

PETALUMA CITY SCHOOLS BUDGET DEVELOPMENT CALENDAR 2019-2020 (2020-21 Budget Year)

Timeline	Key Dates	Meeting	Information/Action
Oct-19 to Dec-19	Continue to adjust current year budget based on updated information		
	October 2019	Leadership Team Meeting	Provide Overview LCAP Planning & Implementation Communications - LCAP (Range of communications tools)
	October 10, 2019	Budget Advisory Committee Meeting	Review Details of LCFF/LCAP & Annual Update
	October 22, 2019	Board Meeting	Provide Overview LCAP Planning & Implementation
	November 5, 2019	DLT/LCAP Committee	Orientation
	November 7, 2019	Budget Advisory Committee Meeting	Review Details of LCFF/LCAP & Annual Update
	November 12, 2019	Board Meeting	
	November/December	DELAC/Parent Advisory forums Principal Meetings PFT/CSEA	Review Details of LCFF & LCAP & Gather Public Input Review Details of LCFF & LCAP & Gather Public Input Review Details of LCFF & LCAP & Gather Public Input
	December 10, 2019	Board Meeting	
	December 12, 2019	Budget Advisory Committee Meeting	
	December 17, 2019	DLT/LCAP Committee	First Interim and Budget Revision/ LCAP Update
Jan-20 to Mar-20	Develop preliminary enrollment projections; staffing projections, and budget assumptions for 2019-20 based on any new information available		
	January 7, 2020	Board Meeting	Financial Audit Report
	January 10, 2020	None	Governor's 2020-21 Budget Proposal Available
	January 14, 2020	DLT/LCAP Committee	
	January 21, 2020	Board Meeting	Present Information on Governor's Budget Proposal
	January 23, 2020	Budget Advisory Committee Meeting	Review Information in Governor's Budget Proposal/ LCAP
	January/February	DELAC/Parent Advisory forums Principal Meetings PFT/CSEA Community Communications	Continue to Review/Discuss LCFF/LCAP & Student Data Continue to Review/Discuss LCFF/LCAP & Student Data Continue to Review/Discuss LCFF/LCAP & Student Data Provide Update on LCAP
	February 4, 2020	Board Meeting	
	February 18, 2020	DLT/LCAP Committee	
	February 20, 2020	Budget Advisory Committee Meeting	
	February 25, 2020	Board Meeting	
Mar-20 to Apr-20	Develop preliminary enrollment projections; staffing projections, and budget assumption for 2019-20 based on any new information available		
	March 10, 2020	Board Meeting	Second Interim & Budget Revision
	March 15, 2020	Deadline for preliminary notice of reduction of certificated staff	
	March 24, 2020	DLT/LCAP Committee	
	March 26, 2020	Budget Advisory Committee Meeting	
	March/April	DELAC/Parent Advisory forums Principals Meetings PFT/CSEA Community Communications	Review Recommendations for LCAP Review Recommendations for LCAP Review Recommendations for LCAP Review Recommendations for LCAP
	April 7, 2020	Board Meeting	Provide Update on LCAP
	April 14, 2020	DLT/LCAP Committee	
	April 16, 2020	Budget Advisory Committee Meeting	
	April 21, 2020	Board Meeting	
May-20	Complete preliminary budget and make adjustments for information in May revise and other new information available		
	May 12, 2020	Board Meeting	
	May 14, 2020	Governor's May Revise	
	May 15, 2020	Deadline for final notices of reduction of certificated staff	
	May 19, 2020	DLT/LCAP Committee Community Communications	Provide Update on LCAP
	May 21, 2020	Budget Advisory Committee Meeting	Final Meeting
	May 26, 2020	Board Meeting	Present Major Budget Assumptions Review Draft LCAP Program Recommendations
June-20	Prepare final budget for presentation to the Board of Education and the Sonoma County Office of Education		
	June 9, 2020	Board Meeting	Preliminary Local Control Accountability Plan (LCAP) Preliminary Budget 2019-20 Fiscal Year
	June 18, 2020	Board Meeting (Public Hearing)	Public Hearing on Local Control Accountability Plan (LCAP) Public Hearing on Adopted Budget for the 2019-20 Fiscal Year
	June 23, 2020	Board Meeting	Approve Local Control Accountability Plan (LCAP) 2019-20 Approve Adopted Budget 2019-20 Fiscal Year

*Please note this calendar maybe subject to change.

Approval of the 2018-19 Unaudited Actuals for the Petaluma City Elementary/Joint Union High School Districts for all Funds

Situation:

In accordance with the provisions of AB 1200 and Education Code Section 41200, the Governing Board of each school district must approve an annual financial statement of all receipts and expenditures of the Districts for the preceding year for all funds. The reporting format for the financial statements is established and mandated by the state (SACS Financial Reporting Software) and they must be approved and submitted to the Sonoma County Office of Education (SCOE) on or before September 15th.

Plan:

The plan is to present the 2018-19 Unaudited Actuals for the Petaluma City Elementary/Joint Union High School Districts

This agenda item presented for Board discussion and approval is the 2018-19 Unaudited Actuals for the Petaluma City (Elementary) and Petaluma Joint Union High School Districts (DISTRICT). Upon approval of the financial statements by the Board of Education, the SACS Reports are forwarded electronically to the Sonoma County Office of Education no later than September 15th for compliance review with the technical provisions of the Code Sections. SCOE is required to forward them electronically to the Superintendent of Public Instruction on or before October 15th.

The following reports are included in the SACS State Software:

- *Unaudited Actuals Certification*
- *Summary of Unaudited Actuals Data Submission*
- *Table of Contents*
- *General Fund Form 01 Unrestricted and Restricted, Expenditures by Object, Expenditures by Function (used for publication of statistical bulletin)*
- *Fund forms for all other funds used by the district*
- *Average Daily Attendance (Form A)*
- *Schedule of Capital Assets (Form ASSET)*
- *Schedule of Long Term Liabilities (Form DEBT)*
- *Appropriations Limit Calculation (GANN Limit Form)*
- *Current Expense Formula (Form CEA)*
- *Lottery Report (Form L)*
- *Indirect Cost Rate Worksheets (Form ICR)*
- *No Child Left Behind Maintenance of Effort (Form NCMOE)*
- *Special Education Maintenance of Effort (SEMA/SEMB)*
- *Program Cost Report – Allocation Factors (Form PCRAF)*
- *Program Cost Report (form PCR)*
- *Summary of Interfund Activities – Actuals*
- *Technical Review Checks (TRC)*

All of the reports reflect that DISTRICT has met the criteria for State & Federal Compliance on Maintenance of Effort, Special Education Maintenance of Effort, and the CEA (minimum classroom compensation) formula.

The following is a list of the ending fund balances as of June 30, 2018:

- Fund 01 (General Fund) \$17,569,885
- Fund 11 (Adult Education Fund) \$2,101,051
- Fund 13 (Cafeteria Fund) \$219,631
- Fund 14 (Deferred Maintenance Fund) \$22,537
- Fund 21 (Building Fund) \$20,041,421
- Fund 25 (Capital Facilities Fund) \$1,754,781
- Fund 40 (Reserve for Capital Outlay) \$2,325,422
- Fund 51 (Bond Interest & Redemption Fund) \$11,679,142
- Fund 63 (Enterprise Fund) \$10,471
- Fund 67 (Self Insurance Fund) \$409,348
- Fund 73 (Foundation/Trust) \$116,269

Each year there are fluctuations in both the revenues and expenditures for the Unrestricted and Restricted components of the General Fund. The major reasons for the variances can be explained as follows:

1. Revenues:

- a) Interest earnings came in higher due to higher interest rates.
- b) Lottery earnings (Prop 20 and non-Prop 20) came in higher based on estimated final 4th QTR rates from the State
- c) Local Control Funding Formula (LCFF):
 - i. There were fluctuations in the various components of local property taxes, due to final CALPADs unduplicated counts of ELD, Foster Youth and Low Income students. The net variance is \$<58,066> and is due in part to prior year adjustments in State Aid

2. Unrestricted Expenditures:

- a) Certificated Salaries came in lower due to open positions, lower than anticipated home/hospital costs, substitute costs, summer schools costs, and vacancies due to leaves of absence.
- b) Administrative salaries came in lower due to lower than anticipated interim certificated administrator costs for leaves of absence.
- c) Classified Support came in higher due to reclassification of ESD Custodial costs from Routine Restricted Maintenance to Custodial/Operations (unrestricted) and vacation buyouts.
- d) Other Classified were lower than budgeted to due challenges in recruitment of MFT trainees and interns.
- e) Materials and Supplies had a significant variance due, in large part, to local donations and site budgets that create carryover of approx. \$276,000 as well as lower than anticipated software licensing costs
- f) Variances in other Operating expenditures due to lower e-rate credits, lower utility costs (1.4%), Parcel Tax Fees, lower copier maintenance costs due to copier replacement, higher legal fees related primarily to Safeway Gas Station and Various Charter renewals. Higher Final Gateway to College contracts spending down Gate-way to College carryover.

3. Restricted Expenditures:

- a) STRS and PERS In accordance with GASB 68 (Accounting and Financial Reporting for Pensions-STRS On-Behalf Contributions), Governmental LEAs, including Public School Districts, must record the State's contribution to both CalSTRS (3100) and CalPERS (3200) on behalf of the LEA employees. Therefore, as part of the fiscal year end closing process, we are required to

recognize the state's on-behalf pension contribution to CalSTRS as a STRS and PERS expenditure in the Restricted General Fund with a corresponding credit to state revenue (8590) in which the net effect to fund balance is zero. This has created a significant variance as the calculations have increased significantly due to the increases in STRS and PERS rates without having any negative impact on the ending fund balance.

4. Components of Ending Fund Balance

a) **Restricted:**

- i. *Legally Restricted Program reserves will be budgeted in the 1st Budget Revision for schools and departments to access the funds. These are funds that are intended for a particular purpose and cannot be used otherwise \$6,590,866*

b) **Committed:** NONE

c) **Assigned:**

- i. *The District is recommending several Board designated set-asides.*
 1. *2% Reserve for Economic Uncertainties \$1,796,865*
 2. *South County Consortium Reserves \$839,636*
 3. *Local site donation carryover related to unspent donations received by the schools that will be included in the budget for in the 1st Budget Revision. \$355,295*
 4. *An ongoing set-aside for the following:*
 1. *Curriculum Adoptions \$700,000*

Total Assigned: \$3,691,796

d) **Unassigned:**

- i. *The district continues to maintain 3% reserve for economic uncertainty required by the State of California \$2,695,297*
- ii. *Available reserves are that amount over all of the other reserves. However, these are considered one-time. \$4,528,395*

Submitted/Recommended by:

Chris Thomas, Chief Business Official

Recommendation:

Approval of the 2018-19 Unaudited Actuals

Quick Summary/Abstract:

Fiscal Impact:

Over the past two months, staff has completed the closing process for all funds within the Petaluma City (Elementary) and Petaluma Joint Union High School Districts. The components of ending fund balance for the combined General Fund as of June 30, 2019 are as follows:

Reserves and Components of Ending Fund Balance:

Non-Spendable:	
Revolving cash	\$ 30,700
Stores (Fuel/Oil Inventory)	\$ 32,831
Prepaid Expenditures	\$ 0
Restricted	\$ 6,590,866
Committed	\$ 0
Assigned	
2% Reserve of Economic Uncertainties	\$ 1,796,865
South County Consortium EFB	\$ 839,636
Local site donation	\$ 355,295
Curriculum Adoptions	\$ 700,000
Unassigned	
Reserve for Economic Uncertainty (REU)	\$ 2,695,297 3%
Available	<u>\$ 4,528,395</u>
Total Ending Fund Balance	\$17,569,885

NOTE: It is important to note that the higher the reserves the greater the level of cash reserves available to the District. And with significant shifts and delays in State funding and apportionments, prudent fund reserves and cash reserves are more important than ever.

Associated File Attachments

- Certification
- General Fund
- Table of Contents

PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT

GENERAL FUND 01

FISCAL YEAR 2018-19

Unaudited Actuals

	UNRESTRICTED				Comments
	Adopted Budget 19-20 6/25/2019 (A)	Budget 18-19 BR#3 6/11/2019 (B)	Unaudited Actuals 18-19 9/10/2019 (C)	Variance (C) - (B) (D)	
	7268	7182	7182	0	
BEGINNING FUND BALANCE:	\$10,946,188	\$10,434,819	\$10,434,824	\$5	BFB Updated for Column A
REVENUES					
Local Control Funding Formula (LCFF)					
8011 State Aid	\$27,584,454	\$25,107,418	\$23,536,870	(\$1,570,548)	Calculate final LCFF including all internal charters and SOCC Est. PY Adjustments to State Aid
8012 Educaiton Protection Account	\$6,898,020	\$6,403,393	\$4,193,300	(\$2,210,093)	
8019 State Aid - Prior Year	\$0	\$9,000	\$76,280	\$67,280	
8021 Homeowners Exemptions	\$250,000	\$245,720	\$249,980	\$4,260	
8029 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	
8041 Secured	\$31,500,000	\$31,222,193	\$30,730,506	(\$491,687)	
8042 Unsecured	\$1,175,000	\$1,192,446	\$1,157,416	(\$35,030)	
8043 Prior Year Taxes	\$0	\$0	\$18,304	\$18,304	
8044 Supplemental	\$902,000	\$902,000	\$1,034,206	\$132,206	
8045 ERAF	\$2,400,000	\$2,315,155	\$2,913,088	\$597,933	
8047 Community Redevelopment Funds	\$800,000	\$1,233,659	\$4,614,347	\$3,380,688	Per Final tax information SCOE
8082 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	
8091 All Other LCFF Transfers	\$0	\$0	\$0	\$0	
8096 Transfers to Charter School-In Lieu Tax	\$0	\$0	\$0	\$0	
8097 Property Tax Transfers	(\$1,463,724)	(\$1,423,932)	(\$1,375,311)	\$48,621	Charter School Transfers
Total LCFF	\$70,045,750	\$67,207,052	\$67,148,986	(\$58,066)	Net change in LCFF/PY Adjust
Federal Revenues					
8181 Spec Ed Entitlement (IDEA)	\$0	\$0	\$0	\$0	
8182 Spec Ed Discretionary Grant	\$0	\$0	\$0	\$0	
8287 Pass-thru Rev from Federal Sources	\$0	\$0	\$0	\$0	
8290 All Other Federal Revenue	\$10,000	\$13,098	\$20,349	\$7,251	AP & IB Test Fee Reimb.
Total Federal Revenues	\$10,000	\$13,098	\$20,349	\$7,251	
State Revenues					
8550 Mandated Cost Reimbursements	\$473,144	\$1,620,323	\$1,593,570	(\$26,753)	Per Final One-time Rev
8560 Lottery (Non-Prop 20)	\$1,136,281	\$1,140,049	\$1,213,504	\$73,455	Final 4th Qtr Estimates
8590 All Other State Revenues	\$23,000	\$23,000	\$5,125	(\$17,875)	State Assessment Apportionment
Total State Revenues	\$1,632,425	\$2,783,372	\$2,812,199	\$28,827	
Local Revenues					
8621 Parcel Tax	\$0	\$0	\$0	\$0	
8631 Sale of Equipment/Supplies	\$0	\$0	\$0	\$0	
8650 Leases and Rentals	\$155,000	\$148,548	\$153,601	\$5,053	
8660 Interest Earnings	\$324,000	\$298,500	\$412,528	\$114,028	
8677 Interagency Services Between LEAs	\$333,845	\$301,634	\$250,068	(\$51,566)	Final Transp. Billback-Oth Districts
8689 All Other Fees & Contracts	\$24,000	\$22,700	\$23,116	\$416	Live Oak Billback
8699 Other Local Revenues	\$160,205	\$732,683	\$710,177	(\$22,506)	Final Local Donations
8792 Transfer of Apportionment from COE	\$0	\$0	\$0	\$0	
Total Local Revenues	\$997,050	\$1,504,065	\$1,549,490	\$45,425	
TOTAL REVENUES	\$72,685,225	\$71,507,587	\$71,531,024	\$23,437	
OTHER FINANCING SOURCES					
8919 All Other Interfund Transfers In	\$0	\$0	\$0	\$0	
8972 Proceeds from Capital Leases	\$0	\$0	\$0	\$0	
8980 Contributions to Restricted Prgs	(\$15,335,450)	(\$15,479,363)	(\$15,233,968)	\$245,395	Special Ed/RRM Contribution
8998 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	\$0	
Total Other Financing Sources	(\$15,335,450)	(\$15,479,363)	(\$15,233,968)	\$245,395	
TOTAL REVENUES & OTHER SOURCES	\$57,349,775	\$56,028,224	\$56,297,056	\$268,832	

PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT

GENERAL FUND 01

FISCAL YEAR 2018-19

Unaudited Actuals

EXPENDITURES

		UNRESTRICTED				Comments
		Adopted	Budget 18-19	Unaudited	Variance	
		Budget 19-20	BR#3	Actuals 18-19		
		6/25/2019	6/11/2019	9/10/2019	(C) - (B)	
		(A)	(B)	(C)	(D)	
Certificated Salaries						
1100	Certificated Instructional	\$23,412,970	\$23,188,961	\$22,928,884	(\$260,077)	Open positions, HH, & Sub costs
1200	Certificated Support	\$1,441,186	\$1,426,440	\$1,421,109	(\$5,331)	Open positions, hourly
1300	Administrative	\$3,305,361	\$3,203,372	\$3,186,747	(\$16,625)	Admin Interim costs due to LOA
1900	Other Certificated	\$129,953	\$134,646	\$143,199	\$8,553	Per Actuals
Total Certificated Salaries		\$28,289,470	\$27,953,419	\$27,679,939	(\$273,480)	
Classified Salaries						
2100	Instructional Assist	\$189,831	\$189,077	\$180,895	(\$8,182)	Per Actuals
2200	Classified Support	\$2,717,641	\$2,702,890	\$2,762,617	\$59,727	Transfer of ESD Custodial<RRM
2300	Administrative	\$687,292	\$672,283	\$671,845	(\$438)	Per Actuals
2400	Clerical Salaries	\$3,010,134	\$3,039,167	\$3,039,853	\$686	Per Actuals
2900	Other Classified	\$1,282,837	\$1,313,903	\$1,247,166	(\$66,737)	Open MFT Intern positions
Total Classified Salaries		\$7,887,735	\$7,917,320	\$7,902,376	(\$14,944)	
Employee Benefits						
3100	STRS	\$4,638,109	\$4,501,483	\$4,442,045	(\$59,438)	
3200	PERS	\$1,573,427	\$1,331,555	\$1,315,743	(\$15,812)	
3300	OASDI/Medicare	\$1,029,332	\$974,919	\$963,727	(\$11,192)	
3400	Health & Welfare	\$6,986,982	\$6,787,583	\$6,742,326	(\$45,257)	Open Positions
3500	State Unemployment Ins	\$18,028	\$17,654	\$16,893	(\$761)	
3600	Workers Comp	\$803,221	\$823,533	\$817,215	(\$6,318)	
3700	Retiree Benefits	\$16,420	\$16,420	\$15,781	(\$639)	
3900	Cash In Lieu/Other	\$25,435	\$24,763	\$24,161	(\$602)	
Total Employee Benefits		\$15,090,954	\$14,477,910	\$14,337,891	(\$140,019)	
Materials & Supplies						
4100	Approved Textbooks & Core Curr	\$349,350	\$438,028	\$439,859	\$1,831	Local Site/Dept carryover
4200	Books & Reference Materials	\$26,385	\$33,571	\$26,781	(\$6,790)	Local Site/Dept carryover
4300	Materials & Supplies	\$1,166,478	\$1,578,534	\$1,068,050	(\$510,484)	Local Site/Dept carryover
4400	Non-Capital Furniture & Equip	\$205,278	\$243,253	\$198,774	(\$44,479)	Reclassified from 4300
Total Materials & Supplies		\$1,747,491	\$2,293,386	\$1,733,464	(\$559,922)	
Services & Other Operating Exp						
5100	Sub-Agreements over \$25K	\$863,300	\$808,120	\$806,415	(\$1,705)	Final 1st Student Transp. Costs
5200	Travel & Conferences (Mileage)	\$147,841	\$186,089	\$169,627	(\$16,462)	Local Site/Dept carryover
5300	Dues & Memberships	\$29,150	\$25,991	\$21,272	(\$4,719)	Per actuals
5400	Insurance	\$744,600	\$553,633	\$547,133	(\$6,500)	Unused Deductables
5500	Utilities	\$1,300,965	\$1,216,052	\$1,198,339	(\$17,713)	1.4% variance
5600	Rentals, Leases & Repairs	\$364,004	\$381,015	\$304,154	(\$76,861)	Reduction in copier maintenance
5700	Direct Cost Transfers	\$308,225	\$196,188	\$174,350	(\$21,838)	Field Trip/Bus Costs
5800	Professional Consulting/Other Operating	\$68,973	\$96,323	\$110,256	\$13,933	Site Budgets
5802-5809	Special Education Contracts	\$0	\$0	\$3,685	\$3,685	Translation Costs
5810	Non-Public School (NPS)	\$0	\$0	\$0	\$0	
5811	Non-Public Agency (NPA)	\$0	\$0	\$0	\$0	
5813	A/E Fees Non-capital	\$0	\$0	\$0	\$0	
5817/8	SCOE Contracts	\$100,000	\$90,000	\$77,645	(\$12,355)	Per actuals
5821	Audit Costs	\$49,000	\$51,000	\$48,045	(\$2,955)	Per actuals
5822	Election Fees	\$0	\$47,038	\$47,037	(\$1)	
5823	Legal Fees	\$176,200	\$187,300	\$219,330	\$32,030	Safeway & Charter Renewals
5825	Advertisement Costs	\$20,705	\$23,705	\$17,517	(\$6,188)	Per actuals
5830	Professional Consulting Services	\$36,210	\$39,705	\$26,279	(\$13,426)	Per actuals
5839	Other Fees	\$77,980	\$91,050	\$104,070	\$13,020	Parcel tax fees
5840	Computer Tech Related Services	\$6,551	\$6,507	\$6,375	(\$132)	Per actuals
5845	Field Trips	\$7,075	\$173,932	\$148,668	(\$25,264)	Local Site Donations
5849	Other Contract Services	\$331,630	\$377,640	\$376,900	(\$740)	Per actuals
5850	Other Operating Expenditures	\$183,905	\$234,183	\$205,255	(\$28,928)	Gateway to College contract
5860-65	Other Employment Costs	\$28,190	\$28,690	\$26,439	(\$2,251)	Per actuals

PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT

GENERAL FUND 01

FISCAL YEAR 2018-19

Unaudited Actuals		UNRESTRICTED				Comments
		Adopted Budget 19-20 6/25/2019 (A)	Budget 18-19 BR#3 6/11/2019 (B)	Unaudited Actuals 18-19 9/10/2019 (C)	Variance (C) - (B) (D)	
5880	Other Administrative Charges	220	670	527	(\$143)	
5900	Communications/Telephone	\$170,534	\$164,480	\$191,167	\$26,687	Lower E-rate Credits
Total Services and Other Operating Exp.		\$5,015,258	\$4,979,311	\$4,830,485	(\$148,826)	
Capital Outlay						
6100	Land Improvements	\$0	\$0	\$0	\$0	
6200	Building Improvements	\$0	\$0	\$0	\$0	
6400	Capital Equipment	\$0	\$0	\$0	\$0	
6500	Capital Equipment Replace	\$54,078	\$68,751	\$68,269	(\$482)	Per Actuals
Total Capital Outlay		\$54,078	\$68,751	\$68,269	(\$482)	
Indirect/Direct Cost						
7141	Other Tuition, ExCost/PmtDist	\$0	\$0	\$0	\$0	
7142	Other Tuition-Excess Cost to COE	\$0	\$0	\$7,888	\$7,888	SCOE Alt Ed Transfer
7211	Tsf of Pass-thru Revenues Charters	\$0	\$0	\$0	\$0	
7310	Indirect Cost GF	(\$689,112)	(\$725,555)	(\$674,255)	\$51,300	Indirect rate @ 6.29%
7350	Indirect Cost - InterFund	(\$194,958)	(\$209,540)	(\$197,962)	\$11,578	Indirect rate FD 11/13 @ 5%
Total Indirect		(\$884,070)	(\$935,095)	(\$864,329)	\$70,766	
TOTAL EXPENDITURES		\$57,200,916	\$56,755,002	\$55,688,095	(\$1,066,907)	
OTHER FINANCING USES						
7438	Debt Service - Principal	\$0	\$0	\$0	\$0	
7439	Debt Service - Interest	\$0	\$0	\$0	\$0	
7615	Transfer to Def Maintenance	\$0	\$0	\$0	\$0	
7619	All Other Inter-Fd Transfers	\$150,000	\$97,597	\$97,597	\$0	
Total Financing Uses:		\$150,000	\$97,597	\$97,597	\$0	
TOTAL EXPENDITURES & OTHER USES		\$57,350,916	\$56,852,599	\$55,785,692	(\$1,066,907)	
EXCESS OF REVENUES OVER EXPENSE		(\$1,141)	(\$824,375)	\$511,364	\$1,335,739	
COMPONENTS OF END FUND BALANCE						
NON-SPENDABLE:						
	Revolving Cash	\$27,200	\$31,200	\$30,700	(\$500)	
	Stores Inventory	\$0	\$0	\$0	\$0	
	Prepaid Expenditures	\$0	\$0	\$0	\$0	
RESTRICTED		\$0	\$0	\$0	\$0	
COMMITTED		\$0	\$0	\$0	\$0	
ASSIGNED						
Board Designated:						
	2% REU	\$1,839,364	\$1,881,615	\$1,796,865	(\$84,750)	
	One-time Pension Contingency	\$0	\$0	\$0	\$0	
	South County Consortium SOCC	\$955,852	\$810,152	\$839,636	\$29,484	
	Local Site Donations	\$0	\$0	\$355,295	\$355,295	
	Curriculum Adoptions	\$400,000	\$700,000	\$700,000	\$0	
		\$0	\$0	\$0	\$0	
UNASSIGNED						
	Reserve for Economic Uncertainties	\$2,759,048	\$2,822,423	\$2,695,297	(\$127,126)	3% Reserve
	Available	\$4,963,583	\$3,365,054	\$4,528,395	\$1,163,341	
TOTAL ENDING FUND BALANCE:		\$10,945,047	\$9,610,444	\$10,946,188	\$1,335,744	\$1 variance due to rounding

Note: \$1 variances due to rounding.

PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT

GENERAL FUND 01

FISCAL YEAR 2018-19

Unaudited Actuals

	RESTRICTED				Comments
	Adopted	Budget 18-19	Unaudited	Variance	
	Budget 19-20 6/25/2019 (A)	BR#3 6/11/2019 (B)	Actuals 18-19 9/10/2019 (C)		
	7268	7182	7182	0	
BEGINNING FUND BALANCE:	\$6,623,697	\$4,913,125	\$4,913,122	(\$3)	BFB Updated for Column A
REVENUES					
Local Control Funding Formula (LCFF)					
8011 State Aid	\$0	\$0	\$0	\$0	
8012 Education Protection Account	\$0	\$0	\$0	\$0	
8019 State Aid - Prior Year	\$0	\$0	\$0	\$0	
8021 Homeowners Exemptions	\$0	\$0	\$0	\$0	
8029 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	
8041 Secured	\$0	\$0	\$0	\$0	
8042 Unsecured	\$0	\$0	\$0	\$0	
8043 Prior Year Taxes	\$0	\$0	\$0	\$0	
8044 Supplemental	\$0	\$0	\$0	\$0	
8045 ERAF	\$0	\$0	\$0	\$0	
8047 Community Redevelopment Funds	\$0	\$0	\$0	\$0	
8082 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	
8091 All Other LCFF Transfers	\$0	\$0	\$0	\$0	
8096 Transfers to Charter School-In Lieu Tax	\$0	\$0	\$0	\$0	
8097 Property Tax Transfers	\$784,238	\$816,087	\$863,470	\$47,383	Special Ed. Tax Revenues
Total LCFF	\$784,238	\$816,087	\$863,470	\$47,383	
Federal Revenues					
8181 Spec Ed Entitlement (IDEA)	\$1,585,000	\$1,556,974	\$1,627,342	\$70,368	Offset 8182 (SOCC-Presc)
8182 Spec Ed Discretionary Grant	\$490,920	\$491,529	\$145,443	(\$346,086)	Adj 8181 & 8792
8287 Pass-thru Revenues from Fed	\$0	\$0	\$0	\$0	
8290 All Other Federal Revenue	\$1,604,658	\$1,238,465	\$963,368	(\$275,097)	Deferred Revenue
Total Federal Revenues	\$3,680,578	\$3,286,968	\$2,736,153	(\$550,815)	
State Revenues					
8550 Mandated Cost Reimbursements	\$0	\$0	\$0	\$0	
8560 Lottery (Prop 20)	\$401,500	\$426,625	\$515,578	\$88,953	Final 4th Qtr Est.
8590 All Other State Revenues	\$4,905,329	\$5,295,675	\$8,170,023	\$2,874,348	CalSTRS/PERS on Behalf
Total State Revenues	\$5,306,829	\$5,722,300	\$8,685,601	\$2,963,301	
Local Revenues					
8621 Parcel Tax	\$1,975,000	\$1,960,000	\$1,950,392	(\$9,608)	Final Receipts
8625 Community Redevelopment Funds	\$0	\$0	\$0	\$0	
8660 Interest Earnings	\$0	\$0	\$0	\$0	
8677 Interagency Services Between LEAs	\$1,574,699	\$1,498,107	\$1,481,306	(\$16,801)	SOCC Billback
8689 All Other Fees & Contracts	\$545,000	\$556,000	\$572,905	\$16,905	Fuel & childcare revenues
8699 Other Local Revenues	\$960,451	\$1,150,445	\$1,113,190	(\$37,255)	Adj for PY One-time Rev.
8792 Transfer of Apportionment from COE	\$3,265,000	\$3,035,772	\$3,131,147	\$95,375	Offset to 8182
Total Local Revenues	\$8,320,150	\$8,200,324	\$8,248,940	\$48,616	
TOTAL REVENUES	\$18,091,795	\$18,025,679	\$20,534,164	\$2,508,485	
OTHER FINANCING SOURCES					
8919 All Other Interfund Transfers In	\$0	\$0	\$0	\$0	
8972 Proceeds from Capital Leases	\$0	\$0	\$0	\$0	
8980 Contributions to Restricted Prgs	\$15,335,450	\$15,479,363	\$15,233,968	(\$245,395)	Special Ed/RRM Contribution
8998 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	\$0	
Total Other Financing Sources	\$15,335,450	\$15,479,363	\$15,233,968	(\$245,395)	
TOTAL REVENUES & OTHER SOURCES	\$33,427,245	\$33,505,042	\$35,768,132	\$2,263,090	

PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT

GENERAL FUND 01

FISCAL YEAR 2018-19

Unaudited Actuals

		RESTRICTED				Comments
		Adopted Budget 19-20 6/25/2019 (A)	Budget 18-19 BR#3 6/11/2019 (B)	Unaudited Actuals 18-19 9/10/2019 (C)	Variance (C) - (B) (D)	
EXPENDITURES						
Certificated Salaries						
1100	Certificated Instructional	\$6,875,257	\$7,015,415	\$7,013,226	(\$2,189)	Per Actuals
1200	Certificated Support	\$1,119,989	\$1,223,444	\$1,130,632	(\$92,812)	Per Actuals
1300	Administrative	\$661,746	\$601,606	\$606,949	\$5,343	Per Actuals
1900	Other Certificated	\$302,521	\$7,000	\$8,440	\$1,440	Per Actuals
Total Certificated Salaries		\$8,959,513	\$8,847,465	\$8,759,247	(\$88,218)	
Classified Salaries						
2100	Instructional Assist	\$2,786,326	\$2,683,558	\$2,638,485	(\$45,073)	Per Actuals
2200	Classified Support	\$1,457,268	\$1,362,586	\$1,243,893	(\$118,693)	Transfer Custodial>re 0000
2300	Administrative	\$241,300	\$234,292	\$237,139	\$2,847	Per Actuals
2400	Clerical Salaries	\$326,958	\$300,804	\$247,380	(\$53,424)	Per Actuals
2900	Other Classified	\$605,550	\$560,136	\$490,296	(\$69,840)	Per Actuals
Total Classified Salaries		\$5,417,402	\$5,141,376	\$4,857,193	(\$284,183)	
Employee Benefits						
3100	STRS	\$4,290,970	\$4,224,819	\$6,799,820	\$2,575,001	STRS On-Behalf Calcs
3200	PERS	\$1,102,072	\$879,501	\$1,534,727	\$655,226	PERS On-Behalf Calcs
3300	OASDI/Medicare	\$527,151	\$497,443	\$453,505	(\$43,938)	
3400	Health & Welfare	\$2,900,655	\$2,695,649	\$2,529,517	(\$166,132)	
3500	State Unemployment Ins	\$6,883	\$6,931	\$6,401	(\$530)	
3600	Workers Comp	\$318,976	\$325,410	\$312,230	(\$13,180)	
3700	Retiree Benefits	\$0	\$0	\$0	\$0	
3900	Cash In Lieu/Other	\$6,174	\$6,803	\$6,605	(\$198)	
Total Employee Benefits		\$9,152,881	\$8,636,556	\$11,642,805	\$3,006,249	
Materials & Supplies						
4100	Approved Textbooks & Core Curr	\$549,490	\$773,107	\$417,799	(\$355,308)	Site/Department carryover
4200	Books & Reference Materials	\$40,760	\$103,662	\$61,571	(\$42,091)	Site/Department carryover
4300	Materials & Supplies	\$1,860,796	\$4,600,033	\$1,287,469	(\$3,312,564)	Site/Department carryover
4400	Non-Capital Furniture & Equip	\$1,754,858	\$1,552,793	\$559,225	(\$993,568)	Site/Department carryover
Total Materials & Supplies		\$4,205,904	\$7,029,595	\$2,326,064	(\$4,703,531)	
Services & Other Operating Exp						
5100	Sub-Agreements over \$25K	\$1,250,805	\$1,341,388	\$1,117,107	(\$224,281)	Special Ed Contracts
5200	Travel & Conferences (Mileage)	\$76,675	\$152,316	\$125,393	(\$26,923)	
5300	Dues & Memberships	\$1,000	\$16,727	\$16,086	(\$641)	
5400	Insurance	\$0	\$0	\$0	\$0	
5500	Utilities	\$23,700	\$22,300	\$3,245	(\$19,055)	
5600	Rentals, Leases & Repairs	\$211,837	\$336,620	\$185,799	(\$150,821)	
5700	Direct Cost Transfers	(\$325,475)	(\$211,129)	(\$187,604)	\$23,525	
5800	Professional Consulting/Other Opera	\$15,050	\$273,291	\$180,906	(\$92,385)	Local Site Donations/Athletics
5802-5805	Special Education Contracts	\$2,100,501	\$1,981,130	\$1,823,531	(\$157,599)	Special Ed
5810	Non-Public School (NPS)	\$1,586,600	\$1,256,343	\$1,117,220	(\$139,123)	Special Ed
5811	Non-Public Agency (NPA)	\$295,000	\$210,166	\$176,223	(\$33,943)	Special Ed
5813	A/E Fees Non-capital	\$0	\$5,000	\$0	(\$5,000)	
5817/8	SCOE Contracts	\$49,120	\$0	\$0	\$0	
5821	Audit Costs	\$0	\$0	\$0	\$0	
5822	Election Fees	\$0	\$0	\$0	\$0	
5823	Legal Fees	\$44,000	\$33,000	\$58,231	\$25,231	Spec Ed Related Legal Costs
5825	Advertisement Costs	\$425	\$125	\$0	(\$125)	
5830	Professional Consulting Services	\$69,500	\$90,667	\$67,667	(\$23,000)	
5839	Other Fees	\$77,870	\$83,101	\$66,238	(\$16,863)	
5840	Computer Tech Related Services	\$0	\$0	\$0	\$0	
5845	Field Trips	\$0	\$83,476	\$72,790	(\$10,686)	
5849	Other Contract Services	\$490,853	\$863,450	\$724,800	(\$138,650)	
5850	Other Operating Expenditures	\$80,000	\$0	\$25,000	\$25,000	Gateway-College Readiness
5860-65	Other Employment Costs	\$0	\$103	\$567	\$464	

PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT

GENERAL FUND 01

FISCAL YEAR 2018-19

Unaudited Actuals

		RESTRICTED				Comments
		Adopted Budget 19-20 6/25/2019 (A)	Budget 18-19 BR#3 6/11/2019 (B)	Unaudited Actuals 18-19 9/10/2019 (C)	Variance (C) - (B) (D)	
EXPENDITURES (continued)						
5880	Other Administrative Charges	\$1,500	\$1,500	\$1,250	(\$250)	
5900	Communications/Telephone	\$13,472	\$13,788	\$7,546	(\$6,242)	
Total Services and Other Operating Expenses		\$6,062,433	\$6,553,362	\$5,581,995	(\$971,367)	
Capital Outlay						
6100	Land Improvements	\$0	\$45,000	\$0	(\$45,000)	CGHS Marquee (Boosters)
6200	Building Improvements	\$0	\$0	\$0	\$0	
6400	Capital Equipment	\$50,000	\$173,846	\$140,588	(\$33,258)	RRM
6500	Capital Equipment Replace	\$0	\$5,411	\$5,410	(\$1)	RRM
Total Capital Outlay		\$50,000	\$224,257	\$145,998	(\$78,259)	
Indirect/Direct Cost						
7141	Other Tuition, ExCost/PmtDist	\$0	\$0	\$0	\$0	
7142	Other Tuition-Excess Cost to COE	\$80,000	\$70,000	\$70,000	\$0	
7211	Tsf of Pass-thru Rev Charter	\$0	\$0	\$0	\$0	
7310	Indirect Cost GF	\$689,112	\$725,555	\$674,255	(\$51,300)	Lower Grant Expend.
7350	Indirect Cost - InterFund	\$0	\$0	\$0	\$0	
Total Indirect		\$769,112	\$795,555	\$744,255	(\$51,300)	
TOTAL EXPENDITURES		\$34,617,245	\$37,228,166	\$34,057,557	(\$3,170,609)	
OTHER FINANCING USES						
7438	Debt Service - Interest	\$0	\$0	\$0	\$0	
7439	Debt Service - Principle	\$0	\$0	\$0	\$0	
7615	Transfer to Def Maintenance	\$0	\$0	\$0	\$0	
7619	All Other Inter-Fd Transfers	\$0	\$0	\$0	\$0	
Total Financing Uses:		\$0	\$0	\$0	\$0	
TOTAL EXPENDITURES & OTHER USES		\$34,617,245	\$37,228,166	\$34,057,557	(\$3,170,609)	
EXCESS OF REVENUES OVER EXPENSE		(\$1,190,000)	(\$3,723,124)	\$1,710,575	\$5,433,699	
COMPONENTS OF END FUND BALANCE						
NON-SPENDABLE:						
	Revolving Cash	\$0	\$0	\$0	\$0	
	Stores Inventory	\$0	\$0	\$32,831	\$32,831	Fuel/oil Inventory
	Prepaid Expenditures	\$0	\$0	\$0	\$0	
RESTRICTED		\$5,433,697	\$1,190,001	\$6,590,866	\$5,400,865	
COMMITTED		\$0	\$0	\$0	\$0	
ASSIGNED						
Board Designated:						
	2% REU	\$0	\$0	\$0	\$0	
	One-time Pension Contingency	\$0	\$0	\$0	\$0	
	South County Consortium SOCC	\$0	\$0	\$0	\$0	
	Local Site Donations	\$0	\$0	\$0	\$0	
	Curriculum Adoptions	\$0	\$0	\$0	\$0	
UNASSIGNED						
	Reserve for Economic Uncertainties Available	\$0	\$0	\$0	\$0	
TOTAL ENDING FUND BALANCE:		\$5,433,697	\$1,190,001	\$6,623,697	\$5,433,696	

Note: \$1 variances due to rounding.

PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT

GENERAL FUND 01

FISCAL YEAR 2018-19

Unaudited Actuals

	UNRESTRICTED/RESTRICTED				Comments
	Adopted Budget 19-20 6/25/2019 (A)	Budget 18-19 BR#3 6/11/2019 (B)	Unaudited Actuals 18-19 9/10/2019 (C)	Variance (C) - (B) (D)	
Average Daily Attendance (ADA)	7268	7182	7182	0	Including MCOE ADA
BEGINNING FUND BALANCE:	\$17,569,885	\$15,347,944	\$15,347,946	\$2	BFB Updated for Column A
REVENUES					
Local Control Funding Formula (LCFF)					
8011 State Aid	\$27,584,454	\$25,107,418	\$23,536,870	(\$1,570,548)	
8012 Education Protection Account	\$6,898,020	\$6,403,393	\$4,193,300	(\$2,210,093)	
8019 State Aid - Prior Year	\$0	\$9,000	\$76,280	\$67,280	
8021 Homeowners Exemptions	\$250,000	\$245,720	\$249,980	\$4,260	
8029 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	
8041 Secured	\$31,500,000	\$31,222,193	\$30,730,506	(\$491,687)	
8042 Unsecured	\$1,175,000	\$1,192,446	\$1,157,416	(\$35,030)	
8043 Prior Year Taxes	\$0	\$0	\$18,304	\$18,304	
8044 Supplemental	\$902,000	\$902,000	\$1,034,206	\$132,206	
8045 ERAF	\$2,400,000	\$2,315,155	\$2,913,088	\$597,933	
8047 Community Redevelopment Funds	\$800,000	\$1,233,659	\$4,614,347	\$3,380,688	
8082 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	
8091 All Other LCFF Transfers	\$0	\$0	\$0	\$0	
8096 Transfers to Charter School-In Lieu Tax	\$0	\$0	\$0	\$0	
8097 Property Tax Transfers	(\$679,486)	(\$607,845)	(\$511,841)	\$96,004	
Total LCFF:	\$70,829,988	\$68,023,139	\$68,012,456	(\$10,683)	
Federal Revenues					
8181 Spec Ed Entitlement (IDEA)	\$1,585,000	\$1,556,974	\$1,627,342	\$70,368	
8182 Spec Ed Discretionary Grant	\$490,920	\$491,529	\$145,443	(\$346,086)	
8287 Pass-thru Revenues Fed Sources	\$0	\$0	\$0	\$0	
8290 All Other Federal Revenue	\$1,614,658	\$1,251,563	\$983,717	(\$267,846)	
Total Federal Revenues	\$3,690,578	\$3,300,066	\$2,756,502	(\$543,564)	
State Revenues					
8550 Mandated Cost Reimbursements	\$473,144	\$1,620,323	\$1,593,570	(\$26,753)	
8560 Lottery (Non-Prop 20)	\$1,537,781	\$1,566,674	\$1,729,082	\$162,408	
8590 All Other State Revenues	\$4,928,329	\$5,318,675	\$8,175,148	\$2,856,473	
Total State Revenues	\$6,939,254	\$8,505,672	\$11,497,800	\$2,992,128	
Local Revenues					
8621 Parcel Tax	\$1,975,000	\$1,960,000	\$1,950,392	(\$9,608)	
8631 Sale of Equipment/Supplies	\$0	\$0	\$0	\$0	
8650 Leases and Rentals	\$155,000	\$148,548	\$153,601	\$5,053	
8660 Interest Earnings	\$324,000	\$298,500	\$412,528	\$114,028	
8677 Interagency Services Between LEAs	\$1,908,544	\$1,799,741	\$1,731,374	(\$68,367)	
8689 All Other Fees & Contracts	\$569,000	\$578,700	\$596,021	\$17,321	
8699 Other Local Revenues	\$1,120,656	\$1,883,128	\$1,823,367	(\$59,761)	
8792 Transfer of Apportionment from COE	\$3,265,000	\$3,035,772	\$3,131,147	\$95,375	
Total Local Revenues	\$9,317,200	\$9,704,389	\$9,798,430	\$94,041	
TOTAL REVENUES	\$90,777,020	\$89,533,266	\$92,065,188	\$2,531,922	
OTHER FINANCING SOURCES					
8919 All Other Interfund Transfers In	\$0	\$0	\$0	\$0	
8972 Proceeds from Capital Leases	\$0	\$0	\$0	\$0	
8980 Contributions to Restricted Prgs	\$0	\$0	\$0	\$0	
8998 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	\$0	
Total Other Financing Sources	\$0	\$0	\$0	\$0	
TOTAL REVENUES & OTHER SOURCES	\$90,777,020	\$89,533,266	\$92,065,188	\$2,531,922	\$1 variance due to rounding

PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT

GENERAL FUND 01

FISCAL YEAR 2018-19

Unaudited Actuals

	UNRESTRICTED/RESTRICTED				Comments
	Adopted Budget 19-20 6/25/2019 (A)	Budget 18-19 BR#3 6/11/2019 (B)	Unaudited Actuals 18-19 9/10/2019 (C)	Variance (C) - (B) (D)	
EXPENDITURES					
Certificated Salaries					
1100	Certificated Instructional	\$30,288,227	\$30,204,376	\$29,942,110	(\$262,266)
1200	Certificated Support	\$2,561,175	\$2,649,884	\$2,551,741	(\$98,143)
1300	Administrative	\$3,967,107	\$3,804,978	\$3,793,696	(\$11,282)
1900	Other Certificated	\$432,474	\$141,646	\$151,639	\$9,993
	Total Certificated Salaries	\$37,248,983	\$36,800,884	\$36,439,186	(\$361,698)
Classified Salaries					
2100	Instructional Assist	\$2,976,157	\$2,872,635	\$2,819,380	(\$53,255)
2200	Classified Support	\$4,174,909	\$4,065,476	\$4,006,510	(\$58,966)
2300	Administrative	\$928,592	\$906,575	\$908,984	\$2,409
2400	Clerical Salaries	\$3,337,092	\$3,339,971	\$3,287,233	(\$52,738)
2900	Other Classified	\$1,888,387	\$1,874,039	\$1,737,462	(\$136,577)
	Total Classified Salaries	\$13,305,137	\$13,058,696	\$12,759,569	(\$299,127)
Employee Benefits					
3100	STRS	\$8,929,079	\$8,726,302	\$11,241,865	\$2,515,563
3200	PERS	\$2,675,499	\$2,211,056	\$2,850,470	\$639,414
3300	OASDI/Medicare	\$1,556,483	\$1,472,362	\$1,417,232	(\$55,130)
3400	Health & Welfare	\$9,887,637	\$9,483,232	\$9,271,843	(\$211,389)
3500	State Unemployment Ins	\$24,911	\$24,585	\$23,294	(\$1,291)
3600	Workers Comp	\$1,122,197	\$1,148,943	\$1,129,445	(\$19,498)
3700	Retiree Benefits	\$16,420	\$16,420	\$15,781	(\$639)
3900	Cash In Lieu/Other	\$31,609	\$31,566	\$30,766	(\$800)
	Total Employee Benefits	\$24,243,835	\$23,114,466	\$25,980,696	\$2,866,230
Materials & Supplies					
4100	Approved Textbooks & Core Curr	\$898,840	\$1,211,135	\$857,658	(\$353,477)
4200	Books & Reference Materials	\$67,145	\$137,233	\$88,352	(\$48,881)
4300	Materials & Supplies	\$3,027,274	\$6,178,567	\$2,355,519	(\$3,823,048)
4400	Non-Capital Furniture & Equip	\$1,960,136	\$1,796,046	\$757,999	(\$1,038,047)
	Total Materials & Supplies	\$5,953,395	\$9,322,981	\$4,059,528	(\$5,263,453)
Services & Other Operating Exp					
5100	Sub-Agreements over \$25K	\$2,114,105	\$2,149,508	\$1,923,522	(\$225,986)
5200	Travel & Conferences (Mileage)	\$224,516	\$338,405	\$295,020	(\$43,385)
5300	Dues & Memberships	\$30,150	\$42,718	\$37,358	(\$5,360)
5400	Insurance	\$744,600	\$553,633	\$547,133	(\$6,500)
5500	Utilities	\$1,324,665	\$1,238,352	\$1,201,584	(\$36,768)
5600	Rentals, Leases & Repairs	\$575,841	\$717,635	\$489,953	(\$227,682)
5700	Direct Cost Transfer	(\$17,250)	(\$14,941)	(\$13,254)	\$1,687
5800	Professional Consulting/Other Operatin	\$84,023	\$369,614	\$291,162	(\$78,452)
5802-5809	Special Education Contracts	\$2,100,501	\$1,981,130	\$1,827,216	(\$153,914)
5810	Non-Public School (NPS)	\$1,586,600	\$1,256,343	\$1,117,220	(\$139,123)
5811	Non-Public Agency (NPA)	\$295,000	\$210,166	\$176,223	(\$33,943)
5813	A/E Fees Non-capital	\$0	\$5,000	\$0	
5817/8	SCOE Contracts	\$149,120	\$90,000	\$77,645	(\$12,355)
5821	Audit Costs	\$49,000	\$51,000	\$48,045	(\$2,955)
5822	Election Fees	\$0	\$47,038	\$47,037	(\$1)
5823	Legal Fees	\$220,200	\$220,300	\$277,561	\$57,261
5825	Advertisement Costs	\$21,130	\$23,830	\$17,517	(\$6,313)
5830	Professional Consulting Services	\$105,710	\$130,372	\$93,946	(\$36,426)
5839	Other Fees	\$155,850	\$174,151	\$170,308	(\$3,843)
5840	Computer Tech Related Services	\$6,551	\$6,507	\$6,375	(\$132)
5845	Field Trips	\$7,075	\$257,408	\$221,458	(\$35,950)
5849	Other Contract Services	\$822,483	\$1,241,090	\$1,101,700	(\$139,390)
5850	Other Operating Expenditures	\$263,905	\$234,183	\$230,255	(\$3,928)
5860-65	Other Employment Costs	\$28,190	\$28,793	\$27,006	(\$1,787)

PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT
GENERAL FUND 01
FISCAL YEAR 2018-19

		UNRESTRICTED/RESTRICTED				Comments
		Adopted Budget 19-20 6/25/2019 (A)	Budget 18-19 BR#3 6/11/2019 (B)	Unaudited Actuals 18-19 9/10/2019 (C)	Variance (C) - (B) (D)	
Unaudited Actuals						
EXPENDITURES (continued)						
5880	Other Administrative Charges	\$1,720	\$2,170	\$1,777	(\$393)	
5900	Communications/Telephone	\$184,006	\$178,268	\$198,713	\$20,445	
	Total Services and Other Operating Ex	\$11,077,691	\$11,532,673	\$10,412,480	(\$1,115,193)	
Capital Outlay						
6100	Land Improvements	\$0	\$45,000	\$0	(\$45,000)	
6200	Building Improvements	\$0	\$0	\$0	\$0	
6400	Capital Equipment	\$50,000	\$173,846	\$140,588	(\$33,258)	
6500	Capital Equipment Replace	\$54,078	\$74,162	\$73,679	(\$483)	
	Total Capital Outlay	\$104,078	\$293,008	\$214,267	(\$78,741)	
Indirect/Direct Cost						
7141	Other Tuition,ExCost/PmtDist	\$0	\$0	\$0	\$0	
7142	Other Tuition-Excess Cost to COE	\$80,000	\$70,000	\$77,888	\$7,888	
7211	Tsf of Pass-thru Revenues Charters	\$0	\$0	\$0	\$0	
7310	Indirect Cost GF	\$0	\$0	\$0	\$0	
7350	Indirect Cost - InterFund	(\$194,958)	(\$209,540)	(\$197,962)	\$11,578	
	Total Indirect	(\$114,958)	(\$139,540)	(\$120,074)	\$19,466	
TOTAL EXPENDITURES		\$91,818,161	\$93,983,168	\$89,745,652	(\$4,232,516)	
OTHER FINANCING USES						
7438	Debt Service - Principal	\$0	\$0	\$0	\$0	
7439	Debt Service - Interest	\$0	\$0	\$0	\$0	
7615	Transfer to Def Maintenance	\$0	\$0	\$0	\$0	
7619	All Other Inter-Fd Transfers	\$150,000	\$97,597	\$97,597	\$0	
	Total Financing Uses:	\$150,000	\$97,597	\$97,597	\$0	
TOTAL EXPENDITURES & OTHER USES		\$91,968,161	\$94,080,765	\$89,843,249	(\$4,232,516)	\$1 variance due to rounding
EXCESS OF REVENUES OVER EXPENSE		(\$1,191,141)	(\$4,547,499)	\$2,221,939	\$6,764,438	
COMPONENTS OF END FUND BALANCE						
NON-SPENDABLE:						
	Revolving Cash	\$27,200	\$31,200	\$30,700	(\$500)	
	Stores Inventory	\$0	\$0	\$32,831	\$32,831	
	Prepaid Expenditures	\$0	\$0	\$0	\$0	
	RESTRICTED	\$5,433,697	\$1,190,001	\$6,590,866	\$5,400,865	
	COMMITTED	\$0	\$0	\$0	\$0	
	ASSIGNED					
	Board Designated:					
	2% REU	\$1,839,364	\$1,881,615	\$1,796,865	(\$84,750)	
	One-time Pension Contingency	\$0	\$0	\$0	\$0	
	South County Consortium SOCC	\$955,852	\$810,152	\$839,636	\$29,484	
	Local Site Donations	\$0	\$0	\$355,295	\$355,295	
	Curriculum Adoptions	\$400,000	\$700,000	\$700,000	\$0	
		\$0	\$0	\$0	\$0	
	UNASSIGNED					
	Reserve for Economic Uncertainties	\$2,759,048	\$2,822,423	\$2,695,297	(\$127,126)	3% Reserves
	Available	\$4,963,583	\$3,365,054	\$4,528,395	\$1,163,341	
TOTAL ENDING FUND BALANCE:		\$16,378,744	\$10,800,445	\$17,569,885	\$6,769,441	\$ variance due to rounding

Note: \$1-2 variances due to rounding.