

SAN RAFAEL HIGH SCHOOL DISTRICT 74

GENERAL FUND 01

FISCAL YEAR 2014-15

Unaudited Actuals

		UNRESTRICTED				Comments
		Adopted	Budget	Unaudited	Variance	
		Budget 15-16 6/24/2015 (A)	Rev #4 14-15 6/24/2015 (B)	Actuals 14-15 9/8/2015 (C)	(C) - (B) (D)	
		2269	2213	2293	80	Includes District of Choice
BEGINNING FUND BALANCE:		\$6,825,352	\$7,513,996	\$7,513,996	\$0	
REVENUES						
Local Control Funding Formula (LCFF)						
8011	State Aid	\$390,000	\$394,800	\$416,299	\$21,499	Calculate Final District of Choice
8012	Educalton Protection Account	\$453,756	\$440,564	\$460,076	\$19,512	
8019	State Aid - Prior Year	\$25,000	\$30,000	\$7,955	(\$22,045)	
8021	Homeowners Exemptions	\$125,000	\$125,496	\$125,496	\$0	
8029	Other In-Lieu Taxes	\$0	\$0	\$0	\$0	Per Final J29B tax information from the Marin County Auditor-Controller's Office
8041	Secured	\$21,994,000	\$20,748,978	\$20,719,813	(\$29,165)	
8042	Unsecured	\$450,000	\$449,743	\$449,743	\$0	
8043	Prior Year Taxes	\$17,000	\$32,881	\$32,881	\$0	
8044	Supplemental	\$0	\$0	\$0	\$0	
8045	ERAF	\$0	\$0	\$0	\$0	
8046	SERAF	\$0	\$0	\$0	\$0	
8047	Community Redevelopment Funds	\$100,000	\$181,069	\$224,061	\$42,992	Per Final J29B tax information
8082	Other In-Lieu Taxes	\$0	\$5,245	\$5,245	\$0	
8089	Less: Non-RL	\$0	(\$2,623)	(\$2,623)	\$0	
8091	Revenue Limit Transfers	\$0	\$0	\$0	\$0	
8092	PERS RLR	\$0	\$0	\$0	\$0	
Total LCFF		\$23,554,756	\$22,406,153	\$22,438,946	\$32,793	
Federal Revenues						
8181	Spec Ed Entitlement (IDEA)	\$0	\$0	\$0	\$0	
8182	Spec Ed Discretionary Grant	\$0	\$0	\$0	\$0	
8287	Pass-thru Rev from Federal Sources	\$0	\$0	\$0	\$0	
8290	All Other Federal Revenue	\$0	\$5,846	\$5,846	\$0	
Total Federal Revenues		\$0	\$5,846	\$5,846	\$0	
State Revenues						
8311	State Revenues	\$0	\$0	\$0	\$0	
8319	PY State Revenues	\$0	\$0	(\$3)	(\$3)	
8434	K-3 CSR	\$0	\$0	\$0	\$0	
8550	Mandated Cost Reimbursements	\$118,745	\$260,538	\$260,538	\$0	
8560	Lottery (Non-Prop 20)	\$313,384	\$298,101	\$316,058	\$17,957	Final 4th Qtr Estimates PY Adjustments
8590	All Other State Revenues	\$1,350,000	\$538	\$6,878	\$6,340	
Total State Revenues		\$1,782,129	\$559,177	\$583,471	\$24,294	
Local Revenues						
8621	Parcel Tax	\$0	\$0	\$0	\$0	
8625	Community Redevelopment Funds	\$179,000	\$179,000	\$179,000	\$0	
8660	Interest Earnings	\$15,000	\$15,000	\$16,031	\$1,031	Final Receipts
8677	Interagency Services Between LEAs	\$0	\$0	\$0	\$0	
8689	All Other Fees & Contracts	\$0	\$0	\$0	\$0	
8691	Plus: Misc Non-RL (50%) Adj.	\$0	\$2,623	\$2,623	\$0	
8699	Other Local Revenues	\$247,000	\$308,702	\$266,038	(\$42,664)	Local Donations
8710	Tuition	\$36,000	\$24,000	\$24,000	\$0	
8792	Transfer of Apportionment from COE	\$0	\$0	\$0	\$0	
Total Local Revenues		\$477,000	\$529,325	\$487,692	(\$41,633)	
TOTAL REVENUES		\$25,813,885	\$23,500,501	\$23,515,955	\$15,454	
OTHER FINANCING SOURCES						
8919	All Other Interfund Transfers In	\$35,000	\$35,000	\$35,000	\$0	
8972	Proceeds from Capital Leases	\$0	\$96,091	\$96,089	(\$2)	
8980	Contributions to Restricted Prgs	(\$5,087,068)	(\$4,553,478)	(\$4,498,024)	\$55,454	Special Ed Contribution
8998	Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	\$0	
Total Other Financing Sources		(\$5,052,068)	(\$4,422,387)	(\$4,366,935)	\$55,452	
TOTAL REVENUES & OTHER SOURCES		\$20,761,817	\$19,078,114	\$19,149,020	\$70,906	

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

Unaudited Actuals

EXPENDITURES

		UNRESTRICTED				Comments
		Adopted Budget 15-16 6/24/2015 (A)	Budget Rev #4 14-15 6/24/2015 (B)	Unaudited Actuals 14-15 9/8/2015 (C)	Variance (C) - (B) (D)	
Certificated Salaries						
1100	Certificated Instructional	\$8,873,967	\$8,697,362	\$8,643,013	(\$54,349)	Final Cert Subs & Coaches
1200	Certificated Support	\$91,796	\$83,730	\$82,351	(\$1,379)	
1300	Administrative	\$1,667,227	\$1,535,284	\$1,532,328	(\$2,956)	
1900	Other Certificated	\$182,520	\$63,725	\$53,762	(\$9,963)	
Total Certificated Salaries		\$10,815,510	\$10,380,101	\$10,311,454	(\$68,647)	
Classified Salaries						
2100	Instructional Assist	\$140,500	\$130,100	\$131,634	\$1,534	Classified coaches
2200	Classified Support	\$994,668	\$979,520	\$957,524	(\$21,996)	Open positions
2300	Administrative	\$406,051	\$382,416	\$375,750	(\$6,666)	Open positions
2400	Clerical Salaries	\$1,299,491	\$1,263,353	\$1,230,351	(\$33,002)	Open positions
2900	Other Classified	\$47,000	\$46,581	\$43,215	(\$3,366)	
Total Classified Salaries		\$2,887,710	\$2,801,970	\$2,738,474	(\$63,496)	
Employee Benefits						
3100	STRS	\$1,165,098	\$898,580	\$887,999	(\$10,581)	
3200	PERS	\$335,514	\$321,769	\$294,804	(\$26,965)	
3300	OASDI/Medicare	\$390,144	\$377,856	\$358,518	(\$19,338)	
3400	Health & Welfare	\$1,910,700	\$1,783,720	\$1,760,701	(\$23,019)	
3500	State Unemployment Ins	\$7,208	\$6,852	\$6,564	(\$288)	
3600	Workers Comp	\$277,715	\$266,143	\$263,970	(\$2,173)	
3700	Retiree Benefits	\$160,191	\$154,063	\$134,674	(\$19,389)	
3800	PERS RLR	\$0	\$0	\$0	\$0	
3900	Cash In Lieu/Other	\$67,920	\$72,820	\$73,440	\$620	
Total Employee Benefits		\$4,314,490	\$3,881,803	\$3,780,670	(\$101,133)	
Materials & Supplies						
4100	Approved Textbooks & Core Curr	\$212,000	\$462	\$0	(\$462)	
4200	Books & Reference Materials	\$7,072	\$7,318	\$7,143	(\$175)	
4300	Materials & Supplies	\$655,082	\$725,904	\$534,004	(\$191,900)	Local Site/Dept carryover
4400	Non-Capital Furniture & Equip	\$145,600	\$142,105	\$120,409	(\$21,696)	
Total Materials & Supplies		\$1,019,754	\$875,789	\$661,556	(\$214,233)	
Services & Other Operating Exp						
5100	Sub-Agreements over \$25K	\$0	\$0	\$0	\$0	
5200	Travel & Conferences (Mileage)	\$55,341	\$83,848	\$59,238	(\$24,610)	
5300	Dues & Memberships	\$38,509	\$36,449	\$33,703	(\$2,746)	
5400	Insurance	\$241,431	\$226,949	\$225,278	(\$1,671)	
5500	Utilities	\$864,700	\$832,169	\$815,939	(\$16,230)	
5600	Rentals, Leases & Repairs	\$181,721	\$182,943	\$160,355	(\$22,588)	
5700	Direct Cost Transfers	(\$400)	(\$1,593)	(\$921)	\$672	
5801	Actuarial Study	\$10,000	\$0	\$0	\$0	
5803	Advertising	\$8,600	\$8,855	\$9,404	\$549	
5807	Architectural Fees	\$0	\$0	\$0	\$0	
5809	Audit Fees	\$29,500	\$49,000	\$48,091	(\$909)	
5811	Bank Fees	\$500	\$500	\$389	(\$111)	
5814	Election Expense	\$30,000	\$0	\$0	\$0	
5815	Employment Costs	\$3,000	\$2,775	\$1,143	(\$1,632)	
5820	Field Trips	\$11,482	\$18,514	\$16,565	(\$1,949)	

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

Unaudited Actuals		UNRESTRICTED				Comments
		Adopted Budget 15-16 6/24/2015 (A)	Budget Rev #4 14-15 6/24/2015 (B)	Unaudited Actuals 14-15 9/8/2015 (C)	Variance (C) - (B) (D)	
EXPENDITURES (continued)						
5821	Fingerprinting	\$100	\$100	\$92	(\$8)	
5823	Inspections	\$0	\$0	\$0	\$0	
5824	Interest Expense	\$0	\$0	\$0	\$0	
5826	Settlement Agreements	\$0	\$0	\$0	\$0	
5829	Legal Service	\$103,500	\$118,500	\$99,032	(\$19,468)	
5833	NPS Contracts (Spec Ed)	\$0	\$0	\$0	\$0	
5834	Mental Health - Residential	\$0	\$0	\$0	\$0	
5835	NPA Contracts (Spec Ed)	\$0	\$0	\$0	\$0	
5836	Mental Health Service contracts	\$0	\$0	\$0	\$0	
5837	Other Consultants	\$0	\$0	\$0	\$0	
5839	Other Fees	\$32,454	\$31,808	\$33,779	\$1,971	
5840	Other Contract Services	\$349,246	\$341,287	\$313,164	(\$28,123)	
5841	Outside Printing	\$61,745	\$62,055	\$45,322	(\$16,733)	
5849	Professional Consulting Services	\$72,000	\$99,762	\$95,356	(\$4,406)	
5851	TB Testing	\$750	\$350	\$160	(\$190)	
5854	Repayment of Apportionment	\$0	\$0	\$0	\$0	
5855	Division of State Architect	\$0	\$0	\$0	\$0	
5860	Other Services	\$62,100	\$62,511	\$59,232	(\$3,279)	
5900	Telephone/Communications	\$190,825	\$185,825	\$203,644	\$17,819	
5960	Postage	\$30,037	\$29,897	\$26,813	(\$3,084)	
Total Svcs & Other Operating Exp		\$2,377,141	\$2,372,504	\$2,245,778	(\$126,726)	
Capital Outlay						
6100	Land Improvements	\$0	\$0	\$0	\$0	
6200	Building Improvements	\$0	\$15,805	\$15,337	(\$468)	
6400	Capital Equipment	\$0	\$185,759	\$158,147	(\$27,612)	Final IT Equipment upgrades
6500	Capital Equipment Replace	\$50,000	\$126,186	\$90,602	(\$35,584)	1 Vehicle not received until Jul 15
Total Capital Outlay		\$50,000	\$327,750	\$264,086	(\$63,664)	
Indirect/Direct Cost						
7141	Other Tuition, ExCost/PmtDist	\$0	\$0	\$0	\$0	
7142	Other Tuition-Excess Cost to COE	\$0	\$0	\$25,082	\$25,082	MCOE Alt Ed Transfer
7212	Tsf of Pass-thru Revenues COE	\$0	\$0	\$0	\$0	
7310	Indirect Cost GF	(\$153,580)	(\$180,735)	(\$159,183)	\$21,552	Indirect rate @ 6.33%
7350	Indirect Cost - InterFund	(\$39,449)	(\$39,449)	(\$33,702)	\$5,747	Indirect rate FD 13 @ 5.31%
7370	Direct Support Cost Inter Fund	\$0	\$0	\$0	\$0	
Total Indirect		(\$193,029)	(\$220,184)	(\$167,803)	\$52,381	
TOTAL EXPENDITURES		\$21,271,576	\$20,419,733	\$19,834,215	(\$585,518)	
OTHER FINANCING USES						
7438	Debt Service - Principal	\$0	\$130	\$109	(\$21)	Per amortization schedules
7439	Debt Service - Interest	\$0	\$3,895	\$3,340	(\$555)	Per amortization schedules
7615	Transfer to Def Maintenance	\$0	\$0	\$0	\$0	
7619	All Other Inter-Fd Transfers	\$0	\$0	\$0	\$0	
Total Financing Uses:		\$0	\$4,025	\$3,449	(\$576)	
TOTAL EXPENDITURES & OTHER USES		\$21,271,576	\$20,423,758	\$19,837,664	(\$586,094)	
EXCESS OF REVENUES OVER EXPENSE		(\$509,759)	(\$1,345,844)	(\$688,644)	\$657,000	

SAN RAFAEL HIGH SCHOOL DISTRICT 74

GENERAL FUND 01

FISCAL YEAR 2014-15

Unaudited Actuals

	UNRESTRICTED				Comments
	Adopted Budget 15-16 6/24/2015 (A)	Budget Rev #4 14-15 6/24/2015 (B)	Unaudited Actuals 14-15 9/8/2015 (C)	Variance (C) - (B) (D)	
COMPONENTS OF END FUND BALANCE					
NON-SPENDABLE:					
Revolving Cash	\$5,500	\$5,500	\$5,600	\$100	
Stores Inventory	\$0	\$0	\$0	\$0	
Prepaid Expenditures	\$0	\$0	\$0	\$0	
RESTRICTED	\$0	\$0	\$0	\$0	
COMMITTED	\$0	\$0	\$0	\$0	
ASSIGNED					
Board Designated:					
Local Site Donations Carryover	\$0	\$0	\$76,310	\$76,310	
Cash Flow Contingency	\$1,100,000	\$1,100,000	\$1,100,000	\$0	
Contingency CCSS/SBAC	\$0	\$550,000	\$550,000	\$0	
	\$0	\$0	\$0	\$0	
UNASSIGNED					
Reserve for Economic Uncertainties	\$3,199,365	\$3,176,302	\$2,974,274	(\$202,028)	10% Reserve
Available	\$2,010,728	\$1,336,550	\$2,119,168	\$782,618	
TOTAL ENDING FUND BALANCE:	\$6,315,593	\$6,168,352	\$6,825,352	\$657,000	\$1 variance due to rounding

Note: \$1 variances due to rounding.

SAN RAFAEL HIGH SCHOOL DISTRICT 74

GENERAL FUND 01

FISCAL YEAR 2014-15

Unaudited Actuals

	RESTRICTED				Comments
	Adopted Budget 15-16 6/24/2015 (A)	Budget Rev #4 14-15 6/24/2015 (B)	Unaudited Actuals 14-15 9/8/2015 (C)	Variance (C) - (B) (D)	
	2269	2213	2293	80	
BEGINNING FUND BALANCE:	\$1,364,428	\$1,601,598	\$1,601,598	\$0	
REVENUES					
Local Control Funding Formula (LCFF)					
8011 State Aid	\$0	\$0	\$0	\$0	
8012 Education Protection Account	\$0	\$0	\$0	\$0	
8019 State Aid - Prior Year	\$0	\$0	\$0	\$0	
8021 Homeowners Exemptions	\$0	\$0	\$0	\$0	
8029 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	
8041 Secured	\$0	\$0	\$0	\$0	
8042 Unsecured	\$0	\$0	\$0	\$0	
8043 Prior Year Taxes	\$0	\$0	\$0	\$0	
8044 Supplemental	\$0	\$0	\$0	\$0	
8045 ERAF	\$0	\$0	\$0	\$0	
8046 SERAF	\$0	\$0	\$0	\$0	
8047 Community Redevelopment Funds	\$0	\$0	\$0	\$0	
8082 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	
8083 Less: Non-RL (50%) Adj.	\$0	\$0	\$0	\$0	
8091 Revenue Limit Transfers	\$0	\$0	\$0	\$0	
8092 PERS RLR	\$0	\$0	\$0	\$0	
Total LCFF	\$0	\$0	\$0	\$0	
Federal Revenues					
8181 Spec Ed Entitlement (IDEA)	\$415,863	\$419,569	\$419,569	\$0	
8182 Spec Ed Discretionary Grant	\$36,048	\$35,116	\$24,304	(\$10,812)	Fed Mental Health Def Rev.
8287 Pass-thru Revenues from Fed	\$6,000	\$6,000	\$6,000	\$0	
8290 All Other Federal Revenue	\$387,652	\$484,169	\$304,946	(\$179,223)	Deferred Revenue
Total Federal Revenues	\$845,563	\$944,854	\$754,819	(\$190,035)	
State Revenues					
8311 State Revenues	\$0	\$0	\$0	\$0	
8319 PY State Revenues	\$0	\$0	\$0	\$0	
8434 K-3 CSR	\$0	\$0	\$0	\$0	
8550 Mandated Cost Reimbursements	\$0	\$0	\$0	\$0	
8560 Lottery (Prop 20)	\$87,852	\$84,847	\$90,120	\$5,273	Final 4th Qtr Est.
8590 All Other State Revenues	\$129,072	\$131,609	\$133,671	\$2,062	Final State Mental Health
Total State Revenues	\$216,924	\$216,456	\$223,791	\$7,335	
Local Revenues					
8621 Parcel Tax	\$2,865,000	\$2,700,000	\$2,676,781	(\$23,219)	5% COLA
8625 Community Redevelopment Funds	\$0	\$0	\$0	\$0	
8660 Interest Earnings	\$0	\$0	\$0	\$0	
8677 Interagency Services Between LEAs	\$0	\$0	\$0	\$0	
8689 All Other Fees & Contracts	\$0	\$0	\$0	\$0	
8691 Plus: Misc Non-RL (50%) Adj	\$0	\$0	\$0	\$0	
8699 Other Local Revenues	\$387,653	\$251,675	\$348,577	\$96,902	Local Site Donations
8710 Tuition	\$0	\$0	\$0	\$0	
8792 Transfer of Apportionment from COE	\$1,217,869	\$1,173,204	\$1,165,917	(\$7,287)	Special Education NPS/LCI
Total Local Revenues	\$4,470,522	\$4,124,879	\$4,191,275	\$66,396	
TOTAL REVENUES	\$5,533,009	\$5,286,189	\$5,169,885	(\$116,304)	
OTHER FINANCING SOURCES					
8919 All Other Interfund Transfers In	\$0	\$0	\$0	\$0	
8972 Proceeds from Capital Leases	\$0	\$0	\$0	\$0	
8980 Contributions to Restricted Prgs	\$5,087,068	\$4,553,478	\$4,498,024	(\$55,454)	Special Education Contribution
8998 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	\$0	
Total Other Financing Sources	\$5,087,068	\$4,553,478	\$4,498,024	(\$55,454)	
TOTAL REVENUES & OTHER SOURCES	\$10,620,077	\$9,839,667	\$9,667,909	(\$171,758)	

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

Unaudited Actuals		RESTRICTED				Comments
		Adopted Budget 15-16 6/24/2015 (A)	Budget Rev #4 14-15 6/24/2015 (B)	Unaudited Actuals 14-15 9/8/2015 (C)	Variance (C) - (B) (D)	
EXPENDITURES						
Certificated Salaries						
1100	Certificated Instructional	\$2,249,302	\$2,343,984	\$2,336,641	(\$7,343)	
1200	Certificated Support	\$1,083,389	\$1,068,327	\$1,066,029	(\$2,298)	
1300	Administrative	\$214,241	\$195,146	\$205,470	\$10,324	
1900	Other Certificated	\$0	\$9,000	\$8,380	(\$620)	
Total Certificated Salaries		\$3,546,932	\$3,616,457	\$3,616,520	\$63	
Classified Salaries						
2100	Instructional Assist	\$372,407	\$330,273	\$304,336	(\$25,937)	Open Positionins
2200	Classified Support	\$711,865	\$636,888	\$618,132	(\$18,756)	Open Positionins
2300	Administrative	\$147,502	\$146,652	\$146,736	\$84	
2400	Clerical Salaries	\$123,577	\$101,500	\$96,305	(\$5,195)	
2900	Other Classified	\$107,000	\$111,428	\$88,887	(\$22,541)	Open Positionins
Total Classified Salaries		\$1,462,351	\$1,326,741	\$1,254,396	(\$72,345)	
Employee Benefits						
3100	STRS	\$395,202	\$327,843	\$325,741	(\$2,102)	
3200	PERS	\$169,668	\$146,084	\$137,054	(\$9,030)	
3300	OASDI/Medicare	\$164,233	\$154,905	\$144,115	(\$10,790)	
3400	Health & Welfare	\$715,800	\$639,393	\$611,784	(\$27,609)	
3500	State Unemployment Ins	\$2,728	\$2,667	\$2,443	(\$224)	
3600	Workers Comp	\$102,669	\$99,974	\$98,235	(\$1,739)	
3700	Retiree Benefits	\$0	\$0	\$0	\$0	
3800	PERS RLR	\$0	\$0	\$0	\$0	
3900	Cash In Lieu/Other	\$15,000	\$14,100	\$13,380	(\$720)	
Total Employee Benefits		\$1,565,300	\$1,384,966	\$1,332,752	(\$52,214)	
Materials & Supplies						
4100	Approved Textbooks & Core Curr	\$122,852	\$114,658	\$84,109	(\$30,549)	
4200	Books & Reference Materials	\$9,626	\$22,682	\$13,840	(\$8,842)	
4300	Materials & Supplies	\$390,014	\$1,071,294	\$295,692	(\$775,602)	Site/Department carryover
4400	Non-Capital Furniture & Equip	\$245,358	\$299,824	\$238,071	(\$61,753)	
Total Materials & Supplies		\$767,850	\$1,508,458	\$631,712	(\$876,746)	
Services & Other Operating Exp						
5100	Sub-Agreements over \$25K	\$675,871	\$642,908	\$502,337	(\$140,571)	Special Ed
5200	Travel & Conferences (Mileage)	\$13,538	\$13,871	\$7,474	(\$6,397)	
5300	Dues & Memberships	\$0	\$0	\$0	\$0	
5400	Insurance	\$0	\$0	\$0	\$0	
5500	Utilities	\$1,500	\$1,500	\$880	(\$620)	
5600	Rentals, Leases & Repairs	\$89,958	\$88,239	\$47,801	(\$40,438)	
5700	Direct Cost Transfers	\$200	\$1,393	\$921	(\$472)	
5801	Actuarial Study	\$0	\$0	\$0	\$0	
5803	Advertising	\$0	\$0	\$0	\$0	
5807	Architectural Fees	\$0	\$0	\$0	\$0	
5809	Audit Fees	\$0	\$0	\$0	\$0	
5811	Bank Fees	\$0	\$0	\$0	\$0	
5814	Election Expense	\$0	\$0	\$0	\$0	
5815	Employment Costs	\$0	\$0	\$0	\$0	
5819	Field Trips	\$204	\$6,433	\$4,685	(\$1,748)	

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

Unaudited Actuals		RESTRICTED				Comments
		Adopted Budget 15-16 6/24/2015 (A)	Budget Rev #4 14-15 6/24/2015 (B)	Unaudited Actuals 14-15 9/8/2015 (C)	Variance (C) - (B) (D)	
EXPENDITURES (continued)						
5821	Fingerprinting	\$0	\$0	\$0	\$0	
5823	Inspections	\$49,241	\$47,382	\$42,783	(\$4,599)	
5824	Interst Expense	\$0	\$0	\$0	\$0	
5826	Settlement Agreement	\$0	\$0	\$0	\$0	
5829	Legal Service	\$40,000	\$87,819	\$116,996	\$29,177	Special Ed
5833	NPS Contracts (Spec Ed)	\$618,887	\$557,073	\$565,419	\$8,346	Special Ed
5834	Mental Health - Residential	\$0	\$0	\$0	\$0	
5835	NPA Contracts (Spec Ed)	\$169,625	\$204,745	\$174,096	(\$30,649)	Special Ed
5836	Mental Health Service contracts	\$22,082	\$21,587	\$10,767	(\$10,820)	Special Ed
5837	Other Consultants	\$0	\$0	\$0	\$0	
5839	Other Fees	\$41,290	\$38,584	\$32,456	(\$6,128)	
5840	Other Contract Services	\$235,522	\$379,654	\$306,426	(\$73,228)	RRM contracts
5841	Outside Printing	\$0	\$0	\$0	\$0	
5849	Professional Consulting Services	\$42,000	\$149,564	\$128,888	(\$20,676)	Various Grant funded
5851	TB Testing	\$0	\$0	\$0	\$0	
5854	Repayment of Apportionment	\$0	\$3,000	\$3,000	\$0	
5855	Division of State Architect	\$0	\$0	\$0	\$0	
5860	Other Services	\$539,200	\$329,744	\$284,000	(\$45,744)	Special Ed Transportation
5900	Telephone/Communications	\$10,000	\$10,000	\$1,246	(\$8,754)	
5960	Postage	\$220	\$170	\$212	\$42	
Total Svcs & Other Operating Exp		\$2,549,338	\$2,583,666	\$2,230,387	(\$353,279)	
Capital Outlay						
6100	Land Improvements	\$0	\$0	\$0	\$0	
6200	Building Improvements	\$0	\$0	\$0	\$0	
6400	Capital Equipment	\$0	\$20,587	\$12,121	(\$8,466)	
6500	Capital Equipment Replace	\$0	\$0	\$0	\$0	
Total Capital Outlay		\$0	\$20,587	\$12,121	(\$8,466)	
Indirect/Direct Cost						
7141	Other Tuition, ExCost/PmtDist	\$0	\$0	\$0	\$0	
7142	Other Tuition-Excess Cost to COE	\$637,745	\$561,814	\$512,204	(\$49,610)	Excess Cost billback from MCOE
7212	Tsf of Pass-thru Revenues COE	\$6,000	\$6,000	\$6,000	\$0	
7310	Indirect Cost GF	\$153,580	\$180,735	\$159,183	(\$21,552)	
7350	Indirect Cost - InterFund	\$0	\$0	\$0	\$0	
7370	Direct Support Cost Inter Fund	\$0	\$0	\$0	\$0	
Total Indirect		\$797,325	\$748,549	\$677,387	(\$71,162)	
OTHER FINANCING USES						
7438	Debt Service - Interest	\$1,385	\$496	\$496	\$0	Per amortization schedule
7439	Debt Service - Principle	\$31,596	\$9,345	\$9,308	(\$37)	Per amortization schedule
7615	Transfer to Def Maintenance	\$0	\$0	\$0	\$0	
7619	All Other Inter-Fd Transfers	\$0	\$140,000	\$140,000	\$0	RRM Tsf to Fund 14
Total Financing Uses:		\$32,981	\$149,841	\$149,804	(\$37)	
TOTAL EXPENDITURES & OTHER USES		\$10,722,077	\$11,339,265	\$9,905,079	(\$1,434,186)	
EXCESS OF REVENUES OVER EXPENSE		(\$102,000)	(\$1,499,598)	(\$237,170)	\$1,262,428	

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

Unaudited Actuals	RESTRICTED				Comments
	Adopted Budget 15-16 6/24/2015 (A)	Budget Rev #4 14-15 6/24/2015 (B)	Unaudited Actuals 14-15 9/8/2015 (C)	Variance (C) - (B) (D)	
COMPONENTS OF END FUND BALANCE					
NON-SPENDABLE:					
Revolving Cash	\$0	\$0	\$0	\$0	
Stores Inventory	\$0	\$0	\$0	\$0	
Prepaid Expenditures	\$0	\$0	\$0	\$0	
RESTRICTED	\$1,262,428	\$102,000	\$1,364,428	\$1,262,428	
COMMITTED	\$0	\$0	\$0	\$0	
ASSIGNED					
Board Designated:					
Local Site Donations Carryover	\$0	\$0	\$0	\$0	
Cash Flow Contingency	\$0	\$0	\$0	\$0	
Contingency CCSS/SBAC	\$0	\$0	\$0	\$0	
	\$0	\$0	\$0	\$0	
UNASSIGNED					
Reserve for Economic Uncertainties	\$0	\$0	\$0	\$0	
Available	\$0	\$0	\$0	\$0	
TOTAL ENDING FUND BALANCE:	\$1,262,428	\$102,000	\$1,364,428	\$1,262,428	\$1 variance due to rounding

Note: \$1 variances due to rounding.

SAN RAFAEL HIGH SCHOOL DISTRICT 74

GENERAL FUND 01

FISCAL YEAR 2014-15

Unaudited Actuals

	UNRESTRICTED/RESTRICTED				Comments
	Adopted Budget 15-16 6/24/2015 (A)	Budget Rev #4 14-15 6/24/2015 (B)	Unaudited Actuals 14-15 9/8/2015 (C)	Variance (C) - (B) (D)	
Average Daily Attendance (ADA)	2269	2213	2293	80	Including MCOE ADA
BEGINNING FUND BALANCE:	\$8,189,780	\$9,115,594	\$9,115,594	\$0	
REVENUES					
Local Control Funding Formula (LCFF)					
8011 State Aid	\$390,000	\$394,800	\$416,299	\$21,499	
8012 Education Protection Account	\$453,756	\$440,564	\$460,076	\$19,512	
8019 State Aid - Prior Year	\$25,000	\$30,000	\$7,955	(\$22,045)	
8021 Homeowners Exemptions	\$125,000	\$125,496	\$125,496	\$0	
8029 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	
8041 Secured	\$21,994,000	\$20,748,978	\$20,719,813	(\$29,165)	
8042 Unsecured	\$450,000	\$449,743	\$449,743	\$0	
8043 Prior Year Taxes	\$17,000	\$32,881	\$32,881	\$0	
8044 Supplemental	\$0	\$0	\$0	\$0	
8045 ERAF	\$0	\$0	\$0	\$0	
8046 SERAF	\$0	\$0	\$0	\$0	
8047 Community Redevelopment Funds	\$100,000	\$181,069	\$224,061	\$42,992	
8082 Other In-Lieu Taxes	\$0	\$5,245	\$5,245	\$0	
8083 Revenue Limit Transfers	\$0	(\$2,623)	(\$2,623)	\$0	
8091 PERS RLR	\$0	\$0	\$0	\$0	
8092 Pers Reduction Transfer	\$0	\$0	\$0	\$0	
Total LCFF:	\$23,554,756	\$22,406,153	\$22,438,946	\$32,793	
Federal Revenues					
8181 Spec Ed Entitlement (IDEA)	\$415,863	\$419,569	\$419,569	\$0	
8182 Spec Ed Discretionary Grant	\$36,048	\$35,116	\$24,304	(\$10,812)	
8287 Pass-thru Revenues Fed Sources	\$6,000	\$6,000	\$6,000	\$0	
8290 All Other Federal Revenue	\$387,652	\$490,015	\$310,792	(\$179,223)	
Total Federal Revenues	\$845,563	\$950,700	\$760,665	(\$190,035)	
State Revenues					
8311 State Revenues	\$0	\$0	\$0	\$0	
8319 PY State Revenues	\$0	\$0	(\$3)	(\$3)	
8434 K-3 CSR	\$0	\$0	\$0	\$0	
8550 Mandated Cost Reimbursements	\$118,745	\$260,538	\$260,538	\$0	
8560 Lottery (Non-Prop 20)	\$401,236	\$382,948	\$406,178	\$23,230	
8590 All Other State Revenues	\$1,479,072	\$132,147	\$140,549	\$8,402	
Total State Revenues	\$1,999,053	\$775,633	\$807,262	\$31,629	
Local Revenues					
8621 Parcel Tax	\$2,865,000	\$2,700,000	\$2,676,781	(\$23,219)	
8625 Community Redevelopment Fund	\$179,000	\$179,000	\$179,000	\$0	
8660 Interest Earnings	\$15,000	\$15,000	\$16,031	\$1,031	
8677 Interagency Services Between LE	\$0	\$0	\$0	\$0	
8689 All Other Fees & Contracts	\$0	\$0	\$0	\$0	
8691 Plus: Misc Non-RL (50%) Adj.	\$0	\$2,623	\$2,623	\$0	
8699 Other Local Revenues	\$634,653	\$560,377	\$614,615	\$54,238	
8710 Tuition	\$36,000	\$24,000	\$24,000	\$0	
8792 Transfer of Apportionment from C	\$1,217,869	\$1,173,204	\$1,165,917	(\$7,287)	
Total Local Revenues	\$4,947,522	\$4,654,204	\$4,678,967	\$24,763	
TOTAL REVENUES	\$31,346,894	\$28,786,690	\$28,685,840	(\$100,850)	
OTHER FINANCING SOURCES					
8919 All Other Interfund Transfers In	\$35,000	\$35,000	\$35,000	\$0	
8972 Proceeds from Capital Leases	\$0	\$96,091	\$96,089	(\$2)	
8980 Contributions to Restricted Prgs	\$0	\$0	\$0	\$0	
8998 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	\$0	
Total Other Financing Sources	\$35,000	\$131,091	\$131,089	(\$2)	
TOTAL REVENUES & OTHER SOURCES	\$31,381,894	\$28,917,781	\$28,816,929	(\$100,852)	

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

FISCAL YEAR 2014-15		UNRESTRICTED/RESTRICTED				Comments
		Adopted Budget 15-16 6/24/2015 (A)	Budget Rev #4 14-15 6/24/2015 (B)	Unaudited Actuals 14-15 9/8/2015 (C)	Variance (C) - (B) (D)	
Unaudited Actuals						
EXPENDITURES						
Certificated Salaries						
1100	Certificated Instructional	\$11,123,269	\$11,041,346	\$10,979,654	(\$61,692)	
1200	Certificated Support	\$1,175,185	\$1,152,057	\$1,148,380	(\$3,677)	
1300	Administrative	\$1,881,468	\$1,730,430	\$1,737,798	\$7,368	
1900	Other Certificated	\$182,520	\$72,725	\$62,142	(\$10,583)	
Total Certificated Salaries		\$14,362,442	\$13,996,558	\$13,927,974	(\$68,584)	
Classified Salaries						
2100	Instructional Assist	\$512,907	\$460,373	\$435,970	(\$24,403)	
2200	Classified Support	\$1,706,533	\$1,616,408	\$1,575,656	(\$40,752)	
2300	Administrative	\$553,553	\$529,068	\$522,486	(\$6,582)	
2400	Clerical Salaries	\$1,423,068	\$1,364,853	\$1,326,656	(\$38,197)	
2900	Other Classified	\$154,000	\$158,009	\$132,102	(\$25,907)	
Total Classified Salaries		\$4,350,061	\$4,128,711	\$3,992,870	(\$135,841)	
Employee Benefits						
3100	STRS	\$1,560,300	\$1,226,423	\$1,213,740	(\$12,683)	
3200	PERS	\$505,182	\$467,853	\$431,858	(\$35,995)	
3300	OASDI/Medicare	\$554,377	\$532,761	\$502,633	(\$30,128)	
3400	Health & Welfare	\$2,626,500	\$2,423,113	\$2,372,485	(\$50,628)	
3500	State Unemployment Ins	\$9,936	\$9,519	\$9,007	(\$512)	
3600	Workers Comp	\$380,384	\$366,117	\$362,205	(\$3,912)	
3700	Retiree Benefits	\$160,191	\$154,063	\$134,674	(\$19,389)	
3800	PERS RLR	\$0	\$0	\$0	\$0	
3900	Cash In Lieu/Other	\$82,920	\$86,920	\$86,820	(\$100)	
Total Employee Benefits		\$5,879,790	\$5,266,769	\$5,113,422	(\$153,347)	
Materials & Supplies						
4100	Approved Textbooks & Core Curr	\$334,852	\$115,120	\$84,109	(\$31,011)	
4200	Books & Reference Materials	\$16,698	\$30,000	\$20,983	(\$9,017)	
4300	Materials & Supplies	\$1,045,096	\$1,797,198	\$829,696	(\$967,502)	
4400	Non-Capital Furniture & Equip	\$390,958	\$441,929	\$358,480	(\$83,449)	
Total Materials & Supplies		\$1,787,604	\$2,384,247	\$1,293,268	(\$1,090,979)	
Services & Other Operating Exp						
5100	Sub-Agreements over \$25K	\$675,871	\$642,908	\$502,337	(\$140,571)	
5200	Travel & Conferences (Mileage)	\$68,879	\$97,719	\$66,712	(\$31,007)	
5300	Dues & Memberships	\$38,509	\$36,449	\$33,703	(\$2,746)	
5400	Insurance	\$241,431	\$226,949	\$225,278	(\$1,671)	
5500	Utilities	\$866,200	\$833,669	\$816,819	(\$16,850)	
5600	Rentals, Leases & Repairs	\$271,679	\$271,182	\$208,156	(\$63,026)	
5700	Direct Cost Transfer	(\$200)	(\$200)	\$0	\$200	
5801	Actuarial Study	\$10,000	\$0	\$0	\$0	
5803	Advertising	\$8,600	\$8,855	\$9,404	\$549	
5807	Architectural Fees	\$0	\$0	\$0	\$0	
5809	Audit Fees	\$29,500	\$49,000	\$48,091	(\$909)	
5811	Bank Fees	\$500	\$500	\$389	(\$111)	
5814	Election Expense	\$30,000	\$0	\$0	\$0	
5815	Employment Costs	\$3,000	\$2,775	\$1,143	(\$1,632)	
5819	Field Trips	\$11,686	\$24,947	\$21,250	(\$3,697)	

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

Unaudited Actuals		UNRESTRICTED/RESTRICTED				Comments
		Adopted Budget 15-16 6/24/2015 (A)	Budget Rev #4 14-15 6/24/2015 (B)	Unaudited Actuals 14-15 9/8/2015 (C)	Variance (C) - (B) (D)	
EXPENDITURES (continued)						
5821	Fingerprinting	\$100	\$100	\$92	(\$8)	
5823	Inspections	\$49,241	\$47,382	\$42,783	(\$4,599)	
5824	Interest Expense	\$0	\$0	\$0	\$0	
5826	Settlement Agreements	\$0	\$0	\$0	\$0	
5829	Legal Service	\$143,500	\$206,319	\$216,028	\$9,709	
5833	NPS Contracts (Spec Ed)	\$618,887	\$557,073	\$565,419	\$8,346	
5834	Mental Health - Residential	\$0	\$0	\$0	\$0	
5835	NPA Contracts (Spec Ed)	\$169,625	\$204,745	\$174,096	(\$30,649)	
5836	Mental Health Service contracts	\$22,082	\$21,587	\$10,767	(\$10,820)	
5837	Other Consultants	\$0	\$0	\$0	\$0	
5839	Other Fees	\$73,744	\$70,392	\$66,235	(\$4,157)	
5840	Other Contract Services	\$584,768	\$720,941	\$619,590	(\$101,351)	
5841	Outside Printing	\$61,745	\$62,055	\$45,322	(\$16,733)	
5849	Professional Consulting Services	\$114,000	\$249,326	\$224,244	(\$25,082)	
5851	TB Testing	\$750	\$350	\$160	(\$190)	
5854	Repayment of Apportionment	\$0	\$3,000	\$3,000	\$0	
5855	Division of State Architect	\$0	\$0	\$0	\$0	
5860	Other Services	\$601,300	\$392,255	\$343,232	(\$49,023)	
5900	Telephone/Communications	\$200,825	\$195,825	\$204,890	\$9,065	
5960	Postage	\$30,257	\$30,067	\$27,025	(\$3,042)	
Total Svcs & Other Operating Exp		\$4,926,479	\$4,956,170	\$4,476,165	(\$480,005)	
Capital Outlay						
6100	Land Improvements	\$0	\$0	\$0	\$0	
6200	Building Improvements	\$0	\$15,805	\$15,337	(\$468)	
6400	Capital Equipment	\$0	\$206,346	\$170,268	(\$36,078)	
6500	Capital Equipment Replace	\$50,000	\$126,186	\$90,602	(\$35,584)	
Total Capital Outlay		\$50,000	\$348,337	\$276,207	(\$72,130)	
Indirect/Direct Cost						
7141	Other Tuition, ExCost/PmtDist	\$0	\$0	\$0	\$0	
7142	Other Tuition-Excess Cost to COE	\$637,745	\$561,814	\$537,286	(\$24,528)	
7212	Tsf of Pass-thru Revenues COE	\$6,000	\$6,000	\$6,000	\$0	
7310	Indirect Cost GF	\$0	\$0	\$0	\$0	
7350	Indirect Cost - InterFund	(\$39,449)	(\$39,449)	(\$33,702)	\$5,747	
7370	Direct Support Cost Inter Fund	\$0	\$0	\$0	\$0	
Total Indirect		\$604,296	\$528,365	\$509,584	(\$18,781)	
TOTAL EXPENDITURES		\$31,960,672	\$31,609,157	\$29,589,490	(\$2,019,667)	
OTHER FINANCING USES						
7438	Debt Service - Principal	\$1,385	\$626	\$605	(\$21)	
7439	Debt Service - Interest	\$31,596	\$13,240	\$12,648	(\$592)	
7615	Transfer to Def Maintenance	\$0	\$0	\$0	\$0	
7619	All Other Inter-Fd Transfers	\$0	\$140,000	\$140,000	\$0	
Total Financing Uses:		\$32,981	\$153,866	\$153,253	(\$613)	
TOTAL EXPENDITURES & OTHER USES		\$31,993,653	\$31,763,023	\$29,742,743	(\$2,020,280)	
EXCESS OF REVENUES OVER EXPENSE		(\$611,759)	(\$2,845,242)	(\$925,814)	\$1,919,428	

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

Unaudited Actuals

	UNRESTRICTED/RESTRICTED				Comments
	Adopted Budget 15-16 6/24/2015 (A)	Budget Rev #4 14-15 6/24/2015 (B)	Unaudited Actuals 14-15 9/8/2015 (C)	Variance (C) - (B) (D)	
COMPONENTS OF END FUND BALANCE					
NON-SPENDABLE:					
Revolving Cash	\$5,500	\$5,500	\$5,600	\$100	
Stores Inventory	\$0	\$0	\$0	\$0	
Prepaid Expenditures	\$0	\$0	\$0	\$0	
RESTRICTED	\$1,262,428	\$102,000	\$1,364,428	\$1,262,428	
COMMITTED	\$0	\$0	\$0	\$0	
ASSIGNED					
Board Designated:					
Local Site Donations Carryover	\$0	\$0	\$76,310	\$76,310	
Cash Flow Contingency	\$1,100,000	\$1,100,000	\$1,100,000	\$0	
Contingency CCSS/SBAC	\$0	\$550,000	\$550,000	\$0	
UNASSIGNED					
Reserve for Economic Uncertainties	\$3,199,365	\$3,176,302	\$2,974,274	(\$202,028)	10% Reserves
Available	\$2,010,728	\$1,336,550	\$2,119,168	\$782,618	
TOTAL ENDING FUND BALANCE:	\$7,578,021	\$6,270,352	\$8,189,780	\$1,919,428	\$1 variance due to rounding

Note: \$1 variances due to rounding.