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Date: February 15, 2013

To: Board of Directors


From: Ron Hack, Chief Financial Officer

Subject: January 2013 Unaudited Financial Report

This report provides a brief summary of the general fund financial operations through January 31, 2013. Enrollment information includes the official state count through the month of January 2013 and the projected annual average full-time equivalent (FTE) students for the year.

Table 1 displays a comparison of summary financial data through the period ending January 31 for fiscal years 2011-12 and 2012-13.

Table 1

General Fund Comparison for the fiscal period ended	January 31, 2012	January 31, 2013	Variance Higher/(lower)
Beginning Fund Balance	\$ 41,611,645	\$ 39,481,466	\$ (2,130,179)
Revenue	129,525,618	131,081,032	1,555,414
Other Financing Sources	11,283	7,400	(3,883)
Total Resources Available	171,148,546	170,569,898	(578,648)
Expenditures	132,133,060	135,335,153	3,202,093
Other Financing Uses	-	-	-
Total Use of Resources	132,133,060	135,335,153	3,202,093
Ending Fund Balance	\$ 39,015,486	\$ 35,234,744	\$ (3,780,741)

REVENUES

- General fund revenues and other financing sources as of January 31, 2013 were \$131,088,432. This was \$1,551,531 or 1.2% more than this time last year.

Highlights:

- **Local tax** revenue consists of tax receipts from the voter approved local maintenance and operations levy. Collections through the month of January increased \$1,003,006 from this time last year. The variance reflects an increase in the levy base (i.e., certain State and Federal revenues) used to calculate the 2012 levy versus the 2011 levy; thereby, increasing the actual revenue from year to year. In addition, the district will be collecting tax revenues lost in prior years due to administrative refunds. When the district collects taxes on property that is subsequently destroyed or adjudicated from the tax rolls, the property owner is given an administrative refund. Administrative refunds are a loss of revenue to the district in the year they are issued. As part of RCW 84.69, the county treasurer will re-levy for this lost revenue as part of the normal levy calculations for the current year. It is important to note that these collections are making up for lost revenue from previous tax years and is in addition to the \$82 million that the district is allowed to collect for the 2012 year as approved by Tacoma voters on February 9, 2010.
- **Local non-tax** revenue consists of student lunch receipts, sales from vocational programs, tuition for extended day kindergarten and summer school, interest earned from the investment of available cash, and several other small sources. Revenues in this category decreased \$133,862 from this time last year. This was due to \$166,949 in E-Rate funding received last year. This funding is provided to assist eligible schools and libraries to obtain affordable telecommunications and internet access. Funding may be requested under four categories of service: telecommunications services, Internet access, internal connections, and basic maintenance of internal connections. Support depends on the level of poverty and the urban/rural status of the population served. The remaining variance was due to smaller differences in several other revenues within this category.
- **State general purpose** revenue comes from two sources – Apportionment and Local Effort Assistance (LEA). Revenue in this category decreased \$144,803 compared to this time last year. Of this variance, \$78,722 was due to the state adjusting the distributions based on current year to date information. This revenue is calculated on budgeted enrollment and staff mix factor from September through December. In January, the state begins calculating apportionment with actual year to date enrollment and staff mix information. In addition, LEA revenue decreased \$66,081 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 \$544,148 compared to this time last year. Of this variance \$228,918 was due to an increase of approximately 92 Special Education student FTE from last year. Changes in the amount disbursed each month by the state for Transitional Bilingual, Child Nutrition Services and Student Transportation resulted in a combined increase of \$248,340. In addition, the increase of \$94,267 for Learning Assistance Program (LAP) was due to the number of eligible students and the rising district poverty level. This was partially offset by smaller changes in several other programs.

- **Revenue – other agencies** consists of funding from educational service districts, other governmental entities and private foundations. Revenue in this category increased \$252,530 compared to this time last year. Of this variance, \$200,146 was due to revenue for the Early Childhood Education program. Last year this program was funded by federal special purpose revenue; this year the program is funded by the educational service district. The remaining variance is the result of 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 January 2012	Percent of Total	Through January 2013	Percent of Total	Variance higher/(lower)
Local Taxes	\$ 37,475,722	28.93%	\$ 38,478,728	29.35%	\$ 1,003,006
Local Non-Tax	2,635,167	2.03%	2,501,305	1.91%	(133,862)
State, General Purpose	61,426,020	47.42%	61,281,217	46.75%	(144,803)
State, Special Purpose	13,124,033	10.13%	13,668,181	10.43%	544,148
Federal, General Purpose	147,902	0.11%	147,377	0.11%	(525)
Federal, Special Purpose	13,384,678	10.33%	13,329,425	10.17%	(55,253)
Revenue - Other Districts	1,296,266	1.00%	1,386,439	1.06%	90,173
Revenue - Other Agencies	35,830	0.03%	288,360	0.22%	252,530
Revenue - Other Financing	11,283	0.01%	7,400	0.01%	(3,883)
Total Revenue	\$ 129,536,901	100.00%	\$ 131,088,432	100.00%	\$ 1,551,531

EXPENDITURES

- General fund expenditures through January 31, 2013 were \$135,335,153; this was \$3,202,093 or 2.4% 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 \$812,364 from this time last year. Of this variance, \$521,925 was due to increases in optional day training and staff development expenditures. Per the negotiated agreement with the Tacoma Education Association (TEA), each regularly contracted full-time certificated employee will be entitled to seven optional days at seven hours of per diem, based on the employee's placement on the combined salary schedule, (i.e., base pay plus any personal responsibility stipend). This includes two building based days, three district based days and two individually directed days. Expenditures for compensated absences, (i.e., accrued sick, vacation, etc. leave balances), increased \$463,207 compared to this time last year due to an increase in the liability rate applied to regular salaries. In addition, extra work for extra pay and certificated substitutes increased \$319,350 and \$147,305, respectively compared to this time last year. These items were partially offset by a decrease of \$602,226 in regular certificated salaries. The remaining variance was due to 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 \$417,592 compared to this time last year. Regular salaries increased \$97,171 due to longevity increments given to all groups. Compensated absences, (i.e., accrued sick, vacation, etc. leave balances), increased \$151,261 compared to this time last year due to an increase in the liability rate applied to regular salaries. In addition, substitutes, overtime and vacancy transition pay combined increased \$316,132 compared to last year. Staff development also increased \$52,912. These variances were partially offset by a decrease of \$211,323 in extra work for extra pay expensed last year for additional training during the teacher's strike. The remaining variance was due to smaller changes within this category.

- **Employee Benefits** consist of expenditures for the district's portion of employee benefits (e.g., retirement, social security, health insurance, etc.). This category increases or decreases in proportion to the number of staff, salaries and changes in benefit rates. Expenditures in this category increased \$298,914 compared to this time last year. Retirement, social security and unemployment compensation combined for an increase of \$200,719 compared last year. In addition, the rates for employee protection and workers compensation went up 15% resulting in increases of \$209,691 and \$193,955, respectively. These were partially offset by the decrease of \$312,000 for health insurance benefits.
- **Supplies and materials** consist of expenditures for supplies, instructional materials, and equipment costing less than \$5,000. Expenditures in this category increased \$1,674,096 from this time last year. Of this variance, \$398,353 was due to computers and laptops which were deployed to the districts' high schools as part of the Technology Equity – Phase four. In addition, food costs for the Child Nutrition Services Department increased \$337,810 compared to this time last year. Middle School Athletics purchases of football equipment have also resulted in an increase of \$256,399. Head Start also purchased classroom instructional materials and supplies which resulted in an increase of \$147,998 in this category. Curriculum and Instruction purchased replacement textbooks, student workbooks and instructional materials for Math and Literacy which resulted in increases of \$163,248 and \$146,084, respectively. Maintenance and Operations also purchased custodial and grounds care supplies which resulted in an increase of \$126,642 compared to this time last year. The remaining variance of \$97,562 was due to smaller changes in several 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 January 2012	Percent of Total	Through January 2013	Percent of Total	Variance higher/(lower)
Certificated Salaries	\$ 60,651,147	45.90%	\$ 61,463,511	45.42%	\$ 812,364
Classified Salaries	21,240,865	16.08%	21,658,457	16.00%	417,592
Employee Benefits	30,913,090	23.40%	31,212,004	23.06%	298,914
Supplies and Materials	7,578,503	5.74%	9,252,599	6.84%	1,674,096
Contractual Services	11,286,997	8.54%	11,342,745	8.38%	55,748
Local Mileage & Travel	182,627	0.14%	216,671	0.16%	34,044
Capital Outlay	279,831	0.21%	189,166	0.14%	(90,665)
Other Financing Uses	-	0.00%	-	0.00%	-
Total Expenditures	\$ 132,133,060	100.00%	\$ 135,335,153	100.00%	\$ 3,202,093

FUND BALANCE

Fund balance is the excess of assets of a governmental unit over its liabilities (i.e., beginning fund balance plus revenues, less expenditures and transfers, equals ending fund balance). The district implemented Government Accounting Standards Board (GASB) Statement 54, *Fund Balance Reporting and Governmental Fund Type Definition* starting with the 2010-11 fiscal year. Guidance on the application of GASB 54 is provided through the state's "Accounting Manual for School Districts", and continues to be refined by OSPI, and the School District Accounting Advisory Committee. The fund balance designations for the governmental fund financial statements are as follows: Nonspendable, Restricted, Committed, Assigned or Unassigned. Funds that are designated for a specific purpose are placed in fund balance accounts per the Board's Debt and Fiscal Management Policy 6015 and generally accepted accounting principles (GAAP). The Debt and Fiscal Management Policy specifies fund balance to be at least 4.5% of general fund revenues less other financing sources, and we are currently well within those limits. These fund balance accounts are structured to facilitate the prudent fiscal operation of the district. These accounts should remain at the designated levels unless there is substantial change in the district's operational requirements. The accounts are frequently reviewed in relation to board policies and GAAP requirements.

Table 4 shows a comparison of fund balance as of January 31, 2012 and 2013. The fund balance fluctuates with both the receipt of revenues and the flow of expenditures. This yearly cycle of revenues and expenditures is considered when developing both projections for the current year and the budget for the upcoming year. The district has earmarked all available funds, not otherwise restricted, committed or assigned to be placed in the assigned to future operations category as a onetime source to help balance future operating budgets.

Table 4

Fund Balance Comparison by Year					
Fund Balance Descriptions for the fiscal period ended	January 2012	Percent of Revenue	January 2013	Percent of Revenue	Variance higher/(lower)
Nonspendable - Inventory & Prepaid Items	\$ 2,243,741	0.70%	\$ 3,650,093	1.14%	\$ 1,406,352
Restricted for Risk Management	1,500,000	0.47%	-	0.00%	(1,500,000)
Committed to Debt and Fiscal Management	8,951,364	2.81%	9,636,346	3.01%	684,982
Committed to Encumbrances	788,421	0.25%	197,087	0.06%	(591,334)
Committed to Contingencies	1,000,000	0.31%	1,000,000	0.31%	-
Total Debt & Fiscal Management Fund Balance	\$ 14,483,526	4.54%	\$ 14,483,526	4.52%	\$ -
Restricted for Carryover	\$ 447,070	0.14%	\$ 4,483	0.00%	\$ (442,587)
Restricted for Debt Service	182,608	0.06%	146,086	0.05%	(36,522)
Assigned to Carryover	1,382,926	0.43%	3,010,406	0.94%	1,627,480
Assigned to Curriculum & Instruction	2,393,229	0.75%	4,132,968	1.29%	1,739,739
Assigned to Future Operations	22,722,286	7.12%	17,703,997	5.52%	(5,018,289)
Restricted or Assigned Fund Balance	\$ 27,128,119	8.51%	\$ 24,997,940	7.80%	\$ (2,130,179)
Total Nonspendable, Restricted, Committed and Assigned Fund Balance	\$ 41,611,645	13.05%	\$ 39,481,466	12.32%	\$ (2,130,179)
Unassigned Fund Balance	\$ (2,596,159)	-0.81%	\$ (4,246,722)	-1.33%	\$ (1,650,563)
Total Unassigned Fund Balance	\$ (2,596,159)	-0.81%	\$ (4,246,722)	-1.33%	\$ (1,650,563)
Total Fund Balance	\$ 39,015,485	12.23%	\$ 35,234,744	10.99%	\$ (3,780,741)
Revenue less other financing	\$ 318,917,948 *		\$ 320,496,610 **		

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

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

ENROLLMENT

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

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

Table 5 shows monthly budgeted, projected enrollment counts and actual counts through January 2013. The projected annual adjusted average FTE is currently 26,724; this is 32 FTE more than the budgeted average.

Table 5

Budget vs. Projected Enrollment K-12 Full Time Equivalent (FTE) Enrollment				
	Month	Monthly Budget	Monthly Projected	Variance
*	Sep - 12	26,884	26,716	(168)
*	Oct - 12	26,800	26,867	67
*	Nov - 12	26,782	26,759	(23)
*	Dec - 12	26,664	26,719	55
*	Jan - 13	26,555	26,634	79
	Feb - 13	26,448	26,526	78
	Mar - 13	26,388	26,463	75
	Apr - 13	26,271	26,343	72
	May - 13	26,219	26,290	71
	Jun - 13	26,041	26,109	68
Average		26,505	26,543	38
Running Start		187	181	(6)
Adjusted Average		26,692	26,724	32
Actual data through January 2013				
This table does not include funded full day kindergarten FTE				

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

2012-13 is the sixth school year full-day kindergarten has been available. Funding for the program was phased-in beginning with the schools with the highest poverty levels, (i.e., schools with the highest percentage of students qualifying for free and reduced lunch in the prior school year). Kindergarten students enrolled in a full year full day program at a building that does not qualify for the full day state funding will only generate .5 FTE the same as students enrolled in a full year half day program. Students enrolled in a full year full day program at a building that does qualify for full day state funding will generate 1.0 FTE.

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

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

Table 6

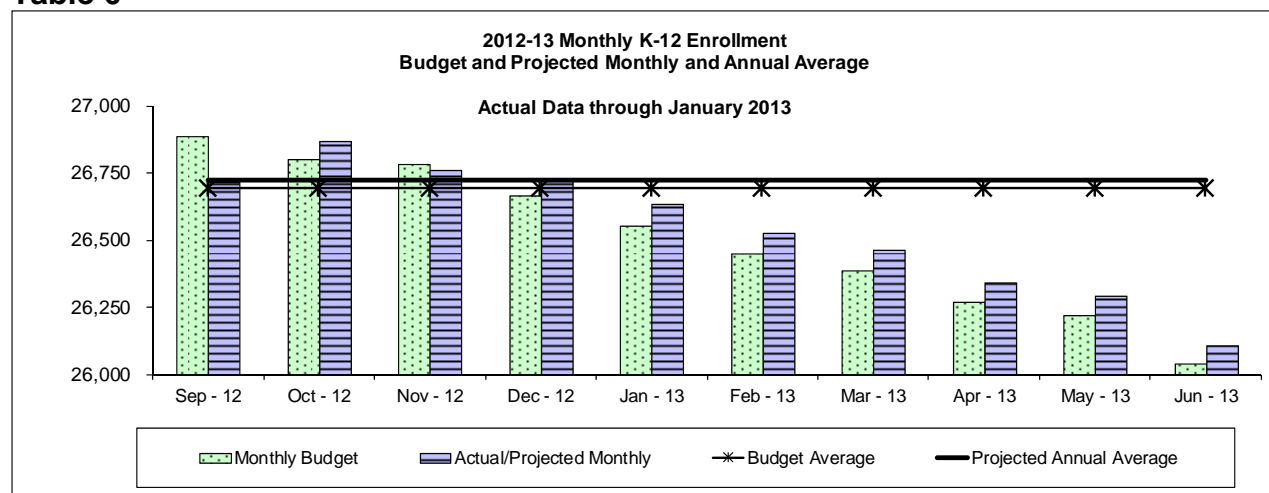


Table 7 displays the variances between actual and projected annual average FTE by individual grade level for 2011-12 and 2012-13, and the variance between projected and budgeted average FTE for 2012-13.

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

- Elementary schools (grades K-5) increased by 155 FTE;
- Middle schools (grades 6-8) decreased by 124 FTE;
- High schools (grades 9-12) decreased by 135 FTE;
- Running Start (college level courses) increased by 4 FTE;
- Fresh Start decreased by 31 FTE.

The combined variances resulted in an average decrease of 101 student FTE from the previous year. Fresh Start numbers are included for information purposes only since they are already included in the grade 12 counts.

Table 7

K-12 Annual Average FTE Enrollment Two Year Comparison					
	(A) 2011-12 Actual	(B) 2012-13 Budget	(C) 2012-13 Projected	(D) Variance (C)-(A)	(E) Variance (C)-(B)
Kindergarten *	1,286	1,331	1,306	20	(25)
Grade 1	2,367	2,438	2,504	137	66
Grade 2	2,334	2,300	2,275	(59)	(25)
Grade 3	2,182	2,238	2,290	108	52
Grade 4	2,205	2,122	2,119	(86)	(3)
Grade 5	2,153	2,109	2,188	35	79
Elementary	12,527	12,537	12,682	155	145
Grade 6	2,112	1,967	2,031	(81)	64
Grade 7	2,057	2,056	2,055	(2)	(1)
Grade 8	2,025	1,976	1,983	(42)	7
Middle School	6,193	5,999	6,069	(124)	70
Grade 9	2,401	2,651	2,457	56	(194)
Grade 10	2,201	2,065	2,099	(102)	34
Grade 11	1,794	1,777	1,688	(106)	(89)
Grade 12	1,532	1,475	1,548	16	73
High School	7,927	7,969	7,792	(135)	(176)
Running Start	177	187	181	4	(6)
Grand Total *	26,825	26,692	26,724	(101)	32
Fresh Start (FYI)	184	165	153	(31)	(12)
Actual data through January 2013					

* This table does not include funded full day kindergarten FTE

Table 7 does not include funded full day kindergarten FTE. There were 737 funded full day kindergarten FTE in 2011-12. For 2012-13, the budget included 770 funded full day kindergarten FTE; this enrollment is currently projected to be 769 funded FTE.

CONCLUSION

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

Run Date: February 15, 2013
Run Time: 1:27 pm
Report ID: TS163.v3

TACOMA SCHOOL DISTRICT NO. 10
Combined Balance Sheet - All Funds
As Of: **January 31, 2013**

	Governmental Fund Types					Trust Funds		
	<u>General</u>	<u>Capital Projects</u>	<u>Transportation Vehicle</u>	<u>Debt Service</u>	<u>ASB</u>	<u>Private Purpose</u>	<u>Agency</u>	<u>Fund Total</u>
Assets								
200: Imprest Cash	96,910	10,000	0	0	10,610	0	0	117,520
231: Cash In Bank - Umpqua Bank	5	0	0	0	0	0	0	5
236: Cash In Bank-Key Bank	481,202	35,894	0	0	57,706	9,488	0	584,290
237: Cash In Bank-Key Bank/Food Svc	57,228	0	0	0	0	0	0	57,228
240: Cash On Deposit With County	906,391	280,888	120,268	87,600	12,736	7,819	335	1,416,037
241: Warrants Outstanding	(682,454)	(217,724)	(117,841)	0	(10,364)	(5,714)	(54)	(1,034,151)
310: Taxes Receivable-Current Year	82,375,448	20,677,517	0	30,611,944	0	0	0	133,664,909
311: Taxes Receivable-Prior Year	2,130,920	454,468	0	756,669	0	0	0	3,342,058
312: Taxes Receivable-Delinquent	1,555,168	205,931	0	579,994	0	0	0	2,341,093
320: Due From Other Funds	116,598	1,312	0	8,024	300	67	0	126,300
330: AR Due From Other Gov't Units	1,557,058	0	0	0	0	0	0	1,557,058
331: AR Grant Claims Due From Other Gov'ts	1,383	0	0	0	0	0	0	1,383
335: AR Grants Due From Other Gov't Units	10,972	0	0	0	0	0	0	10,972
340: Accounts Receivable	73,520	0	0	0	6,436	0	0	79,956
341: AR Employee Receivable	10,694	0	0	0	1,799	0	0	12,493
410: Inventory-Supplies & Materials	389,689	0	0	0	0	0	0	389,689
413: Inventory-Printing & Graphics	62,013	0	0	0	0	0	0	62,013
415: Inventory-Maintenance	124,688	0	0	0	0	0	0	124,688
425: Inventory-Food Service	1,008,448	0	0	0	0	0	0	1,008,448
450: Investments	52,496,000	14,881,000	2,935,000	1,326,000	2,224,000	360,000	2,250	74,224,250
Total Assets	142,771,880	36,329,286	2,937,428	33,370,231	2,303,224	371,659	2,531	218,086,239
Liabilities and Fund Balance								
Liabilities								
601: Liabilities	3,003,454	296,792	124,639	0	235,139	19,730	0	3,679,755
605: Accrued Salaries & Benefits	8,289,108	(3,334)	0	0	0	0	0	8,285,773
606: Est. Property/Liability Ins Payable	1,671,936	0	0	0	0	0	0	1,671,936
607: Horace Mann Auto Ins Payable	1,014	0	0	0	0	0	0	1,014
608: Nutrition Svcs Prepaid	154,739	0	0	0	0	0	0	154,739
610: FICA/Medicare Payable	637,717	0	0	0	0	0	0	637,717
611: Industrial Insurance Payable	11,711	0	0	0	0	0	0	11,711
612: Retirement Payable	437,660	0	0	0	0	0	0	437,660
613: Withholding Tax Payable	(21,912)	0	0	0	0	0	0	(21,912)
615: Involuntary/Court Ordered Payable	27,056	0	0	0	0	0	0	27,056

Run Date: February 15, 2013

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TACOMA SCHOOL DISTRICT NO. 10

Combined Balance Sheet - All Funds

As Of: January 31, 2013

	Governmental Fund Types					Trust Funds		
	<u>General</u>	<u>Capital Projects</u>	<u>Transportation Vehicle</u>	<u>Debt Service</u>	<u>ASB</u>	<u>Private Purpose</u>	<u>Agency</u>	<u>Fund Total</u>
Liabilities and Fund Balance								
616: Sound Partnership Payable	1,784,635	0	0	0	0	0	0	1,784,635
617: Maintenance Deduct & Benefits Payable	(501,688)	0	0	0	0	0	0	(501,688)
618: UNUM Life Insurance Payable	218	0	0	0	0	0	0	218
619: Cancer Insurance Payable	9,717	0	0	0	0	0	0	9,717
624: TSA Payable	(9,427)	0	0	0	0	0	0	(9,427)
627: United Way Payable	8,536	0	0	0	0	0	0	8,536
629: Veba III/Sick Leave Payable	40,465	0	0	0	0	0	0	40,465
630: Salary Deferral	50,800	0	0	0	0	0	0	50,800
632: Benefits And Voluntary Deductions	(101,682)	0	0	0	0	0	0	(101,682)
636: APA Salary Insurance Payable	52,177	0	0	0	0	0	0	52,177
637: Est Unemployment Payable	583,583	0	0	0	0	0	0	583,583
638: Est Compensated Absence Payable	449,488	0	0	0	0	0	0	449,488
639: Est Industrial Ins Payable	4,466,456	0	0	0	0	0	0	4,466,456
640: Due To Other Funds	9,455	89,330	0	0	24,553	2,907	54	126,300
641: AD & D Insurance Payable	45	0	0	0	0	0	0	45
643: Sales Tax Payable	(92,452)	0	0	0	0	0	0	(92,452)
656: Garnishments Payable	27,858	0	0	0	0	0	0	27,858
657: State Retiree Subsidy Payable	215,790	0	0	0	0	0	0	215,790
750: Deferred Revenue	850	0	0	0	0	0	0	850
752: Deferred Rev-Tuition	14,998	0	0	0	0	0	0	14,998
753: Deferred Revenue-Grants	253,293	0	0	0	0	0	0	253,293
760: Deferred Revenue -Taxes Receivable	86,061,537	21,337,917	0	31,948,607	0	0	0	139,348,061
Total Liabilities	107,537,136	21,720,705	124,639	31,948,607	259,692	22,637	54	161,613,471
Fund Balance								
840: Nonspendable - Inventory & Prepaid Items	3,650,093	0	0	0	113,323	0	0	3,763,416
819: Restricted to Fund Purposes	0	0	0	0	1,767,759	0	0	1,767,759
821: Restricted for Carryover	4,483	0	0	0	0	0	0	4,483
830: Restricted for Debt Service	146,086	0	0	7,037,999	0	0	0	7,184,086
861: Restricted from Bond Proceeds	0	7,858,532	0	0	0	0	0	7,858,532
820: Committed to Encumbrances	197,087	3,724,283	0	0	50	0	0	3,921,420
860: Committed to Debt & Fiscal Mgmt	9,636,346	0	0	0	0	0	0	9,636,346
870: Committed to Contingencies	1,000,000	0	0	0	0	379,002	2,778	1,381,780
866: Assigned to Carryover	3,010,406	0	0	0	0	0	0	3,010,406

Run Date: February 15, 2013
Run Time: 1:27 pm
Report ID: TS163.v3

TACOMA SCHOOL DISTRICT NO. 10
Combined Balance Sheet - All Funds
As Of: January 31, 2013

	Governmental Fund Types					Trust Funds		
	<u>General</u>	<u>Capital Projects</u>	<u>Transportation Vehicle</u>	<u>Debt Service</u>	<u>ASB</u>	<u>Private Purpose</u>	<u>Agency</u>	<u>Fund Total</u>
Liabilities and Fund Balance								
868: Assigned to C&I	4,132,968	0	0	0	0	0	0	4,132,968
875: Assigned to Future Operations	17,703,997	0	0	0	0	0	0	17,703,997
889: Assigned to Fund Purposes	0	0	3,266,213	0	0	0	0	3,266,213
890: Unassigned Fund Balance	(4,246,722)	3,025,766	(453,424)	(5,616,376)	162,401	(29,980)	(301)	(7,158,637)
Total Fund Balance	35,234,744	14,608,581	2,812,788	1,421,624	2,043,532	349,022	2,477	56,472,768
Total Liabilities and Fund Balance	142,771,880	36,329,286	2,937,428	33,370,231	2,303,224	371,659	2,531	218,086,239

Run Date: February 15, 2013

Run Time: 1:28 pm

Report ID: TS164.v1

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by State Object with % Spent
General Fund As Of: January 31, 2013

<u>State Object</u>	<u>Prior Year Adopted Budget</u>	<u>Prior Year Year to Date Actual</u>	<u>Under Budget_ (Over)</u>	<u>% Spent</u>	<u>Current Year Adopted Budget</u>	<u>Current Year_ Year to Date Actual</u>	<u>Under Budget (Over)</u>	<u>% Spent</u>
0 - Debit Transfer	2,770,664	765,277	2,005,387	27.6	2,716,218	832,070	1,884,148	30.6
1 - Credit Transfer	(2,770,664)	(765,277)	(2,005,387)	27.6	(2,716,218)	(832,070)	(1,884,148)	30.6
2 - Salaries - Certificated	154,021,231	60,651,147	93,370,084	39.4	153,280,439	61,463,511	91,816,928	40.1
3 - Salaries - Classified	53,717,923	21,240,865	32,477,058	39.5	53,957,149	21,658,457	32,298,692	40.1
4 - Employees Benefits & Payroll Taxes	72,253,759	30,913,090	41,340,669	42.8	70,873,271	31,212,004	39,661,267	44.0
5 - Supplies, Etc.	22,102,993	7,578,503	14,524,490	34.3	21,012,561	9,252,599	11,759,962	44.0
7 - Purchased Services	33,658,517	11,286,997	22,371,520	33.5	31,780,776	11,342,745	20,438,031	35.7
8 - Travel	554,956	182,627	372,329	32.9	734,930	216,671	518,259	29.5
9 - Capital Outlay	1,115,616	279,831	835,785	25.1	1,116,116	189,166	926,950	16.9
<u>District Total</u>	<u>337,424,995</u>	<u>132,133,060</u>	<u>205,291,935</u>	<u>39.2</u>	<u>332,755,242</u>	<u>135,335,153</u>	<u>197,420,089</u>	<u>40.7</u>

Run Date: February 15, 2013

Run Time: 1:41 pm

Report ID: TS158.v2

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
General Fund As Of: January 31, 2013

	Current Year Adopted Budget	Current Year Year to Date Actual	Under Budget (Over)	% Current Year Budget	% Prior Year Budget
Resources Available					
Debt and Fiscal Management					
840: Nonspendable - Inventory & Prepaid Items	2,243,741	3,650,093	1,406,352	162.7	71.6
850: Restricted for Uninsured Risk	1,500,000	0	(1,500,000)	0.0	100.0
820: Committed to Encumbrances	788,421	197,087	(591,334)	25.0	325.4
860: Committed to Debt & Fiscal Mgmt	8,890,185	9,636,346	746,161	108.4	105.9
870: Committed to Contingencies	1,000,000	1,000,000	0	100.0	100.0
Total Debt and Fiscal Management	14,422,347	14,483,526	61,179	100.4	101.1
Restricted and Assigned FB					
821: Restricted for Carryover	447,070	4,483	(442,587)	1.0	82.9
830: Restricted for Debt Service	182,608	146,086	(36,522)	80.0	100.0
866: Assigned to Carryover	1,127,659	3,010,406	1,882,747	267.0	80.5
868: Assigned to C&I	4,065,676	4,132,968	67,292	101.7	85.6
875: Assigned to Future Operations	11,942,447	17,703,997	5,761,550	148.2	115.2
Total Restricted and Assigned FB	17,765,460	24,997,940	7,232,480	140.7	109.5
Total Beginning Fund Balance	32,187,807	39,481,466	7,293,659	122.7	106.4
Revenue					
1 - Local Taxes	81,556,699	38,478,728	(43,077,971)	47.2	46.4
2 - Local Non-Tax	5,951,374	2,501,305	(3,450,069)	42.0	43.0
3 - State - General Purpose	147,854,891	61,281,217	(86,573,674)	41.4	41.9
4 - State - Special Purpose	41,397,279	13,668,181	(27,729,098)	33.0	32.8
5 - Federal - General Purpose	374,080	147,377	(226,703)	39.4	39.7
6 - Federal - Special Purpose	41,317,287	13,329,425	(27,987,862)	32.3	31.3
7 - Revenue from other Districts	1,800,000	1,386,439	(413,561)	77.0	81.6
8 - Revenue from other Agencies	245,000	288,360	43,360	117.7	13.9
9 - Other Financing Sources	1,400,000	7,400	(1,392,600)	0.5	0.8
Total Revenue	321,896,610	131,088,432	(190,808,178)	40.7	40.5
Total Resources Available	354,084,417	170,569,898	(183,514,519)	48.2	47.7
Uses of Resources					
Expenditures					
01: Basic Education	173,028,017	71,815,140	101,212,877	41.5	38.4
02: Basic Education - ALE	397,991	159,139	238,852	40.0	69.0
12: Fed Stimulus - School Imp	2,710,402	1,108,105	1,602,297	40.9	38.5

Run Date: February 15, 2013

Run Time: 1:41 pm

Report ID: TS158.v2

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
General Fund As Of: January 31, 2013

	Current Year <u>Adopted</u> <u>Budget</u>	Current Year Year to Date <u>Actual</u>	Under Budget (Over)	% Current Year <u>Budget</u>	% Prior Year <u>Budget</u>
Uses of Resources					
21: Special Education, State	34,786,331	14,848,774	19,937,558	42.7	44.5
24: Special Education, Federal	7,327,575	3,017,707	4,309,868	41.2	40.8
31: Career & Tech Ed, State	9,647,573	4,018,258	5,629,315	41.7	42.7
34: Middle School CTE	873,273	339,768	533,505	38.9	100.0
38: Career & Tech Ed, Federal	322,314	89,714	232,600	27.8	36.5
45: CTE Skills Cntr Trade Ind	0	636	(636)	100.0	44.6
51: Disadvantaged, Federal	11,238,455	3,484,453	7,754,002	31.0	32.9
52: School Improvement, Federa	1,900,398	771,968	1,128,430	40.6	57.8
55: Learning Assistance Prog,	4,709,349	1,673,913	3,035,436	35.5	42.8
56: State Institutions, Ctrs &	585,784	218,868	366,916	37.4	34.1
57: NegleCTEd & Delinquent	52,531	17,223	35,309	32.8	100.0
58: Special & Pilot Programs	1,297,478	104,077	1,193,401	8.0	9.7
59: Institutions - Adult Jails	82,853	28,746	54,107	34.7	41.1
61: Head Start, Federal	4,617,321	1,929,141	2,688,180	41.8	38.2
64: Limited English Proficienc	395,078	47,091	347,987	11.9	16.4
65: Transitional Bilingual, St	2,997,081	1,349,453	1,647,628	45.0	42.8
68: Indian Education, Federal	153,462	68,560	84,902	44.7	45.6
69: Other Compensatory Program	191,409	83,059	108,350	43.4	43.9
73: Summer School	136,000	12,252	123,748	9.0	11.2
74: Highly Capable, State	327,373	127,427	199,946	38.9	33.9
79: Other Instructional Pgms	8,958,814	1,216,394	7,742,420	13.6	15.8
89: Community Services	414,311	122,596	291,715	29.6	30.5
97: District-Wide Support	43,442,788	18,099,827	25,342,961	41.7	40.1
98: Nutrition Svcs	11,891,171	6,102,034	5,789,137	51.3	48.9
99: Pupil Transportation	10,270,110	4,480,834	5,789,276	43.6	42.2
Total Expenditures	332,755,242	135,335,153	197,420,089	40.7	39.2
Total Uses of Resources	332,755,242	135,335,153	197,420,089	40.7	39.2
Ending Fund Balance	21,329,175	35,234,744	13,905,569	165.2	181.8
840: Nonspendable - Inventory & Prepaid Items	2,243,741	3,650,093	1,406,352	162.7	71.6
850: Restricted for Uninsured Risk	1,500,000	0	(1,500,000)	0.0	100.0
820: Committed to Encumbrances	788,421	197,087	(591,334)	25.0	325.4
860: Committed to Debt & Fiscal Mgmt	8,890,185	9,636,346	746,161	108.4	105.9
870: Committed to Contingencies	1,000,000	1,000,000	0	100.0	100.0
Total Debt and Fiscal Management	14,422,347	14,483,526	61,179	100.4	101.1

Run Date: February 15, 2013

Run Time: 1:41 pm

Report ID: TS158.v2

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
General Fund As Of: January 31, 2013

	Current Year <u>Adopted</u> <u>Budget</u>	Current Year Year to Date_ <u>Actual</u>	Under Budget <u>(Over)</u>	% Current Year_ <u>Budget</u>	% Prior Year_ <u>Budget</u>
821: Restricted for Carryover	0	4,483	4,483	100.0	100.0
830: Restricted for Debt Service	182,608	146,086	(36,522)	80.0	100.0
866: Assigned to Carryover	150,000	3,010,406	2,860,406	2,006.9	100.0
868: Assigned to C&I	631,773	4,132,968	3,501,195	654.2	100.0
875: Assigned to Future Operations	5,942,447	17,703,997	11,761,550	297.9	318.6
Total Restricted and Assigned FB	6,906,828	24,997,940	18,091,112	361.9	380.4
890: Unassigned Fund Balance	0	(4,246,722)	(4,246,722)	100.0	100.0
Total Fund Balance	21,329,175	35,234,744	13,905,569	165.2	181.8

Run Date: February 15, 2013
Run Time: 1:47 pm
Report ID: TS166.v1

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account w/% Received
General Fund As Of: January 31, 2013

<u>State Account</u> <u>District Account</u>	<u>Prior Year</u> <u>Adopted</u> <u>Budget</u>	<u>Prior Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>	<u>Current Year</u> <u>Adopted</u> <u>Budget</u>	<u>Current Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>
1 - Local Taxes								
11000: Local Property Tax	80,770,000	37,475,722	(43,294,278)	46.4	81,554,758	38,478,728	(43,076,030)	47.2
13000: Sale Of Tax Title Property	1,941	0	(1,941)	0.0	1,941	0	(1,941)	0.0
1 - Local Taxes	80,771,941	37,475,722	(43,296,219)	46.4	81,556,699	38,478,728	(43,077,971)	47.2
2 - Local Non-Tax								
21000: Tuition & Fees - Unassigned	544,700	409,619	(135,081)	75.2	470,000	455,013	(14,987)	96.8
21010: Regular Student Fees	100,000	43,617	(56,383)	43.6	100,000	39,136	(60,864)	39.1
21020: ALE Student Fees	0	1,698	1,698	100.0	0	350	350	100.0
21210: Special Ed Preschool Tuition	70,250	36,602	(33,648)	52.1	70,250	37,371	(32,879)	53.2
21730: Summer School - Tuition & Fees	85,000	0	(85,000)	0.0	85,000	0	(85,000)	0.0
21800: Convenience Fee	0	11,168	11,168	100.0	0	13,053	13,053	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	1,258	1,258	100.0	0	7,490	7,490	100.0
22010: Sale of Supplies & Svcs - FR 1	0	60,319	60,319	100.0	0	53,897	53,897	100.0
22020: Sale of Supplies & Svcs - FR 2	0	10,415	10,415	100.0	0	3,681	3,681	100.0
22030: Sale of Supplies & Svcs-Schools	1,500	240	(1,260)	16.0	1,500	2	(1,499)	0.1
22040: Sale of Recoverable Items	102,071	58,849	(43,222)	57.7	102,071	57,783	(44,288)	56.6
22050: Sale of Supplies & Svcs - Trip 1	0	5,417	5,417	100.0	0	6,854	6,854	100.0
22060: Sale of Supplies & Svcs - Trip 2	0	32,924	32,924	100.0	0	6,406	6,406	100.0
22100: Other Storeroom Sales	23,147	3,954	(19,193)	17.1	23,147	2,661	(20,486)	11.5
22200: Copy Center Reimbursements	100,000	12,357	(87,643)	12.4	50,000	12,756	(37,244)	25.5
22310: CTE Sales of Goods, Supplies & Svcs	60,000	14,151	(45,849)	23.6	60,000	22,061	(37,939)	36.8
22910: Nutrition Service Sales	1,789,747	840,765	(948,982)	47.0	1,585,846	874,181	(711,665)	55.1
22940: NS Sales - Special Events	15,000	6,618	(8,382)	44.1	15,000	4,336	(10,664)	28.9
22960: NS Sales - Breakfast	118,130	54,245	(63,885)	45.9	109,829	59,876	(49,954)	54.5
22990: School Bus Revenue	0	800	800	100.0	0	865	865	100.0
23000: Investment Earnings	200,000	25,767	(174,233)	12.9	100,000	31,707	(68,293)	31.7
25000: Gifts, Grants, & Donations (Local)	120,000	142,035	22,035	118.4	120,000	138,146	18,146	115.1
26000: Fines & Damages	65,000	16,237	(48,763)	25.0	65,000	14,156	(50,844)	21.8
27000: Rentals & Leases	356,100	123,518	(232,582)	34.7	356,100	127,625	(228,475)	35.8
27020: Facility Use - Utility Surcharge	15,400	7,559	(7,841)	49.1	15,400	4,789	(10,611)	31.1
27030: Facility Use - Custodial Labor	271,500	109,819	(161,681)	40.4	271,500	90,133	(181,367)	33.2
27040: Facility Use - Field/Stadium Maint	12,000	4,978	(7,023)	41.5	12,000	3,988	(8,013)	33.2
27050: Facility Use - Security	0	4,352	4,352	100.0	0	912	912	100.0
27060: Facility Use - Theater Tech	16,000	8,350	(7,650)	52.2	16,000	7,050	(8,950)	44.1
28000: Insurance Recoveries	0	50,140	50,140	100.0	0	5,594	5,594	100.0
29000: Local Support Non Tax-Unassigned	1,245,973	296,672	(949,301)	23.8	1,375,731	381,534	(994,197)	27.7

Run Date: February 15, 2013
Run Time: 1:47 pm
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TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account w/% Received
General Fund As Of: January 31, 2013

<u>State Account</u> <u>District Account</u>	<u>Prior Year</u> <u>Adopted</u> <u>Budget</u>	<u>Prior Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>	<u>Current Year</u> <u>Adopted</u> <u>Budget</u>	<u>Current Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>
2 - Local Non-Tax								
29001: Procurement Card Rebates	0	16,029	16,029	100.0	75,000	20,645	(54,355)	27.5
29010: Cash Over/Short	0	557	557	100.0	0	41	41	100.0
29070: CPF Indirect	700,000	0	(700,000)	0.0	700,000	0	(700,000)	0.0
29100: E-Rate Discount	0	166,949	166,949	100.0	0	0	0	100.0
29220: Advertising Commissions	0	0	0	100.0	52,000	15,000	(37,000)	28.8
29230: Photography Commissions	70,000	54,056	(15,944)	77.2	70,000	0	(70,000)	0.0
29240: Vending-Beverage Commissions	19,000	2,329	(16,671)	12.3	19,000	1,955	(17,045)	10.3
29250: Vending-Food Commissions	1,000	145	(855)	14.5	1,000	124	(876)	12.4
29260: Other Commissions	0	659	659	100.0	10,000	135	(9,865)	1.3
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2 - Local Non-Tax	6,121,518	2,635,167	(3,486,351)	43.0	5,951,374	2,501,305	(3,450,069)	42.0
3 - State - General Purpose								
31000: Apportionment	134,715,022	57,239,339	(77,475,683)	42.5	135,794,816	57,232,051	(78,562,765)	42.1
31210: Apportionment - Special Ed	5,611,261	2,386,735	(3,224,526)	42.5	5,466,952	2,315,301	(3,151,651)	42.4
33000: Local Effort Assistance	6,227,672	1,799,945	(4,427,727)	28.9	6,593,123	1,733,864	(4,859,259)	26.3
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3 - State - General Purpose	146,553,955	61,426,020	(85,127,935)	41.9	147,854,891	61,281,217	(86,573,674)	41.4
4 - State - Special Purpose								
41000: Special Purpose - Unassigned	6,769,450	2,747	(6,766,703)	0.0	6,769,450	2,240	(6,767,210)	0.0
41210: Special Education	18,892,684	7,680,700	(11,211,984)	40.7	19,237,317	7,909,617	(11,327,700)	41.1
41550: Learning Assistance	4,650,735	1,939,206	(2,711,529)	41.7	4,885,008	2,033,473	(2,851,535)	41.6
41560: State Institutions, Centers, and Homes - Delinquent	607,006	172,469	(434,537)	28.4	442,244	145,311	(296,933)	32.9
41580: Special & Pilot Programs	1,068,696	67,887	(1,000,809)	6.4	1,297,478	67,763	(1,229,715)	5.2
41590: Institutions - Juveniles in Adult Jail	69,196	30,128	(39,068)	43.5	86,747	30,652	(56,095)	35.3
41650: Transitional Bilingual	1,898,009	798,371	(1,099,638)	42.1	1,932,855	873,998	(1,058,857)	45.2
41740: Highly Capable	253,419	107,734	(145,685)	42.5	249,312	107,623	(141,689)	43.2
41980: School Nutrition Services	271,495	25,569	(245,926)	9.4	299,246	106,158	(193,088)	35.5
41990: Transportation - Operations	5,547,622	2,299,222	(3,248,400)	41.4	6,197,622	2,391,346	(3,806,276)	38.6
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4 - State - Special Purpose	40,028,312	13,124,033	(26,904,279)	32.8	41,397,279	13,668,181	(27,729,098)	33.0
5 - Federal - General Purpose								
52000: Direct Federal Revenue - Unassigned	292,861	96,720	(196,141)	33.0	294,080	122,220	(171,860)	41.6
54000: Federal in Lieu of Taxes	0	25,667	25,667	100.0	0	0	0	100.0
55000: Federal Forests	80,000	25,515	(54,485)	31.9	80,000	25,157	(54,843)	31.4
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5 - Federal - General Purpose	372,861	147,902	(224,959)	39.7	374,080	147,377	(226,703)	39.4

Run Date: February 15, 2013
Run Time: 1:47 pm
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TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account w/% Received
General Fund As Of: January 31, 2013

<u>State Account</u> <u>District Account</u>	<u>Prior Year</u> <u>Adopted</u> <u>Budget</u>	<u>Prior Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>	<u>Current Year</u> <u>Adopted</u> <u>Budget</u>	<u>Current Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>
6 - Federal - Special Purpose								
61000: Special Purpose - OSPI Unassigned	0	12,500	12,500	100.0	0	9,500	9,500	100.0
61110: Federal Stimulus - Title 1	0	0	0	100.0	0	0	0	100.0
61120: Federal Stimulus - School Improvement	3,937,501	1,141,275	(2,796,226)	29.0	2,811,500	957,185	(1,854,315)	34.0
61130: Federal Stimulus - Fiscal Stabilization	0	0	0	100.0	0	0	0	100.0
61190: Federal Stimulus	0	0	0	100.0	0	0	0	100.0
61240: Special Ed - Supplemental	7,590,087	2,094,299	(5,495,788)	27.6	7,600,894	2,218,421	(5,382,473)	29.2
61380: CTE - Carl Perkins Grant	293,467	87,113	(206,354)	29.7	334,336	71,752	(262,584)	21.5
61510: Disadvantaged - Title IA	12,917,543	3,329,512	(9,588,031)	25.8	11,657,649	2,907,897	(8,749,752)	24.9
61520: School Improvement - TII, IV, V & VI	1,972,779	798,798	(1,173,981)	40.5	1,971,283	670,498	(1,300,785)	34.0
61570: Institutions - Neglected & Delinquent	0	2,513	2,513	100.0	54,490	13,659	(40,831)	25.1
61640: Limited English Proficiency	381,834	41,337	(340,497)	10.8	402,980	31,783	(371,197)	7.9
61890: Other Community Services	99,411	0	(99,411)	0.0	99,411	0	(99,411)	0.0
61910: Regular Lunch Reimbursement	161,382	60,258	(101,124)	37.3	203,167	64,888	(138,279)	31.9
61920: Reduced Price Lunch Reimbursement	687,529	213,279	(474,250)	31.0	623,444	262,305	(361,139)	42.1
61930: Free Lunch Reimbursement	6,096,336	2,423,179	(3,673,157)	39.7	6,875,357	2,683,031	(4,192,326)	39.0
61950: Regular Breakfast Reimbursement	20,476	7,220	(13,256)	35.3	20,461	7,993	(12,468)	39.1
61960: Reduced Price Breakfast Reimbursement	176,939	56,702	(120,237)	32.0	161,907	67,614	(94,293)	41.8
61970: Free Breakfast Reimbursement	2,030,811	803,170	(1,227,641)	39.5	2,245,079	896,957	(1,348,122)	40.0
61980: Free Snack Reimbursement	83,086	26,298	(56,788)	31.7	89,127	32,641	(56,486)	36.6
62000: Direct Special Purpose Grants	360,000	65,579	(294,421)	18.2	366,000	56,201	(309,799)	15.4
62610: Head Start	5,078,049	1,564,740	(3,513,309)	30.8	5,078,049	1,736,338	(3,341,711)	34.2
62680: Indian Education - ED	159,186	55,254	(103,932)	34.7	159,186	55,185	(104,001)	34.7
63000: Federal Grants Through Other Entities - Unassigned	21,967	215,440	193,473	980.7	12,967	0	(12,967)	0.0
63210: SPED Medicaid Match	110,000	0	(110,000)	0.0	0	72,772	72,772	100.0
69980: USDA Commodities	550,000	386,211	(163,789)	70.2	550,000	512,805	(37,195)	93.2
6 - Federal - Special Purpose	42,728,383	13,384,678	(29,343,705)	31.3	41,317,287	13,329,425	(27,987,862)	32.3
7 - Revenue from other Districts								
71210: Special Education	1,500,000	1,296,266	(203,734)	86.4	1,800,000	1,381,439	(418,561)	76.7
71450: CTE Skills Center RV	88,158	0	(88,158)	0.0	0	5,000	5,000	100.0
7 - Revenue from other Districts	1,588,158	1,296,266	(291,892)	81.6	1,800,000	1,386,439	(413,561)	77.0
8 - Revenue from other Agencies								
81000: Governmental Entities	257,176	35,830	(221,346)	13.9	245,000	83,155	(161,845)	33.9
82000: Private Foundations Revenue	0	0	0	100.0	0	2,126	2,126	100.0
85000: Educational Service Districts	0	0	0	100.0	0	203,079	203,079	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: **January 31, 2013**

<u>State Account</u>	<u>Prior Year</u>	<u>Prior Year</u>	<u>Over Budget</u>	<u>%</u>	<u>Current Year</u>	<u>Current Year</u>	<u>Over Budget</u>	<u>%</u>
<u>District Account</u>	<u>Adopted</u>	<u>Year to Date</u>	<u>(Under)</u>	<u>Received</u>	<u>Adopted</u>	<u>Year to Date</u>	<u>(Under)</u>	<u>Received</u>
	<u>Budget</u>	<u>Actual</u>			<u>Budget</u>	<u>Actual</u>		
8 - Revenue from other Agencies	257,176	35,830	(221,346)	13.9	245,000	288,360	43,360	117.7
9 - Other Financing Sources								
93000: Sale of Equipment	0	11,283	11,283	100.0	0	7,400	7,400	100.0
95000: Long-Term Financing	0	0	0	100.0	0	0	0	100.0
99000: Operating Transfers	1,350,000	0	(1,350,000)	0.0	1,400,000	0	(1,400,000)	0.0
9 - Other Financing Sources	1,350,000	11,283	(1,338,717)	0.8	1,400,000	7,400	(1,392,600)	0.5
<u>District Total</u>	319,772,304	129,536,901	(190,235,403)	40.5	321,896,610	131,088,432	(190,808,178)	40.7

Run Date: February 15, 2013

Run Time: 1:48 pm

Report ID: TS152.v2

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: January 31, 2013

<u>Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Current Month</u>	<u>Current Year Year to Date</u>	<u>Encumbrance</u>	<u>Unspent / Unencumbered</u>	<u>Percent Expended</u>
01: Basic Education							
01000: Basic Education	144,122,496	142,547,182	12,497,887	61,926,956	75,857,103	4,763,123	96.7
01030: BE BECCA Program	0	88,445	2,404	6,073	908	81,464	7.9
01031: BE CTE Carryover	213,643	146,106	0	0	0	146,106	0.0
01040: BE Building Contributions	0	305,278	5,181	45,622	13,096	246,560	19.2
01050: BE Kindergarten Contributions	0	24,304	2,542	15,613	2,272	6,419	73.6
01079: BE Categorical Carryover	1,211,086	0	0	0	0	0	100.0
01110: BE FD Kindergarten - State	4,000,000	4,000,000	314,690	1,604,131	2,098,508	297,361	92.6
01210: BE Fund Balance Special Ed	1,291,000	1,291,000	130,163	598,244	745,000	(52,243)	104.0
01240: BE SPED Peer Review Pool	75,000	75,000	0	0	0	75,000	0.0
01250: BE Campus Security	1,284,769	1,285,769	112,681	594,656	734,944	(43,830)	103.4
01270: BE Secondary Advisory Stipends	50,000	50,000	1,179	1,498	0	48,502	3.0
01310: BE Para Coverage	25,000	25,000	0	0	0	25,000	0.0
01320: BE Peer Review Pool	85,000	85,000	0	0	0	85,000	0.0
01430: BE FB Class Size Reduction	3,408,694	3,408,694	402,364	1,991,827	2,687,744	(1,270,877)	137.3
01440: BE FB Non-Instructional	1,099,362	1,006,290	74,214	384,291	512,836	109,163	89.2
01460: BE FB Instructional	3,406,130	3,170,091	275,344	1,362,463	1,833,350	(25,722)	100.8
01470: BE Full Day Kindergarten Supt	1,457,589	1,457,589	103,775	540,224	693,666	223,699	84.7
01480: BE Innovative Programs	0	329,111	3,798	251	25,158	303,702	7.7
01650: BE Special Programs	0	1,180,145	99,372	99,372	359,459	721,314	38.9
01701: BE OP OT Relief	95,000	96,414	931	47,013	1,084	48,317	49.9
01850: Student Achievement	0	265,000	2,813	14,093	19,300	231,607	12.6
01901: BE Running Start	839,976	856,350	258,516	258,516	541,317	56,517	93.4
01902: BE Fresh Start	679,860	639,720	0	0	679,860	(40,140)	106.3
01905: BE Int'l Baccalaureate	150,000	229,334	9,357	49,016	2,703	177,616	22.6
01915: BE Bargained Enhancement 5-10	1,110,000	1,110,000	6,866	59,380	17,099	1,033,522	6.9
01940: BE MS Athletic Reserve	477,000	1,174,104	9,388	35,444	46,873	1,091,787	7.0
01990: BE Curriculum & Instruction	1,466,097	1,472,652	88,560	865,309	288,822	318,521	78.4
01991: BE Curriculum & Instruction 1x	3,433,903	3,433,903	47,393	517,683	268,305	2,647,915	22.9
01992: BE C&I Optional Days	3,046,412	3,046,412	76,403	797,465	77,334	2,171,613	28.7
Total 01: Basic Education	173,028,017	172,798,893	14,525,822	71,815,140	87,506,740	13,477,013	92.2
02: Basic Education - ALE							
02000: BE Alternative Learning Exp	397,991	424,991	18,037	159,139	163,590	102,261	75.9
Total 02: Basic Education - ALE	397,991	424,991	18,037	159,139	163,590	102,261	75.9
12: Fed Stimulus - School Imp							

Run Date: February 15, 2013

Run Time: 1:48 pm

Report ID: TS152.v2

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: January 31, 2013

<u>Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Current Month</u>	<u>Current Year Year to Date</u>	<u>Encumbrance</u>	<u>Unspent / Unencumbered</u>	<u>Percent Expended</u>
12: Fed Stimulus - School Imp							
12503: School Improvement 12-13	2,710,402	2,710,402	184,114	1,108,105	1,099,085	503,212	81.4
Total 12: Fed Stimulus - School Imp	2,710,402	2,710,402	184,114	1,108,105	1,099,085	503,212	81.4
21: Special Education, State							
21000: Special Education - State	34,335,419	35,096,740	2,887,551	14,707,975	18,303,705	2,085,060	94.1
21560: SPED - State Safety Net	400,000	400,000	27,420	137,122	169,372	93,506	76.6
21720: SPED - District Settlement	50,912	50,912	300	1,980	240	48,692	4.4
21900: SPED Work Training	0	5,208	222	1,696	0	3,512	32.6
Total 21: Special Education, State	34,786,331	35,552,860	2,915,493	14,848,774	18,473,316	2,230,770	93.7
24: Special Education, Federal							
24502: SPED IDEAB Flow Thru 11-12	0	0	0	65,339	0	(65,339)	100.0
24503: SPED IDEAB Flow Thru 12-13	6,240,121	6,240,121	508,427	2,542,691	3,351,121	346,309	94.5
24512: SPED IDEAB Preschool 11-12	0	0	0	1,667	0	(1,667)	100.0
24513: SPED IDEA Preschool 12-13	210,504	283,292	15,711	77,476	124,800	81,017	71.4
24562: SPED Safety Net 11-12	0	0	0	16,672	0	(16,672)	100.0
24563: SPED Safety Net 12-13	876,950	876,950	61,703	313,862	403,958	159,130	81.9
24615: SPED IDEAB Transition 04-05	0	586	0	0	0	586	0.0
Total 24: Special Education, Federal	7,327,575	7,400,949	585,842	3,017,707	3,879,878	503,364	93.2
31: Career & Tech Ed, State							
31000: CTE Technical Support	229,868	229,868	19,985	96,543	129,876	3,449	98.5
31510: CTE Administration	913,541	866,552	77,750	383,075	424,742	58,735	93.2
31600: CTE Agriculture & Science	506,725	504,725	40,418	213,856	251,714	39,155	92.2
31605: CTE Lincoln Tree Farm Harvest	0	0	84	14,371	4,941	(19,312)	100.0
31610: CTE Business Education	1,977,311	1,964,311	159,743	822,995	1,059,181	82,135	95.8
31620: CTE Marketing Education	310,237	310,237	26,353	141,449	164,549	4,239	98.6
31630: CTE Diversified Occupations	570,345	561,345	47,514	246,665	300,342	14,338	97.4
31640: CTE Trade & Industry	1,723,186	1,698,686	146,749	796,253	898,929	3,504	99.8
31650: CTE Family & Consumer Science	1,322,579	1,297,429	107,301	565,790	673,732	57,907	95.5
31670: CTE Technology	811,696	803,296	56,570	294,750	368,900	139,645	82.6
31671: CTE Tech Ed Recoverable	0	7,000	0	0	0	7,000	0.0
31680: CTE Health Occupations	437,588	434,088	35,009	193,696	227,279	13,113	97.0
31710: CTE Career Guidance	598,280	598,280	47,079	234,998	320,554	42,728	92.9
31901: CTE Running Start	96,823	47,180	13,816	13,816	74,270	(40,907)	186.7
31902: CTE Fresh Start	149,394	126,873	0	0	149,394	(22,521)	117.8
Total 31: Career & Tech Ed, State	9,647,573	9,449,870	778,369	4,018,258	5,048,404	383,208	95.9

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TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: January 31, 2013

<u>Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Current Month</u>	<u>Current Year Year to Date</u>	<u>Encumbrance</u>	<u>Unspent / Unencumbered</u>	<u>Percent Expended</u>
34: Middle School CTE							
34500: CTE Middle School	873,273	910,565	61,883	339,768	345,421	225,376	75.2
Total 34: Middle School CTE	873,273	910,565	61,883	339,768	345,421	225,376	75.2
38: Career & Tech Ed, Federal							
38502: CTE Perkins Grant 11-12	0	0	0	3,748	0	(3,748)	100.0
38503: CTE Perkins Grant 12-13	322,314	260,687	13,707	79,393	88,474	92,821	64.4
38523: CTE GRADS Start Up - Oakland	0	15,425	6,573	6,573	0	8,852	42.6
38533: Non-Traditional Fields - CTE	0	5,785	0	0	0	5,785	0.0
Total 38: Career & Tech Ed, Federal	322,314	281,897	20,280	89,714	88,474	103,710	63.2
45: CTE Skills Cntr Trade Ind							
45640: CTE Skills Center	0	0	636	636	2,695	(3,331)	100.0
Total 45: CTE Skills Cntr Trade Ind	0	0	636	636	2,695	(3,331)	100.0
51: Disadvantaged, Federal							
51153: Adv Placement Test Fee Program	0	6,440	0	6,440	0	0	100.0
51502: T1-A Disadvantaged 11-12	0	0	(684)	12,750	0	(12,750)	100.0
51503: T1-A Disadvantaged 12-13	11,144,161	9,698,099	670,755	3,431,073	4,041,371	2,225,655	77.1
51602: T1-D Neglect & Delinqnt 11-12	0	0	0	834	0	(834)	100.0
51603: T1-D Neglect & Delinqnt 12-13	94,294	94,294	7,192	33,357	52,099	8,838	90.6
51633: ESEA Priority/Focus Schools	0	57,843	0	0	0	57,843	0.0
Total 51: Disadvantaged, Federal	11,238,455	9,856,676	677,263	3,484,453	4,093,470	2,278,753	76.9
52: School Improvement, Federa							
52472: T2-A Teacher Quality 11-12	0	0	0	22,207	0	(22,207)	100.0
52473: T2-A Teacher Quality 12-13	1,900,398	1,900,398	134,624	749,761	997,525	153,112	91.9
Total 52: School Improvement, Federa	1,900,398	1,900,398	134,624	771,968	997,525	130,905	93.1
55: Learning Assistance Prog,							
55500: Learning Assistance Program	4,709,349	4,723,823	344,593	1,673,913	2,228,095	821,815	82.6
Total 55: Learning Assistance Prog,	4,709,349	4,723,823	344,593	1,673,913	2,228,095	821,815	82.6
56: State Institutions, Ctrs &							
56510: Remann Hall	585,784	585,784	37,083	218,868	271,136	95,780	83.6
Total 56: State Institutions, Ctrs &	585,784	585,784	37,083	218,868	271,136	95,780	83.6
57: NegleCTEd & Delinquent							
57512: T1-D Neglect/Delinquent 11-12	0	0	0	1,575	0	(1,575)	100.0
57513: T1-D Neglect/Delinquent 12-13	52,531	52,531	3,804	15,648	24,657	12,226	76.7
Total 57: NegleCTEd & Delinquent	52,531	52,531	3,804	17,223	24,657	10,651	79.7

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TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: January 31, 2013

<u>Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Current Month</u>	<u>Current Year Year to Date</u>	<u>Encumbrance</u>	<u>Unspent / Unencumbered</u>	<u>Percent Expended</u>
58: Special & Pilot Programs							
58010: WASL Retake	0	646	0	275	0	371	42.6
58020: Collection of Evidence	0	24,543	12,408	25,512	7,584	(8,553)	134.8
58040: WA Alt Assessment Systems	0	1,420	0	138	0	1,282	9.7
58060: HSPE Testing	0	28,581	0	1,343	5	27,234	4.7
58079: Certification Bonus	1,181,000	1,181,000	0	0	0	1,181,000	0.0
58212: Jobs for Washington's Graduate	0	18,153	0	2,159	422	15,572	14.2
58562: College Readiness Init. 12-13	0	74,049	111	2,108	151	71,790	3.1
58623: Nav 101 College Ready 12-13	100,000	142,737	3,996	60,172	5,439	77,125	46.0
58653: Admin Intern Program 12-13	16,478	16,478	3,062	9,400	909	6,169	62.6
58673: Wa FIRST-1st Robotics Compet.	0	4,674	783	888	0	3,786	19.0
58683: Wa FIRST-1st Lego League	0	1,870	749	749	0	1,121	40.0
58693: Wa FIRST-1st Tech Challenge	0	4,583	(749)	1,332	0	3,251	29.1
Total 58: Special & Pilot Programs	1,297,478	1,498,734	20,361	104,077	14,511	1,380,147	7.9
59: Institutions - Adult Jails							
59100: Inst - Juveniles in Adult Jail	82,853	86,837	5,560	28,746	38,804	19,287	77.8
Total 59: Institutions - Adult Jails	82,853	86,837	5,560	28,746	38,804	19,287	77.8
61: Head Start, Federal							
61512: Head Start Regular 11-12	0	1,672,181	42,996	1,124,861	3,227	544,093	67.5
61513: Head Start Regular 12-13	4,567,108	4,567,108	296,349	777,759	2,226,758	1,562,591	65.8
61522: Head Start Training 11-12	0	17,031	(9,910)	17,031	0	0	100.0
61523: Head Start Training 12-13	50,213	50,213	1,032	9,490	15,500	25,223	49.8
Total 61: Head Start, Federal	4,617,321	6,306,533	330,467	1,929,141	2,245,484	2,131,908	66.2
64: Limited English Proficiency							
64503: Limited English 12-13	395,078	395,078	13,857	47,091	14,327	333,661	15.5
Total 64: Limited English Proficiency	395,078	395,078	13,857	47,091	14,327	333,661	15.5
65: Transitional Bilingual, St							
65000: Transitional Bilingual	2,997,081	3,152,333	260,275	1,349,453	1,719,744	83,136	97.4
Total 65: Transitional Bilingual, St	2,997,081	3,152,333	260,275	1,349,453	1,719,744	83,136	97.4
68: Indian Education, Federal							
68503: Indian Education 12-13	153,462	144,586	15,360	68,560	76,352	(327)	100.2
Total 68: Indian Education, Federal	153,462	144,586	15,360	68,560	76,352	(327)	100.2
69: Other Compensatory Program							
69100: SPED Reimbursable	191,409	196,118	15,521	77,617	108,543	9,958	94.9
69200: District Conferences	0	8,188	0	5,441	0	2,747	66.5

Run Date: February 15, 2013

Run Time: 1:48 pm

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TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: January 31, 2013

<u>Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Current Month</u>	<u>Current Year Year to Date</u>	<u>Encumbrance</u>	<u>Unspent / Unencumbered</u>	<u>Percent Expended</u>
Total 69: Other Compensatory Program	191,409	204,306	15,521	83,059	108,543	12,704	93.8
73: Summer School							
73000: Summer School - District	136,000	156,650	2,586	12,252	16,749	127,649	18.5
73010: Summer School Programs	0	3,856	0	0	0	3,856	0.0
Total 73: Summer School	136,000	160,506	2,586	12,252	16,749	131,505	18.1
74: Highly Capable, State							
74000: Highly Capable	327,373	360,347	24,795	127,427	167,729	65,191	81.9
Total 74: Highly Capable, State	327,373	360,347	24,795	127,427	167,729	65,191	81.9
79: Other Instructional Pgms							
79000: Other Instructional Programs	6,000,000	4,298,566	0	0	0	4,298,566	0.0
79010: Tuition Based Preschool	470,000	372,195	29,444	139,724	117,801	114,670	69.2
79023: 21st Century CL Ctr 12-13	0	0	136	1,033	0	(1,033)	100.0
79040: Head Start Contributions	0	183	0	159	0	24	87.0
79063: 21st Century Comm Learn 12-13	0	0	338	2,400	0	(2,400)	100.0
79073: Healthy Schools Program	0	13,177	3,488	10,972	0	2,205	83.3
79103: Early Childhood Ed 12-13	769,450	771,963	56,911	321,133	398,938	51,891	93.3
79142: Washington STEM-Elem Engineers	0	970	887	978	0	(8)	100.8
79163: City Truancy Grant 12-13	48,000	48,000	6,872	22,645	2,237	23,118	51.8
79171: Youth Service America 10-11	0	1,476	0	0	0	1,476	0.0
79172: Youth Service America 11-12	0	2,259	0	1,012	0	1,247	44.8
79190: ECEAP Contributions	0	293	0	0	0	293	0.0
79203: JROTC - Army 12-13	310,326	310,326	26,425	136,105	180,654	(6,433)	102.1
79213: Readiness to Learn 12-13	0	25,000	0	0	25,000	0	100.0
79223: Refugee Impact 12-13	0	20,000	0	0	13,000	7,000	65.0
79263: JROTC - Navy 12-13	176,712	176,712	14,995	80,695	95,178	839	99.5
79270: JROTC - Navy Start Up	0	1,175	0	1,063	0	112	90.5
79280: Twilight School	0	47,874	22,964	22,964	1,351	23,559	50.8
79285: Tacoma Kids Rock	0	1,282	0	0	0	1,282	0.0
79293: JROTC - Navy Orientation 12-13	0	1,254	0	2,229	0	(975)	177.8
79310: SPED Community Preschool	0	150,812	1,602	8,117	599	142,097	5.8
79332: City of Tacoma Mini Grants	0	4,494	52	3,174	0	1,320	70.6
79371: Raikes Foundation Grant	0	216	0	0	0	216	0.0
79372: Raikes Foundation Grant 11-12	0	51,709	111	1,230	0	50,479	2.4
79373: Raikes Foundation Grant 12-13	150,000	150,000	0	3,369	0	146,631	2.2
79383: ECEAP USDA Meals/Snacks 12-13	0	15,000	1,861	5,196	0	9,804	34.6

Run Date: February 15, 2013

Run Time: 1:48 pm

Report ID: TS152.v2

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: January 31, 2013

<u>Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Current Month</u>	<u>Current Year Year to Date</u>	<u>Encumbrance</u>	<u>Unspent / Unencumbered</u>	<u>Percent Expended</u>
79: Other Instructional Pgms							
79393: LHS Poverty Grant 12-13	322,922	110,786	0	49,084	130,000	(68,298)	161.6
79432: School/Family/Comm Partners 12	0	7,673	241	2,290	0	5,383	29.9
79441: Washington STEM-Lincoln	0	6,212	0	0	0	6,212	0.0
79453: Family Literacy Project	0	10,000	0	0	0	10,000	0.0
79473: Action for Healthy Kids-Edison	0	2,000	30	434	0	1,566	21.7
79492: Tacoma Truancy Center 11-12	0	0	132	1,479	0	(1,479)	100.0
79493: Tacoma Truancy Center 12-13	35,322	35,322	486	15,105	21,524	(1,307)	103.7
79503: JROTC - Air Force 12-13	191,850	191,850	14,228	73,866	99,567	18,417	90.4
79518: JROTC - Air Force Discretionry	0	162	0	0	0	162	0.0
79520: JROTC - Air Force Tuition	0	1,327	0	0	0	1,327	0.0
79533: JROTC - Marines 12-13	141,933	141,933	15,056	77,097	104,118	(39,281)	127.7
79580: Curriculum Fundraising	0	155,158	5,308	91,849	10,969	52,340	66.3
79590: Read 2 Me (formerly Werlin)	42,247	42,247	3,125	3,125	21,875	17,247	59.2
79604: Puyallup Tribe Charity	0	677	0	0	0	677	0.0
79612: Puyallup Tribe Donation 5	95,000	95,418	5,851	28,940	37,530	28,948	69.7
79693: Lincoln Ctr Intelligence + Cha	0	48,202	0	0	0	48,202	0.0
79733: Lincoln Ctr Extended Day Supp.	0	30,000	3,503	8,867	9,850	11,283	62.4
79780: Hilltop Artists	172,184	172,184	14,349	71,743	100,441	0	100.0
79850: Arts Collaboration	32,868	32,868	988	9,608	1,587	21,674	34.1
79884: Nat'l Board Certification	0	23,049	0	18,708	0	4,341	81.2
Total 79: Other Instructional Pgms	8,958,814	7,572,004	229,383	1,216,394	1,372,217	4,983,394	34.2
89: Community Services							
89010: Facility Use	230,000	230,000	11,234	69,763	8,463	151,774	34.0
89020: Facility Use - Fields	6,200	6,200	819	2,045	446	3,710	40.2
89030: Facility Use - Swim Pools	8,700	8,700	0	5,019	834	2,847	67.3
89040: Facility Use - Stadiums	20,000	20,000	623	5,050	0	14,950	25.3
89050: Facility Use - Theaters	50,000	50,000	6,081	22,679	2,029	25,292	49.4
89060: Facility Use - Other	0	0	4,634	18,039	2,632	(20,672)	100.0
89150: Summer Nutrition Svcs	99,411	99,411	0	0	0	99,411	0.0
Total 89: Community Services	414,311	414,311	23,391	122,596	14,404	277,312	33.1
97: District-Wide Support							
97000: District-Wide Support	40,172,019	40,352,790	3,604,423	15,903,888	18,773,286	5,675,616	85.9
97090: DWS Tech General Admin	1,400,000	1,400,000	23,090	1,248,100	14,591	137,309	90.2
97093: DWS Tech Util/Net	112,124	112,124	44,481	283,346	345,376	(516,598)	560.7

Run Date: February 15, 2013

Run Time: 1:48 pm

Report ID: TS152.v2

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: January 31, 2013

<u>Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Current Month</u>	<u>Current Year Year to Date</u>	<u>Encumbrance</u>	<u>Unspent / Unencumbered</u>	<u>Percent Expended</u>
97: District-Wide Support							
97440: DWS FB Non-Instructional	203,508	203,508	13,989	66,401	97,762	39,345	80.7
97480: DWS Innovative Programs	0	0	0	8,361	0	(8,361)	100.0
97580: DWS Security	1,555,137	1,554,726	124,843	589,732	790,305	174,689	88.8
97850: DWS Student Achievement	0	25,000	0	0	0	25,000	0.0
Total 97: District-Wide Support	43,442,788	43,648,148	3,810,826	18,099,827	20,021,320	5,527,001	87.3
98: Nutrition Svcs							
98000: Nutrition Services	11,891,171	11,891,171	1,039,477	6,101,895	5,344,144	445,132	96.3
98030: Nutrition Svcs - Summer	0	0	0	139	0	(139)	100.0
Total 98: Nutrition Svcs	11,891,171	11,891,171	1,039,477	6,102,034	5,344,144	444,993	96.3
99: Pupil Transportation							
99000: Pupil Transportation	10,973,360	11,014,733	386,657	4,547,338	5,374,213	1,093,182	90.1
99110: Transportation - Ex Curr	(226,250)	(226,250)	0	120,308	204,524	(551,082)	(143.6)
99120: Transportation - Field Trips	(477,000)	(517,773)	(35,940)	(186,812)	74,482	(405,443)	21.7
Total 99: Pupil Transportation	10,270,110	10,270,710	350,717	4,480,834	5,653,219	136,657	98.7
District Total	332,755,242	332,755,242	26,430,419	135,335,153	161,030,032	36,390,056	89.1

Run Date: February 14, 2013
Run Time: 2:47 pm
Report ID: TS161.v3

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
Associated Student Body Fund As Of: January 31, 2013

	Current Year <u>Adopted</u> <u>Budget</u>	Current Year Year to Date <u>Actual</u>	Under Budget <u>(Over)</u>	% Current Year <u>Budget</u>	% Prior Year <u>Budget</u>
Resources Available					
Committed and Assigned FB					
840: Nonspendable - Inventory & Prepaid Items	0	113,323	113,323	100.0	100.0
819: Restricted to Fund Purposes	1,643,180	1,767,759	124,579	107.6	121.3
820: Committed to Encumbrances	0	50	50	100.0	100.0
Total Committed and Assigned FB	1,643,180	1,881,131	237,951	114.5	124.2
Total Beginning Fund Balance	1,643,180	1,881,131	237,951	114.5	124.2
Revenue					
1 - General Student Body	1,364,323	483,344	(880,979)	35.4	36.4
2 - Athletics	223,200	176,757	(46,443)	79.2	56.3
3 - Classes	503,300	106,566	(396,734)	21.2	16.5
4 - Clubs	2,277,458	321,453	(1,956,005)	14.1	12.3
6 - Private Money	124,880	2,723	(122,157)	2.2	0.2
Total Revenue	4,493,161	1,090,843	(3,402,318)	24.3	22.0
Total Resources Available	6,136,341	2,971,974	(3,164,367)	48.4	48.4
Uses of Resources					
Expenditures					
1 - General Student Body	1,528,706	391,409	1,137,297	25.6	33.9
2 - Athletics	239,497	190,640	48,857	79.6	12.9
3 - Classes	372,850	87,886	284,964	23.6	11.9
4 - Clubs	2,084,565	256,670	1,827,895	12.3	8.3
6 - Private Money	123,980	1,837	122,143	1.5	7.5
Total Expenditures	4,349,598	928,442	3,421,156	21.3	17.4
Total Uses of Resources	4,349,598	928,442	3,421,156	21.3	17.4
Ending Fund Balance	1,786,743	2,043,532	256,789	114.4	144.1

Run Date: February 14, 2013

Run Time: 2:48 pm

Report ID: TS157.v4

TACOMA SCHOOL DISTRICT NO. 10
ASB Statement Of Revenue and Expenditure by BRC
Associated Student Body Fund January 31, 2013

<u>BRC</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Adopted Budget Expenditures</u>	<u>Fund Balance w/o Imprest Funds</u>	<u>Imprest Funds</u>	<u>Fund Balance</u>
011 Finance	1,138	291	0	0	1,429	0	1,429
101 Arlington	330	534	553	1,150	311	0	311
103 Birney	8,410	2,261	2,034	24,000	8,638	0	8,638
104 Blix	2,780	205	45	3,300	2,940	0	2,940
105 Boze	6,025	7,021	8,448	12,250	4,599	0	4,599
107 Browns Pt	11,514	91	2,665	38,000	8,940	0	8,940
109 Bryant	4,262	1,047	1,448	20,300	3,861	0	3,861
110 Crescent Hts	1,198	1	0	4,200	1,198	0	1,198
113 DeLong	19,181	8,188	4,792	22,930	22,576	0	22,576
115 Downing	5,051	5,239	7,950	28,500	2,340	0	2,340
117 Edison	8,870	38	2,846	4,000	6,061	0	6,061
119 Fawcett	891	17,874	13,877	10,000	4,888	0	4,888
121 Fern Hill	2,222	276	0	10,200	2,498	0	2,498
123 Franklin	2,655	502	0	750	3,157	0	3,157
125 Geiger	1,815	1	0	2,200	1,817	0	1,817
133 Jefferson	2,877	33	18	9,017	2,892	0	2,892
135 Larchmont	8,117	62	0	13,000	8,179	0	8,179
137 Lister	5,398	4	47	34,500	5,355	0	5,355
139 Lowell	3,741	3	177	2,200	3,566	0	3,566
143 Lyon	8,544	778	1,381	5,000	7,941	0	7,941
147 Manitou Pk	6,636	4,649	4,173	7,800	7,113	0	7,113
149 Mann	607	127	0	2,700	734	0	734
151 McCarver	1,691	1,790	2,626	9,600	854	0	854
157 NE Tacoma	4,763	5,094	1,575	29,900	8,282	0	8,282
163 Pt Defiance	18,523	10,927	16,709	23,330	12,741	0	12,741
165 Reed	7,086	2,253	2,275	5,250	7,064	0	7,064
169 Roosevelt	1,830	100	0	4,400	1,930	0	1,930
175 Sheridan	14,060	2,639	1,528	35,550	15,171	0	15,171
177 Sherman	5,442	4,497	1,365	12,400	8,575	0	8,575
179 Stanley	2,093	152	0	2,200	2,245	0	2,245
181 Skyline	6,831	19,045	17,669	18,779	8,207	0	8,207
185 Washington	3,251	16,090	14,043	20,200	5,298	0	5,298
187 Whitman	5,062	4	261	11,600	4,805	0	4,805
189 Whittier	7,362	5,263	4,095	16,650	8,530	0	8,530
200 Giaudrone	50,583	23,079	15,120	61,838	58,541	0	58,541
202 Baker	82,183	41,398	35,295	59,790	88,285	0	88,285
206 Gray	92,191	29,542	26,569	76,075	95,163	0	95,163

Run Date: February 14, 2013

Run Time: 2:48 pm

Report ID: TS157.v4

TACOMA SCHOOL DISTRICT NO. 10
ASB Statement Of Revenue and Expenditure by BRC
Associated Student Body Fund January 31, 2013

		Beginning	Revenues	Expenditures	Adopted Budget Expenditures	Fund Balance w/o Imprest Funds	Imprest Funds	Fund Balance
<u>BRC</u>		<u>Balance</u>						
208	Hunt	16,213	12	0	0	16,226	0	16,226
210	Jason Lee	22,806	8,641	4,025	29,770	27,422	0	27,422
212	Mason	3,154	20,408	9,025	78,550	14,537	0	14,537
216	Meeker	104,078	87,741	77,353	200,875	114,466	0	114,466
218	Stewart	44,414	21,612	18,712	56,500	47,314	0	47,314
220	Truman	51,973	41,530	23,935	69,275	69,568	0	69,568
221	First Creek	14,816	19,735	15,284	37,600	19,267	0	19,267
224	Foss	106,323	63,595	85,072	403,152	84,846	0	84,846
226	Lincoln	113,925	121,217	100,889	321,250	134,252	0	134,252
228	Mt Tahoma	281,861	115,317	120,868	542,879	276,310	0	276,310
230	Stadium	318,587	155,079	119,216	961,428	354,450	0	354,450
232	Wilson	262,191	130,215	90,911	775,640	301,494	0	301,494
234	Oakland	1,045	21	0	850	1,065	0	1,065
237	Tacoma School For The Arts	24,306	2,645	812	80,920	26,138	0	26,138
239	Science & Math Institute	11,061	2,403	1,522	29,350	11,942	0	11,942
607	Career & Technical Education	28,091	22	0	0	28,113	0	28,113
617	District Athletics/Activities	37,054	87,043	67,714	96,000	56,382	0	56,382
734	Young Ambassadors	24,025	2,510	3,521	22,000	23,013	0	23,013
<u>District Total</u>		<u>1,881,131</u>	<u>1,090,843</u>	<u>928,442</u>	<u>4,349,598</u>	<u>2,043,532</u>	<u>0</u>	<u>2,043,532</u>

Run Date: February 14, 2013
 Run Time: 2:50 pm
 Report ID: TS159.v4

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
Capital Projects Fund As Of: January 31, 2013

	Current Year <u>Adopted</u> <u>Budget</u>	Current Year Year to Date <u>Actual</u>	Under Budget <u>(Over)</u>	% Current Year <u>Budget</u>	% Prior Year <u>Budget</u>
Resources Available					
Restricted Fund Balance					
861: Restricted from Bond Proceeds	0	7,858,532	7,858,532	100.0	100.0
Total Restricted Fund Balance	0	7,858,532	7,858,532	100.0	42.5
Committed and Assigned FB					
862: Restricted from Levy Proceeds	3,166,100	0	(3,166,100)	0.0	100.0
820: Committed to Encumbrances	0	3,724,283	3,724,283	100.0	100.0
Total Committed and Assigned FB	3,166,100	3,724,283	558,183	117.6	441.5
Total Beginning Fund Balance	3,166,100	11,582,815	8,416,715	365.8	79.3
Revenue					
1 - Local Taxes	19,571,350	8,202,521	(11,368,829)	41.9	42.9
2 - Local Non-Tax	17,200	10,416	(6,784)	60.6	18.8
4 - State - Special Purpose	4,158,000	749,836	(3,408,164)	18.0	34.8
8 - Revenue from other Agencies	0	72,807	72,807	100.0	100.0
Total Revenue	23,746,550	9,035,580	(14,710,970)	38.1	40.7
Total Resources Available	26,912,650	20,618,395	(6,294,255)	76.6	62.6
Uses of Resources					
Expenditures					
12 - Site Improvements	187,104	432,586	(245,482)	231.2	558.9
21 - New Buildings	6,424,603	1,266,028	5,158,576	19.7	36.4
22 - Remodeled Buildings	11,506,993	2,451,794	9,055,199	21.3	2.2
31 - Initial Equipment	6,951,340	1,849,596	5,101,744	26.6	40.0
35 - Instructional Technology	0	4,899	(4,899)	100.0	100.0
51 - Sale of Real Estate	0	4,911	(4,911)	100.0	100.0
61 - Bond/Levy Issuance-Expn Other	150,000	0	150,000	0.0	100.0
Total Expenditures	25,220,040	6,009,814	19,210,226	23.8	36.6
535 Other Financing Uses	1,400,000	0	1,400,000	0.0	0.0
Total Uses of Resources	26,620,040	6,009,814	20,610,226	22.6	34.2
Ending Fund Balance	292,610	14,608,581	14,315,971	4,992.5	1,067.9
861: Restricted from Bond Proceeds	0	7,858,532	7,858,532	100.0	100.0

Run Date: February 14, 2013
Run Time: 2:50 pm
Report ID: TS159.v4

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
Capital Projects Fund As Of: January 31, 2013

	Current Year <u>Adopted</u> <u>Budget</u>	Current Year Year to Date <u>Actual</u>	Under Budget <u>(Over)</u>	% Current Year <u>Budget</u>	% Prior Year <u>Budget</u>
Total Restricted Fund Balance	0	7,858,532	7,858,532	100.0	4,353.1
862: Restricted from Levy Proceeds	292,610	0	(292,610)	0.0	100.0
820: Committed to Encumbrances	0	3,724,283	3,724,283	100.0	100.0
889: Assigned to Fund Purposes	0	3,025,766	3,025,766	100.0	100.0
Total Committed and Assigned FB	292,610	6,750,049	6,457,439	2,306.8	331.4
Total Ending Fund Balance	292,610	14,608,581	14,315,971	4,992.5	1,067.9

Run Date: February 14, 2013
Run Time: 2:51 pm
Report ID: TS156.v2

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account
Capital Projects Fund January 31, 2013

<u>State Account</u>	Prior Year <u>Adopted</u> <u>Budget</u>	Prior Year Year to Date <u>Actual</u>	Over Budget (Under)	% Received	Current Year <u>Adopted</u> <u>Budget</u>	Current Year Year to Date <u>Actual</u>	Over Budget (Under)	% Received
<u>District Account</u>								
1 - Local Taxes								
11000: Local Property Tax	16,729,950	7,183,693	(9,546,257)	42.9	19,571,350	8,202,521	(11,368,829)	41.9
1 - Local Taxes	16,729,950	7,183,693	(9,546,257)	42.9	19,571,350	8,202,521	(11,368,829)	41.9
2 - Local Non-Tax								
23000: Investment Earnings	81,106	16,198	(64,908)	20.0	12,200	9,709	(2,491)	79.6
29050: Mitigation Fees	5,000	0	(5,000)	0.0	5,000	708	(4,292)	14.2
2 - Local Non-Tax	86,106	16,198	(69,908)	18.8	17,200	10,416	(6,784)	60.6
4 - State - Special Purpose								
41000: Special Purpose - Unassigned	453,280	(312,396)	(765,676)	-68.9	0	0	0	100.0
41300: State Matching - Paid Direct to District	10,862,056	4,244,754	(6,617,302)	39.1	4,158,000	749,836	(3,408,164)	18.0
4 - State - Special Purpose	11,315,336	3,932,358	(7,382,978)	34.8	4,158,000	749,836	(3,408,164)	18.0
8 - Revenue from other Agencies								
81000: Governmental Entities	0	(130,664)	(130,664)	100.0	0	72,807	72,807	100.0
8 - Revenue from other Agencies	0	(130,664)	(130,664)	100.0	0	72,807	72,807	100.0
9 - Other Financing Sources								
92000: Sale of Real Property	750,000	747,964	(2,036)	99.7	0	0	0	100.0
9 - Other Financing Sources	750,000	747,964	(2,036)	99.7	0	0	0	100.0
<u>District Total</u>	28,881,392	11,749,548	(17,131,844)	40.7	23,746,550	9,035,580	(14,710,970)	38.1

Run Date: February 14, 2013

Run Time: 2:52 pm

Report ID: TS162.v3

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
Transportation Vehicle Fund As Of: January 31, 2013

	Current Year <u>Adopted</u> <u>Budget</u>	Current Year Year to Date_ <u>Actual</u>	Under Budget (Over)	% Current Year_ <u>Budget</u>	% Prior Year_ <u>Budget</u>
Resources Available					
Committed and Assigned FB					
889: Assigned to Fund Purposes	3,265,000	3,266,213	1,213	100.0	100.0
Total Committed and Assigned FB	3,265,000	3,266,213	1,213	100.0	100.0
Total Beginning Fund Balance	3,265,000	3,266,213	1,213	100.0	100.0
Revenue					
2 - Local Non-Tax	5,000	2,311	(2,689)	46.2	16.0
4 - State - Special Purpose	500,000	0	(500,000)	0.0	153.6
9 - Other Financing Sources	10,000	0	(10,000)	0.0	100.0
Total Revenue	515,000	2,311	(512,689)	0.4	150.7
Total Resources Available	3,780,000	3,268,524	(511,476)	86.5	105.4
Uses of Resources					
Expenditures					
910: Barcoded Equipment	1,100,000	0	1,100,000	0.0	0.0
941: Non-Barcoded Equipment	0	455,736	(455,736)	100.0	100.0
Total Expenditures	1,100,000	455,736	644,264	41.4	0.0
Total Uses of Resources	1,100,000	455,736	644,264	41.4	0.0
Ending Fund Balance	2,680,000	2,812,788	132,788	105.0	163.6

Run Date: February 14, 2013
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TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account
Transportation Vehicle Fund January 31, 2013

<u>State Account</u>	Prior Year <u>Adopted</u> <u>Budget</u>	Prior Year Year to Date <u>Actual</u>	Over Budget (Under)	% <u>Received</u>	Current Year <u>Adopted</u> <u>Budget</u>	Current Year Year to Date <u>Actual</u>	Over Budget (Under)	% <u>Received</u>
<u>District Account</u>								
2 - Local Non-Tax								
23000: Investment Earnings	7,000	1,118	(5,882)	16.0	5,000	2,311	(2,689)	46.2
2 - Local Non-Tax	7,000	1,118	(5,882)	16.0	5,000	2,311	(2,689)	46.2
4 - State - Special Purpose								
44990: Transportation - Depreciation	328,000	503,844	175,844	153.6	500,000	0	(500,000)	0.0
4 - State - Special Purpose	328,000	503,844	175,844	153.6	500,000	0	(500,000)	0.0
9 - Other Financing Sources								
93000: Sale of Equipment	0	0	0	100.0	10,000	0	(10,000)	0.0
9 - Other Financing Sources	0	0	0	100.0	10,000	0	(10,000)	0.0
<u>District Total</u>	335,000	504,962	169,962	150.7	515,000	2,311	(512,689)	0.4

Run Date: February 14, 2013

Run Time: 2:54 pm

Report ID: TS160.v3

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

Debt Service Fund As Of: **January 31, 2013**

	Current Year <u>Adopted</u> <u>Budget</u>	Current Year Year to Date <u>Actual</u>	Under Budget <u>(Over)</u>	% Current Year <u>Budget</u>	% Prior Year <u>Budget</u>
Resources Available					
Committed and Assigned FB					
830: Restricted for Debt Service	7,350,000	7,037,999	(312,001)	95.8	100.0
Total Committed and Assigned FB	7,350,000	7,037,999	(312,001)	95.8	91.3
Total Beginning Fund Balance	7,350,000	7,037,999	(312,001)	95.8	91.3
Revenue					
1 - Local Taxes	29,713,200	13,659,914	(16,053,286)	46.0	47.1
2 - Local Non-Tax	16,500	4,377	(12,123)	26.5	20.7
9 - Other Financing Sources	0	92,281,142	92,281,142	100.0	78.1
Total Revenue	29,729,700	105,945,433	76,215,733	356.4	50.9
Total Resources Available	37,079,700	112,983,432	75,903,732	304.7	61.5
Uses of Resources					
Expenditures					
701: LTGO Bonds - Discount	0	207,520	(207,520)	100.0	100.0
702: LTGO Bonds - Issuance Costs	0	177,673	(177,673)	100.0	100.0
728: Principal Payments	19,265,000	17,660,000	1,605,000	91.7	79.7
730: Interest Payments	11,896,201	5,823,760	6,072,441	49.0	51.4
790: Contractual Services - Other	250,000	903	249,097	0.4	0.0
Total Expenditures	31,411,201	23,869,856	7,541,345	76.0	69.7
535: Other Financing Uses	0	87,691,953	(87,691,953)	100.0	100.0
Total Uses of Resources	31,411,201	111,561,809	(80,150,608)	355.2	69.7
Ending Fund Balance	5,668,499	1,421,624	(4,246,875)	25.1	19.9

Run Date: February 14, 2013
Run Time: 2:55 pm
Report ID: TS156.v2

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account
DFG/LTDG Fund January 31, 2013

<u>State Account</u>	<u>Prior Year Adopted Budget</u>	<u>Prior Year Year to Date Actual</u>	<u>Over Budget (Under)</u>	<u>% Received</u>	<u>Current Year Adopted Budget</u>	<u>Current Year Year to Date Actual</u>	<u>Over Budget (Under)</u>	<u>% Received</u>
<u>District Account</u>								
1 - Local Taxes								
11000: Local Property Tax	29,573,320	13,915,556	(15,657,764)	47.1	29,713,200	13,659,914	(16,053,286)	46.0
1 - Local Taxes	29,573,320	13,915,556	(15,657,764)	47.1	29,713,200	13,659,914	(16,053,286)	46.0
2 - Local Non-Tax								
23000: Investment Earnings	27,500	5,684	(21,816)	20.7	16,500	4,377	(12,123)	26.5
2 - Local Non-Tax	27,500	5,684	(21,816)	20.7	16,500	4,377	(12,123)	26.5
9 - Other Financing Sources								
96000: Sale of Refunding Bonds	0	0	0	100.0	0	92,281,142	92,281,142	100.0
99000: Operating Transfers	4,254,340	3,324,289	(930,051)	78.1	0	0	0	100.0
9 - Other Financing Sources	4,254,340	3,324,289	(930,051)	78.1	0	92,281,142	92,281,142	100.0
<u>District Total</u>	33,855,160	17,245,529	(16,609,631)	50.9	29,729,700	105,945,433	76,215,733	356.4