revenue is due to the removal of one-time grants that were received in 2019-20 for track improvement and a new water fountain. The Parent Club donation revenue was also decreased to \$64,500 in 2020-21.	(7,198)	4,934	(7,198)	4,934	(7,198)	4,934	(7,198)	4,934	(7,198)	4,934	(6,165)	(15,504)
Expenditures:												
Certificated Salaries: 2019-20 unrestricted certificated salaries shows a net decrease of (\$1,750) from 1st Interim to 2nd Interim due to the certificated substitute budget being reduced by (\$2,000) and a Combination Class stipend of \$250 being budgeted at 2nd Interim. The 2020-21 increase in unrestricted certificated salaries of \$16,080 is due to the addition of a 0.1875 FTE Main Intervention position and a 40 hour/year ELPAC Assessor position.	(1,750)	-	(1,750)	-	(1,750)	-	(1,750)	-	(1,750)	-	16,080	651
Classified Salaries: The net decrease of (\$14,313) in classified salaries from 1st Interim to 2nd Interim is due to the removal of a .375 FTE vacant position from the budget for 2019-20 in the amount of (\$14,034), the new addition of a vacation payout in the amount of \$2,854, and a decrease in Afterschool RE 0000 Mgmt 3004 of (\$3,132). 2020-21 shows an increase in unrestricted salaries driven mainly by the .375 FTE vacant position being added back to the budget.	(14,313)	-	(14,313)	-	(14,313)	-	(14,313)	-	(14,313)	-	15,993	(1,862)
Books & Supplies: The decrease in unrestricted from 1st Interim to 2nd Interim of (\$5,513) is driven by the removal of a .375 FTE vacant position from the 2019-20 budget, as well as the reduction in budget for certificated substitutes and the decrease in Afterschool RE 0000 Mgmt 3004 classified salary budget. The 2020-21 increase in unrestricted is due to new statutes for the 0.1875 FTE Math Intervention position, the ELPAC Assessor position, and the .375 FTE vacant position being added back to the budget.	(5,513)	-	(5,513)	-	(5,513)	-	(5,513)	-	(5,513)	-	33,309	1,831
Services & Operating Costs: The increase from 1st Interim to 2nd Interim of \$6,426 is primarily due to a Heritage Fund expenditure of \$10K to pay for safety lighting in front of the school. This will not be capitalized as the payment is going to the County for both the safety lights and the installation costs. The increase of \$10K is offset by reductions in the extraordinary repair and the bond legal services budgets. Other changes include an increase in the bond audit services budget and the addition of two contractors for safety trainings and LCAP support. The 2020-21 decrease in unrestricted is mainly driven by the removal of one-time expenditures related to the construction of a kiln enclosure in 2019-20, as well as the removal of the Heritage Fund expenditure from 2019-20. The 2020-21 decrease in restricted of (\$9,289) is due to the removal of one-time expenditures related to the track improvement project in 2019-20, as well as a reduction in the budget for art/music services.	8,426	-	8,426	-	8,426	-	8,426	-	8,426	-	(19,292)	(9,289)
Capital Outlay: The 2020-21 decrease in unrestricted of (\$44,076) is due to the removal of the one-time cost of the kiln enclosure, as well as the removal of a one-time transfer from Special Reserve Fund 17 to cover the cost of bond-related expenditures in 2019-20. The restricted decrease of (\$9,949) is driven by the removal of one-time costs related to the kiln enclosure as the cost was split between the General Fund and RE 9004.	(44,076)	-	(44,076)	-	(44,076)	-	(44,076)	-	(44,076)	-	(9,949)	(9,949)

