

San Rafael ESD
First Interim 10/31/2019
General Fund

Description	General Fund		
	Unrestricted	Restricted	Total
REVENUES			
General Purpose (LCFF) Revenues:			
State Aid & EPA		-	-
Property Taxes & Misc. Local	44,512,576	-	44,512,576
Total General Purpose	44,512,576	-	44,512,576
Federal Revenues	-	2,896,771	2,896,771
Other State Revenues	1,671,116	4,028,286	5,699,403
Other Local Revenues	883,685	6,970,694	7,854,380
TOTAL - REVENUES	47,067,378	13,895,752	60,963,129
EXPENDITURES			
Certificated Salaries	20,269,406	6,027,782	26,297,188
Classified Salaries	4,378,720	2,234,554	6,613,275
Employee Benefits (All)	8,805,243	5,048,088	13,853,330
Books & Supplies	1,797,976	1,357,259	3,155,235
Other Operating Expenses (Services)	4,766,645	5,299,370	10,066,015
Capital Outlay	41,250	247,068	288,318
Other Outgo	367,910	1,028,321	1,396,231
Direct Support/Indirect Costs	(376,677)	260,267	(116,410)
TOTAL - EXPENDITURES	40,050,473	21,502,709	61,553,182
EXCESS (DEFICIENCY)	7,016,905	(7,606,957)	(590,053)
OTHER SOURCES/USES			
Transfers In	20,000	-	20,000
Transfers (Out)	(1,178,595)	(185,000)	(1,363,595)
Net Other Sources (Uses)			-
Contributions (to Restricted Programs)	(7,939,655)	7,939,655	-
TOTAL - OTHER SOURCES/USES	(9,098,250)	7,754,655	(1,343,595)
FUND BALANCE INCREASE (DECREASE)	(2,081,345)	147,697	(1,933,648)
FUND BALANCE			
Beginning Fund Balance	15,343,861	3,224,856	18,568,717
Ending Balance, June 30	13,262,516	3,372,553	16,635,069

Changes Since Adopted Budget

	Adopted Budget 2019-20			First Interim 2019-20				Change Since Adopted Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined		Unrestricted	Restricted	Combined
Revenue										
General Purpose	44,492,902	0	44,492,902	44,512,576	0	44,512,576	1	19,674	0	19,674
Federal Revenue	0	2,473,893	2,473,893	0	2,896,771	2,896,771	2	0	422,878	422,878
State Revenue	870,411	3,255,841	4,126,252	1,671,116	4,028,286	5,699,403	3	800,705	772,445	1,573,150
Local Revenue	676,472	5,761,075	6,437,547	883,685	6,970,694	7,854,380	4	207,213	1,209,620	1,416,832
Total Revenue	46,039,786	11,490,809	57,530,595	47,067,378	13,895,752	60,963,129		1,027,592	2,404,943	3,432,535
Expenditures										
Certificated Salaries	20,260,746	5,802,536	26,063,282	20,269,406	6,027,782	26,297,188	4	8,660	225,245	233,906
Classified Salaries	4,413,077	1,796,181	6,209,258	4,378,720	2,234,554	6,613,275	4	(34,356)	438,373	404,017
Benefits	8,865,886	4,186,334	13,052,219	8,805,243	5,048,088	13,853,330	3,4	(60,643)	861,754	801,111
Books and Supplies	1,594,685	913,727	2,508,412	1,797,976	1,357,259	3,155,235	4,5	203,291	443,532	646,823
Other Services & Oper. Expenses	4,493,872	4,182,177	8,676,049	4,766,645	5,299,370	10,066,015	4,5	272,773	1,117,193	1,389,966
Capital Outlay	24,000	30,000	54,000	41,250	247,068	288,318	5	17,250	217,068	234,318
Other Outgo 7xxx	233,027	1,188,854	1,421,881	367,910	1,028,321	1,396,231	6	134,883	(160,533)	(25,650)
Transfer of Indirect 73xx	(369,468)	245,816	(123,652)	(376,677)	260,267	(116,410)		(7,209)	14,451	7,242
Total Expenditures	39,515,824	18,345,626	57,861,450	40,050,473	21,502,709	61,553,182		534,649	3,157,083	3,691,732
Deficit/Surplus	6,523,962	(6,854,817)	(330,855)	7,016,905	(7,606,957)	(590,053)		492,943	(752,141)	(259,198)
Other Sources/(uses)	20,000	0	20,000	20,000	0	20,000		0	0	0
Transfers in/(out)	(1,168,311)	(185,000)	(1,353,311)	(1,178,595)	(185,000)	(1,363,595)		(10,284)	0	(10,284)
Contributions to Restricted	(7,660,010)	7,660,010	0	(7,939,655)	7,939,655	0	7	(279,645)	279,645	0
Net increase (decrease) in Fund Balance	(2,284,359)	620,193	(1,664,166)	(2,081,345)	147,697	(1,933,648)		203,014	(472,496)	(269,482)
Beginning Balance	14,331,669	2,609,579	16,941,248	15,343,861	3,224,856	18,568,717		1,012,192	615,277	1,627,469
Ending Balance	12,047,310	3,229,772	15,277,082	13,262,516	3,372,553	16,635,069		1,215,206	142,781	1,357,987
Revolving/Stores/Prepays	0		0	0		0		0	0	0
Reserve for Econ Uncertainty (3%)	1,776,443		1,776,443	1,887,503		1,887,503		111,060	0	111,060
14% Board Designated Reserve	8,290,067		8,290,067	8,808,349		8,808,349		518,282	0	518,282
Assigned for future compensation adj			0			0		0	0	0
Restricted Programs		3,229,772	3,229,772		3,372,553	3,372,553		0	142,781	142,781
Unappropriated Fund Balance	1,980,800	0	1,980,800	2,566,664	0	2,566,664		585,863	0	585,863
<i>Unappropriated Percent</i>			1.9%			4.2%				

Notes:

- ¹ LCFF funding final enacted budget rates increased since budget adoption
- ² Prior year unspent Federal Revenue
- ³ One-time State apportionment for Pre-K Students with Disabilities (unrestricted), STRS on-behalf (Restricted)
- ⁴ Local donations and grants booked as received
- ⁵ Prior year carry over
- ⁶ Transfer to MCOE shifted to unrestricted from restricted