APPROVE 2013/14 UNAUDITED ACTUALS

ACTION ITEM
BOARD OF TRUSTEES
August 26, 2014

2013/2014 Unaudited Actuals

INTRODUCTION

The 2013/2014 financial records have been finalized and the State's Financial Report is ready for Board Approval and submission to County Superintendent of Schools. This process must be completed prior to September 15, 2014. The independent auditors from Nigro & Nigro PC will finalize their review of the District's financial statements the first week of September. The final audit report must be submitted to the State by December 15, 2014.

BACKGROUND

The district closed its books with a net increase of $444,287 to its Unrestricted General Fund balance. This amount is composed of an increase in fund balance of $793,602 less carryover $349,315.

At budget adoption for 2014/15 no contribution was made for the field replacement reserve, Staff has included $175,000 from the 2013/14 surplus to be transferred to the field replacement reserve. Additionally, staff is recommending that the Board designate the surplus of $444,287 to cover future deficits.

UNRESTRICTED CARRYOVER	
Donations	$ 32,996
Facilities Usage-Used for Summer Projects at Sites	82,827
Catastrophic Leave	32,000
Drake Energy Award	5,998
Instructional Materials	6,633
California Instructional School Garden	194
Discretionary Block Grant-Site	54,306
Educational Protection Act	11,901
IPads for Drake Freshmen	122,460
TOTAL UNRESTRICTED CARRYOVER	**$ 349,315**

The Restricted Fund Balance is $1,686,026. Carryover to 2014/15 is $1,773,199.

RESTRICTED CARRYVOVER		
Title I		$ 44,482
Title II – Teacher Quality		42,689
California Clean Energy Jobs Act		130,000
Lottery – Instructional Materials		329,023
Special Education		86,020
EIA-LEP		146,856
Common Core		89,962
Restricted Routine Maintenance		199,188
Parent Teacher Association		45,986
Foundations		292,026
Donations		41,834
PG&E Grant		1,107
Global Studies		26,854
California Endowment-Restorative Justice		5,890
Student Activities		128,105
Modernization Donations		74,945
Redhill Field		88,232
TOTAL RESTRICTED		**$1,773,199**

A comparison of the 2013/14 Unaudited Actuals to the 2013/14 Adopted Budget is presented for your review.

GENERAL FUND – UNRESTRICTED ONLY (Appendix A)

A. REVENUE		**INCREASE/(DECREASE) FROM ADOPTED BUDGET**
Revenue Limit Sources		
State Aid – Current Year		
Transfer to MCOE for students in their programs	$ (16,489)	$2,420,042
Minimum State Aid	499,959	
Educational Protection Act (Prop 30)	775,690	
Property Taxes (**Appendix B)**	806,882	
Transfer to Deferred Maintenance	354,000	
Other State Revenue		
School Safety	$ 6,803	$(1,322,551)
Common Core to Restricted	(637,736)	
Educational Protection Act to State Aid	(750,278)	
Mandated Costs Block Grant	33,923	
Lottery	36,008	
Testing	(11,271)	

A. REVENUE (Cont'd)		**INCREASE/(DECREASE) FROM ADOPTED BUDGET**
Local Revenue		
Parcel Tax	$(225,114)	$ 172,033
Sale of Equipment	705	
Rentals & Leases	111,829	
Interest Income	(1,669)	
Site Revenue (Not included in Adopted Budget)	286,282	
Total Revenues		**$ 1,269,524**
B. EXPENDITURES		**INCREASE/(DECREASE) FROM ADOPTED BUDGET**
1000-1999 Certificated Salaries		$ (190,642)
2000-2999 Classified Salaries		$ (147,980)
3000-3999 Employee Benefits		$ (352,481)
These savings represents funds unspent including classified positions that aren't filled.		
4000-4999 Books and Supplies		$ (418,056)
Books and supplies budgets include a significant amount of carryover from the prior year. Areas of decreased spending were supplies and software.		
5000-5999 Services & Other Operating		$400,722
Travel & Conferences	$ (66,085)	
Dues & Memberships	(26,537)	
Utilities	262,342	
Equipment Rental & Repairs	(168,751)	
Outside Printing	(44,069)	
Legal	58,000	
Field Trips	35,124	
Phones/Postage/Internet	15,198	
Contracts	335,500	
6000-6999 Capital Outlay		$ 151,439
7000-7999 Other Outgo/Direct Support Costs		$ 21,029
Savings in Special Education has reduced the amount of Indirect Charges.		
Total Expenditures		**$ (535,969)**

D. OTHER SOURCES/USES		**INCREASE/(DECREASE) FROM ADOPTED BUDGET**
Transfer Out – Food Service		$ (25,040)
Transfer Out – Community Education *Community support of programs*		$ 51,167
Transfer Out - Reserve for Capital Expenditures *Reserve for Field Replacement*		$ (175,000)
8980-8999 Contributions to Restricted Programs		$ (424,788)
Special Education **(Appendix C)**	$ 285,922	
Restricted Routine Maintenance	139,096	
Change Adopted Budget to Unaudited Actuals		**$ 1,231,832**

OTHER FUNDS (Appendix H)

Adult and Community Education – Fund 11

Adult Education ended the year with a decrease to their fund balance of $350,006. The expectation in 2009/10 was for Adult Education to run their program for three years at approximately $500,000 per year. The fund balance is $450,896 indicating that the program has funding for 2014/15.

Community Education completed the year requiring $51,167 less from the General Fund than expected. The cost of running the program continues to exceed the revenue. A recommendation for restructuring the program will be presented to the Board in October.

Student Nutrition Services – Fund 13

Revenues dropped compared to the prior year. Food costs were up approximately $12,000 over the prior year.

Deferred Maintenance - Fund 14

Deferred Maintenance provides revenue for major maintenance, such as roof repairs, paving, painting, and carpentry. The state is no longer providing funding for these projects. The District transferred $357,000 from the Unrestricted General Fund. This fund has a reserve of $1,291,809. $882,109 was spent on the Drake window wall, and various roofing projects throughout the District.

Special Reserve for Non Capital Outlay – Fund 17

The balance in this fund is $1,217,860. The original intention was to provide for post-employment retirement benefits. With enrollment growth expected in the next several years, this fund will be used to support non capital expenditures related to that growth. In 2010/11 the Board approved a $1,000,000 transfer from the Unrestricted General Fund.

Other Post Employment Benefits	$ 200,000
Enrollment Growth	$1,000,000

Bond Fund (2001) – Fund 22

The 2001 Bond Fund had expenditures totaling $1,858,827. The fund earned $2,160 in interest income. The 2001 Bond Fund has an ending balance of $308,906. The final meeting of the Fiscal Citizens' Oversight Committee will take place in October.

Bond Fund (2006) – Fund 24

The 2006 Bond Fund had expenditures totaling $1,591,540. Interest income was 3,637. The 2006 Bond fund has an ending balance of $2,519,516.

Special Reserve for Capital Outlay – Fund 40

Transfers were made to this fund in the amount $445,000 to provide funding for District wide technology ($50,000); furniture replacement ($8,000); copier replacement ($37,000), field replacement ($350,000). The ending fund balance is $2,405,533. The ending fund balance consists of the following:

SPECIAL RESERVE FOR CAPITAL OUTLAY	
Enrollment Growth	$ 500,000
Furniture Replacement	$ 3,019
Technology	$ 18,593
Copier Replacement	$ 57,545
Vehicle Replacement	$ 56,981
Field Replacement & Repair	$1,769,395
Balance	**$2,405,533**

The other funds included are trust and agency funds with small ending balances.

NEXT STEPS

The Unaudited Actuals provide data for adjusting the 2014/15 budgets. Utilities will be analyzed and adjusted accordingly. Carryovers from 2013/14 will be added to budgets in 2014/15. Position Control will be updated with actual staffing and the budget adjusted. Budgeted property tax revenue in 2014/15 will be increased as a result of the increase in 2013/14.

RECOMMENDATION

…That the Board of Trustees reviews and accepts the State Report of Unaudited Actuals for 2013/14.

TAMALPAIS UNION HIGH SCHOOL DISTRICT
COMPARISON REPORT
UNRESTRICTED

General Fund

J200 Budget Comparison Description	Object	2011-12 Audited Actuals	2012-13 Audited Actuals	2013-14 Adopted Budget	2013-14 First Interim	2013-14 Second Interim	2013-14 Estimated Actuals	2013-14 Unaudited Actuals	2014-15 Adopted Budget
A REVENUES		0							
Revenue Limit Sources	8010-8099	42,104,146	44,056,090	44,414,533	46,132,725	46,143,557	46,516,418	46,834,575	49,326,254
Federal Revenues	8100-8299	0	0	0	0	0	0	0	0
Other State Revenue	8300-8599	1,049,793	948,750	2,108,950	761,662	789,066	789,066	786,399	733,242
Other Local Revenue	8600-8799	9,723,006	9,555,342	9,769,216	9,884,091	9,827,783	9,914,534	9,941,249	9,887,983
TOTAL REVENUES		52,876,945	54,560,182	56,292,699	56,778,478	56,760,406	57,220,018	57,562,223	59,947,479
B EXPENDITURES									
Certificated Salaries	1000-1999	23,416,103	24,206,249	25,517,931	24,842,046	24,962,571	25,466,093	25,327,289	27,693,331
Classified Salaries	2000-2999	6,385,947	6,444,517	6,715,956	6,723,371	6,719,277	6,698,166	6,567,976	6,837,562
Employee Benefits	3000-3999	10,200,512	10,466,801	11,125,079	10,865,063	10,824,182	10,883,043	10,772,598	11,569,234
Books and Supplies	4000-4999	1,852,282	1,656,211	2,349,941	2,769,667	2,821,561	2,341,503	1,931,885	1,908,386
Services, Other Op. Exp.	5000-5999	4,435,148	4,247,912	4,294,802	4,715,745	4,664,265	4,853,971	4,695,524	4,917,574
Capital Outlay	6000-6999	81,772	106,814	83,000	124,563	129,800	98,160	234,439	46,000
Other Outgoing	7100-7499	24,587	0	0	0	0	0	0	0
Direct Support Costs	7300-7399	(453,750)	(522,390)	(625,321)	(647,716)	(642,552)	(642,823)	(604,292)	(645,105)
TOTAL EXPENDITURES		45,942,601	46,606,114	49,461,388	49,392,739	49,479,104	49,698,113	48,925,419	52,326,982
C Excess (Deficiency) of Revenue over Expenditure Before Other Sources/Uses		**6,934,344**	**7,954,068**	**6,831,311**	**7,385,739**	**7,281,302**	**7,521,905**	**8,636,804**	**7,620,497**
D Other Sources/Uses									
Interfund Transfers									
Transfers In - Comm.Ed.	8910-8929	19,500	0	0	0	0	0	0	0
Transfers In - Special Reserve	8910-8929								200,000
Transfers In - Self Insurance Fund	8910-8929								
Transfers Out - Food Service	7610-7629	(321,947)	(322,506)	(343,808)	(368,730)	(368,730)	(364,829)	(368,848)	(401,567)
Transfer Out - Special Reserve-Capital		(270,000)	(270,000)	(270,000)	(270,000)	(270,000)	(270,000)	(445,000)	(95,000)
Transfer Out - Special Reserve-Non Capital		-	-	-	-	-	-	-	-
Transfers Out - Deferred Maintenance		-	-	-	(157,000)	(157,000)			-
Transfer Out - Comm. Ed.		(79,760)	(99,044)	(110,885)	(110,885)	(110,885)	(110,885)	(59,718)	(52,055)
Sources-Capital Lease	8930-8979	-	-	-	-	-	-	-	-
Contribution to Restricted Programs	8980-8999	(5,158,524)	(5,687,540)	(6,544,848)	(6,775,627)	(6,774,323)	(7,494,970)	(6,969,636)	(8,033,711)
TOTAL, OTHER SOURCES/USES		(5,810,731)	(6,379,090)	(7,269,541)	(7,682,242)	(7,680,938)	(8,240,684)	(7,843,202)	(8,382,333)
E Net Increase (Decrease) in FUND BALANCE		**1,123,613**	**1,574,978**	**(438,230)**	**(296,503)**	**(399,636)**	**(718,779)**	**793,602**	**(761,836)**
		(1,085,792)	(1,266,525)	-	1,266,525	1,266,525	1,266,525	(349,315)	-
		37,821	**308,453**	**(438,230)**	**970,022**	**866,889**	**547,746**	**444,287**	**(761,836)**

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F Fund Balance, Reserves									
Beginning Balance									
As of July 1-Unaudited		20,868,123	21,991,736	23,566,714	23,566,714	23,566,714	23,566,714	23,566,714	24,360,315
Audit Adjustments									
NET BEGINNING BALANCE		20,868,123	21,991,736	23,566,714	23,566,714	23,566,714	23,566,714	23,566,714	24,360,315
Fund Increase (Decrease)		1,123,613	1,574,978	(438,230)	(296,503)	(399,636)	(718,779)	793,602	(761,836)
Program Reserves (restricted for expend.)									
Adjustment for Restatement									
Restricted Program Balances									
ENDING FUND BALANCE		**21,991,736**	**23,566,714**	**23,128,484**	**23,270,211**	**23,167,078**	**22,847,935**	**24,360,315**	**23,598,479**
Components of Ending Balance									
Reserved Amounts									
Revolving Cash		12,026	12,000	12,000	12,000	12,000	12,000	12,000	12,000
Cash In Bank		0	0	0	0	0	0	0	0
Prepaid Expenditures		17,260						23,019	
Designated Amounts									
For economic Uncertainties (Required by State 3%)		1,705,780	1,738,224	1,824,877	1,929,571	1,994,677	2,018,072	1,838,428	1,930,727
Designation - 08/09,09/10,10/11,11/12,12/13, 13/14 Surplus		2,519,948	2,828,401	2,519,948	2,828,401	2,828,401	2,828,401	3,272,688	2,828,401
To Cover Future Deficits		-	-	-	-	-	-	-	-
Designation- Parcel Tax Renewal		-	-	-	-	-	-	-	-
Designation- Economic Uncertainty- Basic Aid		16,650,930	17,721,563	18,771,659	18,500,239	18,332,000	17,989,461	18,864,865	18,827,352
Tier III Fund Balance									
Site Carryovers,Tier III Fund Balance		1,085,792	1,266,525	0	0	0	0	349,315	0
Ending Balance		(0)	0	(0)	(0)	(0)	0	0	(0)

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Revenue Limit Sources									
State Aid-Current Year/Hold Harmless	8011/19	(254,501)	(222,226)	(226,712)	273,247	284,079	284,079	256,758	266,746
Basic Aid Fair Share Reduction	8011	-	-	-	-	-	-	-	-
Educational Protection Act (Prop 30)	8012		750,278	-	750,278	750,278	781,932	775,690	810,872
Homeowners Exemption	8021	297,661	295,791	295,559	289,790	289,790	293,142	293,142	292,716
Other Subventions/RDA	8029/47	(4,544)	108,055	-	-	-	-	-	-
Secured Roll Taxes	8041	41,831,637	42,858,605	43,996,518	44,520,008	44,520,008	44,520,008	44,870,025	47,257,988
Unsecured Taxes	8042	940,924	941,403	1,005,143	967,592	967,592	957,843	957,844	1,018,518
Prior Year Taxes	8043	55,025	42,810	55,025	42,810	42,810	36,414	38,116	36,414
Transfers-Special Ed(Rev Limit) /Def Mntc/Adult Ed	8091	(762,056)	(718,626)	(711,000)	(711,000)	(711,000)	(357,000)	(357,000)	(357,000)
TOTAL: Rev. Limit Sources		42,104,146	44,056,090	44,414,533	46,132,725	46,143,557	46,516,418	46,834,575	49,326,254
Percent of Total Income		79.63%	80.75%	78.90%	81.25%	81.30%	81.29%	81.36%	82.28%
Federal Revenues									
Title VI - ECIA (RE 4110)	8290	0	0	0	0	0	0	0	0
Special Ed. PL 94-142	8181	0	0	0	0	0	0	0	0
Title II - Eisenhower (RE 4010)	8290	0	0	0	0	0	0	0	0
Drug Free (RE 3710)	8290	0	0	0	0	0	0	0	0
Vocational Education (RE 3550)	8290	0	0	0	0	0	0	0	0
Other Federal Income (D/A/T)	8290	0	0	0	0	0	0	0	0
TOTAL: Federal Revenue		0	0	0	0	0	0	0	0
Percent of Total Income		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Other State Revenues									
BA Fair Share Red/**HOLD HARMLESS**	8590	(2,410,639)	(1,524,555)	52,488	59,291	59,291	59,291	59,291	-
Common Core	8590			637,736	-	-	-	-	-
Educational Protection Act	8590			750,278	-	-	-	-	-
Adult Education - Flexible (RE 214)	8590	1,520,212	1,630,122	-	-	-	-	-	-
Supplemental Instruction	8311/19/8590	128,287	124,740	-	-	-	-	-	-
GATE: Gifted & Talented (RE 7140/0220)	8311/8590	24,872	57,768	-	-	-	-	-	-
EIA: Economic Impact Aid (RE 7091)	8311	-	-	-	-	-	-	-	-
Class Size 9 - 12 (RE 1200/0201)	8435/8590	309,588	-	-	-	-	-	-	-
Mandated Costs Reimburse.	8550	86,921	113,879	174,088	208,011	208,011	208,011	208,011	215,100
State Lottery Revenue	8560	470,990	494,232	482,360	482,360	509,764	509,764	518,368	506,142
Library Grant (RE 7395/0241)	8590	2,501	-	-	-	-	-	-	-
Supplemental School Counseling (RE7080/0218)	8590	221,458	-	-	-	-	-	-	-
Inst'l Materials (RE 7156/0221)	8590	214,451	-	-	-	-	-	-	-
Peer Assistance Review (RE7271/0225)	8590	19,098	-	-	-	-	-	-	-
Math & Reading Professional Dev (RE0229)	8590	11,023	-	-	-	-	-	-	-
Instructional School Garden (RE0253)	8590	-	-	-	-	-	-	-	-
School Safety & Violence (RE 6405/0215)	8590	123,730	-	-	-	-	-	-	-
Pupil Retention Block Grant (RE7390/0236)	8590	23,614	-	-	-	-	-	-	-
Special Ed settlement - as mandated cost	8590	-	-	-	-	-	-	-	-
Art & Music Block Grant (RE 6760/0216)	8590	54,485	1,993	-	-	-	-	-	-
STAR Test/HS Exit Exam (RE 7055/0000/0217)	8590	61,237	50,571	12,000	12,000	12,000	12,000	729	12,000
Professional Development (RE7393/0239)	8590	187,965	-	-	-	-	-	-	-
TOTAL: Other State Revenue		1,049,793	948,750	2,108,950	761,662	789,066	789,066	786,399	733,242
Percent of Total Income		1.99%	1.74%	3.75%	1.34%	1.39%	1.38%	1.37%	1.22%

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Other Local Revenues									
Parcel Tax Income	8621	8,782,054	8,644,033	9,303,500	9,303,500	9,143,500	9,143,500	9,078,386	9,422,068
Sale of Publications/Other	8632/39	687	5,533	-	-	-	-	705	-
Leases and Rentals	8650	396,570	359,526	285,439	295,258	329,109	347,262	397,268	309,455
Interest Income	8660	46,155	27,986	30,000	30,000	30,000	30,000	28,331	25,000
Interagency Revenues ROP (RE 6350/0213)	8677	101,101	101,101	48,496	48,496	48,496	48,496	48,496	52,573
Home to School (DD2 053) - Golden Gate	8689	-	-	-	-	-	9,775	9,126	-
Home to School (DD2 053) - West Marin	8699	-	-	-	-	-	-	-	-
MTN / Martin Luther King/MPTA	8699	3,616	3,692	3,781	3,781	3,781	3,781	3,781	3,887
All Other Local Income	8699	293,937	351,394	98,000	203,056	272,897	331,720	375,156	75,000
Lacrosse Income	8699	9,442	-	-	-	-	-	-	-
E-Rate/Dental Refund/PG&E Refund	8699	89,444	62,077	-	-	-	-	-	-
TOTAL: Other Local Revenue		9,723,006	9,555,342	9,769,216	9,884,091	9,827,783	9,914,534	9,941,249	9,887,983
Percent of Total Income		18.39%	17.51%	17.35%	17.41%	17.31%	17.33%	17.27%	16.49%
TOTAL REVENUES		**52,876,945**	**54,560,182**	**56,292,699**	**56,778,478**	**56,760,406**	**57,220,018**	**57,562,223**	**59,947,479**

J200 Budget Comparison DESCRIPTION	Object	2011-12 Audited Actuals	2012-13 Audited Actuals	2013-14 Adopted Budget	2013-14 First Interim	2013-14 Second Interim	2013-14 Estimated Actuals	2013-14 Unaudited Actuals	2014-15 Adopted Budget
EXPENDITURES									
Certificated Salaries	1100-1199	19,363,472	19,799,036	21,129,433	20,386,238	20,439,267	20,971,173	20,877,007	22,917,079
Certificated Pupil Support Salaries	1200-1299	1,603,803	1,628,424	1,662,063	1,666,250	1,664,140	1,656,065	1,650,539	1,760,320
Supervisors & Administrators Salaries	1300-1399	2,255,639	2,436,372	2,386,139	2,449,815	2,456,232	2,456,232	2,475,822	2,683,490
Other Certificated Salaries	1900-1999	193,189	342,417	340,296	339,743	402,932	382,623	323,921	332,442
TOTAL: Certificated Salaries		23,416,103	24,206,249	25,517,931	24,842,046	24,962,571	25,466,093	25,327,289	27,693,331
Percent of Total Expenditures		50.97%	51.94%	51.59%	50.29%	50.45%	51.24%	51.77%	52.92%
CLASSIFIED SALARIES									
Instructional Aides	2100-2199	17,250	36,831	26,818	26,573	23,751	23,751	22,164	23,923
Classified Support Salaries	2200-2299	1,874,912	1,872,838	1,933,722	1,934,963	1,926,980	1,927,247	1,885,007	1,944,947
Classified Administrators' Salaries	2300-2399	411,624	355,620	352,148	359,743	362,743	366,529	366,278	364,951
Clerical and Office Salaries	2400-2499	3,156,091	3,216,385	3,460,459	3,447,465	3,437,616	3,438,918	3,390,397	3,568,907
Other Classified Salaries	2900-2999	926,070	962,843	942,809	954,627	968,187	941,721	904,130	934,834
TOTAL: Classified Salaries		6,385,947	6,444,517	6,715,956	6,723,371	6,719,277	6,698,166	6,567,976	6,837,562
Percent of Total Expenditures		13.90%	13.83%	13.58%	13.61%	13.58%	13.48%	13.42%	13.07%
EMPLOYEE BENEFITS									
STRS - Certificated Positions	3101	1,943,337	1,991,122	2,148,333	2,109,274	2,113,954	2,129,400	2,091,575	2,526,635
STRS - Classified Positions	3102	-		-	-	-	-	-	-
PERS - Certificated Positions	3201	-	-	-	-	-	-	-	-
PERS - Classified Positions	3202	1,055,699	1,104,456	1,180,085	1,162,652	1,156,934	1,158,170	1,118,455	1,201,514
OASDI - Certificated	3301	5,492	4,517	182	937	1,120	1,760	5,368	-
OASDI - Classified	3302	391,387	394,981	412,936	418,143	417,260	415,452	401,122	420,442
Medicare - Certificated	3311	334,362	348,432	369,004	360,007	361,771	369,217	363,958	400,954
Medicare - Classified	3312	93,075	93,666	97,543	97,856	97,801	97,397	95,241	99,312
Health & Welfare - Certificated	3401/3461	3,477,635	3,597,847	4,076,292	3,952,061	3,930,603	3,839,399	3,839,738	4,091,261
Health & Welfare - Classified	3402/3462	1,425,876	1,456,944	1,630,034	1,566,625	1,545,287	1,517,787	1,507,846	1,555,833
SUI - Certificated	3501	377,288	265,525	13,579	13,296	13,328	12,935	12,673	13,910
SUI - Classified	3502	102,779	69,103	3,694	3,722	3,728	3,611	3,293	3,392
Workers' Comp. - Certificated	3601	258,078	365,950	409,355	398,521	400,481	408,827	406,465	308,089
Workers' Comp. - Classified	3602	70,391	97,632	108,043	108,089	108,035	107,600	105,376	101,037
Retiree Benefits - Certificated	3701/51	462,495	473,739	474,990	472,929	472,929	633,887	633,887	654,052
Retiree Benefits - Classified	3702/52	202,618	202,887	201,009	200,951	200,951	187,601	187,601	192,803
Other Benefits	3901	-	-	-	-	-	-	-	-
Car Allowance - Certificated	3921	-	-	-	-	-	-	-	-
Car Allowance - Classified	3922	-	-	-	-	-	-	-	-
TOTAL: Employee Benefits		10,200,512	10,466,801	11,125,079	10,865,063	10,824,182	10,883,043	10,772,598	11,569,234
Percent of Total Expenditures		22.20%	22.46%	22.49%	22.00%	21.88%	21.90%	22.02%	22.11%
TOTAL: SALARIES AND BENEFITS		**40,002,562**	**41,117,567**	**43,358,966**	**42,430,480**	**42,506,030**	**43,047,302**	**42,667,863**	**46,100,127**
Percent of Total Expenditures		87.07%	88.22%	87.66%	85.90%	85.91%	86.62%	87.21%	88.10%

J200 Budget Comparison DESCRIPTION	Object	2011-12 Audited Actuals	2012-13 Audited Actuals	2013-14 Adopted Budget	2013-14 First Interim	2013-14 Second Interim	2013-14 Estimated Actuals	2013-14 Unaudited Actuals	2014-15 Adopted Budget
EXPENDITURES (Cont.)									
BOOKS AND SUPPLIES									
Textbooks	4100	305,119	192,514	23,500	290,736	287,974	290,724	259,689	218,500
Books & Reference Materials	4200	87,513	66,824	78,809	96,484	92,799	113,010	85,944	143,409
Materials & Supplies/ Food / Bulk Paper	00/15/18/19/65	1,041,442	994,081	1,038,570	1,002,840	1,073,489	1,119,984	936,372	1,079,572
Gas, Oil & Diesel	4301	0	0	0	0	0	0	0	0
Office Supplies	4303	2,768	1,250	5,100	4,900	4,200	3,500	1,217	5,100
Periodicals & Magazines	4305	9,695	8,996	8,827	10,086	10,037	8,369	7,524	6,800
Software	4307	39,769	3,715	116,584	44,489	41,389	26,299	7,840	122,773
Classroom Supplies	4310/4306	0	10,556	9,000	0	0	0	0	0
Computer Supplies	4312	60,522	96,277	78,825	59,406	53,890	47,517	48,731	48,467
Transportation Tickets & Vehicle supplies	4314/4316	175	0	0	0	8,775	8,775	8,775	0
Carryover	4330	0	0	0	255,820	236,543	128,468	0	0
Non Capitalized Furniture & Equip.	4400	305,279	281,998	990,726	1,004,906	1,012,465	594,857	575,793	283,765
TOTAL: Books & Supplies		1,852,282	1,656,211	2,349,941	2,769,667	2,821,561	2,341,503	1,931,885	1,908,386
Percent of Total Expenditures		4.03%	3.55%	4.75%	5.61%	5.70%	4.71%	3.95%	3.65%
SERVICES & OTHER OPERATING									
Travel, Conference, In-Service, Mileage	5200	184,136	212,129	259,770	373,418	344,526	223,760	193,685	427,340
Dues and Memberships	5300	51,021	58,392	85,024	80,330	71,285	65,906	58,487	122,306
Insurance	5400/40/60	363,250	378,306	384,150	385,801	385,800	375,106	374,649	408,382
Gas	5505	3,679	2,977	3,000	3,000	3,000	3,700	3,281	3,700
Electricity	5510	691,759	685,982	634,000	634,000	633,915	665,703	726,775	670,000
SPURR	5515	256,285	229,040	225,000	225,000	193,436	259,436	277,415	260,000
Water	5535	252,140	316,077	295,000	295,000	313,000	401,500	353,753	361,000
Sewer	5540	42,794	67,270	69,000	69,000	82,564	117,776	117,776	143,000
Disposal/Garbage Removal	5550	228,926	243,536	225,000	230,000	233,000	249,600	251,509	254,000
Laundry,Pest Control,Waste Disposal	5500	65,666	63,990	90,138	90,138	88,138	82,038	73,252	75,117
Rents, Leases, Repairs	5600	155,437	129,755	250,430	248,639	241,261	192,892	175,666	253,440
Direct Costs, Interfund/Program	5700	(10,239)	(4,213)	0	(945)	(2,048)	(2,823)	(2,823)	0
Architect,Inspect.,Contracts,Permits,Sports	5800	707,963	609,798	471,865	570,081	613,923	644,304	637,112	656,600
Advertising	5803	1,840	4,681	7,400	7,516	5,605	1,066	387	7,000
Audit Fees	5809	46,849	48,575	50,000	50,000	50,000	50,000	49,514	50,000
Elections	5814	96,993	0	125,000	125,000	99,183	99,183	99,183	0
Field Trips	5819	15,605	37,330	6,975	14,636	15,965	44,448	42,099	9,175
Fingerprinting/Bank Fees	5821/11	10,897	9,989	10,300	10,300	10,800	16,229	11,874	13,750
Legal Service	5829	34,384	83,763	48,200	46,543	54,857	132,271	106,200	55,500
Printing	5841/5844	38,913	21,312	76,602	72,955	57,188	43,259	32,533	82,324
Personnel Agencies/Moving	5815/5845	9,019	9,209	0	1,000	1,000	1,208	462	0
Professional Consultant Contracts	5849	948,839	849,587	763,013	966,044	944,091	957,140	897,312	866,190
TB Testing/ X-rays	5847/5851	2,612	6,000	9,000	9,000	9,000	9,000	7,570	11,000
Unused School Site Payment	5853	-	-	-	-	-	-	-	-
Cell Phones	5920/21/22	40,895	41,117	47,700	49,000	49,000	49,000	46,919	53,000
Internet	5940	78,776	48,087	65,675	65,725	71,722	73,398	59,035	61,100
Pagers/satellite	5910/5950	263	166	0	171	171	170	167	200
Postage	5960	42,091	36,493	34,660	36,493	35,898	34,396	34,944	13,500
Telephone	5970	74,355	58,564	57,900	57,900	57,985	64,305	66,788	59,950
TOTAL: Services & Op. Exp.		4,435,148	4,247,912	4,294,802	4,715,745	4,664,265	4,853,971	4,695,524	4,917,574
Percent of Total Expenditures		9.65%	9.11%	8.68%	9.55%	9.43%	9.77%	9.60%	9.40%

J200 Budget Comparison DESCRIPTION	Object	2011-12 Audited Actuals	2012-13 Audited Actuals	2013-14 Adopted Budget	2013-14 First Interim	2013-14 Second Interim	2013-14 Estimated Actuals	2013-14 Unaudited Actuals	2014-15 Adopted Budget
CAPITAL OUTLAY									
Sites & Improvement of sites	6100	0	0	0	0	0	20,093	0	0
Buildings & Improvement of Bldgs.	6200	19,381	14,675	0	24,278	24,278	24,278	42,056	0
Furniture & Equipment	6400	23,688	52,868	58,000	52,000	46,000	5,997	16,710	24,000
Equipment Replacement	6500	38,703	39,271	25,000	48,285	59,522	47,792	175,673	22,000
TOTAL: Capital Outlay		81,772	106,814	83,000	124,563	129,800	98,160	234,439	46,000
Percent of Total Expenditures		0.18%	0.23%	0.17%	0.25%	0.26%	0.20%	0.48%	0.09%
OTHER OUTGO									
Special Ed. Excess Costs	7142	0	0	0	0	0	0	0	0
State Special Schools-blind/deaf	7130	0	0	0	0	0	0	0	0
Transfer to MCOE - ROP	7222	0	0	0	0	0	0	0	0
Other Debt Service Payments - Capital Lease	7439/39	24,587	0	0	0	0	0	0	0
TOTAL: Other Outgo		24,587	0	0	0	0	0	0	0
Percent of Total Expenditures		0.05%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTAL: Direct Support Costs	7300	(453,750)	(522,390)	(625,321)	(647,716)	(642,552)	(642,823)	(604,292)	(645,105)
Percent of Total Expenditures		-0.99%	-1.12%	-1.26%	-1.31%	-1.30%	-1.29%	-1.24%	-1.23%
TOTAL EXPENDITURES		**45,942,601**	**46,606,114**	**49,461,388**	**49,392,739**	**49,479,104**	**49,698,113**	**48,925,419**	**52,326,982**
C Excess (Deficiency) of Revenues over Expenditures Before Other Financing Sources and Uses		6,934,344	7,954,068	6,831,311	7,385,739	7,281,302	7,521,905	8,636,804	7,620,497

J200 Budget Comparison		2011-12	2012-13	2013-14	2013-14	2013-14	2013-14	2013-14	2014-15
DESCRIPTION	Object	Audited Actuals	Audited Actuals	Adopted Budget	First Interim	Second Interim	Estimated Actuals	Unaudited Actuals	Adopted Budget
DETAIL OF CERTIFICATED SALARIES									
Teachers -T rack Adv / P/T Buy Back/Catastrophic Leave	1110	21,583	10,952	40,000	25,000	25,000	25,000	22,233	40,000
Teachers	1110	-	-	-	-	-	-	-	-
Regular Teachers	1110	18,350,396	18,775,912	19,998,992	19,249,662	19,283,053	19,835,337	19,790,739	21,761,118
Regular Teachers - Curriculum Develop./Stipends	1900/70/60	-	-	-	-	-	-	-	-
Summer School Teacher (GO 1430)	1110	-	-	-	-	-	-	-	-
Home Instructors (GO 1270)	1110	16,010	30,470	20,000	26,043	26,043	26,043	22,750	27,061
Teachers - extra duty/assignment,teachers lead	1120/1130	434,454	436,286	560,266	508,758	512,406	510,007	467,674	574,911
Substitute Teachers - Illness	1140	68,127	99,142	102,100	102,100	102,100	102,100	88,140	102,100
Substitute Teachers - School Business	1150	170,233	168,274	142,075	159,175	175,065	188,086	205,258	152,889
Testing & Counseling - Substitute Costs	1240/1250	1,350	270	500	500	500	600	560	-
5th Periods & Brown Act & Instr.Imprv.stipends	1160	302,669	275,818	266,000	315,500	315,500	284,500	280,113	259,000
Other Cert. Pay - HW Pay,Supple.,Wasc.	1170		2,182			100	100	100	-
Counselor (all FN 3110)	1210	1,279,157	1,336,324	1,366,986	1,366,683	1,366,683	1,366,683	1,357,647	1,453,587
Librarians' Salary (all FN 2420)	1210	297,192	281,782	283,485	284,385	284,385	284,385	284,385	274,911
4th R, Testing extra duty	1230	18,604	9,288	3,592	3,592	3,592	3,592	7,267	22,822
Pupil Support - for Counselors	1220/1260	7,500	760	7,500	11,090	8,980	805	680	9,000
Principal	1311	651,754	662,346	645,244	664,701	664,701	664,701	664,700	547,850
Subs - Principal & AP's & Tech Support	1311/1312	26,513	79,147	31,000	31,000	31,000	31,000	36,125	34,000
Assistant Principal	1312	873,267	895,016	910,858	925,887	925,887	925,887	925,882	1,167,582
Superintendent	1313	197,000	209,400	209,100	213,582	213,582	213,582	213,582	213,582
Supe Salary - Expenses/Vacation	1313	13,934	14,219	4,800	4,800	4,800	4,800	14,407	4,800
Assistant/Associate Superintendent	1315	300,600	306,600	306,000	317,311	320,728	320,728	327,432	169,586
Director/Sr. Director	1317	130,591	220,704	273,137	286,534	286,534	286,534	286,534	540,090
Other Certified Supervisors	1322	61,980	48,940	6,000	6,000	9,000	9,000	7,160	6,000
Other Certificated - Salaries	1910	89,640	83,490	109,096	112,172	112,172	109,621	97,651	113,682
Other Cert. - misc.,AP,Athletics,Personnel	20/30/50/60/70	52,649	62,402	89,300	88,135	97,901	94,366	72,170	76,860
Professional Expert, Retiree Incentive	1970/1980	50,900	196,525	141,900	139,436	192,859	178,636	154,100	141,900
	Total	23,416,103	24,206,249	25,517,931	24,842,046	24,962,571	25,466,093	25,327,289	27,693,331

J200 Budget Comparison DESCRIPTION	Object	2011-12 Audited Actuals	2012-13 Audited Actuals	2013-14 Adopted Budget	2013-14 First Interim	2013-14 Second Interim	2013-14 Estimated Actuals	2013-14 Unaudited Actuals	2014-15 Adopted Budget
DETAIL OF CLASSIFIED SALARIES									
Instructional Aide - Regular/Instr.Improv.	2110	16,515	34,042	24,988	24,743	21,921	21,921	21,921	22,085
Instructional Aide - Summer (GO 1430)	2110	0	0	0	0	0	0	0	0
Instructional Aide - Hourly	2120/2170	735	2,789	1,830	1,830	1,830	1,830	243	1,838
Health Technician (FN 3140)	2210	58,897	60,889	61,807	62,095	62,095	62,095	62,004	62,542
Delivery (FN 7540)	2210	55,479	57,122	57,941	58,246	58,246	58,246	58,246	58,121
Maintenance (FN 8110)	2210								
Ground (FN 8111)	2210								
Custodian (FN 8210)	2210	1,509,128	1,547,354	1,591,975	1,590,750	1,590,750	1,589,864	1,562,256	1,611,890
Library Aide (FN 2420)	2210	124,346	136,551	140,549	138,332	129,674	129,674	129,672	132,844
Extra Duty/OT - Custodian & Ground	2230/40/50	84,876	44,504	38,500	42,590	44,665	45,818	48,436	38,000
Substitute - Custodian, Maintenance	2260	35,875	5,813	27,050	27,050	27,050	27,050	21,575	27,050
Substitute - Custodian - Non Illness	2270	6,176	20,550	15,900	15,900	14,500	14,500	2,818	14,500
Other Pay	210/2280/2290	135	55	0	0	0	0	0	0
Assistant Superintendent	2312	163,300	166,560	166,260	169,885	169,885	173,671	173,670	169,585
Vacation pay out	2312		3,711						
Supervisor (Network Manager)	2313	51,814	0	0	0	0	0	0	0
Chief Financial Officer	2315	0	0	0	0	0	0	0	0
Directors (Fac/Tech)	2316	137,403	124,368	125,929	128,748	128,748	128,748	128,748	130,375
Classified Mgmt/Facilities Coord.	2322	54,925	56,857	57,709	58,860	58,860	58,860	58,860	59,741
Other Class. Support - Summer; API	2322	1,807	2,049	0	0	0	0	0	0
Board of Trustees	2322	2,375	2,075	2,250	2,250	5,250	5,250	5,000	5,250
Computer (FN7700/2420)	2400/2490	407,650	429,556	554,528	544,186	533,102	533,102	526,578	611,055
Print Shop (FN 7550) ***	2400	148,945	153,484	156,095	156,700	156,700	156,700	156,700	156,350
Clerical - with API money	2400	0	0	0	0	0	0	0	0
Clerical - incl. Cross-training	2401/2402	1,892,656	1,905,106	1,990,312	1,972,033	1,970,643	1,968,470	1,950,097	2,029,647
DO (FN5901,3900,7200,7150,7300,7400,7600)	2401	657,971	696,875	709,617	724,389	724,389	724,389	724,279	732,285
Clerical - Extra Hire	2430/2440	14,576	4,566	14,507	14,507	15,132	17,436	3,284	10,320
Overtime - Supt. Off;Pupil Test.;BO;Data Pros.	2450	28,464	20,298	24,400	24,650	26,650	27,821	22,959	18,250
Substitute for Clerical - Illness	2460	272	0	0	0	0	0	0	0
Substitute for Clerical - Non Illness	2470	57	0	0	0	0	0	0	0
Stipend - for Classified Leader	2480	5,500	6,500	11,000	11,000	11,000	11,000	6,500	11,000
Classified Support**** DISC ,Summer,Drake Power Out	910/3/6/2/4/3/7	26,380	4,796	2,901	5,830	8,580	10,046	9,189	1,300
Classified Literacy Coach	2910	0	0	0	0	0	0	0	0
Campus Supervisor (FN 8305)	2910	260,274	410,906	427,909	424,198	424,198	424,198	417,466	427,535
Staff Ass. & Healthy St.(FN 8305 DD2 040	2910/2960	155,845	0	0	0	0	0	0	0
Textbook Inventory (FN 3910 DD2 097)	2912/20/40	7,050	1,714	0	0	0	0	0	0
Pool Cover Handlers (DD2 092)	2920	81,070	83,930	85,000	85,000	85,000	85,000	81,222	85,000
Athletics - Coach (GO 1130)	2910	318,370	339,950	330,999	331,999	340,499	351,046	340,859	330,999
Athletics - post season (GO 1130)	2920	0	0	0	0	0	0	0	0
Athletics - supervision (GO 1130)	2930	591	1,156	0	1,200	1,400	1,900	1,114	0
Athletics - O/T & substitutes (GO 1130)	2940/60/70	16,074	17,139	0	10,400	12,510	19,487	19,236	0
Vacation pay out - for Classified	2490/2980	0	0	0	0	0	0	0	0
Professional Expert, Retiree Incentive	2990	60,416	103,252	96,000	96,000	96,000	50,044	35,044	90,000
3% Tentative Salary Agreement	2990	-	-						
	Total	6,385,947	6,444,517	6,715,956	6,723,371	6,719,277	6,698,166	6,567,976	6,837,562

TAMALPAIS UNION HIGH SCHOOL DISTRICT
COMPARISON REPORT
RESTRICTED FUNDS

General Fund

J200 Budget Comparison Description	Object	2011-12 Audited Actuals	2012-13 Audited Actuals	2013-14 Adopted Budget	2013-14 First Interim	2013-14 Second Interim	2013-14 Estimated Actuals	2013-14 Unaudited Actuals	2014-15 Adopted Budget
A REVENUES									
Revenue Limit Sources	8010-8099	762,056	718,626	711,000	711,000	711,000	0	0	0
Federal Revenues	8100-8299	1,177,976	1,327,386	856,516	1,077,692	1,023,925	1,029,069	965,131	956,168
Other State Revenue	8300-8599	183,769	551,588	462,344	1,017,779	1,190,190	1,190,190	1,396,771	519,636
Other Local Revenue	8600-8799	3,398,595	3,603,277	2,068,431	2,932,616	4,899,118	5,606,053	5,119,086	1,972,444
TOTAL REVENUES		5,522,396	6,200,877	4,098,291	5,739,087	7,824,233	7,825,312	7,480,988	3,448,248
B EXPENDITURES									
Certificated Salaries	1000-1999	2,177,041	2,510,238	2,240,175	2,491,787	2,515,869	2,524,036	2,504,436	2,619,149
Classified Salaries	2000-2999	1,715,913	1,853,373	2,005,208	2,045,546	2,061,053	1,996,302	1,949,977	2,029,523
Employee Benefits	3000-3999	1,595,184	1,790,231	1,909,309	1,982,592	1,986,191	1,978,586	1,917,386	2,040,644
Books and Supplies	4000-4999	721,023	659,306	410,196	2,384,748	2,637,004	2,741,512	1,448,634	387,016
Services, Other Op. Exp.	5000-5999	2,518,250	3,375,393	2,432,371	2,700,233	3,188,266	3,803,348	3,404,725	2,857,311
Capital Outlay	6000-6999	146,511	197,016	25,000	755,050	2,193,770	2,453,693	1,770,230	22,400
Other Outgoing	7000-7299	768,451	644,668	847,790	864,231	731,040	737,171	720,582	925,865
Direct Support Costs	7300-7399	402,647	471,065	573,090	595,485	590,321	590,592	553,586	600,051
TOTAL EXPENDITURES		10,045,020	11,501,290	10,443,139	13,819,672	15,903,514	16,825,240	14,269,556	11,481,959
C Excess (Deficiency) of Revenue over Expenditure Before Other Sources/Uses		**(4,522,624)**	**(5,300,413)**	**(6,344,848)**	**(8,080,585)**	**(8,079,281)**	**(8,999,928)**	**(6,788,568)**	**(8,033,711)**
D Other Sources/Uses									
Interfund Transfers									
Transfers In - From Bond (Redhill)	8910-8929	-	-	-	-	-	-	-	-
Transfers Out - Block Grant/Deferred Maintenance	7610-7629	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	-	-	-
Contributions to Restricted Programs	8980-8999	5,158,524	5,687,540	6,544,848	6,775,627	6,774,323	7,494,970	6,969,636	8,033,711
Restricted Programs - District Paid									
TOTAL, OTHER SOURCES/USES		4,958,524	5,487,540	6,344,848	6,575,627	6,574,323	7,494,970	6,969,636	8,033,711
E Net Increase (Decrease) in FUND BALANCE		**435,900**	**187,127**	**0**	**(1,504,958)**	**(1,504,958)**	**(1,504,958)**	**181,068**	**0**

J200 Budget Comparison DESCRIPTION	Object	2011-12 Audited Actuals	2012-13 Audited Actuals	2013-14 Adopted Budget	2013-14 First Interim	2013-14 Second Interim	2013-14 Estimated Actuals	2013-14 Unaudited Actuals	2014-15 Adopted Budget
F Fund Balance, Reserves									
Beginning Balance									
As of July 1-Unaudited		881,931	1,317,831	1,504,958	1,504,958	1,504,958	1,504,958	1,504,958	1,686,026
Audit Adjustments		-	-	-	-	-	-	-	-
NET BEGINNING BALANCE		881,931	1,317,831	1,504,958	1,504,958	1,504,958	1,504,958	1,504,958	1,686,026
Fund Increase (Decrease)		435,900	187,127	-	(1,504,958)	(1,504,958)	(1,504,958)	181,068	-
Other Restatements (BASRC & SSP)									
PTSA Ending Balance from 1997/98 ***									
PTSA & Alumni carryover - 1998/99 ***									
ENDING FUND BALANCE		**1,317,831**	**1,504,958**	**1,504,958**	**-**	**-**	**-**	**1,686,026**	**1,686,026**
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 DESCRIPTION	Object	2011-12 Audited Actuals	2012-13 Audited Actuals	2013-14 Adopted Budget	2013-14 First Interim	2013-14 Second Interim	2013-14 Estimated Actuals	2013-14 Unaudited Actuals	2014-15 Adopted Budget
Revenue Limit Sources									
State Aid-Current Year	8011	0	0	0	0	0	0	0	0
State Aid-Prior Year	8019	0	0	0	0	0	0	0	0
Homeowners Exemption	8021	0	0	0	0	0	0	0	0
Other Subventions/In-Lieu Taxes	8029	0	0	0	0	0	0	0	0
Secured Roll Taxes	8041	0	0	0	0	0	0	0	0
Unsecured Taxes	8042	0	0	0	0	0	0	0	0
Prior Year Taxes	8043	0	0	0	0	0	0	0	0
Revenue Limit Transfers - Special Ed	8091	762,056	718,626	711,000	711,000	711,000	-	-	-
Property Taxes Transfers - ERAF	8097	0	0	0	0	0	0	0	0
TOTAL: Rev. Limit Sources		762,056	718,626	711,000	711,000	711,000	0	0	0
Percent of Total Income		13.80%	11.59%	17.35%	12.39%	9.09%	0.00%	0.00%	0.00%
Federal Revenues									
Title V - Innovative Programs (RE 4110)	8290	0	0	0	0	0	0	0	0
Special Ed. PL 94-142	8181	432,105	459,617	437,378	437,378	437,378	437,378	455,536	486,863
Title I (RE 3010)	8290	175,052	147,443	181,645	360,550	303,621	303,621	259,139	191,000
Title II (RE 4010/4035/4045/4047)	8290	136,607	149,282	90,239	117,470	117,793	117,793	75,105	91,600
Drug Free (RE 3710)	8290	0	0	0	0	0	0	0	0
Vocational Education (RE 3550)	8290/8699	51,174	66,837	63,490	70,112	70,112	70,112	70,002	70,110
CSR/Immigrant Ed/LEP(RE 4135/4201/4203)	8290/8287	17,531	6,839	5,000	13,418	16,257	20,456	18,961	5,000
Special Education-ARRA	8181	170,519		0	0	0	0	0	0
Fiscal Stabilization/Federal Jobs	8290	194,988	288,609	0	0	0	0	0	0
Mental Health	8182	0	208,153	78,764	78,764	78,764	78,764	82,743	111,595
Sml Learning/McAuliff/Calif Health Science Educators/Testing	8290	0	606	0	0	0	945	3,645	0
TOTAL: Federal Revenue		1,177,976	1,327,386	856,516	1,077,692	1,023,925	1,029,069	965,131	956,168
Percent of Total Income		21.33%	21.41%	20.90%	18.78%	13.09%	13.15%	12.90%	27.73%

J200 Budget Comparison DESCRIPTION	Object	2011-12 Audited Actuals	2012-13 Audited Actuals	2013-14 Adopted Budget	2013-14 First Interim	2013-14 Second Interim	2013-14 Estimated Actuals	2013-14 Unaudited Actuals	2014-15 Adopted Budget
Other State Revenues									
Basic Aid Fair Share Reduction		-	-	-	-	-	-	-	-
GATE: Gifted & Talented (RE 7140)	8311	0	0	0	0	0	0	0	0
EIA: Economic Impact Aid (RE 7091)	8311	71,898	82,296	82,301	0	0	0	0	0
Mental Health	8590	0	344,131	263,343	263,343	263,343	263,343	335,477	399,126
Core Curriculum RE: 7405/One-time Instr.Mat'l/Staff Dev RE 7186/	8590	0	0	0	637,736	785,161	785,161	785,161	0
Professional Dev Block Grant (RE 7393)	8590	0	0	0	0	0	0	0	0
Special Education/CAHSEE	8590	0	0	0	0	0	0	0	0
Library Grant (RE 6296)(RE 6292)(RE7395)	8590	0	0	0	0	0	0	0	0
Safety & Violence Prev. RE 6405	8590	0	0	0	0	0	0	0	0
Fiscal Solvency Plan (RE 7386)	8590	0	0	0	0	0	0	0	0
Prop 39 - Energy	8590	0	0	0	0	0	0	130,000	0
Ed Tech Grant (RE 7127)	8590	0	0	0	0	0	0	0	0
Instructional Materials(RE 7160/85/56/57)	8590	0	0	0	0	0	0	0	0
Ca Instructional School Garden (CISG) (RE 7026)	8590	0	0	0	0	0	0	0	0
Instructional Mat'l,Libr, & Ed Tech (RE7398)	8590	0	0	0	0	0	0	0	0
SB 1882: Staff Development (RE 7315) + c/o	8590	0	0	0	0	0	0	0	0
Tenth Grade Counseling (RE 7375/7390)	8590	0	0	0	0	0	0	0	0
Mentor (RE 7270) & Law Enforcement (RE 6315)	8590	0	0	0	0	0	0	0	0
PAR (RE 7271)	8590	0	0	0	0	0	0	0	0
Digital High School (RE 7100)	8590	0	0	0	0	0	0	0	0
School Secondary Program (RE 7370)	8590	0	0	0	0	0	0	0	0
CAHSEE Intensive Instr. & Serv (7055/7056)	8590	0	0	0	0	0	0	0	0
Readers for the Blind (RE 7810)	8590	0	0	0	0	0	0	0	0
California Arts Council (RE 9767)	8590	0	0	0	0	0	0	0	0
Supplemental School Counseling (RE 7080)	8590	0	0	0	0	0	0	0	0
Teacher Recruit & Student Support (RE 6275)	8590	0	0	0	0	0	0	0	0
Arts,Music, & PE Supply & Equipment(RE6761)	8590	0	0	0	0	0	0	0	0
Arts & Music Block Grant (RE 6760)	8590	0	0	0	0	0	0	0	0
Discretionary Block Grant-Sites (RE 7396)	8590	0	0	0	0	0	0	0	0
Discretionary Block Grant-Dist (RE 7397)	8590	0	0	0	0	0	0	0	0
Career Tech Ed Equip & Supplies (RE 6377)	8590	0	0	0	0	0	0	0	0
Lottery for Instr.Mat'l & SSP	8560/8590	111,871	125,161	116,700	116,700	141,686	141,686	146,133	120,510
TOTAL: Other State Revenue		183,769	551,588	462,344	1,017,779	1,190,190	1,190,190	1,396,771	519,636
Percent of Total Income		3.33%	8.90%	11.28%	17.73%	15.21%	15.21%	18.67%	15.07%

J200 Budget Comparison DESCRIPTION	Object	2011-12 Audited Actuals	2012-13 Audited Actuals	2013-14 Adopted Budget	2013-14 First Interim	2013-14 Second Interim	2013-14 Estimated Actuals	2013-14 Unaudited Actuals	2014-15 Adopted Budget
Other Local Revenues									
Site Institute @ Drake (RE 9763)	8699	0	0	0	0	0	0	0	0
Interest Income (categorical moneys)	8660	0	0	0	0	0	0	0	0
ROP	8677	0	0	0	0	0	0	0	0
PTSA (RE 9020)	8699	392,487	319,931	0	116,853	207,837	352,224	352,224	0
Ed Tech K-12 Voucher (Microsoft) (RE9150/55)	8699	15,214	0	0	0	0	0	0	0
Drake Virtual Tour (RE 9760)/	8699	0	6,000	0	0	0	0	0	0
Global Studies (RE 9765)	8699	20,401	295,326	0	6,000	188,966	244,751	263,574	0
Alicia Lee Memorial Fund (RE 9760)	8699	100	0	0	0	0	0	7,500	0
Tam Music (RE 9769) & Field Trips (RE 9116)	8699	0	84,648	0	0	21,950	47,225	48,400	0
Student Activies (RE 9772)	8699	290,420	263,598	0	63,774	93,831	306,722	286,025	0
Buck Institute - Tam Academy (RE 9773)	8699	11,605	15,993	0	6,910	9,171	9,171	9,171	0
Marin Cty Storm Prevention Grant (RE 9768)	8699	0	0	0	0	0	0	0	0
Foundations (RE 9030)	8699	511,461	549,822	0	33,800	192,770	423,226	428,545	0
Special Ed fr. SELPA (RE 6500)	8792/8699/8791	2,018,552	2,007,290	2,068,431	1,988,931	2,030,689	2,057,696	2,066,403	1,972,444
Other misc. grants/donations/modernization	8792/8699	138,355	60,669	-	716,348	2,153,904	2,165,038	1,657,244	-
TOTAL: Other Local Revenue		3,398,595	3,603,277	2,068,431	2,932,616	4,899,118	5,606,053	5,119,086	1,972,444
Percent of Total Income		61.54%	58.11%	50.47%	51.10%	62.61%	71.64%	68.43%	57.20%
TOTAL REVENUES		**5,522,396**	**6,200,877**	**4,098,291**	**5,739,087**	**7,824,233**	**7,825,312**	**7,480,988**	**3,448,248**

J200 Budget Comparison DESCRIPTION	Object	2011-12 Audited Actuals	2012-13 Audited Actuals	2013-14 Adopted Budget	2013-14 First Interim	2013-14 Second Interim	2013-14 Estimated Actuals	2013-14 Unaudited Actuals	2014-15 Adopted Budget
EXPENDITURES									
CERTIFICATED SALARIES	1100-1199	1,554,290	1,702,147	1,446,808	1,693,407	1,712,307	1,714,394	1,697,532	1,765,797
Certificated Pupil Support Salaries	1200-1299	488,693	671,429	674,815	667,154	672,336	678,416	675,679	721,900
Supervisors & Administrators Salaries	1300-1399	134,058	136,662	118,552	131,226	131,226	131,226	131,225	131,452
Other Certificated Salaries	1900-1999	0	0	0	0	0	0	0	0
TOTAL: Certificated Salaries		2,177,041	2,510,238	2,240,175	2,491,787	2,515,869	2,524,036	2,504,436	2,619,149
Percent of Total Expenditures		21.67%	21.83%	21.45%	18.03%	15.82%	15.00%	17.55%	22.81%
CLASSIFIED SALARIES									
Instructional Aides	2100-2199	764,733	946,248	1,070,054	1,089,046	1,095,446	1,101,814	1,095,864	1,118,781
Classified Support Salaries	2200-2299	600,701	571,812	640,874	641,038	641,538	571,865	534,747	613,026
Classified Administrators' Salaries	2300-2399	133,304	137,994	137,994	140,748	140,748	140,748	140,748	140,748
Clerical and Office Salaries	2400-2499	153,640	158,231	156,086	156,654	156,654	155,754	155,436	156,104
Other Classified Salaries	2900-2999	63,535	39,088	200	18,060	26,667	26,121	23,182	864
TOTAL: Classified Salaries		1,715,913	1,853,373	2,005,208	2,045,546	2,061,053	1,996,302	1,949,977	2,029,523
Percent of Total Expenditures		17.08%	16.11%	19.20%	14.80%	12.96%	11.86%	13.67%	17.68%
EMPLOYEE BENEFITS									
STRS - Certificated Positions	3101	172,699	196,615	188,845	214,271	216,618	216,936	211,952	240,062
STRS - Classified Positions	3102	-	7,077	-	-	-	169	214	-
PERS - Certificated Positions	3201	-	47	-	-	-	-	-	-
PERS - Classified Positions	3202	308,033	333,473	366,058	376,069	376,365	377,688	356,836	374,213
OASDI - Certificated	3301	3,154	804	-	744	744	784	879	-
OASDI - Classified	3302	103,965	109,242	122,843	127,753	128,717	128,697	118,876	124,388
Medicare - Certificated	3311	31,461	36,088	32,643	36,328	36,746	36,805	36,051	38,145
Medicare - Classified	3312	24,853	26,770	29,085	29,888	30,118	30,174	28,304	29,438
Health & Welfare - Certificated	3401/3461	298,090	345,254	368,478	391,695	390,286	378,653	378,603	418,787
Health & Welfare - Classified	3402/3462	447,050	507,313	615,966	611,815	611,815	602,119	581,506	625,354
SUI - Certificated	3501	35,084	27,557	1,134	1,265	1,285	1,288	1,256	1,326
SUI - Classified	3502	27,607	19,885	1,024	1,039	1,053	1,059	983	1,027
Workers' Comp. - Certificated	3601	24,034	38,011	36,095	40,158	40,622	40,690	40,254	29,226
Workers' Comp. - Classified	3602	18,889	27,993	32,120	32,806	33,061	33,138	31,286	22,557
Retiree Benefits-Certificated	3701/3751	42,383	47,101	45,904	47,975	47,975	64,304	64,304	67,167
Retiree Benefits-Classified	3702/3752	57,882	67,001	69,114	70,786	70,786	66,082	66,082	68,954
Car Allowance - Certificated	3921	-	-	-	-	-	-	-	-
Car Allowance - Classified	3922	-	-	-	-	-	-	-	-
TOTAL: Employee Benefits		1,595,184	1,790,231	1,909,309	1,982,592	1,986,191	1,978,586	1,917,386	2,040,644
Percent of Total Expenditures		15.88%	15.57%	18.28%	14.35%	12.49%	11.76%	13.44%	17.77%
TOTAL: SALARIES AND BENEFITS		**5,488,138**	**6,153,842**	**6,154,692**	**6,519,925**	**6,563,113**	**6,498,924**	**6,371,799**	**6,689,316**
Percent of Total Expenditures		54.64%	53.51%	58.94%	47.18%	41.27%	38.63%	44.65%	58.26%

J200 Budget Comparison DESCRIPTION	Object	2011-12 Audited Actuals	2012-13 Audited Actuals	2013-14 Adopted Budget	2013-14 First Interim	2013-14 Second Interim	2013-14 Estimated Actuals	2013-14 Unaudited Actuals	2014-15 Adopted Budget
EXPENDITURES (Cont.)									
BOOKS AND SUPPLIES									
Textbooks	4100	24,504	32,968	118,077	120,761	148,340	525,632	197,124	123,944
Books & Reference Materials	4200	39,732	33,276	1,600	10,165	20,351	26,402	23,579	0
Instructional Material & Supplies	4300	298,730	310,304	225,469	314,697	550,532	779,167	314,066	204,822
Gas, Oil & Diesel	4301	23,418	21,866	29,500	29,500	27,500	27,500	19,446	32,000
Office Supplies	4303	1,035	227	1,500	1,500	1,500	1,500	384	1,500
Periodicals & Magazine	4305	1,355	1,373	1,200	2,006	2,007	1,778	1,770	1,200
Software	4307	10,959	1,381	0	0	924	5,499	5,026	0
Classroom Supplies - In-lieu Fees	4310	0	0	0	0	0	0	0	0
Computer Supplies	4312	72,326	16,563	3,300	7,898	10,538	21,949	16,193	2,700
Transportation Tickets & Vehicle supplies	4314/4316	4,829	4,903	8,250	8,250	8,250	8,250	5,642	8,250
Carryover	4330	0	0	0	1,152,967	893,415	332,716	0	0
Non Capitalized Furniture & Equip.	4400	244,135	236,445	21,300	737,004	973,647	1,011,119	865,404	12,600
TOTAL: Books & Supplies		721,023	659,306	410,196	2,384,748	2,637,004	2,741,512	1,448,634	387,016
Percent of Total Expenditures		7.18%	5.73%	3.93%	17.26%	16.58%	16.29%	10.15%	3.37%
SERVICES & OTHER OPERATING									
Travel, Conference, In-Service	5200	148,049	68,703	81,338	105,117	105,666	141,437	109,385	78,542
Dues and Memberships	5300	1,846	1,291	800	800	2,195	2,195	1,745	800
Insurance	5400		2,888		1,000	1,084	1,833	1,840	0
Pest Control	5525	10,061	9,450	1,000	10,000	10,000	10,000	10,248	10,000
Rents, Leases, Repairs	5600	302,780	481,571	443,000	434,900	467,447	578,710	436,637	501,000
Direct Costs, Interfund/program	5700	7,386	2,000	0	796	1,753	1,963	1,963	0
Prof. Service & Outside Printing	5800	11,989	7,285	5,100	5,627	8,964	18,514	2,847	8,600
Field Trips	5819		393,015	0	11,979	220,583	306,215	300,787	0
Judgements	5825	109,037	199,500	210,000	209,600	169,600	234,438	241,674	170,000
Legal Service	5829	113,630	38,087	75,000	85,000	46,000	44,940	64,660	75,000
Consultant Contracts / MPTA	5837/39/49	542,516	702,019	176,476	383,035	439,553	709,976	633,441	157,400
NPS: Tuition,1/1 aides,interpreters	833/34/35/40	1,268,702	1,467,735	1,439,157	1,449,786	1,712,628	1,750,741	1,597,532	1,855,094
Postage and Telephone	5960 & 5970	2,254	1,849	500	2,593	2,793	2,386	1,966	875
TOTAL: Services & Op. Exp.		2,518,250	3,375,393	2,432,371	2,700,233	3,188,266	3,803,348	3,404,725	2,857,311
Percent of Total Expenditures		25.07%	29.35%	23.29%	19.54%	20.05%	22.61%	23.86%	24.89%

J200 Budget Comparison DESCRIPTION	Object	2011-12 Audited Actuals	2012-13 Audited Actuals	2013-14 Adopted Budget	2013-14 First Interim	2013-14 Second Interim	2013-14 Estimated Actuals	2013-14 Unaudited Actuals	2014-15 Adopted Budget
EXPENDITURES (Cont.)									
CAPITAL OUTLAY									
Sites & Improvement of sites	6100								
Buildings & Improvement of Bldgs.	6200	985	47,209	0	712,050	2,149,580	2,161,092	1,608,211	0
Furniture & Equipment	6400	145,526	96,785	0	18,000	24,026	126,313	136,540	7,400
Equipment Replacement	6500	0	53,022	25,000	25,000	20,164	166,288	25,479	15,000
TOTAL: Capital Outlay		146,511	197,016	25,000	755,050	2,193,770	2,453,693	1,770,230	22,400
Percent of Total Expenditures		1.46%	1.71%	0.24%	5.46%	13.79%	14.58%	12.41%	0.20%
OTHER OUTGO									
State Special Schools	7130	(2,181)	-	-	-	-	-	-	-
Special Ed. Excess Costs	7142	416,700	351,027	431,455	446,401	399,401	405,532	387,119	497,940
Payment to MPTA	7143	347,471	293,641	416,335	416,335	330,144	330,144	333,463	427,925
Payment to JPA (Redhill)	7299	0	0	0	0	0	0	0	0
Pass Thru Revenue	7211	6,461	0	0	1,495	1,495	1,495	0	0
TOTAL: Other Outgo		768,451	644,668	847,790	864,231	731,040	737,171	720,582	925,865
Percent of Total Expenditures		7.65%	5.61%	8.12%	6.25%	4.60%	4.38%	5.05%	8.06%
TOTAL: Direct Support Costs	7300	402,647	471,065	573,090	595,485	590,321	590,592	553,586	600,051
Percent of Total Expenditures		4.01%	4.10%	5.49%	4.31%	3.71%	3.51%	3.88%	5.23%
TOTAL EXPENDITURES		**10,045,020**	**11,501,290**	**10,443,139**	**13,819,672**	**15,903,514**	**16,825,240**	**14,269,556**	**11,481,959**
C Excess (Deficiency) of Revenues over Expenditures Before Other Financing Sources and Uses		(4,522,624)	(5,300,413)	(6,344,848)	(8,080,585)	(8,079,281)	(8,999,928)	(6,788,568)	(8,033,711)

J200 Budget Comparison DESCRIPTION	Object	2011-12 Audited Actuals	2012-13 Audited Actuals	2013-14 Adopted Budget	2013-14 First Interim	2013-14 Second Interim	2013-14 Estimated Actuals	2013-14 Unaudited Actuals	2014-15 Adopted Budget
DETAIL OF CERTIFICATED SALARIES									
Regular Teachers - track advancement	1100								
Regular Teachers	1110	1,468,469	1,496,475	1,402,728	1,492,819	1,492,315	1,492,649	1,497,647	1,688,690
Counselors	1210								
Certificated - Other Pay	1170/1322/1930/196(	14,880	127,156	0	22,449	62,138	64,746	91,320	0
Director	1317	134,058	136,662	118,552	131,226	131,226	131,226	131,225	131,452
Teachers - extra duty	1130	52,247	50,323	36,680	142,909	120,924	120,409	79,541	57,027
Subs - illness & hourly	1120/1140/195(	5,974	7,353	4,150	16,650	16,650	16,710	13,150	3,750
Substitute Teachers - School Business	1150	12,720	10,840	3,250	8,580	10,280	9,880	5,874	4,730
Substitute Teachers - Teacher support	1250	4,120	4,282	5,000	5,000	5,000	4,800	4,296	5,000
Certificated Stipend	1160	0	10,000	0	10,000	10,000	10,000	10,000	11,600
ESL & Site Institute stipends	1160	0	0	0	0	0	0	0	0
Special Ed Home Instructors	1200	6,980	5,700	4,000	4,000	13,350	19,330	19,520	20,000
Psychologists/Counselors	1210	358,536	615,908	627,315	604,887	604,887	604,887	604,856	628,400
Special Ed stipend & other	1230	10,918	12,089	6,500	14,768	10,600	10,900	9,968	15,500
Pupil Support - extra service & stipend	1240/60/70	108,139	33,450	32,000	38,499	38,499	38,499	37,039	53,000
	Total	2,177,041	2,510,238	2,240,175	2,491,787	2,515,869	2,524,036	2,504,436	2,619,149

J200 Budget Comparison DESCRIPTION	Object	2011-12 Audited Actuals	2012-13 Audited Actuals	2013-14 Adopted Budget	2013-14 First Interim	2013-14 Second Interim	2013-14 Estimated Actuals	2013-14 Unaudited Actuals	2014-15 Adopted Budget
DETAIL OF CLASSIFIED SALARIES									
Instructional Aide	2110	741,853	914,635	1,048,554	1,067,546	1,067,186	1,066,377	1,070,732	1,093,381
Instructional Aide-Hrly,Sub,Extra Duty	2120-2170	22,880	31,613	21,500	21,500	28,260	35,437	25,132	25,400
Classified Support	2220-2270	3,485	4,013	2,200	2,700	3,200	3,200	21,504	2,200
Maintenance (FN 8110)	2210	366,251	329,488	391,020	390,683	390,683	323,683	315,795	379,044
Ground (FN 8111)	2210	230,965	238,311	247,654	247,655	247,655	244,982	197,448	231,782
Director	2316	133,304	137,994	137,994	140,748	140,748	140,748	140,748	140,748
Clerical	2400	0	0	0	0	0	0	0	0
Clerical - Voc Ed (RE 3550)	2240	0	0	0	0	0	0	0	0
Clerical	2401	152,594	157,610	154,686	155,254	155,254	155,254	155,254	154,704
Clerical	2440	0	108	200	200	200	200	182	200
BASRC, Subs, Extra Duty, Overtime	2470/80/30/50	1,046	513	1,200	1,200	1,200	300	0	1,200
Classified Support -Other	2910	14,776	29,822	0	15,240	15,240	15,240	15,015	0
Classified Support - Title I ,Small Learning,Summer School	2910	40,590	0	0	0	0	0	0	0
Other Classified - hourly & Extra duty	2920/2930	766	2,291	200	200	3,447	2,801	1,544	864
Other Class. - O/T & stipend	2940/2970	7,403	6,975	0	2,620	7,980	8,080	6,623	0
Vacation Buy out - Title I	2980	0	0	0	0	0	0	0	0
	Total	1,715,913	1,853,373	2,005,208	2,045,546	2,061,053	1,996,302	1,949,977	2,029,523

TAMALPAIS UNION HIGH SCHOOL DISTRICT
COMPARISON REPORT
COMBINED

General Fund

J200 Budget Comparison Description	Object	2011-12 Unaudited Actuals	2012-13 Audited Actuals	2013-14 Adopted Budget	2013-14 First Interim	2013-14 Second Interim	2013-14 Estimated Actuals	2013-14 Unaudited Actuals	2014-15 Adopted Budget
A REVENUES									
Revenue Limit Sources	8010-8099	42,866,202	44,774,716	45,125,533	46,843,725	46,854,557	46,516,418	46,834,575	49,326,254
Federal Revenues	8100-8299	1,177,976	1,327,386	856,516	1,077,692	1,023,925	1,029,069	965,131	956,168
Other State Revenue	8300-8599	1,233,562	1,500,338	2,571,294	1,779,441	1,979,256	1,979,256	2,183,170	1,252,878
Other Local Revenue	8600-8799	13,121,601	13,158,619	11,837,647	12,816,707	14,726,901	15,520,587	15,060,335	11,860,427
TOTAL REVENUES		58,399,341	60,761,059	60,390,990	62,517,565	64,584,639	65,045,330	65,043,211	63,395,727
B EXPENDITURES									
Certificated Salaries	1000-1999	25,593,144	26,716,487	27,758,106	27,333,833	27,478,440	27,990,129	27,831,725	30,312,480
Classified Salaries	2000-2999	8,101,860	8,297,890	8,721,164	8,768,917	8,780,330	8,694,468	8,517,953	8,867,085
Employee Benefits	3000-3999	11,795,696	12,257,032	13,034,388	12,847,655	12,810,373	12,861,629	12,689,984	13,609,878
Books and Supplies	4000-4999	2,573,305	2,315,517	2,760,137	5,154,415	5,458,565	5,083,015	3,380,519	2,295,402
Services, Other Op. Exp.	5000-5999	6,953,398	7,623,305	6,727,173	7,415,978	7,852,531	8,657,319	8,100,249	7,774,885
Capital Outlay	6000-6999	228,283	303,830	108,000	879,613	2,323,570	2,551,853	2,004,669	68,400
Other Outgoing	7000-7299	793,038	644,668	847,790	864,231	731,040	737,171	720,582	925,865
Direct Support Costs	7300-7399	(51,103)	(51,325)	(52,231)	(52,231)	(52,231)	(52,231)	(50,706)	(45,054)
TOTAL EXPENDITURES		55,987,621	58,107,404	59,904,527	63,212,411	65,382,618	66,523,353	63,194,975	63,808,941
C Excess (Deficiency) of Revenue over Expenditure Before Other Sources/Uses		**2,411,720**	**2,653,655**	**486,463**	**(694,846)**	**(797,979)**	**(1,478,023)**	**1,848,236**	**(413,214)**
D Other Sources/Uses									
Interfund Transfers									
Transfers In - Comm.Ed.	8910-8929	19,500	0	0	0	0	0	0	0
Transfers In - Special Reserve	8910-8929	0	0	0	0	0	0	0	200,000
Transfers In - Bond (Redhill)	8910-8929	0	0	0	0	0	0	0	0
Transfers In - Self Insurance Fund	8910-8929	0	0	0	0	0	0	0	0
Sources-Capital Lease	8930-8979	0	0	0	0	0	0	0	0
Transfers Out - Food Svs/Def Maint/Comm Ed	7610-7629	(871,707)	(891,550)	(924,693)	(1,106,615)	(1,106,615)	(745,714)	(873,566)	(548,622)
Contribution to Restricted Programs	8980-8999		0	0	0	0	0	0	0
Restricted Programs - District Paid		0	0	0	0	0	0	0	0
TOTAL, OTHER SOURCES/USES		(852,207)	(891,550)	(924,693)	(1,106,615)	(1,106,615)	(745,714)	(873,566)	(348,622)
E Net Increase (Decrease) in FUND BALANCE		**1,559,513**	**1,762,105**	**(438,230)**	**(1,801,461)**	**(1,904,594)**	**(2,223,737)**	**974,670**	**(761,836)**
					2,771,483	**2,771,483**	**2,771,483**		
					970,022	**866,889**	**547,746**	**974,670**	**(761,836)**

J200 Budget Comparison DESCRIPTION	Object	2011-12 Unaudited Actuals	2012-13 Audited Actuals	2013-14 Adopted Budget	2013-14 First Interim	2013-14 Second Interim	2013-14 Estimated Actuals	2013-14 Unaudited Actuals	2014-15 Adopted Budget
F Fund Balance, Reserves									
Beginning Balance									
As of July 1-Unaudited		21,750,054	23,309,567	25,071,672	25,071,672	25,071,672	25,071,672	25,071,672	26,046,342
Audit Adjustments		-	-	-	-	-	-	-	-
NET BEGINNING BALANCE		21,750,054	23,309,567	25,071,672	25,071,672	25,071,672	25,071,672	25,071,672	26,046,342
Fund Increase (Decrease)		1,559,513	1,762,105	(438,230)	(1,801,461)	(1,904,594)	(2,223,737)	974,670	(761,836)
Program Reserves (restricted for expend.)		-	-	-	-	-	-	-	-
Adjustment for Restatement									
Restricted Program Balances		0	0	0	0	0	0	0	0
PTSA Ending Balance from 1997/98		0	0	0	0	0	0	0	0
PTSA and Alumni carryover - 1998/99		0	0	0	0	0	0	0	0
ENDING FUND BALANCE		23,309,567	25,071,672	24,633,442	23,270,211	23,167,078	22,847,935	26,046,342	25,284,506
Components of Ending Balance									
Reserved Amounts									
Revolving Cash		12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000
Cash In Bank		0	0	0	0	0	0	0	0
Prepaid Expenditures		-	0	0	0	0	0	23,019	0
Designated Amounts									
For economic Uncertainties (Required by State 3%)		1,705,780	1,738,224	1,824,877	1,929,571	1,994,677	2,018,072	1,838,428	1,930,727
Designation - 08/09, 09/10, 10/11, 11/12, 12/13 Surplus to Cover Future Deficits		2,519,948	2,828,401	2,828,401	2,828,401	2,828,401	2,828,401	3,272,688	2,828,401
Designation- Parcel Tax Renewal		-	-	-	-	-	-	-	-
Designation- Economic Uncertainty- Basic Aid		16,668,216	17,721,563	19,968,164	18,500,239	18,332,000	17,989,461	18,864,866	17,314,971
Summer School 2011/12 and 2012/13									
(Ending Balance recommended by FCMAT is 8 to 10% of total expenditures)		0	0	0	0	0	0	0	0
Site Carryovers,Tier III Fund Balance		2,403,623	2,771,483	0	0	0	0	2,035,341	0
Ending Balance		(0)	0	(0)	(0)	(0)	0	(0)	3,198,407

J200 Budget Comparison DESCRIPTION	Object	2011-12 Unaudited Actuals	2012-13 Audited Actuals	2013-14 Adopted Budget	2013-14 First Interim	2013-14 Second Interim	2013-14 Estimated Actuals	2013-14 Unaudited Actuals	2014-15 Adopted Budget
Revenue Limit Sources									
State Aid-Current Year	8011	(254,501)	(222,226)	(226,712)	273,247	284,079	284,079	256,758	266,746
Education Protection Act (Prop 30)	8012				750,278	750,278	781,932	775,690	810,872
Supplemental Instruction	8311								
Rev Limit Deficit		-	-	-	-	-	-	-	-
Homeowners Exemption	8021	297,661	295,791	295,559	289,790	289,790	293,142	293,142	292,716
Other Subventions/In-Lieu Taxes	8029	-4,544	108,055	0	0	0	0	0	0
Secured Roll Taxes	8041	41,831,637	42,858,605	43,996,518	44,520,008	44,520,008	44,520,008	44,870,025	47,257,988
Unsecured Taxes	8042	940,924	941,403	1,005,143	967,592	967,592	957,843	957,844	1,018,518
Prior Year Taxes	8043	55,025	42,810	55,025	42,810	42,810	36,414	38,116	36,414
Revenue Limit Transfers - Special Ed	8091	0	0	0	0	0	-357,000	-357,000	-357,000
Property Taxes Transfers - ERAF	8097	0	0	0	0	0	0	0	0
TOTAL: Rev. Limit Sources		42,866,202	44,024,438	45,125,533	46,843,725	46,854,557	46,516,418	46,834,575	49,326,254
Percent of Total Income		73.40%	73.36%	74.72%	74.93%	72.55%	71.51%	72.01%	77.81%
Federal Revenues									
Title V Innovative Education (RE 4110)	8290	0	0	0	0	0	0	0	0
Special Ed. PL 94-142	8181	432,105	459,617	437,378	437,378	437,378	437,378	455,536	486,863
Title I (RE 3010)	8290	175,052	147,443	181,645	360,550	303,621	303,621	259,139	191,000
Title II - Improving Teacher Quality/EETT (RE 4035	8290	136,607	149,282	90,239	117,470	117,793	117,793	75,105	91,600
Drug Free (RE 3710)	8290	0	0	0	0	0	0	0	0
Vocational Education (RE 3550)	8290	51,174	66,837	63,490	70,112	70,112	70,112	70,002	70,110
CSR/Immig Ed/LEP (RE4135/4201/4203)	8290/8287	17,531	6,839	5,000	13,418	16,257	20,456	18,961	5,000
Federal (RE 4140) SFSF (3200) Jobs (3205)	8290	194,988	288,609	0	0	0	0	0	0
Mental Health	8287		208,153	78,764	78,764	78,764	78,764	82,743	111,595
Small Learning Comm. Grant/Ca Health Sciences (RE 58	8290	0	606	0	0	0	945	3,645	0
Other Federal Revenue	8290	170,519		0	0	0	0	0	0
TOTAL: Federal Revenue		1,177,976	1,327,386	856,516	1,077,692	1,023,925	1,029,069	965,131	956,168
Percent of Total Income		2.02%	2.21%	1.42%	1.72%	1.59%	1.58%	1.48%	1.51%

J200 Budget Comparison DESCRIPTION	Object	2011-12 Unaudited Actuals	2012-13 Audited Actuals	2013-14 Adopted Budget	2013-14 First Interim	2013-14 Second Interim	2013-14 Estimated Actuals	2013-14 Unaudited Actuals	2014-15 Adopted Budget
Other State Revenues									
BA Fair Share Red/HOLD HARMLESS		(2,410,639)	(1,524,555)	52,488	59,291	59,291	59,291	59,291	0
Common Core				637,736	0	0	0	0	0
Educational Protection Act				750,278	0	0	0	0	0
Adult Education Flex (RE 0214)	8590	1,520,212	1,630,122	-	-	-	-	-	-
Supplemental Instruction	8311	128,287	124,740	0	0	0	0	0	0
GATE: Gifted & Talented (RE 7140)	8311	24,872	57,768	0	0	0	0	0	0
EIA: Economic Impact Aid (RE 7091)	8311	71,898	82,296	82,301	0	0	0	0	0
Mental Health	8537		344,131	263,343	263,343	263,343	263,343	335,477	399,126
Class Size 9 - 12	8435	309,588	0	0	0	0	0	0	0
Mandated Costs Reimburse.	8550	86,921	113,879	174,088	208,011	208,011	208,011	208,011	215,100
State Lottery Revenue	8560	470,990	494,232	482,360	482,360	509,764	509,764	518,368	506,142
Library Grant (RE 6296/7395)	8590	2,501	0	0	0	0	0	0	0
Special Education/CAHSEE	8590	0	0	0	0	0	0	0	0
Safety & Violence Prev. (RE 6405)	8590	123,730	0	0	0	0	0	0	0
Fiscal Solvency Plan (RE 7386)	8590	0	0	0	0	0	0	0	0
One-time Instr.Mat'l/Staff Dev (RE 7186)	8590	0	0	0	637,736	785,161	785,161	785,161	0
One-time Site Block Grant (RE 0041)	8590	0	0	0	0	0	0	0	0
Professional Dev Block Grant (RE 7393)	8590	187,965	0	0	0	0	0	0	0
Digital HS - Maintenance - RE 7101	8590	0	0	0	0	0	0	130,000	0
Ed Tech Grant (RE 7127)	8590	0	0	0	0	0	0	0	0
Instructional Materials (RE 7160/85/56/57)	8590	214,451	0	0	0	0	0	0	0
Inst'l Mat'l , Core/ One Time (RE7180/7398)	8590	0	0	0	0	0	0	0	0
Ca Instructional School Garden (CISG) (RE 7026)	8590	0	0	0	0	0	0	0	0
Math & Reading Professional Dev (RE 0229)	8590	11,023	0	0	0	0	0	0	0
Tenth Grade Counseling (RE 7375/7390)	8590	23,614	0	0	0	0	0	0	0
Mentor Teacher Program (RE 7270)	8590	0	0	0	0	0	0	0	0
PAR (RE 7271)	8590	19,098	0	0	0	0	0	0	0
MTN / Martin Luther King/MPTA	8590	0	0	0	0	0	0	0	0
STAR Test/HS Exit Exam (RE 7055/0000/0217)	8590	61,237	50,571	12,000	12,000	12,000	12,000	729	12,000
School Secondary Program (RE 7370)	8590	0	0	0	0	0	0	0	0
CAHSEE Intensive Instr. & Serv (7055/7056)	8590	0	0	0	0	0	0	0	0
Readers for the Blind (RE 7810)	8590	0	0	0	0	0	0	0	0
California Arts Council (RE 9767)	8590	0	0	0	0	0	0	0	0
Staff Development Buy Back (03-0015)	8590	0	0	0	0	0	0	0	0
Supplemental School Counseling (RE7088)	8590	221,458	0	0	0	0	0	0	0
Teacher Recruit & Student Support	8590	0	0	0	0	0	0	0	0
Arts,Music, & PE Supply & Equipment	8590	0	0	0	0	0	0	0	0
Arts & Music Block Grant (RE 6760)	8590	54,485	1,993	0	0	0	0	0	0
Discretionary Block Grant-Sites (RE 7396)	8590	0	0	0	0	0	0	0	0
Discretionary Block Grant-Dist (RE 7397)	8590	0	0	0	0	0	0	0	0
Career Tech Ed Equip & Supplies (RE 6377)	8590	0	0	0	0	0	0	0	0
Lottery for Instr.Mat'l & SSP (RE 6300)	8560/8590	111,871	125,161	116,700	116,700	141,686	141,686	146,133	120,510
TOTAL: Other State Revenue		1,233,562	1,500,338	2,571,294	1,779,441	1,979,256	1,979,256	2,183,170	1,252,878
Percent of Total Income		2.11%	2.50%	4.26%	2.85%	3.06%	3.04%	3.36%	1.98%

J200 Budget Comparison DESCRIPTION	Object	2011-12 Unaudited Actuals	2012-13 Audited Actuals	2013-14 Adopted Budget	2013-14 First Interim	2013-14 Second Interim	2013-14 Estimated Actuals	2013-14 Unaudited Actuals	2014-15 Adopted Budget
Other Local Revenues									
Site Institute	8699	0	0	0	0	0	0	0	0
Parcel Tax Income	8622	8,782,054	8,644,033	9,303,500	9,303,500	9,143,500	9,143,500	9,078,386	9,422,068
Other Sales	8639	687	5,533	0	0	0	0	705	0
Leases and Rentals	8650	396,570	359,526	285,439	295,258	329,109	347,262	397,268	309,455
Interest Income (incl.categorical moneys)	8660	46,155	27,986	30,000	30,000	30,000	30,000	28,331	25,000
Interagency Revenues ROP (RE 6350)	8677	101,101	101,101	48,496	48,496	48,496	48,496	48,496	52,573
Home to School (DD2 053) - Golden Gate	8689	0	0	0	0	0	9,775	9,126	0
Home to School (DD2 053) - West Marin	8699	0	0	0	0	0	0	0	0
PTSA - (RE 9020)	8699	392,487	319,931	0	116,853	207,837	352,224	352,224	0
Ed Tech K-12 Voucher (Microsoft) (RE 9150/55	8699	15,214	0	0	0	0	0	0	0
Drake Virtual Grant (RE 9760)	8699	0	6,000	0	0	0	0	0	0
Parent Service Project (RE 9762)	8699	20,401	295,326	0	6,000	188,966	244,751	263,574	0
BASRC, ETF/MTN & Martin Luther King	8699	3,716	3,692	3,781	3,781	3,781	3,781	11,281	3,887
Student Activities (RE 9772)	8699	290,420	263,598	0	63,774	93,831	306,722	286,025	0
Buck Institute -Tam Academy (RE 9773)	8699	11,605	15,993	0	6,910	9,171	9,171	9,171	0
Tam Music Donation (RE 9769)	8699	0	84,648	0	0	21,950	47,225	48,400	0
Marin Cty Storm Prevention Gt. (RE 9768)	8699	0	0	0	0	0	0	0	0
Foundations (RE 9030)	8699	511,461	549,822	0	33,800	192,770	423,226	428,545	0
Other Local Income - Athletic,Drama receipts	8699	293,937	351,394	98,000	203,056	272,897	331,720	375,156	75,000
Special Ed fr. SELPA	8792/8699	2,027,994	2,007,290	2,068,431	1,988,931	2,030,689	2,057,696	2,066,403	1,972,444
Other Grants/Donations/Modernization/E-Rate	8699	227,799	122,746	0	716,348	2,153,904	2,165,038	1,657,244	0
TOTAL: Other Local Revenue		13,121,601	13,158,619	11,837,647	12,816,707	14,726,901	15,520,587	15,060,335	11,860,427
Percent of Total Income		22.47%	21.93%	19.60%	20.50%	22.80%	23.86%	23.15%	18.71%
TOTAL REVENUES		**58,399,341**	**60,010,781**	**60,390,990**	**62,517,565**	**64,584,639**	**65,045,330**	**65,043,211**	**63,395,727**

J200 Budget Comparison DESCRIPTION	Object	2011-12 Unaudited Actuals	2012-13 Audited Actuals	2013-14 Adopted Budget	2013-14 First Interim	2013-14 Second Interim	2013-14 Estimated Actuals	2013-14 Unaudited Actuals	2014-15 Adopted Budget
EXPENDITURES									
CERTIFICATED SALARIES	1100-1199	20,917,762	21,501,183	22,576,241	22,079,645	22,151,574	22,685,567	22,574,539	24,682,876
Certificated Pupil Support Salaries	1200-1299	2,092,496	2,299,853	2,336,878	2,333,404	2,336,476	2,334,481	2,326,218	2,482,220
Supervisors & Administrators Salaries	1300-1399	2,389,697	2,573,034	2,504,691	2,581,041	2,587,458	2,587,458	2,607,047	2,814,942
Other Certificated Salaries	1900-1999	193,189	342,417	340,296	339,743	402,932	382,623	323,921	332,442
TOTAL: Certificated Salaries		25,593,144	26,716,487	27,758,106	27,333,833	27,478,440	27,990,129	27,831,725	30,312,480
Percent of Total Expenditures		45.71%	45.98%	46.34%	43.24%	42.03%	42.08%	44.04%	47.51%
CLASSIFIED SALARIES									
Instructional Aides	2100-2199	781,983	983,079	1,096,872	1,115,619	1,119,197	1,125,565	1,118,028	1,142,704
Classified Support Salaries	2200-2299	2,475,613	2,444,650	2,574,596	2,576,001	2,568,518	2,499,112	2,419,754	2,557,973
Classified Administrators' Salaries	2300-2399	544,928	493,614	490,142	500,491	503,491	507,277	507,026	505,699
Clerical and Office Salaries	2400-2499	3,309,731	3,374,616	3,616,545	3,604,119	3,594,270	3,594,672	3,545,833	3,725,011
Other Classified Salaries	2900-2999	989,605	1,001,931	943,009	972,687	994,854	967,842	927,312	935,698
TOTAL: Classified Salaries		8,101,860	8,297,890	8,721,164	8,768,917	8,780,330	8,694,468	8,517,953	8,867,085
Percent of Total Expenditures		14.47%	14.28%	14.56%	13.87%	13.43%	13.07%	13.48%	13.90%
EMPLOYEE BENEFITS									
STRS - Certificated Positions	3101	2,116,036	2,187,737	2,337,178	2,323,545	2,330,572	2,346,336	2,303,527	2,766,697
STRS - Classified Positions	3102	0	7,077	0	0	0	169	214	0
PERS - Certificated Positions	3201	0	47	0	0	0	0	0	0
PERS - Classified Positions	3202	1,363,732	1,437,929	1,546,143	1,538,721	1,533,299	1,535,858	1,475,291	1,575,727
OASDI - Certificated	3301	8,646	5,321	182	1,681	1,864	2,544	6,247	0
OASDI - Classified	3302	495,352	504,223	535,779	545,896	545,977	544,149	519,998	544,830
Medicare - Certificated	3311	365,823	384,520	401,647	396,335	398,517	406,022	400,009	439,099
Medicare - Classified	3312	117,928	120,436	126,628	127,744	127,919	127,571	123,545	128,750
Health & Welfare - Certificated	3401	3,775,725	3,943,101	4,444,770	4,343,756	4,320,889	4,218,052	4,218,341	4,510,045
Health & Welfare - Classified	3402	1,872,926	1,964,257	2,246,000	2,178,440	2,157,102	2,119,906	2,089,352	2,181,187
SUI - Certificated	3501	412,372	293,082	14,713	14,561	14,613	14,223	13,929	15,236
SUI - Classified	3502	130,386	88,988	4,718	4,761	4,781	4,670	4,276	4,419
Workers' Comp. - Certificated	3601	282,112	403,961	445,450	438,679	441,103	449,517	446,719	337,315
Workers' Comp. - Classified	3602	89,280	125,625	140,163	140,895	141,096	140,738	136,662	123,594
Retiree Benefits - Certificated	3701/51	504,878	520,840	520,894	520,904	520,904	698,191	698,191	721,219
Retiree Benefits - Classified	3702/52	260,500	269,888	270,123	271,737	271,737	253,683	253,683	261,757
	3901	0	0	0	0	0	0	0	0
Car Allowance - Certificated	3921	0	0	0	0	0	0	0	0
Car Allowance - Classified	3922	0	0	0	0	0	0	0	0
TOTAL: Employee Benefits		11,795,696	12,257,032	13,034,388	12,847,655	12,810,373	12,861,629	12,689,984	13,609,875
Percent of Total Expenditures		21.07%	21.09%	21.76%	20.32%	19.59%	19.33%	20.08%	21.33%
TOTAL: SALARIES AND BENEFITS		**45,490,700**	**47,271,409**	**49,513,658**	**48,950,405**	**49,069,143**	**49,546,226**	**49,039,662**	**52,789,440**
Percent of Total Expenditures		81.25%	81.35%	82.65%	77.44%	75.05%	74.48%	77.60%	82.73%

J200 Budget Comparison DESCRIPTION	Object	2011-12 Unaudited Actuals	2012-13 Audited Actuals	2013-14 Adopted Budget	2013-14 First Interim	2013-14 Second Interim	2013-14 Estimated Actuals	2013-14 Unaudited Actuals	2014-15 Adopted Budget
EXPENDITURES (Cont.)									
BOOKS AND SUPPLIES									
Textbooks	4100	329,623	225,482	141,577	411,497	436,314	816,356	456,813	342,444
Books & Reference Materials	4200	127,245	100,100	80,409	106,649	113,150	139,412	109,523	143,409
Instructional Material & Supplies	4300	1,340,172	1,304,385	1,264,039	1,317,537	1,624,021	1,899,151	1,250,438	1,284,394
Gas, Oil & Diesel	4301	23,418	21,866	29,500	29,500	27,500	27,500	19,446	32,000
Office Supplies	4303	3,803	1,477	6,600	6,400	5,700	5,000	1,601	6,600
Periodicals & Magazine	4305	11,050	10,369	10,027	12,092	12,044	10,147	9,294	8,000
Software	4307	50,728	5,096	116,584	44,489	42,313	31,798	12,866	122,773
Classroom Supplies - In-lieu Fees	4310	0	10,556	9,000	0	0	0	0	0
Computer Supplies	4312	132,848	112,840	82,125	67,304	64,428	69,466	64,924	51,167
Transportation Tickets & Vehicle supplies	4314/4316	5,004	4,903	8,250	8,250	17,025	17,025	14,417	8,250
Carryover	4330	0	0	0	1,408,787	1,129,958	461,184	0	0
Non Capitalized Furniture & Equip.	4400	549,414	518,443	1,012,026	1,741,910	1,986,112	1,605,976	1,441,197	296,365
TOTAL: Books & Supplies		2,573,305	2,315,517	2,760,137	5,154,415	5,458,565	5,083,015	3,380,519	2,295,402
Percent of Total Expenditures		4.60%	3.98%	4.61%	8.15%	8.35%	7.64%	5.35%	3.60%

J200 Budget Comparison DESCRIPTION	Object	2011-12 Unaudited Actuals	2012-13 Audited Actuals	2013-14 Adopted Budget	2013-14 First Interim	2013-14 Second Interim	2013-14 Estimated Actuals	2013-14 Unaudited Actuals	2014-15 Adopted Budget
EXPENDITURES (Cont.)									
SERVICES & OTHER OPERATING									
Travel, Conference, In-Service	5200	332,185	280,832	341,108	478,535	450,192	365,197	303,070	505,882
Dues and Memberships	5300	52,867	59,683	85,824	81,130	73,480	68,101	60,232	123,106
Insurance	5400	363,250	381,194	384,150	386,801	386,884	376,939	376,489	408,382
Gas	5505	3,679	2,977	3,000	3,000	3,000	3,700	3,281	3,700
Electricity	5510	691,759	685,982	634,000	634,000	633,915	665,703	726,775	670,000
SPURR	5515	256,285	229,040	225,000	225,000	193,436	259,436	277,415	260,000
Water	5535	252,140	316,077	295,000	295,000	313,000	401,500	353,753	361,000
Sewer	5540	42,794	67,270	69,000	69,000	82,564	117,776	117,776	143,000
Disposal/Garbage removal	5550	228,926	243,536	225,000	230,000	233,000	249,600	251,509	254,000
Laundry,Pest Control,Waste Disposal	5500	75,727	73,440	91,138	100,138	98,138	92,038	83,500	85,117
Rents, Leases, Repairs	5600	455,364	609,113	693,430	683,390	708,413	770,742	611,443	754,440
Architectural,Inspection,Contracts,permits	5800	719,952	617,083	476,965	575,708	622,887	662,818	639,959	665,200
Advertising	5803	1,840	4,681	7,400	7,516	5,605	1,066	387	7,000
Audit Fees	5809	46,849	48,575	50,000	50,000	50,000	50,000	49,514	50,000
Elections	5814	96,993	0	125,000	125,000	99,183	99,183	99,183	0
Field Trips	5819	15,605	430,345	6,975	26,615	236,548	350,663	342,886	9,175
Fingerprinting	5821	10,897	9,989	10,300	10,300	10,800	16,229	11,874	13,750
Judgements - Special Ed	5825	109,037	199,500	210,000	209,600	169,600	234,438	241,674	170,000
Legal Service	5829	148,014	121,850	123,200	131,543	100,857	177,211	170,860	130,500
Outside Printing - Kinko's	5841	38,913	21,312	76,602	72,955	57,188	43,259	32,533	82,324
Personnel Agencies	5845	9,019	9,209	0	1,000	1,000	1,208	462	0
Professional Consultant Contracts	5849	1,491,355	1,551,606	939,489	1,349,079	1,383,644	1,667,116	1,530,753	1,023,590
TB Testing/ X-rays	5851	2,612	6,000	9,000	9,000	9,000	9,000	7,570	11,000
Unused School Site Payment	5853	-	-	-	-	-	-	-	-
NPS/NPA - Tuition,1/1 aides,interpreters	5833/5835	1,268,702	1,467,735	1,439,157	1,449,786	1,712,628	1,750,741	1,597,532	1,855,094
Cell Phones	5920	40,895	41,117	47,700	49,000	49,000	49,000	46,919	53,000
Internet	5940	78,776	48,087	65,675	65,725	71,722	73,398	59,035	61,100
Pagers	5950	263	166	0	171	171	170	167	200
Postage	5960	44,345	38,342	35,160	39,086	38,691	36,782	36,910	14,375
Telephone	5970	74,355	58,564	57,900	57,900	57,985	64,305	66,788	59,950
TOTAL: Services & Op. Exp.		6,953,398	7,623,305	6,727,173	7,415,978	7,852,531	8,657,319	8,100,249	7,774,885
Percent of Total Expenditures		12.42%	13.12%	11.23%	11.73%	12.01%	13.01%	12.82%	12.18%

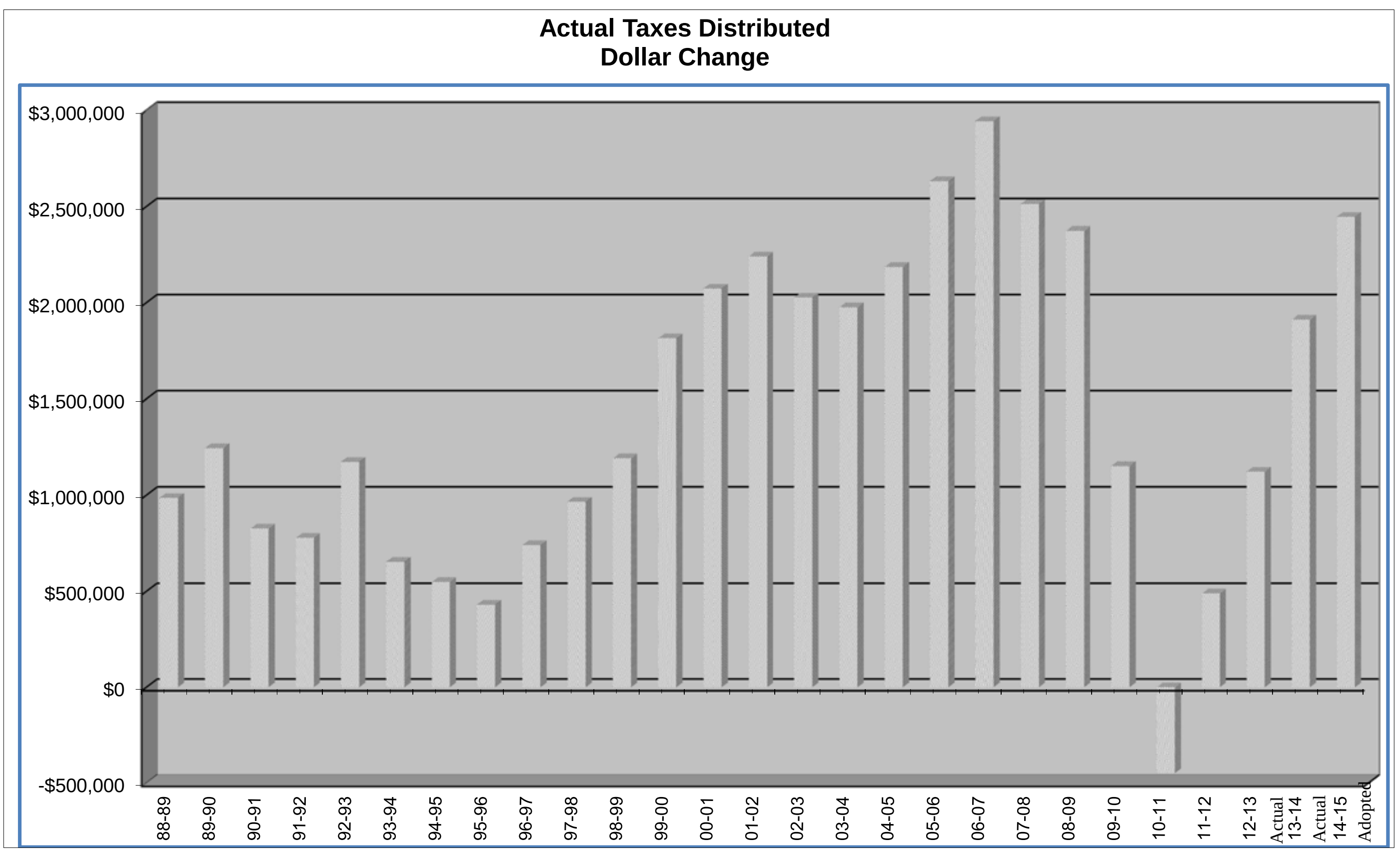
J200 Budget Comparison DESCRIPTION	Object	2011-12 Unaudited Actuals	2012-13 Audited Actuals	2013-14 Adopted Budget	2013-14 First Interim	2013-14 Second Interim	2013-14 Estimated Actuals	2013-14 Unaudited Actuals	2014-15 Adopted Budget
EXPENDITURES (Cont.)									
CAPITAL OUTLAY									
Sites & Improvement of sites	6100	0	0	0	0	0	20,093	0	0
Buildings & Improvement of Bldgs.	6200	20,366	61,884	0	736,328	2,173,858	2,185,370	1,650,267	0
Furniture & Equipment	6400	169,214	149,653	58,000	70,000	70,026	132,310	153,250	31,400
Equipment Replacement	6500	38,703	92,293	50,000	73,285	79,686	214,080	201,152	37,000
TOTAL: Capital Outlay		228,283	303,830	108,000	879,613	2,323,570	2,551,853	2,004,669	68,400
Percent of Total Expenditures		0.41%	0.52%	0.18%	1.39%	3.55%	3.84%	3.17%	0.11%
OTHER OUTGO									
Special Ed. Excess Costs	7142	416,700	351,027	431,455	446,401	399,401	405,532	387,119	497,940
State Special Schools-blind/deaf	7130	(2,181)	0	0	0	0	0	0	0
Payment to MPTA	7143	347,471	293,641	416,335	416,335	330,144	330,144	333,463	427,925
Pass Thru Revenue	7222	6,461	0	0	1,495	1,495	1,495	0	0
Other Debt Service Payment	7439	24,587	0	0	0	0	0	0	0
TOTAL: Other Outgo		793,038	644,668	847,790	864,231	731,040	737,171	720,582	925,865
Percent of Total Expenditures		1.42%	1.11%	1.42%	1.37%	1.12%	1.11%	1.14%	1.45%
TOTAL: Direct Support Costs	7300	(51,103)	(51,325)	(52,231)	(52,231)	(52,231)	(52,231)	(50,706)	(45,054)
Percent of Total Expenditures		-0.09%	-0.09%	-0.09%	-0.08%	-0.08%	-0.08%	-0.08%	-0.07%
TOTAL EXPENDITURES		**55,987,621**	**58,107,404**	**59,904,527**	**63,212,411**	**65,382,618**	**66,523,353**	**63,194,975**	**63,808,938**
C Excess (Deficiency) of Revenues over Expenditures Before Other Financing Sources and Uses		2,411,720	1,903,377	486,463	(694,846)	(797,979)	(1,478,023)	1,848,236	(413,211)

J200 Budget Comparison DESCRIPTION	Object	2011-12 Unaudited Actuals	2012-13 Audited Actuals	2013-14 Adopted Budget	2013-14 First Interim	2013-14 Second Interim	2013-14 Estimated Actuals	2013-14 Unaudited Actuals	2014-15 Adopted Budget
DETAIL OF CERTIFICATED SALARIES									
Regular Teachers - track advancement	1110	21,583	10,952	40,000	25,000	25,000	25,000	22,233	40,000
Teachers - set aside FTEs for growth	1110	0	0	0	0	0	0	0	0
Regular Teachers	1110	19,818,865	20,272,387	21,401,720	20,742,481	20,775,368	21,327,986	21,288,386	23,449,808
Regular Teachers - Curriculum Dev. & VEA	1900	0	0	0	0	0	0	0	0
Summer School Teacher (GO 1430)	1110	14,880	127,156	0	22,449	62,138	64,746	91,320	0
Home Instructors (FN 1270)	1110	150,068	167,132	138,552	157,269	157,269	157,269	153,975	158,513
Teachers - Extra Duty	1130	486,701	486,609	596,946	651,667	633,330	630,416	547,215	631,938
Substitute Teachers - illness	1140	74,101	106,495	106,250	118,750	118,750	118,810	101,290	105,850
Substitute Teachers - School Business	1150	182,953	179,114	145,325	167,755	185,345	197,966	211,132	157,619
Substitute Teachers - Teacher support	1250	5,470	4,552	5,500	5,500	5,500	5,400	4,856	5,000
5th Periods, Brown Act,Instr. Improv. Stipends	1160	302,669	285,818	266,000	325,500	325,500	294,500	290,113	270,600
Other Stipend (See details in Unrest.&Rest)	1160/1170	0	2,182	0	0	100	100	100	0
Special Ed Home Instructors	1200	6,980	5,700	4,000	4,000	13,350	19,330	19,520	20,000
Counselor (all FN 3110)	1210	1,279,157	1,336,324	1,366,986	1,366,683	1,366,683	1,366,683	1,357,647	1,453,587
Librarians' Salary (all FN 2420)	1210	297,192	281,782	283,485	284,385	284,385	284,385	284,385	274,911
Psychologists/Counselors	1210	358,536	615,908	627,315	604,887	604,887	604,887	604,856	628,400
Special Ed stipend & other	1230	29,522	21,377	10,092	18,360	14,192	14,492	17,235	38,322
Pupil Support - extra days for Counselors	1260	115,639	34,210	39,500	49,589	47,479	39,304	37,719	62,000
Principal	1311	651,754	662,346	645,244	664,701	664,701	664,701	664,700	547,850
Acting Principal	1311/1322	26,513	79,147	31,000	31,000	31,000	31,000	36,125	34,000
Assistant Principal	1312	873,267	895,016	910,858	925,887	925,887	925,887	925,882	1,167,582
Superintendent	1313	197,000	209,400	209,100	213,582	213,582	213,582	213,582	213,582
Supe Salary - Expenses/Vacation	1313	13,934	14,219	4,800	4,800	4,800	4,800	14,407	4,800
Assistant Superintendent	1315	300,600	306,600	306,000	317,311	320,728	320,728	327,432	169,586
Director - Std. Scvs.,& Spec.Ed	1317/1318	130,591	220,704	273,137	286,534	286,534	286,534	286,534	540,090
Other Certificated Supervisors	1322	61,980	48,940	6,000	6,000	9,000	9,000	7,160	6,000
Other Certificate Salaries	1910	89,640	83,490	109,096	112,172	112,172	109,621	97,651	113,682
Other Certificate Subs/Placeholders	1930/1950	52,649	62,402	89,300	88,135	97,901	94,366	72,170	76,860
Retiree Incentive & Miscellaneous	1970	50,900	196,525	141,900	139,436	192,859	178,636	154,100	141,900
	Total	25,593,144	26,716,487	27,758,106	27,333,833	27,478,440	27,990,129	27,831,725	30,312,480

J200 Budget Comparison DESCRIPTION	Object	2011-12 Unaudited Actuals	2012-13 Audited Actuals	2013-14 Adopted Budget	2013-14 First Interim	2013-14 Second Interim	2013-14 Estimated Actuals	2013-14 Unaudited Actuals	2014-15 Adopted Budget
DETAIL OF CLASSIFIED SALARIES									
Instructional Aide - Regular	2110	758,368	948,677	1,073,542	1,092,289	1,089,107	1,088,298	1,092,653	1,115,466
Instructional sub - non illness	2170	22,880	31,613	21,500	21,500	28,260	35,437	25,132	25,400
Instructional Aide - Summer (GO 1430)	2110	0	0	0	0	0	0	0	0
Instructional Aide - Hourly	2120	735	2,789	1,830	1,830	1,830	1,830	243	1,838
Health Technician (FN 3140)	2210	58,897	60,889	61,807	62,095	62,095	62,095	62,004	62,542
Delivery (FN 7540)	2210	55,479	57,122	57,941	58,246	58,246	58,246	58,246	58,121
Maintenance (FN 8110)	2210	366,251	329,488	391,020	390,683	390,683	323,683	315,795	379,044
Ground (FN 8111)	2210	230,965	238,311	247,654	247,655	247,655	244,982	197,448	231,782
Custodian (FN 8210)	2210	1,509,128	1,547,354	1,591,975	1,590,750	1,590,750	1,589,864	1,562,256	1,611,890
Library Aide (FN 2420)	2210	124,346	136,551	140,549	138,332	129,674	129,674	129,672	132,844
Other Class. Support - Summer	2210	1,807	2,049	0	0	0	0	0	0
Overtime - Custodian & Ground	2250	84,876	44,504	38,500	42,590	44,665	45,818	48,436	38,000
Substitute - Custodian	2260	35,875	5,813	27,050	27,050	27,050	27,050	21,575	27,050
Substitute - Custodian - Non Illness	2270	6,176	20,550	15,900	15,900	14,500	14,500	2,818	14,500
Other Pay - Grounds & Custodian	2290	135	55	0	0	0	0	0	0
Assistant Superintendent-Human Resources	2312	163,300	166,560	166,260	169,885	169,885	173,671	173,670	169,585
Supervisor (Network Manager)	2313	51,814	0	0	0	0	0	0	0
Chief Financial Officer	2315	0	0	0	0	0	0	0	0
Directors(Maint. & Oper. &Fiscal Services)	2316	270,707	262,362	263,923	269,496	269,496	269,496	269,496	271,123
Classified Management (incl.property acct)	2322	54,925	56,857	57,709	58,860	58,860	58,860	58,860	59,741
Board of Trustees	2322	2,375	2,075	2,250	2,250	5,250	5,250	5,000	5,250
Computer (FN7700)	2400/2490	411,135	433,569	556,728	546,886	536,302	536,302	548,082	613,255
Print Shop (FN 7550) ***	2210/2401	148,945	153,484	156,095	156,700	156,700	156,700	156,700	156,350
Clerical - with API money	2400	0	0	0	0	0	0	0	0
Clerical	2401	2,045,250	2,062,716	2,144,998	2,127,287	2,125,897	2,123,724	2,105,351	2,184,351
DO Personnel (FN3900,7150,7300,7400)	2401	657,971	696,875	709,617	724,389	724,389	724,389	724,279	732,285
Clerical - Extra Hire	2440	14,576	4,674	14,707	14,707	15,332	17,636	3,466	10,520
Overtime - Supt. Office & Pupil Testing	2450	28,464	20,298	24,400	24,650	26,650	27,821	22,959	18,250
Substitute for Clerical - illness	2460	272	0	0	0	0	0	0	0
Substitute for Clerical - non illness	2470	57	0	0	0	0	0	0	0
Stipend - for Classified Leader & BASRC	2480	6,546	7,013	12,200	12,200	12,200	11,300	6,500	12,200
Classified Support **** (DISC/Lit Coach)	2910	81,746	34,618	2,901	21,070	23,820	25,286	24,204	1,300
Campus Supervisor (FN 8305)	2910	260,274	410,906	427,909	424,198	424,198	424,198	417,466	427,535
Staff Ass. & Healthy St.(FN 8305 DD2 040)	2910	156,611	2,291	200	200	3,447	2,801	1,544	864
Textbook Inventory (FN 3910 DD2 097)	2910	7,050	1,714	0	0	0	0	0	0
Coach (GO 1130)	2910	318,370	339,950	330,999	331,999	340,499	351,046	340,859	330,999
Pool Cover Handlers	2920	81,070	83,930	85,000	85,000	85,000	85,000	81,222	85,000
Athletics - post season (GO 1130)	2920	0	0	0	0	0	0	0	0
Athletics - supervision (GO 1130)	2930	591	1,156	0	1,200	1,400	1,900	1,114	0
Other Class. - O/T & stipend	2940	7,403	6,975	0	2,620	7,980	8,080	6,623	0
Athletics - substitutes (GO 1130)	2960	16,074	17,139	0	10,400	12,510	19,487	19,236	0
Vacation payout	2980	0	0	0	0	0	0	0	0
Professional Expert	2990	67,819	110,227	96,000	98,620	103,980	58,124	41,667	90,000
3% Tentative Salary Agreement	2990	0	0	0	0	0	0	0	0
	Total	8,109,263	8,301,154	8,721,164	8,771,537	8,788,310	8,702,548	8,524,576	8,867,085

History of Property Tax Change

Fiscal Year	Actual Taxes	Increase Over Prior Year	
		$	%
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% 12-13 Actual
13-14	46,159,126	1,912,463	4.3% 13-14 Actual
14-15	48,605,636	2,446,510	5.3% 14-15 Adopted



	Objects	2012-2013 Audited Actuals	2013-2014 Adopted	2013-2014 First Interim	2013-2014 Second Interim	2013-2014 Estimated Actuals	2013-2014 Unaudited Actuals	2014-15 Adopted
Revenue:								
Special Ed Rev. Limit ADA transfer from Unrestricted	8091	718,626	711,000	711,000	711,000			0
Special Ed Rev. Limit ADA transfer to MCOE								
Reimbursement from Bolinas Stinson and Lagunitas	8699	39,757	41,380	41,380	41,380	41,380	42,146	42,303
PL94-142 Allowance - Federal money	8181	432,799	437,378	437,378	437,378	431,247	455,536	486,863
ARRA/Special Ed	8181							
Mental Health - Federal	8287	208,153	78,764	78,764	78,764	78,764	82,743	111,595
Mental Health - State	8587	344,131	263,343	263,343	263,343	263,343	335,477	399,126
Special Education California High School Exit Exam/Carryover	8590				69,568			0
Extended School Year	8699	8,225	8,225	8,225	8,225	8,225	8,225	8,225
Pre-Assessment Mental Health	8792							
Special Ed - NPS/LCI Set Aside	8792	21,245	16,483	16,483	16,946		16,946	0
Special Ed - NPA/NPS Prior yr	8329							
Low Incidence Reimbursement/Other Reimbursements		3,800	14,500	14,500	14,500	14,500	4,571	16,300
Donation					1,000	8,007	8,067	0
Special Ed - Prior Year		0	0	0	0			0
SELPA-ED Program	8792							
Special Ed - Facilities Use	8792	11,350					11,360	
Special Ed Fr. Cnty - AB602 block grant	8722/8792	1,949,730	1,987,843	1,908,343	1,948,638	1,985,584	1,975,088	1,905,616
Special Ed One-time Settlement	8792							
Total Revenue		**3,737,816**	**3,558,916**	**3,479,416**	**3,590,742**	**2,831,050**	**2,940,159**	**2,970,028**
Expenditures:								
Teachers	1110	1,338,716	1,359,170	1,454,455	1,454,455	1,472,201	1,460,956	1,670,205
Teachers/Substitutes	1140	860	6,500	7,500	7,700	7,700	3,309	7,500
Pupil Support-Psychologists	1200	621,608	631,315	608,887	618,237	624,217	624,376	648,400
Substitutes/Stipends/Extra Duty	1250/30/60	43,791	43,500	58,267	54,099	54,199	51,303	73,500
Director of Special Education/Sr & Asst. Dir. Student Services	1317	136,662	118,552	131,226	131,226	131,226	131,225	131,452
Staff Development								
Special Ed Pupil Services	1000							
Special Ed Instr. Aides/sign interpreter	2000							
Instructional Aide - Regular	2110	846,130	931,758	996,638	996,278	998,369	1,000,658	1,022,354
Instructional Aide Sub - Illness	2160	8,960	6,700	6,700	10,160	9,790	6,510	10,200
Instructional Aide Sub - Non Illness	2170	14,913	8,800	8,800	10,600	14,497	10,650	9,200
Clerical /Typewell Aide	2401	75,971	76,220	80,202	80,202	79,302	77,916	79,952
Salary Related Benefits	3000	1,293,052	1,411,458	1,466,538	1,466,784	1,465,993	1,457,994	1,557,451
Salaries & Benefits		**4,380,663**	**4,593,973**	**4,819,213**	**4,829,741**	**4,857,494**	**4,824,896**	**5,210,214**
Special Ed Supplies	4000	24,783	31,600	101,046	101,081	106,306	21,644	55,800
Legal Services	5829	37,989	75,000	75,000	36,000	34,940	60,792	75,000
Legal Judgements	5825	199,500	210,000	209,600	169,600	234,438	241,674	170,000
Special Ed Consultants	5837	0	15,000	14,350	12,002	10,000	3,075	15,000
MCOE Contract Services	5800.30	0	0	0	0			0
1:1 Aides	5840	247,175	201,050	200,509	198,109	105,109	98,891	199,500
Oth. Operating Svcs.- mileage,conference,printing	5000	166,942	129,900	134,792	142,446	238,693	213,023	155,975
Instructional Equipment	6000							
Non Public School (NPS) tuition	5833	633,330	650,000	650,000	865,949	929,722	827,837	1,000,000
Mental Health Residential	5834	391,364	342,107	338,807	391,625	418,751	395,024	403,434
Non Public Agency (NPA) & 1:1 aides	5835	176,033	233,000	233,000	209,400	196,774	178,435	233,000
Transportation - taxi cabs etc	5230	21,533	42,400	42,521	36,530	26,595	20,544	34,500
Transportation - in-lieu	5200.05	0	0	0	0			0
Transportation - contract w/MPTA	7143	293,641	416,335	416,335	330,144	330,144	333,463	497,940
Special Ed Excess Cost - Bill Back	7142	351,027	431,455	446,401	399,401	399,401	387,119	427,925
State Special Schools	7130	0	0	0	0			0
Indirect Cost	7310	447,583	545,673	545,673	545,673	545,673	521,378	573,890
Non Personnel Expenditures		**2,990,900**	**3,323,520**	**3,408,034**	**3,437,960**	**3,576,546**	**3,302,899**	**3,841,964**
Total Special Education Budget		**$ 7,371,563**	**$ 7,917,493**	**$ 8,227,247**	**$ 8,267,701**	**$ 8,434,040**	**$ 8,127,795**	**$ 9,052,178**
Contribution from the General Fund	8980	**$ (3,633,747)**	**$ (4,358,577)**	**$ (4,747,831)**	**$ (4,676,959)**	**$ (5,602,990)**	**$ (5,187,636)**	**$ (6,082,150)**

TAMALPAIS UNION HIGH SCHOOL DISTRICT
MULTI YEAR COMPARISON - ATHLETICS

	Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Actuals	2013-2014 Unaudited Actuals	2014-2015 FTE	2014-2015 Adopted Budget
Revenues:		$ 86,384	$ 82,136	$ 53,831	$ 61,739		$ 45,000
Expenditures:							
Teachers-Extra Duty/Subs	1130/50/60	$ 148,600	$ 154,243	$ 160,086	$ 167,447	1.800	$ 227,238
Other Certificated-Regular/Extra Duty	1910/30	81,239	92,300	89,700	82,880		105,501
Professional Expert	1980	18,900	18,900	18,900	18,900		18,900
Clerical Support	2401	40,199	43,913	47,517	45,597	1.125	46,591
Classified-Regular/Extra Duty/Overtime/Stipend	2250 2430/40/50 2900	338,611	337,267	359,516	363,615		330,999
Employee Benefits	3000	94,016	102,719	106,244	98,023		120,500
Salaries & Benefits		**721,565**	**749,342**	**781,963**	**776,462**	**2.925**	**849,729**
Materials & Supplies	4200 4300/15/19	169,497	219,787	193,963	156,060		167,350
Office/Computer Supplies	4303/4307/4312	3,077	0	0	0		2,700
Non Capitalized Equipment	4400	6,773	5,288	11,333	9,430		12,000
Conferences/Mileage	5200	2,838	1,361	1,465	2,932		6,050
Dues & Memberships	5300	5,761	9,433	6,147	1,119		24,150
Equipment & Other Rental/Lease/Repair	5600	10,664	10,272	19,138	27,134		36,000
Printing/Copier/Postage	5700/5960	1,273	1,683	1,110	709		0
Field Trips	5819	1,441	528	1,076	4,375		1,875
Other Fees (Transportation)	5839	150,615	167,877	123,577	111,718		144,000
Professional Consulting Services	5840/41/49	67,924	68,631	124,039	148,192		108,810
Cell Phones/Communications	5920/5930	9	93	0	0		0
Equipment	6400/6500		5,791	1,875	28,308		18,000
Non Personnel Expenditures		**419,872**	**490,744**	**483,723**	**489,977**		**520,935**
Total Athletic Budget		**$ 1,141,437**	**$ 1,240,086**	**$ 1,265,686**	**$ 1,266,439**	**2.925**	**$ 1,370,664**

TAMALPAIS UNION HIGH SCHOOL DISTRICT
MULTI YEAR COMPARISON - DISTRICT MAINTENANCE & OPERATIONS

	Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Actuals	2013-2014 Unaudited Actuals	2014-2015 FTE	2014-2015 Adopted Budget
Revenues:							
Rental Income (Fields)	8650	$ 4,514	$ 5,484				$ -
Reimbursements from Modernization							
Expenditures:							
Classified Support	2210	$ 709,964	$ 735,674	$ 703,598	$ 647,872	11.50	$ 751,572
Extra Duty/Overtime	2230/50	39,075	34,299	6,698	31,065		1,000
Director	2316	131,539	133,304	137,994	140,748	1.00	140,748
Clerical Salaries	2401	73,770	73,970	76,049	77,652	1.00	77,352
Clerical Overtime	2450	5,823	0	0	0		0
Employee Benefits	3000	477,237	490,663	479,863	453,497		498,183
Salaries & Benefits		**1,437,408**	**1,467,910**	**1,404,202**	**1,350,834**	**13.50**	**1,468,855**
Materials & Supplies/Carryover	4300/4330	358,784	371,875	370,943	342,069		367,500
Gas, Oil & Diesel	4301	20,620	23,418	21,866	19,446		32,000
Office Supplies	4303/19	957	1,399	1,009	1,255		2,300
Registration & Vehicle Supplies	4316	7,892	4,829	4,903	5,642		8,250
Non Capitalized Furniture & Equipment	4400	5,565	12,388	4,759	31,885		13,000
Conferences/Mileage/Staff Dev	5200	2,350	784	1,236	1,738		7,100
Dues & Memberships	5300	532	532	532	542		600
Gas	5505	3,694	3,679	2,977	3,281		3,700
Electricity	5510	18,731	18,462	18,938	21,934		19,000
Laundry/Cleaning	5520	96,214	54,916	52,193	54,982		55,000
Pest Control	5525	10,444	10,061	9,450	10,248		10,000
Waste Disposal	5530	16,225	10,750	11,797	18,270		20,000
Water	5535	1,944	0	0	0		0
Disposal/Garbage Removal	5550	0	18,562	13,178	17,906		17,000
Rentals, Leases & Repairs	5600/05/10/12	101,410	102,072	77,960	71,942		94,000
Maintenance Contracts-Buildings & Grounds	5615	231,726	166,806	356,155	254,792		285,000
Maintenance Contracts-Equipment/Other Leases	5620/5625	116,391	110,010	89,704	128,272		239,500
Printing/Copier Charges	5723/66/5841	39	27	1,656	0		0
Inspections	5823	2,075	2,500	2,325	800		2,500
Legal Services/Other Fees	5829/39	6,966	9,600	8,778	6,812		1,100
Other Contract Services	5840	30,716	18,254	2,762	61,963		15,000
Permits	5842	1,623	1,921	0	1,629		0
Professional Consulting	5849/55	21,094	8,664	8,429	7,465		6,300
Cell Phones/Pagers/Postage	5920/60	30,114	40,846	41,117	47,134		53,300
Telephone	5970	376	194	103	207		150
Buildings & Improvement to Buildings	6200	0	0	3,110	0		0
Equipment	6400	0	24,860	6,537	0		0
Other Equipment	6450	19,815	11,879	6,035	0		0
Equipment Replacement	6500	0	0	20,223	170,731		15,000
Non Personnel Expenditures		**1,106,297**	**1,029,288**	**1,138,675**	**1,280,945**		**1,267,300**
Interfund Transfer	7615	200,000	200,000	200,000	357,000		357,000
Interfund Transfer		**200,000**	**200,000**	**200,000**	**357,000**		**357,000**
Total Maintenance & Operations		**$ 2,743,705**	**$ 2,697,198**	**$ 2,742,877**	**$ 2,988,779**	**13.50**	**$ 3,093,155**

TAMALPAIS UNION HIGH SCHOOL DISTRICT
MULTI YEAR COMPARISON - DISTRICT FACILITIES

	Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Actuals	2013-2014 Unaudited Actuals	2014-2015 FTE	2014-2015 Adopted Budget
Revenues:							
Rental Income (Fields)		$ 264,985	$ 276,242	$ 262,908	$ 288,577		$ 300,000
Total Revenue		**$ 264,985**	**$ 276,242**	**$ 262,908**	**$ 288,577**		**$ 300,000**
Expenditures:							
Classified Support	2200	$ 9,566	$ 10,783	$ 12,913	$ 11,225		$ 11,000
Director	2322	85,666	54,925	56,857	58,860	0.50	59,741
Clerical Salaries	2400	5,536	30,296	32,728	34,476	0.50	35,419
Other Classified	2900	80,740	81,070	83,930	81,222		85,000
Employee Benefits	3000	45,048	48,962	51,305	52,956		49,149
Salaries & Benefits		**226,556**	**226,036**	**237,733**	**238,739**	**1.00**	**240,309**
Materials & Supplies/Carryover	4300/4330	88	736	328	2,210		4,000
Non Capitalized Equipment	4400	3,543	0	807	0		0
Conferences/Mileage	5200	8,141	9,137	9,829	7,553		10,500
Equipment Repair	5610	0	0	684	0		500
Employment Costs/Other Fees	5815/39/40	0	228	1,605	0		0
Equipment Replacement	6500				500		
Non Personnel Expenditures		**11,772**	**10,101**	**13,253**	**10,263**		**15,000**
Total Expenditures		**$ 238,328**	**$ 236,137**	**$ 250,986**	**$ 249,002**		**$ 255,309**
Net Income		**$ 26,657**	**$ 40,105**	**$ 11,922**	**$ 39,575**	**1.00**	**$ 44,691**

TAMALPAIS UNION HIGH SCHOOL DISTRICT
DISTRICT WIDE TECHNOLOGY
INSTRUCTIONAL AND ADMINSTRATIVE

	Object	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Actuals	2013-2014 Unaudited Actuals	2014-2015 FTE	2014-2015 Adopted Budget
Expenditures:							
Senior Director & Director	1317/2316	$ 145,835	$ 189,762	$ 264,125	$ 275,366	2.00	$ 278,832
Ed Tech Coach	1910				$ 18,671	0.20	$ 20,181
Supervisor	2313	$ 110,264	$ 51,814	$ -	$ -		$ -
Educational Technicians/Administrative Techs/Clerical	2400/2401	632,999	657,312	686,577	807,603	11.50	895,168
Extra Duty/Overtime	2430/40/50 2240/2930	5,790	9,049	8,324	744		7,500
Clerical: Extra Duty/OT/Sub (**E-School**)	2430/50/70						
Certificated Extra Duty/Stipends	1322	39,878	61,980	48,940	7,160		6,000
Other Certificated	1900			3,280	18,220		25,000
Other Certificated (**E-School**)	1900	36,992	-	-	-		-
Employee Benefits	3000	420,330	428,712	445,918	495,922		521,878
Salaries & Benefits		**1,392,088**	**1,398,629**	**1,457,164**	**1,623,686**	**13.70**	**1,754,559**
Computer Software/Supplies	4200/4300	121,357	83,514	84,717	64,520		153,901
Non Capitalized Equipment	4400	168,371	195,323	237,144	334,892		243,924
Staff Development/Mileage/Conferences	5210/30/40	16,514	29,964	13,941	13,594		34,000
Dues & Memberships	5300	1,239	1,339	770	200		1,400
Equipment Repair	5610	884	90	698	870		-
Maintenance Contracts	5620	36,268	2,985	-	38,326		71,000
Copier Charges	5700	-	340	-	30		-
Fees	5829/5839	1,675	14,733	766	-		-
Other Contract Services	5840	293,442	335,446	283,859	296,027		404,800
Professional Consulting Services	5849	29,848	34,408	33,748	12,428		49,500
Cell Phone	5920	-	-	-	-		-
Internet	5940	33,421	46,291	17,818	36,620		55,000
Postage	5960	55	415	291	353		100
Computer/Printers/Other Equipment	6400/50/52	14,972	-	52,868	5,979		6,000
Computer/Printer Replacement	6500	18,067	21,469	-	-		22,000
Non Personnel Expenditures		**736,113**	**766,317**	**726,620**	**803,839**		**1,041,625**
Student Information System (**E-School**)		-	-	-	-		-
Technology Districtwide		50,000	50,000	50,000	50,000		50,000
Fund 40		**50,000**	**50,000**	**50,000**	**50,000**	**-**	**50,000**
Total Technology Budget (Fund 03 and Fund 40)		**$ 2,178,201**	**$ 2,214,946**	**$ 2,233,784**	**$ 2,477,525**	**13.70**	**$ 2,846,184**

TAMALPAIS UNION HIGH SCHOOL DISTRICT
ADULT ED/COMMUNITY ED MULTI YEAR COMPARISON
2009/10 TO 2012/13 ACTUALS
2013/14 ESTIMATED ACTUALS, UNAUDITED ACTUALS, 2014/15 ADOPTED

ADULT ED & COMMUNITY EDUCATION COMBINED - FUND 11

J202 Budget Comparison Description	Object	2009/10 Audited Actuals	2010/11 Audited Actuals	2011/12 Audited Actuals	2012/13 Audited Actuals	2013/14 Estimated Actuals	2013/14 Unaudited Actuals	2014/15 Adopted Budget
A REVENUES								
Revenue Limit Sources	8010-8099	0	0	0	0	0	0	0
Federal Revenue	8100-8299	84,355	68,937	60,348	90,297	78,901	78,901	0
Other State Revenue	8300-8599	1,640,144	86,946	122,492	115,301	103,796	111,026	105,144
Other Local Revenue	8600-8799	898,385	741,594	754,333	771,397	735,229	797,615	630,400
TOTAL REVENUES		2,622,884	897,477	937,173	976,995	917,926	987,542	735,544
B EXPENDITURES								
Certificated Salaries	1000-1999	506,441	286,296	253,874	257,106	272,106	264,501	194,463
Classified Salaries	2000-2999	808,227	667,169	635,994	669,851	653,287	676,881	570,210
Employee Benefits	3000-3999	296,776	259,909	251,443	253,894	228,064	231,510	220,420
Books and Supplies	4000-4999	88,537	28,177	35,788	35,518	41,710	33,018	27,200
Services, Other Op. Exp.	5000-5999	761,309	143,417	162,712	157,065	166,519	140,650	114,060
Capital Outlay	6000-6999	11,341	0	0	0	0	0	0
Other Outgoing	7000-7299	0	0	0	0	0	0	0
Direct Support Costs	7300-7399	103,020	52,614	51,103	51,325	52,231	50,706	45,054
TOTAL EXPENDITURES		2,575,651	1,437,581	1,390,915	1,424,759	1,413,917	1,397,267	1,171,407
C Excess (Deficiency) of Revenue Over Expenditure Before Other Sources/Uses		**47,233**	**(540,105)**	**(453,742)**	**(447,765)**	**(495,991)**	**(409,724)**	**(435,863)**
D Other Sources/Uses								
Interfund Transfers								
Tranfers In	8910-8929	110,471	153,436	79,760	99,044	110,885	59,718	52,055
Transfer Out	7610-7629	97,723	20,400	19,500	0	0	0	0
District Loan								
TOTAL, OTHER SOURCES		12,748	133,036	60,260	99,044	110,885	59,718	52,055
E Net Increase (Decrease) in FUND BALANCE		**59,981**	**(407,069)**	**(393,483)**	**(348,720)**	**(385,106)**	**(350,006)**	**(383,808)**

J202 Budget Comparison Description	Object	2009/10 Audited Actuals	2010/11 Audited Actuals	2011/12 Audited Actuals	2012/13 Audited Actuals	2013/14 Estimated Actuals	2013/14 Unaudited Actuals	2014/15 Adopted Budget
F Fund Balance, Reserves								
Beginning Balance								
As of July 1 - Unaudited		1,890,492	1,950,474	1,543,405	1,149,922	801,202	801,202	451,196
Audit Adjustments		0	0	0	0	0	0	0
NET BEGINNING BALANCE		1,890,492	1,950,474	1,543,405	1,149,922	801,202	801,202	451,196
Fund Increase (Decrease)		59,981	(407,069)	(393,483)	(348,720)	(385,106)	(350,006)	(383,808)
Program Reserves (restrict for possible expenditures								
Restricted Program Balance								
ENDING BALANCE		**1,950,474**	**1,543,405**	**1,149,922**	**801,202**	**416,096**	**451,196**	**67,388**

TAMALPAIS UNION HIGH SCHOOL DISTRICT
ADULT ED MULTI YEAR COMPARISON
2009/10 TO 2012/13 ACTUALS
2013/14 ESTIMATED ACTUALS, UNAUDITED ACTUALS, 2014/15 ADOPTED

ADULT ED PROGRAM ONLY - FUND 11

J202 Budget Comparison Description	Object	2009/10 Audited Actuals	2010/11 Audited Actuals	2011/12 Audited Actuals	2012/13 Audited Actuals	2013/14 Estimated Actuals	2013/14 Unaudited Actuals	2014/15 Adopted Budget
A REVENUES								
Revenue Limit Sources	8010-8099	0	0	0	0	0	0	0
Federal Revenue	8100-8299	84,355	68,937	60,348	90,297	78,901	78,901	0
Other State Revenue	8300-8599	1,640,144	86,946	122,492	115,301	103,796	111,026	105,144
Other Local Revenue	8600-8799	93,454	88,298	62,002	47,057	33,400	42,931	30,400
TOTAL REVENUES		1,817,953	244,181	244,842	252,654	216,097	232,858	135,544
B EXPENDITURES								
Certificated Salaries	1000-1999	506,441	286,296	253,874	257,106	272,106	264,501	194,463
Classified Salaries	2000-2999	192,491	180,739	159,384	153,601	153,142	153,322	155,750
Employee Benefits	3000-3999	170,778	146,806	152,811	144,921	126,853	125,530	126,989
Books and Supplies	4000-4999	74,712	11,626	15,296	14,439	13,579	8,137	12,200
Services, Other Op. Exp.	5000-5999	657,064	23,028	15,187	11,940	14,480	11,991	9,975
Capital Outlay	6000-6999	11,341	0		0	0	0	0
Other Outgoing	7000-7299	0	0	0	0	0	0	0
Direct Support Costs	7300-7399	67,821	23,155	21,373	19,668	21,043	19,383	19,975
TOTAL EXPENDITURES		1,680,649	671,650	617,924	601,675	601,203	582,864	519,352
C Excess (Deficiency) of Revenue Over Expenditure Before Other Sources/Uses		**137,304**	**(427,469)**	**(373,083)**	**(349,020)**	**(385,106)**	**(350,006)**	**(383,808)**
D Other Sources/Uses								
Interfund Transfers								
Tranfers In	8910-8929	(67,990)			0	0	0	0
Transfer Out	7610-7629	0	0	0	0	0	0	0
Teeter Fund								
TOTAL, OTHER SOURCES		(67,990)	0	0	0	0	0	0
E Net Increase (Decrease) in FUND BALANCE		**69,314**	**(427,469)**	**(373,083)**	**(349,020)**	**(385,106)**	**(350,006)**	**(383,808)**

J202 Budget Comparison Description	Object	2009/10 Audited Actuals	2010/11 Audited Actuals	2011/12 Audited Actuals	2012/13 Audited Actuals	2013/14 Estimated Actuals	2013/14 Unaudited Actuals	2014/15 Adopted Budget
F Fund Balance, Reserves								
Beginning Balance								
As of July 1 - Unaudited		1,881,160	1,950,474	1,523,005	1,149,923	800,902	800,902	450,896
Audit Adjustments								
NET BEGINNING BALANCE		1,881,160	1,950,474	1,523,005	1,149,923	800,902	800,902	450,896
Fund Increase (Decrease)		69,314	(427,469)	(373,083)	(349,020)	(385,106)	(350,006)	(383,808)
Program Reserves (restrict for possible expenditures								
Restricted Program Balance								
ENDING BALANCE		**1,950,474**	**1,523,005**	**1,149,923**	**800,902**	**415,796**	**450,896**	**67,088**

TAMALPAIS UNION HIGH SCHOOL DISTRICT
COMMUNITY ED MULTI YEAR COMPARISON
2009/10 TO 2012/13 ACTUALS
2013/14 ESTIMATED ACTUALS, UNAUDITED ACTUALS, 2014/15 ADOPTED

COMMUNITY ED PROGRAM ONLY - FUND 11 (RESOURCE 9019)

J202 Budget Comparison Description	Object	2009/10 Audited Actuals	2010/11 Audited Actuals	2011/12 Audited Actuals	2012/13 Audited Actuals	2013/14 Estimated Actuals	2013/14 Unaudited Actuals	2014/15 Adopted Budget
A **REVENUES**								
Revenue Limit Sources	8010-8099	0	0	0	0	0	0	0
Federal Revenue	8100-8299	0	0	0	0	0	0	0
Other State Revenue	8300-8599	0	0	0	0	0	0	0
Other Local Revenue	8600-8799	804,932	653,295	692,331	724,340	701,829	754,685	600,000
TOTAL REVENUES		804,932	653,295	692,331	724,340	701,829	754,685	600,000
B **EXPENDITURES**								
Certificated Salaries	1000-1999	0	0	0	0	0	0	0
Classified Salaries	2000-2999	615,736	486,429	476,611	516,251	500,145	523,559	414,460
Employee Benefits	3000-3999	125,998	113,103	98,632	108,974	101,211	105,980	93,431
Books and Supplies	4000-4999	13,824	16,551	20,492	21,079	28,131	24,881	15,000
Services, Other Op. Exp.	5000-5999	104,245	120,389	147,525	145,124	152,039	128,659	104,085
Capital Outlay	6000-6999	0	0	0	0	0	0	0
Other Outgoing	7000-7299	0	0	0	0	0	0	0
Direct Support Costs	7300-7399	35,199	29,459	29,730	31,657	31,188	31,323	25,079
TOTAL EXPENDITURES		895,002	765,931	772,991	823,085	812,714	814,403	652,055
C Excess (Deficiency) of Revenue Over Expenditure Before Other Sources/Uses		**(90,071)**	**(112,636)**	**(80,660)**	**(98,744)**	**(110,885)**	**(59,718)**	**(52,055)**
D **Other Sources/Uses**								
Interfund Transfers								
Tranfers In	8910-8929	178,461	153,436	79,760	99,044	110,885	59,718	52,055
Transfer Out	7610-7629	97,723	20,400	19,500	0	0	0	0
District Loan								
TOTAL, OTHER SOURCES		80,738	133,036	60,260	99,044	110,885	59,718	52,055
E **Net Increase (Decrease) in FUND BALANCE**		**(9,333)**	**20,400**	**(20,400)**	**300**	**0**	**0**	**0**

J202 Budget Comparison Description	Object	2009/10 Audited Actuals	2010/11 Audited Actuals	2011/12 Audited Actuals	2012/13 Audited Actuals	2013/14 Estimated Actuals	2013/14 Unaudited Actuals	2014/15 Adopted Budget
F **Fund Balance, Reserves**								
Beginning Balance								
As of July 1 - Unaudited		9,333	(0)	20,400	(0)	300	300	300
Audit Adjustments								
NET BEGINNING BALANCE		9,333	(0)	20,400	(0)	300	300	300
Fund Increase (Decrease)		(9,333)	20,400	(20,400)	300	0	0	0
Program Reserves (restrict for possible expenditures								
Restricted Program Balance								
ENDING BALANCE		**(0)**	**20,400**	**(0)**	**300**	**300**	**300**	**300**

TAMALPAIS UNION HIGH SCHOOL DISTRICT
STUDENT NUTRITION SERVICES FUND MULTI YEAR COMPARISON
2009/10 TO 2012/13 ACTUALS
2013/14 ESTIMATED ACTUALS, UNAUDITED ACTUALS, 2014/15 ADOPTED

STUDENT NUTRITION SERVICES FUND - FUND 13

J202 Budget Comparison Description	Object	2009/10 Audited Actuals	2010/11 Audited Actuals	2011/12 Audited Actuals	2012/13 Audited Actuals	2013/14 Estimated Actuals	2013/14 Unaudited Actuals	2014/15 Adopted Budget
A REVENUES								
Revenue Limit Sources	8010-8099	0	0	0	0	0	0	0
Federal Revenue	8100-8299	140,403	147,472	137,418	141,896	145,000	121,291	132,000
Other State Revenue	8300-8599	12,448	13,578	12,853	11,898	12,000	9,096	9,000
Other Local Revenue	8600-8799	502,717	539,395	527,482	549,973	532,000	542,926	524,100
TOTAL REVENUES		655,568	700,445	677,753	703,767	689,000	673,312	665,100
B EXPENDITURES								
Certificated Salaries	1000-1999	0	0	0	0	0	0	0
Classified Salaries	2000-2999	477,231	488,464	495,597	499,951	509,352	497,439	518,003
Employee Benefits	3000-3999	212,511	229,002	242,360	252,207	253,812	252,848	268,158
Books and Supplies	4000-4999	288,422	283,771	267,265	265,430	282,146	276,245	287,600
Services, Other Op. Exp.	5000-5999	7,097	6,274	7,701	8,684	8,519	9,783	10,051
Capital Outlay	6000-6999	0	0	0	0	0	0	0
Other Outgoing	7000-7299	0	0	0	0	0	0	0
Direct Support Costs	7300-7399	0	0	0	0	0	0	0
TOTAL EXPENDITURES		985,261	1,007,510	1,012,923	1,026,272	1,053,829	1,036,315	1,083,812
C Excess (Deficiency) of Revenue Over Expenditure Before Other Sources/Uses		**(329,692)**	**(307,065)**	**(335,170)**	**(322,505)**	**(364,829)**	**(363,003)**	**(418,712)**
D Other Sources/Uses								
Interfund Transfers								
Tranfers In	8910-8929	344,692	307,065	321,947	322,506	364,829	368,848	401,567
Transfer Out	7610-7629	0	0	0	0	0	0	0
Teeter Fund								
TOTAL, OTHER SOURCES		344,692	307,065	321,947	322,506	364,829	368,848	401,567
E Net Increase (Decrease) in FUND BALANCE		**15,000**	**0**	**(13,223)**	**1**	**0**	**5,845**	**(17,145)**

J202 Budget Comparison Description	Object	2009/10 Audited Actuals	2010/11 Audited Actuals	2011/12 Audited Actuals	2012/13 Audited Actuals	2013/14 Estimated Actuals	2013/14 Unaudited Actuals	2014/15 Adopted Budget
F Fund Balance, Reserves								
Beginning Balance								
As of July 1 - Unaudited		24,276	39,276	39,276	26,053	26,053	26,053	31,899
Audit Adjustments		0	0	0	0	0	0	0
NET BEGINNING BALANCE		24,276	39,276	39,276	26,053	26,053	26,053	31,899
Fund Increase (Decrease)		15,000	0	(13,223)	1	0	5,845	(17,145)
Program Reserves (restrict for possible expenditures								
Restricted Program Balance								
ENDING BALANCE		**39,276**	**39,276**	**26,053**	**26,053**	**26,053**	**31,899**	**14,754**

GENERAL FUND ENCROACHMENT	**344,692**	**307,065**	**321,947**	**322,506**	**364,829**	**368,848**	**401,567**

TAMALPAIS UNION HIGH SCHOOL DISTRICT
DEFERRED MAINTENANCE FUND MULTI YEAR COMPARISON
2009/10 TO 2012/13 ACTUALS
2013/14 ESTIMATED ACTUALS, UNAUDITED ACTUALS, 2014/15 ADOPTED

DEFERRED MAINTENANCE FUND - FUND 14

J202 Budget Comparison Description	Object	2009/10 Audited Actuals	2010/11 Audited Actuals	2011/12 Audited Actuals	2012/13 Audited Actuals	2013/14 Estimated Actuals	2013/14 Unaudited Actuals	2014/15 Adopted Budget
A REVENUES								
Revenue Limit Sources	8010-8099	0	0	0	0	357,000	357,000	357,000
Federal Revenue	8100-8299	0	0	0	0	0	0	0
Other State Revenue	8300-8599	157,157	157,529	156,980	156,594	0	0	
Other Local Revenue	8600-8799	9,311	6,093	3,032	1,926	500	1,317	1,000
TOTAL REVENUES		166,468	163,622	160,012	158,520	357,500	358,317	358,000
B EXPENDITURES								
Certificated Salaries	1000-1999	0	0	0	0	0	0	0
Classified Salaries	2000-2999	0	0	0	0	0	0	0
Employee Benefits	3000-3999	0	0	0	0	0	0	0
Books and Supplies	4000-4999	0	0	0	0	0	0	0
Services, Other Op. Exp.	5000-5999	0	11,556	8,650	13,961	5,440	1,012	0
Capital Outlay	6000-6999	141,151	27,283	331,316	112,449	1,324,717	881,097	358,000
Other Outgoing	7000-7299	0	0	0	0	0	0	0
Direct Support Costs	7300-7399							
TOTAL EXPENDITURES		141,151	38,839	339,966	126,410	1,330,157	882,109	358,000
C Excess (Deficiency) of Revenue Over Expenditure Before Other Sources/Uses		**25,317**	**124,783**	**(179,954)**	**32,110**	**(972,657)**	**(523,792)**	**0**
D Other Sources/Uses								
Interfund Transfers								
Tranfers In	8910-8929	200,000	200,000	200,000	200,000	0	0	0
Transfer Out	7610-7629	0	0	0	0	0	0	0
Teeter Fund								
TOTAL, OTHER SOURCES		200,000	200,000	200,000	200,000	0	0	0
E Net Increase (Decrease) in FUND BALANCE		**225,317**	**324,783**	**20,046**	**232,110**	**(972,657)**	**(523,792)**	**0**

J202 Budget Comparison Description	Object	2009/10 Audited Actuals	2010/11 Audited Actuals	2011/12 Audited Actuals	2012/13 Audited Actuals	2013/14 Estimated Actuals	2013/14 Unaudited Actuals	2014/15 Adopted Budget
F Fund Balance, Reserves								
Beginning Balance								
As of July 1 - Unaudited		1,013,345	1,238,661	1,563,445	1,583,491	1,815,601	1,815,601	1,291,809
Audit Adjustments/Restatements		0	0	0	0	0	0	0
NET BEGINNING BALANCE		1,013,345	1,238,661	1,563,445	1,583,491	1,815,601	1,815,601	1,291,809
Fund Increase (Decrease)		225,317	324,783	20,046	232,110	(972,657)	(523,792)	0
Program Reserves (restrict for possible expenditures								
Restricted Program Balance								
ENDING BALANCE		**1,238,661**	**1,563,445**	**1,583,491**	**1,815,601**	**842,944**	**1,291,809**	**1,291,809**

TAMALPAIS UNION HIGH SCHOOL DISTRICT
SPECIAL RESERVES - NON CAPITAL OUTLAY MULTI YEAR COMPARISON
2009/10 TO 2012/13 ACTUALS
2013/14 ESTIMATED ACTUALS, UNAUDITED ACTUALS, 2014/15 ADOPTED

SPECIAL RESERVES - NON CAPITAL OUTLAY - FUND 17

J202 Budget Comparison Description	Object	2009/10 Audited Actuals	2010/11 Audited Actuals	2011/12 Audited Actuals	2012/13 Audited Actuals	2013/14 Estimated Actuals	2013/14 Unaudited Actuals	2014/15 Adopted Budget
A REVENUES								
Revenue Limit Sources	8010-8099	0	0	0	0	0	0	0
Federal Revenue	8100-8299	0	0	0	0	0	0	0
Other State Revenue	8300-8599	0	0	0	0	0	0	0
Other Local Revenue	8600-8799	2,067	1,072	1,654	1,609	1,300	1,366	0
TOTAL REVENUES		2,067	1,072	1,654	1,609	1,300	1,366	0
B EXPENDITURES								
Certificated Salaries	1000-1999	0	0	0	0	0	0	0
Classified Salaries	2000-2999	0	0	0	0	0	0	0
Employee Benefits	3000-3999	0	0	0	0	0	0	0
Books and Supplies	4000-4999	0	0	0	0	0	0	0
Services, Other Op. Exp.	5000-5999	0	0	0	0	0	0	0
Capital Outlay	6000-6999	0	0	0	0	0	0	0
Other Outgoing	7000-7299	0	0	0	0	0	0	0
Direct Support Costs	7300-7399	0	0	0	0	0	0	0
TOTAL EXPENDITURES		0	0	0	0	0	0	0
C Excess (Deficiency) of Revenue Over Expenditure Before Other Sources/Uses		**2,067**	**1,072**	**1,654**	**1,609**	**1,300**	**1,366**	**0**
D Other Sources/Uses								
Interfund Transfers								
Tranfers In	8910-8929	0	1,000,000	0	0	0	0	0
Transfer Out	7610-7629	0	0	0	0	0	0	200,000
Teeter Fund								
TOTAL, OTHER SOURCES		0	1,000,000	0	0	0	0	(200,000)
E Net Increase (Decrease) in FUND BALANCE		**2,067**	**1,001,072**	**1,654**	**1,609**	**1,300**	**1,366**	**(200,000)**

J202 Budget Comparison Description	Object	2009/10 Audited Actuals	2010/11 Audited Actuals	2011/12 Audited Actuals	2012/13 Audited Actuals	2013/14 Estimated Actuals	2013/14 Unaudited Actuals	2014/15 Adopted Budget
F Fund Balance, Reserves								
Beginning Balance								
As of July 1 - Unaudited		210,093	212,160	1,213,231	1,214,885	1,216,494	1,216,494	1,217,860
Audit Adjustments								
NET BEGINNING BALANCE		210,093	212,160	1,213,231	1,214,885	1,216,494	1,216,494	1,217,860
Fund Increase (Decrease)		2,067	1,001,072	1,654	1,609	1,300	1,366	(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		**212,160**	**1,213,231**	**1,214,885**	**1,216,494**	**1,217,794**	**1,217,860**	**1,017,860**

TAMALPAIS UNION HIGH SCHOOL DISTRICT
BOND FUND MULTI YEAR COMPARISON
2009/10 TO 2010/11 ACTUALS
2011/12 to 2013/14 UNAUDITED ACTUALS, 2013/14 ADOPTED BUDGET, ESTIMATED ACTUALS

2001 BOND FUND

J202 Budget Comparison Description	Object	2009/10 Audited Actuals	2010/11 Audited Actuals	2011/12 Unaudited Actuals	2012/13 Unaudited Actuals	2013/14 Adopted Budget	2013/14 Estimated Actuals	2013/14 Unaudited Actuals
A REVENUES								
Revenue Limit Sources	8010-8099	0	0	0	0	0	0	0
Federal Revenue	8100-8299	0	0	0	0	0	0	0
Other State Revenue	8300-8599	0	0	0	0	0	0	0
Other Local Revenue	8600-8799	62,596	27,339	12,515	467,555	2,000	2,000	2,160
TOTAL REVENUES		62,596	27,339	12,515	467,555	2,000	2,000	2,160
B EXPENDITURES								
Certificated Salaries	1000-1999	0	0	0	0	0	0	0
Classified Salaries	2000-2999	344,582	0	0	0	0	0	0
Employee Benefits	3000-3999	7,616	0	0	0	0	0	0
Books and Supplies	4000-4999	0	9,761	159,885	10,488	0	0	0
Services, Other Op. Exp.	5000-5999	284,874	187,876	0	51,215	0	125,072	62,391
Capital Outlay	6000-6999	245,673	358,052	(1,576,839)	4,672,825	2,000	2,034,989	1,796,436
Other Outgoing	7000-7299	0	0	0	0	0	0	0
Direct Support Costs	7300-7399							
TOTAL EXPENDITURES		882,744	555,689	(1,416,954)	4,734,528	2,000	2,160,061	1,858,827
C Excess (Deficiency) of Revenue Over Expenditure Before Other Sources/Uses		**(820,148)**	**(528,350)**	**1,429,469**	**(4,266,972)**	**0**	**(2,158,061)**	**(1,856,667)**
D **Other Sources/Uses**								
Interfund Transfers								
Bonds Proceeds	8951	54,521,969	0	42,006,391	0	0	0	0
Transfer Out	7610-7629	54,383,086	0	42,006,391	0	0	0	0
Teeter Fund								
TOTAL, OTHER SOURCES		138,884	0	0	0	0	0	0
E **Net Increase (Decrease) in FUND BALANCE**		**(681,264)**	**(528,350)**	**1,429,469**	**(4,266,972)**	**0**	**(2,158,061)**	**(1,856,667)**

J202 Budget Comparison Description	Object	2009/10 Audited Actuals	2010/11 Audited Actuals	2011/12 Unaudited Actuals	2012/13 Unaudited Actuals	2013/14 Adopted Budget	2013/14 Estimated Actuals	2013/14 Unaudited Actuals
F **Fund Balance, Reserves**								
Beginning Balance As of July 1 - Unaudited		6,212,690	5,531,426	5,003,076	6,432,545	2,165,573	2,165,573	2,165,573
Audit Adjustments/Restatements		0	0	0	0	0	0	0
NET BEGINNING BALANCE		6,212,690	5,531,426	5,003,076	6,432,545	2,165,573	2,165,573	2,165,573
Fund Increase (Decrease)		(681,264)	(528,350)	1,429,469	(4,266,972)	0	(2,158,061)	(1,856,667)
Program Reserves (restrict for possible expenditures								
Restricted Program Balance								
ENDING BALANCE		**5,531,426**	**5,003,076**	**6,432,545**	**2,165,573**	**2,165,573**	**7,512**	**308,906**

TAMALPAIS UNION HIGH SCHOOL DISTRICT
BOND FUND MULTI YEAR COMPARISON
2009/10 TO 2012/13 ACTUALS
2013/14 ADOPTED, ESTIMATED ACTUALS, UNAUDITED ACTUALS

2006 BOND FUND

J202 Budget Comparison Description	Object	2009/10 Audited Actuals	2010/11 Audited Actuals	2011/12 Audited Actuals	2012/13 Audited Actuals	2013/14 Adopted Budget	2013/14 Estimated Actuals	2013/14 Unaudited Actuals
A REVENUES								
Revenue Limit Sources	8010-8099							
Federal Revenue	8100-8299							
Other State Revenue	8300-8599							
Other Local Revenue	8600-8799	177,235	50,411	16,126	5,632	2,000	2,000	3,637
TOTAL REVENUES		177,235	50,411	16,126	5,632	2,000	2,000	3,637
B EXPENDITURES								
Certificated Salaries	1000-1999	0						
Classified Salaries	2000-2999	(93,275)	2,264	2,617	0	0	3,352	0
Employee Benefits	3000-3999	73,815	3,475	582	0	0	993	0
Books and Supplies	4000-4999	10,154	(18)	0	0	0	185	0
Services, Other Op. Exp.	5000-5999	(27,771)	26,513	52,006	26,163	0	266,884	28,252
Capital Outlay	6000-6999	9,680,838	2,323,985	2,695,063	1,203,470	2,000	3,836,005	1,563,288
Other Outgoing	7000-7299							
Direct Support Costs	7300-7399							
TOTAL EXPENDITURES		9,643,761	2,356,219	2,750,268	1,229,633	2,000	4,107,419	1,591,540
C Excess (Deficiency) of Revenue Over Expenditure Before Other Sources/Uses		**(9,466,526)**	**(2,305,808)**	**(2,734,142)**	**(1,224,001)**	**0**	**(4,105,419)**	**(1,587,903)**
D Other Sources/Uses								
Interfund Transfers								
Bonds Proceeds	8951	0						
Transfer Out	7610-7629	120,000						
Teeter Fund								
TOTAL, OTHER SOURCES		(120,000)	0	0	0	0	0	0
E Net Increase (Decrease) in FUND BALANCE		**(9,586,526)**	**(2,305,808)**	**(2,734,142)**	**(1,224,001)**	**0**	**(4,105,419)**	**(1,587,903)**

J202 Budget Comparison Description	Object	2009/10 Audited Actuals	2010/11 Audited Actuals	2011/12 Unaudited Actuals	2012/13 Audited Actuals	2013/14 Adopted Budget	2013/14 Estimated Actuals	2013/14 Unaudited Actuals
F Fund Balance, Reserves								
Beginning Balance								
As of July 1 - Unaudited		19,957,895	10,371,369	8,065,562	5,331,420	4,107,419	4,107,419	4,107,419
Audit Adjustments/Restatements		0	0	0	0	0	0	0
NET BEGINNING BALANCE		19,957,895	10,371,369	8,065,562	5,331,420	4,107,419	4,107,419	4,107,419
Fund Increase (Decrease)		(9,586,526)	(2,305,808)	(2,734,142)	(1,224,001)	0	(4,105,419)	(1,587,903)
Program Reserves (restrict for possible expenditures								
Restricted Program Balance								
ENDING BALANCE		**10,371,369**	**8,065,562**	**5,331,420**	**4,107,419**	**4,107,419**	**2,000**	**2,519,516**

TAMALPAIS UNION HIGH SCHOOL DISTRICT
SPECIAL RESERVE FUND MULTI YEAR COMPARISON
2009/10 TO 2012/13 ACTUALS
2013/14 ESTIMATED ACTUALS, UNAUDITED ACTUALS, 2014/15 ADOPTED

SPECIAL RESERVE CAPITAL OUTLAY - FUND 40

J202 Budget Comparison Description	Object	2009/10 Audited Actuals	2010/11 Audited Actuals	2011/12 Audited Actuals	2012/13 Audited Actuals	2013/14 Estimated Actuals	2013/14 Unaudited Actuals	2014/15 Adopted Budget
A REVENUES								
Revenue Limit Sources	8010-8099	0	0	0	0	0	0	0
Federal Revenue	8100-8299	0	0	0	0	0	0	0
Other State Revenue	8300-8599	0	0	0	0	0	0	0
Other Local Revenue	8600-8799	0	0	0	0	0	0	0
TOTAL REVENUES		0	0	0	0	0	0	0
B EXPENDITURES								
Certificated Salaries	1000-1999	0	0	0	0	0	0	0
Classified Salaries	2000-2999	0	0	0	0	0	0	0
Employee Benefits	3000-3999	0	0	0	0	0	0	0
Books and Supplies	4000-4999	20,287	5,928	27,048	7,948	65,574	38,896	58,000
Services, Other Op. Exp.	5000-5999	24,334	0	21,512	8,611	49,100	49,100	0
Capital Outlay	6000-6999	62,410	60,491	98,264	18,694	48,783	30,633	37,000
Other Outgoing	7000-7299	0	0	0	0	0	0	0
Direct Support Costs	7300-7399							
TOTAL EXPENDITURES		107,030	66,419	146,824	35,253	163,457	118,629	95,000
C Excess (Deficiency) of Revenue Over Expenditure Before Other Sources/Uses		**(107,030)**	**(66,419)**	**(146,824)**	**(35,253)**	**(163,457)**	**(118,629)**	**(95,000)**
D Other Sources/Uses								
Interfund Transfers								
Tranfers In	8910-8929	0	770,000	270,000	270,000	270,000	445,000	95,000
Transfer Out	7610-7629	0	0	0	0	0	0	0
Teeter Fund								
TOTAL, OTHER SOURCES		0	770,000	270,000	270,000	270,000	445,000	95,000
E Net Increase (Decrease) in FUND BALANCE		**(107,030)**	**703,581**	**123,176**	**234,747**	**106,543**	**326,371**	**0**

J202 Budget Comparison Description	Object	2009/10 Audited Actuals	2010/11 Audited Actuals	2011/12 Audited Actuals	2012/13 Audited Actuals	2013/14 Estimated Actuals	2013/14 Unaudited Actuals	2014/15 Adopted Budget
F Fund Balance, Reserves								
Beginning Balance								
As of July 1 - Unaudited		1,124,690	1,017,660	1,721,240	1,844,416	2,079,163	2,079,163	2,405,534
Audit Adjustments		0	0	0	0	0	0	0
NET BEGINNING BALANCE		1,124,690	1,017,660	1,721,240	1,844,416	2,079,163	2,079,163	2,405,534
Fund Increase (Decrease)		(107,030)	703,581	123,176	234,747	106,543	326,371	0
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		**1,017,660**	**1,721,240**	**1,844,416**	**2,079,163**	**2,185,706**	**2,405,534**	**2,405,534**