

APPROVE FIRST INTERIM REPORT -
POSITIVE CERTIFICATION

ACTION AGENDA
BOARD OF TRUSTEES
December 9, 2014

Approve First Interim Report - Positive Certification

BACKGROUND

As required by Education Code Section 42130, districts must submit a First Interim Report to the governing board of the District stating their financial and budgetary position as of October 31, 2014.

No later than December 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 First 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 Fall (**Appendix E**)
- Classified Staffing and Classified Staffing Clerical Detail – Comparison 2014/2015 Adopted Budget vs. 2014/2015 Fall (**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 \$740,661. This includes a decrease in fund balance of \$1,089,976 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 approximately \$200,000. This is a result of an increase of 2.6 FTE’s for para-educators. 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 st Interim
Special Education	\$5,204,089	\$6,082,150	\$6,272,695
Maintenance, Operations & Grounds	1,765,547	1,951,561	1,983,355
Total	\$6,969,636	\$8,033,711	\$8,256,050

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 201 in 16/17 are indicated by enrollment projections.
- Secured property tax revenue is assumed to increase 6% 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	11.44%
○ 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 Educations 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.

Community Education has had an increase in revenue in the first four months of the year. The increase is flat when compared to 12/13 and 13/14. If the current revenue trend continues without increased expense, Community Education will have no contribution for this year. 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 budget has been adjusted for actual staffing changes and the negotiated settlement with CSEA.

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

In January the Governor's Budget will be proposed. The Second Interim Report will be for the period ending January 31, 2015 with approval prior to March 15, 2015.

Recommendation

...That the Board of Trustees approves the First 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
	BEGINNING BALANCE	24,360,318	23,270,342	19,380,392		1,686,714	0	0		26,047,032	23,270,342	19,380,393
(+) REVENUES												
Revenue Limit Sources	8010-8099	49,401,158	52,245,998	55,312,981		0	0	0		49,401,158	52,245,998	55,312,981
Federal Revenues	8100-8299	0	0	0		1,224,490	1,103,429	1,103,429		1,224,490	1,103,429	1,103,429
State Revenues	8300-8599	1,004,504	750,104	785,388		519,636	523,675	532,076		1,524,140	1,273,779	1,317,464
Local Revenues	8600-8799	9,983,995	10,101,684	10,400,835		2,701,977	2,205,616	2,205,616		12,685,972	12,307,300	12,606,451
	TOTAL REVENUES	60,389,657	63,097,787	66,499,204		4,446,103	3,832,720	3,841,121		64,835,760	66,930,507	70,340,324
(-) EXPENDITURES												
Certificated Salaries		27,393,694	30,228,030	31,264,538		2,650,904	2,751,887	2,783,469		30,044,598	32,979,917	34,048,007
Classified Salaries		7,137,686	7,530,206	7,567,623		2,232,802	2,363,774	2,379,252		9,370,488	9,893,980	9,946,875
Employee Benefits		11,566,638	13,239,923	14,896,278		2,105,356	2,307,348	2,528,164		13,671,994	15,547,271	17,424,441
Books and Supplies		2,116,677	1,799,924	1,846,452		1,989,753	335,801	344,196		4,106,430	2,135,725	2,190,648
Other Operating Expenditures		5,212,162	5,452,272	5,475,829		3,546,949	2,978,425	3,052,885		8,759,111	8,430,697	8,528,714
Capital Outlay		68,636	70,215	71,970		319,175	178,449	182,910		387,811	248,664	254,880
Other Outgo		(663,117)	(650,000)	(650,000)		1,543,928	1,467,203	1,553,305		880,811	817,203	903,305
	TOTAL EXPENDITURES	52,832,376	57,670,570	60,472,690		14,388,867	12,382,886	12,824,181		67,221,243	70,053,456	73,296,870
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	0	0
Contributions to Restricted	8980-8999	(8,256,050)	(8,550,167)	(8,983,062)		8,256,050	8,550,167	8,983,062		0	0	0
(+/-) Net Change in Fund Balance		(1,089,976)	(3,889,950)	(3,723,548)		(1,686,714)	0	0		(2,776,690)	(3,889,950)	(3,723,546)
(=)ENDING BALANCE		23,270,342	19,380,392	15,656,844		0	0	0		23,270,342	19,380,392	15,656,846
(-)	Revolving Fund Cash	12,000	12,000	12,000						12,000	12,000	12,000
(-)Unrestricted Reserve for												
Economic Uncertainty	Reserve-State 3%	2,034,374	2,124,614	2,221,916						2,034,374	2,124,614	2,221,916
(=)UNAPPROPRIATED Amount		21,223,968	17,243,779	13,422,928						21,223,968	17,243,778	13,422,930

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

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

J200 Budget Comparison		2012-13	2013-14	2014-15	2014-15
DESCRIPTION	Object	Audited Actuals	Unaudited Actuals	Adopted Budget	First Interim
F Fund Balance, Reserves					
Beginning Balance					
As of July 1-Unaudited		21,991,736	23,566,714	24,360,315	24,360,315
Audit Adjustments					
NET BEGINNING BALANCE		21,991,736	23,566,714	24,360,315	24,360,315
Fund Increase (Decrease)		1,574,978	793,602	(761,836)	(1,089,976)
Program Reserves (restricted for expend.)					
Adjustment for Restatement					
Restricted Program Balances					
ENDING FUND BALANCE		23,566,714	24,360,315	23,598,479	23,270,339
Components of Ending Balance					
Reserved Amounts					
Revolving Cash		12,000	12,000	12,000	12,000
Cash In Bank		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
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
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
Tier III Fund Balance					
Site Carryovers, Tier III Fund Balance		1,266,525	349,315	0	0
Ending Balance		0	0	(0)	(0)

J200 Budget Comparison DESCRIPTION	Object	2012-13 Audited Actuals	2013-14 Unaudited Actuals	2014-15 Adopted Budget	2014-15 First Interim
Revenue Limit Sources					
State Aid-Current Year/Hold Harmless	8011/19	(222,226)	256,758	266,746	266,746
Basic Aid Fair Share Reduction	8011	-	-	-	-
Educational Protection Act (Prop 30)	8012	750,278	775,690	810,872	776,086
Homeowners Exemption	8021	295,791	293,142	292,716	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
Unsecured Taxes	8042	941,403	957,844	1,018,518	1,011,209
Prior Year Taxes	8043	42,810	38,116	36,414	36,414
Transfers-Special Ed(Rev Limit) /Def Mntc/Adult Ed	8091	(718,626)	(357,000)	(357,000)	(357,000)
TOTAL: Rev. Limit Sources		44,056,090	46,834,575	49,326,254	49,401,158
Percent of Total Income		80.75%	81.36%	82.28%	81.80%
Federal Revenues					
Title VI - ECIA (RE 4110)	8290	0	0	0	0
Special Ed. PL 94-142	8181	0	0	0	0
Title II - Eisenhower (RE 4010)	8290	0	0	0	0
Drug Free (RE 3710)	8290	0	0	0	0
Vocational Education (RE 3550)	8290	0	0	0	0
Other Federal Income (D/A/T)	8290	0	0	0	0
TOTAL: Federal Revenue		0	0	0	0
Percent of Total Income		0.00%	0.00%	0.00%	0.00%
Other State Revenues					
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
State Lottery Revenue	8560	494,232	518,368	506,142	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
Professional Development (RE7393/0239)	8590	-	-	-	-
TOTAL: Other State Revenue		948,750	786,399	733,242	1,004,504
Percent of Total Income		1.74%	1.37%	1.22%	1.66%

J200 Budget Comparison		2012-13	2013-14	2014-15	2014-15
DESCRIPTION	Object	Audited Actuals	Unaudited Actuals	Adopted Budget	First Interim
Other Local Revenues					
Parcel Tax Income	8621	8,644,033	9,078,386	9,422,068	9,347,068
Sale of Publications/Other	8632/39	5,533	705	-	-
Leases and Rentals	8650	359,526	397,268	309,455	334,179
Interest Income	8660	27,986	28,331	25,000	25,000
Interagency Revenues ROP (RE 6350/0213)	8677	101,101	48,496	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
All Other Local Income	8699	351,394	375,156	75,000	194,428
Lacrosse Income	8699	-	-	-	-
E-Rate/Dental Refund/PG&E Refund	8699	62,077	-	-	26,860
TOTAL: Other Local Revenue		9,555,342	9,941,249	9,887,983	9,983,995
Percent of Total Income		17.51%	17.27%	16.49%	16.53%
TOTAL REVENUES		54,560,182	57,562,223	59,947,479	60,389,657

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

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

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

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

J200 Budget Comparison		2012-13	2013-14	2014-15	2014-15
DESCRIPTION	Object	Audited Actuals	Unaudited Actuals	Adopted Budget	First Interim
DETAIL OF CLASSIFIED SALARIES					
Instructional Aide - Regular/Instr.Improv.	2110	34,042	21,921	22,085	23,138
Instructional Aide - Summer (GO 1430)	2110	0	0	0	0
Instructional Aide - Hourly	2120/2170	2,789	243	1,838	1,838
Health Technician (FN 3140)	2210	60,889	62,004	62,542	65,976
Delivery (FN 7540)	2210	57,122	58,246	58,121	61,305
Maintenance (FN 8110)	2210				
Ground (FN 8111)	2210				
Custodian (FN 8210)	2210	1,547,354	1,562,256	1,611,890	1,704,931
Library Aide (FN 2420)	2210	136,551	129,672	132,844	140,451
Extra Duty/OT - Custodian & Ground	2230/40/50	44,504	48,436	38,000	47,600
Substitute - Custodian, Maintenance	2260	5,813	21,575	27,050	27,050
Substitute - Custodian - Non Illness	2270	20,550	2,818	14,500	14,500
Other Pay	210/2280/2290	55	0	0	0
Assistant Superintendent	2312	166,560	173,670	169,585	169,885
Vacation pay out	2312	3,711			
Supervisor (Network Manager)	2313	0	0	0	0
Chief Financial Officer	2315	0	0	0	0
Directors (Fac/Tech)	2316	124,368	128,748	130,375	130,675
Classified Mgmt/Facilities Coord.	2322	56,857	58,860	59,741	62,745
Other Class. Support - Summer; API	2322	2,049	0	0	0
Board of Trustees	2322	2,075	5,000	5,250	5,250
Computer (FN7700/2420)	2400/2490	429,556	526,578	611,055	593,976
Print Shop (FN 7550) ***	2400	153,484	156,700	156,350	164,705
Clerical - with API money	2400	0	0	0	0
Clerical - incl. Cross-training	2401/2402	1,905,106	1,950,097	2,029,647	2,132,886
DO (FN5901,3900,7200,7150,7300,7400,7600)	2401	696,875	724,279	732,285	767,329
Clerical - Extra Hire	2430/2440	4,566	3,284	10,320	9,964
Overtime - Supt. Off;Pupil Test.;BO:Data Pros.	2450	20,298	22,959	18,250	17,010
Substitute for Clerical - Illness	2460	0	0	0	0
Substitute for Clerical - Non Illness	2470	0	0	0	0
Stipend - for Classified Leader	2480	6,500	6,500	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
Classified Literacy Coach	2910	0	0	0	0
Campus Supervisor (FN 8305)	2910	410,906	417,466	427,535	451,891
Staff Ass. & Healthy St.(FN 8305 DD2 040)	2910/2960	0	0	0	0
Textbook Inventory (FN 3910 DD2 097)	2912/20/40	1,714	0	0	0
Pool Cover Handlers (DD2 092)	2920	83,930	81,222	85,000	85,000
Athletics - Coach (GO 1130)	2910	339,950	340,859	330,999	341,999
Athletics - post season (GO 1130)	2920	0	0	0	0
Athletics - supervision (GO 1130)	2930	1,156	1,114	0	2,000
Athletics - O/T & substitutes (GO 1130)	2940/60/70	17,139	19,236	0	11,000
Vacation pay out - for Classified	2490/2980	0	0	0	0
Professional Expert, Retiree Incentive	2990	103,252	35,044	90,000	90,000
3% Tentative Salary Agreement	2990	-			
	Total	6,444,517	6,567,976	6,837,562	7,137,719

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

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

J200 Budget Comparison		2012-13	2013-14	2014-15	2014-15
DESCRIPTION	Object	Audited Actuals	Unaudited Actuals	Adopted Budget	First Interim
F Fund Balance, Reserves					
Beginning Balance					
As of July 1-Unaudited		1,317,831	1,504,958	1,686,026	1,686,026
Audit Adjustments		-	-	-	-
NET BEGINNING BALANCE		1,317,831	1,504,958	1,686,026	1,686,026
Fund Increase (Decrease)		187,127	181,068	-	(1,686,026)
Other Restatements (BASRC & SSP)					
PTSA Ending Balance from 1997/98 ***					
PTSA & Alumni carryover - 1998/99 ***					
ENDING FUND BALANCE		1,504,958	1,686,026	1,686,026	0
Components of District Paid Restricted Programs:					
Prepaid Expenditures					
ROC/P Revenue					
ROC/P Expenditures					
Vocational Education					
Marin Comm.Found - Add'l c/o					
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
DESCRIPTION	Object	Audited Actuals	Unaudited Actuals	Adopted Budget	First Interim
Revenue Limit Sources					
State Aid-Current Year	8011	0	0	0	0
State Aid-Prior Year	8019	0	0	0	0
Homeowners Exemption	8021	0	0	0	0
Other Subventions/In-Lieu Taxes	8029	0	0	0	0
Secured Roll Taxes	8041	0	0	0	0
Unsecured Taxes	8042	0	0	0	0
Prior Year Taxes	8043	0	0	0	0
Revenue Limit Transfers - Special Ed	8091	718,626	-	-	-
Property Taxes Transfers - ERAF	8097	0	0	0	0
TOTAL: Rev. Limit Sources		718,626	0	0	0
Percent of Total Income		11.59%	0.00%	0.00%	0.00%
Federal Revenues					
Title V - Innovative Programs (RE 4110)	8290	0	0	0	0
Special Ed. PL 94-142	8181	459,617	455,536	486,863	486,863
Title I (RE 3010)	8290	147,443	259,139	191,000	262,057
Title II (RE 4010/4035/4045/4047)	8290	149,282	75,105	91,600	135,612
Drug Free (RE 3710)	8290	0	0	0	0
Vocational Education (RE 3550)	8290/8699	66,837	70,002	70,110	70,110
CSR/Immigrant Ed/LEP(RE 4135/4201/4203)	8290/8287	6,839	18,961	5,000	6,464
Special Education-ARRA	8181	0	0	0	0
Fiscal Stabilization/Federal Jobs	8290	288,609	0	0	0
Mental Health	8182	208,153	82,743	111,595	263,384
Sml Learning/McAuliff/Calif Health Science Educators/Testing	8290	606	3,645	0	0
TOTAL: Federal Revenue		1,327,386	965,131	956,168	1,224,490
Percent of Total Income		21.41%	12.90%	27.73%	29.40%

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

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

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

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

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

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

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

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

General Fund					
J200 Budget Comparison Description	Object	2012-13 Audited Actuals	2013-14 Unaudited Actuals	2014-15 Adopted Budget	2014-15 First Interim
A REVENUES					
Revenue Limit Sources	8010-8099	44,774,716	46,834,575	49,326,254	49,401,158
Federal Revenues	8100-8299	1,327,386	965,131	956,168	1,224,490
Other State Revenue	8300-8599	1,500,338	2,183,170	1,252,878	1,524,140
Other Local Revenue	8600-8799	13,158,619	15,060,335	11,860,427	12,404,235
TOTAL REVENUES		60,761,059	65,043,211	63,395,727	64,554,023
B EXPENDITURES					
Certificated Salaries	1000-1999	26,716,487	27,831,725	30,312,480	30,045,031
Classified Salaries	2000-2999	8,297,890	8,517,953	8,867,085	9,369,521
Employee Benefits	3000-3999	12,257,032	12,689,984	13,609,878	13,672,010
Books and Supplies	4000-4999	2,315,517	3,380,519	2,295,402	3,885,769
Services, Other Op. Exp.	5000-5999	7,623,305	8,100,249	7,774,885	8,715,016
Capital Outlay	6000-6999	303,830	2,004,669	68,400	370,660
Other Outgoing	7000-7299	644,668	720,582	925,865	925,865
Direct Support Costs	7300-7399	(51,325)	(50,706)	(45,054)	(45,054)
TOTAL EXPENDITURES		58,107,404	63,194,975	63,808,941	66,938,818
C	Excess (Deficiency) of Revenue over Expenditure Before Other Sources/Uses	2,653,655	1,848,236	(413,214)	(2,384,795)
D	Other Sources/Uses				
Interfund Transfers					
Transfers In - Comm.Ed.	8910-8929	0	0	0	0
Transfers In - Special Reserve	8910-8929	0	0	200,000	200,000
Transfers In - Bond (Redhill)	8910-8929	0	0	0	0
Transfers In - Self Insurance Fund	8910-8929	0	0	0	0
Sources-Capital Lease	8930-8979	0	0	0	0
Transfers Out - Food Svs/Def Maint/Comm Ed	7610-7629	(891,550)	(873,566)	(548,622)	(591,207)
Contribution to Restricted Programs	8980-8999	0	0	0	0
Restricted Programs - District Paid		0	0	0	0
TOTAL, OTHER SOURCES/USES		(891,550)	(873,566)	(348,622)	(391,207)
E	Net Increase (Decrease) in FUND BALANCE	1,762,105	974,670	(761,836)	(2,776,002)
			974,670	(761,836)	(2,776,002)

J200 Budget Comparison		Object	2012-13 Audited Actuals	2013-14 Unaudited Actuals	2014-15 Adopted Budget	2014-15 First Interim
DESCRIPTION						
F	Fund Balance, Reserves					
	Beginning Balance					
	As of July 1-Unaudited		23,309,567	25,071,672	26,046,342	26,046,342
	Audit Adjustments		-	-	-	-
	NET BEGINNING BALANCE		23,309,567	25,071,672	26,046,342	26,046,342
	Fund Increase (Decrease)		1,762,105	974,670	(761,836)	(2,776,002)
	Program Reserves (restricted for expend.)		-	-	-	-
	Adjustment for Restatement					
	Restricted Program Balances		0	0	0	0
	PTSA Ending Balance from 1997/98		0	0	0	0
	PTSA and Alumni carryover - 1998/99		0	0	0	0
	ENDING FUND BALANCE		25,071,672	26,046,342	25,284,506	23,270,340
	Components of Ending Balance					
	Reserved Amounts					
	Revolving Cash		12,000	12,000	12,000	12,000
	Cash In Bank		0	0	0	0
	Prepaid Expenditures		0	23,019	0	0
	Designated Amounts					
	For economic Uncertainties (Required by State 3%)		1,738,224	1,838,428	1,930,727	2,025,901
	Designation - 08/09, 09/10, 10/11, 11/12, 12/13 Surplus to Cover Future Deficits		2,828,401	3,272,688	2,828,401	2,828,401
	Designation- Parcel Tax Renewal		-	-	-	-
	Designation- Economic Uncertainty- Basic Aid Summer School 2011/12 and 2012/13		17,721,563	18,864,866	20,513,378	18,404,038
	(Ending Balance recommended by FCMAT is 8 to 10% of total expenditures)		0	0	0	0
	Site Carryovers, Tier III Fund Balance		2,771,483	2,035,341	0	0
	Ending Balance		0	(0)	(0)	0

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

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

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

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

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

J200 Budget Comparison					
DESCRIPTION	Object	2012-13 Audited Actuals	2013-14 Unaudited Actuals	2014-15 Adopted Budget	2014-15 First Interim
EXPENDITURES (Cont.)					
SERVICES & OTHER OPERATING					
Travel, Conference, In-Service	5200	280,832	303,070	505,882	566,684
Dues and Memberships	5300	59,683	60,232	123,106	109,741
Insurance	5400	381,194	376,489	408,382	408,831
Gas	5505	2,977	3,281	3,700	3,200
Electricity	5510	685,982	726,775	670,000	721,233
SPURR	5515	229,040	277,415	260,000	275,000
Water	5535	316,077	353,753	361,000	353,332
Sewer	5540	67,270	117,776	143,000	160,435
Disposal/Garbage removal	5550	243,536	251,509	254,000	251,500
Laundry,Pest Control,Waste Disposal	5500	73,440	83,500	85,117	80,417
Rents, Leases, Repairs	5600	609,113	611,443	754,440	759,931
Architectural, Inspection,Contracts,permits	5800	617,083	639,959	665,200	734,554
Advertising	5803	4,681	387	7,000	3,041
Audit Fees	5809	48,575	49,514	50,000	50,000
Elections	5814	0	99,183	0	0
Field Trips	5819	430,345	342,886	9,175	69,100
Fingerprinting	5821	9,989	11,874	13,750	13,750
Judgements - Special Ed	5825	199,500	241,674	170,000	314,500
Legal Service	5829	121,850	170,860	130,500	128,957
Outside Printing - Kinko's	5841	21,312	32,533	82,324	84,601
Personnel Agencies	5845	9,209	462	0	1,000
Professional Consultant Contracts	5849	1,551,606	1,530,753	1,023,590	1,588,273
TB Testing/ X-rays	5851	6,000	7,570	11,000	11,000
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
Cell Phones	5920	41,117	46,919	53,000	53,800
Internet	5940	48,087	59,035	61,100	98,253
Pagers	5950	166	167	200	200
Postage	5960	38,342	36,910	14,375	28,805
Telephone	5970	58,564	66,788	59,950	66,900
TOTAL: Services & Op. Exp.		7,623,305	8,100,249	7,774,885	8,715,018
Percent of Total Expenditures		13.12%	12.82%	12.18%	13.02%

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

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

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

**TAMALPAIS UNION HIGH SCHOOL DISTRICT
ADULT ED/COMMUNITY ED MULTI YEAR COMPARISON
2010/11 TO 2012/13 ACTUALS
2013/14 UNAUDITED ACTUALS, 2014/15 ADOPTED, FIRST 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 Unaudited Actuals	2014/15 Adopted Budget	2014/15 First Interim
A REVENUES							
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	105,144
Other Local Revenue	8600-8799	741,594	754,333	771,397	797,615	630,400	630,400
TOTAL REVENUES		897,477	937,173	976,995	987,542	735,544	813,065
B EXPENDITURES							
Certificated Salaries	1000-1999	286,296	253,874	257,106	264,501	194,463	268,960
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	235,597
Books and Supplies	4000-4999	28,177	35,788	35,518	33,018	27,200	21,679
Services, Other Op. Exp.	5000-5999	143,417	162,712	157,065	140,650	114,060	121,495
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
TOTAL EXPENDITURES		1,437,581	1,390,915	1,424,759	1,397,267	1,171,407	1,277,529
C Excess (Deficiency) of Revenue Over Expenditure Before Other Sources/Uses		(540,105)	(453,742)	(447,765)	(409,724)	(435,863)	(464,464)
D Other Sources/Uses							
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							
TOTAL, OTHER SOURCES		133,036	60,260	99,044	59,718	52,055	67,577
E Net Increase (Decrease) in FUND BALANCE		(407,069)	(393,483)	(348,720)	(350,006)	(383,808)	(396,887)

J202 Budget Comparison Description	Object	2010/11 Audited Actuals	2011/12 Audited Actuals	2012/13 Audited Actuals	2013/14 Unaudited Actuals	2014/15 Adopted Budget	2014/15 First Interim
F Fund Balance, Reserves							
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
NET BEGINNING BALANCE		1,950,474	1,543,405	1,149,922	801,202	451,196	451,196
Fund Increase (Decrease)		(407,069)	(393,483)	(348,720)	(350,006)	(383,808)	(396,887)
Program Reserves (restrict for possible expenditures)							
Restricted Program Balance							
ENDING BALANCE		1,543,405	1,149,922	801,202	451,196	67,388	54,309

**TAMALPAIS UNION HIGH SCHOOL DISTRICT
ADULT ED MULTI YEAR COMPARISON
2010/11 TO 2012/13 ACTUALS
2013/14 UNAUDITED ACTUALS, 2014/15 ADOPTED, FIRST 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	Unaudited Actuals	Adopted Budget	First Interim
A REVENUES							
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	105,144
Other Local Revenue	8600-8799	88,298	62,002	47,057	42,931	30,400	30,400
TOTAL REVENUES		244,181	244,842	252,654	232,858	135,544	213,065
B EXPENDITURES							
Certificated Salaries	1000-1999	286,296	253,874	257,106	264,501	194,463	268,960
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	134,053
Books and Supplies	4000-4999	11,626	15,296	14,439	8,137	12,200	12,749
Services, Other Op. Exp.	5000-5999	23,028	15,187	11,940	11,991	9,975	10,540
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
TOTAL EXPENDITURES		671,650	617,924	601,675	582,864	519,352	609,652
C Excess (Deficiency) of Revenue Over Expenditure Before Other Sources/Uses		(427,469)	(373,083)	(349,020)	(350,006)	(383,808)	(396,587)
D Other Sources/Uses							
Interfund Transfers							
Transfers In	8910-8929			0	0	0	0
Transfer Out	7610-7629	0	0	0	0	0	0
Teeter Fund							
TOTAL, OTHER SOURCES		0	0	0	0	0	0
E Net Increase (Decrease) in FUND BALANCE		(427,469)	(373,083)	(349,020)	(350,006)	(383,808)	(396,587)

J202 Budget Comparison		2010/11	2011/12	2012/13	2013/14	2014/15	2014/15
Description	Object	Audited Actuals	Audited Actuals	Audited Actuals	Unaudited Actuals	Adopted Budget	First Interim
F Fund Balance, Reserves							
Beginning Balance							
As of July 1 - Unaudited		1,950,474	1,523,005	1,149,923	800,902	450,896	450,896
Audit Adjustments							
NET BEGINNING BALANCE		1,950,474	1,523,005	1,149,923	800,902	450,896	450,896
Fund Increase (Decrease)		(427,469)	(373,083)	(349,020)	(350,006)	(383,808)	(396,587)
Program Reserves (restrict for possible expenditures)							
Restricted Program Balance							
ENDING BALANCE		1,523,005	1,149,923	800,902	450,896	67,088	54,309

**TAMALPAIS UNION HIGH SCHOOL DISTRICT
COMMUNITY ED MULTI YEAR COMPARISON
2010/11 TO 2012/13 ACTUALS
2013/14 UNAUDITED ACTUALS, 2014/15 ADOPTED, FIRST 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	Unaudited Actuals	Adopted Budget	First Interim
A REVENUES							
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	600,000
TOTAL REVENUES		653,295	692,331	724,340	754,685	600,000	600,000
B EXPENDITURES							
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	101,544
Books and Supplies	4000-4999	16,551	20,492	21,079	24,881	15,000	8,930
Services, Other Op. Exp.	5000-5999	120,389	147,525	145,124	128,659	104,085	110,955
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
TOTAL EXPENDITURES		765,931	772,991	823,085	814,403	652,055	667,877
C Excess (Deficiency) of Revenue Over Expenditure Before Other Sources/Uses		(112,636)	(80,660)	(98,744)	(59,718)	(52,055)	(67,877)
D Other Sources/Uses							
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							
TOTAL, OTHER SOURCES		133,036	60,260	99,044	59,718	52,055	67,577
E Net Increase (Decrease) in FUND BALANCE		20,400	(20,400)	300	0	0	(300)

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

**TAMALPAIS UNION HIGH SCHOOL DISTRICT
STUDENT NUTRITION SERVICES FUND MULTI YEAR COMPARISON
2010/11 TO 2012/13 ACTUALS
2013/14 UNAUDITED ACTUALS, 2014/15 ADOPTED, FIRST 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 Unaudited Actuals	2014/15 Adopted Budget	2014/15 First Interim
A REVENUES							
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	524,100
TOTAL REVENUES		700,445	677,753	703,767	673,312	665,100	665,100
B EXPENDITURES							
Certificated Salaries	1000-1999	0	0	0	0	0	0
Classified Salaries	2000-2999	488,464	495,597	499,951	497,439	518,003	541,288
Employee Benefits	3000-3999	229,002	242,360	252,207	252,848	268,158	271,936
Books and Supplies	4000-4999	283,771	267,265	265,430	276,245	287,600	286,400
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
TOTAL EXPENDITURES		1,007,510	1,012,923	1,026,272	1,036,315	1,083,812	1,110,875
C Excess (Deficiency) of Revenue Over Expenditure Before Other Sources/Uses		(307,065)	(335,170)	(322,505)	(363,003)	(418,712)	(445,775)
D Other Sources/Uses							
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							
TOTAL, OTHER SOURCES		307,065	321,947	322,506	368,848	401,567	428,630
E Net Increase (Decrease) in FUND BALANCE		0	(13,223)	1	5,845	(17,145)	(17,145)

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

**TAMALPAIS UNION HIGH SCHOOL DISTRICT
DEFERRED MAINTENANCE FUND MULTI YEAR COMPARISON
2010/11 TO 2012/13 ACTUALS
2013/14 UNAUDITED ACTUALS, 2014/15 ADOPTED, FIRST 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 Unaudited Actuals	2014/15 Adopted Budget	2014/15 First Interim
A REVENUES							
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		
Other Local Revenue	8600-8799	6,093	3,032	1,926	1,317	1,000	1,000
TOTAL REVENUES		163,622	160,012	158,520	358,317	358,000	358,000
B EXPENDITURES							
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						
TOTAL EXPENDITURES		38,839	339,966	126,410	882,109	358,000	359,768
C Excess (Deficiency) of Revenue Over Expenditure Before Other Sources/Uses		124,783	(179,954)	32,110	(523,792)	0	(1,768)
D Other Sources/Uses							
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							
TOTAL, OTHER SOURCES		200,000	200,000	200,000	0	0	0
E Net Increase (Decrease) in FUND BALANCE		324,783	20,046	232,110	(523,792)	0	(1,768)

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

**TAMALPAIS UNION HIGH SCHOOL DISTRICT
SPECIAL RESERVES - NON CAPITAL OUTLAY MULTI YEAR COMPARISON
2010/11 TO 2012/13 ACTUALS
2013/14 UNAUDITED ACTUALS, 2014/15 ADOPTED, FIRST 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 Unaudited Actuals	2014/15 Adopted Budget	2014/15 First Interim
A REVENUES							
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
TOTAL REVENUES		1,072	1,654	1,609	1,366	0	0
B EXPENDITURES							
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
TOTAL EXPENDITURES		0	0	0	0	0	0
C Excess (Deficiency) of Revenue Over Expenditure Before Other Sources/Uses		1,072	1,654	1,609	1,366	0	0
D Other Sources/Uses							
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							
TOTAL, OTHER SOURCES		1,000,000	0	0	0	(200,000)	(200,000)
E Net Increase (Decrease) in FUND BALANCE		1,001,072	1,654	1,609	1,366	(200,000)	(200,000)

J202 Budget Comparison Description	Object	2010/11 Audited Actuals	2011/12 Audited Actuals	2012/13 Audited Actuals	2013/14 Unaudited Actuals	2014/15 Adopted Budget	2014/15 First Interim
F Fund Balance, Reserves							
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							
NET BEGINNING BALANCE		212,160	1,213,231	1,214,885	1,216,494	1,217,860	1,217,860
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
ENDING BALANCE		1,213,231	1,214,885	1,216,494	1,217,860	1,017,860	1,017,860

**TAMALPAIS UNION HIGH SCHOOL DISTRICT
BOND FUND MULTI YEAR COMPARISON
2010/11 TO 2013/14 ACTUALS
2013/14 ADOPTED, 2014/15 FIRST 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 First Interim
A REVENUES							
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
TOTAL REVENUES		27,339	12,515	467,555	2,000	2,160	0
B EXPENDITURES							
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						
TOTAL EXPENDITURES		555,689	(1,416,954)	4,734,528	2,000	1,858,827	308,906
C Excess (Deficiency) of Revenue Over Expenditure Before Other Sources/Uses		(528,350)	1,429,469	(4,266,972)	0	(1,856,667)	(308,906)
D Other Sources/Uses							
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							
TOTAL, OTHER SOURCES		0	0	0	0	0	0
E Net Increase (Decrease) in FUND BALANCE		(528,350)	1,429,469	(4,266,972)	0	(1,856,667)	(308,906)

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 First Interim
F Fund Balance, Reserves							
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
NET BEGINNING BALANCE		5,531,426	5,003,076	6,432,545	2,165,573	2,165,573	308,906
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							
ENDING BALANCE		5,003,076	6,432,545	2,165,573	2,165,573	308,906	0

**TAMALPAIS UNION HIGH SCHOOL DISTRICT
BOND FUND MULTI YEAR COMPARISON
2010/11 TO 2013/14 ACTUALS
2013/14 ADOPTED, 2014/15 FIRST 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 First Interim
A REVENUES							
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
TOTAL REVENUES		50,411	16,126	5,632	2,000	3,637	0
B EXPENDITURES							
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	48,966
Capital Outlay	6000-6999	2,323,985	2,695,063	1,203,470	2,000	1,563,288	2,470,546
Other Outgoing	7000-7299						
Direct Support Costs	7300-7399						
TOTAL EXPENDITURES		2,356,219	2,750,268	1,229,633	2,000	1,591,540	2,519,512
C Excess (Deficiency) of Revenue Over Expenditure Before Other Sources/Uses		(2,305,808)	(2,734,142)	(1,224,001)	0	(1,587,903)	(2,519,512)
D Other Sources/Uses							
Interfund Transfers							
Bonds Proceeds	8951						
Transfer Out	7610-7629						
Teeter Fund							
TOTAL, OTHER SOURCES		0	0	0	0	0	0
E Net Increase (Decrease) in FUND BALANCE		(2,305,808)	(2,734,142)	(1,224,001)	0	(1,587,903)	(2,519,512)

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 First Interim
F Fund Balance, Reserves							
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
NET BEGINNING BALANCE		10,371,369	8,065,562	5,331,420	4,107,419	4,107,419	2,519,516
Fund Increase (Decrease)		(2,305,808)	(2,734,142)	(1,224,001)	0	(1,587,903)	(2,519,512)
Program Reserves (restrict for possible expenditures)							
Restricted Program Balance							
ENDING BALANCE		8,065,562	5,331,420	4,107,419	4,107,419	2,519,516	4

**TAMALPAIS UNION HIGH SCHOOL DISTRICT
SPECIAL RESERVE FUND MULTI YEAR COMPARISON
2010/11 TO 2012/13 ACTUALS
2013/14 UNAUDITED ACTUALS, 2014/15 ADOPTED, FIRST INTERIM**

SPECIAL RESERVE CAPITAL OUTLAY - FUND 40

J202 Budget Comparison	Object	2010/11	2011/12	2012/13	2013/14	2014/15	2014/15
Description		Audited Actuals	Audited Actuals	Audited Actuals	Unaudited Actuals	Adopted Budget	First Interim
A REVENUES							
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
TOTAL REVENUES		0	0	0	0	0	0
B EXPENDITURES							
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	58,000
Services, Other Op. Exp.	5000-5999	0	21,512	8,611	49,100	0	13,750
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						
TOTAL EXPENDITURES		66,419	146,824	35,253	118,629	95,000	108,750
C Excess (Deficiency) of Revenue Over Expenditure Before Other Sources/Uses		(66,419)	(146,824)	(35,253)	(118,629)	(95,000)	(108,750)
D Other Sources/Uses							
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							
TOTAL, OTHER SOURCES		770,000	270,000	270,000	445,000	95,000	95,000
E Net Increase (Decrease) in FUND BALANCE		703,581	123,176	234,747	326,371	0	(13,750)

J202 Budget Comparison	Object	2010/11	2011/12	2012/13	2013/14	2014/15	2014/15
Description		Audited Actuals	Audited Actuals	Audited Actuals	Unaudited Actuals	Adopted Budget	First Interim
F Fund Balance, Reserves							
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
NET BEGINNING BALANCE		1,017,660	1,721,240	1,844,416	2,079,163	2,405,534	2,405,534
Fund Increase (Decrease)		703,581	123,176	234,747	326,371	0	(13,750)
Prepaid Expenditures							
Restricted Program Balance		1,719,437	1,894,437	1,894,437	1,894,437	1,894,437	1,894,437
ENDING BALANCE		1,721,240	1,844,416	2,079,163	2,405,534	2,405,534	2,391,784

**TAMALPAIS UNION HIGH SCHOOL DISTRICT
 SELF INSURANCE FUND MULTI YEAR COMPARISON
 2010/11 TO 2012/13 ACTUALS
 2013/14 UNAUDITED ACTUALS, 2014/15 ADOPTED, FIRST 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	Unaudited Actuals	Adopted Budget	First Interim
A REVENUES							
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
TOTAL REVENUES		50,141	6,077	6,297	339	25,050	25,050
B EXPENDITURES							
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	1,575
Services, Other Op. Exp.	5000-5999	23,367	1,000	2,264	21,269	20,000	18,425
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						
TOTAL EXPENDITURES		23,367	1,000	8,050	21,816	20,000	20,000
C Excess (Deficiency) of Revenue Over Expenditure Before Other Sources/Uses		26,774	5,077	(1,753)	(21,477)	5,050	5,050
D Other Sources/Uses							
Interfund Transfers							
Transfers In	8910-8929	0	0	0	0	0	0
Transfer Out	7610-7629	0	0	0	0	0	0
Teeter Fund							
TOTAL, OTHER SOURCES		0	0	0	0	0	0
E Net Increase (Decrease) in FUND BALANCE		26,774	5,077	(1,753)	(21,477)	5,050	5,050

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

First Interim 2014/15 - Other Funds

**TAMALPAIS UNION HIGH SCHOOL DISTRICT
TAM SCHOLARSHIP FUND MULTI YEAR COMPARISON
2010/11 TO 2012/13 ACTUALS
2013/14 UNAUDITED ACTUALS, 2014/15 ADOPTED, FIRST INTERIM**

TAM SCHOLARSHIP FUND - FUND 19

J202 Budget Comparison Description	Object	2010/11 Audited Actuals	2011/12 Audited Actuals	2012/13 Audited Actuals	2013/14 Unaudited Actuals	2014/15 Adopted Budget	2014/15 First Interim
A REVENUES							
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
TOTAL REVENUES		254	114	65	57	50	50
B EXPENDITURES							
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
TOTAL EXPENDITURES		581	0	0	0	0	0
C Excess (Deficiency) of Revenue Over Expenditure Before Other Sources/Uses		(327)	114	65	57	50	50
D Other Sources/Uses							
Interfund Transfers							
Transfers In	8910-8929	0	0	0	0	0	0
Transfer Out	7610-7629	0	0	0	0	0	0
Teeter Fund							
TOTAL, OTHER SOURCES		0	0	0	0	0	0
E Net Increase (Decrease) in FUND BALANCE		(327)	114	65	57	50	50

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

First Interim 2014/15 - Other Funds

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

APPENDIX D

	Objects	2012-2013 Audited Actuals	2013-2014 Unaudited Actuals	2014-15 Adopted	2014-15 1st Interim
Revenue:					
Special Ed Rev. Limit ADA transfer from Unrestricted	8091	718,626		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
PL94-142 Allowance - Federal money	8181	432,799	455,536	486,863	486,863
ARRA/Special Ed	8181				
Mental Health - Federal	8287/8182	208,153	82,743	111,595	263,384
Mental Health - State	8587	344,131	335,477	399,126	399,126
Carryover	8590			0	86,020
Extended School Year	8699	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
Special Ed - NPA/NPS Prior yr	8329				
Low Incidence Reimbursement/Other Reimbursements		3,800	4,992	16,300	16,300
Donation			8,067	0	0
Special Ed - Prior Year		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
Special Ed One-time Settlement	8792				
Total Revenue		3,737,816	2,940,580	2,970,028	3,204,189
Expenditures:					
Teachers	1110	1,338,716	1,460,956	1,670,205	1,667,257
Teachers/Substitutes	1140	860	3,309	7,500	7,500
Pupil Support-Psychologists	1200	621,608	624,376	648,400	644,216
Substitutes/Stipends/Extra Duty	1250/30/60	43,791	51,303	73,500	75,520
Director of Special Education/Sr & Asst. Dir. Student Services	1317	136,662	131,225	131,452	131,752
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
Instructional Aide Sub - Illness	2160	8,960	6,510	10,200	10,200
Instructional Aide Sub - Non Illness	2170	14,913	10,650	9,200	9,200
Clerical /Typewell Aide	2401	75,971	77,916	79,952	84,129
Salary Related Benefits	3000	1,293,052	1,457,994	1,557,451	1,609,703
Salaries & Benefits		4,380,663	4,824,896	5,210,214	5,405,399
Special Ed Supplies	4000	24,783	21,644	55,800	129,119
Legal Services	5829	37,989	60,792	75,000	65,000
Legal Judgements	5825	199,500	241,674	170,000	338,500
Special Ed Consultants	5837	0	3,075	15,000	8,000
MCOE Contract Services	5800.30	0		0	0
1:1 Aides	5840	247,175	98,891	199,500	191,947
Oth. Operating Svcs.- mileage,conference,printing	5000	166,942	213,023	155,975	222,420
Instructional Equipment	6000				6,514
Non Public School (NPS) tuition	5833	633,330	827,837	1,000,000	895,000
Mental Health Residential	5834	391,364	395,024	403,434	474,123
Non Public Agency (NPA) & 1:1 aides	5835	176,033	178,435	233,000	193,500
Transportation - taxi cabs etc	5230	21,533	20,544	34,500	36,507
Transportation - in-lieu	5200.05	0		0	0
Transportation - contract w/MPTA	7143	293,641	333,463	497,940	497,940
Special Ed Excess Cost - Bill Back	7142	351,027	431,445	427,925	427,925
State Special Schools	7130	0		0	0
Indirect Cost	7310	447,583	585,713	573,890	584,990
Non Personnel Expenditures		2,990,900	3,411,560	3,841,964	4,071,485
Total Special Education Budget		\$ 7,371,563	\$ 8,236,456	\$ 9,052,178	\$ 9,476,884
Contribution from the General Fund	8980	\$ (3,633,747)	\$ (5,295,876)	\$ (6,082,150)	\$ (6,272,695)

**Certificated Staffing Comparison
2014/15 Adopted Budget vs. 2014/15 Fall**

CERTIFICATED	2014/2015		
	FTE		
	Adopted	Fall 2014	Increase /
SITE	A	B	(Decrease)
Drake	59.7000	59.5000	(0.2000)
Redwood	100.3000	99.9000	(0.4000)
Tamalpais	82.1000	81.7000	(0.4000)
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
Sub Total Unrestricted	258.8750	258.0750	(0.8000)
Title I (06-3010)	0.0000	0.2250	0.2250
EIA (06-7091)	0.2250	0.0000	(0.2250)
Sub Total Restricted	0.2250	0.2250	0.0000
TOTAL	259.1000	258.3000	(0.8000)
Fund 11	0.6000	0.6000	0.0000
TOTAL POSITION CONTROL	259.7000	258.9000	(0.8000)

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

POSITION	2014/15 FTE Adopted	2014/15 FTE Fall
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
Sub Total Unrestricted	95.575	95.575
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
Sub Total Restricted	34.075	38.625
TOTAL	129.650	134.200

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	5.7%
14-15	48,715,326	2,556,199	5.8%

12-13 Actual
 13-14 Actual
 14-15 Adopted
 14-15 1st Interim

