

SAN RAFAEL HIGH SCHOOL DISTRICT 74

GENERAL FUND 01

FISCAL YEAR 2016-17

ADOPTED BUDGET

	UNRESTRICTED					Comments
	Budget Rev #3	Budget Rev #4	Preliminary Budget 16-17	Adopted Budget 16-17	Variance (D) - (C)	
	6/13/2016 (A)	6/29/2016 (B)	6/13/2016 (C)	6/29/2016 (D)	(E)	
	2274	2274	2348	2348	0	Est. P-2 ADA
BEGINNING FUND BALANCE:	\$6,825,352	\$6,825,352	\$5,704,802	\$5,704,802	\$0	
REVENUES						
Revenue Limit						
8011 State Aid	\$449,404	\$449,404	\$370,000	\$370,000	\$0	District of Choice est.
8012 Education Protection Account	\$451,132	\$451,132	\$470,360	\$470,360	\$0	Prop 30 EPA per ADA
8019 State Aid - Prior Year	\$25,000	\$25,000	\$10,000	\$10,000	\$0	
8021 Homeowners Exemptions	\$123,040	\$123,040	\$125,000	\$125,000	\$0	Est. local property taxes
8029 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	\$0	
8041 Secured	\$22,018,553	\$22,018,553	\$23,339,000	\$23,339,000	\$0	6% Increase
8042 Unsecured	\$454,017	\$454,017	\$450,000	\$450,000	\$0	Est. local property taxes
8043 Prior Year Taxes	\$16,193	\$16,193	\$30,000	\$30,000	\$0	Est. local property taxes
8044 Supplemental	\$0	\$0	\$0	\$0	\$0	
8045 ERAF	\$0	\$0	\$0	\$0	\$0	
8047 Community Redevelopment Funds	\$196,956	\$196,956	\$200,000	\$200,000	\$0	Est. local property taxes
8082 Other In-Lieu Taxes	\$4,318	\$4,318	\$0	\$0	\$0	
8089 Less: Non-RL	(\$2,159)	(\$2,159)	\$0	\$0	\$0	
8091 Revenue Limit Transfers	\$0	\$0	\$0	\$0	\$0	
Total Revenue Limit	\$23,736,454	\$23,736,454	\$24,994,360	\$24,994,360	\$0	
Federal Revenues						
8181 Spec Ed Entitlement (IDEA)	\$0	\$0	\$0	\$0	\$0	
8182 Spec Ed Discretionary Grant	\$0	\$0	\$0	\$0	\$0	
8287 Pass-thru Revenues from Federal Sourc	\$0	\$0	\$0	\$0	\$0	
8290 All Other Federal Revenue	\$8,077	\$8,077	\$0	\$0	\$0	
Total Federal Revenues	\$8,077	\$8,077	\$0	\$0	\$0	
State Revenues						
8311 State Revenues	\$0	\$0	\$0	\$0	\$0	
8319 PY State Revenues	\$0	\$0	\$0	\$0	\$0	
8434 K-3 CSR	\$0	\$0	\$0	\$0	\$0	
8550 Mandated Cost Reimbursements	\$1,315,519	\$1,315,519	\$564,297	\$628,444	\$64,147	Adj one-time/Blk Grant
8560 Lottery (Non-Prop 20)	\$338,864	\$338,864	\$338,400	\$338,400	\$0	Per SSC \$140/ADA Est
8590 All Other State Revenues	\$2,413	\$2,413	\$2,500	\$2,500	\$0	
Total State Revenues	\$1,656,796	\$1,656,796	\$905,197	\$969,344	\$64,147	
Local Revenues						
8621 Parcel Tax	\$0	\$0	\$0	\$0	\$0	
8625 Community Redevelopment Funds	\$179,000	\$179,000	\$179,000	\$179,000	\$0	
8660 Interest Earnings	\$15,000	\$15,000	\$15,000	\$15,000	\$0	
8677 Interagency Services Between LEAs	\$0	\$0	\$0	\$0	\$0	
8689 All Other Fees & Contracts	\$0	\$0	\$0	\$0	\$0	
8691 Plus: Misc Non-RL (50%) Adj.	\$2,159	\$2,159	\$0	\$0	\$0	
8699 Other Local Revenues	\$343,205	\$343,205	\$251,718	\$251,718	\$0	Local reimb. & donations
8710 Tuition	\$36,000	\$36,000	\$6,000	\$6,000	\$0	Per current estimates
8792 Transfer of Apportionment from COE	\$0	\$0	\$0	\$0	\$0	
Total Local Revenues	\$575,364	\$575,364	\$451,718	\$451,718	\$0	
TOTAL REVENUES	\$25,976,691	\$25,976,691	\$26,351,275	\$26,415,422	\$64,147	
OTHER FINANCING SOURCES						
8919 All Other Interfund Transfers In	\$195,750	\$195,750	\$35,000	\$70,000	\$35,000	Increase Fac Use Tsf
8972 Proceeds from Capital Leases	\$0	\$0	\$0	\$0	\$0	
8980 Contributions to Restricted Prgs	(\$5,065,340)	(\$5,065,340)	(\$5,783,890)	(\$5,812,608)	(\$28,718)	Special Ed. Contrib.
8998 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	\$0	\$0	
Total Other Financing Sources	(\$4,869,590)	(\$4,869,590)	(\$5,748,890)	(\$5,742,608)	\$6,282	
TOTAL REVENUES & OTHER SOURCES	\$21,107,101	\$21,107,101	\$20,602,385	\$20,672,814	\$70,429	

**SAN RAFAEL HIGH SCHOOL DISTRICT 74
GENERAL FUND 01
FISCAL YEAR 2016-17**

ADOPTED BUDGET

EXPENDITURES

		UNRESTRICTED					Comments
		Budget Rev #3 6/13/2016 (A)	Budget Rev #4 6/29/2016 (B)	Preliminary Budget 16-17 6/13/2016 (C)	Adopted Budget 16-17 6/29/2016 (D)	Variance (D) - (C) (E)	
Certificated Salaries							
1100	Certificated Instructional	\$9,203,488	\$9,203,488	\$9,454,866	\$9,454,866	\$0	Step & column; growth
1200	Certificated Support	\$93,663	\$93,663	\$95,349	\$95,349	\$0	Step & Column
1300	Administrative	\$1,622,649	\$1,622,649	\$1,576,761	\$1,576,761	\$0	Step & Column
1900	Other Certificated	\$178,700	\$178,700	\$92,718	\$92,718	\$0	Step & Column
Total Certificated Salaries		\$11,098,500	\$11,098,500	\$11,219,694	\$11,219,694	\$0	
Classified Salaries							
2100	Instructional Assist	\$140,500	\$140,500	\$140,500	\$140,500	\$0	Step & Column
2200	Classified Support	\$1,012,857	\$1,012,857	\$1,001,881	\$1,001,881	\$0	Step & Column
2300	Administrative	\$410,243	\$410,243	\$424,336	\$424,336	\$0	Step & Column
2400	Clerical Salaries	\$1,364,127	\$1,364,127	\$1,406,459	\$1,406,459	\$0	Step & Column
2900	Other Classified	\$69,885	\$69,885	\$63,124	\$63,124	\$0	Step & Column
Total Classified Salaries		\$2,997,612	\$2,997,612	\$3,036,300	\$3,036,300	\$0	
Employee Benefits							
3100	STRS	\$1,151,175	\$1,151,175	\$1,407,610	\$1,407,610	\$0	STRS 12.58%
3200	PERS	\$337,374	\$337,374	\$394,411	\$394,411	\$0	PERS 13.888%
3300	OASDI/Medicare	\$401,796	\$401,796	\$399,150	\$399,150	\$0	OASDI 6.2%
3400	Health & Welfare	\$1,929,357	\$1,929,357	\$2,008,700	\$2,008,700	\$0	Per contract & Open Pos.
3500	State Unemployment Ins	\$7,585	\$7,585	\$7,072	\$7,072	\$0	SUI .05%
3600	Workers Comp	\$283,081	\$283,081	\$281,942	\$281,942	\$0	W/C 2.0%
3700	Retiree Benefits	\$160,191	\$160,191	\$209,012	\$209,012	\$0	Per Actuarial Report
3800	PERS RLR	\$0	\$0	\$0	\$0	\$0	
3900	Cash in Lieu/Other	\$74,110	\$74,110	\$78,320	\$78,320	\$0	
Total Employee Benefits		\$4,344,669	\$4,344,669	\$4,786,217	\$4,786,217	\$0	
Materials & Supplies							
4100	Approved Textbooks & Core Curr	\$210,435	\$210,435	\$220,000	\$220,000	\$0	Textbook adoptions
4200	Books & Reference Materials	\$8,693	\$8,693	\$8,655	\$8,655	\$0	Local site budgets
4300	Materials & Supplies	\$848,046	\$848,046	\$634,529	\$629,931	(\$4,598)	Adj per LCAP
4400	Non-Capital Furniture & Equip	\$171,611	\$171,611	\$135,971	\$155,971	\$20,000	Adj per LCAP
Total Materials & Supplies		\$1,238,785	\$1,238,785	\$999,155	\$1,014,557	\$15,402	
Services & Other Operating Exp							
5100	Sub-Agreements over \$25K	\$0	\$0	\$0	\$0	\$0	
5200	Travel & Conferences (Mileage)	\$96,798	\$96,798	\$87,254	\$87,254	\$0	
5300	Dues & Memberships	\$29,647	\$29,647	\$30,409	\$30,409	\$0	
5400	Insurance	\$236,079	\$236,079	\$248,286	\$248,286	\$0	P&L Ins rate increases
5500	Utilities	\$884,170	\$884,170	\$909,700	\$909,700	\$0	Incr. water, sewer, refuse
5600	Rentals, Leases & Repairs	\$192,050	\$192,050	\$190,243	\$190,243	\$0	Per current estimates
5700	Direct Cost Transfers	(\$400)	(\$400)	(\$400)	(\$400)	\$0	Per current estimates
5801	Actuarial Study	\$10,500	\$10,500	\$0	\$0	\$0	
5803	Advertising	\$17,150	\$17,150	\$16,000	\$16,000	\$0	Per current estimates
5807	Architectural Fees	\$0	\$0	\$0	\$0	\$0	
5809	Audit Fees	\$29,500	\$29,500	\$29,500	\$29,500	\$0	
5811	Bank Fees	\$500	\$500	\$500	\$500	\$0	
5814	Election Expense	\$113,568	\$113,568	\$0	\$0	\$0	
5815	Employment Costs	\$0	\$0	\$0	\$0	\$0	
5819	Field Trips	\$24,936	\$24,936	\$25,730	\$25,730	\$0	Local site budgets

SAN RAFAEL HIGH SCHOOL DISTRICT 74
GENERAL FUND 01
FISCAL YEAR 2016-17

ADOPTED BUDGET

EXPENDITURES (continued)

UNRESTRICTED						
	Budget Rev #3 6/13/2016 (A)	Budget Rev #4 6/29/2016 (B)	Preliminary Budget 16-17 6/13/2016 (C)	Adopted Budget 16-17 6/29/2016 (D)	Variance (D) - (C) (E)	Comments
5821 Fingerprinting	\$100	\$100	\$100	\$100	\$0	
5823 Inspections	\$0	\$0	\$0	\$0	\$0	
5824 Interest Expense	\$0	\$0	\$0	\$0	\$0	
5826 Settlement Agreements	\$0	\$0	\$0	\$0	\$0	
5829 Legal Service	\$108,000	\$108,000	\$92,000	\$92,000	\$0	Per current estimates
5833 NPS Contracts (Spec Ed)	\$0	\$0	\$0	\$0	\$0	
5834 Mental Health - Residential	\$0	\$0	\$0	\$0	\$0	
5835 NPA Contracts (Spec Ed)	\$0	\$0	\$0	\$0	\$0	
5836 Mental Health Service contracts	\$0	\$0	\$0	\$0	\$0	
5837 Other Consultants	\$0	\$0	\$0	\$0	\$0	
5839 Other Fees	\$46,441	\$46,441	\$36,273	\$36,273	\$0	
5840 Other Contract Services	\$411,536	\$411,536	\$398,212	\$406,212	\$8,000	Per current estimates
5841 Outside Printing	\$56,183	\$56,183	\$61,329	\$61,329	\$0	
5849 Professional Consulting Services	\$65,050	\$65,050	\$54,000	\$44,000	(\$10,000)	One-time State Fds Adj.
5851 TB Testing	\$750	\$750	\$200	\$200	\$0	
5854 Repayment of Apportionment	\$0	\$0	\$0	\$0	\$0	
5855 Division of State Architect	\$0	\$0	\$0	\$0	\$0	
5860 Other Services	\$83,725	\$83,725	\$59,200	\$39,200	(\$20,000)	One-time State Fds Adj.
5900 Telephone/Communications	\$190,125	\$190,125	\$195,000	\$195,000	\$0	
5960 Postage	\$30,037	\$30,037	\$31,537	\$31,537	\$0	
Total Svcs & Other Operating Exp	\$2,626,445	\$2,626,445	\$2,465,073	\$2,443,073	(\$22,000)	
Capital Outlay						
6100 Land Improvements	\$0	\$0	\$0	\$0	\$0	
6200 Building Improvements	\$2,435	\$2,435	\$0	\$0	\$0	
6400 Capital Equipment	\$78,771	\$78,771	\$0	\$0	\$0	
6500 Capital Equipment Replace	\$17,442	\$17,442	\$75,000	\$75,000	\$0	
Total Capital Outlay	\$98,648	\$98,648	\$75,000	\$75,000	\$0	
Indirect/Direct Cost						
7141 Other Tuition,ExCost/PmtDist	\$7,543	\$7,543	\$8,000	\$8,000	\$0	
7142 Other Tuition-Excess Cost to COE	\$13,080	\$13,080	\$25,082	\$25,082	\$0	
7212 Tsf of Pass-thru Revenues COE	\$0	\$0	\$0	\$0	\$0	
7310 Indirect Cost GF	(\$158,182)	(\$158,182)	(\$108,966)	(\$108,966)	\$0	Indirect rate @ 6.86%
7350 Indirect Cost - InterFund	(\$39,449)	(\$39,449)	(\$30,525)	(\$30,525)	\$0	I/C rate FD 13 @ 4.92%
7370 Direct Support Cost Inter Fund	\$0	\$0	\$0	\$0	\$0	
Total Indirect	(\$177,008)	(\$177,008)	(\$106,409)	(\$106,409)	\$0	
TOTAL EXPENDITURES	\$22,227,651	\$22,227,651	\$22,475,030	\$22,468,432	(\$6,598)	
OTHER FINANCING USES						
7438 Debt Service - Principal	\$0	\$0	\$0	\$0	\$0	
7439 Debt Service - Interest	\$0	\$0	\$0	\$0	\$0	
7615 Transfer to Def Maintenance	\$0	\$0	\$0	\$0	\$0	
7619 All Other Inter-Fd Transfers	\$0	\$0	\$0	\$0	\$0	
Total Financing Uses:	\$0	\$0	\$0	\$0	\$0	
TOTAL EXPENDITURES & OTHER USES	\$22,227,651	\$22,227,651	\$22,475,030	\$22,468,432	(\$6,598)	
EXCESS OF REVENUES OVER EXPENSE	(\$1,120,550)	(\$1,120,550)	(\$1,872,645)	(\$1,795,618)	\$77,027	

SAN RAFAEL HIGH SCHOOL DISTRICT 74

GENERAL FUND 01

FISCAL YEAR 2016-17

ADOPTED BUDGET

	UNRESTRICTED					Comments
	Budget Rev #3	Budget Rev #4	Preliminary Budget 16-17	Adopted Budget 16-17	Variance	
	6/13/2016 (A)	6/29/2016 (B)	6/13/2016 (C)	6/29/2016 (D)	(D) - (C) (E)	
COMPONENTS OF END FUND BALANCE						
NON-SPENDABLE:						
Revolving Cash	\$5,500	\$5,500	\$5,500	\$5,500	\$0	
Stores Inventory	\$0	\$0	\$0	\$0	\$0	
Prepaid Expenditures	\$0	\$0	\$0	\$0	\$0	
RESTRICTED	\$0	\$0	\$0	\$0	\$0	
COMMITTED	\$0	\$0	\$0	\$0	\$0	
ASSIGNED						
Board Designated:						
Local Site Donations Carryover	\$0	\$0	\$0	\$0	\$0	
Cash Flow Contingency	\$1,100,000	\$1,100,000	\$350,000	\$375,000	\$25,000	
Contingency for CCSS:SB Assessment	\$550,000	\$550,000	\$0	\$0	\$0	
UNASSIGNED						
Reserve for Economic Uncertainties	\$3,436,914	\$3,436,914	\$3,450,923	\$3,437,763	(\$13,160)	10% Reserve
Available	\$612,388	\$612,388	\$25,735	\$90,921	\$65,186	
TOTAL ENDING FUND BALANCE:	\$5,704,802	\$5,704,802	\$3,832,158	\$3,909,184	\$77,027	

SAN RAFAEL HIGH SCHOOL DISTRICT 74

GENERAL FUND 01

FISCAL YEAR 2016-17

ADOPTED BUDGET

	RESTRICTED					Comments
	Budget Rev #3 6/13/2016 (A)	Budget Rev #4 6/29/2016 (B)	Preliminary Budget 16-17 6/13/2016 (C)	Adopted Budget 16-17 6/29/2016 (D)	Variance (D) - (C) (E)	
	2274	2274	2348	2348	0	
BEGINNING FUND BALANCE:	\$1,364,428	\$1,364,428	\$511,577	\$511,577	\$0	
REVENUES						
Revenue Limit						
8011 State Aid	\$0	\$0	\$0	\$0	\$0	
8012 Education Protection Account	\$0	\$0	\$0	\$0	\$0	
8019 State Aid - Prior Year	\$0	\$0	\$0	\$0	\$0	
8021 Homeowners Exemptions	\$0	\$0	\$0	\$0	\$0	
8029 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	\$0	
8041 Secured	\$0	\$0	\$0	\$0	\$0	
8042 Unsecured	\$0	\$0	\$0	\$0	\$0	
8043 Prior Year Taxes	\$0	\$0	\$0	\$0	\$0	
8044 Supplemental	\$0	\$0	\$0	\$0	\$0	
8045 ERAF	\$0	\$0	\$0	\$0	\$0	
8047 Community Redevelopment Fund	\$0	\$0	\$0	\$0	\$0	
8082 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	\$0	
8083 Less: Non-RL (50%) Adj.	\$0	\$0	\$0	\$0	\$0	
8091 Revenue Limit Transfers	\$0	\$0	\$0	\$0	\$0	
Total Revenue Limit	\$0	\$0	\$0	\$0	\$0	
Federal Revenues						
8181 Spec Ed Entitlement (IDEA)	\$416,503	\$416,503	\$440,229	\$440,229	\$0	Per current estimates
8182 Spec Ed Discretionary Grant	\$43,320	\$43,320	\$37,624	\$37,624	\$0	Per current estimates
8287 Pass-thru Revenues from Fed	\$6,000	\$6,000	\$6,000	\$6,000	\$0	Per current estimates
8290 All Other Federal Revenue	\$660,146	\$660,146	\$391,767	\$391,767	\$0	Reduce for PY/Def Rev
Total Federal Revenues	\$1,125,969	\$1,125,969	\$875,620	\$875,620	\$0	
State Revenues						
8311 State Revenues	\$0	\$0	\$0	\$0	\$0	
8319 PY State Revenues	\$0	\$0	\$0	\$0	\$0	
8434 K-3 CSR	\$0	\$0	\$0	\$0	\$0	
8550 Mandated Cost Reimbursements	\$0	\$0	\$0	\$0	\$0	
8560 Lottery (Prop 20)	\$103,441	\$103,441	\$100,700	\$100,700	\$0	Current est \$41/ADA
8590 All Other State Revenues	\$346,469	\$346,469	\$134,935	\$134,935	\$0	
Total State Revenues	\$449,910	\$449,910	\$235,635	\$235,635	\$0	
Local Revenues						
8621 Parcel Tax	\$2,811,000	\$2,811,000	\$2,950,000	\$2,950,000	\$0	5% COLA
8625 Community Redevelopment Fund	\$0	\$0	\$0	\$0	\$0	
8660 Interest Earnings	\$0	\$0	\$0	\$0	\$0	
8677 Interagency Services Between L	\$0	\$0	\$0	\$0	\$0	
8689 All Other Fees & Contracts	\$0	\$0	\$0	\$0	\$0	
8691 Plus: Misc Non-RL (50%) Adj	\$0	\$0	\$0	\$0	\$0	
8699 Other Local Revenues	\$507,668	\$507,668	\$477,524	\$323,806	(\$153,718)	MPTA Tsf of Spec Ed
8710 Tuition	\$0	\$0	\$0	\$0	\$0	
8792 Transfer of Apportionment from C	\$1,328,755	\$1,328,755	\$1,199,951	\$1,199,951	\$0	Per MCOE Est. AB 602
Total Local Revenues	\$4,647,423	\$4,647,423	\$4,627,475	\$4,473,757	(\$153,718)	
TOTAL REVENUES	\$6,223,302	\$6,223,302	\$5,738,730	\$5,585,012	(\$153,718)	
OTHER FINANCING SOURCES						
8919 All Other Interfund Transfers In	\$0	\$0	\$0	\$0	\$0	
8972 Proceeds from Capital Leases	\$0	\$0	\$0	\$0	\$0	
8980 Contributions to Restricted Prgs	\$5,065,340	\$5,065,340	\$5,783,890	\$5,812,608	\$28,718	Special Education
8998 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	\$0	\$0	
Total Other Financing Sources	\$5,065,340	\$5,065,340	\$5,783,890	\$5,812,608	\$28,718	
TOTAL REVENUES & OTHER SOURCES	\$11,288,642	\$11,288,642	\$11,522,620	\$11,397,620	(\$125,000)	

**SAN RAFAEL HIGH SCHOOL DISTRICT 74
GENERAL FUND 01
FISCAL YEAR 2016-17**

ADOPTED BUDGET

		RESTRICTED					Comments
		Budget Rev #3 6/13/2016 (A)	Budget Rev #4 6/29/2016 (B)	Preliminary Budget 16-17 6/13/2016 (C)	Adopted Budget 16-17 6/29/2016 (D)	Variance (D) - (C) (E)	
EXPENDITURES							
Certificated Salaries							
1100	Certificated Instructional	\$2,412,260	\$2,412,260	\$2,466,759	\$2,466,759	\$0	Step & Column
1200	Certificated Support	\$1,095,941	\$1,095,941	\$1,091,143	\$1,091,143	\$0	Step & Column
1300	Administrative	\$220,998	\$220,998	\$216,031	\$216,031	\$0	Step & Column
1900	Other Certificated	\$0	\$0	\$80,000	\$80,000	\$0	Tsf Lit Leads <Unrestr.
Total Certificated Salaries		\$3,729,199	\$3,729,199	\$3,853,933	\$3,853,933	\$0	
Classified Salaries							
2100	Instructional Assist	\$345,128	\$345,128	\$381,278	\$381,278	\$0	Step & Column
2200	Classified Support	\$718,313	\$718,313	\$712,192	\$712,192	\$0	Step & Column
2300	Administrative	\$189,336	\$189,336	\$299,058	\$299,058	\$0	Step & Column
2400	Clerical Salaries	\$140,740	\$140,740	\$125,169	\$125,169	\$0	Step & Column
2900	Other Classified	\$138,133	\$138,133	\$130,914	\$130,914	\$0	Step & Column
Total Classified Salaries		\$1,531,650	\$1,531,650	\$1,648,611	\$1,648,611	\$0	
Employee Benefits							
3100	STRS	\$405,133	\$405,133	\$484,512	\$484,512	\$0	STRS 12.58%
3200	PERS	\$176,662	\$176,662	\$223,056	\$223,056	\$0	PERS 13.888%
3300	OASDI/Medicare	\$177,250	\$177,250	\$184,960	\$184,960	\$0	OASDI 6.2%
3400	Health & Welfare	\$676,534	\$676,534	\$707,680	\$707,680	\$0	Per contract & Open Pos.
3500	State Unemployment Ins	\$2,845	\$2,845	\$2,969	\$2,969	\$0	SUI .05%
3600	Workers Comp	\$107,659	\$107,659	\$116,611	\$116,611	\$0	W/C 2%
3700	Retiree Benefits	\$0	\$0	\$0	\$0	\$0	Per Actuarial Report
3800	PERS RLR	\$0	\$0	\$0	\$0	\$0	
3900	Cash In Lieu/Other	\$17,164	\$17,164	\$17,240	\$17,240	\$0	Per current estimates
Total Employee Benefits		\$1,563,247	\$1,563,247	\$1,737,028	\$1,737,028	\$0	
Materials & Supplies							
4100	Approved Textbooks & Core Cur	\$149,823	\$149,823	\$100,700	\$100,700	\$0	Adj for carryover & one-time
4200	Books & Reference Materials	\$20,010	\$20,010	\$5,113	\$5,113	\$0	Adj for carryover & one-time
4300	Materials & Supplies	\$1,156,725	\$1,156,725	\$371,734	\$371,734	\$0	Adj for carryover & one-time
4400	Non-Capital Furniture & Equip	\$286,793	\$286,793	\$152,222	\$152,222	\$0	Adj for carryover & one-time
Total Materials & Supplies		\$1,613,351	\$1,613,351	\$629,769	\$629,769	\$0	
Services & Other Operating Exp							
5100	Sub-Agreements over \$25K	\$730,585	\$730,585	\$999,005	\$949,005	(\$50,000)	Spec Ed Cont. (NPS/NPA)
5200	Travel & Conferences (Mileage)	\$36,916	\$36,916	\$20,874	\$20,874	\$0	Per current estimates
5300	Dues & Memberships	\$0	\$0	\$0	\$0	\$0	
5400	Insurance	\$0	\$0	\$0	\$0	\$0	
5500	Utilities	\$1,500	\$1,500	\$0	\$0	\$0	
5600	Rentals, Leases & Repairs	\$99,521	\$99,521	\$101,025	\$101,025	\$0	Per current estimates
5700	Direct Cost Transfers	\$200	\$200	\$200	\$200	\$0	Per current estimates
5801	Actuarial Study	\$0	\$0	\$0	\$0	\$0	
5803	Advertising	\$0	\$0	\$0	\$0	\$0	
5807	Architectural Fees	\$10,000	\$10,000	\$0	\$0	\$0	
5809	Audit Fees	\$0	\$0	\$0	\$0	\$0	
5811	Bank Fees	\$0	\$0	\$0	\$0	\$0	
5814	Election Expense	\$0	\$0	\$0	\$0	\$0	
5815	Employment Costs	\$0	\$0	\$0	\$0	\$0	
5819	Field Trips	\$5,443	\$5,443	\$1,204	\$1,204	\$0	Adjust for carryover

SAN RAFAEL HIGH SCHOOL DISTRICT 74
GENERAL FUND 01
FISCAL YEAR 2016-17

ADOPTED BUDGET		RESTRICTED					Comments
		Budget Rev #3 6/13/2016 (A)	Budget Rev #4 6/29/2016 (B)	Preliminary Budget 16-17 6/13/2016 (C)	Adopted Budget 16-17 6/29/2016 (D)	Variance (D) - (C) (E)	
EXPENDITURES (continued)							
5821	Fingerprinting	\$0	\$0	\$0	\$0	\$0	
5823	Inspections	\$41,181	\$41,181	\$41,181	\$41,181	\$0	
5824	Interst Expense	\$0	\$0	\$0	\$0	\$0	
5826	Settlement Agreement	\$0	\$0	\$0	\$0	\$0	
5829	Legal Service	\$40,000	\$40,000	\$40,000	\$40,000	\$0	Special Education
5833	NPS Contracts (Spec Ed)	\$706,451	\$706,451	\$852,300	\$777,300	(\$75,000)	Special Ed Contracts
5834	Mental Health - Residential	\$0	\$0	\$0	\$0	\$0	
5835	NPA Contracts (Spec Ed)	\$151,114	\$151,114	\$186,982	\$186,982	\$0	Special Ed Contracts
5836	Mental Health Service contracts	\$56,002	\$56,002	\$84,060	\$84,060	\$0	Special Ed Contracts
5837	Other Consultants	\$0	\$0	\$0	\$0	\$0	
5839	Other Fees	\$36,454	\$36,454	\$36,590	\$36,590	\$0	Per current estimates
5840	Other Contract Services	\$388,655	\$388,655	\$344,269	\$344,269	\$0	Adj for carryover & one-time
5841	Outside Printing	\$0	\$0	\$0	\$0	\$0	
5849	Professional Consulting Services	\$35,804	\$35,804	\$37,004	\$37,004	\$0	Per current estimates
5851	TB Testing	\$0	\$0	\$0	\$0	\$0	
5854	Repayment of Apportionment	\$0	\$0	\$0	\$0	\$0	
5855	Division of State Architect	\$0	\$0	\$0	\$0	\$0	
5860	Other Services	\$510,971	\$510,971	\$531,983	\$531,983	\$0	Special Education Transp.
5900	Telephone/Communications	\$10,000	\$10,000	\$10,000	\$10,000	\$0	
5960	Postage	\$220	\$220	\$220	\$220	\$0	
Total Svcs & Other Operating Ex		\$2,861,017	\$2,861,017	\$3,286,897	\$3,161,897	(\$125,000)	
Capital Outlay							
6100	Land Improvements	\$0	\$0	\$0	\$0	\$0	
6200	Building Improvements	\$0	\$0	\$0	\$0	\$0	
6400	Capital Equipment	\$0	\$0	\$0	\$0	\$0	
6500	Capital Equipment Replace	\$0	\$0	\$0	\$0	\$0	
Total Capital Outlay		\$0	\$0	\$0	\$0	\$0	
Indirect/Direct Cost							
7141	Other Tuition,ExCost/PmtDist	\$0	\$0	\$0	\$0	\$0	
7142	Other Tuition-Excess Cost to CO	\$645,752	\$645,752	\$730,011	\$730,011	\$0	Excess Cost billback
7212	Tsf of Pass-thru Revenues COE	\$6,000	\$6,000	\$6,000	\$6,000	\$0	
7310	Indirect Cost GF	\$158,182	\$158,182	\$108,966	\$108,966	\$0	Adj for carryover & one-time
7350	Indirect Cost - InterFund	\$0	\$0	\$0	\$0	\$0	
7370	Direct Support Cost Inter Fund	\$0	\$0	\$0	\$0	\$0	
Total Indirect		\$809,934	\$809,934	\$844,977	\$844,977	\$0	
OTHER FINANCING USES							
7438	Debt Service - Interest	\$1,385	\$1,385	\$809	\$809	\$0	Vehicle leases
7439	Debt Service - Principle	\$31,709	\$31,709	\$32,172	\$32,172	\$0	Vehicle leases
7615	Transfer to Def Maintenance	\$0	\$0	\$0	\$0	\$0	
7619	All Other Inter-Fd Transfers	\$0	\$0	\$0	\$0	\$0	
Total Financing Uses:		\$33,094	\$33,094	\$32,981	\$32,981	\$0	
TOTAL EXPENDITURES & OTHER USES		\$12,141,492	\$12,141,492	\$12,034,196	\$11,909,196	(\$125,000)	
EXCESS OF REVENUES OVER EXPENS		(\$852,850)	(\$852,850)	(\$511,576)	(\$511,576)	\$0	

**SAN RAFAEL HIGH SCHOOL DISTRICT 74
GENERAL FUND 01
FISCAL YEAR 2016-17**

ADOPTED BUDGET

	RESTRICTED					Comments
	Budget Rev #3 6/13/2016 (A)	Budget Rev #4 6/29/2016 (B)	Preliminary Budget 16-17 6/13/2016 (C)	Adopted Budget 16-17 6/29/2016 (D)	0 Variance (D) - (C) (E)	
COMPONENTS OF END FUND BALANCE						
NON-SPENDABLE:						
Revolving Cash	\$0	\$0	\$0	\$0	\$0	
Stores Inventory	\$0	\$0	\$0	\$0	\$0	
Prepaid Expenditures	\$0	\$0	\$0	\$0	\$0	
RESTRICTED	\$511,578	\$511,577	\$1	\$1	\$0	Lottery & Parcel Tax
COMMITTED	\$0	\$0	\$0	\$0	\$0	
ASSIGNED						
Board Designated:						
Local Site Donations Carryover	\$0	\$0	\$0	\$0	\$0	
Cash Flow Contingency	\$0	\$0	\$0	\$0	\$0	
Contingency for CCSS:SB Asses	\$0	\$0	\$0	\$0	\$0	
UNASSIGNED						
Reserve for Economic Uncertainties	\$0	\$0	\$0	\$0	\$0	
Available	\$0	\$0	\$0	\$0	\$0	
TOTAL ENDING FUND BALANCE:	\$511,578	\$511,577	\$1	\$1	\$0	

SAN RAFAEL HIGH SCHOOL DISTRICT 74

GENERAL FUND 01

FISCAL YEAR 2016-17

ADOPTED BUDGET

	UNRESTRICTED/RESTRICTED					Comments
	Budget Rev #3 6/13/2016 (A)	Budget Rev #4 6/29/2016 (B)	Preliminary Budget 16-17 6/13/2016 (C)	Adopted Budget 16-17 6/29/2016 (D)	Variance (D) - (C) (E)	
Average Daily Attendance (ADA)	2274	2274	2348	2348	0	Est. P-2 ADA
BEGINNING FUND BALANCE:	\$8,189,780	\$8,189,780	\$6,216,379	\$6,216,379	\$0	
REVENUES						
Revenue Limit						
8011 State Aid	\$449,404	\$449,404	\$370,000	\$370,000	\$0	
8012 Education Protection Account	\$451,132	\$451,132	\$470,360	\$470,360	\$0	
8019 State Aid - Prior Year	\$25,000	\$25,000	\$10,000	\$10,000	\$0	
8021 Homeowners Exemptions	\$123,040	\$123,040	\$125,000	\$125,000	\$0	
8029 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	\$0	
8041 Secured	\$22,018,553	\$22,018,553	\$23,339,000	\$23,339,000	\$0	
8042 Unsecured	\$454,017	\$454,017	\$450,000	\$450,000	\$0	
8043 Prior Year Taxes	\$16,193	\$16,193	\$30,000	\$30,000	\$0	
8044 Supplemental	\$0	\$0	\$0	\$0	\$0	
8045 ERAF	\$0	\$0	\$0	\$0	\$0	
8047 Community Redevelopment Funds	\$196,956	\$196,956	\$200,000	\$200,000	\$0	
8082 Other In-Lieu Taxes	\$4,318	\$4,318	\$0	\$0	\$0	
8083 Revenue Limit Transfers	(\$2,159)	(\$2,159)	\$0	\$0	\$0	
8091 PERS RLR	\$0	\$0	\$0	\$0	\$0	
Total Revenue Limit	\$23,736,454	\$23,736,454	\$24,994,360	\$24,994,360	\$0	
Federal Revenues						
8181 Spec Ed Entitlement (IDEA)	\$416,503	\$416,503	\$440,229	\$440,229	\$0	
8182 Spec Ed Discretionary Grant	\$43,320	\$43,320	\$37,624	\$37,624	\$0	
8287 Pass-thru Revenues Fed Sources	\$6,000	\$6,000	\$6,000	\$6,000	\$0	
8290 All Other Federal Revenue	\$668,223	\$668,223	\$391,767	\$391,767	\$0	
Total Federal Revenues	\$1,134,046	\$1,134,046	\$875,620	\$875,620	\$0	
State Revenues						
8311 State Revenues	\$0	\$0	\$0	\$0	\$0	
8319 PY State Revenues	\$0	\$0	\$0	\$0	\$0	
8434 K-3 CSR	\$0	\$0	\$0	\$0	\$0	
8550 Mandated Cost Reimbursements	\$1,315,519	\$1,315,519	\$564,297	\$628,444	\$64,147	
8560 Lottery (Non-Prop 20)	\$442,305	\$442,305	\$439,100	\$439,100	\$0	
8590 All Other State Revenues	\$348,882	\$348,882	\$137,435	\$137,435	\$0	
Total State Revenues	\$2,106,706	\$2,106,706	\$1,140,832	\$1,204,979	\$64,147	
Local Revenues						
8621 Parcel Tax	\$2,811,000	\$2,811,000	\$2,950,000	\$2,950,000	\$0	
8625 Community Redevelopment Funds	\$179,000	\$179,000	\$179,000	\$179,000	\$0	
8660 Interest Earnings	\$15,000	\$15,000	\$15,000	\$15,000	\$0	
8677 Interagency Services Between LEAs	\$0	\$0	\$0	\$0	\$0	
8689 All Other Fees & Contracts	\$0	\$0	\$0	\$0	\$0	
8691 Plus: Misc Non-RL (50%) Adj.	\$2,159	\$2,159	\$0	\$0	\$0	
8699 Other Local Revenues	\$850,873	\$850,873	\$729,242	\$575,524	(\$153,718)	
8710 Tuition	\$36,000	\$36,000	\$6,000	\$6,000	\$0	
8792 Transfer of Apportionment from COE	\$1,328,755	\$1,328,755	\$1,199,951	\$1,199,951	\$0	
Total Local Revenues	\$5,222,787	\$5,222,787	\$5,079,193	\$4,925,475	(\$153,718)	
TOTAL REVENUES	\$32,199,993	\$32,199,993	\$32,090,005	\$32,000,434	(\$89,571)	
OTHER FINANCING SOURCES						
8919 All Other Interfund Transfers In	\$195,750	\$195,750	\$35,000	\$70,000	\$35,000	
8972 Proceeds from Capital Leases	\$0	\$0	\$0	\$0	\$0	
8980 Contributions to Restricted Prgs	\$0	\$0	\$0	\$0	\$0	
8998 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	\$0	\$0	
Total Other Financing Sources	\$195,750	\$195,750	\$35,000	\$70,000	\$35,000	
TOTAL REVENUES & OTHER SOURCES	\$32,395,743	\$32,395,743	\$32,125,005	\$32,070,434	(\$54,571)	

**SAN RAFAEL HIGH SCHOOL DISTRICT 74
GENERAL FUND 01
FISCAL YEAR 2016-17**

ADOPTED BUDGET

EXPENDITURES

	UNRESTRICTED/RESTRICTED					Comments
	Budget Rev #3 6/13/2016 (A)	Budget Rev #4 6/29/2016 (B)	Preliminary Budget 16-17 6/13/2016 (C)	Adopted Budget 16-17 6/29/2016 (D)	Variance (D) - (C) (E)	
Certificated Salaries						
1100 Certificated Instructional	\$11,615,748	\$11,615,748	\$11,921,625	\$11,921,625	\$0	
1200 Certificated Support	\$1,189,604	\$1,189,604	\$1,186,492	\$1,186,492	\$0	
1300 Administrative	\$1,843,647	\$1,843,647	\$1,792,792	\$1,792,792	\$0	
1900 Other Certificated	\$178,700	\$178,700	\$172,718	\$172,718	\$0	
Total Certificated Salaries	\$14,827,699	\$14,827,699	\$15,073,627	\$15,073,627	\$0	
Classified Salaries						
2100 Instructional Assist	\$485,628	\$485,628	\$521,778	\$521,778	\$0	
2200 Classified Support	\$1,731,170	\$1,731,170	\$1,714,073	\$1,714,073	\$0	
2300 Administrative	\$599,579	\$599,579	\$723,394	\$723,394	\$0	
2400 Clerical Salaries	\$1,504,867	\$1,504,867	\$1,531,628	\$1,531,628	\$0	
2900 Other Classified	\$208,018	\$208,018	\$194,038	\$194,038	\$0	
Total Classified Salaries	\$4,529,262	\$4,529,262	\$4,684,911	\$4,684,911	\$0	
Employee Benefits						
3100 STRS	\$1,556,308	\$1,556,308	\$1,892,122	\$1,892,122	\$0	
3200 PERS	\$514,036	\$514,036	\$617,467	\$617,467	\$0	
3300 OASDI/Medicare	\$579,046	\$579,046	\$584,110	\$584,110	\$0	
3400 Health & Welfare	\$2,605,891	\$2,605,891	\$2,716,380	\$2,716,380	\$0	
3500 State Unemployment Ins	\$10,430	\$10,430	\$10,041	\$10,041	\$0	
3600 Workers Comp	\$390,740	\$390,740	\$398,553	\$398,553	\$0	
3700 Retiree Benefits	\$160,191	\$160,191	\$209,012	\$209,012	\$0	
3800 PERS RLR	\$0	\$0	\$0	\$0	\$0	
3900 Cash In Lieu/Other	\$91,274	\$91,274	\$95,560	\$95,560	\$0	
Total Employee Benefits	\$5,907,916	\$5,907,916	\$6,523,245	\$6,523,245	\$0	
Materials & Supplies						
4100 Approved Textbooks & Core Curr	\$360,258	\$360,258	\$320,700	\$320,700	\$0	
4200 Books & Reference Materials	\$28,703	\$28,703	\$13,768	\$13,768	\$0	
4300 Materials & Supplies	\$2,004,771	\$2,004,771	\$1,006,263	\$1,001,665	(\$4,598)	
4400 Non-Capital Furniture & Equip	\$458,404	\$458,404	\$288,193	\$308,193	\$20,000	
Total Materials & Supplies	\$2,852,136	\$2,852,136	\$1,628,924	\$1,644,326	\$15,402	
Services & Other Operating Exp						
5100 Sub-Agreements over \$25K	\$730,585	\$730,585	\$999,005	\$949,005	(\$50,000)	
5200 Travel & Conferences (Mileage)	\$133,714	\$133,714	\$108,128	\$108,128	\$0	
5300 Dues & Memberships	\$29,647	\$29,647	\$30,409	\$30,409	\$0	
5400 Insurance	\$236,079	\$236,079	\$248,286	\$248,286	\$0	
5500 Utilities	\$885,670	\$885,670	\$909,700	\$909,700	\$0	
5600 Rentals, Leases & Repairs	\$291,571	\$291,571	\$291,268	\$291,268	\$0	
5700 Direct Cost Transfer	(\$200)	(\$200)	(\$200)	(\$200)	\$0	
5801 Actuarial Study	\$10,500	\$10,500	\$0	\$0	\$0	
5803 Advertising	\$17,150	\$17,150	\$16,000	\$16,000	\$0	
5807 Architectural Fees	\$10,000	\$10,000	\$0	\$0	\$0	
5809 Audit Fees	\$29,500	\$29,500	\$29,500	\$29,500	\$0	
5811 Bank Fees	\$500	\$500	\$500	\$500	\$0	
5814 Election Expense	\$113,568	\$113,568	\$0	\$0	\$0	
5815 Employment Costs	\$0	\$0	\$0	\$0	\$0	
5819 Field Trips	\$30,379	\$30,379	\$26,934	\$26,934	\$0	

**SAN RAFAEL HIGH SCHOOL DISTRICT 74
GENERAL FUND 01
FISCAL YEAR 2016-17**

ADOPTED BUDGET

EXPENDITURES (continued)

		UNRESTRICTED/RESTRICTED					
		Budget Rev #3 6/13/2016 (A)	Budget Rev #4 6/29/2016 (B)	Preliminary Budget 16-17 6/13/2016 (C)	Adopted Budget 16-17 6/29/2016 (D)	Variance (D) - (C) (E)	Comments
5821	Fingerprinting	\$100	\$100	\$100	\$100	\$0	
5823	Inspections	\$41,181	\$41,181	\$41,181	\$41,181	\$0	
5824	Interest Expense	\$0	\$0	\$0	\$0	\$0	
5826	Settlement Agreements	\$0	\$0	\$0	\$0	\$0	
5829	Legal Service	\$148,000	\$148,000	\$132,000	\$132,000	\$0	
5833	NPS Contracts (Spec Ed)	\$706,451	\$706,451	\$852,300	\$777,300	(\$75,000)	
5834	Mental Health - Residential	\$0	\$0	\$0	\$0	\$0	
5835	NPA Contracts (Spec Ed)	\$151,114	\$151,114	\$186,982	\$186,982	\$0	
5836	Mental Health Service contracts	\$56,002	\$56,002	\$84,060	\$84,060	\$0	
5837	Other Consultants	\$0	\$0	\$0	\$0	\$0	
5839	Other Fees	\$82,895	\$82,895	\$72,863	\$72,863	\$0	
5840	Other Contract Services	\$800,191	\$800,191	\$742,481	\$750,481	\$8,000	
5841	Outside Printing	\$56,183	\$56,183	\$61,329	\$61,329	\$0	
5849	Professional Consulting Services	\$100,854	\$100,854	\$91,004	\$81,004	(\$10,000)	
5851	TB Testing	\$750	\$750	\$200	\$200	\$0	
5854	Repayment of Apportionment	\$0	\$0	\$0	\$0	\$0	
5855	Division of State Architect	\$0	\$0	\$0	\$0	\$0	
5860	Other Services	\$594,696	\$594,696	\$591,183	\$571,183	(\$20,000)	
5900	Telephone/Communications	\$200,125	\$200,125	\$205,000	\$205,000	\$0	
5960	Postage	\$30,257	\$30,257	\$31,757	\$31,757	\$0	
Total Svcs & Other Operating Exp		\$5,487,462	\$5,487,462	\$5,751,970	\$5,604,970	(\$147,000)	
Capital Outlay							
6100	Land Improvements	\$0	\$0	\$0	\$0	\$0	
6200	Building Improvements	\$2,435	\$2,435	\$0	\$0	\$0	
6400	Capital Equipment	\$78,771	\$78,771	\$0	\$0	\$0	
6500	Capital Equipment Replace	\$17,442	\$17,442	\$75,000	\$75,000	\$0	
Total Capital Outlay		\$98,648	\$98,648	\$75,000	\$75,000	\$0	
Indirect/Direct Cost							
7141	Other Tuition, ExCost/PmtDist	\$7,543	\$7,543	\$8,000	\$8,000	\$0	
7142	Other Tuition-Excess Cost to COE	\$658,832	\$658,832	\$755,093	\$755,093	\$0	
7212	Tsf of Pass-thru Revenues COE	\$6,000	\$6,000	\$6,000	\$6,000	\$0	
7310	Indirect Cost GF	\$0	\$0	\$0	\$0	\$0	
7350	Indirect Cost - InterFund	(\$39,449)	(\$39,449)	(\$30,525)	(\$30,525)	\$0	
7370	Direct Support Cost Inter Fund	\$0	\$0	\$0	\$0	\$0	
Total Indirect		\$632,926	\$632,926	\$738,568	\$738,568	\$0	
TOTAL EXPENDITURES		\$34,336,049	\$34,336,049	\$34,476,245	\$34,344,647	(\$131,598)	
OTHER FINANCING USES							
7438	Debt Service - Principal	\$1,385	\$1,385	\$809	\$809	\$0	
7439	Debt Service - Interest	\$31,709	\$31,709	\$32,172	\$32,172	\$0	
7615	Transfer to Def Maintenance	\$0	\$0	\$0	\$0	\$0	
7619	All Other Inter-Fd Transfers	\$0	\$0	\$0	\$0	\$0	
Total Financing Uses:		\$33,094	\$33,094	\$32,981	\$32,981	\$0	
TOTAL EXPENDITURES & OTHER USES		\$34,369,143	\$34,369,143	\$34,509,226	\$34,377,628	(\$131,598)	
EXCESS OF REVENUES OVER EXPENSE		(\$1,973,400)	(\$1,973,400)	(\$2,384,221)	(\$2,307,194)	\$77,027	

SAN RAFAEL HIGH SCHOOL DISTRICT 74
GENERAL FUND 01
FISCAL YEAR 2016-17

ADOPTED BUDGET

	UNRESTRICTED/RESTRICTED					Comments
	Budget Rev #3 6/13/2016 (A)	Budget Rev #4 6/29/2016 (B)	Preliminary Budget 16-17 6/13/2016 (C)	Adopted Budget 16-17 6/29/2016 (D)	Variance (D) - (C) (E)	
COMPONENTS OF END FUND BALANCE						
NON-SPENDABLE:						
Revolving Cash	\$5,500	\$5,500	\$5,500	\$5,500	\$0	
Stores Inventory	\$0	\$0	\$0	\$0	\$0	
Prepaid Expenditures	\$0	\$0	\$0	\$0	\$0	
RESTRICTED	\$511,578	\$511,577	\$1	\$1	\$0	
COMMITTED	\$0	\$0	\$0	\$0	\$0	
ASSIGNED						
Board Designated:						
Local Site Donations Carryover	\$0	\$0	\$0	\$0	\$0	
Cash Flow Contingency	\$1,100,000	\$1,100,000	\$350,000	\$375,000	\$25,000	
Contingency for CCSS:SB Assessm	\$550,000	\$550,000	\$0	\$0	\$0	
UNASSIGNED						
Reserve for Economic Uncertainties	\$3,436,914	\$3,436,914	\$3,450,923	\$3,437,763	(\$13,160)	10% RESERVE
Available	\$612,388	\$612,388	\$25,735	\$90,921	\$65,186	
TOTAL ENDING FUND BALANCE:	\$6,216,380	\$6,216,380	\$3,832,158	\$3,909,185	\$77,028	