

SAN RAFAEL HIGH SCHOOL DISTRICT 74

GENERAL FUND 01

FISCAL YEAR 2016-17

PRELIMINARY BUDGET

	UNRESTRICTED			Comments
	Budget Rev #3 6/13/2016 (A)	Preliminary Budget 16-17 6/13/2016 (B)	Variance (B) - (A) (C)	
	2274	2348	74	Estimated 2015-16 P-2 ADA
BEGINNING FUND BALANCE:	\$6,825,352	\$5,704,802	(\$1,120,550)	
REVENUES				
Revenue Limit				
8011 State Aid	\$449,404	\$370,000	(\$79,404)	District of Choice estimates
8012 Education Protection Account	\$451,132	\$470,360	\$19,228	Recalc per ADA changes & State Est. EPA
8019 State Aid - Prior Year	\$25,000	\$10,000	(\$15,000)	
8021 Homeowners Exemptions	\$123,040	\$125,000	\$1,960	Estimated local property taxes
8029 Other In-Lieu Taxes	\$0	\$0	\$0	
8041 Secured	\$22,018,553	\$23,339,000	\$1,320,447	6% Increase
8042 Unsecured	\$454,017	\$450,000	(\$4,017)	Estimated local property taxes
8043 Prior Year Taxes	\$16,193	\$30,000	\$13,807	Estimated local property taxes
8044 Supplemental	\$0	\$0	\$0	
8045 ERAF	\$0	\$0	\$0	
8047 Community Redevelopment Funds	\$196,956	\$200,000	\$3,044	Estimated local property taxes
8082 Other In-Lieu Taxes	\$4,318	\$0	(\$4,318)	Estimated local property taxes
8089 Less: Non-RL	(\$2,159)	\$0	\$2,159	Estimated local property taxes
8091 Revenue Limit Transfers	\$0	\$0	\$0	
Total Revenue Limit	\$23,736,454	\$24,994,360	\$1,257,906	
Federal Revenues				
8181 Spec Ed Entitlement (IDEA)	\$0	\$0	\$0	
8182 Spec Ed Discretionary Grant	\$0	\$0	\$0	
8287 Pass-thru Revenues from Federal Source	\$0	\$0	\$0	
8290 All Other Federal Revenue	\$8,077	\$0	(\$8,077)	
Total Federal Revenues	\$8,077	\$0	(\$8,077)	
State Revenues				
8311 State Revenues	\$0	\$0	\$0	
8319 PY State Revenues	\$0	\$0	\$0	
8434 K-3 CSR	\$0	\$0	\$0	
8550 Mandated Cost Reimbursements	\$1,315,519	\$564,297	(\$751,222)	Mandated Block Grant-reduce one-time PY
8560 Lottery (Non-Prop 20)	\$338,864	\$338,400	(\$464)	Per SSC \$138/ADA Est
8590 All Other State Revenues	\$2,413	\$2,500	\$87	Per current estimates
Total State Revenues	\$1,656,796	\$905,197	(\$751,599)	
Local Revenues				
8621 Parcel Tax	\$0	\$0	\$0	
8625 Community Redevelopment Funds	\$179,000	\$179,000	\$0	
8660 Interest Earnings	\$15,000	\$15,000	\$0	
8677 Interagency Services Between LEAs	\$0	\$0	\$0	
8689 All Other Fees & Contracts	\$0	\$0	\$0	
8691 Plus: Misc Non-RL (50%) Adj.	\$2,159	\$0	(\$2,159)	Per current estimates
8699 Other Local Revenues	\$343,205	\$251,718	(\$91,487)	Local reimbursements & donations
8710 Tuition	\$36,000	\$6,000	(\$30,000)	Per current estimates
8792 Transfer of Apportionment from COE	\$0	\$0	\$0	
Total Local Revenues	\$575,364	\$451,718	(\$123,646)	
TOTAL REVENUES	\$25,976,691	\$26,351,275	\$374,584	
OTHER FINANCING SOURCES				
8919 All Other Interfund Transfers In	\$195,750	\$35,000	(\$160,750)	Reduce for one-time transfer fd 11
8972 Proceeds from Capital Leases	\$0	\$0	\$0	
8980 Contributions to Restricted Prgs	(\$5,065,340)	(\$5,783,890)	(\$718,550)	Increase contribution to Special Ed
8998 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	
Total Other Financing Sources	(\$4,869,590)	(\$5,748,890)	(\$879,300)	
TOTAL REVENUES & OTHER SOURCES	\$21,107,101	\$20,602,385	(\$504,716)	

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

PRELIMINARY BUDGET

EXPENDITURES

		UNRESTRICTED			
		Budget Rev #3 6/13/2016 (A)	Preliminary Budget 16-17 6/13/2016 (B)	Variance (B) - (A) (C)	Comments
Certificated Salaries					
1100	Certificated Instructional	\$9,203,488	\$9,454,866	\$251,378	Step & column; growth add 2.6 FTE
1200	Certificated Support	\$93,663	\$95,349	\$1,686	Step & Column
1300	Administrative	\$1,622,649	\$1,576,761	(\$45,888)	Adjust for current placements
1900	Other Certificated	\$178,700	\$92,718	(\$85,982)	Reduce Lit Leads/Educator Effectiveness Grt
	Total Certificated Salaries	\$11,098,500	\$11,219,694	\$121,194	
Classified Salaries					
2100	Instructional Assist	\$140,500	\$140,500	\$0	
2200	Classified Support	\$1,012,857	\$1,001,881	(\$10,976)	Adjust for new placments
2300	Administrative	\$410,243	\$424,336	\$14,093	Step & Column
2400	Clerical Salaries	\$1,364,127	\$1,406,459	\$42,332	Step & Column
2900	Other Classified	\$69,885	\$63,124	(\$6,761)	Adjust for new placements
	Total Classified Salaries	\$2,997,612	\$3,036,300	\$38,688	
Employee Benefits					
3100	STRS	\$1,151,175	\$1,407,610	\$256,435	Adj for staffing; STRS Increase (12.58%)
3200	PERS	\$337,374	\$394,411	\$57,037	Per staffing; PERS Incr. 13.888%
3300	OASDI/Medicare	\$401,796	\$399,150	(\$2,646)	Per staffing changes above
3400	Health & Welfare	\$1,929,357	\$2,008,700	\$79,343	Open Positions & SRFT contract provisions
3500	State Unemployment Ins	\$7,585	\$7,072	(\$513)	No change in SUI rate .05%
3600	Workers Comp	\$283,081	\$281,942	(\$1,139)	Flat rate at 2. %
3700	Retiree Benefits	\$160,191	\$209,012	\$48,821	Adjust per Actuarial Report
3800	PERS RLR	\$0	\$0	\$0	
3900	Cash In Lieu/Other	\$74,110	\$78,320	\$4,210	Current Estimates
	Total Employee Benefits	\$4,344,669	\$4,786,217	\$441,548	
Materials & Supplies					
4100	Approved Textbooks & Core Curr	\$210,435	\$220,000	\$9,565	Textbook adoptions/One-time
4200	Books & Reference Materials	\$8,693	\$8,655	(\$38)	Site Budgets
4300	Materials & Supplies	\$848,046	\$634,529	(\$213,517)	Reduce for local site donations/one-time funds
4400	Non-Capital Furniture & Equip	\$171,611	\$135,971	(\$35,640)	Per current estimates
	Total Materials & Supplies	\$1,238,785	\$999,155	(\$239,630)	
Services & Other Operating Exp					
5100	Sub-Agreements over \$25K	\$0	\$0	\$0	
5200	Travel & Conferences (Mileage)	\$96,798	\$87,254	(\$9,544)	Reduce local donations
5300	Dues & Memberships	\$29,647	\$30,409	\$762	Per current estimates
5400	Insurance	\$236,079	\$248,286	\$12,207	Per current information on 16-17 rates
5500	Utilities	\$884,170	\$909,700	\$25,530	Increases in utilities, sewer, refuse, etc. 3%
5600	Rentals, Leases & Repairs	\$192,050	\$190,243	(\$1,807)	Per current estimates
5700	Direct Cost Transfers	(\$400)	(\$400)	\$0	
5801	Actuarial Study	\$10,500	\$0	(\$10,500)	Report due every two years per GASB 45
5803	Advertising	\$17,150	\$16,000	(\$1,150)	Per current estimates
5807	Architectural Fees	\$0	\$0	\$0	
5809	Audit Fees	\$29,500	\$29,500	\$0	Per current estimates & one-time ASB Audit
5811	Bank Fees	\$500	\$500	\$0	
5814	Election Expense	\$113,568	\$0	(\$113,568)	One-time Board Election Nov 15
5815	Employment Costs	\$0	\$0	\$0	Per current estimates
5819	Field Trips	\$24,936	\$25,730	\$794	Local site donations & carryover

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

PRELIMINARY BUDGET		UNRESTRICTED			Comments
		Budget Rev #3 6/13/2016 (A)	Preliminary Budget 16-17 6/13/2016 (B)	Variance (B) - (A) (C)	
EXPENDITURES (continued)					
5821	Fingerprinting	\$100	\$100	\$0	
5823	Inspections	\$0	\$0	\$0	
5824	Interest Expense	\$0	\$0	\$0	
5826	Settlement Agreements	\$0	\$0	\$0	
5829	Legal Service	\$108,000	\$92,000	(\$16,000)	Per current estimates
5833	NPS Contracts (Spec Ed)	\$0	\$0	\$0	
5834	Mental Health - Residential	\$0	\$0	\$0	
5835	NPA Contracts (Spec Ed)	\$0	\$0	\$0	
5836	Mental Health Service contracts	\$0	\$0	\$0	
5837	Other Consultants	\$0	\$0	\$0	
5839	Other Fees	\$46,441	\$36,273	(\$10,168)	Per current estimates
5840	Other Contract Services	\$411,536	\$398,212	(\$13,324)	Per current estimates
5841	Outside Printing	\$56,183	\$61,329	\$5,146	Per current estimates
5849	Professional Consulting Services	\$65,050	\$54,000	(\$11,050)	Reduce one-time contracts for polling, etc
5851	TB Testing	\$750	\$200	(\$550)	Per current estimates
5854	Repayment of Apportionment	\$0	\$0	\$0	
5855	Division of State Architect	\$0	\$0	\$0	
5860	Other Services	\$83,725	\$59,200	(\$24,525)	Per current estimates
5900	Telephone/Communications	\$190,125	\$195,000	\$4,875	Per current estimates
5960	Postage	\$30,037	\$31,537	\$1,500	Per current estimates
	Total Svcs & Other Operating Exp	\$2,626,445	\$2,465,073	(\$161,372)	
Capital Outlay					
6100	Land Improvements	\$0	\$0	\$0	
6200	Building Improvements	\$2,435	\$0	(\$2,435)	Reduce one-time
6400	Capital Equipment	\$78,771	\$0	(\$78,771)	Reduce one-time vehicles
6500	Capital Equipment Replace	\$17,442	\$75,000	\$57,558	Copier/Other Equipment Replace one-time
	Total Capital Outlay	\$98,648	\$75,000	(\$23,648)	
Indirect/Direct Cost					
7141	Other Tuition, ExCost/PmtDist	\$7,543	\$8,000	\$457	Per current estimates
7142	Other Tuition-Excess Cost to COE	\$13,080	\$25,082	\$12,002	Per Alt ADA transfer to MCOE
7212	Tsf of Pass-thru Revenues COE	\$0	\$0	\$0	
7310	Indirect Cost GF	(\$158,182)	(\$108,966)	\$49,216	Indirect rate @ 6.86%
7350	Indirect Cost - InterFund	(\$39,449)	(\$30,525)	\$8,924	Indirect rate FD 13 @ 4.92%
7370	Direct Support Cost Inter Fund	\$0	\$0	\$0	
	Total Indirect	(\$177,008)	(\$106,409)	\$70,599	
TOTAL EXPENDITURES		\$22,227,651	\$22,475,030	\$247,379	
OTHER FINANCING USES					
7438	Debt Service - Principal	\$0	\$0	\$0	
7439	Debt Service - Interest	\$0	\$0	\$0	
7615	Transfer to Def Maintenance	\$0	\$0	\$0	
7619	All Other Inter-Fd Transfers	\$0	\$0	\$0	
	Total Financing Uses:	\$0	\$0	\$0	
TOTAL EXPENDITURES & OTHER USES		\$22,227,651	\$22,475,030	\$247,379	
EXCESS OF REVENUES OVER EXPENSE		(\$1,120,550)	(\$1,872,645)	(\$752,095)	

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

PRELIMINARY BUDGET

	UNRESTRICTED			Comments
	Budget Rev #3 6/13/2016 (A)	Preliminary Budget 16-17 6/13/2016 (B)	Variance (B) - (A) (C)	
COMPONENTS OF END FUND BALANCE				
<i>NON-SPENDABLE:</i>				
Revolving Cash	\$5,500	\$5,500	\$0	
Stores Inventory	\$0	\$0	\$0	
Prepaid Expenditures	\$0	\$0	\$0	
<i>RESTRICTED</i>	\$0	\$0	\$0	
<i>COMMITTED</i>	\$0	\$0	\$0	
<i>ASSIGNED</i>				
Board Designated:			\$0	
Local Site Donations Carryover	\$0	\$0	\$0	
Cash Flow Contingency	\$1,100,000	\$350,000	(\$750,000)	
Contingency for CCSS:SB Assessment	\$550,000	\$0	(\$550,000)	
<i>UNASSIGNED</i>				
Reserve for Economic Uncertainties	\$3,436,914	\$3,450,923	\$14,008	3% State Req. Reserve
Available	\$612,388	\$25,735	(\$586,652)	
TOTAL ENDING FUND BALANCE:	\$5,704,802	\$3,832,158	(\$1,872,644)	

SAN RAFAEL HIGH SCHOOL DISTRICT 74

GENERAL FUND 01

FISCAL YEAR 2016-17

PRELIMINARY BUDGET

	RESTRICTED			Comments
	Budget Rev #3 6/13/2016 (A)	Preliminary Budget 16-17 6/13/2016 (B)	Variance (B) - (A) (C)	
	2274	2348	74	
BEGINNING FUND BALANCE:	\$1,364,428	\$511,578	(\$852,850)	
REVENUES				
Revenue Limit				
8011 State Aid	\$0	\$0	\$0	
8012 Education Protection Account	\$0	\$0	\$0	
8019 State Aid - Prior Year	\$0	\$0	\$0	
8021 Homeowners Exemptions	\$0	\$0	\$0	
8029 Other In-Lieu Taxes	\$0	\$0	\$0	
8041 Secured	\$0	\$0	\$0	
8042 Unsecured	\$0	\$0	\$0	
8043 Prior Year Taxes	\$0	\$0	\$0	
8044 Supplemental	\$0	\$0	\$0	
8045 ERAF	\$0	\$0	\$0	
8047 Community Redevelopment Funds	\$0	\$0	\$0	
8082 Other In-Lieu Taxes	\$0	\$0	\$0	
8083 Less: Non-RL (50%) Adj.	\$0	\$0	\$0	
8091 Revenue Limit Transfers	\$0	\$0	\$0	
Total Revenue Limit	\$0	\$0	\$0	
Federal Revenues				
8181 Spec Ed Entitlement (IDEA)	\$416,503	\$440,229	\$23,726	Per current estimates
8182 Spec Ed Discretionary Grant	\$43,320	\$37,624	(\$5,696)	Per current estimates/adjust PY Def Revenue
8287 Pass-thru Revenues from Fed	\$6,000	\$6,000	\$0	
8290 All Other Federal Revenue	\$660,146	\$391,767	(\$268,379)	Reduce for PY/Deferred Rev
Total Federal Revenues	\$1,125,969	\$875,620	(\$250,349)	
State Revenues				
8311 State Revenues	\$0	\$0	\$0	
8319 PY State Revenues	\$0	\$0	\$0	
8434 K-3 CSR	\$0	\$0	\$0	
8550 Mandated Cost Reimbursements	\$0	\$0	\$0	
8560 Lottery (Prop 20)	\$103,441	\$100,700	(\$2,741)	Per current estimates @ \$34 per ADA
8590 All Other State Revenues	\$346,469	\$134,935	(\$211,534)	Educator Effectiveness Grant
Total State Revenues	\$449,910	\$235,635	(\$214,275)	
Local Revenues				
8621 Parcel Tax	\$2,811,000	\$2,950,000	\$139,000	5% COLA
8625 Community Redevelopment Funds	\$0	\$0	\$0	
8660 Interest Earnings	\$0	\$0	\$0	
8677 Interagency Services Between LEAs	\$0	\$0	\$0	
8689 All Other Fees & Contracts	\$0	\$0	\$0	
8691 Plus: Misc Non-RL (50%) Adj	\$0	\$0	\$0	
8699 Other Local Revenues	\$507,668	\$477,524	(\$30,144)	Local donations
8710 Tuition	\$0	\$0	\$0	
8792 Transfer of Apportionment from COE	\$1,328,755	\$1,199,951	(\$128,804)	Per MCOE Estimates for AB602 Spec Ed
Total Local Revenues	\$4,647,423	\$4,627,475	(\$19,948)	
TOTAL REVENUES	\$6,223,302	\$5,738,730	(\$484,572)	
OTHER FINANCING SOURCES				
8919 All Other Interfund Transfers In	\$0	\$0	\$0	
8972 Proceeds from Capital Leases	\$0	\$0	\$0	
8980 Contributions to Restricted Prgs	\$5,065,340	\$5,783,890	\$718,550	Increase Special Education Contribution
8998 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	
Total Other Financing Sources	\$5,065,340	\$5,783,890	\$718,550	
TOTAL REVENUES & OTHER SOURCES	\$11,288,642	\$11,522,620	\$233,978	

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

PRELIMINARY BUDGET

EXPENDITURES

		RESTRICTED			Comments
		Budget Rev #3 6/13/2016 (A)	Preliminary Budget 16-17 6/13/2016 (B)	Variance (B) - (A) (C)	
Certificated Salaries					
1100	Certificated Instructional	\$2,412,260	\$2,466,759	\$54,499	Step & column; per Position Control per Position Control Educator Effectiveness Grant Lit Leads
1200	Certificated Support	\$1,095,941	\$1,091,143	(\$4,798)	
1300	Administrative	\$220,998	\$216,031	(\$4,967)	
1900	Other Certificated	\$0	\$80,000	\$80,000	
Total Certificated Salaries		\$3,729,199	\$3,853,933	\$124,734	
Classified Salaries					
2100	Instructional Assist	\$345,128	\$381,278	\$36,150	Step & column; Increase staffing special ed.
2200	Classified Support	\$718,313	\$712,192	(\$6,121)	Step & Column; Add Tech II
2300	Administrative	\$189,336	\$299,058	\$109,722	Adult Ed Blk Grant Coordinator/Stipends
2400	Clerical Salaries	\$140,740	\$125,169	(\$15,571)	Step & Column
2900	Other Classified	\$138,133	\$130,914	(\$7,219)	Mental Health Clinician for AB3632
Total Classified Salaries		\$1,531,650	\$1,648,611	\$116,961	
Employee Benefits					
3100	STRS	\$405,133	\$484,512	\$79,379	Adjust for staffing/positions; STRS increase
3200	PERS	\$176,662	\$223,056	\$46,394	Adj for staffing/positions & Incr in PERS rate
3300	OASDI/Medicare	\$177,250	\$184,960	\$7,710	Adjust for staffing/positions
3400	Health & Welfare	\$676,534	\$707,680	\$31,146	Adjust for staffing/positions/SRFT contract
3500	State Unemployment Ins	\$2,845	\$2,969	\$124	Adjust for staffing/positions
3600	Workers Comp	\$107,659	\$116,611	\$8,952	Adjust for staffing/positions
3700	Retiree Benefits	\$0	\$0	\$0	
3800	PERS RLR	\$0	\$0	\$0	
3900	Cash In Lieu/Other	\$17,164	\$17,240	\$76	Adjust for staffing/positions
Total Employee Benefits		\$1,563,247	\$1,737,028	\$173,781	
Materials & Supplies					
4100	Approved Textbooks & Core Curr	\$149,823	\$100,700	(\$49,123)	Adjust for carryover and one-time grants
4200	Books & Reference Materials	\$20,010	\$5,113	(\$14,897)	Adjust for carryover and one-time grants
4300	Materials & Supplies	\$1,156,725	\$371,734	(\$784,991)	Adjust for carryover and one-time grants
4400	Non-Capital Furniture & Equip	\$286,793	\$152,222	(\$134,571)	CCSS funded chromebooks/carts
Total Materials & Supplies		\$1,613,351	\$629,769	(\$983,582)	
Services & Other Operating Exp					
5100	Sub-Agreements over \$25K	\$730,585	\$999,005	\$268,420	Special Education Contracts (NPS/NPA)
5200	Travel & Conferences (Mileage)	\$36,916	\$20,874	(\$16,042)	Per current estimates
5300	Dues & Memberships	\$0	\$0	\$0	
5400	Insurance	\$0	\$0	\$0	
5500	Utilities	\$1,500	\$0	(\$1,500)	Per current estimates
5600	Rentals, Leases & Repairs	\$99,521	\$101,025	\$1,504	Per current estimates
5700	Direct Cost Transfers	\$200	\$200	\$0	
5801	Actuarial Study	\$0	\$0	\$0	
5803	Advertising	\$0	\$0	\$0	
5807	Architectural Fees	\$10,000	\$0	(\$10,000)	Per current estimates
5809	Audit Fees	\$0	\$0	\$0	
5811	Bank Fees	\$0	\$0	\$0	
5814	Election Expense	\$0	\$0	\$0	
5815	Employment Costs	\$0	\$0	\$0	
5819	Field Trips	\$5,443	\$1,204	(\$4,239)	Adjust for carryover and one-time grants

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

PRELIMINARY BUDGET

EXPENDITURES (continued)

		RESTRICTED			Comments
		Budget Rev #3 6/13/2016 (A)	Preliminary Budget 16-17 6/13/2016 (B)	Variance (B) - (A) (C)	
5821	Fingerprinting	\$0	\$0	\$0	
5823	Inspections	\$41,181	\$41,181	\$0	
5824	Interst Expense	\$0	\$0	\$0	
5826	Settlement Agreement	\$0	\$0	\$0	
5829	Legal Service	\$40,000	\$40,000	\$0	
5833	NPS Contracts (Spec Ed)	\$706,451	\$852,300	\$145,849	Special Ed Contracts
5834	Mental Health - Residential	\$0	\$0	\$0	
5835	NPA Contracts (Spec Ed)	\$151,114	\$186,982	\$35,868	Special Ed Contracts
5836	Mental Health Service contracts	\$56,002	\$84,060	\$28,058	Special Ed Contracts
5837	Other Consultants	\$0	\$0	\$0	
5839	Other Fees	\$36,454	\$36,590	\$136	Adjust for ASES Transportation fees
5840	Other Contract Services	\$388,655	\$344,269	(\$44,386)	Adjust for carryover and one-time grants
5841	Outside Printing	\$0	\$0	\$0	
5849	Professional Consulting Services	\$35,804	\$37,004	\$1,200	Adjust for carryover and one-time grants
5851	TB Testing	\$0	\$0	\$0	
5854	Repayment of Apportionment	\$0	\$0	\$0	
5855	Division of State Architect	\$0	\$0	\$0	
5860	Other Services	\$510,971	\$531,983	\$21,012	Special Education Transportation
5900	Telephone/Communications	\$10,000	\$10,000	\$0	
5960	Postage	\$220	\$220	\$0	
Total Svcs & Other Operating Exp		\$2,861,017	\$3,286,897	\$425,880	
Capital Outlay					
6100	Land Improvements	\$0	\$0	\$0	
6200	Building Improvements	\$0	\$0	\$0	
6400	Capital Equipment	\$0	\$0	\$0	
6500	Capital Equipment Replace	\$0	\$0	\$0	
Total Capital Outlay		\$0	\$0	\$0	
Indirect/Direct Cost					
7141	Other Tuition,ExCost/PmtDist	\$0	\$0	\$0	
7142	Other Tuition-Excess Cost to COE	\$645,752	\$730,011	\$84,259	Excess Cost billback from MCOE
7212	Tsf of Pass-thru Revenues COE	\$6,000	\$6,000	\$0	
7310	Indirect Cost GF	\$158,182	\$108,966	(\$49,216)	Adjust for carryover and one-time grants
7350	Indirect Cost - InterFund	\$0	\$0	\$0	
7370	Direct Support Cost Inter Fund	\$0	\$0	\$0	
Total Indirect		\$809,934	\$844,977	\$35,043	
OTHER FINANCING USES					
7438	Debt Service - Interest	\$1,385	\$809	(\$576)	Per amortization schedule-vehicle leases
7439	Debt Service - Principle	\$31,709	\$32,172	\$463	Per amortization schedule-vehicle leases
7615	Transfer to Def Maintenance	\$0	\$0	\$0	
7619	All Other Inter-Fd Transfers	\$0	\$0	\$0	
Total Financing Uses:		\$33,094	\$32,981	(\$113)	
TOTAL EXPENDITURES & OTHER USES		\$12,141,492	\$12,034,196	(\$107,296)	
EXCESS OF REVENUES OVER EXPENSE		(\$852,850)	(\$511,576)	\$341,274	

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

PRELIMINARY BUDGET

	RESTRICTED			Comments
	Budget Rev #3 6/13/2016 (A)	Preliminary Budget 16-17 6/13/2016 (B)	0 Variance (B) - (A) (C)	
COMPONENTS OF END FUND BALANCE				
NON-SPENDABLE:				
Revolving Cash	\$0	\$0	\$0	
Stores Inventory	\$0	\$0	\$0	
Prepaid Expenditures	\$0	\$0	\$0	
RESTRICTED	\$511,578	\$2	(\$511,576)	Lottery, Parcel Tax & Ed Effectiveness Grt Carryov
COMMITTED	\$0	\$0	\$0	
ASSIGNED				
Board Designated:				
Local Site Donations Carryover	\$0	\$0	\$0	
Cash Flow Contingency	\$0	\$0	\$0	
Contingency for CCSS:SB Assessme	\$0	\$0	\$0	
UNASSIGNED				
Reserve for Economic Uncertainties	\$0	\$0	\$0	
Available	\$0	\$0	\$0	
TOTAL ENDING FUND BALANCE:	\$511,578	\$2	(\$511,576)	

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

PRELIMINARY BUDGET

	UNRESTRICTED/RESTRICTED			Comments
	Budget Rev #3 6/13/2016 (A)	Preliminary Budget 16-17 6/13/2016 (B)	Variance (B) - (A) (C)	
Average Daily Attendance (ADA)	2274	2348	74	Including MCOE ADA
BEGINNING FUND BALANCE:	\$8,189,780	\$6,216,380	(\$1,973,400)	
REVENUES				
Revenue Limit				
8011 State Aid	\$449,404	\$370,000	(\$79,404)	
8012 Education Protection Account	\$451,132	\$470,360	\$19,228	
8019 State Aid - Prior Year	\$25,000	\$10,000	(\$15,000)	
8021 Homeowners Exemptions	\$123,040	\$125,000	\$1,960	
8029 Other In-Lieu Taxes	\$0	\$0	\$0	
8041 Secured	\$22,018,553	\$23,339,000	\$1,320,447	
8042 Unsecured	\$454,017	\$450,000	(\$4,017)	
8043 Prior Year Taxes	\$16,193	\$30,000	\$13,807	
8044 Supplemental	\$0	\$0	\$0	
8045 ERAF	\$0	\$0	\$0	
8047 Community Redevelopment Funds	\$196,956	\$200,000	\$3,044	
8082 Other In-Lieu Taxes	\$4,318	\$0	(\$4,318)	
8083 Revenue Limit Transfers	(\$2,159)	\$0	\$2,159	
8091 PERS RLR	\$0	\$0	\$0	
Total Revenue Limit	\$23,736,454	\$24,994,360	\$1,257,906	
Federal Revenues				
8181 Spec Ed Entitlement (IDEA)	\$416,503	\$440,229	\$23,726	
8182 Spec Ed Discretionary Grant	\$43,320	\$37,624	(\$5,696)	
8287 Pass-thru Revenues Fed Sources	\$6,000	\$6,000	\$0	
8290 All Other Federal Revenue	\$668,223	\$391,767	(\$276,456)	
Total Federal Revenues	\$1,134,046	\$875,620	(\$258,426)	
State Revenues				
8311 State Revenues	\$0	\$0	\$0	
8319 PY State Revenues	\$0	\$0	\$0	
8434 K-3 CSR	\$0	\$0	\$0	
8550 Mandated Cost Reimbursements	\$1,315,519	\$564,297	(\$751,222)	
8560 Lottery (Non-Prop 20)	\$442,305	\$439,100	(\$3,205)	
8590 All Other State Revenues	\$348,882	\$137,435	(\$211,447)	
Total State Revenues	\$2,106,706	\$1,140,832	(\$965,874)	
Local Revenues				
8621 Parcel Tax	\$2,811,000	\$2,950,000	\$139,000	
8625 Community Redevelopment Funds	\$179,000	\$179,000	\$0	
8660 Interest Earnings	\$15,000	\$15,000	\$0	
8677 Interagency Services Between LEAs	\$0	\$0	\$0	
8689 All Other Fees & Contracts	\$0	\$0	\$0	
8691 Plus: Misc Non-RL (50%) Adj.	\$2,159	\$0	(\$2,159)	
8699 Other Local Revenues	\$850,873	\$729,242	(\$121,631)	
8710 Tuition	\$36,000	\$6,000	(\$30,000)	
8792 Transfer of Apportionment from COE	\$1,328,755	\$1,199,951	(\$128,804)	
Total Local Revenues	\$5,222,787	\$5,079,193	(\$143,594)	
TOTAL REVENUES	\$32,199,993	\$32,090,005	(\$109,988)	
OTHER FINANCING SOURCES				
8919 All Other Interfund Transfers In	\$195,750	\$35,000	(\$160,750)	
8972 Proceeds from Capital Leases	\$0	\$0	\$0	
8980 Contributions to Restricted Prgs	\$0	\$0	\$0	
8998 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	
Total Other Financing Sources	\$195,750	\$35,000	(\$160,750)	
TOTAL REVENUES & OTHER SOURCES	\$32,395,743	\$32,125,005	(\$270,738)	

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

PRELIMINARY BUDGET

EXPENDITURES

		UNRESTRICTED/RESTRICTED			Comments
		Budget Rev #3 6/13/2016 (A)	Preliminary Budget 16-17 6/13/2016 (B)	Variance (B) - (A) (C)	
Certificated Salaries					
1100	Certificated Instructional	\$11,615,748	\$11,921,625	\$305,877	
1200	Certificated Support	\$1,189,604	\$1,186,492	(\$3,112)	
1300	Administrative	\$1,843,647	\$1,792,792	(\$50,855)	
1900	Other Certificated	\$178,700	\$172,718	(\$5,982)	
Total Certificated Salaries		\$14,827,699	\$15,073,627	\$245,928	
Classified Salaries					
2100	Instructional Assist	\$485,628	\$521,778	\$36,150	
2200	Classified Support	\$1,731,170	\$1,714,073	(\$17,097)	
2300	Administrative	\$599,579	\$723,394	\$123,815	
2400	Clerical Salaries	\$1,504,867	\$1,531,628	\$26,761	
2900	Other Classified	\$208,018	\$194,038	(\$13,980)	
Total Classified Salaries		\$4,529,262	\$4,684,911	\$155,649	
Employee Benefits					
3100	STRS	\$1,556,308	\$1,892,122	\$335,814	
3200	PERS	\$514,036	\$617,467	\$103,431	
3300	OASDI/Medicare	\$579,046	\$584,110	\$5,064	
3400	Health & Welfare	\$2,605,891	\$2,716,380	\$110,489	
3500	State Unemployment Ins	\$10,430	\$10,041	(\$389)	
3600	Workers Comp	\$390,740	\$398,553	\$7,813	
3700	Retiree Benefits	\$160,191	\$209,012	\$48,821	
3800	PERS RLR	\$0	\$0	\$0	
3900	Cash In Lieu/Other	\$91,274	\$95,560	\$4,286	
Total Employee Benefits		\$5,907,916	\$6,523,245	\$615,329	
Materials & Supplies					
4100	Approved Textbooks & Core Curr	\$360,258	\$320,700	(\$39,558)	
4200	Books & Reference Materials	\$28,703	\$13,768	(\$14,935)	
4300	Materials & Supplies	\$2,004,771	\$1,006,263	(\$998,508)	
4400	Non-Capital Furniture & Equip	\$458,404	\$288,193	(\$170,211)	
Total Materials & Supplies		\$2,852,136	\$1,628,924	(\$1,223,212)	
Services & Other Operating Exp					
5100	Sub-Agreements over \$25K	\$730,585	\$999,005	\$268,420	
5200	Travel & Conferences (Mileage)	\$133,714	\$108,128	(\$25,586)	
5300	Dues & Memberships	\$29,647	\$30,409	\$762	
5400	Insurance	\$236,079	\$248,286	\$12,207	
5500	Utilities	\$885,670	\$909,700	\$24,030	
5600	Rentals, Leases & Repairs	\$291,571	\$291,268	(\$303)	
5700	Direct Cost Transfer	(\$200)	(\$200)	\$0	
5801	Actuarial Study	\$10,500	\$0	(\$10,500)	
5803	Advertising	\$17,150	\$16,000	(\$1,150)	
5807	Architectural Fees	\$10,000	\$0	(\$10,000)	
5809	Audit Fees	\$29,500	\$29,500	\$0	
5811	Bank Fees	\$500	\$500	\$0	
5814	Election Expense	\$113,568	\$0	(\$113,568)	
5815	Employment Costs	\$0	\$0	\$0	
5819	Field Trips	\$30,379	\$26,934	(\$3,445)	

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

		UNRESTRICTED/RESTRICTED			
PRELIMINARY BUDGET		Budget Rev #3 6/13/2016 (A)	Preliminary Budget 16-17 6/13/2016 (B)	Variance (B) - (A) (C)	Comments
EXPENDITURES (continued)					
5821	Fingerprinting	\$100	\$100	\$0	
5823	Inspections	\$41,181	\$41,181	\$0	
5824	Interest Expense	\$0	\$0	\$0	
5826	Settlement Agreements	\$0	\$0	\$0	
5829	Legal Service	\$148,000	\$132,000	(\$16,000)	
5833	NPS Contracts (Spec Ed)	\$706,451	\$852,300	\$145,849	
5834	Mental Health - Residential	\$0	\$0	\$0	
5835	NPA Contracts (Spec Ed)	\$151,114	\$186,982	\$35,868	
5836	Mental Health Service contracts	\$56,002	\$84,060	\$28,058	
5837	Other Consultants	\$0	\$0	\$0	
5839	Other Fees	\$82,895	\$72,863	(\$10,032)	
5840	Other Contract Services	\$800,191	\$742,481	(\$57,710)	
5841	Outside Printing	\$56,183	\$61,329	\$5,146	
5849	Professional Consulting Services	\$100,854	\$91,004	(\$9,850)	
5851	TB Testing	\$750	\$200	(\$550)	
5854	Repayment of Apportionment	\$0	\$0	\$0	
5855	Division of State Architect	\$0	\$0	\$0	
5860	Other Services	\$594,696	\$591,183	(\$3,513)	
5900	Telephone/Communications	\$200,125	\$205,000	\$4,875	
5960	Postage	\$30,257	\$31,757	\$1,500	
Total Svcs & Other Operating Exp		\$5,487,462	\$5,751,970	\$264,508	
Capital Outlay					
6100	Land Improvements	\$0	\$0	\$0	
6200	Building Improvements	\$2,435	\$0	(\$2,435)	
6400	Capital Equipment	\$78,771	\$0	(\$78,771)	
6500	Capital Equipment Replace	\$17,442	\$75,000	\$57,558	
Total Capital Outlay		\$98,648	\$75,000	(\$23,648)	
Indirect/Direct Cost					
7141	Other Tuition,ExCost/PmtDist	\$7,543	\$8,000	\$457	
7142	Other Tuition-Excess Cost to COE	\$658,832	\$755,093	\$96,261	
7212	Tsf of Pass-thru Revenues COE	\$6,000	\$6,000	\$0	
7310	Indirect Cost GF	\$0	\$0	\$0	
7350	Indirect Cost - InterFund	(\$39,449)	(\$30,525)	\$8,924	
7370	Direct Support Cost Inter Fund	\$0	\$0	\$0	
Total Indirect		\$632,926	\$738,568	\$105,642	
TOTAL EXPENDITURES		\$34,336,049	\$34,476,245	\$140,196	
OTHER FINANCING USES					
7438	Debt Service - Principal	\$1,385	\$809	(\$576)	
7439	Debt Service - Interest	\$31,709	\$32,172	\$463	
7615	Transfer to Def Maintenance	\$0	\$0	\$0	
7619	All Other Inter-Fd Transfers	\$0	\$0	\$0	
Total Financing Uses:		\$33,094	\$32,981	(\$113)	
TOTAL EXPENDITURES & OTHER USES		\$34,369,143	\$34,509,226	\$140,083	
EXCESS OF REVENUES OVER EXPENSE		(\$1,973,400)	(\$2,384,221)	(\$410,821)	

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

PRELIMINARY BUDGET

	UNRESTRICTED/RESTRICTED			Comments
	Budget Rev #3 6/13/2016 (A)	Preliminary Budget 16-17 6/13/2016 (B)	Variance (B) - (A) (C)	
COMPONENTS OF END FUND BALANCE				
NON-SPENDABLE:				
Revolving Cash	\$5,500	\$5,500	\$0	
Stores Inventory	\$0	\$0	\$0	
Prepaid Expenditures	\$0	\$0	\$0	
RESTRICTED	\$511,578	\$2	(\$511,576)	
COMMITTED	\$0	\$0	\$0	
ASSIGNED				
Board Designated:				
Local Site Donations Carryover	\$0	\$0	\$0	
Cash Flow Contingency	\$1,100,000	\$350,000	(\$750,000)	
Contingency for CCSS:SB Assessment	\$550,000	\$0	(\$550,000)	
UNASSIGNED				
Reserve for Economic Uncertainties	\$3,436,914	\$3,450,923	\$14,008	3% State Req. Reserve
Available	\$612,388	\$25,735	(\$586,652)	
TOTAL ENDING FUND BALANCE:	\$6,216,380	\$3,832,160	(\$2,384,220)	