farin County						Form
Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA					 	
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School						
ADA)	4,656.07	4,656.07	4,623,31	4,623.31	(32.76)	-1%
Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA						
(Sum of Lines A1 through A3) 5. District Funded County Program ADA	4,656.07	4,656.07	4,623.31	4,623.31	(32.76)	-1%
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	11,80	11.80	11.80	11.80	0.00	0%
c. Special Education-NPS/LCI d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
 e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural 	0.00	0.00	0.00	0.00	0.00	0%
Resource Conservation Schools f. County School Tuition Fund	0.00	0.00	0.00	0.00	0.00	0%
(Out of State Tuition) [EC 2000 and 46380] g. Total, District Funded County Program ADA	0.00	0.00	0.00	0.00	0.00	0%
(Sum of Lines A5a through A5f) 6. TOTAL DISTRICT ADA	11.80	11.80	11.80	11.80	0.00	0%
(Sum of Line A4 and Line A5g)	4,667.87	4,667.87	4 505 44	4.000.44		- 1
7. Adults in Correctional Facilities	0.00	0.00	4,635.11 0.00	4,635.11	(32.76)	-1%
B. Charter School ADA	0.00	0.00	0.00	0.00	0.00	0%
(Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
County Program Alternative Education ADA	[-
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole,						
Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, County Program Alternative Education						
ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0%
2. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
 b. Special Education-Special Day Class 	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	9.00				
f. County School Tuition Fund	0.00	0.00	0.00	0.00	0.00	0%
(Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	
g. Total, District Funded County Program ADA	0.00	0.00	0.00	0.00	0.00	0%
(Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	201
3. TOTAL COUNTY OFFICE ADA	0.00	0.00	0.00	0.00	0.00	0%
(Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	60/
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0% 0%
5. County Operations Grant ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School ADA	5.00	5.00	0.00	0.00	0.00	076
(Enter Charter School ADA using	23/10/2					
Tab C. Charter School ADA)		ESTIMATE T		(C=2) [CC]		

Marin County	1			,		Form
Description C. CHARTER SCHOOL ADA	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
Authorizing LEAs reporting charter school SACS financia	al data in their Cou	M 01 00 m-62.	en this condent of	1 to some # 4 D 8 f		
Charter schools reporting SACS financial data separatel						
	y mem aren adano	TENIG EE/IO III I	and or or rand or	L dae ima workan	eet to report the	TOA.
FUND 01: Charter School ADA corresponding to S	ACS financial da	ta reported in F	und 01.			
Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
2. Charter School County Program Alternative	0.00	0.00	0.00	0.00	0.00	1 07
Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole,						43.
Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA						
(Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	60.
3. Charter School Funded County Program ADA	0.00	0.00	<u> </u>	0.00	0.00	09
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs:						950
Opportunity Schools and Full Day						
Opportunity Classes, Specialized Secondary				i		'
Schools, Technical, Agricultural, and Natural						-41
Resource Conservation Schools f. Total, Charter School Funded County	0.00	0.00	0.00	0.00	0.00	0%
Program ADA						
(Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0%
4. TOTAL CHARTER SCHOOL ADA	0.00	0.00	0.00	0.00	0.00	070
(Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0%
FUND 09 or 62: Charter School ADA corresponding	to SACS financ	ial data reported	d in Fund 01 or I	Fund 62.		
5. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School County Program Alternative	0.00 1	0.00	0.00	0.00	0.00	076
Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
 c. Probation Referred, On Probation or Parole, 						
Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0,00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program						
Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00			20.0
7. Charter School Funded County Program ADA	0.00	0.00	0.00	0.00	0.00	0%
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs:						
Opportunity Schools and Full Day						
Opportunity Classes, Specialized Secondary						
Schools, Technical, Agricultural, and Natural						
Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA						
(Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	501
8. TOTAL CHARTER SCHOOL ADA	0.00	0.00	0.00	0.00	0.00	0%
(Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0%
9. TOTAL CHARTER SCHOOL ADA	0.00	0.00	0.00	5.50	0.00	0.70
Reported in Fund 01, 09, or 62						
(Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0%

21 65458 0000000 Form CASH

First Interim 2016-17 INTERIM REPORT Cashilow Worksheet - Budget Year (1)

San Rafael City Elementary Marin County

Colored Colo			. Beginning							1004	
15.371.628 to 15.352.461.36 17.242.361.18 17.242.361.18 17.007.028 is 0.724.094 1.509.452.0 1.509.			等(1,40m)	July	August	September	October	November	December	January	February
1100 1500 1200	ACTUALS THROUGH THE MONTH O	L ×									
State Stat	A. BEGINNING CASH			15,371,629,16	13,352,491.36	12,682,891.18	11,607,026,85	9,736,936.46	7,309,646.94	12,954,824 23	11,740,368.40
1,000,1409 1,0	B. RECEIPTS LCFF/Revenue Limit Sources										
1000-1000 1000	Principal Apportionment	8010-8019		838,635.00	838,635,00	2,769,689.00	1.509.542.00	1.509.542.00	1.889.750.00	1 509 542 00	1 509 542 00
1000-1099	Property Taxes	8020-8079			A Company of the Comp	6,102.72	422,587.48		7,600,000.00	283,001.80	200,000,00
## 1700 4289 ## 17	Miscellaneous Funds	8080-808					2,925.69		(140,000.00)		
8000-5559 8000-5	Federal Revenue	8100-8299					93,663.66		85,000.00	225,000.00	125,000.00
1000-1099 1000-1099 1000-1099 1000-1099 1000-1099 1000-1099 1000-1099 1000-1099 1000-1099 1000-1099 1000-1099 1000-1099 1000-1099 1000-1099 1000-1099 1000-1099 1000-1099 1000-1099 1000-2099 1000	Other State Kevenue	8300-8599				750,862.55	34,476.24	124,000.00	400,000,00	400,000.00	200,000,00
8800-8899 2000-8	Other Local Revenue	8600-8799		39,142.54	774,341,23	163,574,00	81,996.99	69,874.28	400 000 00	1,550,000.00	1,400,000,00
1000-1999 202,202.21 3284,405 2 136,444 95 2 132,861 13 2 1777 154 1 161,50 15 23 2 156,444 95 2 122,861 13 2 1777 175 2 175,640 13	Interfund Transfers In	8910-8929									
1000-1699	All Other Financing Sources	8930-8978	THE REAL PROPERTY.								
1000-1899 222,2801.21 336,426.15 2.136,444 BS 2.152,683.13 2.177,103.05 2.256,000.00 2.186,000.00 2000-2899 165,370.07 199,126.77 558,248.17 2.136,444 BS 2.125,683.13 2.177,103.05 2.256,000.00 2.186,000.00 22,180.07 199,126.77 2.125,600.00 2.125,000.00 2.125,000.00 22,180.07 199,126.77 2.125,000.00 2.125,000.00 2.125,000.00 22,180.07 199,126.77 2.125,000.00 2.125,000.00 2.125,000.00 22,180.07 2.125,000.00 2.125,000.00 2.125,000.00 2.125,000.00 22,180.07 2.125,000.00 2.125,000.00 2.125,000.00 2.125,000.00 22,180.07 2.125,000.00 2.125,000.00 2.125,000.00 2.125,000.00 22,180.07 2.125,000.00 2.125,000.00 2.125,000.00 2.125,000.00 22,180.07 2.125,000.00 2.125,000.00 2.125,000.00 2.125,000.00 22,180.07 2.125,000.00 2.125,000.00 2.125,000.00 2.125,000.00 22,180.07 2.125,000.00 2.125,000.00 2.125,000.00 2.125,000.00 22,180.07 2.125,000.00 2.125,000.00 2.125,000.00 2.125,000.00 22,180.07 2.125,000.00 2.125,000.00 2.125,000.00 2.125,000.00 22,180.07 2.125,000.00 2.125,000.00 2.125,000.00 2.125,000.00 22,180.07 2.125,000.00 2.125,000.00 2.125,000.00 2.125,000.00 2.125,000.00 22,125,000.00 2.125,000.00 2.125,000.00 2.125,000.00 2.125,000.00 2.125,000.00 22,125,000.00 2.125,000.00 2	TOTAL RECEIPTS			877,777.54	1,612,976.23	3 690 228 27	2,145,192.06	1,703,416.28	10,234,750,00	3,967,543.80	4,034,542.00
1,14,10,000,000,000,000,000,000,000,000,	C. Disburcher Calada	4000									
11 12 12 13 13 13 13 13	Consider Salaries	1000-1999		282,287.21	336,426.15	2,136,444 95	2,152,863.13	2,177,103.05	2,205,000,00	2,186,000.00	2,186,000.00
1,194,01 1,194,01	Classified Safanes	2000-2999	The second second	222,460.78	297,745.47	558 218 37	481,166.59	518,729.15	276,000.00	576,000.00	576 000 00
1,100,1459 1,100,145454 1,100,145454 1,100,145454 1,100,145454 1,100,145454 1,100,145454 1,100,145	Employee benefits	3000-3888		165,370.07	199,125.67	834 243 45	788,528.67	813,433.34	1.050,000 00	1,050,000.00	1,050,000.00
1000-6589 10000-6589 10000-6589 10000-6589 10000-6589 10000-6589	Books and Supplies	40004999		1,164.01	383,399,72	714 883 96	491,870.75	180,454.95	275,000 00	450,000.00	200 000 00
FORD-7829 FORD-8829 FORD	Services	2000-2888		22,768.01	1,091,056,78	463,474.23	1,001,442.75	430,743.37	554,000.00	875,000.00	875,000.00
7000-7499	Capital Outlay	6000-6599			4,533.34	8,025.00	236,496.65	10,241.94	24,000 00	24,000.00	24,000.00
TR30-7699	Other Outgo	7000-7499		84,687.52			6,320.64		6,450.00		20 000 00
111-1919 7500.00 2312.28713 4715.289 96 5,156,689,18 4,130,705 80 4,690,450 00 5,161,000.00 115,199	Interfund Transfers Out	7600-7629									
111-9199 7,500,00 776,737 60 2,312,287 73 4,715,289 69 5,158,689 18 4,130,705 80 4,990,450 00 5,161,000,00 115,199	All Other Financing Uses	7630-7699									
115.1996 2.550.00	D RAI ANCE CHEET ITEMS			778,737.60	2,312,287,13	4,715,289,96	5,158,689,18	4,130,705,80	4,690,450 00	5,161,000.00	5 261 000 00
111,1919 115,199 17,500,000 12,600,0077 115,199 27 178,787 36 1,147,069 36 1,144,069 36 1,144,069 36 1,144,069 36 1,144,069 36 1,144,069 36 1,144,069 36 1,144,069 36 1,144,069 36 1,144,069 36 1,144,069 36 1,144	Assets and Deferred Outflows										ď.
115,199.27 128.000.000 115,199.27 128.000.000 115,199.27 128.000.000 128	Cash Not In Treasury	9111-9199									
9310 9320 9320 9320 9320 9320 9320 9320 932	Accounts Receivable	9200-9299	2,65	332.663.03	297.659.53	178.787.36	1.147.069.98		A03 R77 20	00 000 000	
9320 9320 9330 9340 2,772,756,46 332,632,03 2,450,840,77 267,948,81 229,590,00 3,632,55 3,632,434,89 3,835,191,34 2,450,840,77 267,948,81 272,9590,00 3,632,55 3,835,191,34 2,450,840,77 267,948,81 273,930,00 3,632,55 3,835,191,34 2,450,840,77 267,948,81 273,930,00 3,632,55 3,835,191,34 2,450,840,77 267,948,81 273,530,00 3,632,55 3,835,191,34 2,450,840,77 267,948,81 273,530,00 3,632,55 3,835,191,34 2,450,840,77 267,948,81 273,530,00 3,632,55 3,835,191,34 2,450,840,77 267,948,81 273,530,00 3,632,55 3,835,191,34 2,450,840,77 267,948,81 273,530,00 3,632,55 3,835,191,34 2,450,840,77 267,948,81 273,530,646,94 11,43,406,73 273,683,84 27309,646,94 11,33,327,491,36 11,407,026,85 2,309,646,94 11,340,632,50 10,00 268,193,97 273,683,84 273,683,84 27309,646,94 11,43,406,73 273,683,84 27309,646,94 11,43,406,73 273,683,84 273,683,84 27309,646,94 11,43,406,73 273,683,84 273,883,84 273,883,84 273,883,84 273,883,883,84 273,883,883,84 273,88	Due From Other Funds	9310	115,199.27						200000	85 199 27	
9500-9599 2,772,758.46 332,663.03 2,645,042.83 2,645,042.83 2,645,040.77 267,649.81 229,590.00 3,663,25 3,645,040.77 267,649.81 229,590.00 3,663,25 3,643,48,89 2,772,758.46 333,663.03 2,445,040.77 2,4	Stores	9320								17:201:00	
9490 2.772.756.46 332.663.03 2.67,659.53 178,787.36 1,147,069.96 3.650.42.83 2.450.840.77 2.67,048.81 2.29,590.00 3.632.5 393,000.00 3.632.5 393,000.00 100.000.00 100.0000 100.000 100.000 100.0000 1	Prepaid Expenditures	8330									
9490 2,772,756.46 332,663.03 297,659.53 178,787.36 1,147,069.98 0.00 493,877.29 265,199.27 9500-9599 3,545,042.83 2,450,840.77 267,948.81 229,590.00 3,663.25 393,000.00 100,000.00	Other Current Assets	9340									
9500-9599 9610 9640 9650 3.545,042.83 28,949.61 2.772.756.46 332,663.03 297,659.53 1.147,069.98 0.000 463,877.29 265,199.27 100,000	Deferred Outflows of Resources	9490									
9500-9599 3 545,042.83 2,450,840 77 267,948.81 229,590,00 3 663.25 393,000,00 100,000 0 100,000	SUBTOTAL		2,772,756.46	332,663 03	297,659.53	178,787,36	1,147,069.98	00:00	493,877.29	265,199,27	0.00
9610 288 949.61 2.450 840 77 267,948.81 229,590.00 3 663.25 393,000 00 100 000 00 165 000 10 167 143,406 73 11,143,406 73 11,143,406 73 11,143,406 73 11,143,406 73 11,143,406 73 11,143,406 73 11,143,406 73 11,143,406 73 11,140,388 31 11,140,388 31 11,140,388 40	Liabilities and Deferred Inflows			2							
9610 268 949.61 166.00 00 166.00 00 17.10 00 00 00 17.10 00 00 00 17.10 00 00 00 17.10 00 00 00 17.10 00 00 00 17.10 00 00 00 17.10 00 00 00 17.10 00 00 00 17.10 00 00 00 17.10 00 00 00 17.10 00 00 00 17.10 00 00 00 17.10 00 00 00 17.10 00 00 00 17.10 00 00 00 17.10 00 00 00 00 17.10 00 00 00 00 17.10 00 00 00 00 17.10 00 00 00 00 17.10 00 00 00 00 17.10 00 00 00 00 00 00 00 00 00 00 00 00 0	Accounts rayable	6656-0056	3,545,042.83	2,450,840,77	267,948.81	229,590.00	3,663.25		393,000.00	100 000 00	100,000.001
9650 3.835 191.34 2.450.840.77 267,948.81 229 590 00 3.663.25 0.00 393.000.00 286,198.90 21,198.	Due 10 Other Funds	9610	268 949.61							165,000,00	
S (1,062,434,88) (2,118,177.74) (267,948.81) (1,675,864.33) (1,670,090.39) (2,427,289.52) (1,214,455.83) (1,214,455.83) (1,313,2491.36) (12,682,891.18) (1,607,026.85) (1,214,455.83) (1,717,099.84) (1,174,058.84) (1,174,058.84) (1,174,058.84)	Content Desire	9040									
9910 39.35 191.34 2.450,840.77 267,848.81 229.590 00 3.663.25 0.00 393.000.00 286.198.90	Original Information	0696	21,198.90							21,198.90	
S (1,062,434.86) (2,118,17774) 267,948.81 229,590.00 3,663.25 0.00 393.000.00 286.198.90 (2,012,118,17774) 29,710.72 (50,802,64) 1,143,406.73 (1,870,090.39) (2,427,289.52) 5,845,177.29 (1,214,455.83) (1,870,090.39) (2,427,289.52) 5,845,177.29 (1,214,455.83) (1,176,388.43) (1,176,388.43) (1,176,388.43) (1,176,388.43) (1,176,388.43) (1,176,388.43) (1,176,388.43) (1,176,388.43) (1,176,388.43) (1,176,388.43) (1,176,388.43) (1,176,388.43) (1,176,388.43) (1,176,388.43) (1,176,388.43)	CHIEFTED INITIONS OF RESOURCES	0696									A 20 - 10 - 10 - 10 - 10 - 10 - 10 - 10 -
S (1,062,434.88) (2,118,17774) 29,710,72 (50,802,64) 1,143,406,73 0,00 100,877,29 (20,999,63) (2,099,63) (2,019,137.80) (689,600.18) (1,075,864.33) (1,870,090.39) (2,427,289.52) 5,645,177,29 (1,214,455.83) (1,214,455	Nonpersting		3,835,191,34	2,450,840,77	267,948.81	229 590 00	3.663.25	00'0	393,000.00	286,198.90	100,000.00
S (1.062.434.88) (2.118.177.74) 29.710.72 (50.802.84) 1,143.408.73 0.00 100.877.29 (20.999.63) (2.019.137.89) (669.600.18) (1.075.864.33) (1.670.090.39) (2.427.289.52) 5.645.177.29 (1.214.455.83) (1.870.090.39) (2.427.289.52) 5.645.177.29 (1.214.455.83) (1.31.352.491.36 12.682.891.18 11.607.026.85 9.736.936.48 7.309.646.94 12.954.824.23 11.740.388.40	Suspense Clearing	9910									
- C + D) (2,019,137.80) (669,600.18) (1,075.864.33) (1,870,090.39) (2,427,289.52) 5,645.177.29 (1,714,455.83) (1,714,455.83) (1,714,455.83) (1,714,455.83) (1,714,455.83)	TOTAL BALANCE SHEET ITEMS		(1,062,434.88)	(2,118,177.74)	29,710.72	(50.802.64)	1,143,406,73	00:00	100.877.29	(20.999.63)	(100,000,001)
13.352.491.36 12.682.891.18 11.607.026.85 9.736.938.46 7.309.646.94 12.954.824.23 11.740.368.40	E. NET INCREASE/DECREASE (B - C	ą		(2,019,137.80)	(669,600.18)	(1,075,864,33)	(1,870,090.39)	(2,427,289.52)	5.645.177.29	(1,214,455.83)	(1.326.458.00)
	F. ENDING CASH (A + E)		The same of the sa	13,352,491.36	12,682,891.18	11,607,026 85	9,736,936.46	7,309,648.94	12.954.824.23	11,740,368.40	10 413 910 40
	G. ENDING CASH, PLUS CASH										

21 65458 0000000 Form CASH

First Interim 2016-17 INTERIM REPORT Cashilow Worksheet - Budget Year (1)

San Rafael City Elementary Marin County

	Object	March	April	May	June	Accruais	Adlustments	TOTAL	Faccila
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									20000
A. BEGINNING CASH	The second second	10,413,910.40	7.412.230.40	6.964.771.71	4 922 521 71				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	1,889,750.00	1,509,542.00	1,889,750.00	1,509,542.00	584,615.00		19,758,076.00	19,758,076,00
Property Laxes	8020-8079	100,000.00	1,700,000.00	740,000.00	9,232,000.00			20,583,692.00	20,583,692.00
Miscellaneous Funds	8080-8099		(125,000.69)					(262.075.00)	(262.075.00)
Federal Revenue	8100-8299	200,000.00	375,000.00	265,000.00	850,000.00	679,148.34		2.897.812.00	2.897.812.00
Other State Revenue	8300-8599	200,000.00	200,000,00	200,000.00	500,000.00	335,634,21		4 544 973 00	4 544 073 00
Other Local Revenue	8600-8799	144,570.00	1,225,000.00	200,000.00	750,000.00	281,023.96		7.079.523.00	7 079 523 00
Interfund Transfers In	8910-8929				20,000.00			20 000 00	20 000 00
All Other Financing Sources	8930-8979							00.0	000
TOTAL RECEIPTS	1	2,834,320.00	5,184,541.31	3,594,750.00	12,861,542.00	1,880,421.51	00.0	54,622,001.00	54,622,001.00
C. Disborsonments Certificated Salaries	1000,1000	2 488 000 00	0000						
Classified Salaries	3000 3000	2, 100,000,00	2,186,000.00	2, 186,000.00	2,186,000.00	357,189.51		22,763,324.00	22,763,324.00
Employee Renefits	3000-3000	00.000,030 +	3/6,000.00	576,000.00	576,000.00	292,241.64		6,402,562.00	6,402,562.00
Books and Supplies	3000-3889	00.000,024	00.000,000,1	1,055,000.00	1,675,000.00	255,696.80		11,036,398.00	11,036,398.00
Septions	4000-4999	450,000.00	450,000,00	450,000.00	450,000.00	25,577.61		4,822,351.00	4,822,351.00
Canital Order	6665-0006	1,200,000.00	1,200,000.00	1,200,000.00	1,200,000.00	374,711.86		10,488,197.00	10,488,197.00
Other Outes	6809-0000	24,000.00	20,000.00	20,000.00	15,000.00	4,178.07		414,475.00	414,475.00
Conel Cutyo	/000-/499	350,000.00	150,000.00	150,000.00	20,000.00	16,347.84		863,806.00	863,806.00
All Other Changing Lines	7600-7629				1,070,377.00			1,070,377.00	1,070,377.00
TOTAL DISBUSCEMENTS	6697-0697							00.00	0.00
D. BALANCE SHEET ITEMS		00'000'968'6	5,632,000.00	5,637,000.00	7,222,377.00	1,325,953.33	00:00	57,861,490.00	57,861,490.00
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199				7 600 00				
Accounts Receivable	9200-9299				On'moc's			7,500.00	
Due From Other Funds	9310				50 000 00			181.750,0c0,2	
Stores	9320							77.88.71	
Prepaid Expenditures	8330							800	
Other Current Assets	8340							8.0	
Deferred Outflows of Resources	9490				†			0.00	
SUBTOTAL		00.0	000	00.0	57 KOO OO	900	000	00.0	
Liabilities and Deferred Inflows				00.0	21,000,00	O.O.	O.O.	2,772,755.46	
Accounts Payable	9500-9599							2 545 040 00	
Due To Other Funds	9610				103 949 61			3,343,042,03	
Current Loans	9640							200,848.01	
Unearned Revenues	0596							21 108 00	
Deferred Inflows of Resources	0696							000	
SUBTOTAL		00:00	0.00	00.00	103,949.61	0.00	0.00	3.835.191.34	
Nonoperating Suspense Clearing	010								
TOTAL BALANCE SHEET ITEMS		000	000	000	140 440 041	0		000	
E. NET INCREASE/DECREASE (B - C + D)	j ĵ	(3.001.680.00)	(447 458 69)	12 042 250 00)	5 500 745 20	00:00	0.00	(1,062,434.88)	
F. ENDING CASH (A + E)		7.412.230.40	6 964 771 71	A G22 524 74	10 616 227 40	01.004,400	00.00	(4,301,923.88)	(3,239,489.00)
G. ENDING CASH, PLUS CASH				7770	0.107,010,01				
ירכת היה אות אות אות האות האות האות האות האות ה		The state of the s			The second secon	The second secon		11.069.705.28	The state of the s

San Rafael City Elementary Marin County				First In 2016-17 INTEL	First Interim 2016-17 INTERIM REPORT Cashilow Worksheet - Budget Year (2)					21 65458 0000000 Form CASH
	Object	Beginning Barmen (Ref. Chiv	July	August	September	October	November	December	2	A Partie
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										, eninally
A. BEGINNING CASH			10,515,237,10	10,515,237.10	10,515,237.10	10,515,237.10	10,515,237,10	10,515,237.10	10,515,237.10	10,515,237.10
b. RECEIP IS LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous runds	8080-8099									
Other State Deserte	8100-8299		1							
Other Local Research	8800-8288									
Interfind Transfers In	8010-8020									
All Other Financing Sources	8030-0920				1					
TOTAL RECEIPTS	2000		0.00	000	000	80	900	000	6	
C. DISBURSEMENTS								Bo	0.00	0.00
Certificated Salaries	1000-1999									
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999									
Services	5000-5999									
Capital Outlay	6000-6599									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									
TOTAL DISBLIRSEMENTS	7630-7699		0	4						
D. BALANCE SHEET ITEMS			00.0	0.0	0.00	0000	00.00	000	0.00	00.00
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310					†			†	
Stores	9320									
Prepaid Expenditures	8330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTUIAL Leskings and Defendables		00:0	0.00	00:00	0.00	00.00	00:00	0.00	00:00	0.00
Account Deserved Inflows	1									
Due To Other Funds	9500-9599 0810									
Current Loans	9849		1							
Uneamed Revenues	9650					-			1	
Deferred Inflows of Resources	0696									
SUBTOTAL		00.0	0.00	00:0	0.00	000	000	800	90 0	000
Nonoperating								8.	00:00	0.00
Suspense Clearing	9910						*			
I OTAL BALANCE SHEET II EMS		0.00	0.00	0.00	00:0	00:00	00.0	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)	î		00:0	0.00	00:00	00.0	0.00	00:0	0.00	00:0
T. ENDING CASH (A + E)			10,515,237.10	10,515,237.10	10,515,237.10	10,515,237.10	10,515,237.10	10,515,237.10	10,515,237,10	10.515.237.10
G. ENDING CASH, PLUS CASH										
ACCRUALS AND ADJUSTMENTS			The second second			The second second	The second second	STATE OF THE PARTY	The second second second	THE COLUMN

San Rafael City Elementary Marin County

First Interim 2016-17 INTERIM REPORT Cashilow Worksheet - Budget Year (2)

ACTUALS THROUGH THE MONTH OF FIGURE March April May June Accruals	čafael City Elementary County			201 Cashflow	2016-17 INTERIM REPORT Cashilow Worksheet - Budget Year (2)	ORT et Year (2)				21 654	21 65458 0000000 Form CASH
# H OF		Object	March	April	₩ Aav	e e	Accrise	Adiretmonte		1 2	
8010-8019 8020-8079 8020-8079 8010-8299 8010-8	ACTUALS THROUGH THE MONTH OF								100	20000	
8010-8019 8020-8079 8020	A. BEGINNING CASH		10,515,237.10	10,515,237,10	10.515.237.10	10.515.237.10					
8010-8018 8020-8078 8020-8078 8030-8089 8030-8	B. RECEIPTS										
8000-8799 8300-8799 8300-8799 8300-8799 8000-8999 3000-3999 3000-3999 3000-3999 3000-3999 3000-3999 3000-3999 3010 9310 9320 9330 9340 9490 0000 0000 0000 0000 000	LCFF/Revenue Limit Sources Principal Apportionment	8010 8010									
8100-8209 8100-8209 8100-8209 8300-8209 8300-8209 8000-8	Property Tayes	8020 8020							0.00		
8300-8599 8300-8599 8930-8799 8930-8799 1000-1989 2000-2999 2000-2	Miscellaneous Errods	8700-0078							00.00		
8300-8599 8930-8799 8930-8799 1000-1999 2000-2999 2000-3	Federal Revenue	8100 8200							0.00		
8600-5299 8910-8929 8930-6899 4000-4899 4000-4899 7000-7899 7000-8999 7000-8	Other State Revenue	8300 8800							0.00		
8900-87199 8900-87199 1000-1999 2000-2999 2000-3999 6000-6599 6000	Other I and Demons	6300-0388							0.00		
8930-8979 1000-1999 2000-2999 2000-2999 2000-3999 4000-4999 5000-5999 6000-6599 7000-7999 7000-7	loted and Transfer to	8000-8789							00:00		
9111-9199 9200-5899 9000-6899 9000-6899 9000-6899 9000-6899 9000-6899 9000-6899 9000-6899 9000-6899 9000-6899 9000-6899 9000-8899 9000-8899 9000-8899 9000-8899 9000-8899 9000-9000 9000	All Other Connected Sections	6269-0169							00:00		
1000-1999 2000-2899 3000-3899 4000-4999 5000-5899 5000-5899 5000-5899 5000-5899 5000-5899 5000-6899 5000-6899 5000-6899 5000-6899 5000-6899 5000-6899 5000-6899 5000-6899 5000-6899 5000-6899 5000-6899 5000-6899 5000-6899 5000-6899 5000-6899 6000 6000 6000 6000 6000 6000 6000	All Curel Fittancing Sources TOTAL RECEIPTS	6/69-0669	6						0.00		000
2000-2899 3000-3899 4000-4899 5000-5899 6000-6899 7000-4899 7000-4899 7000-4899 7000-4899 7000-4899 7000-4899 7000-4899 7000-4899 7000-4899 7000-4899 7000-4899 7000-4899 7000-6899 7000-6899 7000-6899 7000-8999 7000-8	DISSUIDED TATABLE		00.00	0.00	0.00	0.00	00.00	00.00	0.00	00:00	
2000-2699 3000-3699 4000-4699 5000-5699 7000-7699	Certificated Salaries	1000 1000									,
3000-3999 4000-3999 4000-3999 5000-3999 7600-7499 7600-7499 7600-7499 7600-7629 7600-7	Classified Salaries	2000-1988							0.00		
4000-5899 5000-5899 5000-5899 6000-6899 7600-7629 7600-7629 7600-7629 7600-9299 9310 9320 9330 9330 9490 0.00 0.00 0.00 0.00 0.00 0.00 0.0	Employee Repetits	2000,2000							0.00		_
\$600-5999 \$6000-6599 \$6000-6599 \$7600-7629 \$7600-7629 \$7600-7629 \$7600-7629 \$7600-7629 \$7600-7629 \$9310 \$9320 \$9330 \$9340 \$940 \$9400 \$9600	Rooke and Chaplies	3000-3888							0.00		
6000-5939 7600-5939 7600-7839 7630-7699 7630-7699 7630-7699 9310 9320 9330 9340 9490 0.00 0.00 0.00 0.00 0.00 0.00 0.	Control	4000-4999							00:0		
911-9199 7600-7629 7630-7629 7630-7629 9200-9299 9310 9320 9330 9340 9490 9500-9599 9500-9599 9600 9600 9600 9600 9600 9610 9610 96	Octable Outles	6666-0006							0.00		
7600-7629 7630-7699 9111-9199 9200-9299 9310 9320 9330 9340 9490 9600 9600 9600 9600 9600 9600 96	Capital Outlay	6609-0000							0.00		
9111-9169 9200-9289 9310 9320 9330 9340 9490 0.00 0.00 0.00 0.00 0.00 0.00 0.	Curer Curing Interdigat Transfers Cut	7600-7499							00:00		
9111-9199 9200-9299 9310 9320 9330 9490 9600-9599 9600 9650 9650 9650 9650 9650 9650	All Other Financino Head	7620 7600							0.00		
9111-9199 9200-9299 9310 9320 9330 9490 9600 9600 9600 9600 9600 9600 9600 9600 9600 9600 9600 9600 9600 97	TOTAL DISBURSEMENTS	500000	800	000	900	000			0.00		
9200-9299 9310 9320 9330 9340 9490 9610 9	BALANCE SHEET ITEMS		300	80	8.5	00.00	0.00	00.00	00:0	0.00	
911-9199 9310 9320 9330 9340 9490 9600 9610 9610 9620 9620 9630 9640 9650 9650 9650 9670 9670 9670 9670 9680 9670 9700 97	sets and Deferred Outflows										
9200-9299 9310 9320 9330 9340 9490 0.000 0	Cash Not In Treasury	9111-9199							92.0		
9310 9320 9320 9330 9340 9490 0.00 0.00 9650 9650 9650 9690 0.00 0.00 0.00 0.00 0.00 0.00 0.0	Accounts Receivable	9200-9299							000		
9320 9330 9340 9340 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	Due From Other Funds	9310							0.00	H	
9340 9490 0.00 0.00 9500-9599 9610 9650 9690 0.00 0.00 0.00 0.00 0.00 0.00 0.0	Stores	9320							0.00		
9340 9490 0.00 0.00 0.00 0.00 0.00 0.00 0.	Prepaid Expenditures	9330							0.00		
9490 9500-9599 9610 9640 9650 9690 0.00 0.00 0.00 0.00 0.00 0.00 0.00 10,515,237.10 10,515,237.10 10,515,237.10 10,515,237.10 10,515,237.10	Other Current Assets	9340							0.00		
8	Deferred Outflows of Resources	9490							0.00		
8500-9599 9610 9640 9650 9680 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	SUBTOTAL		00:0	00.0	00.0	000	000	800	0.00		
850-9509 -9610 -9640 -6650 -6650 -67 + D) -7 +	abilities and Deferred Inflows						0.0	800	0.00		
9910 0.00 0.00 0.00 0.00 0.00 0.00 0.00	Accounts Payable	9500-9599							000		
Beso	Due To Other Funds	9610							000		
S	Current Loans	9640							800		
S	Uneamed Revenues	9650							000		
S - C + D) 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	Deferred Inflows of Resources	0696							000		
S 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	SUBTOTAL		0.00	00.00	0.00	000	000	000	n.oo		
S	phoperating						0.00	000	0.00		
- C + D) 0.00 0.00 0.00 - C. + D) 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	Suspense Clearing	9910							00:00		
-C+D) 0.00 0.00 0.00 0.00 10,515,237.10 10,515,237.10 10,515,237.10 10,515,237.10 10,515,237.10 10,515,237.10 10,515,237.10 10,515,237.10 10,515,237.10 10,515,237.10 10,515,237.10 10,515,237.10 10,515,237.10 10,515,237.10	TOTAL BALANCE SHEET HEMS		0.00	0.00	00:00	00.00	0.00	0.00	00:0		
10,515,237.10 10,515,237.10 10,515,237.10	NET INCREASE/DECREASE (B - C	<u>a</u>	00:00	0.00	00:00	00:00	00:00	00:0	00.0	000	
	ENDING CASH (A + E)		10,515,237.10	10,515,237.10	10,515,237.10	10,515,237.10	STATE OF THE PARTY				
CONORTS AND ADDOD IMEN IS	S. ENDING CASH, PLUS CASH						The second second	The Paris Name of the Paris Na			
	CONDALS AND ADJUST MENTS							THE PERSON NAMED IN	10,515,237.10	Decoil of the second	

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1.	Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)	
	(Functions 7200-7700, goals 0000 and 9000)	
_		

1,359,533.00

- 2. Contracted general administrative positions not paid through payroll
 - Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

	5-94	White and the second

B. Salaries and Benefits - All Other Activities

 Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000)

38,842,751.00

C. Percentage of Plant Services Costs Attributable to General Administration (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6)

3.50%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool.

Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero.

C	ŀ.	0	C

P	art III -	Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)	
Α	. Ind	lirect Costs	
		Other General Administration, less portion charged to restricted resources or specific goals	4 749 749 99
	2.	(Functions 7200-7600, objects 1000-5999, minus Line B9) Centralized Data Processing, less portion charged to restricted resources or specific goals	1,749,746.00
	3.	(Function 7700, objects 1000-5999, minus Line B10) External Financial Audit - Single Audit (Function 7190, resources 0000-1999,	457,445.00
		goals 0000 and 9000, objects 5000-5999)	32,500.00
	4.	Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
	5.	Plant Maintenance and Operations (portion relating to general administrative offices only)	
	6.	(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C) Facilities Rents and Leases (portion relating to general administrative offices only)	171,907.33
	7.	(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C) Adjustment for Employment Separation Costs	555.10
		a. Plus: Normal Separation Costs (Part II, Line A)	0.00
	0	b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
	8. 9.	Total Indirect Costs (Lines A1 through A7a, minus Line A7b) Carry-Forward Adjustment (Part IV, Line F)	2,412,153.43
	10.		(5,765.49) 2,406,387.94
	10.	Total Adjusted indirect Oosts (Line Ao pids Line As)	2,400,307.54
B	Bas	se Costs	
	1.	Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	32,070,367.00
	2.	Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	8,897,347.00
	3.	Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	3,811,970.00
	4.	Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
	5.	Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	241,796.00
	6.	Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
	7.	Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	752,327.00
	8.	External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
	9.	Other General Administration (portion charged to restricted resources or specific goals only)	
		(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,	
		resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	76,974.00
	10.	Centralized Data Processing (portion charged to restricted resources or specific goals only)	
		(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals	
		except 0000 and 9000, objects 1000-5999)	53,797.00
	11.	Plant Maintenance and Operations (all except portion relating to general administrative offices)	
		(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	4,739,730.67
	12.	Facilities Rents and Leases (all except portion relating to general administrative offices)	
		(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	<u> 15,304.90</u>
	13.	Adjustment for Employment Separation Costs	
		a. Less: Normal Separation Costs (Part II, Line A)	0.00
	1.4	b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
	14.	Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
	15.	Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	280,252.00
	16.	Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,247,195.00
	17.	Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
	18.	Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	53,187,060.57
C.	Stra	ight Indirect Cost Percentage Before Carry-Forward Adjustment	
	•	r information only - not for use when claiming/recovering indirect costs)	I
	(Lin	e A8 divided by Line B18)	4.54%
D.	Prol	iminary Proposed Indirect Cost Rate	
		r final approved fixed-with-carry-forward rate for use in 2017-18 see www.cde.ca.gov/fg/ac/ic)	
		e A10 divided by Line B18)	4.52%
	,		7.02.70

First Interim 2016-17 Projected Year Totals Indirect Cost Rate Worksheet

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A.	Indirect c	osts incurred in the current year (Part III, Line A8)	2,412,153.43
В.	Carry-for	ward adjustment from prior year(s)	
	1. Carry	-forward adjustment from the second prior year	119,103.87
	2. Carry	-forward adjustment amount deferred from prior year(s), if any	0.00
C.	Carry-for	ward adjustment for under- or over-recovery in the current year	
		r-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect rate (4.77%) times Part III, Line B18); zero if negative	0.00
	(appr	recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of oved indirect cost rate (4.77%) times Part III, Line B18) or (the highest rate used to er costs from any program (4.77%) times Part III, Line B18); zero if positive	(5,765.49)
D.	Prelimina	ry carry-forward adjustment (Line C1 or C2)	(5,765.49)
E.	Optional	allocation of negative carry-forward adjustment over more than one year	
	the LEA c	negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce to ould recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA material forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward ad wear does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish	ay request that justment over more
	Option 1.	Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	4.52%
	Option 2.	Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-2,882.75) is applied to the current year calculation and the remainder (\$-2,882.74) is deferred to one or more future years:	4.53%
2	Option 3.	Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-1,921.83) is applied to the current year calculation and the remainder (\$-3,843.66) is deferred to one or more future years:	4.53%
	LEA reque	est for Option 1, Option 2, or Option 3	
			1
F.		vard adjustment used in Part III, Line A9 (Line D minus amount deferred if or Option 3 is selected)	(5,765.49)

San Rafael City Elementary Marin County

First Interim 2016-17 Projected Year Totals Exhibit A: Indirect Cost Rates Charged to Programs

21 65458 0000000 Form ICR

Printed: 12/8/2016 10:21 AM

Approved indirect cost rate: 4.77% Highest rate used in any program: 4.77%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
04	2040	000 400 00	00.005.00	0.440/
01	3010	828,468.00	28,265.00	3.41%
01	3310	654,203.00	31,205.00	4.77%
01	3315	74,933.00	3,574.00	4.77%
01	3320	153,306.00	7,313.00	4.77%
01	3327	70,860.00	3,380.00	4.77%
01	4035	109,231.00	4,842.00	4.43%
01	4050	381,082.00	18,136.00	4.76%
01	4201	16,467.00	658.00	4.00%
01	4203	325,703.00	3,775.00	1.16%
01	6010	289,218.00	13,462.00	4.65%
01	6264	354,057.00	16,889.00	4.77%
01	6500	4,531,930.00	60,000.00	1.32%
01	6512	323,811.00	4,305.00	1.33%
01	9010	5,896,183.00	8,615.00	0.15%
12	6052	4,774.00	226.00	4.73%
12	6105	270,228.00	12,855.00	4.76%
13	5310	1,885,195.00	75,000.00	3.98%

		Unrestricted		3. 3035553	TARLACE:	
Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C	and E;		200000	•	- 1 - 2 - 2 - 2 - 2 - 2	
current year - Column A - is extracted)	· ·					
A. REVENUES AND OTHER FINANCING SOURCES						
LCFF/Revenue Limit Sources Federal Revenues	8010-8099 8100-8299	40,079,693.00	3.37%	41,429,693.00	2.29%	42,376,693.00
3. Other State Revenues	8300-8599	1,801,798.00	•31.93%	1,226,429.00	0.00%	1,226,429.00
4. Other Local Revenues	8600-8799	488,492.00	0.00%	488,492.00	0.00%	488,492.00
5. Other Financing Sources						
a. Transfers In	8900-8929	20,000.00	0.00%	20,000.00	0.00%	20,000.00
b. Other Sources c. Contributions	8930-8979	0.00	0.00%	(6.05) 064.00)	0.00%	
	8980-8999	(6,795,793.00)	2.30%	(6,951,964.00)	2.41%	(7,119,335.00
6. Total (Sum lines A1 thru A5c)		35,594,190.00	1.74%	36,212,650.00	2.15%	36,992,279.00
B. EXPENDITURES AND OTHER FINANCING USES		no Earling	500 makes			
Certificated Salaries				- 1		
a. Base Salaries		ALC: THE		17,553,019.00	OTTO THE SECOND	17,741,319,00
b. Step & Column Adjustment				188,300.00		191,100.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines Bla thru Bld)	1000-1999	17,553,019.00	1.07%	17,741,319.00	1.08%	17,932,419.00
2. Classified Salaries		Commercial and	SS TO STATE OF THE		TEMPER TEMPER	_
a. Base Salaries		THE STATE OF		4,150,146.00		4,212,446.00
b. Step & Column Adjustment		4 3 3 1	THE STREET	62,300.00		63,200.00
c. Cost-of-Living Adjustment		28 LS				00,200,00
d. Other Adjustments	- 1	(200 NES				
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,150,146.00	1.50%	4,212,446.00	1.50%	4,275,646.00
3. Employee Benefits	3000-3999	7,438,814.00	6.86%	7,948,814.00	5.45%	8,382,414.00
Books and Supplies	4000-4999	2,588,679.00	0.00%	2,588,679.00	0.00%	
Services and Other Operating Expenditures	5000-5999	4,359,912.00	0.00%			2,588,679.00
6. Capital Outlay	6000-6999			4,359,912.00	0.00%	4,359,912.00
	r	101,500.00	0.00%	101,500.00	0.00%	101,500.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	153,718.00	0.00%	153,718.00	0.00%	153,718.00
Other Outgo - Transfers of Indirect Costs Other Financing Uses Transfers Out	7300-7399 7600-7629	(292,500.00) 885,377.00	0.00%	(292,500.00)	0.00%	(292,500.00)
b. Other Uses	7630-7699	0.00	0.00%	885,377.00	0.00%	885,377.00
10. Other Adjustments (Explain in Section F below)	7030-7099	0.00	0.00%		0.00%	
11. Total (Sum lines B1 thru B10)	ŀ	76 039 666 00	2.068/	17 (00 7(6 00	1.020/	70 707 1/6 00
C. NET INCREASE (DECREASE) IN FUND BALANCE		36,938,665.00	2.06%	37,699,265.00	1.82%	38,387,165.00
(Line A6 minus line B11)		(1.744.476.00)		(1.494.616.00)	10 30 30	(A BO 4 DO 5 DO)
		(1,344,475.00)		(1,486,615.00)		(1,394,886.00)
D. FUND BALANCE					U.S. STOLL	
Net Beginning Fund Balance (Form 011, line F1e)	-	12,244,139,24	- 1 Mar 1917	10,899,664.24	THE ASS TE	9,413.049.24
2. Ending Fund Balance (Sum lines C and D1)		10,899,664.24		9,413,049.24	THE STATE OF THE S	8,018,163.24
3. Components of Ending Fund Balance (Form 011)		- 1				
a. Nonspendable	9710-9719	2,500.00		2,500.00		2,500.00
b. Restricted	9740					
c. Committed		[]				
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00	S. Sommer	0.00		0.00
d. Assigned	9780	2,400,000.00	A COUNTY	2,400,000.00		2,400,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2.705,182.00	The That	2,851,700.00		2,886,000.00
2. Unassigned/Unappropriated	9790	5,791,982.24	110 150000	4,158,849.24	Illin Billion &	2,729,663.24
f. Total Components of Ending Fund Balance	Γ				AVE IN	
(Line D3f must agree with line D2)		10,899,664.24		9,413,049.24	STEEL ST	8,018,163,24

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
E. AVAILABLE RESERVES			Steel nieuwal		ERLEGISION	
I. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,705,182 00		2,851,700.00		2,886,000.00
c. Unassigned/Unappropriated	9790	5,791,982.24		4,158,849.24		2,729,663.24
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)		1 1				
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00	E AMONDO	0.00	and the second	0.00
c. Unassigned/Unappropriated	9790	0.00	ASSESSED FOR	0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		8,497,164.24		7,010.549.24		5,615,663.24

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Reduction in Central Services and not filling open positions resulted in budget savings. Additional changes were a result of step and column and STRS and PERS increases.

		Restricted				
	Object	Projected Year Totals (Form 011)	% Change (Cols. C-A/A)	2017-18 Projection	% Clunge (Cols. E-C/C)	2018-19 Projection
Description	Codes	(A)	(B)	(C)	(D)	(E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	2,897,812.00	0.00%	2,897,812.00	0.00%	2,897,812.00
Other State Revenues Other Local Revenues	8300-8599 8600-8799	2,743,175.00 6,591,031.00	0.00%	2,743,175.00 6,591,031.00	0.00%	2,743,175.00
5. Other Financing Sources	0000-0799	0,391,031,00	0.00%	0.391.031.00	0.00%	6.591,031.00
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	6,795,793.00	2.30%	6,951,964.00	2.41%	7,119,335.00
6. Total (Sum lines A1 thru A5c)		19,027,811.00	0,82%	19,183,982.00	0.87%	19,351,353.00
B. EXPENDITURES AND OTHER FINANCING USES		Sil Second	2700 000 000			
Certificated Salaries		Kallelle		- 1	ALL SUBJECT	
a. Base Salaries				5,210,305.00	THE REAL PROPERTY.	5,203,505.00
b. Step & Column Adjustment	1		300 08 100 L	78,200.00	EXXECUTE	78,200.00
c. Cost-of-Living Adjustment			STEEL STEEL			
d. Other Adjustments				(85,000.00)	4 4 5 5 6	(85,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,210,305.00	-0.13%	5,203,505.00	-0.13%	5,196,705.00
2. Classified Salaries			SEAST CHEST OF STREET	- 1		
a. Base Salaries				2,252,416.00		2,286,216.00
b. Step & Column Adjustment				33,800.00	MARKET THE PARTY OF THE PARTY O	33,800.00
c. Cost-of-Living Adjustment			THE PERSON NAMED IN			
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,252,416.00	1.50%	2,286,216.00	1.48%	2,320,016.00
3. Employee Benefits	3000-3999	3,597,584.00	3.59%	3,726,755.00	3.77%	3,867,126.00
4. Books and Supplies	4000-4999	2,233,672.00	0.00%	2.233,672.00	0.00%	2,233,672.00
5. Services and Other Operating Expenditures	\$000-5999	6,128,285.00	-28.14%	4,403,659.00	-3.87%	4,233,271.00
6. Capital Outlay	6000-6999	312,975.00	0.00%	312,975.00	0.00%	312,975.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	798,169.00	0.00%	798,169.00	0.00%	798,169.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	204,419.00	0.00%	204,419.00	0.00%	204,419.00
9. Other Financing Uses	E(00 E(00					
a. Transfers Out	7600-7629	185,000.00	0.00%	185,000.00	0.00%	185,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		20,922,825.00	-7.50%	19,354,370.00	-0.02%	19,351,353.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(1.005.014.00)		// #8 #88 68.		
· · · · · · · · · · · · · · · · · · ·		(1,895,014.00)		(170,388.00)		0,00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)	H	2.065,401.74	St Distin	170,387.74		(0.26)
2. Ending Fund Balance (Sum lines C and D1) 1. Components of Ending Fund Balance (Form 01)	F	170,387.74		(0.26)	CVS. Eiklif	(0.26)
3. Components of Ending Fund Balance (Form 011)	0710 0710	0.00		0.00	CONTRACTOR OF THE PARTY OF	
a. Nonspendable b. Restricted	9710-9719	0.00	200-1911- 5	0.00	- III	0.00
c. Committed	9740	170,387.96	United to the	0.00	S OX IIIXII O	0.00
1. Stabilization Arrangements	9750	COVER DEST				
2. Other Commitments	9760			00000		
d. Assigned	9780	I SULL BUILD	a constant	SIAMES	3 11 (1.2)	
e. Unassigned/Unappropriated	7700	CORE DE	B 18 30 6			
Reserve for Economic Uncertainties	9789		5-17-4	CHANGE I		
Unassigned/Unappropriated	9790	(0.22)		(0.20)		(0.20)
f. Total Components of Ending Fund Balance	9790	(0.22)		(0.26)		(0.26)
(Line D3f must agree with line D2)		170,387.74		(0.26)	81615	(0.26)
(Eine D31 must agree with mic D2)		170,587.74		(0.26)	THE RESERVE OF THE PARTY OF THE	(0.2

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols, C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
E. AVAILABLE RESERVES		14-00-000				A STREET
1. General Fund			110.35			
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790		Activities to	12723		
Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)		11/1/19				
a. Stabilization Arrangements	9750	The state of the s			1 39/11 - 150	
b. Reserve for Economic Uncertainties	9789	Charles and the said		Section Wast		
c. Unassigned/Unappropriated	9790	Total Indian				
3. Total Available Reserves (Sum lines Ela thru E2c)		A THE DOLL			III TVE E SI	

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Reduction in Central Services and open positions not to be billed. Additional contributions primarily related to the increase of step & column and pension (STRS & PERS).

	Unrestr	icted/Restricted				
	Object	Projected Year Totals (Form 011)	% Change (Cols, C-A/A)	2017-18 Projection	% Change (Cols, E-C/C)	2018-19 Projection
Description (Figure 1) and (Figure 2) and (Figure 2	Codes	(A)	(B)	(C)	(D)	(E)
(Enter projections for subsequent years 1 and 2 in Columns C and E;						
current year - Column A - is extracted) A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	40,079,693.00	3.37%	41,429,693.00	2.29%	42,376,693.00
2. Federal Revenues	8100-8299	2,897,812.00	0.00%	2,897,812.00	0.00%	2,897,812.00
3. Other State Revenues	8300-8599	4,544,973.00	-12.66%	3,969,604.00	0.00%	3,969,604.00
4. Other Local Revenues	8600-8799	7,079,523.00	0.00%	7,079,523.00	0.00%	7,079,523.00
5. Other Financing Sources					ĺ	
a. Transfers in	8900-8929	20,000.00	0.00%	20,000.00	0.00%	20,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		54,622,001.00	1.42%	55,396,632.00	1.71%	56,343,632.00
B. EXPENDITURES AND OTHER FINANCING USES			COL DIES			
1. Certificated Salaries						
a. Base Salaries			Reserved to the second	22,763,324.00		22,944,824,00
b. Step & Column Adjustment			MILEN THE	266,500.00	SERVE LEAD	269,300.00
c. Cost-of-Living Adjustment			ANT HINE	0.00		0.00
d. Other Adjustments				(85,000.00)		(85,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	22,763,324.00	0.80%	22,944,824.00	0.80%	23,129,124.00
2. Classified Salaries			10 m m m			
a. Base Salaries				6,402,562.00		6,498,662.00
b. Step & Column Adjustment			Make a could	96,100.00	10 12 32 11 11	97,000.00
c. Cost-of-Living Adjustment				0.00	C 1505 10	0.00
d. Other Adjustments			ACTUAL STREET	0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,402,562.00	1.50%	6,498,662.00	1.49%	6,595,662.00
3. Employee Benefits	3000-3999	11,036,398.00	5.79%	11,675,569.00	4.92%	12,249,540.00
4. Books and Supplies	4000-4999	4,822,351.00	0.00%	4,822,351.00	0.00%	4,822,351.00
5. Services and Other Operating Expenditures	5000-5999	10,488,197.00	-16.44%	8,763,571.00	-1.94%	8,593,183.00
6. Capital Outlay	6000-6999	414,475.00	0.00%	414,475.00	0.00%	414,475.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	951,887.00	0.00%	951,887.00	0.00%	951,887.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(88,081.00)	0.00%	(88,081.00)	0.00%	(88,081.00)
9. Other Financing Uses	[
a. Transfers Out	7600-7629	1,070,377.00	0.00%	1,070,377.00	0.00%	1.070,377.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments		CAX STORY	0 14 33	0.00		0.00
11. Total (Sum lines B1 thru B10)		57,861,490.00	-1.40%	57,053,635.00	1.20%	57,738,518.00
C. NET INCREASE (DECREASE) IN FUND BALANCE		1	desire of	i i		
(Line A6 minus line B11)		(3,239,489.00)	4.0000000000000000000000000000000000000	(1,657,003.00)		(1,394,886.00)
D. FUND BALANCE		1				
1. Net Beginning Fund Balance (Form 011, line F1e)		14,309,540.98		11,070,051.98	5	9,413,048.98
2. Ending Fund Balance (Sum lines C and D1)		11,070,051,98		9,413,048,98		8,018,162 98
3. Components of Ending Fund Balance (Form 011)	- 1	- 1		1	1 1310011	
a. Nonspendable	9710-9719	2,500.00	U 334 N 34	2,500.00		2,500.00
b. Restricted	9740	170,387.96	III RESERVE	0.00	Name of the last o	0.00
c. Committed					S W. S. T.	
1. Stabilization Arrangements	9750	0.00	124511011	0.00	9-2 -11.00	0.00
2. Other Commitments	9760	0.00		0.00	100 mg	0.00
d. Assigned	9780	2,400,000.00		2,400,000.00	Some I III	2,400,000.00
e. Unassigned/Unappropriated			MSB IL SE			
1. Reserve for Economic Uncertainties	9789	2,705,182.00		2,851,700.00	The state of the s	2,886,000.00
2. Unassigned/Unappropriated	9790	5,791,982.02		4,158,848.98		2,729,662.98
f, Total Components of Ending Fund Balance	Γ				3 SOST 30101	
(Line D3f must agree with line D2)		11,070,051.98	-	9,413,048.98	2 00_00	8,018,162-98

		Designated V				
		Projected Year Totals	% Change	2017-18	% Change	2018-19
	Object	(Form 011)	(Cols. C-A/A)	Projection	(Cols. E-C/C)	Projection
Description	Codes	(A)	(B)	(C)	(D)	(E)
E. AVAILABLE RESERVES (Unrestricted except as noted)		1962	THE PERSON NAMED IN			
1. General Fund		4 4				
a. Stabilization Arrangements	9750	0.00		0.00	1 1 - X 2	0.0
b. Reserve for Economic Uncertainties	9789	2,705,182.00		2,851,700.00		2,886,000.00
c. Unassigned/Unappropriated	9790	5,791,982.24	XX	4,158,849.24	a contract of the	2,729,663,24
d. Negative Restricted Ending Balances			HE WASTE			
(Negative resources 2000-9999)	979Z	(0.22)	311	(0.26)		(0.20
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00	in a second	0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		8,497,164.02		7,010,548.98		5,615,662.98
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		14.69%		12.29%		9.73
F. RECOMMENDED RESERVES		1 - 2 - 4				
1. Special Education Pass-through Exclusions		ALL DOTALLE BY				
For districts that serve as the administrative unit (AU) of a		15 W 3 B				
special education local plan area (SELPA):		There I was a series				
a. Do you choose to exclude from the reserve calculation						
	Ves					
the pass-through funds distributed to SELPA members?	Yes					
the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special	Yes					
the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds;	Yes					
the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special	Yes					
the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds;	Yes					
the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds;	Yes					
the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds; 1. Enter the name(s) of the SELPA(s):	Yes					
the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s): 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540.	Yes					
the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds; 1. Enter the name(s) of the SELPA(s): 2. Special education pass-through funds	Yes	0.00		0.00		0.00
the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds; 1. Enter the name(s) of the SELPA(s): 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223, enter projections for	Yes	0.00		0.00		0.00
the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s): 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223, enter projections for subsequent years 1 and 2 in Columns C and E) 2. District ADA	Yes	0.00		0.00		0.00
the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s): 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223, enter projections for subsequent years 1 and 2 in Columns C and E) 2. District ADA Used to determine the reserve standard percentage level on line F3d						0.00
the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s): 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223, enter projections for subsequent years 1 and 2 in Columns C and E) 2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Line A4; enter projections		4,623.31		4.623.31		
the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds; 1. Enter the name(s) of the SELPA(s): 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Line A4; enter projecti 3. Calculating the Reserves		4,623.31		4,623.31		4.623.31
the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds; 1. Enter the name(s) of the SELPA(s): 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Line A4; enter projecti 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11)	ions)	4,623.31 57,861,490.00		4.623.31 57,053,635.00		4,623.31 57,738,518.00
the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds; 1. Enter the name(s) of the SELPA(s): 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Line A4; enter projecti 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a	ions)	4,623.31		4,623.31		4,623.31 57,738,518.00
the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds; l. Enter the name(s) of the SELPA(s): 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223, enter projections for subsequent years 1 and 2 in Columns C and E) 2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Line A4; enter projecti 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)	ions)	4,623.31 57,861,490.00		4.623.31 57,053,635.00		4,623 31 57,738,518.00 0.00 57,738,518.00
the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds; l. Enter the name(s) of the SELPA(s): 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223, enter projections for subsequent years 1 and 2 in Columns C and E) 2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Line A4; enter projecti 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a c. Total Expenditures and Other Financing Uses	ions)	4,623.31 57,861,490.00 0.00		4,623.31 57,053,635,00 0.00		4,623.31 57,738,518.00 0.00
the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds; l. Enter the name(s) of the SELPA(s): 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223, enter projections for subsequent years 1 and 2 in Columns C and E) 2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Line A4; enter projecti 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)	ions)	4,623.31 57,861,490.00 0.00		4,623.31 57,053,635,00 0.00		4,623.31 57,738,518.00 0.00
the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds; l. Enter the name(s) of the SELPA(s): 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223, enter projections for subsequent years 1 and 2 in Columns C and E) 2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Line A4; enter projecti 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level	ions)	4,623 31 57,861,490.00 0.00 57,861,490.00		4.623.31 57,053,635.00 0.00 57,053.635.00		4,623.31 57,738,518.00 0.00 57,738,518.00
the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds; l. Enter the name(s) of the SELPA(s): 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223, enter projections for subsequent years 1 and 2 in Columns C and E) 2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Line A4; enter projecti 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)	ions)	4,623 31 57,861,490.00 0.00 57,861,490.00		4.623.31 57,053,635.00 0.00 57,053.635.00 3%		4,623.31 57,738,518.00 0.00 57,738,518.00
the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds; l. Enter the name(s) of the SELPA(s): 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223, enter projections for subsequent years 1 and 2 in Columns C and E) 2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Line A4; enter projecti 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus; Special Education Pass-through Funds (Line F1b2, if Line F1a c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d) f. Reserve Standard - By Amount	ions)	4,623.31 57,861,490.00 0.00 57,861,490.00 3% 1,735,844.70		4.623.31 57,053,635.00 0.00 57,053.635.00 3% 1,711,609.05		4,623.31 57,738,518.00 0.00 57,738,518.00 39 1,732,155.54
the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds; l. Enter the name(s) of the SELPA(s): 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223, enter projections for subsequent years 1 and 2 in Columns C and E) 2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Line A4; enter projecti 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus; Special Education Pass-through Funds (Line F1b2, if Line F1a c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d)	ions)	4,623 31 57,861,490.00 0.00 57,861,490.00		4.623.31 57,053,635.00 0.00 57,053.635.00 3%		4,623.31 57,738,518.00 0.00 57,738,518.00

First Interim 2016-17 Projected Year Totals No Child Left Behind Maintenance of Effort Expenditures

21 65458 0000000 Form NCMOE

	Fu	nds 01, 09, an	d 62	2016-17
Section I - Expenditures	Goals	Functions	Objects	Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	57,861,490.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	Alt	All	1000-7999	3,219,030.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B) 1. Community Services	All	5000-5999	1000-7999	241,796.00
Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	414,475.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	307,017.00
4. Other Transfers Out	All_	9200	7200-7299	153,718.00
5. Interfund Transfers Out	Alt	9300	7600-7629	1,070,377.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency 8. Tuition (Revenue, in lieu of expenditures, to approximate)	7100-7199	All except 5000-5999, 9000-9999	1000-7999	743,875.00
costs of services for which tuition is received)	All	All	8710	0.00
Supplemental expenditures made as a result of a Presidentially declared disaster		entered. Must r s in lines B, C D2.		
Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				2,931,258.00
D. Plus additional MOE expenditures: 1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All_	1000-7143, 7300-7439 minus 8000-8699	6,125.00
Expenditures to cover deficits for student body activities		ntered. Must r tures in lines A		
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				51,717,327.00

San Rafael City Elementary Marin County

First Interim 2016-17 Projected Year Totals No Child Left Behind Maintenance of Effort Expenditures

21 65458 0000000 Form NCMOE

Section II - Expenditures Per ADA		2016-17 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		
B. Expenditures per ADA (Line I.E divided by Line II.A)		4,635.11 11,157.73
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	44,695,993.77	9,652.06
Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
Total adjusted base expenditure amounts (Line A plus Line A.1)	44,695,993.77	9,652.06
B. Required effort (Line A.2 times 90%)	40,226,394.39	8,686.85
C. Current year expenditures (Line I.E and Line II.B)	51,717,327.00	11,157.73
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	МОЕ	Met
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2018-19 may be reduced by the lower of the two percentages)	0.00%	0.00%

^{*}Interim Periods - Annual ADA not available from Form Al. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.

San Rafael City Elementary Marin County

First Interim 2016-17 Projected Year Totals No Child Left Behind Maintenance of Effort Expenditures

21 65458 0000000 Form NCMOE

Description of Adjustments	Total Expenditures	Expenditures Per ADA
17 1989,230,00		
		b.
tal adjustments to base expenditures	0.00	0.

Description	Direct Costs Transfers In 5750	- Interfund Transfers Out 5750	Indirect Cost Transfers In 7350	s - Interfund Transfers Out 7350	Interfund Transfers In 6900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Fund 9610
III GENERAL FUND								30 100
Expenditure Detail Other Sources/Uses Detail	0,00	0.00	0,00	(88,081.00)	20,000.00	1 020 322 00		
Fund Reconciliation				-	20,000.00	1,070,377.00		1
SI CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00	0.00				
Fund Reconciliation		EUR EUR		CONTRACTOR OF	0.00	0.00		
0 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail	W-4-5	-Variable State		2 2 2 2 2 2 3		23 13 11 13		
Other Sources/Uses Detail Fund Reconcillation		- 1		P				
11 ADULT EDUCATION FUND								
Expenditure Detail	0,00	0.00	0.00	0.00	3.500	2000		
Other Sources/Uses Detail			0.5-5-0.00	_	0.00	0.00		N T WIT
Fund Reconciliation 21 CHILD DEVELOPMENT FUND			- 1			- 1		
Expenditure Detail	0.00	0.00	13,081.00	0.00				
Other Sources/Uses Detail					0.00	0.00		EL N
Fund Reconciliation		- 1						
3 CAFETERIA SPECIAL REVENUE FUND Expenditure Detail	0.00	0.00	75,000.00	0.00		- 1		
Other Sources/Uses Detail	0.00	0.00	75,000.00	0.00	0.00	0.00		
Fund Reconciliation		1		The state of the s	0.00	0.00		(1) (= 0) -
II DEFERRED MAINTENANCE FUND	55555			V 11 - 11 - 19			1 200	
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	200					
Fund Reconciliation				Street March	0.00	0.00		
PUPIL TRANSPORTATION EQUIPMENT FUND				THE PARTY OF		- 1		
Expenditure Detail	0.00	0.00	-	- 4 - 4 - 3	1750			
Other Sources/Uses Detail			3300-336	8111 81	0.00	0.00		
Fund Reconciliation SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY				E BYSSES	1			
Expenditure Detail			200	17 17 18 19 60				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation		1						
SI SCHOOL BUS EMISSIONS REDUCTION FUND Expenditure Detail	0.00							
Other Sources/Uses Detail	0,00	0.00			0.00	0.00		
Fund Reconciliation				100	0.00	0.00		
FOUNDATION SPECIAL REVENUE FUND	5,000	0.877				- 1		
Expenditure Detail	0.00	0.00	0.00	0.00		- 1		
Other Sources/Uses Detail Fund Reconcillation				7	1921-11	0.00		
SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS						- 1		
Expenditure Detail								
Other Sources/Uses Detail				F 1977 1975	760,295,00	0.00		
Fund Reconciliation		l l				-	200	
Expenditure Detail	0.00	0.00				- 1	- 12	
Other Sources/Uses Detail	0.00	0.00			0.00	0.00	0 8 3 3	
Fund Reconciliation	7	li li	Y	5 m	-	0.00		
GI CAPITAL FACILITIES FUND						- 6		
Expenditure Detail Other Sources/Uses Detail	0.00	0.00		3 2 2 3 3 3 3 3			3	
Fund Reconciliation			177-1793		0.00	0.00	200	
STATE SCHOOL BUILDING LEASE/PURCHASE FUND	1300000			1 1 2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1				
Expenditure Detail	0.00	0.00			*0		3	
Other Sources/Uses Detail				CONTRACTOR OF THE PARTY OF THE	0.00	0.00		
Fund Reconciliation		10	3 (2) 2 (1)	1 3 Land 18 18 18 18 18 18 18 18 18 18 18 18 18				
Expenditure Detail	0.00	0.00				1	70.00	
Other Sources/Uses Detail	0,00	0.00	13313	5 48	0.00	0.00		
Fund Reconciliation					0.90	0.00	TOTAL STORY	
SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS		1	THE PERSON NAMED IN	LIKE AND			2	
Expenditure Detail Other Sources/Uses Detail	0.00	0.00		3	210 000 00	20 222 22		
Fund Reconciliation					310,082.00	20,000.00	U C	
CAP PROJ FUND FOR BLENDED COMPONENT UNITS		- 1		s siji zori	1		977	
Expenditure Detail	0.00	0.00	DE STREET				N == 1 00	
Other Sources/Uses Detail		Secretary of		T-82	0.00	0.00	4-19-20	
Fund Reconciliation BOND INTEREST AND REDEMPTION FUND		TILE SXITT I						
Expenditure Detail	7	0 3 2 1	1 7 - E E S E E	IIIIS VIII				
Other Sources/Uses Detail		S I'll Suffer		VI 1182 (VIII)	0.00	0.00		
Fund Reconciliation		9	Branch Bloom	Sold brillians				
DEBT SVC FUND FOR BLENDED COMPONENT UNITS Expenditure Detail		E TABLE	3) (F 2553 V					
Other Sources/Uses Detail		-0.28	8 1 (28 1	100	0.00	0,00	223	
Fund Reconciliation					0.00	0,00		
TAX OVERRIDE FUND	- 15-200 1 2 2 3	LL BIR						
Expenditure Detail	Contract of	17 18	10000	73 74	N. 22.2	/ / / /	Track to the	
Other Sources/Uses Detail Fund Reconciliation		1 EX 13 9	30 305	- 00 100	0.00	0.00		
DEBT SERVICE FUND	D	and the second	II S. Mary L. J.					
Expenditure Detail								
Other Sources/Uses Detail		-	100000		0,00	0.00	I No _ I	
Fund Reconciliation			8	100				
FOUNDATION PERMANENT FUND Expenditure Detail	0.00	0.00	0.00	0.00		120		
Other Sources/Uses Detail	0.00	0.00	0.00	0.00	25	0.00	1 3 1 3 7 1 2	
Fund Reconciliation			1			0.00	- 23 E C E	
CAFETERIA ENTERPRISE FUND		2000	150000	58.83		100	2-2-03	
Expenditure Detail	0.00	0.00	0.00	0.00			11830000	
Other Sources/Uses Detail					0.00	0.00	100000000000000000000000000000000000000	

Description	Direct Costs Transfers in 5750	- Interfund Transfers Out 5750	Indirect Cost Transfers In 7350	s - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
621 CHARTER SCHOOLS ENTERPRISE FUND								(4)-300 1000
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00	0.00		15,000		
Fund Reconciliation					0.00	0,00		
53I OTHER ENTERPRISE FUND	1				- 1			
Expenditure Detail	0.00	0.00		The state of the s		1		Harris Samuel
Other Sources/Uses Detail	0.00	0.00	10000180701		0.00	0.00		Tell Service
Fund Reconciliation					0.00	0.00		A COLOR
61 WAREHOUSE REVOLVING FUND				2000 0				
Expenditure Detail	0.00	0.00	13/19/19	6716		8		
Other Sources/Uses Detail			22236 20101	MWP IEI	0.00	0.00		
Fund Reconciliation								
71 SELF-INSURANCE FUND	2000	10000						11.2110
Expenditure Detail	0.00	0.00			1990			
Other Sources/Uses Detail		TO THE PERSON NAMED IN		CONTRACTOR OF THE PARTY OF	0.00	0.00		
Fund Reconciliation								
Expenditure Detail								
Other Sources/Uses Detail	-				0.00			
Fund Reconciliation				250	0.00			
31 FOUNDATION PRIVATE-PURPOSE TRUST FUND			No. 1 18 4 5		1	1		
Expenditure Detail	0.00	0.00	427 4 277		- 1			
Other Sources/Uses Detail					0.00	MI TO SECOND	3	
Fund Reconciliation		120 1		120100				
SI WARRANT/PASS-THROUGH FUND								
Expenditure Detail		Dichard			1 1 11 11 11 11	200		
Other Sources/Uses Detail		-2.3-13			The Marine St. Marine	100 Jan		
Fund Reconcilation				Control of the second	The state of the state of			
5I STUDENT BODY FUND			100					
Expenditure Detail		11.12.23	THE REAL PROPERTY.		Miles No. 11 St.			
Other Sources/Uses Detail		1776	AND THE STREET	1.8 UE 200	TO STATE OF THE PARTY OF THE PA	A	3	
Fund Reconciliation					The second second			
TOTALS	0.00	0.00	88,081.00	(88,081,001	1,090,377.00	1,090,377.00	236700 0700 7700	

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the interim certification.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's ADA Standard Percentage Range: -2.0% to +2.0%

1A. Calculating the District's ADA Variances

DATA ENTRY: Budget Adoption data that exist for the current year will be extracted; otherwise, enter data into the first column for all fiscal years. First Interim Projected Year Totals data that exist for the current year will be extracted; otherwise, enter data for all fiscal years. Enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for all fiscal years.

Estimated Funded ADA

		Budget Adoption	First Interim		
		Budget	Projected Year Totals		
Fiscal Year		(Form 01CS, Item 1A)	(Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2016-17)					
District Regular		4,656.07	4,623.31		1
Charter School		0.00	0.00		
	Total ADA	4,656.07	4,623.31	-0.7%	Met
1st Subsequent Year (2017-18)					
District Regular		4,693.16	4,584.19		1
Charter School					
	Total ADA	4,693.16	4,584.19	-2.3%	Not Met
2nd Subsequent Year (2018-19)					T
District Regular	L	4,735.52	4,619.84		
Charter School					
	Total ADA	4,735.52	4,619.84	-2.4%	Not Met

1B. Comparison of District ADA to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD NOT MET - The projected change since budget adoption for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:	
required if NOT met)	

Adjusted 1st Interim	ADA & Enrollment from Budget	Adoption based on estimated	10/5/16 CREDS Enrollment	resulting in lower amiected	year totals in
17/18 & 18-19				reseming in iemor projected	Jour comio in
17/10 0 10-13					

2. CRITERION: Enrollment

STANDARD: Projected enrollment for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's Enrollment Standard Percentage Range: -2.0% to +2.0%

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Enrollment					
	Budget Adoption	First Interim			
Fiscal Year	(Form 01CS, Item 3B)	CBEDS/Projected	Percent Change	Status	
Current Year (2016-17)					
District Regular	4,858	4,762			
Charter School					
Total Enrollment	4,858	4,762	-2.0%	Met	
1st Subsequent Year (2017-18)					
District Regular	4,897	4,783			
Charter School					
Total Enrollment	4,897	4,783	-2.3%	Not Met	
2nd Subsequent Year (2018-19)					
District Regular	4,941	4,820			
Charter School					
Total Enrollment	4,941	4,820	-2.4%	Not Met	

2B. Comparison of District Enrollment to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD NOT MET - Enrollment projections have changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:	
required if NOT met)	

Adjusted 1st Interim ADA & Enrollment lower from Budget Adoption based on estimated 10/5/16 CBEDS Enrollment, resulting in lower Projection Year Totals for 17-18 & 18-19.

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the current fiscal year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

3A, Calculating the District's ADA to Enrollment Standard

DATA ENTRY: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. Budget Adoption data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

*Please note for FY 2013-14 unaudited actuals: Line C4 in Form A reflects total charter school ADA corresponding to financial data reported in funds 01, 09, and 62. Please adjust charter school ADA or explain accordingly.

	P-2 ADA	Enrollment	
	Unaudited Actuals	CBEDS Actual	Historical Ratio
Fiscal Year	(Form A, Lines A4 and C4*)	(Form 01CS, Item 2A)	of ADA to Enrollment
Third Prior Year (2013-14)	4,397	4,509	97.5%
Second Prior Year (2014-15)		-	·
District Regular	4,481	4,635	
Charter School			
Total ADA/Enrollment	4,481	4,635	96.7%
First Prior Year (2015-16)			
District Regular	4,611	4,749	
Charter School	0		
Total ADA/Enrollment	4,611	4,749	97.1%
		Historical Average Ratio:	97.1%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): 97.6%

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Estimated P-2 ADA will be extracted into the first column for the Current Year, enter data in the first column for the subsequent fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years. All other data are extracted.

Estimated P-2 ADA	Enrollment		
	CBEDS/Projected		
(Form Al, Lines A4 and C4)	(Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
4,623	4,762		
0			
4,623	4,762	97.1%	Met
	1		
4,605	4,783		
4,605	4,783	96.3%	Met
4,640	4,820		
4,640	4,820	96.3%	Met
	(Form AI, Lines A4 and C4) 4,623 0 4,623 4,605 4,605	CBEDS/Projected (Criterion 2, Item 2A) 4,623 4,762 0 4,623 4,762 4,605 4,783 4,605 4,783 4,605 4,783	CBEDS/Projected (Criterion 2, Item 2A) Ratio of ADA to Enrollment 4,623 4,762 0 97.1% 4,623 4,762 97.1% 4,605 4,783 4,605 4,783 96.3% 4,640 4,820

3C. Comparison of District ADA to Enrollment Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the current year and two subsequent fiscal years.

Estimated B 2 ABA

Explanation: (required if NOT met)	
Expinitation,	
(required if MOT met)	
(sednised it (40.1 mps)	

4. CRITERION: LCF	FF	Revenue
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STANDARD: Projected LCFF revenue for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's LCFF Revenue Standard Percentage Range: -2.0% to +2.0%

4A. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data Into the first column. In the First Interim column, Current Year data are extracted; enter data for the two subsequent years.

LCFF Revenue

(Fund 01, Objects 8011, 8012, 8020-8089)

Budget Adoption

First Interim

FISCAL YEAR	(Form UTCS, item 4B)	Projected Year Totals	Percent Change	Status
Current Year (2016-17)	40,635,108.00	40,324,693.00	-0.8%	Met
1st Subsequent Year (2017-18)	42,596,809.00	41,429,693.00	-2.7%	Not Met
2nd Subsequent Year (2018-19)	43,616,745.00	42,376,693.00	-2.8%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD NOT MET - Projected LCFF revenue has changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:	
required if NOT met)	

	Variance due to leveling out of enrollment growth and LCFI	funding in the subsequent years. E	Expenditures will be adjusted acc	cordingly to balance the
l	budget.			
ı				

5. CRITERION: Salaries and Benefits

Fiscal Year

Third Prior Year (2013-14)

First Prior Year (2015-16)

Second Prior Year (2014-15)

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the current fiscal year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year. Unaudited Actuals data for the second and third prior years are preloaded.

Unaudited Actuals - Unrestricted

(Resources 0000-1999) Ratio Salaries and Benefits **Total Expenditures** of Unrestricted Salaries and Benefits (Form 01, Objects 1000-3999) (Form 01, Objects 1000-7499) to Total Unrestricted Expenditures 20,621,975,53 24,210,729.94 85.2% 23,051,466.55 27,128,712.21 85.0% 26.024.008.78 31,862,998.04 81.7% Historical Average Ratio 84.0%

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
District's Reserve Standard Percentage			
(Criterion 10B, Line 4)	3.0%	5.0%	5.0%
District's Salaries and Benefits Standard			
(historical average ratio, plus/minus the			
greater of 3% or the district's reserve			
standard percentage):	81.0% to 87.0%	79.0% to 89.0%	79.0% to 89.0%

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; if not, enter Projected Year Totals data. Projected Year Totals data for Current Year are extracted.

Projected Year Totals - Unrestricted (Resources 0000-1999)

Salaries and Benefits To

Total Expenditures

Ratio

(Form 01I, Objects 1000-3999) (Form 01I, Objects 1000-7499) of Unrestricted Salaries and Benefits Fiscal Year (Form MYPI, Lines B1-B3) (Form MYPI, Lines B1-B8, B10) to Total Unrestricted Expenditures Status **Current Year (2016-17)** 29,141,979.00 36,053,288.00 80.8% Not Met 1st Subsequent Year (2017-18) 29,902,579.00 36,813,888.00 81.2% Met 2nd Subsequent Year (2018-19) 30,590,479.00 37,501,788.00 81.6% Met

5C. Comparison of District Salaries and Benefits Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD NOT MET - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

Explanation:
(required if NOT met)

Accelerated use of Educator Effectiveness Grant and use of carry-over funding in the current year has caused this variance.

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating), for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since budget adoption.

Changes that exceed five percent in any major object category must be explained.

District's Other Revenues and Expenditures Standard Percentage Range: -5.0% to +5.0%

District's Other Revenues and Expenditures Explanation Percentage Range: -5.0% to +5.0%

6A. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. First Interim data for the Current Year are extracted. If First Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column.

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund (01, Objects 8100-8299) (Form MYPI, Line A2)			
Current Year (2016-17)	2,545,258.00	2.897,812.00	13.9%	Yes
st Subsequent Year (2017-18)	2,565,000.00	2,897,812.00	18.0%	Yes
Ind Subsequent Year (2018-19)	2,585,000.00	2,897,812.00	12.1%	Yes
Explanation: (required if Yes)	Variance in current year is due to carryover of t current projected funding levels so there is no i	ederal funds. Subsequent year fundir mpact on the general fund	g will be realigned at 2nd Interim	and expenses will be budgeted

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)

Current Year (2016-17) 1st Subsequent Year (2017-18) 2nd Subsequent Year (2018-19)

3,170,694.00	4,544,973.00	433%	Yes
2,190,000.00	3,989,804,00	81.3%	Yes
2,207,000.00	3,969,604.00	79.9%	Yes

Explanation: (required if Yes) increased state mandate funding has been budgeted for the current year. The ESD also received a \$75,000 College Readiness Block Grant. Due to new accounting standards, the districts liability for STRS on behalf payment is now required to be budgeted in 16-17. This results in recognizing this \$1,304,529 in revenue and expenditure budgets. There is no additional impact to the general fund.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)

Current Year (2016-17) 1st Subsequent Year (2017-18) 2nd Subsequent Year (2018-19)

	6,807,577.00	7,079,523 00	4.0%	No
1	6,985,000.00	7,079,523.00	1,4%	No
	7,169,000,00	7,079,523.00	-1.2%	No

Explanation: (required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)

Current Year (2016-17)
1st Subsequent Year (2017-18)
2nd Subsequent Year (2018-19)

140	4000-4333) (r OHH MITTI, LINE DA	7		
	3,821,473.00	4,822,351.00	26.2%	Yes
	2,878,000.00	4,822,351.00	67.6%	Yes
	2,975,000.00	4,822,351.00	62.1%	Yes

Explanation: (required if Yes)

Current year expenditures are aligned with the LCAP using current and prior year carry-over funds. Budget reduction has been made in the MYP to reduce books, supplies, travel & conferences, services and operating expenditures for the current and 2 subsequent years.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)

Current Year (2016-17) 1st Subsequent Year (2017-18) 2nd Subsequent Year (2018-19)

9,945,863.00	10,488,197.00	5.5%	Yes
10,000,000.00	8,763,571.00	-12.4%	Yes
10,265,242.00	8,593,183.00	-16.3%	Yes

Explanation: (required if Yes)

Current year expenditures are aligned with the LCAP using current and prior year carry-over funds. Budget reduction has been made in the MYP to reduce books, supplies, travel & conferences, services and operating expenditures for the current and 2 subsequent years.

6B. Calculating the District's Change in Total Operating Revenues and Expenditures

DATA ENTRY: All data are extracted or calculated.

bject Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Ot	her Local Revenue (Section 6A)			
Current Year (2016-17)	12,523,529.00	14,522,308.00	16.0%	Not Met
st Subsequent Year (2017-18)	11,740,000.00	13,946,939.00	18.8%	Not Met
Ind Subsequent Year (2018-19)	11,961,000.00	13,946,939.00	16.6%	Not Met
Total Books and Supplies, and Se Current Year (2016-17)	rvices and Other Operating Expenditu	res (Section 6A) 15,310,548.00	11.2%	Not Met
st Subsequent Year (2017-18)	12,878,000.00	13,585,922.00	5.5%	Not Met
nd Subsequent Year (2018-19)	13,240,242.00	13,415,534.00	1.3%	Met

6C. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6A if the status in Section 6B is Not Met; no entry is allowed below.

1a. STANDARD NOT MET - One or more projected operating revenue have changed since budget adoption by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation: Federal Revenue (linked from 6A if NOT met)	Variance in current year is due to carryover of federal funds. Subsequent year funding will be realigned at 2nd Interim and expenses will be budgeted at current projected funding levels so there is no impact on the general fund.
Explanation: Other State Revenue (linked from 6A if NOT met)	Increased state mandate funding has been budgeted for the current year. The ESD also received a \$75,000 College Readiness Block Grant. Due to new accounting standards, the districts liability for STRS on behalf payment is now required to be budgeted in 16-17. This results in recognizing this \$1,304,529 in revenue and expenditure budgets. There is no additional impact to the general fund.
Explanation: Other Local Revenue (linked from 6A If NOT met)	

1b. STANDARD NOT MET - One or more total operating expenditures have changed since budget adoption by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation: Books and Supplies (linked from 6A if NOT met) Current year expenditures are aligned with the LCAP using current and prior year carry-over funds. Budget reduction has been made in the MYP to reduce books, supplies, travel & conferences, services and operating expenditures for the current and 2 subsequent years.

Explanation: Services and Other Exps (linked from 6A if NOT met) Current year expenditures are aligned with the LCAP using current and prior year carry-over funds. Budget reduction has been made in the MYP to reduce books, supplies, travel & conferences, services and operating expenditures for the current and 2 subsequent years.

San Rafael City Elementary Marin County

2016-17 First Interim General Fund School District Criteria and Standards Review

21 65458 0000000 Form 01CS

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since budget adoption in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75, as amended by AB 104 (Chapter 13, Statutes of 2015), effective 2015-16 and 2016-17 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: AB 104 (Chapter 13, Statutes of 2015) requires the district to deposit into the account, for the 2015-16 and 2016-17 fiscal years, a minimum amount that is the lesser of 3% of the total general fund expenditures and other financing uses for that fiscal year or the amount that the district deposited into the account for the 2014-15 fiscal year.

DATA ENTRY: For the Required Minimum Contribution, enter the lesser of 3% of the total general fund expenditures and other financing uses for the current year or the amount that the district deposited into the account for the 2014-15 fiscal year. If EC 17070.75(e)(1) and (e)(2) apply, input 3%. Budget data that exist will be extracted, otherwise enter budget data into lines 1 and 2. All other data are extracted.

1,5	OMMA/RMA Contribution	Required Minimum Contribution 1,075,000.00	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status Met]
2.	Budget Adoption Contribution (Information (Form 01CS, Criterion 7, Line 2d)	n only)	1,575,000.00		
statu	is so t met, enter an X in the box that best	describes why the minimum require Not applicable (district does not Exempt (due to district's small side) Other (explanation must be provi	participate in the Leroy F. Green ze [EC Section 17070.75 (b)(2)(E		
	Explanation; (required if NOT met and Other is marked)		1.010		

CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

> 'Available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties and the Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
District's Available Reserve Percentages (Criterion 10C, Line 9)	14.7%	12.3%	9.7%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):		4.1%	3.2%

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and

Current Year (2016-17) 1st Subsequent Year (2017-18) 2nd Subsequent Year (2018-19)

Fiscal Year

Projected Year Totals

Net Change in **Total Unrestricted Expenditures**

Unrestricted Fund Balance and Other Financing Uses (Form 01I, Section E) (Form 01I, Objects 1000-7999) (If Net Change in Unrestricted Fund

(Form MYPI, Line C)	(Form MYPI, Line B11)	Balance is negative, else N/A)	Status
(1,344,475.00)	36,938,665.00	3.6%	Met
(1,486,615.00)	37,699,265.00	3.9%	Met
(1,394,886.00)		3.6%	Not Met
			'

Deficit Spending Level

8C. Comparison of District Deficit Spending to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

Explanation: (required if NOT met) The District has engaged stakeholders in Budget Advisory Committee meetings to identify programs that can be restructured and expenditure reduction options after analysis of the related impacts. The Superintendent's cabinet has also brainstormed budget adjustments that will have the least impact on students, staff and community. Some of the ideas brought forth from these groups have been incorporated into this 1st Interim Report. Additional reductions will be incorporated into the 2nd Interim Report.

Q	CRITERION	Fund and	Cash Balance	e

A. FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal yea	IFS.
---	------

9A-1. Determining if the District's Gene	ral Fund Ending Balance is Positive		
DATA ENTRY: Current Year data are extracted	I, If Form MYPI exists, data for the two subsequent years v	will be extracted; If not	t, enter data for the two subsequent years.
	Ending Cond Palance		
	Ending Fund Balance General Fund		
	Projected Year Totals		
Fiscal Year	(Form 01I, Line F2) (Form MYP!, Line D2)	Status	
Current Year (2016-17)	11,070,051.98	Met	
1st Subsequent Year (2017-18)	9,413,048.98	Met	
2nd Subsequent Year (2018-19)	8,018,162.98	Met	_
9A-2. Comparison of the District's Endle	ng Fund Balance to the Standard		
DATA ENTRY: Enter an explanation if the stand	dard is not met.		
1a. STANDARD MET - Projected general	fund ending balance is positive for the current fiscal year a	and hum cubenquant for	cent wear
Tal. STANDAND WET - Flojected general	und ending balance is positive for the current fiscal year a	inc two subsequent hs	scal years.
Explanation:			
(required if NOT met)			
~ [1
B. CASH BALANCE STANDARD:	Projected general fund cash balance will be posit	tive at the end of t	he current fiscal year.
9B-1. Determining if the District's Endin	g Cash Balance is Positive		
DATA ENTRY: If Form CASH exists, data will b	e extracted; if not, data must be entered below.		
	5 " 0 1 5 1		
	Ending Cash Balance General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status	
Current Year (2016-17)	10,515,237.10	Met]
9B-2. Comparison of the District's Endir	g Cash Balance to the Standard		
DATA ENTRY: Enter an explanation if the stand	lard is not met.		
ta. STANDARD MET - Projected general f	und cash balance will be positive at the end of the current	fiscal year	
. •		•	
Explanation:		100	
(required if NOT met)			

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

DATA ENTRY: Current Year data are extracted. Enter district regular ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	D		
5% or \$66,000 (greater of)	0	to	300
4% or \$66,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400.001	and	over

^{*} Available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties and the Unassigned/Unappropriated accounts in the General Fund and Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

Yes

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
District Estimated P-2 ADA (Form Al. Line A4):	4,623		
District's Reserve Standard Percentage Level:	3%	5%	5%

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYPI exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Current Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYPI, Lines F1a, F1b1, and F1b2):

ę	Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?

If you are the SELPA AU and are excluding special education pass-through funds:

	*								
a.	E	nter	the	name	(8)	of the	SEL	PA(s):	

	Current Year Projected Year Totals (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
 Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223) 	0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYPI exists, all data will be extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

1.	Expenditures and Other Financing Uses
	(Form 01I, objects 1000-7999) (Form MYPI, Line B11)

- Plus: Special Education Pass-through (Criterion 10A, Line 2b, If Criterion 10A, Line 1 is No)
- Total Expenditures and Other Financing Uses (Line B1 plus Line B2)
- 4. Reserve Standard Percentage Level
- 5. Reserve Standard by Percent (Line B3 times Line B4)
- Reserve Standard by Amount (\$66,000 for districts with less than 1,001 ADA, else 0)
- 7. District's Reserve Standard (Greater of Line B5 or Line B6)

Current Year Projected Year Totals (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
57,861,490.00	57,053,635.00	57,738,518.00
57,861,490.00 3%	57,053,635.00 5%	57,738,518.00 5%
1,735.844.70	2,852,681.75	2,886,925.90
0.00	0.00	0.00
1,735,844.70	2,852,681.75	2,886,925.90

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238), rounded to the nearest thousand.

³ A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

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10C.	Calculating	the	District's	Available	Reserve	Amount
------	-------------	-----	------------	-----------	---------	--------

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYP! does not exist, enter data for the two subsequent years.

		Current Year		
Reser	ve Amounts	Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
(Unres	stricted resources 0000-1999 except Line 4)	(2016-17)	(2017-18)	(2018-19)
1.	General Fund - Stabilization Arrangements			
	(Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2.	General Fund - Reserve for Economic Uncertainties			
	(Fund 01, Object 9789) (Form MYPI, Line E1b)	2,705,182,00	2,851,700 00	2,886,000.00
3.	General Fund - Unassigned/Unappropriated Amount			
	(Fund 01, Object 9790) (Form MYPI, Line E1c)	5,791,982.24	4,158,849.24	2,729,663.24
4.	General Fund - Negative Ending Balances in Restricted Resources			
	(Fund 01, Object 979Z, if negative, for each of resources 2000-9999)			
	(Form MYPI, Line E1d)	(0.22)	(0.26)	(0.26)
5.	Special Reserve Fund - Stabilization Arrangements			
	(Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6.	Special Reserve Fund - Reserve for Economic Uncertainties			
	(Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7.	Special Reserve Fund - Unassigned/Unappropriated Amount	1		
	(Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8.	District's Available Reserve Amount		-	
	(Lines C1 thru C7)	8,497,164.02	7,010,548.98	5,615,662.98
9.	District's Available Reserve Percentage (Information only)			
	(Line 8 divided by Section 10B, Line 3)	14.69%	12.29%	9.73%
	District's Reserve Standard	1		
	(Section 10B, Line 7):	1,735,844.70	2,852,681.75	2,886,925.90
	Status: _	Met	Met	Met

100.	Comparison of Dis	trict Reserve	Amount to the	Standard

DATA ENTRY: Enter an explanation if the standard is not met.

ta. STANDARD MET - Available reserves have met the standard for the current year and two subsequent fiscal years.

Explanation: (required if NOT met)	9,7	3/12/11	
(required if NOT met)			

SUP	PLEMENTAL INFORMATION
DATA	ENTRY: Click the appropriate Yes or No button for Items S1 through S4, Enter an explanation for each Yes answer.
S1.	Contingent Liabilities
1a.	Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since budget adoption that may impact the budget? No
1b.	If Yes, identify the liabilities and how they may impact the budget:
S2.	Use of One-time Revenues for Ongoing Expenditures
1a.	Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent? No
1b.	If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:
S3.	Temporary Interfund Borrowings
1a.	Does your district have projected temporary borrowings between funds? (Refer to Education Code Section 42603) No
1b.	If Yes, identify the interfund borrowings:
S4.	Contingent Revenues
1a.	Does your district have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?
1b.	If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since budget adoption.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than \$20,000 and more than five percent since budget adoption.

Identify capital project cost overruns that have occurred since budget adoption that may impact the general fund budget.

	District's Contribution	ons and Transfers Standard:		-5.0% to +5.0% 120,000 to +\$20,000	
SSA. Identification of the District	's Projected Contributions, Transfers, a	nd Canital Projects that m	av imnact i	the General Fund	
DATA ENTRY: Budget Adoption data the First Interim Contributions for the 1st are	nat exist will be extracted; otherwise, enter data ad 2nd Subsequent Years. For Transfers In and uent Years, If Form MYP does not exist, enter d	I into the first column. For Contr Transfers Out, if Form MYP ex ata in the Current Year, and 1st	ibutions, the	First Interim's Current Year o	est Interim column for the
Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted ({Fund 01, Resources 0000-19	General Fund	Flojecied Tear Totals	Change	Amount of Change	Status
Current Year (2016-17)	(6,445,544.00)	(6,795,793.00)	5.4%	350,249.00	Not Met
Ist Subsequent Year (2017-18)	(6,650,000.00)	(0,750,750.00)	-100.0%	(6.650,000.00)	Not Met
2nd Subsequent Year (2018-19)	(6,850,000.00)		-100.0%	(6.850,000.00)	Not Met
1b. Transfers In, General Fund *					
Current Year (2016-17)	20,000.00	20,000.00	0.0%	0.00	Met
Ist Subsequent Year (2017-18)	20,000.00	20,000.00	0.0%	0.00	Met
2nd Subsequent Year (2018-19)	20,000.00	20,000.00	0.0%	0.00	Met
1c. Transfers Out, General Fund	*				
Current Year (2016-17)	1,070,377.00	1,070,377.00	0.0%	0.00	Met
st Subsequent Year (2017-18)	1,070,377.00	1,070,377.00	0.0%	0.00	Met
2nd Subsequent Year (2018-19)	1,070,377.00	1,070,377.00	0.0%	0.00	Met
general fund operational budge	uns occurred since budget adoption that may im		,	Na	
58. Status of the District's Proje	cted Contributions, Transfers, and Capi	ital Projects			
DATA ENTRY: Enter an explanation if N	lot Met for items 1a-1c or if Yes for Item 1d.				
of the current year or subseque	ributions from the unrestricted general fund to re nt two fiscal years. Identify restricted programs imeframes, for reducing or eliminating the contr	and contribution amount for ea	s have chang ch program a	ed since budget adoption by and whether contributions are	more than the standard for any congoing or one-time in nature.
Explanation: V (required if NOT met)	ariance caused by increased special education	expenditures, required contribu	itions to Rou	tine Restricted Maintenance	and use of one-time funding.
1b. MET • Projected transfers in ha	ve not changed since budget adoption by more	than the standard for the curren	nt year and t	wo subsequent fiscal years.	
Explanation:				. 	

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1c.	MET - Projected transfers of	ut have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.
	Explanation: (required if NOT met)	
1d.	NO - There have been no ca	pital project cost overruns occurring since budget adoption that may impact the general fund operational budget.
	Project Information: (required if YES)	

S6. Long-term Commitments

Identify all existing and new multiyear commitments1 and their annual required payment for the current fiscal year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

· include muniyear commitmen	ts, multiye	ar debt agreements, and new progra	ims or contracts that re	sult in long-len	n obligations.			
S6A. Identification of the District'	s Long-t	erm Commitments						
DATA ENTRY: If Budget Adoption data Extracted data may be overwritten to up all other data, as applicable.	exist (Fondate long-	m 01CS, Item S6A), long-term comm term commitment data in Item 2, as	nitment data will be ext applicable. If no Budge	racted and it wi et Adoption dat	Il only be necessary to click the ap a exist, click the appropriate button	propriate button for Item 1b. s for Items 1a and 1b, and ente		
a. Does your district have long (If No, skip items 1b and 2 a				Yes				
b. If Yes to Item 1a, have new since budget adoption?	long-term	(multiyear) commitments been incur	red	No				
If Yes to Item 1a, list (or update benefits other than pensions (O) all new a PEB); OP	and existing multiyear commitments and existing multiyear commitments are in Item S7A.	and required annual de	bt service amo	unts. Do not include long-term com	mitments for postemployment		
	of Years		CS Fund and Object C	codes Used Fo	r.	Principal Balance		
	<u>lemaining</u>	Funding Sources (Reveni			vice (Expenditures)	as of July 1, 2016		
Capital Leases	2	RRM 01-8150	7438/74		-	43,454		
Certificates of Participation 18		RRM 01-8150	7438/74	39		3,530,000		
General Obligation Bonds Supp Early Retirement Program	29	Debt Service Fund 51	74xx		-	94,671,634		
State School Building Loans						 ·		
Compensated Absences	5	GFund 01; Cafeterla Fund 13	1,000/210	DX .	235,000			
Other Long-term Commitments (do not in	nclude OF	EB):				-		
TOTAL:						98,480,088		
Type of Commitment (continued	()	Prior Year (2015-16) Annual Payment (P & I)	Current Year (2016-17) Annual Payment (P & I)		1st Subsequent Year (2017-18) Annual Payment (P & I)	2nd Subsequent Year (2018-19) Annual Payment (P & I)		
Capital Leases		25.283		25,283	18,962	0		
Certificates of Particlpation General Obligation Bonds Supp Early RetIrement Program State School Building Loans Compensated Absences		281,234 4,910,500		31,734 59,328	281,890 9,200,837	281,690 8,936,738		
Other Long-term Commitments (continue	ed):					7		
			- 500					
Total Annual P		5,217,017		6,345	9,501,689	9,218,428		
nas total annual paym	ent Inctei	ased over prior year (2015-16)?	Yes		Yes	Yes		

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S6B. (Comparison of the Distri	ct's Annual Payments to Prior Year Annual Payment
DATA	ENTRY: Enter an explanation	n If Yes.
1a.	Yes - Annual payments for funded.	long-term commitments have increased in one or more of the current or two subsequent fiscal years. Explain how the increase in annual payments will be
	Explanation: (Required if Yes to increase in total annual payments)	The long-term commitments are increasing at an exponential rate as a result of the debt service payments on the General Obligation Bonds authorized by voters on Nov. 5, 2002 and new bond issuance and sales as authorized by the voters on Nov. 3, 2015 This debt service will not have any impact on the General Fund 01.
		es to Funding Sources Used to Pay Long-term Commitments
DAIAC		e Yes or No button in Item 1; If Yes, an explanation is required in Item 2.
1.	Will funding sources used to	o pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?
		No No
2.	No - Funding sources will no	ot decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment.
	Explanation: (Required if Yes)	

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since budget adoption, and indicate whether the changes are the result of a new actuarial valuation,

S7A.	Identification of the District's Estimated Unfunded Liability for Po	ostemploym	ent Benefits Other Th	nan Pensions (OPEB)	
DATA First k	ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budgeterm data in items 2-4.	et Adoption dat	a that exist (Form 01CS,	Item S7A) will be extracted; otherwi	ise, enter Budget Adoption and
1,	Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip Items 1b-4)		Yes		
	b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?		No		
	If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?		No		
			Budget Adoption		
2.	OPEB Liabilities a. OPEB actuarial accrued liability (AAL) b. OPEB unfunded actuarial accrued liability (UAAL)		(Form 01CS, Item S7 6,103,316 6,103,316	.00 6,103,316.00	
	Are AAL and UAAL based on the district's estimate or an actuarial valuation? d. If based on an actuarial valuation, indicate the date of the OPEB valuation.	ion.	Actuarial Jan 2016	Actuarial Jan. 2016	
3.	OPEB Contributions				
	OPEB annual required contribution (ARC) per actuarial valuation or Alter Measurement Method Current Year (2016-17) 1st Subsequent Year (2017-18)	native	Budget Adoption (Form 01CS, Item S7 918,313 918,313	00 918,393.00	
	2nd Subsequent Year (2018-19) b. OPEB amount contributed (for this purpose, include premiums paid to a second contributed (for this purpose).	self-insurance (918,313 (und)		
	(Funds 01-70, objects 3701-3752) Current Year (2016-17) 1st Subsequent Year (2017-18)		159,429 179,164	.00 179,164.00	
	2nd Subsequent Year (2018-19) c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		201,129	.00 201,129.00	
	Current Year (2016-17) 1st Subsequent Year (2017-18)		158,098 179,164	.00 179,164.00	
	2nd Subsequent Year (2018-19) d. Number of retirees receiving OPEB benefits		201,129.	.00 201,129.00	
	Current Year (2016-17) 1st Subsequent Year (2017-18)			77 77 77 77 79 79 79	
	2nd Subsequent Year (2018-19)			81 81	
4.	Comments:				

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57B.	Identification of the District's Unfunded Liability for Self-insurant	ce Programs
DATA First li	ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budge sterim data in items 2-4.	et Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and
1.	Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4)	No
	b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?	
	c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?	n/a
2.	Self-Insurance Liabilities a. Accrued liability for self-insurance programs b. Unfunded liability for self-insurance programs	Budget Adoption (Form 01CS, Item S7B) First Interim
3.	Self-Insurance Contributions a. Required contribution (funding) for self-insurance programs Current Year (2016-17) 1st Subsequent Year (2017-18) 2nd Subsequent Year (2018-19)	Budget Adoption (Form 01CS, Item S7B) First Interim
	Amount contributed (funded) for self-insurance programs Current Year (2016-17) 1st Subsequent Year (2017-18) 2nd Subsequent Year (2018-19)	
4.	Comments:	

\$8. Status of Labor Agreements

Analyze the status of employee labor agreements. Identify new labor agreements that have been ratified since budget adoption, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized, upon settlement with certificated or classified staff:

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards and may provide written comments to the president of the district governing board and superintendent.

58A.	Cost Analysis of District's Labor Ag	reements - Certificated (Non-mar	nagement) Employe	es		
DATA	ENTRY: Click the appropriate Yes or No b	utton for "Status of Certificated Labor A	greements as of the P	revious Reporti	ng Period." There are no extract	lons in this section.
Statu: Vere	s of Certificated Labor Agreements as of all certificated labor negotiations settled as tf Yes, com	the Previous Reporting Period of budget adoption? uplete number of FTEs, then skip to sec	tion S8B.	No		
	If No, conti	nue with section S8A.				
ertif	icated (Non-management) Salary and Be	nefit Negotiations				
		Prior Year (2nd Interim) (2015-16)	Current Year (2016-17)		1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
	er of certificated (non-management) full- quivalent (FTE) positions	252.2	:	260.8	260.8	26
1a.	Have any salary and benefit negotiations	been settled since budget adoption?		No	_	
	If Yes, and	the corresponding public disclosure do	cuments have been fil	ed with the COI	complete questions 2 and 3	
		the corresponding public disclosure do plete questions 6 and 7.	cuments have not bee	n filed with the	COE, complete questions 2-5	
1b.	Are any salary and benefit negotiations s	till unsettled? uplete questions 6 and 7.		Yes]	
egot	ations Settled Since Budget Adoption					
2a.	Per Government Code Section 3547.5(a)), date of public disclosure board meeting	ng			
2b.	certified by the district superintendent and					
3.	Per Government Code Section 3547.5(c) to meet the costs of the collective bargain If Yes, date			n/a]	
4.	Period covered by the agreement:	Begin Date:		End Date:		
5.	Salary settlement:		Current Year (2016-17)		1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
	Is the cost of salary settlement included in projections (MYPs)?					
	Total cost of	One Year Agreement of salary settlement				-
	% change in	n salary schedule from prior year or				
	Total cost o	Multiyear Agreement of salary settlement			-	
		n salary schedule from prior year text, such as "Reopener")				
	Identify the	source of funding that will be used to s	upport multiyear salary	commitments	10.000	

Negot	ations Not Settled			
6.	Cost of a one percent increase in salary and statutory benefits	239,600		
		Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
7.	Amount included for any tentative salary schedule increases	0		0 0
			- 17	
Certifi	cated (Non-management) Health and Welfare (H&W) Benefits	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
13:	Are costs of H&W benefit changes included in the interim and MYPs?	Van	Van	V
2.	Total cost of H&W benefits	Yes	Yes	Yes
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%
Since Are an	cated (Non-management) Prior Year Settlements Negotiated Budget Adoption y new costs negotiated since budget adoption for prior year tents included in the interim?	Na		
0010011	If Yes, amount of new costs included in the interim and MYPs	133	14	2 142
	If Yes, explain the nature of the new costs:		7	
Certifi	cated (Non-management) Step and Column Adjustments	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
			33%	
1.	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments	Yes	Yes	Yes
3.	Percent change in step & column over prior year	0.0%	0.0%	0.0%
Certific	cated (Non-management) Attrition (layoffs and retirements)	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
130	Are savings from attrition included in the budget and MYPs?	Yes	No	No
2.	Ass additional 11818/ hours for fact have fold off accepted			
2.	Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?			
		Yes	No	No
Certific	cated (Non-management) - Other er significant contract changes that have occurred since budget adoption and t	the cost impact of each change (i.e	e, class size, hours of employment, la	eave of absence, bonuses, etc.):

S8B.	Cost Analysis of District's Labor Age	reements - Classified (Non-m	nanagement)	Employees			
DATA	ENTRY: Click the appropriate Yes or No be	ition for "Status of Classified Labo	or Annoments s	is of the Previous 6	Pennding Peded * There are a	n avtendia	ne in this enotion
Statu	s of Classified Labor Agreements as of the all classified labor negotiations settled as or If Yes, com	ne Previous Reporting Period		No.	Neputang Pendu. There 218 i	o extraction	is in this section.
Class	ified (Non-management) Salary and Bene	fit Negotiations Prior Year (2nd Interlm) (2015-16)		ent Year 16-17)	1st Subsequent Year (2017-18)		2nd Subsequent Year
	er of classified (non-management) ositions	133.3	(20	142,6	(2017-16)	142.6	(2018-19)
1a.	If Yes, and If Yes, and	been settled since budget adoption the corresponding public disclosurable corresponding public disclosurable questions 6 and 7.	re documents h	No ave been filed with ave not been filed v	the COE, complete questions with the COE, complete questions	2 and 3.	
1b.	Are any salary and benefit negotiations st	ill unsettled? plete questions 6 and 7.		Yes			
Negot 2a.	iations Settled Since Budget Adoption Per Government Code Section 3547.5(a),	date of public disclosure board m	neeting:				
2b.	certified by the district superintendent and						
3.	Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement? If Yes, date of budget revision board adoption		:	n/a			
4.	Period covered by the agreement:	Begin Date:] En	nd Date:		
5.	Salary settlement:			nt Year 16-17)	1st Subsequent Year (2017-18)		2nd Subsequent Year (2018-19)
	Is the cost of salary settlement included in projections (MYPs)?	the interim and multiyear					
	Total cost of	One Year Agreement salary settlement salary schedule from prior year					
	·	or Multiyear Agreement salary settlement					
		salary schedule from prior year ext, such as "Reopener")					
	Identify the s	source of funding that will be used	to support mult	iyear salary commi	itments		2271 22
Negotia	ations Not Settled	r					
6.	Cost of a one percent increase in salary ar	nd statutory benefits		57,100 nt Year 6-17)	1st Subsequent Year (2017-18)		2nd Subsequent Year (2018-19)
7.	Amount included for any tentative salary so	thedule increases	1201	0	15011-101	0	(2018-19)

O1	Mark this area and the state and the state of the state o	Current Year	1st Subsequent Year	2nd Subsequent Year
Classi	ified (Non-management) Health and Welfare (H&W) Benefits	(2016-17)	(2017-18)	(2018-19)
1a:	Are costs of H&W benefit changes included in the interim and MYPs?	Yes	No	No
2.	Total cost of H&W benefits	103	140	NO
3.	Percent of H&W cost paid by employer	3 Tiered Caps	3-Tiered Caps	3-Telred Caps
4	Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%
Since	fied (Non-management) Prior Year Settlements Negotlated Budget Adoption			
Are an settlen	y new costs negotiated since budget adoption for prior year nents included in the interim?	No		
	If Yes, amount of new costs included in the interim and MYPs If Yes, explain the nature of the new costs:			# = =
Classi	fied (Non-management) Step and Column Adjustments	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year
51433II	The tron-management, step and column rejustments	(2010-17)	(2017-18)	(2018-19)
1,:	Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	57,000	57,000	57,000
3.	Percent change in step & column over prior year	0.0%	0.0%	0.0%
Classii	fied (Non-management) Attrition (layoffs and retirements)	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1.	Are savings from attrition included in the Interim and MYPs?	Yes	No	No
2.	Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	Yes	No	No
Classif List oth	fied (Non-management) - Other er significant contract changes that have occurred since budget adoption and t	the cost impact of each (i.e., hours of	employment, leave of absence, bonus	
	9 <u></u>			
			1000	
			7,00	

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Sac.	Cost Analysis of District's Labor Agr	eements - Management/Sup	ervisor/Confidential Employ	/ 00 \$	
DATA in this	ENTRY: Click the appropriate Yes or No busection.	atton for *Status of Management/S	upervisor/Confidential Labor Agn	eements as of the Previous Reporting Pe	eriod." There are no extractions
	s of Management/Supervisor/Confidential all managerial/confidential labor negotiation If Yes or n/a, complete number of FTEs, t If No. continue with section S8C.	s settled as of budget adoption?	revious Reporting Period No		
Мапа	gement/Supervisor/Confidential Salary ar	nd Benefit Negotiations Prior Year (2nd Interim) (2015-16)	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
	er of management, supervisor, and ential FTE positions	29.8	32.7	32.7	32.7
1a.	Have any salary and benefit negotiations if Yes, comp	been settled since budget adoptio plete question 2.	n?		
	If No, comp	lete questions 3 and 4.			
1b.	Are any salary and benefit negotiations st	ill unsettled? plete questions 3 and 4.	Yes		
Negoti 2	ations Settled Since Budget Adoption Salary settlement:		Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
	Is the cost of salary settlement included in projections (MYPs)?	the interim and multiyear	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(2011)	[2010.13]
		f salary settlement			
		alary schedule from prior year ext, such as "Reopener")			
Negoti	ations Not Settled				
3.	Cost of a one percent increase in salary a	nd statutory benefits	40,300		
			Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
4.	Amount included for any tentative salary s	chedule increases	0	0	0
_	ement/Supervisor/Confidential and Welfare (H&W) Benefits	r	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. 2.	Are costs of H&W benefit changes include Total cost of H&W benefits	ed in the interim and MYPs?	Yes	No	No
3.	Percent of H&W cost paid by employer		3-Tiered Caps	3-Tiered Caps	3-Tiered Caps
4.	Percent projected change in H&W cost ov	er prior year	0.0%	0.0%	0.0%
	ement/Supervisor/Confidential nd Column Adjustments		Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1.	Are step & column adjustments included in	the hudget and MYPs?	Yes	Yes	Van
2.	Cost of step & column adjustments		10,000	10,000	Yes 10,000
3.	Percent change in step and column over p	rior year [
_	ement/Supervisor/Confidential Benefits (mileage, bonuses, etc.)	r	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1.	Are costs of other benefits included in the	interim and MYPs?	Yes	Yes	Yes
2.	Total cost of other benefits		7,200	7,200	7.200

Percent change in cost of other benefits over prior year

0.0%

0.0%

San Rafael City Elementary Marin County

2016-17 First Interim General Fund School District Criteria and Standards Review

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S9. Status of Other Funds

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

SOA	Identification of Other Funds with Negative Ending Fund Balances
33A.	Nonthication of Cirie Punds with Negative Chaing Pund Balances
DATA	ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.
1.	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year? No
	If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.
2.	If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

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ALDIN IN AL	CIOLANI	INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically completed based on data from Criterion 9.

A1.	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 98-1, Cash Balance, are used to determine Yes or No)		No			
A2.	Is the system of personnel position control Independent from the payroll system?		No			
АЗ.	3. Is enrollment decreasing in both the prior and current fiscal years?		No			
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?		No			
A5.	5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?		No			
A6.	i. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?		No			
A7.	. Is the district's financial system independent of the county office system?		No			
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)		No			
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?		Yes			
hen providing comments for additional fiscal Indicators, please include the item number applicable to each comment.						
	Comments: (optional)	New CBO hired 10/17/2016.				

End of School District First Interim Criteria and Standards Review

SACS2016ALL Financial Reporting Software - 2016.2.0 12/8/2016 10:04:43 AM

21-65458-0000000

PASSED

First Interim 2016-17 Projected Totals Technical Review Checks

San Rafael City Elementary

Marin County

Following is a chart of the various types of technical review checks and related requirements:

Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct,
correct the data; if data are correct an explanation
is required)

 Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.

CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED

CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED

CHECKGOAL - (F) - All GOAL codes must be valid. PASSED

CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED

CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED

CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED

CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.

PASSED

CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED

CHK-RESOURCEXOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.

PASSED

CHK-RESOURCExOBJECTB - (0) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.

PASSED

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special

Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).

PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.

PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.

PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, 3322, 3329, 3332, and 3334.

PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.

PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.

PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).

PASSED

LCFF-TRANSFER - (W) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.

PASSED

INTRAFD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund.

PASSED

INTRAFD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.

PASSED

INTRAFD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund.

PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).

PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to

the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource.

PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.

PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73).

PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73.

PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73.

PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73.

PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund.

PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund.

PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.

PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.

PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.

PASSED

SUPPLEMENTAL CHECKS

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and Standards Review (Form OlCSI) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes.

PASSED

CS-YES-NO - (F) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CSI) must be answered Yes or No, where applicable, for the form to be complete. PASSED

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 011) must be opened and saved.

PASSED

INTERIM-CERT-PROVIDE - (F) - Interim Certification (Form CI) must be provided.

PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form AI) must be provided.

PASSED

CS-PROVIDE - (F) - The Criteria and Standards Review (Form 01CSI) has been provided.

PASSED

CASHFLOW-PROVIDE - (W) - A Cashflow Worksheet (Form CASH) must be provided with your Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.)

PASSED

MYP-PROVIDE - (W) - A Multiyear Projection Worksheet must be provided with your Interim. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.)

PASSED

MYPIO-PROVIDE - (W) - A multiyear projection worksheet must be provided with your interim report for any fund projecting a negative balance at the end of the current fiscal year. (Note: LEAs may use a multiyear projection worksheet other than Form MYPIO, with approval of their reviewing agency.) PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.

PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved.

PASSED

Checks Completed.