

SAN RAFAEL ELEMENTARY SCHOOL DISTRICT 45

GENERAL FUND 01

FISCAL YEAR 2014-15

BUDGET REVISION #1
FIRST INTERIM REPORT

	UNRESTRICTED			Comments
	Adopted Budget 14-15 6/25/2014 (A)	Budget Revision #1 12/8/2014 (B)	Variance (B) - (A) (C)	
	4492	4368	(124)	Estimated 2013-14 P-2 ADA
BEGINNING FUND BALANCE:	\$7,194,964	\$7,194,964	\$0	
REVENUES				
Revenue Limit				
8011 State Aid	\$17,323,597	\$13,495,755	(\$3,827,842)	Recalculate LCFF for ADA and FRM %
8012 Education Protection Act	\$4,156,069	\$5,006,534	\$850,465	Adj per LCFF Calculations
8019 State Aid - Prior Year	\$40,000	\$40,000	\$0	
8021 Homeowners Exemptions	\$119,000	\$114,849	(\$4,151)	Adjust Local Property taxes per
8029 Other In-Lieu Taxes	\$0	\$0	\$0	Information on the J29B provided
8041 Secured	\$18,400,000	\$19,039,800	\$639,800	by the Marin County Auditor-Controller's
8042 Unsecured	\$425,000	\$403,655	(\$21,345)	Office for November Tax Estimates
8043 Prior Year Taxes	\$20,000	\$14,604	(\$5,396)	
8044 Supplemental	\$850,000	\$1,222,914	\$372,914	
8045 ERAF	(\$9,500,000)	(\$7,294,471)	\$2,205,529	
8047 Community Redevelopment Funds	\$0	\$0	\$0	
8082 Other In-Lieu Taxes	\$0	\$7,008	\$7,008	
8089 Less: Non-RL	\$0	(\$3,504)	(\$3,504)	
8091 Revenue Limit Transfers	\$0	\$0	\$0	
8092 PERS RLR	\$0	\$0	\$0	
Total Revenue Limit	\$31,833,666	\$32,047,144	\$213,478	
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	\$119,000	\$383,833	\$264,833	One-time for backlog of payments from State
8560 Lottery (Non-Prop 20)	\$572,716	\$572,716	\$0	
8590 All Other State Revenues	\$0	\$1,106	\$1,106	PY adjustments P-1 Certification
Total State Revenues	\$691,716	\$957,655	\$265,939	
Local Revenues				
8621 Parcel Tax	\$0	\$0	\$0	
8660 Interest Earnings	\$15,000	\$15,000	\$0	
8675 Transportation Fees	\$200,000	\$220,815	\$20,815	Adjust for current estimates & growth
8677 Interagency Services Between LEAs	\$0	\$0	\$0	
8689 All Other Fees & Contracts	\$0	\$0	\$0	
8691 Plus: Misc Non-RL (50%) Adj.	\$0	\$3,504	\$3,504	Per J29B tax estimates
8699 Other Local Revenues	\$112,494	\$181,616	\$69,122	Local site donations
8792 Transfer of Apportionment from COE	\$0	\$0	\$0	
Total Local Revenues	\$327,494	\$420,935	\$93,441	
TOTAL REVENUES	\$32,852,876	\$33,425,734	\$572,858	
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	(\$5,188,404)	(\$5,390,583)	(\$202,179)	Spec Ed Contribution-SRTA Retro
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	(\$5,168,404)	(\$5,370,583)	(\$202,179)	
TOTAL REVENUES & OTHER SOURCES	\$27,684,472	\$28,055,151	\$370,679	

**SAN RAFAEL ELEMENTARY SCHOOL DISTRICT 45
GENERAL FUND 01
FISCAL YEAR 2014-15**

**BUDGET REVISION #1
FIRST INTERIM REPORT**

		UNRESTRICTED			Comments
		Adopted Budget 14-15 6/25/2014 (A)	Budget Revision #1 12/8/2014 (B)	Variance (B) - (A) (C)	
EXPENDITURES					
Certificated Salaries					
1100	Certificated Instructional	\$12,284,647	\$12,801,366	\$516,719	Reconcile staffing to Pos Control; 5% SRTA Incr.
1200	Certificated Support	\$132,536	\$144,870	\$12,334	Reconcile staffing to Pos Control; 5% SRTA Incr.
1300	Administrative	\$1,943,299	\$1,926,108	(\$17,191)	Adjus for final Staffing
1900	Other Certificated	\$153,410	\$159,748	\$6,338	Adjust for final staffing & 5% SRTA Increase
Total Certificated Salaries		\$14,513,892	\$15,032,092	\$518,200	
Classified Salaries					
2100	Instructional Assist	\$192,663	\$213,767	\$21,104	IA support using former EIA (0290 RE)
2200	Classified Support	\$960,124	\$967,779	\$7,655	Reconcile staffing to Pos Control
2300	Administrative	\$370,345	\$410,347	\$40,002	Reconcile staffing to Pos Control
2400	Clerical Salaries	\$1,309,357	\$1,308,171	(\$1,186)	Reconcile staffing to Pos Control
2900	Other Classified	\$199,450	\$209,923	\$10,473	Reconcile staffing to Pos Control
Total Classified Salaries		\$3,031,939	\$3,109,987	\$78,048	
Employee Benefits					
3100	STRS	\$1,351,001	\$1,327,110	(\$23,891)	Adj STRS for Salary Adj Above & STRS rate chg.
3200	PERS	\$382,883	\$379,712	(\$3,171)	Adjust Employee Benefits for Adj Above
3300	OASDI/Medicare	\$453,397	\$466,268	\$12,871	Adjust Employee Benefits for Adj Above
3400	Health & Welfare	\$2,758,300	\$2,706,903	(\$51,397)	Adj for SRTA TA; staffing & open enrollment
3500	State Unemployment Ins	\$12,230	\$21,471	\$9,241	Adjust Employee Benefits for Adj Above
3600	Workers Comp	\$349,583	\$363,784	\$14,201	Adjust Employee Benefits for Adj Above
3700	Retiree Benefits	\$112,923	\$114,254	\$1,331	Adjust Employee Benefits for Adj Above
3800	PERS RLR	\$0	\$0	\$0	
3900	Cash In Lieu/Other	\$149,340	\$131,940	(\$17,400)	Adjust Employee Benefits for staffing
Total Employee Benefits		\$5,569,657	\$5,511,442	(\$58,215)	
Materials & Supplies					
4100	Approved Textbooks & Core Curr	\$150,952	\$150,952	\$0	
4200	Books & Reference Materials	\$733	\$2,233	\$1,500	Tsf per site request
4300	Materials & Supplies	\$628,620	\$959,564	\$330,944	Local Site Donations & Res 0290 site carryover
4400	Non-Capital Furniture & Equip	\$339,153	\$405,475	\$66,322	Furniture & equipment for Growth
Total Materials & Supplies		\$1,119,458	\$1,518,224	\$398,766	
Services & Other Operating Exp					
5100	Sub-Agreements over \$25K	\$216,315	\$216,315	\$0	
5200	Travel & Conferences (Mileage)	\$34,439	\$35,222	\$783	Adjust for Current Estimates
5300	Dues & Memberships	\$13,050	\$18,109	\$5,059	Adjust for Current Estimates
5400	Insurance	\$325,000	\$301,437	(\$23,563)	Adjust for Current Estimates
5500	Utilities	\$939,000	\$939,000	\$0	
5600	Rentals, Leases & Repairs	\$193,721	\$200,212	\$6,491	Adjust for Current Estimates
5700	Direct Cost Transfers	(\$1,499)	(\$3,533)	(\$2,034)	Adjust for Current Estimates
5801	Actuarial Study	\$0	\$0	\$0	
5803	Advertising	\$9,100	\$9,100	\$0	
5807	Architectural Fees	\$0	\$0	\$0	
5809	Audit Fees	\$32,000	\$32,000	\$0	
5811	Bank Fees	\$280	\$280	\$0	
5814	Election Expense	\$0	\$0	\$0	
5815	Employment Costs	\$1,000	\$475	(\$525)	Adjust for Current Estimates
5819	Field Trips	\$4,278	\$24,276	\$19,998	Local Site Donations

SAN RAFAEL ELEMENTARY SCHOOL DISTRICT 45
GENERAL FUND 01
FISCAL YEAR 2014-15

BUDGET REVISION #1
FIRST INTERIM REPORT

		UNRESTRICTED			Comments
		Adopted Budget 14-15 6/25/2014 (A)	Budget Revision #1 12/8/2014 (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	\$105,000	\$105,000	\$0	
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	\$22,960	\$22,960	\$0	
5840	Other Contract Services	\$348,285	\$383,166	\$34,881	Site budget contracts outdoor ed, intervention, etc
5841	Outside Printing	\$11,536	\$17,681	\$6,145	Adjust for Current Estimates
5849	Professional Consulting Services	\$131,500	\$125,200	(\$6,300)	Tsf SARC to 5860 object
5851	TB Testing	\$600	\$600	\$0	
5854	Repayment of Apportionment	\$0	\$0	\$0	
5855	Division of State Architect	\$0	\$0	\$0	
5860	Other Services	\$808,345	\$814,735	\$6,390	SARC contract
5900	Telephone/Communications	\$85,457	\$86,657	\$1,200	Adjust for Current Estimates
5960	Postage	\$26,850	\$27,850	\$1,000	Adjust for Current Estimates
Total Svcs & Other Operating Exp		\$3,307,317	\$3,356,842	\$49,525	
Capital Outlay					
6100	Land Improvements	\$0	\$0	\$0	
6200	Building Improvements	\$0	\$0	\$0	
6400	Capital Equipment	\$0	\$0	\$0	
6500	Capital Equipment Replace	\$20,000	\$39,338	\$19,338	Copier Replacement - Various
Total Capital Outlay		\$20,000	\$39,338	\$19,338	
Indirect/Direct Cost					
7141	Other Tuition, ExCost/PmtDist	\$0	\$0	\$0	
7142	Other Tuition-Excess Cost to COE	\$0	\$0	\$0	
7310	Indirect Cost GF	(\$248,111)	(\$263,401)	(\$15,290)	Indirect rate @ 4.07% District Rate
7350	Indirect Cost - InterFund	(\$79,649)	(\$79,649)	\$0	Indirect rate FD 13 @ 5.69%
7370	Direct Support Cost Inter Fund	\$0	\$0	\$0	
Total Indirect		(\$327,760)	(\$343,050)	(\$15,290)	
TOTAL EXPENDITURES		\$27,234,503	\$28,224,875	\$990,372	
OTHER FINANCING USES					
7438	Debt Service - Principal	\$28	\$28	\$0	Per amortization schedules
7439	Debt Service - Interest	\$1,173	\$1,173	\$0	Per amortization schedules
7615	Transfer to Def Maintenance	\$0	\$0	\$0	
7619	All Other Inter-Fd Transfers	\$460,082	\$460,082	\$0	GASB 45 Contribution Fd 20 (50% ARC)
Total Financing Uses:		\$461,283	\$461,283	\$0	
TOTAL EXPENDITURES & OTHER USES		\$27,695,786	\$28,686,158	\$990,372	
EXCESS OF REVENUES OVER EXPENSE		(\$11,314)	(\$631,007)	(\$619,693)	

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 FISCAL YEAR 2014-15

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 FIRST INTERIM REPORT

	UNRESTRICTED			Comments
	Adopted Budget 14-15 6/25/2014 (A)	Budget Revision #1 12/8/2014 (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:				
Local Site Donations Carryover	\$0	\$0	\$0	
Cash Flow Contingency	\$1,100,000	\$1,100,000	\$0	
Contingency CCSS;SB Assessments	\$1,500,000	\$1,500,000	\$0	
UNASSIGNED				
Reserve for Economic Uncertainties	\$1,315,598	\$1,414,727	\$99,128	3% State Req. Reserve
Adj Reserve for Economic Uncer	\$877,066	\$943,151	\$66,086	2% Adjusted Reserve
Available	\$2,388,486	\$1,603,579	(\$784,907)	
TOTAL ENDING FUND BALANCE:	\$7,183,650	\$6,563,957	(\$619,693)	

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FISCAL YEAR 2014-15

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FIRST INTERIM REPORT

	RESTRICTED			Comments
	Adopted Budget 14-15 6/25/2014 (A)	Budget Revision #1 12/8/2014 (B)	Variance (B) - (A) (C)	
	4492	4368	(124)	
BEGINNING FUND BALANCE:	\$2,254,082	\$2,254,082	\$0	
REVENUES				
Revenue Limit				
8011 State Aid	\$0	\$0	\$0	
8012 Education Protection Act	\$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	
8046 SERAF	\$0	\$0	\$0	
8082 Other In-Lieu Taxes	\$0	\$0	\$0	
8083 Less: Non-RL (50%) Adj.	\$0	\$0	\$0	
8091 Revenue Limit Transfers	(\$180,000)	\$0	\$180,000	Transfer to object 7919 per CDE
8092 PERS RLR	\$0	\$0	\$0	
Total Revenue Limit	(\$180,000)	\$0	\$180,000	
Federal Revenues				
8181 Spec Ed Entitlement (IDEA)	\$908,007	\$908,007	\$0	
8182 Spec Ed Discretionary Grant	\$131,944	\$137,944	\$6,000	Adjust IDEA Preschool grant (EI)
8290 All Other Federal Revenue	\$1,433,721	\$1,715,266	\$281,545	Adjust for Deferred Rev/Carryover
Total Federal Revenues	\$2,473,672	\$2,761,217	\$287,545	
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)	\$147,980	\$147,980	\$0	
8590 All Other State Revenues	\$1,358,267	\$1,380,994	\$22,727	Adjust QEIA revenue per grant information
Total State Revenues	\$1,506,247	\$1,528,974	\$22,727	
Local Revenues				
8621 Parcel Tax	\$2,667,000	\$2,667,000	\$0	
8660 Interest Earnings	\$0	\$0	\$0	
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	\$1,517,090	\$1,787,929	\$270,839	PTA Donations & Other Local Grts
8792 Transfer of Apportionment from COE	\$2,075,076	\$2,081,611	\$6,535	Adjust for Low Incidence Reimbursements
Total Local Revenues	\$6,259,166	\$6,536,540	\$277,374	
TOTAL REVENUES	\$10,059,085	\$10,826,731	\$767,646	
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	\$5,188,404	\$5,390,583	\$202,179	Special Education Contribution
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	\$5,188,404	\$5,390,583	\$202,179	
TOTAL REVENUES & OTHER SOURCES	\$15,247,489	\$16,217,314	\$969,825	

**SAN RAFAEL ELEMENTARY SCHOOL DISTRICT 45
GENERAL FUND 01
FISCAL YEAR 2014-15**

**BUDGET REVISION #1
FIRST INTERIM REPORT**

EXPENDITURES

		RESTRICTED			Comments
		Adopted Budget 14-15 6/25/2014 (A)	Budget Revision #1 12/8/2014 (B)	Variance (B) - (A) (C)	
Certificated Salaries					
1100	Certificated Instructional	\$3,646,609	\$3,817,442	\$170,833	Reconcile staff to Pos Control; SRTA 5% Incr
1200	Certificated Support	\$555,079	\$578,929	\$23,850	Reconcile staff to Pos Control; SRTA 5% Incr
1300	Administrative	\$319,647	\$404,316	\$84,669	Add Position Supported by Local Grts
1900	Other Certificated	\$596,488	\$578,196	(\$18,292)	Transfer ASES Coord to 23xx/Add TSA
Total Certificated Salaries		\$5,117,823	\$5,378,883	\$261,060	
Classified Salaries					
2100	Instructional Assist	\$854,463	\$914,480	\$60,017	Add Spec Ed & New Grt Funded Positions
2200	Classified Support	\$592,900	\$600,375	\$7,475	Current Staffing per Position Control
2300	Administrative	\$132,149	\$212,529	\$80,380	ASES Coordinator tsf from 13xx
2400	Clerical Salaries	\$225,928	\$201,871	(\$24,057)	Add Position Supported by Various Grts
2900	Other Classified	\$152,541	\$80,938	(\$71,603)	Add Position Supported by Various Grts
Total Classified Salaries		\$1,957,981	\$2,010,193	\$52,212	
Employee Benefits					
3100	STRS	\$465,267	\$481,947	\$16,680	Adjust Employee Benefits for Adj Above
3200	PERS	\$207,904	\$217,686	\$9,782	Adjust Employee Benefits for Adj Above
3300	OASDI/Medicare	\$226,430	\$241,838	\$15,408	Adjust Employee Benefits for Adj Above
3400	Health & Welfare	\$988,167	\$1,000,329	\$12,162	Adjust for current staffing
3500	State Unemployment Ins	\$7,098	\$7,049	(\$49)	Adjust Employee Benefits for Adj Above
3600	Workers Comp	\$140,453	\$150,651	\$10,198	Adjust Employee Benefits for Adj Above
3700	Retiree Benefits	\$0	\$0	\$0	
3800	PERS RLR	\$0	\$0	\$0	
3900	Cash In Lieu/Other	\$53,600	\$59,640	\$6,040	Adjust for current staffing
Total Employee Benefits		\$2,088,919	\$2,159,140	\$70,221	
Materials & Supplies					
4100	Approved Textbooks & Core Curr	\$225,480	\$384,979	\$159,499	Adjust for Lottery carryover-textbooks
4200	Books & Reference Materials	\$0	\$0	\$0	
4300	Materials & Supplies	\$570,716	\$1,515,250	\$944,534	CCSS and various grants/carryover
4400	Non-Capital Furniture & Equip	\$47,878	\$145,635	\$97,757	Computer replace & tech equipment
Total Materials & Supplies		\$844,074	\$2,045,864	\$1,201,790	
Services & Other Operating Exp					
5100	Sub-Agreements over \$25K	\$2,052,208	\$2,218,616	\$166,408	Adjust for Special Ed contract estimates
5200	Travel & Conferences (Mileage)	\$55,798	\$75,614	\$19,816	Adjust for various Grants
5300	Dues & Memberships	\$0	\$0	\$0	
5400	Insurance	\$0	\$0	\$0	
5500	Utilities	\$0	\$0	\$0	
5600	Rentals, Leases & Repairs	\$55,406	\$55,406	\$0	
5700	Direct Cost Transfers	\$1,399	\$3,433	\$2,034	Adjust for Current Estimates
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	
5815	Employment Costs	\$0	\$0	\$0	
5819	Field Trips	\$866	\$2,089	\$1,223	Adjust for Current Estimates

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GENERAL FUND 01
FISCAL YEAR 2014-15**

**BUDGET REVISION #1
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		RESTRICTED			Comments
		Adopted Budget 14-15 6/25/2014 (A)	Budget Revision #1 12/8/2014 (B)	Variance (B) - (A) (C)	
EXPENDITURES (continued)					
5821	Fingerprinting	\$1,000	\$700	(\$300)	Adjust for Current Estimates
5823	Inspections	\$57,000	\$57,000	\$0	
5824	Interest Expense	\$0	\$0	\$0	
5826	Settlement Agreement	\$0	\$0	\$0	
5829	Legal Service	\$30,000	\$30,000	\$0	
5833	NPS Contracts (Spec Ed)	\$704,097	\$666,922	(\$37,175)	Adjust for Current Spec Ed Estimates
5834	Mental Health - Residential	\$0	\$0	\$0	
5835	NPA Contracts (Spec Ed)	\$231,845	\$257,358	\$25,513	Adjust for Current Spec Ed Estimates
5836	Mental Health Service contracts	\$0	\$0	\$0	
5837	Other Consultants	\$7,949	\$8,317	\$368	Adjust for Current Estimates
5839	Other Fees	\$31,525	\$34,325	\$2,800	Adjust for Current Estimates
5840	Other Contract Services	\$1,096,116	\$1,300,490	\$204,374	Adjust for various grants (PESSA, etc)
5841	Outside Printing	\$1,000	\$1,030	\$30	Adjust for Current Estimates
5849	Professional Consulting Services	\$425,597	\$554,178	\$128,581	Adjust for various grants (PESSA, etc)
5851	TB Testing	\$0	\$0	\$0	
5854	Repayment of Apportionment	\$0	\$0	\$0	
5855	Division of State Architect	\$105	\$105	\$0	
5860	Other Services	\$505,527	\$495,048	(\$10,479)	Reduce Spec Ed Transportation
5900	Telephone/Communications	\$7,693	\$7,693	\$0	
5960	Postage	\$450	\$450	\$0	
	Total Svcs & Other Operating Exp	\$5,265,581	\$5,768,774	\$503,193	
Capital Outlay					
6100	Land Improvements	\$20,000	\$49,000	\$29,000	DMS Field Improvements
6200	Building Improvements	\$20,000	\$21,140	\$1,140	Adj current estimates
6400	Capital Equipment	\$0	\$0	\$0	
6500	Capital Equipment Replace	\$0	\$0	\$0	
	Total Capital Outlay	\$40,000	\$70,140	\$30,140	
Indirect/Direct Cost					
7141	Other Tuition, ExCost/PmtDist	\$20,000	\$20,000	\$0	
7142	Other Tuition-Excess Cost to COE	\$575,000	\$575,000	\$0	
7310	Indirect Cost GF	\$248,111	\$263,401	\$15,290	Adjust for I/C on carryover & new grants
7350	Indirect Cost - InterFund	\$0	\$0	\$0	
7370	Direct Support Cost Inter Fund	\$0	\$0	\$0	
	Total Indirect	\$843,111	\$858,401	\$15,290	
OTHER FINANCING USES					
7438	Debt Service - Interest	\$0	\$0	\$0	
7439	Debt Service - Principle	\$0	\$0	\$0	
7615	Transfer to Def Maintenance	\$0	\$0	\$0	
7619	All Other Inter-Fd Transfers	\$0	\$180,000	\$180,000	Transfer to Capital Facilities Fund 40
	Total Financing Uses:	\$0	\$180,000	\$180,000	
TOTAL EXPENDITURES & OTHER USES		\$16,157,489	\$18,471,395	\$2,313,906	
EXCESS OF REVENUES OVER EXPENSE		(\$910,000)	(\$2,254,081)	(\$1,344,081)	

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 FIRST INTERIM REPORT

	RESTRICTED			Comments
	Adopted Budget 14-15 6/25/2014 (A)	Budget Revision #1 12/8/2014 (B)	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	\$1,344,082	\$1	(\$1,344,081)	
COMMITTED	\$0	\$0	\$0	
ASSIGNED				
Board Designated:				
Local Site Donations Carryover	\$0	\$0	\$0	
Cash Flow Contingency	\$0	\$0	\$0	
Contingency CCSS;SB Assessments	\$0	\$0	\$0	
	\$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:	\$1,344,082	\$1	(\$1,344,081)	

SAN RAFAEL ELEMENTARY SCHOOL DISTRICT 45

GENERAL FUND 01

FISCAL YEAR 2014-15

BUDGET REVISION #1
FIRST INTERIM REPORT

UNRESTRICTED/RESTRICTED

	Adopted Budget 14-15 6/25/2014 (A)	Budget Revision #1 12/8/2014 (B)	Variance (B) - (A) (C)	Comments
Average Daily Attendance (ADA)	4492	4368	-124	Including MCOE ADA
BEGINNING FUND BALANCE:	\$9,449,046	\$9,449,046	\$0	
REVENUES				
Revenue Limit				
8011 State Aid	\$17,323,597	\$13,495,755	(\$3,827,842)	
8012 Education Protection Act	\$4,156,069	\$5,006,534	\$850,465	
8019 State Aid - Prior Year	\$40,000	\$40,000	\$0	
8021 Homeowners Exemptions	\$119,000	\$114,849	(\$4,151)	
8029 Other In-Lieu Taxes	\$0	\$0	\$0	
8041 Secured	\$18,400,000	\$19,039,800	\$639,800	
8042 Unsecured	\$425,000	\$403,655	(\$21,345)	
8043 Prior Year Taxes	\$20,000	\$14,604	(\$5,396)	
8044 Supplemental	\$850,000	\$1,222,914	\$372,914	
8045 ERAF	(\$9,500,000)	(\$7,294,471)	\$2,205,529	
8046 SERAF	\$0	\$0	\$0	
8082 Other In-Lieu Taxes	\$0	\$7,008	\$7,008	
8083 Revenue Limit Transfers	\$0	(\$3,504)	(\$3,504)	
8091 PERS RLR	(\$180,000)	\$0	\$180,000	
8092 Pers Reduction Transfer	\$0	\$0	\$0	
Total Revenue Limit	\$31,653,666	\$32,047,144	\$393,478	
Federal Revenues				
8181 Spec Ed Entitlement (IDEA)	\$908,007	\$908,007	\$0	
8182 Spec Ed Discretionary Grant	\$131,944	\$137,944	\$6,000	
8290 All Other Federal Revenue	\$1,433,721	\$1,715,266	\$281,545	
Total Federal Revenues	\$2,473,672	\$2,761,217	\$287,545	
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	\$119,000	\$383,833	\$264,833	
8560 Lottery (Non-Prop 20)	\$720,696	\$720,696	\$0	
8590 All Other State Revenues	\$1,358,267	\$1,382,100	\$23,833	
Total State Revenues	\$2,197,963	\$2,486,629	\$288,666	
Local Revenues				
8621 Parcel Tax	\$2,667,000	\$2,667,000	\$0	
8660 Interest Earnings	\$15,000	\$15,000	\$0	
8675 Transportation Fees	\$200,000	\$220,815	\$20,815	
8677 Interagency Services Between LEAs	\$0	\$0	\$0	
8689 All Other Fees & Contracts	\$0	\$0	\$0	
8691 Plus: Misc Non-RL (50%) Adj.	\$0	\$3,504	\$3,504	
8699 Other Local Revenues	\$1,629,584	\$1,969,545	\$339,961	
8792 Transfer of Apportionment from COE	\$2,075,076	\$2,081,611	\$6,535	
Total Local Revenues	\$6,586,660	\$6,957,475	\$370,815	
TOTAL REVENUES	\$42,911,961	\$44,252,465	\$1,340,504	
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	\$42,931,961	\$44,272,465	\$1,340,504	

**SAN RAFAEL ELEMENTARY SCHOOL DISTRICT 45
GENERAL FUND 01
FISCAL YEAR 2014-15**

**BUDGET REVISION #1
FIRST INTERIM REPORT**

EXPENDITURES

		UNRESTRICTED/RESTRICTED			Comments
		Adopted Budget 14-15 6/25/2014 (A)	Budget Revision #1 12/8/2014 (B)	Variance (B) - (A) (C)	
Certificated Salaries					
1100	Certificated Instructional	\$15,931,256	\$16,618,808	\$687,552	
1200	Certificated Support	\$687,615	\$723,799	\$36,184	
1300	Administrative	\$2,262,946	\$2,330,424	\$67,478	
1900	Other Certificated	\$749,898	\$737,944	(\$11,954)	
Total Certificated Salaries		\$19,631,715	\$20,410,975	\$779,260	
Classified Salaries					
2100	Instructional Assist	\$1,047,126	\$1,128,247	\$81,121	
2200	Classified Support	\$1,553,024	\$1,568,154	\$15,130	
2300	Administrative	\$502,494	\$622,876	\$120,382	
2400	Clerical Salaries	\$1,535,285	\$1,510,042	(\$25,243)	
2900	Other Classified	\$351,991	\$290,861	(\$61,130)	
Total Classified Salaries		\$4,989,920	\$5,120,180	\$130,260	
Employee Benefits					
3100	STRS	\$1,816,268	\$1,809,057	(\$7,211)	
3200	PERS	\$590,787	\$597,398	\$6,611	
3300	OASDI/Medicare	\$679,827	\$708,106	\$28,279	
3400	Health & Welfare	\$3,746,467	\$3,707,232	(\$39,235)	
3500	State Unemployment Ins	\$19,328	\$28,520	\$9,192	
3600	Workers Comp	\$490,036	\$514,435	\$24,399	
3700	Retiree Benefits	\$112,923	\$114,254	\$1,331	
3800	PERS RLR	\$0	\$0	\$0	
3900	Cash In Lieu/Other	\$202,940	\$191,580	(\$11,360)	
Total Employee Benefits		\$7,658,576	\$7,670,582	\$12,006	
Materials & Supplies					
4100	Approved Textbooks & Core Curr	\$376,432	\$535,931	\$159,499	
4200	Books & Reference Materials	\$733	\$2,233	\$1,500	
4300	Materials & Supplies	\$1,199,336	\$2,474,814	\$1,275,478	
4400	Non-Capital Furniture & Equip	\$387,031	\$551,110	\$164,079	
Total Materials & Supplies		\$1,963,532	\$3,564,088	\$1,600,556	
Services & Other Operating Exp					
5100	Sub-Agreements over \$25K	\$2,268,523	\$2,434,931	\$166,408	
5200	Travel & Conferences (Mileage)	\$90,237	\$110,836	\$20,599	
5300	Dues & Memberships	\$13,050	\$18,109	\$5,059	
5400	Insurance	\$325,000	\$301,437	(\$23,563)	
5500	Utilities	\$939,000	\$939,000	\$0	
5600	Rentals, Leases & Repairs	\$249,127	\$255,618	\$6,491	
5700	Direct Cost Transfer	(\$100)	(\$100)	\$0	
5801	Actuarial Study	\$0	\$0	\$0	
5803	Advertising	\$9,100	\$9,100	\$0	
5807	Architectural Fees	\$0	\$0	\$0	
5809	Audit Fees	\$32,000	\$32,000	\$0	
5811	Bank Fees	\$280	\$280	\$0	
5814	Election Expense	\$0	\$0	\$0	
5815	Employment Costs	\$1,000	\$475	(\$525)	
5819	Field Trips	\$5,144	\$26,365	\$21,221	

SAN RAFAEL ELEMENTARY SCHOOL DISTRICT 45
GENERAL FUND 01
FISCAL YEAR 2014-15

BUDGET REVISION #1
FIRST INTERIM REPORT

		UNRESTRICTED/RESTRICTED			Comments
		Adopted Budget 14-15 6/25/2014 (A)	Budget Revision #1 12/8/2014 (B)	Variance (B) - (A) (C)	
EXPENDITURES (continued)					
5821	Fingerprinting	\$1,100	\$800	(\$300)	
5823	Inspections	\$57,000	\$57,000	\$0	
5824	Interest Expense	\$0	\$0	\$0	
5826	Settlement Agreements	\$0	\$0	\$0	
5829	Legal Service	\$135,000	\$135,000	\$0	
5833	NPS Contracts (Spec Ed)	\$704,097	\$666,922	(\$37,175)	
5834	Mental Health - Residential	\$0	\$0	\$0	
5835	NPA Contracts (Spec Ed)	\$231,845	\$257,358	\$25,513	
5836	Mental Health Service contracts	\$0	\$0	\$0	
5837	Other Consultants	\$7,949	\$8,317	\$368	
5839	Other Fees	\$54,485	\$57,285	\$2,800	
5840	Other Contract Services	\$1,444,401	\$1,683,656	\$239,255	
5841	Outside Printing	\$12,536	\$18,711	\$6,175	
5849	Professional Consulting Services	\$557,097	\$679,378	\$122,281	
5851	TB Testing	\$600	\$600	\$0	
5854	Repayment of Apportionment	\$0	\$0	\$0	
5855	Division of State Architect	\$105	\$105	\$0	
5860	Other Services	\$1,313,872	\$1,309,783	(\$4,089)	
5900	Telephone/Communications	\$93,150	\$94,350	\$1,200	
5960	Postage	\$27,300	\$28,300	\$1,000	
Total Svcs & Other Operating Exp		\$8,572,898	\$9,125,616	\$552,718	
Capital Outlay					
6100	Land Improvements	\$20,000	\$49,000	\$29,000	
6200	Building Improvements	\$20,000	\$21,140	\$1,140	
6400	Capital Equipment	\$0	\$0	\$0	
6500	Capital Equipment Replace	\$20,000	\$39,338	\$19,338	
Total Capital Outlay		\$60,000	\$109,478	\$49,478	
Indirect/Direct Cost					
7141	Other Tuition, ExCost/PmtDist	\$20,000	\$20,000	\$0	
7142	Other Tuition-Excess Cost to COE	\$575,000	\$575,000	\$0	
7310	Indirect Cost GF	\$0	\$0	\$0	
7350	Indirect Cost - InterFund	(\$79,649)	(\$79,649)	\$0	
7370	Direct Support Cost Inter Fund	\$0	\$0	\$0	
Total Indirect		\$515,351	\$515,351	\$0	
TOTAL EXPENDITURES		\$43,391,992	\$46,516,270	\$3,124,278	
OTHER FINANCING USES					
7438	Debt Service - Principal	\$28	\$28	\$0	
7439	Debt Service - Interest	\$1,173	\$1,173	\$0	
7615	Transfer to Def Maintenance	\$0	\$0	\$0	
7619	All Other Inter-Fd Transfers	\$460,082	\$640,082	\$180,000	
Total Financing Uses:		\$461,283	\$641,283	\$180,000	
TOTAL EXPENDITURES & OTHER USES		\$43,853,275	\$47,157,553	\$3,304,278	
EXCESS OF REVENUES OVER EXPENSE		(\$921,314)	(\$2,885,088)	(\$1,963,774)	

SAN RAFAEL ELEMENTARY SCHOOL DISTRICT 45
 GENERAL FUND 01
 FISCAL YEAR 2014-15

BUDGET REVISION #1
 FIRST INTERIM REPORT

	UNRESTRICTED/RESTRICTED			Comments
	Adopted Budget 14-15 6/25/2014 (A)	Budget Revision #1 12/8/2014 (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	\$1,344,082	\$1	(\$1,344,081)	
COMMITTED	\$0	\$0	\$0	
ASSIGNED				
Board Designated:				
Local Site Donations Carryover	\$0	\$0	\$0	
Cash Flow Contingency	\$1,100,000	\$1,100,000	\$0	
Contingency CCSS;SB Assessments	\$1,500,000	\$1,500,000	\$0	
	\$0	\$0	\$0	
UNASSIGNED				
Reserve for Economic Uncertainties	\$1,315,598	\$1,414,727	\$99,128	3% State Req. Reserve
Adj Reserve for Economic Uncer	\$877,066	\$943,151	\$66,086	2% Adjusted Reserve
Available	\$2,388,486	\$1,603,579	(\$784,907)	
TOTAL ENDING FUND BALANCE:	\$8,527,732	\$6,563,958	(\$1,963,774)	