SAN RAFAEL HIGH SCHOOL DISTRICT 74

SAN RAFAEL HIGH SCHOOL DISTRICT 74 GENERAL FUND 01 UNRESTRICTED							7
				NRESTRICTED			
FISCAL	YEAR 2014-15	Adopted	BUDGET	BUDGET	BUDGET		
	T DEVICE 40	Budget 14-15	REVISION #1	REVISION #2	REVISION #3	Variance	Comments
BUDGE	T REVISION #3	6/25/2014	12/8/2014	3/9/2015	6/8/2015	(D) - (C)	
		(A)	(B)	(C)	(D)	(E)	
		2170	2202	2203			
BEGINNI	NG FUND BALANCE:	\$7,513,996	\$7,513,996	\$7,513,996	\$7,513,996	\$0	ļ
REVENUE	ES					•	
Revenue	Limit						İ
8011	State Aid	\$394,800	\$394,800	\$394,800	\$394,800	\$0	Recalculate LCFF
8012	Education Protection Account	\$433,964	\$440,404	\$440,564	\$440,564	\$0	for ADA & FRM %
8019	State Aid - Prior Year	\$30,000	\$30,000	\$30,000	\$30,000	\$0	Adj per LCFF Calcs.
8021	Homeowners Exemptions	\$126,000	\$123,990	\$123,990	\$125,496	\$1,506	1
8029	Other In-Lieu Taxes	\$0	\$0	\$0	\$0	\$0	
8041	Secured	\$20,395,000	\$20,748,978	\$20,748,978	\$20,748,978		Adj per J29B from
8042	Unsecured	\$430,000	\$435,787	\$435,787	\$449,743		County of Marin
8043	Prior Year Taxes	\$20,000	\$16,569	\$16,569	\$32,881	\$16,312	
8044	Supplemental	\$0	\$0	\$0	\$0	\$0	Office
8045	ERAF	\$0	\$0	\$0	\$0	\$0	
8047	Community Redevelopment Funds	\$0	\$0	\$0	\$181,069	\$181,069	
8082	Other In-Lieu Taxes	\$0	\$5,245	\$5,245	\$5,245	\$0	
8089	Less: Non-RL	\$0	(\$2,623)	(\$2,623)	(\$2,623)	\$0	
8091	Revenue Limit Transfers	\$0	\$0	\$0	\$0	\$0	
8092	PERS RLR	\$0	\$0	\$0	\$0	\$0	
	Total Revenue Limit	\$21,829,764	\$22,193,150	\$22,193,310	\$22,406,153	\$212,843	
Federal R							
8181	Spec Ed Entitlement (IDEA)	\$0	\$0	\$0	\$0	\$0	
8182	Spec Ed Discretionary Grant	\$0	\$0	\$0	\$0	\$0	
8287	Pass-thru Rev from Federal Source	T	\$0	\$0	\$0	\$0	
8290	All Other Federal Revenue Total Federal Revenues	\$0	\$0	\$0	\$5,846		AP Test Reimburse.
State Rev		\$0	\$0	\$0	\$5,846	\$5,846	
8311	State Revenues	\$0	\$0	£0	¢o.	* 0	
8319	PY State Revenues	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	
8434	K-3 CSR	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	
8550	Mandated Cost Reimbursements	\$115,000	\$242,793	\$246,538	\$260,538	r -	One time
8560	Lottery (Non-Prop 20)	\$284,310	\$242,793	\$240,336 \$284,310	\$298,101	\$14,000 \$13,791	One-time
8590	All Other State Revenues	\$0	\$538	\$538	\$538	\$13,791	Per current est.
- 0000	Total State Revenues	\$399,310	\$527,641	\$531,386	\$559,177	\$27,791	
Local Rev		4500,010	4027,041	\$331,300	Ψ503,177	Ψ21,131	
8621	Parcel Tax	\$0	\$0	\$0	\$0	\$0	
8625	Community Redevelopment Funds	\$179,000	\$179,000	\$179,000	\$179,000	\$0	
8660	Interest Earnings	\$15,000	\$15,000	\$15,000	\$15,000	\$0	
8677	Interagency Services Between LEA		\$0	\$0	\$0	\$0	
8689	All Other Fees & Contracts	\$0	\$0	\$0	\$0	\$0	
8691	Plus: Misc Non-RL (50%) Adj.	\$0	\$2,623	\$2,623	\$2,623	\$0	
8699	Other Local Revenues	\$61,500	\$176,452	\$219,678	\$308,702		Local Site donations
8710	Tuition	\$24,000	\$24,000	\$24,000	\$24,000	\$0	
8792	Transfer of Apportionment from CO	\$0	\$0	\$0	\$0	\$0	
	Total Local Revenues	\$279,500	\$397,075	\$440,301	\$529,325	\$89,024	
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TOTAL RE	VENUES	\$22,508,574	\$23,117,866	\$23,164,997	\$23,500,501	\$335,504	
OTHER C	NANCING SOURCES						
8919	All Other Interfund Transfers In	\$2E 000	635 000	#2E 000	#2F 000	**	
8919 8972		\$35,000	\$35,000	\$35,000	\$35,000	\$0 *0	
	Proceeds from Capital Leases Contributions to Restricted Proc	\$0	\$0 (\$4 EEG 260)	\$96,091 (\$4,574,037)	\$96,091	\$0	Cana Ed. Ca-ta
8980 8998	Contributions to Restricted Prgs	(\$4,517,538)	(\$4,556,269) \$0	(\$4,571,937)	(\$4,553,478)		Spec Ed. Contr.
0990	Section 12.4 Tsf of Restricted Pr Total Other Financing Sources	\$0 /\$4 482 538)	\$0 (\$4,521,269)	\$0	\$0	\$19.450	
		(\$4,482,538)		(\$4,440,846)	(\$4,422,387)	\$18,459	
TOTAL RE	VENUES & OTHER SOURCES	\$18,026,036	\$18,596,597	\$18,724,151	\$19,078,114	\$353,963	
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BUDGE	T REVISION #3	Adopted	BUDGET	BUDGET	BUDGET		
		Budget 14-15	REVISION #1	REVISION #2	REVISION #3	Variance	Comments
		6/25/2014	12/8/2014	3/9/2015	6/8/2015	(D) - (C)	
EXPEN	DITURES	(A)	(B)	(C)	(D)	(E)	
Certificate	ed Salaries						
1100	Certificated Instructional	\$8,357,105	\$8,649,744	\$8,702,036	\$8,697,362	(\$4,674)	Reconcile Pos Ctl
1200	Certificated Support	\$81,989	\$85,155	\$86,730	\$83,730	(\$3,000)	Reconcile Pos Ctl
1300	Administrative	\$1,442,388	\$1,511,657	\$1,511,657	\$1,535,284		Reconcile Pos Ctl
1900	Other Certificated	\$60,170	\$60,540	\$62,725	\$63,725	\$1,000	Reconcile Pos Ctl
	Total Certificated Salaries	\$9,941,652	\$10,307,096	\$10,363,148	\$10,380,101	\$16,953	
Classified	l Salaries						
2100	Instructional Assist	\$130,000	\$130,100	\$130,100	\$130,100	\$0	
2200	Classified Support	\$930,328	\$951,144	\$953,824	\$979,520	\$25,696	Reconcile Pos Ctl
2300	Administrative	\$390,536	\$391,869	\$388,869	\$382,416	(\$6,453)	Reconcile Pos Ctl
2400	Clerical Salaries	\$1,210,096	\$1,218,303	\$1,239,488	\$1,263,353		Reconcile Pos Ctl
2900	Other Classified	\$42,087	\$46,881	\$47,681	\$46,581		Reconcile Pos Ctl
	Total Classified Salaries	\$2,703,047	\$2,738,297	\$2,759,962	\$2,801,970	\$42,008	
Employee	Benefits			, , , , , , , , , , , , , , , , , , , ,	, , , , , , , , , , , , , , , , , , , ,	*	
3100	STRS	\$927,218	\$902,104	\$894,466	\$898,580	\$4,114	Adjust for final staffing
3200	PERS	\$300,077	\$316,553	\$316,659	\$321,769		Adjust for final staffing
3300	OASDI/Medicare	\$353,825	\$370,456	\$373,653	\$377,856		Adjust for final staffing
3400	Health & Welfare	\$1,874,818	\$1,832,145	\$1,773,890	\$1,783,720		Adjust for final staffing
3500	State Unemployment Ins	\$6,449	\$6,738	\$6,777	\$6,852		Adjust for final staffing
3600	Workers Comp	\$252,281	\$263,380	\$264,725	\$266,143		Adjust for final staffing
3700	Retiree Benefits	\$147,943	\$147,943	\$153,463	\$154,063		Adjust for final staffing
3800	PERS RLR	\$0	\$0	\$0	\$0	\$0	Adjust for final stanning
3900	Cash In Lieu/Other	\$59,400	\$71,520	\$71,520	\$72,820	\$1,300	
	Total Employee Benefits	\$3,922,011	\$3,910,839	\$3,855,153	\$3,881,803	\$26,650	
Materials	& Supplies	40,022,011	ψο,ο το,ασο	Ψ0,000,100	Ψ5,001,005	Ψ20,030	
4100	Approved Textbooks & Core Curr	\$416	\$10,356	\$4,185	\$462	(\$3.723)	Adj per current est.
4200	Books & Reference Materials	\$5,400	\$7,392	\$7,072	\$7,318		Adj per current est.
4300	Materials & Supplies	\$5,400 \$580,185	\$681,475	\$688,922	\$7,516 \$725,904		Local site donations
4400	Non-Capital Furniture & Equip	\$102,323	\$134,488	\$138,279	\$142,105		Adj per current est.
1400	Total Materials & Supplies	\$688,324	\$833,711	\$838,458	\$875,789	\$37,331	Auj per current est.
Services A	R Other Operating Exp	\$000,024	Ψ033,711	\$050,456	4013,103	φυ,,υυ ι	
5100	Sub-Agreements over \$25K	\$0	\$0	\$o	\$0	\$0	
5200	Travel & Conferences (Mileage)	\$43,166	\$47,333	\$69,4 7 7	\$83,848		Dept /Site budgets
5300	Dues & Memberships	\$30,103	\$37,514	\$37,614	\$36,449		Adj per current est.
5400	Insurance	\$235,000	\$226,949	\$226,949	\$226,949	(\$1,165). \$0	voj hei calistii ser
5500	Utilities	\$821,700	\$831,200	\$226,949 \$831,700	\$226,949 \$832,169		Adi per current est
5600	Rentals, Leases & Repairs	\$621,700 \$151,871	\$168,195	\$168,627			Adj per current est. Adj per current est.
5700	Direct Cost Transfers	(\$1,163)	\$166,195 (\$1,163)	\$168,627 (\$1,163)	\$182,943 (\$1,593)		, ,
5801	Actuarial Study	(\$1,163) \$0	(\$1,163) \$0	(\$1,163) \$0	(\$1,593) \$0	(\$430) \$0	Adj per current est.
5803	Actuarial Study Advertising	\$0 \$9,178	\$0 \$9,178	· •	· ·		Adi ana ayanani ani
5807	Advertising Architectural Fees	\$9,178		\$9,178	\$8,855		Adj per current est.
5809	Audit Fees		\$0	\$0	\$0	\$0 \$0	
5811	Bank Fees	\$29,500	\$49,500	\$49,000	\$49,000	\$0 50	
		\$500	\$500	\$500	\$500	\$0	
5814 5915	Election Expense	\$0	\$0	\$0 \$475	\$0	\$0	6 " · ·
5815 5910	Employment Costs	\$1,000	\$475	\$475	\$2,775		Spring Recruitment
5819	Field Trips	\$6,208	\$8,543	\$13,027	\$18,514	\$5,487	Site budgets

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BUDGI	ET REVISION #3	Adopted	BUDGET	BUDGET	BUDGET		
		Budget 14-15	REVISION #1	REVISION #2	REVISION #3	Variance	Comments
		6/25/2014	12/8/2014	3/9/2015	6/8/2015	(D) - (C)	is a
EXPEN	IDITURES (continued)	(A)	(B)	(C)	(D)	(E)	
5821	Fingerprinting	\$100	\$100	\$100	\$100	\$0	110, 0101000
5823	Inspections	\$0	\$0	\$0	\$0	\$0	
5824	Interest Expense	\$0	\$0	\$0	\$0	\$0	
5826	Settlement Agreements	\$0	\$0	\$0	\$0	\$0	1
5829	Legal Service	\$82,500	\$82,500	\$93,500	\$118,500	\$25,000	Adj per current est.
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	\$29,060	\$29,820	\$30,505	\$31,808		Adj per current est.
5840	Other Contract Services	\$268,365	\$313,885	\$311,845	\$341,287		IT Support
5841 5849	Outside Printing	\$25,120	\$35,873	\$37,706	\$62,055		Master Fac Plan
	Professional Consulting Services	\$94,150	\$89,150	\$99,670	\$99,762	\$92	Adj per current est.
5851	TB Testing	\$750	\$750	\$750	\$350	(\$400)	
5854	Repayment of Apportionment	\$0	\$0	\$0	\$0	\$0	
5855	Division of State Architect	\$0	\$0	\$0	\$0	\$0	
5860	Other Services	\$87,093	\$21,300	\$22,800	\$62,511		TBWB & AVID
5900	Telephone/Communications	\$173,625	\$174,825	\$185,825	\$185,825	\$0	
5960	Postage	\$30,633	\$30,633	\$30,030	\$29,897		Adj per current est.
Capital C	Total Svcs & Other Operating Exp	\$2,118,459	\$2,157,060	\$2,218,115	\$2,372,504	\$154,389	(
6100	Land Improvements	\$0	\$0	\$0	\$0	\$0	
6200	Building Improvements	\$0 \$0	\$0	\$15,805	\$15,805	\$0 \$0	6
6400	Capital Equipment	\$0	\$9,486	\$144,483	\$185,759	\$41,276	IT Infrastructure Equip.
6500	Capital Equipment Replace	\$0	\$14,148	\$126,186	\$126,186	\$41,270	i i ililasii uctore Equip.
-	Total Capital Outlay	\$0	\$23,634	\$286,474	\$327,750	\$41,276	
Indirect/I	Direct Cost	["	020,001	***************************************	4021,100	441,270	
7141	Other Tuition,ExCost/PmtDist	\$0	\$0	\$0	\$0	\$0	
7142	Other Tuition-Excess Cost to COE	\$0	\$0	\$0	\$0	\$0	
7212	Tsf of Pass-thru Revenues COE	\$0	\$0	\$0	\$0	\$0	
7310	Indirect Cost GF	(\$153,706)	(\$157,555)	(\$158,844)	(\$180,735)	10	Indirect rate @ 5.75%
7350	Indirect Cost - InterFund	(\$39,449)	(\$39,449)	(\$39,449)	(\$39,449)	100	I/C rate Other FDs
7370	Direct Support Cost Inter Fund	\$0	\$0	\$0	\$0	\$0	
	Total Indirect	(\$193,155)	(\$197,004)	(\$198,293)	(\$220,184)	(\$21,891)	
TOTAL E	XPENDITURES	\$19,180,338	\$19,773,633	\$20,123,017	\$20,419,733	\$296,716	(3
100	1						
	INANCING USES	1					
7438	Debt Service - Principal	\$130	\$130	\$130	\$130	\$0	
7439	Debt Service - Interest	\$3,895	\$3,895	\$3,895	\$3,895	\$0	
7615	Transfer to Def Maintenance	\$0	\$0	\$0	\$0	\$0	
7619	All Other Inter-Fd Transfers	\$0	\$0	\$0	\$0	\$0	
	Total Financing Uses:	\$4,025	\$4,025	\$4,025	\$4,025	\$0	
TOTAL F	XPENDITURES & OTHER USES	\$19,184,363	\$19,777,658	\$20,127,042	\$20,423,758	\$296,716	
		,,	7.5[]000	000,121,042	420, (20,700	4500,110	
EXCESS	OF REVENUES OVER EXPENSE	(\$1,158,327)	(\$1,181,061)	(\$1,402,891)	(\$1,345,644)	\$57,247	

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BUDGET REVISION #3	Adopted	BUDGET	BUDGET	BUDGET		
	Budget 14-15	REVISION #1	REVISION #2	REVISION #3	Variance	Comments
	6/25/2014	12/8/2014	3/9/2015	6/8/2015	(D) - (C)	l
	(A)	(B)	(C)	(D)	(E)	
COMPONENTS OF END FUND BALANCE						
NON-SPENDABLE:						
Revolving Cash	\$5,500	\$5,500	\$5,500	\$5,500	\$0	
Stores Inventory	\$0	\$0	\$0	\$0	\$0	
Prepaid Expenditures	\$0	\$0	\$0	\$0	\$0	
RESTRICTED	\$0	\$0	\$0	\$0	\$0	
COMMITTED	\$0	\$0	\$0	\$0	\$0	
ASSIGNED						
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 Assessmer	\$700,000	\$700,000	\$550,000	\$550,000	\$0	
	\$0	\$0	\$0	\$0	\$0	
	\$0	\$0	\$0	\$0	\$0	
UNASSIGNED						
Reserve for Economic Uncertainties	\$2,888,640	\$3,108,479	\$3,153,575	\$3,176,302	\$22,728	10% Reserve
Available	\$1,661,529	\$1,418,955	\$1,302,029	\$1,336,549.70	\$34,520	
TOTAL ENDING FUND BALANCE:	\$6,355,669	\$6,332,935	\$6,111,105	\$6,168,352	\$57,247	\$1 variance/rounding
TOTAL ENDING FUND BALANCE:	\$6,355,669	\$6,332,935	\$8,111,105	\$6,168,352	\$57,247	\$1 variance/ro

SAN RAFAEL HIGH SCHOOL DISTRICT 74

SAN RAFAEL HIGH SCHOOL DISTRICT 74 GENERAL FUND 01 RESTRICTED							7
	YEAR 2014-15	Adopted	BUDGET	BUDGET	BUDGET		
IIOOAL	. ILAN 2014-13	Budget 14-15	REVISION #1	REVISION #2	REVISION #3	Variance	Comments
BUDGE	T REVISION #3	6/25/2014	12/8/2014	3/9/2015	6/8/2015	(D) - (C)	Comments
		(A)	(B)	(C)	(D)	(E)	
		2170	2202	2203	2213		-
BEGINN	ING FUND BALANCE:	\$1,601,598	\$1,601,598	\$1,601,598	\$1,601,598	\$0	
REVEN	ues						
Revenue		ľ					
8011	State Aid	\$0	\$0	\$0	\$0	\$0	
8012	Education Protection Account	\$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	ļ
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	_
8047	Community Redevelopment Fund	\$0	\$0	\$0	\$0	\$0	1
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	(\$140,000)	\$0	\$0	\$0	\$0	9.
8092	PERS RLR	\$0	\$0	\$0	\$0	\$0	
	Total Revenue Limit	(\$140,000)	\$0	\$0	\$0	\$0	1
	Revenues						
8181	Spec Ed Entitlement (IDEA)	\$423,606	\$423,606	\$419,569	\$419,569	\$0	
8182	Spec Ed Discretionary Grant	\$0	\$0	\$21,834	\$35,116		Fed. Mental Health
8287	Pass-thru Revenues from Fed	\$6,000	\$6,000	\$6,000	\$6,000	\$0	
8290	All Other Federal Revenue	\$364,224	\$447,552	\$475,992	\$484,169		Adj per Con App II
	Total Federal Revenues	\$793,830	\$877,158	\$923,395	\$944,854	\$21,459	
State Rev			***				
8311	State Revenues	\$0	\$0	\$0	\$0	\$0	
8319	PY State Revenues	\$0	\$0	\$0	\$0	\$0	
8434 8550	K-3 CSR	\$0	\$0 \$0	\$0 \$0	\$0	\$0	
8560	Mandated Cost Reimbursements	\$0	\$0	\$0	\$0	\$0	
8590	Lottery (Prop 20) All Other State Revenues	\$75,550 \$0	\$75,550 \$0	\$75,550	\$84,847		Per current est.
0090	Total State Revenues	\$75,550	\$75,550	\$78,090 \$153,640	\$131,609 \$216,456		Per current est.
Local Re		\$75,550	φ/5,550	Φ100,040	\$2 10,450	\$62,816	
8621	Parcel Tax	\$2,730,000	\$2,730,000	\$2,730,000	\$2,700,000	(\$30,000)	Per curent est.
8625	Community Redevelopment Fund		\$0	\$0	\$0	(\$50,000 <i>)</i> \$0	rei carent est.
8660	Interest Earnings	\$0	\$0	\$0	\$0	\$0 \$0	
8677	Interagency Services Between LE		\$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	\$159,001	\$288,443	\$299,114	\$251,675		Local site donations
8710	Tuition	\$0	\$0	\$0	\$0	\$0	
8792	Transfer of Apportionment from C	\$1,178,118	\$1,178,118	\$1,129,020	\$1,173,204		State Mental Health
	Total Local Revenues	\$4,067,119	\$4,196,561	\$4,158,134	\$4,124,879	(\$33,255)	
TOTAL R	EVENUES	\$4,796,499	\$5,149,269	\$5,235,169	\$5,286,189	\$51,020	
		Ţ 1,1 00,400	40,140,200	4012001100	40,200,100	WU 1,UZU	
	FINANCING SOURCES					<u> </u>	
8919	All Other Interfund Transfers In	\$0	\$0	\$0	\$0	\$0	
8972	Proceeds from Capital Leases	\$0	\$0	\$0	\$0	\$0	
8980 8998	Contributions to Restricted Prgs	\$4,517,538	\$4,556,269	\$4,571,937	\$4,553,478		Special Ed Contrib.
0990	Section 12.4 Tsf of Restricted Pr	\$0 \$4,517,538	\$0	\$0	\$0	\$0 (\$48.450)	
TOTAL D	Total Other Financing Sources		\$4,556,269	\$4,571,937	\$4,553,478	(\$18,459)	·
TOTAL R	EVENUES & OTHER SOURCES	\$9,314,037	\$9,705,538	\$9,807,106	\$9,839,667	\$32,561	

				RESTRICTED		_	
BUDGE'	T REVISION #3	Adopted	BUDGET	BUDGET	BUDGET		
		Budget 14-15	REVISION #1	REVISION #2	REVISION #3	Variance	Comments
		6/25/2014	12/8/2014	3/9/2015	6/8/2015	(D) - (C)	ľ
EXPEND	OITURES	(A)	(B)	(C)	(D)	(E)	-
Certificat	ed Salaries						
1100	Certificated Instructional	\$2,313,363	\$2,432,436	\$2,425,352	\$2,343,984	(\$81,368)	Reconcile Pos Ctl
1200	Certificated Support	\$1,035,786	\$1,074,289	\$1,074,327	\$1,068,327		Reconcile Pos Ctl
1300	Administrative	\$189,794	\$195,146	\$195,146	\$195,146	\$0	
1900	Other Certificated	\$0	\$0	\$3,000	\$9,000	· ·	Reconcile Pos Ctl
	Total Certificated Salaries	\$3,538,943	\$3,701,871	\$3,697,825	\$3,616,457	(\$81,368)	
Classifie	d Salaries						
2100	Instructional Assist	\$351,320	\$352,900	\$323,291	\$330,273	\$6,982	CSEA Retro
2200	Classified Support	\$605,744	\$613,393	\$626,711	\$636,888	\$10,177	CSEA Retro
2300	Administrative	\$93,847	\$139,152	\$139,152	\$146,652	\$7,500	Est. Incr.
2400	Clerical Salaries	\$89,267	\$98,545	\$98,875	\$101,500	· '	CSEA Retro
2900	Other Classified	\$109,558	\$109,558	\$109,558	\$111,428		CSEA Retro
	Total Classified Salaries	\$1,249,736	\$1,313,548	\$1,297,587	\$1,326,741	\$29,154	i
Employee	e Benefits		, ,	, ,			
3100	STRS	\$336,345	\$336,593	\$337,750	\$327,843	(\$9,907)	Adj per above
3200	PERS	\$140,602	\$151,511	\$150,986	\$146,084		Adj per above
3300	OASDI/Medicare	\$145,434	\$155,219	\$154,343	\$154,905		Adj per above
3400	Health & Welfare	\$728,706	\$723,333	\$671,017	\$639,393		Adj per above
3500	State Unemployment Ins	\$2,907	\$2,956	\$2,979	\$2,667		Adj per above
3600	Workers Comp	\$96,251	\$101,387	\$100,985	\$99,974		Adj per above
3700	Retiree Benefits	\$0	\$0	\$0	\$0	\$0	.,,,
3800	PERS RLR	\$0	\$0	\$0	\$0	\$0	
3900	Cash In Lieu/Other	\$13,800	\$10,800	\$14,100	\$14,100	\$0	
	Total Employee Benefits	\$1,464,045	\$1,481,799	\$1,432,160	\$1,384,966	(\$47,194)	
Materials	& Supplies			23		,	
4100	Approved Textbooks & Core Curr	\$158,550	\$175,434	\$175,434	\$114,658	(\$60,776)	Tsf to carryover
4200	Books & Reference Materials	\$5,000	\$11,209	\$11,775	\$22,682		Per current est.
4300	Materials & Supplies	\$300,740	\$1,296,879	\$1,245,689	\$1,071,294		Tsf to carryover
4400	Non-Capital Furniture & Equip	\$143,327	\$233,137	\$247,885	\$299,824		New chromebooks
	Total Materials & Supplies	\$607,617	\$1,716,659	\$1,680,783	\$1,508,458	(\$172,325)	
Services	& Other Operating Exp	·	·				
5100	Sub-Agreements over \$25K	\$605,434	\$629,926	\$626,996	\$642,908	\$15,912	Spec Ed contracts
5200	Travel & Conferences (Mileage)	\$11,542	\$13,600	\$13,525	\$13,871		Per current est.
5300	Dues & Memberships	\$967	\$967	\$967	\$0		Per current est.
5400	Insurance	\$0	\$0	\$0	\$0	\$0	
5500	Utilities	\$1,500	\$1,500	\$1,500	\$1,500	\$0	
5600	Rentals, Leases & Repairs	\$101,192	\$101,192	\$92,692	\$88,239	(\$4,453)	Per current est.
5700	Direct Cost Transfers	\$963	\$963	\$963	\$1,393		Per current est.
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	\$0	\$1,801	\$3,709	\$6,433		Per current est.
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BUDG	ET REVISION #3			RESTRICTED			1
		Adopted	BUDGET	BUDGET	BUDGET	100	
		Budget 14-15	REVISION #1	REVISION #2	REVISION #3	Variance	Comments
		6/25/2014	12/8/2014	3/9/2015	6/8/2015	(D) - (C)	
EXPEN	NDITURES (continued)	(A)	(B)	(C)	(D)	(E)	<u></u>
5821	Fingerprinting	\$0	\$0	\$0	\$0	\$0	
5823	Inspections	\$49,452	\$60,452	\$51,120	\$47,382	(\$3,738)	Per current est.
5824	Interst Expense	\$0	\$0	\$0	\$0	\$0	J
5826	Settlement Agreement	\$0	\$0	\$0	\$0	\$0	
5829	Legal Service	\$15,000	\$15,000	\$66,819	\$87,819	\$21,000	Spec. Ed. Settlement
5833	NPS Contracts (Spec Ed)	\$498,332	\$444,332	\$537,073	\$557,073	\$20,000	Adj per current info
5834	Mental Health - Residential	\$0	\$0	\$0	\$0	\$0	
5835	NPA Contracts (Spec Ed)	\$122,924	\$164,760	\$164,212	\$204,745	\$40,533	Adj per current info
5836	Mental Health Service contracts	\$9,027	\$9,027	\$9,027	\$21,587	\$12,560	Adj per current info
5837	Other Consultants	\$0	\$0	\$0	\$0	\$0	
5839	Other Fees	\$39,090	\$39,090	\$39,290	\$38,584	(\$706)	Per current est.
5840	Other Contract Services	\$195,745	\$243,333	\$307,449	\$379,654	\$72,205	Per current est.
5841	Outside Printing	\$0	\$0	\$0	\$0	\$0	
5849	Professional Consulting Services	\$145,610	\$143,404	\$156,817	\$149,564	(\$7,253)	Per current est.
5851	TB Testing	\$0	\$0	\$0	\$0	\$0	
5854	Repayment of Apportionment	\$0	\$0	\$0	\$3,000	\$3,000	Fair-share
5855	Division of State Architect	\$0	\$0	\$0	\$0	\$0	
5860	Other Services	\$311,822	\$340,893	\$337,071	\$329,744	(\$7,327)	Per current est.
5900	Telephone/Communications	\$10,000	\$10,000	\$10,000	\$10,000	\$0	
5960	Postage	\$20	\$20	\$120	\$170		Per current est.
	Total Svcs & Other Operating Exp	\$2,118,620	\$2,220,260	\$2,419,350	\$2,583,666	\$164,316	
Capital	Outlay						a :
6100	Land Improvements	\$0	\$0	\$0	\$0	\$0	
6200	Building Improvements	\$0	\$0	\$0	\$0	\$0	
6400	Capital Equipment	\$6,775	\$12,849	\$21,314	\$20,587	(\$727)	Per current est.
6500	Capital Equipment Replace	\$10,000	\$10,000	\$0	\$0	\$0	
	Total Capital Outlay	\$16,775	\$22,849	\$21,314	\$20,587	(\$727)	
Indirect	/Direct Cost			·		,	
7141	Other Tuition,ExCost/PmtDist	\$0	\$0	\$0	\$0	\$0	
7142	Other Tuition-Excess Cost to COE		\$545,000	\$545,000	\$561,814		Per MCOE
7212	Tsf of Pass-thru Revenues COE	\$6,000	\$6,000	\$6,000	\$6,000	\$0	
7310	Indirect Cost GF	\$153,706	\$157,555	\$158,844	\$180,735		Per current est.
7350	Indirect Cost - InterFund	\$0	\$0	\$0	\$0	\$0	
7370	Direct Support Cost Inter Fund	\$0	\$0	\$0	\$0	\$0	
	Total Indirect	\$704,706	\$708,555	\$709,844	\$748,549	\$38,705	
						·	
OTHER	FINANCING USES						la.
7438	Debt Service - Interest	\$61	\$61	\$496	\$496	\$0	
7439	Debt Service - Principle	\$1,534	\$1,534	\$9,345	\$9,345	\$0	
7615	Transfer to Def Maintenance	\$0	\$0	\$0	\$0	\$0	
7619	All Other Inter-Fd Transfers	\$0	\$140,000	\$140,000	\$140,000	\$0	
	Total Financing Uses:	\$1,595	\$141,595	\$149,841	\$149,841	\$0	2
TOTAL	EXPENDITURES & OTHER USES	\$9,702,037	\$11,307,136	\$11,408,704	\$11,339,265	(\$69,439)	
						,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
EXCESS	OF REVENUES OVER EXPENSE	(\$388,000)	(\$1,601,598)	(\$1,601,598)	(\$1,499,598)	\$102,000	

BUDGET REVISION #3			RESTRICTED			
	Adopted	BUDGET	BUDGET	BUDGET		ī
	Budget 14-15	REVISION #1	REVISION #2	REVISION #3	Variance	Comments
	6/25/2014	12/8/2014	3/9/2015	6/8/2015	(D) - (C)	
	(A)	(B)	(C)	(D)	(E)	(1
COMPONENTS OF END FUND BALANCE						
NON-SPENDABLE:						
Revolving Cash	\$0	\$0	\$0	\$0	\$0	
Stores Inventory	\$0	\$0	\$0	\$0	\$0	
Prepaid Expenditures	\$0	\$0	\$0	\$0	\$0	
RESTRICTED	\$1,213,598	\$0	\$0	\$102,000	\$102,000	
COMMITTED	\$0	\$0	\$0	\$0	\$0	
ASSIGNED						
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	
UNASSIGNED						
Reserve for Economic Uncertainties	\$0	\$0	\$0	\$0	\$0	
Available	\$0	\$0	\$0	\$0	\$0	
TOTAL ENDING FUND BALANCE:	\$1,213,598	\$0	\$0	\$102,000	\$102,000	
			_			

SAN RAFAEL HIGH SCHOOL DISTRICT 74

	AFAEL HIGH SCHOOL DISTRI RAL FUND 01	C1 /4	LIMBEC	TRIATER (DEAT	DIGTED		1
				TRICTED/REST			
FISCAI	L YEAR 2014-15	Adopted	BUDGET	BUDGET	BUDGET	Verience	0
PLIDGE	ET REVISION #3	Budget 14-15 6/25/2014	REVISION #1 12/8/2014	3/9/2015	REVISION #3		Comments
BUDGI	ET REVISION #3	(A)	(B)		6/8/2015	(D) - (C)	
	Average Daily Attendance (ADA)			(C) 2203	(D) 2213	(E)	P-2 ADA
BEGINN	NING FUND BALANCE:	\$9,115,594	\$9,115,594	\$9,115,594	\$9,115,594	\$0	F-Z ADA
		\$3,110,004	Ψο, ττο,οοσ	45,115,554	\$5,115,554	Ψ0	· · · · · · · · · · · · · · · · · · ·
REVEN Revenu							
8011	State Aid	\$394,800	\$394,800	\$394,800	\$394,800	\$0	
8012	Education Protection Account	\$433,964	\$440,404	\$440,564	\$440,564	\$0	
8019	State Aid - Prior Year	\$30,000	\$30,000	\$30,000	\$30,000	\$0	
8021	Homeowners Exemptions	\$126,000	\$123,990	\$123,990	\$125,496	\$1,506	
8029	Other In-Lieu Taxes	\$0	\$0	\$0	\$0	\$0	
8041	Secured	\$20,395,000	\$20,748,978	\$20,748,978	\$20,748,978	\$0	
8042	Unsecured	\$430,000	\$435,787	\$435,787	\$449,743	\$13,956	
8043	Prior Year Taxes	\$20,000	\$16,569	\$16,569	\$32,881	\$16,312	
8044	Supplemental	\$0	\$0	\$0	\$0	\$0	
8045	ERAF	\$0	\$0	\$0	\$0	\$0	
8047	Community Redevelopment Fund		\$0	\$0	\$181,069	\$181,069	
8082	Other In-Lieu Taxes	\$0	\$5,245	\$5,245	\$5,245	\$0	
8083	Revenue Limit Transfers	\$0	(\$2,623)		(\$2,623)		
8091	PERS RLR	(\$140,000)	\$0	\$0	\$0	\$0	
8092	Pers Reduction Transfer	\$0	\$0	\$0	\$0	\$0	
Fodoral	Total Revenue Limit Revenues	\$21,689,764	\$22,193,150	\$22,193,310	\$22,406,153	\$212,843	
8181	Spec Ed Entitlement (IDEA)	\$423,606	\$423,606	\$419,569	¢410 E60	£0	
8182	Spec Ed Discretionary Grant	\$423,606	\$423,606 \$0	\$21,834	\$419,569 \$35,116	\$0 \$13,282	
8287	Pass-thru Revenues Fed Source	\$6,000	\$6,000	\$6,000	\$6,000	\$13,262	
8290	All Other Federal Revenue	\$364,224	\$447,552	\$475,992	\$490,015	\$14,023	
0200	Total Federal Revenues	\$793,830	\$877,158	\$923,395	\$950,700	\$27,305	
State Re	evenues	4.55,555	70.17700	4020,000	4555,155	421,000	
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	\$115,000	\$242,793	\$246,538	\$260,538	\$14,000	
8560	Lottery (Non-Prop 20)	\$359,860	\$359,860	\$359,860	\$382,948	\$23,088	
8590	All Other State Revenues	\$0	\$538	\$78,628	\$132,147	\$53,519	
	Total State Revenues	\$474,860	\$603,191	\$685,026	\$775,633	\$90,607	
	evenues						
8621	Parcel Tax	\$2,730,000	\$2,730,000	\$2,730,000	\$2,700,000	(\$30,000)	
8625 8660	Community Redevelopment Fundament	\$179,000	\$179,000	\$179,000	\$179,000	\$0 \$0	
8677	Interest Earnings Interagency Services Between LI	\$15,000 \$0	\$15,000 \$0	\$15,000 \$0	\$15,000	\$0 \$0	
8689	All Other Fees & Contracts	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	
8691	Plus: Misc Non-RL (50%) Adj.	\$0	\$2,623	\$2,623	\$2,623	\$0 \$0	
8699	Other Local Revenues	\$220,501	\$464,895	\$518,792	\$560,377	\$41,585	
8710	Tuition	\$24,000	\$24,000	\$24,000	\$24,000	\$0	
8792	Transfer of Apportionment from (\$1,178,118	\$1,178,118	\$1,129,020	\$1,173,204	\$44,184	
	Total Local Revenues	\$4,346,619	\$4,593,636	\$4,598,435	\$4,654,204	\$55,769	
TOTAL	REVENUES	\$27 205 072	\$20 267 42E				
		\$27,305,073	\$28,267,135	\$28,400,166	\$28,786,690	\$386,524	
	FINANCING SOURCES						
8919	All Other Interfund Transfers In	\$35,000	\$35,000	\$35,000	\$35,000	\$0	
8972	Proceeds from Capital Leases	\$0	\$0 #0	\$96,091	\$96,091	\$0 \$0	
8980	Contributions to Restricted Prgs	\$0	\$0 \$0	\$0	\$0	\$0 \$0	
8998	Section 12.4 Tsf of Restricted Pr Total Other Financing Sources	\$0 \$35,000	\$0 \$35,000	\$0 \$131,091	\$0 \$131,091	\$0 \$0	-
TOTAL							
LOTAL F	REVENUES & OTHER SOURCES	\$27,340,073	\$28,302,135	\$28,531,257	\$28,917,781	\$386,524	

BUDGET REVISION #3]			
EXPENDITURES	BUDGE	ET REVISION #3	Adopted	BUDGET	BUDGET	BUDGET		
EXPENDITURES			Budget 14-15	REVISION #1	REVISION #2	REVISION #3	Variance	Comments
EXPENDITURES			6/25/2014	12/8/2014	3/9/2015	6/8/2015	(D) - (C)	
1100 Certificated Instructional \$10,670,468 \$11,082,480 \$11,127,388 \$11,041,346 \$(\$86,042) \$1200 Certificated Support \$1,117,775 \$1,159,444 \$1,161,057 \$1,152,057 \$(\$0,000) \$23,627 \$1900 Other Certificated Salaries \$16,321,62 \$1706,803 \$17,006,803 \$17,304,300 \$23,627 \$70,000 \$23,627 \$24,000 \$24	EXPEN	DITURES	(A)	(B)	(C)	(D)		_
1200 Certificated Support \$1,117,775 \$1,159,444 \$1,161,057 \$1,152,075 \$23,627 \$23,007 \$30,000 \$1,000 \$1,632,182 \$1,706,803 \$1,706,803 \$1,730,430 \$23,627 \$23,627 \$23,007 \$23,007 \$	Certifica	ated Salaries						**
1300 Administrative \$1,832,182 \$1,706,803 \$1,706,803 \$1,730,430 \$23,827 \$7,000 \$200 \$1,700 \$200,000 \$1,506,000 \$1,4000,907 \$1,396,558 \$1,200,907 \$1,200,500	1100	Certificated Instructional	\$10,670,468	\$11,082,180	\$11,127,388	\$11,041,346	(\$86,042)	
1900 Other Certificated \$60,170 \$60,540 \$95,725 \$72,725 \$70,00	1200	Certificated Support	\$1,117,775	\$1,159,444	\$1,161,057	\$1,152,057	(\$9,000)	
1900 Other Certificated \$60,170 \$60,540 \$65,725 \$72,725 \$7,000	1300	Administrative	\$1,632,182	\$1,706,803	\$1,706,803	\$1,730,430	\$23,627	
Classified Salaries S481,320 \$483,000 \$453,391 \$460,373 \$56,982 \$2200 Classified Support \$1,536,072 \$1,564,537 \$1,580,535 \$1,616,408 \$35,973 \$2400 Clerical Salaries \$1,299,433 \$1,318,488 \$1,338,383 \$1,384,853 \$26,490 \$2000 Clher Classified \$151,645 \$156,439 \$157,239 \$158,009 \$770 \$770 \$770 \$780 \$770 \$780 \$770 \$780 \$770 \$770 \$780 \$770 \$780 \$770 \$780 \$770 \$770 \$780 \$770 \$780 \$770 \$770 \$770 \$780 \$770 \$780 \$	1900_	Other Certificated	\$60,170	\$60,540	\$65,725	\$72,725	F	
Classified Salaries S481,320 S483,000 \$453,391 \$460,373 \$56,982		Total Certificated Salaries	\$13,480,595	\$14,008,967	\$14,060,973	\$13,996,558	(\$64,415)	
2200 Classified Support	Classific	ed Salaries						
2300 Administrative	2100	Instructional Assist	\$481,320	\$483,000	\$453,391	\$460,373	\$6,982	
2300 Administrative	2200	Classified Support	\$1,536,072	\$1,564,537	\$1,580,535	\$1,616,408		
2900 Other Classified	2300	Administrative	\$484,383	\$531,021	\$528,021	\$529,068	\$1,047	
Total Classified Salaries	2400	Clerical Salaries	\$1,299,363	\$1,316,848	\$1,338,363	\$1,364,853	\$26,490	
Employee Benefits 3100 STRS \$1,263,563 \$1,238,697 \$1,232,216 \$1,226,423 \$5,793 \$200 PERS \$440,679 \$468,064 \$467,645 \$467,853 \$208 \$3300 OASDI/Medicare \$499,259 \$525,675 \$527,996 \$532,761 \$4,765 \$3400 Health & Welfare \$2,603,524 \$2,555,478 \$2,444,907 \$2,423,113 \$21,794 \$3500 State Unemployment Ins \$3,356 \$9,994 \$9,756 \$9,519 \$237) \$3600 Workers Comp \$348,532 \$364,767 \$365,710 \$366,117 \$407 \$3700 Retiree Benefits \$147,943 \$147,943 \$153,463 \$164,063 \$600 \$3800 PERS RLR \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	2900	Other Classified	\$151,645	\$156,439	\$157,239	\$158,009		
3100 STRS \$1,263,563 \$1,238,697 \$1,232,216 \$1,226,423 \$5,793 \$200 \$340,679 \$446,676 \$467,655 \$467,853 \$208 \$3300 AbSDI/Medicare \$499,259 \$525,675 \$252,676 \$527,996 \$47,65		Total Classified Salaries	\$3,952,783	\$4,051,845	\$4,057,549			
3200 PERS \$440,679 \$468,064 \$467,645 \$467,653 \$208 \$300 OASDI/Medicare \$499,259 \$525,675 \$527,996 \$532,761 \$47,65 \$47,65 \$490,259 \$525,675 \$527,996 \$532,761 \$47,65 \$47,65 \$490,259 \$525,675 \$527,996 \$532,761 \$47,65 \$47,65 \$480,000 \$24,23,113 \$21,794 \$300 O State Unemployment Ins \$9,356 \$9,694 \$9,756 \$9,519 \$2,237 \$360,000 \$366,117 \$407 \$370 O Retiree Benefits \$147,943 \$147,943 \$153,463 \$154,063 \$600 \$300 O PERS RLR \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Employe	ee Benefits						
3200 PERS \$440,679 \$468,064 \$467,645 \$467,853 \$208 \$3300 OASDI/Medicare \$2,603,524 \$2,555,478 \$2,444,907 \$2,423,113 \$21,794 \$360 Workers Comp \$348,532 \$364,767 \$365,710 \$366,117 \$407 \$3700 Retiree Benefits \$147,943 \$147,943 \$153,463 \$154,063 \$600 \$3800 PERS RLR \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	3100	STRS	\$1,263,563	\$1,238,697	\$1,232,216	\$1,226,423	(\$5,793)	
3300 OASDI/Medicare \$499,259 \$525,675 \$527,996 \$532,761 \$4,765 \$4300 Health & Welfare \$2,603,524 \$2,555,478 \$2,444,907 \$2,423,113 \$2,1794 \$3000 Workers Comp \$348,532 \$364,767 \$365,710 \$366,117 \$407 \$3700 Retiree Benefits \$147,943 \$147,943 \$153,463 \$154,063 \$600 \$3900 Cash In Lieu/Other \$73,200 \$82,320 \$85,620 \$86,920 \$1,300 \$3900 Cash In Lieu/Other \$73,200 \$82,320 \$85,620 \$86,920 \$1,300 \$3900 Cash In Lieu/Other \$73,200 \$82,320 \$85,620 \$86,920 \$1,300 \$3900 Cash In Lieu/Other \$73,200 \$82,320 \$85,620 \$86,920 \$1,300 \$3900 Cash In Lieu/Other \$73,200 \$82,320 \$85,620 \$86,920 \$1,300 \$3900 Cash In Lieu/Other \$73,200 \$82,320 \$85,620 \$86,920 \$1,300 \$3900 Cash In Lieu/Other \$73,200 \$82,320 \$85,620 \$86,920 \$1,300 \$3900 Cash In Lieu/Other \$73,200 \$82,320 \$85,620 \$86,920 \$1,300 \$3900 Cash In Lieu/Other \$73,200 \$82,320 \$85,620 \$86,920 \$1,300 \$3900 Cash In Lieu/Other \$73,200 \$82,320 \$85,620 \$86,920 \$13,900 \$11,953 \$3900 Cash In Lieu/Other \$18,867 \$390,000 \$11,953 \$390,000 \$11,953 \$390,000 \$11,953 \$390,000 \$11,953 \$390,000 \$11,953 \$390,000 \$11,953 \$390,000 \$11,953 \$390,000 \$11,953 \$390,000 \$314,953 \$390,000 \$314,953 \$390,000 \$314,953 \$390,000 \$314,953 \$390,000 \$314,953 \$390,000 \$3	3200	PERS	\$440,679	\$468,064	\$467,645			
3400 Health & Welfare \$2,603,524 \$2,555,478 \$2,444,907 \$2,423,113 \$(\$21,794) \$3500 State Unemployment Ins \$9,356 \$9,694 \$9,756 \$9,519 \$(\$237) \$3600 Workers Comp \$348,532 \$364,767 \$365,710 \$366,117 \$407 \$3700 Retiree Benefits \$147,943 \$147,943 \$153,463 \$154,063 \$600 \$3800 PERS RLR \$0	3300	OASDI/Medicare	\$499,259				· ·	
S500 State Unemployment Ins \$9,356 \$9,694 \$9,756 \$9,519 \$237 \$360 Workers Comp \$348,532 \$364,767 \$355,710 \$366,117 \$407 \$3700 Retiree Benefits \$147,943 \$147,943 \$153,463 \$154,063 \$600 \$3800 PERS RLR \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	3400	Health & Welfare		· ·				
3600 Workers Comp \$348,532 \$364,767 \$365,710 \$366,117 \$407 3700 Retiree Benefits \$147,943 \$147,943 \$153,463 \$154,063 \$600 3900 PERS RLR \$0 \$0 \$0 \$0 \$0 3900 Cash In Lieu/Other \$73,200 \$82,320 \$85,620 \$66,920 \$1,300 Total Employee Benefits \$5,386,056 \$5,392,638 \$5,287,313 \$5,266,769 \$(\$20,544) Materials & Supplies \$10,400 \$18,601 \$18,847 \$30,000 \$11,153 4300 Materials & Supplies \$880,925 \$1,978,354 \$1,934,611 \$1,797,198 \$137,413 4400 Non-Capital Furniture & Equip \$245,650 \$367,625 \$386,164 \$441,929 \$55,765 Total Materials & Supplies \$1,295,941 \$2,550,370 \$2,519,241 \$2,384,247 \$134,994 Services & Other Operating Exp 5100 Sub-Agreements over \$25K \$605,434 \$629,926 \$626,996 <td>3500</td> <td>State Unemployment Ins</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	3500	State Unemployment Ins						
3700 Retiree Benefits	3600	* *		· ·				
3800 PERS RLR \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$		•	· · ·				· ·	
3900 Cash In Lieu/Other	3800			· ·				
Total Employee Benefits \$5,386,056 \$5,392,638 \$5,287,313 \$5,266,769 \$(\$20,544)						· 1		
Materials & Supplies 4100 Approved Textbooks & Core Cur \$158,966 \$185,790 \$179,619 \$115,120 (\$64,499) 4200 Books & Reference Materials \$10,400 \$18,601 \$18,847 \$30,000 \$11,153 4300 Materials & Supplies \$880,925 \$1,978,354 \$1,934,611 \$1,797,198 (\$137,413) 4400 Non-Capital Furniture & Equip \$245,650 \$367,625 \$386,164 \$441,929 \$55,765 Total Materials & Supplies \$1,295,941 \$2,550,370 \$2,519,241 \$2,384,247 (\$134,994) Services & Other Operating Exp \$100 Sub-Agreements over \$25K \$605,434 \$629,926 \$626,996 \$642,908 \$15,912 5200 Travel & Conferences (Mileage) \$54,708 \$60,933 \$83,002 \$97,719 \$14,717 5300 Dues & Memberships \$31,070 \$38,481 \$38,581 \$36,449 \$2,132 5400 Insurance \$235,000 \$226,949 \$226,949 \$226,949 \$0 5500 Utilities \$8		Total Employee Benefits						
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4200 Books & Reference Materials \$10,400 \$18,601 \$18,847 \$30,000 \$11,153 4300 Materials & Supplies \$880,925 \$1,978,354 \$1,934,611 \$1,797,198 (\$137,413) 4400 Non-Capital Furniture & Equip \$245,650 \$367,625 \$386,164 \$441,929 \$55,765 Total Materials & Supplies \$1,295,941 \$2,550,370 \$2,519,241 \$2,384,247 (\$134,994) Services & Other Operating Exp \$605,434 \$629,926 \$626,996 \$642,908 \$15,912 5200 Travel & Conferences (Mileage) \$54,708 \$60,933 \$83,002 \$97,719 \$14,717 5300 Dues & Memberships \$31,070 \$38,481 \$38,581 \$36,449 (\$2,132) 5400 Insurance \$235,000 \$226,949 \$226,949 \$226,949 \$0 5500 Utilities \$823,200 \$832,700 \$833,200 \$833,669 \$469 5600 Rentals, Leases & Repairs \$253,063 \$269,387 \$261,319 \$271,182 \$9,863<	4100	Approved Textbooks & Core Cur	\$158,966	\$185,790	\$179,619	\$115,120	(\$64,499)	
4300 Materials & Supplies \$880,925 \$1,978,354 \$1,934,611 \$1,797,198 \$55,765 Total Materials & Supplies \$245,650 \$367,625 \$386,164 \$441,929 \$55,765 Total Materials & Supplies \$1,295,941 \$2,550,370 \$2,519,241 \$2,384,247 \$134,994 Services & Other Operating Exp 5100 Sub-Agreements over \$25K \$605,434 \$629,926 \$626,996 \$642,908 \$15,912 5200 Travel & Conferences (Mileage) \$54,708 \$60,933 \$83,002 \$97,719 \$14,717 5300 Dues & Memberships \$31,070 \$38,481 \$38,581 \$36,449 \$(\$2,132) 5400 Insurance \$235,000 \$226,949 \$226,949 \$226,949 \$26	4200	Books & Reference Materials	\$10,400					
4400 Non-Capital Furniture & Equip \$245,650 \$367,625 \$386,164 \$441,929 \$55,765 Total Materials & Supplies \$1,295,941 \$2,550,370 \$2,519,241 \$2,384,247 (\$134,994) Services & Other Operating Exp \$100 Sub-Agreements over \$25K \$605,434 \$629,926 \$626,996 \$642,908 \$15,912 5200 Travel & Conferences (Mileage) \$54,708 \$60,933 \$83,002 \$97,719 \$14,717 5300 Dues & Memberships \$31,070 \$38,481 \$38,581 \$36,449 \$2,132) 5400 Insurance \$235,000 \$226,949 \$226,949 \$0 5500 Utilities \$823,200 \$832,700 \$833,200 \$833,669 \$469 5600 Rentals, Leases & Repairs \$253,063 \$269,387 \$261,319 \$271,182 \$9,863 5700 Direct Cost Transfer (\$200) (\$200) (\$200) \$0 \$0 5801 Actuarial Study \$0 \$0 \$0 \$0 \$0	4300	Materials & Supplies	\$880,925		\$1,934,611	I		
Total Materials & Supplies \$1,295,941 \$2,550,370 \$2,519,241 \$2,384,247 \$(\$134,994) Services & Other Operating Exp 5100 Sub-Agreements over \$25K \$605,434 \$629,926 \$626,996 \$642,908 \$15,912 \$200 Travel & Conferences (Mileage) \$54,708 \$60,933 \$83,002 \$97,719 \$14,717 \$300 Dues & Memberships \$31,070 \$38,481 \$38,581 \$36,449 \$226,949 \$226,	4400	Non-Capital Furniture & Equip	\$245,650		\$386,164			
Services & Other Operating Exp \$629,926 \$626,996 \$642,908 \$15,912 5100 Sub-Agreements over \$25K \$605,434 \$629,926 \$626,996 \$642,908 \$15,912 5200 Travel & Conferences (Mileage) \$54,708 \$60,933 \$83,002 \$97,719 \$14,717 5300 Dues & Memberships \$31,070 \$38,481 \$38,581 \$36,449 \$2,132) 5400 Insurance \$235,000 \$226,949 \$226,949 \$226,949 \$0 5500 Utilities \$823,200 \$832,700 \$833,200 \$833,669 \$469 5600 Rentals, Leases & Repairs \$253,063 \$269,387 \$261,319 \$271,182 \$9,863 5700 Direct Cost Transfer (\$200) (\$200) (\$200) \$200) \$0 5801 Actuarial Study \$0 \$0 \$0 \$0 \$0 5807 Architectural Fees \$0 \$0 \$0 \$0 \$0 5809 Audit Fees \$200 \$49,000 <td></td> <td></td> <td>\$1,295,941</td> <td>\$2,550,370</td> <td>\$2,519,241</td> <td></td> <td></td> <td></td>			\$1,295,941	\$2,550,370	\$2,519,241			
5200 Travel & Conferences (Mileage) \$54,708 \$60,933 \$83,002 \$97,719 \$14,717 5300 Dues & Memberships \$31,070 \$38,481 \$38,581 \$36,449 (\$2,132) 5400 Insurance \$235,000 \$226,949 \$226,949 \$226,949 \$0 5500 Utilities \$823,200 \$832,700 \$833,200 \$833,669 \$469 5600 Rentals, Leases & Repairs \$253,063 \$269,387 \$261,319 \$271,182 \$9,863 5700 Direct Cost Transfer (\$200) (\$200) (\$200) \$9,863 5700 Actuarial Study \$0 \$0 \$0 \$0 5801 Actuarial Study \$9,178 \$9,178 \$9,178 \$8,855 (\$323) 5807 Architectural Fees \$0 \$0 \$0 \$0 \$0 5809 Audit Fees \$29,500 \$49,500 \$49,000 \$49,000 \$0 5814 Election Expense \$0 \$0 \$0 \$0<	Services	s & Other Operating Exp			, ,		,	
5200 Travel & Conferences (Mileage) \$54,708 \$60,933 \$83,002 \$97,719 \$14,717 5300 Dues & Memberships \$31,070 \$38,481 \$38,581 \$36,449 \$2,132 5400 Insurance \$235,000 \$226,949 \$226,949 \$226,949 \$0 5500 Utilities \$823,200 \$832,700 \$833,200 \$833,669 \$469 5600 Rentals, Leases & Repairs \$253,063 \$269,387 \$261,319 \$271,182 \$9,863 5700 Direct Cost Transfer (\$200) (\$200) (\$200) (\$200) \$9,863 5801 Actuarial Study \$0 \$0 \$0 \$0 \$0 5803 Advertising \$9,178 \$9,178 \$9,178 \$8,855 (\$323) 5807 Architectural Fees \$0 \$0 \$0 \$0 \$0 5811 Bank Fees \$500 \$500 \$49,000 \$49,000 \$0 5814 Election Expense \$0 \$0	5100	Sub-Agreements over \$25K	\$605,434	\$629,926	\$626,996	\$642,908	\$15,912	
5300 Dues & Memberships \$31,070 \$38,481 \$38,581 \$36,449 (\$2,132) 5400 Insurance \$235,000 \$226,949 \$226,949 \$226,949 \$0 5500 Utilities \$823,200 \$832,700 \$833,200 \$833,669 \$469 5600 Rentals, Leases & Repairs \$253,063 \$269,387 \$261,319 \$271,182 \$9,863 5700 Direct Cost Transfer (\$200) (\$200) (\$200) \$9,863 5700 Direct Cost Transfer (\$200) (\$200) (\$200) \$0 5801 Actuarial Study \$0 \$0 \$0 \$0 5803 Advertising \$9,178 \$9,178 \$9,178 \$8,855 (\$323) 5807 Architectural Fees \$0 \$0 \$0 \$0 \$0 5811 Bank Fees \$500 \$500 \$49,000 \$49,000 \$0 5814 Election Expense \$0 \$0 \$0 \$0 \$0 <t< td=""><td>5200</td><td>Travel & Conferences (Mileage)</td><td>\$54,708</td><td>\$60,933</td><td>\$83,002</td><td></td><td></td><td></td></t<>	5200	Travel & Conferences (Mileage)	\$54,708	\$60,933	\$83,002			
5400 Insurance \$235,000 \$226,949 \$226,949 \$226,949 \$0 5500 Utilities \$823,200 \$832,700 \$833,200 \$833,669 \$469 5600 Rentals, Leases & Repairs \$253,063 \$269,387 \$261,319 \$271,182 \$9,863 5700 Direct Cost Transfer (\$200) (\$200) (\$200) \$0 \$0 5801 Actuarial Study \$0 \$0 \$0 \$0 \$0 5803 Advertising \$9,178 \$9,178 \$9,178 \$8,855 (\$323) 5807 Architectural Fees \$0 \$0 \$0 \$0 \$0 5809 Audit Fees \$29,500 \$49,500 \$49,000 \$49,000 \$0 5811 Bank Fees \$500 \$500 \$500 \$0 5814 Election Expense \$0 \$0 \$0 \$0 5815 Employment Costs \$1,000 \$475 \$475 \$2,775 \$2,300	5300		\$31,070			I		
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5801 Actuarial Study \$0	5700							
5803 Advertising \$9,178 \$9,178 \$9,178 \$8,855 (\$323) 5807 Architectural Fees \$0 \$0 \$0 \$0 5809 Audit Fees \$29,500 \$49,500 \$49,000 \$49,000 \$0 5811 Bank Fees \$500 \$500 \$500 \$0 5814 Election Expense \$0 \$0 \$0 \$0 5815 Employment Costs \$1,000 \$475 \$475 \$2,775 \$2,300	5801	Actuarial Study		' '				
5807 Architectural Fees \$0 \$0 \$0 \$0 5809 Audit Fees \$29,500 \$49,500 \$49,000 \$49,000 \$0 5811 Bank Fees \$500 \$500 \$500 \$0 \$0 5814 Election Expense \$0 \$0 \$0 \$0 \$0 5815 Employment Costs \$1,000 \$475 \$475 \$2,775 \$2,300		•						
5809 Audit Fees \$29,500 \$49,500 \$49,000 \$0 5811 Bank Fees \$500 \$500 \$500 \$0 5814 Election Expense \$0 \$0 \$0 \$0 5815 Employment Costs \$1,000 \$475 \$475 \$2,775 \$2,300	5807	Architectural Fees		· · · · · · · · · · · · · · · · · · ·				
5811 Bank Fees \$500 \$500 \$500 \$0 5814 Election Expense \$0 \$0 \$0 \$0 5815 Employment Costs \$1,000 \$475 \$475 \$2,775 \$2,300		Audit Fees		I				
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5815 Employment Costs \$1,000 \$475 \$475 \$2,775 \$2,300	5814	Election Expense		1				
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UNRESTRICTED/RESTRICTED							
BUDG	ET REVISION #3	Adopted	BUDGET	BUDGET	BUDGET		
		Budget 14-15	REVISION #1	REVISION #2	REVISION #3	Variance	Comments
		6/25/2014	12/8/2014	3/9/2015	6/8/2015	(D) - (C)	
EXPEN	IDITURES (continued)	(A)	(B)	(C)	(D)	(E)	
5821	Fingerprinting	\$100	\$100	\$100	\$100	\$0	
5823	Inspections	\$49,452	\$60,452	\$51,120	\$47,382	(\$3,738)	
5824	Interest Expense	\$0	\$0	\$0	\$0	\$0	
5826	Settlement Agreements	\$0	\$0	\$0	\$0	\$0	
5829	Legal Service	\$97,500	\$97,500	\$160,319	\$206,319	\$46,000	
5833	NPS Contracts (Spec Ed)	\$498,332	\$444,332	\$537,073	\$557,073	\$20,000	
5834	Mental Health - Residential	\$0	\$0	\$0	\$0	\$0	
5835	NPA Contracts (Spec Ed)	\$122,924	\$164,760	\$164,212	\$204,745	\$40,533	
5836	Mental Health Service contracts	\$9,027	\$9,027	\$9,027	\$21,587	\$12,560	
5837	Other Consultants	\$0	\$0	\$0	\$0	\$0	
5839	Other Fees	\$68,150	\$68,910	\$69,795	\$70,392	\$597	
5840	Other Contract Services	\$464,110	\$557,218	\$619,294	\$720,941	\$101,647	
5841	Outside Printing	\$25,120	\$35,873	\$37,706	\$62,055	\$24,349	
5849	Professional Consulting Services	· ' '	\$232,554	\$256,487	\$249,326	(\$7,161)	· ·
5851	TB Testing	\$750	\$750	\$750	\$350	(\$400)	
5854	Repayment of Apportionment	\$0 #0	\$0	\$0	\$3,000	\$3,000	
5855	Division of State Architect	\$0	\$0	\$0	\$0	\$0	
5860	Other Services	\$398,915	\$362,193	\$359,871	\$392,255	\$32,384	
5900	Telephone/Communications	\$183,625	\$184,825	\$195,825	\$195,825	\$0	12
5960	Postage Total Supply Other Operating Ev	\$30,653	\$30,653	\$30,150	\$30,067	(\$83)	
	Total Svcs & Other Operating Ex	\$4,237,079	\$4,377,320	\$4,637,465	\$4,956,170	\$318,705	
Capital	Outlay	Ì					
6100	Land Improvements	\$0	\$0	\$0	\$0	\$0	
6200	Building Improvements	\$0	\$0	\$15,805	\$15,805	\$0	
6400	Capital Equipment	\$6,775	\$22,335	\$165,797	\$206,346	\$40,549	
6500	Capital Equipment Replace	\$10,000	\$24,148	\$126,186	\$126,186	\$0	
	Total Capital Outlay	\$16,775	\$46,483	\$307,788	\$348,337	\$40,549	
Indirect	/Direct Cost						
7141	Other Tuition,ExCost/PmtDist	\$0	\$0	\$0	\$0	\$0	
7142	Other Tuition-Excess Cost to CO		\$545,000	\$545,000	\$561,814	\$16,814	
7212	Tsf of Pass-thru Revenues COE	\$6,000	\$6,000	\$6,000	\$6,000	\$0	
7310	Indirect Cost GF	\$0	\$0	\$0	\$0	\$0	
7350	Indirect Cost - InterFund	(\$39,449)	(\$39,449)	(\$39,449)	(\$39,449)	\$0	
7370	Direct Support Cost Inter Fund	\$0	\$0	\$0	\$0	\$0	
	Total Indirect	\$511,551	\$511,551	\$511,551	\$528,365	\$16,814	200
	everier e	600 000	#00 000 to	004.004.00			
TOTAL	EXPENDITURES	\$28,880,780	\$30,939,174	\$31,381,880	\$31,609,157	\$227,277	
OTHER	FINANCING USES						
7438	Debt Service - Principal	\$191	\$191	\$626	\$626	\$0	
7439	Debt Service - Interest	\$5,429	\$5,429	\$13,240	\$13,240	\$0 \$0	
7615	Transfer to Def Maintenance	\$5,429 \$0	\$5,429 \$0	\$0	\$13,240	\$0 \$0	
7619	All Other Inter-Fd Transfers	\$0	\$140,000	\$140,000	\$140,000	\$0 \$0	
10.0	Total Financing Uses:	\$5,620	\$145,620	\$153,866	\$153,866	\$0	
			J. 10,000	2.001000	Ţ.55,555	40	
TOTAL	EXPENDITURES & OTHER USES	\$28,886,400	\$31,084,794	\$31,535,746	\$31,763,023	\$227,277	
EXCESS	OF REVENUES OVER EXPENS	(\$1,546,327)	(\$2,782,659)	(\$3,004,489)	(\$2,845,242)	\$159,247	THE WATER

BUDGET REVISION #3		UNRES	TRICTED/REST	RICTED		
	Adopted	BUDGET	BUDGET	BUDGET		
	Budget 14-15	REVISION #1	REVISION #2	REVISION #3	Variance	Comments
	6/25/2014	12/8/2014	3/9/2015	6/8/2015	(D) - (C)	
	(A)	(B)	(C)	(D)	(E)	
COMPONENTS OF END FUND BALANCE						
NON-SPENDABLE:						ļ
Revolving Cash	\$5,500	\$5,500	\$5,500	\$5,500	\$0	
Stores Inventory	\$0	\$0	\$0	\$0	\$0	
Prepaid Expenditures	\$0	\$0	\$0	\$0	\$0	
RESTRICTED	\$1,213,598	\$0	\$0	\$102,000	\$102,000	
COMMITTED	\$0	\$0	\$0	\$0	\$0	
ASSIGNED						
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 Assessment	\$700,000	\$700,000	\$550,000	\$550,000	\$0	
	\$0	\$0	\$0	\$0	\$0	
	\$0	\$0	\$0	\$0	\$0	
UNASSIGNED						
Reserve for Economic Uncertainties	\$2,888,640	\$3,108,479	\$3,153,575	\$3,176,302	\$22,728	10% Reserves
Available	\$1,661,529	\$1,418,955	\$1,302,029	\$1,336,550	\$34,520	
TOTAL ENDING FUND BALANCE:	\$7,569,267	\$6,332,935	\$6,111,105	\$6,270,352	\$159,247	
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