

San Marino Unified School District
Business Services
Memorandum

To: Dr. Jeff Wilson, Superintendent

Submitted by: Julie Boucher, Assistant Superintendent, Business Services

Prepared by: Vangie Lingat, Director of Accounting

Date: September 10, 2019

Subject: **2018-19 Unaudited Actual Financial Statements**

Attached are summarized financial reports based on the Unaudited Actual Financial Statements for the 2018-19 fiscal year as of June 30, 2019. The detailed 2018-19 SACS Unaudited Financial Report is available on the District's website at www.smusd.us.

SAN MARINO UNIFIED SCHOOL DISTRICT
2018-19 Unaudited Year-End Financial Summary

Fund	Unaudited Actual Ending Balance as of 6-30-19	Description	Detail
Unrestricted General Fund 01.0	\$2,421,146	Revolving Cash Stores Assigned for Economic Uncertainties Assigned for Carry-Over	\$100,000 \$3,139 \$1,318,029 \$999,978
Restricted General Fund 01.0	\$1,128,456	Assigned for Carry-Over	\$1,128,456
Food Services Fund 13.0	\$50,224	Revolving Cash Stores Assigned for Food Services Operations	\$612 \$17,748 \$31,864
Deferred Maintenance Fund 14.0	\$463,770	Assigned for Deferred Maintenance Projects (\$300,000 is budgeted for transfer to the General Fund in 2019-20)	\$463,770
Health & Welfare Fund 17.0	\$9,913	Assigned for Health & Welfare Increase	\$9,913
Cash Flow Fund 17.2	\$1,313,743	Assigned for Cash Flow (These funds are budgeted as a transfer to the General Fund in 2019-20)	\$1,313,743
Capital Facilities Fund 25.0	\$209,088	Assigned for Capital Projects (Barth Athletics Complex)	\$209,088
Capital Projects & Improvements Fund 40.0	\$2,932,252	Assigned for Capital Projects (Barth Athletics Complex)	\$2,932,252

**SAN MARINO UNIFIED SCHOOL DISTRICT
2018-19 Unaudited Actuals Financial Report
Summary by Fund**

Bd Mtg 09-10-19

	A	B	C	D	E	F	G	H	I	J	L	M
1					Fund 01.0	Fund 13.0	Fund 14.0	Fund 17.0	Fund 17.2	Fund 25.0	Fund 40.0	Total
2			Unrestricted	Restricted	COMBINED GENERAL FUND	Food Services	Deferred Maintenance	Health & Welfare Reserve	Cash Flow	Capital Facilities	Capital Projects & Impr.	SUMMARY ALL FUNDS
3		Balance July 1, 2018	1,575,406	946,568	2,521,974	85,528	649,464	9,709	2,809,350	290,325	6,886,221	13,252,571
4												
5		Revenues										
6		State Revenues (LCFF)	25,384,720	782,312	26,167,032	-	-	-	-	-	-	26,167,032
7		Federal Revenue	-	1,021,982	1,021,982	89,243	-	-	-	-	-	1,111,225
8		Other State Revenue	1,186,480	438,378	1,624,858	3,812	-	-	-	-	-	1,628,670
9		Other Local Revenue	9,053,253	4,941,862	13,995,115	720,919	10,286	204	37,393	167,379	1,754,714	16,686,010
10		Total Revenues	35,624,453	7,184,534	42,808,987	813,974	10,286	204	37,393	167,379	1,754,714	45,592,937
11												
12		Expenditures										
13		Certificated Salaries	14,298,422	3,061,063	17,359,485	-	-	-	-	-	-	17,359,485
14		Classified Salaries	5,401,136	2,847,292	8,248,428	427,221	-	-	-	-	-	8,675,649
15		Employee Benefits	6,364,253	2,144,735	8,508,988	131,669	-	-	-	-	-	8,640,657
16		Supplies	407,104	676,648	1,083,752	277,953	-	-	-	-	2,990	1,364,695
17		Operating Services	3,110,793	2,691,283	5,802,076	(12,301)	-	-	-	46,755	102,454	5,938,984
18		Capital Outlay/Equipment	212,588	397,474	610,062	-	195,980	-	-	201,861	6,456,739	7,464,642
19		Other Outgo	429,740	443,064	872,804	-	-	-	-	-	-	872,804
20		Indirect Support	(124,281)	99,545	(24,736)	24,736	-	-	-	-	-	-
21		Total Expenditures	30,099,755	12,361,104	42,460,859	849,278	195,980	-	-	248,616	6,562,183	50,316,916
22												
24		Other Financing Sources/Uses	(4,678,958)	5,358,458	679,500	-	-	-	(1,533,000)	-	853,500	-
25												
26		Net Incr/Decr in Fund Balance	845,740	181,888	1,027,628	(35,304)	(185,694)	204	(1,495,607)	(81,237)	(3,953,969)	(4,723,979)
27												
28		Balance June 30, 2019	2,421,146	1,128,456	3,549,602	50,224	463,770	9,913	1,313,743	209,088	2,932,252	8,528,592
29												
30		Components of Ending Fund Balance:										
31		Revolving Cash	100,000	-	100,000	612	-	-	-	-	-	100,612
32		Stores	3,139	-	3,139	17,748	-	-	-	-	-	20,887
33		Assigned for Food Svc Operations	-	-	-	31,864	-	-	-	-	-	31,864
34		Assigned for Def. Maint. Projects	-	-	-	-	463,770	-	-	-	-	463,770
35		Assigned for H&W Increase	-	-	-	-	-	9,913	-	-	-	9,913
36		Assigned for Cash Flow	-	-	-	-	-	-	1,313,743	-	-	1,313,743
37		Assigned for Capital Projects-BAC	-	-	-	-	-	-	-	-	2,741,549	2,741,549
38		Assigned for Capital Projects-Other	-	-	-	-	-	-	-	209,088	190,703	399,791
39		Assigned for Econ. Uncertainties	1,318,029	-	1,318,029	-	-	-	-	-	-	1,318,029
40		Assigned for Carryover	999,978	1,128,456	2,128,434	-	-	-	-	-	-	2,128,434
42		Unappropriated Amount	-	-	-	-	-	-	-	-	-	-

SAN MARINO UNIFIED SCHOOL DISTRICT
2018-19 Unaudited Actuals Financial Reporting
LINE ITEM BUDGET SUMMARY and LONG RANGE FINANCIAL PROJECTIONS

	A	D	E	F	G	L	M	N	O	P	Q	R	S	T	U	V	W
		Unrestricted	Special Education	Restricted	Unaudited Actuals 2017-18	Unrestricted	Special Education	Restricted	Unaudited Actuals 2018-19	Unrestricted	Special Education	Restricted	Projected 2019-20	Unrestricted	Special Education	Restricted	Projected 2020-21
1																	
2																	
3	Projected P2 Average Daily Attendance (ADA)	2,896.94	77.60		2,974.54	2,839.98	48.87		2,888.85	2,793.40	48.87		2,842.27	2,763.33	48.87		2,812.20
4	Plus Annual Non-Public School (NPS) ADA		13.15		13.15		13.28		13.28		13.28		13.28		13.28		13.28
5	Plus Los Angeles County ADA	8.21			8.21	7.02			7.02	6.81			6.81	6.81			6.81
6	Total Projected ADA	2,905.15	90.75	-	2,995.90	2,847.00	62.15	-	2,909.15	2,800.21	62.15	-	2,862.36	2,770.14	62.15	-	2,832.29
7																	
8	CBEDS Enrollment Projection	SMUSD	NPS			SMUSD	NPS			SMUSD	NPS			SMUSD	NPS		
9	Grades TK - 3	759	1		760	754			754	772			772	799	-		799
10	Grades 4 - 6	661	2		663	642	3		645	614	2		616	595	2		597
11	Grades 7 - 8	518	1		519	456	2		458	470	3		473	457	3		460
12	Grades 9 - 12	1,124	6		1,130	1,101	9		1,110	1,067	7		1,074	1,041	7		1,048
13	Total CBEDS Enrollment Projection	3,062	10	-	3,072	2,953	14	-	2,967	2,923	12	-	2,935	2,892	12	-	2,904
14																	
15	Unduplicated ELL, Free/Reduced & Foster Youth Count	489			489	525			525	525			525	525			525
16	Percent over CBEDS	15.92%			15.92%	17.89%			17.89%	17.89%			17.89%	18.08%			18.08%
17																	
18	Projected Funded Average Daily Attendance (ADA)	2016-17 P2 ADA Regular	2016-17 P2 ADA Special Ed	2017-18 Annual ADA NPS/County		2017-18 P2 ADA Regular	2017-18 P2 ADA Special Ed	Projected Annual ADA NPS/County		Projected P2 ADA Regular	Projected P2 ADA Special Ed	Projected Annual ADA NPS/County		Projected P2 ADA Regular	Projected P2 ADA Special Ed	Projected Annual ADA NPS/County	
19	Grades TK - 3	726.73	23.21	2.81	752.75	716.39	15.17	0.11	731.67	728.15	7.97	0.11	736.23	742.74	7.97	0.11	750.82
20	Grades 4 - 6	597.12	17.97	1.17	616.26	624.11	20.54	3.12	647.77	613.88	11.94	2.62	628.44	585.07	11.94	2.62	599.63
21	Grades 7 - 8	513.40	24.24	2.02	539.66	489.31	17.35	1.69	508.35	434.60	10.35	1.14	446.09	446.85	10.35	1.14	458.34
22	Grades 9 - 12	1,067.21	21.75	15.36	1,104.32	1,067.13	24.54	15.38	1,107.05	1,063.35	18.61	13.96	1,095.92	1,018.74	18.61	13.96	1,051.31
23	Total Funded ADA Projection	2,904.46	87.17	21.36	3,012.99	2,896.94	77.60	20.30	2,994.84	2,839.98	48.87	17.83	2,908.68	2,793.40	48.87	17.83	2,860.10
24																	
25	Projected COLA	1.560%			1.560%	3.700%			3.700%	3.260%			3.260%	2.800%			2.800%
26																	
27	Projected Base Grant	PY Base	COLA			PY Base	COLA			PY Base	COLA			PY Base	COLA		
28	Grades TK - 3	7,083.00	110.00		7,193.00	7,193.00	266.00		7,459.00	7,459.00	243.00		7,702.00	7,702.00	231.00		7,933.00
29	Grades 4 - 6	7,189.00	112.00		7,301.00	7,301.00	270.00		7,571.00	7,571.00	247.00		7,818.00	7,818.00	235.00		8,053.00
30	Grades 7 - 8	7,403.00	115.00		7,518.00	7,518.00	278.00		7,796.00	7,796.00	254.00		8,050.00	8,050.00	242.00		8,292.00
31	Grades 9 - 12	8,578.00	134.00		8,712.00	8,712.00	322.00		9,034.00	9,034.00	295.00		9,329.00	9,329.00	280.00		9,609.00
32																	
33	TARGET BASE GRANT																
34	Grades TK - 3	5,227,369	187,162		5,414,531	5,343,553	113,974		5,457,527	5,608,211	62,232		5,670,443	5,892,156	64,099		5,956,255
35	Grades 4 - 6	4,359,573	139,741		4,499,314	4,725,137	179,130		4,904,267	4,799,314	113,830		4,913,144	4,711,569	117,252		4,828,821
36	Grades 7 - 8	3,859,741	197,423		4,057,164	3,814,661	148,436		3,963,097	3,498,530	92,495		3,581,025	3,705,280	95,275		3,800,555
37	Grades 9 - 12	9,362,961	257,875		9,620,836	9,703,871	297,219		10,001,090	9,983,523	240,315		10,223,838	9,854,510	247,528		10,102,038
38	TARGET - Base Grant	22,809,644	782,201		23,591,845	23,587,222	738,759		24,325,981	23,889,578	508,872		24,398,450	24,163,515	524,154		24,687,669
39																	
40	TARGET GRADE SPAN ADJUSTMENTS																
41	TK - 3 Augmentation (Target Base Grant x 10.4%) (\$776)	543,594	19,463		563,057	555,919	11,857		567,776	583,248	6,472		589,720	612,761	6,666		619,427
42	9 - 12 Augmentation (Target Base Grant x 2.60%) (\$235)	243,961	6,719		250,680	252,425	7,732		260,157	260,049	6,260		266,309	256,388	6,440		262,828
43	TARGET - Augmentation Grants	787,555	26,182		813,737	808,344	19,589		827,933	843,297	12,732		856,029	869,149	13,106		882,255
44																	
45	TARGET SUPPLEMENTAL GRANT																
46	Target Base + Target Augmentation Grant x 20%	4,719,440	161,677		4,881,117	4,879,113	151,670		5,030,783	4,946,575	104,321		5,050,896	5,006,533	107,452		5,113,985
47	Unduplicated Count Percentage - 3 yr Average	15.27%	15.27%		15.27%	15.80%	15.80%		15.80%	17.04%	17.04%		17.04%	17.69%	17.69%		17.69%
48	TARGET - Supplemental Grant	720,658	24,688		745,347	770,900	23,964		794,864	842,897	17,776		860,673	885,656	19,008		904,664
49																	
50	TARGET TRANSPORTATION & TIIG GRANTS																
51	Transportation Grant	27,727			27,727	27,727			27,727	27,727			27,727	27,727			27,727
52	TIIG Grant	161,924			161,924	161,924			161,924	161,924			161,924	161,924			161,924
53	TARGET - Transportation/TIIG Grants	189,651	-		189,651	189,651	-		189,651	189,651	-		189,651	189,651	-		189,651
54	TARGET - LCFF FUNDING	24,507,508	833,071		25,340,580	25,356,117	782,312		26,138,429	25,765,423	539,380		26,304,803	26,107,971	556,268		26,664,239
55																	

SAN MARINO UNIFIED SCHOOL DISTRICT
2018-19 Unaudited Actuals Financial Reporting
LINE ITEM BUDGET SUMMARY and LONG RANGE FINANCIAL PROJECTIONS

	A	D	E	F	G	L	M	N	O	P	Q	R	S	T	U	V	W
		Unrestricted	Special Education	Restricted	Unaudited Actuals 2017-18	Unrestricted	Special Education	Restricted	Unaudited Actuals 2018-19	Unrestricted	Special Education	Restricted	Projected 2019-20	Unrestricted	Special Education	Restricted	Projected 2020-21
1																	
2																	
56	HOLD HARMLESS CALCULATION																
57	Prior-Prior Year Revenue Limit/LCFF Funding per ADA	6,983.90	6,983.90		6,983.90	7,394.59	7,394.59		7,394.59	7,574.68	7,574.68		7,574.68	8,127.49	8,127.49		8,127.49
58	Prior Year Gap Funding	410.69	410.69		410.69	180.09	180.09		180.09	552.81	552.81		552.81	303.75	303.75		303.75
59	Hold Harmless Revenue Limit per ADA	7,394.59	7,394.59		7,394.59	7,574.68	7,574.68		7,574.68	8,127.49	8,127.49		8,127.49	8,431.24	8,431.24		8,431.24
60	Current Year Funded ADA	2,911.97	101.02		3,012.99	2,904.45	90.39		2,994.84	2,847.49	59.19		2,906.68	2,800.91	59.19		2,860.10
61	Hold Harmless Revenue Limit/LCFF Funding	21,532,824	747,001		22,279,825	22,000,279	684,675		22,684,954	23,142,947	481,066		23,624,013	23,615,144	499,045		24,114,189
62																	
63	GAP FUNDING																
64	TARGET - LCFF FUNDING	24,507,508	833,071		25,340,579	25,356,117	782,312		26,138,429	25,765,423	539,380		26,304,803	26,107,971	556,268		26,664,239
65	Hold Harmless - Revenue Limit/LCFF Funding	(21,532,824)	(747,001)		(22,279,825)	(22,000,279)	(684,675)		(22,684,954)	(23,142,947)	(481,066)		(23,624,013)	(23,615,144)	(499,045)		(24,114,189)
66	Hold Harmless - Categorical Funding	(1,797,885)	-		(1,797,885)	(1,797,885)	-		(1,797,885)	(1,797,885)	-		(1,797,885)	(1,797,885)	-		(1,797,885)
67	Difference	1,176,799	86,070		1,262,869	1,557,953	97,637		1,655,590	824,591	58,314		882,905	694,942	57,223		752,165
68	GAP Funding Percentage	42.9664%	42.9664%		42.97%	100.00%	100.00%		100.00%	100.00%	100.00%		100.00%	100.00%	100.00%		100.00%
69	GAP FUNDING	505,628	36,981		542,609	1,557,953	97,637		1,655,590	824,591	58,314		882,905	694,942	57,223		752,165
70																	
71	LCFF Funding																
72	Hold Harmless - PY Funded RL/ADA x CY ADA	21,532,824	747,001		22,279,825	22,000,279	684,675		22,684,954	23,142,947	481,066		23,624,013	23,615,144	499,045		24,114,189
73	Hold Harmless - 12/13 Categorical Programs	1,797,885	-		1,797,885	1,797,885	-		1,797,885	1,797,885	-		1,797,885	1,797,885	-		1,797,885
74	GAP Funding (Target LCFF less Hold Harmless x %)	505,628	36,981		542,609	1,557,953	97,637		1,655,590	824,591	58,314		882,905	694,942	57,223		752,165
75	Prior Year Adjustment	(3,841)	-		(3,841)	28,603	-		28,603	-	-		-	-	-		-
76	TOTAL LCFF FUNDING	23,832,496	783,982		24,616,478	25,384,720	782,312		26,167,032	25,765,423	539,380		26,304,803	26,107,971	556,268		26,664,239
77																	
78	Informational Only																
79	Property Taxes	14,333,384			14,333,384	15,113,216			15,113,216	14,825,147			14,825,147	14,825,147			14,825,147
80	EPA (Educational Protection Act)	2,538,165			2,538,165	1,037,383			1,037,383	1,768,089			1,768,089	1,768,089			1,768,089
81	State Aid	6,960,947	783,982		7,744,929	9,234,121	782,312		10,016,433	9,172,187	539,380		9,711,567	9,514,735	556,268		10,071,003
82	Total Funded Revenue Limit/LCFF	23,832,496	783,982	-	24,616,478	25,384,720	782,312	-	26,167,032	25,765,423	539,380	-	26,304,803	26,107,971	556,268	-	26,664,239
83																	
84	LCFF % to Target Funding				97.143%				100.109%				100.000%				100.000%
85	Increase (Decrease) in Funding				197,739				1,550,554				137,771				359,436
86																	
87	LCAP Proportionality Percentage Calculation (Informational Only)																
88	Current Year LCFF Funding				24,616,478				26,167,032				26,304,803				26,664,239
89	Transportation and TIIG Funding				189,651				189,651				189,651				189,651
90	Supplemental Concentration Grant at Target				745,347				794,864				860,673				904,664
91	Prior Year Funds spent on Unduplicated Students				652,633				692,472				794,864				860,673
92	Difference				92,714				102,392				65,809				43,991
93	INCREASE IN SUPPLEMENTAL GRANT				39,839				102,392				65,809				43,991
94																	
95	TOTAL SUPPLEMENTAL GRANT FUNDING				692,472				794,864				860,673				904,664
96	Current Year Funding Available for all Students				23,734,355				25,182,517				25,254,479				25,569,924
97	PROPORTIONALITY PERCENTAGE FOR UNDUPLICATED STUDENTS				2.92%				3.16%				3.41%				3.54%
98																	
99	Projected Federal Income																
100	Misc. Federal Income	500			500				-				-				-
101	Special Ed - Local Assistance		499,593		499,593		527,938		527,938		548,442		548,442		548,442		548,442
102	Special Ed - Federal Preschool		6,844		6,844		6,648		6,648		5,295		5,295		5,295		5,295
103	Special Ed - Preschool Local Entitlement		24,038		24,038		-		-		-		-		-		-
104	Special Ed - Mental Health Funding		33,803		33,803		33,551		33,551		32,592		32,592		32,592		32,592
105	Special Ed - Preschool Staff Development		76		76		68		68		52		52		52		52
106	Title I			217,686	217,686			316,206	316,206			322,066	322,066			322,066	322,066
107	Title II - Teacher Quality			49,607	49,607			68,601	68,601			65,420	65,420			65,420	65,420
108	Title III - Immigrant Student Program				-			22,325	22,325			20,963	20,963			20,963	20,963
109	Title III - English Learner Student Program			38,247	38,247			32,260	32,260			29,913	29,913			29,913	29,913
110	Title IV - Student Support/Academic Achievement				-			14,385	14,385			-	-			-	-
111	TOTAL PROJECTED FEDERAL REVENUE	500	564,354	305,540	870,394	-	568,205	453,777	1,021,982	-	586,381	438,362	1,024,743	-	586,381	438,362	1,024,743
112																	

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		Unrestricted	Special Education	Restricted	Unaudited Actuals 2017-18	Unrestricted	Special Education	Restricted	Unaudited Actuals 2018-19	Unrestricted	Special Education	Restricted	Projected 2019-20	Unrestricted	Special Education	Restricted	Projected 2020-21
1																	
2																	
113	Projected Other State Revenue																
114	Mandate Block Grant	121,691			121,691	124,523			124,523	124,523			124,523	124,523			124,523
115	Lottery Revenue	483,298		186,978	670,276	504,425		214,408	718,833	473,140		166,069	639,209	473,140		166,069	639,209
116	Misc. State Income	2,220			2,220	7,586			7,586				-				-
117	Discretionary One-Time Funding (17/18 - \$147/ADA)	442,505			442,505				-		-		-				-
118	Discretionary One-Time Funding (18/19 - \$184/ADA)					549,946			549,946				-				-
119	Prop 39 - Clean Energy Act			146,985	146,985			-	-			-	-			-	-
120	Special Ed - Mental Health Funding		176,468		176,468		178,235		178,235		180,990		180,990		180,990		180,990
121	Classified Employees Professional Development BG		-		-		-	23,998	23,998		-		-		-		-
122	Low Performing Students Block Grant		-		-		-	21,737	21,737		-		-		-		-
123	STRS on Behalf (Accounting Entry Only)			1,396,329	1,396,329			1,457,945	1,457,945			1,457,945	1,457,945			1,457,945	1,457,945
124	TOTAL PROJECTED OTHER STATE REVENUE	1,049,714	176,468	1,730,292	2,956,474	1,186,480	178,235	1,718,088	3,082,803	597,663	180,990	1,624,014	2,402,667	597,663	180,990	1,624,014	2,402,667
125																	
126	Projected Other Local Revenue																
127	Special Education - Master Plan		1,502,598		1,502,598		1,601,969		1,601,969		1,556,668		1,556,668		1,556,668		1,556,668
128	SELPA Reimbursement (Regional Programs)		915,039		915,039		900,508		900,508		850,000		850,000		850,000		850,000
129	Subtotal - Special Education Funds	-	2,417,637	-	2,417,637	-	2,502,477	-	2,502,477	-	2,406,668	-	2,406,668	-	2,406,668	-	2,406,668
130																	
131	Parcel Tax Revenue - Measure E (2021)	4,056,210			4,056,210	4,116,011			4,116,011	4,274,500			4,274,500	4,402,735			4,402,735
132	Parcel Tax Revenue - Measure R (2019)	1,590,030			1,590,030	1,629,897			1,629,897	1,650,000			1,650,000	1,699,500			1,699,500
133	Subtotal - Parcel Tax Funds	5,646,240	-	-	5,646,240	5,745,908	-	-	5,745,908	5,924,500	-	-	5,924,500	6,102,235	-	-	6,102,235
134																	
135	Use of Facilities - Chinese School of San Marino	95,531			95,531	101,741			101,741	101,742			101,742	101,742			101,742
136	Use of Facilities - City of San Marino (Pool Use)	11,520			11,520	21,586			21,586	21,586			21,586	21,586			21,586
137	Use of Facilities - City of San Marino (Facilities)	14,980			14,980	15,264			15,264	15,000			15,000	15,000			15,000
138	Use of Facilities - Crown City United Soccer	15,500			15,500	15,500			15,500	15,500			15,500	15,500			15,500
139	Use of Facilities - PTA/Affiliates	95,000			95,000	95,000			95,000	95,000			95,000	95,000			95,000
140	Use of Facilities - Other Facility Users	44,887			44,887	65,631			65,631	65,000			65,000	65,000			65,000
141	Subtotal - Facility Use Income	277,418	-	-	277,418	314,722	-	-	314,722	313,828	-	-	313,828	313,828	-	-	313,828
142																	
143	Interest Earnings	52,734			52,734	107,201			107,201	60,000			60,000	60,000			60,000
144	Subtotal - Interest Income	52,734	-	-	52,734	107,201	-	-	107,201	60,000	-	-	60,000	60,000	-	-	60,000
145																	
146	SMSF Annual Campaign Grant	2,004,774			2,004,774	2,000,000			2,000,000	2,000,000			2,000,000	2,000,000			2,000,000
147	SMSF Supplemental Grant - 2017/18			37,865	37,865	-		104,000	104,000	-			-	-			-
148	SMSF Supplemental Grant - 2018/19			-	-	-		35,000	35,000	-			-	-			-
149	SMSF Supplemental Grant - Elementary VAPA			24,234	24,234			4,644	4,644				-	-			-
150	Subtotal - SMSF Funds	2,004,774	-	62,099	2,066,873	2,000,000	-	143,644	2,143,644	2,000,000	-	-	2,000,000	2,000,000	-	-	2,000,000
151																	
152	Parent Donations			536,370	536,370			522,235	522,235			54,701	54,701			54,701	54,701
153	Donations - ASB (HMS/SMHS)			837,848	837,848			663,755	663,755			-	-			-	-
154	Donations - Curriculum Lab			10,717	10,717			7,326	7,326			15,000	15,000			15,000	15,000
155	Donations - Talent Bank			98,817	98,817			91,900	91,900			90,000	90,000			90,000	90,000
156	Donations - PTA Council (Curr Lab)			21,923	21,923			21,244	21,244			19,786	19,786			19,786	19,786
157	Donations - Carver PTA			291,196	291,196			251,194	251,194			258,051	258,051			258,051	258,051
158	Donations - Carver Enrichment			22,500	22,500			40,514	40,514			-	-			-	-
159	Donations - Valentine PTA			417,022	417,022			243,680	243,680			263,359	263,359			263,359	263,359
160	Donations - Huntington PTA			145,111	145,111			239,750	239,750			-	-			-	-
161	Donations - Huntington ASB			2,877	2,877			5,632	5,632			-	-			-	-
162	Donations - SMHS PTA			110,678	110,678			71,681	71,681			-	-			-	-
163	Donations - SMHS ASB			18,985	18,985			16,830	16,830			-	-			-	-
164	Subtotal - Parent Donations	-	-	2,514,044	2,514,044	-	-	2,175,741	2,175,741	-	-	700,897	700,897	-	-	700,897	700,897
165																	

SAN MARINO UNIFIED SCHOOL DISTRICT
2018-19 Unaudited Actuals Financial Reporting
LINE ITEM BUDGET SUMMARY and LONG RANGE FINANCIAL PROJECTIONS

	A	D	E	F	G	L	M	N	O	P	Q	R	S	T	U	V	W
		Unrestricted	Special Education	Restricted	Unaudited Actuals 2017-18	Unrestricted	Special Education	Restricted	Unaudited Actuals 2018-19	Unrestricted	Special Education	Restricted	Projected 2019-20	Unrestricted	Special Education	Restricted	Projected 2020-21
1																	
2																	
166	Other Donations	31,988	-	-	31,988	34,525	-	-	34,525	-	-	-	-	-	-	-	-
167	Donations - COP Debt Services	394,498	-	-	394,498	364,651	-	-	364,651	412,775	-	-	412,775	463,000	-	-	463,000
168	JPA Reimbursements	-	-	-	-	450,113	-	-	450,113	-	-	-	-	-	-	-	-
169	OPEB - PARS 115 Trust Funds	-	-	-	-	36,133	-	-	36,133	36,209	-	-	36,209	57,174	-	-	57,174
170	Partnership for Awareness - Wellness Grant	-	-	-	-	-	-	10,000	10,000	-	-	-	-	-	-	-	-
171	City of San Marino Grant - Transportation	-	-	110,000	110,000	-	-	110,000	110,000	-	-	110,000	110,000	-	-	110,000	110,000
172	Subtotal - Misc. Income	426,486	-	110,000	536,486	885,422	-	120,000	1,005,422	448,984	-	110,000	558,984	520,174	-	110,000	630,174
173	TOTAL PROJECTED OTHER LOCAL REVENUE	8,407,652	2,417,637	2,686,143	13,511,432	9,053,253	2,502,477	2,439,385	13,995,115	8,747,312	2,406,668	810,897	11,964,877	8,996,237	2,406,668	810,897	12,213,802
174	TOTAL PROJECTED REVENUE	33,290,362	3,942,441	4,721,975	41,954,778	35,624,453	4,031,229	4,611,250	44,266,932	35,110,398	3,713,419	2,873,273	41,697,090	35,701,871	3,730,307	2,873,273	42,305,451
175																	
176	Projected Expenditures																
177	Teachers' Salaries	12,003,477	1,335,821	468,530	13,807,828	12,193,221	1,557,479	355,962	14,106,662	12,401,156	1,538,991	335,323	14,275,470	12,401,156	1,538,991	335,323	14,275,470
178	Pupil Support Salaries	882,649	815,904	92,006	1,790,559	844,802	822,423	116,164	1,783,389	897,877	832,366	92,931	1,823,174	897,877	832,366	92,931	1,823,174
179	Supervisors' and Administrators' Salaries	1,274,298	140,968	-	1,415,266	1,245,489	142,378	12,903	1,400,770	1,431,365	142,378	13,483	1,587,226	1,431,365	142,378	13,483	1,587,226
180	Other Certificated Salaries	7,761	3,676	-	11,437	14,910	53,754	-	68,664	-	74,736	-	74,736	-	74,736	-	74,736
181	Certificated Step/Column	-	-	-	-	-	-	-	-	60,000	-	-	60,000	230,000	30,000	-	260,000
182	Certificated Budget Reductions	-	-	-	-	-	-	-	-	-	-	-	-	(971,800)	-	-	(971,800)
183	Subtotal - Certificated Salaries	14,168,185	2,296,369	560,536	17,025,090	14,298,422	2,576,034	485,029	17,359,485	14,790,398	2,588,471	441,737	17,820,606	13,988,598	2,618,471	441,737	17,048,806
184																	
185	Instructional Salaries	714,845	1,436,310	190,744	2,341,899	718,992	1,441,201	258,907	2,419,100	693,275	1,561,527	124,026	2,378,828	693,275	1,561,527	124,026	2,378,828
186	Support Salaries	1,579,405	-	444,760	2,024,165	1,668,381	-	476,622	2,145,003	1,728,541	-	499,780	2,228,321	1,728,541	-	499,780	2,228,321
187	Supervisors' and Administrators' Salaries	787,057	-	265,415	1,052,472	819,014	-	291,308	1,110,322	832,065	-	280,072	1,112,137	832,065	-	280,072	1,112,137
188	Clerical, Technical and Office Salaries	2,023,717	69,428	102,353	2,195,498	2,068,522	72,078	96,823	2,238,023	2,119,242	74,855	121,454	2,315,551	2,119,242	74,855	121,454	2,315,551
189	Other Classified Salaries	131,069	124,100	60,533	315,702	126,227	163,218	46,535	335,980	133,568	203,663	43,599	380,830	133,568	203,663	43,599	380,830
190	Classified Step/Column	-	-	-	-	-	-	-	-	-	-	-	-	120,000	30,000	10,000	160,000
191	Classified Budget Reductions	-	-	-	-	-	-	-	-	-	-	-	-	-	(120,000)	-	(120,000)
192	Subtotal - Classified Salaries	5,236,093	1,629,838	1,063,805	7,929,736	5,401,136	1,677,097	1,170,195	8,248,428	5,506,691	1,840,045	1,068,931	8,415,667	5,626,691	1,750,045	1,078,931	8,455,667
193																	
194	STRS	1,921,858	316,631	76,688	2,315,187	2,171,895	400,527	76,218	2,648,640	2,281,783	420,059	73,657	2,775,499	2,351,725	420,059	73,657	2,845,441
195	STRS on Behalf (Accounting Entry Only)	-	-	1,396,329	1,396,329	-	-	1,457,945	1,457,945	-	-	1,457,945	1,457,945	-	-	1,457,945	1,457,945
196	PERS	805,489	242,735	141,731	1,189,955	968,738	294,596	177,450	1,440,784	939,058	365,691	195,727	1,500,476	1,168,465	365,691	195,727	1,729,903
197	OASDI/Medicare	609,767	159,339	87,486	856,592	623,407	167,520	94,228	885,155	675,906	183,754	88,510	948,170	675,906	183,754	88,510	948,170
198	Health and Welfare	1,975,209	572,666	133,815	2,681,690	1,972,850	608,764	139,603	2,721,217	2,102,909	670,542	154,372	2,927,823	2,102,909	670,542	154,372	2,927,823
199	Unemployment Insurance	9,337	1,872	783	11,992	9,517	2,048	801	12,366	10,161	2,218	758	13,137	10,161	2,218	758	13,137
200	Workers' Compensation Insurance	213,506	51,145	21,153	285,804	382,575	85,190	33,170	500,935	405,902	88,690	30,282	524,874	405,902	88,690	30,282	524,874
201	Other Employee Benefits	603,531	53,640	8,856	666,027	235,271	54,720	9,900	299,891	176,160	53,040	7,200	236,400	176,160	53,040	7,200	236,400
202	STRS/PERS Increase	-	-	-	-	-	-	-	-	299,369	-	-	299,369	479,402	-	-	479,402
203	Employee Benefits related to Step/Column	-	-	-	-	-	-	-	-	12,120	-	-	12,120	200,000	8,000	2,000	210,000
204	Employee Benefit Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	(341,910)	(69,960)	-	(411,870)
205	Subtotal - Employee Benefits	6,138,707	1,398,028	1,866,841	9,403,576	6,364,253	1,613,365	1,989,315	9,966,933	6,903,368	1,783,994	2,008,451	10,695,813	7,228,740	1,722,034	2,010,451	10,961,225
206																	
207	Approved Textbooks and Core Curricula Materials	74,159	-	45,680	119,839	30,854	-	49,566	80,420	-	-	79,744	79,744	-	-	79,744	79,744
208	Materials and Supplies	359,893	16,803	705,258	1,081,954	333,354	25,414	542,487	901,255	731,873	49,560	409,815	1,191,048	648,409	49,560	409,815	1,107,584
209	Non-Capitalized Equipment	51,713	1,416	83,663	136,792	42,896	3,188	55,993	102,077	90,000	1,000	10,000	101,000	90,000	1,000	10,000	101,000
210	Subtotal - Book and Supplies	485,565	18,219	834,601	1,338,385	407,104	28,602	648,046	1,083,752	821,873	50,560	499,359	1,371,792	738,409	50,560	499,359	1,288,328
211																	

SAN MARINO UNIFIED SCHOOL DISTRICT
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LINE ITEM BUDGET SUMMARY and LONG RANGE FINANCIAL PROJECTIONS

	A	D	E	F	G	L	M	N	O	P	Q	R	S	T	U	V	W
		Unrestricted	Special Education	Restricted	Unaudited Actuals 2017-18	Unrestricted	Special Education	Restricted	Unaudited Actuals 2018-19	Unrestricted	Special Education	Restricted	Projected 2019-20	Unrestricted	Special Education	Restricted	Projected 2020-21
1																	
2																	
212	Sub-Agreements for Services	41,184	763,161	-	804,345	26,265	798,464	-	824,729	-	800,000	-	800,000	-	800,000	-	800,000
213	Travel and Conferences	90,617	8,796	15,488	114,901	95,132	8,880	29,204	133,016	68,075	11,174	1,501	80,750	68,075	11,174	1,501	80,750
214	Dues and Memberships	29,534	150	3,626	33,310	28,312	-	4,062	32,374	20,000	-	-	20,000	20,000	-	-	20,000
215	Insurance	208,367	-	-	208,367	226,904	-	-	226,904	250,000	-	-	250,000	250,000	-	-	250,000
216	Utilities	813,873	-	5,885	819,758	803,188	-	1,984	805,172	848,000	-	2,000	850,000	848,000	-	2,000	850,000
217	Rentals and Repairs	36,336	624	275,417	312,377	21,492	703	190,321	212,516	58,000	-	145,000	203,000	58,000	-	145,000	203,000
218	Transfers of Direct Costs	62,431	3,086	(28,014)	37,503	46,223	2,631	(15,482)	33,372	50,000	-	-	50,000	50,000	-	-	50,000
219	Professional/Consulting and Operating Services	1,555,175	660,630	1,503,416	3,719,221	1,699,318	583,770	1,079,664	3,362,752	759,575	418,970	413,919	1,592,464	659,575	418,970	413,919	1,492,464
220	Communications	160,655	2,098	4,702	167,455	163,960	2,420	4,862	171,242	197,009	2,150	5,268	204,427	197,009	2,150	5,268	204,427
221	Subtotal - Operating Services	2,998,172	1,438,545	1,780,520	6,217,237	3,110,794	1,396,668	1,294,615	5,802,077	2,250,659	1,232,294	567,688	4,050,641	2,150,659	1,232,294	567,688	3,950,641
222																	
223	Land Improvements	81,990	-	1,825	83,815	-	-	176,699	176,699	-	-	-	-	-	-	-	-
224	Buildings and Improvements to Buildings	162,381	-	41,690	224,071	108,351	-	66,187	174,538	50,000	-	-	50,000	50,000	-	-	50,000
225	Equipment	93,954	-	196,155	290,109	104,237	-	154,588	258,825	260,000	-	-	260,000	160,000	-	-	160,000
226	Subtotal - Equipment	358,325	-	239,670	597,995	212,588	-	397,474	610,062	310,000	-	-	310,000	210,000	-	-	210,000
227																	
228	Tuition/Excess Costs	71,268	399,773	-	471,041	65,089	443,064	-	508,153	70,000	75,000	-	145,000	70,000	75,000	-	145,000
229	Debt Service	394,498	325	-	394,823	364,651	-	-	364,651	412,775	-	-	412,775	463,000	-	-	463,000
230	Subtotal - Other Outgo	465,766	400,098	-	865,864	429,740	443,064	-	872,804	482,775	75,000	-	557,775	533,000	75,000	-	608,000
231																	
232	Transfers of Indirect Cost	(89,742)	57,282	32,460	-	(124,280)	57,325	42,219	(24,736)	(95,704)	60,897	34,807	-	(95,704)	60,897	34,807	-
233	Subtotal - Indirect Support	(89,742)	57,282	32,460	-	(124,280)	57,325	42,219	(24,736)	(95,704)	60,897	34,807	-	(95,704)	60,897	34,807	-
234	TOTAL EXPENDITURES	29,761,071	7,238,379	6,376,433	43,377,883	30,099,757	7,792,155	6,026,893	43,918,605	30,970,060	7,631,261	4,620,973	43,222,294	30,380,393	7,509,301	4,632,973	42,522,667
235																	
236	Excess/(Deficiency) of Revenue over Expenditures	3,529,291	(3,295,938)	(1,656,458)	(1,423,105)	5,524,696	(3,760,926)	(1,415,643)	348,127	4,140,338	(3,917,842)	(1,747,700)	(1,525,204)	5,321,478	(3,778,994)	(1,759,700)	(217,216)
237																	
238	Other Financing Sources/Uses																
240	Transfer to Health & Welfare Fund	(6,029)			(6,029)	-	-	-	-	9,909			9,909	-			-
241	Transfer in from Deferred Maintenance Fund				-	-	-	-	-	300,000			300,000	-			-
242	Transfer in from Cash Flow Fund	1,200,000			1,200,000	695,000			695,000	1,306,850			1,306,850	-			-
243	Transfer to Capital Projects Fund	(15,500)			(15,500)	(15,500)			(15,500)	(15,500)			(15,500)	(15,500)			(15,500)
244	Contribution to Special Education	(3,267,219)	3,267,219	-	-	(3,774,851)	3,774,851	-	-	(3,917,842)	3,917,842	-	-	(3,778,994)	3,778,994	-	-
245	Contribution to Maintenance & Operations	(1,667,295)		1,667,295	-	(1,583,606)		1,583,606	-	(1,747,700)		1,747,700	-	(1,759,700)		1,759,700	-
246	TOTAL OTHER SOURCES/(USES)	(3,756,043)	3,267,219	1,667,295	1,178,471	(4,678,957)	3,774,851	1,583,606	679,500	(4,064,283)	3,917,842	1,747,700	1,601,259	(5,554,194)	3,778,994	1,759,700	(15,500)
247																	
248	Net Increase/(Decrease) in Fund Balance	(226,752)	(28,719)	10,837	(244,634)	845,739	13,925	167,963	1,027,627	76,055	-	-	76,055	(232,716)	-	-	(232,716)
249																	
250	Projected Beginning Balance - July 1	1,787,967	55,347	909,103	2,752,417	1,561,215	26,628	919,940	2,507,783	2,421,146	40,553	1,087,903	3,549,602	2,497,201	40,553	1,087,903	3,625,657
251	Restatement				-	14,192			14,192				-				-
252																	
253	Projected Ending Balance - June 30	1,561,215	26,628	919,940	2,507,783	2,421,146	40,553	1,087,903	3,549,602	2,497,201	40,553	1,087,903	3,625,657	2,264,485	40,553	1,087,903	3,392,941
254																	
255	Components of Ending Fund Balance																
256	Designated for Economic Uncertainties Percentage	3.00%			3.00%	3.00%			3.00%	3.00%			3.00%	3.00%			3.00%
257	Designated for Economic Uncertainties	1,301,982			1,301,982	1,318,029			1,318,029	1,297,134			1,297,134	1,276,145			1,276,145
258	Assigned for Carryover - School Site Donations	151,429	26,628	919,940	1,097,997	999,978	40,553	1,087,903	2,128,434	1,096,928	40,553	1,087,903	2,225,384	885,201	40,553	1,087,903	2,013,657
260	Assigned Balance - Gap Funding 20/21 (Gross)	-			-	-			-	-			-	-			-
261	Revolving Fund	100,000			100,000	100,000			100,000	100,000			100,000	100,000			100,000
262	Warehouse Stores	7,804			7,804	3,139			3,139	3,139			3,139	3,139			3,139
263																	
264	Unappropriated Amount	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

SAN MARINO UNIFIED SCHOOL DISTRICT
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	A	B	C	G	O	S	W
		Resource, Object or Location	Notes	Unaudited Actuals 2017-18	Unaudited Actuals 2018-19	Projected 2019-20	Projected 2020-21
1							
2							
3	Projected P2 Average Daily Attendance (ADA)			2,974.54	2,888.85	2,842.27	2,812.20
4	Plus Annual Non-Public School (NPS) ADA			13.15	13.28	13.28	13.28
5	Plus Los Angeles County ADA			8.21	7.02	6.81	6.81
6	Total Projected ADA			2,995.90	2,909.15	2,862.36	2,832.29
7							
8	CBEDS Enrollment Projection						
9	Grades TK - 3			760	754	772	799
10	Grades 4 - 6			663	645	616	597
11	Grades 7 - 8			519	458	473	460
12	Grades 9 - 12			1,130	1,110	1,074	1,048
13	Total CBEDS Enrollment Projection			3,072	2,967	2,935	2,904
14							
15	Unduplicated ELL, Free/Reduced & Foster Youth Count			489	525	525	525
16	Percent over CBEDS			15.92%	17.69%	17.89%	18.08%
17							
18	Projected Funded Average Daily Attendance (ADA)						
19	Grades TK - 3			752.75	731.67	736.23	750.82
20	Grades 4 - 6			616.26	647.77	628.44	599.63
21	Grades 7 - 8			539.66	508.35	446.09	458.34
22	Grades 9 - 12			1,104.32	1,107.05	1,095.92	1,051.31
23	Total Funded ADA Projection			3,012.99	2,994.84	2,906.68	2,860.10
24							
25	Projected COLA			1.560%	3.700%	3.260%	2.800%
26							
27	Projected Base Grant						
28	Grades TK - 3			7,193.00	7,459.00	7,702.00	7,933.00
29	Grades 4 - 6			7,301.00	7,571.00	7,818.00	8,053.00
30	Grades 7 - 8			7,518.00	7,796.00	8,050.00	8,292.00
31	Grades 9 - 12			8,712.00	9,034.00	9,329.00	9,609.00
32							
33	TARGET BASE GRANT						
34	Grades TK - 3			5,414,531	5,457,527	5,670,443	5,956,255
35	Grades 4 - 6			4,499,314	4,904,267	4,913,144	4,828,821
36	Grades 7 - 8			4,057,164	3,963,097	3,591,025	3,800,555
37	Grades 9 - 12			9,620,836	10,001,090	10,223,838	10,102,038
38	TARGET - Base Grant			23,591,845	24,325,981	24,398,450	24,687,669
39							
40	TARGET GRADE SPAN ADJUSTMENTS						
41	TK - 3 Augmentation (Target Base Grant x 10.4%) (\$776)			563,057	567,776	589,720	619,427
42	9 - 12 Augmentation (Target Base Grant x 2.60%) (\$235)			250,680	260,157	266,309	262,828
43	TARGET - Augmentation Grants			813,737	827,933	856,029	882,255
44							
45	TARGET SUPPLEMENTAL GRANT						
46	Target Base + Target Augmentation Grant x 20%			4,881,117	5,030,783	5,050,896	5,113,985
47	Unduplicated Count Percentage - 3 yr Average			15.27%	15.80%	17.04%	17.69%
48	TARGET - Supplemental Grant			745,347	794,864	860,673	904,664
49							
50	TARGET TRANSPORTATION & TIIG GRANTS						
51	Transportation Grant			27,727	27,727	27,727	27,727
52	TIIG Grant			161,924	161,924	161,924	161,924
53	TARGET - Transportation/TIIG Grants			189,651	189,651	189,651	189,651
54	TARGET - LCFF FUNDING			25,340,580	26,138,429	26,304,803	26,664,239
55							
56	HOLD HARMLESS CALCULATION						
57	Prior-Prior Year Revenue Limit/LCFF Funding per ADA			6,983.90	7,394.59	7,574.68	8,127.49
58	Prior Year Gap Funding			410.69	180.09	552.81	303.75
59	Hold Harmless Revenue Limit per ADA			7,394.59	7,574.68	8,127.49	8,431.24
60	Current Year Funded ADA			3,012.99	2,994.84	2,906.68	2,860.10
61	Hold Harmless Revenue Limit/LCFF Funding			22,279,825	22,684,954	23,624,013	24,114,189
62							

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	A	B	C	G	O	S	W
		Resource, Object or Location	Notes	Unaudited Actuals 2017-18	Unaudited Actuals 2018-19	Projected 2019-20	Projected 2020-21
1							
2							
63	GAP FUNDING						
64	TARGET - LCFF FUNDING			25,340,579	26,138,429	26,304,803	26,664,239
65	Hold Harmless - Revenue Limit/LCFF Funding			(22,279,825)	(22,684,954)	(23,624,013)	(24,114,189)
66	Hold Harmless - Categorical Funding			(1,797,885)	(1,797,885)	(1,797,885)	(1,797,885)
67	Difference			1,262,869	1,655,590	882,905	752,165
68	GAP Funding Percentage			42.97%	100.00%	100.00%	100.00%
69	GAP FUNDING			542,609	1,655,590	882,905	752,165
70							
71	LCFF Funding						
72	Hold Harmless - PY Funded RL/ADA x CY ADA			22,279,825	22,684,954	23,624,013	24,114,189
73	Hold Harmless - 12/13 Categorical Programs			1,797,885	1,797,885	1,797,885	1,797,885
74	GAP Funding (Target LCFF less Hold Harmless x %)			542,609	1,655,590	882,905	752,165
75	Prior Year Adjustment			(3,841)	28,603	-	-
76	TOTAL LCFF FUNDING			24,616,478	26,167,032	26,304,803	26,664,239
77							
78	Informational Only						
79	Property Taxes	00000.0		14,333,384	15,113,216	14,825,147	14,825,147
80	EPA (Educational Protection Act)	14000.0		2,538,165	1,037,383	1,768,089	1,768,089
81	State Aid	00000.0		7,744,929	10,016,433	9,711,567	10,071,003
82	Total Funded Revenue Limit/LCFF			24,616,478	26,167,032	26,304,803	26,664,239
83							
84	LCFF % to Target Funding			97.143%	100.109%	100.000%	100.000%
85	Increase (Decrease) in Funding			197,739	1,550,554	137,771	359,436
86							
87	LCAP Proportionality Percentage Calculation (Informational Only)						
88	Current Year LCFF Funding			24,616,478	26,167,032	26,304,803	26,664,239
89	Transportation and TIIG Funding			189,651	189,651	189,651	189,651
90	Supplemental Concentration Grant at Target			745,347	794,864	860,673	904,664
91	Prior Year Funds spent on Unduplicated Students			652,633	692,472	794,864	860,673
92	Difference			92,714	102,392	65,809	43,991
93	INCREASE IN SUPPLEMENTAL GRANT			39,839	102,392	65,809	43,991
94							
95	TOTAL SUPPLEMENTAL GRANT FUNDING			692,472	794,864	860,673	904,664
96	Current Year Funding Available for all Students			23,734,355	25,182,517	25,254,479	25,569,924
97	PROPORTIONALITY PERCENTAGE FOR UNDUPLICATED STUDENTS			2.92%	3.16%	3.41%	3.54%
98							
99	Projected Federal Income						
100	Misc. Federal Income			500	-	-	-
101	Special Ed - Local Assistance	33100.0		499,593	527,938	548,442	548,442
102	Special Ed - Federal Preschool	33150.0		6,844	6,648	5,295	5,295
103	Special Ed - Preschool Local Entitlement	33200.0		24,038	-	-	-
104	Special Ed - Mental Health Funding	33270.0		33,803	33,551	32,592	32,592
105	Special Ed - Preschool Staff Development	33450.0		76	68	52	52
106	Title I	30100.0		217,686	316,206	322,066	322,066
107	Title II - Teacher Quality	40350.0		49,607	68,601	65,420	65,420
108	Title III - Immigrant Student Program	42010.0		-	22,325	20,963	20,963
109	Title III - English Learner Student Program	42030.0		38,247	32,260	29,913	29,913
110	Title IV - Student Support/Academic Achievement	42030.0		-	14,385	-	-
111	TOTAL PROJECTED FEDERAL REVENUE			870,394	1,021,982	1,024,743	1,024,743
112							
113	Projected Other State Revenue						
114	Mandate Block Grant	8550		121,691	124,523	124,523	124,523
115	Lottery Revenue	8560		670,276	718,833	639,209	639,209
116	Misc. State Income	00000.0		2,220	7,586	-	-
117	Discretionary One-Time Funding (17/18 - \$147/ADA)	00000.0		442,505	-	-	-
118	Discretionary One-Time Funding (18/19 - \$184/ADA)	00000.0		-	549,946	-	-
119	Prop 39 - Clean Energy Act	62300.0		146,985	-	-	-
120	Special Ed - Mental Health Funding	65120.0		176,468	178,235	180,990	180,990
121	Classified Employees Professional Development BG	73110.0		-	23,998	-	-
122	Low Performing Students Block Grant	75100.0		-	21,737	-	-
123	STRS on Behalf (Accounting Entry Only)	76900.0	Accounting Entry - required in and out of financial statements	1,396,329	1,457,945	1,457,945	1,457,945
124	TOTAL PROJECTED OTHER STATE REVENUE			2,956,474	3,082,803	2,402,667	2,402,667
125							

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		Resource, Object or Location	Notes	Unaudited Actuals 2017-18	Unaudited Actuals 2018-19	Projected 2019-20	Projected 2020-21
1							
2							
126	Projected Other Local Revenue						
127	Special Education - Master Plan	8791	State Funding for Special Ed	1,502,598	1,601,969	1,556,668	1,556,668
128	SELPA Reimbursement (Regional Programs)	8710	Program Funding from Other School Districts within the SELPA	915,039	900,508	850,000	850,000
129	Subtotal - Special Education Funds			2,417,637	2,502,477	2,406,668	2,406,668
130							
131	Parcel Tax Revenue - Measure E (2021)	8621	Parcel Tax @ \$926.94 per parcel	4,056,210	4,116,011	4,274,500	4,402,735
132	Parcel Tax Revenue - Measure R (2019)	8621	Parcel Tax @ \$366.40 per parcel	1,590,030	1,629,897	1,650,000	1,699,500
133	Subtotal - Parcel Tax Funds			5,646,240	5,745,908	5,924,500	6,102,235
134							
135	Use of Facilities - Chinese School of San Marino	8650		95,531	101,741	101,742	101,742
136	Use of Facilities - City of San Marino (Pool Use)	8650		11,520	21,586	21,586	21,586
137	Use of Facilities - City of San Marino (Facilities)	8650		14,980	15,264	15,000	15,000
138	Use of Facilities - Crown City United Soccer	8650		15,500	15,500	15,500	15,500
139	Use of Facilities - PTAffiliates	8650	Use of Facilities Fees - PTAffiliates Summer School	95,000	95,000	95,000	95,000
140	Use of Facilities - Other Facility Users	8650	Use of Facilities Fees - Athletic Community	44,887	65,631	65,000	65,000
141	Subtotal - Facility Use Income			277,418	314,722	313,828	313,828
142							
143	Interest Earnings	8660	Interest Earnings on General Fund Balances - County Treasury	52,734	107,201	60,000	60,000
144	Subtotal - Interest Income			52,734	107,201	60,000	60,000
145							
146	SMSF Annual Campaign Grant	00400.0	SMSF Annual Grant to SMUSD - Funding 21 Teaching Positions in 2018-19	2,004,774	2,000,000	2,000,000	2,000,000
147	SMSF Supplemental Grant - 2017/18	99400.0	SMSF Supplemental Grant Funding - Excess Above \$2M Annual Grant	37,865	104,000	-	-
148	SMSF Supplemental Grant - 2018/19	99400.0	SMSF Supplemental Grant Funding - Excess Above \$2M Annual Grant	-	35,000	-	-
149	SMSF Supplemental Grant - Elementary VAPA	99400.0	Elementary VAPA Funding for Band & Orchestra - 2018-19 Last Year	24,234	4,644	-	-
150	Subtotal - SMSF Funds			2,066,873	2,143,644	2,000,000	2,000,000
151							
152	Parent Donations	991xx.0	Infosnap & Other Parent Donations	536,370	522,235	54,701	54,701
153	Donations - ASB (HMS/SMHS)	99600.0		837,848	663,755	-	-
154	Donations - Curriculum Lab	0000210	Donations based on Curril Lab Usage	10,717	7,326	15,000	15,000
155	Donations - Talent Bank	0000280	Elementary Field Trip Donations for Trips & Salaries/Benefits of Coordinator	98,817	91,900	90,000	90,000
156	Donations - PTA Council (Curr Lab)	0002000	PTA/PTSA Donations for Salaries/Benefits of Coordinator	21,923	21,244	19,786	19,786
157	Donations - Carver PTA	1002000	PTA Donations for Support Salaries & Benefits, Supplies & Equipment	291,196	251,194	258,051	258,051
158	Donations - Carver Enrichment	1008000	Donations - Scrip	22,500	40,514	-	-
159	Donations - Valentine PTA	2002000	PTA Donations for Support Salaries & Benefits, Supplies & Equipment	417,022	243,680	263,359	263,359
160	Donations - Huntington PTA	3002000	PTA Donations - Allocations	145,111	239,750	-	-
161	Donations - Huntington ASB	3003000	ASB Donations	2,877	5,632	-	-
162	Donations - SMHS PTA	4002000	PTSA Donations - Allocations	110,678	71,681	-	-
163	Donations - SMHS ASB	4003000	ASB Donations	18,985	16,830	-	-
164	Subtotal - Parent Donations			2,514,044	2,175,741	700,897	700,897
165							
166	Other Donations	00000.0		31,988	34,525	-	-
167	Donations - COP Debt Services	00000.0	Barth Family Donation for COP Debt Service Payment	394,498	364,651	412,775	463,000
168	JPA Reimbursements	00000.0	JPA Reimbursements for Safety Credits and in 2018-19 for Legal Costs	-	450,113	-	-
169	OPEB - PARS 115 Trust Funds	00000.0	Reimbursement for Referee Health Cost	-	36,133	36,209	57,174
170	Partnership for Awareness - Wellness Grant	99400.0	Donation for Wellness Initiative	-	10,000	-	-
171	City of San Marino Grant - Transportation	99400.0	City of San Marino Reimbursement for Extra-Curricular Transportation	110,000	110,000	110,000	110,000
172	Subtotal - Misc. Income			536,486	1,005,422	558,984	630,174
173	TOTAL PROJECTED OTHER LOCAL REVENUE			13,511,432	13,995,115	11,964,877	12,213,802
174	TOTAL PROJECTED REVENUE			41,954,778	44,266,932	41,697,090	42,305,451
175							

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		Resource, Object or Location	Notes	Unaudited Actuals 2017-18	Unaudited Actuals 2018-19	Projected 2019-20	Projected 2020-21
1							
2							
176	Projected Expenditures						
177	Teachers' Salaries	11xx	Teachers Salaries, Incl Hourly, Stipends & Substitutes	13,807,828	14,106,662	14,275,470	14,275,470
178	Pupil Support Salaries	12xx	Counselors, Psychologists, Speech and Language, etc.	1,790,559	1,783,389	1,823,174	1,823,174
179	Supervisors' and Administrators' Salaries	13xx	Supt, Principals, AP's, Dir, of Sp Ed	1,415,266	1,400,770	1,587,226	1,587,226
180	Other Certificated Salaries	19xx	Civic Center Hours, Program Specialist	11,437	68,664	74,736	74,736
181	Certificated Step/Column		Increases in Salary Costs Based on SMTA Salary Step (3.5%) & Column (5.30%) and Certificated Mgmt Step (4.5%) Increases	-	-	60,000	260,000
182	Certificated Budget Reductions		Savings in Certificated Salaries	-	-	-	(971,800)
183	Subtotal - Certificated Salaries	1xxx		17,025,090	17,359,485	17,820,606	17,048,806
184							
185	Instructional Salaries	21xx	Classroom Instructional Aides	2,341,899	2,419,100	2,378,828	2,378,828
186	Support Salaries	22xx	M&O, Health Aides, Stage Crew, Library Media Specialists	2,024,165	2,145,003	2,228,321	2,228,321
187	Supervisors' and Administrators' Salaries	23xx	Classified Management Asst, Supts, CTO, Directors, and Managers	1,052,472	1,110,322	1,112,137	1,112,137
188	Clerical, Technical and Office Salaries	24xx	Clerks/Secretaries, Administrative & Tech Staff	2,195,498	2,238,023	2,315,551	2,315,551
189	Other Classified Salaries	29xx	Speech and Language Aide, Community Liason	315,702	335,980	380,830	380,830
190	Classified Step/Column		Increases in Salary Costs Based on Salary Step (5.30%) and Longevity Increases for Yrs 10, 15, 20	-	-	-	160,000
191	Classified Budget Reductions		Savings in Classified Salaries	-	-	-	(120,000)
192	Subtotal - Classified Salaries	2xxx		7,929,736	8,248,428	8,415,667	8,455,667
193							
194	STRS	31xx	STRS Employer Contributions	2,315,187	2,648,640	2,775,499	2,845,441
195	STRS on Behalf (Accounting Entry Only)	31xx	Accounting Entry - required in and out of financial statements	1,396,329	1,457,945	1,457,945	1,457,945
196	PERS	32xx	PERS Employer Contributions	1,189,955	1,440,784	1,500,476	1,729,903
197	OASDI/Medicare	33xx	Statutory Benefits for Employees s.t OASDI and Medicare Deductions	856,592	885,155	948,170	948,170
198	Health and Welfare	34xx	Employee Health Benefits for Medical, Dental, Vision, Life, and Wellness	2,681,690	2,721,217	2,927,823	2,927,823
199	Unemployment Insurance	35xx	Statutory Benefit based on Salaries	11,992	12,366	13,137	13,137
200	Workers' Compensation Insurance	36xx	Statutory Benefit based on Salaries	285,804	500,935	524,874	524,874
201	Other Employee Benefits	39xx	Cash in Lieu for Medical, Payment to PARS for Early Retirement Incentive Programs (2016 SMTA) (2017 CSEA)	666,027	299,891	236,400	236,400
202	STRS/PERS Increase		Increase in Employer Contributions	-	-	299,369	479,402
203	Employee Benefits related to Step/Column		Increases in Benefits Based on Adjustments in Step and Column Salary Placements	-	-	12,120	210,000
204	Employee Benefit Adjustments		Adjustments in Employee Benefits as a result of Adjustments in Salaries	-	-	-	(411,870)
205	Subtotal - Employee Benefits	3xxx		9,403,576	9,966,933	10,695,813	10,961,225
206							
207	Approved Textbooks and Core Curricula Materials	41xx	Textbook Purchases	119,839	80,420	79,744	79,744
208	Materials and Supplies	43xx	Classroom, Office & Maintenance and Operations Supplies	1,081,754	901,255	1,191,048	1,107,584
209	Non-Capitalized Equipment	44xx	Technology Items, Computers, Maintenance Equipment, & Musical Instruments	136,792	102,077	101,000	101,000
210	Subtotal - Book and Supplies	4xxx		1,338,385	1,083,752	1,371,792	1,288,328
211							
212	Sub-Agreements for Services	51xx	Non-Public School Agreements	804,345	824,729	800,000	800,000
213	Travel and Conferences	52xx	Mileage and Conferences	114,901	133,016	80,750	80,750
214	Dues and Memberships	53xx	District memberships (ACSA, CSBA, CASBO, CIF, CASH, CODESP, etc.)	33,310	32,374	20,000	20,000
215	Insurance	54xx	West San Gabriel JPA Insurance for Property and Liability	208,367	226,904	250,000	250,000
216	Utilities	55xx	Utility Costs - Electrical, Gas, Water	819,758	805,172	850,000	850,000
217	Rentals and Repairs	56xx	Rentals, Leases, Repairs and Non-Capitalized Improvements	312,377	212,516	203,000	203,000
218	Transfers of Direct Costs	57xx	Curriculum Lab Usage & Food Service Transfers	37,503	33,372	50,000	50,000
219	Professional/Consulting and Operating Services	58xx	Legal, Election & Audit Costs; Consultants; Field Trips; Transportation, etc	3,719,221	3,362,752	1,592,464	1,492,464
220	Communications	59xx	Postage; Phone, Fax, Cable and Data Lines	167,455	171,242	204,427	204,427
221	Subtotal - Operating Services	5xxx		6,217,237	5,802,077	4,050,641	3,950,641
222							
223	Land Improvements	61xx	Athletic Field/Parking Lot Improvements	83,815	176,699	-	-
224	Buildings and Improvements to Buildings	62xx	Carpeting; LED Lighting Project; Classroom Renovations	224,071	174,538	50,000	50,000
225	Equipment	64xx	Chormebooks; Classroom Furniture, HVAC Equipment	290,109	258,825	260,000	160,000
226	Subtotal - Equipment	6xxx		597,995	610,062	310,000	210,000

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1							
2							
227							
228	Tuition/Excess Costs	71xx	LACOE; SELPA Excess Cost	471,041	508,153	145,000	145,000
229	Debt Service	74xx	COP Debt Service Payment - Offset by Barth Donation through July 2021	394,823	364,651	412,775	463,000
230	Subtotal - Other Outgo			865,864	872,804	557,775	608,000
231							
232	Transfers of Indirect Cost	73xx	Established Rates Charged to Categorical Programs to Offset General Fund Costs (Accounting, Utilities, etc.)	-	(24,736)	-	-
233	Subtotal - Indirect Support	73xx		-	(24,736)	-	-
234	TOTAL EXPENDITURES			43,377,883	43,918,805	43,222,294	42,522,667
235							
236	Excess/(Deficiency) of Revenue over Expenditures			(1,423,105)	348,127	(1,525,204)	(217,216)
237							
238	Other Financing Sources/Uses						
240	Transfer to Health & Welfare Fund	Fd 17.0	Based on Negotiated Agreements with SMTA and CSEA	(6,029)	-	9,909	-
241	Transfer in from Deferred Maintenance Fund	Fd 14.0	Transfer of Funds to Bridge Difference between Revenues and Expenditures	-	-	300,000	-
242	Transfer in from Cash Flow Fund	Fd 17.2	Transfer of Funds to Bridge Difference between Revenues and Expenditures	1,200,000	695,000	1,306,850	-
243	Transfer to Capital Projects Fund	Fd 40.0		(15,500)	(15,500)	(15,500)	(15,500)
244	Contribution to Special Education	65000.0	General Funds Contributed to Special Education	-	-	-	-
245	Contribution to Maintenance & Operations	81500.0	Maintenance and Operations charged to Restricted Program based on State Accounting Standards	-	-	-	-
246	TOTAL OTHER SOURCES/(USES)			1,178,471	679,500	1,601,259	(15,500)
247							
248	Net Increase/(Decrease) in Fund Balance		The Difference between Revenues and the Sum of Expenditures and Other Uses	(244,634)	1,027,627	76,055	(232,716)
249							
250	Projected Beginning Balance - July 1		Prior Year Ending Balance = Current Year Beginning Balance	2,752,417	2,507,783	3,549,602	3,625,657
251	Restatement			-	14,192	-	-
252							
253	Projected Ending Balance - June 30		Beginning Balance plus Revenues less Expenditures and Other Sources/uses	2,507,783	3,549,602	3,625,657	3,392,941
254							
255	Components of Ending Fund Balance						
256	Designated for Economic Uncertainties Percentage		Required Percentage for Districts 1000 - 5000 ADA	3.00%	3.00%	3.00%	3.00%
257	Designated for Economic Uncertainties		3% of Total Expenditures and Transfers Out	1,301,982	1,318,029	1,297,134	1,276,145
258	Assigned for Carryover - School Site Donations		School Site Donations from Parents, PTA/PTSA, etc.	1,097,997	2,128,434	2,225,384	2,013,657
260	Assigned Balance - Gap Funding 20/21 (Gross)		Restrict their new LCFF Funding until the State Adopts its Budget	-	-	-	-
261	Revolving Fund		payroll corrections, etc. Audited by the Independent Auditor Annually.	100,000	100,000	100,000	100,000
262	Warehouse Stores		The Value of Goods in the Warehouse at Year End	7,804	3,139	3,139	3,139
263							
264	Unappropriated Amount			-	-	-	-