ACTION ITEM
BOARD OF TRUSTEES
September 12, 2012

2011/2012 Unaudited Actuals

INTRODUCTION

The 2011/2012 financial records have been finalized and the State's Financial Report is ready for Board Approval and submission to County Superintendent of Schools. This process must be completed prior to September 15, 2012. The independent auditors from Nigro & Nigro PC will spend the week of November 5 finalizing their review of the District's financial statements. The final audit report must be submitted to the State by December 15, 2012.

BACKGROUND

The district closed its books with a net increase of $37,821 to its Unrestricted General Fund balance. This amount is composed of an increase in fund balance of $1,123,613 less carryover and designations of $141,283 and Tier III State Program fund balances in the amount of $944,509.

CARRYOVER	
Donations	$42,426
Facilities Usage	70,000
Catastrophic Leave	7,983
Drake Energy Award	5,998
Drake Football Scoreboard (Not Received at 6/30/12)	14,875
Unrestricted Carryover	**$141,283**
STATE TIER III FUND BALANCE	
Adult Education	$568,840
California High School Exit Exam	8,198
Instructional Materials	244,267
Art, Music & PE Block Grant	310
California Instructional School Garden	194
Discretionary Block Grant-Site	122,700
Sub Total Tier III Balance	**$ 944,509**
TOTAL DESIGNATIONS AND STATE TIER III	**$1,085,792**

The Restricted Fund Balance is $1,317,833. Carryover to 2012/13 is $1,740,079.

RESTRICTED CARRYVOVER		
Title I		$ 62,837
Education Job		276,496
Title II – Teacher Quality		79,318
Title III – Immigrant Education		3,595
Lottery – Instructional Materials		284,716
Special Education		76,568
EIA-LEP		154,594
Restricted Routine Maintenance		165,222
Parent Teacher Association		27,521
Foundations		308,696
Donations		19,510
PG&E Grant		3,449
Global Studies		20,401
Student Activities		111,252
Modernization Donations		51,652
Tam High Academy		6,020
Redhill Field		88,232
TOTAL RESTRICTED		**$1,740,079**

A comparison of the 2010/11 Unaudited Actuals to the 2010/11 Adopted Budget is presented for your review.

GENERAL FUND – UNRESTRICTED ONLY (Appendix A)

A. REVENUE	**INCREASE/(DECREASE) FROM ADOPTED BUDGET**
Revenue Limit Sources	
State Aid – Current Year *Transfer to MCOE for County Educated children*	$ 4,883
Transfer Property Tax to Charter School	(4,544)
Property Taxes (**Appendix B)**	155,389
Revenue Limit Transfer to Special Education *Transfer needed for Non Public School ADA, Non Severely Handicapped Special Day Class, and Community School based upon actual attendance*	(87,056)
Mandated Cost Reimbursements	86,921
Supplemental Instruction	38,905
Lottery	46,970
Testing	9,217

A. REVENUE (Cont'd)		**INCREASE/(DECREASE) FROM ADOPTED BUDGET**
Local Revenue		
Parcel Tax		(38,519)
Rentals & Leases		123,070
ROP		(3,678)
Interest Income		(53,845)
E-Rate		9,444
Site Revenue		223,740
Lacrosse		9,442
Total Revenues		**$ 520,339**
B. EXPENDITURES		**INCREASE/(DECREASE) FROM ADOPTED BUDGET**
1000-1999 Certificated Salaries		$ 180,286
Certificated Staffing 1.1 FTE Savings	$(110,100)	
Sr. Director – Technology	$ 54,445	
1% Salary Increase-Certificated	$ 210,039	
1% Salary Increase-Management	$ 51,584	
Retiree Incentives	$ (43,000)	
Various Site and Department	$ 17,318	
2000-2999 Classified Salaries		(118,558)
Reclassification	$(25,000)	
Textbook Inventory	$(14,560)	
Retiree Incentive	$ 12,416	
Unfilled Positions	$(91,414)	
3000-3999 Employee Benefits		135,354
The cost of health and welfare benefits was underestimated at budget adoption.		
4000-4999 Books and Supplies		94,475
Books and supplies budgets include a significant amount of carryover from the prior year. Areas of increased spending were supplies and non-capitalized furniture and equipment.		
5000-5999 Services & Other Operating		(478,064)
Travel & Conferences	$ (23,777)	
Dues & Memberships	$ (20,993)	
Utilities	$(392,222)	
Equipment Rental & Repairs	$(126,267)	
Contracts	$ 163,604	
Legal	$(40,116)	
Phones/Postage	$(45,500)	
Various	$ 7,207	

B. EXPENDITURES (Cont'd)		**INCREASE/(DECREASE) FROM ADOPTED BUDGET**
6000-6999 Capital Outlay		13,772
7000-7999 Other Outgo/Direct Support Costs		53,825
Savings in Special Education has reduced the amount of Indirect Charges.		
Total Expenditures		**$(118,911)**
D. OTHER SOURCES/USES		**INCREASE/(DECREASE) FROM ADOPTED BUDGET**
8910-8929 Transfers In		$ (900)
Community Education – Use of Sites		
Transfer Out – Food Service *Reduced food sales*		$ (19,557)
Transfer Out – Community Education *Support of Program*		$ 1,747
8980-8999 Contributions to Restricted Programs		$ 1,329,579
Special Education **(Appendix C)**	$1,286,168	
Restricted Routine Maintenance	$ 43,411	
Total Other Sources/Uses		**$ 1,310,869**

<u>OTHER FUNDS</u> (Appendix H)

<u>Adult and Community Education – Fund 11</u>
Adult Education ended the year with a decrease to their fund balance of $373,083. The expectation in 2009/10 was for Adult Education to run their program for three years at approximately $500,000 per year. The fund balance is $1,149,922 indicating that the program will be able to run the program at least through 2013/14.

Community Education completed the year needing slightly less of a contribution from the General Fund than expected. The cost of running the program continues to exceed the revenue. Currently, the Director and Assistant Superintendent are reviewing the costs and will report the findings to the Board in October. The Unrestricted General Fund contribution was $79,760. This is $73,676 less than last year and $1,747 less than budgeted.

<u>Student Nutrition Services – Fund 13</u>
Revenues are down $22,693 compared to the prior year. Expenses grew by $5,413, all in the salary and benefits area. There were savings in food and operating expenses in the amount of $15,079.

Deferred Maintenance - Fund 14

Deferred Maintenance provides revenue for major state-approved maintenance, such as roof repairs, paving, painting, and carpentry. The state is supposed to fund ½ of 1% of the General Fund budgeted expenditures and the District is to match that. The District transferred $200,000 and the state matched $156,980 for the prior year. This fund is now considered Tier III, thus allowing for a fund balance sweep. There is no recommendation to do this. This fund has a reserve of $1,583,491.

Special Reserve for Non Capital Outlay – Fund 17

The balance in this fund is $1,214,885. The original intention was to provide for post-employment retirement benefits. With enrollment growth expected in the next several years, this fund will be used to support non capital expenditures related to that growth. In 2010/11 the Board approved a $1,000,000 transfer from the Unrestricted General Fund.

Bond Fund (2001) – Fund 22

The 2001 Bond Fund had expenditures totaling $555,689. The fund earned $27,339 in interest income. Expenditures were for architect fees for the Redwood Art Building and legal fees relating to the Caldwell Theater HVAC issue. The 2001 Bond Fund has an ending balance of $6,432,545.

Bond Fund (2006) – Fund 24

The 2006 Bond Fund had expenditures totaling $2,356,219. Interest income was 50,411. The 2006 Bond fund has an ending balance of $5,331,420.

Special Reserve for Capital Outlay – Fund 40

Transfers were made to this fund in the amount $370,000 to provide funding for District wide technology ($50,000); furniture replacement ($8,000); copier replacement ($37,000), field replacement ($175,000). The ending fund balance is $1,844,416.

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

NEXT STEPS

The Unaudited Actuals provide data for adjusting the 2012/13 budgets. Utilities will be analyzed and adjusted accordingly. The 2012/13 Special Education Budget will be adjusted significantly considering the savings in 2011/12. Carryovers from 2011/12 will be added to budgets in 2012/13. Position Control will be updated with actual staffing and the budget adjusted to include the 2% salary increase for the certificated and management staff.

RECOMMENDATION

...That the Board of Trustees reviews and accepts the State Report of Unaudited Actuals for 2011/12.

TAMALPAIS UNION HIGH SCHOOL DISTRICT
COMPARISON REPORT
UNRESTRICTED
General Fund

J200 Budget Comparison Description	Object	2010-11 Audited Actuals	2011-12 Adopted Budget	2011-12 First Interim Budget	2011-12 Second Interim Budget	2011-12 Estimated Actuals Budget	2011-12 Unaudited Actuals	2012-13 Adopted Budget
A **REVENUES**								
Revenue Limit Sources	8010-8099	41,718,734	42,035,474	42,276,765	42,283,574	41,955,978	42,104,146	42,726,722
Federal Revenues	8100-8299	0	0	0	0	0	0	0
Other State Revenue	8300-8599	1,819,162	867,780	831,403	999,625	851,542	1,049,793	561,055
Other Local Revenue	8600-8799	9,722,011	9,453,352	9,568,821	9,627,107	9,767,330	9,723,006	9,608,291
TOTAL REVENUES		53,259,907	52,356,606	52,676,989	52,910,306	52,574,850	52,876,945	52,896,068
B **EXPENDITURES**								
Certificated Salaries	1000-1999	22,822,447	23,235,817	23,219,067	23,539,440	23,589,868	23,416,103	23,904,955
Classified Salaries	2000-2999	6,364,656	6,504,505	6,524,489	6,532,622	6,440,040	6,385,947	6,283,703
Employee Benefits	3000-3999	9,716,325	10,065,158	10,298,310	10,316,659	10,291,428	10,200,512	10,439,140
Books and Supplies	4000-4999	1,713,953	1,757,807	2,332,287	2,346,316	2,515,722	1,852,282	1,702,929
Services, Other Op. Exp.	5000-5999	4,161,573	4,913,212	4,875,784	4,788,050	4,658,469	4,435,148	4,415,966
Capital Outlay	6000-6999	38,040	68,000	110,040	111,943	102,186	81,772	114,200
Other Outgoing	7100-7499	24,587	24,588	24,588	24,588	24,588	24,587	0
Direct Support Costs	7300-7399	(597,811)	(507,575)	(526,645)	(540,140)	(540,140)	(453,750)	(528,518)
TOTAL EXPENDITURES		44,243,770	46,061,512	46,857,920	47,119,478	47,082,161	45,942,601	46,332,375
C Excess (Deficiency) of Revenue over Expenditure Before Other Sources/Uses		**9,016,138**	**6,295,094**	**5,819,069**	**5,790,828**	**5,492,689**	**6,934,344**	**6,563,693**
D **Other Sources/Uses**								
Interfund Transfers								
Transfers In - Comm.Ed.	8910-8929	20,400	20,400	20,400	20,400	20,400	19,500	20,400
Transfers In - ETF	8910-8929							
Transfers In - Self Insurance Fund	8910-8929							
Transfers Out - Food Service	7610-7629	(307,065)	(302,390)	(302,390)	(309,357)	(309,357)	(321,947)	(357,048)
Transfer Out - Special Reserve-Capital		(1,770,000)	(270,000)	(270,000)	(270,000)	(270,000)	(270,000)	(270,000)
Transfer Out - Special Reserve-Non Capital		-	-	-	-	-	-	-
Transfers Out - Deferred Maintenance		-	-	-	-	-	-	-
Transfer Out - Comm. Ed.		(153,436)	(81,507)	(81,507)	(81,507)	(81,507)	(79,760)	(132,865)
Sources-Capital Lease	8930-8979	-	-	-	-	-	-	-
Contribution to Restricted Programs	8980-8999	(5,426,190)	(6,488,103)	(6,265,569)	(6,150,728)	(6,119,887)	(5,158,524)	(6,394,892)
TOTAL, OTHER SOURCES/USES		(7,636,291)	(7,121,600)	(6,899,066)	(6,791,192)	(6,760,351)	(5,810,731)	(7,134,405)
E **Net Increase (Decrease) in FUND BALANCE**		**1,379,847**	**(826,506)**	**(1,079,997)**	**(1,000,364)**	**(1,267,662)**	**1,123,613**	**(570,712)**
		(1,302,060)	-	1,302,060	1,302,060	1,302,060	(1,085,792)	-
		77,787	**(826,506)**	**222,063**	**301,696**	**34,398**	**37,821**	**(570,712)**

J200 Budget Comparison DESCRIPTION	Object	2010-11 Audited Actuals	2011-12 Adopted Budget	2011-12 First Interim Budget	2011-12 Second Interim Budget	2011-12 Estimated Actuals Budget	2011-12 Unaudited Actuals	2012-13 Adopted Budget
F **Fund Balance, Reserves**								
Beginning Balance								
As of July 1-Unaudited		20,321,748	20,868,123	20,868,123	20,868,123	20,868,123	20,868,123	21,991,736
Audit Adjustments								
NET BEGINNING BALANCE		20,321,748	20,868,123	20,868,123	20,868,123	20,868,123	20,868,123	21,991,736
Fund Increase (Decrease)		1,379,847	(826,506)	(1,079,997)	(1,000,364)	(1,267,662)	1,123,613	(570,712)
Program Reserves (restricted for expend.)								
Adjustment for Restatement		(833,472)						
Restricted Program Balances								
ENDING FUND BALANCE		**20,868,123**	**20,041,617**	**19,788,126**	**19,867,759**	**19,600,461**	**21,991,736**	**21,421,024**
Components of Ending Balance								
Reserved Amounts								
Revolving Cash		12,000	12,000	12,000	12,000	12,000	12,026	12,000
Cash In Bank		0	0	0	0	0	0	0
Prepaid Expenditures							17260	
Designated Amounts								
For economic Uncertainties		1,715,963	1,708,835	1,779,700	1,806,481	1,804,443	1,705,780	1,731,585
(Required by State 3%)								
Designation - 08/09, 09/10, 10/11, 11/12 Surplus to		2,482,127		2,482,127	2,482,127	2,482,127	2,519,948	2,482,127
Cover Future Deficits		-		-	-	-	-	-
Designation- Parcel Tax Renewal		8,820,573		-	-	-	-	-
Designation- Economic Uncertainty- Basic Aid		6,535,400		15,514,299	15,567,150	15,301,890	16,650,930	17,195,311
Tier III Fund Balance								
Site Carryovers,Tier III Fund Balance		1,302,060	1,302,060	0	0	0	1,085,792	0
Ending Balance		(0)	17,018,721	(0)	0	0	(0)	0

J200 Budget Comparison DESCRIPTION	Object	2010-11 Audited Actuals	2011-12 Adopted Budget	2011-12 First Interim Budget	2011-12 Second Interim Budget	2011-12 Estimated Actuals Budget	2011-12 Unaudited Actuals	2012-13 Adopted Budget
Revenue Limit Sources								
State Aid-Current Year	8011/19	(250,489)	(259,384)	(256,308)	(249,499)	(273,019)	(254,501)	(273,864)
Basic Aid Fair Share Reduction	8011	-	-	-	-	-	-	-
Homeowners Exemption	8021	295,860	295,860	293,171	293,171	293,171	297,661	293,171
Other Subventions/In-Lieu Taxes/ PG & E	8029	-	-	-	-	-	(4,544)	-
Secured Roll Taxes	8041	41,342,796	41,677,057	41,897,292	41,897,292	41,606,147	41,831,637	42,438,270
Unsecured Taxes	8042	927,198	927,198	947,867	947,867	947,867	940,924	947,867
Prior Year Taxes	8043	69,743	69,743	69,743	69,743	69,743	55,025	69,743
Revenue Limit Transfers - Special Ed	8091	(666,374)	(675,000)	(675,000)	(675,000)	(687,931)	(762,056)	(748,465)
TOTAL: Rev. Limit Sources		41,718,734	42,035,474	42,276,765	42,283,574	41,955,978	42,104,146	42,726,722
Percent of Total Income		78.33%	80.29%	80.26%	79.92%	79.80%	79.63%	80.77%
Federal Revenues								
Title VI - ECIA (RE 4110)	8290	0	0	0	0	0	0	0
Special Ed. PL 94-142	8181	0	0	0	0	0	0	0
Title II - Eisenhower (RE 4010)	8290	0	0	0	0	0	0	0
Drug Free (RE 3710)	8290	0	0	0	0	0	0	0
Vocational Education (RE 3550)	8290	0	0	0	0	0	0	0
Other Federal Income (D/A/T)	8290	0	0	0	0	0	0	0
TOTAL: Federal Revenue		0	0	0	0	0	0	0
Percent of Total Income		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Other State Revenues								
Basic Aid Fair Share Reduction	8590	-	-	-	-	(2,410,639)	(2,410,639)	(2,620,451)
Adult Education - Flexible (RE 214)	8590	1,067,547	-	-	-	1,410,300	1,520,212	1,410,300
Supplemental Instruction	8311/19/8590	91,030	89,420	-	17,928	89,382	128,287	89,382
GATE: Gifted & Talented (RE 7140/0220)	8311/8590	24,881	8,556	-	2,674	24,872	24,872	24,872
EIA: Economic Impact Aid (RE 7091)	8311	-	-	-	-	-	-	-
Class Size 9 - 12 (RE 1200/0201)	8435/8590	-	-	-	-	309,588	309,588	309,588
Mandated Costs Reimburse.	8550	191,761	-	86,915	86,921	86,921	86,921	-
State Lottery Revenue	8560	432,731	424,020	424,020	439,491	439,491	470,990	450,524
Library Grant (RE 7395/0241)	8590	-	-	-	-	2,501	2,501	2,501
Supplemental School Counseling (RE7080/0218)	8590	598	-	-	-	221,458	221,458	221,458
Inst'l Materials (RE 7156/0221)	8590	-	214,516	176,127	314,516	214,451	214,451	214,451
Peer Assistance Review (RE7271/0225)	8590	-	-	-	-	19,098	19,098	19,098
Math & Reading Professional Dev (RE0229)	8590	-	-	-	-	11,023	11,023	11,023
Instructional School Garden (RE0253)	8590	-	-	-	-	-	-	-
School Safety & Violence (RE 6405/0215)	8590	-	123,768	136,841	136,841	123,730	123,730	123,730
Pupil Retention Block Grant (RE7390/0236)	8590	-	-	-	-	23,614	23,614	23,614
Special Ed settlement - as mandated cost	8590	-	-	-	-	-	-	-
Art & Music Block Grant (RE 6760/0216)	8590	-	-	-	-	54,485	54,485	54,485
STAR Test/HS Exit Exam (RE 7055/0000/0217)	8590	10,614	7,500	7,500	1,254	43,302	61,237	38,515
Professional Development (RE7393/0239)	8590	-	-	-	-	187,965	187,965	187,965
TOTAL: Other State Revenue		1,819,162	867,780	831,403	999,625	851,542	1,049,793	561,055
Percent of Total Income		3.42%	1.66%	1.58%	1.89%	1.62%	1.99%	1.06%

J200 Budget Comparison DESCRIPTION	Object	2010-11 Audited Actuals	2011-12 Adopted Budget	2011-12 First Interim Budget	2011-12 Second Interim Budget	2011-12 Estimated Actuals Budget	2011-12 Unaudited Actuals	2012-13 Adopted Budget
Other Local Revenues								
Parcel Tax Income	8621	8,615,349	8,820,573	8,820,573	8,820,573	8,820,573	8,782,054	9,085,190
Sale of Publications/Other	8632/39	3,118	-	-	-	687	687	-
Leases and Rentals	8650	368,575	273,500	279,033	283,979	294,013	396,570	283,500
Interest Income	8660	98,273	100,000	100,000	85,000	65,000	46,155	65,000
Interagency Revenues ROP (RE 6350/0213)	8677	112,330	104,779	101,101	101,101	101,101	101,101	101,101
Home to School (DD2 053) - Golden Gate	8689	-	-	-	-	-	-	-
Home to School (DD2 053) - West Marin	8699	271	-	-	-	-	-	-
MTN / Martin Luther King/MPTA	8699	3,518	3,500	3,500	3,500	3,500	3,616	3,500
All Other Local Income	8699	383,251	71,000	173,786	242,126	392,848	293,937	70,000
Lacrosse Income	8699	12,237	-	10,828	10,828	10,608	9,442	-
E-Rate/Dental Refund/PG&E Refund	8699	125,089	80,000	80,000	80,000	79,000	89,444	-
TOTAL: Other Local Revenue		9,722,011	9,453,352	9,568,821	9,627,107	9,767,330	9,723,006	9,608,291
Percent of Total Income		18.25%	18.06%	18.17%	18.20%	18.58%	18.39%	18.16%
TOTAL REVENUES		**53,259,907**	**52,356,606**	**52,676,989**	**52,910,306**	**52,574,850**	**52,876,945**	**52,896,068**

J200 Budget Comparison DESCRIPTION	Object	2010-11 Audited Actuals	2011-12 Adopted Budget	2011-12 First Interim Budget	2011-12 Second Interim Budget	2011-12 Estimated Actuals Budget	2011-12 Unaudited Actuals	2012-13 Adopted Budget
EXPENDITURES								
Certificated Salaries	1100-1199	18,991,251	19,315,910	19,231,799	19,524,170	19,506,283	19,363,472	19,687,120
Certificated Pupil Support Salaries	1200-1299	1,450,380	1,575,143	1,593,867	1,600,682	1,600,682	1,603,803	1,588,773
Supervisors & Administrators Salaries	1300-1399	2,062,989	2,144,363	2,173,583	2,189,451	2,257,701	2,255,639	2,346,107
Other Certificated Salaries	1900-1999	317,827	200,401	219,818	225,137	225,202	193,189	282,955
TOTAL: Certificated Salaries		22,822,447	23,235,817	23,219,067	23,539,440	23,589,868	23,416,103	23,904,955
Percent of Total Expenditures		51.58%	50.45%	49.55%	49.96%	50.10%	50.97%	51.59%
CLASSIFIED SALARIES								
Instructional Aides	2100-2199	15,723	16,635	16,752	16,752	16,912	17,250	25,907
Classified Support Salaries	2200-2299	1,832,627	1,884,528	1,889,568	1,889,568	1,889,767	1,874,912	1,876,371
Classified Administrators' Salaries	2300-2399	506,399	474,107	476,964	484,198	412,001	411,624	344,932
Clerical and Office Salaries	2400-2499	3,065,797	3,215,473	3,210,110	3,203,000	3,188,269	3,156,091	3,141,761
Other Classified Salaries	2900-2999	944,110	913,762	931,095	939,104	933,091	926,070	894,732
TOTAL: Classified Salaries		6,364,656	6,504,505	6,524,489	6,532,622	6,440,040	6,385,947	6,283,703
Percent of Total Expenditures		14.39%	14.12%	13.92%	13.86%	13.68%	13.90%	13.56%
EMPLOYEE BENEFITS								
STRS - Certificated Positions	3101	1,876,030	1,948,658	1,957,381	1,975,363	1,973,726	1,943,337	2,000,758
STRS - Classified Positions	3102	215	-	-	-	-	-	-
PERS - Certificated Positions	3201	-	-	-	-	-	-	-
PERS - Classified Positions	3202	1,039,797	1,064,270	1,088,288	1,087,363	1,076,782	1,055,699	1,086,049
OASDI - Certificated	3301	5,446	16	16	21	140	5,492	27
OASDI - Classified	3302	388,442	392,504	395,852	399,798	395,093	391,387	386,183
Medicare - Certificated	3311	324,475	331,992	336,997	337,505	338,634	334,362	344,817
Medicare - Classified	3312	92,139	93,254	94,037	94,964	94,066	93,075	91,234
Health & Welfare - Certificated	3401	3,309,798	3,251,153	3,508,010	3,496,898	3,496,006	3,477,635	3,579,312
Health & Welfare - Classified	3402	1,413,049	1,515,527	1,446,238	1,446,238	1,438,670	1,425,876	1,483,578
SUI - Certificated	3501	166,472	372,276	373,974	378,027	379,390	377,288	263,284
SUI - Classified	3502	46,644	103,630	104,538	104,775	103,409	102,779	69,553
Workers' Comp. - Certificated	3601	304,733	255,100	255,933	258,655	259,671	258,078	361,102
Workers' Comp. - Classified	3602	85,173	71,188	71,456	71,589	70,728	70,391	94,903
Retiree Benefits - Certificated	3701/51	491,084	491,449	491,449	462,475	462,495	462,495	474,174
Retiree Benefits - Classified	3702/52	172,828	174,141	174,141	202,988	202,618	202,618	204,166
Other Benefits	3901	-	-	-	-	-	-	-
Car Allowance - Certificated	3921	-	-	-	-	-	-	-
Car Allowance - Classified	3922	-	-	-	-	-	-	-
TOTAL: Employee Benefits		9,716,325	10,065,158	10,298,310	10,316,659	10,291,428	10,200,512	10,439,140
Percent of Total Expenditures		21.96%	21.85%	21.98%	21.89%	21.86%	22.20%	22.53%
TOTAL: SALARIES AND BENEFITS		**38,903,428**	**39,805,480**	**40,041,866**	**40,388,721**	**40,321,336**	**40,002,562**	**40,627,798**
Percent of Total Expenditures		87.93%	86.42%	85.45%	85.72%	85.64%	87.07%	87.69%

J200 Budget Comparison DESCRIPTION	Object	2010-11 Audited Actuals	2011-12 Adopted Budget	2011-12 First Interim Budget	2011-12 Second Interim Budget	2011-12 Estimated Actuals Budget	2011-12 Unaudited Actuals	2012-13 Adopted Budget
EXPENDITURES (Cont.)								
BOOKS AND SUPPLIES								
Textbooks	4100	238,101	314,916	299,123	305,130	508,362	305,119	55,849
Books & Reference Materials	4200	106,582	92,471	101,153	108,564	99,807	87,513	90,957
Materials & Supplies/ Food / Bulk Paper	4300/15/18/19/65	937,712	905,778	981,649	1,050,395	1,219,938	1,041,442	1,149,644
Gas, Oil & Diesel	4301	0	0	0	0	0	0	0
Office Supplies	4303	2,118	8,700	5,700	4,600	3,493	2,768	5,800
Periodicals & Magazines	4305	12,910	9,857	10,982	9,684	10,070	9,695	9,315
Software	4307	25,409	96,005	92,532	67,603	50,723	39,769	109,658
Classroom Supplies	4310/4306	38	41,800	5,672	5,672	0	0	2,500
Computer Supplies	4312	103,184	135,887	116,176	102,381	62,085	60,522	87,168
Transportation Tickets & Vehicle supplies	4314/4316	3,926	0	0	0	175	175	0
Carryover	4330	0	0	493,536	446,227	214,549	0	0
Non Capitalized Furniture & Equip.	4400	283,973	152,393	225,764	246,060	346,520	305,279	192,038
TOTAL: Books & Supplies		1,713,953	1,757,807	2,332,287	2,346,316	2,515,722	1,852,282	1,702,929
Percent of Total Expenditures		3.87%	3.82%	4.98%	4.98%	5.34%	4.03%	3.68%
SERVICES & OTHER OPERATING								
Travel, Conference, In-Service, Mileage	5200	134,994	207,913	135,335	172,085	166,793	184,136	221,856
Dues and Memberships	5300	46,974	72,014	73,145	78,790	66,433	51,021	91,585
Insurance	5400/40/60	372,689	372,000	372,160	372,307	371,790	363,250	407,607
Gas	5505	3,694	5,700	3,900	3,900	3,900	3,679	3,900
Electricity	5510	695,043	880,800	782,800	782,800	691,800	691,759	693,800
SPURR	5515	271,129	335,000	305,000	305,000	305,000	256,285	305,000
Water	5535	255,138	343,800	291,000	291,000	303,000	252,140	288,000
Sewer	5540	50,787	75,600	76,000	76,000	49,186	42,794	49,186
Disposal/Garbage Removal	5550	198,816	218,900	222,500	222,500	230,000	228,926	216,000
Laundry,Pest Control,Waste Disposal	5500	112,439	77,279	89,179	89,179	73,179	65,666	136,234
Rents, Leases, Repairs	5600	197,601	281,704	267,343	203,060	186,730	155,437	298,506
Direct Costs, Interfund/Program	5700	(11,199)	0	(2,214)	(3,395)	(8,206)	(10,239)	0
Architect,Inspect.,Contracts,Permits,Sports	5800	618,895	544,359	541,966	654,831	708,262	707,963	426,937
Advertising	5803	7,276	5,630	3,115	1,913	2,041	1,840	7,630
Audit Fees	5809	48,119	47,000	47,000	47,000	47,631	46,849	50,000
Elections	5814	0	250,000	250,000	96,994	96,994	96,993	0
Field Trips	5819	9,796	13,669	13,935	17,398	13,552	15,605	10,204
Fingerprinting/Bank Fees	5821/11	17,960	10,300	10,300	10,053	8,826	10,897	10,300
Legal Service	5829	31,341	74,500	73,158	71,689	49,232	34,384	44,500
Outside Printing - Kinko's	5841	14,829	78,118	67,163	51,285	43,336	38,913	73,599
Personnel Agencies/Moving	5815/5845	424	0	3,500	8,000	8,000	9,019	10,000
Professional Consultant Contracts	5849	888,852	795,158	1,023,143	1,015,682	1,006,048	948,839	840,877
TB Testing/ X-rays	5847/5851	4,400	5,000	3,900	3,900	3,659	2,612	8,000
Unused School Site Payment	5853	-	-	-	-	-	-	-
Cell Phones	5920/21/22	30,092	35,000	34,260	34,310	43,310	40,895	43,600
Internet	5940	57,332	75,314	77,134	71,486	76,926	78,776	76,320
Pagers/satellite	5910/5950	328	467	462	505	440	263	315
Postage	5960	32,894	42,087	44,700	43,878	44,707	42,091	36,110
Telephone	5970	70,930	65,900	65,900	65,900	65,900	74,355	65,900
TOTAL: Services & Op. Exp.		4,161,573	4,913,212	4,875,784	4,788,050	4,658,469	4,435,148	4,415,966
Percent of Total Expenditures		9.41%	10.67%	10.41%	10.16%	9.89%	9.65%	9.53%

J200 Budget Comparison DESCRIPTION	Object	2010-11 Audited Actuals	2011-12 Adopted Budget	2011-12 First Interim Budget	2011-12 Second Interim Budget	2011-12 Estimated Actuals Budget	2011-12 Unaudited Actuals	2012-13 Adopted Budget
CAPITAL OUTLAY								
Sites & Improvement of sites	6100	5,000	0	0	0	0	0	0
Buildings & Improvement of Bldgs.	6200	0	0	19,367	19,367	19,382	19,381	0
Furniture & Equipment	6400	33,040	38,000	36,027	29,930	27,313	23,688	75,000
Equipment Replacement	6500	0	30,000	54,646	62,646	55,491	38,703	39,200
TOTAL: Capital Outlay		38,040	68,000	110,040	111,943	102,186	81,772	114,200
Percent of Total Expenditures		0.09%	0.15%	0.23%	0.24%	0.22%	0.18%	0.25%
OTHER OUTGO								
Special Ed. Excess Costs	7142	0	0	0	0	0	0	0
State Special Schools-blind/deaf	7130	0	0	0	0	0	0	0
Transfer to MCOE - ROP	7222	0	0	0	0	0	0	0
Other Debt Service Payments - Capital Lease	7439/39	24,587	24,588	24,588	24,588	24,588	24,587	0
TOTAL: Other Outgo		24,587	24,588	24,588	24,588	24,588	24,587	0
Percent of Total Expenditures		0.06%	0.05%	0.05%	0.05%	0.05%	0.05%	0.00%
TOTAL: Direct Support Costs	7300	(597,811)	(507,575)	(526,645)	(540,140)	(540,140)	(453,750)	(528,518)
Percent of Total Expenditures		-1.35%	-1.10%	-1.12%	-1.15%	-1.15%	-0.99%	-1.14%
TOTAL EXPENDITURES		**44,243,770**	**46,061,512**	**46,857,920**	**47,119,478**	**47,082,161**	**45,942,601**	**46,332,375**
C **Excess (Deficiency) of Revenues over Expenditures Before Other Financing Sources and Uses**		9,016,138	6,295,094	5,819,069	5,790,828	5,492,689	6,934,344	6,563,693

J200 Budget Comparison DESCRIPTION	Object	2010-11 Audited Actuals	2011-12 Adopted Budget	2011-12 First Interim Budget	2011-12 Second Interim Budget	2011-12 Estimated Actuals Budget	2011-12 Unaudited Actuals	2012-13 Adopted Budget
DETAIL OF CERTIFICATED SALARIES								
Teachers -T rack Adv / P/T Buy Back/Catastrophic Leave	1110	33,142	60,000	30,000	42,976	42,976	21,583	45,000
Teachers	1110	-	-	-	-	-	-	-
Regular Teachers	1110	17,750,928	18,178,099	18,068,637	18,336,569	18,356,321	18,350,396	18,596,063
Regular Teachers - Curriculum Develop./Stipends	1900/70/60	-	-	-	-	-	-	-
Summer School Teacher (GO 1430)	1110	143,690	-	-	-	-	-	-
Home Instructors (GO 1270)	1110	11,040	14,000	14,000	14,000	14,000	16,010	14,000
Teachers - extra duty/assignment,teachers lead	1120/1130	474,631	557,441	555,469	563,118	521,671	434,454	482,117
Substitute Teachers - Illness	1140	107,357	102,100	102,100	102,100	102,100	68,127	102,100
Substitute Teachers - School Business	1150	179,963	139,010	155,583	156,407	160,487	170,233	147,840
Testing & Counseling - Substitute Costs	1240/1250	-	-	1,500	1,500	1,500	1,350	500
5th Periods & Brown Act & Instr.Imprv.stipends	1160	290,500	265,260	306,010	309,000	308,728	302,669	300,000
Other Cert. Pay - HW Pay,Supple.,Wasc.	1170	-	-	-	-			
Counselor (all FN 3110)	1210	1,129,294	1,260,405	1,274,609	1,279,386	1,279,386	1,279,157	1,293,400
Librarians' Salary (all FN 2420)	1210	291,138	290,238	294,258	297,192	297,192	297,192	275,373
4th R, Testing extra duty	1230	22,448	17,000	16,000	15,104	15,104	18,604	12,000
Pupil Support - for Counselors	1220/1260	7,500	7,500	7,500	7,500	7,500	7,500	7,500
Principal	1311	611,648	634,358	645,640	651,755	651,755	651,754	649,002
Subs - Principal & AP's & Tech Support	1311/1312	36,636	31,000	31,000	31,000	31,000	26,513	31,000
Assistant Principal	1312	867,183	850,059	855,894	864,604	879,674	873,267	889,343
Superintendent	1313	185,000	197,000	197,000	197,000	197,000	197,000	205,000
Supe Salary - Expenses/Vacation	1313	19,044	4,800	5,100	5,100	5,100	13,934	4,800
Assistant Superintendent	1315	303,600	300,000	300,600	300,600	300,600	300,600	300,000
Director/Sr. Director	1317	-	76,146	77,469	78,232	130,592	130,591	215,962
Other Certified Supervisors	1322	39,878	51,000	60,880	61,160	61,980	61,980	51,000
Other Certificated - Salaries	1910	114,247	74,451	79,701	80,701	83,402	89,640	93,501
Other Cert. - misc.,AP,Athletics,Personnel	10/20/30/50/60/70	38,469	32,050	46,217	51,904	50,900	52,649	53,054
Professional Expert, Retiree Incentive	1970/1980	165,111	93,900	93,900	92,532	90,900	50,900	136,400
	Total	22,822,447	23,235,817	23,219,067	23,539,440	23,589,868	23,416,103	23,904,955

J200 Budget Comparison DESCRIPTION	Object	2010-11 Audited Actuals	2011-12 Adopted Budget	2011-12 First Interim Budget	2011-12 Second Interim Budget	2011-12 Estimated Actuals Budget	2011-12 Unaudited Actuals	2012-13 Adopted Budget
DETAIL OF CLASSIFIED SALARIES								
Instructional Aide - Regular/Instr.Improv.	2110	15,723	16,635	16,752	16,752	16,752	16,515	25,907
Instructional Aide - Summer (GO 1430)	2110	0	0	0	0	0	0	0
Instructional Aide - Hourly	2120/2170	0	0	0	0	160	735	0
Health Technician (FN 3140)	2210	58,455	58,597	58,897	58,897	58,897	58,897	58,830
Delivery (FN 7540)	2210	54,280	55,179	55,480	55,480	55,480	55,479	55,179
Maintenance (FN 8110)	2210							
Ground (FN 8111)	2210							
Custodian (FN 8210)	2210	1,485,656	1,519,584	1,529,813	1,529,813	1,529,813	1,509,128	1,520,415
Library Aide (FN 2420)	2210	128,007	132,918	125,293	125,293	125,293	124,346	130,097
Extra Duty/OT - Custodian & Ground	2230/40/50	80,175	82,250	83,950	83,950	84,149	84,876	67,000
Substitute - Custodian, Maintenance	2260	16,718	17,500	17,500	17,500	17,500	35,875	27,050
Substitute - Custodian - Non Illness	2270	7,662	18,500	18,500	18,500	18,500	6,176	15,900
Other Pay	2210/2280/2290	1,674	0	135	135	135	135	1,900
Assistant Superintendent	2312	159,800	163,000	163,300	163,300	163,300	163,300	163,000
Supervisor (Network Manager)	2313	110,264	110,090	110,390	51,815	51,815	51,814	0
Chief Financial Officer	2315	0	0	0	0	0	0	0
Directors (Fac/Tech)	2316	145,835	144,035	144,335	209,601	137,404	137,403	121,636
Classified Mgmt/Facilities Coord.	2322	85,666	54,232	54,382	54,925	54,925	54,925	55,746
Other Class. Support - Summer; API	2322	1,784	0	1,807	1,807	1,807	1,807	1,800
Board of Trustees	2322	3,050	2,750	2,750	2,750	2,750	2,375	2,750
Computer (FN7700/2420)	2400/2490	392,179	405,473	406,349	406,349	407,651	407,650	416,298
Print Shop (FN 7550) ***	2400	148,945	148,345	148,945	148,945	148,945	148,945	148,495
Clerical - with API money	2400	0	0	0	0	0	0	0
Clerical - incl. Cross-training	2401/2402	1,861,038	1,961,287	1,945,195	1,939,131	1,921,815	1,892,656	1,860,469
DO (FN5901,3900,7200,7150,7300,7400,7	2401	612,067	655,158	657,971	657,971	657,971	657,971	673,562
Clerical - Extra Hire	2430/2440	11,961	17,010	21,450	20,180	20,173	14,576	11,880
Overtime - Supt. Off;Pupil Test.;BO;Data Pros.	2450	23,917	16,200	16,700	16,924	18,214	28,464	20,000
Substitute for Clerical - Illness	2460	3,665	0	1,000	1,000	1,000	272	0
Substitute for Clerical - Non Illness	2470	5,525	0	500	500	500	57	57
Stipend - for Classified Leader	2480	6,500	12,000	12,000	12,000	12,000	5,500	11,000
Classified Support**** DISC ,Summer,Drake Power Out	2910/3/6/2/4/3/7	9,934	1,820	8,948	8,870	7,095	26,380	700
Classified Literacy Coach	2910	0	0	0	0	0	0	0
Campus Supervisor (FN 8305)	2910	274,554	260,893	262,695	262,695	262,695	260,274	261,913
Staff Ass. & Healthy St.(FN 8305 DD2 040	2910/2960	173,402	175,440	162,781	162,781	162,781	155,845	162,620
Textbook Inventory (FN 3910 DD2 097)	2912/20/40	5,233	21,610	21,610	21,610	9,610	7,050	6,000
Pool Cover Handlers (DD2 092)	2920	80,740	75,000	75,000	75,000	75,000	81,070	75,000
Athletics - Coach (GO 1130)	2910	321,016	330,999	340,061	347,648	349,189	318,370	330,999
Athletics - post season (GO 1130)	2920	0	0	0	0	0	0	0
Athletics - supervision (GO 1130)	2930	670	0	0	500	500	591	0
Athletics - O/T & substitutes (GO 1130)	2940/2960	15,816	0	12,000	12,000	15,221	16,074	0
Vacation pay out - for Classified	2490/2980	0	0	0	0	0	0	0
Professional Expert, Retiree Incentive	2990	62,745	48,000	48,000	48,000	51,000	60,416	57,500
	Total	6,364,656	6,504,505	6,524,489	6,532,622	6,440,040	6,385,947	6,283,703

TAMALPAIS UNION HIGH SCHOOL DISTRICT
COMPARISON REPORT
RESTRICTED FUNDS
General Fund

J200 Budget Comparison Description	Object	2009-10 Audited Actuals	2010-11 Audited Actuals	2011-12 Adopted Budget	2011-12 First Interim Budget	2011-12 Second Interim Budget	2011-12 Estimated Actuals Budget	2011-12 Unaudited Actuals	2012-13 Adopted Budget
A **REVENUES**									
Revenue Limit Sources	8010-8099	627,879	666,374	675,000	675,000	675,000	687,931	762,056	748,465
Federal Revenues	8100-8299	1,327,004	1,426,002	729,503	1,618,974	1,619,941	1,633,451	1,177,976	1,015,274
Other State Revenue	8300-8599	128,445	94,019	90,081	90,081	136,814	136,814	183,769	438,112
Other Local Revenue	8600-8799	3,038,078	3,276,884	2,029,949	2,280,047	2,971,288	2,945,065	3,398,595	2,030,477
TOTAL REVENUES		5,121,406	5,463,279	3,524,533	4,664,102	5,403,043	5,403,261	5,522,396	4,232,328
B **EXPENDITURES**									
Certificated Salaries	1000-1999	2,691,046	2,475,358	2,155,948	2,148,746	2,196,959	2,199,900	2,177,041	2,334,801
Classified Salaries	2000-2999	1,754,947	1,678,665	1,674,979	1,744,798	1,753,326	1,758,236	1,715,913	1,766,802
Employee Benefits	3000-3999	1,611,596	1,600,722	1,625,560	1,620,831	1,630,163	1,622,553	1,595,184	1,775,216
Books and Supplies	4000-4999	1,040,382	804,610	304,144	1,534,369	1,682,973	1,803,144	721,023	358,098
Services, Other Op. Exp.	5000-5999	2,333,026	2,468,732	2,785,860	2,934,533	3,439,625	3,307,506	2,518,250	2,774,760
Capital Outlay	6000-6999	32,677	88,614	0	106,725	134,076	157,953	146,511	7,500
Other Outgoing	7000-7299	828,460	862,598	1,042,965	1,046,124	909,704	866,911	768,451	937,053
Direct Support Costs	7300-7399	383,966	545,197	456,311	475,381	488,876	488,876	402,647	472,990
TOTAL EXPENDITURES		10,676,100	10,524,496	10,045,767	11,611,507	12,235,702	12,205,079	10,045,020	10,427,220
C Excess (Deficiency) of Revenue over Expenditure Before Other Sources/Uses		**(5,554,694)**	**(5,061,217)**	**(6,521,234)**	**(6,947,405)**	**(6,832,659)**	**(6,801,818)**	**(4,522,624)**	**(6,194,892)**
D **Other Sources/Uses**									
Interfund Transfers									
Transfers In - From Bond (Redhill)	8910-8929	120,000	-	-	-	-	-	-	-
Transfers Out - Block Grant/Deferred Maintenance	7610-7629	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)
Contributions to Restricted Programs	8980-8999	4,980,078	5,426,190	6,488,103	6,265,569	6,150,728	6,119,887	5,158,524	6,394,892
Restricted Programs - District Paid									
TOTAL, OTHER SOURCES/USES		4,900,078	5,226,190	6,288,103	6,065,569	5,950,728	5,919,887	4,958,524	6,194,892
E **Net Increase (Decrease) in FUND BALANCE**		**(654,616)**	**164,973**	**(233,131)**	**(881,836)**	**(881,931)**	**(881,931)**	**435,900**	**0**

J200 Budget Comparison DESCRIPTION	Object	2009-10 Audited Actuals	2010-11 Audited Actuals	2011-12 Adopted Budget	2011-12 First Interim Budget	2011-12 Second Interim Budget	2011-12 Estimated Actuals Budget	2011-12 Unaudited Actuals	2012-13 Adopted Budget
F **Fund Balance, Reserves**									
Beginning Balance									
As of July 1-Unaudited		1,371,574	716,958	881,931	881,931	881,931	881,931	881,931	1,317,831
Audit Adjustments		-	-	-	-	-	-	-	-
NET BEGINNING BALANCE		1,371,574	716,958	881,931	881,931	881,931	881,931	881,931	1,317,831
Fund Increase (Decrease)		(654,616)	164,973	(233,131)	(881,836)	(881,931)	(881,931)	435,900	-
Other Restatements (BASRC & SSP)									
PTSA Ending Balance from 1997/98 ***									
PTSA & Alumni carryover - 1998/99 ***									
ENDING FUND BALANCE		**716,958**	**881,931**	**648,800**	**95**	**-**	**-**	**1,317,831**	**1,317,831**
Components of District Paid Restricted Programs:									
Prepaid Expenditures									
ROC/P Revenue									
ROC/P Expenditures									
Vocational Education									
Marin Comm.Found - Add'l c/o									
Economic Impact Aid									
BASRC - Redwood									
Alumni Grant - Unrest. as RE 0001									
Staff Development Buy Back - on J390									
SB 1882 Staff Development - Timing									
Total District Paid Restricted Programs									

J200 Budget Comparison DESCRIPTION	Object	2009-10 Audited Actuals	2010-11 Audited Actuals	2011-12 Adopted Budget	2011-12 First Interim Budget	2011-12 Second Interim Budget	2011-12 Estimated Actuals Budget	2011-12 Unaudited Actuals	2012-13 Adopted Budget
Revenue Limit Sources									
State Aid-Current Year	8011	0	0	0	0	0	0	0	0
State Aid-Prior Year	8019	0	0	0	0	0	0	0	0
Homeowners Exemption	8021	0	0	0	0	0	0	0	0
Other Subventions/In-Lieu Taxes	8029	0	0	0	0	0	0	0	0
Secured Roll Taxes	8041	0	0	0	0	0	0	0	0
Unsecured Taxes	8042	0	0	0	0	0	0	0	0
Prior Year Taxes	8043	0	0	0	0	0	0	0	0
Revenue Limit Transfers - Special Ed	8091	627,879	666,374	675,000	675,000	675,000	687,931	762,056	748,465
Property Taxes Transfers - ERAF	8097	0	0	0	0	0	0	0	0
TOTAL: Rev. Limit Sources		627,879	666,374	675,000	675,000	675,000	687,931	762,056	748,465
Percent of Total Income		12.26%	12.20%	19.15%	14.47%	12.49%	12.73%	13.80%	17.68%
Federal Revenues									
Title V - Innovative Programs (RE 4110)	8290	10,861	(2,044)	0	0	0	0	0	0
Special Ed. PL 94-142	8181	416,389	423,284	451,802	451,802	451,802	451,802	432,105	432,105
Title I (RE 3010)	8290	183,827	122,384	116,000	235,705	237,886	237,886	175,052	168,548
Title II (RE 4010/4035/4045/4047)	8290	101,252	74,984	100,831	223,936	215,925	229,435	136,607	92,820
Drug Free (RE 3710)	8290	10,270	12	0	0	0	0	0	0
Vocational Education (RE 3550)	8290/8699	52,890	52,127	50,944	50,944	51,179	51,179	51,174	51,179
CSR/Immigrant Ed/LEP(RE 4135/4201/4203)	8290/8287	44,461	35,289	9,926	14,584	21,146	11,091	17,531	5,000
Special Education-ARRA	8181	55,044	374,708	0	170,519	170,519	170,519	170,519	0
Fiscal Stabilization/Federal Jobs	8290	452,010	345,258	0	471,484	471,484	471,484	194,988	196,924
Mental Health	8287						10,055	0	68,698
Sml Learning/McAuliff/Calif Health Science Educators/Testing	8290	0	0	0	0	0	0	0	0
TOTAL: Federal Revenue		1,327,004	1,426,002	729,503	1,618,974	1,619,941	1,633,451	1,177,976	1,015,274
Percent of Total Income		25.91%	26.10%	20.70%	34.71%	29.98%	30.23%	21.33%	23.99%

J200 Budget Comparison DESCRIPTION	Object	2009-10 Audited Actuals	2010-11 Audited Actuals	2011-12 Adopted Budget	2011-12 First Interim Budget	2011-12 Second Interim Budget	2011-12 Estimated Actuals Budget	2011-12 Unaudited Actuals	2012-13 Adopted Budget
Other State Revenues									
Basic Aid Fair Share Reduction								-	(71,908)
GATE: Gifted & Talented (RE 7140)	8311	0	0	0	0	0	0	0	0
EIA: Economic Impact Aid (RE 7091)	8311	62,441	25,075	23,231	23,231	71,908	71,908	71,898	71,908
Mental Health	8587							0	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	0	0	0	0	0	0	0	0
Special Education/CAHSEE	8590	0	0	0	0	0	0	0	0
Library Grant (RE 6296)(RE 6292)(RE7395)	8590	0	0	0	0	0	0	0	0
Safety & Violence Prev. RE 6405	8590	0	0	0	0	0	0	0	0
Fiscal Solvency Plan (RE 7386)	8590	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0
Ca Instructional School Garden (CISG) (RE 7026)	8590	0	0	0	0	0	0	0	0
Instructional Mat'l,Libr, & Ed Tech (RE7398)	8590	0	0	0	0	0	0	0	0
SB 1882: Staff Development (RE 7315) + c/o	8590	0	0	0	0	0	0	0	0
Tenth Grade Counseling (RE 7375/7390)	8590	0	0	0	0	0	0	0	0
Mentor (RE 7270) & Law Enforcement (RE 6315)	8590	0	0	0	0	0	0	0	0
PAR (RE 7271)	8590	0	0	0	0	0	0	0	0
Digital High School (RE 7100)	8590	0	0	0	0	0	0	0	0
School Secondary Program (RE 7370)	8590	0	0	0	0	0	0	0	0
CAHSEE Intensive Instr. & Serv (7055/7056)	8590	0	0	0	0	0	0	0	0
Readers for the Blind (RE 7810)	8590	0	0	0	0	0	0	0	0
California Arts Council (RE 9767)	8590	0	0	0	0	0	0	0	0
Supplemental School Counseling (RE 7080)	8590	0	0	0	0	0	0	0	0
Teacher Recruit & Student Support (RE 6275)	8590	0	0	0	0	0	0	0	0
Arts,Music, & PE Supply & Equipment(RE6761)	8590	0	0	0	0	0	0	0	0
Arts & Music Block Grant (RE 6760)	8590	0	0	0	0	0	0	0	0
Discretionary Block Grant-Sites (RE 7396)	8590	0	0	0	0	0	0	0	0
Discretionary Block Grant-Dist (RE 7397)	8590	0	0	0	0	0	0	0	0
Career Tech Ed Equip & Supplies (RE 6377)	8590	0	0	0	0	0	0	0	0
Lottery for Instr.Mat'l & SSP	8560/8590	66,004	68,944	66,850	66,850	64,906	64,906	111,871	90,678
TOTAL: Other State Revenue		128,445	94,019	90,081	90,081	136,814	136,814	183,769	438,112
Percent of Total Income		2.51%	1.72%	2.56%	1.93%	2.53%	2.53%	3.33%	10.35%

J200 Budget Comparison DESCRIPTION	Object	2009-10 Audited Actuals	2010-11 Audited Actuals	2011-12 Adopted Budget	2011-12 First Interim Budget	2011-12 Second Interim Budget	2011-12 Estimated Actuals Budget	2011-12 Unaudited Actuals	2012-13 Adopted Budget
Other Local Revenues									
Site Institute @ Drake (RE 9763)	8699	0	0	0	0	0	0	0	0
Interest Income (categorical moneys)	8660	0	0	0	0	0	0	0	0
ROP	8677	0	0	0	0	0	0	0	0
PTSA (RE 9020)	8699	575,702	756,277	0	136,789	265,616	368,498	392,487	0
Ed Tech K-12 Voucher (Microsoft) (RE9150/55)	8699	0	0	0	15,214	15,214	15,214	15,214	0
Drake Virtual Tour (RE 9760)	8699	0	0	0	0	0	0	0	0
Global Studies (RE 9765)	8699	0	0	0	0	0	0	20,401	0
Alicia Lee Memorial Fund (RE 9760)	8699	11,148	7,413	0	0	0	0	100	0
Tam Music (RE 9769) & Nat'l Semicond (RE 9770)	8699	0	0	0	0	0	0	0	0
Student Activies (RE 9772)	8699	230,084	278,077	0	14,156	102,823	279,139	290,420	0
Buck Institute - Tam Academy (RE 9773)	8699	20,563	10,500	0	8,385	8,885	11,570	11,605	0
Marin Cty Storm Prevention Grant (RE 9768)	8699	0	0	0	0	0	0	0	0
Foundations (RE 9030)	8699	128,806	164,787	0	82,156	150,162	238,497	511,461	0
Special Ed fr. SELPA (RE 6500)	8792/8699	2,066,300	2,049,392	2,029,949	2,023,347	2,420,788	2,024,347	2,018,552	2,030,477
Other misc. grants/donations/modernization	8792/8699	5,475	10,438	-	-	7,800	7,800	138,355	-
TOTAL: Other Local Revenue		3,038,078	3,276,884	2,029,949	2,280,047	2,971,288	2,945,065	3,398,595	2,030,477
Percent of Total Income		59.32%	59.98%	57.59%	48.89%	54.99%	54.51%	61.54%	47.98%
TOTAL REVENUES		**5,121,406**	**5,463,279**	**3,524,533**	**4,664,102**	**5,403,043**	**5,403,261**	**5,522,396**	**4,232,328**

J200 Budget Comparison DESCRIPTION	Object	2009-10 Audited Actuals	2010-11 Audited Actuals	2011-12 Adopted Budget	2011-12 First Interim Budget	2011-12 Second Interim Budget	2011-12 Estimated Actuals Budget	2011-12 Unaudited Actuals	2012-13 Adopted Budget
EXPENDITURES									
CERTIFICATED SALARIES	1100-1199	1,969,711	1,815,353	1,667,436	1,693,173	1,728,640	1,713,207	1,688,348	1,653,974
Certificated Pupil Support Salaries	1200-1299	721,335	660,005	488,512	455,573	468,319	486,693	488,693	680,827
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		2,691,046	2,475,358	2,155,948	2,148,746	2,196,959	2,199,900	2,177,041	2,334,801
Percent of Total Expenditures		25.21%	23.52%	21.46%	18.51%	17.96%	18.02%	21.67%	22.39%
CLASSIFIED SALARIES									
Instructional Aides	2100-2199	737,215	719,071	704,043	772,608	771,118	775,426	764,733	856,111
Classified Support Salaries	2200-2299	591,175	591,787	617,933	617,633	618,133	618,133	600,701	601,777
Classified Administrators' Salaries	2300-2399	150,006	131,539	131,986	131,986	133,304	133,304	133,304	135,294
Clerical and Office Salaries	2400-2499	190,516	154,791	158,620	159,221	159,221	159,221	153,640	156,620
Other Classified Salaries	2900-2999	86,035	81,477	62,397	63,350	71,550	72,152	63,535	17,000
TOTAL: Classified Salaries		1,754,947	1,678,665	1,674,979	1,744,798	1,753,326	1,758,236	1,715,913	1,766,802
Percent of Total Expenditures		16.44%	15.95%	16.67%	15.03%	14.33%	14.41%	17.08%	16.94%
EMPLOYEE BENEFITS									
STRS - Certificated Positions	3101	219,321	201,668	177,356	176,764	181,068	178,200	172,699	192,063
STRS - Classified Positions	3102	281	155	-	-	-	-	-	-
PERS - Certificated Positions	3201	-	-	-	-	-	-	-	-
PERS - Classified Positions	3202	289,379	295,586	310,193	315,943	314,900	315,775	308,033	329,114
OASDI - Certificated	3301	482	195	-	-	-	2,031	3,154	-
OASDI - Classified	3302	105,915	103,917	102,315	106,629	107,160	107,446	103,965	107,799
Medicare - Certificated	3311	38,717	35,389	31,274	31,168	31,977	32,016	31,461	33,835
Medicare - Classified	3312	25,330	24,353	24,270	25,312	25,439	25,506	24,853	25,628
Health & Welfare - Certificated	3401	323,040	294,413	320,656	307,971	308,012	299,909	298,090	357,671
Health & Welfare - Classified	3402	427,841	461,821	461,252	457,178	453,396	453,396	447,050	511,002
SUI - Certificated	3501	8,121	20,764	34,725	34,606	35,501	35,539	35,084	25,688
SUI - Classified	3502	5,286	12,140	26,977	28,108	28,251	28,325	27,607	19,487
Workers' Comp. - Certificated	3601	45,899	33,102	24,197	24,060	24,675	24,707	24,034	35,265
Workers' Comp. - Classified	3602	29,847	22,394	18,540	19,287	19,387	19,438	18,889	26,656
Retiree Benefits-Certificated	3701/3751	45,708	45,138	44,806	44,806	42,402	42,383	42,383	46,665
Retiree Benefits-Classified	3702/3752	46,429	49,687	48,999	48,999	57,995	57,882	57,882	64,343
Car Allowance - Certificated	3921	-	-	-	-	-	-	-	-
Car Allowance - Classified	3922	-	-	-	-	-	-	-	-
TOTAL: Employee Benefits		1,611,596	1,600,722	1,625,560	1,620,831	1,630,163	1,622,553	1,595,184	1,775,216
Percent of Total Expenditures		15.10%	15.21%	16.18%	13.96%	13.32%	13.29%	15.88%	17.02%
TOTAL: SALARIES AND BENEFITS		**6,057,589**	**5,754,745**	**5,456,487**	**5,514,375**	**5,580,448**	**5,580,689**	**5,488,138**	**5,876,819**
Percent of Total Expenditures		56.74%	54.68%	54.32%	47.49%	45.61%	45.72%	54.64%	56.36%

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EXPENDITURES (Cont.)									
BOOKS AND SUPPLIES									
Textbooks	4100	298,013	7,071	66,850	69,155	68,761	71,411	24,504	90,678
Books & Reference Materials	4200	36,192	40,824	9,418	27,377	44,572	53,798	39,732	13,408
Instructional Material & Supplies	4300	233,489	267,294	141,348	274,338	695,396	720,731	298,730	174,762
Gas, Oil & Diesel	4301	16,574	20,620	25,000	25,000	25,000	25,000	23,418	28,000
Office Supplies	4303	1,855	1,490	3,100	4,350	4,350	4,430	1,035	2,500
Periodicals & Magazine	4305	1,098	1,420	1,200	1,522	1,522	1,722	1,355	1,200
Software	4307	32,316	38,434	6,000	7,188	11,396	11,467	10,959	1,200
Classroom Supplies - In-lieu Fees	4310	0	139	0	0	0	0	0	0
Computer Supplies	4312	30,589	30,154	800	5,304	25,080	75,415	72,326	5,500
Transportation Tickets & Vehicle supplies	4314/4316	11,216	7,892	15,000	14,800	14,800	14,800	4,829	8,500
Carryover	4330	0	0	0	976,314	575,321	550,781	0	0
Non Capitalized Furniture & Equip.	4400	379,040	389,272	35,428	129,021	216,775	273,589	244,135	32,350
TOTAL: Books & Supplies		1,040,382	804,610	304,144	1,534,369	1,682,973	1,803,144	721,023	358,098
Percent of Total Expenditures		9.74%	7.65%	3.03%	13.21%	13.75%	14.77%	7.18%	3.43%
SERVICES & OTHER OPERATING									
Travel, Conference, In-Service	5200	65,200	89,831	50,511	81,609	148,487	173,484	148,049	109,185
Dues and Memberships	5300	603	975	2,600	2,640	3,332	1,917	1,846	950
Insurance	5400	0	0						
Pest Control	5525	6,526	10,444	9,000	11,000	11,000	11,000	10,061	12,000
Rents, Leases, Repairs	5600	514,210	365,836	448,500	380,401	380,704	374,232	302,780	480,000
Direct Costs, Interfund/program	5700	19,401	6,428	0	583	1,224	7,386	7,386	0
Prof. Service & Outside Printing	5800	10,390	17,857	7,675	18,338	17,916	21,470	11,989	10,350
Judgements	5825	36,641	105,300	100,000	105,000	105,000	142,000	109,037	150,000
Legal Service	5829	19,203	56,026	65,000	60,000	60,000	102,793	113,630	100,000
Consultant Contracts / MPTA	5837/39/49	460,572	518,080	140,300	415,839	446,251	644,592	542,516	122,800
NPS: Tuition,1/1 aides,interpreters	833/34/35/40	1,190,722	1,284,369	1,959,974	1,853,823	2,260,529	1,823,455	1,268,702	1,787,955
Postage and Telephone	5960 & 5970	9,558	13,586	2,300	5,300	5,182	5,177	2,254	1,520
TOTAL: Services & Op. Exp.		2,333,026	2,468,732	2,785,860	2,934,533	3,439,625	3,307,506	2,518,250	2,774,760
Percent of Total Expenditures		21.85%	23.46%	27.73%	25.27%	28.11%	27.10%	25.07%	26.61%

J200 Budget Comparison DESCRIPTION	Object	2009-10 Audited Actuals	2010-11 Audited Actuals	2011-12 Adopted Budget	2011-12 First Interim Budget	2011-12 Second Interim Budget	2011-12 Estimated Actuals Budget	2011-12 Unaudited Actuals	2012-13 Adopted Budget
EXPENDITURES (Cont.)									
CAPITAL OUTLAY									
Sites & Improvement of sites	6100	0	0	0					
Buildings & Improvement of Bldgs.	6200	0	0	0	1,819	1,819	9,619	985	0
Furniture & Equipment	6400	32,677	88,614	0	104,906	132,257	148,334	145,526	7,500
Equipment Replacement	6500	0	0	0	0	0	0	0	0
TOTAL: Capital Outlay		32,677	88,614	0	106,725	134,076	157,953	146,511	7,500
Percent of Total Expenditures		0.31%	0.84%	0.00%	0.92%	1.10%	1.29%	1.46%	0.07%
OTHER OUTGO									
State Special Schools	7130	10,194	5,471	6,000	6,000	6,000	6,000	(2,181)	6,000
Special Ed. Excess Costs	7142	378,848	380,387	523,506	523,506	523,506	480,713	416,700	496,248
Payment to MPTA	7143	305,383	454,160	513,459	513,459	370,143	370,143	347,471	434,805
Payment to JPA (Redhill)	7299	120,000	0	0	0	0	0	0	0
Pass Thru Revenue	7211	14,035	22,580	0	3,159	10,055	10,055	6,461	0
TOTAL: Other Outgo		828,460	862,598	1,042,965	1,046,124	909,704	866,911	768,451	937,053
Percent of Total Expenditures		7.76%	8.20%	10.38%	9.01%	7.43%	7.10%	7.65%	8.99%
TOTAL: Direct Support Costs	7300	383,966	545,197	456,311	475,381	488,876	488,876	402,647	472,990
Percent of Total Expenditures		3.60%	5.18%	4.54%	4.09%	4.00%	4.01%	4.01%	4.54%
TOTAL EXPENDITURES		**10,676,100**	**10,524,496**	**10,045,767**	**11,611,507**	**12,235,702**	**12,205,079**	**10,045,020**	**10,427,220**
C **Excess (Deficiency) of Revenues over Expenditures Before Other Financing Sources and Uses**		(5,554,694)	(5,061,217)	(6,521,234)	(6,947,405)	(6,832,659)	(6,801,818)	(4,522,624)	(6,194,892)

J200 Budget Comparison DESCRIPTION	Object	2009-10 Audited Actuals	2010-11 Audited Actuals	2011-12 Adopted Budget	2011-12 First Interim Budget	2011-12 Second Interim Budget	2011-12 Estimated Actuals Budget	2011-12 Unaudited Actuals	2012-13 Adopted Budget
DETAIL OF CERTIFICATED SALARIES									
Regular Teachers - track advancement	1100								
Regular Teachers	1110	1,703,061	1,636,417	1,512,740	1,520,433	1,532,037	1,506,701	1,468,469	1,507,216
Counselors	1210								
Certificated - Other Pay	1170/1322/1930/1960	0	0	0	0	14,600	15,100	14,880	0
Director	1317	130,913	130,596	128,796	132,768	134,058	134,058	134,058	133,758
Teachers - extra duty	1130	109,862	39,081	17,900	30,520	38,493	47,598	52,247	5,000
Subs - illness & hourly	1120/1140/1950	875	7,148	4,000	4,000	4,000	4,000	5,974	4,000
Substitute Teachers - School Business	1150	25,000	670	4,000	5,452	5,452	5,750	12,720	4,000
Substitute Teachers - Teacher support	1250	3,645	6,525	8,000	8,000	8,000	6,500	4,120	8,000
Certificated Stipend	1160	0	1,441	0	0	0	0	0	0
ESL & Site Institute stipends	1160	0	0	0	0	0	0	0	0
Special Ed Home Instructors	1200	920	7,680	4,000	4,000	4,000	5,500	6,980	4,000
Psychologists/Counselors	1210	635,147	585,884	426,472	393,533	398,977	363,255	358,536	617,787
Special Ed stipend & other	1230	1,554	5,214	10,040	10,040	12,454	12,454	10,918	10,040
Pupil Support - extra service & stipend	1240/60/70	80,069	54,702	40,000	40,000	44,888	98,984	108,139	41,000
	Total	2,691,046	2,475,358	2,155,948	2,148,746	2,196,959	2,199,900	2,177,041	2,334,801

J200 Budget Comparison DESCRIPTION	Object	2009-10 Audited Actuals	2010-11 Audited Actuals	2011-12 Adopted Budget	2011-12 First Interim Budget	2011-12 Second Interim Budget	2011-12 Estimated Actuals Budget	2011-12 Unaudited Actuals	2012-13 Adopted Budget
DETAIL OF CLASSIFIED SALARIES									
Instructional Aide	2110	714,938	684,366	684,193	750,590	748,716	753,024	741,853	833,061
Instructional Aide-Hrly,Sub,Extra Duty	2120-2170	22,277	34,705	19,850	22,018	22,402	22,402	22,880	23,050
Classified Support	2220-2270	12,581	1,742	12,250	12,250	12,750	12,750	3,485	6,200
Maintenance (FN 8110)	2210	356,862	361,728	374,719	374,419	374,419	374,419	366,251	362,209
Ground (FN 8111)	2210	221,732	228,317	230,964	230,964	230,964	230,964	230,965	233,368
Director	2316	150,006	131,539	131,986	131,986	133,304	133,304	133,304	135,294
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	186,167	147,141	151,620	152,221	152,221	152,221	152,594	151,620
Clerical - Readers for The Blind (RE 7810)	2440	0	0	200	200	200	200	0	200
BASRC, Subs, Extra Duty, Overtime	2470/80/30/50	4,349	7,650	6,800	6,800	6,800	6,800	1,046	4,800
Classified Support -Other	2910	0	44,846	16,604	16,604	16,604	16,604	14,776	15,000
Classified Support - Title I ,Small Learning,Summer School	2910	78,541	31,053	45,223	46,176	46,176	46,176	40,590	0
Other Classified - hourly & Extra duty	2920/2930	5,064	338	270	270	570	862	766	0
Other Class. - O/T & stipend	2940/2970	2,430	5,240	300	300	8,200	8,510	7,403	2,000
Vacation Buy out - Title I	2980	0	0	0	0	0	0	0	0
	Total	1,754,947	1,678,665	1,674,979	1,744,798	1,753,326	1,758,236	1,715,913	1,766,802

TAMALPAIS UNION HIGH SCHOOL DISTRICT
COMPARISON REPORT
COMBINED

General Fund

	J200 Budget Comparison Description	Object	2009-10 Audited Actuals	2010-11 Audited Actuals	2011-12 Adopted Budget	2011-12 First Interim Budget	2011-12 Second Interim Budget	2011-12 Estimated Actuals Budget	2011-12 Unaudited Actuals	2012-13 Adopted Budget
A	**REVENUES**									
	Revenue Limit Sources	8010-8099	41,934,247	42,385,108	42,710,474	42,951,765	42,958,574	42,643,909	42,866,202	43,475,187
	Federal Revenues	8100-8299	1,327,004	1,426,002	729,503	1,618,974	1,619,941	1,633,451	1,177,976	1,015,274
	Other State Revenue	8300-8599	1,621,263	1,913,181	957,861	921,484	1,136,439	988,356	1,233,562	999,167
	Other Local Revenue	8600-8799	12,361,169	12,998,895	11,483,301	11,848,868	12,598,395	12,712,395	13,121,601	11,638,768
	TOTAL REVENUES		57,243,683	58,723,186	55,881,139	57,341,091	58,313,349	57,978,111	58,399,341	57,128,396
B	**EXPENDITURES**									
	Certificated Salaries	1000-1999	25,075,234	25,297,805	25,391,765	25,367,813	25,736,399	25,789,768	25,593,144	26,239,756
	Classified Salaries	2000-2999	8,886,736	8,043,321	8,179,484	8,269,287	8,285,948	8,198,276	8,101,860	8,050,505
	Employee Benefits	3000-3999	11,096,820	11,317,047	11,690,718	11,919,141	11,946,822	11,913,981	11,795,696	12,214,356
	Books and Supplies	4000-4999	3,137,703	2,518,563	2,061,951	3,866,656	4,029,289	4,318,866	2,573,305	2,061,027
	Services, Other Op. Exp.	5000-5999	6,467,910	6,630,305	7,699,072	7,810,317	8,227,675	7,965,975	6,953,398	7,190,726
	Capital Outlay	6000-6999	98,061	126,654	68,000	216,765	246,019	260,139	228,283	121,700
	Other Outgoing	7000-7299	879,543	887,185	1,067,553	1,070,712	934,292	891,499	793,038	937,053
	Direct Support Costs	7300-7399	(103,020)	(52,614)	(51,264)	(51,264)	(51,264)	(51,264)	(51,103)	(55,528)
	TOTAL EXPENDITURES		55,538,987	54,768,266	56,107,279	58,469,427	59,355,180	59,287,240	55,987,621	56,759,595
C	Excess (Deficiency) of Revenue over Expenditure Before Other Sources/Uses		**1,704,696**	**3,954,921**	**(226,140)**	**(1,128,336)**	**(1,041,831)**	**(1,309,129)**	**2,411,720**	**368,801**
D	**Other Sources/Uses**									
	Interfund Transfers									
	Transfers In - Comm.Ed.	8910-8929	77,323	20,400	20,400	20,400	20,400	20,400	19,500	20,400
	Transfers In - ETF	8910-8929	0	0	0	0	0	0	0	0
	Transfers In - Bond (Redhill)	8910-8929	120,000	0	0	0	0	0	0	0
	Transfers In - Self Insurance Fund	8910-8929	0	0	0	0	0	0	0	0
	Sources-Capital Lease	8930-8979	0	0	0	0	0	0	0	0
	Transfers Out - Food Svs/Def Maint/Comm Ed	7610-7629	(636,764)	(2,430,501)	(853,897)	(853,897)	(860,864)	(860,864)	(871,707)	(959,913)
	Contribution to Restricted Programs	8980-8999	0							0
	Restricted Programs - District Paid		0	0	0	0	0	0	0	0
	TOTAL, OTHER SOURCES/USES		(439,441)	(2,410,101)	(833,497)	(833,497)	(840,464)	(840,464)	(852,207)	(939,513)
E	**Net Increase (Decrease) in FUND BALANCE**		**1,265,255**	**1,544,820**	**(1,059,637)**	**(1,961,833)**	**(1,882,295)**	**(2,149,593)**	**1,559,513**	**(570,712)**
						2,183,991	**2,183,991**	**2,183,991**		
				1,544,820	**(1,059,637)**	**222,158**	**301,696**	**34,398**	**1,559,513**	

J200 Budget Comparison DESCRIPTION	Object	2009-10 Audited Actuals	2010-11 Audited Actuals	2011-12 Adopted Budget	2011-12 First Interim Budget	2011-12 Second Interim Budget	2011-12 Estimated Actuals Budget	2011-12 Unaudited Actuals	2012-13 Adopted Budget
F **Fund Balance, Reserves**									
Beginning Balance									
As of July 1-Unaudited		19,773,451	21,038,706	21,750,053	21,750,053	21,750,053	21,750,053	21,750,053	23,309,566
Audit Adjustments		-	-	-	-	-	-	-	-
NET BEGINNING BALANCE		19,773,451	21,038,706	21,750,053	21,750,053	21,750,053	21,750,053	21,750,053	23,309,566
Fund Increase (Decrease)		1,265,255	1,544,820	(1,059,637)	(1,961,833)	(1,882,295)	(2,149,593)	1,559,513	(570,712)
Program Reserves (restricted for expend.)		-	-	-	-	-	-	-	-
Adjustment for Restatement			(833,472)						
Restricted Program Balances				233,131	0	0	0	0	0
PTSA Ending Balance from 1997/98		0	0	0	0	0	0	0	0
PTSA and Alumni carryover - 1998/99		0	0	0	0	0	0	0	0
ENDING FUND BALANCE		21,038,706	21,750,053	20,690,416	19,788,220	19,867,758	19,600,460	23,309,566	22,738,854
Components of Ending Balance									
Reserved Amounts									
Revolving Cash		12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000
Cash In Bank		0	0	0	0	0	0	0	0
Prepaid Expenditures		0	0	0	0	0	0	0	0
Designated Amounts									
For economic Uncertainties (Required by State 3%)		1,685,273	1,715,963	1,708,835	1,779,700	1,806,481	1,804,443	1,705,780	1,731,585
Designation - 08/09, 09/10, 10/11 Surplus to Cover Future Deficits			2,482,127	2,482,127	2,482,127	2,482,127	2,482,127	2,519,948	2,482,127
Designation- Parcel Tax Renewal		-	8,820,573	8,820,573	-	-	-	-	-
Designation- Economic Uncertainty- Basic Aid Summer School 2011/12 and 2012/13			6,535,399	5,716,021	15,514,393	15,567,150	15,301,890	15,608,578	17,453,505
(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	2,183,991	0	0	0	2,403,623	0
Ending Balance		17,845,249	0	(0)	0	(0)	0	1,059,637	1,059,637

J200 Budget Comparison DESCRIPTION	Object	2009-10 Audited Actuals	2010-11 Audited Actuals	2011-12 Adopted Budget	2011-12 First Interim Budget	2011-12 Second Interim Budget	2011-12 Estimated Actuals Budget	2011-12 Unaudited Actuals	2012-13 Adopted Budget
Revenue Limit Sources									
State Aid-Current Year	8011	(221,661)	(250,489)	(259,384)	(256,308)	(249,499)	(273,019)	(254,501)	(273,864)
Supplemental Instruction	8311								
Rev Limit Deficit		(927,879)	-	-	-	-	-	-	-
Homeowners Exemption	8021	298,133	295,860	295,860	293,171	293,171	293,171	297,661	293,171
Other Subventions/In-Lieu Taxes	8029	0	0	0	0	0	0	-4,544	0
Secured Roll Taxes	8041	41,799,608	41,342,796	41,677,057	41,897,292	41,897,292	41,606,147	41,831,637	42,438,270
Unsecured Taxes	8042	926,715	927,198	927,198	947,867	947,867	947,867	940,924	947,867
Prior Year Taxes	8043	59,331	69,743	69,743	69,743	69,743	69,743	55,025	69,743
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**		41,934,247	42,385,108	42,710,474	42,951,765	42,958,574	42,643,909	42,866,202	43,475,187
Percent of Total Income		73.26%	73.51%	76.43%	74.91%	73.67%	73.56%	73.40%	76.10%
Federal Revenues									
Title V Innovative Education (RE 4110)	8290	10,861	(2,044)	0	0	0	0	0	0
Special Ed. PL 94-142	8181	416,389	423,284	451,802	451,802	451,802	451,802	432,105	432,105
Title I (RE 3010)	8290	183,827	122,384	116,000	235,705	237,886	237,886	175,052	168,548
Title II - Improving Teacher Quality/EETT (RE 4035	8290	101,252	74,984	100,831	223,936	215,925	229,435	136,607	92,820
Drug Free (RE 3710)	8290	10,270	12	0	0	0	0	0	0
Vocational Education (RE 3550)	8290	52,890	52,127	50,944	50,944	51,179	51,179	51,174	51,179
CSR/Immig Ed/LEP (RE4135/4201/4203)	8290/8287	44,461	35,289	9,926	14,584	21,146	11,091	17,531	5,000
Federal (RE 4140) SFSF (3200) Jobs (3205)	8290	452,010	345,258	0	471,484	471,484	471,484	194,988	196,924
Mental Health	8287								68,698
Small Learning Comm. Grant/Ca Health Sciences (RE 5	8290	0	0	0	0	0	0	0	0
Other Federal Revenue	8290	55,044	374,708	0	170,519	170,519	170,519	170,519	0
TOTAL: **Federal Revenue**		1,327,004	1,426,002	729,503	1,618,974	1,619,941	1,623,396	1,177,976	1,015,274
Percent of Total Income		2.32%	2.47%	1.31%	2.82%	2.78%	2.80%	2.02%	1.78%

J200 Budget Comparison DESCRIPTION	Object	2009-10 Audited Actuals	2010-11 Audited Actuals	2011-12 Adopted Budget	2011-12 First Interim Budget	2011-12 Second Interim Budget	2011-12 Estimated Actuals Budget	2011-12 Unaudited Actuals	2012-13 Adopted Budget
Other State Revenues									
Basic Aid Fair Share Reduction							(2,410,639)	(2,410,639)	(2,692,359)
Adult Education Flex (RE 0214)	8590		0	0	0	0	1,410,300	1,520,212	1,410,300
Supplemental Instruction	8311	114,218	91,030	89,420	0	17,928	89,382	128,287	89,382
GATE: Gifted & Talented (RE 7140)	8311	28,524	24,881	8,556	0	2,674	24,872	24,872	24,872
EIA: Economic Impact Aid (RE 7091)	8311	62,441	25,075	23,231	23,231	71,908	71,908	71,898	71,908
Mental Health	8537								347,434
Class Size 9 - 12	8435	190,768	0	0	0	0	309,588	309,588	309,588
Mandated Costs Reimburse.	8550	0	191,761	0	86,915	86,921	86,921	86,921	0
State Lottery Revenue	8560	407,035	432,731	424,020	424,020	439,491	439,491	470,990	450,524
Library Grant (RE 6296/7395)	8590	2,501	0	0	0	0	2,501	2,501	2,501
Special Education/CAHSEE	8590	0	0	0	0	0	0	0	0
Safety & Violence Prev. (RE 6405)	8590	93,849	0	123,768	136,841	136,841	123,730	123,730	123,730
Fiscal Solvency Plan (RE 7386)	8590	0	0	0	0	0	0	0	0
One-time Instr.Mat'l/Staff Dev (RE 7186)	8590	0	0	0	0	0	0	0	0
One-time Site Block Grant (RE 0041)	8590	1	0	0	0	0	0	0	0
Professional Dev Block Grant (RE 7393)	8590	187,951	0	0	0	0	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	214,720	0	214,516	176,127	314,516	214,451	214,451	214,451
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	3,025	0	0	0	0	0	0	0
Math & Reading Professional Dev (RE 0229)	8590	12,739	0	0	0	0	11,023	11,023	11,023
Tenth Grade Counseling (RE 7375/7390)	8590	23,614	0	0	0	0	23,614	23,614	23,614
Mentor Teacher Program (RE 7270)	8590	14,527	0	0	0	0	0	0	0
PAR (RE 7271)	8590	19,097	0	0	0	0	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	50,288	10,614	7,500	7,500	1,254	43,302	61,237	38,515
School Secondary Program (RE 7370)	8590	0	0	0	0	0	0	0	0
CAHSEE Intensive Instr. & Serv (7055/7056)	8590	0	0	0	0	0	0	0	0
Readers for the Blind (RE 7810)	8590	0	0	0	0	0	0	0	0
California Arts Council (RE 9767)	8590	0	0	0	0	0	0	0	0
Staff Development Buy Back (03-0015)	8590	1	0	0	0	0	0	0	0
Supplemental School Counseling (RE7088)	8590	75,435	598	0	0	0	221,458	221,458	221,458
Teacher Recruit & Student Support	8590	0	0	0	0	0	0	0	0
Arts,Music, & PE Supply & Equipment	8590	0	0	0	0	0	0	0	0
Arts & Music Block Grant (RE 6760)	8590	54,527	0	0	0	0	54,485	54,485	54,485
Discretionary Block Grant-Sites (RE 7396)	8590	0	0	0	0	0	0	0	0
Discretionary Block Grant-Dist (RE 7397)	8590	0	0	0	0	0	0	0	0
Career Tech Ed Equip & Supplies (RE 6377)	8590	0	0	0	0	0	0	0	0
Lottery for Instr.Mat'l & SSP (RE 6300)	8560/8590	66,004	68,944	66,850	66,850	64,906	64,906	111,871	90,678
TOTAL: **Other State Revenue**		1,621,265	845,634	957,861	921,484	1,136,439	988,356	1,233,562	999,167
Percent of Total Income		2.83%	1.47%	1.71%	1.61%	1.95%	1.71%	2.11%	1.75%

J200 Budget Comparison DESCRIPTION	Object	2009-10 Audited Actuals	2010-11 Audited Actuals	2011-12 Adopted Budget	2011-12 First Interim Budget	2011-12 Second Interim Budget	2011-12 Estimated Actuals Budget	2011-12 Unaudited Actuals	2012-13 Adopted Budget
Other Local Revenues									
Site Institute	8699	0	0	0	0	0	0	0	0
Parcel Tax Income	8622	8,262,252	8,615,349	8,820,573	8,820,573	8,820,573	8,820,573	8,782,054	9,085,190
Other Sales	8639	150	3,118	0	0	0	687	687	0
Leases and Rentals	8650	189,248	368,575	273,500	279,033	283,979	294,013	396,570	283,500
Interest Income (incl.categorical moneys)	8660	161,182	98,273	100,000	100,000	85,000	65,000	46,155	65,000
Interagency Revenues ROP (RE 6350)	8677	212,520	112,330	104,779	101,101	101,101	101,101	101,101	101,101
Home to School (DD2 053) - Golden Gate	8689	0	0	0	0	0	0	0	0
Home to School (DD2 053) - West Marin	8699	1,811	271	0	0	0	0	0	0
PTSA - (RE 9020)	8699	575,702	756,277	0	136,789	265,616	368,498	392,487	0
Ed Tech K-12 Voucher (Microsoft) (RE 9150/55	8699	0	0	0	15,214	15,214	15,214	15,214	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	0	0	20,401	0
BASRC, ETF/MTN & Martin Luther King	8699	14,607	10,931	3,500	3,500	3,500	3,500	3,716	3,500
Student Activities (RE 9772)	8699	230,084	278,077	0	14,156	102,823	279,139	290,420	0
Buck Institute -Tam Academy (RE 9773)	8699	20,563	10,500	0	8,385	8,885	11,570	11,605	0
Tam Music Donation (RE 9769)	8699	0	0	0	0	0	0	0	0
Marin Cty Storm Prevention Gt. (RE 9768)	8699	0	0	0	0	0	0	0	0
Foundations (RE 9030)	8699	128,806	164,787	0	82,156	150,162	238,497	511,461	0
Other Local Income - Athletic,Drama receipts	8699	343,653	383,251	71,000	173,786	242,126	392,848	293,937	70,000
Special Ed fr. SELPA	8792/8699	2,091,180	2,061,629	2,029,949	2,034,175	2,431,616	2,034,955	2,027,994	2,030,477
Other Grants/Donations/Modernization/E-Rate	8699	129,411	135,527	80,000	80,000	87,800	86,800	227,799	0
TOTAL: **Other Local Revenue**		12,361,169	12,998,895	11,483,301	11,848,868	12,598,395	12,712,395	13,121,601	11,638,768
Percent of Total Income		21.59%	22.55%	20.55%	20.66%	21.60%	21.93%	22.47%	20.37%
TOTAL **REVENUES**		**57,243,685**	**57,655,639**	**55,881,139**	**57,341,091**	**58,313,349**	**57,968,056**	**58,399,341**	**57,128,396**

J200 Budget Comparison DESCRIPTION	Object	2009-10 Audited Actuals	2010-11 Audited Actuals	2011-12 Adopted Budget	2011-12 First Interim Budget	2011-12 Second Interim Budget	2011-12 Estimated Actuals Budget	2011-12 Unaudited Actuals	2012-13 Adopted Budget
EXPENDITURES									
CERTIFICATED SALARIES	1100-1199	20,583,034	20,806,604	20,983,346	20,924,972	21,252,810	21,219,490	21,051,820	21,341,094
Certificated Pupil Support Salaries	1200-1299	2,012,787	2,110,385	2,063,655	2,049,440	2,069,001	2,087,375	2,092,496	2,269,600
Supervisors & Administrators Salaries	1300-1399	2,070,486	2,062,989	2,144,363	2,173,583	2,189,451	2,257,701	2,255,639	2,346,107
Other Certificated Salaries	1900-1999	408,927	317,827	200,401	219,818	225,137	225,202	193,189	282,955
TOTAL: Certificated Salaries		25,075,234	25,297,805	25,391,765	25,367,813	25,736,399	25,789,768	25,593,144	26,239,756
Percent of Total Expenditures		45.15%	46.19%	45.26%	43.39%	43.36%	43.50%	45.71%	46.23%
CLASSIFIED SALARIES									
Instructional Aides	2100-2199	743,240	734,794	720,678	789,360	787,870	792,338	781,983	882,018
Classified Support Salaries	2200-2299	2,554,750	2,424,414	2,502,461	2,507,201	2,507,701	2,507,900	2,475,613	2,478,148
Classified Administrators' Salaries	2300-2399	820,783	637,938	606,093	608,950	617,502	545,305	544,928	480,226
Clerical and Office Salaries	2400-2499	3,861,545	3,220,588	3,374,093	3,369,331	3,362,221	3,347,490	3,309,731	3,298,381
Other Classified Salaries	2900-2999	906,418	1,025,587	976,159	994,445	1,010,654	1,005,243	989,605	911,732
TOTAL: Classified Salaries		8,886,736	8,043,321	8,179,484	8,269,287	8,285,948	8,198,276	8,101,860	8,050,505
Percent of Total Expenditures		16.00%	14.69%	14.58%	14.14%	13.96%	13.83%	14.47%	14.18%
EMPLOYEE BENEFITS									
STRS - Certificated Positions	3101	2,074,135	2,077,698	2,126,014	2,134,145	2,156,431	2,151,926	2,116,036	2,192,821
STRS - Classified Positions	3102	15,391	370	0	0	0	0	0	0
PERS - Certificated Positions	3201	10	0	0	0	0	0	0	0
PERS - Classified Positions	3202	1,362,509	1,335,383	1,374,463	1,404,231	1,402,263	1,392,557	1,363,732	1,415,163
OASDI - Certificated	3301	8,009	5,641	16	16	21	2,171	8,646	27
OASDI - Classified	3302	523,440	492,359	494,819	502,481	506,958	502,539	495,352	493,982
Medicare - Certificated	3311	356,453	359,864	363,266	368,165	369,482	370,650	365,823	378,652
Medicare - Classified	3312	127,727	116,492	117,524	119,349	120,403	119,572	117,928	116,862
Health & Welfare - Certificated	3401	3,373,844	3,604,211	3,571,809	3,815,981	3,804,910	3,795,915	3,775,725	3,936,983
Health & Welfare - Classified	3402	1,836,722	1,874,870	1,976,779	1,903,416	1,899,634	1,892,066	1,872,926	1,994,580
SUI - Certificated	3501	75,831	187,236	407,001	408,580	413,528	414,929	412,372	288,972
SUI - Classified	3502	27,135	58,784	130,607	132,646	133,026	131,734	130,386	89,040
Workers' Comp. - Certificated	3601	427,459	337,835	279,297	279,993	283,330	284,378	282,112	396,367
Workers' Comp. - Classified	3602	151,390	107,567	89,728	90,743	90,976	90,166	89,280	121,559
Retiree Benefits - Certificated	3701/51	520,571	536,222	536,255	536,255	504,877	504,878	504,878	520,839
Retiree Benefits - Classified	3702/52	216,194	222,515	223,140	223,140	260,983	260,500	260,500	268,509
	3901	0	0	0	0	0	0	0	0
Car Allowance - Certificated	3921	0	0	0	0	0	0	0	0
Car Allowance - Classified	3922	0	0	0	0	0	0	0	0
TOTAL: Employee Benefits		11,096,820	11,317,047	11,690,718	11,919,141	11,946,822	11,913,981	11,795,696	12,214,356
Percent of Total Expenditures		19.98%	20.66%	20.84%	20.39%	20.13%	20.10%	21.07%	21.52%
TOTAL: **SALARIES AND BENEFITS**		**45,058,790**	**44,658,173**	**45,261,967**	**45,556,241**	**45,969,169**	**45,902,025**	**45,490,700**	**46,504,617**
Percent of Total Expenditures		81.13%	81.54%	80.67%	77.91%	77.45%	77.42%	81.25%	81.93%

J200 Budget Comparison DESCRIPTION	Object	2009-10 Audited Actuals	2010-11 Audited Actuals	2011-12 Adopted Budget	2011-12 First Interim Budget	2011-12 Second Interim Budget	2011-12 Estimated Actuals Budget	2011-12 Unaudited Actuals	2012-13 Adopted Budget
EXPENDITURES (Cont.)									
BOOKS AND SUPPLIES									
Textbooks	4100	674,316	245,172	381,766	368,278	373,891	579,773	329,623	146,527
Books & Reference Materials	4200	171,199	147,406	101,889	128,530	153,136	153,605	127,245	104,365
Instructional Material & Supplies	4300	1,304,727	1,205,006	1,047,126	1,255,987	1,745,791	1,940,669	1,340,172	1,324,406
Gas, Oil & Diesel	4301	16,574	20,620	25,000	25,000	25,000	25,000	23,418	28,000
Office Supplies	4303	6,069	3,608	11,800	10,050	8,950	7,923	3,803	8,300
Periodicals & Magazine	4305	15,575	14,330	11,057	12,504	11,206	11,792	11,050	10,515
Software	4307	104,445	63,843	102,005	99,720	78,999	62,190	50,728	110,858
Classroom Supplies - In-lieu Fees	4310	0	177	41,800	5,672	5,672	0	0	2,500
Computer Supplies	4312	115,417	133,338	136,687	121,480	127,461	137,500	132,848	92,668
Transportation Tickets & Vehicle supplies	4314/4316	22,722	11,818	15,000	14,800	14,800	14,975	5,004	8,500
Carryover	4330	0	0	0	1,469,850	1,021,548	765,330	0	0
Non Capitalized Furniture & Equip.	4400	706,659	673,245	187,821	354,785	462,835	620,109	549,414	224,388
TOTAL: Books & Supplies		3,137,703	2,518,563	2,061,951	3,866,656	4,029,289	4,318,866	2,573,305	2,061,027
Percent of Total Expenditures		5.65%	4.60%	3.68%	6.61%	6.79%	7.28%	4.60%	3.63%

J200 Budget Comparison DESCRIPTION	Object	2009-10 Audited Actuals	2010-11 Audited Actuals	2011-12 Adopted Budget	2011-12 First Interim Budget	2011-12 Second Interim Budget	2011-12 Estimated Actuals Budget	2011-12 Unaudited Actuals	2012-13 Adopted Budget
EXPENDITURES (Cont.)									
SERVICES & OTHER OPERATING									
Travel, Conference, In-Service	5200	171,365	224,825	258,424	216,944	320,572	340,277	332,185	331,041
Dues and Memberships	5300	67,098	47,949	74,614	75,785	82,122	68,350	52,867	92,535
Insurance	5400	370,252	372,689	372,000	372,160	372,307	371,790	363,250	407,607
Gas	5505	3,597	3,694	5,700	3,900	3,900	3,900	3,679	3,900
Electricity	5510	637,146	695,043	880,800	782,800	782,800	691,800	691,759	693,800
SPURR	5515	259,744	271,129	335,000	305,000	305,000	305,000	256,285	305,000
Water	5535	210,936	255,138	343,800	291,000	291,000	303,000	252,140	288,000
Sewer	5540	47,930	50,787	75,600	76,000	76,000	49,186	42,794	49,186
Disposal/Garbage removal	5550	171,491	198,816	218,900	222,500	222,500	230,000	228,926	216,000
Laundry,Pest Control,Waste Disposal	5500	105,176	122,883	86,279	100,179	100,179	84,179	75,727	148,234
Rents, Leases, Repairs	5600	839,932	558,666	730,204	646,113	581,593	560,142	455,364	778,506
Architectural,Inspection,Contracts,permits	5800	515,589	636,752	552,034	560,304	672,747	729,732	719,952	437,287
Advertising	5803	5,166	7,276	5,630	3,115	1,913	2,041	1,840	7,630
Audit Fees	5809	46,799	48,119	47,000	47,000	47,000	47,631	46,849	50,000
Elections	5814	250	0	250,000	250,000	96,994	96,994	96,993	0
Field Trips	5819	85,303	9,796	13,669	13,935	17,398	13,552	15,605	10,204
Fingerprinting	5821	8,300	17,960	10,300	10,300	10,053	8,826	10,897	10,300
Judgements - Special Ed	5825	36,641	105,300	100,000	105,000	105,000	142,000	109,037	150,000
Legal Service	5829	119,019	87,367	139,500	133,158	131,689	152,025	148,014	144,500
Outside Printing - Kinko's	5841	10,680	14,829	78,118	67,163	51,285	43,336	38,913	73,599
Personnel Agencies	5845	1,111	424	0	3,500	8,000	8,000	9,019	10,000
Professional Consultant Contracts	5849	1,312,958	1,406,932	935,458	1,438,982	1,461,933	1,650,640	1,491,355	963,677
TB Testing/ X-rays	5851	4,110	4,400	5,000	3,900	3,900	3,659	2,612	8,000
Unused School Site Payment	5853	-	-	-	-	-	-	-	-
NPS/NPA - Tuition,1/1 aides,interpreters	5833/5835	1,190,722	1,284,369	1,959,974	1,853,823	2,260,529	1,823,455	1,268,702	1,787,955
Cell Phones	5920	43,089	30,092	35,000	34,260	34,310	43,310	40,895	43,600
Internet	5940	56,844	57,332	75,314	77,134	71,486	76,926	78,776	76,320
Pagers	5950	22	328	467	462	505	440	263	315
Postage	5960	79,697	46,480	44,387	50,000	49,060	49,884	44,345	37,630
Telephone	5970	66,943	70,930	65,900	65,900	65,900	65,900	74,355	65,900
TOTAL: Services & Op. Exp.		6,467,910	6,630,305	7,699,072	7,810,317	8,227,675	7,965,975	6,953,398	7,190,726
Percent of Total Expenditures		11.65%	12.11%	13.72%	13.36%	13.86%	13.44%	12.42%	12.67%

J200 Budget Comparison DESCRIPTION	Object	2009-10 Audited Actuals	2010-11 Audited Actuals	2011-12 Adopted Budget	2011-12 First Interim Budget	2011-12 Second Interim Budget	2011-12 Estimated Actuals Budget	2011-12 Unaudited Actuals	2012-13 Adopted Budget
EXPENDITURES (Cont.)									
CAPITAL OUTLAY									
Sites & Improvement of sites	6100	0	5,000	0	0	0	0	0	0
Buildings & Improvement of Bldgs.	6200	0	0	0	21,186	21,186	29,001	20,366	0
Furniture & Equipment	6400	90,331	121,654	38,000	140,933	162,187	175,647	169,214	82,500
Equipment Replacement	6500	7,730	0	30,000	54,646	62,646	55,491	38,703	39,200
TOTAL: Capital Outlay		98,061	126,654	68,000	216,765	246,019	260,139	228,283	121,700
Percent of Total Expenditures		0.18%	0.23%	0.12%	0.37%	0.41%	0.44%	0.41%	0.21%
OTHER OUTGO									
Special Ed. Excess Costs	7142	378,848	380,387	523,506	523,506	523,506	480,713	416,700	496,248
State Special Schools-blind/deaf	7130	10,194	5,471	6,000	6,000	6,000	6,000	(2,181)	6,000
Payment to MPTA	7143	305,383	454,160	513,459	513,459	370,143	370,143	347,471	434,805
Pass Thru Revenue	7222	160,531	22,580	0	3,159	10,055	10,055	6,461	0
Other Debt Service Payment	7439	24,587	24,587	24,588	24,588	24,588	24,588	24,587	0
TOTAL: Other Outgo		879,543	887,185	1,067,553	1,070,712	934,292	891,499	793,038	937,053
Percent of Total Expenditures		1.58%	1.62%	1.90%	1.83%	1.57%	1.50%	1.42%	1.65%
TOTAL: Direct Support Costs	7300	(103,020)	(52,614)	(51,264)	(51,264)	(51,264)	(51,264)	(51,103)	(55,528)
Percent of Total Expenditures		-0.19%	-0.10%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.10%
TOTAL EXPENDITURES		**55,538,987**	**54,768,266**	**56,107,279**	**58,469,427**	**59,355,180**	**59,287,240**	**55,987,621**	**56,759,595**
C **Excess (Deficiency) of Revenues over Expenditures Before Other Financing Sources and Uses**		1,704,698	2,887,374	(226,140)	(1,128,336)	(1,041,831)	(1,319,184)	2,411,720	368,801

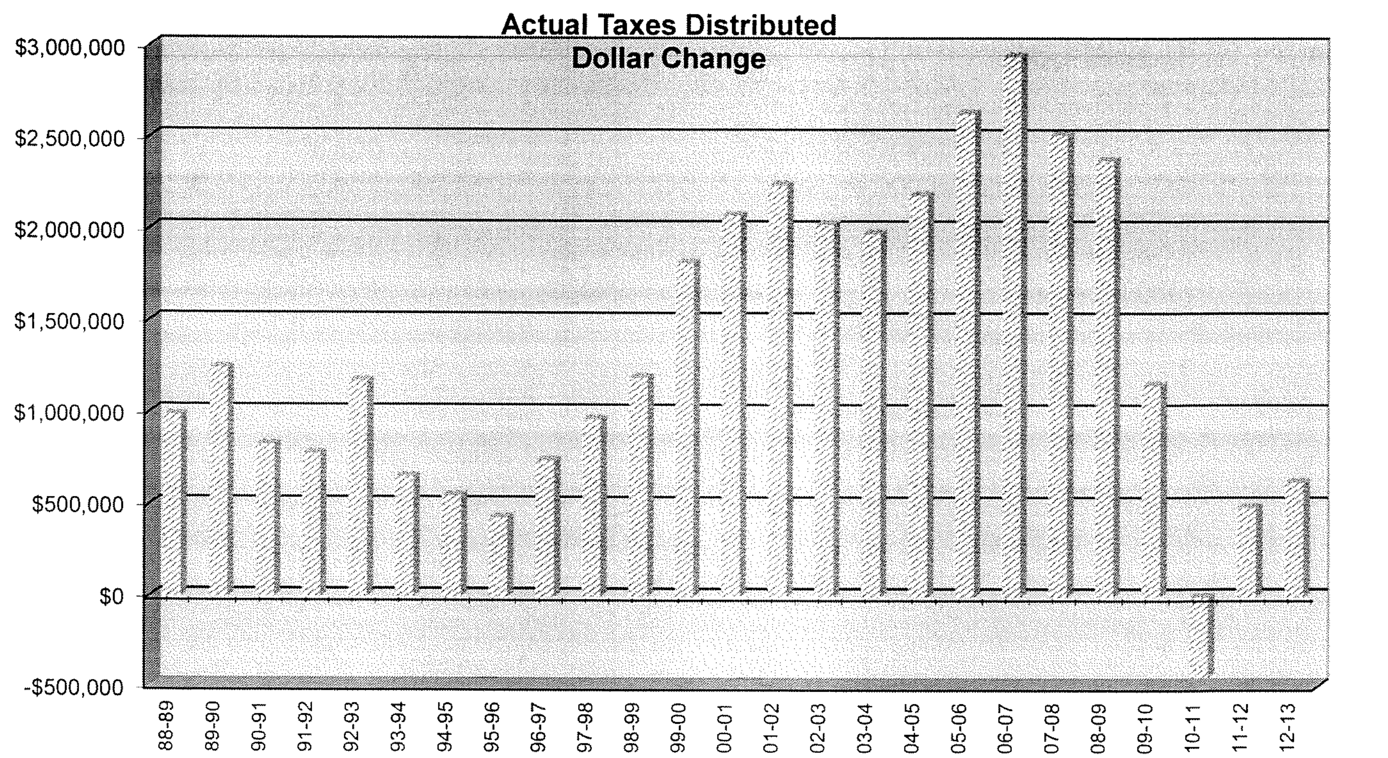
J200 Budget Comparison

DESCRIPTION	Object	2009-10 Audited Actuals	2010-11 Audited Actuals	2011-12 Adopted Budget	2011-12 First Interim Budget	2011-12 Second Interim Budget	2011-12 Estimated Actuals Budget	2011-12 Unaudited Actuals	2012-13 Adopted Budget
DETAIL OF CERTIFICATED SALARIES									
Regular Teachers - track advancement	1110	38,215	33,142	60,000	30,000	42,976	42,976	21,583	45,000
Teachers - set aside FTEs for growth	1110	0	0	0	0	0	0	0	0
Regular Teachers	1110	19,151,908	19,387,345	19,690,839	19,589,070	19,868,606	19,863,022	19,818,865	20,103,279
Regular Teachers - Curriculum Dev. & VEA	1900	0	0	0	0	0	0	0	0
Summer School Teacher (GO 1430)	1110	157,013	143,690	0	0	14,600	15,100	14,880	0
Home Instructors (FN 1270)	1110	138,671	141,636	142,796	146,768	148,058	148,058	150,068	147,758
Teachers - Extra Duty	1130	727,323	513,712	575,341	585,989	601,611	569,269	486,701	487,117
Substitute Teachers - illness	1140	102,799	114,505	106,100	106,100	106,100	106,100	74,101	106,100
Substitute Teachers - School Business	1150	184,480	180,633	143,010	161,035	161,859	166,237	182,953	151,840
Substitute Teachers - Teacher support	1250	3,865	6,525	8,000	9,500	9,500	8,000	5,470	8,500
5th Periods, Brown Act,Instr. Improv. Stipends	1160	82,625	291,941	265,260	306,010	309,000	308,728	302,669	300,000
Other Stipend (See details in Unrest.&Rest)	1160/1170	0	0	0	0	0	0	0	0
Special Ed Home Instructors	1200	920	7,680	4,000	4,000	4,000	5,500	6,980	4,000
Counselor (all FN 3110)	1210	969,581	1,129,294	1,260,405	1,274,609	1,279,386	1,279,386	1,279,157	1,293,400
Librarians' Salary (all FN 2420)	1210	297,293	291,138	290,238	294,258	297,192	297,192	297,192	275,373
Psychologists/Counselors	1210	635,147	585,884	426,472	393,533	398,977	363,255	358,536	617,787
Special Ed stipend & other	1230	25,912	27,662	27,040	26,040	27,558	27,558	29,522	22,040
Pupil Support - extra days for Counselors	1260	80,069	62,202	47,500	47,500	52,388	106,484	115,639	48,500
Principal	1311	701,335	611,648	634,358	645,640	651,755	651,755	651,754	649,002
Acting Principal	1311/1322	16,112	36,636	31,000	31,000	31,000	31,000	26,513	31,000
Assistant Principal	1312	845,747	867,183	850,059	855,894	864,604	879,674	873,267	889,343
Superintendent	1313	185,000	185,000	197,000	197,000	197,000	197,000	197,000	205,000
Supe Salary - Expenses/Vacation	1313	18,469	19,044	4,800	5,100	5,100	5,100	13,934	4,800
Assistant Superintendent	1315	148,626	303,600	300,000	300,600	300,600	300,600	300,600	300,000
Director - Std. Scvs.,& Spec.Ed	1317/1318	125,253	0	76,146	77,469	78,232	130,592	130,591	215,962
Other Certificated Supervisors	1322	29,944	39,878	51,000	60,880	61,160	61,980	61,980	51,000
Other Certificate Salaries	1910	162,546	114,247	74,451	79,701	80,701	83,402	89,640	93,501
Other Certificate Subs/Placeholders	1930/1950	153,321	38,469	32,050	46,217	51,904	50,900	52,649	53,054
Retiree Incentive & Miscellaneous	1970	93,060	165,111	93,900	93,900	92,532	90,900	50,900	136,400
	Total	25,075,234	25,297,805	25,391,765	25,367,813	25,736,399	25,789,768	25,593,144	26,239,756

J200 Budget Comparison DESCRIPTION	Object	2009-10 Audited Actuals	2010-11 Audited Actuals	2011-12 Adopted Budget	2011-12 First Interim Budget	2011-12 Second Interim Budget	2011-12 Estimated Actuals Budget	2011-12 Unaudited Actuals	2012-13 Adopted Budget
DETAIL OF CLASSIFIED SALARIES									
Instructional Aide - Regular	2110	720,963	700,089	700,828	767,342	765,468	769,776	758,368	858,968
Instructional sub - non illness	2170	22,277	34,705	19,850	22,018	22,402	22,402	22,880	23,050
Instructional Aide - Summer (GO 1430)	2110	0	0	0	0	0	0	0	0
Instructional Aide - Hourly	2120	0	0	0	0	0	160	735	0
Health Technician (FN 3140)	2210	88,575	58,455	58,597	58,897	58,897	58,897	58,897	58,830
Delivery (FN 7540)	2210	55,214	54,280	55,179	55,480	55,480	55,480	55,479	55,179
Maintenance (FN 8110)	2210	356,862	361,728	374,719	374,419	374,419	374,419	366,251	362,209
Ground (FN 8111)	2210	221,732	228,317	230,964	230,964	230,964	230,964	230,965	233,368
Custodian (FN 8210)	2210	1,472,029	1,485,656	1,519,584	1,529,813	1,529,813	1,529,813	1,509,128	1,520,415
Library Aide (FN 2420)	2210	157,289	128,007	132,918	125,293	125,293	125,293	124,346	130,097
Other Class. Support - Summer	2210	1,811	1,784	0	1,807	1,807	1,807	1,807	1,800
Overtime - Custodian & Ground	2250	97,997	80,175	82,250	83,950	83,950	84,149	84,876	67,000
Substitute - Custodian	2260	40,832	16,718	17,500	17,500	17,500	17,500	35,875	27,050
Substitute - Custodian - Non Illness	2270	51,589	7,662	18,500	18,500	18,500	18,500	6,176	15,900
Other Pay - Grounds & Custodian	2290	50	1,674	0	135	135	135	135	1,900
Assistant Superintendent-Human Resources	2312	179,345	159,800	163,000	163,300	163,300	163,300	163,300	163,000
Supervisor (Network Manager)	2313	103,568	110,264	110,090	110,390	51,815	51,815	51,814	0
Chief Financial Officer	2315	148,626	0	0	0	0	0	0	0
Directors(Maint. & Oper. &Fiscal Services)	2316	331,325	277,374	276,021	276,321	342,905	270,708	270,707	256,930
Classified Management (incl.property acct)	2322	50,158	85,666	54,232	54,382	54,925	54,925	54,925	55,746
Board of Trustees	2322	5,950	3,050	2,750	2,750	2,750	2,750	2,375	2,750
Computer (FN7700)	2400/2490	342,800	393,921	417,723	418,599	419,099	420,401	411,135	422,498
Print Shop (FN 7550) ***	2210/2401	148,932	148,945	148,345	148,945	148,945	148,945	148,945	148,495
Clerical - with API money	2400	0	0	0	0	0	0	0	0
Clerical	2401	2,568,328	2,008,179	2,112,907	2,097,416	2,091,352	2,074,036	2,045,250	2,012,089
DO Personnel (FN3900,7150,7300,7400)	2401	738,893	612,067	655,158	657,971	657,971	657,971	657,971	673,562
Clerical - Extra Hire	2440	11,418	11,961	17,210	21,650	20,380	20,373	14,576	12,080
Overtime - Supt. Office & Pupil Testing	2450	22,999	23,917	16,200	16,700	16,924	18,214	28,464	20,000
Substitute for Clerical - illness	2460	7,328	3,665	0	1,000	1,000	1,000	272	0
Substitute for Clerical - non illness	2470	17,429	5,525	0	500	500	500	57	57
Stipend - for Classified Leader & BASRC	2480	15,999	14,150	18,800	18,800	18,800	18,800	6,546	15,800
Classified Support **** (DISC/Lit Coach)	2910	110,149	85,833	63,647	71,728	71,650	69,875	81,746	15,700
Campus Supervisor (FN 8305)	2910	264,045	274,554	260,893	262,695	262,695	262,695	260,274	261,913
Staff Ass. & Healthy St.(FN 8305 DD2 040)	2910	177,055	173,740	175,710	163,051	163,351	163,643	156,611	162,620
Textbook Inventory (FN 3910 DD2 097)	2910	13,658	5,233	21,610	21,610	21,610	9,610	7,050	6,000
Coach (GO 1130)	2910	310,620	321,016	330,999	340,061	347,648	349,189	318,370	330,999
Pool Cover Handlers	2920		80,740	75,000	75,000	75,000	75,000	81,070	75,000
Athletics - post season (GO 1130)	2920	0	0	0	0	0	0	0	0
Athletics - supervision (GO 1130)	2930	100	670	0	0	500	500	591	0
Other Class. - O/T & stipend	2940	2,430	5,240	300	300	8,200	8,510	7,403	2,000
Athletics - substitutes (GO 1130)	2960	14,443	15,816	0	12,000	12,000	15,221	16,074	0
Vacation payout	2980	0	0	0	0	0	0	0	0
Professional Expert	2990	13,918	62,745	48,000	48,000	48,000	51,000	60,416	57,500
	Total	8,886,736	8,043,321	8,179,484	8,269,287	8,285,948	8,198,276	8,101,860	8,050,505

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% Final
12-13	43,749,051	623,803	1.4% 12-13 Adoption



	Objects	2004-2005 Audited Actuals	2007-2008 Audited Actuals	2008-2009 Audited Actuals	2009-2010 Audited Actuals	2010-2011 Audited Actuals	2011-2012 Adopted Budget	2011-2012 Second Interim	2011-2012 Unaudited Actuals	2012-2013 Adopted Budget
Revenue:										
Special Ed Rev. Limit ADA transfer from Unrestricted	8091	407,533	590,652	525,215	627,879	666,374	675,000	675,000	762,056	748,465
Reimbursement from Bolinas Stinson and Lagunitas	8699	0	0	0	20,891	42,646	47,163	40,561	40,668	41,224
PL94-142 Allowance - Federal money	8181	378,711	396,538	403,079	416,389	423,284	445,778	451,802	432,105	432,105
ARRA/Special Ed	8181				55,043	231,602	0	170,519	170,519	0
Mental Health - Federal	8287								0	68,698
Mental Health - State	8587								0	347,434
Special Education California High School Exit Exam	8590	0	16,853	0	0	0	0	0	0	0
Extended School Year	8699	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	17,459	17,459	19,118	19,098	19,000	19,000	2,243	0
Special Ed - NPS/LCI Set Aside	8792	0	48,958	43,560	25,612	40,468	20,163	20,163	27,601	21,245
Special Ed - NPA/NPS Prior yr	8329	0	0	0	0	0	0	0	0	0
Low Incidence Reimbursement/Other Reimbursements		35,725	9,473	15,000	28,948	(1,413)	14,500	14,500	2,289	14,500
Donation		0	0	0	2,427	611	0	500	2,000	0
Special Ed - Prior Year			303		(6,721)	7,142			12,441	
SELPA-ED Program	8792	50,000	0	0	0	0	0	0	0	0
Special Ed - Facilities Use	8792	0	0	0	0	0	11,360	11,360	11,360	0
Special Ed Fr. Cnty - AB602 block grant	8722/8792	1,868,201	1,949,278	1,960,807	1,967,801	1,932,615	1,909,538	1,909,538	1,924,166	1,945,283
Special Ed One-time Settlement	8792	14,495	14,527	14,527	14,527	14,527	0	0	0	0
Total Revenue		**2,781,732**	**3,052,272**	**2,987,872**	**3,180,139**	**3,385,179**	**3,150,727**	**3,321,168**	**3,395,673**	**3,627,179**
Expenditures:										
Teachers	1110	1,044,536	1,248,347	1,299,240	1,371,781	1,355,648	1,335,088	1,340,179	1,308,302	1,374,216
Teachers/Substitutes	1140	0	4,580	11,250	10,454	0	8,000	8,000	9,294	8,000
Pupil Support-Psychologists	1200	216,786	302,558	312,513	312,419	426,520	430,472	402,977	365,516	621,787
Substitutes/Stipends/Extra Duty	1250/30/60	11,093	39,225	45,220	84,778	66,441	51,000	58,302	116,957	52,000
Director of Special Education	1317	105,004	122,841	128,065	130,913	130,596	128,796	134,058	134,058	133,758
Instructional Aide - Regular	2110	378,310	644,181	657,908	650,877	662,733	668,374	682,142	671,195	767,296
Instructional Aide Sub - Illness	2160	2,412	3,775	8,100	7,760	19,730	6,400	6,400	8,040	7,050
Instructional Aide Sub - Non Illness	2170	5,724	5,420	7,200	5,320	9,010	6,950	6,950	6,920	8,300
Clerical /Typewell Aide	2401	52,211	104,075	110,861	119,954	74,327	76,970	77,271	74,156	75,670
Salary Related Benefits	3000	565,776	822,835	930,016	1,009,457	1,093,692	1,133,445	1,114,311	1,090,360	1,288,367
Salaries & Benefits		**2,381,852**	**3,297,837**	**3,510,373**	**3,703,713**	**3,838,698**	**3,845,495**	**3,830,590**	**3,784,798**	**4,336,444**
Special Ed Supplies	4000	24,274	33,832	30,150	56,334	190,333	33,000	261,687	21,963	39,870
Legal Services	5829	17,082	17,830	115,000	19,203	56,026	65,000	60,000	113,630	100,000
Legal Judgements	5825	93,880	55,572	185,000	36,641	105,300	100,000	105,000	109,037	150,000
Special Ed Consultants	5837	0	778	2,000	2,923	4,862	10,000	12,000	14,795	15,000
MCOE Contract Services	5800.30	12,859	0	0	0	0	0	0	0	0
1:1 Aides	5840	221,459	335,044	285,000	463,716	363,072	456,500	451,471	207,207	446,500
Oth. Operating Svcs.- mileage,conference,printing	5000	13,866	77,346	90,820	56,769	145,931	83,025	93,220	84,889	88,970
Instructional Equipment	6000	0	0	0	0	40,335	0	0	0	0
Non Public School (NPS) tuition	5833	580,948	456,809	540,000	516,827	688,504	1,096,700	1,098,700	824,440	1,085,105
Non Public Agency (NPA) & 1:1 aides	5835	460,507	205,586	250,000	197,650	168,229	371,774	233,000	192,601	233,000
Transportation - taxi cabs etc	5230	12,261	34,018	35,500	28,158	29,321	32,500	39,330	35,574	39,330
Transportation - contract w/MPTA	7143	186,460	160,089	230,110	305,383	454,160	513,459	370,143	347,471	434,805
Special Ed Excess Cost - Bill Back	7142	292,398	437,300	501,483	378,848	380,387	517,482	523,506	416,700	496,248
State Special Schools	7130	0	0	0	10,194	5,471	6,000	6,000	(2,181)	6,000
Indirect Cost	7310	213,646	262,188	318,842	356,391	524,079	437,371	447,831	384,322	452,154
Non Personnel Expenditures		**2,129,640**	**2,076,392**	**2,583,905**	**2,429,037**	**3,156,010**	**3,722,811**	**3,701,888**	**2,750,448**	**3,586,982**
Total Special Education Budget		**$ 4,511,492**	**$ 5,374,229**	**$ 6,094,278**	**$ 6,132,750**	**$ 6,994,708**	**$ 7,568,306**	**$ 7,532,478**	**$ 6,535,246**	**$ 7,923,426**
Contribution from the General Fund	8980	**$ (1,729,760)**	**$ (2,321,957)**	**$ (3,106,406)**	**$ (2,952,611)**	**$ (3,609,529)**	**$ (4,417,579)**	**$ (4,211,310)**	**$ (3,139,573)**	**$ (4,296,247)**

TAMALPAIS UNION HIGH SCHOOL DISTRICT
MULTI YEAR COMPARISON - ATHLETICS

	Object	2009-2010 Actuals	2010-2011 Actuals	2011-2012 Unaudited Actuals	2012-2013 Adopted Budget
Revenues:		$ 80,174	$ 86,384	$ 82,136	$ 45,000
Expenditures:					
Teachers-Extra Duty/Subs	1130/50/60	$ 147,067	$ 148,600	$ 154,243	$ 155,633
Other Certificated-Regular/Extra Duty/Subs	1910/30/50	98,850	81,239	92,300	110,301
Clerical Support	2401	43,472	40,199	43,913	45,800
Classified-Regular/Hourly/Extra Duty/Overtime/Subs	2250 2430/40/50 2910/20/30/40/60	325,595	338,611	337,267	330,999
Professional Expert	2990/1980	18,900	18,900	18,900	18,900
Employee Benefits	3000	92,799	94,016	102,719	106,350
Salaries & Benefits		**726,683**	**721,565**	**749,342**	**767,983**
Materials & Supplies	4200 4300/10/15/19/30	202,009	169,497	219,787	159,830
Office/Software/Computer Supplies	4303/4307/4312	76	3,077	0	2,700
Non Capitalized Equipment	4400	3,680	6,773	5,288	12,000
Conferences/Mileage	5200	2,995	2,838	1,361	6,000
Dues & Memberships	5300	14,690	5,761	9,433	21,200
Insurance	5400				
Equipment & Other Rental/Lease/Repair	5600	14,261	10,664	10,272	36,000
Printing/Copier/Advertising/Postage	5700/5803/5960	1,838	1,273	1,683	40
Field Trips	5819	480	1,441	528	1,633
Other Fees (Transportation)	5839	181,533	150,615	167,877	135,000
Professional Consulting Services	5840/41/49	73,855	67,924	68,631	101,040
Cell Phones/Communications	5920/5930	19	9	93	0
Equipment	6400/6500	0	0	5,791	18,000
Non Personnel Expenditures		**495,436**	**419,872**	**490,744**	**493,443**
Total Athletic Budget		**$ 1,222,119**	**$ 1,141,437**	**$ 1,240,086**	**$ 1,261,426**

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

	Object	2009-2010 Actuals	2010-2011 Actuals	2011-2012 Estimated Actuals	2011-2012 Unaudited Actuals	2012-2013 Adopted Budget
Revenues:						
Rental Income (Fields)		$ 5,372	$ 5,064	$ -	$ 6,752	$ -
Reimbursements from Modernization						
Expenditures:						
Classified Support	2210	$ 743,844	$ 709,964	$ 735,675	$ 735,674	$ 732,291
	2230/2240					
	2250/2260					
Extra Duty/Overtime/Subs	2270/1920	58,454	39,075	45,500	34,299	20,000
Director	2316	150,006	131,539	133,304	133,304	135,294
Facilities Coordinator	2322	0	0	0	0	0
Clerical Salaries	2401	73,368	73,770	73,970	73,970	73,670
Clerical Overtime/Extra Duty	2450/2440	0	5,823	2,000	0	0
Employee Benefits	3000	459,493	477,237	493,781	490,663	496,539
Salaries & Benefits		**1,485,165**	**1,437,408**	**1,484,230**	**1,467,910**	**1,457,794**
Materials & Supplies/Carryover	4300/4330	328,206	358,784	415,771	371,875	425,000
Gas,Oil & Diesel	4301	16,574	20,620	25,000	23,418	28,000
Office Supplies/Computer Supplies/Magazines	4303/05/12/19	923	957	2,780	1,399	3,000
Registration & Vehicle Supplies	4316	10,931	7,892	14,800	4,829	8,500
Non Capitalized Furniture & Equipment	4400	18,170	5,565	18,020	12,388	27,000
Conferences/Mileage/Staff Dev	5200	2,345	2,350	1,870	784	2,100
Dues & Memberships	5300	0	532	600	532	750
Gas	5505	3,597	3,694	3,900	3,679	3,900
Electricity	5510	19,409	18,731	29,800	18,462	19,800
Laundry/Cleaning	5520	83,645	96,214	60,900	54,916	130,000
Pest Control	5525	6,526	10,444	11,000	10,061	12,000
Waste Disposal	5530	15,005	16,225	12,000	10,750	6,000
Water	5535	1,385	1,944	5,500	0	2,500
Disposal/Garbage Removal	5550	0	0	26,500	18,562	12,500
Rentals,Leases & Repairs	5600/05/10	106,740	101,410	134,860	102,072	126,500
Maintenance Contracts-Buildings & Grounds	5615	358,301	231,726	207,081	166,806	323,000
Maintenance Contracts-Equipment/Other Leases	5620/5625	121,356	116,391	123,400	110,010	168,000
Printing/Copier Charges	5723/66/5841	0	39	32	27	0
Advertising/Employment Costs	5803/5815	0	0	0	0	0
Architectural Fees/Inspections	5807/5823	2,205	2,075	6,300	2,500	5,000
Other Fees	5839	6,930	6,966	7,900	9,600	7,500
Other Contract Services	5840	5,793	30,716	52,230	18,254	20,000
Permits	5842	0	1,623	3,000	1,921	3,000
Personnel Agencies	5845	0	0	0	0	0
Professional Consulting	5849	17,373	21,094	16,500	8,664	21,000
Division of State Architect	5855	0	0	0	0	0
Scanning Services	5861	0	0	0	0	0
Cell Phones/Pagers/Postage	5920/50/60	43,089	30,114	43,260	40,846	43,600
Telephone	5970	187	376	500	112	500
Improvement to Site	6120/6171	0	0	0	0	0
Buildings & Improvement to Buildings/Perm Construct	6200/6240	0	0	1,819	0	0
Technology Improvement	6250	0	0	0	0	0
Equipments/Computers/Printers	6400/10	0	0	26,278	24,860	7,000
Furniture	6430	0	0	0	0	0
Vehicles	6440	0	0	0	0	0
Other Equipment	6450	15,819	19,815	12,000	11,879	37,500
Equipment/Computer/Other Replacement	6510/6550	6,528	0	0	0	0
Vehicle Replacement	6540	0	0	0	0	0
Non Personnel Expenditures		**1,191,037**	**1,106,297**	**1,263,601**	**1,029,206**	**1,443,650**
Interfund Transfer	7615	262,645	200,000	200,000	200,000	200,000
Interfund Transfer		**262,645**	**200,000**	**200,000**	**200,000**	**200,000**
Total Maintenance & Operations		**$ 2,938,847**	**$ 2,743,705**	**$ 2,947,831**	**$ 2,697,116**	**$ 3,101,444**

TAMALPAIS UNION HIGH SCHOOL DISTRICT
MULTI YEAR COMPARISON - DISTRICT FACILITIES

	Object	2009-2010 Actuals	2010-2011 Actuals	2011-2012 Estimated Actuals	2011-2012 Unaudited Actuals	2012-2013 Adopted Budget
Revenues:						
Rental Income (Fields)		$ 97,016	$ 264,985	$ 270,000	$ 287,602	$ 275,000
Total Revenue		**$ 97,016**	**$ 264,985**	**$ 270,000**	**$ 287,602**	**$ 275,000**
Expenditures:						
Classified Support	2200	$ 14,298	$ 9,566	$ 10,000	$ 10,783	$ 10,000
Director	2322	50,158	85,666	54,925	54,925	55,746
Clerical Salaries	2401/40	0	5,536	30,419	30,296	31,404
Other Classified	2900	0	80,740	75,000	81,070	75,000
Employee Benefits	3000	12,245	45,048	49,902	48,962	51,129
Salaries & Benefits		**76,701**	**226,556**	**220,246**	**226,036**	**223,279**
Materials & Supplies/Carryover	4300/4330	453	88	1,900	736	5,000
Computer Supplies	4312	0	0	0	0	0
Non Capitalized Equipment	4400	0	3,543	0	0	0
Conferences/Mileage	5200	0	8,141	11,772	9,137	11,500
Rentals,Leases & Repairs	5600/05/10	525	0	600	0	0
Advertising/Employment Costs/Other Fees	5803/15/39	1,111	0	1,828	228	500
Non Personnel Expenditures		**2,089**	**11,772**	**16,100**	**10,101**	**17,000**
Total Expenditures		**$ 78,790**	**$ 238,328**	**$ 236,346**	**$ 236,137**	**$ 240,279**
Net Income		**$ 18,226**	**$ 26,657**	**$ 33,654**	**$ 51,465**	**$ 34,721**

TAMALPAIS UNION HIGH SCHOOL DISTRICT
DISTRICT WIDE TECHNOLOGY
INSTRUCTIONAL AND ADMINSTRATIVE

	Object	2009-2010 Actuals	2010-2011 Actuals	2011-2012 Estimated Actuals	2011-2012 Unaudited Actuals	2012-2013 Adopted Budget
Expenditures:						
Senior Director & Director	1317/2316	$ 145,055	$ 145,835	$ 189,764	$ 189,762	$ 258,393
Supervisor	2313	$ 103,568	$ 110,264	$ 51,815	$ 51,814	$ -
Educational Technicians/Administrative Techs/Clerical	2400/2401 2430/40/50	590,089	632,999	657,324	657,312	664,833
Extra Duty/Overtime	2240/2930	3,737	5,790	10,145	9,049	8,980
Clerical: Extra Duty/OT/Sub (**E-School**)	2430/50/70					
Certificated Extra Duty/Stipends	1322	29,944	39,878	61,980	61,980	51,000
Other Certificated (**E-School**)	1900	41,193	36,992	-	-	-
Employee Benefits	3000	364,699	420,330	430,651	428,712	415,025
Salaries & Benefits		**1,278,285**	**1,392,088**	**1,401,679**	**1,398,629**	**1,398,231**
Books/Computer Software/Supplies	4200/4300	127,088	121,357	87,504	83,514	148,405
Non Capitalized Equipment	4400	197,783	168,371	170,651	195,323	128,988
Staff Development/Mileage/Conferences	5210/30/40	21,114	16,514	32,013	29,964	30,100
Dues & Memberships	5300	117	1,239	1,339	1,339	1,339
Equipment Repair	5610	3,550	884	90	90	-
Maintenance Contracts	5620	136,256	36,268	2,985	2,985	62,347
Copier Charges	5700	-	-	340	340	-
Fees	5829/5839	250	1,675	-	14,733	-
Other Contract Services/Outside Printing	5840/5841	129,248	293,442	336,894	335,446	184,753
Professional Consulting Services	5849	74,995	29,848	27,223	34,408	73,933
Cell Phone	5920	-	-	-	-	-
Internet	5940	31,781	33,421	44,081	46,291	48,000
Postage	5960	47	55	422	415	-
Computer/Printers/Other Equipment	6400/10/50/52	6,106	14,972	-	-	20,000
Computer/Printer Replacement	6510	1,202	18,067	27,825	21,469	39,200
Non Personnel Expenditures		**729,537**	**736,113**	**731,367**	**766,317**	**737,065**
Student Information System **(E-School)**		-	-	-	-	-
Technology Districtwide		50,000	-	50,000	50,000	50,000
Fund 40		**50,000**	**-**	**50,000**	**50,000**	**50,000**
Total Technology Budget (Fund 03 and Fund 40)		**$ 2,057,822**	**$ 2,128,201**	**$ 2,183,046**	**$ 2,214,946**	**$ 2,185,296**

TAMALPAIS UNION HIGH SCHOOL DISTRICT
ADULT ED/COMMUNITY ED MULTI YEAR COMPARISON
2007/08 TO 2010/11 ACTUALS
2011/12 ESTIMATED ACTUALS, UNAUDITED ACTUALS, 2012/13 ADOPTED

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 Estimated Actuals	2011/12 Unaudited Actuals	2012/13 Adopted Budget
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	61,169	60,348	61,169
Other State Revenue	8300-8599	88,546	88,826	1,640,144	86,946	86,609	122,492	95,540
Other Local Revenue	8600-8799	852,289	857,739	898,385	741,594	680,821	754,333	739,652
TOTAL REVENUES		2,875,400	2,629,955	2,622,884	897,477	828,599	937,173	896,361
B EXPENDITURES								
Certificated Salaries	1000-1999	440,086	511,729	506,441	286,296	254,531	253,874	259,334
Classified Salaries	2000-2999	690,264	693,117	808,227	667,169	549,080	635,994	633,877
Employee Benefits	3000-3999	272,183	277,106	296,776	259,909	249,421	251,443	269,055
Books and Supplies	4000-4999	74,074	66,347	88,537	28,177	35,326	35,788	38,273
Services, Other Op. Exp.	5000-5999	934,599	800,589	761,309	143,417	178,675	162,712	174,934
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	51,264	51,103	55,528
TOTAL EXPENDITURES		2,518,778	2,449,664	2,575,651	1,437,581	1,318,297	1,390,915	1,431,001
C Excess (Deficiency) of Revenue Over Expenditure Before Other Sources/Uses		**356,622**	**180,291**	**47,233**	**(540,105)**	**(489,698)**	**(453,742)**	**(534,640)**
D Other Sources/Uses								
Interfund Transfers								
Tranfers In	8910-8929	18,400	18,525	110,471	153,436	81,507	79,760	132,865
Transfer Out	7610-7629	23,310	18,525	97,723	20,400	20,400	19,500	20,400
District Loan								
TOTAL, OTHER SOURCES		(4,910)	0	12,748	133,036	61,107	60,260	112,465
E Net Increase (Decrease) in FUND BALANCE		**351,712**	**180,291**	**59,981**	**(407,069)**	**(428,591)**	**(393,483)**	**(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 Estimated Actuals	2011/12 Unaudited Actuals	2012/13 Adopted Budget
F Fund Balance, Reserves								
Beginning Balance								
As of July 1 - Unaudited		1,358,490	1,710,202	1,890,492	1,950,474	1,521,250	1,543,405	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	1,521,250	1,543,405	1,149,922
Fund Increase (Decrease)		351,712	180,291	59,981	(407,069)	(428,591)	(393,483)	(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**	**1,092,659**	**1,149,922**	**727,747**

TAMALPAIS UNION HIGH SCHOOL DISTRICT
ADULT ED MULTI YEAR COMPARISON
2007/08 TO 2010/11 ACTUALS
2011/12 ESTIMATED ACTUALS, UNAUDITED ACTUALS, 2012/13 ADOPTED

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 Estimated Actuals	2011/12 Unaudited Actuals	2012/13 Adopted Budget
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	61,169	60,348	61,169
Other State Revenue	8300-8599	88,546	88,826	1,640,144	86,946	86,609	122,492	95,540
Other Local Revenue	8600-8799	98,783	85,182	93,454	88,298	56,100	62,002	64,652
TOTAL REVENUES		2,121,894	1,857,398	1,817,953	244,181	203,878	244,842	221,361
B EXPENDITURES								
Certificated Salaries	1000-1999	440,086	511,085	506,441	286,296	254,307	253,874	259,334
Classified Salaries	2000-2999	210,309	196,957	192,491	180,739	159,641	159,384	164,341
Employee Benefits	3000-3999	165,661	165,089	170,778	146,806	154,166	152,811	160,809
Books and Supplies	4000-4999	60,287	48,107	74,712	11,626	15,447	15,296	16,623
Services, Other Op. Exp.	5000-5999	818,709	696,599	657,064	23,028	23,648	15,187	17,169
Capital Outlay	6000-6999	0	0	11,341	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	25,260	21,373	25,260
TOTAL EXPENDITURES		1,770,182	1,686,439	1,680,649	671,650	632,469	617,924	643,536
C Excess (Deficiency) of Revenue Over Expenditure Before Other Sources/Uses		**351,712**	**170,958**	**137,304**	**(427,469)**	**(428,591)**	**(373,083)**	**(422,175)**
D Other Sources/Uses								
Interfund Transfers								
Tranfers In	8910-8929	0	0	(67,990)				
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)**	**(428,591)**	**(373,083)**	**(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 Estimated Actuals	2011/12 Unaudited Actuals	2012/13 Adopted Budget
F Fund Balance, Reserves								
Beginning Balance								
As of July 1 - Unaudited		1,306,633	1,710,202	1,881,160	1,950,474	1,453,250	1,523,005	1,149,923
Audit Adjustments		51,857						
NET BEGINNING BALANCE		1,358,490	1,710,202	1,881,160	1,950,474	1,453,250	1,523,005	1,149,923
Fund Increase (Decrease)		351,712	170,958	69,314	(427,469)	(428,591)	(373,083)	(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**	**1,024,659**	**1,149,923**	**727,748**

TAMALPAIS UNION HIGH SCHOOL DISTRICT
COMMUNITY ED MULTI YEAR COMPARISON
2007/08 TO 2010/11 ACTUALS
2011/12 ESTIMATED ACTUALS, UNAUDITED ACTUALS, 2012/13 ADOPTED

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 Estimated Actuals	2011/12 Unaudited Actuals	2012/13 Adopted Budget
A **REVENUES**								
Revenue Limit Sources	8010-8099	0	0	0	0	0	0	0
Federal Revenue	8100-8299	0	0	0	0	0	0	0
Other State Revenue	8300-8599	0	0	0	0	0	0	0
Other Local Revenue	8600-8799	753,506	772,557	804,932	653,295	624,995	692,331	675,000
TOTAL REVENUES		753,506	772,557	804,932	653,295	624,995	692,331	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	389,439	476,611	469,536
Employee Benefits	3000-3999	106,522	112,018	125,998	113,103	93,491	98,632	108,246
Books and Supplies	4000-4999	13,787	18,240	13,824	16,551	21,858	20,492	21,650
Services, Other Op. Exp.	5000-5999	115,890	103,990	104,245	120,389	155,310	147,525	157,765
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	26,004	29,730	30,268
TOTAL EXPENDITURES		748,596	763,224	895,002	765,931	686,102	772,991	787,465
C Excess (Deficiency) of Revenue Over Expenditure Before Other Sources/Uses		**4,910**	**9,333**	**(90,071)**	**(112,636)**	**(61,107)**	**(80,660)**	**(112,465)**
D **Other Sources/Uses**								
Interfund Transfers								
Tranfers In	8910-8929	18,400	18,525	178,461	153,436	81,507	79,760	132,865
Transfer Out	7610-7629	23,310	18,525	97,723	20,400	20,400	19,500	20,400
District Loan								
TOTAL, OTHER SOURCES		(4,910)	0	80,738	133,036	61,107	60,260	112,465
E **Net Increase (Decrease) in FUND BALANCE**		**0**	**9,333**	**(9,333)**	**20,400**	**0**	**(20,400)**	**0**

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

TAMALPAIS UNION HIGH SCHOOL DISTRICT
STUDENT NUTRITION SERVICES FUND MULTI YEAR COMPARISON
2007/08 TO 2010/11 AUDITED ACTUALS
2011/12 ESTIMATED ACTUALS, UNAUDITED ACTUALS, 2012/13 ADOPTED

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 Estimated Actuals	2011/12 Unaudited Actuals	2012/13 Adopted Budget
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	148,000	137,418	142,000
Other State Revenue	8300-8599	4,186	7,818	12,448	13,578	13,000	12,853	13,000
Other Local Revenue	8600-8799	519,208	508,690	502,717	539,395	555,828	527,482	520,250
TOTAL REVENUES		580,438	615,539	655,568	700,445	716,828	677,753	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	496,602	495,597	497,754
Employee Benefits	3000-3999	173,526	197,309	212,511	229,002	241,602	242,360	249,035
Books and Supplies	4000-4999	318,127	255,329	288,422	283,771	295,505	267,265	278,020
Services, Other Op. Exp.	5000-5999	7,048	7,149	7,097	6,274	8,215	7,701	7,489
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	1,041,924	1,012,923	1,032,298
C Excess (Deficiency) of Revenue Over Expenditure Before Other Sources/Uses		**(387,079)**	**(316,177)**	**(329,692)**	**(307,065)**	**(325,096)**	**(335,170)**	**(357,048)**
D **Other Sources/Uses**								
Interfund Transfers								
Tranfers In	8910-8929	379,307	333,786	344,692	307,065	309,357	321,947	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	309,357	321,947	357,048
E **Net Increase (Decrease) in FUND BALANCE**		**(7,772)**	**17,609**	**15,000**	**0**	**(15,739)**	**(13,223)**	**0**

J202 Budget Comparison Description	Object	2007/08 Audited Actuals	2008/09 Audited Actuals	2009/10 Audited Actuals	2010/11 Audited Actuals	2011/12 Estimated Actuals	2011/12 Unaudited Actuals	2012/13 Adopted Budget
F **Fund Balance, Reserves**								
Beginning Balance								
As of July 1 - Unaudited		14,439	6,667	24,276	39,276	39,276	39,276	26,053
Audit Adjustments		0	0	0	0	0	0	0
NET BEGINNING BALANCE		14,439	6,667	24,276	39,276	39,276	39,276	26,053
Fund Increase (Decrease)		(7,772)	17,609	15,000	0	(15,739)	(13,223)	0
Program Reserves (restrict for possible expenditures								
Restricted Program Balance								
ENDING BALANCE		6,667	24,276	39,276	39,276	23,537	26,053	26,053

GENERAL FUND ENCROACHMENT	379,307	333,786	344,692	307,065	309,357	321,947	357,048

TAMALPAIS UNION HIGH SCHOOL DISTRICT
DEFERRED MAINTENANCE FUND MULTI YEAR COMPARISON
2007/08 TO 2010/11 ACTUALS
2011/12 ESTIMATED ACTUALS, UNAUDITED ACTUALS, 2012/13 ADOPTED

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 Estimated Actuals	2011/12 Unaudited Actuals	2012/13 Adopted Budget
A REVENUES								
Revenue Limit Sources	8010-8099	0	0	0	0	0	0	0
Federal Revenue	8100-8299	0	0	0	0	0	0	0
Other State Revenue	8300-8599	170,152	148,067	157,157	157,529	158,000	156,980	157,000
Other Local Revenue	8600-8799	35,067	19,779	9,311	6,093	6,500	3,032	1,000
TOTAL REVENUES		205,219	167,846	166,468	163,622	164,500	160,012	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	201,000	8,650	
Capital Outlay	6000-6999	18,230	534,528	141,151	27,283	979,823	331,316	320,000
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	1,180,823	339,966	320,000
C Excess (Deficiency) of Revenue Over Expenditure Before Other Sources/Uses		**179,138**	**(369,455)**	**25,317**	**124,783**	**(1,016,323)**	**(179,954)**	**(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**	**(816,323)**	**20,046**	**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 Estimated Actuals	2011/12 Unaudited Actuals	2012/13 Adopted Budget
F Fund Balance, Reserves								
Beginning Balance								
As of July 1 - Unaudited		753,662	1,182,800	1,013,345	1,238,661	1,409,811	1,563,445	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	1,409,811	1,563,445	1,583,491
Fund Increase (Decrease)		429,138	(169,455)	225,317	324,783	(816,323)	20,046	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**	**593,488**	**1,583,491**	**1,621,491**

TAMALPAIS UNION HIGH SCHOOL DISTRICT
SPECIAL RESERVES - NON CAPITAL OUTLAY MULTI YEAR COMPARISON
2007/08 TO 2010/11 ACTUALS
2011/12 ESTIMATED ACTUALS, UNAUDITED ACTUALS, 2012/13 ADOPTED

SPECIAL RESERVES - NON CAPITAL OUTLAY - FUND 17

J202 Budget Comparison Description	Object	2007/08 Audited Actuals	2008/09 Audited Actuals	2009/10 Audited Actuals	2010/11 Audited Actuals	2011/12 Estimated Actuals	2011/12 Unaudited Actuals	2012/13 Adopted Budget
A REVENUES								
Revenue Limit Sources	8010-8099	0	0	0	0	0	0	0
Federal Revenue	8100-8299	0	0	0	0	0	0	0
Other State Revenue	8300-8599	0	0	0	0	0	0	0
Other Local Revenue	8600-8799	5,539	4,554	2,067	1,072	1,200	1,654	1,000
TOTAL REVENUES		5,539	4,554	2,067	1,072	1,200	1,654	1,000
B EXPENDITURES								
Certificated Salaries	1000-1999	0	0	0	0	0	0	0
Classified Salaries	2000-2999	0	0	0	0	0	0	0
Employee Benefits	3000-3999	0	0	0	0	0	0	0
Books and Supplies	4000-4999	0	0	0	0	0	0	0
Services, Other Op. Exp.	5000-5999	0	0	0	0	0	0	0
Capital Outlay	6000-6999	0	0	0	0	0	0	0
Other Outgoing	7000-7299	0	0	0	0	0	0	0
Direct Support Costs	7300-7399	0	0	0	0	0	0	0
TOTAL EXPENDITURES		0	0	0	0	0	0	0
C Excess (Deficiency) of Revenue Over Expenditure Before Other Sources/Uses		**5,539**	**4,554**	**2,067**	**1,072**	**1,200**	**1,654**	**1,000**
D Other Sources/Uses								
Interfund Transfers								
Tranfers In	8910-8929	100,000	0	0	1,000,000	0	0	0
Transfer Out	7610-7629	0	0	0	0	0	0	0
Teeter Fund								
TOTAL, OTHER SOURCES		100,000	0	0	1,000,000	0	0	0
E Net Increase (Decrease) in FUND BALANCE		**105,539**	**4,554**	**2,067**	**1,001,072**	**1,200**	**1,654**	**1,000**

J202 Budget Comparison Description	Object	2007/08 Audited Actuals	2008/09 Audited Actuals	2009/10 Audited Actuals	2010/11 Audited Actuals	2011/12 Estimated Actuals	2011/12 Unaudited Actuals	2012/13 Adopted Budget
F Fund Balance, Reserves								
Beginning Balance								
As of July 1 - Unaudited		100,000	205,539	210,093	212,160	213,160	1,213,231	1,214,885
Audit Adjustments								
NET BEGINNING BALANCE		100,000	205,539	210,093	212,160	213,160	1,213,231	1,214,885
Fund Increase (Decrease)		105,539	4,554	2,067	1,001,072	1,200	1,654	1,000
Prepaid Expenditures								
Restricted Program Balance					1,213,231	1,214,431	1,214,431	1,214,431
ENDING BALANCE		**205,539**	**210,093**	**212,160**	**1,213,231**	**214,360**	**1,214,885**	**1,215,885**

TAMALPAIS UNION HIGH SCHOOL DISTRICT
BOND FUND MULTI YEAR COMPARISON
2007/08 TO 2009/10 ACTUALS, 2010/11 UNAUDITED ACTUALS
2011/12 ESTIMATED ACTUALS, UNAUDITED ACTUALS

2001 BOND FUND

J202 Budget Comparison Description	Object	2007/08 Audited Actuals	2008/09 Audited Actuals	2009/10 Audited Actuals	2010/11 Unaudited Actuals	2011/12 Second Interim	2011/12 Unaudited Actuals
A REVENUES							
Revenue Limit Sources	8010-8099	0	0	0	0	0	0
Federal Revenue	8100-8299	0	0	0	0	0	0
Other State Revenue	8300-8599	0	0	0	0	0	0
Other Local Revenue	8600-8799	464,519	184,175	62,596	27,339	0	12,515
TOTAL REVENUES		464,519	184,175	62,596	27,339	0	12,515
B EXPENDITURES							
Certificated Salaries	1000-1999	0	0	0	0	0	0
Classified Salaries	2000-2999	33,509	76,367	344,582	0	0	0
Employee Benefits	3000-3999	16,053	19,803	7,616	0	0	0
Books and Supplies	4000-4999	2,296	0	0	9,761	0	159,885
Services, Other Op. Exp.	5000-5999	429,155	183,264	284,874	187,876	244,735	0
Capital Outlay	6000-6999	2,241,671	2,659,044	245,673	358,052	4,758,341	(1,576,839)
Other Outgoing	7000-7299	0	0	0	0	0	0
Direct Support Costs	7300-7399						
TOTAL EXPENDITURES		2,722,684	2,938,478	882,744	555,689	5,003,076	(1,416,954)
C Excess (Deficiency) of Revenue Over Expenditure Before Other Sources/Uses		**(2,258,165)**	**(2,754,303)**	**(820,148)**	**(528,350)**	**(5,003,076)**	**1,429,469**
D Other Sources/Uses							
Interfund Transfers							
Bonds Proceeds	8951	0	0	54,521,969	0		42,006,391
Transfer Out	7610-7629	0	0	54,383,086	0	0	42,006,391
Teeter Fund							
TOTAL, OTHER SOURCES		0	0	138,884	0	0	0
E Net Increase (Decrease) in FUND BALANCE		**(2,258,165)**	**(2,754,303)**	**(681,264)**	**(528,350)**	**(5,003,076)**	**1,429,469**

J202 Budget Comparison Description	Object	2007/08 Audited Actuals	2008/09 Audited Actuals	2009/10 Audited Actuals	2010/11 Unaudited Actuals	2011/12 Second Interim	2011/12 Unaudited Actuals
F Fund Balance, Reserves							
Beginning Balance As of July 1 - Unaudited		11,225,158	8,966,993	6,212,690	5,531,426	5,003,076	5,003,076
Audit Adjustments/Restatements		0	0	0	0	0	0
NET BEGINNING BALANCE		11,225,158	8,966,993	6,212,690	5,531,426	5,003,076	5,003,076
Fund Increase (Decrease)		(2,258,165)	(2,754,303)	(681,264)	(528,350)	(5,003,076)	1,429,469
Program Reserves (restrict for possible expenditures							
Restricted Program Balance							
ENDING BALANCE		**8,966,993**	**6,212,690**	**5,531,426**	**5,003,076**	**0**	**6,432,545**

TAMALPAIS UNION HIGH SCHOOL DISTRICT
BOND FUND MULTI YEAR COMPARISON
2007/08 THROUGH 2009/10 ACTUALS, 2010/11 UNAUDITED ACTUALS
2011/12 ESTIMATED ACTUALS, UNAUDITED ACTUALS.

2006 BOND FUND

J202 Budget Comparison Description	Object	2007/08 Audited Actuals	2008/09 Audited Actuals	2009/10 Audited Actuals	2010/11 Unaudited Actuals	2011/12 Second Interim	2011/12 Unaudited Actuals
A REVENUES							
Revenue Limit Sources	8010-8099						
Federal Revenue	8100-8299						
Other State Revenue	8300-8599						
Other Local Revenue	8600-8799	3,924,298	888,959	177,235	50,411		16,126
TOTAL REVENUES		3,924,298	888,959	177,235	50,411		16,126
B EXPENDITURES							
Certificated Salaries	1000-1999			0			
Classified Salaries	2000-2999	444,485	344,435	(93,275)	2,264	5,000	2,617
Employee Benefits	3000-3999	129,816	107,311	73,815	3,475	1,479	582
Books and Supplies	4000-4999	35,154	15,829	10,154	(18)	350,697	0
Services, Other Op. Exp.	5000-5999	(525,892)	74,285	(27,771)	26,513	51,663	52,006
Capital Outlay	6000-6999	26,431,114	31,025,098	9,680,838	2,323,985	7,656,720	2,695,063
Other Outgoing	7000-7299						
Direct Support Costs	7300-7399						
TOTAL EXPENDITURES		26,514,677	31,566,958	9,643,761	2,356,219	8,065,559	2,750,268
C Excess (Deficiency) of Revenue Over Expenditure Before Other Sources/Uses		**(22,590,379)**	**(30,677,999)**	**(9,466,526)**	**(2,305,808)**	**(8,065,559)**	**(2,734,142)**
D Other Sources/Uses							
Interfund Transfers							
Bonds Proceeds	8951			0			
Transfer Out	7610-7629		2,080,000	120,000			
Teeter Fund							
TOTAL, OTHER SOURCES		0	(2,080,000)	(120,000)	0	0	0
E Net Increase (Decrease) in FUND BALANCE		**(22,590,379)**	**(32,757,999)**	**(9,586,526)**	**(2,305,808)**	**(8,065,559)**	**(2,734,142)**

J202 Budget Comparison Description	Object	2007/08 Audited Actuals	2008/09 Audited Actuals	2009/10 Audited Actuals	2010/11 Unaudited Actuals	2011/12 Second Interim	2011/12 Unaudited Actuals
F Fund Balance, Reserves							
Beginning Balance							
As of July 1 - Unaudited		74,892,001	52,715,894	19,957,895	10,371,369	8,065,562	8,065,562
Audit Adjustments/Restatements		414,272	0	0	0	0	0
NET BEGINNING BALANCE		75,306,273	52,715,894	19,957,895	10,371,369	8,065,562	8,065,562
Fund Increase (Decrease)		(22,590,379)	(32,757,999)	(9,586,526)	(2,305,808)	(8,065,559)	(2,734,142)
Program Reserves (restrict for possible expenditures							
Restricted Program Balance							
ENDING BALANCE		**52,715,894**	**19,957,895**	**10,371,369**	**8,065,562**	3	**5,331,420**

TAMALPAIS UNION HIGH SCHOOL DISTRICT
SPECIAL RESERVE FUND MULTI YEAR COMPARISON
2007/08 TO 2010/11 ACTUALS
2011/12 ESTIMATED ACTUALS, UNAUDITED ACTUALS, 2012/13 ADOPTED

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 Estimated Actuals	2011/12 Unaudited Actuals	2012/13 Adopted Budget
A REVENUES								
Revenue Limit Sources	8010-8099	0	0	0	0	0	0	0
Federal Revenue	8100-8299	0	0	0	0	0	0	0
Other State Revenue	8300-8599	0	0	0	0	0	0	0
Other Local Revenue	8600-8799	0	0	0	0	0	0	0
TOTAL REVENUES		0	0	0	0	0	0	0
B EXPENDITURES								
Certificated Salaries	1000-1999	0	0	0	0	0	0	0
Classified Salaries	2000-2999	0	0	0	0	0	0	0
Employee Benefits	3000-3999	0	0	0	0	0	0	0
Books and Supplies	4000-4999	213,288	11,116	20,287	5,928	27,386	27,048	58,000
Services, Other Op. Exp.	5000-5999	47,203	45,250	24,334	0	21,513	21,512	0
Capital Outlay	6000-6999	72,305	11,439	62,410	60,491	128,369	98,264	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	177,268	146,824	95,000
C Excess (Deficiency) of Revenue Over Expenditure Before Other Sources/Uses		**(332,796)**	**(67,805)**	**(107,030)**	**(66,419)**	**(177,268)**	**(146,824)**	**(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**	**92,732**	**123,176**	**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 Estimated Actuals	2011/12 Unaudited Actuals	2012/13 Adopted Budget
F Fund Balance, Reserves								
Beginning Balance								
As of July 1 - Unaudited		633,291	652,495	1,124,690	1,017,660	1,145,321	1,721,240	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	1,145,321	1,721,240	1,844,416
Fund Increase (Decrease)		19,204	472,195	(107,030)	703,581	92,732	123,176	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**	**1,238,053**	**1,844,416**	**2,019,416**