

APPROVE SECOND INTERIM REPORT -
POSITIVE CERTIFICATION

ACTION AGENDA
BOARD OF TRUSTEES
March 12, 2014

Approve Second Interim Report - Positive Certification

BACKGROUND

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

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

INTRODUCTION

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

Attached, please find:

- Comparison Report for the Unrestricted General Fund (**Appendix B**)
- Comparison Report for the Restricted General Fund (**Appendix B**)
- Comparison Report for the Combined General Fund (**Appendix B**)
- Multi-Year Projection for the Unrestricted General Fund with two columns that are projections of the next two fiscal years 2014/2015 and 2015/2016 (**Appendix A**)
- Supplemental – All Other Funds (**Appendix C**)
- Multi-Year Comparison – Special Education (**Appendix D**)
- Certificated Staffing Comparison 2013/2014 Adopted Budget vs. 2013/2014 Spring (**Appendix E**)
- Classified Staffing and Classified Staffing Clerical Detail – Comparison 2013/2014 Adopted Budget vs. 2013/2014 Spring (**Appendix F**)
- History of Property Tax Change (**Appendix G**)
- State Report to be submitted to MCOE (**Separate**)

UNRESTRICTED FUNDS (Appendix B)

The 2013/14 projected net increase to the Unrestricted General Fund balance is \$866,889. This includes a decrease in fund balance of \$399,636 and the carryover from 2012/13 of \$1,266,525.

The TUHSD reserve is \$23,566,714. A school district's reserve is its account to fund unforeseen events or pay for multiyear needs. In 2008/09 the Board recognized the imminent fiscal crisis that the state, country and world were facing and chose to provide for the future. This was accomplished by designating any surplus to cover future deficits. The designation is \$2.8 million.

RESTRICTED FUNDS (Appendix B)

The Restricted General Fund has been adjusted to reflect carryover from 2012/13 in the amount of \$1,504,958 of the total.

The following is a comparison of contributions in 2012/13 Actuals, 2013/14 Adopted, 2013/14 First Interim and 2013/14 Second Interim made from the Unrestricted General Fund to individual restricted programs:

Program	2012/13 Actuals	2013/14 Adopted	2013/14 1 st Interim	2013/14 2 nd Interim
Special Education	\$3,626,747	\$4,452,051	\$4,678,263	\$4,676,959
Maintenance, Operations & Grounds	2,060,793	2,092,797	2,097,364	2,097,364
Total	\$5,687,540	\$6,544,848	\$6,775,627	\$6,774,323

MULTI -YEAR PROJECTIONS (Appendix A)

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

- Increase in enrollment of 156 in 14/15 and an increase in enrollment of 283 in 15/16 are indicated by enrollment projections.
- Secured property tax revenue is assumed to increase 3% in 14/15 and 4% in 15/16.
- State revenue is projected to include only "hold harmless" amounts equal to those received in 13/14 (\$500,000).
- Lottery is budgeted per the School Services of California at \$156.00 per student.
- Parcel tax revenue is projected to increase 3% each of the following projected years.
- Interest income has been conservatively projected at \$30,000 per year.
- Teaching staff has been increased 9.0 FTE for 14/15 and 15.0 FTE for 15/16 to accommodate the increased projected enrollment.
- Step increase has been projected at 1.73% for certificated, 1.80% for classified, and 1.07% for management.
- The PERS rate has been maintained at 11.442%. The STRS rate has remain unchanged at 8.25%.
- Health and Welfare is assumed to increase 9% for each of the subsequent years.
- Books and Supplies and Operating Expenses have been adjusted upon the Consumer Price Index (CPI) of 2.2% in 14/15 and 2.4% in 15/16.
- The contribution to the restricted programs is expected to increase over the next few years as a result of reduced state funding, increased enrollment and adjustments to the Fiscal Allocation Funding per SELPA direction.

- Student Nutrition Services contribution has been projected to remain constant; Community Education's contribution has been projected to decline. Special reserve fund contributions have remained unchanged for the subsequent years.

SUPPLEMENTAL – ALL OTHER FUNDS (Appendix C)

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

Adult Education and Community Education

The Adult Education has a combination of funding and reserve to continue the program through 2014/15.

Community Education has had a drop in revenue compared to last year. Analysis is continuing in order to find the most financially beneficial combination of classes, camps, swimming and rentals.

Student Nutrition Services Fund

The Student Nutrition Services Fund budget remains unchanged. The budgeted transfer will remain at \$368,730.

Deferred Maintenance

The District is continuing to fund Deferred Maintenance with a portion of the hold harmless funding from the state. The total contribution for 2013/14 is \$357,000. The ending fund balance is projected to be \$564,298.

Bond

The Bond budgets will be discussed at the April 2, 2014 meeting. The 2001 Bond Fiscal Oversight Committee will be preparing the final report for this committee during the next few months.

Special Reserve Fund for Capital Outlay

This fund is used by the Board to transfer funds for special projects or for replacement funds.

Currently, \$270,000 is being funded, as follows:

Field Replacement \$175,000; Technology \$50,000; Furniture \$8,000; Copiers \$37,000

Self Insurance Fund

The fund is used to pay for insurance deductibles. Funding comes from a transfer from the Unrestricted General Fund.

Tamalpais Scholarship Fund – Phillip J. Planert Scholarship Fund

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

NEXT STEPS

Staff will continue to monitor the Governor's budget proposal for 2014/15 and its effect on Tamalpais Union High School District.

Recommendation

...That the Board of Trustees approves the Second Interim Report for 2013/14 with the positive certification of solvency projected for 2014/15 and 2015/16.

TAMALPAIS UNION HIGH SCHOOL DISTRICT											
2013-14 Multi-Year Projection											
		UNRESTRICTED			RESTRICTED			COMBINED			
Multi-year Projection		Budget 2013-14	Projected 2014-15	Projected 2015-16	Budget 2013-14	Projected 2014-15	Projected 2015-16	Budget 2013-14	Projected 2014-15	Projected 2015-16	
	BEGINNING BALANCE	23,566,715	23,167,079	22,551,548	1,504,958	0	(0)	25,071,673	23,167,079	22,551,548	
(+) REVENUES											
Revenue Limit Sources	8010-8099	46,143,557	47,441,600	49,306,425	711,000	711,000	711,000	46,854,557	48,152,600	50,017,425	
Federal Revenues	8100-8299	0	0	0	1,023,925	869,324	869,324	1,023,925	869,324	869,324	
State Revenues	8300-8599	789,066	728,604	748,742	1,190,190	383,963	388,758	1,979,256	1,112,567	1,137,499	
Local Revenues	8600-8799	9,827,783	9,890,078	10,182,881	4,899,118	2,265,584	2,265,584	14,726,901	12,155,662	12,448,465	
	TOTAL REVENUES	56,760,406	58,060,282	60,238,047	7,824,233	4,229,871	4,234,666	64,584,639	62,290,153	64,472,713	
(-) EXPENDITURES											
Certificated Salaries		24,962,571	26,113,813	27,685,655	2,515,869	2,395,411	2,583,786	27,478,440	28,509,225	30,269,441	
Classified Salaries		6,719,277	6,832,539	6,947,824	2,061,053	2,096,967	2,133,920	8,780,330	8,929,505	9,081,744	
Employee Benefits		10,824,182	11,720,192	12,775,388	1,986,191	2,083,079	2,217,031	12,810,373	13,803,271	14,992,419	
Books and Supplies		2,821,561	1,590,810	1,631,540	2,637,004	137,009	140,435	5,458,565	1,727,820	1,771,974	
Other Operating Expenditures		4,664,265	4,665,475	4,902,404	3,188,266	3,019,616	3,095,107	7,852,531	7,685,091	7,997,511	
Capital Outlay		129,800	132,656	135,839	2,193,770	289,274	296,506	2,323,570	421,929	432,345	
Other Outgo		(642,552)	(650,000)	(650,000)	1,321,361	1,406,844	1,791,137	678,809	756,844	1,141,137	
	TOTAL EXPENDITURES	49,479,104	50,405,485	53,428,651	15,903,514	11,428,200	12,257,921	65,382,618	61,833,685	65,686,571	
Transfers In from Other Funds	8910-8929	0	0	0	0	0	0	0	0	0	
Transfers Out to Other Funds	7610-7629	906,615	872,000	872,000	200,000	200,000	200,000	1,106,615	1,072,000	1,072,000	
Other Sources	8930-8979	0	0	0	0	0	0	0	0	0	
Other Uses	7630-7699	0	0	0	0			0	0	0	
Contributions to Restricted	8980-8999	(6,774,323)	(7,398,329)	(8,223,256)	6,774,323	7,398,329	8,223,256	0	0	0	
(+/-) Net Change in Fund Balance		(399,636)	(615,531)	(2,285,860)	(1,504,958)	(0)	0	(1,904,594)	(615,532)	(2,285,859)	
(=) ENDING BALANCE		23,167,079	22,551,548	20,265,688	0	(0)	(0)	23,167,079	22,551,548	20,265,689	
(-)	Revolving Fund Cash	12,000	12,000	12,000				12,000	12,000	12,000	
(-) Unrestricted Reserve for											
Economic Uncertainty	Reserve-State 3%	1,994,677	1,887,171	2,002,757				1,994,677	1,887,171	2,002,757	
(=) UNAPPROPRIATED Amount		21,160,402	20,652,377	18,250,931				21,160,402	20,652,377	18,250,932	

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

General Fund

J200 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 First Interim	2013-14 Second Interim
A REVENUES								
Revenue Limit Sources	8010-8099	41,306,368	41,718,734	42,104,146	44,056,090	44,414,533	46,132,725	46,143,557
Federal Revenues	8100-8299	0	0	0	0	0	0	0
Other State Revenue	8300-8599	1,492,818	1,819,162	1,049,793	948,750	2,108,950	761,662	789,066
Other Local Revenue	8600-8799	9,323,091	9,722,011	9,723,006	9,555,342	9,769,216	9,884,091	9,827,783
TOTAL REVENUES		52,122,277	53,259,907	52,876,945	54,560,182	56,292,699	56,778,478	56,760,406
B EXPENDITURES								
Certificated Salaries	1000-1999	22,384,188	22,822,447	23,416,103	24,206,249	25,517,931	24,842,046	24,962,571
Classified Salaries	2000-2999	7,131,789	6,364,656	6,385,947	6,444,517	6,715,956	6,723,371	6,719,277
Employee Benefits	3000-3999	9,485,224	9,716,325	10,200,512	10,466,801	11,125,079	10,865,063	10,824,182
Books and Supplies	4000-4999	2,097,321	1,713,953	1,852,282	1,656,211	2,349,941	2,769,667	2,821,561
Services, Other Op. Exp.	5000-5999	4,134,884	4,161,573	4,435,148	4,247,912	4,294,802	4,715,745	4,664,265
Capital Outlay	6000-6999	65,384	38,040	81,772	106,814	83,000	124,563	129,800
Other Outgoing	7100-7499	51,083	24,587	24,587	0	0	0	0
Direct Support Costs	7300-7399	(486,986)	(597,811)	(453,750)	(522,390)	(625,321)	(647,716)	(642,552)
TOTAL EXPENDITURES		44,862,887	44,243,770	45,942,601	46,606,114	49,461,388	49,392,739	49,479,104
C Excess (Deficiency) of Revenue over Expenditure Before Other Sources/Uses		7,259,390	9,016,138	6,934,344	7,954,068	6,831,311	7,385,739	7,281,302
D Other Sources/Uses								
Interfund Transfers								
Transfers In - Comm.Ed.	8910-8929	77,323	20,400	19,500	0	0	0	0
Transfers In - ETF	8910-8929							
Transfers In - Self Insurance Fund	8910-8929							
Transfers Out - Food Service	7610-7629	(349,800)	(307,065)	(321,947)	(322,506)	(343,808)	(368,730)	(368,730)
Transfer Out - Special Reserve-Capital		-	(1,770,000)	(270,000)	(270,000)	(270,000)	(270,000)	(270,000)
Transfer Out - Special Reserve-Non Capital		-	-	-	-	-	-	-
Transfers Out - Deferred Maintenance		-	-	-	-	-	(157,000)	(157,000)
Transfer Out - Comm. Ed.		(86,964)	(153,436)	(79,760)	(99,044)	(110,885)	(110,885)	(110,885)
Sources-Capital Lease	8930-8979	-	-	-	-	-	-	-
Contribution to Restricted Programs	8980-8999	(4,980,078)	(5,426,190)	(5,158,524)	(5,687,540)	(6,544,848)	(6,775,627)	(6,774,323)
TOTAL, OTHER SOURCES/USES		(5,339,519)	(7,636,291)	(5,810,731)	(6,379,090)	(7,269,541)	(7,682,242)	(7,680,938)
E Net Increase (Decrease) in FUND BALANCE		1,919,871	1,379,847	1,123,613	1,574,978	(438,230)	(296,503)	(399,636)
		(779,226)	(1,302,060)	(1,085,792)	(1,266,525)	-	1,266,525	1,266,525
		1,140,645	77,787	37,821	308,453	(438,230)	970,022	866,889

J200 Budget Comparison	Object	2009-10 Audited Actuals	2010-11 Audited Actuals	2011-12 Audited Actuals	2012-13 Audited Actuals	2013-14 Adopted Budget	2013-14 First Interim	2013-14 Second Interim
DESCRIPTION								
F Fund Balance, Reserves								
Beginning Balance								
As of July 1-Unaudited		18,401,877	20,321,748	20,868,123	21,991,736	23,566,714	23,566,714	23,566,714
Audit Adjustments								
NET BEGINNING BALANCE		18,401,877	20,321,748	20,868,123	21,991,736	23,566,714	23,566,714	23,566,714
Fund Increase (Decrease)		1,919,871	1,379,847	1,123,613	1,574,978	(438,230)	(296,503)	(399,636)
Program Reserves (restricted for expend.)								
Adjustment for Restatement			(833,472)					
Restricted Program Balances								
ENDING FUND BALANCE		20,321,748	20,868,123	21,991,736	23,566,714	23,128,484	23,270,211	23,167,078
Components of Ending Balance								
Reserved Amounts								
Revolving Cash		12,000	12,000	12,026	12,000	12,000	12,000	12,000
Cash In Bank		0	0	0	0	0	0	0
Prepaid Expenditures				17,260				
Designated Amounts								
For economic Uncertainties (Required by State 3%)		1,685,273	1,715,963	1,705,780	1,738,224	1,824,877	1,929,571	1,994,677
Designation - 08/09,09/10,10/11,11/12,12/13 Surplus			2,482,127	2,519,948	2,828,401	2,519,948	2,828,401	2,828,401
To Cover Future Deficits		-	-	-	-	-	-	-
Designation- Parcel Tax Renewal		-	8,820,573	-	-	-	-	-
Designation- Economic Uncertainty- Basic Aid			6,535,400	16,650,930	17,721,563	18,771,659	18,500,239	18,332,000
Tier III Fund Balance								
Site Carryovers, Tier III Fund Balance		779,226	1,302,060	1,085,792	1,266,525	0	0	0
Ending Balance		17,845,249	(0)	(0)	0	(0)	(0)	(0)

J200 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 First Interim	2013-14 Second Interim
Revenue Limit Sources								
State Aid-Current Year	8011/19	(221,661)	(250,489)	(254,501)	(222,226)	(226,712)	273,247	284,079
Basic Aid Fair Share Reduction	8011	(927,879)	-	-	-	-	-	-
Educational Protection Act (Prop 30)	8012				750,278	-	750,278	750,278
Homeowners Exemption	8021	298,133	295,860	297,661	295,791	295,559	289,790	289,790
Other Subventions/RDA	8029/47	-	-	(4,544)	108,055	-	-	-
Secured Roll Taxes	8041	41,799,608	41,342,796	41,831,637	42,858,605	43,996,518	44,520,008	44,520,008
Unsecured Taxes	8042	926,715	927,198	940,924	941,403	1,005,143	967,592	967,592
Prior Year Taxes	8043	59,331	69,743	55,025	42,810	55,025	42,810	42,810
Revenue Limit Transfers - Special Ed	8091	(627,879)	(666,374)	(762,056)	(718,626)	(711,000)	(711,000)	(711,000)
TOTAL: Rev. Limit Sources		41,306,368	41,718,734	42,104,146	44,056,090	44,414,533	46,132,725	46,143,557
Percent of Total Income		79.25%	78.33%	79.63%	80.75%	78.90%	81.25%	81.30%
Federal Revenues								
Title VI - ECIA (RE 4110)	8290	0	0	0	0	0	0	0
Special Ed. PL 94-142	8181	0	0	0	0	0	0	0
Title II - Eisenhower (RE 4010)	8290	0	0	0	0	0	0	0
Drug Free (RE 3710)	8290	0	0	0	0	0	0	0
Vocational Education (RE 3550)	8290	0	0	0	0	0	0	0
Other Federal Income (D/A/T)	8290	0	0	0	0	0	0	0
TOTAL: Federal Revenue		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%
Other State Revenues								
BA Fair Share Red/ HOLD HARMLESS	8590		-	(2,410,639)	(1,524,555)	52,488	59,291	59,291
Common Core	8590					637,736	-	-
Educational Protection Act	8590					750,278	-	-
Adult Education - Flexible (RE 214)	8590		1,067,547	1,520,212	1,630,122	-	-	-
Supplemental Instruction	8311/19/8590	114,218	91,030	128,287	124,740	-	-	-
GATE: Gifted & Talented (RE 7140/0220)	8311/8590	28,524	24,881	24,872	57,768	-	-	-
EIA: Economic Impact Aid (RE 7091)	8311	-	-	-	-	-	-	-
Class Size 9 - 12 (RE 1200/0201)	8435/8590	190,768	-	309,588	-	-	-	-
Mandated Costs Reimburse.	8550	-	191,761	86,921	113,879	174,088	208,011	208,011
State Lottery Revenue	8560	407,035	432,731	470,990	494,232	482,360	482,360	509,764
Library Grant (RE 7395/0241)	8590	2,501	-	2,501	-	-	-	-
Supplemental School Counseling (RE7080/0218)	8590	75,435	598	221,458	-	-	-	-
Inst'l Materials (RE 7156/0221)	8590	214,720	-	214,451	-	-	-	-
Peer Assistance Review (RE7271/0225)	8590	19,097	-	19,098	-	-	-	-
Math & Reading Professional Dev (RE0229)	8590	12,739	-	11,023	-	-	-	-
Instructional School Garden (RE0253)	8590	3,025	-	-	-	-	-	-
School Safety & Violence (RE 6405/0215)	8590	93,849	-	123,730	-	-	-	-
Pupil Retention Block Grant (RE7390/0236)	8590	23,614	-	23,614	-	-	-	-
Special Ed settlement - as mandated cost	8590	14,527	-	-	-	-	-	-
Art & Music Block Grant (RE 6760/0216)	8590	54,527	-	54,485	1,993	-	-	-
STAR Test/HS Exit Exam (RE 7055/0000/0217)	8590	50,288	10,614	61,237	50,571	12,000	12,000	12,000
Professional Development (RE7393/0239)	8590	187,951	-	187,965	-	-	-	-
TOTAL: Other State Revenue		1,492,818	1,819,162	1,049,793	948,750	2,108,950	761,662	789,066
Percent of Total Income		2.86%	3.42%	1.99%	1.74%	3.75%	1.34%	1.39%

J200 Budget Comparison	Object	2009-10	2010-11	2011-12	2012-13	2013-14	2013-14	2013-14
DESCRIPTION		Audited Actuals	Audited Actuals	Audited Actuals	Audited Actuals	Adopted Budget	First Interim	Second Interim
Other Local Revenues								
Parcel Tax Income	8621	8,262,252	8,615,349	8,782,054	8,644,033	9,303,500	9,303,500	9,143,500
Sale of Publications/Other	8632/39	150	3,118	687	5,533	-	-	-
Leases and Rentals	8650	189,248	368,575	396,570	359,526	285,439	295,258	329,109
Interest Income	8660	161,182	98,273	46,155	27,986	30,000	30,000	30,000
Interagency Revenues ROP (RE 6350/0213)	8677	212,520	112,330	101,101	101,101	48,496	48,496	48,496
Home to School (DD2 053) - Golden Gate	8689	-	-	-	-	-	-	-
Home to School (DD2 053) - West Marin	8699	1,811	271	-	-	-	-	-
MTN / Martin Luther King/MPTA	8699	3,459	3,518	3,616	3,692	3,781	3,781	3,781
All Other Local Income	8699	343,653	383,251	293,937	351,394	98,000	203,056	272,897
Lacrosse Income	8699	24,880	12,237	9,442	-	-	-	-
E-Rate/Dental Refund/PG&E Refund	8699	123,936	125,089	89,444	62,077	-	-	-
TOTAL: Other Local Revenue		9,323,091	9,722,011	9,723,006	9,555,342	9,769,216	9,884,091	9,827,783
Percent of Total Income		17.89%	18.25%	18.39%	17.51%	17.35%	17.41%	17.31%
TOTAL REVENUES		52,122,277	53,259,907	52,876,945	54,560,182	56,292,699	56,778,478	56,760,406

J200 Budget Comparison		2009-10	2010-11	2011-12	2012-13	2013-14	2013-14	2013-14
DESCRIPTION	Object	Audited Actuals	Audited Actuals	Audited Actuals	Audited Actuals	Adopted Budget	First Interim	Second Interim
EXPENDITURES								
Certificated Salaries	1100-1199	18,613,323	18,991,251	19,363,472	19,799,036	21,129,433	20,386,238	20,439,267
Certificated Pupil Support Salaries	1200-1299	1,291,452	1,450,380	1,603,803	1,628,424	1,662,063	1,666,250	1,664,140
Supervisors & Administrators Salaries	1300-1399	2,070,486	2,062,989	2,255,639	2,436,372	2,386,139	2,449,815	2,456,232
Other Certificated Salaries	1900-1999	408,927	317,827	193,189	342,417	340,296	339,743	402,932
TOTAL: Certificated Salaries		22,384,188	22,822,447	23,416,103	24,206,249	25,517,931	24,842,046	24,962,571
Percent of Total Expenditures		49.89%	51.58%	50.97%	51.94%	51.59%	50.29%	50.45%
CLASSIFIED SALARIES								
Instructional Aides	2100-2199	6,025	15,723	17,250	36,831	26,818	26,573	23,751
Classified Support Salaries	2200-2299	1,963,575	1,832,627	1,874,912	1,872,838	1,933,722	1,934,963	1,926,980
Classified Administrators' Salaries	2300-2399	670,777	506,399	411,624	355,620	352,148	359,743	362,743
Clerical and Office Salaries	2400-2499	3,671,029	3,065,797	3,156,091	3,216,385	3,460,459	3,447,465	3,437,616
Other Classified Salaries	2900-2999	820,383	944,110	926,070	962,843	942,809	954,627	968,187
TOTAL: Classified Salaries		7,131,789	6,364,656	6,385,947	6,444,517	6,715,956	6,723,371	6,719,277
Percent of Total Expenditures		15.90%	14.39%	13.90%	13.83%	13.58%	13.61%	13.58%
EMPLOYEE BENEFITS								
STRS - Certificated Positions	3101	1,854,814	1,876,030	1,943,337	1,991,122	2,148,333	2,109,274	2,113,954
STRS - Classified Positions	3102	15,110	215	-	-	-	-	-
PERS - Certificated Positions	3201	10	-	-	-	-	-	-
PERS - Classified Positions	3202	1,073,130	1,039,797	1,055,699	1,104,456	1,180,085	1,162,652	1,156,934
OASDI - Certificated	3301	7,527	5,446	5,492	4,517	182	937	1,120
OASDI - Classified	3302	417,525	388,442	391,387	394,981	412,936	418,143	417,260
Medicare - Certificated	3311	317,736	324,475	334,362	348,432	369,004	360,007	361,771
Medicare - Classified	3312	102,397	92,139	93,075	93,666	97,543	97,856	97,801
Health & Welfare - Certificated	3401	3,050,804	3,309,798	3,477,635	3,597,847	4,076,292	3,952,061	3,930,603
Health & Welfare - Classified	3402	1,408,881	1,413,049	1,425,876	1,456,944	1,630,034	1,566,625	1,545,287
SUI - Certificated	3501	67,710	166,472	377,288	265,525	13,579	13,296	13,328
SUI - Classified	3502	21,849	46,644	102,779	69,103	3,694	3,722	3,728
Workers' Comp. - Certificated	3601	381,560	304,733	258,078	365,950	409,355	398,521	400,481
Workers' Comp. - Classified	3602	121,543	85,173	70,391	97,632	108,043	108,089	108,035
Retiree Benefits - Certificated	3701/51	474,863	491,084	462,495	473,739	474,990	472,929	472,929
Retiree Benefits - Classified	3702/52	169,765	172,828	202,618	202,887	201,009	200,951	200,951
Other Benefits	3901	-	-	-	-	-	-	-
Car Allowance - Certificated	3921	-	-	-	-	-	-	-
Car Allowance - Classified	3922	-	-	-	-	-	-	-
TOTAL: Employee Benefits		9,485,224	9,716,325	10,200,512	10,466,801	11,125,079	10,865,063	10,824,182
Percent of Total Expenditures		21.14%	21.96%	22.20%	22.46%	22.49%	22.00%	21.88%
TOTAL: SALARIES AND BENEFITS		39,001,201	38,903,428	40,002,562	41,117,567	43,358,966	42,430,480	42,506,030
Percent of Total Expenditures		86.93%	87.93%	87.07%	88.22%	87.66%	85.90%	85.91%

J200 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 First Interim	2013-14 Second Interim
EXPENDITURES (Cont.)								
BOOKS AND SUPPLIES								
Textbooks	4100	376,303	238,101	305,119	192,514	23,500	290,736	287,974
Books & Reference Materials	4200	135,007	106,582	87,513	66,824	78,809	96,484	92,799
Materials & Supplies/ Food / Bulk Paper	00/15/18/19/65	1,071,238	937,712	1,041,442	994,081	1,038,570	1,002,840	1,073,489
Gas, Oil & Diesel	4301	0	0	0	0	0	0	0
Office Supplies	4303	4,214	2,118	2,768	1,250	5,100	4,900	4,200
Periodicals & Magazines	4305	14,477	12,910	9,695	8,996	8,827	10,086	10,037
Software	4307	72,129	25,409	39,769	3,715	116,584	44,489	41,389
Classroom Supplies	4310/4306	0	38	0	10,556	9,000	0	0
Computer Supplies	4312	84,828	103,184	60,522	96,277	78,825	59,406	53,890
Transportation Tickets & Vehicle supplies	4314/4316	11,506	3,926	175	0	0	0	8,775
Carryover	4330	0	0	0	0	0	255,820	236,543
Non Capitalized Furniture & Equip.	4400	327,619	283,973	305,279	281,998	990,726	1,004,906	1,012,465
TOTAL: Books & Supplies		2,097,321	1,713,953	1,852,282	1,656,211	2,349,941	2,769,667	2,821,561
Percent of Total Expenditures		4.67%	3.87%	4.03%	3.55%	4.75%	5.61%	5.70%
SERVICES & OTHER OPERATING								
Travel, Conference, In-Service, Mileage	5200	106,165	134,994	184,136	212,129	259,770	373,418	344,526
Dues and Memberships	5300	66,495	46,974	51,021	58,392	85,024	80,330	71,285
Insurance	5400/40/60	370,252	372,689	363,250	378,306	384,150	385,801	385,800
Gas	5505	3,597	3,694	3,679	2,977	3,000	3,000	3,000
Electricity	5510	637,146	695,043	691,759	685,982	634,000	634,000	633,915
SPURR	5515	259,744	271,129	256,285	229,040	225,000	225,000	193,436
Water	5535	210,936	255,138	252,140	316,077	295,000	295,000	313,000
Sewer	5540	47,930	50,787	42,794	67,270	69,000	69,000	82,564
Disposal/Garbage Removal	5550	171,491	198,816	228,926	243,536	225,000	230,000	233,000
Laundry,Pest Control,Waste Disposal	5500	98,650	112,439	65,666	63,990	90,138	90,138	88,138
Rents, Leases, Repairs	5600	330,834	197,601	155,437	129,755	250,430	248,639	241,261
Direct Costs, Interfund/Program	5700	(24,513)	(11,199)	(10,239)	(4,213)	0	(945)	(2,048)
Architect,Inspect.,Contracts,Permits,Sports	5800	505,199	618,895	707,963	609,798	471,865	570,081	613,923
Advertising	5803	5,166	7,276	1,840	4,681	7,400	7,516	5,605
Audit Fees	5809	46,799	48,119	46,849	48,575	50,000	50,000	50,000
Elections	5814	250	0	96,993	0	125,000	125,000	99,183
Field Trips	5819	85,303	9,796	15,605	37,330	6,975	14,636	15,965
Fingerprinting/Bank Fees	5821/11	8,300	17,960	10,897	9,989	10,300	10,300	10,800
Legal Service	5829	99,816	31,341	34,384	83,763	48,200	46,543	54,857
Outside Printing - Kinko's	5841	10,680	14,829	38,913	21,312	76,602	72,955	57,188
Personnel Agencies/Moving	5815/5845	1,111	424	9,019	9,209	0	1,000	1,000
Professional Consultant Contracts	5849	852,386	888,852	948,839	849,587	763,013	966,044	944,091
TB Testing/ X-rays	5847/5851	4,110	4,400	2,612	6,000	9,000	9,000	9,000
Unused School Site Payment	5853	-	-	-	-	-	-	-
Cell Phones	5920/21/22	43,089	30,092	40,895	41,117	47,700	49,000	49,000
Internet	5940	56,844	57,332	78,776	48,087	65,675	65,725	71,722
Pagers/satellite	5910/5950	22	328	263	166	0	171	171
Postage	5960	70,139	32,894	42,091	36,493	34,660	36,493	35,898
Telephone	5970	66,943	70,930	74,355	58,564	57,900	57,900	57,985
TOTAL: Services & Op. Exp.		4,134,884	4,161,573	4,435,148	4,247,912	4,294,802	4,715,745	4,664,265
Percent of Total Expenditures		9.22%	9.41%	9.65%	9.11%	8.68%	9.55%	9.43%

J200 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 First Interim	2013-14 Second Interim
CAPITAL OUTLAY								
Sites & Improvement of sites	6100	0	5,000	0	0	0	0	0
Buildings & Improvement of Bldgs.	6200	0	0	19,381	14,675	0	24,278	24,278
Furniture & Equipment	6400	57,654	33,040	23,688	52,868	58,000	52,000	46,000
Equipment Replacement	6500	7,730	0	38,703	39,271	25,000	48,285	59,522
TOTAL: Capital Outlay		65,384	38,040	81,772	106,814	83,000	124,563	129,800
Percent of Total Expenditures		0.15%	0.09%	0.18%	0.23%	0.17%	0.25%	0.26%
OTHER OUTGO								
Special Ed. Excess Costs	7142	0	0	0	0	0	0	0
State Special Schools-blind/deaf	7130	0	0	0	0	0	0	0
Transfer to MCOE - ROP	7222	26,496	0	0	0	0	0	0
Other Debt Service Payments - Capital Lease	7439/39	24,587	24,587	24,587	0	0	0	0
TOTAL: Other Outgo		51,083	24,587	24,587	0	0	0	0
Percent of Total Expenditures		0.11%	0.06%	0.05%	0.00%	0.00%	0.00%	0.00%
TOTAL: Direct Support Costs	7300	(486,986)	(597,811)	(453,750)	(522,390)	(625,321)	(647,716)	(642,552)
Percent of Total Expenditures		-1.09%	-1.35%	-0.99%	-1.12%	-1.26%	-1.31%	-1.30%
TOTAL EXPENDITURES		44,862,887	44,243,770	45,942,601	46,606,114	49,461,388	49,392,739	49,479,104
C Excess (Deficiency) of Revenues over Expenditures Before Other Financing Sources and Uses		7,259,390	9,016,138	6,934,344	7,954,068	6,831,311	7,385,739	7,281,302

J200 Budget Comparison	Object	2009-10 Audited Actuals	2010-11 Audited Actuals	2011-12 Audited Actuals	2012-13 Audited Actuals	2013-14 Adopted Budget	2013-14 First Interim	2013-14 Second Interim
DESCRIPTION								
DETAIL OF CERTIFICATED SALARIES								
Teachers - T rack Adv / P/T Buy								
Back/Catastrophic Leave	1110	38,215	33,142	21,583	10,952	40,000	25,000	25,000
Teachers	1110	-	-	-	-	-	-	-
Regular Teachers	1110	17,448,847	17,750,928	18,350,396	18,775,912	19,998,992	19,249,662	19,283,053
Regular Teachers - Curriculum								
Develop./Stipends	1900/70/60	-	-	-	-	-	-	-
Summer School Teacher (GO 1430)	1110	157,013	143,690	-	-	-	-	-
Home Instructors (GO 1270)	1110	7,758	11,040	16,010	30,470	20,000	26,043	26,043
Teachers - extra duty/assignment,teachers lead	1120/1130	617,461	474,631	434,454	436,286	560,266	508,758	512,406
Substitute Teachers - Illness	1140	101,924	107,357	68,127	99,142	102,100	102,100	102,100
Substitute Teachers - School Business	1150	159,480	179,963	170,233	168,274	142,075	159,175	175,065
Testing & Counseling - Substitute Costs	1240/1250	220	-	1,350	270	500	500	500
5th Periods & Brown Act & Instr.Imprv.stipends	1160	82,625	290,500	302,669	275,818	266,000	315,500	315,500
Other Cert. Pay - HW Pay,Supple.,Wasc.	1170	-	-	-	2,182	-	-	100
Counselor (all FN 3110)	1210	969,581	1,129,294	1,279,157	1,336,324	1,366,986	1,366,683	1,366,683
Librarians' Salary (all FN 2420)	1210	297,293	291,138	297,192	281,782	283,485	284,385	284,385
4th R, Testing extra duty	1230	24,358	22,448	18,604	9,288	3,592	3,592	3,592
Pupil Support - for Counselors	1220/1260	-	7,500	7,500	760	7,500	11,090	8,980
Principal	1311	701,335	611,648	651,754	662,346	645,244	664,701	664,701
Subs - Principal & AP's & Tech Support	1311/1312	16,112	36,636	26,513	79,147	31,000	31,000	31,000
Assistant Principal	1312	845,747	867,183	873,267	895,016	910,858	925,887	925,887
Superintendent	1313	185,000	185,000	197,000	209,400	209,100	213,582	213,582
Supe Salary - Expenses/Vacation	1313	18,469	19,044	13,934	14,219	4,800	4,800	4,800
Assistant Superintendent	1315	148,626	303,600	300,600	306,600	306,000	317,311	320,728
Director/Sr. Director	1317	125,253	-	130,591	220,704	273,137	286,534	286,534
Other Certified Supervisors	1322	29,944	39,878	61,980	48,940	6,000	6,000	9,000
Other Certificated - Salaries	1910	162,546	114,247	89,640	83,490	109,096	112,172	112,172
Other Cert. - misc.,AP,Athletics,Personnel	20/30/50/60/70	153,321	38,469	52,649	62,402	89,300	88,135	97,901
Professional Expert, Retiree Incentive	1970/1980	93,060	165,111	50,900	196,525	141,900	139,436	192,859
Total		22,384,188	22,822,447	23,416,103	24,206,249	25,517,931	24,842,046	24,962,571

J200 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 First Interim	2013-14 Second Interim
DETAIL OF CLASSIFIED SALARIES								
Instructional Aide - Regular/Instr.Improv.	2110	6,025	15,723	16,515	34,042	24,988	24,743	21,921
Instructional Aide - Summer (GO 1430)	2110	0	0	0	0	0	0	0
Instructional Aide - Hourly	2120/2170	0	0	735	2,789	1,830	1,830	1,830
Health Technician (FN 3140)	2210	88,575	58,455	58,897	60,889	61,807	62,095	62,095
Delivery (FN 7540)	2210	55,214	54,280	55,479	57,122	57,941	58,246	58,246
Maintenance (FN 8110)	2210							
Ground (FN 8111)	2210							
Custodian (FN 8210)	2210	1,472,029	1,485,656	1,509,128	1,547,354	1,591,975	1,590,750	1,590,750
Library Aide (FN 2420)	2210	157,289	128,007	124,346	136,551	140,549	138,332	129,674
Extra Duty/OT - Custodian & Ground	2230/40/50	97,997	80,175	84,876	44,504	38,500	42,590	44,665
Substitute - Custodian, Maintenance	2260	40,832	16,718	35,875	5,813	27,050	27,050	27,050
Substitute - Custodian - Non Illness	2270	51,589	7,662	6,176	20,550	15,900	15,900	14,500
Other Pay	210/2280/2290	50	1,674	135	55	0	0	0
Assistant Superintendent	2312	179,345	159,800	163,300	166,560	166,260	169,885	169,885
Vacation pay out	2312				3,711			
Supervisor (Network Manager)	2313	103,568	110,264	51,814	0	0	0	0
Chief Financial Officer	2315	148,626	0	0	0	0	0	0
Directors (Fac/Tech)	2316	181,319	145,835	137,403	124,368	125,929	128,748	128,748
Classified Mgmt/Facilities Coord.	2322	50,158	85,666	54,925	56,857	57,709	58,860	58,860
Other Class. Support - Summer; API	2322	1,811	1,784	1,807	2,049	0	0	0
Board of Trustees	2322	5,950	3,050	2,375	2,075	2,250	2,250	5,250
Computer (FN7700/2420)	2400/2490	330,219	392,179	407,650	429,556	554,528	544,186	533,102
Print Shop (FN 7550) ***	2400	148,932	148,945	148,945	153,484	156,095	156,700	156,700
Clerical - with API money	2400	0	0	0	0	0	0	0
Clerical - incl. Cross-training	2401/2402	2,382,161	1,861,038	1,892,656	1,905,106	1,990,312	1,972,033	1,970,643
DO (FN5901,3900,7200,7150,7300,7400,7600)	2401	738,893	612,067	657,971	696,875	709,617	724,389	724,389
Clerical - Extra Hire	2430/2440	11,418	11,961	14,576	4,566	14,507	14,507	15,132
Overtime - Supt. Off;Pupil Test.;BO;Data Pros.	2450	22,999	23,917	28,464	20,298	24,400	24,650	26,650
Substitute for Clerical - Illness	2460	7,328	3,665	272	0	0	0	0
Substitute for Clerical - Non Illness	2470	17,429	5,525	57	0	0	0	0
Stipend - for Classified Leader	2480	11,650	6,500	5,500	6,500	11,000	11,000	11,000
Classified Support**** DISC ,Summer,Drake Power Out	2910/3/6/2/4/3/7	31,608	9,934	26,380	4,796	2,901	5,830	8,580
Classified Literacy Coach	2910	0	0	0	0	0	0	0
Campus Supervisor (FN 8305)	2910	264,045	274,554	260,274	410,906	427,909	424,198	424,198
Staff Ass. & Healthy St.(FN 8305 DD2 040)	2910/2960	171,991	173,402	155,845	0	0	0	0
Textbook Inventory (FN 3910 DD2 097)	2912/20/40	13,658	5,233	7,050	1,714	0	0	0
Pool Cover Handlers (DD2 092)	2920		80,740	81,070	83,930	85,000	85,000	85,000
Athletics - Coach (GO 1130)	2910	310,620	321,016	318,370	339,950	330,999	331,999	340,499
Athletics - post season (GO 1130)	2920	0	0	0	0	0	0	0
Athletics - supervision (GO 1130)	2930	100	670	591	1,156	0	1,200	1,400
Athletics - O/T & substitutes (GO 1130)	2940/2960	14,443	15,816	16,074	17,139	0	10,400	12,510
Vacation pay out - for Classified	2490/2980	0	0	0	0	0	0	0
Professional Expert, Retiree Incentive	2990	13,918	62,745	60,416	103,252	96,000	96,000	96,000
3% Tentative Salary Agreement	2990	-	-	-	-			
Total		7,131,789	6,364,656	6,385,947	6,444,517	6,715,956	6,723,371	6,719,277

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

General Fund

J200 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 First Interim	2013-14 Second Interim
A REVENUES								
Revenue Limit Sources	8010-8099	627,879	666,374	762,056	718,626	711,000	711,000	711,000
Federal Revenues	8100-8299	1,327,004	1,426,002	1,177,976	1,327,386	856,516	1,077,692	1,023,925
Other State Revenue	8300-8599	128,445	94,019	183,769	551,588	462,344	1,017,779	1,190,190
Other Local Revenue	8600-8799	3,038,078	3,276,884	3,398,595	3,603,277	2,068,431	2,932,616	4,899,118
TOTAL REVENUES		5,121,406	5,463,279	5,522,396	6,200,877	4,098,291	5,739,087	7,824,233
B EXPENDITURES								
Certificated Salaries	1000-1999	2,691,046	2,475,358	2,177,041	2,510,238	2,240,175	2,491,787	2,515,869
Classified Salaries	2000-2999	1,754,947	1,678,665	1,715,913	1,853,373	2,005,208	2,045,546	2,061,053
Employee Benefits	3000-3999	1,611,596	1,600,722	1,595,184	1,790,231	1,909,309	1,982,592	1,986,191
Books and Supplies	4000-4999	1,040,382	804,610	721,023	659,306	410,196	2,384,748	2,637,004
Services, Other Op. Exp.	5000-5999	2,333,026	2,468,732	2,518,250	3,375,393	2,432,371	2,700,233	3,188,266
Capital Outlay	6000-6999	32,677	88,614	146,511	197,016	25,000	755,050	2,193,770
Other Outgoing	7000-7299	828,460	862,598	768,451	644,668	847,790	864,231	731,040
Direct Support Costs	7300-7399	383,966	545,197	402,647	471,065	573,090	595,485	590,321
TOTAL EXPENDITURES		10,676,100	10,524,496	10,045,020	11,501,290	10,443,139	13,819,672	15,903,514
C Excess (Deficiency) of Revenue over Expenditure Before Other Sources/Uses		(5,554,694)	(5,061,217)	(4,522,624)	(5,300,413)	(6,344,848)	(8,080,585)	(8,079,281)
D Other Sources/Uses								
Interfund Transfers								
Transfers In - From Bond (Redhill)	8910-8929	120,000	-	-	-	-	-	-
Transfers Out - Block Grant/Deferred Maintenance	7610-7629	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)
Contributions to Restricted Programs	8980-8999	4,980,078	5,426,190	5,158,524	5,687,540	6,544,848	6,775,627	6,774,323
Restricted Programs - District Paid								
TOTAL, OTHER SOURCES/USES		4,900,078	5,226,190	4,958,524	5,487,540	6,344,848	6,575,627	6,574,323
E Net Increase (Decrease) in FUND BALANCE		(654,616)	164,973	435,900	187,127	0	(1,504,958)	(1,504,958)

J200 Budget Comparison	Object	2009-10	2010-11	2011-12	2012-13	2013-14	2013-14	2013-14
DESCRIPTION		Audited Actuals	Audited Actuals	Audited Actuals	Audited Actuals	Adopted Budget	First Interim	Second Interim
F Fund Balance, Reserves								
Beginning Balance								
As of July 1-Unaudited		1,371,574	716,958	881,931	1,317,831	1,504,958	1,504,958	1,504,958
Audit Adjustments		-	-	-	-	-	-	-
NET BEGINNING BALANCE		1,371,574	716,958	881,931	1,317,831	1,504,958	1,504,958	1,504,958
Fund Increase (Decrease)		(654,616)	164,973	435,900	187,127	-	(1,504,958)	(1,504,958)
Other Restatements (BASRC & SSP)								
PTSA Ending Balance from 1997/98 ***								
PTSA & Alumni carryover - 1998/99 ***								
ENDING FUND BALANCE		716,958	881,931	1,317,831	1,504,958	1,504,958	-	-
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	2009-10 Audited Actuals	2010-11 Audited Actuals	2011-12 Audited Actuals	2012-13 Audited Actuals	2013-14 Adopted Budget	2013-14 First Interim	2013-14 Second Interim
Revenue Limit Sources								
State Aid-Current Year	8011	0	0	0	0	0	0	0
State Aid-Prior Year	8019	0	0	0	0	0	0	0
Homeowners Exemption	8021	0	0	0	0	0	0	0
Other Subventions/In-Lieu Taxes	8029	0	0	0	0	0	0	0
Secured Roll Taxes	8041	0	0	0	0	0	0	0
Unsecured Taxes	8042	0	0	0	0	0	0	0
Prior Year Taxes	8043	0	0	0	0	0	0	0
Revenue Limit Transfers - Special Ed	8091	627,879	666,374	762,056	718,626	711,000	711,000	711,000
Property Taxes Transfers - ERAF	8097	0	0	0	0	0	0	0
TOTAL: Rev. Limit Sources		627,879	666,374	762,056	718,626	711,000	711,000	711,000
Percent of Total Income		12.26%	12.20%	13.80%	11.59%	17.35%	12.39%	9.09%
Federal Revenues								
Title V - Innovative Programs (RE 4110)	8290	10,861	(2,044)	0	0	0	0	0
Special Ed. PL 94-142	8181	416,389	423,284	432,105	459,617	437,378	437,378	437,378
Title I (RE 3010)	8290	183,827	122,384	175,052	147,443	181,645	360,550	303,621
Title II (RE 4010/4035/4045/4047)	8290	101,252	74,984	136,607	149,282	90,239	117,470	117,793
Drug Free (RE 3710)	8290	10,270	12	0	0	0	0	0
Vocational Education (RE 3550)	8290/8699	52,890	52,127	51,174	66,837	63,490	70,112	70,112
CSR/Immigrant Ed/LEP(RE 4135/4201/4203)	8290/8287	44,461	35,289	17,531	6,839	5,000	13,418	16,257
Special Education-ARRA	8181	55,044	374,708	170,519		0	0	0
Fiscal Stabilization/Federal Jobs	8290	452,010	345,258	194,988	288,609	0	0	0
Mental Health	8182			0	208,153	78,764	78,764	78,764
Sml Learning/McAuliff/Calif Health Science Educators/Testing	8290	0	0	0	606	0	0	0
TOTAL: Federal Revenue		1,327,004	1,426,002	1,177,976	1,327,386	856,516	1,077,692	1,029,925
Percent of Total Income		25.91%	26.10%	21.33%	21.41%	20.90%	18.78%	13.09%

J200 Budget Comparison		2009-10	2010-11	2011-12	2012-13	2013-14	2013-14	2013-14
DESCRIPTION	Object	Audited Actuals	Audited Actuals	Audited Actuals	Audited Actuals	Adopted Budget	First Interim	Second Interim
Other State Revenues								
Basic Aid Fair Share Reduction				-	-	-	-	-
GATE: Gifted & Talented (RE 7140)	8311	0	0	0	0	0	0	0
EIA: Economic Impact Aid (RE 7091)	8311	62,441	25,075	71,898	82,296	82,301	0	0
Mental Health	8590			0	344,131	263,343	263,343	263,343
Core Curriculum RE: 7405/One-time Instr.Mat'l/Staff Dev RE 7186/	8590	0	0	0	0	0	637,736	785,161
Professional Dev Block Grant (RE 7393)	8590	0	0	0	0	0	0	0
Special Education/CAHSEE	8590	0	0	0	0	0	0	0
Library Grant (RE 6296)(RE7395)	8590	0	0	0	0	0	0	0
Safety & Violence Prev. RE 6405	8590	0	0	0	0	0	0	0
Fiscal Solvency Plan (RE 7386)	8590	0	0	0	0	0	0	0
Digital HS - Maintenance money - RE 7101	8590	0	0	0	0	0	0	0
Ed Tech Grant (RE 7127)	8590	0	0	0	0	0	0	0
Instructional Materials(RE 7160/85/56/57)	8590	0	0	0	0	0	0	0
Ca Instructional School Garden (CISG) (RE 7026)	8590	0	0	0	0	0	0	0
Instructional Mat'l,Libr, & Ed Tech (RE7398)	8590	0	0	0	0	0	0	0
SB 1882: Staff Development (RE 7315) + c/o	8590	0	0	0	0	0	0	0
Tenth Grade Counseling (RE 7375/7390)	8590	0	0	0	0	0	0	0
Mentor (RE 7270) & Law Enforcement (RE 6315)	8590	0	0	0	0	0	0	0
PAR (RE 7271)	8590	0	0	0	0	0	0	0
Digital High School (RE 7100)	8590	0	0	0	0	0	0	0
School Secondary Program (RE 7370)	8590	0	0	0	0	0	0	0
CAHSEE Intensive Instr. & Serv (7055/7056)	8590	0	0	0	0	0	0	0
Readers for the Blind (RE 7810)	8590	0	0	0	0	0	0	0
California Arts Council (RE 9767)	8590	0	0	0	0	0	0	0
Supplemental School Counseling (RE 7080)	8590	0	0	0	0	0	0	0
Teacher Recruit & Student Support (RE 6275)	8590	0	0	0	0	0	0	0
Arts,Music, & PE Supply & Equipment(RE6761)	8590	0	0	0	0	0	0	0
Arts & Music Block Grant (RE 6760)	8590	0	0	0	0	0	0	0
Discretionary Block Grant-Sites (RE 7396)	8590	0	0	0	0	0	0	0
Discretionary Block Grant-Dist (RE 7397)	8590	0	0	0	0	0	0	0
Career Tech Ed Equip & Supplies (RE 6377)	8590	0	0	0	0	0	0	0
Lottery for Instr.Mat'l & SSP	8560/8590	66,004	68,944	111,871	125,161	116,700	116,700	141,686
TOTAL: Other State Revenue		128,445	94,019	183,769	551,588	462,344	1,017,779	1,190,190
Percent of Total Income		2.51%	1.72%	3.33%	8.90%	11.28%	17.73%	15.21%

J200 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 First Interim	2013-14 Second Interim
Other Local Revenues								
Site Institute @ Drake (RE 9763)	8699	0	0	0	0	0	0	0
Interest Income (categorical moneys)	8660	0	0	0	0	0	0	0
ROP	8677	0	0	0	0	0	0	0
PTSA (RE 9020)	8699	575,702	756,277	392,487	319,931	0	116,853	207,837
Ed Tech K-12 Voucher (Microsoft) (RE9150/55)	8699	0	0	15,214	0	0	0	0
Drake Virtual Tour (RE 9760)/	8699	0	0	0	6,000	0	0	0
Global Studies (RE 9765)	8699	0	0	20,401	295,326	0	6,000	188,966
Alicia Lee Memorial Fund (RE 9760)	8699	11,148	7,413	100	0	0	0	0
Tam Music (RE 9769) & Field Trips (RE 9116)	8699	0	0	0	84,648	0	0	21,950
Student Activies (RE 9772)	8699	230,084	278,077	290,420	263,598	0	63,774	93,831
Buck Institute - Tam Academy (RE 9773)	8699	20,563	10,500	11,605	15,993	0	6,910	9,171
Marin Cty Storm Prevention Grant (RE 9768)	8699	0	0	0	0	0	0	0
Foundations (RE 9030)	8699	128,806	164,787	511,461	549,822	0	33,800	192,770
Special Ed fr. SELPA (RE 6500)	8792/8699	2,066,300	2,049,392	2,018,552	2,007,290	2,068,431	1,988,931	2,030,689
Other misc. grants/donations/modernization	8792/8699	5,475	10,438	138,355	60,669	-	716,348	2,153,904
TOTAL: Other Local Revenue		3,038,078	3,276,884	3,398,595	3,603,277	2,068,431	2,932,616	4,899,118
Percent of Total Income		59.32%	59.98%	61.54%	58.11%	50.47%	51.10%	62.61%
TOTAL REVENUES		5,121,406	5,463,279	5,522,396	6,200,877	4,098,291	5,739,087	7,824,233

J200 Budget Comparison		2009-10	2010-11	2011-12	2012-13	2013-14	2013-14	2013-14
DESCRIPTION	Object	Audited Actuals	Audited Actuals	Audited Actuals	Audited Actuals	Adopted Budget	First Interim	Second Interim
EXPENDITURES								
CERTIFICATED SALARIES	1100-1199	1,838,798	1,684,757	1,554,290	1,702,147	1,446,808	1,693,407	1,712,307
Certificated Pupil Support Salaries	1200-1299	721,335	660,005	488,693	671,429	674,815	667,154	672,336
Supervisors & Administrators Salaries	1300-1399	130,913	130,596	134,058	136,662	118,552	131,226	131,226
Other Certificated Salaries	1900-1999	0	0	0	0	0	0	0
TOTAL: Certificated Salaries		2,691,046	2,475,358	2,177,041	2,510,238	2,240,175	2,491,787	2,515,869
Percent of Total Expenditures		25.21%	23.52%	21.67%	21.83%	21.45%	18.03%	15.82%
CLASSIFIED SALARIES								
Instructional Aides	2100-2199	737,215	719,071	764,733	946,248	1,070,054	1,089,046	1,095,446
Classified Support Salaries	2200-2299	591,175	591,787	600,701	571,812	640,874	641,038	641,538
Classified Administrators' Salaries	2300-2399	150,006	131,539	133,304	137,994	137,994	140,748	140,748
Clerical and Office Salaries	2400-2499	190,516	154,791	153,640	158,231	156,086	156,654	156,654
Other Classified Salaries	2900-2999	86,035	81,477	63,535	39,088	200	18,060	26,667
TOTAL: Classified Salaries		1,754,947	1,678,665	1,715,913	1,853,373	2,005,208	2,045,546	2,061,053
Percent of Total Expenditures		16.44%	15.95%	17.08%	16.11%	19.20%	14.80%	12.96%
EMPLOYEE BENEFITS								
STRS - Certificated Positions	3101	219,321	201,668	172,699	196,615	188,845	214,271	216,618
STRS - Classified Positions	3102	281	155	-	7,077	-	-	-
PERS - Certificated Positions	3201	-	-	-	47	-	-	-
PERS - Classified Positions	3202	289,379	295,586	308,033	333,473	366,058	376,069	376,365
OASDI - Certificated	3301	482	195	3,154	804	-	744	744
OASDI - Classified	3302	105,915	103,917	103,965	109,242	122,843	127,753	128,717
Medicare - Certificated	3311	38,717	35,389	31,461	36,088	32,643	36,328	36,746
Medicare - Classified	3312	25,330	24,353	24,853	26,770	29,085	29,888	30,118
Health & Welfare - Certificated	3401	323,040	294,413	298,090	345,254	368,478	391,695	390,286
Health & Welfare - Classified	3402	427,841	461,821	447,050	507,313	615,966	611,815	611,815
SUI - Certificated	3501	8,121	20,764	35,084	27,557	1,134	1,265	1,285
SUI - Classified	3502	5,286	12,140	27,607	19,885	1,024	1,039	1,053
Workers' Comp. - Certificated	3601	45,899	33,102	24,034	38,011	36,095	40,158	40,622
Workers' Comp. - Classified	3602	29,847	22,394	18,889	27,993	32,120	32,806	33,061
Retiree Benefits-Certificated	3701/3751	45,708	45,138	42,383	47,101	45,904	47,975	47,975
Retiree Benefits-Classified	3702/3752	46,429	49,687	57,882	67,001	69,114	70,786	70,786
Car Allowance - Certificated	3921	-	-	-	-	-	-	-
Car Allowance - Classified	3922	-	-	-	-	-	-	-
TOTAL: Employee Benefits		1,611,596	1,600,722	1,595,184	1,790,231	1,909,309	1,982,592	1,986,191
Percent of Total Expenditures		15.10%	15.21%	15.88%	15.57%	18.28%	14.35%	12.49%
TOTAL: SALARIES AND BENEFITS		6,057,589	5,754,745	5,488,138	6,153,842	6,154,692	6,519,925	6,563,113
Percent of Total Expenditures		56.74%	54.68%	54.64%	53.51%	58.94%	47.18%	41.27%

J200 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 First Interim	2013-14 Second Interim
EXPENDITURES (Cont.)								
BOOKS AND SUPPLIES								
Textbooks	4100	298,013	7,071	24,504	32,968	118,077	120,761	148,340
Books & Reference Materials	4200	36,192	40,824	39,732	33,276	1,600	10,165	20,351
Instructional Material & Supplies	4300	233,489	267,294	298,730	310,304	225,469	314,697	550,532
Gas, Oil & Diesel	4301	16,574	20,620	23,418	21,866	29,500	29,500	27,500
Office Supplies	4303	1,855	1,490	1,035	227	1,500	1,500	1,500
Periodicals & Magazine	4305	1,098	1,420	1,355	1,373	1,200	2,006	2,007
Software	4307	32,316	38,434	10,959	1,381	0	0	924
Classroom Supplies - In-lieu Fees	4310	0	139	0	0	0	0	0
Computer Supplies	4312	30,589	30,154	72,326	16,563	3,300	7,898	10,538
Transportation Tickets & Vehicle supplies	4314/4316	11,216	7,892	4,829	4,903	8,250	8,250	8,250
Carryover	4330	0	0	0	0	0	1,152,967	893,415
Non Capitalized Furniture & Equip.	4400	379,040	389,272	244,135	236,445	21,300	737,004	973,647
TOTAL: Books & Supplies		1,040,382	804,610	721,023	659,306	410,196	2,384,748	2,637,004
Percent of Total Expenditures		9.74%	7.65%	7.18%	5.73%	3.93%	17.26%	16.58%
SERVICES & OTHER OPERATING								
Travel, Conference, In-Service	5200	65,200	89,831	148,049	68,703	81,338	105,117	105,666
Dues and Memberships	5300	603	975	1,846	1,291	800	800	2,195
Insurance	5400	0	0		2,888		1,000	1,084
Pest Control	5525	6,526	10,444	10,061	9,450	1,000	10,000	10,000
Rents, Leases, Repairs	5600	514,210	365,836	302,780	481,571	443,000	434,900	467,447
Direct Costs, Interfund/program	5700	19,401	6,428	7,386	2,000	0	796	1,753
Prof. Service & Outside Printing	5800	10,390	17,857	11,989	7,285	5,100	5,627	8,964
Field Trips	5819				393,015	0	11,979	220,583
Judgements	5825	36,641	105,300	109,037	199,500	210,000	209,600	169,600
Legal Service	5829	19,203	56,026	113,630	38,087	75,000	85,000	46,000
Consultant Contracts / MPTA	5837/39/49	460,572	518,080	542,516	702,019	176,476	383,035	439,553
NPS: Tuition, 1/1 aides, interpreters	5833/34/35/40	1,190,722	1,284,369	1,268,702	1,467,735	1,439,157	1,449,786	1,712,628
Postage and Telephone	5960 & 5970	9,558	13,586	2,254	1,849	500	2,593	2,793
TOTAL: Services & Op. Exp.		2,383,026	2,468,732	2,518,250	3,375,393	2,432,371	2,700,233	3,188,266
Percent of Total Expenditures		21.85%	23.46%	25.07%	29.35%	23.29%	19.54%	20.05%

J200 Budget Comparison		2009-10	2010-11	2011-12	2012-13	2013-14	2013-14	2013-14
DESCRIPTION	Object	Audited Actuals	Audited Actuals	Audited Actuals	Audited Actuals	Adopted Budget	First Interim	Second Interim
EXPENDITURES (Cont.)								
CAPITAL OUTLAY								
Sites & Improvement of sites	6100	0	0					
Buildings & Improvement of Bldgs.	6200	0	0	985	47,209	0	712,050	2,149,580
Furniture & Equipment	6400	32,677	88,614	145,526	96,785	0	18,000	24,026
Equipment Replacement	6500	0	0	0	53,022	25,000	25,000	20,164
TOTAL: Capital Outlay		32,677	88,614	146,511	197,016	25,000	755,050	2,193,770
Percent of Total Expenditures		0.31%	0.84%	1.46%	1.71%	0.24%	5.46%	13.79%
OTHER OUTGO								
State Special Schools	7130	10,194	5,471	(2,181)	-	-	-	-
Special Ed. Excess Costs	7142	378,848	380,387	416,700	351,027	431,455	446,401	399,401
Payment to MPTA	7143	305,383	454,160	347,471	293,641	416,335	416,335	330,144
Payment to JPA (Redhill)	7299	120,000	0	0	0	0	0	0
Pass Thru Revenue	7211	14,035	22,580	6,461	0	0	1,495	1,495
TOTAL: Other Outgo		828,450	862,598	768,451	644,668	847,790	864,231	731,040
Percent of Total Expenditures		7.76%	8.20%	7.65%	5.61%	8.12%	6.25%	4.60%
TOTAL: Direct Support Costs		383,966	545,197	402,647	471,065	573,090	595,485	590,321
Percent of Total Expenditures		3.60%	5.18%	4.01%	4.10%	5.49%	4.31%	3.71%
TOTAL EXPENDITURES		10,676,100	10,524,496	10,045,020	11,501,290	10,443,139	13,819,672	15,903,514
C Excess (Deficiency) of Revenues over Expenditures Before Other Financing Sources and Uses		(5,554,694)	(5,061,217)	(4,522,624)	(5,300,413)	(6,344,848)	(8,080,585)	(8,079,281)

J200 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 First Interim	2013-14 Second Interim
DETAIL OF CERTIFICATED SALARIES								
Regular Teachers - track advancement	1100							
Regular Teachers	1110	1,703,061	1,636,417	1,468,469	1,496,475	1,402,728	1,492,819	1,492,315
Counselors	1210							
Certificated - Other Pay	1170/1322/1930/1966	0	0	14,880	127,156	0	22,449	62,138
Director	1317	130,913	130,596	134,058	136,662	118,552	131,226	131,226
Teachers - extra duty	1130	109,862	39,081	52,247	50,323	36,680	142,909	120,924
Subs - illness & hourly	1120/1140/1950	875	7,148	5,974	7,353	4,150	16,650	16,650
Substitute Teachers - School Business	1150	25,000	670	12,720	10,840	3,250	8,580	10,280
Substitute Teachers - Teacher support	1250	3,645	6,525	4,120	4,282	5,000	5,000	5,000
Certificated Stipend	1160	0	1,441	0	10,000	0	10,000	10,000
ESL & Site Institute stipends	1160	0	0	0	0	0	0	0
Special Ed Home Instructors	1200	920	7,680	6,980	5,700	4,000	4,000	13,350
Psychologists/Counselors	1210	635,147	585,884	358,536	615,908	627,315	604,887	604,887
Special Ed stipend & other	1230	1,554	5,214	10,918	12,089	6,500	14,768	10,600
Pupil Support - extra service & stipend	1240/60/70	80,069	54,702	108,139	33,450	32,000	38,499	38,499
	Total	2,691,046	2,475,358	2,177,041	2,510,238	2,240,175	2,491,787	2,515,869

J200 Budget Comparison	Object	2009-10	2010-11	2011-12	2012-13	2013-14	2013-14	2013-14
DESCRIPTION		Audited Actuals	Audited Actuals	Audited Actuals	Audited Actuals	Adopted Budget	First Interim	Second Interim
DETAIL OF CLASSIFIED SALARIES								
Instructional Aide	2110	714,938	684,366	741,853	914,635	1,048,554	1,067,546	1,067,186
Instructional Aide-Hrly, Sub, Extra Duty	2120-2170	22,277	34,705	22,880	31,613	21,500	21,500	28,260
Classified Support	2220-2270	12,581	1,742	3,485	4,013	2,200	2,700	3,200
Maintenance (FN 8110)	2210	356,862	361,728	366,251	329,488	391,020	390,683	390,683
Ground (FN 8111)	2210	221,732	228,317	230,965	238,311	247,654	247,655	247,655
Director	2316	150,006	131,539	133,304	137,994	137,994	140,748	140,748
Clerical	2400	0	0	0	0	0	0	0
Clerical - Voc Ed (RE 3550)	2240	0	0	0	0	0	0	0
Clerical	2401	186,167	147,141	152,594	157,610	154,686	155,254	155,254
Clerical	2440	0	0	0	108	200	200	200
BASRC, Subs, Extra Duty, Overtime	2470/80/30/50	4,349	7,650	1,046	513	1,200	1,200	1,200
Classified Support -Other	2910	0	44,846	14,776	29,822	0	15,240	15,240
Classified Support - Title I ,Small Learning, Summer School	2910	78,541	31,053	40,590	0	0	0	0
Other Classified - hourly & Extra duty	2920/2930	5,064	338	766	2,291	200	200	3,447
Other Class. - O/T & stipend	2940/2970	2,430	5,240	7,403	6,975	0	2,620	7,980
Vacation Buy out - Title I	2980	0	0	0	0	0	0	0
	Total	1,754,947	1,678,665	1,715,913	1,853,373	2,005,208	2,045,546	2,061,053

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

General Fund

J200 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 First Interim	2013-14 Second Interim
A REVENUES								
Revenue Limit Sources	8010-8099	41,934,247	42,385,108	42,866,202	44,774,716	45,125,533	46,843,725	46,854,557
Federal Revenues	8100-8299	1,327,004	1,426,002	1,177,976	1,327,386	856,516	1,077,692	1,023,925
Other State Revenue	8300-8599	1,621,263	1,913,181	1,233,562	1,500,338	2,571,294	1,779,441	1,979,256
Other Local Revenue	8600-8799	12,361,169	12,998,895	13,121,601	13,158,619	11,837,647	12,816,707	14,726,901
TOTAL REVENUES		57,243,683	58,723,186	58,399,341	60,761,059	60,390,990	62,517,565	64,584,639
B EXPENDITURES								
Certificated Salaries	1000-1999	25,075,234	25,297,805	25,593,144	26,716,487	27,758,106	27,333,833	27,478,440
Classified Salaries	2000-2999	8,886,736	8,043,321	8,101,860	8,297,890	8,721,164	8,768,917	8,780,330
Employee Benefits	3000-3999	11,096,820	11,317,047	11,795,696	12,257,032	13,034,388	12,847,655	12,810,373
Books and Supplies	4000-4999	3,137,703	2,518,563	2,573,305	2,315,517	2,760,137	5,154,415	5,458,565
Services, Other Op. Exp.	5000-5999	6,467,910	6,630,305	6,953,398	7,623,305	6,727,173	7,415,978	7,852,531
Capital Outlay	6000-6999	98,061	126,654	228,283	303,830	108,000	879,613	2,323,570
Other Outgoing	7000-7299	879,543	887,185	793,038	644,668	847,790	864,231	731,040
Direct Support Costs	7300-7399	(103,020)	(52,614)	(51,103)	(51,325)	(52,231)	(52,231)	(52,231)
TOTAL EXPENDITURES		55,538,987	54,768,266	55,987,621	58,107,404	59,904,527	63,212,411	65,382,618
C Excess (Deficiency) of Revenue over Expenditure Before Other Sources/Uses		1,704,696	3,954,921	2,411,720	2,653,655	486,463	(694,846)	(797,979)
D Other Sources/Uses								
Interfund Transfers								
Transfers In - Comm.Ed.	8910-8929	77,323	20,400	19,500	0	0	0	0
Transfers In - ETF	8910-8929	0	0	0	0	0	0	0
Transfers In - Bond (Redhill)	8910-8929	120,000	0	0	0	0	0	0
Transfers In - Self Insurance Fund	8910-8929	0	0	0	0	0	0	0
Sources-Capital Lease	8930-8979	0	0	0	0	0	0	0
Transfers Out - Food Svs/Def Maint/Comm Ed	7610-7629	(636,764)	(2,430,501)	(871,707)	(891,550)	(924,693)	(1,106,615)	(1,106,615)
Contribution to Restricted Programs	8980-8999	0	0	0	0	0	0	0
Restricted Programs - District Paid		0	0	0	0	0	0	0
TOTAL, OTHER SOURCES/USES		(439,441)	(2,410,101)	(852,207)	(891,550)	(924,693)	(1,106,615)	(1,106,615)
E Net Increase (Decrease) in FUND BALANCE		1,265,255	1,544,820	1,559,513	1,762,105	(438,230)	(1,801,461)	(1,904,594)

2,771,483
970,022

2,771,483
866,889

J200 Budget Comparison		2009-10	2010-11	2011-12	2012-13	2013-14	2013-14	2013-14
DESCRIPTION	Object	Audited Actuals	Audited Actuals	Unaudited Actuals	Audited Actuals	Adopted Budget	First Interim	Second Interim
F Fund Balance, Reserves								
Beginning Balance								
As of July 1-Unaudited		19,773,451	21,038,706	21,750,054	23,309,567	25,071,672	25,071,672	25,071,672
Audit Adjustments		-	-	-	-	-	-	-
NET BEGINNING BALANCE		19,773,451	21,038,706	21,750,054	23,309,567	25,071,672	25,071,672	25,071,672
Fund Increase (Decrease)		1,265,255	1,544,820	1,559,513	1,762,105	(438,230)	(1,801,461)	(1,904,594)
Program Reserves (restricted for expend.)		-	-	-	-	-	-	-
Adjustment for Restatement			(833,472)					
Restricted Program Balances				0	0	0	0	0
PTSA Ending Balance from 1997/98		0	0	0	0	0	0	0
PTSA and Alumni carryover - 1998/99		0	0	0	0	0	0	0
ENDING FUND BALANCE		21,038,706	21,750,054	23,309,567	25,071,672	24,633,442	23,270,211	23,167,078
Components of Ending Balance								
Reserved Amounts								
Revolving Cash		12,000	12,000	12,000	12,000	12,000	12,000	12,000
Cash In Bank		0	0	0	0	0	0	0
Prepaid Expenditures		0	0	-	0	0	0	0
Designated Amounts								
For economic Uncertainties (Required by State 3%)		1,685,273	1,715,963	1,705,780	1,738,224	1,824,877	1,929,571	1,994,677
Designation - 08/09, 09/10, 10/11, 11/12, 12/13 Surplus to Cover Future Deficits			2,482,127	2,519,948	2,828,401	2,828,401	2,828,401	2,828,401
Designation- Parcel Tax Renewal		-	8,820,573	-	-	-	-	-
Designation- Economic Uncertainty- Basic Aid Summer School 2011/12 and 2012/13			6,535,399	16,668,216	17,721,563	19,968,164	18,500,239	18,332,000
(Ending Balance recommended by FCMAT is 8 to 10% of total expenditures)		0	0	0	0	0	0	0
Site Carryovers, Tier III Fund Balance		1,496,184	2,183,991	2,403,623	2,771,483	0	0	0
Ending Balance		17,845,249	1	(0)	0	(0)	(0)	(0)

J200 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 First Interim	2013-14 Second Interim
Revenue Limit Sources								
State Aid-Current Year	8011	(221,661)	(250,489)	(254,501)	(222,226)	(226,712)	273,247	284,079
Education Protection Act (Prop 30)							750,278	750,278
Supplemental Instruction	8311							
Rev Limit Deficit		(927,879)	-	-	-	-	-	-
Homeowners Exemption	8021	298,133	295,860	297,661	295,791	295,559	289,790	289,790
Other Subventions/In-Lieu Taxes	8029	0	0	-4,544	108,055	0	0	0
Secured Roll Taxes	8041	41,799,608	41,342,796	41,831,637	42,858,605	43,996,518	44,520,008	44,520,008
Unsecured Taxes	8042	926,715	927,198	940,924	941,403	1,005,143	967,592	967,592
Prior Year Taxes	8043	59,331	69,743	55,025	42,810	55,025	42,810	42,810
Revenue Limit Transfers - Special Ed	8091	0	0	0	0	0	0	0
Property Taxes Transfers - ERAF	8097	0	0	0	0	0	0	0
TOTAL: Rev. Limit Sources		41,934,247	42,385,108	42,866,202	44,024,438	45,125,533	46,843,725	46,854,557
Percent of Total Income		73.26%	73.51%	73.40%	73.36%	74.72%	74.93%	72.55%
Federal Revenues								
Title V Innovative Education (RE 4110)	8290	10,861	(2,044)	0	0	0	0	0
Special Ed. PL 94-142	8181	416,389	423,284	432,105	459,617	437,378	437,378	437,378
Title I (RE 3010)	8290	183,827	122,384	175,052	147,443	181,645	360,550	303,621
Title II - Improving Teacher Quality/EETT (RE 4035)	8290	101,252	74,984	136,607	149,282	90,239	117,470	117,793
Drug Free (RE 3710)	8290	10,270	12	0	0	0	0	0
Vocational Education (RE 3550)	8290	52,890	52,127	51,174	66,837	63,490	70,112	70,112
CSR/Immig Ed/LEP (RE4135/4201/4203)	8290/8287	44,461	35,289	17,531	6,839	5,000	13,418	16,257
Federal (RE 4140) SFSF (3200) Jobs (3205)	8290	452,010	345,258	194,988	288,609	0	0	0
Mental Health	8287				208,153	78,764	78,764	78,764
Small Learning Comm. Grant/Ca Health Sciences (RE 58)	8290	0	0	0	606	0	0	0
Other Federal Revenue	8290	55,044	374,708	170,519		0	0	0
TOTAL: Federal Revenue		1,327,004	1,426,002	1,177,976	1,327,386	856,516	1,077,692	1,023,925
Percent of Total Income		2.32%	2.47%	2.02%	2.21%	1.42%	1.72%	1.59%

J200 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 First Interim	2013-14 Second Interim
Other State Revenues								
BA Fair Share Red/HOLD HARMLESS				(2,410,639)	(1,524,555)	52,488	59,291	59,291
Common Core						637,736	0	0
Educational Protection Act						750,278	0	0
Adult Education Flex (RE 0214)	8590	0	0	1,520,212	1,630,122	-	-	-
Supplemental Instruction	8311	114,218	91,030	128,287	124,740	0	0	0
GATE: Gifted & Talented (RE 7140)	8311	28,524	24,881	24,872	57,768	0	0	0
EIA: Economic Impact Aid (RE 7091)	8311	62,441	25,075	71,898	82,296	82,301	0	0
Mental Health	8537				344,131	263,343	263,343	263,343
Class Size 9 - 12	8435	190,768	0	309,588	0	0	0	0
Mandated Costs Reimburse.	8550	0	191,761	86,921	113,879	174,088	208,011	208,011
State Lottery Revenue	8560	407,035	432,731	470,990	494,232	482,360	482,360	509,764
Library Grant (RE 6296/7395)	8590	2,501	0	2,501	0	0	0	0
Special Education/CAHSEE	8590	0	0	0	0	0	0	0
Safety & Violence Prev. (RE 6405)	8590	93,849	0	123,730	0	0	0	0
Fiscal Solvency Plan (RE 7386)	8590	0	0	0	0	0	0	0
One-time Instr.Mat'l/Staff Dev (RE 7186)	8590	0	0	0	0	0	637,736	785,161
One-time Site Block Grant (RE 0041)	8590	1	0	0	0	0	0	0
Professional Dev Block Grant (RE 7393)	8590	187,951	0	187,965	0	0	0	0
Digital HS - Maintenance - RE 7101	8590	0	0	0	0	0	0	0
Ed Tech Grant (RE 7127)	8590	0	0	0	0	0	0	0
Instructional Materials (RE 7160/85/56/57)	8590	214,720	0	214,451	0	0	0	0
Inst'l Mat'l , Core/ One Time (RE7180/7398)	8590	0	0	0	0	0	0	0
Ca Instructional School Garden (CISG) (RE 7026)	8590	3,025	0	0	0	0	0	0
Math & Reading Professional Dev (RE 0229)	8590	12,739	0	11,023	0	0	0	0
Tenth Grade Counseling (RE 7375/7390)	8590	23,614	0	23,614	0	0	0	0
Mentor Teacher Program (RE 7270)	8590	14,527	0	0	0	0	0	0
PAR (RE 7271)	8590	19,097	0	19,098	0	0	0	0
MTN / Martin Luther King/MPTA	8590	0	0	0	0	0	0	0
STAR Test/HS Exit Exam (RE 7055/0000/0217)	8590	50,288	10,614	61,237	50,571	12,000	12,000	12,000
School Secondary Program (RE 7370)	8590	0	0	0	0	0	0	0
CAHSEE Intensive Instr. & Serv (7055/7056)	8590	0	0	0	0	0	0	0
Readers for the Blind (RE 7810)	8590	0	0	0	0	0	0	0
California Arts Council (RE 9767)	8590	0	0	0	0	0	0	0
Staff Development Buy Back (03-0015)	8590	1	0	0	0	0	0	0
Supplemental School Counseling (RE7088)	8590	75,435	598	221,458	0	0	0	0
Teacher Recruit & Student Support	8590	0	0	0	0	0	0	0
Arts,Music, & PE Supply & Equipment	8590	0	0	0	0	0	0	0
Arts & Music Block Grant (RE 6760)	8590	54,527	0	54,485	1,993	0	0	0
Discretionary Block Grant-Sites (RE 7396)	8590	0	0	0	0	0	0	0
Discretionary Block Grant-Dist (RE 7397)	8590	0	0	0	0	0	0	0
Career Tech Ed Equip & Supplies (RE 6377)	8590	0	0	0	0	0	0	0
Lottery for Instr.Mat'l & SSP (RE 6300)	8560/8590	66,004	68,944	111,871	125,161	116,700	116,700	141,686
TOTAL: Other State Revenue		1,621,265	845,634	1,233,562	1,500,338	2,571,294	1,779,441	1,979,256
Percent of Total Income		2.83%	1.47%	2.11%	2.50%	4.26%	2.85%	3.06%

J200 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 First Interim	2013-14 Second Interim
Other Local Revenues								
Site Institute	8699	0	0	0	0	0	0	0
Parcel Tax Income	8622	8,262,252	8,615,349	8,782,054	8,644,033	9,303,500	9,303,500	9,143,500
Other Sales	8639	150	3,118	687	5,533	0	0	0
Leases and Rentals	8650	189,248	368,575	396,570	359,526	285,439	295,258	329,109
Interest Income (incl.categorical moneys)	8660	161,182	98,273	46,155	27,986	30,000	30,000	30,000
Interagency Revenues ROP (RE 6350)	8677	212,520	112,330	101,101	101,101	48,496	48,496	48,496
Home to School (DD2 053) - Golden Gate	8689	0	0	0	0	0	0	0
Home to School (DD2 053) - West Marin	8699	1,811	271	0	0	0	0	0
PTSA - (RE 9020)	8699	575,702	756,277	392,487	319,931	0	116,853	207,837
Ed Tech K-12 Voucher (Microsoft) (RE 9150/55)	8699	0	0	15,214	0	0	0	0
Drake Virtual Grant (RE 9760)	8699	0	0	0	6,000	0	0	0
Parent Service Project (RE 9762)	8699	0	0	20,401	295,326	0	6,000	188,966
BASRC, ETF/MTN & Martin Luther King	8699	14,607	10,931	3,716	3,692	3,781	3,781	3,781
Student Activities (RE 9772)	8699	230,084	278,077	290,420	263,598	0	63,774	93,831
Buck Institute -Tam Academy (RE 9773)	8699	20,563	10,500	11,605	15,993	0	6,910	9,171
Tam Music Donation (RE 9769)	8699	0	0	0	84,648	0	0	21,950
Marin Cty Storm Prevention Gt. (RE 9768)	8699	0	0	0	0	0	0	0
Foundations (RE 9030)	8699	128,806	164,787	511,461	549,822	0	33,800	192,770
Other Local Income - Athletic,Drama receipts	8699	343,653	383,251	293,937	351,394	98,000	203,056	272,897
Special Ed fr. SELPA	8792/8699	2,091,180	2,061,629	2,027,994	2,007,290	2,068,431	1,988,931	2,030,689
Other Grants/Donations/Modernization/E-Rate	8699	129,411	135,527	227,799	122,746	0	716,348	2,153,904
TOTAL: Other Local Revenue		12,361,169	12,998,895	13,121,601	13,158,619	11,837,647	12,816,707	14,726,901
Percent of Total Income		21.59%	22.55%	22.47%	21.93%	19.60%	20.50%	22.80%
TOTAL REVENUES		57,243,685	57,655,639	58,399,341	60,010,781	60,390,990	62,517,565	64,584,639

J200 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 First Interim	2013-14 Second Interim
EXPENDITURES								
CERTIFICATED SALARIES	1100-1199	20,452,121	20,676,008	20,917,762	21,501,183	22,576,241	22,079,645	22,151,574
Certificated Pupil Support Salaries	1200-1299	2,012,787	2,110,385	2,092,496	2,299,853	2,336,878	2,333,404	2,336,476
Supervisors & Administrators Salaries	1300-1399	2,201,399	2,193,585	2,389,697	2,573,034	2,504,691	2,581,041	2,587,458
Other Certificated Salaries	1900-1999	408,927	317,827	193,189	342,417	340,296	339,743	402,932
TOTAL: Certificated Salaries		25,075,234	25,297,805	25,593,144	26,716,487	27,758,106	27,333,833	27,478,440
Percent of Total Expenditures		45.15%	46.19%	45.71%	45.98%	46.34%	43.24%	42.03%
 CLASSIFIED SALARIES								
Instructional Aides	2100-2199	743,240	734,794	781,983	983,079	1,096,872	1,115,619	1,119,197
Classified Support Salaries	2200-2299	2,554,750	2,424,414	2,475,613	2,444,650	2,574,596	2,576,001	2,568,518
Classified Administrators' Salaries	2300-2399	820,783	637,938	544,928	493,614	490,142	500,491	503,491
Clerical and Office Salaries	2400-2499	3,861,545	3,220,588	3,309,731	3,374,616	3,616,545	3,604,119	3,594,270
Other Classified Salaries	2900-2999	906,418	1,025,587	989,605	1,001,931	943,009	972,687	994,854
TOTAL: Classified Salaries		8,886,736	8,043,321	8,101,860	8,297,890	8,721,164	8,768,917	8,780,330
Percent of Total Expenditures		16.00%	14.69%	14.47%	14.28%	14.56%	13.87%	13.43%
 EMPLOYEE BENEFITS								
STRS - Certificated Positions	3101	2,074,135	2,077,698	2,116,036	2,187,737	2,337,178	2,323,545	2,330,572
STRS - Classified Positions	3102	15,391	370	0	7,077	0	0	0
PERS - Certificated Positions	3201	10	0	0	47	0	0	0
PERS - Classified Positions	3202	1,362,509	1,335,383	1,363,732	1,437,929	1,546,143	1,538,721	1,533,299
OASDI - Certificated	3301	8,009	5,641	8,646	5,321	182	1,681	1,864
OASDI - Classified	3302	523,440	492,359	495,352	504,223	535,779	545,896	545,977
Medicare - Certificated	3311	356,453	359,864	365,823	384,520	401,647	396,335	398,517
Medicare - Classified	3312	127,727	116,492	117,928	120,436	126,628	127,744	127,919
Health & Welfare - Certificated	3401	3,373,844	3,604,211	3,775,725	3,943,101	4,444,770	4,343,756	4,320,889
Health & Welfare - Classified	3402	1,836,722	1,874,870	1,872,926	1,964,257	2,246,000	2,178,440	2,157,102
SUI - Certificated	3501	75,831	187,236	412,372	293,082	14,713	14,561	14,613
SUI - Classified	3502	27,135	58,784	130,386	88,988	4,718	4,761	4,781
Workers' Comp. - Certificated	3601	427,459	337,835	282,112	403,961	445,450	438,679	441,103
Workers' Comp. - Classified	3602	151,390	107,567	89,280	125,625	140,163	140,895	141,096
Retiree Benefits - Certificated	3701/51	520,571	536,222	504,878	520,840	520,894	520,904	520,904
Retiree Benefits - Classified	3702/52	216,194	222,515	260,500	269,888	270,123	271,737	271,737
	3901	0	0	0	0	0	0	0
Car Allowance - Certificated	3921	0	0	0	0	0	0	0
Car Allowance - Classified	3922	0	0	0	0	0	0	0
TOTAL: Employee Benefits		11,096,820	11,317,047	11,795,696	12,257,032	13,034,388	12,847,655	12,810,373
Percent of Total Expenditures		19.98%	20.66%	21.07%	21.09%	21.76%	20.32%	19.59%
TOTAL: SALARIES AND BENEFITS		45,058,790	44,658,173	45,490,700	47,271,409	49,513,658	48,950,405	49,069,143
Percent of Total Expenditures		81.13%	81.54%	81.25%	81.35%	82.65%	77.44%	75.05%

J200 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 First Interim	2013-14 Second Interim
EXPENDITURES (Cont.)								
BOOKS AND SUPPLIES								
Textbooks	4100	674,316	245,172	329,623	225,482	141,577	411,497	436,314
Books & Reference Materials	4200	171,199	147,406	127,245	100,100	80,409	106,649	113,150
Instructional Material & Supplies	4300	1,304,727	1,205,006	1,340,172	1,304,385	1,264,039	1,317,537	1,624,021
Gas, Oil & Diesel	4301	16,574	20,620	23,418	21,866	29,500	29,500	27,500
Office Supplies	4303	6,069	3,608	3,803	1,477	6,600	6,400	5,700
Periodicals & Magazine	4305	15,575	14,330	11,050	10,369	10,027	12,092	12,044
Software	4307	104,445	63,843	50,728	5,096	116,584	44,489	42,313
Classroom Supplies - In-lieu Fees	4310	0	177	0	10,556	9,000	0	0
Computer Supplies	4312	115,417	133,338	132,848	112,840	82,125	67,304	64,428
Transportation Tickets & Vehicle supplies	4314/4316	22,722	11,818	5,004	4,903	8,250	8,250	17,025
Carryover	4330	0	0	0	0	0	1,408,787	1,129,958
Non Capitalized Furniture & Equip.	4400	706,659	673,245	549,414	518,443	1,012,026	1,741,910	1,986,112
TOTAL: Books & Supplies		3,137,703	2,518,563	2,573,305	2,315,517	2,760,137	5,154,415	5,458,565
Percent of Total Expenditures		5.65%	4.60%	4.60%	3.98%	4.61%	8.15%	8.35%

J200 Budget Comparison	Object	2009-10 Audited Actuals	2010-11 Audited Actuals	2011-12 Unaudited Actuals	2012-13 Audited Actuals	2013-14 Adopted Budget	2013-14 First Interim	2013-14 Second Interim
DESCRIPTION								
EXPENDITURES (Cont.)								
SERVICES & OTHER OPERATING								
Travel, Conference, In-Service	5200	171,365	224,825	332,185	280,832	341,108	478,535	450,192
Dues and Memberships	5300	67,098	47,949	52,867	59,683	85,824	81,130	73,480
Insurance	5400	370,252	372,689	363,250	381,194	384,150	386,801	386,884
Gas	5505	3,597	3,694	3,679	2,977	3,000	3,000	3,000
Electricity	5510	637,146	695,043	691,759	685,982	634,000	634,000	633,915
SPURR	5515	259,744	271,129	256,285	229,040	225,000	225,000	193,436
Water	5535	210,936	255,138	252,140	316,077	295,000	295,000	313,000
Sewer	5540	47,930	50,787	42,794	67,270	69,000	69,000	82,564
Disposal/Garbage removal	5550	171,491	198,816	228,926	243,536	225,000	230,000	233,000
Laundry,Pest Control,Waste Disposal	5500	105,176	122,883	75,727	73,440	91,138	100,138	98,138
Rents, Leases, Repairs	5600	839,932	558,666	455,364	609,113	693,430	683,390	708,413
Architectural, Inspection, Contracts, permits	5800	515,589	636,752	719,952	617,083	476,965	575,708	622,887
Advertising	5803	5,166	7,276	1,840	4,681	7,400	7,516	5,605
Audit Fees	5809	46,799	48,119	46,849	48,575	50,000	50,000	50,000
Elections	5814	250	0	96,993	0	125,000	125,000	99,183
Field Trips	5819	85,303	9,796	15,605	430,345	6,975	26,615	236,548
Fingerprinting	5821	8,300	17,960	10,897	9,989	10,300	10,300	10,800
Judgements - Special Ed	5825	36,641	105,300	109,037	199,500	210,000	209,600	169,600
Legal Service	5829	119,019	87,367	148,014	121,850	123,200	131,543	100,857
Outside Printing - Kinko's	5841	10,680	14,829	38,913	21,312	76,602	72,955	57,188
Personnel Agencies	5845	1,111	424	9,019	9,209	0	1,000	1,000
Professional Consultant Contracts	5849	1,312,958	1,406,932	1,491,355	1,551,606	939,489	1,349,079	1,383,644
TB Testing/ X-rays	5851	4,110	4,400	2,612	6,000	9,000	9,000	9,000
Unused School Site Payment	5853	-	-	-	-	-	-	-
NPS/NPA - Tuition,1/1 aides,interpreters	5833/5835	1,190,722	1,284,369	1,268,702	1,467,735	1,439,157	1,449,786	1,712,628
Cell Phones	5920	43,089	30,092	40,895	41,117	47,700	49,000	49,000
Internet	5940	56,844	57,332	78,776	48,087	65,675	65,725	71,722
Pagers	5950	22	328	263	166	0	171	171
Postage	5960	79,697	46,480	44,345	38,342	35,160	39,086	38,691
Telephone	5970	66,943	70,930	74,355	58,564	57,900	57,900	57,985
TOTAL: Services & Op. Exp.		6,467,910	6,630,305	6,953,398	7,623,305	6,727,173	7,415,978	7,852,531
Percent of Total Expenditures		11.65%	12.11%	12.42%	13.12%	11.23%	11.73%	12.01%

J200 Budget Comparison		2009-10	2010-11	2011-12	2012-13	2013-14	2013-14	2013-14
DESCRIPTION	Object	Audited Actuals	Audited Actuals	Unaudited Actuals	Audited Actuals	Adopted Budget	First Interim	Second Interim
EXPENDITURES (Cont.)								
CAPITAL OUTLAY								
Sites & Improvement of sites	6100	0	5,000	0	0	0	0	0
Buildings & Improvement of Bldgs.	6200	0	0	20,366	61,884	0	736,328	2,173,858
Furniture & Equipment	6400	90,331	121,654	169,214	149,653	58,000	70,000	70,026
Equipment Replacement	6500	7,730	0	38,703	92,293	50,000	73,285	79,686
TOTAL: Capital Outlay		98,061	126,654	228,283	303,830	108,000	879,613	2,323,570
Percent of Total Expenditures		0.18%	0.23%	0.41%	0.52%	0.18%	1.39%	3.55%
OTHER OUTGO								
Special Ed. Excess Costs	7142	378,848	380,387	416,700	351,027	431,455	446,401	399,401
State Special Schools-blind/deaf	7130	10,194	5,471	(2,181)	0	0	0	0
Payment to MPTA	7143	305,383	454,160	347,471	293,641	416,335	416,335	330,144
Pass Thru Revenue	7222	160,531	22,580	6,461	0	0	1,495	1,495
Other Debt Service Payment	7439	24,587	24,587	24,587	0	0	0	0
TOTAL: Other Outgo		879,543	887,185	793,038	644,668	847,790	864,231	731,040
Percent of Total Expenditures		1.58%	1.62%	1.42%	1.11%	1.42%	1.37%	1.12%
TOTAL: Direct Support Costs	7300	(103,020)	(52,614)	(51,103)	(51,325)	(52,231)	(52,231)	(52,231)
Percent of Total Expenditures		-0.19%	-0.10%	-0.09%	-0.09%	-0.09%	-0.08%	-0.08%
TOTAL EXPENDITURES		55,538,987	54,768,266	55,987,621	58,107,404	59,904,527	63,212,411	65,382,618
C Excess (Deficiency) of Revenues over Expenditures Before Other Financing Sources and Uses		1,704,698	2,887,374	2,411,720	1,903,377	486,463	(694,846)	(797,979)

J200 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 First Interim	2013-14 Second Interim
DETAIL OF CERTIFICATED SALARIES								
Regular Teachers - track advancement	1110	38,215	33,142	21,583	10,952	40,000	25,000	25,000
Teachers - set aside FTEs for growth	1110	0	0	0	0	0	0	0
Regular Teachers	1110	19,151,908	19,387,345	19,818,865	20,272,387	21,401,720	20,742,481	20,775,368
Regular Teachers - Curriculum Dev. & VEA	1900	0	0	0	0	0	0	0
Summer School Teacher (GO 1430)	1110	157,013	143,690	14,880	127,156	0	22,449	62,138
Home Instructors (FN 1270)	1110	138,671	141,636	150,068	167,132	138,552	157,269	157,269
Teachers - Extra Duty	1130	727,323	513,712	486,701	486,609	596,946	651,667	633,330
Substitute Teachers - illness	1140	102,799	114,505	74,101	106,495	106,250	118,750	118,750
Substitute Teachers - School Business	1150	184,480	180,633	182,953	179,114	145,325	167,755	185,345
Substitute Teachers - Teacher support	1250	3,865	6,525	5,470	4,552	5,500	5,500	5,500
5th Periods, Brown Act, Instr. Improv. Stipends	1160	82,625	291,941	302,669	285,818	266,000	325,500	325,500
Other Stipend (See details in Unrest.&Rest)	1160/1170	0	0	0	2,182	0	0	100
Special Ed Home Instructors	1200	920	7,680	6,980	5,700	4,000	4,000	13,350
Counselor (all FN 3110)	1210	969,581	1,129,294	1,279,157	1,336,324	1,366,986	1,366,683	1,366,683
Librarians' Salary (all FN 2420)	1210	297,293	291,138	297,192	281,782	283,485	284,385	284,385
Psychologists/Counselors	1210	635,147	585,884	358,536	615,908	627,315	604,887	604,887
Special Ed stipend & other	1230	25,912	27,662	29,522	21,377	10,092	18,360	14,192
Pupil Support - extra days for Counselors	1260	80,069	62,202	115,639	34,210	39,500	49,589	47,479
Principal	1311	701,335	611,648	651,754	662,346	645,244	664,701	664,701
Acting Principal	1311/1322	16,112	36,636	26,513	79,147	31,000	31,000	31,000
Assistant Principal	1312	845,747	867,183	873,267	895,016	910,858	925,887	925,887
Superintendent	1313	185,000	185,000	197,000	209,400	209,100	213,582	213,582
Supe Salary - Expenses/Vacation	1313	18,469	19,044	13,934	14,219	4,800	4,800	4,800
Assistant Superintendent	1315	148,626	303,600	300,600	306,600	306,000	317,311	320,728
Director - Std. Scvs., & Spec.Ed	1317/1318	125,253	0	130,591	220,704	273,137	286,534	286,534
Other Certificated Supervisors	1322	29,944	39,878	61,980	48,940	6,000	6,000	9,000
Other Certificate Salaries	1910	162,546	114,247	89,640	83,490	109,096	112,172	112,172
Other Certificate Subs/Placeholders	1930/1950	153,321	38,469	52,649	62,402	89,300	88,135	97,901
Retiree Incentive & Miscellaneous	1970	93,060	165,111	50,900	196,525	141,900	139,436	192,859
Total		25,075,234	25,297,805	25,593,144	26,716,487	27,758,106	27,333,833	27,478,440

J200 Budget Comparison	Object	2009-10 Audited Actuals	2010-11 Audited Actuals	2011-12 Unaudited Actuals	2012-13 Audited Actuals	2013-14 Adopted Budget	2013-14 First Interim	2013-14 Second Interim
DESCRIPTION								
DETAIL OF CLASSIFIED SALARIES								
Instructional Aide - Regular	2110	720,963	700,089	758,368	948,677	1,073,542	1,092,289	1,089,107
Instructional sub - non illness	2170	22,277	34,705	22,880	31,613	21,500	21,500	28,260
Instructional Aide - Summer (GO 1430)	2110	0	0	0	0	0	0	0
Instructional Aide - Hourly	2120	0	0	735	2,789	1,830	1,830	1,830
Health Technician (FN 3140)	2210	88,575	58,455	58,897	60,889	61,807	62,095	62,095
Delivery (FN 7540)	2210	55,214	54,280	55,479	57,122	57,941	58,246	58,246
Maintenance (FN 8110)	2210	356,862	361,728	366,251	329,488	391,020	390,683	390,683
Ground (FN 8111)	2210	221,732	228,317	230,965	238,311	247,654	247,655	247,655
Custodian (FN 8210)	2210	1,472,029	1,485,656	1,509,128	1,547,354	1,591,975	1,590,750	1,590,750
Library Aide (FN 2420)	2210	157,289	128,007	124,346	136,551	140,549	138,332	129,674
Other Class. Support - Summer	2210	1,811	1,784	1,807	2,049	0	0	0
Overtime - Custodian & Ground	2250	97,997	80,175	84,876	44,504	38,500	42,590	44,665
Substitute - Custodian	2260	40,832	16,718	35,875	5,813	27,050	27,050	27,050
Substitute - Custodian - Non Illness	2270	51,589	7,662	6,176	20,550	15,900	15,900	14,500
Other Pay - Grounds & Custodian	2290	50	1,674	135	55	0	0	0
Assistant Superintendent-Human Resources	2312	179,345	159,800	163,300	166,560	166,260	169,885	169,885
Supervisor (Network Manager)	2313	103,568	110,264	51,814	0	0	0	0
Chief Financial Officer	2315	148,626	0	0	0	0	0	0
Directors(Maint. & Oper. & Fiscal Services)	2316	331,325	277,374	270,707	262,362	263,923	269,496	269,496
Classified Management (incl.property acct)	2322	50,158	85,666	54,925	56,857	57,709	58,860	58,860
Board of Trustees	2322	5,950	3,050	2,375	2,075	2,250	2,250	5,250
Computer (FN7700)	2400/2490	342,800	393,921	411,135	433,569	556,728	546,886	536,302
Print Shop (FN 7550) ***	2210/2401	148,932	148,945	148,945	153,484	156,095	156,700	156,700
Clerical - with API money	2400	0	0	0	0	0	0	0
Clerical	2401	2,568,328	2,008,179	2,045,250	2,062,716	2,144,998	2,127,287	2,125,897
DO Personnel (FN3900,7150,7300,7400)	2401	738,893	612,067	657,971	696,875	709,617	724,389	724,389
Clerical - Extra Hire	2440	11,418	11,961	14,576	4,674	14,707	14,707	15,332
Overtime - Supt. Office & Pupil Testing	2450	22,999	23,917	28,464	20,298	24,400	24,650	26,650
Substitute for Clerical - illness	2460	7,328	3,665	272	0	0	0	0
Substitute for Clerical - non illness	2470	17,429	5,525	57	0	0	0	0
Stipend - for Classified Leader & BASRC	2480	15,999	14,150	6,546	7,013	12,200	12,200	12,200
Classified Support **** (DISC/Lit Coach)	2910	110,149	85,833	81,746	34,618	2,901	21,070	23,820
Campus Supervisor (FN 8305)	2910	264,045	274,554	260,274	410,906	427,909	424,198	424,198
Staff Ass. & Healthy St.(FN 8305 DD2 040)	2910	177,055	173,740	156,611	2,291	200	200	3,447
Textbook Inventory (FN 3910 DD2 097)	2910	13,658	5,233	7,050	1,714	0	0	0
Coach (GO 1130)	2910	310,620	321,016	318,370	339,950	330,999	331,999	340,499
Pool Cover Handlers	2920		80,740	81,070	83,930	85,000	85,000	85,000
Athletics - post season (GO 1130)	2920	0	0	0	0	0	0	0
Athletics - supervision (GO 1130)	2930	100	670	591	1,156	0	1,200	1,400
Other Class. - O/T & stipend	2940	2,430	5,240	7,403	6,975	0	2,620	7,980
Athletics - substitutes (GO 1130)	2960	14,443	15,816	16,074	17,139	0	10,400	12,510
Vacation payout	2980	0	0	0	0	0	0	0
Professional Expert	2990	16,348	67,985	67,819	110,227	96,000	98,620	103,980
3% Tentative Salary Agreement	2990	0	0	0	0	0	0	0
Total		8,889,166	8,048,561	8,109,263	8,301,154	8,721,164	8,771,537	8,788,310

**TAMALPAIS UNION HIGH SCHOOL DISTRICT
ADULT ED/COMMUNITY ED MULTI YEAR COMPARISON
2008/09 TO 2012/13 ACTUALS
2013/14 ADOPTED, SECOND INTERIM**

ADULT ED & COMMUNITY EDUCATION COMBINED - FUND 11

J202 Budget Comparison Description	Object	2008/09 Audited Actuals	2009/10 Audited Actuals	2010/11 Audited Actuals	2011/12 Audited Actuals	2012/13 Audited Actuals	2013/14 Adopted Budget	2013/14 Second Interim
A REVENUES								
Revenue Limit Sources	8010-8099	1,611,961	0	0	0	0	0	0
Federal Revenue	8100-8299	71,429	84,355	68,937	60,348	90,297	0	78,901
Other State Revenue	8300-8599	88,826	1,640,144	86,946	122,492	115,301	103,796	103,796
Other Local Revenue	8600-8799	857,739	898,385	741,594	754,333	771,397	730,700	736,204
TOTAL REVENUES		2,629,955	2,622,884	897,477	937,173	976,995	834,496	918,901
B EXPENDITURES								
Certificated Salaries	1000-1999	511,729	506,441	286,296	253,874	257,106	195,296	272,106
Classified Salaries	2000-2999	693,117	808,227	667,169	635,994	669,851	635,980	653,287
Employee Benefits	3000-3999	277,106	296,776	259,909	251,443	253,894	223,714	229,816
Books and Supplies	4000-4999	66,347	88,537	28,177	35,788	35,518	39,050	36,434
Services, Other Op. Exp.	5000-5999	800,589	761,309	143,417	162,712	157,065	167,170	171,795
Capital Outlay	6000-6999	0	11,341	0	0	0	0	0
Other Outgoing	7000-7299	0	0	0	0	0	0	0
Direct Support Costs	7300-7399	100,776	103,020	52,614	51,103	51,325	52,231	52,231
TOTAL EXPENDITURES		2,449,664	2,575,651	1,437,581	1,390,915	1,424,759	1,313,441	1,415,669
C Excess (Deficiency) of Revenue Over Expenditure Before Other Sources/Uses		180,291	47,233	(540,105)	(453,742)	(447,765)	(478,945)	(496,768)
D Other Sources/Uses								
Interfund Transfers								
Transfers In	8910-8929	18,525	110,471	153,436	79,760	99,044	110,885	110,885
Transfer Out	7610-7629	18,525	97,723	20,400	19,500	0	0	0
District Loan								
TOTAL, OTHER SOURCES		0	12,748	133,036	60,260	99,044	110,885	110,885
E Net Increase (Decrease) in FUND BALANCE		180,291	59,981	(407,069)	(393,483)	(348,720)	(368,060)	(385,883)

J202 Budget Comparison Description	Object	2008/09 Audited Actuals	2009/10 Audited Actuals	2010/11 Audited Actuals	2011/12 Audited Actuals	2012/13 Unaudited Actuals	2013/14 Adopted Budget	2013/14 Second Interim
F Fund Balance, Reserves								
Beginning Balance								
As of July 1 - Unaudited		1,710,202	1,890,492	1,950,474	1,543,405	1,149,922	801,202	801,202
Audit Adjustments		0	0	0	0	0	0	0
NET BEGINNING BALANCE		1,710,202	1,890,492	1,950,474	1,543,405	1,149,922	801,202	801,202
Fund Increase (Decrease)		180,291	59,981	(407,069)	(393,483)	(348,720)	(368,060)	(385,883)
Program Reserves (restrict for possible expenditures)								
Restricted Program Balance								
ENDING BALANCE		1,890,492	1,950,474	1,543,405	1,149,922	801,202	433,142	415,319

**TAMALPAIS UNION HIGH SCHOOL DISTRICT
ADULT ED MULTI YEAR COMPARISON
2008/09 TO 2012/13 ACTUALS
2013/14 ADOPTED, SECOND INTERIM**

ADULT ED PROGRAM ONLY - FUND 11

J202 Budget Comparison		Object	2008/09 Audited Actuals	2009/10 Audited Actuals	2010/11 Audited Actuals	2011/12 Audited Actuals	2012/13 Audited Actuals	2013/14 Adopted Budget	2013/14 Second Interim
Description									
A REVENUES									
Revenue Limit Sources		8010-8099	1,611,961	0	0	0	0	0	0
Federal Revenue		8100-8299	71,429	84,355	68,937	60,348	90,297	0	78,901
Other State Revenue		8300-8599	88,826	1,640,144	86,946	122,492	115,301	103,796	103,796
Other Local Revenue		8600-8799	85,182	93,454	88,298	62,002	47,057	30,700	33,400
TOTAL REVENUES			1,857,398	1,817,953	244,181	244,842	252,654	134,496	216,097
B EXPENDITURES									
Certificated Salaries		1000-1999	511,085	506,441	286,296	253,874	257,106	195,296	272,106
Classified Salaries		2000-2999	196,957	192,491	180,739	159,384	153,601	138,142	153,142
Employee Benefits		3000-3999	165,089	170,778	146,806	152,811	144,921	122,025	127,630
Books and Supplies		4000-4999	48,107	74,712	11,626	15,296	14,439	12,900	14,045
Services, Other Op. Exp.		5000-5999	696,599	657,064	23,028	15,187	11,940	13,150	14,014
Capital Outlay		6000-6999	0	11,341	0	0	0	0	0
Other Outgoing		7000-7299	0	0	0	0	0	0	0
Direct Support Costs		7300-7399	68,604	67,821	23,155	21,373	19,668	21,043	21,043
TOTAL EXPENDITURES			1,686,439	1,680,649	671,650	617,924	601,675	502,556	601,980
C Excess (Deficiency) of Revenue Over Expenditure Before Other Sources/Uses			170,958	137,304	(427,469)	(373,083)	(349,020)	(368,060)	(385,883)
D Other Sources/Uses									
Interfund Transfers									
Tranfers In		8910-8929	0	(67,990)			0	0	0
Transfer Out		7610-7629	0	0	0	0	0	0	0
Teeter Fund									
TOTAL, OTHER SOURCES			0	(67,990)	0	0	0	0	0
E Net Increase (Decrease) in FUND BALANCE			170,958	69,314	(427,469)	(373,083)	(349,020)	(368,060)	(385,883)

J202 Budget Comparison		Object	2008/09 Audited Actuals	2009/10 Audited Actuals	2010/11 Audited Actuals	2011/12 Audited Actuals	2012/13 Audited Actuals	2013/14 Adopted Budget	2013/14 Second Interim
Description									
F Fund Balance, Reserves									
Beginning Balance									
As of July 1 - Unaudited			1,710,202	1,881,160	1,950,474	1,523,005	1,149,923	800,902	800,902
Audit Adjustments									
NET BEGINNING BALANCE			1,710,202	1,881,160	1,950,474	1,523,005	1,149,923	800,902	800,902
Fund Increase (Decrease)			170,958	69,314	(427,469)	(373,083)	(349,020)	(368,060)	(385,883)
Program Reserves (restrict for possible expenditures									
Restricted Program Balance									
ENDING BALANCE			1,881,160	1,950,474	1,523,005	1,149,923	800,902	432,842	415,019

**TAMALPAIS UNION HIGH SCHOOL DISTRICT
COMMUNITY ED MULTI YEAR COMPARISON
2008/09 TO 2012/13 ACTUALS
2013/14 ADOPTED, SECOND INTERIM**

COMMUNITY ED PROGRAM ONLY - FUND 11 (RESOURCE 9019)

J202 Budget Comparison Description	Object	2008/09 Audited Actuals	2009/10 Audited Actuals	2010/11 Audited Actuals	2011/12 Audited Actuals	2012/13 Audited Actuals	2013/14 Adopted Budget	2013/14 Second Interim
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	772,557	804,932	653,295	692,331	724,340	700,000	702,804
TOTAL REVENUES		772,557	804,932	653,295	692,331	724,340	700,000	702,804
B EXPENDITURES								
Certificated Salaries	1000-1999	645	0	0	0	0	0	0
Classified Salaries	2000-2999	496,161	615,736	486,429	476,611	516,251	497,838	500,145
Employee Benefits	3000-3999	112,018	125,998	113,103	98,632	108,974	101,689	102,186
Books and Supplies	4000-4999	18,240	13,824	16,551	20,492	21,079	26,150	22,389
Services, Other Op. Exp.	5000-5999	103,990	104,245	120,389	147,525	145,124	154,020	157,781
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	32,172	35,199	29,459	29,730	31,657	31,188	31,188
TOTAL EXPENDITURES		763,224	895,002	765,931	772,991	823,085	810,885	813,689
C Excess (Deficiency) of Revenue Over Expenditure Before Other Sources/Uses		9,333	(90,071)	(112,636)	(80,660)	(98,744)	(110,885)	(110,885)
D Other Sources/Uses								
Interfund Transfers								
Transfers In	8910-8929	18,525	178,461	153,436	79,760	99,044	110,885	110,885
Transfer Out	7610-7629	18,525	97,723	20,400	19,500	0	0	0
District Loan								
TOTAL, OTHER SOURCES		0	80,738	133,036	60,260	99,044	110,885	110,885
E Net Increase (Decrease) in FUND BALANCE		9,333	(9,333)	20,400	(20,400)	300	0	0

J202 Budget Comparison Description	Object	2008/09 Audited Actuals	2009/10 Audited Actuals	2010/11 Audited Actuals	2011/12 Audited Actuals	2012/13 Audited Actuals	2013/14 Adopted Budget	2013/14 Second Interim
F Fund Balance, Reserves								
Beginning Balance								
As of July 1 - Unaudited		0	9,333	(0)	20,400	(0)	300	300
Audit Adjustments								
NET BEGINNING BALANCE		0	9,333	(0)	20,400	(0)	300	300
Fund Increase (Decrease)		9,333	(9,333)	20,400	(20,400)	300	0	0
Program Reserves (restrict for possible expenditures)								
Restricted Program Balance								
ENDING BALANCE		9,333	(0)	20,400	(0)	300	300	300

**TAMALPAIS UNION HIGH SCHOOL DISTRICT
STUDENT NUTRITION SERVICES FUND MULTI YEAR COMPARISON
2008/09 TO 2012/13 ACTUALS
2013/14 ADOPTED, SECOND INTERIM**

STUDENT NUTRITION SERVICES FUND - FUND 13

J202 Budget Comparison Description	Object	2008/09 Audited Actuals	2009/10 Audited Actuals	2010/11 Audited Actuals	2011/12 Audited Actuals	2012/13 Audited Actuals	2013/14 Adopted Budget	2013/14 Second Interim
A REVENUES								
Revenue Limit Sources	8010-8099	0	0	0	0	0	0	0
Federal Revenue	8100-8299	99,031	140,403	147,472	137,418	141,896	145,000	145,000
Other State Revenue	8300-8599	7,818	12,448	13,578	12,853	11,898	12,000	12,000
Other Local Revenue	8600-8799	508,690	502,717	539,395	527,482	549,973	525,000	525,000
TOTAL REVENUES		615,539	655,568	700,445	677,753	703,767	682,000	682,000
B EXPENDITURES								
Certificated Salaries	1000-1999	0	0	0	0	0	0	0
Classified Salaries	2000-2999	471,929	477,231	488,464	495,597	499,951	503,769	508,617
Employee Benefits	3000-3999	197,309	212,511	229,002	242,360	252,207	261,562	259,599
Books and Supplies	4000-4999	255,329	288,422	283,771	267,265	265,430	273,420	272,684
Services, Other Op. Exp.	5000-5999	7,149	7,097	6,274	7,701	8,684	9,396	9,830
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		931,716	985,261	1,007,510	1,012,923	1,026,272	1,048,147	1,050,730
C Excess (Deficiency) of Revenue Over Expenditure Before Other Sources/Uses		(316,177)	(329,692)	(307,065)	(335,170)	(322,505)	(366,147)	(368,730)
D Other Sources/Uses								
Interfund Transfers								
Tranfers In	8910-8929	333,786	344,692	307,065	321,947	322,506	343,808	368,730
Transfer Out	7610-7629	0	0	0	0	0	0	0
Teeter Fund								
TOTAL, OTHER SOURCES		333,786	344,692	307,065	321,947	322,506	343,808	368,730
E Net Increase (Decrease) in FUND BALANCE		17,609	15,000	0	(13,223)	1	(22,339)	0

J202 Budget Comparison Description	Object	2008/09 Audited Actuals	2009/10 Audited Actuals	2010/11 Audited Actuals	2011/12 Audited Actuals	2012/13 Audited Actuals	2013/14 Adopted Budget	2013/14 Second Interim
F Fund Balance, Reserves								
Beginning Balance								
As of July 1 - Unaudited		6,667	24,276	39,276	39,276	26,053	26,053	26,053
Audit Adjustments		0	0	0	0	0	0	0
NET BEGINNING BALANCE		6,667	24,276	39,276	39,276	26,053	26,053	26,053
Fund Increase (Decrease)		17,609	15,000	0	(13,223)	1	(22,339)	0
Program Reserves (restrict for possible expenditures Restricted Program Balance								
ENDING BALANCE		24,276	39,276	39,276	26,053	26,053	3,714	26,053

GENERAL FUND ENCROACHMENT	333,786	344,692	307,065	321,947	322,506	343,808	368,730
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TAMALPAIS UNION HIGH SCHOOL DISTRICT
 DEFERRED MAINTENANCE FUND MULTI YEAR COMPARISON
 2008/09 TO 2012/13 ACTUALS
 2013/14 ADOPTED, SECOND INTERIM

DEFERRED MAINTENANCE FUND - FUND 14

J202 Budget Comparison Description	Object	2008/09 Audited Actuals	2009/10 Audited Actuals	2010/11 Audited Actuals	2011/12 Audited Actuals	2012/13 Audited Actuals	2013/14 Adopted Budget	2013/14 Second Interim
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	148,067	157,157	157,529	156,980	156,594	157,000	157,000
Other Local Revenue	8600-8799	19,779	9,311	6,093	3,032	1,926	500	500
TOTAL REVENUES		167,846	166,468	163,622	160,012	158,520	157,500	157,500
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	2,773	0	11,556	8,650	13,961	0	2,342
Capital Outlay	6000-6999	534,528	141,151	27,283	331,316	112,449	357,500	1,763,461
Other Outgoing	7000-7299	0	0	0	0	0	0	0
Direct Support Costs	7300-7399							
TOTAL EXPENDITURES		537,301	141,151	38,839	339,966	126,410	357,500	1,765,803
C Excess (Deficiency) of Revenue Over Expenditure Before Other Sources/Uses		(369,455)	25,317	124,783	(179,954)	32,110	(200,000)	(1,608,303)
D Other Sources/Uses								
Interfund Transfers								
Transfers In	8910-8929	200,000	200,000	200,000	200,000	200,000	200,000	357,000
Transfer Out	7610-7629	0	0	0	0	0	0	0
Teeter Fund								
TOTAL, OTHER SOURCES		200,000	200,000	200,000	200,000	200,000	200,000	357,000
E Net Increase (Decrease) in FUND BALANCE		(169,455)	225,317	324,783	20,046	232,110	0	(1,251,303)

J202 Budget Comparison Description	Object	2008/09 Audited Actuals	2009/10 Audited Actuals	2010/11 Audited Actuals	2011/12 Audited Actuals	2012/13 Audited Actuals	2013/14 Adopted Budget	2013/14 Second Interim
F Fund Balance, Reserves								
Beginning Balance								
As of July 1 - Unaudited		1,182,800	1,013,345	1,238,661	1,563,445	1,583,491	1,815,601	1,815,601
Audit Adjustments/Restatements		0	0	0	0	0	0	0
NET BEGINNING BALANCE		1,182,800	1,013,345	1,238,661	1,563,445	1,583,491	1,815,601	1,815,601
Fund Increase (Decrease)		(169,455)	225,317	324,783	20,046	232,110	0	(1,251,303)
Program Reserves (restrict for possible expenditures)								
Restricted Program Balance								
ENDING BALANCE		1,013,345	1,238,661	1,563,445	1,583,491	1,815,601	1,815,601	564,298

TAMALPAIS UNION HIGH SCHOOL DISTRICT

BOND FUND MULTI YEAR COMPARISON

2008/09 TO 2010/11 ACTUALS

2011/12 to 2012/13 UNAUDITED ACTUALS, 2013/14 ADOPTED BUDGET, SECOND INTERIM

2001 BOND FUND

J202 Budget Comparison Description	Object	2008/09 Audited Actuals	2009/10 Audited Actuals	2010/11 Audited Actuals	2011/12 Unaudited Actuals	2012/13 Unaudited Actuals	2013/14 Adopted Budget	2013/14 First Interim
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	184,175	62,596	27,339	12,515	467,555	2,000	2,000
TOTAL REVENUES		184,175	62,596	27,339	12,515	467,555	2,000	2,000
B EXPENDITURES								
Certificated Salaries	1000-1999	0	0	0	0	0	0	0
Classified Salaries	2000-2999	76,367	344,582	0	0	0	0	0
Employee Benefits	3000-3999	19,803	7,616	0	0	0	0	0
Books and Supplies	4000-4999	0	0	9,761	159,885	10,488	0	0
Services, Other Op. Exp.	5000-5999	183,264	284,874	187,876	0	51,215	0	105,514
Capital Outlay	6000-6999	2,659,044	245,673	358,052	(1,576,839)	4,672,825	2,000	2,054,547
Other Outgoing	7000-7299	0	0	0	0	0	0	0
Direct Support Costs	7300-7399							
TOTAL EXPENDITURES		2,938,478	882,744	555,689	(1,416,954)	4,734,528	2,000	2,160,061
C Excess (Deficiency) of Revenue Over Expenditure Before Other Sources/Uses		(2,754,303)	(820,148)	(528,350)	1,429,469	(4,266,972)	0	(2,158,061)
D Other Sources/Uses								
Interfund Transfers								
Bonds Proceeds	8951	0	54,521,969	0	42,006,391	0	0	0
Transfer Out	7610-7629	0	54,383,086	0	42,006,391	0	0	0
Teeter Fund								
TOTAL, OTHER SOURCES		0	138,884	0	0	0	0	0
E Net Increase (Decrease) in FUND BALANCE		(2,754,303)	(681,264)	(528,350)	1,429,469	(4,266,972)	0	(2,158,061)

J202 Budget Comparison Description	Object	2008/09 Audited Actuals	2009/10 Audited Actuals	2010/11 Audited Actuals	2011/12 Unaudited Actuals	2012/13 Unaudited Actuals	2013/14 Adopted Budget	2013/14 Second Interim
F Fund Balance, Reserves								
Beginning Balance								
As of July 1 - Unaudited		8,966,993	6,212,690	5,531,426	5,003,076	6,432,545	2,165,573	2,165,573
Audit Adjustments/Restatements		0	0	0	0	0	0	0
NET BEGINNING BALANCE		8,966,993	6,212,690	5,531,426	5,003,076	6,432,545	2,165,573	2,165,573
Fund Increase (Decrease)		(2,754,303)	(681,264)	(528,350)	1,429,469	(4,266,972)	0	(2,158,061)
Program Reserves (restrict for possible expenditures)								
Restricted Program Balance								
ENDING BALANCE		6,212,690	5,531,426	5,003,076	6,432,545	2,165,573	2,165,573	7,512

TAMALPAIS UNION HIGH SCHOOL DISTRICT
BOND FUND MULTI YEAR COMPARISON
2008/09 TO 2012/13 ACTUALS
2013/14 ADOPTED, SECOND INTERIM

APPENDIX C

2006 BOND FUND

J202 Budget Comparison Description	Object	2008/09 Audited Actuals	2009/10 Audited Actuals	2010/11 Audited Actuals	2011/12 Audited Actuals	2012/13 Audited Actuals	2013/14 Adopted Budget	2013/14 Second Interim
A REVENUES								
Revenue Limit Sources	8010-8099							
Federal Revenue	8100-8299							
Other State Revenue	8300-8599							
Other Local Revenue	8600-8799	888,959	177,235	50,411	16,126	5,632	2,000	2,000
TOTAL REVENUES		888,959	177,235	50,411	16,126	5,632	2,000	2,000
B EXPENDITURES								
Certificated Salaries	1000-1999		0					
Classified Salaries	2000-2999	344,435	(93,275)	2,264	2,617	0	0	3,352
Employee Benefits	3000-3999	107,311	73,815	3,475	582	0	0	993
Books and Supplies	4000-4999	15,829	10,154	(18)	0	0	0	185
Services, Other Op. Exp.	5000-5999	74,285	(27,771)	26,513	52,006	26,163	0	258,355
Capital Outlay	6000-6999	31,025,098	9,680,838	2,323,985	2,695,063	1,203,470	2,000	3,844,534
Other Outgoing	7000-7299							
Direct Support Costs	7300-7399							
TOTAL EXPENDITURES		31,566,958	9,643,761	2,356,219	2,750,268	1,229,633	2,000	4,107,419
C Excess (Deficiency) of Revenue Over Expenditure Before Other Sources/Uses		(30,677,999)	(9,466,526)	(2,305,808)	(2,734,142)	(1,224,001)	0	(4,105,419)
D Other Sources/Uses								
Interfund Transfers								
Bonds Proceeds	8951		0					
Transfer Out	7610-7629	2,080,000	120,000					
Teeter Fund								
TOTAL, OTHER SOURCES		(2,080,000)	(120,000)	0	0	0	0	0
E Net Increase (Decrease) in FUND BALANCE		(32,757,999)	(9,586,526)	(2,305,808)	(2,734,142)	(1,224,001)	0	(4,105,419)

J202 Budget Comparison Description	Object	2008/09 Audited Actuals	2009/10 Audited Actuals	2010/11 Audited Actuals	2011/12 Unaudited Actuals	2012/13 Audited Actuals	2013/14 Adopted Budget	2013/14 Second Interim
F Fund Balance, Reserves								
Beginning Balance								
As of July 1 - Unaudited		52,715,894	19,957,895	10,371,369	8,065,562	5,331,420	4,107,419	4,107,419
Audit Adjustments/Restatements		0	0	0	0	0	0	0
NET BEGINNING BALANCE		52,715,894	19,957,895	10,371,369	8,065,562	5,331,420	4,107,419	4,107,419
Fund Increase (Decrease)		(32,757,999)	(9,586,526)	(2,305,808)	(2,734,142)	(1,224,001)	0	(4,105,419)
Program Reserves (restrict for possible expenditures)								
Restricted Program Balance								
ENDING BALANCE		19,957,895	10,371,369	8,065,562	5,331,420	4,107,419	4,107,419	2,000

TAMALPAIS UNION HIGH SCHOOL DISTRICT
SPECIAL RESERVE FUND MULTI YEAR COMPARISON
2008/09 TO 2012/13 ACTUALS
2013/14 ADOPTED, SECOND INTERIM

SPECIAL RESERVE CAPITAL OUTLAY - FUND 40

J202 Budget Comparison Description	Object	2008/09 Audited Actuals	2009/10 Audited Actuals	2010/11 Audited Actuals	2011/12 Audited Actuals	2012/13 Audited Actuals	2013/14 Adopted Budget	2013/14 Second Interim
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	11,116	20,287	5,928	27,048	7,948	58,000	58,000
Services, Other Op. Exp.	5000-5999	45,250	24,334	0	21,512	8,611	0	33,000
Capital Outlay	6000-6999	11,439	62,410	60,491	98,264	18,694	37,000	37,000
Other Outgoing	7000-7299	0	0	0	0	0	0	0
Direct Support Costs	7300-7399							
TOTAL EXPENDITURES		67,805	107,030	66,419	146,824	35,253	95,000	128,000
C Excess (Deficiency) of Revenue Over Expenditure Before Other Sources/Uses		(67,805)	(107,030)	(66,419)	(146,824)	(35,253)	(95,000)	(128,000)
D Other Sources/Uses								
Interfund Transfers								
Tranfers In	8910-8929	540,000	0	770,000	270,000	270,000	270,000	270,000
Transfer Out	7610-7629	0	0	0	0	0	0	0
Teeter Fund								
TOTAL, OTHER SOURCES		540,000	0	770,000	270,000	270,000	270,000	270,000
E Net Increase (Decrease) in FUND BALANCE		472,195	(107,030)	703,581	123,176	234,747	175,000	142,000

J202 Budget Comparison Description	Object	2008/09 Audited Actuals	2009/10 Audited Actuals	2010/11 Audited Actuals	2011/12 Audited Actuals	2012/13 Audited Actuals	2013/14 Adopted Budget	2013/14 Second Interim
F Fund Balance, Reserves								
Beginning Balance								
As of July 1 - Unaudited		652,495	1,124,690	1,017,660	1,721,240	1,844,416	2,079,163	2,079,163
Audit Adjustments		0	0	0	0	0	0	0
NET BEGINNING BALANCE		652,495	1,124,690	1,017,660	1,721,240	1,844,416	2,079,163	2,079,163
Fund Increase (Decrease)		472,195	(107,030)	703,581	123,176	234,747	175,000	142,000
Prepaid Expenditures								
Restricted Program Balance				1,719,437	1,894,437	1,894,437	1,894,437	1,894,437
ENDING BALANCE		1,124,690	1,017,660	1,721,240	1,844,416	2,079,163	2,254,163	2,221,163

**TAMALPAIS UNION HIGH SCHOOL DISTRICT
SELF INSURANCE FUND MULTI YEAR COMPARISON
2008/09 TO 2012/13 ACTUALS
2013/14 ADOPTED, SECOND INTERIM**

SELF INSURANCE FUND - FUND 67

J202 Budget Comparison		2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2013/14
Description	Object	Audited Actuals	Audited Actuals	Audited Actuals	Audited Actuals	Audited Actuals	Adopted Budget	Second Interim
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	28,038	3,642	50,141	6,077	6,297	50	50
TOTAL REVENUES		28,038	3,642	50,141	6,077	6,297	50	50
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	5,955	2,816	0	0	5,786	0	0
Services, Other Op. Exp.	5000-5999	7,515	1,000	23,367	1,000	2,264	2,000	20,835
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							
TOTAL EXPENDITURES		13,470	3,816	23,367	1,000	8,050	2,000	20,835
C Excess (Deficiency) of Revenue Over Expenditure Before Other Sources/Uses		14,568	(174)	26,774	5,077	(1,753)	(1,950)	(20,785)
D Other Sources/Uses								
Interfund Transfers								
Tranfers In	8910-8929	0	0	0	0	0	0	0
Transfer Out	7610-7629	0	0	0	0	0	0	0
Teeter Fund								
TOTAL, OTHER SOURCES		0	0	0	0	0	0	0
E Net Increase (Decrease) in FUND BALANCE		14,568	(174)	26,774	5,077	(1,753)	(1,950)	(20,785)

J202 Budget Comparison		2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2013/14
Description	Object	Audited Actuals	Audited Actuals	Audited Actuals	Audited Actuals	Audited Actuals	Adopted Budget	Second Interim
F Fund Balance, Reserves								
Beginning Balance								
As of July 1 - Unaudited		6,561	21,129	20,955	47,729	52,805	51,052	51,052
Audit Adjustments		0	0	0	0	0	0	0
NET BEGINNING BALANCE		6,561	21,129	20,955	47,729	52,805	51,052	51,052
Fund Increase (Decrease)		14,568	(174)	26,774	5,077	(1,753)	(1,950)	(20,785)
Program Reserves (restrict for possible expenditures Restricted Program Balance								
ENDING BALANCE		21,129	20,955	47,729	52,805	51,052	49,102	30,267

TAMALPAIS UNION HIGH SCHOOL DISTRICT
TAM SCHOLARSHIP FUND MULTI YEAR COMPARISON
2008/09 TO 2012/13 ACTUALS
2013/14 ADOPTED, SECOND INTERIM

TAM SCHOLARSHIP FUND - FUND 19

J202 Budget Comparison		2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2013/14
Description	Object	Audited Actuals	Audited Actuals	Audited Actuals	Audited Actuals	Audited Actuals	Adopted Budget	Second Interim
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	1,172	506	254	114	65	50	50
TOTAL REVENUES		1,172	506	254	114	65	50	50
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	2,000	2,000	581	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		2,000	2,000	581	0	0	0	0
C Excess (Deficiency) of Revenue Over Expenditure Before Other Sources/Uses		(828)	(1,494)	(327)	114	65	50	50
D Other Sources/Uses								
Interfund Transfers								
Transfers In	8910-8929	0	0	0	0	0	0	0
Transfer Out	7610-7629	0	0	0	0	0	0	0
Teeter Fund								
TOTAL, OTHER SOURCES		0	0	0	0	0	0	0
E Net Increase (Decrease) in FUND BALANCE		(828)	(1,494)	(327)	114	65	50	50

J202 Budget Comparison		2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2013/14
Description	Object	Audited Actuals	Audited Actuals	Audited Actuals	Audited Actuals	Audited Actuals	Adopted Budget	Second Interim
F Fund Balance, Reserves								
Beginning Balance								
As of July 1 - Unaudited		52,904	52,076	50,582	50,255	50,370	50,434	50,434
Audit Adjustments								
NET BEGINNING BALANCE		52,904	52,076	50,582	50,255	50,370	50,434	50,434
Fund Increase (Decrease)		(828)	(1,494)	(327)	114	65	50	50
Program Reserves (restrict for possible expenditures)								
Restricted Program Balance								
ENDING BALANCE		52,076	50,582	50,255	50,370	50,434	50,484	50,484

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

APPENDIX D

		2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2013-2014	2013-2014
	Objects	Audited Actuals	Audited Actuals	Audited Actuals	Audited Actuals	Audited Actuals	Adopted	First Interim	Second Interim
Revenue:									
Special Ed Rev. Limit ADA transfer from Unrestricted	8091	525,215	627,879	666,374	762,056	718,626	711,000	711,000	711,000
Special Ed Rev. Limit ADA transfer to MCOE		0	0	0	0				
Reimbursement from Bolinas Stinson and Lagunitas	8699	0	20,891	42,646	40,668	39,757	41,380	41,380	41,380
PL94-142 Allowance - Federal money	8181	403,079	416,389	423,284	432,105	432,799	437,378	437,378	437,378
ARRA/Special Ed	8181		55,043	231,602	170,519				
Mental Health - Federal	8287				0	208,153	78,764	78,764	78,764
Mental Health - State	8587				0	344,131	263,343	263,343	263,343
Special Education California High School Exit Exam/Carryover	8590	0	0	0	0				69,568
Extended School Year	8699	8,225	8,225	8,225	8,225	8,225	8,225	8,225	8,225
Pre-Assessment Mental Health	8792	17,459	19,118	19,098	2,243				
Special Ed - NPS/LCI Set Aside	8792	43,560	25,612	40,468	27,601	21,245	16,483	16,483	16,946
Special Ed - NPA/NPS Prior yr	8329	0	0	0	0				
Low Incidence Reimbursement/Other Reimbursements		15,000	28,948	(1,413)	2,289	3,800	14,500	14,500	14,500
Donation		0	2,427	611	2,000				1,000
Special Ed - Prior Year			(6,721)	7,142	12,441	0	0	0	0
SELPA-ED Program	8792	0	0	0	0				
Special Ed - Facilities Use	8792	0	0	0	11,360	11,350			
Special Ed Fr. Cnty - AB602 block grant	8722/8792	1,960,807	1,967,801	1,932,615	1,924,166	1,949,730	1,987,843	1,908,343	1,948,638
Special Ed One-time Settlement	8792	14,527	14,527	14,527	0				
Total Revenue		2,987,872	3,180,139	3,385,179	3,395,673	3,737,816	3,558,916	3,479,416	3,590,742
Expenditures:									
Teachers	1110	1,299,240	1,371,781	1,355,648	1,308,302	1,338,716	1,359,170	1,454,455	1,454,455
Teachers/Substitutes	1140	11,250	10,454	0	9,294	860	6,500	7,500	7,700
Pupil Support-Psychologists	1200	312,513	312,419	426,520	365,516	621,608	631,315	608,887	618,237
Substitutes/Stipends/Extra Duty	1250/30/60	45,220	84,778	66,441	116,957	43,791	43,500	58,267	54,099
Director of Special Education/Sr & Asst. Dir. Student Services	1317	128,065	130,913	130,596	134,058	136,662	118,552	131,226	131,226
Staff Development									
Special Ed Pupil Services	1000								
Special Ed Instr. Aides/sign interpreter	2000								
Instructional Aide - Regular	2110	657,908	650,877	662,733	671,195	846,130	931,758	996,638	996,278
Instructional Aide Sub - Illness	2160	8,100	7,760	19,730	8,040	8,960	6,700	6,700	10,160
Instructional Aide Sub - Non Illness	2170	7,200	5,320	9,010	6,920	14,913	8,800	8,800	10,600
Clerical /Typewell Aide	2401	110,861	119,954	74,327	74,156	75,971	76,220	80,202	80,202
Salary Related Benefits	3000	930,016	1,009,457	1,093,692	1,090,360	1,293,052	1,411,458	1,466,538	1,466,784
Salaries & Benefits		3,510,373	3,703,713	3,838,698	3,784,798	4,380,663	4,593,973	4,819,213	4,829,741
Special Ed Supplies	4000	30,150	56,334	190,333	21,963	24,783	31,600	101,046	101,081
Legal Services	5829	115,000	19,203	56,026	113,630	37,989	75,000	75,000	36,000
Legal Judgements	5825	185,000	36,641	105,300	109,037	199,500	210,000	209,600	169,600
Special Ed Consultants	5837	2,000	2,923	4,862	14,795	0	15,000	14,350	12,002
MCOE Contract Services	5800.30	0	0	0	0	0	0	0	0
1:1 Aides	5840	285,000	463,716	363,072	207,207	247,175	201,050	200,509	198,109
Oth. Operating Svcs.- mileage,conference,printing	5000	90,820	56,769	145,931	84,889	166,942	129,900	134,792	142,446
Instructional Equipment	6000	0	0	40,335	0				
Non Public School (NPS) tuition	5833	540,000	516,827	688,504	824,440	633,330	650,000	650,000	865,949
Mental Health Residential	5834				0	391,364	342,107	338,807	391,625
Non Public Agency (NPA) & 1:1 aides	5835	250,000	197,650	168,229	192,601	176,033	233,000	233,000	209,400
Transportation - taxi cabs etc	5230	35,500	28,158	29,321	35,574	21,533	42,400	42,521	36,530
Transportation - in-lieu	5200.05	0	0	0	0	0	0	0	0
Transportation - contract w/MPTA	7143	230,110	305,383	454,160	347,471	293,641	416,335	416,335	330,144
Special Ed Excess Cost - Bill Back	7142	501,483	378,848	380,387	416,700	351,027	431,455	446,401	399,401
State Special Schools	7130	0	10,194	5,471	(2,181)	0	0	0	0
Indirect Cost	7310	318,842	356,391	524,079	376,158	447,583	545,673	545,673	545,673
Non Personnel Expenditures		2,583,905	2,429,037	3,156,010	2,742,284	2,990,900	3,323,520	3,408,034	3,437,960
Total Special Education Budget		\$ 6,094,278	\$ 6,132,750	\$ 6,994,708	\$ 6,527,082	\$ 7,371,563	\$ 7,917,493	\$ 8,227,247	\$ 8,267,701
Contribution from the General Fund	8980	\$ (3,106,406)	\$ (2,952,611)	\$ (3,609,529)	\$ (3,131,409)	\$ (3,633,747)	\$ (4,358,577)	\$ (4,747,831)	\$ (4,676,959)

Certificated Staffing Comparison
2013/2014 Adopted Budget vs. 2013/2014 Spring

CERTIFICATED	2013/2014		
	FTE		
	Adopted	Spring 2014	Increase /
SITE	A	B	(Decrease)
Drake	60.3000	59.9000	(0.4000)
Redwood	93.0000	93.7000	0.7000
Tamalpais	77.9000	78.9000	1.0000
San Andreas	7.5750	7.5750	0.0000
Tamiscal	8.0000	8.0000	0.0000
DISTRICTWIDE			
Global Studies	0.2000	0.2000	0.0000
ESL Teacher	0.2000	0.2000	0.0000
TFT	0.2000	0.2000	0.0000
Ed Tech Coach	0.2000	0.2000	0.0000
Sub Total Unrestricted	247.5750	248.8750	1.3000
Title I (06-3010)	0.0000	0.2250	0.2250
EIA (06-7091)	0.2250	0.0000	(0.2250)
Sub Total Restricted	0.2250	0.2250	0.0000
TOTAL	247.8000	249.1000	1.3000
Fund 11	0.6000	0.6000	0.0000
POSITION CONTROL	248.4000	249.7000	1.3000

Classified Staffing Comparison
2013/2014 Adopted Budget vs. 2013/2014 Spring

POSITION	2013/14 FTE Adopted	2013/14 FTE Spring
Paraeducator	0.525	0.450
Health Specialist	1.000	1.000
Delivery	1.000	1.000
Custodian	28.500	28.500
Library Specialist	3.000	3.000
Computer	7.000	7.000
Print Shop	2.000	2.000
Clerical	42.125	42.125
Campus Staff Assistant	10.000	10.000
Sub Total Unrestricted	95.150	95.075
Maintenance	5.000	5.000
Grounds	4.000	4.000
Clerical – M&O	1.000	1.000
Spec. Ed.-Paraeducator	20.875	21.625
Spec. Ed. -Secretary	1.000	1.000
Title I	1.450	1.450
EIA-LEP	0.000	0.000
Parent Funds	0.000	1.925
Sub Total Restricted	33.325	36.000
TOTAL	128.475	131.075

Classified Staffing Comparison - Clerical Detail
2013/2014 Adopted Budget vs. 2013/2014 Spring

	2013/14 FTE Adopted	2013/14 FTE Spring
College & Career Specialist	3.750	3.750
Clerk III (Attendance)	3.750	3.750
Clerk IV	2.125	2.125
Senior Account Clerk	2.875	2.875
Secretary	13.625	13.625
Administrative Secretary	4.000	4.000
Payroll Coordinator	1.000	1.000
Accounting Coordinator	1.000	1.000
Budget Coordinator	1.000	1.000
Executive Assistant to Superintendent/BOT	1.000	1.000
Principals Secretary	3.000	3.000
Alternative School Secretary	2.000	2.000
Information Technology Data Specialist	3.000	3.000
Sr. Information Technology Data Specialist	1.000	1.000
Total	43.1250	43.1250

History of Property Tax Change

<u>Fiscal Year</u>	<u>Actual Taxes</u>	<u>Increase Over Prior Year</u>	
		\$	%
87-88	9,610,865		
88-89	10,596,636	985,771	10.3%
89-90	11,840,674	1,244,038	11.7%
90-91	12,666,884	826,210	7.0%
91-92	13,446,019	779,135	6.2%
92-93	14,619,350	1,173,331	8.7%
93-94	15,273,187	653,837	4.5%
94-95	15,822,799	549,612	3.6%
95-96	16,253,696	430,897	2.7%
96-97	16,994,860	741,164	4.6%
97-98	17,960,502	965,642	5.7%
98-99	19,152,625	1,192,123	6.6%
99-00	20,968,661	1,816,036	9.5%
00-01	23,042,765	2,074,104	9.9%
01-02	25,283,084	2,240,319	9.7%
02-03	27,310,472	2,027,388	8.0%
03-04	29,285,599	1,975,127	7.2%
04-05	31,470,427	2,184,828	7.5%
05-06	34,102,150	2,631,723	8.4%
06-07	37,045,816	2,943,666	8.6%
07-08	39,559,232	2,513,416	6.8%
08-09	41,933,227	2,373,995	6.0%
09-10	43,083,787	1,150,560	2.7%
10-11	42,635,597	(448,190)	-1.0%
11-12	43,125,248	489,651	1.1%
12-13	44,246,663	1,121,415	2.6%
13-14	45,352,245	1,105,582	2.5%
13-14	45,820,200	1,573,537	3.6%

12-13 Actual

13-14 Adoption

13-14 Second Interim

