

Petaluma City Schools
1st Interim Narrative and Budget Assumptions
2019-20 Fiscal Year

California school district revenues and expenditures are subject to constant change. School district budgets are not static documents, but instead are constantly being revised to respond to decisions at the state and federal level, as well as to the expenditure needs of the local school district.

Acceptance of the constant revision in district numbers is one of the biggest challenges in understanding a school district budget. Yesterday's numbers are not today's numbers, and it almost seems as if someone is making up the statistics. But, while there is a base cost of service, school districts operate on such a narrow margin of income that even a small swing in revenues or unanticipated costs can have a major impact on a district's ending balance and on the decisions that a district makes.

The State and the District are in the sixth year of implementation of the Local Control Accountability Plan (LCAP). The LCAP is a three-year plan with essentially 5 sections; the first of which is the *Plan Summary* that describes highlights and performance gaps as well as a budget summary; the second is the *Annual Update and Analysis*, which describes the activities, services and costs for the current year; the third is *Stakeholder Engagement* which describes the involvement process and the impact on the LCAP; the fourth is the *Goals, Actions, and Services* for the upcoming three years; and the fifth is the *Demonstration of Increased or Improved Services for Unduplicated Pupils*, which calculates the proportionality both in terms of dollars and percentage.

It is important to remember that this plan must be affordable and developed in compliance with the State regulations, which require the use of the State template. In the *Goals, Actions, and Services* Section of the LCAP, all of the year one actions that are defined and that have a cost or specific expenditure associated with them, must be included in the District's budget and the Multi-year projections must include any significant changes in years two and three.

It also includes information on proportionality, in which the District must demonstrate that the funds included in the LCFF specifically generated by the Supplemental and Concentration grants are proportionate to the level of increased or improved services for EL/Low Income & Foster Youth students. The funds generated by the supplemental grants, estimated at 1st Interim \$1,140,139 for the Petaluma City (Elementary) School District and \$3,098,341 for the Petaluma Joint Union High School District, cannot be used for base services including increases in salary and benefits. They must be used to increase or improve services for our target population of students whose ADA provides these supplemental funds through the LCFF.

In June, the Governor signed the State Budget Act for 2019-20 into law. It included a Statutory COLA of 3.26% for the LCFF as well as continued full LCFF funding at target. Unfortunately, although the State has provided one-time funds for the past 5 years in the form of buying down the mandated cost reimbursement program backlog of debt, this was not included in the 2019-20

State budget. The details of this are included on the School Services of California (SSC) Dartboard attached, and the "Common Message" provided by the Business and Administration Steering Committee through the Sonoma County Office of Education (SCOE).

Although the continued State revenue under the LCFF is welcome news, and the State's economy has continued to recover, the significant STRS and PERS increases continue to be a serious concern. In addition, the level of funds necessary to purchase the new adopted materials for curriculum are significant and the Prop 20 lottery funds are far from adequate to support this cost over the next several years. To protect the district's fiscal solvency, staff recommends continuing to maintain the District one-time contingency fund at a reduced amount of \$400,000, which helps to ensure the District can meet its obligation under the Williams Act to provide all students with appropriate instructional materials that are aligned with Common Core State Standards (CCSS).

These actions will enable the school district to accommodate further fluctuations in revenue or unanticipated increases in expenditures such as ones that could be associated with the changes in the CalSTRS and CalPERS Retirement System rates. The STRS rates will increase again in 2020-21 by an estimated \$400,000 to 18.4% (1.3% increase) up from the historical rate of 8.25%. The STRS rate increase from 8.25% to 18.1% represents an overall increase, over seven years, of 10.85% or approximately \$4 million annually when you compare the total amount of STRS in 2014-15 to 2020-21 (assuming a similar level of certificated salaries).

In addition, the Public Employer's Retirement System rate, currently 18.062% (historically 13.02% under the former Revenue Limit) is also expected to increase up to over 25.4% over the next several years.

This year, the District is experiencing a slight decrease in enrollment CBEDS (October 2018) to 7511 as of Month 3 enrollment (2019-20). Although this decrease is not significant, it can be of concern if the trend continues. Declining enrollment creates unique fiscal challenges as the level of expenditures (fixed costs such as P&L insurance, utilities, etc.) cannot be reduced at the same rate as the level of revenues. In addition, fluctuations or declines in enrollment for the charter schools are not protected by the prior year ADA funding rules from the State. For the future Fiscal Years, the District is projecting flat or slightly decreasing enrollment, however, with over 1000 new housing units being constructed in town, this trend can change to increasing enrollment. We will be monitoring our enrollment trends closely.

PETALUMA CITY SCHOOLS BUDGET ASSUPTIONS

The 1st Interim Report is the first of two interim reports the district is required to prepare and is intended to present information on the financial position of the District as of October 31, 2019. Therefore, the information and details included in the current Budget Revision #1 and the 1st Interim Report are based on information included in the State budget as well as any other information from Federal, State and local agencies.

For the 1st Interim Report and Budget Revision #1, the following are the major assumptions used to support the numbers for both revenues and expenses:

2019-20 Budget Assumptions (Budget Revision #1)

Local Control Funding Formula:

- **Average Daily Attendance (ADA):** Estimated P-2 ADA @ 6,245.41
 - Total ADA 7235 (decrease of 33) Estimated Charter ADA @ 999.34
 - Projected Enrollment 7511 (2414 TK-6; 1605 7-8; 3,64 9-12; SDC 195; & NPS 33)
- Estimated Percentage of students who qualify for Free and Reduced Meal **43.23% Elementary and 36.37% Secondary**
- LCFF - GAP funding at 100%
- Statutory Cost of Living Adjustment (COLA) ~ 3.26%
- Education Protection Act Funds \$5,481,225 estimate. This is offset by State-aid and does not provide any additional revenue for the District(s)
- The budgets for In-Lieu Tax Transfers based on LCFF calculations for internal charter school transfer and for Live Oak Charter School
- The budget was revised for current tax projections (J29B)

Funds included in the General Fund

- 01 PCS Elementary and Secondary District
- 02 6th Grade Academy Charter
- 03 Mary Collins at Cherry Valley Charter
- 04 Penngrove Elementary School
- 05 Gateway to College Charter
- 06 South County Consortium
- 07 Petaluma Accelerated Charter

Other Revenues:

- Lottery Funding (using Lottery ADA) was adjusted as follows:
 - Unrestricted (Non-Prop 20) \$153 per annual ADA
 - Restricted (Prop 20) \$54 per annual ADA
 - Slight reductions assumed due to Prior Year Lottery ADA
- Revenues for Mandated Cost Reimbursements Block Grant included \$311,309
- One-time State Funding \$0
- Other State revenue based on current estimates
 - State Reimbursement for assessments and testing based on actual receipts
 - STRS On Behalf payments \$6,284,626 (Adopted Budget \$2,832.483)

**PETALUMA CITY SCHOOLS
BUDGET ASSUMPTIONS**

- ASES Grant @ \$253,444
 - Kids Coding \$25,000
- State Mental Health Funds \$394,846
- State Workability Funds \$135,915 (Special Ed)
- Other Local Revenues included are as follows:
 - Update budget for Interest Earnings based on current interest rates/projections (\$400,000)
 - Increases in Local Donations which are budgeted as received
 - Childcare Center Fees \$266,581
 - Parcel Tax \$1,205,000 (Secondary) \$770,000 (Elementary)
 - Leases and Rentals \$155,000
 - Estimated Pupil Transportation Revenues from Districts \$258,243
 - Estimated Fuel Mechanics fees from City/Other Agencies \$370,000
 - Estimated Live Oak 1% LCFE Calcs \$24,000
 - Estimated Live Oak Special Ed Reimbursement \$167,581; Nursing \$14,862
 - Estimated iPad Insurance Fee Collections \$350,000 (\$150,000/\$200,000)
 - Federal and Local revenues for Special Education per February SELPA fiscal estimates \$3,282,500 (8792) PY \$160,436; \$1,810,483 (8181)
 - Federal Mental Health \$318,880 (Board & Care Reimbursement)
 - Title I \$539,500 + Est. Def Revenue/Carryover \$125,969
 - Title I CSI \$650,042 (One-time)
 - Title II \$114,204 + Def Revenue/Carryover \$59,433
 - Title III LEP \$98,585 + Def Revenue/Carryover \$51,665
 - Title III Immigrant Ed \$11,065 + Def Revenue/Carryover \$6989
 - Title IV ESEA \$40,021+ Def Revenue/Carryover \$24,976
 - Carl Perkins \$47,869K (no change)
- The contribution to Restricted Programs:
 - Special Education was increased based on current estimates for NPS/NPA, SOCC, staffing, PFT Retro and other costs. \$12.1 million
 - Maintain 3% contribution to Routine Restricted Maint required by State \$2.82M

Expenditures & Restricted Programs:

- During the past few months, the budget for salaries and benefits have been revised to reflect staffing changes and Step & Column movement for both certificated, classified, and management. In addition, it includes changes requested by the school sites and departments for carryover balances. The modifications include budgeting certificated and classified hourly amounts for extra duty, overtime, and/or certificated stipends for additional work such as curriculum committees.
 - This year, it also includes budgeting approximately \$355,000 in Local Site carryover from 2018-19
 - 3.8% Retro + Increase in Masters/Doctoral Stipends of equiv. .2% for PFT
 - Reduction of 1.0 Certificated Counselors (.50 FTE PJHS; .50 FTE San Antonio)
 - Reduce 1.0 In-House Suspension (.5 FTE CGHS; .50 FTE PHS)

PETALUMA CITY SCHOOLS BUDGET ASSUPTIONS

- Increase STRS Rate from 16.6% to 17.1%
- Decrease PERS Rate to 19.721
- PY Adjustment for Health & Welfare \$150K
- Adjust/Increase STRS On-Behalf based on 18-19 Final from \$2.8m to \$5.5m
- Add PERS On-Behalf \$\$765,000
- The budget for Materials & Supplies and Other Operating Expenditures have been reviewed and updated for current information, as well as site requests for budget transfers. Initially, the 2018-19 carryover is posted to a 4330 object, and then the site/departments request transfers to more appropriate expenditure accounts based on the needs of the site and/or school site plans. Many of these adjustments include the addition of temporary staff to support the programs using carryover dollars and will continue throughout the year.
 - Transfer Textbook Adoptions budgets to Prop 20 Lottery based on carryover and available funds \$200K
 - Career Technical Education (CTE) Improvement Grant
 - CSI Federal Grant
 - Parcel Tax carryover
 - Department of Justice Grant
 - Federal Grants
 - Prop 20 Lottery
- In the area of Other Operating Expenditures, the most significant adjustments are related to BTSA and WASC fees, increases in Other Contract Services due to local site donations related to outdoor education and field trips, contracts for Tech Support and Mentor Me , changes in contracts related to special education specifically in the areas of NPS and NPA, as well as contract services related to Routine Restricted Maintenance (tree removal, fire alarm repairs, building repairs, vehicle repairs, etc.). In addition, there are very minor adjustments updated for current information, as well as site requests for budget transfers.

Adjustments to utilities based on current estimates, reduction of First Student contracts based on bus routes, reduction in Gateway to College contract based on current budget adjustments, revenue projections, and staffing in Fund 05 - Gateway to College Charter.

- Capital Outlay budgets - Site improvements to the Ole' Garden at CGHS, HVAC replacement at various sites, and the replacement of the Fuel Pump system that failed at the Transportation yard
- In the area of Indirect/Direct Costs, the budgets for Indirect on prior year carryover were increased. 5% CDE approved rate
- Contribution to Other Funds reduced based on level of reserves available in Fund 13 and increase in participation rates.

PETALUMA CITY SCHOOLS BUDGET ASSUPTIONS

Other Funds:

- Adult Education Fund 11
- Cafeteria Fund 13
- Deferred Maintenance Fund 14
- Building Fund 21 (Elementary Bond Program)
- Building Fund 22 (Secondary Bond Program)
- Capital Facilities Fund 25 (Elementary Developer Fees)
- Capital Facilities Fund 26 (Secondary Developer Fees)
- Reserve for Capital Outlay Fund 40 (Elementary)
- Reserve for Capital Outlay Fund 41 (Secondary)

Reserves & Ending Fund Balance:

- Reserve for Economic Uncertainty
 - Currently, the PCS maintains the State required minimum reserve of 3%
- Board Designated
 - In addition to the 3% REU, the District has set aside an additional 2% reserve in order to be better prepared to respond to the potentially significant fluctuations in funding and/or expenditures
 - In addition, \$400,000 has been set aside in a Board Designated/Assigned account to enable the District to continue to fund the costs associated with the implementation of CCSS and specifically for curriculum adoptions
 - South County Consortium ending fund balance of \$955,852

All Other Funds:

- Estimated to have a positive ending fund balance
- Revenue projections for both the Cafeteria Fund and the Capital Facilities

Parcel Tax Summary

Secondary Revenues \$1,205,000 + Carryover of \$312,549K

- Technology Technicians \$178,000
- Add 6.0 FTE High Schools \$619,000
- Library Services \$524,125 (Contribution of \$284,513 LCFF)
- Site Allocations Library/Tech/Music/Art \$480,222

Elementary Parcel Tax \$770,000 Revenues + Carryover of \$285,615

- Library Services \$125,000
- Reduce Class-size per PFT Contract 2.0 FTE \$201,000
- Art Docent K-6 \$44,000
- K-6 Music \$435,000
- Site Allocations for Technology \$25,431 + Carryover \$15,269
- Technology supplies & Computer Replace \$133,000 + \$50,225 carryover

PETALUMA CITY SCHOOLS BUDGET ASSUMPTIONS

Multi-year Projections:

Revenues:

- Flat enrollment projections for the next two years with no change in ADA
- Local Control Funding Formula
 - Assume COLA @ 3.0% (2020-21) and 2.8% (2021-22)
 - Assume same level of % FRM/EL unduplicated counts
 - Per LCFF Calcs for 2020-21 and 2021-22
- Federal and State Categorical programs
 - Unrestricted:
 - Add 2% COLA 2020-21 & 2021-22
 - Restricted:
 - Eliminate prior year deferred revenue/carryover
 - Federal \$508K
 - State \$842K
 - Local \$160K
- No Change in Federal Revenue (2020-21 & 2021-22)
- Assume \$5,000 annual increase in Interest Earnings (2020-21 & 2021-22)
- Assume ongoing revenues for Mandated Block Grant (2020-21 & 2021-22)
- Assume no change in rates for Lottery Funds (Non-Prop 20 & Prop 20) (2020-21 & 2021-22)
- Assume increase in contribution to Special Education of approximately \$300,000/\$325,000 (2020-21 & 2021-22)
- Assume ongoing 3% contribution to RRM (2020-21 & 2021-22)
- Assume ongoing Parcel Tax Revenues (2020-21 & 2021-22)
- Assume changes in Special Education revenues 1% COLA (2020-21 & 2021-22)
 - Assume \$150K for COLA/Growth Spec Ed, etc. (2020-21 & 2021-22)
- Other Local Revenues (not including Parcel Tax)
 - Assume no change in local revenues - unrestricted
 - Assume no change in restricted local grants at this time. If funding changes, or is reduced/eliminated, expenditures will be adjusted accordingly

Expenditures:

- Assume step & column for both certificated and classified personnel at approximately 1% (2020-21 & 2021-22)
 - Restricted: Assume reduction of \$425K in certificated salaries due to CSI Grant and One-time TOSA positions as well as potential savings in Parcel Tax FTE
 - Assume reduction of \$140K in associated employee benefits
- Assume increases of \$300,000/\$300,000 per year due to PERS potential rate increases
 - Unrestricted \$250K; Restricted \$50K
 - 22.7% 2020-21; 24.6% 2021-22
- Assume no change in rates for driven costs at this time except STRS
 - Assume increases of \$400,000 in 2020-21 and <\$50,000> in 2021-22 due to rate changes (unrestricted \$300K/restricted \$100K)
 - 18.4% 2020-21; 18.10% 2021-22 (.3% Decr.)

PETALUMA CITY SCHOOLS
BUDGET ASSUMPTIONS (Multi-year Projections)

- Assume increase in employee benefits due to step & column & and fluctuations in H&W benefits \$25,000/\$25,000
- Assume decrease in one-time Materials & Supplies expenditures supported by site carryover, Federal & State deferred revenue and Parcel Tax budgets
 - Unrestricted \$350K
 - Restricted \$4.6 million
 - Add 2% CPI
- Reduce services & other operating expenditures supported by carryover, Federal & State deferred revenue and Parcel Tax budgets
 - One-time State & Federal for prior year carryover for numerous categorical programs including parcel tax \$2.7 million - restricted
 - Assume increases of 2% CPI (2020-21 & 2021-22) restricted
- Assume ongoing capital outlay expense
 - Copier/equipment replacement costs \$50K; \$75K per year Unrestricted
- Reduce Indirect costs due to reduction of carryover and one-time funds
- Assume no change in Indirect Cost Rate (2020-21 & 2021-22)
- Assume ongoing fee-for-service costs from SCOE (2020-21 & 2021-22)

Other Adjustments (Line 10)

- None

Ending Fund Balance & Reserves:

- Assume no change in Revolving Fund account (2020-21 & 2021-22)
- Assume ongoing 3% reserve for economic uncertainty (2020-21 & 2021-22)
- Board Assigned:
 - Maintain additional 2% reserve (\$1,923,880 & \$1,949,580)
 - Maintain South County Consortium ending fund balance of \$955K
- Assume continued positive ending fund balance in General Fund

SSC School District and Charter School Financial Projection Dashboard 2019-20 Adopted State Budget

This version of School Services of California, Inc. (SSC) Financial Projection Dashboard is based on the 2019-20 adopted State Budget. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF GRADESPAN FACTORS				
Entitlement Factors Per ADA*	K-3	4-6	7-8	9-12
2018-19 Base Grants	\$7,459	\$7,571	\$7,796	\$9,034
COLA at 3.26%	\$243	\$247	\$254	\$295
2019-20 Base Grants	\$7,702	\$7,818	\$8,050	\$9,329
Grade Span Adjustment Factors	10.4%	–	–	2.6%
Grade Span Adjustment Amounts	\$801	–	–	\$243
2019-20 Adjusted Base Grants	\$8,503	\$7,818	\$8,050	\$9,572
Supplemental Grants (% Adj. Base)	20%	20%	20%	20%
Concentration Grants	50%	50%	50%	50%
Concentration Grant Threshold	55%	55%	55%	55%

*Average daily attendance (ADA)

LCFF FUNDING FACTORS					
Factors	2018-19	2019-20	2020-21	2021-22	2022-23
Department of Finance Gap Funding Percentage	100.00%	–	–	–	–
COLA ¹	3.70%	3.26%	3.00%	2.80%	3.16%

OTHER PLANNING FACTORS					
Factors	2018-19	2019-20	2020-21	2021-22	2022-23
Statutory COLA ²	2.71%	3.26%	3.00%	2.80%	3.16%
California CPI	3.62%	3.33%	3.14%	3.02%	3.13%
California Lottery	Unrestricted per ADA	\$164	\$153	\$153	\$153
	Restricted per ADA	\$66	\$54	\$54	\$54
Mandate Block Grant (District)	Grades K-8 per ADA	\$31.16	\$32.18	\$33.15	\$34.08
	Grades 9-12 per ADA	\$59.83	\$61.94	\$63.80	\$65.59
Mandate Block Grant (Charter)	Grades K-8 per ADA	\$16.33	\$16.86	\$17.37	\$17.86
	Grades 9-12 per ADA	\$45.23	\$46.87	\$48.28	\$49.63
One-Time Discretionary Funds per ADA	\$184	–	–	–	–
Interest Rate for Ten-Year Treasuries	2.58%	2.35%	2.58%	2.60%	2.70%
CalPERS Employer Rate ³	18.062%	19.721%	22.70%	24.60%	25.40%
CalSTRS Employer Rate ⁴	16.28%	17.10%	18.40%	18.10%	18.10%

STATE MINIMUM RESERVE REQUIREMENTS	
Reserve Requirement	District ADA Range
The greater of 5% or \$67,000 ⁵	0 to 300
The greater of 4% or \$67,000 ⁵	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and higher

¹2018-19 rate includes statutory COLA of 2.71% plus an augmentation of 0.99% for school districts and charter schools. County offices of education receive only the statutory COLA.

²Applies to Special Education, Child Nutrition, Preschool, Foster Youth, American Indian Education Centers/American Indian Early Childhood Education and Mandate Block Grant.

³California Public Employees' Retirement System (CalPERS) rate in 2019-20 is final; that rate as well as the rates in the following years are subsidized based on the adopted State Budget.

⁴California State Teachers' Retirement System (CalSTRS) rates for 2019-20 and beyond are subsidized based on the adopted State Budget.

⁵Rate adjusts upward to \$69,000 beginning in 2019-20.

Petaluma City Schools Preliminary Enrollment Projections
Including Charter Schools and South County Consortium
First Interim Report 2019-20
December 10, 2019

GRADES	PER CBEDS (INCLUDES SDC, HH, & NPS)																	PROJECTION																			
	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25																	
TK-K	338	342	351	360	358	379	352	374	358	335	364	347	375	TK	123	123	123	123	123	123																	
1	339	340	356	351	366	369	361	349	345	308	309	310	295	445	314	320	320	320	320	320																	
2	350	315	348	347	346	377	376	359	345	343	311	313	313	310	338	314	320	320	320	320																	
3	323	341	316	360	341	347	374	378	362	333	341	324	315	327	316	338	314	320	320	320																	
4	331	322	334	322	357	345	351	372	357	358	352	351	326	329	316	338	314	320	320	320																	
5	305	338	304	322	327	354	346	338	375	366	376	359	360	339	316	316	314	320	320	320																	
6	311	294	350	329	329	330	382	372	359	405	388	391	388	373	343	316	315	338	314	314																	
7	865	851	824	868	849	842	838	880	890	787	872	877	831	868	341	343	316	315	338	314																	
8	946	868	857	932	872	852	826	840	884	901	795	872	871	868	764	801	809	830	835	879																	
9	1063	1012	904	928	892	890	855	847	855	859	867	774	867	829	841	799	796	804	825	830																	
10	1044	1062	1020	911	896	899	889	875	877	846	817	871	763	862	787	836	754	791	799	820																	
11	901	957	996	952	814	828	830	800	836	836	842	812	875	773	846	832	777	749	786	794																	
12	801	812	832	883	887	736	721	749	758	815	856	870	851	897	784	841	827	772	744	781																	
UNGRADED	7917	7854	7792	7833	7634	7548	7501	7533	7601	7492	7500	7480	7434	7528	7273	7244	7183	7138	7057	7095																	
															195	195	195	195	195	195	195	195	195	195	195	195	195	195	195								
															10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10			
															33	33	33	33	33	33	33	33	33	33	33	33	33	33	33	33	33	33	33	33	33	33	
															7511	7482	7421	7376	7295	7333	7333	7333	7333	7333	7333	7333	7333	7333	7333	7333	7333	7333	7333	7333	7333	7333	7333
															TOTAL ENROLLMENT MONTH 3				(29)	(61)	(45)	(81)	38														

REALUMA JOINT UNION HIGH

NOTES:

- COMPARED TO FEEDER DIST. COMBINED
- 1st YEAR OF KINDER PROGRAM (TRANSITIONAL KINDER)
- FIRST YEAR OF TK WAS 2012-13 (3-YEAR IMPLEMENTATION)
- 2018-19 NPS = 36 FOR A TOTAL ENROLLMENT TK-12 OF 7,500
- TK/KINDER ASSUMES SAME LEVEL OF TK (123) IN SUBSEQUENT YEARS
- ASSUME ATTRITION OF 5 @ 9TH - 12TH GRADE

GRADES	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
TK-3	4	5	(18)	6	0	0
4-6TH	(25)	(9)	(5)	(2)	5	5
7-8TH	(45)	45	29	26	49	49
9-12TH	37	(102)	(51)	12	(16)	(16)
	(29)	(61)	(45)	(81)	38	38

Prepared: Dec 1, 2019

PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT

GENERAL FUND 01

FISCAL YEAR 2019-20

FIRST INTERIM REPORT

BUDGET REVISION #1

UNRESTRICTED

Adopted Budget 19-20 6/25/2019 (A)	BUDGET REVISION #1 12/10/2019 (B)	Variance (B) - (A) (C)
---	--	------------------------------

Comments

	Adopted Budget 19-20 6/25/2019 (A)	BUDGET REVISION #1 12/10/2019 (B)	Variance (B) - (A) (C)	Comments
	7268	7235	(33)	Est. P-2 per current enrollment (Funded ADA 7245)
BEGINNING FUND BALANCE:	\$9,610,444	\$10,946,191	\$1,335,747	
REVENUES				
Local Control Funding Formula (LCFF)				
8011 State Aid	\$27,584,454	\$27,548,947	(\$35,507)	Update LCFF Calcs including all internal charters for ADA Estimates and Unduplicated Count estimates
8012 Educaiton Protection Account	\$6,898,020	\$5,481,225	(\$1,416,795)	
8019 State Aid - Prior Year	\$0	\$42,000	\$42,000	
8021 Homeowners Exemptions	\$250,000	\$238,077	(\$11,923)	
8029 Other In-Lieu Taxes	\$0	\$0	\$0	
8041 Secured	\$31,500,000	\$32,700,058	\$1,200,058	
8042 Unsecured	\$1,175,000	\$1,218,428	\$43,428	
8043 Prior Year Taxes	\$0	\$0	\$0	
8044 Supplemental	\$902,000	\$1,034,200	\$132,200	
8045 ERAF	\$2,400,000	\$2,918,952	\$518,952	
8047 Community Redevelopment Funds	\$800,000	\$325,908	(\$474,092)	Per Final tax information SCOE
8082 Other In-Lieu Taxes	\$0	\$0	\$0	
8091 All Other LCFF Transfers	\$0	\$0	\$0	
8096 Transfers to Charter School-In Lieu Tax	(\$1,463,724)	(\$1,498,960)	(\$35,236)	Per final LCFF Calcs with Live Oak Charter
8097 Property Tax Transfers	\$0	\$0	\$0	
Total LCFF	\$70,045,750	\$70,008,835	(\$36,915)	Net change in LCFF
Federal Revenues				
8181 Spec Ed Entitlement (IDEA)	\$0	\$0	\$0	
8182 Spec Ed Discretionary Grant	\$0	\$0	\$0	
8290 All Other Federal Revenue	\$10,000	\$29,048	\$19,048	MAA
Total Federal Revenues	\$10,000	\$29,048	\$19,048	
State Revenues				
8550 Mandated Cost Reimbursements	\$473,144	\$311,313	(\$161,831)	Decrease One-time for Charters
8560 Lottery (Non-Prop 20)	\$1,136,281	\$1,136,281	\$0	
8590 All Other State Revenues	\$23,000	\$23,000	\$0	
Total State Revenues	\$1,632,425	\$1,470,594	(\$161,831)	
Local Revenues				
8621 Parcel Tax	\$0	\$0	\$0	
8650 Leases and Rentals	\$155,000	\$155,000	\$0	
8660 Interest Earnings	\$324,000	\$400,000	\$76,000	Increase per current estimates-Interest rate Incr.
8675 Transportation Fees	\$0	\$0	\$0	
8677 Interagency Services Between LEAs	\$333,845	\$337,608	\$3,763	Adjust for transportation
8689 All Other Fees & Contracts	\$24,000	\$24,000	\$0	
8699 Other Local Revenues	\$160,205	\$362,494	\$202,289	Local Donations
8792 Transfer of Apportionment from COE	\$0	\$0	\$0	
Total Local Revenues	\$997,050	\$1,279,102	\$282,052	
TOTAL REVENUES	\$72,685,225	\$72,787,579	\$102,354	
OTHER FINANCING SOURCES				
8919 All Other Interfund Transfers In	\$0	\$0	\$0	
8972 Proceeds from Capital Leases	\$0	\$0	\$0	
8980 Contributions to Restricted Prgs	(\$15,335,450)	(\$15,573,109)	(\$237,659)	Special Education Contribution-PFT Retro
8998 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	
Total Other Financing Sources	(\$15,335,450)	(\$15,573,109)	(\$237,659)	
TOTAL REVENUES & OTHER SOURCES	\$57,349,775	\$57,214,470	(\$135,305)	

PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT

GENERAL FUND 01

FISCAL YEAR 2019-20

FIRST INTERIM REPORT

BUDGET REVISION #1

EXPENDITURES

		UNRESTRICTED			Comments
		Adopted	BUDGET	Variance	
		Budget 19-20 6/25/2019 (A)	REVISION #1 12/10/2019 (B)	(B) - (A) (C)	
Certificated Salaries					
1100	Certificated Instructional	\$23,412,970	\$24,232,023	\$819,053	Reconcile Pos Ctl. PFT Retro
1200	Certificated Support	\$1,441,186	\$1,448,125	\$6,939	Reconcile Pos Ctl. PFT Retro
1300	Administrative	\$3,305,361	\$3,345,789	\$40,428	Reconcile Pos Control current staffing/Interim Princ.
1900	Other Certificated	\$129,953	\$138,471	\$8,518	Reconcile Pos Ctl. PFT Retro
Total Certificated Salaries		\$28,289,470	\$29,164,408	\$874,938	
Classified Salaries					
2100	Instructional Assist	\$189,831	\$186,658	(\$3,173)	Reconcile Pos Control current staffing
2200	Classified Support	\$2,717,641	\$2,709,192	(\$8,449)	Reconcile Pos Control current staffing
2300	Administrative	\$687,292	\$676,598	(\$10,694)	Reconcile Pos Control current staffing
2400	Clerical Salaries	\$3,010,134	\$3,013,269	\$3,135	Reconcile Pos Control current staffing
2900	Other Classified	\$1,282,837	\$1,225,860	(\$56,977)	Reconcile Pos Control current staffing
Total Classified Salaries		\$7,887,735	\$7,811,577	(\$76,158)	
Employee Benefits					
3100	STRS	\$4,638,109	\$4,922,222	\$284,113	Update for staffing/PFT Retro/Incr. in STRS Rate
3200	PERS	\$1,573,427	\$1,477,231	(\$96,196)	Reduce for final PERS Rates/Staffing
3300	OASDI/Medicare	\$1,029,332	\$1,009,087	(\$20,245)	Update for staffing & Current estimates
3400	Health & Welfare	\$6,986,982	\$6,736,628	(\$250,354)	Update for current enrollment/PY Adjust
3500	State Unemployment Ins	\$18,028	\$17,957	(\$71)	Update for staffing above
3600	Workers Comp	\$803,221	\$822,600	\$19,379	Update for staffing above
3700	Retiree Benefits	\$16,420	\$16,420	\$0	
3900	Cash In Lieu/Other	\$25,435	\$28,121	\$2,686	Update for staffing above
Total Employee Benefits		\$15,090,954	\$15,030,266	(\$60,688)	
Materials & Supplies					
4100	Approved Textbooks & Core Curr	\$349,350	\$147,657	(\$201,693)	Transfer textbooks to Resource 6300
4200	Books & Reference Materials	\$26,385	\$27,280	\$895	Local Site Donation/Dept carryover
4300	Materials & Supplies	\$1,166,478	\$1,587,149	\$420,671	Local Site Donation/Dept carryover
4400	Non-Capital Furniture & Equip	\$205,278	\$203,333	(\$1,945)	Current estimates for Non-Capital Copiers, etc.
Total Materials & Supplies		\$1,747,491	\$1,965,419	\$217,928	
Services & Other Operating Exp					
5100	Sub-Agreements over \$25K	\$863,300	\$838,300	(\$25,000)	Est. First Student Spec Ed Transportation Contract
5200	Travel & Conferences (Mileage)	\$147,841	\$129,594	(\$18,247)	Adjust Site/Department budgets
5300	Dues & Memberships	\$29,150	\$27,225	(\$1,925)	Adjust Site/Department budgets
5400	Insurance	\$744,600	\$744,559	(\$41)	Per current estimates
5500	Utilities	\$1,300,965	\$1,333,054	\$32,089	Per current estimates
5600	Rentals, Leases & Repairs	\$364,004	\$348,103	(\$15,901)	Per current estimates copier maintenance savings
5700	Direct Cost Transfers	\$308,225	\$293,829	(\$14,396)	Direct charges/Field Trips
5800	Professional Consulting/Other Operating	\$68,973	\$79,837	\$10,864	Local Site donations/budgets
5802-5809	Special Education Contracts	\$0	\$0	\$0	
5810-5811	Non-Public Sch/Agency (NPS-NPA)	\$0	\$0	\$0	
5813	Non-Capital A/E Fees	\$0	\$0	\$0	
5814	Inspections	\$0	\$2,000	\$2,000	Transportation-Bus Idle Tests
5817/8	SCOE CONTRACTS	\$100,000	\$92,000	(\$8,000)	SCOE Data Processing-Adj based on prior year
5821	Audit Costs	\$49,000	\$49,000	\$0	
5822	Election Costs	\$0	\$0	\$0	
5823	Legal Fees	\$176,200	\$165,200	(\$11,000)	Per current estimates
5825	Advertisement costs	\$20,705	\$20,705	\$0	
5830	Professional Consulting Services	\$36,210	\$29,070	(\$7,140)	Tech Support/Alliant/Developer Fee Study
5839	Other Fees	\$77,980	\$81,588	\$3,608	Est. BTS/Transportation Fees/WASC Fees
5840	Computer Tech Related Services	\$6,551	\$6,951	\$400	Per current estimates
5845	Field Trips	\$7,075	\$81,445	\$74,370	Local Site donations/budgets
5849	Other Contract Services	\$331,630	\$308,275	(\$23,355)	Adjust for current Est.
5850	Other Operating Expenditures	\$183,905	\$146,905	(\$37,000)	Gateway to College Contract
5860-65	Other Employment Costs	\$28,190	\$28,190	\$0	

PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT
GENERAL FUND 01
FISCAL YEAR 2019-20

FIRST INTERIM REPORT

EXPENDITURES

		UNRESTRICTED			Comments
		Adopted Budget 19-20 6/25/2019 (A)	BUDGET REVISION #1 12/10/2019 (B)	Variance (B) - (A) (C)	
5870	Damages, Claims, Losses	\$0	\$0	\$0	
5880	Other Administrative Charges	\$220	\$191	(\$29)	Per current estimates
5900	Communications/Telephone	\$170,534	\$170,204	(\$330)	Per current estimates
Total Services and Other Operating Exp.		\$5,015,258	\$4,976,225	(\$39,033)	
Capital Outlay					
6100	Land Improvements	\$0	\$0	\$0	
6200	Building Improvements	\$0	\$0	\$0	
6400	Capital Equipment	\$0	\$0	\$0	
6500	Capital Equipment Replace	\$54,078	\$49,250	(\$4,828)	Copier Replacement
Total Capital Outlay		\$54,078	\$49,250	(\$4,828)	
Indirect/Direct Cost					
7141	Other Tuition, ExCost/PmtDist	\$0	\$0	\$0	
7142	Other Tuition-Excess Cost to COE	\$0	\$0	\$0	
7211	Tsf of Pass-thru Revenues Charters	\$0	\$0	\$0	
7310	Indirect Cost GF	(\$689,112)	(\$719,898)	(\$30,786)	Indirect rate @ 5%
7350	Indirect Cost - InterFund	(\$194,958)	(\$196,974)	(\$2,016)	Indirect rate FD 11/13
7370	Direct Support Cost Inter Fund	\$0	\$0	\$0	
Total Indirect		(\$884,070)	(\$916,872)	(\$32,802)	
TOTAL EXPENDITURES		\$57,200,916	\$58,080,273	\$879,357	
OTHER FINANCING USES					
7438	Debt Service - Principal	\$0	\$0	\$0	
7439	Debt Service - Interest	\$0	\$0	\$0	
7615	Transfer to Def Maintenance	\$0	\$0	\$0	
7619	All Other Inter-Fd Transfers	\$150,000	\$50,000	(\$100,000)	Reduce Transfer to Cafeteria Fund 13
Total Financing Uses:		\$150,000	\$50,000	(\$100,000)	
TOTAL EXPENDITURES & OTHER USES		\$57,350,916	\$58,130,273	\$779,357	
EXCESS OF REVENUES OVER EXPENSE		(\$1,141)	(\$915,803)	(\$914,662)	
COMPONENTS OF END FUND BALANCE					
NON-SPENDABLE:					
	Revolving Cash	\$27,200	\$27,200	\$0	
	Stores Inventory	\$0	\$0	\$0	
	Prepaid Expenditures	\$0	\$0	\$0	
RESTRICTED					
		\$0	\$0	\$0	
COMMITTED					
		\$0	\$0	\$0	
ASSIGNED					
Board Designated:					
	2% REU	\$1,839,364	\$2,058,092	\$218,728	
	One-time Pension Contingency	\$0	\$0	\$0	
	South County Consortium SOCC	\$955,852	\$954,787	(\$1,065)	Adjust based on estimated membership dues
	Local Site Donations	\$0	\$0	\$0	Budget carryover in 4xxx,5xxx (\$355,295)
	Curriculum Adoptions	\$400,000	\$400,000	\$0	
UNASSIGNED					
	Reserve for Economic Uncertainties Available	\$2,759,048	\$3,087,138	\$328,090	3% Reserve
		\$3,627,839	\$3,503,172	(\$124,668)	
TOTAL ENDING FUND BALANCE:		\$9,609,303	\$10,030,388	\$421,085	\$1 variance due to rounding

Note: \$1 variances due to rounding.

The page intentionally left blank

PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT

GENERAL FUND 01

FISCAL YEAR 2019-20

FIRST INTERIM REPORT

RESTRICTED		
Adopted Budget 19-20 6/25/2019 (A)	BUDGET REVISION #1 12/10/2019 (B)	Variance (B) - (A) (C)

Comments

	7268	7235	(33)	
BEGINNING FUND BALANCE:	\$1,190,001	\$6,623,697	\$5,433,696	
REVENUES				
Local Control Funding Formula (LCFF)				
8011 State Aid	\$0	\$0	\$0	
8012 Education Protection Account	\$0	\$0	\$0	
8019 State Aid - Prior Year	\$0	\$0	\$0	
8021 Homeowners Exemptions	\$0	\$0	\$0	
8029 Other In-Lieu Taxes	\$0	\$0	\$0	
8041 Secured	\$0	\$0	\$0	
8042 Unsecured	\$0	\$0	\$0	
8043 Prior Year Taxes	\$0	\$0	\$0	
8044 Supplemental	\$0	\$0	\$0	
8045 ERAF	\$0	\$0	\$0	
8047 Community Redevelopment Funds	\$0	\$0	\$0	
8082 Other In-Lieu Taxes	\$0	\$0	\$0	
8091 All Other LCFF Transfers	\$0	\$0	\$0	
8096 Transfers to Charter School-In Lieu Tax	\$0	\$0	\$0	
8097 Property Tax Transfers	\$784,238	\$784,238	\$0	
Total LCFF	\$784,238	\$784,238	\$0	
Federal Revenues				
8181 Spec Ed Entitlement (IDEA)	\$1,585,000	\$1,810,483	\$225,483	SOCC Presch/PY Def Revenue & Carryover
8182 Spec Ed Discretionary Grant	\$490,920	\$407,462	(\$83,458)	Tsf SOCC Preschool Grant Funds to 8181
8290 All Other Federal Revenue	\$1,604,658	\$1,835,169	\$230,511	Deferred Revenue/Prior Year Carryover
Total Federal Revenues	\$3,680,578	\$4,053,114	\$372,536	
State Revenues				
8550 Mandated Cost Reimbursements	\$0	\$0	\$0	
8560 Lottery (Prop 20)	\$401,500	\$418,619	\$17,119	Prior Year adjustments
8590 All Other State Revenues	\$4,905,329	\$8,379,359	\$3,474,030	ASES Incr/Low Perf Sch Carryover/STRS &
Total State Revenues	\$5,306,829	\$8,797,978	\$3,491,149	PERS on Behalf Adj
Local Revenues				
8621 Parcel Tax	\$1,975,000	\$1,975,000	\$0	
8625 Community Redevelopment Funds	\$0	\$0	\$0	
8660 Interest Earnings	\$0	\$0	\$0	
8675 Transportation Fees	\$0	\$0	\$0	
8677 Interagency Services Between LEA	\$1,574,699	\$1,575,219	\$520	SOCC per current estimates
8689 All Other Fees & Contracts	\$545,000	\$580,000	\$35,000	Increase Fuel Fees
8699 Other Local Revenues	\$960,451	\$1,369,026	\$408,575	Donations/Athletics/CTE Grts/Found Grts
8792 Transfer of Apportionment from CO	\$3,265,000	\$3,442,936	\$177,936	Current Est. Prior Year Carryover
Total Local Revenues	\$8,320,150	\$8,942,181	\$622,031	
TOTAL REVENUES	\$18,091,795	\$22,577,511	\$4,485,716	
OTHER FINANCING SOURCES				
8919 All Other Interfund Transfers In	\$0	\$0	\$0	
8972 Proceeds from Capital Leases	\$0	\$0	\$0	
8980 Contributions to Restricted Prgs	\$15,335,450	\$15,573,109	\$237,659	Special Education PFT Tretro
8998 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	
Total Other Financing Sources	\$15,335,450	\$15,573,109	\$237,659	
TOTAL REVENUES & OTHER SOURCES	\$33,427,245	\$38,150,620	\$4,723,375	

PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT

GENERAL FUND 01
FISCAL YEAR 2019-20
FIRST INTERIM REPORT

	RESTRICTED			Comments	
	Adopted	BUDGET	Variance		
	Budget 19-20 6/25/2019 (A)	REVISION #1 12/10/2019 (B)	(B) - (A) (C)		
EXPENDITURES					
Certificated Salaries					
1100	Certificated Instructional	\$6,875,257	\$7,283,881	\$408,624	Reconcile Pos Control - PFT Retro
1200	Certificated Support	\$1,119,989	\$1,311,498	\$191,509	Reconcile Pos Control - PFT Retro
1300	Administrative	\$661,746	\$666,114	\$4,368	Reconcile Positions Control current staffing
1900	Other Certificated	\$302,521	\$302,521	\$0	
	Total Certificated Salaries	\$8,959,513	\$9,564,014	\$604,501	
Classified Salaries					
2100	Instructional Assist	\$2,786,326	\$2,866,613	\$80,287	Reconcile Positions Control current staffing
2200	Classified Support	\$1,457,268	\$1,457,683	\$415	Reconcile Positions Control current staffing
2300	Administrative	\$241,300	\$241,300	\$0	
2400	Clerical Salaries	\$326,958	\$328,891	\$1,933	Reconcile Positions Control current staffing
2900	Other Classified	\$605,550	\$676,276	\$70,726	Site Budgets/Athletics/PTAs/Spec Ed
	Total Classified Salaries	\$5,417,402	\$5,570,763	\$153,361	
Employee Benefits					
3100	STRS	\$4,290,970	\$7,111,731	\$2,820,761	Incr STRS Rate 17.1%; STRS on Behalf/Retro
3200	PERS	\$1,102,072	\$1,833,136	\$731,064	Add PERS On Behalf Budget see 8590
3300	OASDI/Medicare	\$527,151	\$545,943	\$18,792	Update for staffing above
3400	Health & Welfare	\$2,900,655	\$2,881,125	(\$19,530)	Reconcile Pos Ctl & Open Positions
3500	State Unemployment Ins	\$6,883	\$7,461	\$578	Update for staffing above
3600	Workers Comp	\$318,976	\$337,655	\$18,679	Update for staffing above
3700	Retiree Benefits	\$0	\$0	\$0	
3900	Cash In Lieu/Other	\$6,174	\$7,467	\$1,293	Update for staffing above
	Total Employee Benefits	\$9,152,881	\$12,724,518	\$3,571,637	
Materials & Supplies					
4100	Approved Textbooks & Core Curr	\$549,490	\$1,077,881	\$528,391	Prop 20 Lottery Carryover>Textbooks
4200	Books & Reference Materials	\$40,760	\$44,441	\$3,681	Per current estimates
4300	Materials & Supplies	\$1,860,796	\$5,955,077	\$4,094,281	State/Federal/Parcel Tax carryover & DOJ
4400	Non-Capital Furniture & Equip	\$1,754,858	\$1,746,133	(\$8,725)	DOJ/CTE/I-Pad/Comp Replace/RRM Equipment
	Total Materials & Supplies	\$4,205,904	\$8,823,532	\$4,617,628	
Services & Other Operating Exp					
5100	Sub-Agreements over \$25K	\$1,250,805	\$1,623,444	\$372,639	Special Education contracts over \$25K
5200	Travel & Conferences (Mileage)	\$76,675	\$138,312	\$61,637	CTE/Low Performing Sch/Misc Grants
5300	Dues & Memberships	\$1,000	\$36,111	\$35,111	Athletics-Interscholastic & Vine Valley
5400	Insurance	\$0	\$0	\$0	
5500	Utilities	\$23,700	\$28,842	\$5,142	Per current estimates
5600	Rentals, Leases & Repairs	\$211,837	\$557,647	\$345,810	Building Repairs (RRM) & Athletics
5700	Direct Cost Transfers	(\$325,475)	(\$311,079)	\$14,396	Chargeback of Fuel/Mechanics
5800	Professional Consulting/Other Ope	\$15,050	\$88,120	\$73,070	Athletics/Routine Restricted Maintenance (RRM)
5802-5809	Special Education Contracts	\$2,100,501	\$2,426,154	\$325,653	Special Education contracts up to \$25K
5810-5811	Non-Public Sch/Agency (NPS-NPA)	\$1,881,600	\$1,398,100	(\$483,500)	Transfer NPS contracts over \$25K>5100
5813	Non-Capital A/E Fees	\$0	\$0	\$0	
5814	Inspections	\$49,120	\$49,120	\$0	
5817/8	SCOE CONTRACTS	\$0	\$0	\$0	
5821	Audit Costs	\$0	\$0	\$0	
5822	Election Costs	\$0	\$0	\$0	
5823	Legal Fees	\$44,000	\$44,000	\$0	
5825	Advertisement costs	\$425	\$425	\$0	
5830	Professional Consulting Services	\$69,500	\$94,000	\$24,500	Pool Specialist Contract RRM
5839	Other Fees	\$77,870	\$65,507	(\$12,363)	Per current estimates
5840	Computer Tech Related Services	\$0	\$0	\$0	
5845	Field Trips	\$0	\$53,174	\$53,174	Local Site Donations
5849	Other Contract Services	\$490,853	\$773,743	\$282,890	Title II/CTE/RRM contracts
5850	Other Operating Expenditures	\$80,000	\$80,000	\$0	
5860-65	Other Employment Costs	\$0	\$5,000	\$5,000	Fingerprinting-Athletics

PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT
GENERAL FUND 01
FISCAL YEAR 2019-20

FIRST INTERIM REPORT

EXPENDITURES (continued)

		RESTRICTED			Comments
		Adopted	BUDGET	Variance	
		Budget 19-20 6/25/2019 (A)	REVISION #1 12/10/2019 (B)	(B) - (A) (C)	
5870	Damages, Claims, Losses	\$0	\$0	\$0	
5880	Other Administrative Charges	\$1,500	\$1,500	\$0	
5900	Communications/Telephone	\$13,472	\$13,472	\$0	
Total Services and Other Operating		\$6,062,433	\$7,165,592	\$1,103,159	
Capital Outlay					
6100	Land Improvements	\$0	\$35,000	\$35,000	RRM-Site Improvements CGHS
6200	Building Improvements	\$0	\$0	\$0	
6400	Capital Equipment	\$50,000	\$50,000	\$0	
6500	Capital Equipment Replace	\$0	\$41,000	\$41,000	HVAC Replacement; Fuel Pump System Replc
Total Capital Outlay		\$50,000	\$126,000	\$76,000	
Indirect/Direct Cost					
7141	Other Tuition, ExCost/PmtDist	\$0	\$0	\$0	
7142	Other Tuition-Excess Cost to COE	\$80,000	\$80,000	\$0	
7211	Tsf of Pass-thru Rev Charter	\$0	\$0	\$0	
7310	Indirect Cost GF	\$689,112	\$719,898	\$30,786	I/C @ 5% on grants and entitlements
7350	Indirect Cost - InterFund	\$0	\$0	\$0	
7370	Direct Support Cost Inter Fund	\$0	\$0	\$0	
Total Indirect		\$769,112	\$799,898	\$30,786	
TOTAL EXPENDITURES		\$34,617,245	\$44,774,317	\$10,157,072	
OTHER FINANCING USES					
7438	Debt Service - Interest	\$0	\$0	\$0	
7439	Debt Service - Principle	\$0	\$0	\$0	
7615	Transfer to Def Maintenance	\$0	\$0	\$0	
7619	All Other Inter-Fd Transfers	\$0	\$0	\$0	
Total Financing Uses:		\$0	\$0	\$0	
TOTAL EXPENDITURES & OTHER USES		\$34,617,245	\$44,774,317	\$10,157,072	
EXCESS OF REVENUES OVER EXPENSE		(\$1,190,000)	(\$6,623,697)	(\$5,433,697)	
COMPONENTS OF END FUND BALANCE					
NON-SPENDABLE:					
	Revolving Cash	\$0	\$0	\$0	
	Stores Inventory	\$0	\$0	\$0	
	Prepaid Expenditures	\$0	\$0	\$0	
RESTRICTED		\$1	\$0	(\$1)	
COMMITTED		\$0	\$0	\$0	
ASSIGNED					
Board Designated:					
	2% REU	\$0	\$0	\$0	
	One-time Mandated Costs	\$0	\$0	\$0	
	South County Consortium SOCC	\$0	\$0	\$0	
	Local Site Donations	\$0	\$0	\$0	
	Curriculum Adoptions	\$0	\$0	\$0	
UNASSIGNED					
	Reserve for Economic Uncertainties	\$0	\$0	\$0	
	Available	\$0	\$0	\$0	
TOTAL ENDING FUND BALANCE:		\$1	\$0	(\$1)	

The page intentionally left blank

PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT

GENERAL FUND 01

FISCAL YEAR 2019-20

FIRST INTERIM REPORT

	UNRESTRICTED/RESTRICTED			Comments
	Adopted	BUDGET	Variance	
	Budget 19-20 6/25/2019 (A)	REVISION #1 12/10/2019 (B)		
Average Daily Attendance (ADA)	7268	7235	(33)	Including SCOE ADA
BEGINNING FUND BALANCE:	\$10,800,445	\$17,569,888	\$6,769,443	
REVENUES				
Local Control Funding Formula (LCFF)				
8011 State Aid	\$27,584,454	\$27,548,947	(\$35,507)	Update LCFF Calcs including all internal charters for ADA Estimates and Unduplicated Count estimates
8012 Education Protection Account	\$6,898,020	\$5,481,225	(\$1,416,795)	
8019 State Aid - Prior Year	\$0	\$42,000	\$42,000	
8021 Homeowners Exemptions	\$250,000	\$238,077	(\$11,923)	
8029 Other In-Lieu Taxes	\$0	\$0	\$0	
8041 Secured	\$31,500,000	\$32,700,058	\$1,200,058	
8042 Unsecured	\$1,175,000	\$1,218,428	\$43,428	
8043 Prior Year Taxes	\$0	\$0	\$0	
8044 Supplemental	\$902,000	\$1,034,200	\$132,200	
8045 ERAF	\$2,400,000	\$2,918,952	\$518,952	
8047 Community Redevelopment Funds	\$800,000	\$325,908	(\$474,092)	Per Final J29B tax information
8082 Other In-Lieu Taxes	\$0	\$0	\$0	Per final LCFF Live Oak Charter Calcs
8091 All Other LCFF Transfers	\$0	\$0	\$0	
8096 Transfers to Charter School-In Lieu Tax	(\$1,463,724)	(\$1,498,960)	(\$35,236)	
8097 Property Tax Transfers	\$784,238	\$784,238	\$0	
Total LCFF:	\$70,829,988	\$70,793,073	(\$36,915)	
Federal Revenues				
8181 Spec Ed Entitlement (IDEA)	\$1,585,000	\$1,810,483	\$225,483	
8182 Spec Ed Discretionary Grant	\$490,920	\$407,462	(\$83,458)	
8290 All Other Federal Revenue	\$1,614,658	\$1,864,217	\$249,559	
Total Federal Revenues	\$3,690,578	\$4,082,162	\$391,584	
State Revenues				
8550 Mandated Cost Reimbursements	\$473,144	\$311,313	(\$161,831)	
8560 Lottery (Non-Prop 20)	\$1,537,781	\$1,554,900	\$17,119	
8590 All Other State Revenues	\$4,928,329	\$8,402,359	\$3,474,030	
Total State Revenues	\$6,939,254	\$10,268,572	\$3,329,318	
Local Revenues				
8621 Parcel Tax	\$1,975,000	\$1,975,000	\$0	
8650 Leases and Rentals	\$155,000	\$155,000	\$0	
8660 Interest Earnings	\$324,000	\$400,000	\$76,000	
8675 Transportation Fees				
8677 Interagency Services Between LEAs	\$1,908,544	\$1,912,827	\$4,283	
8689 All Other Fees & Contracts	\$569,000	\$604,000	\$35,000	
8699 Other Local Revenues	\$1,120,656	\$1,731,520	\$610,864	
8792 Transfer of Apportionment from COE	\$3,265,000	\$3,442,936	\$177,936	
Total Local Revenues	\$9,317,200	\$10,221,283	\$904,083	
TOTAL REVENUES	\$90,777,020	\$95,365,090	\$4,588,070	
OTHER FINANCING SOURCES				
8919 All Other Interfund Transfers In	\$0	\$0	\$0	
8972 Proceeds from Capital Leases	\$0	\$0	\$0	
8980 Contributions to Restricted Prgs	\$0	\$0	\$0	
8998 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	
Total Other Financing Sources	\$0	\$0	\$0	
TOTAL REVENUES & OTHER SOURCES	\$90,777,020	\$95,365,090	\$4,588,070	

PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT

GENERAL FUND 01

FISCAL YEAR 2019-20

FIRST INTERIM REPORT

	UNRESTRICTED/RESTRICTED			Comments
	Adopted Budget 19-20 6/25/2019 (A)	BUDGET REVISION #1 12/10/2019 (B)	Variance (B) - (A) (C)	
EXPENDITURES				
Certificated Salaries				
1100	Certificated Instructional	\$30,288,227	\$31,515,904	\$1,227,677
1200	Certificated Support	\$2,561,175	\$2,759,623	\$198,448
1300	Administrative	\$3,967,107	\$4,011,903	\$44,796
1900	Other Certificated	\$432,474	\$440,992	\$8,518
	Total Certificated Salaries	\$37,248,983	\$38,728,422	\$1,479,439
Classified Salaries				
2100	Instructional Assist	\$2,976,157	\$3,053,271	\$77,114
2200	Classified Support	\$4,174,909	\$4,166,875	(\$8,034)
2300	Administrative	\$928,592	\$917,898	(\$10,694)
2400	Clerical Salaries	\$3,337,092	\$3,342,160	\$5,068
2900	Other Classified	\$1,888,387	\$1,902,136	\$13,749
	Total Classified Salaries	\$13,305,137	\$13,382,340	\$77,203
Employee Benefits				
3100	STRS	\$8,929,079	\$12,033,953	\$3,104,874
3200	PERS	\$2,675,499	\$3,310,367	\$634,868
3300	OASDI/Medicare	\$1,556,483	\$1,555,030	(\$1,453)
3400	Health & Welfare	\$9,887,637	\$9,617,753	(\$269,884)
3500	State Unemployment Ins	\$24,911	\$25,418	\$507
3600	Workers Comp	\$1,122,197	\$1,160,255	\$38,058
3700	Retiree Benefits	\$16,420	\$16,420	\$0
3900	Cash In Lieu/Other	\$31,609	\$35,588	\$3,979
	Total Employee Benefits	\$24,243,835	\$27,754,784	\$3,510,949
Materials & Supplies				
4100	Approved Textbooks & Core Curr	\$898,840	\$1,225,538	\$326,698
4200	Books & Reference Materials	\$67,145	\$71,721	\$4,576
4300	Materials & Supplies	\$3,027,274	\$7,542,226	\$4,514,952
4400	Non-Capital Furniture & Equip	\$1,960,136	\$1,949,466	(\$10,670)
	Total Materials & Supplies	\$5,953,395	\$10,788,951	\$4,835,556
Services & Other Operating Exp				
5100	Sub-Agreements over \$25K	\$2,114,105	\$2,461,744	\$347,639
5200	Travel & Conferences (Mileage)	\$224,516	\$267,906	\$43,390
5300	Dues & Memberships	\$30,150	\$63,336	\$33,186
5400	Insurance	\$744,600	\$744,559	(\$41)
5500	Utilities	\$1,324,665	\$1,361,896	\$37,231
5600	Rentals, Leases & Repairs	\$575,841	\$905,750	\$329,909
5700	Direct Cost Transfer	(\$17,250)	(\$17,250)	\$0
5800	Professional Consulting/Other Operati	\$84,023	\$167,957	\$83,934
5802-5809	Special Education Contracts	\$2,100,501	\$2,426,154	\$325,653
5810-5811	Non-Public Sch/Agency (NPS-NPA)	\$1,881,600	\$1,398,100	(\$483,500)
5813	Non-Capital A/E Fees	\$0	\$0	\$0
5814	Inspections	\$49,120	\$51,120	\$2,000
5817/8	SCOE CONTRACTS	\$100,000	\$92,000	(\$8,000)
5821	Audit Costs	\$49,000	\$49,000	\$0
5822	Election Costs	\$0	\$0	\$0
5823	Legal Fees	\$220,200	\$209,200	(\$11,000)
5825	Advertisement costs	\$21,130	\$21,130	\$0
5830	Professional Consulting Services	\$105,710	\$123,070	\$17,360
5839	Other Fees	\$155,850	\$147,095	(\$8,755)
5840	Computer Tech Related Services	\$6,551	\$6,951	\$400
5845	Field Trips	\$7,075	\$134,619	\$127,544
5839	Other Contract Services	\$822,483	\$1,082,018	\$259,535
5850	Other Operating Expenditures	\$263,905	\$226,905	(\$37,000)
5860-65	Other Employment Costs	\$28,190	\$33,190	\$5,000

PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT
GENERAL FUND 01
FISCAL YEAR 2019-20

FIRST INTERIM REPORT

		UNRESTRICTED/RESTRICTED			Comments
		Adopted Budget 19-20 6/25/2019 (A)	BUDGET REVISION #1 12/10/2019 (B)	Variance (B) - (A) (C)	
EXPENDITURES (continued)					
5870	Damages, Claims, Losses	\$0	\$0	\$0	
5880	Other Administrative Charges	\$1,720	\$1,691	(\$29)	
5900	Communications/Telephone	\$184,006	\$183,676	(\$330)	
Total Services and Other Operating Ex		\$11,077,691	\$12,141,817	\$1,064,126	
Capital Outlay					
6100	Land Improvements	\$0	\$35,000	\$35,000	
6200	Building Improvements	\$0	\$0	\$0	
6400	Capital Equipment	\$50,000	\$50,000	\$0	
6500	Capital Equipment Replace	\$54,078	\$90,250	\$36,172	
Total Capital Outlay		\$104,078	\$175,250	\$71,172	
Indirect/Direct Cost					
7141	Other Tuition, ExCost/PmtDist	\$0	\$0	\$0	
7142	Other Tuition-Excess Cost to COE	\$80,000	\$80,000	\$0	
7211	Tsf of Pass-thru Revenues Charters	\$0	\$0	\$0	
7310	Indirect Cost GF	\$0	\$0	\$0	
7350	Indirect Cost - InterFund	(\$194,958)	(\$196,974)	(\$2,016)	
7370	Direct Support Cost Inter Fund	\$0	\$0	\$0	
Total Indirect		(\$114,958)	(\$116,974)	(\$2,016)	
TOTAL EXPENDITURES		\$91,818,161	\$102,854,590	\$11,036,429	
OTHER FINANCING USES					
7438	Debt Service - Principal	\$0	\$0	\$0	
7439	Debt Service - Interest	\$0	\$0	\$0	
7615	Transfer to Def Maintenance	\$0	\$0	\$0	
7619	All Other Inter-Fd Transfers	\$150,000	\$50,000	(\$100,000)	
Total Financing Uses:		\$150,000	\$50,000	(\$100,000)	
TOTAL EXPENDITURES & OTHER USES		\$91,968,161	\$102,904,590	\$10,936,429	
EXCESS OF REVENUES OVER EXPENSE		(\$1,191,141)	(\$7,539,500)	(\$6,348,359)	
COMPONENTS OF END FUND BALANCE					
NON-SPENDABLE:					
	Revolving Cash	\$27,200	\$27,200	\$0	
	Stores Inventory	\$0	\$0	\$0	
	Prepaid Expenditures	\$0	\$0	\$0	
RESTRICTED					
		\$1	\$0	(\$1)	
COMMITTED					
		\$0	\$0	\$0	
ASSIGNED					
Board Designated:					
	2% REU	\$1,839,364	\$2,058,092	\$218,728	
	One-time Mandated Costs	\$0	\$0	\$0	
	South County Consortium SOCC	\$955,852	\$954,787	(\$1,065)	
	Local Site Donations	\$0	\$0	\$0	
	Curriculum Adoptions	\$400,000	\$400,000	\$0	
UNASSIGNED					
	Reserve for Economic Uncertainties	\$2,759,048	\$3,087,138	\$328,090	3% Reserves
	Available	\$3,627,839	\$3,503,172	(\$124,668)	
TOTAL ENDING FUND BALANCE:		\$9,609,304	\$10,030,388	\$421,084	

Note: \$1 variances due to rounding.

The page intentionally left blank

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	70,008,835.00	3.16%	72,219,957.00	3.08%	74,441,430.00
2. Federal Revenues	8100-8299	29,048.00	-65.57%	10,000.00	0.00%	10,000.00
3. Other State Revenues	8300-8599	1,470,594.00	0.30%	1,475,000.00	0.34%	1,480,000.00
4. Other Local Revenues	8600-8799	1,279,102.00	1.63%	1,300,000.00	1.92%	1,325,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(15,573,109.00)	1.94%	(15,875,000.00)	2.05%	(16,200,000.00)
6. Total (Sum lines A1 thru A5c)		57,214,470.00	3.35%	59,129,957.00	3.26%	61,056,430.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				29,164,408.00		29,434,408.00
b. Step & Column Adjustment				270,000.00		271,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	29,164,408.00	0.93%	29,434,408.00	0.92%	29,705,408.00
2. Classified Salaries						
a. Base Salaries				7,811,577.00		7,886,577.00
b. Step & Column Adjustment				75,000.00		76,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,811,577.00	0.96%	7,886,577.00	0.96%	7,962,577.00
3. Employee Benefits	3000-3999	15,030,266.00	4.29%	15,675,000.00	1.44%	15,900,000.00
4. Books and Supplies	4000-4999	1,965,419.00	-16.15%	1,648,000.00	2.00%	1,681,000.00
5. Services and Other Operating Expenditures	5000-5999	4,976,225.00	2.49%	5,100,000.00	2.45%	5,225,000.00
6. Capital Outlay	6000-6999	49,250.00	1.52%	50,000.00	50.00%	75,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(916,872.00)	-12.75%	(800,000.00)	0.00%	(800,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	50,000.00	50.00%	75,000.00	33.33%	100,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		58,130,273.00	1.61%	59,068,985.00	1.32%	59,848,985.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(915,803.00)		60,972.00		1,207,445.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		10,946,191.00		10,030,388.00		10,091,360.00
2. Ending Fund Balance (Sum lines C and D1)		10,030,388.00		10,091,360.00		11,298,805.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	27,200.00		27,200.00		27,200.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	3,412,879.00		3,278,880.00		2,910,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,087,138.00		2,885,820.00		2,924,370.00
2. Unassigned/Unappropriated	9790	3,503,171.00		3,899,460.00		5,437,235.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		10,030,388.00		10,091,360.00		11,298,805.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,087,138.00		2,885,820.00		2,924,370.00
c. Unassigned/Unappropriated	9790	3,503,171.00		3,899,460.00		5,437,235.00
(Enter other reserve projections in Columns C and E for subsequent years. 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		6,590,309.00		6,785,280.00		8,361,605.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Please see detailed assumptions attached.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	784,238.00	0.10%	785,000.00	0.00%	785,000.00
2. Federal Revenues	8100-8299	4,053,114.00	-11.80%	3,575,000.00	0.42%	3,590,000.00
3. Other State Revenues	8300-8599	8,797,978.00	-9.52%	7,960,000.00	0.19%	7,975,000.00
4. Other Local Revenues	8600-8799	8,942,181.00	-0.14%	8,930,000.00	1.68%	9,080,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	15,573,109.00	1.94%	15,875,000.00	2.05%	16,200,000.00
6. Total (Sum lines A1 thru A5c)		38,150,620.00	-2.69%	37,125,000.00	1.36%	37,630,000.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				9,564,014.00		9,197,014.00
b. Step & Column Adjustment				58,000.00		59,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(425,000.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,564,014.00	-3.84%	9,197,014.00	0.64%	9,256,014.00
2. Classified Salaries						
a. Base Salaries				5,570,763.00		5,597,763.00
b. Step & Column Adjustment				27,000.00		27,500.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,570,763.00	0.48%	5,597,763.00	0.49%	5,625,263.00
3. Employee Benefits	3000-3999	12,724,518.00	0.20%	12,750,000.00	1.55%	12,948,000.00
4. Books and Supplies	4000-4999	8,823,532.00	-51.21%	4,305,000.00	2.11%	4,395,723.00
5. Services and Other Operating Expenditures	5000-5999	7,165,592.00	-36.62%	4,541,223.00	2.29%	4,645,000.00
6. Capital Outlay	6000-6999	126,000.00	-60.32%	50,000.00	50.00%	75,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	80,000.00	0.00%	80,000.00	0.00%	80,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	719,898.00	-16.10%	604,000.00	0.17%	605,000.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		
11. Total (Sum lines B1 thru B10)		44,774,317.00	-17.08%	37,125,000.00	1.36%	37,630,000.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(6,623,697.00)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		6,623,697.00		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.00		0.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		0.00		0.00		0.00
(Line D3f must agree with line D2)						
		0.00		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Reduction of TOSAs supported by one-time CSI funds. Please see detailed assumptions attached.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	70,793,073.00	3.12%	73,004,957.00	3.04%	75,226,430.00
2. Federal Revenues	8100-8299	4,082,162.00	-12.18%	3,585,000.00	0.42%	3,600,000.00
3. Other State Revenues	8300-8599	10,268,572.00	-8.12%	9,435,000.00	0.21%	9,455,000.00
4. Other Local Revenues	8600-8799	10,221,283.00	0.09%	10,230,000.00	1.71%	10,405,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		95,365,090.00	0.93%	96,254,957.00	2.53%	98,686,430.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				38,728,422.00		38,631,422.00
b. Step & Column Adjustment				328,000.00		330,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(425,000.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	38,728,422.00	-0.25%	38,631,422.00	0.85%	38,961,422.00
2. Classified Salaries						
a. Base Salaries				13,382,340.00		13,484,340.00
b. Step & Column Adjustment				102,000.00		103,500.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	13,382,340.00	0.76%	13,484,340.00	0.77%	13,587,840.00
3. Employee Benefits	3000-3999	27,754,784.00	2.41%	28,425,000.00	1.49%	28,848,000.00
4. Books and Supplies	4000-4999	10,788,951.00	-44.82%	5,953,000.00	2.08%	6,076,723.00
5. Services and Other Operating Expenditures	5000-5999	12,141,817.00	-20.59%	9,641,223.00	2.37%	9,870,000.00
6. Capital Outlay	6000-6999	175,250.00	-42.94%	100,000.00	50.00%	150,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	80,000.00	0.00%	80,000.00	0.00%	80,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(196,974.00)	-0.49%	(196,000.00)	-0.51%	(195,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	50,000.00	50.00%	75,000.00	33.33%	100,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		102,904,590.00	-6.52%	96,193,985.00	1.34%	97,478,985.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(7,539,500.00)		60,972.00		1,207,445.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		17,569,888.00		10,030,388.00		10,091,360.00
2. Ending Fund Balance (Sum lines C and D1)		10,030,388.00		10,091,360.00		11,298,805.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	27,200.00		27,200.00		27,200.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	3,412,879.00		3,278,880.00		2,910,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,087,138.00		2,885,820.00		2,924,370.00
2. Unassigned/Unappropriated	9790	3,503,171.00		3,899,460.00		5,437,235.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		10,030,388.00		10,091,360.00		11,298,805.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,087,138.00		2,885,820.00		2,924,370.00
c. Unassigned/Unappropriated	9790	3,503,171.00		3,899,460.00		5,437,235.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		6,590,309.00		6,785,280.00		8,361,605.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		6.40%		7.05%		8.58%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		7,205.74		7,196.00		7,196.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		102,904,590.00		96,193,985.00		97,478,985.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		102,904,590.00		96,193,985.00		97,478,985.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		3,087,137.70		2,885,819.55		2,924,369.55
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		3,087,137.70		2,885,819.55		2,924,369.55
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES