

**SAN RAFAEL ELEMENTARY SCHOOL DISTRICT 45**

**GENERAL FUND 01**

**FISCAL YEAR 2015-16**

**BUDGET REVISION #3**

		UNRESTRICTED					Comments
		Adopted Budget 15-16 6/24/2015 (A)	Budget Revision #1 12/14/2015 (B)	Budget Revision #2 3/7/2016 (C)	Budget Revision #3 6/13/2016 (D)	Variance (D) - (C) (E)	
		4574	4571	4611	4623	12	Estimated P-2 ADA
<b>BEGINNING FUND BALANCE:</b>		\$8,279,483	\$8,279,483	\$8,279,483	\$8,279,483	\$0	
<b>REVENUES</b>							
<b>Revenue Limit</b>							
8011	State Aid	\$21,333,187	\$14,328,443	\$14,478,667	\$15,016,204	\$537,537	Recalculate LCFF ADA and FRM % per LCFF Calculations
8012	Education Protection Act	\$5,350,729	\$4,850,677	\$5,058,913	\$5,059,063	\$150	
8019	State Aid - Prior Year	\$20,000	\$20,000	\$20,000	\$20,000	\$0	
8021	Homeowners Exemptions	\$115,000	\$112,793	\$112,793	\$116,840	\$4,047	
8029	Other In-Lieu Taxes	\$0	\$0	\$0	\$0	\$0	
8041	Secured	\$20,155,000	\$20,276,662	\$20,276,662	\$20,219,532	(\$57,130)	Adjust per J29B info
8042	Unsecured	\$425,000	\$402,853	\$402,853	\$439,203	\$36,350	Adjust per J29B info
8043	Prior Year Taxes	\$30,000	\$30,483	\$30,483	\$15,012	(\$15,471)	
8044	Supplemental	\$1,200,000	\$1,103,897	\$1,103,897	\$1,152,526	\$48,629	
8045	ERAF	(\$10,800,000)	(\$3,533,392)	(\$3,533,392)	(\$3,733,736)	(\$200,344)	
8047	Community Redevelopment Funds	\$0	\$4,400	\$4,400	\$263,132	\$258,732	
8082	Other In-Lieu Taxes	\$0	\$0	\$0	\$5,769	\$5,769	
8089	Less: Non-RL	\$0	\$0	\$0	(\$2,884)	(\$2,884)	
8091	Revenue Limit Transfers	\$0	\$0	\$0	\$0	\$0	
8092	PERS RLR	\$0	\$0	\$0	\$0	\$0	
<b>Total Revenue Limit</b>		\$37,828,916	\$37,596,816	\$37,955,276	\$38,570,661	\$615,385	
<b>Federal Revenues</b>							
8181	Spec Ed Entitlement (IDEA)	\$0	\$0	\$0	\$0	\$0	
8182	Spec Ed Discretionary Grant	\$0	\$0	\$0	\$0	\$0	
8290	All Other Federal Revenue	\$0	\$0	\$0	\$0	\$0	
<b>Total Federal Revenues</b>		\$0	\$0	\$0	\$0	\$0	
<b>State Revenues</b>							
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	\$123,041	\$123,041	\$2,494,948	\$2,499,191	\$4,243	Tsf one-time State fd Per current est.
8560	Lottery (Non-Prop 20)	\$609,680	\$653,300	\$653,300	\$662,505	\$9,205	
8590	All Other State Revenues	\$2,688,000	\$2,383,180	\$11,273	\$11,273	\$0	
<b>Total State Revenues</b>		\$3,420,721	\$3,159,521	\$3,159,521	\$3,172,969	\$13,448	
<b>Local Revenues</b>							
8621	Parcel Tax	\$0	\$0	\$0	\$0	\$0	
8660	Interest Earnings	\$15,000	\$15,000	\$15,000	\$15,000	\$0	
8675	Transportation Fees	\$220,000	\$250,000	\$250,000	\$250,000	\$0	
8677	Interagency Services Between LEA	\$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	\$2,884	\$2,884	per J29B
8699	Other Local Revenues	\$112,900	\$126,723	\$248,968	\$286,792	\$37,824	Local site donations
8792	Transfer of Apportionment from CO	\$0	\$0	\$0	\$0	\$0	
<b>Total Local Revenues</b>		\$347,900	\$391,723	\$513,968	\$554,676	\$40,708	
<b>TOTAL REVENUES</b>		\$41,597,537	\$41,148,060	\$41,628,765	\$42,298,306	\$669,541	
<b>OTHER FINANCING SOURCES</b>							
8919	All Other Interfund Transfers In	\$20,000	\$20,000	\$20,000	\$20,000	\$0	
8972	Proceeds from Capital Leases	\$0	\$0	\$0	\$0	\$0	
8980	Contributions to Restricted Prgs	(\$5,904,971)	(\$5,995,660)	(\$5,965,309)	(\$5,894,887)	\$70,422	Spec Ed Contribution
8997	Tsf of 6/30/08 Restricted Prg Bal	\$0	\$0	\$0	\$0	\$0	
8998	Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	\$0	\$0	
<b>Total Other Financing Sources</b>		(\$5,884,971)	(\$5,975,660)	(\$5,945,309)	(\$5,874,887)	\$70,422	
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>		\$35,712,566	\$35,172,400	\$35,683,456	\$36,423,419	\$739,963	

**SAN RAFAEL ELEMENTARY SCHOOL DISTRICT 45**  
**GENERAL FUND 01**  
**FISCAL YEAR 2015-16**

**BUDGET REVISION #3**

BUDGET REVISION #3		UNRESTRICTED					Comments
		Adopted Budget 15-16 6/24/2015	Budget Revision #1 12/14/2015	Budget Revision #2 3/7/2016	Budget Revision #3 6/13/2016	Variance (D) - (C)	
		(A)	(B)	(C)	(D)	(E)	
EXPENDITURES							
Certificated Salaries							
1100	Certificated Instructional	\$13,512,468	\$13,956,739	\$14,057,326	\$14,058,118	\$792	current estimates
1200	Certificated Support	\$336,168	\$345,165	\$345,165	\$345,165	\$0	
1300	Administrative	\$2,250,133	\$2,171,595	\$2,190,006	\$2,337,436	\$147,430	5% Incr
1900	Other Certificated	\$685,800	\$742,435	\$501,123	\$499,558	(\$1,565)	current estimates
Total Certificated Salaries		\$16,784,569	\$17,215,934	\$17,093,620	\$17,240,277	\$146,657	
Classified Salaries							
2100	Instructional Assist	\$237,768	\$266,501	\$268,371	\$273,972	\$5,601	5.5% Incr.
2200	Classified Support	\$969,981	\$990,825	\$991,472	\$1,046,139	\$54,667	5.5% Incr.
2300	Administrative	\$474,619	\$481,985	\$481,985	\$511,245	\$29,260	5% Incr.
2400	Clerical Salaries	\$1,386,431	\$1,417,180	\$1,442,052	\$1,488,595	\$46,543	5.5% Incr.
2900	Other Classified	\$290,177	\$299,760	\$261,760	\$265,229	\$3,469	5.5% Incr.
Total Classified Salaries		\$3,358,976	\$3,456,251	\$3,445,640	\$3,585,180	\$139,540	
Employee Benefits							
3100	STRS	\$1,791,562	\$1,818,851	\$1,808,341	\$1,821,293	\$12,952	Adj Salary Adj Above
3200	PERS	\$413,668	\$425,600	\$428,889	\$439,309	\$10,420	Adj Salary Adj Above
3300	OASDI/Medicare	\$510,356	\$524,436	\$526,980	\$548,473	\$21,493	Adj Salary Adj Above
3400	Health & Welfare	\$2,913,958	\$2,888,187	\$2,842,269	\$2,804,755	(\$37,514)	Adj Salary Adj Above
3500	State Unemployment Ins	\$14,137	\$14,430	\$14,790	\$13,983	(\$807)	Adj Salary Adj Above
3600	Workers Comp	\$402,312	\$416,713	\$416,020	\$424,855	\$8,835	Adj Salary Adj Above
3700	Retiree Benefits	\$124,612	\$124,612	\$124,612	\$124,612	\$0	
3800	PERS RLR	\$0	\$0	\$0	\$0	\$0	
3900	Cash In Lieu/Other	\$129,600	\$127,992	\$124,992	\$129,916	\$4,924	Per current est.
Total Employee Benefits		\$6,300,205	\$6,340,821	\$6,286,893	\$6,307,196	\$20,303	
Materials & Supplies							
4100	Approved Textbooks & Core Curr	\$408,952	\$408,952	\$408,952	\$408,952	\$0	
4200	Books & Reference Materials	\$110,733	\$110,733	\$110,733	\$120,733	\$10,000	
4300	Materials & Supplies	\$1,203,189	\$1,237,136	\$1,497,996	\$1,429,710	(\$68,286)	Tsf to non-capital
4400	Non-Capital Furniture & Equip	\$546,790	\$746,412	\$809,918	\$877,170	\$67,252	Clism Furn/LCD Proj
Total Materials & Supplies		\$2,269,664	\$2,503,233	\$2,827,599	\$2,836,565	\$8,966	
Services & Other Operating Exp							
5100	Sub-Agreements over \$25K	\$0	\$0	\$0	\$0	\$0	
5200	Travel & Conferences (Mileage)	\$44,122	\$76,527	\$81,988	\$86,145	\$4,157	Per current estimates
5300	Dues & Memberships	\$18,475	\$18,475	\$18,475	\$13,775	(\$4,700)	Per current estimates
5400	Insurance	\$321,640	\$318,132	\$320,903	\$320,903	\$0	
5500	Utilities	\$1,013,110	\$962,292	\$962,792	\$956,292	(\$6,500)	Per current estimates
5600	Rentals, Leases & Repairs	\$207,233	\$218,454	\$214,913	\$220,350	\$5,437	Per current estimates
5700	Direct Cost Transfers	(\$1,497)	(\$1,497)	(\$1,504)	(\$1,504)	\$0	
5801	Actuarial Study	\$10,000	\$10,000	\$10,500	\$10,500	\$0	
5803	Advertising	\$7,800	\$8,800	\$8,800	\$17,100	\$8,300	Per current estimates
5807	Architectural Fees	\$0	\$0	\$0	\$0	\$0	
5809	Audit Fees	\$31,500	\$31,500	\$31,500	\$31,500	\$0	
5811	Bank Fees	\$280	\$280	\$280	\$280	\$0	
5814	Election Expense	\$30,000	\$30,000	\$64,193	\$64,193	\$0	
5815	Employment Costs	\$2,975	\$2,975	\$2,975	\$975	(\$2,000)	Per current estimates
5819	Field Trips	\$6,586	\$46,307	\$56,541	\$87,506	\$30,965	Site donations

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**GENERAL FUND 01**  
**FISCAL YEAR 2015-16**

**BUDGET REVISION #3**

		UNRESTRICTED					Comments
		Adopted Budget 15-16 6/24/2015 (A)	Budget Revision #1 12/14/2015 (B)	Budget Revision #2 3/7/2016 (C)	Budget Revision #3 6/13/2016 (D)	Variance (D) - (C) (E)	
<b>EXPENDITURES (continued)</b>							
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	\$114,500	\$114,500	\$114,500	\$128,902	\$14,402	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	\$24,300	\$24,300	\$25,750	\$26,000	\$250	Per current estimates
5840	Other Contract Services	\$551,657	\$628,514	\$698,184	\$765,446	\$67,262	Aeries Support, etc.
5841	Outside Printing	\$43,022	\$44,800	\$49,130	\$47,423	(\$1,707)	Per current estimates
5849	Professional Consulting Services	\$298,000	\$293,500	\$288,500	\$288,500	\$0	
5851	TB Testing	\$600	\$600	\$600	\$600	\$0	
5854	Repayment of Apportionment	\$0	\$0	\$0	\$0	\$0	
5855	Division of State Architect	\$0	\$0	\$0	\$0	\$0	
5860	Other Services	\$1,072,808	\$1,094,533	\$1,124,533	\$1,127,033	\$2,500	Fieldtrip Transport.
5900	Telephone/Communications	\$103,550	\$106,050	\$106,950	\$107,750	\$800	Per current estimates
5960	Postage	\$26,850	\$26,950	\$26,950	\$26,900	(\$50)	Per current estimates
Total Svcs & Other Operating Exp		\$3,927,611	\$4,056,092	\$4,207,553	\$4,326,669	\$119,116	
<b>Capital Outlay</b>							
6100	Land Improvements	\$0	\$0	\$0	\$0	\$0	
6200	Building Improvements	\$0	\$0	\$0	\$0	\$0	
6400	Capital Equipment	\$0	\$48,381	\$48,381	\$68,881	\$20,500	New Copiers LD
6500	Capital Equipment Replace	\$25,000	\$74,347	\$74,347	\$85,795	\$11,448	Replace Copier DMS
Total Capital Outlay		\$25,000	\$122,728	\$122,728	\$154,676	\$31,948	
<b>Indirect/Direct Cost</b>							
7141	Other Tuition, ExCost/PmtDist	\$0	\$0	\$0	\$502	\$502	Per current estimates
7142	Other Tuition-Excess Cost to COE	\$0	\$0	\$0	\$0	\$0	
7281	All Other Transfers to District/Ch	\$0	\$0	\$0	\$152,339	\$152,339	Tsf MPTA to HSD
7310	Indirect Cost GF	(\$269,100)	(\$306,630)	(\$299,791)	(\$291,239)	\$8,552	I/C rate @ 6.11%
7350	Indirect Cost - InterFund	(\$82,640)	(\$82,640)	(\$81,765)	(\$81,765)	\$0	I/C FD 13 @ 5.11%
7370	Direct Support Cost Inter Fund	\$0	\$0	\$0	\$0	\$0	
Total Indirect		(\$351,740)	(\$389,270)	(\$381,556)	(\$220,163)	\$161,393	
<b>TOTAL EXPENDITURES</b>		\$32,314,285	\$33,305,789	\$33,602,477	\$34,230,400	\$627,923	
<b>OTHER FINANCING USES</b>							
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	\$725,082	\$725,082	\$725,082	\$725,082	\$0	
Total Financing Uses:		\$725,082	\$725,082	\$725,082	\$725,082	\$0	
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>		\$33,039,367	\$34,030,871	\$34,327,559	\$34,955,482	\$627,923	
<b>EXCESS OF REVENUES OVER EXPENSE</b>		\$2,673,199	\$1,141,529	\$1,355,897	\$1,467,937	\$112,040	

**SAN RAFAEL ELEMENTARY SCHOOL DISTRICT 45**  
**GENERAL FUND 01**  
**FISCAL YEAR 2015-16**

**BUDGET REVISION #3**

	UNRESTRICTED					Comments
	Adopted Budget 15-16 6/24/2015 (A)	Budget Revision #1 12/14/2015 (B)	Budget Revision #2 3/7/2016 (C)	Budget Revision #3 6/13/2016 (D)	Variance (D) - (C) (E)	
<b>COMPONENTS OF END FUND BALANCE</b>						
<b>NON-SPENDABLE:</b>						
Revolving Cash	\$2,500	\$2,500	\$2,500	\$2,500	\$0	
Stores Inventory	\$0	\$0	\$0	\$0	\$0	
Prepaid Expenditures	\$0	\$0	\$0	\$0	\$0	
<b>RESTRICTED</b>	\$0	\$0	\$0	\$0	\$0	
<b>COMMITTED</b>	\$0	\$0	\$0	\$0	\$0	
<b>ASSIGNED</b>						
Board Designated:						
Local Site Donations Carryover	\$0	\$0	\$0	\$0	\$0	
Cash Flow Contingency	\$1,100,000	\$1,100,000	\$1,100,000	\$1,100,000	\$0	
Contingency CCSS;SB Assessments	\$1,300,000	\$1,300,000	\$1,300,000	\$1,300,000	\$0	
<b>UNASSIGNED</b>						
Reserve for Economic Uncertainties	\$1,485,265	\$1,599,792	\$1,613,131	\$1,598,220	(\$14,911)	3% State Req. Reserv
Adj Reserve for Economic Uncer	\$990,177	\$1,066,528	\$1,075,421	\$1,065,480	(\$9,941)	2% Adjusted Reserve
Available	\$6,074,740	\$4,352,192	\$4,544,328	\$4,681,220	\$136,892	
<b>TOTAL ENDING FUND BALANCE:</b>	<b>\$10,952,682</b>	<b>\$9,421,012</b>	<b>\$9,635,380</b>	<b>\$9,747,420</b>	<b>\$112,040</b>	



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**GENERAL FUND 01**
**FISCAL YEAR 2015-16**
**BUDGET REVISION #3**

		RESTRICTED					Comments
		Adopted Budget 15-16 6/24/2015 (A)	Budget Revision #1 12/14/2015 (B)	Budget Revision #2 3/7/2016 (C)	Budget Revision #3 6/13/2016 (D)	Variance (D) - (C) (E)	
		4574	4571	4611	4623	12	
<b>BEGINNING FUND BALANCE:</b>		\$1,941,318	\$1,941,318	\$1,941,318	\$1,941,318	\$0	
<b>REVENUES</b>							
<b>Revenue Limit</b>							
8011	State Aid	\$0	\$0	\$0	\$0	\$0	
8012	Education Protection Act	\$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	
8046	SERAF	\$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	
8092	PERS RLR	\$0	\$0	\$0	\$0	\$0	
Total Revenue Limit		\$0	\$0	\$0	\$0	\$0	
<b>Federal Revenues</b>							
8181	Spec Ed Entitlement (IDEA)	\$941,067	\$941,067	\$941,067	\$942,516	\$1,449	Per current estimates
8182	Spec Ed Discretionary Grant	\$166,247	\$166,247	\$192,618	\$183,934	(\$8,684)	Per current estimates
8290	All Other Federal Revenue	\$1,433,459	\$2,031,349	\$2,067,001	\$1,996,287	(\$70,714)	Per current estimates
Total Federal Revenues		\$2,540,773	\$3,138,663	\$3,200,686	\$3,122,737	(\$77,949)	
<b>State Revenues</b>							
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)	\$175,000	\$203,395	\$203,395	\$203,395	\$0	
8590	All Other State Revenues	\$1,205,695	\$1,576,638	\$1,576,638	\$1,554,215	(\$22,423)	Per current estimates
Total State Revenues		\$1,380,695	\$1,780,033	\$1,780,033	\$1,757,610	(\$22,423)	
<b>Local Revenues</b>							
8621	Parcel Tax	\$2,800,000	\$2,800,000	\$2,800,000	\$2,800,000	\$0	
8660	Interest Earnings	\$0	\$91	\$91	\$91	\$0	
8675	Transportation Fees	\$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	\$1,159,289	\$1,237,715	\$1,328,054	\$1,355,933	\$27,879	Local Donations
8792	Transfer of Apportionment from C	\$2,123,519	\$2,128,204	\$2,128,204	\$2,186,683	\$58,479	AB 602 Spec Ed
Total Local Revenues		\$6,082,808	\$6,166,010	\$6,256,349	\$6,342,707	\$86,358	
<b>TOTAL REVENUES</b>		\$10,004,276	\$11,084,706	\$11,237,068	\$11,223,054	(\$14,014)	
<b>OTHER FINANCING SOURCES</b>							
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	\$5,904,971	\$5,995,660	\$5,965,309	\$5,894,887	(\$70,422)	Spec Ed Contribution
8997	Tsf of 6/30/08 Restricted Prg Bal	\$0	\$0	\$0	\$0	\$0	
8998	Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	\$0	\$0	
Total Other Financing Sources		\$5,904,971	\$5,995,660	\$5,965,309	\$5,894,887	(\$70,422)	
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>		\$15,909,247	\$17,080,366	\$17,202,377	\$17,117,941	(\$84,436)	

**SAN RAFAEL ELEMENTARY SCHOOL DISTRICT 45**  
**GENERAL FUND 01**  
**FISCAL YEAR 2015-16**

**BUDGET REVISION #3**

BUDGET REVISION #3		RESTRICTED					Comments
		Adopted Budget 15-16 6/24/2015 (A)	Budget Revision #1 12/14/2015 (B)	Budget Revision #2 3/7/2016 (C)	Budget Revision #3 6/13/2016 (D)	Variance (D) - (C) (E)	
EXPENDITURES							
Certificated Salaries							
1100	Certificated Instructional	\$3,404,881	\$3,547,110	\$3,649,834	\$3,635,361	(\$14,473)	Per current estimates
1200	Certificated Support	\$457,803	\$482,692	\$483,092	\$473,092	(\$10,000)	Per current estimates
1300	Administrative	\$445,227	\$456,526	\$456,526	\$456,526	\$0	
1900	Other Certificated	\$317,228	\$298,221	\$270,518	\$271,726	\$1,208	Per current estimates
Total Certificated Salaries		\$4,625,139	\$4,784,549	\$4,859,970	\$4,836,705	(\$23,265)	
Classified Salaries							
2100	Instructional Assist	\$892,819	\$946,917	\$982,535	\$956,881	(\$25,654)	Open Positions
2200	Classified Support	\$657,936	\$657,936	\$668,629	\$654,254	(\$14,375)	Open Positions
2300	Administrative	\$180,700	\$181,536	\$181,754	\$190,843	\$9,089	5% Incr.
2400	Clerical Salaries	\$202,302	\$220,064	\$243,269	\$215,980	(\$27,289)	Open Positions
2900	Other Classified	\$77,581	\$84,296	\$84,296	\$88,508	\$4,212	5.5% Incr.
Total Classified Salaries		\$2,011,338	\$2,090,749	\$2,160,483	\$2,106,466	(\$54,017)	
Employee Benefits							
3100	STRS	\$492,060	\$506,214	\$507,580	\$500,202	(\$7,378)	Per current estimates
3200	PERS	\$229,873	\$242,903	\$248,568	\$240,621	(\$7,947)	Per current estimates
3300	OASDI/Medicare	\$222,809	\$234,841	\$245,970	\$246,364	\$394	Per current estimates
3400	Health & Welfare	\$941,626	\$960,831	\$979,532	\$925,173	(\$54,359)	Per current estimates
3500	State Unemployment Ins	\$3,361	\$3,460	\$3,583	\$3,636	\$53	Per current estimates
3600	Workers Comp	\$132,586	\$135,899	\$142,000	\$143,811	\$1,811	Per current estimates
3700	Retiree Benefits	\$0	\$0	\$0	\$0	\$0	
3800	PERS RLR	\$0	\$0	\$0	\$0	\$0	
3900	Cash In Lieu/Other	\$18,400	\$25,548	\$32,362	\$33,548	\$1,186	Per current estimates
Total Employee Benefits		\$2,040,715	\$2,109,696	\$2,159,595	\$2,093,355	(\$66,240)	
Materials & Supplies							
4100	Approved Textbooks & Core Cur	\$266,500	\$296,333	\$296,333	\$257,299	(\$39,034)	Transfer to EFB
4200	Books & Reference Materials	\$0	\$9,627	\$10,535	\$16,446	\$5,911	Per current estimates
4300	Materials & Supplies	\$649,840	\$2,501,805	\$2,299,839	\$1,494,540	(\$805,299)	Transfer to EFB
4400	Non-Capital Furniture & Equip	\$81,769	\$99,308	\$179,256	\$115,865	(\$63,391)	Transfer to EFB
Total Materials & Supplies		\$998,109	\$2,907,073	\$2,785,963	\$1,884,150	(\$901,813)	
Services & Other Operating Exp							
5100	Sub-Agreements over \$25K	\$2,126,034	\$2,321,878	\$2,397,389	\$2,389,833	(\$7,556)	Per current estimates
5200	Travel & Conferences (Mileage)	\$53,151	\$83,412	\$125,136	\$130,125	\$4,989	Per current estimates
5300	Dues & Memberships	\$0	\$0	\$0	\$0	\$0	
5400	Insurance	\$0	\$0	\$0	\$0	\$0	
5500	Utilities	\$0	\$0	\$0	\$0	\$0	
5600	Rentals, Leases & Repairs	\$49,581	\$96,581	\$106,581	\$115,166	\$8,585	Per current estimates
5700	Direct Cost Transfers	\$1,397	\$1,397	\$1,404	\$1,404	\$0	
5801	Actuarial Study	\$0	\$0	\$0	\$0	\$0	
5803	Advertising	\$0	\$0	\$0	\$0	\$0	
5807	Architectural Fees	\$0	\$0	\$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	\$1,435	\$2,447	\$2,472	\$5,148	\$2,676	Per current estimates

**SAN RAFAEL ELEMENTARY SCHOOL DISTRICT 45**  
**GENERAL FUND 01**  
**FISCAL YEAR 2015-16**

**BUDGET REVISION #3**

		RESTRICTED					Comments
		Adopted Budget 15-16 6/24/2015 (A)	Budget Revision #1 12/14/2015 (B)	Budget Revision #2 3/7/2016 (C)	Budget Revision #3 6/13/2016 (D)	Variance (D) - (C) (E)	
<b>EXPENDITURES (continued)</b>							
5821	Fingerprinting	\$500	\$576	\$576	\$576	\$0	
5823	Inspections	\$57,000	\$57,000	\$47,000	\$47,000	\$0	
5824	Interest Expense	\$0	\$91	\$91	\$91	\$0	
5826	Settlement Agreement	\$0	\$0	\$0	\$0	\$0	
5829	Legal Service	\$25,000	\$25,000	\$25,000	\$25,000	\$0	
5833	NPS Contracts (Spec Ed)	\$638,483	\$626,119	\$715,719	\$704,408	(\$11,311)	Per current estimates
5834	Mental Health - Residential	\$0	\$0	\$0	\$0	\$0	
5835	NPA Contracts (Spec Ed)	\$338,872	\$306,277	\$318,777	\$318,577	(\$200)	Per current estimates
5836	Mental Health Service contracts	\$0	\$50,000	\$50,000	\$50,000	\$0	
5837	Other Consultants	\$7,500	\$865	\$0	\$0	\$0	
5839	Other Fees	\$32,325	\$32,325	\$32,325	\$26,613	(\$5,712)	Per current estimates
5840	Other Contract Services	\$1,163,892	\$1,366,709	\$1,434,823	\$1,434,176	(\$647)	Per current estimates
5841	Outside Printing	\$30	\$130	\$130	\$130	\$0	
5849	Professional Consulting Services	\$89,642	\$126,457	\$125,271	\$122,872	(\$2,399)	Per current estimates
5851	TB Testing	\$0	\$0	\$0	\$0	\$0	
5854	Repayment of Apportionment	\$0	\$0	\$17,262	\$17,262	\$0	
5855	Division of State Architect	\$0	\$0	\$0	\$0	\$0	
5860	Other Services	\$858,502	\$844,102	\$729,102	\$688,161	(\$40,941)	MPTA Transporation
5900	Telephone/Communications	\$7,000	\$8,000	\$8,000	\$8,000	\$0	
5960	Postage	\$450	\$450	\$450	\$450	\$0	
Total Svcs & Other Operating Ex		\$5,450,794	\$5,949,816	\$6,137,508	\$6,084,992	(\$52,516)	
<b>Capital Outlay</b>							
6100	Land Improvements	\$20,000	\$20,000	\$20,000	\$20,000	\$0	
6200	Building Improvements	\$20,000	\$20,000	\$0	\$0	\$0	
6400	Capital Equipment	\$0	\$12,500	\$12,500	\$12,500	\$0	
6500	Capital Equipment Replace	\$0	\$22,600	\$42,600	\$42,600	\$0	
Total Capital Outlay		\$40,000	\$75,100	\$75,100	\$75,100	\$0	
<b>Indirect/Direct Cost</b>							
7141	Other Tuition,ExCost/PmtDist	\$20,000	\$20,000	\$20,000	\$30,000	\$10,000	Per current estimates
7142	Other Tuition-Excess Cost to CO	\$535,000	\$535,000	\$435,000	\$425,000	(\$10,000)	Adj per MCOE
7281	All Other Transfers to District/Ch						
7310	Indirect Cost GF	\$269,100	\$306,630	\$299,791	\$291,239	(\$8,552)	Adj for I/C on grants
7350	Indirect Cost - InterFund	\$0	\$0	\$0	\$0	\$0	
7370	Direct Support Cost Inter Fund	\$0	\$0	\$0	\$0	\$0	
Total Indirect		\$824,100	\$861,630	\$754,791	\$746,239	(\$8,552)	
<b>TOTAL EXPENDITURES</b>		\$15,990,195	\$18,778,613	\$18,933,410	\$17,827,007	(\$1,106,403)	
<b>OTHER FINANCING USES</b>							
7438	Debt Service - Interest	\$962	\$1,062	\$1,062	\$162,296	\$161,234	Tsf COP Debt RRM
7439	Debt Service - Principle	\$24,222	\$24,222	\$24,222	\$144,222	\$120,000	Tsf COP Debt RRM
7615	Transfer to Def Maintenance	\$0	\$0	\$0	\$0	\$0	
7619	All Other Inter-Fd Transfers	\$185,000	\$185,000	\$185,000	\$185,000	\$0	
Total Financing Uses:		\$210,184	\$210,284	\$210,284	\$491,518	\$281,234	
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>		\$16,200,379	\$18,988,897	\$19,143,694	\$18,318,525	(\$825,169)	
<b>EXCESS OF REVENUES OVER EXPENSE</b>		(\$291,132)	(\$1,908,531)	(\$1,941,317)	(\$1,200,584)	\$740,733	

SAN RAFAEL ELEMENTARY SCHOOL DISTRICT 45  
GENERAL FUND 01  
FISCAL YEAR 2015-16

BUDGET REVISION #3

	RESTRICTED					Comments
	Adopted Budget 15-16 6/24/2015 (A)	Budget Revision #1 12/14/2015 (B)	Budget Revision #2 3/7/2016 (C)	Budget Revision #3 6/13/2016 (D)	Variance (D) - (C) (E)	
<b>COMPONENTS OF END FUND BALANCE</b>						
<b>NON-SPENDABLE:</b>						
Revolving Cash	\$0	\$0	\$0	\$0	\$0	
Stores Inventory	\$0	\$0	\$0	\$0	\$0	
Prepaid Expenditures	\$0	\$0	\$0	\$0	\$0	
<b>RESTRICTED</b>	\$1,650,186	\$32,787	\$1	\$740,734	\$740,733	
<b>COMMITTED</b>	\$0	\$0	\$0	\$0	\$0	
<b>ASSIGNED</b>						
Board Designated:						
Local Site Donations Carryover	\$0	\$0	\$0	\$0	\$0	
Cash Flow Contingency	\$0	\$0	\$0	\$0	\$0	
Contingency CCSS;SB Assessments	\$0	\$0	\$0	\$0	\$0	
	\$0	\$0	\$0	\$0	\$0	
<b>UNASSIGNED</b>						
Reserve for Economic Uncertainties	\$0	\$0	\$0	\$0	\$0	
Adj Reserve for Economic Uncer	\$0	\$0	\$0	\$0	\$0	
Available	\$0	\$0	\$0	\$0	\$0	
<b>TOTAL ENDING FUND BALANCE:</b>	<b>\$1,650,186</b>	<b>\$32,787</b>	<b>\$1</b>	<b>\$740,734</b>	<b>\$740,733</b>	



**SAN RAFAEL ELEMENTARY SCHOOL DISTRICT 45**
**GENERAL FUND 01**
**FISCAL YEAR 2015-16**
**BUDGET REVISION #3**

	UNRESTRICTED/RESTRICTED					Comments
	Adopted Budget 15-16 6/24/2015 (A)	Budget Revision #1 12/14/2015 (B)	Budget Revision #2 3/7/2016 (C)	Budget Revision #3 6/13/2016 (D)	Variance (D) - (C) (E)	
Average Daily Attendance (ADA)	4574	4571	4611	4623	12	
<b>BEGINNING FUND BALANCE:</b>	\$10,220,801	\$10,220,801	\$10,220,801	\$10,220,801	\$0	
<b>REVENUES</b>						
<b>Revenue Limit</b>						
8011 State Aid	\$21,333,187	\$14,328,443	\$14,478,667	\$15,016,204	\$537,537	
8012 Education Protection Act	\$5,350,729	\$4,850,677	\$5,058,913	\$5,059,063	\$150	
8019 State Aid - Prior Year	\$20,000	\$20,000	\$20,000	\$20,000	\$0	
8021 Homeowners Exemptions	\$115,000	\$112,793	\$112,793	\$116,840	\$4,047	
8029 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	\$0	
8041 Secured	\$20,155,000	\$20,276,662	\$20,276,662	\$20,219,532	(\$57,130)	
8042 Unsecured	\$425,000	\$402,853	\$402,853	\$439,203	\$36,350	
8043 Prior Year Taxes	\$30,000	\$30,483	\$30,483	\$15,012	(\$15,471)	
8044 Supplemental	\$1,200,000	\$1,103,897	\$1,103,897	\$1,152,526	\$48,629	
8045 ERAF	(\$10,800,000)	(\$3,533,392)	(\$3,533,392)	(\$3,733,736)	(\$200,344)	
8046 SERAF	\$0	\$4,400	\$4,400	\$263,132	\$258,732	
8082 Other In-Lieu Taxes	\$0	\$0	\$0	\$5,769	\$5,769	
8083 Revenue Limit Transfers	\$0	\$0	\$0	(\$2,884)	(\$2,884)	
8091 PERS RLR	\$0	\$0	\$0	\$0	\$0	
8092 Pers Reduction Transfer	\$0	\$0	\$0	\$0	\$0	
Total Revenue Limit	\$37,828,916	\$37,596,816	\$37,955,276	\$38,570,661	\$615,385	
<b>Federal Revenues</b>						
8181 Spec Ed Entitlement (IDEA)	\$941,067	\$941,067	\$941,067	\$942,516	\$1,449	
8182 Spec Ed Discretionary Grant	\$166,247	\$166,247	\$192,618	\$183,934	(\$8,684)	
8290 All Other Federal Revenue	\$1,433,459	\$2,031,349	\$2,067,001	\$1,996,287	(\$70,714)	
Total Federal Revenues	\$2,540,773	\$3,138,663	\$3,200,686	\$3,122,737	(\$77,949)	
<b>State Revenues</b>						
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	\$123,041	\$123,041	\$2,494,948	\$2,499,191	\$4,243	
8560 Lottery (Non-Prop 20)	\$784,680	\$856,695	\$856,695	\$865,900	\$9,205	
8590 All Other State Revenues	\$3,893,695	\$3,959,818	\$1,587,911	\$1,565,488	(\$22,423)	
Total State Revenues	\$4,801,416	\$4,939,554	\$4,939,554	\$4,930,579	(\$8,975)	
<b>Local Revenues</b>						
8621 Parcel Tax	\$2,800,000	\$2,800,000	\$2,800,000	\$2,800,000	\$0	
8660 Interest Earnings	\$15,000	\$15,091	\$15,091	\$15,091	\$0	
8675 Transportation Fees	\$220,000	\$250,000	\$250,000	\$250,000	\$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.	\$0	\$0	\$0	\$2,884	\$2,884	
8699 Other Local Revenues	\$1,272,189	\$1,364,438	\$1,577,022	\$1,642,725	\$65,703	
8792 Transfer of Apportionment from COE	\$2,123,519	\$2,128,204	\$2,128,204	\$2,186,683	\$58,479	
Total Local Revenues	\$6,430,708	\$6,557,733	\$6,770,317	\$6,897,383	\$127,066	
<b>TOTAL REVENUES</b>	\$51,601,813	\$52,232,766	\$52,865,833	\$53,521,360	\$655,527	
<b>OTHER FINANCING SOURCES</b>						
8919 All Other Interfund Transfers In	\$20,000	\$20,000	\$20,000	\$20,000	\$0	
8972 Proceeds from Capital Leases	\$0	\$0	\$0	\$0	\$0	
8980 Contributions to Restricted Prgs	\$0	\$0	\$0	\$0	\$0	
8997 Tsf of 6/30/08 Restricted Prg Bal	\$0	\$0	\$0	\$0	\$0	
8998 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	\$0	\$0	
Total Other Financing Sources	\$20,000	\$20,000	\$20,000	\$20,000	\$0	
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	\$51,621,813	\$52,252,766	\$52,885,833	\$53,541,360	\$655,527	

**SAN RAFAEL ELEMENTARY SCHOOL DISTRICT 45**  
**GENERAL FUND 01**  
**FISCAL YEAR 2015-16**

**BUDGET REVISION #3**

		UNRESTRICTED/RESTRICTED					Comments
		Adopted Budget 15-16 6/24/2015 (A)	Budget Revision #1 12/14/2015 (B)	Budget Revision #2 3/7/2016 (C)	Budget Revision #3 6/13/2016 (D)	Variance (D) - (C) (E)	
<b>EXPENDITURES</b>							
<b>Certificated Salaries</b>							
1100	Certificated Instructional	\$16,917,349	\$17,503,849	\$17,707,160	\$17,693,479	(\$13,681)	
1200	Certificated Support	\$793,971	\$827,857	\$828,257	\$818,257	(\$10,000)	
1300	Administrative	\$2,695,360	\$2,628,121	\$2,646,532	\$2,793,962	\$147,430	
1900	Other Certificated	\$1,003,028	\$1,040,656	\$771,641	\$771,284	(\$357)	
Total Certificated Salaries		\$21,409,708	\$22,000,483	\$21,953,590	\$22,076,982	\$123,392	
<b>Classified Salaries</b>							
2100	Instructional Assist	\$1,130,587	\$1,213,418	\$1,250,906	\$1,230,853	(\$20,053)	
2200	Classified Support	\$1,627,917	\$1,648,761	\$1,660,101	\$1,700,393	\$40,292	
2300	Administrative	\$655,319	\$663,521	\$663,739	\$702,088	\$38,349	
2400	Clerical Salaries	\$1,588,733	\$1,637,244	\$1,685,321	\$1,704,575	\$19,254	
2900	Other Classified	\$367,758	\$384,056	\$346,056	\$353,737	\$7,681	
Total Classified Salaries		\$5,370,314	\$5,547,000	\$5,606,123	\$5,691,646	\$85,523	
<b>Employee Benefits</b>							
3100	STRS	\$2,283,622	\$2,325,065	\$2,315,921	\$2,321,495	\$5,574	
3200	PERS	\$643,541	\$668,503	\$677,457	\$679,930	\$2,473	
3300	OASDI/Medicare	\$733,165	\$759,277	\$772,950	\$794,837	\$21,887	
3400	Health & Welfare	\$3,855,584	\$3,849,018	\$3,821,801	\$3,729,928	(\$91,873)	
3500	State Unemployment Ins	\$17,498	\$17,890	\$18,373	\$17,619	(\$754)	
3600	Workers Comp	\$534,898	\$552,612	\$558,020	\$568,666	\$10,646	
3700	Retiree Benefits	\$124,612	\$124,612	\$124,612	\$124,612	\$0	
3800	PERS RLR	\$0	\$0	\$0	\$0	\$0	
3900	Cash In Lieu/Other	\$148,000	\$153,540	\$157,354	\$163,464	\$6,110	
Total Employee Benefits		\$8,340,920	\$8,450,517	\$8,446,488	\$8,400,551	(\$45,937)	
<b>Materials &amp; Supplies</b>							
4100	Approved Textbooks & Core Curr	\$675,452	\$705,285	\$705,285	\$666,251	(\$39,034)	
4200	Books & Reference Materials	\$110,733	\$120,360	\$121,268	\$137,179	\$15,911	
4300	Materials & Supplies	\$1,853,029	\$3,738,941	\$3,797,835	\$2,924,250	(\$873,585)	
4400	Non-Capital Furniture & Equip	\$628,559	\$845,720	\$989,174	\$993,035	\$3,861	
Total Materials & Supplies		\$3,267,773	\$5,410,306	\$5,613,562	\$4,720,715	(\$892,847)	
<b>Services &amp; Other Operating Exp</b>							
5100	Sub-Agreements over \$25K	\$2,126,034	\$2,321,878	\$2,397,389	\$2,389,833	(\$7,556)	
5200	Travel & Conferences (Mileage)	\$97,273	\$159,939	\$207,124	\$216,270	\$9,146	
5300	Dues & Memberships	\$18,475	\$18,475	\$18,475	\$13,775	(\$4,700)	
5400	Insurance	\$321,640	\$318,132	\$320,903	\$320,903	\$0	
5500	Utilities	\$1,013,110	\$962,292	\$962,792	\$956,292	(\$6,500)	
5600	Rentals, Leases & Repairs	\$256,814	\$315,035	\$321,494	\$335,516	\$14,022	
5700	Direct Cost Transfer	(\$100)	(\$100)	(\$100)	(\$100)	\$0	
5801	Actuarial Study	\$10,000	\$10,000	\$10,500	\$10,500	\$0	
5803	Advertising	\$7,800	\$8,800	\$8,800	\$17,100	\$8,300	
5807	Architectural Fees	\$0	\$0	\$0	\$0	\$0	
5809	Audit Fees	\$31,500	\$31,500	\$31,500	\$31,500	\$0	
5811	Bank Fees	\$280	\$280	\$280	\$280	\$0	
5814	Election Expense	\$30,000	\$30,000	\$64,193	\$64,193	\$0	
5815	Employment Costs	\$2,975	\$2,975	\$2,975	\$975	(\$2,000)	
5819	Field Trips	\$8,021	\$48,754	\$59,013	\$92,654	\$33,641	

**SAN RAFAEL ELEMENTARY SCHOOL DISTRICT 45**  
**GENERAL FUND 01**  
**FISCAL YEAR 2015-16**

**BUDGET REVISION #3**

		UNRESTRICTED/RESTRICTED					Comments
		Adopted Budget 15-16 6/24/2015 (A)	Budget Revision #1 12/14/2015 (B)	Budget Revision #2 3/7/2016 (C)	Budget Revision #3 6/13/2016 (D)	Variance (D) - (C) (E)	
<b>EXPENDITURES (continued)</b>							
5821	Fingerprinting	\$600	\$676	\$676	\$676	\$0	
5823	Inspections	\$57,000	\$57,000	\$47,000	\$47,000	\$0	
5824	Interest Expense	\$0	\$91	\$91	\$91	\$0	
5826	Settlement Agreements	\$0	\$0	\$0	\$0	\$0	
5829	Legal Service	\$139,500	\$139,500	\$139,500	\$153,902	\$14,402	
5833	NPS Contracts (Spec Ed)	\$638,483	\$626,119	\$715,719	\$704,408	(\$11,311)	
5834	Mental Health - Residential	\$0	\$0	\$0	\$0	\$0	
5835	NPA Contracts (Spec Ed)	\$338,872	\$306,277	\$318,777	\$318,577	(\$200)	
5836	Mental Health Service contracts	\$0	\$50,000	\$50,000	\$50,000	\$0	
5837	Other Consultants	\$7,500	\$865	\$0	\$0	\$0	
5839	Other Fees	\$56,625	\$56,625	\$58,075	\$52,613	(\$5,462)	
5840	Other Contract Services	\$1,715,549	\$1,995,223	\$2,133,007	\$2,199,622	\$66,615	
5841	Outside Printing	\$43,052	\$44,930	\$49,260	\$47,553	(\$1,707)	
5849	Professional Consulting Services	\$387,642	\$419,957	\$413,771	\$411,372	(\$2,399)	
5851	TB Testing	\$600	\$600	\$600	\$600	\$0	
5854	Repayment of Apportionment	\$0	\$0	\$17,262	\$17,262	\$0	
5855	Division of State Architect	\$0	\$0	\$0	\$0	\$0	
5860	Other Services	\$1,931,310	\$1,938,635	\$1,853,635	\$1,815,194	(\$38,441)	
5900	Telephone/Communications	\$110,550	\$114,050	\$114,950	\$115,750	\$800	
5960	Postage	\$27,300	\$27,400	\$27,400	\$27,350	(\$50)	
Total Svcs & Other Operating Exp		\$9,378,405	\$10,005,908	\$10,345,061	\$10,411,661	\$66,600	
<b>Capital Outlay</b>							
6100	Land Improvements	\$20,000	\$20,000	\$20,000	\$20,000	\$0	
6200	Building Improvements	\$20,000	\$20,000	\$0	\$0	\$0	
6400	Capital Equipment	\$0	\$60,881	\$60,881	\$81,381	\$20,500	
6500	Capital Equipment Replace	\$25,000	\$96,947	\$116,947	\$128,395	\$11,448	
Total Capital Outlay		\$65,000	\$197,828	\$197,828	\$229,776	\$31,948	
<b>Indirect/Direct Cost</b>							
7141	Other Tuition, ExCost/PmtDist	\$20,000	\$20,000	\$20,000	\$30,502	\$10,502	
7142	Other Tuition-Excess Cost to COE	\$535,000	\$535,000	\$435,000	\$425,000	(\$10,000)	
7281	All Other Transfers to District/Ch	\$269,100	\$306,630	\$299,791	\$152,339	(\$147,452)	
7310	Indirect Cost GF	\$0	\$0	\$0	\$0	\$0	
7350	Indirect Cost - InterFund	(\$82,640)	(\$82,640)	(\$81,765)	(\$81,765)	\$0	
7370	Direct Support Cost Inter Fund	\$0	\$0	\$0	\$0	\$0	
Total Indirect		\$741,460	\$778,990	\$673,026	\$526,076	(\$146,950)	
<b>TOTAL EXPENDITURES</b>		\$48,573,580	\$52,391,032	\$52,835,678	\$52,057,407	(\$778,271)	
<b>OTHER FINANCING USES</b>							
7438	Debt Service - Principal	\$962	\$1,062	\$1,062	\$162,296	\$161,234	
7439	Debt Service - Interest	\$24,222	\$24,222	\$24,222	\$144,222	\$120,000	
7615	Transfer to Def Maintenance	\$0	\$0	\$0	\$0	\$0	
7619	All Other Inter-Fd Transfers	\$910,082	\$910,082	\$910,082	\$910,082	\$0	
Total Financing Uses:		\$935,266	\$935,366	\$935,366	\$1,216,600	\$281,234	
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>		\$49,508,846	\$53,326,398	\$53,771,044	\$53,274,007	(\$497,037)	
<b>EXCESS OF REVENUES OVER EXPENSE</b>		\$2,112,967	(\$1,073,632)	(\$885,211)	\$267,353	\$1,152,564	

**SAN RAFAEL ELEMENTARY SCHOOL DISTRICT 45**  
**GENERAL FUND 01**  
**FISCAL YEAR 2015-16**

**BUDGET REVISION #3**

	UNRESTRICTED/RESTRICTED					Comments
	Adopted Budget 15-16 6/24/2015 (A)	Budget Revision #1 12/14/2015 (B)	Budget Revision #2 3/7/2016 (C)	Budget Revision #3 6/13/2016 (D)	Variance (D) - (C) (E)	
<b>COMPONENTS OF END FUND BALANCE</b>						
<b>NON-SPENDABLE:</b>						
Revolving Cash	\$2,500	\$2,500	\$2,500	\$2,500	\$0	
Stores Inventory	\$0	\$0	\$0	\$0	\$0	
Prepaid Expenditures	\$0	\$0	\$0	\$0	\$0	
<b>RESTRICTED</b>	\$1,650,186	\$32,787	\$1	\$740,734	\$740,733	
<b>COMMITTED</b>	\$0	\$0	\$0	\$0	\$0	
<b>ASSIGNED</b>						
Board Designated:						
Local Site Donations Carryover	\$0	\$0	\$0	\$0	\$0	
Cash Flow Contingency	\$1,100,000	\$1,100,000	\$1,100,000	\$1,100,000	\$0	
Contingency CCSS;SB Assessments	\$1,300,000	\$1,300,000	\$1,300,000	\$1,300,000	\$0	
	\$0	\$0	\$0	\$0	\$0	
<b>UNASSIGNED</b>						
Reserve for Economic Uncertainties	\$1,485,265	\$1,599,792	\$1,613,131	\$1,598,220	(\$14,911)	3% State Req
Adj Reserve for Economic Uncer	\$990,177	\$1,066,528	\$1,075,421	\$1,065,480	(\$9,941)	2% Adjusted
Available	\$6,074,740	\$4,352,192	\$4,544,328	\$4,681,220	\$136,892	
<b>TOTAL ENDING FUND BALANCE:</b>	<b>\$12,333,768</b>	<b>\$9,147,169</b>	<b>\$9,335,590</b>	<b>\$10,488,154</b>	<b>\$1,152,564</b>	