

Date: March 6, 2015

To: Board of Directors

From: Rosalind Medina, Chief Financial Officer

Subject: January 2015 Unaudited Financial Report

This report provides a brief summary of the general fund financial operations through January 31, 2015. Enrollment information also includes the official state count through the month of February 2015 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 January 31 for fiscal years 2013-14 and 2014-15

Table 1

General Fund Comparison for the fiscal period ended	January 31, 2014	January 31, 2015	Variance Higher/(lower)
Beginning Fund Balance	\$ 33,608,934	\$ 32,527,540	\$ (1,081,394)
Revenue	137,150,020	142,854,348	5,704,327
Other Financing Sources	7,982	4,580	(3,400)
Total Resources Available	170,766,936	175,386,468	4,619,532
Expenditures	139,122,165	143,375,529	4,253,364
Other Financing Uses	-	-	-
Total Use of Resources	139,122,165	143,375,529	4,253,364
Ending Fund Balance	\$ 31,644,770	\$ 32,010,940	\$ 366,169

REVENUES

- General fund revenues and other financing sources as of January 31, 2015 were \$142,858,928. This was \$5,700,927 or 4.2% more 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 January increased \$433,914 from this time last year. This is due to the difference in the timing of receipts so far this year compared to last year and an increase in the levy base (i.e., certain State and Federal revenues) used to calculate the 2014 levy verses the 2013 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.
- **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 increased \$308,250 compared to this time last year. Of this variance, \$237,881 was due to the difference in the timing of when the procurement card rebates were received this year; the first rebate was received in September this year compared to December last year. Revenues resulting from facility rentals also increased \$24,521 compared to this time last year. In addition, tuition for Bryant Montessori Preschool increased \$62,169 compared to this time last year.

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). 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 revenue continued

Revenue in this category increased \$3,243,623 compared to this time last year. Apportionment revenue is calculated on budgeted enrollment and staff mix factor from September through December. In January, the state updated the calculation with actual year to date data. Apportionment revenue increased \$3,062,820 compared to this time last year due to an increase of 206 budgeted average annual enrollment FTE. LEA also increased \$149,346 compared to this time last 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 \$3,056,067 compared to this time last year. Of this variance, \$2,103,135 was due to an increase in revenue for the Transportation program. Stewart Middle School also received state funding for the implementation of a Required Action District (RAD) Funding Program in the amount of \$258,539. In addition, Special Education, Transitional Bilingual and Learning Assistance Program (LAP) program revenues increased \$422,625, \$162,104 and \$78,898, respectively, compared to last year at this time.

- **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.

Revenue in this category decreased \$1,210,681 compared to this time last year. This variance is due to the difference in timing of revenue received this year compared to last year. Timing differences for the Head Start program account for \$1,354,306 of the decrease. Last year \$1,523,231 had been received as of December of last year. Revenue for the Title I – Disadvantaged program increased \$244,188 offsetting the decrease in this category. The remaining variance was due to smaller changes in several other programs within this category.

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

Table 2

Revenue and Other Financing Sources Comparison by Year					
Revenue Source	Through January 2014	Percent of Total	Through January 2015	Percent of Total	Variance higher/(lower)
Local Taxes	\$ 37,692,411	27.48%	\$ 38,126,329	26.69%	\$ 433,918
Local Non-Tax	2,991,938	2.18%	3,300,188	2.31%	308,250
State, General Purpose	66,750,068	48.67%	69,993,691	48.99%	3,243,623
State, Special Purpose	15,695,974	11.44%	18,752,041	13.13%	3,056,067
Federal, General Purpose	113,420	0.08%	118,414	0.08%	4,994
Federal, Special Purpose	12,206,076	8.90%	10,995,395	7.70%	(1,210,681)
Revenue - Other Districts	1,418,029	1.03%	1,602,805	1.12%	184,776
Revenue - Other Agencies	282,106	0.21%	(34,516)	(0.02%)	(316,622)
Revenue - Other Financing	7,982	0.01%	4,580	0.00%	(3,402)
Total Revenue	\$ 137,158,002	100.00%	\$ 142,858,928	100.00%	\$ 5,700,927

EXPENDITURES

- General fund expenditures through January 31, 2015 were \$143,375,529; this was \$4,253,364 or 3.1% 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 \$1,882,516 from this time last year. Regular salaries increased \$1,646,845 due to an increase of 46 FTE compared to this time last year as well as longevity increments given to all groups and up to an additional 2.48% salary increase for certain groups provided per their negotiated union agreements. In addition, certificated vacancies/transition and hard to fill position pay increased \$208,950 and \$144,000 respectively, compared to last year.

- **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 \$1,135,254 compared to this time last year. Regular salaries increased \$764,058 due to an increase of 3 FTE compared to this time last year as well as longevity increments given to all groups and up to an additional 4% salary increase for certain groups provided per their negotiated union agreements. Classified staff development also increased \$95,933 compared to this time last year. In addition, classified overtime and classified substitutes increased \$94,843 and \$97,941, respectively, compared to this time last year. The remaining variance was due to several 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 increased \$1,071,513 from this time last year. Of this variance, \$1,009,030 was due to the purchase of Math materials to align the district's curriculum with the common core state standards. This was partially offset by smaller variances in several other 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 \$213,108 compared to this time last year. Of this decrease, \$179,860 was due to the timing of payments for freight costs associated with the Nutrition Services program. In addition, \$291,700 is due timing of payments and milder winter conditions in so far as, natural gas costs. This was partially offset by \$642,730 in costs for Special Education student services compared to this time last year. The remaining variance was due to smaller differences in several other programs.
- **Capital outlay** expenditures consist of payments for items costing more than \$5,000 each and are not consumable by nature. Expenditures in this category decreased \$177,635 compared to this time last year. This was due to \$256,929 expensed for the district garbage truck last year. This was partially offset by increases of \$30,719 and \$28,996 due to purchases by Career & Technical Education for the robotics program at Foss High School and video program at Jason Lee Middle School, respectively.

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 January 2014	Percent of Total	Through January 2015	Percent of Total	Variance higher/(lower)
Certificated Salaries	\$ 62,400,626	44.85%	\$ 64,283,142	44.84%	\$ 1,882,516
Classified Salaries	22,844,604	16.42%	23,979,858	16.73%	1,135,254
Employee Benefits	33,708,962	24.23%	33,719,239	23.52%	10,277
Supplies and Materials	7,550,092	5.43%	8,621,605	6.01%	1,071,513
Contractual Services	12,084,803	8.69%	12,297,911	8.58%	213,108
Local Mileage & Travel	246,967	0.18%	365,298	0.25%	118,331
Capital Outlay	286,111	0.21%	108,476	0.08%	(177,635)
Other Financing Uses	-	0.00%	-	0.00%	-
Total Expenditures	\$ 139,122,165	100.00%	\$ 143,375,529	100.00%	\$ 4,253,364

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). In accordance with Government Accounting Standards Board (GASB) Statement 54, *Fund Balance Reporting and Governmental Fund Type Definition* 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. Effective September 1, 2014 the percentage required by the Debt and Fiscal Management Policy increased to 5% of general fund revenues less other financing sources. 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.

Memo to Board of Directors
Subject: January 2015 Unaudited Financial Report
March 6, 2015
Page 7

Table 4 shows a comparison of fund balance as of January 31, 2014 and January 31, 2015. 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 Descriptions for the fiscal period ended	Fund Balance Comparison by Year				
	January 2014	Percent of Revenue	January 2015	Percent of Revenue	Variance higher/(lower)
Nonspendable - Inventory & Prepaid Items	\$ 2,453,324	0.73%	\$ 4,359,221	1.24%	\$ 1,905,897
Committed to Debt and Fiscal Management	11,058,267	3.31%	12,138,279	3.44%	1,080,012
Committed to Encumbrances	395,277	0.12%	140,355	0.04%	(254,922)
Committed to Contingencies	1,000,000	0.30%	1,000,000	0.28%	-
Total Debt & Fiscal Management Fund Balance	\$ 14,906,868	4.46%	\$ 17,637,855	5.00%	\$ 2,730,987
Restricted for Carryover	\$ 494,990	0.15%	\$ 786,566	0.22%	\$ 291,576
Restricted for Debt Service	109,566	0.03%	73,044	0.02%	(36,522)
Assigned to Carryover	1,674,635	0.50%	2,267,660	0.64%	593,025
Assigned to Curriculum & Instruction	3,580,852	1.07%	3,030,308	0.86%	(550,544)
Assigned to Future Operations	12,842,022	3.84%	8,732,107	2.48%	(4,109,915)
Restricted or Assigned Fund Balance	\$ 18,702,065	5.60%	\$ 14,889,685	4.22%	\$ (3,812,380)
Total Nonspendable, Restricted, Committed and Assigned Fund Balance	\$ 33,608,934	10.06%	\$ 32,527,540	9.22%	\$ (1,081,394)*
Unassigned Fund Balance	\$ (1,964,162)	-0.59%	\$ (516,601)	-0.15%	1,447,563**
Total Unassigned Fund Balance	\$ (1,964,162)	-0.59%	\$ (516,601)	-0.15%	\$ 1,447,563
Total Fund Balance	\$ 31,644,771	9.47%	\$ 32,010,940	9.07%	\$ 366,168
Revenue less other financing	\$ 334,234,392		\$ 352,757,091		

* 2013-14 total revenue less other financing sources as of August 31, 2014

** 2014-15 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 26,134 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 860 budgeted annual average FTE for funded full day kindergarten enrollment.

Table 5 shows monthly budgeted, projected enrollment counts and actual counts through March 2015. The projected annual adjusted average is currently 775 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 - 14	26,328	26,702	373
	* Oct - 14	26,463	26,937	475
	* Nov - 14	26,347	26,882	535
	* Dec - 14	26,281	26,853	572
	* Jan - 15	26,186	26,806	620
	* Feb - 15	26,084	26,807	723
	Mar - 15	26,057	26,766	709
	Apr - 15	25,945	26,691	746
	May - 15	25,888	26,655	767
	Jun - 15	25,764	26,530	766
Average		26,134	26,763	629
Running Start		177	217	40
Running Start in High School		0	39	39
TCC Fresh Start		148	176	28
Reengagement		162	198	36
Goodwill		25	48	23
Alternative Learning Experience		68	49	(20)
Adjusted Average		26,714	27,489	775
* Actual data through February 2015				
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 student is 360 hours (i.e., 2 hours per day x 180 days).

2014-15 is the eighth 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.

There were 890 funded full day kindergarten FTE in 2013-14. For 2014-15, the budget includes 860 funded full day kindergarten FTE; this enrollment is currently projected to be 889 funded FTE.

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 2014. 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

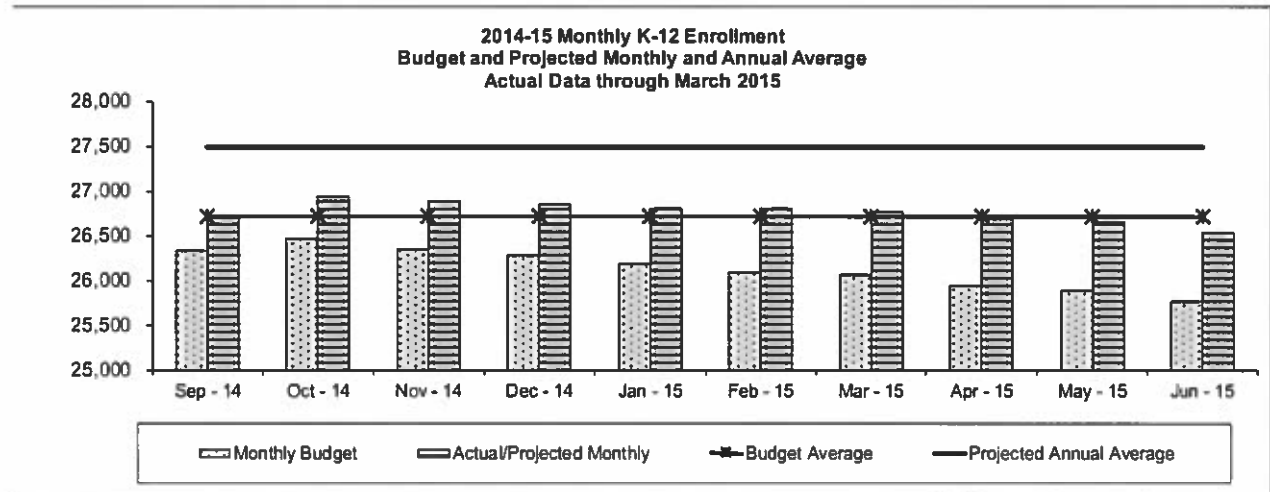


Table 7 displays the variances between actual and projected annual average FTE by individual grade level for 2013-14 and 2014-15, and the variance between projected and budgeted average FTE for 2014-15.

The projected average for 2014-15 enrollment varies from 2013-14 actual enrollment as follows (**Table 7, Column (D)**):

- Elementary schools (grades K-5) increased by 335 FTE;
- Middle schools (grades 6-8) decreased by 50 FTE
- High schools (grades 9-12) decreased by 24 FTE;
- Running Start (college level courses) increased by 44 FTE;
- Running Start (college level courses) in TPS high schools increased by 5 FTE;
- TCC Fresh Start decreased by 2 FTE;
- Reengagement Center increased by 42 FTE;
- Goodwill increased by 19 FTE;
- ALE (Alternative Learning Experience) no change.

The combined variances resulted in an average increase of 368 student FTE from the previous year.

Table 7

K-12 Annual Average FTE Enrollment Two Year Comparison					
	(A) 2013-14 Actual	(B) 2014-15 Budget	(C) 2014-15 Projected	(D) Variance (C)-(A)	(E) Variance (C)-(B)
Kindergarten *	1,282	1,279	1,216	(66)	(63)
Grade 1	2,588	2,455	2,555	(33)	100
Grade 2	2,432	2,458	2,561	129	103
Grade 3	2,251	2,328	2,437	186	109
Grade 4	2,262	2,150	2,252	(10)	102
Grade 5	2,083	2,197	2,212	129	15
Elementary	12,898	12,867	13,233	335	366
Grade 6	2,097	1,971	2,005	(92)	34
Grade 7	2,015	2,023	2,080	65	57
Grade 8	2,021	1,936	1,998	(23)	62
Middle School	6,133	5,930	6,083	(50)	153
Grade 9	2,239	2,426	2,044	(195)	(382)
Grade 10	2,009	1,822	1,993	(16)	171
Grade 11	1,617	1,615	1,742	125	127
Grade 12	1,605	1,474	1,667	62	193
High School	7,470	7,337	7,446	(24)	109
Running Start	173	177	217	44	40
Running Start in High Schools	34	0	39	5	39
TCC Fresh Start **	178	148	176	(2)	28
Reengagement Center **	156	162	198	42	36
Goodwill **	29	25	48	19	23
Alternative Learning Experience	49	68	49	0	(19)
Grand Total *	27,121	26,714	27,489	368	775
Actual data through February 2015					

* This table does not include funded full day kindergarten FTE

** Open Doors - 1418 Programs

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.

Run Date: March 05, 2015
Run Time: 8:42 am
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TACOMA SCHOOL DISTRICT NO. 10
Combined Balance Sheet - All Funds
As Of: January 31, 2015

	Governmental Fund Types					Trust Fund	
	<u>General</u>	<u>Capital Projects</u>	<u>Transportation Vehicle</u>	<u>Debt Service</u>	<u>ASB</u>	<u>Private Purpose</u>	<u>Fund Total</u>
Assets							
200: Imprest Cash	124,660	10,000	0	0	10,645	0	145,305
236: Cash In Bank-Key Bank	1,567,369	36,402	0	0	941,802	9,633	2,555,205
237: Cash In Bank-Key Bank/Food Svc	33,523	0	0	0	0	0	33,523
240: Cash On Deposit With County	1,804,130	780,311	755	118,603	12,334	2,384	2,718,516
241: Warrants Outstanding	(1,519,730)	(716,019)	0	0	(9,076)	(130)	(2,244,955)
310: Taxes Receivable-Current Year	86,871,200	10,150,598	0	47,962,889	0	0	144,984,687
311: Taxes Receivable-Prior Year	1,586,378	307,747	0	695,688	0	0	2,589,813
312: Taxes Receivable-Delinquent	1,366,212	310,680	0	502,231	0	0	2,179,123
320: Due From Other Funds	199,931	0	0	0	60	0	199,991
330: AR Due From Other Gov't Units	1,856,254	0	0	0	0	0	1,856,254
331: AR Grant Claims Due From Other Gov'ts	26,369	0	0	0	0	0	26,369
340: Accounts Receivable	177,614	0	0	0	6,185	0	183,799
341: AR Employee Receivable	895	0	0	0	1,799	0	2,695
346: AR Payroll System Receivable	(50)	0	0	0	0	0	(50)
410: Inventory-Supplies & Materials	437,460	0	0	0	0	0	437,460
413: Inventory-Printing & Graphics	46,173	0	0	0	0	0	46,173
415: Inventory-Maintenance	134,183	0	0	0	0	0	134,183
425: Inventory-Food Service	1,165,978	0	0	0	0	0	1,165,978
450: Investments	47,637,000	151,382,000	3,189,000	4,009,000	1,173,000	419,000	207,809,000
Total Assets	143,515,551	162,261,719	3,189,755	53,288,410	2,136,748	430,887	364,823,070
Liabilities and Fund Balance							
Liabilities							
601: Liabilities	2,343,703	371,841	0	0	116,683	(3,041)	2,829,186
605: Accrued Salaries & Benefits	9,009,998	0	0	0	0	0	9,009,998
606: Est. Property/Liability Ins Payable	3,020,940	0	0	0	0	0	3,020,940
607: Horace Mann Auto Ins Payable	(597)	0	0	0	0	0	(597)
608: Nutrition Svcs Prepaid	157,811	0	0	0	0	0	157,811
610: FICA/Medicare Payable	674,401	0	0	0	0	0	674,401
611: Industrial Insurance Payable	11,711	0	0	0	0	0	11,711
612: Retirement Payable	676,524	0	0	0	0	0	676,524
613: Withholding Tax Payable	(18,199)	0	0	0	0	0	(18,199)
615: Involuntary/Court Ordered Payable	20,854	0	0	0	0	0	20,854
616: Sound Partnership Payable	1,836,139	0	0	0	0	0	1,836,139

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TACOMA SCHOOL DISTRICT NO. 10
Combined Balance Sheet - All Funds
As Of: January 31, 2015

	Governmental Fund Types					Trust Fund	
	General	Capital Projects	Transportation Vehicle	Debt Service	ASB	Private Purpose	Fund Total
Liabilities and Fund Balance							
617: Maintenance Deduct & Benefits Payable	(816,520)	0	0	0	0	0	(816,520)
618: UNUM Life Insurance Payable	90	0	0	0	0	0	90
619: Cancer Insurance Payable	9,563	0	0	0	0	0	9,563
622: Flex Plan Dependent Care Payable	(19,138)	0	0	0	0	0	(19,138)
623: Flex Plan Medical Payable	43,982	0	0	0	0	0	43,982
624: TSA Payable	(8,807)	0	0	0	0	0	(8,807)
627: United Way Payable	17,224	0	0	0	0	0	17,224
629: Veba III/Sick Leave Payable	12,374	0	0	0	0	0	12,374
630: Salary Deferral	56,056	0	0	0	0	0	56,056
632: Benefits And Voluntary Deductions	259,525	0	0	0	0	0	259,525
636: APA Salary Insurance Payable	68,065	0	0	0	0	0	68,065
637: Est Unemployment Payable	430,750	0	0	0	0	0	430,750
638: Est Compensated Absence Payable	566,100	0	0	0	0	0	566,100
639: Est Industrial Ins Payable	3,083,659	0	0	0	0	0	3,083,659
640: Due To Other Funds	60	179,988	0	0	17,587	2,356	199,991
641: AD & D Insurance Payable	(8,593)	0	0	0	0	0	(8,593)
643: Sales Tax Payable	6,366	0	0	0	0	0	6,366
656: Garnishments Payable	33,824	0	0	0	0	0	33,824
657: State Retiree Subsidy Payable	6,270	0	0	0	0	0	6,270
750: Unavailable Revenue	2,398	0	0	0	0	0	2,398
752: Unavailable Revenue-Tuition	(3,000)	0	0	0	0	0	(3,000)
753: Unavailable Revenue-Grants	207,286	0	0	0	0	0	207,286
760: Unavailable Revenue -Taxes Receivable	89,823,791	10,769,025	0	49,160,808	0	0	149,753,624
Total Liabilities	111,504,611	11,320,855	0	49,160,808	134,269	(686)	172,119,857
Fund Balance							
840: Nonspendable - Inventory & Prepaid Items	4,359,221	0	0	0	58,065	0	4,417,285
819: Restricted to Fund Purposes	0	0	0	0	1,874,835	0	1,874,835
821: Restricted for Carryover	786,566	0	0	0	0	0	786,566
830: Restricted for Debt Service	73,044	0	0	9,374,148	0	0	9,447,192
861: Restricted from Bond Proceeds	0	48,002,437	0	0	0	0	48,002,437
862: Restricted from Levy Proceeds	0	13,150,702	0	0	0	0	13,150,702
860: Committed to Debt & Fiscal Mgmt	12,138,279	0	0	0	0	0	12,138,279
870: Committed to Contingencies	1,000,000	0	0	0	0	380,368	1,380,368

Run Date: March 05, 2015
Run Time: 8:42 am
Report ID: TS163.v5

TACOMA SCHOOL DISTRICT NO. 10
Combined Balance Sheet - All Funds
As Of: **January 31, 2015**

	Governmental Fund Types					Trust Fund	
	<u>General</u>	<u>Capital Projects</u>	<u>Transportation Vehicle</u>	<u>Debt Service</u>	<u>ASB</u>	<u>Private Purpose</u>	<u>Fund Total</u>
Liabilities and Fund Balance							
820: Assigned to Encumbrances	140,355	14,227,501	0	0	2,541	0	14,370,397
866: Assigned to Carryover	2,267,660	0	0	0	0	0	2,267,660
868: Assigned to C&I	3,030,308	0	0	0	0	0	3,030,308
875: Assigned to Future Operations	8,732,107	0	0	0	0	0	8,732,107
889: Assigned to Fund Purposes	0	0	3,188,536	0	0	0	3,188,536
890: Unassigned Fund Balance	(516,601)	75,560,224	1,219	(5,246,545)	67,047	51,204	69,916,549
Total Fund Balance	32,010,940	150,940,864	3,189,755	4,127,603	2,002,487	431,573	192,703,221
Total Liabilities and Fund Balance	143,515,551	162,261,719	3,189,755	53,288,410	2,136,756	430,887	364,823,078

Run Date: March 05, 2015

Run Time: 8:46 am

Report ID: TS164.v3

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by State Object with % Spent
General Fund As Of: January 31, 2015



<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	2,676,203	865,417	1,810,786	32.3	2,606,255	745,550	1,860,705	28.6
1 - Credit Transfer	(2,676,203)	(865,417)	(1,810,786)	32.3	(2,606,255)	(745,550)	(1,860,705)	28.6
2 - Salaries - Certificated	158,419,023	62,400,626	96,018,397	39.4	166,129,906	64,283,142	101,846,764	38.7
3 - Salaries - Classified	56,060,783	22,844,604	33,216,179	40.7	57,781,334	23,979,858	33,801,476	41.5
4 - Employees Benefits & Payroll Taxes	77,627,664	33,708,962	43,918,702	43.4	80,962,293	33,719,239	47,243,054	41.6
5 - Supplies, Etc.	17,709,479	7,550,092	10,159,387	42.6	23,208,046	8,621,605	14,586,441	37.1
7 - Purchased Services	32,403,666	12,084,803	20,318,863	37.3	34,468,465	12,297,911	22,170,554	35.7
8 - Travel	521,640	246,967	274,673	47.3	720,887	365,298	355,589	50.7
9 - Capital Outlay	868,498	286,111	582,387	32.9	688,082	108,476	579,606	15.8
<u>District Total</u>	<u>343,610,753</u>	<u>139,122,165</u>	<u>204,488,588</u>	<u>40.5</u>	<u>363,959,013</u>	<u>143,375,529</u>	<u>220,583,484</u>	<u>39.4</u>

Run Date: March 05, 2015

Run Time: 8:50 am

Report ID: TS158.v4

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
General Fund As Of: January 31, 2015

	<u>Current Year Adopted Budget</u>	<u>Current Year Year to Date Actual</u>	<u>Under Budget (Over)</u>	<u>% Current Year Budget</u>	<u>% Prior Year Budget</u>
Resources Available					
Debt and Fiscal Management					
840: Nonspendable - Inventory & Prepaid Items	2,453,324	4,359,221	1,905,897	177.7	67.2
860: Committed to Debt & Fiscal Mgmt	13,789,254	12,138,279	(1,650,975)	88.0	109.9
870: Committed to Contingencies	1,000,000	1,000,000	0	100.0	100.0
820: Assigned to Encumbrances	395,277	140,355	(254,922)	35.5	200.6
Total Debt and Fiscal Management	17,637,855	17,637,855	0	100.0	100.0
Restricted and Assigned FB					
821: Restricted for Carryover	900,000	786,566	(113,434)	87.4	198.0
830: Restricted for Debt Service	73,043	73,044	1	100.0	100.0
866: Assigned to Carryover	1,771,614	2,267,660	496,046	128.0	93.5
868: Assigned to C&I	3,030,308	3,030,308	0	100.0	124.5
875: Assigned to Future Operations	7,972,684	8,732,107	759,423	109.5	89.9
Total Restricted and Assigned FB	13,747,649	14,889,685	1,142,036	108.3	96.9
Total Beginning Fund Balance	31,385,504	32,527,540	1,142,036	103.6	98.2
Revenue					
1 - Local Taxes	84,119,382	38,126,329	(45,993,053)	45.3	46.6
2 - Local Non-Tax	6,111,595	3,300,188	(2,811,407)	54.0	47.1
3 - State - General Purpose	167,082,326	69,993,691	(97,088,635)	41.9	41.9
4 - State - Special Purpose	52,566,900	18,752,041	(33,814,859)	35.7	34.0
5 - Federal - General Purpose	310,504	118,414	(192,090)	38.1	30.5
6 - Federal - Special Purpose	39,650,008	10,995,395	(28,654,613)	27.7	34.4
7 - Revenue from other Districts	1,800,000	1,602,805	(197,195)	89.0	78.8
8 - Revenue from other Agencies	1,116,376	(34,516)	(1,150,892)	(3.1)	36.7
9 - Other Financing Sources	1,500,000	4,580	(1,495,420)	0.3	0.5
Total Revenue	354,257,091	142,858,928	(211,398,163)	40.3	41.2
Total Resources Available	385,642,595	175,386,468	(210,256,127)	45.5	46.5
Uses of Resources					
Expenditures					
01: Basic Education	186,488,526	74,472,987	112,015,539	39.9	40.6
02: Basic Education - ALE	394,160	155,118	239,042	39.4	33.5
03: Basic Education-1418 Open	1,815,852	349,644	1,466,208	19.3	100.0
12: Fed Stimulus - School Imp	0	2,818	(2,818)	100.0	100.0

Run Date: March 05, 2015

Run Time: 8:50 am

Report ID: TS158.v4

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
General Fund As Of: January 31, 2015

	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	38,192,439	16,643,340	21,549,099	43.6	43.1
22: SPED Infants & Tod - State	1,020,521	388,831	631,691	38.1	12.7
24: Special Education, Federal	7,116,072	2,821,751	4,294,321	39.7	40.6
31: Career & Tech Ed, State	9,351,156	3,886,244	5,464,912	41.6	44.4
34: Middle School CTE	1,095,669	545,229	550,440	49.8	54.7
38: Career & Tech Ed, Federal	238,035	32,484	205,551	13.6	14.9
45: CTE Skills Cntr Trade Ind	0	1,446	(1,446)	100.0	100.0
51: Disadvantaged, Federal	12,528,599	3,731,861	8,796,738	29.8	35.8
52: School Improvement, Federa	1,767,504	754,428	1,013,076	42.7	41.3
55: Learning Assistance Prog,	7,755,241	2,932,547	4,822,694	37.8	27.4
56: State Institutions, Ctrs &	586,043	233,693	352,350	39.9	38.3
57: NegleCTEd & Delinquent	91,304	39,099	52,205	42.8	69.8
58: Special & Pilot Programs	1,340,182	380,920	959,262	28.4	8.9
59: Institutions - Adult Jails	89,220	32,106	57,114	36.0	34.2
61: Head Start, Federal	4,710,004	1,941,139	2,768,865	41.2	47.2
64: Limited English Proficienc	402,360	22,846	379,514	5.7	6.6
65: Transitional Bilingual, St	3,965,751	1,720,188	2,245,563	43.4	44.6
68: Indian Education, Federal	137,434	59,854	77,580	43.6	43.9
69: Other Compensatory Program	161,029	46,304	114,725	28.8	48.3
73: Summer School	500,000	11,698	488,302	2.3	0.3
74: Highly Capable, State	861,966	333,896	528,070	38.7	46.7
79: Other Instructional Pgms	12,414,204	1,568,782	10,845,422	12.6	15.3
89: Community Services	443,293	163,075	280,218	36.8	33.3
97: District-Wide Support	47,631,845	19,346,774	28,285,071	40.6	42.1
98: Nutrition Svcs	12,203,350	5,918,821	6,284,529	48.5	50.5
99: Pupil Transportation	10,657,254	4,837,604	5,819,650	45.4	44.1
Total Expenditures	363,959,013	143,375,529	220,583,484	39.4	40.5
Total Uses of Resources	363,959,013	143,375,529	220,583,484	39.4	40.5
Ending Fund Balance	21,683,582	32,010,940	10,327,358	147.6	135.4
840: Nonspendable - Inventory & Prepaid Items	2,453,324	4,359,221	1,905,897	177.7	67.2
860: Committed to Debt & Fiscal Mgmt	13,789,254	12,138,279	(1,650,975)	88.0	109.9
870: Committed to Contingencies	1,000,000	1,000,000	0	100.0	100.0
820: Assigned to Encumbrances	395,277	140,355	(254,922)	35.5	200.6
Total Debt and Fiscal Management	17,637,855	17,637,855	0	100.0	100.0

Run Date: March 05, 2015

Run Time: 8:50 am

Report ID: TS158.v4

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
General Fund As Of: January 31, 2015

	Current Year Adopted Budget	Current Year Year to Date Actual	Under Budget (Over)	% Current Year Budget	% Prior Year Budget
821: Restricted for Carryover	500,000	786,566	286,566	157.3	198.0
830: Restricted for Debt Service	36,522	73,044	36,522	200.0	150.0
866: Assigned to Carryover	150,000	2,267,660	2,117,660	1,511.8	1,116.4
868: Assigned to C&I	0	3,030,308	3,030,308	100.0	389.6
875: Assigned to Future Operations	3,359,205	8,732,107	5,372,902	259.9	181.7
Total Restricted and Assigned FB	4,045,727	14,889,685	10,843,958	368.0	221.1
890: Unassigned Fund Balance	0	(516,601)	(516,601)	100.0	100.0
Total Fund Balance	21,683,582	32,010,940	10,327,358	147.6	135.4

Run Date: March 05, 2015
Run Time: 8:52 am
Report ID: TS166.v4

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account w/% Received
General Fund As Of: January 31, 2015

<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	37,692,411	(43,077,589)	46.7	83,710,000	38,126,329	(45,583,671)	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	158,007	0	(158,007)	0.0	407,441	0	(407,441)	0.0
1 - Local Taxes	80,929,948	37,692,411	(43,237,537)	46.6	84,119,382	38,126,329	(45,993,053)	45.3
2 - Local Non-Tax								
21000: Tuition & Fees - Unassigned	397,475	775,827	378,352	195.2	469,200	843,881	374,681	179.9
21010: Regular Student Fees	100,000	29,772	(70,228)	29.8	50,000	21,225	(28,775)	42.5
21020: ALE Student Fees	0	674	674	100.0	0	0	0	100.0
21210: Special Ed Preschool Tuition	70,250	0	(70,250)	0.0	0	0	0	100.0
21730: Summer School - Tuition & Fees	70,000	3,460	(66,540)	4.9	0	0	0	100.0
21800: Convenience Fee	0	13,971	13,971	100.0	0	15,197	15,197	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	50,000	4,975	(45,025)	10.0	50,000	9,373	(40,627)	18.7
22010: Sale of Supplies & Svcs - FR 1	70,000	72,670	2,670	103.8	150,000	84,218	(65,782)	56.1
22020: Sale of Supplies & Svcs - FR 2	18,000	7,332	(10,668)	40.7	45,000	16,179	(28,821)	36.0
22030: Sale of Supplies & Svcs-Schools	0	37	37	100.0	0	(135)	(135)	100.0
22040: Sale of Recoverable Items	95,000	75,811	(19,189)	79.8	110,000	85,068	(24,932)	77.3
22050: Sale of Supplies & Svcs - Trip 1	100,000	109,477	9,477	109.5	150,000	77,495	(72,505)	51.7
22060: Sale of Supplies & Svcs - Trip 2	50,000	580	(49,420)	1.2	50,000	3,420	(46,580)	6.8
22100: Other Storeroom Sales	5,000	2,536	(2,464)	50.7	5,000	1,355	(3,645)	27.1
22200: Copy Center Reimbursements	50,000	21,714	(28,286)	43.4	50,000	25,672	(24,328)	51.3
22310: CTE Sales of Goods, Supplies & Svcs	40,000	17,741	(22,259)	44.4	40,000	15,872	(24,128)	39.7
22910: Nutrition Service Sales	1,836,774	865,793	(970,981)	47.1	1,470,989	818,723	(652,266)	55.7
22940: NS Sales - Special Events	15,000	3,301	(11,699)	22.0	20,000	2,440	(17,560)	12.2
22960: NS Sales - Breakfast	128,354	56,312	(72,042)	43.9	103,277	53,622	(49,655)	51.9
22990: School Bus Revenue	0	980	980	100.0	0	1,140	1,140	100.0
23000: Investment Earnings	75,000	17,489	(57,511)	23.3	75,000	12,309	(62,691)	16.4
25000: Gifts, Grants, & Donations (Local)	260,000	86,586	(173,414)	33.3	200,000	100,315	(99,685)	50.2
26000: Fines & Damages	45,000	13,764	(31,236)	30.6	45,000	25,091	(19,909)	55.8
27000: Rentals & Leases	300,000	145,022	(154,978)	48.3	300,000	169,543	(130,457)	56.5
27010: Facility Use - Computer Lab Fee	0	(136)	(136)	100.0	0	0	0	100.0
27020: Facility Use - Utility Surcharge	13,200	7,377	(5,823)	55.9	13,200	7,574	(5,627)	57.4
27030: Facility Use - Custodial Labor	227,900	113,786	(114,114)	49.9	248,900	104,121	(144,779)	41.8
27040: Facility Use - Field/Stadium Maint	9,000	10,958	1,958	121.8	14,000	8,302	(5,698)	59.3
27050: Facility Use - Security	0	216	216	100.0	0	1,128	1,128	100.0
27060: Facility Use - Theater Tech	21,000	7,550	(13,450)	36.0	21,000	11,535	(9,465)	54.9

Run Date: March 05, 2015
Run Time: 8:52 am
Report ID: TS166.v4

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account w/% Received
General Fund As Of: January 31, 2015

<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								
28000: Insurance Recoveries	60,000	5,000	(55,000)	8.3	60,000	11,616	(48,384)	19.4
29000: Local Support Non Tax-Unassigned	1,257,876	338,312	(919,564)	26.9	1,261,029	398,065	(862,964)	31.6
29001: Procurement Card Rebates	100,000	45,987	(54,013)	46.0	150,000	283,868	133,868	189.2
29010: Cash Over/Short	0	147	147	100.0	0	(236)	(236)	100.0
29060: Timber Sales	0	0	0	100.0	0	1,886	1,886	100.0
29070: CPF Indirect	700,000	0	(700,000)	0.0	700,000	0	(700,000)	0.0
29100: E-Rate Discount	0	135,248	135,248	100.0	0	86,718	86,718	100.0
29220: Advertising Commissions	52,000	0	(52,000)	0.0	76,000	2,250	(73,750)	3.0
29230: Photography Commissions	70,000	0	(70,000)	0.0	70,000	0	(70,000)	0.0
29240: Vending-Beverage Commissions	19,000	1,216	(17,784)	6.4	19,000	669	(18,331)	3.5
29250: Vending-Food Commissions	5,000	348	(4,652)	7.0	5,000	595	(4,405)	11.9
29260: Other Commissions/Rebates	20,000	105	(19,895)	0.5	70,000	94	(69,906)	0.1
2 - Local Non-Tax	6,350,829	2,991,938	(3,358,891)	47.1	6,111,595	3,300,188	(2,811,407)	54.0
3 - State - General Purpose								
31000: Apportionment	146,011,043	62,209,220	(83,801,823)	42.6	152,720,880	65,272,040	(87,448,840)	42.7
31210: Apportionment - Special Ed	5,810,947	2,474,997	(3,335,950)	42.6	5,791,240	2,506,454	(3,284,786)	43.3
33000: Local Effort Assistance	7,568,728	2,065,851	(5,502,877)	27.3	8,570,206	2,215,197	(6,355,009)	25.8
3 - State - General Purpose	159,390,718	66,750,068	(92,640,650)	41.9	167,082,326	69,993,691	(97,088,635)	41.9
4 - State - Special Purpose								
41000: Special Purpose - Unassigned	5,000,000	2,796	(4,997,204)	0.1	7,500,000	0	(7,500,000)	0.0
41210: Special Education	19,849,561	8,097,965	(11,751,596)	40.8	20,730,965	8,520,591	(12,210,374)	41.1
41220: SPED Infants & Toddlers - State	1,133,013	418,949	(714,064)	37.0	1,020,521	459,365	(561,156)	45.0
41550: Learning Assistance	7,777,493	3,283,846	(4,493,647)	42.2	8,136,799	3,362,744	(4,774,055)	41.3
41560: State Institutions, Centers, and Homes - I	446,968	173,129	(273,839)	38.7	472,746	176,707	(296,039)	37.4
41580: Special & Pilot Programs	1,258,660	78,497	(1,180,163)	6.2	1,340,182	322,451	(1,017,731)	24.1
41590: Institutions - Juveniles in Adult Jail	93,569	31,573	(61,996)	33.7	93,413	31,634	(61,779)	33.9
41650: Transitional Bilingual	2,193,216	945,572	(1,247,644)	43.1	2,433,259	1,107,676	(1,325,583)	45.5
41740: Highly Capable	264,603	111,925	(152,678)	42.3	265,506	112,852	(152,654)	42.5
41980: School Nutrition Services	285,859	112,748	(173,111)	39.4	299,138	115,916	(183,222)	38.7
41990: Transportation - Operations	7,864,635	2,438,971	(5,425,664)	31.0	10,274,371	4,542,106	(5,732,265)	44.2
4 - State - Special Purpose	46,167,577	15,695,974	(30,471,604)	34.0	52,566,900	18,752,041	(33,814,859)	35.7
5 - Federal - General Purpose								
52000: Direct Federal Revenue - Unassigned	291,883	113,420	(178,463)	38.9	310,504	118,414	(192,090)	38.1

Run Date: March 05, 2015
Run Time: 8:52 am
Report ID: TS166.v4

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account w/% Received
General Fund As Of: January 31, 2015

<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								
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
55000: Federal Forests	80,000	0	(80,000)	0.0	0	0	0	100.0
5 - Federal - General Purpose	371,883	113,420	(258,463)	30.5	310,504	118,414	(192,090)	38.1
6 - Federal - Special Purpose								
61000: Special Purpose - OSPI Unassigned	0	12,000	12,000	100.0	17,000	7,500	(9,500)	44.1
61120: Federal Stimulus - School Improvement	0	28,414	28,414	100.0	0	2,940	2,940	100.0
61240: Special Ed - Supplemental	7,209,412	2,097,090	(5,112,322)	29.1	7,466,184	2,130,471	(5,335,713)	28.5
61380: CTE - Carl Perkins Grant	221,514	24,449	(197,065)	11.0	249,746	0	(249,746)	0.0
61510: Disadvantaged - Title IA	9,746,312	2,788,803	(6,957,509)	28.6	13,025,174	3,032,991	(9,992,183)	23.3
61520: School Improvement - TII, IV, V & VI	1,843,593	601,903	(1,241,690)	32.6	1,854,465	630,757	(1,223,708)	34.0
61570: Institutions - Neglected & Delinquent	51,138	27,898	(23,240)	54.6	95,796	32,656	(63,140)	34.1
61640: Limited English Proficiency	398,956	0	(398,956)	0.0	410,407	11,957	(398,450)	2.9
61890: Other Community Services	99,411	0	(99,411)	0.0	102,393	0	(102,393)	0.0
61910: Regular Lunch Reimbursement	161,326	60,585	(100,741)	37.6	151,176	57,647	(93,530)	38.1
61920: Reduced Price Lunch Reimbursement	662,340	278,733	(383,607)	42.1	691,824	291,691	(400,133)	42.2
61930: Free Lunch Reimbursement	6,771,238	2,688,214	(4,083,024)	39.7	6,773,468	2,718,576	(4,054,892)	40.1
61940: Certified Lunch Reimbursement	186,275	73,351	(112,924)	39.4	224,070	72,632	(151,438)	32.4
61950: Regular Breakfast Reimbursement	20,080	7,248	(12,832)	36.1	17,739	6,828	(10,911)	38.5
61960: Reduced Price Breakfast Reimbursement	167,878	68,051	(99,827)	40.5	169,822	68,122	(101,700)	40.1
61970: Free Breakfast Reimbursement	2,226,241	847,572	(1,378,669)	38.1	2,130,931	844,709	(1,286,222)	39.6
61980: Free Snack Reimbursement	94,245	25,787	(68,458)	27.4	76,650	14,649	(62,001)	19.1
61990: Fresh Fruit & Vegetable Reimbursement	0	38,516	38,516	100.0	106,000	48,193	(57,807)	45.5
62000: Direct Special Purpose Grants	0	10,305	10,305	100.0	0	0	0	100.0
62610: Head Start	4,843,167	1,815,922	(3,027,245)	37.5	5,180,000	461,617	(4,718,383)	8.9
62680: Indian Education - ED	140,926	44,539	(96,387)	31.6	144,196	38,876	(105,320)	27.0
63000: Federal Grants Through Other Entities - U	12,967	0	(12,967)	0.0	12,967	15,200	2,233	117.2
63210: SPED Medicaid Match	0	27,406	27,406	100.0	0	(17,904)	(17,904)	100.0
69980: USDA Commodities	626,315	639,290	12,975	102.1	750,000	525,287	(224,713)	70.0
6 - Federal - Special Purpose	35,483,334	12,206,076	(23,277,258)	34.4	39,650,008	10,995,395	(28,654,613)	27.7
7 - Revenue from other Districts								
71210: Special Education	1,800,000	1,413,029	(386,971)	78.5	1,800,000	1,597,805	(202,195)	88.8
71450: CTE Skills Center RV	0	5,000	5,000	100.0	0	5,000	5,000	100.0
7 - Revenue from other Districts	1,800,000	1,418,029	(381,971)	78.8	1,800,000	1,602,805	(197,195)	89.0

Run Date: March 05, 2015
 Run Time: 8:52 am
 Report ID: TS166.v4

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account w/% Received
 General Fund As Of: **January 31, 2015**

State Account
District Account

8 - Revenue from other Agencies

81000: Governmental Entities
 82000: Private Foundations Revenue
 85000: Educational Service Districts

8 - Revenue from other Agencies

9 - Other Financing Sources

93000: Sale of Equipment
 99000: Operating Transfers

9 - Other Financing Sources

District Total

	<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>
	0	65,604	65,604	100.0	46,200	35,921	(10,279)	77.8
	0	0	0	100.0	184,600	0	(184,600)	0.0
	769,450	216,501	(552,949)	28.1	885,576	(70,436)	(956,012)	(8.0)
	-----	-----	-----	-----	-----	-----	-----	-----
	769,450	282,106	(487,344)	36.7	1,116,376	(34,516)	(1,150,892)	-3.1
	0	7,982	7,982	100.0	0	4,580	4,580	100.0
	1,500,000	0	(1,500,000)	0.0	1,500,000	0	(1,500,000)	0.0
	-----	-----	-----	-----	-----	-----	-----	-----
	1,500,000	7,982	(1,492,018)	0.5	1,500,000	4,580	(1,495,420)	0.3
	<u>332,763,739</u>	<u>137,158,002</u>	<u>(195,605,737)</u>	<u>41.2</u>	<u>354,257,091</u>	<u>142,858,928</u>	<u>(211,398,163)</u>	<u>40.3</u>

Run Date: March 05, 2015

Run Time: 8:54 am

Report ID:TS152.v3

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: January 31, 2015

<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	155,075,865	153,985,769	12,501,623	63,345,772	79,405,830	11,234,167	92.7
01030: BE BECCA Program	0	90,050	853	3,725	1,597	84,728	5.9
01040: BE Building Contributions	0	304,758	7,996	61,820	8,365	234,573	23.0
01050: BE Kindergarten Contributions	0	22,958	2,478	16,268	3,809	2,881	87.4
01079: BE Categorical Carryover	737,944	0	0	0	0	0	100.0
01110: BE FD Kindergarten - State	5,577,514	5,577,514	429,980	2,096,311	2,844,400	636,803	88.6
01210: BE Fund Balance Special Ed	0	0	0	15,536	0	(15,536)	100.0
01240: BE SPED Peer Review Pool	150,000	150,000	239	1,182	172	148,646	0.9
01250: BE Campus Security	1,848,909	1,848,909	115,073	753,633	778,809	316,466	82.9
01270: BE Secondary Advisory Stipends	50,000	50,000	0	0	0	50,000	0.0
01280: BE HS Graduation	71,000	71,028	839	931	0	70,097	1.3
01310: BE Para Coverage	25,000	25,000	0	0	0	25,000	0.0
01320: BE Peer Review Pool	75,000	75,000	0	0	0	75,000	0.0
01430: BE FB Class Size Reduction	5,297,264	5,297,264	462,469	2,316,831	3,191,427	(210,994)	104.0
01440: BE FB Non-Instructional	688,345	688,345	61,795	317,936	428,135	(57,725)	108.4
01460: BE FB Instructional	2,855,091	2,856,861	153,929	826,399	1,268,843	761,619	73.3
01480: BE Innovative Programs	168,986	224,752	5,142	36,887	92,415	95,450	57.5
01650: BE Special Programs	2,323,433	2,323,433	153,786	957,469	664,975	700,988	69.8
01701: BE OP OT Relief	95,000	76,223	0	78,221	273	(2,271)	103.0
01850: Student Achievement	179,662	179,662	0	85,228	0	94,434	47.4
01901: BE Running Start	956,678	1,162,899	390,495	398,484	558,505	205,910	82.3
01905: BE Int'l Baccalaureate	326,417	326,417	20,525	170,101	125,960	30,356	90.7
01915: BE Bargained Enhancement 5-10	1,203,990	1,203,990	6,913	56,194	27,293	1,120,504	6.9
01940: BE MS Athletic Reserve	0	286,118	0	0	0	286,118	0.0
01990: BE Curriculum & Instruction	2,466,097	2,486,157	20,505	1,490,987	214,999	780,172	68.6
01991: BE Curriculum & Instruction 1x	3,030,308	3,159,864	371,194	731,880	319,531	2,108,453	33.3
01992: BE C&I Optional Days	3,286,023	3,286,023	121,996	711,192	251,406	2,323,425	29.3
Total 01: Basic Education	186,488,526	185,758,994	14,827,828	74,472,987	90,186,742	21,099,266	88.6
02: Basic Education - ALE							
02000: BE Alternative Learning Exp	394,160	394,160	17,634	155,118	185,418	53,624	86.4
Total 02: Basic Education - ALE	394,160	394,160	17,634	155,118	185,418	53,624	86.4
03: Basic Education-1418 Open							
03000: Basic Ed - 1418 Open Doors	1,815,852	1,815,852	69,057	349,644	1,067,103	399,105	78.0
Total 03: Basic Education-1418 Open	1,815,852	1,815,852	69,057	349,644	1,067,103	399,105	78.0

Run Date: March 05, 2015

Run Time: 8:54 am

Report ID:TS152.v3

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: January 31, 2015

<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							
12504: School Improvement 13-14	0	28,592	(11)	2,818	0	25,774	9.9
Total 12: Fed Stimulus - School Imp	0	28,592	(11)	2,818	0	25,774	9.9
21: Special Education, State							
21000: Special Education - State	37,682,439	38,703,262	3,198,847	16,420,413	21,069,507	1,213,342	96.9
21560: SPED - State Safety Net	500,000	500,000	35,967	189,557	240,499	69,944	86.0
21720: SPED - District Settlement	10,000	10,000	29,971	31,874	22,090	(43,964)	539.6
21900: SPED Work Training	0	5,092	225	1,496	214	3,382	33.6
Total 21: Special Education, State	38,192,439	39,218,354	3,265,011	16,643,340	21,332,309	1,242,705	96.8
22: SPED Infants & Tod - State							
22000: SPED Infants & Toddlers-State	1,020,521	1,109,103	85,997	388,831	443,666	276,606	75.1
Total 22: SPED Infants & Tod - State	1,020,521	1,109,103	85,997	388,831	443,666	276,606	75.1
24: Special Education, Federal							
24504: SPED IDEAB Flow Thru 13-14	0	0	(429)	60,514	1,239	(61,753)	100.0
24505: SPED IDEAB Flow Thru 14-15	6,040,420	6,040,420	461,878	2,344,899	3,170,994	524,527	91.3
24514: SPED IDEA Preschool 13-14	0	0	0	2,726	0	(2,726)	100.0
24515: SPED IDEA Preschool 14-15	208,649	208,649	16,984	86,326	115,350	6,973	96.7
24564: SPED Safety Net 13-14	0	0	0	15,610	0	(15,610)	100.0
24565: SPED Safety Net 14-15	867,003	867,003	63,104	311,675	366,381	188,947	78.2
Total 24: Special Education, Federal	7,116,072	7,116,072	541,537	2,821,751	3,653,963	640,358	91.0
31: Career & Tech Ed, State							
31000: CTE Technical Support	133,085	133,085	9,524	59,213	68,835	5,036	96.2
31510: CTE Administration	909,708	1,463,255	59,289	288,189	360,771	814,295	44.4
31600: CTE Agriculture & Science	611,991	611,991	34,939	203,589	237,562	170,840	72.1
31605: CTE Lincoln Tree Farm Harvest	0	0	615	16,119	58,086	(74,205)	100.0
31610: CTE Business Education	1,676,260	1,676,260	124,199	674,151	791,118	210,990	87.4
31620: CTE Marketing Education	237,597	237,597	31,084	148,350	166,201	(76,954)	132.4
31630: CTE Diversified Occupations	585,747	585,747	57,497	293,910	375,584	(83,747)	114.3
31640: CTE Trade & Industry	2,067,496	2,067,496	176,055	883,080	980,680	203,736	90.1
31650: CTE Family & Consumer Science	1,187,749	1,187,749	78,847	434,076	498,886	254,787	78.5
31670: CTE Technology	706,773	706,773	68,824	410,819	453,514	(157,561)	122.3
31680: CTE Health Occupations	442,644	442,644	34,291	191,886	222,865	27,894	93.7
31710: CTE Career Guidance	621,887	621,887	49,605	250,991	330,993	39,903	93.6
31901: CTE Running Start	62,628	62,628	31,870	31,870	31,930	(1,172)	101.9
31902: CTE Open Doors	107,591	107,591	0	0	65,000	42,591	60.4

Run Date: March 05, 2015

Run Time: 8:54 am

Report ID:TS152.v3

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: January 31, 2015

<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 31: Career & Tech Ed, State	9,351,156	9,904,703	756,639	3,886,244	4,642,026	1,376,433	86.1
34: Middle School CTE							
34500: CTE Middle School	1,095,669	1,242,785	95,644	545,229	554,212	143,343	88.5
Total 34: Middle School CTE	1,095,669	1,242,785	95,644	545,229	554,212	143,343	88.5
38: Career & Tech Ed, Federal							
38505: CTE Perkins Grant 14-15	238,035	244,745	11,308	32,484	16,498	195,762	20.0
Total 38: Career & Tech Ed, Federal	238,035	244,745	11,308	32,484	16,498	195,762	20.0
45: CTE Skills Cntr Trade Ind							
45640: CTE Skills Center	0	0	0	1,446	0	(1,446)	100.0
Total 45: CTE Skills Cntr Trade Ind	0	0	0	1,446	0	(1,446)	100.0
51: Disadvantaged, Federal							
51404: T1 SIG Cohort III 13-14	2,435,591	2,320,027	141,831	788,277	864,316	667,435	71.2
51504: T1-A Disadvantaged 13-14	0	0	1,828	77,556	(1,296)	(76,260)	100.0
51505: T1-A Disadvantaged 14-15	9,951,027	9,951,027	528,942	2,755,949	4,419,936	2,775,141	72.1
51535: T10-C Homeless Ed 14-15	36,714	36,457	2,689	14,625	17,874	3,958	89.1
51604: T1-D Neglect & Delinqnt 13-14	0	0	0	912	0	(912)	100.0
51605: T1-D Neglect & Delinqnt 14-15	105,267	105,267	6,353	33,112	44,043	28,112	73.3
51635: TI Priority/Focus Schools 15	0	305,004	10,251	61,430	14,338	229,236	24.8
Total 51: Disadvantaged, Federal	12,528,599	12,717,782	691,894	3,731,861	5,359,212	3,626,709	71.5
52: School Improvement, Federa							
52474: T2-A Teacher Quality 13-14	0	0	(625)	15,388	625	(16,013)	100.0
52475: T2-A Teacher Quality 14-15	1,767,504	1,767,504	145,047	739,040	958,811	69,653	96.1
Total 52: School Improvement, Federa	1,767,504	1,767,504	144,422	754,428	959,436	53,640	97.0
55: Learning Assistance Prog,							
55500: Learning Assistance Program	7,755,241	8,534,002	605,180	2,932,547	3,948,570	1,652,884	80.6
Total 55: Learning Assistance Prog,	7,755,241	8,534,002	605,180	2,932,547	3,948,570	1,652,884	80.6
56: State Institutions, Ctrs &							
56510: Remann Hall	586,043	586,043	44,693	233,693	294,827	57,522	90.2
Total 56: State Institutions, Ctrs &	586,043	586,043	44,693	233,693	294,827	57,522	90.2
57: NegleCTEd & Delinquent							
57514: T1-D Neglect/Delinquent 13-14	0	0	0	667	0	(667)	100.0
57515: T1-D Neglect/Delinquent 14-15	91,304	91,304	7,473	38,432	51,264	1,609	98.2
Total 57: NegleCTEd & Delinquent	91,304	91,304	7,473	39,099	51,264	942	99.0
58: Special & Pilot Programs							

Run Date: March 05, 2015

Run Time: 8:54 am

Report ID:TS152.v3

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: January 31, 2015

<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							
58020: Collection of Evidence	25,000	51,059	4,626	13,121	7,763	30,175	40.9
58060: HSPE Testing	0	34,308	0	538	0	33,770	1.6
58079: Certification Bonus	1,242,182	1,242,182	0	0	0	1,242,182	0.0
58085: Academic Acceleration	0	5,598	0	0	0	5,598	0.0
58145: RAD-Required Action District	0	604,226	54,562	302,871	308,347	(6,992)	101.2
58564: College Readiness Init. 14-15	0	72,945	655	3,377	3,560	66,008	9.5
58624: Nav 101 College Ready 13-14	0	0	408	408	(408)	0	100.0
58625: Nav 101 College Ready 14-15	73,000	72,243	4,634	32,562	7,545	32,136	55.5
58635: Priority Schools-Non Title I	0	28,594	3,283	8,642	2,552	17,400	39.1
58655: Admin Intern Program 14-15	0	17,120	2,028	7,609	2,484	7,027	59.0
58665: Recruiting Wash Teachers 14-15	0	19,860	0	0	3,444	16,416	17.3
58675: WA 1st Robotics Competition 15	0	4,674	1,004	4,324	475	(125)	102.7
58685: WA FIRST-FIRST Lego League 15	0	3,373	1,318	1,363	154	1,856	45.0
58695: WA FIRST- FIRST Tech Challenge	0	7,480	414	6,104	329	1,047	86.0
58775: TPEP Teacher Training Funds 15	0	133,446	0	0	194	133,252	0.1
Total 58: Special & Pilot Programs	1,340,182	2,297,108	72,931	380,920	336,438	1,579,750	31.2
59: Institutions - Adult Jails							
59100: Inst - Juveniles in Adult Jail	89,220	97,025	6,055	32,106	4,926	59,993	38.2
Total 59: Institutions - Adult Jails	89,220	97,025	6,055	32,106	4,926	59,993	38.2
61: Head Start, Federal							
61514: Head Start Regular 13-14	0	1,312,863	12,577	1,217,514	3,204	92,146	93.0
61515: Head Start Regular 14-15	4,659,791	4,659,791	304,167	702,039	2,141,784	1,815,968	61.0
61524: Head Start Training 13-14	0	16,546	460	16,546	0	0	100.0
61525: Head Start Training 14-15	50,213	50,213	3,403	5,040	24,677	20,496	59.2
Total 61: Head Start, Federal	4,710,004	6,039,413	320,606	1,941,139	2,169,664	1,928,609	68.1
64: Limited English Proficienc							
64505: Limited English 14-15	402,360	402,360	6,011	22,846	6,186	373,327	7.2
Total 64: Limited English Proficienc	402,360	402,360	6,011	22,846	6,186	373,327	7.2
65: Transitional Bilingual, St							
65000: Transitional Bilingual	3,965,751	4,072,174	311,458	1,720,188	2,027,194	324,792	92.0
Total 65: Transitional Bilingual, St	3,965,751	4,072,174	311,458	1,720,188	2,027,194	324,792	92.0
68: Indian Education, Federal							
68504: Indian Education 13-14	0	0	279	279	(279)	0	100.0
68505: Indian Education 14-15	137,434	115,683	11,581	59,575	78,350	(22,241)	119.2

Run Date: March 05, 2015

Run Time: 8:54 am

Report ID:TS152.v3

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: January 31, 2015

<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	137,434	115,683	11,860	59,854	78,070	(22,241)	119.2
69: Other Compensatory Program							
69100: SPED Reimbursable	161,029	161,029	8,308	40,811	56,989	63,229	60.7
69200: District Conferences	0	14,532	0	5,493	185	8,854	39.1
Total 69: Other Compensatory Program	161,029	175,561	8,308	46,304	57,174	72,083	58.9
73: Summer School							
73000: Summer School - District	500,000	539,611	0	0	0	539,611	0.0
73010: Summer School - Buildings	0	540	0	0	0	540	0.0
73120: Summer School-Transition	0	0	2,192	6,298	0	(6,298)	100.0
73130: Summer School-Targeted	0	0	0	5,400	0	(5,400)	100.0
Total 73: Summer School	500,000	540,151	2,192	11,698	0	528,453	2.2
74: Highly Capable, State							
74000: Highly Capable	861,966	861,966	59,322	333,896	406,454	121,615	85.9
Total 74: Highly Capable, State	861,966	861,966	59,322	333,896	406,454	121,615	85.9
79: Other Instructional Pgms							
79000: Other Instructional Programs	9,433,670	3,343,431	0	0	0	3,343,431	0.0
79010: Tuition Based Preschool	469,200	565,368	33,863	230,237	234,071	101,060	82.1
79040: Head Start Contributions	0	249	0	149	0	100	59.8
79105: Early Childhood Ed 14-15	824,784	824,784	67,827	368,890	439,458	16,436	98.0
79134: Edge Foundation Grant 13-14	0	0	1,646	3,507	6,658	(10,165)	100.0
79135: Edge Foundation Grant 14-15	0	70,000	2,543	3,495	23,712	42,793	38.9
79155: Korean Language Initiative	0	22,173	1,315	7,570	14,882	(279)	101.3
79165: City Truancy Grant 14-15	48,000	48,000	4,299	22,876	3,670	21,454	55.3
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
79205: JROTC - Army 14-15	344,767	344,767	27,341	141,374	186,954	16,439	95.2
79225: Refugee Impact 14-15	17,000	17,000	258	258	0	16,743	1.5
79265: JROTC - Navy 14-15	196,232	196,232	15,842	86,604	108,567	1,061	99.5
79270: JROTC - Navy Start Up	0	527	0	445	0	82	84.4
79295: JROTC - Navy Orientation 14-15	0	1,014	0	3,729	0	(2,715)	367.7
79310: SPED Community Preschool	0	120,731	50	4,325	82	116,323	3.7
79335: City of Tacoma Mini Grants 15	0	12,188	517	2,505	0	9,683	20.6
79345: Gates AP/IB Support	0	50,000	1,656	1,656	1,250	47,094	5.8
79385: ECEAP USDA Meals/Snacks 14-15	15,000	15,000	0	4,626	336	10,038	33.1

Run Date: March 05, 2015

Run Time: 8:54 am

Report ID:TS152.v3

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: January 31, 2015

<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							
79441: Washington STEM-Lincoln	0	284	0	0	0	284	0.0
79453: Family Literacy Project	0	11,500	0	0	0	11,500	0.0
79464: Muckelshoot Indian Tribe	0	7,500	240	285	14	7,201	4.0
79494: Tacoma Truancy Center 13-14	0	0	19	954	0	(954)	100.0
79495: Tacoma Truancy Center 14-15	60,617	60,617	5,660	27,040	35,034	(1,457)	102.4
79505: JROTC - Air Force 14-15	187,133	187,133	15,297	79,621	101,456	6,056	96.8
79518: JROTC - Air Force Discretionry	0	162	0	0	0	162	0.0
79520: JROTC - Air Force Tuition	0	226	0	0	0	226	0.0
79535: JROTC - Marines 14-15	195,353	195,353	15,332	79,456	106,839	9,058	95.4
79555: Kinder Cafe - Lister	0	283	0	0	0	283	0.0
79573: City of Tacoma Ladies 1st Prog	0	14,490	0	11,088	3,402	0	100.0
79580: Curriculum Fundraising	0	412,762	23,501	269,755	44,035	98,973	76.0
79590: Read 2 Me (formerly Werlin)	42,247	42,247	3,125	3,125	21,875	17,247	59.2
79613: Puyallup Tribe Donation 6	0	0	18	18	(18)	0	100.0
79614: Puyallup Tribe Donation 7	100,000	100,000	2,736	20,475	18,537	60,989	39.0
79623: McVento Workforce Project	0	69,352	0	1,667	0	67,685	2.4
79625: McVento Workforce Proj 14-15	184,600	184,600	12,255	61,484	84,638	38,478	79.2
79634: WaKIDS Implementation	0	0	0	9,822	0	(9,822)	100.0
79655: WaKIDS 14-15	45,792	45,792	0	21,064	0	24,728	46.0
79665: Core to College - TCC	0	15,000	0	0	0	15,000	0.0
79693: Lincoln Ctr Gates Grant	0	40,060	300	1,262	1,732	37,067	7.5
79733: Lincoln Ctr Extended Day Supp.	0	10,311	0	0	0	10,311	0.0
79744: UWT Dual Track ELL 13-14	0	23,081	0	8,614	3,743	10,724	53.5
79745: UWT Dual Track ELL 14-15	46,200	15,200	4,778	10,469	24,692	(19,961)	231.3
79754: Greater Tacoma Community Fdtn	0	1,632	0	0	0	1,632	0.0
79780: Hilltop Artists	172,184	172,184	14,349	71,743	100,441	0	100.0
79795: GRADS-Early Achievers Project	0	4,793	935	935	61	3,797	20.8
79850: Arts Collaboration	31,425	31,425	4,430	7,660	3,190	20,574	34.5
Total 79: Other Instructional Pgms	12,414,204	7,278,296	260,131	1,568,782	1,569,311	4,140,203	43.1
89: Community Services							
89010: Facility Use	196,000	196,000	17,935	74,356	24,385	97,259	50.4
89020: Facility Use - Fields	7,600	7,600	416	4,249	1,419	1,932	74.6
89030: Facility Use - Swim Pools	15,000	15,000	2,286	6,041	0	8,959	40.3
89040: Facility Use - Stadiums	22,500	22,500	103	9,511	0	12,989	42.3

Run Date: March 05, 2015

Run Time: 8:54 am

Report ID:TS152.v3

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: January 31, 2015

<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							
89050: Facility Use - Theaters	56,000	56,000	9,340	39,576	8,089	8,335	85.1
89060: Facility Use - Other	43,800	43,800	2,514	29,342	3,747	10,710	75.5
89150: Summer Nutrition Svcs	102,393	102,393	0	0	0	102,393	0.0
Total 89: Community Services	443,293	443,293	32,595	163,075	37,641	242,578	45.3
97: District-Wide Support							
97000: District-Wide Support	44,978,375	45,595,680	3,963,067	17,301,912	22,955,191	5,338,578	88.3
97090: DWS Tech General Admin	1,500,000	1,500,000	1,368	1,305,221	9,737	185,042	87.7
97093: DWS Tech Util/Net	122,994	122,994	16,787	244,891	130,982	(252,878)	305.6
97440: DWS FB Non-Instructional	262,160	262,160	22,991	120,882	146,937	(5,658)	102.2
97580: DWS Security	768,316	768,376	90,015	373,870	405,447	(10,941)	101.4
Total 97: District-Wide Support	47,631,845	48,249,210	4,094,228	19,346,774	23,648,293	5,254,143	89.1
98: Nutrition Svcs							
98000: Nutrition Services	12,203,350	12,203,350	1,058,649	5,916,062	5,373,647	913,640	92.5
98030: Nutrition Svcs - Summer	0	0	0	2,759	0	(2,759)	100.0
Total 98: Nutrition Svcs	12,203,350	12,203,350	1,058,649	5,918,821	5,373,647	910,882	92.5
99: Pupil Transportation							
99000: Pupil Transportation	11,541,700	11,547,754	1,057,398	5,067,759	6,397,815	82,180	99.3
99110: Transportation - Ex Curr	331,216	331,216	20,108	36,452	163,337	131,427	60.3
99120: Transportation - Field Trips	(1,241,080)	(1,250,960)	(52,083)	(274,428)	0	(976,532)	21.9
99440: Transportation - Fund Balance	25,418	25,418	4,291	7,821	6,800	10,797	57.5
Total 99: Pupil Transportation	10,657,254	10,653,428	1,029,714	4,837,604	6,567,952	(752,128)	107.1
District Total	363,959,013	363,959,013	28,438,368	143,375,529	174,978,198	45,605,286	87.5

Run Date: March 05, 2015
Run Time: 9:01 am
Report ID: TS161.v6

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
Associated Student Body Fund As Of: **January 31, 2015**



	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					
819: Restricted to Fund Purposes	1,600,073	1,874,835	274,762	117.2	116.0
Total Restricted Fund Balance	1,600,073	1,874,835	274,762	117.2	116.0
Nonspendable and Assigned Fund Balance					
840: Nonspendable - Inventory & Prepaid Items	0	58,065	58,065	100.0	100.0
820: Assigned to Encumbrances	0	2,541	2,541	100.0	100.0
Total Nonspendable and Assigned Fund Balance	0	60,606	60,606	100.0	100.0
Total Beginning Fund Balance	1,600,073	1,935,440	335,367	121.0	121.1
Revenue					
1 - General Student Body	1,344,127	419,768	(924,359)	31.2	40.9
2 - Athletics	330,800	170,531	(160,269)	51.6	66.3
3 - Classes	432,980	88,377	(344,603)	20.4	20.4
4 - Clubs	2,403,745	263,841	(2,139,904)	11.0	10.7
6 - Private Money	153,875	2,577	(151,298)	1.7	5.1
Total Revenue	4,665,527	945,095	(3,720,432)	20.3	22.8
Total Resources Available	6,265,600	2,880,535	(3,385,065)	46.0	48.5
Uses of Resources					
Expenditures					
1 - General Student Body	1,443,453	464,194	979,259	32.2	32.4
2 - Athletics	312,777	102,610	210,167	32.8	83.3
3 - Classes	327,012	74,917	252,095	22.9	23.4
4 - Clubs	2,122,566	235,564	1,887,002	11.1	11.7
6 - Private Money	153,875	762	153,113	0.5	3.3
Total Expenditures	4,359,683	878,048	3,481,635	20.1	22.9
Total Uses of Resources	4,359,683	878,048	3,481,635	20.1	22.9
Ending Fund Balance	1,905,917	2,002,487	96,570	105.1	107.8

Run Date: March 05, 2015

Run Time: 9:02 am

Report ID: TS157.v5

TACOMA SCHOOL DISTRICT NO. 10
ASB Statement Of Revenue and Expenditure by BRC
Associated Student Body Fund January 31, 2015

<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	1,431	140	450	0	1,122	0	1,122
101 Arlington	1,117	270	116	1,210	1,271	0	1,271
103 Birney	10,939	2,700	2,821	21,000	10,818	0	10,818
104 Blix	2,114	382	25	1,400	2,472	0	2,472
105 Boze	7,662	5,850	8,837	16,882	4,674	0	4,674
107 Browns Pt	11,023	92	82	46,340	11,033	0	11,033
109 Bryant	4,735	2,868	2,065	23,082	5,538	0	5,538
110 Crescent Hts	936	0	25	240	912	0	912
113 DeLong	11,762	6,307	4,224	16,781	13,845	0	13,845
115 Downing	6,590	4,402	5,742	19,800	5,250	0	5,250
117 Edison	11,737	3	1,650	3,000	10,091	0	10,091
119 Fawcett	6,909	11,147	10,177	32,380	7,879	0	7,879
121 Fern Hill	1,096	0	723	9,000	373	0	373
123 Franklin	515	0	0	3,000	515	0	515
125 Geiger	2,712	1,900	1,233	2,200	3,379	0	3,379
133 Jefferson	3,345	1,531	0	8,400	4,876	0	4,876
135 Larchmont	5,206	1,481	35	14,500	6,653	0	6,653
137 Lister	6,348	476	0	20,750	6,824	0	6,824
139 Lowell	3,570	1	1,354	3,300	2,217	0	2,217
143 Lyon	5,011	398	1,374	4,000	4,035	0	4,035
147 Manitou Pk	7,078	1,177	1,863	17,482	6,392	0	6,392
149 Mann	311	0	134	500	177	0	177
151 McCarver	1,678	187	278	200	1,586	0	1,586
157 NE Tacoma	3,728	3,726	1,229	28,260	6,225	0	6,225
163 Pt Defiance	15,285	12,933	16,896	23,150	11,323	0	11,323
165 Reed	3,219	742	640	9,700	3,321	0	3,321
169 Roosevelt	2,558	60	1,190	2,800	1,428	0	1,428
175 Sheridan	12,064	2,901	2,068	22,000	12,898	0	12,898
177 Sherman	3,601	4,801	1,699	13,600	6,703	0	6,703
179 Stanley	2,129	22	0	2,000	2,150	0	2,150
181 Skyline	11,312	5,347	4,833	22,700	11,826	0	11,826
185 Washington	3,349	15,246	15,135	20,200	3,460	0	3,460
187 Whitman	3,074	1	869	4,500	2,206	0	2,206
189 Whittier	6,727	4,452	3,434	22,000	7,745	0	7,745
200 Giaudrone	55,383	16,696	14,199	60,410	57,880	0	57,880
202 Baker	95,394	24,973	19,300	54,450	101,067	0	101,067
206 Gray	80,329	25,554	25,521	77,200	80,362	0	80,362

Run Date: March 05, 2015

Run Time: 9:02 am

Report ID: TS157.v5

TACOMA SCHOOL DISTRICT NO. 10
ASB Statement Of Revenue and Expenditure by BRC
Associated Student Body Fund January 31, 2015

<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>
208 Hunt	16,252	5	0	0	16,257	0	16,257
210 Jason Lee	31,405	18,979	9,394	52,750	40,991	0	40,991
212 Mason	38,874	19,064	7,931	81,350	50,007	0	50,007
216 Meeker	99,523	78,785	70,831	213,051	107,477	0	107,477
218 Stewart	49,860	13,692	27,754	34,900	35,797	0	35,797
220 Truman	54,819	43,961	27,546	74,175	71,233	0	71,233
221 First Creek	23,136	20,703	17,482	36,350	26,357	0	26,357
224 Foss	84,024	60,761	73,258	229,530	71,527	0	71,527
226 Lincoln	116,095	111,294	79,792	446,490	147,597	0	147,597
228 Mt Tahoma	264,822	80,545	97,573	492,559	247,795	0	247,795
230 Stadium	276,507	140,401	125,617	1,092,436	291,291	0	291,291
232 Wilson	334,404	109,582	111,334	769,590	332,652	0	332,652
234 Oakland	1,325	611	0	650	1,936	0	1,936
237 Tacoma School For The Arts	19,678	3,188	1,516	46,435	21,351	0	21,351
239 Science & Math Institute	17,416	2,495	997	22,000	18,913	0	18,913
607 Career & Technical Education	28,159	9	0	0	28,167	0	28,167
613 HS Athletics & Activities	0	0	(8)	0	8	0	8
617 District Athletics/Activities	43,571	82,244	73,791	117,000	52,024	0	52,024
734 Young Ambassadors	23,592	7	3,023	22,000	20,576	0	20,576
<u>District Total</u>	<u>1,935,440</u>	<u>945,095</u>	<u>878,048</u>	<u>4,359,683</u>	<u>2,002,487</u>	<u>0</u>	<u>2,002,487</u>

Run Date: March 05, 2015
Run Time: 9:06 am
Report ID: TS159.v7

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
Capital Projects Fund As Of: January 31, 2015



	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					
Restricted Fund Balance					
861: Restricted from Bond Proceeds	65,860,000	48,002,437	(17,857,563)	72.9	64.5
862: Restricted from Levy Proceeds	9,700,000	13,150,702	3,450,702	135.6	500.4
867: Restricted for Construction	3,000	0	(3,000)	0.0	100.0
Total Restricted Fund Balance	75,563,000	61,153,139	(14,409,861)	80.9	89.5
Assigned Fund Balance					
820: Assigned to Encumbrances	0	14,227,501	14,227,501	100.0	100.0
889: Assigned to Fund Purposes	630,500	0	(630,500)	0.0	0.0
Total Assigned Fund Balance	630,500	14,227,501	13,597,001	2,256.5	175.7
Total Beginning Fund Balance	76,193,500	75,380,640	(812,860)	98.9	98.9
Revenue					
1 - Local Taxes	12,684,200	7,395,504	(5,288,696)	58.3	52.8
2 - Local Non-Tax	167,000	187,696	20,696	112.4	57.4
4 - State - Special Purpose	4,350,000	984,364	(3,365,636)	22.6	0.0
8 - Revenue from other Agencies	0	57,905	57,905	100.0	100.0
9 - Other Financing Sources	80,500,000	80,671,616	171,616	100.2	0.0
Total Revenue	97,701,200	89,297,085	(8,404,115)	91.4	42.9
Total Resources Available	173,894,700	164,677,725	(9,216,975)	94.7	89.7
Uses of Resources					
Expenditures					
12 - Site Improvements	637,000	911,673	(274,673)	143.1	96.0
21 - New Buildings	9,959,000	481,064	9,477,936	4.8	2.9
22 - Remodeled Buildings	57,513,519	5,770,341	51,743,178	10.0	13.6
31 - Initial Equipment	17,538,481	3,085,206	14,453,275	17.6	18.1
35 - Instructional Technology	0	2,895,117	(2,895,117)	100.0	100.0
51 - Sale of Real Estate	0	13,467	(13,467)	100.0	100.0
52 - MODIFY REPORT FOR DESC	0	7,281	(7,281)	100.0	100.0
61 - Bond/Levy Issuance-Election	0	572,710	(572,710)	100.0	100.0
Total Expenditures	85,648,000	13,736,860	71,911,140	16.0	18.3

Run Date: March 05, 2015
Run Time: 9:06 am
Report ID: TS159.v7

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
Capital Projects Fund As Of: January 31, 2015



	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 Uses of Resources	85,648,000	13,736,860	71,911,140	16.0	17.9
Ending Fund Balance	88,246,700	150,940,864	62,694,164	171.0	148.7
861: Restricted from Bond Proceeds	65,860,000	48,002,437	(17,857,563)	72.9	64.5
862: Restricted from Levy Proceeds	9,700,000	13,150,702	3,450,702	135.6	500.4
867: Restricted for Construction	3,000	0	(3,000)	0.0	100.0
Total Restricted Fund Balance	75,563,000	61,153,139	(14,409,861)	80.9	89.5
820: Assigned to Encumbrances	0	14,227,501	14,227,501	100.0	100.0
889: Assigned to Fund Purposes	630,500	75,560,224	74,929,724	1,984.2	-11.1
Total Assigned Fund Balance	630,500	89,787,725	89,157,225	14,240.7	164.6
Total Ending Fund Balance	76,193,500	150,940,864	74,747,364	198.1	97.7

Run Date: March 05, 2015
Run Time: 9:07 am
Report ID: TS156.v4

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account
Capital Projects Fund January 31, 2015



<u>State Account</u> <u>District 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>
1 - Local Taxes								
11000: Local Property Tax	17,864,500	9,432,083	(8,432,417)	52.8	12,684,200	7,395,504	(5,288,696)	58.3
1 - Local Taxes	17,864,500	9,432,083	(8,432,417)	52.8	12,684,200	7,395,504	(5,288,696)	58.3
2 - Local Non-Tax								
23000: Investment Earnings	149,326	87,660	(61,666)	58.7	165,000	94,614	(70,386)	57.3
27000: Rentals & Leases	0	0	0	100.0	0	93,082	93,082	100.0
29050: Mitigation Fees	5,000	910	(4,090)	18.2	2,000	0	(2,000)	0.0
2 - Local Non-Tax	154,326	88,569	(65,757)	57.4	167,000	187,696	20,696	112.4
4 - State - Special Purpose								
41000: Special Purpose - Unassigned	0	0	0	100.0	0	450,000	450,000	100.0
41300: State Matching - Paid Direct to District	3,700,000	0	(3,700,000)	0.0	4,350,000	534,364	(3,815,636)	12.3
4 - State - Special Purpose	3,700,000	0	(3,700,000)	0.0	4,350,000	984,364	(3,365,636)	22.6
8 - Revenue from other Agencies								
81000: Governmental Entities	0	10,571	10,571	100.0	0	57,905	57,905	100.0
8 - Revenue from other Agencies	0	10,571	10,571	100.0	0	57,905	57,905	100.0
9 - Other Financing Sources								
91000: Sale of Bonds	0	0	0	100.0	80,000,000	80,000,000	0	100.0
91100: Premium on Sale of Bonds	0	0	0	100.0	0	671,616	671,616	100.0
92000: Sale of Real Property	500,000	0	(500,000)	0.0	500,000	0	(500,000)	0.0
96000: Sale of Refunding Bonds	0	0	0	100.0	0	0	0	100.0
9 - Other Financing Sources	500,000	0	(500,000)	0.0	80,500,000	80,671,616	171,616	100.2
<u>District Total</u>	22,218,826	9,531,223	(12,687,603)	42.9	97,701,200	89,297,085	(8,404,115)	91.4

Run Date: March 05, 2015

Run Time: 9:14 am

Report ID: TS162.v4

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
Transportation Vehicle Fund As Of: January 31, 2015

	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	3,320,000	3,188,536	(131,464)	96.0	100.2
Total Committed and Assigned FB	3,320,000	3,188,536	(131,464)	96.0	100.2
Total Beginning Fund Balance	3,320,000	3,188,536	(131,464)	96.0	100.2
Revenue					
2 - Local Non-Tax	5,000	1,219	(3,781)	24.4	31.0
4 - State - Special Purpose	550,000	0	(550,000)	0.0	0.0
9 - Other Financing Sources	10,000	0	(10,000)	0.0	0.0
Total Revenue	565,000	1,219	(563,781)	0.2	0.3
Total Resources Available	3,885,000	3,189,755	(695,245)	82.1	86.3
Uses of Resources					
Expenditures					
941: Non-Barcoded Equipment	1,600,000	0	1,600,000	0.0	100.0
Total Expenditures	1,600,000	0	1,600,000	0.0	52.5
Total Uses of Resources	1,600,000	0	1,600,000	0.0	52.5
Ending Fund Balance	2,285,000	3,189,755	904,755	139.6	99.7

Run Date: March 05, 2015
 Run Time: 9:16 am
 Report ID: TS156.v4

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account
Transportation Vehicle Fund January 31, 2015



<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>								
2 - Local Non-Tax								
23000: Investment Earnings	5,000	1,550	(3,450)	31.0	5,000	1,219	(3,781)	24.4
2 - Local Non-Tax	5,000	1,550	(3,450)	31.0	5,000	1,219	(3,781)	24.4
4 - State - Special Purpose								
44990: Transportation - Depreciation	525,000	0	(525,000)	0.0	550,000	0	(550,000)	0.0
4 - State - Special Purpose	525,000	0	(525,000)	0.0	550,000	0	(550,000)	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>	540,000	1,550	(538,450)	0.3	565,000	1,219	(563,781)	0.2

Run Date: March 05, 2015

Run Time: 9:18 am

Report ID: TS160.v5

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
Debt Service Fund As Of: January 31, 2015

	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					
Restricted FB					
830: Restricted for Debt Service	7,810,000	9,374,148	1,564,148	120.0	96.6
Total Restricted FB	7,810,000	9,374,148	1,564,148	120.0	96.6
Total Beginning Fund Balance	7,810,000	9,374,148	1,564,148	120.0	96.6
Revenue					
1 - Local Taxes	37,319,310	16,718,348	(20,600,962)	44.8	45.7
2 - Local Non-Tax	7,500	10,845	3,345	144.6	22.9
9 - Other Financing Sources	93,365,000	94,365,000	1,000,000	101.1	100.0
Total Revenue	130,691,810	111,094,193	(19,597,617)	85.0	45.7
Total Resources Available	138,501,810	120,468,341	(18,033,469)	87.0	55.7
Uses of Resources					
Expenditures					
728: Principal Payments	117,220,000	110,735,000	6,485,000	94.5	69.5
730: Interest Payments	10,014,325	5,605,575	4,408,750	56.0	51.3
790: Contractual Services - Other	500,000	163	499,837	0.0	0.2
Total Expenditures	127,734,325	116,340,738	11,393,587	91.1	61.9
Total Uses of Resources	127,734,325	116,340,738	11,393,587	91.1	61.9
Ending Fund Balance	10,767,485	4,127,603	(6,639,882)	38.3	24.9

Run Date: March 05, 2015
 Run Time: 9:19 am
 Report ID: TS156.v4

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account
DFG/LTDG Fund January 31, 2015



<u>State Account</u> <u>District 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
1 - Local Taxes								
11000: Local Property Tax	30,609,000	14,003,391	(16,605,609)	45.7	37,319,310	16,718,348	(20,600,962)	44.8
1 - Local Taxes	30,609,000	14,003,391	(16,605,609)	45.7	37,319,310	16,718,348	(20,600,962)	44.8
2 - Local Non-Tax								
23000: Investment Earnings	15,000	3,437	(11,563)	22.9	7,500	10,845	3,345	144.6
2 - Local Non-Tax	15,000	3,437	(11,563)	22.9	7,500	10,845	3,345	144.6
9 - Other Financing Sources								
91000: Sale of Bonds	0	0	0	100.0	93,365,000	0	(93,365,000)	0.0
96000: Sale of Refunding Bonds	0	0	0	100.0	0	94,365,000	94,365,000	100.0
9 - Other Financing Sources	0	0	0	100.0	93,365,000	94,365,000	1,000,000	101.1
<u>District Total</u>	30,624,000	14,006,829	(16,617,172)	45.7	130,691,810	111,094,193	(19,597,617)	85.0