ACTION ITEM
BOARD OF TRUSTEES
August 28, 2013

2012/2013 Unaudited Actuals

INTRODUCTION

The 2012/2013 financial records have been finalized and the State's Financial Report is ready for Board Approval and submission to County Superintendent of Schools. This process must be completed prior to September 15, 2013. The independent auditors from Nigro & Nigro PC will spend the week of November 12 finalizing their review of the District's financial statements. The final audit report must be submitted to the State by December 15, 2013.

BACKGROUND

The district closed its books with a net increase of $308,453 to its Unrestricted General Fund balance. This amount is composed of an increase in fund balance of $1,574,978 less carryover $267,874, Tier III State Program fund balances in the amount of $248,373, and Educational Protection Act (Prop 30) funding received in June in the amount of $750,278.

CARRYOVER	
Donations	$32,996
Facilities Usage-Used for Summer Projects at Sites	96,880
Catastrophic Leave	32,000
Drake Energy Award	5,998
Legal Cost Related to Impasse/Fact Finding CSEA	100,000
Unrestricted Carryover	**$ 267,874**
STATE TIER III FUND BALANCE	
Instructional Materials	126,097
California Instructional School Garden	194
Discretionary Block Grant-Site	122,082
Sub Total Tier III Balance	**$ 248,373**
STATE AID FUND BALANCE	
Educational Protection Act	**$750,278**
TOTAL UNRESTRICTED CARRYOVER & FUND BALANCE	**$1,266,525**

The Restricted Fund Balance is $1,504,958. Carryover to 2013/14 is $1,708,951.

RESTRICTED CARRYVOVER		
Title I		$ 169,436
Title II – Teacher Quality		26,137
Title III – Immigrant Education		8,418
Lottery – Instructional Materials		377,292
Special Education		69,568
EIA-LEP		206,378
Restricted Routine Maintenance		199,188
Parent Teacher Association		31,902
Foundations		372,589
Donations		30,370
PG&E Grant		1,107
Global Studies		10,522
California Endowment-Restorative Justice		10,809
Student Activities		74,800
Modernization Donations		32,203
Redhill Field		88,232
TOTAL RESTRICTED		**$1,708,951**

A comparison of the 2012/13 Unaudited Actuals to the 2012/13 Adopted Budget is presented for your review.

<u>GENERAL FUND – UNRESTRICTED ONLY</u> (Appendix A)

<u>A. REVENUE</u>	**<u>INCREASE/(DECREASE) FROM ADOPTED BUDGET</u>**
Revenue Limit Sources	
State Aid – Current Year *Transfer to MCOE for County Educated children*	$ 51,638
Educational Protection Act (Prop 30)	750,278
Property Taxes (**Appendix B**)	497,613
Revenue Limit Transfer to Special Education *Transfer needed for Non Public School ADA, Non Severely Handicapped Special Day Class,*	29,839
Other State Revenue	
Mandated Cost Reimbursements	113,879
Lottery	43,708
Testing	12,056
Basic Aid Fair Share Reduction	218,052

A. REVENUE (Cont'd)		**INCREASE/(DECREASE) FROM ADOPTED BUDGET**
Local Revenue		
Parcel Tax (Mobile & Floating Homes Refund)		(441,157)
Sale of Equipment		5,533
Rentals & Leases		76,026
Interest Income		(37,014)
E-Rate		62,077
Site Revenue (Not included in Adopted Budget)		281,586
Total Revenues		**$ 1,664,114**
B. EXPENDITURES		**INCREASE/(DECREASE) FROM ADOPTED BUDGET**
1000-1999 Certificated Salaries		$ 301,294
Certificated Staffing/Stipends	$ 151,567	
Principal/Asst. Principal Subs	$ 67,164	
Retiree Incentives	$ 60,125	
Various Site and Department	$ 22,438	
2000-2999 Classified Salaries		$ 160,814
2% Salary Increase	$ 218,592	
Retiree Incentive	$ 45,752	
Unfilled Positions	$(103,530)	
3000-3999 Employee Benefits		$ 27,661
The cost of health and welfare benefits was underestimated at budget adoption.		
4000-4999 Books and Supplies		$ (46,718)
Books and supplies budgets include a significant amount of carryover from the prior year. Areas of decreased spending were supplies and software.		
5000-5999 Services & Other Operating		(168,054)
Travel & Conferences	$ (9,727)	
Dues & Memberships	$ (33,193)	
Utilities	$ (82,235)	
Equipment Rental & Repairs	$(168,751)	
Outside Printing	$ (52,287)	
Legal	$ 39,263	
Phones/Postage/Internet	$ (37,818)	
Contracts	$ 176,694	

B. EXPENDITURES (Cont'd)		INCREASE/(DECREASE) FROM ADOPTED BUDGET
6000-6999 Capital Outlay		$ (7,386)
7000-7999 Other Outgo/Direct Support Costs		6,128
Savings in Special Education has reduced the amount of Indirect Charges.		
Total Expenditures		**$ 273,739**
D. OTHER SOURCES/USES		**INCREASE/(DECREASE) FROM ADOPTED BUDGET**
8910-8929 Transfers In		$ (20,400)
Community Education – Use of Sites-Discontinued		
Transfer Out – Food Service *Increased food sales & Reduction in Expenditures*		$ 34,542
Transfer Out – Community Education *Community support of programs*		$ 33,821
8980-8999 Contributions to Restricted Programs		$ 707,352
Special Education **(Appendix C)**	$ 670,313	
Restricted Routine Maintenance	$ 37,039	
Change Adopted Budget to Unaudited Actuals		**$ 2,145,690**

OTHER FUNDS (Appendix H)

Adult and Community Education – Fund 11

Adult Education ended the year with a decrease to their fund balance of $348,720. The expectation in 2009/10 was for Adult Education to run their program for three years at approximately $500,000 per year. The fund balance is $801,202 indicating that the program has funding for 2013/14.

Community Education completed the year requiring $33,821 less from the General Fund than expected. The cost of running the program continues to exceed the revenue. Discussion are centered around a restructuring of the program.

Student Nutrition Services – Fund 13

Revenues are up $26,014 compared to the prior year. Salary and benefit expense grew $34,692 as a result of the 2% salary increase and step advancement. There were savings in food and operating expenses in the amount of $15,931.

Deferred Maintenance - Fund 14

Deferred Maintenance provides revenue for major state-approved maintenance, such as roof repairs, paving, painting, and carpentry. The state is supposed to fund ½ of 1% of the General Fund budgeted expenditures and the District is to match that. The District transferred $200,000 and the state matched $156,594 for the prior year. This fund has a reserve of $1,815,601. Approximately $1.6 Million was scheduled for expenditures at all sites this summer.

Special Reserve for Non Capital Outlay – Fund 17

The balance in this fund is $1,216,494. The original intention was to provide for post-employment retirement benefits. With enrollment growth expected in the next several years, this fund will be used to support non capital expenditures related to that growth. In 2010/11 the Board approved a $1,000,000 transfer from the Unrestricted General Fund.

Bond Fund (2001) – Fund 22

The 2001 Bond Fund had expenditures totaling $4,734,528. The fund earned $5,509 in interest income. The District received a settlement payment in the amount of $462,046 relating to the Caldwell Theater HVAC issue. The 2001 Bond Fund has an ending balance of $2,165,573. The expectation is that this bond fund will be closed at the completion of the two synthetic field projects.

Bond Fund (2006) – Fund 24

The 2006 Bond Fund had expenditures totaling $1,229,663. Interest income was 5,632. The 2006 Bond fund has an ending balance of $4,107,419.

Special Reserve for Capital Outlay – Fund 40

Transfers were made to this fund in the amount $270,000 to provide funding for District wide technology ($50,000); furniture replacement ($8,000); copier replacement ($37,000), field replacement ($175,000). The ending fund balance is $2,079,163. The ending fund balance consists of the following:

SPECIAL RESERVE FOR CAPITAL OUTLAY	
Enrollment Growth	$ 500,000
Furniture Replacement	$ 386
Technology	$ 35,457
Copier Replacement	$ 54,343
Vehicle Replacement	$ 56,981
Field Replacement & Repair	$1,431,995
Balance	**$2,079,163**

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

NEXT STEPS

The Unaudited Actuals provide data for adjusting the 2013/14 budgets. Utilities will be analyzed and adjusted accordingly. Carryovers from 2012/13 will be added to budgets in 2013/14. Position Control will be updated with actual staffing and the budget adjusted. Budgeted property tax revenue in 2013/14 will be increased as a result of the increase in 2012/13.

RECOMMENDATION

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

TAMALPAIS UNION HIGH SCHOOL DISTRICT
COMPARISON REPORT
UNRESTRICTED

General Fund

J200 Budget Comparison Description	Object	2011-12 Audited Actuals	2012-13 Adopted Budget	2012-13 First Interim	2012-13 Second Interim	2012-13 Estimated Actuals	2012-13 Unaudited Actuals	2013-14 Adopted Budget
A **REVENUES**								
Revenue Limit Sources	8010-8099	42,104,146	42,726,722	42,939,551	43,140,273	43,258,854	44,056,090	44,414,533
Federal Revenues	8100-8299	0	0	0	0	0	0	0
Other State Revenue	8300-8599	1,049,793	561,055	609,900	669,910	817,022	948,750	2,108,950
Other Local Revenue	8600-8799	9,723,006	9,608,291	9,772,208	9,464,564	9,558,650	9,555,342	9,769,216
TOTAL REVENUES		52,876,945	52,896,068	53,321,659	53,274,747	53,634,526	54,560,182	56,292,699
B **EXPENDITURES**								
Certificated Salaries	1000-1999	23,416,103	23,904,955	24,280,218	24,343,825	24,293,945	24,206,249	25,517,931
Classified Salaries	2000-2999	6,385,947	6,283,703	6,401,106	6,412,328	6,630,963	6,444,517	6,715,956
Employee Benefits	3000-3999	10,200,512	10,439,140	10,549,371	10,534,902	10,584,506	10,466,801	11,125,079
Books and Supplies	4000-4999	1,852,282	1,702,929	2,761,851	2,741,770	2,210,240	1,656,211	2,349,941
Services, Other Op. Exp.	5000-5999	4,435,148	4,415,966	4,523,153	4,568,877	4,515,614	4,247,912	4,294,802
Capital Outlay	6000-6999	81,772	114,200	119,361	123,985	114,667	106,814	83,000
Other Outgoing	7100-7499	24,587	0	0	0	0	0	0
Direct Support Costs	7300-7399	(453,750)	(528,518)	(547,388)	(547,388)	(544,737)	(522,390)	(625,321)
TOTAL EXPENDITURES		45,942,601	46,332,375	48,087,672	48,178,299	47,805,198	46,606,114	49,461,388
C Excess (Deficiency) of Revenue over Expenditure Before Other Sources/Uses		**6,934,344**	**6,563,693**	**5,233,987**	**5,096,448**	**5,829,328**	**7,954,068**	**6,831,311**
D **Other Sources/Uses**								
Interfund Transfers								
Transfers In - Comm.Ed.	8910-8929	19,500	20,400	20,400	20,400	0	0	0
Transfers In - ETF	8910-8929							
Transfers In - Self Insurance Fund	8910-8929							
Transfers Out - Food Service	7610-7629	(321,947)	(357,048)	(357,048)	(357,048)	(362,012)	(322,506)	(343,808)
Transfer Out - Special Reserve-Capital		(270,000)	(270,000)	(270,000)	(270,000)	(270,000)	(270,000)	(270,000)
Transfer Out - Special Reserve-Non Capital		-	-	-	-	-	-	-
Transfers Out - Deferred Maintenance		-	-	-	-	-	-	-
Transfer Out - Comm. Ed.		(79,760)	(132,865)	(132,865)	(132,865)	(132,865)	(99,044)	(110,885)
Sources-Capital Lease	8930-8979	-	-	-	-	-	-	-
Contribution to Restricted Programs	8980-8999	(5,158,524)	(6,394,892)	(6,250,526)	(6,293,647)	(6,217,463)	(5,687,540)	(6,544,848)
TOTAL, OTHER SOURCES/USES		(5,810,731)	(7,134,405)	(6,990,039)	(7,033,160)	(6,982,340)	(6,379,090)	(7,269,541)
E **Net Increase (Decrease) in FUND BALANCE**		**1,123,613**	**(570,712)**	**(1,756,052)**	**(1,936,712)**	**(1,153,012)**	**1,574,978**	**(438,230)**
		(1,085,792)		1,085,792	1,085,792	1,085,792	(1,266,525)	-
		37,821	**(570,712)**	**(670,260)**	**(850,920)**	**(67,220)**	**308,453**	**(438,230)**

J200 Budget Comparison DESCRIPTION	Object	2011-12 Audited Actuals	2012-13 Adopted Budget	2012-13 First Interim	2012-13 Second Interim	2012-13 Estimated Actuals	2012-13 Unaudited Actuals	2013-14 Adopted Budget
F **Fund Balance, Reserves**								
Beginning Balance								
As of July 1-Unaudited		20,868,123	21,991,736	21,991,736	21,991,736	21,991,736	21,991,736	23,566,714
Audit Adjustments								
NET BEGINNING BALANCE		20,868,123	21,991,736	21,991,736	21,991,736	21,991,736	21,991,736	23,566,714
Fund Increase (Decrease)		1,123,613	(570,712)	(1,756,052)	(1,936,712)	(1,153,012)	1,574,978	(438,230)
Program Reserves (restricted for expend.)								
Adjustment for Restatement								
Restricted Program Balances								
ENDING FUND BALANCE		**21,991,736**	**21,421,024**	**20,235,684**	**20,055,024**	**20,838,724**	**23,566,714**	**23,128,484**
Components of Ending Balance								
Reserved Amounts								
Revolving Cash		12,026	12,000	12,000	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		1,705,780	1,731,585	1,875,325	1,786,963	1,867,000	1,738,224	1,824,877
(Required by State 3%)								
Designation - 08/09, 09/10, 10/11, 11/12 Surplus to		2,519,948	2,519,948	2,519,948	2,519,948	2,519,948	2,828,401	2,519,948
Cover Future Deficits		-	-	-	-	-	-	-
Designation- Parcel Tax Renewal		-	-	-	-	-	-	-
Designation- Economic Uncertainty- Basic Aid		16,650,930	17,157,490	15,828,411	15,736,113	16,439,776	17,721,563	16,043,669
Tier III Fund Balance								
Site Carryovers,Tier III Fund Balance		1,085,792	0	0	0	0	1,266,525	0
Ending Balance		(0)	0	(0)	(0)	(0)	0	2,727,990

J200 Budget Comparison DESCRIPTION	Object	2011-12 Audited Actuals	2012-13 Adopted Budget	2012-13 First Interim	2012-13 Second Interim	2012-13 Estimated Actuals	2012-13 Unaudited Actuals	2013-14 Adopted Budget
Revenue Limit Sources								
State Aid-Current Year	8011/19	(254,501)	(273,864)	(273,864)	(265,442)	(203,661)	(222,226)	(226,712)
Basic Aid Fair Share Reduction	8011	-	-	-	-	-	-	-
Educational Protection Act	8012						750,278	-
Homeowners Exemption	8021	297,661	293,171	297,661	292,623	295,791	295,791	295,559
Other Subventions/RDA	8029/47	(4,544)	-	-	68,213	108,055	108,055	-
Secured Roll Taxes	8041	41,831,637	42,438,270	42,668,270	42,775,273	42,775,273	42,858,605	43,996,518
Unsecured Taxes	8042	940,924	947,867	940,924	964,531	941,403	941,403	1,005,143
Prior Year Taxes	8043	55,025	69,743	55,025	55,025	42,810	42,810	55,025
Revenue Limit Transfers - *Special Ed*	8091	(762,056)	(748,465)	(748,465)	(749,950)	(700,817)	(718,626)	(711,000)
TOTAL: Rev. Limit Sources		42,104,146	42,726,722	42,939,551	43,140,273	43,258,854	44,056,090	44,414,533
Percent of Total Income		79.63%	80.77%	80.53%	80.98%	80.65%	80.75%	78.90%
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)	(2,620,451)	(2,690,190)	(2,690,190)	(2,690,190)	(1,524,555)	52,488
Common Core	8590							637,736
Educational Protection Act	8590							750,278
Adult Education - Flexible (RE 214)	8590	1,520,212	1,410,300	1,410,300	1,410,300	1,520,212	1,630,122	-
Supplemental Instruction	8311/19/8590	128,287	89,382	89,382	89,382	89,382	124,740	-
GATE: Gifted & Talented (RE 7140/0220)	8311/8590	24,872	24,872	24,872	24,872	55,093	57,768	-
EIA: Economic Impact Aid (RE 7091)	8311	-	-	-	-	-	-	-
Class Size 9 - 12 (RE 1200/0201)	8435/8590	309,588	309,588	309,588	309,588	309,588	-	-
Mandated Costs Reimburse.	8550	86,921	-	106,900	106,900	113,879	113,879	174,088
State Lottery Revenue	8560	470,990	450,524	450,524	510,534	510,534	494,232	482,360
Library Grant (RE 7395/0241)	8590	2,501	2,501	2,501	2,501	2,501	-	-
Supplemental School Counseling (RE7080/0218)	8590	221,458	221,458	221,458	221,458	221,458	-	-
Inst'l Materials (RE 7156/0221)	8590	214,451	214,451	214,151	214,151	214,151	-	-
Peer Assistance Review (RE7271/0225)	8590	19,098	19,098	19,098	19,098	19,098	-	-
Math & Reading Professional Dev (RE0229)	8590	11,023	11,023	11,023	11,023	11,023	-	-
Instructional School Garden (RE0253)	8590	-	-	-	-	-	-	-
School Safety & Violence (RE 6405/0215)	8590	123,730	123,730	123,730	123,730	123,730	-	-
Pupil Retention Block Grant (RE7390/0236)	8590	23,614	23,614	23,614	23,614	23,614	-	-
Special Ed settlement - as mandated cost	8590	-	-	-	-	-	-	-
Art & Music Block Grant (RE 6760/0216)	8590	54,485	54,485	54,485	54,485	54,485	1,993	-
STAR Test/HS Exit Exam (RE 7055/0000/0217)	8590	61,237	38,515	50,499	50,499	50,499	50,571	12,000
Professional Development (RE7393/0239)	8590	187,965	187,965	187,965	187,965	187,965	-	-
TOTAL: Other State Revenue		1,049,793	561,055	609,900	669,910	817,022	948,750	2,108,950
Percent of Total Income		1.99%	1.06%	1.14%	1.26%	1.52%	1.74%	3.75%

J200 Budget Comparison DESCRIPTION	Object	2011-12 Audited Actuals	2012-13 Adopted Budget	2012-13 First Interim	2012-13 Second Interim	2012-13 Estimated Actuals	2012-13 Unaudited Actuals	2013-14 Adopted Budget
Other Local Revenues								
Parcel Tax Income	8621	8,782,054	9,085,190	9,105,190	8,734,923	8,734,923	8,644,033	9,303,500
Sale of Publications/Other	8632/39	687	-	-	4,427	5,532	5,533	-
Leases and Rentals	8650	396,570	283,500	284,846	284,827	301,262	359,526	285,439
Interest Income	8660	46,155	65,000	65,000	40,000	28,000	27,986	30,000
Interagency Revenues ROP (RE 6350/0213)	8677	101,101	101,101	101,101	101,101	101,101	101,101	48,496
Home to School (DD2 053) - Golden Gate	8689	-	-	-	-	-	-	-
Home to School (DD2 053) - West Marin	8699	-	-	-	-	-	-	-
MTN / Martin Luther King/MPTA	8699	3,616	3,500	3,500	3,500	3,500	3,692	3,781
All Other Local Income	8699	293,937	70,000	202,447	250,786	334,332	351,394	98,000
Lacrosse Income	8699	9,442	-	-	-	-	-	-
E-Rate/Dental Refund/PG&E Refund	8699	89,444	-	10,124	45,000	50,000	62,077	-
TOTAL: Other Local Revenue		9,723,006	9,608,291	9,772,208	9,464,564	9,558,650	9,555,342	9,769,216
Percent of Total Income		18.39%	18.16%	18.33%	17.77%	17.82%	17.51%	17.35%
TOTAL REVENUES		**52,876,945**	**52,896,068**	**53,321,659**	**53,274,747**	**53,634,526**	**54,560,182**	**56,292,699**

J200 Budget Comparison DESCRIPTION	Object	2011-12 Audited Actuals	2012-13 Adopted Budget	2012-13 First Interim	2012-13 Second Interim	2012-13 Estimated Actuals	2012-13 Unaudited Actuals	2013-14 Adopted Budget
EXPENDITURES								
Certificated Salaries	1100-1199	19,363,472	19,687,120	19,937,921	19,958,012	19,846,021	19,799,036	21,129,433
Certificated Pupil Support Salaries	1200-1299	1,603,803	1,588,773	1,628,137	1,628,277	1,631,467	1,628,424	1,662,063
Supervisors & Administrators Salaries	1300-1399	2,255,639	2,346,107	2,383,814	2,424,390	2,433,809	2,436,372	2,386,139
Other Certificated Salaries	1900-1999	193,189	282,955	330,346	333,146	382,648	342,417	340,296
TOTAL: Certificated Salaries		23,416,103	23,904,955	24,280,218	24,343,825	24,293,945	24,206,249	25,517,931
Percent of Total Expenditures		50.97%	51.59%	50.49%	50.53%	50.82%	51.94%	51.59%
CLASSIFIED SALARIES								
Instructional Aides	2100-2199	17,250	25,907	27,957	39,945	39,146	36,831	26,818
Classified Support Salaries	2200-2299	1,874,912	1,876,371	1,910,895	1,912,285	1,910,028	1,872,838	1,933,722
Classified Administrators' Salaries	2300-2399	411,624	344,932	352,336	352,336	356,048	355,620	352,148
Clerical and Office Salaries	2400-2499	3,156,091	3,141,761	3,166,552	3,166,752	3,165,131	3,216,385	3,460,459
Other Classified Salaries	2900-2999	926,070	894,732	943,366	941,010	1,160,610	962,843	942,809
TOTAL: Classified Salaries		6,385,947	6,283,703	6,401,106	6,412,328	6,630,963	6,444,517	6,715,956
Percent of Total Expenditures		13.90%	13.56%	13.31%	13.31%	13.87%	13.83%	13.58%
EMPLOYEE BENEFITS								
STRS - Certificated Positions	3101	1,943,337	2,000,758	2,035,524	2,034,657	2,018,912	1,991,122	2,148,333
STRS - Classified Positions	3102	-	-	-	-			-
PERS - Certificated Positions	3201	-	-	-	-	-	-	-
PERS - Classified Positions	3202	1,055,699	1,086,049	1,092,340	1,092,030	1,135,782	1,104,456	1,180,085
OASDI - Certificated	3301	5,492	27	47	47	56	4,517	182
OASDI - Classified	3302	391,387	386,183	395,749	396,408	410,468	394,981	412,936
Medicare - Certificated	3311	334,362	344,817	352,268	353,203	352,570	348,432	369,004
Medicare - Classified	3312	93,075	91,234	93,574	93,730	97,047	93,666	97,543
Health & Welfare - Certificated	3401	3,477,635	3,579,312	3,632,511	3,619,865	3,619,865	3,597,847	4,076,292
Health & Welfare - Classified	3402	1,425,876	1,483,578	1,465,714	1,463,096	1,463,096	1,456,944	1,630,034
SUI - Certificated	3501	377,288	263,284	267,965	268,683	268,206	265,525	13,579
SUI - Classified	3502	102,779	69,553	70,642	70,761	73,281	69,103	3,694
Workers' Comp. - Certificated	3601	258,078	361,102	367,689	368,670	368,015	365,950	409,355
Workers' Comp. - Classified	3602	70,391	94,903	96,961	97,126	100,582	97,632	108,043
Retiree Benefits - Certificated	3701/51	462,495	474,174	473,765	473,739	473,739	473,739	474,990
Retiree Benefits - Classified	3702/52	202,618	204,166	204,622	202,887	202,887	202,887	201,009
Other Benefits	3901	-	-	-	-	-	-	-
Car Allowance - Certificated	3921	-	-	-	-	-	-	-
Car Allowance - Classified	3922	-	-	-	-	-	-	-
TOTAL: Employee Benefits		10,200,512	10,439,140	10,549,371	10,534,902	10,584,506	10,466,801	11,125,079
Percent of Total Expenditures		22.20%	22.53%	21.94%	21.87%	22.14%	22.46%	22.49%
TOTAL: SALARIES AND BENEFITS		**40,002,562**	**40,627,798**	**41,230,695**	**41,291,055**	**41,509,414**	**41,117,567**	**43,358,966**
Percent of Total Expenditures		87.07%	87.69%	85.74%	85.70%	86.83%	88.22%	87.66%

J200 Budget Comparison DESCRIPTION	Object	2011-12 Audited Actuals	2012-13 Adopted Budget	2012-13 First Interim	2012-13 Second Interim	2012-13 Estimated Actuals	2012-13 Unaudited Actuals	2013-14 Adopted Budget
EXPENDITURES (Cont.)								
BOOKS AND SUPPLIES								
Textbooks	4100	305,119	55,849	300,116	299,327	296,202	192,514	23,500
Books & Reference Materials	4200	87,513	90,957	90,802	86,694	73,811	66,824	78,809
Materials & Supplies/ Food / Bulk Paper	)0/15/18/19/65	1,041,442	1,149,644	1,108,892	1,122,226	1,179,664	994,081	1,038,570
Gas, Oil & Diesel	4301	0	0	0	0	0	0	0
Office Supplies	4303	2,768	5,800	5,823	5,623	2,351	1,250	5,100
Periodicals & Magazines	4305	9,695	9,315	8,878	9,785	9,240	8,996	8,827
Software	4307	39,769	109,658	75,810	71,963	8,046	3,715	116,584
Classroom Supplies	4310/4306	0	2,500	19,100	19,100	10,556	10,556	9,000
Computer Supplies	4312	60,522	87,168	87,512	81,648	99,613	96,277	78,825
Transportation Tickets & Vehicle supplies	4314/4316	175	0	0	0	0	0	0
Carryover	4330	0	0	820,508	802,170	221,554	0	0
Non Capitalized Furniture & Equip.	4400	305,279	192,038	244,410	243,234	309,203	281,998	990,726
TOTAL: Books & Supplies		1,852,282	1,702,929	2,761,851	2,741,770	2,210,240	1,656,211	2,349,941
Percent of Total Expenditures		4.03%	3.68%	5.74%	5.69%	4.62%	3.55%	4.75%
SERVICES & OTHER OPERATING								
Travel, Conference, In-Service, Mileage	5200	184,136	221,856	269,971	264,332	249,942	212,129	259,770
Dues and Memberships	5300	51,021	91,585	89,261	87,227	74,742	58,392	85,024
Insurance	5400/40/60	363,250	407,607	408,881	408,881	379,250	378,306	384,150
Gas	5505	3,679	3,900	3,900	3,900	3,900	2,977	3,000
Electricity	5510	691,759	693,800	685,664	685,664	628,664	685,982	634,000
SPURR	5515	256,285	305,000	305,000	305,000	215,052	229,040	225,000
Water	5535	252,140	288,000	288,000	288,000	297,500	316,077	295,000
Sewer	5540	42,794	49,186	57,322	57,322	67,270	67,270	69,000
Disposal/Garbage Removal	5550	228,926	216,000	242,000	242,000	239,000	243,536	225,000
Laundry,Pest Control,Waste Disposal	5500	65,666	136,234	96,755	96,755	77,522	63,990	90,138
Rents, Leases, Repairs	5600	155,437	298,506	294,249	238,484	233,581	129,755	250,430
Direct Costs, Interfund/Program	5700	(10,239)	0	(2,075)	(2,208)	(4,214)	(4,213)	0
Architect,Inspect.,Contracts,Permits,Sports	5800	707,963	426,937	482,866	549,077	628,438	609,798	471,865
Advertising	5803	1,840	7,630	7,726	7,726	7,571	4,681	7,400
Audit Fees	5809	46,849	50,000	50,000	50,000	50,000	48,575	50,000
Elections	5814	96,993	0	0	0	0	0	125,000
Field Trips	5819	15,605	10,204	11,110	22,891	39,947	37,330	6,975
Fingerprinting/Bank Fees	5821/11	10,897	10,300	10,300	10,300	10,300	9,989	10,300
Legal Service	5829	34,384	44,500	44,332	63,355	158,126	83,763	48,200
Outside Printing - Kinko's	5841	38,913	73,599	62,101	56,128	34,259	21,312	76,602
Personnel Agencies/Moving	5815/5845	9,019	10,000	10,000	8,415	8,983	9,209	0
Professional Consultant Contracts	5849	948,839	840,877	866,158	881,864	871,505	849,587	763,013
TB Testing/ X-rays	5847/5851	2,612	8,000	8,000	8,000	8,000	6,000	9,000
Unused School Site Payment	5853	-	-	-	-	-	-	-
Cell Phones	5920/21/22	40,895	43,600	54,200	54,700	54,700	41,117	47,700
Internet	5940	78,776	76,320	75,594	72,694	75,041	48,087	65,675
Pagers/satellite	5910/5950	263	315	315	315	200	166	0
Postage	5960	42,091	36,110	35,623	42,155	47,935	36,493	34,660
Telephone	5970	74,355	65,900	65,900	65,900	58,400	58,564	57,900
TOTAL: Services & Op. Exp.		4,435,148	4,415,966	4,523,153	4,568,877	4,515,614	4,247,912	4,294,802
Percent of Total Expenditures		9.65%	9.53%	9.41%	9.48%	9.45%	9.11%	8.68%

J200 Budget Comparison DESCRIPTION	Object	2011-12 Audited Actuals	2012-13 Adopted Budget	2012-13 First Interim	2012-13 Second Interim	2012-13 Estimated Actuals	2012-13 Unaudited Actuals	2013-14 Adopted Budget
CAPITAL OUTLAY								
Sites & Improvement of sites	6100	0	0	0	0	0	0	0
Buildings & Improvement of Bldgs.	6200	19,381	0	16,000	16,000	16,000	14,675	0
Furniture & Equipment	6400	23,688	75,000	70,568	61,758	59,395	52,868	58,000
Equipment Replacement	6500	38,703	39,200	32,793	46,227	39,272	39,271	25,000
TOTAL: Capital Outlay		81,772	114,200	119,361	123,985	114,667	106,814	83,000
Percent of Total Expenditures		0.18%	0.25%	0.25%	0.26%	0.24%	0.23%	0.17%
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	0	0	0	0	0	0	0
Other Debt Service Payments - Capital Lease	7439/39	24,587	0	0	0	0	0	0
TOTAL: Other Outgo		24,587	0	0	0	0	0	0
Percent of Total Expenditures		0.05%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTAL: Direct Support Costs	7300	(453,750)	(528,518)	(547,388)	(547,388)	(544,737)	(522,390)	(625,321)
Percent of Total Expenditures		-0.99%	-1.14%	-1.14%	-1.14%	-1.14%	-1.12%	-1.26%
TOTAL EXPENDITURES		**45,942,601**	**46,332,375**	**48,087,672**	**48,178,299**	**47,805,198**	**46,606,114**	**49,461,388**
C **Excess (Deficiency) of Revenues over Expenditures Before Other Financing Sources and Uses**		6,934,344	6,563,693	5,233,987	5,096,448	5,829,328	7,954,068	6,831,311

J200 Budget Comparison DESCRIPTION	Object	2011-12 Audited Actuals	2012-13 Adopted Budget	2012-13 First Interim	2012-13 Second Interim	2012-13 Estimated Actuals	2012-13 Unaudited Actuals	2013-14 Adopted Budget
DETAIL OF CERTIFICATED SALARIES								
Teachers -T rack Adv / P/T Buy Back/Catastrophic Leave	1110	21,583	45,000	45,000	67,998	67,998	10,952	40,000
Teachers	1110	-	-	-	-	-	-	-
Regular Teachers	1110	18,350,396	18,596,063	18,820,925	18,811,096	18,777,132	18,775,912	19,998,992
Regular Teachers - Curriculum Develop./Stipends	1900/70/60	-	-	-	-	-	-	-
Summer School Teacher (GO 1430)	1110	-	-	-	-	-	-	-
Home Instructors (GO 1270)	1110	16,010	14,000	14,000	14,000	14,000	30,470	20,000
Teachers - extra duty/assignment,teachers lead	1120/1130	434,454	482,117	511,456	512,210	467,529	436,286	560,266
Substitute Teachers - Illness	1140	68,127	102,100	102,100	102,100	102,100	99,142	102,100
Substitute Teachers - School Business	1150	170,233	147,840	136,690	140,858	147,319	168,274	142,075
Testing & Counseling - Substitute Costs	1240/1250	1,350	500	500	640	270	270	500
5th Periods & Brown Act & Instr.Imprv.stipends	1160	302,669	300,000	307,750	309,750	267,750	275,818	266,000
Other Cert. Pay - HW Pay,Supple.,Wasc.	1170					2,193	2,182	
Counselor (all FN 3110)	1210	1,279,157	1,293,400	1,325,355	1,325,355	1,336,545	1,336,324	1,366,986
Librarians' Salary (all FN 2420)	1210	297,192	275,373	281,782	281,782	281,782	281,782	283,485
4th R, Testing extra duty	1230	18,604	12,000	12,000	12,000	12,000	9,288	3,592
Pupil Support - for Counselors	1220/1260	7,500	7,500	8,500	8,500	870	760	7,500
Principal	1311	651,754	649,002	662,347	701,747	701,747	662,346	645,244
Subs - Principal & AP's & Tech Support	1311/1312	26,513	31,000	31,000	31,000	31,000	79,147	31,000
Assistant Principal	1312	873,267	889,343	895,018	895,018	895,018	895,016	910,858
Superintendent	1313	197,000	205,000	209,400	209,400	209,400	209,400	209,100
Supe Salary - Expenses/Vacation	1313	13,934	4,800	4,800	4,800	14,219	14,219	4,800
Assistant Superintendent	1315	300,600	300,000	306,600	306,600	306,600	306,600	306,000
Director/Sr. Director	1317	130,591	215,962	219,529	220,705	220,705	220,704	273,137
Other Certified Supervisors	1322	61,980	51,000	55,120	55,120	55,120	48,940	6,000
Other Certificated - Salaries	1910	89,640	93,501	93,501	93,501	96,271	83,490	109,096
Other Cert. - misc.,AP,Athletics,Personnel	20/30/50/60/70	52,649	53,054	64,243	67,043	70,653	62,402	89,300
Professional Expert, Retiree Incentive	1970/1980	50,900	136,400	172,602	172,602	215,724	196,525	141,900
	Total	23,416,103	23,904,955	24,280,218	24,343,825	24,293,945	24,206,249	25,517,931

J200 Budget Comparison DESCRIPTION	Object	2011-12 Audited Actuals	2012-13 Adopted Budget	2012-13 First Interim	2012-13 Second Interim	2012-13 Estimated Actuals	2012-13 Unaudited Actuals	2013-14 Adopted Budget
DETAIL OF CLASSIFIED SALARIES								
Instructional Aide - Regular/Instr.Improv.	2110	16,515	25,907	27,957	39,895	34,012	34,042	24,988
Instructional Aide - Summer (GO 1430)	2110	0	0	0	0	0	0	0
Instructional Aide - Hourly	2120/2170	735	0	0	50	5,134	2,789	1,830
Health Technician (FN 3140)	2210	58,897	58,830	59,131	59,131	59,131	60,889	61,807
Delivery (FN 7540)	2210	55,479	55,179	55,480	55,480	55,480	57,122	57,941
Maintenance (FN 8110)	2210							
Ground (FN 8111)	2210							
Custodian (FN 8210)	2210	1,509,128	1,520,415	1,529,065	1,530,455	1,530,455	1,547,354	1,591,975
Library Aide (FN 2420)	2210	124,346	130,097	132,697	132,697	132,697	136,551	140,549
Extra Duty/OT - Custodian & Ground	2230/40/50	84,876	67,000	91,372	91,372	89,115	44,504	38,500
Substitute - Custodian, Maintenance	2260	35,875	27,050	27,050	27,050	27,050	5,813	27,050
Substitute - Custodian - Non Illness	2270	6,176	15,900	15,900	15,900	15,900	20,550	15,900
Other Pay	210/2280/2290	135	1,900	200	200	200	55	0
Assistant Superintendent	2312	163,300	163,000	166,560	166,560	166,560	166,560	166,260
Vacation pay out	2312					3,712	3,711	
Supervisor (Network Manager)	2313	51,814	0	0	0	0	0	0
Chief Financial Officer	2315	0	0	0	0	0	0	0
Directors (Fac/Tech)	2316	137,403	121,636	124,368	124,368	124,368	124,368	125,929
Classified Mgmt/Facilities Coord.	2322	54,925	55,746	56,858	56,858	56,858	56,857	57,709
Other Class. Support - Summer; API	2322	1,807	1,800	1,800	1,800	1,800	2,049	0
Board of Trustees	2322	2,375	2,750	2,750	2,750	2,750	2,075	2,250
Computer (FN7700/2420)	2400/2490	407,650	416,298	417,257	417,257	417,257	429,556	554,528
Print Shop (FN 7550) ***	2400	148,945	148,495	149,095	149,095	149,095	153,484	156,095
Clerical - with API money	2400	0	0	0	0	0	0	0
Clerical - incl. Cross-training	2401/2402	1,892,656	1,860,469	1,873,054	1,873,054	1,871,133	1,905,106	1,990,312
DO (FN5901,3900,7200,7150,7300,7400,7600)	2401	657,971	673,562	676,225	676,225	676,225	696,875	709,617
Clerical - Extra Hire	2430/2440	14,576	11,880	15,119	15,319	14,819	4,566	14,507
Overtime - Supt. Off;Pupil Test.;BO;Data Pros.	2450	28,464	20,000	24,745	24,745	25,545	20,298	24,400
Substitute for Clerical - Illness	2460	272	0	0	0	0	0	0
Substitute for Clerical - Non Illness	2470	57	57	57	57	57	0	0
Stipend - for Classified Leader	2480	5,500	11,000	11,000	11,000	11,000	6,500	11,000
Classified Support**** DISC ,Summer,Drake Power Out	910/3/6/2/4/3/7	26,380	700	2,447	3,534	5,824	4,796	2,901
Classified Literacy Coach	2910	0	0	0	0	0	0	0
Campus Supervisor (FN 8305)	2910	260,274	261,913	250,732	404,145	404,145	410,906	427,909
Staff Ass. & Healthy St.(FN 8305 DD2 040	2910/2960	155,845	162,620	165,156	0	0	0	0
Textbook Inventory (FN 3910 DD2 097)	2912/20/40	7,050	6,000	6,000	6,000	6,000	1,714	0
Pool Cover Handlers (DD2 092)	2920	81,070	75,000	75,000	75,000	75,000	83,930	85,000
Athletics - Coach (GO.1130)	2910	318,370	330,999	333,451	340,451	335,769	339,950	330,999
Athletics - post season (GO 1130)	2920	0	0	0	0	0	0	0
Athletics - supervision (GO 1130)	2930	591	0	0	800	0	1,156	0
Athletics - O/T & substitutes (GO 1130)	2940/2960	16,074	0	13,080	13,580	17,780	17,139	0
Vacation pay out - for Classified	2490/2980	0	0	0	0	0	0	0
Professional Expert, Retiree Incentive	2990	60,416	57,500	97,500	97,500	97,500	103,252	96,000
3% Tentative Salary Agreement	2990	-				218,592	-	
	Total	6,385,947	6,283,703	6,401,106	6,412,328	6,630,963	6,444,517	6,715,956

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 Adopted Budget	2012-13 First Interim	2012-13 Second Interim	2012-13 Estimated Actuals	2012-13 Unaudited Actuals	2013-14 Adopted Budget
A REVENUES										
Revenue Limit Sources	8010-8099	627,879	666,374	762,056	748,465	748,465	749,950	700,817	718,626	711,000
Federal Revenues	8100-8299	1,327,004	1,426,002	1,177,976	1,015,274	1,293,117	1,291,714	1,436,031	1,327,386	856,516
Other State Revenue	8300-8599	128,445	94,019	183,769	438,112	510,010	520,413	434,394	551,588	462,344
Other Local Revenue	8600-8799	3,038,078	3,276,884	3,398,595	2,030,477	2,250,054	2,863,892	3,556,707	3,603,277	2,068,431
TOTAL REVENUES		5,121,406	5,463,279	5,522,396	4,232,328	4,801,646	5,425,969	6,127,949	6,200,877	4,098,291
B EXPENDITURES										
Certificated Salaries	1000-1999	2,691,046	2,475,358	2,177,041	2,334,801	2,473,122	2,506,538	2,535,215	2,510,238	2,240,175
Classified Salaries	2000-2999	1,754,947	1,678,665	1,715,913	1,766,802	1,830,417	1,889,054	1,886,950	1,853,373	2,005,208
Employee Benefits	3000-3999	1,611,596	1,600,722	1,595,184	1,775,216	1,799,532	1,830,739	1,831,756	1,790,231	1,909,309
Books and Supplies	4000-4999	1,040,382	804,610	721,023	358,098	1,603,344	1,687,510	2,066,719	659,306	410,196
Services, Other Op. Exp.	5000-5999	2,333,026	2,468,732	2,518,250	2,774,760	3,044,540	3,437,465	3,684,468	3,375,393	2,432,371
Capital Outlay	6000-6999	32,677	88,614	146,511	7,500	82,330	144,680	233,397	*197,016*	*25,000*
Other Outgoing	7000-7299	828,460	862,598	768,451	937,053	844,860	849,603	735,529	644,668	847,790
Direct Support Costs	7300-7399	383,966	545,197	402,647	472,990	491,860	491,860	489,209	471,065	573,090
TOTAL EXPENDITURES		10,676,100	10,524,496	10,045,020	10,427,220	12,170,005	12,837,449	13,463,243	11,501,290	10,443,139
C Excess (Deficiency) of Revenue over Expenditure Before Other Sources/Uses		**(5,554,694)**	**(5,061,217)**	**(4,522,624)**	**(6,194,892)**	**(7,368,359)**	**(7,411,480)**	**(7,335,294)**	**(5,300,413)**	**(6,344,848)**
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)	(200,000)	(200,000)
Contributions to Restricted Programs	8980-8999	4,980,078	5,426,190	5,158,524	6,394,892	6,250,526	6,293,647	6,217,463	5,687,540	6,544,848
Restricted Programs - District Paid										
TOTAL, OTHER SOURCES/USES		4,900,078	5,226,190	4,958,524	6,194,892	6,050,526	6,093,647	6,017,463	5,487,540	6,344,848
E Net Increase (Decrease) in FUND BALANCE		**(654,616)**	**164,973**	**435,900**	**0**	**(1,317,833)**	**(1,317,833)**	**(1,317,831)**	**187,127**	**0**

J200 Budget Comparison DESCRIPTION	Object	2009-10 Audited Actuals	2010-11 Audited Actuals	2011-12 Audited Actuals	2012-13 Adopted Budget	2012-13 First Interim	2012-13 Second Interim	2012-13 *Estimated* Actuals	2012-13 *Unaudited* Actuals	2013-14 Adopted Budget
F **Fund Balance, Reserves**										
Beginning Balance										
As of July 1-Unaudited		1,371,574	716,958	881,931	1,317,831	1,317,831	1,317,831	1,317,831	1,317,831	1,504,958
Audit Adjustments		-	-	-	-	-	-	-	-	-
NET BEGINNING BALANCE		1,371,574	716,958	881,931	1,317,831	1,317,831	1,317,831	1,317,831	1,317,831	1,504,958
Fund Increase (Decrease)		(654,616)	164,973	435,900	-	(1,317,833)	(1,317,833)	(1,317,831)	187,127	-
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**	**1,317,831**	**(2)**	**(2)**	**-**	**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 Adopted Budget	2012-13 First Interim	2012-13 Second Interim	2012-13 Estimated Actuals	2012-13 Unaudited Actuals	2013-14 Adopted Budget
Revenue Limit Sources										
State Aid-Current Year	8011	0	0	0	0	0	0	0	0	0
State Aid-Prior Year	8019	0	0	0	0	0	0	0	0	0
Homeowners Exemption	8021	0	0	0	0	0	0	0	0	0
Other Subventions/In-Lieu Taxes	8029	0	0	0	0	0	0	0	0	0
Secured Roll Taxes	8041	0	0	0	0	0	0	0	0	0
Unsecured Taxes	8042	0	0	0	0	0	0	0	0	0
Prior Year Taxes	8043	0	0	0	0	0	0	0	0	0
Revenue Limit Transfers - Special Ed	8091	627,879	666,374	762,056	748,465	748,465	749,950	700,817	718,626	711,000
Property Taxes Transfers - ERAF	8097	0	0	0	0	0	0	0	0	0
TOTAL: Rev. Limit Sources		627,879	666,374	762,056	748,465	748,465	749,950	700,817	718,626	711,000
Percent of Total Income		12.26%	12.20%	13.80%	17.68%	15.59%	13.82%	11.44%	11.59%	17.35%
Federal Revenues										
Title V - Innovative Programs (RE 4110)	8290	10,861	(2,044)	0	0	0	0	0	0	0
Special Ed. PL 94-142	8181	416,389	423,284	432,105	432,105	432,105	432,799	432,799	459,617	437,378
Title I (RE 3010)	8290	183,827	122,384	175,052	168,548	256,139	254,042	254,042	147,443	181,645
Title II (RE 4010/4035/4045/4047)	8290	101,252	74,984	136,607	92,820	172,139	172,139	172,139	149,282	90,239
Drug Free (RE 3710)	8290	10,270	12	0	0	0	0	0	0	0
Vocational Education (RE 3550)	8290/8699	52,890	52,127	51,174	51,179	66,832	66,832	66,832	66,837	63,490
CSR/Immigrant Ed/LEP(RE 4135/4201/4203)	8290/8287	44,461	35,289	17,531	5,000	8,595	8,595	13,457	6,839	5,000
Special Education-ARRA	8181	55,044	374,708	170,519	0	0	0			0
Fiscal Stabilization/Federal Jobs	8290	452,010	345,258	194,988	196,924	288,609	288,609	288,609	288,609	0
Mental Health	8182			0	68,698	68,698	68,698	208,153	208,153	78,764
Sml Learning/McAuliff/Calif Health Science Educators/Testing	8290	0	0	0	0	0	0	0	606	0
TOTAL: Federal Revenue		1,327,004	1,426,002	1,177,976	1,015,274	1,293,117	1,291,714	1,436,031	1,327,386	856,516
Percent of Total Income		25.91%	26.10%	21.33%	23.99%	26.93%	23.81%	23.43%	21.41%	20.90%

J200 Budget Comparison DESCRIPTION	Object	2009-10 Audited Actuals	2010-11 Audited Actuals	2011-12 Audited Actuals	2012-13 Adopted Budget	2012-13 First Interim	2012-13 Second Interim	2012-13 Estimated Actuals	2012-13 Unaudited Actuals	2013-14 Adopted Budget
Other State Revenues										
Basic Aid Fair Share Reduction				-	(71,908)	-	-	-	-	-
GATE: Gifted & Talented (RE 7140)	8311	0	0	0	0	0	0	0	0	0
EIA: Economic Impact Aid (RE 7091)	8311	62,441	25,075	71,898	71,908	71,898	82,301	82,301	82,296	82,301
Mental Health	8587			0	347,434	347,434	347,434	261,415	344,131	263,343
One-time Instr.Mat'l/Staff Dev RE 7186	8590	0	0	0	0	0	0	0	0	0
Professional Dev Block Grant (RE 7393)	8590	0	0	0	0	0	0	0	0	0
Special Education/CAHSEE	8590	0	0	0	0	0	0	0	0	0
Library Grant (RE 6296)(RE 6292)(RE7395)	8590	0	0	0	0	0	0	0	0	0
Safety & Violence Prev. RE 6405	8590	0	0	0	0	0	0	0	0	0
Fiscal Solvency Plan (RE 7386)	8590	0	0	0	0	0	0	0	0	0
Digital HS - Maintenance money - RE 7101	8590	0	0	0	0	0	0	0	0	0
Ed Tech Grant (RE 7127)	8590	0	0	0	0	0	0	0	0	0
Instructional Materials(RE 7160/85/56/57)	8590	0	0	0	0	0	0	0	0	0
Ca Instructional School Garden (CISG) (RE 7026)	8590	0	0	0	0	0	0	0	0	0
Instructional Mat'l,Libr, & Ed Tech (RE7398)	8590	0	0	0	0	0	0	0	0	0
SB 1882: *Staff Development (RE 7315) + c/o*	8590	0	0	0	0	0	0	0	0	0
Tenth Grade Counseling (RE 7375/7390)	8590	0	0	0	0	0	0	0	0	0
Mentor (RE 7270) & Law Enforcement (RE 6315)	8590	0	0	0	0	0	0	0	0	0
PAR (RE 7271)	8590	0	0	0	0	0	0	0	0	0
Digital High School (RE 7100)	8590	0	0	0	0	0	0	0	0	0
School Secondary Program (RE 7370)	8590	0	0	0	0	0	0	0	0	0
CAHSEE Intensive Instr. & Serv (7055/7056)	8590	0	0	0	0	0	0	0	0	0
Readers for the Blind (RE 7810)	8590	0	0	0	0	0	0	0	0	0
California Arts Council (RE 9767)	8590	0	0	0	0	0	0	0	0	0
Supplemental School Counseling *(RE 7080)*	8590	0	0	0	0	0	0	0	0	0
Teacher Recruit & Student Support (RE 6275)	8590	0	0	0	0	0	0	0	0	0
Arts,Music, & PE Supply & Equipment(RE6761)	8590	0	0	0	0	0	0	0	0	0
Arts & Music Block Grant (RE 6760)	8590	0	0	0	0	0	0	0	0	0
Discretionary Block Grant-Sites (RE 7396)	8590	0	0	0	0	0	0	0	0	0
Discretionary Block Grant-Dist (RE 7397)	8590	0	0	0	0	0	0	0	0	0
Career Tech Ed Equip & Supplies (RE 6377)	8590	0	0	0	0	0	0	0	0	0
Lottery for Instr.Mat'l & SSP	8560/8590	66,004	68,944	111,871	90,678	90,678	90,678	90,678	125,161	116,700
TOTAL: Other State Revenue		128,445	94,019	183,769	438,112	510,010	520,413	434,394	551,588	462,344
Percent of Total Income		2.51%	1.72%	3.33%	10.35%	10.62%	9.59%	7.09%	8.90%	11.28%

J200 Budget Comparison DESCRIPTION	Object	2009-10 Audited Actuals	2010-11 Audited Actuals	2011-12 Audited Actuals	2012-13 Adopted Budget	2012-13 First Interim	2012-13 Second Interim	2012-13 Estimated Actuals	2012-13 Unaudited Actuals	2013-14 Adopted Budget
Other Local Revenues										
Site Institute @ Drake (RE 9763)	8699	0	0	0	0	0	0	0	0	0
Interest Income (categorical moneys)	8660	0	0	0	0	0	0	0	0	0
ROP	8677	0	0	0	0	0	0	0	0	0
PTSA (RE 9020)	8699	575,702	756,277	392,487	0	110,588	208,390	310,488	319,931	0
Ed Tech K-12 Voucher (Microsoft) (RE9150/55)	8699	0	0	15,214	0	0	0	0	0	0
Drake Virtual Tour (RE 9760)/	8699	0	0	0	0	0	0	0	6,000	0
Global Studies (RE 9765)	8699	0	0	20,401	0	43,110	281,200	292,325	295,326	0
Alicia Lee Memorial Fund (RE 9760)	8699	11,148	7,413	100	0	0	0	0	0	0
Tam Music (RE 9769) & Tam English (RE 9116)	8699	0	0	0	0	0	71,330	83,165	84,648	0
Student Activies (RE 9772)	8699	230,084	278,077	290,420	0	22,990	62,624	252,912	263,598	0
Buck Institute - Tam Academy (RE 9773)	8699	20,563	10,500	11,605	0	6,325	15,444	15,444	15,993	0
Marin Cty Storm Prevention Grant (RE 9768)	8699	0	0	0	0	0	0	0	0	0
Foundations (RE 9030)	8699	128,806	164,787	511,461	0	13,347	144,768	502,334	549,822	0
Special Ed fr. SELPA (RE 6500)	8792/8699	2,066,300	2,049,392	2,018,552	2,030,477	2,030,477	2,044,656	2,044,658	2,007,290	2,068,431
Other misc. grants/donations/modernization	8792/8699	5,475	10,438	138,355	-	23,217	35,480	55,381	60,669	-
TOTAL: Other Local Revenue		3,038,078	3,276,884	3,398,595	2,030,477	2,250,054	2,863,892	3,556,707	3,603,277	2,068,431
Percent of Total Income		59.32%	59.98%	61.54%	47.98%	46.86%	52.78%	58.04%	58.11%	50.47%
TOTAL REVENUES		**5,121,406**	**5,463,279**	**5,522,396**	**4,232,328**	**4,801,646**	**5,425,969**	**6,127,949**	**6,200,877**	**4,098,291**

J200 Budget Comparison DESCRIPTION	Object	2009-10 Audited Actuals	2010-11 Audited Actuals	2011-12 Audited Actuals	2012-13 Adopted Budget	2012-13 First Interim	2012-13 Second Interim	2012-13 Estimated Actuals	2012-13 Unaudited Actuals	2013-14 Adopted Budget
EXPENDITURES										
CERTIFICATED SALARIES	1100-1199	1,969,711	1,815,353	1,688,348	1,653,974	1,688,775	1,708,691	1,847,366	1,838,809	1,565,360
Certificated Pupil Support Salaries	1200-1299	721,335	660,005	488,693	680,827	784,347	797,847	687,849	671,429	674,815
Supervisors & Administrators Salaries	1300-1399	0	0	0	0	0	0	0	0	0
Other Certificated Salaries	1900-1999	0	0	0	0	0	0	0	0	0
TOTAL: Certificated Salaries		2,691,046	2,475,358	2,177,041	2,334,801	2,473,122	2,506,538	2,535,215	2,510,238	2,240,175
Percent of Total Expenditures		25.21%	23.52%	21.67%	22.39%	20.32%	19.53%	18.83%	21.83%	21.45%
CLASSIFIED SALARIES										
Instructional Aides	2100-2199	737,215	719,071	764,733	856,111	891,711	940,248	933,258	946,248	1,070,054
Classified Support Salaries	2200-2299	591,175	591,787	600,701	601,777	614,624	615,624	615,624	571,812	640,874
Classified Administrators' Salaries	2300-2399	150,006	131,539	133,304	135,294	137,994	137,994	137,994	137,994	137,994
Clerical and Office Salaries	2400-2499	190,516	154,791	153,640	156,620	155,100	155,100	155,100	158,231	156,086
Other Classified Salaries	2900-2999	86,035	81,477	63,535	17,000	30,988	40,088	44,974	39,088	200
TOTAL: Classified Salaries		1,754,947	1,678,665	1,715,913	1,766,802	1,830,417	1,889,054	1,886,950	1,853,373	2,005,208
Percent of Total Expenditures		16.44%	15.95%	17.08%	16.94%	15.04%	14.72%	14.02%	16.11%	19.20%
EMPLOYEE BENEFITS										
STRS - Certificated Positions	3101	219,321	201,668	172,699	192,063	194,049	196,394	198,848	196,615	188,845
STRS - Classified Positions	3102	281	155	-	-	5,265	5,265	5,265	7,077	-
PERS - Certificated Positions	3201	-	-	-	-	47	47	47	47	-
PERS - Classified Positions	3202	289,379	295,586	308,033	329,114	338,716	344,777	344,948	333,473	366,058
OASDI - Certificated	3301	482	195	3,154	-	184	494	494	804	-
OASDI - Classified	3302	105,915	103,917	103,965	107,799	111,879	115,536	115,406	109,242	122,843
Medicare - Certificated	3311	38,717	35,389	31,461	33,835	35,840	36,325	36,759	36,088	32,643
Medicare - Classified	3312	25,330	24,353	24,853	25,628	26,551	27,415	27,384	26,770	29,085
Health & Welfare - Certificated	3401	323,040	294,413	298,090	357,671	345,302	345,302	345,302	345,254	368,478
Health & Welfare - Classified	3402	427,841	461,821	447,050	511,002	517,254	530,297	527,689	507,313	615,966
SUI - Certificated	3501	8,121	20,764	35,084	25,688	27,234	27,602	27,932	27,557	1,134
SUI - Classified	3502	5,286	12,140	27,607	19,487	20,146	20,794	20,771	19,885	1,024
Workers' Comp. - Certificated	3601	45,899	33,102	24,034	35,265	37,339	37,848	38,301	38,011	36,095
Workers' Comp. - Classified	3602	29,847	22,394	18,889	26,656	27,650	28,541	28,508	27,993	32,120
Retiree Benefits-Certificated	3701/3751	45,708	45,138	42,383	46,665	47,075	47,101	47,101	47,101	45,904
Retiree Benefits-Classified	3702/3752	46,429	49,687	57,882	64,343	65,001	67,001	67,001	67,001	69,114
Car Allowance - Certificated	3921	-	-	-	-	-	-	-	-	-
Car Allowance - Classified	3922	-	-	-	-	-	-	-	-	-
TOTAL: Employee Benefits		1,611,596	1,600,722	1,595,184	1,775,216	1,799,532	1,830,739	1,831,756	1,790,231	1,909,309
Percent of Total Expenditures		15.10%	15.21%	15.88%	17.02%	14.79%	14.26%	13.61%	15.57%	18.28%
TOTAL: SALARIES AND BENEFITS		**6,057,589**	**5,754,745**	**5,488,138**	**5,876,819**	**6,103,071**	**6,226,331**	**6,253,921**	**6,153,842**	**6,154,692**
Percent of Total Expenditures		56.74%	54.68%	54.64%	56.36%	50.15%	48.50%	46.45%	53.51%	58.94%

J200 Budget Comparison DESCRIPTION	Object	2009-10 Audited Actuals	2010-11 Audited Actuals	2011-12 Audited Actuals	2012-13 Adopted Budget	2012-13 First Interim	2012-13 Second Interim	2012-13 Estimated Actuals	2012-13 Unaudited Actuals	2013-14 Adopted Budget
EXPENDITURES (Cont.)										
BOOKS AND SUPPLIES										
Textbooks	4100	298,013	7,071	24,504	90,678	88,978	89,578	89,362	32,968	118,077
Books & Reference Materials	4200	36,192	40,824	39,732	13,408	19,090	37,443	49,215	33,276	1,600
Instructional Material & Supplies	4300	233,489	267,294	298,730	174,762	388,865	478,607	1,004,972	310,304	225,469
Gas, Oil & Diesel	4301	16,574	20,620	23,418	28,000	28,500	28,500	28,500	21,866	29,500
Office Supplies	4303	1,855	1,490	1,035	2,500	2,500	2,500	2,500	227	1,500
Periodicals & Magazine	4305	1,098	1,420	1,355	1,200	1,515	1,515	1,809	1,373	1,200
Software	4307	32,316	38,434	10,959	1,200	1,318	259	1,382	1,381	0
Classroom Supplies - In-lieu Fees	4310	0	139	0	0	0	0	0	0	0
Computer Supplies	4312	30,589	30,154	72,326	5,500	8,989	17,508	17,963	16,563	3,300
Transportation Tickets & Vehicle supplies	4314/4316	11,216	7,892	4,829	8,500	8,000	8,250	8,300	4,903	8,250
Carryover	4330	0	0	0	0	993,125	861,448	584,425	0	0
Non Capitalized Furniture & Equip.	4400	379,040	389,272	244,135	32,350	62,464	161,902	278,291	236,445	21,300
TOTAL: Books & Supplies		1,040,382	804,610	721,023	358,098	1,603,344	1,687,510	2,066,719	659,306	410,196
Percent of Total Expenditures		9.74%	7.65%	7.18%	3.43%	13.17%	13.15%	15.35%	5.73%	3.93%
SERVICES & OTHER OPERATING										
Travel, Conference, In-Service	5200	65,200	89,831	148,049	109,185	100,759	104,977	105,359	68,703	81,338
Dues and Memberships	5300	603	975	1,846	950	1,081	1,364	1,662	1,291	800
Insurance	5400	0	0					2,892	2,888	
Pest Control	5525	6,526	10,444	10,061	12,000	12,000	12,000	12,000	9,450	1,000
Rents, Leases, Repairs	5600	514,210	365,836	302,780	480,000	500,341	516,151	561,823	481,571	443,000
Direct Costs, Interfund/program	5700	19,401	6,428	7,386	0	770	804	2,001	2,000	0
Prof. Service & Outside Printing	5800	10,390	17,857	11,989	10,350	66,491	17,730	699,724	7,285	5,100
Field Trips	5819						363,953		393,015	0
Judgements	5825	36,641	105,300	109,037	150,000	150,000	150,000	199,500	199,500	210,000
Legal Service	5829	19,203	56,026	113,630	100,000	95,300	74,300	74,400	38,087	75,000
Consultant Contracts / MPTA	5837/39/49	460,572	518,080	542,516	122,800	400,950	506,459	667,726	702,019	176,476
NPS: Tuition,1/1 aides,interpreters	833/34/35/40	1,190,722	1,284,369	1,268,702	1,787,955	1,712,693	1,685,353	1,352,996	1,467,735	1,439,157
Postage and Telephone	5960 & 5970	9,558	13,586	2,254	1,520	4,155	4,374	4,385	1,849	500
TOTAL: Services & Op. Exp.		2,333,026	2,468,732	2,518,250	2,774,760	3,044,540	3,437,465	3,684,468	3,375,393	2,432,371
Percent of Total Expenditures		21.85%	23.46%	25.07%	26.61%	25.02%	26.78%	27.37%	29.35%	23.29%

J200 Budget Comparison DESCRIPTION	Object	2009-10 Audited Actuals	2010-11 Audited Actuals	2011-12 Audited Actuals	2012-13 Adopted Budget	2012-13 First Interim	2012-13 Second Interim	2012-13 Estimated Actuals	2012-13 Unaudited Actuals	2013-14 Adopted Budget
EXPENDITURES (Cont.)										
CAPITAL OUTLAY										
Sites & Improvement of sites	6100	0	0							
Buildings & Improvement of Bldgs.	6200	0	0	985	0	53,071	52,679	77,780	47,209	0
Furniture & Equipment	6400	32,677	88,614	145,526	7,500	15,434	33,176	96,792	96,785	0
Equipment Replacement	6500	0	0	0	0	13,825	58,825	58,825	53,022	25,000
TOTAL: Capital Outlay		32,677	88,614	146,511	7,500	82,330	144,680	233,397	197,016	25,000
Percent of Total Expenditures		0.31%	0.84%	1.46%	0.07%	0.68%	1.13%	1.73%	1.71%	0.24%
OTHER OUTGO										
State Special Schools	7130	10,194	5,471	(2,181)	6,000	6,000	6,000	6,000	-	-
Special Ed. Excess Costs	7142	378,848	380,387	416,700	496,248	427,550	432,293	432,293	351,027	431,455
Payment to MPTA	7143	305,383	454,160	347,471	434,805	407,715	407,715	293,641	293,641	416,335
Payment to JPA (Redhill)	7299	120,000	0	0	0	0	0	0	0	0
Pass Thru Revenue	7211	14,035	22,580	6,461	0	3,595	3,595	3,595	0	0
TOTAL: Other Outgo		828,460	862,598	768,451	937,053	844,860	849,603	735,529	644,668	847,790
Percent of Total Expenditures		7.76%	8.20%	7.65%	8.99%	6.94%	6.62%	5.46%	5.61%	8.12%
TOTAL: Direct Support Costs	7300	383,966	545,197	402,647	472,990	491,860	491,860	489,209	471,065	573,090
Percent of Total Expenditures		3.60%	5.18%	4.01%	4.54%	4.04%	3.83%	3.63%	4.10%	5.49%
TOTAL EXPENDITURES		**10,676,100**	**10,524,496**	**10,045,020**	**10,427,220**	**12,170,005**	**12,837,449**	**13,463,243**	**11,501,290**	**10,443,139**
C **Excess (Deficiency) of Revenues over Expenditures Before Other Financing Sources and Uses**		(5,554,694)	(5,061,217)	(4,522,624)	(6,194,892)	(7,368,359)	(7,411,480)	(7,335,294)	(5,300,413)	(6,344,848)

J200 Budget Comparison DESCRIPTION	Object	2009-10 Audited Actuals	2010-11 Audited Actuals	2011-12 Audited Actuals	2012-13 Adopted Budget	2012-13 First Interim	2012-13 Second Interim	2012-13 Estimated Actuals	2012-13 Unaudited Actuals	2013-14 Adopted Budget
DETAIL OF CERTIFICATED SALARIES										
Regular Teachers - track advancement	1100									
Regular Teachers	1110	1,703,061	1,636,417	1,468,469	1,507,216	1,495,753	1,492,804	1,497,132	1,496,475	1,402,728
Counselors	1210									
Certificated - Other Pay	170/1322/1930/196	0	0	14,880	0	0	1,480	129,285	127,156	0
Director	1317	130,913	130,596	134,058	133,758	136,662	136,662	136,662	136,662	118,552
Teachers - extra duty	1130	109,862	39,081	52,247	5,000	35,220	47,605	51,145	50,323	36,680
Subs - illness & hourly	120/1140/195	875	7,148	5,974	4,000	4,900	9,900	9,900	7,353	4,150
Substitute Teachers - School Business	1150	25,000	670	12,720	4,000	6,240	10,240	13,242	10,840	3,250
Substitute Teachers - Teacher support	1250	3,645	6,525	4,120	8,000	7,000	7,000	7,000	4,282	5,000
Certificated Stipend	1160	0	1,441	0	0	10,000	10,000	10,000	10,000	0
ESL & Site Institute stipends	1160	0	0	0	0	0	0	0	0	0
Special Ed Home Instructors	1200	920	7,680	6,980	4,000	4,000	4,000	4,000	5,700	4,000
Psychologists/Counselors	1210	635,147	585,884	358,536	617,787	620,319	620,319	620,319	615,908	627,315
Special Ed stipend & other	1230	1,554	5,214	10,918	10,040	14,530	14,530	14,530	12,089	6,500
Pupil Support - extra service & stipend	1240/60/70	80,069	54,702	108,139	41,000	138,498	151,998	42,000	33,450	32,000
	Total	2,691,046	2,475,358	2,177,041	2,334,801	2,473,122	2,506,538	2,535,215	2,510,238	2,240,175

J200 Budget Comparison DESCRIPTION	Object	2009-10 Audited Actuals	2010-11 Audited Actuals	2011-12 Audited Actuals	2012-13 Adopted Budget	2012-13 First Interim	2012-13 Second Interim	2012-13 Estimated Actuals	2012-13 Unaudited Actuals	2013-14 Adopted Budget
DETAIL OF CLASSIFIED SALARIES										
Instructional Aide	2110	714,938	684,366	741,853	833,061	863,797	909,372	902,382	914,635	1,048,554
Instructional Aide-Hrly,Sub,Extra Duty	2120-2170	22,277	34,705	22,880	23,050	27,914	30,876	30,876	31,613	21,500
Classified Support	2220-2270	12,581	1,742	3,485	6,200	11,491	12,491	12,491	4,013	2,200
Maintenance (FN 8110)	2210	356,862	361,728	366,251	362,209	369,765	369,765	369,765	329,488	391,020
Ground (FN 8111)	2210	221,732	228,317	230,965	233,368	233,368	233,368	233,368	238,311	247,654
Director	2316	150,006	131,539	133,304	135,294	137,994	137,994	137,994	137,994	137,994
Clerical	2400	0	0	0	0	0	0	0	0	0
Clerical - Voc Ed (RE 3550)	2240	0	0	0	0	0	0	0	0	0
Clerical	2401	186,167	147,141	152,594	151,620	153,348	153,348	153,348	157,610	154,686
Clerical - Readers for The Blind (RE 7810)	2440	0	0	0	200	200	200	200	108	200
BASRC, Subs, Extra Duty, Overtime	2470/80/30/50	4,349	7,650	1,046	4,800	1,552	1,552	1,552	513	1,200
Classified Support -Other	2910	0	44,846	14,776	15,000	29,613	29,613	29,613	29,822	0
Classified Support - Title I ,Small Learning,Summer School	2910	78,541	31,053	40,590	0	0	0	0	0	0
Other Classified - hourly & Extra duty	2920/2930	5,064	338	766	0	875	1,475	3,361	2,291	200
Other Class. - O/T & stipend	2940/2970	2,430	5,240	7,403	2,000	500	9,000	12,000	6,975	0
Vacation Buy out - Title I	2980	0	0	0	0	0	0	0	0	0
	Total	1,754,947	1,678,665	1,715,913	1,766,802	1,830,417	1,889,054	1,886,950	1,853,373	2,005,208

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 Adopted Budget	2012-13 First Interim	2012-13 Second Interim	2012-13 Estimated Actuals	2012-13 Unaudited Actuals	2013-14 Adopted Budget
A	**REVENUES**										
	Revenue Limit Sources	8010-8099	41,934,247	42,385,108	42,866,202	43,475,187	43,640,368	43,890,223	43,959,671	44,774,716	45,125,533
	Federal Revenues	8100-8299	1,327,004	1,426,002	1,177,976	1,015,274	1,436,031	1,291,714	1,436,031	1,327,386	856,516
	Other State Revenue	8300-8599	1,621,263	1,913,181	1,233,562	999,167	1,044,294	1,190,323	1,251,416	1,500,338	2,571,294
	Other Local Revenue	8600-8799	12,361,169	12,998,895	13,121,601	11,638,768	13,328,915	12,328,456	13,115,357	13,158,619	11,837,647
	TOTAL REVENUES		57,243,683	58,723,186	58,399,341	57,128,396	59,449,608	58,700,716	59,762,475	60,761,059	60,390,990
B	**EXPENDITURES**										
	Certificated Salaries	1000-1999	25,075,234	25,297,805	25,593,144	26,239,756	26,815,433	26,850,363	26,829,160	26,716,487	27,758,106
	Classified Salaries	2000-2999	8,886,736	8,043,321	8,101,860	8,050,505	8,288,056	8,301,382	8,517,913	8,297,890	8,721,164
	Employee Benefits	3000-3999	11,096,820	11,317,047	11,795,696	12,214,356	12,381,127	12,365,641	12,416,262	12,257,032	13,034,388
	Books and Supplies	4000-4999	3,137,703	2,518,563	2,573,305	2,061,027	4,828,570	4,429,280	4,276,959	2,315,517	2,760,137
	Services, Other Op. Exp.	5000-5999	6,467,910	6,630,305	6,953,398	7,190,726	8,207,621	8,006,342	8,200,082	7,623,305	6,727,173
	Capital Outlay	6000-6999	98,061	126,654	228,283	121,700	352,758	268,665	348,064	303,830	108,000
	Other Outgoing	7000-7299	879,543	887,185	793,038	937,053	735,529	849,603	735,529	644,668	847,790
	Direct Support Costs	7300-7399	(103,020)	(52,614)	(51,103)	(55,528)	(58,179)	(55,528)	(55,528)	(51,325)	(52,231)
	TOTAL EXPENDITURES		55,538,987	54,768,266	55,987,621	56,759,595	61,550,915	61,015,748	61,268,441	58,107,404	59,904,527
C	Excess (Deficiency) of Revenue over Expenditure Before Other Sources/Uses		**1,704,696**	**3,954,921**	**2,411,720**	**368,801**	**(2,101,307)**	**(2,315,032)**	**(1,505,966)**	**2,653,655**	**486,463**
D	**Other Sources/Uses**										
	Interfund Transfers										
	Transfers In - Comm.Ed.	8910-8929	77,323	20,400	19,500	20,400	20,400	20,400	0	0	0
	Transfers In - ETF	8910-8929	0	0	0	0	0	0	0	0	0
	Transfers In - Bond (Redhill)	8910-8929	120,000	0	0	0	0	0	0	0	0
	Transfers In - Self Insurance Fund	8910-8929	0	0	0	0	0	0	0	0	0
	Sources-Capital Lease	8930-8979	0	0	0	0	0	0	0	0	0
	Transfers Out - Food Svs/Def Maint/Comm Ed	7610-7629	(636,764)	(2,430,501)	(871,707)	(959,913)	(959,913)	(959,913)	(964,877)	(891,550)	(924,693)
	Contribution to Restricted Programs	8980-8999	0			0	0	0	0	0	0
	Restricted Programs - District Paid		0	0	0	0	0	0	0	0	0
	TOTAL, OTHER SOURCES/USES		(439,441)	(2,410,101)	(852,207)	(939,513)	(939,513)	(939,513)	(964,877)	(891,550)	(924,693)
E	**Net Increase (Decrease) in FUND BALANCE**		**1,265,255**	**1,544,820**	**1,559,513**	**(570,712)**	**(3,040,820)**	**(3,254,545)**	**(2,470,843)**	**1,762,105**	**(438,230)**
				1,544,820	**1,559,513**						

J200 Budget Comparison DESCRIPTION	Object	2009-10 Audited Actuals	2010-11 Audited Actuals	2011-12 Unaudited Actuals	2012-13 Adopted Budget	2012-13 First Interim	2012-13 Second Interim	2012-13 Estimated Actuals	2012-13 Unaudited Actuals	2013-14 Adopted Budget
F **Fund Balance, Reserves**										
Beginning Balance										
As of July 1-Unaudited		19,773,451	21,038,706	21,750,054	23,309,567	23,309,567	23,309,567	23,309,567	23,309,567	25,071,672
Audit Adjustments		-	-	-	-	-	-	-	-	-
NET BEGINNING BALANCE		19,773,451	21,038,706	21,750,054	23,309,567	23,309,567	23,309,567	23,309,567	23,309,567	25,071,672
Fund Increase (Decrease)		1,265,255	1,544,820	1,559,513	(570,712)	(3,073,883)	(3,254,545)	(2,470,843)	1,762,105	(438,230)
Program Reserves (restricted for expend.)		-	-	-	-	-	-	-	-	-
Adjustment for Restatement			(833,472)							
Restricted Program Balances				0	0	0	0	0	0	0
PTSA Ending Balance from 1997/98		0	0	0	0	0	0	0	0	0
PTSA and Alumni carryover - 1998/99		0	0	0	0	0	0	0	0	0
ENDING FUND BALANCE		21,038,706	21,750,054	23,309,567	22,738,855	20,235,684	20,055,022	20,838,724	25,071,672	24,633,442
Components of Ending Balance										
Reserved Amounts										
Revolving Cash		12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000
Cash In Bank		0	0	0	0	0	0	0	0	0
Prepaid Expenditures		0	0	-	0	0	0	0	0	0
Designated Amounts										
For economic Uncertainties (Required by State 3%)		1,685,273	1,715,963	1,705,780	1,731,585	1,875,325	1,786,963	1,867,000	1,738,224	1,824,877
Designation - 08/09, 09/10, 10/11 Surplus to Cover Future Deficits			2,482,127	2,519,948	2,519,948	2,519,948	2,519,948	2,519,948	2,828,401	2,519,948
Designation- Parcel Tax Renewal		-	8,820,573	-	-	-	-	-	-	-
Designation- Economic Uncertainty- Basic Aid			6,535,399	16,379,626	18,186,732	15,539,821	15,447,521	16,151,187	17,721,563	15,755,080
Summer School 2011/12 and 2012/13										
(Ending Balance recommended by FCMAT is 8 to 10% of total expenditures)		0	0	0	0	0	0	0	0	0
Site Carryovers,Tier III Fund Balance		1,496,184	2,183,991	2,403,623	0	0	0	0	2,771,483	0
Ending Balance		17,845,249	1	288,590	288,589	288,590	288,590	288,589	0	4,521,537

J200 Budget Comparison DESCRIPTION	Object	2009-10 Audited Actuals	2010-11 Audited Actuals	2011-12 Unaudited Actuals	2012-13 Adopted Budget	2012-13 First Interim	2012-13 Second Interim	2012-13 Estimated Actuals	2012-13 Unaudited Actuals	2013-14 Adopted Budget
Revenue Limit Sources										
State Aid-Current Year	8011	(221,661)	(250,489)	(254,501)	(273,864)	(273,864)	(265,442)	(203,661)	(222,226)	(226,712)
Supplemental Instruction	8311									
Rev Limit Deficit		(927,879)	-	-	-	-	-	-	-	-
Homeowners Exemption	8021	298,133	295,860	297,661	293,171	297,661	292,623	295,791	295,791	295,559
Other Subventions/In-Lieu Taxes	8029	0	0	-4,544	0	0	68,213	108,055	108,055	0
Secured Roll Taxes	8041	41,799,608	41,342,796	41,831,637	42,438,270	42,668,270	42,775,273	42,775,273	42,858,605	43,996,518
Unsecured Taxes	8042	926,715	927,198	940,924	947,867	940,924	964,531	941,403	941,403	1,005,143
Prior Year Taxes	8043	59,331	69,743	55,025	69,743	55,025	55,025	42,810	42,810	55,025
Revenue Limit Transfers - Special Ed	8091	0	0	0	0	-47,648	0	0	0	0
Property Taxes Transfers - ERAF	8097	0	0	0	0	0	0	0	0	0
TOTAL: Rev. Limit Sources		41,934,247	42,385,108	42,866,202	43,475,187	43,640,368	43,890,223	43,959,671	44,024,438	45,125,533
Percent of Total Income		73.26%	73.51%	73.40%	76.10%	73.41%	74.77%	73.56%	73.36%	74.72%
Federal Revenues										
Title V Innovative Education (RE 4110)	8290	10,861	(2,044)	0	0	0	0	0	0	0
Special Ed. PL 94-142	8181	416,389	423,284	432,105	432,105	432,799	432,799	432,799	459,617	437,378
Title I (RE 3010)	8290	183,827	122,384	175,052	168,548	254,042	254,042	254,042	147,443	181,645
Title II - Improving Teacher Quality/EETT (RE 4035	8290	101,252	74,984	136,607	92,820	172,139	172,139	172,139	149,282	90,239
Drug Free (RE 3710)	8290	10,270	12	0	0	0	0	0	0	0
Vocational Education (RE 3550)	8290	52,890	52,127	51,174	51,179	66,832	66,832	66,832	66,837	63,490
CSR/Immig Ed/LEP (RE4135/4201/4203)	8290/8287	44,461	35,289	17,531	5,000	13,457	8,595	13,457	6,839	5,000
Federal (RE 4140) SFSF (3200) Jobs (3205)	8290	452,010	345,258	194,988	196,924	288,609	288,609	288,609	288,609	0
Mental Health	8287				68,698	208,153	68,698	208,153	208,153	78,764
Small Learning Comm. Grant/Ca Health Sciences (RE 58	8290	0	0	0	0	0	0	0	606	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	1,015,274	1,436,031	1,291,714	1,436,031	1,327,386	856,516
Percent of Total Income		2.32%	2.47%	2.02%	1.78%	2.42%	2.20%	2.40%	2.21%	1.42%

J200 Budget Comparison DESCRIPTION	Object	2009-10 Audited Actuals	2010-11 Audited Actuals	2011-12 Unaudited Actuals	2012-13 Adopted Budget	2012-13 First Interim	2012-13 Second Interim	2012-13 Estimated Actuals	2012-13 Unaudited Actuals	2013-14 Adopted Budget
Other State Revenues										
BA Fair Share Red/HOLD HARMLESS				(2,410,639)	(2,692,359)	(2,690,190)	(2,690,190)	(2,690,190)	(1,524,555)	52,488
Common Core										637,736
Educational Protection Act										750,278
Adult Education Flex (RE 0214)	8590		0	1,520,212	1,410,300	1,410,300	1,410,300	1,520,212	1,630,122	-
Supplemental Instruction	8311	114,218	91,030	128,287	89,382	89,382	89,382	89,382	124,740	0
GATE: Gifted & Talented (RE 7140)	8311	28,524	24,881	24,872	24,872	24,872	24,872	55,093	57,768	0
EIA: Economic Impact Aid (RE 7091)	8311	62,441	25,075	71,898	71,908	82,301	82,301	82,301	82,296	82,301
Mental Health	8537				347,434	261,415	347,434	261,415	344,131	263,343
Class Size 9 - 12	8435	190,768	0	309,588	309,588	309,588	309,588	309,588	0	0
Mandated Costs Reimburse.	8550	0	191,761	86,921	0	106,900	106,900	113,879	113,879	174,088
State Lottery Revenue	8560	407,035	432,731	470,990	450,524	450,524	510,534	510,534	494,232	482,360
Library Grant (RE 6296/7395)	8590	2,501	0	2,501	2,501	2,501	2,501	2,501	0	0
Special Education/CAHSEE	8590	0	0	0	0	0	0	0	0	0
Safety & Violence Prev. (RE 6405)	8590	93,849	0	123,730	123,730	123,730	123,730	123,730	0	0
Fiscal Solvency Plan (RE 7386)	8590	0	0	0	0	0	0	0	0	0
One-time Instr.Mat'l/Staff Dev (RE 7186)	8590	0	0	0	0	0	0	0	0	0
One-time Site Block Grant (RE 0041)	8590	1	0	0	0	0	0	0	0	0
Professional Dev Block Grant (RE 7393)	8590	187,951	0	187,965	187,965	187,965	187,965	187,965	0	0
Digital HS - Maintenance - RE 7101	8590	0	0	0	0	0	0	0	0	0
Ed Tech Grant (RE 7127)	8590	0	0	0	0	0	0	0	0	0
Instructional Materials (RE 7160/85/56/57)	8590	214,720	0	214,451	214,451	214,151	214,151	214,151	0	0
Inst'l Mat'l , Core/ One Time (RE7180/7398)	8590	0	0	0	0	0	0	0	0	0
Ca Instructional School Garden (CISG) (RE 7026)	8590	3,025	0	0	0	0	0	0	0	0
Math & Reading Professional Dev (RE 0229)	8590	12,739	0	11,023	11,023	11,023	11,023	11,023	0	0
Tenth Grade Counseling (RE 7375/7390)	8590	23,614	0	23,614	23,614	23,614	23,614	23,614	0	0
Mentor Teacher Program (RE 7270)	8590	14,527	0	0	0	0	0	0	0	0
PAR (RE 7271)	8590	19,097	0	19,098	19,098	19,098	19,098	19,098	0	0
MTN / Martin Luther King/MPTA	8590	0	0	0	0	0	0	0	0	0
STAR Test/HS Exit Exam (RE 7055/0000/0217)	8590	50,288	10,614	61,237	38,515	50,499	50,499	50,499	50,571	12,000
School Secondary Program (RE 7370)	8590	0	0	0	0	0	0	0	0	0
CAHSEE Intensive Instr. & Serv (7055/7056)	8590	0	0	0	0	0	0	0	0	0
Readers for the Blind (RE 7810)	8590	0	0	0	0	0	0	0	0	0
California Arts Council (RE 9767)	8590	0	0	0	0	0	0	0	0	0
Staff Development Buy Back (03-0015)	8590	1	0	0	0	0	0	0	0	0
Supplemental School Counseling (RE7088)	8590	75,435	598	221,458	221,458	221,458	221,458	221,458	0	0
Teacher Recruit & Student Support	8590	0	0	0	0	0	0	0	0	0
Arts,Music, & PE Supply & Equipment	8590	0	0	0	0	0	0	0	0	0
Arts & Music Block Grant (RE 6760)	8590	54,527	0	54,485	54,485	54,485	54,485	54,485	1,993	0
Discretionary Block Grant-Sites (RE 7396)	8590	0	0	0	0	0	0	0	0	0
Discretionary Block Grant-Dist (RE 7397)	8590	0	0	0	0	0	0	0	0	0
Career Tech Ed Equip & Supplies (RE 6377)	8590	0	0	0	0	0	0	0	0	0
Lottery for Instr.Mat'l & SSP (RE 6300)	8560/8590	66,004	68,944	111,871	90,678	90,678	90,678	90,678	125,161	116,700
TOTAL: Other State Revenue		1,621,265	845,634	1,233,562	999,167	1,044,294	1,190,323	1,251,416	1,500,338	2,571,294
Percent of Total Income		2.83%	1.47%	2.11%	1.75%	1.76%	2.03%	2.09%	2.50%	4.26%

J200 Budget Comparison DESCRIPTION	Object	2009-10 Audited Actuals	2010-11 Audited Actuals	2011-12 Unaudited Actuals	2012-13 Adopted Budget	2012-13 First Interim	2012-13 Second Interim	2012-13 Estimated Actuals	2012-13 Unaudited Actuals	2013-14 Adopted Budget
Other Local Revenues										
Site Institute	8699	0	0	0	0	0	0	0	0	0
Parcel Tax Income	8622	8,262,252	8,615,349	8,782,054	9,085,190	9,105,190	8,734,923	8,734,923	8,644,033	9,303,500
Other Sales	8639	150	3,118	687	0	0	4,427	5,532	5,533	0
Leases and Rentals	8650	189,248	368,575	396,570	283,500	284,846	284,827	301,262	359,526	285,439
Interest Income (incl.categorical moneys)	8660	161,182	98,273	46,155	65,000	65,000	40,000	28,000	27,986	30,000
Interagency Revenues ROP (RE 6350)	8677	212,520	112,330	101,101	101,101	101,101	101,101	101,101	101,101	48,496
Home to School (DD2 053) - Golden Gate	8689	0	0	0	0	0	0	0	0	0
Home to School (DD2 053) - West Marin	8699	1,811	271	0	0	0	0	0	0	0
PTSA - (RE 9020)	8699	575,702	756,277	392,487	0	310,488	208,390	310,488	319,931	0
Ed Tech K-12 Voucher (Microsoft) (RE 9150/55	8699	0	0	15,214	0	0	0	0	0	0
Drake Virtual Grant (RE 9760)	8699	0	0	0	0	0	0	0	6,000	0
Parent Service Project (RE 9762)	8699	0	0	20,401	0	292,325	281,200	292,325	295,326	0
BASRC, ETF/MTN & Martin Luther King	8699	14,607	10,931	3,716	3,500	3,500	3,500	3,500	3,692	3,781
Student Activities (RE 9772)	8699	230,084	278,077	290,420	0	252,912	62,624	252,912	263,598	0
Buck Institute -Tam Academy (RE 9773)	8699	20,563	10,500	11,605	0	15,444	15,444	15,444	15,993	0
Tam Music Donation (RE 9769)	8699	0	0	0	0	83,165	71,330	83,165	84,648	0
Marin Cty Storm Prevention Gt. (RE 9768)	8699	0	0	0	0	0	0	0	0	0
Foundations (RE 9030)	8699	128,806	164,787	511,461	0	502,334	144,768	502,334	549,822	0
Other Local Income - Athletic,Drama receipts	8699	343,653	383,251	293,937	70,000	202,447	250,786	334,332	351,394	98,000
Special Ed fr. SELPA	8792/8699	2,091,180	2,061,629	2,027,994	2,030,477	2,044,658	2,044,656	2,044,658	2,007,290	2,068,431
Other Grants/Donations/Modernization/E-Rate	8699	129,411	135,527	227,799	0	65,505	80,480	105,381	122,746	0
TOTAL: Other Local Revenue		12,361,169	12,998,895	13,121,601	11,638,768	13,328,915	12,328,456	13,115,357	13,158,619	11,837,647
Percent of Total Income		21.59%	22.55%	22.47%	20.37%	22.42%	21.00%	21.95%	21.93%	19.60%
TOTAL REVENUES		**57,243,685**	**57,655,639**	**58,399,341**	**57,128,396**	**59,449,608**	**58,700,716**	**59,762,475**	**60,010,781**	**60,390,990**

J200 Budget Comparison DESCRIPTION	Object	2009-10 Audited Actuals	2010-11 Audited Actuals	2011-12 Unaudited Actuals	2012-13 Adopted Budget	2012-13 First Interim	2012-13 Second Interim	2012-13 Estimated Actuals	2012-13 Unaudited Actuals	2013-14 Adopted Budget
EXPENDITURES										
CERTIFICATED SALARIES	1100-1199	20,583,034	20,806,604	21,051,820	21,341,094	21,785,287	21,666,703	21,693,387	21,637,845	22,694,793
Certificated Pupil Support Salaries	1200-1299	2,012,787	2,110,385	2,092,496	2,269,600	2,315,986	2,426,124	2,319,316	2,299,853	2,336,878
Supervisors & Administrators Salaries	1300-1399	2,070,486	2,062,989	2,255,639	2,346,107	2,383,814	2,424,390	2,433,809	2,436,372	2,386,139
Other Certificated Salaries	1900-1999	408,927	317,827	193,189	282,955	330,346	333,146	382,648	342,417	340,296
TOTAL: Certificated Salaries		25,075,234	25,297,805	25,593,144	26,239,756	26,815,433	26,850,363	26,829,160	26,716,487	27,758,106
Percent of Total Expenditures		45.15%	46.19%	45.71%	46.23%	43.57%	44.01%	43.79%	45.98%	46.34%
CLASSIFIED SALARIES										
Instructional Aides	2100-2199	743,240	734,794	781,983	882,018	961,215	980,193	972,404	983,079	1,096,872
Classified Support Salaries	2200-2299	2,554,750	2,424,414	2,475,613	2,478,148	2,526,519	2,527,909	2,525,652	2,444,650	2,574,596
Classified Administrators' Salaries	2300-2399	820,783	637,938	544,928	480,226	490,330	490,330	494,042	493,614	490,142
Clerical and Office Salaries	2400-2499	3,861,545	3,220,588	3,309,731	3,298,381	3,321,652	3,321,852	3,320,231	3,374,616	3,616,545
Other Classified Salaries	2900-2999	906,418	1,025,587	989,605	911,732	988,340	981,098	1,205,584	1,001,931	943,009
TOTAL: Classified Salaries		8,886,736	8,043,321	8,101,860	8,050,505	8,288,056	8,301,382	8,517,913	8,297,890	8,721,164
Percent of Total Expenditures		16.00%	14.69%	14.47%	14.18%	13.47%	13.61%	13.90%	14.28%	14.56%
EMPLOYEE BENEFITS										
STRS - Certificated Positions	3101	2,074,135	2,077,698	2,116,036	2,192,821	2,234,372	2,231,051	2,217,760	2,187,737	2,337,178
STRS - Classified Positions	3102	15,391	370	0	0	5,265	5,265	5,265	7,077	0
PERS - Certificated Positions	3201	10	0	0	0	47	47	47	47	0
PERS - Classified Positions	3202	1,362,509	1,335,383	1,363,732	1,415,163	1,437,288	1,436,807	1,480,730	1,437,929	1,546,143
OASDI - Certificated	3301	8,009	5,641	8,646	27	541	541	550	5,321	182
OASDI - Classified	3302	523,440	492,359	495,352	493,982	511,155	511,944	525,874	504,223	535,779
Medicare - Certificated	3311	356,453	359,864	365,823	378,652	389,027	389,528	389,329	384,520	401,647
Medicare - Classified	3312	127,727	116,492	117,928	116,862	120,958	121,145	124,431	120,436	126,628
Health & Welfare - Certificated	3401	3,373,844	3,604,211	3,775,725	3,936,983	3,977,813	3,965,167	3,965,167	3,943,101	4,444,770
Health & Welfare - Classified	3402	1,836,722	1,874,870	1,872,926	1,994,580	1,993,403	1,993,393	1,990,785	1,964,257	2,246,000
SUI - Certificated	3501	75,831	187,236	412,372	288,972	295,897	296,285	296,138	293,082	14,713
SUI - Classified	3502	27,135	58,784	130,386	89,040	91,413	91,555	94,052	88,988	4,718
Workers' Comp. - Certificated	3601	427,459	337,835	282,112	396,367	405,990	406,518	406,316	403,961	445,450
Workers' Comp. - Classified	3602	151,390	107,567	89,280	121,559	125,469	125,667	129,090	125,625	140,163
Retiree Benefits - Certificated	3701/51	520,571	536,222	504,878	520,839	520,866	520,840	520,840	520,840	520,894
Retiree Benefits - Classified	3702/52	216,194	222,515	260,500	268,509	271,623	269,888	269,888	269,888	270,123
	3901	0	0	0	0	0	0	0	0	0
Car Allowance - Certificated	3921	0	0	0	0	0	0	0	0	0
Car Allowance - Classified	3922	0	0	0	0	0	0	0	0	0
TOTAL: Employee Benefits		11,096,820	11,317,047	11,795,696	12,214,356	12,381,127	12,365,641	12,416,262	12,257,032	13,034,388
Percent of Total Expenditures		19.98%	20.66%	21.07%	21.52%	20.12%	20.27%	20.27%	21.09%	21.76%
TOTAL: SALARIES AND BENEFITS		**45,058,790**	**44,658,173**	**45,490,700**	**46,504,617**	**47,484,616**	**47,517,386**	**47,763,335**	**47,271,409**	**49,513,658**
Percent of Total Expenditures		81.13%	81.54%	81.25%	81.93%	77.15%	77.88%	77.96%	81.35%	82.65%

J200 Budget Comparison DESCRIPTION	Object	2009-10 Audited Actuals	2010-11 Audited Actuals	2011-12 Unaudited Actuals	2012-13 Adopted Budget	2012-13 First Interim	2012-13 Second Interim	2012-13 Estimated Actuals	2012-13 Unaudited Actuals	2013-14 Adopted Budget
EXPENDITURES (Cont.)										
BOOKS AND SUPPLIES										
Textbooks	4100	674,316	245,172	329,623	146,527	389,478	388,905	385,564	225,482	141,577
Books & Reference Materials	4200	171,199	147,406	127,245	104,365	140,017	124,137	123,026	100,100	80,409
Instructional Material & Supplies	4300	1,304,727	1,205,006	1,340,172	1,324,406	2,113,864	1,600,833	2,184,636	1,304,385	1,264,039
Gas, Oil & Diesel	4301	16,574	20,620	23,418	28,000	28,500	28,500	28,500	21,866	29,500
Office Supplies	4303	6,069	3,608	3,803	8,300	8,323	8,123	4,851	1,477	6,600
Periodicals & Magazine	4305	15,575	14,330	11,050	10,515	10,687	11,300	11,049	10,369	10,027
Software	4307	104,445	63,843	50,728	110,858	77,192	72,222	9,428	5,096	116,584
Classroom Supplies - In-lieu Fees	4310	0	177	0	2,500	19,100	19,100	10,556	10,556	9,000
Computer Supplies	4312	115,417	133,338	132,848	92,668	105,475	99,156	117,576	112,840	82,125
Transportation Tickets & Vehicle supplies	4314/4316	22,722	11,818	5,004	8,500	8,300	8,250	8,300	4,903	8,250
Carryover	4330	0	0	0	0	1,404,933	1,663,618	805,979	0	0
Non Capitalized Furniture & Equip.	4400	706,659	673,245	549,414	224,388	522,701	405,136	587,494	518,443	1,012,026
TOTAL: Books & Supplies		3,137,703	2,518,563	2,573,305	2,061,027	4,828,570	4,429,280	4,276,959	2,315,517	2,760,137
Percent of Total Expenditures		5.65%	4.60%	4.60%	3.63%	7.84%	7.26%	6.98%	3.98%	4.61%

J200 Budget Comparison DESCRIPTION	Object	2009-10 Audited Actuals	2010-11 Audited Actuals	2011-12 Unaudited Actuals	2012-13 Adopted Budget	2012-13 First Interim	2012-13 Second Interim	2012-13 Estimated Actuals	2012-13 Unaudited Actuals	2013-14 Adopted Budget
EXPENDITURES (Cont.)										
SERVICES & OTHER OPERATING										
Travel, Conference, In-Service	5200	171,365	224,825	332,185	331,041	375,330	369,309	355,301	280,832	341,108
Dues and Memberships	5300	67,098	47,949	52,867	92,535	90,923	88,591	76,404	59,683	85,824
Insurance	5400	370,252	372,689	363,250	407,607	411,773	408,881	382,142	381,194	384,150
Gas	5505	3,597	3,694	3,679	3,900	3,900	3,900	3,900	2,977	3,000
Electricity	5510	637,146	695,043	691,759	693,800	685,664	685,664	628,664	685,982	634,000
SPURR	5515	259,744	271,129	256,285	305,000	305,000	305,000	215,052	229,040	225,000
Water	5535	210,936	255,138	252,140	288,000	288,000	288,000	297,500	316,077	295,000
Sewer	5540	47,930	50,787	42,794	49,186	57,322	57,322	67,270	67,270	69,000
Disposal/Garbage removal	5550	171,491	198,816	228,926	216,000	242,000	242,000	239,000	243,536	225,000
Laundry,Pest Control,Waste Disposal	5500	105,176	122,883	75,727	148,234	108,755	108,755	89,522	73,440	91,138
Rents, Leases, Repairs	5600	839,932	558,666	455,364	778,506	855,998	753,231	793,191	609,113	693,430
Architectural,Inspection,Contracts,permits	5800	515,589	636,752	719,952	437,287	1,182,590	566,807	1,328,162	617,083	476,965
Advertising	5803	5,166	7,276	1,840	7,630	7,726	7,726	7,571	4,681	7,400
Audit Fees	5809	46,799	48,119	46,849	50,000	50,000	50,000	50,000	48,575	50,000
Elections	5814	250	0	96,993	0	0	0	0	0	125,000
Field Trips	5819	85,303	9,796	15,605	10,204	11,110	386,844	39,947	430,345	6,975
Fingerprinting	5821	8,300	17,960	10,897	10,300	10,300	10,300	10,300	9,989	10,300
Judgements - Special Ed	5825	36,641	105,300	109,037	150,000	199,500	150,000	199,500	199,500	210,000
Legal Service	5829	119,019	87,367	148,014	144,500	118,732	137,655	232,526	121,850	123,200
Outside Printing - Kinko's	5841	10,680	14,829	38,913	73,599	62,101	56,128	34,259	21,312	76,602
Personnel Agencies	5845	1,111	424	9,019	10,000	10,000	8,415	8,983	9,209	0
Professional Consultant Contracts	5849	1,312,958	1,406,932	1,491,355	963,677	1,533,884	1,388,323	1,539,231	1,551,606	939,489
TB Testing/ X-rays	5851	4,110	4,400	2,612	8,000	8,000	8,000	8,000	6,000	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	1,787,955	1,352,996	1,685,353	1,352,996	1,467,735	1,439,157
Cell Phones	5920	43,089	30,092	40,895	43,600	54,200	54,700	54,700	41,117	47,700
Internet	5940	56,844	57,332	78,776	76,320	75,594	72,694	75,041	48,087	65,675
Pagers	5950	22	328	263	315	315	315	200	166	0
Postage	5960	79,697	46,480	44,345	37,630	40,008	46,529	52,320	38,342	35,160
Telephone	5970	66,943	70,930	74,355	65,900	65,900	65,900	58,400	58,564	57,900
TOTAL: Services & Op. Exp.		6,467,910	6,630,305	6,953,398	7,190,726	8,207,621	8,006,342	8,200,082	7,623,305	6,727,173
Percent of Total Expenditures		11.65%	12.11%	12.42%	12.67%	13.33%	13.12%	13.38%	13.12%	11.23%

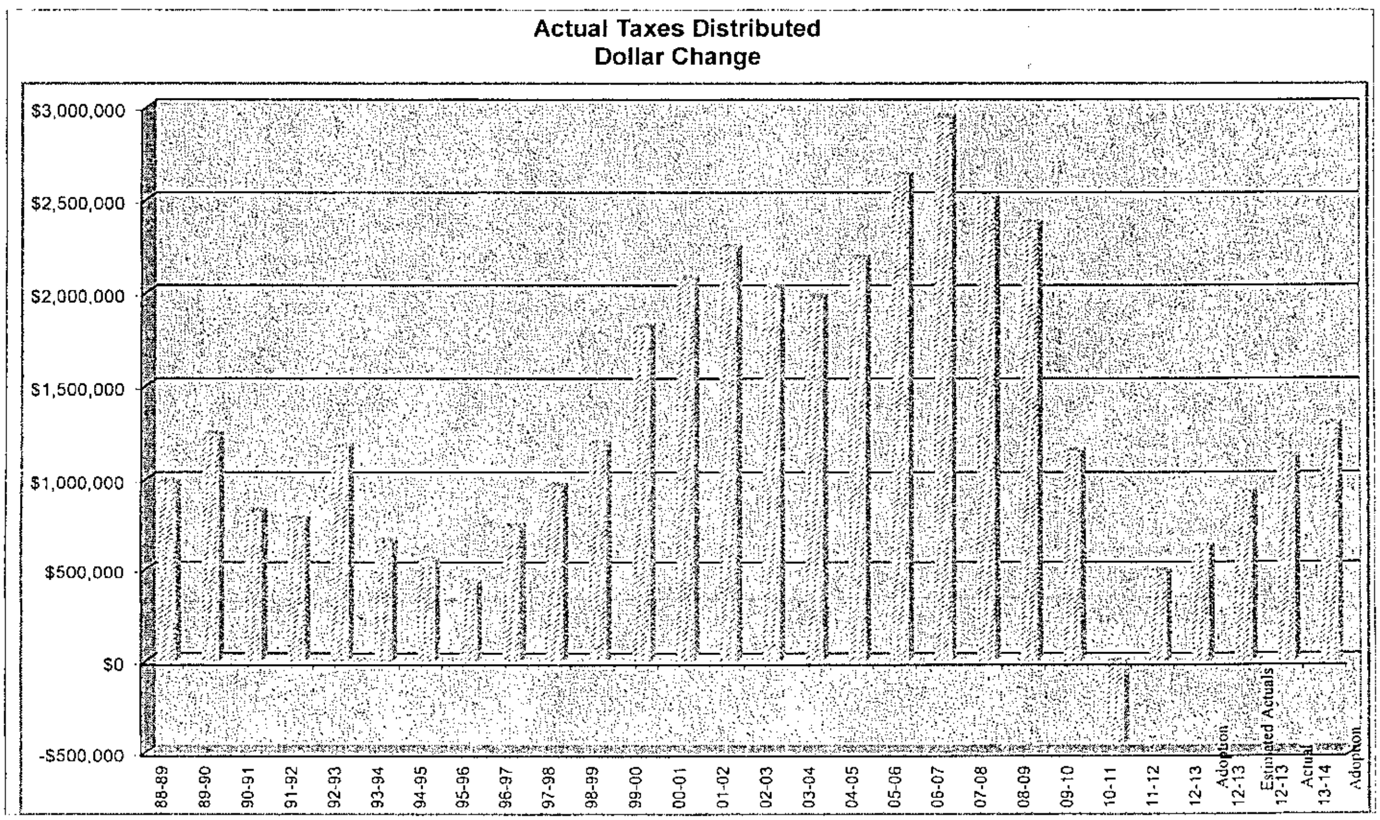
J200 Budget Comparison DESCRIPTION	Object	2009-10 Audited Actuals	2010-11 Audited Actuals	2011-12 Unaudited Actuals	2012-13 Adopted Budget	2012-13 *First* Interim	2012-13 *Second* Interim	2012-13 *Estimated* Actuals	2012-13 Unaudited Actuals	2013-14 Adopted Budget
EXPENDITURES (Cont.)										
CAPITAL OUTLAY										
Sites & Improvement of sites	6100	0	5,000	0	0	0	0	0	0	0
Buildings & Improvement of Bldgs.	6200	0	0	20,366	0	93,780	68,679	93,780	61,884	0
Furniture & Equipment	6400	90,331	121,654	169,214	82,500	167,360	94,934	156,187	149,653	58,000
Equipment Replacement	6500	7,730	0	38,703	39,200	91,618	105,052	98,097	92,293	50,000
TOTAL: Capital Outlay		98,061	126,654	228,283	121,700	352,758	268,665	348,064	303,830	108,000
Percent of Total Expenditures		0.18%	0.23%	0.41%	0.21%	0.57%	0.44%	0.57%	0.52%	0.18%
OTHER OUTGO										
Special Ed. Excess Costs	7142	378,848	380,387	416,700	496,248	432,293	432,293	432,293	351,027	431,455
State Special Schools-blind/deaf	7130	10,194	5,471	(2,181)	6,000	6,000	6,000	6,000	0	0
Payment to MPTA	7143	305,383	454,160	347,471	434,805	293,641	407,715	293,641	293,641	416,335
Pass Thru Revenue	7222	160,531	22,580	6,461	0	3,595	3,595	3,595	0	0
Other Debt Service Payment	7439	24,587	24,587	24,587	0	0	0	0	0	0
TOTAL: Other Outgo		879,543	887,185	793,038	937,053	735,529	849,603	735,529	644,668	847,790
Percent of Total Expenditures		1.58%	1.62%	1.42%	1.65%	1.19%	1.39%	1.20%	1.11%	1.42%
TOTAL: Direct Support Costs	7300	(103,020)	(52,614)	(51,103)	(55,528)	(58,179)	(55,528)	(55,528)	(51,325)	(52,231)
Percent of Total Expenditures		-0.19%	-0.10%	-0.09%	-0.10%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%
TOTAL EXPENDITURES		**55,538,987**	**54,768,266**	**55,987,621**	**56,759,595**	**61,550,915**	**61,015,748**	**61,268,441**	**58,107,404**	**59,904,527**
C **Excess (Deficiency) of Revenues over Expenditures Before Other Financing Sources and Uses**		1,704,698	2,887,374	2,411,720	368,801	(2,101,307)	(2,315,032)	(1,505,966)	1,903,377	486,463

J200 Budget Comparison DESCRIPTION	Object	2009-10 Audited Actuals	2010-11 Audited Actuals	2011-12 Unaudited Actuals	2012-13 Adopted Budget	2012-13 First Interim	2012-13 Second Interim	2012-13 Estimated Actuals	2012-13 Unaudited Actuals	2013-14 Adopted Budget
DETAIL OF CERTIFICATED SALARIES										
Regular Teachers - track advancement	1110	38,215	33,142	21,583	45,000	45,000	67,998	67,998	10,952	40,000
Teachers - set aside FTEs for growth	1110	0	0	0	0	0	0	0	0	0
Regular Teachers	1110	19,151,908	19,387,345	19,818,865	20,103,279	20,318,057	20,303,900	20,274,264	20,272,387	21,401,720
Regular Teachers - Curriculum Dev. & VEA	1900	0	0	0	0	0	0	0	0	0
Summer School Teacher (GO 1430)	1110	157,013	143,690	14,880	0	129,285	1,480	129,285	127,156	0
Home Instructors (FN 1270)	1110	138,671	141,636	150,068	147,758	150,662	150,662	150,662	167,132	138,552
Teachers - Extra Duty	1130	727,323	513,712	486,701	487,117	562,601	559,815	518,674	486,609	596,946
Substitute Teachers - illness	1140	102,799	114,505	74,101	106,100	112,000	112,000	112,000	106,495	106,250
Substitute Teachers - School Business	1150	184,480	180,633	182,953	151,840	149,932	151,098	160,561	179,114	145,325
Substitute Teachers - Teacher support	1250	3,865	6,525	5,470	8,500	7,500	7,640	7,270	4,552	5,500
5th Periods, Brown Act,Instr. Improv. Stipends	1160	82,625	291,941	302,669	300,000	317,750	319,750	277,750	285,818	266,000
Other Stipend (See details in Unrest.&Rest)	1160/1170	0	0	0	0	0	0	2,193	2,182	0
Special Ed Home Instructors	1200	920	7,680	6,980	4,000	4,000	4,000	4,000	5,700	4,000
Counselor (all FN 3110)	1210	969,581	1,129,294	1,279,157	1,293,400	1,325,355	1,325,355	1,336,545	1,336,324	1,366,986
Librarians' Salary (all FN 2420)	1210	297,293	291,138	297,192	275,373	281,782	281,782	281,782	281,782	283,485
Psychologists/Counselors	1210	635,147	585,884	358,536	617,787	620,319	620,319	620,319	615,908	627,315
Special Ed stipend & other	1230	25,912	27,662	29,522	22,040	26,530	26,530	26,530	21,377	10,092
Pupil Support - extra days for Counselors	1260	80,069	62,202	115,639	48,500	50,500	160,498	42,870	34,210	39,500
Principal	1311	701,335	611,648	651,754	649,002	662,347	701,747	701,747	662,346	645,244
Acting Principal	1311/1322	16,112	36,636	26,513	31,000	31,000	31,000	31,000	79,147	31,000
Assistant Principal	1312	845,747	867,183	873,267	889,343	895,018	895,018	895,018	895,016	910,858
Superintendent	1313	185,000	185,000	197,000	205,000	209,400	209,400	209,400	209,400	209,100
Supe Salary - Expenses/Vacation	1313	18,469	19,044	13,934	4,800	4,800	4,800	14,219	14,219	4,800
Assistant Superintendent	1315	148,626	303,600	300,600	300,000	306,600	306,600	306,600	306,600	306,000
Director - Std. Scvs.,& Spec.Ed	1317/1318	125,253	0	130,591	215,962	219,529	220,705	220,705	220,704	273,137
Other Certificated Supervisors	1322	29,944	39,878	61,980	51,000	55,120	55,120	55,120	48,940	6,000
Other Certificate Salaries	1910	162,546	114,247	89,640	93,501	93,501	93,501	96,271	83,490	109,096
Other Certificate Subs/Placeholders	1930/1950	153,321	38,469	52,649	53,054	64,243	67,043	70,653	62,402	89,300
Retiree Incentive & Miscellaneous	1970	93,060	165,111	50,900	136,400	172,602	172,602	215,724	196,525	141,900
	Total	25,075,234	25,297,805	25,593,144	26,239,756	26,815,433	26,850,363	26,829,160	26,716,487	27,758,106

J200 Budget Comparison DESCRIPTION	Object	2009-10 Audited Actuals	2010-11 Audited Actuals	2011-12 Unaudited Actuals	2012-13 Adopted Budget	2012-13 First Interim	2012-13 Second Interim	2012-13 Estimated Actuals	2012-13 Unaudited Actuals	2013-14 Adopted Budget
DETAIL OF CLASSIFIED SALARIES										
Instructional Aide - Regular	2110	720,963	700,089	758,368	858,968	930,339	949,267	936,394	948,677	1,073,542
Instructional sub - non illness	2170	22,277	34,705	22,880	23,050	30,876	30,876	30,876	31,613	21,500
Instructional Aide - Summer (GO 1430)	2110	0	0	0	0	0	0	0	0	0
Instructional Aide - Hourly	2120	0	0	735	0	0	50	5,134	2,789	1,830
Health Technician (FN 3140)	2210	88,575	58,455	58,897	58,830	59,131	59,131	59,131	60,889	61,807
Delivery (FN 7540)	2210	55,214	54,280	55,479	55,179	55,480	55,480	55,480	57,122	57,941
Maintenance (FN 8110)	2210	356,862	361,728	366,251	362,209	369,765	369,765	369,765	329,488	391,020
Ground (FN 8111)	2210	221,732	228,317	230,965	233,368	233,368	233,368	233,368	238,311	247,654
Custodian (FN 8210)	2210	1,472,029	1,485,656	1,509,128	1,520,415	1,529,065	1,530,455	1,530,455	1,547,354	1,591,975
Library Aide (FN 2420)	2210	157,289	128,007	124,346	130,097	132,697	132,697	132,697	136,551	140,549
Other Class. Support - Summer	2210	1,811	1,784	1,807	1,800	1,800	1,800	1,800	2,049	0
Overtime - Custodian & Ground	2250	97,997	80,175	84,876	67,000	91,372	91,372	89,115	44,504	38,500
Substitute - Custodian	2260	40,832	16,718	35,875	27,050	27,050	27,050	27,050	5,813	27,050
Substitute - Custodian - Non Illness	2270	51,589	7,662	6,176	15,900	15,900	15,900	15,900	20,550	15,900
Other Pay - Grounds & Custodian	2290	50	1,674	135	1,900	200	200	200	55	0
Assistant Superintendent-Human Resources	2312	179,345	159,800	163,300	163,000	166,560	166,560	166,560	166,560	166,260
Supervisor (Network Manager)	2313	103,568	110,264	51,814	0	0	0	0	0	0
Chief Financial Officer	2315	148,626	0	0	0	0	0	0	0	0
Directors(Maint. & Oper. &Fiscal Services)	2316	331,325	277,374	270,707	256,930	262,362	262,362	262,362	262,362	263,923
Classified Management (incl.property acct)	2322	*50,158*	*85,666*	54,925	55,746	56,858	56,858	56,858	56,857	57,709
Board of Trustees	2322	5,950	3,050	2,375	2,750	2,750	2,750	2,750	2,075	*2,250*
Computer (FN7700)	2400/2490	342,800	393,921	411,135	422,498	429,748	429,748	429,748	433,569	556,728
Print Shop (FN 7550) ***	2210/2401	148,932	148,945	148,945	148,495	149,095	149,095	149,095	153,484	156,095
Clerical - with API money	2400	0	0	0	0	0	0	0	0	0
Clerical	2401	2,568,328	2,008,179	2,045,250	2,012,089	2,026,402	2,026,402	2,024,481	2,062,716	2,144,998
DO Personnel (FN3900,7150,7300,7400)	2401	738,893	612,067	657,971	673,562	676,225	676,225	676,225	696,875	709,617
Clerical - Extra Hire	2440	11,418	11,961	14,576	12,080	15,319	15,519	15,019	4,674	14,707
Overtime - Supt. Office & Pupil Testing	2450	22,999	23,917	28,464	20,000	24,745	24,745	25,545	20,298	24,400
Substitute for Clerical - illness	2460	7,328	3,665	272	0	0	0	0	0	0
Substitute for Clerical - non illness	2470	17,429	5,525	57	57	57	57	57	0	0
Stipend - for Classified Leader & BASRC	2480	15,999	14,150	6,546	15,800	12,552	12,552	12,552	7,013	12,200
Classified Support **** (DISC/Lit Coach)	2910	110,149	85,833	81,746	15,700	32,060	33,147	35,437	34,618	2,901
Campus Supervisor (FN 8305)	2910	264,045	274,554	260,274	261,913	250,732	404,145	404,145	410,906	427,909
Staff Ass. & Healthy St.(FN 8305 DD2 040)	2910	177,055	173,740	156,611	162,620	168,517	1,475	3,361	2,291	200
Textbook Inventory (FN 3910 DD2 097)	2910	13,658	5,233	7,050	6,000	6,000	6,000	6,000	1,714	0
Coach (GO 1130)	2910	310,620	321,016	318,370	330,999	333,451	340,451	335,769	339,950	330,999
Pool Cover Handlers	2920		80,740	81,070	75,000	75,000	75,000	75,000	83,930	85,000
Athletics - post season (GO 1130)	2920	0	0	0	0	0	0	0	0	0
Athletics - supervision (GO 1130)	2930	100	670	591	0	0	800	0	1,156	0
Other Class. - O/T & stipend	2940	2,430	5,240	7,403	2,000	12,000	9,000	12,000	6,975	0
Athletics - substitutes (GO 1130)	2960	14,443	15,816	16,074	0	13,080	13,580	17,780	17,139	0
Vacation payout	2980	0	0	0	0	0	0	0	0	0
Professional Expert	2990	16,348	67,985	67,819	59,500	109,500	106,500	109,500	110,227	96,000
3% Tentative Salary Agreement	2990	0	0	0	0	0	0	218,592	0	0
	Total	8,889,166	8,048,561	8,109,263	8,052,505	8,300,056	8,310,382	8,526,201	8,301,154	8,721,164

History of Property Tax Change

Fiscal Year	Actual Taxes	Increase Over Prior Year		
		$	%	
87-88	9,610,865			
88-89	10,596,636	985,771	10.3%	
89-90	11,840,674	1,244,038	11.7%	
90-91	12,666,884	826,210	7.0%	
91-92	13,446,019	779,135	6.2%	
92-93	14,619,350	1,173,331	8.7%	
93-94	15,273,187	653,837	4.5%	
94-95	15,822,799	549,612	3.6%	
95-96	16,253,696	430,897	2.7%	
96-97	16,994,860	741,164	4.6%	
97-98	17,960,502	965,642	5.7%	
98-99	19,152,625	1,192,123	6.6%	
99-00	20,968,661	1,816,036	9.5%	
00-01	23,042,765	2,074,104	9.9%	
01-02	25,283,084	2,240,319	9.7%	
02-03	27,310,472	2,027,388	8.0%	
03-04	29,285,599	1,975,127	7.2%	
04-05	31,470,427	2,184,828	7.5%	
05-06	34,102,150	2,631,723	8.4%	
06-07	37,045,816	2,943,666	8.6%	
07-08	39,559,232	2,513,416	6.8%	
08-09	41,933,227	2,373,995	6.0%	
09-10	43,083,787	1,150,560	2.7%	
10-11	42,635,597	(448,190)	-1.0%	
11-12	43,125,248	489,651	1.1%	
12-13	43,749,051	623,803	1.4%	*12-13 Adoption*
12-13	44,055,277	930,029	2.2%	*12-13 Estimated Actuals*
12-13	**44,246,663**	**1,121,415**	**2.6%**	**12-13 Actual**
13-14	45,352,245	1,296,968	2.9%	13-14 Adoption



	Objects	2007-2008 Audited Actuals	2008-2009 Audited Actuals	2009-2010 Audited Actuals	2010-2011 Audited Actuals	2011-2012 Audited Actuals	2012-2013 Adopted Budget	2012-2013 First Interim	2012-2013 Second Interim	2012-2013 Estimated Actuals	2012-2013 Unaudited Actuals	2013-2014 Adopted
Revenue:												
Special Ed Rev. Limit ADA transfer from Unrestricted	8091	590,652	525,215	627,879	666,374	762,056	748,465	748,465	749,950	700,817	718,626	711,000
Special Ed Rev. Limit ADA transfer to MCOE		0	0	0	0	0	0					
Reimbursement from Bolinas Stinson and Lagunitas	8699	0	0	20,891	42,646	40,668	41,224	41,224	41,224	41,224	39,757	41,380
PL94-142 Allowance - Federal money	8181	396,538	403,079	416,389	423,284	432,105	432,105	432,105	432,799	432,799	432,799	437,378
ARRA/Special Ed	8181			55,043	231,602	170,519	0					
Mental Health - Federal	8287					0	68,698	68,698	68,698	208,153	208,153	78,764
Mental Health - State	8587					0	347,434	347,434	347,434	261,415	344,131	263,343
Special Education California High School Exit Exam	8590	16,853	0	0	0	0	0					
Extended School Year	8699	8,231	8,225	8,225	8,225	8,225	8,225	8,225	8,225	8,225	8,225	8,225
Pre-Assessment Mental Health	8792	17,459	17,459	19,118	19,098	2,243	0					
Special Ed - NPS/LCI Set Aside	8792	48,958	43,560	25,612	40,468	27,601	21,245	21,245	21,580	21,580	21,245	16,483
Special Ed - NPA/NPS Prior yr	8329	0	0	0	0	0	0					
Low Incidence Reimbursement/Other Reimbursements		9,473	15,000	28,948	(1,413)	2,289	14,500	14,500	14,500	14,500	3,800	14,500
Donation		0	0	2,427	611	2,000	0					
Special Ed - Prior Year		303		(6,721)	7,142	12,441		76,568	76,568	76,568	0	0
SELPA-ED Program	8792	0	0	0	0	0	0					
Special Ed - Facilities Use	8792	0	0	0	0	11,360	0				11,350	
Special Ed Fr. Cnty - AB602 block grant	8722/8792	1,949,278	1,960,807	1,967,801	1,932,615	1,924,166	1,945,283	1,945,283	1,959,127	1,959,127	1,949,730	1,987,843
Special Ed One-time Settlement	8792	14,527	14,527	14,527	14,527	0	0					
Total Revenue		3,052,272	2,987,872	3,180,139	3,385,179	3,395,673	3,627,179	3,703,747	3,720,105	3,724,408	3,737,816	3,558,916
Expenditures:												
Teachers	1110	1,248,347	1,299,240	1,371,781	1,355,648	1,308,302	1,374,216	1,345,228	1,342,279	1,342,279	1,338,716	1,359,170
Teachers/Substitutes	1140	4,580	11,250	10,454	0	9,294	8,000	8,000	8,000	8,000	860	6,500
Pupil Support-Psychologists	1200	302,558	312,513	312,419	426,520	365,516	621,787	624,319	624,319	624,319	621,608	631,315
Substitutes/Stipends/Extra Duty	1250/30/80	39,225	45,220	84,778	65,441	116,957	52,000	57,500	57,500	57,500	43,791	43,500
Director of Special Education/Sr & Asst. Dir. Student Services	1317	122,841	128,065	130,913	130,596	134,058	133,758	136,662	136,662	136,662	136,662	118,552
Staff Development												
Special Ed Pupil Services	1000											
Special Ed Instr. Aides/sign interpreter	2000											
Instructional Aide - Regular	2110	644,181	657,908	650,877	662,733	671,195	767,296	801,445	847,020	840,030	846,130	931,758
Instructional Aide Sub - Illness	2160	3,775	8,100	7,760	19,730	8,040	7,050	7,050	7,892	7,892	8,960	6,700
Instructional Aide Sub - Non Illness	2170	5,420	7,200	5,320	9,010	6,920	8,300	8,700	10,220	10,220	14,913	8,800
Clerical /Typewell Aide	2401	104,075	110,861	119,954	74,327	74,156	75,670	75,971	75,971	75,971	75,971	76,220
Salary Related Benefits	3000	822,835	930,016	1,009,457	1,093,692	1,090,360	1,288,367	1,266,725	1,310,701	1,306,585	1,293,052	1,411,458
Salaries & Benefits		3,297,837	3,510,373	3,703,713	3,838,698	3,784,798	4,336,444	4,351,600	4,420,564	4,409,458	4,380,663	4,593,973
Special Ed Supplies	4000	33,832	30,150	56,334	190,333	21,963	39,870	116,363	116,320	116,456	24,783	31,600
Legal Services	5829	17,830	115,000	19,203	56,026	113,630	100,000	95,300	74,300	74,300	37,989	75,000
Legal Judgements	5825	55,572	185,000	36,641	105,300	109,037	150,000	150,000	150,000	199,500	199,500	210,000
Special Ed Consultants	5837	778	2,000	2,923	4,862	14,795	15,000	14,500	13,744	10,544	0	15,000
MCOE Contract Services	5800.30	0	0	0	0	0	0	0	0	0	0	0
1:1 Aides	5840	335,044	285,000	463,716	363,072	207,207	446,500	298,640	305,619	259,319	247,175	201,050
Oth. Operating Svcs - mileage,conference,printing	5000	77,346	90,820	56,769	145,931	84,889	88,970	89,045	130,588	176,752	166,942	129,900
Instructional Equipment	6000	0	0	0	40,335	0	0					
Non Public School (NPS) tuition	5833	456,809	540,000	516,827	688,504	824,440	1,085,105	785,105	725,212	725,212	633,330	650,000
Mental Health Residential	5834					0	0	368,698	387,785	402,514	391,364	342,107
Non Public Agency (NPA) & 1:1 aides	5835	205,586	250,000	197,650	188,229	192,601	233,000	233,000	233,000	225,270	176,033	233,000
Transportation - taxi cabs etc	5230	34,018	35,500	28,158	29,321	35,574	39,330	42,329	42,329	42,329	21,533	42,400
Transportation - in-lieu	5200.05	0	0	0	0	0	0	0	0	0	0	0
Transportation - contract w/MPTA	7143	160,089	230,110	305,383	454,160	347,471	434,805	407,715	407,715	293,641	293,641	416,335
Special Ed Excess Cost - Bill Back	7142	437,300	501,483	378,848	380,387	416,700	496,248	427,550	432,293	432,293	351,027	431,455
State Special Schools	7130	0	0	10,194	5,471	(2,181)	6,000	6,000	6,000	6,000	0	0
Indirect Cost	7310	262,188	318,842	356,391	524,079	376,158	452,154	452,154	452,154	452,154	447,583	545,673
Non Personnel Expenditures		2,076,392	2,583,905	2,429,037	3,156,010	2,742,284	3,586,982	3,486,399	3,477,059	3,416,284	2,990,900	3,323,520
Total Special Education Budget		$ 5,374,229	$ 6,094,278	$ 6,132,750	$ 6,994,708	$ 6,527,082	$ 7,923,426	$ 7,837,999	$ 7,897,623	$ 7,825,742	$ 7,371,563	$ 7,917,493
Contribution from the General Fund	8980	$ (2,321,957)	$ (3,106,406)	$ (2,952,611)	$ (3,609,529)	$ (3,131,409)	$ (4,296,247)	$ (4,134,252)	$ (4,177,518)	$ (4,101,334)	$ (3,633,747)	$ (4,358,577)

TAMALPAIS UNION HIGH SCHOOL DISTRICT
MULTI YEAR COMPARISON - ATHLETICS

	Object	2009-2010 Actuals	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Unaudited Actuals	2013-2014 FTE	2013-2014 Adopted Budget
Revenues:		$ 80,174	$ 86,384	$ 82,136	$ 53,831		$ 45,000
Expenditures:							
Teachers-Extra Duty/Subs	1130/50/60	$ 147,067	$ 148,600	$ 154,243	$ 160,086	1.200	$ 163,237
Other Certificated-Regular/Extra Duty	1910/30	98,850	81,239	92,300	89,700		105,501
Professional Expert	1980	18,900	18,900	18,900	18,900		18,900
Clerical Support	2401	43,472	40,199	43,913	47,517	1.125	49,989
Classified-Regular/Extra Duty/Overtime/Stipend	2250 2430/40/50 2900	325,595	338,611	337,267	359,516		330,999
Employee Benefits	3000	92,799	94,016	102,719	106,244		104,384
Salaries & Benefits		**726,683**	**721,565**	**749,342**	**781,963**	**2.325**	**773,010**
Materials & Supplies	4200 4300/15/19	202,009	169,497	219,787	193,963		167,350
Office/Computer Supplies	4303/4307/4312	76	3,077	0	0		2,700
Non Capitalized Equipment	4400	3,680	6,773	5,288	11,333		12,000
Conferences/Mileage	5200	2,995	2,838	1,361	1,465		6,000
Dues & Memberships	5300	14,690	5,761	9,433	6,147		21,200
Equipment & Other Rental/Lease/Repair	5600	14,261	10,664	10,272	19,138		36,000
Printing/Copier/Postage	5700/5960	1,838	1,273	1,683	1,110		0
Field Trips	5819	480	1,441	528	1,076		1,875
Other Fees (Transportation)	5839	181,533	150,615	167,877	123,577		144,000
Professional Consulting Services	5840/41/49	73,855	67,924	68,631	124,039		108,810
Cell Phones/Communications	5920/5930	19	9	93	0		0
Equipment	6400/6500			5,791	1,875		18,000
Non Personnel Expenditures		**495,436**	**419,872**	**490,744**	**483,723**		**517,935**
Total Athletic Budget		**$ 1,222,119**	**$ 1,141,437**	**$ 1,240,086**	**$ 1,265,686**	**2.325**	**$ 1,290,945**

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

	Object	2009-2010 Actuals	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Unaudited Actuals	2013-2014 FTE	2013-2014 Adopted Budget
Revenues:							
Rental Income (Fields)	8650	$ 3,896	$ 4,514	$ 5,484	$ 3,712		$ -
Reimbursements from Modernization							
Expenditures:							
Classified Support	2210	$ 743,844	$ 709,964	$ 735,674	$ 703,598	11.50	$ 776,331
Extra Duty/Overtime	2230/50	58,454	39,075	34,299	6,698		1,000
Director	2316	150,006	131,539	133,304	137,994	1.00	137,994
Clerical Salaries	2401	73,368	73,770	73,970	76,049	1.00	77,368
Clerical Overtime	2450	0	5,823	0	0		
Employee Benefits	3000	459,493	477,237	490,663	479,863		507,278
Salaries & Benefits		**1,485,165**	**1,437,408**	**1,467,910**	**1,404,202**	**13.50**	**1,499,971**
Materials & Supplies/Carryover	4300/4330	328,206	358,784	371,875	370,943		370,000
Gas, Oil & Diesel	4301	16,574	20,620	23,418	21,866		29,500
Office Supplies	4303/19	923	957	1,399	1,009		2,300
Registration & Vehicle Supplies	4316	10,931	7,892	4,829	4,903		8,250
Non Capitalized Furniture & Equipment	4400	18,170	5,565	12,388	4,759		4,000
Conferences/Mileage/Staff Dev	5200	2,345	2,350	784	1,236		7,100
Dues & Memberships	5300	0	532	532	532		600
Gas	5505	3,597	3,694	3,679	2,977		3,000
Electricity	5510	19,409	18,731	18,462	18,938		17,000
Laundry/Cleaning	5520	83,645	96,214	54,916	52,193		60,000
Pest Control	5525	6,526	10,444	10,061	9,450		1,000
Waste Disposal	5530	15,005	16,225	10,750	11,797		30,000
Water	5535	1,385	1,944	0	0		0
Disposal/Garbage Removal	5550	0	0	18,562	13,178		13,000
Rentals, Leases & Repairs	5600/05/10	106,740	101,410	102,072	77,960		99,000
Maintenance Contracts-Buildings & Grounds	5615	358,301	231,726	166,806	356,155		300,000
Maintenance Contracts-Equipment/Other Leases	5620/5625	121,356	116,391	110,010	89,704		160,000
Printing/Copier Charges	5723/66/5841	0	39	27	1,656		500
Inspections	5823	2,205	2,075	2,500	2,325		2,500
Legal Services/Other Fees	5829/39	6,930	6,966	9,600	8,778		7,500
Other Contract Services	5840	5,793	30,716	18,254	2,762		2,500
Permits	5842	0	1,623	1,921	0		0
Professional Consulting	5849	17,373	21,094	8,664	8,429		10,276
Cell Phones/Pagers/Postage	5920/60	43,089	30,114	40,846	41,117		47,700
Telephone	5970	187	376	194	103		100
Buildings & Improvement to Buildings	6200	0	0	0	3,110		0
Equipment	6400	0	0	24,860	6,537		0
Other Equipment	6450	15,819	19,815	11,879	6,035		30,000
Equipment Replacement	6500	6,528	0	0	20,223		25,000
Non Personnel Expenditures		**1,191,037**	**1,106,297**	**1,029,288**	**1,138,675**		**1,230,826**
Interfund Transfer	7615	262,645	200,000	200,000	200,000		200,000
Interfund Transfer		**262,645**	**200,000**	**200,000**	**200,000**		**200,000**
Total Maintenance & Operations		**$ 2,938,847**	**$ 2,743,705**	**$ 2,697,198**	**$ 2,742,877**	**13.50**	**$ 2,930,797**

TAMALPAIS UNION HIGH SCHOOL DISTRICT
MULTI YEAR COMPARISON - DISTRICT FACILITIES

	Object	2009-2010 Actuals	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Unaudited Actuals	2013-2014 FTE	2013-2014 Adopted Budget
Revenues:							
Rental Income (Fields)		$ 97,016	$ 264,985	$ 276,242	$ 262,908		$ 276,242
Total Revenue		**$ 97,016**	**$ 264,985**	**$ 276,242**	**$ 262,908**		**$ 276,242**
Expenditures:							
Classified Support	2200	$ 14,298	$ 9,566	$ 10,783	$ 12,913		$ 11,500
Director	2322	50,158	85,666	54,925	56,857	0.50	57,709
Clerical Salaries	2400	0	5,536	30,296	32,728	0.50	34,579
Other Classified	2900	0	80,740	81,070	83,930		85,000
Employee Benefits	3000	12,245	45,048	48,962	51,305		49,246
Salaries & Benefits		**76,701**	**226,556**	**226,036**	**237,733**	**1.00**	**238,034**
Materials & Supplies/Carryover	4300/4330	453	88	736	328		4,100
Non Capitalized *Equipment*	4400	0	3,543	0	807		800
Conferences/Mileage	5200	0	8,141	9,137	9,829		11,500
Equipment Repair	5610	525	0	0	684		1,368
Printing	5723				205		
Employment Costs/Other Fees	5815/39	1,111	0	228	0		500
Professional Consulting Services	5849				1,400		
Non Personnel Expenditures		**2,089**	**11,772**	**10,101**	**13,253**		**18,268**
Total Expenditures		**$ 78,790**	**$ 238,328**	**$ 236,137**	**$ 250,986**		**$ 256,302**
Net Income		**$ 18,226**	**$ 26,657**	**$ 40,105**	**$ 11,922**	**1.00**	**$ 19,940**

TAMALPAIS UNION HIGH SCHOOL DISTRICT
DISTRICT WIDE TECHNOLOGY
INSTRUCTIONAL AND ADMINSTRATIVE

	Object	2009-2010 Actuals	2010-2011 Actuals	2011-2012 Actuals	2012-2013 Unaudited Actuals	2013-2014 FTE	2013-2014 Adopted Budget
Expenditures:							
Senior Director & Director	1317/2316	$ 145,055	$ 145,835	$ 189,762	$ 264,125	2.00	$ 267,451
Ed Tech Coach	1910					0.20	$ 15,595
Supervisor	2313	$ 103,568	$ 110,264	$ 51,814	$ -		$ -
Educational Technicians/Administrative Techs/Clerical	2400/2401 2430/40/50	590,089	632,999	657,312	686,577	11.00	819,688
Extra Duty/Overtime	2240/2930	3,737	5,790	9,049	8,324		14,900
Clerical: Extra Duty/OT/Sub (**E-School**)	2430/50/70						
Certificated Extra Duty/Stipends	1322	29,944	39,878	61,980	48,940		6,000
Other Certificated	1900				3,280		25,600
Other Certificated (**E-School**)	1900	41,193	36,992	-	-		-
Employee Benefits	3000	364,699	420,330	428,712	445,918		500,787
Salaries & Benefits		**1,278,285**	**1,392,088**	**1,398,629**	**1,457,164**	**13.20**	**1,650,021**
Computer Software/Supplies	4200/4300	127,088	121,357	83,514	84,717		145,948
Non Capitalized Equipment	4400	197,783	168,371	195,323	237,144		187,764
Staff Development/Mileage/Conferences	5210/30/40	21,114	16,514	29,964	13,941		26,600
Dues & Memberships	5300	117	1,239	1,339	770		1,339
Equipment Repair	5610	3,550	884	90	698		-
Maintenance Contracts	5620	136,256	36,268	2,985	-		42,840
Copier Charges	5700	-	-	340	-		-
Fees	5829/5839	250	1,675	14,733	766		767
Other Contract Services	5840	129,248	293,442	335,446	283,859		209,768
Professional Consulting Services	5849	74,995	29,848	34,408	33,748		42,500
Cell Phone	5920	-	-	-	-		-
Internet	5940	31,781	33,421	46,291	17,818		47,175
Postage	5960	47	55	415	291		560
Computer/Printers/Other Equipment	6400/50/52	6,106	14,972	-	52,868		10,000
Computer/Printer Replacement	6500	1,202	18,067	21,469	-		25,000
Non Personnel Expenditures		**729,537**	**736,113**	**766,317**	**726,620**		**740,261**
Student Information System (**E-School**)		-	-	-	-		-
Technology Districtwide		50,000	50,000	50,000	50,000		50,000
Fund 40		**50,000**	**50,000**	**50,000**	**50,000**	**-**	**50,000**
Total Technology Budget (Fund 03 and Fund 40)		**$ 2,057,822**	**$ 2,178,201**	**$ 2,214,946**	**$ 2,233,784**	**13.20**	**$ 2,440,282**

TAMALPAIS UNION HIGH SCHOOL DISTRICT
ADULT ED/COMMUNITY ED MULTI YEAR COMPARISON
2008/09 TO 2011/12 ACTUALS
2012/13 Estimated Actuals, Unaudited Actuals, 2013/14 Adopted

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 Estimated Actuals	2012/13 Unaudited Actuals	2013/14 Adopted Budget
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	90,300	90,297	0
Other State Revenue	8300-8599	88,826	1,640,144	86,946	122,492	95,540	115,301	103,796
Other Local Revenue	8600-8799	857,739	898,385	741,594	754,333	742,127	771,397	730,700
TOTAL REVENUES		2,629,955	2,622,884	897,477	937,173	927,967	976,995	834,496
B EXPENDITURES								
Certificated Salaries	1000-1999	511,729	506,441	286,296	253,874	281,759	257,106	195,296
Classified Salaries	2000-2999	693,117	808,227	667,169	635,994	629,627	669,851	635,980
Employee Benefits	3000-3999	277,106	296,776	259,909	251,443	269,982	253,894	223,714
Books and Supplies	4000-4999	66,347	88,537	28,177	35,788	45,842	35,518	39,050
Services, Other Op. Exp.	5000-5999	800,589	761,309	143,417	162,712	179,869	157,065	167,170
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	55,528	51,325	52,231
TOTAL EXPENDITURES		2,449,664	2,575,651	1,437,581	1,390,915	1,462,607	1,424,759	1,313,441
C Excess (Deficiency) of Revenue Over Expenditure Before Other Sources/Uses		**180,291**	**47,233**	**(540,105)**	**(453,742)**	**(534,640)**	**(447,765)**	**(478,945)**
D Other Sources/Uses								
Interfund Transfers								
Tranfers In	8910-8929	18,525	110,471	153,436	79,760	132,865	99,044	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	132,865	99,044	110,885
E Net Increase (Decrease) in FUND BALANCE		**180,291**	**59,981**	**(407,069)**	**(393,483)**	**(401,775)**	**(348,720)**	**(368,060)**

J202 Budget Comparison Description	Object	2008/09 Audited Actuals	2009/10 Audited Actuals	2010/11 Audited Actuals	2011/12 Audited Actuals	2012/13 Estimated Actuals	2012/13 Unaudited Actuals	2013/14 Adopted Budget
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	1,149,922	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	1,149,922	801,202
Fund Increase (Decrease)		180,291	59,981	(407,069)	(393,483)	(401,775)	(348,720)	(368,060)
Program Reserves (restrict for possible expenditures								
Restricted Program Balance								
ENDING BALANCE		**1,890,492**	**1,950,474**	**1,543,405**	**1,149,922**	**748,147**	**801,202**	**433,142**

TAMALPAIS UNION HIGH SCHOOL DISTRICT
ADULT ED MULTI YEAR COMPARISON
2008/09 TO 2011/12 ACTUALS
2012/13 Estimated Actuals, Unaudited Actuals, 2013/14 Adopted

ADULT ED PROGRAM ONLY - 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 Estimated Actuals	2012/13 Unaudited Actuals	2013/14 Adopted Budget
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	90,300	90,297	0
Other State Revenue	8300-8599	88,826	1,640,144	86,946	122,492	95,540	115,301	103,796
Other Local Revenue	8600-8799	85,182	93,454	88,298	62,002	67,127	47,057	30,700
TOTAL REVENUES		1,857,398	1,817,953	244,181	244,842	252,967	252,654	134,496
B EXPENDITURES								
Certificated Salaries	1000-1999	511,085	506,441	286,296	253,874	281,759	257,106	195,296
Classified Salaries	2000-2999	196,957	192,491	180,739	159,384	162,488	153,601	138,142
Employee Benefits	3000-3999	165,089	170,778	146,806	152,811	162,777	144,921	122,025
Books and Supplies	4000-4999	48,107	74,712	11,626	15,296	19,928	14,439	12,900
Services, Other Op. Exp.	5000-5999	696,599	657,064	23,028	15,187	22,930	11,940	13,150
Capital Outlay	6000-6999	0	11,341	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	25,260	19,668	21,043
TOTAL EXPENDITURES		1,686,439	1,680,649	671,650	617,924	675,142	601,675	502,556
C Excess (Deficiency) of Revenue Over Expenditure Before Other Sources/Uses		**170,958**	**137,304**	**(427,469)**	**(373,083)**	**(422,175)**	**(349,020)**	**(368,060)**
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)**	**(422,175)**	**(349,020)**	**(368,060)**

J202 Budget Comparison Description	Object	2008/09 Audited Actuals	2009/10 Audited Actuals	2010/11 Audited Actuals	2011/12 Audited Actuals	2012/13 Estimated Actuals	2012/13 Unaudited Actuals	2013/14 Adopted Budget
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	1,149,923	800,902
Audit Adjustments								
NET BEGINNING BALANCE		1,710,202	1,881,160	1,950,474	1,523,005	1,149,923	1,149,923	800,902
Fund Increase (Decrease)		170,958	69,314	(427,469)	(373,083)	(422,175)	(349,020)	(368,060)
Program Reserves (restrict for possible expenditures								
Restricted Program Balance								
ENDING BALANCE		**1,881,160**	**1,950,474**	**1,523,005**	**1,149,923**	**727,748**	**800,902**	**432,842**

TAMALPAIS UNION HIGH SCHOOL DISTRICT
COMMUNITY ED MULTI YEAR COMPARISON
2008/09 TO 2011/12 ACTUALS
2012/13 Estimated Actuals, Unaudited Actuals, *2013/14 Adopted*

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 Estimated Actuals	2012/13 Unaudited Actuals	2013/14 Adopted Budget
A REVENUES								
Revenue Limit Sources	8010-8099	0	0	0	0	0	0	0
Federal Revenue	8100-8299	0	0	0	0	0	0	0
Other State Revenue	8300-8599	0	0	0	0	0	0	0
Other Local Revenue	8600-8799	772,557	804,932	653,295	692,331	675,000	724,340	700,000
TOTAL REVENUES		772,557	804,932	653,295	692,331	675,000	724,340	700,000
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	467,139	516,251	497,838
Employee Benefits	3000-3999	112,018	125,998	113,103	98,632	107,205	108,974	101,689
Books and Supplies	4000-4999	18,240	13,824	16,551	20,492	25,914	21,079	26,150
Services, Other Op. Exp.	5000-5999	103,990	104,245	120,389	147,525	156,939	145,124	154,020
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	30,268	31,657	31,188
TOTAL EXPENDITURES		763,224	895,002	765,931	772,991	787,465	823,085	810,885
C Excess (Deficiency) of Revenue Over Expenditure Before Other Sources/Uses		**9,333**	**(90,071)**	**(112,636)**	**(80,660)**	**(112,465)**	**(98,744)**	**(110,885)**
D Other Sources/Uses								
Interfund Transfers								
Tranfers In	8910-8929	18,525	178,461	153,436	79,760	132,865	99,044	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	132,865	99,044	110,885
E Net Increase (Decrease) in FUND BALANCE		**9,333**	**(9,333)**	**20,400**	**(20,400)**	**20,400**	**300**	**0**

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

TAMALPAIS UNION HIGH SCHOOL DISTRICT
STUDENT NUTRITION SERVICES FUND MULTI YEAR COMPARISON
2008/09 TO 2011/12 ACTUALS
2012/13 Estimated Actuals, Unaudited Actuals, 2013/14 Adopted

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 Estimated Actuals	2012/13 Unaudited Actuals	2013/14 Adopted Budget
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	142,000	141,896	145,000
Other State Revenue	8300-8599	7,818	12,448	13,578	12,853	13,000	11,898	12,000
Other Local Revenue	8600-8799	508,690	502,717	539,395	527,482	522,750	549,973	525,000
TOTAL REVENUES		615,539	655,568	700,445	677,753	677,750	703,767	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	500,019	499,951	503,769
Employee Benefits	3000-3999	197,309	212,511	229,002	242,360	251,269	252,207	261,562
Books and Supplies	4000-4999	255,329	288,422	283,771	267,265	279,325	265,430	273,420
Services, Other Op. Exp.	5000-5999	7,149	7,097	6,274	7,701	9,149	8,684	9,396
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	1,039,762	1,026,272	1,048,147
C Excess (Deficiency) of Revenue Over Expenditure Before Other Sources/Uses		**(316,177)**	**(329,692)**	**(307,065)**	**(335,170)**	**(362,012)**	**(322,505)**	**(366,147)**
D Other Sources/Uses								
Interfund Transfers								
Tranfers In	8910-8929	333,786	344,692	307,065	321,947	362,012	322,506	343,808
Transfer Out	7610-7629	0	0	0	0	0	0	0
Teeter Fund								
TOTAL, OTHER SOURCES		333,786	344,692	307,065	321,947	362,012	322,506	343,808
E Net Increase (Decrease) in FUND BALANCE		**17,609**	**15,000**	**0**	**(13,223)**	**0**	**1**	**(22,339)**

J202 Budget Comparison Description	Object	2008/09 Audited Actuals	2009/10 Audited Actuals	2010/11 Audited Actuals	2011/12 Audited Actuals	2012/13 Estimated Actuals	2012/13 Unaudited Actuals	2013/14 Adopted Budget
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)	0	1	(22,339)
Program Reserves (restrict for possible expenditures								
Restricted Program Balance								
ENDING BALANCE		**24,276**	**39,276**	**39,276**	**26,053**	**26,053**	**26,053**	**3,714**

GENERAL FUND ENCROACHMENT	**333,786**	**344,692**	**307,065**	**321,947**	**362,012**	**322,506**	**343,808**

TAMALPAIS UNION HIGH SCHOOL DISTRICT
DEFERRED MAINTENANCE FUND MULTI YEAR COMPARISON
2008/09 TO 2011/12 ACTUALS
2012/13 Estimated Actuals, Unaudited Actuals, 2013/14 Adopted

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 Estimated Actuals	2012/13 Unaudited Actuals	2013/14 Adopted Budget
A REVENUES								
Revenue Limit Sources	8010-8099	0	0	0	0	0	0	0
Federal Revenue	8100-8299	0	0	0	0	0	0	0
Other State Revenue	8300-8599	148,067	157,157	157,529	156,980	157,000	156,594	157,000
Other Local Revenue	8600-8799	19,779	9,311	6,093	3,032	1,000	1,926	500
TOTAL REVENUES		167,846	166,468	163,622	160,012	158,000	158,520	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	11,856	13,961	0
Capital Outlay	6000-6999	534,528	141,151	27,283	331,316	1,670,128	112,449	357,500
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	1,681,984	126,410	357,500
C Excess (Deficiency) of Revenue Over Expenditure Before Other Sources/Uses		**(369,455)**	**25,317**	**124,783**	**(179,954)**	**(1,523,984)**	**32,110**	**(200,000)**
D Other Sources/Uses								
Interfund Transfers								
Tranfers In	8910-8929	200,000	200,000	200,000	200,000	200,000	200,000	200,000
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	200,000
E Net Increase (Decrease) in FUND BALANCE		**(169,455)**	**225,317**	**324,783**	**20,046**	**(1,323,984)**	**232,110**	**0**

J202 Budget Comparison Description	Object	2008/09 Audited Actuals	2009/10 Audited Actuals	2010/11 Audited Actuals	2011/12 Audited Actuals	2012/13 Estimated Actuals	2012/13 Unaudited Actuals	2013/14 Adopted Budget
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	1,583,491	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	1,583,491	1,815,601
Fund Increase (Decrease)		(169,455)	225,317	324,783	20,046	(1,323,984)	232,110	0
Program Reserves (restrict for possible expenditures								
Restricted Program Balance								
ENDING BALANCE		**1,013,345**	**1,238,661**	**1,563,445**	**1,583,491**	**259,507**	**1,815,601**	**1,815,601**

TAMALPAIS UNION HIGH SCHOOL DISTRICT
SPECIAL RESERVES - NON CAPITAL OUTLAY MULTI YEAR COMPARISON
2008/09 TO 2011/12 ACTUALS
2012/13 Estimated Actuals, Unaudited Actuals, 2013/14 Adopted

SPECIAL RESERVES - NON CAPITAL OUTLAY - FUND 17

J202 Budget Comparison Description	Object	2008/09 Audited Actuals	2009/10 Audited Actuals	2010/11 Audited Actuals	2011/12 Audited Actuals	2012/13 Estimated Actuals	2012/13 Unaudited Actuals	2013/14 Adopted Budget
A REVENUES								
Revenue Limit Sources	8010-8099	0	0	0	0	0	0	0
Federal Revenue	8100-8299	0	0	0	0	0	0	0
Other State Revenue	8300-8599	0	0	0	0	0	0	0
Other Local Revenue	8600-8799	4,554	2,067	1,072	1,654	1,000	1,609	1,300
TOTAL REVENUES		4,554	2,067	1,072	1,654	1,000	1,609	1,300
B EXPENDITURES								
Certificated Salaries	1000-1999	0	0	0	0	0	0	0
Classified Salaries	2000-2999	0	0	0	0	0	0	0
Employee Benefits	3000-3999	0	0	0	0	0	0	0
Books and Supplies	4000-4999	0	0	0	0	0	0	0
Services, Other Op. Exp.	5000-5999	0	0	0	0	0	0	0
Capital Outlay	6000-6999	0	0	0	0	0	0	0
Other Outgoing	7000-7299	0	0	0	0	0	0	0
Direct Support Costs	7300-7399	0	0	0	0	0	0	0
TOTAL EXPENDITURES		0	0	0	0	0	0	0
C Excess (Deficiency) of Revenue Over Expenditure Before Other Sources/Uses		**4,554**	**2,067**	**1,072**	**1,654**	**1,000**	**1,609**	**1,300**
D Other Sources/Uses								
Interfund Transfers								
Tranfers In	8910-8929	0	0	1,000,000	0	0	0	0
Transfer Out	7610-7629	0	0	0	0	0	0	0
Teeter Fund								
TOTAL, OTHER SOURCES		0	0	1,000,000	0	0	0	0
E Net Increase (Decrease) in FUND BALANCE		**4,554**	**2,067**	**1,001,072**	**1,654**	**1,000**	**1,609**	**1,300**

J202 Budget Comparison Description	Object	2008/09 Audited Actuals	2009/10 Audited Actuals	2010/11 Audited Actuals	2011/12 Audited Actuals	2012/13 Estimated Actuals	2012/13 Unaudited Actuals	2013/14 Adopted Budget
F Fund Balance, Reserves								
Beginning Balance								
As of July 1 - Unaudited		205,539	210,093	212,160	1,213,231	1,214,885	1,214,885	1,216,494
Audit Adjustments								
NET BEGINNING BALANCE		205,539	210,093	212,160	1,213,231	1,214,885	1,214,885	1,216,494
Fund Increase (Decrease)		4,554	2,067	1,001,072	1,654	1,000	1,609	1,300
Prepaid Expenditures								
Restricted Program Balance				1,213,231	1,214,431	1,214,431	1,214,431	1,214,431
ENDING BALANCE		**210,093**	**212,160**	**1,213,231**	**1,214,885**	**1,215,885**	**1,216,494**	**1,217,794**

TAMALPAIS UNION HIGH SCHOOL DISTRICT
BOND FUND MULTI YEAR COMPARISON
2008/09 TO 2011/12 ACTUALS
2012/13 Estimated Actuals, Unaudited Actuals, 2013/14 Adopted

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 Estimated Actuals	2012/13 Unaudited Actuals	2013/14 Adopted Budget
A REVENUES								
Revenue Limit Sources	8010-8099	0	0	0	0	0	0	0
Federal Revenue	8100-8299	0	0	0	0	0	0	0
Other State Revenue	8300-8599	0	0	0	0	0	0	0
Other Local Revenue	8600-8799	184,175	62,596	27,339	12,515	462,046	467,555	2,000
TOTAL REVENUES		184,175	62,596	27,339	12,515	462,046	467,555	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	10,488	0
Services, Other Op. Exp.	5000-5999	183,264	284,874	187,876	0	160,728	51,215	0
Capital Outlay	6000-6999	2,659,044	245,673	358,052	(1,576,839)	6,723,376	4,672,825	2,000
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)	6,894,592	4,734,528	2,000
C Excess (Deficiency) of Revenue Over Expenditure Before Other Sources/Uses		**(2,754,303)**	**(820,148)**	**(528,350)**	**1,429,469**	**(6,432,546)**	**(4,266,972)**	**0**
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**	**(6,432,546)**	**(4,266,972)**	**0**

J202 Budget Comparison Description	Object	2008/09 Audited Actuals	2009/10 Audited Actuals	2010/11 Audited Actuals	2011/12 Unaudited Actuals	2012/13 Estimated Actuals	2012/13 Unaudited Actuals	2013/14 Adopted Budget
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	6,432,545	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	6,432,545	2,165,573
Fund Increase (Decrease)		(2,754,303)	(681,264)	(528,350)	1,429,469	(6,432,546)	(4,266,972)	0
Program Reserves (restrict for possible expenditures								
Restricted Program Balance								
ENDING BALANCE		**6,212,690**	**5,531,426**	**5,003,076**	**6,432,545**	**(1)**	**2,165,573**	**2,165,573**

TAMALPAIS UNION HIGH SCHOOL DISTRICT
BOND FUND MULTI YEAR COMPARISON
2008/09 TO 2011/12 ACTUALS
2012/13 Estimated Actuals, Unaudited Actuals, 2013/14 Adopted

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 Estimated Actuals	2012/13 Unaudited Actuals	2013/14 Adopted Budget
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	0	5,632	2,000
TOTAL REVENUES		888,959	177,235	50,411	16,126	0	5,632	2,000
B EXPENDITURES								
Certificated Salaries	1000-1999		0					
Classified Salaries	2000-2999	344,435	(93,275)	2,264	2,617	3,352	0	0
Employee Benefits	3000-3999	107,311	73,815	3,475	582	993	0	0
Books and Supplies	4000-4999	15,829	10,154	(18)	0	185,016	0	0
Services, Other Op. Exp.	5000-5999	74,285	(27,771)	26,513	52,006	54,573	26,163	0
Capital Outlay	6000-6999	31,025,098	9,680,838	2,323,985	2,695,063	5,071,356	1,203,470	2,000
Other Outgoing	7000-7299							
Direct Support Costs	7300-7399							
TOTAL EXPENDITURES		31,566,958	9,643,761	2,356,219	2,750,268	5,315,290	1,229,633	2,000
C Excess (*Deficiency*) *of* Revenue Over Expenditure Before Other Sources/Uses		**(30,677,999)**	**(9,466,526)**	**(2,305,808)**	**(2,734,142)**	**(5,315,290)**	**(1,224,001)**	**0**
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)**	**(5,315,290)**	**(1,224,001)**	**0**

J202 Budget Comparison Description	Object	2008/09 Audited Actuals	2009/10 Audited Actuals	2010/11 Audited Actuals	2011/12 Unaudited Actuals	2012/13 Esimated Actuals	2012/13 Unaudited Actuals	2013/14 Adopted Budget
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	5,331,420	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	5,331,420	4,107,419
Fund Increase (Decrease)		(32,757,999)	(9,586,526)	(2,305,808)	(2,734,142)	(5,315,290)	(1,224,001)	0
Program Reserves (restrict for possible expenditures								
Restricted Program Balance								
ENDING BALANCE		**19,957,895**	**10,371,369**	**8,065,562**	**5,331,420**	**16,130**	**4,107,419**	**4,107,419**

TAMALPAIS UNION HIGH SCHOOL DISTRICT
SPECIAL RESERVE FUND MULTI YEAR COMPARISON
2008/09 TO 2011/12 ACTUALS
2012/13 Estimated Actuals, Unaudited Actuals, 2013/14 Adopted

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 Estimated Actuals	2012/13 Unaudited Actuals	2013/14 Adopted Budget
A REVENUES								
Revenue Limit Sources	8010-8099	0	0	0	0	0	0	0
Federal Revenue	8100-8299	0	0	0	0	0	0	0
Other State Revenue	8300-8599	0	0	0	0	0	0	0
Other Local Revenue	8600-8799	0	0	0	0	0	0	0
TOTAL REVENUES		0	0	0	0	0	0	0
B EXPENDITURES								
Certificated Salaries	1000-1999	0	0	0	0	0	0	0
Classified Salaries	2000-2999	0	0	0	0	0	0	0
Employee Benefits	3000-3999	0	0	0	0	0	0	0
Books and Supplies	4000-4999	11,116	20,287	5,928	27,048	19,927	7,948	58,000
Services, Other Op. Exp.	5000-5999	45,250	24,334	0	21,512	8,611	8,611	0
Capital Outlay	6000-6999	11,439	62,410	60,491	98,264	66,462	18,694	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	95,000	35,253	95,000
C Excess (Deficiency) of Revenue Over Expenditure Before Other Sources/Uses		**(67,805)**	**(107,030)**	**(66,419)**	**(146,824)**	**(95,000)**	**(35,253)**	**(95,000)**
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**	**175,000**	**234,747**	**175,000**

J202 Budget Comparison Description	Object	2008/09 Audited Actuals	2009/10 Audited Actuals	2010/11 Audited Actuals	2011/12 Audited Actuals	2012/13 Estimated Actuals	2012/13 Unaudited Actuals	2013/14 Adopted Budget
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	1,844,416	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	1,844,416	2,079,163
Fund Increase (Decrease)		472,195	(107,030)	703,581	123,176	175,000	234,747	175,000
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**	**2,019,416**	**2,079,163**	**2,254,163**