

**Petaluma City Schools**  
**2<sup>nd</sup> Interim Narrative and Budget Assumptions**  
**2020-21 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 eighth 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.

In May 2020, the Governor released his "May Revise" to the State Budget Proposal for 2020-21. The COVID-19 Pandemic and ensuing economic shut down of the local, State, Federal, and global economies in the Spring of 2020 had a devastating impact on California's economy, which is the 5<sup>th</sup> largest economy in the world. In his May Revise and in an effort to address the significant drop in State revenues estimated, at that time, to be a combined \$54 billion impact over two years (2019-20 and 2020-21), the Governor proposed sweeping cuts to education as follows:

- Suspend the COLA 2.31%
- Reduce Local Control Funding Formula (LCFF) revenues by 10% for a net reduction of 7.92%
- Reduce Transportation Funding (Base amounts in LCFF) by 10%
- Reduce other categoricals such as the Mandated Cost Block Grants, ASES (Afterschool Program), and the Adult Education Block Grant

This level of cuts to Proposition 98 and K-14 education was unprecedented and ultimately the State legislature took action to recommend various other tools to address the budget shortfall, which was signed into law by the Governor on June 29<sup>th</sup>. This final State Budget provided for funding for K-14 education at 2019-20 levels avoiding the draconian cuts initially included in the May Revise. Significant Changes in the Budget Act since May Revision included • Revenue reductions shifted to cash deferrals across fiscal years • Zero Cola, Flat Funding from 2019-20 • Legislation discouraging

classified layoffs and prohibiting the layoffs of certain certificated and classified employees for one year. • ADA Hold Harmless • Learning Loss Mitigation Funds (1x funds) - change to distribution methodology • restoration of reductions to categorical programs such as ASES • Set the Special Education base rate to \$625/ADA and adjusts formula • Added triggers to reduce deferrals - pending federal legislation and additional funding • New Education Code for school finance, instruction and accountability for the 2020-21.

Fortunately, in anticipation of at least some level of economic impact due to the COVID-19, staff began making proactive reductions to central services and administration with reductions to staff as well as program changes related to concerns over enrollment as follows:

- Closing Rise Academy effective June 30, 2020
- Closing 6<sup>th</sup> Grade Academy Charter effective June 30, 2020
- Closing Gateway to College Charter School in partnership with the Santa Rosa Junior College effective June 30, 2020
- Reduce staffing due to a drop of enrollment at the junior high level
- Special Education Program transfer for the ages 18-22 Transition Program from SCOE
- Special Education Program transfer of the medically fragile program to SOCC from SCOE

In any economic downturn, it is imperative that a district responds quickly. Essentially, the earlier reductions can be made, the fewer reductions will typically need to be made overall. These initial first steps created the basis for capturing savings to offset the loss of funding for the Cost of Living Adjustment (COLA).

In addition, while there is some relief in the form of reducing the STRS rate from 17.3% to 16.15% in 2020-21 and 16.00% in 2021-22, it then jumps to 18.10% in 2022-23 creating a "balloon" payment of over \$800,000 in that year. Likewise, the PERS rate continues to increase significantly each year with ongoing increases of \$300,000 in each of the next two years. These increases combined with continued large increases in Property and Liability Insurance, rising costs of utilities, and step and column increases are further compounded by the projection of potentially smaller COLAs providing Districts with reduced increases in revenue over the next 3 years.

This year, the District is experiencing a decrease in enrollment from 7,521 (Oct 2019 CBEDS) to 7,360 (Oct 2020). Although this decrease is likely the result of the pandemic and the Distance Learning environment, 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. We will be monitoring our enrollment trends closely to determine appropriate staffing levels for 2021-22 and beyond.

Another area of concern is the National Lunch Program which is dependent on generating revenue from Federal, State, and local lunch sales. Although the District is able to offer a "Summer Seamless" program with families able to pick up "grab & go" meals (breakfast & lunch) 7 days per week, with students in Distance Learning and not attending in-person classes, breakfast and lunch meals served are significantly impacted. This loss in revenue is offset by the State's action prohibiting Districts from reducing staff. Fortunately, some of these staff have been reassigned to the Small Learning cohorts supported by CARES Act funds. While this has helped to offset

some of the financial impact, the projected General Fund support is continued to be projected at \$500,000 for 2020-21.

Over the past 6 months, The District has also received a significant amount of CARES Act funding to support Distance Learning and to assist Districts in ensuring a safe learning environment when students return to in-person learning this Spring. A summary of these funds is included at the end of the Multi-year Projections.

## **PETALUMA CITY SCHOOLS BUDGET ASSUPTIONS**

The 2nd Interim Report is the second 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 January 31, 2021. Therefore, the information and details included in the current Budget Revision #3 and the 2<sup>nd</sup> Interim Report are based on information included in the State budget as well as any other information from Federal, State and local agencies that have been received over the past few months. This includes updated Special Education revenue projections from the SELPA, Federal grant apportionment information in the Consolidated Application (CON APP II) part II, and other State allocations that have been updated by CDE.

For the 2<sup>nd</sup> Interim Report and Budget Revision #3, the following are the major assumptions used to support the numbers for both revenues and expenses:

### **2020-21 Budget Assumptions (Budget Revision #3)**

#### **Local Control Funding Formula:**

- **Average Daily Attendance (ADA):** Estimated P-2 ADA @ 6,247.09
  - Total ADA 7168.32 (P-2 2019-20) Estimated Charter ADA @ 921.23
  - CBEDS Enrollment 7,360 (2290 TK-6; 1510 7-8; 3280 9-12; SDC 237; & NPS 43)
- Estimated Percentage of students who qualify for Free and Reduced Meal 42.66%  
Elementary and 40.01% Secondary
- Statutory Cost of Living Adjustment (COLA) ~ 0%
- Education Protection Act Funds \$4,298,483 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 will be revised for current local property tax projections when updates are received in April (J29B)

#### **Funds included in the General Fund**

- 01 PCS Elementary and Secondary District
- 03 Mary Collins at Cherry Valley Charter
- 04 Penngrove Elementary School
- 06 South County Consortium
- 07 Petaluma Accelerated Charter

## PETALUMA CITY SCHOOLS BUDGET ASSUMPTIONS

### Other Revenues:

- Lottery Funding (using Lottery ADA) was adjusted for Prior Year adjustments
- Revenues for Mandated Cost Reimbursements Block Grant included \$302,936
- Other State revenue based on current estimates
  - State Reimbursement for assessments and testing based on actual receipts
  - STRS On Behalf payments \$6,284,626 **no change**
  - ASES Grant @ \$253,444 (No Change)
    - Kids Coding \$25,000
  - State Mental Health Funds \$572,540 **no change**
  - State Workability Funds \$135,915 (Special Ed) **no change**
- Other Local Revenues included are as follows:
  - Update budget for Interest Earnings based on current interest rates/projections (\$262,000) **no change**
  - Increases in Local Donations which are budgeted as received
  - Childcare Center Fees \$163,000
  - Parcel Tax \$1,205,000 (Secondary) \$770,000 (Elementary) **no change**
  - Leases and Rentals \$75,000 **no change**
  - Estimated Pupil Transportation Revenues from Districts \$262,025 **no change**
  - Estimated Fuel Mechanics fees from City/Other Agencies \$340,000 **no change**
  - Estimated Live Oak 1% LCFE Calcs \$24,000 **no change**
  - Estimated Live Oak Special Ed Reimbursement \$100,524; Nursing \$13,343
  - Estimated iPad Insurance Fee Collections \$99,700 (\$92,000/\$7,200) **no change**
  - Federal and Local revenues for Special Education per February SELPA fiscal estimates \$3,700,327 (8792); \$1,588,421 (8181)
  - Federal Mental Health \$300,000 (Board & Care Reimbursement) 8181
  - Title I \$551,919 + Est. Def Revenue/Carryover \$171,441
  - Title I CSI \$510,369 (One-time) + Def Revenue/Carryover \$120,407
  - Title II \$131,903 + Def Revenue/Carryover \$80,864
  - Title III LEP \$103,188 + Def Revenue/Carryover \$51,453
  - Title III Immigrant Ed \$6,177 + Def Revenue/Carryover \$2,309
  - Title IV ESEA \$40,321+ Def Revenue/Carryover \$49,464
  - Carl Perkins \$55,365 **no change**
  - CARES Act Funds:
    - ESSER Funds \$445,810
    - GEER Funds \$583,294
    - Coronavirus Relief Funds \$3,714,315 (Fully Expended)
    - State LLMFunds \$593,120
- The contribution to Restricted Programs:
  - Special Education was decreased based on current revenue estimates. \$11.5 million
  - Maintain 3% contribution to Routine Restricted Maint required by State \$3.05M **no change**

## PETALUMA CITY SCHOOLS BUDGET ASSUPTIONS

### *Expenditures & Restricted Programs:*

- **Salaries & Benefits:** 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.
  - It also includes a shift of the K-6 Music teachers from the Parcel Tax to the Unrestricted Supplemental funding supporting Distance Learning and Independent Study \$172K
  - This year, it also includes budgeting approximately \$388,000 in Local Site carryover from 2019-20 (One-time)
  - Decreased STRS Rate from 16.15%
  - Increased PERS Rate increase from 19.721% to 20.7%
  - No Change in STRS On-Behalf \$6.3M
- 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 2019-20 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. In the restricted budget there are more significant fluctuations in revenue, in large part due to the following:
  - New and/or updated grant amounts
    - Career Technical Education (CTE) Improvement Grant
    - CSI Federal Grant
    - Parcel Tax
    - Federal Grants
      - CARES ACT Funds
        - Transfer from 4300 to other expenditures accounts such as non-capital equipment (4400) for items such as the Apache 2000 Air purification systems
      - Title I, II, III, & IV
    - Mental Health Funds
  - Routine Restricted Maintenance expenditures
    - Reductions in 4300 to offset increases in the 5xxx:
  - Prop 20 Lottery expenditures
  - Athletics

## PETALUMA CITY SCHOOLS BUDGET ASSUPTIONS

- In the area of Other Operating Expenditures, the most significant adjustments are related to increases in Other Contract Services due to local site donations related to outdoor education and field trips, loss of ERATE credits related to telecommunications 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.

Some examples of variances are as follows:

- Department of Finance Grant (DOF) for unused grant (Repay of Apport-5824)
- ASES (After School Program)
  - Kids Coding contract with Boys & Girls Club
- Special Education
  - Fluctuations in Special Education contracts (NPS, NPA, SCOE, etc.)
- Routine Restricted Maintenance expenditures
  - Increases in pest control costs (5500)
  - Building/equipment repairs (5600)
  - Other maintenance contracts (5800)
- Capital Outlay budgets - Increases related to:
  - CTE equipment
    - Replacement of Air Compressor
  - Casa Grande Sound Systems
  - Large Capacity Air Purifier for large spaces (Gyms, etc)
- In the area of Indirect/Direct Costs, the budgets for Indirect on prior year carryover were increased. 3.91% CDE approved rate
- Contribution to Other Funds - No change

### Other Funds:

- Adult Education Fund 11
- Cafeteria Fund 13
- Deferred Maintenance Fund 14
- Building Fund 21/22 (Bond Proceeds)
- Capital Facilities Fund 25/26 (Developer Fees)
- Reserve for Capital Outlay Fund 40 (Elementary)
- Reserve for Capital Outlay Fund 41 (Secondary)
- Fund 51 (Debt Service-Bond proceeds)
- Fund 63 Other Enterprise Fund
- Fund 67 Self Insurance Fund
- Fund 73 Foundation Private Purpose Trust Fund (Schwobeda Scholarship Fund)

## PETALUMA CITY SCHOOLS BUDGET ASSUPTIONS

### **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
  - South County Consortium ending fund balance of \$819,879

### 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 \$275,670

- Technology Technicians \$190,000
- Technology Equipment \$ 21,694
- Add 6.0 FTE High Schools \$627,000
- Library Services \$521,000 (Contribution of \$318,439 LCFF)
- Site Allocations Library/Tech/Music/Art \$440,079 (includes carryover)

Elementary Parcel Tax \$770,000 Revenues + Carryover of \$232,342

- Library Services \$115,000
- Reduce Class-size per PFT Contract \$0
- Art Docent K-6 \$44,250
- Art materials & Other Exp. \$7,137
- K-6 Music \$433,000
- Reading Specialist \$272,000
- Site Allocations for Technology \$25,520 + Carryover \$21,793
- Technology \$84,000

### **Multi-year Projections:**

#### **Revenues:**

- Flat enrollment projections for the next two years with no change in ADA
- Local Control Funding Formula
  - Assume COLA @ 2% (2021-22) and 2% (2022-23)
  - Assume same level of % FRM/EL unduplicated counts
  - Per LCFF Calcs for 2021-22 & 2022-23
- Federal and State Categorical programs
  - Unrestricted:
    - Add 1.35% COLA 2021-22 & 2022-23
  - Restricted:
    - Eliminate one-time Cares Act \$5.36m

## PETALUMA CITY SCHOOLS BUDGET ASSUMPTIONS

- Federal \$4.77m
- State \$593,000
- Eliminate prior year deferred revenue/carryover
  - Federal \$306K
  - State \$120K
- No Change in Other Federal Revenue (2021-22 & 2022-23)
- Assume slight increases in Interest Earnings (2021-22 & 2022-23)
- Assume ongoing revenues for Mandated Block Grant (2021-22 & 2022-23)
- Assume no change in rates for Lottery Funds (Non-Prop 20 & Prop 20) (2021-22 & 2022-23)
- Assume increase in contribution to Special Education of approximately \$410,000/\$420,000 (2021-22 & 2022-23)
- Assume ongoing 3% contribution to RRM (2021-22 & 2022-23)
- Assume ongoing Parcel Tax Revenues (2021-22 & 2022-23)
- Assume no change in Special Education revenues 1% COLA (2021-22 & 2022-23)
- 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% (2021-22 & 2022-23)
- Assume increases of \$320,000/\$435,000 per year due to PERS potential rate increases
  - 23% 2021-22; 26.3% 2022-23
  - Unrestricted & Restricted
- Assume decreases/increases of <86K>/\$750,000 per year due to STRS potential rate increases
  - 15.92% 2021-22; 18.0% 2022-23
- Assume no change in rates for driven costs at this time except STRS/PERS
- Assume increases in employee benefits due to step & column & and fluctuations in H&W benefits \$102,000/\$104,500 (2021-22 & 2022-23)
- Assume no change in H&W benefits in subsequent years
- Assume decrease in one-time Materials & Supplies expenditures supported by site carryover, Federal & State deferred revenue and Parcel Tax budgets
  - Unrestricted \$400K (one-time site carryover in local grants/donations)
  - Restricted
    - \$5.2million due to State & Federal Carryover
    - \$4.25 million due to CARES Act funds
  - 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 \$1.7 million - restricted



**PETALUMA CITY SCHOOLS**  
**BUDGET ASSUMPTIONS (Multi-year Projections)**

- Assume reduction due to CARES Act funds \$100K
- Assume increases of 2% CPI (2021-22 & 2022-23) restricted
  
- Assume ongoing capital outlay expense
  - Copier/equipment replacement costs \$50K; \$50K per year Unrestricted
- Reduce Indirect costs due to reduction of carryover and one-time funds
- Assume no change in Indirect Cost Rate (2021-22 & 2022-23)
- Assume ongoing fee-for-service costs from SCOE (2021-22 & 2022-23)
- Assume Contribution to Special Education is at \$180K (21-22) \$185K (22-23)

**Other Adjustments (Line 10)**

- None

**Ending Fund Balance & Reserves:**

- Assume no change in Revolving Fund account (2021-22 & 2022-23)
- Assume ongoing 3% reserve for economic uncertainty (2021-22 & 2022-23)
- Board Assigned:
  - Maintain additional 2% reserve (\$1,900,371 & \$1,932,951)
  - Maintain South County Consortium ending fund balance of \$820K
- Assume continued positive ending fund balance in General Fund

**PETALUMA CITY SCHOOLS  
BUDGET ASSUMPTIONS**

**Summary of CARES Act Funds**

Coronavirus Relief Funds	\$3,741,315
ESSER Funds	\$ 445,810
Government Emergency Relief Funds	\$ 583,294
State Learning Loss Mitigation Funds	\$ 1,176,414
State SB117 COVID-19 Funds	\$ 124,096
Total Expenditures to date (02/28/21)	\$4,939,219
Remaining unspent Expenditures	\$ 548,416

**Examples of Expenditures:**

- New upgraded student devices:
  - i-PADS for all TK-6<sup>th</sup> grade
  - Chromebooks for all 7-8 Grade
- New upgraded laptops and mobile laptop carts for teaching staff
- Additional large screen displays for classrooms
- New audio systems for classrooms
- Air Purifiers (HEPA/UVC Light) for classrooms
- Staffing - Small Academic Support Cohorts
- Various types of Plexiglas barriers
- New cleaning equipment (Electrostatic sprayers, Tomahawk cleaners)
- Mobile Handwashing sinks
- Personal Protective Equipment (PPE) (masks, face shields, gloves, aprons, wipes, hand sanitizer, etc.)
- Various types of Distance Learning software (Seesaw, TCI licenses, KAMI, etc.)
- Improved connectivity including wireless hotspots for students and licensing for dark fiber
- Professional development and committee work to develop distance learning curriculum

PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT

GENERAL FUND 01

FISCAL YEAR 2020-21

SECOND INTERIM REPORT

GET REVISION #3

	UNRESTRICTED					Variance (D) - (C) (E)	Comments
	Adopted Budget 20-21 6/23/2020 (A)	BUDGET REVISION #1 8/18/2020 (B)	BUDGET REVISION #2 12/8/2020 (C)	BUDGET REVISION #3 3/9/2021 (D)			
	7136	7096	7168	7168	72	2019-20 P-2 ADA	
<b>BEGINNING FUND BALANCE:</b>	<b>\$9,882,734</b>	\$11,285,403	\$11,285,403	\$11,285,403	\$0	with 6GA & GTC	
<b>REVENUES</b>							
<b>Local Control Funding Formula (LCFF)</b>							
8011 State Aid	\$21,793,219	\$26,995,075	\$26,900,441	\$26,909,521	\$9,080	Update LCFF Calcs	
8012 Educaiton Protection Account	\$5,187,644	\$4,925,477	\$4,298,760	\$4,298,483	(\$277)	all internal charters for	
8019 State Aid - Prior Year	\$42,000	\$42,000	\$42,000	\$42,000	\$0	Unduplicated Counts per	
8021 Homeowners Exemptions	\$245,000	\$245,000	\$232,454	\$232,454	\$0	CBEDS	
8029 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	\$0		
8041 Secured	\$33,200,000	\$33,200,000	\$34,095,300	\$34,095,300	\$0	No Change pending	
8042 Unsecured	\$1,230,000	\$1,230,000	\$1,287,035	\$1,287,035	\$0	Sonoma County Tax Est.	
8043 Prior Year Taxes	\$0	\$0	\$0	\$0	\$0	Apr-21	
8044 Supplemental	\$675,000	\$675,000	\$766,500	\$766,500	\$0		
8045 ERAF	\$2,600,000	\$2,600,000	\$3,205,446	\$3,205,446	\$0		
8047 Community Redevelopment Funds	\$600,000	\$600,000	\$357,000	\$357,000	\$0		
8082 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	\$0		
8091 All Other LCFF Transfers	\$0	\$0	\$0	\$0	\$0		
8096 Transfers to Charter School-In Lieu Tax	(\$1,529,888)	(\$1,536,868)	(\$1,566,517)	(\$1,566,517)	\$0		
8097 Property Tax Transfers	\$0	\$0	\$0	\$0	\$0		
<b>Total LCFF</b>	<b>\$64,042,975</b>	\$68,975,684	\$69,618,419	\$69,627,222	\$8,803	Net change in LCFF	
<b>Federal Revenues</b>							
8181 Spec Ed Entitlement (IDEA)	\$0	\$0	\$0	\$0	\$0		
8182 Spec Ed Discretionary Grant	\$0	\$0	\$0	\$0	\$0		
8290 All Other Federal Revenue	\$15,000	\$15,000	\$15,000	\$15,000	\$0		
<b>Total Federal Revenues</b>	<b>\$15,000</b>	\$15,000	\$15,000	\$15,000	\$0		
<b>State Revenues</b>							
8550 Mandated Cost Reimbursements	\$277,812	\$308,262	\$308,262	\$308,262	\$0		
8560 Lottery (Non-Prop 20)	\$1,172,000	\$1,172,000	\$1,175,000	\$1,175,000	\$0		
8590 All Other State Revenues	\$23,000	\$23,000	\$23,000	\$23,000	\$0		
<b>Total State Revenues</b>	<b>\$1,472,812</b>	\$1,503,262	\$1,506,262	\$1,506,262	\$0		
<b>Local Revenues</b>							
8621 Parcel Tax	\$0	\$0	\$0	\$0	\$0		
8650 Leases and Rentals	\$155,000	\$155,000	\$75,000	\$75,000	\$0		
8660 Interest Earnings	\$412,000	\$412,000	\$262,000	\$262,000	\$0		
8675 Transportation Fees	\$0	\$0	\$0	\$0	\$0		
8677 Interagency Services Between LEAs	\$398,825	\$398,825	\$334,885	\$334,885	\$0		
8689 All Other Fees & Contracts	\$24,000	\$24,000	\$24,000	\$24,000	\$0		
8699 Other Local Revenues	\$143,543	\$143,543	\$236,194	\$266,231	\$30,037	Local Site Donations	
8792 Transfer of Apportionment from COE	\$0	\$0	\$0	\$0	\$0		
<b>Total Local Revenues</b>	<b>\$1,133,368</b>	\$1,133,368	\$932,079	\$962,116	\$30,037		
<b>TOTAL REVENUES</b>	<b>\$66,664,155</b>	\$71,627,314	\$72,071,760	\$72,110,600	\$38,840		
<b>OTHER FINANCING SOURCES</b>							
8919 All Other Interfund Transfers In	\$0	\$0	\$0	\$0	\$0		
8972 Proceeds from Capital Leases	\$0	\$0	\$0	\$0	\$0		
8980 Contributions to Restricted Prgs	(\$15,587,666)	(\$15,587,666)	(\$15,665,282)	(\$15,425,824)	\$239,458	Adjust Special Ed & SOCC	
8998 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	\$0	\$0		
<b>Total Other Financing Sources</b>	<b>(\$15,587,666)</b>	(\$15,587,666)	(\$15,665,282)	(\$15,425,824)	\$239,458		
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>\$51,076,489</b>	\$56,039,648	\$56,406,478	\$56,684,776	\$278,298		

PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT

GENERAL FUND 01

FISCAL YEAR 2020-21

SECOND INTERIM REPORT

BUDGET REVISION #3

EXPENDITURES

		UNRESTRICTED					Comments
		Adopted Budget 20-21 6/23/2020 (A)	BUDGET REVISION #1 8/18/2020 (B)	BUDGET REVISION #2 12/8/2020 (C)	BUDGET REVISION #3 3/9/2021 (D)	Variance (D) - (C) (E)	
<b>Certificated Salaries</b>							
1100	Certificated Instructional	\$23,513,500	\$23,513,500	\$23,394,567	\$23,568,373	\$173,806	Per final staffing-Pos Ctl
1200	Certificated Support	\$1,386,356	\$1,386,356	\$1,377,706	\$1,377,706	\$0	Per final staffing-Pos Ctl
1300	Administrative	\$3,355,889	\$3,355,889	\$3,395,435	\$3,395,435	\$0	Incr. Sub Costs for LOA
1900	Other Certificated	\$137,969	\$137,969	\$135,803	\$135,803	\$0	Per final staffing-Pos Ctl
Total Certificated Salaries		\$28,393,714	\$28,393,714	\$28,303,511	\$28,477,317	\$173,806	
<b>Classified Salaries</b>							
2100	Instructional Assist	\$209,378	\$209,378	\$208,787	\$209,109	\$322	Per final staffing -Pos Ctl
2200	Classified Support	\$2,796,729	\$2,796,729	\$2,818,261	\$2,779,498	(\$38,763)	Per final staffing -Pos Ctl
2300	Administrative	\$678,531	\$678,531	\$678,531	\$677,932	(\$599)	
2400	Clerical Salaries	\$3,009,626	\$3,009,626	\$3,008,992	\$3,003,222	(\$5,770)	Per final staffing -Pos Ctl
2900	Other Classified	\$1,355,030	\$1,355,030	\$1,353,218	\$1,338,787	(\$14,431)	Per final staffing -Pos Ctl
Total Classified Salaries		\$8,049,294	\$8,049,294	\$8,067,789	\$8,008,548	(\$59,241)	
<b>Employee Benefits</b>							
3100	STRS	\$4,551,694	\$4,551,694	\$4,554,482	\$4,566,601	\$12,119	Adj for final staffing
3200	PERS	\$1,627,488	\$1,627,488	\$1,601,859	\$1,592,806	(\$9,053)	Adj for staffing/PERS rate
3300	OASDI/Medicare	\$1,045,751	\$1,045,751	\$1,023,342	\$1,013,286	(\$10,056)	Adj for final staffing
3400	Health & Welfare	\$6,571,293	\$6,571,293	\$6,549,630	\$6,576,072	\$26,442	Adj for final staffing
3500	State Unemployment Ins	\$18,199	\$18,199	\$17,687	\$15,294	(\$2,393)	Adj for final staffing
3600	Workers Comp	\$804,964	\$804,964	\$784,397	\$781,112	(\$3,285)	Adj for final staffing
3700	Retiree Benefits	\$16,420	\$16,420	\$16,420	\$16,420	\$0	
3900	Cash In Lieu/Other	\$27,393	\$27,393	\$29,138	\$29,290	\$152	Adj for final staffing
Total Employee Benefits		\$14,663,202	\$14,663,202	\$14,576,955	\$14,590,881	\$13,926	
<b>Materials &amp; Supplies</b>							
4100	Approved Textbooks & Core Curr	\$10,055	\$10,055	\$13,535	\$52,902	\$39,367	Site Budgets
4200	Books & Reference Materials	\$25,352	\$25,352	\$27,894	\$33,095	\$5,201	Site Budgets
4300	Materials & Supplies	\$1,174,553	\$1,174,553	\$1,635,201	\$1,626,704	(\$8,497)	Local Site Donations
4400	Non-Capital Furniture & Equip	\$109,656	\$109,656	\$150,941	\$155,232	\$4,291	Copiers/Clsrm Furniture
Total Materials & Supplies		\$1,319,616	\$1,319,616	\$1,827,571	\$1,867,933	\$40,362	
<b>Services &amp; Other Operating Exp</b>							
5100	Sub-Agreements over \$25K	\$632,500	\$632,500	\$607,500	\$607,500	\$0	
5200	Travel & Conferences (Mileage)	\$89,226	\$89,226	\$88,399	\$87,055	(\$1,344)	Per current est.
5300	Dues & Memberships	\$24,590	\$24,590	\$30,140	\$30,140	\$0	
5400	Insurance	\$958,500	\$958,500	\$958,500	\$1,001,423	\$42,923	Adj per final P&L Ins
5500	Utilities	\$1,463,413	\$1,463,413	\$1,485,580	\$1,537,699	\$52,119	Adj water/sewer costs
5600	Rentals, Leases & Repairs	\$216,812	\$216,812	\$224,922	\$220,650	(\$4,272)	Per current est.
5700	Direct Cost Transfers	\$231,282	\$231,282	\$228,523	\$230,482	\$1,959	Per current est.
5800	Professional Consulting/Other Operatir	\$53,165	\$53,165	\$62,414	\$61,371	(\$1,043)	Per current est.
5802-5809	Special Education Contracts	\$0	\$0	\$0	\$0	\$0	
5810-5811	Non-Public Sch/Agency (NPS-NPA)	\$0	\$0	\$0	\$0	\$0	
5814	Inspections	\$2,000	\$2,000	\$2,000	\$2,000	\$0	
5817/8	SCOE CONTRACTS	\$96,000	\$96,000	\$96,000	\$86,000	(\$10,000)	Per current est.
5821	Audit Costs	\$49,000	\$49,000	\$50,000	\$50,000	\$0	
5822	Election Costs	\$50,000	\$50,000	\$50,000	\$50,000	\$0	
5823	Legal Fees	\$147,200	\$147,200	\$147,200	\$147,200	\$0	
5824	Repayment of Apportionment	\$0	\$0	\$0	\$0	\$0	
5825	Advertisement costs	\$12,500	\$12,500	\$13,300	\$13,414	\$114	Per current est.
5830	Professional Consulting Services	\$9,000	\$9,000	\$9,000	\$6,000	(\$3,000)	Per current est.
5839	Other Fees	\$115,250	\$115,250	\$115,447	\$116,268	\$821	Per current est.
5840	Computer Tech Related Services	\$6,900	\$6,900	\$6,900	\$7,200	\$300	Per current est.
5845	Field Trips	\$7,225	\$7,225	\$18,417	\$19,217	\$800	Local Site Donations
5849	Other Contract Services	\$257,140	\$257,140	\$269,412	\$300,462	\$31,050	Data Proc/End Hate Grt
5850	Other Operating Expenditures	\$51,600	\$51,600	\$51,600	\$57,600	\$6,000	
5860-65	Other Employment Costs	\$20,840	\$20,840	\$20,840	\$20,840	\$0	

PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT

GENERAL FUND 01

FISCAL YEAR 2020-21

SECOND INTERIM REPORT

		UNRESTRICTED					Comments
		Adopted Budget 20-21 6/23/2020 (A)	BUDGET REVISION #1 8/18/2020 (B)	BUDGET REVISION #2 12/8/2020 (C)	BUDGET REVISION #3 3/9/2021 (D)	Variance (D) - (C) (E)	
<b>EXPENDITURES</b>							
5870	Damages, Claims, Losses	\$0	\$0	\$0	\$0	\$0	
5880	Other Administrative Charges	\$0	\$0	\$0	\$0	\$0	
5900	Communications/Telephone	\$154,053	\$154,053	\$271,963	\$271,888	(\$75)	Per current est.
Total Services and Other Operating Ex		\$4,648,196	\$4,648,196	\$4,808,057	\$4,924,409	\$116,352	
<b>Capital Outlay</b>							
6100	Land Improvements	\$0	\$0	\$0	\$0	\$0	
6200	Building Improvements	\$0	\$0	\$0	\$0	\$0	
6400	Capital Equipment	\$0	\$0	\$0	\$6,697	\$6,697	PHS-Sound Sys Library
6500	Capital Equipment Replace	\$42,000	\$42,000	\$42,000	\$37,550	(\$4,450)	Copier Replacement
Total Capital Outlay		\$42,000	\$42,000	\$42,000	\$44,247	\$2,247	
<b>Indirect/Direct Cost</b>							
7141	Other Tuition, ExCost/PmtDist	\$0	\$0	\$0	\$0	\$0	
7142	Other Tuition-Excess Cost to COE	\$0	\$0	\$0	\$0	\$0	
7211	Tsf of Pass-thru Revenues Charters	\$0	\$0	\$0	\$0	\$0	
7310	Indirect Cost GF	(\$665,769)	(\$665,769)	(\$686,780)	(\$687,881)	(\$1,101)	Indirect rate @ 3.91%
7350	Indirect Cost - InterFund	(\$145,616)	(\$145,616)	(\$135,809)	(\$124,268)	\$11,541	Indirect rate FD 11/13
7370	Direct Support Cost Inter Fund	\$0	\$0	\$0	\$0	\$0	
Total Indirect		(\$811,385)	(\$811,385)	(\$822,589)	(\$812,149)	\$10,440	
<b>TOTAL EXPENDITURES</b>		\$56,304,637	\$56,304,637	\$56,803,294	\$57,101,186	\$297,892	
<b>OTHER FINANCING USES</b>							
7438	Debt Service - Principal	\$0	\$0	\$0	\$0	\$0	
7439	Debt Service - Interest	\$0	\$0	\$0	\$0	\$0	
7615	Transfer to Def Maintenance	\$0	\$0	\$0	\$0	\$0	
7619	All Other Inter-Fd Transfers	\$275,000	\$175,000	\$500,000	\$500,000	\$0	
Total Financing Uses:		\$275,000	\$175,000	\$500,000	\$500,000	\$0	
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>		\$56,579,637	\$56,479,637	\$57,303,294	\$57,601,186	\$297,892	
<b>EXCESS OF REVENUES OVER EXPENSE</b>		(\$5,503,148)	(\$439,989)	(\$896,816)	(\$916,410)	(\$19,594)	
<b>COMPONENTS OF END FUND BALANCE</b>							
<b>NON-SPENDABLE:</b>							
	Revolving Cash	\$27,200	\$27,200	\$27,200	\$27,200	\$0	
	Stores Inventory	\$0	\$0	\$0	\$0	\$0	
	Prepaid Expenditures	\$0	\$0	\$0	\$0	\$0	
<b>RESTRICTED</b>		\$0	\$0	\$0	\$0	\$0	
<b>COMMITTED</b>		\$0	\$0	\$0	\$0	\$0	
<b>ASSIGNED</b>							
Board Designated:							
	2% REU	\$666,164	\$1,955,189	\$2,126,034	\$2,131,954	\$5,920	
	One-time Pension Contingency	\$0	\$0	\$0	\$0	\$0	
	South County Consortium SOCC	\$897,150	\$897,150	\$819,879	\$819,879	\$0	
	Local Site Donations	\$0	\$388,081	\$0	\$0	\$0	
	Curriculum Adoptions	\$0	\$0	\$0	\$0	\$0	
<b>UNASSIGNED</b>							
	Reserve for Economic Uncertainties (REU)	\$2,789,073	\$2,932,784	\$3,189,051	\$3,197,931	\$8,879	3% Reserve
	Available	(\$1)	\$4,645,010	\$4,226,423	\$4,192,029	(\$34,394)	
<b>TOTAL ENDING FUND BALANCE:</b>		\$4,379,586	\$10,845,414	\$10,388,587	\$10,368,993	(\$19,594)	

Note: \$1 variances due to rounding.

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PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT

GENERAL FUND 01

FISCAL YEAR 2020-21

SECOND INTERIM REPORT

	RESTRICTED					Comments
	Adopted	BUDGET	BUDGET	BUDGET	Variance	
	Budget 20-21 6/23/2020 (A)	REVISION #1 8/18/2020 (B)	REVISION #2 12/8/2020 (C)	REVISION #3 3/9/2021 (D)		
	7136	7096	7168	7168	72	
<b>BEGINNING FUND BALANCE:</b>	\$169,999	\$6,398,749	\$6,398,749	\$6,398,749	\$0	
<b>REVENUES</b>						
<b>Local Control Funding Formula (LCFF)</b>						
8011 State Aid	\$0	\$0	\$0	\$0	\$0	
8012 Education Protection Account	\$0	\$0	\$0	\$0	\$0	
8019 State Aid - Prior Year	\$0	\$0	\$0	\$0	\$0	
8021 Homeowners Exemptions	\$0	\$0	\$0	\$0	\$0	
8029 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	\$0	
8041 Secured	\$0	\$0	\$0	\$0	\$0	
8042 Unsecured	\$0	\$0	\$0	\$0	\$0	
8043 Prior Year Taxes	\$0	\$0	\$0	\$0	\$0	
8044 Supplemental	\$0	\$0	\$0	\$0	\$0	
8045 ERAF	\$0	\$0	\$0	\$0	\$0	
8047 Community Redevelopment Funds	\$0	\$0	\$0	\$0	\$0	
8082 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	\$0	
8091 All Other LCFF Transfers	\$0	\$0	\$0	\$0	\$0	
8096 Transfers to Charter School-In Lieu	\$0	\$0	\$0	\$0	\$0	
8097 Property Tax Transfers	\$841,229	\$841,229	\$841,229	\$829,338	(\$11,891)	Adj per current est.
Total LCFF	\$841,229	\$841,229	\$841,229	\$829,338	(\$11,891)	
<b>Federal Revenues</b>						
8181 Spec Ed Entitlement (IDEA)	\$1,675,688	\$1,675,688	\$1,675,688	\$1,739,109	\$63,421	Per SELPA Feb 2021
8182 Spec Ed Discretionary Grant	\$372,479	\$372,479	\$372,479	\$372,479	\$0	
8290 All Other Federal Revenue	\$1,422,670	\$5,678,950	\$6,649,661	\$6,658,557	\$8,896	Adj per Con App II
Total Federal Revenues	\$3,470,837	\$7,727,117	\$8,697,828	\$8,770,145	\$72,317	
<b>State Revenues</b>						
8550 Mandated Cost Reimbursement	\$0	\$0	\$0	\$0	\$0	
8560 Lottery (Prop 20)	\$482,800	\$482,800	\$483,800	\$475,975	(\$7,825)	Adj current est SOCC
8590 All Other State Revenues	\$7,199,740	\$7,833,829	\$8,210,098	\$8,301,288	\$91,190	Adj per Con App II
Total State Revenues	\$7,682,540	\$8,316,629	\$8,693,898	\$8,777,263	\$83,365	
<b>Local Revenues</b>						
8621 Parcel Tax	\$1,975,000	\$1,975,000	\$1,975,000	\$1,975,000	\$0	
8625 Community Redevelopment Fur	\$0	\$0	\$0	\$0	\$0	
8660 Interest Earnings	\$0	\$0	\$0	\$0	\$0	
8675 Transportation Fees	\$0	\$0	\$0	\$0	\$0	
8677 Interagency Services Between L	\$1,978,497	\$1,978,497	\$1,814,089	\$1,814,089	\$0	
8689 All Other Fees & Contracts	\$565,000	\$565,000	\$523,000	\$523,000	\$0	
8699 Other Local Revenues	\$488,732	\$488,732	\$759,384	\$782,764	\$23,380	Local Donations/athlet
8792 Transfer of Apportionment from	\$3,629,950	\$3,629,950	\$3,629,950	\$3,700,327	\$70,377	Incr. in AB602 Funding
Total Local Revenues	\$8,637,179	\$8,637,179	\$8,701,423	\$8,795,180	\$93,757	
<b>TOTAL REVENUES</b>	\$20,631,785	\$25,522,154	\$26,934,378	\$27,171,926	\$237,548	
<b>OTHER FINANCING SOURCES</b>						
8919 All Other Interfund Transfers In	\$0	\$0	\$0	\$0	\$0	
8972 Proceeds from Capital Leases	\$0	\$0	\$0	\$0	\$0	
8980 Contributions to Restricted Prgs	\$15,587,666	\$15,587,666	\$15,665,282	\$15,425,824	(\$239,458)	Special Education
8998 Section 12.4 Tsf of Restricted P	\$0	\$0	\$0	\$0	\$0	
Total Other Financing Sources	\$15,587,666	\$15,587,666	\$15,665,282	\$15,425,824	(\$239,458)	
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	\$36,219,451	\$41,109,820	\$42,599,660	\$42,597,750	(\$1,910)	

PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT

GENERAL FUND 01

FISCAL YEAR 2020-21

SECOND INTERIM REPORT

		RESTRICTED					Comments
		Adopted Budget 20-21 6/23/2020 (A)	BUDGET REVISION #1 8/18/2020 (B)	BUDGET REVISION #2 12/8/2020 (C)	BUDGET REVISION #3 3/9/2021 (D)	Variance (D) - (C) (E)	
<b>EXPENDITURES</b>							
<b>Certificated Salaries</b>							
1100	Certificated Instructional	\$7,669,031	\$7,669,031	\$7,457,953	\$7,279,818	(\$178,135)	TSF Music>Suppl
1200	Certificated Support	\$1,473,385	\$1,473,385	\$1,464,638	\$1,444,595	(\$20,043)	Reconcile Pos Ctl
1300	Administrative	\$744,000	\$744,000	\$837,281	\$857,281	\$20,000	CAT Prog-Prg Manager
1900	Other Certificated	\$0	\$0	\$1,710	\$1,710	\$0	Reconcile Pos Ctl
Total Certificated Salaries		\$9,886,416	\$9,886,416	\$9,761,582	\$9,583,404	(\$178,178)	
<b>Classified Salaries</b>							
2100	Instructional Assist	\$3,070,221	\$3,070,221	\$3,165,730	\$3,243,976	\$78,246	IA Acad Support
2200	Classified Support	\$1,391,842	\$1,391,842	\$1,391,298	\$1,390,324	(\$974)	Reconcile Pos Ctl
2300	Administrative	\$502,000	\$502,000	\$547,422	\$579,474	\$32,052	Add LMFT - ERHMS
2400	Clerical Salaries	\$307,278	\$307,278	\$295,614	\$284,355	(\$11,259)	Reconcile Pos Ctl
2900	Other Classified	\$711,253	\$711,253	\$749,459	\$741,099	(\$8,360)	Reconcile Pos Ctl
Total Classified Salaries		\$5,982,594	\$5,982,594	\$6,149,523	\$6,239,228	\$89,705	
<b>Employee Benefits</b>							
3100	STRS	\$7,081,760	\$7,081,760	\$7,069,992	\$7,029,501	(\$40,491)	Adj for staffing
3200	PERS	\$1,994,330	\$1,994,330	\$2,002,429	\$2,008,632	\$6,203	Adj for staffing
3300	OASDI/Medicare	\$608,933	\$608,933	\$603,184	\$604,365	\$1,181	Adj for staffing
3400	Health & Welfare	\$3,159,237	\$3,159,237	\$3,056,431	\$3,053,683	(\$2,748)	Adj for staffing
3500	State Unemployment Ins	\$7,946	\$7,946	\$7,824	\$7,745	(\$79)	Adj for staffing
3600	Workers Comp	\$372,734	\$372,734	\$358,053	\$352,087	(\$5,966)	Adj for staffing
3700	Retiree Benefits	\$0	\$0	\$0	\$0	\$0	
3900	Cash In Lieu/Other	\$8,379	\$8,379	\$11,218	\$11,459	\$241	Adj for staffing
Total Employee Benefits		\$13,233,319	\$13,233,319	\$13,109,131	\$13,067,472	(\$41,659)	
<b>Materials &amp; Supplies</b>							
4100	Approved Textbooks & Core Cu	\$478,800	\$478,800	\$890,603	\$887,749	(\$2,854)	Per current est.
4200	Books & Reference Materials	\$13,450	\$13,450	\$79,566	\$81,525	\$1,959	Per current est.
4300	Materials & Supplies	\$1,684,786	\$4,528,370	\$9,759,358	\$9,004,412	(\$754,946)	Transfer>4400
4400	Non-Capital Furniture & Equip	\$143,373	\$2,143,373	\$3,505,922	\$3,783,755	\$277,833	Apache 2000, etc.
Total Materials & Supplies		\$2,320,409	\$7,163,993	\$14,235,449	\$13,757,441	(\$478,008)	
<b>Services &amp; Other Operating Exp</b>							
5100	Sub-Agreements over \$25K	\$1,026,127	\$1,072,912	\$1,120,902	\$1,284,502	\$163,600	NPS contracts>\$25K
5200	Travel & Conferences (Mileage)	\$46,336	\$46,336	\$67,209	\$66,131	(\$1,078)	Per current est.
5300	Dues & Memberships	\$2,400	\$2,400	\$36,817	\$36,817	\$0	
5400	Insurance	\$0	\$0	\$0	\$0	\$0	
5500	Utilities	\$14,700	\$14,700	\$36,704	\$103,436	\$66,732	Pest Control Contr, etc.
5600	Rentals, Leases & Repairs	\$188,926	\$188,926	\$394,015	\$491,280	\$97,265	Athletics/Bldg Repairs
5700	Direct Cost Transfers	(\$244,932)	(\$244,932)	(\$242,303)	(\$244,262)	(\$1,959)	Per current est.
5800	Professional Consulting/Other C	\$12,024	\$12,024	\$97,110	\$105,320	\$8,210	Athletics/Mechanics
5802-5809	Special Education Contracts	\$1,083,507	\$1,083,507	\$1,034,175	\$1,064,175	\$30,000	Special Education Con
5810-5811	Non-Public Sch/Agency (NPS-NPA)	\$1,422,000	\$1,422,000	\$1,500,450	\$1,485,450	(\$15,000)	Special Education Con
5814	Inspections	\$40,640	\$40,640	\$40,640	\$40,640	\$0	
5817/8	SCOE CONTRACTS	\$0	\$0	\$0	\$0	\$0	
5821	Audit Costs	\$0	\$0	\$0	\$0	\$0	
5822	Election Costs	\$0	\$0	\$0	\$0	\$0	
5823	Legal Fees	\$43,500	\$43,500	\$48,500	\$48,500	\$0	
5824	Repayment of Apportionment	\$0	\$0	\$0	\$72,880	\$72,880	DOF Grant
5825	Advertisement costs	\$500	\$500	\$500	\$500	\$0	
5830	Professional Consulting Services	\$97,867	\$97,867	\$115,297	\$115,297	\$0	
5839	Other Fees	\$63,198	\$63,198	\$69,867	\$69,867	\$0	
5840	Computer Tech Related Services	\$0	\$0	\$0	\$0	\$0	
5845	Field Trips	\$0	\$0	\$13,073	\$13,603	\$530	Athletics
5849	Other Contract Services	\$398,359	\$398,359	\$591,096	\$714,450	\$123,354	RRM, Kid Code, CTE
5850	Other Operating Expenditures	\$14,000	\$14,000	\$5,000	\$5,000	\$0	
5860-65	Other Employment Costs	\$0	\$0	\$0	\$0	\$0	



PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT  
 GENERAL FUND 01  
 FISCAL YEAR 2020-21

SECOND INTERIM REPORT		RESTRICTED				Variance (D) - (C) (E)	Comments
		Adopted Budget 20-21 6/23/2020 (A)	BUDGET REVISION #1 8/18/2020 (B)	BUDGET REVISION #2 12/8/2020 (C)			
<b>EXPENDITURES (continued)</b>							
5870	Damages, Claims, Losses	\$0	\$0	\$0	\$0	\$0	
5880	Other Administrative Charges	\$1,500	\$1,500	\$1,500	\$1,500	\$0	
5900	Communications/Telephone	\$10,292	\$10,292	\$14,492	\$14,492	\$0	
Total Services and Other Opera		\$4,220,944	\$4,267,729	\$4,945,044	\$5,489,578	\$544,534	
<b>Capital Outlay</b>							
6100	Land Improvements	\$0	\$0	\$0	\$1,800	\$1,800	PTA Stencils VV Proj
6200	Building Improvements	\$0	\$0	\$0	\$0	\$0	
6400	Capital Equipment	\$0	\$0	\$18,500	\$66,595	\$48,095	CG Snd Sys, Apache
6500	Capital Equipment Replace	\$0	\$0	\$7,400	\$18,100	\$10,700	CTE-Compressor Repl
Total Capital Outlay		\$0	\$0	\$25,900	\$86,495	\$60,595	
<b>Indirect/Direct Cost</b>							
7141	Other Tuition,ExCost/PmtDist	\$0	\$0	\$0	\$0	\$0	
7142	Other Tuition-Excess Cost to CC	\$80,000	\$80,000	\$85,000	\$85,000	\$0	
7211	Tsf of Pass-thru Rev Charter	\$0	\$0	\$0	\$0	\$0	
7310	Indirect Cost GF	\$665,769	\$665,769	\$686,780	\$687,881	\$1,101	I/C @ 3.91% on grants
7350	Indirect Cost - InterFund	\$0	\$0	\$0	\$0	\$0	
7370	Direct Support Cost Inter Fund	\$0	\$0	\$0	\$0	\$0	
Total Indirect		\$745,769	\$745,769	\$771,780	\$772,881	\$1,101	
<b>TOTAL EXPENDITURES</b>		\$36,389,451	\$41,279,820	\$48,998,409	\$48,996,499	(\$1,910)	
<b>OTHER FINANCING USES</b>							
7438	Debt Service - Interest	\$0	\$0	\$0	\$0	\$0	
7439	Debt Service - Principle	\$0	\$0	\$0	\$0	\$0	
7615	Transfer to Def Maintenance	\$0	\$0	\$0	\$0	\$0	
7619	All Other Inter-Fd Transfers	\$0	\$0	\$0	\$0	\$0	
Total Financing Uses:		\$0	\$0	\$0	\$0	\$0	
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>		\$36,389,451	\$41,279,820	\$48,998,409	\$48,996,499	(\$1,910)	
<b>EXCESS OF REVENUES OVER EXPENSE</b>		(\$170,000)	(\$170,000)	(\$6,398,749)	(\$6,398,749)	\$0	
<b>COMPONENTS OF END FUND BALANCE</b>							
<b>NON-SPENDABLE:</b>							
	Revolving Cash	\$0	\$0	\$0	\$0	\$0	
	Stores Inventory	\$0	\$0	\$0	\$0	\$0	
	Prepaid Expenditures	\$0	\$0	\$0	\$0	\$0	
	<b>RESTRICTED</b>	(\$1)	\$6,228,749	\$0	\$0	\$0	
	<b>COMMITTED</b>	\$0	\$0	\$0	\$0	\$0	
	<b>ASSIGNED</b>						
	Board Designated:						
	2% REU	\$0	\$0	\$0	\$0	\$0	
	One-time Mandated Costs	\$0	\$0	\$0	\$0	\$0	
	South County Consortium SOCC	\$0	\$0	\$0	\$0	\$0	
	Local Site Donations	\$0	\$0	\$0	\$0	\$0	
	Curriculum Adoptions	\$0	\$0	\$0	\$0	\$0	
	<b>UNASSIGNED</b>						
	Reserve for Economic Uncertainties	\$0	\$0	\$0	\$0	\$0	
	Available	\$0	\$0	\$0	\$0	\$0	
<b>TOTAL ENDING FUND BALANCE:</b>		(\$1)	\$6,228,749	\$0	\$0	\$0	

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PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT

GENERAL FUND 01

FISCAL YEAR 2020-21

SECOND INTERIM REPORT

	UNRESTRICTED/RESTRICTED					Comments
	Adopted Budget 20-21 6/23/2020 (A)	BUDGET REVISION #1 8/18/2020 (B)	BUDGET REVISION #2 12/8/2020 (C)	BUDGET REVISION #3 3/9/2021 (D)	Variance (D) - (C) (E)	
Average Daily Attendance (ADA)	7136	7096	7168	7168	(0)	
<b>BEGINNING FUND BALANCE:</b>	\$10,052,733	\$17,684,152	\$17,684,152	\$17,684,152	\$0	
<b>REVENUES</b>						
<b>Local Control Funding Formula (LCFF)</b>						
8011 State Aid	\$21,793,219	\$26,995,075	\$26,900,441	\$26,909,521	\$9,080	
8012 Education Protection Account	\$5,187,644	\$4,925,477	\$4,298,760	\$4,298,483	(\$277)	
8019 State Aid - Prior Year	\$42,000	\$42,000	\$42,000	\$42,000	\$0	
8021 Homeowners Exemptions	\$245,000	\$245,000	\$232,454	\$232,454	\$0	
8029 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	\$0	
8041 Secured	\$33,200,000	\$33,200,000	\$34,095,300	\$34,095,300	\$0	
8042 Unsecured	\$1,230,000	\$1,230,000	\$1,287,035	\$1,287,035	\$0	
8043 Prior Year Taxes	\$0	\$0	\$0	\$0	\$0	
8044 Supplemental	\$675,000	\$675,000	\$766,500	\$766,500	\$0	
8045 ERAF	\$2,600,000	\$2,600,000	\$3,205,446	\$3,205,446	\$0	
8047 Community Redevelopment Funds	\$600,000	\$600,000	\$357,000	\$357,000	\$0	
8082 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	\$0	
8091 All Other LCFF Transfers	\$0	\$0	\$0	\$0	\$0	
8096 Transfers to Charter School-In Lieu Tax	(\$1,529,888)	(\$1,536,868)	(\$1,566,517)	(\$1,566,517)	\$0	
8097 Property Tax Transfers	\$841,229	\$841,229	\$841,229	\$829,338	(\$11,891)	
<b>Total LCFF:</b>	\$64,884,204	\$69,816,913	\$70,459,648	\$70,456,560	(\$3,088)	
<b>Federal Revenues</b>						
8181 Spec Ed Entitlement (IDEA)	\$1,675,688	\$1,675,688	\$1,675,688	\$1,739,109	\$63,421	
8182 Spec Ed Discretionary Grant	\$372,479	\$372,479	\$372,479	\$372,479	\$0	
8290 All Other Federal Revenue	\$1,437,670	\$5,693,950	\$6,664,661	\$6,673,557	\$8,896	
<b>Total Federal Revenues</b>	\$3,485,837	\$7,742,117	\$8,712,828	\$8,785,145	\$72,317	
<b>State Revenues</b>						
8550 Mandated Cost Reimbursements	\$277,812	\$308,262	\$308,262	\$308,262	\$0	
8560 Lottery (Non-Prop 20)	\$1,654,800	\$1,654,800	\$1,658,800	\$1,650,975	(\$7,825)	
8590 All Other State Revenues	\$7,222,740	\$7,856,829	\$8,233,098	\$8,324,288	\$91,190	
<b>Total State Revenues</b>	\$9,155,352	\$9,819,891	\$10,200,160	\$10,283,525	\$83,365	
<b>Local Revenues</b>						
8621 Parcel Tax	\$1,975,000	\$1,975,000	\$1,975,000	\$1,975,000	\$0	
8650 Leases and Rentals	\$155,000	\$155,000	\$75,000	\$75,000	\$0	
8660 Interest Earnings	\$412,000	\$412,000	\$262,000	\$262,000	\$0	
8675 Transportation Fees	\$0	\$0	\$0	\$0	\$0	
8677 Interagency Services Between LEA	\$2,377,322	\$2,377,322	\$2,148,974	\$2,148,974	\$0	
8689 All Other Fees & Contracts	\$589,000	\$589,000	\$547,000	\$547,000	\$0	
8699 Other Local Revenues	\$632,275	\$632,275	\$995,578	\$1,048,995	\$53,417	
8792 Transfer of Apportionment from CC	\$3,629,950	\$3,629,950	\$3,629,950	\$3,700,327	\$70,377	
<b>Total Local Revenues</b>	\$9,770,547	\$9,770,547	\$9,633,502	\$9,757,296	\$123,794	
<b>TOTAL REVENUES</b>	\$87,295,940	\$97,149,468	\$99,006,138	\$99,282,526	\$276,388	
<b>OTHER FINANCING SOURCES</b>						
8919 All Other Interfund Transfers In	\$0	\$0	\$0	\$0	\$0	
8972 Proceeds from Capital Leases	\$0	\$0	\$0	\$0	\$0	
8980 Contributions to Restricted Prgs	\$0	\$0	\$0	\$0	\$0	
8998 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	\$0	\$0	
<b>Total Other Financing Sources</b>	\$0	\$0	\$0	\$0	\$0	
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	\$87,295,940	\$97,149,468	\$99,006,138	\$99,282,526	\$276,388	

PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT

GENERAL FUND 01

FISCAL YEAR 2020-21

SECOND INTERIM REPORT

		UNRESTRICTED/RESTRICTED					Comments
		Adopted Budget 20-21 6/23/2020 (A)	BUDGET REVISION #1 8/18/2020 (B)	BUDGET REVISION #2 12/8/2020 (C)	BUDGET REVISION #3 3/9/2021 (D)	Variance (D) - (C) (E)	
<b>EXPENDITURES</b>							
<b>Certificated Salaries</b>							
1100	Certificated Instructional	\$31,182,531	\$31,182,531	\$30,852,520	\$30,848,191	(\$4,329)	
1200	Certificated Support	\$2,859,741	\$2,859,741	\$2,842,344	\$2,822,301	(\$20,043)	
1300	Administrative	\$4,099,889	\$4,099,889	\$4,232,716	\$4,252,716	\$20,000	
1900	Other Certificated	\$137,969	\$137,969	\$137,513	\$137,513	\$0	
Total Certificated Salaries		\$38,280,130	\$38,280,130	\$38,065,093	\$38,060,721	(\$4,372)	
<b>Classified Salaries</b>							
2100	Instructional Assist	\$3,279,599	\$3,279,599	\$3,374,517	\$3,453,085	\$78,568	
2200	Classified Support	\$4,188,571	\$4,188,571	\$4,209,559	\$4,169,822	(\$39,737)	
2300	Administrative	\$1,180,531	\$1,180,531	\$1,225,953	\$1,257,406	\$31,453	
2400	Clerical Salaries	\$3,316,904	\$3,316,904	\$3,304,606	\$3,287,577	(\$17,029)	
2900	Other Classified	\$2,066,283	\$2,066,283	\$2,102,677	\$2,079,886	(\$22,791)	
Total Classified Salaries		\$14,031,888	\$14,031,888	\$14,217,312	\$14,247,776	\$30,464	
<b>Employee Benefits</b>							
3100	STRS	\$11,633,454	\$11,633,454	\$11,624,474	\$11,596,102	(\$28,372)	
3200	PERS	\$3,621,818	\$3,621,818	\$3,604,288	\$3,601,438	(\$2,850)	
3300	OASDI/Medicare	\$1,654,684	\$1,654,684	\$1,626,526	\$1,617,651	(\$8,875)	
3400	Health & Welfare	\$9,730,530	\$9,730,530	\$9,606,061	\$9,629,755	\$23,694	
3500	State Unemployment Ins	\$26,145	\$26,145	\$25,511	\$23,039	(\$2,472)	
3600	Workers Comp	\$1,177,698	\$1,177,698	\$1,142,450	\$1,133,199	(\$9,251)	
3700	Retiree Benefits	\$16,420	\$16,420	\$16,420	\$16,420	\$0	
3900	Cash In Lieu/Other	\$35,772	\$35,772	\$40,356	\$40,749	\$393	
Total Employee Benefits		\$27,896,521	\$27,896,521	\$27,686,086	\$27,658,353	(\$27,733)	
<b>Materials &amp; Supplies</b>							
4100	Approved Textbooks & Core Curr	\$488,855	\$488,855	\$904,138	\$940,651	\$36,513	
4200	Books & Reference Materials	\$38,802	\$38,802	\$107,460	\$114,620	\$7,160	
4300	Materials & Supplies	\$2,859,339	\$5,702,923	\$11,394,559	\$10,631,116	(\$763,443)	
4400	Non-Capital Furniture & Equip	\$253,029	\$2,253,029	\$3,656,863	\$3,938,987	\$282,124	
Total Materials & Supplies		\$3,640,025	\$8,483,609	\$16,063,020	\$15,625,374	(\$437,646)	
<b>Services &amp; Other Operating Exp</b>							
5100	Sub-Agreements over \$25K	\$1,658,627	\$1,705,412	\$1,728,402	\$1,892,002	\$163,600	
5200	Travel & Conferences (Mileage)	\$135,562	\$135,562	\$155,608	\$153,186	(\$2,422)	
5300	Dues & Memberships	\$26,990	\$26,990	\$66,957	\$66,957	\$0	
5400	Insurance	\$958,500	\$958,500	\$958,500	\$1,001,423	\$42,923	
5500	Utilities	\$1,478,113	\$1,478,113	\$1,522,284	\$1,641,135	\$118,851	
5600	Rentals, Leases & Repairs	\$405,738	\$405,738	\$618,937	\$711,930	\$92,993	
5700	Direct Cost Transfer	(\$13,650)	(\$13,650)	(\$13,780)	(\$13,780)	\$0	
5800	Professional Consulting/Other Ope	\$65,189	\$65,189	\$159,524	\$166,691	\$7,167	
5802-5809	Special Education Contracts	\$1,083,507	\$1,083,507	\$1,034,175	\$1,064,175	\$30,000	
5810-5811	Non-Public Sch/Agency (NPS-NPA	\$1,422,000	\$1,422,000	\$1,500,450	\$1,485,450	(\$15,000)	
5814	Inspections	\$42,640	\$42,640	\$42,640	\$42,640	\$0	
5817/8	SCOE CONTRACTS	\$96,000	\$96,000	\$96,000	\$86,000	(\$10,000)	
5821	Audit Costs	\$49,000	\$49,000	\$50,000	\$50,000	\$0	
5822	Election Costs	\$50,000	\$50,000	\$50,000	\$50,000	\$0	
5823	Legal Fees	\$190,700	\$190,700	\$195,700	\$195,700	\$0	
5824	Repayment of Apportionment	\$0	\$0	\$0	\$72,880	\$72,880	
5825	Advertisement costs	\$13,000	\$13,000	\$13,800	\$13,914	\$114	
5830	Professional Consulting Services	\$106,867	\$106,867	\$124,297	\$121,297	(\$3,000)	
5839	Other Fees	\$178,448	\$178,448	\$185,314	\$186,135	\$821	
5840	Computer Tech Related Services	\$6,900	\$6,900	\$6,900	\$7,200	\$300	
5845	Field Trips	\$7,225	\$7,225	\$31,490	\$32,820	\$1,330	
5839	Other Contract Services	\$655,499	\$655,499	\$860,508	\$1,014,912	\$154,404	
5850	Other Operating Expenditures	\$65,600	\$65,600	\$56,600	\$62,600	\$6,000	
5860-65	Other Employment Costs	\$20,840	\$20,840	\$20,840	\$20,840	\$0	

PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT  
GENERAL FUND 01  
FISCAL YEAR 2020-21

SECOND INTERIM REPORT

EXPENDITURES (continued)

		UNRESTRICTED/RESTRICTED					
		Adopted Budget 20-21 6/23/2020 (A)	BUDGET REVISION #1 8/18/2020 (B)	BUDGET REVISION #2 12/8/2020 (C)	BUDGET REVISION #3 3/9/2021 (D)	Variance (D) - (C) (E)	Comments
5870	Damages, Claims, Losses	\$0	\$0	\$0	\$0	\$0	
5880	Other Administrative Charges	\$1,500	\$1,500	\$1,500	\$1,500	\$0	
5900	Communications/Telephone	\$164,345	\$164,345	\$286,455	\$286,380	(\$75)	
Total Services and Other Operating		\$8,869,140	\$8,915,925	\$9,753,101	\$10,413,987	\$660,886	
<b>Capital Outlay</b>							
6100	Land Improvements	\$0	\$0	\$0	\$1,800	\$1,800	
6200	Building Improvements	\$0	\$0	\$0	\$0	\$0	
6400	Capital Equipment	\$0	\$0	\$18,500	\$73,292	\$54,792	
6500	Capital Equipment Replace	\$42,000	\$42,000	\$49,400	\$55,650	\$6,250	
Total Capital Outlay		\$42,000	\$42,000	\$67,900	\$130,742	\$62,842	
<b>Indirect/Direct Cost</b>							
7141	Other Tuition, ExCost/PmtDist	\$0	\$0	\$0	\$0	\$0	
7142	Other Tuition-Excess Cost to COE	\$80,000	\$80,000	\$85,000	\$85,000	\$0	
7211	Tsf of Pass-thru Revenues Charter	\$0	\$0	\$0	\$0	\$0	
7310	Indirect Cost GF	\$0	\$0	\$0	\$0	\$0	
7350	Indirect Cost - InterFund	(\$145,616)	(\$145,616)	(\$135,809)	(\$124,268)	\$11,541	
7370	Direct Support Cost Inter Fund	\$0	\$0	\$0	\$0	\$0	
Total Indirect		(\$65,616)	(\$65,616)	(\$50,809)	(\$39,268)	\$11,541	
<b>TOTAL EXPENDITURES</b>		\$92,694,088	\$97,584,457	\$105,801,703	\$106,097,685	\$295,982	
<b>OTHER FINANCING USES</b>							
7438	Debt Service - Principal	\$0	\$0	\$0	\$0	\$0	
7439	Debt Service - Interest	\$0	\$0	\$0	\$0	\$0	
7439	Transfer to Def Maintenance	\$0	\$0	\$0	\$0	\$0	
7439	All Other Inter-Fd Transfers	\$275,000	\$175,000	\$500,000	\$500,000	\$0	
Total Financing Uses:		\$275,000	\$175,000	\$500,000	\$500,000	\$0	
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>		\$92,969,088	\$97,759,457	\$106,301,703	\$106,597,685	\$295,982	
<b>EXCESS OF REVENUES OVER EXPENSE</b>		(\$5,673,148)	(\$609,989)	(\$7,295,565)	(\$7,315,159)	(\$19,594)	
<b>COMPONENTS OF END FUND BALANCE</b>							
<b>NON-SPENDABLE:</b>							
	Revolving Cash	\$27,200	\$27,200	\$27,200	\$27,200	\$0	
	Stores Inventory	\$0	\$0	\$0	\$0	\$0	
	Prepaid Expenditures	\$0	\$0	\$0	\$0	\$0	
	<b>RESTRICTED</b>	(\$1)	\$6,228,749	\$0	\$0	\$0	
	<b>COMMITTED</b>	\$0	\$0	\$0	\$0	\$0	
	<b>ASSIGNED</b>						
	Board Designated:						
	2% REU	\$666,164	\$1,955,189	\$2,126,034	\$2,131,954	\$170,845	
	One-time Mandated Costs	\$0	\$0	\$0	\$0	\$0	
	South County Consortium SOCC	\$897,150	\$897,150	\$819,879	\$819,879	(\$77,271)	
	Local Site Donations	\$0	\$388,081	\$0	\$0	(\$388,081)	
	Curriculum Adoptions	\$0	\$0	\$0	\$0	\$0	
	<b>UNASSIGNED</b>						
	Reserve for Economic Uncertainties Available	\$2,789,073	\$2,932,784	\$3,189,051	\$3,197,931	\$256,267	3% Reserves
		(\$1)	\$4,645,010	\$4,226,423	\$4,192,029	(\$418,587)	
<b>TOTAL ENDING FUND BALANCE:</b>		\$4,379,585	\$17,074,163	\$10,388,587	\$10,368,993	(\$456,827)	

Note: \$1 variances due to rounding.

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Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	69,627,222.00	4.05%	72,444,229.00	1.36%	73,430,744.00
2. Federal Revenues	8100-8299	15,000.00	0.00%	15,000.00	0.00%	15,000.00
3. Other State Revenues	8300-8599	1,506,262.00	0.25%	1,510,000.00	0.99%	1,525,000.00
4. Other Local Revenues	8600-8799	962,116.00	1.34%	975,000.00	1.54%	990,000.00
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	(15,425,824.00)	2.65%	(15,835,000.00)	2.59%	(16,245,000.00)
6. Total (Sum lines A1 thru A5c)		56,684,776.00	4.28%	59,109,229.00	1.03%	59,715,744.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				28,477,317.00		29,532,113.00
b. Step & Column Adjustment				300,000.00		301,000.00
c. Cost-of-Living Adjustment				754,796.00		0.00
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	28,477,317.00	3.70%	29,532,113.00	1.02%	29,833,113.00
2. Classified Salaries						
a. Base Salaries				8,008,548.00		8,078,548.00
b. Step & Column Adjustment				70,000.00		71,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,008,548.00	0.87%	8,078,548.00	0.88%	8,149,548.00
3. Employee Benefits	3000-3999	14,590,881.00	1.33%	14,785,000.00	6.37%	15,727,000.00
4. Books and Supplies	4000-4999	1,867,933.00	-19.27%	1,508,000.00	1.79%	1,535,000.00
5. Services and Other Operating Expenditures	5000-5999	4,924,409.00	1.13%	4,980,000.00	1.91%	5,075,000.00
6. Capital Outlay	6000-6999	44,247.00	13.00%	50,000.00	0.00%	50,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(812,149.00)	-8.88%	(740,000.00)	1.35%	(750,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	500,000.00	-64.00%	180,000.00	2.78%	185,000.00
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)		57,601,186.00	1.34%	58,373,661.00	2.45%	59,804,661.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(916,410.00)		735,568.00		(88,917.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		11,285,403.00		10,368,993.00		11,104,561.00
2. Ending Fund Balance (Sum lines C and D1)		10,368,993.00		11,104,561.00		11,015,644.00
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		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	2,951,833.00		2,732,273.00		2,772,093.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,197,931.00		2,868,410.00		2,928,140.00
2. Unassigned/Unappropriated	9790	4,192,029.00		5,476,678.00		5,288,211.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		10,368,993.00		11,104,561.00		11,015,644.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,197,931.00		2,868,410.00		2,928,140.00
c. Unassigned/Unappropriated	9790	4,192,029.00		5,476,678.00		5,288,211.00
(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)		7,389,960.00		8,345,088.00		8,216,351.00
<b>F. ASSUMPTIONS</b>						
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.						
See detailed assumptions attached.						



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources		829,338.00	0.08%	830,000.00	0.00%	830,000.00
2. Federal Revenues	8010-8099	8,770,145.00	-57.81%	3,700,000.00	1.35%	3,750,000.00
3. Other State Revenues	8100-8299	8,777,263.00	-8.00%	8,075,000.00	0.93%	8,150,000.00
4. Other Local Revenues	8300-8599	8,795,180.00	0.05%	8,800,000.00	0.28%	8,825,000.00
5. Other Financing Sources	8600-8799					
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	15,425,824.00	2.65%	15,835,000.00	2.59%	16,245,000.00
6. Total (Sum lines A1 thru A5c)		42,597,750.00	-12.58%	37,240,000.00	1.50%	37,800,000.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				9,583,404.00		9,638,404.00
b. Step & Column Adjustment				78,000.00		78,500.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(23,000.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,583,404.00	0.57%	9,638,404.00	0.81%	9,716,904.00
2. Classified Salaries						
a. Base Salaries				6,239,228.00		5,912,728.00
b. Step & Column Adjustment				23,500.00		24,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(350,000.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,239,228.00	-5.23%	5,912,728.00	0.41%	5,936,728.00
3. Employee Benefits	3000-3999	13,067,472.00	-0.44%	13,010,000.00	2.69%	13,360,000.00
4. Books and Supplies	4000-4999	13,757,441.00	-68.57%	4,323,868.00	1.79%	4,401,368.00
5. Services and Other Operating Expenditures	5000-5999	5,489,578.00	-32.69%	3,695,000.00	0.81%	3,725,000.00
6. Capital Outlay	6000-6999	86,495.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	85,000.00	0.00%	85,000.00	0.00%	85,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	687,881.00	-16.41%	575,000.00	0.00%	575,000.00
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)						
11. Total (Sum lines B1 thru B10)		48,996,499.00	-23.99%	37,240,000.00	1.50%	37,800,000.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(6,398,749.00)		0.00		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		6,398,749.00		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						
(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)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
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)						
<b>F. ASSUMPTIONS</b>						
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.						
See detailed assumptions attached.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	70,456,560.00	4.00%	73,274,229.00	1.35%	74,260,744.00
2. Federal Revenues	8100-8299	8,785,145.00	-57.71%	3,715,000.00	1.35%	3,765,000.00
3. Other State Revenues	8300-8599	10,283,525.00	-6.79%	9,585,000.00	0.94%	9,675,000.00
4. Other Local Revenues	8600-8799	9,757,296.00	0.18%	9,775,000.00	0.41%	9,815,000.00
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)		99,282,526.00	-2.95%	96,349,229.00	1.21%	97,515,744.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				38,060,721.00		39,170,517.00
b. Step & Column Adjustment				378,000.00		379,500.00
c. Cost-of-Living Adjustment				754,796.00		0.00
d. Other Adjustments				(23,000.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	38,060,721.00	2.92%	39,170,517.00	0.97%	39,550,017.00
2. Classified Salaries						
a. Base Salaries				14,247,776.00		13,991,276.00
b. Step & Column Adjustment				93,500.00		95,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(350,000.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	14,247,776.00	-1.80%	13,991,276.00	0.68%	14,086,276.00
3. Employee Benefits	3000-3999	27,658,353.00	0.49%	27,795,000.00	4.65%	29,087,000.00
4. Books and Supplies	4000-4999	15,625,374.00	-62.68%	5,831,868.00	1.79%	5,936,368.00
5. Services and Other Operating Expenditures	5000-5999	10,413,987.00	-16.70%	8,675,000.00	1.44%	8,800,000.00
6. Capital Outlay	6000-6999	130,742.00	-61.76%	50,000.00	0.00%	50,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	85,000.00	0.00%	85,000.00	0.00%	85,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(124,268.00)	32.78%	(165,000.00)	6.06%	(175,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	500,000.00	-64.00%	180,000.00	2.78%	185,000.00
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)		106,597,685.00	-10.30%	95,613,661.00	2.08%	97,604,661.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(7,315,159.00)		735,568.00		(88,917.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		17,684,152.00		10,368,993.00		11,104,561.00
2. Ending Fund Balance (Sum lines C and D1)		10,368,993.00		11,104,561.00		11,015,644.00
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	2,951,833.00		2,732,273.00		2,772,093.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,197,931.00		2,868,410.00		2,928,140.00
2. Unassigned/Unappropriated	9790	4,192,029.00		5,476,678.00		5,288,211.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		10,368,993.00		11,104,561.00		11,015,644.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,197,931.00		2,868,410.00		2,928,140.00
c. Unassigned/Unappropriated	9790	4,192,029.00		5,476,678.00		5,288,211.00
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)		7,389,960.00		8,345,088.00		8,216,351.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		6.93%		8.73%		8.42%
<b>F. RECOMMENDED RESERVES</b>						
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)						
		7,157.03		7,157.03		7,157.03
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		106,597,685.00		95,613,661.00		97,604,661.00
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)		106,597,685.00		95,613,661.00		97,604,661.00
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)		3,197,930.55		2,868,409.83		2,928,139.83
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)		3,197,930.55		2,868,409.83		2,928,139.83
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES