

SAN RAFAEL ELEMENTARY SCHOOL DISTRICT 45

GENERAL FUND 01

FISCAL YEAR 2016-17

PRELIMINARY BUDGET

| | UNRESTRICTED | | | Comments |
|---|---|---|------------------------------|---|
| | Budget Revision #3 6/13/2016 (A) | Preliminary Budget 16-17 6/13/2016 (B) | Variance (B) - (A) (C) | |
| | 4623.11 | 4667.87 | 45 | Estimated 2016-17 P-2 ADA |
| BEGINNING FUND BALANCE: | \$8,279,483 | \$9,747,420 | \$1,467,937 | |
| REVENUES | | | | |
| Revenue Limit | | | | |
| 8011 State Aid | \$15,016,204 | \$16,892,594 | \$1,876,390 | |
| 8012 Education Protection Account | \$5,059,063 | \$4,197,514 | (\$861,549) | Recalculate LCFF for ADA Estimates, FRM/ELD percentages, and tax estimates and information in the May Revise |
| 8019 State Aid - Prior Year | \$20,000 | \$20,000 | \$0 | |
| 8021 Homeowners Exemptions | \$116,840 | \$115,000 | (\$1,840) | |
| 8029 Other In-Lieu Taxes | \$0 | \$0 | \$0 | |
| 8041 Secured | \$20,219,532 | \$21,330,000 | \$1,110,468 | |
| 8042 Unsecured | \$439,203 | \$435,000 | (\$4,203) | |
| 8043 Prior Year Taxes | \$15,012 | \$15,000 | (\$12) | |
| 8044 Supplemental | \$1,152,526 | \$1,150,000 | (\$2,526) | |
| 8045 ERAF | (\$3,733,736) | (\$3,500,000) | \$233,736 | |
| 8047 Community Redevelopment Funds | \$263,132 | \$0 | (\$263,132) | |
| 8082 Other In-Lieu Taxes | \$5,769 | \$0 | (\$5,769) | |
| 8089 Less: Non-RL | (\$2,884) | \$0 | \$2,884 | |
| 8091 Revenue Limit Transfers | \$0 | \$0 | \$0 | |
| 8092 PERS RLR | \$0 | \$0 | \$0 | |
| Total Revenue Limit | \$38,570,661 | \$40,655,108 | \$2,084,447 | |
| Federal Revenues | | | | |
| 8181 Spec Ed Entitlement (IDEA) | \$0 | \$0 | \$0 | |
| 8182 Spec Ed Discretionary Grant | \$0 | \$0 | \$0 | |
| 8290 All Other Federal Revenue | \$0 | \$0 | \$0 | |
| Total Federal Revenues | \$0 | \$0 | \$0 | |
| 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 | \$2,499,191 | \$1,103,472 | (\$1,395,719) | Block Grant |
| 8560 Lottery (Non-Prop 20) | \$662,505 | \$671,100 | \$8,595 | Per SSC \$126/ADA Est |
| 8590 All Other State Revenues | \$11,273 | \$11,273 | \$0 | PY Revenue adjustments |
| Total State Revenues | \$3,172,969 | \$1,785,845 | (\$1,387,124) | |
| Local Revenues | | | | |
| 8621 Parcel Tax | \$0 | \$0 | \$0 | |
| 8660 Interest Earnings | \$15,000 | \$22,500 | \$7,500 | |
| 8675 Transportation Fees | \$250,000 | \$260,000 | \$10,000 | Buss passes on HTS Transportation |
| 8677 Interagency Services Between LEAs | \$0 | \$0 | \$0 | |
| 8689 All Other Fees & Contracts | \$0 | \$0 | \$0 | |
| 8691 Plus: Misc Non-RL (50%) Adj. | \$2,884 | \$0 | (\$2,884) | Per current estimates |
| 8699 Other Local Revenues | \$286,792 | \$48,000 | (\$238,792) | Local donations budgeted as received |
| 8792 Transfer of Apportionment from COE | \$0 | \$0 | \$0 | |
| Total Local Revenues | \$554,676 | \$330,500 | (\$224,176) | |
| TOTAL REVENUES | \$42,298,306 | \$42,771,453 | \$473,147 | |
| OTHER FINANCING SOURCES | | | | |
| 8919 All Other Interfund Transfers In | \$20,000 | \$20,000 | \$0 | |
| 8972 Proceeds from Capital Leases | \$0 | \$0 | \$0 | |
| 8980 Contributions to Restricted Prgs | (\$5,894,887) | (\$6,445,544) | (\$550,657) | Increase contribution to Special Ed & RRRM |
| 8997 Tsf of 6/30/08 Restricted Prg Bal | \$0 | \$0 | \$0 | |
| 8998 Section 12.4 Tsf of Restricted Pr | \$0 | \$0 | \$0 | |
| Total Other Financing Sources | (\$5,874,887) | (\$6,425,544) | (\$550,657) | |
| TOTAL REVENUES & OTHER SOURCES | \$36,423,419 | \$36,345,909 | (\$77,510) | \$944,000 from Restricted EIA accounts |

SAN RAFAEL ELEMENTARY SCHOOL DISTRICT 45
GENERAL FUND 01
FISCAL YEAR 2016-17
PRELIMINARY BUDGET
EXPENDITURES

| | | UNRESTRICTED | | | Comments |
|---|--------------------------------|---|---|------------------------------|---|
| | | Budget Revision #3 6/13/2016 (A) | Preliminary Budget 16-17 6/13/2016 (B) | Variance (B) - (A) (C) | |
| Certificated Salaries | | | | | |
| 1100 | Certificated Instructional | \$14,058,118 | \$14,134,612 | \$76,494 | Step & Column, Growth 9.0 FTE + Misc Adj. |
| 1200 | Certificated Support | \$345,165 | \$343,582 | (\$1,583) | Per current staffing |
| 1300 | Administrative | \$2,337,436 | \$2,376,717 | \$39,281 | S&C & Adj Placement of staff |
| 1900 | Other Certificated | \$499,558 | \$960,971 | \$461,413 | Step & Column & 10 TSAs |
| Total Certificated Salaries | | \$17,240,277 | \$17,815,882 | \$575,605 | |
| Classified Salaries | | | | | |
| 2100 | Instructional Assist | \$273,972 | \$231,000 | (\$42,972) | Reduce for one-time carryover |
| 2200 | Classified Support | \$1,046,139 | \$1,283,273 | \$237,134 | Add 1.0 Cust.; Tech II .5 FTE & step & column |
| 2300 | Administrative | \$511,245 | \$515,517 | \$4,272 | Step & Column |
| 2400 | Clerical Salaries | \$1,488,595 | \$1,675,339 | \$186,744 | S&C, bilingual office & Comm Liaisons Open |
| 2900 | Other Classified | \$265,229 | \$291,794 | \$26,565 | Step & column & add campus supervisors |
| Total Classified Salaries | | \$3,585,180 | \$3,996,923 | \$411,743 | |
| Employee Benefits | | | | | |
| 3100 | STRS | \$1,821,293 | \$2,198,823 | \$377,530 | Increase STRS Rate to 12.58% |
| 3200 | PERS | \$439,309 | \$563,386 | \$124,077 | Increase PERS rate to 13.888% |
| 3300 | OASDI/Medicare | \$548,473 | \$576,089 | \$27,616 | Adjust per salary changes above |
| 3400 | Health & Welfare | \$2,804,755 | \$3,108,151 | \$303,396 | Adj for open positions/Cash-in-lieu chgs |
| 3500 | State Unemployment Ins | \$13,983 | \$10,909 | (\$3,074) | SUI rate .5% |
| 3600 | Workers Comp | \$424,855 | \$435,121 | \$10,266 | WC rate increase from 2% |
| 3700 | Retiree Benefits | \$124,612 | \$159,429 | \$34,817 | Adjust per Actuarial Report |
| 3800 | PERS RLR | \$0 | \$0 | \$0 | |
| 3900 | Cash In Lieu/Other | \$129,916 | \$133,540 | \$3,624 | Per current estimates |
| Total Employee Benefits | | \$6,307,196 | \$7,185,448 | \$878,252 | |
| Materials & Supplies | | | | | |
| 4100 | Approved Textbooks & Core Curr | \$408,952 | \$766,000 | \$357,048 | CCSS & ELD (One-time funds) |
| 4200 | Books & Reference Materials | \$120,733 | \$110,500 | (\$10,233) | Adj for one-time expenditures |
| 4300 | Materials & Supplies | \$1,429,710 | \$1,190,679 | (\$239,031) | ELD & various software & Materials & Supplies |
| 4400 | Non-Capital Furniture & Equip | \$877,170 | \$469,504 | (\$407,666) | One-time Capital Chromebooks |
| Total Materials & Supplies | | \$2,836,565 | \$2,536,683 | (\$299,882) | |
| Services & Other Operating Exp | | | | | |
| 5100 | Sub-Agreements over \$25K | \$0 | \$0 | \$0 | |
| 5200 | Travel & Conferences (Mileage) | \$86,145 | \$71,664 | (\$14,481) | Decrease for local donations/EIA |
| 5300 | Dues & Memberships | \$13,775 | \$41,475 | \$27,700 | Per current estimates |
| 5400 | Insurance | \$320,903 | \$336,365 | \$15,462 | Increase P&L per current information |
| 5500 | Utilities | \$956,292 | \$989,300 | \$33,008 | 3.5% Increase in Utilities |
| 5600 | Rentals, Leases & Repairs | \$220,350 | \$232,298 | \$11,948 | Per current estimates |
| 5700 | Direct Cost Transfers | (\$1,504) | (\$1,804) | (\$300) | Per current estimates |
| 5801 | Actuarial Study | \$10,500 | \$0 | (\$10,500) | Actuarial every other year |
| 5803 | Advertising | \$17,100 | \$14,100 | (\$3,000) | Per current estimates |
| 5807 | Architectural Fees | \$0 | \$0 | \$0 | |
| 5809 | Audit Fees | \$31,500 | \$32,500 | \$1,000 | Per contract |
| 5811 | Bank Fees | \$280 | \$280 | \$0 | |
| 5814 | Election Expense | \$64,193 | \$0 | (\$64,193) | PY Bond Election |
| 5815 | Employment Costs | \$975 | \$975 | \$0 | |
| 5820 | Field Trips | \$87,506 | \$13,725 | (\$73,781) | Reduce local donations |

SAN RAFAEL ELEMENTARY SCHOOL DISTRICT 45
GENERAL FUND 01
FISCAL YEAR 2016-17

PRELIMINARY BUDGET

EXPENDITURES (continued)

| | | UNRESTRICTED | | | Comments |
|--|------------------------------------|---|---|------------------------------|---|
| | | Budget Revision #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 | \$128,902 | \$114,500 | (\$14,402) | 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 | \$26,000 | \$26,750 | \$750 | Per current estimates |
| 5840 | Other Contract Services | \$765,446 | \$704,969 | (\$60,477) | Playworks contracts \$90K; ELD PD \$50K |
| 5841 | Outside Printing | \$47,423 | \$57,095 | \$9,672 | Per current estimates |
| 5849 | Professional Consulting Services | \$288,500 | \$236,000 | (\$52,500) | Per current estimates |
| 5851 | TB Testing | \$600 | \$600 | \$0 | |
| 5854 | Repayment of Apportionment | \$0 | \$0 | \$0 | |
| 5855 | Division of State Architect | \$0 | \$0 | \$0 | |
| 5860 | Other Services | \$1,127,033 | \$1,108,725 | (\$18,308) | HTS Transportation |
| 5900 | Telephone/Communications | \$107,750 | \$116,550 | \$8,800 | Per current estimates |
| 5960 | Postage | \$26,900 | \$28,900 | \$2,000 | |
| Total Svcs & Other Operating Exp | | \$4,326,669 | \$4,125,067 | (\$201,602) | |
| Capital Outlay | | | | | |
| 6100 | Land Improvements | \$0 | \$0 | \$0 | |
| 6200 | Building Improvements | \$0 | \$0 | \$0 | |
| 6400 | Capital Equipment | \$68,881 | \$45,000 | (\$23,881) | |
| 6500 | Capital Equipment Replace | \$85,795 | \$50,000 | (\$35,795) | Copier replacement |
| Total Capital Outlay | | \$154,676 | \$95,000 | (\$59,676) | |
| Indirect/Direct Cost | | | | | |
| 7141 | Other Tuition,ExCost/PmtDist | \$502 | \$0 | (\$502) | Estimate per MCOE Alt Ed ADA |
| 7142 | Other Tuition-Excess Cost to COE | \$0 | \$0 | \$0 | |
| 7281 | All Other Transfers to District/Ch | \$152,339 | \$153,718 | \$1,379 | Tsf to HSD for MPTA funds |
| 7310 | Indirect Cost GF | (\$291,239) | (\$192,726) | \$98,513 | Indirect rate @ 4.77% |
| 7350 | Indirect Cost - InterFund | (\$81,765) | (\$87,454) | (\$5,689) | Indirect rate FD 13 @ 4.92% |
| 7370 | Direct Support Cost Inter Fund | \$0 | \$0 | \$0 | |
| Total Indirect | | (\$220,163) | (\$126,462) | \$93,701 | |
| TOTAL EXPENDITURES | | \$34,230,400 | \$35,628,541 | \$1,398,141 | |
| 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 | \$725,082 | \$885,377 | \$160,295 | |
| Total Financing Uses: | | \$725,082 | \$885,377 | \$160,295 | |
| TOTAL EXPENDITURES & OTHER USES | | \$34,955,482 | \$36,513,918 | \$1,558,436 | |
| EXCESS OF REVENUES OVER EXPENSE | | \$1,467,937 | (\$168,009) | (\$1,635,946) | |

SAN RAFAEL ELEMENTARY SCHOOL DISTRICT 45

GENERAL FUND 01

FISCAL YEAR 2016-17

PRELIMINARY BUDGET

| | UNRESTRICTED | | | Comments |
|---------------------------------------|---|---|------------------------------|--|
| | Budget Revision #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 | \$2,500 | \$2,500 | \$0 | |
| Stores Inventory | \$0 | \$0 | \$0 | |
| Prepaid Expenditures | \$0 | \$0 | \$0 | |
| RESTRICTED | \$0 | \$0 | \$0 | |
| COMMITTED | \$0 | \$0 | \$0 | |
| ASSIGNED | | | | |
| Board Designated: | | | \$0 | |
| Local Site Donations Carryover | \$0 | \$0 | \$0 | |
| State Flex TSF One-time | \$0 | \$0 | \$0 | |
| Contingency State Budget Cuts | \$0 | \$0 | \$0 | |
| Cash Flow Contingency | \$1,100,000 | \$1,100,000 | \$0 | |
| Contingency - CCSS; SB Assess | \$1,300,000 | \$1,300,000 | \$0 | Contingency for CCSS adjusted for May Revise |
| UNASSIGNED | | | | |
| Reserve for Economic Uncertainties | \$1,598,220 | \$1,622,743 | \$24,523 | 3% State Req. Reserve |
| Adj Reserve for Economic Uncer | \$1,065,480 | \$1,081,829 | \$16,348 | 2% Adjusted Reserve |
| Available | \$4,681,220 | \$4,472,342 | (\$208,878) | |
| TOTAL ENDING FUND BALANCE: | \$9,747,420 | \$9,579,413 | (\$168,007) | |

SAN RAFAEL ELEMENTARY SCHOOL DISTRICT 45

GENERAL FUND 01

FISCAL YEAR 2016-17

PRELIMINARY BUDGET

| | RESTRICTED | | | Comments |
|---|---|---|------------------------------|--|
| | Budget Revision #3 6/13/2016 (A) | Preliminary Budget 16-17 6/13/2016 (B) | Variance (B) - (A) (C) | |
| | 4623 | 4668 | 45 | |
| BEGINNING FUND BALANCE: | \$1,941,318 | \$740,734 | (\$1,200,584) | |
| 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 Coomunity Redevelopment Fds | \$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 | |
| 8092 PERS RLR | \$0 | \$0 | \$0 | |
| Total Revenue Limit | \$0 | \$0 | \$0 | |
| Federal Revenues | | | | |
| 8181 Spec Ed Entitlement (IDEA) | \$942,516 | \$925,788 | (\$16,728) | Reduce for PY/Deferred Rev |
| 8182 Spec Ed Discretionary Grant | \$183,934 | \$185,297 | \$1,363 | Per current estimates |
| 8290 All Other Federal Revenue | \$1,996,287 | \$1,434,173 | (\$562,114) | Reduce for PY Carryover/Def Revenue |
| Total Federal Revenues | \$3,122,737 | \$2,545,258 | (\$577,479) | |
| 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) | \$203,395 | \$197,058 | (\$6,337) | Reduce for PY adjustments |
| 8590 All Other State Revenues | \$1,554,215 | \$1,171,838 | (\$382,377) | Reduce Educator Effectiveness Grant |
| Total State Revenues | \$1,757,610 | \$1,368,896 | (\$388,714) | |
| Local Revenues | | | | |
| 8621 Parcel Tax | \$2,800,000 | \$2,930,000 | \$130,000 | 5% COLA |
| 8660 Interest Earnings | \$91 | \$0 | (\$91) | |
| 8675 Transportation Fees | \$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 | \$1,355,933 | \$1,308,309 | (\$47,624) | Reduce for Deferred Rev & Local MCF Grts |
| 8792 Transfer of Apportionment from COE | \$2,186,683 | \$2,238,768 | \$52,085 | Per MCOE Est. for AB602 Spec Ed Funds |
| Total Local Revenues | \$6,342,707 | \$6,477,077 | \$134,370 | |
| TOTAL REVENUES | \$11,223,054 | \$10,391,231 | (\$831,823) | |
| 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 | \$5,894,887 | \$6,445,544 | \$550,657 | Contribution to Special Ed.& RRM |
| 8997 Tsf of 6/30/08 Restricted Prg Bal | \$0 | \$0 | \$0 | |
| 8998 Section 12.4 Tsf of Restricted Pr | \$0 | \$0 | \$0 | |
| Total Other Financing Sources | \$5,894,887 | \$6,445,544 | \$550,657 | |
| TOTAL REVENUES & OTHER SOURCES | \$17,117,941 | \$16,836,775 | (\$281,166) | |

SAN RAFAEL ELEMENTARY SCHOOL DISTRICT 45
GENERAL FUND 01
FISCAL YEAR 2016-17

PRELIMINARY BUDGET

EXPENDITURES

| FISCAL YEAR 2016-17 | | RESTRICTED | | | |
|---|--------------------------------|---|---|------------------------------|---|
| | | Budget Revision #3 6/13/2016 (A) | Preliminary Budget 16-17 6/13/2016 (B) | Variance (B) - (A) (C) | |
| PRELIMINARY BUDGET | | | | | Comments |
| EXPENDITURES | | | | | |
| Certificated Salaries | | | | | |
| 1100 | Certificated Instructional | \$3,635,361 | \$3,510,256 | (\$125,105) | Reduce for Grant Carryover |
| 1200 | Certificated Support | \$473,092 | \$506,367 | \$33,275 | Step & Column Spec Ed/Parcel Tax |
| 1300 | Administrative | \$456,526 | \$468,418 | \$11,892 | Step & Column Spec Ed |
| 1900 | Other Certificated | \$271,726 | \$122,184 | (\$149,542) | Reduce for Grant Carryover |
| Total Certificated Salaries | | \$4,836,705 | \$4,607,225 | (\$229,480) | |
| Classified Salaries | | | | | |
| 2100 | Instructional Assist | \$956,881 | \$1,067,330 | \$110,449 | Step & Column and Speci Ed |
| 2200 | Classified Support | \$654,254 | \$763,969 | \$109,715 | 3% CSEA M&O + add Maintenance Positions |
| 2300 | Administrative | \$190,843 | \$205,050 | \$14,207 | Eliminate MCF & EIA-tsif Expenditures > 0000 |
| 2400 | Clerical Salaries | \$215,980 | \$155,717 | (\$60,263) | Eliminate MCF & EIA-tsif Expenditures > 0000 |
| 2900 | Other Classified | \$88,508 | \$13,367 | (\$75,141) | Tsf positions from Fed Jobs funds>RS 0000 |
| Total Classified Salaries | | \$2,106,466 | \$2,205,433 | \$98,967 | |
| Employee Benefits | | | | | |
| 3100 | STRS | \$500,202 | \$583,482 | \$83,280 | Adjust for staffing/positions |
| 3200 | PERS | \$240,621 | \$289,206 | \$48,585 | Adjust for staffing/positions |
| 3300 | OASDI/Medicare | \$246,364 | \$242,337 | (\$4,027) | Adjust for staffing/positions |
| 3400 | Health & Welfare | \$925,173 | \$987,717 | \$62,544 | Adjust for staffing/positions |
| 3500 | State Unemployment Ins | \$3,636 | \$3,452 | (\$184) | Adjust for staffing/positions reduce SUI Rate |
| 3600 | Workers Comp | \$143,811 | \$136,831 | (\$6,980) | Adjust for staffing/positions Incr. W/C Rate |
| 3700 | Retiree Benefits | \$0 | \$0 | \$0 | |
| 3800 | PERS RLR | \$0 | \$0 | \$0 | Adjust for staffing/positions |
| 3900 | Cash In Lieu/Other | \$33,548 | \$27,518 | (\$6,030) | Adjust for staffing/positions |
| Total Employee Benefits | | \$2,093,355 | \$2,270,543 | \$177,188 | |
| Materials & Supplies | | | | | |
| 4100 | Approved Textbooks & Core Curr | \$257,299 | \$284,558 | \$27,259 | Eliminate one-time PI Corrective Action Grt |
| 4200 | Books & Reference Materials | \$16,446 | \$0 | (\$16,446) | Adjust for carryover and one-time grants |
| 4300 | Materials & Supplies | \$1,494,540 | \$990,310 | (\$504,230) | Adjust for carryover and one-time grants |
| 4400 | Non-Capital Furniture & Equip | \$115,865 | \$80,551 | (\$35,314) | Adjust for carryover and one-time grants |
| Total Materials & Supplies | | \$1,884,150 | \$1,355,419 | (\$528,731) | |
| Services & Other Operating Exp | | | | | |
| 5100 | Sub-Agreements over \$25K | \$2,389,833 | \$2,554,991 | \$165,158 | Adjust for carryover and one-time grants |
| 5200 | Travel & Conferences (Mileage) | \$130,125 | \$73,196 | (\$56,929) | Adjust for carryover and one-time grants |
| 5300 | Dues & Memberships | \$0 | \$0 | \$0 | |
| 5400 | Insurance | \$0 | \$0 | \$0 | |
| 5500 | Utilities | \$0 | \$0 | \$0 | |
| 5600 | Rentals, Leases & Repairs | \$115,166 | \$106,581 | (\$8,585) | Adjust for carryover and one-time grants |
| 5700 | Direct Cost Transfers | \$1,404 | \$1,404 | \$0 | Adjust for carryover and one-time grants |
| 5801 | Actuarial Study | \$0 | \$0 | \$0 | |
| 5803 | Advertising | \$0 | \$0 | \$0 | |
| 5807 | Architectural Fees | \$0 | \$0 | \$0 | |
| 5809 | Audit Fees | \$0 | \$0 | \$0 | |
| 5811 | Bank Fees | \$0 | \$0 | \$0 | |
| 5814 | Election Expense | \$0 | \$0 | \$0 | Parcel Tax Election costs |
| 5815 | Employment Costs | \$0 | \$0 | \$0 | |
| 5820 | Field Trips | \$5,148 | \$4,948 | (\$200) | Adjust for carryover and one-time donations |

SAN RAFAEL ELEMENTARY SCHOOL DISTRICT 45
GENERAL FUND 01
FISCAL YEAR 2016-17

PRELIMINARY BUDGET

EXPENDITURES (continued)

| | | RESTRICTED | | | Comments |
|--|------------------------------------|---|---|------------------------------|--|
| | | Budget Revision #3 6/13/2016 (A) | Preliminary Budget 16-17 6/13/2016 (B) | Variance (B) - (A) (C) | |
| 5821 | Fingerprinting | \$576 | \$750 | \$174 | |
| 5823 | Inspections | \$47,000 | \$47,000 | \$0 | |
| 5824 | Interest Expense | \$91 | \$0 | (\$91) | |
| 5826 | Settlement Agreement | \$0 | \$0 | \$0 | |
| 5829 | Legal Service | \$25,000 | \$25,000 | \$0 | Per current estimates |
| 5833 | NPS Contracts (Spec Ed) | \$704,408 | \$583,200 | (\$121,208) | Special Ed Contracts |
| 5834 | Mental Health - Residential | \$0 | \$0 | \$0 | Special Ed Contracts |
| 5835 | NPA Contracts (Spec Ed) | \$318,577 | \$364,296 | \$45,719 | Special Ed Contracts |
| 5836 | Mental Health Service contracts | \$50,000 | \$12,000 | (\$38,000) | Mental Health Contract |
| 5837 | Other Consultants | \$0 | \$0 | \$0 | Corrective Action PI Plan |
| 5839 | Other Fees | \$26,613 | \$28,325 | \$1,712 | Per current estimates |
| 5840 | Other Contract Services | \$1,434,176 | \$1,161,636 | (\$272,540) | Adj for carryover, EIA & Home-to-Sch Transp. |
| 5841 | Outside Printing | \$130 | \$130 | \$0 | Adj for carryover and one-time grants & EIA |
| 5849 | Professional Consulting Services | \$122,872 | \$111,488 | (\$11,384) | Adj for carryover and one-time grants & EIA |
| 5851 | TB Testing | \$0 | \$0 | \$0 | |
| 5854 | Repayment of Apportionment | \$17,262 | \$0 | (\$17,262) | |
| 5855 | Division of State Architect | \$0 | \$0 | \$0 | |
| 5860 | Other Services | \$688,161 | \$708,501 | \$20,340 | Special Ed Transportation |
| 5900 | Telephone/Communications | \$8,000 | \$11,500 | \$3,500 | Per current estimates |
| 5960 | Postage | \$450 | \$450 | \$0 | |
| Total Svcs & Other Operating Exp | | \$6,084,992 | \$5,795,396 | (\$289,596) | |
| Capital Outlay | | | | | |
| 6100 | Land Improvements | \$20,000 | \$67,500 | \$47,500 | Adjust for one-time projects |
| 6200 | Building Improvements | \$0 | \$0 | \$0 | Adjust for one-time projects |
| 6400 | Capital Equipment | \$12,500 | \$57,500 | \$45,000 | |
| 6500 | Capital Equipment Replace | \$42,600 | \$42,600 | \$0 | Adjust for IT equipment |
| Total Capital Outlay | | \$75,100 | \$167,600 | \$92,500 | |
| Indirect/Direct Cost | | | | | |
| 7141 | Other Tuition, ExCost/PmtDist | \$30,000 | \$30,000 | \$0 | Adj for current fee for service est.-Spec Ed |
| 7142 | Other Tuition-Excess Cost to COE | \$425,000 | \$461,152 | \$36,152 | Excess Cost billback from MCOE-Prg Tsf |
| 7281 | All Other Transfers to District/Ch | \$0 | \$0 | \$0 | |
| 7310 | Indirect Cost GF | \$291,239 | \$192,726 | (\$98,513) | 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 | | \$746,239 | \$683,878 | (\$62,361) | |
| OTHER FINANCING USES | | | | | |
| 7438 | Debt Service - Interest | \$162,296 | \$157,354 | (\$4,942) | Vehicle Leases |
| 7439 | Debt Service - Principle | \$144,222 | \$149,663 | \$5,441 | Vehicle Leases |
| 7615 | Transfer to Def Maintenance | \$0 | \$0 | \$0 | |
| 7619 | All Other Inter-Fd Transfers | \$185,000 | \$185,000 | \$0 | |
| Total Financing Uses: | | \$491,518 | \$492,017 | \$499 | |
| TOTAL EXPENDITURES & OTHER USES | | \$18,318,525 | \$17,577,511 | (\$741,014) | |
| EXCESS OF REVENUES OVER EXPENSE | | (\$1,200,584) | (\$740,736) | \$459,848 | |

SAN RAFAEL ELEMENTARY SCHOOL DISTRICT 45
GENERAL FUND 01
FISCAL YEAR 2016-17

PRELIMINARY BUDGET

| | RESTRICTED | | | Comments |
|---------------------------------------|---|---|-----------------------------------|----------|
| | Budget Revision #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 | \$740,734 | (\$2) | (\$740,736) | |
| COMMITTED | \$0 | \$0 | \$0 | |
| ASSIGNED | | | | |
| Board Designated: | | | | |
| Local Site Donations Carryover | \$0 | \$0 | \$0 | |
| State Flex TSF One-time | \$0 | \$0 | \$0 | |
| Contingency State Budget Cuts | \$0 | \$0 | \$0 | |
| Cash Flow Contingency | \$0 | \$0 | \$0 | |
| Contingency - CCSS; SB Assess | \$0 | \$0 | \$0 | |
| UNASSIGNED | | | | |
| Reserve for Economic Uncertainties | \$0 | \$0 | \$0 | |
| Adj Reserve for Economic Uncer | \$0 | \$0 | \$0 | |
| Available | \$0 | \$0 | \$0 | |
| TOTAL ENDING FUND BALANCE: | \$740,734 | (\$2) | (\$740,736) | |

SAN RAFAEL ELEMENTARY SCHOOL DISTRICT 45

GENERAL FUND 01

FISCAL YEAR 2016-17

PRELIMINARY BUDGET

| | | UNRESTRICTED/RESTRICTED | | | Comments |
|---|------------------------------------|---|---|------------------------------|--------------------|
| | | Budget Revision #3 6/13/2016 (A) | Preliminary Budget 16-17 6/13/2016 (B) | Variance (B) - (A) (C) | |
| Average Daily Attendance (ADA) | | 4623.11 | 4668 | 45 | Including MCOE ADA |
| BEGINNING FUND BALANCE: | | \$10,220,801 | \$10,488,154 | \$267,353 | |
| REVENUES | | | | | |
| Revenue Limit | | | | | |
| 8011 | State Aid | \$15,016,204 | \$16,892,594 | \$1,876,390 | |
| 8012 | Education Protection Account | \$5,059,063 | \$4,197,514 | (\$861,549) | |
| 8019 | State Aid - Prior Year | \$20,000 | \$20,000 | \$0 | |
| 8021 | Homeowners Exemptions | \$116,840 | \$115,000 | (\$1,840) | |
| 8029 | Other In-Lieu Taxes | \$0 | \$0 | \$0 | |
| 8041 | Secured | \$20,219,532 | \$21,330,000 | \$1,110,468 | |
| 8042 | Unsecured | \$439,203 | \$435,000 | (\$4,203) | |
| 8043 | Prior Year Taxes | \$15,012 | \$15,000 | (\$12) | |
| 8044 | Supplemental | \$1,152,526 | \$1,150,000 | (\$2,526) | |
| 8045 | ERAF | (\$3,733,736) | (\$3,500,000) | \$233,736 | |
| 8047 | Community Redevelopment Fds | \$263,132 | \$0 | (\$263,132) | |
| 8082 | Other In-Lieu Taxes | \$5,769 | \$0 | (\$5,769) | |
| 8083 | Revenue Limit Transfers | (\$2,884) | \$0 | \$2,884 | |
| 8091 | PERS RLR | \$0 | \$0 | \$0 | |
| 8092 | Pers Reduction Transfer | \$0 | \$0 | \$0 | |
| Total Revenue Limit | | \$38,570,661 | \$40,655,108 | \$2,084,447 | |
| Federal Revenues | | | | | |
| 8181 | Spec Ed Entitlement (IDEA) | \$942,516 | \$925,788 | (\$16,728) | |
| 8182 | Spec Ed Discretionary Grant | \$183,934 | \$185,297 | \$1,363 | |
| 8290 | All Other Federal Revenue | \$1,996,287 | \$1,434,173 | (\$562,114) | |
| Total Federal Revenues | | \$3,122,737 | \$2,545,258 | (\$577,479) | |
| 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 | \$2,499,191 | \$1,103,472 | (\$1,395,719) | |
| 8560 | Lottery (Non-Prop 20) | \$865,900 | \$868,158 | \$2,258 | |
| 8590 | All Other State Revenues | \$1,565,488 | \$1,183,111 | (\$382,377) | |
| Total State Revenues | | \$4,930,579 | \$3,154,741 | (\$1,775,838) | |
| Local Revenues | | | | | |
| 8621 | Parcel Tax | \$2,800,000 | \$2,930,000 | \$130,000 | |
| 8660 | Interest Earnings | \$15,091 | \$22,500 | \$7,409 | |
| 8675 | Transportation Fees | \$250,000 | \$260,000 | \$10,000 | |
| 8677 | Interagency Services Between LEAs | \$0 | \$0 | \$0 | |
| 8689 | All Other Fees & Contracts | \$0 | \$0 | \$0 | |
| 8691 | Plus: Misc Non-RL (50%) Adj. | \$2,884 | \$0 | (\$2,884) | |
| 8699 | Other Local Revenues | \$1,642,725 | \$1,356,309 | (\$286,416) | |
| 8792 | Transfer of Apportionment from COE | \$2,186,683 | \$2,238,768 | \$52,085 | |
| Total Local Revenues | | \$6,897,383 | \$6,807,577 | (\$89,806) | |
| TOTAL REVENUES | | \$53,521,360 | \$53,162,684 | (\$358,676) | |
| OTHER FINANCING SOURCES | | | | | |
| 8919 | All Other Interfund Transfers In | \$20,000 | \$20,000 | \$0 | |
| 8972 | Proceeds from Capital Leases | \$0 | \$0 | \$0 | |
| 8980 | Contributions to Restricted Prgs | \$0 | \$0 | \$0 | |
| 8997 | Tsf of 6/30/08 Restricted Prg Bal | \$0 | \$0 | \$0 | |
| 8998 | Section 12.4 Tsf of Restricted Pr | \$0 | \$0 | \$0 | |
| Total Other Financing Sources | | \$20,000 | \$20,000 | \$0 | |
| TOTAL REVENUES & OTHER SOURCES | | \$53,541,360 | \$53,182,684 | (\$358,676) | |

SAN RAFAEL ELEMENTARY SCHOOL DISTRICT 45
GENERAL FUND 01
FISCAL YEAR 2016-17

PRELIMINARY BUDGET

EXPENDITURES

| | | UNRESTRICTED/RESTRICTED | | | Comments |
|---|--------------------------------|---|---|------------------------------|----------|
| | | Budget Revision #3 6/13/2016 (A) | Preliminary Budget 16-17 6/13/2016 (B) | Variance (B) - (A) (C) | |
| Certificated Salaries | | | | | |
| 1100 | Certificated Instructional | \$17,693,479 | \$17,644,868 | (\$48,611) | |
| 1200 | Certificated Support | \$818,257 | \$849,949 | \$31,692 | |
| 1300 | Administrative | \$2,793,962 | \$2,845,135 | \$51,173 | |
| 1900 | Other Certificated | \$771,284 | \$1,083,155 | \$311,871 | |
| Total Certificated Salaries | | \$22,076,982 | \$22,423,107 | \$346,125 | |
| Classified Salaries | | | | | |
| 2100 | Instructional Assist | \$1,230,853 | \$1,298,330 | \$67,477 | |
| 2200 | Classified Support | \$1,700,393 | \$2,047,242 | \$346,849 | |
| 2300 | Administrative | \$702,088 | \$720,567 | \$18,479 | |
| 2400 | Clerical Salaries | \$1,704,575 | \$1,831,056 | \$126,481 | |
| 2900 | Other Classified | \$353,737 | \$305,161 | (\$48,576) | |
| Total Classified Salaries | | \$5,691,646 | \$6,202,356 | \$510,710 | |
| Employee Benefits | | | | | |
| 3100 | STRS | \$2,321,495 | \$2,782,305 | \$460,810 | |
| 3200 | PERS | \$679,930 | \$852,592 | \$172,662 | |
| 3300 | OASDI/Medicare | \$794,837 | \$818,426 | \$23,589 | |
| 3400 | Health & Welfare | \$3,729,928 | \$4,095,868 | \$365,940 | |
| 3500 | State Unemployment Ins | \$17,619 | \$14,361 | (\$3,258) | |
| 3600 | Workers Comp | \$568,666 | \$571,952 | \$3,286 | |
| 3700 | Retiree Benefits | \$124,612 | \$159,429 | \$34,817 | |
| 3800 | PERS RLR | \$0 | \$0 | \$0 | |
| 3900 | Cash In Lieu/Other | \$163,464 | \$161,058 | (\$2,406) | |
| Total Employee Benefits | | \$8,400,551 | \$9,455,991 | \$1,055,440 | |
| Materials & Supplies | | | | | |
| 4100 | Approved Textbooks & Core Curr | \$666,251 | \$1,050,558 | \$384,307 | |
| 4200 | Books & Reference Materials | \$137,179 | \$110,500 | (\$26,679) | |
| 4300 | Materials & Supplies | \$2,924,250 | \$2,180,989 | (\$743,261) | |
| 4400 | Non-Capital Furniture & Equip | \$993,035 | \$550,055 | (\$442,980) | |
| Total Materials & Supplies | | \$4,720,715 | \$3,892,102 | (\$828,613) | |
| Services & Other Operating Exp | | | | | |
| 5100 | Sub-Agreements over \$25K | \$2,389,833 | \$2,554,991 | \$165,158 | |
| 5200 | Travel & Conferences (Mileage) | \$216,270 | \$144,860 | (\$71,410) | |
| 5300 | Dues & Memberships | \$13,775 | \$41,475 | \$27,700 | |
| 5400 | Insurance | \$320,903 | \$336,365 | \$15,462 | |
| 5500 | Utilities | \$956,292 | \$989,300 | \$33,008 | |
| 5600 | Rentals, Leases & Repairs | \$335,516 | \$338,879 | \$3,363 | |
| 5700 | Direct Cost Transfer | (\$100) | (\$400) | (\$300) | |
| 5801 | Actuarial Study | \$10,500 | \$0 | (\$10,500) | |
| 5803 | Advertising | \$17,100 | \$14,100 | (\$3,000) | |
| 5807 | Architectural Fees | \$0 | \$0 | \$0 | |
| 5809 | Audit Fees | \$31,500 | \$32,500 | \$1,000 | |
| 5811 | Bank Fees | \$280 | \$280 | \$0 | |
| 5814 | Election Expense | \$64,193 | \$0 | (\$64,193) | |
| 5815 | Employment Costs | \$975 | \$975 | \$0 | |
| 5820 | Field Trips | \$92,654 | \$18,673 | (\$73,981) | |

SAN RAFAEL ELEMENTARY SCHOOL DISTRICT 45
GENERAL FUND 01
FISCAL YEAR 2016-17

PRELIMINARY BUDGET

EXPENDITURES (continued)

| | | UNRESTRICTED/RESTRICTED | | | Comments |
|--|------------------------------------|---|---|------------------------------|----------|
| | | Budget Revision #3 6/13/2016 (A) | Preliminary Budget 16-17 6/13/2016 (B) | Variance (B) - (A) (C) | |
| 5821 | Fingerprinting | \$676 | \$850 | \$174 | |
| 5823 | Inspections | \$47,000 | \$47,000 | \$0 | |
| 5824 | Interest Expense | \$91 | \$0 | (\$91) | |
| 5826 | Settlement Agreements | \$0 | \$0 | \$0 | |
| 5829 | Legal Service | \$153,902 | \$139,500 | (\$14,402) | |
| 5833 | NPS Contracts (Spec Ed) | \$704,408 | \$583,200 | (\$121,208) | |
| 5834 | Mental Health - Residential | \$0 | \$0 | \$0 | |
| 5835 | NPA Contracts (Spec Ed) | \$318,577 | \$364,296 | \$45,719 | |
| 5836 | Mental Health Service contracts | \$50,000 | \$12,000 | (\$38,000) | |
| 5837 | Other Consultants | \$0 | \$0 | \$0 | |
| 5839 | Other Fees | \$52,613 | \$55,075 | \$2,462 | |
| 5840 | Other Contract Services | \$2,199,622 | \$1,866,605 | (\$333,017) | |
| 5841 | Outside Printing | \$47,553 | \$57,225 | \$9,672 | |
| 5849 | Professional Consulting Services | \$411,372 | \$347,488 | (\$63,884) | |
| 5851 | TB Testing | \$600 | \$600 | \$0 | |
| 5854 | Repayment of Apportionment | \$17,262 | \$0 | (\$17,262) | |
| 5855 | Division of State Architect | \$0 | \$0 | \$0 | |
| 5860 | Other Services | \$1,815,194 | \$1,817,226 | \$2,032 | |
| 5900 | Telephone/Communications | \$115,750 | \$128,050 | \$12,300 | |
| 5960 | Postage | \$27,350 | \$29,350 | \$2,000 | |
| Total Svcs & Other Operating Exp | | \$10,411,661 | \$9,920,463 | (\$491,198) | |
| Capital Outlay | | | | | |
| 6100 | Land Improvements | \$20,000 | \$67,500 | \$47,500 | |
| 6200 | Building Improvements | \$0 | \$0 | \$0 | |
| 6400 | Capital Equipment | \$81,381 | \$102,500 | \$21,119 | |
| 6500 | Capital Equipment Replace | \$128,395 | \$92,600 | (\$35,795) | |
| Total Capital Outlay | | \$229,776 | \$262,600 | \$32,824 | |
| Indirect/Direct Cost | | | | | |
| 7141 | Other Tuition, ExCost/PmtDist | \$30,502 | \$30,000 | (\$502) | |
| 7142 | Other Tuition-Excess Cost to COE | \$425,000 | \$461,152 | \$36,152 | |
| 7281 | All Other Transfers to District/Ch | \$152,339 | \$153,718 | \$1,379 | |
| 7310 | Indirect Cost GF | \$0 | \$0 | \$0 | |
| 7350 | Indirect Cost - InterFund | (\$81,765) | (\$87,454) | (\$5,689) | |
| 7370 | Direct Support Cost Inter Fund | \$0 | \$0 | \$0 | |
| Total Indirect | | \$526,076 | \$557,416 | \$31,340 | |
| TOTAL EXPENDITURES | | \$52,057,407 | \$52,714,035 | \$656,628 | |
| OTHER FINANCING USES | | | | | |
| 7438 | Debt Service - Principal | \$162,296 | \$157,354 | (\$4,942) | |
| 7439 | Debt Service - Interest | \$144,222 | \$149,663 | \$5,441 | |
| 7615 | Transfer to Def Maintenance | \$0 | \$0 | \$0 | |
| 7619 | All Other Inter-Fd Transfers | \$910,082 | \$1,070,377 | \$160,295 | |
| Total Financing Uses: | | \$1,216,600 | \$1,377,394 | \$160,794 | |
| TOTAL EXPENDITURES & OTHER USES | | \$53,274,007 | \$54,091,429 | \$817,422 | |
| EXCESS OF REVENUES OVER EXPENSE | | \$267,353 | (\$908,745) | (\$1,176,098) | |

SAN RAFAEL ELEMENTARY SCHOOL DISTRICT 45
GENERAL FUND 01
FISCAL YEAR 2016-17

PRELIMINARY BUDGET

| | UNRESTRICTED/RESTRICTED | | | Comments |
|---------------------------------------|---|---|------------------------------|---------------------------------|
| | Budget Revision #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 | \$2,500 | \$2,500 | \$0 | |
| Stores Inventory | \$0 | \$0 | \$0 | |
| Prepaid Expenditures | \$0 | \$0 | \$0 | |
| RESTRICTED | \$740,734 | (\$2) | (\$740,736) | |
| COMMITTED | \$0 | \$0 | \$0 | |
| ASSIGNED | | | | |
| Board Designated: | | | | |
| Local Site Donations Carryover | \$0 | \$0 | \$0 | |
| State Flex TSF One-time | \$0 | \$0 | \$0 | |
| Contingency State Budget Cuts | \$0 | \$0 | \$0 | |
| Cash Flow Contingency | \$1,100,000 | \$1,100,000 | \$0 | |
| Contingency - CCSS; SB Assess | \$1,300,000 | \$1,300,000 | \$0 | Adj for \$170/ADA State Funding |
| UNASSIGNED | | | | |
| Reserve for Economic Uncertainties | \$1,598,220 | \$1,622,743 | \$24,523 | 3% State Req. Reserve |
| Adj Reserve for Economic Uncer | \$1,065,480 | \$1,081,829 | \$16,348 | 2% Adjusted Reserve |
| Available | \$4,681,220 | \$4,472,342 | (\$208,878) | |
| TOTAL ENDING FUND BALANCE: | \$10,488,154 | \$9,579,411 | (\$908,743) | |
| | | | | |