

Approval of the 2019-20 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 2019-20 Unaudited Actuals for the Petaluma City Elementary/Joint Union High School Districts

This agenda item presented for Board discussion and approval is the 2019-20 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. This report includes combined financial information for the following organizations:

- *Petaluma City Elementary School District*
 - *Sixth Grade Academy Charter*
 - *Penngrove Elementary Charter*
- *Petaluma Joint Union High School District*
 - *Mary Collins at Cherry Valley School Charter*
 - *Petaluma Accelerated Charter*
 - *Gateway to College Charter*

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, 2020:

- *Fund 01 (General Fund) \$17,684,150*
- *Fund 11 (Adult Education Fund) \$2,198,335*
- *Fund 13 (Cafeteria Fund) \$131,877*
- *Fund 14 (Deferred Maintenance Fund) \$4,544*
- *Fund 21 (Building Fund) \$15,951,325*
- *Fund 25 (Capital Facilities Fund) \$1,945,717*
- *Fund 40 (Reserve for Capital Outlay) \$2,081,870*
- *Fund 51 (Bond Interest & Redemption Fund) \$10,085,490*
- *Fund 63 (Enterprise Fund) \$10,653*
- *Fund 67 (Self Insurance Fund) \$506,303*
- *Fund 73 (Foundation/Trust) \$116,320*

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. Unrestricted Revenues:

- Interest earnings came in lower due to lower 4th quarter interest rates.*
- Lottery earnings (Prop 20 and non-Prop 20) came in significantly lower based on estimated final 4th QTR rates from the State and **reductions** in Lottery sales due to the COVID-19 pandemic.*
- Leases and Rental income and the Transportation Billback were both impacted by the shelter-in-place order in response to the COVID-19 Pandemic beginning on March 18th.*
- Local Control Funding Formula (LCFF):*
 - 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 \$<137,443> and is due in part to prior year adjustments in State Aid and an increase in the In-Lieu tax transfer to Live Oak Independent Charter.*

2. Unrestricted Expenditures:

- Certificated Salaries came in lower in part due to open positions. However, the District experienced significantly lower than anticipated home/hospital costs, substitute costs, and summer schools costs due to the shelter-in-place order in response to the COVID-19 Pandemic beginning on March 18th.*
- Administrative salaries came in lower due to lower than anticipated interim certificated administrator costs for leaves of absence.*
- Classified salaries were also lower due to shelter-in-place order in response to the COVID-19 pandemic beginning on March 18th which resulted in 3 ½ months without substitutes, a temporary freeze on spending due to the economic crises that was anticipated and significantly less extra-duty/hire and overtime costs.*
- Employee Benefits** were proportionately impacted due to the reduction in both certificated and classified salaries as well as open positions that were not filled.*
- Materials and Supplies** had a significant variance due, in part, to local donations and site budgets that create carryover of approx. \$389,000. However,*

the greatest impact was due to the shelter-in-place order and the closing of schools who moved to Distance Learning after Spring Break in March. This shift in education in response to the pandemic brought the majority of spending from the schools and departments to a stand-still. In addition, the looming economic crisis and May Revise further necessitated a reduction in all non-essential spending other than those PPE items necessary to protect staff who were still working.

- f) *Variances in **Other Operating Expenditures** were due to various factors including:*
 - i. *Impacts of COVID 19 and the shelter in place order that eliminated various activities after March 13th:*
 - 1. *Travel & Conferences*
 - 2. *Field Trips*
 - 3. *Graduation/Promotion expenditures (5600)*
 - 4. *Professional Development*
 - 5. *Site Funded contracts (Outdoor Ed, Music, Etc.)*
 - 6. *Transportation costs (First Student contracts)*
 - 7. *Summer School*
 - 8. *Copier Replacement deferred to 2020-21*
 - ii. *The elimination of e-rate credits*
 - iii. *The closure of Gateway to College and final contracts with the Santa Rosa Junior College*

3. Restricted Revenues:

- a) *Fluctuations in Board and Care reimbursement from the SELPA (90% of costs)*
- b) *Deferred Revenue for Federal Preschool Grant*
- c) *Lottery earnings significantly lower based on estimated final 4th QTR rates from the State and **reductions** in Lottery sales due to the COVID-19 pandemic.*
- d) *Elimination of PERS on Behalf of calculations by the State (8590)*
- e) *Deferred Revenue for both State and Federal programs*
- f) *Reduced fueling billback to First Student and the City due to shelter-in-place and pandemic*
- g) *Reduced childcare fees due to shelter-in-place and pandemic*
- h) *Lower final SELPA and AB602 Special Education funds*
- i) *Reduced contribution to Special Education due in part to lower NPS/NPA expenditures*

4. Restricted Expenditures:

- a) *Across-the-board reductions in Restricted Expenditures due in large part due to the shelter-in-place order and the closing of schools who moved to Distance Learning after Spring Break in March. This shift in education in response to the pandemic brought the majority of spending from the schools and departments to a stand-still. In addition, the looming economic crisis and May Revise further necessitated a reduction in all non-essential spending other than those PPE items necessary to protect staff who were still working.*
- b) *STRS 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 CalSTRS (3100) on behalf of the LEA employees. Therefore, as part of the fiscal year end closing process, the District is required to recognize the State's on-behalf pension contribution to CalSTRS as a STRS expenditure in the Restricted General Fund, with a corresponding credit to State Revenue (8590) in which the net effect to fund balance is zero. These calculations can create a significant variance in the*

3100 area of the budget as the calculations fluctuate base on final salaries. In addition, this year the State eliminated the requirement to recognize the PERS on behalf, which created a reduction in anticipated PERS expenditures as well as the corresponding State Revenue (8590). It is important to remember that these fluctuation in STRS and PERS rates are offset 100% by recognizing State revenue and therefore do not have any negative impact on the ending fund balance or on cash flow.

5. 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 \$6,380,670

b) **Committed:** NONE

c) **Assigned:**

- i. The District is recommending several Board designated set-asides.
 1. 2% Reserve for Economic Uncertainties \$1,867,784
 2. South County Consortium Reserves \$926,393
 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.\$388,081

Total Assigned: \$3,182,258

d) **Unassigned:**

- i. The district continues to maintain 3% reserve for economic uncertainty required by the State of California \$2,801,675
- ii. Available reserves are that amount over all of the other reserves. However, these are considered one-time. \$5,270,772

Submitted/Recommended by:

Chris Thomas, Chief Business Official

Recommendation:

Approval of the 2019-20 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, 2020 are as follows:

Reserves and Components of Ending Fund Balance:

Non-Spendable:	
Revolving cash	\$ 30,700
Stores (Fuel/Oil Inventory)	\$ 18,076
Prepaid Expenditures	\$ 0
Restricted	\$ 6,380,670
Committed	\$ 0
Assigned	
2% Reserve of Economic Uncertainties	\$ 1,867,784
South County Consortium EFB	\$ 926,393
Local site donation	\$ 388,081
Unassigned	
Reserve for Economic Uncertainty (REU)	\$ 2,801,675 3%
Available	<u>\$ 5,270,772</u>
Total Ending Fund Balance	\$17,684,150

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

Comparative Spreadsheets
Certification
General Fund
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PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT

GENERAL FUND 01

FISCAL YEAR 2019-20

Unaudited Actuals

	UNRESTRICTED					Comments
	Adopted Budget 20-21 6/23/2020 (A)	45- Budget Revision 6/9/2020 (B)	Budget 19-20 BR#3 6/11/2019 (C)	Unaudited Actuals 19-20 9/10/2019 (D)	Variance (D) - (C) (E)	
	7136	7096	7168	7168	0	
BEGINNING FUND BALANCE:	\$9,882,734	\$11,285,404	\$10,946,191	\$10,946,189	(\$2)	BFB Updated for Column A
REVENUES						
Local Control Funding Formula (LCFF)						
8011 State Aid	\$21,793,219	\$26,995,075	\$26,952,613	\$25,547,981	(\$1,404,632)	Calculate final LCFF including all internal charters and SOCC Est. PY Adjustments State Aid
8012 Educaiton Protection Account	\$5,187,644	\$4,925,477	\$5,096,301	\$2,687,433	(\$2,408,868)	
8019 State Aid - Prior Year	\$42,000	\$42,000	\$42,000	\$23,586	(\$18,414)	
8021 Homeowners Exemptions	\$245,000	\$245,000	\$238,077	\$242,269	\$4,192	
8029 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	\$0	
8041 Secured	\$33,200,000	\$33,200,000	\$32,700,058	\$32,345,218	(\$354,840)	
8042 Unsecured	\$1,230,000	\$1,230,000	\$1,264,199	\$1,483,275	\$219,076	
8043 Prior Year Taxes	\$0	\$0	\$0	\$14,355	\$14,355	
8044 Supplemental	\$675,000	\$675,000	\$696,779	\$766,505	\$69,726	
8045 ERAF	\$2,600,000	\$2,600,000	\$2,915,523	\$3,266,133	\$350,610	
8047 Community Redevelopment Funds	\$600,000	\$600,000	\$1,527,994	\$4,973,754	\$3,445,760	Per Final tax information SCOE
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)	(\$1,490,876)	(\$1,545,284)	(\$54,408)	Charter School Transfers
8097 Property Tax Transfers	\$0	\$0	\$0	\$0	\$0	
Total LCFF	\$64,042,975	\$68,975,684	\$69,942,668	\$69,805,225	(\$137,443)	Net change in LCFF/PY Adjust
Federal Revenues						
8181 Spec Ed Entitlement (IDEA)	\$0	\$0	\$0	\$0	\$0	
8182 Spec Ed Discretionary Grant	\$0	\$0	\$0	\$0	\$0	
8287 Pass-thru Rev from Federal Sources	\$0	\$0	\$0	\$0	\$0	
8290 All Other Federal Revenue	\$15,000	\$15,000	\$35,428	\$39,343	\$3,915	MAA funds
Total Federal Revenues	\$15,000	\$15,000	\$35,428	\$39,343	\$3,915	
State Revenues						
8550 Mandated Cost Reimbursements	\$277,812	\$308,262	\$311,313	\$311,309	(\$4)	Final 4th Qtr Estimates State Assessment Apport.
8560 Lottery (Non-Prop 20)	\$1,172,000	\$1,172,000	\$1,243,797	\$1,164,490	(\$79,307)	
8590 All Other State Revenues	\$23,000	\$23,000	\$23,000	\$24,005	\$1,005	
Total State Revenues	\$1,472,812	\$1,503,262	\$1,578,110	\$1,499,804	(\$78,306)	
Local Revenues						
8621 Parcel Tax	\$0	\$0	\$0	\$0	\$0	Reduced Rent due to COVID19 per actuals Final Transp. Billback-Districts Live Oak Billback Final Local Donations
8631 Sale of Equipment/Supplies	\$0	\$0	\$0	\$0	\$0	
8650 Leases and Rentals	\$155,000	\$155,000	\$155,000	\$129,937	(\$25,063)	
8660 Interest Earnings	\$412,000	\$412,000	\$481,800	\$456,187	(\$25,613)	
8677 Interagency Services Between LEAs	\$398,825	\$398,825	\$338,128	\$284,799	(\$53,329)	
8689 All Other Fees & Contracts	\$24,000	\$24,000	\$24,000	\$23,744	(\$256)	
8699 Other Local Revenues	\$143,543	\$143,543	\$521,820	\$557,244	\$35,424	
8792 Transfer of Apportionment from COE	\$0	\$0	\$0	\$0	\$0	
Total Local Revenues	\$1,133,368	\$1,133,368	\$1,520,748	\$1,451,911	(\$68,837)	
TOTAL REVENUES	\$66,664,155	\$71,627,314	\$73,076,954	\$72,796,283	(\$280,671)	
OTHER FINANCING SOURCES						
8919 All Other Interfund Transfers In	\$0	\$0	\$0	\$0	\$0	Special Ed/RRM Contribution
8972 Proceeds from Capital Leases	\$0	\$0	\$0	\$0	\$0	
8980 Contributions to Restricted Prgs	(\$15,587,666)	(\$15,587,666)	(\$15,350,761)	(\$15,060,933)	\$289,828	
8998 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	\$0	\$0	
Total Other Financing Sources	(\$15,587,666)	(\$15,587,666)	(\$15,350,761)	(\$15,060,933)	\$289,828	
TOTAL REVENUES & OTHER SOURCES	\$51,076,489	\$56,039,648	\$57,726,193	\$57,735,350	\$9,157	

PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT

GENERAL FUND 01

FISCAL YEAR 2019-20

Unaudited Actuals

EXPENDITURES

		UNRESTRICTED					Comments
		Adopted Budget 20-21 6/23/2020 (A)	45- Budget Revision 6/9/2020 (B)	Budget 19-20 BR#3 6/11/2019 (C)	Unaudited Actuals 19-20 9/10/2019 (D)	Variance (D) - (C) (E)	
Certificated Salaries							
1100	Certificated Instructional	\$23,513,500	\$23,513,500	\$24,244,347	\$24,056,724	(\$187,623)	Open Pos., HH, & Sub costs
1200	Certificated Support	\$1,386,356	\$1,386,356	\$1,449,009	\$1,445,673	(\$3,336)	Open positions, hourly
1300	Administrative	\$3,355,889	\$3,355,889	\$3,418,484	\$3,401,636	(\$16,848)	Admin Interim costs due to LOA
1900	Other Certificated	\$137,969	\$137,969	\$140,339	\$151,070	\$10,731	Per Actuals
Total Certificated Salaries		\$28,393,714	\$28,393,714	\$29,252,179	\$29,055,103	(\$197,076)	
Classified Salaries							
2100	Instructional Assist	\$209,378	\$209,378	\$209,953	\$206,405	(\$3,548)	Per Actuals
2200	Classified Support	\$2,796,729	\$2,796,729	\$2,715,135	\$2,601,497	(\$113,638)	Open Positions-Custodians
2300	Administrative	\$678,531	\$678,531	\$682,228	\$617,775	(\$64,453)	Open Classified Director Pos.
2400	Clerical Salaries	\$3,009,626	\$3,009,626	\$3,062,969	\$2,981,862	(\$81,107)	Open Positions & sub costs
2900	Other Classified	\$1,355,030	\$1,355,030	\$1,410,625	\$1,344,832	(\$65,793)	Open MFT Interm positions
Total Classified Salaries		\$8,049,294	\$8,049,294	\$8,080,910	\$7,752,371	(\$328,539)	
Employee Benefits							
3100	STRS	\$4,551,694	\$4,551,694	\$4,925,073	\$4,894,294	(\$30,779)	Per Salaries above
3200	PERS	\$1,627,488	\$1,627,488	\$1,475,033	\$1,430,429	(\$44,604)	Per Salaries above
3300	OASDI/Medicare	\$1,045,751	\$1,045,751	\$1,019,206	\$968,971	(\$50,235)	Per Salaries above
3400	Health & Welfare	\$6,571,293	\$6,571,293	\$6,679,310	\$6,629,997	(\$49,313)	Open Positions
3500	State Unemployment Ins	\$18,199	\$18,199	\$18,059	\$17,391	(\$668)	Per Salaries above
3600	Workers Comp	\$804,964	\$804,964	\$832,717	\$840,498	\$7,781	Reconcile GL Adjustments
3700	Retiree Benefits	\$16,420	\$16,420	\$16,420	\$15,251	(\$1,169)	Per Salaries above
3900	Cash In Lieu/Other	\$27,393	\$27,393	\$28,007	\$26,946	(\$1,061)	Per Salaries above
Total Employee Benefits		\$14,663,202	\$14,663,202	\$14,993,825	\$14,823,777	(\$170,048)	
Materials & Supplies							
4100	Approved Textbooks & Core Curr	\$10,055	\$10,055	\$164,751	\$178,176	\$13,425	Final Textbook Adoptions
4200	Books & Reference Materials	\$25,352	\$25,352	\$34,521	\$27,683	(\$6,838)	Local Site/Dept carryover
4300/4700	Materials & Supplies	\$1,174,553	\$1,174,553	\$1,736,207	\$1,197,786	(\$538,421)	Local Site/Dept carryover
4400	Non-Capital Furniture & Equip	\$109,656	\$109,656	\$258,187	\$241,295	(\$16,892)	Per actuals
Total Materials & Supplies		\$1,319,616	\$1,319,616	\$2,193,666	\$1,644,940	(\$548,726)	
Services & Other Operating Exp							
5100	Sub-Agreements over \$25K	\$632,500	\$632,500	\$813,300	\$803,883	(\$9,417)	Final 1st Student Transp. Costs
5200	Travel & Conferences (Mileage)	\$89,226	\$89,226	\$125,473	\$103,928	(\$21,545)	Local Site/Dept carryover
5300	Dues & Memberships	\$24,590	\$24,590	\$27,090	\$21,166	(\$5,924)	Per actuals
5400	Insurance	\$958,500	\$958,500	\$744,559	\$739,558	(\$5,001)	Unused Deductables
5500	Utilities	\$1,463,413	\$1,463,413	\$1,376,257	\$1,380,337	\$4,080	1.4% variance
5600	Rentals, Leases & Repairs	\$216,812	\$216,812	\$263,575	\$138,596	(\$124,979)	Reduced copier usage/graduate
5700	Direct Cost Transfers	\$231,282	\$231,282	\$279,305	\$258,908	(\$20,397)	Field Trip/Bus Costs
5800	Professional Consulting/Other Operatin	\$53,165	\$53,165	\$78,715	\$48,055	(\$30,660)	Site Budgets
5802-5809	Special Education Contracts	\$0	\$0	\$4,000	\$0	(\$4,000)	Translation Costs
5810/5811	Non-Public School (NPS)/Agency (NPA	\$0	\$0	\$0	\$0	\$0	
5813	A/E Fees Non-capital	\$0	\$0	\$0	\$0	\$0	
5814	Inspection Fees	\$2,000	\$2,000	\$2,000	\$1,080	(\$920)	
5817/8	SCOE Contracts	\$96,000	\$96,000	\$92,000	\$76,516	(\$15,484)	Per actuals
5821	Audit Costs	\$49,000	\$49,000	\$49,000	\$48,000	(\$1,000)	Per actuals
5822	Election Fees	\$50,000	\$50,000	\$0	\$0	\$0	
5823	Legal Fees	\$147,200	\$147,200	\$164,300	\$150,584	(\$13,716)	Per actuals
5824	Repayment of Apportionment	\$0	\$0	\$0	\$0	\$0	
5825	Advertisement Costs	\$12,500	\$12,500	\$20,505	\$10,355	(\$10,150)	Per actuals
5830	Professional Consulting Services	\$9,000	\$9,000	\$28,570	\$73,835	\$45,265	Parcel Tax Consultants
5839	Other Fees	\$115,250	\$115,250	\$133,188	\$138,314	\$5,126	Parcel tax fees
5840	Computer Tech Related Services	\$6,900	\$6,900	\$6,900	\$6,855	(\$45)	Per actuals
5845	Field Trips	\$7,225	\$7,225	\$110,135	\$79,993	(\$30,142)	Local Site Donations
5849	Other Contract Services	\$257,140	\$257,140	\$319,757	\$284,155	(\$35,602)	Per actuals
5850	Other Operating Expenditures	\$51,600	\$51,600	\$120,555	\$133,349	\$12,794	Gateway to College contract

PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT

GENERAL FUND 01

FISCAL YEAR 2019-20

Unaudited Actuals		UNRESTRICTED					Comments
		Adopted Budget 20-21 6/23/2020 (A)	45- Budget Revision 6/9/2020 (B)	Budget 19-20 BR#3 6/11/2019 (C)	Unaudited Actuals 19-20 9/10/2019 (D)	Variance (D) - (C) (E)	
5860-65	Other Employment Costs	\$20,840	\$20,840	\$26,190	\$15,649	(\$10,541)	Per actuals
5890	Other Government Fees	0	\$0	136	249	\$113	
5900	Communications/Telephone	\$154,053	\$154,053	\$168,167	\$236,312	\$68,145	Lower E-rate Credits
Total Services and Other Operating Exp		\$4,648,196	\$4,648,196	\$4,953,677	\$4,749,677	(\$204,000)	
Capital Outlay							
6100	Land Improvements	\$0	\$0	\$0	\$0	\$0	
6200	Building Improvements	\$0	\$0	\$0	\$0	\$0	
6400	Capital Equipment	\$0	\$0	\$0	\$0	\$0	
6500	Capital Equipment Replace	\$42,000	\$42,000	\$84,250	\$58,796	(\$25,454)	Per Actuals-Copiers
Total Capital Outlay		\$42,000	\$42,000	\$84,250	\$58,796	(\$25,454)	
Indirect/Direct Cost							
7141	Other Tuition,ExCost/PmtDist	\$0	\$0	\$0	\$0	\$0	
7142	Other Tuition-Excess Cost to COE	\$0	\$0	\$0	\$6,930	\$6,930	SCOE Alt Ed Transfer
7211	Tsf of Pass-thru Revenues Charters	\$0	\$0	\$0	\$0	\$0	
7310	Indirect Cost GF	(\$665,769)	(\$665,769)	(\$730,792)	(\$679,943)	\$50,849	Indirect rate @ 6.29%
7350	Indirect Cost - InterFund	(\$145,616)	(\$145,616)	(\$188,065)	(\$170,130)	\$17,935	Indirect rate FD 11/13 @ 5%
Total Indirect		(\$811,385)	(\$811,385)	(\$918,857)	(\$843,143)	\$75,714	
TOTAL EXPENDITURES		\$56,304,637	\$56,304,637	\$58,639,650	\$57,241,521	(\$1,398,129)	
OTHER FINANCING USES							
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	\$150,000	\$154,614	\$4,614	Contribution to Supper Prog.
Total Financing Uses:		\$275,000	\$175,000	\$150,000	\$154,614	\$4,614	
TOTAL EXPENDITURES & OTHER USES		\$56,579,637	\$56,479,637	\$58,789,650	\$57,396,135	(\$1,393,515)	\$1 variance due to rounding
EXCESS OF REVENUES OVER EXPENSE		(\$5,503,148)	(\$439,989)	(\$1,063,457)	\$339,215	\$1,402,672	\$1 variance due to rounding
COMPONENTS OF END FUND BALANCE							
NON-SPENDABLE:							
	Revolving Cash	\$27,200	\$27,200	\$27,200	\$30,700	\$3,500	
	Stores Inventory	\$0	\$0	\$0	\$0	\$0	
	Prepaid Expenditures	\$0	\$0	\$0	\$0	\$0	
RESTRICTED		\$0	\$0	\$0	\$0	\$0	
COMMITTED		\$0	\$0	\$0	\$0	\$0	
ASSIGNED							
Board Designated:							
	2% REU	\$666,164	\$1,955,189	\$2,093,652	\$1,867,784	(\$225,868)	
	One-time Pension Contingency	\$0	\$0	\$0	\$0	\$0	
	South County Consortium SOCC	\$897,150	\$897,150	\$865,930	\$926,393	\$60,463	
	Local Site Donations	\$0	\$0	\$0	\$388,081	\$388,081	
	Curriculum Adoptions	\$0	\$0	\$0	\$0	\$0	
		\$0	\$0	\$0	\$0	\$0	
UNASSIGNED							
	Reserve for Economic Uncertainties Available	\$2,789,073	\$2,932,784	\$3,140,478	\$2,801,675	(\$338,803)	3% Reserve
		(\$1)	\$5,033,092	\$3,755,474	\$5,270,772	\$1,515,298	
TOTAL ENDING FUND BALANCE:		\$4,379,586	\$10,845,415	\$9,882,734	\$11,285,404	\$1,402,670	\$1 variance due to rounding

Note: \$1 variances due to rounding.

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PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT

GENERAL FUND 01

FISCAL YEAR 2019-20

Unaudited Actuals

	RESTRICTED					Comments
	Adopted Budget 20-21 6/23/2020 (A)	45- Budget Revision 6/9/2020 (B)	Budget 19-20 BR#3 6/11/2019 (C)	Unaudited Actuals 19-20 9/10/2019 (D)	Variance (D) - (C) (E)	
	7136	7096	7168	7168	0	
BEGINNING FUND BALANCE:	\$169,999	\$6,398,746	\$6,623,697	\$6,623,697	\$0	BFB Updated
REVENUES						
Local Control Funding Formula (LCFF)						
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 T	\$0	\$0	\$0	\$0	\$0	
8097 Property Tax Transfers	\$841,229	\$841,229	\$841,229	\$878,096	\$36,867	Special Ed.
Total LCFF	\$841,229	\$841,229	\$841,229	\$878,096	\$36,867	
Federal Revenues						
8181 Spec Ed Entitlement (IDEA)	\$1,675,688	\$1,675,688	\$1,740,201	\$1,725,813	(\$14,388)	Final per SELPA
8182 Spec Ed Discretionary Grant	\$372,479	\$372,479	\$425,859	\$234,396	(\$191,463)	Board & Care Reimb.
8287 Pass-thru Revenues from Fed	\$0	\$0	\$0	\$0	\$0	
8290 All Other Federal Revenue	\$1,422,670	\$5,678,950	\$1,864,589	\$1,508,456	(\$356,133)	Deferred Revenue
Total Federal Revenues	\$3,470,837	\$7,727,117	\$4,030,649	\$3,468,665	(\$561,984)	
State Revenues						
8550 Mandated Cost Reimbursements	\$0	\$0	\$0	\$0	\$0	
8560 Lottery (Prop 20)	\$482,800	\$482,800	\$528,242	\$404,030	(\$124,212)	Final 4th Qtr Est.
8590 All Other State Revenues	\$7,199,740	\$7,833,829	\$8,924,159	\$6,728,315	(\$2,195,844)	CalSTRS on Behalf
Total State Revenues	\$7,682,540	\$8,316,629	\$9,452,401	\$7,132,345	(\$2,320,056)	
Local Revenues						
8621 Parcel Tax	\$1,975,000	\$1,975,000	\$1,975,000	\$1,953,698	(\$21,302)	Final Receipts
8625 Community Redevelopment Fun	\$0	\$0	\$0	\$0	\$0	
8660 Interest Earnings	\$0	\$0	\$0	\$0	\$0	
8677 Interagency Services Between L	\$1,978,497	\$1,978,497	\$1,640,748	\$1,595,937	(\$44,811)	SOCC Billback
8689 All Other Fees & Contracts	\$565,000	\$565,000	\$580,000	\$475,297	(\$104,703)	Fuel & childcare rev.
8699 Other Local Revenues	\$488,732	\$488,732	\$1,674,510	\$1,512,739	(\$161,771)	Adj for PY One-time
8792 Transfer of Apportionment from C	\$3,629,950	\$3,629,950	\$3,893,946	\$3,690,382	(\$203,564)	Final AB602 SELPA
Total Local Revenues	\$8,637,179	\$8,637,179	\$9,764,204	\$9,228,053	(\$536,151)	
TOTAL REVENUES	\$20,631,785	\$25,522,154	\$24,088,483	\$20,707,159	(\$3,381,324)	
OTHER FINANCING SOURCES						
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	\$15,350,761	\$15,060,933	(\$289,828)	Special Ed/RRM
8998 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	\$0	\$0	
Total Other Financing Sources	\$15,587,666	\$15,587,666	\$15,350,761	\$15,060,933	(\$289,828)	
TOTAL REVENUES & OTHER SOURCES	\$36,219,451	\$41,109,820	\$39,439,244	\$35,768,092	(\$3,671,152)	

PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT

GENERAL FUND 01

FISCAL YEAR 2019-20

Unaudited Actuals

EXPENDITURES

		RESTRICTED					Comments
		Adopted Budget 20-21 6/23/2020 (A)	45- Budget Revision 6/9/2020 (B)	Budget 19-20 BR#3 6/11/2019 (C)	Unaudited Actuals 19-20 9/10/2019 (D)	Variance (D) - (C) (E)	
Certificated Salaries							
1100	Certificated Instructional	\$7,669,031	\$7,669,031	\$7,492,592	\$7,430,867	(\$61,725)	Per Actuals
1200	Certificated Support	\$1,473,385	\$1,473,385	\$1,373,301	\$1,331,214	(\$42,087)	Per Actuals
1300	Administrative	\$744,000	\$744,000	\$695,006	\$705,366	\$10,360	Per Actuals
1900	Other Certificated	\$0	\$0	\$259,429	\$251,218	(\$8,211)	Per Actuals
Total Certificated Salaries		\$9,886,416	\$9,886,416	\$9,820,328	\$9,718,665	(\$101,663)	
Classified Salaries							
2100	Instructional Assist	\$3,070,221	\$3,070,221	\$2,845,434	\$2,732,681	(\$112,753)	Open Pos/Sub costs
2200	Classified Support	\$1,391,842	\$1,391,842	\$1,459,573	\$1,388,354	(\$71,219)	Open Pos/Sub costs
2300	Administrative	\$502,000	\$502,000	\$241,300	\$237,064	(\$4,236)	Per Actuals
2400	Clerical Salaries	\$307,278	\$307,278	\$342,272	\$283,704	(\$58,568)	Open Pos/Sub costs
2900	Other Classified	\$711,253	\$711,253	\$755,883	\$782,581	\$26,698	Per Actuals
Total Classified Salaries		\$5,982,594	\$5,982,594	\$5,644,462	\$5,424,384	(\$220,078)	
Employee Benefits							
3100	STRS	\$7,081,760	\$7,081,760	\$7,143,721	\$6,114,152	(\$1,029,569)	STRS On-Behalf Calc
3200	PERS	\$1,994,330	\$1,994,330	\$1,805,414	\$962,986	(\$842,428)	PERS On-Behalf Calc
3300	OASDI/Medicare	\$608,933	\$608,933	\$557,013	\$509,682	(\$47,331)	
3400	Health & Welfare	\$3,159,237	\$3,159,237	\$2,790,735	\$2,731,780	(\$58,955)	
3500	State Unemployment Ins	\$7,946	\$7,946	\$7,726	\$7,113	(\$613)	
3600	Workers Comp	\$372,734	\$372,734	\$348,368	\$336,637	(\$11,731)	
3700	Retiree Benefits	\$0	\$0	\$0	\$0	\$0	
3900	Cash In Lieu/Other	\$8,379	\$8,379	\$7,741	\$7,723	(\$18)	
Total Employee Benefits		\$13,233,319	\$13,233,319	\$12,660,718	\$10,670,073	(\$1,990,645)	
Materials & Supplies							
4100	Approved Textbooks & Core Cur	\$478,800	\$478,800	\$1,231,134	\$714,393	(\$516,741)	Site/Department
4200	Books & Reference Materials	\$13,450	\$13,450	\$76,162	\$58,853	(\$17,309)	Site/Department
4300/4700	Materials & Supplies	\$1,684,786	\$4,528,370	\$5,871,650	\$1,624,342	(\$4,247,308)	Site/Department
4400	Non-Capital Furniture & Equip	\$143,373	\$2,143,373	\$1,681,485	\$460,658	(\$1,220,827)	Site/Department
Total Materials & Supplies		\$2,320,409	\$7,163,993	\$8,860,431	\$2,858,246	(\$6,002,185)	
Services & Other Operating Exp							
5100	Sub-Agreements over \$25K	\$1,026,127	\$1,072,912	\$1,329,401	\$979,906	(\$349,495)	Special Ed Contracts
5200	Travel & Conferences (Mileage)	\$46,336	\$46,336	\$134,577	\$81,384	(\$53,193)	Site/Department
5300	Dues & Memberships	\$2,400	\$2,400	\$25,856	\$17,408	(\$8,448)	Site/Department
5400	Insurance	\$0	\$0	\$0	\$0	\$0	
5500	Utilities	\$14,700	\$14,700	\$30,402	\$31,438	\$1,036	
5600	Rentals, Leases & Repairs	\$188,926	\$188,926	\$726,665	\$664,037	(\$62,628)	No Graduation/Prom
5700	Direct Cost Transfers	(\$244,932)	(\$244,932)	(\$296,406)	(\$270,315)	\$26,091	
5800	Professional Consulting/Other O	\$12,024	\$12,024	\$197,709	\$119,017	(\$78,692)	Athletics
5802-5809	Special Education Contracts	\$1,083,507	\$1,083,507	\$2,326,895	\$2,017,285	(\$309,610)	Special Ed
5810/5811	Non-Public School (NPS)/Agenc	\$1,422,000	\$1,422,000	\$1,572,763	\$1,300,107	(\$272,656)	Special Ed
5813	A/E Fees Non-capital	\$0	\$0	\$0	\$0	\$0	
5814	Inspections	\$40,640	\$40,640	\$49,120	\$49,120	\$0	
5817/8	SCOE Contracts	\$0	\$0	\$0	\$0	\$0	
5821	Audit Costs	\$0	\$0	\$0	\$0	\$0	
5822	Election Fees	\$0	\$0	\$0	\$0	\$0	
5823	Legal Fees	\$43,500	\$43,500	\$48,612	\$52,456	\$3,844	Spec Ed Legal Costs
5824	Repayment of Apportionment	\$0	\$0	\$3,512	\$5,454	\$1,942	
5825	Advertisement Costs	\$500	\$500	\$425	\$0	(\$425)	Per Actuals
5830	Professional Consulting Services	\$97,867	\$97,867	\$220,903	\$136,332	(\$84,571)	Per Actuals
5839	Other Fees	\$63,198	\$63,198	\$82,821	\$70,361	(\$12,460)	Per Actuals
5840	Computer Tech Related Services	\$0	\$0	\$0	\$0	\$0	
5845	Field Trips	\$0	\$0	\$75,796	\$45,352	(\$30,444)	Per Actuals
5849	Other Contract Services	\$398,359	\$398,359	\$1,162,219	\$1,022,598	(\$139,621)	Per Actuals
5850	Other Operating Expenditures	\$14,000	\$14,000	\$157,163	\$27,947	(\$129,216)	Gateway

PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT

GENERAL FUND 01

FISCAL YEAR 2019-20

Unaudited Actuals

	RESTRICTED					Comments
	Adopted Budget 20-21 6/23/2020 (A)	45- Budget Revision 6/9/2020 (B)	Budget 19-20 BR#3 6/11/2019 (C)	Unaudited Actuals 19-20 9/10/2019 (D)	Variance (D) - (C) (E)	
EXPENDITURES (continued)						
5860-65 Other Employment Costs	\$0	\$0	\$5,000	\$1,442	(\$3,558)	Per Actuals
5890 Othe Government Fees	\$1,500	\$1,500	\$1,500	\$1,250	(\$250)	Per Actuals
5900 Communications/Telephone	\$10,292	\$10,292	\$13,884	\$10,424	(\$3,460)	Per Actuals
Total Services and Other Operat	\$4,220,944	\$4,267,729	\$7,868,817	\$6,363,003	(\$1,505,814)	
Capital Outlay						
6100 Land Improvements	\$0	\$0	\$44,870	\$36,704	(\$8,166)	Site Improvements
6200 Building Improvements	\$0	\$0	\$0	\$0	\$0	
6400 Capital Equipment	\$0	\$0	\$141,524	\$101,769	(\$39,755)	CTE
6500 Capital Equipment Replace	\$0	\$0	\$41,000	\$55,256	\$14,256	CTE
Total Capital Outlay	\$0	\$0	\$227,394	\$193,729	(\$33,665)	
Indirect/Direct Cost						
7141 Other Tuition,ExCost/PmtDist	\$0	\$0	\$0	\$0	\$0	
7142 Other Tuition-Excess Cost to CO	\$80,000	\$80,000	\$80,000	\$85,000	\$5,000	SOCC Facilities
7211 Tsf of Pass-thru Rev Charter	\$0	\$0	\$0	\$0	\$0	
7310 Indirect Cost GF	\$665,769	\$665,769	\$730,792	\$679,943	(\$50,849)	Lower Grant Expend.
7350 Indirect Cost - InterFund	\$0	\$0	\$0	\$0	\$0	
Total Indirect	\$745,769	\$745,769	\$810,792	\$764,943	(\$45,849)	
TOTAL EXPENDITURES	\$36,389,451	\$41,279,820	\$45,892,942	\$35,993,043	(\$9,899,899)	
OTHER FINANCING USES						
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	
TOTAL EXPENDITURES & OTHER USES	\$36,389,451	\$41,279,820	\$45,892,942	\$35,993,043	(\$9,899,899)	
EXCESS OF REVENUES OVER EXPENSE	(\$170,000)	(\$170,000)	(\$6,453,698)	(\$224,951)	\$6,228,747	
COMPONENTS OF END FUND BALANCE						
NON-SPENDABLE:						
Revolving Cash	\$0	\$0	\$0	\$0	\$0	
Stores Inventory	\$0	\$0	\$0	\$18,076	\$18,076	Fuel/oil Inventory
Prepaid Expenditures	\$0	\$0	\$0	\$0	\$0	
RESTRICTED	(\$1)	\$6,228,746	\$169,999	\$6,380,670	\$6,210,671	2019-20 Carryover
COMMITTED	\$0	\$0	\$0	\$0	\$0	
ASSIGNED						
Board Designated:						
2% REU	\$0	\$0	\$0	\$0	\$0	
One-time Pension Contingency	\$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	
UNASSIGNED						
Reserve for Economic Uncertainties	\$0	\$0	\$0	\$0	\$0	
Available	\$0	\$0	\$0	\$0	\$0	
TOTAL ENDING FUND BALANCE:	(\$1)	\$6,228,746	\$169,999	\$6,398,746	\$6,228,747	

Note: \$1 variances due to rounding.

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PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT

GENERAL FUND 01
FISCAL YEAR 2019-20

Unaudited Actuals

	UNRESTRICTED/RESTRICTED					Comments
	Adopted Budget 20-21 6/23/2020 (A)	45- Budget Revision 6/9/2020 (B)	Budget 19-20 BR#3 6/11/2019 (C)	Unaudited Actuals 19-20 9/10/2019 (D)	Variance (D) - (C) (E)	
Average Daily Attendance (ADA)	7136	7096	7168	7168	0	
BEGINNING FUND BALANCE:	\$10,052,733	\$17,684,150	\$17,569,888	\$17,569,886	(\$2)	
REVENUES						
Local Control Funding Formula (LCFF)						
8011 State Aid	\$21,793,219	\$26,995,075	\$26,952,613	\$25,547,981	(\$1,404,632)	
8012 Education Protection Account	\$5,187,644	\$4,925,477	\$5,096,301	\$2,687,433	(\$2,408,868)	
8019 State Aid - Prior Year	\$42,000	\$42,000	\$42,000	\$23,586	(\$18,414)	
8021 Homeowners Exemptions	\$245,000	\$245,000	\$238,077	\$242,269	\$4,192	
8029 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	\$0	
8041 Secured	\$33,200,000	\$33,200,000	\$32,700,058	\$32,345,218	(\$354,840)	
8042 Unsecured	\$1,230,000	\$1,230,000	\$1,264,199	\$1,483,275	\$219,076	
8043 Prior Year Taxes	\$0	\$0	\$0	\$14,355	\$14,355	
8044 Supplemental	\$675,000	\$675,000	\$696,779	\$766,505	\$69,726	
8045 ERAF	\$2,600,000	\$2,600,000	\$2,915,523	\$3,266,133	\$350,610	
8047 Community Redevelopment Funds	\$600,000	\$600,000	\$1,527,994	\$4,973,754	\$3,445,760	
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 Ta	(\$1,529,888)	(\$1,536,868)	(\$1,490,876)	(\$1,545,284)	(\$54,408)	
8097 Property Tax Transfers	\$841,229	\$841,229	\$841,229	\$878,096	\$36,867	
Total LCFF:	\$64,884,204	\$69,816,913	\$70,783,897	\$70,683,321	(\$100,576)	
Federal Revenues						
8181 Spec Ed Entitlement (IDEA)	\$1,675,688	\$1,675,688	\$1,740,201	\$1,725,813	(\$14,388)	
8182 Spec Ed Discretionary Grant	\$372,479	\$372,479	\$425,859	\$234,396	(\$191,463)	
8287 Pass-thru Revenues Fed Sources	\$0	\$0	\$0	\$0	\$0	
8290 All Other Federal Revenue	\$1,437,670	\$5,693,950	\$1,900,017	\$1,547,799	(\$352,218)	
Total Federal Revenues	\$3,485,837	\$7,742,117	\$4,066,077	\$3,508,008	(\$558,069)	
State Revenues						
8550 Mandated Cost Reimbursements	\$277,812	\$308,262	\$311,313	\$311,309	(\$4)	
8560 Lottery (Non-Prop 20)	\$1,654,800	\$1,654,800	\$1,772,039	\$1,568,520	(\$203,519)	
8590 All Other State Revenues	\$7,222,740	\$7,856,829	\$8,947,159	\$6,752,320	(\$2,194,839)	
Total State Revenues	\$9,155,352	\$9,819,891	\$11,030,511	\$8,632,149	(\$2,398,362)	
Local Revenues						
8621 Parcel Tax	\$1,975,000	\$1,975,000	\$1,975,000	\$1,953,698	(\$21,302)	
8631 Sale of Equipment/Supplies	\$0	\$0	\$0	\$0	\$0	
8650 Leases and Rentals	\$155,000	\$155,000	\$155,000	\$129,937	(\$25,063)	
8660 Interest Earnings	\$412,000	\$412,000	\$481,800	\$456,187	(\$25,613)	
8677 Interagency Services Between LE	\$2,377,322	\$2,377,322	\$1,978,876	\$1,880,736	(\$98,140)	
8689 All Other Fees & Contracts	\$589,000	\$589,000	\$604,000	\$499,041	(\$104,959)	
8699 Other Local Revenues	\$632,275	\$632,275	\$2,196,330	\$2,069,983	(\$126,347)	
8792 Transfer of Apportionment from C	\$3,629,950	\$3,629,950	\$3,893,946	\$3,690,382	(\$203,564)	
Total Local Revenues	\$9,770,547	\$9,770,547	\$11,284,952	\$10,679,964	(\$604,988)	
TOTAL REVENUES	\$87,295,940	\$97,149,468	\$97,165,437	\$93,503,442	(\$3,661,995)	
OTHER FINANCING SOURCES						
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	
Total Other Financing Sources	\$0	\$0	\$0	\$0	\$0	
TOTAL REVENUES & OTHER SOURCES	\$87,295,940	\$97,149,468	\$97,165,437	\$93,503,442	(\$3,661,995)	

PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT

GENERAL FUND 01

FISCAL YEAR 2019-20

Unaudited Actuals

EXPENDITURES

		UNRESTRICTED/RESTRICTED					Comments
		Adopted Budget 20-21 6/23/2020 (A)	45- Budget Revision 6/9/2020 (B)	Budget 19-20 BR#3 6/11/2019 (C)	Unaudited Actuals 19-20 9/10/2019 (D)	Variance (D) - (C) (E)	
Certificated Salaries							
1100	Certificated Instructional	\$31,182,531	\$31,182,531	\$31,736,939	\$31,487,591	(\$249,348)	
1200	Certificated Support	\$2,859,741	\$2,859,741	\$2,822,310	\$2,776,887	(\$45,423)	
1300	Administrative	\$4,099,889	\$4,099,889	\$4,113,490	\$4,107,002	(\$6,488)	
1900	Other Certificated	\$137,969	\$137,969	\$399,768	\$402,288	\$2,520	
Total Certificated Salaries		\$38,280,130	\$38,280,130	\$39,072,507	\$38,773,768	(\$298,739)	
Classified Salaries							
2100	Instructional Assist	\$3,279,599	\$3,279,599	\$3,055,387	\$2,939,086	(\$116,301)	
2200	Classified Support	\$4,188,571	\$4,188,571	\$4,174,708	\$3,989,851	(\$184,857)	
2300	Administrative	\$1,180,531	\$1,180,531	\$923,528	\$854,839	(\$68,689)	
2400	Clerical Salaries	\$3,316,904	\$3,316,904	\$3,405,241	\$3,265,566	(\$139,675)	
2900	Other Classified	\$2,066,283	\$2,066,283	\$2,166,508	\$2,127,413	(\$39,095)	
Total Classified Salaries		\$14,031,888	\$14,031,888	\$13,725,372	\$13,176,755	(\$548,617)	
Employee Benefits							
3100	STRS	\$11,633,454	\$11,633,454	\$12,068,794	\$11,008,446	(\$1,060,348)	
3200	PERS	\$3,621,818	\$3,621,818	\$3,280,447	\$2,393,415	(\$887,032)	
3300	OASDI/Medicare	\$1,654,684	\$1,654,684	\$1,576,219	\$1,478,653	(\$97,566)	
3400	Health & Welfare	\$9,730,530	\$9,730,530	\$9,470,045	\$9,361,777	(\$108,268)	
3500	State Unemployment Ins	\$26,145	\$26,145	\$25,785	\$24,504	(\$1,281)	
3600	Workers Comp	\$1,177,698	\$1,177,698	\$1,181,085	\$1,177,135	(\$3,950)	
3700	Retiree Benefits	\$16,420	\$16,420	\$16,420	\$15,251	(\$1,169)	
3900	Cash In Lieu/Other	\$35,772	\$35,772	\$35,748	\$34,669	(\$1,079)	
Total Employee Benefits		\$27,896,521	\$27,896,521	\$27,654,543	\$25,493,850	(\$2,160,693)	
Materials & Supplies							
4100	Approved Textbooks & Core Curr	\$488,855	\$488,855	\$1,395,885	\$892,569	(\$503,316)	
4200	Books & Reference Materials	\$38,802	\$38,802	\$110,683	\$86,536	(\$24,147)	
4300/4700	Materials & Supplies	\$2,859,339	\$5,702,923	\$7,607,857	\$2,822,128	(\$4,785,729)	
4400	Non-Capital Furniture & Equip	\$253,029	\$2,253,029	\$1,939,672	\$701,953	(\$1,237,719)	
Total Materials & Supplies		\$3,640,025	\$8,483,609	\$11,054,097	\$4,503,186	(\$6,550,911)	
Services & Other Operating Exp							
5100	Sub-Agreements over \$25K	\$1,658,627	\$1,705,412	\$2,142,701	\$1,783,789	(\$358,912)	
5200	Travel & Conferences (Mileage)	\$135,562	\$135,562	\$260,050	\$185,312	(\$74,738)	
5300	Dues & Memberships	\$26,990	\$26,990	\$52,946	\$38,574	(\$14,372)	
5400	Insurance	\$958,500	\$958,500	\$744,559	\$739,558	(\$5,001)	
5500	Utilities	\$1,478,113	\$1,478,113	\$1,406,659	\$1,411,775	\$5,116	
5600	Rentals, Leases & Repairs	\$405,738	\$405,738	\$990,240	\$802,633	(\$187,607)	
5700	Direct Cost Transfer	(\$13,650)	(\$13,650)	(\$17,101)	(\$11,407)	\$5,694	
5800	Professional Consulting/Other Op	\$65,189	\$65,189	\$276,424	\$167,072	(\$109,352)	
5802-5809	Special Education Contracts	\$1,083,507	\$1,083,507	\$2,330,895	\$2,017,285	(\$313,610)	
5810/5811	Non-Public School (NPS)/Agency	\$1,422,000	\$1,422,000	\$1,572,763	\$1,300,107	(\$272,656)	
5813	A/E Fees Non-capital	\$0	\$0	\$0	\$0		
5814	Inspections	\$42,640	\$42,640	\$51,120	\$50,200		
5817/8	SCOE Contracts	\$96,000	\$96,000	\$92,000	\$76,516	(\$15,484)	
5821	Audit Costs	\$49,000	\$49,000	\$49,000	\$48,000	(\$1,000)	
5822	Election Fees	\$50,000	\$50,000	\$0	\$0	\$0	
5823	Legal Fees	\$190,700	\$190,700	\$212,912	\$203,040	(\$9,872)	
5824	Repayment of Apportionment	\$0	\$0	\$3,512	\$5,454	\$1,942	
5825	Advertisement Costs	\$13,000	\$13,000	\$20,930	\$10,355	(\$10,575)	
5830	Professional Consulting Services	\$106,867	\$106,867	\$249,473	\$210,167	(\$39,306)	
5839	Other Fees	\$178,448	\$178,448	\$216,009	\$208,675	(\$7,334)	
5840	Computer Tech Related Services	\$6,900	\$6,900	\$6,900	\$6,855	(\$45)	
5845	Field Trips	\$7,225	\$7,225	\$185,931	\$125,345	(\$60,586)	
5849	Other Contract Services	\$655,499	\$655,499	\$1,481,976	\$1,306,753	(\$175,223)	
5850	Other Operating Expenditures	\$65,600	\$65,600	\$277,718	\$161,296	(\$116,422)	

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

Unaudited Actuals	UNRESTRICTED/RESTRICTED					Comments
	Adopted Budget 20-21 6/23/2020 (A)	45- Budget Revision 6/9/2020 (B)	Budget 19-20 BR#3 6/11/2019 (C)	Unaudited Actuals 19-20 9/10/2019 (D)	Variance (D) - (C) (E)	
EXPENDITURES (continued)						
5860-65 Other Employment Costs	\$20,840	\$20,840	\$31,190	\$17,091	(\$14,099)	
5880 Other Administrative Charges	\$1,500	\$1,500	\$1,636	\$1,499	(\$137)	
5900 Communications/Telephone	\$164,345	\$164,345	\$182,051	\$246,736	\$64,685	
Total Services and Other Operatin	\$8,869,140	\$8,915,925	\$12,822,494	\$11,112,680	(\$1,708,894)	
Capital Outlay						
6100 Land Improvements	\$0	\$0	\$44,870	\$36,704	(\$8,166)	
6200 Building Improvements	\$0	\$0	\$0	\$0	\$0	
6400 Capital Equipment	\$0	\$0	\$141,524	\$101,769	(\$39,755)	
6500 Capital Equipment Replace	\$42,000	\$42,000	\$125,250	\$114,052	(\$11,198)	
Total Capital Outlay	\$42,000	\$42,000	\$311,644	\$252,525	(\$59,119)	
Indirect/Direct Cost						
7141 Other Tuition,ExCost/PmtDist	\$0	\$0	\$0	\$0	\$0	
7142 Other Tuition-Excess Cost to COE	\$80,000	\$80,000	\$80,000	\$91,930	\$11,930	
7211 Tsf of Pass-thru Revenues Charte	\$0	\$0	\$0	\$0	\$0	
7310 Indirect Cost GF	\$0	\$0	\$0	\$0	\$0	
7350 Indirect Cost - InterFund	(\$145,616)	(\$145,616)	(\$188,065)	(\$170,130)	\$17,935	
Total Indirect	(\$65,616)	(\$65,616)	(\$108,065)	(\$78,200)	\$29,865	
TOTAL EXPENDITURES	\$92,694,088	\$97,584,457	\$104,532,592	\$93,234,564	(\$11,297,108)	
OTHER FINANCING USES						
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	\$150,000	\$154,614	\$4,614	
Total Financing Uses:	\$275,000	\$175,000	\$150,000	\$154,614	\$4,614	
TOTAL EXPENDITURES & OTHER USES	\$92,969,088	\$97,759,457	\$104,682,592	\$93,389,178	(\$11,292,494)	\$1 variance roundir
EXCESS OF REVENUES OVER EXPENSE	(\$5,673,148)	(\$609,989)	(\$7,517,155)	\$114,264	\$7,630,499	
COMPONENTS OF END FUND BALANCE						
NON-SPENDABLE:						
Revolving Cash	\$27,200	\$27,200	\$27,200	\$30,700	\$3,500	
Stores Inventory	\$0	\$0	\$0	\$18,076	\$18,076	
Prepaid Expenditures	\$0	\$0	\$0	\$0	\$0	
RESTRICTED	(\$1)	\$6,228,746	\$169,999	\$6,380,670	\$6,210,671	19-20 Carryover
COMMITTED	\$0	\$0	\$0	\$0	\$0	
ASSIGNED						
Board Designated:						
2% REU	\$666,164	\$1,955,189	\$2,093,652	\$1,867,784	(\$225,868)	
One-time Pension Contingency	\$0	\$0	\$0	\$0	\$0	
South County Consortium SOCC	\$897,150	\$897,150	\$865,930	\$926,393	\$60,463	
Local Site Donations	\$0	\$0	\$0	\$388,081	\$388,081	
Curriculum Adoptions	\$0	\$0	\$0	\$0	\$0	
	\$0	\$0	\$0	\$0	\$0	
UNASSIGNED						
Reserve for Economic Uncertainties	\$2,789,073	\$2,932,784	\$3,140,478	\$2,801,675	(\$338,803)	3% Reserves
Available	(\$1)	\$5,033,092	\$3,755,474	\$5,270,772	\$1,515,298	
TOTAL ENDING FUND BALANCE:	\$4,379,585	\$17,074,161	\$10,052,733	\$17,684,150	\$7,631,418	\$ variance rounding

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

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