

Date: November 25, 2014

To: Board of Directors

From: Rosalind Medina, Chief Financial Officer



Subject: October 2014 Unaudited Financial Report

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

Table 1

General Fund Comparison for the fiscal period ended	October 31, 2013	October 31, 2014	Variance Higher/(lower)
Beginning Fund Balance	\$ 33,608,934	\$ 32,527,540	\$ (1,081,394)
Revenue	66,912,599	71,209,199	4,296,600
Other Financing Sources	3,101	2,413	(688)
Total Resources Available	100,524,634	103,739,152	3,214,518
Expenditures	56,410,294	59,430,496	3,020,202
Other Financing Uses	-	-	-
Total Use of Resources	56,410,294	59,430,496	3,020,202
Ending Fund Balance	\$ 44,114,340	\$ 44,308,656	\$ 194,316

REVENUES

- General fund revenues and other financing sources as of October 31, 2014 were \$71,211,612. This was \$4,295,912 or 6.4% 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 October increased \$2,137,533 from this time last year. This is due to the difference in the timing of receipts this so far this year compared to last as well as 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.
- **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 \$302,034 compared to this time last year. Of this variance, \$154,225 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 collected to support Tacoma School of the Arts (SOTA) student travel increased \$60,671 so far this year. Revenues resulting from facility rentals also increased \$27,944 compared to this time last year. In addition, Montessori pre-school tuition for Bryant and Geiger increased \$34,570 and \$10,045, respectively. 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.

State general purpose revenue continued

Revenue in this category increased \$1,237,715 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 will update the calculation with actual year to date data. Apportionment revenue has increased \$1,189,716 compared to this time last year due to an increase of 206 budgeted average annual enrollment FTE. LEA also increased \$48,000 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 \$1,097,149 compared to this time last year. Of this variance, \$912,203 was due to an increase in revenue for the Transportation program. In addition, Special Education and Learning Assistance Program (LAP) revenues increased \$139,056 and \$32,829, respectively, compared to 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 \$483,054 compared to this time last year. This variance is due to the difference in timing of revenue received this year compared to last year. Title I – Disadvantaged revenues and United States Department of Agriculture (USDA) commodities decreased \$618,356 and \$110,038, respectively, compared to last year. This was partially offset by increases, also due to timing differences, in Title II – School Improvement and Special Education Supplemental funding of \$153,753 and \$87,551, respectively. 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

<u>Revenue and Other Financing Sources Comparison by Year</u>					
Revenue Source	Through October 2013	Percent of Total	Through October 2014	Percent of Total	Variance higher/(lower)
Local Taxes	\$ 28,355,884	42.38%	\$ 30,493,417	42.82%	\$ 2,137,533
Local Non-Tax	1,570,816	2.35%	1,872,850	2.63%	302,034
State, General Purpose	28,006,360	41.85%	29,244,075	41.07%	1,237,715
State, Special Purpose	6,314,514	9.44%	7,411,663	10.41%	1,097,149
Federal, General Purpose	23,431	0.04%	23,830	0.03%	399
Federal, Special Purpose	2,623,248	3.92%	2,140,194	3.01%	(483,054)
Revenue - Other Districts	5,000	0.01%	5,000	0.01%	-
Revenue - Other Agencies	13,346	0.02%	18,170	0.03%	4,824
Revenue - Other Financing	3,101	0.00%	2,413	0.00%	(688)
Total Revenue	\$ 66,915,700	100.00%	\$ 71,211,612	100.00%	\$ 4,295,912

EXPENDITURES

- General fund expenditures through October 31, 2014 were \$59,430,496; this was \$3,020,202 or 5.4% 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 \$585,275 from this time last year. Regular salaries increased \$525,407 due to an increase of 25 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 \$132,826 and \$47,000, respectively, compared to last year. Extra work for extra pay also increased \$42,716 this year. This was partially offset by decreases of \$92,023 and \$56,457 in certificated optional days and certificated substitute release time, respectively. 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 \$535,842 compared to this time last year. Regular salaries increased \$314,996 due to an increase of 16 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 \$133,842 compared to this time last year. In addition, classified overtime and classified substitutes increased \$43,081 and \$40,278, 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 \$903,728 from this time last year. Of this variance, \$539,270 was due to the purchase of Math materials to align the district's curriculum with the common core state standards. The district also purchased textbooks for several advanced placement (AP) courses, (e.g., AP Civics, AP Physics, AP Psychology, etc.), which resulted in an increase in this category of \$210,955 compared to last year. In addition, the timing of food expensed to Child Nutrition Services this year has resulted in an increase of \$116,724 compared to this time last year. The remaining variance was due to smaller changes 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 \$1,145,393 compared to this time last year. This variance was due to the difference in the timing of invoices received this year compared to last year for Special Education student health and instructional services as well as Durham School Services student transportation. Special Education contractual services increased \$532,057 compared to last year; for many vendors the first invoices weren't received until November or December last year compared to October this year. Contractual costs for student transportation also increased \$704,783 due to the timing of invoices received; last year the first invoice for student bussing was received in November compared to October this 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 \$167,792 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 \$22,984 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 remaining variance was due to smaller changes in several programs within this category.

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

Table 3

<u>Expenditure and Other Financing Uses Comparison by Year</u>					
Expenditure Objects	Through October 2013	Percent of Total	Through October 2014	Percent of Total	Variance higher/(lower)
Certificated Salaries	\$ 24,558,897	43.54%	\$ 25,144,172	42.31%	\$ 585,275
Classified Salaries	9,129,626	16.18%	9,665,468	16.26%	535,842
Employee Benefits	14,876,617	26.37%	14,894,868	25.06%	18,251
Supplies and Materials	4,225,519	7.49%	5,129,247	8.63%	903,728
Contractual Services	3,273,230	5.80%	4,418,623	7.43%	1,145,393
Local Mileage & Travel	105,753	0.19%	105,259	0.18%	(494)
Capital Outlay	240,652	0.43%	72,860	0.12%	(167,792)
Other Financing Uses	-	0.00%	-	0.00%	-
Total Expenditures	\$ 56,410,294	100.00%	\$ 59,430,496	100.00%	\$ 3,020,202

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.

Table 4 shows a comparison of fund balance as of October 31, 2013 and October 31, 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	October 2013	Percent of Revenue	October 2014	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	\$ 10,505,406	3.14%	\$ 11,781,116	3.34%	\$ 1,275,710
Total Unassigned Fund Balance	\$ 10,505,406	3.14%	\$ 11,781,116	3.34%	\$ 1,275,710
Total Fund Balance	\$ 44,114,340	13.20%	\$ 44,308,656	12.56%	\$ 194,316
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 November 2014. The projected annual adjusted average is currently 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	26,703	375
	* Oct - 14	26,463	26,940	477
	* Nov - 14	26,347	26,884	537
	Dec - 14	26,281	26,816	535
	Jan - 15	26,186	26,771	585
	Feb - 15	26,084	26,704	620
	Mar - 15	26,057	26,664	607
	Apr - 15	25,945	26,591	646
	May - 15	25,888	26,557	669
	Jun - 15	25,764	26,433	669
Average		26,134	26,706	572
Running Start		177	218	41
Running Start in High School		0	38	38
TCC Fresh Start		148	158	10
Reengagement		162	203	41
Goodwill		25	16	(9)
Alternative Learning Experience		68	55	(13)
Adjusted Average		26,714	27,395	681
* Actual data through November 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).

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 899 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

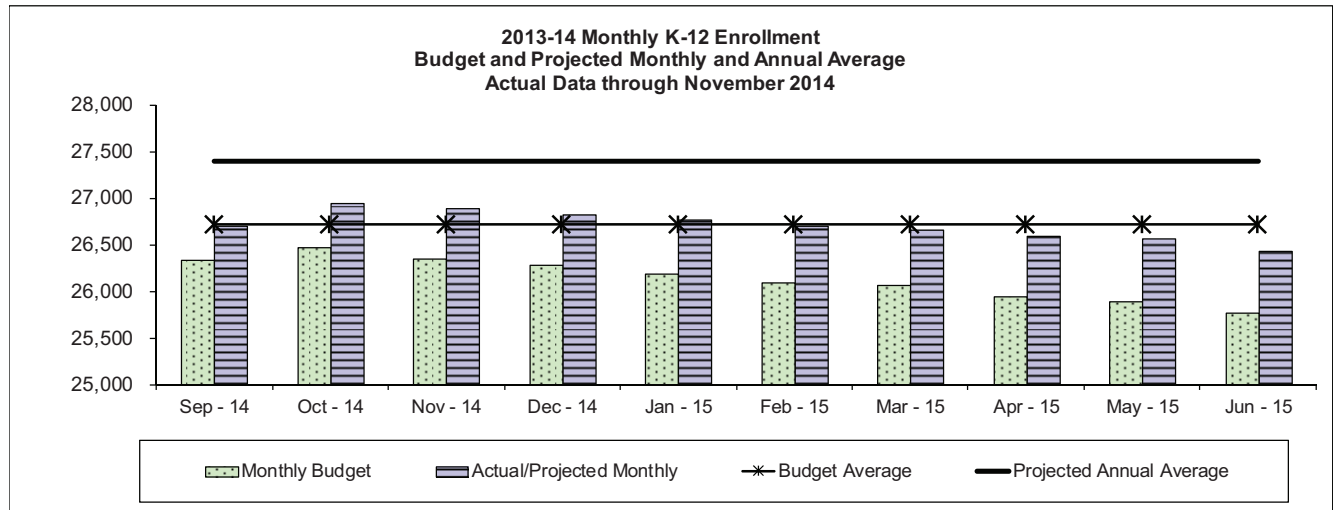


Table 7 displays the variances between actual and projected annual average FTE by individual grade level for 2013-14 and 2014-15, and the variance between projected and budgeted average FTE for 2014-15.

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 345 FTE;
- Middle schools (grades 6-8) decreased by 63 FTE
- High schools (grades 9-12) decreased by 76 FTE;
- Running Start (college level courses) increased by 45 FTE;
- Running Start (college level courses) in Tacoma high schools increased by 4 FTE;
- TCC Fresh Start decreased by 20 FTE;
- Reengagement Center increased by 47 FTE;
- Goodwill decreased by 13 FTE;
- ALE (Alternative Learning Experience) increased by 6 FTE

The combined variances resulted in an average increase of 274 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	1,225	(57)	(54)
Grade 1	2,588	2,455	2,559	(29)	104
Grade 2	2,432	2,458	2,563	131	105
Grade 3	2,251	2,328	2,439	188	111
Grade 4	2,262	2,150	2,254	(8)	104
Grade 5	2,083	2,197	2,203	120	6
Elementary	12,898	12,867	13,243	345	376
Grade 6	2,097	1,971	1,997	(100)	26
Grade 7	2,015	2,023	2,078	63	55
Grade 8	2,021	1,936	1,995	(26)	59
Middle School	6,133	5,930	6,070	(63)	140
Grade 9	2,239	2,426	2,020	(219)	(406)
Grade 10	2,009	1,822	1,968	(41)	146
Grade 11	1,617	1,615	1,719	102	104
Grade 12	1,605	1,474	1,687	82	213
High School	7,470	7,337	7,394	(76)	57
Running Start	173	177	218	45	41
Running Start in High Schools	34	0	38	4	38
TCC Fresh Start **	178	148	158	(20)	10
Reengagement Center **	156	162	203	47	41
Goodwill **	29	25	16	(13)	(9)
Alternative Learning Experience	49	68	55	6	(13)
Grand Total *	27,121	26,714	27,395	274	681
Actual data through November 2014					

* 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.

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TACOMA SCHOOL DISTRICT NO. 10
Combined Balance Sheet - All Funds
As Of: October 31, 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	94,660	10,000	0	0	10,645	0	115,305
236: Cash In Bank-Key Bank	2,341,947	42,262	0	0	520,256	98,999	3,003,464
237: Cash In Bank-Key Bank/Food Svc	(65,978)	0	0	0	0	0	(65,978)
240: Cash On Deposit With County	30,626,678	6,532,567	27	12,826,772	16,438	8,459	50,010,941
241: Warrants Outstanding	(1,343,578)	(868,029)	0	0	(12,054)	(6,000)	(2,229,660)
310: Taxes Receivable-Current Year	8,981,076	1,739,237	0	3,944,489	0	0	14,664,801
311: Taxes Receivable-Prior Year	941,435	236,329	0	349,856	0	0	1,527,621
312: Taxes Receivable-Delinquent	711,984	139,619	0	257,169	0	0	1,108,771
320: Due From Other Funds	796,115	714,165	0	6,066	6,018	0	1,522,363
330: AR Due From Other Gov't Units	262,825	0	0	0	200	0	263,025
331: AR Grant Claims Due From Other Gov'ts	222,225	0	0	0	0	0	222,225
335: AR Grants Due From Other Gov't Units	15,200	0	0	0	0	0	15,200
340: Accounts Receivable	280,650	0	0	0	5,924	0	286,574
341: AR Employee Receivable	253	0	0	0	1,799	0	2,052
346: AR Payroll System Receivable	(891)	0	0	0	0	0	(891)
410: Inventory-Supplies & Materials	429,052	0	0	0	0	0	429,052
413: Inventory-Printing & Graphics	46,173	0	0	0	0	0	46,173
415: Inventory-Maintenance	128,129	0	0	0	0	0	128,129
425: Inventory-Food Service	1,042,519	0	0	0	0	0	1,042,519
450: Investments	32,582,000	70,993,000	3,189,000	9,932,000	1,745,000	278,000	118,719,000
Total Assets	78,092,473	79,539,150	3,189,027	27,316,351	2,294,225	379,458	190,810,685
Liabilities and Fund Balance							
Liabilities							
601: Liabilities	2,729,248	834,812	0	0	196,271	13,113	3,773,443
605: Accrued Salaries & Benefits	9,096,283	0	0	0	0	0	9,096,283
606: Est. Property/Liability Ins Payable	2,518,686	0	0	0	0	0	2,518,686
607: Horace Mann Auto Ins Payable	620	0	0	0	0	0	620
608: Nutrition Svcs Prepaid	153,174	0	0	0	0	0	153,174
610: FICA/Medicare Payable	670,591	0	0	0	0	0	670,591
611: Industrial Insurance Payable	11,711	0	0	0	0	0	11,711
612: Retirement Payable	679,859	0	0	0	0	0	679,859
613: Withholding Tax Payable	(21,508)	0	0	0	0	0	(21,508)
615: Involuntary/Court Ordered Payable	26,999	0	0	0	0	0	26,999

Run Date: December 01, 2014
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TACOMA SCHOOL DISTRICT NO. 10
Combined Balance Sheet - All Funds
As Of: October 31, 2014

	Governmental Fund Types					Trust Fund	
	General	Capital Projects	Transportation Vehicle	Debt Service	ASB	Private Purpose	Fund Total
Liabilities and Fund Balance							
616: Sound Partnership Payable	1,818,694	0	0	0	0	0	1,818,694
617: Maintenance Deduct & Benefits Payable	(649,287)	0	0	0	0	0	(649,287)
618: UNUM Life Insurance Payable	90	0	0	0	0	0	90
619: Cancer Insurance Payable	8,515	0	0	0	0	0	8,515
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	(7,382)	0	0	0	0	0	(7,382)
626: Jury Duty Reimbursement Payable	60	0	0	0	0	0	60
627: United Way Payable	17,198	0	0	0	0	0	17,198
629: Veba III/Sick Leave Payable	24,464	0	0	0	0	0	24,464
630: Salary Deferral	17,302	0	0	0	0	0	17,302
632: Benefits And Voluntary Deductions	257,597	0	0	0	0	0	257,597
636: APA Salary Insurance Payable	61,396	0	0	0	0	0	61,396
637: Est Unemployment Payable	582,904	0	0	0	0	0	582,904
638: Est Compensated Absence Payable	279,392	0	0	0	0	0	279,392
639: Est Industrial Ins Payable	3,303,347	0	0	0	0	0	3,303,347
640: Due To Other Funds	724,286	728,454	0	0	65,878	3,745	1,522,363
641: AD & D Insurance Payable	(8,549)	0	0	0	0	0	(8,549)
643: Sales Tax Payable	19,019	0	0	0	0	0	19,019
656: Garnishments Payable	26,902	0	0	0	0	0	26,902
657: State Retiree Subsidy Payable	227,570	0	0	0	0	0	227,570
750: Unavailable Revenue	2,151	0	0	0	0	0	2,151
752: Unavailable Revenue-Tuition	(3,000)	0	0	0	0	0	(3,000)
753: Unavailable Revenue-Grants	556,148	0	0	0	0	0	556,148
760: Unavailable Revenue -Taxes Receivable	10,634,495	2,115,185	0	4,551,514	0	0	17,301,193
Total Liabilities	33,783,817	3,678,450	0	4,551,514	262,149	16,858	42,292,788
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

Run Date: December 01, 2014
Run Time: 7:52 am
Report ID: TS163.v5

TACOMA SCHOOL DISTRICT NO. 10
Combined Balance Sheet - All Funds
As Of: **October 31, 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							
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
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	11,781,116	480,060	491	13,390,689	96,636	(17,768)	25,731,224
Total Fund Balance	44,308,656	75,860,700	3,189,027	22,764,837	2,032,076	362,600	148,517,897
Total Liabilities and Fund Balance	78,092,473	79,539,150	3,189,027	27,316,351	2,294,225	379,458	190,810,685

Run Date: December 01, 2014

Run Time: 7:53 am

Report ID: TS164.v3

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by State Object with % Spent
General Fund As Of: October 31, 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	2,676,203	460,863	2,215,340	17.2	2,606,255	421,798	2,184,457	16.2
1 - Credit Transfer	(2,676,203)	(460,863)	(2,215,340)	17.2	(2,606,255)	(421,798)	(2,184,457)	16.2
2 - Salaries - Certificated	158,419,023	24,558,897	133,860,126	15.5	166,129,906	25,144,172	140,985,734	15.1
3 - Salaries - Classified	56,060,783	9,129,626	46,931,157	16.3	57,781,334	9,665,468	48,115,866	16.7
4 - Employees Benefits & Payroll Taxes	77,627,664	14,876,617	62,751,047	19.2	80,962,293	14,894,868	66,067,425	18.4
5 - Supplies, Etc.	17,709,479	4,225,519	13,483,960	23.9	23,208,046	5,129,247	18,078,799	22.1
7 - Purchased Services	32,403,666	3,273,230	29,130,436	10.1	34,468,465	4,418,623	30,049,842	12.8
8 - Travel	521,640	105,753	415,887	20.3	720,887	105,259	615,628	14.6
9 - Capital Outlay	868,498	240,652	627,846	27.7	688,082	72,860	615,222	10.6
<u>District Total</u>	<u>343,610,753</u>	<u>56,410,294</u>	<u>287,200,459</u>	<u>16.4</u>	<u>363,959,013</u>	<u>59,430,496</u>	<u>304,528,517</u>	<u>16.3</u>

Run Date: December 01, 2014

Run Time: 7:59 am

Report ID: TS158.v4

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
General Fund As Of: October 31, 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	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	30,493,417	(53,625,965)	36.3	35.0
2 - Local Non-Tax	6,111,595	1,872,850	(4,238,745)	30.6	24.7
3 - State - General Purpose	167,082,326	29,244,075	(137,838,251)	17.5	17.6
4 - State - Special Purpose	52,566,900	7,411,663	(45,155,237)	14.1	13.7
5 - Federal - General Purpose	310,504	23,830	(286,674)	7.7	6.3
6 - Federal - Special Purpose	39,650,008	2,140,194	(37,509,814)	5.4	7.4
7 - Revenue from other Districts	1,800,000	5,000	(1,795,000)	0.3	0.3
8 - Revenue from other Agencies	1,116,376	18,170	(1,098,206)	1.6	1.7
9 - Other Financing Sources	1,500,000	2,413	(1,497,587)	0.2	0.2
Total Revenue	354,257,091	71,211,612	(283,045,479)	20.1	20.1
Total Resources Available	385,642,595	103,739,152	(281,903,443)	26.9	27.4
Uses of Resources					
Expenditures					
01: Basic Education	186,488,526	30,964,529	155,523,997	16.6	17.0
02: Basic Education - ALE	394,160	50,920	343,240	12.9	9.9
03: Basic Education-1418 Open	1,815,852	139,095	1,676,757	7.7	100.0
12: Fed Stimulus - School Imp	0	2,818	(2,818)	100.0	100.0

Run Date: December 01, 2014

Run Time: 7:59 am

Report ID: TS158.v4

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
General Fund As Of: October 31, 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>
Uses of Resources					
21: Special Education, State	38,192,439	6,930,612	31,261,827	18.1	17.1
22: SPED Infants & Tod - State	1,020,521	110,206	910,316	10.8	4.4
24: Special Education, Federal	7,116,072	1,170,436	5,945,636	16.4	16.6
31: Career & Tech Ed, State	9,351,156	1,642,037	7,709,119	17.6	19.2
34: Middle School CTE	1,095,669	243,012	852,657	22.2	16.7
38: Career & Tech Ed, Federal	238,035	8,388	229,647	3.5	4.8
45: CTE Skills Cntr Trade Ind	0	1,446	(1,446)	100.0	100.0
51: Disadvantaged, Federal	12,528,599	1,566,476	10,962,123	12.5	14.6
52: School Improvement, Federa	1,767,504	328,736	1,438,768	18.6	16.7
55: Learning Assistance Prog,	7,755,241	1,146,727	6,608,514	14.8	9.7
56: State Institutions, Ctrs &	586,043	97,881	488,162	16.7	16.6
57: NegleCTEd & Delinquent	91,304	16,055	75,249	17.6	28.8
58: Special & Pilot Programs	1,340,182	153,710	1,186,472	11.5	1.4
59: Institutions - Adult Jails	89,220	13,003	76,217	14.6	14.1
61: Head Start, Federal	4,710,004	928,187	3,781,817	19.7	22.7
64: Limited English Proficienc	402,360	1,961	400,399	0.5	0.2
65: Transitional Bilingual, St	3,965,751	741,522	3,224,229	18.7	19.2
68: Indian Education, Federal	137,434	24,159	113,275	17.6	18.2
69: Other Compensatory Program	161,029	10,694	150,335	6.6	20.4
73: Summer School	500,000	4,506	495,494	0.9	3.6
74: Highly Capable, State	861,966	110,067	751,899	12.8	18.7
79: Other Instructional Pgms	12,414,204	601,027	11,813,177	4.8	6.1
89: Community Services	443,293	64,166	379,127	14.5	11.4
97: District-Wide Support	47,631,845	8,099,003	39,532,842	17.0	17.2
98: Nutrition Svcs	12,203,350	2,676,627	9,526,723	21.9	21.1
99: Pupil Transportation	10,657,254	1,582,495	9,074,759	14.8	8.2
Total Expenditures	363,959,013	59,430,496	304,528,517	16.3	16.4
Total Uses of Resources	363,959,013	59,430,496	304,528,517	16.3	16.4
Ending Fund Balance	21,683,582	44,308,656	22,625,074	204.3	188.8
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: December 01, 2014

Run Time: 7:59 am

Report ID: TS158.v4

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
General Fund As Of: October 31, 2014

	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	11,781,116	11,781,116	100.0	100.0
Total Fund Balance	21,683,582	44,308,656	22,625,074	204.3	188.8

Run Date: December 01, 2014
Run Time: 8:01 am
Report ID: TS166.v4

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account w/% Received
General Fund As Of: October 31, 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	80,770,000	28,355,884	(52,414,116)	35.1	83,710,000	30,493,417	(53,216,583)	36.4
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	28,355,884	(52,574,064)	35.0	84,119,382	30,493,417	(53,625,965)	36.3
2 - Local Non-Tax								
21000: Tuition & Fees - Unassigned	397,475	634,689	237,214	159.7	469,200	633,994	164,794	135.1
21010: Regular Student Fees	100,000	22,310	(77,690)	22.3	50,000	14,740	(35,260)	29.5
21020: ALE Student Fees	0	200	200	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	0	(70,000)	0.0	0	0	0	100.0
21800: Convenience Fee	0	6,635	6,635	100.0	0	7,151	7,151	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	0	(50,000)	0.0	50,000	100	(49,900)	0.2
22010: Sale of Supplies & Svcs - FR 1	70,000	39,256	(30,744)	56.1	150,000	63,408	(86,592)	42.3
22020: Sale of Supplies & Svcs - FR 2	18,000	6,870	(11,130)	38.2	45,000	13,751	(31,249)	30.6
22030: Sale of Supplies & Svcs-Schools	0	37	37	100.0	0	0	0	100.0
22040: Sale of Recoverable Items	95,000	55,702	(39,298)	58.6	110,000	71,813	(38,187)	65.3
22050: Sale of Supplies & Svcs - Trip 1	100,000	22,577	(77,423)	22.6	150,000	71,024	(78,976)	47.3
22060: Sale of Supplies & Svcs - Trip 2	50,000	385	(49,615)	0.8	50,000	3,260	(46,740)	6.5
22100: Other Storeroom Sales	5,000	1,973	(3,027)	39.5	5,000	919	(4,081)	18.4
22200: Copy Center Reimbursements	50,000	8,884	(41,116)	17.8	50,000	13,017	(36,983)	26.0
22310: CTE Sales of Goods, Supplies & Svcs	40,000	8,594	(31,406)	21.5	40,000	5,098	(34,902)	12.7
22910: Nutrition Service Sales	1,836,774	398,633	(1,438,141)	21.7	1,470,989	379,830	(1,091,159)	25.8
22940: NS Sales - Special Events	15,000	1,648	(13,352)	11.0	20,000	703	(19,297)	3.5
22960: NS Sales - Breakfast	128,354	26,336	(102,018)	20.5	103,277	25,821	(77,456)	25.0
22990: School Bus Revenue	0	280	280	100.0	0	225	225	100.0
23000: Investment Earnings	75,000	5,211	(69,789)	6.9	75,000	4,191	(70,809)	5.6
25000: Gifts, Grants, & Donations (Local)	260,000	57,049	(202,951)	21.9	200,000	49,729	(150,271)	24.9
26000: Fines & Damages	45,000	7,448	(37,552)	16.6	45,000	10,135	(34,865)	22.5
27000: Rentals & Leases	300,000	67,614	(232,386)	22.5	300,000	91,443	(208,557)	30.5
27010: Facility Use - Computer Lab Fee	0	(136)	(136)	100.0	0	0	0	100.0
27020: Facility Use - Utility Surcharge	13,200	3,915	(9,285)	29.7	13,200	3,837	(9,364)	29.1
27030: Facility Use - Custodial Labor	227,900	49,208	(178,692)	21.6	248,900	52,240	(196,660)	21.0
27040: Facility Use - Field/Stadium Maint	9,000	9,858	858	109.5	14,000	6,958	(7,043)	49.7
27050: Facility Use - Security	0	0	0	100.0	0	1,128	1,128	100.0
27060: Facility Use - Theater Tech	21,000	2,425	(18,575)	11.5	21,000	5,223	(15,778)	24.9

Run Date: December 01, 2014
Run Time: 8:01 am
Report ID: TS166.v4

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account w/% Received
General Fund As Of: October 31, 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								
28000: Insurance Recoveries	60,000	5,000	(55,000)	8.3	60,000	8,741	(51,259)	14.6
29000: Local Support Non Tax-Unassigned	1,257,876	127,323	(1,130,553)	10.1	1,261,029	178,274	(1,082,755)	14.1
29001: Procurement Card Rebates	100,000	0	(100,000)	0.0	150,000	154,225	4,225	102.8
29010: Cash Over/Short	0	6	6	100.0	0	(255)	(255)	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	0	0	100.0	0	0	0	100.0
29220: Advertising Commissions	52,000	0	(52,000)	0.0	76,000	0	(76,000)	0.0
29230: Photography Commissions	70,000	0	(70,000)	0.0	70,000	0	(70,000)	0.0
29240: Vending-Beverage Commissions	19,000	848	(18,152)	4.5	19,000	102	(18,898)	0.5
29250: Vending-Food Commissions	5,000	39	(4,961)	0.8	5,000	140	(4,860)	2.8
29260: Other Commissions/Rebates	20,000	0	(20,000)	0.0	70,000	0	(70,000)	0.0
2 - Local Non-Tax	6,350,829	1,570,816	(4,780,013)	24.7	6,111,595	1,872,850	(4,238,745)	30.6
3 - State - General Purpose								
31000: Apportionment	146,011,043	26,293,913	(119,717,130)	18.0	152,720,880	27,487,201	(125,233,679)	18.0
31210: Apportionment - Special Ed	5,810,947	1,048,482	(4,762,465)	18.0	5,791,240	1,044,910	(4,746,330)	18.0
33000: Local Effort Assistance	7,568,728	663,964	(6,904,764)	8.8	8,570,206	711,964	(7,858,242)	8.3
3 - State - General Purpose	159,390,718	28,006,360	(131,384,358)	17.6	167,082,326	29,244,075	(137,838,251)	17.5
4 - State - Special Purpose								
41000: Special Purpose - Unassigned	5,000,000	0	(5,000,000)	0.0	7,500,000	0	(7,500,000)	0.0
41210: Special Education	19,849,561	3,491,330	(16,358,231)	17.6	20,730,965	3,650,686	(17,080,279)	17.6
41220: SPED Infants & Toddlers - State	1,133,013	204,432	(928,581)	18.0	1,020,521	184,132	(836,389)	18.0
41550: Learning Assistance	7,777,493	1,434,305	(6,343,188)	18.4	8,136,799	1,467,134	(6,669,665)	18.0
41560: State Institutions, Centers, and Homes - I	446,968	71,521	(375,447)	16.0	472,746	73,392	(399,354)	15.5
41580: Special & Pilot Programs	1,258,660	14,065	(1,244,595)	1.1	1,340,182	22,927	(1,317,255)	1.7
41590: Institutions - Juveniles in Adult Jail	93,569	13,836	(79,733)	14.8	93,413	13,767	(79,646)	14.7
41650: Transitional Bilingual	2,193,216	0	(2,193,216)	0.0	2,433,259	0	(2,433,259)	0.0
41740: Highly Capable	264,603	0	(264,603)	0.0	265,506	0	(265,506)	0.0
41980: School Nutrition Services	285,859	27,158	(258,701)	9.5	299,138	29,553	(269,585)	9.9
41990: Transportation - Operations	7,864,635	1,057,867	(6,806,768)	13.5	10,274,371	1,970,070	(8,304,301)	19.2
4 - State - Special Purpose	46,167,577	6,314,514	(39,853,063)	13.7	52,566,900	7,411,663	(45,155,237)	14.1
5 - Federal - General Purpose								
52000: Direct Federal Revenue - Unassigned	291,883	23,431	(268,452)	8.0	310,504	23,830	(286,674)	7.7

Run Date: December 01, 2014
Run Time: 8:01 am
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TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account w/% Received
General Fund As Of: October 31, 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								
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	23,431	(348,452)	6.3	310,504	23,830	(286,674)	7.7
6 - Federal - Special Purpose								
61000: Special Purpose - OSPI Unassigned	0	0	0	100.0	17,000	0	(17,000)	0.0
61120: Federal Stimulus - School Improvement	0	55,123	55,123	100.0	0	0	0	100.0
61240: Special Ed - Supplemental	7,209,412	482,601	(6,726,811)	6.7	7,466,184	570,152	(6,896,032)	7.6
61380: CTE - Carl Perkins Grant	221,514	217	(221,297)	0.1	249,746	0	(249,746)	0.0
61510: Disadvantaged - Title IA	9,746,312	702,102	(9,044,210)	7.2	13,025,174	83,746	(12,941,428)	0.6
61520: School Improvement - TII, IV, V & VI	1,843,593	26,380	(1,817,213)	1.4	1,854,465	180,133	(1,674,332)	9.7
61570: Institutions - Neglected & Delinquent	51,138	7,125	(44,013)	13.9	95,796	7,688	(88,108)	8.0
61640: Limited English Proficiency	398,956	0	(398,956)	0.0	410,407	1,007	(409,400)	0.2
61890: Other Community Services	99,411	0	(99,411)	0.0	102,393	0	(102,393)	0.0
61910: Regular Lunch Reimbursement	161,326	15,139	(146,187)	9.4	151,176	14,996	(136,180)	9.9
61920: Reduced Price Lunch Reimbursement	662,340	67,909	(594,431)	10.3	691,824	75,834	(615,990)	11.0
61930: Free Lunch Reimbursement	6,771,238	684,816	(6,086,422)	10.1	6,773,468	726,987	(6,046,481)	10.7
61940: Certified Lunch Reimbursement	186,275	18,554	(167,721)	10.0	224,070	19,289	(204,781)	8.6
61950: Regular Breakfast Reimbursement	20,080	1,704	(18,376)	8.5	17,739	1,758	(15,981)	9.9
61960: Reduced Price Breakfast Reimbursement	167,878	15,871	(152,007)	9.5	169,822	17,145	(152,677)	10.1
61970: Free Breakfast Reimbursement	2,226,241	208,550	(2,017,691)	9.4	2,130,931	221,507	(1,909,424)	10.4
61980: Free Snack Reimbursement	94,245	2,188	(92,057)	2.3	76,650	1,447	(75,203)	1.9
61990: Fresh Fruit & Vegetable Reimbursement	0	0	0	100.0	106,000	15,170	(90,830)	14.3
62000: Direct Special Purpose Grants	0	0	0	100.0	0	0	0	100.0
62610: Head Start	4,843,167	0	(4,843,167)	0.0	5,180,000	0	(5,180,000)	0.0
62680: Indian Education - ED	140,926	(5,810)	(146,736)	-4.1	144,196	0	(144,196)	0.0
63000: Federal Grants Through Other Entities - U	12,967	0	(12,967)	0.0	12,967	0	(12,967)	0.0
63210: SPED Medicaid Match	0	27,406	27,406	100.0	0	0	0	100.0
69980: USDA Commodities	626,315	313,373	(312,942)	50.0	750,000	203,335	(546,665)	27.1
6 - Federal - Special Purpose	35,483,334	2,623,248	(32,860,086)	7.4	39,650,008	2,140,194	(37,509,814)	5.4
7 - Revenue from other Districts								
71210: Special Education	1,800,000	0	(1,800,000)	0.0	1,800,000	0	(1,800,000)	0.0
71450: CTE Skills Center RV	0	5,000	5,000	100.0	0	5,000	5,000	100.0
7 - Revenue from other Districts	1,800,000	5,000	(1,795,000)	0.3	1,800,000	5,000	(1,795,000)	0.3

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TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account w/% Received
General Fund As Of: October 31, 2014

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	13,346	13,346	100.0	46,200	18,170	(28,030)	39.3
	0	0	0	100.0	184,600	0	(184,600)	0.0
	769,450	0	(769,450)	0.0	885,576	0	(885,576)	0.0
	-----	-----	-----	-----	-----	-----	-----	-----
	769,450	13,346	(756,104)	1.7	1,116,376	18,170	(1,098,206)	1.6
	0	3,101	3,101	100.0	0	2,413	2,413	100.0
	1,500,000	0	(1,500,000)	0.0	1,500,000	0	(1,500,000)	0.0
	-----	-----	-----	-----	-----	-----	-----	-----
	1,500,000	3,101	(1,496,899)	0.2	1,500,000	2,413	(1,497,587)	0.2
	<u>332,763,739</u>	<u>66,915,700</u>	<u>(265,848,039)</u>	<u>20.1</u>	<u>354,257,091</u>	<u>71,211,612</u>	<u>(283,045,479)</u>	<u>20.1</u>

Run Date: December 01, 2014

Run Time: 8:03 am

Report ID: TS152.v3

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: October 31, 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	155,075,865	154,640,769	12,506,258	25,922,064	113,472,479	15,246,226	90.1
01030: BE BECCA Program	0	90,050	155	2,452	173	87,425	2.9
01040: BE Building Contributions	0	272,504	14,107	30,892	6,714	234,898	13.8
01050: BE Kindergarten Contributions	0	13,833	3,816	6,535	2,270	5,028	63.7
01079: BE Categorical Carryover	737,944	0	0	0	0	0	100.0
01110: BE FD Kindergarten - State	5,577,514	5,577,514	402,165	833,236	4,038,922	705,356	87.4
01210: BE Fund Balance Special Ed	0	0	(2,316)	15,008	0	(15,008)	100.0
01240: BE SPED Peer Review Pool	150,000	150,000	0	99	212	149,690	0.2
01250: BE Campus Security	1,848,909	1,848,909	132,196	297,900	1,176,924	374,086	79.8
01270: BE Secondary Advisory Stipends	50,000	50,000	0	0	0	50,000	0.0
01280: BE HS Graduation	71,000	71,000	0	0	0	71,000	0.0
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	441,532	934,979	4,294,716	67,570	98.7
01440: BE FB Non-Instructional	688,345	688,345	55,621	122,414	605,564	(39,633)	105.8
01460: BE FB Instructional	2,855,091	2,856,861	165,028	371,812	1,567,497	917,552	67.9
01470: BE Full Day Kindergarten Supt	0	0	15,981	34,816	8,077	(42,893)	100.0
01480: BE Innovative Programs	168,986	224,752	6,422	28,873	24,033	171,846	23.5
01650: BE Special Programs	2,323,433	2,323,433	149,350	479,890	672,247	1,171,296	49.6
01701: BE OP OT Relief	95,000	76,223	46,995	66,090	4,681	5,452	92.8
01850: Student Achievement	179,662	179,662	18,810	67,983	0	111,679	37.8
01901: BE Running Start	956,678	975,983	0	0	933,000	42,983	95.6
01905: BE Int'l Baccalaureate	326,417	326,417	72,998	116,532	195,752	14,132	95.7
01915: BE Bargained Enhancement 5-10	1,203,990	1,203,990	15,877	27,791	32,982	1,143,217	5.0
01940: BE MS Athletic Reserve	0	154,225	0	0	0	154,225	0.0
01990: BE Curriculum & Instruction	2,466,097	2,469,655	81,402	1,264,411	572,015	633,229	74.4
01991: BE Curriculum & Instruction 1x	3,030,308	3,124,864	11,777	133,328	612,956	2,378,580	23.9
01992: BE C&I Optional Days	3,286,023	3,286,023	167,892	207,424	96,398	2,982,201	9.2
Total 01: Basic Education	186,488,526	186,002,276	14,306,065	30,964,529	128,317,610	26,720,136	85.6
02: Basic Education - ALE							
02000: BE Alternative Learning Exp	394,160	394,160	26,381	50,920	230,485	112,755	71.4
Total 02: Basic Education - ALE	394,160	394,160	26,381	50,920	230,485	112,755	71.4
03: Basic Education-1418 Open							
03000: Basic Ed - 1418 Open Doors	1,815,852	1,815,852	68,671	139,095	1,288,995	387,762	78.6

Run Date: December 01, 2014

Run Time: 8:03 am

Report ID:TS152.v3

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: October 31, 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>
Total 03: Basic Education-1418 Open	1,815,852	1,815,852	68,671	139,095	1,288,995	387,762	78.6
12: Fed Stimulus - School Imp							
12504: School Improvement 13-14	0	28,592	1,581	2,818	0	25,774	9.9
Total 12: Fed Stimulus - School Imp	0	28,592	1,581	2,818	0	25,774	9.9
21: Special Education, State							
21000: Special Education - State	37,682,439	37,683,814	3,528,399	6,851,701	29,195,405	1,636,709	95.7
21560: SPED - State Safety Net	500,000	500,000	35,800	78,186	375,609	46,205	90.8
21720: SPED - District Settlement	10,000	10,000	0	0	3,870	6,130	38.7
21900: SPED Work Training	0	4,494	430	725	0	3,769	16.1
Total 21: Special Education, State	38,192,439	38,198,308	3,564,629	6,930,612	29,574,884	1,692,813	95.6
22: SPED Infants & Tod - State							
22000: SPED Infants & Toddlers-State	1,020,521	1,020,521	64,480	110,206	828,896	81,420	92.0
Total 22: SPED Infants & Tod - State	1,020,521	1,020,521	64,480	110,206	828,896	81,420	92.0
24: Special Education, Federal							
24503: SPED IDEAB Flow Thru 12-13	0	0	0	6,042	0	(6,042)	100.0
24504: SPED IDEAB Flow Thru 13-14	0	0	2,777	67,624	2,968	(70,592)	100.0
24505: SPED IDEAB Flow Thru 14-15	6,040,420	6,040,420	458,737	921,398	4,471,856	647,166	89.3
24514: SPED IDEA Preschool 13-14	0	0	0	2,334	0	(2,334)	100.0
24515: SPED IDEA Preschool 14-15	208,649	208,649	17,067	34,392	165,286	8,971	95.7
24564: SPED Safety Net 13-14	0	0	0	16,090	0	(16,090)	100.0
24565: SPED Safety Net 14-15	867,003	867,003	62,843	122,557	573,528	170,918	80.3
Total 24: Special Education, Federal	7,116,072	7,116,072	541,424	1,170,436	5,213,638	731,997	89.7
31: Career & Tech Ed, State							
31000: CTE Technical Support	133,085	133,085	10,793	24,890	96,280	11,915	91.0
31510: CTE Administration	909,708	1,463,255	55,893	120,553	439,298	903,405	38.3
31600: CTE Agriculture & Science	611,991	611,991	45,084	86,069	341,569	184,353	69.9
31605: CTE Lincoln Tree Farm Harvest	0	0	0	13,925	676	(14,601)	100.0
31610: CTE Business Education	1,676,260	1,676,260	134,124	296,656	1,161,040	218,564	87.0
31620: CTE Marketing Education	237,597	237,597	34,929	57,387	288,860	(108,650)	145.7
31630: CTE Diversified Occupations	585,747	585,747	64,984	118,356	533,236	(65,845)	111.2
31640: CTE Trade & Industry	2,067,496	2,067,496	175,040	380,546	1,313,421	373,529	81.9
31650: CTE Family & Consumer Science	1,187,749	1,187,749	76,141	193,610	655,729	338,409	71.5
31670: CTE Technology	706,773	706,773	106,534	174,783	622,196	(90,207)	112.8
31680: CTE Health Occupations	442,644	442,644	38,582	78,326	347,655	16,663	96.2
31710: CTE Career Guidance	621,887	621,887	49,112	96,935	515,214	9,738	98.4

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TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: October 31, 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	62,628	62,628	0	0	63,800	(1,172)	101.9
31902: CTE Open Doors	107,591	107,591	0	0	20,000	87,591	18.6
Total 31: Career & Tech Ed, State	9,351,156	9,904,703	791,216	1,642,037	6,398,975	1,863,691	81.2
34: Middle School CTE							
34500: CTE Middle School	1,095,669	1,242,785	159,409	243,012	824,006	175,768	85.9
Total 34: Middle School CTE	1,095,669	1,242,785	159,409	243,012	824,006	175,768	85.9
38: Career & Tech Ed, Federal							
38504: CTE Perkins Grant 13-14	0	0	291	2,494	0	(2,494)	100.0
38505: CTE Perkins Grant 14-15	238,035	238,035	5,290	5,893	5,489	226,652	4.8
Total 38: Career & Tech Ed, Federal	238,035	238,035	5,581	8,388	5,489	224,158	5.8
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	222,434	319,830	1,268,825	731,372	68.5
51504: T1-A Disadvantaged 13-14	0	0	2,556	75,728	240	(75,968)	100.0
51505: T1-A Disadvantaged 14-15	9,951,027	9,951,027	591,862	1,138,470	4,956,011	3,856,547	61.2
51535: T10-C Homeless Ed 14-15	36,714	36,714	3,590	6,612	25,817	4,285	88.3
51544: T1-A Reallocation 13-14	0	0	0	0	0	0	100.0
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	7,205	13,489	62,721	29,057	72.4
51634: TI Priority/Focus Schools 14	0	0	0	378	0	(378)	100.0
51635: TI Priority/Focus Schools 15	0	305,004	11,057	11,057	2,643	291,305	4.5
Total 51: Disadvantaged, Federal	12,528,599	12,718,039	838,703	1,566,476	6,316,256	4,835,307	62.0
52: School Improvement, Federa							
52474: T2-A Teacher Quality 13-14	0	0	3,289	17,667	0	(17,667)	100.0
52475: T2-A Teacher Quality 14-15	1,767,504	1,767,504	158,269	311,069	1,422,655	33,780	98.1
Total 52: School Improvement, Federa	1,767,504	1,767,504	161,558	328,736	1,422,655	16,113	99.1
55: Learning Assistance Prog,							
55500: Learning Assistance Program	7,755,241	8,534,002	575,106	1,146,727	5,701,171	1,686,105	80.2
Total 55: Learning Assistance Prog,	7,755,241	8,534,002	575,106	1,146,727	5,701,171	1,686,105	80.2
56: State Institutions, Ctrs &							
56510: Remann Hall	586,043	586,043	47,232	97,881	418,260	69,902	88.1

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TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: October 31, 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>
Total 56: State Institutions, Ctrs &	586,043	586,043	47,232	97,881	418,260	69,902	88.1
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	8,723	15,388	74,881	1,035	98.9
Total 57: NegleCTEd & Delinquent	91,304	91,304	8,723	16,055	74,881	368	99.6
58: Special & Pilot Programs							
58020: Collection of Evidence	25,000	51,059	2,040	2,040	1,619	47,400	7.2
58060: HSPE Testing	0	34,308	55	538	0	33,770	1.6
58079: Certification Bonus	1,242,182	1,242,182	0	0	0	1,242,182	0.0
58145: RAD-Required Action District	0	604,226	114,048	148,461	373,926	81,838	86.5
58563: College Readiness Init. 13-14	0	0	655	655	0	(655)	100.0
58564: College Readiness Init. 14-15	0	5,547	0	0	0	5,547	0.0
58625: Nav 101 College Ready 14-15	73,000	72,243	18,426	24,407	588	47,248	34.6
58635: Priority Schools-Non Title I	0	28,594	0	1,404	805	26,386	7.7
58655: Admin Intern Program 14-15	0	0	171	499	1,591	(2,090)	100.0
58675: WA 1st Robotics Competition 15	0	4,674	0	0	0	4,674	0.0
58685: WA FIRST-FIRST Lego League 15	0	3,373	0	0	0	3,373	0.0
58695: WA FIRST- FIRST Tech Challenge	0	7,480	0	0	0	7,480	0.0
58902: State Open Doors Program	0	0	(23,372)	(24,293)	73	24,220	100.0
Total 58: Special & Pilot Programs	1,340,182	2,053,686	112,023	153,710	378,602	1,521,373	25.9
59: Institutions - Adult Jails							
59100: Inst - Juveniles in Adult Jail	89,220	97,025	6,094	13,003	60,941	23,082	76.2
Total 59: Institutions - Adult Jails	89,220	97,025	6,094	13,003	60,941	23,082	76.2
61: Head Start, Federal							
61514: Head Start Regular 13-14	0	1,312,863	504,556	914,317	141,372	257,175	80.4
61515: Head Start Regular 14-15	4,659,791	4,659,791	258	258	2,795,155	1,864,378	60.0
61524: Head Start Training 13-14	0	16,546	3,538	13,612	3,666	(732)	104.4
61525: Head Start Training 14-15	50,213	50,213	0	0	21,004	29,209	41.8
Total 61: Head Start, Federal	4,710,004	6,039,413	508,352	928,187	2,961,196	2,150,029	64.4
64: Limited English Proficienc							
64505: Limited English 14-15	402,360	402,360	974	1,961	8,317	392,082	2.6
Total 64: Limited English Proficienc	402,360	402,360	974	1,961	8,317	392,082	2.6
65: Transitional Bilingual, St							
65000: Transitional Bilingual	3,965,751	4,072,174	301,234	741,522	2,875,952	454,701	88.8

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TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: October 31, 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>
Total 65: Transitional Bilingual, St	3,965,751	4,072,174	301,234	741,522	2,875,952	454,701	88.8
68: Indian Education, Federal							
68504: Indian Education 13-14	0	0	7	100	236	(336)	100.0
68505: Indian Education 14-15	137,434	115,683	11,764	24,059	111,186	(19,562)	116.9
Total 68: Indian Education, Federal	137,434	115,683	11,770	24,159	111,421	(19,897)	117.2
69: Other Compensatory Program							
69100: SPED Reimbursable	161,029	161,029	5,691	9,744	87,788	63,497	60.6
69200: District Conferences	0	13,740	507	950	4,678	8,112	41.0
Total 69: Other Compensatory Program	161,029	174,769	6,198	10,694	92,467	71,609	59.0
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	4,106	4,106	0	(4,106)	100.0
73130: Summer School-Targeted	0	0	400	400	5,000	(5,400)	100.0
Total 73: Summer School	500,000	540,151	4,506	4,506	5,000	530,645	1.8
74: Highly Capable, State							
74000: Highly Capable	861,966	861,966	59,700	110,067	587,806	164,093	81.0
Total 74: Highly Capable, State	861,966	861,966	59,700	110,067	587,806	164,093	81.0
79: Other Instructional Pgms							
79000: Other Instructional Programs	9,433,670	4,845,754	0	0	0	4,845,754	0.0
79010: Tuition Based Preschool	469,200	565,368	47,552	131,676	280,428	153,264	72.9
79040: Head Start Contributions	0	192	0	0	0	192	0.0
79104: Early Childhood Ed 13-14	0	0	0	0	342	(342)	100.0
79105: Early Childhood Ed 14-15	824,784	824,784	68,291	155,001	625,170	44,614	94.6
79155: Korean Language Initiative	0	22,173	3,412	3,412	12,991	5,770	74.0
79165: City Truancy Grant 14-15	48,000	48,000	5,171	7,400	2,712	37,889	21.1
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	28,175	58,694	267,585	18,488	94.6
79225: Refugee Impact 14-15	17,000	17,000	0	0	0	17,000	0.0
79265: JROTC - Navy 14-15	196,232	196,232	19,817	37,852	156,666	1,714	99.1
79270: JROTC - Navy Start Up	0	527	174	301	0	226	57.2
79294: JROTC - Navy Orientation 13-14	0	0	207	207	0	(207)	100.0
79295: JROTC - Navy Orientation 14-15	0	1,014	1,448	1,448	0	(434)	142.8

Run Date: December 01, 2014

Run Time: 8:03 am

Report ID:TS152.v3

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: October 31, 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							
79310: SPED Community Preschool	0	120,731	60	60	0	120,671	0.0
79335: City of Tacoma Mini Grants 15	0	12,188	0	712	0	11,476	5.8
79385: ECEAP USDA Meals/Snacks 14-15	15,000	15,000	0	626	0	14,374	4.2
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	0	0	0	7,500	0.0
79494: Tacoma Truancy Center 13-14	0	0	133	791	0	(791)	100.0
79495: Tacoma Truancy Center 14-15	60,617	60,617	3,765	6,820	52,907	890	98.5
79505: JROTC - Air Force 14-15	187,133	187,133	16,527	32,887	146,209	8,037	95.7
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	15,419	32,741	152,065	10,546	94.6
79573: City of Tacoma Ladies 1st Prog	0	14,490	3,696	5,544	8,946	0	100.0
79580: Curriculum Fundraising	0	378,574	36,112	47,497	55,196	275,881	27.1
79590: Read 2 Me (formerly Werlin)	42,247	42,247	0	0	25,000	17,247	59.2
79613: Puyallup Tribe Donation 6	0	0	0	6	0	(6)	100.0
79614: Puyallup Tribe Donation 7	100,000	100,000	6,476	9,716	29,288	60,997	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	12,199	24,331	120,107	40,161	78.2
79634: WaKIDS Implementation	0	0	0	9,822	0	(9,822)	100.0
79655: WaKIDS 14-15	45,792	45,792	21,064	21,064	0	24,728	46.0
79693: Lincoln Ctr Gates Grant	0	40,060	412	812	0	39,248	2.0
79710: ECEAP/Community Preschool	0	0	363	1,262	0	(1,262)	100.0
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	0	14,467	37.3
79745: UWT Dual Track ELL 14-15	46,200	46,200	0	0	0	46,200	0.0
79754: Greater Tacoma Community Fdtn	0	1,632	0	0	0	1,632	0.0
79780: Hilltop Artists	172,184	172,184	0	0	172,184	0	100.0
79795: GRADS-Early Achievers Project	0	4,793	0	0	0	4,793	0.0
79850: Arts Collaboration	31,425	31,425	63	63	0	31,363	0.2
Total 79: Other Instructional Pgms	12,414,204	8,642,091	290,536	601,027	2,107,797	5,933,267	31.3
89: Community Services							
89010: Facility Use	196,000	196,000	18,214	27,831	9,695	158,474	19.1
89020: Facility Use - Fields	7,600	7,600	1,253	1,670	907	5,023	33.9

Run Date: December 01, 2014

Run Time: 8:03 am

Report ID:TS152.v3

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: October 31, 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>
89: Community Services							
89030: Facility Use - Swim Pools	15,000	15,000	2,872	2,872	0	12,128	19.1
89040: Facility Use - Stadiums	22,500	22,500	3,649	6,827	1,936	13,736	38.9
89050: Facility Use - Theaters	56,000	56,000	5,978	9,335	2,722	43,943	21.5
89060: Facility Use - Other	43,800	43,800	13,061	15,630	5,040	23,130	47.2
89150: Summer Nutrition Svcs	102,393	102,393	0	0	0	102,393	0.0
Total 89: Community Services	443,293	443,293	45,026	64,166	20,300	358,827	19.1
97: District-Wide Support							
97000: District-Wide Support	44,978,375	45,348,894	3,162,247	6,469,117	30,140,128	8,739,649	80.7
97090: DWS Tech General Admin	1,500,000	1,500,000	81,745	1,249,195	5,997	244,807	83.7
97093: DWS Tech Util/Net	122,994	122,994	66,299	191,410	183,822	(252,238)	305.1
97440: DWS FB Non-Instructional	262,160	262,160	16,101	38,322	206,296	17,542	93.3
97580: DWS Security	768,316	768,326	70,013	150,958	562,297	55,070	92.8
Total 97: District-Wide Support	47,631,845	48,002,374	3,396,405	8,099,003	31,098,541	8,804,830	81.7
98: Nutrition Svcs							
98000: Nutrition Services	12,203,350	12,203,350	1,519,151	2,673,868	8,892,061	637,421	94.8
98030: Nutrition Svcs - Summer	0	0	0	2,759	0	(2,759)	100.0
Total 98: Nutrition Svcs	12,203,350	12,203,350	1,519,151	2,676,627	8,892,061	634,662	94.8
99: Pupil Transportation							
99000: Pupil Transportation	11,541,700	11,544,168	1,276,117	1,720,317	10,049,391	(225,540)	102.0
99110: Transportation - Ex Curr	331,216	331,216	0	0	0	331,216	0.0
99120: Transportation - Field Trips	(1,241,080)	(1,248,320)	(99,731)	(141,352)	0	(1,106,968)	11.3
99440: Transportation - Fund Balance	25,418	25,418	0	3,530	8,357	13,531	46.8
Total 99: Pupil Transportation	10,657,254	10,652,482	1,176,386	1,582,495	10,057,748	(987,761)	109.3
District Total	363,959,013	363,959,013	28,599,116	59,430,496	245,874,351	58,654,166	83.9

Run Date: December 01, 2014
Run Time: 8:05 am
Report ID: TS161.v6

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
Associated Student Body Fund As Of: **October 31, 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					
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	306,334	(1,037,793)	22.8	31.2
2 - Athletics	330,800	64,847	(265,953)	19.6	24.5
3 - Classes	432,980	45,812	(387,168)	10.6	10.0
4 - Clubs	2,403,745	102,841	(2,300,904)	4.3	4.3
6 - Private Money	153,875	391	(153,484)	0.3	0.5
Total Revenue	4,665,527	520,224	(4,145,303)	11.2	13.2
Total Resources Available	6,265,600	2,455,664	(3,809,936)	39.2	41.5
Uses of Resources					
Expenditures					
1 - General Student Body	1,443,453	302,372	1,141,081	20.9	17.3
2 - Athletics	312,777	15,460	297,317	4.9	44.5
3 - Classes	327,012	34,979	292,033	10.7	14.5
4 - Clubs	2,122,566	70,777	2,051,789	3.3	2.8
6 - Private Money	153,875	0	153,875	0.0	0.2
Total Expenditures	4,359,683	423,588	3,936,095	9.7	10.5
Total Uses of Resources	4,359,683	423,588	3,936,095	9.7	10.5
Ending Fund Balance	1,905,917	2,032,076	126,159	106.6	113.3

Run Date: December 01, 2014

Run Time: 8:07 am

Report ID: TS157.v5

TACOMA SCHOOL DISTRICT NO. 10
ASB Statement Of Revenue and Expenditure by BRC
Associated Student Body Fund October 31, 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	1,431	65	450	0	1,047	0	1,047
101 Arlington	1,117	200	0	1,210	1,317	0	1,317
103 Birney	10,939	840	1,402	21,000	10,376	0	10,376
104 Blix	2,114	0	0	1,400	2,115	0	2,115
105 Boze	7,662	796	1,446	16,882	7,012	0	7,012
107 Browns Pt	11,023	43	0	46,340	11,066	0	11,066
109 Bryant	4,735	560	0	23,082	5,295	0	5,295
110 Crescent Hts	936	0	0	240	936	0	936
113 DeLong	11,762	2	262	16,781	11,501	0	11,501
115 Downing	6,590	1,076	1,338	19,800	6,328	0	6,328
117 Edison	11,737	2	1,101	3,000	10,638	0	10,638
119 Fawcett	6,909	2,154	1,335	32,380	7,728	0	7,728
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	1,899	1,090	2,200	3,522	0	3,522
133 Jefferson	3,345	1,502	0	8,400	4,848	0	4,848
135 Larchmont	5,206	988	0	14,500	6,194	0	6,194
137 Lister	6,348	1	0	20,750	6,349	0	6,349
139 Lowell	3,570	1	30	3,300	3,540	0	3,540
143 Lyon	5,011	127	269	4,000	4,870	0	4,870
147 Manitou Pk	7,078	43	1,631	17,482	5,490	0	5,490
149 Mann	311	0	88	500	222	0	222
151 McCarver	1,678	187	0	200	1,864	0	1,864
157 NE Tacoma	3,728	316	0	28,260	4,044	0	4,044
163 Pt Defiance	15,285	10,422	15,489	23,150	10,218	0	10,218
165 Reed	3,219	0	0	9,700	3,219	0	3,219
169 Roosevelt	2,558	10	895	2,800	1,673	0	1,673
175 Sheridan	12,064	2	0	22,000	12,066	0	12,066
177 Sherman	3,601	1	0	13,600	3,602	0	3,602
179 Stanley	2,129	21	0	2,000	2,150	0	2,150
181 Skyline	11,312	4,001	1,455	22,700	13,858	0	13,858
185 Washington	3,349	5,676	2,997	20,200	6,028	0	6,028
187 Whitman	3,074	0	187	4,500	2,888	0	2,888
189 Whittier	6,727	2,692	1,153	22,000	8,267	0	8,267
200 Giaudrone	55,383	12,003	6,811	60,410	60,574	0	60,574
202 Baker	95,394	19,861	8,922	54,450	106,332	0	106,332
206 Gray	80,329	18,821	20,650	77,200	78,500	0	78,500

Run Date: December 01, 2014

Run Time: 8:07 am

Report ID: TS157.v5

TACOMA SCHOOL DISTRICT NO. 10
ASB Statement Of Revenue and Expenditure by BRC
Associated Student Body Fund October 31, 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	16,252	2	0	0	16,255	0	16,255
210 Jason Lee	31,405	9,540	(183)	52,750	41,128	0	41,128
212 Mason	38,874	17,761	2,491	81,350	54,144	0	54,144
216 Meeker	99,523	25,289	15,409	213,051	109,402	0	109,402
218 Stewart	49,860	8,164	20,600	34,900	37,424	0	37,424
220 Truman	54,819	35,363	22,215	74,175	67,967	0	67,967
221 First Creek	23,136	16,501	8,427	36,350	31,210	0	31,210
224 Foss	84,024	32,722	41,593	229,530	75,152	0	75,152
226 Lincoln	116,095	45,030	34,383	446,490	126,742	0	126,742
228 Mt Tahoma	264,822	48,879	42,537	492,559	271,165	0	271,165
230 Stadium	276,507	75,043	46,591	1,092,436	304,959	0	304,959
232 Wilson	334,404	62,049	63,866	769,590	332,588	0	332,588
234 Oakland	1,325	8	0	650	1,333	0	1,333
237 Tacoma School For The Arts	19,678	1,169	1,188	46,435	19,659	0	19,659
239 Science & Math Institute	17,416	1,224	411	22,000	18,229	0	18,229
607 Career & Technical Education	28,159	4	0	0	28,163	0	28,163
617 District Athletics/Activities	43,571	57,161	54,338	117,000	46,394	0	46,394
734 Young Ambassadors	23,592	3	0	22,000	23,595	0	23,595
<u>District Total</u>	<u>1,935,440</u>	<u>520,224</u>	<u>423,588</u>	<u>4,359,683</u>	<u>2,032,076</u>	<u>0</u>	<u>2,032,076</u>

Run Date: December 01, 2014
Run Time: 8:17 am
Report ID: TS159.v7

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
Capital Projects Fund As Of: October 31, 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	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	5,909,611	(6,774,589)	46.6	39.8
2 - Local Non-Tax	167,000	(5,983)	(172,983)	(3.6)	7.9
4 - State - Special Purpose	4,350,000	0	(4,350,000)	0.0	0.0
8 - Revenue from other Agencies	0	6,989	6,989	100.0	100.0
9 - Other Financing Sources	80,500,000	0	(80,500,000)	0.0	0.0
Total Revenue	97,701,200	5,910,617	(91,790,583)	6.0	32.1
Total Resources Available	173,894,700	81,291,257	(92,603,443)	46.7	88.0
Uses of Resources					
Expenditures					
12 - Site Improvements	637,000	500,619	136,381	78.6	19.6
21 - New Buildings	9,959,000	87,516	9,871,484	0.9	0.0
22 - Remodeled Buildings	57,513,519	888,712	56,624,807	1.5	4.8
31 - Initial Equipment	17,538,481	1,402,043	16,136,438	8.0	7.0
35 - Instructional Technology	0	2,542,316	(2,542,316)	100.0	100.0
51 - Sale of Real Estate	0	9,251	(9,251)	100.0	100.0
61 - Bond/Levy Issuance-Expn Other	0	100	(100)	100.0	100.0
Total Expenditures	85,648,000	5,430,557	80,217,443	6.3	6.0
Total Uses of Resources	85,648,000	5,430,557	80,217,443	6.3	5.8

Run Date: December 01, 2014
Run Time: 8:17 am
Report ID: TS159.v7

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
Capital Projects Fund As Of: October 31, 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>
Ending Fund Balance	88,246,700	75,860,700	(12,386,000)	86.0	155.4
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	480,060	(150,440)	76.1	28.7
Total Assigned Fund Balance	630,500	14,707,561	14,077,061	2,332.7	204.5
Total Ending Fund Balance	76,193,500	75,860,700	(332,800)	99.6	102.1

Run Date: December 01, 2014
Run Time: 8:19 am
Report ID: TS156.v4

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account
Capital Projects Fund October 31, 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	17,864,500	7,111,572	(10,752,928)	39.8	12,684,200	5,909,611	(6,774,589)	46.6
1 - Local Taxes	17,864,500	7,111,572	(10,752,928)	39.8	12,684,200	5,909,611	(6,774,589)	46.6
2 - Local Non-Tax								
23000: Investment Earnings	149,326	12,227	(137,099)	8.2	165,000	(27,038)	(192,038)	(16.4)
27000: Rentals & Leases	0	0	0	100.0	0	21,055	21,055	100.0
29050: Mitigation Fees	5,000	0	(5,000)	0.0	2,000	0	(2,000)	0.0
2 - Local Non-Tax	154,326	12,227	(142,099)	7.9	167,000	(5,983)	(172,983)	-3.6
4 - State - Special Purpose								
41300: State Matching - Paid Direct to District	3,700,000	0	(3,700,000)	0.0	4,350,000	0	(4,350,000)	0.0
4 - State - Special Purpose	3,700,000	0	(3,700,000)	0.0	4,350,000	0	(4,350,000)	0.0
8 - Revenue from other Agencies								
81000: Governmental Entities	0	0	0	100.0	0	6,989	6,989	100.0
8 - Revenue from other Agencies	0	0	0	100.0	0	6,989	6,989	100.0
9 - Other Financing Sources								
91000: Sale of Bonds	0	0	0	100.0	80,000,000	0	(80,000,000)	0.0
92000: Sale of Real Property	500,000	0	(500,000)	0.0	500,000	0	(500,000)	0.0
9 - Other Financing Sources	500,000	0	(500,000)	0.0	80,500,000	0	(80,500,000)	0.0
<u>District Total</u>	22,218,826	7,123,799	(15,095,027)	32.1	97,701,200	5,910,617	(91,790,583)	6.0

Run Date: December 01, 2014

Run Time: 8:22 am

Report ID: TS162.v4

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
Transportation Vehicle Fund As Of: October 31, 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					
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	491	(4,509)	9.8	12.7
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	491	(564,509)	0.1	0.1
Total Resources Available	3,885,000	3,189,027	(695,973)	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	0.0
Total Uses of Resources	1,600,000	0	1,600,000	0.0	0.0
Ending Fund Balance	2,285,000	3,189,027	904,027	139.6	120.5

Run Date: December 01, 2014
 Run Time: 8:23 am
 Report ID: TS156.v4

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account
Transportation Vehicle Fund October 31, 2014



<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	634	(4,366)	12.7	5,000	491	(4,509)	9.8
2 - Local Non-Tax	5,000	634	(4,366)	12.7	5,000	491	(4,509)	9.8
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	634	(539,366)	0.1	565,000	491	(564,509)	0.1

Run Date: December 01, 2014

Run Time: 8:25 am

Report ID: TS160.v5

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
Debt Service Fund As Of: October 31, 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	7,810,000	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	13,383,141	(23,936,169)	35.9	34.4
2 - Local Non-Tax	7,500	7,549	49	100.6	9.9
9 - Other Financing Sources	93,365,000	0	(93,365,000)	0.0	100.0
Total Revenue	130,691,810	13,390,689	(117,301,121)	10.2	34.4
Total Resources Available	138,501,810	22,764,837	(115,736,973)	16.4	46.6
Uses of Resources					
Expenditures					
728: Principal Payments	117,220,000	0	117,220,000	0.0	0.0
730: Interest Payments	10,014,325	0	10,014,325	0.0	0.0
790: Contractual Services - Other	500,000	0	500,000	0.0	0.0
Total Expenditures	127,734,325	0	127,734,325	0.0	0.0
Total Uses of Resources	127,734,325	0	127,734,325	0.0	0.0
Ending Fund Balance	10,767,485	22,764,837	11,997,352	211.4	281.5

Run Date: December 01, 2014
 Run Time: 8:27 am
 Report ID: TS156.v4

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account
DFG/LTDG Fund October 31, 2014



<u>State Account</u>	<u>Prior Year Adopted Budget</u>	<u>Prior Year Year to Date Actual</u>	<u>Over Budget (Under)</u>	<u>% Received</u>	<u>Current Year Adopted Budget</u>	<u>Current Year Year to Date Actual</u>	<u>Over Budget (Under)</u>	<u>% Received</u>
<u>District Account</u>								
1 - Local Taxes								
11000: Local Property Tax	30,609,000	10,536,275	(20,072,725)	34.4	37,319,310	13,383,141	(23,936,169)	35.9
1 - Local Taxes	30,609,000	10,536,275	(20,072,725)	34.4	37,319,310	13,383,141	(23,936,169)	35.9
2 - Local Non-Tax								
23000: Investment Earnings	15,000	1,484	(13,516)	9.9	7,500	7,549	49	100.6
2 - Local Non-Tax	15,000	1,484	(13,516)	9.9	7,500	7,549	49	100.6
9 - Other Financing Sources								
91000: Sale of Bonds	0	0	0	100.0	93,365,000	0	(93,365,000)	0.0
9 - Other Financing Sources	0	0	0	100.0	93,365,000	0	(93,365,000)	0.0
District Total	30,624,000	10,537,759	(20,086,241)	34.4	130,691,810	13,390,689	(117,301,121)	10.2