

**2020-21 SECOND INTERIM ASSUMPTION GUIDELINES  
(AS OF JANUARY 2021)**

**PROJECTIONS  
FOR  
FISCAL YEARS 2020-21 THROUGH 2023-24**

The guidelines below are provided to assist you with projections for Fiscal Years 2020-21, 2021-22, 2022-23 and 2023-24

| <b>LCFF REVENUE</b>                            |               | <b>2020-21</b> | <b>2021-22</b> | <b>2022-23</b> | <b>2023-24</b> |
|--|---------------|----------------|----------------|----------------|----------------|
| Statutory COLA (based on DOF estimates)        |               | 2.31%          | 1.50%          | 2.98%          | 3.05%          |
| Recommended Funded COLA                        |               | 0.00%          | 3.84%          | 2.98%          | 3.05%          |
| School Services (SSC) Estimated Statutory COLA |               | 0.00%          | 3.84%          | 1.28%          | 1.61%          |
| <b>LOTTERY REVENUE</b>                         |               | <b>2020-21</b> | <b>2021-22</b> | <b>2022-23</b> | <b>2023-24</b> |
| Unrestricted per ADA                           |               | \$150          | \$150          | \$150          | \$150          |
| Restricted for Instructional Materials per ADA |               | \$49           | \$49           | \$49           | \$49           |
| Total Lottery Revenue per ADA                  |               | \$199          | \$199          | \$199          | \$199          |
| <b>MANDATED BLOCK GRANT</b>                    |               | <b>2020-21</b> | <b>2021-22</b> | <b>2022-23</b> | <b>2023-24</b> |
| Districts per ADA                              | Grades K - 8  | \$32.18        | \$32.66        | \$33.08        | \$33.61        |
|  | Grades 9 - 12 | \$61.94        | \$62.87        | \$63.67        | \$64.70        |
| Charters per ADA                               | Grades K - 8  | \$16.86        | \$17.11        | \$17.33        | \$17.61        |
|  | Grades 9 - 12 | \$46.87        | \$47.57        | \$48.18        | \$48.96        |
| <b>OTHER FACTORS</b>                           |               | <b>2020-21</b> | <b>2021-22</b> | <b>2022-23</b> | <b>2023-24</b> |
| CalSTRS Employer Rates                         |               | 16.15%         | 15.92%         | 18.00%         | 18.00%         |
| CalPERS Employer Rates                         |               | 20.70%         | 23.00%         | 26.30%         | 27.30%         |
| Interest Rate for 10-year Treasuries           |               | 0.98%          | 1.48%          | 1.65%          | 1.90%          |
| CA Consumer Price Index (CPI)                  |               | 1.44%          | 1.57%          | 1,82%          | 2.12%          |

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

BD Mtg: 03-09-21

| School Site                 | --2019/20 -- |                 | --2020/21 -- |                 | --2021/22 -- |                 | --2022/23 -- |                 | --2023/24 -- |                 | --2024/25 -- |                 |
|-----------------------------|--------------|-----------------|--------------|-----------------|--------------|-----------------|--------------|-----------------|--------------|-----------------|--------------|-----------------|
|                             | CBEDS        | P2 ADA          | CBEDS        | Proj. ADA       | Enroll       | Proj. ADA       | Enroll       | ADA             | Enroll       | ADA             | Enroll       | ADA             |
| <b>Carver Elementary</b>    |              |                 |              |                 |              |                 |              |                 |              |                 |              |                 |
| TK-K                        | 106          | 100.87          | 91           | 100.87          | 103          | 99.91           | 102          | 98.94           | 102          | 98.94           | 101          | 97.97           |
| 1                           | 94           | 91.42           | 108          | 91.42           | 91           | 88.27           | 103          | 99.91           | 102          | 98.94           | 102          | 98.94           |
| 2                           | 92           | 89.69           | 91           | 89.69           | 109          | 105.73          | 91           | 88.27           | 103          | 99.91           | 102          | 98.94           |
| 3                           | 98           | 95.74           | 99           | 95.74           | 92           | 89.24           | 109          | 105.73          | 91           | 88.27           | 103          | 99.91           |
| 4                           | 100          | 97.68           | 104          | 97.68           | 100          | 97.00           | 92           | 89.24           | 109          | 105.73          | 91           | 88.27           |
| 5                           | 116          | 112.55          | 102          | 112.55          | 102          | 98.94           | 100          | 97.00           | 92           | 89.24           | 109          | 105.73          |
|                             | <b>606</b>   | <b>587.95</b>   | <b>595</b>   | <b>587.95</b>   | <b>597</b>   | <b>579.09</b>   | <b>597</b>   | <b>579.09</b>   | <b>599</b>   | <b>581.03</b>   | <b>608</b>   | <b>589.76</b>   |
| <b>Valentine Elementary</b> |              |                 |              |                 |              |                 |              |                 |              |                 |              |                 |
| TK-K                        | 106          | 101.59          | 110          | 101.59          | 98           | 95.06           | 98           | 95.06           | 100          | 97.00           | 102          | 98.94           |
| 1                           | 94           | 90.85           | 88           | 90.85           | 110          | 106.70          | 98           | 95.06           | 98           | 95.06           | 100          | 97.00           |
| 2                           | 94           | 91.25           | 109          | 91.25           | 89           | 86.33           | 110          | 106.70          | 98           | 95.06           | 98           | 95.06           |
| 3                           | 95           | 93.97           | 96           | 93.97           | 107          | 103.79          | 89           | 86.33           | 110          | 106.70          | 98           | 95.06           |
| 4                           | 99           | 96.71           | 103          | 96.71           | 99           | 96.03           | 107          | 103.79          | 89           | 86.33           | 110          | 106.70          |
| 5                           | 86           | 84.08           | 103          | 84.08           | 98           | 95.06           | 99           | 96.03           | 107          | 103.79          | 89           | 86.33           |
|                             | <b>574</b>   | <b>558.45</b>   | <b>609</b>   | <b>558.45</b>   | <b>601</b>   | <b>582.97</b>   | <b>601</b>   | <b>582.97</b>   | <b>602</b>   | <b>583.94</b>   | <b>597</b>   | <b>579.09</b>   |
| <b>Huntington Middle</b>    |              |                 |              |                 |              |                 |              |                 |              |                 |              |                 |
| 6                           | 215          | 211.02          | 206          | 211.02          | 204          | 197.88          | 200          | 194.00          | 199          | 193.03          | 199          | 193.03          |
| 7                           | 233          | 227.81          | 220          | 227.81          | 201          | 194.97          | 204          | 197.88          | 200          | 194.00          | 199          | 193.03          |
| 8                           | 228          | 223.84          | 230          | 223.84          | 217          | 210.49          | 201          | 194.97          | 204          | 197.88          | 200          | 194.00          |
|                             | <b>676</b>   | <b>662.67</b>   | <b>656</b>   | <b>662.67</b>   | <b>622</b>   | <b>603.34</b>   | <b>605</b>   | <b>586.85</b>   | <b>603</b>   | <b>584.91</b>   | <b>598</b>   | <b>580.06</b>   |
| <b>San Marino High</b>      |              |                 |              |                 |              |                 |              |                 |              |                 |              |                 |
| 9                           | 223          | 217.13          | 209          | 217.13          | 228          | 221.16          | 217          | 210.49          | 201          | 194.97          | 204          | 197.88          |
| 10                          | 283          | 273.47          | 203          | 273.47          | 205          | 198.85          | 228          | 221.16          | 217          | 210.49          | 201          | 194.97          |
| 11                          | 273          | 265.62          | 269          | 265.62          | 200          | 194.00          | 205          | 198.85          | 228          | 221.16          | 217          | 210.49          |
| 12                          | 259          | 250.81          | 268          | 250.81          | 268          | 259.96          | 200          | 194.00          | 205          | 198.85          | 228          | 221.16          |
|                             | <b>1,038</b> | <b>1,007.03</b> | <b>949</b>   | <b>1,007.03</b> | <b>901</b>   | <b>873.97</b>   | <b>850</b>   | <b>824.50</b>   | <b>851</b>   | <b>825.47</b>   | <b>850</b>   | <b>824.50</b>   |
| <b>TOTAL K-12</b>           | <b>2,894</b> | <b>2,816.10</b> | <b>2,809</b> | <b>2,816.10</b> | <b>2,721</b> | <b>2,639.37</b> | <b>2,653</b> | <b>2,573.41</b> | <b>2,655</b> | <b>2,575.35</b> | <b>2,653</b> | <b>2,573.41</b> |
| <b>Home/Hospital</b>        |              | <b>0.62</b>     |              | <b>0.62</b>     |              |                 |              |                 |              |                 |              |                 |
| <b>SDC - ESY</b>            |              | <b>6.20</b>     |              | <b>6.20</b>     |              | <b>6.20</b>     |              | <b>6.20</b>     |              | <b>6.20</b>     |              | <b>6.20</b>     |
| <b>NPS - Annual</b>         | <b>15</b>    | <b>12.97</b>    | <b>12</b>    | <b>12.97</b>    | <b>12</b>    | <b>12.00</b>    | <b>12</b>    | <b>12.00</b>    | <b>12</b>    | <b>12.00</b>    | <b>12</b>    | <b>12.00</b>    |
| <b>County ADA</b>           | <b>7</b>     | <b>7.08</b>     | <b>7</b>     | <b>7.08</b>     | <b>7</b>     | <b>7.00</b>     | <b>7</b>     | <b>7.00</b>     | <b>7</b>     | <b>7.00</b>     | <b>7</b>     | <b>7.00</b>     |
| <b>TOTAL</b>                | <b>2,916</b> | <b>2,842.97</b> | <b>2,828</b> | <b>2,842.97</b> | <b>2,740</b> | <b>2,664.57</b> | <b>2,672</b> | <b>2,598.61</b> | <b>2,674</b> | <b>2,600.55</b> | <b>2,672</b> | <b>2,598.61</b> |

Note:

|                            |                        |                        |                        |                        |                        |                        |
|----------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| Greater of CY or PY P2 ADA | 2,888.85               | 2,822.92               | 2,822.92               | 2,645.57               | 2,579.61               | 2,581.55               |
| Annual NPS/County ADA      | 20.05                  | 20.05                  | 19.00                  | 19.00                  | 19.00                  | 19.00                  |
| <b>LCFF Funded ADA</b>     | <b><u>2,908.90</u></b> | <b><u>2,842.97</u></b> | <b><u>2,841.92</u></b> | <b><u>2,664.57</u></b> | <b><u>2,598.61</u></b> | <b><u>2,600.55</u></b> |

|               |              |                 |              |                 |              |                 |              |                 |              |                 |              |                 |
|---------------|--------------|-----------------|--------------|-----------------|--------------|-----------------|--------------|-----------------|--------------|-----------------|--------------|-----------------|
| <b>TOTALS</b> |              |                 |              |                 |              |                 |              |                 |              |                 |              |                 |
| <b>TK - 3</b> | 779          | 756.79          | 792          | 756.79          | 799          | 776.38          | 800          | 777.35          | 804          | 781.23          | 806          | 783.17          |
| <b>4 - 6</b>  | 616          | 603.37          | 618          | 603.37          | 603          | 586.24          | 598          | 581.39          | 596          | 579.45          | 598          | 581.39          |
| <b>7 - 8</b>  | 461          | 452.75          | 450          | 452.75          | 418          | 406.56          | 405          | 393.95          | 404          | 392.98          | 399          | 388.13          |
| <b>9 - 12</b> | 1,038        | 1,010.01        | 949          | 1,010.01        | 901          | 876.39          | 850          | 826.92          | 851          | 827.89          | 850          | 826.92          |
|               | <b>2,894</b> | <b>2,822.92</b> | <b>2,809</b> | <b>2,822.92</b> | <b>2,721</b> | <b>2,645.57</b> | <b>2,653</b> | <b>2,579.61</b> | <b>2,655</b> | <b>2,581.55</b> | <b>2,653</b> | <b>2,579.61</b> |

**SAN MARINO UNIFIED SCHOOL DISTRICT  
2020-21 Second Interim Budget Assumptions**

| <b>BUDGET ASSUMPTIONS</b>                         | <b>2019-20</b> | <b>2020-21*</b> | <b>2021-22*</b> | <b>2022-23*</b> |
|---|----------------|-----------------|-----------------|-----------------|
| <b><u>REVENUES</u></b>                            |                |                 |                 |                 |
| Projected CBEDS Enrollment                        | 2,909          | 2,821           | 2,733           | 2,665           |
| Projected Funded Average Daily Attendance         | 2,908.90       | 2,842.97        | 2,841.92        | 2,664.57        |
| COLA (%) (subject to change)                      | 3.26%          | 0.00%           | 3.84%           | 2.98%           |
| LCFF Base Grant K - 3 (per ADA)                   | \$7,702        | \$7,702         | \$7,998         | \$8,236         |
| LCFF Base Grant 4 - 6 (per ADA)                   | \$7,818        | \$7,818         | \$8,118         | \$8,360         |
| LCFF Base Grant 7 - 8 (per ADA)                   | \$8,050        | \$8,050         | \$8,359         | \$8,608         |
| LCFF Base Grant 9 - 12 (per ADA)                  | \$9,329        | \$9,329         | \$9,687         | \$9,976         |
| K-3 Grade Span Adjustment (per ADA)               | \$801          | \$801           | \$832           | \$857           |
| 9-12 Grade Span Adjustment (per ADA)              | \$243          | \$243           | \$252           | \$259           |
| LCFF Funding                                      | \$26,179,834   | \$25,594,961    | \$26,599,366    | \$25,631,847    |
| LCFF - Increase/Decrease in Funding               | \$12,802       | (\$584,873)     | \$1,004,405     | (\$967,519)     |
| Unduplicated Student Count                        | 444            | 458             | 458             | 458             |
| Unduplicated Student Percentage (Average)         | 15.17%         | 15.29%          | 16.03%          | 16.67%          |
| Proportionality Funding for Unduplicated Students | \$766,908      | \$753,842       | \$820,394       | \$820,875       |
| Education Protection Account (EPA)                | \$581,752      | \$569,688       | \$569,688       | \$569,688       |
| Unrestricted Lottery (per ADA)                    | \$153          | \$150           | \$150           | \$150           |
| Restricted Lottery (per ADA)                      | \$54           | \$49            | \$49            | \$49            |
| Mandated Block Grant                              | \$125,730      | \$121,614       | \$121,614       | \$121,614       |
| One-Time State Funding (Unrestricted)             | \$117,130      | \$0             | \$0             | \$0             |
| Special Education Funding                         | \$2,608,343    | \$2,749,822     | \$2,749,822     | \$2,749,822     |
| Parcel Tax Revenues (Measure R) 2025              | \$1,575,156    | \$1,580,600     | \$1,628,018     | \$1,676,859     |
| Parcel Tax Revenues (Measure E) 2021              | \$4,097,537    | \$4,115,478     | \$4,115,478     | \$4,115,478     |
| San Marino Schools Foundation Grant               | \$2,000,000    | \$2,000,000     | \$2,000,000     | \$2,000,000     |
| Use of District Facilities                        | \$358,998      | \$60,000        | \$60,000        | \$60,000        |
| Interest Earnings                                 | \$102,972      | \$20,000        | \$20,000        | \$20,000        |
|   |                |                 |                 |                 |

**SAN MARINO UNIFIED SCHOOL DISTRICT  
2020-21 Second Interim Budget Assumptions**

| <b>BUDGET ASSUMPTIONS</b>                    | <b>2019-20</b>   | <b>2020-21*</b>  | <b>2021-22*</b>   | <b>2022-23*</b>   |
|--|--|--|-------------------|-------------------|
| <b><u>EXPENDITURES/TRANSFERS OUT</u></b>     |  |  |                   |                   |
| Certificated SMTA Salaries                   | Step & Column;<br>182 Work Days for Teachers<br>184 days for Counselors  | Step & Column;<br>182 Work Days for Teachers<br>184 days for Counselors  | TBD               | TBD               |
| Classified CSEA/Non-Represented Salaries     | Step & Longevity   | Step & Longevity   | TBD               | TBD               |
| Management & Administrative Salaries         | Step   | Step   | TBD               | TBD               |
| Health Benefits - Major Medical              | For HMO Coverage,<br>District to contribute<br>100% for Employee Only;<br>70% for 2-Party and Family.<br>For PPO Coverage,<br>District to contribute<br>\$6,500 for Employee Only,<br>\$9,500 for 2-Party and<br>\$12,500 for Family | For HMO Coverage,<br>District to contribute<br>100% for Employee Only;<br>70% for 2-Party and Family.<br>For PPO Coverage,<br>District to contribute<br>\$6,500 for Employee Only,<br>\$9,500 for 2-Party and<br>\$12,500 for Family | TBD               | TBD               |
| Health Benefits - Other Medical              | District to fund Delta Dental<br>(employee only), Delta Care,<br>Vision, Life and Employee<br>Assistance Program   | District to fund Delta Dental<br>(employee only), Delta Care,<br>Vision, Life and Employee<br>Assistance Program   | TBD               | TBD               |
| Status of Bargaining Unit Negotiations       | SMTA - Settled<br>CSEA - Settled   | Pending  | Pending           | Pending           |
| STRS Employer share                          | 17.10%   | 16.15%   | 15.92%            | 18.00%            |
| PERS Employer share                          | 19.721%  | 20.700%  | 23.000%           | 26.300%           |
| School Sites - Textbook/Support Allocation   | \$125 per student  | \$125 per student  | \$125 per student | \$125 per student |
| School Sites - Restricted Lottery Allocation | \$25 per student   | \$25 per student   | \$25 per student  | \$25 per student  |
| Transfer to Food Services Fund (Fund 13.0)   | \$171,470  | \$0  | \$0               | \$0               |
| Reserve for Economic Uncertainties           | 3.00%  | 3.00%  | 3.00%             | 3.00%             |

**SAN MARINO UNIFIED SCHOOL DISTRICT**  
**2020-21 Proposed Line Item Budget Summary and Long Range Financial Projections**

*Second Interim*  
*Bd Mtg: 03-09-21*

|    | A   | G                               | L                              | M                                 | N                                     | O                               | P                              | Q                                 | R                                     | S                              | T                              | U                                 | V                                     | W                              | X                              | Y                                 | Z                                     | AA                             |
|----|---|---------------------------------|--------------------------------|-----------------------------------|---------------------------------------|---------------------------------|--------------------------------|-----------------------------------|---------------------------------------|--------------------------------|--------------------------------|-----------------------------------|---------------------------------------|--------------------------------|--------------------------------|-----------------------------------|---------------------------------------|--------------------------------|
| 1  |   | Unaudited<br>Actuals<br>2018-19 | Unrestricted                   | Special<br>Education              | Restricted                            | Unaudited<br>Actuals<br>2019-20 | Unrestricted                   | Special<br>Education              | Restricted                            | Projected<br>Budget<br>2020-21 | Unrestricted                   | Special<br>Education              | Restricted                            | Projected<br>Budget<br>2021-22 | Unrestricted                   | Special<br>Education              | Restricted                            | Projected<br>Budget<br>2022-23 |
| 2  |   |                                 |                                |                                   |                                       |                                 |                                |                                   |                                       |                                |                                |                                   |                                       |                                |                                |                                   |                                       |                                |
| 3  | Projected P2 Average Daily Attendance (ADA)             | 2,888.85                        | 2,767.67                       | 58.64                             |                                       | 2,826.31                        | 2,767.67                       | 55.25                             |                                       | 2,822.92                       | 2,590.57                       | 55.00                             |                                       | 2,645.57                       | 2,525.00                       | 55.00                             |                                       | 2,580.00                       |
| 4  | Plus Annual Non-Public School (NPS) ADA                 | 13.28                           |                                | 14.02                             |                                       | 14.02                           |                                | 12.97                             |                                       | 12.97                          |                                | 12.00                             |                                       | 12.00                          |                                | 12.00                             |                                       | 12.00                          |
| 5  | Plus Los Angeles County ADA                             | 7.02                            | 7.08                           |                                   |                                       | 7.08                            | 7.08                           |                                   |                                       | 7.08                           | 7.00                           |                                   |                                       | 7.00                           | 7.00                           |                                   |                                       | 7.00                           |
| 6  | Total Projected ADA                                     | 2,909.15                        | 2,774.75                       | 72.66                             | -                                     | 2,847.41                        | 2,774.75                       | 68.22                             | -                                     | 2,842.97                       | 2,597.57                       | 67.00                             | -                                     | 2,664.57                       | 2,532.00                       | 67.00                             | -                                     | 2,599.00                       |
| 7  |   |                                 |                                |                                   |                                       |                                 |                                |                                   |                                       |                                |                                |                                   |                                       |                                |                                |                                   |                                       |                                |
| 8  | CBEDS Enrollment Projection                             |                                 | SMUSD                          | NPS                               | County                                |                                 | SMUSD                          | NPS                               | County                                |                                | SMUSD                          | NPS                               | County                                |                                | SMUSD                          | NPS                               | County                                |                                |
| 9  | Grades TK - 3   | 754                             | 779                            |                                   |                                       | 779                             | 792                            | -                                 |                                       | 792                            | 794                            | -                                 |                                       | 794                            | 796                            | -                                 |                                       | 796                            |
| 10 | Grades 4 - 6  | 645                             | 616                            | 3                                 |                                       | 619                             | 618                            | 2                                 |                                       | 620                            | 601                            | -                                 |                                       | 601                            | 597                            | -                                 |                                       | 597                            |
| 11 | Grades 7 - 8  | 458                             | 461                            | 2                                 |                                       | 463                             | 450                            | -                                 |                                       | 450                            | 420                            | 2                                 |                                       | 422                            | 404                            | 2                                 |                                       | 406                            |
| 12 | Grades 9 - 12   | 1,110                           | 1,038                          | 10                                | 7                                     | 1,055                           | 949                            | 10                                | 7                                     | 966                            | 905                            | 10                                | 7                                     | 922                            | 854                            | 10                                | 7                                     | 871                            |
| 13 | Total CBEDS Enrollment Projection                       | 2,967                           | 2,894                          | 15                                | 7                                     | 2,916                           | 2,809                          | 12                                | 7                                     | 2,828                          | 2,720                          | 12                                | 7                                     | 2,739                          | 2,651                          | 12                                | 7                                     | 2,670                          |
| 14 |   |                                 |                                |                                   |                                       |                                 |                                |                                   |                                       |                                |                                |                                   |                                       |                                |                                |                                   |                                       |                                |
| 15 | Unduplicated ELL, Free/Reduced & Foster Youth Count     | 525                             | 444                            |                                   |                                       | 444                             | 458                            |                                   |                                       | 458                            | 458                            |                                   |                                       | 458                            | 458                            |                                   |                                       | 458                            |
| 16 | Percent over CBEDS                                      | 17.69%                          | 15.23%                         |                                   |                                       | 15.23%                          | 16.20%                         |                                   |                                       | 16.20%                         | 16.72%                         |                                   |                                       | 16.72%                         | 17.15%                         |                                   |                                       | 17.15%                         |
| 17 |   |                                 |                                |                                   |                                       |                                 |                                |                                   |                                       |                                |                                |                                   |                                       |                                |                                |                                   |                                       |                                |
| 18 | Projected Funded Average Daily Attendance (ADA)         |                                 | Projected<br>P2 ADA<br>Regular | Projected<br>P2 ADA<br>Special Ed | Projected<br>Annual ADA<br>NPS/County |                                 | Projected<br>P2 ADA<br>Regular | Projected<br>P2 ADA<br>Special Ed | Projected<br>Annual ADA<br>NPS/County |                                | Projected<br>P2 ADA<br>Regular | Projected<br>P2 ADA<br>Special Ed | Projected<br>Annual ADA<br>NPS/County |                                | Projected<br>P2 ADA<br>Regular | Projected<br>P2 ADA<br>Special Ed | Projected<br>Annual ADA<br>NPS/County |                                |
| 19 | Grades TK - 3   | 731.67                          | 728.15                         | 7.97                              | -                                     | 736.12                          | 743.49                         | 13.30                             | -                                     | 756.79                         | 743.49                         | 13.30                             | -                                     | 756.79                         | 764.38                         | 12.00                             | -                                     | 776.38                         |
| 20 | Grades 4 - 6  | 647.77                          | 613.88                         | 11.94                             | 2.09                                  | 627.91                          | 597.90                         | 5.47                              | 2.09                                  | 605.46                         | 597.90                         | 5.47                              | -                                     | 603.37                         | 580.24                         | 6.00                              | -                                     | 586.24                         |
| 21 | Grades 7 - 8  | 508.35                          | 434.60                         | 10.35                             | 0.90                                  | 445.85                          | 440.38                         | 12.37                             | 0.90                                  | 453.65                         | 440.38                         | 12.37                             | 2.00                                  | 454.75                         | 393.56                         | 13.00                             | 2.00                                  | 408.56                         |
| 22 | Grades 9 - 12   | 1,107.05                        | 1,063.35                       | 18.61                             | 17.06                                 | 1,099.02                        | 985.90                         | 24.11                             | 17.06                                 | 1,027.07                       | 985.90                         | 24.11                             | 17.00                                 | 1,027.01                       | 852.39                         | 24.00                             | 17.00                                 | 893.39                         |
| 23 | Total Funded ADA Projection                             | 2,994.84                        | 2,839.98                       | 48.87                             | 20.05                                 | 2,908.90                        | 2,767.67                       | 55.25                             | 20.05                                 | 2,842.97                       | 2,767.67                       | 55.25                             | 19.00                                 | 2,841.92                       | 2,590.57                       | 55.00                             | 19.00                                 | 2,664.57                       |
| 24 |   |                                 |                                |                                   |                                       |                                 |                                |                                   |                                       |                                |                                |                                   |                                       |                                |                                |                                   |                                       |                                |
| 25 | Projected COLA  | 3.700%                          | 3.260%                         |                                   |                                       | 3.260%                          | 0.000%                         |                                   |                                       | 0.000%                         | 3.840%                         |                                   |                                       | 3.840%                         | 2.980%                         |                                   |                                       | 2.980%                         |
| 26 |   |                                 |                                |                                   |                                       |                                 |                                |                                   |                                       |                                |                                |                                   |                                       |                                |                                |                                   |                                       |                                |
| 27 | Projected Base Grant                                    |                                 | PY Base                        | COLA                              |                                       |                                 | PY Base                        | COLA                              |                                       |                                | PY Base                        | COLA                              |                                       |                                | PY Base                        | COLA                              |                                       |                                |
| 28 | Grades TK - 3   | 7,459.00                        | 7,459.00                       | 243.00                            |                                       | 7,702.00                        | 7,702.00                       |                                   |                                       | 7,702.00                       | 7,702.00                       | 296.00                            |                                       | 7,998.00                       | 7,998.00                       | 238.00                            |                                       | 8,236.00                       |
| 29 | Grades 4 - 6  | 7,571.00                        | 7,571.00                       | 247.00                            |                                       | 7,818.00                        | 7,818.00                       |                                   |                                       | 7,818.00                       | 7,818.00                       | 300.00                            |                                       | 8,118.00                       | 8,118.00                       | 242.00                            |                                       | 8,360.00                       |
| 30 | Grades 7 - 8  | 7,796.00                        | 7,796.00                       | 254.00                            |                                       | 8,050.00                        | 8,050.00                       |                                   |                                       | 8,050.00                       | 8,050.00                       | 309.00                            |                                       | 8,359.00                       | 8,359.00                       | 249.00                            |                                       | 8,608.00                       |
| 31 | Grades 9 - 12   | 9,034.00                        | 9,034.00                       | 295.00                            |                                       | 9,329.00                        | 9,329.00                       |                                   |                                       | 9,329.00                       | 9,329.00                       | 358.00                            |                                       | 9,687.00                       | 9,687.00                       | 289.00                            |                                       | 9,976.00                       |
| 32 |   |                                 |                                |                                   |                                       |                                 |                                |                                   |                                       |                                |                                |                                   |                                       |                                |                                |                                   |                                       |                                |
| 33 | TARGET BASE GRANT                                       |                                 |                                |                                   |                                       |                                 |                                |                                   |                                       |                                |                                |                                   |                                       |                                |                                |                                   |                                       |                                |
| 34 | Grades TK - 3   | 5,457,527                       | 5,608,211                      | 61,385                            |                                       | 5,669,596                       | 5,726,360                      | 102,437                           |                                       | 5,828,797                      | 5,946,433                      | 106,373                           |                                       | 6,052,806                      | 6,295,434                      | 98,832                            |                                       | 6,394,266                      |
| 35 | Grades 4 - 6  | 4,904,267                       | 4,799,314                      | 109,687                           |                                       | 4,909,001                       | 4,674,382                      | 59,104                            |                                       | 4,733,486                      | 4,853,752                      | 44,405                            |                                       | 4,898,157                      | 4,850,806                      | 50,160                            |                                       | 4,900,966                      |
| 36 | Grades 7 - 8  | 3,963,097                       | 3,498,530                      | 90,563                            |                                       | 3,589,093                       | 3,545,059                      | 106,824                           |                                       | 3,651,883                      | 3,681,136                      | 120,119                           |                                       | 3,801,255                      | 3,387,764                      | 129,120                           |                                       | 3,516,884                      |
| 37 | Grades 9 - 12   | 10,001,090                      | 9,983,523                      | 269,235                           |                                       | 10,252,758                      | 9,263,510                      | 318,026                           |                                       | 9,581,536                      | 9,618,222                      | 330,424                           |                                       | 9,948,646                      | 8,573,275                      | 339,184                           |                                       | 8,912,459                      |
| 38 | TARGET - Base Grant                                     | 24,325,981                      | 23,889,578                     | 530,870                           |                                       | 24,420,448                      | 23,209,311                     | 586,391                           |                                       | 23,795,702                     | 24,099,543                     | 601,321                           |                                       | 24,700,864                     | 23,107,279                     | 617,296                           |                                       | 23,724,575                     |
| 39 |   |                                 |                                |                                   |                                       |                                 |                                |                                   |                                       |                                |                                |                                   |                                       |                                |                                |                                   |                                       |                                |
| 40 | TARGET GRADE SPAN ADJUSTMENTS                           |                                 |                                |                                   |                                       |                                 |                                |                                   |                                       |                                |                                |                                   |                                       |                                |                                |                                   |                                       |                                |
| 41 | TK - 3 Augmentation (Target Base Grant x 10.4%) (\$801) | 567,776                         | 583,248                        | 6,384                             |                                       | 589,632                         | 595,535                        | 10,653                            |                                       | 606,188                        | 618,584                        | 11,066                            |                                       | 629,650                        | 655,074                        | 10,284                            |                                       | 665,358                        |
| 42 | 9 - 12 Augmentation (Target Base Grant x 2.60%) (\$243) | 260,157                         | 260,114                        | 6,947                             |                                       | 267,061                         | 241,294                        | 8,284                             |                                       | 249,578                        | 250,211                        | 8,596                             |                                       | 258,807                        | 222,582                        | 8,806                             |                                       | 231,388                        |
| 43 | TARGET - Augmentation Grants                            | 827,933                         | 843,362                        | 13,331                            |                                       | 856,693                         | 836,829                        | 18,937                            |                                       | 855,766                        | 868,795                        | 19,662                            |                                       | 888,457                        | 877,656                        | 19,090                            |                                       | 896,746                        |
| 44 |   |                                 |                                |                                   |                                       |                                 |                                |                                   |                                       |                                |                                |                                   |                                       |                                |                                |                                   |                                       |                                |
| 45 | TARGET SUPPLEMENTAL GRANT                               |                                 |                                |                                   |                                       |                                 |                                |                                   |                                       |                                |                                |                                   |                                       |                                |                                |                                   |                                       |                                |
| 46 | Target Base + Target Augmentation Grant x 20%           | 5,030,783                       | 4,946,588                      | 108,840                           |                                       | 5,055,428                       | 4,809,228                      | 121,066                           |                                       | 4,930,294                      | 4,993,668                      | 124,197                           |                                       | 5,117,865                      | 4,796,987                      | 127,277                           |                                       | 4,924,264                      |
| 47 | Unduplicated Count Percentage - 3 yr Average            | 15.80%                          | 15.17%                         | 15.17%                            |                                       | 15.17%                          | 15.29%                         | 15.29%                            |                                       | 15.29%                         | 16.03%                         | 16.03%                            |                                       | 16.03%                         | 16.67%                         | 16.67%                            |                                       | 16.67%                         |
| 48 | TARGET - Supplemental Grant                             | 794,864                         | 750,397                        | 16,511                            |                                       | 766,908                         | 735,331                        | 18,511                            |                                       | 753,842                        | 800,485                        | 19,909                            |                                       | 820,394                        | 799,658                        | 21,217                            |                                       | 820,875                        |
| 49 |   |                                 |                                |                                   |                                       |                                 |                                |                                   |                                       |                                |                                |                                   |                                       |                                |                                |                                   |                                       |                                |

**SAN MARINO UNIFIED SCHOOL DISTRICT**  
**2020-21 Proposed Line Item Budget Summary and Long Range Financial Projections**

*Second Interim*  
*Bd Mtg: 03-09-21*

|    | A   | G                               | L                 | M                    | N              | O                               | P                 | Q                    | R                | S                              | T                 | U                    | V              | W                              | X                 | Y                    | Z              | AA                             |
|----|---|---------------------------------|-------------------|----------------------|----------------|---------------------------------|-------------------|----------------------|------------------|--------------------------------|-------------------|----------------------|----------------|--------------------------------|-------------------|----------------------|----------------|--------------------------------|
|    |   | Unaudited<br>Actuals<br>2018-19 | Unrestricted      | Special<br>Education | Restricted     | Unaudited<br>Actuals<br>2019-20 | Unrestricted      | Special<br>Education | Restricted       | Projected<br>Budget<br>2020-21 | Unrestricted      | Special<br>Education | Restricted     | Projected<br>Budget<br>2021-22 | Unrestricted      | Special<br>Education | Restricted     | Projected<br>Budget<br>2022-23 |
| 1  |   |                                 |                   |                      |                |                                 |                   |                      |                  |                                |                   |                      |                |                                |                   |                      |                |                                |
| 2  |   |                                 |                   |                      |                |                                 |                   |                      |                  |                                |                   |                      |                |                                |                   |                      |                |                                |
| 50 | <b>TARGET TRANSPORTATION &amp; TIIG GRANTS</b>                          |                                 |                   |                      |                |                                 |                   |                      |                  |                                |                   |                      |                |                                |                   |                      |                |                                |
| 51 | Transportation Grant  | 27,727                          |                   | 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           |                      |                | 161,924                        |
| 53 | <b>TARGET - Transportation/TIIG Grants</b>                              | <b>189,651</b>                  | <b>161,924</b>    | <b>27,727</b>        |                | <b>189,651</b>                  | <b>161,924</b>    | <b>27,727</b>        |                  | <b>189,651</b>                 | <b>161,924</b>    | <b>27,727</b>        |                | <b>189,651</b>                 | <b>161,924</b>    | <b>27,727</b>        |                | <b>189,651</b>                 |
| 54 |   |                                 |                   |                      |                |                                 |                   |                      |                  |                                |                   |                      |                |                                |                   |                      |                |                                |
| 55 | <b>Prior Year Adjustment</b>  | <b>28,603</b>                   | <b>(53,866)</b>   |                      |                | <b>(53,866)</b>                 |                   |                      |                  | -                              |                   |                      |                |                                |                   |                      |                |                                |
| 56 | <b>TOTAL LCFF FUNDING</b>   | <b>26,167,032</b>               | <b>25,591,395</b> | <b>588,439</b>       | -              | <b>26,179,834</b>               | <b>24,943,395</b> | <b>651,566</b>       | -                | <b>25,594,961</b>              | <b>25,930,747</b> | <b>668,619</b>       | -              | <b>26,599,366</b>              | <b>24,946,517</b> | <b>685,330</b>       | -              | <b>25,631,847</b>              |
| 57 |   |                                 |                   |                      |                |                                 |                   |                      |                  |                                |                   |                      |                |                                |                   |                      |                |                                |
| 58 | <u><b>Informational Only</b></u>  |                                 |                   |                      |                |                                 |                   |                      |                  |                                |                   |                      |                |                                |                   |                      |                |                                |
| 59 | Property Taxes  | 15,113,216                      | 15,477,480        |                      |                | 15,477,480                      | 16,063,919        |                      |                  | 16,063,919                     | 16,063,919        |                      |                | 16,063,919                     | 16,063,919        |                      |                | 16,063,919                     |
| 60 | EPA (Educational Protection Act)  | 1,037,383                       | 581,752           |                      |                | 581,752                         | 569,688           |                      |                  | 569,688                        | 569,688           |                      |                | 569,688                        | 569,688           |                      |                | 569,688                        |
| 61 | State Aid   | 10,016,433                      | 9,532,163         | 588,439              |                | 10,120,602                      | 8,309,788         | 651,566              |                  | 8,961,354                      | 9,297,140         | 668,619              |                | 9,965,759                      | 8,312,910         | 685,330              |                | 8,998,240                      |
| 62 | <b>Total Funded Revenue Limit/LCFF</b>                                  | <b>26,167,032</b>               | <b>25,591,395</b> | <b>588,439</b>       | -              | <b>26,179,834</b>               | <b>24,943,395</b> | <b>651,566</b>       | -                | <b>25,594,961</b>              | <b>25,930,747</b> | <b>668,619</b>       | -              | <b>26,599,366</b>              | <b>24,946,517</b> | <b>685,330</b>       | -              | <b>25,631,847</b>              |
| 63 |   |                                 |                   |                      |                |                                 |                   |                      |                  |                                |                   |                      |                |                                |                   |                      |                |                                |
| 64 | <b>Increase (Decrease) in Funding</b>                                   | <b>1,550,554</b>                |                   |                      |                | <b>12,802</b>                   |                   |                      |                  | <b>(584,873)</b>               |                   |                      |                | <b>1,004,405</b>               |                   |                      |                | <b>(967,519)</b>               |
| 65 |   |                                 |                   |                      |                |                                 |                   |                      |                  |                                |                   |                      |                |                                |                   |                      |                |                                |
| 66 | <b>LCAP Proportionality Percentage Calculation (Informational Only)</b> |                                 |                   |                      |                |                                 |                   |                      |                  |                                |                   |                      |                |                                |                   |                      |                |                                |
| 67 | Current Year LCFF Funding   | 26,167,032                      |                   |                      |                | 26,179,834                      |                   |                      |                  | 25,594,961                     |                   |                      |                | 26,599,366                     |                   |                      |                | 25,631,847                     |
| 68 | Transportation and TIIG Funding   | 189,651                         |                   |                      |                | 189,651                         |                   |                      |                  | 189,651                        |                   |                      |                | 189,651                        |                   |                      |                | 189,651                        |
| 69 | Supplemental Concentration Grant at Target                              | 794,864                         |                   |                      |                | 766,908                         |                   |                      |                  | 753,842                        |                   |                      |                | 820,394                        |                   |                      |                | 820,875                        |
| 70 | Prior Year Funds spent on Unduplicated Students                         | 692,472                         |                   |                      |                | 807,147                         |                   |                      |                  | 766,908                        |                   |                      |                | 753,842                        |                   |                      |                | 820,394                        |
| 71 | <b>INCREASE IN SUPPLEMENTAL GRANT</b>                                   | 102,392                         |                   |                      |                | (40,239)                        |                   |                      |                  | (13,066)                       |                   |                      |                | 66,552                         |                   |                      |                | 481                            |
| 72 |   |                                 |                   |                      |                |                                 |                   |                      |                  |                                |                   |                      |                |                                |                   |                      |                |                                |
| 73 | <b>TOTAL SUPPLEMENTAL GRANT FUNDING</b>                                 | <b>794,864</b>                  |                   |                      |                | <b>766,908</b>                  |                   |                      |                  | <b>753,842</b>                 |                   |                      |                | <b>820,394</b>                 |                   |                      |                | <b>820,875</b>                 |
| 74 | Current Year Funding Available for all Students                         | 25,182,517                      |                   |                      |                | 25,223,275                      |                   |                      |                  | 24,651,468                     |                   |                      |                | 25,589,321                     |                   |                      |                | 24,621,321                     |
| 75 | <b>PROPORTIONALITY PERCENTAGE FOR UNDUPLICATE</b>                       | <b>3.16%</b>                    |                   |                      |                | <b>3.04%</b>                    |                   |                      |                  | <b>3.06%</b>                   |                   |                      |                | <b>3.21%</b>                   |                   |                      |                | <b>3.33%</b>                   |
| 76 |   |                                 |                   |                      |                |                                 |                   |                      |                  |                                |                   |                      |                |                                |                   |                      |                |                                |
| 77 | <u><b>Projected Federal Income</b></u>                                  |                                 |                   |                      |                |                                 |                   |                      |                  |                                |                   |                      |                |                                |                   |                      |                |                                |
| 78 | CARES Act Funding   | -                               |                   |                      | 30,327         | 30,327                          |                   |                      | 223,130          | 223,130                        |                   |                      | -              | -                              |                   |                      | -              | -                              |
| 79 | Learning Loss Mitigation Funds (Federal Funds)                          | -                               |                   |                      | 1,969          | 1,969                           |                   |                      | 878,564          | 878,564                        |                   |                      | -              | -                              |                   |                      | -              | -                              |
| 80 | Special Ed - Local Assistance   | 527,938                         |                   | 531,214              |                | 531,214                         |                   | 514,752              |                  | 514,752                        |                   | 514,752              |                | 514,752                        |                   | 514,752              |                | 514,752                        |
| 81 | Special Ed - Federal Preschool  | 6,648                           |                   | 6,367                |                | 6,367                           |                   | 4,279                |                  | 4,279                          |                   | 4,279                |                | 4,279                          |                   | 4,279                |                | 4,279                          |
| 82 | Special Ed - Mental Health Funding                                      | 33,551                          |                   | 32,881               |                | 32,881                          |                   | 32,170               |                  | 32,170                         |                   | 32,170               |                | 32,170                         |                   | 32,170               |                | 32,170                         |
| 83 | Special Ed - Preschool Staff Development                                | 68                              |                   | 64                   |                | 64                              |                   | 44                   |                  | 44                             |                   | 44                   |                | 44                             |                   | 44                   |                | 44                             |
| 84 | Title I   | 316,206                         |                   |                      | 258,711        | 258,711                         |                   | 363,261              |                  | 363,261                        |                   |                      | 302,633        | 302,633                        |                   |                      | 302,633        | 302,633                        |
| 85 | Title II - Teacher Quality  | 68,601                          |                   |                      | 59,443         | 59,443                          |                   | 65,564               |                  | 65,564                         |                   |                      | 65,564         | 65,564                         |                   |                      | 65,564         | 65,564                         |
| 86 | Title III - Immigrant Student Program                                   | 22,325                          |                   |                      | -              | -                               |                   | -                    |                  | -                              |                   |                      | -              | -                              |                   |                      | -              | -                              |
| 87 | Title III - English Learner Student Program                             | 32,260                          |                   |                      | 38,870         | 38,870                          |                   | 31,574               |                  | 31,574                         |                   |                      | 31,574         | 31,574                         |                   |                      | 31,574         | 31,574                         |
| 88 | Title IV - Student Support/Academic Achievement                         | 14,385                          |                   |                      | 16,930         | 16,930                          |                   | 30,440               |                  | 30,440                         |                   |                      | 22,679         | 22,679                         |                   |                      | 22,679         | 22,679                         |
| 89 | <b>TOTAL PROJECTED FEDERAL REVENUE</b>                                  | <b>1,021,982</b>                | -                 | <b>570,526</b>       | <b>406,250</b> | <b>976,776</b>                  | -                 | <b>551,245</b>       | <b>1,592,533</b> | <b>2,143,778</b>               | -                 | <b>551,245</b>       | <b>422,450</b> | <b>973,695</b>                 | -                 | <b>551,245</b>       | <b>422,450</b> | <b>973,695</b>                 |
| 90 |   |                                 |                   |                      |                |                                 |                   |                      |                  |                                |                   |                      |                |                                |                   |                      |                |                                |

**SAN MARINO UNIFIED SCHOOL DISTRICT**  
**2020-21 Proposed Line Item Budget Summary and Long Range Financial Projections**

*Second Interim*  
*Bd Mtg: 03-09-21*

|     | A   | G                               | L                | M                    | N                | O                               | P                | Q                    | R                | S                              | T                | U                    | V                | W                              | X                | Y                    | Z                | AA                             |
|-----|---|---------------------------------|------------------|----------------------|------------------|---------------------------------|------------------|----------------------|------------------|--------------------------------|------------------|----------------------|------------------|--------------------------------|------------------|----------------------|------------------|--------------------------------|
|     |   | Unaudited<br>Actuals<br>2018-19 | Unrestricted     | Special<br>Education | Restricted       | Unaudited<br>Actuals<br>2019-20 | Unrestricted     | Special<br>Education | Restricted       | Projected<br>Budget<br>2020-21 | Unrestricted     | Special<br>Education | Restricted       | Projected<br>Budget<br>2021-22 | Unrestricted     | Special<br>Education | Restricted       | Projected<br>Budget<br>2022-23 |
| 1   |   |                                 |                  |                      |                  |                                 |                  |                      |                  |                                |                  |                      |                  |                                |                  |                      |                  |                                |
| 2   |   |                                 |                  |                      |                  |                                 |                  |                      |                  |                                |                  |                      |                  |                                |                  |                      |                  |                                |
| 91  | <b>Projected Other State Revenue</b>                |                                 |                  |                      |                  |                                 |                  |                      |                  |                                |                  |                      |                  |                                |                  |                      |                  |                                |
| 92  | Mandate Block Grant                                 | 124,523                         | 125,730          |                      |                  | 125,730                         | 121,614          |                      |                  | 121,614                        | 121,614          |                      |                  | 121,614                        | 121,614          |                      |                  | 121,614                        |
| 93  | Lottery Revenue                                     | 718,833                         | 457,411          |                      | 164,108          | 621,519                         | 443,373          |                      | 138,447          | 581,820                        | 437,107          |                      | 142,788          | 579,895                        | 426,140          |                      | 139,206          | 565,346                        |
| 94  | Misc. State Income                                  | 7,586                           | 9,248            |                      |                  | 9,248                           |                  |                      |                  | -                              |                  |                      |                  | -                              |                  |                      |                  | -                              |
| 95  | Discretionary One-Time Funding                      | 549,946                         |                  | -                    |                  | -                               |                  | -                    |                  | -                              |                  | -                    |                  | -                              |                  | -                    |                  | -                              |
| 96  | Sp Ed Early Intervention PK Grant                   | -                               | 117,130          | -                    |                  | 117,130                         |                  | -                    |                  | -                              |                  | -                    |                  | -                              |                  | -                    |                  | -                              |
| 97  | Special Ed - Mental Health Funding                  | 178,235                         |                  | 183,490              |                  | 183,490                         |                  | 175,507              |                  | 175,507                        |                  | 175,507              |                  | 175,507                        |                  | 175,507              |                  | 175,507                        |
| 98  | Classified Employees Professional Development Grant | 23,998                          |                  | -                    |                  | -                               |                  | -                    |                  | -                              |                  | -                    |                  | -                              |                  | -                    |                  | -                              |
| 99  | SB117 - COVID Funds                                 | -                               |                  | -                    | 50,416           | 50,416                          |                  | -                    |                  | -                              |                  | -                    |                  | -                              |                  | -                    |                  | -                              |
| 100 | Learning Loss Mitigation Funds (Prop 98)            | -                               |                  |                      |                  | -                               |                  |                      | 223,016          | 223,016                        |                  |                      | -                | -                              |                  |                      | -                | -                              |
| 101 | Low Performing Students Block Grant                 | 21,737                          |                  | -                    | 22,219           | 22,219                          |                  | -                    |                  | -                              |                  | -                    |                  | -                              |                  | -                    |                  | -                              |
| 102 | STRS on Behalf (Accounting Entry Only)              | 1,457,945                       |                  |                      | 1,457,945        | 1,457,945                       |                  |                      | 1,457,945        | 1,457,945                      |                  |                      | 1,457,945        | 1,457,945                      |                  |                      | 1,457,945        | 1,457,945                      |
| 103 | <b>TOTAL PROJECTED OTHER STATE REVENUE</b>          | <b>3,082,803</b>                | <b>709,519</b>   | <b>183,490</b>       | <b>1,694,688</b> | <b>2,587,697</b>                | <b>564,987</b>   | <b>175,507</b>       | <b>1,819,408</b> | <b>2,559,902</b>               | <b>558,721</b>   | <b>175,507</b>       | <b>1,600,733</b> | <b>2,334,961</b>               | <b>547,754</b>   | <b>175,507</b>       | <b>1,597,151</b> | <b>2,320,412</b>               |
| 104 |   |                                 |                  |                      |                  |                                 |                  |                      |                  |                                |                  |                      |                  |                                |                  |                      |                  |                                |
| 105 | <b>Projected Other Local Revenue</b>                |                                 |                  |                      |                  |                                 |                  |                      |                  |                                |                  |                      |                  |                                |                  |                      |                  |                                |
| 106 | Special Education - Master Plan                     | 1,601,969                       |                  | 1,619,812            |                  | 1,619,812                       |                  | 1,800,332            |                  | 1,800,332                      |                  | 1,800,332            |                  | 1,800,332                      |                  | 1,800,332            |                  | 1,800,332                      |
| 107 | SELPA Reimbursement (Regional Programs)             | 900,508                         |                  | 988,531              |                  | 988,531                         |                  | 949,490              |                  | 949,490                        |                  | 949,490              |                  | 949,490                        |                  | 949,490              |                  | 949,490                        |
| 108 | <b>Subtotal - Special Education Funds</b>           | <b>2,502,477</b>                | <b>-</b>         | <b>2,608,343</b>     | <b>-</b>         | <b>2,608,343</b>                | <b>-</b>         | <b>2,749,822</b>     | <b>-</b>         | <b>2,749,822</b>               | <b>-</b>         | <b>2,749,822</b>     | <b>-</b>         | <b>2,749,822</b>               | <b>-</b>         | <b>2,749,822</b>     | <b>-</b>         | <b>2,749,822</b>               |
| 109 |   |                                 |                  |                      |                  |                                 |                  |                      |                  |                                |                  |                      |                  |                                |                  |                      |                  |                                |
| 110 | Parcel Tax Revenue - Measure E (2021)               | 4,116,011                       | 4,097,537        |                      |                  | 4,097,537                       | 4,115,478        |                      |                  | 4,115,478                      | 4,115,478        |                      |                  | 4,115,478                      | 4,115,478        |                      |                  | 4,115,478                      |
| 111 | Parcel Tax Revenue - Measure R (2019)               | 1,629,897                       | 1,575,156        |                      |                  | 1,575,156                       | 1,580,600        |                      |                  | 1,580,600                      | 1,628,018        |                      |                  | 1,628,018                      | 1,676,859        |                      |                  | 1,676,859                      |
| 112 | <b>Subtotal - Parcel Tax Funds</b>                  | <b>5,745,908</b>                | <b>5,672,693</b> | <b>-</b>             | <b>-</b>         | <b>5,672,693</b>                | <b>5,696,078</b> | <b>-</b>             | <b>-</b>         | <b>5,696,078</b>               | <b>5,743,496</b> | <b>-</b>             | <b>-</b>         | <b>5,743,496</b>               | <b>5,792,337</b> | <b>-</b>             | <b>-</b>         | <b>5,792,337</b>               |
| 113 |   |                                 |                  |                      |                  |                                 |                  |                      |                  |                                |                  |                      |                  |                                |                  |                      |                  |                                |
| 114 | Use of Facilities - Chinese School of San Marino    | 101,741                         | 82,377           |                      |                  | 82,377                          | -                |                      |                  | -                              | -                |                      |                  | -                              | -                |                      |                  | -                              |
| 115 | Use of Facilities - City of San Marino (Pool Use)   | 21,586                          | 12,875           |                      |                  | 12,875                          | -                |                      |                  | -                              | -                |                      |                  | -                              | -                |                      |                  | -                              |
| 116 | Use of Facilities - City of San Marino (Facilities) | 15,264                          | 78,287           |                      |                  | 78,287                          | 35,000           |                      |                  | 35,000                         | 35,000           |                      |                  | 35,000                         | 35,000           |                      |                  | 35,000                         |
| 117 | Use of Facilities - Crown City United Soccer        | 15,500                          | 15,500           |                      |                  | 15,500                          | -                |                      |                  | -                              | -                |                      |                  | -                              | -                |                      |                  | -                              |
| 118 | Use of Facilities - PTAffiliates                    | 95,000                          | 95,000           |                      |                  | 95,000                          | -                |                      |                  | -                              | -                |                      |                  | -                              | -                |                      |                  | -                              |
| 119 | Use of Facilities - Other Facility Users            | 65,631                          | 74,959           |                      |                  | 74,959                          | 25,000           |                      |                  | 25,000                         | 25,000           |                      |                  | 25,000                         | 25,000           |                      |                  | 25,000                         |
| 120 | <b>Subtotal - Facility Use Income</b>               | <b>314,722</b>                  | <b>358,998</b>   | <b>-</b>             | <b>-</b>         | <b>358,998</b>                  | <b>60,000</b>    | <b>-</b>             | <b>-</b>         | <b>60,000</b>                  | <b>60,000</b>    | <b>-</b>             | <b>-</b>         | <b>60,000</b>                  | <b>60,000</b>    | <b>-</b>             | <b>-</b>         | <b>60,000</b>                  |
| 121 |   |                                 |                  |                      |                  |                                 |                  |                      |                  |                                |                  |                      |                  |                                |                  |                      |                  |                                |
| 122 | Interest Earnings                                   | 107,201                         | 102,972          |                      |                  | 102,972                         | 20,000           |                      |                  | 20,000                         | 20,000           |                      |                  | 20,000                         | 20,000           |                      |                  | 20,000                         |
| 123 | <b>Subtotal - Interest Income</b>                   | <b>107,201</b>                  | <b>102,972</b>   | <b>-</b>             | <b>-</b>         | <b>102,972</b>                  | <b>20,000</b>    | <b>-</b>             | <b>-</b>         | <b>20,000</b>                  | <b>20,000</b>    | <b>-</b>             | <b>-</b>         | <b>20,000</b>                  | <b>20,000</b>    | <b>-</b>             | <b>-</b>         | <b>20,000</b>                  |
| 124 |   |                                 |                  |                      |                  |                                 |                  |                      |                  |                                |                  |                      |                  |                                |                  |                      |                  |                                |
| 125 | SMSF Annual Campaign Grant                          | 2,000,000                       | 2,000,000        |                      |                  | 2,000,000                       | 2,000,000        |                      |                  | 2,000,000                      | 2,000,000        |                      |                  | 2,000,000                      | 2,000,000        |                      |                  | 2,000,000                      |
| 126 | SMSF Supplemental Grant - 2017/18                   | 104,000                         | -                |                      |                  | -                               | -                |                      |                  | -                              | -                |                      |                  | -                              | -                |                      |                  | -                              |
| 127 | SMSF Supplemental Grant - 2018/19                   | 35,000                          | -                |                      |                  | -                               | -                |                      |                  | -                              | -                |                      |                  | -                              | -                |                      |                  | -                              |
| 128 | SMSF Supplemental Grant - HMS BAC Sound System      | -                               | -                |                      | 25,203           | 25,203                          | -                |                      |                  | -                              | -                |                      |                  | -                              | -                |                      |                  | -                              |
| 129 | SMSF We Are San Marino Campaign                     | -                               | -                |                      |                  | -                               | 1,222,567        |                      |                  | 1,222,567                      | -                |                      |                  | -                              | -                |                      |                  | -                              |
| 130 | SMSF Supplemental Grant - Elementary VAPA           | 4,644                           |                  |                      | 6,216            | 6,216                           |                  |                      | -                | -                              |                  |                      | -                | -                              |                  |                      | -                | -                              |
| 131 | <b>Subtotal - SMSF Funds</b>                        | <b>2,143,644</b>                | <b>2,000,000</b> | <b>-</b>             | <b>31,419</b>    | <b>2,031,419</b>                | <b>3,222,567</b> | <b>-</b>             | <b>-</b>         | <b>3,222,567</b>               | <b>2,000,000</b> | <b>-</b>             | <b>-</b>         | <b>2,000,000</b>               | <b>2,000,000</b> | <b>-</b>             | <b>-</b>         | <b>2,000,000</b>               |
| 132 |   |                                 |                  |                      |                  |                                 |                  |                      |                  |                                |                  |                      |                  |                                |                  |                      |                  |                                |

**SAN MARINO UNIFIED SCHOOL DISTRICT**  
**2020-21 Proposed Line Item Budget Summary and Long Range Financial Projections**

*Second Interim*  
*Bd Mtg: 03-09-21*

|     | A  | G                               | L            | M                    | N          | O                               | P            | Q                    | R          | S                              | T            | U                    | V          | W                              | X            | Y                    | Z          | AA                             |
|-----|--|---------------------------------|--------------|----------------------|------------|---------------------------------|--------------|----------------------|------------|--------------------------------|--------------|----------------------|------------|--------------------------------|--------------|----------------------|------------|--------------------------------|
| 1   |  | Unaudited<br>Actuals<br>2018-19 | Unrestricted | Special<br>Education | Restricted | Unaudited<br>Actuals<br>2019-20 | Unrestricted | Special<br>Education | Restricted | Projected<br>Budget<br>2020-21 | Unrestricted | Special<br>Education | Restricted | Projected<br>Budget<br>2021-22 | Unrestricted | Special<br>Education | Restricted | Projected<br>Budget<br>2022-23 |
| 2   |  |                                 |              |                      |            |                                 |              |                      |            |                                |              |                      |            |                                |              |                      |            |                                |
| 133 | Parent Donations                                 | 522,235                         |              |                      | 471,643    | 471,643                         |              |                      | 358,468    | 358,468                        |              |                      | 358,468    | 358,468                        |              |                      | 358,468    | 358,468                        |
| 134 | Donations - HMS ASB                              | 625,645                         |              |                      | 293,865    | 293,865                         |              |                      | 38,825     | 38,825                         |              |                      | 38,825     | 38,825                         |              |                      | 38,825     | 38,825                         |
| 135 | Donations - SMHS ASB                             | 38,110                          |              |                      | 93,794     | 93,794                          |              |                      | -          | -                              |              |                      | -          | -                              |              |                      | -          | -                              |
| 136 | Donations - Curriculum Lab                       | 7,326                           |              |                      | -          | -                               |              |                      | -          | -                              |              |                      | -          | -                              |              |                      | -          | -                              |
| 137 | Donations - Talent Bank                          | 91,900                          |              |                      | 91,665     | 91,665                          |              |                      | -          | -                              |              |                      | -          | -                              |              |                      | -          | -                              |
| 138 | Donations - PTA Council (Curr Lab)               | 21,244                          |              |                      | -          | -                               |              |                      | -          | -                              |              |                      | -          | -                              |              |                      | -          | -                              |
| 139 | Donations - Carver PTA                           | 251,194                         |              |                      | 320,843    | 320,843                         |              |                      | 41,838     | 41,838                         |              |                      | 41,838     | 41,838                         |              |                      | 41,838     | 41,838                         |
| 140 | Donations - Carver Enrichment                    | 40,514                          |              |                      | 5,486      | 5,486                           |              |                      | 9,028      | 9,028                          |              |                      | 9,028      | 9,028                          |              |                      | 9,028      | 9,028                          |
| 141 | Donations - Valentine PTA                        | 243,680                         |              |                      | 283,492    | 283,492                         |              |                      | 195,537    | 195,537                        |              |                      | 195,537    | 195,537                        |              |                      | 195,537    | 195,537                        |
| 142 | Donations - Huntington PTA                       | 239,750                         |              |                      | 106,959    | 106,959                         |              |                      | 48,414     | 48,414                         |              |                      | 48,414     | 48,414                         |              |                      | 48,414     | 48,414                         |
| 143 | Donations - Huntington ASB                       | 5,632                           |              |                      | 28,514     | 28,514                          |              |                      | -          | -                              |              |                      | -          | -                              |              |                      | -          | -                              |
| 144 | Donations - SMHS PTSA                            | 71,681                          |              |                      | 94,514     | 94,514                          |              |                      | 10,115     | 10,115                         |              |                      | 10,115     | 10,115                         |              |                      | 10,115     | 10,115                         |
| 145 | Donations - SMHS ASB                             | 16,830                          |              |                      | 8,495      | 8,495                           |              |                      | 3,480      | 3,480                          |              |                      | 3,480      | 3,480                          |              |                      | 3,480      | 3,480                          |
| 146 | Subtotal - Parent Donations                      | 2,175,741                       | -            | -                    | 1,799,270  | 1,799,270                       | -            | -                    | 705,705    | 705,705                        | -            | -                    | 705,705    | 705,705                        | -            | -                    | 705,705    | 705,705                        |
| 147 |  |                                 |              |                      |            |                                 |              |                      |            |                                |              |                      |            |                                |              |                      |            |                                |
| 148 | Other Donations                                  | 34,525                          | 34,913       |                      | 163,971    | 198,884                         | -            |                      |            | -                              | -            |                      | -          | -                              | -            |                      |            | -                              |
| 149 | Donations - COP Debt Services (July 2018 - 2021) | 364,651                         | 411,836      |                      |            | 411,836                         | 463,000      |                      |            | 463,000                        | -            |                      | -          | -                              | -            |                      |            | -                              |
| 150 | JPA Reimbursements                               | 450,113                         |              |                      |            | -                               |              |                      |            | -                              |              |                      | -          | -                              |              |                      |            | -                              |
| 151 | OPEB - PARS 115 Trust Funds                      | 36,133                          |              |                      |            | -                               | -            |                      |            | -                              | -            |                      | -          | -                              | -            |                      |            | -                              |
| 152 | Partnership for Awareness - Wellness Grant       | 10,000                          | -            |                      |            | -                               | -            |                      |            | -                              | -            |                      | -          | -                              | -            |                      |            | -                              |
| 153 | City of San Marino Grant - Prop A Transportation | 110,000                         |              |                      | 110,000    | 110,000                         |              |                      | 50,000     | 50,000                         |              |                      | 110,000    | 110,000                        |              |                      | 110,000    | 110,000                        |
| 154 | Subtotal - Misc. Income                          | 1,005,422                       | 446,749      | -                    | 273,971    | 720,720                         | 463,000      | -                    | 50,000     | 513,000                        | -            | -                    | 110,000    | 110,000                        | -            | -                    | 110,000    | 110,000                        |
| 155 | TOTAL PROJECTED OTHER LOCAL REVENUE              | 13,995,115                      | 8,581,412    | 2,608,343            | 2,104,660  | 13,294,415                      | 9,461,645    | 2,749,822            | 755,705    | 12,967,172                     | 7,823,496    | 2,749,822            | 815,705    | 11,389,023                     | 7,872,337    | 2,749,822            | 815,705    | 11,437,864                     |
| 156 | TOTAL PROJECTED REVENUE                          | 44,266,932                      | 34,882,326   | 3,950,798            | 4,205,598  | 43,038,722                      | 34,970,027   | 4,128,140            | 4,167,646  | 43,265,813                     | 34,312,964   | 4,145,193            | 2,838,888  | 41,297,045                     | 33,366,608   | 4,161,904            | 2,835,306  | 40,363,818                     |
| 157 |  |                                 |              |                      |            |                                 |              |                      |            |                                |              |                      |            |                                |              |                      |            |                                |
| 158 | Projected Expenditures                           |                                 |              |                      |            |                                 |              |                      |            |                                |              |                      |            |                                |              |                      |            |                                |
| 159 | Teachers' Salaries                               | 14,106,662                      | 12,264,864   | 1,458,889            | 323,363    | 14,047,116                      | 11,299,429   | 1,466,229            | 188,788    | 12,954,446                     | 11,299,429   | 1,466,229            | 188,788    | 12,954,446                     | 11,299,429   | 1,466,229            | 188,788    | 12,954,446                     |
| 160 | Pupil Support Salaries                           | 1,783,389                       | 935,308      | 758,304              | 116,165    | 1,809,777                       | 836,991      | 664,563              | 91,251     | 1,592,805                      | 836,991      | 664,563              | 91,251     | 1,592,805                      | 836,991      | 664,563              | 91,251     | 1,592,805                      |
| 161 | Supervisors' and Administrators' Salaries        | 1,400,770                       | 1,492,253    | 142,378              | 13,483     | 1,648,114                       | 1,233,562    | 142,379              | 11,490     | 1,387,431                      | 1,233,562    | 142,379              | 11,490     | 1,387,431                      | 1,233,562    | 142,379              | 11,490     | 1,387,431                      |
| 162 | Other Certificated Salaries                      | 68,664                          | 6,466        | 73,914               | -          | 80,380                          | 148,201      | 5,502                | -          | 153,703                        | 148,201      | 5,502                | -          | 153,703                        | 148,201      | 5,502                | -          | 153,703                        |
| 163 | Certificated Step/Column                         | -                               | -            | -                    | -          | -                               | -            | -                    | -          | -                              | 230,000      | 30,000               | -          | 260,000                        | 460,000      | 60,000               | -          | 520,000                        |
| 164 | Certificated Budget Reductions                   | -                               | -            | -                    | -          | -                               | -            | -                    | -          | -                              | (485,024)    | -                    | (74,585)   | (559,609)                      | (485,024)    | -                    | (74,585)   | (559,609)                      |
| 165 | Subtotal - Certificated Salaries                 | 17,359,485                      | 14,698,891   | 2,433,485            | 453,011    | 17,585,387                      | 13,518,183   | 2,278,673            | 291,529    | 16,088,385                     | 13,263,159   | 2,308,673            | 216,944    | 15,788,776                     | 13,493,159   | 2,338,673            | 216,944    | 16,048,776                     |
| 166 |  |                                 |              |                      |            |                                 |              |                      |            |                                |              |                      |            |                                |              |                      |            |                                |
| 167 | Instructional Salaries                           | 2,419,100                       | 731,407      | 1,317,547            | 180,660    | 2,229,614                       | 539,933      | 1,377,860            | 53,753     | 1,971,546                      | 539,933      | 1,377,860            | 53,753     | 1,971,546                      | 539,933      | 1,377,860            | 53,753     | 1,971,546                      |
| 168 | Support Salaries                                 | 2,145,003                       | 1,594,503    | -                    | 480,917    | 2,075,420                       | 1,213,516    | -                    | 192,636    | 1,406,152                      | 1,213,516    | -                    | 192,636    | 1,406,152                      | 1,213,516    | -                    | 192,636    | 1,406,152                      |
| 169 | Supervisors' and Administrators' Salaries        | 1,110,322                       | 802,794      | -                    | 224,487    | 1,027,281                       | 638,747      | -                    | 141,661    | 780,408                        | 638,747      | -                    | 141,661    | 780,408                        | 638,747      | -                    | 141,661    | 780,408                        |
| 170 | Clerical, Technical and Office Salaries          | 2,238,023                       | 2,123,470    | 71,718               | 125,171    | 2,320,359                       | 1,520,984    | 70,855               | 95,339     | 1,687,178                      | 1,520,984    | 70,855               | 95,339     | 1,687,178                      | 1,520,984    | 70,855               | 95,339     | 1,687,178                      |
| 171 | Other Classified Salaries                        | 335,980                         | 94,148       | 195,474              | 20,200     | 309,822                         | 110,054      | 209,750              | 16,320     | 336,124                        | 110,054      | 209,750              | 16,320     | 336,124                        | 110,054      | 209,750              | 16,320     | 336,124                        |
| 172 | Classified Step/Column                           | -                               | -            | -                    | -          | -                               | -            | -                    | -          | -                              | 120,000      | 30,000               | 10,000     | 160,000                        | 240,000      | 60,000               | 20,000     | 320,000                        |
| 173 | Classified Budget Reductions                     | -                               | -            | -                    | -          | -                               | -            | -                    | -          | -                              | 58,274       | -                    | (3,415)    | 54,859                         | 58,274       | -                    | (3,415)    | 54,859                         |
| 174 | Subtotal - Classified Salaries                   | 8,248,428                       | 5,346,322    | 1,584,739            | 1,031,435  | 7,962,496                       | 4,023,234    | 1,658,465            | 499,709    | 6,181,408                      | 4,201,508    | 1,688,465            | 506,294    | 6,396,267                      | 4,321,508    | 1,718,465            | 516,294    | 6,556,267                      |



**SAN MARINO UNIFIED SCHOOL DISTRICT**  
**2020-21 Proposed Line Item Budget Summary and Long Range Financial Projections**

*Second Interim*  
*Bd Mtg: 03-09-21*

|     | A   | G                               | L            | M                    | N          | O                               | P            | Q                    | R          | S                              | T            | U                    | V          | W                              | X            | Y                    | Z          | AA                             |
|-----|---|---------------------------------|--------------|----------------------|------------|---------------------------------|--------------|----------------------|------------|--------------------------------|--------------|----------------------|------------|--------------------------------|--------------|----------------------|------------|--------------------------------|
|     |   | Unaudited<br>Actuals<br>2018-19 | Unrestricted | Special<br>Education | Restricted | Unaudited<br>Actuals<br>2019-20 | Unrestricted | Special<br>Education | Restricted | Projected<br>Budget<br>2020-21 | Unrestricted | Special<br>Education | Restricted | Projected<br>Budget<br>2021-22 | Unrestricted | Special<br>Education | Restricted | Projected<br>Budget<br>2022-23 |
| 1   |   |                                 |              |                      |            |                                 |              |                      |            |                                |              |                      |            |                                |              |                      |            |                                |
| 2   |   |                                 |              |                      |            |                                 |              |                      |            |                                |              |                      |            |                                |              |                      |            |                                |
| 175 |   |                                 |              |                      |            |                                 |              |                      |            |                                |              |                      |            |                                |              |                      |            |                                |
| 176 | STRS  | 2,648,640                       | 2,363,851    | 399,905              | 76,393     | 2,840,149                       | 2,066,360    | 355,427              | 45,948     | 2,467,735                      | 2,066,360    | 355,427              | 45,948     | 2,467,735                      | 2,031,812    | 355,427              | 45,948     | 2,433,187                      |
| 177 | STRS on Behalf (Accounting Entry Only)          | 1,457,945                       | -            | -                    | 1,457,945  | 1,457,945                       | -            | -                    | 1,457,945  | 1,457,945                      | -            | -                    | 1,457,945  | 1,457,945                      | -            | -                    | 1,457,945  | 1,457,945                      |
| 178 | PERS  | 1,440,784                       | 1,057,028    | 308,003              | 179,623    | 1,544,654                       | 901,871      | 338,472              | 86,918     | 1,327,261                      | 901,871      | 338,472              | 86,918     | 1,327,261                      | 1,057,823    | 338,472              | 86,918     | 1,483,213                      |
| 179 | OASDI/Medicare                                  | 885,155                         | 621,096      | 157,534              | 82,635     | 861,265                         | 549,580      | 165,695              | 43,105     | 758,380                        | 549,580      | 165,695              | 43,105     | 758,380                        | 549,580      | 165,695              | 43,105     | 758,380                        |
| 180 | Health and Welfare                              | 2,721,217                       | 2,088,142    | 593,521              | 157,220    | 2,838,883                       | 1,862,362    | 597,737              | 58,808     | 2,518,907                      | 1,862,362    | 597,737              | 58,808     | 2,518,907                      | 1,862,362    | 597,737              | 58,808     | 2,518,907                      |
| 181 | Unemployment Insurance                          | 12,366                          | 9,659        | 1,933                | 717        | 12,309                          | 8,807        | 1,977                | 402        | 11,186                         | 8,807        | 1,977                | 402        | 11,186                         | 8,807        | 1,977                | 402        | 11,186                         |
| 182 | Workers' Compensation Insurance                 | 500,935                         | 313,615      | 64,433               | 23,942     | 401,990                         | 307,864      | 68,972               | 13,882     | 390,718                        | 307,864      | 68,972               | 13,882     | 390,718                        | 307,864      | 68,972               | 13,882     | 390,718                        |
| 183 | Other Employee Benefits                         | 299,891                         | 170,460      | 51,840               | 10,800     | 233,100                         | 149,730      | 52,440               | 8,520      | 210,690                        | 149,730      | 52,440               | 8,520      | 210,690                        | 149,730      | 52,440               | 8,520      | 210,690                        |
| 184 | Other Employee Benefits                         | -                               | 365,568      | -                    | -          | 365,568                         | 365,568      | -                    | -          | 365,568                        | 365,568      | -                    | -          | 365,568                        | 365,568      | -                    | -          | 365,568                        |
| 185 | STRS/PERS Increase                              | -                               | -            | -                    | -          | -                               | -            | -                    | -          | -                              | 121,404      | -                    | -          | 121,404                        | 536,194      | -                    | -          | 536,194                        |
| 186 | Employee Benefits related to Step/Column        | -                               | -            | -                    | -          | -                               | -            | -                    | -          | -                              | 200,000      | 8,000                | 2,000      | 210,000                        | 400,000      | 16,000               | 4,000      | 420,000                        |
| 187 | Employee Benefit Adjustments                    | -                               | -            | -                    | -          | -                               | -            | -                    | -          | -                              | (130,529)    | -                    | (15,484)   | (146,013)                      | (130,529)    | -                    | (15,484)   | (146,013)                      |
| 188 | Subtotal - Employee Benefits                    | 9,966,933                       | 6,989,419    | 1,577,169            | 1,989,275  | 10,555,863                      | 6,212,142    | 1,580,720            | 1,715,528  | 9,508,390                      | 6,403,017    | 1,588,720            | 1,702,044  | 9,693,781                      | 7,139,211    | 1,596,720            | 1,704,044  | 10,439,975                     |
| 189 |   |                                 |              |                      |            |                                 |              |                      |            |                                |              |                      |            |                                |              |                      |            |                                |
| 190 | Approved Textbooks and Core Curricula Materials | 80,420                          | 55,185       | -                    | 46,437     | 101,622                         | 10,330       | -                    | 386,514    | 396,844                        | 10,330       | -                    | 64,282     | 74,612                         | 10,330       | -                    | 60,334     | 70,664                         |
| 191 | Books & Other Reference Materials               | -                               | -            | -                    | 30         | 30                              | -            | -                    | 4,130      | 4,130                          | -            | -                    | 31         | 31                             | -            | -                    | 31         | 31                             |
| 192 | Materials and Supplies                          | 901,255                         | 315,810      | 17,365               | 380,683    | 713,858                         | 573,602      | 21,715               | 1,588,391  | 2,183,708                      | 498,547      | 21,715               | 595,061    | 1,115,323                      | 487,580      | 21,715               | 595,427    | 1,104,722                      |
| 193 | Non-Capitalized Equipment                       | 102,077                         | 43,786       | 1,719                | 42,458     | 87,963                          | 114,691      | 2,259                | 47,685     | 164,635                        | 114,691      | 2,259                | 21,459     | 138,409                        | 114,691      | 2,259                | 21,459     | 138,409                        |
| 194 | Food  | -                               | -            | -                    | 422        | 422                             | -            | -                    | -          | -                              | -            | -                    | -          | -                              | -            | -                    | -          | -                              |
| 195 | Subtotal - Book and Supplies                    | 1,083,752                       | 414,781      | 19,084               | 470,030    | 903,895                         | 698,623      | 23,974               | 2,026,720  | 2,749,317                      | 623,568      | 23,974               | 680,833    | 1,328,375                      | 612,601      | 23,974               | 677,251    | 1,313,826                      |
| 196 |   |                                 |              |                      |            |                                 |              |                      |            |                                |              |                      |            |                                |              |                      |            |                                |
| 197 | Sub-Agreements for Services                     | 824,729                         | -            | 1,019,957            | -          | 1,019,957                       | -            | 1,200,000            | -          | 1,200,000                      | -            | 1,200,000            | -          | 1,200,000                      | -            | 1,200,000            | -          | 1,200,000                      |
| 198 | Travel and Conferences                          | 133,016                         | 65,680       | 5,159                | 8,329      | 79,168                          | 76,929       | 9,691                | 7,813      | 94,433                         | 76,083       | 9,691                | 5,664      | 91,438                         | 76,083       | 9,691                | 5,664      | 91,438                         |
| 199 | Dues and Memberships                            | 32,374                          | 30,284       | -                    | 742        | 31,026                          | 31,561       | 40                   | 2,204      | 33,805                         | 25,215       | 40                   | 2,204      | 27,459                         | 25,215       | 40                   | 2,204      | 27,459                         |
| 200 | Insurance                                       | 226,904                         | 264,190      | -                    | -          | 264,190                         | 306,377      | -                    | -          | 306,377                        | 306,377      | -                    | -          | 306,377                        | 306,377      | -                    | -          | 306,377                        |
| 201 | Utilities                                       | 805,172                         | 718,633      | -                    | 1,562      | 720,195                         | 848,000      | -                    | 2,000      | 850,000                        | 848,000      | -                    | 2,000      | 850,000                        | 848,000      | -                    | 2,000      | 850,000                        |
| 202 | Rentals and Repairs                             | 212,516                         | 70,841       | 683                  | 255,233    | 326,757                         | 58,755       | 825                  | 256,923    | 316,503                        | 57,007       | 825                  | 241,409    | 299,241                        | 57,007       | 825                  | 241,409    | 299,241                        |
| 203 | Transfers of Direct Costs                       | 33,372                          | 17,380       | 366                  | 19,146     | 36,892                          | 29,940       | 60                   | -          | 30,000                         | 29,940       | 60                   | -          | 30,000                         | 29,940       | 60                   | -          | 30,000                         |
| 204 | Professional/Consulting and Operating Services  | 3,362,752                       | 988,032      | 955,921              | 636,882    | 2,580,835                       | 1,021,946    | 1,189,152            | 528,235    | 2,739,333                      | 1,004,288    | 1,189,152            | 499,995    | 2,693,435                      | 1,004,288    | 1,189,152            | 499,995    | 2,693,435                      |
| 205 | Communications                                  | 171,242                         | 159,019      | 2,261                | 5,312      | 166,592                         | 219,076      | 1,726                | 11,302     | 232,104                        | 219,076      | 1,726                | 5,079      | 225,881                        | 219,076      | 1,726                | 5,079      | 225,881                        |
| 206 | Subtotal - Operating Services                   | 5,802,077                       | 2,314,059    | 1,984,347            | 927,206    | 5,225,612                       | 2,592,584    | 2,401,494            | 808,477    | 5,802,555                      | 2,565,986    | 2,401,494            | 756,351    | 5,723,831                      | 2,565,986    | 2,401,494            | 756,351    | 5,723,831                      |
| 207 |   |                                 |              |                      |            |                                 |              |                      |            |                                |              |                      |            |                                |              |                      |            |                                |
| 208 | Land Improvements                               | 176,699                         | 10,233       | -                    | -          | 10,233                          | -            | -                    | 10,115     | 10,115                         | -            | -                    | 10,115     | 10,115                         | -            | -                    | 10,115     | 10,115                         |
| 209 | Buildings and Improvements to Buildings         | 174,538                         | 29,182       | -                    | 71,812     | 100,994                         | 50,000       | -                    | -          | 50,000                         | 50,000       | -                    | -          | 50,000                         | 50,000       | -                    | -          | 50,000                         |
| 210 | Equipment                                       | 258,825                         | 63,952       | -                    | 213,991    | 277,943                         | 261,954      | -                    | 1,013,621  | 1,275,575                      | 261,954      | -                    | 251,693    | 513,647                        | 261,954      | -                    | 251,693    | 513,647                        |
| 211 | Subtotal - Equipment                            | 610,062                         | 103,367      | -                    | 285,803    | 389,170                         | 311,954      | -                    | 1,023,736  | 1,335,690                      | 311,954      | -                    | 261,808    | 573,762                        | 311,954      | -                    | 261,808    | 573,762                        |
| 212 |   |                                 |              |                      |            |                                 |              |                      |            |                                |              |                      |            |                                |              |                      |            |                                |
| 213 | Tuition/Excess Costs                            | 508,153                         | 68,457       | 409,686              | -          | 478,143                         | 70,000       | 509,674              | -          | 579,674                        | 70,000       | 509,674              | -          | 579,674                        | 70,000       | 509,674              | -          | 579,674                        |
| 214 | Debt Service                                    | 364,651                         | 411,836      | -                    | -          | 411,836                         | 463,000      | -                    | -          | 463,000                        | 466,400      | -                    | -          | 466,400                        | 468,500      | -                    | -          | 468,500                        |
| 215 | Subtotal - Other Outgo                          | 872,804                         | 480,293      | 409,686              | -          | 889,979                         | 533,000      | 509,674              | -          | 1,042,674                      | 536,400      | 509,674              | -          | 1,046,074                      | 538,500      | 509,674              | -          | 1,048,174                      |
| 216 |   |                                 |              |                      |            |                                 |              |                      |            |                                |              |                      |            |                                |              |                      |            |                                |

**SAN MARINO UNIFIED SCHOOL DISTRICT**  
**2020-21 Proposed Line Item Budget Summary and Long Range Financial Projections**

*Second Interim*  
*Bd Mtg: 03-09-21*

|     | A   | G                               | L                  | M                    | N                | O                               | P                  | Q                    | R                  | S                              | T                  | U                    | V                  | W                              | X                  | Y                    | Z                  | AA                             |
|-----|---|---------------------------------|--------------------|----------------------|------------------|---------------------------------|--------------------|----------------------|--------------------|--------------------------------|--------------------|----------------------|--------------------|--------------------------------|--------------------|----------------------|--------------------|--------------------------------|
|     |   | Unaudited<br>Actuals<br>2018-19 | Unrestricted       | Special<br>Education | Restricted       | Unaudited<br>Actuals<br>2019-20 | Unrestricted       | Special<br>Education | Restricted         | Projected<br>Budget<br>2020-21 | Unrestricted       | Special<br>Education | Restricted         | Projected<br>Budget<br>2021-22 | Unrestricted       | Special<br>Education | Restricted         | Projected<br>Budget<br>2022-23 |
| 1   |   |                                 |                    |                      |                  |                                 |                    |                      |                    |                                |                    |                      |                    |                                |                    |                      |                    |                                |
| 2   |   |                                 |                    |                      |                  |                                 |                    |                      |                    |                                |                    |                      |                    |                                |                    |                      |                    |                                |
| 217 | Transfers of Indirect Cost                              | (24,736)                        | (92,548)           | 54,221               | 38,327           | -                               | (135,826)          | 54,829               | 80,997             | -                              | (91,904)           | 54,829               | 37,075             | -                              | (91,904)           | 54,829               | 37,075             | -                              |
| 218 | Subtotal - Indirect Support                             | (24,736)                        | (92,548)           | 54,221               | 38,327           | -                               | (135,826)          | 54,829               | 80,997             | -                              | (91,904)           | 54,829               | 37,075             | -                              | (91,904)           | 54,829               | 37,075             | -                              |
| 219 | <b>TOTAL EXPENDITURES</b>                               | <b>43,918,805</b>               | <b>30,254,584</b>  | <b>8,062,731</b>     | <b>5,195,087</b> | <b>43,512,402</b>               | <b>27,753,894</b>  | <b>8,507,829</b>     | <b>6,446,696</b>   | <b>42,708,419</b>              | <b>27,813,688</b>  | <b>8,575,829</b>     | <b>4,161,349</b>   | <b>40,550,866</b>              | <b>28,891,015</b>  | <b>8,643,829</b>     | <b>4,169,767</b>   | <b>41,704,611</b>              |
| 220 |   |                                 |                    |                      |                  |                                 |                    |                      |                    |                                |                    |                      |                    |                                |                    |                      |                    |                                |
| 221 | <b>Excess/(Deficiency) of Revenue over Expenditures</b> | <b>348,127</b>                  | <b>4,627,742</b>   | <b>(4,111,933)</b>   | <b>(989,489)</b> | <b>(473,680)</b>                | <b>7,216,133</b>   | <b>(4,379,689)</b>   | <b>(2,279,050)</b> | <b>557,394</b>                 | <b>6,499,276</b>   | <b>(4,430,636)</b>   | <b>(1,322,461)</b> | <b>746,179</b>                 | <b>4,475,593</b>   | <b>(4,481,925)</b>   | <b>(1,334,461)</b> | <b>(1,340,793)</b>             |
| 222 |   |                                 |                    |                      |                  |                                 |                    |                      |                    |                                |                    |                      |                    |                                |                    |                      |                    |                                |
| 223 | <u><b>Other Financing Sources/Uses</b></u>              |                                 |                    |                      |                  |                                 |                    |                      |                    |                                |                    |                      |                    |                                |                    |                      |                    |                                |
| 225 | Transfer in from Health & Welfare Fund                  | -                               | -                  |                      |                  | -                               | -                  |                      |                    | -                              | -                  |                      |                    | -                              | -                  |                      |                    | -                              |
| 226 | Transfer in from Cash Flow Fund                         | 695,000                         | 1,320,000          |                      |                  | 1,320,000                       | 158,602            |                      |                    | 158,602                        | -                  |                      |                    | -                              | -                  |                      |                    | -                              |
| 227 | Transfer to Food Services Fund                          | -                               | (171,470)          |                      |                  | (171,470)                       | (485,000)          |                      |                    | (485,000)                      | -                  |                      |                    | -                              | -                  |                      |                    | -                              |
| 228 | Transfer to Capital Projects Fund                       | (15,500)                        | -                  |                      |                  | -                               | -                  |                      |                    | -                              | -                  |                      |                    | -                              | -                  |                      |                    | -                              |
| 229 | Contribution to Special Education                       | -                               | (4,071,380)        | 4,071,380            |                  | -                               | (4,379,689)        | 4,379,689            |                    | -                              | (4,430,636)        | 4,430,636            |                    | -                              | (4,481,925)        | 4,481,925            |                    | -                              |
| 230 | Contribution to Maintenance & Operations                | -                               | (1,415,360)        |                      | 1,415,360        | -                               | (1,310,461)        |                      | 1,310,461          | -                              | (1,322,461)        |                      | 1,322,461          | -                              | (1,334,461)        |                      | 1,334,461          | -                              |
| 231 | <b>TOTAL OTHER SOURCES/(USES)</b>                       | <b>679,500</b>                  | <b>(4,338,210)</b> | <b>4,071,380</b>     | <b>1,415,360</b> | <b>1,148,530</b>                | <b>(6,016,548)</b> | <b>4,379,689</b>     | <b>1,310,461</b>   | <b>(326,398)</b>               | <b>(5,753,097)</b> | <b>4,430,636</b>     | <b>1,322,461</b>   | <b>-</b>                       | <b>(5,816,386)</b> | <b>4,481,925</b>     | <b>1,334,461</b>   | <b>-</b>                       |
| 232 |   |                                 |                    |                      |                  |                                 |                    |                      |                    |                                |                    |                      |                    |                                |                    |                      |                    |                                |
| 233 | <b>Net Increase/(Decrease) in Fund Balance</b>          | <b>1,027,627</b>                | <b>289,532</b>     | <b>(40,553)</b>      | <b>425,871</b>   | <b>674,850</b>                  | <b>1,199,585</b>   | <b>-</b>             | <b>(968,589)</b>   | <b>230,996</b>                 | <b>746,179</b>     | <b>-</b>             | <b>-</b>           | <b>746,179</b>                 | <b>(1,340,793)</b> | <b>-</b>             | <b>-</b>           | <b>(1,340,793)</b>             |
| 234 |   |                                 |                    |                      |                  |                                 |                    |                      |                    |                                |                    |                      |                    |                                |                    |                      |                    |                                |
| 235 | <b>Projected Beginning Balance - July 1</b>             | <b>2,507,783</b>                | <b>2,421,146</b>   | <b>40,553</b>        | <b>1,087,903</b> | <b>3,549,602</b>                | <b>2,710,678</b>   | <b>-</b>             | <b>1,513,774</b>   | <b>4,224,452</b>               | <b>3,910,263</b>   | <b>-</b>             | <b>545,185</b>     | <b>4,455,448</b>               | <b>4,656,442</b>   | <b>-</b>             | <b>545,185</b>     | <b>5,201,627</b>               |
| 236 | <b>Restatement</b>                                      | <b>14,192</b>                   |                    |                      |                  | <b>-</b>                        |                    |                      |                    | <b>-</b>                       |                    |                      |                    | <b>-</b>                       |                    |                      |                    | <b>-</b>                       |
| 237 |   |                                 |                    |                      |                  |                                 |                    |                      |                    |                                |                    |                      |                    |                                |                    |                      |                    |                                |
| 238 | <b>Projected Ending Balance - June 30</b>               | <b>3,549,602</b>                | <b>2,710,678</b>   | <b>-</b>             | <b>1,513,774</b> | <b>4,224,452</b>                | <b>3,910,263</b>   | <b>-</b>             | <b>545,185</b>     | <b>4,455,448</b>               | <b>4,656,442</b>   | <b>-</b>             | <b>545,185</b>     | <b>5,201,627</b>               | <b>3,315,649</b>   | <b>-</b>             | <b>545,185</b>     | <b>3,860,834</b>               |
| 239 |   |                                 |                    |                      |                  |                                 |                    |                      |                    |                                |                    |                      |                    |                                |                    |                      |                    |                                |
| 240 | <u><b>Components of Ending Fund Balance</b></u>         |                                 |                    |                      |                  |                                 |                    |                      |                    |                                |                    |                      |                    |                                |                    |                      |                    |                                |
| 241 | <b>Designated for Economic Uncertainties Percentage</b> | <b>3.00%</b>                    | <b>3.00%</b>       |                      |                  | <b>3.00%</b>                    | <b>3.00%</b>       |                      |                    | <b>3.00%</b>                   | <b>3.00%</b>       |                      |                    | <b>3.00%</b>                   | <b>3.00%</b>       |                      |                    | <b>3.00%</b>                   |
| 242 | Designated for Economic Uncertainties                   | 1,318,029                       | 1,305,372          |                      |                  | 1,305,372                       | 1,295,803          |                      |                    | 1,295,803                      | 1,216,526          |                      |                    | 1,216,526                      | 1,251,138          |                      |                    | 1,251,138                      |
| 243 | Assigned for Carryover - School Site Donations          | 2,128,434                       | 288,286            |                      | 1,513,774        | 1,802,060                       | -                  | -                    | 545,185            | 545,185                        | -                  | -                    | 545,185            | 545,185                        | -                  | -                    | 545,185            | 545,185                        |
| 244 | Assigned Balance - Future Year                          | -                               | 1,002,540          |                      |                  | 1,002,540                       | 2,499,980          |                      |                    | 2,499,980                      | 3,325,436          |                      |                    | 3,325,436                      | 1,950,031          |                      |                    | 1,950,031                      |
| 245 | Revolving Fund  | 100,000                         | 100,000            |                      |                  | 100,000                         | 100,000            |                      |                    | 100,000                        | 100,000            |                      |                    | 100,000                        | 100,000            |                      |                    | 100,000                        |
| 246 | Warehouse Stores  | 3,139                           | 14,480             |                      |                  | 14,480                          | 14,480             |                      |                    | 14,480                         | 14,480             |                      |                    | 14,480                         | 14,480             |                      |                    | 14,480                         |
| 247 |   |                                 |                    |                      |                  |                                 |                    |                      |                    |                                |                    |                      |                    |                                |                    |                      |                    |                                |
| 248 | <b>Unappropriated Amount</b>                            | <b>-</b>                        | <b>-</b>           | <b>-</b>             | <b>-</b>         | <b>-</b>                        | <b>-</b>           | <b>-</b>             | <b>-</b>           | <b>-</b>                       | <b>-</b>           | <b>-</b>             | <b>-</b>           | <b>-</b>                       | <b>-</b>           | <b>-</b>             | <b>-</b>           | <b>-</b>                       |

**SAN MARINO UNIFIED SCHOOL DISTRICT  
2020-21 Second Interim Financial Report  
Summary by Fund**

Bd Mtg 03-09-21

| 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<br>GENERAL<br>FUND | Food<br>Services | Deferred<br>Maintenance | Health &<br>Welfare<br>Reserve | Cash Flow        | Capital<br>Facilities | Capital<br>Projects &<br>Impr. | SUMMARY<br>ALL FUNDS |
| 3  | Balance July 1, 2020                      | 2,710,678         | 1,513,774         | 4,224,452                   | 43,575           | 378,497                 | 10,082                         | 1,630,465        | 388,869               | 283,059                        | 6,958,999            |
| 4  |   |                   |                   |                             |                  |                         |                                |                  |                       |                                |                      |
| 5  | <b>Revenues</b>                           |                   |                   |                             |                  |                         |                                |                  |                       |                                |                      |
| 6  | State Revenues (LCFF)                     | 25,594,961        | -                 | 25,594,961                  | -                | -                       | -                              | -                | -                     | -                              | 25,594,961           |
| 7  | Federal Revenue                           | -                 | 2,143,778         | 2,143,778                   | 220,000          | -                       | -                              | -                | -                     | -                              | 2,363,778            |
| 8  | Other State Revenue                       | 564,987           | 1,994,915         | 2,559,902                   | 15,000           | -                       | -                              | -                | -                     | -                              | 2,574,902            |
| 9  | Other Local Revenue                       | 9,461,645         | 3,505,527         | 12,967,172                  | 19,900           | 3,000                   | 50                             | 15,000           | 105,000               | 2,000                          | 13,112,122           |
| 10 | <b>Total Revenues</b>                     | <b>35,621,593</b> | <b>7,644,220</b>  | <b>43,265,813</b>           | <b>254,900</b>   | <b>3,000</b>            | <b>50</b>                      | <b>15,000</b>    | <b>105,000</b>        | <b>2,000</b>                   | <b>43,645,763</b>    |
| 11 |   |                   |                   |                             |                  |                         |                                |                  |                       |                                |                      |
| 12 | <b>Expenditures</b>                       |                   |                   |                             |                  |                         |                                |                  |                       |                                |                      |
| 13 | Certificated Salaries                     | 13,518,183        | 2,570,202         | 16,088,385                  | -                | -                       | -                              | -                | -                     | -                              | 16,088,385           |
| 14 | Classified Salaries                       | 4,023,234         | 2,158,174         | 6,181,408                   | 425,151          | -                       | -                              | -                | -                     | -                              | 6,606,559            |
| 15 | Employee Benefits                         | 6,212,142         | 3,296,248         | 9,508,390                   | 164,516          | -                       | -                              | -                | -                     | -                              | 9,672,906            |
| 16 | Supplies                                  | 698,623           | 2,050,694         | 2,749,317                   | 175,346          | -                       | -                              | -                | -                     | -                              | 2,924,663            |
| 17 | Operating Services                        | 2,592,584         | 3,209,971         | 5,802,555                   | (11,742)         | 20,000                  | -                              | -                | -                     | 25,000                         | 5,835,813            |
| 18 | Capital Outlay/Equipment                  | 311,954           | 1,023,736         | 1,335,690                   | -                | -                       | -                              | -                | 150,000               | 100,000                        | 1,585,690            |
| 19 | Other Outgo                               | 533,000           | 509,674           | 1,042,674                   | -                | -                       | -                              | -                | -                     | -                              | 1,042,674            |
| 20 | Indirect Support                          | (135,826)         | 135,826           | -                           | -                | -                       | -                              | -                | -                     | -                              | -                    |
| 21 | <b>Total Expenditures</b>                 | <b>27,753,894</b> | <b>14,954,525</b> | <b>42,708,419</b>           | <b>753,271</b>   | <b>20,000</b>           | <b>-</b>                       | <b>-</b>         | <b>150,000</b>        | <b>125,000</b>                 | <b>43,756,690</b>    |
| 22 |   |                   |                   |                             |                  |                         |                                |                  |                       |                                |                      |
| 24 | <b>Other Financing Sources/Uses</b>       | (6,668,114)       | 6,341,716         | (326,398)                   | 485,000          | -                       | -                              | (158,602)        | -                     | -                              | -                    |
| 25 |   |                   |                   |                             |                  |                         |                                |                  |                       |                                |                      |
| 26 | <b>Net Incr/Decr in Fund Balance</b>      | 1,199,585         | (968,589)         | 230,996                     | (13,371)         | (17,000)                | 50                             | (143,602)        | (45,000)              | (123,000)                      | (110,927)            |
| 27 |   |                   |                   |                             |                  |                         |                                |                  |                       |                                |                      |
| 28 | <b>Projected Balance June 30, 2021</b>    | <b>3,910,263</b>  | <b>545,185</b>    | <b>4,455,448</b>            | <b>30,204</b>    | <b>361,497</b>          | <b>10,132</b>                  | <b>1,486,863</b> | <b>343,869</b>        | <b>160,059</b>                 | <b>6,848,072</b>     |
| 29 |   |                   |                   |                             |                  |                         |                                |                  |                       |                                |                      |
| 30 | <b>Components of Ending Fund Balance:</b> |                   |                   |                             |                  |                         |                                |                  |                       |                                |                      |
| 31 | Revolving Cash                            | 100,000           | -                 | 100,000                     | 612              | -                       | -                              | -                | -                     | -                              | 100,612              |
| 32 | Stores                                    | 14,480            | -                 | 14,480                      | 28,152           | -                       | -                              | -                | -                     | -                              | 42,632               |
| 33 | Assigned for Food Svc Operations          | -                 | -                 | -                           | 1,440            | -                       | -                              | -                | -                     | -                              | 1,440                |
| 34 | Assigned for Def. Maint. Projects         | -                 | -                 | -                           | -                | 361,497                 | -                              | -                | -                     | -                              | 361,497              |
| 36 | Assigned for Cash Flow                    | -                 | -                 | -                           | -                | -                       | -                              | 1,486,863        | -                     | -                              | 1,486,863            |
| 38 | Assigned for Capital Projects             | -                 | -                 | -                           | -                | -                       | -                              | -                | 343,869               | 160,059                        | 503,928              |
| 39 | Assigned for Econ. Uncertainties          | 1,295,803         | -                 | 1,295,803                   | -                | -                       | -                              | -                | -                     | -                              | 1,295,803            |
| 40 | Assigned for Carryover                    | 2,499,980         | 545,185           | 3,045,165                   | -                | -                       | -                              | -                | -                     | -                              | 3,045,165            |
| 42 | <b>Unappropriated Amount</b>              | -                 | -                 | -                           | -                | -                       | -                              | -                | -                     | -                              | -                    |