

2013-2014 First Quarter Financial Report

September 1, 2013 - November 30, 2013

(Unaudited)

Tacoma School District No. 10

P.O. Box 1357 • Tacoma, Washington 98401-1357 • 253-571-1000

2013 - 2014

**FIRST QUARTER FINANCIAL REPORT
for
TACOMA PUBLIC SCHOOLS**

Financial Operations through: November 30, 2013

Board of Directors

Kurt Miller
President

Scott Heinze
Vice-President

Catherine Ushka
Director

Karen Vialle
Director

Debbie Winskill
Director

Administration


Carla J. Santorno
Superintendent

Rosalind Medina
Interim Chief Financial Officer

Report Prepared by Finance Department
Patricia Luat, Director of Financial Services

Date: January 3, 2014

To: Board of Directors

From:  Rosalind Medina, Interim Chief Financial Officer

Re: First Quarter Unaudited Financial Report 2013-14

INTRODUCTION

This financial report is broken down into the following sections:

- I. Financial Analysis
- II. Enrollment and Staffing Information
- III. General Fund
- IV. Associated Student Body Fund
- V. Capital Projects Fund
- VI. Transportation Vehicle Fund
- VII. Debt Service Fund
- VIII. Appendixes

The intent of Section I, Financial Analysis, is to provide a summary of the financial operation of the general fund for the first three months of the fiscal year. Current data is compared to the previous year. This section also provides information on the projected year-end financial position of the district and summary information for some major programs.

Financial statements for the general fund and all other funds are found in each fund's section as listed above.

GENERAL FUND SUMMARY

Table 1 compares financial operating results from September 1 through November 30, 2013 with information through the time frame for Fiscal Year 2012-13. Specific variances are explained in the body of this report.

Table 1

General Fund Comparison for the fiscal period ended	November 30, 2012	November 30, 2013	Variance Higher/(lower)
Beginning Fund Balance	\$ 39,481,466	\$ 33,608,934	\$ (5,872,532)
Revenue	88,985,773	91,571,768	2,585,995
Other Financing Sources	4,529	3,101	(1,428)
Total Resources Available	128,471,768	125,183,803	(3,287,965)
Expenditures	82,633,931	83,997,916	1,363,985
Other Financing Uses	-	-	-
Total Use of Resources	82,633,931	83,997,916	1,363,985
Ending Fund Balance	\$ 45,837,836	\$ 41,185,887	\$ (4,651,949)

REVENUE and OTHER FINANCING SOURCES

COMPARISON OF CURRENT YEAR VS. PREVIOUS YEAR ACTUAL

General fund revenue and other financing sources for the first quarter were \$91,574,869. This was \$2,584,567 or 2.9% more than last year at this time. This variance was due to a combination of changes in the nine sources of revenue and is described in the following paragraphs. Revenue from all nine sources and the increases or decreases from last year are summarized in **Table 2**.

Table 2

Revenue and Other Financing Sources Comparison by Year					
Revenue Source	Through November 2012	Percent of Total	Through November 2013	Percent of Total	Variance higher/(lower)
Local Taxes	\$ 37,774,847	42.45%	\$ 36,741,046	40.12%	\$ (1,033,801)
Local Non-Tax	1,723,622	1.94%	2,095,886	2.29%	372,264
State, General Purpose	34,999,076	39.33%	37,612,311	41.07%	2,613,235
State, Special Purpose	7,656,921	8.60%	8,277,647	9.04%	620,726
Federal, General Purpose	54,199	0.06%	44,655	0.05%	(9,544)
Federal, Special Purpose	6,737,977	7.57%	6,781,876	7.41%	43,899
Revenue - Other Districts	5,000	0.01%	5,000	0.01%	-
Revenue - Other Agencies	34,130	0.04%	13,346	0.01%	(20,784)
Revenue - Other Financing	4,529	0.01%	3,101	0.00%	(1,428)
Total Revenue	\$ 88,990,302	100.00%	\$ 91,574,869	100.00%	\$ 2,584,567

Local tax revenues consist of tax receipts from the local maintenance and operation levies. Local tax revenues decreased \$1,033,801 or 2.7% from last year at this time. The variance was due to the difference in the timing of when revenue was collected by and received from the Pierce County Treasurer's Office this year as compared to last year.

Local non-tax revenues consist of student lunch receipts, sales from vocational programs, tuition for extended day kindergarten and summer school, interest earned from the investment of available cash, and several other small sources. Revenues in this category increased \$372,264 or 21.6% compared to this time last year. Of this variance, \$248,437 was due to an increase in tuition and fees collected for the Transitional Bilingual program. In addition, \$135,248 was received in E-Rate funding this year. This funding is provided to assist eligible schools and libraries to obtain affordable telecommunications and internet access. Funding may be requested under four categories of service: telecommunications services, Internet access, internal connections, and basic maintenance of internal connections. Support depends on the level of poverty and the urban/rural status of the population served. The remaining variance was due to smaller differences in several other revenues within this category.

State, General Purpose revenue comes from two sources – Apportionment and Local Effort Assistance (LEA). Apportionment is the revenue received through a state funding formula that is based on the average number of students enrolled and the placement of our staff on the Legislative Evaluation and Accountability Program (LEAP) document, which determines our staff mix factor (SMF), (see **ENROLLMENT and STAFFING**, Section II, of this report for more detail). This includes revenue for both basic and career & technical education (see **MAJOR PROGRAMS and INITIATIVES**).

Local Effort Assistance (LEA) is revenue provided by the state to equalize local levy rates for districts with a proportionally lower assessed valuation tax base. The state calculates a statewide average levy rate as if it were set at 14% of selected state and federal education dollars. If, when compared with the statewide rate, the local district's 14% levy rate is higher, the state provides LEA funds to the district to help reduce the local tax burden on taxpayers.

State general purpose revenues increased \$2,613,235 or 7.5% from last year at this time. Apportionment revenue is calculated on budgeted enrollment and staff mix factor from September through December. In January, the state will update the apportionment calculation with actual year to date data. Apportionment revenue increased \$2,304,951 compared to this time last year. This variance is due to increases in the apportionment rate and changes in the calculation based on the McCleary vs. the State of Washington ruling. In addition, LEA revenue increased \$308,283 compared to this time last year.

State special purpose revenue includes funding for the following programs: Special Education, Learning Assistance, Institutions for Juvenile Delinquents, Transitional Bilingual Education, Highly Capable, Child Nutrition Services and Transportation. The state supports each program based upon the district's total student enrollment or on a funding formula for the students receiving services from specific programs. This category also includes funds for one-time allocations or special grant activities.

This revenue category fluctuates from year to year and budget capacity of \$6 million was included to allow for any additional allocations or grant awards. Program managers are given expenditure authority only for the revenue that will actually be received; so variances from the budgeted revenue should not have a negative impact on the district's basic education budget. For specific information on a particular program see **Appendix D, Grant Activity**.

Total revenues under the state special purpose category increased \$620,726 or 8.1% compared to last year at this time. Changes in the revenue calculations and rate increases for Special Education and the Learning Assistance Program (LAP) resulted in increases of \$402,299 and \$723,468, respectively. This was partially offset by a decrease of \$454,221 in revenue for the Transitional Bilingual program; this variance was the result of the difference in timing of when payments were released this year as compared to last year. It is anticipated that Special Education and LAP will receive approximately \$1.0 million and \$2.9 million more in funding this year than last year, respectively. The remaining variance was due to smaller changes in several other programs.

COMPARISON OF BUDGET VS. PROJECTED

Table 3 compares budget and projected revenues and other financing sources for 2013-14. Projected revenue is \$332,970,798 or 0.1% above budget.

Local tax revenue is projected to be \$402,641 or 0.5% above budget. The levy base for the 2013 levy is greater than estimated at the time the 2013-14 budget was developed.

Local non-tax revenues are projected to be \$308,556 or 4.9% below budget. This is due to lower gifts, donations, fundraisers and reimbursable program sales. In addition Child Nutrition Services meal sales are forecasted to be \$194,009 below budget. The remaining variance was due to smaller changes in several other programs.

State general purpose revenue is projected to be \$3,373,706 or 2.1% above budget. Apportionment revenue is projected to be \$3,180,362 above budget. This variance is due to increases in the apportionment rate and changes in the calculation based on the McCleary vs. the State of Washington ruling. In addition, enrollment is currently projected to be 466 student FTE above budget. LEA revenue is also projected to be \$193,344 above budget.

State special purpose revenue is projected to be \$3,988,510 or 8.6% below budget. The district provided capacity of \$5,000,000 for potential grant awards in this category for the 2013-14 budget. Through the first quarter of this year, only \$1,196,079 of the capacity was used. Of that, only \$190,798 was for state special purpose grants. The remaining \$1,005,281 of capacity was used by federal special purpose and other miscellaneous programs.

Federal special purpose revenue is projected to be \$325,270 or 0.9% above budget. This is due to Head Start currently being projected to be \$1.3 million above budget. This is partially offset by Title I – Disadvantaged and Child Nutrition Services which are projected to end the year \$744,591 and \$397,403 below budget, respectively. The remaining variance is due to smaller changes in several other programs within this category.

Revenue from other agencies is projected to be \$391,246 or 50.9% above budget. Of this variance, \$184,600 is due to the private foundation funding of the McKinney-Vento Workforce Project. In addition, \$163,825 is projected in reimbursements from various other agencies for the district providing Special Education training. The remaining variance is due to smaller changes in several other programs within this category.

Table 3

<u>Revenue and Other Financing Sources</u>					
Revenue Source	Budget	Percent of Total	Projected	Percent of Total	Variance over/(under)
Local Taxes	\$ 80,929,948	24.32%	\$ 81,332,589	24.43%	\$ 402,641
Local Non-Tax	6,350,829	1.91%	6,042,273	1.81%	(308,556)
State, General Purpose	159,390,718	47.90%	162,764,424	48.88%	3,373,706
State, Special Purpose	46,167,577	13.87%	42,179,067	12.67%	(3,988,510)
Federal, General Purpose	371,883	0.11%	370,662	0.11%	(1,221)
Federal, Special Purpose	35,483,334	10.66%	35,808,604	10.75%	325,270
Revenue - Other Districts	1,800,000	0.54%	1,805,000	0.54%	5,000
Revenue - Other Agencies	769,450	0.23%	1,160,696	0.35%	391,246
Revenue - Other Financing	1,500,000	0.45%	1,507,483	0.45%	7,483
Total Revenue	\$ 332,763,739	100.00%	\$ 332,970,798	100.00%	\$ 207,059

EXPENDITURES

COMPARISON OF CURRENT YEAR VS. PREVIOUS YEAR ACTUAL

General fund expenditures through the first quarter were \$83,997,916. This was an increase of \$1,363,985 or 1.7% from last year at this time. Expenditures by object and variances from the previous year are summarized in **Table 4**.

Table 4

<u>Expenditure and Other Financing Uses Comparison by Year</u>					
Expenditure Objects	Through November 2012	Percent of Total	Through November 2013	Percent of Total	Variance higher/(lower)
Certificated Salaries	\$ 36,850,518	44.59%	\$ 37,310,253	44.42%	\$ 459,735
Classified Salaries	13,085,001	15.83%	13,888,520	16.53%	803,519
Employee Benefits	19,786,036	23.94%	21,288,280	25.34%	1,502,244
Supplies and Materials	6,217,448	7.52%	5,374,705	6.40%	(842,743)
Contractual Services	6,386,641	7.73%	5,735,322	6.83%	(651,319)
Local Mileage & Travel	131,517	0.16%	157,021	0.19%	25,504
Capital Outlay	176,771	0.21%	243,815	0.29%	67,044
Other Financing Uses	-	0.00%	-	0.00%	-
Total Expenditures	\$ 82,633,931	100.00%	\$ 83,997,916	100.00%	\$ 1,363,985

Certificated Salaries consist of compensation including, but not limited to, regular salaries, substitutes, extended contracts, extra work for extra pay and training for employees holding an educational certificate (e.g., teachers, principals, librarians, etc.). Expenditures in this category increased \$459,735 or 1.3% from this time last year. Regular salaries increased \$415,947 due to the cost of living allocation (COLA) of 2% and longevity increments given to all groups. In addition, \$68,000 was due to certificated hard to fill position pay. The remaining variance was due to several smaller changes within this category.

Classified Salaries consist of compensation costs for employees who do not hold an educational certificate (e.g., secretarial, technical, custodial, etc.) including but not limited to regular salaries, staff development, training and extra work for extra pay. Expenditures in this category increased \$803,519 or 6.1% from this time last year. Regular salaries increased \$671,255 due to the cost of living allocation (COLA) of 2% and longevity increments given to all groups. In addition, extra work for extra pay increased \$90,830 compared to this time last year. The remaining variance was due to smaller changes within this category.

Employee Benefits consist of expenditures for the district's portion of employee benefits (e.g., retirement, social security, health insurance, etc.). This category increases or decreases in proportion to the number of staff, salaries and changes in benefit rates. Expenditures in this category increased \$1,502,244 or 7.6% from this time last year. Higher retirement rates have resulted in an increase of \$1,160,934. Workers compensation has also increased \$162,363 due to the increase in the number of hours worked in discretionary salary categories, (e.g., extra work for extra pay, substitutes, etc.). In addition, health insurance has increase \$86,365 from this time last year. Finally, social security rates remained the same; however as salaries have increased so has the cost; resulting in an increase of \$68,103 compared to last year. The remaining variance was due to smaller changes within this category.

Supplies and Materials consist of expenditures for supplies, instructional materials, and equipment costing less than \$5,000. Expenditures in this category decreased \$842,743 or 13.6% from this time last year. This was due to computers and laptops which were deployed to the districts' high schools as part of Technology Equity – Phase IV last year which resulted in a decrease of \$855,088 in this category this year. The remaining variance was due to smaller differences in several other programs.

Contractual Services expenditures consist of payments for services rendered to the district under expressed or implied contracts, with the exception of travel. Expenditures in this category include such items as the contract for student transportation, utilities, copier rentals, consultants, auditors, insurance, etc. Expenditures for this category decreased \$651,319 or 10.2% from this time last year. This was due to the difference in the timing of invoices from Durham School Services for student transportation; this has resulted in a decrease of \$704,819 compared to last year. So far this year, the district has only received one invoice compared to two at this time last year. The remaining variance was due to smaller differences in several other programs.

Comparison of Budget vs. Projected

Table 5 compares budget and projected annual expenditures in each object category for 2013-14. The total expenditures are projected to be \$335,896,958 or 2.2% under budget.

Certificated and Classified Salaries are projected to be \$4,585,377 and \$890,418 under budget, respectively. Of this, \$3.7 million for certificated and \$1.9 million for classified is due to vacant positions or positions having been unfilled for a portion of the year, (i.e., not filling vacancies in non-essential positions, late hires, resignations, departmental reorganizations, etc.). The remaining variances are due to differences from budget for extra work for extra pay, staff development, optional days, staffing reserves included as part of the grant capacity and other discretionary salary accounts. This includes approximately 42 certificated and 17 classified FTE below budget in programs paid for from special funding or other agencies, (e.g., Head Start, Reading First, etc.). In addition, support services is approximately 18 classified FTE below budget; the positions in support services include custodial, maintenance, business support, food services, transportation, and central administrative support.

Employee Benefits are projected to be \$2,096,378 under budget. Benefits increase or decrease in proportion to salaries, the number of employees, and changes in benefit rates. The projected savings in benefits are attributed to vacant positions or positions having been unfilled for a portion of the year; as well as the benefit savings associated with below budget spending for extra work, staff development, optional days and staffing reserves included as part of the grant capacity.

Table 5

Expenditure Objects	Budget	<u>Expenditures</u>		Percent of Total	Variance (over)/under
		Percent of Total	Projected	Percent of Total	
Certificated Salaries	\$ 158,419,023	46.10%	\$ 153,833,646	45.80%	\$ 4,585,377
Classified Salaries	56,060,783	16.32%	55,170,365	16.42%	890,418
Employee Benefits	77,627,664	22.59%	75,531,286	22.49%	2,096,378
Supplies and Materials	17,709,479	5.15%	17,624,311	5.25%	85,168
Contractual Services	32,403,666	9.43%	32,369,774	9.64%	33,892
Local Mileage & Travel	521,640	0.15%	579,095	0.17%	(57,455)
Capital Outlay	868,498	0.25%	788,481	0.23%	80,017
Other Financing Uses	-	0.00%	-	0.00%	-
Total Expenditures	\$ 343,610,753	100.00%	\$ 335,896,958	100.00%	\$ 7,713,795

FUND BALANCE

The district implemented Government Accounting Standards Board (GASB) Statement 54, *Fund Balance Reporting and Governmental Fund Type Definition* starting with the 2010-11 fiscal year. The following are the fund balance designations for the governmental funds financial statements:

- **Nonspendable** accounts represent those portions of the fund balance that cannot be spent either because they are not in a spendable form, (e.g., inventories and prepaid items) or are legally required to be maintained intact, (e.g., trust principal).
- **Restricted** accounts represent those amounts that are restricted to specific purposes. These restrictions may be either externally imposed by creditors, grantors, contributors, laws, or regulations of other governments, or imposed by law through constitutional provisions or enabling legislation.
- **Committed** accounts represent those amounts that can only be used for specific purposes pursuant to constraints imposed by resolution of the board of directors. These committed fund balances cannot be used for any other purposes unless the board takes action to change or remove the original limitations. Reserves for debt and fiscal management, encumbrances, and contingencies are reported here.
- **Assigned** fund balance accounts comprise amounts the district intends to use for a specific purpose. Authority for making these assignments rests with senior administration of the district.
- **Unassigned** fund balance includes all resources not reported in the other four classifications. These resources are the only ones that are truly available for any purpose.

Fund balance is the excess of assets of a governmental unit over its liabilities (i.e., beginning fund balance plus revenues, less expenditures and transfers, equals ending fund balance).

Funds that are committed for a specific purpose are placed in fund balance accounts per the Board's Debt and Fiscal Management Policy 6015 and generally accepted accounting principles (GAAP). These fund balance accounts are structured to facilitate the prudent fiscal operation of the district. These accounts should remain at the designated levels unless there is substantial change in the district's operational requirements. The accounts are frequently reviewed in relation to board policies and GAAP requirements.

Table 6 shows a comparison of the fund balance accounts as of the end of for November 30, 2012 and November 30, 2013. The fund balance fluctuates with both the receipt of revenues and the flow of expenditures.

Table 6

Fund Balance Comparison by Year					
Fund Balance Descriptions for the fiscal period ended	November 2012	Percent of Revenue	November 2013	Percent of Revenue	Variance higher/(lower)
Nonspendable - Inventory & Prepaid Items	\$ 3,650,093	1.15%	\$ 2,453,324	0.74%	\$ (1,196,769)
Committed to Debt and Fiscal Management	9,636,346	3.05%	11,058,267	3.34%	1,421,921
Committed to Encumbrances	197,087	0.06%	395,277	0.12%	198,190
Committed to Contingencies	1,000,000	0.32%	1,000,000	0.30%	-
Total Debt & Fiscal Management Fund Balance	\$ 14,483,526	4.58%	\$ 14,906,868	4.50%	\$ 423,342
Restricted for Carryover	\$ 4,483	0.00%	\$ 494,990	0.15%	\$ 490,507
Restricted for Debt Service	146,086	0.05%	109,566	0.03%	(36,520)
Assigned to Carryover	3,010,406	0.95%	1,674,635	0.51%	(1,335,771)
Assigned to Curriculum & Instruction	4,132,968	1.31%	3,580,852	1.08%	(552,116)
Assigned to Future Operations	17,703,997	5.60%	12,842,022	3.88%	(4,861,975)
Restricted or Assigned Fund Balance	\$ 24,997,940	7.90%	\$ 18,702,065	5.65%	\$ (6,295,875)
Total Nonspendable, Restricted, Committed and Assigned Fund Balance	\$ 39,481,466	12.48%	\$ 33,608,934	10.15%	\$ (5,872,532)
Unassigned Fund Balance	\$ 6,356,369	2.01%	\$ 7,576,954	2.29%	\$ 1,220,585
Total Unassigned Fund Balance	\$ 6,356,369	2.01%	\$ 7,576,954	2.29%	\$ 1,220,585
Total Fund Balance	\$ 45,837,836	14.49%	\$ 41,185,887	12.43%	\$ (4,651,949)
Revenue less other financing	\$ 316,326,656 *		\$ 331,263,739 **		

* 2012-13 total actual revenue less other financing sources as of August 31, 2013

** 2013-14 budgeted revenue less other financing sources

Debt and Fiscal Management Fund Balance The Debt and Fiscal Management Policy 6015 specifies fund balance to be at least 4.5% of general fund revenues less other financing sources, and we are currently well within those limits. The following are descriptions of the fund balance accounts that are designated by the board for Debt and Fiscal Management:

- The **Nonspendable - Inventory & Prepaid Items** account represents the portion of the fund balance that cannot be spent because it is not in a spendable form, (i.e., inventories and prepaid items). This account was set at \$2,453,324 to represent the inventory balance on August 31.
- The **Committed to Debt and Fiscal Management** account was established at \$11,058,267 to comply with board policy of maintaining a minimum fund balance.
- The **Committed to Encumbrances** account of \$395,277 was established at an amount equal to the estimated outstanding purchase orders on August 31.
- The **Committed to Contingencies** account of not less than one million dollars is the targeted amount that is established to facilitate district operations and to provide for a contingency fund in case of a substantial change in revenue and/or expenditures.

Restricted or Assigned Fund Balance The following fund balanced accounts are restricted or assigned due to the nature of the funding source and/or specific uses:

- The **Restricted for Carryover** account is established for restricting amounts determined to be unspent carryover funds with restricted use. This would include the following state funding streams: Student Achievement Fund (I-728), Learning Assistance Program, Highly Capable, State Institutions, Fire District, and other such unspent funds as may be subject to carryover.
- The **Reserve for Debt Service** account is established to accumulate and restrict fund balance for future payment of contractual obligations incurred and carried on the schedule of long-term debt.
- The **Assigned to Carryover** account is established to represent management's and/or the board of director's intended use of a portion of the fund balance for the carryover of unrestricted funds at the end of the fiscal year. The district adopted the policy of allowing certain programs and budget responsibility centers (BRC) the ability to carryover funds from one year to the next in order to provide better flexibility in the budget planning process for all managers and cost centers.

- The **Assigned to Curriculum and Instruction** account is established to represent management's and/or the board of director's intended use of a portion of the fund balance for the implementation of a cyclical curriculum adoption plan. This reserve will fluctuate yearly depending upon budget allocations and actual fiscal year expenditures for planned adoptions.
- The **Assigned to Future Operations** account is established to represent management's and/or the board of director's intended use of a portion of the fund balance. This account is used as a means for accumulating resources that have been designated as a one-time source of funding to help balance the future years' operating budgets.

Unassigned Fund Balance The following fund balance account includes all resources not reported in the other four fund balance designations. These resources are the only ones that are available for any purpose:

- The **Unassigned Fund Balance** account is the net result of operations. This account fluctuates with both the receipt of revenues and the flow of expenditures. When local taxes are collected, this balance is high. The yearly cycle of revenues and expenditures are considered when developing both the projections for the current year and the budget for the upcoming year.

First Quarter Financial Report 2013-14
January 3, 2014
Section I – Financial Analysis - Page 13

Table 7 displays the budget and projected year-end fund balance.

Table 7

Fund Balance Descriptions	Fund Balance				
	2013-14 Budget	Percent of Revenue	2013-14 Projected	Percent of Revenue	Variance higher/(lower)
Nonspendable - Inventory & Prepaid Items	\$ 3,650,093	1.10%	\$ 2,453,324	0.74%	\$ (1,196,769)
Committed to Debt and Fiscal Management	10,059,688	3.04%	11,058,267	3.34%	998,579
Committed to Encumbrances	197,087	0.06%	395,277	0.12%	198,190
Committed to Contingencies	1,000,000	0.30%	1,000,000	0.30%	-
Total Debt & Fiscal Management Fund Balance	\$ 14,906,868	4.50%	\$ 14,906,868	4.50%	\$ -
Restricted for Carryover	\$ 250,000	0.08%	\$ 494,990	0.15%	\$ 244,990
Restricted for Debt Service	73,043	0.02%	73,043	0.02%	-
Assigned to Carryover	150,000	0.05%	1,674,635	0.51%	1,524,635
Assigned to Curriculum & Instruction	919,098	0.28%	2,343,455	0.71%	1,424,357
Assigned to Future Operations	7,067,862	2.13%	11,189,783	3.38%	4,121,921
Restricted or Assigned Fund Balance	\$ 8,460,003	2.55%	\$ 15,775,906	4.76%	\$ 7,315,903
Total Nonspendable, Restricted, Committed and Assigned Fund Balance	\$ 23,366,871	7.05%	\$ 30,682,774	9.26%	\$ 7,315,903
Unassigned Fund Balance	\$ -	0.00%	\$ -	0.00%	\$ -
Total Unassigned Fund Balance	\$ -	0.00%	\$ -	0.00%	\$ -
Total Fund Balance	\$ 23,366,871	7.05%	\$ 30,682,774	9.26%	\$ 7,315,903
Revenue less other financing	\$ 331,263,739 **		\$ 331,463,315 ***		

** 2013-14 budgeted revenue less other financing sources

*** 2013-14 total projected revenue less other financing sources as of November 30, 2013

MAJOR PROGRAMS

The district operates several large programs that have a material impact on the financial condition of the district. The following section contains the operating projections for some of these programs.

Curriculum & Instruction

The funding for Curriculum and Instruction is modified as necessary to support the goals and objectives of the district. Currently, funding is split between the General Fund and the Capital Projects Fund. The General Fund is used for textbook adoptions, training costs and small digital equipment. The Capital Project Fund is used for technology improvements. In addition, a fund balance account has been established within the General Fund. The Assigned to Curriculum and Instruction fund balance account was established to represent management's intent to use a portion of the fund balance for the implementation of a curriculum adoption plan. This reserve will fluctuate yearly depending upon budget allocations and actual fiscal year expenditures for planned adoptions. Budget Responsibility Centers (BRC) have been created for each curriculum content area in order to budget and track adoption and implementation expenditures more effectively. The department receives funds annually to support the periodic review and replacement of curriculum materials in all core subject areas. Both historical and projected expenditures for curriculum support by area are displayed in **Appendix C, Curriculum and Instruction – Schedule of Expenditures**.

In the 2012-13 year the district's standards-based report card and Common Core State Standards (CCSS) were rolled out. Continued work in these two areas will occur in 2013-2014. During these transitions, the examination of assessments will take place to establish the alignment or misalignment of these tools to the new standards.

Implementation of the *Elementary Literacy Framework* was launched in September 2012 and will continue through 2013-14. Nine elementary schools are piloting curriculum materials for fourth and fifth grade students that are aligned to the English Language Arts CCSS. In addition a classroom library was purchased for each elementary classroom to support the literacy work.

In the spring of 2011-12, the department selected *SpringBoard* for middle school literacy curriculum. Training for the use of this curriculum began during the summer and will continue through 2013-14. A parallel high school literacy adoption process began in the fall of 2012-13 with the goal to select a curriculum that meets the requirements of the CCSS and implementation is planned for spring of 2013-14.

Washington State graduation requirements now specify Washington State History must be a separate course. Therefore, it is now part of the seventh grade courses in all Tacoma Public Schools as the state suggests. *The Washington Journey* is the text selected by the district and used by most districts in the state.

Transition work to the CCSS for Mathematics began during the 2012-13 school year and will continue through 2013-14. Alignment of *Math Expressions* curriculum materials continues utilizing assessment data from the district and OSPI. Middle schools transitioned to OSPI Mathematics Benchmark Assessments in 2012-13. The launch of the district Math Instructional Leadership Team (MILT) and building level Professional Learning Communities (PLCs) supports the best practices focus. The utilization of data from OSPI Math Benchmark Assessments will be guide teachers in the transition.

Science teachers will be provided Science Technology Engineering Math (STEM) lessons in 2013-14 that align with Full Option Science System (FOSS) science modules, creating lessons to address science standards that are not met with current materials.

Elementary Libraries are working with community and school organizations in offering early learning opportunities. The department established elementary school classroom libraries at the end of 2012-13. The Library Program will begin offering eBooks to promote reading in 2012-13.

Table 8 displays the 2013-14 budget and projected expenditures for the Curriculum and Instruction department.

Table 8

Curriculum & Instruction

Resources

				<u>Variance</u>
	<u>Budget</u>		<u>Actual</u>	<u>Incr/(Decrease)</u>
Local Funding	\$ 1,966,097	\$	1,970,098	\$ 4,001
Basic Education (Optional Days)	1,074,821		1,074,821	-
	<u>\$ 3,040,918</u>	<u>\$</u>	<u>3,044,919</u>	<u>\$ 4,001</u>
Carryover Reserve	2,875,324		2,580,852	(294,472)
One Time Additional Funding	-		1,000,000	1,000,000
Total Resources Available	\$ 5,916,242	\$	6,625,771	\$ 709,529

Expenditures

				<u>Variance</u>	
<u>BRC</u>	<u>Description/Content Area</u>		<u>Budget</u>	<u>Actual</u>	<u>Under/(Over)</u>
710	General/Optional Days	\$	1,074,821	\$ 991,929	\$ 82,892
711	Math		1,750,000	1,083,400	666,600
712	Social Studies		35,400	35,400	-
713	The Arts		625,000	595,092	29,908
714	Foreign Language		30,000	17,222	12,778
715	Textbook Depository		-	-	-
716	Textbook Depository		-	53,307	(53,307)
718	Literacy		1,816,021	1,019,968	796,053
719	Assessment		145,000	126,889	18,111
720	Science		415,000	259,095	155,905
743	Health/Fitness		25,000	17,122	7,878
	Total Expenditures	\$	5,916,242	\$ 4,199,424	\$ 1,716,818
C & I Carryover Reserve		\$	-	\$ 2,343,455	\$ 2,343,455
C & I portion included in		\$	-	\$ 82,892	\$ 82,892
Basic Education carryover					

Child Nutrition Services

The Tacoma School District Child Nutrition Service Department and the United States Department of Agriculture Child Nutrition Programs provide nutrition that promotes learning.

- The National School Lunch Program provides healthy lunches and the opportunity to practice skills learned in classroom nutrition education.
- The School Breakfast Program ensures that all children have access to a healthy breakfast at school to promote learning readiness and healthy eating behaviors.
- Nutritious snacks are now available through the National School Lunch Program to students enrolled in after-school programs.
- The Summer Food Service Program provides meals to low-income students during school vacation.

Meal App Now-Online Applications for Free and Reduced Meals is now in the second year. Currently 3,835 parents have used this online application for free and reduced meals this year. Paper applications submitted for free and reduced meals currently total 2,756. The percentage of students eligible for free or reduced-price meals decreased 0.4% from 62.7% in October 2012 to 62.3% in October 2013. The average daily participation also declined as reflected in the table below.

<u>Average Daily Meal Participation</u>				
	<u>2012-13</u>	<u>2013-14</u>	<u>Variance Incr/(Dec)</u>	<u>% Change</u>
Free & Reduced Breakfast	7,165	6,732	(433)	-6.04%
Paid Breakfast	394	355	(39)	-9.90%
Total Breakfast	7,559	7,087	(472)	-6.24%
Free & Reduced Lunch	14,298	13,980	(318)	-2.22%
Paid Lunch	2,986	2,766	(220)	-7.37%
Total Lunch	17,284	16,746	(538)	-3.11%

Lunch Money Now is a secure online system that allows parents to prepay meals and access meal card balances 24-hours a day, as well as receiving e-mail notifications when the account balance falls below a specified balance. Deposits on this system through December 2013 total \$302,525; an increase of \$25,945 over December of last year.

Child Nutrition Services operate programs in 53 school locations. The program served a daily average of 7,087 students in the breakfast program and 16,746 students in the lunch program. This reflects decreases of 472 and 538 breakfast and lunch meals, respectively compared to last year's average daily meals served.

Revenues are projected to be \$479,931 below budget due to lower than anticipated daily participation. Food, supplies, equipment and contractual expenditures for the program are all currently projected to be over budget. It is currently projected that savings in salaries and benefits will offset these expenditures. However, it is currently projected that the program will end the year with an operating shortfall of \$181,691. This shortfall amounts to \$0.04 per meal served or \$19.26 per day per school location.

The financial summary for the program is shown in **Table 9**.

Table 9

Child Nutrition Services Program Summary (Programs 98.XXX & 89150)			
	Budget	Projected	Variance Favorable/ (Unfavorable)
Revenue			
Food Sales	\$ 2,000,128	\$ 1,811,039	\$ (189,089)
State Funding	285,859	285,859	-
Federal Funding	11,015,349	10,724,507	(290,842)
Other Governmental Entities	-	-	-
Sale of Equipment	-	-	-
Total Revenue	\$ 13,301,336	\$ 12,821,405	\$ (479,931)
Indirect Charges	(822,704)	(785,743)	36,961
Local Support	-	-	-
Prior Year Carryover	-	-	-
Total Resources	\$ 12,478,632	\$ 12,035,662	\$ (442,970)
Expenditures			
Salaries	\$ 4,266,941	\$ 3,948,161	\$ 318,780
Benefits	2,274,951	1,971,672	303,279
Supplies	5,246,060	5,600,697	(354,637)
Contractual	729,743	794,000	(64,257)
Travel	11,000	10,746	254
Equipment	1,000	(20,073)	21,073
Internal Transfers (in)/out	(51,063)	(87,850)	36,787
Total Expenditures	\$ 12,478,632	\$ 12,217,353	\$ 261,279
Transfer Out	-	-	-
Total Use of Resources	\$ 12,478,632	\$ 12,217,353	\$ 261,279
Ending Balance	\$ -	\$ (181,691)	\$ (181,691)

Special Education

Special Education services are funded by state apportionment, state special purpose revenue, Medicaid reimbursements, Federal Flow Through, local support and revenue from other districts. State apportionment is revenue received through a state funding formula as discussed earlier in this report. The state special purpose revenue consists of an allocation for special education students ages birth to 3 years old, 3 to 5 years old (and not yet enrolled in kindergarten) and an allocation for special education students enrolled in kindergarten through age 21. The state special purpose revenue for special education students enrolled in kindergarten through age 21 is capped at 12.7% of the annual average resident basic education enrollment FTE for kindergarten through grade 12. Special Education may be reimbursed for services (e.g., physical therapy, nursing services, etc.) for students that are eligible for Medicaid. These reimbursements are dependent on the availability of funding and not on service rendered. Revenue from other districts consists of reimbursements received for special education services rendered to students where facilities and/or staff are not available in their resident district to provide the required services. The district bills at the end of the first semester and the end of the school year for these services. Federal Flow Through funding is an entitlement with a base, relative population and poverty allocations. Safety Net funding is not an entitlement, but an annual grant and is available to districts with demonstrated need for Special Education funding in excess of state and federal funding otherwise provided, as long as the program meets the criteria. Local support is revenue from local maintenance and operation levies. For specific information on Safety Net and Federal Flow Through funding of this program see **Appendix D, Grant Activity**.

The state uses an average headcount from October to June to determine the state special revenue funding of resident population for Special Education. The current projected average is 3,496 students; a decrease of 15 students from last year's average of 3,511. Based on the state formula, the district will be funded for up to an average of 3,498 students (12.7% of 27,542 Total BEA Resident FTE Enrollment).

Revenue is projected to be \$170,220 above budget. State funding is projected to be \$256,125 above budget due to higher enrollment than was anticipated; special education enrollment overall is currently projected to be 69 FTE above budget. This is partially offset by federal revenue which is projected to be \$85,905 below budget. Program expenditures are projected to be \$129,728 below budget. As a result, it is currently projected that the program will end the year with an operating surplus of \$291,646.

The financial summary for the program is shown in **Table 10**.

Table 10

Special Education Consolidated Program Summary (Programs 01210, 21XXX, 22XXX, 24XXX and 29000)			
	<u>Budget</u>	<u>Projected</u>	<u>Variance</u> Favorable/ (Unfavorable)
Revenue			
State Funding	\$ 26,993,521	\$ 27,249,646	\$ 256,125
Federal Funding	7,209,412	7,123,507	(85,905)
Other Districts	1,800,000	1,800,000	-
Other Agencies	-	-	-
Total Revenue	\$ 36,002,933	\$ 36,173,153	\$ 170,220
Indirect Charges	(1,831,916)	(1,840,218)	(8,302)
Local Support	11,349,913	11,349,913	-
Prior Year Carryover	-	-	-
Total Resources	\$ 45,520,930	\$ 45,682,848	\$ 161,918
Expenditures			
Certificated Salaries	\$ 22,557,451	\$ 22,027,724	\$ 529,727
Classified Salaries	8,005,768	7,693,916	311,852
Benefits	11,961,301	11,549,090	412,211
Supplies	161,688	405,464	(243,776)
Contractual	2,772,620	3,599,719	(827,099)
Travel	12,382	60,162	(47,780)
Equipment	24,000	28,385	(4,385)
Internal Transfers (in)/out	25,720	26,743	(1,023)
Total Expenditures	\$ 45,520,930	\$ 45,391,202	\$ 129,728
Transfer Out	-	-	-
Total Use of Resources	\$ 45,520,930	\$ 45,391,202	\$ 129,728
Net Surplus/(Deficit)	\$ -	\$ 291,646	\$ 291,646

Transportation

The district provides their own buses and drivers for the transportation of special education students while contracting with Durham School Services for basic education students. The transportation department's expenditures include costs associated with transporting all district students. Therefore, in addition to rising employee and contract costs, the fluctuating price of fuel also has a significant impact on this program.

This is the first year of a five-year contract with Durham School Services. They are currently operating 99 home-to-school routes; the district is operating 50 Special Education routes. In addition, the department is transporting approximately 600 homeless students to their school of origin.

State funding is based on distance driven, hazardous areas and student count. In the past this funding was based on the radius miles from the school of attendance. The district now reports all the routes to the Office of the Superintendent of Public Instruction (OSPI) which includes both morning and afternoon student counts for each route. In addition, the student count is to be conducted three times a year, (i.e., fall, winter and spring). In the past, the student count was conducted once during the last week of September each year and only the data from the morning operations was submitted. This is the second year of reporting data for the new state funding formula for transportation.

Program expenditures are projected to be \$516,040 over budget. Maintenance costs have increased dramatically over the last few years. This has resulted in contractual expenditures projected to be \$263,267 over budget. In addition, the amount of costs anticipated to be transferred to other programs for non-home-to-school transportation, (i.e., field trips, athletic trips, after school activities, etc.), is projected to be \$382,679 below budget. It is projected that these items will be partially offset by salary and benefits savings. However, it is currently projected that program will end the year with an operating shortfall of \$520,113.

The financial summary for the program is shown in **Table 11**.

Table 11

Transportation Program Summary				
	Budget	Projected	Variance	
			Favorable/ (Unfavorable)	
Revenue				
Local Support	\$ 3,157,020	\$ 3,157,020	\$	-
Local Non-Tax	100,000	95,927		(4,073)
State Special Purpose	7,864,635	7,864,635		-
Total Revenue	\$ 11,121,655	\$ 11,117,582	\$	(4,073)
Indirect Charges	(327,128)	(327,128)		-
Prior Year Carryover	-	-		-
Total Resources	\$ 10,794,527	\$ 10,790,454	\$	(4,073)
Expenditures				
Salaries	\$ 2,573,141	\$ 2,476,476	\$	96,665
Benefits	1,353,269	1,246,376		106,893
Supplies	593,500	673,327		(79,827)
Contractual	7,192,370	7,455,637		(263,267)
Travel	2,000	5,826		(3,826)
Equipment	110,000	100,000		10,000
Internal Transfers (in)/out	(1,029,753)	(647,074)		(382,679)
Total Expenditures	\$ 10,794,527	\$ 11,310,567	\$	(516,040)
Transfer Out	-	-		-
Total Use of Resources	\$ 10,794,527	\$ 11,310,567	\$	(516,040)
Net Surplus/(Deficit)	\$ -	\$ (520,113)	\$	(520,113)

Career-Technical Education

Career and Technical Education (CTE) 2013-14 Guiding Principles:

“World Class CTE” means being the absolute best in the world at what we do as defined by ALL students leaving Tacoma Public Schools ready for college and career opportunities of the 21st Century. Our students will be supported in meeting this expectation when: engaged in rigorous and relevant instruction, prepared for year 9 and year 13 transitions, programs and facilities reflect community input from citizens’ advisory committees, and when each student understands and selects courses that support an individualized program of study.

CTE program highlights for 2013-14 include the following:

- Upgraded hardware and software in three (3) middle school computer labs and upgraded to 22 inch monitors in nine (9) high school computer labs. Added a new digital photography lab at Oakland High School.
- Created district-designed page in ESchoolPLUS data-base to track student attainment of Industry Recognized Certifications in alignment with the district’s academic excellence benchmarks.
- Upgraded robotics technology at middle schools with 30 laptop computers and new robotic processors. Added laser engravers to two high school pre-engineering programs.
- Coordinated CTE credit-bearing summer school in conjunction with the Pierce County Skills Center at three satellite campuses in Tacoma.
- Coordinated the Lincoln Tree Farm summer school program in support of transition between First Creek Middle School and Lincoln High School.
- Expanded *Teach 253* to Lincoln, Mt Tahoma, and Foss high schools for “*growing our own*” future Tacoma teachers in partnership with Pacific Lutheran University.
- Centrally deployed a Worksite Learning Coordinator for students to attain credit through job placement and standards-based portfolio assessments.
- Partnered with City of Tacoma, The REACH Center, and Workforce Central in coordinating the Summer Youth Employment project.
- Partnered with the Tacoma-Pierce County Chamber of Commerce in launching the Young Entrepreneurs Academy1 (YEA!)
- Career Counselors coordinated Tacoma student participation in Pierce County Career Day, Clover Park Technical College Math-To-Career Day, and Clover Park Technical College Career Conference.

- Increased CTE Advanced Placement classes to include Psychology and Computer Sciences.
- New Pre-Apprenticeship blocked-class program at Lincoln High School.
- New IB-Design class (Pre-engineering) at Foss High School.
- Prepared OSPI curriculum review and program re-approval for Business and Marketing Pathway.
- CTE Director and building administrators conducted learning walks in CTE programs to review implementation of the University of Washington Center of Educational Leadership 5-Dimensions of Teaching and Learning instructional model. (Provide 20% salary of one assistant principal per comprehensive high school to support instructional improvement in CTE programs)
- CTE and Curriculum & Instruction offices collaborated to facilitate professional development in 5D+ tailored to the needs of CTE instructional practice.
- CTE and Curriculum & Instruction offices collaborated in alignment of curriculum and instructional materials to increase student success on the Biology End Of Course Exam for students enrolled in Plant Biology classes.
- 600 Tacoma students earned college credits through dual-credit articulations for CTE classes with Tacoma Community College, Pierce College, Clover Park Technical College, and Bates Technical College during the 2012-13 school-year.
- Strengthened CTE citizen's advisory committees with Kick-off, Mid-year, and End of Year events that showcase student achievement and engage the public in projects that network students with business and post-secondary education opportunities.

Program revenues are projected to be \$936,250 above budget due to higher than anticipated enrollment. In addition, the program carried over \$251,004 in operating surplus from last year. The projected revenue surplus will be partially offset by additional expenditures associated with the increased enrollment. Expenditures are currently projected to be \$285,181 above budget. It is currently projected that the program will end the year with an operating surplus of \$808,362.

The financial summary for the program is shown in **Table 12**.

Table 12

Career-Technical Education Program Summary (Program 31.XXX, 34.XXX, 38.XXX & 45.XXX)			
	Budget	Projected	Variance
			Favorable/ (Unfavorable)
Revenue			
Sales	\$ 40,000	\$ 52,209	\$ 12,209
State - Apportionment	10,899,897	11,818,721	918,824
Federal Special Purpose	221,514	221,731	217
Revenue from Other Districts	-	5,000	5,000
Sale of Equipment	-	-	-
Total Revenue	\$ 11,161,411	\$ 12,097,661	\$ 936,250
Indirect Charges	(1,170,683)	(1,264,394)	(93,711)
Prior Year Carryover	-	251,004	251,004
Total Resources	\$ 9,990,728	\$ 11,084,271	\$ 1,093,543
Expenditures			
Certificated Salaries	\$ 6,217,930	\$ 6,478,429	\$ (260,499)
Classified Salaries	409,481	400,752	8,729
Benefits	2,314,296	2,328,360	(14,064)
Supplies	631,920	694,741	(62,821)
Contractual	312,478	281,260	31,218
Travel	71,623	25,232	46,391
Equipment	-	40,000	(40,000)
Internal Transfers (in)/out	33,000	27,134	5,866
Total Use of Resources	\$ 9,990,728	\$ 10,275,909	\$ (285,181)
Net Surplus/(Deficit)	\$ -	\$ 808,362	\$ 808,362

Categorical Programs

To review specific activity on the grants and/or programs not contained in this section, see **Appendix D “Statement of Grant Activity”**.

Please note: All explanations on the operating results of the programs contained in the “Major Programs and Initiatives” section above were jointly prepared and reviewed by program and finance department staff.

GENERAL FUND CONCLUSION

Table 13 displays the budget and projections for fund balance, revenues, and expenditures. Currently the district is projected to end the year with a fund balance of approximately \$30,682,774.

METHOD 1 – Historical trends are used as the basis of the analysis and any known exceptions are factored into the equations. The revenue is estimated by reviewing every account, and the expenditures are estimated by reviewing detail payroll, accounts payable, and other financially related transactions.

METHOD 2 – Historical trends are utilized for certain revenue accounts, and identified budget adjustments or variances are used for the remainder of the projections. A review of the budget is performed, and the adjustments and variances are analyzed to determine their effect on the financial position of the general fund. Table 13 below displays the results of the Method 2 forecast.

The results of both methods are compared on Appendix B.

Table 13

General Fund	Budget	Projected	Variance Surplus/(Deficit)
Beginning Fund Balance	\$ 34,213,885	\$ 33,608,934	\$ (604,951)
Revenue	331,263,739	331,463,315	199,576
Other Financing Sources	1,500,000	1,507,483	7,483
Total Resources Available	366,977,624	366,579,732	(397,892)
Expenditures	343,610,753	335,896,958	7,713,795
Other Financing Uses	-	-	-
Total Use of Resources	343,610,753	335,896,958	7,713,795
Ending Fund Balance	\$ 23,366,871	\$ 30,682,774	\$ 7,315,903

The district administration continually reviews operational requirements and revises operations for the benefit of the students in stewardship over district assets. Any material changes that affect the financial condition of the district are included in the financial reports. Enrollment counts and basic education financial operations are updated and reported monthly.

II. Enrollment &
Staffing Information

ENROLLMENT

State funding for school districts is based on the number of full time equivalent (FTE) students enrolled in the district (see also **REVENUE in Section I** of this report). FTE is calculated based on the number of hours of classroom instruction received. **Table 14** displays the variances between actual annual average and projected average FTE by individual grade level for 2012-13 and 2013-14, and the variances between projected and budgeted average FTE for 2013-14.

Table 14

K-12 Annual Average FTE Enrollment Two Year Comparison					
	(A) 2012-13 Actual	(B) 2013-14 Budget	(C) 2013-14 Projected	(D) Variance (C)-(A)	(E) Variance (C)-(B)
Kindergarten *	1,310	1,305	1,281	(29)	(24)
Grade 1	2,496	2,527	2,569	73	42
Grade 2	2,284	2,414	2,428	144	14
Grade 3	2,295	2,190	2,241	(54)	51
Grade 4	2,121	2,184	2,258	137	74
Grade 5	2,188	2,053	2,076	(112)	23
Elementary	12,694	12,674	12,853	159	180
Grade 6	2,036	2,012	2,087	51	75
Grade 7	2,055	1,954	2,011	(44)	57
Grade 8	1,990	1,961	2,017	27	56
Middle School	6,082	5,927	6,115	33	188
Grade 9	2,428	2,507	2,206	(222)	(301)
Grade 10	2,026	2,116	1,983	(43)	(133)
Grade 11	1,648	1,594	1,608	(40)	14
Grade 12	1,468	1,263	1,630	162	367
High School	7,571	7,480	7,427	(143)	(53)
Running Start	183	181	172	(11)	(9)
TCC Fresh Start **	147	123	162	15	39
Reengagement Center **	0	0	129	129	129
Goodwill **	0	0	32	32	32
Alternative Learning Experience	85	90	51	(34)	(39)
Grand Total *	26,761	26,475	26,941	181	466
Actual data through November 2013					

* This table does not include funded full day kindergarten FTE

** Open Doors - 1418 Programs

In comparison with 2012-13 annual averages, projected enrollment, annual average increase of 181 student FTE (**Table 14 column (D)**):

- Elementary schools (grades K-5) increased by 159 FTE;
- Middle schools (grades 6-8) increased by 33 FTE;
- High schools (grades 9-12) decreased by 143 FTE;
- Running Start (college level courses) decreased by 11 FTE;
- TCC Fresh Start increased by 15 FTE;
- Reengagement Center increased by 129 FTE;
- Goodwill increased by 32 FTE;
- and ALE (Alternative Learning Experience) decreased by 34 FTE.

Every student enrolled is converted to a full time equivalent (FTE) based on the number of instructional hours established by the state. A full time equivalent for grades 4-12 is 900 hours (5 hours per day x 180 days), for grades 1-3 720 hours (4 hours per day x 180 days), for .5 FTE (half day) kindergarten 360 hours (2 hours per day x 180 days), and 1.0 FTE (full day) kindergarten 720 hours (4 hours per day x 180 days) for qualifying schools.

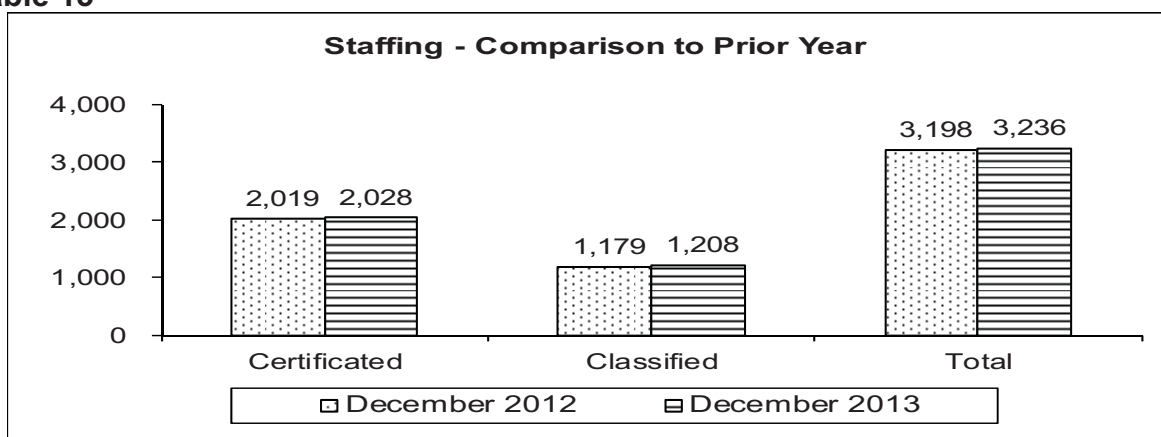
2013-14 is the seventh school year funding for full day kindergarten has been available. The program was phased-in beginning with schools with the highest poverty levels, (i.e., schools with the highest percentage of students qualifying for free and reduced lunch in the prior school year). Kindergarten students enrolled in a full-year full-day program at a building that does not qualify for full-day state funding will only generate .5 FTE the same as students enrolled in a full-year half-day program. Students enrolled in a full-year full-day program at a building that does qualify for full-day state funding will generate 1.0 FTE. Table 14 does not include funded full-day kindergarten FTE. There were 775 funded FTE in 2012-13. The budget for 2013-14 included 894 funded full-day kindergarten FTE; this enrollment is currently projected to be funded FTE for the current year.

Kindergarten students and students who participate for only part of the year or part of each day are calculated as a portion of an FTE. Any district may choose to serve students more hours per day or per year than the state definition of full time equivalent. However, students who attend classes more hours per day will not generate more than one FTE for funding purposes.

STAFFING

District staffing is divided into two categories: certificated staff – teachers, counselors, librarians, nurses, specialists and principals, and classified staff – classroom aids, secretaries, bus drivers, cooks, custodians, playground staff, maintenance crews, grounds crews, and business support staff. **Table 15** compares the number of filled positions in December 2012 to the number of filled positions in December 2013. The number of certificated and classified staff increased 9 and 29 FTE, respectively from this time last year.

Table 15



As shown in **Table 16**, the number of assigned certificated FTE is 2,028 and classified staff FTE is 1,208. The certificated and classified staffs are below budget by 62 and 63 FTE respectively. These are due to positions being vacant or unfilled for a portion of the year (i.e., late hires, resignations, departmental reorganizations, etc.) as well as a partial moratorium on filling vacant positions.

Table 16

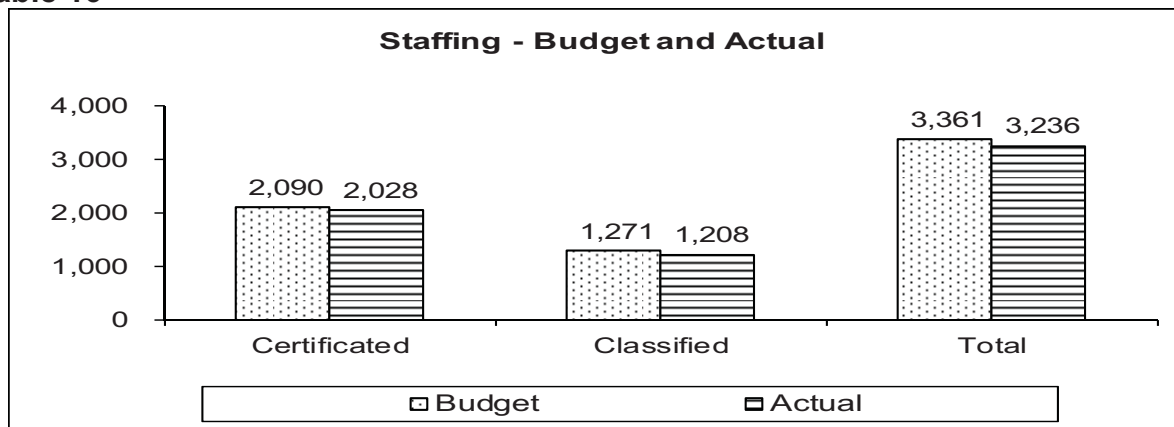


Table 17 compares the number of budgeted FTE to the number of actual FTE by program.

Table 17

Budget vs. Actual Staffing In FTE (Full Time Equivalents)			
Program Description (Number)	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> Incr/(Decrease)
<u>Certificated Staff</u>			
Basic Education (01-02)	1,481.10	1,454.19	26.91
Federal Stimulus (10)	-	-	-
Special Education (20)	312.50	305.36	7.14
Vocational Education (30-40)	94.50	93.01	1.49
Compensatory (50-60)	184.30	157.13	27.17
Other Instructional (70)	15.50	16.73	(1.23)
Support Services (80-90)	2.00	1.17	0.83
Total Certificated	2,089.90	2,027.59	62.31
<u>Classified Staff</u>			
Basic Education (01-02)	285.96	267.82	18.14
Federal Stimulus (10)	-	-	-
Special Education (20)	248.54	234.59	13.95
Vocational Education (30-40)	8.36	7.96	0.40
Compensatory (50-60)	114.40	116.29	(1.89)
Other Instructional (70)	17.17	18.96	(1.79)
Support Services (80-90)	596.88	562.32	34.56
Total Classified	1,271.31	1,207.94	63.37
<u>Total All Staff</u>	3,361.21	3,235.53	125.68
* Actual data through December 2013			

“Compensatory” programs are programs paid for from special funding or other agencies, such as Head Start and the Student Achievement Program. “Other instructional” includes several programs – ECEAP, ROTC, Extended Day Program, and several smaller grants. “Basic education” includes classroom instruction as well as instructional support – principals, librarians, and counselors. “Support Services” includes custodial, maintenance, business support, food services, transportation, and central administrative support.

Similar to enrollment, staffing is calculated in full time equivalents (FTE). Staff (FTE) is based upon full day schedules as stipulated in each bargaining agreement. Staff who work a portion of each day, or a portion of the year, are calculated to that portion of an FTE.

Certificated staffing levels vary with student population. The total change in staffing will reflect both the change in student population and any shifts between levels (elementary and secondary). Classified staffing will vary with major changes in student population, as well as with major projects or with changes in operations of the support functions.

Run Date: January 03, 2014

Run Time: 9:56 am

Report ID: TS163.v4

TACOMA SCHOOL DISTRICT NO. 10

Combined Balance Sheet - All Funds

As Of: November 30, 2013

	Governmental Fund Types					Trust Funds		
	<u>General</u>	<u>Capital Projects</u>	<u>Transportation Vehicle</u>	<u>Debt Service</u>	<u>ASB</u>	<u>Private Purpose</u>	<u>Agency</u>	<u>Fund Total</u>
Assets								
200: Imprest Cash	94,510	10,000	0	0	10,610	0	0	115,120
236: Cash In Bank-Key Bank	1,904,096	42,748	0	0	463,529	104,074	0	2,514,447
237: Cash In Bank-Key Bank/Food Svc	19,994	0	0	0	0	0	0	19,994
240: Cash On Deposit With County	8,641,005	3,253,592	1,248	3,115,027	17,380	2,788	0	15,031,040
241: Warrants Outstanding	(250,005)	(1,142,773)	0	0	(15,959)	(1,024)	0	(1,409,761)
310: Taxes Receivable-Current Year	2,512,093	625,568	0	932,477	0	0	0	4,070,137
311: Taxes Receivable-Prior Year	990,621	212,383	0	351,333	0	0	0	1,554,336
312: Taxes Receivable-Delinquent	610,927	98,227	0	229,396	0	0	0	938,549
320: Due From Other Funds	1,116,597	0	0	0	4,690	0	0	1,121,288
330: AR Due From Other Gov't Units	196,615	11,806	0	0	0	0	0	208,420
331: AR Grant Claims Due From Other Gov'ts	45,686	0	0	0	0	0	0	45,686
340: Accounts Receivable	84,944	0	0	0	2,457	0	0	87,401
341: AR Employee Receivable	10,230	0	0	0	1,799	0	0	12,029
346: AR Payroll System Receivable	(497)	0	0	0	0	0	0	(497)
410: Inventory-Supplies & Materials	343,782	0	0	0	0	0	0	343,782
413: Inventory-Printing & Graphics	58,925	0	0	0	0	0	0	58,925
415: Inventory-Maintenance	123,986	0	0	0	0	0	0	123,986
425: Inventory-Food Service	1,102,543	0	0	0	0	0	0	1,102,543
450: Investments	48,949,000	114,799,000	3,341,000	17,781,000	1,895,000	277,000	0	187,042,000
Total Assets	66,555,049	117,910,550	3,342,248	22,409,232	2,379,506	382,839	0	212,979,424
Liabilities and Fund Balance								
Liabilities								
601: Liabilities	2,924,677	130,141	0	0	253,338	13,434	0	3,321,591
605: Accrued Salaries & Benefits	8,737,099	(3,334)	0	0	0	0	0	8,733,764
606: Est. Property/Liability Ins Payable	1,393,424	0	0	0	0	0	0	1,393,424
607: Horace Mann Auto Ins Payable	(742)	0	0	0	0	0	0	(742)
608: Nutrition Svcs Prepaid	153,752	0	0	0	0	0	0	153,752
610: FICA/Medicare Payable	632,486	0	0	0	0	0	0	632,486
611: Industrial Insurance Payable	11,711	0	0	0	0	0	0	11,711
612: Retirement Payable	660,055	0	0	0	0	0	0	660,055
613: Withholding Tax Payable	(27,981)	0	0	0	0	0	0	(27,981)
615: Involuntary/Court Ordered Payable	9,726	0	0	0	0	0	0	9,726
616: Sound Partnership Payable	1,808,030	0	0	0	0	0	0	1,808,030

Run Date: January 03, 2014

Run Time: 9:56 am

Report ID: TS163.v4

TACOMA SCHOOL DISTRICT NO. 10

Combined Balance Sheet - All Funds

As Of: November 30, 2013

Governmental Fund Types						Trust Funds		
	<u>General</u>	<u>Capital Projects</u>	<u>Transportation Vehicle</u>	<u>Debt Service</u>	<u>ASB</u>	<u>Private Purpose</u>	<u>Agency</u>	<u>Fund Total</u>
Liabilities and Fund Balance								
617: Maintenance Deduct & Benefits Payable	(635,922)	0	0	0	0	0	0	(635,922)
618: UNUM Life Insurance Payable	90	0	0	0	0	0	0	90
619: Cancer Insurance Payable	(8,729)	0	0	0	0	0	0	(8,729)
622: Flex Plan Dependent Care Payable	(18,238)	0	0	0	0	0	0	(18,238)
623: Flex Plan Medical Payable	43,252	0	0	0	0	0	0	43,252
624: TSA Payable	(174,685)	0	0	0	0	0	0	(174,685)
625: Flex Plan - Health Savings Account	35	0	0	0	0	0	0	35
627: United Way Payable	16,907	0	0	0	0	0	0	16,907
628: Health Insurance Pass Thru	6,763	0	0	0	0	0	0	6,763
629: Veba III/Sick Leave Payable	(8,440)	0	0	0	0	0	0	(8,440)
630: Salary Deferral	27,690	0	0	0	0	0	0	27,690
632: Benefits And Voluntary Deductions	45,144	0	0	0	0	0	0	45,144
636: APA Salary Insurance Payable	62,103	0	0	0	0	0	0	62,103
637: Est Unemployment Payable	720,913	0	0	0	0	0	0	720,913
638: Est Compensated Absence Payable	324,605	0	0	0	0	0	0	324,605
639: Est Industrial Ins Payable	4,092,077	0	0	0	0	0	0	4,092,077
640: Due To Other Funds	4,600	1,060,801	0	0	54,322	1,565	0	1,121,288
641: AD & D Insurance Payable	(8,542)	0	0	0	0	0	0	(8,542)
643: Sales Tax Payable	(62,884)	0	0	0	0	0	0	(62,884)
656: Garnishments Payable	19,783	0	0	0	0	0	0	19,783
657: State Retiree Subsidy Payable	216,756	0	0	0	0	0	0	216,756
750: Unearned Revenue	282	0	0	0	0	0	0	282
752: Unearned Revenue-Tuition	9,000	0	0	0	0	0	0	9,000
753: Unearned Revenue-Grants	280,726	0	0	0	0	0	0	280,726
760: Unavailable Revenue -Taxes Receivable	4,113,640	936,177	0	1,513,205	0	0	0	6,563,022
Total Liabilities	25,369,162	2,123,785	0	1,513,205	307,660	14,999	0	29,328,811
Fund Balance								
840: Nonspendable - Inventory & Prepaid Items	2,453,324	0	0	0	82,037	0	0	2,535,361
819: Restricted to Fund Purposes	0	0	0	0	1,880,723	0	0	1,880,723
821: Restricted for Carryover	494,990	0	0	0	0	0	0	494,990
830: Restricted for Debt Service	109,566	0	0	7,241,697	0	0	0	7,351,263
861: Restricted from Bond Proceeds	0	61,219,306	0	0	0	0	0	61,219,306
862: Restricted from Levy Proceeds	0	28,922,144	0	0	0	0	0	28,922,144

Run Date: January 03, 2014

Run Time: 9:56 am

Report ID: TS163.v4

TACOMA SCHOOL DISTRICT NO. 10

Combined Balance Sheet - All Funds

As Of: **November 30, 2013**

	Governmental Fund Types					Trust Funds		
	<u>General</u>	<u>Capital Projects</u>	<u>Transportation Vehicle</u>	<u>Debt Service</u>	<u>ASB</u>	<u>Private Purpose</u>	<u>Agency</u>	<u>Fund Total</u>
Liabilities and Fund Balance								
860: Committed to Debt & Fiscal Mgmt	11,058,267	0	0	0	0	0	0	11,058,267
870: Committed to Contingencies	1,000,000	0	0	0	0	336,213	0	1,336,213
820: Assigned to Encumbrances	395,277	21,752,702	0	0	50	0	0	22,148,029
866: Assigned to Carryover	1,674,635	0	0	0	0	0	0	1,674,635
868: Assigned to C&I	3,580,852	0	0	0	0	0	0	3,580,852
875: Assigned to Future Operations	12,842,022	0	0	0	0	0	0	12,842,022
889: Assigned to Fund Purposes	0	0	3,341,326	0	0	0	0	3,341,326
890: Unassigned Fund Balance	7,576,954	3,892,613	922	13,654,329	109,036	31,626	0	25,265,481
Total Fund Balance	41,185,887	115,786,765	3,342,248	20,896,027	2,071,846	367,840	0	183,650,613
Total Liabilities and Fund Balance	66,555,049	117,910,550	3,342,248	22,409,232	2,379,506	382,839	0	212,979,424

Run Date: January 03, 2014

Run Time: 9:57 am

Report ID: TS164.v3

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by State Object with % Spent
General Fund As Of: November 30, 2013



<u>State Object</u>	<u>Prior Year Adopted Budget</u>	<u>Prior Year Year to Date Actual</u>	<u>Under Budget (Over)</u>	<u>% Spent</u>	<u>Current Year Adopted Budget</u>	<u>Current Year Year to Date Actual</u>	<u>Under Budget (Over)</u>	<u>% Spent</u>
0 - Debit Transfer	2,716,218	576,897	2,139,321	21.2	2,676,203	584,488	2,091,715	21.8
1 - Credit Transfer	(2,716,218)	(576,897)	(2,139,321)	21.2	(2,676,203)	(584,488)	(2,091,715)	21.8
2 - Salaries - Certificated	153,280,439	36,850,518	116,429,921	24.0	158,419,023	37,310,253	121,108,770	23.6
3 - Salaries - Classified	53,957,149	13,085,001	40,872,148	24.3	56,060,783	13,888,520	42,172,263	24.8
4 - Employees Benefits & Payroll Taxes	70,873,271	19,786,036	51,087,235	27.9	77,627,664	21,288,280	56,339,384	27.4
5 - Supplies, Etc.	21,012,561	6,217,448	14,795,113	29.6	17,709,479	5,374,705	12,334,774	30.3
7 - Purchased Services	31,780,776	6,386,641	25,394,135	20.1	32,403,666	5,735,322	26,668,344	17.7
8 - Travel	734,930	131,517	603,413	17.9	521,640	157,021	364,619	30.1
9 - Capital Outlay	1,116,116	176,771	939,345	15.8	868,498	243,815	624,683	28.1
<u>District Total</u>	<u>332,755,242</u>	<u>82,633,931</u>	<u>250,121,311</u>	<u>24.8</u>	<u>343,610,753</u>	<u>83,997,916</u>	<u>259,612,837</u>	<u>24.4</u>

Run Date: January 03, 2014

Run Time: 10:00 am

Report ID: TS158.v4

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
General Fund As Of: November 30, 2013

	Current Year <u>Adopted</u> <u>Budget</u>	Current Year Year to Date_ <u>Actual</u>	Under Budget <u>(Over)</u>	% Current Year_ <u>Budget</u>	% Prior Year_ <u>Budget</u>
Resources Available					
Debt and Fiscal Management					
840: Nonspendable - Inventory & Prepaid Items	3,650,093	2,453,324	(1,196,769)	67.2	162.7
860: Committed to Debt & Fiscal Mgmt	11,059,688	11,058,267	998,579	109.9	108.4
870: Committed to Contingencies	1,000,000	1,000,000	0	100.0	100.0
820: Assigned to Encumbrances	197,087	395,277	198,190	200.6	25.0
Total Debt and Fiscal Management	14,906,868	14,906,868	0	100.0	100.4
Restricted and Assigned FB					
821: Restricted for Carryover	250,000	494,990	244,990	198.0	1.0
830: Restricted for Debt Service	109,565	109,566	1	100.0	80.0
866: Assigned to Carryover	1,790,788	1,674,635	(116,153)	93.5	267.0
868: Assigned to C&I	2,875,324	3,580,852	705,528	124.5	101.7
875: Assigned to Future Operations	14,281,340	12,842,022	(1,439,318)	89.9	148.2
Total Restricted and Assigned FB	19,307,017	18,702,065	(604,952)	96.9	140.7
Total Beginning Fund Balance	34,213,885	33,608,934	(604,951)	98.2	122.7
Revenue					
1 - Local Taxes	80,929,948	36,741,046	(44,188,902)	45.4	46.3
2 - Local Non-Tax	6,350,829	2,095,886	(4,254,943)	33.0	29.0
3 - State - General Purpose	159,390,718	37,612,311	(121,778,407)	23.6	23.7
4 - State - Special Purpose	46,167,577	8,277,647	(37,889,930)	17.9	18.5
5 - Federal - General Purpose	371,883	44,655	(327,228)	12.0	14.5
6 - Federal - Special Purpose	35,483,334	6,781,876	(28,701,458)	19.1	16.3
7 - Revenue from other Districts	1,800,000	5,000	(1,795,000)	0.3	0.3
8 - Revenue from other Agencies	769,450	13,346	(756,104)	1.7	13.9
9 - Other Financing Sources	1,500,000	3,101	(1,496,899)	0.2	0.3
Total Revenue	332,763,739	91,574,869	(241,188,870)	27.5	27.6
Total Resources Available	366,977,624	125,183,803	(241,793,821)	34.1	36.3
Uses of Resources					
Expenditures					
01: Basic Education	181,603,324	45,296,533	136,306,791	24.9	25.3
02: Basic Education - ALE	475,964	74,130	401,834	15.6	30.3
12: Fed Stimulus - School Imp	0	51,650	(51,650)	100.0	26.3
21: Special Education, State	36,078,250	9,234,318	26,843,932	25.6	25.7

Run Date: January 03, 2014

Run Time: 10:00 am

Report ID: TS158.v4

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
General Fund As Of: November 30, 2013

	Current Year <u>Adopted</u> <u>Budget</u>	Current Year Year to Date_ <u>Actual</u>	Under Budget <u>(Over)</u>	% Current Year_ <u>Budget</u>	% Prior Year_ <u>Budget</u>
Uses of Resources					
22: SPED Infants & Tod - State	1,049,086	77,603	971,483	7.4	100.0
24: Special Education, Federal	6,909,539	1,704,089	5,205,450	24.7	25.2
31: Career & Tech Ed, State	9,077,030	2,509,973	6,567,057	27.7	25.9
34: Middle School CTE	701,400	266,562	434,838	38.0	25.7
38: Career & Tech Ed, Federal	212,300	21,502	190,798	10.1	17.4
45: CTE Skills Cntr Trade Ind	0	282	(282)	100.0	100.0
51: Disadvantaged, Federal	9,340,916	2,029,684	7,311,232	21.7	18.9
52: School Improvement, Federa	1,766,909	433,585	1,333,324	24.5	30.4
55: Learning Assistance Prog,	7,453,990	1,161,353	6,292,637	15.6	21.2
56: State Institutions, Ctrs &	426,904	101,352	325,552	23.7	23.9
57: NegleCTEd & Delinquent	49,011	20,946	28,065	42.7	17.3
58: Special & Pilot Programs	1,258,660	68,286	1,190,374	5.4	4.3
59: Institutions - Adult Jails	89,369	18,496	70,873	20.7	21.2
61: Head Start, Federal	4,403,744	1,385,382	3,018,362	31.5	27.2
64: Limited English Proficienc	391,133	4,471	386,662	1.1	4.7
65: Transitional Bilingual, St	3,257,442	904,816	2,352,626	27.8	27.5
68: Indian Education, Federal	135,064	36,461	98,603	27.0	25.9
69: Other Compensatory Program	157,876	47,854	110,022	30.3	26.4
73: Summer School	189,100	649	188,451	0.3	5.3
74: Highly Capable, State	264,603	76,417	188,186	28.9	23.7
79: Other Instructional Pgms	8,392,623	769,445	7,623,178	9.2	8.0
89: Community Services	414,311	78,479	335,832	18.9	18.0
97: District-Wide Support	46,338,457	11,757,936	34,580,521	25.4	25.3
98: Nutrition Svcs	12,379,221	3,803,717	8,575,504	30.7	32.4
99: Pupil Transportation	10,794,527	2,061,945	8,732,582	19.1	26.3
Total Expenditures	343,610,753	83,997,916	259,612,837	24.4	24.8
Total Uses of Resources	343,610,753	83,997,916	259,612,837	24.4	24.8
Ending Fund Balance	23,366,871	41,185,887	17,819,016	176.3	214.9
840: Nonspendable - Inventory & Prepaid Items	3,650,093	2,453,324	(1,196,769)	67.2	162.7
860: Committed to Debt & Fiscal Mgmt	10,059,688	11,058,267	998,579	109.9	108.4
870: Committed to Contingencies	1,000,000	1,000,000	0	100.0	100.0
820: Assigned to Encumbrances	197,087	395,277	198,190	200.6	25.0
Total Debt and Fiscal Management	14,906,868	14,906,868	0	100.0	100.4
821: Restricted for Carryover	250,000	494,990	244,990	198.0	100.0

Run Date: January 03, 2014

Run Time: 10:00 am

Report ID: TS158.v4

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
General Fund As Of: November 30, 2013

	Current Year <u>Adopted</u> <u>Budget</u>	Current Year Year to Date_ <u>Actual</u>	Under Budget <u>(Over)</u>	% Current Year_ <u>Budget</u>	% Prior Year_ <u>Budget</u>
830: Restricted for Debt Service	73,043	109,566	36,523	150.0	80.0
866: Assigned to Carryover	150,000	1,674,635	1,524,635	1,116.4	2,006.9
868: Assigned to C&I	919,098	3,580,852	2,661,754	389.6	654.2
875: Assigned to Future Operations	7,067,862	12,842,022	5,774,160	181.7	297.9
	-----	-----	-----	-----	-----
Total Restricted and Assigned FB	8,460,003	18,702,065	10,242,062	221.1	361.9
890: Unassigned Fund Balance	0	7,576,954	7,576,954	100.0	100.0
	-----	-----	-----	-----	-----
Total Fund Balance	23,366,871	41,185,887	17,819,016	176.3	214.9

Run Date: January 03, 2014
Run Time: 10:10 am
Report ID: TS166.v4

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account w/% Received
General Fund As Of: November 30, 2013

<u>State Account</u> <u>District Account</u>	<u>Prior Year</u> <u>Adopted</u> <u>Budget</u>	<u>Prior Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>	<u>Current Year</u> <u>Adopted</u> <u>Budget</u>	<u>Current Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>
1 - Local Taxes								
11000: Local Property Tax	81,554,758	37,774,847	(43,779,911)	46.3	80,770,000	36,741,046	(44,028,954)	45.5
13000: Sale Of Tax Title Property	1,941	0	(1,941)	0.0	1,941	0	(1,941)	0.0
19000: Other Local Taxes	0	0	0	100.0	158,007	0	(158,007)	0.0
1 - Local Taxes	81,556,699	37,774,847	(43,781,852)	46.3	80,929,948	36,741,046	(44,188,902)	45.4
2 - Local Non-Tax								
21000: Tuition & Fees - Unassigned	470,000	367,383	(102,617)	78.2	397,475	682,939	285,464	171.8
21010: Regular Student Fees	100,000	34,690	(65,310)	34.7	100,000	23,148	(76,852)	23.1
21020: ALE Student Fees	0	350	350	100.0	0	200	200	100.0
21210: Special Ed Preschool Tuition	70,250	25,251	(44,999)	35.9	70,250	0	(70,250)	0.0
21730: Summer School - Tuition & Fees	85,000	0	(85,000)	0.0	70,000	3,460	(66,540)	4.9
21800: Convenience Fee	0	8,810	8,810	100.0	0	9,275	9,275	100.0
21860: Community School - Tuition & Fees	20,000	0	(20,000)	0.0	20,000	0	(20,000)	0.0
22000: Sales of Goods, Supplies, & Svcs	0	5,672	5,672	100.0	50,000	104	(49,896)	0.2
22010: Sale of Supplies & Svcs - FR 1	0	42,480	42,480	100.0	70,000	40,572	(29,428)	58.0
22020: Sale of Supplies & Svcs - FR 2	0	2,370	2,370	100.0	18,000	6,989	(11,011)	38.8
22030: Sale of Supplies & Svcs-Schools	1,500	2	(1,499)	0.1	0	37	37	100.0
22040: Sale of Recoverable Items	102,071	45,811	(56,260)	44.9	95,000	62,081	(32,919)	65.3
22050: Sale of Supplies & Svcs - Trip 1	0	4,267	4,267	100.0	100,000	65,635	(34,365)	65.6
22060: Sale of Supplies & Svcs - Trip 2	0	4,303	4,303	100.0	50,000	515	(49,485)	1.0
22100: Other Storeroom Sales	23,147	1,638	(21,509)	7.1	5,000	2,045	(2,955)	40.9
22200: Copy Center Reimbursements	50,000	8,192	(41,808)	16.4	50,000	11,865	(38,135)	23.7
22310: CTE Sales of Goods, Supplies & Svcs	60,000	9,532	(50,468)	15.9	40,000	11,919	(28,081)	29.8
22910: Nutrition Service Sales	1,585,846	588,648	(997,198)	37.1	1,836,774	563,042	(1,273,732)	30.7
22930: NS Refunds	0	0	0	100.0	0	0	0	100.0
22940: NS Sales - Special Events	15,000	3,701	(11,299)	24.7	15,000	2,465	(12,535)	16.4
22960: NS Sales - Breakfast	109,829	40,897	(68,932)	37.2	128,354	37,242	(91,112)	29.0
22990: School Bus Revenue	0	470	470	100.0	0	465	465	100.0
23000: Investment Earnings	100,000	17,597	(82,403)	17.6	75,000	9,230	(65,770)	12.3
25000: Gifts, Grants, & Donations (Local)	120,000	85,297	(34,703)	71.1	260,000	66,219	(193,781)	25.5
26000: Fines & Damages	65,000	11,123	(53,877)	17.1	45,000	9,890	(35,110)	22.0
27000: Rentals & Leases	356,100	78,069	(278,031)	21.9	300,000	91,410	(208,590)	30.5
27010: Facility Use - Computer Lab Fee	0	0	0	100.0	0	(136)	(136)	100.0
27020: Facility Use - Utility Surcharge	15,400	2,584	(12,816)	16.8	13,200	5,059	(8,141)	38.3
27030: Facility Use - Custodial Labor	271,500	52,173	(219,327)	19.2	227,900	67,448	(160,452)	29.6
27040: Facility Use - Field/Stadium Maint	12,000	1,650	(10,350)	13.8	9,000	10,958	1,958	121.8
27050: Facility Use - Security	0	912	912	100.0	0	0	0	100.0

Run Date: January 03, 2014
Run Time: 10:10 am
Report ID: TS166.v4

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account w/% Received
General Fund As Of: November 30, 2013

<u>State Account</u> <u>District Account</u>	<u>Prior Year</u> <u>Adopted</u> <u>Budget</u>	<u>Prior Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>	<u>Current Year</u> <u>Adopted</u> <u>Budget</u>	<u>Current Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>
2 - Local Non-Tax								
27060: Facility Use - Theater Tech	16,000	3,375	(12,625)	21.1	21,000	3,288	(17,713)	15.7
28000: Insurance Recoveries	0	5,005	5,005	100.0	60,000	5,000	(55,000)	8.3
29000: Local Support Non Tax-Unassigned	1,375,731	234,563	(1,141,168)	17.1	1,257,876	167,103	(1,090,773)	13.3
29001: Procurement Card Rebates	75,000	20,645	(54,355)	27.5	100,000	0	(100,000)	0.0
29010: Cash Over/Short	0	40	40	100.0	0	47	47	100.0
29060: Timber Sales	0	0	0	100.0	0	0	0	100.0
29070: CPF Indirect	700,000	0	(700,000)	0.0	700,000	0	(700,000)	0.0
29100: E-Rate Discount	0	0	0	100.0	0	135,248	135,248	100.0
29220: Advertising Commissions	52,000	15,000	(37,000)	28.8	52,000	0	(52,000)	0.0
29230: Photography Commissions	70,000	0	(70,000)	0.0	70,000	0	(70,000)	0.0
29240: Vending-Beverage Commissions	19,000	1,014	(17,986)	5.3	19,000	918	(18,082)	4.8
29250: Vending-Food Commissions	1,000	32	(968)	3.2	5,000	105	(4,895)	2.1
29260: Other Commissions/Rebates	10,000	78	(9,922)	0.8	20,000	105	(19,895)	0.5
2 - Local Non-Tax	5,951,374	1,723,622	(4,227,752)	29.0	6,350,829	2,095,886	(4,254,943)	33.0
3 - State - General Purpose								
31000: Apportionment	135,794,816	32,103,791	(103,691,025)	23.6	146,011,043	34,325,110	(111,685,933)	23.5
31210: Apportionment - Special Ed	5,466,952	1,285,219	(4,181,733)	23.5	5,810,947	1,368,852	(4,442,095)	23.6
33000: Local Effort Assistance	6,593,123	1,610,066	(4,983,057)	24.4	7,568,728	1,918,349	(5,650,379)	25.3
3 - State - General Purpose	147,854,891	34,999,076	(112,855,815)	23.7	159,390,718	37,612,311	(121,778,407)	23.6
4 - State - Special Purpose								
41000: Special Purpose - Unassigned	6,769,450	1,353	(6,768,097)	0.0	5,000,000	986	(4,999,014)	0.0
41210: Special Education	19,237,317	4,422,724	(14,814,593)	23.0	19,849,561	4,558,125	(15,291,436)	23.0
41220: SPED Infants & Toddlers - State	0	0	0	100.0	1,133,013	266,898	(866,115)	23.6
41550: Learning Assistance	4,885,008	1,149,097	(3,735,911)	23.5	7,777,493	1,872,565	(5,904,928)	24.1
41560: State Institutions, Centers, and Homes - Delinquent	442,244	94,474	(347,770)	21.4	446,968	93,375	(353,593)	20.9
41580: Special & Pilot Programs	1,297,478	43,841	(1,253,637)	3.4	1,258,660	22,079	(1,236,581)	1.8
41590: Institutions - Juveniles in Adult Jail	86,747	17,276	(69,471)	19.9	93,569	18,063	(75,506)	19.3
41650: Transitional Bilingual	1,932,855	454,221	(1,478,634)	23.5	2,193,216	0	(2,193,216)	0.0
41740: Highly Capable	249,312	60,285	(189,027)	24.2	264,603	0	(264,603)	0.0
41980: School Nutrition Services	299,246	59,514	(239,732)	19.9	285,859	64,452	(221,407)	22.5
41990: Transportation - Operations	6,197,622	1,354,136	(4,843,486)	21.8	7,864,635	1,381,104	(6,483,531)	17.6
4 - State - Special Purpose	41,397,279	7,656,921	(33,740,358)	18.5	46,167,577	8,277,647	(37,889,930)	17.9
5 - Federal - General Purpose								

Run Date: January 03, 2014
Run Time: 10:10 am
Report ID: TS166.v4

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account w/% Received
General Fund As Of: November 30, 2013

<u>State Account</u> <u>District Account</u>	<u>Prior Year</u> <u>Adopted</u> <u>Budget</u>	<u>Prior Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>	<u>Current Year</u> <u>Adopted</u> <u>Budget</u>	<u>Current Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>
5 - Federal - General Purpose								
52000: Direct Federal Revenue - Unassigned	294,080	54,199	(239,881)	18.4	291,883	44,655	(247,228)	15.3
53000: Impact Aid - Maintenance & Operations	0	0	0	100.0	0	0	0	100.0
53290: Impact Aid - Special Ed Funding	0	0	0	100.0	0	0	0	100.0
54000: Federal in Lieu of Taxes	0	0	0	100.0	0	0	0	100.0
55000: Federal Forests	80,000	0	(80,000)	0.0	80,000	0	(80,000)	0.0
	-----	-----	-----		-----	-----	-----	
5 - Federal - General Purpose	374,080	54,199	(319,881)	14.5	371,883	44,655	(327,228)	12.0
6 - Federal - Special Purpose								
61000: Special Purpose - OSPI Unassigned	0	9,500	9,500	100.0	0	0	0	100.0
61120: Federal Stimulus - School Improvement	2,811,500	489,588	(2,321,912)	17.4	0	76,635	76,635	100.0
61240: Special Ed - Supplemental	7,600,894	1,126,289	(6,474,605)	14.8	7,209,412	1,088,426	(6,120,986)	15.1
61380: CTE - Carl Perkins Grant	334,336	3,919	(330,417)	1.2	221,514	372	(221,142)	0.2
61510: Disadvantaged - Title IA	11,657,649	1,511,617	(10,146,032)	13.0	9,746,312	1,398,565	(8,347,747)	14.3
61520: School Improvement - TII, IV, V & VI	1,971,283	369,924	(1,601,359)	18.8	1,843,593	297,211	(1,546,382)	16.1
61570: Institutions - Neglected & Delinquent	54,490	5,699	(48,791)	10.5	51,138	14,042	(37,096)	27.5
61640: Limited English Proficiency	402,980	9,094	(393,886)	2.3	398,956	0	(398,956)	0.0
61890: Other Community Services	99,411	0	(99,411)	0.0	99,411	0	(99,411)	0.0
61910: Regular Lunch Reimbursement	203,167	37,175	(165,992)	18.3	161,326	34,797	(126,529)	21.6
61920: Reduced Price Lunch Reimbursement	623,444	147,731	(475,713)	23.7	662,340	161,206	(501,134)	24.3
61930: Free Lunch Reimbursement	6,875,357	1,537,724	(5,337,633)	22.4	6,771,238	1,560,087	(5,211,151)	23.0
61940: Certified Lunch Reimbursement	0	0	0	100.0	186,275	42,174	(144,101)	22.6
61950: Regular Breakfast Reimbursement	20,461	4,638	(15,823)	22.7	20,080	4,189	(15,891)	20.9
61960: Reduced Price Breakfast Reimbursement	161,907	37,791	(124,116)	23.3	167,878	39,134	(128,744)	23.3
61970: Free Breakfast Reimbursement	2,245,079	512,158	(1,732,921)	22.8	2,226,241	485,175	(1,741,066)	21.8
61980: Free Snack Reimbursement	89,127	16,465	(72,662)	18.5	94,245	11,402	(82,843)	12.1
61990: Fresh Fruit & Vegetable Reimbursement	0	0	0	100.0	0	0	0	100.0
62000: Direct Special Purpose Grants	366,000	41,790	(324,210)	11.4	0	10,305	10,305	100.0
62610: Head Start	5,078,049	474,127	(4,603,922)	9.3	4,843,167	1,091,493	(3,751,674)	22.5
62680: Indian Education - ED	159,186	13,770	(145,416)	8.7	140,926	20,144	(120,782)	14.3
63000: Federal Grants Through Other Entities - Unassigned	12,967	0	(12,967)	0.0	12,967	0	(12,967)	0.0
63210: SPED Medicaid Match	0	52,045	52,045	100.0	0	27,406	27,406	100.0
69980: USDA Commodities	550,000	336,931	(213,069)	61.3	626,315	419,113	(207,202)	66.9
	-----	-----	-----		-----	-----	-----	
6 - Federal - Special Purpose	41,317,287	6,737,977	(34,579,310)	16.3	35,483,334	6,781,876	(28,701,458)	19.1
7 - Revenue from other Districts								
71210: Special Education	1,800,000	0	(1,800,000)	0.0	1,800,000	0	(1,800,000)	0.0
71450: CTE Skills Center RV	0	5,000	5,000	100.0	0	5,000	5,000	100.0

Run Date: January 03, 2014
Run Time: 10:10 am
Report ID: TS166.v4

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account w/% Received
General Fund As Of: **November 30, 2013**

<u>State Account</u>	<u>Prior Year</u>	<u>Prior Year</u>			<u>Current Year</u>	<u>Current Year</u>		
<u>District Account</u>	<u>Adopted</u>	<u>Year to Date</u>	<u>Over Budget</u>	<u>%</u>	<u>Adopted</u>	<u>Year to Date</u>	<u>Over Budget</u>	<u>%</u>
	<u>Budget</u>	<u>Actual</u>	<u>(Under)</u>	<u>Received</u>	<u>Budget</u>	<u>Actual</u>	<u>(Under)</u>	<u>Received</u>
7 - Revenue from other Districts	1,800,000	5,000	(1,795,000)	0.3	1,800,000	5,000	(1,795,000)	0.3
8 - Revenue from other Agencies								
81000: Governmental Entities	245,000	33,004	(211,996)	13.5	0	13,346	13,346	100.0
82000: Private Foundations Revenue	0	1,126	1,126	100.0	0	0	0	100.0
85000: Educational Service Districts	0	0	0	100.0	769,450	0	(769,450)	0.0
8 - Revenue from other Agencies	245,000	34,130	(210,870)	13.9	769,450	13,346	(756,104)	1.7
9 - Other Financing Sources								
93000: Sale of Equipment	0	4,529	4,529	100.0	0	3,101	3,101	100.0
99000: Operating Transfers	1,400,000	0	(1,400,000)	0.0	1,500,000	0	(1,500,000)	0.0
9 - Other Financing Sources	1,400,000	4,529	(1,395,471)	0.3	1,500,000	3,101	(1,496,899)	0.2
District Total	321,896,610	88,990,302	(232,906,308)	27.6	332,763,739	91,574,869	(241,188,870)	27.5

Run Date: January 03, 2014

Run Time: 10:11 am

Report ID: TS152.v3

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: November 30, 2013

<u>Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Current Month</u>	<u>Current Year Year to Date</u>	<u>Encumbrance</u>	<u>Unspent / Unencumbered</u>	<u>Percent Expended</u>
01: Basic Education							
01000: Basic Education	151,497,343	150,428,886	12,489,052	38,491,185	100,355,505	11,582,196	92.3
01030: BE BECCA Program	0	93,977	83	505	1,865	91,606	2.5
01040: BE Building Contributions	0	274,290	2,853	20,890	15,390	238,011	13.2
01050: BE Kindergarten Contributions	0	13,320	4,071	10,548	2,768	3	100.0
01079: BE Categorical Carryover	940,788	(41,187)	0	0	0	(41,187)	0.0
01110: BE FD Kindergarten - State	5,032,427	5,032,427	391,488	1,210,585	3,321,995	499,846	90.1
01210: BE Fund Balance Special Ed	1,291,000	1,291,000	103,711	317,290	839,235	134,475	89.6
01240: BE SPED Peer Review Pool	75,000	75,000	0	0	0	75,000	0.0
01250: BE Campus Security	1,337,751	1,337,751	118,828	362,250	943,498	32,003	97.6
01270: BE Secondary Advisory Stipends	50,000	50,000	0	0	0	50,000	0.0
01310: BE Para Coverage	25,000	25,000	0	0	0	25,000	0.0
01320: BE Peer Review Pool	85,000	85,000	0	0	0	85,000	0.0
01430: BE FB Class Size Reduction	3,581,698	3,501,138	577,552	1,328,574	3,917,632	(1,745,067)	149.8
01440: BE FB Non-Instructional	869,461	869,461	61,782	192,528	514,151	162,782	81.3
01460: BE FB Instructional	3,288,339	3,300,501	187,271	619,146	1,813,192	868,163	73.7
01470: BE Full Day Kindergarten Supt	578,707	578,707	44,411	136,165	380,382	62,160	89.3
01480: BE Innovative Programs	180,752	191,994	3,451	12,505	59,671	119,818	37.6
01650: BE Special Programs	1,551,030	1,551,030	137,313	501,694	520,307	529,029	65.9
01701: BE OP OT Relief	95,000	98,195	1,534	68,936	118	29,141	70.3
01850: Student Achievement	282,000	282,000	0	0	0	282,000	0.0
01901: BE Running Start	864,003	864,003	0	0	792,000	72,003	91.7
01902: BE Fresh Start	521,304	521,304	0	0	487,809	33,495	93.6
01905: BE Int'l Baccalaureate	200,000	280,716	21,244	84,480	86,090	110,146	60.8
01915: BE Bargained Enhancement 5-10	1,110,000	1,110,000	12,126	32,981	31,853	1,045,166	5.8
01940: BE MS Athletic Reserve	0	105	1,043	1,043	0	(938)	993.1
01990: BE Curriculum & Instruction	1,966,097	1,975,096	(122,064)	896,303	399,911	678,882	65.6
01991: BE Curriculum & Instruction 1x	2,956,226	3,580,852	403,589	549,478	370,413	2,660,961	25.7
01992: BE C&I Optional Days	3,224,398	3,232,245	167,208	459,448	154,630	2,618,167	19.0
Total 01: Basic Education	181,603,324	180,602,811	14,606,545	45,296,533	115,008,417	20,297,861	88.8
02: Basic Education - ALE							
02000: BE Alternative Learning Exp	475,964	497,768	27,138	74,130	227,386	196,252	60.6
Total 02: Basic Education - ALE	475,964	497,768	27,138	74,130	227,386	196,252	60.6
12: Fed Stimulus - School Imp							
12503: School Improvement 12-13	0	94,106	(23,305)	51,650	(9,822)	52,277	44.4

Run Date: January 03, 2014

Run Time: 10:11 am

Report ID: TS152.v3

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: November 30, 2013

<u>Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Current Month</u>	<u>Current Year Year to Date</u>	<u>Encumbrance</u>	<u>Unspent / Unencumbered</u>	<u>Percent Expended</u>
Total 12: Fed Stimulus - School Imp	0	94,106	(23,305)	51,650	(9,822)	52,277	44.4
21: Special Education, State							
21000: Special Education - State	35,527,336	35,636,464	3,012,999	9,116,500	25,864,106	655,858	98.2
21560: SPED - State Safety Net	500,000	500,000	37,466	117,507	324,183	58,310	88.3
21720: SPED - District Settlement	50,914	50,914	0	0	0	50,914	0.0
21900: SPED Work Training	0	4,446	162	311	189	3,946	11.2
Total 21: Special Education, State	36,078,250	36,191,824	3,050,626	9,234,318	26,188,478	769,028	97.9
22: SPED Infants & Tod - State							
22000: SPED Infants & Toddlers-State	1,049,086	1,133,013	31,786	77,603	245,169	810,241	28.5
Total 22: SPED Infants & Tod - State	1,049,086	1,133,013	31,786	77,603	245,169	810,241	28.5
24: Special Education, Federal							
24503: SPED IDEAB Flow Thru 12-13	0	0	2,951	75,830	(195)	(75,635)	100.0
24504: SPED IDEAB Flow Thru 13-14	5,827,892	5,827,892	467,626	1,375,493	4,091,860	360,539	93.8
24513: SPED IDEA Preschool 12-13	0	0	0	2,249	0	(2,249)	100.0
24514: SPED IDEA Preschool 13-14	209,824	209,824	18,534	52,928	147,954	8,942	95.7
24563: SPED Safety Net 12-13	0	0	77	15,317	0	(15,317)	100.0
24564: SPED Safety Net 13-14	871,823	871,823	65,651	182,273	538,657	150,892	82.7
24615: SPED IDEAB Transition 04-05	0	586	0	0	0	586	0.0
Total 24: Special Education, Federal	6,909,539	6,910,125	554,838	1,704,089	4,778,277	427,759	93.8
31: Career & Tech Ed, State							
31000: CTE Technical Support	147,181	147,181	10,800	53,203	83,167	10,811	92.7
31510: CTE Administration	847,353	1,081,271	73,377	222,393	594,686	264,192	75.6
31600: CTE Agriculture & Science	522,471	522,471	49,561	166,138	380,177	(23,844)	104.6
31605: CTE Lincoln Tree Farm Harvest	0	0	0	100	0	(100)	100.0
31610: CTE Business Education	1,586,065	1,586,065	145,146	488,094	1,162,967	(64,996)	104.1
31620: CTE Marketing Education	310,749	310,749	30,429	88,134	216,823	5,792	98.1
31630: CTE Diversified Occupations	494,839	494,839	43,316	136,071	342,689	16,080	96.8
31640: CTE Trade & Industry	1,867,084	1,867,084	158,106	540,509	1,175,327	151,249	91.9
31650: CTE Family & Consumer Science	1,281,078	1,281,078	105,089	341,298	813,787	125,993	90.2
31670: CTE Technology	779,459	779,459	66,072	205,059	554,659	19,741	97.5
31680: CTE Health Occupations	407,558	407,558	34,961	106,778	272,149	28,631	93.0
31710: CTE Career Guidance	594,290	594,290	51,146	162,198	435,237	(3,144)	100.5
31901: CTE Running Start	99,910	99,910	0	0	47,700	52,210	47.7
31902: CTE Fresh Start	138,993	138,993	0	0	102,191	36,802	73.5
Total 31: Career & Tech Ed, State	9,077,030	9,310,948	768,003	2,509,973	6,181,558	619,417	93.3

Run Date: January 03, 2014

Run Time: 10:11 am

Report ID: TS152.v3

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: November 30, 2013

<u>Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Current Month</u>	<u>Current Year Year to Date</u>	<u>Encumbrance</u>	<u>Unspent / Unencumbered</u>	<u>Percent Expended</u>
34: Middle School CTE							
34500: CTE Middle School	701,400	851,274	149,364	266,562	467,749	116,963	86.3
Total 34: Middle School CTE	701,400	851,274	149,364	266,562	467,749	116,963	86.3
38: Career & Tech Ed, Federal							
38503: CTE Perkins Grant 12-13	0	0	34	3,127	0	(3,127)	100.0
38504: CTE Perkins Grant 13-14	212,300	212,300	11,456	18,015	45,832	148,453	30.1
38523: CTE GRADS Start Up - Oakland	0	0	(220)	209	0	(209)	100.0
38533: Non-Traditional Fields - CTE	0	0	0	150	0	(150)	100.0
Total 38: Career & Tech Ed, Federal	212,300	212,300	11,271	21,502	45,832	144,967	31.7
45: CTE Skills Cntr Trade Ind							
45640: CTE Skills Center	0	5,000	282	282	0	4,718	5.6
Total 45: CTE Skills Cntr Trade Ind	0	5,000	282	282	0	4,718	5.6
51: Disadvantaged, Federal							
51503: T1-A Disadvantaged 12-13	0	0	2,573	2,634	2,364	(4,998)	100.0
51504: T1-A Disadvantaged 13-14	9,252,151	9,242,834	642,564	1,988,549	5,301,804	1,952,480	78.9
51534: Title X, Part C Ed-Homeless Ed	0	36,875	1,053	1,053	19,129	16,693	54.7
51603: T1-D Neglect & Delinqnt 12-13	0	0	0	869	0	(869)	100.0
51604: T1-D Neglect & Delinqnt 13-14	88,765	88,765	6,285	22,926	54,704	11,135	87.5
51634: ESEA Priority/Focus Schools 14	0	186,897	13,513	13,652	11,040	162,205	13.2
Total 51: Disadvantaged, Federal	9,340,916	9,555,371	665,988	2,029,684	5,389,042	2,136,645	77.6
52: School Improvement, Federa							
52473: T2-A Teacher Quality 12-13	0	0	0	22,558	0	(22,558)	100.0
52474: T2-A Teacher Quality 13-14	1,766,909	1,766,909	143,220	411,026	1,225,651	130,232	92.6
Total 52: School Improvement, Federa	1,766,909	1,766,909	143,220	433,585	1,225,651	107,674	93.9
55: Learning Assistance Prog,							
55500: Learning Assistance Program	7,453,990	7,943,661	438,936	1,161,353	3,298,479	3,483,830	56.1
Total 55: Learning Assistance Prog,	7,453,990	7,943,661	438,936	1,161,353	3,298,479	3,483,830	56.1
56: State Institutions, Ctrs &							
56510: Remann Hall	426,904	426,904	30,336	101,352	254,326	71,226	83.3
Total 56: State Institutions, Ctrs &	426,904	426,904	30,336	101,352	254,326	71,226	83.3
57: NegleCTEd & Delinquent							
57513: T1-D Neglect/Delinquent 12-13	0	0	0	417	0	(417)	100.0
57514: T1-D Neglect/Delinquent 13-14	49,011	49,011	6,818	20,530	58,745	(30,264)	161.7
Total 57: NegleCTEd & Delinquent	49,011	49,011	6,818	20,946	58,745	(30,680)	162.6

Run Date: January 03, 2014

Run Time: 10:11 am

Report ID: TS152.v3

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: November 30, 2013

<u>Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Current Month</u>	<u>Current Year Year to Date</u>	<u>Encumbrance</u>	<u>Unspent / Unencumbered</u>	<u>Percent Expended</u>
58: Special & Pilot Programs							
58010: WASL Retake	0	345	0	0	0	345	0.0
58020: Collection of Evidence	0	16,469	4,300	6,856	6,368	3,245	80.3
58040: WA Alt Assessment Systems	0	922	0	0	0	922	0.0
58060: HSPE Testing	0	23,044	0	0	0	23,044	0.0
58079: Certification Bonus	1,242,182	1,242,182	1,183	1,183	0	1,240,999	0.1
58214: Jobs for Washington's Graduate	0	14,954	2,500	2,500	2,235	10,219	31.7
58234: CenturyLink Teachers & Tech.	0	4,793	3,179	3,179	0	1,614	66.3
58244: Dual Credit Capacity Expansion	0	45,944	0	0	0	45,944	0.0
58563: College Readiness Init. 13-14	0	34,986	5,790	7,078	0	27,908	20.2
58624: Nav 101 College Ready 13-14	0	78,658	32,509	39,429	10,878	28,351	64.0
58654: Admin Intern Program 13-14	16,478	6,420	622	926	456	5,038	21.5
58674: WA 1st Robotics Competition	0	8,483	0	0	3,034	5,449	35.8
58684: WA FIRST - FIRST Lego League	0	2,244	150	1,556	0	688	69.3
58694: WA FIRST- FIRST Tech Challenge	0	10,472	801	5,579	1,466	3,427	67.3
Total 58: Special & Pilot Programs	1,258,660	1,489,916	51,034	68,286	24,437	1,397,193	6.2
59: Institutions - Adult Jails							
59100: Inst - Juveniles in Adult Jail	89,369	97,100	5,904	18,496	52,252	26,352	72.9
Total 59: Institutions - Adult Jails	89,369	97,100	5,904	18,496	52,252	26,352	72.9
61: Head Start, Federal							
61513: Head Start Regular 12-13	0	1,175,887	179,747	1,141,815	46,056	(11,984)	101.0
61514: Head Start Regular 13-14	4,356,192	4,356,192	203,757	209,116	2,858,914	1,288,162	70.4
61523: Head Start Training 12-13	0	20,606	624	31,382	(8)	(10,768)	152.3
61524: Head Start Training 13-14	47,552	47,552	3,069	3,069	0	44,483	6.5
Total 61: Head Start, Federal	4,403,744	5,600,237	387,198	1,385,382	2,904,962	1,309,893	76.6
64: Limited English Proficienc							
64503: Limited English 12-13	0	0	146	146	0	(146)	100.0
64504: Limited English 13-14	391,133	391,133	3,625	4,325	1,918	384,890	1.6
Total 64: Limited English Proficienc	391,133	391,133	3,771	4,471	1,918	384,743	1.6
65: Transitional Bilingual, St							
65000: Transitional Bilingual	3,257,442	3,257,442	278,132	904,816	2,288,876	63,751	98.0
Total 65: Transitional Bilingual, St	3,257,442	3,257,442	278,132	904,816	2,288,876	63,751	98.0
68: Indian Education, Federal							
68503: Indian Education 12-13	0	0	8	(330)	330	0	100.0
68504: Indian Education 13-14	135,064	112,642	11,917	36,791	98,796	(22,945)	120.4

Run Date: January 03, 2014

Run Time: 10:11 am

Report ID: TS152.v3

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: November 30, 2013

<u>Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Current Month</u>	<u>Current Year Year to Date</u>	<u>Encumbrance</u>	<u>Unspent / Unencumbered</u>	<u>Percent Expended</u>
Total 68: Indian Education, Federal	135,064	112,642	11,925	36,461	99,126	(22,945)	120.4
69: Other Compensatory Program							
69100: SPED Reimbursable	157,876	157,876	14,165	45,576	114,351	(2,051)	101.3
69200: District Conferences	0	11,011	1,462	2,278	2,803	5,930	46.1
Total 69: Other Compensatory Program	157,876	168,887	15,627	47,854	117,155	3,878	97.7
73: Summer School							
73000: Summer School - District	189,100	189,100	(6,151)	649	0	188,451	0.3
73010: Summer School Programs	0	1,050	0	0	0	1,050	0.0
Total 73: Summer School	189,100	190,150	(6,151)	649	0	189,501	0.3
74: Highly Capable, State							
74000: Highly Capable	264,603	273,969	27,202	76,417	191,723	5,829	97.9
Total 74: Highly Capable, State	264,603	273,969	27,202	76,417	191,723	5,829	97.9
79: Other Instructional Pgms							
79000: Other Instructional Programs	5,950,000	2,078,556	0	0	0	2,078,556	0.0
79010: Tuition Based Preschool	397,475	532,511	36,296	103,512	255,289	173,710	67.4
79040: Head Start Contributions	0	65	0	0	0	65	0.0
79104: Early Childhood Ed 13-14	769,450	819,070	85,159	210,824	564,215	44,031	94.6
79134: Edge Foundation Grant	0	0	0	0	26,958	(26,958)	100.0
79164: City Truancy Grant 13-14	48,000	48,000	7,130	15,921	3,715	28,363	40.9
79171: Youth Service America 10-11	0	499	0	0	0	499	0.0
79172: Youth Service America 11-12	0	48	0	0	0	48	0.0
79190: ECEAP Contributions	0	298	0	0	0	298	0.0
79203: JROTC - Army 12-13	0	0	0	3,331	0	(3,331)	100.0
79204: JROTC - Army 13-14	330,873	330,873	27,318	82,030	240,143	8,701	97.4
79263: JROTC - Navy 12-13	0	0	0	1,666	0	(1,666)	100.0
79264: JROTC - Navy 13-14	194,750	194,750	16,669	52,000	139,321	3,429	98.2
79270: JROTC - Navy Start Up	0	1,196	855	1,158	0	38	96.9
79280: Twilight School	45,000	0	0	0	0	0	100.0
79285: Tacoma Kids Rock	0	1,282	0	0	0	1,282	0.0
79294: JROTC - Navy Orientation 13-14	0	1,200	2,798	4,265	0	(3,065)	355.4
79310: SPED Community Preschool	0	122,657	416	3,333	316	119,008	3.0
79333: City of Tacoma Mini Grants 13	0	4,832	0	121	1,950	2,762	42.8
79334: City of Tacoma Mini Grants 14	0	4,050	0	0	59	3,991	1.5
79372: Raikes Foundation Grant 11-12	0	392	0	0	0	392	0.0
79373: Raikes Foundation Grant 12-13	0	18,006	0	0	0	18,006	0.0

Run Date: January 03, 2014

Run Time: 10:11 am

Report ID: TS152.v3

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: November 30, 2013

<u>Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Current Month</u>	<u>Current Year Year to Date</u>	<u>Encumbrance</u>	<u>Unspent / Unencumbered</u>	<u>Percent Expended</u>
79: Other Instructional Pgms							
79384: ECEAP USDA Meals/Snacks 13-14	0	15,000	0	2,978	0	12,022	19.9
79393: LHS Poverty Grant 12-13	0	9,043	0	9,000	0	43	99.5
79441: Washington STEM-Lincoln	0	6,212	0	0	0	6,212	0.0
79453: Family Literacy Project	0	11,500	0	0	0	11,500	0.0
79464: Muckelshoot Indian Tribe	0	7,500	0	0	0	7,500	0.0
79493: Tacoma Truancy Center 12-13	0	0	137	1,032	134	(1,166)	100.0
79494: Tacoma Truancy Center 13-14	37,488	37,488	5,338	14,490	29,113	(6,115)	116.3
79503: JROTC - Air Force 12-13	0	0	0	1,666	0	(1,666)	100.0
79504: JROTC - Air Force 13-14	182,087	182,087	15,687	46,402	132,206	3,479	98.1
79518: JROTC - Air Force Discretionry	0	162	0	0	0	162	0.0
79520: JROTC - Air Force Tuition	0	1,327	0	0	0	1,327	0.0
79533: JROTC - Marines 12-13	0	0	0	1,666	0	(1,666)	100.0
79534: JROTC - Marines 13-14	190,201	190,201	16,159	47,477	136,991	5,733	97.0
79543: 21st Century CL Ctr 12-13	0	0	99	99	0	(99)	100.0
79573: City of Tacoma Ladies 1st Prog	0	47,754	5,544	5,544	22,176	20,034	58.0
79580: Curriculum Fundraising	0	245,171	2,230	53,492	11,661	180,019	26.6
79590: Read 2 Me (formerly Werlin)	42,247	42,247	0	655	25,000	16,592	60.7
79604: Puyallup Tribe Charity	0	677	0	0	0	677	0.0
79612: Puyallup Tribe Donation 5	0	1,451	125	1,380	0	71	95.1
79613: Puyallup Tribe Donation 6	0	96,000	6,776	6,776	29,143	60,081	37.4
79623: McKinney-Vento Workforce Proj.	0	184,600	5,388	8,044	102,351	74,204	59.8
79634: WaKIDS Implementation	0	38,400	0	0	0	38,400	0.0
79644: GRADS Mini-Grants	0	1,917	1,718	1,718	963	(765)	139.9
79654: WaKIDS 13-14	0	0	1,440	42,143	289	(42,432)	100.0
79693: Lincoln Ctr Gates Grant	0	48,202	0	0	0	48,202	0.0
79710: ECEAP/Community Preschool	0	10,000	983	2,140	6,151	1,709	82.9
79733: Lincoln Ctr Extended Day Supp.	0	10,311	0	0	0	10,311	0.0
79743: UWT Dual Track ELL 12-13	0	0	0	0	2,166	(2,166)	100.0
79780: Hilltop Artists	172,184	172,184	43,046	43,046	129,138	0	100.0
79850: Arts Collaboration	32,868	32,868	242	242	438	32,188	2.1
79884: Nat'l Board Certification	0	4,341	0	1,294	0	3,047	29.8
Total 79: Other Instructional Pgms	8,392,623	5,554,928	281,553	769,445	1,859,886	2,925,597	47.3
89: Community Services							
89010: Facility Use	175,000	175,000	16,820	41,545	17,062	116,393	33.5

Run Date: January 03, 2014

Run Time: 10:11 am

Report ID: TS152.v3

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: November 30, 2013

<u>Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Current Month</u>	<u>Current Year Year to Date</u>	<u>Encumbrance</u>	<u>Unspent / Unencumbered</u>	<u>Percent Expended</u>
89: Community Services							
89020: Facility Use - Fields	7,600	7,600	140	1,095	304	6,201	18.4
89030: Facility Use - Swim Pools	15,000	15,000	1,075	4,539	195	10,266	31.6
89040: Facility Use - Stadiums	17,500	17,500	1,690	4,621	63	12,816	26.8
89050: Facility Use - Theaters	56,000	56,000	5,087	12,241	7,241	36,518	34.8
89060: Facility Use - Other	43,800	43,800	6,240	14,437	4,028	25,335	42.2
89150: Summer Nutrition Svcs	99,411	99,411	0	0	0	99,411	0.0
Total 89: Community Services	414,311	414,311	31,052	78,479	28,892	306,940	25.9
97: District-Wide Support							
97000: District-Wide Support	42,856,958	43,686,910	3,590,841	9,956,255	25,572,412	8,158,242	81.3
97090: DWS Tech General Admin	1,500,000	1,500,000	35,772	1,155,330	43,295	301,375	79.9
97093: DWS Tech Util/Net	121,077	121,077	15,188	201,506	192,864	(273,293)	325.7
97440: DWS FB Non-Instructional	270,448	441,009	22,369	68,608	245,999	126,402	71.3
97580: DWS Security	1,589,974	1,589,974	147,251	376,237	922,950	290,788	81.7
Total 97: District-Wide Support	46,338,457	47,338,970	3,811,421	11,757,936	26,977,521	8,603,514	81.8
98: Nutrition Svcs							
98000: Nutrition Services	12,379,221	12,379,221	1,197,756	3,803,694	7,634,143	941,384	92.4
98030: Nutrition Svcs - Summer	0	0	0	23	0	(23)	100.0
Total 98: Nutrition Svcs	12,379,221	12,379,221	1,197,756	3,803,717	7,634,143	941,361	92.4
99: Pupil Transportation							
99000: Pupil Transportation	11,414,477	11,418,698	1,204,678	2,176,976	8,904,331	337,391	97.0
99110: Transportation - Ex Curr	(236,250)	(236,250)	23,736	23,736	175,102	(435,088)	(84.2)
99120: Transportation - Field Trips	(483,700)	(491,626)	(28,249)	(138,767)	98,908	(451,767)	8.1
99440: Transportation - Fund Balance	100,000	100,000	0	0	0	100,000	0.0
Total 99: Pupil Transportation	10,794,527	10,790,822	1,200,165	2,061,945	9,178,341	(449,464)	104.2
District Total	343,610,753	343,610,753	27,758,437	83,997,916	214,718,517	44,894,320	86.9

ASSOCIATED STUDENT BODY FUND

The ASB (Associated Student Body) Fund is a special revenue fund established to support extracurricular student activities, and most of the district's schools have active ASB accounts. ASB funds are generated through fundraising efforts, student fees, and donations. ASB expenditures are non-curricular in nature, and support events that are of a cultural, athletic, recreational, or social nature. The ASB financial statements are next in this section.

Run Date: January 03, 2014
Run Time: 10:19 am
Report ID: TS161.v5

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
Associated Student Body Fund As Of: November 30, 2013



	Current Year <u>Adopted</u> <u>Budget</u>	Current Year Year to Date <u>Actual</u>	Under Budget <u>(Over)</u>	% Current Year_ <u>Budget</u>	% Prior Year_ <u>Budget</u>
Resources Available					
Committed and Assigned FB					
840: Nonspendable - Inventory & Prepaid Items	0	82,037	82,037	100.0	100.0
819: Restricted to Fund Purposes	1,621,283	1,880,723	259,440	116.0	107.6
820: Assigned to Encumbrances	0	50	50	100.0	100.0
Total Committed and Assigned FB	1,621,283	1,962,810	341,527	121.1	114.5
Total Beginning Fund Balance	1,621,283	1,962,810	341,527	121.1	114.5
Revenue					
1 - General Student Body	1,254,634	437,607	(817,027)	34.9	29.4
2 - Athletics	252,000	94,831	(157,169)	37.6	45.8
3 - Classes	410,032	56,480	(353,552)	13.8	15.4
4 - Clubs	2,538,765	156,077	(2,382,688)	6.1	7.6
6 - Private Money	114,000	3,769	(110,231)	3.3	0.7
Total Revenue	4,569,431	748,763	(3,820,668)	16.4	16.8
Total Resources Available	6,190,714	2,711,573	(3,479,141)	43.8	43.0
Uses of Resources					
Expenditures					
1 - General Student Body	1,352,257	304,877	1,047,380	22.5	18.1
2 - Athletics	253,670	165,472	88,198	65.2	59.6
3 - Classes	306,375	52,663	253,712	17.2	16.9
4 - Clubs	2,299,639	115,475	2,184,164	5.0	5.2
6 - Private Money	114,000	1,238	112,762	1.1	0.1
Total Expenditures	4,325,941	639,726	3,686,215	14.8	13.6
Total Uses of Resources	4,325,941	639,726	3,686,215	14.8	13.6
Ending Fund Balance	1,864,773	2,071,846	207,073	111.1	114.4

Run Date: January 03, 2014

Run Time: 10:22 am

Report ID: TS157.v5

TACOMA SCHOOL DISTRICT NO. 10
ASB Statement Of Revenue and Expenditure by BRC
Associated Student Body Fund November 30, 2013

<u>BRC</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Adopted Budget Expenditures</u>	<u>Fund Balance w/o Imprest Funds</u>	<u>Imprest Funds</u>	<u>Fund Balance</u>
011 Finance	1,442	212	37	0	1,617	0	1,617
101 Arlington	886	0	0	3,050	886	0	886
103 Birney	10,016	743	2,477	24,000	8,281	0	8,281
104 Blix	2,608	1	505	700	2,104	0	2,104
105 Boze	4,996	6,832	2,320	10,350	9,508	0	9,508
107 Browns Pt	11,209	3	315	42,485	10,898	0	10,898
109 Bryant	3,807	619	484	22,950	3,941	0	3,941
110 Crescent Hts	1,137	0	169	2,000	968	0	968
113 DeLong	14,738	1,791	2,603	18,555	13,925	0	13,925
115 Downing	5,412	2,317	3,733	21,130	3,996	0	3,996
117 Edison	10,467	33	526	3,500	9,975	0	9,975
119 Fawcett	3,017	13,706	9,430	32,000	7,293	0	7,293
121 Fern Hill	1,790	1	251	9,000	1,539	0	1,539
123 Franklin	3,601	1	0	900	3,602	0	3,602
125 Geiger	1,818	1	0	2,200	1,819	0	1,819
133 Jefferson	3,159	54	283	7,500	2,930	0	2,930
135 Larchmont	6,186	59	0	13,500	6,245	0	6,245
137 Lister	6,648	12	846	20,750	5,814	0	5,814
139 Lowell	3,544	891	42	2,200	4,393	0	4,393
143 Lyon	7,340	275	681	5,000	6,934	0	6,934
147 Manitou Pk	7,122	1,337	248	11,100	8,211	0	8,211
149 Mann	900	0	0	500	900	0	900
151 McCarver	2,464	100	0	4,130	2,564	0	2,564
157 NE Tacoma	3,822	1,455	0	28,560	5,277	0	5,277
163 Pt Defiance	19,475	10,749	14,865	23,150	15,359	0	15,359
165 Reed	5,916	2,167	350	7,750	7,733	0	7,733
169 Roosevelt	2,742	39	678	3,750	2,103	0	2,103
175 Sheridan	19,376	107	1,495	32,100	17,988	0	17,988
177 Sherman	4,847	1	0	13,600	4,849	0	4,849
179 Stanley	2,127	1	0	2,000	2,128	0	2,128
181 Skyline	8,936	9,554	10,083	20,161	8,407	0	8,407
185 Washington	5,046	8,131	2,818	20,200	10,358	0	10,358
187 Whitman	4,115	1	76	4,600	4,040	0	4,040
189 Whittier	5,380	4,087	1,034	19,950	8,433	0	8,433
200 Giaudrone	58,441	10,483	5,274	55,410	63,649	0	63,649
202 Baker	95,704	34,136	17,002	72,680	112,838	0	112,838
206 Gray	88,185	22,592	27,225	69,975	83,552	0	83,552

Run Date: January 03, 2014

Run Time: 10:22 am

Report ID: TS157.v5

TACOMA SCHOOL DISTRICT NO. 10
ASB Statement Of Revenue and Expenditure by BRC
Associated Student Body Fund November 30, 2013

		Beginning	Revenues	Expenditures	Adopted Budget Expenditures	Fund Balance w/o Imprest Funds	Imprest Funds	Fund Balance
<u>BRC</u>		<u>Balance</u>						
208	Hunt	16,240	5	0	0	16,245	0	16,245
210	Jason Lee	25,600	13,461	6,248	44,600	32,813	0	32,813
212	Mason	19,150	23,179	9,239	78,250	33,090	0	33,090
216	Meeker	98,333	32,087	18,382	199,768	112,038	0	112,038
218	Stewart	50,890	13,537	16,777	40,500	47,650	0	47,650
220	Truman	52,340	37,366	16,230	70,525	73,476	0	73,476
221	First Creek	15,090	21,038	6,549	36,700	29,579	0	29,579
224	Foss	81,535	51,608	49,455	122,275	83,688	0	83,688
226	Lincoln	127,774	77,622	76,500	360,130	128,895	0	128,895
228	Mt Tahoma	265,369	73,245	64,445	426,068	274,168	0	274,168
230	Stadium	310,359	91,148	113,439	1,353,117	288,067	0	288,067
232	Wilson	309,412	94,686	76,942	742,490	327,156	0	327,156
234	Oakland	1,093	45	0	850	1,138	0	1,138
237	Tacoma School For The Arts	29,076	7,177	4,583	51,252	31,670	0	31,670
239	Science & Math Institute	13,355	1,578	2,507	29,030	12,425	0	12,425
607	Career & Technical Education	28,138	8	0	0	28,146	0	28,146
617	District Athletics/Activities	56,490	78,477	72,240	113,000	62,727	0	62,727
734	Young Ambassadors	24,151	7	340	26,000	23,818	0	23,818
<u>District Total</u>		<u>1,962,810</u>	<u>748,763</u>	<u>639,726</u>	<u>4,325,941</u>	<u>2,071,846</u>	<u>0</u>	<u>2,071,846</u>

CAPITAL PROJECTS FUND

The capital projects fund is used to account for the construction or purchase of major capital facilities, district-wide technology implementations, site acquisitions, major remodels or building renovations and capital equipment purchases. Revenue sources for this fund include: Bond proceeds, special levies, state matching funds, mitigation fees, interest earnings and property sales.

On February 6, 2001, voters approved a \$450 million bond issue. On February 9, 2010, voters approved a \$140 million capital project levy. And on February 12, 2013, the voters of Pierce County overwhelmingly approved a capital construction bond measure in the amount of \$500,000,000. This measure authorized the District to replace or renovate 14 deteriorating schools across Tacoma, improve learning environments, implement health, safety, security and technology upgrades, earthquake safety, roof repairs, alarm/sprinkler systems, energy-efficient heating/lighting, electrical/plumbing, and improved playgrounds, playfields and athletic facilities by issuing \$500,000,000 of general obligation bonds maturing within a maximum term of 25 years and to levy annual excess property taxes to repay the bonds. As part of this new bond measure, Washington Elementary School and Hunt Middle School were moved from the 2010 capital project levy and refinanced into the 2013 Capital Bond Measure. Capital improvements to facilities of the District are as follows:

Modernize and replace existing school facilities:

Washington Elementary School (project is currently underway)
McCarver Elementary School
Wilson High School
Stewart Middle School

Replace existing school facilities

Wainwright Elementary School
Arlington Elementary School
Brown's Point Elementary School
Mary Lyon Elementary School
Birney Elementary School
Grant Elementary School
Boze Elementary School
Downing Elementary School
Hunt Middle School

Construct additional new facilities:

Science and Math Institute

Small Capital Projects - District-wide Safety and Health Upgrades:

- Life Safety Improvements – School Intercom systems; Fire Alarm and Sprinkler system upgrades to meet current standards
- Earthquake safety, seismic improvement; replacement of aged, deteriorating roofs
- Clean Air, Safe Water - HVAC, Plumbing, Energy efficient heating and windows
- Playgrounds, playfields and athletic facilities improvements to meet current safety standards

The funding as described above resulted in a number of noteworthy capital projects.

The current projects are as follows:

- The modernization and additions to the Washington Elementary School are well underway with the planned opening for the start of the 2014-15 school year. The addition on the northwest corner of the site will house a new cafeteria where students will also participate in gym class. The addition along the northeast area of the site will house a new library and instructional activities wing.
- The construction of the New Geiger Montessori project is effectively complete, students occupied the new facility for the start of the 2012-13 school year. A portion of the site work and building commissioning will continue through the coming year, but the site and building are substantially complete.
- Phase 2 of the Baker Middle School Project was completed and ready for students for the 2012-13 school year; this final phase of work included the synthetic football field and track, along with the natural turf baseball field. Work will continue into the coming year, with building commissioning and the installation of the playground toys at the community park in partnership with Metro Parks.
- The Old Gray Gym remodel and Edison playfield expansion project is substantially complete with minor work still required for irrigation controls and exterior lighting. The new ball field has been completed and will be ready in the spring.
- Architect selection is complete for four of the 2013 Bond major projects. The new Science and Math Institute (SAMI), the modernization of McCarver Elementary School, Phase 2 of Wilson High School, and the Modernization of Stewart Middle School. Planning & Design phases are underway.

Run Date: January 03, 2014
Run Time: 10:24 am
Report ID: TS159.v6

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
Capital Projects Fund As Of: November 30, 2013



Resources Available

Restricted Fund Balance

861: Restricted from Bond Proceeds

Total Restricted Fund Balance

Committed and Assigned FB

862: Restricted from Levy Proceeds

820: Assigned to Encumbrances

889: Assigned to Fund Purposes

Total Committed and Assigned FB

Total Beginning Fund Balance

Revenue

1 - Local Taxes

2 - Local Non-Tax

4 - State - Special Purpose

9 - Other Financing Sources

Total Revenue

Total Resources Available

Uses of Resources

Expenditures

12 - Site Improvements

21 - New Buildings

22 - Remodeled Buildings

31 - Initial Equipment

51 - Sale of Real Estate

Total Expenditures

535 Other Financing Uses

Total Uses of Resources

Ending Fund Balance

861: Restricted from Bond Proceeds

	Current Year <u>Adopted</u> <u>Budget</u>	Current Year Year to Date <u>Actual</u>	Under Budget <u>(Over)</u>	% Current Year <u>Budget</u>	% Prior Year <u>Budget</u>
861: Restricted from Bond Proceeds	94,934,974	61,219,306	(33,715,668)	64.5	100.0
Total Restricted Fund Balance	94,934,974	61,219,306	(33,715,668)	64.5	100.0
Committed and Assigned FB					
862: Restricted from Levy Proceeds	5,780,146	28,922,144	23,141,998	500.4	0.0
820: Assigned to Encumbrances	0	21,752,702	21,752,702	100.0	100.0
889: Assigned to Fund Purposes	12,378,931	0	(12,378,931)	0.0	100.0
Total Committed and Assigned FB	18,159,077	50,674,846	32,515,769	279.1	117.6
Total Beginning Fund Balance	113,094,051	111,894,152	(1,199,899)	98.9	365.8
Revenue					
1 - Local Taxes	17,864,500	9,208,285	(8,656,215)	51.5	41.2
2 - Local Non-Tax	154,326	18,367	(135,959)	11.9	33.5
4 - State - Special Purpose	3,700,000	0	(3,700,000)	0.0	4.6
9 - Other Financing Sources	500,000	0	(500,000)	0.0	100.0
Total Revenue	22,218,826	9,226,652	(12,992,174)	41.5	34.9
Total Resources Available	135,312,877	121,120,804	(14,192,073)	89.5	73.9
Uses of Resources					
Expenditures					
12 - Site Improvements	2,610,000	560,929	2,049,071	21.5	223.1
21 - New Buildings	550,000	16,034	533,966	2.9	18.0
22 - Remodeled Buildings	41,263,688	3,257,372	38,006,316	7.9	13.5
31 - Initial Equipment	15,076,312	1,495,453	13,580,859	9.9	15.2
51 - Sale of Real Estate	0	4,251	(4,251)	100.0	100.0
Total Expenditures	59,500,000	5,334,039	54,165,961	9.0	16.6
535 Other Financing Uses	1,500,000	0	1,500,000	0.0	0.0
Total Uses of Resources	61,000,000	5,334,039	55,665,961	8.7	15.7
Ending Fund Balance	74,312,877	115,786,765	41,473,888	155.8	5,360.1
861: Restricted from Bond Proceeds	94,934,974	61,219,306	(33,715,668)	64.5	100.0

Run Date: January 03, 2014
 Run Time: 10:24 am
 Report ID: TS159.v6

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
Capital Projects Fund As Of: November 30, 2013



	Current Year <u>Adopted</u> <u>Budget</u>	Current Year Year to Date <u>Actual</u>	Under Budget <u>(Over)</u>	% Current Year <u>Budget</u>	% Prior Year <u>Budget</u>
Total Restricted Fund Balance	94,934,974	61,219,306	(33,715,668)	64.5	100.0
862: Restricted from Levy Proceeds	5,780,146	28,922,144	23,141,998	500.4	0.0
820: Assigned to Encumbrances	0	21,752,702	21,752,702	100.0	100.0
889: Assigned to Fund Purposes	12,378,931	0	(12,378,931)	0.0	100.0
889: Assigned to Fund Purposes	0	3,892,613	3,892,613	100.0	100.0
Total Committed and Assigned FB	18,159,077	54,567,459	36,408,382	300.5	2,674.4
Total Ending Fund Balance	113,094,051	115,786,765	2,692,714	102.4	5,360.1

Run Date: January 03, 2014
Run Time: 10:26 am
Report ID: TS156.v4

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account
Capital Projects Fund November 30, 2013



<u>State Account</u>	Prior Year <u>Adopted</u> <u>Budget</u>	Prior Year Year to Date <u>Actual</u>	Over Budget (Under)	% Received	Current Year <u>Adopted</u> <u>Budget</u>	Current Year Year to Date <u>Actual</u>	Over Budget (Under)	% Received
<u>District Account</u>								
1 - Local Taxes								
11000: Local Property Tax	19,571,350	8,059,898	(11,511,452)	41.2	17,864,500	9,208,285	(8,656,215)	51.5
1 - Local Taxes	19,571,350	8,059,898	(11,511,452)	41.2	17,864,500	9,208,285	(8,656,215)	51.5
2 - Local Non-Tax								
23000: Investment Earnings	12,200	5,048	(7,152)	41.4	149,326	18,367	(130,959)	12.3
29050: Mitigation Fees	5,000	708	(4,292)	14.2	5,000	0	(5,000)	0.0
2 - Local Non-Tax	17,200	5,755	(11,445)	33.5	154,326	18,367	(135,959)	11.9
4 - State - Special Purpose								
41300: State Matching - Paid Direct to District	4,158,000	189,962	(3,968,038)	4.6	3,700,000	0	(3,700,000)	0.0
4 - State - Special Purpose	4,158,000	189,962	(3,968,038)	4.6	3,700,000	0	(3,700,000)	0.0
8 - Revenue from other Agencies								
81000: Governmental Entities	0	37,708	37,708	100.0	0	0	0	100.0
8 - Revenue from other Agencies	0	37,708	37,708	100.0	0	0	0	100.0
9 - Other Financing Sources								
91000: Sale of Bonds	0	0	0	100.0	0	0	0	100.0
91100: Premium on Sale of Bonds	0	0	0	100.0	0	0	0	100.0
92000: Sale of Real Property	0	0	0	100.0	500,000	0	(500,000)	0.0
9 - Other Financing Sources	0	0	0	100.0	500,000	0	(500,000)	0.0
<u>District Total</u>	23,746,550	8,293,323	(15,453,227)	34.9	22,218,826	9,226,652	(12,992,174)	41.5

TRANSPORTATION VEHICLE FUND

The transportation vehicle fund is used to account for expenditures related to the purchase, major repair, rebuilding, and related debt service costs incurred for district owned/operated pupil transportation equipment.

Currently, the district maintains a fleet of 67 yellow buses operating approximately 50 Special Education routes. In 2000, the district began a long-term bus replacement plan that is to be self-supporting through the use of state bus depreciation payments. In 2013-14, the district will receive \$550,255 in depreciation from the state for district buses. The district is planning to replace five buses each year for the next three years. This plan includes upgrades which address emerging safety requirements for the transportation of students.

The transportation vehicle fund financial statements are next in this section.

Run Date: January 03, 2014

Run Time: 10:28 am

Report ID: TS162.v4

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
Transportation Vehicle Fund As Of: November 30, 2013

	Current Year <u>Adopted</u> <u>Budget</u>	Current Year Year to Date <u>Actual</u>	Under Budget <u>(Over)</u>	% Current Year <u>Budget</u>	% Prior Year <u>Budget</u>
Resources Available					
Committed and Assigned FB					
889: Assigned to Fund Purposes	3,333,000	3,341,326	8,326	100.2	100.0
Total Committed and Assigned FB	3,333,000	3,341,326	8,326	100.2	100.0
Total Beginning Fund Balance	3,333,000	3,341,326	8,326	100.2	100.0
Revenue					
2 - Local Non-Tax	5,000	922	(4,078)	18.4	27.6
4 - State - Special Purpose	525,000	0	(525,000)	0.0	0.0
9 - Other Financing Sources	10,000	0	(10,000)	0.0	0.0
Total Revenue	540,000	922	(539,078)	0.2	0.3
Total Resources Available	3,873,000	3,342,248	(530,752)	86.3	86.4
Uses of Resources					
Expenditures					
910: Barcoded Equipment	1,100,000	0	1,100,000	0.0	0.0
Total Expenditures	1,100,000	0	1,100,000	0.0	0.0
Total Uses of Resources	1,100,000	0	1,100,000	0.0	0.0
Ending Fund Balance	2,773,000	3,342,248	569,248	120.5	121.9

Run Date: January 03, 2014
Run Time: 10:30 am
Report ID: TS156.v4

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account
Transportation Vehicle Fund November 30, 2013



<u>State Account</u>	Prior Year <u>Adopted</u> <u>Budget</u>	Prior Year Year to Date <u>Actual</u>	Over Budget (Under)	% <u>Received</u>	Current Year <u>Adopted</u> <u>Budget</u>	Current Year Year to Date <u>Actual</u>	Over Budget (Under)	% <u>Received</u>
<u>District Account</u>								
2 - Local Non-Tax								
23000: Investment Earnings	5,000	1,382	(3,618)	27.6	5,000	922	(4,078)	18.4
2 - Local Non-Tax	5,000	1,382	(3,618)	27.6	5,000	922	(4,078)	18.4
4 - State - Special Purpose								
44990: Transportation - Depreciation	500,000	0	(500,000)	0.0	525,000	0	(525,000)	0.0
4 - State - Special Purpose	500,000	0	(500,000)	0.0	525,000	0	(525,000)	0.0
9 - Other Financing Sources								
93000: Sale of Equipment	10,000	0	(10,000)	0.0	10,000	0	(10,000)	0.0
9 - Other Financing Sources	10,000	0	(10,000)	0.0	10,000	0	(10,000)	0.0
<u>District Total</u>	515,000	1,382	(513,618)	0.3	540,000	922	(539,078)	0.2

VII. Debt Service
Fund

DEBT SERVICE FUND

The debt service fund is used to account for the current year's principal and interest payments on the District's outstanding bonds. Property taxes are the primary revenue source used to make the semi-annual payments on the voted debt, or Unlimited Tax General Obligation (UTGO) bonds. Investment earnings and prior years' bond premium account for the remaining funds needed to make the payments on the UTGO bonds.

On Wednesday, October 17, 2012 the district completed the sale of bonds issued to refund \$83,390,000 of the District's outstanding Series 2003, Series 2005A and Series 2005B bond issues. The new issue of refunding bonds was sold at an overall interest rate of 1.867%. The average interest rate of the bonds refunded was 4.91%. This improvement in interest rate resulted in an aggregate reduction in annual debt service of \$10,781,197.48 over the years 2012 – 2024. This debt service savings will be passed along to District taxpayers as reductions in annual tax collection for debt service.

The financial statements for this fund are next in this section.

Run Date: January 03, 2014

Run Time: 10:31 am

Report ID: TS160.v4

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
Debt Service Fund As Of: November 30, 2013

	Current Year <u>Adopted</u> <u>Budget</u>	Current Year Year to Date <u>Actual</u>	Under Budget (Over)	% Current Year <u>Budget</u>	% Prior Year <u>Budget</u>
Resources Available					
Committed and Assigned FB					
830: Restricted for Debt Service	7,500,000	7,241,697	(258,303)	96.6	95.8
Total Committed and Assigned FB	7,500,000	7,241,697	(258,303)	96.6	95.8
Total Beginning Fund Balance	7,500,000	7,241,697	(258,303)	96.6	95.8
Revenue					
1 - Local Taxes	30,609,000	13,651,414	(16,957,586)	44.6	45.1
2 - Local Non-Tax	15,000	2,916	(12,084)	19.4	24.5
Total Revenue	30,624,000	13,654,329	(16,969,671)	44.6	355.5
Total Resources Available	38,124,000	20,896,027	(17,227,973)	54.8	304.0
Uses of Resources					
Expenditures					
728: Principal Payments	19,595,000	0	19,595,000	0.0	23.3
730: Interest Payments	11,813,526	0	11,813,526	0.0	15.1
790: Contractual Services - Other	400,000	0	400,000	0.0	0.0
Total Expenditures	31,808,526	0	31,808,526	0.0	21.2
Total Uses of Resources	31,808,526	0	31,808,526	0.0	300.4
Ending Fund Balance	6,315,474	20,896,027	14,580,553	330.9	324.1

Run Date: January 03, 2014
Run Time: 10:34 am
Report ID: TS156.v4

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account
DFG/LTDG Fund November 30, 2013



<u>State Account</u>	<u>Prior Year Adopted Budget</u>	<u>Prior Year Year to Date Actual</u>	<u>Over Budget (Under)</u>	<u>% Received</u>	<u>Current Year Adopted Budget</u>	<u>Current Year Year to Date Actual</u>	<u>Over Budget (Under)</u>	<u>% Received</u>
<u>District Account</u>								
1 - Local Taxes								
11000: Local Property Tax	29,713,200	13,408,106	(16,305,094)	45.1	30,609,000	13,651,414	(16,957,586)	44.6
1 - Local Taxes	29,713,200	13,408,106	(16,305,094)	45.1	30,609,000	13,651,414	(16,957,586)	44.6
2 - Local Non-Tax								
23000: Investment Earnings	16,500	4,034	(12,466)	24.5	15,000	2,916	(12,084)	19.4
2 - Local Non-Tax	16,500	4,034	(12,466)	24.5	15,000	2,916	(12,084)	19.4
9 - Other Financing Sources								
91100: Premium on Sale of Bonds	0	0	0	100.0	0	0	0	100.0
96000: Sale of Refunding Bonds	0	92,281,142	92,281,142	100.0	0	0	0	100.0
9 - Other Financing Sources	0	92,281,142	92,281,142	100.0	0	0	0	100.0
<u>District Total</u>	29,729,700	105,693,282	75,963,582	355.5	30,624,000	13,654,329	(16,969,671)	44.6

APPENDIX A

Year To Date Budget vs. Year To Date Actual

Table 1 & 2 displays the year to date budget versus year to date actual for both revenues and expenditures. The budget spread is calculated using a weighted average based upon the last three years (Fiscal Years 09/10, 10/11 & 11/12) of actual data. The weighted average is applied to the current year budget to derive at the year to date budget amount as displayed in Tables 1 & 2. Due to the unpredictable nature of revenues and expenditures, the year to date budget may not truly reflect the operations of the district from year to year.

Table 1 Year To Date Revenues

Revenue Sources	Year To Date Budget	Percent of Total	Year To Date Actual	Percent of Total	Variance over/(under)
Local Taxes	\$ 35,142,617	39.59%	\$ 36,741,046	40.12%	\$ 1,598,429
Local Non-Tax	1,717,192	1.93%	2,095,886	2.29%	378,694
State, General Purpose	36,002,197	40.56%	37,612,311	41.07%	1,610,114
State, Special Purpose	10,024,936	11.29%	8,277,647	9.04%	(1,747,289)
Federal, General Purpose	56,472	0.06%	44,655	0.05%	(11,817)
Federal, Special Purpose	5,815,876	6.55%	6,781,876	7.41%	966,000
Revenue - Other District	-	0.00%	5,000	0.01%	5,000
Revenue - Other Agencies	-	0.00%	13,346	0.01%	13,346
Revenue - Other Financing	-	0.00%	3,101	0.00%	3,101
Total Revenue	\$ 88,759,290	100.00%	\$ 91,574,869	100.00%	\$ 2,815,579

Table 2 Year To Date Expenditures

Expenditure Objects	Year To Date Budget	Percent of Total	Year To Date Actual	Percent of Total	Variance (over)/under
Certificated Salaries	\$ 39,348,734	45.75%	\$ 37,310,253	44.42%	\$ 2,038,481
Classified Salaries	13,634,198	15.85%	13,888,520	16.53%	(254,322)
Employee Benefits	20,947,322	24.35%	21,288,280	25.34%	(340,958)
Supplies and Materials	4,870,547	5.66%	5,374,705	6.40%	(504,158)
Contractual Services	6,897,750	8.02%	5,735,322	6.83%	1,162,428
Local Mileage & Travel	116,120	0.14%	157,021	0.19%	(40,901)
Capital Outlay	200,136	0.23%	243,815	0.29%	(43,679)
Total Expenditures	\$ 86,014,807	100.00%	\$ 83,997,916	100.00%	\$ 2,016,891

* Actual data through November 2013

APPENDIX B

Financial Statement 2013-14				
	(1) Budget	(2) Projection Method 1	(3) Projection Method 2	(4) Variance (1) vs. (3)
Beginning Fund Balance	\$ 34,213,885	\$ 33,608,934	\$ 33,608,934	\$ (604,951)
Revenue	331,263,739	321,546,563	331,463,315	199,576
Other Financing Sources	1,500,000	624,002	1,507,483	7,483
Total Resources Available	366,977,624	355,779,499	366,579,732	(397,892)
Expenditures	343,610,753	329,187,449	335,762,023	7,848,730
Other Financing Uses	-	-	-	-
Total Use of Resources	343,610,753	329,187,449	335,762,023	7,848,730
Ending Fund Balance	<u>\$ 23,366,871</u>	<u>\$ 26,592,050</u>	<u>\$ 30,817,709</u>	<u>\$ 7,450,838</u>
Detail of Ending Fund Balance				
Nonspendable - Inventory & Prepaid Items	\$ 3,650,093	\$ 3,650,093	\$ 2,453,324	\$ (1,196,769)
Committed to Debt & Fiscal Management	10,059,688	9,636,346	11,058,267	998,579
Committed to Encumbrances	197,087	197,087	395,277	198,190
Committed to Contingencies	1,000,000	1,000,000	1,000,000	-
Restricted for Carryover	-	250,000	494,990	494,990
Restricted for Debt Service	73,043	109,565	73,043	-
Assigned to Carryover	400,000	2,640,788	1,674,635	1,274,635
Assigned to Curriculum & Instruction	919,098	2,875,324	2,343,455	1,424,357
Assigned to Future Operations	7,067,862	6,232,847	11,324,717	4,256,855
Unassigned Fund Balance	-	-	-	-
Total Fund Balance	\$ 23,366,871	\$ 26,592,050	\$ 30,817,709	\$ 7,450,838
Method 2 projections are used for all tables and graphs in this report.				

APPENDIX C

Tacoma Public Schools
Curriculum and Instruction - Schedule of Expenditures

BRC	Description	Actual Expenditures to Date										Total Expenditures
		2003-2004	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-12	2012-13	
700	Curriculum Direction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
708	Technology Training	246,464	135,812	41,785	(551)	-	-	-	-	-	-	1,426,810
709	Elem Curriculum Support	-	69,579	(835)	-	-	-	-	-	-	-	1,781,251
710	General	219,089	182,616	(24,468)	6,223	-	-	-	-	-	-	7,142,305
711	Mathematics K-12	146,641	82,011	18,232	1,932,657	893,920	467,135	353,203	2,135,313	500,948	1,243,062	15,061,800
712	Social Studies K-12	11,076	8,260	13,296	11,902	253,586	44,626	1,138,574	72,305	12,552	132,762	3,532,812
713	Fine Arts	3,512	10,380	3,477	30,520	49,393	90,252	193,212	61,971	56,300	63,464	1,977,534
714	Second Language	32,015	54,634	216,465	116,816	43,207	67,548	37,926	38,685	57,943	15,044	1,539,244
715	Library Services	270,658	148,259	94,281	408	-	-	-	-	-	1,663,415	3,344,607
716	Textbook Depository	-	-	-	-	-	-	-	-	-	-	-
717	Curriculum Development	-	-	-	-	-	-	-	-	-	-	13,817
718	Literacy K-12	478,423	686,712	448,220	146,750	3,619,053	153,865	245,522	528,743	395,364	1,017,815	12,469,487
719	Assessment	59,974	27,873	106,700	115,527	140,559	142,249	127,624	147,756	108,858	149,753	1,778,825
720	Science K-12	932,517	753,823	162,495	264,618	239,350	151,093	190,655	179,173	187,135	275,670	7,401,209
722	Guidance	-	-	-	-	-	-	-	-	-	-	30,018
723	Professional Library	1,416	11,076	7,423	5,289	-	-	-	-	-	-	50,406
743	Health	-	197,696	14,821	9,666	6,098	7,427	8,088	9,125	16,376	62,946	348,360
743	Physical Education	17,082	-	-	-	-	-	-	-	-	-	195,992
743	Kindergarten	-	-	-	-	-	-	-	-	-	-	12,049
743	Middle School Advisory	-	-	-	-	-	-	-	-	-	-	831
	Credit for Receipts	-	-	-	-	-	-	-	-	-	-	-
	Trnsfr to Highly Capable	-	-	-	-	-	-	-	-	-	-	120,000
	Management Adjustment	-	-	-	-	-	-	-	-	-	-	(3,405,070)
	Adoptions	2,418,867	2,368,731	1,101,892	2,639,825	5,245,166	1,124,195	2,294,804	3,173,072	1,335,474	4,623,933	54,822,287
710	Debt Service	-	-	-	-	-	-	-	-	-	-	5,591,620
716	Textbook Depository	241,433	66,945	47,118	53,472	62,299	(25,564)	(8,472)	(748)	15,785	(33,758)	3,375,741
717	Promotion Policy	1,643	-	-	-	-	-	-	-	-	-	1,983,884
	Other	243,076	66,945	47,118	53,472	62,299	(25,564)	(8,472)	(748)	15,785	(33,758)	10,951,245
	Total	\$2,661,943	\$2,435,676	\$1,149,010	\$2,693,297	\$5,307,465	\$1,098,631	\$2,286,332	\$3,172,324	\$1,351,259	\$4,590,175	\$65,773,532
	Optional Training Days	3	4	4	4	4	4	4	4	4	4	

Optional Days	893,115	1,326,554	1,220,427	1,330,450	1,297,465	1,682,603	1,736,663	1,241,947	1,241,947	936,170
---------------	---------	-----------	-----------	-----------	-----------	-----------	-----------	-----------	-----------	---------

Total	\$3,555,058	\$3,762,230	\$2,369,437	\$4,023,747	\$6,604,930	\$6,604,930	\$4,022,995	\$4,528,283	\$4,528,283	\$5,526,345
-------	-------------	-------------	-------------	-------------	-------------	-------------	-------------	-------------	-------------	-------------

**GRANT ACTIVITY FOR 2013-2014
AS OF NOVEMBER 2013**

PROGRAM NAME	PROGRAM NUMBER	CURRENT GRANT AMOUNT	LOCAL SUPPORT	FUNDS AVAILABLE	INDIRECT COST	DIRECT COSTS	LOCAL SUPPORT COSTS	TOTAL DIRECT INDIRECT & LOCAL SUPPORT COSTS	VARIANCE FAVORABLE (UNFAVORABLE)
ARRA - School Improvement 12-13	12503	144,775		144,775	1,021	27,392		28,413	116,362
BECCA	01030	138,420		138,420		28,867		28,867	109,553
Flow Through 13-14	24504	6,080,145		6,080,145	252,902	5,827,243		6,080,145	
Supp Serv Presch Handicap Children	24514	218,930		218,930	9,106	209,824		218,930	
Safety Net	24564	909,660		909,660	37,837	871,823		909,660	
Safety Net - State	21560	500,000		500,000		500,000		500,000	
Spec Ed Transition Activities	24615	586		586					586
Spec Ed Impact Aid	29000	21,729		21,729		21,729		21,729	
Carl Perkins Program Improvement	38504	249,746		249,746	10,388	239,358		249,746	
CTE Skills Center Trade & Industries	45640	5,837		5,837		5,837		5,837	
Title I Carry over	51503	1,174,727		1,174,727	48,863	1,125,864		1,174,727	
Title I 13-14	51504	9,049,427		9,049,427	319,948	7,372,066		7,692,014	1,357,413
Title X, Part C Education for Homeless	51534	38,250		38,250	755	20,277		21,032	17,218
Title I-Part D-N & D Remann Hall	51604	110,446		110,446	3,957	91,199		95,156	15,290
ESEA Emerging School-Arlington	51634	2,500		2,500	103	2,397		2,500	
ESEA Focus School-Boze	51634	20,000		20,000	831	19,169		20,000	
ESEA Emerging School-Lister	51634	2,500		2,500	103	2,397		2,500	
ESEA Focus School-Mann	51634	20,000		20,000	831	19,169		20,000	
ESEA Priority School-Roosevelt	51634	30,000		30,000	1,247	28,753		30,000	
ESEA Priority School-Giaudrone	51634	30,000		30,000	1,247	28,753		30,000	
ESEA Priority School-Jason Lee	51634	30,000		30,000	1,247	28,753		30,000	
ESEA Priority School-Stewart	51634	30,000		30,000	1,247	28,753		30,000	
ESEA Priority School-1st Creek	51634	30,000		30,000	1,247	28,753		30,000	
Title II Pt. A -CSR/Prof Develop	52474	1,843,822		1,843,822	76,693	1,767,129		1,843,822	
LAP - carryover	55500	480,354		480,354	17,273	463,081		480,354	
LAP	55500	7,777,493		7,777,493	274,978	6,335,892		6,610,870	1,166,623
Remann Hall	56510	446,968		446,968	20,913	444,952		465,865	(18,897)
Remann Hall	56510								
Title I Part D Neglected & Delin.	57514	95,796		95,796	3,984	91,812		95,796	
WASL Retakes	58010		345	345					345
Collection of Evidence	58020		16,469	16,469			16,469	16,469	
WAAS-DAW	58040		922	922					922
HSPE Testing	58060		23,044	23,044					23,044
Certification Bonus	58079	1,242,182		1,242,182		1,242,182		1,242,182	
Jobs for Washington's Graduate 13-14	58214	16,000		16,000	1,046	14,954		16,000	
CenturyLink Teachers & Technology	58234	5,000		5,000	207	4,793		5,000	
Dual Credit Capacity Expansion	58244	49,160		49,160	3,216	45,944		49,160	
College Readiness Initiative-AVID 13-14	58563	34,986		34,986		34,986		34,986	
Nav 101 College Readiness Init.13-14	58624	78,658		78,658		78,658		78,658	
Ed. Leadership Intern	58654	6,420		6,420		6,420		6,420	

**GRANT ACTIVITY FOR 2013-2014
AS OF NOVEMBER 2013**

PROGRAM NAME	PROGRAM NUMBER	CURRENT GRANT AMOUNT	LOCAL SUPPORT	FUNDS AVAILABLE	INDIRECT COST	DIRECT COSTS	LOCAL SUPPORT COSTS	TOTAL DIRECT INDIRECT & LOCAL SUPPORT COSTS	VARIANCE FAVORABLE (UNFAVORABLE)
Wa FIRST-1st Robotics Competition-Wilson	58674	3,000		3,000	125	2,875		3,000	
Wa FIRST-1st Robotics Competition-SOTA	58674	3,000		3,000	196	2,804		3,000	
Wa FIRST-1st Robotics Competition-SAMI	58674	3,000		3,000	196	2,804		3,000	
Wa FIRST-1st Lego League-Giaudrone	58684	800		800	52	748		800	
Wa FIRST-1st Lego League-Meeker	58684	800		800	52	748		800	
Wa FIRST-1st Lego League-1st Creek	58684	800		800	52	748		800	
Wa FIRST-1st Tech Challenge-Stewart	58694	1,600		1,600	104	1,496		1,600	
Wa FIRST-1st Tech Challenge-Foss	58694	1,600		1,600	104	1,496		1,600	
Wa FIRST-1st Tech Challenge-Mt. Tahoma	58694	1,600		1,600	104	1,496		1,600	
Wa FIRST-1st Tech Challenge-Stadium	58694	1,600		1,600	104	1,496		1,600	
Wa FIRST-1st Tech Challenge-Wilson	58694	1,600		1,600	104	1,496		1,600	
Wa FIRST-1st Tech Challenge-SOTA	58694	1,600		1,600	104	1,496		1,600	
Wa FIRST-1st Tech Challenge-SAMI	58694	1,600		1,600	104	1,496		1,600	
Juveniles in Adult Jails	59100	92,239		92,239	4,141	88,098		92,239	
Head Start Regular 12-13	61513	1,293,344		1,293,344	117,577	1,175,767		1,293,344	
Head Start Regular 13-14	61514	4,793,329		4,793,329	357,233	3,572,329		3,929,562	863,767
Head Start Training 12-13	61523	22,255		22,255					22,255
Head Start Training 13-14	61524	54,230		54,230	4,017	50,213		54,230	
Title III Limited Eng. Prof 13-14	64504	388,382		388,382	7,615	380,767		388,382	
Transitional Bilingual	65000	2,445,463		2,445,463		2,445,463		2,445,463	
Transitional Bilingual	65000		1,064,226	1,064,226			1,064,226	1,064,226	
Indian Education 13-14	68504	117,531		117,531	4,889	112,642		117,531	
Spec Ed Reimbursable	69100	163,825		163,825		163,825		163,825	
District Conferences	69200		9,125	9,125			9,125	9,125	
Summer School-Tuition	73000	51,635		51,635		51,635		51,635	
Summer School-State	73000		119,100	119,100			119,100	119,100	
Summer School Program	73010								
Highly Capable	74000	265,402		265,402		265,402		265,402	
Highly Capable	74000		9,366	9,366			2,408	2,408	6,958
Montessori - Tuition Preschool	79010		397,475	397,475			397,475	397,475	
ECEAP 13-14	79104	777,064		777,064		792,631		792,631	(15,567)
City of Tacoma -Truancy TPD	79164		48,000	48,000			48,000	48,000	
Youth America Service-1st Creek	79171	499		499		499		499	
Youth America Service-1st Creek	79172	48		48		48		48	
Army ROTC - Apportionment	79204		215,400	215,400			227,370	227,370	(11,970)
Army ROTC	79204	105,671		105,671		105,671		105,671	
Refugee Child School Impact	79224	10,000		10,000		10,000		10,000	
Navy ROTC - Apportionment	79264		118,404	118,404			130,646	130,646	(12,242)
Navy ROTC	79264	62,588		62,588		62,588		62,588	
Navy Start-Up Account	79270	1,196		1,196		1,158		1,158	38
Tacoma Kids Rock	79285	1,282		1,282					1,282

**GRANT ACTIVITY FOR 2013-2014
AS OF NOVEMBER 2013**

PROGRAM NAME	PROGRAM NUMBER	CURRENT GRANT AMOUNT	LOCAL SUPPORT	FUNDS AVAILABLE	INDIRECT COST	DIRECT COSTS	LOCAL SUPPORT COSTS	TOTAL DIRECT INDIRECT & LOCAL SUPPORT COSTS	VARIANCE FAVORABLE (UNFAVORABLE)
Navy ROTC/Orient-Uniform	79294	1,200		1,200		4,265		4,265	(3,065)
Community Preschool	79310		169,356	169,356			28,849	28,849	140,507
Community Preschool	79310		387,730	387,730					387,730
City of Tacoma Mini-grants 2012-2013	79333	4,832		4,832		4,832		4,832	
City of Tacoma Mini-grants 2013-2014	79334	4,050		4,050		4,050		4,050	
Raikes Foundation	79372	409		409					409
Raikes Foundation	79373	18,006		18,006					18,006
ECEAP USDA Meals/Snacks	79384	15,000		15,000		15,000		15,000	
Tacoma: Perseverance Over Poverty	79393	10,354		10,354	1,305	9,000		10,305	49
Washington STEM	79441	6,211		6,211		6,211		6,211	
Family Literacy Project-CenturyLink	79453	11,500		11,500		11,500		11,500	
Muckelshoot Indian Tribe	79464	7,500		7,500					7,500
Tacoma Truancy Center	79494	18,651		18,651		18,651		18,651	
Tacoma Truancy Center	79494		24,521	24,521			25,769	25,769	(1,248)
Air Force ROTC - Apportionment	79504		127,919	127,919			123,578	123,578	4,341
Air Force ROTC	79504	58,524		58,524		58,524		58,524	
Air Force ROTC-Discretionary	79518	162		162					162
Air Force ROTC Tuition	79520		1,327	1,327					1,327
Marines-Apportionment	79534		103,207	103,207			128,725	128,725	(25,518)
Marines ROTC	79534	61,483		61,483		61,483		61,483	
City of Tacoma-Ladies First Program	79573	47,754		47,754		27,720		27,720	20,034
Curriculum Fundraising	79580		307,792	307,792			148,499	148,499	159,293
Read 2 Me (formerly Werlin)	79590		42,247	42,247			27,620	27,620	14,627
Puyallup Tribe - McCarver	79604	677		677					677
Puyallup Tribe of Indians Donation Yr 5	79612	1,451		1,451		1,451		1,451	
Puyallup Tribe of Indians Donation Yr 6	79613		96,000	96,000			53,567	53,567	42,433
McKinney-Vento Workforce Project	79623	184,600		184,600		57,591		57,591	127,009
WaKIDS Implementation	79634	38,400		38,400					38,400
GRADS Mini-Grants	79644	2,000		2,000	83	1,917		2,000	
Lincoln Center Intelligence + Char.	79693	50,000		50,000					50,000
Lincoln Center Extended Day Supp.	79733	10,311		10,311					10,311
UWT-Dual Track TELL Program	79743	46,200		46,200		2,166		2,166	44,034
Hilltop Artists	79780		172,184	172,184			172,184	172,184	
Arts Collaboration	79850		32,868	32,868			3,009	3,009	29,859
Tacoma National Board Project	79884		4,341	4,341			5,176	5,176	(835)
Categorical-State	79000	1,485,889		1,485,889		1,292,789		1,292,789	193,100
Comm Food Serv Program	89150	99,411		99,411		99,411		99,411	
School Safety Allocation	97580		2,927,725	2,927,725			2,874,550	2,874,550	53,175
GRAND TOTAL		43,767,675	6,419,093	50,186,768	1,589,451	38,035,675	5,606,345	45,231,471	4,955,297



www.tacomaschools.org

Board of Directors

Kurt Miller, President

Scott Heinze, Vice President

Catherine Ushka

Karen Vialle

Debbie Winskill

Carla J. Santorno, Superintendent

CAMBODIAN

ផ្ញើក្តាប់មកជាមួយនេះគឺជាឯកសារដ៏សំខាន់មកពីសាលារៀនរបស់កូនអ្នក ។ សូមមេត្តារកគេជួយបកប្រែឯកសារនេះឲ្យអ្នក ។ សូមអរគុណ ។

LAOTIAN

ຂັດຕິດມາພ້ອມນີ້ແມ່ນເອກະສານສຳຄັນ ຈາກໂຮງຮຽນຂອງລູກທ່ານ. ກະລຸນາຮັບເອົາເອກະສານຊຶ່ງພວກເຮົາໄດ້ແປໃຫ້ທ່ານແລ້ວນີ້ໄວ້ດ້ວຍ. ຂອບໃຈ.

SPANISH

Adjunto encontrará un documento importante de la escuela de su hijo/a. Si corresponde, sírvase pedir que se lo traduzcan. Muchas gracias.

KOREAN

귀댁 자녀의 학교에서 보내 드리는 본 서류는 중요합니다. 자녀에게 서류에 있는 내용을 설명해 달라고 하십시오. 감사합니다.

RUSSIAN

В приложении Вы найдете важный документ из школы, где учится Ваш ребенок. Пожалуйста, попросите, чтобы Вам его перевели. Спасибо!

VIETNAMESE

Kèm theo đây là giấy tờ quan trọng của nhà trường con em quý vị. Xin hãy nhờ người giải thích những giấy tờ này cho quý vị. Cảm ơn.

Attached is an important document from your child's school. Please have this document translated for you. Thank you.

Tacoma School District complies with all federal and state laws and regulations and does not discriminate on the basis of race, color, religion, sex, gender identity, sexual orientation, national origin, or ancestry, the presence of any sensory, mental or physical disability or use of a trained guide dog or miniature horse by a person with a disability, age, familial or marital status, honorably discharged veteran or military status. This applies to all educational programs and extra-curricular activities. Inquiries regarding the application of the above should be directed to the Assistant Superintendent of Human Resources, telephone 253-571-1252. Inquiries regarding the application of the above to students and the application of Title IX should be directed to the Director of Student Life, telephone 253-571-1123. Inquiries regarding the application of Section 504 of the Rehabilitation Act (concerning students with disabilities who are not eligible for special education) should be directed to the Executive Director of Student Services, telephone 253-571-1224. These individuals may be contacted by mail at P.O. Box 1357, Tacoma, WA 98401-1357.