



Rosalind Medina
Interim Chief Financial Officer
 601 South 8th Street • P.O. Box 1357
 Tacoma, Washington 98401-1357
 253-571-1201 • Fax 253-571-1082
 rmedina@tacoma.k12.wa.us

Date: July 17, 2013

To: Board of Directors

From: Rosalind Medina, Interim Chief Financial Officer

Subject: June 2013 Unaudited Financial Report

This report provides a brief summary of the general fund financial operations through June 30, 2013. Enrollment information also includes the official state count through the month of June 2013 and the projected annual average full-time equivalent (FTE) students for the year.

Table 1 displays a comparison of summary financial data through the period ending June 30 for fiscal years 2011-12 and 2012-13.

Table 1

General Fund Comparison for the fiscal period ended	June 30, 2012	June 30, 2013	Variance Higher/(lower)
Beginning Fund Balance	\$ 41,611,645	\$ 39,481,466	\$ (2,130,179)
Revenue	267,076,311	266,778,886	(297,425)
Other Financing Sources	20,611	108,938	88,327
Total Resources Available	308,708,568	306,369,289	(2,339,278)
Expenditures	269,843,227	272,886,219	3,042,992
Other Financing Uses	-	-	-
Total Use of Resources	269,843,227	272,886,219	3,042,992
Ending Fund Balance	\$ 38,865,341	\$ 33,483,070	\$ (5,382,271)

REVENUES

- General fund revenues and other financing sources as of June 30, 2013 were \$266,887,823. This was \$209,099 or 0.1% less than this time last year.

Highlights:

- **Local tax** revenue consists of tax receipts from the voter approved local maintenance and operations levy. Collections through the month of June resulted in an increase of \$434,750 from this time last year. The variance reflects an increase in the levy base (i.e., certain State and Federal revenues) used to calculate the 2013 levy versus the 2012 levy; thereby, increasing the actual revenue from year to year. In addition, the district will be collecting tax revenues lost in prior years due to administrative refunds. When the district collects taxes on property that is subsequently destroyed or adjudicated from the tax rolls, the property owner is given an administrative refund. Administrative refunds are a loss of revenue to the district in the year they are issued. As part of RCW 84.69, the county treasurer will re-levy for this lost revenue as part of the normal levy calculations for the current year. It is important to note that these collections are making up for lost revenue from previous tax years and is in addition to the \$82 million that the district is allowed to collect for the 2012 year as approved by Tacoma voters on February 9, 2010.
- **Local non-tax** revenue consists 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 decreased \$333,204 compared to this time last year. Of this variance, \$166,381 was due to E-Rate funding received last 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. Last year the district also received insurance recoveries for damages to district property which resulted in a decrease of \$103,297 this year. In addition, revenue from Child Nutrition Services sales decreased \$104,244 compared to last year at this time. These variances were partially offset by smaller differences in several other revenues within this category.

- **State general purpose** revenue comes from two sources – Apportionment and Local Effort Assistance (LEA). Revenue in this category increased \$936,467 compared to this time last year. Of this variance, \$383,860 was due to an increase in apportionment. This variance was due to an increase in the staff mix factor and aggregate hold harmless amount compared to last year. Effective with the 2011-12 year, the State Legislature established new funding formulas for several programs which receive state special purpose revenue. To ensure high poverty districts were not negatively impacted the legislature enacted a Hold Harmless clause along with these new funding formulas. The Hold Harmless clause maintains funding levels based on the old calculation methodology for Learning Assistance Program (LAP), Transitional Bilingual, and Highly Capable as well as some aspects of Basic Education. However, the Hold Harmless funding is not allocated directly to the individual programs but to state general purpose apportionment revenue. In addition, LEA revenue increased \$552,607, compared to the prior year.

- **State special purpose** revenue consists of funding for the following programs: Special Education, Learning Assistance Program (LAP), Remann Hall, Transitional Bilingual, Child Nutrition Services, Student Transportation, Special & Pilot Programs, as well as various other small instructional programs.

Revenue in this category increased \$793,732 compared to this time last year. Rate changes and increases in the number of eligible students participating in Special Education, Transitional Bilingual and the Learning Assistance Program (LAP) resulted in a combined increase of \$620,371. In addition, a difference in the timing of state reimbursement for student breakfasts served resulted in an increase of \$101,594 comparatively. Finally, changes in funding for Student Transportation resulted in an increase of \$95,108 compared to last year. These variances were partially offset by smaller changes in several other programs.

- **Federal special purpose** revenue consists of funding for the following programs: Special Education Federal Flow Through, Perkins Vocational Education, Title 1 – Disadvantaged, School Improvement, Head Start, Limited English Proficiency, Indian Education, federal reimbursement for student meals, as well as several other instructional programs. Revenues in this category are on a reimbursement basis. Therefore, the fluctuation in this category is often due to the timing of reporting expenditures and the processing of reimbursements by the funding agency. Program managers are given expenditure authority only for the approved amount of the grant awards; so variances should not have a negative impact on the district's basic education budget.

Federal special purpose continued

Revenue in this category decreased \$3,088,592 compared to this time last year. The grant awards for both Title I – Disadvantaged and Title II – School Improvement decreased from last year; this has resulted in decreases of \$2,439,312 and \$434,786, respectively. In addition, the American Recovery and Reinvestment Act (ARRA) Federal Stimulus – School Improvement Grant (SIG) decreased \$657,929 compared to last year. Also the funding source for the Early Childhood Education program changed from this category to revenue from other agencies this year resulting in a decrease of \$517,227 in this category compared to last year. These items were partially offset by increases of \$596,387 and \$90,535 in student meal reimbursements and USDA commodities received for use by the Child Nutrition Services program, respectively. These variances were the result of increases in student meal reimbursement rates, the timing of when reimbursements were distributed and the addition of nutritious meal certification revenue. Student meal reimbursement rates increased on average 2.6% compared to last year. In addition, programs that are certified as meeting the new meal nutrition requirement under the Healthy Hunger-Free Kids Act receive six additional cents per student lunch served. Also, the timing of reimbursements received for Special Education Federal Flow Through funding, Medicaid reimbursements and Head Start resulted in a combined increase of \$477,183 compared to last year. The remaining variance was due to smaller changes in several other programs.

- **Revenue – other agencies** consists of funding from educational service districts, other governmental entities and private foundations. Revenue in this category increased \$945,164 compared to this time last year. Of this variance, \$512,438 was due to the revenue received this year for the Early Childhood Education program which is being funded through the Puget Sound Educational Service District. Last year the revenue for this program was received as federal special purpose revenue. The district also has an agreement with the City of Tacoma Metro Parks this year. The agreement states the city will reimburse the district for a portion of the playground equipment at Baker Middle School; this has resulted in an increase of \$180,000 this year. In addition, various other agencies have reimbursed the district for Special Education training resulting in an increase of \$94,624 compared to last year. The remaining variance was due to smaller changes in several other programs.

Revenue from various sources and the increases or decreases from this time last year are shown in **Table 2**.

Table 2

<u>Revenue and Other Financing Sources Comparison by Year</u>					
Revenue Source	Through June 2012	Percent of Total	Through June 2013	Percent of Total	Variance higher/(lower)
Local Taxes	\$ 81,485,883	30.51%	\$ 81,920,633	30.69%	\$ 434,750
Local Non-Tax	5,336,370	2.00%	5,003,166	1.87%	(333,204)
State, General Purpose	118,851,797	44.50%	119,788,264	44.88%	936,467
State, Special Purpose	25,983,369	9.73%	26,777,101	10.03%	793,732
Federal, General Purpose	367,413	0.14%	411,046	0.15%	43,633
Federal, Special Purpose	33,009,987	12.36%	29,921,395	11.21%	(3,088,592)
Revenue - Other Districts	1,938,966	0.73%	1,909,593	0.72%	(29,373)
Revenue - Other Agencies	102,525	0.04%	1,047,689	0.39%	945,164
Revenue - Other Financing	20,611	0.01%	108,938	0.04%	88,327
Total Revenue	\$ 267,096,922	100.00%	\$ 266,887,823	100.00%	\$ (209,099)

EXPENDITURES

- General fund expenditures through June 30, 2013 were \$272,886,219; this was \$3,042,992 or 1.1% more than this time last year.

Highlights:

- **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 \$273,286 from this time last year. Increases in optional day training and staff development expenditures resulted in a combined increase of \$971,707. Per the negotiated agreement with the Tacoma Education Association (TEA), each regularly contracted full-time certificated employee will be entitled to seven optional days at seven hours of per diem, based on the employee's placement on the combined salary schedule, (i.e., base pay plus any personal responsibility stipend). This includes two building based days, three district based days and two individually directed days. Expenditures for compensated absences, (i.e., accrued sick, vacation, etc. leave balances), increased \$546,393 compared to this time last year due to an increase in the liability rate applied to regular salaries. In addition, extra work for extra pay increased \$228,763. These items were partially offset by a decrease of \$1,352,722 in regular certificated salaries due to a decrease of 16 certificated staff FTE compared to this time last year. 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 \$626,404 compared to this time last year. Regular salaries increased \$305,654 due to longevity increments given to all groups. Compensated absences, (i.e., accrued sick, vacation, etc. leave balances), increased \$181,525 compared to this time last year due to an increase in the liability rate applied to regular salaries. In addition, substitutes, overtime and vacancy transition pay combined increased \$315,473 compared to last year. Staff development also increased \$50,008. These variances were partially offset by a decrease of \$253,964 in extra work for extra pay expensed last year for additional training during the teacher's strike.
- **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 \$513,477 compared to this time last year. Retirement, social security and union fringe benefits combined for an increase of \$207,187 compared last year. In addition, the rates for workers compensation and employee protection went up 15% resulting in increases of \$309,161 and \$289,466, respectively. Unemployment compensation also increased \$134,389 compared to last year. These were partially offset by the decrease of \$413,566 for health insurance benefits.
- **Supplies and materials** consist of expenditures for supplies, instructional materials, and equipment costing less than \$5,000. Expenditures in this category increased \$4,163,077 from this time last year. Of this variance, \$1,578,543 was due to elementary classroom libraries established this year by Curriculum and Instruction. Also in continued support of learning, Curriculum and Instruction purchased replacement textbooks, student workbooks and instructional materials for Math, Social Studies and Literacy which resulted in a combined increase of \$808,841. Computers and laptops which were deployed to the districts' high schools as part of Technology Equity – Phase IV resulted in an increase of \$1,532,920 compared to last year. This year also marks the start of the Middle School Athletics Football program; the purchase of equipment to start this program resulted in an increase of \$350,714. In addition, Title I – Disadvantaged and Head Start also purchased classroom instructional materials and supplies which resulted in increases of \$181,837 and \$129,281, respectively. Student Transportation has also increased \$133,243 due to the rising cost of fuel. These items were partially offset by decreases of \$365,583 and \$255,616 in Career and Technical Education and the ARRA Federal Stimulus – SIG grant, respectively. The remaining variance was due to smaller changes in several programs within this category.

- **Contractual services** consist of expenditures for services rendered to the district under expressed or implied contracts, with the exception of travel. Expenditures in this category decreased \$2,491,220 compared to this time last year. Last year Title I – Disadvantaged paid for tutoring services to increase academic achievement of students in schools that have not met state targets for adequate yearly progress. The reduction of this grant award and changes in spending requirements resulted in a reduction of \$1,739,122 in contracted supplemental educational services, (i.e., tutoring), compared to last year. In addition, the district worked with consultants last year on the new eSchoolPLUS system and data warehousing projects; this has resulted in a decrease of \$675,364 this year. There have also been differences in the timing of invoices received for student transportation and natural gas which have resulted in decreases of \$645,058 and \$445,009, respectively, compared to last year. The district received and paid invoices to Durham School Services for student transportation through April 2013 this year compared to having paid invoices through May 2012 last year. Also, due to a new billing system at Puget Sound Energy, the district has only received and paid invoices for natural gas through February 2013 this year as compared to having been billed through April 2012 last year. These variances were partially offset by an increases of \$312,920 and \$111,220 in contractual services, (e.g., physical therapy, nursing services, etc.), and software licensing for Individual Education Plan (IEP) On-Line, respectively, for Special Education. Curriculum and Instruction also contracted for professional development and classroom training work for Math and Literacy teachers resulting in increases of \$315,089 and \$230,785, respectively. The remaining variance was due to smaller changes in several programs within this category.

The levels of expenditures within various object categories and the increases or decreases from this time last year are shown in **Table 3**.

Table 3

<u>Expenditure and Other Financing Uses Comparison by Year</u>					
Expenditure Objects	Through June 2012	Percent of Total	Through June 2013	Percent of Total	Variance higher/(lower)
Certificated Salaries	\$ 124,419,122	46.11%	\$ 124,692,408	45.69%	\$ 273,286
Classified Salaries	43,565,567	16.14%	44,191,971	16.19%	626,404
Employee Benefits	60,371,044	22.37%	60,884,521	22.31%	513,477
Supplies and Materials	13,695,553	5.08%	17,858,630	6.54%	4,163,077
Contractual Services	26,485,191	9.82%	23,993,971	8.79%	(2,491,220)
Local Mileage & Travel	638,842	0.24%	699,743	0.26%	60,901
Capital Outlay	667,908	0.25%	564,975	0.21%	(102,933)
Other Financing Uses	-	0.00%	-	0.00%	-
Total Expenditures	\$ 269,843,227	100.00%	\$ 272,886,219	100.00%	\$ 3,042,992

FUND BALANCE

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). 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 fund balance designations for the governmental fund financial statements are as follows: Nonspendable, Restricted, Committed, Assigned or Unassigned. Funds that are designated 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). The Debt and Fiscal Management Policy 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. 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 4 shows a comparison of fund balance as of June 30, 2012 and June 30, 2013. The fund balance fluctuates with both the receipt of revenues and the flow of expenditures. This yearly cycle of revenues and expenditures is considered when developing both projections for the current year and the budget for the upcoming year. The district has earmarked all available funds, not otherwise restricted, committed or assigned to be placed in the assigned to future operations category as a onetime source to help balance future operating budgets.

Table 4

Fund Balance Comparison by Year					
Fund Balance Descriptions for the fiscal period ended	June 2012	Percent of Revenue	June 2013	Percent of Revenue	Variance higher/(lower)
Nonspendable - Inventory & Prepaid Items	\$ 2,243,741	0.70%	\$ 3,650,093	1.14%	\$ 1,406,352
Restricted for Risk Management	1,500,000	0.47%	-	0.00%	(1,500,000)
Committed to Debt and Fiscal Management	8,951,364	2.81%	9,636,346	3.01%	684,982
Committed to Encumbrances	788,421	0.25%	197,087	0.06%	(591,334)
Committed to Contingencies	1,000,000	0.31%	1,000,000	0.31%	-
Total Debt & Fiscal Management Fund Balance	\$ 14,483,526	4.54%	\$ 14,483,526	4.52%	\$ -
Restricted for Carryover	\$ 447,070	0.14%	\$ 4,483	0.00%	\$ (442,587)
Restricted for Debt Service	182,608	0.06%	146,086	0.05%	(36,522)
Assigned to Carryover	1,382,926	0.43%	3,010,406	0.94%	1,627,480
Assigned to Curriculum & Instruction	2,393,229	0.75%	4,132,968	1.29%	1,739,739
Assigned to Future Operations	22,722,286	7.12%	17,703,997	5.52%	(5,018,289)
Restricted or Assigned Fund Balance	\$ 27,128,119	8.51%	\$ 24,997,940	7.80%	\$ (2,130,179)
Total Nonspendable, Restricted, Committed and Assigned Fund Balance	\$ 41,611,645	13.05%	\$ 39,481,466	12.32%	\$ (2,130,179)
Unassigned Fund Balance	\$ (2,746,305)	-0.86%	\$ (5,998,396)	-1.87%	\$ (3,252,091)
Total Unassigned Fund Balance	\$ (2,746,305)	-0.86%	\$ (5,998,396)	-1.87%	\$ (3,252,091)
Total Fund Balance	\$ 38,865,341	12.19%	\$ 33,483,070	10.45%	\$ (5,382,271)
Revenue less other financing	\$ 318,917,948 *		\$ 320,496,610 **		

* 2011-12 total actual revenue less other financing sources as of August 31, 2012

** 2012-13 total budgeted revenue less other financing sources

ENROLLMENT

State funding for school districts is based on the annual average full-time equivalent (FTE) students enrolled in the district. FTE is calculated based on the number of classroom hours of instruction received.

The budgeted annual average FTE enrollment of 26,692 is based on the demographer's October projection including a 0.5% discount and a 3 year weighted average of October to year-end enrollment. Monthly budgeted enrollment is also based on a three year weighted average. This excludes the 770 budgeted annual average FTE for funded full day kindergarten enrollment.

Table 5 shows monthly budgeted, projected enrollment counts and actual counts through June 2013. The projected annual adjusted average FTE is currently 26,764; this is 72 FTE more than the budgeted average.

Table 5

Budget vs. Projected Enrollment K-12 Full Time Equivalent (FTE) Enrollment				
	Month	Monthly Budget	Monthly Projected	Variance
*	Sep - 12	26,884	26,716	(168)
*	Oct - 12	26,800	26,867	67
*	Nov - 12	26,782	26,784	2
*	Dec - 12	26,664	26,741	78
*	Jan - 13	26,555	26,648	93
*	Feb - 13	26,448	26,548	100
*	Mar - 13	26,388	26,527	139
*	Apr - 13	26,271	26,410	139
*	May - 13	26,219	26,343	124
*	Jun - 13	26,041	26,231	190
Average		26,505	26,582	76
Running Start		187	182	(5)
Adjusted Average		26,692	26,764	72
Actual data through June 2013				
This table does not include funded full day kindergarten FTE				

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

2012-13 is the sixth school year full-day kindergarten has been available. Funding for the program was phased-in beginning with the 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 the 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.

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, those students who attend classes more hours per day will not generate more than one FTE for funding purposes.

Student enrollment is typically highest in October, but for funding purposes, monthly enrollment is averaged for the year. The graph in **Table 6** shows the budget and actual monthly enrollment through June and the budgeted and projected average enrollment for the year. Although this graph only lists September through June, the figures include projected annual average counts through August 2013. This is done to include corrections to prior monthly reports and enrollment that falls outside of the traditional school year (e.g., Running Start, Summer School, etc.) in the annual average.

Table 6

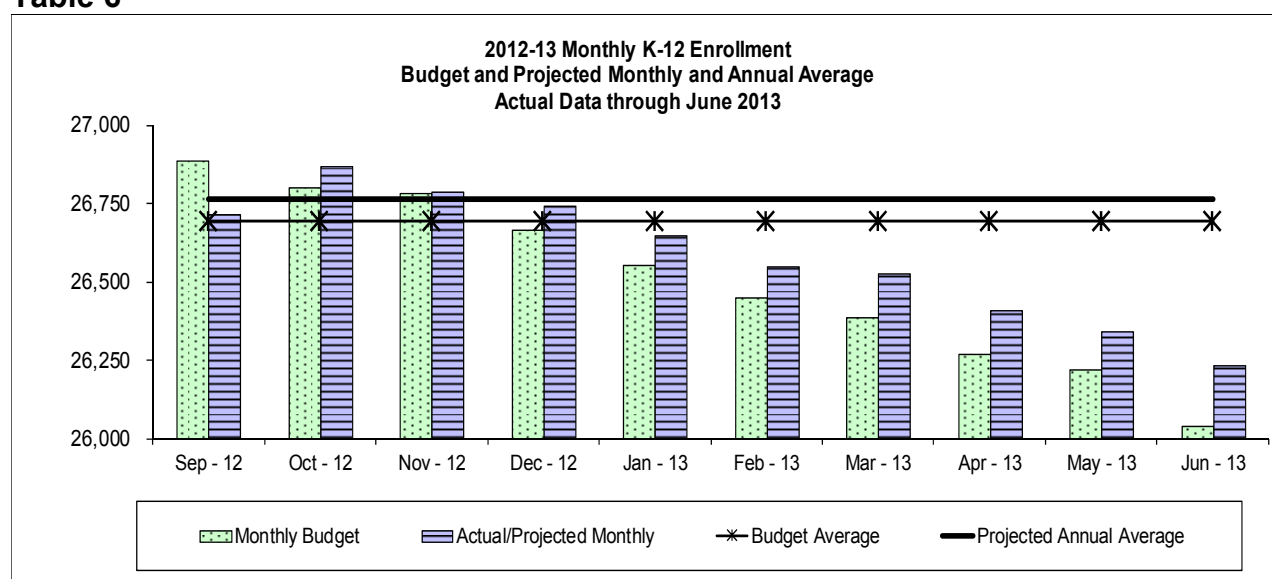


Table 7 displays the variances between actual and projected annual average FTE by individual grade level for 2011-12 and 2012-13, and the variance between projected and budgeted average FTE for 2012-13.

The projected average for 2012-13 enrollment varies from 2011-12 actual enrollment as follows (**Table 7, Column (D)**):

- Elementary schools (grades K-5) increased by 167 FTE;
- Middle schools (grades 6-8) decreased by 110 FTE;
- High schools (grades 9-12) decreased by 124 FTE;
- Running Start (college level courses) increased by 5 FTE;
- Fresh Start decreased by 37 FTE.

The combined variances resulted in an average decrease of 61 student FTE from the previous year. Fresh Start numbers are included for information purposes only since they are already included in the grade 12 counts.

Table 7

K-12 Annual Average FTE Enrollment Two Year Comparison					
	(A) 2011-12 Actual	(B) 2012-13 Budget	(C) 2012-13 Projected	(D) Variance (C)-(A)	(E) Variance (C)-(B)
Kindergarten *	1,286	1,331	1,310	24	(21)
Grade 1	2,367	2,438	2,496	129	58
Grade 2	2,334	2,300	2,284	(50)	(16)
Grade 3	2,182	2,238	2,295	113	57
Grade 4	2,205	2,122	2,121	(84)	(1)
Grade 5	2,153	2,109	2,188	35	79
Elementary	12,527	12,537	12,694	167	157
Grade 6	2,112	1,967	2,036	(76)	69
Grade 7	2,057	2,056	2,056	(1)	0
Grade 8	2,025	1,976	1,992	(33)	16
Middle School	6,193	5,999	6,084	(110)	85
Grade 9	2,401	2,651	2,479	78	(172)
Grade 10	2,201	2,065	2,095	(106)	30
Grade 11	1,794	1,777	1,700	(94)	(77)
Grade 12	1,532	1,475	1,530	(2)	55
High School	7,927	7,969	7,804	(124)	(164)
Running Start	177	187	182	5	(5)
Grand Total *	26,825	26,692	26,764	(61)	72
Fresh Start (FYI)	184	165	147	(37)	(18)
Actual data through June 2013					

* This table does not include funded full day kindergarten FTE

Table 7 does not include funded full day kindergarten FTE. There were 737 funded full day kindergarten FTE in 2011-12. For 2012-13, the budget included 770 funded full day kindergarten FTE; this enrollment is currently projected to be 775 funded FTE.

CONCLUSION

Fiscal operations and performance to budget are being closely monitored. The district administration continually reviews legislation and operations to make improvements for the benefit of the students, employees, and in stewardship of district assets.

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TACOMA SCHOOL DISTRICT NO. 10
Combined Balance Sheet - All Funds
As Of: **June 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	98,075	10,000	0	0	10,816	0	0	118,891
236: Cash In Bank-Key Bank	2,024,617	37,813	0	0	564,970	5,284	0	2,632,685
237: Cash In Bank-Key Bank/Food Svc	2,601	0	0	0	0	0	0	2,601
240: Cash On Deposit With County	755,255	3,215,506	2,312	7,071,521	28,039	14,000	273	11,086,906
241: Warrants Outstanding	(390,227)	(133,460)	0	0	(24,984)	(3,555)	(25)	(552,251)
310: Taxes Receivable-Current Year	39,681,523	9,958,678	0	14,745,775	0	0	0	64,385,976
311: Taxes Receivable-Prior Year	1,343,275	287,621	0	476,554	0	0	0	2,107,450
312: Taxes Receivable-Delinquent	871,472	136,178	0	327,059	0	0	0	1,334,709
320: Due From Other Funds	484,054	109,491	0	0	1,803	2,247	0	597,595
330: AR Due From Other Gov't Units	841,192	0	0	0	250	0	0	841,442
340: Accounts Receivable	39,526	0	0	0	6,440	0	0	45,966
341: AR Employee Receivable	10,274	0	0	0	1,799	0	0	12,073
345: AR Grants - Non-Governmental	65,312	0	0	0	0	0	0	65,312
410: Inventory-Supplies & Materials	408,134	0	0	0	0	0	0	408,134
413: Inventory-Printing & Graphics	62,013	0	0	0	0	0	0	62,013
415: Inventory-Maintenance	119,799	0	0	0	0	0	0	119,799
425: Inventory-Food Service	950,158	0	0	0	0	0	0	950,158
450: Investments	52,400,000	118,300,000	2,813,000	0	1,760,000	330,000	2,000	175,605,000
Total Assets	99,767,053	131,921,826	2,815,312	22,620,908	2,349,132	347,976	2,248	259,824,456
Liabilities and Fund Balance								
Liabilities								
601: Liabilities	3,353,512	499,361	0	0	279,277	18,355	17	4,150,522
605: Accrued Salaries & Benefits	9,146,805	(3,334)	0	0	0	0	0	9,143,470
606: Est. Property/Liability Ins Payable	2,684,808	0	0	0	0	0	0	2,684,808
607: Horace Mann Auto Ins Payable	1,053	0	0	0	0	0	0	1,053
608: Nutrition Svcs Prepaid	93,063	0	0	0	0	0	0	93,063
610: FICA/Medicare Payable	681,425	0	0	0	0	0	0	681,425
611: Industrial Insurance Payable	11,711	0	0	0	0	0	0	11,711
612: Retirement Payable	493,611	0	0	0	0	0	0	493,611
613: Withholding Tax Payable	(21,631)	0	0	0	0	0	0	(21,631)
615: Involuntary/Court Ordered Payable	27,056	0	0	0	0	0	0	27,056
616: Sound Partnership Payable	1,925,304	0	0	0	0	0	0	1,925,304
617: Maintenance Deduct & Benefits Payable	(474,158)	0	0	0	0	0	0	(474,158)

Run Date: July 18, 2013
Run Time: 11:54 am
Report ID: TS163.v4

TACOMA SCHOOL DISTRICT NO. 10
Combined Balance Sheet - All Funds
As Of: **June 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								
619: Cancer Insurance Payable	9,382	0	0	0	0	0	0	9,382
622: Flex Plan Dependent Care Payable	(18,238)	0	0	0	0	0	0	(18,238)
623: Flex Plan Medical Payable	43,237	0	0	0	0	0	0	43,237
624: TSA Payable	(7,796)	0	0	0	0	0	0	(7,796)
627: United Way Payable	17,299	0	0	0	0	0	0	17,299
629: Veba III/Sick Leave Payable	(1,482)	0	0	0	0	0	0	(1,482)
630: Salary Deferral	110,624	0	0	0	0	0	0	110,624
632: Benefits And Voluntary Deductions	104,245	0	0	0	0	0	0	104,245
636: APA Salary Insurance Payable	53,423	0	0	0	0	0	0	53,423
637: Est Unemployment Payable	631,253	0	0	0	0	0	0	631,253
638: Est Compensated Absence Payable	537,452	0	0	0	0	0	0	537,452
639: Est Industrial Ins Payable	4,180,240	0	0	0	0	0	0	4,180,240
640: Due To Other Funds	780	458,857	0	109,491	24,735	3,677	54	597,595
641: AD & D Insurance Payable	134	0	0	0	0	0	0	134
643: Sales Tax Payable	(73,295)	0	0	0	0	0	0	(73,295)
656: Garnishments Payable	25,070	0	0	0	0	0	0	25,070
657: State Retiree Subsidy Payable	228,690	0	0	0	0	0	0	228,690
750: Deferred Revenue	3,061	0	0	0	0	0	0	3,061
752: Deferred Rev-Tuition	180,000	0	0	0	0	0	0	180,000
753: Deferred Revenue-Grants	405,655	0	0	0	0	0	0	405,655
754: Deferred Rev-Cash Register System	35,420	0	0	0	0	0	0	35,420
760: Deferred Revenue -Taxes Receivable	41,896,270	10,382,477	0	15,549,387	0	0	0	67,828,134
Total Liabilities	66,283,982	11,337,361	0	15,658,878	304,012	22,032	71	93,606,337
Fund Balance								
840: Nonspendable - Inventory & Prepaid Items	3,650,093	0	0	0	113,323	0	0	3,763,416
819: Restricted to Fund Purposes	0	0	0	0	1,767,759	0	0	1,767,759
821: Restricted for Carryover	4,483	0	0	0	0	0	0	4,483
830: Restricted for Debt Service	146,086	0	0	7,037,999	0	0	0	7,184,086
861: Restricted from Bond Proceeds	0	7,858,532	0	0	0	0	0	7,858,532
820: Committed to Encumbrances	197,087	3,724,283	0	0	50	0	0	3,921,420
860: Committed to Debt & Fiscal Mgmt	9,636,346	0	0	0	0	0	0	9,636,346
870: Committed to Contingencies	1,000,000	0	0	0	0	379,002	2,778	1,381,780
866: Assigned to Carryover	3,010,406	0	0	0	0	0	0	3,010,406

Run Date: July 18, 2013
Run Time: 11:54 am
Report ID: TS163.v4

TACOMA SCHOOL DISTRICT NO. 10
Combined Balance Sheet - All Funds
As Of: June 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								
868: Assigned to C&I	4,132,968	0	0	0	0	0	0	4,132,968
875: Assigned to Future Operations	17,703,997	0	0	0	0	0	0	17,703,997
889: Assigned to Fund Purposes	0	0	3,266,213	0	0	0	0	3,266,213
890: Unassigned Fund Balance	(5,998,396)	109,001,651	(450,901)	(75,970)	163,989	(53,058)	(601)	102,586,715
Total Fund Balance	33,483,070	120,584,466	2,815,312	6,962,030	2,045,120	325,944	2,177	166,218,119
Total Liabilities and Fund Balance	99,767,053	131,921,826	2,815,312	22,620,908	2,349,132	347,976	2,248	259,824,456

Run Date: July 18, 2013

Run Time: 11:55 am

Report ID: TS164.v2

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by State Object with % Spent
General Fund As Of: June 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	2,770,664	1,448,435	1,322,229	52.3	2,716,218	1,665,526	1,050,692	61.3
1 - Credit Transfer	(2,770,664)	(1,448,435)	(1,322,229)	52.3	(2,716,218)	(1,665,526)	(1,050,692)	61.3
2 - Salaries - Certificated	154,021,231	124,419,122	29,602,109	80.8	153,280,439	124,692,408	28,588,031	81.3
3 - Salaries - Classified	53,717,923	43,565,567	10,152,356	81.1	53,957,149	44,191,971	9,765,178	81.9
4 - Employees Benefits & Payroll Taxes	72,253,759	60,371,044	11,882,715	83.6	70,873,271	60,884,521	9,988,750	85.9
5 - Supplies, Etc.	22,102,993	13,695,553	8,407,440	62.0	21,012,561	17,858,630	3,153,931	85.0
7 - Purchased Services	33,658,517	26,485,191	7,173,326	78.7	31,780,776	23,993,971	7,786,805	75.5
8 - Travel	554,956	638,842	(83,886)	115.1	734,930	699,743	35,187	95.2
9 - Capital Outlay	1,115,616	667,908	447,708	59.9	1,116,116	564,975	551,141	50.6
<u>District Total</u>	<u>337,424,995</u>	<u>269,843,227</u>	<u>67,581,768</u>	<u>80.0</u>	<u>332,755,242</u>	<u>272,886,219</u>	<u>59,869,023</u>	<u>82.0</u>

Run Date: July 18, 2013

Run Time: 11:58 am

Report ID: TS158.v3

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
General Fund As Of: June 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					
Debt and Fiscal Management					
840: Nonspendable - Inventory & Prepaid Items	2,243,741	3,650,093	1,406,352	162.7	71.6
850: Restricted for Uninsured Risk	1,500,000	0	(1,500,000)	0.0	100.0
820: Committed to Encumbrances	788,421	197,087	(591,334)	25.0	325.4
860: Committed to Debt & Fiscal Mgmt	8,890,185	9,636,346	746,161	108.4	105.9
870: Committed to Contingencies	1,000,000	1,000,000	0	100.0	100.0
Total Debt and Fiscal Management	14,422,347	14,483,526	61,179	100.4	101.1
Restricted and Assigned FB					
821: Restricted for Carryover	447,070	4,483	(442,587)	1.0	82.9
830: Restricted for Debt Service	182,608	146,086	(36,522)	80.0	100.0
866: Assigned to Carryover	1,127,659	3,010,406	1,882,747	267.0	80.5
868: Assigned to C&I	4,065,676	4,132,968	67,292	101.7	85.6
875: Assigned to Future Operations	11,942,447	17,703,997	5,761,550	148.2	115.2
Total Restricted and Assigned FB	17,765,460	24,997,940	7,232,480	140.7	109.5
Total Beginning Fund Balance	32,187,807	39,481,466	7,293,659	122.7	106.4
Revenue					
1 - Local Taxes	81,556,699	81,920,633	363,934	100.4	100.9
2 - Local Non-Tax	5,951,374	5,003,166	(948,208)	84.1	87.2
3 - State - General Purpose	147,854,891	119,788,264	(28,066,627)	81.0	81.1
4 - State - Special Purpose	41,397,279	26,777,101	(14,620,178)	64.7	64.9
5 - Federal - General Purpose	374,080	411,046	36,966	109.9	98.5
6 - Federal - Special Purpose	41,317,287	29,921,395	(11,395,892)	72.4	77.3
7 - Revenue from other Districts	1,800,000	1,909,593	109,593	106.1	122.1
8 - Revenue from other Agencies	245,000	1,047,689	802,689	427.6	39.9
9 - Other Financing Sources	1,400,000	108,938	(1,291,062)	7.8	1.5
Total Revenue	321,896,610	266,887,823	(55,008,787)	82.9	83.5
Total Resources Available	354,084,417	306,369,289	(47,715,128)	86.5	86.0
Uses of Resources					
Expenditures					
01: Basic Education	173,028,017	144,394,568	28,633,449	83.5	76.5
02: Basic Education - ALE	397,991	377,615	20,376	94.9	150.3
12: Fed Stimulus - School Imp	2,710,402	2,165,430	544,972	79.9	77.6

Run Date: July 18, 2013

Run Time: 11:58 am

Report ID: TS158.v3

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
General Fund As Of: June 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					
21: Special Education, State	34,786,331	30,039,718	4,746,613	86.4	92.2
24: Special Education, Federal	7,327,575	5,985,088	1,342,487	81.7	81.3
31: Career & Tech Ed, State	9,647,573	8,023,486	1,624,087	83.2	85.6
34: Middle School CTE	873,273	641,318	231,955	73.4	100.0
38: Career & Tech Ed, Federal	322,314	205,846	116,468	63.9	80.9
45: CTE Skills Cntr Trade Ind	0	3,908	(3,908)	100.0	87.4
51: Disadvantaged, Federal	11,238,455	7,239,530	3,998,925	64.4	81.4
52: School Improvement, Federa	1,900,398	1,633,521	266,877	86.0	111.9
55: Learning Assistance Prog,	4,709,349	3,433,436	1,275,913	72.9	89.8
56: State Institutions, Ctrs &	585,784	432,301	153,483	73.8	66.9
57: NegleCTEd & Delinquent	52,531	36,957	15,574	70.4	100.0
58: Special & Pilot Programs	1,297,478	220,422	1,077,056	17.0	22.3
59: Institutions - Adult Jails	82,853	57,774	25,079	69.7	81.4
61: Head Start, Federal	4,617,321	3,695,933	921,388	80.0	76.6
64: Limited English Proficienc	395,078	140,540	254,538	35.6	47.1
65: Transitional Bilingual, St	2,997,081	2,722,032	275,049	90.8	84.4
68: Indian Education, Federal	153,462	127,398	26,064	83.0	86.0
69: Other Compensatory Program	191,409	165,295	26,114	86.4	105.7
73: Summer School	136,000	38,804	97,196	28.5	28.1
74: Highly Capable, State	327,373	295,952	31,421	90.4	78.3
79: Other Instructional Pgms	8,958,814	2,577,358	6,381,456	28.8	33.5
89: Community Services	414,311	257,146	157,165	62.1	69.1
97: District-Wide Support	43,442,788	36,931,013	6,511,775	85.0	81.2
98: Nutrition Svcs	11,891,171	11,855,036	36,135	99.7	104.8
99: Pupil Transportation	10,270,110	9,188,794	1,081,316	89.5	96.9
Total Expenditures	332,755,242	272,886,219	59,869,023	82.0	80.0
Total Uses of Resources	332,755,242	272,886,219	59,869,023	82.0	80.0
Ending Fund Balance	21,329,175	33,483,070	12,153,895	157.0	181.1
840: Nonspendable - Inventory & Prepaid Items	2,243,741	3,650,093	1,406,352	162.7	71.6
850: Restricted for Uninsured Risk	1,500,000	0	(1,500,000)	0.0	100.0
820: Committed to Encumbrances	788,421	197,087	(591,334)	25.0	325.4
860: Committed to Debt & Fiscal Mgmt	8,890,185	9,636,346	746,161	108.4	105.9
870: Committed to Contingencies	1,000,000	1,000,000	0	100.0	100.0
Total Debt and Fiscal Management	14,422,347	14,483,526	61,179	100.4	101.1

Run Date: July 18, 2013

Run Time: 11:58 am

Report ID: TS158.v3

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
General Fund As Of: June 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>
821: Restricted for Carryover	0	4,483	4,483	100.0	100.0
830: Restricted for Debt Service	182,608	146,086	(36,522)	80.0	100.0
866: Assigned to Carryover	150,000	3,010,406	2,860,406	2,006.9	100.0
868: Assigned to C&I	631,773	4,132,968	3,501,195	654.2	100.0
875: Assigned to Future Operations	5,942,447	17,703,997	11,761,550	297.9	318.6
Total Restricted and Assigned FB	6,906,828	24,997,940	18,091,112	361.9	380.4
890: Unassigned Fund Balance	0	(5,998,396)	(5,998,396)	100.0	100.0
Total Fund Balance	21,329,175	33,483,070	12,153,895	157.0	181.1

Run Date: July 18, 2013
Run Time: 12:02 pm
Report ID: TS166.v3

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account w/% Received
General Fund As Of: June 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	80,770,000	81,485,883	715,883	100.9	81,554,758	81,920,633	365,875	100.4
13000: Sale Of Tax Title Property	1,941	0	(1,941)	0.0	1,941	0	(1,941)	0.0
1 - Local Taxes	80,771,941	81,485,883	713,942	100.9	81,556,699	81,920,633	363,934	100.4
2 - Local Non-Tax								
21000: Tuition & Fees - Unassigned	544,700	572,959	28,259	105.2	470,000	617,535	147,535	131.4
21010: Regular Student Fees	100,000	114,576	14,576	114.6	100,000	68,754	(31,246)	68.8
21020: ALE Student Fees	0	39,372	39,372	100.0	0	1,224	1,224	100.0
21210: Special Ed Preschool Tuition	70,250	54,466	(15,784)	77.5	70,250	55,981	(14,269)	79.7
21730: Summer School - Tuition & Fees	85,000	27,090	(57,910)	31.9	85,000	34,800	(50,200)	40.9
21800: Convenience Fee	0	22,853	22,853	100.0	0	24,110	24,110	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	85,511	85,511	100.0	0	7,460	7,460	100.0
22010: Sale of Supplies & Svcs - FR 1	0	81,660	81,660	100.0	0	115,385	115,385	100.0
22020: Sale of Supplies & Svcs - FR 2	0	11,287	11,287	100.0	0	73,994	73,994	100.0
22030: Sale of Supplies & Svcs-Schools	1,500	240	(1,260)	16.0	1,500	2	(1,499)	0.1
22040: Sale of Recoverable Items	102,071	98,442	(3,629)	96.4	102,071	97,315	(4,756)	95.3
22050: Sale of Supplies & Svcs - Trip 1	0	83,862	83,862	100.0	0	53,024	53,024	100.0
22060: Sale of Supplies & Svcs - Trip 2	0	76,220	76,220	100.0	0	10,579	10,579	100.0
22100: Other Storeroom Sales	23,147	5,582	(17,565)	24.1	23,147	3,729	(19,418)	16.1
22200: Copy Center Reimbursements	100,000	30,095	(69,905)	30.1	50,000	26,535	(23,465)	53.1
22310: CTE Sales of Goods, Supplies & Svcs	60,000	32,394	(27,606)	54.0	60,000	37,844	(22,156)	63.1
22910: Nutrition Service Sales	1,789,747	1,755,356	(34,391)	98.1	1,585,846	1,656,064	70,218	104.4
22930: NS Refunds	0	0	0	100.0	0	2,529	2,529	100.0
22940: NS Sales - Special Events	15,000	14,334	(666)	95.6	15,000	14,032	(968)	93.5
22960: NS Sales - Breakfast	118,130	117,954	(176)	99.9	109,829	110,775	946	100.9
22990: School Bus Revenue	0	1,600	1,600	100.0	0	1,650	1,650	100.0
23000: Investment Earnings	200,000	51,802	(148,198)	25.9	100,000	60,823	(39,177)	60.8
25000: Gifts, Grants, & Donations (Local)	120,000	252,832	132,832	210.7	120,000	236,417	116,417	197.0
26000: Fines & Damages	65,000	45,296	(19,704)	69.7	65,000	41,157	(23,843)	63.3
27000: Rentals & Leases	356,100	259,072	(97,028)	72.8	356,100	253,200	(102,901)	71.1
27020: Facility Use - Utility Surcharge	15,400	13,108	(2,292)	85.1	15,400	10,958	(4,442)	71.2
27030: Facility Use - Custodial Labor	271,500	230,446	(41,054)	84.9	271,500	196,610	(74,890)	72.4
27040: Facility Use - Field/Stadium Maint	12,000	5,583	(6,418)	46.5	12,000	8,168	(3,833)	68.1
27050: Facility Use - Security	0	4,352	4,352	100.0	0	1,118	1,118	100.0
27060: Facility Use - Theater Tech	16,000	17,838	1,838	111.5	16,000	16,825	825	105.2
28000: Insurance Recoveries	0	108,891	108,891	100.0	0	5,594	5,594	100.0

Run Date: July 18, 2013
Run Time: 12:02 pm
Report ID: TS166.v3

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account w/% Received
General Fund As Of: June 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								
29000: Local Support Non Tax-Unassigned	1,245,973	814,072	(431,901)	65.3	1,375,731	859,915	(515,816)	62.5
29001: Procurement Card Rebates	0	50,872	50,872	100.0	75,000	103,905	28,905	138.5
29010: Cash Over/Short	0	(53)	(53)	100.0	0	(1,716)	(1,716)	100.0
29060: Timber Sales	0	0	0	100.0	0	94,811	94,811	100.0
29070: CPF Indirect	700,000	0	(700,000)	0.0	700,000	0	(700,000)	0.0
29100: E-Rate Discount	0	172,838	172,838	100.0	0	6,457	6,457	100.0
29220: Advertising Commissions	0	15,000	15,000	100.0	52,000	15,000	(37,000)	28.8
29230: Photography Commissions	70,000	54,914	(15,086)	78.4	70,000	53,365	(16,636)	76.2
29240: Vending-Beverage Commissions	19,000	4,731	(14,269)	24.9	19,000	3,894	(15,106)	20.5
29250: Vending-Food Commissions	1,000	256	(744)	25.6	1,000	305	(695)	30.5
29260: Other Commissions/Rebates	0	8,668	8,668	100.0	10,000	23,043	13,043	230.4
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2 - Local Non-Tax	6,121,518	5,336,370	(785,148)	87.2	5,951,374	5,003,166	(948,208)	84.1
3 - State - General Purpose								
31000: Apportionment	134,715,022	109,033,648	(25,681,374)	80.9	135,794,816	109,528,849	(26,265,967)	80.7
31210: Apportionment - Special Ed	5,611,261	4,612,351	(998,910)	82.2	5,466,952	4,501,010	(965,942)	82.3
33000: Local Effort Assistance	6,227,672	5,205,798	(1,021,874)	83.6	6,593,123	5,758,405	(834,718)	87.3
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3 - State - General Purpose	146,553,955	118,851,797	(27,702,158)	81.1	147,854,891	119,788,264	(28,066,627)	81.0
4 - State - Special Purpose								
41000: Special Purpose - Unassigned	6,769,450	9,863	(6,759,587)	0.1	6,769,450	6,725	(6,762,725)	0.1
41210: Special Education	18,892,684	15,106,392	(3,786,292)	80.0	19,237,317	15,450,240	(3,787,077)	80.3
41550: Learning Assistance	4,650,735	3,734,955	(915,780)	80.3	4,885,008	3,919,329	(965,679)	80.2
41560: State Institutions, Centers, and Homes - Delinquent	607,006	321,428	(285,578)	53.0	442,244	286,694	(155,550)	64.8
41580: Special & Pilot Programs	1,068,696	214,517	(854,179)	20.1	1,297,478	233,354	(1,064,124)	18.0
41590: Institutions - Juveniles in Adult Jail	69,196	57,887	(11,309)	83.7	86,747	59,508	(27,239)	68.6
41650: Transitional Bilingual	1,898,009	1,536,760	(361,249)	81.0	1,932,855	1,628,909	(303,946)	84.3
41740: Highly Capable	253,419	205,807	(47,613)	81.2	249,312	199,882	(49,430)	80.2
41980: School Nutrition Services	271,495	192,478	(79,017)	70.9	299,246	294,072	(5,174)	98.3
41990: Transportation - Operations	5,547,622	4,603,282	(944,340)	83.0	6,197,622	4,698,390	(1,499,232)	75.8
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4 - State - Special Purpose	40,028,312	25,983,369	(14,044,943)	64.9	41,397,279	26,777,101	(14,620,178)	64.7
5 - Federal - General Purpose								
52000: Direct Federal Revenue - Unassigned	292,861	266,117	(26,744)	90.9	294,080	289,783	(4,297)	98.5
53000: Impact Aid - Maintenance & Operations	0	0	0	100.0	0	14,068	14,068	100.0
53290: Impact Aid - Special Ed Funding	0	0	0	100.0	0	26,399	26,399	100.0

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TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account w/% Received
General Fund As Of: June 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								
54000: Federal in Lieu of Taxes	0	75,778	75,778	100.0	0	55,637	55,637	100.0
55000: Federal Forests	80,000	25,518	(54,482)	31.9	80,000	25,158	(54,842)	31.4
5 - Federal - General Purpose	372,861	367,413	(5,448)	98.5	374,080	411,046	36,966	109.9
6 - Federal - Special Purpose								
61000: Special Purpose - OSPI Unassigned	0	18,750	18,750	100.0	0	10,000	10,000	100.0
61110: Federal Stimulus - Title 1	0	0	0	100.0	0	0	0	100.0
61120: Federal Stimulus - School Improvement	3,937,501	2,683,582	(1,253,919)	68.2	2,811,500	2,025,653	(785,847)	72.0
61130: Federal Stimulus - Fiscal Stabilization	0	92,106	92,106	100.0	0	0	0	100.0
61190: Federal Stimulus	0	1,898	1,898	100.0	0	0	0	100.0
61240: Special Ed - Supplemental	7,590,087	4,816,244	(2,773,843)	63.5	7,600,894	5,019,558	(2,581,336)	66.0
61380: CTE - Carl Perkins Grant	293,467	201,232	(92,235)	68.6	334,336	196,842	(137,494)	58.9
61510: Disadvantaged - Title IA	12,917,543	9,230,206	(3,687,337)	71.5	11,657,649	6,790,894	(4,866,755)	58.3
61520: School Improvement - TII, IV, V & VI	1,972,779	1,976,863	4,084	100.2	1,971,283	1,542,077	(429,206)	78.2
61570: Institutions - Neglected & Delinquent	0	16,093	16,093	100.0	54,490	33,570	(20,920)	61.6
61640: Limited English Proficiency	381,834	159,481	(222,353)	41.8	402,980	129,837	(273,143)	32.2
61890: Other Community Services	99,411	0	(99,411)	0.0	99,411	0	(99,411)	0.0
61910: Regular Lunch Reimbursement	161,382	144,788	(16,594)	89.7	203,167	146,611	(56,556)	72.2
61920: Reduced Price Lunch Reimbursement	687,529	509,825	(177,704)	74.2	623,444	601,975	(21,469)	96.6
61930: Free Lunch Reimbursement	6,096,336	5,980,555	(115,781)	98.1	6,875,357	6,256,538	(618,819)	91.0
61940: Certified Lunch Reimbursement	0	0	0	100.0	0	156,749	156,749	100.0
61950: Regular Breakfast Reimbursement	20,476	17,899	(2,577)	87.4	20,461	17,367	(3,094)	84.9
61960: Reduced Price Breakfast Reimbursement	176,939	138,029	(38,910)	78.0	161,907	153,302	(8,605)	94.7
61970: Free Breakfast Reimbursement	2,030,811	2,010,011	(20,800)	99.0	2,245,079	2,056,159	(188,920)	91.6
61980: Free Snack Reimbursement	83,086	79,644	(3,442)	95.9	89,127	88,436	(691)	99.2
62000: Direct Special Purpose Grants	360,000	206,721	(153,279)	57.4	366,000	107,726	(258,274)	29.4
62610: Head Start	5,078,049	3,484,633	(1,593,416)	68.6	5,078,049	3,660,971	(1,417,078)	72.1
62680: Indian Education - ED	159,186	125,741	(33,445)	79.0	159,186	120,643	(38,543)	75.8
63000: Federal Grants Through Other Entities - Unassigned	21,967	523,995	502,028	2,385.4	12,967	26,731	13,764	206.1
63210: SPED Medicaid Match	110,000	30,164	(79,836)	27.4	0	127,695	127,695	100.0
69980: USDA Commodities	550,000	561,525	11,525	102.1	550,000	652,060	102,060	118.6
6 - Federal - Special Purpose	42,728,383	33,009,987	(9,718,396)	77.3	41,317,287	29,921,395	(11,395,892)	72.4
7 - Revenue from other Districts								
71210: Special Education	1,500,000	1,865,565	365,565	124.4	1,800,000	1,904,498	104,498	105.8
71450: CTE Skills Center RV	88,158	73,401	(14,757)	83.3	0	5,095	5,095	100.0

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TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account w/% Received
General Fund As Of: June 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	1,588,158	1,938,966	350,808	122.1	1,800,000	1,909,593	109,593	106.1
8 - Revenue from other Agencies								
81000: Governmental Entities	257,176	77,721	(179,455)	30.2	245,000	457,579	212,579	186.8
82000: Private Foundations Revenue	0	0	0	100.0	0	2,126	2,126	100.0
85000: Educational Service Districts	0	24,804	24,804	100.0	0	587,983	587,983	100.0
8 - Revenue from other Agencies	257,176	102,525	(154,651)	39.9	245,000	1,047,689	802,689	427.6
9 - Other Financing Sources								
93000: Sale of Equipment	0	20,611	20,611	100.0	0	108,938	108,938	100.0
95000: Long-Term Financing	0	0	0	100.0	0	0	0	100.0
99000: Operating Transfers	1,350,000	0	(1,350,000)	0.0	1,400,000	0	(1,400,000)	0.0
9 - Other Financing Sources	1,350,000	20,611	(1,329,389)	1.5	1,400,000	108,938	(1,291,062)	7.8
<u>District Total</u>	319,772,304	267,096,922	(52,675,382)	83.5	321,896,610	266,887,823	(55,008,787)	82.9

Run Date: July 18, 2013

Run Time: 12:03 pm

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TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: June 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	144,122,496	138,837,761	11,384,219	121,319,393	19,919,723	(2,401,355)	101.7
01030: BE BECCA Program	0	114,545	1,246	18,416	296	95,832	16.3
01031: BE CTE Carryover	213,643	146,106	0	0	0	146,106	0.0
01040: BE Building Contributions	0	398,505	34,403	157,764	5,774	234,967	41.0
01050: BE Kindergarten Contributions	0	33,770	2,820	32,727	0	1,043	96.9
01079: BE Categorical Carryover	1,211,086	0	0	0	0	0	100.0
01110: BE FD Kindergarten - State	4,000,000	4,000,000	703,584	3,606,290	551,361	(157,650)	103.9
01210: BE Fund Balance Special Ed	1,291,000	1,291,000	110,338	1,161,601	146,402	(17,003)	101.3
01240: BE SPED Peer Review Pool	75,000	75,000	0	0	0	75,000	0.0
01250: BE Campus Security	1,284,769	1,285,769	109,411	1,152,230	190,246	(56,707)	104.4
01270: BE Secondary Advisory Stipends	50,000	50,000	0	1,914	0	48,086	3.8
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	3,408,694	3,408,694	417,350	4,113,347	709,403	(1,414,057)	141.5
01440: BE FB Non-Instructional	1,099,362	1,006,290	75,475	761,467	116,832	127,991	87.3
01460: BE FB Instructional	3,406,130	3,070,091	289,229	2,781,800	577,330	(289,039)	109.4
01470: BE Full Day Kindergarten Supt	1,457,589	1,457,589	107,222	1,060,391	184,279	212,919	85.4
01480: BE Innovative Programs	0	329,111	33,291	81,687	1,415	246,009	25.3
01650: BE Special Programs	0	1,180,145	89,761	795,792	134,818	249,535	78.9
01701: BE OP OT Relief	95,000	96,414	6,819	66,263	953	29,199	69.7
01850: Student Achievement	0	265,000	11,282	36,589	4,876	223,535	15.6
01901: BE Running Start	839,976	856,499	257,716	544,996	267,020	44,483	94.8
01902: BE Fresh Start	679,860	639,720	0	140,190	539,670	(40,140)	106.3
01905: BE Int'l Baccalaureate	150,000	230,412	18,642	94,955	10,375	125,083	45.7
01915: BE Bargained Enhancement 5-10	1,110,000	1,110,000	7,587	127,510	3,414	979,076	11.8
01940: BE MS Athletic Reserve	477,000	1,296,313	8,070	99,359	5,859	1,191,095	8.1
01990: BE Curriculum & Instruction	1,466,097	1,484,859	488,634	1,768,341	(330,021)	46,539	96.9
01991: BE Curriculum & Instruction 1x	3,433,903	5,686,968	1,651,679	2,606,438	178,727	2,901,803	49.0
01992: BE C&I Optional Days	3,046,412	3,046,412	481,684	1,865,111	112,226	1,069,075	64.9
Total 01: Basic Education	173,028,017	171,506,973	16,290,462	144,394,568	23,330,979	3,781,426	97.8
02: Basic Education - ALE							
02000: BE Alternative Learning Exp	397,991	424,991	26,666	377,615	67,412	(20,036)	104.7
Total 02: Basic Education - ALE	397,991	424,991	26,666	377,615	67,412	(20,036)	104.7
12: Fed Stimulus - School Imp							

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TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: June 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>
12: Fed Stimulus - School Imp							
12503: School Improvement 12-13	2,710,402	2,689,759	209,141	2,165,430	248,190	276,139	89.7
Total 12: Fed Stimulus - School Imp	2,710,402	2,689,759	209,141	2,165,430	248,190	276,139	89.7
21: Special Education, State							
21000: Special Education - State	34,335,419	35,070,179	2,878,899	29,759,083	5,081,488	229,608	99.3
21560: SPED - State Safety Net	400,000	400,000	29,464	275,545	40,438	84,017	79.0
21720: SPED - District Settlement	50,912	50,912	0	2,700	0	48,212	5.3
21900: SPED Work Training	0	6,546	0	2,389	0	4,157	36.5
Total 21: Special Education, State	34,786,331	35,527,637	2,908,364	30,039,718	5,121,926	365,994	99.0
24: Special Education, Federal							
24502: SPED IDEAB Flow Thru 11-12	0	0	0	65,339	2,110	(67,449)	100.0
24503: SPED IDEAB Flow Thru 12-13	6,240,121	6,240,121	512,840	5,115,477	876,838	247,806	96.0
24512: SPED IDEAB Preschool 11-12	0	0	0	1,667	0	(1,667)	100.0
24513: SPED IDEA Preschool 12-13	210,504	249,853	31,512	184,414	33,287	32,152	87.1
24562: SPED Safety Net 11-12	0	0	0	16,672	0	(16,672)	100.0
24563: SPED Safety Net 12-13	876,950	876,950	55,191	601,519	93,698	181,733	79.3
24615: SPED IDEAB Transition 04-05	0	586	0	0	0	586	0.0
Total 24: Special Education, Federal	7,327,575	7,367,510	599,543	5,985,088	1,005,934	376,488	94.9
31: Career & Tech Ed, State							
31000: CTE Technical Support	229,868	229,868	18,690	191,551	35,822	2,495	98.9
31510: CTE Administration	913,541	866,552	64,625	707,285	160,010	(743)	100.1
31600: CTE Agriculture & Science	506,725	504,725	44,497	406,680	65,439	32,606	93.5
31605: CTE Lincoln Tree Farm Harvest	0	0	3,448	28,075	2,100	(30,175)	100.0
31610: CTE Business Education	1,977,311	1,964,311	167,784	1,646,996	283,819	33,496	98.3
31620: CTE Marketing Education	310,237	310,237	24,253	267,732	44,116	(1,611)	100.5
31630: CTE Diversified Occupations	570,345	561,345	45,275	484,326	78,465	(1,446)	100.3
31640: CTE Trade & Industry	1,723,186	1,698,686	143,106	1,604,566	251,572	(157,451)	109.3
31650: CTE Family & Consumer Science	1,322,579	1,297,429	95,860	1,096,502	163,093	37,833	97.1
31670: CTE Technology	811,696	803,296	89,847	657,883	104,276	41,137	94.9
31671: CTE Tech Ed Recoverable	0	7,000	0	0	0	7,000	0.0
31680: CTE Health Occupations	437,588	434,088	36,264	377,605	59,323	(2,840)	100.7
31710: CTE Career Guidance	598,280	598,280	49,508	476,004	86,852	35,424	94.1
31901: CTE Running Start	96,823	52,219	15,894	35,211	31,804	(14,796)	128.3
31902: CTE Fresh Start	149,394	126,873	0	43,070	106,324	(22,521)	117.8
Total 31: Career & Tech Ed, State	9,647,573	9,454,909	799,052	8,023,486	1,473,015	(41,592)	100.4

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TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: June 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	873,273	910,565	55,111	641,318	105,590	163,657	82.0
Total 34: Middle School CTE	873,273	910,565	55,111	641,318	105,590	163,657	82.0
38: Career & Tech Ed, Federal							
38502: CTE Perkins Grant 11-12	0	0	0	3,748	0	(3,748)	100.0
38503: CTE Perkins Grant 12-13	322,314	260,687	15,091	186,574	21,827	52,286	79.9
38523: CTE GRADS Start Up - Oakland	0	20,276	0	15,364	0	4,912	75.8
38533: Non-Traditional Fields - CTE	0	5,785	161	161	0	5,624	2.8
Total 38: Career & Tech Ed, Federal	322,314	286,748	15,252	205,846	21,827	59,075	79.4
45: CTE Skills Cntr Trade Ind							
45640: CTE Skills Center	0	5,000	0	3,908	350	742	85.2
Total 45: CTE Skills Cntr Trade Ind	0	5,000	0	3,908	350	742	85.2
51: Disadvantaged, Federal							
51153: Adv Placement Test Fee Program	0	6,440	0	6,440	0	0	100.0
51502: T1-A Disadvantaged 11-12	0	0	0	13,133	87	(13,220)	100.0
51503: T1-A Disadvantaged 12-13	11,144,161	9,698,099	683,382	7,075,793	1,094,313	1,527,994	84.2
51602: T1-D Neglect & Delinqnt 11-12	0	0	0	834	0	(834)	100.0
51603: T1-D Neglect & Delinqnt 12-13	94,294	128,175	7,967	73,920	17,684	36,571	71.5
51633: ESEA Priority/Focus Schools	0	69,411	3,325	69,411	0	0	100.0
Total 51: Disadvantaged, Federal	11,238,455	9,902,125	694,674	7,239,530	1,112,084	1,550,511	84.3
52: School Improvement, Federa							
52472: T2-A Teacher Quality 11-12	0	0	0	22,207	877	(23,084)	100.0
52473: T2-A Teacher Quality 12-13	1,900,398	1,980,368	157,563	1,611,314	279,693	89,361	95.5
Total 52: School Improvement, Federa	1,900,398	1,980,368	157,563	1,633,521	280,570	66,277	96.7
55: Learning Assistance Prog,							
55500: Learning Assistance Program	4,709,349	4,723,823	339,935	3,433,436	584,300	706,087	85.1
Total 55: Learning Assistance Prog,	4,709,349	4,723,823	339,935	3,433,436	584,300	706,087	85.1
56: State Institutions, Ctrs &							
56510: Remann Hall	585,784	585,784	42,944	432,301	58,019	95,464	83.7
Total 56: State Institutions, Ctrs &	585,784	585,784	42,944	432,301	58,019	95,464	83.7
57: NegleCTEd & Delinquent							
57512: T1-D Neglect/Delinquent 11-12	0	0	0	1,773	0	(1,773)	100.0
57513: T1-D Neglect/Delinquent 12-13	52,531	73,071	3,785	35,185	6,715	31,171	57.3
Total 57: NegleCTEd & Delinquent	52,531	73,071	3,785	36,957	6,715	29,399	59.8

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TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: June 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	646	0	301	0	345	46.6
58020: Collection of Evidence	0	69,843	8,150	51,572	1,577	16,694	76.1
58040: WA Alt Assessment Systems	0	1,420	0	138	0	1,282	9.7
58060: HSPE Testing	0	28,581	0	1,343	5	27,234	4.7
58079: Certification Bonus	1,181,000	1,181,000	0	0	0	1,181,000	0.0
58212: Jobs for Washington's Graduate	0	18,153	770	6,930	34	11,189	38.4
58223: IB Registration Fee Reimb-Foss	0	3,669	0	3,669	0	0	100.0
58562: College Readiness Init. 12-13	0	74,049	131	23,838	0	50,211	32.2
58563: College Readiness Init. 13-14	0	61,950	8,267	18,971	0	42,979	30.6
58623: Nav 101 College Ready 12-13	100,000	131,721	1,914	81,612	808	49,301	62.6
58653: Admin Intern Program 12-13	16,478	16,478	1,365	19,837	0	(3,359)	120.4
58663: Recruiting Washington Teachers	0	19,860	854	1,954	6,272	11,634	41.4
58673: Wa FIRST-1st Robotics Compet.	0	4,674	(122)	4,455	0	219	95.3
58683: Wa FIRST-1st Lego League	0	1,870	0	1,817	0	53	97.2
58693: Wa FIRST-1st Tech Challenge	0	4,583	0	3,985	0	598	86.9
Total 58: Special & Pilot Programs	1,297,478	1,618,497	21,330	220,422	8,695	1,389,380	14.2
59: Institutions - Adult Jails							
59100: Inst - Juveniles in Adult Jail	82,853	86,837	5,762	57,774	13,342	15,721	81.9
Total 59: Institutions - Adult Jails	82,853	86,837	5,762	57,774	13,342	15,721	81.9
61: Head Start, Federal							
61512: Head Start Regular 11-12	0	1,672,181	0	1,124,861	1,488	545,833	67.4
61513: Head Start Regular 12-13	4,567,108	4,357,572	345,916	2,536,051	571,494	1,250,028	71.3
61522: Head Start Training 11-12	0	17,031	0	17,031	0	0	100.0
61523: Head Start Training 12-13	50,213	50,213	787	17,990	16,292	15,931	68.3
Total 61: Head Start, Federal	4,617,321	6,096,997	346,703	3,695,933	589,273	1,811,791	70.3
64: Limited English Proficienc							
64503: Limited English 12-13	395,078	412,850	11,114	140,540	24,674	247,636	40.0
Total 64: Limited English Proficienc	395,078	412,850	11,114	140,540	24,674	247,636	40.0
65: Transitional Bilingual, St							
65000: Transitional Bilingual	2,997,081	3,152,333	299,373	2,722,032	429,206	1,095	100.0
Total 65: Transitional Bilingual, St	2,997,081	3,152,333	299,373	2,722,032	429,206	1,095	100.0
68: Indian Education, Federal							
68503: Indian Education 12-13	153,462	144,586	11,093	127,398	20,665	(3,477)	102.4
Total 68: Indian Education, Federal	153,462	144,586	11,093	127,398	20,665	(3,477)	102.4

Run Date: July 18, 2013

Run Time: 12:03 pm

Report ID: TS152.v3

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: June 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>
69: Other Compensatory Program							
69100: SPED Reimbursable	191,409	196,118	20,058	159,854	29,425	6,839	96.5
69200: District Conferences	0	8,338	0	5,441	0	2,897	65.3
Total 69: Other Compensatory Program	191,409	204,456	20,058	165,295	29,425	9,736	95.2
73: Summer School							
73000: Summer School - District	136,000	156,650	12,506	38,360	42,929	75,361	51.9
73010: Summer School Programs	0	14,351	225	444	7,420	6,487	54.8
Total 73: Summer School	136,000	171,001	12,731	38,804	50,349	81,848	52.1
74: Highly Capable, State							
74000: Highly Capable	327,373	360,347	17,883	295,952	39,285	25,111	93.0
Total 74: Highly Capable, State	327,373	360,347	17,883	295,952	39,285	25,111	93.0
79: Other Instructional Pgms							
79000: Other Instructional Programs	6,000,000	3,927,574	0	0	0	3,927,574	0.0
79010: Tuition Based Preschool	470,000	372,195	20,691	196,350	35,001	140,844	62.2
79023: 21st Century CL Ctr 12-13	0	15,000	272	1,946	0	13,054	13.0
79040: Head Start Contributions	0	299	0	299	0	0	100.1
79063: 21st Century Comm Learn 12-13	0	7,000	228	5,846	0	1,154	83.5
79073: Healthy Schools Program	0	13,177	0	12,876	0	301	97.7
79103: Early Childhood Ed 12-13	769,450	784,077	188,320	762,097	101,094	(79,115)	110.1
79142: Washington STEM-Elem Engineers	0	970	0	970	0	0	100.0
79163: City Truancy Grant 12-13	48,000	48,000	3,943	44,113	119	3,768	92.2
79171: Youth Service America 10-11	0	1,476	0	152	0	1,324	10.3
79172: Youth Service America 11-12	0	2,259	0	2,211	0	48	97.9
79190: ECEAP Contributions	0	293	0	128	0	165	43.8
79203: JROTC - Army 12-13	310,326	310,326	27,486	275,967	48,629	(14,270)	104.6
79213: Readiness to Learn 12-13	0	25,000	25,000	25,000	25,000	(25,000)	200.0
79223: Refugee Impact 12-13	0	20,000	0	253	13,000	6,747	66.3
79263: JROTC - Navy 12-13	176,712	176,712	15,008	161,122	25,843	(10,254)	105.8
79270: JROTC - Navy Start Up	0	1,175	210	1,399	0	(224)	119.1
79280: Twilight School	0	47,874	5,292	53,798	448	(6,372)	113.3
79285: Tacoma Kids Rock	0	1,282	0	0	0	1,282	0.0
79293: JROTC - Navy Orientation 12-13	0	4,537	433	9,202	0	(4,665)	202.8
79310: SPED Community Preschool	0	169,439	6,021	28,519	18,043	122,877	27.5
79332: City of Tacoma Mini Grants 12	0	3,857	0	3,174	0	683	82.3
79333: City of Tacoma Mini Grants 13	0	9,660	3,599	4,323	0	5,337	44.8

Run Date: July 18, 2013

Run Time: 12:03 pm

Report ID: TS152.v3

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: June 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							
79371: Raikes Foundation Grant	0	216	0	216	0	0	100.1
79372: Raikes Foundation Grant 11-12	0	51,709	0	5,532	0	46,177	10.7
79373: Raikes Foundation Grant 12-13	150,000	20,000	121	1,994	0	18,006	10.0
79383: ECEAP USDA Meals/Snacks 12-13	0	15,000	3,232	14,850	0	150	99.0
79393: LHS Poverty Grant 12-13	322,922	183,127	25,000	119,084	60,000	4,043	97.8
79432: School/Family/Comm Partners 12	0	7,673	0	2,050	0	5,623	26.7
79441: Washington STEM-Lincoln	0	6,212	0	0	0	6,212	0.0
79453: Family Literacy Project	0	10,000	0	0	0	10,000	0.0
79473: Action for Healthy Kids-Edison	0	2,000	495	1,807	0	193	90.4
79492: Tacoma Truancy Center 11-12	0	0	0	1,218	0	(1,218)	100.0
79493: Tacoma Truancy Center 12-13	35,322	41,006	5,014	39,390	5,413	(3,797)	109.3
79503: JROTC - Air Force 12-13	191,850	191,850	15,710	146,567	26,724	18,560	90.3
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	141,933	141,933	16,157	153,582	27,978	(39,626)	127.9
79543: 21st Century CL Ctr 12-13	0	12,400	1,054	1,792	0	10,608	14.5
79573: City of Tacoma Ladies 1st Prog	0	34,965	0	13,860	8,316	12,789	63.4
79580: Curriculum Fundraising	0	338,434	5,827	170,470	945	167,020	50.6
79590: Read 2 Me (formerly Werlin)	42,247	42,247	7,007	35,069	6,250	928	97.8
79604: Puyallup Tribe Charity	0	677	0	0	0	677	0.0
79612: Puyallup Tribe Donation 5	95,000	90,418	5,643	76,379	9,420	4,619	94.9
79693: Lincoln Ctr Intelligence + Cha	0	48,202	0	0	0	48,202	0.0
79733: Lincoln Ctr Extended Day Supp.	0	30,000	1,114	19,689	0	10,311	65.6
79743: UWT Dual Track ELL 12-13	0	46,200	0	0	0	46,200	0.0
79780: Hilltop Artists	172,184	172,184	14,349	143,487	28,697	0	100.0
79850: Arts Collaboration	32,868	32,868	1,546	21,868	0	11,000	66.5
79884: Nat'l Board Certification	0	23,049	0	18,708	0	4,341	81.2
Total 79: Other Instructional Pgms	8,958,814	7,486,041	398,770	2,577,358	440,921	4,467,763	40.3
89: Community Services							
89010: Facility Use	230,000	230,000	12,047	139,365	7,198	83,437	63.7
89020: Facility Use - Fields	6,200	6,200	494	5,990	131	79	98.7
89030: Facility Use - Swim Pools	8,700	8,700	86	10,916	93	(2,310)	126.5
89040: Facility Use - Stadiums	20,000	20,000	1,571	6,657	1,255	12,088	39.6
89050: Facility Use - Theaters	50,000	50,000	6,495	56,084	5,094	(11,178)	122.4

Run Date: July 18, 2013

Run Time: 12:03 pm

Report ID: TS152.v3

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: June 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							
89060: Facility Use - Other	0	0	4,501	38,135	463	(38,598)	100.0
89150: Summer Nutrition Svcs	99,411	99,411	0	0	0	99,411	0.0
Total 89: Community Services	414,311	414,311	25,193	257,146	14,235	142,929	65.5
97: District-Wide Support							
97000: District-Wide Support	40,172,019	41,394,699	3,196,530	32,650,790	7,161,257	1,582,652	96.2
97090: DWS Tech General Admin	1,400,000	1,400,000	262,342	1,524,728	4,329	(129,056)	109.2
97093: DWS Tech Util/Net	112,124	327,124	412,092	1,261,630	188,218	(1,122,725)	443.2
97440: DWS FB Non-Instructional	203,508	303,508	21,607	325,247	35,643	(57,382)	118.9
97480: DWS Innovative Programs	0	0	0	8,361	0	(8,361)	100.0
97580: DWS Security	1,555,137	1,554,726	118,490	1,160,257	213,367	181,102	88.4
97850: DWS Student Achievement	0	25,000	0	0	0	25,000	0.0
Total 97: District-Wide Support	43,442,788	45,005,057	4,011,062	36,931,013	7,602,814	471,230	99.0
98: Nutrition Svcs							
98000: Nutrition Services	11,891,171	11,891,171	1,278,457	11,850,550	5,089,089	(5,048,468)	142.5
98030: Nutrition Svcs - Summer	0	0	4,346	4,486	72,397	(76,883)	100.0
Total 98: Nutrition Svcs	11,891,171	11,891,171	1,282,803	11,855,036	5,161,486	(5,125,350)	143.1
99: Pupil Transportation							
99000: Pupil Transportation	10,973,360	11,049,833	417,307	9,326,577	1,120,345	602,911	94.5
99110: Transportation - Ex Curr	(226,250)	(226,250)	0	270,504	50,379	(547,133)	(141.8)
99120: Transportation - Field Trips	(477,000)	(552,088)	(19,769)	(408,287)	10,509	(154,310)	72.0
Total 99: Pupil Transportation	10,270,110	10,271,495	397,538	9,188,794	1,181,233	(98,532)	101.0
District Total	332,755,242	332,755,242	29,003,905	272,886,219	49,022,514	10,846,509	96.7

Run Date: July 18, 2013
Run Time: 12:07 pm
Report ID: TS161.v4

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
Associated Student Body Fund As Of: June 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	113,323	113,323	100.0	100.0
819: Restricted to Fund Purposes	1,643,180	1,767,759	124,579	107.6	121.3
820: Committed to Encumbrances	0	50	50	100.0	100.0
Total Committed and Assigned FB	1,643,180	1,881,131	237,951	114.5	124.2
Total Beginning Fund Balance	1,643,180	1,881,131	237,951	114.5	124.2
Revenue					
1 - General Student Body	1,364,323	872,905	(491,418)	64.0	65.1
2 - Athletics	223,200	219,899	(3,301)	98.5	73.1
3 - Classes	503,300	263,888	(239,412)	52.4	46.0
4 - Clubs	2,277,458	681,211	(1,596,247)	29.9	29.3
6 - Private Money	124,880	11,713	(113,167)	9.4	7.1
Total Revenue	4,493,161	2,049,615	(2,443,546)	45.6	43.9
Total Resources Available	6,136,341	3,930,747	(2,205,594)	64.1	64.6
Uses of Resources					
Expenditures					
1 - General Student Body	1,528,706	725,961	802,745	47.5	63.0
2 - Athletics	239,497	295,369	(55,872)	123.3	36.7
3 - Classes	372,850	246,025	126,825	66.0	51.3
4 - Clubs	2,084,565	609,672	1,474,893	29.2	25.5
6 - Private Money	123,980	8,600	115,380	6.9	18.9
Total Expenditures	4,349,598	1,885,627	2,463,971	43.4	41.2
Total Uses of Resources	4,349,598	1,885,627	2,463,971	43.4	41.2
Ending Fund Balance	1,786,743	2,045,120	258,377	114.5	137.0

Run Date: July 18, 2013

Run Time: 12:08 pm

Report ID: TS157.v5

TACOMA SCHOOL DISTRICT NO. 10
ASB Statement Of Revenue and Expenditure by BRC
Associated Student Body Fund June 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	1,138	411	0	0	1,549	0	1,549
101 Arlington	330	2,417	1,860	1,150	886	0	886
103 Birney	8,410	7,455	5,851	24,000	10,014	0	10,014
104 Blix	2,780	730	903	3,300	2,607	0	2,607
105 Boze	6,025	8,582	9,874	12,250	4,733	0	4,733
107 Browns Pt	11,514	15,048	15,991	38,000	10,571	0	10,571
109 Bryant	4,262	2,719	3,535	20,300	3,447	0	3,447
110 Crescent Hts	1,198	2	63	4,200	1,137	0	1,137
113 DeLong	19,181	10,460	14,906	22,930	14,735	0	14,735
115 Downing	5,051	18,051	17,618	28,500	5,484	0	5,484
117 Edison	8,870	1,902	5,594	4,000	5,177	0	5,177
119 Fawcett	891	33,657	30,497	10,000	4,051	0	4,051
121 Fern Hill	2,222	278	711	10,200	1,789	0	1,789
123 Franklin	2,655	1,195	249	750	3,600	0	3,600
125 Geiger	1,815	3	0	2,200	1,818	0	1,818
133 Jefferson	2,877	689	896	9,017	2,670	0	2,670
135 Larchmont	8,117	6,668	8,601	13,000	6,185	0	6,185
137 Lister	5,398	3,138	2,379	34,500	6,156	0	6,156
139 Lowell	3,741	5	786	2,200	2,960	0	2,960
143 Lyon	8,544	1,891	3,318	5,000	7,118	0	7,118
147 Manitou Pk	6,636	8,295	8,333	7,800	6,599	0	6,599
149 Mann	607	127	424	2,700	311	0	311
151 McCarver	1,691	3,863	3,090	9,600	2,464	0	2,464
157 NE Tacoma	4,763	6,811	7,752	29,900	3,822	0	3,822
163 Pt Defiance	18,523	23,176	22,227	23,330	19,472	0	19,472
165 Reed	7,086	2,773	3,945	5,250	5,915	0	5,915
169 Roosevelt	1,830	606	63	4,400	2,373	0	2,373
175 Sheridan	14,060	12,118	11,805	35,550	14,373	0	14,373
177 Sherman	5,442	8,362	8,958	12,400	4,846	0	4,846
179 Stanley	2,093	153	120	2,200	2,127	0	2,127
181 Skyline	6,831	22,506	20,869	18,779	8,468	0	8,468
185 Washington	3,251	27,097	24,451	20,200	5,897	0	5,897
187 Whitman	5,062	2,961	3,449	11,600	4,574	0	4,574
189 Whittier	7,362	12,160	14,142	16,650	5,379	0	5,379
200 Giaudrone	50,583	62,506	50,795	61,838	62,294	0	62,294
202 Baker	82,183	55,454	55,171	59,790	82,466	0	82,466
206 Gray	92,191	56,553	55,734	76,075	93,010	0	93,010

Run Date: July 18, 2013

Run Time: 12:08 pm

Report ID: TS157.v5

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

		<u>Beginning</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Adopted</u> <u>Budget</u> <u>Expenditures</u>	<u>Fund Balance</u> <u>w/o Imprest</u> <u>Funds</u>	<u>Imprest</u> <u>Funds</u>	<u>Fund</u> <u>Balance</u>
<u>BRC</u>		<u>Balance</u>						
208	Hunt	16,213	24	0	0	16,237	0	16,237
210	Jason Lee	22,806	23,163	20,452	29,770	25,517	0	25,517
212	Mason	3,154	29,314	13,106	78,550	19,362	0	19,362
216	Meeker	104,078	110,039	117,265	200,875	96,852	0	96,852
218	Stewart	44,414	48,888	41,921	56,500	51,381	0	51,381
220	Truman	51,973	56,035	51,263	69,275	56,745	0	56,745
221	First Creek	14,816	32,134	28,828	37,600	18,123	0	18,123
224	Foss	106,323	128,411	137,354	403,152	97,380	0	97,380
226	Lincoln	113,925	237,345	215,032	321,250	136,238	0	136,238
228	Mt Tahoma	281,861	228,282	226,063	542,879	284,079	0	284,079
230	Stadium	318,587	308,223	291,911	961,428	334,898	0	334,898
232	Wilson	262,191	285,614	211,861	775,640	335,944	0	335,944
234	Oakland	1,045	43	0	850	1,088	0	1,088
237	Tacoma School For The Arts	24,306	18,258	14,119	80,920	28,445	0	28,445
239	Science & Math Institute	11,061	8,822	6,935	29,350	12,948	0	12,948
607	Career & Technical Education	28,091	41	0	0	28,133	0	28,133
617	District Athletics/Activities	37,054	98,356	79,130	96,000	56,280	0	56,280
734	Young Ambassadors	24,025	15,802	15,430	22,000	24,397	0	24,397
<u>District Total</u>		<u>1,881,131</u>	<u>2,049,615</u>	<u>1,885,627</u>	<u>4,349,598</u>	<u>2,045,120</u>	<u>0</u>	<u>2,045,120</u>

Run Date: July 18, 2013
 Run Time: 12:09 pm
 Report ID: TS159.v5

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
Capital Projects Fund As Of: June 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					
Restricted Fund Balance					
861: Restricted from Bond Proceeds	0	7,858,532	7,858,532	100.0	100.0
Total Restricted Fund Balance	0	7,858,532	7,858,532	100.0	42.5
Committed and Assigned FB					
862: Restricted from Levy Proceeds	3,166,100	0	(3,166,100)	0.0	100.0
820: Committed to Encumbrances	0	3,724,283	3,724,283	100.0	100.0
Total Committed and Assigned FB	3,166,100	3,724,283	558,183	117.6	441.5
Total Beginning Fund Balance	3,166,100	11,582,815	8,416,715	365.8	79.3
Revenue					
1 - Local Taxes	19,571,350	19,009,054	(562,296)	97.1	98.5
2 - Local Non-Tax	17,200	25,841	8,641	150.2	29.5
4 - State - Special Purpose	4,158,000	1,148,101	(3,009,899)	27.6	60.8
8 - Revenue from other Agencies	0	72,807	72,807	100.0	100.0
9 - Other Financing Sources	0	100,244,936	100,244,936	100.0	99.7
Total Revenue	23,746,550	120,500,739	96,754,189	507.4	83.1
Total Resources Available	26,912,650	132,083,553	105,170,903	490.8	80.9
Uses of Resources					
Expenditures					
12 - Site Improvements	187,104	920,562	(733,458)	492.0	709.1
21 - New Buildings	6,424,603	2,138,195	4,286,408	33.3	74.5
22 - Remodeled Buildings	11,506,993	4,380,207	7,126,786	38.1	5.3
31 - Initial Equipment	6,951,340	3,849,636	3,101,704	55.4	54.4
35 - Instructional Technology	0	5,789	(5,789)	100.0	100.0
51 - Sale of Real Estate	0	36,253	(36,253)	100.0	100.0
61 - Bond/Levy Issuance-Election	0	33,000	(33,000)	100.0	100.0
61 - Bond/Levy Issuance-Expn Other	150,000	135,445	14,555	90.3	100.0
Total Expenditures	25,220,040	11,499,087	13,720,953	45.6	65.4
535 Other Financing Uses	1,400,000	0	1,400,000	0.0	0.0
Total Uses of Resources	26,620,040	11,499,087	15,120,953	43.2	61.1

Run Date: July 18, 2013
Run Time: 12:09 pm
Report ID: TS159.v5

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
Capital Projects Fund As Of: June 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>
Ending Fund Balance	292,610	120,584,466	120,291,856	41,210.0	780.5
861: Restricted from Bond Proceeds	0	7,858,532	7,858,532	100.0	100.0
Total Restricted Fund Balance	0	7,858,532	7,858,532	100.0	860.7
862: Restricted from Levy Proceeds	292,610	0	(292,610)	0.0	100.0
820: Committed to Encumbrances	0	3,724,283	3,724,283	100.0	100.0
889: Assigned to Fund Purposes	0	109,001,651	109,001,651	100.0	100.0
Total Committed and Assigned FB	292,610	112,725,934	112,433,324	38,524.3	762.5
Total Ending Fund Balance	292,610	120,584,466	120,291,856	41,210.0	780.5

Run Date: July 18, 2013
Run Time: 12:10 pm
Report ID: TS156.v3

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account
Capital Projects Fund June 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	16,729,950	16,485,831	(244,119)	98.5	19,571,350	19,009,054	(562,296)	97.1
1 - Local Taxes	16,729,950	16,485,831	(244,119)	98.5	19,571,350	19,009,054	(562,296)	97.1
2 - Local Non-Tax								
23000: Investment Earnings	81,106	25,388	(55,718)	31.3	12,200	25,133	12,933	206.0
29050: Mitigation Fees	5,000	0	(5,000)	0.0	5,000	708	(4,292)	14.2
2 - Local Non-Tax	86,106	25,388	(60,718)	29.5	17,200	25,841	8,641	150.2
4 - State - Special Purpose								
41000: Special Purpose - Unassigned	453,280	0	(453,280)	0.0	0	0	0	100.0
41300: State Matching - Paid Direct to District	10,862,056	6,883,931	(3,978,125)	63.4	4,158,000	1,148,101	(3,009,899)	27.6
4 - State - Special Purpose	11,315,336	6,883,931	(4,431,405)	60.8	4,158,000	1,148,101	(3,009,899)	27.6
8 - Revenue from other Agencies								
81000: Governmental Entities	0	(130,664)	(130,664)	100.0	0	72,807	72,807	100.0
8 - Revenue from other Agencies	0	(130,664)	(130,664)	100.0	0	72,807	72,807	100.0
9 - Other Financing Sources								
91000: Sale of Bonds	0	0	0	100.0	0	98,865,000	98,865,000	100.0
91100: Premium on Sale of Bonds	0	0	0	100.0	0	1,379,936	1,379,936	100.0
92000: Sale of Real Property	750,000	748,089	(1,911)	99.7	0	0	0	100.0
9 - Other Financing Sources	750,000	748,089	(1,911)	99.7	0	100,244,936	100,244,936	100.0
<u>District Total</u>	28,881,392	24,012,575	(4,868,817)	83.1	23,746,550	120,500,739	96,754,189	507.4

Run Date: July 18, 2013

Run Time: 12:13 pm

Report ID: TS162.v4

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
Transportation Vehicle Fund As Of: June 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					
889: Assigned to Fund Purposes	3,265,000	3,266,213	1,213	100.0	100.0
Total Committed and Assigned FB	3,265,000	3,266,213	1,213	100.0	100.0
Total Beginning Fund Balance	3,265,000	3,266,213	1,213	100.0	100.0
Revenue					
2 - Local Non-Tax	5,000	4,305	(695)	86.1	40.5
4 - State - Special Purpose	500,000	0	(500,000)	0.0	153.6
9 - Other Financing Sources	10,000	530	(9,470)	5.3	100.0
Total Revenue	515,000	4,835	(510,165)	0.9	151.2
Total Resources Available	3,780,000	3,271,048	(508,952)	86.5	105.5
Uses of Resources					
Expenditures					
910: Barcoded Equipment	1,100,000	0	1,100,000	0.0	0.0
941: Non-Barcoded Equipment	0	455,736	(455,736)	100.0	100.0
Total Expenditures	1,100,000	455,736	644,264	41.4	0.0
Total Uses of Resources	1,100,000	455,736	644,264	41.4	0.0
Ending Fund Balance	2,680,000	2,815,312	135,312	105.0	163.7

Run Date: July 18, 2013
Run Time: 12:14 pm
Report ID: TS156.v3

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account
Transportation Vehicle Fund June 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	7,000	2,838	(4,162)	40.5	5,000	4,305	(695)	86.1
2 - Local Non-Tax	7,000	2,838	(4,162)	40.5	5,000	4,305	(695)	86.1
4 - State - Special Purpose								
44990: Transportation - Depreciation	328,000	503,844	175,844	153.6	500,000	0	(500,000)	0.0
4 - State - Special Purpose	328,000	503,844	175,844	153.6	500,000	0	(500,000)	0.0
9 - Other Financing Sources								
93000: Sale of Equipment	0	0	0	100.0	10,000	530	(9,470)	5.3
9 - Other Financing Sources	0	0	0	100.0	10,000	530	(9,470)	5.3
<u>District Total</u>	335,000	506,682	171,682	151.2	515,000	4,835	(510,165)	0.9

Run Date: July 18, 2013

Run Time: 12:16 pm

Report ID: TS160.v4

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance

Debt Service Fund As Of: **June 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	7,350,000	7,037,999	(312,001)	95.8	100.0
Total Committed and Assigned FB	7,350,000	7,037,999	(312,001)	95.8	91.3
Total Beginning Fund Balance	7,350,000	7,037,999	(312,001)	95.8	91.3
Revenue					
1 - Local Taxes	29,713,200	29,790,173	76,973	100.3	100.1
2 - Local Non-Tax	16,500	7,724	(8,776)	46.8	31.1
9 - Other Financing Sources	0	93,242,330	93,242,330	100.0	100.0
Total Revenue	29,729,700	123,040,227	93,310,527	413.9	100.0
Total Resources Available	37,079,700	130,078,226	92,998,526	350.8	97.7
Uses of Resources					
Expenditures					
701: LTGO Bonds - Discount	0	207,520	(207,520)	100.0	100.0
702: LTGO Bonds - Issuance Costs	0	177,673	(177,673)	100.0	100.0
728: Principal Payments	19,265,000	23,750,000	(4,485,000)	123.3	100.0
730: Interest Payments	11,896,201	11,288,147	608,054	94.9	100.0
790: Contractual Services - Other	250,000	903	249,097	0.4	0.4
Total Expenditures	31,411,201	35,424,243	(4,013,042)	112.8	99.3
535: Other Financing Uses	0	87,691,953	(87,691,953)	100.0	100.0
Total Uses of Resources	31,411,201	123,116,196	(91,704,995)	391.9	99.3
Ending Fund Balance	5,668,499	6,962,030	1,293,531	122.8	89.5

Run Date: July 18, 2013
Run Time: 12:18 pm
Report ID: TS156.v3

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account
DFG/LTDG Fund June 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	29,573,320	29,590,144	16,824	100.1	29,713,200	29,790,173	76,973	100.3
1 - Local Taxes	29,573,320	29,590,144	16,824	100.1	29,713,200	29,790,173	76,973	100.3
2 - Local Non-Tax								
23000: Investment Earnings	27,500	8,556	(18,944)	31.1	16,500	7,724	(8,776)	46.8
2 - Local Non-Tax	27,500	8,556	(18,944)	31.1	16,500	7,724	(8,776)	46.8
9 - Other Financing Sources								
91100: Premium on Sale of Bonds	0	0	0	100.0	0	961,188	961,188	100.0
96000: Sale of Refunding Bonds	0	0	0	100.0	0	92,281,142	92,281,142	100.0
99000: Operating Transfers	4,254,340	4,254,340	0	100.0	0	0	0	100.0
9 - Other Financing Sources	4,254,340	4,254,340	0	100.0	0	93,242,330	93,242,330	100.0
District Total	33,855,160	33,853,040	(2,120)	100.0	29,729,700	123,040,227	93,310,527	413.9