

APPROVE SECOND INTERIM REPORT -  
POSITIVE CERTIFICATION

**ACTION AGENDA**  
**BOARD OF TRUSTEES**  
**March 10, 2015**

Approve Second Interim Report - Positive Certification

BACKGROUND

As required by Education Code Section 42130, districts must submit a Second Interim Report to the governing board of the District stating their financial and budgetary position as of January 31, 2015.

No later than March 15, all districts' governing boards must approve the report and certify in writing whether the Districts will be able to meet their financial obligations for the remainder of the fiscal year and, based on current projections, for two subsequent fiscal years. The State of California requires that each district maintain a minimum reserve of 3% of its total operating budget.

INTRODUCTION

The Second Interim Report is separated into three major sections of the District's General Fund: Unrestricted Funds, Restricted Funds and Combined Funds. Each is further separated to enable reader's access to the finer details of each of the object codes. Restricted funds are categorical funds with specific purposes and are not up to the District's discretion as far as spending. Fund administrators have to abide by State, Federal and Local laws in implementing each fund. Unrestricted funds are the District's discretionary money and can be used to pay any kind of district expenditure such as salaries, benefits, supplies, capital outlay, etc. Combined funds are simply the sum of both restricted and unrestricted funds.

Attached, please find:

- Comparison Report for the Unrestricted General Fund (**Appendix B**)
- Comparison Report for the Restricted General Fund (**Appendix B**)
- Comparison Report for the Combined General Fund (**Appendix B**)
- Multi-Year Projection for the General Fund with two columns that are projections of the next two fiscal years 2015/2016 and 2016/2017 (**Appendix A**)
- Supplemental – All Other Funds (**Appendix C**)
- Multi-Year Comparison – Special Education (**Appendix D**)
- Certificated Staffing Comparison 2014/2015 Adopted Budget vs. 2014/2015 Spring (**Appendix E**)
- Classified Staffing and Classified Staffing Clerical Detail – Comparison 2014/2015 Adopted Budget vs. 2014/2015 Spring (**Appendix F**)
- History of Property Tax Change (**Appendix G**)
- State Report to be submitted to MCOE (**Separate**)

**UNRESTRICTED FUNDS (Appendix B)**

The 2014/15 projected net decrease to the Unrestricted General Fund balance is \$788,413. This includes a decrease in fund balance of \$1,137,728 and the carryover from 2013/14 of \$349,315.

The TUHSD reserve is \$24,360,315. A school district’s reserve is its account to fund unforeseen events or pay for multiyear needs. In 2008/09 the Board recognized the imminent fiscal crisis that the state, country and world were facing and chose to provide for the future. This was accomplished by designating any surplus to cover future deficits. The designation was \$3.3 million as of June 30, 2014.

SB 858 includes public hearing requirements for reserves in excess of minimum (3%). The funds included are the General and Special Reserve Fund for Other Than Capital Outlay Projects. A statement of reasons that substantiates the need for balances in excess of minimum recommended will be required each time a budget is adopted or revised.

**RESTRICTED FUNDS (Appendix B)**

The Restricted General Fund has been adjusted to reflect carryover from 2013/14 in the amount of \$1,686,026 of the total.

The contribution to Special Education has increased by \$240,000. This is a result of increasing the budget. The following is a comparison of contributions in 2013/14 Actuals, 2014/15 Adopted and 2014/15 First Interim made from the Unrestricted General Fund to individual restricted programs:

Program	2013/14 Actuals	2014/15 Adopted	2014/15 1 <sup>st</sup> Interim	2014/15 2 <sup>nd</sup> Interim
Special Education	\$5,204,089	\$6,082,150	\$6,272,695	\$6,509,261
Maintenance, Operations & Grounds	1,765,547	1,951,561	1,983,355	1,991,840
<b>Total</b>	<b>\$6,969,636</b>	<b>\$8,033,711</b>	<b>\$8,256,050</b>	<b>\$8,501,101</b>

**MULTI -YEAR PROJECTIONS (Appendix A)**

The following are the assumptions used for development of the multi-year projections:

- Increase in enrollment of 281 in 15/16 and an increase in enrollment of 205 in 16/17 are indicated by enrollment projections.
- Secured property tax revenue is assumed to increase 5% in each of the subsequent years.
- State revenue is projected to include only “hold harmless” amounts equal to those received in 14/15 plus Educational Protection Account at \$200 per student.
- Lottery is budgeted per the School Services of California at \$156.00 per student.
- Parcel tax revenue is projected to increase 3% each of the following projected years.
- Interest income has been conservatively projected at \$30,000 per year.
- Teaching staff to increase 11.0 FTE for 15/16 and 9.0 FTE for 16/17 to accommodate the increased projected enrollment.
- Step increase has been projected at 1.63% for certificated, 1.70% for classified, and 1.1% for management.

- The PERS employer rate will be increasing, rates will be as follows:

○ 2014-15	11.77%
○ 2015-16	12.60
○ 2016-17	15.00
○ 2017-18	16.60
○ 2018-19	18.20
○ 2019-20	19.90
○ 2020-21	20.40

*Assuming Cost of Step at 1.5% and no salary increase after 15/16, projected cumulative change is \$850,000 by 20-21.*

- The STRS employer rate will be increasing, rates will be as follows:

○ 2014-15	8.88%
○ 2015-16	10.73
○ 2016-17	12.58
○ 2017-18	14.43
○ 2018-19	16.28
○ 2019-20	18.13
○ 2020-21	19.10

*Assuming Cost of Step at 1.5% and no salary or staffing increase after 15/16, projected cumulative change is \$3.6 Million by 20-21.*

- Health and Welfare is assumed to increase 5% for each of the subsequent years.
- Books and Supplies and Operating Expenses have been adjusted projected upon the Consumer Price Index (CPI) of 2.3% in 15/16 and 2.5% in 16/17
- The contribution to the restricted programs is expected to increase over the next few years as a result of increased enrollment and adjustments to the Fiscal Allocation Funding per SELPA direction.
- Student Nutrition Services contribution has been projected to go to \$445,000 for each of the two projection years; Community Education's contribution has been projected to decline by \$15,000 in 15/16 and stay at approximately \$52,000. Special reserve fund contributions have remained unchanged for the subsequent years.

### **SUPPLEMENTAL – ALL OTHER FUNDS (Appendix C)**

Attached to this presentation are budgets for all of the other funds.

#### **Adult Education and Community Education**

The Adult Education has a combination of funding and reserve to continue the program through 2014/15. At Second Interim the reserve will be \$46,577. This amount will be transferred to the General Fund at year end.

Community Education has exceeded budgeted revenue so far this year. If the current revenue trend continues without increased expense, Community Education will have a minimal contribution for this year from the General Fund. Analysis is continuing in order to find the most financially beneficial combination of classes, camps, swimming, and rentals.

Student Nutrition Services Fund

The Student Nutrition Services Fund is holding their own. Sales are expected to increase during the second half of the year. Prices will need to be increased for 15/16.

Deferred Maintenance

The District is continuing to fund Deferred Maintenance with a portion of the hold harmless funding from the state. The total contribution for 2014/15 is \$357,000. The ending fund balance is projected to be \$1,290,041.

Special Reserve for Non Capital Outlay Projects

This year the District will use \$200,000 from this fund to pay for the Other Post Employment Retirement Benefits contribution to irrevocable trust. Additionally, there is \$1,000,000 that is available for the needs that result from enrollment growth.

Bond

Both Bond program budgets were presented at a previous Board Meeting.

Special Reserve Fund for Capital Outlay

This fund is used by the Board to transfer funds for special projects or for replacement funds. Currently, \$270,000 will be funded for this year. The Field Replacement fund was paid through designation at the end of 2013/14. Annual funding is as follows:  
Field Replacement \$175,000; Technology \$50,000; Furniture \$8,000; Copiers \$37,000

Consideration will be given to adjusting the Field Replacement Reserve when the new synthetic fields at Redwood and Tamalpais are completed.

Self-Insurance Fund

The fund is used to pay for insurance deductibles. The District has budgeted \$25,000 in the General Fund for insurance deductibles.

Tamalpais Scholarship Fund – Phillip J. Planert Scholarship Fund

Mr. Planert was a photographer in Mill Valley for many years. A donation of \$50,000 was received by the District in his name with the specifications that the interest received is granted to a photography student. There will be a limited amount of money to fund this year since interest rates are so low.

NEXT STEPS

Staff will continue to monitor the Governor's budget proposal for 2015/16 and its effect on Tamalpais Union High School District.

Recommendation

... That the Board of Trustees approves the Second Interim Report for 2014/15 with the positive certification of solvency projected for 2015/16 and 2016/17.

TAMALPAIS UNION HIGH SCHOOL DISTRICT												
2014-15 Multi-Year Projection												
Multi-year Projection		UNRESTRICTED				RESTRICTED				COMBINED		
		Budget 2014-15	Projected 2015-16	Projected 2016-17		Budget 2014-15	Projected 2015-16	Projected 2016-17		Budget 2014-15	Projected 2015-16	Projected 2016-17
	<b>BEGINNING BALANCE</b>	<b>24,360,318</b>	<b>23,222,590</b>	<b>19,244,587</b>		<b>1,686,026</b>	<b>0</b>	<b>0</b>		26,046,344	23,222,590	19,244,588
<b>(+) REVENUES</b>												
Revenue Limit Sources	8010-8099	49,699,883	52,087,713	54,631,890		0	0	0		49,699,883	52,087,713	54,631,890
Federal Revenues	8100-8299	0	0	0		1,256,806	1,124,995	1,124,995		1,256,806	1,124,995	1,124,995
State Revenues	8300-8599	1,004,504	750,104	787,436		519,636	523,675	532,563		1,524,140	1,273,779	1,319,999
Local Revenues	8600-8799	10,006,206	10,250,231	10,549,638		3,175,973	3,175,973	3,175,973		13,182,179	13,426,204	13,725,611
	<b>TOTAL REVENUES</b>	<b>60,710,593</b>	<b>63,088,049</b>	<b>65,968,965</b>		<b>4,952,415</b>	<b>4,824,643</b>	<b>4,833,531</b>		<b>65,663,008</b>	<b>67,912,692</b>	<b>70,802,496</b>
<b>(-) EXPENDITURES</b>												
Certificated Salaries		27,557,353	30,385,081	31,422,174		2,645,091	2,745,244	2,776,420		30,202,444	33,130,325	34,198,594
Classified Salaries		7,155,757	7,449,395	7,486,940		2,235,585	2,367,566	2,383,051		9,391,342	9,816,960	9,869,992
Employee Benefits		11,549,381	13,199,409	14,846,402		2,094,028	2,298,503	2,518,483		13,643,409	15,497,912	17,364,885
Books and Supplies		2,119,429	1,802,740	1,849,338		1,991,015	541,009	554,535		4,110,444	2,343,749	2,403,873
Other Operating Expenditures		5,193,971	5,413,432	5,446,268		4,075,738	3,169,480	3,248,717		9,269,709	8,582,912	8,694,985
Capital Outlay		69,506	71,105	72,882		417,647	311,654	319,445		487,153	382,759	392,327
Other Outgo		(689,384)	(650,000)	(650,000)		1,680,438	2,019,077	2,148,807		991,054	1,369,077	1,498,807
	<b>TOTAL EXPENDITURES</b>	<b>52,956,013</b>	<b>57,671,161</b>	<b>60,474,005</b>		<b>15,139,542</b>	<b>13,452,533</b>	<b>13,949,459</b>		<b>68,095,555</b>	<b>71,123,694</b>	<b>74,423,463</b>
Transfers In from Other Funds	8910-8929	200,000	0	0		0	0	0		200,000	0	0
Transfers Out to Other Funds	7610-7629	591,207	767,000	767,000		0	0	0		591,207	767,000	767,000
Other Sources	8930-8979	0	0	0		0	0	0		0	0	0
Other Uses	7630-7699	0	0	0		0				0	0	0
Contributions to Restricted	8980-8999	(8,501,101)	(8,627,891)	(9,115,929)		8,501,101	8,627,891	9,115,929		0	0	0
	<b>(+/-) Net Change in Fund Balance</b>	<b>(1,137,728)</b>	<b>(3,978,003)</b>	<b>(4,387,969)</b>		<b>(1,686,026)</b>	<b>0</b>	<b>0</b>		<b>(2,823,754)</b>	<b>(3,978,003)</b>	<b>(4,387,967)</b>
	<b>(=)ENDING BALANCE</b>	<b>23,222,590</b>	<b>19,244,587</b>	<b>14,856,618</b>		<b>0</b>	<b>0</b>	<b>0</b>		<b>23,222,590</b>	<b>19,244,587</b>	<b>14,856,621</b>
(-)	Revolving Fund Cash	12,000	12,000	12,000						12,000	12,000	12,000
<b>(-)Unrestricted Reserve for</b>												
<b>Economic Uncertainty</b>	Reserve-State 3%	2,060,603	2,156,721	2,255,714						2,060,603	2,156,721	2,255,714
	<b>(=)UNAPPROPRIATED Amount</b>	<b>21,149,987</b>	<b>17,075,867</b>	<b>12,588,904</b>						<b>21,149,987</b>	<b>17,075,867</b>	<b>12,588,907</b>

**TAMALPAIS UNION HIGH SCHOOL DISTRICT  
COMPARISON REPORT  
UNRESTRICTED  
General Fund**

J200 Budget Comparison Description	Object	2012-13 Audited Actuals	2013-14 Audited Actuals	2014-15 Adopted Budget	2014-15 First Interim	2014-15 Second Interim
<b>A REVENUES</b>						
Revenue Limit Sources	8010-8099	44,056,090	46,834,575	49,326,254	49,401,158	49,699,883
Federal Revenues	8100-8299	0	0	0	0	0
Other State Revenue	8300-8599	948,750	786,399	733,242	1,004,504	1,004,504
Other Local Revenue	8600-8799	9,555,342	9,941,249	9,887,983	9,983,995	10,006,206
<b>TOTAL REVENUES</b>		<b>54,560,182</b>	<b>57,562,223</b>	<b>59,947,479</b>	<b>60,389,657</b>	<b>60,710,593</b>
<b>B EXPENDITURES</b>						
Certificated Salaries	1000-1999	24,206,249	25,327,289	27,693,331	27,393,694	27,557,353
Classified Salaries	2000-2999	6,444,517	6,567,976	6,837,562	7,137,719	7,155,757
Employee Benefits	3000-3999	10,466,801	10,772,598	11,569,234	11,566,605	11,549,381
Books and Supplies	4000-4999	1,656,211	1,931,885	1,908,386	2,117,834	2,119,429
Services, Other Op. Exp.	5000-5999	4,247,912	4,695,524	4,917,574	5,211,005	5,193,971
Capital Outlay	6000-6999	106,814	234,439	46,000	68,636	69,506
Other Outgoing	7100-7499	0	0	0	0	23,000
Direct Support Costs	7300-7399	(522,390)	(604,292)	(645,105)	(663,117)	(712,384)
<b>TOTAL EXPENDITURES</b>		<b>46,606,114</b>	<b>48,925,419</b>	<b>52,326,982</b>	<b>52,832,376</b>	<b>52,956,013</b>
<b>C Excess (Deficiency) of Revenue over Expenditure Before Other Sources/Uses</b>		<b>7,954,068</b>	<b>8,636,804</b>	<b>7,620,497</b>	<b>7,557,281</b>	<b>7,754,580</b>
<b>D Other Sources/Uses</b>						
Interfund Transfers						
Transfers In - Comm.Ed.	8910-8929	0	0	0	0	0
Transfers In - Special Reserve	8910-8929			200,000	200,000	200,000
Transfers In - Self Insurance Fund	8910-8929					
Transfers Out - Food Service	7610-7629	(322,506)	(368,848)	(401,567)	(428,630)	(428,630)
Transfer Out - Special Reserve-Capital		(270,000)	(445,000)	(95,000)	(95,000)	(95,000)
Transfer Out - Special Reserve-Non Capital		-	-	-	-	-
Transfers Out - Deferred Maintenance		-	-	-	-	-
Transfer Out - Comm. Ed.		(99,044)	(59,718)	(52,055)	(67,577)	(67,577)
Sources-Capital Lease	8930-8979	-	-	-	-	-
Contribution to Restricted Programs	8980-8999	(5,687,540)	(6,969,636)	(8,033,711)	(8,256,050)	(8,501,101)
<b>TOTAL, OTHER SOURCES/USES</b>		<b>(6,379,090)</b>	<b>(7,843,202)</b>	<b>(8,382,333)</b>	<b>(8,647,257)</b>	<b>(8,892,308)</b>
<b>E Net Increase (Decrease) in FUND BALANCE</b>						
		<b>1,574,978</b>	<b>793,602</b>	<b>(761,836)</b>	<b>(1,089,976)</b>	<b>(1,137,728)</b>
		(1,266,525)	(349,315)	-	349,315	349,315
		<b>308,453</b>	<b>444,287</b>	<b>(761,836)</b>	<b>(740,661)</b>	<b>(788,413)</b>

J200 Budget Comparison		2012-13	2013-14	2014-15	2014-15	2014-15
DESCRIPTION	Object	Audited Actuals	Audited Actuals	Adopted Budget	First Interim	Second Interim
<b>F Fund Balance, Reserves</b>						
Beginning Balance						
As of July 1-Unaudited		21,991,736	23,566,714	24,360,315	24,360,315	24,360,315
Audit Adjustments						
<b>NET BEGINNING BALANCE</b>		<b>21,991,736</b>	<b>23,566,714</b>	<b>24,360,315</b>	<b>24,360,315</b>	<b>24,360,315</b>
Fund Increase (Decrease)		1,574,978	793,602	(761,836)	(1,089,976)	(1,137,728)
Program Reserves (restricted for expend.)						
Adjustment for Restatement						
Restricted Program Balances						
<b>ENDING FUND BALANCE</b>		<b>23,566,714</b>	<b>24,360,315</b>	<b>23,598,479</b>	<b>23,270,339</b>	<b>23,222,587</b>
<b>Components of Ending Balance</b>						
Reserved Amounts						
Revolving Cash		12,000	12,000	12,000	12,000	12,000
Cash In Bank		0	0	0	0	0
Prepaid Expenditures			23,019			
Designated Amounts						
For economic Uncertainties (Required by State 3%)		1,738,224	1,838,428	1,930,727	2,025,901	2,060,603
Designation - 08/09,09/10,10/11,11/12,12/13,13/14 Surplus		2,828,401	3,272,688	3,272,688	3,272,688	3,272,688
To Cover Future Deficits		-	-	-	-	-
Designation- Parcel Tax Renewal		-	-	-	-	-
Designation- Economic Uncertainty- Basic Aid		17,721,563	18,864,865	18,383,065	17,959,751	17,877,297
Tier III Fund Balance						
Site Carryovers, Tier III Fund Balance		1,266,525	349,315	0	0	0
<b>Ending Balance</b>		<b>0</b>	<b>0</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>

J200 Budget Comparison DESCRIPTION	Object	2012-13 Audited Actuals	2013-14 Audited Actuals	2014-15 Adopted Budget	2014-15 First Interim	2014-15 Second Interim
<b>Revenue Limit Sources</b>						
State Aid-Current Year/Hold Harmless	8011/19	(222,226)	256,758	266,746	266,746	499,956
Basic Aid Fair Share Reduction	8011	-	-	-	-	-
Educational Protection Act (Prop 30)	8012	750,278	775,690	810,872	776,086	776,086
Homeowners Exemption	8021	295,791	293,142	292,716	287,711	287,711
Other Subventions/RDA	8029/47	108,055	-	-	-	-
Secured Roll Taxes	8041	42,858,605	44,870,025	47,257,988	47,379,992	47,379,992
Unsecured Taxes	8042	941,403	957,844	1,018,518	1,011,209	1,064,431
Prior Year Taxes	8043	42,810	38,116	36,414	36,414	48,707
Transfers-Special Ed(Rev Limit) /Def Mntc/Adult Ed	8091	(718,626)	(357,000)	(357,000)	(357,000)	(357,000)
<b>TOTAL: Rev. Limit Sources</b>		44,056,090	46,834,575	49,326,254	49,401,158	49,699,883
Percent of Total Income		80.75%	81.36%	82.28%	81.80%	81.86%
<b>Federal Revenues</b>						
Title VI - ECIA (RE 4110)	8290	0	0	0	0	0
Special Ed. PL 94-142	8181	0	0	0	0	0
Title II - Eisenhower (RE 4010)	8290	0	0	0	0	0
Drug Free (RE 3710)	8290	0	0	0	0	0
Vocational Education (RE 3550)	8290	0	0	0	0	0
Other Federal Income (D/A/T)	8290	0	0	0	0	0
<b>TOTAL: Federal Revenue</b>		0	0	0	0	0
Percent of Total Income		0.00%	0.00%	0.00%	0.00%	0.00%
<b>Other State Revenues</b>						
BA Fair Share Red/HOLD HARMLESS	8590	(1,524,555)	59,291	-	-	-
Common Core	8590	-	-	-	-	-
Educational Protection Act	8590	-	-	-	-	-
Adult Education - Flexible (RE 214)	8590	1,630,122	-	-	-	-
Supplemental Instruction	8311/19/8590	124,740	-	-	-	-
GATE: Gifted & Talented (RE 7140/0220)	8311/8590	57,768	-	-	-	-
EIA: Economic Impact Aid (RE 7091)	8311	-	-	-	-	-
Class Size 9 - 12 (RE 1200/0201)	8435/8590	-	-	-	-	-
Mandated Costs Reimburse.	8550	113,879	208,011	215,100	472,311	472,311
State Lottery Revenue	8560	494,232	518,368	506,142	520,193	520,193
Library Grant (RE 7395/0241)	8590	-	-	-	-	-
Supplemental School Counseling (RE7080/0218)	8590	-	-	-	-	-
Inst'l Materials (RE 7156/0221)	8590	-	-	-	-	-
Peer Assistance Review (RE7271/0225)	8590	-	-	-	-	-
Math & Reading Professional Dev (RE0229)	8590	-	-	-	-	-
Instructional School Garden (RE0253)	8590	-	-	-	-	-
School Safety & Violence (RE 6405/0215)	8590	-	-	-	-	-
Pupil Retention Block Grant (RE7390/0236)	8590	-	-	-	-	-
Special Ed settlement - as mandated cost	8590	-	-	-	-	-
Art & Music Block Grant (RE 6760/0216)	8590	1,993	-	-	-	-
STAR Test/HS Exit Exam (RE 7055/0000/0217)	8590	50,571	729	12,000	12,000	12,000
Professional Development (RE7393/0239)	8590	-	-	-	-	-
<b>TOTAL: Other State Revenue</b>		948,750	786,399	733,242	1,004,504	1,004,504
Percent of Total Income		1.74%	1.37%	1.22%	1.66%	1.65%

J200 Budget Comparison		2012-13	2013-14	2014-15	2014-15	2014-15
DESCRIPTION	Object	Audited Actuals	Audited Actuals	Adopted Budget	First Interim	Second Interim
<b>Other Local Revenues</b>						
Parcel Tax Income	8621	8,644,033	9,078,386	9,422,068	9,347,068	9,347,068
Sale of Publications/Other	8632/39	5,533	705	-	-	-
Leases and Rentals	8650	359,526	397,268	309,455	334,179	342,477
Interest Income	8660	27,986	28,331	25,000	25,000	25,000
Interagency Revenues ROP (RE 6350/0213)	8677	101,101	48,496	52,573	52,573	52,573
Home to School (DD2 053) - Golden Gate	8689	-	9,126	-	-	-
Home to School (DD2 053) - West Marin	8699	-	-	-	-	-
MTN / Martin Luther King/MPTA	8699	3,692	3,781	3,887	3,887	3,887
All Other Local Income	8699	351,394	375,156	75,000	194,428	208,341
Lacrosse Income	8699	-	-	-	-	-
E-Rate/Dental Refund/PG&E Refund	8699	62,077	-	-	26,860	26,860
<b>TOTAL: Other Local Revenue</b>		<b>9,555,342</b>	<b>9,941,249</b>	<b>9,887,983</b>	<b>9,983,995</b>	<b>10,006,206</b>
Percent of Total Income		17.51%	17.27%	16.49%	16.53%	16.48%
<b>TOTAL REVENUES</b>		<b>54,560,182</b>	<b>57,562,223</b>	<b>59,947,479</b>	<b>60,389,657</b>	<b>60,710,593</b>

J200 Budget Comparison DESCRIPTION	Object	2012-13 Audited Actuals	2013-14 Audited Actuals	2014-15 Adopted Budget	2014-15 First Interim	2014-15 Second Interim
<b>EXPENDITURES</b>						
Certificated Salaries	1100-1199	19,799,036	20,877,007	22,917,079	22,637,514	22,671,720
Certificated Pupil Support Salaries	1200-1299	1,628,424	1,650,539	1,760,320	1,764,987	1,764,987
Supervisors & Administrators Salaries	1300-1399	2,436,372	2,475,822	2,683,490	2,644,952	2,766,566
Other Certificated Salaries	1900-1999	342,417	323,921	332,442	346,241	354,080
<b>TOTAL: Certificated Salaries</b>		24,206,249	25,327,289	27,693,331	27,393,694	27,557,353
Percent of Total Expenditures		51.94%	51.77%	52.92%	51.85%	52.04%
<b>CLASSIFIED SALARIES</b>						
Instructional Aides	2100-2199	36,831	22,164	23,923	24,976	24,976
Classified Support Salaries	2200-2299	1,872,838	1,885,007	1,944,947	2,061,813	2,070,734
Classified Administrators' Salaries	2300-2399	355,620	366,278	364,951	368,555	383,676
Clerical and Office Salaries	2400-2499	3,216,385	3,390,397	3,568,907	3,696,870	3,607,166
Other Classified Salaries	2900-2999	962,843	904,130	934,834	985,505	1,069,205
<b>TOTAL: Classified Salaries</b>		6,444,517	6,567,976	6,837,562	7,137,719	7,155,757
Percent of Total Expenditures		13.83%	13.42%	13.07%	13.51%	13.51%
<b>EMPLOYEE BENEFITS</b>						
STRS - Certificated Positions	3101	1,991,122	2,091,575	2,526,635	2,480,031	2,491,084
STRS - Classified Positions	3102	-	-	-	-	-
PERS - Certificated Positions	3201	-	-	-	-	-
PERS - Classified Positions	3202	1,104,456	1,118,455	1,201,514	1,242,357	1,241,656
OASDI - Certificated	3301	4,517	5,368	-	-	383
OASDI - Classified	3302	394,981	401,122	420,442	443,972	444,683
Medicare - Certificated	3311	348,432	363,958	400,954	397,141	399,397
Medicare - Classified	3312	93,666	95,241	99,312	103,872	104,153
Health & Welfare - Certificated	3401/3461	3,597,847	3,839,738	4,091,261	4,075,173	4,057,565
Health & Welfare - Classified	3402/3462	1,456,944	1,507,846	1,555,833	1,579,117	1,562,932
SUI - Certificated	3501	265,525	12,673	13,910	13,790	13,882
SUI - Classified	3502	69,103	3,293	3,392	3,615	3,645
Workers' Comp. - Certificated	3601	365,950	406,465	308,089	304,809	306,625
Workers' Comp. - Classified	3602	97,632	105,376	101,037	78,147	78,371
Retiree Benefits - Certificated	3701/51	473,739	633,887	654,052	653,856	654,280
Retiree Benefits - Classified	3702/52	202,887	187,601	192,803	190,725	190,725
Other Benefits	3901	-	-	-	-	-
Car Allowance - Certificated	3921	-	-	-	-	-
Car Allowance - Classified	3922	-	-	-	-	-
<b>TOTAL: Employee Benefits</b>		10,466,801	10,772,598	11,569,234	11,566,605	11,549,381
Percent of Total Expenditures		22.46%	22.02%	22.11%	21.89%	21.81%
<b>TOTAL: SALARIES AND BENEFITS</b>		<b>41,117,567</b>	<b>42,667,863</b>	<b>46,100,127</b>	<b>46,098,018</b>	<b>46,262,491</b>
Percent of Total Expenditures		88.22%	87.21%	88.10%	87.25%	87.36%

J200 Budget Comparison		2012-13	2013-14	2014-15	2014-15	2014-15
DESCRIPTION	Object	Audited Actuals	Audited Actuals	Adopted Budget	First Interim	Second Interim
<b>EXPENDITURES (Cont.)</b>						
<b>BOOKS AND SUPPLIES</b>						
Textbooks	4100	192,514	259,689	218,500	20,669	21,223
Books & Reference Materials	4200	66,824	85,944	143,409	110,122	105,703
Materials & Supplies/ Food / Bulk Paper	00/15/18/19/65	994,081	936,372	1,079,572	1,101,203	1,140,311
Gas, Oil & Diesel	4301	0	0	0	0	0
Office Supplies	4303	1,250	1,217	5,100	3,700	2,106
Periodicals & Magazines	4305	8,996	7,524	6,800	8,405	8,441
Software	4307	3,715	7,840	122,773	110,105	105,200
Classroom Supplies	4310/4306	10,556	0	0	0	0
Computer Supplies	4312	96,277	48,731	48,467	64,108	58,262
Transportation Tickets & Vehicle supplies	4314/4316	0	8,775	0	0	0
Carryover	4330	0	0	0	170,147	143,482
Non Capitalized Furniture & Equip.	4400	281,998	575,793	283,765	529,375	534,701
<b>TOTAL: Books &amp; Supplies</b>		1,656,211	1,931,885	1,908,386	2,117,834	2,119,429
Percent of Total Expenditures		3.55%	3.95%	3.65%	4.01%	4.00%
<b>SERVICES &amp; OTHER OPERATING</b>						
Travel, Conference, In-Service, Mileage	5200	212,129	193,685	427,340	392,896	410,352
Dues and Memberships	5300	58,392	58,487	122,306	108,941	75,960
Insurance	5400/40/60	378,306	374,649	408,382	408,831	409,687
Gas	5505	2,977	3,281	3,700	3,200	3,200
Electricity	5510	685,982	726,775	670,000	721,233	709,274
SPURR	5515	229,040	277,415	260,000	275,000	275,000
Water	5535	316,077	353,753	361,000	353,332	351,832
Sewer	5540	67,270	117,776	143,000	160,435	161,935
Disposal/Garbage Removal	5550	243,536	251,509	254,000	251,500	263,459
Laundry,Pest Control,Waste Disposal	5500	63,990	73,252	75,117	70,117	70,117
Rents, Leases, Repairs	5600	129,755	175,666	253,440	240,262	216,826
Direct Costs, Interfund/Program	5700	(4,213)	(2,823)	0	0	0
Architect,Inspect.,Contracts,Permits,Sports	5800	609,798	637,112	656,600	697,346	691,125
Advertising	5803	4,681	387	7,000	3,041	2,498
Audit Fees	5809	48,575	49,514	50,000	50,000	50,000
Elections	5814	0	99,183	0	0	0
Field Trips	5819	37,330	42,099	9,175	30,824	29,223
Fingerprinting/Bank Fees	5821/11	9,989	11,874	13,750	13,750	13,681
Legal Service	5829	83,763	106,200	55,500	53,957	58,417
Printing	5841/5844	21,312	32,533	82,324	84,601	72,028
Personnel Agencies/Moving	5815/5845	9,209	462	0	1,000	1,000
Professional Consultant Contracts	5849	849,587	897,312	866,190	1,039,501	1,072,971
TB Testing/ X-rays	5847/5851	6,000	7,570	11,000	11,000	8,864
Unused School Site Payment	5853	-	-	-	-	-
Cell Phones	5920/21/22	41,117	46,919	53,000	53,800	53,800
Internet	5940	48,087	59,035	61,100	98,253	101,292
Pagers/satellite	5910/5950	166	167	200	200	200
Postage	5960	36,493	34,944	13,500	21,085	24,330
Telephone	5970	58,564	66,788	59,950	66,900	66,900
<b>TOTAL: Services &amp; Op. Exp.</b>		4,247,912	4,695,524	4,917,574	5,211,005	5,193,971
Percent of Total Expenditures		9.11%	9.60%	9.40%	9.86%	9.81%

J200 Budget Comparison		2012-13	2013-14	2014-15	2014-15	2014-15
DESCRIPTION	Object	Audited Actuals	Audited Actuals	Adopted Budget	First Interim	Second Interim
<b>CAPITAL OUTLAY</b>						
Sites & Improvement of sites	6100	0	0	0	0	0
Buildings & Improvement of Bldgs.	6200	14,675	42,056	0	12,372	12,372
Furniture & Equipment	6400	52,868	16,710	24,000	20,546	21,416
Equipment Replacement	6500	39,271	175,673	22,000	35,718	35,718
<b>TOTAL: Capital Outlay</b>		106,814	234,439	46,000	68,636	69,506
Percent of Total Expenditures		0.23%	0.48%	0.09%	0.13%	0.13%
<b>OTHER OUTGO</b>						
Special Ed. Excess Costs	7142	0	0	0	0	23,000
State Special Schools-blind/deaf	7130	0	0	0	0	0
Transfer to MCOE - ROP	7222	0	0	0	0	0
Other Debt Service Payments - Capital Lease	7439/39	0	0	0	0	0
<b>TOTAL: Other Outgo</b>		0	0	0	0	23,000
Percent of Total Expenditures		0.00%	0.00%	0.00%	0.00%	0.04%
<b>TOTAL: Direct Support Costs</b>	7300	(522,390)	(604,292)	(645,105)	(663,117)	(712,384)
Percent of Total Expenditures		-1.12%	-1.24%	-1.23%	-1.26%	-1.35%
<b>TOTAL EXPENDITURES</b>		<b>46,606,114</b>	<b>48,925,419</b>	<b>52,326,982</b>	<b>52,832,376</b>	<b>52,956,013</b>
<b>C Excess (Deficiency) of Revenues over Expenditures Before Other Financing Sources and Uses</b>		7,954,068	8,636,804	7,620,497	7,557,281	7,754,580

J200 Budget Comparison		2012-13	2013-14	2014-15	2014-15	2014-15
DESCRIPTION	Object	Audited Actuals	Audited Actuals	Adopted Budget	First Interim	Second Interim
<b>DETAIL OF CERTIFICATED SALARIES</b>						
Teachers -T rack Adv / P/T Buy						
Back/Catastrophic Leave/Longevity	1110	10,952	22,233	40,000	43,700	43,700
Teachers	1110	-	-	-	-	-
Regular Teachers	1110	18,775,912	19,790,739	21,761,118	21,388,774	21,405,347
Regular Teachers - Curriculum Develop./Stipends	1900/70/60	-	-	-	-	-
Summer School Teacher (GO 1430)	1110	-	-	-	-	-
Home Instructors (GO 1270)	1110	30,470	22,750	27,061	27,061	27,061
Teachers - extra duty/assignment,teachers lead	1120/1130	436,286	467,674	574,911	615,862	632,395
Substitute Teachers - Illness	1140	99,142	88,140	102,100	102,100	102,100
Substitute Teachers - School Business	1150	168,274	205,258	152,889	166,002	167,102
Testing & Counseling - Substitute Costs	1240/1250	270	560	-	-	-
5th Periods & Brown Act & Instr.Imprv.stipends	1160	275,818	280,113	259,000	294,015	294,015
Other Cert. Pay - HW Pay,Supple.,Wasc.	1170	2,182	100	-	-	-
Counselor (all FN 3110)	1210	1,336,324	1,357,647	1,453,587	1,454,185	1,454,185
Librarians' Salary (all FN 2420)	1210	281,782	284,385	274,911	278,980	278,980
4th R, Testing extra duty	1230	9,288	7,267	22,822	22,822	22,822
Pupil Support - for Counselors	1220/1260	760	680	9,000	9,000	9,000
Principal	1311	662,346	664,700	547,850	548,961	576,150
Subs - Principal & AP's & Tech Support	1311/1312	79,147	36,125	34,000	34,000	34,000
Assistant Principal	1312	895,016	925,882	1,167,582	1,125,045	1,181,143
Superintendent	1313	209,400	213,582	213,582	213,582	215,715
Supe Salary - Expenses/Vacation	1313	14,219	14,407	4,800	4,800	4,800
Assistant/Associate Superintendent	1315	306,600	327,432	169,586	169,886	178,434
Director/Sr. Director	1317	220,704	286,534	540,090	542,678	569,363
Other Certified Supervisors	1322	48,940	7,160	6,000	6,000	6,961
Other Certificated - Salaries	1910	83,490	97,651	113,682	113,742	113,742
Other Cert. - misc.,AP,Athletics,Personnel	20/30/50/60/70	62,402	72,170	76,860	90,599	91,238
Professional Expert, Retiree Incentive	1970/1980	196,525	154,100	141,900	141,900	149,100
	Total	24,206,249	25,327,289	27,693,331	27,393,694	27,557,353

J200 Budget Comparison DESCRIPTION	Object	2012-13 Audited Actuals	2013-14 Audited Actuals	2014-15 Adopted Budget	2014-15 First Interim	2014-15 Second Interim
<b>DETAIL OF CLASSIFIED SALARIES</b>						
Instructional Aide - Regular/Instr.Improv.	2110	34,042	21,921	22,085	23,138	23,138
Instructional Aide - Summer (GO 1430)	2110	0	0	0	0	0
Instructional Aide - Hourly	2120/2170	2,789	243	1,838	1,838	1,838
Health Technician (FN 3140)	2210	60,889	62,004	62,542	65,976	65,976
Delivery (FN 7540)	2210	57,122	58,246	58,121	61,305	61,305
Maintenance (FN 8110)	2210					
Ground (FN 8111)	2210					
Custodian (FN 2210)	2210	1,547,354	1,562,256	1,611,890	1,704,931	1,708,842
Library Aide (FN 2420)	2210	136,551	129,672	132,844	140,451	144,461
Extra Duty/OT - Custodian & Ground	2230/40/50	44,504	48,436	38,000	47,600	48,600
Substitute - Custodian, Maintenance	2260	5,813	21,575	27,050	27,050	27,050
Substitute - Custodian - Non Illness	2270	20,550	2,818	14,500	14,500	14,500
Other Pay	210/2280/2290	55	0	0	0	0
Assistant Superintendent	2312	166,560	173,670	169,585	169,885	178,433
Vacation pay out	2312	3,711				
Supervisor (Network Manager)	2313	0	0	0	0	0
Chief Financial Officer	2315	0	0	0	0	0
Directors (Fac/Tech)	2316	124,368	128,748	130,375	130,675	137,248
Classified Mgmt/Facilities Coord.	2322	56,857	58,860	59,741	62,745	62,745
Other Class. Support - Summer; API	2322	2,049	0	0	0	0
Board of Trustees	2322	2,075	5,000	5,250	5,250	5,250
Computer (FN7700/2420)	2400/2490	429,556	526,578	611,055	593,976	594,674
Print Shop (FN 7550) ***	2400	153,484	156,700	156,350	164,705	164,705
Clerical - with API money	2400	0	0	0	0	0
Clerical - incl. Cross-training	2401/2402	1,905,106	1,950,097	2,029,647	2,132,886	2,035,713
DO (FN5901,3900,7200,7150,7300,7400,7600)	2401	696,875	724,279	732,285	767,329	771,211
Clerical - Extra Hire	2430/2440	4,566	3,284	10,320	9,964	10,353
Overtime - Supt. Off;Pupil Test.;BO;Data Pros.	2450	20,298	22,959	18,250	17,010	19,510
Substitute for Clerical - Illness	2460	0	0	0	0	0
Substitute for Clerical - Non Illness	2470	0	0	0	0	0
Stipend - for Classified Leader	2480	6,500	6,500	11,000	11,000	11,000
Classified Support**** DISC ,Summer,Drake Power Out	210/3/6/2/4/3/7	4,796	9,189	1,300	3,615	5,533
Classified Literacy Coach	2910	0	0	0	0	0
Campus Supervisor (FN 8305)	2910	410,906	417,466	427,535	451,891	451,891
Staff Ass. & Healthy St.(FN 8305 DD2 040)	2910/2960	0	0	0	0	0
Textbook Inventory (FN 3910 DD2 097)	2912/20/40	1,714	0	0	0	0
Pool Cover Handlers (DD2 092)	2920	83,930	81,222	85,000	85,000	85,000
Athletics - Coach (GO 1130)	2910	339,950	340,859	330,999	341,999	343,999
Athletics - post season (GO 1130 )	2920	0	0	0	0	0
Athletics - supervision (GO 1130)	2930	1,156	1,114	0	2,000	4,480
Athletics - O/T & substitutes (GO 1130)	2940/60/70	17,139	19,236	0	11,000	12,200
Vacation pay out - for Classified	2490/2980	0	0	0	0	0
Professional Expert, Retiree Incentive	2990	103,252	35,044	90,000	90,000	166,102
3% Tentative Salary Agreement	2990	-				
<b>Total</b>		<b>6,444,517</b>	<b>6,567,976</b>	<b>6,837,562</b>	<b>7,137,719</b>	<b>7,155,757</b>

**TAMALPAIS UNION HIGH SCHOOL DISTRICT  
COMPARISON REPORT  
RESTRICTED FUNDS**

**General Fund**

J200 Budget Comparison Description	Object	2012-13 Audited Actuals	2013-14 Audited Actuals	2014-15 Adopted Budget	2014-15 First Interim	2014-15 Second Interim
<b>A REVENUES</b>						
Revenue Limit Sources	8010-8099	718,626	0	0	0	0
Federal Revenues	8100-8299	1,327,386	965,131	956,168	1,224,490	1,256,806
Other State Revenue	8300-8599	551,588	1,396,771	519,636	519,636	519,636
Other Local Revenue	8600-8799	3,603,277	5,119,086	1,972,444	2,420,240	3,175,973
<b>TOTAL REVENUES</b>		<b>6,200,877</b>	<b>7,480,988</b>	<b>3,448,248</b>	<b>4,164,366</b>	<b>4,952,415</b>
<b>B EXPENDITURES</b>						
Certificated Salaries	1000-1999	2,510,238	2,504,436	2,619,149	2,651,337	2,645,091
Classified Salaries	2000-2999	1,853,373	1,949,977	2,029,523	2,231,802	2,235,585
Employee Benefits	3000-3999	1,790,231	1,917,386	2,040,644	2,105,405	2,094,028
Books and Supplies	4000-4999	659,306	1,448,634	387,016	1,767,935	1,991,015
Services, Other Op. Exp.	5000-5999	3,375,393	3,404,725	2,857,311	3,504,011	4,075,738
Capital Outlay	6000-6999	197,016	1,770,230	22,400	302,024	417,647
Other Outgoing	7000-7299	644,668	720,582	925,865	925,865	1,013,108
Direct Support Costs	7300-7399	471,065	553,586	600,051	618,063	667,330
<b>TOTAL EXPENDITURES</b>		<b>11,501,290</b>	<b>14,269,556</b>	<b>11,481,959</b>	<b>14,106,442</b>	<b>15,139,542</b>
<b>C Excess (Deficiency) of Revenue over Expenditure Before Other Sources/Uses</b>		<b>(5,300,413)</b>	<b>(6,788,568)</b>	<b>(8,033,711)</b>	<b>(9,942,076)</b>	<b>(10,187,127)</b>
<b>D Other Sources/Uses</b>						
Interfund Transfers						
Transfers In - From Bond (Redhill)	8910-8929	-	-	-	-	-
Transfers Out - Block Grant/Deferred Maintenance	7610-7629	(200,000)	-	-	-	-
Contributions to Restricted Programs	8980-8999	5,687,540	6,969,636	8,033,711	8,256,050	8,501,101
Restricted Programs - District Paid						
<b>TOTAL, OTHER SOURCES/USES</b>		<b>5,487,540</b>	<b>6,969,636</b>	<b>8,033,711</b>	<b>8,256,050</b>	<b>8,501,101</b>
<b>E Net Increase (Decrease) in FUND BALANCE</b>		<b>187,127</b>	<b>181,068</b>	<b>0</b>	<b>(1,686,026)</b>	<b>(1,686,026)</b>

J200 Budget Comparison	Object	2012-13	2013-14	2014-15	2014-15	2014-15
DESCRIPTION		Audited Actuals	Audited Actuals	Adopted Budget	First Interim	Second Interim
<b>F Fund Balance, Reserves</b>						
Beginning Balance						
As of July 1-Unaudited		1,317,831	1,504,958	1,686,026	1,686,026	1,686,026
Audit Adjustments		-	-	-	-	-
<b>NET BEGINNING BALANCE</b>		<b>1,317,831</b>	<b>1,504,958</b>	<b>1,686,026</b>	<b>1,686,026</b>	<b>1,686,026</b>
Fund Increase (Decrease)		187,127	181,068	-	(1,686,026)	(1,686,026)
Other Restatements (BASRC & SSP)						
PTSA Ending Balance from 1997/98 ***						
PTSA & Alumni carryover - 1998/99 ***						
<b>ENDING FUND BALANCE</b>		<b>1,504,958</b>	<b>1,686,026</b>	<b>1,686,026</b>	<b>0</b>	<b>0</b>
<b>Components of District Paid Restricted Programs:</b>						
<b>Prepaid Expenditures</b>						
<b>ROC/P Revenue</b>						
ROC/P Expenditures						
<b>Vocational Education</b>						
<b>Marin Comm.Found - Add'l c/o</b>						
Economic Impact Aid						
BASRC - Redwood						
Alumni Grant - Unrest. as RE 0001						
Staff Development Buy Back - on J390						
SB 1882 Staff Development - Timing						
Total District Paid Restricted Programs						

J200 Budget Comparison		2012-13	2013-14	2014-15	2014-15	2014-15
DESCRIPTION	Object	Audited Actuals	Audited Actuals	Adopted Budget	First Interim	Second Interim
<b>Revenue Limit Sources</b>						
State Aid-Current Year	8011	0	0	0	0	0
State Aid-Prior Year	8019	0	0	0	0	0
Homeowners Exemption	8021	0	0	0	0	0
Other Subventions/In-Lieu Taxes	8029	0	0	0	0	0
Secured Roll Taxes	8041	0	0	0	0	0
Unsecured Taxes	8042	0	0	0	0	0
Prior Year Taxes	8043	0	0	0	0	0
Revenue Limit Transfers - Special Ed	8091	718,626	-	-	-	-
Property Taxes Transfers - ERAF	8097	0	0	0	0	0
<b>TOTAL: Rev. Limit Sources</b>		718,626	0	0	0	0
Percent of Total Income		11.59%	0.00%	0.00%	0.00%	0.00%
<b>Federal Revenues</b>						
Title V - Innovative Programs (RE 4110)	8290	0	0	0	0	0
Special Ed. PL 94-142	8181	459,617	455,536	486,863	486,863	508,429
Title I (RE 3010)	8290	147,443	259,139	191,000	262,057	265,675
Title II (RE 4010/4035/4045/4047)	8290	149,282	75,105	91,600	135,612	133,103
Drug Free (RE 3710)	8290	0	0	0	0	0
Vocational Education (RE 3550)	8290/8699	66,837	70,002	70,110	70,110	79,751
CSR/Immigrant Ed/LEP(RE 4135/4201/4203)	8290/8287	6,839	18,961	5,000	6,464	6,464
Special Education-ARRA	8181		0	0	0	0
Fiscal Stabilization/Federal Jobs	8290	288,609	0	0	0	0
Mental Health	8182	208,153	82,743	111,595	263,384	263,384
Sml Learning/McAuliff/Calif Health Science Educators/Testing	8290	606	3,645	0	0	0
<b>TOTAL: Federal Revenue</b>		1,327,386	965,131	956,168	1,224,490	1,256,806
Percent of Total Income		21.41%	12.90%	27.73%	29.40%	25.38%

J200 Budget Comparison		2012-13	2013-14	2014-15	2014-15	2014-15
DESCRIPTION	Object	Audited Actuals	Audited Actuals	Adopted Budget	First Interim	Second Interim
<b>Other State Revenues</b>						
Basic Aid Fair Share Reduction		-	-	-	-	-
GATE: Gifted & Talented (RE 7140)	8311	0	0	0	0	0
EIA: Economic Impact Aid (RE 7091)	8311	82,296	0	0	0	0
Mental Health	8590	344,131	335,477	399,126	399,126	399,126
Core Curriculum RE: 7405/One-time Instr.Mat'l/Staff Dev RE 7186/	8590	0	785,161	0	0	0
Professional Dev Block Grant (RE 7393)	8590	0	0	0	0	0
Special Education/CAHSEE	8590	0	0	0	0	0
Library Grant (RE 6296)(RE 6292)(RE7395)	8590	0	0	0	0	0
Safety & Violence Prev. RE 6405	8590	0	0	0	0	0
Fiscal Solvency Plan (RE 7386)	8590	0	0	0	0	0
Prop 39 - Energy	8590	0	130,000	0	0	0
Ed Tech Grant (RE 7127)	8590	0	0	0	0	0
Instructional Materials(RE 7160/85/56/57)	8590	0	0	0	0	0
Ca Instructional School Garden (CISG) (RE 7026)	8590	0	0	0	0	0
Instructional Mat'l,Libr, & Ed Tech (RE7398)	8590	0	0	0	0	0
SB 1882: Staff Development (RE 7315) + c/o	8590	0	0	0	0	0
Tenth Grade Counseling (RE 7375/7390)	8590	0	0	0	0	0
Mentor (RE 7270) & Law Enforcement (RE 6315)	8590	0	0	0	0	0
PAR (RE 7271)	8590	0	0	0	0	0
Digital High School (RE 7100)	8590	0	0	0	0	0
School Secondary Program (RE 7370)	8590	0	0	0	0	0
CAHSEE Intensive Instr. & Serv (7055/7056)	8590	0	0	0	0	0
Readers for the Blind (RE 7810)	8590	0	0	0	0	0
California Arts Council (RE 9767)	8590	0	0	0	0	0
Supplemental School Counseling (RE 7080)	8590	0	0	0	0	0
Teacher Recruit & Student Support (RE 6275)	8590	0	0	0	0	0
Arts,Music, & PE Supply & Equipment(RE6761)	8590	0	0	0	0	0
Arts & Music Block Grant (RE 6760)	8590	0	0	0	0	0
Discretionary Block Grant-Sites (RE 7396)	8590	0	0	0	0	0
Discretionary Block Grant-Dist (RE 7397)	8590	0	0	0	0	0
Career Tech Ed Equip & Supplies (RE 6377)	8590	0	0	0	0	0
Lottery for Instr.Mat'l & SSP	8560/8590	125,161	146,133	120,510	120,510	120,510
<b>TOTAL: Other State Revenue</b>		<b>551,588</b>	<b>1,396,771</b>	<b>519,636</b>	<b>519,636</b>	<b>519,636</b>
Percent of Total Income		8.90%	18.67%	15.07%	12.48%	10.49%

J200 Budget Comparison		2012-13	2013-14	2014-15	2014-15	2014-15
DESCRIPTION	Object	Audited Actuals	Audited Actuals	Adopted Budget	First Interim	Second Interim
<b>Other Local Revenues</b>						
Site Institute @ Drake (RE 9763)	8699	0	0	0	0	0
Interest Income (categorical moneys)	8660	0	0	0	0	0
ROP	8677	0	0	0	0	0
PTSA ( RE 9020)	8699	319,931	352,224	0	122,920	218,563
Ed Tech K-12 Voucher (Microsoft) (RE9150/55)	8699	0	0	0	0	0
Drake Virtual Tour (RE 9760)/	8699	6,000	0	0	0	0
Global Studies (RE 9765)	8699	295,326	263,574	0	21,525	210,472
Alicia Lee Memorial Fund (RE 9760)	8699	0	7,500	0	0	0
Tam Music (RE 9769) & Field Trips (RE 9116, 9775)	8699	84,648	48,400	0	17,699	75,385
Student Activies (RE 9772)	8699	263,598	286,025	0	0	63,245
Buck Institute - Tam Academy (RE 9773)	8699	15,993	9,171	0	6,153	6,153
Marin Cty Storm Prevention Grant (RE 9768)	8699	0	0	0	0	0
Foundations (RE 9030)	8699	549,822	428,545	0	160,757	422,372
Special Ed fr. SELPA (RE 6500)	8792/8699/8791	2,007,290	2,066,403	1,972,444	1,972,444	2,100,984
Other misc. grants/donations/modernization	8792/8699	60,669	1,657,244	-	118,742	78,799
<b>TOTAL: Other Local Revenue</b>		<b>3,603,277</b>	<b>5,119,086</b>	<b>1,972,444</b>	<b>2,420,240</b>	<b>3,175,973</b>
Percent of Total Income		58.11%	68.43%	57.20%	58.12%	64.13%
<b>TOTAL REVENUES</b>		<b>6,200,877</b>	<b>7,480,988</b>	<b>3,448,248</b>	<b>4,164,366</b>	<b>4,952,415</b>

J200 Budget Comparison		2012-13	2013-14	2014-15	2014-15	2014-15
DESCRIPTION	Object	Audited Actuals	Audited Actuals	Adopted Budget	First Interim	Second Interim
<b>EXPENDITURES</b>						
CERTIFICATED SALARIES	1100-1199	1,702,147	1,697,532	1,765,797	1,799,849	1,831,615
Certificated Pupil Support Salaries	1200-1299	671,429	675,679	721,900	719,736	675,209
Supervisors & Administrators Salaries	1300-1399	136,662	131,225	131,452	131,752	138,267
Other Certificated Salaries	1900-1999	0	0	0	0	0
<b>TOTAL: Certificated Salaries</b>		2,510,238	2,504,436	2,619,149	2,651,337	2,645,091
Percent of Total Expenditures		21.83%	17.55%	22.81%	18.80%	17.47%
CLASSIFIED SALARIES						
Instructional Aides	2100-2199	946,248	1,095,864	1,118,781	1,266,114	1,261,218
Classified Support Salaries	2200-2299	571,812	534,747	613,026	639,498	640,698
Classified Administrators' Salaries	2300-2399	137,994	140,748	140,748	140,748	147,827
Clerical and Office Salaries	2400-2499	158,231	155,436	156,104	164,458	164,858
Other Classified Salaries	2900-2999	39,088	23,182	864	20,984	20,984
<b>TOTAL: Classified Salaries</b>		1,853,373	1,949,977	2,029,523	2,231,802	2,235,585
Percent of Total Expenditures		16.11%	13.67%	17.68%	15.82%	14.77%
EMPLOYEE BENEFITS						
STRS - Certificated Positions	3101	196,615	211,952	240,062	236,849	235,267
STRS - Classified Positions	3102	7,077	214	-	-	-
PERS - Certificated Positions	3201	47	-	-	-	-
PERS - Classified Positions	3202	333,473	356,836	374,213	410,763	408,967
OASDI - Certificated	3301	804	879	-	1,054	1,054
OASDI - Classified	3302	109,242	118,876	124,388	138,858	139,009
Medicare - Certificated	3311	36,088	36,051	38,145	38,459	38,369
Medicare - Classified	3312	26,770	28,304	29,438	32,485	32,524
Health & Welfare - Certificated	3401/3461	345,254	378,603	418,787	396,348	391,436
Health & Welfare - Classified	3402/3462	507,313	581,506	625,354	654,623	651,866
SUI - Certificated	3501	27,557	1,256	1,326	1,338	1,338
SUI - Classified	3502	19,885	983	1,027	1,132	1,138
Workers' Comp. - Certificated	3601	38,011	40,254	29,226	29,467	29,402
Workers' Comp. - Classified	3602	27,993	31,286	22,557	24,770	24,824
Retiree Benefits-Certificated	3701/3751	47,101	64,304	67,167	67,356	66,931
Retiree Benefits-Classified	3702/3752	67,001	66,082	68,954	71,903	71,903
Car Allowance - Certificated	3921	-	-	-	-	-
Car Allowance - Classified	3922	-	-	-	-	-
<b>TOTAL: Employee Benefits</b>		1,790,231	1,917,386	2,040,644	2,105,405	2,094,028
Percent of Total Expenditures		15.57%	13.44%	17.77%	14.93%	13.83%
<b>TOTAL: SALARIES AND BENEFITS</b>		<b>6,153,842</b>	<b>6,371,799</b>	<b>6,689,316</b>	<b>6,988,544</b>	<b>6,974,704</b>
Percent of Total Expenditures		53.51%	44.65%	58.26%	49.54%	46.07%

J200 Budget Comparison		2012-13	2013-14	2014-15	2014-15	2014-15
DESCRIPTION	Object	Audited Actuals	Audited Actuals	Adopted Budget	First Interim	Second Interim
<b>EXPENDITURES (Cont.)</b>						
<b>BOOKS AND SUPPLIES</b>						
Textbooks	4100	32,968	197,124	123,944	121,686	121,536
Books & Reference Materials	4200	33,276	23,579	0	6,760	9,258
Instructional Material & Supplies	4300	310,304	314,066	204,822	465,170	770,530
Gas, Oil & Diesel	4301	21,866	19,446	32,000	32,000	32,000
Office Supplies	4303	227	384	1,500	1,500	1,500
Periodicals & Magazine	4305	1,373	1,770	1,200	1,288	1,288
Software	4307	1,381	5,026	0	0	800
Classroom Supplies - In-lieu Fees	4310	0	0	0	0	0
Computer Supplies	4312	16,563	16,193	2,700	20,266	28,489
Transportation Tickets & Vehicle supplies	4314/4316	4,903	5,642	8,250	15,250	15,250
Carryover	4330	0	0	0	995,819	797,816
Non Capitalized Furniture & Equip.	4400	236,445	865,404	12,600	108,196	212,548
<b>TOTAL: Books &amp; Supplies</b>		<b>659,306</b>	<b>1,448,634</b>	<b>387,016</b>	<b>1,767,935</b>	<b>1,991,015</b>
Percent of Total Expenditures		5.73%	10.15%	3.37%	12.53%	13.15%
<b>SERVICES &amp; OTHER OPERATING</b>						
Travel, Conference, In-Service	5200	68,703	109,385	78,542	173,788	158,537
Dues and Memberships	5300	1,291	1,745	800	800	1,586
Insurance	5400	2,888	1,840	0	0	0
Pest Control	5525	9,450	10,248	10,000	10,300	10,300
Rents, Leases, Repairs	5600	481,571	436,637	501,000	519,669	532,466
Direct Costs, Interfund/program	5700	2,000	1,963	0	0	0
Prof. Service & Outside Printing	5800	7,285	2,847	8,600	37,208	40,798
Field Trips	5819	393,015	300,787	0	38,276	292,752
Judgements	5825	199,500	241,674	170,000	314,500	338,500
Legal Service	5829	38,087	64,660	75,000	75,000	65,000
Consultant Contracts / MPTA	5837/39/49	702,019	633,441	157,400	548,772	585,374
NPS: Tuition, 1/1 aides, interpreters	833/34/35/40	1,467,735	1,597,532	1,855,094	1,777,980	2,042,687
Postage and Telephone	5960 & 5970	1,849	1,966	875	7,720	7,740
<b>TOTAL: Services &amp; Op. Exp.</b>		<b>3,375,393</b>	<b>3,404,725</b>	<b>2,857,311</b>	<b>3,504,013</b>	<b>4,075,740</b>
Percent of Total Expenditures		29.35%	23.86%	24.89%	24.84%	26.92%

J200 Budget Comparison		2012-13	2013-14	2014-15	2014-15	2014-15
DESCRIPTION	Object	Audited Actuals	Audited Actuals	Adopted Budget	First Interim	Second Interim
<b>EXPENDITURES (Cont.)</b>						
CAPITAL OUTLAY						
Sites & Improvement of sites	6100					
Buildings & Improvement of Bldgs.	6200	47,209	1,608,211	0	66,799	82,675
Furniture & Equipment	6400	96,785	136,540	7,400	84,877	172,279
Equipment Replacement	6500	53,022	25,479	15,000	150,348	162,693
<b>TOTAL: Capital Outlay</b>		197,016	1,770,230	22,400	302,024	417,647
Percent of Total Expenditures		1.71%	12.41%	0.20%	2.14%	2.76%
OTHER OUTGO						
State Special Schools	7130	-	-	-	-	-
Special Ed. Excess Costs	7142	351,027	387,119	497,940	497,940	667,326
Payment to MPTA	7143	293,641	333,463	427,925	427,925	345,782
Payment to JPA (Redhill)	7299	0	0	0	0	0
Pass Thru Revenue	7211	0	0	0	0	0
<b>TOTAL: Other Outgo</b>		644,668	720,582	925,865	925,865	1,013,108
Percent of Total Expenditures		5.61%	5.05%	8.06%	6.56%	6.69%
<b>TOTAL: Direct Support Costs</b>	7300	471,065	553,586	600,051	618,063	667,330
Percent of Total Expenditures		4.10%	3.88%	5.23%	4.38%	4.41%
<b>TOTAL EXPENDITURES</b>		<b>11,501,290</b>	<b>14,269,556</b>	<b>11,481,959</b>	<b>14,106,444</b>	<b>15,139,544</b>
<b>C Excess (Deficiency) of Revenues over Expenditures Before Other Financing Sources and Uses</b>		(5,300,413)	(6,788,568)	(8,033,711)	(9,942,078)	(10,187,129)

J200 Budget Comparison		2012-13	2013-14	2014-15	2014-15	2014-15
DESCRIPTION	Object	Audited Actuals	Audited Actuals	Adopted Budget	First Interim	Second Interim
<b>DETAIL OF CERTIFICATED SALARIES</b>						
Regular Teachers - track advancement	1100					
Regular Teachers	1110	1,496,475	1,497,647	1,688,690	1,685,742	1,712,841
Counselors	1210					
Certificated - Other Pay	1170/1322/1930/1960	127,156	91,320	0	0	0
Director	1317	136,662	131,225	131,452	131,752	138,267
Teachers - extra duty	1130	50,323	79,541	57,027	59,527	61,194
Subs - illness & hourly	1120/1140/1950	7,353	13,150	3,750	37,150	37,150
Substitute Teachers - School Business	1150	10,840	5,874	4,730	5,830	8,830
Substitute Teachers - Teacher support	1250	4,282	4,296	5,000	5,000	5,000
Certificated Stipend	1160	10,000	10,000	11,600	11,600	11,600
ESL & Site Institute stipends	1160	0	0	0	0	0
Special Ed Home Instructors	1200	5,700	19,520	20,000	20,000	20,000
Psychologists/Counselors	1210	615,908	604,856	628,400	624,216	579,689
Special Ed stipend & other	1230	12,089	9,968	15,500	17,520	17,520
Pupil Support - extra service & stipend	1240/60/70	33,450	37,039	53,000	53,000	53,000
	Total	2,510,238	2,504,436	2,619,149	2,651,337	2,645,091

J200 Budget Comparison DESCRIPTION	Object	2012-13 Audited Actuals	2013-14 Audited Actuals	2014-15 Adopted Budget	2014-15 First Interim	2014-15 Second Interim
<b>DETAIL OF CLASSIFIED SALARIES</b>						
Instructional Aide	2110	914,635	1,070,732	1,093,381	1,240,714	1,235,818
Instructional Aide-Hrly,Sub,Extra Duty	2120-2170	31,613	25,132	25,400	25,400	25,400
Classified Support	2220-2270	4,013	21,504	2,200	3,200	4,400
Maintenance (FN 8110)	2210	329,488	315,795	379,044	397,861	397,861
Ground (FN 8111)	2210	238,311	197,448	231,782	238,437	238,437
Director	2316	137,994	140,748	140,748	140,748	147,827
Clerical	2400	0	0	0	0	0
Clerical - Voc Ed (RE 3550)	2240	0	0	0	0	0
Clerical	2401	157,610	155,254	154,704	163,058	163,058
Clerical	2440	108	182	200	200	200
BASRC, Subs, Extra Duty, Overtime	2470/80/30/50	513	0	1,200	1,200	1,600
Classified Support -Other	2910	29,822	15,015	0	15,320	15,320
Classified Support - Title I ,Small Learning,Summer School	2910	0	0	0	0	0
Other Classified - hourly & Extra duty	2920/2930	2,291	1,544	864	864	864
Other Class. - O/T & stipend	2940/2970	6,975	6,623	0	4,800	4,800
Vacation Buy out - Title I	2980	0	0	0	0	0
	Total	1,853,373	1,949,977	2,029,523	2,231,802	2,235,585

**TAMALPAIS UNION HIGH SCHOOL DISTRICT  
COMPARISON REPORT  
COMBINED**

General Fund						
J200 Budget Comparison		2012-13	2013-14	2014-15	2014-15	2014-15
Description	Object	Audited Actuals	Audited Actuals	Adopted Budget	First Interim	Second Interim
<b>A REVENUES</b>						
Revenue Limit Sources	8010-8099	44,774,716	46,834,575	49,326,254	49,401,158	49,699,883
Federal Revenues	8100-8299	1,327,386	965,131	956,168	1,224,490	1,256,806
Other State Revenue	8300-8599	1,500,338	2,183,170	1,252,878	1,524,140	1,524,140
Other Local Revenue	8600-8799	13,158,619	15,060,335	11,860,427	12,404,235	13,182,179
<b>TOTAL REVENUES</b>		<b>60,761,059</b>	<b>65,043,211</b>	<b>63,395,727</b>	<b>64,554,023</b>	<b>65,663,008</b>
<b>B EXPENDITURES</b>						
Certificated Salaries	1000-1999	26,716,487	27,831,725	30,312,480	30,045,031	30,202,444
Classified Salaries	2000-2999	8,297,890	8,517,953	8,867,085	9,369,521	9,391,342
Employee Benefits	3000-3999	12,257,032	12,689,984	13,609,878	13,672,010	13,643,409
Books and Supplies	4000-4999	2,315,517	3,380,519	3,380,519	3,885,769	4,110,444
Services, Other Op. Exp.	5000-5999	7,623,305	8,100,249	7,774,885	8,715,016	9,269,709
Capital Outlay	6000-6999	303,830	2,004,669	68,400	370,660	487,153
Other Outgoing	7000-7299	644,668	720,582	925,865	925,865	1,036,108
Direct Support Costs	7300-7399	(51,325)	(50,706)	(45,054)	(45,054)	(45,054)
<b>TOTAL EXPENDITURES</b>		<b>58,107,404</b>	<b>63,194,975</b>	<b>63,808,941</b>	<b>66,938,818</b>	<b>68,095,555</b>
<b>C</b>	Excess (Deficiency) of Revenue over Expenditure Before Other Sources/Uses	<b>2,653,655</b>	<b>1,848,236</b>	<b>(413,214)</b>	<b>(2,384,795)</b>	<b>(2,432,547)</b>
<b>D</b>	<b>Other Sources/Uses</b>					
Interfund Transfers						
Transfers In - Comm.Ed.	8910-8929	0	0	0	0	0
Transfers In - Special Reserve	8910-8929	0	0	200,000	200,000	200,000
Transfers In - Bond (Redhill)	8910-8929	0	0	0	0	0
Transfers In - Self Insurance Fund	8910-8929	0	0	0	0	0
Sources-Capital Lease	8930-8979	0	0	0	0	0
Transfers Out - Food Svs/Def Maint/Comm Ed	7610-7629	(891,550)	(873,566)	(548,622)	(591,207)	(591,207)
Contribution to Restricted Programs	8980-8999	0	0	0	0	0
Restricted Programs - District Paid		0	0	0	0	0
<b>TOTAL, OTHER SOURCES/USES</b>		<b>(891,550)</b>	<b>(873,566)</b>	<b>(348,622)</b>	<b>(391,207)</b>	<b>(391,207)</b>
<b>E</b>	<b>Net Increase (Decrease) in FUND BALANCE</b>	<b>1,762,105</b>	<b>974,670</b>	<b>(761,836)</b>	<b>(2,776,002)</b>	<b>(2,823,754)</b>
			<b>974,670</b>	<b>(761,836)</b>	<b>(2,776,002)</b>	<b>(2,823,754)</b>

J200 Budget Comparison		Object	2012-13	2013-14	2014-15	2014-15	2014-15
DESCRIPTION			Audited Actuals	Audited Actuals	Adopted Budget	First Interim	Second Interim
<b>F</b>	<b>Fund Balance, Reserves</b>						
	Beginning Balance						
	As of July 1-Unaudited		23,309,567	25,071,672	26,046,342	26,046,342	26,046,342
	Audit Adjustments		-	-	-	-	-
	<b>NET BEGINNING BALANCE</b>		23,309,567	25,071,672	26,046,342	26,046,342	26,046,342
	Fund Increase (Decrease)		1,762,105	974,670	(761,836)	(2,776,002)	(2,823,754)
	Program Reserves (restricted for expend.)		-	-	-	-	-
	Adjustment for Restatement						
	Restricted Program Balances		0	0	0	0	0
	PTSA Ending Balance from 1997/98		0	0	0	0	0
	PTSA and Alumni carryover - 1998/99		0	0	0	0	0
	<b>ENDING FUND BALANCE</b>		25,071,672	26,046,342	25,284,506	23,270,340	23,222,588
	<b>Components of Ending Balance</b>						
	Reserved Amounts						
	Revolving Cash		12,000	12,000	12,000	12,000	12,000
	Cash In Bank		0	0	0	0	0
	Prepaid Expenditures		0	23,019	0	0	0
	Designated Amounts						
	For economic Uncertainties (Required by State 3%)		1,738,224	1,838,428	1,930,727	2,025,901	2,060,603
	Designation - 08/09, 09/10, 10/11, 11/12, 12/13, 13/14 Surplus to Cover Future Deficits		2,828,401	3,272,688	3,272,688	3,272,688	3,272,688
	Designation- Parcel Tax Renewal		-	-	-	-	-
	Designation- Economic Uncertainty- Basic Aid Summer School 2011/12 and 2012/13		17,721,563	18,864,866	20,069,091	17,959,751	17,877,297
	(Ending Balance recommended by FCMAT is 8 to 10% of total expenditures)		0	0	0	0	0
	Site Carryovers, Tier III Fund Balance		2,771,483	2,035,341	0	0	0
	<b>Ending Balance</b>		0	(0)	(0)	0	0

J200 Budget Comparison		2012-13	2013-14	2014-15	2014-15	2014-15
DESCRIPTION	Object	Audited Actuals	Audited Actuals	Adopted Budget	First Interim	Second Interim
<b>Revenue Limit Sources</b>						
State Aid-Current Year	8011	(222,226)	256,758	266,746	266,746	499,956
Education Protection Act (Prop 30)	8012		775,690	810,872	776,086	776,086
Supplemental Instruction	8311					
Rev Limit Deficit		-	-	-	-	-
Homeowners Exemption	8021	295,791	293,142	292,716	287,711	287,711
Other Subventions/In-Lieu Taxes	8029	108,055	0	0	0	0
Secured Roll Taxes	8041	42,858,605	44,870,025	47,257,988	47,379,992	47,379,992
Unsecured Taxes	8042	941,403	957,844	1,018,518	1,011,209	1,064,431
Prior Year Taxes	8043	42,810	38,116	36,414	36,414	48,707
Revenue Limit Transfers - Special Ed	8091	0	-357,000	-357,000	-357,000	-357,000
Property Taxes Transfers - ERAF	8097	0	0	0	0	0
<b>TOTAL: Rev. Limit Sources</b>		44,024,438	46,834,575	49,326,254	49,401,158	49,699,883
Percent of Total Income		73.36%	72.01%	77.81%	76.53%	75.69%
<b>Federal Revenues</b>						
Title V Innovative Education (RE 4110)	8290	0	0	0	0	0
Special Ed. PL 94-142	8181	459,617	455,536	486,863	486,863	508,429
Title I (RE 3010)	8290	147,443	259,139	191,000	262,057	265,675
Title II - Improving Teacher Quality/EETT (RE 4035)	8290	149,282	75,105	91,600	135,612	133,103
Drug Free (RE 3710)	8290	0	0	0	0	0
Vocational Education (RE 3550)	8290	66,837	70,002	70,110	70,110	79,751
CSR/Immig Ed/LEP (RE4135/4201/4203)	8290/8287	6,839	18,961	5,000	6,464	6,464
Federal (RE 4140) SFSF (3200) Jobs (3205)	8290	288,609	0	0	0	0
Mental Health	8287	208,153	82,743	111,595	263,384	263,384
Small Learning Comm. Grant/Ca Health Sciences (RE 58)	8290	606	3,645	0	0	0
Other Federal Revenue	8290	0	0	0	0	0
<b>TOTAL: Federal Revenue</b>		1,327,386	965,131	956,168	1,224,490	1,256,806
Percent of Total Income		2.21%	1.48%	1.51%	1.90%	1.91%

J200 Budget Comparison		2012-13	2013-14	2014-15	2014-15	2014-15
DESCRIPTION	Object	Audited Actuals	Audited Actuals	Adopted Budget	First Interim	Second Interim
<b>Other State Revenues</b>						
BA Fair Share Red/HOLD HARMLESS		(1,524,555)	59,291	0	0	0
Common Core			0	0	0	0
Educational Protection Act			0	0	0	0
Adult Education Flex (RE 0214)	8590	1,630,122	-	-	-	-
Supplemental Instruction	8311	124,740	0	0	0	0
GATE: Gifted & Talented (RE 7140)	8311	57,768	0	0	0	0
EIA: Economic Impact Aid (RE 7091)	8311	82,296	0	0	0	0
Mental Health	8537	344,131	335,477	399,126	399,126	399,126
Class Size 9 - 12	8435	0	0	0	0	0
Mandated Costs Reimburse.	8550	113,879	208,011	215,100	472,311	472,311
State Lottery Revenue	8560	494,232	518,368	506,142	520,193	520,193
Library Grant (RE 6296/7395)	8590	0	0	0	0	0
Special Education/CAHSEE	8590	0	0	0	0	0
Safety & Violence Prev. (RE 6405)	8590	0	0	0	0	0
Fiscal Solvency Plan (RE 7386)	8590	0	0	0	0	0
One-time Instr.Mat'l/Staff Dev (RE 7186)	8590	0	785,161	0	0	0
One-time Site Block Grant (RE 0041)	8590	0	0	0	0	0
Professional Dev Block Grant (RE 7393)	8590	0	0	0	0	0
Digital HS - Maintenance - RE 7101	8590	0	130,000	0	0	0
Ed Tech Grant (RE 7127)	8590	0	0	0	0	0
Instructional Materials (RE 7160/85/56/57)	8590	0	0	0	0	0
Inst'l Mat'l , Core/ One Time (RE7180/7398)	8590	0	0	0	0	0
Ca Instructional School Garden (CISG) (RE 7026)	8590	0	0	0	0	0
Math & Reading Professional Dev (RE 0229)	8590	0	0	0	0	0
Tenth Grade Counseling (RE 7375/7390)	8590	0	0	0	0	0
Mentor Teacher Program (RE 7270)	8590	0	0	0	0	0
PAR (RE 7271)	8590	0	0	0	0	0
MTN / Martin Luther King/MPTA	8590	0	0	0	0	0
STAR Test/HS Exit Exam (RE 7055/0000/0217)	8590	50,571	729	12,000	12,000	12,000
School Secondary Program (RE 7370)	8590	0	0	0	0	0
CAHSEE Intensive Instr. & Serv (7055/7056)	8590	0	0	0	0	0
Readers for the Blind (RE 7810)	8590	0	0	0	0	0
California Arts Council (RE 9767)	8590	0	0	0	0	0
Staff Development Buy Back (03-0015)	8590	0	0	0	0	0
Supplemental School Counseling (RE7088)	8590	0	0	0	0	0
Teacher Recruit & Student Support	8590	0	0	0	0	0
Arts,Music, & PE Supply & Equipment	8590	0	0	0	0	0
Arts & Music Block Grant (RE 6760)	8590	1,993	0	0	0	0
Discretionary Block Grant-Sites (RE 7396)	8590	0	0	0	0	0
Discretionary Block Grant-Dist (RE 7397)	8590	0	0	0	0	0
Career Tech Ed Equip & Supplies (RE 6377)	8590	0	0	0	0	0
Lottery for Instr.Mat'l & SSP (RE 6300)	8560/8590	125,161	146,133	120,510	120,510	120,510
<b>TOTAL: Other State Revenue</b>		<b>1,500,338</b>	<b>2,183,170</b>	<b>1,252,878</b>	<b>1,524,140</b>	<b>1,524,140</b>
Percent of Total Income		2.50%	3.36%	1.98%	2.36%	2.32%

J200 Budget Comparison		2012-13	2013-14	2014-15	2014-15	2014-15
DESCRIPTION	Object	Audited Actuals	Audited Actuals	Adopted Budget	First Interim	Second Interim
<b>Other Local Revenues</b>						
Site Institute	8699	0	0	0	0	0
Parcel Tax Income	8622	8,644,033	9,078,386	9,422,068	9,347,068	9,347,068
Other Sales	8639	5,533	705	0	0	0
Leases and Rentals	8650	359,526	397,268	309,455	334,179	342,477
Interest Income (incl.categorical moneys)	8660	27,986	28,331	25,000	25,000	25,000
Interagency Revenues ROP (RE 6350)	8677	101,101	48,496	52,573	52,573	52,573
Home to School (DD2 053) - Golden Gate	8689	0	9,126	0	0	0
Home to School (DD2 053) - West Marin	8699	0	0	0	0	0
PTSA - (RE 9020)	8699	319,931	352,224	0	122,920	218,563
Ed Tech K-12 Voucher (Microsoft) (RE 9150/55)	8699	0	0	0	0	0
Drake Virtual Grant (RE 9760)	8699	6,000	0	0	0	0
Parent Service Project (RE 9762)	8699	295,326	263,574	0	21,525	210,472
BASRC, ETF/MTN & Martin Luther King	8699	3,692	11,281	3,887	3,887	3,887
Student Activities (RE 9772)	8699	263,598	286,025	0	0	63,245
Buck Institute -Tam Academy (RE 9773)	8699	15,993	9,171	0	6,153	6,153
Tam Music Donation ( RE 9769)	8699	84,648	48,400	0	17,699	75,385
Marin Cty Storm Prevention Gt. (RE 9768)	8699	0	0	0	0	0
Foundations (RE 9030)	8699	549,822	428,545	0	160,757	422,372
Other Local Income - Athletic,Drama receipts	8699	351,394	375,156	75,000	194,428	208,341
Special Ed fr. SELPA	8792/8699	2,007,290	2,066,403	1,972,444	1,972,444	2,100,984
Other Grants/Donations/Modernization/E-Rate	8699	122,746	1,657,244	0	145,602	105,659
<b>TOTAL: Other Local Revenue</b>		13,158,619	15,060,335	11,860,427	12,404,235	13,182,179
Percent of Total Income		21.93%	23.15%	18.71%	19.22%	20.08%
<b>TOTAL REVENUES</b>		<b>60,010,781</b>	<b>65,043,211</b>	<b>63,395,727</b>	<b>64,554,023</b>	<b>65,663,008</b>

J200 Budget Comparison		2012-13	2013-14	2014-15	2014-15	2014-15
DESCRIPTION	Object	Audited Actuals	Audited Actuals	Adopted Budget	First Interim	Second Interim
<b>EXPENDITURES</b>						
CERTIFICATED SALARIES	1100-1199	21,501,183	22,574,539	24,682,876	24,437,363	24,503,335
Certificated Pupil Support Salaries	1200-1299	2,299,853	2,326,218	2,482,220	2,484,723	2,440,196
Supervisors & Administrators Salaries	1300-1399	2,573,034	2,607,047	2,814,942	2,776,704	2,904,833
Other Certificated Salaries	1900-1999	342,417	323,921	332,442	346,241	354,080
<b>TOTAL: Certificated Salaries</b>		<b>26,716,487</b>	<b>27,831,725</b>	<b>30,312,480</b>	<b>30,045,031</b>	<b>30,202,444</b>
Percent of Total Expenditures		45.98%	44.04%	47.51%	44.88%	44.37%
CLASSIFIED SALARIES						
Instructional Aides	2100-2199	983,079	1,118,028	1,142,704	1,291,090	1,286,194
Classified Support Salaries	2200-2299	2,444,650	2,419,754	2,557,973	2,701,311	2,711,432
Classified Administrators' Salaries	2300-2399	493,614	507,026	505,699	509,303	531,503
Clerical and Office Salaries	2400-2499	3,374,616	3,545,833	3,725,011	3,861,328	3,772,024
Other Classified Salaries	2900-2999	1,001,931	927,312	935,698	1,006,489	1,090,189
<b>TOTAL: Classified Salaries</b>		<b>8,297,890</b>	<b>8,517,953</b>	<b>8,867,085</b>	<b>9,369,521</b>	<b>9,391,342</b>
Percent of Total Expenditures		14.28%	13.48%	13.90%	14.00%	13.80%
EMPLOYEE BENEFITS						
STRS - Certificated Positions	3101	2,187,737	2,303,527	2,766,697	2,716,880	2,726,351
STRS - Classified Positions	3102	7,077	214	0	0	0
PERS - Certificated Positions	3201	47	0	0	0	0
PERS - Classified Positions	3202	1,437,929	1,475,291	1,575,727	1,653,120	1,650,623
OASDI - Certificated	3301	5,321	6,247	0	1,054	1,437
OASDI - Classified	3302	504,223	519,998	544,830	582,830	583,692
Medicare - Certificated	3311	384,520	400,009	439,099	435,600	437,766
Medicare - Classified	3312	120,436	123,545	128,750	136,357	136,677
Health & Welfare - Certificated	3401	3,943,101	4,218,341	4,510,045	4,471,518	4,448,998
Health & Welfare - Classified	3402	1,964,257	2,089,352	2,181,187	2,233,740	2,214,798
SUI - Certificated	3501	293,082	13,929	15,236	15,128	15,220
SUI - Classified	3502	88,988	4,276	4,419	4,747	4,783
Workers' Comp. - Certificated	3601	403,961	446,719	337,315	334,276	336,027
Workers' Comp. - Classified	3602	125,625	136,662	123,594	102,917	103,195
Retiree Benefits - Certificated	3701/51	520,840	698,191	721,219	721,212	721,211
Retiree Benefits - Classified	3702/52	269,888	253,683	261,757	262,628	262,628
	3901	0	0	0	0	0
Car Allowance - Certificated	3921	0	0	0	0	0
Car Allowance - Classified	3922	0	0	0	0	0
<b>TOTAL: Employee Benefits</b>		<b>12,257,032</b>	<b>12,689,984</b>	<b>13,609,875</b>	<b>13,672,007</b>	<b>13,643,406</b>
Percent of Total Expenditures		21.09%	20.08%	21.33%	20.42%	20.04%
<b>TOTAL: SALARIES AND BENEFITS</b>		<b>47,271,409</b>	<b>49,039,662</b>	<b>52,789,440</b>	<b>53,086,559</b>	<b>53,237,192</b>
Percent of Total Expenditures		81.35%	77.60%	82.73%	79.31%	78.21%

J200 Budget Comparison		2012-13	2013-14	2014-15	2014-15	2014-15
DESCRIPTION	Object	Audited Actuals	Audited Actuals	Adopted Budget	First Interim	Second Interim
<b>EXPENDITURES (Cont.)</b>						
<b>BOOKS AND SUPPLIES</b>						
Textbooks	4100	225,482	456,813	342,444	142,355	142,759
Books & Reference Materials	4200	100,100	109,523	143,409	116,882	114,961
Instructional Material & Supplies	4300	1,304,385	1,250,438	1,284,394	1,566,373	1,910,841
Gas, Oil & Diesel	4301	21,866	19,446	32,000	32,000	32,000
Office Supplies	4303	1,477	1,601	6,600	5,200	3,606
Periodicals & Magazine	4305	10,369	9,294	8,000	9,693	9,729
Software	4307	5,096	12,866	122,773	110,105	106,000
Classroom Supplies - In-lieu Fees	4310	10,556	0	0	0	0
Computer Supplies	4312	112,840	64,924	51,167	84,374	86,751
Transportation Tickets & Vehicle supplies	4314/4316	4,903	14,417	8,250	15,250	15,250
Carryover	4330	0	0	0	1,165,966	941,298
Non Capitalized Furniture & Equip.	4400	518,443	1,441,197	296,365	637,571	747,249
<b>TOTAL: Books &amp; Supplies</b>		<b>2,315,517</b>	<b>3,380,519</b>	<b>2,295,402</b>	<b>3,885,769</b>	<b>4,110,444</b>
Percent of Total Expenditures		3.98%	5.35%	3.60%	5.80%	6.04%

J200 Budget Comparison DESCRIPTION	Object	2012-13 Audited Actuals	2013-14 Audited Actuals	2014-15 Adopted Budget	2014-15 First Interim	2014-15 Second Interim
<b>EXPENDITURES (Cont.)</b>						
<b>SERVICES &amp; OTHER OPERATING</b>						
Travel, Conference, In-Service	5200	280,832	303,070	505,882	566,684	568,889
Dues and Memberships	5300	59,683	60,232	123,106	109,741	77,546
Insurance	5400	381,194	376,489	408,382	408,831	409,687
Gas	5505	2,977	3,281	3,700	3,200	3,200
Electricity	5510	685,982	726,775	670,000	721,233	709,274
SPURR	5515	229,040	277,415	260,000	275,000	275,000
Water	5535	316,077	353,753	361,000	353,332	351,832
Sewer	5540	67,270	117,776	143,000	140,435	161,935
Disposal/Garbage removal	5550	243,536	251,509	254,000	251,500	263,459
Laundry,Pest Control,Waste Disposal	5500	73,440	83,500	85,117	80,417	80,417
Rents, Leases, Repairs	5600	609,113	611,443	754,440	759,931	749,292
Architectural,Inspection,Contracts,permits	5800	617,083	639,959	665,200	734,554	731,923
Advertising	5803	4,681	387	7,000	3,041	2,498
Audit Fees	5809	48,575	49,514	50,000	50,000	50,000
Elections	5814	0	99,183	0	0	0
Field Trips	5819	430,345	342,886	9,175	69,100	321,975
Fingerprinting	5821	9,989	11,874	13,750	13,750	13,681
Judgements - Special Ed	5825	199,500	241,674	170,000	314,500	338,500
Legal Service	5829	121,850	170,860	130,500	128,957	123,417
Outside Printing - Kinko's	5841	21,312	32,533	82,324	84,601	72,028
Personnel Agencies	5845	9,209	462	0	1,000	1,000
Professional Consultant Contracts	5849	1,551,606	1,530,753	1,023,590	1,588,273	1,658,345
TB Testing/ X-rays	5851	6,000	7,570	11,000	11,000	8,864
Unused School Site Payment	5853	-	-	-	-	-
NPS/NPA - Tuition,1/1 aides,interpreters	5833/5835	1,467,735	1,597,532	1,855,094	1,777,980	2,042,687
Cell Phones	5920	41,117	46,919	53,000	53,800	53,800
Internet	5940	48,087	59,035	61,100	98,253	101,292
Pagers	5950	166	167	200	200	200
Postage	5960	38,342	36,910	14,375	28,805	32,070
Telephone	5970	58,564	66,788	59,950	66,900	66,900
<b>TOTAL: Services &amp; Op. Exp.</b>		<b>7,623,305</b>	<b>8,100,249</b>	<b>7,774,885</b>	<b>8,715,018</b>	<b>9,269,711</b>
Percent of Total Expenditures		13.12%	12.82%	12.18%	13.02%	13.62%

J200 Budget Comparison		Object	2012-13 Audited Actuals	2013-14 Audited Actuals	2014-15 Adopted Budget	2014-15 First Interim	2014-15 Second Interim
DESCRIPTION							
<b>EXPENDITURES (Cont.)</b>							
CAPITAL OUTLAY							
	Sites & Improvement of sites	6100	0	0	0	0	0
	Buildings & Improvement of Bldgs.	6200	61,884	1,650,267	0	79,171	95,047
	Furniture & Equipment	6400	149,653	153,250	31,400	105,423	193,695
	Equipment Replacement	6500	92,293	201,152	37,000	186,066	198,411
	<b>TOTAL: Capital Outlay</b>		303,830	2,004,669	68,400	370,660	487,153
	Percent of Total Expenditures		0.52%	3.17%	0.11%	0.55%	0.72%
OTHER OUTGO							
	Special Ed. Excess Costs	7142	351,027	387,119	497,940	497,940	667,326
	State Special Schools-blind/deaf	7130	0	0	0	0	0
	Payment to MPTA	7143	293,641	333,463	427,925	427,925	345,782
	Pass Thru Revenue	7222	0	0	0	0	0
	Other Debt Service Payment	7439	0	0	0	0	0
	<b>TOTAL: Other Outgo</b>		644,668	720,582	925,865	925,865	1,013,108
	Percent of Total Expenditures		1.11%	1.14%	1.45%	1.38%	1.49%
	<b>TOTAL: Direct Support Costs</b>	7300	(51,325)	(50,706)	(45,054)	(45,054)	(45,054)
	Percent of Total Expenditures		-0.09%	-0.08%	-0.07%	-0.07%	-0.07%
<b>TOTAL EXPENDITURES</b>			<b>58,107,404</b>	<b>63,194,975</b>	<b>63,808,938</b>	<b>66,938,817</b>	<b>68,072,554</b>
<b>C</b>	<b>Excess (Deficiency) of Revenues over Expenditures Before Other Financing Sources and Uses</b>		1,903,377	1,848,236	(413,211)	(2,384,794)	(2,409,546)

J200 Budget Comparison						
DESCRIPTION	Object	2012-13 Audited Actuals	2013-14 Audited Actuals	2014-15 Adopted Budget	2014-15 First Interim	2014-15 Second Interim
<b>DETAIL OF CERTIFICATED SALARIES</b>						
Regular Teachers - track advancement	1110	10,952	22,233	40,000	43,700	43,700
Teachers - set aside FTEs for growth	1110	0	0	0	0	0
Regular Teachers	1110	20,272,387	21,288,386	23,449,808	23,074,516	23,118,188
Regular Teachers - Curriculum Dev. & VEA	1900	0	0	0	0	0
Summer School Teacher (GO 1430)	1110	127,156	91,320	0	0	0
Home Instructors (FN 1270)	1110	167,132	153,975	158,513	158,813	165,328
Teachers - Extra Duty	1130	486,609	547,215	631,938	675,389	693,589
Substitute Teachers - illness	1140	106,495	101,290	105,850	139,250	139,250
Substitute Teachers - School Business	1150	179,114	211,132	157,619	171,832	175,932
Substitute Teachers - Teacher support	1250	4,552	4,856	5,000	5,000	5,000
5th Periods, Brown Act, Instr. Improv. Stipends	1160	285,818	290,113	270,600	305,615	305,615
Other Stipend (See details in Unrest.&Rest)	1160/1170	2,182	100	0	0	0
Special Ed Home Instructors	1200	5,700	19,520	20,000	20,000	20,000
Counselor (all FN 3110)	1210	1,336,324	1,357,647	1,453,587	1,454,185	1,454,185
Librarians' Salary (all FN 2420)	1210	281,782	284,385	274,911	278,980	278,980
Psychologists/Counselors	1210	615,908	604,856	628,400	624,216	579,689
Special Ed stipend & other	1230	21,377	17,235	38,322	40,342	40,342
Pupil Support - extra days for Counselors	1260	34,210	37,719	62,000	62,000	62,000
Principal	1311	662,346	664,700	547,850	548,961	576,150
Acting Principal	1311/1322	79,147	36,125	34,000	34,000	34,000
Assistant Principal	1312	895,016	925,882	1,167,582	1,125,045	1,181,143
Superintendent	1313	209,400	213,582	213,582	213,582	215,715
Supr Salary - Expenses/Vacation	1313	14,219	14,407	4,800	4,800	4,800
Assistant Superintendent	1315	306,600	327,432	169,586	169,886	178,434
Director - Std. Scvs., & Spec.Ed	1317/1318	220,704	286,534	540,090	542,678	569,363
Other Certificated Supervisors	1322	48,940	7,160	6,000	6,000	6,961
Other Certificate Salaries	1910	83,490	97,651	113,682	113,742	113,742
Other Certificate Subs/Placeholders	1930/1950	62,402	72,170	76,860	90,599	91,238
Retiree Incentive & Miscellaneous	1970	196,525	154,100	141,900	141,900	149,100
<b>Total</b>		<b>26,716,487</b>	<b>27,831,725</b>	<b>30,312,480</b>	<b>30,045,031</b>	<b>30,202,444</b>

J200 Budget Comparison	Object	2012-13 Audited Actuals	2013-14 Audited Actuals	2014-15 Adopted Budget	2014-15 First Interim	2014-15 Second Interim
DESCRIPTION						
<b>DETAIL OF CLASSIFIED SALARIES</b>						
Instructional Aide - Regular	2110	948,677	1,092,653	1,115,466	1,263,852	1,258,956
Instructional sub - non illness	2170	31,613	25,132	25,400	25,400	25,400
Instructional Aide - Summer (GO 1430)	2110	0	0	0	0	0
Instructional Aide - Hourly	2120	2,789	243	1,838	1,838	1,838
Health Technician (FN 3140)	2210	60,889	62,004	62,542	65,976	65,976
Delivery (FN 7540)	2210	57,122	58,246	58,121	61,305	61,305
Maintenance (FN 8110)	2210	329,488	315,795	379,044	397,861	397,861
Ground (FN 8111)	2210	238,311	197,448	231,782	238,437	238,437
Custodian (FN 8210)	2210	1,547,354	1,562,256	1,611,890	1,704,931	1,708,842
Library Aide (FN 2420)	2210	136,551	129,672	132,844	140,451	144,461
Other Class. Support - Summer	2210	2,049	0	0	0	0
Overtime - Custodian & Ground	2250	44,504	48,436	38,000	47,600	48,600
Substitute - Custodian	2260	5,813	21,575	27,050	27,050	27,050
Substitute - Custodian - Non Illness	2270	20,550	2,818	14,500	14,500	14,500
Other Pay - Grounds & Custodian	2290	55	0	0	0	0
Assistant Superintendent-Human Resources	2312	166,560	173,670	169,585	169,885	178,433
Supervisor (Network Manager)	2313	0	0	0	0	0
Chief Financial Officer	2315	0	0	0	0	0
Directors( Maint. & Oper. &Fiscal Services)	2316	262,362	269,496	271,123	271,423	285,075
Classified Management (incl.property acct)	2322	56,857	58,860	59,741	62,745	62,745
Board of Trustees	2322	2,075	5,000	5,250	5,250	5,250
Computer (FN7700)	2400/2490	433,569	548,082	613,255	597,176	599,074
Print Shop (FN 7550) ***	2210/2401	153,484	156,700	156,350	164,705	164,705
Clerical - with API money	2400	0	0	0	0	0
Clerical	2401	2,062,716	2,105,351	2,184,351	2,295,944	2,198,771
DO Personnel (FN3900,7150,7300,7400)	2401	696,875	724,279	732,285	767,329	771,211
Clerical - Extra Hire	2440	4,674	3,466	10,520	10,164	10,553
Overtime - Supt. Office & Pupil Testing	2450	20,298	22,959	18,250	17,010	19,510
Substitute for Clerical - illness	2460	0	0	0	0	0
Substitute for Clerical - non illness	2470	0	0	0	0	0
Stipend - for Classified Leader & BASRC	2480	7,013	6,500	12,200	12,200	12,600
Classified Support **** (DISC/Lit Coach)	2910	34,618	24,204	1,300	18,935	20,853
Campus Supervisor (FN 8305)	2910	410,906	417,466	427,535	451,891	451,891
Staff Ass. & Healthy St.(FN 8305 DD2 040)	2910	2,291	1,544	864	864	864
Textbook Inventory (FN 3910 DD2 097)	2910	1,714	0	0	0	0
Coach (GO 1130)	2910	339,950	340,859	330,999	341,999	343,999
Pool Cover Handlers	2920	83,930	81,222	85,000	85,000	85,000
Athletics - post season (GO 1130 )	2920	0	0	0	0	0
Athletics - supervision (GO 1130)	2930	1,156	1,114	0	2,000	4,480
Other Class. - O/T & stipend	2940	6,975	6,623	0	4,800	4,800
Athletics - substitutes (GO 1130)	2960	17,139	19,236	0	11,000	12,200
Vacation payout	2980	0	0	0	0	0
Professional Expert	2990	110,227	41,667	90,000	94,800	170,902
3% Tentative Salary Agreement	2990	0	0	0	0	0
<b>Total</b>		<b>8,301,154</b>	<b>8,524,576</b>	<b>8,867,085</b>	<b>9,374,321</b>	<b>9,396,142</b>

**TAMALPAIS UNION HIGH SCHOOL DISTRICT  
ADULT ED/COMMUNITY ED MULTI YEAR COMPARISON  
2010/11 TO 2013/14 ACTUALS  
2014/15 ADOPTED, SECOND INTERIM**

**ADULT ED & COMMUNITY EDUCATION COMBINED - FUND 11**

J202 Budget Comparison Description	Object	2010/11 Audited Actuals	2011/12 Audited Actuals	2012/13 Audited Actuals	2013/14 Audited Actuals	2014/15 Adopted Budget	2014/15 Second Interim
<b>A REVENUES</b>							
Revenue Limit Sources	8010-8099	0	0	0	0	0	0
Federal Revenue	8100-8299	68,937	60,348	90,297	78,901	0	77,521
Other State Revenue	8300-8599	86,946	122,492	115,301	111,026	105,144	110,720
Other Local Revenue	8600-8799	741,594	754,333	771,397	797,615	630,400	637,490
<b>TOTAL REVENUES</b>		<b>897,477</b>	<b>937,173</b>	<b>976,995</b>	<b>987,542</b>	<b>735,544</b>	<b>825,731</b>
<b>B EXPENDITURES</b>							
Certificated Salaries	1000-1999	286,296	253,874	257,106	264,501	194,463	276,747
Classified Salaries	2000-2999	667,169	635,994	669,851	676,881	570,210	584,744
Employee Benefits	3000-3999	259,909	251,443	253,894	231,510	220,420	237,112
Books and Supplies	4000-4999	28,177	35,788	35,518	33,018	27,200	26,627
Services, Other Op. Exp.	5000-5999	143,417	162,712	157,065	140,650	114,060	127,643
Capital Outlay	6000-6999	0	0	0	0	0	0
Other Outgoing	7000-7299	0	0	0	0	0	0
Direct Support Costs	7300-7399	52,614	51,103	51,325	50,706	45,054	45,054
<b>TOTAL EXPENDITURES</b>		<b>1,437,581</b>	<b>1,390,915</b>	<b>1,424,759</b>	<b>1,397,267</b>	<b>1,171,407</b>	<b>1,297,927</b>
<b>C Excess (Deficiency) of Revenue Over Expenditure Before Other Sources/Uses</b>		<b>(540,105)</b>	<b>(453,742)</b>	<b>(447,765)</b>	<b>(409,724)</b>	<b>(435,863)</b>	<b>(472,196)</b>
<b>D Other Sources/Uses</b>							
Interfund Transfers							
Tranfers In	8910-8929	153,436	79,760	99,044	59,718	52,055	67,577
Transfer Out	7610-7629	20,400	19,500	0	0	0	0
District Loan							
<b>TOTAL, OTHER SOURCES</b>		<b>133,036</b>	<b>60,260</b>	<b>99,044</b>	<b>59,718</b>	<b>52,055</b>	<b>67,577</b>
<b>E Net Increase (Decrease) in FUND BALANCE</b>		<b>(407,069)</b>	<b>(393,483)</b>	<b>(348,720)</b>	<b>(350,006)</b>	<b>(383,808)</b>	<b>(404,619)</b>

J202 Budget Comparison Description	Object	2010/11 Audited Actuals	2011/12 Audited Actuals	2012/13 Audited Actuals	2013/14 Audited Actuals	2014/15 Adopted Budget	2014/15 Second Interim
<b>F Fund Balance, Reserves</b>							
Beginning Balance							
As of July 1 - Unaudited		1,950,474	1,543,405	1,149,922	801,202	451,196	451,196
Audit Adjustments		0	0	0	0	0	0
<b>NET BEGINNING BALANCE</b>		<b>1,950,474</b>	<b>1,543,405</b>	<b>1,149,922</b>	<b>801,202</b>	<b>451,196</b>	<b>451,196</b>
Fund Increase (Decrease)		(407,069)	(393,483)	(348,720)	(350,006)	(383,808)	(404,619)
Program Reserves (restrict for possible expenditures)							
Restricted Program Balance							
<b>ENDING BALANCE</b>		<b>1,543,405</b>	<b>1,149,922</b>	<b>801,202</b>	<b>451,196</b>	<b>67,388</b>	<b>46,577</b>

**TAMALPAIS UNION HIGH SCHOOL DISTRICT  
ADULT ED MULTI YEAR COMPARISON  
2010/11 TO 2013/14 ACTUALS  
2014/15 ADOPTED, SECOND INTERIM**

**ADULT ED PROGRAM ONLY - FUND 11**

J202 Budget Comparison		2010/11	2011/12	2012/13	2013/14	2014/15	2014/15
Description	Object	Audited Actuals	Audited Actuals	Audited Actuals	Audited Actuals	Adopted Budget	Second Interim
<b>A REVENUES</b>							
Revenue Limit Sources	8010-8099	0	0	0	0	0	0
Federal Revenue	8100-8299	68,937	60,348	90,297	78,901	0	77,521
Other State Revenue	8300-8599	86,946	122,492	115,301	111,026	105,144	110,720
Other Local Revenue	8600-8799	88,298	62,002	47,057	42,931	30,400	31,871
<b>TOTAL REVENUES</b>		<b>244,181</b>	<b>244,842</b>	<b>252,654</b>	<b>232,858</b>	<b>135,544</b>	<b>220,112</b>
<b>B EXPENDITURES</b>							
Certificated Salaries	1000-1999	286,296	253,874	257,106	264,501	194,463	276,747
Classified Salaries	2000-2999	180,739	159,384	153,601	153,322	155,750	163,375
Employee Benefits	3000-3999	146,806	152,811	144,921	125,530	126,989	134,949
Books and Supplies	4000-4999	11,626	15,296	14,439	8,137	12,200	20,220
Services, Other Op. Exp.	5000-5999	23,028	15,187	11,940	11,991	9,975	9,165
Capital Outlay	6000-6999	0	0	0	0	0	0
Other Outgoing	7000-7299	0	0	0	0	0	0
Direct Support Costs	7300-7399	23,155	21,373	19,668	19,383	19,975	19,975
<b>TOTAL EXPENDITURES</b>		<b>671,650</b>	<b>617,924</b>	<b>601,675</b>	<b>582,864</b>	<b>519,352</b>	<b>624,431</b>
<b>C Excess (Deficiency) of Revenue Over Expenditure Before Other Sources/Uses</b>		<b>(427,469)</b>	<b>(373,083)</b>	<b>(349,020)</b>	<b>(350,006)</b>	<b>(383,808)</b>	<b>(404,319)</b>
<b>D Other Sources/Uses</b>							
Interfund Transfers							
Transfers In	8910-8929			0	0	0	0
Transfer Out	7610-7629	0	0	0	0	0	0
Teeter Fund							
<b>TOTAL, OTHER SOURCES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>E Net Increase (Decrease) in FUND BALANCE</b>		<b>(427,469)</b>	<b>(373,083)</b>	<b>(349,020)</b>	<b>(350,006)</b>	<b>(383,808)</b>	<b>(404,319)</b>

J202 Budget Comparison		2010/11	2011/12	2012/13	2013/14	2014/15	2014/15
Description	Object	Audited Actuals	Audited Actuals	Audited Actuals	Audited Actuals	Adopted Budget	Second Interim
<b>F Fund Balance, Reserves</b>							
Beginning Balance							
As of July 1 - Unaudited		1,950,474	1,523,005	1,149,923	800,902	450,896	450,896
Audit Adjustments							
<b>NET BEGINNING BALANCE</b>		<b>1,950,474</b>	<b>1,523,005</b>	<b>1,149,923</b>	<b>800,902</b>	<b>450,896</b>	<b>450,896</b>
Fund Increase (Decrease)		(427,469)	(373,083)	(349,020)	(350,006)	(383,808)	(404,319)
Program Reserves (restrict for possible expenditures)							
Restricted Program Balance							
<b>ENDING BALANCE</b>		<b>1,523,005</b>	<b>1,149,923</b>	<b>800,902</b>	<b>450,896</b>	<b>67,088</b>	<b>46,577</b>

**TAMALPAIS UNION HIGH SCHOOL DISTRICT  
COMMUNITY ED MULTI YEAR COMPARISON  
2010/11 TO 2013/14 ACTUALS  
2014/15 ADOPTED, SECOND INTERIM**

**COMMUNITY ED PROGRAM ONLY - FUND 11 (RESOURCE 9019)**

J202 Budget Comparison		2010/11	2011/12	2012/13	2013/14	2014/15	2014/15
Description	Object	Audited Actuals	Audited Actuals	Audited Actuals	Audited Actuals	Adopted Budget	Second Interim
<b>A REVENUES</b>							
Revenue Limit Sources	8010-8099	0	0	0	0	0	0
Federal Revenue	8100-8299	0	0	0	0	0	0
Other State Revenue	8300-8599	0	0	0	0	0	0
Other Local Revenue	8600-8799	653,295	692,331	724,340	754,685	600,000	605,619
<b>TOTAL REVENUES</b>		<b>653,295</b>	<b>692,331</b>	<b>724,340</b>	<b>754,685</b>	<b>600,000</b>	<b>605,619</b>
<b>B EXPENDITURES</b>							
Certificated Salaries	1000-1999	0	0	0	0	0	0
Classified Salaries	2000-2999	486,429	476,611	516,251	523,559	414,460	421,369
Employee Benefits	3000-3999	113,103	98,632	108,974	105,980	93,431	102,163
Books and Supplies	4000-4999	16,551	20,492	21,079	24,881	15,000	6,407
Services, Other Op. Exp.	5000-5999	120,389	147,525	145,124	128,659	104,085	118,478
Capital Outlay	6000-6999	0	0	0	0	0	0
Other Outgoing	7000-7299	0	0	0	0	0	0
Direct Support Costs	7300-7399	29,459	29,730	31,657	31,323	25,079	25,079
<b>TOTAL EXPENDITURES</b>		<b>765,931</b>	<b>772,991</b>	<b>823,085</b>	<b>814,403</b>	<b>652,055</b>	<b>673,496</b>
<b>C Excess (Deficiency) of Revenue Over Expenditure Before Other Sources/Uses</b>		<b>(112,636)</b>	<b>(80,660)</b>	<b>(98,744)</b>	<b>(59,718)</b>	<b>(52,055)</b>	<b>(67,877)</b>
<b>D Other Sources/Uses</b>							
Interfund Transfers							
Transfers In	8910-8929	153,436	79,760	99,044	59,718	52,055	67,577
Transfer Out	7610-7629	20,400	19,500	0	0	0	0
District Loan							
<b>TOTAL, OTHER SOURCES</b>		<b>133,036</b>	<b>60,260</b>	<b>99,044</b>	<b>59,718</b>	<b>52,055</b>	<b>67,577</b>
<b>E Net Increase (Decrease) in FUND BALANCE</b>		<b>20,400</b>	<b>(20,400)</b>	<b>300</b>	<b>0</b>	<b>0</b>	<b>(300)</b>

J202 Budget Comparison		2010/11	2011/12	2012/13	2013/14	2014/15	2014/15
Description	Object	Audited Actuals	Audited Actuals	Audited Actuals	Audited Actuals	Adopted Budget	Second Interim
<b>F Fund Balance, Reserves</b>							
Beginning Balance							
As of July 1 - Unaudited		(0)	20,400	(0)	300	300	300
Audit Adjustments							
<b>NET BEGINNING BALANCE</b>		<b>(0)</b>	<b>20,400</b>	<b>(0)</b>	<b>300</b>	<b>300</b>	<b>300</b>
Fund Increase (Decrease)		20,400	(20,400)	300	0	0	(300)
Program Reserves (restrict for possible expenditures)							
Restricted Program Balance							
<b>ENDING BALANCE</b>		<b>20,400</b>	<b>(0)</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>(0)</b>

**TAMALPAIS UNION HIGH SCHOOL DISTRICT  
STUDENT NUTRITION SERVICES FUND MULTI YEAR COMPARISON  
2010/11 TO 2013/14 ACTUALS  
2014/15 ADOPTED, SECOND INTERIM**

**STUDENT NUTRITION SERVICES FUND - FUND 13**

J202 Budget Comparison Description	Object	2010/11 Audited Actuals	2011/12 Audited Actuals	2012/13 Audited Actuals	2013/14 Audited Actuals	2014/15 Adopted Budget	2014/15 Second Interim
<b>A REVENUES</b>							
Revenue Limit Sources	8010-8099	0	0	0	0	0	0
Federal Revenue	8100-8299	147,472	137,418	141,896	121,291	132,000	132,000
Other State Revenue	8300-8599	13,578	12,853	11,898	9,096	9,000	9,000
Other Local Revenue	8600-8799	539,395	527,482	549,973	542,926	524,100	566,100
<b>TOTAL REVENUES</b>		<b>700,445</b>	<b>677,753</b>	<b>703,767</b>	<b>673,312</b>	<b>665,100</b>	<b>707,100</b>
<b>B EXPENDITURES</b>							
Certificated Salaries	1000-1999	0	0	0	0	0	0
Classified Salaries	2000-2999	488,464	495,597	499,951	497,439	518,003	540,119
Employee Benefits	3000-3999	229,002	242,360	252,207	252,848	268,158	268,234
Books and Supplies	4000-4999	283,771	267,265	265,430	276,245	287,600	333,271
Services, Other Op. Exp.	5000-5999	6,274	7,701	8,684	9,783	10,051	11,251
Capital Outlay	6000-6999	0	0	0	0	0	0
Other Outgoing	7000-7299	0	0	0	0	0	0
Direct Support Costs	7300-7399	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>		<b>1,007,510</b>	<b>1,012,923</b>	<b>1,026,272</b>	<b>1,036,315</b>	<b>1,083,812</b>	<b>1,152,875</b>
<b>C Excess (Deficiency) of Revenue Over Expenditure Before Other Sources/Uses</b>		<b>(307,065)</b>	<b>(335,170)</b>	<b>(322,505)</b>	<b>(363,003)</b>	<b>(418,712)</b>	<b>(445,775)</b>
<b>D Other Sources/Uses</b>							
Interfund Transfers							
Tranfers In	8910-8929	307,065	321,947	322,506	368,848	401,567	428,630
Transfer Out	7610-7629	0	0	0	0	0	0
Teeter Fund							
<b>TOTAL, OTHER SOURCES</b>		<b>307,065</b>	<b>321,947</b>	<b>322,506</b>	<b>368,848</b>	<b>401,567</b>	<b>428,630</b>
<b>E Net Increase (Decrease) in FUND BALANCE</b>		<b>0</b>	<b>(13,223)</b>	<b>1</b>	<b>5,845</b>	<b>(17,145)</b>	<b>(17,145)</b>

J202 Budget Comparison Description	Object	2010/11 Audited Actuals	2011/12 Audited Actuals	2012/13 Audited Actuals	2013/14 Audited Actuals	2014/15 Adopted Budget	2014/15 Second Interim
<b>F Fund Balance, Reserves</b>							
Beginning Balance							
As of July 1 - Unaudited		39,276	39,276	26,053	26,053	31,899	31,899
Audit Adjustments		0	0	0	0	0	0
<b>NET BEGINNING BALANCE</b>		<b>39,276</b>	<b>39,276</b>	<b>26,053</b>	<b>26,053</b>	<b>31,899</b>	<b>31,899</b>
Fund Increase (Decrease)		0	(13,223)	1	5,845	(17,145)	(17,145)
Program Reserves (restrict for possible expenditures Restricted Program Balance							
<b>ENDING BALANCE</b>		<b>39,276</b>	<b>26,053</b>	<b>26,053</b>	<b>31,899</b>	<b>14,754</b>	<b>14,754</b>

**TAMALPAIS UNION HIGH SCHOOL DISTRICT  
DEFERRED MAINTENANCE FUND MULTI YEAR COMPARISON  
2010/11 TO 2013/14 ACTUALS  
2014/15 ADOPTED, SECOND INTERIM**

**DEFERRED MAINTENANCE FUND - FUND 14**

J202 Budget Comparison Description	Object	2010/11 Audited Actuals	2011/12 Audited Actuals	2012/13 Audited Actuals	2013/14 Audited Actuals	2014/15 Adopted Budget	2014/15 Second Interim
<b>A REVENUES</b>							
Revenue Limit Sources	8010-8099	0	0	0	357,000	357,000	357,000
Federal Revenue	8100-8299	0	0	0	0	0	0
Other State Revenue	8300-8599	157,529	156,980	156,594	0	0	0
Other Local Revenue	8600-8799	6,093	3,032	1,926	1,317	1,000	1,000
<b>TOTAL REVENUES</b>		<b>163,622</b>	<b>160,012</b>	<b>158,520</b>	<b>358,317</b>	<b>358,000</b>	<b>358,000</b>
<b>B EXPENDITURES</b>							
Certificated Salaries	1000-1999	0	0	0	0	0	0
Classified Salaries	2000-2999	0	0	0	0	0	0
Employee Benefits	3000-3999	0	0	0	0	0	0
Books and Supplies	4000-4999	0	0	0	0	0	0
Services, Other Op. Exp.	5000-5999	11,556	8,650	13,961	1,012	0	36,768
Capital Outlay	6000-6999	27,283	331,316	112,449	881,097	358,000	323,000
Other Outgoing	7000-7299	0	0	0	0	0	0
Direct Support Costs	7300-7399						
<b>TOTAL EXPENDITURES</b>		<b>38,839</b>	<b>339,966</b>	<b>126,410</b>	<b>882,109</b>	<b>358,000</b>	<b>359,768</b>
<b>C Excess (Deficiency) of Revenue Over Expenditure Before Other Sources/Uses</b>		<b>124,783</b>	<b>(179,954)</b>	<b>32,110</b>	<b>(523,792)</b>	<b>0</b>	<b>(1,768)</b>
<b>D Other Sources/Uses</b>							
Interfund Transfers							
Tranfers In	8910-8929	200,000	200,000	200,000	0	0	0
Transfer Out	7610-7629	0	0	0	0	0	0
Teeter Fund							
<b>TOTAL, OTHER SOURCES</b>		<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>E Net Increase (Decrease) in FUND BALANCE</b>		<b>324,783</b>	<b>20,046</b>	<b>232,110</b>	<b>(523,792)</b>	<b>0</b>	<b>(1,768)</b>

J202 Budget Comparison Description	Object	2010/11 Audited Actuals	2011/12 Audited Actuals	2012/13 Audited Actuals	2013/14 Audited Actuals	2014/15 Adopted Budget	2014/15 Second Interim
<b>F Fund Balance, Reserves</b>							
Beginning Balance							
As of July 1 - Unaudited		1,238,661	1,563,445	1,583,491	1,815,601	1,291,809	1,291,809
Audit Adjustments/Restatements		0	0	0	0	0	0
<b>NET BEGINNING BALANCE</b>		<b>1,238,661</b>	<b>1,563,445</b>	<b>1,583,491</b>	<b>1,815,601</b>	<b>1,291,809</b>	<b>1,291,809</b>
Fund Increase (Decrease)		324,783	20,046	232,110	(523,792)	0	(1,768)
Program Reserves (restrict for possible expenditures Restricted Program Balance							
<b>ENDING BALANCE</b>		<b>1,563,445</b>	<b>1,583,491</b>	<b>1,815,601</b>	<b>1,291,809</b>	<b>1,291,809</b>	<b>1,290,041</b>

**TAMALPAIS UNION HIGH SCHOOL DISTRICT  
SPECIAL RESERVES - NON CAPITAL OUTLAY MULTI YEAR COMPARISON  
2010/11 TO 2013/14 ACTUALS  
2014/15 ADOPTED, SECOND INTERIM**

**SPECIAL RESERVES - NON CAPITAL OUTLAY - FUND 17**

J202 Budget Comparison Description	Object	2010/11 Audited Actuals	2011/12 Audited Actuals	2012/13 Audited Actuals	2013/14 Audited Actuals	2014/15 Adopted Budget	2014/15 Second Interim
<b>A REVENUES</b>							
Revenue Limit Sources	8010-8099	0	0	0	0	0	0
Federal Revenue	8100-8299	0	0	0	0	0	0
Other State Revenue	8300-8599	0	0	0	0	0	0
Other Local Revenue	8600-8799	1,072	1,654	1,609	1,366	0	0
<b>TOTAL REVENUES</b>		<b>1,072</b>	<b>1,654</b>	<b>1,609</b>	<b>1,366</b>	<b>0</b>	<b>0</b>
<b>B EXPENDITURES</b>							
Certificated Salaries	1000-1999	0	0	0	0	0	0
Classified Salaries	2000-2999	0	0	0	0	0	0
Employee Benefits	3000-3999	0	0	0	0	0	0
Books and Supplies	4000-4999	0	0	0	0	0	0
Services, Other Op. Exp.	5000-5999	0	0	0	0	0	0
Capital Outlay	6000-6999	0	0	0	0	0	0
Other Outgoing	7000-7299	0	0	0	0	0	0
Direct Support Costs	7300-7399	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>C Excess (Deficiency) of Revenue Over Expenditure Before Other Sources/Uses</b>		<b>1,072</b>	<b>1,654</b>	<b>1,609</b>	<b>1,366</b>	<b>0</b>	<b>0</b>
<b>D Other Sources/Uses</b>							
Interfund Transfers							
Transfers In	8910-8929	1,000,000	0	0	0	0	0
Transfer Out	7610-7629	0	0	0	0	200,000	200,000
Teeter Fund							
<b>TOTAL, OTHER SOURCES</b>		<b>1,000,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(200,000)</b>	<b>(200,000)</b>
<b>E Net Increase (Decrease) in FUND BALANCE</b>		<b>1,001,072</b>	<b>1,654</b>	<b>1,609</b>	<b>1,366</b>	<b>(200,000)</b>	<b>(200,000)</b>

J202 Budget Comparison Description	Object	2010/11 Audited Actuals	2011/12 Audited Actuals	2012/13 Audited Actuals	2013/14 Audited Actuals	2014/15 Adopted Budget	2014/15 Second Interim
<b>F Fund Balance, Reserves</b>							
Beginning Balance							
As of July 1 - Unaudited		212,160	1,213,231	1,214,885	1,216,494	1,217,860	1,217,860
Audit Adjustments							
<b>NET BEGINNING BALANCE</b>		<b>212,160</b>	<b>1,213,231</b>	<b>1,214,885</b>	<b>1,216,494</b>	<b>1,217,860</b>	<b>1,217,860</b>
Fund Increase (Decrease)		1,001,072	1,654	1,609	1,366	(200,000)	(200,000)
Prepaid Expenditures							
Restricted Program Balance		1,213,231	1,214,431	1,214,431	1,214,431	1,214,431	1,214,431
<b>ENDING BALANCE</b>		<b>1,213,231</b>	<b>1,214,885</b>	<b>1,216,494</b>	<b>1,217,860</b>	<b>1,017,860</b>	<b>1,017,860</b>

Second Interim 2014/15 - Other Funds

**TAMALPAIS UNION HIGH SCHOOL DISTRICT  
BOND FUND MULTI YEAR COMPARISON  
2010/11 TO 2013/14 ACTUALS  
2013/14 ADOPTED, 2014/15 SECOND INTERIM**

**2001 BOND FUND**

J202 Budget Comparison Description	Object	2010/11 Audited Actuals	2011/12 Unaudited Actuals	2012/13 Audited Actuals	2013/14 Adopted Budget	2013/14 Audited Actuals	2014/15 Second Interim
<b>A REVENUES</b>							
Revenue Limit Sources	8010-8099	0	0	0	0	0	0
Federal Revenue	8100-8299	0	0	0	0	0	0
Other State Revenue	8300-8599	0	0	0	0	0	0
Other Local Revenue	8600-8799	27,339	12,515	467,555	2,000	2,160	0
<b>TOTAL REVENUES</b>		<b>27,339</b>	<b>12,515</b>	<b>467,555</b>	<b>2,000</b>	<b>2,160</b>	<b>0</b>
<b>B EXPENDITURES</b>							
Certificated Salaries	1000-1999	0	0	0	0	0	0
Classified Salaries	2000-2999	0	0	0	0	0	0
Employee Benefits	3000-3999	0	0	0	0	0	0
Books and Supplies	4000-4999	9,761	159,885	10,488	0	0	0
Services, Other Op. Exp.	5000-5999	187,876	0	51,215	0	62,391	53,950
Capital Outlay	6000-6999	358,052	(1,576,839)	4,672,825	2,000	1,796,436	254,956
Other Outgoing	7000-7299	0	0	0	0	0	0
Direct Support Costs	7300-7399						
<b>TOTAL EXPENDITURES</b>		<b>555,689</b>	<b>(1,416,954)</b>	<b>4,734,528</b>	<b>2,000</b>	<b>1,858,827</b>	<b>308,906</b>
<b>C Excess (Deficiency) of Revenue Over Expenditure Before Other Sources/Uses</b>		<b>(528,350)</b>	<b>1,429,469</b>	<b>(4,266,972)</b>	<b>0</b>	<b>(1,856,667)</b>	<b>(308,906)</b>
<b>D Other Sources/Uses</b>							
Interfund Transfers							
Bonds Proceeds	8951	0	42,006,391	0	0	0	0
Transfer Out	7610-7629	0	42,006,391	0	0	0	0
Teeter Fund							
<b>TOTAL, OTHER SOURCES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>E Net Increase (Decrease) in FUND BALANCE</b>		<b>(528,350)</b>	<b>1,429,469</b>	<b>(4,266,972)</b>	<b>0</b>	<b>(1,856,667)</b>	<b>(308,906)</b>

J202 Budget Comparison Description	Object	2010/11 Audited Actuals	2011/12 Unaudited Actuals	2012/13 Audited Actuals	2013/14 Adopted Budget	2013/14 Audited Actuals	2014/15 Second Interim
<b>F Fund Balance, Reserves</b>							
Beginning Balance							
As of July 1 - Unaudited		5,531,426	5,003,076	6,432,545	2,165,573	2,165,573	308,906
Audit Adjustments/Restatements		0	0	0	0	0	0
<b>NET BEGINNING BALANCE</b>		<b>5,531,426</b>	<b>5,003,076</b>	<b>6,432,545</b>	<b>2,165,573</b>	<b>2,165,573</b>	<b>308,906</b>
Fund Increase (Decrease)		(528,350)	1,429,469	(4,266,972)	0	(1,856,667)	(308,906)
Program Reserves (restrict for possible expenditures Restricted Program Balance							
<b>ENDING BALANCE</b>		<b>5,003,076</b>	<b>6,432,545</b>	<b>2,165,573</b>	<b>2,165,573</b>	<b>308,906</b>	<b>0</b>

Second Interim 2014/15 - Other Funds

**TAMALPAIS UNION HIGH SCHOOL DISTRICT  
BOND FUND MULTI YEAR COMPARISON  
2010/11 TO 2013/14 ACTUALS  
2013/14 ADOPTED, 2014/15 SECOND INTERIM**

**2006 BOND FUND**

J202 Budget Comparison Description	Object	2010/11 Audited Actuals	2011/12 Audited Actuals	2012/13 Audited Actuals	2013/14 Adopted Budget	2013/14 Audited Actuals	2014/15 Second Interim
<b>A REVENUES</b>							
Revenue Limit Sources	8010-8099						
Federal Revenue	8100-8299						
Other State Revenue	8300-8599						
Other Local Revenue	8600-8799	50,411	16,126	5,632	2,000	3,637	0
<b>TOTAL REVENUES</b>		<b>50,411</b>	<b>16,126</b>	<b>5,632</b>	<b>2,000</b>	<b>3,637</b>	<b>0</b>
<b>B EXPENDITURES</b>							
Certificated Salaries	1000-1999						
Classified Salaries	2000-2999	2,264	2,617	0	0	0	0
Employee Benefits	3000-3999	3,475	582	0	0	0	0
Books and Supplies	4000-4999	(18)	0	0	0	0	0
Services, Other Op. Exp.	5000-5999	26,513	52,006	26,163	0	28,252	56,976
Capital Outlay	6000-6999	2,323,985	2,695,063	1,203,470	2,000	1,563,288	2,383,056
Other Outgoing	7000-7299						
Direct Support Costs	7300-7399						
<b>TOTAL EXPENDITURES</b>		<b>2,356,219</b>	<b>2,750,268</b>	<b>1,229,633</b>	<b>2,000</b>	<b>1,591,540</b>	<b>2,440,032</b>
<b>C Excess (Deficiency) of Revenue Over Expenditure Before Other Sources/Uses</b>		<b>(2,305,808)</b>	<b>(2,734,142)</b>	<b>(1,224,001)</b>	<b>0</b>	<b>(1,587,903)</b>	<b>(2,440,032)</b>
<b>D Other Sources/Uses</b>							
Interfund Transfers							
Bonds Proceeds	8951						
Transfer Out	7610-7629						
Teeter Fund							
<b>TOTAL, OTHER SOURCES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>E Net Increase (Decrease) in FUND BALANCE</b>		<b>(2,305,808)</b>	<b>(2,734,142)</b>	<b>(1,224,001)</b>	<b>0</b>	<b>(1,587,903)</b>	<b>(2,440,032)</b>

J202 Budget Comparison Description	Object	2010/11 Audited Actuals	2011/12 Unaudited Actuals	2012/13 Audited Actuals	2013/14 Adopted Budget	2013/14 Audited Actuals	2014/15 Second Interim
<b>F Fund Balance, Reserves</b>							
Beginning Balance							
As of July 1 - Unaudited		10,371,369	8,065,562	5,331,420	4,107,419	4,107,419	2,519,516
Audit Adjustments/Restatements		0	0	0	0	0	0
<b>NET BEGINNING BALANCE</b>		<b>10,371,369</b>	<b>8,065,562</b>	<b>5,331,420</b>	<b>4,107,419</b>	<b>4,107,419</b>	<b>2,519,516</b>
Fund Increase (Decrease)		(2,305,808)	(2,734,142)	(1,224,001)	0	(1,587,903)	(2,440,032)
Program Reserves (restrict for possible expenditures Restricted Program Balance							
<b>ENDING BALANCE</b>		<b>8,065,562</b>	<b>5,331,420</b>	<b>4,107,419</b>	<b>4,107,419</b>	<b>2,519,516</b>	<b>79,484</b>

**TAMALPAIS UNION HIGH SCHOOL DISTRICT  
SPECIAL RESERVE FUND MULTI YEAR COMPARISON  
2010/11 TO 2013/14 ACTUALS  
2014/15 ADOPTED, SECOND INTERIM**

**SPECIAL RESERVE CAPITAL OUTLAY - FUND 40**

J202 Budget Comparison		2010/11	2011/12	2012/13	2013/14	2014/15	2014/15
Description	Object	Audited Actuals	Audited Actuals	Audited Actuals	Audited Actuals	Adopted Budget	Second Interim
<b>A REVENUES</b>							
Revenue Limit Sources	8010-8099	0	0	0	0	0	0
Federal Revenue	8100-8299	0	0	0	0	0	0
Other State Revenue	8300-8599	0	0	0	0	0	0
Other Local Revenue	8600-8799	0	0	0	0	0	0
<b>TOTAL REVENUES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>B EXPENDITURES</b>							
Certificated Salaries	1000-1999	0	0	0	0	0	0
Classified Salaries	2000-2999	0	0	0	0	0	0
Employee Benefits	3000-3999	0	0	0	0	0	0
Books and Supplies	4000-4999	5,928	27,048	7,948	38,896	58,000	76,593
Services, Other Op. Exp.	5000-5999	0	21,512	8,611	49,100	0	16,250
Capital Outlay	6000-6999	60,491	98,264	18,694	30,633	37,000	37,000
Other Outgoing	7000-7299	0	0	0	0	0	0
Direct Support Costs	7300-7399						
<b>TOTAL EXPENDITURES</b>		<b>66,419</b>	<b>146,824</b>	<b>35,253</b>	<b>118,629</b>	<b>95,000</b>	<b>129,843</b>
<b>C Excess (Deficiency) of Revenue Over Expenditure Before Other Sources/Uses</b>		<b>(66,419)</b>	<b>(146,824)</b>	<b>(35,253)</b>	<b>(118,629)</b>	<b>(95,000)</b>	<b>(129,843)</b>
<b>D Other Sources/Uses</b>							
Interfund Transfers							
Tranfers In	8910-8929	770,000	270,000	270,000	445,000	95,000	95,000
Transfer Out	7610-7629	0	0	0	0	0	0
Teeter Fund							
<b>TOTAL, OTHER SOURCES</b>		<b>770,000</b>	<b>270,000</b>	<b>270,000</b>	<b>445,000</b>	<b>95,000</b>	<b>95,000</b>
<b>E Net Increase (Decrease) in FUND BALANCE</b>		<b>703,581</b>	<b>123,176</b>	<b>234,747</b>	<b>326,371</b>	<b>0</b>	<b>(34,843)</b>

J202 Budget Comparison		2010/11	2011/12	2012/13	2013/14	2014/15	2014/15
Description	Object	Audited Actuals	Audited Actuals	Audited Actuals	Audited Actuals	Adopted Budget	Second Interim
<b>F Fund Balance, Reserves</b>							
Beginning Balance							
As of July 1 - Unaudited		1,017,660	1,721,240	1,844,416	2,079,163	2,405,534	2,405,534
Audit Adjustments		0	0	0	0	0	0
<b>NET BEGINNING BALANCE</b>		<b>1,017,660</b>	<b>1,721,240</b>	<b>1,844,416</b>	<b>2,079,163</b>	<b>2,405,534</b>	<b>2,405,534</b>
Fund Increase (Decrease)		703,581	123,176	234,747	326,371	0	(34,843)
Prepaid Expenditures							
Restricted Program Balance		1,719,437	1,894,437	1,894,437	1,894,437	1,894,437	1,894,437
<b>ENDING BALANCE</b>		<b>1,721,240</b>	<b>1,844,416</b>	<b>2,079,163</b>	<b>2,405,534</b>	<b>2,405,534</b>	<b>2,370,691</b>

**TAMALPAIS UNION HIGH SCHOOL DISTRICT  
 SELF INSURANCE FUND MULTI YEAR COMPARISON  
 2010/11 TO 2013/14 ACTUALS  
 2014/15 ADOPTED, SECOND INTERIM**

**SELF INSURANCE FUND - FUND 67**

J202 Budget Comparison		2010/11	2011/12	2012/13	2013/14	2014/15	2014/15
Description	Object	Audited Actuals	Audited Actuals	Audited Actuals	Audited Actuals	Adopted Budget	Second Interim
<b>A REVENUES</b>							
Revenue Limit Sources	8010-8099	0	0	0	0	0	0
Federal Revenue	8100-8299	0	0	0	0	0	0
Other State Revenue	8300-8599	0	0	0	0	0	0
Other Local Revenue	8600-8799	50,141	6,077	6,297	339	25,050	25,050
<b>TOTAL REVENUES</b>		<b>50,141</b>	<b>6,077</b>	<b>6,297</b>	<b>339</b>	<b>25,050</b>	<b>25,050</b>
<b>B EXPENDITURES</b>							
Certificated Salaries	1000-1999	0	0	0	0	0	0
Classified Salaries	2000-2999	0	0	0	0	0	0
Employee Benefits	3000-3999	0	0	0	0	0	0
Books and Supplies	4000-4999	0	0	5,786	547	0	5,375
Services, Other Op. Exp.	5000-5999	23,367	1,000	2,264	21,269	20,000	14,625
Capital Outlay	6000-6999	0	0	0	0	0	0
Other Outgoing	7000-7299	0	0	0	0	0	0
Direct Support Costs	7300-7399						
<b>TOTAL EXPENDITURES</b>		<b>23,367</b>	<b>1,000</b>	<b>8,050</b>	<b>21,816</b>	<b>20,000</b>	<b>20,000</b>
<b>C Excess (Deficiency) of Revenue Over Expenditure Before Other Sources/Uses</b>		<b>26,774</b>	<b>5,077</b>	<b>(1,753)</b>	<b>(21,477)</b>	<b>5,050</b>	<b>5,050</b>
<b>D Other Sources/Uses</b>							
Interfund Transfers							
Transfers In	8910-8929	0	0	0	0	0	0
Transfer Out	7610-7629	0	0	0	0	0	0
Teeter Fund							
<b>TOTAL, OTHER SOURCES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>E Net Increase (Decrease) in FUND BALANCE</b>		<b>26,774</b>	<b>5,077</b>	<b>(1,753)</b>	<b>(21,477)</b>	<b>5,050</b>	<b>5,050</b>

J202 Budget Comparison		2010/11	2011/12	2012/13	2013/14	2014/15	2014/15
Description	Object	Audited Actuals	Audited Actuals	Audited Actuals	Audited Actuals	Adopted Budget	Second Interim
<b>F Fund Balance, Reserves</b>							
Beginning Balance							
As of July 1 - Unaudited		20,955	47,729	52,805	51,052	29,576	29,576
Audit Adjustments		0	0	0	0	0	0
<b>NET BEGINNING BALANCE</b>		<b>20,955</b>	<b>47,729</b>	<b>52,805</b>	<b>51,052</b>	<b>29,576</b>	<b>29,576</b>
Fund Increase (Decrease)		26,774	5,077	(1,753)	(21,477)	5,050	5,050
Program Reserves (restrict for possible expenditures)							
Restricted Program Balance							
<b>ENDING BALANCE</b>		<b>47,729</b>	<b>52,805</b>	<b>51,052</b>	<b>29,576</b>	<b>34,626</b>	<b>34,626</b>

**TAMALPAIS UNION HIGH SCHOOL DISTRICT  
TAM SCHOLARSHIP FUND MULTI YEAR COMPARISON  
2010/11 TO 2013/14 ACTUALS  
2014/15 ADOPTED, SECOND INTERIM**

**TAM SCHOLARSHIP FUND - FUND 19**

J202 Budget Comparison		2010/11	2011/12	2012/13	2013/14	2014/15	2014/15
Description	Object	Audited Actuals	Audited Actuals	Audited Actuals	Audited Actuals	Adopted Budget	Second Interim
<b>A REVENUES</b>							
Revenue Limit Sources	8010-8099	0	0	0	0	0	0
Federal Revenue	8100-8299	0	0	0	0	0	0
Other State Revenue	8300-8599	0	0	0	0	0	0
Other Local Revenue	8600-8799	254	114	65	57	50	50
<b>TOTAL REVENUES</b>		<b>254</b>	<b>114</b>	<b>65</b>	<b>57</b>	<b>50</b>	<b>50</b>
<b>B EXPENDITURES</b>							
Certificated Salaries	1000-1999	0	0	0	0	0	0
Classified Salaries	2000-2999	0	0	0	0	0	0
Employee Benefits	3000-3999	0	0	0	0	0	0
Books and Supplies	4000-4999	0	0	0	0	0	0
Services, Other Op. Exp.	5000-5999	581	0	0	0	0	0
Capital Outlay	6000-6999	0	0	0	0	0	0
Other Outgoing	7000-7299	0	0	0	0	0	0
Direct Support Costs	7300-7399	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>		<b>581</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>C Excess (Deficiency) of Revenue Over Expenditure Before Other Sources/Uses</b>		<b>(327)</b>	<b>114</b>	<b>65</b>	<b>57</b>	<b>50</b>	<b>50</b>
<b>D Other Sources/Uses</b>							
Interfund Transfers							
Transfers In	8910-8929	0	0	0	0	0	0
Transfer Out	7610-7629	0	0	0	0	0	0
Teeter Fund							
<b>TOTAL, OTHER SOURCES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>E Net Increase (Decrease) in FUND BALANCE</b>		<b>(327)</b>	<b>114</b>	<b>65</b>	<b>57</b>	<b>50</b>	<b>50</b>

J202 Budget Comparison		2010/11	2011/12	2012/13	2013/14	2014/15	2014/15
Description	Object	Audited Actuals	Audited Actuals	Audited Actuals	Audited Actuals	Adopted Budget	Second Interim
<b>F Fund Balance, Reserves</b>							
Beginning Balance							
As of July 1 - Unaudited		50,582	50,255	50,370	50,434	50,491	50,491
Audit Adjustments							
<b>NET BEGINNING BALANCE</b>		<b>50,582</b>	<b>50,255</b>	<b>50,370</b>	<b>50,434</b>	<b>50,491</b>	<b>50,491</b>
Fund Increase (Decrease)		(327)	114	65	57	50	50
Program Reserves (restrict for possible expenditures)							
Restricted Program Balance							
<b>ENDING BALANCE</b>		<b>50,255</b>	<b>50,370</b>	<b>50,434</b>	<b>50,491</b>	<b>50,541</b>	<b>50,541</b>

**TAMALPAIS UNION HIGH SCHOOL DISTRICT  
MULTI YEAR COMPARISON - SPECIAL EDUCATION**

APPENDIX D

	Objects	2012-2013 Audited Actuals	2013-2014 Audited Actuals	2014-15 Adopted	2014-15 1st Interim	2014-15 2nd Interim
<b>Revenue:</b>						
Special Ed Rev. Limit ADA transfer from Unrestricted	8091	718,626		0	0	0
Special Ed Rev. Limit ADA transfer to MCOE						
Reimbursement from Bolinas Stinson and Lagunitas	8699	39,757	42,146	42,303	42,303	42,303
PL94-142 Allowance - Federal money	8181	432,799	455,536	486,863	486,863	508,429
ARRA/Special Ed	8181					
Mental Health - Federal	8287/8182	208,153	82,743	111,595	263,384	263,384
Mental Health - State	8587	344,131	335,477	399,126	399,126	399,126
Carryover	8590		91,787	0	86,020	86,020
Extended School Year	8699	8,225	8,225	8,225	8,225	8,225
Pre-Assessment Mental Health	8792					
Special Ed - NPS/LCI Set Aside	8792	21,245	16,946	0	0	33,585
Special Ed - NPA/NPS Prior yr	8329					
Low Incidence Reimbursement/Other Reimbursements		3,800	4,992	16,300	16,300	31,300
Donation			8,067	0	0	1,867
Special Ed - Prior Year		0		0	0	0
SELPA-ED Program	8792					
Special Ed - Facilities Use	8792	11,350	11,360			
Special Ed Fr. Cnty - AB602 block grant	8722/8792	1,949,730	1,975,088	1,905,616	1,901,968	1,980,056
Special Ed One-time Settlement	8792					
<b>Total Revenue</b>		<b>3,737,816</b>	<b>3,032,367</b>	<b>2,970,028</b>	<b>3,204,189</b>	<b>3,354,295</b>
<b>Expenditures:</b>						
Teachers	1110	1,338,716	1,460,956	1,670,205	1,667,257	1,694,356
Teachers/Substitutes	1140	860	3,309	7,500	7,500	7,500
Pupil Support-Psychologists	1200	621,608	624,376	648,400	644,216	599,689
Substitutes/Stipends/Extra Duty	1250/30/60	43,791	51,303	73,500	75,520	75,520
Director of Special Education/Sr & Asst. Dir. Student Services	1317	136,662	131,225	131,452	131,752	138,267
Staff Development						
Special Ed Pupil Services	1000					
Special Ed Instr. Aides/sign interpreter	2000					
Instructional Aide - Regular	2110	846,130	1,000,658	1,022,354	1,165,922	1,161,026
Instructional Aide Sub - Illness	2160	8,960	6,510	10,200	10,200	10,200
Instructional Aide Sub - Non Illness	2170	14,913	10,650	9,200	9,200	9,200
Clerical /Typewell Aide	2401	75,971	77,916	79,952	84,129	84,129
Salary Related Benefits	3000	1,293,052	1,457,994	1,557,451	1,609,703	1,596,176
<b>Salaries &amp; Benefits</b>		<b>4,380,663</b>	<b>4,824,896</b>	<b>5,210,214</b>	<b>5,405,399</b>	<b>5,376,063</b>
Special Ed Supplies	4000	24,783	21,644	55,800	129,119	137,308
Legal Services	5829	37,989	60,792	75,000	65,000	65,000
Legal Judgements	5825	199,500	241,674	170,000	338,500	338,500
Special Ed Consultants	5837	0	3,075	15,000	8,000	8,000
MCOE Contract Services	5800.30	0		0	0	0
1:1 Aides	5840	247,175	98,891	199,500	191,947	191,197
Oth. Operating Svcs.- mileage,conference,printing	5000	166,942	213,023	155,975	222,420	231,486
Instructional Equipment	6000				6,514	19,414
Non Public School (NPS) tuition	5833	633,330	827,837	1,000,000	895,000	1,154,989
Mental Health Residential	5834	391,364	395,024	403,434	474,123	465,183
Non Public Agency (NPA) & 1:1 aides	5835	176,033	178,435	233,000	193,500	193,500
Transportation - taxi cabs etc	5230	21,533	20,544	34,500	36,507	36,557
Transportation - in-lieu	5200.05	0		0	0	0
Transportation - contract w/MPTA	7143	293,641	333,463	497,940	497,940	345,782
Special Ed Excess Cost - Bill Back	7142	351,027	431,445	427,925	427,925	446,963
State Special Schools/Tuition to MCOE (NEW 2014/15)	7130	0		0	0	220,363
Indirect Cost	7310	447,583	585,713	573,890	584,990	633,251
<b>Non Personnel Expenditures</b>		<b>2,990,900</b>	<b>3,411,560</b>	<b>3,841,964</b>	<b>4,071,485</b>	<b>4,487,493</b>
<b>Total Special Education Budget</b>		<b>\$ 7,371,563</b>	<b>\$ 8,236,456</b>	<b>\$ 9,052,178</b>	<b>\$ 9,476,884</b>	<b>\$ 9,863,556</b>
<b>Contribution from the General Fund</b>	8980	<b>\$ (3,633,747)</b>	<b>\$ (5,204,089)</b>	<b>\$ (6,082,150)</b>	<b>\$ (6,272,695)</b>	<b>\$ (6,509,261)</b>

**Certificated Staffing Comparison  
2014/2015 Adopted Budget vs. 2014/15 Spring**

CERTIFICATED	2014/2015		
	FTE		
	Adopted	Spring 2015	Increase /
SITE	A	B	(Decrease)
Drake	59.7000	59.1000	(0.6000)
Redwood	100.3000	99.9000	(0.4000)
Tamalpais	82.1000	81.5000	(0.6000)
San Andreas	7.5750	7.9750	0.4000
Tamiscal	8.4000	8.2000	(0.2000)
DISTRICTWIDE			
Global Studies	0.2000	0.2000	0.0000
ESL Teacher	0.2000	0.2000	0.0000
TFT	0.2000	0.2000	0.0000
Ed Tech Coach	0.2000	0.2000	0.0000
<b>Sub Total Unrestricted</b>	<b>258.8750</b>	<b>257.4750</b>	<b>(1.4000)</b>
Title I (06-3010)	0.0000	0.2250	0.2250
EIA (06-7091)	0.2250	0.0000	(0.2250)
<b>Sub Total Restricted</b>	<b>0.2250</b>	<b>0.2250</b>	<b>0.0000</b>
<b>TOTAL</b>	<b>259.1000</b>	<b>257.7000</b>	<b>(1.4000)</b>
Fund 11	0.6000	0.6000	0.0000
<b>POSITION CONTROL</b>	<b>259.7000</b>	<b>258.3000</b>	<b>(1.4000)</b>

**Classified Staffing Comparison  
2014/2015 Adopted Budget vs. 2014/2015 Spring**

<b>POSITION</b>	<b>2014/15 FTE Adopted</b>	<b>2014/15 FTE Spring</b>
Paraeducator	0.450	0.450
Health Specialist	1.000	1.000
Delivery	1.000	1.000
Custodian	28.500	28.500
Library Specialist	3.000	3.000
Computer	7.500	7.500
Print Shop	2.000	2.000
Clerical	42.125	42.125
Campus Staff Assistant	10.000	10.000
<b>Sub Total Unrestricted</b>	<b>95.575</b>	<b>95.575</b>
Maintenance	5.000	5.000
Grounds	4.000	4.000
Clerical – M&O	1.000	1.000
Spec. Ed.-Paraeducator	22.075	24.250
Spec. Ed. -Secretary	1.000	1.000
Title I	1.000	1.450
EIA-LEP	0.000	0.000
Parent Funds	0.000	1.925
<b>Sub Total Restricted</b>	<b>34.075</b>	<b>38.625</b>
<b>TOTAL</b>	<b>129.650</b>	<b>134.200</b>

**Classified Staffing Comparison - Clerical Detail  
2014/2015 Adopted Budget vs. 2014/2015 Spring**

	2014/15 FTE Adopted	2014/15 FTE Spring
College & Career Specialist	3.750	3.750
Clerk III (Attendance)	3.750	3.750
Clerk IV	2.125	2.125
Senior Account Clerk	2.875	2.875
Secretary	13.625	13.625
Administrative Secretary	4.000	4.000
Payroll Coordinator	1.000	1.000
Accounting Coordinator	1.000	1.000
Budget Coordinator	1.000	1.000
Executive Assistant to Superintendent/BOT	1.000	1.000
Principals Secretary	3.000	3.000
Alternative School Secretary	2.000	2.000
Information Technology Data Specialist	3.000	3.000
Sr. Information Technology Data Specialist	1.000	1.000
<b>Total</b>	<b>43.1250</b>	<b>43.1250</b>

## History of Property Tax Change

<u>Fiscal Year</u>	<u>Actual Taxes</u>	<u>Increase Over Prior Year</u>	
		\$	%
87-88	9,610,865		
88-89	10,596,636	985,771	10.3%
89-90	11,840,674	1,244,038	11.7%
90-91	12,666,884	826,210	7.0%
91-92	13,446,019	779,135	6.2%
92-93	14,619,350	1,173,331	8.7%
93-94	15,273,187	653,837	4.5%
94-95	15,822,799	549,612	3.6%
95-96	16,253,696	430,897	2.7%
96-97	16,994,860	741,164	4.6%
97-98	17,960,502	965,642	5.7%
98-99	19,152,625	1,192,123	6.6%
99-00	20,968,661	1,816,036	9.5%
00-01	23,042,765	2,074,104	9.9%
01-02	25,283,084	2,240,319	9.7%
02-03	27,310,472	2,027,388	8.0%
03-04	29,285,599	1,975,127	7.2%
04-05	31,470,427	2,184,828	7.5%
05-06	34,102,150	2,631,723	8.4%
06-07	37,045,816	2,943,666	8.6%
07-08	39,559,232	2,513,416	6.8%
08-09	41,933,227	2,373,995	6.0%
09-10	43,083,787	1,150,560	2.7%
10-11	42,635,597	(448,190)	-1.0%
11-12	43,125,248	489,651	1.1%
12-13	44,246,663	1,121,415	2.6%
13-14	46,159,127	1,912,464	4.3%
14-15	48,605,636	2,446,509	5.3%
14-15	48,780,841	2,621,714	5.7%

12-13 Actual  
 13-14 Actual  
 14-15 Adopted  
 14-15 2nd Interim

