

San Rafael HSD
First Interim 10/31/2019
General Fund

Description	General Fund		
	Unrestricted	Restricted	Total
REVENUES			
General Purpose (LCFF) Revenues:			
State Aid & EPA	29,032,493	-	29,032,493
Property Taxes & Misc. Local	-	-	-
Total General Purpose	29,032,493	-	29,032,493
Federal Revenues	-	1,153,697	1,153,697
Other State Revenues	520,720	2,337,863	2,858,583
Other Local Revenues	506,966	5,029,993	5,536,959
TOTAL - REVENUES	30,060,179	8,521,553	38,581,732
EXPENDITURES			
Certificated Salaries	12,080,283	4,787,814	16,868,097
Classified Salaries	3,686,964	1,488,793	5,175,757
Employee Benefits (All)	5,565,520	4,101,853	9,667,373
Books & Supplies	940,986	679,851	1,620,837
Other Operating Expenses (Services)	2,678,915	3,365,598	6,044,513
Capital Outlay	45,154	263,300	308,454
Other Outgo	322,540	965,174	1,287,714
Direct Support/Indirect Costs	(296,444)	260,283	(36,161)
TOTAL - EXPENDITURES	25,023,918	15,912,667	40,936,585
EXCESS (DEFICIENCY)	5,036,261	(7,391,114)	(2,354,853)
OTHER SOURCES/USES			
Transfers In	70,000	-	70,000
Transfers (Out)	(83,958)	-	(83,958)
Net Other Sources (Uses)		-	
Contributions (to Restricted Programs)	(7,017,686)	7,017,686	-
TOTAL - OTHER SOURCES/USES	(7,031,644)	7,017,686	(13,958)
FUND BALANCE INCREASE (DECREASE)	(1,995,383)	(373,428)	(2,368,811)
FUND BALANCE			
Beginning Fund Balance	6,396,720	1,617,180	8,013,900
Ending Balance, June 30	4,401,337	1,243,752	5,645,089

Changes Since Adopted Budget

	Adopted Budget 2019-20			First Interim 2019-20				Change Since Adopted Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined		Unrestricted	Restricted	Combined
Revenue										
General Purpose	28,701,289	0	28,701,289	29,032,493	0	29,032,493	1	331,204	0	331,204
Federal Revenue	0	998,451	998,451	0	1,153,697	1,153,697	3	0	155,246	155,246
State Revenue	516,830	1,568,355	2,085,185	520,720	2,337,863	2,858,583	4	3,890	769,508	773,398
Local Revenue	308,277	4,794,389	5,102,666	506,966	5,029,993	5,536,959		198,689	235,604	434,293
Total Revenue	29,526,396	7,361,195	36,887,591	30,060,179	8,521,553	38,581,732		533,783	1,160,358	1,694,141
Expenditures										
Certificated Salaries	11,587,409	4,452,467	16,039,876	12,080,283	4,787,814	16,868,097	2	492,874	335,347	828,221
Classified Salaries	3,604,225	1,469,391	5,073,616	3,686,964	1,488,793	5,175,757	2	82,739	19,402	102,141
Benefits	5,469,155	3,197,532	8,666,687	5,565,520	4,101,853	9,667,373	2,4	96,365	904,321	1,000,687
Books and Supplies	816,517	598,937	1,415,454	940,986	679,851	1,620,837	3	124,469	80,914	205,383
Other Services & Oper. Expenses	2,657,465	3,041,892	5,699,357	2,678,915	3,365,598	6,044,513	5	21,450	323,706	345,156
Capital Outlay	25,618	0	25,618	45,154	263,300	308,454		19,536	263,300	282,836
Other Outgo 7xxx	124,800	1,162,914	1,287,714	322,540	965,174	1,287,714		197,740	(197,740)	0
Transfer of Indirect 73xx	(297,634)	261,473	(36,161)	(296,444)	260,283	(36,161)		1,190	(1,190)	0
Total Expenditures	23,987,555	14,184,606	38,172,161	25,023,918	15,912,667	40,936,585		1,036,363	1,728,061	2,764,424
Deficit/Surplus	5,538,841	(6,823,411)	(1,284,570)	5,036,261	(7,391,114)	(2,354,853)		(502,580)	(567,703)	(1,070,283)
Other Sources/(uses)			0		0	0		0	0	0
Transfers in/(out)	(3,160)	0	(3,160)	(13,958)	0	(13,958)		(10,798)	0	(10,798)
Contributions to Restricted	(6,868,363)	6,868,363	0	(7,017,686)	7,017,686	0	6	(149,323)	149,323	0
Net increase (decrease) in Fund Balance	(1,332,682)	44,952	(1,287,730)	(1,995,383)	(373,428)	(2,368,811)		(662,701)	(418,380)	(1,081,081)
Beginning Balance	5,449,234	1,034,944	6,484,178	6,396,720	1,617,180	8,013,900		947,486	582,236	1,529,722
Ending Balance	4,116,552	1,079,896	5,196,448	4,401,337	1,243,752	5,645,089		284,784	163,856	448,641
Revolving/Stores/Prepays	5,600		5,600	5,600		5,600		0	0	0
Reserve for Econ Uncertainty (3%)	1,145,300		1,145,300	1,230,700		1,230,700		85,400	0	85,400
Assigned for Supp/Conc	0		0	0		0		0	0	0
Assigned for Other Programs/Cover Deficit	2,692,197		2,692,197	3,165,037		3,165,037		472,840	0	472,840
Restricted Programs		1,079,896	1,079,896		1,243,752	1,243,752		0	163,856	163,856
Unappropriated Fund Balance	273,455	0	273,455	0	0	0		(273,455)	0	(273,455)
<i>Unappropriated Percent</i>			1.9%			0.0%				

Notes:

- ¹ Secured Property Taxes budgeted to increase by 3.5% over prior year actuals
- ² SRFT, CSEA and Management/Confidential final 2018-19 salary settlement
- ³ Carryover/unspent Federal funds balances posted
- ⁴ STRS/PERS On-Behalf adjusted
- ^{5,6} Special Ed NPS costs increased