



2020-2021

ADVANCED LEARNING ACADEMY

**FIRST INTERIM BUDGET
REPORT AND VARIANCES**

PRESENTATION BY:

KIM GARCIA

PRINCIPAL

REVENUES:



LCFF Sources



Federal Revenue



Other State Revenue



Other Local Revenue



Total Reserves



EXPENDITURES



Certificated Salaries



Classified Salaries



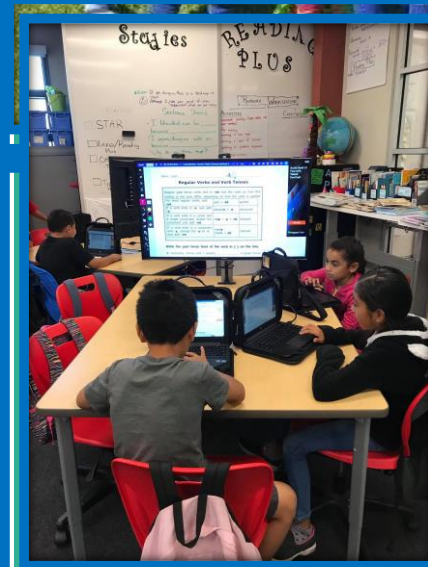
Employee Benefits



Books and Supplies



Other Outgo



COMPARABILITY

Charter Fund Revenue	Approved Budget	Variance	Explanation
LCFF Resources	\$3.4 M	\$0	
Federal Revenue	\$70,485	\$470,207	Increase in COVID Emergency Relief Funding
Other State Revenue	\$475,953	\$32,781	Learning Loss Mitigation Funding
Other Local Revenue	\$19,000	\$0	
Total	\$4.0 M	\$502,988	

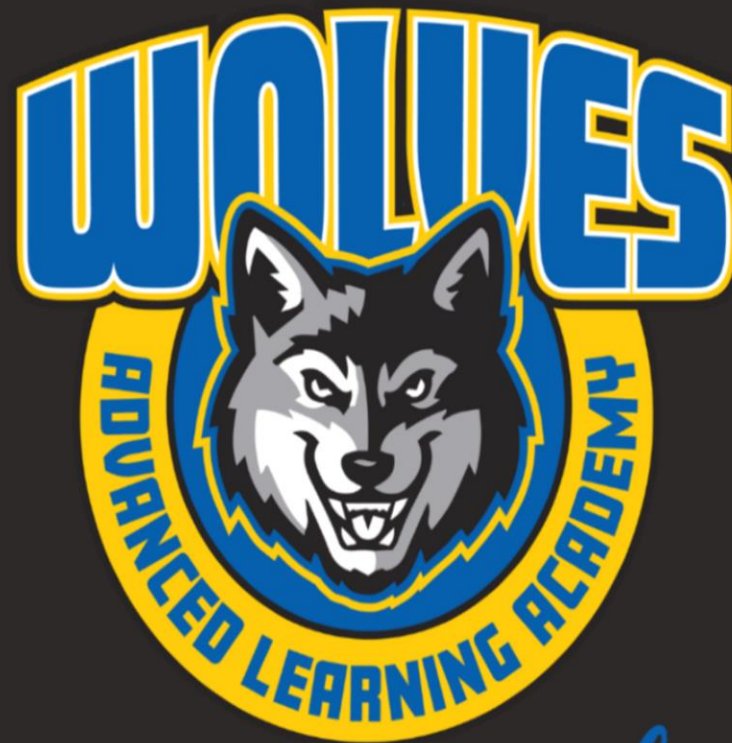
COMPARABILITY

Charter Fund Expenditures	Proposed Budget	Variance	Explanation
CE and CL Salaries	\$2.5 M	27,989	Changes in Staffing
Employee Benefits	\$1.2 M	\$61,255	Changes in Salary
Books and Supplies	\$171,825	(\$347,998)	Supplies and Technology due to COVID
Services and Other Operating Costs	\$158,821	(\$20,269)	Costs associated with Coronavirus Relief Fund
Indirect Costs	\$186,797	\$6,268	Indirect Costs paid to SAUSD
Total	(\$828,613)	(\$201,624)	Decrease

THANK

YOU

WITH A GREAT TEAM
YOU CAN DO



Virtually Anything!

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	3,482,265.00	3,482,265.00	713,203.56	3,482,265.00	0.00	0.0%
2) Federal Revenue		8100-8299	70,465.53	70,465.53	445,683.29	540,672.95	470,207.42	667.3%
3) Other State Revenue		8300-8599	475,953.20	475,953.20	30,735.80	508,734.00	32,780.80	6.9%
4) Other Local Revenue		8600-8799	19,000.00	19,000.00	2,373.04	19,000.00	0.00	0.0%
5) TOTAL, REVENUES			4,047,683.73	4,047,683.73	1,191,995.69	4,550,671.95		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,433,854.21	2,433,854.21	648,862.70	2,405,875.13	27,979.08	1.1%
2) Classified Salaries		2000-2999	655,389.23	655,389.23	113,888.55	584,253.08	71,136.15	10.9%
3) Employee Benefits		3000-3999	1,269,609.99	1,269,609.99	267,579.13	1,208,355.12	61,254.87	4.8%
4) Books and Supplies		4000-4999	171,825.94	171,825.94	61,659.99	519,818.92	(347,992.98)	-202.5%
5) Services and Other Operating Expenditures		5000-5999	158,821.00	158,821.00	39,657.90	179,089.94	(20,268.94)	-12.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	186,797.15	186,797.15	0.00	180,528.96	6,268.19	3.4%
9) TOTAL, EXPENDITURES			4,876,297.52	4,876,297.52	1,131,648.27	5,077,921.15		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(828,613.79)	(828,613.79)	60,347.42	(527,249.20)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	199,560.05	199,560.05	0.00	153,370.98	(46,189.07)	-23.1%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			199,560.05	199,560.05	0.00	153,370.98		

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E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(629,053.74)	(629,053.74)	60,347.42	(373,878.22)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	1,460,761.28	1,813,807.91		1,813,807.91	0.00	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)								
			1,460,761.28	1,813,807.91		1,813,807.91		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)								
			1,460,761.28	1,813,807.91		1,813,807.91		
2) Ending Balance, June 30 (E + F1e)								
			831,707.54	1,184,754.17		1,439,929.69		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	0.00	0.00		0.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Items								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Restricted								
		9740	106,308.03	112,379.39		225,294.43		
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	725,399.51	1,072,374.78		1,214,635.26		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								
		9790	0.00	0.00		0.00		

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LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	2,345,283.00	2,345,283.00	695,995.56	2,345,283.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	68,830.00	68,830.00	17,208.00	68,830.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	1,068,152.00	1,068,152.00	0.00	1,068,152.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			3,482,265.00	3,482,265.00	713,203.56	3,482,265.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	70,465.53	70,465.53	0.00	78,889.66	8,424.13	12.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3150, 3155, 3180, 3181, 3182, 3185, 4037, 4124, 4126, 4127, 4128, 5510, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	445,683.29	461,783.29	461,783.29	New
TOTAL, FEDERAL REVENUE			70,465.53	70,465.53	445,683.29	540,672.95	470,207.42	667.3%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	7,959.00	7,959.00	0.00	7,959.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	66,946.00	66,946.00	(1,215.20)	65,730.80	(1,215.20)	-1.8%
After School Education and Safety (ASES)	6010	8590	177,559.20	177,559.20	0.00	177,559.20	0.00	0.0%

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Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	223,489.00	223,489.00	31,951.00	257,485.00	33,996.00	15.2%
TOTAL, OTHER STATE REVENUE			475,953.20	475,953.20	30,735.80	508,734.00	32,780.80	6.9%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	19,000.00	19,000.00	2,373.04	19,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			19,000.00	19,000.00	2,373.04	19,000.00	0.00	0.0%
TOTAL, REVENUES			4,047,683.73	4,047,683.73	1,191,995.69	4,550,671.95		

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CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,222,304.06	2,222,304.06	570,985.14	2,170,573.51	51,730.55	2.3%
Certificated Pupil Support Salaries		1200	66,115.17	66,115.17	29,333.56	88,371.62	(22,256.45)	-33.7%
Certificated Supervisors' and Administrators' Salaries		1300	145,434.98	145,434.98	48,544.00	146,930.00	(1,495.02)	-1.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,433,854.21	2,433,854.21	648,862.70	2,405,875.13	27,979.08	1.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	147,090.86	147,090.86	19,036.20	148,104.32	(1,013.46)	-0.7%
Classified Support Salaries		2200	119,121.06	119,121.06	29,706.00	118,824.00	297.06	0.2%
Classified Supervisors' and Administrators' Salaries		2300	8,764.49	8,764.49	2,464.70	8,860.10	(95.61)	-1.1%
Clerical, Technical and Office Salaries		2400	316,699.48	316,699.48	56,892.21	244,570.05	72,129.43	22.8%
Other Classified Salaries		2900	63,713.34	63,713.34	5,789.44	63,894.61	(181.27)	-0.3%
TOTAL, CLASSIFIED SALARIES			655,389.23	655,389.23	113,888.55	584,253.08	71,136.15	10.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	601,328.63	601,328.63	101,980.89	602,961.15	(1,632.52)	-0.3%
PERS		3201-3202	120,247.24	120,247.24	24,536.06	116,593.92	3,653.32	3.0%
OASDI/Medicare/Alternative		3301-3302	85,981.26	85,981.26	18,239.89	79,038.38	6,942.88	8.1%
Health and Welfare Benefits		3401-3402	415,640.48	415,640.48	122,446.40	408,283.56	7,356.92	1.8%
Unemployment Insurance		3501-3502	1,528.51	1,528.51	375.89	1,478.11	50.40	3.3%
Workers' Compensation		3601-3602	44,883.87	44,883.87	0.00	0.00	44,883.87	100.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,269,609.99	1,269,609.99	267,579.13	1,208,355.12	61,254.87	4.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	101,100.94	101,100.94	27,772.41	349,280.85	(248,179.91)	-245.5%
Noncapitalized Equipment		4400	70,725.00	70,725.00	33,887.58	170,538.07	(99,813.07)	-141.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			171,825.94	171,825.94	61,659.99	519,818.92	(347,992.98)	-202.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	11,200.00	11,200.00	0.00	11,200.00	0.00	0.0%
Travel and Conferences		5200	14,500.00	14,500.00	0.00	14,500.00	0.00	0.0%
Dues and Memberships		5300	6,800.00	6,800.00	0.00	8,310.00	(1,510.00)	-22.2%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	500.00	500.00	0.00	1,634.00	(1,134.00)	-226.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	37,750.00	37,750.00	28,452.00	38,202.00	(452.00)	-1.2%
Professional/Consulting Services and Operating Expenditures		5800	88,071.00	88,071.00	11,205.90	105,243.94	(17,172.94)	-19.5%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			158,821.00	158,821.00	39,657.90	179,089.94	(20,268.94)	-12.8%

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CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	186,797.15	186,797.15	0.00	180,528.96	6,268.19	3.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			186,797.15	186,797.15	0.00	180,528.96	6,268.19	3.4%
TOTAL, EXPENDITURES			4,876,297.52	4,876,297.52	1,131,648.27	5,077,921.15		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	199,560.05	199,560.05	0.00	153,370.98	(46,189.07)	-23.1%
(a) TOTAL, INTERFUND TRANSFERS IN			199,560.05	199,560.05	0.00	153,370.98	(46,189.07)	-23.1%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			199,560.05	199,560.05	0.00	153,370.98		

Resource	Description	2020/21 Projected Year Totals
3210	Elementary and Secondary School Emergency Relief (ESSEI	108,179.29
3215	Governor's Emergency Education Relief Fund: Learning Loss	16,100.00
6300	Lottery: Instructional Materials	92,573.97
7311	Classified School Employee Professional Development Block	1,097.00
7388	SB 117 COVID-19 LEA Response Funds	3,496.54
9010	Other Restricted Local	3,847.63
Total, Restricted Balance		<u>225,294.43</u>

Fund 09			
2020-21 ORIGINAL BUDGET vs. FIRST INTERIM VARIANCE			
A. Revenues:	Variance	Variance Detail	Explanation
- LCFF Resources	\$0		
- Federal Revenue	\$470,207		Increase mainly due to budgeting of Elementary and Secondary School Emergency Relief Fund, Governor's Emergency Education Relief Fund, and Coronavirus Relief Fund
- Other State Revenue	\$32,781		Increase mainly due to budgeting Prop 98 Learning Loss Mitigation Funds.
- Other Local Revenue	\$0		
Total	\$502,988		
B. Expenditures:			
- Certificated Salaries	\$27,979		
		\$51,731	Decrease in teacher salaries mainly due to aligning budget to current employee compensation estimates as removing budget for 0.5 FTE for Frozen Sped teacher position.
		(\$22,256)	Increase due to aligning to current employee compensation estimates for Counselor position.
		(\$1,495)	Increase due to aligning to current employee compensation estimates for Principal position.
- Classified Salaries	\$71,136		Reduction due to removal of budget for frozen positions 0.7187 FTE 105.Library Media Tech-10/5.00001 (\$34k) and 0.75 FTE 105.Computer Tech II-10.00001 (\$43k). These decreases are partially offset by increases due to aligning to current employee compensation estimates.
- Employee Benefits	\$61,255		Reduction mainly due to the removal of workers' compensation due to the already adequate funding level for workers' compensation in fund 67 (45k). Further reductions are due to changes in salaries noted above.

Fund 09			
2020-21 ORIGINAL BUDGET vs. FIRST INTERIM VARIANCE			
- Books & Supplies	(\$347,993)		Increase of \$282k in Coronavirus Relief Fund. Funds expire 12/30/20. \$30k increase in Learning Loss Mitigation funds. Further increases are reflective of an increase of \$21k in unrestricted discretionary as well as increases of budget due to budgeting of carry-over in Title I and Low Performing Student BG.
- Services & Other Operating Expenditures	(\$20,269)		Increase mainly in Coronavirus Relief Fund. Further increases are due to transfers from other expense areas.
- Capital Outlay	\$0		
- Other Outgo-Transfers of Indirect Costs	\$6,268		Indirect cost decreases due to a decrease in unrestricted expense budget.
Total	(\$201,624)		
D. Other Financing Sources/Uses:			
1a) Interfund Transfers In	(\$46,189)		Decrease due to a decrease in projected special ed expense.
1b) Interfund Transfers Out			
Chg Beginning Fund Balance	\$353,047		Increase due to estimating 19-20 ending balances at the time of the 20-21 Original Budget. We ended up spending less to the balance increased.
Chg in Net increase (Decrease) in Fund Balance	\$255,176		Increase in ending fund balance due to changes noted above.
Net Chg in 20-21 Ending Fund Balance	\$608,222		Total increase to ending fund balance for a projected ending fund balance of \$1.4M of which \$0.3M is restricted.