

SAN RAFAEL HIGH SCHOOL DISTRICT 74

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)	
		2170	2202	32	Estimated 2014-15 P-2 ADA
BEGINNING FUND BALANCE:		\$7,513,996	\$7,513,996	\$0	
REVENUES					
Revenue Limit					
8011	State Aid	\$394,800	\$394,800	\$0	District of Choice will be adjusted at 2nd Interim
8012	Education Protection Account	\$433,964	\$440,404	\$6,440	
8019	State Aid - Prior Year	\$30,000	\$30,000	\$0	
8021	Homeowners Exemptions	\$126,000	\$123,990	(\$2,010)	Adjust Local Property taxes per Information on the J29B provided by the Marin County Auditor-Controller's Office for November Tax Estimates with Secured Taxes at 100% of estimated tax role
8029	Other In-Lieu Taxes	\$0	\$0	\$0	
8041	Secured	\$20,395,000	\$20,748,978	\$353,978	
8042	Unsecured	\$430,000	\$435,787	\$5,787	
8043	Prior Year Taxes	\$20,000	\$16,569	(\$3,431)	
8044	Supplemental	\$0	\$0	\$0	
8045	ERAF	\$0	\$0	\$0	
8047	Community Redevelopment Funds	\$0	\$0	\$0	
8082	Other In-Lieu Taxes	\$0	\$5,245	\$5,245	
8089	Less: Non-RL	\$0	(\$2,623)	(\$2,623)	
8091	Revenue Limit Transfers	\$0	\$0	\$0	
8092	PERS RLR	\$0	\$0	\$0	
Total Revenue Limit		\$21,829,764	\$22,193,150	\$363,386	
Federal Revenues					
8181	Spec Ed Entitlement (IDEA)	\$0	\$0	\$0	
8182	Spec Ed Discretionary Grant	\$0	\$0	\$0	
8287	Pass-thru Rev from Federal Sources	\$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	\$115,000	\$242,793	\$127,793	One-time for backlog of payments from State
8560	Lottery (Non-Prop 20)	\$284,310	\$284,310	\$0	
8590	All Other State Revenues	\$0	\$538	\$538	
Total State Revenues		\$399,310	\$527,641	\$128,331	
Local Revenues					
8621	Parcel Tax	\$0	\$0	\$0	
8625	Community Redevelopment Funds	\$179,000	\$179,000	\$0	
8660	Interest Earnings	\$15,000	\$15,000	\$0	
8677	Interagency Services Between LEAs	\$0	\$0	\$0	
8689	All Other Fees & Contracts	\$0	\$0	\$0	
8691	Plus: Misc Non-RL (50%) Adj.	\$0	\$2,623	\$2,623	Per J29B Tax Estimates Local Site donations
8699	Other Local Revenues	\$61,500	\$176,452	\$114,952	
8710	Tuition	\$24,000	\$24,000	\$0	
8792	Transfer of Apportionment from COE	\$0	\$0	\$0	
Total Local Revenues		\$279,500	\$397,075	\$117,575	
TOTAL REVENUES		\$22,508,574	\$23,117,866	\$609,292	
OTHER FINANCING SOURCES					
8919	All Other Interfund Transfers In	\$35,000	\$35,000	\$0	
8972	Proceeds from Capital Leases	\$0	\$0	\$0	
8980	Contributions to Restricted Prgs	(\$4,517,538)	(\$4,556,269)	(\$38,731)	Increase contribution to Special Education
8998	Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	
Total Other Financing Sources		(\$4,482,538)	(\$4,521,269)	(\$38,731)	
TOTAL REVENUES & OTHER SOURCES		\$18,026,036	\$18,596,597	\$570,561	

SAN RAFAEL HIGH SCHOOL DISTRICT 74
GENERAL FUND 01
FISCAL YEAR 2014-15

BUDGET REVISION #1
FIRST INTERIM REPORT

EXPENDITURES

		UNRESTRICTED			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	\$8,357,105	\$8,649,744	\$292,639	Reconcile staff to Pos Cont, add FTE growth, & SRFT Retro 1.85%
1200	Certificated Support	\$81,989	\$85,155	\$3,166	
1300	Administrative	\$1,442,388	\$1,511,657	\$69,269	Adjust for final Staffing for Administration
1900	Other Certificated	\$60,170	\$60,540	\$370	Adjust for final staffing
Total Certificated Salaries		\$9,941,652	\$10,307,096	\$365,444	
Classified Salaries					
2100	Instructional Assist	\$130,000	\$130,100	\$100	Reconcile to Position Control & current staffing
2200	Classified Support	\$930,328	\$951,144	\$20,816	
2300	Administrative	\$390,536	\$391,869	\$1,333	Reconcile to Position Control & current staffing
2400	Clerical Salaries	\$1,210,096	\$1,218,303	\$8,207	Reconcile to Position Control & current staffing
2900	Other Classified	\$42,087	\$46,881	\$4,794	Reconcile to Position Control & current staffing
Total Classified Salaries		\$2,703,047	\$2,738,297	\$35,250	
Employee Benefits					
3100	STRS	\$927,218	\$902,104	(\$25,114)	Adj SRTS rate & Employee Benefits for Adj Above
3200	PERS	\$300,077	\$316,553	\$16,476	Adjust for final staffing including certificated
3300	OASDI/Medicare	\$353,825	\$370,456	\$16,631	Adjust for final staffing including certificated
3400	Health & Welfare	\$1,874,818	\$1,832,145	(\$42,673)	Adj for staffing & open positions
3500	State Unemployment Ins	\$6,449	\$6,738	\$289	Adjust for final staffing
3600	Workers Comp	\$252,281	\$263,380	\$11,099	Adjust for final staffing
3700	Retiree Benefits	\$147,943	\$147,943	\$0	
3800	PERS RLR	\$0	\$0	\$0	
3900	Cash In Lieu/Other	\$59,400	\$71,520	\$12,120	Adjust Employee Benefits for staffing
Total Employee Benefits		\$3,922,011	\$3,910,839	(\$11,172)	
Materials & Supplies					
4100	Approved Textbooks & Core Curr	\$416	\$10,356	\$9,940	Local site budgets
4200	Books & Reference Materials	\$5,400	\$7,392	\$1,992	Local site budgets
4300	Materials & Supplies	\$580,185	\$681,475	\$101,290	Local site donations, carryover & growth
4400	Non-Capital Furniture & Equip	\$102,323	\$134,488	\$32,165	Classroom furniture replacement & growth
Total Materials & Supplies		\$688,324	\$833,711	\$145,387	
Services & Other Operating Exp					
5100	Sub-Agreements over \$25K	\$0	\$0	\$0	
5200	Travel & Conferences (Mileage)	\$43,166	\$47,333	\$4,167	Adj per current estimates
5300	Dues & Memberships	\$30,103	\$37,514	\$7,411	Adj per current estimates
5400	Insurance	\$235,000	\$226,949	(\$8,051)	Adj per final P&L rates
5500	Utilities	\$821,700	\$831,200	\$9,500	Adj per current estimates
5600	Rentals, Leases & Repairs	\$151,871	\$168,195	\$16,324	Adj per current estimates
5700	Direct Cost Transfers	(\$1,163)	(\$1,163)	\$0	
5801	Actuarial Study	\$0	\$0	\$0	
5803	Advertising	\$9,178	\$9,178	\$0	
5807	Architectural Fees	\$0	\$0	\$0	
5809	Audit Fees	\$29,500	\$49,500	\$20,000	ASB Audit - reimbursed by Insurance
5811	Bank Fees	\$500	\$500	\$0	
5814	Election Expense	\$0	\$0	\$0	
5815	Employment Costs	\$1,000	\$475	(\$525)	In Support of Recruitment Efforts
5819	Field Trips	\$6,208	\$8,543	\$2,335	

SAN RAFAEL HIGH SCHOOL DISTRICT 74
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	\$82,500	\$82,500	\$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	\$29,060	\$29,820	\$760	Adj per current estimates
5840	Other Contract Services	\$268,365	\$313,885	\$45,520	Athletic Trainer, IC training, IT support, etc
5841	Outside Printing	\$25,120	\$35,873	\$10,753	Adj per current estimates
5849	Professional Consulting Services	\$94,150	\$89,150	(\$5,000)	Transfer to Travel & Conferences
5851	TB Testing	\$750	\$750	\$0	
5854	Repayment of Apportionment	\$0	\$0	\$0	
5855	Division of State Architect	\$0	\$0	\$0	
5860	Other Services	\$87,093	\$21,300	(\$65,793)	Adjust for staffing split between HSD/ESD
5900	Telephone/Communications	\$173,625	\$174,825	\$1,200	Adj per current estimates
5960	Postage	\$30,633	\$30,633	\$0	
Total Svcs & Other Operating Exp		\$2,118,459	\$2,157,060	\$38,601	
Capital Outlay					
6100	Land Improvements	\$0	\$0	\$0	
6200	Building Improvements	\$0	\$0	\$0	
6400	Capital Equipment	\$0	\$9,486	\$9,486	Water Polo Equipment SRHS
6500	Capital Equipment Replace	\$0	\$14,148	\$14,148	Copier replacement
Total Capital Outlay		\$0	\$23,634	\$23,634	
Indirect/Direct Cost					
7141	Other Tuition, ExCost/PmtDist	\$0	\$0	\$0	
7142	Other Tuition-Excess Cost to COE	\$0	\$0	\$0	
7212	Tsf of Pass-thru Revenues COE	\$0	\$0	\$0	
7310	Indirect Cost GF	(\$153,706)	(\$157,555)	(\$3,849)	Indirect rate @ 5.75%
7350	Indirect Cost - InterFund	(\$39,449)	(\$39,449)	\$0	Indirect rate FD 13 @ 5.69%
7370	Direct Support Cost Inter Fund	\$0	\$0	\$0	
Total Indirect		(\$193,155)	(\$197,004)	(\$3,849)	
TOTAL EXPENDITURES		\$19,180,338	\$19,773,633	\$593,295	
OTHER FINANCING USES					
7438	Debt Service - Principal	\$130	\$130	\$0	
7439	Debt Service - Interest	\$3,895	\$3,895	\$0	
7615	Transfer to Def Maintenance	\$0	\$0	\$0	
7619	All Other Inter-Fd Transfers	\$0	\$0	\$0	
Total Financing Uses:		\$4,025	\$4,025	\$0	
TOTAL EXPENDITURES & OTHER USES		\$19,184,363	\$19,777,658	\$593,295	
EXCESS OF REVENUES OVER EXPENSE		(\$1,158,327)	(\$1,181,061)	(\$22,734)	

**SAN RAFAEL HIGH SCHOOL DISTRICT 74
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)	
COMPONENTS OF END FUND BALANCE				
NON-SPENDABLE:				
Revolving Cash	\$5,500	\$5,500	\$0	
Stores Inventory	\$0	\$0	\$0	
Prepaid Expenditures	\$0	\$0	\$0	
RESTRICTED	\$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	\$700,000	\$700,000	\$0	
	\$0	\$0	\$0	
	\$0	\$0	\$0	
UNASSIGNED				
Reserve for Economic Uncertainties	\$2,888,640	\$3,108,479	\$219,839	10% Reserve
Available	\$1,661,529	\$1,418,955	(\$242,574)	
TOTAL ENDING FUND BALANCE:	\$8,355,669	\$6,332,935	(\$22,734)	

SAN RAFAEL HIGH SCHOOL DISTRICT 74

GENERAL FUND 01

FISCAL YEAR 2014-15

BUDGET REVISION #1

FIRST INTERIM REPORT

		RESTRICTED			Comments
		Adopted Budget 14-15 6/25/2014 (A)	BUDGET REVISION #1 12/8/2014 (B)	Variance (B) - (A) (C)	
		2170	2202	32	
BEGINNING FUND BALANCE:		\$1,601,598	\$1,601,598	\$0	
REVENUES					
Revenue Limit					
8011	State Aid	\$0	\$0	\$0	
8012	Education Protection Account	\$0	\$0	\$0	
8019	State Aid - Prior Year	\$0	\$0	\$0	
8021	Homeowners Exemptions	\$0	\$0	\$0	
8029	Other In-Lieu Taxes	\$0	\$0	\$0	
8041	Secured	\$0	\$0	\$0	
8042	Unsecured	\$0	\$0	\$0	
8043	Prior Year Taxes	\$0	\$0	\$0	
8044	Supplemental	\$0	\$0	\$0	
8045	ERAF	\$0	\$0	\$0	
8047	Community Redevelopment Funds	\$0	\$0	\$0	
8082	Other In-Lieu Taxes	\$0	\$0	\$0	
8083	Less: Non-RL (50%) Adj.	\$0	\$0	\$0	
8091	Revenue Limit Transfers	(\$140,000)	\$0	\$140,000	Per CDE-transfer to 8919
8092	PERS RLR	\$0	\$0	\$0	
Total Revenue Limit		(\$140,000)	\$0	\$140,000	
Federal Revenues					
8181	Spec Ed Entitlement (IDEA)	\$423,606	\$423,606	\$0	
8182	Spec Ed Discretionary Grant	\$0	\$0	\$0	
8287	Pass-thru Revenues from Fed	\$6,000	\$6,000	\$0	
8290	All Other Federal Revenue	\$364,224	\$447,552	\$83,328	Adj Carl Perkins, PY Carryover & Deferred Rev
Total Federal Revenues		\$793,830	\$877,158	\$83,328	
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)	\$75,550	\$75,550	\$0	
8590	All Other State Revenues	\$0	\$0	\$0	
Total State Revenues		\$75,550	\$75,550	\$0	
Local Revenues					
8621	Parcel Tax	\$2,730,000	\$2,730,000	\$0	
8625	Community Redevelopment Funds	\$0	\$0	\$0	
8660	Interest Earnings	\$0	\$0	\$0	
8677	Interagency Services Between LEAs	\$0	\$0	\$0	
8689	All Other Fees & Contracts	\$0	\$0	\$0	
8691	Plus: Misc Non-RL (50%) Adj	\$0	\$0	\$0	
8699	Other Local Revenues	\$159,001	\$288,443	\$129,442	Local site donations
8710	Tuition	\$0	\$0	\$0	
8792	Transfer of Apportionment from COE	\$1,178,118	\$1,178,118	\$0	
Total Local Revenues		\$4,067,119	\$4,196,561	\$129,442	
TOTAL REVENUES		\$4,796,499	\$5,149,269	\$352,770	
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	\$4,517,538	\$4,556,269	\$38,731	Increase Contribution to Special Education
8998	Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	
Total Other Financing Sources		\$4,517,538	\$4,556,269	\$38,731	
TOTAL REVENUES & OTHER SOURCES		\$9,314,037	\$9,705,538	\$391,501	

SAN RAFAEL HIGH SCHOOL DISTRICT 74
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	\$2,313,363	\$2,432,436	\$119,073	Per Position Control, final staffing & SRFT retro
1200	Certificated Support	\$1,035,786	\$1,074,289	\$38,503	Per Position Control, final staffing & SRFT retro
1300	Administrative	\$189,794	\$195,146	\$5,352	Per Position Control & final staffing
1900	Other Certificated	\$0	\$0	\$0	
Total Certificated Salaries		\$3,538,943	\$3,701,871	\$162,928	
Classified Salaries					
2100	Instructional Assist	\$351,320	\$352,900	\$1,580	Per Position Control & final staffing
2200	Classified Support	\$605,744	\$613,393	\$7,649	Per Position Control & final staffing
2300	Administrative	\$93,847	\$139,152	\$45,305	Per Position Control & final staffing
2400	Clerical Salaries	\$89,267	\$98,545	\$9,278	Per Position Control & final staffing
2900	Other Classified	\$109,558	\$109,558	\$0	
Total Classified Salaries		\$1,249,736	\$1,313,548	\$63,812	
Employee Benefits					
3100	STRS	\$336,345	\$336,593	\$248	Per Position Control & final staffing
3200	PERS	\$140,602	\$151,511	\$10,909	Per Position Control & final staffing
3300	OASDI/Medicare	\$145,434	\$155,219	\$9,785	Per Position Control & final staffing
3400	Health & Welfare	\$728,706	\$723,333	(\$5,373)	Per Position Control & final staffing
3500	State Unemployment Ins	\$2,907	\$2,956	\$49	Per Position Control & final staffing
3600	Workers Comp	\$96,251	\$101,387	\$5,136	Per Position Control & final staffing
3700	Retiree Benefits	\$0	\$0	\$0	
3800	PERS RLR	\$0	\$0	\$0	
3900	Cash In Lieu/Other	\$13,800	\$10,800	(\$3,000)	Per Position Control & final staffing
Total Employee Benefits		\$1,464,045	\$1,481,799	\$17,754	
Materials & Supplies					
4100	Approved Textbooks & Core Curr	\$158,550	\$175,434	\$16,884	Textbook replacement - current estimates
4200	Books & Reference Materials	\$5,000	\$11,209	\$6,209	Per current estimates
4300	Materials & Supplies	\$300,740	\$1,296,879	\$996,139	Record PY carryover & CCSS Funds
4400	Non-Capital Furniture & Equip	\$143,327	\$233,137	\$89,810	New chromebooks and IT equipment
Total Materials & Supplies		\$607,617	\$1,716,659	\$1,109,042	
Services & Other Operating Exp					
5100	Sub-Agreements over \$25K	\$605,434	\$629,926	\$24,492	Per current estimates-Spec Ed Contracts
5200	Travel & Conferences (Mileage)	\$11,542	\$13,600	\$2,058	Per current estimates
5300	Dues & Memberships	\$967	\$967	\$0	
5400	Insurance	\$0	\$0	\$0	
5500	Utilities	\$1,500	\$1,500	\$0	
5600	Rentals, Leases & Repairs	\$101,192	\$101,192	\$0	
5700	Direct Cost Transfers	\$963	\$963	\$0	
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	\$0	\$1,801	\$1,801	Per current estimates

SAN RAFAEL HIGH SCHOOL DISTRICT 74
GENERAL FUND 01
FISCAL YEAR 2014-15

BUDGET REVISION #1
FIRST INTERIM REPORT

EXPENDITURES (continued)		RESTRICTED			Comments
		Adopted Budget 14-15 6/25/2014 (A)	BUDGET REVISION #1 12/8/2014 (B)	Variance (B) - (A) (C)	
5821	Fingerprinting	\$0	\$0	\$0	
5823	Inspections	\$49,452	\$60,452	\$11,000	Fire Inspections
5824	Interst Expense	\$0	\$0	\$0	
5826	Settlement Agreement	\$0	\$0	\$0	
5829	Legal Service	\$15,000	\$15,000	\$0	
5833	NPS Contracts (Spec Ed)	\$498,332	\$444,332	(\$54,000)	Adj per current information & NPS enrollment
5834	Mental Health - Residential	\$0	\$0	\$0	
5835	NPA Contracts (Spec Ed)	\$122,924	\$164,760	\$41,836	Adj per current information & NPA contracts
5836	Mental Health Service contracts	\$9,027	\$9,027	\$0	
5837	Other Consultants	\$0	\$0	\$0	
5839	Other Fees	\$39,090	\$39,090	\$0	
5840	Other Contract Services	\$195,745	\$243,333	\$47,588	Professional Development & RRM Contracts
5841	Outside Printing	\$0	\$0	\$0	
5849	Professional Consulting Services	\$145,610	\$143,404	(\$2,206)	Professional Development
5851	TB Testing	\$0	\$0	\$0	
5854	Repayment of Apportionment	\$0	\$0	\$0	
5855	Division of State Architect	\$0	\$0	\$0	
5860	Other Services	\$311,822	\$340,893	\$29,071	Adj for Special Ed Transportation
5900	Telephone/Communications	\$10,000	\$10,000	\$0	
5960	Postage	\$20	\$20	\$0	
Total Svcs & Other Operating Exp		\$2,118,620	\$2,220,260	\$101,640	
Capital Outlay					
6100	Land Improvements	\$0	\$0	\$0	
6200	Building Improvements	\$0	\$0	\$0	
6400	Capital Equipment	\$6,775	\$12,849	\$6,074	Carl Perkins CTE Equipment-Autoshop
6500	Capital Equipment Replace	\$10,000	\$10,000	\$0	
Total Capital Outlay		\$16,775	\$22,849	\$6,074	
Indirect/Direct Cost					
7141	Other Tuition,ExCost/PmtDist	\$0	\$0	\$0	
7142	Other Tuition-Excess Cost to COE	\$545,000	\$545,000	\$0	
7212	Tsf of Pass-thru Revenues COE	\$6,000	\$6,000	\$0	
7310	Indirect Cost GF	\$153,706	\$157,555	\$3,849	Adjust I/C for PY carryover
7350	Indirect Cost - InterFund	\$0	\$0	\$0	
7370	Direct Support Cost Inter Fund	\$0	\$0	\$0	
Total Indirect		\$704,706	\$708,555	\$3,849	
OTHER FINANCING USES					
7438	Debt Service - Interest	\$61	\$61	\$0	Per amortization schedule
7439	Debt Service - Principle	\$1,534	\$1,534	\$0	Per amortization schedule
7615	Transfer to Def Maintenance	\$0	\$0	\$0	
7619	All Other Inter-Fd Transfers	\$0	\$140,000	\$140,000	Transfer to Capital Facilities Funds
Total Financing Uses:		\$1,595	\$141,595	\$140,000	
TOTAL EXPENDITURES & OTHER USES		\$9,702,037	\$11,307,136	\$1,605,099	
EXCESS OF REVENUES OVER EXPENSE		(\$388,000)	(\$1,601,598)	(\$1,213,598)	

SAN RAFAEL HIGH SCHOOL DISTRICT 74
GENERAL FUND 01
FISCAL YEAR 2014-15

BUDGET REVISION #1
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	\$1,213,598	\$0	(\$1,213,598)	
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	
	\$0	\$0	\$0	
UNASSIGNED				
Reserve for Economic Uncertainties	\$0	\$0	\$0	
Available	\$0	\$0	\$0	
TOTAL ENDING FUND BALANCE:	\$1,213,598	\$0	(\$1,213,598)	

SAN RAFAEL HIGH SCHOOL DISTRICT 74

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)	
Average Daily Attendance (ADA)	2170	2202	32	Est. P-2 Including MCOE ADA
BEGINNING FUND BALANCE:	\$9,115,594	\$9,115,594	\$0	
REVENUES				
Revenue Limit				
8011 State Aid	\$394,800	\$394,800	\$0	
8012 Education Protection Account	\$433,964	\$440,404	\$6,440	
8019 State Aid - Prior Year	\$30,000	\$30,000	\$0	
8021 Homeowners Exemptions	\$126,000	\$123,990	(\$2,010)	
8029 Other In-Lieu Taxes	\$0	\$0	\$0	
8041 Secured	\$20,395,000	\$20,748,978	\$353,978	
8042 Unsecured	\$430,000	\$435,787	\$5,787	
8043 Prior Year Taxes	\$20,000	\$16,569	(\$3,431)	
8044 Supplemental	\$0	\$0	\$0	
8045 ERAF	\$0	\$0	\$0	
8047 Community Redevelopment Funds	\$0	\$0	\$0	
8082 Other In-Lieu Taxes	\$0	\$5,245	\$5,245	
8083 Revenue Limit Transfers	\$0	(\$2,623)	(\$2,623)	
8091 PERS RLR	(\$140,000)	\$0	\$140,000	
8092 Pers Reduction Transfer	\$0	\$0	\$0	
Total Revenue Limit	\$21,689,764	\$22,193,150	\$503,386	
Federal Revenues				
8181 Spec Ed Entitlement (IDEA)	\$423,606	\$423,606	\$0	
8182 Spec Ed Discretionary Grant	\$0	\$0	\$0	
8287 Pass-thru Revenues Fed Sources	\$6,000	\$6,000	\$0	
8290 All Other Federal Revenue	\$364,224	\$447,552	\$83,328	
Total Federal Revenues	\$793,830	\$877,158	\$83,328	
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	\$115,000	\$242,793	\$127,793	
8560 Lottery (Non-Prop 20)	\$359,860	\$359,860	\$0	
8590 All Other State Revenues	\$0	\$538	\$538	
Total State Revenues	\$474,860	\$603,191	\$128,331	
Local Revenues				
8621 Parcel Tax	\$2,730,000	\$2,730,000	\$0	
8625 Community Redevelopment Funds	\$179,000	\$179,000	\$0	
8660 Interest Earnings	\$15,000	\$15,000	\$0	
8677 Interagency Services Between LEA	\$0	\$0	\$0	
8689 All Other Fees & Contracts	\$0	\$0	\$0	
8691 Plus: Misc Non-RL (50%) Adj.	\$0	\$2,623	\$2,623	
8699 Other Local Revenues	\$220,501	\$464,895	\$244,394	
8710 Tuition	\$24,000	\$24,000	\$0	
8792 Transfer of Apportionment from CC	\$1,178,118	\$1,178,118	\$0	
Total Local Revenues	\$4,346,619	\$4,593,636	\$247,017	
TOTAL REVENUES	\$27,305,073	\$28,267,135	\$962,062	
OTHER FINANCING SOURCES				
8919 All Other Interfund Transfers In	\$35,000	\$35,000	\$0	
8972 Proceeds from Capital Leases	\$0	\$0	\$0	
8980 Contributions to Restricted Prgs	\$0	\$0	\$0	
8998 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	
Total Other Financing Sources	\$35,000	\$35,000	\$0	
TOTAL REVENUES & OTHER SOURCES	\$27,340,073	\$28,302,135	\$962,062	

SAN RAFAEL HIGH SCHOOL DISTRICT 74
GENERAL FUND 01
FISCAL YEAR 2014-15

BUDGET REVISION #1
FIRST INTERIM REPORT

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					
Certificated Salaries					
1100	Certificated Instructional	\$10,670,468	\$11,082,180	\$411,712	
1200	Certificated Support	\$1,117,775	\$1,159,444	\$41,669	
1300	Administrative	\$1,632,182	\$1,706,803	\$74,621	
1900	Other Certificated	\$60,170	\$60,540	\$370	
Total Certificated Salaries		\$13,480,595	\$14,008,967	\$528,372	
Classified Salaries					
2100	Instructional Assist	\$481,320	\$483,000	\$1,680	
2200	Classified Support	\$1,536,072	\$1,564,537	\$28,465	
2300	Administrative	\$484,383	\$531,021	\$46,638	
2400	Clerical Salaries	\$1,299,363	\$1,316,848	\$17,485	
2900	Other Classified	\$151,645	\$156,439	\$4,794	
Total Classified Salaries		\$3,952,783	\$4,051,845	\$99,062	
Employee Benefits					
3100	STRS	\$1,263,563	\$1,238,697	(\$24,866)	
3200	PERS	\$440,679	\$468,064	\$27,385	
3300	OASDI/Medicare	\$499,259	\$525,675	\$26,416	
3400	Health & Welfare	\$2,603,524	\$2,555,478	(\$48,046)	
3500	State Unemployment Ins	\$9,356	\$9,694	\$338	
3600	Workers Comp	\$348,532	\$364,767	\$16,235	
3700	Retiree Benefits	\$147,943	\$147,943	\$0	
3800	PERS RLR	\$0	\$0	\$0	
3900	Cash In Lieu/Other	\$73,200	\$82,320	\$9,120	
Total Employee Benefits		\$5,386,056	\$5,392,638	\$6,582	
Materials & Supplies					
4100	Approved Textbooks & Core Curr	\$158,966	\$185,790	\$26,824	
4200	Books & Reference Materials	\$10,400	\$18,601	\$8,201	
4300	Materials & Supplies	\$880,925	\$1,978,354	\$1,097,429	
4400	Non-Capital Furniture & Equip	\$245,650	\$367,625	\$121,975	
Total Materials & Supplies		\$1,295,941	\$2,550,370	\$1,254,429	
Services & Other Operating Exp					
5100	Sub-Agreements over \$25K	\$605,434	\$629,926	\$24,492	
5200	Travel & Conferences (Mileage)	\$54,708	\$60,933	\$6,225	
5300	Dues & Memberships	\$31,070	\$38,481	\$7,411	
5400	Insurance	\$235,000	\$226,949	(\$8,051)	
5500	Utilities	\$823,200	\$832,700	\$9,500	
5600	Rentals, Leases & Repairs	\$253,063	\$269,387	\$16,324	
5700	Direct Cost Transfer	(\$200)	(\$200)	\$0	
5801	Actuarial Study	\$0	\$0	\$0	
5803	Advertising	\$9,178	\$9,178	\$0	
5807	Architectural Fees	\$0	\$0	\$0	
5809	Audit Fees	\$29,500	\$49,500	\$20,000	
5811	Bank Fees	\$500	\$500	\$0	
5814	Election Expense	\$0	\$0	\$0	
5815	Employment Costs	\$1,000	\$475	(\$525)	
5819	Field Trips	\$6,208	\$10,344	\$4,136	

SAN RAFAEL HIGH SCHOOL DISTRICT 74
GENERAL FUND 01
FISCAL YEAR 2014-15

BUDGET REVISION #1
FIRST INTERIM REPORT

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	\$100	\$100	\$0	
5823	Inspections	\$49,452	\$60,452	\$11,000	
5824	Interest Expense	\$0	\$0	\$0	
5826	Settlement Agreements	\$0	\$0	\$0	
5829	Legal Service	\$97,500	\$97,500	\$0	
5833	NPS Contracts (Spec Ed)	\$498,332	\$444,332	(\$54,000)	
5834	Mental Health - Residential	\$0	\$0	\$0	
5835	NPA Contracts (Spec Ed)	\$122,924	\$164,760	\$41,836	
5836	Mental Health Service contracts	\$9,027	\$9,027	\$0	
5837	Other Consultants	\$0	\$0	\$0	
5839	Other Fees	\$68,150	\$68,910	\$760	
5840	Other Contract Services	\$464,110	\$557,218	\$93,108	
5841	Outside Printing	\$25,120	\$35,873	\$10,753	
5849	Professional Consulting Services	\$239,760	\$232,554	(\$7,206)	
5851	TB Testing	\$750	\$750	\$0	
5854	Repayment of Apportionment	\$0	\$0	\$0	
5855	Division of State Architect	\$0	\$0	\$0	
5860	Other Services	\$398,915	\$362,193	(\$36,722)	
5900	Telephone/Communications	\$183,625	\$184,825	\$1,200	
5960	Postage	\$30,653	\$30,653	\$0	
Total Svcs & Other Operating Exp		\$4,237,079	\$4,377,320	\$140,241	
Capital Outlay					
6100	Land Improvements	\$0	\$0	\$0	
6200	Building Improvements	\$0	\$0	\$0	
6400	Capital Equipment	\$6,775	\$22,335	\$15,560	
6500	Capital Equipment Replace	\$10,000	\$24,148	\$14,148	
Total Capital Outlay		\$16,775	\$46,483	\$29,708	
Indirect/Direct Cost					
7141	Other Tuition,ExCost/PmtDist	\$0	\$0	\$0	
7142	Other Tuition-Excess Cost to COE	\$545,000	\$545,000	\$0	
7212	Tsf of Pass-thru Revenues COE	\$6,000	\$6,000	\$0	
7310	Indirect Cost GF	\$0	\$0	\$0	
7350	Indirect Cost - InterFund	(\$39,449)	(\$39,449)	\$0	
7370	Direct Support Cost Inter Fund	\$0	\$0	\$0	
Total Indirect		\$511,551	\$511,551	\$0	
TOTAL EXPENDITURES		\$28,880,780	\$30,939,174	\$2,058,394	
OTHER FINANCING USES					
7438	Debt Service - Principal	\$191	\$191	\$0	
7439	Debt Service - Interest	\$5,429	\$5,429	\$0	
7615	Transfer to Def Maintenance	\$0	\$0	\$0	
7619	All Other Inter-Fd Transfers	\$0	\$140,000	\$140,000	
Total Financing Uses:		\$5,620	\$145,620	\$140,000	
TOTAL EXPENDITURES & OTHER USES		\$28,886,400	\$31,084,794	\$2,198,394	
EXCESS OF REVENUES OVER EXPENSE		(\$1,546,327)	(\$2,782,659)	(\$1,236,332)	

**SAN RAFAEL HIGH SCHOOL DISTRICT 74
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	\$5,500	\$5,500	\$0	
Stores Inventory	\$0	\$0	\$0	
Prepaid Expenditures	\$0	\$0	\$0	
RESTRICTED	\$1,213,598	\$0	(\$1,213,598)	
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	\$700,000	\$700,000	\$0	
	\$0	\$0	\$0	
	\$0	\$0	\$0	
UNASSIGNED				
Reserve for Economic Uncertainties	\$2,888,640	\$3,108,479	\$219,839	3% State Req. Reserve (REU 10%)
Available	\$1,661,529	\$1,418,955	(\$242,573)	
TOTAL ENDING FUND BALANCE:	\$7,569,267	\$6,332,935	(\$1,236,332)	