

SAN RAFAEL HIGH SCHOOL DISTRICT 74
GENERAL FUND 01
FISCAL YEAR 2015-16
BUDGET REVISION #2
SECOND INTERIM REPORT

	UNRESTRICTED				Comments
	Adopted Budget 15-16 6/24/2015 (A)	BUDGET REVISION #1 12/14/2015 (B)	BUDGET REVISION #2 12/15/2015 (C)	Variance (C) - (B) (D)	
	2269	2293	2344	51	Estimated 2015-16 P-2 ADA
BEGINNING FUND BALANCE:	\$6,825,352	\$6,825,352	\$6,825,352	\$0	
REVENUES					
Revenue Limit					
8011 State Aid	\$390,000	\$390,000	\$449,000	\$59,000	District of Choice adj per ADA
8012 Education Protection Account	\$453,756	\$458,644	\$451,132	(\$7,512)	Adjust Prop 30 per ADA Est.
8019 State Aid - Prior Year	\$25,000	\$25,000	\$25,000	\$0	
8021 Homeowners Exemptions	\$125,000	\$121,664	\$121,664	\$0	
8029 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	
8041 Secured	\$21,994,000	\$22,078,618	\$22,078,618	\$0	
8042 Unsecured	\$450,000	\$434,540	\$434,540	\$0	
8043 Prior Year Taxes	\$17,000	\$32,881	\$32,881	\$0	
8044 Supplemental	\$0	\$0	\$0	\$0	
8045 ERAF	\$0	\$0	\$0	\$0	
8047 Community Redevelopment Funds	\$100,000	\$224,061	\$224,061	\$0	
8082 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	
8089 Less: Non-RL	\$0	\$0	\$0	\$0	
8091 Revenue Limit Transfers	\$0	\$0	\$0	\$0	
8092 PERS RLR	\$0	\$0	\$0	\$0	
Total Revenue Limit	\$23,554,756	\$23,765,408	\$23,816,896	\$51,488	
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	\$0	\$8,077	\$8,077	Per current estimates
Total Federal Revenues	\$0	\$0	\$8,077	\$8,077	
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	\$118,745	\$118,745	\$1,308,431	\$1,189,686	One-time State Rev < 8590
8560 Lottery (Non-Prop 20)	\$313,384	\$327,920	\$327,920	\$0	
8590 All Other State Revenues	\$1,350,000	\$1,192,099	\$2,413	(\$1,189,686)	Tsf One-time State Rev > 8550
Total State Revenues	\$1,782,129	\$1,638,764	\$1,638,764	\$0	
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	\$15,000	\$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	\$247,000	\$226,413	\$265,627	\$39,214	Adj Local Donations & Reimburse.
8710 Tuition	\$36,000	\$36,000	\$36,000	\$0	
8792 Transfer of Apportionment from CO	\$0	\$0	\$0	\$0	
Total Local Revenues	\$477,000	\$456,413	\$495,627	\$39,214	
TOTAL REVENUES	\$25,813,885	\$25,860,585	\$25,959,364	\$98,779	
OTHER FINANCING SOURCES					
8919 All Other Interfund Transfers In	\$35,000	\$35,000	\$35,000	\$0	
8972 Proceeds from Capital Leases	\$0	\$0	\$0	\$0	
8980 Contributions to Restricted Prgs	(\$5,087,068)	(\$5,228,368)	(\$5,164,230)	\$64,138	Decrease Contribution Spec Ed.
8998 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	\$0	
Total Other Financing Sources	(\$5,052,068)	(\$5,193,368)	(\$5,129,230)	\$64,138	
TOTAL REVENUES & OTHER SOURCES	\$20,761,817	\$20,667,217	\$20,830,134	\$162,917	

SAN RAFAEL HIGH SCHOOL DISTRICT 74
GENERAL FUND 01
FISCAL YEAR 2015-16

BUDGET REVISION #2
SECOND INTERIM REPORT

EXPENDITURES

		UNRESTRICTED				Comments
		Adopted Budget 15-16 6/24/2015 (A)	BUDGET REVISION #1 12/14/2015 (B)	BUDGET REVISION #2 12/15/2015 (C)	Variance (C) - (B) (D)	
Certificated Salaries						
1100	Certificated Instructional	\$8,873,967	\$9,117,515	\$9,164,378	\$46,863	Add ELD/Newcomer sections
1200	Certificated Support	\$91,796	\$93,663	\$93,663	\$0	
1300	Administrative	\$1,667,227	\$1,593,165	\$1,608,742	\$15,577	Adj placement for Admin Staff
1900	Other Certificated	\$182,520	\$189,639	\$179,570	(\$10,069)	Per current estimates
Total Certificated Salaries		\$10,815,510	\$10,993,982	\$11,046,353	\$52,371	
Classified Salaries						
2100	Instructional Assist	\$140,500	\$140,500	\$140,500	\$0	
2200	Classified Support	\$994,668	\$1,004,763	\$1,002,729	(\$2,034)	Reconcile to Pos Control
2300	Administrative	\$406,051	\$400,781	\$400,781	\$0	
2400	Clerical Salaries	\$1,299,491	\$1,340,435	\$1,337,149	(\$3,286)	Reconcile to Pos Control
2900	Other Classified	\$47,000	\$63,560	\$65,260	\$1,700	Reconcile to Pos Control
Total Classified Salaries		\$2,887,710	\$2,950,039	\$2,946,419	(\$3,620)	
Employee Benefits						
3100	STRS	\$1,165,098	\$1,158,466	\$1,147,819	(\$10,647)	Adj for Adj Above
3200	PERS	\$335,514	\$338,588	\$336,792	(\$1,796)	Adj for Adj Above
3300	OASDI/Medicare	\$390,144	\$390,977	\$392,051	\$1,074	Adj for Adj Above
3400	Health & Welfare	\$1,910,700	\$1,938,567	\$1,915,250	(\$23,317)	Adj for staffing & open positions
3500	State Unemployment Ins	\$7,208	\$6,770	\$7,121	\$351	Adj for Adj Above
3600	Workers Comp	\$277,715	\$277,197	\$280,321	\$3,124	Adj for Adj Above
3700	Retiree Benefits	\$160,191	\$160,191	\$160,191	\$0	
3800	PERS RLR	\$0	\$0	\$0	\$0	
3900	Cash In Lieu/Other	\$67,920	\$71,520	\$69,020	(\$2,500)	Adj Employee Benefits for staffing
Total Employee Benefits		\$4,314,490	\$4,342,276	\$4,308,565	(\$33,711)	
Materials & Supplies						
4100	Approved Textbooks & Core Curr	\$212,000	\$212,000	\$212,000	\$0	
4200	Books & Reference Materials	\$7,072	\$8,302	\$10,808	\$2,506	Local site budgets
4300	Materials & Supplies	\$655,082	\$756,514	\$750,891	(\$5,623)	Per current estimates
4400	Non-Capital Furniture & Equip	\$145,600	\$150,819	\$159,762	\$8,943	Classroom furniture replace & growth
Total Materials & Supplies		\$1,019,754	\$1,127,635	\$1,133,461	\$5,826	
Services & Other Operating Exp						
5100	Sub-Agreements over \$25K	\$0	\$0	\$0	\$0	
5200	Travel & Conferences (Mileage)	\$55,341	\$75,674	\$84,076	\$8,402	Adj per current estimates
5300	Dues & Memberships	\$38,509	\$37,385	\$33,385	(\$4,000)	Adj per current estimates
5400	Insurance	\$241,431	\$238,079	\$236,079	(\$2,000)	Adj per insurance deductibles
5500	Utilities	\$864,700	\$902,170	\$903,170	\$1,000	Adj per current estimates
5600	Rentals, Leases & Repairs	\$181,721	\$183,954	\$183,271	(\$683)	Adj per current estimates
5700	Direct Cost Transfers	(\$400)	(\$400)	(\$400)	\$0	
5801	Actuarial Study	\$10,000	\$10,000	\$10,500	\$500	
5803	Advertising	\$8,600	\$8,600	\$10,600	\$2,000	
5807	Architectural Fees	\$0	\$0	\$0	\$0	
5809	Audit Fees	\$29,500	\$29,500	\$29,500	\$0	
5811	Bank Fees	\$500	\$500	\$500	\$0	
5814	Election Expense	\$30,000	\$30,000	\$113,568	\$83,568	Adj per G.O. Bond Election costs
5815	Employment Costs	\$3,000	\$3,000	\$3,000	\$0	
5819	Field Trips	\$11,482	\$19,309	\$29,830	\$10,521	Local Donations & site budgets

SAN RAFAEL HIGH SCHOOL DISTRICT 74
GENERAL FUND 01
FISCAL YEAR 2015-16

BUDGET REVISION #2
SECOND INTERIM REPORT

EXPENDITURES (continued)

		UNRESTRICTED				Comments
		Adopted	BUDGET	BUDGET	Variance	
		Budget 15-16 6/24/2015 (A)	REVISION #1 12/14/2015 (B)	REVISION #2 12/15/2015 (C)	(C) - (B) (D)	
5821	Fingerprinting	\$100	\$100	\$100	\$0	
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	\$100,000	\$105,000	\$5,000	Adj per current estimates
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	\$33,249	\$33,874	\$625	Adj per current estimates
5840	Other Contract Services	\$349,246	\$422,273	\$432,409	\$10,136	Temp Agency & Tree removal, etc
5841	Outside Printing	\$61,745	\$61,122	\$60,013	(\$1,109)	Adj per current estimates
5849	Professional Consulting Services	\$72,000	\$68,000	\$58,000	(\$10,000)	Transfer to 5840
5851	TB Testing	\$750	\$750	\$750	\$0	
5854	Repayment of Apportionment	\$0	\$0	\$0	\$0	
5855	Division of State Architect	\$0	\$0	\$0	\$0	
5860	Other Services	\$62,100	\$83,225	\$83,225	\$0	
5900	Telephone/Communications	\$190,825	\$192,125	\$190,125	(\$2,000)	Adj per current estimates
5960	Postage	\$30,037	\$30,037	\$30,037	\$0	
Total Svcs & Other Operating Exp		\$2,377,141	\$2,528,652	\$2,630,612	\$101,960	
Capital Outlay						
6100	Land Improvements	\$0	\$0	\$0	\$0	
6200	Building Improvements	\$0	\$0	\$2,435	\$2,435	Adj per current estimates
6400	Capital Equipment	\$0	\$78,884	\$78,771	(\$113)	Adj per current estimates
6500	Capital Equipment Replace	\$50,000	\$40,442	\$17,442	(\$23,000)	Reduce per current est.
Total Capital Outlay		\$50,000	\$119,326	\$98,648	(\$20,678)	
Indirect/Direct Cost						
7141	Other Tuition,ExCost/PmtDist	\$0	\$0	\$7,543	\$7,543	State Special Schools
7142	Other Tuition-Excess Cost to COE	\$0	\$0	\$0	\$0	
7212	Tsf of Pass-thru Revenues COE	\$0	\$0	\$0	\$0	
7310	Indirect Cost GF	(\$153,580)	(\$149,551)	(\$150,412)	(\$861)	Indirect rate @ 6.00%
7350	Indirect Cost - InterFund	(\$39,449)	(\$39,449)	(\$39,449)	\$0	Indirect rate FD 13 @ 5.11%
7370	Direct Support Cost Inter Fund	\$0	\$0	\$0	\$0	
Total Indirect		(\$193,029)	(\$189,000)	(\$182,318)	\$6,682	
TOTAL EXPENDITURES		\$21,271,576	\$21,872,910	\$21,981,740	\$108,830	
OTHER FINANCING USES						
7438	Debt Service - Principal	\$0	\$0	\$0	\$0	
7439	Debt Service - Interest	\$0	\$0	\$0	\$0	
7615	Transfer to Def Maintenance	\$0	\$0	\$0	\$0	
7619	All Other Inter-Fd Transfers	\$0	\$0	\$0	\$0	
Total Financing Uses:		\$0	\$0	\$0	\$0	
TOTAL EXPENDITURES & OTHER USES		\$21,271,576	\$21,872,910	\$21,981,740	\$108,830	
EXCESS OF REVENUES OVER EXPENSE		(\$509,759)	(\$1,205,693)	(\$1,151,606)	\$54,087	

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SECOND INTERIM REPORT

	UNRESTRICTED				Comments
	Adopted Budget 15-16 6/24/2015 (A)	BUDGET REVISION #1 12/14/2015 (B)	BUDGET REVISION #2 12/15/2015 (C)	Variance (C) - (B) (D)	
COMPONENTS OF END FUND BALANCE					
NON-SPENDABLE:					
Revolving Cash	\$5,500	\$5,500	\$5,500	\$0	
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	\$0	\$0	
Cash Flow Contingency	\$1,100,000	\$1,100,000	\$1,100,000	\$0	
Contingency CCSS; SB Assessment	\$0	\$0	\$0	\$0	
	\$0	\$0	\$0	\$0	
	\$0	\$0	\$0	\$0	
UNASSIGNED					
Reserve for Economic Uncertainties	\$3,199,365	\$3,445,941	\$3,463,842	\$17,901	10% Reserve
Available	\$2,010,728	\$1,068,218	\$1,104,404	\$36,187	
TOTAL ENDING FUND BALANCE:	\$6,315,593	\$5,619,659	\$5,673,746	\$54,087	

SAN RAFAEL HIGH SCHOOL DISTRICT 74

GENERAL FUND 01

FISCAL YEAR 2015-16

BUDGET REVISION #2

SECOND INTERIM REPORT

	RESTRICTED				Comments
	Adopted Budget 15-16 6/24/2015 (A)	BUDGET REVISION #1 12/14/2015 (B)	BUDGET REVISION #2 12/15/2015 (C)	Variance (C) - (B) (D)	
	2269	2293	2344	51	
BEGINNING FUND BALANCE:	\$1,364,428	\$1,364,428	\$1,364,428	\$0	
REVENUES					
Revenue Limit					
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	
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 Revenue Limit	\$0	\$0	\$0	\$0	
Federal Revenues					
8181 Spec Ed Entitlement (IDEA)	\$415,863	\$415,863	\$415,863	\$0	
8182 Spec Ed Discretionary Grant	\$36,048	\$36,048	\$36,048	\$0	
8287 Pass-thru Revenues from Fed	\$6,000	\$6,000	\$6,000	\$0	
8290 All Other Federal Revenue	\$387,652	\$566,866	\$585,454	\$18,588	Adj per Con App II Infor.
Total Federal Revenues	\$845,563	\$1,024,777	\$1,043,365	\$18,588	
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	\$100,398	\$103,441	\$3,043	Adj per current est. & Lottery ADA
8590 All Other State Revenues	\$129,072	\$330,646	\$330,646	\$0	
Total State Revenues	\$216,924	\$431,044	\$434,087	\$3,043	
Local Revenues					
8621 Parcel Tax	\$2,865,000	\$2,865,000	\$2,865,000	\$0	
8625 Community Redevelopment Funds	\$0	\$0	\$0	\$0	
8660 Interest Earnings	\$0	\$0	\$0	\$0	
8677 Interagency Services Between LEA	\$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	\$455,020	\$473,139	\$18,119	Local site donations
8710 Tuition	\$0	\$0	\$0	\$0	
8792 Transfer of Apportionment from CO	\$1,217,869	\$1,217,869	\$1,312,432	\$94,563	Increase per FAP-SELPA AB602
Total Local Revenues	\$4,470,522	\$4,537,889	\$4,650,571	\$112,682	
TOTAL REVENUES	\$5,533,009	\$5,993,710	\$6,128,023	\$134,313	
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	\$5,228,368	\$5,164,230	(\$64,138)	Decrease per FAP funding Incr.
8998 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	\$0	
Total Other Financing Sources	\$5,087,068	\$5,228,368	\$5,164,230	(\$64,138)	
TOTAL REVENUES & OTHER SOURCES	\$10,620,077	\$11,222,078	\$11,292,253	\$70,175	

SAN RAFAEL HIGH SCHOOL DISTRICT 74

GENERAL FUND 01

FISCAL YEAR 2015-16

**BUDGET REVISION #2
SECOND INTERIM REPORT**

EXPENDITURES

		RESTRICTED				Comments
		Adopted Budget 15-16 8/24/2015 (A)	BUDGET REVISION #1 12/14/2015 (B)	BUDGET REVISION #2 12/15/2015 (C)	Variance (C) - (B) (D)	
Certificated Salaries						
1100	Certificated Instructional	\$2,249,302	\$2,394,080	\$2,411,560	\$17,480	Per Position Control
1200	Certificated Support	\$1,083,389	\$1,086,660	\$1,090,869	\$4,209	Per Position Control
1300	Administrative	\$214,241	\$220,998	\$220,998	\$0	
1900	Other Certificated	\$0	\$0	\$0	\$0	
Total Certificated Salaries		\$3,546,932	\$3,701,738	\$3,723,427	\$21,689	
Classified Salaries						
2100	Instructional Assist	\$372,407	\$367,407	\$354,358	(\$13,049)	Per Position Control
2200	Classified Support	\$711,865	\$718,387	\$723,145	\$4,758	Per Position Control
2300	Administrative	\$147,502	\$190,122	\$190,122	\$0	
2400	Clerical Salaries	\$123,577	\$123,577	\$123,602	\$25	Per Position Control
2900	Other Classified	\$107,000	\$122,000	\$129,414	\$7,414	Per Position Control
Total Classified Salaries		\$1,462,351	\$1,521,493	\$1,520,641	(\$852)	
Employee Benefits						
3100	STRS	\$395,202	\$404,070	\$405,258	\$1,188	Per Position Control & final staffing
3200	PERS	\$169,668	\$176,350	\$178,850	\$2,500	Per Position Control & final staffing
3300	OASDI/Medicare	\$164,233	\$170,661	\$172,747	\$2,086	Per Position Control & final staffing
3400	Health & Welfare	\$715,800	\$696,766	\$691,749	(\$5,017)	Per Position Control & final staffing
3500	State Unemployment Ins	\$2,728	\$2,785	\$2,811	\$26	Per Position Control & final staffing
3600	Workers Comp	\$102,669	\$105,067	\$106,230	\$1,163	Per Position Control & final staffing
3700	Retiree Benefits	\$0	\$0	\$0	\$0	
3800	PERS RLR	\$0	\$0	\$0	\$0	
3900	Cash In Lieu/Other	\$15,000	\$15,840	\$17,240	\$1,400	Per Position Control & final staffing
Total Employee Benefits		\$1,565,300	\$1,571,539	\$1,574,885	\$3,346	
Materials & Supplies						
4100	Approved Textbooks & Core Curr	\$122,852	\$144,305	\$149,823	\$5,518	Per current estimates
4200	Books & Reference Materials	\$9,626	\$18,178	\$18,742	\$564	Per current estimates
4300	Materials & Supplies	\$390,014	\$1,676,550	\$1,639,346	(\$37,204)	Tsf to other expenditures
4400	Non-Capital Furniture & Equip	\$245,358	\$305,392	\$306,814	\$1,422	Per current estimates
Total Materials & Supplies		\$767,850	\$2,144,425	\$2,114,725	(\$29,700)	
Services & Other Operating Exp						
5100	Sub-Agreements over \$25K	\$675,871	\$748,714	\$738,814	(\$9,900)	Per current est.-Spec Ed Contracts
5200	Travel & Conferences (Mileage)	\$13,538	\$23,582	\$26,922	\$3,340	Per current estimates
5300	Dues & Memberships	\$0	\$0	\$0	\$0	
5400	Insurance	\$0	\$0	\$0	\$0	
5500	Utilities	\$1,500	\$1,500	\$1,500	\$0	
5600	Rentals, Leases & Repairs	\$89,958	\$120,621	\$120,621	\$0	
5700	Direct Cost Transfers	\$200	\$200	\$200	\$0	
5801	Actuarial Study	\$0	\$0	\$0	\$0	
5803	Advertising	\$0	\$0	\$0	\$0	
5807	Architectural Fees	\$0	\$0	\$10,000	\$10,000	Repairs to gym wall at TL
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	\$1,588	\$1,588	\$0	

SAN RAFAEL HIGH SCHOOL DISTRICT 74

GENERAL FUND 01

FISCAL YEAR 2015-16

**BUDGET REVISION #2
SECOND INTERIM REPORT**

		RESTRICTED				Comments
		Adopted Budget 15-16 6/24/2015 (A)	BUDGET REVISION #1 12/14/2015 (B)	BUDGET REVISION #2 12/15/2015 (C)	Variance (C) - (B) (D)	
EXPENDITURES (continued)						
5821	Fingerprinting	\$0	\$0	\$0	\$0	
5823	Inspections	\$49,241	\$49,241	\$49,241	\$0	
5824	Interst Expense	\$0	\$0	\$0	\$0	
5826	Settlement Agreement	\$0	\$0	\$0	\$0	
5829	Legal Service	\$40,000	\$40,000	\$40,000	\$0	
5833	NPS Contracts (Spec Ed)	\$618,887	\$656,393	\$701,893	\$45,500	Per current est.-Spec Ed Contracts
5834	Mental Health - Residential	\$0	\$0	\$0	\$0	
5835	NPA Contracts (Spec Ed)	\$169,625	\$175,625	\$155,328	(\$20,297)	Per current est.-Spec Ed Contracts
5836	Mental Health Service contracts	\$22,082	\$51,548	\$51,548	\$0	
5837	Other Consultants	\$0	\$0	\$0	\$0	
5839	Other Fees	\$41,290	\$41,290	\$41,290	\$0	
5840	Other Contract Services	\$235,522	\$320,949	\$339,274	\$18,325	Per current est.-Spec Ed Contracts
5841	Outside Printing	\$0	\$0	\$0	\$0	
5849	Professional Consulting Services	\$42,000	\$40,361	\$35,804	(\$4,557)	Tsf to 5840
5851	TB Testing	\$0	\$0	\$0	\$0	
5854	Repayment of Apportionment	\$0	\$0	\$0	\$0	
5855	Division of State Architect	\$0	\$0	\$0	\$0	
5860	Other Services	\$539,200	\$539,200	\$529,200	(\$10,000)	Spec Ed Transportation est.
5900	Telephone/Communications	\$10,000	\$10,000	\$10,000	\$0	
5960	Postage	\$220	\$220	\$220	\$0	
Total Svcs & Other Operating Exp		\$2,549,338	\$2,821,032	\$2,853,443	\$32,411	
Capital Outlay						
6100	Land Improvements	\$0	\$0	\$0	\$0	
6200	Building Improvements	\$0	\$0	\$0	\$0	
6400	Capital Equipment	\$0	\$0	\$0	\$0	
6500	Capital Equipment Replace	\$0	\$0	\$0	\$0	
Total Capital Outlay		\$0	\$0	\$0	\$0	
Indirect/Direct Cost						
7141	Other Tuition,ExCost/PmtDist	\$0	\$0	\$0	\$0	
7142	Other Tuition-Excess Cost to COE	\$637,745	\$637,745	\$680,052	\$42,307	Increase per MCOE Est.
7212	Tsf of Pass-thru Revenues COE	\$6,000	\$6,000	\$6,000	\$0	
7310	Indirect Cost GF	\$153,580	\$149,551	\$150,412	\$861	Adjust I/C for PY carryover
7350	Indirect Cost - InterFund	\$0	\$0	\$0	\$0	
7370	Direct Support Cost Inter Fund	\$0	\$0	\$0	\$0	
Total Indirect		\$797,325	\$793,296	\$836,464	\$43,168	
OTHER FINANCING USES						
7438	Debt Service - Interest	\$1,385	\$1,385	\$1,385	\$0	Per amortization schedule
7439	Debt Service - Principle	\$31,596	\$31,596	\$31,709	\$113	Per amortization schedule
7615	Transfer to Def Maintenance	\$0	\$0	\$0	\$0	
7619	All Other Inter-Fd Transfers	\$0	\$0	\$0	\$0	
Total Financing Uses:		\$32,981	\$32,981	\$33,094	\$113	
TOTAL EXPENDITURES & OTHER USES		\$10,722,077	\$12,586,504	\$12,656,679	\$70,175	
EXCESS OF REVENUES OVER EXPENSE		(\$102,000)	(\$1,364,426)	(\$1,364,426)	\$0	

SAN RAFAEL HIGH SCHOOL DISTRICT 74
GENERAL FUND 01
FISCAL YEAR 2015-16

BUDGET REVISION #2
SECOND INTERIM REPORT

	RESTRICTED				Comments
	Adopted Budget 15-16 8/24/2015 (A)	BUDGET REVISION #1 12/14/2015 (B)	BUDGET REVISION #2 12/15/2015 (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	\$2	\$2	\$0	
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; SB Assessments	\$0	\$0	\$0	\$0	
	\$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	\$2	\$2	\$0	

SAN RAFAEL HIGH SCHOOL DISTRICT 74

GENERAL FUND 01

FISCAL YEAR 2015-16

BUDGET REVISION #2

SECOND INTERIM REPORT

	UNRESTRICTED/RESTRICTED				Comments
	Adopted Budget 15-16 6/24/2015 (A)	BUDGET REVISION #1 12/14/2015 (B)	BUDGET REVISION #2 12/15/2015 (C)	Variance (C) - (B) (D)	
Average Daily Attendance (ADA)	2269	2293	2344	51	Est. P-2 Including MCOE
BEGINNING FUND BALANCE:	\$8,189,780	\$8,189,780	\$8,189,780	\$0	
REVENUES					
Revenue Limit					
8011 State Aid	\$390,000	\$390,000	\$449,000	\$59,000	
8012 Education Protection Account	\$453,756	\$458,644	\$451,132	(\$7,512)	
8019 State Aid - Prior Year	\$25,000	\$25,000	\$25,000	\$0	
8021 Homeowners Exemptions	\$125,000	\$121,664	\$121,664	\$0	
8029 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	
8041 Secured	\$21,994,000	\$22,078,618	\$22,078,618	\$0	
8042 Unsecured	\$450,000	\$434,540	\$434,540	\$0	
8043 Prior Year Taxes	\$17,000	\$32,881	\$32,881	\$0	
8044 Supplemental	\$0	\$0	\$0	\$0	
8045 ERAF	\$0	\$0	\$0	\$0	
8047 Community Redevelopment Funds	\$100,000	\$224,061	\$224,061	\$0	
8082 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	
8083 Revenue Limit Transfers	\$0	\$0	\$0	\$0	
8091 PERS RLR	\$0	\$0	\$0	\$0	
8092 Pers Reduction Transfer	\$0	\$0	\$0	\$0	
Total Revenue Limit	\$23,554,756	\$23,765,408	\$23,816,896	\$51,488	
Federal Revenues					
8181 Spec Ed Entitlement (IDEA)	\$415,863	\$415,863	\$415,863	\$0	
8182 Spec Ed Discretionary Grant	\$36,048	\$36,048	\$36,048	\$0	
8287 Pass-thru Revenues Fed Sources	\$6,000	\$6,000	\$6,000	\$0	
8290 All Other Federal Revenue	\$387,652	\$566,866	\$593,531	\$26,665	
Total Federal Revenues	\$845,563	\$1,024,777	\$1,051,442	\$26,665	
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	\$118,745	\$118,745	\$1,308,431	\$1,189,686	
8560 Lottery (Non-Prop 20)	\$401,236	\$428,318	\$431,361	\$3,043	
8590 All Other State Revenues	\$1,479,072	\$1,522,745	\$333,059	(\$1,189,686)	
Total State Revenues	\$1,999,053	\$2,069,808	\$2,072,851	\$3,043	
Local Revenues					
8621 Parcel Tax	\$2,865,000	\$2,865,000	\$2,865,000	\$0	
8625 Community Redevelopment Funds	\$179,000	\$179,000	\$179,000	\$0	
8660 Interest Earnings	\$15,000	\$15,000	\$15,000	\$0	
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	\$0	\$0	\$0	
8699 Other Local Revenues	\$634,653	\$681,433	\$738,766	\$57,333	
8710 Tuition	\$36,000	\$36,000	\$36,000	\$0	
8792 Transfer of Apportionment from C	\$1,217,869	\$1,217,869	\$1,312,432	\$94,563	
Total Local Revenues	\$4,947,522	\$4,994,302	\$5,146,198	\$151,896	
TOTAL REVENUES	\$31,346,894	\$31,854,295	\$32,087,387	\$233,092	
OTHER FINANCING SOURCES					
8919 All Other Interfund Transfers In	\$35,000	\$35,000	\$35,000	\$0	
8972 Proceeds from Capital Leases	\$0	\$0	\$0	\$0	
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	\$35,000	\$35,000	\$0	
TOTAL REVENUES & OTHER SOURCES	\$31,381,894	\$31,889,295	\$32,122,387	\$233,092	

SAN RAFAEL HIGH SCHOOL DISTRICT 74
GENERAL FUND 01
FISCAL YEAR 2015-16

BUDGET REVISION #2
SECOND INTERIM REPORT

BUDGET REVISION #2 SECOND INTERIM REPORT		UNRESTRICTED/RESTRICTED				Comments
		Adopted Budget 15-16 6/24/2015 (A)	BUDGET REVISION #1 12/14/2015 (B)	BUDGET REVISION #2 12/15/2015 (C)	Variance (C) - (B) (D)	
		EXPENDITURES				
Certificated Salaries						
1100	Certificated Instructional	\$11,123,269	\$11,511,595	\$11,575,938	\$64,343	
1200	Certificated Support	\$1,175,185	\$1,180,323	\$1,184,532	\$4,209	
1300	Administrative	\$1,881,468	\$1,814,163	\$1,829,740	\$15,577	
1900	Other Certificated	\$182,520	\$189,639	\$179,570	(\$10,069)	
Total Certificated Salaries		\$14,362,442	\$14,695,720	\$14,769,780	\$74,060	
Classified Salaries						
2100	Instructional Assist	\$512,907	\$507,907	\$494,858	(\$13,049)	
2200	Classified Support	\$1,706,533	\$1,723,150	\$1,725,874	\$2,724	
2300	Administrative	\$553,553	\$590,903	\$590,903	\$0	
2400	Clerical Salaries	\$1,423,068	\$1,464,012	\$1,460,751	(\$3,261)	
2900	Other Classified	\$154,000	\$185,560	\$194,674	\$9,114	
Total Classified Salaries		\$4,350,061	\$4,471,532	\$4,467,060	(\$4,472)	
Employee Benefits						
3100	STRS	\$1,560,300	\$1,562,536	\$1,553,077	(\$9,459)	
3200	PERS	\$505,182	\$514,938	\$515,642	\$704	
3300	OASDI/Medicare	\$554,377	\$561,638	\$564,798	\$3,160	
3400	Health & Welfare	\$2,626,500	\$2,635,333	\$2,606,999	(\$28,334)	
3500	State Unemployment Ins	\$9,936	\$9,555	\$9,932	\$377	
3600	Workers Comp	\$380,384	\$382,264	\$386,551	\$4,287	
3700	Retiree Benefits	\$160,191	\$160,191	\$160,191	\$0	
3800	PERS RLR	\$0	\$0	\$0	\$0	
3900	Cash In Lieu/Other	\$82,920	\$87,360	\$86,260	(\$1,100)	
Total Employee Benefits		\$5,879,790	\$5,913,815	\$5,883,450	(\$30,365)	
Materials & Supplies						
4100	Approved Textbooks & Core Curr	\$334,852	\$356,305	\$361,823	\$5,518	
4200	Books & Reference Materials	\$16,698	\$26,480	\$29,550	\$3,070	
4300	Materials & Supplies	\$1,045,096	\$2,433,064	\$2,390,237	(\$42,827)	
4400	Non-Capital Furniture & Equip	\$390,958	\$456,211	\$466,576	\$10,365	
Total Materials & Supplies		\$1,787,604	\$3,272,060	\$3,248,186	(\$23,874)	
Services & Other Operating Exp						
5100	Sub-Agreements over \$25K	\$675,871	\$748,714	\$738,814	(\$9,900)	
5200	Travel & Conferences (Mileage)	\$68,879	\$99,256	\$110,998	\$11,742	
5300	Dues & Memberships	\$38,509	\$37,385	\$33,385	(\$4,000)	
5400	Insurance	\$241,431	\$238,079	\$236,079	(\$2,000)	
5500	Utilities	\$866,200	\$903,670	\$904,670	\$1,000	
5600	Rentals, Leases & Repairs	\$271,679	\$304,575	\$303,892	(\$683)	
5700	Direct Cost Transfer	(\$200)	(\$200)	(\$200)	\$0	
5801	Actuarial Study	\$10,000	\$10,000	\$10,500	\$500	
5803	Advertising	\$8,600	\$8,600	\$10,600	\$2,000	
5807	Architectural Fees	\$0	\$0	\$10,000	\$10,000	
5809	Audit Fees	\$29,500	\$29,500	\$29,500	\$0	
5811	Bank Fees	\$500	\$500	\$500	\$0	
5814	Election Expense	\$30,000	\$30,000	\$113,568	\$83,568	
5815	Employment Costs	\$3,000	\$3,000	\$3,000	\$0	
5819	Field Trips	\$11,686	\$20,897	\$31,418	\$10,521	

SAN RAFAEL HIGH SCHOOL DISTRICT 74
GENERAL FUND 01
FISCAL YEAR 2015-16

BUDGET REVISION #2 SECOND INTERIM REPORT		UNRESTRICTED/RESTRICTED				Comments
		Adopted Budget 15-16 6/24/2015 (A)	BUDGET REVISION #1 12/14/2015 (B)	BUDGET REVISION #2 12/15/2015 (C)	Variance (C) - (B) (D)	
EXPENDITURES (continued)						
5821	Fingerprinting	\$100	\$100	\$100	\$0	
5823	Inspections	\$49,241	\$49,241	\$49,241	\$0	
5824	Interest Expense	\$0	\$0	\$0	\$0	
5826	Settlement Agreements	\$0	\$0	\$0	\$0	
5829	Legal Service	\$143,500	\$140,000	\$145,000	\$5,000	
5833	NPS Contracts (Spec Ed)	\$618,887	\$656,393	\$701,893	\$45,500	
5834	Mental Health - Residential	\$0	\$0	\$0	\$0	
5835	NPA Contracts (Spec Ed)	\$169,625	\$175,625	\$155,328	(\$20,297)	
5836	Mental Health Service contracts	\$22,082	\$51,548	\$51,548	\$0	
5837	Other Consultants	\$0	\$0	\$0	\$0	
5839	Other Fees	\$73,744	\$74,539	\$75,164	\$625	
5840	Other Contract Services	\$584,768	\$743,222	\$771,683	\$28,461	
5841	Outside Printing	\$61,745	\$61,122	\$60,013	(\$1,109)	
5849	Professional Consulting Services	\$114,000	\$108,361	\$93,804	(\$14,557)	
5851	TB Testing	\$750	\$750	\$750	\$0	
5854	Repayment of Apportionment	\$0	\$0	\$0	\$0	
5855	Division of State Architect	\$0	\$0	\$0	\$0	
5860	Other Services	\$601,300	\$622,425	\$612,425	(\$10,000)	
5900	Telephone/Communications	\$200,825	\$202,125	\$200,125	(\$2,000)	
5960	Postage	\$30,257	\$30,257	\$30,257	\$0	
Total Svcs & Other Operating Exp		\$4,926,479	\$5,349,684	\$5,484,055	\$134,371	
Capital Outlay						
6100	Land Improvements	\$0	\$0	\$0	\$0	
6200	Building Improvements	\$0	\$0	\$2,435	\$2,435	
6400	Capital Equipment	\$0	\$78,884	\$78,771	(\$113)	
6500	Capital Equipment Replace	\$50,000	\$40,442	\$17,442	(\$23,000)	
Total Capital Outlay		\$50,000	\$119,326	\$98,648	(\$20,678)	
Indirect/Direct Cost						
7141	Other Tuition,ExCost/PmtDist	\$0	\$0	\$7,543	\$7,543	
7142	Other Tuition-Excess Cost to COE	\$637,745	\$637,745	\$680,052	\$42,307	
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)	(\$39,449)	\$0	
7370	Direct Support Cost Inter Fund	\$0	\$0	\$0	\$0	
Total Indirect		\$604,296	\$604,296	\$654,146	\$49,850	
TOTAL EXPENDITURES		\$31,960,672	\$34,426,433	\$34,605,325	\$178,892	
OTHER FINANCING USES						
7438	Debt Service - Principal	\$1,385	\$1,385	\$1,385	\$0	
7439	Debt Service - Interest	\$31,596	\$31,596	\$31,709	\$113	
7615	Transfer to Def Maintenance	\$0	\$0	\$0	\$0	
7619	All Other Inter-Fd Transfers	\$0	\$0	\$0	\$0	
Total Financing Uses:		\$32,981	\$32,981	\$33,094	\$113	
TOTAL EXPENDITURES & OTHER USES		\$31,993,653	\$34,459,414	\$34,638,419	\$179,005	
EXCESS OF REVENUES OVER EXPENSE		(\$611,759)	(\$2,570,119)	(\$2,516,032)	\$54,087	

SAN RAFAEL HIGH SCHOOL DISTRICT 74
GENERAL FUND 01
FISCAL YEAR 2015-16

BUDGET REVISION #2
SECOND INTERIM REPORT

	UNRESTRICTED/RESTRICTED				Comments
	Adopted Budget 15-16 6/24/2015 (A)	BUDGET REVISION #1 12/14/2015 (B)	BUDGET REVISION #2 12/15/2015 (C)	Variance (C) - (B) (D)	
COMPONENTS OF END FUND BALANCE					
NON-SPENDABLE:					
Revolving Cash	\$5,500	\$5,500	\$5,500	\$0	
Stores Inventory	\$0	\$0	\$0	\$0	
Prepaid Expenditures	\$0	\$0	\$0	\$0	
RESTRICTED	\$1,262,428	\$2	\$2	\$0	
COMMITTED	\$0	\$0	\$0	\$0	
ASSIGNED					
Board Designated:					
Local Site Donations Carryover	\$0	\$0	\$0	\$0	
Cash Flow Contingency	\$1,100,000	\$1,100,000	\$1,100,000	\$0	
Contingency CCSS; SB Assessments	\$0	\$0	\$0	\$0	
	\$0	\$0	\$0	\$0	
	\$0	\$0	\$0	\$0	
UNASSIGNED					
Reserve for Economic Uncertainties	\$3,199,365	\$3,445,941	\$3,463,842	\$17,901	10% (3% State Req. Res)
Available	\$2,010,728	\$1,068,218	\$1,104,404	\$36,187	
TOTAL ENDING FUND BALANCE:	\$7,578,021	\$5,619,661	\$5,673,748	\$54,087	