

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				
121	Child Development Fund	G	G	G	G
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 ESD**  
**Second Interim 1/31/2020**  
**General Fund**

Description	General Fund		
	Unrestricted	Restricted	Total
<b>REVENUES</b>			
General Purpose (LCFF) Revenues:			
State Aid & EPA		-	-
Property Taxes & Misc. Local	44,575,569	-	44,575,569
<b>Total General Purpose</b>	<b>44,575,569</b>	<b>-</b>	<b>44,575,569</b>
Federal Revenues	-	2,936,272	2,936,272
Other State Revenues	1,678,134	4,342,995	6,021,130
Other Local Revenues	1,010,554	7,152,784	8,163,339
<b>TOTAL - REVENUES</b>	<b>47,264,258</b>	<b>14,432,051</b>	<b>61,696,309</b>
<b>EXPENDITURES</b>			
Certificated Salaries	20,449,712	6,534,746	26,984,458
Classified Salaries	4,316,887	2,334,152	6,651,039
Employee Benefits (All)	8,732,147	5,406,803	14,138,951
Books & Supplies	1,794,181	1,157,070	2,951,251
Other Operating Expenses (Services)	4,787,159	5,297,424	10,084,584
Capital Outlay	26,250	247,068	273,318
Other Outgo	367,910	785,741	1,153,651
Direct Support/Indirect Costs	(376,779)	260,369	(116,410)
<b>TOTAL - EXPENDITURES</b>	<b>40,097,468</b>	<b>22,023,374</b>	<b>62,120,842</b>
<b>EXCESS (DEFICIENCY)</b>	<b>7,166,790</b>	<b>(7,591,323)</b>	<b>(424,533)</b>
<b>OTHER SOURCES/USES</b>			
Transfers In		-	-
Transfers (Out)	20,000	-	20,000
Net Other Sources (Uses)	(1,155,885)	(185,000)	(1,340,885)
Contributions (to Restricted Programs)	(7,778,086)	7,778,086	-
<b>TOTAL - OTHER SOURCES/USES</b>	<b>(8,913,972)</b>	<b>7,593,086</b>	<b>(1,320,885)</b>
<b>FUND BALANCE INCREASE (DECREASE)</b>	<b>(1,747,182)</b>	<b>1,763</b>	<b>(1,745,418)</b>
<b>FUND BALANCE</b>			
Beginning Fund Balance	15,343,861	3,224,856	18,568,717
Ending Balance, June 30	13,596,680	3,226,619	16,823,299

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
<b>Revenue</b>										
General Purpose	44,512,576	0	44,512,576	44,575,569	0	44,575,569	1	62,993	0	62,993
Federal Revenue	0	2,896,771	2,896,771	0	2,936,272	2,936,272	3	0	39,501	39,501
State Revenue	1,671,116	4,028,286	5,699,403	1,678,134	4,342,995	6,021,130	4	7,018	314,709	321,727
Local Revenue	883,685	6,970,694	7,854,380	1,010,554	7,152,784	8,163,339		126,869	182,090	308,959
<b>Total Revenue</b>	<b>47,067,378</b>	<b>13,895,752</b>	<b>60,963,129</b>	<b>47,264,258</b>	<b>14,432,051</b>	<b>61,696,309</b>		<b>196,880</b>	<b>536,300</b>	<b>733,180</b>
<b>Expenditures</b>										
Certificated Salaries	20,269,406	6,027,782	26,297,188	20,449,712	6,534,746	26,984,458	2	180,306	506,965	687,271
Classified Salaries	4,378,720	2,234,554	6,613,275	4,316,887	2,334,152	6,651,039	2	(61,833)	99,598	37,765
Benefits	8,805,243	5,048,088	13,853,330	8,732,147	5,406,803	14,138,951	2,4	(73,096)	358,716	285,620
Books and Supplies	1,797,976	1,357,259	3,155,235	1,794,181	1,157,070	2,951,251		(3,794)	(200,190)	(203,984)
Other Services & Oper. Expenses	4,766,645	5,299,370	10,066,015	4,787,159	5,297,424	10,084,584		20,515	(1,946)	18,569
Capital Outlay	41,250	247,068	288,318	26,250	247,068	273,318		(15,000)	0	(15,000)
Other Outgo 7xxx	367,910	1,028,321	1,396,231	367,910	785,741	1,153,651		0	(242,580)	(242,580)
Transfer of Indirect 73xx	(376,677)	260,267	(116,410)	(376,779)	260,369	(116,410)		(102)	102	0
<b>Total Expenditures</b>	<b>40,050,473</b>	<b>21,502,709</b>	<b>61,553,182</b>	<b>40,097,468</b>	<b>22,023,374</b>	<b>62,120,842</b>		<b>46,995</b>	<b>520,665</b>	<b>567,660</b>
Deficit/Surplus	7,016,905	(7,606,957)	(590,053)	7,166,790	(7,591,323)	(424,533)		149,885	15,634	165,520
Other Sources/(uses)	20,000	0	20,000	20,000	0	20,000		0	0	0
Transfers in/(out)	(1,178,595)	(185,000)	(1,363,595)	(1,155,885)	(185,000)	(1,340,885)		22,710	0	22,710
Contributions to Restricted	(7,939,655)	7,939,655	0	(7,778,086)	7,778,086	0	5	161,568	(161,568)	0
<b>Net increase (decrease) in Fund Balance</b>	<b>(2,081,345)</b>	<b>147,697</b>	<b>(1,933,648)</b>	<b>(1,747,182)</b>	<b>1,763</b>	<b>(1,745,418)</b>		<b>334,164</b>	<b>(145,934)</b>	<b>188,230</b>
Beginning Balance	15,343,861	3,224,856	18,568,717	15,343,861	3,224,856	18,568,717		0	0	0
<b>Ending Balance</b>	<b>13,262,516</b>	<b>3,372,553</b>	<b>16,635,069</b>	<b>13,596,680</b>	<b>3,226,619</b>	<b>16,823,299</b>		<b>334,164</b>	<b>(145,934)</b>	<b>188,230</b>
Revolving/Stores/Prepays	0	0	0	2,500	0	2,500		2,500	0	2,500
Reserve for Econ Uncertainty (3%)	1,887,503	0	1,887,503	1,903,852	0	1,903,852		16,349	0	16,349
7% Board Designated Reserve	8,808,349	0	8,808,349	4,442,321	0	4,442,321		(4,366,028)	0	(4,366,028)
Assigned for future compensation adj	0	0	0	0	0	0		0	0	0
Restricted Programs	0	3,372,553	3,372,553	0	3,226,619	3,226,619		0	(145,934)	(145,934)
<b>Unappropriated Fund Balance</b>	<b>2,566,664</b>	<b>0</b>	<b>2,566,664</b>	<b>7,248,007</b>	<b>0</b>	<b>7,248,007</b>		<b>4,681,343</b>	<b>0</b>	<b>4,681,343</b>
<i>Unappropriated Percent</i>			<b>1.9%</b>			<b>11.7%</b>				

Notes:

- <sup>1</sup> LCFF funding increased due to change in unduplicated student count since 1st interim
- <sup>2</sup> Net change due to 4% Board approved raise for certificated staff & shift of cert support staff to restricted budget
- <sup>3</sup> Unanticipated increased funding for Federal SpEd Pre-K
- <sup>4</sup> Adj to STRS-On Behalf Rev & Exp
- <sup>5</sup> Net change due to increase in SpEd transportation and decrease MCOE SpEd excess costs decreased since 1st interim

ESD  
Second Interim 1/31/2020 and MYP

	Second Interim 2019-20				Projection 2020-21				Projection 2021-22		
	Unrestricted	Restricted	Combined		Unrestricted	Restricted	Combined		Unrestricted	Restricted	Combined
<b>Revenue</b>											
General Purpose	44,575,569		44,575,569	1	44,618,524		44,618,524	1	45,652,840	0	45,652,840
Federal Revenue		2,936,272	2,936,272		0	2,443,286	2,443,286		0	2,443,286	2,443,286
State Revenue	1,678,134	4,342,995	6,021,130	2	871,708	3,966,524	4,838,232	2	871,708	3,966,524	4,838,232
Local Revenue	1,010,554	7,152,784	8,163,339	3	706,489	6,639,373	7,345,862		706,489	6,639,373	7,345,862
<b>Total Revenue</b>	<b>47,264,258</b>	<b>14,432,051</b>	<b>61,696,309</b>		<b>46,196,721</b>	<b>13,049,182</b>	<b>59,245,904</b>		<b>47,231,037</b>	<b>13,049,182</b>	<b>60,280,220</b>
<b>Expenditures</b>											
Certificated Salaries	20,449,712	6,534,746	26,984,458	4	20,944,749	6,113,789	27,058,538	4	21,246,353	6,201,307	27,447,660
Classified Salaries	4,316,887	2,334,152	6,651,039	4	4,370,434	1,929,612	6,300,046	4	4,430,746	1,956,914	6,387,660
Benefits	8,732,147	5,406,803	14,138,951	5	9,329,658	5,286,475	14,616,133	5	9,603,743	5,361,456	14,965,199
Books and Supplies	1,794,181	1,157,070	2,951,251		1,310,074	832,011	2,142,085		1,310,074	832,011	2,142,085
Other Services & Oper. Expenses	4,787,159	5,297,424	10,084,584		4,677,054	5,125,570	9,802,624		4,677,054	5,125,570	9,802,624
Capital Outlay	26,250	247,068	273,318		24,000	147,068	171,068		24,000	147,068	171,068
Other Outgo 7xxx	367,910	785,741	1,153,651		367,910	1,211,321	1,579,231		367,910	1,211,321	1,579,231
Transfer of Indirect 73xx	(376,779)	260,369	(116,410)		(376,779)	260,369	(116,410)		(376,779)	260,369	(116,410)
<b>Total Expenditures</b>	<b>40,097,468</b>	<b>22,023,374</b>	<b>62,120,842</b>		<b>40,647,100</b>	<b>20,906,216</b>	<b>61,553,316</b>		<b>41,283,101</b>	<b>21,096,016</b>	<b>62,379,118</b>
Deficit/Surplus	7,166,790	(7,591,323)	(424,533)		5,549,621	(7,857,033)	(2,307,412)		5,947,936	(8,046,834)	(2,098,898)
Other Sources/(uses)	20,000		20,000		20,000	0	20,000		20,000	0	20,000
Transfers in/(out)	(1,155,885)	(185,000)	(1,340,885)		(1,233,617)	(185,000)	(1,418,617)		(1,233,617)	(185,000)	(1,418,617)
Contributions to Restricted	(7,778,086)	7,778,086	0	6	(8,195,483)	8,195,483	0	6	(8,505,033)	8,505,033	0
<b>Net increase (decrease) in Fund Balance</b>	<b>(1,747,182)</b>	<b>1,763</b>	<b>(1,745,418)</b>		<b>(3,859,479)</b>	<b>153,449</b>	<b>(3,706,029)</b>		<b>(3,770,714)</b>	<b>273,199</b>	<b>(3,497,515)</b>
Beginning Balance	15,343,861	3,224,856	18,568,717		13,596,680	3,226,619	16,823,299		9,737,201	3,380,069	13,117,269
<b>Ending Balance</b>	<b>13,596,680</b>	<b>3,226,619</b>	<b>16,823,299</b>		<b>9,737,201</b>	<b>3,380,069</b>	<b>13,117,269</b>		<b>5,966,487</b>	<b>3,653,268</b>	<b>9,619,755</b>
Revolving/Stores/Prepays			0		0		0		0		0
Reserve for Econ Uncertainty (3%)	1,903,852		1,903,852		1,889,158		1,889,158		1,913,933		1,913,933
14% Board Designated Reserve	8,884,642		8,884,642		8,816,071		8,816,071		8,931,683		8,931,683
Restricted Programs		3,226,619	3,226,619			3,380,069	3,380,069			3,653,268	3,653,268
<b>Unappropriated Fund Balance</b>	<b>2,808,186</b>	<b>0</b>	<b>2,808,186</b>	<b>7</b>	<b>(968,028)</b>	<b>0</b>	<b>(968,028)</b>	<b>7</b>	<b>(4,879,129)</b>	<b>0</b>	<b>(4,879,129)</b>
<i>Unappropriated Percent</i>			<b>4.5%</b>				<b>-1.6%</b>				<b>-7.8%</b>

Notes:

- <sup>1</sup> Increases to LCFF funding a result of anticipated increases to COLA only
- <sup>2</sup> Eliminated One-Time State apportionment for Pre-K students with Disabilities
- <sup>3</sup> Decrease of other local revenue due to not budgeting local grants and donations until received
- <sup>4</sup> Projections include step and column movement of 1.5% certificated and 1.5% classified
- <sup>5</sup> Projection includes estimated increases in state pension percentages for both STRS & PERS, as well as increased statutory benefits for increased salary costs. Assumes historical increase in health & welfare benefits.
- <sup>6</sup> Additional contributions primarily relate to the increase of the following: step & column costs, and pension (STRS & PERS)
- <sup>7</sup> This amount represents level of fund balance above or (below) the required level.

<b>LCFF Calculator Universal Assumptions</b>				
San Rafael City Elementary (65458) - Second Interim 2018-				
<b>Summary of Funding</b>				
	2018-19	2019-20	2020-21	2021-22
<b>Target Components:</b>				
<i>COLA &amp; Augmentation</i>	3.70%	3.46%	2.86%	2.92%
Base Grant	34,689,576	34,846,792	35,488,445	36,338,364
Grade Span Adjustment	1,683,090	1,670,112	1,690,987	1,697,688
Supplemental Grant	4,972,871	4,980,176	5,023,684	5,139,432
Concentration Grant	2,429,694	2,408,290	2,334,868	2,388,664
Add-ons	690,462	690,462	690,462	690,462
<b>Total Target</b>	<b>44,465,693</b>	<b>44,595,832</b>	<b>45,228,446</b>	<b>46,254,610</b>
<b>Transition Components:</b>				
Target	\$ 44,465,693	\$ 44,595,832	\$ 45,228,446	\$ 46,254,610
Funded Based on Target Formula (PY P-2)	FALSE	TRUE	TRUE	TRUE
Floor	41,322,847	43,307,467	42,926,561	42,727,827
<i>Remaining Need after Gap (informational only)</i>				
<i>Gap %</i>	100%	100%	100%	100%
Current Year Gap Funding	3,142,846	-	-	-
Miscellaneous Adjustments	-	-	-	-
Economic Recovery Target	-	-	-	-
Additional State Aid	-	-	-	-
<b>Total LCFF Entitlement</b>	<b>\$ 44,465,693</b>	<b>\$ 44,595,832</b>	<b>\$ 45,228,446</b>	<b>\$ 46,254,610</b>
<b>Components of LCFF By Object Code</b>				
	2018-19	2019-20	2020-21	2021-22
8011 - State Aid	\$ 21,137,311	\$ 21,273,935	\$ 20,901,638	\$ 20,878,117
8011 - Fair Share	-	-	-	-
8311 & 8590 - Categoricals	-	-	-	-
EPA (for LCFF Calculation purposes)	1,988,269	890,434	881,602	876,994
<i>Local Revenue Sources:</i>				
8021 to 8089 - Property Taxes	21,340,113	22,431,463	23,445,206	24,499,499
8096 - In-Lieu of Property Taxes	-	-	-	-
<i>Property Taxes net of in-lieu</i>	<i>21,340,113</i>	<i>22,431,463</i>	<i>23,445,206</i>	<i>24,499,499</i>
<b>TOTAL FUNDING</b>	<b>\$ 44,465,693</b>	<b>\$ 44,595,832</b>	<b>\$ 45,228,446</b>	<b>\$ 46,254,610</b>
<i>Basic Aid Status</i>				
<i>Less: Excess Taxes</i>	\$ -	\$ -	\$ -	\$ -
<i>Less: EPA in Excess to LCFF Funding</i>	\$ -	\$ -	\$ -	\$ -
<b>Total Phase-In Entitlement</b>	<b>\$ 44,465,693</b>	<b>\$ 44,595,832</b>	<b>\$ 45,228,446</b>	<b>\$ 46,254,610</b>