

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:			
		2019-20 Original Budget	2019-20 Board Approved Operating Budget	2019-20 Actuals to Date	2019-20 Projected Totals
011	General Fund/County School Service Fund	GS	GS	GS	GS
091	Charter Schools Special Revenue Fund				
101	Special Education Pass-Through Fund				
111	Adult Education Fund	G	G	G	G
121	Child Development Fund				
131	Cafeteria Special Revenue Fund	G	G	G	G
141	Deferred Maintenance Fund	G	G	G	G
151	Pupil Transportation Equipment Fund				
171	Special Reserve Fund for Other Than Capital Outlay Projects				
181	School Bus Emissions Reduction Fund				
191	Foundation Special Revenue Fund				
201	Special Reserve Fund for Postemployment Benefits	G	G	G	G
211	Building Fund	G	G	G	G
251	Capital Facilities Fund	G	G	G	G
301	State School Building Lease-Purchase Fund				
351	County School Facilities Fund				
401	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
491	Capital Project Fund for Blended Component Units				
511	Bond Interest and Redemption Fund	G	G	G	G
521	Debt Service Fund for Blended Component Units				
531	Tax Override Fund				
561	Debt Service Fund				
571	Foundation Permanent Fund				
611	Cafeteria Enterprise Fund				
621	Charter Schools Enterprise Fund				
631	Other Enterprise Fund				
661	Warehouse Revolving Fund				
671	Self-Insurance Fund				
711	Retiree Benefit Fund				
731	Foundation Private-Purpose Trust Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CHG	Change Order Form				
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				GS
ICR	Indirect Cost Rate Worksheet				S
MYPI	Multiyear Projections - General Fund				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

San Rafael HSD
Second Interim 1/31/2020
General Fund

Description	General Fund		
	Unrestricted	Restricted	Total
REVENUES			
General Purpose (LCFF) Revenues:			
State Aid & EPA	28,915,408	-	28,915,408
Property Taxes & Misc. Local	-	-	-
Total General Purpose	28,915,408	-	28,915,408
Federal Revenues	-	1,167,031	1,167,031
Other State Revenues	560,316	2,582,786	3,143,102
Other Local Revenues	548,819	5,098,769	5,647,588
TOTAL - REVENUES	30,024,543	8,848,586	38,873,129
EXPENDITURES			
Certificated Salaries	12,107,712	4,846,751	16,954,463
Classified Salaries	3,704,444	1,439,906	5,144,351
Employee Benefits (All)	5,532,511	4,057,765	9,590,276
Books & Supplies	922,757	773,043	1,695,800
Other Operating Expenses (Services)	2,677,919	3,706,632	6,384,551
Capital Outlay	36,902	553,285	590,187
Other Outgo	322,540	740,792	1,063,332
Direct Support/Indirect Costs	(319,008)	282,569	(36,439)
TOTAL - EXPENDITURES	24,985,778	16,400,743	41,386,521
EXCESS (DEFICIENCY)	5,038,765	(7,552,157)	(2,513,392)
OTHER SOURCES/USES			
Transfers In		-	-
Transfers (Out)	-	-	-
Net Other Sources (Uses)	15,196	-	15,196
Contributions (to Restricted Programs)	(6,880,446)	6,880,446	-
TOTAL - OTHER SOURCES/USES	(6,865,250)	6,880,446	15,196
FUND BALANCE INCREASE (DECREASE)	(1,826,485)	(671,711)	(2,498,196)
FUND BALANCE			
Beginning Fund Balance	6,396,720	1,617,180	8,013,900
Ending Balance, June 30	4,570,234	945,469	5,515,704

Changes Since First Interim

	First Interim 2019-20			Second Interim 2019-20				Change Since First Interim		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined		Unrestricted	Restricted	Combined
Revenue										
General Purpose	29,032,493	0	29,032,493	28,915,408	0	28,915,408	1	(117,085)	0	(117,085)
Federal Revenue	0	1,153,697	1,153,697	0	1,167,031	1,167,031		0	13,334	13,334
State Revenue	520,720	2,337,863	2,858,583	560,316	2,582,786	3,143,102	3	39,596	244,923	284,519
Local Revenue	506,966	5,029,993	5,536,959	548,819	5,098,769	5,647,588		41,853	68,776	110,629
Total Revenue	30,060,179	8,521,553	38,581,732	30,024,543	8,848,586	38,873,129		(35,636)	327,033	291,397
Expenditures										
Certificated Salaries	12,080,283	4,787,814	16,868,097	12,107,712	4,846,751	16,954,463	2	27,429	58,937	86,366
Classified Salaries	3,686,964	1,488,793	5,175,757	3,704,444	1,439,906	5,144,351	2	17,481	(48,887)	(31,406)
Benefits	5,565,520	4,101,853	9,667,373	5,532,511	4,057,765	9,590,276	2	(33,009)	(44,089)	(77,098)
Books and Supplies	940,986	679,851	1,620,837	922,757	773,043	1,695,800		(18,229)	93,192	74,963
Other Services & Oper. Expenses	2,678,915	3,365,598	6,044,513	2,677,919	3,706,632	6,384,551	3	(996)	341,034	340,038
Capital Outlay	45,154	263,300	308,454	36,902	553,285	590,187		(8,252)	289,985	281,733
Other Outgo 7xxx	322,540	965,174	1,287,714	322,540	740,792	1,063,332		0	(224,382)	(224,382)
Transfer of Indirect 73xx	(296,444)	260,283	(36,161)	(319,008)	282,569	(36,439)		(22,564)	22,286	(278)
Total Expenditures	25,023,918	15,912,667	40,936,585	24,985,778	16,400,743	41,386,521		(38,140)	488,076	449,936
Deficit/Surplus	5,036,261	(7,391,114)	(2,354,853)	5,038,765	(7,552,157)	(2,513,392)		2,504	(161,043)	(158,539)
Other Sources/(uses)			0	0	0	0		0	0	0
Transfers in/(out)	(13,958)	0	(13,958)	15,196	0	15,196		29,154	0	29,154
Contributions to Restricted	(7,017,686)	7,017,686	0	(6,880,446)	6,880,446	0	4	137,240	(137,240)	0
Net increase (decrease) in Fund Balance	(1,995,383)	(373,428)	(2,368,811)	(1,826,485)	(671,711)	(2,498,196)		168,898	(298,283)	(129,385)
Beginning Balance	6,396,720	1,617,180	8,013,900	6,396,720	1,617,180	8,013,900		0	0	0
Ending Balance	4,401,337	1,243,752	5,645,089	4,570,234	945,469	5,515,704		168,898	(298,283)	(129,385)
Revolving/Stores/Prepays	5,600		5,600	0		0		(5,600)	0	(5,600)
Reserve for Econ Uncertainty (3%)	1,228,600		1,228,600	1,241,200		1,241,200		12,600	0	12,600
Assigned for Supp/Conc	0		0	0		0		0	0	0
Assigned for Other Programs/Cover Deficit	3,167,137		3,167,137	3,329,034		3,329,034		161,898	0	161,898
Restricted Programs		1,243,752	1,243,752		945,469	945,469		0	(298,283)	(298,283)
Unappropriated Fund Balance	0	0	0	0	0	0		0	0	0
<i>Unappropriated Percent</i>			0.0%			0.0%				

Notes:

- ¹ Adjusted property tax revenue
- ² Salary for CTEIG and K-12 Strong Workforce vs. recognized vacancy savings
- ³ Increase to Lottery, State Mental Health, CTEIG and K-12 Strong Workforce Grants
- ⁴ Decreased contribution to Nutrition services
- ⁵ Contribution to SpEd decreased due to projected decreased costs to MCOE excess costs

HSD
Second Interim
01/31/2020 and MYP

	Second Interim 2019-20				Projection 2020-21				Projection 2021-22		
	Unrestricted	Restricted	Combined		Unrestricted	Restricted	Combined		Unrestricted	Restricted	Combined
Revenue											
General Purpose	28,915,408		28,915,408	1	30,627,549		30,627,549	1	32,053,266	0	32,053,266
Federal Revenue		1,167,031	1,167,031			986,492	986,492		0	986,492	986,492
State Revenue	560,316	2,582,786	3,143,102		562,000	2,537,947	3,099,947		565,000	2,537,947	3,102,947
Local Revenue	548,819	5,098,769	5,647,588	2	376,794	5,032,569	5,409,363		376,794	5,212,230	5,589,024
Total Revenue	30,024,543	8,848,586	38,873,129		31,566,343	8,557,008	40,123,351		32,995,060	8,736,669	41,731,729
Expenditures											
Certificated Salaries	12,107,712	4,846,751	16,954,463	3	12,034,688	4,792,562	16,827,250	3	12,208,888	4,862,707	17,071,595
Classified Salaries	3,704,444	1,439,906	5,144,351	3	3,781,922	1,435,008	5,216,930	3	3,829,941	1,455,461	5,285,402
Benefits	5,532,511	4,057,765	9,590,276	4	5,985,201	4,271,205	10,256,406	4	6,074,979	4,484,765	10,559,744
Books and Supplies	922,757	773,043	1,695,800		823,965	479,572	1,303,537		850,000	479,572	1,329,572
Other Services & Oper. Expenses	2,677,919	3,706,632	6,384,551		2,655,755	3,211,801	5,867,556		2,723,445	3,211,801	5,935,246
Capital Outlay	36,902	553,285	590,187		20,352	0	20,352		20,332	0	20,332
Other Outgo 7xxx	322,540	740,792	1,063,332		322,540	740,792	1,063,332		322,540	740,792	1,063,332
Transfer of Indirect 73xx	(319,008)	282,569	(36,439)		(296,444)	260,283	(36,161)		(296,444)	260,283	(36,161)
Budget ((Cuts)/Increase)	0	0	0		(1,500,000)	0	(1,500,000)		(1,500,000)	0	(1,500,000)
Total Expenditures	24,985,778	16,400,743	41,386,521		23,827,979	15,191,223	39,019,202		24,233,681	15,495,381	39,729,062
Deficit/Surplus	5,038,765	(7,552,157)	(2,513,392)		7,738,364	(6,634,215)	1,104,149		8,761,379	(6,758,712)	2,002,667
Other Sources/(uses)			0		0	0	0		0	0	0
Transfers in/(out)	15,196		15,196		15,196	0	15,196		15,196	0	15,196
Contributions to Restricted	(6,880,446)	6,880,446	0	5	(7,020,119)	7,020,119	0	5	(7,181,582)	7,181,582	0
Net increase (decrease) in Fund Balance	(1,826,485)	(671,711)	(2,498,196)		733,441	385,904	1,119,345		1,594,993	422,870	2,017,863
Beginning Balance	6,396,720	1,617,180	8,013,900		4,570,234	945,469	5,515,704		5,303,675	1,331,374	6,635,049
Ending Balance	4,570,234	945,469	5,515,704		5,303,675	1,331,374	6,635,049		6,898,668	1,754,244	8,652,912
Revolving/Stores/Prepays	0		0		0		0		0		0
Reserve for Econ Uncertainty (3%)	1,241,200		1,241,200		1,170,200		1,170,200		1,191,500		1,191,500
Assigned Econ Uncertainty above 3%	3,329,034		3,329,034		4,133,475		4,133,475		5,707,168		5,707,168
Restricted Programs		945,469	945,469			1,331,374	1,331,374			1,754,244	1,754,244
Unappropriated Fund Balance	0	0	0		0	0	0		0	0	0
<i>Unappropriated Percent</i>			0.0%				0.0%				0.0%

Notes:

- ¹ For high school district, assumes 5.0% and 5.0% increase annually in secured prop taxes for 20-21 and 21-22.
- ² Decrease of other local revenue due to not budgeting local grants and donations until received.
- ³ Projections include step and column movement of 1.5% certificated and 1.5% classified.
- ⁴ Projection includes estimated increases in state pension percentages for both STRS & PERS, as well as increased statutory benefits for increased salary costs.
- ⁵ Additional contributions primarily relate to the increase of the following: SpEd step & column costs, and pension (STRS & PERS)

LCFF Calculator Universal Assumptions				
San Rafael City High (65466) - Second Interim 2019-20				
Summary of Funding				
	2018-19	2019-20	2020-21	2021-22
Target Components:				
COLA & Augmentation	3.70%	3.26%	2.29%	2.71%
Base Grant	22,709,308	24,624,735	25,189,607	24,960,205
Grade Span Adjustment	590,733	641,420	654,619	649,342
Supplemental Grant	2,440,446	2,689,330	2,706,924	2,658,783
Concentration Grant	-	-	-	-
Add-ons	-	-	-	-
Total Target	25,740,487	27,955,485	28,551,150	28,268,330
Transition Components:				
Target	\$ 25,740,487	\$ 27,955,485	\$ 28,551,150	\$ 28,268,330
Funded Based on Target Formula (PY P-2)	FALSE	TRUE	TRUE	TRUE
Floor	23,807,318	27,028,952	27,028,952	26,075,114
<i>Remaining Need after Gap (informational only)</i>				
Gap %	100%	100%	100%	100%
Current Year Gap Funding	1,933,169	-	-	-
Miscellaneous Adjustments	-	-	-	-
Economic Recovery Target	-	-	-	-
Additional State Aid	-	-	-	-
Total LCFF Entitlement	\$ 25,740,487	\$ 27,955,485	\$ 28,551,150	\$ 28,268,330
Components of LCFF By Object Code				
	2018-19	2019-20	2020-21	2021-22
8011 - State Aid	\$ 1,242,741	\$ 1,242,741	\$ 1,242,741	\$ 1,242,741
8011 - Fair Share	(1,242,741)	(1,242,741)	(1,242,741)	(1,242,741)
8311 & 8590 - Categoricals	-	-	-	-
EPA (for LCFF Calculation purposes)	506,288	529,642	528,918	509,888
<i>Local Revenue Sources:</i>				
8021 to 8089 - Property Taxes	27,267,208	28,405,078	30,077,908	31,522,655
8096 - In-Lieu of Property Taxes	-	-	-	-
<i>Property Taxes net of in-lieu</i>	<i>27,267,208</i>	<i>28,405,078</i>	<i>30,077,908</i>	<i>31,522,655</i>
TOTAL FUNDING	\$ 27,773,496	\$ 28,934,720	\$ 30,606,826	\$ 32,032,543
<i>Basic Aid Status</i>				
<i>Less: Excess Taxes</i>	<i>\$ 1,526,721</i>	<i>\$ 449,593</i>	<i>\$ 1,526,758</i>	<i>\$ 3,254,325</i>
<i>Less: EPA in Excess to LCFF Funding</i>	<i>\$ 506,288</i>	<i>\$ 529,642</i>	<i>\$ 528,918</i>	<i>\$ 509,888</i>
Total Phase-In Entitlement	\$ 25,740,487	\$ 27,955,485	\$ 28,551,150	\$ 28,268,330