

**SAN MARINO UNIFIED SCHOOL DISTRICT
BUSINESS SERVICES**

To: Dr. Jeff Wilson, Superintendent

Submitted by: Linda de la Torre, Assistant Superintendent, Human Resources

Prepared by: Vangie Lingat, Director of Accounting

Date: March 10, 2020

**Subject: 2019-20 SECOND INTERIM FINANCIAL REPORT AND
LONG RANGE FINANCIAL PROJECTIONS FOR 2020-21
AND 2021-22 FISCAL YEARS**

The 2019-20 Second Interim Financial Report and the Long Range Financial Projections are presented to the Board of Education for review and approval. It is recommended that the Board of Education approve a "Positive Certification," declaring that the District will be able to meet its financial obligations for the 2019-20 fiscal year as well as the subsequent two fiscal years (2020-21 and 2021-22) based on the District's financial assumptions.

AB 1 200 Reporting Requirement

The District is required under AB 1200 (Chapter 1213/1991) and Education Code Section 35035 to submit two interim financial reports each fiscal year to the Los Angeles County Office of Education and to the California Department of Education (CDE). These laws require county offices and CDE to closely monitor and review school district budgets and financial projections.

Financial Reports Development

The Second Interim was developed based on the Los Angeles County Office of Education's Assumptions for fiscal years 2019-20 through 2021-22, as well as the District's "Enrollment Projections for Budget Planning Purposes" which was presented to the Board of Education on February 25, 2020. The information presented includes actual and projected financial information for the General Fund as of January 31, 2020.

Revenue Assumptions

Student Enrollment/ Average Daily Attendance

The District's total student enrollment has declined over the past several years. As of October CBEDS, student enrollment for 2019-20 is at 2,909, which is 58 less students than in 2018-19. The District is carefully monitoring enrollment based on the trend of larger graduating classes (12th grade) and lower entering grade levels (K and 1st grades).

Average Daily Attendance (ADA) for 2019-20 LCFF funding purposes is projected at 2,908.65. This figure is based on the prior year ADA, adjusted for non-public school (NPS) annual ADA. In future years, ADA is projected to decline based on declining student enrollment.

Fiscal Year	Enrollment	P2ADA	Funded ADA
2017-18	3,072	2,995.90	3,012.99
2018-19	2,967	2,909.15	2,994.84
2019-20	2,909	2,833.18	2,908.65
2020-21*	2,866	2,791.47	2,833.18
2021-22*	2,794	2,721.63	2,791.47

* Projected

Statutory COLA's/ Adjustments in LCFF Funding

Under the Local Control Funding Formula (LCFF), school districts receive a base allocation for students by grade level based on Average Daily Attendance or ADA.

Now that LCFF is fully funded, adjustments in funding levels are calculated based on the statutory Cost-of-Living Allowance (COLA) and the District funded ADA. The statutory COLA for 2019-20 is 3.26% and due to the District’s declining enrollment, the increase in LCFF funding is not sufficient to cover additional costs associated with step and column adjustments, health benefit contributions, and increases in the District's STRS and PERS contributions.

The next two fiscal years will be extremely challenging for the District based on the projected continued decline in enrollment/ADA, and, increases in step and column adjustments, health benefit contributions, and CalSTRS and CalPERS contributions.

The projected COLAs for 2020-21 and 2021-22 are based on LACOE’s Second Interim Assumptions.

Augmentation Grants/Grade Span Adjustments

As part of the LCFF base funding allocation, the District receives funds in support of lower class sizes (grades TK-3 cumulative enrollment average of 24:1 by school site) in grades TK-3 and grades 9-12 (to support supplemental high school programs). These funds represent funding received previously for TK-3 CSR and Grade 9 CSR. The District's elementary schools' TK-3 cumulative average class size (per school site) is below the grade span threshold of 24:1.

Supplemental Grant and Proportionality

The District receives a Supplemental Grant allocation based on the 3-year average of the Unduplicated Pupil Count ratio to enrollment multiplied by 20% of its base LCFF allocation. The Unduplicated Pupil Count is a composite of students who qualify for free and reduced priced meals, English language learners, and foster youth. The District currently has 444 students or 15.23% of students in this category.

The District will expend \$820,319 in Supplemental Grant programs in 2019-20 to help serve and support Unduplicated Count students who qualify for supplemental services. These funds pay for English language development teachers, instructional aides, and specialized programs and services to support those students who qualify for free and reduced lunch, who are classified as English learners, and foster youth. In 2019-20, under the LCFF formula, the District will be required to commit additional funding for Supplemental Grant programs and services.

Federal Funding

The District will continue to receive federal funding for Title I, II, III, and IV, and Special Education IDEA Grants. For the most part, federal programs are targeted to serve economically disadvantaged, immigrant, limited English proficient students, and students with special needs. It is projected that the District will receive \$1,023,947 in federal funding in 2019-20, and the same level in future years. Allocations for Title I, II, III and IV are based on CARS application and determination of the schools' percentage of free and reduced students. The Special Education IDEA grants are allocated by the SELPA.

Other State Revenues

The District receives other state revenues for various programs, including Lottery, Mandated Block Grant, and Special Education Mental Health services. In 2019-20, it is projected that the District will receive One-Time funding for Special Education Early Intervention Preschool Grant.

Special Education Revenues

The District is projecting \$3,878,369 in Special Education funding in 2019-20. These funds represent federal, state and local (SELPA) funding for special needs students. School districts' costs for special education services continue to rise without the commitment of additional financial support from the federal and state governments. The District total costs associated with special education programs and services in 2019-20 total \$8,643,337. The rising costs of the District's special education programs and the insufficiency of state and federal financing resources continues to be a major concern.

Parcel Tax Revenues

It is projected that the District will receive \$5,638,934 in parcel tax revenues in 2019-20. Proceeds received from the parcel taxes are used to fund teaching, counseling, and instructional support positions. The additional positions help the District to preserve its core academic instructional programs, and support services. Measure R was renewed on February 26, 2019 at a rate of \$366 per parcel, with a future year CPI adjustment, for a six-year term (through 2025). The District will begin planning in 2020 for the renewal of Measure E (on or before June 30, 2021), which is currently \$954.75 per parcel, with an annual CPI adjustment. The District provides exemptions for seniors who are 65 years of age or older, residents on disability, and for contiguous parcels through an application process. The District's parcel tax revenues are projected to decrease from 2018-19 receipts due to an increase in senior exemptions. The District publishes an annual accountability report of actual parcel tax revenues and expenditures.

Use of Facilities Revenues

The District receives use of facilities revenues from community user groups including the San Marino Chinese School, PTAffiliates, Crown City United Soccer, the City of San Marino, San Marino Community Athletics Association, and other local community athletics groups. The District is projecting \$372,500 in use of facilities revenues for 2019-20.

Interest Earnings

It is projected that the District will earn \$80,000 in interest earnings in 2019-20, and in future years.

San Marino Schools Foundation Grants

The San Marino Schools Foundation is a significant part of the District's local funding. The funding helps to employ 21 teaching positions to maintain lower class sizes across all grade levels. It is projected that the District will receive \$2 million from the San Marino Schools Foundation in 2019-20, and in future years.

Parents and ASB Donations

The District receives donations from parents, PTA's/PTSA, and ASB's. The donations help to provide supplemental instructional materials and educational programs. These funds are restricted for specific teacher and instructional support positions, specialized programs, materials, and equipment. The District is projecting \$1,672,090 in parent and ASB donations in 2019-20. This figure has increased since the First Interim based on additional donations received. Accountability reports are provided to school site principals to share with their PTAs/PTSA and ASBs.

Other Donations

The District is projecting \$698,312 in other donations. These include donations for the District's Certificates of Participation debt service payments, contributions from the City of San Marino for extra-curricular student transportation, and the distribution of PARS 115 trust funds for other post-employment benefit costs.

Cash Flow

The District issued a Tax Revenue Anticipation Note (TRAN) for the 2019-20 fiscal year in the amount of \$5,500,000 through the California Education Notes program. These funds are helping the District with its cash flow needs. The maturity date for the current issuance is June 28, 2020.

Expenditure Assumptions

Certificated and Classified Salaries

Certificated and classified salaries have been adjusted based on employees’ actual step and column placements.

Employee Health Benefits

The District fully funds employee-only coverage for both Blue Shield and Kaiser HMO plans. For two-party and family Blue Shield and Kaiser HMO coverage, the District contributes 70% of the cost. For PPO coverage, the District contributes \$6,500 for employee-only coverage, \$9,500 for two-party coverage, and \$12,500 for family coverage.

District Health Benefit Contributions 2019-20:

	Employee Only	Two-Party	Family
Kaiser HMO	100%	70%	70%
Blue Shield HMO	100%	70%	70%
Blue Shield PPO	\$6,500 per year	\$9,500 per year	\$12,500 per year

The District also provides two options for dental insurance, as well as vision, life insurance for benefit-eligible employees, and an employee assistance program for all employees.

CalSTRS and CalPERS Pension Benefits

Employers' share of pension contributions for CalSTRS and CalPERS will continue to increase over the next several years. The District's contributions for CalSTRS and CalPERS are projected to increase by \$479,962 in 2020-21, and \$114,057 in 2021-22.

CalSTRS and CalPERS Employer Rates:

Employer Contributions	2018-19*	2019-20*	2020-21	2021-22
CalSTRS	16.28%	17.10%	18.40%	18.10%
CalPERS	18.062%	19.721%	22.70%	24.60%

*Actual Rates

Other Statutory Benefits

The other statutory benefits, including Medicare, OASDI, State Unemployment Insurance, and Workers Compensation have been included in the salary and benefit projections.

Books and Supplies, Services and Equipment Costs

Instructional and non-instructional supplies, textbooks, operating services and equipment accounts are reflective of allocated amounts. Funding is allocated to the school sites for general school site operations, state adopted instructional materials and other instructional support needs.

Transfers of Indirect Support

The District is authorized to transfer indirect costs from certain state and federal restricted programs to offset General Fund operating costs. The current approved rate for the 2019-20 year is 8.62%. This results in an offset of \$98,221 to Unrestricted General Fund expenditures.

Other Financing Sources/Uses

Included in the projections for 2019-20 is a transfer of \$10,063 from the Health and Welfare Fund to help cover the increase in health benefit contributions and a transfer of \$1,318,743 from the Cash Flow Fund to the General Fund to help bridge the gap, on a one-time basis, between revenues and expenditures.

Ending Balance Assumptions

Reserve for Economic Uncertainties

The District is projecting a 3% reserve for economic uncertainties in 2019-20, and in future years.

Assigned for Carryover Funds

As part of the Ending Balance, various sources of funding have been assigned for specific purposes, including restricted school site donations, and categorical programs.

Revolving Fund and Stores

The Ending Balance also includes \$100,000 m Revolving Funds and \$3,139 in Warehouse Stores.

Future Year Projections

Despite the LCFF funding model, state funding for K-12 Education is below the national average. The District is fortunate for the generous contributions received from the San Marino Schools Foundation, parcel tax revenue, and parent donations to support its high quality educational programs and services.

The Legislative Analyst's Office ("LAO") recently published their "California Fiscal Outlook" on November 20, 2019. The report stated that the California's budget continues to be in good position with an estimated \$7 billion available to allocate in the 2020-21 budget year. The LAO however, is suggesting caution in allocating the available surplus and recommends building reserves and paying down debt.

More information will be forthcoming when the new Governor presents his May Revise Report in mid-May 2020.

Other Funds

As part of the Second Interim Financial Report, information and projections for each of the District's "Other Funds" are provided.

Food Services Fund 13.0

The District's food services program is self-supporting. The Food Services Fund covers costs associated with the program including food services salaries and benefits, food and supplies, repairs, and equipment replacement. The projected ending balance in the fund for 2019-20 is \$15,319. These funds are assigned for food services operations.

Deferred Maintenance Fund 14.0

The Deferred Maintenance Fund supports major maintenance and repairs throughout the District. The projected ending balance in the fund for 2019-20 is \$312,780. These funds are assigned for future deferred maintenance needs in future.

Health Benefits Fund 17.0

The Health Benefits Fund represents realized savings to offset future health benefit premium increases. The balance of this fund will be transferred to the General Fund in 2019-20.

Cash Flow Fund 17.2

Included in the budget and long range financial projections are transfers out from the Cash Flow Fund to the General Fund. These funds have help to bridge the gap between total revenues and expenditures in the General Fund since 2015-16. In 2018-19, a temporary transfer of \$838,000 was made to the Capital Projects Fund. In 2019-20, \$838,000 will be transferred back from the Capital Projects Fund. The Second Interim also includes a transfer of \$1,318,743 to the General Fund to help bridge the District's budget gap in 2019-20. The projected ending balance in the fund for 2019-20 is \$848,000.

Capital Facilities Fund 25.0

The Capital Facilities Fund accounts for income and expenditures associated with the collection of developer fees. Developer Fee revenues are projected at \$150,000 in 2019-20. The projected ending balance in the fund for 2019-20 is \$208,288.

Capital Projects and Improvement Fund 40.0

The Capital Projects and Improvement Fund represents restricted donations for capital improvements, including the Barth Athletics Complex and improvements to Titan Field and Track, and alumni tiles. The projected ending balance for this fund is \$124,765.

Next Steps - Future Year Planning

The District is planning for the 2020-21 and 2021-22 budget years based on budget assumptions provided by the Los Angeles County Office of Education. The 2020-21 District Budget will be developed in accordance with the Budget Development Calendar and the Local Control Accountability Plan development process.

As more information is received, updates will be provided to the Board of Education.

**Updated Assumption Guidelines
(As of January 2020)**

PROJECTIONS FOR FISCAL YEARS 2019-20 THROUGH 2022-23

The guidelines below are provided to assist you with projections for Fiscal Years 2019-20, 2020-21, 2021-22, and 2022-23.

LCFF REVENUE	2019-20	2020-21	2021-22	2022-23
Statutory COLA /Net Funded COLA	3.26%	2.29%	2.71%	2.82%
SPECIAL EDUCATION AND CATERGORICAL PROGRAMS	2019-20	2020-21	2021-22	2022-23
COLA for Special Ed and Other Categorical Programs Outside of LCFF (on State and local share only)	3.26%	2.29%	2.71%	2.82%
LOTTERY REVENUE	2019-20	2020-21	2021-22	2022-23
Unrestricted	\$153 / ADA	\$153 / ADA	\$153 / ADA	\$153 / ADA
Restricted for Instructional Materials	\$54 / ADA	\$54 / ADA	\$54 / ADA	\$54 / ADA
Total Lottery Revenue	\$207 / ADA	\$207 / ADA	\$207 / ADA	\$207 / ADA
OTHER FACTORS	2019-20	2020-21	2021-22	2022-23
CalSTRS Employer Rates	17.10% ⁱ	18.40%	18.10%	18.10%
CalPERS Employer Rates	19.721% ⁱⁱ	22.80%	24.90%	25.90%
Interest Rate for 10-year Treasuries	2.07%	2.25%	2.51%	2.50%
CA Consumer Price Index (CPI)	3.09%	2.99%	2.89%	2.69%
Other Expenses (4000s – 6000s)	2019-20+CPI	2020-21+CPI	2021-22+CPI	2022-23+CPI

ⁱ The CalSTRS rates for 2019-20 and 2020-21 are final

ⁱⁱ The CalPERS rate for 2019-20 is final. Rates in the following years are subject to change based on the determination of the CalPERS Board

**SAN MARINO UNIFIED SCHOOL DISTRICT
2019-20 Second Interim Budget Assumptions**

BUDGET ASSUMPTIONS	2018-19	2019-20	2020-21*	2021-22*
REVENUES				
Projected CBEDS Enrollment	2,967	2,909	2,866	2,794
Projected Funded Average Daily Attendance	2,994.84	2,908.65	2,833.18	2,791.47
COLA (%) (subject to change)	3.70%	3.26%	2.29%	2.71%
LCFF Base Grant K - 3 (per ADA)	\$7,459	\$7,702	\$7,878	\$8,091
LCFF Base Grant 4 - 6 (per ADA)	\$7,571	\$7,818	\$7,997	\$8,214
LCFF Base Grant 7 - 8 (per ADA)	\$7,796	\$8,050	\$8,234	\$8,457
LCFF Base Grant 9 - 12 (per ADA)	\$9,034	\$9,329	\$9,543	\$9,802
K-3 Grade Span Adjustment (per ADA)	\$776	\$801	\$819	\$841
9-12 Grade Span Adjustment (per ADA)	\$235	\$243	\$248	\$255
LCFF Funding	\$26,167,032	\$26,229,896	\$26,127,641	\$26,384,991
LCFF - Increase/Decrease in Funding	\$1,550,554	\$62,864	(\$102,255)	\$257,350
Unduplicated Student Count	525	444	444	444
Unduplicated Student Percentage (Average)	17.69%	15.23%	15.45%	15.85%
Proportionality Funding for Unduplicated Students	\$794,864	\$820,319	\$811,096	\$788,132
Education Protection Account (EPA)	\$1,037,383	\$581,790	\$581,790	\$581,790
Unrestricted Lottery (per ADA)	\$151	\$153	\$153	\$153
Restricted Lottery (per ADA)	\$53	\$54	\$54	\$54
Mandated Block Grant	\$124,523	\$125,730	\$125,730	\$125,730
One-Time State Funding	\$549,946	\$117,130	\$0	\$0
Special Education Funding	\$2,502,477	\$2,526,314	\$2,526,314	\$2,526,314
Parcel Tax Revenues (Measure R) 2025	\$1,629,897	\$1,565,016	\$1,611,966	\$1,660,325
Parcel Tax Revenues (Measure E) 2021	\$4,116,011	\$4,073,918	\$4,196,136	\$4,196,136
San Marino Schools Foundation Grant	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000
Use of District Facilities	\$314,722	\$372,500	\$372,500	\$372,500
Interest Earnings	\$107,201	\$80,000	\$80,000	\$80,000

**SAN MARINO UNIFIED SCHOOL DISTRICT
2019-20 Second Interim Budget Assumptions**

BUDGET ASSUMPTIONS	2018-19	2019-20	2020-21*	2021-22*
<u>EXPENDITURES/TRANSFERS OUT</u>				
Certificated SMTA Salaries	Step & Column; 1% Salary Adjustment; 185 Work Days for Teachers 187 days for Counselors	Step & Column; 182 Work Days for Teachers 184 days for Counselors	TBD	TBD
Classified CSEA/Non-Represented Salaries	Step & Longevity; 1% Salary Adjustment	Step & Longevity	TBD	TBD
Management & Administrative Salaries	Step; 1% Salary Adjustment	Step	TBD	TBD
Health Benefits - Major Medical	For HMO Coverage, District to contribute 100% for Employee Only; 70% for 2-Party and Family. For PPO Coverage, District to contribute \$6,000 for Employee Only, \$9,000 for 2-Party and \$12,000 for Family	For HMO Coverage, District to contribute 100% for Employee Only; 70% for 2-Party and Family. For PPO Coverage, District to contribute \$6,500 for Employee Only, \$9,500 for 2-Party and \$12,500 for Family	TBD	TBD
Health Benefits - Other Medical	District to fund Delta Dental (employee only), Delta Care, Vision, Life and Employee Assistance Program	District to fund Delta Dental (employee only), Delta Care, Vision, Life and Employee Assistance Program	TBD	TBD
Status of Bargaining Unit Negotiations	SMTA - Settled CSEA - Settled	SMTA - Settled CSEA - Settled	Pending	Pending
STRS Employer share	16.28%	17.10%	18.40%	18.10%
PERS Employer share	18.062%	19.721%	22.800%	24.900%
School Sites - Textbook/Support Allocation	\$125 per student	\$125 per student	\$125 per student	\$125 per student
School Sites - Restricted Lottery Allocation	\$25 per student	\$25 per student	\$25 per student	\$25 per student
Transfer to Capital Projects Fund	\$15,500	\$0	\$0	\$0
Reserve for Economic Uncertainties	3.00%	3.00%	3.00%	3.00%

**SAN MARINO UNIFIED SCHOOL DISTRICT
CBEDS and ADA Data 2015/16 thru 2021/22**

BD Mtg: 03-10-20

School Site	--2015/16 --		--2016/17 --		--2017/18 --		--2018/19 --		--2019/20 --		--2020/21 --		--2021/22 --	
	CBEDS	P2 ADA	CBEDS	P2 ADA	CBEDS	P2 ADA	CBEDS	P2 ADA	CBEDS	Proj. ADA	Enroll	Proj. ADA	Enroll	Proj. ADA
Carver Elementary														
TK-K	102	96.79	106	102.46	104	100.55	108	104.13	106	102.82	100	97.00	100	97.00
1	93	90.09	93	90.75	96	92.36	87	83.94	94	91.18	108	104.76	100	97.00
2	82	79.89	97	96.13	95	92.47	95	92.60	92	89.24	95	92.15	108	104.76
3	107	104.35	95	93.94	98	95.27	103	101.20	98	95.06	94	91.18	95	92.15
4	102	99.96	109	107.98	103	101.60	109	106.60	100	97.00	99	96.03	94	91.18
5	100	97.06	118	114.47	118	115.65	97	94.22	116	112.52	101	97.97	99	96.03
	586	568.14	618	605.73	614	597.90	599	582.69	606	587.82	597	579.09	596	578.12
Valentine Elementary														
TK-K	109	104.03	98	93.00	89	84.64	87	84.84	106	102.82	100	97.00	100	97.00
1	80	76.19	94	91.07	84	81.67	87	84.53	94	91.18	108	104.76	100	97.00
2	101	97.49	87	84.75	100	95.36	88	86.04	94	91.18	94	91.18	108	104.76
3	98	93.54	100	95.90	93	88.18	99	96.97	95	92.15	94	91.18	94	91.18
4	76	73.93	102	99.99	107	101.51	86	83.51	99	96.03	99	96.03	94	91.18
5	97	93.04	86	83.41	113	110.44	106	102.36	86	83.42	101	97.97	99	96.03
	561	538.22	567	548.12	586	561.80	553	538.25	574	556.78	596	578.12	595	577.15
Huntington Middle														
6	257	250.01	213	207.70	220	214.51	244	237.70	215	208.55	204	197.88	202	195.94
7	266	256.84	269	263.24	233	226.95	229	221.90	233	226.01	219	212.43	204	197.88
8	257	250.62	277	272.33	285	278.29	227	221.76	228	221.16	234	226.98	219	212.43
	780	757.47	759	743.27	738	719.75	700	681.36	676	655.72	657	637.29	625	606.25
San Marino High														
9	285	278.66	258	254.15	273	266.88	285	282.01	223	216.31	230	223.10	234	226.98
10	311	302.24	286	276.50	271	264.49	282	276.27	283	274.51	221	214.37	230	223.10
11	275	265.55	302	292.82	279	269.29	265	259.70	273	264.81	278	269.66	221	214.37
12	329	317.89	273	263.33	301	288.58	269	261.61	259	251.23	272	263.84	278	269.66
	1,200	1,164.34	1,119	1,086.80	1,124	1,089.24	1,101	1,079.59	1,038	1,006.86	1,001	970.97	963	934.11
TOTAL K-12	3,127	3,028.17	3,063	2,983.92	3,062	2,968.69	2,953	2,881.89	2,894	2,807.18	2,851	2,765.47	2,779	2,695.63
Home/Hospital		0.34		0.47										
SDC - ESY		7.27		7.24		5.85		6.96		6.20		6.20		6.20
NPS - Annual	9	11.20	11	12.97	10	13.15	14	13.28	15	13.00	15	13.00	15	13.00
County ADA		7.51		8.93		8.21		7.02		6.80		6.80		6.80
TOTAL	3,136	3,054.49	3,074	3,013.53	3,072	2,995.90	2,967	2,909.15	2,909	2,833.18	2,866	2,791.47	2,794	2,721.63

Note: Used enrollment as of 01-31-20 and 200 TK-K for both Carver & Valentine for the 20-21 projections.

Greater of CY or PY P2 ADA	3,054.77	3,035.80	2,991.63	2,974.54	2,888.85	2,813.38	2,771.67
Annual NPS/County ADA	18.71	21.90	21.36	20.30	19.80	19.80	19.80
LCFF Funded ADA	3,073.48	3,057.70	3,012.99	2,994.84	2,908.65	2,833.18	2,791.47

TOTALS														
TK - 3	772	742.37	770	748.00	759	730.50	754	734.25	779	755.63	793	769.21	805	780.85
4 - 6	632	614.00	628	613.55	661	643.71	642	624.39	616	597.52	604	585.88	588	570.36
7 - 8	523	507.46	546	535.57	518	505.24	456	443.66	461	447.17	453	439.41	423	410.31
9 - 12	1,200	1,164.34	1,119	1,086.80	1,124	1,089.24	1,101	1,079.59	1,038	1,006.86	1,001	970.97	963	934.11
	3,127	3,028.17	3,063	2,983.92	3,062	2,968.69	2,953	2,881.89	2,894	2,807.18	2,851	2,765.47	2,779	2,695.63

SAN MARINO UNIFIED SCHOOL DISTRICT
2019-20 Proposed Second Interim Financial Reporting
LINE ITEM BUDGET SUMMARY and LONG RANGE FINANCIAL PROJECTIONS

BD Mtg: 03-10-20

A	B	C	D	E	F	G	L	M	N	O	P	Q	R	S	T	U	V	W
	Resource, Object or Location	Notes	Unrestricted	Special Education	Restricted	Unaudited Actuals 2018-19	Unrestricted	Special Education	Restricted	Projected 2019-20 Second Interim	Unrestricted	Special Education	Restricted	Projected 2020-21	Unrestricted	Special Education	Restricted	Projected 2021-22
1																		
2																		
3	Projected P2 Average Daily Attendance (ADA)		2,839.98	48.87		2,888.85	2,764.51	48.87		2,813.38	2,722.80	48.87		2,771.67	2,652.96	48.87		2,701.83
4	Plus Annual Non-Public School (NPS) ADA			13.28		13.28		13.00		13.00		13.00		13.00		13.00		13.00
5	Plus Los Angeles County ADA		7.02			7.02	6.80			6.80	6.80			6.80	6.80			6.80
6	Total Projected ADA		2,847.00	62.15	-	2,909.15	2,771.31	61.87	-	2,833.18	2,729.60	61.87	-	2,791.47	2,659.76	61.87	-	2,721.63
7																		
8	CBEDS Enrollment Projection		SMUSD	NPS			SMUSD	NPS	County		SMUSD	NPS	County		SMUSD	NPS	County	
9	Grades TK - 3		754			754	779			779	793			793	805			805
10	Grades 4 - 6		642	3		645	616	3		619	604	3		607	588	3		591
11	Grades 7 - 8		456	2		458	461	2		463	453	2		455	423	2		425
12	Grades 9 - 12		1,101	9		1,110	1,038	10	7	1,055	1,001	10	7	1,018	963	10	7	980
13	Total CBEDS Enrollment Projection		2,953	14	-	2,967	2,894	15	7	2,916	2,851	15	7	2,873	2,779	15	7	2,801
14																		
15	Unduplicated ELL, Free/Reduced & Foster Youth Count		525			525	444			444	444			444	444			444
16	Percent over CBEDS		17.69%			17.69%	15.23%			15.23%	15.45%			15.45%	15.85%			15.85%
17																		
18	Projected Funded Average Daily Attendance (ADA)		2017-18 P2 ADA Regular	2017-18 P2 ADA Special Ed	Projected Annual ADA NPS/County		Projected P2 ADA Regular	Projected P2 ADA Special Ed	Projected Annual ADA NPS/County		Projected P2 ADA Regular	Projected P2 ADA Special Ed	Projected Annual ADA NPS/County		Projected P2 ADA Regular	Projected P2 ADA Special Ed	Projected Annual ADA NPS/County	
19	Grades TK - 3		716.39	15.17	0.11	731.67	728.15	7.97	0.50	736.62	747.66	7.97	0.50	756.13	761.24	7.97	0.50	769.71
20	Grades 4 - 6		624.11	20.54	3.12	647.77	613.88	11.94	3.00	628.82	585.58	11.94	3.00	600.52	573.94	11.94	3.00	588.88
21	Grades 7 - 8		489.31	17.35	1.69	508.35	494.60	10.35	1.50	446.45	443.02	10.35	1.50	454.87	435.26	10.35	1.50	447.11
22	Grades 9 - 12		1,067.13	24.54	15.38	1,107.05	1,063.35	18.61	14.80	1,096.76	988.25	18.61	14.80	1,021.66	952.36	18.61	14.80	985.77
23	Total Funded ADA Projection		2,896.94	77.60	20.30	2,994.84	2,839.98	48.87	19.80	2,908.65	2,764.51	48.87	19.80	2,833.18	2,722.80	48.87	19.80	2,791.47
24																		
25	Projected COLA		3.700%			3.700%	3.260%			3.260%	2.290%			2.290%	2.710%			2.710%
26																		
27	Projected Base Grant		PY Base	COLA			PY Base	COLA			PY Base	COLA			PY Base	COLA		
28	Grades TK - 3		7,193.00	266.00		7,459.00	7,459.00	243.00		7,702.00	7,702.00	176.00		7,878.00	7,878.00	213.00		8,091.00
29	Grades 4 - 6		7,301.00	270.00		7,571.00	7,571.00	247.00		7,818.00	7,818.00	179.00		7,997.00	7,997.00	217.00		8,214.00
30	Grades 7 - 8		7,518.00	278.00		7,796.00	7,796.00	254.00		8,050.00	8,050.00	184.00		8,234.00	8,234.00	223.00		8,457.00
31	Grades 9 - 12		8,712.00	322.00		9,034.00	9,034.00	295.00		9,329.00	9,329.00	214.00		9,543.00	9,543.00	259.00		9,802.00
32																		
33	TARGET BASE GRANT																	
34	Grades TK - 3		5,343,553	113,974		5,457,527	5,608,211	65,236		5,673,447	5,890,065	66,727		5,956,792	6,159,193	68,531		6,227,724
35	Grades 4 - 6		4,725,137	179,130		4,904,267	4,799,314	116,801		4,916,115	4,682,883	119,475		4,802,358	4,714,343	122,717		4,837,060
36	Grades 7 - 8		3,814,661	148,436		3,963,097	3,498,530	95,393		3,593,923	3,647,827	97,573		3,745,400	3,680,994	100,215		3,781,209
37	Grades 9 - 12		9,703,871	297,219		10,001,090	9,983,523	248,151		10,231,674	9,495,858	253,844		9,749,702	9,401,784	260,733		9,662,517
38	TARGET - Base Grant		23,587,222	738,759		24,325,981	23,889,578	525,581		24,415,159	23,716,633	537,619		24,254,252	23,956,314	552,196		24,508,510
39																		
40	TARGET GRADE SPAN ADJUSTMENTS																	
41	TK - 3 Augmentation (Target Base Grant x 10.4%) (\$776)		555,919	11,857		567,776	583,248	6,784		590,032	612,334	6,937		619,271	640,203	7,123		647,326
42	9 - 12 Augmentation (Target Base Grant x 2.60%) (\$235)		252,425	7,732		260,157	260,046	6,466		266,512	246,772	6,599		253,371	244,586	6,786		251,372
43	TARGET - Augmentation Grants		808,344	19,589		827,933	843,294	13,250		856,544	859,106	13,536		872,642	884,789	13,909		898,698
44																		
45	TARGET SUPPLEMENTAL GRANT																	
46	Target Base + Target Augmentation Grant x 20%		4,879,113	151,670		5,030,783	4,946,574	107,766		5,054,340	4,915,148	110,231		5,025,379	4,968,221	113,221		5,081,442
47	Unduplicated Count Percentage - 3 yr Average		15.80%	15.80%		15.80%	16.23%	16.23%		16.23%	16.14%	16.14%		16.14%	15.51%	15.51%		15.51%
48	TARGET - Supplemental Grant		770,900	23,964		794,864	802,829	17,490		820,319	793,305	17,791		811,096	770,571	17,561		788,132
49																		
50	TARGET TRANSPORTATION & TIIG GRANTS																	
51	Transportation Grant		27,727			27,727		27,727		27,727		27,727		27,727		27,727		27,727
52	TIIG Grant		161,924			161,924	161,924			161,924	161,924			161,924	161,924			161,924
53	TARGET - Transportation/TIIG Grants		189,651	-	-	189,651	161,924	27,727	-	189,651	161,924	27,727	-	189,651	161,924	27,727	-	189,651
54																		
55	Prior Year Adjustment		28,603			28,603	(51,777)			(51,777)				-				-
56	TOTAL LCFF FUNDING		25,384,720	782,312	-	26,167,032	25,645,848	584,048	-	26,229,896	25,530,968	596,673	-	26,127,641	25,773,598	611,393	-	26,384,991
57																		
58	Informational Only																	
59	Property Taxes	00000.0	15,113,216			15,113,216	15,206,648			15,206,648	15,206,648			15,206,648	15,206,648			15,206,648
60	EPA (Educational Protection Act)	14000.0	1,037,383			1,037,383	581,790			581,790	581,790			581,790	581,790			581,790
61	State Aid	00000.0	9,234,121	782,312		10,016,433	9,857,410	584,048		10,441,458	9,742,530	596,673		10,339,203	9,985,160	611,393		10,596,553
62	Total Funded Revenue Limit/LCFF		25,384,720	782,312	-	26,167,032	25,645,848	584,048	-	26,229,896	25,530,968	596,673	-	26,127,641	25,773,598	611,393	-	26,384,991
63																		
64	Increase (Decrease) in Funding					1,550,554				62,864				(102,255)				257,350
65																		

SAN MARINO UNIFIED SCHOOL DISTRICT
2019-20 Proposed Second Interim Financial Reporting
LINE ITEM BUDGET SUMMARY and LONG RANGE FINANCIAL PROJECTIONS

BD Mtg: 03-10-20

	A	B	C	D	E	F	G	L	M	N	O	P	Q	R	S	T	U	V	W
		Resource, Object or Location	Notes	Unrestricted	Special Education	Restricted	Unaudited Actuals 2018-19	Unrestricted	Special Education	Restricted	Projected 2019-20 Second Interim	Unrestricted	Special Education	Restricted	Projected 2020-21	Unrestricted	Special Education	Restricted	Projected 2021-22
66	LCAP Proportionality Percentage Calculation (Informational Only)																		
67							26,167,032				26,229,896				26,127,641				26,394,991
68							189,651				189,651				189,651				189,651
69							794,864				820,319				811,096				788,132
70							692,472				794,864				820,319				811,096
71							102,392				25,455				(9,223)				(22,964)
72																			
73							794,864				820,319				811,096				788,132
74							25,182,517				25,219,926				25,126,894				25,407,208
75							3.16%				3.25%				3.23%				3.10%
76																			
77																			
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SAN MARINO UNIFIED SCHOOL DISTRICT
2019-20 Proposed Second Interim Financial Reporting
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BD Mtg: 03-10-20

	A	B	C	D	E	F	G	L	M	N	O	P	Q	R	S	T	U	V	W			
		Resource, Object or Location	Notes	Unrestricted	Special Education	Restricted	Unaudited Actuals 2018-19	Unrestricted	Special Education	Restricted	Projected 2019-20 Second Interim	Unrestricted	Special Education	Restricted	Projected 2020-21	Unrestricted	Special Education	Restricted	Projected 2021-22			
129		991xx.0	Infosnap & Other Parent Donations			522,235	522,235			366,893	366,893			350,000	350,000			350,000	350,000			
130		99600.0	Donations - HMS ASB			625,645	625,645			263,513	263,513			263,513	263,513			263,513	263,513			
131		99600.0	Donations - SMHS ASB			38,110	38,110			91,334	91,334			91,334	91,334			91,334	91,334			
132		0000210	Donations based on Curr Lab Usage			7,326	7,326			-	-			-	-			-	-			
133		0000280	Donations for Elementary Field Trips & Salaries/Benefits of Coordinator			91,900	91,900			91,191	91,191			91,191	91,191			91,191	91,191			
134		0002000	PTA/PTSA Donations for Salaries/Benefits of Coordinator			21,244	21,244			-	-			-	-			-	-			
135		1002000	PTA Donations for Support Salaries & Benefits, Supplies & Equipment			251,194	251,194			318,225	318,225			318,225	318,225			318,225	318,225			
136		1008000	Donations - Scrip			40,514	40,514			1,125	1,125			1,125	1,125			1,125	1,125			
137		2002000	PTA Donations for Support Salaries & Benefits, Supplies & Equipment			243,680	243,680			279,997	279,997			279,997	279,997			279,997	279,997			
138		3002000	PTA Donations - Allocations			239,750	239,750			106,573	106,573			106,573	106,573			106,573	106,573			
139		3003000	ASB Donations			5,632	5,632			37,197	37,197			37,197	37,197			37,197	37,197			
140		4002000	PTSA Donations - Allocations			71,681	71,681			110,517	110,517			110,517	110,517			110,517	110,517			
141		4003000	ASB Donations			16,830	16,830			5,525	5,525			5,525	5,525			5,525	5,525			
142			Subtotal - Parent Donations			2,175,741	2,175,741			1,672,090	1,672,090			1,655,197	1,655,197			1,655,197	1,655,197			
143																						
144		00000.0	Other Donations			34,525	34,525		19,925	117,403	137,328			-	-			-	-			
145		00000.0	Barth Family Donation for COP Debt Service Payment			364,651	364,651		412,775		412,775			463,000	463,000			-	-			
146		00000.0	JPA Reimbursements for Safety Credits and in 2018-19 for Legal Costs			450,113	450,113				-			-	-			-	-			
147		00000.0	Reimbursement for Retiree Health Cost			36,133	36,133		36,209		36,209			57,174	57,174		61,619		61,619			
148		99400.0	Donation for Wellness Initiative			-	10,000		-		10,000			-	-			-	-			
149		99400.0	City of San Marino Reimbursement for Extra-Curricular Transportation			-	110,000		-		110,000			-	110,000			-	110,000			
150			Subtotal - Misc. Income			885,422	1,005,422		468,909	-	696,312			520,174	1,100,000			630,174	1,171,619			
151			TOTAL PROJECTED OTHER LOCAL REVENUE			9,053,253	2,502,477		8,560,343	2,526,314	12,986,150			8,748,776	2,526,314			13,040,287	12,630,091			
152			TOTAL PROJECTED REVENUE			35,624,453	4,031,229		4,611,250	44,266,932	34,922,191			3,878,369	3,991,003			42,791,563	42,415,351			
153																						
154			Projected Expenditures																			
155		11xx	Teachers Salaries, incl Hourly, Stipends & Substitutes			12,193,221	1,557,479	355,962	14,106,662		12,450,427	1,461,517	371,304	14,283,248	12,450,427	1,461,517	371,304	14,283,248	10,922,913	1,461,517	371,304	12,755,734
156		12xx	Counselors, Psychologists, Speech and Language, etc.			844,802	822,423	116,164	1,783,389		947,811	749,835	92,931	1,790,577	947,811	749,835	92,931	1,790,577	947,811	749,835	92,931	1,790,577
157		13xx	Supervisors' and Administrators' Salaries			1,245,489	142,378	12,903	1,400,770		1,431,365	142,378	13,483	1,587,226	1,431,365	142,378	13,483	1,587,226	1,431,365	142,378	13,483	1,587,226
158		19xx	Other Certificated Salaries			14,910	53,754	-	68,664		11,000	70,248	-	81,248	11,000	70,248	-	81,248	11,000	70,248	-	81,248
159			Increases in Salary Costs Based on SMTA Salary Step (3.5%) & Column (5.30%) and Certificated Mgmt Step (4.5%) Increases			-	-	-	-		-	-	-	-	230,000	30,000	-	260,000	460,000	60,000	-	520,000
160			Savings in Certificated Salaries			-	-	-	-		-	-	-	-	(1,527,514)	-	-	(1,527,514)	(363,300)	-	-	(363,300)
161			Subtotal - Certificated Salaries			14,298,422	2,576,034	485,029	17,359,485		14,840,603	2,423,978	477,718	17,742,299	13,543,089	2,453,978	477,718	16,474,785	13,409,789	2,483,978	477,718	16,371,485
162																						
163		21xx	Classroom Instructional Aides M&O, Health Aides, Stage Crew, Library Media Specialists			718,992	1,441,201	258,907	2,419,100		733,682	1,407,982	215,465	2,357,129	715,092	1,407,982	215,465	2,338,539	688,781	1,299,982	215,465	2,204,228
164		22xx	Classified Management Asst: Supvs, CTO, Directors, and Managers			1,668,381	-	476,622	2,145,003		1,620,889	-	494,780	2,115,669	1,620,889	-	494,780	2,115,669	1,520,889	-	494,780	1,940,669
165		23xx	Supervisors' and Administrators' Salaries			819,014	-	291,308	1,110,322		800,512	-	225,514	1,026,026	800,512	-	225,514	1,026,026	685,512	-	130,514	816,026
166		24xx	Clerical, Technical and Office Salaries			2,068,522	72,678	96,823	2,238,023		2,107,833	74,855	117,736	2,300,424	2,107,833	74,855	117,736	2,300,424	2,007,833	74,855	42,736	2,125,424
167		29xx	Other Classified Salaries			126,227	163,218	46,535	335,980		118,207	199,494	21,519	339,220	118,207	199,494	21,519	339,220	118,207	199,494	21,519	339,220
168			Increases in Salary Costs Based on Salary Step (5.30%) and Longevity Increases for Yrs 10, 15, 20			-	-	-	-		-	-	-	-	120,000	30,000	10,000	160,000	240,000	60,000	20,000	320,000
169			Savings in Classified Salaries			-	-	-	-		-	-	-	-	(341,311)	(108,000)	(245,000)	(694,311)	(186,000)	-	-	(186,000)
170			Subtotal - Classified Salaries			5,401,136	1,677,097	1,170,195	8,248,428		5,381,123	1,682,331	1,075,014	8,138,468	5,141,222	1,604,331	840,014	7,585,567	5,075,222	1,634,331	850,014	7,559,567
171																						
172		31xx	STRS Employer Contributions			2,171,895	400,527	76,218	2,648,640		2,424,655	399,871	81,800	2,906,326	2,424,655	399,871	81,800	2,906,326	2,297,869	399,871	81,800	2,779,540
173		31xx	STRS on Behalf (Accounting Entry Only)			-	-	1,457,945	1,457,945		-	-	1,457,945	1,457,945	-	-	1,457,945	1,457,945	-	-	1,457,945	1,457,945
174		32xx	PERS Employer Contributions			968,738	294,596	177,450	1,440,784		1,083,049	322,152	181,147	1,586,348	1,083,049	322,152	181,147	1,586,348	1,171,339	322,152	181,147	1,674,638
175		33xx	Statutory Benefits for Employees - OASDI and Medicare Deductions			623,407	167,520	94,228	885,155		663,181	171,073	88,267	922,521	663,181	171,073	88,267	922,521	578,289	171,073	88,267	837,629
176		34xx	Employee Health Benefits for Medical, Dental, Vision, Life, and Wellness			1,972,850	608,764	139,603	2,721,217		2,106,627	596,186	162,409	2,865,222	2,090,000	596,186	162,409	2,848,595	2,030,394	596,186	162,409	2,788,989
177		35xx	Statutory Benefit based on Salaries			9,517	2,048	801	12,366		10,154	2,060	781	12,995	10,154	2,060	781	12,995	8,833	2,060	781	11,674
178		36xx	Workers' Compensation Insurance			382,575	85,190	33,170	500,935		324,711	65,821	24,903	415,435	324,711	65,821	24,903	415,435	282,437	65,821	24,903	373,161
179		39xx	Other Employee Benefits			235,271	54,720	9,900	299,891		170,640	51,840	11,520	234,000	170,640	51,840	11,520	234,000	170,640	51,840	11,520	234,000
180			Payment to PARS for Early Retirement Incentive Program (2009 - 2014)			-	-	-	-		-	-	-	-	326,191	-	-	326,191	326,191	-	-	326,191
181			STRS/PERS Increase			-	-	-	-		-	-	-	-	479,962	-	-	479,962	114,057	-	-	114,057
182			Employee Benefits related to Step/Column			-	-	-	-		-	-	-	-	200,000	8,000	2,000	210,000	400,000	16,000	4,000	420,000
183			Employee Benefit Adjustments			-	-	-	-		-	-	-	-	(796,551)	-	-	(796,551)	(237,740)	-	-	(237,740)
184			Subtotal - Employee Benefits			6,364,253	1,613,365	1,989,315	9,966,933		7,109,208	1,609,003										

SAN MARINO UNIFIED SCHOOL DISTRICT
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	A	B	C	D	E	F	G	L	M	N	O	P	Q	R	S	T	U	V	W
		Resource, Object or Location	Notes	Unrestricted	Special Education	Restricted	Unaudited Actuals 2018-19	Unrestricted	Special Education	Restricted	Projected 2019-20 Second Interim	Unrestricted	Special Education	Restricted	Projected 2020-21	Unrestricted	Special Education	Restricted	Projected 2021-22
186	Approved Textbooks and Core Curricula Materials	41xx	Textbook Purchases	30,854	-	49,566	80,420	55,090	-	359,787	414,877	50,000	-	150,000	200,000	50,000	-	150,000	200,000
187	Books & Other Reference Materials	42xx	Other Reference Materials	-	-	-	-	-	-	11,249	11,249	-	-	-	-	-	-	-	-
188	Materials and Supplies	43xx	Classroom, Office & Maintenance and Operations Supplies	333,354	25,414	542,487	901,255	533,093	24,761	926,953	1,484,807	500,000	24,761	768,824	1,293,585	500,000	24,761	768,824	1,293,585
189	Non-Capitalized Equipment	44xx	Technology Items, Computers, Maintenance Equipment, & Musical Instruments	42,896	3,188	55,993	102,077	44,074	1,719	40,416	86,209	40,000	1,719	-	41,719	40,000	1,719	-	41,719
190	Subtotal - Book and Supplies	4xxx		407,104	28,602	648,046	1,083,752	632,257	26,480	1,338,405	1,997,142	590,000	26,480	918,824	1,535,304	590,000	26,480	918,824	1,535,304
191																			
192	Sub-Agreements for Services	51xx	Non-Public School Agreements	26,265	798,464	-	824,729	-	1,325,000	-	1,325,000	-	1,325,000	-	1,325,000	-	1,325,000	-	1,325,000
193	Travel and Conferences	52xx	Mileage and Conferences	95,132	8,680	29,204	133,016	76,276	6,013	10,260	92,549	40,000	6,013	9,000	55,013	40,000	6,013	9,000	55,013
194	Dues and Memberships	53xx	District memberships (AICSA, CISA, CASBO, CIF, CASH, CODESP, etc.)	28,312	-	4,062	32,374	28,814	-	742	29,556	20,000	-	-	20,000	20,000	-	-	20,000
195	Insurance	54xx	West San Gabriel JPA Insurance for Property and Liability	226,904	-	-	226,904	264,190	-	-	264,190	264,190	-	-	264,190	264,190	-	-	264,190
196	Utilities	55xx	Utility Costs - Electrical, Gas, Water	803,188	-	1,984	805,172	851,800	-	2,300	854,100	851,800	-	2,300	854,100	851,800	-	2,300	854,100
197	Rentals and Repairs	56xx	Rentals, Leases, Repairs and Non-Capitalized Improvements	21,492	703	190,321	212,516	97,354	1,342	296,636	395,332	60,000	1,342	280,000	341,342	60,000	1,342	280,000	341,342
198	Transfers of Direct Costs	57xx	Curriculum Lab Usage & Food Service Transfers	46,223	2,631	(15,482)	33,372	33,182	246	1,572	35,000	33,182	246	1,572	35,000	33,182	246	1,572	35,000
199	Professional/Consulting and Operating Services	58xx	Legal, Election & Audit Costs; Consultants; Field Trips; Transportation, etc	1,699,318	583,770	1,079,664	3,362,752	842,477	1,074,353	809,979	2,726,809	550,000	1,033,800	600,000	2,183,800	550,000	1,033,800	600,000	2,183,800
200	Communications	59xx	Postage; Phone, Fax, Cable and Data Lines	163,960	2,420	4,862	171,242	190,588	2,550	4,868	198,006	150,000	2,550	4,868	157,418	150,000	2,550	4,868	157,418
201	Subtotal - Operating Services	5xxx		3,110,794	1,396,668	1,294,615	5,802,077	2,384,681	2,409,504	1,126,357	5,920,542	1,969,172	2,368,951	897,740	5,235,863	1,969,172	2,368,951	897,740	5,235,863
202																			
203	Land Improvements	61xx	Land Improvements	-	-	176,699	176,699	10,413	-	-	10,413	10,000	-	-	10,000	10,000	-	-	10,000
204	Buildings and Improvements to Buildings	62xx	Building Improvements	108,351	-	66,187	174,538	29,182	-	77,462	106,644	20,000	-	-	20,000	20,000	-	-	20,000
205	Equipment	64xx	Chromebooks; Classroom Furniture, HVAC Equipment	104,237	-	154,588	258,825	105,775	-	123,021	228,796	50,000	-	-	50,000	50,000	-	-	50,000
206	Subtotal - Equipment	6xxx		212,588	-	397,474	610,062	145,370	-	200,483	345,853	80,000	-	-	80,000	80,000	-	-	80,000
207																			
208	Tuition/Excess Costs	71xx	LACOE, SELPA Excess Cost	65,089	443,064	-	508,153	70,000	431,093	-	501,093	70,000	431,093	-	501,093	70,000	431,093	-	501,093
209	Debt Service	74xx	COP Debt Service Payment - Offset by Barth Donation through July 2021	364,651	-	-	364,651	412,775	-	-	412,775	463,000	-	-	463,000	466,400	-	-	466,400
210	Subtotal - Other Outgo			429,740	443,064	-	872,804	482,775	431,093	-	913,868	533,000	431,093	-	964,093	536,400	431,093	-	967,493
211																			
212	Transfers of Indirect Cost	73xx	Established Rates Charged to Categorical Programs to Offset General Fund Costs (Accounting, Utilities, etc.)	(124,280)	57,325	42,219	(24,736)	(98,221)	60,948	37,273	-	(95,606)	60,948	34,658	-	(95,606)	60,948	34,658	-
213	Subtotal - Indirect Support	73xx		(124,280)	57,325	42,219	(24,736)	(98,221)	60,948	37,273	-	(95,606)	60,948	34,658	-	(95,606)	60,948	34,658	-
214	TOTAL EXPENDITURES			30,099,757	7,792,155	6,026,893	43,918,805	30,877,796	8,643,337	6,264,022	45,785,155	28,736,869	8,562,784	5,179,726	42,479,379	28,707,286	8,630,784	5,191,726	42,529,796
215																			
216	Excess/(Deficiency) of Revenue over Expenditures			5,524,696	(3,760,926)	(1,415,643)	348,127	4,044,395	(4,764,968)	(2,273,019)	(2,993,592)	6,120,846	(4,671,790)	(1,360,238)	88,818	5,982,863	(4,725,070)	(1,372,238)	(114,445)
217																			
218	Other Financing Sources/Uses																		
220	Transfer in from Health & Welfare Fund	Fd 17.0	Based on Negotiated Agreements with SMTA and CSEA	-	-	-	-	10,063	-	-	10,063	-	-	-	-	-	-	-	-
222	Transfer in from Cash Flow Fund	Fd 17.2		695,000	-	-	695,000	1,318,743	-	-	1,318,743	-	-	-	-	-	-	-	-
223	Transfer to Capital Projects Fund	Fd 40.0		(15,500)	-	-	(15,500)	-	-	-	-	-	-	-	-	-	-	-	-
224	Contribution to Special Education	65000.0	General Funds Contributed to Special Education	(3,774,851)	3,774,851	-	-	(4,724,415)	4,724,415	-	-	(4,671,790)	4,671,790	-	(4,725,070)	4,725,070	-	-	-
225	Contribution to Maintenance & Operations	81500.0	Routine Restricted Maintenance Costs	(1,583,606)	-	1,583,606	-	(1,593,238)	-	1,593,238	-	(1,360,238)	-	1,360,238	-	(1,372,238)	-	1,372,238	-
226	TOTAL OTHER SOURCES/USES			(4,678,957)	3,774,851	1,583,606	679,500	(4,988,847)	4,724,415	1,593,238	1,328,806	(6,032,028)	4,671,790	1,360,238	-	(6,097,308)	4,725,070	1,372,238	-
227																			
228	Net Increase/(Decrease) in Fund Balance		The Difference between Revenues and the Sum of Expenditures and Other Uses	845,739	13,925	167,963	1,027,627	(944,452)	(40,553)	(679,781)	(1,664,786)	88,818	-	-	88,818	(114,445)	-	-	(114,445)
229																			
230	Projected Beginning Balance - July 1		Prior Year Ending Balance + Current Year Beginning Balance	1,561,215	26,628	919,940	2,507,783	2,421,146	40,553	1,087,903	3,549,602	1,476,694	-	408,122	1,884,816	1,565,512	-	408,122	1,973,634
231	Restatement			14,192	-	-	14,192	-	-	-	-	-	-	-	-	-	-	-	-
232																			
233	Projected Ending Balance - June 30		Beginning Balance plus Revenues less Expenditures and Other Sources/Uses	2,421,146	40,553	1,087,903	3,549,602	1,476,694	-	408,122	1,884,816	1,565,512	-	408,122	1,973,634	1,451,067	-	408,122	1,859,189
234																			
235	Components of Ending Fund Balance																		
236	Designated for Economic Uncertainties Percentage		Required Percentage for Districts 1000 - 5000 ADA	3.00%	-	-	3.00%	3.00%	-	-	3.00%	3.00%	-	-	3.00%	-	-	-	3.00%
237	Designated for Economic Uncertainties		3% of Total Expenditures and Transfers Out School Site Donations from Parents, PTA/PTSA, etc.	1,318,029	-	-	1,318,029	1,373,555	-	-	1,373,555	1,274,381	-	-	1,274,381	1,275,894	-	-	1,275,894
238	Assigned for Carryover - School Site Donations		A Fund established to support emergency payroll corrections, etc. Audited by the Independent Auditor Annually. The Value of Goods in the Warehouse at Year End	999,978	40,553	1,087,903	2,128,434	-	-	408,122	408,122	187,992	-	408,122	596,114	72,034	-	408,122	480,156
242	Revolving Fund			100,000	-	-	100,000	100,000	-	-	100,000	100,000	-	-	100,000	100,000	-	-	100,000
243	Warehouse Stores			3,139	-	-	3,139	3,139	-	-	3,139	3,139	-	-	3,139	3,139	-	-	3,139
244																			
245	Unappropriated Amount			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**SAN MARINO UNIFIED SCHOOL DISTRICT
2019-20 Proposed Budget Financial Report
Summary by Fund**

Bd Mtg 03-10-20

A	B	C	D	E	F	G	H	I	J	L	M
1				Fund 01.0	Fund 13.0	Fund 14.0	Fund 17.0	Fund 17.2	Fund 25.0	Fund 40.0	Total
2		Unrestricted	Restricted	COMBINED GENERAL FUND	Food Services	Deferred Maintenance	Health & Welfare Reserve	Cash Flow	Capital Facilities	Capital Projects & Impr.	SUMMARY ALL FUNDS
3	Balance July 1, 2019	2,421,146	1,128,456	3,549,602	50,224	463,770	9,913	1,313,743	209,088	2,932,253	8,528,593
4											
5	Revenues										
6	State Revenues (LCFF)	25,645,848	584,048	26,229,896	-	-	-	-	-	-	26,229,896
7	Federal Revenue	-	1,023,947	1,023,947	95,000	-	-	-	-	-	1,118,947
8	Other State Revenue	716,000	1,835,570	2,551,570	6,000	-	-	-	-	-	2,557,570
9	Other Local Revenue	8,560,343	4,425,807	12,986,150	750,500	5,000	150	15,000	155,000	123,000	14,034,800
10	Total Revenues	34,922,191	7,869,372	42,791,563	851,500	5,000	150	15,000	155,000	123,000	43,941,213
11											
12	Expenditures										
13	Certificated Salaries	14,840,603	2,901,696	17,742,299	-	-	-	-	-	-	17,742,299
14	Classified Salaries	5,381,123	2,757,345	8,138,468	444,022	-	-	-	-	-	8,582,490
15	Employee Benefits	7,109,208	3,617,775	10,726,983	160,380	-	-	-	-	-	10,887,363
16	Supplies	632,257	1,364,885	1,997,142	294,453	40,964	-	-	-	12,915	2,345,474
17	Operating Services	2,384,681	3,535,861	5,920,542	(12,450)	54,964	-	-	5,800	39,002	6,007,858
18	Capital Outlay/Equipment	145,370	200,483	345,853	-	60,062	-	-	150,000	2,040,571	2,596,486
19	Other Outgo	482,775	431,093	913,868	-	-	-	-	-	-	913,868
20	Indirect Support	(98,221)	98,221	-	-	-	-	-	-	-	-
21	Total Expenditures	30,877,796	14,907,359	45,785,155	886,405	155,990	-	-	155,800	2,092,488	49,075,838
22											
24	Other Financing Sources/Uses	(4,988,847)	6,317,653	1,328,806	-	-	(10,063)	(480,743)	-	(838,000)	-
25											
26	Net Incr/Decr in Fund Balance	(944,452)	(720,334)	(1,664,786)	(34,905)	(150,990)	(9,913)	(465,743)	(800)	(2,807,488)	(5,134,625)
27											
28	Projected Balance June 30, 2020	1,476,694	408,122	1,884,816	15,319	312,780	-	848,000	208,288	124,765	3,393,968
29											
30	Components of Ending Fund Balance:										
31	Revolving Cash	100,000	-	100,000	612	-	-	-	-	-	100,612
32	Stores	3,139	-	3,139	14,707	-	-	-	-	-	17,846
34	Assigned for Def. Maint. Projects	-	-	-	-	312,780	-	-	-	-	312,780
36	Assigned for Cash Flow	-	-	-	-	-	-	848,000	-	-	848,000
38	Assigned for Capital Projects	-	-	-	-	-	-	-	208,288	124,765	333,053
39	Assigned for Econ. Uncertainties	1,373,555	-	1,373,555	-	-	-	-	-	-	1,373,555
40	Assigned for Carryover	-	408,122	408,122	-	-	-	-	-	-	408,122
42	Unappropriated Amount	-	-	-	-	-	-	-	-	-	-