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 Actuals	2012/13 Adopted	2012/13 1st Interim	2012/13 2nd 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
Total	**$5,158,524**	**$6,394,892**	**$6,250,526**	**$6,293,647**

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

Multi-year Projection		UNRESTRICTED Budget 2012-13	UNRESTRICTED Projected 2013-14	UNRESTRICTED Projected 2014-15	RESTRICTED Budget 2012-13	RESTRICTED Projected 2013-14	RESTRICTED Projected 2014-15	COMBINED Budget 2012-13	COMBINED Projected 2013-14	COMBINED Projected 2014-15
	BEGINNING BALANCE	**21,991,738**	**20,055,026**	**17,638,623**	**1,317,833**	**0**	**(0)**	23,309,571	20,055,026	17,638,622
(+) REVENUES										
Revenue Limit Sources	8010-8099	43,140,273	44,415,973	45,737,729	749,950	749,950	749,950	43,890,223	45,165,923	46,487,679
Federal Revenues	8100-8299	0	0	0	1,291,714	1,094,096	1,094,096	1,291,714	1,094,096	1,094,096
State Revenues	8300-8599	669,910	487,281	519,406	520,413	546,076	554,098	1,190,323	1,033,357	1,073,505
Local Revenues	8600-8799	9,464,564	9,991,342	10,284,781	2,863,892	2,863,892	2,863,892	12,328,456	12,855,234	13,148,673
	TOTAL REVENUES	**53,274,747**	**54,894,596**	**56,541,916**	**5,425,969**	**5,254,014**	**5,262,036**	**58,700,716**	**60,148,610**	**61,803,953**
(-) EXPENDITURES										
Certificated Salaries		24,343,825	25,549,103	26,268,206	2,506,538	2,426,204	2,454,003	26,850,363	27,975,307	28,722,208
Classified Salaries		6,412,328	6,521,547	6,632,717	1,889,054	1,896,102	1,927,748	8,301,382	8,417,649	8,560,466
Employee Benefits		10,534,902	11,039,178	11,794,775	1,830,739	1,884,243	1,988,410	12,365,641	12,923,421	13,783,185
Books and Supplies		2,741,770	1,982,271	2,029,846	1,687,510	844,235	864,497	4,429,280	2,826,507	2,894,343
Other Operating Expenditures		4,568,877	4,769,441	4,781,560	3,437,465	3,513,089	3,597,403	8,006,342	8,282,530	8,378,964
Capital Outlay		123,985	126,713	129,754	144,680	147,863	151,412	268,665	274,576	281,165
Other Outgo		(547,388)	(547,000)	(547,000)	1,341,463	1,556,025	1,593,122	794,075	1,009,025	1,046,122
	TOTAL EXPENDITURES	**48,178,299**	**49,441,252**	**51,089,858**	**12,837,449**	**12,267,761**	**12,576,595**	**61,015,748**	**61,709,014**	**63,666,453**
Transfers In from Other Funds	8910-8929	20,400	0	0	0	0	0	20,400	0	0
Transfers Out to Other Funds	7610-7629	759,913	656,000	590,000	200,000	200,000	200,000	959,913	856,000	790,000
Other Sources	8930-8979	0	0	0	0	0	0	0	0	0
Other Uses	7630-7699	0	0	0	0			0	0	0
Contributions to Restricted	8980-8999	(6,293,647)	(7,213,747)	(7,514,560)	6,293,647	7,213,747	7,514,560	0	0	0
(+/-) Net Change in Fund Balance		**(1,936,712)**	**(2,416,403)**	**(2,652,501)**	**(1,317,833)**	**(0)**	**0**	**(3,254,545)**	**(2,416,404)**	**(2,652,500)**
(=)ENDING BALANCE		**20,055,026**	**17,638,623**	**14,986,121**	**0**	**(0)**	**(0)**	**20,055,026**	**17,638,622**	**14,986,122**
(-)	Revolving Fund Cash	12,000	12,000	12,000				12,000	12,000	12,000
(-)Unrestricted Reserve for										
Economic Uncertainty	Reserve-State 3%	1,859,270	1,876,950	1,933,694				1,859,270	1,876,950	1,933,694
(=)UNAPPROPRIATED Amount		**18,183,756**	**15,749,672**	**13,040,428**				**18,183,756**	**15,749,671**	**13,040,429**

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
A REVENUES									
Revenue Limit Sources	8010-8099	38,541,942	41,139,005	41,306,368	41,718,734	42,104,146	42,726,722	42,939,551	43,140,273
Federal Revenues	8100-8299	144	0	0	0	0	0	0	0
Other State Revenue	8300-8599	997,468	904,998	1,492,818	1,819,162	1,049,793	561,055	609,900	669,910
Other Local Revenue	8600-8799	9,099,686	9,427,604	9,323,091	9,722,011	9,723,006	9,608,291	9,772,208	9,464,564
TOTAL REVENUES		48,639,240	51,471,607	52,122,277	53,259,907	52,876,945	52,896,068	53,321,659	53,274,747
B EXPENDITURES									
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)	(486,986)	(597,811)	(453,750)	(528,518)	(547,388)	(547,388)
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 Revenue over Expenditure Before Other Sources/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**
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								
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)
TOTAL, OTHER SOURCES/USES		(5,233,933)	(4,992,606)	(5,339,519)	(7,636,291)	(5,810,731)	(7,134,405)	(6,990,039)	(7,033,160)
E Net Increase (Decrease) in FUND BALANCE		**2,247,456**	**2,742,900**	**1,919,871**	**1,379,847**	**1,123,613**	**(570,712)**	**(1,756,052)**	**(1,936,712)**
		(608,548)	(1,479,205)	(779,226)	(1,302,060)	(1,085,792)		1,085,792	1,085,792
		1,638,908	**1,263,695**	**1,140,645**	**77,787**	**37,821**	**(570,712)**	**(670,260)**	**(850,920)**

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
F **Fund Balance, Reserves**									
Beginning Balance									
As of July 1-Unaudited		13,411,521	15,658,977	18,401,877	20,321,748	20,868,123	21,991,736	21,991,736	21,991,736
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)		2,247,456	2,742,900	1,919,871	1,379,847	1,123,613	(570,712)	(1,756,052)	(1,936,712)
Program Reserves (restricted for expend.)									
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			606,187						
Site Carryovers,Tier III Fund Balance		608,548	873,018	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 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
Revenue Limit Sources									
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)
TOTAL: Rev. Limit Sources		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%
Federal Revenues									
Title VI - ECIA (RE 4110)	8290	0	0	0	0	0	0	0	0
Special Ed. PL 94-142	8181	0	0	0	0	0	0	0	0
Title II - Eisenhower (RE 4010)	8290	0	0	0	0	0	0	0	0
Drug Free (RE 3710)	8290	0	0	0	0	0	0	0	0
Vocational Education (RE 3550)	8290	0	0	0	0	0	0	0	0
Other Federal Income (D/A/T)	8290	144	0	0	0	0	0	0	0
TOTAL: Federal Revenue		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%
Other State Revenues									
Basic Aid Fair Share Reduction	8590				-	(2,410,639)	(2,620,451)	(2,690,190)	(2,690,190)
Adult Education - Flexible (RE 214)	8590				1,067,547	1,520,212	1,410,300	1,410,300	1,410,300
Supplemental Instruction	8311/19/8590	185,315	135,655	114,218	91,030	128,287	89,382	89,382	89,382
GATE: Gifted & Talented (RE 7140/0220)	8311/8590	-	-	28,524	24,881	24,872	24,872	24,872	24,872
EIA: Economic Impact Aid (RE 7091)	8311	-	-	-	-	-	-	-	-
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	14,527	-	-	-	-	-
Art & Music Block Grant (RE 6760/0216)	8590	-	-	54,527	-	54,485	54,485	54,485	54,485
STAR Test/HS Exit Exam (RE 7055/0000/0217)	8590	12,996	11,369	50,288	10,614	61,237	38,515	50,499	50,499
Professional Development (RE7393/0239)	8590	-	-	187,951	-	187,965	187,965	187,965	187,965
TOTAL: Other State Revenue		997,468	904,998	1,492,818	1,819,162	1,049,793	561,055	609,900	669,910
Percent of Total Income		2.05%	1.76%	2.86%	3.42%	1.99%	1.06%	1.14%	1.26%

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
Other Local Revenues									
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
TOTAL: Other Local Revenue		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%
TOTAL REVENUES		**48,639,240**	**51,471,607**	**52,122,277**	**53,259,907**	**52,876,945**	**52,896,068**	**53,321,659**	**53,274,747**

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
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	367,689	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 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
EXPENDITURES (Cont.)									
BOOKS AND SUPPLIES									
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	)0/15/18/19/65	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
TOTAL: Books & Supplies		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%
SERVICES & OTHER OPERATING									
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
TOTAL: Services & Op. Exp.		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 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
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 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
DETAIL OF CERTIFICATED SALARIES									
Teachers -T rack Adv / P/T Buy Back/Catastrophic Leave	1110	28,348	46,123	38,215	33,142	21,583	45,000	45,000	67,998
Teachers	1110	-	-	-	-	-	-	-	-
Regular 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 - Curriculum Develop./Stipends	1900/70/60	-	-	-	-	-	-	-	-
Summer School Teacher (GO 1430)	1110	154,370	162,120	157,013	143,690	-	-	-	-
Home Instructors (GO 1270)	1110	7,665	10,300	7,758	11,040	16,010	14,000	14,000	14,000
Teachers - extra duty/assignment,teachers lead	1120/1130	540,350	578,764	617,461	474,631	434,454	482,117	511,456	512,210
Substitute Teachers - Illness	1140	70,484	99,903	101,924	107,357	68,127	102,100	102,100	102,100
Substitute Teachers - School Business	1150	152,344	140,228	159,480	179,963	170,233	147,840	136,690	140,858
Testing & Counseling - Substitute Costs	1240/1250	1,133	3,958	220	-	1,350	500	500	640
5th Periods & Brown Act & Instr.Imprv.stipends	1160	90,268	94,534	82,625	290,500	302,669	300,000	307,750	309,750
Other Cert. Pay - HW Pay,Supple.,Wasc.	1170	21,330	160	-	-				
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
4th R, Testing extra duty	1230	30,658	28,413	24,358	22,448	18,604	12,000	12,000	12,000
Pupil Support - for Counselors	1220/1260	-	-	-	7,500	7,500	7,500	8,500	8,500
Principal	1311	680,253	693,914	701,335	611,648	651,754	649,002	662,347	701,747
Subs - Principal & AP's & Tech Support	1311/1312	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/Sr. Director	1317	128,756	139,735	125,253	-	130,591	215,962	219,529	220,705
Other Certified Supervisors	1322	33,062	24,622	29,944	39,878	61,980	51,000	55,120	55,120
Other Certificated - Salaries	1910	280,016	293,023	162,546	114,247	89,640	93,501	93,501	93,501
Other Cert. - misc.,AP,Athletics,Personnel	20/30/50/60/70	69,666	49,517	153,321	38,469	52,649	53,054	64,243	67,043
Professional Expert, Retiree Incentive	1970/1980	63,450	56,518	93,060	165,111	50,900	136,400	172,602	172,602
	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 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
DETAIL OF CLASSIFIED SALARIES									
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	1,529,065	1,530,455
Library Aide (FN 2420)	2210	131,168	129,922	157,289	128,007	124,346	130,097	132,697	132,697
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	1,784	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 (FN7700/2420)	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 (FN5901,3900,7200,7150,7300,7400,7600)	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	910/3/6/2/4/3/7	19,851	28,797	31,608	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)	2912/20/40		13,565	13,658	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
	Total	6,700,165	7,022,192	7,131,789	6,364,656	6,385,947	6,283,703	6,401,106	6,412,328

TAMALPAIS UNION HIGH SCHOOL DISTRICT
COMPARISON REPORT
RESTRICTED FUNDS
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
A REVENUES									
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
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
B EXPENDITURES									
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
TOTAL EXPENDITURES		10,707,177	12,796,583	10,676,100	10,524,496	10,045,020	10,427,220	12,170,005	12,837,449
C Excess (Deficiency) of Revenue over Expenditure Before Other Sources/Uses		(4,225,704)	(6,347,165)	(5,554,694)	(5,061,217)	(4,522,624)	(6,194,892)	(7,368,359)	(7,411,480)
D Other Sources/Uses									
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									
TOTAL, OTHER SOURCES/USES		4,157,536	6,090,225	4,900,078	5,226,190	4,958,524	6,194,892	6,050,526	6,093,647
E Net Increase (Decrease) in FUND BALANCE		(68,168)	(256,940)	(654,616)	164,973	435,900	0	(1,317,833)	(1,317,833)

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
F **Fund Balance, Reserves**									
Beginning Balance									
As of July 1-Unaudited		1,696,682	1,628,514	1,371,574	716,958	881,931	1,317,831	1,317,831	1,317,831
Audit Adjustments		-	-	-	-	-	-	-	-
NET BEGINNING BALANCE		1,696,682	1,628,514	1,371,574	716,958	881,931	1,317,831	1,317,831	1,317,831
Fund Increase (Decrease)		(68,168)	(256,940)	(654,616)	164,973	435,900	-	(1,317,833)	(1,317,833)
Other Restatements (BASRC & SSP)									
PTSA Ending Balance from 1997/98 ***									
PTSA & Alumni carryover - 1998/99 ***									
ENDING FUND BALANCE		**1,628,514**	**1,371,574**	**716,958**	**881,931**	**1,317,831**	**1,317,831**	**(2)**	**(2)**
Components of District Paid Restricted Programs:									
Prepaid Expenditures									
ROC/P Revenue									
ROC/P Expenditures									
Vocational Education									
Marin Comm.Found - Add'l c/o									
Economic Impact Aid									
BASRC - Redwood									
Alumni Grant - Unrest. as RE 0001									
Staff Development Buy Back - on J390									
SB 1882 Staff Development - Timing									
Total District Paid Restricted Programs									

J200 Budget Comparison DESCRIPTION	Object	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
Revenue Limit Sources									
State Aid-Current Year	8011	0	0	0	0	0	0	0	0
State Aid-Prior Year	8019	0	0	0	0	0	0	0	0
Homeowners Exemption	8021	0	0	0	0	0	0	0	0
Other Subventions/In-Lieu Taxes	8029	0	0	0	0	0	0	0	0
Secured Roll Taxes	8041	0	0	0	0	0	0	0	0
Unsecured Taxes	8042	0	0	0	0	0	0	0	0
Prior Year Taxes	8043	0	0	0	0	0	0	0	0
Revenue Limit Transfers - Special Ed	8091	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
TOTAL: Rev. Limit Sources		590,652	488,408	627,879	666,374	762,056	748,465	748,465	749,950
Percent of Total Income		9.11%	7.57%	12.26%	12.20%	13.80%	17.68%	15.59%	13.82%
Federal Revenues									
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			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	68,698	68,698	68,698
Sml Learning/McAuliff/Calif Health Science Educators/Testing	8290	0	0	0	0	0	0	0	0
TOTAL: Federal Revenue		751,371	1,371,100	1,327,004	1,426,002	1,177,976	1,015,274	1,293,117	1,291,714
Percent of Total Income		11.59%	21.26%	25.91%	26.10%	21.33%	23.99%	26.93%	23.81%

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
Other State Revenues									
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)(RE7395)	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 (RE7398)	8590	0	0	0	0	0	0	0	0
SB 1882: Staff Development (RE 7315) + c/o	8590	0	0	0	0	0	0	0	0
Tenth Grade Counseling (RE 7375/7390)	8590	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(RE6761)	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
TOTAL: Other State Revenue		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	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
Other Local Revenues									
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 Activies (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 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
EXPENDITURES									
CERTIFICATED 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
Certificated Pupil Support Salaries	1200-1299	533,499	588,279	721,335	660,005	488,693	680,827	784,347	797,847
Supervisors & Administrators Salaries	1300-1399	0	0	0	0	0	0	0	0
Other Certificated Salaries	1900-1999	0	0	0	0	0	0	0	0
TOTAL: Certificated Salaries		2,560,378	2,749,573	2,691,046	2,475,358	2,177,041	2,334,801	2,473,122	2,506,538
Percent of Total Expenditures		23.91%	21.49%	25.21%	23.52%	21.67%	22.39%	20.32%	19.53%
CLASSIFIED SALARIES									
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
TOTAL: Classified Salaries		1,674,162	1,731,152	1,754,947	1,678,665	1,715,913	1,766,802	1,830,417	1,889,054
Percent of Total Expenditures		15.64%	13.53%	16.44%	15.95%	17.08%	16.94%	15.04%	14.72%
EMPLOYEE BENEFITS									
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	-	-	-	-	-	-	-	-
TOTAL: Employee Benefits		1,344,830	1,520,700	1,611,596	1,600,722	1,595,184	1,775,216	1,799,532	1,830,739
Percent of Total Expenditures		12.56%	11.88%	15.10%	15.21%	15.88%	17.02%	14.79%	14.26%
TOTAL: SALARIES AND BENEFITS		**5,579,370**	**6,001,425**	**6,057,589**	**5,754,745**	**5,488,138**	**5,876,819**	**6,103,071**	**6,226,331**
Percent of Total Expenditures		52.11%	46.90%	56.74%	54.68%	54.64%	56.36%	50.15%	48.50%

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
EXPENDITURES (Cont.)									
BOOKS AND SUPPLIES									
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
TOTAL: Books & Supplies		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%
			1						
SERVICES & OTHER OPERATING									
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				
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	833/34/35/40	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
TOTAL: Services & Op. Exp.		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 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
EXPENDITURES (Cont.)									
CAPITAL OUTLAY									
Sites & Improvement of sites	6100	0	8,000	0	0				
Buildings & Improvement of Bldgs.	6200	276,039	318,055	0	0	985	0	53,071	52,679
Furniture & Equipment	6400	51,652	107,516	32,677	88,614	145,526	7,500	15,434	33,176
Equipment Replacement	6500	0	0	0	0	0	0	13,825	58,825
TOTAL: Capital Outlay		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%
OTHER OUTGO									
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
TOTAL: Other Outgo		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%
TOTAL: Direct Support Costs	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%
TOTAL EXPENDITURES		**10,707,176**	**12,796,583**	**10,676,100**	**10,524,496**	**10,045,020**	**10,427,220**	**12,170,005**	**12,837,449**
C Excess (Deficiency) of Revenues over Expenditures Before Other Financing Sources and Uses		(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 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
DETAIL OF CERTIFICATED SALARIES									
Regular Teachers - track advancement	1100								
Regular Teachers	1110	1,783,501	1,894,518	1,703,061	1,636,417	1,468,469	1,507,216	1,495,753	1,492,804
Counselors	1210	0	0						
Certificated - Other Pay	170/1322/1930/196	3,045	0	0	0	14,880	0	0	1,480
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	120/1140/195	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 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
DETAIL OF CLASSIFIED SALARIES									
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	35,964	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
	Total	1,674,162	1,731,152	1,754,947	1,678,665	1,715,913	1,766,802	1,830,417	1,889,054

TAMALPAIS UNION HIGH SCHOOL DISTRICT
COMPARISON REPORT
COMBINED

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 Unaudited Actuals	2012-13 Adopted Budget	2012-13 First Interim	2012-13 Second 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 Revenue over Expenditure 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
	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) 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 DESCRIPTION	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
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.)		-	-	-	-	-	-	-	-
Adjustment for Restatement					(833,472)				
Restricted Program Balances						0	0	0	0
PTSA Ending Balance from 1997/98		0	0	0	0	0	0	0	0
PTSA and Alumni carryover - 1998/99		0	0	0	0	0	0	0	0
ENDING FUND BALANCE		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 (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 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 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 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 DESCRIPTION	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
Revenue Limit Sources									
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
TOTAL: Rev. Limit Sources		39,132,594	41,627,413	41,934,247	42,385,108	42,866,202	43,475,187	43,688,016	43,890,223
Percent of Total Income		70.99%	72.40%	73.26%	73.51%	73.40%	76.10%	75.16%	74.77%
Federal Revenues									
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 5	8290	0	0	0	0	0	0	0	0
Other Federal Revenue	8290	144	0	55,044	374,708	170,519	0	0	0
TOTAL: Federal Revenue		751,515	1,371,100	1,327,004	1,426,002	1,177,976	1,015,274	1,293,117	1,291,714
Percent of Total Income		1.36%	2.38%	2.32%	2.47%	2.02%	1.78%	2.22%	2.20%

J200 Budget Comparison DESCRIPTION	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
Other State Revenues									
Basic Aid Fair Share Reduction						(2,410,639)	(2,692,359)	(2,690,190)	(2,690,190)
Adult Education Flex (RE 0214)	8590				0	1,520,212	1,410,300	1,410,300	1,410,300
Supplemental Instruction	8311	185,315	135,655	114,218	91,030	128,287	89,382	89,382	89,382
GATE: Gifted & Talented (RE 7140)	8311	35,036	30,868	28,524	24,881	24,872	24,872	24,872	24,872
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	8537						347,434	347,434	347,434
Class Size 9 - 12	8435	334,905	323,596	190,768	0	309,588	309,588	309,588	309,588
Mandated Costs Reimburse.	8550	948	0	0	191,761	86,921	0	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 6296/7395)	8590	3,145	2,647	2,501	0	2,501	2,501	2,501	2,501
Special Education/CAHSEE	8590	16,853	0	0	0	0	0	0	0
Safety & Violence Prev. (RE 6405)	8590	99,033	127,236	93,849	0	123,730	123,730	123,730	123,730
Fiscal Solvency Plan (RE 7386)	8590	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	0
One-time Site Block Grant (RE 0041)	8590	0	0	1	0	0	0	0	0
Professional Dev Block Grant (RE 7393)	8590	236,348	0	187,951	0	187,965	187,965	187,965	187,965
Digital HS - Maintenance - 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	214,720	0	214,451	214,451	214,151	214,151
Inst'l Mat'l , Core/ One Time (RE7180/7398)	8590	0	0	0	0	0	0	0	0
Ca Instructional School Garden (CISG) (RE 7026)	8590	605	6,370	3,025	0	0	0	0	0
Math & Reading Professional Dev (RE 0229)	8590			12,739	0	11,023	11,023	11,023	11,023
Tenth Grade Counseling (RE 7375/7390)	8590	29,098	26,649	23,614	0	23,614	23,614	23,614	23,614
Mentor Teacher Program (RE 7270)	8590	14,527	14,527	14,527	0	0	0	0	0
PAR (RE 7271)	8590	23,760	0	19,097	0	19,098	19,098	19,098	19,098
MTN / Martin Luther King/MPTA	8590	0	0	0	0	0	0	0	0
STAR Test/HS Exit Exam (RE 7055/0000/0217)	8590	12,996	11,369	50,288	10,614	61,237	38,515	50,499	50,499
School Secondary Program (RE 7370)	8590	0	0	0	0	0	0	0	0
CAHSEE Intensive Instr. & Serv (7055/7056)	8590	42,264	0	0	0	0	0	0	0
Readers for the Blind (RE 7810)	8590	0	0	0	0	0	0	0	0
California Arts Council (RE 9767)	8590	0	0	0	0	0	0	0	0
Staff Development Buy Back (03-0015)	8590	0	0	1	0	0	0	0	0
Supplemental School Counseling (RE7088)	8590	285,052	0	75,435	598	221,458	221,458	221,458	221,458
Teacher Recruit & Student Support	8590	395	2,209	0	0	0	0	0	0
Arts,Music, & PE Supply & Equipment	8590	76,151	0	0	0	0	0	0	0
Arts & Music Block Grant (RE 6760)	8590	52,761	68,757	54,527	0	54,485	54,485	54,485	54,485
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 (RE 6300)	8560/8590	73,986	50,402	66,004	68,944	111,871	90,678	90,678	90,678
TOTAL: Other State Revenue		2,449,904	1,546,031	1,621,265	845,634	1,233,562	999,167	1,119,910	1,190,323
Percent of Total Income		4.44%	2.69%	2.83%	1.47%	2.11%	1.75%	1.93%	2.03%

J200 Budget Comparison DESCRIPTION	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
Other Local Revenues									
Site Institute	8699	0	0	0	0	0	0	0	0
Parcel Tax Income	8622	7,840,853	8,011,097	8,262,252	8,615,349	8,782,054	9,085,190	9,105,190	8,734,923
Other Sales	8639	0	0	150	3,118	687	0	0	4,427
Leases and Rentals	8650	140,275	183,682	189,248	368,575	396,570	283,500	284,846	284,827
Interest Income (incl.categorical moneys)	8660	644,778	354,404	161,182	98,273	46,155	65,000	65,000	40,000
Interagency Revenues ROP (RE 6350)	8677	320,871	349,592	212,520	112,330	101,101	101,101	101,101	101,101
Home to School (DD2 053) - Golden Gate	8689	0	13,935	0	0	0	0	0	0
Home to School (DD2 053) - West Marin	8699	10,425	3,123	1,811	271	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) (RE 9150/55	8699	85,419	21,726	0	0	15,214	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
TOTAL: Other Local Revenue		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%
TOTAL REVENUES		**55,120,713**	**57,494,325**	**57,243,685**	**57,655,639**	**58,399,341**	**57,128,396**	**58,123,305**	**58,700,716**

J200 Budget Comparison DESCRIPTION	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
EXPENDITURES									
CERTIFICATED 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
Certificated Pupil Support 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
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		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 DESCRIPTION	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
EXPENDITURES (Cont.)									
BOOKS AND SUPPLIES									
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
TOTAL: Books & Supplies		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 DESCRIPTION	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
EXPENDITURES (Cont.)									
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
TOTAL: Services & Op. Exp.		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	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
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 DESCRIPTION	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
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. Scvs.,& 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	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 DESCRIPTION	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
DETAIL OF CLASSIFIED SALARIES									
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 - Grounds & Custodian	2290	0	147	50	1,674	135	1,900	200	200
Assistant Superintendent-Human Resources	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(Maint. & Oper. &Fiscal Services)	2316	300,509	326,381	331,325	277,374	270,707	256,930	262,362	262,362
Classified Management (incl.property acct)	2322	35,060	57,245	50,158	85,666	54,925	55,746	56,858	56,858
Board of Trustees	2322	5,850	5,850	5,950	3,050	2,375	2,750	2,750	2,750
Computer (FN7700)	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		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				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 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 Second Interim
A REVENUES								
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
TOTAL REVENUES		2,875,400	2,629,955	2,622,884	897,477	937,173	896,361	925,492
B EXPENDITURES								
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
TOTAL EXPENDITURES		2,518,778	2,449,664	2,575,651	1,437,581	1,390,915	1,431,001	1,460,132
C Excess (Deficiency) of Revenue Over Expenditure Before Other Sources/Uses		**356,622**	**180,291**	**47,233**	**(540,105)**	**(453,742)**	**(534,640)**	**(534,640)**
D Other Sources/Uses								
Interfund Transfers								
Tranfers 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								
TOTAL, OTHER SOURCES		(4,910)	0	12,748	133,036	60,260	112,465	112,465
E Net Increase (Decrease) in FUND BALANCE		**351,712**	**180,291**	**59,981**	**(407,069)**	**(393,483)**	**(422,175)**	**(422,175)**

J202 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 Second Interim
F Fund Balance, Reserves								
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
NET BEGINNING BALANCE		1,358,490	1,710,202	1,890,492	1,950,474	1,543,405	1,149,922	1,149,922
Fund Increase (Decrease)		351,712	180,291	59,981	(407,069)	(393,483)	(422,175)	(422,175)
Program Reserves (restrict for possible expenditures								
Restricted Program Balance								
ENDING BALANCE		**1,710,202**	**1,890,492**	**1,950,474**	**1,543,405**	**1,149,922**	**727,747**	**727,747**

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 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 Second Interim
A	**REVENUES**								
	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
	TOTAL REVENUES		2,121,894	1,857,398	1,817,953	244,181	244,842	221,361	250,492
B	**EXPENDITURES**								
	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
	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
	TOTAL EXPENDITURES		1,770,182	1,686,439	1,680,649	671,650	617,924	643,536	672,667
C	Excess (Deficiency) of Revenue Over Expenditure Before Other Sources/Uses		**351,712**	**170,958**	**137,304**	**(427,469)**	**(373,083)**	**(422,175)**	**(422,175)**
D	**Other Sources/Uses**								
	Interfund Transfers								
	Tranfers In	8910-8929	0	0	(67,990)				0
	Transfer Out	7610-7629	0	0	0	0	0	0	0
	Teeter Fund								
	TOTAL, OTHER SOURCES		0	0	(67,990)	0	0	0	0
E	**Net Increase (Decrease) in FUND BALANCE**		**351,712**	**170,958**	**69,314**	**(427,469)**	**(373,083)**	**(422,175)**	**(422,175)**

	J202 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 Second Interim
F	**Fund Balance, Reserves**								
	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						
	NET BEGINNING BALANCE		1,358,490	1,710,202	1,881,160	1,950,474	1,523,005	1,149,923	1,149,923
	Fund Increase (Decrease)		351,712	170,958	69,314	(427,469)	(373,083)	(422,175)	(422,175)
	Program Reserves (restrict for possible expenditures								
	Restricted Program Balance								
	ENDING BALANCE		**1,710,202**	**1,881,160**	**1,950,474**	**1,523,005**	**1,149,923**	**727,748**	**727,748**

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 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 Second Interim
A REVENUES								
Revenue Limit Sources	8010-8099	0	0	0	0	0	0	0
Federal Revenue	8100-8299	0	0	0	0	0	0	0
Other State Revenue	8300-8599	0	0	0	0	0	0	0
Other Local Revenue	8600-8799	753,506	772,557	804,932	653,295	692,331	675,000	675,000
TOTAL REVENUES		753,506	772,557	804,932	653,295	692,331	675,000	675,000
B EXPENDITURES								
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
TOTAL EXPENDITURES		748,596	763,224	895,002	765,931	772,991	787,465	787,465
C Excess (Deficiency) of Revenue Over Expenditure Before Other Sources/Uses		**4,910**	**9,333**	**(90,071)**	**(112,636)**	**(80,660)**	**(112,465)**	**(112,465)**
D Other Sources/Uses								
Interfund Transfers								
Tranfers 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								
TOTAL, OTHER SOURCES		(4,910)	0	80,738	133,036	60,260	112,465	112,465
E **Net Increase (Decrease) in FUND BALANCE**		**0**	**9,333**	**(9,333)**	**20,400**	**(20,400)**	**0**	**0**

J202 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 Second Interim
F Fund Balance, Reserves								
Beginning Balance								
As of July 1 - Unaudited		0	0	9,333	(0)	20,400	(0)	(0)
Audit Adjustments								
NET BEGINNING BALANCE		0	0	9,333	(0)	20,400	(0)	(0)
Fund Increase (Decrease)		0	9,333	(9,333)	20,400	(20,400)	0	0
Program Reserves (restrict for possible expenditures								
Restricted Program Balance								
ENDING BALANCE		**0**	**9,333**	**(0)**	**20,400**	**(0)**	**(0)**	**(0)**

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 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 Second Interim
A	**REVENUES**								
	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
	TOTAL REVENUES		580,438	615,539	655,568	700,445	677,753	675,250	675,250
B	**EXPENDITURES**								
	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
	TOTAL EXPENDITURES		967,517	931,716	985,261	1,007,510	1,012,923	1,032,298	1,032,298
C	Excess (Deficiency) of Revenue Over Expenditure Before Other Sources/Uses		**(387,079)**	**(316,177)**	**(329,692)**	**(307,065)**	**(335,170)**	**(357,048)**	**(357,048)**
D	**Other Sources/Uses**								
	Interfund Transfers								
	Tranfers 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								
	TOTAL, OTHER SOURCES		379,307	333,786	344,692	307,065	321,947	357,048	357,048
E	**Net Increase (Decrease) in FUND BALANCE**		**(7,772)**	**17,609**	**15,000**	**0**	**(13,223)**	**0**	**0**

J202 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 Second Interim
F	**Fund Balance, Reserves**								
	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
	NET BEGINNING BALANCE		14,439	6,667	24,276	39,276	39,276	26,053	26,053
	Fund Increase (Decrease)		(7,772)	17,609	15,000	0	(13,223)	0	0
	Program Reserves (restrict for possible expenditures								
	Restricted Program Balance								
	ENDING BALANCE		**6,667**	**24,276**	**39,276**	**39,276**	**26,053**	**26,053**	**26,053**

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 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 Second Interim
A REVENUES								
Revenue Limit Sources	8010-8099	0	0	0	0	0	0	0
Federal Revenue	8100-8299	0	0	0	0	0	0	0
Other State Revenue	8300-8599	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
TOTAL REVENUES		205,219	167,846	166,468	163,622	160,012	158,000	158,000
B EXPENDITURES								
Certificated Salaries	1000-1999	0	0	0	0	0	0	0
Classified Salaries	2000-2999	0	0	0	0	0	0	0
Employee Benefits	3000-3999	0	0	0	0	0	0	0
Books and Supplies	4000-4999	0	0	0	0	0	0	0
Services, Other Op. Exp.	5000-5999	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							
TOTAL EXPENDITURES		26,081	537,301	141,151	38,839	339,966	320,000	320,000
C Excess (Deficiency) of Revenue Over Expenditure Before Other Sources/Uses		**179,138**	**(369,455)**	**25,317**	**124,783**	**(179,954)**	**(162,000)**	**(162,000)**
D Other Sources/Uses								
Interfund Transfers								
Tranfers 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								
TOTAL, OTHER SOURCES		250,000	200,000	200,000	200,000	200,000	200,000	200,000
E Net Increase (Decrease) in FUND BALANCE		**429,138**	**(169,455)**	**225,317**	**324,783**	**20,046**	**38,000**	**38,000**

J202 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 Second Interim
F Fund Balance, Reserves								
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
NET BEGINNING BALANCE		753,662	1,182,800	1,013,345	1,238,661	1,563,445	1,583,491	1,583,491
Fund Increase (Decrease)		429,138	(169,455)	225,317	324,783	20,046	38,000	38,000
Program Reserves (restrict for possible expenditures								
Restricted Program Balance								
ENDING BALANCE		**1,182,800**	**1,013,345**	**1,238,661**	**1,563,445**	**1,583,491**	**1,621,491**	**1,621,491**

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 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 Second Interim
A REVENUES								
Revenue Limit Sources	8010-8099	0	0	0	0	0	0	0
Federal Revenue	8100-8299	0	0	0	0	0	0	0
Other State Revenue	8300-8599	0	0	0	0	0	0	0
Other Local Revenue	8600-8799	0	0	0	0	0	0	0
TOTAL REVENUES		0	0	0	0	0	0	0
B EXPENDITURES								
Certificated Salaries	1000-1999	0	0	0	0	0	0	0
Classified Salaries	2000-2999	0	0	0	0	0	0	0
Employee Benefits	3000-3999	0	0	0	0	0	0	0
Books and Supplies	4000-4999	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							
TOTAL EXPENDITURES		332,796	67,805	107,030	66,419	146,824	95,000	95,000
C Excess (Deficiency) of Revenue Over Expenditure Before Other Sources/Uses		**(332,796)**	**(67,805)**	**(107,030)**	**(66,419)**	**(146,824)**	**(95,000)**	**(95,000)**
D Other Sources/Uses								
Interfund Transfers								
Tranfers 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								
TOTAL, OTHER SOURCES		352,000	540,000	0	770,000	270,000	270,000	270,000
E Net Increase (Decrease) in FUND BALANCE		**19,204**	**472,195**	**(107,030)**	**703,581**	**123,176**	**175,000**	**175,000**

J202 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 Second Interim
F Fund Balance, Reserves								
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
NET BEGINNING BALANCE		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
ENDING BALANCE		**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 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 Second Interim
A REVENUES								
Revenue Limit Sources	8010-8099	0	0	0	0	0	0	0
Federal Revenue	8100-8299	0	0	0	0	0	0	0
Other State Revenue	8300-8599	0	0	0	0	0	0	0
Other Local Revenue	8600-8799	36,536	28,038	3,642	50,141	6,077	25,000	25,000
TOTAL REVENUES		36,536	28,038	3,642	50,141	6,077	25,000	25,000
B EXPENDITURES								
Certificated Salaries	1000-1999	0	0	0	0	0	0	0
Classified Salaries	2000-2999	0	0	0	0	0	0	0
Employee Benefits	3000-3999	0	0	0	0	0	0	0
Books and Supplies	4000-4999	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							
TOTAL EXPENDITURES		60,130	13,470	3,816	23,367	1,000	25,000	25,000
C Excess (Deficiency) of Revenue Over Expenditure Before Other Sources/Uses		**(23,594)**	**14,568**	**(174)**	**26,774**	**5,077**	**0**	**0**
D Other Sources/Uses								
Interfund Transfers								
Tranfers In	8910-8929	0	0	0	0	0	0	0
Transfer Out	7610-7629	0	0	0	0	0	0	0
Teeter Fund								
TOTAL, OTHER SOURCES		0	0	0	0	0	0	0
E Net Increase (Decrease) in FUND BALANCE		**(23,594)**	**14,568**	**(174)**	**26,774**	**5,077**	**0**	**0**

J202 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 Second Interim
F Fund Balance, Reserves								
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
NET BEGINNING BALANCE		30,155	6,561	21,129	20,955	47,729	52,805	52,805
Fund Increase (Decrease)		(23,594)	14,568	(174)	26,774	5,077	0	0
Program Reserves (restrict for possible expenditures								
Restricted Program Balance								
ENDING BALANCE		**6,561**	**21,129**	**20,955**	**47,729**	**52,805**	**52,805**	**52,805**

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 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 Second Interim
A REVENUES								
Revenue Limit Sources	8010-8099	0	0	0	0	0	0	0
Federal Revenue	8100-8299	0	0	0	0	0	0	0
Other State Revenue	8300-8599	0	0	0	0	0	0	0
Other Local Revenue	8600-8799	2,295	1,172	506	254	114	100	100
TOTAL REVENUES		2,295	1,172	506	254	114	100	100
B EXPENDITURES								
Certificated Salaries	1000-1999	0	0	0	0	0	0	0
Classified Salaries	2000-2999	0	0	0	0	0	0	0
Employee Benefits	3000-3999	0	0	0	0	0	0	0
Books and Supplies	4000-4999	0	0	0	0	0	0	0
Services, Other Op. Exp.	5000-5999	2,000	2,000	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
TOTAL EXPENDITURES		2,000	2,000	2,000	581	0	0	0
C Excess (Deficiency) of Revenue Over Expenditure Before Other Sources/Uses		**295**	**(828)**	**(1,494)**	**(327)**	**114**	**100**	**100**
D Other Sources/Uses								
Interfund Transfers								
Tranfers In	8910-8929	0	0	0	0	0	0	0
Transfer Out	7610-7629	0	0	0	0	0	0	0
Teeter Fund								
TOTAL, OTHER SOURCES		0	0	0	0	0	0	0
E Net Increase (Decrease) in FUND BALANCE		**295**	**(828)**	**(1,494)**	**(327)**	**114**	**100**	**100**

J202 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 Second Interim
F Fund Balance, Reserves								
Beginning Balance								
As of July 1 - Unaudited		52,609	52,904	52,076	50,582	50,255	50,370	50,370
Audit Adjustments								
NET BEGINNING BALANCE		52,609	52,904	52,076	50,582	50,255	50,370	50,370
Fund Increase (Decrease)		295	(828)	(1,494)	(327)	114	100	100
Program Reserves (restrict for possible expenditures								
Restricted Program Balance								
ENDING BALANCE		**52,904**	**52,076**	**50,582**	**50,255**	**50,370**	**50,470**	**50,470**

TAMALPAIS UNION HIGH SCHOOL DISTRICT
MULTI YEAR COMPARISON - SPECIAL EDUCATION

	Objects	2004-2005 Audited Actuals	2006-2007 Audited Actuals	2007-2008 Audited Actuals	2008-2009 Audited Actuals	2009-2010 Audited Actuals	2010-2011 Audited Actuals	2011-2012 Audited Actuals	2012-2013 Adopted Budget	2012-2013 First Interim	2012-2013 Second Interim
Revenue:											
Special Ed Rev. Limit ADA transfer from Unrestricted	8091	407,533	581,774	590,652	525,215	627,879	666,374	762,056	748,465	748,465	749,950
Special Ed Rev. Limit ADA transfer to MCOE		0	0	0	0	0	0	0	0		
Reimbursement from Bolinas Stinson and Lagunitas	8699	0	0	0	0	20,891	42,646	40,668	41,224	41,224	41,224
PL94-142 Allowance - Federal money	8181	378,711	367,385	396,538	403,079	416,389	423,284	432,105	432,105	432,105	432,799
ARRA/Special Ed	8181					55,043	231,602	170,519	0		
Mental Health - Federal	8287							0	68,698	68,698	68,698
Mental Health - State	8587							0	347,434	347,434	347,434
Special Education California High School Exit Exam	8590	0	0	16,853	0	0	0	0	0		
Extended School Year	8699	8,225	8,225	8,231	8,225	8,225	8,225	8,225	8,225	8,225	8,225
Pre-Assessment Mental Health	8792	18,842	18,712	17,459	17,459	19,118	19,098	2,243	0		
Special Ed - NPS/LCI Set Aside	8792	0	92,714	48,958	43,560	25,612	40,468	27,601	21,245	21,245	21,580
Special Ed - NPA/NPS Prior yr	8329	0	0	0	0	0	0	0	0		
Low Incidence Reimbursement/Other Reimbursements		35,725	14,992	9,473	15,000	28,948	(1,413)	2,289	14,500	14,500	14,500
Donation		0	130	0	0	2,427	611	2,000	0		
Special Ed - Prior Year			(13,584)	303		(6,721)	7,142	12,441		76,568	76,568
SELPA-ED Program	8792	50,000	0	0	0	0	0	0	0		
Special Ed - Facilities Use	8792	0	0	0	0	0	0	11,360	0		
Special Ed Fr. Cnty - AB602 block grant	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	1,959,127
Special Ed One-time Settlement	8792	14,495	0	14,527	14,527	14,527	14,527	0	0		
Total Revenue		**2,781,732**	**2,976,007**	**3,052,272**	**2,987,872**	**3,180,139**	**3,385,179**	**3,395,673**	**3,827,179**	**3,703,747**	**3,720,105**
Expenditures:											
Teachers	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
Teachers/Substitutes	1140	0	240	4,580	11,250	10,454	0	9,294	8,000	8,000	8,000
Pupil Support-Psychologists	1200	216,786	256,594	302,558	312,513	312,419	426,520	365,516	621,787	624,319	624,319
Substitutes/Stipends/Extra Duty	1250/30/60	11,093	39,802	39,225	45,220	84,778	66,441	116,957	52,000	57,500	57,500
Director of Special Education	1317	105,004	116,716	122,841	128,065	130,913	130,596	134,058	133,758	136,662	136,662
Staff Development											
Special Ed Pupil Services	1000										
Special Ed Instr. Aides/sign interpreter	2000										
Instructional Aide - Regular	2110	378,310	560,128	644,181	657,908	650,877	662,733	671,195	767,296	801,445	847,020
Instructional Aide Sub - Illness	2160	2,412	2,961	3,775	8,100	7,760	19,730	8,040	7,050	7,050	7,892
Instructional Aide Sub - Non Illness	2170	5,724	11,114	5,420	7,200	5,320	9,010	6,920	8,300	8,700	10,220
Clerical /Typewell Aide	2401	52,211	101,668	104,075	110,861	119,954	74,327	74,156	75,670	75,971	75,971
Salary Related Benefits	3000	565,776	732,594	822,835	930,016	1,009,457	1,093,692	1,090,360	1,288,367	1,286,725	1,310,701
Salaries & Benefits		**2,381,852**	**3,022,378**	**3,297,837**	**3,510,373**	**3,703,713**	**3,838,698**	**3,784,798**	**4,336,444**	**4,351,600**	**4,420,564**
Special Ed Supplies	4000	24,274	44,643	33,832	30,150	56,334	190,333	21,963	39,870	116,363	116,320
Legal Services	5829	17,082	25,746	17,830	115,000	19,203	56,026	113,630	100,000	95,300	74,300
Legal Judgements	5825	93,880	95,607	55,572	185,000	36,641	105,300	109,037	150,000	150,000	150,000
Special Ed Consultants	5837	0	2,363	778	2,000	2,923	4,862	14,795	15,000	14,500	13,744
MCOE Contract Services	5800.30	12,859	13,689	0	0	0	0	0	0	0	0
1:1 Aides	5840	221,459	327,962	335,044	285,000	463,716	363,072	207,207	446,500	298,640	305,619
Oth. Operating Svcs.- mileage,conference,printing	5000	13,866	23,303	77,346	90,820	56,769	145,931	84,889	88,970	89,045	130,588
Instructional Equipment	6000	0	0	0	0	0	40,335	0	0		
Non Public School (NPS) tuition	5833	580,948	499,193	456,809	540,000	516,827	688,504	824,440	1,085,105	785,105	725,212
Mental Health Residential	5834							0	0	368,698	387,785
Non Public Agency (NPA) & 1:1 aides	5835	460,507	176,326	205,586	250,000	197,650	168,229	192,601	233,000	233,000	233,000
Transportation - taxi cabs etc	5230	12,261	48,911	34,018	35,500	28,158	29,321	35,574	39,330	42,329	42,329
Transportation - in-lieu	5200.05	0	0	0	0	0	0	0	0	0	0
Transportation - contract w/MPTA	7143	186,460	92,941	160,089	230,110	305,383	454,160	347,471	434,805	407,715	407,715
Special Ed Excess Cost - Bill Back	7142	292,398	409,709	437,300	501,483	378,848	380,387	416,700	496,248	427,550	432,293
State Special Schools	7130	0	0	0	0	10,194	5,471	(2,181)	6,000	6,000	6,000
Indirect Cost	7310	213,646	354,856	262,188	318,842	356,391	524,079	376,158	452,154	452,154	452,154
Non Personnel Expenditures		**2,129,640**	**2,115,249**	**2,076,392**	**2,583,905**	**2,429,037**	**3,156,010**	**2,742,284**	**3,586,982**	**3,486,399**	**3,477,059**
Total Special Education Budget		**$ 4,511,492**	**$ 5,137,627**	**$ 5,374,229**	**$ 6,094,278**	**$ 6,132,750**	**$ 6,994,708**	**$ 6,527,082**	**$ 7,923,426**	**$ 7,837,999**	**$ 7,897,623**
Contribution from the General Fund	8980	**$ (1,729,760)**	**$ (2,161,620)**	**$ (2,321,957)**	**$ (3,106,406)**	**$ (2,952,611)**	**$ (3,609,529)**	**$ (3,131,409)**	**$ (4,296,247)**	**$ (4,134,252)**	**$ (4,177,518)**

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
Sub Total Unrestricted	**241.2200**	**240.9750**	**(0.2450)**
Title I (06-3010)	0.0000	0.0000	0.0000
EIA (06-7091)	0.0000	0.2250	0.2250
Sub Total Restricted	**0.0000**	**0.2250**	**0.2250**
TOTAL	**241.2200**	**241.2000**	**(0.0200)**
Fund 11	0.6000	0.6000	0.0000
TOTAL	**241.8200**	**241.8000**	**(0.0200)**

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

POSITION	2012/13 FTE Adopted	2012/13 FTE Spring
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
Sub Total Unrestricted	**93.325**	**93.400**
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
Sub Total Restricted	**29.200**	**34.500**
TOTAL	**122.525**	**127.900**

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

	2012/13 FTE Spring	2012/13 FTE 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
Total	**42.8750**	**42.8750**

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	$ 27,356,056				
Multiplier	5.81%				
			$ 1,589,387		
Fair Share Reduction					
10/11 Revenue Limit Subject to Deficit	$ 27,025,104				
Multiplier	8.92%				
				2,410,639	
Fair Share Reduction					
11/12 Revenue Limit Subject to Deficit	28,110,658				
Multiplier	9.57%				
					2,690,190
Estimated Reduction		**$ 927,375**	**$ 1,589,387**	**$ 2,410,639**	**$ 2,690,190**

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

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