

Date: July 16, 2014

To: Board of Directors

From: Rosalind Medina, Chief Financial Officer



Subject: June 2014 Unaudited Financial Report

This report provides a brief summary of the general fund financial operations through June 30, 2014. Enrollment information also includes the official state count through the month of June 2014 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 2012-13 and 2013-14.

Table 1

General Fund Comparison for the fiscal period ended		June 30, 2013	June 30, 2014	Variance Higher/(lower)
Beginning Fund Balance	\$	39,481,466	\$ 33,608,934	\$ (5,872,532)
Revenue		266,778,886	280,747,359	13,968,473
Other Financing Sources		108,938	68,140	(40,798)
Total Resources Available		306,369,289	314,424,433	8,055,143
Expenditures		272,886,219	282,133,220	9,247,001
Other Financing Uses		-	-	-
Total Use of Resources		272,886,219	282,133,220	9,247,001
Ending Fund Balance	\$	33,483,070	\$ 32,291,213	\$ (1,191,858)

REVENUES

- General fund revenues and other financing sources as of June 30, 2014 were \$280,815,499. This was \$13,927,676 or 5.2% 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 June decreased \$269,981 from this time last year. This variance reflects a difference in the timing of when revenue was collected last year compared to this year. This revenue will increase due to increases 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. 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 2013 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 increased \$424,535 compared to this time last year. Of this variance, \$326,505 was due to an increase in tuition and fees collected for the Transitional Bilingual program. In addition, Curriculum Fundraising revenues to pay for the Tacoma School of the Arts (SOTA) mini terms in Nepal and Beijing have resulted in an increase of \$138,521 compared to last year. E-Rate funding has also increased \$128,791 this year. This funding is provided to assist eligible schools and libraries to obtain affordable telecommunications and internet access. Funding may be requested under four categories of service: telecommunications services, Internet access, internal connections, and basic maintenance of internal connections. Support depends on the level of poverty and the urban/rural status of the population served. This was partially offset by combined decrease of \$160,938 in Special Education Preschool Tuition, student meal receipts, investment earnings and donations. The remaining variance was due to smaller differences in several other revenues and programs within this category.

- **State general purpose** revenue comes from two sources – Apportionment and Local Effort Assistance (LEA). Apportionment is the revenue received through a state funding formula that is based on the average number of students enrolled and the placement of our staff on the Legislative Evaluation and Accountability Program (LEAP) document, which determines our staff mix factor (SMF). 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.

Revenue in this category increased \$11,149,086 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 has increased \$10,490,297 compared to this time last year. This is due to average annual enrollment being 331 FTE more than last year. The apportionment rate increased due to changes in the staff mix factor as well as changes resulting from the McCleary vs. the State of Washington ruling. In addition, LEA has increased \$658,789 compared to last year at this time.

- **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 \$5,868,204 compared to this time last year. Changes in the revenue calculations and rate increases for Special Education and the Learning Assistance Program (LAP) resulted in increases of \$1,386,945 and \$2,434,249, respectively. In addition, revenue for the Transportation program increased \$1,620,854 compared to last year due to the implementation of the Student Transportation Allocation Reporting System (STARS). The Transitional Bilingual program also increased \$364,315 due to an increase of 183 student FTE compared to this time last year. The remaining variance was due to 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.

Revenue in this category decreased \$2,877,375 compared to this time last year. Of this variance, \$1,997,240 was due to the American Recovery and Reinvestment Act (ARRA) Federal Stimulus – School Improvement Grant (SIG) coming to an end last year. In addition, the timing of expenditures, and subsequently reimbursements, for Title I – Disadvantaged and Special Education have resulted in decreases of \$484,433 and \$354,205, respectively, compared to last year at this time. 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 decreased \$296,721 compared to this time last year. Of this variance, \$180,000 was due to an agreement with the City of Tacoma Metro Parks last year. The agreement stated the city would reimburse the district for a portion of the playground equipment at Baker Middle School. In addition, revenues from Special Education reimbursable training, Puyallup Tribe agreement and the University of Washington Tacoma Dual Track English Language Learners resulted in a combined decrease of \$119,702 compared to this time 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 2013	Percent of Total	Through June 2014	Percent of Total	Variance higher/(lower)
Local Taxes	\$ 81,920,633	30.69%	\$ 81,650,652	29.08%	\$ (269,981)
Local Non-Tax	5,003,166	1.87%	5,427,701	1.93%	424,535
State, General Purpose	119,788,264	44.88%	130,937,350	46.63%	11,149,086
State, Special Purpose	26,777,101	10.03%	32,645,305	11.63%	5,868,204
Federal, General Purpose	411,046	0.15%	318,310	0.11%	(92,736)
Federal, Special Purpose	29,921,395	11.21%	27,044,020	9.63%	(2,877,375)
Revenue - Other Districts	1,909,593	0.72%	1,973,055	0.70%	63,462
Revenue - Other Agencies	1,047,689	0.39%	750,968	0.27%	(296,721)
Revenue - Other Financing	108,938	0.04%	68,140	0.02%	(40,798)
Total Revenue	\$ 266,887,823	100.00%	\$ 280,815,499	100.00%	\$ 13,927,676

EXPENDITURES

- General fund expenditures through June 30, 2014 were \$282,133,220; this was \$9,247,001 or 3.4% 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 \$2,661,296 from this time last year. Regular salaries increased \$2,585,340 due to an increase of 33 FTE compared to this time last year and the cost of living allocation (COLA) of 2% and longevity increments given to all groups. In addition, \$133,000 was due to certificated hard to fill position pay. The remaining variance was due to several smaller changes within this category.

- **Classified salaries** consist of compensation costs for employees who do not hold an educational certificate (e.g., secretarial, technical, custodial, etc.) including but not limited to regular salaries, staff development, training and extra work for extra pay. Expenditures in this category increased \$2,221,847 compared to this time last year. Regular salaries increased \$2,086,572 due to an increase of 32 FTE compared to this time last year. In addition, staff received a cost of living allocation (COLA) of 2% and longevity increments given to all groups. This contributed to increases in classified overtime, extra work for extra pay and staff development; which resulted in a combined increased \$324,008 compared to this time last year. This was partially offset by a decrease of \$217,831 in classified substitutes. The remaining variance was due to several smaller changes within this category.
- **Employee benefits** consist of expenditures for the district's portion of employee benefits (e.g., retirement, social security, health insurance, etc.). This category increases or decreases in proportion to the number of staff, salaries and changes in benefit rates. Expenditures in this category increased \$5,116,574 compared to this time last year. Higher retirement rates have resulted in an increase of \$4,167,237. In addition, the increase in staff FTE has resulted in an increase of \$692,731 in health insurance. Social security and workers compensation have also increased \$141,312 and \$174,453, respectively. 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 decreased \$3,489,848 from this time last year. Of this variance, \$2,831,702 was due to Technology Equity – Phase IV last year which purchased and deployed computers and laptops to the districts' high schools. In addition, last year Curriculum and Instruction established elementary classroom libraries which resulted in a decrease of \$1,577,083 in this category this year. The district also purchased \$344,834 of equipment to start the Middle School Football program last year. This year, student participation in the School Breakfast and Lunch programs have declined resulting in a decrease of \$321,836 in food purchases by the district. These were partially offset by an increase of \$853,876 due to the purchase of Literacy Intervention materials by the Learning Assistance Program (LAP). In addition, Career Technical Education (CTE) purchased computer equipment for high school business labs and middle school robotics classrooms resulting in increases of \$303,006 and \$189,524, respectively, compared to last year. High School Support also purchased advance placement textbooks for several science courses, language courses as well as Civics, Statistics and World History which combined resulted in an increase of \$157,474 this year. Transportation Services replaced camera equipment installed on the school buses which resulted in an increase of \$119,713 in this category. There were 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 increased \$2,770,130 compared to this time last year. Of this variance, \$874,976 is due to the difference in the timing of invoices received and paid for student transportation; last year at this time the district had been billed for services received through April 2013 compared to May 2014 this year. The difference in the timing of payments for Running Start and Fresh Start students resulted in an increase of \$575,767. This year the district has paid for the Fall, Winter and Spring terms compared to only having paid for the Fall and Winter terms last year. In addition, Running Start and Fresh Start enrollment has increased 23 FTE and 5 FTE, respectively, compared to last year. Contract services for instruction of Special Education infants and toddlers as well as students with severe behavioral issues also increased \$469,662. Freight and repair costs for Child Nutrition Services have also increased \$248,712 and \$109,716 respectively. Natural gas, electricity and storm drainage tax costs have increased \$284,666, \$80,251 and, \$55,541 respectively. The remaining variance was due to smaller differences in several other programs.

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 2013	Percent of Total	Through June 2014	Percent of Total	Variance higher/(lower)
Certificated Salaries	\$ 124,692,408	45.69%	\$ 127,353,704	45.14%	\$ 2,661,296
Classified Salaries	44,191,971	16.19%	46,413,818	16.45%	2,221,847
Employee Benefits	60,884,521	22.31%	66,001,095	23.39%	5,116,574
Supplies and Materials	17,858,630	6.54%	14,368,782	5.09%	(3,489,848)
Contractual Services	23,993,971	8.79%	26,764,101	9.49%	2,770,130
Local Mileage & Travel	699,743	0.26%	722,895	0.26%	23,152
Capital Outlay	564,975	0.21%	508,825	0.18%	(56,150)
Other Financing Uses	-	0.00%	-	0.00%	-
Total Expenditures	\$ 272,886,219	100.00%	\$ 282,133,220	100.00%	\$ 9,247,001

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 will increase 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.

Table 4 shows a comparison of fund balance as of June 30, 2013 and June 30, 2014. 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 2013	Percent of Revenue	June 2014	Percent of Revenue	Variance higher/(lower)
Nonspendable - Inventory & Prepaid Items	\$ 3,650,093	1.15%	\$ 2,453,324	0.74%	\$ (1,196,769)
Committed to Debt and Fiscal Management	9,636,346	3.05%	11,058,267	3.34%	1,421,921
Committed to Encumbrances	197,087	0.06%	395,277	0.12%	198,190
Committed to Contingencies	1,000,000	0.32%	1,000,000	0.30%	-
Total Debt & Fiscal Management Fund Balance	\$ 14,483,526	4.58%	\$ 14,906,868	4.50%	\$ 423,342
Restricted for Carryover	\$ 4,483	0.00%	\$ 494,990	0.15%	\$ 490,507
Restricted for Debt Service	146,086	0.05%	109,566	0.03%	(36,520)
Assigned to Carryover	3,010,406	0.95%	1,674,635	0.51%	(1,335,771)
Assigned to Curriculum & Instruction	4,132,968	1.31%	3,580,852	1.08%	(552,116)
Assigned to Future Operations	17,703,997	5.60%	12,842,022	3.88%	(4,861,975)
Restricted or Assigned Fund Balance	\$ 24,997,940	7.90%	\$ 18,702,065	5.65%	\$ (6,295,875)
Total Nonspendable, Restricted, Committed and Assigned Fund Balance	\$ 39,481,466	12.48%	\$ 33,608,934	10.15%	\$ (5,872,532)
Unassigned Fund Balance	\$ (5,998,396)	-1.90%	\$ (1,317,720)	-0.40%	\$ 4,680,676
Total Unassigned Fund Balance	\$ (5,998,396)	-1.90%	\$ (1,317,720)	-0.40%	\$ 4,680,676
Total Fund Balance	\$ 33,483,070	10.58%	\$ 32,291,213	9.75%	\$ (1,191,857)
Revenue less other financing	\$ 316,326,656 *		\$ 331,263,739 **		

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

** 2013-14 budgeted revenue less other financing sources

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 26,081 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 894 budgeted annual average FTE for funded full day kindergarten enrollment.

Table 5 shows monthly budgeted, projected enrollment counts and actual counts through July 2014. The projected annual adjusted average is currently 639 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 - 13	26,275	26,656	381
	* Oct - 13	26,409	26,667	258
	* Nov - 13	26,294	26,600	306
	* Dec - 13	26,228	26,532	304
	* Jan - 14	26,133	26,531	398
	* Feb - 14	26,032	26,518	486
	* Mar - 14	26,004	26,458	454
	* Apr - 14	25,892	26,406	514
	* May - 14	25,836	26,382	545
	* Jun - 14	25,712	26,257	545
Average		26,081	26,501	420
Running Start		181	207	26
TCC Fresh Start		123	176	53
Reengagement		0	154	154
Goodwill		0	27	27
Alternative Learning Experience		90	49	(41)
Adjusted Average		26,475	27,114	639
Actual data through July 2014				
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).

2013-14 is the seventh 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 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

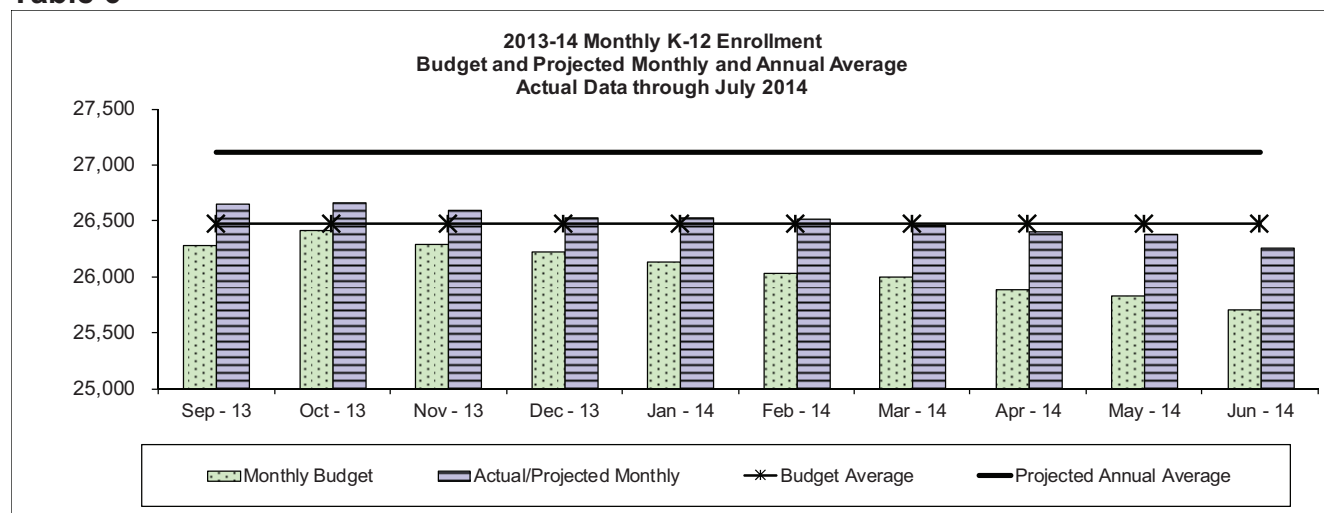


Table 7 displays the variances between actual and projected annual average FTE by individual grade level for 2012-13 and 2013-14, and the variance between projected and budgeted average FTE for 2013-14.

The projected average for 2013-14 enrollment varies from 2012-13 actual enrollment as follows (**Table 7, Column (D)**):

- Elementary schools (grades K-5) increased by 203 FTE;
- Middle schools (grades 6-8) increased by 51 FTE
- High schools (grades 9-12) decreased by 101 FTE;
- Running Start (college level courses) increased by 24 FTE;

Open Doors – 1418 Programs

The district added the Reengagement Center and the Goodwill program this year which increased enrollment compared to last year.

- TCC Fresh Start increased by 29 FTE;
- ALE (Alternative Learning Experience) decreased by 36 FTE.
- Reengagement Center increased by 154 FTE;
- Goodwill increased by 27 FTE;

The combined variances resulted in an average increase of 352 student FTE from the previous year.

Table 7

K-12 Annual Average FTE Enrollment Two Year Comparison					
	(A) 2012-13 Actual	(B) 2013-14 Budget	(C) 2013-14 Projected	(D) Variance (C)-(A)	(E) Variance (C)-(B)
Kindergarten *	1,310	1,305	1,282	(28)	(23)
Grade 1	2,496	2,527	2,588	92	61
Grade 2	2,284	2,414	2,432	148	18
Grade 3	2,295	2,190	2,250	(45)	60
Grade 4	2,121	2,184	2,262	141	78
Grade 5	2,188	2,053	2,083	(105)	30
Elementary	12,694	12,674	12,897	203	223
Grade 6	2,036	2,012	2,097	61	85
Grade 7	2,055	1,954	2,015	(40)	61
Grade 8	1,990	1,961	2,021	31	60
Middle School	6,082	5,927	6,133	51	206
Grade 9	2,428	2,507	2,239	(189)	(268)
Grade 10	2,026	2,116	2,009	(17)	(107)
Grade 11	1,648	1,594	1,617	(31)	23
Grade 12	1,468	1,263	1,605	137	342
High School	7,571	7,480	7,470	(101)	(10)
Running Start	183	181	207	24	27
TCC Fresh Start **	147	123	176	29	53
Reengagement Center **	0	0	154	154	154
Goodwill **	0	0	27	27	27
Alternative Learning Experience	85	90	49	(36)	(41)
Grand Total *	26,761	26,475	27,114	352	639
Actual data through July 2014					

* This table does not include funded full day kindergarten FTE

** Open Doors - 1418 Programs

Table 7 has changed from prior years. In the past, Fresh Start enrollment, which is now part of Graduation Reengagement, was included in grades 9 through 12 and displayed separately for informational purposes. ALE enrollment was also included in grades 7 through 12 last year. For the purpose of comparability, these enrollment counts have been separated from the regular K-12 enrollment and placed in their appropriate categories. Also, Table 7 does not include funded full day kindergarten FTE. There were 775 funded full day kindergarten FTE in 2012-13. For 2013-14, the budget included 894 funded full day kindergarten FTE; this enrollment is currently projected to be 890 funded FTE.

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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, 2014

	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	182,294	10,000	0	0	10,610	0	202,904
236: Cash In Bank-Key Bank	1,360,054	39,186	0	0	1,154,840	86,392	2,640,472
237: Cash In Bank-Key Bank/Food Svc	1,058	0	0	0	0	0	1,058
240: Cash On Deposit With County	1,931,081	470,562	643,898	220,369	19,409	4,420	3,289,739
241: Warrants Outstanding	(1,497,453)	(260,783)	0	0	(11,828)	(2,009)	(1,772,073)
310: Taxes Receivable-Current Year	39,931,538	7,730,729	0	17,542,325	0	0	65,204,593
311: Taxes Receivable-Prior Year	1,100,594	276,245	0	408,999	0	0	1,785,838
312: Taxes Receivable-Delinquent	897,732	178,693	0	323,792	0	0	1,400,217
320: Due From Other Funds	701,693	295	0	0	3,813	0	705,802
330: AR Due From Other Gov't Units	751,878	11,806	0	0	200	0	763,884
331: AR Grant Claims Due From Other Gov'ts	(4,187)	0	0	0	0	0	(4,187)
340: Accounts Receivable	16,541	0	0	0	2,513	0	19,054
341: AR Employee Receivable	10,220	0	0	0	1,799	0	12,019
410: Inventory-Supplies & Materials	454,906	0	0	0	0	0	454,906
413: Inventory-Printing & Graphics	59,433	0	0	0	0	0	59,433
415: Inventory-Maintenance	134,123	0	0	0	0	0	134,123
425: Inventory-Food Service	1,026,634	0	0	0	0	0	1,026,634
450: Investments	51,073,000	102,567,000	1,978,000	8,853,000	1,103,000	332,000	165,906,000
Total Assets	98,131,140	111,023,733	2,621,898	27,348,486	2,284,356	420,804	241,830,416
Liabilities and Fund Balance							
Liabilities							
601: Liabilities	2,131,601	4,962,272	0	0	215,850	9,338	7,319,061
605: Accrued Salaries & Benefits	9,459,044	0	0	0	0	0	9,459,044
606: Est. Property/Liability Ins Payable	2,905,503	0	0	0	0	0	2,905,503
607: Horace Mann Auto Ins Payable	689	0	0	0	0	0	689
608: Nutrition Svcs Prepaid	93,049	0	0	0	0	0	93,049
610: FICA/Medicare Payable	695,815	0	0	0	0	0	695,815
611: Industrial Insurance Payable	11,711	0	0	0	0	0	11,711
612: Retirement Payable	728,471	0	0	0	0	0	728,471
613: Withholding Tax Payable	(21,552)	0	0	0	0	0	(21,552)
614: Procurement Cards Payable	(3,518)	0	0	0	0	0	(3,518)
615: Involuntary/Court Ordered Payable	26,800	0	0	0	0	0	26,800
616: Sound Partnership Payable	1,969,042	0	0	0	0	0	1,969,042

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TACOMA SCHOOL DISTRICT NO. 10

Combined Balance Sheet - All Funds

As Of: **June 30, 2014**

	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	(612,684)	0	0	0	0	0	(612,684)
618: UNUM Life Insurance Payable	90	0	0	0	0	0	90
619: Cancer Insurance Payable	8,832	0	0	0	0	0	8,832
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	(204,998)	0	0	0	0	0	(204,998)
627: United Way Payable	17,436	0	0	0	0	0	17,436
628: Health Insurance Pass Thru	40,077	0	0	0	0	0	40,077
629: Veba III/Sick Leave Payable	2,950	0	0	0	0	0	2,950
630: Salary Deferral	111,711	0	0	0	0	0	111,711
632: Benefits And Voluntary Deductions	260,584	0	0	0	0	0	260,584
636: APA Salary Insurance Payable	62,034	0	0	0	0	0	62,034
637: Est Unemployment Payable	796,929	0	0	0	0	0	796,929
638: Est Compensated Absence Payable	732,504	0	0	0	0	0	732,504
639: Est Industrial Ins Payable	3,852,242	0	0	0	0	0	3,852,242
640: Due To Other Funds	3,708	653,524	0	0	37,530	11,040	705,802
641: AD & D Insurance Payable	(8,542)	0	0	0	0	0	(8,542)
643: Sales Tax Payable	24,109	0	0	0	0	0	24,109
644: Sales & Leasehold Tax Payable	0	0	0	0	41	0	41
656: Garnishments Payable	31,386	0	0	0	0	0	31,386
657: State Retiree Subsidy Payable	234,876	0	0	0	0	0	234,876
750: Unavailable Revenue	21,670	0	0	0	0	0	21,670
752: Unavailable Revenue-Tuition	180,500	0	0	0	0	0	180,500
753: Unavailable Revenue-Grants	281,924	0	0	0	0	0	281,924
754: Unavailable Rev-Cash Register System	51,225	0	0	0	0	0	51,225
760: Unavailable Revenue -Taxes Receivable	41,929,864	8,185,667	0	18,275,117	0	0	68,390,648
Total Liabilities	65,839,927	13,801,462	0	18,275,117	253,421	20,377	98,190,304
Fund Balance							
840: Nonspendable - Inventory & Prepaid Items	2,453,324	0	0	0	82,037	0	2,535,361
819: Restricted to Fund Purposes	0	0	0	0	1,880,723	0	1,880,723
821: Restricted for Carryover	494,990	0	0	0	0	0	494,990
830: Restricted for Debt Service	109,566	0	0	7,241,697	0	0	7,351,263
861: Restricted from Bond Proceeds	0	61,219,306	0	0	0	0	61,219,306

Run Date: July 16, 2014
Run Time: 1:43 pm
Report ID: TS163.v5

TACOMA SCHOOL DISTRICT NO. 10
Combined Balance Sheet - All Funds
As Of: **June 30, 2014**

	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							
862: Restricted from Levy Proceeds	0	28,922,144	0	0	0	0	28,922,144
860: Committed to Debt & Fiscal Mgmt	11,058,267	0	0	0	0	0	11,058,267
870: Committed to Contingencies	1,000,000	0	0	0	0	336,213	1,336,213
820: Assigned to Encumbrances	395,277	21,752,702	0	0	50	0	22,148,029
866: Assigned to Carryover	1,674,635	0	0	0	0	0	1,674,635
868: Assigned to C&I	3,580,852	0	0	0	0	0	3,580,852
875: Assigned to Future Operations	12,842,022	0	0	0	0	0	12,842,022
889: Assigned to Fund Purposes	0	0	3,341,326	0	0	0	3,341,326
890: Unassigned Fund Balance	(1,317,720)	(14,671,882)	(719,428)	1,831,672	68,125	64,213	(14,745,020)
Total Fund Balance	32,291,213	97,222,270	2,621,898	9,073,369	2,030,935	400,426	143,640,112
Total Liabilities and Fund Balance	98,131,140	111,023,733	2,621,898	27,348,486	2,284,356	420,804	241,830,416

Run Date: July 16, 2014

Run Time: 1:45 pm

Report ID: TS164.v3

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by State Object with % Spent
General Fund As Of: June 30, 2014



<u>State Object</u>	<u>Prior Year Adopted Budget</u>	<u>Prior Year Year to Date Actual</u>	<u>Under Budget (Over)</u>	<u>% Spent</u>	<u>Current Year Adopted Budget</u>	<u>Current Year Year to Date Actual</u>	<u>Under Budget (Over)</u>	<u>% Spent</u>
0 - Debit Transfer	2,716,218	1,665,526	1,050,692	61.3	2,676,203	1,770,639	905,564	66.2
1 - Credit Transfer	(2,716,218)	(1,665,526)	(1,050,692)	61.3	(2,676,203)	(1,770,639)	(905,564)	66.2
2 - Salaries - Certificated	153,280,439	124,692,408	28,588,031	81.3	158,419,023	127,353,704	31,065,319	80.4
3 - Salaries - Classified	53,957,149	44,191,971	9,765,178	81.9	56,060,783	46,413,818	9,646,965	82.8
4 - Employees Benefits & Payroll Taxes	70,873,271	60,884,521	9,988,750	85.9	77,627,664	66,001,095	11,626,569	85.0
5 - Supplies, Etc.	21,012,561	17,858,630	3,153,931	85.0	17,709,479	14,368,782	3,340,697	81.1
7 - Purchased Services	31,780,776	23,993,971	7,786,805	75.5	32,403,666	26,764,101	5,639,565	82.6
8 - Travel	734,930	699,743	35,187	95.2	521,640	722,895	(201,255)	138.6
9 - Capital Outlay	1,116,116	564,975	551,141	50.6	868,498	508,825	359,673	58.6
<u>District Total</u>	<u>332,755,242</u>	<u>272,886,219</u>	<u>59,869,023</u>	<u>82.0</u>	<u>343,610,753</u>	<u>282,133,220</u>	<u>61,477,534</u>	<u>82.1</u>

Run Date: July 16, 2014

Run Time: 1:48 pm

Report ID: TS158.v4

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
General Fund As Of: June 30, 2014

	<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	3,650,093	2,453,324	(1,196,769)	67.2	162.7
860: Committed to Debt & Fiscal Mgmt	10,059,688	11,058,267	998,579	109.9	108.4
870: Committed to Contingencies	1,000,000	1,000,000	0	100.0	100.0
820: Assigned to Encumbrances	197,087	395,277	198,190	200.6	25.0
Total Debt and Fiscal Management	14,906,868	14,906,868	0	100.0	100.4
Restricted and Assigned FB					
821: Restricted for Carryover	250,000	494,990	244,990	198.0	1.0
830: Restricted for Debt Service	109,565	109,566	1	100.0	80.0
866: Assigned to Carryover	1,790,788	1,674,635	(116,153)	93.5	267.0
868: Assigned to C&I	2,875,324	3,580,852	705,528	124.5	101.7
875: Assigned to Future Operations	14,281,340	12,842,022	(1,439,318)	89.9	148.2
Total Restricted and Assigned FB	19,307,017	18,702,065	(604,952)	96.9	140.7
Total Beginning Fund Balance	34,213,885	33,608,934	(604,951)	98.2	122.7
Revenue					
1 - Local Taxes	80,929,948	81,650,652	720,704	100.9	100.4
2 - Local Non-Tax	6,350,829	5,427,701	(923,128)	85.5	84.1
3 - State - General Purpose	159,390,718	130,937,350	(28,453,368)	82.1	81.0
4 - State - Special Purpose	46,167,577	32,645,305	(13,522,272)	70.7	64.7
5 - Federal - General Purpose	371,883	318,310	(53,573)	85.6	109.9
6 - Federal - Special Purpose	35,483,334	27,044,020	(8,439,314)	76.2	72.4
7 - Revenue from other Districts	1,800,000	1,973,055	173,055	109.6	106.1
8 - Revenue from other Agencies	769,450	750,968	(18,482)	97.6	427.6
9 - Other Financing Sources	1,500,000	68,140	(1,431,861)	4.5	7.8
Total Revenue	332,763,739	280,815,499	(51,948,240)	84.4	82.9
Total Resources Available	366,977,624	314,424,433	(52,553,191)	85.7	86.5
Uses of Resources					
Expenditures					
01: Basic Education	181,603,324	146,792,709	34,810,615	80.8	83.5
02: Basic Education - ALE	475,964	336,902	139,062	70.8	94.9
12: Fed Stimulus - School Imp	0	47,742	(47,742)	100.0	79.9
21: Special Education, State	36,078,250	31,765,478	4,312,772	88.0	86.4

Run Date: July 16, 2014

Run Time: 1:48 pm

Report ID: TS158.v4

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
General Fund As Of: June 30, 2014

	Current Year Adopted Budget	Current Year Year to Date Actual	Under Budget (Over)	% Current Year Budget	% Prior Year Budget
Uses of Resources					
22: SPED Infants & Tod - State	1,049,086	635,222	413,864	60.5	100.0
24: Special Education, Federal	6,909,539	5,572,863	1,336,676	80.7	81.7
31: Career & Tech Ed, State	9,077,030	8,126,535	950,495	89.5	83.2
34: Middle School CTE	701,400	878,302	(176,902)	125.2	73.4
38: Career & Tech Ed, Federal	212,300	122,223	90,077	57.6	63.9
45: CTE Skills Cntr Trade Ind	0	3,224	(3,224)	100.0	100.0
51: Disadvantaged, Federal	9,340,916	6,814,412	2,526,504	73.0	64.4
52: School Improvement, Federa	1,766,909	1,488,808	278,101	84.3	86.0
55: Learning Assistance Prog,	7,453,990	5,555,192	1,898,798	74.5	72.9
56: State Institutions, Ctrs &	426,904	327,715	99,189	76.8	73.8
57: NegleCTEd & Delinquent	49,011	69,186	(20,175)	141.2	70.4
58: Special & Pilot Programs	1,258,660	1,196,775	61,885	95.1	17.0
59: Institutions - Adult Jails	89,369	61,295	28,074	68.6	69.7
61: Head Start, Federal	4,403,744	3,888,296	515,448	88.3	80.0
64: Limited English Proficienc	391,133	86,616	304,517	22.1	35.6
65: Transitional Bilingual, St	3,257,442	2,838,363	419,079	87.1	90.8
68: Indian Education, Federal	135,064	115,674	19,390	85.6	83.0
69: Other Compensatory Program	157,876	151,326	6,550	95.9	86.4
73: Summer School	189,100	274,453	(85,353)	145.1	28.5
74: Highly Capable, State	264,603	248,077	16,526	93.8	90.4
79: Other Instructional Pgms	8,392,623	2,981,106	5,411,517	35.5	28.8
89: Community Services	414,311	300,907	113,404	72.6	62.1
97: District-Wide Support	46,338,457	39,068,194	7,270,263	84.3	85.0
98: Nutrition Svcs	12,379,221	12,033,675	345,546	97.2	99.7
99: Pupil Transportation	10,794,527	10,351,953	442,574	95.9	89.5
Total Expenditures	343,610,753	282,133,220	61,477,534	82.1	82.0
Total Uses of Resources	343,610,753	282,133,220	61,477,534	82.1	82.0
Ending Fund Balance	23,366,871	32,291,213	8,924,342	138.2	157.0
840: Nonspendable - Inventory & Prepaid Items	3,650,093	2,453,324	(1,196,769)	67.2	162.7
860: Committed to Debt & Fiscal Mgmt	10,059,688	11,058,267	998,579	109.9	108.4
870: Committed to Contingencies	1,000,000	1,000,000	0	100.0	100.0
820: Assigned to Encumbrances	197,087	395,277	198,190	200.6	25.0
Total Debt and Fiscal Management	14,906,868	14,906,868	0	100.0	100.4
821: Restricted for Carryover	250,000	494,990	244,990	198.0	100.0

Run Date: July 16, 2014

Run Time: 1:48 pm

Report ID: TS158.v4

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
General Fund As Of: June 30, 2014

	Current Year Adopted Budget	Current Year Year to Date_ Actual	Under Budget (Over)	% Current Year_ Budget	% Prior Year_ Budget
830: Restricted for Debt Service	73,043	109,566	36,523	150.0	80.0
866: Assigned to Carryover	150,000	1,674,635	1,524,635	1,116.4	2,006.9
868: Assigned to C&I	919,098	3,580,852	2,661,754	389.6	654.2
875: Assigned to Future Operations	7,067,862	12,842,022	5,774,160	181.7	297.9
Total Restricted and Assigned FB	8,460,003	18,702,065	10,242,062	221.1	361.9
890: Unassigned Fund Balance	0	(1,317,720)	(1,317,720)	100.0	100.0
Total Fund Balance	23,366,871	32,291,213	8,924,342	138.2	157.0

Run Date: July 16, 2014
Run Time: 1:50 pm
Report ID: TS166.v4

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account w/% Received
General Fund As Of: June 30, 2014

<u>State Account</u> <u>District Account</u>	<u>Prior Year</u> <u>Adopted</u> <u>Budget</u>	<u>Prior Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>	<u>Current Year</u> <u>Adopted</u> <u>Budget</u>	<u>Current Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>
1 - Local Taxes								
11000: Local Property Tax	81,554,758	81,920,633	365,875	100.4	80,770,000	81,650,652	880,652	101.1
13000: Sale Of Tax Title Property	1,941	0	(1,941)	0.0	1,941	0	(1,941)	0.0
19000: Other Local Taxes	0	0	0	100.0	158,007	0	(158,007)	0.0
1 - Local Taxes	81,556,699	81,920,633	363,934	100.4	80,929,948	81,650,652	720,704	100.9
2 - Local Non-Tax								
21000: Tuition & Fees - Unassigned	470,000	617,535	147,535	131.4	397,475	1,001,776	604,301	252.0
21010: Regular Student Fees	100,000	68,754	(31,246)	68.8	100,000	46,342	(53,658)	46.3
21020: ALE Student Fees	0	1,224	1,224	100.0	0	849	849	100.0
21210: Special Ed Preschool Tuition	70,250	55,981	(14,269)	79.7	70,250	0	(70,250)	0.0
21730: Summer School - Tuition & Fees	85,000	34,800	(50,200)	40.9	70,000	3,460	(66,540)	4.9
21800: Convenience Fee	0	24,110	24,110	100.0	0	26,231	26,231	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	7,460	7,460	100.0	50,000	5,110	(44,890)	10.2
22010: Sale of Supplies & Svcs - FR 1	0	115,385	115,385	100.0	70,000	117,747	47,747	168.2
22020: Sale of Supplies & Svcs - FR 2	0	73,994	73,994	100.0	18,000	52,383	34,383	291.0
22030: Sale of Supplies & Svcs-Schools	1,500	2	(1,499)	0.1	0	238	238	100.0
22040: Sale of Recoverable Items	102,071	97,315	(4,756)	95.3	95,000	112,279	17,279	118.2
22050: Sale of Supplies & Svcs - Trip 1	0	53,024	53,024	100.0	100,000	206,619	106,619	206.6
22060: Sale of Supplies & Svcs - Trip 2	0	10,579	10,579	100.0	50,000	9,918	(40,082)	19.8
22100: Other Storeroom Sales	23,147	3,729	(19,418)	16.1	5,000	3,141	(1,859)	62.8
22200: Copy Center Reimbursements	50,000	26,535	(23,465)	53.1	50,000	43,404	(6,596)	86.8
22310: CTE Sales of Goods, Supplies & Svcs	60,000	37,844	(22,156)	63.1	40,000	32,544	(7,456)	81.4
22910: Nutrition Service Sales	1,585,846	1,656,064	70,218	104.4	1,836,774	1,636,772	(200,002)	89.1
22930: NS Refunds	0	2,529	2,529	100.0	0	0	0	100.0
22940: NS Sales - Special Events	15,000	14,032	(968)	93.5	15,000	8,449	(6,551)	56.3
22960: NS Sales - Breakfast	109,829	110,775	946	100.9	128,354	106,385	(21,969)	82.9
22990: School Bus Revenue	0	1,650	1,650	100.0	0	1,496	1,496	100.0
23000: Investment Earnings	100,000	60,823	(39,177)	60.8	75,000	34,426	(40,574)	45.9
25000: Gifts, Grants, & Donations (Local)	120,000	236,417	116,417	197.0	260,000	187,529	(72,471)	72.1
26000: Fines & Damages	65,000	41,157	(23,843)	63.3	45,000	37,079	(7,921)	82.4
27000: Rentals & Leases	356,100	253,200	(102,901)	71.1	300,000	272,292	(27,708)	90.8
27010: Facility Use - Computer Lab Fee	0	0	0	100.0	0	(136)	(136)	100.0
27020: Facility Use - Utility Surcharge	15,400	10,958	(4,442)	71.2	13,200	13,694	494	103.7
27030: Facility Use - Custodial Labor	271,500	196,610	(74,890)	72.4	227,900	228,337	437	100.2
27040: Facility Use - Field/Stadium Maint	12,000	8,168	(3,833)	68.1	9,000	14,136	5,136	157.1
27050: Facility Use - Security	0	1,118	1,118	100.0	0	672	672	100.0

Run Date: July 16, 2014
Run Time: 1:50 pm
Report ID: TS166.v4

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account w/% Received
General Fund As Of: June 30, 2014

<u>State Account</u> <u>District Account</u>	<u>Prior Year</u> <u>Adopted</u> <u>Budget</u>	<u>Prior Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>	<u>Current Year</u> <u>Adopted</u> <u>Budget</u>	<u>Current Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>
2 - Local Non-Tax								
27060: Facility Use - Theater Tech	16,000	16,825	825	105.2	21,000	17,557	(3,443)	83.6
28000: Insurance Recoveries	0	5,594	5,594	100.0	60,000	5,964	(54,036)	9.9
29000: Local Support Non Tax-Unassigned	1,375,731	859,915	(515,816)	62.5	1,257,876	764,287	(493,589)	60.8
29001: Procurement Card Rebates	75,000	103,905	28,905	138.5	100,000	141,461	41,461	141.5
29010: Cash Over/Short	0	(1,716)	(1,716)	100.0	0	(625)	(625)	100.0
29060: Timber Sales	0	94,811	94,811	100.0	0	77,378	77,378	100.0
29070: CPF Indirect	700,000	0	(700,000)	0.0	700,000	0	(700,000)	0.0
29100: E-Rate Discount	0	6,457	6,457	100.0	0	135,248	135,248	100.0
29220: Advertising Commissions	52,000	15,000	(37,000)	28.8	52,000	1,000	(51,000)	1.9
29230: Photography Commissions	70,000	53,365	(16,636)	76.2	70,000	74,340	4,340	106.2
29240: Vending-Beverage Commissions	19,000	3,894	(15,106)	20.5	19,000	2,067	(16,933)	10.9
29250: Vending-Food Commissions	1,000	305	(695)	30.5	5,000	1,015	(3,985)	20.3
29260: Other Commissions/Rebates	10,000	23,043	13,043	230.4	20,000	4,839	(15,161)	24.2
2 - Local Non-Tax	5,951,374	5,003,166	(948,208)	84.1	6,350,829	5,427,701	(923,128)	85.5
3 - State - General Purpose								
31000: Apportionment	135,794,816	109,528,849	(26,265,967)	80.7	146,011,043	119,707,089	(26,303,954)	82.0
31210: Apportionment - Special Ed	5,466,952	4,501,010	(965,942)	82.3	5,810,947	4,813,067	(997,880)	82.8
33000: Local Effort Assistance	6,593,123	5,758,405	(834,718)	87.3	7,568,728	6,417,194	(1,151,534)	84.8
3 - State - General Purpose	147,854,891	119,788,264	(28,066,627)	81.0	159,390,718	130,937,350	(28,453,368)	82.1
4 - State - Special Purpose								
41000: Special Purpose - Unassigned	6,769,450	6,725	(6,762,725)	0.1	5,000,000	4,154	(4,995,846)	0.1
41210: Special Education	19,237,317	15,450,240	(3,787,077)	80.3	19,849,561	16,045,882	(3,803,679)	80.8
41220: SPED Infants & Toddlers - State	0	0	0	100.0	1,133,013	791,303	(341,710)	69.8
41550: Learning Assistance	4,885,008	3,919,329	(965,679)	80.2	7,777,493	6,353,578	(1,423,915)	81.7
41560: State Institutions, Centers, and Homes - I	442,244	286,694	(155,550)	64.8	446,968	352,133	(94,835)	78.8
41580: Special & Pilot Programs	1,297,478	233,354	(1,064,124)	18.0	1,258,660	237,867	(1,020,793)	18.9
41590: Institutions - Juveniles in Adult Jail	86,747	59,508	(27,239)	68.6	93,569	60,910	(32,659)	65.1
41650: Transitional Bilingual	1,932,855	1,628,909	(303,946)	84.3	2,193,216	1,993,225	(199,991)	90.9
41740: Highly Capable	249,312	199,882	(49,430)	80.2	264,603	215,735	(48,868)	81.5
41980: School Nutrition Services	299,246	294,072	(5,174)	98.3	285,859	271,274	(14,585)	94.9
41990: Transportation - Operations	6,197,622	4,698,390	(1,499,232)	75.8	7,864,635	6,319,244	(1,545,391)	80.4
4 - State - Special Purpose	41,397,279	26,777,101	(14,620,178)	64.7	46,167,577	32,645,305	(13,522,272)	70.7
5 - Federal - General Purpose								

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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, 2014

<u>State Account</u> <u>District Account</u>	<u>Prior Year</u> <u>Adopted</u> <u>Budget</u>	<u>Prior Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>	<u>Current Year</u> <u>Adopted</u> <u>Budget</u>	<u>Current Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>
5 - Federal - General Purpose								
52000: Direct Federal Revenue - Unassigned	294,080	289,783	(4,297)	98.5	291,883	260,286	(31,597)	89.2
53000: Impact Aid - Maintenance & Operations	0	14,068	14,068	100.0	0	10,109	10,109	100.0
53290: Impact Aid - Special Ed Funding	0	26,399	26,399	100.0	0	24,255	24,255	100.0
54000: Federal in Lieu of Taxes	0	55,637	55,637	100.0	0	0	0	100.0
55000: Federal Forests	80,000	25,158	(54,842)	31.4	80,000	23,659	(56,341)	29.6
5 - Federal - General Purpose	374,080	411,046	36,966	109.9	371,883	318,310	(53,573)	85.6
6 - Federal - Special Purpose								
61000: Special Purpose - OSPI Unassigned	0	10,000	10,000	100.0	0	17,650	17,650	100.0
61120: Federal Stimulus - School Improvement	2,811,500	2,025,653	(785,847)	72.0	0	28,414	28,414	100.0
61240: Special Ed - Supplemental	7,600,894	5,019,558	(2,581,336)	66.0	7,209,412	4,665,353	(2,544,059)	64.7
61380: CTE - Carl Perkins Grant	334,336	196,842	(137,494)	58.9	221,514	92,128	(129,386)	41.6
61510: Disadvantaged - Title IA	11,657,649	6,790,894	(4,866,755)	58.3	9,746,312	6,306,461	(3,439,851)	64.7
61520: School Improvement - TII, IV, V & VI	1,971,283	1,542,077	(429,206)	78.2	1,843,593	1,370,810	(472,783)	74.4
61570: Institutions - Neglected & Delinquent	54,490	33,570	(20,920)	61.6	51,138	65,157	14,019	127.4
61640: Limited English Proficiency	402,980	129,837	(273,143)	32.2	398,956	77,602	(321,354)	19.5
61890: Other Community Services	99,411	0	(99,411)	0.0	99,411	0	(99,411)	0.0
61910: Regular Lunch Reimbursement	203,167	146,611	(56,556)	72.2	161,326	137,275	(24,051)	85.1
61920: Reduced Price Lunch Reimbursement	623,444	601,975	(21,469)	96.6	662,340	625,048	(37,292)	94.4
61930: Free Lunch Reimbursement	6,875,357	6,256,538	(618,819)	91.0	6,771,238	6,237,185	(534,053)	92.1
61940: Certified Lunch Reimbursement	0	156,749	156,749	100.0	186,275	169,020	(17,255)	90.7
61950: Regular Breakfast Reimbursement	20,461	17,367	(3,094)	84.9	20,080	16,037	(4,043)	79.9
61960: Reduced Price Breakfast Reimbursement	161,907	153,302	(8,605)	94.7	167,878	154,108	(13,770)	91.8
61970: Free Breakfast Reimbursement	2,245,079	2,056,159	(188,920)	91.6	2,226,241	1,961,343	(264,898)	88.1
61980: Free Snack Reimbursement	89,127	88,436	(691)	99.2	94,245	73,860	(20,385)	78.4
61990: Fresh Fruit & Vegetable Reimbursement	0	0	0	100.0	0	82,357	82,357	100.0
62000: Direct Special Purpose Grants	366,000	107,726	(258,274)	29.4	0	10,305	10,305	100.0
62610: Head Start	5,078,049	3,660,971	(1,417,078)	72.1	4,843,167	3,888,713	(954,455)	80.3
62680: Indian Education - ED	159,186	120,643	(38,543)	75.8	140,926	103,357	(37,569)	73.3
63000: Federal Grants Through Other Entities - U	12,967	26,731	13,764	206.1	12,967	40,000	27,033	308.5
63210: SPED Medicaid Match	0	127,695	127,695	100.0	0	124,150	124,150	100.0
69980: USDA Commodities	550,000	652,060	102,060	118.6	626,315	797,688	171,373	127.4
6 - Federal - Special Purpose	41,317,287	29,921,395	(11,395,892)	72.4	35,483,334	27,044,020	(8,439,314)	76.2
7 - Revenue from other Districts								
71210: Special Education	1,800,000	1,904,498	104,498	105.8	1,800,000	1,968,055	168,055	109.3
71450: CTE Skills Center RV	0	5,095	5,095	100.0	0	5,000	5,000	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, 2014**

State Account
District Account

7 - Revenue from other Districts

<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>
1,800,000	1,909,593	109,593	106.1	1,800,000	1,973,055	173,055	109.6

8 - Revenue from other Agencies

81000: Governmental Entities	245,000	457,579	212,579	186.8	0	143,157	143,157	100.0
82000: Private Foundations Revenue	0	2,126	2,126	100.0	0	12,719	12,719	100.0
85000: Educational Service Districts	0	587,983	587,983	100.0	769,450	595,091	(174,359)	77.3

8 - Revenue from other Agencies

245,000	1,047,689	802,689	427.6	769,450	750,968	(18,482)	97.6
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9 - Other Financing Sources

93000: Sale of Equipment	0	108,938	108,938	100.0	0	68,140	68,140	100.0
99000: Operating Transfers	1,400,000	0	(1,400,000)	0.0	1,500,000	0	(1,500,000)	0.0

9 - Other Financing Sources

1,400,000	108,938	(1,291,062)	7.8	1,500,000	68,140	(1,431,861)	4.5
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District Total

<u>321,896,610</u>	<u>266,887,823</u>	<u>(55,008,787)</u>	<u>82.9</u>	<u>332,763,739</u>	<u>280,815,499</u>	<u>(51,948,240)</u>	<u>84.4</u>
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Run Date: July 16, 2014

Run Time: 1:51 pm

Report ID:TS152.v3

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: June 30, 2014

<u>Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Current Month</u>	<u>Current Year Year to Date</u>	<u>Encumbrance</u>	<u>Unspent / Unencumbered</u>	<u>Percent Expended</u>
01: Basic Education							
01000: Basic Education	151,497,343	150,111,491	12,326,278	125,068,048	22,552,315	2,491,128	98.3
01030: BE BECCA Program	0	109,577	4,464	16,415	860	92,302	15.8
01040: BE Building Contributions	0	367,604	13,816	103,915	5,497	258,193	29.8
01050: BE Kindergarten Contributions	0	31,257	2,606	32,526	0	(1,269)	104.1
01079: BE Categorical Carryover	940,788	(41,187)	0	0	0	(41,187)	0.0
01110: BE FD Kindergarten - State	5,032,427	5,032,427	382,612	3,937,235	725,675	369,518	92.7
01210: BE Fund Balance Special Ed	1,291,000	1,291,000	89,499	815,551	140,400	335,048	74.0
01240: BE SPED Peer Review Pool	75,000	75,000	584	3,459	0	71,541	4.6
01250: BE Campus Security	1,337,751	1,337,751	108,919	1,144,803	191,738	1,210	99.9
01270: BE Secondary Advisory Stipends	50,000	50,000	2,720	18,190	1,151	30,659	38.7
01310: BE Para Coverage	25,000	25,000	0	72	0	24,928	0.3
01320: BE Peer Review Pool	85,000	85,000	0	0	0	85,000	0.0
01430: BE FB Class Size Reduction	3,581,698	3,184,324	466,821	4,617,481	835,794	(2,268,951)	171.3
01440: BE FB Non-Instructional	869,461	869,461	57,386	604,847	102,672	161,942	81.4
01450: BE Fund Balance T2 Support	0	0	0	377	0	(377)	100.0
01460: BE FB Instructional	3,288,339	3,337,788	217,536	2,239,703	380,012	718,072	78.5
01470: BE Full Day Kindergarten Supt	578,707	578,707	43,505	438,818	81,444	58,445	89.9
01480: BE Innovative Programs	180,752	191,994	7,125	111,421	7,623	72,950	62.0
01650: BE Special Programs	1,551,030	1,651,030	90,858	1,210,612	200,620	239,798	85.5
01701: BE OP OT Relief	95,000	98,195	0	99,702	686	(2,193)	102.2
01850: Student Achievement	282,000	282,000	0	0	0	282,000	0.0
01901: BE Running Start	864,003	1,040,119	197,941	753,625	223,830	62,664	94.0
01902: BE Fresh Start	521,304	0	0	0	0	0	100.0
01905: BE Int'l Baccalaureate	200,000	280,766	46,620	259,530	28,159	(6,924)	102.5
01915: BE Bargained Enhancement 5-10	1,110,000	1,110,000	7,855	102,754	3,980	1,003,267	9.6
01940: BE MS Athletic Reserve	0	193,574	0	1,043	0	192,531	0.5
01990: BE Curriculum & Instruction	1,966,097	2,040,394	66,912	1,459,510	147,160	433,724	78.7
01991: BE Curriculum & Instruction 1x	2,956,226	3,527,545	109,520	1,929,794	306,900	1,290,851	63.4
01992: BE C&I Optional Days	3,224,398	3,192,862	456,975	1,823,279	211,907	1,157,676	63.7
Total 01: Basic Education	181,603,324	180,053,679	14,700,550	146,792,709	26,148,423	7,112,547	96.0
02: Basic Education - ALE							
02000: BE Alternative Learning Exp	475,964	284,522	24,506	336,902	102,158	(154,538)	154.3
Total 02: Basic Education - ALE	475,964	284,522	24,506	336,902	102,158	(154,538)	154.3
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, 2014

<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	0	140,877	0	41,829	0	99,048	29.7
12504: School Improvement 13-14	0	141,319	5,914	5,914	33,717	101,688	28.0
Total 12: Fed Stimulus - School Imp	0	282,196	5,914	47,742	33,717	200,736	28.9
21: Special Education, State							
21000: Special Education - State	35,527,336	36,387,988	3,156,086	31,385,846	5,845,045	(842,903)	102.3
21560: SPED - State Safety Net	500,000	500,000	37,262	378,538	51,842	69,620	86.1
21720: SPED - District Settlement	50,914	50,914	0	0	0	50,914	0.0
21900: SPED Work Training	0	5,268	0	1,094	0	4,174	20.8
Total 21: Special Education, State	36,078,250	36,944,170	3,193,348	31,765,478	5,896,887	(718,195)	101.9
22: SPED Infants & Tod - State							
22000: SPED Infants & Toddlers-State	1,049,086	1,005,279	35,204	635,222	97,744	272,314	72.9
Total 22: SPED Infants & Tod - State	1,049,086	1,005,279	35,204	635,222	97,744	272,314	72.9
24: Special Education, Federal							
24503: SPED IDEAB Flow Thru 12-13	0	0	3,311	76,189	4,875	(81,064)	100.0
24504: SPED IDEAB Flow Thru 13-14	5,827,892	5,906,444	479,615	4,706,452	853,849	346,143	94.1
24513: SPED IDEA Preschool 12-13	0	0	0	2,249	0	(2,249)	100.0
24514: SPED IDEA Preschool 13-14	209,824	239,773	16,615	171,783	30,830	37,160	84.5
24563: SPED Safety Net 12-13	0	0	0	15,240	0	(15,240)	100.0
24564: SPED Safety Net 13-14	871,823	871,823	57,512	600,950	98,203	172,670	80.2
24615: SPED IDEAB Transition 04-05	0	586	0	0	0	586	0.0
Total 24: Special Education, Federal	6,909,539	7,018,626	557,053	5,572,863	987,757	458,007	93.5
31: Career & Tech Ed, State							
31000: CTE Technical Support	147,181	147,181	9,287	123,280	18,142	5,760	96.1
31510: CTE Administration	847,353	1,649,348	62,115	687,438	143,393	818,517	50.4
31600: CTE Agriculture & Science	522,471	522,471	59,107	509,684	85,141	(72,354)	113.8
31605: CTE Lincoln Tree Farm Harvest	0	0	409	29,201	10,502	(39,702)	100.0
31610: CTE Business Education	1,586,065	1,586,065	327,351	1,674,258	257,501	(345,694)	121.8
31620: CTE Marketing Education	310,749	310,749	25,589	274,453	45,737	(9,441)	103.0
31630: CTE Diversified Occupations	494,839	494,839	39,268	438,391	74,125	(17,677)	103.6
31640: CTE Trade & Industry	1,867,084	1,867,084	143,876	1,631,598	252,706	(17,219)	100.9
31650: CTE Family & Consumer Science	1,281,078	1,281,078	111,552	1,040,643	147,739	92,696	92.8
31670: CTE Technology	779,459	779,459	64,543	729,437	149,729	(99,707)	112.8
31680: CTE Health Occupations	407,558	407,558	31,774	336,553	56,707	14,298	96.5
31710: CTE Career Guidance	594,290	594,290	49,617	511,401	91,586	(8,697)	101.5

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TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: June 30, 2014

<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>
31: Career & Tech Ed, State							
31901: CTE Running Start	99,910	70,598	10,547	50,488	21,412	(1,302)	101.8
31902: CTE Open Doors	138,993	112,165	0	89,711	12,480	9,974	91.1
Total 31: Career & Tech Ed, State	9,077,030	9,822,885	935,034	8,126,535	1,366,899	329,452	96.6
34: Middle School CTE							
34500: CTE Middle School	701,400	1,348,256	114,644	878,302	135,452	334,502	75.2
Total 34: Middle School CTE	701,400	1,348,256	114,644	878,302	135,452	334,502	75.2
38: Career & Tech Ed, Federal							
38504: CTE Perkins Grant 13-14	212,300	239,358	30,785	121,863	43,520	73,974	69.1
38523: CTE GRADS Start Up - Oakland	0	0	0	209	0	(209)	100.0
38533: Non-Traditional Fields - CTE	0	0	0	150	0	(150)	100.0
38534: Non-Traditional Fields - CTE	0	9,105	0	0	0	9,105	0.0
Total 38: Career & Tech Ed, Federal	212,300	248,463	30,785	122,223	43,520	82,720	66.7
45: CTE Skills Cntr Trade Ind							
45640: CTE Skills Center	0	5,000	2,193	3,224	0	1,776	64.5
Total 45: CTE Skills Cntr Trade Ind	0	5,000	2,193	3,224	0	1,776	64.5
51: Disadvantaged, Federal							
51154: T1-A AP Test Fees 13-14	0	5,264	0	5,264	0	0	100.0
51404: T1 SIG Cohort III 13-14	0	0	5,952	5,952	8,558	(14,510)	100.0
51504: T1-A Disadvantaged 13-14	9,252,151	9,277,053	676,413	6,583,685	1,122,513	1,570,854	83.1
51505: T1-A Disadvantaged 14-15	0	0	0	0	12,761	(12,761)	100.0
51534: T10-C Homeless Education	0	36,875	4,891	20,631	0	16,244	55.9
51544: Title I, Part A Reallocation	0	146,291	0	0	0	146,291	0.0
51603: T1-D Neglect & Delinqnt 12-13	0	0	0	869	0	(869)	100.0
51604: T1-D Neglect & Delinqnt 13-14	88,765	129,297	9,908	79,332	15,844	34,121	73.6
51634: TI Priority/Focus Schools 14	0	186,897	15,917	118,679	993	67,225	64.0
Total 51: Disadvantaged, Federal	9,340,916	9,781,677	713,081	6,814,412	1,160,669	1,806,596	81.5
52: School Improvement, Federa							
52473: T2-A Teacher Quality 12-13	0	0	0	22,558	0	(22,558)	100.0
52474: T2-A Teacher Quality 13-14	1,766,909	1,766,909	174,884	1,466,249	271,906	28,753	98.4
Total 52: School Improvement, Federa	1,766,909	1,766,909	174,884	1,488,808	271,906	6,195	99.6
55: Learning Assistance Prog,							
55500: Learning Assistance Program	7,453,990	8,060,428	1,267,952	5,555,192	908,362	1,596,875	80.2
Total 55: Learning Assistance Prog,	7,453,990	8,060,428	1,267,952	5,555,192	908,362	1,596,875	80.2
56: State Institutions, Ctrs &							

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TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: June 30, 2014

<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>
56: State Institutions, Ctrs &							
56510: Remann Hall	426,904	473,877	40,137	327,715	102,369	43,793	90.8
Total 56: State Institutions, Ctrs &	426,904	473,877	40,137	327,715	102,369	43,793	90.8
57: NegleCTEd & Delinquent							
57513: T1-D Neglect/Delinquent 12-13	0	0	0	417	0	(417)	100.0
57514: T1-D Neglect/Delinquent 13-14	49,011	114,797	6,637	68,770	12,489	33,538	70.8
Total 57: NegleCTEd & Delinquent	49,011	114,797	6,637	69,186	12,489	33,122	71.1
58: Special & Pilot Programs							
58010: WASL Retake	0	345	0	0	0	345	0.0
58020: Collection of Evidence	0	41,469	3,985	40,116	3,794	(2,441)	105.9
58040: WA Alt Assessment Systems	0	922	0	0	0	922	0.0
58060: HSPE Testing	0	38,564	94	94	0	38,471	0.2
58079: Certification Bonus	1,242,182	1,242,182	0	1,183	0	1,240,999	0.1
58214: Jobs for Washington Grad 13-14	0	14,954	1,975	12,522	0	2,432	83.7
58224: IB Registration Fee Reimb-Foss	0	5,793	0	0	0	5,793	0.0
58234: CenturyLink Teachers & Tech.	0	4,793	1,681	4,860	0	(67)	101.4
58244: Dual Credit Capacity Expansion	0	59,772	3,381	31,525	0	28,247	52.7
58563: College Readiness Init. 13-14	0	86,757	0	23,289	0	63,468	26.8
58564: College Readiness Init. 14-15	0	61,950	3,961	3,961	0	57,989	6.4
58624: Nav 101 College Ready 13-14	0	124,260	8,045	94,538	218	29,504	76.3
58654: Admin Intern Program 13-14	16,478	6,420	756	6,225	0	195	97.0
58664: Recruiting Wash Teachers 13-14	0	19,860	6,248	15,001	841	4,017	79.8
58674: WA 1st Robotics Competition	0	8,483	87	8,483	0	0	100.0
58684: WA FIRST - FIRST Lego League	0	2,244	537	2,244	0	0	100.0
58694: WA FIRST- FIRST Tech Challenge	0	10,472	285	10,234	0	238	97.7
58774: TPEP Teacher Training Funds	0	269,929	37,046	37,046	0	232,883	13.7
58902: State Open Doors Program	0	1,849,052	66,120	905,455	252,438	691,159	62.6
Total 58: Special & Pilot Programs	1,258,660	3,848,221	134,199	1,196,775	257,292	2,394,154	37.8
59: Institutions - Adult Jails							
59100: Inst - Juveniles in Adult Jail	89,369	96,611	6,958	61,295	13,048	22,268	77.0
Total 59: Institutions - Adult Jails	89,369	96,611	6,958	61,295	13,048	22,268	77.0
61: Head Start, Federal							
61513: Head Start Regular 12-13	0	1,175,887	0	1,175,005	0	882	99.9
61514: Head Start Regular 13-14	4,356,192	4,357,572	349,168	2,664,445	556,526	1,136,601	73.9
61523: Head Start Training 12-13	0	20,606	0	20,604	0	2	100.0

Run Date: July 16, 2014

Run Time: 1:51 pm

Report ID:TS152.v3

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: June 30, 2014

<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>
61: Head Start, Federal							
61524: Head Start Training 13-14	47,552	50,213	2,962	28,243	4,151	17,819	64.5
Total 61: Head Start, Federal	4,403,744	5,604,278	352,130	3,888,296	560,677	1,155,305	79.4
64: Limited English Proficienc							
64504: Limited English 13-14	391,133	391,133	14,737	86,616	20,362	284,155	27.4
Total 64: Limited English Proficienc	391,133	391,133	14,737	86,616	20,362	284,155	27.4
65: Transitional Bilingual, St							
65000: Transitional Bilingual	3,257,442	3,554,988	283,474	2,838,363	497,685	218,940	93.8
Total 65: Transitional Bilingual, St	3,257,442	3,554,988	283,474	2,838,363	497,685	218,940	93.8
68: Indian Education, Federal							
68504: Indian Education 13-14	135,064	112,642	11,048	115,674	5	(3,037)	102.7
68505: Indian Education 14-15	0	0	0	0	21,374	(21,374)	100.0
Total 68: Indian Education, Federal	135,064	112,642	11,048	115,674	21,379	(24,411)	121.7
69: Other Compensatory Program							
69100: SPED Reimbursable	157,876	157,876	14,740	145,987	28,082	(16,193)	110.3
69200: District Conferences	0	11,341	496	5,339	0	6,002	47.1
Total 69: Other Compensatory Program	157,876	169,217	15,236	151,326	28,082	(10,191)	106.0
73: Summer School							
73000: Summer School - District	189,100	500,000	0	639	443	498,918	0.2
73010: Summer School - Buildings	0	11,967	0	0	7,039	4,928	58.8
73020: Summer School - Other	0	0	857	226,700	833	(227,534)	100.0
73110: Summer School-Credit Retrieval	0	0	44,927	44,927	48,598	(93,525)	100.0
73130: Summer School-Targeted	0	0	2,186	2,186	12,495	(14,681)	100.0
Total 73: Summer School	189,100	511,967	47,970	274,453	69,408	168,106	67.2
74: Highly Capable, State							
74000: Highly Capable	264,603	316,336	24,659	248,077	38,691	29,568	90.7
Total 74: Highly Capable, State	264,603	316,336	24,659	248,077	38,691	29,568	90.7
79: Other Instructional Pgms							
79000: Other Instructional Programs	5,950,000	(3,337,854)	0	0	0	(3,337,854)	0.0
79010: Tuition Based Preschool	397,475	532,511	41,099	366,395	50,755	115,362	78.3
79040: Head Start Contributions	0	310	321	347	0	(37)	112.0
79104: Early Childhood Ed 13-14	769,450	859,832	212,270	829,581	102,029	(71,778)	108.3
79105: Early Childhood Ed 14-15	0	0	0	0	12,636	(12,636)	100.0
79110: Medicaid Ad Match ECEAP 9-10	0	0	150	150	0	(150)	100.0
79134: Edge Foundation Grant	0	35,000	6,202	23,750	0	11,250	67.9

Run Date: July 16, 2014

Run Time: 1:51 pm

Report ID: TS152.v3

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: June 30, 2014

<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							
79164: City Truancy Grant 13-14	48,000	48,000	2,463	43,004	0	4,996	89.6
79171: Youth Service America 10-11	0	499	0	0	0	499	0.0
79172: Youth Service America 11-12	0	48	0	0	0	48	0.0
79190: ECEAP Contributions	0	298	0	0	0	298	0.0
79203: JROTC - Army 12-13	0	0	0	3,331	0	(3,331)	100.0
79204: JROTC - Army 13-14	330,873	330,873	32,277	285,738	48,371	(3,237)	101.0
79224: Refugee Impact 13-14	0	15,650	7,500	15,000	0	650	95.8
79263: JROTC - Navy 12-13	0	0	0	1,666	0	(1,666)	100.0
79264: JROTC - Navy 13-14	194,750	194,750	17,716	166,552	29,735	(1,537)	100.8
79270: JROTC - Navy Start Up	0	2,394	943	2,170	240	(16)	100.7
79280: Twilight School	45,000	0	0	0	0	0	100.0
79285: Tacoma Kids Rock	0	1,282	0	0	0	1,282	0.0
79294: JROTC - Navy Orientation 13-14	0	5,772	136	8,888	0	(3,116)	154.0
79310: SPED Community Preschool	0	122,657	0	2	0	122,655	0.0
79333: City of Tacoma Mini Grants 13	0	4,832	0	2,479	0	2,353	51.3
79334: City of Tacoma Mini Grants 14	0	4,050	324	2,812	0	1,238	69.4
79372: Raikes Foundation Grant 11-12	0	392	0	342	0	50	87.1
79373: Raikes Foundation Grant 12-13	0	18,006	257	18,504	0	(498)	102.8
79384: ECEAP USDA Meals/Snacks 13-14	0	15,000	748	15,117	0	(117)	100.8
79393: LHS Poverty Grant 12-13	0	9,043	0	9,000	0	43	99.5
79441: Washington STEM-Lincoln	0	6,212	3,857	5,928	0	284	95.4
79453: Family Literacy Project	0	11,500	0	0	0	11,500	0.0
79464: Muckelshoot Indian Tribe	0	7,500	0	0	0	7,500	0.0
79493: Tacoma Truancy Center 12-13	0	0	0	1,430	0	(1,430)	100.0
79494: Tacoma Truancy Center 13-14	37,488	37,488	4,315	45,684	5,588	(13,784)	136.8
79503: JROTC - Air Force 12-13	0	0	0	1,666	0	(1,666)	100.0
79504: JROTC - Air Force 13-14	182,087	182,087	14,850	153,328	27,701	1,059	99.4
79518: JROTC - Air Force Discretionry	0	162	0	0	0	162	0.0
79520: JROTC - Air Force Tuition	0	1,327	0	1,101	0	226	83.0
79533: JROTC - Marines 12-13	0	0	0	1,666	0	(1,666)	100.0
79534: JROTC - Marines 13-14	190,201	190,201	15,364	156,131	29,010	5,060	97.3
79573: City of Tacoma Ladies 1st Prog	0	27,720	4,520	29,468	1,252	(3,000)	110.8
79580: Curriculum Fundraising	0	546,196	8,562	295,804	281	250,110	54.2
79590: Read 2 Me (formerly Werlin)	42,247	42,247	2,500	20,655	5,000	16,592	60.7

Run Date: July 16, 2014

Run Time: 1:51 pm

Report ID: TS152.v3

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: June 30, 2014

<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							
79604: Puyallup Tribe Charity	0	677	1,104	1,104	0	(427)	163.0
79612: Puyallup Tribe Donation 5	0	1,451	0	1,446	0	5	99.6
79613: Puyallup Tribe Donation 6	0	96,000	12,272	67,313	1,000	27,687	71.2
79623: McKinney-Vento Workforce Proj.	0	184,600	12,226	91,825	21,889	70,887	61.6
79634: WaKIDS Implementation	0	38,400	1,305	5,565	25,687	7,148	81.4
79644: GRADS Mini-Grants	0	1,917	0	1,917	0	0	100.0
79654: WaKIDS 13-14	0	35,340	0	42,143	0	(6,803)	119.2
79693: Lincoln Ctr Gates Grant	0	48,202	1,108	7,493	608	40,100	16.8
79710: ECEAP/Community Preschool	0	10,000	801	7,760	1,201	1,040	89.6
79733: Lincoln Ctr Extended Day Supp.	0	10,311	0	0	0	10,311	0.0
79743: UWT Dual Track ELL 12-13	0	46,200	2,148	37,468	17,369	(8,637)	118.7
79744: UWT Dual Track ELL 13-14	0	40,000	0	0	6,540	33,460	16.4
79754: Greater Tacoma Community Fdtn	0	9,900	2,367	4,142	1,126	4,632	53.2
79764: WaSAC CCSS Project - UWT	0	21,720	1,359	21,405	0	315	98.6
79780: Hilltop Artists	172,184	172,184	14,349	143,487	28,697	0	100.0
79794: GRADS-Early Achievers Project	0	4,793	0	0	0	4,793	0.0
79850: Arts Collaboration	32,868	32,868	3,325	22,956	0	9,912	69.8
79884: Nat'l Board Certification	0	4,341	1,432	17,395	0	(13,054)	400.7
Total 79: Other Instructional Pgms	8,392,623	674,889	430,169	2,981,106	416,714	(2,722,931)	503.5
89: Community Services							
89010: Facility Use	175,000	175,000	16,983	169,020	9,006	(3,026)	101.7
89020: Facility Use - Fields	7,600	7,600	1,343	8,340	37	(777)	110.2
89030: Facility Use - Swim Pools	15,000	15,000	132	12,185	0	2,815	81.2
89040: Facility Use - Stadiums	17,500	17,500	1,453	8,810	3,159	5,531	68.4
89050: Facility Use - Theaters	56,000	56,000	7,733	59,881	4,146	(8,026)	114.3
89060: Facility Use - Other	43,800	43,800	8,783	42,671	3,390	(2,260)	105.2
89150: Summer Nutrition Svcs	99,411	99,411	0	0	0	99,411	0.0
Total 89: Community Services	414,311	414,311	36,426	300,907	19,737	93,667	77.4
97: District-Wide Support							
97000: District-Wide Support	42,856,958	43,880,009	3,878,790	35,776,287	7,705,027	398,695	99.1
97090: DWS Tech General Admin	1,500,000	1,500,000	43,981	1,400,016	149,776	(49,792)	103.3
97093: DWS Tech Util/Net	121,077	121,077	17,238	330,176	80,916	(290,015)	339.5
97440: DWS FB Non-Instructional	270,448	441,009	28,636	265,805	54,282	120,921	72.6
97580: DWS Security	1,589,974	1,589,974	112,522	1,295,850	197,310	96,815	93.9

Run Date: July 16, 2014

Run Time: 1:51 pm

Report ID: TS152.v3

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: June 30, 2014

<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>
97: District-Wide Support							
97701: DWS OP OT Relief	0	0	0	60	0	(60)	100.0
Total 97: District-Wide Support	46,338,457	47,532,069	4,081,167	39,068,194	8,187,311	276,564	99.4
98: Nutrition Svcs							
98000: Nutrition Services	12,379,221	12,382,521	1,270,328	12,024,690	282,687	75,144	99.4
98030: Nutrition Svcs - Summer	0	0	8,950	8,973	58,467	(67,440)	100.0
98701: Nutrition Svcs - OP OT Relief	0	0	0	11	0	(11)	100.0
Total 98: Nutrition Svcs	12,379,221	12,382,521	1,279,278	12,033,675	341,154	7,692	99.9
99: Pupil Transportation							
99000: Pupil Transportation	11,414,477	11,450,488	993,363	10,384,498	796,209	269,781	97.6
99110: Transportation - Ex Curr	(236,250)	(236,250)	34,671	304,960	2,909	(544,120)	(130.3)
99120: Transportation - Field Trips	(483,700)	(522,115)	(12,046)	(457,222)	16,003	(80,896)	84.5
99440: Transportation - Fund Balance	100,000	100,000	0	119,713	1,183	(20,896)	120.9
99701: Pupil Transport OP OT Relief	0	0	0	3	0	(3)	100.0
Total 99: Pupil Transportation	10,794,527	10,792,123	1,015,988	10,351,953	816,304	(376,134)	103.5
District Total	343,610,753	343,612,070	29,535,360	282,133,220	48,556,198	12,922,653	96.2

Run Date: July 16, 2014
 Run Time: 1:54 pm
 Report ID: TS161.v6

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
 Associated Student Body Fund As Of: **June 30, 2014**



	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					
819: Restricted to Fund Purposes	1,621,283	1,880,723	259,440	116.0	100.0
Total Restricted Fund Balance	1,621,283	1,880,723	259,440	116.0	100.0
Nonspendable and Assigned Fund Balance					
840: Nonspendable - Inventory & Prepaid Items	0	82,037	82,037	100.0	100.0
820: Assigned to Encumbrances	0	50	50	100.0	100.0
Total Nonspendable and Assigned Fund Balance	0	82,087	82,087	100.0	6.9
Total Beginning Fund Balance	1,621,283	1,962,810	341,527	121.1	114.5
Revenue					
1 - General Student Body	1,254,634	880,205	(374,429)	70.2	64.0
2 - Athletics	252,000	227,048	(24,952)	90.1	98.5
3 - Classes	410,032	241,745	(168,287)	59.0	52.4
4 - Clubs	2,538,765	608,904	(1,929,861)	24.0	29.9
6 - Private Money	114,000	13,869	(100,131)	12.2	9.4
Total Revenue	4,569,431	1,971,771	(2,597,660)	43.2	45.6
Total Resources Available	6,190,714	3,934,581	(2,256,133)	63.6	64.1
Uses of Resources					
Expenditures					
1 - General Student Body	1,352,257	736,206	616,051	54.4	47.5
2 - Athletics	253,670	320,002	(66,332)	126.1	123.3
3 - Classes	306,375	223,174	83,201	72.8	66.0
4 - Clubs	2,299,639	612,314	1,687,325	26.6	29.2
6 - Private Money	114,000	11,949	102,051	10.5	6.9
Total Expenditures	4,325,941	1,903,646	2,422,295	44.0	43.4
Total Uses of Resources	4,325,941	1,903,646	2,422,295	44.0	43.4
Ending Fund Balance	1,864,773	2,030,935	166,162	108.9	114.5

Run Date: July 16, 2014

Run Time: 1:56 pm

Report ID: TS157.v5

TACOMA SCHOOL DISTRICT NO. 10
ASB Statement Of Revenue and Expenditure by BRC
Associated Student Body Fund June 30, 2014

<u>BRC</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Adopted Budget Expenditures</u>	<u>Fund Balance w/o Imprest Funds</u>	<u>Imprest Funds</u>	<u>Fund Balance</u>
011 Finance	1,442	347	98	0	1,692	0	1,692
101 Arlington	886	611	380	3,050	1,117	0	1,117
103 Birney	10,016	6,043	5,120	24,000	10,938	0	10,938
104 Blix	2,608	1	495	700	2,114	0	2,114
105 Boze	4,996	14,362	11,697	10,350	7,661	0	7,661
107 Browns Pt	11,209	15,911	16,097	42,485	11,022	0	11,022
109 Bryant	3,807	3,855	2,907	22,950	4,754	0	4,754
110 Crescent Hts	1,137	1	201	2,000	936	0	936
113 DeLong	14,738	7,984	11,329	18,555	11,393	0	11,393
115 Downing	5,412	14,767	13,923	21,130	6,256	0	6,256
117 Edison	10,467	5,744	4,495	3,500	11,715	0	11,715
119 Fawcett	3,017	33,609	29,516	32,000	7,109	0	7,109
121 Fern Hill	1,790	1	695	9,000	1,096	0	1,096
123 Franklin	3,601	762	3,849	900	515	0	515
125 Geiger	1,818	894	0	2,200	2,712	0	2,712
133 Jefferson	3,159	934	761	7,500	3,331	0	3,331
135 Larchmont	6,186	5,267	6,247	13,500	5,206	0	5,206
137 Lister	6,648	3,298	1,882	20,750	8,065	0	8,065
139 Lowell	3,544	1,795	1,770	2,200	3,570	0	3,570
143 Lyon	7,340	1,286	3,615	5,000	5,011	0	5,011
147 Manitou Pk	7,122	4,995	5,061	11,100	7,055	0	7,055
149 Mann	900	1	590	500	310	0	310
151 McCarver	2,464	637	1,424	4,130	1,678	0	1,678
157 NE Tacoma	3,822	8,028	8,076	28,560	3,775	0	3,775
163 Pt Defiance	19,475	22,270	26,461	23,150	15,284	0	15,284
165 Reed	5,916	2,364	5,061	7,750	3,218	0	3,218
169 Roosevelt	2,742	763	975	3,750	2,530	0	2,530
175 Sheridan	19,376	1,403	8,716	32,100	12,063	0	12,063
177 Sherman	4,847	7,560	8,806	13,600	3,601	0	3,601
179 Stanley	2,127	1	0	2,000	2,129	0	2,129
181 Skyline	8,936	22,647	20,272	20,161	11,311	0	11,311
185 Washington	5,046	25,290	26,986	20,200	3,349	0	3,349
187 Whitman	4,115	1,680	2,513	4,600	3,281	0	3,281
189 Whittier	5,380	10,975	10,672	19,950	5,683	0	5,683
200 Giaudrone	58,441	40,750	40,854	55,410	58,337	0	58,337
202 Baker	95,704	63,051	58,237	72,680	100,518	0	100,518
206 Gray	88,185	49,912	56,559	69,975	81,538	0	81,538

Run Date: July 16, 2014

Run Time: 1:56 pm

Report ID: TS157.v5

TACOMA SCHOOL DISTRICT NO. 10
ASB Statement Of Revenue and Expenditure by BRC
Associated Student Body Fund June 30, 2014

<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	16,240	11	0	0	16,251	0	16,251
210 Jason Lee	25,600	21,211	13,058	44,600	33,753	0	33,753
212 Mason	19,150	43,595	24,544	78,250	38,201	0	38,201
216 Meeker	98,333	110,387	111,115	199,768	97,605	0	97,605
218 Stewart	50,890	30,591	30,555	40,500	50,927	0	50,927
220 Truman	52,340	53,582	50,702	70,525	55,221	0	55,221
221 First Creek	15,090	35,766	24,520	36,700	26,336	0	26,336
224 Foss	81,535	124,665	119,342	122,275	86,858	0	86,858
226 Lincoln	127,774	255,833	269,063	360,130	114,543	0	114,543
228 Mt Tahoma	265,369	216,658	218,081	426,068	263,945	0	263,945
230 Stadium	310,359	286,738	289,668	1,353,117	307,429	0	307,429
232 Wilson	309,412	248,341	197,771	742,490	359,981	0	359,981
234 Oakland	1,093	217	0	850	1,311	0	1,311
237 Tacoma School For The Arts	29,076	29,635	35,713	51,252	22,999	0	22,999
239 Science & Math Institute	13,355	11,194	6,660	29,030	17,889	0	17,889
607 Career & Technical Education	28,138	19	0	0	28,157	0	28,157
617 District Athletics/Activities	56,490	107,091	99,517	113,000	64,064	0	64,064
734 Young Ambassadors	24,151	16,436	16,997	26,000	23,590	0	23,590
<u>District Total</u>	<u>1,962,810</u>	<u>1,971,771</u>	<u>1,903,646</u>	<u>4,325,941</u>	<u>2,030,935</u>	<u>0</u>	<u>2,030,935</u>

Run Date: July 16, 2014
 Run Time: 1:58 pm
 Report ID: TS159.v7

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
Capital Projects Fund As Of: June 30, 2014



	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	94,934,974	61,219,306	(33,715,668)	64.5	100.0
862: Restricted from Levy Proceeds	5,780,146	28,922,144	23,141,998	500.4	0.0
Total Restricted Fund Balance	100,715,120	90,141,450	(10,573,670)	89.5	248.2
Assigned Fund Balance					
820: Assigned to Encumbrances	0	21,752,702	21,752,702	100.0	100.0
889: Assigned to Fund Purposes	12,378,931	0	(12,378,931)	0.0	100.0
Total Assigned Fund Balance	12,378,931	21,752,702	9,373,771	175.7	100.0
Total Beginning Fund Balance	113,094,051	111,894,152	(1,199,899)	98.9	365.8
Revenue					
1 - Local Taxes	17,864,500	17,975,549	111,049	100.6	97.1
2 - Local Non-Tax	154,326	170,397	16,071	110.4	150.2
4 - State - Special Purpose	3,700,000	0	(3,700,000)	0.0	27.6
8 - Revenue from other Agencies	0	141,416	141,416	100.0	100.0
9 - Other Financing Sources	500,000	17,730	(482,270)	3.5	100.0
Total Revenue	22,218,826	18,305,092	(3,913,734)	82.4	507.4
Total Resources Available	135,312,877	130,199,244	(5,113,633)	96.2	490.8
Uses of Resources					
Expenditures					
11 - MODIFY REPORT FOR DESC	0	98,439	(98,439)	100.0	100.0
12 - Site Improvments	2,610,000	4,307,284	(1,697,284)	165.0	492.0
21 - New Buildings	550,000	137,330	412,670	25.0	33.3
22 - Remodeled Buildings	41,263,688	17,903,698	23,359,990	43.4	38.1
31 - Initial Equipment	15,076,312	6,218,690	8,857,622	41.2	55.4
35 - Instructional Technology	0	4,215,380	(4,215,380)	100.0	100.0
51 - Sale of Real Estate	0	96,153	(96,153)	100.0	100.0
Total Expenditures	59,500,000	32,976,974	26,523,026	55.4	45.6
535 Other Financing Uses	1,500,000	0	1,500,000	0.0	0.0
Total Uses of Resources	61,000,000	32,976,974	28,023,026	54.1	43.2

Run Date: July 16, 2014
Run Time: 1:58 pm
Report ID: TS159.v7

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
Capital Projects Fund As Of: June 30, 2014



	Current Year <u>Adopted 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>
Ending Fund Balance	74,312,877	97,222,270	22,909,393	130.8	41,210.0
861: Restricted from Bond Proceeds	94,934,974	61,219,306	(33,715,668)	64.5	100.0
862: Restricted from Levy Proceeds	5,780,146	28,922,144	23,141,998	500.4	0.0
Total Restricted Fund Balance	100,715,120	90,141,450	(10,573,670)	89.5	2,685.7
820: Assigned to Encumbrances	0	21,752,702	21,752,702	100.0	100.0
889: Assigned to Fund Purposes	12,378,931	(14,671,882)	(27,050,813)	(118.5)	100.0
Total Assigned Fund Balance	12,378,931	7,080,820	(5,298,111)	57.2	100.0
Total Ending Fund Balance	113,094,051	97,222,270	(15,871,781)	86.0	41,210.0

Run Date: July 16, 2014
Run Time: 1:59 pm
Report ID: TS156.v4

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account
Capital Projects Fund June 30, 2014



<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	19,571,350	19,009,054	(562,296)	97.1	17,864,500	17,975,549	111,049	100.6
1 - Local Taxes	19,571,350	19,009,054	(562,296)	97.1	17,864,500	17,975,549	111,049	100.6
2 - Local Non-Tax								
23000: Investment Earnings	12,200	25,133	12,933	206.0	149,326	169,487	20,161	113.5
29050: Mitigation Fees	5,000	708	(4,292)	14.2	5,000	910	(4,090)	18.2
2 - Local Non-Tax	17,200	25,841	8,641	150.2	154,326	170,397	16,071	110.4
4 - State - Special Purpose								
41300: State Matching - Paid Direct to District	4,158,000	1,148,101	(3,009,899)	27.6	3,700,000	0	(3,700,000)	0.0
4 - State - Special Purpose	4,158,000	1,148,101	(3,009,899)	27.6	3,700,000	0	(3,700,000)	0.0
8 - Revenue from other Agencies								
81000: Governmental Entities	0	72,807	72,807	100.0	0	141,416	141,416	100.0
8 - Revenue from other Agencies	0	72,807	72,807	100.0	0	141,416	141,416	100.0
9 - Other Financing Sources								
91000: Sale of Bonds	0	98,865,000	98,865,000	100.0	0	0	0	100.0
91100: Premium on Sale of Bonds	0	1,379,936	1,379,936	100.0	0	0	0	100.0
92000: Sale of Real Property	0	0	0	100.0	500,000	17,730	(482,270)	3.5
9 - Other Financing Sources	0	100,244,936	100,244,936	100.0	500,000	17,730	(482,270)	3.5
<u>District Total</u>	23,746,550	120,500,739	96,754,189	507.4	22,218,826	18,305,092	(3,913,734)	82.4

Run Date: July 16, 2014

Run Time: 2:01 pm

Report ID: TS162.v4

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
Transportation Vehicle Fund As Of: June 30, 2014

	Current Year <u>Adopted</u> <u>Budget</u>	Current Year Year to Date_ <u>Actual</u>	Under Budget <u>(Over)</u>	% Current Year_ <u>Budget</u>	% Prior Year_ <u>Budget</u>
Resources Available					
Committed and Assigned FB					
889: Assigned to Fund Purposes	3,333,000	3,341,326	8,326	100.2	100.0
Total Committed and Assigned FB	3,333,000	3,341,326	8,326	100.2	100.0
Total Beginning Fund Balance	3,333,000	3,341,326	8,326	100.2	100.0
Revenue					
2 - Local Non-Tax	5,000	2,741	(2,259)	54.8	86.1
4 - State - Special Purpose	525,000	0	(525,000)	0.0	0.0
9 - Other Financing Sources	10,000	0	(10,000)	0.0	5.3
Total Revenue	540,000	2,741	(537,259)	0.5	0.9
Total Resources Available	3,873,000	3,344,068	(528,932)	86.3	86.5
Uses of Resources					
Expenditures					
910: Barcoded Equipment	1,100,000	0	1,100,000	0.0	0.0
941: Non-Barcoded Equipment	0	722,169	(722,169)	100.0	100.0
Total Expenditures	1,100,000	722,169	377,831	65.7	41.4
Total Uses of Resources	1,100,000	722,169	377,831	65.7	41.4
Ending Fund Balance	2,773,000	2,621,898	(151,102)	94.6	105.0

Run Date: July 16, 2014
 Run Time: 2:02 pm
 Report ID: TS156.v4

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account
Transportation Vehicle Fund June 30, 2014



State Account

District Account

	Prior Year Adopted Budget	Prior Year Year to Date Actual	Over Budget (Under)	% Received	Current Year Adopted Budget	Current Year Year to Date Actual	Over Budget (Under)	% Received
2 - Local Non-Tax								
23000: Investment Earnings	5,000	4,305	(695)	86.1	5,000	2,741	(2,259)	54.8
2 - Local Non-Tax	5,000	4,305	(695)	86.1	5,000	2,741	(2,259)	54.8
4 - State - Special Purpose								
44990: Transportation - Depreciation	500,000	0	(500,000)	0.0	525,000	0	(525,000)	0.0
4 - State - Special Purpose	500,000	0	(500,000)	0.0	525,000	0	(525,000)	0.0
9 - Other Financing Sources								
93000: Sale of Equipment	10,000	530	(9,470)	5.3	10,000	0	(10,000)	0.0
9 - Other Financing Sources	10,000	530	(9,470)	5.3	10,000	0	(10,000)	0.0
<u>District Total</u>	515,000	4,835	(510,165)	0.9	540,000	2,741	(537,259)	0.5

Run Date: July 16, 2014

Run Time: 2:04 pm

Report ID: TS160.v5

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
Debt Service Fund As Of: June 30, 2014

	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	7,500,000	7,241,697	(258,303)	96.6	95.8
Total Restricted FB	<u>7,500,000</u>	<u>7,241,697</u>	<u>(258,303)</u>	<u>96.6</u>	<u>95.8</u>
Total Beginning Fund Balance	<u>7,500,000</u>	<u>7,241,697</u>	<u>(258,303)</u>	<u>96.6</u>	<u>95.8</u>
Revenue					
1 - Local Taxes	30,609,000	33,235,109	2,626,109	108.6	100.3
2 - Local Non-Tax	15,000	5,992	(9,008)	39.9	46.8
Total Revenue	<u>30,624,000</u>	<u>33,241,100</u>	<u>2,617,100</u>	<u>108.5</u>	<u>413.9</u>
Total Resources Available	<u>38,124,000</u>	<u>40,482,798</u>	<u>2,358,798</u>	<u>106.2</u>	<u>350.8</u>
Uses of Resources					
Expenditures					
728: Principal Payments	19,595,000	19,595,000	0	100.0	123.3
730: Interest Payments	11,813,526	11,813,525	1	100.0	94.9
790: Contractual Services - Other	400,000	904	399,097	0.2	0.4
Total Expenditures	<u>31,808,526</u>	<u>31,409,429</u>	<u>399,098</u>	<u>98.7</u>	<u>112.8</u>
Total Uses of Resources	<u>31,808,526</u>	<u>31,409,429</u>	<u>399,098</u>	<u>98.7</u>	<u>391.9</u>
Ending Fund Balance	<u>6,315,474</u>	<u>9,073,369</u>	<u>2,757,895</u>	<u>143.7</u>	<u>122.8</u>

Run Date: July 16, 2014
 Run Time: 2:06 pm
 Report ID: TS156.v4

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account
DFG/LTDG Fund June 30, 2014



<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	29,713,200	29,790,173	76,973	100.3	30,609,000	33,235,109	2,626,109	108.6
1 - Local Taxes	29,713,200	29,790,173	76,973	100.3	30,609,000	33,235,109	2,626,109	108.6
2 - Local Non-Tax								
23000: Investment Earnings	16,500	7,724	(8,776)	46.8	15,000	5,992	(9,008)	39.9
2 - Local Non-Tax	16,500	7,724	(8,776)	46.8	15,000	5,992	(9,008)	39.9
9 - Other Financing Sources								
91100: Premium on Sale of Bonds	0	961,188	961,188	100.0	0	0	0	100.0
96000: Sale of Refunding Bonds	0	92,281,142	92,281,142	100.0	0	0	0	100.0
9 - Other Financing Sources	0	93,242,330	93,242,330	100.0	0	0	0	100.0
District Total	29,729,700	123,040,227	93,310,527	413.9	30,624,000	33,241,100	2,617,100	108.5