

Point Arena Schools 2019-2020 Second Interim Revenues (Fund 01)

		First	Second	
		Interim	Interim	
		(Dec. 2019)	(Mar. 2020)	Variance
Revenues				
	Taxes	6,435,655	6,435,655	-
	Charter Cash in Lieu	(593,011)	(593,011)	-
	LCFF/EPA	777,977	777,977	-
	Federal Revenue	559,208	601,082	41,874
	State Revenue	632,571	632,571	-
	Local Revenue	422,968	467,892	44,924
	Transfers In	92,807	92,807	-
	Total Revenues	8,328,175	8,414,973	86,798

+1.04%

Variance Explanations:

- Federal Revenue (+7.49%): updated Impact Aid estimate (+\$45k); less MCOE Perkins CTE funding (-\$4k).
- Local Revenue (+10.62%): SELPA estimate update (+\$29k); interest estimate update (+\$15k).

Overall – Total Estimated Revenues increased by ~\$87k (+1.04%) since the 2019-2020 First Interim Report estimate in December 2019.

**Note: the contents of this slide contain projected information, which are estimates at the time of preparation and subject to change based on future events and updates.*

March 4, 2020 Board Meeting

Point Arena Schools 2019-2020 Second Interim Expenditures (Fund 01)

		First	Second		
		Interim	Interim		
		(Dec. 2019)	(Mar. 2020)	Variance	
Expenses					
	Certificated Salaries	2,580,157	2,577,007	(3,150)	-0.122%
	Classified Salaries	1,612,910	1,604,272	(8,639)	-0.536%
	Employee Benefits	2,432,397	2,428,047	(4,350)	-0.179%
	Books/Supplies	385,062	410,441	25,379	6.591%
	Services & Operations	943,306	946,243	2,937	0.311%
	Capital Outlay	-	-	-	0.000%
	Other Outgo	-	-	-	0.000%
	Transfers Out	467,039	497,671	30,632	6.559%
Total Expenses		8,420,871	8,463,680	42,809	0.508%

+0.51%

Variance Explanations:

- Certificated Salaries (-0.12%): additional & substitute duty estimate updates (-\$3k).
- Classified Salaries (-0.54%): Para-educator staff changes (-\$4k); update to Maintenance & Custodial positions, including sub. & addt'l duty (-\$8k); Transportation addt'l duty & OT (0+\$8k); updated clerical addt'l duty & sub. estimates (-\$4k).
- Employee Benefits (-0.18%): Health & Welfare Benefit adjustments for three position changes (-\$4k); added STRS estimate related to addt'l duty (+\$4k); remaining flux moves in tandem with salary related movement (-\$4k).
- Supplies/Books (+6.6%): telephone systems (+20k); technology & filing cabinet equipment (+12k); less materials estimate based on year-to-date actuals (-\$7k).
- Services/Ops (+0.31%): Net of estimate updates for BTSA, legal & advertising, plus added Gamut policy training (+3k).
- Transfers Out (+6.56%): Preschool apportionment update (-\$4k); Added Facility Fund 40 transfers out and Deferred Maintenance transfers out (+\$35k).

Overall – Total Estimated Expenses increased by ~\$43k (+0.508%) since the 2019-20 First Interim Report estimate in December 2019.

March 4, 2020 Board Meeting

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