

**San Rafael ESD**  
**First Interim 10/31/2016**  
**General Fund**

| Description                             | General Fund       |                    |                    |
|---|--------------------|--------------------|--------------------|
|   | Unrestricted       | Restricted         | Total              |
| <b>REVENUES</b>                         |                    |                    |                    |
| General Purpose (LCFF) Revenues:        |                    |                    |                    |
| State Aid & EPA                         | 57,794,982         | -                  | 57,794,982         |
| Property Taxes & Misc. Local            | (17,715,289)       | -                  | (17,715,289)       |
| Total General Purpose                   | 40,079,693         | -                  | 40,079,693         |
| Federal Revenues                        | -                  | 2,897,812          | 2,897,812          |
| Other State Revenues                    | 1,801,798          | 2,743,175          | 4,544,973          |
| Other Local Revenues                    | 488,492            | 6,591,031          | 7,079,523          |
| <b>TOTAL - REVENUES</b>                 | <b>42,369,983</b>  | <b>12,232,018</b>  | <b>54,602,001</b>  |
| <b>EXPENDITURES</b>                     |                    |                    |                    |
| Certificated Salaries                   | 17,553,019         | 5,210,305          | 22,763,324         |
| Classified Salaries                     | 4,150,146          | 2,252,416          | 6,402,562          |
| Employee Benefits (All)                 | 7,438,814          | 3,597,584          | 11,036,398         |
| Books & Supplies                        | 2,588,679          | 2,233,672          | 4,822,351          |
| Other Operating Expenses (Services)     | 4,359,912          | 6,128,285          | 10,488,197         |
| Capital Outlay                          | 101,500            | 312,975            | 414,475            |
| Other Outgo                             | 153,718            | 798,169            | 951,887            |
| Direct Support/Indirect Costs           | (292,500)          | 204,419            | (88,081)           |
| <b>TOTAL - EXPENDITURES</b>             | <b>36,053,288</b>  | <b>20,737,825</b>  | <b>56,791,113</b>  |
| <b>EXCESS (DEFICIENCY)</b>              | <b>6,316,695</b>   | <b>(8,505,807)</b> | <b>(2,189,112)</b> |
| <b>OTHER SOURCES/USES</b>               |                    |                    |                    |
| Transfers In                            | -                  | -                  | -                  |
| Transfers (Out)                         | -                  | -                  | -                  |
| Net Other Sources (Uses)                | (865,377)          | (185,000)          | (1,050,377)        |
| Contributions (to Restricted Programs)  | (6,795,793)        | 6,795,793          | -                  |
| <b>TOTAL - OTHER SOURCES/USES</b>       | <b>(7,661,170)</b> | <b>6,610,793</b>   | <b>(1,050,377)</b> |
| <b>FUND BALANCE INCREASE (DECREASE)</b> | <b>(1,344,475)</b> | <b>(1,895,014)</b> | <b>(3,239,489)</b> |
| <b>FUND BALANCE</b>                     |                    |                    |                    |
| Beginning Fund Balance                  | 12,244,139         | 2,065,402          | 14,309,541         |
| <b>Ending Balance, June 30</b>          | <b>10,899,664</b>  | <b>170,388</b>     | <b>11,070,052</b>  |

# Unrestricted Changes Since Adopted Budget

|   |                  | Change in Fund<br>Balance 2016-17 |
|---|------------------|-----------------------------------|
| <b>Excess of Expenditures over Revenues at Adopted Budget</b>     |                  |                                   |
| <b>Revenue Changes</b>  |                  |                                   |
| LCFF Funding - ADA and gap funding changes                        | (575,415)        | (164,262)                         |
| Other Local Revenue   | 157,992          |                                   |
| Contributions to Restricted Programs                              | (350,249)        |                                   |
| <b>Total Revenue Change</b>                                       | <b>(767,672)</b> | <b>(767,672)</b>                  |
| <b>Expenditure Changes</b>  |                  |                                   |
| Certificated Salaries   | (262,863)        | (412,541)                         |
| Classified Salaries   | 113,223          |                                   |
| Benefits - to reflect above salary changes                        | 235,931          |                                   |
| Books and Supplies  | 122,625          |                                   |
| Professional Services, Operations                                 | 209,445          |                                   |
| Other Changes   | (5,820)          |                                   |
| <b>Total Expenditure Change</b>                                   | <b>412,541</b>   | <b>(412,541)</b>                  |
| <b>Revised Excess of Expenditures over Revenues First Interim</b> |                  | <b>(1,344,475)</b>                |
|   |                  |                                   |

Changes Since Adopted Budget

|  | Adopted Budget<br>2016-17 |                   |                   | First Interim<br>2016-17 |                    |                    | Change Since<br>Adopted Budget |                    |                    |
|--|---------------------------|-------------------|-------------------|--------------------------|--------------------|--------------------|--------------------------------|--------------------|--------------------|
|  | Unrestricted              | Restricted        | Combined          | Unrestricted             | Restricted         | Combined           | Unrestricted                   | Restricted         | Combined           |
| <b>Revenue</b>                                 |                           |                   |                   |                          |                    |                    |                                |                    |                    |
| General Purpose                                | 40,655,108                | 0                 | 40,655,108        | 40,079,693               | 0                  | 40,079,693         | (575,415)                      | 0                  | (575,415)          |
| Federal Revenue                                | 0                         | 2,545,258         | 2,545,258         | 0                        | 2,897,812          | 2,897,812          | 0                              | 352,554            | 352,554            |
| State Revenue                                  | 1,801,798                 | 1,368,896         | 3,170,694         | 1,801,798                | 2,743,175          | 4,544,973          | 0                              | 1,374,279          | 1,374,279          |
| Local Revenue                                  | 330,500                   | 6,477,077         | 6,807,577         | 488,492                  | 6,591,031          | 7,079,523          | 157,992                        | 113,954            | 271,946            |
| <b>Total Revenue</b>                           | <b>42,787,406</b>         | <b>10,391,231</b> | <b>53,178,637</b> | <b>42,369,983</b>        | <b>12,232,018</b>  | <b>54,602,001</b>  | <b>(417,423)</b>               | <b>1,840,787</b>   | <b>1,423,364</b>   |
| <b>Expenditures</b>                            |                           |                   |                   |                          |                    |                    |                                |                    |                    |
| Certificated Salaries                          | 17,815,882                | 4,607,225         | 22,423,107        | 17,553,019               | 5,210,305          | 22,763,324         | (262,863)                      | 603,080            | 340,217            |
| Classified Salaries                            | 4,036,923                 | 2,205,433         | 6,242,356         | 4,150,146                | 2,252,416          | 6,402,562          | 113,223                        | 46,983             | 160,206            |
| Benefits                                       | 7,202,883                 | 2,270,543         | 9,473,426         | 7,438,814                | 3,597,584          | 11,036,398         | 235,931                        | 1,327,041          | 1,562,972          |
| Books and Supplies                             | 2,466,054                 | 1,355,419         | 3,821,473         | 2,588,679                | 2,233,672          | 4,822,351          | 122,625                        | 878,253            | 1,000,878          |
| Other Services & Oper. Expenses                | 4,150,467                 | 5,795,396         | 9,945,863         | 4,359,912                | 6,128,285          | 10,488,197         | 209,445                        | 332,889            | 542,334            |
| Capital Outlay                                 | 95,000                    | 167,600           | 262,600           | 101,500                  | 312,975            | 414,475            | 6,500                          | 145,375            | 151,875            |
| Other Outgo 7xxx                               | 153,718                   | 798,169           | 951,887           | 153,718                  | 798,169            | 951,887            | 0                              | 0                  | 0                  |
| Transfer of Indirect 73xx                      | (280,180)                 | 192,726           | (87,454)          | (292,500)                | 204,419            | (88,081)           | (12,320)                       | 11,693             | (627)              |
| <b>Total Expenditures</b>                      | <b>35,640,747</b>         | <b>17,392,511</b> | <b>53,033,258</b> | <b>36,053,288</b>        | <b>20,737,825</b>  | <b>56,791,113</b>  | <b>412,541</b>                 | <b>3,345,314</b>   | <b>3,757,855</b>   |
| Deficit/Surplus                                | 7,146,659                 | (7,001,280)       | 145,379           | 6,316,695                | (8,505,807)        | (2,189,112)        | (829,964)                      | (1,504,527)        | (2,334,491)        |
| Other Sources/(uses)                           |                           |                   | 0                 | 0                        | 0                  | 0                  | 0                              | 0                  | 0                  |
| Transfers in/(out)                             | (865,377)                 | (185,000)         | (1,050,377)       | (865,377)                | (185,000)          | (1,050,377)        | 0                              | 0                  | 0                  |
| Contributions to Restricted                    | (6,445,544)               | 6,445,544         | 0                 | (6,795,793)              | 6,795,793          | 0                  | (350,249)                      | 350,249            | 0                  |
| <b>Net increase (decrease) in Fund Balance</b> | <b>(164,262)</b>          | <b>(740,736)</b>  | <b>(904,998)</b>  | <b>(1,344,475)</b>       | <b>(1,895,014)</b> | <b>(3,239,489)</b> | <b>(1,180,213)</b>             | <b>(1,154,278)</b> | <b>(2,334,491)</b> |
| Beginning Balance                              | 9,747,420                 | 740,734           | 10,488,154        | 12,244,139               | 2,065,402          | 14,309,541         | 2,496,719                      | 1,324,668          | 3,821,387          |
| Ending Balance                                 | 9,583,158                 | (2)               | 9,583,156         | 10,899,664               | 170,388            | 11,070,052         | 1,316,506                      | 170,390            | 1,486,896          |
| Revolving/Stores/Prepays                       | 126,412                   |                   | 126,412           | 2,500                    |                    | 2,500              | (123,912)                      | 0                  | (123,912)          |
| Reserve for Econ Uncertainty (3%)              | 5,318,800                 |                   | 5,318,800         | 2,705,182                |                    | 2,705,182          | (2,613,618)                    | 0                  | (2,613,618)        |
| Assigned for Supp/Conc                         | 454,134                   |                   | 454,134           | 2,400,000                |                    | 2,400,000          | 1,945,866                      | 0                  | 1,945,866          |
| Assigned for Other Programs/Cover Deficit      | 2,295,977                 |                   | 2,295,977         | 0                        |                    | 0                  | (2,295,977)                    | 0                  | (2,295,977)        |
| Restricted Programs                            |                           | (2)               | (2)               |                          |                    |                    |                                |                    |                    |
| <b>Unappropriated Fund Balance</b>             | <b>1,387,835</b>          | <b>0</b>          | <b>1,387,835</b>  | <b>5,791,982</b>         | <b>0</b>           | <b>5,791,982</b>   | <b>4,404,147</b>               | <b>0</b>           | <b>4,404,147</b>   |
| Unappropriated Percent                         |                           |                   | 1.9%              |                          |                    | 10.2%              |                                |                    |                    |

Notes:

- 1 LCFF funding decreased due to lower ADA than anticipated and slight change in gap funding.
- 2 Net change due to adjusting for late hires and filling positions greater than amount budgeted
- 3 Carryover balances posted
- 4 Donations and local grants received since budget was adopted.
- 5 Added sub and OT costs, reduced salaries for vacancies, reduced NPS budgets for anticipated budget savings.
- 6 New accounting requirements for STRS on Behalf (\$1.3M) - recognized under benefits & offset state revenue

**All Funds of the District**

| Fund Number and Description |  | Fund Balance<br>July 1, 2016 | Current Year<br>Activity | Fund Balance<br>June 30, 2017 |
|-----------------------------|--|------------------------------|--------------------------|-------------------------------|
| 01                          | General Fund                                 | \$14,309,541                 | (\$3,239,489)            | \$11,070,052                  |
| 12                          | Child Development                            | \$8                          | \$0                      | \$8                           |
| 13                          | Cafeteria                                    | \$155,835                    | (\$6,125)                | \$149,710                     |
| 14                          | Deferred Maintenance Fund *                  | \$727,800                    | \$9,020                  | \$736,820                     |
| 20                          | Special Reserve for Post Employment Benefits | \$1,739,595                  | \$761,195                | \$2,500,790                   |
| 21                          | Bond   | \$24,723,484                 | (\$5,999,085)            | \$18,724,399                  |
| 25                          | Capital Facilities                           | \$88,795                     | \$105,000                | \$193,795                     |
| 40                          | Special Reserve for Capital Outlay           | \$968,862                    | \$443,629                | \$1,412,491                   |
| 51                          | Bond Interest Redemption                     | \$6,515,897                  | \$0                      | \$6,515,897                   |

\* District is assumed to continue funding Deferred Maintenance at the current level.

**SAN RAFAEL ELEMENTARY SCHOOL DISTRICT ENROLLMENT PROJECTIONS  
1ST INTERIM REPORT 2016-17**

| Home/Hospital students included in grade levels   |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         | NPS & Home/Hospital students listed separately |                           |                           |                           |                           |                           |                           |                           |  |  |  |  |
|---|-------|-------|-------|-------|-------|-------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|--|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|--|--|--|--|
| Grade Level   | 99-00 | 00-01 | 01-02 | 02-03 | 03-04 | 04-05 | 2006-06 | 2006-07 | 2007-08 | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 | 2013-14 | 2014-15 | 2015-16 | Est CBEDS 2016-17                              | Enroll Projection 2017-18 | Enroll Projection 2018-19 | Enroll Projection 2019-20 | Enroll Projection 2020-21 | Enroll Projection 2021-22 | Enroll Projection 2022-23 | Enroll Projection 2023-24 |  |  |  |  |
| TK  | 0     | 0     | 0     | 0     | 0     | 0     | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 16      | 36      | 62      | 64      | 69   | 70                        | 70                        | 70                        | 70                        | 70                        | 70                        | 70                        |  |  |  |  |
| K   | 380   | 432   | 423   | 427   | 413   | 442   | 456     | 475     | 512     | 530     | 544     | 558     | 583     | 569     | 574     | 567     | 560     | 549  | 550                       | 550                       | 550                       | 550                       | 550                       | 550                       | 550                       |  |  |  |  |
| 1   | 490   | 413   | 421   | 427   | 408   | 385   | 432     | 460     | 445     | 491     | 532     | 527     | 534     | 560     | 581     | 558     | 547     | 562  | 544                       | 545                       | 545                       | 545                       | 545                       | 545                       | 545                       |  |  |  |  |
| 2   | 426   | 464   | 404   | 398   | 399   | 403   | 373     | 427     | 464     | 460     | 481     | 509     | 528     | 524     | 539     | 568     | 566     | 535  | 562                       | 534                       | 535                       | 535                       | 535                       | 535                       | 535                       |  |  |  |  |
| 3   | 400   | 394   | 464   | 392   | 392   | 385   | 389     | 378     | 415     | 452     | 450     | 480     | 503     | 516     | 524     | 537     | 570     | 535  | 535                       | 562                       | 534                       | 535                       | 535                       | 535                       | 535                       |  |  |  |  |
| 4   | 403   | 398   | 391   | 452   | 385   | 398   | 374     | 374     | 388     | 409     | 451     | 442     | 471     | 497     | 507     | 520     | 531     | 552  | 535                       | 535                       | 562                       | 534                       | 535                       | 535                       | 535                       |  |  |  |  |
| 5   | 356   | 385   | 377   | 383   | 422   | 368   | 395     | 383     | 375     | 379     | 403     | 435     | 432     | 453     | 515     | 503     | 524     | 529  | 552                       | 535                       | 535                       | 562                       | 534                       | 535                       | 535                       |  |  |  |  |
| Totals  | 2455  | 2486  | 2480  | 2479  | 2419  | 2381  | 2419    | 2497    | 2599    | 2721    | 2861    | 2951    | 3051    | 3135    | 3276    | 3315    | 3362    | 3331   | 3348                      | 3331                      | 3331                      | 3331                      | 3304                      | 3305                      | 3305                      |  |  |  |  |
| 6   | 354   | 333   | 387   | 376   | 361   | 403   | 353     | 372     | 335     | 345     | 341     | 361     | 406     | 383     | 424     | 474     | 479     | 499  | 498                       | 522                       | 505                       | 505                       | 532                       | 504                       | 505                       |  |  |  |  |
| 7   | 315   | 346   | 319   | 392   | 357   | 359   | 389     | 332     | 361     | 348     | 360     | 342     | 364     | 406     | 403     | 433     | 472     | 458  | 489                       | 488                       | 512                       | 495                       | 495                       | 522                       | 494                       |  |  |  |  |
| 8   | 338   | 296   | 355   | 319   | 363   | 354   | 359     | 373     | 304     | 341     | 357     | 349     | 349     | 371     | 405     | 413     | 436     | 474  | 448                       | 479                       | 478                       | 502                       | 485                       | 485                       | 512                       |  |  |  |  |
| Totals  | 1007  | 975   | 1061  | 1087  | 1081  | 1116  | 1101    | 1077    | 1000    | 1034    | 1058    | 1052    | 1119    | 1160    | 1233    | 1320    | 1387    | 1431   | 1435                      | 1489                      | 1495                      | 1502                      | 1512                      | 1511                      | 1511                      |  |  |  |  |
| Total K-8   | 3462  | 3461  | 3541  | 3566  | 3500  | 3497  | 3520    | 3574    | 3599    | 3755    | 3919    | 4003    | 4170    | 4295    | 4509    | 4635    | 4749    | 4762   | 4783                      | 4820                      | 4826                      | 4833                      | 4816                      | 4816                      | 4816                      |  |  |  |  |
| Home/Hosp NPS   |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         |  |                           |                           |                           |                           |                           |                           |                           |  |  |  |  |
| Total K-8 Projections   |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         |  |                           |                           |                           |                           |                           |                           |                           |  |  |  |  |
| Note: Transitional Kinder (TK) Assumptions  |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         |  |                           |                           |                           |                           |                           |                           |                           |  |  |  |  |
| 1. Assume flat T-K enrollment (70) at full implementation   |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         |  |                           |                           |                           |                           |                           |                           |                           |  |  |  |  |
| Note: Kinder Assumptions  |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         |  |                           |                           |                           |                           |                           |                           |                           |  |  |  |  |
| 1. Projected flat kinder enrollment (550) with addition of 5 PY kinder retentions & PY TK   |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         |  |                           |                           |                           |                           |                           |                           |                           |  |  |  |  |
| 2. Beginning in 2013-14, Kinder numbers include students in Transitional Kindergarten the year before as those students will complete 2 years (1 year of TK and 1 year of Kindergarten) |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         |  |                           |                           |                           |                           |                           |                           |                           |  |  |  |  |
| T-K - 3   |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         | 21   |                           |                           |                           |                           |                           | 37                        |                           |  |  |  |  |
| Grds 4-5  |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         | 11   |                           |                           |                           |                           |                           | 0                         |                           |  |  |  |  |
| Grds 6-8  |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         | 6  |                           |                           |                           |                           |                           | (17)                      |                           |  |  |  |  |
| SDC   |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         | 0  |                           |                           |                           |                           |                           | 27                        |                           |  |  |  |  |
| Total   |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         | 21   |                           |                           |                           |                           |                           | 37                        |                           |  |  |  |  |
|   |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         | 21   |                           |                           |                           |                           |                           | 37                        |                           |  |  |  |  |
|   |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         | 6  |                           |                           |                           |                           |                           | 7                         |                           |  |  |  |  |
|   |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         | 6  |                           |                           |                           |                           |                           | 1                         |                           |  |  |  |  |
|   |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         | (17)   |                           |                           |                           |                           |                           | (1)                       |                           |  |  |  |  |
|   |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         | 4  |                           |                           |                           |                           |                           | 7                         |                           |  |  |  |  |
|   |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         | 0  |                           |                           |                           |                           |                           | 10                        |                           |  |  |  |  |
|   |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         | 0  |                           |                           |                           |                           |                           | 0                         |                           |  |  |  |  |
|   |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         | 0  |                           |                           |                           |                           |                           | 0                         |                           |  |  |  |  |
|   |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         | 0  |                           |                           |                           |                           |                           | 0                         |                           |  |  |  |  |
|   |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         | 0  |                           |                           |                           |                           |                           | 0                         |                           |  |  |  |  |
|   |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         | 0  |                           |                           |                           |                           |                           | 0                         |                           |  |  |  |  |
|   |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         | 0  |                           |                           |                           |                           |                           | 0                         |                           |  |  |  |  |
|   |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         | 0  |                           |                           |                           |                           |                           | 0                         |                           |  |  |  |  |
|   |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         | 0  |                           |                           |                           |                           |                           | 0                         |                           |  |  |  |  |
|   |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         | 0  |                           |                           |                           |                           |                           | 0                         |                           |  |  |  |  |
|   |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         | 0  |                           |                           |                           |                           |                           | 0                         |                           |  |  |  |  |
|   |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         | 0  |                           |                           |                           |                           |                           | 0                         |                           |  |  |  |  |
|   |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         | 0  |                           |                           |                           |                           |                           | 0                         |                           |  |  |  |  |
|   |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         | 0  |                           |                           |                           |                           |                           | 0                         |                           |  |  |  |  |
|   |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         | 0  |                           |                           |                           |                           |                           | 0                         |                           |  |  |  |  |
|   |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         | 0  |                           |                           |                           |                           |                           | 0                         |                           |  |  |  |  |
|   |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         | 0  |                           |                           |                           |                           |                           | 0                         |                           |  |  |  |  |
|   |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         | 0  |                           |                           |                           |                           |                           | 0                         |                           |  |  |  |  |
|   |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         | 0  |                           |                           |                           |                           |                           | 0                         |                           |  |  |  |  |
|   |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         | 0  |                           |                           |                           |                           |                           | 0                         |                           |  |  |  |  |
|   |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         | 0  |                           |                           |                           |                           |                           | 0                         |                           |  |  |  |  |
|   |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         | 0  |                           |                           |                           |                           |                           | 0                         |                           |  |  |  |  |
|   |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         | 0  |                           |                           |                           |                           |                           | 0                         |                           |  |  |  |  |
|   |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         | 0  |                           |                           |                           |                           |                           | 0                         |                           |  |  |  |  |
|   |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         | 0  |                           |                           |                           |                           |                           | 0                         |                           |  |  |  |  |
|   |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         | 0  |                           |                           |                           |                           |                           | 0                         |                           |  |  |  |  |
|   |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         | 0  |                           |                           |                           |                           |                           | 0                         |                           |  |  |  |  |
|   |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         | 0  |                           |                           |                           |                           |                           | 0                         |                           |  |  |  |  |
|   |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         | 0  |                           |                           |                           |                           |                           | 0                         |                           |  |  |  |  |
|   |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         | 0  |                           |                           |                           |                           |                           | 0                         |                           |  |  |  |  |
|   |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         | 0  |                           |                           |                           |                           |                           | 0                         |                           |  |  |  |  |
|   |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         | 0  |                           |                           |                           |                           |                           | 0                         |                           |  |  |  |  |
|   |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         | 0  |                           |                           |                           |                           |                           | 0                         |                           |  |  |  |  |
|   |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         | 0  |                           |                           |                           |                           |                           | 0                         |                           |  |  |  |  |
|   |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         | 0  |                           |                           |                           |                           |                           | 0                         |                           |  |  |  |  |
|   |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         | 0  |                           |                           |                           |                           |                           | 0                         |                           |  |  |  |  |
|   |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         | 0  |                           |                           |                           |                           |                           | 0                         |                           |  |  |  |  |
|   |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         | 0  |                           |                           |                           |                           |                           | 0                         |                           |  |  |  |  |
|   |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         | 0  |                           |                           |                           |                           |                           | 0                         |                           |  |  |  |  |
|   |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         | 0  |                           |                           |                           |                           |                           | 0                         |                           |  |  |  |  |
|   |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         | 0  |                           |                           |                           |                           |                           | 0                         |                           |  |  |  |  |
|   |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         | 0  |                           |                           |                           |                           |                           | 0                         |                           |  |  |  |  |
|   |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         | 0  |                           |                           |                           |                           |                           | 0                         |                           |  |  |  |  |
|   |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         | 0  |                           |                           |                           |                           |                           | 0                         |                           |  |  |  |  |
|   |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         | 0  |                           |                           |                           |                           |                           | 0                         |                           |  |  |  |  |
|   |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         | 0  |                           |                           |                           |                           |                           | 0                         |                           |  |  |  |  |
|   |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         | 0  |                           |                           |                           |                           |                           | 0                         |                           |  |  |  |  |
|   |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         | 0  |                           |                           |                           |                           |                           | 0                         |                           |  |  |  |  |
|   |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         | 0  |                           |                           |                           |                           |                           | 0                         |                           |  |  |  |  |
|   |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         | 0  |                           |                           |                           |                           |                           | 0                         |                           |  |  |  |  |
|   |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         | 0  |                           |                           |                           |                           |                           | 0                         |                           |  |  |  |  |
|   |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         | 0  |                           |                           |                           |                           |                           | 0                         |                           |  |  |  |  |
|   |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         | 0  |                           |                           |                           |                           |                           | 0                         |                           |  |  |  |  |
|   |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         | 0  |                           |                           |                           |                           |                           | 0                         |                           |  |  |  |  |
|   |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         | 0  |                           |                           |                           |                           |                           | 0                         |                           |  |  |  |  |
|   |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         | 0  |                           |                           |                           |                           |                           | 0                         |                           |  |  |  |  |
|   |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         | 0  |                           |                           |                           |                           |                           | 0                         |                           |  |  |  |  |
|   |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         | 0  |                           |                           |                           |                           |                           | 0                         |                           |  |  |  |  |
|   |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         | 0  |                           |                           |                           |                           |                           | 0                         |                           |  |  |  |  |
|   |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         | 0  |                           |                           |                           |                           |                           | 0                         |                           |  |  |  |  |
|   |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         | 0  |                           |                           |                           |                           |                           | 0                         |                           |  |  |  |  |
|   |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         | 0  |                           |                           |                           |                           |                           | 0                         |                           |  |  |  |  |
|   |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         | 0  |                           |                           |                           |                           |                           | 0                         |                           |  |  |  |  |
|   |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         | 0  |                           |                           |                           |                           |                           | 0                         |                           |  |  |  |  |
|   |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         | 0  |                           |                           |                           |                           |                           | 0                         |                           |  |  |  |  |
|   |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         | 0  |                           |                           |                           |                           |                           | 0                         |                           |  |  |  |  |
|   |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         | 0  |                           |                           |                           |                           |                           | 0                         |                           |  |  |  |  |
|   |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         | 0  |                           |                           |                           |                           |                           | 0                         |                           |  |  |  |  |
|   |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         | 0  |                           |                           |                           |                           |                           | 0                         |                           |  |  |  |  |
|   |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         | 0  |                           |                           |                           |                           |                           | 0                         |                           |  |  |  |  |
|   |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         | 0  |                           |                           |                           |                           |                           | 0                         |                           |  |  |  |  |
|   |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         | 0  |                           |                           |                           |                           |                           | 0                         |                           |  |  |  |  |
|   |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         | 0  |                           |                           |                           |                           |                           | 0                         |                           |  |  |  |  |
|   |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         | 0  |                           |                           |                           |                           |                           | 0                         |                           |  |  |  |  |
|   |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         | 0  |                           |                           |                           |                           |                           | 0                         |                           |  |  |  |  |
|   |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         | 0  |                           |                           |                           |                           |                           | 0                         |                           |  |  |  |  |
|   |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         | 0  |                           |                           |                           |                           |                           | 0                         |                           |  |  |  |  |
|   |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         | 0  |                           |                           |                           |                           |                           | 0                         |                           |  |  |  |  |
|   |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         | 0  |                           |                           |                           |                           |                           | 0                         |                           |  |  |  |  |
|   |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         | 0  |                           |                           |                           |                           |                           | 0                         |                           |  |  |  |  |
|   |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         | 0  |                           |                           |                           |                           |                           | 0                         |                           |  |  |  |  |
|   |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         | 0  |                           |                           |                           |                           |                           | 0                         |                           |  |  |  |  |
|   |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         | 0  |                           |                           |                           |                           |                           | 0                         |                           |  |  |  |  |
|   |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         | 0  |                           |                           |                           |                           |                           | 0                         |                           |  |  |  |  |
|   |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         | 0  |                           |                           |                           |                           |                           | 0                         |                           |  |  |  |  |
|   |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         | 0  |                           |                           |                           |                           |                           | 0                         |                           |  |  |  |  |
|   |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         | 0  |                           |                           |                           |                           |                           | 0                         |                           |  |  |  |  |
|   |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         | 0  |                           |                           |                           |                           |                           | 0                         |                           |  |  |  |  |
|   |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         | 0  |                           |                           |                           |                           |                           | 0                         |                           |  |  |  |  |
|   |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         | 0  |                           |                           |                           |                           |                           | 0                         |                           |  |  |  |  |
|   |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         | 0  |                           |                           |                           |                           |                           | 0                         |                           |  |  |  |  |
|   |       |       |       |       |       |       |         |         |         |         |         |         |         |         |         |         |         |  |                           |                           |                           |                           |                           |                           |                           |  |  |  |  |



# San Rafael Elementary School District Multi-Year Projections

2017-2018 and 2018-2019

*Multi-Year Projection line item budget details can  
be found in the Supplemental Forms tab under  
"FORM MYPI"*

First Interim 10/31/2016 and MYP

|   | Unaudited Actuals<br>2015-16 |             |            | First Interim<br>2016-17 |             |             | Adjustments to 16-17 |             |             | Projection<br>2017-18 |             |          | Projection<br>2018-19 |             |             |
|---|------------------------------|-------------|------------|--------------------------|-------------|-------------|----------------------|-------------|-------------|-----------------------|-------------|----------|-----------------------|-------------|-------------|
|   | Unrestricted                 | Restricted  | Combined   | Unrestricted             | Restricted  | Combined    | Unrestricted         | Restricted  | Combined    | Unrestricted          | Restricted  | Combined | Unrestricted          | Restricted  | Combined    |
| Revenue                                 |                              |             |            |                          |             |             |                      |             |             |                       |             |          |                       |             |             |
| General Purpose                         | 37,955,901                   | 0           | 37,955,901 | 40,079,693               | 0           | 40,079,693  | 1,350,000            | 0           | 41,429,693  | 0                     | 41,429,693  | 1        | 42,376,693            | 0           | 42,376,693  |
| Federal Revenue                         | 0                            | 2,578,714   | 2,578,714  | 0                        | 2,897,812   | 2,897,812   |                      |             | 2,897,812   | 0                     | 2,897,812   |          | 2,897,812             | 0           | 2,897,812   |
| State Revenue                           | 3,215,608                    | 3,097,960   | 6,313,568  | 1,801,798                | 2,743,175   | 4,544,973   | (575,369)            |             | 1,226,429   | 2,743,175             | 3,969,604   | 2        | 1,226,429             | 2,743,175   | 3,969,604   |
| Local Revenue                           | 583,217                      | 6,257,919   | 6,841,136  | 488,492                  | 6,591,031   | 7,079,523   |                      | 0           | 488,492     | 6,591,031             | 7,079,523   |          | 488,492               | 6,591,031   | 7,079,523   |
| Total Revenue                           | 41,754,726                   | 11,934,593  | 53,689,319 | 42,369,983               | 12,232,018  | 54,602,001  | 774,631              | 0           | 43,144,614  | 12,232,018            | 55,376,632  |          | 44,091,614            | 12,232,018  | 56,323,632  |
| Expenditures                            |                              |             |            |                          |             |             |                      |             |             |                       |             |          |                       |             |             |
| Certificated Salaries                   | 16,868,551                   | 4,591,572   | 21,460,123 | 17,553,019               | 5,210,305   | 22,763,324  | 188,300              | (6,800)     | 17,741,319  | 5,203,505             | 22,944,824  | 4,6      | 17,932,419            | 5,196,705   | 23,129,124  |
| Classified Salaries                     | 3,297,448                    | 1,918,817   | 5,216,265  | 4,150,146                | 2,252,416   | 6,402,562   | 62,300               | 33,800      | 4,212,446   | 2,286,216             | 6,498,662   | 4        | 4,275,646             | 2,330,016   | 6,595,662   |
| Benefits                                | 5,958,010                    | 3,146,328   | 9,004,338  | 7,438,814                | 3,597,584   | 11,036,398  | 510,000              | 129,171     | 7,948,814   | 3,726,755             | 11,675,569  | 4,5      | 8,382,414             | 3,867,126   | 12,249,540  |
| Books and Supplies                      | 1,898,484                    | 720,104     | 2,618,588  | 2,588,679                | 2,233,672   | 4,822,351   | 0                    |             | 2,588,679   | 2,233,672             | 4,822,351   |          | 2,588,679             | 2,233,672   | 4,822,351   |
| Other Services & Oper. Expenses         | 3,985,149                    | 5,440,831   | 9,425,980  | 4,359,912                | 6,128,285   | 10,488,197  | 0                    | (1,724,626) | 4,359,912   | 4,403,659             | 8,763,571   |          | 4,359,912             | 4,233,271   | 8,593,183   |
| Capital Outlay                          | 153,145                      | 90,195      | 243,340    | 101,500                  | 312,975     | 414,475     |                      |             | 101,500     | 312,975               | 414,475     |          | 101,500               | 312,975     | 414,475     |
| Other Outgo 7xxx                        | 152,339                      | 701,232     | 853,571    | 153,718                  | 798,169     | 951,887     |                      |             | 153,718     | 798,169               | 951,887     |          | 153,718               | 798,169     | 951,887     |
| Transfer of Indirect 73xx               | (350,128)                    | 238,420     | (111,708)  | (292,500)                | 204,419     | (88,081)    |                      |             | (292,500)   | 204,419               | (88,081)    |          | (292,500)             | 204,419     | (88,081)    |
| Total Expenditures                      | 31,862,998                   | 16,847,499  | 48,710,497 | 36,053,288               | 20,737,825  | 56,791,113  | 760,600              | (1,568,455) | 35,813,888  | 19,169,370            | 55,983,258  |          | 37,501,788            | 19,166,353  | 56,668,141  |
| Deficit/Surplus                         | 9,891,728                    | (4,912,906) | 4,978,822  | 6,316,695                | (8,505,807) | (2,189,112) | 14,031               | 1,568,455   | 6,330,726   | (6,937,352)           | (606,626)   |          | 6,589,826             | (6,934,335) | (344,509)   |
| Other Sources/(uses)                    |                              |             | 0          |                          |             | 0           |                      |             | 0           | 0                     | 0           |          | 0                     | 0           | 0           |
| Transfers in/(out)                      | (705,082)                    | (185,000)   | (890,082)  | (865,377)                | (185,000)   | (1,050,377) |                      |             | (865,377)   | (185,000)             | (1,050,377) |          | (865,377)             | (185,000)   | (1,050,377) |
| Contributions to Restricted             | (5,221,990)                  | 5,221,990   | 0          | (6,795,793)              | 6,795,793   | 0           | (156,171)            | 156,171     | (6,951,964) | 6,951,964             | 0           | 7        | (7,119,335)           | 7,119,335   | 0           |
| Net increase (decrease) in Fund Balance | 3,964,656                    | 124,084     | 4,088,740  | (1,344,475)              | (1,895,014) | (3,239,489) | (142,140)            | 1,724,626   | (1,486,615) | (170,388)             | (1,657,003) |          | (1,394,886)           | 0           | (1,394,886) |
| Beginning Balance                       | 8,279,483                    | 1,941,318   | 10,220,801 | 12,744,139               | 2,065,402   | 14,809,541  |                      |             | 10,899,664  | 170,388               | 11,070,052  |          | 9,413,049             | 0           | 9,413,049   |
| Ending Balance                          | 12,244,139                   | 2,065,402   | 14,309,541 | 10,899,664               | 170,388     | 11,070,052  |                      |             | 9,413,049   | 0                     | 9,413,049   |          | 8,018,162             | 0           | 8,018,162   |
| Revolving/Stores/Prepays                | 2,500                        |             | 2,500      | 2,500                    |             | 2,500       |                      |             | 2,500       |                       | 2,500       |          | 2,500                 |             | 2,500       |
| Reserve for Econ Uncertainty (5.1%)     | 1,488,100                    |             | 1,488,100  | 2,705,182                |             | 2,705,182   |                      |             | 2,851,700   |                       | 2,851,700   |          | 2,886,000             |             | 2,886,000   |
| Assigned for Other Programs/Cover       | 2,400,000                    |             | 2,400,000  | 2,400,000                |             | 2,400,000   |                      |             | 2,400,000   |                       | 2,400,000   |          | 2,400,000             |             | 2,400,000   |
| Cash Flow                               |                              |             |            |                          |             |             |                      |             |             |                       |             |          |                       |             |             |
| Restricted Programs                     |                              | 2,065,402   | 2,065,402  |                          | 170,388     | 170,388     |                      |             |             |                       |             |          |                       |             |             |
| Unappropriated Fund Balance             | 8,353,539                    | 0           | 8,353,539  | 5,791,982                | 0           | 5,791,982   |                      |             | 4,158,849   | 0                     | 4,158,849   | 8        | 2,729,662             | 0           | 2,729,662   |
| Unappropriated Percent                  |                              |             | 1.9%       |                          |             | 10.2%       |                      |             |             |                       | 7.4%        |          |                       |             | 4.8%        |

Notes:

- LCFF funding continues to increase, but at a slower pace as district approaches Target funding level. Enrollment projected to remain relatively flat.
- Reduced One-Time Mandated revenues from \$528/ADA in 2015-16 to \$215/ADA in 2016-17 Budget. Eliminated One-Time Mandated revenues of \$215/ADA in 2017-
- Decrease of other local revenue due to not budgeting local grants and donations until received.
- Projections include step and column movement of 1.5% certificated and 1.5% classified.
- Projection includes estimated increases in state pension percentages for both STRS & PERS, as well as increased statutory benefits for increased salary costs.
- Reduction in Central Services and open positions not to be filled
- Additional contributions primarily relate to the increase of the following: step & column costs, and pension (STRS & PERS)
- This amount represents level of fund balance above or (below) the required level. The Budget will need to be balanced so that this amount is a positive number.



ICFF Calculator Universal Assumptions

**San Rafael City Elementary (65458) - 2016-17 First Interim Prepared by Marin COE**

|   |  | Summary of Funding |            |         |            |         |            |         |            |    |            |    |            |    |            |
|---|--|--------------------|------------|---------|------------|---------|------------|---------|------------|----|------------|----|------------|----|------------|
|   |  | 2013-14            | 2014-15    | 2015-16 | 2016-17    | 2017-18 | 2018-19    | 2019-20 | 2020-21    |    |            |    |            |    |            |
| Target  |  | \$                 | 39,106,436 | \$      | 40,301,302 | \$      | 42,258,893 | \$      | 42,197,925 | \$ | 42,374,340 | \$ | 44,899,438 | \$ | 44,954,130 |
| Floor   |  |                    | 26,903,212 |         | 28,793,007 |         | 33,526,613 |         | 38,116,071 |    | 40,164,825 |    | 42,771,170 |    | 44,394,321 |
| Applied Formula: Target or Floor              |  |                    | FLOOR      |         | FLOOR      |         | FLOOR      |         | FLOOR      |    | FLOOR      |    | FLOOR      |    | FLOOR      |
| Remaining Need after Gap (informational only) |  |                    | 10,738,630 |         | 8,037,375  |         | 4,142,802  |         | 1,870,306  |    | 596,790    |    | 553,775    |    | 559,809    |
| Current Year Gap Funding                      |  |                    | 1,464,594  |         | 3,470,920  |         | 4,589,478  |         | 2,211,548  |    | 1,612,725  |    | 1,574,493  |    | -          |
| Economic Recovery Target                      |  |                    | -          |         | -          |         | -          |         | -          |    | -          |    | -          |    | -          |
| Additional State Aid                          |  |                    | -          |         | -          |         | -          |         | -          |    | -          |    | -          |    | -          |
| Total Phase-In Entitlement                    |  | \$                 | 28,367,806 | \$      | 32,263,927 | \$      | 38,116,091 | \$      | 40,327,619 | \$ | 41,777,550 | \$ | 44,345,663 | \$ | 44,394,321 |

## Components of LCFF By Object Code

|   | 2012-13       | 2013-14       | 2014-15       | 2015-16       | 2016-17       | 2017-18       | 2018-19       | 2019-20       | 2020-21       |
|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 8011 - State Aid                            | \$ 9,524,491  | \$ 15,764,948 | \$ 15,813,817 | \$ 14,515,074 | \$ 16,808,957 | \$ 18,366,972 | \$ 18,858,200 | \$ 19,280,416 | \$ 18,070,180 |
| 8011 - Fair Share                           | -             | -             | -             | -             | -             | -             | -             | -             | -             |
| 8311 & 8590 - Categoricals                  | 4,435,953     | -             | -             | -             | -             | -             | -             | -             | -             |
| EPA (for LCFF Calculation purposes)         | 4,599,682     | -             | -             | -             | -             | -             | -             | -             | -             |
| <i>Local Revenue Sources:</i>               |               |               |               |               |               |               |               |               |               |
| 8021 to 8089 - Property Taxes               |               | 4,745,746     | 6,120,641     | 5,040,588     | 2,729,718     | 1,612,735     | 927,588       | 928,734       | 929,880       |
| 8096 - In-Lieu of Property Taxes            |               | 7,857,112     | 10,329,469    | 18,560,429    | 20,788,944    | 21,797,843    | 22,938,658    | 24,136,513    | 25,394,261    |
| <i>Property Taxes net of in-lieu</i>        |               |               |               |               |               |               |               |               |               |
| TOTAL FUNDING                               | \$ 25,813,410 | \$ 28,367,806 | \$ 32,263,927 | \$ 38,116,091 | \$ 40,327,619 | \$ 41,777,550 | \$ 42,724,446 | \$ 44,345,663 | \$ 44,394,321 |
| Less: Excess Taxes                          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          |
| Less: EPA In Excess to LCFF Funding         | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          |
| Total Phase-In Entitlement                  | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          |
| 8012 - EPA Receipts (for budget & cashflow) | \$ 4,572,152  | \$ 4,749,508  | \$ 6,119,529  | \$ 5,065,468  | \$ 2,729,718  | \$ 1,612,735  | \$ 927,588    | \$ 928,734    | \$ 929,880    |



| Summary of Student Population                         |                 |                 |                 |                 |                 |                 |                 |                 |  |
|---|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|--|
|   | 2013-14         | 2014-15         | 2015-16         | 2016-17         | 2017-18         | 2018-19         | 2019-20         | 2020-21         |  |
| <b>Unduplicated Pupil Population</b>                  |                 |                 |                 |                 |                 |                 |                 |                 |  |
| Agency Unduplicated Pupil Count                       | 2,996.00        | 3,112.00        | 3,161.00        | 3,161.00        | 3,178.00        | 3,206.00        | 3,208.00        | 3,212.00        |  |
| COE Unduplicated Pupil Count                          | 7.00            | 8.00            | 3.00            | 7.00            | 7.00            | 7.00            | 7.00            | 7.00            |  |
| Total Unduplicated pupil Count                        | 3,003.00        | 3,120.00        | 3,164.00        | 3,168.00        | 3,185.00        | 3,213.00        | 3,215.00        | 3,219.00        |  |
| Rolling %, Supplemental Grant                         | 66.3400%        | 67.1100%        | 66.8800%        | 66.6300%        | 66.3900%        | 66.4000%        | 66.4300%        | 66.4400%        |  |
| Rolling %, Concentration Grant                        | 66.3400%        | 67.1100%        | 66.8800%        | 66.6300%        | 66.3900%        | 66.4000%        | 66.4300%        | 66.4400%        |  |
| <b>FUNDED ADA</b>                                     |                 |                 |                 |                 |                 |                 |                 |                 |  |
| <b>Adjusted Base Grant ADA</b>                        |                 |                 |                 |                 |                 |                 |                 |                 |  |
| Grades TK-3   | 2,190.28        | 2,213.88        | 2,230.78        | 2,230.78        | 2,169.12        | 2,169.12        | 2,143.33        | 2,144.29        |  |
| Grades 4-6  | 1,426.72        | 1,462.69        | 1,503.41        | 1,503.41        | 1,525.40        | 1,531.13        | 1,540.68        | 1,538.77        |  |
| Grades 7-8  | 800.15          | 819.06          | 889.67          | 889.67          | 908.09          | 937.69          | 959.66          | 966.34          |  |
| Grades 9-12   | -               | -               | -               | -               | -               | -               | -               | -               |  |
| <b>Total Adjusted Base Grant ADA</b>                  | <b>4,417.15</b> | <b>4,495.63</b> | <b>4,623.86</b> | <b>4,623.86</b> | <b>4,602.61</b> | <b>4,637.94</b> | <b>4,643.67</b> | <b>4,649.40</b> |  |
| <b>Necessary Small School ADA</b>                     |                 |                 |                 |                 |                 |                 |                 |                 |  |
| Grades TK-3   | -               | -               | -               | -               | -               | -               | -               | -               |  |
| Grades 4-6  | -               | -               | -               | -               | -               | -               | -               | -               |  |
| Grades 7-8  | -               | -               | -               | -               | -               | -               | -               | -               |  |
| Grades 9-12   | -               | -               | -               | -               | -               | -               | -               | -               |  |
| <b>Total Necessary Small School ADA</b>               | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>        |  |
| <b>Total Funded ADA</b>                               | <b>4,417.15</b> | <b>4,495.63</b> | <b>4,623.86</b> | <b>4,623.86</b> | <b>4,602.61</b> | <b>4,637.94</b> | <b>4,643.67</b> | <b>4,649.40</b> |  |
| <b>ACTUAL ADA (Current Year Only)</b>                 |                 |                 |                 |                 |                 |                 |                 |                 |  |
| Grades TK-3   | 2,190.28        | 2,213.88        | 2,230.78        | 2,159.57        | 2,169.12        | 2,169.12        | 2,143.33        | 2,144.29        |  |
| Grades 4-6  | 1,426.72        | 1,462.69        | 1,503.41        | 1,518.71        | 1,525.40        | 1,531.13        | 1,540.68        | 1,538.77        |  |
| Grades 7-8  | 800.15          | 819.06          | 889.67          | 903.31          | 908.09          | 937.69          | 959.66          | 966.34          |  |
| Grades 9-12   | -               | -               | -               | -               | -               | -               | -               | -               |  |
| <b>Total Actual ADA</b>                               | <b>4,417.15</b> | <b>4,495.63</b> | <b>4,623.86</b> | <b>4,581.59</b> | <b>4,602.61</b> | <b>4,637.94</b> | <b>4,643.67</b> | <b>4,649.40</b> |  |
| <b>Funded Difference (Funded ADA less Actual ADA)</b> | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>42.27</b>    | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>        |  |