

APPROVE SECOND INTERIM REPORT -  
POSITIVE CERTIFICATION

**ACTION AGENDA**  
**BOARD OF TRUSTEES**  
**March 13, 2013**

Approve Second Interim Report - Positive Certification

BACKGROUND

As required by Education Code Section 42130, districts must submit a Second Interim Report to the governing board of the District stating their financial and budgetary position as of January 31, 2013.

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

INTRODUCTION

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

Attached, please find:

- Multi-Year Projection for the Unrestricted General Fund with two columns that are projections of the next two fiscal years 2013/2014 and 2014/2015 (**Appendix A**)
- Comparison Report for the Unrestricted General Fund (**Appendix B**)
- Comparison Report for the Restricted General Fund (**Appendix B**)
- Comparison Report for the Combined General Fund (**Appendix B**)
- Supplemental – All Other Funds (**Appendix C**)
- Multi-Year Comparison – Special Education (**Appendix D**)
- Certificated Staffing Comparison 2012/2013 Adopted Budget vs. 2012/2013 Spring (**Appendix E**)
- Classified Staffing and Classified Staffing Clerical Detail – Comparison 2012/2013 Adopted Budget vs. 2012/2013 Spring (**Appendix F**)
- Fair Share Reduction (**Appendix G**)
- History of Property Tax Change (**Appendix H**)
- State Report to be submitted to MCOE (**Separate**)

**UNRESTRICTED FUNDS (Appendix B)**

The 2012/13 projected net decrease to the Unrestricted General Fund balance is \$850,920. This includes a decrease in fund balance of \$1,936,712 and the carryover from 2011/12 of \$1,085,792. The Basic Aid fair share reduction is \$2,690,190. (**Appendix G**)

### **RESTRICTED FUNDS (Appendix B)**

The Restricted General Fund has been adjusted to reflect carryover from 2011/12 in the amount of \$1,317,833 of the total.

The following is a comparison of contributions in 2011/12 Actuals, 2012/13 Adopted, First Interim, and Second Interim made from the Unrestricted General Fund to individual restricted programs:

| Program                           | 2011/12<br>Actuals | 2012/13<br>Adopted | 2012/13<br>1 <sup>st</sup> Interim | 2012/13<br>2 <sup>nd</sup> Interim |
|-----------------------------------|--------------------|--------------------|------------------------------------|------------------------------------|
| Special Education                 | \$3,131,411        | \$4,296,247        | \$4,134,252                        | \$4,177,518                        |
| Maintenance, Operations & Grounds | 2,027,113          | 2,098,645          | 2,116,274                          | 2,116,129                          |
| <b>Total</b>                      | <b>\$5,158,524</b> | <b>\$6,394,892</b> | <b>\$6,250,526</b>                 | <b>\$6,293,647</b>                 |

### **RESERVE ANALYSIS**

On January 23, 2013 the Board approved the Audit Report for the Fiscal Year ended June 30, 2012. The following is an analysis of the components of the Tamalpais Union High School District's Fund Balance.

|                                                    | Restricted General<br>Fund Balance | Unrestricted General<br>Fund Balance | Non-spendable | General Fund Balance |
|----------------------------------------------------|------------------------------------|--------------------------------------|---------------|----------------------|
| 11/12 Carryover                                    | \$ 1,317,834                       |                                      |               |                      |
| Prepaid<br>Expenses/Revolving Cash                 |                                    |                                      | \$ 29,286     |                      |
| Special Reserve-Non<br>Capital Outlay              |                                    | \$ 1,214,885                         |               |                      |
| Board Designation-To<br>Cover Future Deficits      |                                    | \$ 2,519,948                         |               |                      |
| State Required Reserve<br>for Economic Uncertainty |                                    | \$ 1,705,780                         |               |                      |
| 11/12 Carryover                                    |                                    | \$ 1,085,792                         |               |                      |
| Assigned Fund Balance<br>(Available)               |                                    | \$ 16,650,932                        |               |                      |
| Total Fund Balancer Per<br>Audit Report            | \$ 1,317,834                       | \$ 23,177,337                        | \$ 29,286     | \$ 24,524,457        |

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

The focus of this presentation will be the projections for the next two fiscal years, 2013/14 and 2014/15. The following are the assumptions used for development of the multi-year projections:

- Enrollment increase is expected in both projection years, 216 in 13/14 and 159 in 14/15. Certificated staffing has been increased by 5.0 FTE and 5.0 FTE, respectively.
- Property Tax Revenue increase of 3.0% in 13/14 and 3.0% in 14/15. **(Appendix H)**
- State Revenue has been budgeted at \$120 per ADA for both years.
- Parcel Tax Revenue increase of 3.0% in 13/14 and 14/15.
- Facilities rental income is expected to increase 5% for each year.
- Interest Income is expected to drop from \$50,000 to \$40,000 in both years.
- The cost of step increases for staff have been assumed at 1.44% for certificated, 1.80% for classified, and 1.00% for management.
- Salaries for certificated include a 2.0% increase for 13/14, per the June 11, 2012 agreement between the District and TFT.
- Health Benefits have been increased by 9% in each year.
- The PERS rate has been maintained at 11.417%. No change in the STRS rate has been assumed.
- Books and Supplies, Operating Expenses and Capital Outlay have been increased by the CPI projected by School Services of California in the amount of 2.2% in 13/14 and 2.4% in 14/15.
- Election costs in the amount of \$100,000 have been included for the November 2013 election of two Board members.
- The contribution to Student Nutrition Services has been held constant with the expectation that increased sales will match the increased cost of salaries, food and supplies.
- Transfers to Special Reserve for field replacement, copiers and technology have been included in the amount of \$270,000 for each year.
- The Governor's proposal for Local Control Funding Formula intends to provide funding for special education and home to school funding directly to school districts and not to joint power authorities. The potential loss to Tamalpais Union High School district is approximately \$200,000.
- All other expenditures have been held constant.

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

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

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

The Adult Education budget has remained basically unchanged since adoption.

Community Education has had an increase in revenue in the first seven months of the year. The increase is a 16.0% increase over 11/12 and 19.9% increase over 10/11. Analysis is continuing in order to find the most financially beneficial combination of classes, camps, swimming and rentals.

#### **Student Nutrition Services Fund**

Revenues for the first seven months are equivalent to last year. The federal government has increased the meal reimbursement amount by a few cents. Expenses are similar to last year. The expected contribution from the General Fund is expected to remain at the budgeted amount of \$357,048.

#### **Deferred Maintenance**

Deferred Maintenance has been included as a Tier III State Categorical. The District has chosen to not take advantage of the flexibility option for the fund. Budgeted for 12/13 is a \$200,000 contribution from the General Fund. The state match has been budgeted at \$157,000.

#### **Bond**

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

#### **Special Reserve Fund for Capital Outlay**

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

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

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

#### **Self Insurance Fund**

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

#### **Tamalpais Scholarship Fund – Phillip J. Planert Scholarship Fund**

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

### **NEXT STEPS**

Staff will continue to monitor the Governor's budget proposal for Local Control Funding Formula and its effect on the District's 2013/14 budget adoption. Additionally, staff is following the progress of Prop 30 and whether basic aid districts will be funded.

Recommendation

...That the Board of Trustees approves the Second Interim Report for 2012/13 with the positive certification of solvency projected for 2013/14 and 2014/15.

**TAMALPAIS UNION HIGH SCHOOL DISTRICT**

### 2012-13 Multi-Year Projection

[illegible]

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

**General Fund**

| J200 Budget Comparison Description                                                 | Object    | 2007-08 Audited Actuals | 2008-09 Audited Actuals | 2009-10 Audited Actuals | 2010-11 Audited Actuals | 2011-12 Audited Actuals | 2012-13 Adopted Budget | 2012-13 First Interim | 2012-13 Second Interim |
|------------------------------------------------------------------------------------|-----------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|------------------------|-----------------------|------------------------|
| <b>A REVENUES</b>                                                                  |           |                         |                         |                         |                         |                         |                        |                       |                        |
| Revenue Limit Sources                                                              | 8010-8099 |                         |                         |                         |                         |                         |                        |                       |                        |
| Federal Revenues                                                                   | 8100-8299 | 38,541,942              | 41,139,005              | 41,306,368              | 41,718,734              | 42,104,146              | 42,726,722             | 42,939,551            | 43,140,273             |
| Other State Revenue                                                                | 8300-8599 | 144                     | 0                       | 0                       | 0                       | 0                       | 0                      | 0                     | 0                      |
| Other Local Revenue                                                                | 8600-8799 | 997,468                 | 904,998                 | 1,492,818               | 1,819,162               | 1,049,793               | 561,055                | 609,900               | 669,910                |
|                                                                                    |           | 9,099,686               | 9,427,604               | 9,323,091               | 9,722,011               | 9,723,006               | 9,608,291              | 9,772,208             | 9,464,564              |
| <b>TOTAL REVENUES</b>                                                              |           | <b>48,639,240</b>       | <b>51,471,607</b>       | <b>52,122,277</b>       | <b>53,259,907</b>       | <b>52,876,945</b>       | <b>52,896,068</b>      | <b>53,321,659</b>     | <b>53,274,747</b>      |
| <b>B EXPENDITURES</b>                                                              |           |                         |                         |                         |                         |                         |                        |                       |                        |
| Certificated Salaries                                                              | 1000-1999 | 21,390,870              | 22,267,959              | 22,384,188              | 22,822,447              | 23,416,103              | 23,904,955             | 24,280,218            | 24,343,825             |
| Classified Salaries                                                                | 2000-2999 | 6,700,165               | 7,022,192               | 7,131,789               | 6,364,656               | 6,385,947               | 6,283,703              | 6,401,106             | 6,412,328              |
| Employee Benefits                                                                  | 3000-3999 | 8,165,255               | 8,995,375               | 9,485,224               | 9,716,325               | 10,200,512              | 10,439,140             | 10,549,371            | 10,534,902             |
| Books and Supplies                                                                 | 4000-4999 | 1,475,490               | 1,612,649               | 2,097,321               | 1,713,953               | 1,852,282               | 1,702,929              | 2,761,851             | 2,741,770              |
| Services, Other Op. Exp.                                                           | 5000-5999 | 3,735,964               | 4,116,754               | 4,134,884               | 4,161,573               | 4,435,148               | 4,415,966              | 4,523,153             | 4,568,877              |
| Capital Outlay                                                                     | 6000-6999 | 130,261                 | 155,492                 | 65,384                  | 38,040                  | 81,772                  | 114,200                | 119,361               | 123,985                |
| Other Outgoing                                                                     | 7100-7499 | 0                       | 23,968                  | 51,083                  | 24,587                  | 24,587                  | 0                      | 0                     | 0                      |
| Direct Support Costs                                                               | 7300-7399 | (440,154)               | (458,288)               | (486,866)               | (597,811)               | (453,750)               | (528,518)              | (547,388)             | (547,388)              |
| <b>TOTAL EXPENDITURES</b>                                                          |           | <b>41,157,851</b>       | <b>43,736,101</b>       | <b>44,862,887</b>       | <b>44,243,770</b>       | <b>45,942,601</b>       | <b>46,332,375</b>      | <b>48,087,672</b>     | <b>48,178,299</b>      |
| <b>C Excess (Deficiency) of Revenue over Expenditure Before Other Sources/Uses</b> |           | <b>7,481,389</b>        | <b>7,735,506</b>        | <b>7,259,390</b>        | <b>9,016,138</b>        | <b>6,934,344</b>        | <b>6,563,693</b>       | <b>5,233,987</b>      | <b>5,096,448</b>       |
| <b>D Other Sources/Uses</b>                                                        |           |                         |                         |                         |                         |                         |                        |                       |                        |
| Interfund Transfers                                                                |           |                         |                         |                         |                         |                         |                        |                       |                        |
| Transfers In - Comm. Ed.                                                           | 8910-8929 | 23,310                  | 18,400                  | 77,323                  | 20,400                  | 19,500                  | 20,400                 | 20,400                | 20,400                 |
| Transfers In - ETF                                                                 | 8910-8929 |                         |                         |                         |                         |                         |                        |                       |                        |
| Transfers In - Self Insurance Fund                                                 | 8910-8929 |                         |                         |                         |                         |                         |                        |                       |                        |
| Transfers Out - Food Service                                                       | 7610-7629 | (379,307)               | (333,786)               | (349,800)               | (307,065)               | (321,947)               | (357,048)              | (357,048)             | (357,048)              |
| Transfer Out - Special Reserve-Capital                                             |           | (352,000)               | (540,000)               | -                       | (1,770,000)             | (270,000)               | (270,000)              | (270,000)             | (270,000)              |
| Transfer Out - Special Reserve-Non Capital                                         |           | (100,000)               | -                       | -                       | -                       | -                       | -                      | -                     | -                      |
| Transfers Out - Deferred Maintenance                                               |           |                         |                         |                         |                         |                         |                        |                       |                        |
| Transfer Out - Comm. Ed.                                                           |           | (18,400)                | (18,400)                | (86,964)                | (153,436)               | (79,760)                | (132,865)              | (132,865)             | (132,865)              |
| Sources-Capital Lease                                                              | 8930-8979 |                         | 91,405                  | -                       | -                       | -                       | -                      | -                     | -                      |
| Contribution to Restricted Programs                                                | 8980-8999 | (4,407,536)             | (4,210,225)             | (4,980,078)             | (5,426,190)             | (5,158,524)             | (6,394,892)            | (6,250,526)           | (6,293,647)            |
| <b>TOTAL, OTHER SOURCES/USES</b>                                                   |           | <b>(5,233,933)</b>      | <b>(4,992,606)</b>      | <b>(5,339,519)</b>      | <b>(7,636,291)</b>      | <b>(5,810,731)</b>      | <b>(7,134,405)</b>     | <b>(6,990,039)</b>    | <b>(7,033,160)</b>     |
| <b>E Net Increase (Decrease) in FUND BALANCE</b>                                   |           | <b>2,247,456</b>        | <b>2,742,900</b>        | <b>1,919,871</b>        | <b>1,379,847</b>        | <b>1,123,613</b>        | <b>(570,712)</b>       | <b>(1,756,052)</b>    | <b>(1,936,712)</b>     |
|                                                                                    |           | (608,548)               | (1,479,205)             | (779,226)               | (1,302,060)             | (1,085,792)             |                        | 1,085,792             | 1,085,792              |
|                                                                                    |           | <b>1,638,908</b>        | <b>1,263,695</b>        | <b>1,140,645</b>        | <b>77,787</b>           | <b>37,821</b>           | <b>(570,712)</b>       | <b>(670,260)</b>      | <b>(850,920)</b>       |

| J200 Budget Comparison                              |                                           | Object | 2007-08<br>Audited<br>Actuals | 2008-09<br>Audited<br>Actuals | 2009-10<br>Audited<br>Actuals | 2010-11<br>Audited<br>Actuals | 2011-12<br>Audited<br>Actuals | 2012-13<br>Adopted<br>Budget | 2012-13<br>First<br>Interim | 2012-13<br>Second<br>Interim |
|-----------------------------------------------------|-------------------------------------------|--------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|------------------------------|-----------------------------|------------------------------|
| DESCRIPTION                                         |                                           |        |                               |                               |                               |                               |                               |                              |                             |                              |
| F                                                   | Fund Balance, Reserves                    |        |                               |                               |                               |                               |                               |                              |                             |                              |
|                                                     | Beginning Balance                         |        |                               |                               |                               |                               |                               |                              |                             |                              |
|                                                     | As of July 1-Unaudited                    |        |                               |                               |                               |                               |                               |                              |                             |                              |
|                                                     | Audit Adjustments                         |        |                               |                               |                               |                               |                               |                              |                             |                              |
|                                                     | NET BEGINNING BALANCE                     |        | 13,411,521                    | 15,658,977                    | 18,401,877                    | 20,321,748                    | 20,868,123                    | 21,991,736                   | 21,991,736                  | 21,991,736                   |
|                                                     | Fund Increase (Decrease)                  |        | 13,411,521                    | 15,658,977                    | 18,401,877                    | 20,321,748                    | 20,868,123                    | 21,991,736                   | 21,991,736                  | 21,991,736                   |
|                                                     | Program Reserves (restricted for expend.) |        | 2,247,456                     | 2,742,900                     | 1,919,871                     | 1,379,847                     | 1,123,613                     | (570,712)                    | (1,756,052)                 | (1,936,712)                  |
|                                                     | Adjustment for Restatement                |        |                               |                               |                               | (833,472)                     |                               |                              |                             |                              |
|                                                     | Restricted Program Balances               |        |                               |                               |                               |                               |                               |                              |                             |                              |
|                                                     | ENDING FUND BALANCE                       |        | 15,658,977                    | 18,401,877                    | 20,321,748                    | 20,868,123                    | 21,991,736                    | 21,421,024                   | 20,235,684                  | 20,055,024                   |
| Components of Ending Balance                        |                                           |        |                               |                               |                               |                               |                               |                              |                             |                              |
| Reserved Amounts                                    |                                           |        |                               |                               |                               |                               |                               |                              |                             |                              |
| Revolving Cash                                      |                                           |        | 12,600                        | 12,800                        | 12,000                        | 12,000                        | 12,026                        | 12,000                       | 12,000                      | 12,000                       |
| Cash In Bank                                        |                                           |        | 0                             | 0                             | 0                             | 0                             | 0                             | 0                            | 0                           | 0                            |
| Prepaid Expenditures                                |                                           |        | 18,984                        | 986                           |                               |                               | 17,260                        |                              |                             |                              |
| Designated Amounts                                  |                                           |        |                               |                               |                               |                               |                               |                              |                             |                              |
| For economic uncertainties                          |                                           |        | 1,588,942                     | 1,728,746                     | 1,685,273                     | 1,715,963                     | 1,705,780                     | 1,731,585                    | 1,836,528                   | 1,859,270                    |
| (Required by State 3%)                              |                                           |        |                               |                               |                               |                               |                               |                              |                             |                              |
| Designation - 08/09, 09/10, 10/11, 11/12 Surplus to |                                           |        |                               |                               |                               | 2,482,127                     | 2,519,948                     | 2,519,948                    | 2,519,948                   | 2,519,948                    |
| Cover Future Deficits                               |                                           |        | -                             | -                             | -                             | -                             | -                             | -                            | -                           | -                            |
| Designation- Parcel Tax Renewal                     |                                           |        | -                             | -                             | -                             | 8,820,573                     | -                             | -                            | -                           | -                            |
| Designation- Economic Uncertainty- Basic Aid        |                                           |        |                               |                               |                               | 6,535,400                     | 16,650,930                    | 17,157,490                   | 15,867,208                  | 15,663,806                   |
| Tier III Fund Balance                               |                                           |        |                               |                               |                               |                               |                               |                              |                             |                              |
| Site Carryovers, Tier III Fund Balance              |                                           |        | 608,548                       | 606,187                       | 779,226                       | 1,302,060                     | 1,085,792                     | 0                            | 0                           | 0                            |
| Ending Balance                                      |                                           |        | 13,429,903                    | 15,180,140                    | 17,845,249                    | (0)                           | (0)                           | 0                            | (0)                         | (0)                          |

| J200 Budget Comparison<br>DESCRIPTION        | Object       | 2007-08<br>Audited<br>Actuals | 2008-09<br>Audited<br>Actuals | 2009-10<br>Audited<br>Actuals | 2010-11<br>Audited<br>Actuals | 2011-12<br>Audited<br>Actuals | 2012-13<br>Adopted<br>Budget | 2012-13<br>First<br>Interim | 2012-13<br>Second<br>Interim |
|----------------------------------------------|--------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|------------------------------|-----------------------------|------------------------------|
| <b>Revenue Limit Sources</b>                 |              |                               |                               |                               |                               |                               |                              |                             |                              |
| State Aid-Current Year                       | 8011/19      | (426,638)                     | (305,814)                     | (221,661)                     | (250,489)                     | (254,501)                     | (273,864)                    | (273,864)                   | (265,442)                    |
| Basic Aid Fair Share Reduction               | 8011         | -                             | -                             | (927,879)                     | -                             | -                             | -                            | -                           | -                            |
| Homeowners Exemption                         | 8021         | 295,769                       | 296,499                       | 298,133                       | 295,860                       | 297,661                       | 293,171                      | 297,661                     | 292,623                      |
| Other Subventions/RDA                        | 8029/47      | 3,867                         | -                             | -                             | -                             | (4,544)                       | -                            | -                           | 68,213                       |
| Secured Roll Taxes                           | 8041         | 38,371,259                    | 40,730,323                    | 41,799,608                    | 41,342,796                    | 41,831,637                    | 42,438,270                   | 42,668,270                  | 42,775,273                   |
| Unsecured Taxes                              | 8042         | 836,204                       | 864,919                       | 926,715                       | 927,198                       | 940,924                       | 947,867                      | 940,924                     | 964,531                      |
| Prior Year Taxes                             | 8043         | 52,133                        | 41,486                        | 59,331                        | 69,743                        | 55,025                        | 69,743                       | 55,025                      | 55,025                       |
| Revenue Limit Transfers - Special Ed         | 8091         | (590,652)                     | (488,408)                     | (627,879)                     | (666,374)                     | (762,056)                     | (748,465)                    | (748,465)                   | (749,950)                    |
| <b>TOTAL: Rev. Limit Sources</b>             |              | 38,541,942                    | 41,139,005                    | 41,306,368                    | 41,718,734                    | 42,104,146                    | 42,726,722                   | 42,939,551                  | 43,140,273                   |
| Percent of Total Income                      |              | 79.24%                        | 79.93%                        | 79.25%                        | 78.33%                        | 79.63%                        | 80.77%                       | 80.53%                      | 80.98%                       |
| <b>Federal Revenues</b>                      |              |                               |                               |                               |                               |                               |                              |                             |                              |
| Title VI - EC/A (RE 4110)                    | 8290         | 0                             | 0                             | 0                             | 0                             | 0                             | 0                            | 0                           | 0                            |
| Special Ed. PL 94-142                        | 8181         | 0                             | 0                             | 0                             | 0                             | 0                             | 0                            | 0                           | 0                            |
| Title II - Eisenhower (RE 4010)              | 8290         | 0                             | 0                             | 0                             | 0                             | 0                             | 0                            | 0                           | 0                            |
| Drug Free (RE 3710)                          | 8290         | 0                             | 0                             | 0                             | 0                             | 0                             | 0                            | 0                           | 0                            |
| Vocational Education (RE 3550)               | 8290         | 0                             | 0                             | 0                             | 0                             | 0                             | 0                            | 0                           | 0                            |
| Other Federal Income (D/A/T)                 | 8290         | 144                           | 0                             | 0                             | 0                             | 0                             | 0                            | 0                           | 0                            |
| <b>TOTAL: Federal Revenue</b>                |              | 144                           | 0                             | 0                             | 0                             | 0                             | 0                            | 0                           | 0                            |
| Percent of Total Income                      |              | 0.00%                         | 0.00%                         | 0.00%                         | 0.00%                         | 0.00%                         | 0.00%                        | 0.00%                       | 0.00%                        |
| <b>Other State Revenues</b>                  |              |                               |                               |                               |                               |                               |                              |                             |                              |
| Basic Aid Fair Share Reduction               | 8590         |                               |                               |                               |                               |                               |                              |                             |                              |
| Adult Education - Flexible (RE 214)          | 8590         |                               |                               |                               |                               |                               |                              |                             |                              |
| Supplemental Instruction                     | 8311/19/8590 | 185,315                       | 135,655                       | 114,218                       | 1,067,547                     | (2,410,639)                   | (2,620,451)                  | (2,690,190)                 | (2,690,190)                  |
| GATE: Gifted & Talented (RE 7140/0220)       | 8311/8590    | -                             | -                             | 28,524                        | 91,030                        | 1,520,212                     | 1,410,300                    | 1,410,300                   | 1,410,300                    |
| EIA: Economic Impact Aid (RE 7091)           | 8311         | -                             | -                             | -                             | 24,881                        | 24,872                        | 24,872                       | 24,872                      | 24,872                       |
| Class Size 9 - 12 (RE 1200/0201)             | 8435/8590    | 334,905                       | 323,596                       | 190,768                       | -                             | 309,588                       | 309,588                      | 309,588                     | 309,588                      |
| Mandated Costs Reimburse.                    | 8550         | 948                           | -                             | -                             | 191,761                       | 86,921                        | -                            | 106,900                     | 106,900                      |
| State Lottery Revenue                        | 8560         | 448,777                       | 419,851                       | 407,035                       | 432,731                       | 470,990                       | 450,524                      | 450,524                     | 510,534                      |
| Library Grant (RE 7395/0241)                 | 8590         | -                             | -                             | 2,501                         | -                             | 2,501                         | 2,501                        | 2,501                       | 2,501                        |
| Supplemental School Counseling (RE7080/0218) | 8590         | -                             | -                             | 75,435                        | 598                           | 221,458                       | 221,458                      | 221,458                     | 221,458                      |
| Inst'l Materials (RE 7156/0221)              | 8590         | -                             | -                             | 214,720                       | -                             | 214,451                       | 214,451                      | 214,151                     | 214,151                      |
| Peer Assistance Review (RE7271/0225)         | 8590         | -                             | -                             | 19,097                        | -                             | 19,098                        | 19,098                       | 19,098                      | 19,098                       |
| Math & Reading Professional Dev (RE0229)     | 8590         | -                             | -                             | 12,739                        | -                             | 11,023                        | 11,023                       | 11,023                      | 11,023                       |
| Instructional School Garden (RE0253)         | 8590         | -                             | -                             | 3,025                         | -                             | -                             | -                            | -                           | -                            |
| School Safety & Violence (RE 6405/0215)      | 8590         | -                             | -                             | 93,849                        | -                             | 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         | 14,527                        | 14,527                        | 54,527                        | -                             | -                             | -                            | -                           | -                            |
| Art & Music Block Grant (RE 6760/0216)       | 8590         | -                             | -                             | 50,288                        | 10,614                        | 61,237                        | 54,485                       | 54,485                      | 54,485                       |
| STAR Test/HS Exit Exam (RE 7055/0000/0217)   | 8590         | 12,996                        | 11,369                        | 187,951                       | -                             | 187,965                       | 38,515                       | 50,499                      | 50,499                       |
| Professional Development (RE7393/0239)       | 8590         | 997,468                       | 904,998                       | 1,492,818                     | 1,819,162                     | 1,049,793                     | 561,055                      | 609,900                     | 669,910                      |
| <b>TOTAL: Other State Revenue</b>            |              | 2,05%                         | 1.76%                         | 2.86%                         | 3.42%                         | 1.99%                         | 1.06%                        | 1.14%                       | 1.26%                        |
| Percent of Total Income                      |              | 2.05%                         | 1.76%                         | 2.86%                         | 3.42%                         | 1.99%                         | 1.06%                        | 1.14%                       | 1.26%                        |

| J200 Budget Comparison<br>DESCRIPTION   | Object  | 2007-08<br>Audited<br>Actuals | 2008-09<br>Audited<br>Actuals | 2009-10<br>Audited<br>Actuals | 2010-11<br>Audited<br>Actuals | 2011-12<br>Audited<br>Actuals | 2012-13<br>Adopted<br>Budget | 2012-13<br>First<br>Interim | 2012-13<br>Second<br>Interim |
|-----------------------------------------|---------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|------------------------------|-----------------------------|------------------------------|
| <b>Other Local Revenues</b>             |         |                               |                               |                               |                               |                               |                              |                             |                              |
| Parcel Tax Income                       | 8621    | 7,840,853                     | 8,011,097                     | 8,262,252                     | 8,615,349                     | 8,782,054                     | 9,085,190                    | 9,105,190                   | 8,734,923                    |
| Sale of Publications/Other              | 8632/39 | -                             | -                             | 150                           | 3,118                         | 687                           | -                            | -                           | 4,427                        |
| Leases and Rentals                      | 8650    | 140,275                       | 183,682                       | 189,248                       | 368,575                       | 396,570                       | 283,500                      | 284,846                     | 284,827                      |
| Interest Income                         | 8660    | 628,141                       | 354,404                       | 161,182                       | 98,273                        | 46,155                        | 65,000                       | 65,000                      | 40,000                       |
| Interagency Revenues ROP (RE 6350/0213) | 8677    | 22,500                        | 195,270                       | 212,520                       | 112,330                       | 101,101                       | 101,101                      | 101,101                     | 101,101                      |
| Home to School (DD2 053) - Golden Gate  | 8689    | -                             | 13,935                        | -                             | -                             | -                             | -                            | -                           | -                            |
| Home to School (DD2 053) - West Marin   | 8699    | 10,425                        | 3,123                         | 1,811                         | 271                           | -                             | -                            | -                           | -                            |
| MTN / Martin Luther King/MPTA           | 8699    | 50,232                        | 24,002                        | 3,459                         | 3,518                         | 3,616                         | 3,500                        | 3,500                       | 3,500                        |
| All Other Local Income                  | 8699    | 338,033                       | 421,910                       | 343,653                       | 383,251                       | 293,937                       | 70,000                       | 202,447                     | 250,786                      |
| Lacrosse Income                         | 8699    | -                             | -                             | 24,880                        | 12,237                        | 9,442                         | -                            | -                           | -                            |
| E-Rate/Dental Refund/PG&E Refund        | 8699    | 69,227                        | 220,181                       | 123,936                       | 125,089                       | 89,444                        | -                            | 10,124                      | 45,000                       |
| <b>TOTAL: Other Local Revenue</b>       |         | 9,099,686                     | 9,427,604                     | 9,323,091                     | 9,722,011                     | 9,723,006                     | 9,608,291                    | 9,772,208                   | 9,464,564                    |
| Percent of Total Income                 |         | 18.71%                        | 18.32%                        | 17.89%                        | 18.25%                        | 18.39%                        | 18.16%                       | 18.33%                      | 17.77%                       |
| <b>TOTAL REVENUES</b>                   |         | <b>48,639,240</b>             | <b>51,471,607</b>             | <b>52,122,277</b>             | <b>53,259,907</b>             | <b>52,876,945</b>             | <b>52,896,068</b>            | <b>53,321,659</b>           | <b>53,274,747</b>            |

| J200 Budget Comparison                |  | Object    | 2007-08         | 2008-09         | 2009-10         | 2010-11         | 2011-12         | 2012-13        | 2012-13       | 2012-13        |
|---------------------------------------|--|-----------|-----------------|-----------------|-----------------|-----------------|-----------------|----------------|---------------|----------------|
| DESCRIPTION                           |  |           | Audited Actuals | Audited Actuals | Audited Actuals | Audited Actuals | Audited Actuals | Adopted Budget | First Interim | Second Interim |
| EXPENDITURES                          |  |           |                 |                 |                 |                 |                 |                |               |                |
| Certificated Salaries                 |  | 1100-1199 | 17,513,995      | 18,324,862      | 18,613,323      | 18,991,251      | 19,363,472      | 19,687,120     | 19,937,921    | 19,958,012     |
| Certificated Pupil Support Salaries   |  | 1200-1299 | 1,406,078       | 1,436,817       | 1,291,452       | 1,450,380       | 1,603,803       | 1,588,773      | 1,628,137     | 1,628,277      |
| Supervisors & Administrators Salaries |  | 1300-1399 | 2,057,665       | 2,107,222       | 2,070,486       | 2,062,989       | 2,255,639       | 2,346,107      | 2,383,814     | 2,424,390      |
| Other Certificated Salaries           |  | 1900-1999 | 413,132         | 399,058         | 408,927         | 317,827         | 193,189         | 282,955        | 330,346       | 333,146        |
| TOTAL: Certificated Salaries          |  |           | 21,390,870      | 22,267,959      | 22,384,188      | 22,822,447      | 23,416,103      | 23,904,955     | 24,280,218    | 24,343,825     |
| Percent of Total Expenditures         |  |           | 51.97%          | 50.91%          | 49.89%          | 51.58%          | 50.97%          | 51.59%         | 50.49%        | 50.53%         |
| CLASSIFIED SALARIES                   |  |           |                 |                 |                 |                 |                 |                |               |                |
| Instructional Aides                   |  | 2100-2199 | 14,461          | 8,216           | 6,025           | 15,723          | 17,250          | 25,907         | 27,957        | 39,945         |
| Classified Support Salaries           |  | 2200-2299 | 1,798,932       | 1,918,042       | 1,963,575       | 1,832,627       | 1,874,912       | 1,876,371      | 1,910,895     | 1,912,285      |
| Classified Administrators' Salaries   |  | 2300-2399 | 594,223         | 654,178         | 670,777         | 506,399         | 411,624         | 344,932        | 352,336       | 352,336        |
| Clerical and Office Salaries          |  | 2400-2499 | 3,520,276       | 3,608,777       | 3,671,029       | 3,065,797       | 3,156,091       | 3,141,761      | 3,166,552     | 3,166,752      |
| Other Classified Salaries             |  | 2900-2999 | 772,273         | 832,979         | 820,383         | 944,110         | 926,070         | 894,732        | 943,366       | 941,010        |
| TOTAL: Classified Salaries            |  |           | 6,700,165       | 7,022,192       | 7,131,789       | 6,364,656       | 6,385,947       | 6,283,703      | 6,401,106     | 6,412,328      |
| Percent of Total Expenditures         |  |           | 16.28%          | 16.06%          | 15.90%          | 14.39%          | 13.90%          | 13.56%         | 13.31%        | 13.31%         |
| EMPLOYEE BENEFITS                     |  |           |                 |                 |                 |                 |                 |                |               |                |
| STRS - Certificated Positions         |  | 3101      | 1,743,229       | 1,829,912       | 1,854,814       | 1,876,030       | 1,943,337       | 2,000,758      | 2,035,524     | 2,034,657      |
| STRS - Classified Positions           |  | 3102      | 17,890          | 17,039          | 15,110          | 215             | -               | -              | -             | -              |
| PERS - Certificated Positions         |  | 3201      | -               | 8               | 10              | -               | -               | -              | -             | -              |
| PERS - Classified Positions           |  | 3202      | 972,319         | 1,041,523       | 1,073,130       | 1,039,797       | 1,055,699       | 1,086,049      | 1,092,340     | 1,092,030      |
| OASDI - Certificated                  |  | 3301      | 8,600           | 11,170          | 7,527           | 5,446           | 5,492           | 27             | 47            | 47             |
| OASDI - Classified                    |  | 3302      | 395,506         | 412,306         | 417,525         | 388,442         | 391,387         | 386,183        | 395,749       | 396,408        |
| Medicare - Certificated               |  | 3311      | 300,319         | 315,731         | 317,736         | 324,475         | 334,362         | 344,817        | 352,268       | 353,203        |
| Medicare - Classified                 |  | 3312      | 96,330          | 100,700         | 102,397         | 92,139          | 93,075          | 91,234         | 93,574        | 93,730         |
| Health & Welfare - Certificated       |  | 3401      | 2,493,210       | 2,766,048       | 3,050,804       | 3,309,798       | 3,477,635       | 3,579,312      | 3,632,511     | 3,619,865      |
| Health & Welfare - Classified         |  | 3402      | 1,120,835       | 1,264,546       | 1,408,881       | 1,413,049       | 1,425,876       | 1,483,578      | 1,465,714     | 1,463,096      |
| SUI - Certificated                    |  | 3501      | 10,953          | 66,809          | 67,710          | 166,472         | 377,288         | 263,284        | 267,965       | 268,683        |
| SUI - Classified                      |  | 3502      | 3,532           | 21,065          | 21,849          | 46,644          | 102,779         | 69,553         | 70,642        | 70,761         |
| Workers' Comp. - Certificated         |  | 3601      | 484,701         | 448,031         | 381,560         | 304,733         | 258,078         | 361,102        | 368,670       | 368,670        |
| Workers' Comp. - Classified           |  | 3602      | 151,630         | 141,203         | 121,543         | 85,173          | 70,391          | 94,903         | 96,961        | 97,126         |
| Retiree Benefits - Certificated       |  | 3701/51   | 215,845         | 391,928         | 474,863         | 491,084         | 462,495         | 474,174        | 473,765       | 473,739        |
| Retiree Benefits - Classified         |  | 3702/52   | 141,556         | 167,356         | 169,765         | 172,828         | 202,618         | 204,166        | 204,622       | 202,887        |
| Other Benefits                        |  | 3901      | 8,800           | -               | -               | -               | -               | -              | -             | -              |
| Car Allowance - Certificated          |  | 3921      | -               | -               | -               | -               | -               | -              | -             | -              |
| Car Allowance - Classified            |  | 3922      | -               | -               | -               | -               | -               | -              | -             | -              |
| TOTAL: Employee Benefits              |  |           | 8,165,255       | 8,995,375       | 9,485,224       | 9,716,325       | 10,200,512      | 10,439,140     | 10,549,371    | 10,534,902     |
| Percent of Total Expenditures         |  |           | 19.84%          | 20.57%          | 21.14%          | 21.96%          | 22.20%          | 22.53%         | 21.94%        | 21.87%         |
| TOTAL: SALARIES AND BENEFITS          |  |           | 36,256,290      | 38,285,526      | 39,001,201      | 38,903,428      | 40,002,562      | 40,627,798     | 41,230,695    | 41,291,055     |
| Percent of Total Expenditures         |  |           | 88.09%          | 87.54%          | 86.93%          | 87.93%          | 87.07%          | 87.69%         | 85.74%        | 85.70%         |

| J200 Budget Comparison                      |                | Object    | 2007-08<br>Audited<br>Actuals | 2008-09<br>Audited<br>Actuals | 2009-10<br>Audited<br>Actuals | 2010-11<br>Audited<br>Actuals | 2011-12<br>Audited<br>Actuals | 2012-13<br>Adopted<br>Budget | 2012-13<br>First<br>Interim | 2012-13<br>Second<br>Interim |
|---------------------------------------------|----------------|-----------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|------------------------------|-----------------------------|------------------------------|
| DESCRIPTION                                 |                |           |                               |                               |                               |                               |                               |                              |                             |                              |
| <b>EXPENDITURES (Cont.)</b>                 |                |           |                               |                               |                               |                               |                               |                              |                             |                              |
| <b>BOOKS AND SUPPLIES</b>                   |                |           |                               |                               |                               |                               |                               |                              |                             |                              |
| Textbooks                                   | 4100           | 26        | 2,589                         | 376,303                       | 238,101                       | 305,119                       | 55,849                        | 300,116                      | 299,327                     |                              |
| Books & Reference Materials                 | 4200           | 83,889    | 105,490                       | 135,007                       | 106,582                       | 87,513                        | 90,957                        | 90,802                       | 86,694                      |                              |
| Materials & Supplies/ Food / Bulk Paper     | 50/15/18/19/65 | 806,876   | 972,188                       | 1,071,238                     | 937,712                       | 1,041,442                     | 1,149,644                     | 1,108,892                    | 1,122,226                   |                              |
| Gas, Oil & Diesel                           | 4301           | 0         | 0                             | 0                             | 0                             | 0                             | 0                             | 0                            | 0                           |                              |
| Office Supplies                             | 4303           | 16,330    | 8,371                         | 4,214                         | 2,118                         | 2,768                         | 5,800                         | 5,823                        | 5,623                       |                              |
| Periodicals & Magazines                     | 4305           | 27,580    | 28,826                        | 14,477                        | 12,910                        | 9,695                         | 9,315                         | 8,878                        | 9,785                       |                              |
| Software                                    | 4307           | 145,984   | 75,809                        | 72,129                        | 25,409                        | 39,769                        | 109,658                       | 75,810                       | 71,963                      |                              |
| Classroom Supplies                          | 4310/4306      | 25,864    | 1,664                         | 0                             | 38                            | 0                             | 2,500                         | 19,100                       | 19,100                      |                              |
| Computer Supplies                           | 4312           | 124,059   | 101,651                       | 84,828                        | 103,184                       | 60,522                        | 87,168                        | 87,512                       | 81,648                      |                              |
| Transportation Tickets & Vehicle supplies   | 4314/4316      | 7,755     | 0                             | 11,506                        | 3,926                         | 175                           | 0                             | 0                            | 0                           |                              |
| Carryover                                   | 4330           | 0         | 0                             | 0                             | 0                             | 0                             | 0                             | 820,508                      | 802,170                     |                              |
| Non Capitalized Furniture & Equip.          | 4400           | 237,127   | 316,061                       | 327,619                       | 283,973                       | 305,279                       | 192,038                       | 244,410                      | 243,234                     |                              |
| <b>TOTAL: Books &amp; Supplies</b>          |                | 1,475,490 | 1,612,649                     | 2,097,321                     | 1,713,953                     | 1,852,282                     | 1,702,929                     | 2,761,851                    | 2,741,770                   |                              |
| Percent of Total Expenditures               |                | 3.58%     | 3.69%                         | 4.67%                         | 3.87%                         | 4.03%                         | 3.68%                         | 5.74%                        | 5.69%                       |                              |
| <b>SERVICES &amp; OTHER OPERATING</b>       |                |           |                               |                               |                               |                               |                               |                              |                             |                              |
| Travel, Conference, In-Service, Mileage     | 5200           | 164,849   | 182,661                       | 106,165                       | 134,994                       | 184,136                       | 221,856                       | 269,971                      | 264,332                     |                              |
| Dues and Memberships                        | 5300           | 107,292   | 106,753                       | 66,495                        | 46,974                        | 51,021                        | 91,585                        | 89,261                       | 87,227                      |                              |
| Insurance                                   | 5400/40/60     | 398,268   | 402,282                       | 370,252                       | 372,689                       | 363,250                       | 407,607                       | 408,881                      | 408,881                     |                              |
| Gas                                         | 5505           | 4,794     | 4,132                         | 3,597                         | 3,694                         | 3,679                         | 3,900                         | 3,900                        | 3,900                       |                              |
| Electricity                                 | 5510           | 606,439   | 616,964                       | 637,146                       | 695,043                       | 691,759                       | 693,800                       | 685,664                      | 685,664                     |                              |
| SPURR                                       | 5515           | 225,443   | 251,218                       | 259,744                       | 271,129                       | 256,285                       | 305,000                       | 305,000                      | 305,000                     |                              |
| Water                                       | 5535           | 220,205   | 194,368                       | 210,936                       | 255,138                       | 252,140                       | 288,000                       | 288,000                      | 288,000                     |                              |
| Sewer                                       | 5540           | 47,238    | 52,944                        | 47,930                        | 50,787                        | 42,794                        | 49,186                        | 57,322                       | 57,322                      |                              |
| Disposal/Garbage Removal                    | 5550           | 137,717   | 160,972                       | 171,491                       | 198,816                       | 228,926                       | 216,000                       | 242,000                      | 242,000                     |                              |
| Laundry,Pest Control,Waste Disposal         | 5500           | 85,700    | 80,103                        | 98,650                        | 112,439                       | 65,666                        | 136,234                       | 96,755                       | 96,755                      |                              |
| Rents, Leases, Repairs                      | 5600           | 364,581   | 496,157                       | 330,834                       | 197,601                       | 155,437                       | 298,506                       | 294,249                      | 238,484                     |                              |
| Direct Costs, Interfund/Program             | 5700           | (56,814)  | (51,456)                      | (24,513)                      | (11,199)                      | (10,239)                      | 0                             | (2,075)                      | (2,208)                     |                              |
| Architect,Inspect.,Contracts,Permits,Sports | 5800           | 418,274   | 422,235                       | 505,199                       | 618,895                       | 707,963                       | 426,937                       | 482,866                      | 549,077                     |                              |
| Advertising                                 | 5803           | 21,112    | 6,652                         | 5,166                         | 7,276                         | 1,840                         | 7,630                         | 7,726                        | 7,726                       |                              |
| Audit Fees                                  | 5809           | 31,095    | 39,418                        | 46,799                        | 48,119                        | 46,849                        | 50,000                        | 50,000                       | 50,000                      |                              |
| Elections                                   | 5814           | 0         | 0                             | 250                           | 0                             | 96,993                        | 0                             | 0                            | 0                           |                              |
| Field Trips                                 | 5819           | 18,010    | 77,323                        | 85,303                        | 9,796                         | 15,605                        | 10,204                        | 11,110                       | 22,891                      |                              |
| Fingerprinting/Bank Fees                    | 5821/11        | 9,451     | 7,378                         | 8,300                         | 17,960                        | 10,897                        | 10,300                        | 10,300                       | 10,300                      |                              |
| Legal Service                               | 5829           | 47,081    | 89,096                        | 99,816                        | 31,341                        | 34,384                        | 44,500                        | 44,332                       | 63,355                      |                              |
| Outside Printing - Kinko's                  | 5841           | 10,879    | 23,715                        | 10,680                        | 14,829                        | 38,913                        | 73,599                        | 62,101                       | 56,128                      |                              |
| Personnel Agencies/Moving                   | 5815/5845      | 28,250    | 25,691                        | 1,111                         | 424                           | 9,019                         | 10,000                        | 10,000                       | 8,415                       |                              |
| Professional Consultant Contracts           | 5849           | 645,979   | 686,685                       | 852,386                       | 888,852                       | 948,839                       | 840,877                       | 866,158                      | 881,864                     |                              |
| TB Testing/ X-rays                          | 5847/5851      | 2,926     | 9,260                         | 4,110                         | 4,400                         | 2,612                         | 8,000                         | 8,000                        | 8,000                       |                              |
| Unused School Site Payment                  | 5853           | -         | -                             | -                             | -                             | -                             | -                             | -                            | -                           |                              |
| Cell Phones                                 | 5920/21/22     | 38,207    | 37,723                        | 43,089                        | 30,092                        | 40,895                        | 43,600                        | 54,200                       | 54,700                      |                              |
| Internet                                    | 5940           | 39,075    | 39,630                        | 56,844                        | 57,332                        | 78,776                        | 76,320                        | 75,594                       | 72,694                      |                              |
| Pagers/satellite                            | 5910/5950      | 88        | 163                           | 22                            | 328                           | 263                           | 315                           | 315                          | 315                         |                              |
| Postage                                     | 5960           | 38,259    | 66,369                        | 70,139                        | 32,894                        | 42,091                        | 36,110                        | 35,623                       | 42,155                      |                              |
| Telephone                                   | 5970           | 81,566    | 88,318                        | 66,943                        | 70,930                        | 74,355                        | 65,900                        | 65,900                       | 65,900                      |                              |
| <b>TOTAL: Services &amp; Op. Exp.</b>       |                | 3,735,964 | 4,116,754                     | 4,134,884                     | 4,161,573                     | 4,435,148                     | 4,415,966                     | 4,523,153                    | 4,568,877                   |                              |
| Percent of Total Expenditures               |                | 9.08%     | 9.41%                         | 9.22%                         | 9.41%                         | 9.65%                         | 9.53%                         | 9.41%                        | 9.48%                       |                              |

| J200 Budget Comparison                                                                      |  | Object  | 2007-08<br>Audited<br>Actuals | 2008-09<br>Audited<br>Actuals | 2009-10<br>Audited<br>Actuals | 2010-11<br>Audited<br>Actuals | 2011-12<br>Audited<br>Actuals | 2012-13<br>Adopted<br>Budget | 2012-13<br>First<br>Interim | 2012-13<br>Second<br>Interim |
|---------------------------------------------------------------------------------------------|--|---------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|------------------------------|-----------------------------|------------------------------|
| DESCRIPTION                                                                                 |  |         |                               |                               |                               |                               |                               |                              |                             |                              |
| CAPITAL OUTLAY                                                                              |  |         |                               |                               |                               |                               |                               |                              |                             |                              |
| Sites & Improvement of sites                                                                |  | 6100    | 0                             | 0                             | 0                             | 5,000                         | 0                             | 0                            | 0                           | 0                            |
| Buildings & Improvement of Bldgs.                                                           |  | 6200    | 32,225                        | 0                             | 0                             | 0                             | 19,381                        | 0                            | 16,000                      | 16,000                       |
| Furniture & Equipment                                                                       |  | 6400    | 92,105                        | 50,295                        | 57,654                        | 33,040                        | 23,688                        | 75,000                       | 70,568                      | 61,758                       |
| Equipment Replacement                                                                       |  | 6500    | 5,931                         | 105,197                       | 7,730                         | 0                             | 38,703                        | 39,200                       | 32,793                      | 46,227                       |
| TOTAL: Capital Outlay                                                                       |  |         | 130,261                       | 155,492                       | 65,384                        | 38,040                        | 81,772                        | 114,200                      | 119,361                     | 123,985                      |
| Percent of Total Expenditures                                                               |  |         | 0.32%                         | 0.36%                         | 0.15%                         | 0.09%                         | 0.18%                         | 0.25%                        | 0.25%                       | 0.26%                        |
| OTHER OUTGO                                                                                 |  |         |                               |                               |                               |                               |                               |                              |                             |                              |
| Special Ed. Excess Costs                                                                    |  | 7142    | 0                             | 0                             | 0                             | 0                             | 0                             | 0                            | 0                           | 0                            |
| State Special Schools-blind/deaf                                                            |  | 7130    | 0                             | 0                             | 0                             | 0                             | 0                             | 0                            | 0                           | 0                            |
| Transfer to MCOE - ROP                                                                      |  | 7222    | 0                             | 0                             | 26,496                        | 0                             | 0                             | 0                            | 0                           | 0                            |
| Other Debt Service Payments - Capital Lease                                                 |  | 7439/39 |                               | 23,968                        | 24,587                        | 24,587                        | 24,587                        | 0                            | 0                           | 0                            |
| TOTAL: Other Outgo                                                                          |  |         | 0                             | 23,968                        | 51,083                        | 24,587                        | 24,587                        | 0                            | 0                           | 0                            |
| Percent of Total Expenditures                                                               |  |         | 0.00%                         | 0.05%                         | 0.11%                         | 0.06%                         | 0.05%                         | 0.00%                        | 0.00%                       | 0.00%                        |
| TOTAL: Direct Support Costs                                                                 |  | 7300    | (440,154)                     | (458,288)                     | (486,986)                     | (597,811)                     | (453,750)                     | (528,518)                    | (547,388)                   | (547,388)                    |
| Percent of Total Expenditures                                                               |  |         | -1.07%                        | -1.05%                        | -1.09%                        | -1.35%                        | -0.99%                        | -1.14%                       | -1.14%                      | -1.14%                       |
| TOTAL EXPENDITURES                                                                          |  |         | 41,157,851                    | 43,736,101                    | 44,862,887                    | 44,243,770                    | 45,942,601                    | 46,332,375                   | 48,087,672                  | 48,178,299                   |
| C Excess (Deficiency) of Revenues over Expenditures Before Other Financing Sources and Uses |  |         | 7,481,389                     | 7,735,506                     | 7,259,390                     | 9,016,138                     | 6,934,344                     | 6,563,693                    | 5,233,987                   | 5,096,448                    |

| J200 Budget Comparison<br>DESCRIPTION            | Object         | 2007-08<br>Audited<br>Actuals | 2008-09<br>Audited<br>Actuals | 2009-10<br>Audited<br>Actuals | 2010-11<br>Audited<br>Actuals | 2011-12<br>Audited<br>Actuals | 2012-13<br>Adopted<br>Budget | 2012-13<br>First<br>Interim | 2012-13<br>Second<br>Interim |
|--------------------------------------------------|----------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|------------------------------|-----------------------------|------------------------------|
| <b>DETAIL OF CERTIFICATED SALARIES</b>           |                |                               |                               |                               |                               |                               |                              |                             |                              |
| Teachers - T rack Adv / P/T Buy                  | 1110           | 28,348                        | 46,123                        | 38,215                        | 33,142                        | 21,583                        | 45,000                       | 45,000                      | 67,998                       |
| Back/Catastrophic Leave                          | 1110           | -                             | -                             | -                             | -                             | -                             | -                            | -                           | -                            |
| Teachers                                         | 1110           | 16,448,836                    | 17,192,730                    | 17,448,847                    | 17,750,928                    | 18,350,396                    | 18,596,063                   | 18,820,925                  | 18,811,096                   |
| Regular Teachers                                 | 1900/70/60     | -                             | -                             | -                             | -                             | -                             | -                            | -                           | -                            |
| Regular Teachers - Curriculum                    | 1110           | 154,370                       | 162,120                       | 157,013                       | 143,690                       | -                             | -                            | -                           | -                            |
| Develop./Stipends                                | 1110           | 7,665                         | 10,300                        | 7,758                         | 11,040                        | 16,010                        | 14,000                       | 14,000                      | 14,000                       |
| Summer School Teacher (GO 1430)                  | 1110           | 540,350                       | 578,764                       | 617,461                       | 474,631                       | 434,454                       | 482,117                      | 511,456                     | 512,210                      |
| Home Instructors (GO 1270)                       | 1120/1130      | 70,484                        | 99,903                        | 101,924                       | 107,357                       | 68,127                        | 102,100                      | 102,100                     | 102,100                      |
| Teachers - extra duty/assignment, teachers lead  | 1140           | 152,344                       | 140,228                       | 159,480                       | 179,963                       | 170,233                       | 147,840                      | 136,690                     | 140,858                      |
| Substitute Teachers - Illness                    | 1150           | 1,133                         | 3,958                         | 220                           | -                             | 1,350                         | 500                          | 500                         | 640                          |
| Substitute Teachers - School Business            | 1240/1250      | 90,268                        | 94,534                        | 82,625                        | 290,500                       | 302,669                       | 300,000                      | 307,750                     | 309,750                      |
| Testing & Counseling - Substitute Costs          | 1160           | 21,330                        | 160                           | -                             | -                             | -                             | -                            | -                           | -                            |
| 5th Periods & Brown Act & Instr. Imprv. stipends | 1170           | 1,087,684                     | 1,108,628                     | 969,581                       | 1,129,294                     | 1,279,157                     | 1,293,400                    | 1,325,355                   | 1,325,355                    |
| Other Cert. Pay - HW Pay, Supple., Wasc.         | 1210           | 286,603                       | 295,818                       | 297,293                       | 291,138                       | 297,192                       | 275,373                      | 281,782                     | 281,782                      |
| Counselor (all FN 3110)                          | 1210           | 30,658                        | 28,413                        | 24,358                        | 22,448                        | 18,604                        | 12,000                       | 12,000                      | 12,000                       |
| Librarians' Salary (all FN 2420)                 | 1230           | -                             | -                             | -                             | 7,500                         | 7,500                         | 7,500                        | 8,500                       | 8,500                        |
| 4th R. Testing extra duty                        | 1220/1260      | 680,253                       | 693,914                       | 701,335                       | 611,648                       | 651,754                       | 649,002                      | 662,347                     | 701,747                      |
| Pupil Support - for Counselors                   | 1311           | 2,699                         | 40,423                        | 16,112                        | 36,636                        | 26,513                        | 31,000                       | 31,000                      | 31,000                       |
| Principal                                        | 1311/1312      | 852,368                       | 842,624                       | 845,747                       | 867,183                       | 873,267                       | 889,343                      | 895,018                     | 895,018                      |
| Subs - Principal & AP's & Tech Support           | 1312           | 210,036                       | 189,700                       | 185,000                       | 185,000                       | 197,000                       | 205,000                      | 209,400                     | 209,400                      |
| Assistant Principal                              | 1313           | 7,868                         | 28,311                        | 18,469                        | 19,044                        | 13,934                        | 4,800                        | 4,800                       | 4,800                        |
| Superintendent                                   | 1315           | 142,623                       | 147,893                       | 148,626                       | 303,600                       | 300,600                       | 300,000                      | 306,600                     | 306,600                      |
| Supe Salary - Expenses/Vacation                  | 1317           | 128,756                       | 139,735                       | 125,253                       | -                             | 130,591                       | 215,962                      | 219,529                     | 220,705                      |
| Assistant Superintendent                         | 1322           | 33,062                        | 24,622                        | 29,944                        | 39,878                        | 61,980                        | 51,000                       | 55,120                      | 55,120                       |
| Director/Sr. Director                            | 1910           | 280,016                       | 293,023                       | 162,546                       | 114,247                       | 89,640                        | 93,501                       | 93,501                      | 93,501                       |
| Other Certified Supervisors                      | 20/30/50/60/70 | 69,666                        | 49,517                        | 153,321                       | 38,469                        | 52,649                        | 53,054                       | 64,243                      | 67,043                       |
| Other Cert. - misc. AP, Athletics, Personnel     | 1970/1980      | 63,450                        | 56,518                        | 93,060                        | 165,111                       | 50,900                        | 136,400                      | 172,602                     | 172,602                      |
| Professional Expert, Retiree Incentive           | Total          | 21,390,870                    | 22,267,959                    | 22,384,188                    | 22,822,447                    | 23,416,103                    | 23,904,955                   | 24,280,218                  | 24,343,825                   |

| J200 Budget Comparison<br>DESCRIPTION                | Object          | 2007-08<br>Audited<br>Actuals | 2008-09<br>Audited<br>Actuals | 2009-10<br>Audited<br>Actuals | 2010-11<br>Audited<br>Actuals | 2011-12<br>Audited<br>Actuals | 2012-13<br>Adopted<br>Budget | 2012-13<br>First<br>Interim | 2012-13<br>Second<br>Interim |
|------------------------------------------------------|-----------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|------------------------------|-----------------------------|------------------------------|
| <b>DETAIL OF CLASSIFIED SALARIES</b>                 |                 |                               |                               |                               |                               |                               |                              |                             |                              |
| Instructional Aide - Regular/Instr Improv.           | 2110            | 10,359                        | 5,676                         | 6,025                         | 15,723                        | 16,515                        | 25,907                       | 27,957                      | 39,895                       |
| Instructional Aide - Summer (GO 1430)                | 2110            | 3,049                         | 1,679                         | 0                             | 0                             | 0                             | 0                            | 0                           | 0                            |
| Instructional Aide - Hourly                          | 2120/2170       | 1,053                         | 861                           | 0                             | 0                             | 735                           | 0                            | 0                           | 50                           |
| Health Technician (FN 3140)                          | 2210            | 82,764                        | 85,031                        | 88,575                        | 58,455                        | 58,897                        | 58,830                       | 59,131                      | 59,131                       |
| Delivery (FN 7540)                                   | 2210            | 50,163                        | 54,864                        | 55,214                        | 54,280                        | 55,479                        | 55,179                       | 55,480                      | 55,480                       |
| Maintenance (FN 8110)                                | 2210            |                               |                               |                               |                               |                               |                              |                             |                              |
| Ground (FN 8111)                                     | 2210            |                               |                               |                               |                               |                               |                              |                             |                              |
| Custodian (FN 8210)                                  | 2210            | 1,326,130                     | 1,445,518                     | 1,472,029                     | 1,485,656                     | 1,509,128                     | 1,520,415                    | 1,529,055                   | 1,530,455                    |
| Library Aide (FN 2420)                               | 2210            | 131,168                       | 129,922                       | 157,289                       | 128,007                       | 124,346                       | 130,097                      | 132,697                     | 132,697                      |
| Extra Duty/OT - Custodian & Ground                   | 2230/40/50      | 116,406                       | 112,648                       | 97,997                        | 80,175                        | 84,876                        | 67,000                       | 91,372                      | 91,372                       |
| Substitute - Custodian, Maintenance                  | 2260            | 4,987                         | 32,981                        | 40,832                        | 16,718                        | 35,875                        | 27,050                       | 27,050                      | 27,050                       |
| Substitute - Custodian - Non Illness                 | 2270            | 87,314                        | 56,931                        | 51,589                        | 7,662                         | 6,176                         | 15,900                       | 15,900                      | 15,900                       |
| Other Pay                                            | 210/2280/2290   | 0                             | 147                           | 50                            | 1,674                         | 135                           | 1,900                        | 200                         | 200                          |
| Assistant Superintendent                             | 2312            | 142,623                       | 148,893                       | 179,345                       | 159,800                       | 163,300                       | 163,000                      | 166,560                     | 166,560                      |
| Supervisor (Network Manager)                         | 2313            | 97,134                        | 101,535                       | 103,568                       | 110,264                       | 51,814                        | 0                            | 0                           | 0                            |
| Chief Financial Officer                              | 2315            | 142,623                       | 147,893                       | 148,626                       | 0                             | 0                             | 0                            | 0                           | 0                            |
| Directors (Fac/Tech)                                 | 2316            | 170,933                       | 190,930                       | 181,319                       | 145,835                       | 137,403                       | 121,636                      | 124,368                     | 124,368                      |
| Classified Mgmt/Facilities Coord.                    | 2322            | 35,060                        | 57,245                        | 50,158                        | 85,666                        | 54,925                        | 55,746                       | 56,858                      | 56,858                       |
| Other Class. Support - Summer, API                   | 2322            | 0                             | 1,832                         | 1,811                         | 1,794                         | 1,807                         | 1,800                        | 1,800                       | 1,800                        |
| Board of Trustees                                    | 2322            | 5,850                         | 5,850                         | 5,950                         | 3,050                         | 2,375                         | 2,750                        | 2,750                       | 2,750                        |
| Computer (FN700/2420)                                | 2400/2490       | 334,535                       | 355,093                       | 330,219                       | 392,179                       | 407,650                       | 416,298                      | 417,257                     | 417,257                      |
| Print Shop (FN 7550) ***                             | 2400            | 140,610                       | 148,682                       | 148,932                       | 148,945                       | 148,945                       | 148,495                      | 149,095                     | 149,095                      |
| Clerical - with API money                            | 2400            | 0                             | 0                             | 0                             | 0                             | 0                             | 0                            | 0                           | 0                            |
| Clerical - incl. Cross-training                      | 2401/2402       | 2,286,746                     | 2,322,783                     | 2,382,161                     | 1,861,038                     | 1,892,656                     | 1,860,469                    | 1,873,054                   | 1,873,054                    |
| DO (FN6901,3900,7200,7150,7300,7400,7600)            | 2401            | 648,578                       | 706,815                       | 738,893                       | 612,067                       | 657,971                       | 673,562                      | 676,225                     | 676,225                      |
| Clerical - Extra Hire                                | 2430/2440       | 27,861                        | 24,121                        | 11,418                        | 11,961                        | 14,576                        | 11,880                       | 15,119                      | 15,319                       |
| Overtime - Supt. Off-Pupil Test, BO, Data Pros.      | 2450            | 59,779                        | 25,101                        | 22,999                        | 23,917                        | 28,464                        | 20,000                       | 24,745                      | 24,745                       |
| Substitute for Clerical - Illness                    | 2460            | 5,935                         | 12,579                        | 7,328                         | 3,665                         | 272                           | 0                            | 0                           | 0                            |
| Substitute for Clerical - Non Illness                | 2470            | 5,232                         | 3,103                         | 17,429                        | 5,525                         | 57                            | 57                           | 57                          | 57                           |
| Stipend - for Classified Leader                      | 2480            | 11,000                        | 10,500                        | 11,650                        | 6,500                         | 5,500                         | 11,000                       | 11,000                      | 11,000                       |
| Classified Support**** DISC, Summer, Drake Power Out | 210/3/6/2/4/3/7 | 19,851                        | 28,797                        | 31,508                        | 9,934                         | 26,380                        | 700                          | 2,447                       | 3,534                        |
| Classified Literacy Coach                            | 2910            | 14,125                        | 14,113                        | 0                             | 0                             | 0                             | 0                            | 0                           | 0                            |
| Campus Supervisor (FN 8305)                          | 2910            | 231,687                       | 257,377                       | 264,045                       | 274,554                       | 260,274                       | 261,913                      | 250,732                     | 404,145                      |
| Staff Ass. & Healthy St.(FN 8305 DD2 040)            | 2910/2960       | 175,992                       | 168,848                       | 171,991                       | 173,402                       | 155,845                       | 162,620                      | 165,156                     | 0                            |
| Textbook Inventory (FN 3910 DD2 097)                 | 2912/2040       |                               | 13,565                        | 13,568                        | 5,233                         | 7,050                         | 6,000                        | 6,000                       | 6,000                        |
| Pool Cover Handlers (DD2 092)                        | 2920            |                               |                               |                               | 80,740                        | 81,070                        | 75,000                       | 75,000                      | 75,000                       |
| Athletics - Coach (GO 1130)                          | 2910            | 300,091                       | 299,007                       | 310,620                       | 321,016                       | 318,370                       | 330,999                      | 333,451                     | 340,451                      |
| Athletics - post season (GO 1130 )                   | 2920            | 0                             | 0                             | 0                             | 0                             | 0                             | 0                            | 0                           | 0                            |
| Athletics - supervision (GO 1130)                    | 2930            | 0                             | 128                           | 100                           | 670                           | 591                           | 0                            | 0                           | 800                          |
| Athletics - O/T & substitutes (GO 1130)              | 2940/2960       | 21,077                        | 22,704                        | 14,443                        | 15,816                        | 16,074                        | 0                            | 13,080                      | 13,580                       |
| Vacation pay out - for Classified                    | 2490/2980       | 0                             | 0                             | 0                             | 0                             | 0                             | 0                            | 0                           | 0                            |
| Professional Expert, Retiree Incentive               | 2990            | 9,450                         | 28,440                        | 13,918                        | 62,745                        | 60,416                        | 57,500                       | 97,500                      | 97,500                       |
| <b>Total</b>                                         | <b>Total</b>    | <b>6,700,165</b>              | <b>7,022,192</b>              | <b>7,131,789</b>              | <b>6,364,656</b>              | <b>6,385,947</b>              | <b>6,283,703</b>             | <b>6,401,106</b>            | <b>6,412,328</b>             |

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

| J200 Budget Comparison                                                                     |           | General Fund                  |                               |                               |                               |                               |                              |                             |                    |  |  | 2012-13<br>Second<br>Interim |
|--------------------------------------------------------------------------------------------|-----------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|------------------------------|-----------------------------|--------------------|--|--|------------------------------|
| Description                                                                                |           |                               |                               |                               |                               |                               |                              |                             |                    |  |  |                              |
|                                                                                            | Object    | 2007-08<br>Audited<br>Actuals | 2008-09<br>Audited<br>Actuals | 2009-10<br>Audited<br>Actuals | 2010-11<br>Audited<br>Actuals | 2011-12<br>Audited<br>Actuals | 2012-13<br>Adopted<br>Budget | 2012-13<br>First<br>Interim |                    |  |  |                              |
| <b>A REVENUES</b>                                                                          |           |                               |                               |                               |                               |                               |                              |                             |                    |  |  |                              |
| Revenue Limit Sources                                                                      | 8010-8099 | 590,652                       | 488,408                       | 627,879                       | 666,374                       | 762,056                       | 748,465                      | 748,465                     | 749,950            |  |  |                              |
| Federal Revenues                                                                           | 8100-8299 | 751,371                       | 1,371,100                     | 1,327,004                     | 1,426,002                     | 1,177,976                     | 1,015,274                    | 1,293,117                   | 1,291,714          |  |  |                              |
| Other State Revenue                                                                        | 8300-8599 | 1,452,436                     | 1,067,733                     | 128,445                       | 94,019                        | 183,769                       | 438,112                      | 510,010                     | 520,413            |  |  |                              |
| Other Local Revenue                                                                        | 8600-8799 | 3,687,014                     | 3,522,177                     | 3,038,078                     | 3,276,884                     | 3,398,595                     | 2,030,477                    | 2,250,054                   | 2,863,892          |  |  |                              |
| <b>TOTAL REVENUES</b>                                                                      |           | <b>6,481,473</b>              | <b>6,449,418</b>              | <b>5,121,406</b>              | <b>5,463,279</b>              | <b>5,522,396</b>              | <b>4,232,328</b>             | <b>4,801,646</b>            | <b>5,425,969</b>   |  |  |                              |
| <b>B EXPENDITURES</b>                                                                      |           |                               |                               |                               |                               |                               |                              |                             |                    |  |  |                              |
| Certificated Salaries                                                                      | 1000-1999 | 2,560,378                     | 2,749,573                     | 2,691,046                     | 2,475,358                     | 2,177,041                     | 2,334,801                    | 2,473,122                   | 2,506,538          |  |  |                              |
| Classified Salaries                                                                        | 2000-2999 | 1,674,162                     | 1,731,152                     | 1,754,947                     | 1,678,665                     | 1,715,913                     | 1,766,802                    | 1,830,417                   | 1,889,054          |  |  |                              |
| Employee Benefits                                                                          | 3000-3999 | 1,344,830                     | 1,520,700                     | 1,611,596                     | 1,600,722                     | 1,595,184                     | 1,775,216                    | 1,799,532                   | 1,830,739          |  |  |                              |
| Books and Supplies                                                                         | 4000-4999 | 1,512,592                     | 1,082,535                     | 1,040,382                     | 804,610                       | 721,023                       | 358,098                      | 1,603,344                   | 1,687,510          |  |  |                              |
| Services, Other Op. Exp.                                                                   | 5000-5999 | 2,350,347                     | 2,224,873                     | 2,333,026                     | 2,468,732                     | 2,518,250                     | 2,774,760                    | 3,044,540                   | 3,437,465          |  |  |                              |
| Capital Outlay                                                                             | 6000-6999 | 327,691                       | 433,571                       | 32,677                        | 88,614                        | 146,511                       | 7,500                        | 82,330                      | 144,680            |  |  |                              |
| Other Outgoing                                                                             | 7000-7299 | 604,595                       | 2,696,667                     | 828,460                       | 862,598                       | 768,451                       | 937,053                      | 844,860                     | 849,603            |  |  |                              |
| Direct Support Costs                                                                       | 7300-7399 | 332,582                       | 357,512                       | 383,966                       | 545,197                       | 402,647                       | 472,990                      | 491,860                     | 491,860            |  |  |                              |
| <b>TOTAL EXPENDITURES</b>                                                                  |           | <b>10,707,177</b>             | <b>12,796,583</b>             | <b>10,676,100</b>             | <b>10,524,496</b>             | <b>10,045,020</b>             | <b>10,427,220</b>            | <b>12,170,005</b>           | <b>12,837,449</b>  |  |  |                              |
| <b>C Excess (Deficiency) of<br/>Revenue over Expenditure<br/>Before Other Sources/Uses</b> |           | <b>(4,225,704)</b>            | <b>(6,347,165)</b>            | <b>(5,554,694)</b>            | <b>(5,061,217)</b>            | <b>(4,522,624)</b>            | <b>(6,194,892)</b>           | <b>(7,368,359)</b>          | <b>(7,411,480)</b> |  |  |                              |
| <b>D Other Sources/Uses</b>                                                                |           |                               |                               |                               |                               |                               |                              |                             |                    |  |  |                              |
| Interfund Transfers                                                                        |           |                               |                               |                               |                               |                               |                              |                             |                    |  |  |                              |
| Transfers In - From Bond (Redhill)                                                         | 8910-8929 | -                             | 2,080,000                     | 120,000                       | -                             | -                             | -                            | -                           | -                  |  |  |                              |
| Transfers Out - Block Grant/Deferred Maintenance                                           | 7610-7629 | (250,000)                     | (200,000)                     | (200,000)                     | (200,000)                     | (200,000)                     | (200,000)                    | (200,000)                   | (200,000)          |  |  |                              |
| Contributions to Restricted Programs                                                       | 8980-8999 | 4,407,536                     | 4,210,225                     | 4,980,078                     | 5,426,190                     | 5,158,524                     | 6,394,892                    | 6,250,526                   | 6,293,647          |  |  |                              |
| Restricted Programs - District Paid                                                        |           |                               |                               |                               |                               |                               |                              |                             |                    |  |  |                              |
| <b>TOTAL OTHER SOURCES/USES</b>                                                            |           | <b>4,157,536</b>              | <b>6,090,225</b>              | <b>4,900,078</b>              | <b>5,226,190</b>              | <b>4,958,524</b>              | <b>6,194,892</b>             | <b>6,050,526</b>            | <b>6,093,647</b>   |  |  |                              |
| <b>E Net Increase (Decrease)<br/>in FUND BALANCE</b>                                       |           | <b>(68,168)</b>               | <b>(256,940)</b>              | <b>(654,616)</b>              | <b>164,973</b>                | <b>435,900</b>                | <b>0</b>                     | <b>(1,317,833)</b>          | <b>(1,317,833)</b> |  |  |                              |

| J200 Budget Comparison                                  | 2007-08          | 2008-09          | 2009-10         | 2010-11         | 2011-12          | 2012-13          | 2012-13       | 2012-13        |
|---------------------------------------------------------|------------------|------------------|-----------------|-----------------|------------------|------------------|---------------|----------------|
| DESCRIPTION                                             | Audited Actuals  | Audited Actuals  | Audited Actuals | Audited Actuals | Audited Actuals  | Adopted Budget   | First Interim | Second Interim |
| <b>F Fund Balance, Reserves</b>                         |                  |                  |                 |                 |                  |                  |               |                |
| Beginning Balance                                       | 1,696,682        | 1,628,514        | 1,371,574       | 716,958         | 881,931          | 1,317,831        | 1,317,831     | 1,317,831      |
| As of July 1-Unaudited                                  | -                | -                | -               | -               | -                | -                | -             | -              |
| Audit Adjustments                                       | 1,696,682        | 1,628,514        | 1,371,574       | 716,958         | 881,931          | 1,317,831        | 1,317,831     | 1,317,831      |
| NET BEGINNING BALANCE                                   | (68,168)         | (256,940)        | (654,616)       | 164,973         | 435,900          | -                | (1,317,833)   | (1,317,833)    |
| Fund Increase (Decrease)                                |                  |                  |                 |                 |                  |                  |               |                |
| Other Restatements (BASRC & SSP)                        |                  |                  |                 |                 |                  |                  |               |                |
| PTSA Ending Balance from 1997/98 ***                    |                  |                  |                 |                 |                  |                  |               |                |
| PTSA & Alumni carryover - 1998/99 ***                   |                  |                  |                 |                 |                  |                  |               |                |
| <b>ENDING FUND BALANCE</b>                              | <b>1,628,514</b> | <b>1,371,574</b> | <b>716,958</b>  | <b>881,931</b>  | <b>1,317,831</b> | <b>1,317,831</b> | <b>(2)</b>    | <b>(2)</b>     |
| <b>Components of District Paid Restricted Programs:</b> |                  |                  |                 |                 |                  |                  |               |                |
| 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<br>DESCRIPTION                        | Object    | 2007-08<br>Audited<br>Actuals | 2008-09<br>Audited<br>Actuals | 2009-10<br>Audited<br>Actuals | 2010-11<br>Audited<br>Actuals | 2011-12<br>Audited<br>Actuals | 2012-13<br>Adopted<br>Budget | 2012-13<br>First<br>Interim | 2012-13<br>Second<br>Interim |
|--------------------------------------------------------------|-----------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|------------------------------|-----------------------------|------------------------------|
| <b>Revenue Limit Sources</b>                                 |           |                               |                               |                               |                               |                               |                              |                             |                              |
| State Aid-Current Year                                       | 8011      | 0                             | 0                             | 0                             | 0                             | 0                             | 0                            | 0                           | 0                            |
| State Aid-Prior Year                                         | 8019      | 0                             | 0                             | 0                             | 0                             | 0                             | 0                            | 0                           | 0                            |
| Homeowners Exemption                                         | 8021      | 0                             | 0                             | 0                             | 0                             | 0                             | 0                            | 0                           | 0                            |
| Other Subventions/In-Lieu Taxes                              | 8029      | 0                             | 0                             | 0                             | 0                             | 0                             | 0                            | 0                           | 0                            |
| Secured Roll Taxes                                           | 8041      | 0                             | 0                             | 0                             | 0                             | 0                             | 0                            | 0                           | 0                            |
| Unsecured Taxes                                              | 8042      | 0                             | 0                             | 0                             | 0                             | 0                             | 0                            | 0                           | 0                            |
| Prior Year Taxes                                             | 8043      | 0                             | 0                             | 0                             | 0                             | 0                             | 0                            | 0                           | 0                            |
| Revenue Limit Transfers - Special Ed                         | 8091      | 590,652                       | 488,408                       | 627,879                       | 666,374                       | 762,056                       | 748,465                      | 748,465                     | 749,950                      |
| Property Taxes Transfers - ERAF                              | 8097      | 0                             | 0                             | 0                             | 0                             | 0                             | 0                            | 0                           | 0                            |
| <b>TOTAL: Rev. Limit Sources</b>                             |           | <b>590,652</b>                | <b>488,408</b>                | <b>627,879</b>                | <b>666,374</b>                | <b>762,056</b>                | <b>748,465</b>               | <b>748,465</b>              | <b>749,950</b>               |
| Percent of Total Income                                      |           | 9.11%                         | 7.57%                         | 12.26%                        | 12.20%                        | 13.80%                        | 17.68%                       | 15.59%                      | 13.82%                       |
| <b>Federal Revenues</b>                                      |           |                               |                               |                               |                               |                               |                              |                             |                              |
| Title V - Innovative Programs (RE 4110)                      | 8290      | 534                           | 5,798                         | 10,861                        | (2,044)                       | 0                             | 0                            | 0                           | 0                            |
| Special Ed. PL 94-142                                        | 8181      | 396,538                       | 404,596                       | 416,389                       | 423,284                       | 432,105                       | 432,105                      | 432,105                     | 432,799                      |
| Title I (RE 3010)                                            | 8290      | 149,560                       | 170,701                       | 183,827                       | 122,384                       | 175,052                       | 168,548                      | 256,139                     | 254,042                      |
| Title II (RE 4010/4035/4045/4047)                            | 8290      | 111,408                       | 109,380                       | 101,252                       | 74,984                        | 136,607                       | 92,820                       | 172,139                     | 172,139                      |
| Drug Free (RE 3710)                                          | 8290      | 11,791                        | 10,437                        | 10,270                        | 12                            | 0                             | 0                            | 0                           | 0                            |
| Vocational Education (RE 3550)                               | 8290/8699 | 62,545                        | 61,843                        | 52,890                        | 52,127                        | 51,174                        | 51,179                       | 66,832                      | 66,832                       |
| CSR/Immigrant Ed/LEP(RE 4135/4201/4203)                      | 8290/8287 | 18,995                        | 32,879                        | 44,461                        | 35,289                        | 17,531                        | 5,000                        | 8,595                       | 8,595                        |
| Special Education-ARRA                                       | 8181      | 0                             | 0                             | 55,044                        | 374,708                       | 170,519                       | 0                            | 0                           | 0                            |
| Fiscal Stabilization/Federal Jobs                            | 8290      | 0                             | 575,466                       | 452,010                       | 345,258                       | 194,988                       | 196,924                      | 288,609                     | 288,609                      |
| Mental Health                                                | 8287      | 0                             | 0                             | 0                             | 0                             | 0                             | 68,698                       | 68,698                      | 68,698                       |
| Sml Learning/McAuliff/Calif Health Science Educators/Testing | 8290      | 0                             | 0                             | 0                             | 0                             | 0                             | 0                            | 0                           | 0                            |
| <b>TOTAL: Federal Revenue</b>                                |           | <b>751,371</b>                | <b>1,371,100</b>              | <b>1,327,004</b>              | <b>1,426,002</b>              | <b>1,177,976</b>              | <b>1,015,274</b>             | <b>1,293,117</b>            | <b>1,291,714</b>             |
| Percent of Total Income                                      |           | 11.59%                        | 21.26%                        | 25.91%                        | 26.10%                        | 21.33%                        | 23.99%                       | 26.93%                      | 23.81%                       |

| J200 Budget Comparison<br>DESCRIPTION           | Object    | 2007-08<br>Audited<br>Actuals | 2008-09<br>Audited<br>Actuals | 2009-10<br>Audited<br>Actuals | 2010-11<br>Audited<br>Actuals | 2011-12<br>Audited<br>Actuals | 2012-13<br>Adopted<br>Budget | 2012-13<br>First<br>Interim | 2012-13<br>Second<br>Interim |
|-------------------------------------------------|-----------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|------------------------------|-----------------------------|------------------------------|
| <b>Other State Revenues</b>                     |           |                               |                               |                               |                               |                               |                              |                             |                              |
| Basic Aid Fair Share Reduction                  |           |                               |                               |                               |                               |                               | (71,908)                     | -                           | -                            |
| GATE: Gifted & Talented (RE 7140)               | 8311      | 35,036                        | 30,868                        | 0                             | 0                             | 0                             | 0                            | 0                           | 0                            |
| EIA: Economic Impact Aid (RE 7091)              | 8311      | 76,945                        | 70,553                        | 62,441                        | 25,075                        | 71,898                        | 71,908                       | 71,898                      | 82,301                       |
| Mental Health                                   | 8587      |                               |                               |                               |                               | 0                             | 347,434                      | 347,434                     | 347,434                      |
| One-time Instr Mat'l/Staff Dev RE 7186          | 8590      | 0                             | 0                             | 0                             | 0                             | 0                             | 0                            | 0                           | 0                            |
| Professional Dev Block Grant (RE 7393)          | 8590      | 236,348                       | 199,050                       | 0                             | 0                             | 0                             | 0                            | 0                           | 0                            |
| Special Education/CAHSEE                        | 8590      | 16,853                        | 0                             | 0                             | 0                             | 0                             | 0                            | 0                           | 0                            |
| Library Grant (RE 6296)(RE 6292)(RE 7395)       | 8590      | 3,145                         | 2,647                         | 0                             | 0                             | 0                             | 0                            | 0                           | 0                            |
| Safety & Violence Prev. RE 6405                 | 8590      | 99,033                        | 127,236                       | 0                             | 0                             | 0                             | 0                            | 0                           | 0                            |
| Fiscal Solvency Plan (RE 7386)                  | 8590      | 15,000                        | 0                             | 0                             | 0                             | 0                             | 0                            | 0                           | 0                            |
| Digital HS - Maintenance money - RE 7101        | 8590      | 0                             | 0                             | 0                             | 0                             | 0                             | 0                            | 0                           | 0                            |
| Ed Tech Grant (RE 7127)                         | 8590      | 0                             | 0                             | 0                             | 0                             | 0                             | 0                            | 0                           | 0                            |
| Instructional Materials(RE 7160/85/56/57)       | 8590      | 248,711                       | 255,342                       | 0                             | 0                             | 0                             | 0                            | 0                           | 0                            |
| Ca Instructional School Garden (CISG) (RE 7026) | 8590      | 605                           | 6,370                         | 0                             | 0                             | 0                             | 0                            | 0                           | 0                            |
| Instructional Mat'l, Libr, & Ed Tech (RE 7398)  | 8590      | 0                             | 0                             | 0                             | 0                             | 0                             | 0                            | 0                           | 0                            |
| SB 1882: Staff Development (RE 7315) + c/o      | 8590      | 0                             | 0                             | 0                             | 0                             | 0                             | 0                            | 0                           | 0                            |
| Tenth Grade Counseling (RE 7375/7390)           | 8590      | 29,098                        | 26,649                        | 0                             | 0                             | 0                             | 0                            | 0                           | 0                            |
| Mentor (RE 7270) & Law Enforcement (RE 6315)    | 8590      | 0                             | 0                             | 0                             | 0                             | 0                             | 0                            | 0                           | 0                            |
| PAR (RE 7271)                                   | 8590      | 23,760                        | 20,225                        | 0                             | 0                             | 0                             | 0                            | 0                           | 0                            |
| Digital High School (RE 7100)                   | 8590      | 0                             | 0                             | 0                             | 0                             | 0                             | 0                            | 0                           | 0                            |
| School Secondary Program (RE 7370)              | 8590      | 0                             | 0                             | 0                             | 0                             | 0                             | 0                            | 0                           | 0                            |
| CAHSEE Intensive Instr. & Serv (7055/7056)      | 8590      | 42,264                        | 40,643                        | 0                             | 0                             | 0                             | 0                            | 0                           | 0                            |
| Readers for the Blind (RE 7810)                 | 8590      | 0                             | 0                             | 0                             | 0                             | 0                             | 0                            | 0                           | 0                            |
| California Arts Council (RE 9767)               | 8590      | 0                             | 0                             | 0                             | 0                             | 0                             | 0                            | 0                           | 0                            |
| Supplemental School Counseling (RE 7080)        | 8590      | 285,052                       | 166,782                       | 0                             | 0                             | 0                             | 0                            | 0                           | 0                            |
| Teacher Recruit & Student Support (RE 6275)     | 8590      | 395                           | 2,209                         | 0                             | 0                             | 0                             | 0                            | 0                           | 0                            |
| Arts, Music, & PE Supply & Equipment(RE 6761)   | 8590      | 76,151                        | 0                             | 0                             | 0                             | 0                             | 0                            | 0                           | 0                            |
| Arts & Music Block Grant (RE 6760)              | 8590      | 52,761                        | 68,757                        | 0                             | 0                             | 0                             | 0                            | 0                           | 0                            |
| Discretionary Block Grant-Sites (RE 7396)       | 8590      | 71,222                        | 0                             | 0                             | 0                             | 0                             | 0                            | 0                           | 0                            |
| Discretionary Block Grant-Dist (RE 7397)        | 8590      | 23,653                        | 0                             | 0                             | 0                             | 0                             | 0                            | 0                           | 0                            |
| Career Tech Ed Equip & Supplies (RE 6377)       | 8590      | 42,418                        | 0                             | 0                             | 0                             | 0                             | 0                            | 0                           | 0                            |
| Lottery for Instr. Mat'l & SSP                  | 8560/8590 | 73,986                        | 50,402                        | 66,004                        | 68,944                        | 111,871                       | 90,678                       | 90,678                      | 90,678                       |
| <b>TOTAL: Other State Revenue</b>               |           | 1,452,436                     | 1,067,733                     | 128,445                       | 94,019                        | 183,769                       | 438,112                      | 510,010                     | 520,413                      |
| Percent of Total Income                         |           | 22.41%                        | 16.56%                        | 2.51%                         | 1.72%                         | 3.33%                         | 10.35%                       | 10.62%                      | 9.59%                        |

| J200 Budget Comparison                         |  |           |                               |                               |                               |                               |                               |                              |                             |                              |
|------------------------------------------------|--|-----------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|------------------------------|-----------------------------|------------------------------|
| DESCRIPTION                                    |  |           |                               |                               |                               |                               |                               |                              |                             |                              |
| Other Local Revenues                           |  | Object    | 2007-08<br>Audited<br>Actuals | 2008-09<br>Audited<br>Actuals | 2009-10<br>Audited<br>Actuals | 2010-11<br>Audited<br>Actuals | 2011-12<br>Audited<br>Actuals | 2012-13<br>Adopted<br>Budget | 2012-13<br>First<br>Interim | 2012-13<br>Second<br>Interim |
| Site Institute @ Drake (RE 9763)               |  | 8699      | 0                             | 0                             | 0                             | 0                             | 0                             | 0                            | 0                           | 0                            |
| Interest Income (categorical moneys)           |  | 8660      | 16,637                        | 0                             | 0                             | 0                             | 0                             | 0                            | 0                           | 0                            |
| ROP                                            |  | 8677      | 298,371                       | 154,322                       | 0                             | 0                             | 0                             | 0                            | 0                           | 0                            |
| PTSA (RE 9020)                                 |  | 8699      | 548,016                       | 481,088                       | 575,702                       | 756,277                       | 392,487                       | 0                            | 110,588                     | 208,390                      |
| Ed Tech K-12 Voucher (Microsoft) (RE9150/55)   |  | 8699      | 85,419                        | 21,726                        | 0                             | 0                             | 15,214                        | 0                            | 0                           | 0                            |
| Drake Virtual Tour (RE 9760)                   |  | 8699      | 0                             | 0                             | 0                             | 0                             | 0                             | 0                            | 0                           | 0                            |
| Global Studies (RE 9765)                       |  | 8699      | 0                             | 0                             | 0                             | 0                             | 20,401                        | 0                            | 43,110                      | 281,200                      |
| Alicia Lee Memorial Fund (RE 9760)             |  | 8699      | 0                             | 0                             | 11,148                        | 7,413                         | 100                           | 0                            | 0                           | 0                            |
| Tam Music (RE 9769) & Nat'l Semicond (RE 9770) |  | 8699      | 0                             | 78,694                        | 0                             | 0                             | 0                             | 0                            | 0                           | 71,330                       |
| Student Activities (RE 9772)                   |  | 8699      | 178,479                       | 177,096                       | 230,084                       | 278,077                       | 290,420                       | 0                            | 22,990                      | 62,624                       |
| Buck Institute - Tam Academy (RE 9773)         |  | 8699      | 20,106                        | 22,302                        | 20,563                        | 10,500                        | 11,605                        | 0                            | 6,325                       | 15,444                       |
| Marin Cty Storm Prevention Grant (RE 9768)     |  | 8699      | 1,691                         | 3,449                         | 0                             | 0                             | 0                             | 0                            | 0                           | 0                            |
| Foundations (RE 9030)                          |  | 8699      | 169,408                       | 182,549                       | 128,806                       | 164,787                       | 511,461                       | 0                            | 13,347                      | 144,768                      |
| Special Ed fr. SELPA (RE 6500)                 |  | 8792/8699 | 2,033,701                     | 2,093,483                     | 2,066,300                     | 2,049,392                     | 2,018,552                     | 2,030,477                    | 2,030,477                   | 2,044,656                    |
| Other misc. grants/donations/modernization     |  | 8792/8699 | 335,186                       | 307,468                       | 5,475                         | 10,438                        | 138,355                       | -                            | 23,217                      | 35,480                       |
| TOTAL: Other Local Revenue                     |  |           | 3,687,014                     | 3,522,177                     | 3,038,078                     | 3,276,884                     | 3,398,595                     | 2,030,477                    | 2,250,054                   | 2,863,892                    |
| Percent of Total Income                        |  |           | 56.89%                        | 54.61%                        | 59.32%                        | 59.98%                        | 61.54%                        | 47.98%                       | 46.86%                      | 52.78%                       |
| TOTAL REVENUES                                 |  |           | 6,481,473                     | 6,449,418                     | 5,121,406                     | 5,463,279                     | 5,522,396                     | 4,232,328                    | 4,801,646                   | 5,425,969                    |

| J200 Budget Comparison                |           | 2007-08          | 2008-09          | 2009-10          | 2010-11          | 2011-12          | 2012-13          | 2012-13          | 2012-13          |
|---------------------------------------|-----------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| DESCRIPTION                           |           | Audited Actuals  | Audited Actuals  | Audited Actuals  | Audited Actuals  | Audited Actuals  | Adopted Budget   | First Interim    | Second Interim   |
| <b>EXPENDITURES</b>                   |           |                  |                  |                  |                  |                  |                  |                  |                  |
| <b>CERTIFICATED SALARIES</b>          |           |                  |                  |                  |                  |                  |                  |                  |                  |
| Certificated Pupil Support Salaries   | 1100-1199 | 2,026,879        | 2,161,294        | 1,969,711        | 1,815,353        | 1,688,348        | 1,653,974        | 1,688,775        | 1,708,691        |
| Supervisors & Administrators Salaries | 1200-1299 | 533,499          | 588,279          | 721,335          | 660,005          | 488,693          | 680,827          | 784,347          | 797,847          |
| Other Certificated Salaries           | 1300-1399 | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                |
|                                       | 1900-1999 | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                |
| <b>TOTAL: Certificated Salaries</b>   |           | <b>2,560,378</b> | <b>2,749,573</b> | <b>2,691,046</b> | <b>2,475,358</b> | <b>2,177,041</b> | <b>2,334,801</b> | <b>2,473,122</b> | <b>2,506,538</b> |
| Percent of Total Expenditures         |           | 23.91%           | 21.49%           | 25.21%           | 23.52%           | 21.67%           | 22.39%           | 20.32%           | 19.53%           |
| <b>CLASSIFIED SALARIES</b>            |           |                  |                  |                  |                  |                  |                  |                  |                  |
| Instructional Aides                   | 2100-2199 | 707,540          | 715,918          | 737,215          | 719,071          | 764,733          | 856,111          | 891,711          | 940,248          |
| Classified Support Salaries           | 2200-2299 | 551,643          | 591,284          | 591,175          | 591,787          | 600,701          | 601,777          | 614,624          | 615,624          |
| Classified Administrators' Salaries   | 2300-2399 | 129,576          | 135,451          | 150,006          | 131,539          | 133,304          | 135,294          | 137,994          | 137,994          |
| Clerical and Office Salaries          | 2400-2499 | 191,450          | 201,287          | 190,516          | 154,791          | 153,640          | 156,620          | 155,100          | 155,100          |
| Other Classified Salaries             | 2900-2999 | 93,953           | 87,212           | 86,035           | 81,477           | 63,535           | 17,000           | 30,988           | 40,088           |
| <b>TOTAL: Classified Salaries</b>     |           | <b>1,674,162</b> | <b>1,731,152</b> | <b>1,754,947</b> | <b>1,678,665</b> | <b>1,715,913</b> | <b>1,766,802</b> | <b>1,830,417</b> | <b>1,889,054</b> |
| Percent of Total Expenditures         |           | 15.64%           | 13.53%           | 16.44%           | 15.95%           | 17.08%           | 16.94%           | 15.04%           | 14.72%           |
| <b>EMPLOYEE BENEFITS</b>              |           |                  |                  |                  |                  |                  |                  |                  |                  |
| STRS - Certificated Positions         | 3101      | 207,279          | 224,086          | 219,321          | 201,668          | 172,699          | 192,063          | 194,049          | 196,394          |
| STRS - Classified Positions           | 3102      | 13,772           | 5,603            | 281              | 155              | -                | -                | 5,265            | 5,265            |
| PERS - Certificated Positions         | 3201      | 935              | 11               | -                | -                | -                | -                | 47               | 47               |
| PERS - Classified Positions           | 3202      | 254,963          | 268,405          | 289,379          | 295,586          | 308,033          | 329,114          | 338,716          | 344,777          |
| OASDI - Certificated                  | 3301      | 631              | 445              | 482              | 195              | 3,154            | -                | 184              | 494              |
| OASDI - Classified                    | 3302      | 95,567           | 102,800          | 105,915          | 103,917          | 103,965          | 107,799          | 111,879          | 115,536          |
| Medicare - Certificated               | 3311      | 36,680           | 39,501           | 38,717           | 35,389           | 31,461           | 33,835           | 35,840           | 36,325           |
| Medicare - Classified                 | 3312      | 24,080           | 25,033           | 25,330           | 24,353           | 24,853           | 25,628           | 26,551           | 27,415           |
| Health & Welfare - Certificated       | 3401      | 254,147          | 291,398          | 323,040          | 294,413          | 298,090          | 357,671          | 345,302          | 345,302          |
| Health & Welfare - Classified         | 3402      | 358,922          | 379,616          | 427,841          | 461,821          | 447,050          | 511,002          | 517,254          | 530,297          |
| SUI - Certificated                    | 3501      | 1,297            | 8,249            | 8,121            | 20,764           | 35,084           | 25,688           | 27,234           | 27,602           |
| SUI - Classified                      | 3502      | 868              | 5,202            | 5,286            | 12,140           | 27,607           | 19,487           | 20,146           | 20,794           |
| Workers' Comp. - Certificated         | 3601      | 57,806           | 55,376           | 45,899           | 33,102           | 24,034           | 35,265           | 37,339           | 37,848           |
| Workers' Comp. - Classified           | 3602      | 37,883           | 34,851           | 29,847           | 22,394           | 18,889           | 26,656           | 27,650           | 28,541           |
| Retiree Benefits-Certificated         | 3701/3751 | -                | 36,450           | 45,708           | 45,138           | 42,383           | 46,665           | 47,075           | 47,101           |
| Retiree Benefits-Classified           | 3702/3752 | -                | 43,674           | 46,429           | 49,687           | 57,882           | 64,343           | 65,001           | 67,001           |
| Car Allowance - Certificated          | 3921      | -                | -                | -                | -                | -                | -                | -                | -                |
| Car Allowance - Classified            | 3922      | -                | -                | -                | -                | -                | -                | -                | -                |
| <b>TOTAL: Employee Benefits</b>       |           | <b>1,344,830</b> | <b>1,520,700</b> | <b>1,611,596</b> | <b>1,600,722</b> | <b>1,595,184</b> | <b>1,775,216</b> | <b>1,799,532</b> | <b>1,830,739</b> |
| Percent of Total Expenditures         |           | 12.56%           | 11.88%           | 15.10%           | 15.21%           | 15.88%           | 17.02%           | 14.79%           | 14.26%           |
| <b>TOTAL: SALARIES AND BENEFITS</b>   |           | <b>5,579,370</b> | <b>6,001,425</b> | <b>6,057,589</b> | <b>5,754,745</b> | <b>5,488,138</b> | <b>5,876,819</b> | <b>6,103,071</b> | <b>6,226,331</b> |
| Percent of Total Expenditures         |           | 52.11%           | 46.90%           | 56.74%           | 54.68%           | 54.64%           | 56.36%           | 50.15%           | 48.50%           |

| J200 Budget Comparison<br>DESCRIPTION     | Object        | 2007-08<br>Audited<br>Actuals | 2008-09<br>Audited<br>Actuals | 2009-10<br>Audited<br>Actuals | 2010-11<br>Audited<br>Actuals | 2011-12<br>Audited<br>Actuals | 2012-13<br>Adopted<br>Budget | 2012-13<br>First<br>Interim | 2012-13<br>Second<br>Interim |
|-------------------------------------------|---------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|------------------------------|-----------------------------|------------------------------|
| <b>EXPENDITURES (Cont.)</b>               |               |                               |                               |                               |                               |                               |                              |                             |                              |
| <b>BOOKS AND SUPPLIES</b>                 |               |                               |                               |                               |                               |                               |                              |                             |                              |
| Textbooks                                 | 4100          | 463,296                       | 258,181                       | 298,013                       | 7,071                         | 24,504                        | 90,678                       | 88,978                      | 89,578                       |
| Books & Reference Materials               | 4200          | 54,514                        | 55,224                        | 36,192                        | 40,824                        | 39,732                        | 13,408                       | 19,090                      | 37,443                       |
| Instructional Material & Supplies         | 4300          | 346,056                       | 331,619                       | 233,489                       | 267,294                       | 298,730                       | 174,762                      | 388,865                     | 478,607                      |
| Gas, Oil & Diesel                         | 4301          | 20,616                        | 17,533                        | 16,574                        | 20,620                        | 23,418                        | 28,000                       | 28,500                      | 28,500                       |
| Office Supplies                           | 4303          | 5,164                         | 3,147                         | 1,855                         | 1,490                         | 1,035                         | 2,500                        | 2,500                       | 2,500                        |
| Periodicals & Magazine                    | 4305          | 1,355                         | 1,081                         | 1,098                         | 1,420                         | 1,355                         | 1,200                        | 1,515                       | 1,515                        |
| Software                                  | 4307          | 96,274                        | 42,736                        | 32,316                        | 38,434                        | 10,959                        | 1,200                        | 1,318                       | 259                          |
| Classroom Supplies - In-lieu Fees         | 4310          | 58                            | 0                             | 0                             | 139                           | 0                             | 0                            | 0                           | 0                            |
| Computer Supplies                         | 4312          | 56,723                        | 18,158                        | 30,589                        | 30,154                        | 72,326                        | 5,500                        | 8,989                       | 17,508                       |
| Transportation Tickets & Vehicle supplies | 4314/4316     | 2,339                         | 6,641                         | 11,216                        | 7,892                         | 4,829                         | 8,500                        | 8,000                       | 8,250                        |
| Carryover                                 | 4330          | 431                           | 5,000                         | 0                             | 0                             | 0                             | 0                            | 993,125                     | 861,448                      |
| Non Capitalized Furniture & Equip.        | 4400          | 465,766                       | 343,215                       | 379,040                       | 389,272                       | 244,135                       | 32,350                       | 62,464                      | 161,902                      |
| <b>TOTAL: Books &amp; Supplies</b>        |               | 1,512,592                     | 1,082,535                     | 1,040,382                     | 804,610                       | 721,023                       | 358,098                      | 1,603,344                   | 1,687,510                    |
| Percent of Total Expenditures             |               | 14.13%                        | 8.46%                         | 9.74%                         | 7.65%                         | 7.18%                         | 3.43%                        | 13.17%                      | 13.15%                       |
| <b>SERVICES &amp; OTHER OPERATING</b>     |               |                               |                               |                               |                               |                               |                              |                             |                              |
| Travel, Conference, In-Service            | 5200          | 135,519                       | 88,349                        | 65,200                        | 89,831                        | 148,049                       | 109,185                      | 100,759                     | 104,977                      |
| Dues and Memberships                      | 5300          | 1,750                         | 700                           | 603                           | 975                           | 1,846                         | 950                          | 1,081                       | 1,364                        |
| Insurance                                 | 5400          | 1,333                         | 320                           | 0                             | 0                             | 0                             | 0                            | 0                           | 0                            |
| Pest Control                              | 5525          | 10,236                        | 8,092                         | 6,526                         | 10,444                        | 10,061                        | 12,000                       | 12,000                      | 12,000                       |
| Rents, Leases, Repairs                    | 5600          | 463,347                       | 472,155                       | 514,210                       | 365,836                       | 302,780                       | 480,000                      | 500,341                     | 516,151                      |
| Direct Costs, Interfund/program           | 5700          | 53,390                        | 47,422                        | 19,401                        | 6,428                         | 7,386                         | 0                            | 770                         | 804                          |
| Prof. Service & Outside Printing          | 5800          | 26,237                        | 87,522                        | 10,390                        | 17,857                        | 11,989                        | 10,350                       | 66,491                      | 17,730                       |
| Field Trips                               | 5815          |                               |                               |                               |                               |                               |                              |                             | 363,953                      |
| Judgements                                | 5825          | 55,572                        | 71,400                        | 36,641                        | 105,300                       | 109,037                       | 150,000                      | 150,000                     | 150,000                      |
| Legal Service                             | 5829          | 17,830                        | 14,385                        | 19,203                        | 56,026                        | 113,630                       | 100,000                      | 95,300                      | 74,300                       |
| Consultant Contracts / MPTA               | 5837/39/49    | 517,619                       | 473,732                       | 460,572                       | 518,080                       | 542,516                       | 122,800                      | 400,950                     | 506,459                      |
| NPS: Tuition, 1/1 aides, interpreters     | 5833/34/35/40 | 1,055,917                     | 955,294                       | 1,190,722                     | 1,284,369                     | 1,268,702                     | 1,787,955                    | 1,712,693                   | 1,685,353                    |
| Postage and Telephone                     | 5960 & 5970   | 11,597                        | 5,502                         | 9,558                         | 13,586                        | 2,254                         | 1,520                        | 4,155                       | 4,374                        |
| <b>TOTAL: Services &amp; Op. Exp.</b>     |               | 2,350,347                     | 2,224,873                     | 2,333,026                     | 2,468,732                     | 2,518,250                     | 2,774,760                    | 3,044,540                   | 3,437,465                    |
| Percent of Total Expenditures             |               | 21.95%                        | 17.39%                        | 21.85%                        | 23.46%                        | 25.07%                        | 26.61%                       | 25.02%                      | 26.78%                       |

| J200 Budget Comparison<br>DESCRIPTION                                                              | Object | 2007-08<br>Audited<br>Actuals | 2008-09<br>Audited<br>Actuals | 2009-10<br>Audited<br>Actuals | 2010-11<br>Audited<br>Actuals | 2011-12<br>Audited<br>Actuals | 2012-13<br>Adopted<br>Budget | 2012-13<br>First<br>Interim | 2012-13<br>Second<br>Interim |
|----------------------------------------------------------------------------------------------------|--------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|------------------------------|-----------------------------|------------------------------|
| <b>EXPENDITURES (Cont.)</b>                                                                        |        |                               |                               |                               |                               |                               |                              |                             |                              |
| <b>CAPITAL OUTLAY</b>                                                                              |        |                               |                               |                               |                               |                               |                              |                             |                              |
| Sites & Improvement of sites                                                                       | 6100   | 0                             | 8,000                         | 0                             | 0                             | 0                             | 0                            | 53,071                      | 52,679                       |
| Buildings & Improvement of Bldgs.                                                                  | 6200   | 276,039                       | 318,055                       | 0                             | 0                             | 985                           | 0                            | 15,434                      | 33,176                       |
| Furniture & Equipment                                                                              | 6400   | 51,652                        | 107,516                       | 32,677                        | 88,614                        | 145,526                       | 7,500                        | 13,825                      | 58,825                       |
| Equipment Replacement                                                                              | 6500   | 0                             | 0                             | 0                             | 0                             | 0                             | 0                            | 0                           | 0                            |
| <b>TOTAL: Capital Outlay</b>                                                                       |        | 327,691                       | 433,571                       | 32,677                        | 88,614                        | 146,511                       | 7,500                        | 82,330                      | 144,680                      |
| Percent of Total Expenditures                                                                      |        | 3.06%                         | 3.39%                         | 0.31%                         | 0.84%                         | 1.46%                         | 0.07%                        | 0.68%                       | 1.13%                        |
| <b>OTHER OUTGO</b>                                                                                 |        |                               |                               |                               |                               |                               |                              |                             |                              |
| State Special Schools                                                                              | 7130   |                               |                               | 10,194                        | 5,471                         | (2,181)                       | 6,000                        | 6,000                       | 6,000                        |
| Special Ed. Excess Costs                                                                           | 7142   | 437,300                       | 404,391                       | 378,848                       | 380,387                       | 416,700                       | 496,248                      | 427,550                     | 432,293                      |
| Payment to MPTA                                                                                    | 7143   | 160,089                       | 191,566                       | 305,383                       | 454,160                       | 347,471                       | 434,805                      | 407,715                     | 407,715                      |
| Payment to JPA (Redhill)                                                                           | 7299   |                               | 2,080,000                     | 120,000                       | 0                             | 0                             | 0                            | 0                           | 0                            |
| Pass Thru Revenue                                                                                  | 7211   | 7,206                         | 20,710                        | 14,035                        | 22,580                        | 6,461                         | 0                            | 3,595                       | 3,595                        |
| <b>TOTAL: Other Outgo</b>                                                                          |        | 604,595                       | 2,696,667                     | 828,460                       | 862,598                       | 768,451                       | 937,053                      | 844,860                     | 849,603                      |
| Percent of Total Expenditures                                                                      |        | 5.65%                         | 21.07%                        | 7.76%                         | 8.20%                         | 7.65%                         | 8.99%                        | 6.94%                       | 6.62%                        |
| <b>TOTAL: Direct Support Costs</b>                                                                 | 7300   | 332,581                       | 357,512                       | 383,966                       | 545,197                       | 402,647                       | 472,990                      | 491,860                     | 491,860                      |
| Percent of Total Expenditures                                                                      |        | 3.11%                         | 2.79%                         | 3.60%                         | 5.18%                         | 4.01%                         | 4.54%                        | 4.04%                       | 3.83%                        |
| <b>TOTAL EXPENDITURES</b>                                                                          |        | 10,707,176                    | 12,796,583                    | 10,676,100                    | 10,524,496                    | 10,045,020                    | 10,427,220                   | 12,170,005                  | 12,837,449                   |
| <b>C Excess (Deficiency) of Revenues over Expenditures Before Other Financing Sources and Uses</b> |        | (4,225,703)                   | (6,347,165)                   | (5,554,694)                   | (5,061,217)                   | (4,522,624)                   | (6,194,892)                  | (7,368,359)                 | (7,411,480)                  |

| J200 Budget Comparison<br>DESCRIPTION   | Object              | 2007-08<br>Audited<br>Actuals | 2008-09<br>Audited<br>Actuals | 2009-10<br>Audited<br>Actuals | 2010-11<br>Audited<br>Actuals | 2011-12<br>Audited<br>Actuals | 2012-13<br>Adopted<br>Budget | 2012-13<br>First<br>Interim | 2012-13<br>Second<br>Interim |
|-----------------------------------------|---------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|------------------------------|-----------------------------|------------------------------|
| <b>DETAIL OF CERTIFICATED SALARIES</b>  |                     |                               |                               |                               |                               |                               |                              |                             |                              |
| Regular Teachers - track advancement    | 1100                |                               |                               |                               |                               |                               |                              |                             |                              |
| Regular Teachers                        | 1110                | 1,783,501                     | 1,894,518                     | 1,703,061                     | 1,636,417                     | 1,488,469                     | 1,507,216                    | 1,495,753                   | 1,492,804                    |
| Counselors                              | 1210                | 0                             | 0                             | 0                             | 0                             | 14,880                        | 0                            | 0                           | 1,480                        |
| Certificated - Other Pay                | 1170/1322/1930/1966 | 3,045                         | 0                             |                               |                               |                               |                              |                             |                              |
| Director                                | 1317                | 122,841                       | 128,365                       | 130,913                       | 130,596                       | 134,058                       | 133,758                      | 136,662                     | 136,662                      |
| Teachers - extra duty                   | 1130                | 88,354                        | 131,037                       | 109,862                       | 39,081                        | 52,247                        | 5,000                        | 35,220                      | 47,605                       |
| Subs - illness & hourly                 | 1120/1140/1950      | 140                           | 1,129                         | 875                           | 7,148                         | 5,974                         | 4,000                        | 4,900                       | 9,900                        |
| Substitute Teachers - School Business   | 1150                | 11,998                        | 5,165                         | 25,000                        | 670                           | 12,720                        | 4,000                        | 6,240                       | 10,240                       |
| Substitute Teachers - Teacher support   | 1250                | 2,885                         | 4,762                         | 3,645                         | 6,525                         | 4,120                         | 8,000                        | 7,000                       | 7,000                        |
| Certificated Stipend                    | 1160                | 17,000                        | 1,080                         | 0                             | 1,441                         | 0                             | 0                            | 10,000                      | 10,000                       |
| ESL & Site Institute stipends           | 1160                | 0                             | 0                             | 0                             | 0                             | 0                             | 0                            | 0                           | 0                            |
| Special Ed Home Instructors             | 1200                | 4,559                         | 4,825                         | 920                           | 7,680                         | 6,980                         | 4,000                        | 4,000                       | 4,000                        |
| Psychologists/Counselors                | 1210                | 485,515                       | 535,785                       | 635,147                       | 585,884                       | 358,536                       | 617,787                      | 620,319                     | 620,319                      |
| Special Ed stipend & other              | 1230                | 7,540                         | 4,099                         | 1,554                         | 5,214                         | 10,918                        | 10,040                       | 14,530                      | 14,530                       |
| Pupil Support - extra service & stipend | 1240/60/70          | 33,000                        | 38,808                        | 80,069                        | 54,702                        | 108,139                       | 41,000                       | 138,498                     | 151,998                      |
| Total                                   |                     | 2,560,378                     | 2,749,573                     | 2,691,046                     | 2,475,358                     | 2,177,041                     | 2,334,801                    | 2,473,122                   | 2,506,538                    |

| J200 Budget Comparison                                      |               | 2007-08          | 2008-09          | 2009-10          | 2010-11          | 2011-12          | 2012-13          | 2012-13          | 2012-13          |
|-------------------------------------------------------------|---------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| DESCRIPTION                                                 |               | Audited Actuals  | Audited Actuals  | Audited Actuals  | Audited Actuals  | Audited Actuals  | Adopted Budget   | First Interim    | Second Interim   |
| <b>DETAIL OF CLASSIFIED SALARIES</b>                        |               |                  |                  |                  |                  |                  |                  |                  |                  |
| Instructional Aide                                          | 2110          | 693,106          | 686,528          | 714,938          | 684,366          | 741,853          | 833,061          | 863,797          | 909,372          |
| Instructional Aide-Hrly, Sub, Extra Duty                    | 2120-2170     | 14,434           | 29,390           | 22,277           | 34,705           | 22,880           | 23,050           | 27,914           | 30,876           |
| Classified Support                                          | 2220-2270     | 35,984           | 20,740           | 12,581           | 1,742            | 3,485            | 6,200            | 11,491           | 12,491           |
| Maintenance (FN 8110)                                       | 2210          | 331,005          | 347,733          | 356,862          | 361,728          | 366,251          | 362,209          | 369,765          | 369,765          |
| Ground (FN 8111)                                            | 2210          | 184,674          | 222,811          | 221,732          | 228,317          | 230,965          | 233,368          | 233,368          | 233,368          |
| Director                                                    | 2316          | 129,576          | 135,451          | 150,006          | 131,539          | 133,304          | 135,294          | 137,994          | 137,994          |
| Clerical                                                    | 2400          | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                |
| Clerical - Voc Ed (RE 3550)                                 | 2240          | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                |
| Clerical                                                    | 2401          | 188,371          | 196,272          | 186,167          | 147,141          | 152,594          | 151,620          | 153,348          | 153,348          |
| Clerical - Readers for The Blind (RE 7810)                  | 2440          | 1,500            | 350              | 0                | 0                | 0                | 200              | 200              | 200              |
| BASRC, Subs, Extra Duty, Overtime                           | 2470/80/30/50 | 1,579            | 4,665            | 4,349            | 7,650            | 1,046            | 4,800            | 1,552            | 1,552            |
| Classified Support -Other                                   | 2910          | 0                | 0                | 0                | 44,846           | 14,776           | 15,000           | 29,613           | 29,613           |
| Classified Support - Title I, Small Learning, Summer School | 2910          | 74,812           | 76,445           | 78,541           | 31,053           | 40,590           | 0                | 0                | 0                |
| Other Classified - hourly & Extra duty                      | 2920/2930     | 4,695            | 5,291            | 5,064            | 338              | 766              | 0                | 875              | 1,475            |
| Other Class. - O/T & stipend                                | 2940/2970     | 14,446           | 5,476            | 2,430            | 5,240            | 7,403            | 2,000            | 500              | 9,000            |
| Vacation Buy out - Title I                                  | 2980          | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                |
| <b>Total</b>                                                | <b>Total</b>  | <b>1,674,162</b> | <b>1,731,152</b> | <b>1,754,947</b> | <b>1,678,665</b> | <b>1,715,913</b> | <b>1,766,802</b> | <b>1,830,417</b> | <b>1,889,054</b> |

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

| J200 Budget Comparison |                                                                                 | General Fund |                               |                               |                               |                               |                                 |                              |                             |                              |
|------------------------|---------------------------------------------------------------------------------|--------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|---------------------------------|------------------------------|-----------------------------|------------------------------|
| Description            |                                                                                 | Object       | 2007-08<br>Audited<br>Actuals | 2008-09<br>Audited<br>Actuals | 2009-10<br>Audited<br>Actuals | 2010-11<br>Audited<br>Actuals | 2011-12<br>Unaudited<br>Actuals | 2012-13<br>Adopted<br>Budget | 2012-13<br>First<br>Interim | 2012-13<br>Second<br>Interim |
| A                      | REVENUES                                                                        |              |                               |                               |                               |                               |                                 |                              |                             |                              |
|                        | Revenue Limit Sources                                                           | 8010-8099    | 39,132,594                    | 41,627,413                    | 41,934,247                    | 42,385,108                    | 42,866,202                      | 43,475,187                   | 43,688,016                  | 43,890,223                   |
|                        | Federal Revenues                                                                | 8100-8299    | 751,515                       | 1,371,100                     | 1,327,004                     | 1,426,002                     | 1,177,976                       | 1,015,274                    | 1,293,117                   | 1,291,714                    |
|                        | Other State Revenue                                                             | 8300-8599    | 2,449,904                     | 1,972,731                     | 1,621,263                     | 1,913,181                     | 1,233,562                       | 999,167                      | 1,119,910                   | 1,190,323                    |
|                        | Other Local Revenue                                                             | 8600-8799    | 12,786,700                    | 12,949,781                    | 12,361,169                    | 12,998,895                    | 13,121,601                      | 11,638,768                   | 12,022,262                  | 12,328,456                   |
|                        | TOTAL REVENUES                                                                  |              | 55,120,713                    | 57,921,025                    | 57,243,683                    | 58,723,186                    | 58,399,341                      | 57,128,396                   | 58,123,305                  | 58,700,716                   |
| B                      | EXPENDITURES                                                                    |              |                               |                               |                               |                               |                                 |                              |                             |                              |
|                        | Certificated Salaries                                                           | 1000-1999    | 23,951,248                    | 25,017,532                    | 25,075,234                    | 25,297,805                    | 25,593,144                      | 26,239,756                   | 26,753,340                  | 26,850,363                   |
|                        | Classified Salaries                                                             | 2000-2999    | 8,374,327                     | 8,753,344                     | 8,886,736                     | 8,043,321                     | 8,101,860                       | 8,050,505                    | 8,231,523                   | 8,301,382                    |
|                        | Employee Benefits                                                               | 3000-3999    | 9,510,085                     | 10,516,075                    | 11,096,820                    | 11,317,047                    | 11,795,696                      | 12,214,356                   | 12,348,903                  | 12,365,641                   |
|                        | Books and Supplies                                                              | 4000-4999    | 2,988,082                     | 2,695,184                     | 3,137,703                     | 2,518,563                     | 2,573,305                       | 2,061,027                    | 4,365,195                   | 4,429,280                    |
|                        | Services, Other Op. Exp.                                                        | 5000-5999    | 6,086,311                     | 6,341,627                     | 6,467,910                     | 6,630,305                     | 6,953,398                       | 7,190,726                    | 7,567,693                   | 8,006,342                    |
|                        | Capital Outlay                                                                  | 6000-6999    | 457,952                       | 589,063                       | 98,061                        | 126,654                       | 228,283                         | 121,700                      | 201,691                     | 268,665                      |
|                        | Other Outgoing                                                                  | 7000-7299    | 604,595                       | 2,720,635                     | 879,543                       | 887,185                       | 793,038                         | 937,053                      | 844,860                     | 849,603                      |
|                        | Direct Support Costs                                                            | 7300-7399    | (107,572)                     | (100,776)                     | (103,020)                     | (52,614)                      | (51,103)                        | (55,528)                     | (55,528)                    | (55,528)                     |
|                        | TOTAL EXPENDITURES                                                              |              | 51,865,028                    | 56,532,684                    | 55,538,987                    | 54,768,266                    | 55,987,621                      | 56,759,595                   | 60,257,677                  | 61,015,748                   |
| C                      | Excess (Deficiency) of<br>Revenue over Expenditure<br>Before Other Sources/Uses |              | 3,255,685                     | 1,388,341                     | 1,704,696                     | 3,954,921                     | 2,411,720                       | 368,801                      | (2,134,372)                 | (2,315,032)                  |
| D                      | Other Sources/Uses                                                              |              |                               |                               |                               |                               |                                 |                              |                             |                              |
|                        | Interfund Transfers                                                             |              |                               |                               |                               |                               |                                 |                              |                             |                              |
|                        | Transfers In - Comm. Ed.                                                        | 8910-8929    | 23,310                        | 18,400                        | 77,323                        | 20,400                        | 19,500                          | 20,400                       | 20,400                      | 20,400                       |
|                        | Transfers In - ETF                                                              | 8910-8929    | 0                             | 0                             | 0                             | 0                             | 0                               | 0                            | 0                           | 0                            |
|                        | Transfers In - Bond (Redhill)                                                   | 8910-8929    |                               | 2,080,000                     | 120,000                       | 0                             | 0                               | 0                            | 0                           | 0                            |
|                        | Transfers In - Self Insurance Fund                                              | 8910-8929    | 0                             | 0                             | 0                             | 0                             | 0                               | 0                            | 0                           | 0                            |
|                        | Sources-Capital Lease                                                           | 8930-8979    |                               | 91,405                        | 0                             | 0                             | 0                               | 0                            | 0                           | 0                            |
|                        | Transfers Out - Food Svs/Def Maint/Comm Ed                                      | 7610-7629    | (1,099,707)                   | (1,092,186)                   | (636,764)                     | (2,430,501)                   | (871,707)                       | (959,913)                    | (959,913)                   | (959,913)                    |
|                        | Contribution to Restricted Programs                                             | 8980-8999    | 0                             | 0                             | 0                             | 0                             | 0                               | 0                            | 0                           | 0                            |
|                        | Restricted Programs - District Paid                                             |              | 0                             | 0                             | 0                             | 0                             | 0                               | 0                            | 0                           | 0                            |
|                        | TOTAL, OTHER SOURCES/USES                                                       |              | (1,076,397)                   | 1,097,619                     | (439,441)                     | (2,410,101)                   | (852,207)                       | (939,513)                    | (939,513)                   | (939,513)                    |
| E                      | Net Increase (Decrease)<br>in FUND BALANCE                                      |              | 2,179,288                     | 2,485,960                     | 1,265,255                     | 1,544,820                     | 1,559,513                       | (570,712)                    | (3,073,885)                 | (3,254,545)                  |

| J200 Budget Comparison       |                                                                                   | Object | 2007-08<br>Audited<br>Actuals | 2008-09<br>Audited<br>Actuals | 2009-10<br>Audited<br>Actuals | 2010-11<br>Audited<br>Actuals | 2011-12<br>Unaudited<br>Actuals | 2012-13<br>Adopted<br>Budget | 2012-13<br>First<br>Interim | 2012-13<br>Second<br>Interim |
|------------------------------|-----------------------------------------------------------------------------------|--------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|---------------------------------|------------------------------|-----------------------------|------------------------------|
| DESCRIPTION                  |                                                                                   |        |                               |                               |                               |                               |                                 |                              |                             |                              |
| F                            | Fund Balance, Reserves                                                            |        |                               |                               |                               |                               |                                 |                              |                             |                              |
|                              | Beginning Balance                                                                 |        |                               |                               |                               |                               |                                 |                              |                             |                              |
|                              | As of July 1-Unaudited                                                            |        | 15,108,203                    | 17,287,491                    | 19,773,451                    | 21,038,706                    | 21,750,053                      | 23,309,566                   | 23,309,566                  | 23,309,566                   |
|                              | Audit Adjustments                                                                 |        | -                             | -                             | -                             | -                             | -                               | -                            | -                           | -                            |
|                              | NET BEGINNING BALANCE                                                             |        | 15,108,203                    | 17,287,491                    | 19,773,451                    | 21,038,706                    | 21,750,053                      | 23,309,566                   | 23,309,566                  | 23,309,566                   |
|                              | Fund Increase (Decrease)                                                          |        | 2,179,288                     | 2,485,960                     | 1,265,255                     | 1,544,820                     | 1,559,513                       | (570,712)                    | (3,073,885)                 | (3,254,545)                  |
|                              | Program Reserves (restricted for expend.)                                         |        | -                             | -                             | -                             | (833,472)                     | -                               | -                            | -                           | -                            |
|                              | Adjustment for Restatement                                                        |        |                               |                               |                               |                               |                                 |                              |                             |                              |
|                              | Restricted Program Balances                                                       |        | 0                             | 0                             | 0                             | 0                             | 0                               | 0                            | 0                           | 0                            |
|                              | PTSA Ending Balance from 1997/98                                                  |        | 0                             | 0                             |                               |                               |                                 |                              |                             |                              |
|                              | PTSA and Alumni carryover - 1998/99                                               |        | 0                             | 0                             | 0                             | 0                             | 0                               | 0                            | 0                           | 0                            |
|                              | ENDING FUND BALANCE                                                               |        | 17,287,491                    | 19,773,451                    | 21,038,706                    | 21,750,053                    | 23,309,566                      | 22,738,854                   | 20,235,681                  | 20,055,021                   |
| Components of Ending Balance |                                                                                   |        |                               |                               |                               |                               |                                 |                              |                             |                              |
|                              | Reserved Amounts                                                                  |        |                               |                               |                               |                               |                                 |                              |                             |                              |
|                              | Revolving Cash                                                                    |        | 12,600                        | 12,800                        | 12,000                        | 12,000                        | 12,000                          | 12,000                       | 12,000                      | 12,000                       |
|                              | Cash In Bank                                                                      |        | 0                             | 0                             | 0                             | 0                             | 0                               | 0                            | 0                           | 0                            |
|                              | Prepaid Expenditures                                                              |        | 0                             | 0                             | 0                             | 0                             | -                               | 0                            | 0                           | 0                            |
|                              | Designated Amounts                                                                |        |                               |                               |                               |                               |                                 |                              |                             |                              |
|                              | For economic Uncertainties<br>(Required by State 3%)                              |        | 1,588,942                     | 1,728,746                     | 1,685,273                     | 1,715,963                     | 1,705,780                       | 1,731,585                    | 1,836,528                   | 1,859,270                    |
|                              | Designation - 08/09, 09/10, 10/11 Surplus to<br>Cover Future Deficits             |        |                               |                               |                               | 2,482,127                     | 2,519,948                       | 2,519,948                    | 2,519,948                   | 2,519,948                    |
|                              | Designation- Parcel Tax Renewal                                                   |        |                               | -                             | -                             | 8,820,573                     | -                               | -                            | -                           | -                            |
|                              | Designation- Economic Uncertainty- Basic Aid<br>Summer School 2011/12 and 2012/13 |        |                               |                               |                               | 6,535,399                     | 15,608,578                      | 17,453,505                   | 15,867,205                  | 15,663,803                   |
|                              | (Ending Balance recommended by<br>FCMAT is 8 to 10% of total expenditures)        |        | 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                            |
|                              | Ending Balance                                                                    |        | 15,685,949                    | 18,031,905                    | 17,845,249                    | 0                             | 1,059,637                       | 1,021,816                    | 0                           | 0                            |

| J200 Budget Comparison                                |           | 2007-08         | 2008-09         | 2009-10         | 2010-11         | 2011-12           | 2012-13        | 2012-13       | 2012-13        |
|-------------------------------------------------------|-----------|-----------------|-----------------|-----------------|-----------------|-------------------|----------------|---------------|----------------|
| DESCRIPTION                                           |           | Audited Actuals | Audited Actuals | Audited Actuals | Audited Actuals | Unaudited Actuals | Adopted Budget | First Interim | Second Interim |
| <b>Revenue Limit Sources</b>                          |           |                 |                 |                 |                 |                   |                |               |                |
| State Aid-Current Year                                | 8011      | (426,638)       | (305,814)       | (221,661)       | (250,489)       | (254,501)         | (273,864)      | (273,864)     | (265,442)      |
| Supplemental Instruction                              | 8311      |                 |                 |                 |                 |                   |                |               |                |
| Rev Limit Deficit                                     |           |                 |                 | (927,879)       |                 |                   |                |               |                |
| Homeowners Exemption                                  | 8021      | 295,769         | 296,499         | 298,133         | 295,860         | 297,661           | 293,171        | 297,661       | 292,623        |
| Other Subventions/In-Lieu Taxes                       | 8029      | 3,867           | 0               | 0               | 0               | -4,544            | 0              | 0             | 68,213         |
| Secured Roll Taxes                                    | 8041      | 38,371,259      | 40,730,323      | 41,799,608      | 41,342,796      | 41,831,637        | 42,438,270     | 42,668,270    | 42,775,273     |
| Unsecured Taxes                                       | 8042      | 836,204         | 864,919         | 926,715         | 927,198         | 940,924           | 947,867        | 940,924       | 964,531        |
| Prior Year Taxes                                      | 8043      | 52,133          | 41,486          | 59,331          | 69,743          | 55,025            | 69,743         | 55,025        | 55,025         |
| Revenue Limit Transfers - Special Ed                  | 8091      | 0               | 0               | 0               | 0               | 0                 | 0              | 0             | 0              |
| Property Taxes Transfers - ERAF                       | 8097      | 0               | 0               | 0               | 0               | 0                 | 0              | 0             | 0              |
| <b>TOTAL: Rev. Limit Sources</b>                      |           | 39,132,594      | 41,627,413      | 41,934,247      | 42,385,108      | 42,866,202        | 43,475,187     | 43,688,016    | 43,890,223     |
| <b>Percent of Total Income</b>                        |           | 70.99%          | 72.40%          | 73.26%          | 73.51%          | 73.40%            | 76.10%         | 75.16%        | 74.77%         |
| <b>Federal Revenues</b>                               |           |                 |                 |                 |                 |                   |                |               |                |
| Title V Innovative Education (RE 4110)                | 8290      | 534             | 5,798           | 10,861          | (2,044)         | 0                 | 0              | 0             | 0              |
| Special Ed. PL 94-142                                 | 8181      | 396,538         | 404,596         | 416,389         | 423,284         | 432,105           | 432,105        | 432,105       | 432,799        |
| Title I (RE 3010)                                     | 8290      | 149,560         | 170,701         | 183,827         | 122,384         | 175,052           | 168,548        | 256,139       | 254,042        |
| Title II - Improving Teacher Quality/EETT (RE 4035)   | 8290      | 111,408         | 109,380         | 101,252         | 74,984          | 136,607           | 92,820         | 172,139       | 172,139        |
| Drug Free (RE 3710)                                   | 8290      | 11,791          | 10,437          | 10,270          | 12              | 0                 | 0              | 0             | 0              |
| Vocational Education (RE 3550)                        | 8290      | 62,545          | 61,843          | 52,890          | 52,127          | 51,174            | 51,179         | 66,832        | 66,832         |
| CSR/Immig Ed/LEP (RE4135/4201/4203)                   | 8290/8287 | 18,995          | 32,879          | 44,461          | 35,289          | 17,531            | 5,000          | 8,595         | 8,595          |
| Federal (RE 4140) SFSF (3200) Jobs (3205)             | 8290      | 0               | 575,466         | 452,010         | 345,258         | 194,988           | 196,924        | 288,609       | 288,609        |
| Mental Health                                         | 8287      |                 |                 |                 |                 |                   | 68,698         | 68,698        | 68,698         |
| Small Learning Comm. Grant/Ca Health Sciences (RE 51) | 8290      | 0               | 0               | 0               | 0               | 0                 | 0              | 0             | 0              |
| Other Federal Revenue                                 | 8290      | 144             | 0               | 55,044          | 374,708         | 170,519           | 0              | 0             | 0              |
| <b>TOTAL: Federal Revenue</b>                         |           | 751,515         | 1,371,100       | 1,327,004       | 1,426,002       | 1,177,976         | 1,015,274      | 1,293,117     | 1,291,714      |
| <b>Percent of Total Income</b>                        |           | 1.36%           | 2.38%           | 2.32%           | 2.47%           | 2.02%             | 1.78%          | 2.22%         | 2.20%          |

| J200 Budget Comparison                          | 2007-08 Audited Actuals | 2008-09 Audited Actuals | 2009-10 Audited Actuals | 2010-11 Audited Actuals | 2011-12 Unaudited Actuals | 2012-13 Adopted Budget | 2012-13 First Interim | 2012-13 Second Interim |
|-------------------------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|---------------------------|------------------------|-----------------------|------------------------|
| DESCRIPTION                                     |                         |                         |                         |                         |                           |                        |                       |                        |
| <b>Other State Revenues</b>                     |                         |                         |                         |                         |                           |                        |                       |                        |
| Basic Aid Fair Share Reduction                  |                         |                         |                         |                         | (2,410,639)               | (2,692,359)            | (2,690,190)           | (2,690,190)            |
| Adult Education Flex (RE 0214)                  |                         |                         |                         |                         | 1,520,212                 | 1,410,300              | 1,410,300             | 1,410,300              |
| Supplemental Instruction                        | 185,315                 | 135,655                 | 114,218                 | 91,030                  | 128,287                   | 89,382                 | 89,382                | 89,382                 |
| GATE: Gifted & Talented (RE 7140)               | 35,036                  | 30,868                  | 28,524                  | 24,881                  | 24,872                    | 24,872                 | 24,872                | 24,872                 |
| EIA: Economic Impact Aid (RE 7091)              | 76,945                  | 70,553                  | 62,441                  | 25,075                  | 71,898                    | 71,908                 | 71,898                | 82,301                 |
| Mental Health                                   |                         |                         |                         |                         |                           | 347,434                | 347,434               | 347,434                |
| Class Size 9 - 12                               | 334,905                 | 323,596                 | 190,768                 |                         | 309,588                   | 309,588                | 309,588               | 309,588                |
| Mandated Costs Reimburse.                       | 948                     | 0                       | 0                       | 191,761                 | 86,921                    | 0                      | 106,900               | 106,900                |
| State Lottery Revenue                           | 448,777                 | 419,851                 | 407,035                 | 432,731                 | 470,990                   | 450,524                | 450,524               | 510,534                |
| Library Grant (RE 6296/7395)                    | 3,145                   | 2,647                   | 2,501                   | 0                       | 2,501                     | 2,501                  | 2,501                 | 2,501                  |
| Special Education/CAHSEE                        | 16,853                  | 0                       | 0                       | 0                       | 0                         | 0                      | 0                     | 0                      |
| Safety & Violence Prev. (RE 6405)               | 99,033                  | 127,236                 | 93,849                  | 0                       | 123,730                   | 123,730                | 123,730               | 123,730                |
| Fiscal Solvency Plan (RE 7386)                  | 15,000                  | 0                       | 0                       | 0                       | 0                         | 0                      | 0                     | 0                      |
| One-time Instr.Mat'l/Staff Dev (RE 7186)        | 8590                    | 0                       | 0                       | 0                       | 0                         | 0                      | 0                     | 0                      |
| One-time Site Block Grant (RE 0041)             | 8590                    | 0                       | 0                       | 0                       | 0                         | 0                      | 0                     | 0                      |
| Professional Dev Block Grant (RE 7393)          | 8590                    | 236,348                 | 0                       | 187,951                 | 187,965                   | 187,965                | 187,965               | 187,965                |
| Digital HS - Maintenance - RE 7101              | 8590                    | 0                       | 0                       | 0                       | 0                         | 0                      | 0                     | 0                      |
| Ed Tech Grant (RE 7127)                         | 8590                    | 0                       | 0                       | 0                       | 0                         | 0                      | 0                     | 0                      |
| Instructional Materials (RE 7160/85/56/57)      | 8590                    | 248,711                 | 255,342                 | 214,720                 | 214,451                   | 214,451                | 214,151               | 214,151                |
| Inst'l Mat'l, Core/ One Time (RE 7180/7398)     | 8590                    | 605                     | 0                       | 0                       | 0                         | 0                      | 0                     | 0                      |
| Ca Instructional School Garden (CISG) (RE 7026) | 8590                    | 0                       | 6,370                   | 3,025                   | 0                         | 0                      | 0                     | 0                      |
| Math & Reading Professional Dev (RE 0229)       | 8590                    | 29,098                  | 26,649                  | 12,739                  | 11,023                    | 11,023                 | 11,023                | 11,023                 |
| Tenth Grade Counseling (RE 7375/7390)           | 8590                    | 14,527                  | 14,527                  | 23,614                  | 23,614                    | 23,614                 | 23,614                | 23,614                 |
| Mentor Teacher Program (RE 7270)                | 8590                    | 23,760                  | 0                       | 14,527                  | 0                         | 0                      | 0                     | 0                      |
| PAR (RE 7271)                                   | 8590                    | 0                       | 0                       | 19,097                  | 19,098                    | 19,098                 | 19,098                | 19,098                 |
| MTN / Martin Luther King/MPTA                   | 8590                    | 0                       | 0                       | 0                       | 0                         | 0                      | 0                     | 0                      |
| STAR Test/HS Exit Exam (RE 7055/0000/0217)      | 8590                    | 12,996                  | 11,369                  | 50,288                  | 61,237                    | 38,515                 | 50,499                | 50,499                 |
| School Secondary Program (RE 7370)              | 8590                    | 0                       | 0                       | 0                       | 0                         | 0                      | 0                     | 0                      |
| CAHSEE Intensive Instr. & Serv (7055/7056)      | 8590                    | 42,264                  | 0                       | 0                       | 0                         | 0                      | 0                     | 0                      |
| Readers for the Blind (RE 7810)                 | 8590                    | 0                       | 0                       | 0                       | 0                         | 0                      | 0                     | 0                      |
| California Arts Council (RE 9767)               | 8590                    | 0                       | 0                       | 0                       | 0                         | 0                      | 0                     | 0                      |
| Staff Development Buy Back (03-0015)            | 8590                    | 0                       | 0                       | 1                       | 0                         | 0                      | 0                     | 0                      |
| Supplemental School Counseling (RE 7088)        | 8590                    | 285,052                 | 0                       | 75,435                  | 221,458                   | 221,458                | 221,458               | 221,458                |
| Teacher Recruit & Student Support               | 8590                    | 395                     | 2,209                   | 0                       | 0                         | 0                      | 0                     | 0                      |
| Arts, Music, & PE Supply & Equipment            | 8590                    | 76,151                  | 0                       | 0                       | 0                         | 0                      | 0                     | 0                      |
| Arts & Music Block Grant (RE 6760)              | 8590                    | 52,761                  | 68,757                  | 54,527                  | 54,485                    | 54,485                 | 54,485                | 54,485                 |
| Discretionary Block Grant-Sites (RE 7396)       | 8590                    | 71,222                  | 0                       | 0                       | 0                         | 0                      | 0                     | 0                      |
| Discretionary Block Grant-Dist (RE 7397)        | 8590                    | 23,653                  | 0                       | 0                       | 0                         | 0                      | 0                     | 0                      |
| Career Tech Ed Equip & Supplies (RE 6377)       | 8590                    | 42,418                  | 0                       | 0                       | 0                         | 0                      | 0                     | 0                      |
| Lottery for Instr Mat'l & SSP (RE 6300)         | 8560/8590               | 73,986                  | 50,402                  | 66,004                  | 111,871                   | 90,678                 | 90,678                | 90,678                 |
| <b>TOTAL: Other State Revenue</b>               |                         | 2,449,904               | 1,546,031               | 1,621,265               | 1,233,562                 | 999,167                | 1,119,910             | 1,190,323              |
| <b>Percent of Total Income</b>                  |                         | 4.44%                   | 2.69%                   | 2.83%                   | 2.11%                     | 1.75%                  | 1.93%                 | 2.03%                  |

| J200 Budget Comparison                        | Object    | 2007-08 Audited Actuals | 2008-09 Audited Actuals | 2009-10 Audited Actuals | 2010-11 Audited Actuals | 2011-12 Unaudited Actuals | 2012-13 Adopted Budget | 2012-13 First Interim | 2012-13 Second Interim |
|-----------------------------------------------|-----------|-------------------------|-------------------------|-------------------------|-------------------------|---------------------------|------------------------|-----------------------|------------------------|
| <b>DESCRIPTION</b>                            |           |                         |                         |                         |                         |                           |                        |                       |                        |
| <b>Other Local Revenues</b>                   |           |                         |                         |                         |                         |                           |                        |                       |                        |
| Site Institute                                | 8699      | 0                       | 0                       | 0                       | 8,615,349               | 8,782,054                 | 9,085,190              | 9,105,190             | 8,734,923              |
| Parcel Tax Income                             | 8622      | 7,840,853               | 8,011,097               | 8,262,252               | 3,118                   | 687                       | 0                      | 0                     | 4,427                  |
| Other Sales                                   | 8639      | 0                       | 0                       | 150                     | 368,575                 | 396,570                   | 283,500                | 284,846               | 284,827                |
| Leases and Rentals                            | 8650      | 140,275                 | 183,682                 | 189,248                 | 98,273                  | 46,155                    | 65,000                 | 65,000                | 40,000                 |
| Interest Income (incl. categorical moneys)    | 8660      | 644,778                 | 354,404                 | 161,182                 | 112,330                 | 101,101                   | 101,101                | 101,101               | 101,101                |
| Interagency Revenues ROP (RE 6350)            | 8677      | 320,871                 | 349,592                 | 212,520                 | 0                       | 0                         | 0                      | 0                     | 0                      |
| Home to School (DD2 053) - Golden Gate        | 8689      | 0                       | 13,935                  | 0                       | 271                     | 0                         | 0                      | 0                     | 0                      |
| Home to School (DD2 053) - West Marin         | 8699      | 10,425                  | 3,123                   | 1,811                   | 756,277                 | 392,487                   | 0                      | 0                     | 0                      |
| PTSA - (RE 9020)                              | 8699      | 548,016                 | 481,088                 | 575,702                 | 0                       | 15,214                    | 0                      | 110,588               | 208,390                |
| Ed Tech K-12 Voucher (Microsoft) (RE 9150/55) | 8699      | 85,419                  | 21,726                  | 0                       | 0                       | 0                         | 0                      | 0                     | 0                      |
| Drake Virtual Grant (RE 9760)                 | 8699      | 0                       | 0                       | 0                       | 0                       | 0                         | 0                      | 0                     | 0                      |
| Parent Service Project (RE 9762)              | 8699      | 0                       | 0                       | 0                       | 0                       | 20,401                    | 0                      | 43,110                | 281,200                |
| BASRC, ETF/MTN & Martin Luther King           | 8699      | 50,232                  | 24,002                  | 14,607                  | 10,931                  | 3,716                     | 3,500                  | 3,500                 | 3,500                  |
| Student Activities (RE 9772)                  | 8699      | 178,479                 | 177,096                 | 230,084                 | 278,077                 | 290,420                   | 0                      | 22,990                | 62,624                 |
| Buck Institute - Tam Academy (RE 9773)        | 8699      | 20,106                  | 22,302                  | 20,563                  | 10,500                  | 11,605                    | 0                      | 6,325                 | 15,444                 |
| Tam Music Donation (RE 9769)                  | 8699      | 0                       | 78,694                  | 0                       | 0                       | 0                         | 0                      | 0                     | 71,330                 |
| Marin Cty Storm Prevention Gt. (RE 9768)      | 8699      | 1,691                   | 3,449                   | 0                       | 0                       | 0                         | 0                      | 0                     | 0                      |
| Foundations (RE 9030)                         | 8699      | 169,408                 | 182,549                 | 128,806                 | 164,787                 | 511,461                   | 0                      | 13,347                | 144,768                |
| Other Local Income - Athletic, Drama receipts | 8699      | 338,033                 | 421,910                 | 343,653                 | 383,251                 | 293,937                   | 70,000                 | 202,447               | 250,786                |
| Special Ed fr. SELPA                          | 8792/8699 | 2,033,701               | 2,093,483               | 2,091,180               | 2,061,629               | 2,027,994                 | 2,030,477              | 2,030,477             | 2,044,656              |
| Other Grants/Donations/Modernization/E-Rate   | 8699      | 404,413                 | 527,649                 | 129,411                 | 135,527                 | 227,799                   | 0                      | 33,341                | 80,480                 |
| <b>TOTAL: Other Local Revenue</b>             |           | 12,786,700              | 12,949,781              | 12,361,169              | 12,998,895              | 13,121,601                | 11,638,768             | 12,022,262            | 12,328,456             |
| Percent of Total Income                       |           | 23.20%                  | 22.52%                  | 21.59%                  | 22.55%                  | 22.47%                    | 20.37%                 | 20.68%                | 21.00%                 |
| <b>TOTAL REVENUES</b>                         |           | <b>55,120,713</b>       | <b>57,494,325</b>       | <b>57,243,685</b>       | <b>57,655,639</b>       | <b>58,399,341</b>         | <b>57,128,396</b>      | <b>58,123,305</b>     | <b>58,700,716</b>      |

| J200 Budget Comparison                |  | Object    | 2007-08         | 2008-09         | 2009-10         | 2010-11         | 2011-12           | 2012-13        | 2012-13       | 2012-13        |
|---------------------------------------|--|-----------|-----------------|-----------------|-----------------|-----------------|-------------------|----------------|---------------|----------------|
| DESCRIPTION                           |  |           | Audited Actuals | Audited Actuals | Audited Actuals | Audited Actuals | Unaudited Actuals | Adopted Budget | First Interim | Second Interim |
| EXPENDITURES                          |  |           |                 |                 |                 |                 |                   |                |               |                |
| CERTIFICATED SALARIES                 |  |           |                 |                 |                 |                 |                   |                |               |                |
| Certificated Pupil Support Salaries   |  | 1100-1199 | 19,540,874      | 20,486,156      | 20,583,034      | 20,806,604      | 21,051,820        | 21,341,094     | 21,626,696    | 21,666,703     |
| Supervisors & Administrators Salaries |  | 1200-1299 | 1,939,577       | 2,025,096       | 2,012,787       | 2,110,385       | 2,092,496         | 2,269,600      | 2,412,484     | 2,426,124      |
| Other Certificated Salaries           |  | 1300-1399 | 2,057,665       | 2,107,222       | 2,070,486       | 2,062,989       | 2,255,639         | 2,346,107      | 2,383,814     | 2,424,390      |
|                                       |  | 1900-1999 | 413,132         | 399,058         | 408,927         | 317,827         | 193,189           | 282,955        | 330,346       | 333,146        |
| TOTAL: Certificated Salaries          |  |           | 23,951,248      | 25,017,532      | 25,075,234      | 25,297,805      | 25,593,144        | 26,239,756     | 26,753,340    | 26,850,363     |
| Percent of Total Expenditures         |  |           | 46.18%          | 44.27%          | 45.15%          | 46.19%          | 45.71%            | 46.23%         | 44.40%        | 44.01%         |
| CLASSIFIED SALARIES                   |  |           |                 |                 |                 |                 |                   |                |               |                |
| Instructional Aides                   |  | 2100-2199 | 722,001         | 724,134         | 743,240         | 734,794         | 781,983           | 882,018        | 919,668       | 980,193        |
| Classified Support Salaries           |  | 2200-2299 | 2,350,575       | 2,509,326       | 2,554,750       | 2,424,414       | 2,475,613         | 2,478,148      | 2,525,519     | 2,527,909      |
| Classified Administrators' Salaries   |  | 2300-2399 | 723,799         | 789,629         | 820,783         | 637,938         | 544,928           | 480,226        | 490,330       | 490,330        |
| Clerical and Office Salaries          |  | 2400-2499 | 3,711,726       | 3,810,064       | 3,861,545       | 3,220,588       | 3,309,731         | 3,298,381      | 3,321,652     | 3,321,852      |
| Other Classified Salaries             |  | 2900-2999 | 866,226         | 920,191         | 906,418         | 1,025,587       | 989,605           | 911,732        | 974,354       | 981,098        |
| TOTAL: Classified Salaries            |  |           | 8,374,327       | 8,753,344       | 8,886,736       | 8,043,321       | 8,101,860         | 8,050,505      | 8,231,523     | 8,301,382      |
| Percent of Total Expenditures         |  |           | 16.15%          | 15.49%          | 16.00%          | 14.69%          | 14.47%            | 14.18%         | 13.66%        | 13.61%         |
| EMPLOYEE BENEFITS                     |  |           |                 |                 |                 |                 |                   |                |               |                |
| STRS - Certificated Positions         |  | 3101      | 1,950,508       | 2,053,998       | 2,074,135       | 2,077,698       | 2,116,036         | 2,192,821      | 2,229,573     | 2,231,051      |
| STRS - Classified Positions           |  | 3102      | 31,662          | 22,642          | 15,391          | 370             | 0                 | 0              | 5,265         | 5,265          |
| PERS - Certificated Positions         |  | 3201      | 935             | 19              | 10              | 0               | 0                 | 0              | 47            | 47             |
| PERS - Classified Positions           |  | 3202      | 1,227,282       | 1,309,928       | 1,362,509       | 1,335,383       | 1,363,732         | 1,415,163      | 1,431,056     | 1,436,807      |
| OASDI - Certificated                  |  | 3301      | 9,231           | 11,615          | 8,009           | 5,641           | 8,646             | 27             | 231           | 541            |
| OASDI - Classified                    |  | 3302      | 491,073         | 515,106         | 523,440         | 492,359         | 495,352           | 493,982        | 507,628       | 511,944        |
| Medicare - Certificated               |  | 3311      | 336,999         | 355,232         | 356,453         | 359,864         | 365,823           | 378,652        | 388,108       | 389,528        |
| Medicare - Classified                 |  | 3312      | 120,410         | 125,733         | 127,727         | 116,492         | 117,928           | 116,862        | 120,125       | 121,145        |
| Health & Welfare - Certificated       |  | 3401      | 2,747,357       | 3,057,446       | 3,373,844       | 3,604,211       | 3,775,725         | 3,936,983      | 3,977,813     | 3,965,167      |
| Health & Welfare - Classified         |  | 3402      | 1,479,757       | 1,644,162       | 1,836,722       | 1,874,870       | 1,872,926         | 1,994,580      | 1,982,968     | 1,993,393      |
| SUI - Certificated                    |  | 3501      | 12,250          | 75,058          | 75,831          | 187,236         | 412,372           | 288,972        | 295,199       | 296,285        |
| SUI - Classified                      |  | 3502      | 4,400           | 26,267          | 27,135          | 58,784          | 130,386           | 89,040         | 90,788        | 91,555         |
| Workers' Comp. - Certificated         |  | 3601      | 542,507         | 503,407         | 427,459         | 337,835         | 282,112           | 396,367        | 405,028       | 406,518        |
| Workers' Comp. - Classified           |  | 3602      | 189,513         | 176,054         | 151,390         | 107,567         | 89,280            | 121,559        | 124,611       | 125,667        |
| Retiree Benefits - Certificated       |  | 3701/51   | 215,845         | 428,378         | 520,571         | 536,222         | 504,878           | 520,839        | 520,840       | 520,840        |
| Retiree Benefits - Classified         |  | 3702/52   | 141,556         | 211,030         | 216,194         | 222,515         | 260,500           | 268,509        | 269,623       | 269,888        |
|                                       |  | 3901      | 8,800           | 0               | 0               | 0               | 0                 | 0              | 0             | 0              |
| Car Allowance - Certificated          |  | 3921      | 0               | 0               | 0               | 0               | 0                 | 0              | 0             | 0              |
| Car Allowance - Classified            |  | 3922      | 0               | 0               | 0               | 0               | 0                 | 0              | 0             | 0              |
| TOTAL: Employee Benefits              |  |           | 9,510,085       | 10,516,075      | 11,096,820      | 11,317,047      | 11,795,696        | 12,214,356     | 12,348,903    | 12,365,641     |
| Percent of Total Expenditures         |  |           | 18.34%          | 18.61%          | 19.98%          | 20.66%          | 21.07%            | 21.52%         | 20.49%        | 20.27%         |
| TOTAL: SALARIES AND BENEFITS          |  |           | 41,835,660      | 44,286,951      | 45,058,790      | 44,658,173      | 45,490,700        | 46,504,617     | 47,333,766    | 47,517,386     |
| Percent of Total Expenditures         |  |           | 80.66%          | 78.37%          | 81.13%          | 81.54%          | 81.25%            | 81.93%         | 78.55%        | 77.88%         |

| J200 Budget Comparison                    |  | Object    | 2007-08<br>Audited<br>Actuals | 2008-09<br>Audited<br>Actuals | 2009-10<br>Audited<br>Actuals | 2010-11<br>Audited<br>Actuals | 2011-12<br>Unaudited<br>Actuals | 2012-13<br>Adopted<br>Budget | 2012-13<br>First<br>Interim | 2012-13<br>Second<br>Interim |
|-------------------------------------------|--|-----------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|---------------------------------|------------------------------|-----------------------------|------------------------------|
| DESCRIPTION                               |  |           |                               |                               |                               |                               |                                 |                              |                             |                              |
| <b>EXPENDITURES (Cont.)</b>               |  |           |                               |                               |                               |                               |                                 |                              |                             |                              |
| <b>BOOKS AND SUPPLIES</b>                 |  |           |                               |                               |                               |                               |                                 |                              |                             |                              |
| Textbooks                                 |  | 4100      | 463,322                       | 260,770                       | 674,316                       | 245,172                       | 329,623                         | 146,527                      | 389,094                     | 388,905                      |
| Books & Reference Materials               |  | 4200      | 138,403                       | 160,714                       | 171,199                       | 147,406                       | 127,245                         | 104,365                      | 109,892                     | 124,137                      |
| Instructional Material & Supplies         |  | 4300      | 1,152,932                     | 1,303,807                     | 1,304,727                     | 1,205,006                     | 1,340,172                       | 1,324,406                    | 1,497,757                   | 1,600,833                    |
| Gas, Oil & Diesel                         |  | 4301      | 20,616                        | 17,533                        | 16,574                        | 20,620                        | 23,418                          | 28,000                       | 28,500                      | 28,500                       |
| Office Supplies                           |  | 4303      | 21,494                        | 11,518                        | 6,069                         | 3,608                         | 3,803                           | 8,300                        | 8,323                       | 8,123                        |
| Periodicals & Magazine                    |  | 4305      | 28,935                        | 29,907                        | 15,575                        | 14,330                        | 11,050                          | 10,515                       | 10,393                      | 11,300                       |
| Software                                  |  | 4307      | 242,258                       | 118,545                       | 104,445                       | 63,843                        | 50,728                          | 110,858                      | 77,128                      | 72,222                       |
| Classroom Supplies - In-lieu Fees         |  | 4310      | 25,922                        | 1,664                         | 0                             | 177                           | 0                               | 2,500                        | 19,100                      | 19,100                       |
| Computer Supplies                         |  | 4312      | 180,782                       | 119,809                       | 115,417                       | 133,338                       | 132,848                         | 92,668                       | 96,501                      | 99,156                       |
| Transportation Tickets & Vehicle supplies |  | 4314/4316 | 10,094                        | 6,641                         | 22,722                        | 11,818                        | 5,004                           | 8,500                        | 8,000                       | 8,250                        |
| Carryover                                 |  | 4330      | 431                           | 5,000                         | 0                             | 0                             | 0                               | 0                            | 1,813,633                   | 1,663,618                    |
| Non Capitalized Furniture & Equip.        |  | 4400      | 702,893                       | 659,276                       | 706,659                       | 673,245                       | 549,414                         | 224,388                      | 306,874                     | 405,136                      |
| <b>TOTAL: Books &amp; Supplies</b>        |  |           | 2,988,082                     | 2,695,184                     | 3,137,703                     | 2,518,563                     | 2,573,305                       | 2,061,027                    | 4,365,195                   | 4,429,280                    |
| Percent of Total Expenditures             |  |           | 5.76%                         | 4.77%                         | 5.65%                         | 4.60%                         | 4.60%                           | 3.63%                        | 7.24%                       | 7.26%                        |

| J200 Budget Comparison<br>DESCRIPTION         | Object    | 2007-08<br>Audited<br>Actuals | 2008-09<br>Audited<br>Actuals | 2009-10<br>Audited<br>Actuals | 2010-11<br>Audited<br>Actuals | 2011-12<br>Unaudited<br>Actuals | 2012-13<br>Adopted<br>Budget | 2012-13<br>First<br>Interim | 2012-13<br>Second<br>Interim |
|-----------------------------------------------|-----------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|---------------------------------|------------------------------|-----------------------------|------------------------------|
| <b>EXPENDITURES (Cont.)</b>                   |           |                               |                               |                               |                               |                                 |                              |                             |                              |
| SERVICES & OTHER OPERATING                    |           |                               |                               |                               |                               |                                 |                              |                             |                              |
| Travel, Conference, In-Service                | 5200      | 300,368                       | 271,010                       | 171,365                       | 224,825                       | 332,185                         | 331,041                      | 370,730                     | 369,309                      |
| Dues and Memberships                          | 5300      | 109,042                       | 107,453                       | 67,098                        | 47,949                        | 52,867                          | 92,535                       | 90,342                      | 88,591                       |
| Insurance                                     | 5400      | 399,601                       | 402,602                       | 370,252                       | 372,689                       | 363,250                         | 407,607                      | 408,881                     | 408,881                      |
| Gas                                           | 5505      | 4,794                         | 4,132                         | 3,597                         | 3,694                         | 3,679                           | 3,900                        | 3,900                       | 3,900                        |
| Electricity                                   | 5510      | 606,439                       | 616,964                       | 637,146                       | 695,043                       | 691,759                         | 693,800                      | 685,664                     | 685,664                      |
| SPURR                                         | 5515      | 225,443                       | 251,218                       | 259,744                       | 271,129                       | 256,285                         | 305,000                      | 305,000                     | 305,000                      |
| Water                                         | 5535      | 220,205                       | 194,368                       | 210,936                       | 255,138                       | 252,140                         | 288,000                      | 288,000                     | 288,000                      |
| Sewer                                         | 5540      | 47,238                        | 52,944                        | 47,930                        | 50,787                        | 42,794                          | 49,186                       | 57,322                      | 57,322                       |
| Disposal/Garbage removal                      | 5550      | 137,717                       | 160,972                       | 171,491                       | 198,816                       | 228,926                         | 216,000                      | 242,000                     | 242,000                      |
| Laundry, Pest Control, Waste Disposal         | 5500      | 95,936                        | 88,195                        | 105,176                       | 122,883                       | 75,727                          | 148,234                      | 108,755                     | 108,755                      |
| Rents, Leases, Repairs                        | 5600      | 824,504                       | 964,278                       | 839,932                       | 558,666                       | 455,364                         | 778,506                      | 793,285                     | 753,231                      |
| Architectural, Inspection, Contracts, permits | 5800      | 444,511                       | 509,757                       | 515,589                       | 636,752                       | 719,952                         | 437,287                      | 549,357                     | 566,807                      |
| Advertising                                   | 5803      | 21,112                        | 6,652                         | 5,166                         | 7,276                         | 1,840                           | 7,630                        | 7,726                       | 7,726                        |
| Audit Fees                                    | 5809      | 31,095                        | 39,418                        | 46,799                        | 48,119                        | 46,849                          | 50,000                       | 50,000                      | 50,000                       |
| Elections                                     | 5814      | 0                             | 0                             | 250                           | 0                             | 96,993                          | 0                            | 0                           | 0                            |
| Field Trips                                   | 5819      | 18,010                        | 77,323                        | 85,303                        | 9,796                         | 15,605                          | 10,204                       | 11,110                      | 386,844                      |
| Fingerprinting                                | 5821      | 9,451                         | 7,378                         | 8,300                         | 17,960                        | 10,897                          | 10,300                       | 10,300                      | 10,300                       |
| Judgements - Special Ed                       | 5825      | 55,572                        | 71,400                        | 36,641                        | 105,300                       | 109,037                         | 150,000                      | 150,000                     | 150,000                      |
| Legal Service                                 | 5829      | 64,911                        | 103,481                       | 119,019                       | 87,367                        | 148,014                         | 144,500                      | 139,632                     | 137,655                      |
| Outside Printing - Kinko's                    | 5841      | 10,879                        | 23,715                        | 10,680                        | 14,829                        | 38,913                          | 73,599                       | 62,101                      | 56,128                       |
| Personnel Agencies                            | 5845      | 28,250                        | 25,691                        | 1,111                         | 424                           | 9,019                           | 10,000                       | 10,000                      | 8,415                        |
| Professional Consultant Contracts             | 5849      | 1,163,598                     | 1,160,417                     | 1,312,958                     | 1,406,932                     | 1,491,355                       | 963,677                      | 1,267,108                   | 1,388,323                    |
| TB Testing/ X-rays                            | 5851      | 2,926                         | 9,260                         | 4,110                         | 4,400                         | 2,612                           | 8,000                        | 8,000                       | 8,000                        |
| Unused School Site Payment                    | 5853      | -                             | -                             | -                             | -                             | -                               | -                            | -                           | -                            |
| NPS/NPA - Tuition, 1/1 aides, interpreters    | 5833/5835 | 1,055,917                     | 955,294                       | 1,190,722                     | 1,284,369                     | 1,268,702                       | 1,787,955                    | 1,712,693                   | 1,685,353                    |
| Cell Phones                                   | 5920      | 38,207                        | 37,723                        | 43,089                        | 30,092                        | 40,895                          | 43,600                       | 54,200                      | 54,700                       |
| Internet                                      | 5940      | 39,075                        | 39,630                        | 56,844                        | 57,332                        | 78,776                          | 76,320                       | 75,594                      | 72,694                       |
| Pagers                                        | 5950      | 88                            | 163                           | 22                            | 328                           | 263                             | 315                          | 315                         | 315                          |
| Postage                                       | 5960      | 49,856                        | 71,871                        | 79,697                        | 46,480                        | 44,345                          | 37,630                       | 39,778                      | 46,529                       |
| Telephone                                     | 5970      | 81,566                        | 88,318                        | 66,943                        | 70,930                        | 74,355                          | 65,900                       | 65,900                      | 65,900                       |
| <b>TOTAL: Services &amp; Op. Exp.</b>         |           | 6,086,311                     | 6,341,627                     | 6,467,910                     | 6,630,305                     | 6,953,398                       | 7,190,726                    | 7,567,693                   | 8,006,342                    |
| Percent of Total Expenditures                 |           | 11.73%                        | 11.22%                        | 11.65%                        | 12.11%                        | 12.42%                          | 12.67%                       | 12.56%                      | 13.12%                       |

| J200 Budget Comparison |                                                                                           |      |            |            |            |            |            |            |             |             |
|------------------------|-------------------------------------------------------------------------------------------|------|------------|------------|------------|------------|------------|------------|-------------|-------------|
| DESCRIPTION            |                                                                                           |      |            |            |            |            |            |            |             |             |
| EXPENDITURES (Cont.)   |                                                                                           |      |            |            |            |            |            |            |             |             |
| CAPITAL OUTLAY         |                                                                                           |      |            |            |            |            |            |            |             |             |
|                        | Sites & Improvement of sites                                                              | 6100 | 0          | 8,000      | 0          | 5,000      | 0          | 0          | 0           | 0           |
|                        | Buildings & Improvement of Bldgs.                                                         | 6200 | 308,264    | 318,055    | 0          | 0          | 20,366     | 0          | 69,071      | 68,679      |
|                        | Furniture & Equipment                                                                     | 6400 | 143,757    | 157,811    | 90,331     | 121,654    | 169,214    | 82,500     | 86,002      | 94,934      |
|                        | Equipment Replacement                                                                     | 6500 | 5,931      | 105,197    | 7,730      | 0          | 38,703     | 39,200     | 46,618      | 105,052     |
|                        | TOTAL: Capital Outlay                                                                     |      | 457,952    | 589,063    | 98,061     | 126,654    | 228,283    | 121,700    | 201,691     | 268,665     |
|                        | Percent of Total Expenditures                                                             |      | 0.88%      | 1.04%      | 0.18%      | 0.23%      | 0.41%      | 0.21%      | 0.33%       | 0.44%       |
| OTHER OUTGO            |                                                                                           |      |            |            |            |            |            |            |             |             |
|                        | Special Ed. Excess Costs                                                                  | 7142 | 437,300    | 404,391    | 378,848    | 380,387    | 416,700    | 496,248    | 427,550     | 432,293     |
|                        | State Special Schools-blind/deaf                                                          | 7130 | 0          | 0          | 10,194     | 5,471      | (2,181)    | 6,000      | 6,000       | 6,000       |
|                        | Payment to MPTA                                                                           | 7143 | 160,089    | 191,566    | 305,383    | 454,160    | 347,471    | 434,805    | 407,715     | 407,715     |
|                        | Pass Thru Revenue                                                                         | 7222 | 7,206      | 2,080,000  | 160,531    | 22,580     | 6,461      | 0          | 3,595       | 3,595       |
|                        | Other Debt Service Payment                                                                | 7439 |            | 23,968     | 24,587     | 24,587     | 24,587     | 0          | 0           | 0           |
|                        | TOTAL: Other Outgo                                                                        |      | 604,595    | 2,699,925  | 879,543    | 887,185    | 793,038    | 937,053    | 844,860     | 849,603     |
|                        | Percent of Total Expenditures                                                             |      | 1.17%      | 4.78%      | 1.58%      | 1.62%      | 1.42%      | 1.65%      | 1.40%       | 1.39%       |
|                        | TOTAL: Direct Support Costs                                                               | 7300 | (107,573)  | (100,776)  | (103,020)  | (52,614)   | (51,103)   | (55,528)   | (55,528)    | (55,528)    |
|                        | Percent of Total Expenditures                                                             |      | -0.21%     | -0.18%     | -0.19%     | -0.10%     | -0.09%     | -0.10%     | -0.09%      | -0.09%      |
| TOTAL EXPENDITURES     |                                                                                           |      | 51,865,027 | 56,511,974 | 55,538,987 | 54,768,266 | 55,987,621 | 56,759,595 | 60,257,677  | 61,015,748  |
| C                      | Excess (Deficiency) of Revenues over Expenditures Before Other Financing Sources and Uses |      | 3,255,686  | 982,351    | 1,704,698  | 2,887,374  | 2,411,720  | 368,801    | (2,134,372) | (2,315,032) |

| J200 Budget Comparison                          |  | Object    | 2007-08<br>Audited<br>Actuals | 2008-09<br>Audited<br>Actuals | 2009-10<br>Audited<br>Actuals | 2010-11<br>Audited<br>Actuals | 2011-12<br>Unaudited<br>Actuals | 2012-13<br>Adopted<br>Budget | 2012-13<br>First<br>Interim | 2012-13<br>Second<br>Interim |  |
|-------------------------------------------------|--|-----------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|---------------------------------|------------------------------|-----------------------------|------------------------------|--|
| DESCRIPTION                                     |  |           |                               |                               |                               |                               |                                 |                              |                             |                              |  |
| DETAIL OF CERTIFICATED SALARIES                 |  |           |                               |                               |                               |                               |                                 |                              |                             |                              |  |
| Regular Teachers - track advancement            |  | 1110      | 28,348                        | 46,123                        | 38,215                        | 33,142                        | 21,583                          | 45,000                       | 45,000                      | 67,998                       |  |
| Teachers - set aside FTEs for growth            |  | 1110      | 0                             | 0                             | 0                             | 0                             | 0                               | 0                            | 0                           | 0                            |  |
| Regular Teachers                                |  | 1110      | 18,232,337                    | 19,087,248                    | 19,151,908                    | 19,387,345                    | 19,818,865                      | 20,103,279                   | 20,316,678                  | 20,303,900                   |  |
| Regular Teachers - Curriculum Dev. & VEA        |  | 1900      | 0                             | 0                             | 0                             | 0                             | 0                               | 0                            | 0                           | 0                            |  |
| Summer School Teacher (GO 1430)                 |  | 1110      | 157,415                       | 162,120                       | 157,013                       | 143,690                       | 14,880                          | 0                            | 0                           | 1,480                        |  |
| Home Instructors (FN 1270)                      |  | 1110      | 130,506                       | 138,665                       | 138,671                       | 141,636                       | 150,068                         | 147,758                      | 150,662                     | 150,662                      |  |
| Teachers - Extra Duty                           |  | 1130      | 628,704                       | 709,801                       | 727,323                       | 513,712                       | 486,701                         | 487,117                      | 546,676                     | 559,815                      |  |
| Substitute Teachers - illness                   |  | 1140      | 70,624                        | 101,032                       | 102,799                       | 114,505                       | 74,101                          | 106,100                      | 107,000                     | 112,000                      |  |
| Substitute Teachers - School Business           |  | 1150      | 164,342                       | 145,393                       | 184,480                       | 180,633                       | 182,953                         | 151,840                      | 142,930                     | 151,098                      |  |
| Substitute Teachers - Teacher support           |  | 1250      | 4,018                         | 8,720                         | 3,865                         | 6,525                         | 5,470                           | 8,500                        | 7,500                       | 7,640                        |  |
| 5th Periods, Brown Act, Instr. Improv. Stipends |  | 1160      | 107,268                       | 95,614                        | 82,625                        | 291,941                       | 302,669                         | 300,000                      | 317,750                     | 319,750                      |  |
| Other Stipend (See details in Unrest.&Rest)     |  | 1160/1170 | 21,330                        | 160                           | 0                             | 0                             | 0                               | 0                            | 0                           | 0                            |  |
| Special Ed Home Instructors                     |  | 1200      | 4,559                         | 4,825                         | 920                           | 7,680                         | 6,980                           | 4,000                        | 4,000                       | 4,000                        |  |
| Counselor (all FN 3110)                         |  | 1210      | 1,087,684                     | 1,108,628                     | 969,581                       | 1,129,294                     | 1,279,157                       | 1,293,400                    | 1,325,355                   | 1,325,355                    |  |
| Librarians' Salary (all FN 2420)                |  | 1210      | 286,603                       | 295,818                       | 297,293                       | 291,138                       | 297,192                         | 275,373                      | 281,782                     | 281,782                      |  |
| Psychologists/Counselors                        |  | 1210      | 485,515                       | 535,785                       | 635,147                       | 585,884                       | 358,536                         | 617,787                      | 620,319                     | 620,319                      |  |
| Special Ed stipend & other                      |  | 1230      | 38,198                        | 32,512                        | 25,912                        | 27,662                        | 29,522                          | 22,040                       | 26,530                      | 26,530                       |  |
| Pupil Support - extra days for Counselors       |  | 1260      | 33,000                        | 38,808                        | 80,069                        | 62,202                        | 115,639                         | 48,500                       | 146,998                     | 160,498                      |  |
| Principal                                       |  | 1311      | 680,253                       | 693,914                       | 701,335                       | 611,648                       | 651,754                         | 649,002                      | 662,347                     | 701,747                      |  |
| Acting Principal                                |  | 1311/1322 | 2,699                         | 40,423                        | 16,112                        | 36,636                        | 26,513                          | 31,000                       | 31,000                      | 31,000                       |  |
| Assistant Principal                             |  | 1312      | 852,368                       | 842,624                       | 845,747                       | 867,183                       | 873,267                         | 889,343                      | 895,018                     | 895,018                      |  |
| Superintendent                                  |  | 1313      | 210,036                       | 189,700                       | 185,000                       | 185,000                       | 197,000                         | 205,000                      | 209,400                     | 209,400                      |  |
| Supe Salary - Expenses/Vacation                 |  | 1313      | 7,868                         | 28,311                        | 18,469                        | 19,044                        | 13,934                          | 4,800                        | 4,800                       | 4,800                        |  |
| Assistant Superintendent                        |  | 1315      | 142,623                       | 147,893                       | 148,626                       | 303,600                       | 300,600                         | 300,000                      | 306,600                     | 306,600                      |  |
| Director - Std. Svcs. & Spec.Ed                 |  | 1317/1318 | 128,756                       | 139,735                       | 125,253                       | 0                             | 130,591                         | 215,962                      | 219,529                     | 220,705                      |  |
| Other Certificated Supervisors                  |  | 1322      | 33,062                        | 24,622                        | 29,944                        | 39,878                        | 61,980                          | 51,000                       | 55,120                      | 55,120                       |  |
| Other Certificate Salaries                      |  | 1910      | 280,016                       | 293,023                       | 162,546                       | 114,247                       | 89,640                          | 93,501                       | 93,501                      | 93,501                       |  |
| Other Certificate Subs/Placeholders             |  | 1930/1950 | 69,666                        | 49,517                        | 153,321                       | 38,469                        | 52,649                          | 53,054                       | 64,243                      | 67,043                       |  |
| Retiree Incentive & Miscellaneous               |  | 1970      | 63,450                        | 56,518                        | 93,060                        | 165,111                       | 50,900                          | 136,400                      | 172,602                     | 172,602                      |  |
| Total                                           |  | Total     | 23,951,248                    | 25,017,532                    | 25,075,234                    | 25,297,805                    | 25,593,144                      | 26,239,756                   | 26,753,340                  | 26,850,363                   |  |

| J200 Budget Comparison                                                |           | 2007-08         | 2008-09         | 2009-10         | 2010-11         | 2011-12           | 2012-13        | 2012-13       | 2012-13        |
|-----------------------------------------------------------------------|-----------|-----------------|-----------------|-----------------|-----------------|-------------------|----------------|---------------|----------------|
| DESCRIPTION                                                           |           | Audited Actuals | Audited Actuals | Audited Actuals | Audited Actuals | Unaudited Actuals | Adopted Budget | First Interim | Second Interim |
| <b>DETAIL OF CLASSIFIED SALARIES</b>                                  |           |                 |                 |                 |                 |                   |                |               |                |
| Instructional Aide - Regular                                          | 2110      | 703,465         | 692,204         | 720,963         | 700,089         | 758,368           | 858,968        | 891,754       | 949,267        |
| Instructional sub - non illness                                       | 2170      | 14,434          | 29,390          | 22,277          | 34,705          | 22,880            | 23,050         | 27,914        | 30,876         |
| Instructional Aide - Summer (GO 1430)                                 | 2110      | 3,049           | 1,679           | 0               | 0               | 0                 | 0              | 0             | 0              |
| Instructional Aide - Hourly                                           | 2120      | 1,053           | 861             | 0               | 0               | 735               | 0              | 0             | 50             |
| Health Technician (FN 3140)                                           | 2210      | 82,764          | 85,031          | 88,575          | 58,455          | 58,897            | 58,830         | 59,131        | 59,131         |
| Delivery (FN 7540)                                                    | 2210      | 50,163          | 54,864          | 55,214          | 54,280          | 55,479            | 55,179         | 55,480        | 55,480         |
| Maintenance (FN 8110)                                                 | 2210      | 331,005         | 347,733         | 356,862         | 361,728         | 366,251           | 362,209        | 369,765       | 369,765        |
| Ground (FN 8111)                                                      | 2210      | 184,674         | 222,811         | 221,732         | 228,317         | 230,965           | 233,368        | 233,368       | 233,368        |
| Custodian (FN 8210)                                                   | 2210      | 1,326,130       | 1,445,518       | 1,472,029       | 1,485,656       | 1,509,128         | 1,520,415      | 1,529,065     | 1,530,455      |
| Library Aide (FN 2420)                                                | 2210      | 131,168         | 129,922         | 157,289         | 128,007         | 124,346           | 130,097        | 132,697       | 132,697        |
| Other Class. Support - Summer                                         | 2210      | 0               | 1,832           | 1,811           | 1,784           | 1,807             | 1,800          | 1,800         | 1,800          |
| Overtime - Custodian & Ground                                         | 2250      | 116,406         | 112,648         | 97,997          | 80,175          | 84,876            | 67,000         | 91,372        | 91,372         |
| Substitute - Custodian                                                | 2260      | 4,987           | 32,981          | 40,832          | 16,718          | 35,875            | 27,050         | 27,050        | 27,050         |
| Substitute - Custodian - Non Illness                                  | 2270      | 87,314          | 56,931          | 51,589          | 7,662           | 6,176             | 15,900         | 15,900        | 15,900         |
| Other Pay - Supervisor & Custodian                                    | 2290      | 0               | 147             | 50              | 1,674           | 135               | 1,900          | 200           | 200            |
| Assistant Superintendent-Human Resources Supervisor (Network Manager) | 2312      | 142,623         | 148,893         | 179,345         | 159,800         | 163,300           | 163,000        | 166,560       | 166,560        |
| Chief Financial Officer                                               | 2313      | 97,134          | 101,535         | 103,568         | 110,264         | 51,814            | 0              | 0             | 0              |
| Directors( Maint. & Oper. & Fiscal Services)                          | 2315      | 142,623         | 147,893         | 148,626         | 0               | 0                 | 0              | 0             | 0              |
| Classified Management (incl property acct)                            | 2316      | 300,509         | 326,381         | 331,325         | 277,374         | 270,707           | 256,930        | 262,362       | 262,362        |
| Board of Trustees                                                     | 2322      | 35,060          | 57,245          | 50,158          | 85,666          | 54,925            | 55,746         | 56,858        | 56,858         |
| Computer (FN7700)                                                     | 2322      | 5,850           | 5,850           | 5,950           | 3,050           | 2,375             | 2,750          | 2,750         | 2,750          |
| 2400/2490 ***                                                         | 2400/2490 | 370,499         | 375,833         | 342,800         | 393,921         | 411,135           | 422,498        | 428,748       | 429,748        |
| Print Shop (FN 7550) ***                                              | 2210/2401 | 140,610         | 148,682         | 148,932         | 148,945         | 148,945           | 148,495        | 149,095       | 149,095        |
| Clerical - with API money                                             | 2400      | 0               | 0               | 0               | 0               | 0                 | 0              | 0             | 0              |
| Clerical                                                              | 2401      | 2,475,117       | 2,519,055       | 2,568,328       | 2,008,179       | 2,045,250         | 2,012,089      | 2,026,402     | 2,026,402      |
| DO Personnel (FN3900,7150,7300,7400)                                  | 2401      | 648,578         | 706,815         | 738,893         | 612,067         | 657,971           | 673,562        | 676,225       | 676,225        |
| Clerical - Extra Hire                                                 | 2440      | 29,361          | 24,471          | 11,418          | 11,961          | 14,576            | 12,080         | 15,319        | 15,519         |
| Overtime - Supt. Office & Pupil Testing                               | 2450      | 59,779          | 25,101          | 22,999          | 23,917          | 28,464            | 20,000         | 24,745        | 24,745         |
| Substitute for Clerical - illness                                     | 2460      | 5,935           | 12,579          | 7,328           | 3,665           | 272               | 0              | 0             | 0              |
| Substitute for Clerical - non illness                                 | 2470      | 5,232           | 3,103           | 17,429          | 5,525           | 57                | 57             | 57            | 57             |
| Stipend - for Classified Leader & BASRC                               | 2480      | 12,579          | 15,165          | 15,999          | 14,150          | 6,546             | 15,800         | 12,552        | 12,552         |
| Classified Support **** (DISC/Lit Coach)                              | 2910      | 108,788         | 119,355         | 110,149         | 85,833          | 81,746            | 15,700         | 32,060        | 33,147         |
| Campus Supervisor (FN 8305)                                           | 2910      | 231,687         | 257,377         | 264,045         | 274,554         | 260,274           | 261,913        | 250,732       | 404,145        |
| Staff Ass. & Healthy St.(FN 8305 DD2 040)                             | 2910      | 180,687         | 174,139         | 177,055         | 173,740         | 156,611           | 162,620        | 166,031       | 1,475          |
| Textbook Inventory (FN 3910 DD2 097)                                  | 2910      | 0               | 13,565          | 13,658          | 5,233           | 7,050             | 6,000          | 6,000         | 6,000          |
| Coach (GO 1130)                                                       | 2910      | 300,091         | 299,007         | 310,620         | 321,016         | 318,370           | 330,999        | 333,451       | 340,451        |
| Pool Cover Handlers                                                   | 2920      | 0               | 0               | 0               | 80,740          | 81,070            | 75,000         | 75,000        | 75,000         |
| Athletics - post season (GO 1130 )                                    | 2920      | 0               | 0               | 0               | 0               | 0                 | 0              | 0             | 0              |
| Athletics - supervision (GO 1130)                                     | 2930      | 0               | 128             | 100             | 670             | 591               | 0              | 0             | 800            |
| Other Class. - O/T & stipend                                          | 2940      | 14,446          | 5,476           | 2,430           | 5,240           | 7,403             | 2,000          | 500           | 9,000          |
| Athletics - substitutes (GO 1130)                                     | 2960      | 21,077          | 22,704          | 14,443          | 15,816          | 16,074            | 0              | 13,080        | 13,580         |
| Vacation payout                                                       | 2980      | 0               | 0               | 0               | 0               | 0                 | 0              | 0             | 0              |
| Professional Expert                                                   | 2990      | 9,450           | 28,440          | 13,918          | 62,745          | 60,416            | 57,500         | 97,500        | 97,500         |
| Total                                                                 |           | 8,374,327       | 8,753,344       | 8,886,736       | 8,043,321       | 8,101,860         | 8,050,505      | 8,231,523     | 8,301,382      |

TAMALPAIS UNION HIGH SCHOOL DISTRICT  
 ADULT ED/COMMUNITY ED MULTI YEAR COMPARISON  
 2007/08 TO 2011/12 ACTUALS  
 2012/13 ADOPTED AND SECOND INTERIM

ADULT ED & COMMUNITY EDUCATION COMBINED - FUND 11

| J202 Budget Comparison<br>Description                                                      | Object    | 2007/08<br>Audited<br>Actuals | 2008/09<br>Audited<br>Actuals | 2009/10<br>Audited<br>Actuals | 2010/11<br>Audited<br>Actuals | 2011/12<br>Audited<br>Actuals | 2012/13<br>Adopted<br>Budget | 2012/13<br>Second<br>Interim |
|--------------------------------------------------------------------------------------------|-----------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|------------------------------|------------------------------|
| <b>A REVENUES</b>                                                                          |           |                               |                               |                               |                               |                               |                              |                              |
| Revenue Limit Sources                                                                      | 8010-8099 | 1,882,197                     | 1,611,961                     | 0                             | 0                             | 0                             | 0                            | 0                            |
| Federal Revenue                                                                            | 8100-8299 | 52,368                        | 71,429                        | 84,355                        | 68,937                        | 60,348                        | 61,169                       | 90,300                       |
| Other State Revenue                                                                        | 8300-8599 | 88,546                        | 88,826                        | 1,640,144                     | 86,946                        | 122,492                       | 95,540                       | 95,540                       |
| Other Local Revenue                                                                        | 8600-8799 | 852,289                       | 857,739                       | 898,385                       | 741,594                       | 754,333                       | 739,652                      | 739,652                      |
| <b>TOTAL REVENUES</b>                                                                      |           | <b>2,875,400</b>              | <b>2,629,955</b>              | <b>2,622,884</b>              | <b>897,477</b>                | <b>937,173</b>                | <b>896,361</b>               | <b>925,492</b>               |
| <b>B EXPENDITURES</b>                                                                      |           |                               |                               |                               |                               |                               |                              |                              |
| Certificated Salaries                                                                      | 1000-1999 | 440,086                       | 511,729                       | 506,441                       | 286,296                       | 253,874                       | 259,334                      | 281,759                      |
| Classified Salaries                                                                        | 2000-2999 | 690,264                       | 693,117                       | 808,227                       | 667,169                       | 635,994                       | 633,877                      | 629,277                      |
| Employee Benefits                                                                          | 3000-3999 | 272,183                       | 277,106                       | 296,776                       | 259,909                       | 251,443                       | 269,055                      | 269,944                      |
| Books and Supplies                                                                         | 4000-4999 | 74,074                        | 66,347                        | 88,537                        | 28,177                        | 35,788                        | 38,273                       | 43,903                       |
| Services, Other Op. Exp.                                                                   | 5000-5999 | 934,599                       | 800,589                       | 761,309                       | 143,417                       | 162,712                       | 174,934                      | 179,721                      |
| Capital Outlay                                                                             | 6000-6999 | 0                             | 0                             | 11,341                        | 0                             | 0                             | 0                            | 0                            |
| Other Outgoing                                                                             | 7000-7299 | 0                             | 0                             | 0                             | 0                             | 0                             | 0                            | 0                            |
| Direct Support Costs                                                                       | 7300-7399 | 107,572                       | 100,776                       | 103,020                       | 52,614                        | 51,103                        | 55,528                       | 55,528                       |
| <b>TOTAL EXPENDITURES</b>                                                                  |           | <b>2,518,778</b>              | <b>2,449,664</b>              | <b>2,575,651</b>              | <b>1,437,581</b>              | <b>1,390,915</b>              | <b>1,431,001</b>             | <b>1,460,132</b>             |
| <b>C Excess (Deficiency) of<br/>Revenue Over Expenditure<br/>Before Other Sources/Uses</b> |           | <b>356,622</b>                | <b>180,291</b>                | <b>47,233</b>                 | <b>(540,105)</b>              | <b>(453,742)</b>              | <b>(534,640)</b>             | <b>(534,640)</b>             |
| <b>D Other Sources/Uses</b>                                                                |           |                               |                               |                               |                               |                               |                              |                              |
| Interfund Transfers                                                                        |           |                               |                               |                               |                               |                               |                              |                              |
| Transfers In                                                                               | 8910-8929 | 18,400                        | 18,525                        | 110,471                       | 153,436                       | 79,760                        | 132,865                      | 132,865                      |
| Transfer Out                                                                               | 7610-7629 | 23,310                        | 18,525                        | 97,723                        | 20,400                        | 19,500                        | 20,400                       | 20,400                       |
| District Loan                                                                              |           |                               |                               |                               |                               |                               |                              |                              |
| <b>TOTAL, OTHER SOURCES</b>                                                                |           | <b>(4,910)</b>                | <b>0</b>                      | <b>12,748</b>                 | <b>133,036</b>                | <b>60,260</b>                 | <b>112,465</b>               | <b>112,465</b>               |
| <b>E Net Increase (Decrease)<br/>in FUND BALANCE</b>                                       |           | <b>351,712</b>                | <b>180,291</b>                | <b>59,981</b>                 | <b>(407,069)</b>              | <b>(393,483)</b>              | <b>(422,175)</b>             | <b>(422,175)</b>             |

| J202 Budget Comparison<br>Description                    | Object | 2007/08<br>Audited<br>Actuals | 2008/09<br>Audited<br>Actuals | 2009/10<br>Audited<br>Actuals | 2010/11<br>Audited<br>Actuals | 2011/12<br>Audited<br>Actuals | 2012/13<br>Adopted<br>Budget | 2012/13<br>Second<br>Interim |
|----------------------------------------------------------|--------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|------------------------------|------------------------------|
| <b>F Fund Balance, Reserves</b>                          |        |                               |                               |                               |                               |                               |                              |                              |
| Beginning Balance                                        |        |                               |                               |                               |                               |                               |                              |                              |
| As of July 1 - Unaudited                                 |        | 1,358,490                     | 1,710,202                     | 1,890,492                     | 1,950,474                     | 1,543,405                     | 1,149,922                    | 1,149,922                    |
| Audit Adjustments                                        |        | 0                             | 0                             | 0                             | 0                             | 0                             | 0                            | 0                            |
| <b>NET BEGINNING BALANCE</b>                             |        | <b>1,358,490</b>              | <b>1,710,202</b>              | <b>1,890,492</b>              | <b>1,950,474</b>              | <b>1,543,405</b>              | <b>1,149,922</b>             | <b>1,149,922</b>             |
| Fund Increase (Decrease)                                 |        | 351,712                       | 180,291                       | 59,981                        | (407,069)                     | (393,483)                     | (422,175)                    | (422,175)                    |
| Program Reserves (restrict<br>for possible expenditures) |        |                               |                               |                               |                               |                               |                              |                              |
| Restricted Program Balance                               |        |                               |                               |                               |                               |                               |                              |                              |
| <b>ENDING BALANCE</b>                                    |        | <b>1,710,202</b>              | <b>1,890,492</b>              | <b>1,950,474</b>              | <b>1,543,405</b>              | <b>1,149,922</b>              | <b>727,747</b>               | <b>727,747</b>               |

**TAMALPAIS UNION HIGH SCHOOL DISTRICT  
ADULT ED MULTI YEAR COMPARISON  
2007/08 TO 2011/12 ACTUALS  
2012/13 ADOPTED AND SECOND INTERIM**

**ADULT ED PROGRAM ONLY - FUND 11**

| J202 Budget Comparison<br>Description                                                      | Object    | 2007/08<br>Audited<br>Actuals | 2008/09<br>Audited<br>Actuals | 2009/10<br>Audited<br>Actuals | 2010/11<br>Audited<br>Actuals | 2011/12<br>Audited<br>Actuals | 2012/13<br>Adopted<br>Budget | 2012/13<br>Second<br>Interim |
|--------------------------------------------------------------------------------------------|-----------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|------------------------------|------------------------------|
| <b>A REVENUES</b>                                                                          |           |                               |                               |                               |                               |                               |                              |                              |
| Revenue Limit Sources                                                                      | 8010-8099 | 1,882,197                     | 1,611,961                     | 0                             | 0                             | 0                             | 0                            | 0                            |
| Federal Revenue                                                                            | 8100-8299 | 52,368                        | 71,429                        | 84,355                        | 68,937                        | 60,348                        | 61,169                       | 90,300                       |
| Other State Revenue                                                                        | 8300-8599 | 88,546                        | 88,826                        | 1,640,144                     | 86,946                        | 122,492                       | 95,540                       | 95,540                       |
| Other Local Revenue                                                                        | 8600-8799 | 98,783                        | 85,182                        | 93,454                        | 88,298                        | 62,002                        | 64,652                       | 64,652                       |
| <b>TOTAL REVENUES</b>                                                                      |           | <b>2,121,894</b>              | <b>1,857,398</b>              | <b>1,817,953</b>              | <b>244,181</b>                | <b>244,842</b>                | <b>221,361</b>               | <b>250,492</b>               |
| <b>B EXPENDITURES</b>                                                                      |           |                               |                               |                               |                               |                               |                              |                              |
| Certificated Salaries                                                                      | 1000-1999 | 440,086                       | 511,085                       | 506,441                       | 286,296                       | 253,874                       | 259,334                      | 281,759                      |
| Classified Salaries                                                                        | 2000-2999 | 210,309                       | 196,957                       | 192,491                       | 180,739                       | 159,384                       | 164,341                      | 162,138                      |
| Employee Benefits                                                                          | 3000-3999 | 165,661                       | 165,089                       | 170,778                       | 146,806                       | 152,811                       | 160,809                      | 162,739                      |
| Books and Supplies                                                                         | 4000-4999 | 60,287                        | 48,107                        | 74,712                        | 11,626                        | 15,296                        | 16,623                       | 19,466                       |
| Services, Other Op. Exp.                                                                   | 5000-5999 | 818,709                       | 696,599                       | 657,064                       | 23,028                        | 15,187                        | 17,169                       | 21,305                       |
| Capital Outlay                                                                             | 6000-6999 | 0                             | 0                             | 11,341                        | 0                             | 0                             | 0                            | 0                            |
| Other Outgoing                                                                             | 7000-7299 | 0                             | 0                             | 0                             | 0                             | 0                             | 0                            | 0                            |
| Direct Support Costs                                                                       | 7300-7399 | 75,130                        | 68,604                        | 67,821                        | 23,155                        | 21,373                        | 25,260                       | 25,260                       |
| <b>TOTAL EXPENDITURES</b>                                                                  |           | <b>1,770,182</b>              | <b>1,686,439</b>              | <b>1,680,649</b>              | <b>671,650</b>                | <b>617,924</b>                | <b>643,536</b>               | <b>672,667</b>               |
| <b>C Excess (Deficiency) of<br/>Revenue Over Expenditure<br/>Before Other Sources/Uses</b> |           | <b>351,712</b>                | <b>170,958</b>                | <b>137,304</b>                | <b>(427,469)</b>              | <b>(373,083)</b>              | <b>(422,175)</b>             | <b>(422,175)</b>             |
| <b>D Other Sources/Uses</b>                                                                |           |                               |                               |                               |                               |                               |                              |                              |
| Interfund Transfers                                                                        |           |                               |                               |                               |                               |                               |                              |                              |
| Transfers In                                                                               | 8910-8929 | 0                             | 0                             | (67,990)                      |                               |                               |                              | 0                            |
| Transfer Out                                                                               | 7610-7629 | 0                             | 0                             | 0                             | 0                             | 0                             | 0                            | 0                            |
| Teeter Fund                                                                                |           |                               |                               |                               |                               |                               |                              |                              |
| <b>TOTAL, OTHER SOURCES</b>                                                                |           | <b>0</b>                      | <b>0</b>                      | <b>(67,990)</b>               | <b>0</b>                      | <b>0</b>                      | <b>0</b>                     | <b>0</b>                     |
| <b>E Net Increase (Decrease)<br/>in FUND BALANCE</b>                                       |           | <b>351,712</b>                | <b>170,958</b>                | <b>69,314</b>                 | <b>(427,469)</b>              | <b>(373,083)</b>              | <b>(422,175)</b>             | <b>(422,175)</b>             |

| J202 Budget Comparison<br>Description                    | Object | 2007/08<br>Audited<br>Actuals | 2008/09<br>Audited<br>Actuals | 2009/10<br>Audited<br>Actuals | 2010/11<br>Audited<br>Actuals | 2011/12<br>Audited<br>Actuals | 2012/13<br>Adopted<br>Budget | 2012/13<br>Second<br>Interim |
|----------------------------------------------------------|--------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|------------------------------|------------------------------|
| <b>F Fund Balance, Reserves</b>                          |        |                               |                               |                               |                               |                               |                              |                              |
| Beginning Balance                                        |        |                               |                               |                               |                               |                               |                              |                              |
| As of July 1 - Unaudited                                 |        | 1,306,633                     | 1,710,202                     | 1,881,160                     | 1,950,474                     | 1,523,005                     | 1,149,923                    | 1,149,923                    |
| Audit Adjustments                                        |        | 51,857                        |                               |                               |                               |                               |                              |                              |
| <b>NET BEGINNING BALANCE</b>                             |        | <b>1,358,490</b>              | <b>1,710,202</b>              | <b>1,881,160</b>              | <b>1,950,474</b>              | <b>1,523,005</b>              | <b>1,149,923</b>             | <b>1,149,923</b>             |
| Fund Increase (Decrease)                                 |        | 351,712                       | 170,958                       | 69,314                        | (427,469)                     | (373,083)                     | (422,175)                    | (422,175)                    |
| Program Reserves (restrict<br>for possible expenditures) |        |                               |                               |                               |                               |                               |                              |                              |
| Restricted Program Balance                               |        |                               |                               |                               |                               |                               |                              |                              |
| <b>ENDING BALANCE</b>                                    |        | <b>1,710,202</b>              | <b>1,881,160</b>              | <b>1,950,474</b>              | <b>1,523,005</b>              | <b>1,149,923</b>              | <b>727,748</b>               | <b>727,748</b>               |

**TAMALPAIS UNION HIGH SCHOOL DISTRICT  
COMMUNITY ED MULTI YEAR COMPARISON  
2007/08 TO 2011/12 ACTUALS  
2012/13 ADOPTED AND SECOND INTERIM**

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

| J202 Budget Comparison                                                                     |           | 2007/08            | 2008/09            | 2009/10            | 2010/11            | 2011/12            | 2012/13           | 2012/13           |
|--------------------------------------------------------------------------------------------|-----------|--------------------|--------------------|--------------------|--------------------|--------------------|-------------------|-------------------|
| Description                                                                                | Object    | Audited<br>Actuals | Audited<br>Actuals | Audited<br>Actuals | Audited<br>Actuals | Audited<br>Actuals | Adopted<br>Budget | Second<br>Interim |
| <b>A REVENUES</b>                                                                          |           |                    |                    |                    |                    |                    |                   |                   |
| 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 | 753,506            | 772,557            | 804,932            | 653,295            | 692,331            | 675,000           | 675,000           |
| <b>TOTAL REVENUES</b>                                                                      |           | <b>753,506</b>     | <b>772,557</b>     | <b>804,932</b>     | <b>653,295</b>     | <b>692,331</b>     | <b>675,000</b>    | <b>675,000</b>    |
| <b>B EXPENDITURES</b>                                                                      |           |                    |                    |                    |                    |                    |                   |                   |
| Certificated Salaries                                                                      | 1000-1999 | 0                  | 645                | 0                  | 0                  | 0                  | 0                 | 0                 |
| Classified Salaries                                                                        | 2000-2999 | 479,955            | 496,161            | 615,736            | 486,429            | 476,611            | 469,536           | 467,139           |
| Employee Benefits                                                                          | 3000-3999 | 106,522            | 112,018            | 125,998            | 113,103            | 98,632             | 108,246           | 107,205           |
| Books and Supplies                                                                         | 4000-4999 | 13,787             | 18,240             | 13,824             | 16,551             | 20,492             | 21,650            | 24,437            |
| Services, Other Op. Exp.                                                                   | 5000-5999 | 115,890            | 103,990            | 104,245            | 120,389            | 147,525            | 157,765           | 158,416           |
| 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 | 32,442             | 32,172             | 35,199             | 29,459             | 29,730             | 30,268            | 30,268            |
| <b>TOTAL EXPENDITURES</b>                                                                  |           | <b>748,596</b>     | <b>763,224</b>     | <b>895,002</b>     | <b>765,931</b>     | <b>772,991</b>     | <b>787,465</b>    | <b>787,465</b>    |
| <b>C Excess (Deficiency) of<br/>Revenue Over Expenditure<br/>Before Other Sources/Uses</b> |           | <b>4,910</b>       | <b>9,333</b>       | <b>(90,071)</b>    | <b>(112,636)</b>   | <b>(80,660)</b>    | <b>(112,465)</b>  | <b>(112,465)</b>  |
| <b>D Other Sources/Uses</b>                                                                |           |                    |                    |                    |                    |                    |                   |                   |
| Interfund Transfers                                                                        |           |                    |                    |                    |                    |                    |                   |                   |
| Transfers In                                                                               | 8910-8929 | 18,400             | 18,525             | 178,461            | 153,436            | 79,760             | 132,865           | 132,865           |
| Transfer Out                                                                               | 7610-7629 | 23,310             | 18,525             | 97,723             | 20,400             | 19,500             | 20,400            | 20,400            |
| District Loan                                                                              |           |                    |                    |                    |                    |                    |                   |                   |
| <b>TOTAL, OTHER SOURCES</b>                                                                |           | <b>(4,910)</b>     | <b>0</b>           | <b>80,738</b>      | <b>133,036</b>     | <b>60,260</b>      | <b>112,465</b>    | <b>112,465</b>    |
| <b>E Net Increase (Decrease)<br/>in FUND BALANCE</b>                                       |           | <b>0</b>           | <b>9,333</b>       | <b>(9,333)</b>     | <b>20,400</b>      | <b>(20,400)</b>    | <b>0</b>          | <b>0</b>          |

| J202 Budget Comparison                                   |        | 2007/08            | 2008/09            | 2009/10            | 2010/11            | 2011/12            | 2012/13           | 2012/13           |
|----------------------------------------------------------|--------|--------------------|--------------------|--------------------|--------------------|--------------------|-------------------|-------------------|
| Description                                              | Object | Audited<br>Actuals | Audited<br>Actuals | Audited<br>Actuals | Audited<br>Actuals | Audited<br>Actuals | Adopted<br>Budget | Second<br>Interim |
| <b>F Fund Balance, Reserves</b>                          |        |                    |                    |                    |                    |                    |                   |                   |
| Beginning Balance                                        |        |                    |                    |                    |                    |                    |                   |                   |
| As of July 1 - Unaudited                                 |        | 0                  | 0                  | 9,333              | (0)                | 20,400             | (0)               | (0)               |
| Audit Adjustments                                        |        |                    |                    |                    |                    |                    |                   |                   |
| <b>NET BEGINNING BALANCE</b>                             |        | <b>0</b>           | <b>0</b>           | <b>9,333</b>       | <b>(0)</b>         | <b>20,400</b>      | <b>(0)</b>        | <b>(0)</b>        |
| Fund Increase (Decrease)                                 |        | 0                  | 9,333              | (9,333)            | 20,400             | (20,400)           | 0                 | 0                 |
| Program Reserves (restrict<br>for possible expenditures) |        |                    |                    |                    |                    |                    |                   |                   |
| Restricted Program Balance                               |        |                    |                    |                    |                    |                    |                   |                   |
| <b>ENDING BALANCE</b>                                    |        | <b>0</b>           | <b>9,333</b>       | <b>(0)</b>         | <b>20,400</b>      | <b>(0)</b>         | <b>(0)</b>        | <b>(0)</b>        |

TAMALPAIS UNION HIGH SCHOOL DISTRICT  
 STUDENT NUTRITION SERVICES FUND MULTI YEAR COMPARISON  
 2007/08 TO 2011/12 ACTUALS  
 2012/13 ADOPTED AND SECOND INTERIM

## STUDENT NUTRITION SERVICES FUND - FUND 13

| J202 Budget Comparison<br>Description                                                      | Object    | 2007/08<br>Audited<br>Actuals | 2008/09<br>Audited<br>Actuals | 2009/10<br>Audited<br>Actuals | 2010/11<br>Audited<br>Actuals | 2011/12<br>Audited<br>Actuals | 2012/13<br>Adopted<br>Budget | 2012/13<br>Second<br>Interim |
|--------------------------------------------------------------------------------------------|-----------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|------------------------------|------------------------------|
| <b>A REVENUES</b>                                                                          |           |                               |                               |                               |                               |                               |                              |                              |
| Revenue Limit Sources                                                                      | 8010-8099 | 0                             | 0                             | 0                             | 0                             | 0                             | 0                            | 0                            |
| Federal Revenue                                                                            | 8100-8299 | 57,044                        | 99,031                        | 140,403                       | 147,472                       | 137,418                       | 142,000                      | 142,000                      |
| Other State Revenue                                                                        | 8300-8599 | 4,186                         | 7,818                         | 12,448                        | 13,578                        | 12,853                        | 13,000                       | 13,000                       |
| Other Local Revenue                                                                        | 8600-8799 | 519,208                       | 508,690                       | 502,717                       | 539,395                       | 527,482                       | 520,250                      | 520,250                      |
| <b>TOTAL REVENUES</b>                                                                      |           | <b>580,438</b>                | <b>615,539</b>                | <b>655,568</b>                | <b>700,445</b>                | <b>677,753</b>                | <b>675,250</b>               | <b>675,250</b>               |
| <b>B EXPENDITURES</b>                                                                      |           |                               |                               |                               |                               |                               |                              |                              |
| Certificated Salaries                                                                      | 1000-1999 | 0                             | 0                             | 0                             | 0                             | 0                             | 0                            | 0                            |
| Classified Salaries                                                                        | 2000-2999 | 468,816                       | 471,929                       | 477,231                       | 488,464                       | 495,597                       | 497,754                      | 497,490                      |
| Employee Benefits                                                                          | 3000-3999 | 173,526                       | 197,309                       | 212,511                       | 229,002                       | 242,360                       | 249,035                      | 248,834                      |
| Books and Supplies                                                                         | 4000-4999 | 318,127                       | 255,329                       | 288,422                       | 283,771                       | 267,265                       | 278,020                      | 278,007                      |
| Services, Other Op. Exp.                                                                   | 5000-5999 | 7,048                         | 7,149                         | 7,097                         | 6,274                         | 7,701                         | 7,489                        | 7,967                        |
| 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                            |
| <b>TOTAL EXPENDITURES</b>                                                                  |           | <b>967,517</b>                | <b>931,716</b>                | <b>985,261</b>                | <b>1,007,510</b>              | <b>1,012,923</b>              | <b>1,032,298</b>             | <b>1,032,298</b>             |
| <b>C Excess (Deficiency) of<br/>Revenue Over Expenditure<br/>Before Other Sources/Uses</b> |           | <b>(387,079)</b>              | <b>(316,177)</b>              | <b>(329,692)</b>              | <b>(307,065)</b>              | <b>(335,170)</b>              | <b>(357,048)</b>             | <b>(357,048)</b>             |
| <b>D Other Sources/Uses</b>                                                                |           |                               |                               |                               |                               |                               |                              |                              |
| Interfund Transfers                                                                        |           |                               |                               |                               |                               |                               |                              |                              |
| Transfers In                                                                               | 8910-8929 | 379,307                       | 333,786                       | 344,692                       | 307,065                       | 321,947                       | 357,048                      | 357,048                      |
| Transfer Out                                                                               | 7610-7629 | 0                             | 0                             | 0                             | 0                             | 0                             | 0                            | 0                            |
| Teeter Fund                                                                                |           |                               |                               |                               |                               |                               |                              |                              |
| <b>TOTAL, OTHER SOURCES</b>                                                                |           | <b>379,307</b>                | <b>333,786</b>                | <b>344,692</b>                | <b>307,065</b>                | <b>321,947</b>                | <b>357,048</b>               | <b>357,048</b>               |
| <b>E Net Increase (Decrease)<br/>in FUND BALANCE</b>                                       |           | <b>(7,772)</b>                | <b>17,609</b>                 | <b>15,000</b>                 | <b>0</b>                      | <b>(13,223)</b>               | <b>0</b>                     | <b>0</b>                     |

| J202 Budget Comparison<br>Description                    | Object | 2007/08<br>Audited<br>Actuals | 2008/09<br>Audited<br>Actuals | 2009/10<br>Audited<br>Actuals | 2010/11<br>Audited<br>Actuals | 2011/12<br>Audited<br>Actuals | 2012/13<br>Adopted<br>Budget | 2012/13<br>Second<br>Interim |
|----------------------------------------------------------|--------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|------------------------------|------------------------------|
| <b>F Fund Balance, Reserves</b>                          |        |                               |                               |                               |                               |                               |                              |                              |
| Beginning Balance                                        |        |                               |                               |                               |                               |                               |                              |                              |
| As of July 1 - Unaudited                                 |        | 14,439                        | 6,667                         | 24,276                        | 39,276                        | 39,276                        | 26,053                       | 26,053                       |
| Audit Adjustments                                        |        | 0                             | 0                             | 0                             | 0                             | 0                             | 0                            | 0                            |
| <b>NET BEGINNING BALANCE</b>                             |        | <b>14,439</b>                 | <b>6,667</b>                  | <b>24,276</b>                 | <b>39,276</b>                 | <b>39,276</b>                 | <b>26,053</b>                | <b>26,053</b>                |
| Fund Increase (Decrease)                                 |        | (7,772)                       | 17,609                        | 15,000                        | 0                             | (13,223)                      | 0                            | 0                            |
| Program Reserves (restrict<br>for possible expenditures) |        |                               |                               |                               |                               |                               |                              |                              |
| Restricted Program Balance                               |        |                               |                               |                               |                               |                               |                              |                              |
| <b>ENDING BALANCE</b>                                    |        | <b>6,667</b>                  | <b>24,276</b>                 | <b>39,276</b>                 | <b>39,276</b>                 | <b>26,053</b>                 | <b>26,053</b>                | <b>26,053</b>                |

**TAMALPAIS UNION HIGH SCHOOL DISTRICT**  
**DEFERRED MAINTENANCE FUND MULTI YEAR COMPARISON**  
**2007/08 TO 2011/12 ACTUALS**  
**2012/13 ADOPTED AND SECOND INTERIM**

**DEFERRED MAINTENANCE FUND - FUND 14**

| J202 Budget Comparison<br>Description                                                      | Object    | 2007/08<br>Audited<br>Actuals | 2008/09<br>Audited<br>Actuals | 2009/10<br>Audited<br>Actuals | 2010/11<br>Audited<br>Actuals | 2011/12<br>Audited<br>Actuals | 2012/13<br>Adopted<br>Budget | 2012/13<br>Second<br>Interim |
|--------------------------------------------------------------------------------------------|-----------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|------------------------------|------------------------------|
| <b>A REVENUES</b>                                                                          |           |                               |                               |                               |                               |                               |                              |                              |
| 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 | 170,152                       | 148,067                       | 157,157                       | 157,529                       | 156,980                       | 157,000                      | 157,000                      |
| Other Local Revenue                                                                        | 8600-8799 | 35,067                        | 19,779                        | 9,311                         | 6,093                         | 3,032                         | 1,000                        | 1,000                        |
| <b>TOTAL REVENUES</b>                                                                      |           | <b>205,219</b>                | <b>167,846</b>                | <b>166,468</b>                | <b>163,622</b>                | <b>160,012</b>                | <b>158,000</b>               | <b>158,000</b>               |
| <b>B EXPENDITURES</b>                                                                      |           |                               |                               |                               |                               |                               |                              |                              |
| 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 | 7,851                         | 2,773                         | 0                             | 11,556                        | 8,650                         | 0                            | 11,000                       |
| Capital Outlay                                                                             | 6000-6999 | 18,230                        | 534,528                       | 141,151                       | 27,283                        | 331,316                       | 320,000                      | 309,000                      |
| Other Outgoing                                                                             | 7000-7299 | 0                             | 0                             | 0                             | 0                             | 0                             | 0                            | 0                            |
| Direct Support Costs                                                                       | 7300-7399 |                               |                               |                               |                               |                               |                              |                              |
| <b>TOTAL EXPENDITURES</b>                                                                  |           | <b>26,081</b>                 | <b>537,301</b>                | <b>141,151</b>                | <b>38,839</b>                 | <b>339,966</b>                | <b>320,000</b>               | <b>320,000</b>               |
| <b>C Excess (Deficiency) of<br/>Revenue Over Expenditure<br/>Before Other Sources/Uses</b> |           | <b>179,138</b>                | <b>(369,455)</b>              | <b>25,317</b>                 | <b>124,783</b>                | <b>(179,954)</b>              | <b>(162,000)</b>             | <b>(162,000)</b>             |
| <b>D Other Sources/Uses</b>                                                                |           |                               |                               |                               |                               |                               |                              |                              |
| Interfund Transfers                                                                        |           |                               |                               |                               |                               |                               |                              |                              |
| Transfers In                                                                               | 8910-8929 | 250,000                       | 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                                                                                |           |                               |                               |                               |                               |                               |                              |                              |
| <b>TOTAL, OTHER SOURCES</b>                                                                |           | <b>250,000</b>                | <b>200,000</b>                | <b>200,000</b>                | <b>200,000</b>                | <b>200,000</b>                | <b>200,000</b>               | <b>200,000</b>               |
| <b>E Net Increase (Decrease)<br/>in FUND BALANCE</b>                                       |           | <b>429,138</b>                | <b>(169,455)</b>              | <b>225,317</b>                | <b>324,783</b>                | <b>20,046</b>                 | <b>38,000</b>                | <b>38,000</b>                |

| J202 Budget Comparison<br>Description                                                 | Object | 2007/08<br>Audited<br>Actuals | 2008/09<br>Audited<br>Actuals | 2009/10<br>Audited<br>Actuals | 2010/11<br>Audited<br>Actuals | 2011/12<br>Audited<br>Actuals | 2012/13<br>Adopted<br>Budget | 2012/13<br>Second<br>Interim |
|---------------------------------------------------------------------------------------|--------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|------------------------------|------------------------------|
| <b>F Fund Balance, Reserves</b>                                                       |        |                               |                               |                               |                               |                               |                              |                              |
| Beginning Balance                                                                     |        |                               |                               |                               |                               |                               |                              |                              |
| As of July 1 - Unaudited                                                              |        | 753,662                       | 1,182,800                     | 1,013,345                     | 1,238,661                     | 1,563,445                     | 1,583,491                    | 1,583,491                    |
| Audit Adjustments/Restatements                                                        |        | 0                             | 0                             | 0                             | 0                             | 0                             | 0                            | 0                            |
| <b>NET BEGINNING BALANCE</b>                                                          |        | <b>753,662</b>                | <b>1,182,800</b>              | <b>1,013,345</b>              | <b>1,238,661</b>              | <b>1,563,445</b>              | <b>1,583,491</b>             | <b>1,583,491</b>             |
| Fund Increase (Decrease)                                                              |        | 429,138                       | (169,455)                     | 225,317                       | 324,783                       | 20,046                        | 38,000                       | 38,000                       |
| Program Reserves (restrict<br>for possible expenditures<br>Restricted Program Balance |        |                               |                               |                               |                               |                               |                              |                              |
| <b>ENDING BALANCE</b>                                                                 |        | <b>1,182,800</b>              | <b>1,013,345</b>              | <b>1,238,661</b>              | <b>1,563,445</b>              | <b>1,583,491</b>              | <b>1,621,491</b>             | <b>1,621,491</b>             |

TAMALPAIS UNION HIGH SCHOOL DISTRICT  
SPECIAL RESERVE FUND MULTI YEAR COMPARISON  
2007/08 TO 2011/12 ACTUALS  
2012/13 ADOPTED AND SECOND INTERIM

## SPECIAL RESERVE CAPITAL OUTLAY - FUND 40

| J202 Budget Comparison<br>Description                                                      | Object    | 2007/08<br>Audited<br>Actuals | 2008/09<br>Audited<br>Actuals | 2009/10<br>Audited<br>Actuals | 2010/11<br>Audited<br>Actuals | 2011/12<br>Audited<br>Actuals | 2012/13<br>Adopted<br>Budget | 2012/13<br>Second<br>Interim |
|--------------------------------------------------------------------------------------------|-----------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|------------------------------|------------------------------|
| <b>A REVENUES</b>                                                                          |           |                               |                               |                               |                               |                               |                              |                              |
| 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                            |
| <b>TOTAL REVENUES</b>                                                                      |           | 0                             | 0                             | 0                             | 0                             | 0                             | 0                            | 0                            |
| <b>B EXPENDITURES</b>                                                                      |           |                               |                               |                               |                               |                               |                              |                              |
| 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 | 213,288                       | 11,116                        | 20,287                        | 5,928                         | 27,048                        | 58,000                       | 49,389                       |
| Services, Other Op. Exp.                                                                   | 5000-5999 | 47,203                        | 45,250                        | 24,334                        | 0                             | 21,512                        | 0                            | 8,611                        |
| Capital Outlay                                                                             | 6000-6999 | 72,305                        | 11,439                        | 62,410                        | 60,491                        | 98,264                        | 37,000                       | 37,000                       |
| Other Outgoing                                                                             | 7000-7299 | 0                             | 0                             | 0                             | 0                             | 0                             | 0                            | 0                            |
| Direct Support Costs                                                                       | 7300-7399 |                               |                               |                               |                               |                               |                              |                              |
| <b>TOTAL EXPENDITURES</b>                                                                  |           | 332,796                       | 67,805                        | 107,030                       | 66,419                        | 146,824                       | 95,000                       | 95,000                       |
| <b>C Excess (Deficiency) of<br/>Revenue Over Expenditure<br/>Before Other Sources/Uses</b> |           | (332,796)                     | (67,805)                      | (107,030)                     | (66,419)                      | (146,824)                     | (95,000)                     | (95,000)                     |
| <b>D Other Sources/Uses</b>                                                                |           |                               |                               |                               |                               |                               |                              |                              |
| Interfund Transfers                                                                        |           |                               |                               |                               |                               |                               |                              |                              |
| Transfers In                                                                               | 8910-8929 | 352,000                       | 540,000                       | 0                             | 770,000                       | 270,000                       | 270,000                      | 270,000                      |
| Transfer Out                                                                               | 7610-7629 | 0                             | 0                             | 0                             | 0                             | 0                             | 0                            | 0                            |
| Teeter Fund                                                                                |           |                               |                               |                               |                               |                               |                              |                              |
| <b>TOTAL, OTHER SOURCES</b>                                                                |           | 352,000                       | 540,000                       | 0                             | 770,000                       | 270,000                       | 270,000                      | 270,000                      |
| <b>E Net Increase (Decrease)<br/>in FUND BALANCE</b>                                       |           | 19,204                        | 472,195                       | (107,030)                     | 703,581                       | 123,176                       | 175,000                      | 175,000                      |

| J202 Budget Comparison<br>Description | Object | 2007/08<br>Audited<br>Actuals | 2008/09<br>Audited<br>Actuals | 2009/10<br>Audited<br>Actuals | 2010/11<br>Audited<br>Actuals | 2011/12<br>Audited<br>Actuals | 2012/13<br>Adopted<br>Budget | 2012/13<br>Second<br>Interim |
|---------------------------------------|--------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|------------------------------|------------------------------|
| <b>F Fund Balance, Reserves</b>       |        |                               |                               |                               |                               |                               |                              |                              |
| Beginning Balance                     |        |                               |                               |                               |                               |                               |                              |                              |
| As of July 1 - Unaudited              |        | 633,291                       | 652,495                       | 1,124,690                     | 1,017,660                     | 1,721,240                     | 1,844,416                    | 1,844,416                    |
| Audit Adjustments                     |        | 0                             | 0                             | 0                             | 0                             | 0                             | 0                            | 0                            |
| <b>NET BEGINNING BALANCE</b>          |        | 633,291                       | 652,495                       | 1,124,690                     | 1,017,660                     | 1,721,240                     | 1,844,416                    | 1,844,416                    |
| Fund Increase (Decrease)              |        | 19,204                        | 472,195                       | (107,030)                     | 703,581                       | 123,176                       | 175,000                      | 175,000                      |
| Prepaid Expenditures                  |        |                               |                               |                               |                               |                               |                              |                              |
| Restricted Program Balance            |        |                               |                               |                               | 1,719,437                     | 1,894,437                     | 1,894,437                    | 1,894,437                    |
| <b>ENDING BALANCE</b>                 |        | 652,495                       | 1,124,690                     | 1,017,660                     | 1,721,240                     | 1,844,416                     | 2,019,416                    | 2,019,416                    |

**TAMALPAIS UNION HIGH SCHOOL DISTRICT**  
**SELF INSURANCE FUND MULTI YEAR COMPARISON**  
**2007/08 TO 2011/12 ACTUALS**  
**2012/13 ADOPTED AND SECOND INTERIM**

**SELF INSURANCE FUND - FUND 67**

| J202 Budget Comparison                                                                     |           | 2007/08            | 2008/09            | 2009/10            | 2010/11            | 2011/12            | 2012/13           | 2012/13           |
|--------------------------------------------------------------------------------------------|-----------|--------------------|--------------------|--------------------|--------------------|--------------------|-------------------|-------------------|
| Description                                                                                | Object    | Audited<br>Actuals | Audited<br>Actuals | Audited<br>Actuals | Audited<br>Actuals | Audited<br>Actuals | Adopted<br>Budget | Second<br>Interim |
| <b>A REVENUES</b>                                                                          |           |                    |                    |                    |                    |                    |                   |                   |
| 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 | 36,536             | 28,038             | 3,642              | 50,141             | 6,077              | 25,000            | 25,000            |
| <b>TOTAL REVENUES</b>                                                                      |           | <b>36,536</b>      | <b>28,038</b>      | <b>3,642</b>       | <b>50,141</b>      | <b>6,077</b>       | <b>25,000</b>     | <b>25,000</b>     |
| <b>B EXPENDITURES</b>                                                                      |           |                    |                    |                    |                    |                    |                   |                   |
| 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 | 16,790             | 5,955              | 2,816              | 0                  | 0                  | 0                 | 1,312             |
| Services, Other Op. Exp.                                                                   | 5000-5999 | 43,340             | 7,515              | 1,000              | 23,367             | 1,000              | 25,000            | 23,688            |
| 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 |                    |                    |                    |                    |                    |                   |                   |
| <b>TOTAL EXPENDITURES</b>                                                                  |           | <b>60,130</b>      | <b>13,470</b>      | <b>3,816</b>       | <b>23,367</b>      | <b>1,000</b>       | <b>25,000</b>     | <b>25,000</b>     |
| <b>C Excess (Deficiency) of<br/>Revenue Over Expenditure<br/>Before Other Sources/Uses</b> |           | <b>(23,594)</b>    | <b>14,568</b>      | <b>(174)</b>       | <b>26,774</b>      | <b>5,077</b>       | <b>0</b>          | <b>0</b>          |
| <b>D Other Sources/Uses</b>                                                                |           |                    |                    |                    |                    |                    |                   |                   |
| Interfund Transfers                                                                        |           |                    |                    |                    |                    |                    |                   |                   |
| Tranfers In                                                                                | 8910-8929 | 0                  | 0                  | 0                  | 0                  | 0                  | 0                 | 0                 |
| Transfer Out                                                                               | 7610-7629 | 0                  | 0                  | 0                  | 0                  | 0                  | 0                 | 0                 |
| Teeter Fund                                                                                |           |                    |                    |                    |                    |                    |                   |                   |
| <b>TOTAL, OTHER SOURCES</b>                                                                |           | <b>0</b>           | <b>0</b>           | <b>0</b>           | <b>0</b>           | <b>0</b>           | <b>0</b>          | <b>0</b>          |
| <b>E Net Increase (Decrease)<br/>in FUND BALANCE</b>                                       |           | <b>(23,594)</b>    | <b>14,568</b>      | <b>(174)</b>       | <b>26,774</b>      | <b>5,077</b>       | <b>0</b>          | <b>0</b>          |

| J202 Budget Comparison                                   |        | 2007/08            | 2008/09            | 2009/10            | 2010/11            | 2011/12            | 2012/13           | 2012/13           |
|----------------------------------------------------------|--------|--------------------|--------------------|--------------------|--------------------|--------------------|-------------------|-------------------|
| Description                                              | Object | Audited<br>Actuals | Audited<br>Actuals | Audited<br>Actuals | Audited<br>Actuals | Audited<br>Actuals | Adopted<br>Budget | Second<br>Interim |
| <b>F Fund Balance, Reserves</b>                          |        |                    |                    |                    |                    |                    |                   |                   |
| Beginning Balance                                        |        |                    |                    |                    |                    |                    |                   |                   |
| As of July 1 - Unaudited                                 |        | 30,155             | 6,561              | 21,129             | 20,955             | 47,729             | 52,805            | 52,805            |
| Audit Adjustments                                        |        | 0                  | 0                  | 0                  | 0                  | 0                  | 0                 | 0                 |
| <b>NET BEGINNING BALANCE</b>                             |        | <b>30,155</b>      | <b>6,561</b>       | <b>21,129</b>      | <b>20,955</b>      | <b>47,729</b>      | <b>52,805</b>     | <b>52,805</b>     |
| Fund Increase (Decrease)                                 |        | (23,594)           | 14,568             | (174)              | 26,774             | 5,077              | 0                 | 0                 |
| Program Reserves (restrict<br>for possible expenditures) |        |                    |                    |                    |                    |                    |                   |                   |
| Restricted Program Balance                               |        |                    |                    |                    |                    |                    |                   |                   |
| <b>ENDING BALANCE</b>                                    |        | <b>6,561</b>       | <b>21,129</b>      | <b>20,955</b>      | <b>47,729</b>      | <b>52,805</b>      | <b>52,805</b>     | <b>52,805</b>     |

**TAMALPAIS UNION HIGH SCHOOL DISTRICT**  
**TAM SCHOLARSHIP FUND MULTI YEAR COMPARISON**  
**2007/08 TO 2011/12 ACTUALS**  
**2012/13 ADOPTED AND SECOND INTERIM**

**TAM SCHOLARSHIP FUND - FUND 19**

| J202 Budget Comparison<br>Description                                                      | Object    | 2007/08<br>Audited<br>Actuals | 2008/09<br>Audited<br>Actuals | 2009/10<br>Audited<br>Actuals | 2010/11<br>Audited<br>Actuals | 2011/12<br>Audited<br>Actuals | 2012/13<br>Adopted<br>Budget | 2012/13<br>Second<br>Interim |
|--------------------------------------------------------------------------------------------|-----------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|------------------------------|------------------------------|
| <b>A REVENUES</b>                                                                          |           |                               |                               |                               |                               |                               |                              |                              |
| Revenue Limit Sources                                                                      | 8010-8099 | 0                             | 0                             | 0                             | 0                             | 0                             | 0                            | 0                            |
| Federal Revenue                                                                            | 8100-8299 | 0                             | 0                             | 0                             | 0                             | 0                             | 0                            | 0                            |
| Other State Revenue                                                                        | 8300-8599 | 0                             | 0                             | 0                             | 0                             | 0                             | 0                            | 0                            |
| Other Local Revenue                                                                        | 8600-8799 | 2,295                         | 1,172                         | 506                           | 254                           | 114                           | 100                          | 100                          |
| <b>TOTAL REVENUES</b>                                                                      |           | <b>2,295</b>                  | <b>1,172</b>                  | <b>506</b>                    | <b>254</b>                    | <b>114</b>                    | <b>100</b>                   | <b>100</b>                   |
| <b>B EXPENDITURES</b>                                                                      |           |                               |                               |                               |                               |                               |                              |                              |
| Certificated Salaries                                                                      | 1000-1999 | 0                             | 0                             | 0                             | 0                             | 0                             | 0                            | 0                            |
| Classified Salaries                                                                        | 2000-2999 | 0                             | 0                             | 0                             | 0                             | 0                             | 0                            | 0                            |
| Employee Benefits                                                                          | 3000-3999 | 0                             | 0                             | 0                             | 0                             | 0                             | 0                            | 0                            |
| Books and Supplies                                                                         | 4000-4999 | 0                             | 0                             | 0                             | 0                             | 0                             | 0                            | 0                            |
| Services, Other Op. Exp.                                                                   | 5000-5999 | 2,000                         | 2,000                         | 2,000                         | 581                           | 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                            |
| <b>TOTAL EXPENDITURES</b>                                                                  |           | <b>2,000</b>                  | <b>2,000</b>                  | <b>2,000</b>                  | <b>581</b>                    | <b>0</b>                      | <b>0</b>                     | <b>0</b>                     |
| <b>C Excess (Deficiency) of<br/>Revenue Over Expenditure<br/>Before Other Sources/Uses</b> |           | <b>295</b>                    | <b>(828)</b>                  | <b>(1,494)</b>                | <b>(327)</b>                  | <b>114</b>                    | <b>100</b>                   | <b>100</b>                   |
| <b>D Other Sources/Uses</b>                                                                |           |                               |                               |                               |                               |                               |                              |                              |
| Interfund Transfers                                                                        |           |                               |                               |                               |                               |                               |                              |                              |
| Transfers In                                                                               | 8910-8929 | 0                             | 0                             | 0                             | 0                             | 0                             | 0                            | 0                            |
| Transfer Out                                                                               | 7610-7629 | 0                             | 0                             | 0                             | 0                             | 0                             | 0                            | 0                            |
| Teeter Fund                                                                                |           |                               |                               |                               |                               |                               |                              |                              |
| <b>TOTAL, OTHER SOURCES</b>                                                                |           | <b>0</b>                      | <b>0</b>                      | <b>0</b>                      | <b>0</b>                      | <b>0</b>                      | <b>0</b>                     | <b>0</b>                     |
| <b>E Net Increase (Decrease)<br/>in FUND BALANCE</b>                                       |           | <b>295</b>                    | <b>(828)</b>                  | <b>(1,494)</b>                | <b>(327)</b>                  | <b>114</b>                    | <b>100</b>                   | <b>100</b>                   |

| J202 Budget Comparison<br>Description                    | Object | 2007/08<br>Audited<br>Actuals | 2008/09<br>Audited<br>Actuals | 2009/10<br>Audited<br>Actuals | 2010/11<br>Audited<br>Actuals | 2011/12<br>Audited<br>Actuals | 2012/13<br>Adopted<br>Budget | 2012/13<br>Second<br>Interim |
|----------------------------------------------------------|--------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|------------------------------|------------------------------|
| <b>F Fund Balance, Reserves</b>                          |        |                               |                               |                               |                               |                               |                              |                              |
| Beginning Balance                                        |        |                               |                               |                               |                               |                               |                              |                              |
| As of July 1 - Unaudited                                 |        | 52,609                        | 52,904                        | 52,076                        | 50,582                        | 50,255                        | 50,370                       | 50,370                       |
| Audit Adjustments                                        |        |                               |                               |                               |                               |                               |                              |                              |
| <b>NET BEGINNING BALANCE</b>                             |        | <b>52,609</b>                 | <b>52,904</b>                 | <b>52,076</b>                 | <b>50,582</b>                 | <b>50,255</b>                 | <b>50,370</b>                | <b>50,370</b>                |
| Fund Increase (Decrease)                                 |        | 295                           | (828)                         | (1,494)                       | (327)                         | 114                           | 100                          | 100                          |
| Program Reserves (restrict<br>for possible expenditures) |        |                               |                               |                               |                               |                               |                              |                              |
| Restricted Program Balance                               |        |                               |                               |                               |                               |                               |                              |                              |
| <b>ENDING BALANCE</b>                                    |        | <b>52,904</b>                 | <b>52,076</b>                 | <b>50,582</b>                 | <b>50,255</b>                 | <b>50,370</b>                 | <b>50,470</b>                | <b>50,470</b>                |

TAMALPAIS UNION HIGH SCHOOL DISTRICT  
MULTI YEAR COMPARISON - SPECIAL EDUCATION

APPENDIX D

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Objects                                   | 2004-2005<br>Audited<br>Actuals | 2006-2007<br>Audited<br>Actuals | 2007-2008<br>Audited Actuals | 2008-2009<br>Audited<br>Actuals | 2009-2010<br>Audited<br>Actuals | 2010-2011<br>Audited<br>Actuals | 2011-2012<br>Audited<br>Actuals | 2012-2013<br>Adopted Budget | 2012-2013<br>First Interim | 2012-2013<br>Second Interim |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|---------------------------------|---------------------------------|------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|-----------------------------|----------------------------|-----------------------------|
| <b>Revenue:</b><br><br>Special Ed Rev. Limit ADA transfer from Unrestricted<br>Special Ed Rev. Limit ADA transfer to MCOE<br>Reimbursement from Bolinas Sinson and Lagunitas<br>PL94-142 Allowance - Federal money<br>ARRA/Special Ed<br>Mental Health - Federal<br>Mental Health - State<br>Special Education California High School Exit Exam<br>Extended School Year<br>Pre-Assessment Mental Health<br>Special Ed - NPS/LCI Set Aside<br>Special Ed - NPANPS Prior yr<br>Low Incidence Reimbursement/Other Reimbursements<br>Donation<br>Special Ed - Prior Year<br>SELPA-ED Program<br>Special Ed - Facilities Use<br>Special Ed Fr. Crty - AB602 block grant<br>Special Ed One-time Settlement                                                                                                                                                                                                                                                                                                                 | 8091                                      | 407,533                         | 581,774                         | 590,652                      | 525,215                         | 627,879                         | 666,374                         | 762,056                         | 748,465                     | 748,465                    | 749,950                     |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 8099                                      | 0                               | 0                               | 0                            | 0                               | 0                               | 0                               | 0                               | 0                           | 0                          | 0                           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 8181                                      | 0                               | 0                               | 0                            | 0                               | 20,881                          | 42,646                          | 40,668                          | 41,224                      | 41,224                     | 41,224                      |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 8181                                      | 378,711                         | 367,385                         | 396,538                      | 403,079                         | 416,389                         | 423,284                         | 432,105                         | 432,105                     | 432,105                    | 432,799                     |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 8287                                      | 0                               | 0                               | 0                            | 0                               | 55,043                          | 231,602                         | 170,519                         | 0                           | 0                          | 0                           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 8587                                      | 0                               | 0                               | 16,853                       | 0                               | 0                               | 0                               | 0                               | 68,698                      | 68,698                     | 68,698                      |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 8690                                      | 0                               | 0                               | 8,225                        | 8,225                           | 8,225                           | 8,225                           | 8,225                           | 347,434                     | 347,434                    | 347,434                     |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 8699                                      | 0                               | 8,225                           | 8,225                        | 8,225                           | 8,225                           | 8,225                           | 8,225                           | 8,225                       | 8,225                      | 8,225                       |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 8792                                      | 18,842                          | 18,712                          | 17,459                       | 17,459                          | 19,118                          | 19,098                          | 2,243                           | 0                           | 0                          | 0                           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 8792                                      | 0                               | 92,714                          | 48,968                       | 43,560                          | 25,612                          | 40,468                          | 27,601                          | 21,245                      | 21,245                     | 21,580                      |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 8329                                      | 0                               | 0                               | 0                            | 0                               | 0                               | 0                               | 0                               | 0                           | 0                          | 0                           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 0                                         | 35,725                          | 14,992                          | 9,473                        | 15,000                          | 28,948                          | (1,413)                         | 2,289                           | 14,500                      | 14,500                     | 14,500                      |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 0                                         | 0                               | 130                             | 0                            | 0                               | 2,427                           | 611                             | 2,000                           | 0                           | 0                          | 0                           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 8792                                      | 50,000                          | (13,594)                        | 303                          | 0                               | (6,721)                         | 7,142                           | 12,441                          | 0                           | 0                          | 0                           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 8792                                      | 0                               | 0                               | 0                            | 0                               | 0                               | 0                               | 0                               | 0                           | 0                          | 0                           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 8722/8792                                 | 1,868,201                       | 1,905,659                       | 1,949,278                    | 1,960,807                       | 1,967,801                       | 1,932,615                       | 1,924,166                       | 1,945,283                   | 1,945,283                  | 1,950,127                   |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 8792                                      | 14,495                          | 0                               | 14,527                       | 14,527                          | 14,527                          | 14,527                          | 0                               | 0                           | 0                          | 0                           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>Total Revenue</b>                      | <b>2,781,732</b>                | <b>2,976,007</b>                | <b>3,052,272</b>             | <b>2,987,872</b>                | <b>3,180,139</b>                | <b>3,385,179</b>                | <b>3,386,673</b>                | <b>3,827,179</b>            | <b>3,703,747</b>           | <b>3,720,105</b>            |
| <b>Expenditures:</b><br><br>Teachers<br>Teachers/Substitutes<br>Pupil Support-Psychologists<br>Substitutes/Stipends/Extra Duty<br>Director of Special Education<br>Staff Development<br>Special Ed Pupil Services<br>Special Ed Instr. Aides/sign interpreter<br>Instructional Aide - Regular<br>Instructional Aide Sub - Illness<br>Instructional Aide Sub - Non Illness<br>Clerical/Typewell Aide<br>Salary Related Benefits<br><br><b>Salaries &amp; Benefits</b><br><br>Special Ed Supplies<br>Legal Services<br>Legal Judgements<br>Special Ed Consultants<br>MCOE Contract Services<br>1:1 Aides<br>Oth. Operating Svcs - mileage conference, printing<br>Instructional Equipment<br>Non Public School (NPS) tuition<br>Mental Health Residential<br>Non Public Agency (NPA) & 1:1 aides<br>Transportation - taxi cabs etc<br>Transportation - in-leu<br>Transportation - contract w/MPTA<br>Special Ed Excess Cost - Bill Back<br>State Special Schools<br>Indirect Cost<br><b>Non Personnel Expenditures</b> | 1110                                      | 1,044,536                       | 1,200,561                       | 1,248,347                    | 1,299,240                       | 1,371,781                       | 1,355,648                       | 1,308,302                       | 1,374,216                   | 1,345,228                  | 1,342,279                   |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 1140                                      | 0                               | 240                             | 4,580                        | 11,250                          | 10,454                          | 9,294                           | 9,294                           | 8,000                       | 8,000                      | 8,000                       |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 1200                                      | 216,786                         | 256,594                         | 302,558                      | 312,513                         | 312,419                         | 426,520                         | 365,516                         | 621,787                     | 624,319                    | 624,319                     |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 1350/3080                                 | 11,093                          | 39,802                          | 39,225                       | 45,220                          | 84,778                          | 66,441                          | 116,957                         | 52,000                      | 57,500                     | 57,500                      |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 1317                                      | 105,004                         | 116,716                         | 122,841                      | 128,065                         | 130,913                         | 130,596                         | 130,058                         | 133,758                     | 136,662                    | 136,662                     |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 1000                                      | 0                               | 0                               | 0                            | 0                               | 0                               | 0                               | 0                               | 0                           | 0                          | 0                           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 2000                                      | 0                               | 0                               | 0                            | 0                               | 0                               | 0                               | 0                               | 0                           | 0                          | 0                           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 2110                                      | 378,310                         | 560,128                         | 644,181                      | 657,908                         | 650,877                         | 662,733                         | 671,195                         | 767,296                     | 801,445                    | 847,020                     |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 2160                                      | 2,412                           | 2,961                           | 3,775                        | 8,100                           | 7,760                           | 19,730                          | 8,040                           | 7,050                       | 7,050                      | 7,892                       |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 2170                                      | 5,724                           | 11,114                          | 5,420                        | 7,200                           | 6,320                           | 9,010                           | 6,920                           | 8,300                       | 8,700                      | 8,700                       |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 2401                                      | 52,211                          | 101,668                         | 104,075                      | 110,861                         | 119,954                         | 74,327                          | 74,156                          | 75,670                      | 75,971                     | 75,971                      |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 3000                                      | 565,776                         | 732,594                         | 822,835                      | 930,016                         | 1,009,457                       | 1,093,692                       | 1,090,360                       | 1,286,367                   | 1,286,725                  | 1,310,701                   |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>Salaries &amp; Benefits</b>            | <b>2,391,852</b>                | <b>3,022,378</b>                | <b>3,297,937</b>             | <b>3,510,373</b>                | <b>3,703,713</b>                | <b>3,838,698</b>                | <b>3,784,788</b>                | <b>4,336,444</b>            | <b>4,351,600</b>           | <b>4,420,584</b>            |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 4000                                      | 24,274                          | 44,643                          | 33,832                       | 30,150                          | 56,334                          | 190,333                         | 21,963                          | 39,870                      | 116,363                    | 116,320                     |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 5829                                      | 17,082                          | 25,746                          | 17,830                       | 115,000                         | 19,203                          | 56,026                          | 113,630                         | 100,000                     | 95,300                     | 74,300                      |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 5825                                      | 93,880                          | 95,607                          | 55,572                       | 185,000                         | 36,641                          | 105,300                         | 109,037                         | 150,000                     | 150,000                    | 150,000                     |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 5837                                      | 0                               | 2,363                           | 778                          | 2,000                           | 2,923                           | 4,862                           | 14,795                          | 15,000                      | 14,500                     | 13,744                      |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 5900.30                                   | 12,859                          | 32,962                          | 0                            | 0                               | 0                               | 0                               | 0                               | 0                           | 0                          | 0                           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 5840                                      | 221,459                         | 327,962                         | 335,044                      | 285,000                         | 463,716                         | 363,072                         | 207,207                         | 446,500                     | 298,640                    | 305,619                     |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 5900                                      | 13,866                          | 23,303                          | 77,346                       | 90,820                          | 56,769                          | 145,931                         | 84,889                          | 88,970                      | 89,045                     | 130,588                     |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 6000                                      | 0                               | 0                               | 0                            | 0                               | 0                               | 40,335                          | 0                               | 0                           | 0                          | 0                           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 5833                                      | 580,948                         | 499,193                         | 456,809                      | 540,000                         | 516,827                         | 686,504                         | 824,440                         | 1,085,105                   | 785,105                    | 725,212                     |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 5834                                      | 480,507                         | 176,326                         | 205,586                      | 250,000                         | 197,650                         | 168,229                         | 192,601                         | 233,000                     | 368,698                    | 387,785                     |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 5835                                      | 12,261                          | 48,911                          | 34,018                       | 35,500                          | 28,158                          | 29,321                          | 35,574                          | 233,000                     | 233,000                    | 233,000                     |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 5230                                      | 0                               | 0                               | 0                            | 0                               | 0                               | 0                               | 0                               | 39,330                      | 42,329                     | 42,329                      |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 5200.05                                   | 0                               | 0                               | 0                            | 0                               | 0                               | 0                               | 0                               | 0                           | 0                          | 0                           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 7143                                      | 186,460                         | 92,941                          | 160,089                      | 230,110                         | 305,383                         | 454,160                         | 347,471                         | 434,805                     | 407,715                    | 407,715                     |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 7142                                      | 292,388                         | 409,709                         | 437,300                      | 501,483                         | 378,948                         | 380,387                         | 416,700                         | 496,248                     | 427,550                    | 432,293                     |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 7130                                      | 213,646                         | 354,856                         | 262,183                      | 318,842                         | 356,391                         | 524,079                         | 376,158                         | 452,154                     | 452,154                    | 452,154                     |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 7310                                      | 0                               | 0                               | 0                            | 0                               | 0                               | 0                               | 0                               | 0                           | 0                          | 0                           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>Non Personnel Expenditures</b>         | <b>2,129,640</b>                | <b>2,115,249</b>                | <b>2,076,392</b>             | <b>2,583,905</b>                | <b>2,420,037</b>                | <b>3,155,010</b>                | <b>2,742,284</b>                | <b>3,585,982</b>            | <b>3,486,399</b>           | <b>3,477,059</b>            |
| <b>Total Special Education Budget</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                           | <b>4,511,492</b>                | <b>5,137,627</b>                | <b>5,374,229</b>             | <b>5,094,276</b>                | <b>5,132,750</b>                | <b>6,594,708</b>                | <b>6,527,082</b>                | <b>7,923,426</b>            | <b>7,837,969</b>           | <b>7,897,623</b>            |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>Contribution from the General Fund</b> | <b>(1,729,760)</b>              | <b>(2,161,620)</b>              | <b>(2,321,957)</b>           | <b>(3,106,406)</b>              | <b>(2,952,611)</b>              | <b>(3,809,529)</b>              | <b>(3,131,409)</b>              | <b>(4,296,247)</b>          | <b>(4,134,252)</b>         | <b>(4,177,518)</b>          |

**Certificated Staffing Comparison**  
**2012/2013 Adopted Budget vs. 2012/2013 Spring**

| CERTIFICATED                  | 2012/2013       |                 |                 |
|-------------------------------|-----------------|-----------------|-----------------|
|                               | FTE             |                 |                 |
|                               | Adopted         | Spring 2013     | Increase /      |
| SITE                          | A               | B               | (Decrease)      |
| Drake                         | 60.9000         | 60.3000         | (0.6000)        |
| Redwood                       | 88.7000         | 88.4000         | (0.3000)        |
| Tamalpais                     | 76.2000         | 76.1000         | (0.1000)        |
| San Andreas                   | 7.0200          | 7.5750          | 0.5550          |
| Tamiscal                      | 8.0000          | 8.0000          | 0.0000          |
|                               |                 |                 |                 |
|                               |                 |                 |                 |
| DISTRICTWIDE                  |                 |                 |                 |
| Global Studies                | 0.2000          | 0.2000          | 0.0000          |
| ESL Teacher                   | 0.2000          | 0.2000          | 0.0000          |
| TFT                           | 0.0000          | 0.2000          | 0.2000          |
|                               |                 |                 |                 |
| <b>Sub Total Unrestricted</b> | <b>241.2200</b> | <b>240.9750</b> | <b>(0.2450)</b> |
|                               |                 |                 |                 |
| Title I (06-3010)             | 0.0000          | 0.0000          | 0.0000          |
| EIA (06-7091)                 | 0.0000          | 0.2250          | 0.2250          |
|                               |                 |                 |                 |
| <b>Sub Total Restricted</b>   | <b>0.0000</b>   | <b>0.2250</b>   | <b>0.2250</b>   |
|                               |                 |                 |                 |
| <b>TOTAL</b>                  | <b>241.2200</b> | <b>241.2000</b> | <b>(0.0200)</b> |
|                               |                 |                 |                 |
| Fund 11                       | 0.6000          | 0.6000          | 0.0000          |
|                               |                 |                 |                 |
|                               |                 |                 |                 |
| <b>TOTAL</b>                  | <b>241.8200</b> | <b>241.8000</b> | <b>(0.0200)</b> |

**Classified Staffing Comparison**  
**2012/2013 Adopted Budget vs. 2012/2013 Spring**

| <b>POSITION</b>               | <b>2012/13<br/>FTE Adopted</b> | <b>2012/13<br/>FTE Spring</b> |
|-------------------------------|--------------------------------|-------------------------------|
| Paraeducator                  | 0.450                          | 0.525                         |
| Health Specialist             | 1.000                          | 1.000                         |
| Delivery                      | 1.000                          | 1.000                         |
| Custodian                     | 28.500                         | 28.500                        |
| Library Aide                  | 3.000                          | 3.000                         |
| Computer                      | 5.500                          | 5.500                         |
| Print Shop                    | 2.000                          | 2.000                         |
| Clerical                      | 41.875                         | 41.875                        |
| Campus Staff Assistant        | 10.000                         | 10.000                        |
| <b>Sub Total Unrestricted</b> | <b>93.325</b>                  | <b>93.400</b>                 |
| Maintenance                   | 5.000                          | 5.000                         |
| Grounds                       | 4.000                          | 4.000                         |
| Clerical – M&O                | 1.000                          | 1.000                         |
| Spec. Ed.-Paraeducator        | 16.750                         | 20.125                        |
| Spec. Ed. -Secretary          | 1.000                          | 1.000                         |
| Title I                       | 1.450                          | 1.450                         |
| EIA-LEP                       | 0.000                          | 0.000                         |
| Parent Funds                  | 0.000                          | 1.925                         |
| <b>Sub Total Restricted</b>   | <b>29.200</b>                  | <b>34.500</b>                 |
| <b>TOTAL</b>                  | <b>122.525</b>                 | <b>127.900</b>                |

**Classified Staffing Comparison - Clerical Detail**  
**2012/2013 Adopted Budget vs. 2012/2013 Spring**

|                                          | 2012/13 FTE<br>Spring | 2012/13 FTE<br>Adopted |
|------------------------------------------|-----------------------|------------------------|
| Clerk I                                  | -                     | -                      |
| College & Career Specialist              | 3.750                 | 3.750                  |
| Clerk II (Receptionist)                  | -                     | -                      |
| Service Center Specialist                | -                     | -                      |
| Clerk III (Attendance)                   | 3.750                 | 3.750                  |
| Clerk IV                                 | 2.125                 | 2.125                  |
| Senior Account Clerk                     | 2.875                 | 2.875                  |
| Secretary                                | 13.375                | 13.375                 |
| Administrative Secretary                 | 4.000                 | 4.000                  |
| Payroll Coordinator                      | 1.000                 | 1.000                  |
| Accounting Coordinator                   | 1.000                 | 1.000                  |
| Budget Coordinator                       | 1.000                 | 1.000                  |
| Executive Assistant to Superintendent/BO | 1.000                 | 1.000                  |
| Principals Secretary                     | 3.000                 | 3.000                  |
| Alternative School Secretary             | 2.000                 | 2.000                  |
| Information Technology Data Specialist   | 3.000                 | 3.000                  |
| Sr. Info. Technology Data Specialist     | 1.000                 | 1.000                  |
| <b>Total</b>                             | <b>42.8750</b>        | <b>42.8750</b>         |

**TAMALPAIS UNION HIGH SCHOOL DISTRICT  
FAIR SHARE REDUCTION**

|                                                   | 09/10                  | 10/11               | 11/12               | 12/13               |
|---------------------------------------------------|------------------------|---------------------|---------------------|---------------------|
| Fair Share Reduction                              | \$ 927,375             |                     |                     |                     |
| Fair Share Reduction                              |                        |                     |                     |                     |
| 9/10 Revenue Limit Subject to Deficit Multiplier  | \$ 27,356,056<br>5.81% | \$ 1,589,387        |                     |                     |
| Fair Share Reduction                              |                        |                     |                     |                     |
| 10/11 Revenue Limit Subject to Deficit Multiplier | \$ 27,025,104<br>8.92% |                     | 2,410,639           |                     |
| Fair Share Reduction                              |                        |                     |                     |                     |
| 11/12 Revenue Limit Subject to Deficit Multiplier | 28,110,658<br>9.57%    |                     |                     | 2,690,190           |
| <b>Estimated Reduction</b>                        | <b>\$ 927,375</b>      | <b>\$ 1,589,387</b> | <b>\$ 2,410,639</b> | <b>\$ 2,690,190</b> |

| Available State Categoricals              | Available    | Reduction      | Balance    |
|-------------------------------------------|--------------|----------------|------------|
| Supplemental Instruction                  | \$ 89,382    | \$ (89,382)    | \$ -       |
| Gate                                      | 24,872       | (24,872)       | -          |
| EIA                                       | 71,908       | -              | 71,908     |
| Class Size Reduction                      | 309,588      | (309,588)      | -          |
| School & Library Improv Block Grant       | 2,501        | (2,501)        | -          |
| School Safety                             | 123,731      | (123,731)      | -          |
| Professional Development Block Grant      | 187,965      | (187,965)      | -          |
| Instructional Materials                   | 214,161      | (214,161)      | -          |
| Math & Reading Professional Dev           | 11,023       | (11,023)       | -          |
| Pupil Retention Block Grant               | 23,614       | (23,614)       | -          |
| PAR                                       | 19,098       | (19,098)       | -          |
| CAHSEE                                    | 38,515       | -              | 38,515     |
| Supplemental Counseling                   | 221,458      | (221,458)      | -          |
| Arts & Music Block Grant                  | 54,485       | (52,496)       | 1,989      |
| Deferred Maintenance                      | 157,000      | -              | 157,000    |
| Adult Education                           | 1,410,301    | (1,410,301)    | -          |
| Adult Education-CBETS                     | 1,422        | -              | 1,422      |
| Special Education - AB602                 | 187,001      | -              | 187,001    |
| Special Education - Mental Health         | 257,622      | -              | 257,622    |
|                                           | \$ 3,405,647 | \$ (2,690,190) | \$ 715,457 |
| Less:                                     |              |                |            |
| Constitutional Guarantee of \$120 per ADA | \$ (445,252) |                |            |
| Available for Fair Share Reduction        | \$ 2,960,395 |                |            |

# History of Property Tax Change

APPENDIX H

| <u>Fiscal Year</u> | <u>Actual Taxes</u> | <u>Increase Over Prior Year</u> |   |
|--------------------|---------------------|---------------------------------|---|
|                    |                     | \$                              | % |

|       |            |           |       |
|-------|------------|-----------|-------|
| 87-88 | 9,610,865  |           |       |
| 88-89 | 10,596,636 | 985,771   | 10.3% |
| 89-90 | 11,840,674 | 1,244,038 | 11.7% |
| 90-91 | 12,666,884 | 826,210   | 7.0%  |
| 91-92 | 13,446,019 | 779,135   | 6.2%  |
| 92-93 | 14,619,350 | 1,173,331 | 8.7%  |
| 93-94 | 15,273,187 | 653,837   | 4.5%  |
| 94-95 | 15,822,799 | 549,612   | 3.6%  |
| 95-96 | 16,253,696 | 430,897   | 2.7%  |
| 96-97 | 16,994,860 | 741,164   | 4.6%  |
| 97-98 | 17,960,502 | 965,642   | 5.7%  |
| 98-99 | 19,152,625 | 1,192,123 | 6.6%  |
| 99-00 | 20,968,661 | 1,816,036 | 9.5%  |
| 00-01 | 23,042,765 | 2,074,104 | 9.9%  |
| 01-02 | 25,283,084 | 2,240,319 | 9.7%  |
| 02-03 | 27,310,472 | 2,027,388 | 8.0%  |
| 03-04 | 29,285,599 | 1,975,127 | 7.2%  |
| 04-05 | 31,470,427 | 2,184,828 | 7.5%  |
| 05-06 | 34,102,150 | 2,631,723 | 8.4%  |
| 06-07 | 37,045,816 | 2,943,666 | 8.6%  |
| 07-08 | 39,559,232 | 2,513,416 | 6.8%  |
| 08-09 | 41,933,227 | 2,373,995 | 6.0%  |
| 09-10 | 43,083,787 | 1,150,560 | 2.7%  |
| 10-11 | 42,635,597 | (448,190) | -1.0% |
| 11-12 | 43,125,248 | 489,651   | 1.1%  |
| 12-13 | 43,749,051 | 623,803   | 1.4%  |
| 12-13 | 44,087,452 | 962,204   | 2.2%  |
| 12-13 | 44,155,665 | 1,030,417 | 2.4%  |

12-13 Adoption

12-13 First Interim

12-13 Second Interim

**Actual Taxes Distributed  
Dollar Change**

