

# **2013-2014 Third Quarter Financial Report**

**September 1, 2013 - May 31, 2014**

*(Unaudited)*

**Tacoma School District No. 10**

**P.O. Box 1357 • Tacoma, Washington 98401-1357 • 253-571-1000**

**2013 - 2014**

**THIRD QUARTER FINANCIAL REPORT  
for  
TACOMA PUBLIC SCHOOLS**

Financial Operations through: May 31, 2014

**Board of Directors**

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President

Scott Heinze  
Vice-President

Catherine Ushka  
Director

Karen Vialle  
Director

Debbie Winskill  
Director

**Administration**

Carla J. Santorno  
Superintendent

Rosalind Medina  
Chief Financial Officer

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Report Prepared by Finance Department  
Patricia Luat, Director of Financial Services

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Date: June 25, 2014  
To: Board of Directors   
From: Rosalind Medina, Chief Financial Officer  
Re: Third Quarter Unaudited Financial Report 2013-14

## **INTRODUCTION**

This financial report is broken down into the following sections:

- I. Financial Analysis
- II. Enrollment and Staffing Information
- III. General Fund
- IV. Associated Student Body Fund
- V. Capital Projects Fund
- VI. Transportation Vehicle Fund
- VII. Debt Service Fund
- VIII. Appendixes

The intent of Section I, Financial Analysis, is to provide a summary of the financial operation of the general fund for the first nine months of the fiscal year. Current data is compared to the previous year. This section also provides information on the projected year-end financial position of the district and summary information for some major programs.

Financial statements for the general fund and all other funds are found in each fund's section as listed above.

## **GENERAL FUND SUMMARY**

**Table 1** compares financial operating results from September 1, 2013 through May 31, 2014 with information through the time frame for Fiscal Year 2012-13. Specific variances are explained in the body of this report.

**Table 1**

General Fund Comparison for the fiscal period ended		May 31, 2013	May 31, 2014	Variance Higher/(lower)
Beginning Fund Balance	\$	39,481,466	\$ 33,608,934	\$ (5,872,532)
Revenue		251,393,185	264,120,939	12,727,754
Other Financing Sources		108,938	64,893	(44,045)
Total Resources Available		290,983,589	297,794,766	6,811,177
Expenditures		243,873,473	252,602,475	8,729,002
Other Financing Uses		-	-	-
Total Use of Resources		243,873,473	252,602,475	8,729,002
Ending Fund Balance	\$	47,110,117	\$ 45,192,291	\$ (1,917,825)

## **REVENUE and OTHER FINANCING SOURCES**

### **COMPARISON OF CURRENT YEAR VS. PREVIOUS YEAR ACTUAL**

General fund revenue and other financing sources for the third quarter were \$264,185,833. This was \$12,683,710 or 5% more than last year at this time. This variance was due to a combination of changes in the nine sources of revenue and is described in the following paragraphs. Revenue from all nine sources and the increases or decreases from last year are summarized in **Table 2**.

**Table 2**

<b><u>Revenue and Other Financing Sources Comparison by Year</u></b>					
<b>Revenue Source</b>	<b>Through May 2013</b>	<b>Percent of Total</b>	<b>Through May 2014</b>	<b>Percent of Total</b>	<b>Variance higher/(lower)</b>
Local Taxes	\$ 81,626,245	32.46%	\$ 81,131,325	30.71%	\$ (494,920)
Local Non-Tax	4,633,621	1.84%	5,066,185	1.92%	432,564
State, General Purpose	111,325,543	44.26%	121,550,801	46.01%	10,225,258
State, Special Purpose	24,786,025	9.86%	30,065,096	11.38%	5,279,071
Federal, General Purpose	366,428	0.15%	293,145	0.11%	(73,283)
Federal, Special Purpose	26,474,774	10.53%	23,904,370	9.05%	(2,570,404)
Revenue - Other Districts	1,386,534	0.55%	1,418,029	0.54%	31,495
Revenue - Other Agencies	794,015	0.32%	691,989	0.26%	(102,026)
Revenue - Other Financing	108,938	0.04%	64,893	0.02%	(44,045)
<b>Total Revenue</b>	<b>\$ 251,502,123</b>	<b>100.00%</b>	<b>\$ 264,185,833</b>	<b>100.00%</b>	<b>\$ 12,683,710</b>

**Local tax** revenues consist of tax receipts from the local maintenance and operation levies. Local tax revenues decreased \$494,920 or 0.6% from last year at this time. This variance was due to revenue collected last year that had been 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 those collections are making up for lost revenue from previous tax years and was in addition to the \$82 million that the district was allowed to collect as approved by Tacoma voters on February 9, 2010.

**Local non-tax** revenues consist of student meal 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 \$432,564 or 9.3% compared to this time last year. Of this variance, \$318,502 was due to an increase in tuition and fees collected for the Transitional Bilingual program. In addition, Curriculum Fundraising revenues to pay for the Tacoma School of the Arts (SOTA) mini terms in Nepal and Beijing have resulted in an increase of \$170,497 compared to last year. E-Rate funding has also increased \$128,791 this year. This funding is provided to assist eligible schools and libraries to obtain affordable telecommunications and internet access. Funding may be requested under four categories of service: telecommunications services, Internet access, internal connections, and basic maintenance of internal connections. Support depends on the level of poverty and the urban/rural status of the population served. The remaining variance was due to smaller differences in several other revenues within this category. This was partially offset by the combined decrease of \$142,553 in Special Education Preschool Tuition, student meal receipts, investment earnings and donations.

**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), (see **ENROLLMENT and STAFFING**, Section II, of this report for more detail). This includes revenue for both basic and career & technical education (see **MAJOR PROGRAMS and INITIATIVES**).

Local Effort Assistance (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 revenues increased \$10,225,258 or 9.2% from last year at this time. Apportionment revenue is calculated on budgeted enrollment and staff mix factor from September through December. In January, the state updated the apportionment calculation with actual year to date data. Apportionment revenue increased \$9,610,585 compared to this time last year. Annual average enrollment has increased 331 FTE compared to last year. For more information on enrollment by grade or program see **ENROLLMENT and STAFFING**, Section II, of this report for more detail. In addition to the increase in enrollment, there have been increases the staff mix factor, apportionment rate and changes in the calculation based on the McCleary vs. the State of Washington ruling. LEA revenue has also increased \$614,674 compared to this time last year.

**State special purpose** revenue includes funding for the following programs: Special Education, Learning Assistance, Institutions for Juvenile Delinquents, Transitional Bilingual Education, Highly Capable, Child Nutrition Services and Transportation. The state supports each program based upon the district's total student enrollment or on a funding formula for the students receiving services from specific programs. This category also includes funds for one-time allocations or special grant activities.

This revenue category fluctuates from year to year and budget capacity of \$5 million was included to allow for any additional allocations or grant awards. Program managers are given expenditure authority only for the revenue that will actually be received; so variances from the budgeted revenue should not have a negative impact on the district's basic education budget. For specific information on a particular program see **Appendix D, Grant Activity**.

Total revenues under the state special purpose category increased \$5,279,071 or 21.3% compared to last year at this time. Changes in the revenue calculations and rate increases for Special Education and the Learning Assistance Program (LAP) resulted in increases of \$1,146,657 and \$2,251,731, respectively. Student Transportation funding has also increased \$1,499,290 due to the transition to an allocation model based on actual miles driven. In addition, revenue for Transitional Bilingual increased \$295,472 due to an increase of \$92 per student and an increase of 183 FTE enrolled in the program this year compared to last year. The remaining variance was due to smaller changes in several other programs.

**Federal special purpose** revenue is provided by the federal government to support programs for special needs students such as students with disabilities, students with limited English skills, and low income students needing help with reading and math. This category also includes funds to provide free and reduced lunch and breakfast programs for low-income students. Expenditures for programs in this category were limited to revenue received so variances from budgeted revenue should not have a negative impact on the district's budget. For specific information on a program see **Appendix D, Grant Activity**.

Total revenues under the federal special purpose category decreased \$2,570,404 or 9.7% compared to last year at this time. Of this variance, \$1,721,020 was due to the American Recovery and Reinvestment Act (ARRA) Federal Stimulus – School Improvement Grant (SIG) coming to an end last year. The difference in the timing of reimbursements for Special Education – Federal Flow Through and Special Education Medicaid have resulted decreases of \$314,619 and \$190,617, respectively. In addition, the lower grant awards for Title I – Disadvantaged, Title II – School Improvement and the Career & Technical Education – Carl Perkins grant have combined to result in a decrease of \$635,257 compared to last year at this time. These items were partially offset by an increase of \$209,144 due to the timing of revenue received for the Head Start program. In addition, United States Department of Agriculture (USDA) commodities received for use in the Child Nutrition Services program have also increased \$145,628 compared to this time last year. The remaining variance was due to smaller changes in several other programs.



## COMPARISON OF BUDGET VS. PROJECTED

**Table 3** compares budget and projected revenues and other financing sources for 2013-14. Projected revenue is \$335,921,374 or 1% above budget.

**Local tax** revenue is projected to be \$1,255,612 or 1.6% above budget. The levy base for the 2013 levy is greater than estimated at the time the 2013-14 budget was developed. Of this variance, approximately \$455,633 will be due to revenue collected that had been lost in prior years due to administrative refunds. It is important to note that the collection of revenue lost in prior years is in addition to the \$82 million that the district was allowed to collect as approved by Tacoma voters on February 9, 2010.

**State general purpose** revenue is projected to be \$3,871,581 or 2.4% above budget. Apportionment revenue is projected to be \$3,678,237 above budget. This variance is due to increases in the apportionment rate, changes in the staff mix factor and changes in the calculation based on the McCleary vs. the State of Washington ruling. In addition, annual average enrollment is currently projected to be 618 student FTE above budget. LEA revenue is also projected to be \$193,344 above budget.

**State special purpose** revenue is projected to be \$3,538,377 or 7.7% below budget. The district provided capacity of \$5,000,000 for potential grant awards in this category for the 2013-14 budget. Through the third quarter of this year, \$4,987,328 of the capacity was used. However, of that, only \$1,959,024 was for state special purpose grants. The remaining capacity was used by federal special purpose and other miscellaneous programs.

**Federal special purpose** revenue is projected to be \$602,802 or 1.7% above budget. This is due to Head Start currently being projected to be \$443,627 above budget. In addition, Child Nutrition Services has received USDA commodities \$171,373 above budget. The remaining variance is due to smaller changes in several other programs within this category.

**Revenue from other agencies** is projected to be \$489,738 or 63.7% above budget. Of this variance, \$177,946 is projected in reimbursements from various other agencies for the district providing Special Education training. In addition, \$113,964 is due to the McKinney-Vento Workforce Project. The remaining variance is due to smaller changes in several other programs within this category.

Third Quarter Financial Report 2013-14  
June 25, 2014  
Section I – Financial Analysis - Page 7

**Table 3**

<b><u>Revenue and Other Financing Sources</u></b>					
<b>Revenue Source</b>	<b>Budget</b>	<b>Percent of Total</b>	<b>Projected</b>	<b>Percent of Total</b>	<b>Variance over/(under)</b>
Local Taxes	\$ 80,929,948	24.32%	\$ 82,185,560	24.47%	\$ 1,255,612
Local Non-Tax	6,350,829	1.91%	6,558,744	1.95%	207,915
State, General Purpose	159,390,718	47.90%	163,262,299	48.60%	3,871,581
State, Special Purpose	46,167,577	13.87%	42,629,200	12.69%	(3,538,377)
Federal, General Purpose	371,883	0.11%	409,366	0.12%	37,483
Federal, Special Purpose	35,483,334	10.66%	36,086,136	10.74%	602,802
Revenue - Other Districts	1,800,000	0.54%	1,965,715	0.59%	165,715
Revenue - Other Agencies	769,450	0.23%	1,259,188	0.37%	489,738
Revenue - Other Financing	1,500,000	0.45%	1,565,166	0.47%	65,166
<b>Total Revenue</b>	<b>\$ 332,763,739</b>	<b>100.00%</b>	<b>\$ 335,921,374</b>	<b>100.00%</b>	<b>\$ 3,157,635</b>

## ***EXPENDITURES***

### **COMPARISON OF CURRENT YEAR VS. PREVIOUS YEAR ACTUAL**

General fund expenditures through the third quarter were \$252,602,475. This was an increase of \$8,729,002 or 3.6% from last year at this time. Expenditures by object and variances from the previous year are summarized in **Table 4**.

**Table 4**

<b><u>Expenditure and Other Financing Uses Comparison by Year</u></b>					
<b>Expenditure Objects</b>	<b>Through May 2013</b>	<b>Percent of Total</b>	<b>Through May 2014</b>	<b>Percent of Total</b>	<b>Variance higher/(lower)</b>
Certificated Salaries	\$ 111,719,313	45.81%	\$ 114,128,589	45.18%	\$ 2,409,276
Classified Salaries	39,510,208	16.20%	41,480,586	16.42%	1,970,378
Employee Benefits	54,782,096	22.46%	59,420,993	23.52%	4,638,897
Supplies and Materials	14,724,118	6.04%	12,601,566	4.99%	(2,122,552)
Contractual Services	21,991,468	9.02%	23,960,831	9.49%	1,969,363
Local Mileage & Travel	581,294	0.24%	634,579	0.25%	53,285
Capital Outlay	564,975	0.23%	375,331	0.15%	(189,644)
Other Financing Uses	-	0.00%	-	0.00%	-
<b>Total Expenditures</b>	<b>\$ 243,873,473</b>	<b>100.00%</b>	<b>\$ 252,602,475</b>	<b>100.00%</b>	<b>\$ 8,729,002</b>

**Certificated Salaries** consist of compensation including, but not limited to, regular salaries, substitutes, extended contracts, extra work for extra pay and training for employees holding an educational certificate (e.g., teachers, principals, librarians, etc.). Expenditures in this category increased \$2,409,276 or 2.2% from this time last year. Of this variance, \$2,229,089 was in regular salaries. This was due to an increase of 35 annual average FTE compared to last year and the cost of living allocation (COLA) of 2% and longevity increments given to all groups. In addition, \$132,000 was due to certificated hard to fill position pay. The remaining variance was due to several smaller changes within this category.

**Classified Salaries** consist of compensation costs for employees who do not hold an educational certificate (e.g., secretarial, technical, custodial, etc.) including but not limited to regular salaries, staff development, training and extra work for extra pay. Expenditures in this category increased \$1,970,378 or 5.0% from this time last year. Of this variance, \$1,906,248 was in regular salaries. This was due to an increase of 35 annual average FTE compared to last year and the cost of living allocation (COLA) of 2% and longevity increments given to all groups. 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 \$4,638,897 or 8.5% from this time last year. Of this variance, \$3,729,263 was due to higher retirement rates. Health insurance has also increase \$607,355 from this time last year. In addition, workers compensation has also increased \$212,730 due to the increase in the number of hours worked in discretionary salary categories, (e.g., extra work for extra pay, substitutes, etc.). Finally, social security rates remained the same; however as salaries have increased so has the cost; resulting in an increase of \$134,018 compared to last year. These items were partially offset by a decrease of \$81,897 in unemployment compensation compared to last year. The remaining variance was due to smaller changes within this category.

**Supplies and Materials** consist of expenditures for supplies, instructional materials, and equipment costing less than \$5,000. Expenditures in this category decreased \$2,122,552 or 14.4% from this time last year. This was due to computers and laptops which were deployed to the districts' high schools as part of Technology Equity – Phase IV last year which resulted in a decrease of \$2,491,810 in this category this year. In addition, Social Study textbooks and football equipment purchased for Middle School Athletics last year resulted in decreases of \$121,695 and \$342,096, respectively, this year. Also, Child Nutrition Services decreased food and supply costs by \$380,221 this year due to lower student participation. These were partially offset by increases of \$498,470 and \$342,349 in Arts curriculum and Transportation Services, respectively. Arts curriculum purchased Music textbooks for elementary, middle and high schools. Transportation Services' costs have increased for fuel, software upgrades and vehicle repairs. Expenditures in this category also increased \$223,693 and \$188,140 for Career & Technical Education (CTE) and High School Support. CTE purchased computers for middle school robotics classrooms and supplies for high school classrooms. Whereas, High School Support purchased advanced placement textbooks for several science courses, language courses, as well as Civics, Statistics and World History. The remaining variance was due to smaller differences in several other programs.

**Contractual Services** expenditures consist of payments for services rendered to the district under expressed or implied contracts, with the exception of travel. Expenditures in this category include such items as the contract for student transportation, utilities, copier rentals, consultants, auditors, insurance, etc. Expenditures for this category increased \$1,969,363 or 9.0% from this time last year. Of this variance, \$640,889 was due to a difference in the timing of payments for Running Start and Fresh Start students. This year the district has paid for the Fall and Winter terms; last year at this time, the district had only paid for the Fall term. Running Start enrollment has also increased 23 student FTE compared to last year. Rising freight and repair costs for Child Nutrition Services have also resulted in an increase of \$373,644 compared to last year at this time. Contract services for instruction of Special Education students with severe social and emotional issues also increased \$265,088. In addition, this year's election costs and legal services have resulted in increases of \$240,063 and \$159,749, respectively. Consultants providing professional development training for Literacy teachers also resulted in an increase of \$197,330. At the same time, natural gas and electricity costs increased \$179,462 and \$72,088, respectively. These changes were partially offset by decreases in this category of \$189,862 and \$190,943 by Title II – School Improvement and American Recovery & Reinvestment Act (ARRA) Federal Stimulus School Improvement grants, respectively. The remaining variance was due to smaller differences in several other programs.

## **Comparison of Budget vs. Projected**

**Table 5** compares budget and projected annual expenditures in each object category for 2013-14. The total expenditures are projected to be \$338,144,806 or 1.6% under budget.

**Certificated and Classified Salaries** are projected to be \$2,972,764 and \$1,232,128 under budget, respectively. Of these variances, regular salaries are projected to be \$2.7 million and \$1.7 million below budget for certificated and classified, respectively. This is due to vacant positions or positions having been unfilled for a portion of the year, (i.e., not filling vacancies in non-essential positions, late hires, resignations, departmental reorganizations, etc.). The remaining variances are due to differences from budget for extra work for extra pay, staff development, optional days, staffing reserves included as part of the grant capacity and other discretionary salary accounts. This includes approximately 37 certificated FTE below budget; of which, 12 are in programs paid for from special funding or other agencies, (e.g., Head Start, Reading First, etc.). In addition, classified staffing is approximately 44 FTE below budget; of which, 30 positions are in support services including custodial, maintenance, business support, food services, transportation, and central administrative support.

**Employee Benefits** are projected to be \$1,521,896 under budget. Benefits increase or decrease in proportion to salaries, the number of employees, and changes in benefit rates. The projected savings in benefits are attributed to vacant positions or positions having been unfilled for a portion of the year; as well as the benefit savings associated with below budget spending for extra work, staff development, optional days and staffing reserves included as part of the grant capacity.

**Supplies and Materials** are projected to be \$1,374,206 under budget. This includes \$1.9 million in capacity built into this category for potential grant awards. However, this capacity is partially offset by several programs which are projecting to overspend this category within their budgets, (e.g., Special Education, Career & Technical Education, Student Transportation, etc.).

**Contractual Services** are projected to be \$587,163 over budget. Special Education is projected to be \$2.1 million over budget in this category due to specialized teaching services, nursing care as well as speech and physical therapy. This is offset by programs projected to be under budget in this category. Title I – Disadvantaged and Tacoma School of the Arts (SOTA) are projected to be \$867,931 and \$254,936 under budget, respectively, in this category. The remainder of the variance is due to unused capacity built into the budget for potential grants and smaller differences in several other programs.

**Local Mileage and Travel** are projected to be \$242,691 over budget. Of this, \$152,770 is due to Curriculum Fundraising which paid for the Tacoma School of the Arts (SOTA) mini terms in Nepal and Beijing this year. In addition, travel for teacher training and conferences associated with Title I – Disadvantaged and Title II – School Improvement are projected to be \$40,259 and \$36,567 over budget in this category respectively.

**Capital Outlay** is projected to be \$805,193 over budget. This is due to the \$1.1 million purchase of copy machines for all district offices and school locations. This was partially offset by unused capacity built into the budget for potential grants

**Table 5**

Expenditure Objects	Budget	<u>Expenditures</u>		Percent of Total	Variance (over)/under
		Percent of Total	Projected		
Certificated Salaries	\$ 158,419,023	46.10%	\$ 155,446,259	45.97%	\$ 2,972,764
Classified Salaries	56,060,783	16.32%	54,828,655	16.21%	1,232,128
Employee Benefits	77,627,664	22.59%	76,105,768	22.51%	1,521,896
Supplies and Materials	17,709,479	5.15%	16,335,273	4.83%	1,374,206
Contractual Services	32,403,666	9.43%	32,990,829	9.76%	(587,163)
Local Mileage & Travel	521,640	0.15%	764,331	0.23%	(242,691)
Capital Outlay	868,498	0.25%	1,673,691	0.49%	(805,193)
Other Financing Uses	-	0.00%	-	0.00%	-
<b>Total Expenditures</b>	<b>\$ 343,610,753</b>	<b>100.00%</b>	<b>\$ 338,144,806</b>	<b>100.00%</b>	<b>\$ 5,465,947</b>

## **FUND BALANCE**

The district implemented Government Accounting Standards Board (GASB) Statement 54, *Fund Balance Reporting and Governmental Fund Type Definition* starting with the 2010-11 fiscal year. The following are the fund balance designations for the governmental funds financial statements:

- **Nonspendable** accounts represent those portions of the fund balance that cannot be spent either because they are not in a spendable form, (e.g., inventories and prepaid items) or are legally required to be maintained intact, (e.g., trust principal).
- **Restricted** accounts represent those amounts that are restricted to specific purposes. These restrictions may be either externally imposed by creditors, grantors, contributors, laws, or regulations of other governments, or imposed by law through constitutional provisions or enabling legislation.



- **Committed** accounts represent those amounts that can only be used for specific purposes pursuant to constraints imposed by resolution of the board of directors. These committed fund balances cannot be used for any other purposes unless the board takes action to change or remove the original limitations. Reserves for debt and fiscal management, encumbrances, and contingencies are reported here.
- **Assigned** fund balance accounts comprise amounts the district intends to use for a specific purpose. Authority for making these assignments rests with senior administration of the district.
- **Unassigned** fund balance includes all resources not reported in the other four classifications. These resources are the only ones that are truly available for any purpose.

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).

Funds that are committed 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). 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 6** shows a comparison of the fund balance accounts as of the end of for May 31, 2013 and May 31, 2014. The fund balance fluctuates with both the receipt of revenues and the flow of expenditures.

**Table 6**

<b>Fund Balance Comparison by Year</b>					
<b>Fund Balance Descriptions for the fiscal period ended</b>	<b>May 2013</b>	<b>Percent of Revenue</b>	<b>May 2014</b>	<b>Percent of Revenue</b>	<b>Variance higher/(lower)</b>
Nonspendable - Inventory & Prepaid Items	\$ 3,650,093	1.15%	\$ 2,453,324	0.74%	\$ (1,196,769)
Committed to Debt and Fiscal Management	9,636,346	3.05%	11,058,267	3.34%	1,421,921
Committed to Encumbrances	197,087	0.06%	395,277	0.12%	198,190
Committed to Contingencies	1,000,000	0.32%	1,000,000	0.30%	-
<b>Total Debt &amp; Fiscal Management Fund Balance</b>	<b>\$ 14,483,526</b>	<b>4.58%</b>	<b>\$ 14,906,868</b>	<b>4.50%</b>	<b>\$ 423,342</b>
Restricted for Carryover	\$ 4,483	0.00%	\$ 494,990	0.15%	\$ 490,507
Restricted for Debt Service	146,086	0.05%	109,566	0.03%	(36,520)
Assigned to Carryover	3,010,406	0.95%	1,674,635	0.51%	(1,335,771)
Assigned to Curriculum & Instruction	4,132,968	1.31%	3,580,852	1.08%	(552,116)
Assigned to Future Operations	17,703,997	5.60%	12,842,022	3.88%	(4,861,975)
<b>Restricted or Assigned Fund Balance</b>	<b>\$ 24,997,940</b>	<b>7.90%</b>	<b>\$ 18,702,065</b>	<b>5.65%</b>	<b>\$ (6,295,875)</b>
<b>Total Nonspendable, Restricted, Committed and Assigned Fund Balance</b>	<b>\$ 39,481,466</b>	<b>12.48%</b>	<b>\$ 33,608,934</b>	<b>10.15%</b>	<b>\$ (5,872,532)</b>
Unassigned Fund Balance	\$ 7,628,651	2.41%	\$ 11,583,358	3.50%	\$ 3,954,707
<b>Total Unassigned Fund Balance</b>	<b>\$ 7,628,651</b>	<b>2.41%</b>	<b>\$ 11,583,358</b>	<b>3.50%</b>	<b>\$ 3,954,707</b>
<b>Total Fund Balance</b>	<b>\$ 47,110,117</b>	<b>14.89%</b>	<b>\$ 45,192,291</b>	<b>13.64%</b>	<b>\$ (1,917,825)</b>
<b>Revenue less other financing</b>	<b>\$ 316,326,656 *</b>		<b>\$ 331,263,739 **</b>		

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

\*\* 2013-14 budgeted revenue less other financing sources

**Debt and Fiscal Management Fund Balance** The Debt and Fiscal Management Policy 6015 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. The following are descriptions of the fund balance accounts that are designated by the board for Debt and Fiscal Management:

- The **Nonspendable - Inventory & Prepaid Items** account represents the portion of the fund balance that cannot be spent because it is not in a spendable form, (i.e., inventories and prepaid items). This account was set at \$2,453,324 to represent the inventory balance on August 31.
- The **Committed to Debt and Fiscal Management** account was established at \$11,058,267 to comply with board policy of maintaining a minimum fund balance.
- The **Committed to Encumbrances** account of \$395,277 was established at an amount equal to the estimated outstanding purchase orders on August 31.



- The **Committed to Contingencies** account of not less than one million dollars is the targeted amount that is established to facilitate district operations and to provide for a contingency fund in case of a substantial change in revenue and/or expenditures.

**Restricted or Assigned Fund Balance** The following fund balanced accounts are restricted or assigned due to the nature of the funding source and/or specific uses:

- The **Restricted for Carryover** account is established for restricting amounts determined to be unspent carryover funds with restricted use. This would include the following state funding streams: Student Achievement Fund (I-728), Learning Assistance Program, Highly Capable, State Institutions, Fire District, and other such unspent funds as may be subject to carryover.
- The **Reserve for Debt Service** account is established to accumulate and restrict fund balance for future payment of contractual obligations incurred and carried on the schedule of long-term debt.
- The **Assigned to Carryover** account is established to represent management's and/or the board of director's intended use of a portion of the fund balance for the carryover of unrestricted funds at the end of the fiscal year. The district adopted the practice of allowing certain programs and budget responsibility centers (BRC) the ability to carryover funds from one year to the next in order to provide better flexibility in the budget planning process for all managers and cost centers.
- The **Assigned to Curriculum and Instruction** account is established to represent management's and/or the board of director's intended use of a portion of the fund balance for the implementation of a cyclical curriculum adoption plan. This reserve will fluctuate yearly depending upon budget allocations and actual fiscal year expenditures for planned adoptions.
- The **Assigned to Future Operations** account is established to represent management's and/or the board of director's intended use of a portion of the fund balance. This account is used as a means for accumulating resources that have been designated as a one-time source of funding to help balance the future years' operating budgets.

**Unassigned Fund Balance** The following fund balance account includes all resources not reported in the other four fund balance designations. These resources are the only ones that are available for any purpose:

- The **Unassigned Fund Balance** account is the net result of operations. This account fluctuates with both the receipt of revenues and the flow of expenditures. When local taxes are collected, this balance is high. The yearly cycle of revenues and expenditures are considered when developing both the projections for the current year and the budget for the upcoming year.

**Table 7** displays the budget and projected year-end fund balance.

**Table 7**

Fund Balance Descriptions	Fund Balance				
	2013-14 Budget	Percent of Revenue	2013-14 Projected	Percent of Revenue	Variance higher/(lower)
Nonspendable - Inventory & Prepaid Items	\$ 3,650,093	1.10%	\$ 2,453,324	0.73%	\$ (1,196,769)
Committed to Debt and Fiscal Management	10,059,688	3.04%	12,869,210	3.85%	2,809,522
Committed to Encumbrances	197,087	0.06%	395,277	0.12%	198,190
Committed to Contingencies	1,000,000	0.30%	1,000,000	0.30%	-
<b>Total Debt &amp; Fiscal Management Fund Balance</b>	<b>\$ 14,906,868</b>	<b>4.50%</b>	<b>\$ 16,717,811</b>	<b>5.00%</b>	<b>\$ 1,810,943</b>
Restricted for Carryover	\$ 250,000	0.08%	\$ 450,000	0.13%	\$ 200,000
Restricted for Debt Service	73,043	0.02%	73,043	0.02%	-
Assigned to Carryover	150,000	0.05%	1,771,618	0.53%	1,621,618
Assigned to Curriculum & Instruction	919,098	0.28%	1,840,222	0.55%	921,124
Assigned to Future Operations	7,067,862	2.13%	10,532,808	3.15%	3,464,946
<b>Restricted or Assigned Fund Balance</b>	<b>\$ 8,460,003</b>	<b>2.55%</b>	<b>\$ 14,667,691</b>	<b>4.39%</b>	<b>\$ 6,207,688</b>
<b>Total Nonspendable, Restricted, Committed and Assigned Fund Balance</b>	<b>\$ 23,366,871</b>	<b>7.05%</b>	<b>\$ 31,385,502</b>	<b>9.39%</b>	<b>\$ 8,018,631</b>
Unassigned Fund Balance	\$ -	0.00%	\$ -	0.00%	\$ -
<b>Total Unassigned Fund Balance</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>
<b>Total Fund Balance</b>	<b>\$ 23,366,871</b>	<b>7.05%</b>	<b>\$ 31,385,502</b>	<b>9.39%</b>	<b>\$ 8,018,631</b>
<b>Revenue less other financing</b>	<b>\$ 331,263,739 **</b>		<b>\$ 334,356,208 ***</b>		

\*\* 2013-14 budgeted revenue less other financing sources

\*\*\* 2013-14 total projected revenue less other financing sources as of May 31, 2014

## **MAJOR PROGRAMS**

The district operates several large programs that have a material impact on the financial condition of the district. The following section contains the operating projections for some of these programs.

### **Curriculum & Instruction**

The funding for Curriculum and Instruction is modified as necessary to support the goals and objectives of the district. Currently, funding is split between the General Fund and the Capital Projects Fund. The General Fund is used for textbook adoptions, training costs and small digital equipment. The Capital Project Fund is used for technology improvements. In addition, a fund balance account has been established within the General Fund. The Assigned to Curriculum and Instruction fund balance account was established to represent management's intent to use a portion of the fund balance for the implementation of a curriculum adoption plan. This reserve will fluctuate yearly depending upon budget allocations and actual fiscal year expenditures for planned adoptions. Budget Responsibility Centers (BRC) have been created for each curriculum content area in order to budget and track adoption and implementation expenditures more effectively. The department receives funds annually to support the periodic review and replacement of curriculum materials in all core subject areas. Both historical and projected expenditures for curriculum support by area are displayed in **Appendix C, Curriculum and Instruction – Schedule of Expenditures**.

In the 2012-13 year the district's standards-based report card and Common Core State Standards (CCSS) were rolled out. Continued work in these two areas will occur in 2013-2014. During these transitions, the examination of assessments will take place to establish the alignment or misalignment of these tools to the new standards.

Implementation of the *Elementary Literacy Framework* was launched in September 2012 and will continue through 2013-14. Nine elementary schools are piloting curriculum materials for fourth and fifth grade students that are aligned to the English Language Arts CCSS. In addition a classroom library was purchased for each elementary classroom to support the literacy work.

In the spring of 2011-12, the department selected *SpringBoard* for middle school literacy curriculum. Training for the use of this curriculum began during the summer and will continue through 2013-14. A parallel high school literacy adoption process began in the fall of 2012-13 with the goal to select a curriculum that meets the requirements of the CCSS and implementation is planned for spring of 2013-14.

Washington State graduation requirements now specify Washington State History must be a separate course. Therefore, it is now part of the seventh grade courses in all Tacoma Public Schools as the state suggests. *The Washington Journey* is the text selected by the district and used by most districts in the state.

Transition work to the CCSS for Mathematics began during the 2012-13 school year and will continue through 2013-14. Alignment of *Math Expressions* curriculum materials continues utilizing assessment data from the district and OSPI. Middle schools transitioned to OSPI Mathematics Benchmark Assessments in 2012-13. The launch of the district Math Instructional Leadership Team (MILT) and building level Professional Learning Communities (PLCs) supports the best practices focus. The utilization of data from OSPI Math Benchmark Assessments will be guide teachers in the transition.

Science teachers will be provided Science Technology Engineering Math (STEM) lessons in 2013-14 that align with Full Option Science System (FOSS) science modules, creating lessons to address science standards that are not met with current materials.

Elementary Libraries are working with community and school organizations in offering early learning opportunities. The department established elementary school classroom libraries at the end of 2012-13. The Library Program will begin offering eBooks to promote reading in 2012-13.

**Table 8** displays the 2013-14 budget and projected expenditures for the Curriculum and Instruction department.

**Table 8**

<b><u>Curriculum &amp; Instruction</u></b>				
<b><u>Resources</u></b>		<b><u>Budget</u></b>	<b><u>Projected</u></b>	<b><u>Variance</u></b>
				<b><u>Incr/(Decrease)</u></b>
Local Funding		\$ 1,966,097	\$ 1,976,864	\$ 10,767
Basic Education (Optional Days)		1,074,821	1,074,821	-
		<u>\$ 3,040,918</u>	<u>\$ 3,051,685</u>	<u>\$ 10,767</u>
Carryover Reserve		2,875,324	2,580,852	(294,472)
One Time Additional Funding		-	1,000,000	1,000,000
<b>Total Resources Available</b>		<b>\$ 5,916,242</b>	<b>\$ 6,632,537</b>	<b>\$ 716,295</b>
<b><u>Expenditures</u></b>		<b><u>Budget</u></b>	<b><u>Projected</u></b>	<b><u>Variance</u></b>
<b><u>BRC</u></b>	<b><u>Description/Content Area</u></b>			<b><u>Under/(Over)</u></b>
710	General/Optional Days	\$ 1,074,821	930,994	\$ 143,827
711	Math	1,750,000	1,249,215	500,785
712	Social Studies	35,400	13,663	21,737
713	The Arts	625,000	643,597	(18,597)
714	Foreign Language	30,000	18,016	11,984
715	Library Education	-	4,434	(4,434)
716	Textbook Depository	-	31,382	(31,382)
718	Literacy	1,816,021	1,358,071	457,950
719	Assessment	145,000	45,456	99,544
720	Science	415,000	334,753	80,247
743	Health/Fitness	25,000	18,907	6,093
	<b>Total Expenditures</b>	<b>\$ 5,916,242</b>	<b>\$ 4,648,488</b>	<b>\$ 1,267,754</b>
	 Ending Balance	 <u>\$ -</u>	 <u>\$ 1,984,049</u>	 <u>\$ 1,984,049</u>
	C & I Carryover Reserve	\$ -	\$ 1,840,222	\$ 1,840,222
	C & I portion included in	\$ -	\$ 143,827	\$ 143,827
	Basic Education carryover			
	<b>Total</b>	<b>\$ -</b>	<b>\$ 1,984,049</b>	<b>\$ 1,984,049</b>

## **Child Nutrition Services**

The Tacoma School District Child Nutrition Service Department and the United States Department of Agriculture Child Nutrition Programs provide nutrition that promotes learning.

- The National School Lunch Program provides healthy lunches and the opportunity to practice skills learned in classroom nutrition education.
- The School Breakfast Program ensures that all children have access to a healthy breakfast at school to promote learning readiness and healthy eating behaviors.
- Nutritious snacks are now available through the National School Lunch Program to students enrolled in after-school programs.
- The Summer Food Service Program provides meals to low-income students during school vacation.

Meal App Now-Online Applications for Free and Reduced Meals is now in the second year. Currently 3,835 parents have used this online application for free and reduced meals this year. Paper applications submitted for free and reduced meals currently total 2,756. The percentage of students eligible for free or reduced-price meals decreased 0.4% from 62.7% in October 2012 to 62.3% in October 2013. The average daily participation also declined as reflected in the table below.

<b><u>Average Daily Meal Participation</u></b>				
	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>Variance Incr/(Dec)</u></b>	<b><u>% Change</u></b>
<b>Free &amp; Reduced Breakfast</b>	7,165	6,721	(444)	-6.20%
<b>Paid Breakfast</b>	394	335	(59)	-14.97%
<b>Total Breakfast</b>	7,559	7,056	(503)	-6.66%
<b>Free &amp; Reduced Lunch</b>	14,298	13,979	(320)	-2.23%
<b>Paid Lunch</b>	2,986	2,707	(279)	-9.34%
<b>Total Lunch</b>	17,284	16,686	(598)	-3.46%
2012-13 data as of June 2013				
2013-14 data as of June 13, 2014				

Lunch Money Now is a secure online system that allows parents to prepay meals and access meal card balances 24-hours a day, as well as receiving e-mail notifications when the account balance falls below a specified balance. Deposits on this system through May 2014 total \$655,440; an increase of \$62,533 over May of last year.

Child Nutrition Services operate programs in 53 school locations. The program served a daily average of 7,056 students in the breakfast program and 16,686 students in the lunch program. This reflects decreases of 503 and 598 breakfast and lunch meals, respectively compared to last year's average daily meals served.

Revenues are projected to be \$462,295 below budget due to lower than anticipated daily participation. Contractual expenditures for the program are projected to be \$438,351 over budget. These items are partially offset by projected savings in salaries, benefits and supplies. Therefore, it is currently projected that the program will end the year with an operating shortfall of \$210,897. This shortfall amounts to \$0.05 per meal served or \$22.35 per day per school location.

The financial summary for the program is shown in **Table 9**.

**Table 9**

Child Nutrition Services Program Summary (Programs 98.XXX & 89150)			
	Budget	Projected	Variance Favorable/ (Unfavorable)
<b>Revenue</b>			
Food Sales	\$ 2,000,128	\$ 1,777,008	\$ (223,120)
State Funding	285,859	285,859	-
Federal Funding	11,015,349	10,776,174	(239,175)
Other Governmental Entities	-	-	-
Sale of Equipment	-	-	-
Total Revenue	\$ 13,301,336	\$ 12,839,041	\$ (462,295)
Indirect Charges	(822,704)	(778,343)	44,361
Local Support	-	-	-
Prior Year Carryover	-	-	-
<b>Total Resources</b>	\$ 12,478,632	\$ 12,060,698	\$ (417,934)
<b>Expenditures</b>			
Salaries	\$ 4,266,941	\$ 4,090,476	\$ 176,465
Benefits	2,274,951	1,874,643	400,308
Supplies	5,246,060	5,171,522	74,538
Contractual	729,743	1,168,094	(438,351)
Travel	11,000	8,615	2,385
Equipment	1,000	-	1,000
Internal Transfers (in)/out	(51,063)	(41,754)	(9,309)
<b>Total Expenditures</b>	\$ 12,478,632	\$ 12,271,595	\$ 207,037
Transfer Out	-	-	-
<b>Total Use of Resources</b>	\$ 12,478,632	\$ 12,271,595	\$ 207,037
<b>Ending Balance</b>	\$ -	\$ (210,897)	\$ (210,897)



## **Special Education**

Special Education services are funded by state apportionment, state special purpose revenue, Medicaid reimbursements, Federal Flow Through, local support and revenue from other districts. State apportionment is revenue received through a state funding formula as discussed earlier in this report. The state special purpose revenue consists of an allocation for special education students ages birth to 3 years old, 3 to 5 years old (and not yet enrolled in kindergarten) and an allocation for special education students enrolled in kindergarten through age 21. The state special purpose revenue for special education students enrolled in kindergarten through age 21 is capped at 12.7% of the annual average resident basic education enrollment FTE for kindergarten through grade 12. Special Education may be reimbursed for services (e.g., physical therapy, nursing services, etc.) for students that are eligible for Medicaid. These reimbursements are dependent on the availability of funding and not on service rendered. Revenue from other districts consists of reimbursements received for special education services rendered to students where facilities and/or staff are not available in their resident district to provide the required services. The district bills at the end of the first semester and the end of the school year for these services. Federal Flow Through funding is an entitlement with a base, relative population and poverty allocations. Safety Net funding is not an entitlement, but an annual grant and is available to districts with demonstrated need for Special Education funding in excess of state and federal funding otherwise provided, as long as the program meets the criteria. Local support is revenue from local maintenance and operation levies. For specific information on Safety Net and Federal Flow Through funding of this program see **Appendix D, Grant Activity**.

The state uses an average headcount from October to June to determine the state special revenue funding of resident population for Special Education. The current projected average is 3,529 students; an increase of 18 students from last year's average of 3,511. Based on the state formula, the district will be funded for up to an average of 3,572 students (12.7% of 28,125 Total BEA Resident FTE Enrollment).

Revenue is projected to be \$858,210 above budget. State funding is projected to be \$556,469 above budget due to higher enrollment than was anticipated; special education enrollment overall is currently projected to be 87 FTE above budget. Program expenditures are projected to be \$787,607 above budget due to increasing costs for specialized contractual instructional, therapy and nursing services for students. As a result, it is currently projected that the program will end the year with an operating surplus of \$38,597.

The financial summary for the program is shown in **Table 10**.



**Table 10**

Special Education Consolidated Program Summary (Programs 01210, 21XXX, 22XXX, 24XXX and 29000)			
	<u>Budget</u>	<u>Projected</u>	<u>Variance</u> Favorable/ (Unfavorable)
<b>Revenue</b>			
State Funding	\$ 26,993,521	\$ 27,549,990	\$ 556,469
Federal Funding	7,209,412	7,350,438	141,026
Other Districts	1,800,000	1,960,715	160,715
Other Agencies	-	-	-
Total Revenue	\$ 36,002,933	\$ 36,861,143	\$ 858,210
Indirect Charges	(1,831,916)	(1,863,922)	(32,006)
Local Support	11,349,913	11,349,913	-
Prior Year Carryover	-	-	-
<b>Total Resources</b>	<b>\$ 45,520,930</b>	<b>\$ 46,347,134</b>	<b>\$ 826,204</b>
<b>Expenditures</b>			
Certificated Salaries	\$ 22,557,451	\$ 21,898,277	\$ 659,174
Classified Salaries	8,005,768	7,789,262	216,506
Benefits	11,961,301	11,729,428	231,873
Supplies	161,688	347,004	(185,316)
Contractual	2,772,620	4,426,943	(1,654,323)
Travel	12,382	75,828	(63,446)
Equipment	24,000	2,050	21,950
Internal Transfers (in)/out	25,720	39,745	(14,025)
<b>Total Expenditures</b>	<b>\$ 45,520,930</b>	<b>\$ 46,308,537</b>	<b>\$ (787,607)</b>
Transfer Out	-	-	-
<b>Total Use of Resources</b>	<b>\$ 45,520,930</b>	<b>\$ 46,308,537</b>	<b>\$ (787,607)</b>
<b>Net Surplus/(Deficit)</b>	<b>\$ -</b>	<b>\$ 38,597</b>	<b>\$ 38,597</b>

## **Transportation**

The district provides their own buses and drivers for the transportation of special education students while contracting with Durham School Services for basic education students. The transportation department's expenditures include costs associated with transporting all district students. Therefore, in addition to rising employee and contract costs, the fluctuating price of fuel also has a significant impact on this program.

This is the first year of a five-year contract with Durham School Services. They are currently operating 99 home-to-school routes; the district is operating 51 Special Education routes. In addition, the department is transporting approximately 600 homeless students to their school of origin.

State funding is based on distance driven, hazardous areas and student count. In the past this funding was based on the radius miles from the school of attendance. The district now reports all the routes to the Office of the Superintendent of Public Instruction (OSPI) which includes both morning and afternoon student counts for each route. In addition, the student count is to be conducted three times a year, (i.e., fall, winter and spring). In the past, the student count was conducted once during the last week of September each year and only the data from the morning operations was submitted. This is the second year of reporting data for the new state funding formula for transportation.

It is currently projected that program will end the year with an operating shortfall of \$395,797. The program revenue shortfall is currently projected to be \$69,853 below budget. Program expenditures are projected to be \$325,944 over budget. Bus maintenance costs have increased dramatically over the last few years. This has resulted in supplies and contractual services projected to be \$202,012 and \$59,524 over budget, respectively. In addition, the amount of costs anticipated to be transferred to other programs for non-home-to-school transportation, (i.e., field trips, athletic trips, after school activities, etc.), is projected to be \$385,696 below budget. It is projected that these items will be partially offset by salary and benefits savings.

The financial summary for the program is shown in **Table 11**.

**Table 11**

Transportation Program Summary				
	Budget	Projected	Variance Favorable/ (Unfavorable)	
<b>Revenue</b>				
Local Support	\$ 3,157,020	\$ 3,057,020	\$	(100,000)
Local Non-Tax	100,000	97,159		(2,841)
State Special Purpose	7,864,635	7,899,055		34,420
Total Revenue	\$ 11,121,655	\$ 11,053,234	\$	(68,421)
Indirect Charges	(327,128)	(328,560)		(1,432)
Prior Year Carryover	-	-		-
<b>Total Resources</b>	\$ 10,794,527	\$ 10,724,674	\$	(69,853)
<b>Expenditures</b>				
Salaries	\$ 2,573,141	\$ 2,490,788	\$	82,353
Benefits	1,353,269	1,222,707		130,562
Supplies	593,500	795,512		(202,012)
Contractual	7,192,370	7,251,894		(59,524)
Travel	2,000	3,628		(1,628)
Equipment	110,000	-		110,000
Internal Transfers (in)/out	(1,029,753)	(644,057)		(385,696)
<b>Total Expenditures</b>	\$ 10,794,527	\$ 11,120,471	\$	(325,944)
Transfer Out	-	-		-
<b>Total Use of Resources</b>	\$ 10,794,527	\$ 11,120,471	\$	(325,944)
<b>Net Surplus/(Deficit)</b>	\$ -	\$ (395,797)	\$	(395,797)

## **Career-Technical Education**

Career and Technical Education (CTE) 2013-14 Guiding Principles:

“World Class CTE” means being the absolute best in the world at what we do as defined by ALL students leaving Tacoma Public Schools ready for college and career opportunities of the 21<sup>st</sup> Century. Our students will be supported in meeting this expectation when: engaged in rigorous and relevant instruction, prepared for year 9 and year 13 transitions, programs and facilities reflect community input from citizens’ advisory committees, and when each student understands and selects courses that support an individualized program of study.

CTE program highlights for 2013-14 include the following:

- Upgraded hardware and software in three (3) middle school computer labs and upgraded to 22 inch monitors in nine (9) high school computer labs. Added a new digital photography lab at Oakland High School.
- Created district-designed page in ESchoolPLUS data-base to track student attainment of Industry Recognized Certifications in alignment with the district’s academic excellence benchmarks.
- Upgraded robotics technology at middle schools with 30 laptop computers and new robotic processors. Added laser engravers to two high school pre-engineering programs.
- Coordinated CTE credit-bearing summer school in conjunction with the Pierce County Skills Center at three satellite campuses in Tacoma.
- Coordinated the Lincoln Tree Farm summer school program in support of transition between First Creek Middle School and Lincoln High School.
- Expanded *Teach 253* to Lincoln, Mt Tahoma, and Foss high schools for “*growing our own*” future Tacoma teachers in partnership with Pacific Lutheran University.
- Centrally deployed a Worksite Learning Coordinator for students to attain credit through job placement and standards-based portfolio assessments.
- Partnered with City of Tacoma, The REACH Center, and Workforce Central in coordinating the Summer Youth Employment project.
- Partnered with the Tacoma-Pierce County Chamber of Commerce in launching the Young Entrepreneurs Academy1 (YEA!)
- Career Counselors coordinated Tacoma student participation in Pierce County Career Day, Clover Park Technical College Math-To-Career Day, and Clover Park Technical College Career Conference.

- Increased CTE Advanced Placement classes to include Psychology and Computer Sciences.
- New Pre-Apprenticeship blocked-class program at Lincoln High School.
- New IB-Design class (Pre-engineering) at Foss High School.
- Prepared OSPI curriculum review and program re-approval for Business and Marketing Pathway.
- CTE Director and building administrators conducted learning walks in CTE programs to review implementation of the University of Washington Center of Educational Leadership 5-Dimensions of Teaching and Learning instructional model. (Provide 20% salary of one assistant principal per comprehensive high school to support instructional improvement in CTE programs)
- CTE and Curriculum & Instruction offices collaborated to facilitate professional development in 5D+ tailored to the needs of CTE instructional practice.
- CTE and Curriculum & Instruction offices collaborated in alignment of curriculum and instructional materials to increase student success on the Biology End Of Course Exam for students enrolled in Plant Biology classes.
- 600 Tacoma students earned college credits through dual-credit articulations for CTE classes with Tacoma Community College, Pierce College, Clover Park Technical College, and Bates Technical College during the 2012-13 school-year.
- Strengthened CTE citizen's advisory committees with Kick-off, Mid-year, and End of Year events that showcase student achievement and engage the public in projects that network students with business and post-secondary education opportunities.

Program revenues are projected to be \$1,359,049 above budget due to higher than anticipated enrollment. In addition, the program carried over \$251,004 in operating surplus from last year. The projected revenue surplus will be partially offset by additional expenditures associated with the increased enrollment. Expenditures are currently projected to be \$929,245 above budget. It is currently projected that the program will end the year with an operating surplus of \$541,077.

The financial summary for the program is shown in **Table 12**.

**Table 12**

Career-Technical Education Program Summary (Program 31.XXX, 34.XXX, 38.XXX & 45.XXX)			
	Budget	Projected	Variance
			Favorable/ (Unfavorable)
<b>Revenue</b>			
Sales	\$ 40,000	\$ 121,758	\$ 81,758
State - Apportionment	10,899,897	12,171,816	1,271,919
Federal Special Purpose	221,514	221,886	372
Revenue from Other Districts	-	5,000	5,000
Sale of Equipment	-	-	-
Total Revenue	\$ 11,161,411	\$ 12,520,460	\$ 1,359,049
Indirect Charges	(1,170,683)	(1,310,415)	(139,732)
Prior Year Carryover	-	251,004	251,004
<b>Total Resources</b>	\$ 9,990,728	\$ 11,461,049	\$ 1,470,321
<b>Expenditures</b>			
Certificated Salaries	\$ 6,217,930	\$ 6,385,084	\$ (167,154)
Classified Salaries	409,481	407,833	1,648
Benefits	2,314,296	2,326,285	(11,989)
Supplies	631,920	1,318,320	(686,400)
Contractual	312,478	312,950	(472)
Travel	71,623	41,193	30,430
Equipment	-	88,848	(88,848)
Internal Transfers (in)/out	33,000	39,458	(6,458)
<b>Total Use of Resources</b>	\$ 9,990,728	\$ 10,919,973	\$ (929,245)
<b>Net Surplus/(Deficit)</b>	\$ -	\$ 541,077	\$ 541,077

### **Categorical Programs**

To review specific activity on the grants and/or programs not contained in this section, see **Appendix D “Statement of Grant Activity”**.

Please note: All explanations on the operating results of the programs contained in the “Major Programs and Initiatives” section above were jointly prepared and reviewed by program and finance department staff.

## **GENERAL FUND CONCLUSION**

**Table 13** displays the budget and projections for fund balance, revenues, and expenditures. Currently the district is projected to end the year with a fund balance of approximately \$31,385,502.

METHOD 1 – Historical trends are used as the basis of the analysis and any known exceptions are factored into the equations. The revenue is estimated by reviewing every account, and the expenditures are estimated by reviewing detail payroll, accounts payable, and other financially related transactions.

METHOD 2 – Historical trends are utilized for certain revenue accounts, and identified budget adjustments or variances are used for the remainder of the projections. A review of the budget is performed, and the adjustments and variances are analyzed to determine their effect on the financial position of the general fund. Table 13 below displays the results of the Method 2 forecast.

The results of both methods are compared on Appendix B.

**Table 13**

General Fund	Budget	Projected	Variance Surplus/(Deficit)
<b>Beginning Fund Balance</b>	<b>\$ 34,213,885</b>	<b>\$ 33,608,934</b>	<b>\$ (604,951)</b>
<b>Revenue</b>	<b>331,263,739</b>	<b>334,356,208</b>	<b>3,092,469</b>
<b>Other Financing Sources</b>	<b>1,500,000</b>	<b>1,565,166</b>	<b>65,166</b>
<b>Total Resources Available</b>	<b>366,977,624</b>	<b>369,530,308</b>	<b>2,552,684</b>
<b>Expenditures</b>	<b>343,610,753</b>	<b>338,144,806</b>	<b>5,465,947</b>
<b>Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Use of Resources</b>	<b>343,610,753</b>	<b>338,144,806</b>	<b>5,465,947</b>
<b>Ending Fund Balance</b>	<b>\$ 23,366,871</b>	<b>\$ 31,385,502</b>	<b>\$ 8,018,631</b>

The district administration continually reviews operational requirements and revises operations for the benefit of the students in stewardship over district assets. Any material changes that affect the financial condition of the district are included in the financial reports. Enrollment counts and basic education financial operations are updated and reported monthly.

II. Enrollment &  
Staffing Information



**ENROLLMENT**

State funding for school districts is based on the number of full time equivalent (FTE) students enrolled in the district (see also **REVENUE in Section I** of this report). FTE is calculated based on the number of hours of classroom instruction received. **Table 14** displays the variances between actual annual average and projected average FTE by individual grade level for 2012-13 and 2013-14, and the variances between projected and budgeted average FTE for 2013-14.

**Table 14**

<b>K-12 Annual Average FTE Enrollment Two Year Comparison</b>					
	(A) 2012-13 Actual	(B) 2013-14 Budget	(C) 2013-14 Projected	(D) Variance (C)-(A)	(E) Variance (C)-(B)
Kindergarten *	1,310	1,305	1,282	(28)	(23)
Grade 1	2,496	2,527	2,588	92	61
Grade 2	2,284	2,414	2,432	148	18
Grade 3	2,295	2,190	2,250	(45)	60
Grade 4	2,121	2,184	2,262	141	78
Grade 5	2,188	2,053	2,083	(105)	30
<b>Elementary</b>	<b>12,694</b>	<b>12,674</b>	<b>12,897</b>	<b>203</b>	<b>223</b>
Grade 6	2,036	2,012	2,097	61	85
Grade 7	2,055	1,954	2,015	(40)	61
Grade 8	1,990	1,961	2,021	31	60
<b>Middle School</b>	<b>6,082</b>	<b>5,927</b>	<b>6,133</b>	<b>51</b>	<b>206</b>
Grade 9	2,428	2,507	2,239	(189)	(268)
Grade 10	2,026	2,116	2,009	(17)	(107)
Grade 11	1,648	1,594	1,617	(31)	23
Grade 12	1,468	1,263	1,605	137	342
<b>High School</b>	<b>7,571</b>	<b>7,480</b>	<b>7,470</b>	<b>(101)</b>	<b>(10)</b>
Running Start	183	181	206	23	26
TCC Fresh Start **	147	123	152	5	29
Reengagement Center **	0	0	161	161	161
Goodwill **	0	0	24	24	24
Alternative Learning Experience	85	90	49	(36)	(41)
<b>Grand Total *</b>	<b>26,761</b>	<b>26,475</b>	<b>27,092</b>	<b>331</b>	<b>618</b>
Actual data through June 2014					

\* This table does not include funded full day kindergarten FTE

\*\* Open Doors - 1418 Programs

In comparison with 2012-13 annual averages, projected enrollment, annual average increase of 331 student FTE (**Table 14 column (D)**):

Elementary schools (grades K-5) increased by 203 FTE;

Middle schools (grades 6-8) increased by 51 FTE;

High schools (grades 9-12) decreased by 101 FTE;

Running Start (college level courses) increased by 23 FTE;

Open Doors – 1418 Programs

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

TCC Fresh Start increased by 5 FTE;

Reengagement Center increased by 161 FTE;

Goodwill increased by 24 FTE;

ALE (Alternative Learning Experience) decreased by 36 FTE.

Every student enrolled is converted to a full time equivalent (FTE) based on the number of instructional hours established by the state. A full time equivalent for grades 4-12 is 900 hours (5 hours per day x 180 days), for grades 1-3 720 hours (4 hours per day x 180 days), for .5 FTE (half day) kindergarten 360 hours (2 hours per day x 180 days), and 1.0 FTE (full day) kindergarten 720 hours (4 hours per day x 180 days) for qualifying schools.

2013-14 is the seventh school year funding for full day kindergarten has been available. The program was phased-in beginning with 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 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. Table 14 does not include funded full-day kindergarten FTE. There were 775 funded FTE in 2012-13. The budget for 2013-14 included 894 funded full-day kindergarten FTE; this enrollment is currently projected to be funded FTE for the current year.

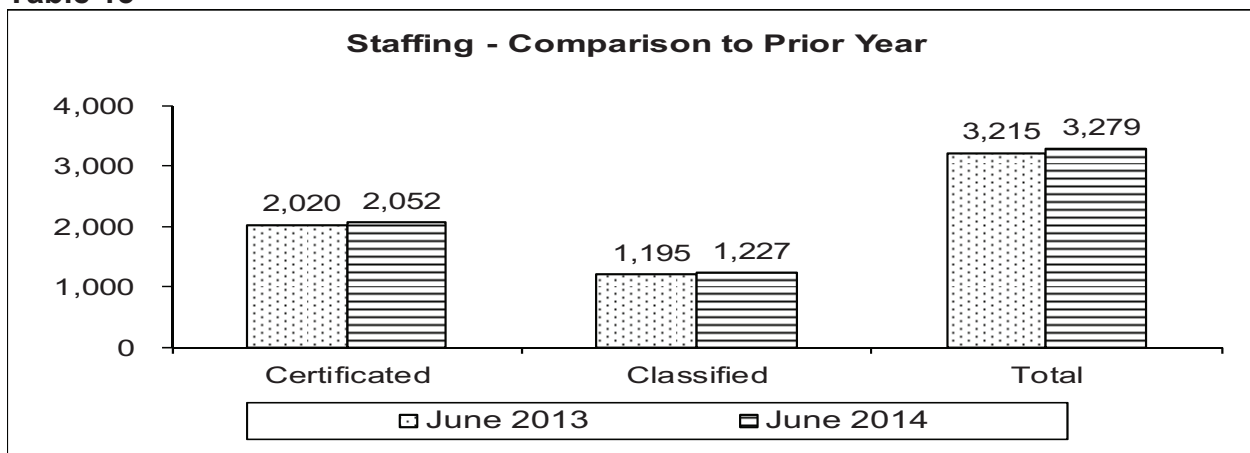
Kindergarten students and students who participate for only part of the year or part of each day are calculated as a portion of an FTE. Any district may choose to serve students more hours per day or per year than the state definition of full time equivalent. However, students who attend classes more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

Open Doors – 1418 Programs, named for the bill establishing a statutory framework for a statewide dropout reengagement system. This program provides education and services to older youth, ages 16-21, which have dropped out of school or are not expected to graduate from high school by the age of 21.

## **STAFFING**

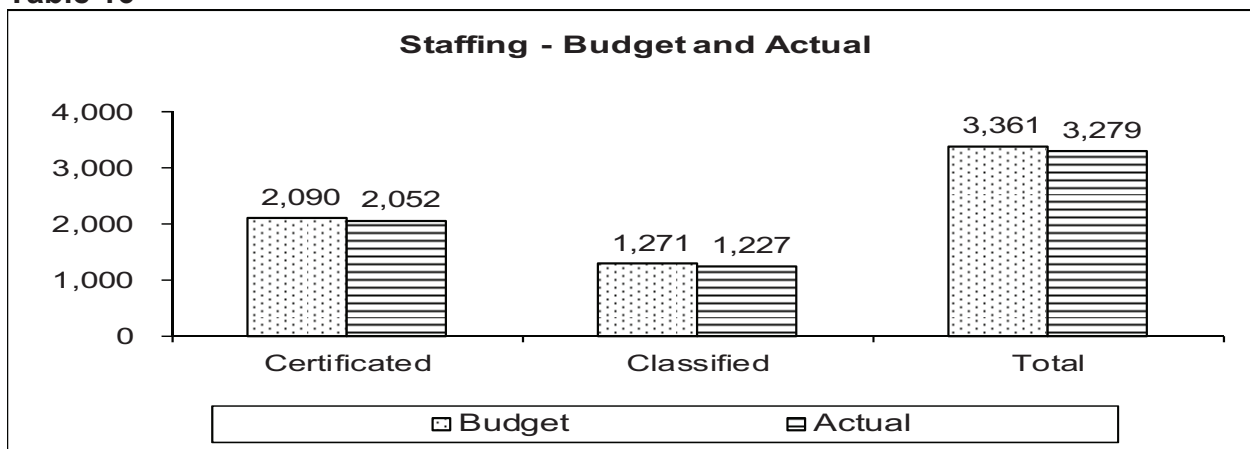
District staffing is divided into two categories: certificated staff – teachers, counselors, librarians, nurses, specialists and principals, and classified staff – classroom aids, secretaries, bus drivers, cooks, custodians, playground staff, maintenance crews, grounds crews, and business support staff. **Table 15** compares the number of filled positions in June 2013 to the number of filled positions in June 2014. The number of certificated and classified staff increased 32 and 32 FTE, respectively from this time last year.

**Table 15**



As shown in **Table 16**, the number of assigned certificated FTE is 2,052 and classified staff FTE is 1,227. The certificated and classified staffs are below budget by 38 and 44 FTE respectively. These are due to positions being vacant or unfilled for a portion of the year (i.e., late hires, resignations, departmental reorganizations, etc.) as well as a partial moratorium on filling vacant positions.

**Table 16**



**Table 17** compares the number of budgeted FTE to the number of actual FTE by program.

**Table 17**

<b>Budget vs. Actual Staffing In FTE (Full Time Equivalents)</b>			
<b>Program Description (Number)</b>	<b><u>Budget</u></b>	<b><u>Actual</u></b>	<b><u>Variance</u> Incr/(Decrease)</b>
<b><u>Certificated Staff</u></b>			
Basic Education (01-02)	1,481.10	1,460.72	20.38
Federal Stimulus (10)	-	-	-
Special Education (20)	312.50	306.47	6.03
Vocational Education (30-40)	94.50	94.36	0.14
Compensatory (50-60)	184.30	170.51	13.79
Other Instructional (70)	15.50	17.40	(1.90)
Support Services (80-90)	2.00	3.00	(1.00)
<b>Total Certificated</b>	<b>2,089.90</b>	<b>2,052.46</b>	<b>37.44</b>
<b><u>Classified Staff</u></b>			
Basic Education (01-02)	285.96	271.88	14.08
Federal Stimulus (10)	-	-	-
Special Education (20)	248.54	239.99	8.55
Vocational Education (30-40)	8.36	8.46	(0.10)
Compensatory (50-60)	114.40	119.65	(5.25)
Other Instructional (70)	17.17	19.73	(2.56)
Support Services (80-90)	596.88	567.30	29.58
<b>Total Classified</b>	<b>1,271.31</b>	<b>1,227.01</b>	<b>44.30</b>
<b><u>Total All Staff</u></b>	<b>3,361.21</b>	<b>3,279.47</b>	<b>81.74</b>
<b>* Actual data through June 2014</b>			

“Compensatory” programs are programs paid for from special funding or other agencies, such as Head Start and the Student Achievement Program. “Other instructional” includes several programs – ECEAP, ROTC, Extended Day Program, and several smaller grants. “Basic education” includes classroom instruction as well as instructional support – principals, librarians, and counselors. “Support Services” includes custodial, maintenance, business support, food services, transportation, and central administrative support.

Similar to enrollment, staffing is calculated in full time equivalents (FTE). Staff (FTE) is based upon full day schedules as stipulated in each bargaining agreement. Staff who work a portion of each day, or a portion of the year, are calculated to that portion of an FTE.

Certificated staffing levels vary with student population. The total change in staffing will reflect both the change in student population and any shifts between levels (elementary and secondary). Classified staffing will vary with major changes in student population, as well as with major projects or with changes in operations of the support functions.



**Run Date:** June 18, 2014  
**Run Time:** 12:31 pm  
**Report ID:** TS163.v5

**TACOMA SCHOOL DISTRICT NO. 10**  
**Combined Balance Sheet - All Funds**  
**As Of: May 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>
<b>Assets</b>							
200: Imprest Cash	190,000	10,000	0	0	10,610	0	210,610
236: Cash In Bank-Key Bank	1,006,583	58,173	0	0	1,466,932	72,468	2,604,155
237: Cash In Bank-Key Bank/Food Svc	28,060	0	0	0	0	0	28,060
240: Cash On Deposit With County	9,807,508	1,920,390	146,715	15,789,852	28,707	3,555	27,696,727
241: Warrants Outstanding	(537,448)	(112,487)	(145,031)	0	(25,414)	(614)	(820,993)
310: Taxes Receivable-Current Year	40,399,167	7,821,254	0	17,747,774	0	0	65,968,196
311: Taxes Receivable-Prior Year	1,210,068	300,716	0	448,898	0	0	1,959,681
312: Taxes Receivable-Delinquent	930,629	185,120	0	335,576	0	0	1,451,325
320: Due From Other Funds	198,500	295	0	0	858	0	199,653
330: AR Due From Other Gov't Units	230,385	11,806	0	0	400	0	242,590
331: AR Grant Claims Due From Other Gov'ts	1,412	0	0	0	0	0	1,412
335: AR Grants Due From Other Gov't Units	20,047	0	0	0	0	0	20,047
340: Accounts Receivable	90,237	0	0	0	2,375	0	92,612
341: AR Employee Receivable	10,473	0	0	0	1,799	0	12,272
346: AR Payroll System Receivable	(25)	0	0	0	0	0	(25)
410: Inventory-Supplies & Materials	443,966	0	0	0	0	0	443,966
413: Inventory-Printing & Graphics	58,810	0	0	0	0	0	58,810
415: Inventory-Maintenance	127,407	0	0	0	0	0	127,407
425: Inventory-Food Service	1,045,167	0	0	0	0	0	1,045,167
450: Investments	54,833,000	104,463,000	2,620,000	4,800,000	755,000	331,000	167,802,000
<b>Total Assets</b>	<b>110,093,944</b>	<b>114,658,266</b>	<b>2,621,685</b>	<b>39,122,101</b>	<b>2,241,267</b>	<b>406,409</b>	<b>269,143,672</b>
<b>Liabilities and Fund Balance</b>							
<b>Liabilities</b>							
601: Liabilities	1,394,175	755,583	0	0	149,113	9,242	2,308,112
605: Accrued Salaries & Benefits	8,973,554	0	0	0	0	0	8,973,554
606: Est. Property/Liability Ins Payable	2,711,475	0	0	0	0	0	2,711,475
607: Horace Mann Auto Ins Payable	692	0	0	0	0	0	692
608: Nutrition Svcs Prepaid	120,711	0	0	0	0	0	120,711
610: FICA/Medicare Payable	671,472	0	0	0	0	0	671,472
611: Industrial Insurance Payable	11,711	0	0	0	0	0	11,711
612: Retirement Payable	672,830	0	0	0	0	0	672,830
613: Withholding Tax Payable	(21,451)	0	0	0	0	0	(21,451)
614: Procurement Cards Payable	(3,518)	0	0	0	0	0	(3,518)

**Run Date:** June 18, 2014  
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**TACOMA SCHOOL DISTRICT NO. 10**  
**Combined Balance Sheet - All Funds**  
**As Of: May 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>
<b>Liabilities and Fund Balance</b>							
615: Involuntary/Court Ordered Payable	26,800	0	0	0	0	0	26,800
616: Sound Partnership Payable	1,845,278	0	0	0	0	0	1,845,278
617: Maintenance Deduct & Benefits Payable	(627,033)	0	0	0	0	0	(627,033)
618: UNUM Life Insurance Payable	90	0	0	0	0	0	90
619: Cancer Insurance Payable	9,047	0	0	0	0	0	9,047
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	(7,639)	0	0	0	0	0	(7,639)
627: United Way Payable	17,436	0	0	0	0	0	17,436
628: Health Insurance Pass Thru	35,178	0	0	0	0	0	35,178
629: Veba III/Sick Leave Payable	2,637	0	0	0	0	0	2,637
630: Salary Deferral	99,490	0	0	0	0	0	99,490
632: Benefits And Voluntary Deductions	261,548	0	0	0	0	0	261,548
636: APA Salary Insurance Payable	62,120	0	0	0	0	0	62,120
637: Est Unemployment Payable	784,063	0	0	0	0	0	784,063
638: Est Compensated Absence Payable	748,849	0	0	0	0	0	748,849
639: Est Industrial Ins Payable	3,952,038	0	0	0	0	0	3,952,038
640: Due To Other Funds	953	177,874	0	0	17,115	3,711	199,653
641: AD & D Insurance Payable	(8,542)	0	0	0	0	0	(8,542)
643: Sales Tax Payable	(40,740)	0	0	0	0	0	(40,740)
644: Sales & Leasehold Tax Payable	0	0	0	0	41	0	41
656: Garnishments Payable	28,752	0	0	0	0	0	28,752
657: State Retiree Subsidy Payable	224,914	0	0	0	0	0	224,914
750: Unavailable Revenue	20,632	0	0	0	0	0	20,632
752: Unavailable Revenue-Tuition	51,500	0	0	0	0	0	51,500
753: Unavailable Revenue-Grants	281,924	0	0	0	0	0	281,924
754: Unavailable Rev-Cash Register System	36,000	0	0	0	0	0	36,000
760: Unavailable Revenue -Taxes Receivable	42,539,864	8,307,089	0	18,532,249	0	0	69,379,202
<b>Total Liabilities</b>	<b>64,901,653</b>	<b>9,240,546</b>	<b>0</b>	<b>18,532,249</b>	<b>166,269</b>	<b>12,953</b>	<b>92,853,669</b>
<b>Fund Balance</b>							
840: Nonspendable - Inventory & Prepaid Items	2,453,324	0	0	0	82,037	0	2,535,361
819: Restricted to Fund Purposes	0	0	0	0	1,880,723	0	1,880,723
821: Restricted for Carryover	494,990	0	0	0	0	0	494,990



Run Date: June 18, 2014  
Run Time: 12:31 pm  
Report ID: TS163.v5

**TACOMA SCHOOL DISTRICT NO. 10**  
**Combined Balance Sheet - All Funds**  
**As Of: May 31, 2014**

Governmental Fund Types							Trust Fund	
	General	Capital Projects	Transportation Vehicle	Debt Service	ASB	Private Purpose	Fund Total	
<b>Liabilities and Fund Balance</b>								
830: Restricted for Debt Service	109,566	0	0	7,241,697	0	0		7,351,263
861: Restricted from Bond Proceeds	0	61,219,306	0	0	0	0		61,219,306
862: Restricted from Levy Proceeds	0	28,922,144	0	0	0	0		28,922,144
860: Committed to Debt & Fiscal Mgmt	11,058,267	0	0	0	0	0		11,058,267
870: Committed to Contingencies	1,000,000	0	0	0	0	336,213		1,336,213
820: Assigned to Encumbrances	395,277	21,752,702	0	0	50	0		22,148,029
866: Assigned to Carryover	1,674,635	0	0	0	0	0		1,674,635
868: Assigned to C&I	3,580,852	0	0	0	0	0		3,580,852
875: Assigned to Future Operations	12,842,022	0	0	0	0	0		12,842,022
889: Assigned to Fund Purposes	0	0	3,341,326	0	0	0		3,341,326
890: Unsigned Fund Balance	11,583,358	(6,476,432)	(719,642)	13,348,155	112,188	57,243		17,904,870
<b>Total Fund Balance</b>	<b>45,192,291</b>	<b>105,417,720</b>	<b>2,621,685</b>	<b>20,589,852</b>	<b>2,074,998</b>	<b>393,457</b>		<b>176,290,003</b>
<b>Total Liabilities and Fund Balance</b>	<b>110,093,944</b>	<b>114,658,266</b>	<b>2,621,685</b>	<b>39,122,101</b>	<b>2,241,267</b>	<b>406,409</b>		<b>269,143,672</b>

Run Date: June 18, 2014  
Run Time: 12:33 pm  
Report ID: TS164.v3

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Expenditures by State Object with % Spent**  
**General Fund As Of: May 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>
<b>0 - Debit Transfer</b>	2,716,218	1,440,198	1,276,020	53.0	2,676,203	1,520,308	1,155,895	56.8
<b>1 - Credit Transfer</b>	(2,716,218)	(1,440,198)	(1,276,020)	53.0	(2,676,203)	(1,520,308)	(1,155,895)	56.8
<b>2 - Salaries - Certificated</b>	153,280,439	111,719,313	41,561,126	72.9	158,419,023	114,128,589	44,290,434	72.0
<b>3 - Salaries - Classified</b>	53,957,149	39,510,208	14,446,941	73.2	56,060,783	41,480,586	14,580,197	74.0
<b>4 - Employees Benefits &amp; Payroll Taxes</b>	70,873,271	54,782,096	16,091,175	77.3	77,627,664	59,420,993	18,206,671	76.5
<b>5 - Supplies, Etc.</b>	21,012,561	14,724,118	6,288,443	70.1	17,709,479	12,601,566	5,107,913	71.2
<b>7 - Purchased Services</b>	31,780,776	21,991,468	9,789,308	69.2	32,403,666	23,960,831	8,442,835	73.9
<b>8 - Travel</b>	734,930	581,294	153,636	79.1	521,640	634,579	(112,939)	121.7
<b>9 - Capital Outlay</b>	1,116,116	564,975	551,141	50.6	868,498	375,331	493,167	43.2
<b>District Total</b>	<b>332,755,242</b>	<b>243,873,473</b>	<b>88,881,769</b>	<b>73.3</b>	<b>343,610,753</b>	<b>252,602,475</b>	<b>91,008,278</b>	<b>73.5</b>

**Run Date:** June 18, 2014  
**Run Time:** 12:35 pm  
**Report ID:** TS158.v4

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

**Resources Available**

**Debt and Fiscal Management**

840: Nonspendable - Inventory & Prepaid Items  
860: Committed to Debt & Fiscal Mgmt  
870: Committed to Contingencies  
820: Assigned to Encumbrances

**Total Debt and Fiscal Management**

**Restricted and Assigned FB**

821: Restricted for Carryover  
830: Restricted for Debt Service  
866: Assigned to Carryover  
868: Assigned to C&I  
875: Assigned to Future Operations

**Total Restricted and Assigned FB**

**Total Beginning Fund Balance**

**Revenue**

1 - Local Taxes  
2 - Local Non-Tax  
3 - State - General Purpose  
4 - State - Special Purpose  
5 - Federal - General Purpose  
6 - Federal - Special Purpose  
7 - Revenue from other Districts  
8 - Revenue from other Agencies  
9 - Other Financing Sources

**Total Revenue**

**Total Resources Available**

**Uses of Resources**

**Expenditures**

01: Basic Education  
02: Basic Education - ALE  
12: Fed Stimulus - School Imp  
21: Special Education, State

	Current Year Adopted Budget	Current Year Year to Date Actual	Under Budget (Over)	% Current Year Budget	% Prior Year Budget
	3,650,093	2,453,324	(1,196,769)	67.2	162.7
	10,059,688	11,058,267	998,579	109.9	108.4
	1,000,000	1,000,000	0	100.0	100.0
	197,087	395,277	198,190	200.6	25.0
	14,906,868	14,906,868	0	100.0	100.4
	250,000	494,990	244,990	198.0	1.0
	109,565	109,566	1	100.0	80.0
	1,790,788	1,674,635	(116,153)	93.5	267.0
	2,875,324	3,580,852	705,528	124.5	101.7
	14,281,340	12,842,022	(1,439,318)	89.9	148.2
	19,307,017	18,702,065	(604,952)	96.9	140.7
	34,213,885	33,608,934	(604,951)	98.2	122.7
	80,929,948	81,131,325	201,377	100.2	100.1
	6,350,829	5,066,185	(1,284,644)	79.8	77.9
	159,390,718	121,550,801	(37,839,917)	76.3	75.3
	46,167,577	30,065,096	(16,102,481)	65.1	59.9
	371,883	293,145	(78,738)	78.8	98.0
	35,483,334	23,904,370	(11,578,964)	67.4	64.1
	1,800,000	1,418,029	(381,971)	78.8	77.0
	769,450	691,989	(77,461)	89.9	324.1
	1,500,000	64,893	(1,435,107)	4.3	7.8
	332,763,739	264,185,833	(68,577,906)	79.4	78.1
	366,977,624	297,794,766	(69,182,858)	81.1	82.2
	181,603,324	132,092,770	49,510,554	72.7	74.0
	475,964	312,396	163,568	65.6	88.2
	0	41,829	(41,829)	100.0	72.2
	36,078,250	28,572,130	7,506,120	79.2	78.0

**Run Date:** June 18, 2014  
**Run Time:** 12:35 pm  
**Report ID:** TS158.v4

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

	Current Year Adopted Budget	Current Year Year to Date Actual	Under Budget (Over)	% Current Year Budget	% Prior Year Budget
<b>Uses of Resources</b>					
22: SPED Infants & Tod - State	1,049,086	600,017	449,069	57.2	100.0
24: Special Education, Federal	6,909,539	5,015,810	1,893,729	72.6	73.5
31: Career & Tech Ed, State	9,077,030	7,191,501	1,885,529	79.2	74.9
34: Middle School CTE	701,400	763,733	(62,333)	108.9	67.1
38: Career & Tech Ed, Federal	212,300	91,437	120,863	43.1	59.1
45: CTE Skills Cntr Trade Ind	0	1,031	(1,031)	100.0	100.0
51: Disadvantaged, Federal	9,340,916	6,104,360	3,236,556	65.4	58.3
52: School Improvement, Federal	1,766,909	1,313,923	452,986	74.4	77.7
55: Learning Assistance Prog,	7,453,990	4,287,971	3,166,019	57.5	65.7
56: State Institutions, Ctrs &	426,904	287,578	139,326	67.4	66.5
57: NegleCTEd & Delinquent	49,011	62,550	(13,539)	127.6	63.1
58: Special & Pilot Programs	1,258,660	1,062,577	196,083	84.4	15.3
59: Institutions - Adult Jails	89,369	54,337	35,032	60.8	62.8
61: Head Start, Federal	4,403,744	3,536,167	867,577	80.3	72.5
64: Limited English Proficienc	391,133	71,879	319,254	18.4	32.8
65: Transitional Bilingual, St	3,257,442	2,554,889	702,553	78.4	80.8
68: Indian Education, Federal	135,064	104,626	30,438	77.5	75.8
69: Other Compensatory Program	157,876	136,089	21,787	86.2	75.9
73: Summer School	189,100	226,483	(37,383)	119.8	19.2
74: Highly Capable, State	264,603	223,417	41,186	84.4	84.9
79: Other Instructional Pgms	8,392,623	2,550,937	5,841,686	30.4	24.3
89: Community Services	414,311	264,481	149,830	63.8	56.0
97: District-Wide Support	46,338,457	34,987,197	11,351,260	75.5	75.7
98: Nutrition Svcs	12,379,221	10,754,396	1,624,825	86.9	88.9
99: Pupil Transportation	10,794,527	9,335,965	1,458,562	86.5	85.6
<b>Total Expenditures</b>	<b>343,610,753</b>	<b>252,602,475</b>	<b>91,008,278</b>	<b>73.5</b>	<b>73.3</b>
<b>Total Uses of Resources</b>	<b>343,610,753</b>	<b>252,602,475</b>	<b>91,008,278</b>	<b>73.5</b>	<b>73.3</b>
<b>Ending Fund Balance</b>	<b>23,366,871</b>	<b>45,192,291</b>	<b>21,825,420</b>	<b>193.4</b>	<b>220.9</b>
840: Nonspendable - Inventory & Prepaid Items	3,650,093	2,453,324	(1,196,769)	67.2	162.7
860: Committed to Debt & Fiscal Mgmt	10,059,688	11,058,267	998,579	109.9	108.4
870: Committed to Contingencies	1,000,000	1,000,000	0	100.0	100.0
820: Assigned to Encumbrances	197,087	395,277	198,190	200.6	25.0
<b>Total Debt and Fiscal Management</b>	<b>14,906,868</b>	<b>14,906,868</b>	<b>0</b>	<b>100.0</b>	<b>100.4</b>
821: Restricted for Carryover	250,000	494,990	244,990	198.0	100.0

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**Report ID:** TS158.v4

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

**General Fund As Of: May 31, 2014**

	Current Year Adopted Budget	Current Year Year to Date Actual	Under Budget (Over)	% Current Year Budget	% Prior Year Budget
830: Restricted for Debt Service	73,043	109,566	36,523	150.0	80.0
866: Assigned to Carryover	150,000	1,674,635	1,524,635	1,116.4	2,006.9
868: Assigned to C&I	919,098	3,580,852	2,661,754	389.6	654.2
875: Assigned to Future Operations	7,067,862	12,842,022	5,774,160	181.7	297.9
<b>Total Restricted and Assigned FB</b>	<b>8,460,003</b>	<b>18,702,065</b>	<b>10,242,062</b>	<b>221.1</b>	<b>361.9</b>
890: Unassigned Fund Balance	0	11,583,358	11,583,358	100.0	100.0
<b>Total Fund Balance</b>	<b>23,366,871</b>	<b>45,192,291</b>	<b>21,825,420</b>	<b>193.4</b>	<b>220.9</b>

**Run Date:** June 18, 2014  
**Run Time:** 12:47 pm  
**Report ID:** TS166.v4

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Revenue by State and District Account w/% Received**  
**General Fund As Of: May 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>
<b>1 - Local Taxes</b>								
11000: Local Property Tax	81,554,758	81,626,245	71,487	100.1	80,770,000	81,131,325	361,325	100.4
13000: Sale Of Tax Title Property	1,941	0	(1,941)	0.0	1,941	0	(1,941)	0.0
19000: Other Local Taxes	0	0	0	100.0	158,007	0	(158,007)	0.0
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<b>1 - Local Taxes</b>	81,556,699	81,626,245	69,546	100.1	80,929,948	81,131,325	201,377	100.2
<b>2 - Local Non-Tax</b>								
21000: Tuition & Fees - Unassigned	470,000	606,195	136,195	129.0	397,475	980,877	583,402	246.8
21010: Regular Student Fees	100,000	66,086	(33,914)	66.1	100,000	39,895	(60,105)	39.9
21020: ALE Student Fees	0	1,049	1,049	100.0	0	674	674	100.0
21210: Special Ed Preschool Tuition	70,250	55,981	(14,269)	79.7	70,250	0	(70,250)	0.0
21730: Summer School - Tuition & Fees	85,000	0	(85,000)	0.0	70,000	3,460	(66,540)	4.9
21800: Convenience Fee	0	23,037	23,037	100.0	0	24,966	24,966	100.0
21860: Community School - Tuition & Fees	20,000	0	(20,000)	0.0	20,000	0	(20,000)	0.0
22000: Sales of Goods, Supplies, & Svcs	0	7,768	7,768	100.0	50,000	5,110	(44,890)	10.2
22010: Sale of Supplies & Svcs - FR 1	0	109,493	109,493	100.0	70,000	106,391	36,391	152.0
22020: Sale of Supplies & Svcs - FR 2	0	66,090	66,090	100.0	18,000	48,119	30,119	267.3
22030: Sale of Supplies & Svcs-Schools	1,500	2	(1,499)	0.1	0	238	238	100.0
22040: Sale of Recoverable Items	102,071	92,519	(9,552)	90.6	95,000	104,849	9,849	110.4
22050: Sale of Supplies & Svcs - Trip 1	0	46,724	46,724	100.0	100,000	190,087	90,087	190.1
22060: Sale of Supplies & Svcs - Trip 2	0	9,335	9,335	100.0	50,000	8,778	(41,222)	17.6
22100: Other Storeroom Sales	23,147	3,729	(19,418)	16.1	5,000	3,141	(1,859)	62.8
22200: Copy Center Reimbursements	50,000	24,431	(25,569)	48.9	50,000	40,710	(9,290)	81.4
22310: CTE Sales of Goods, Supplies & Svcs	60,000	36,753	(23,247)	61.3	40,000	31,674	(8,326)	79.2
22910: Nutrition Service Sales	1,585,846	1,573,255	(12,591)	99.2	1,836,774	1,551,011	(285,763)	84.4
22930: NS Refunds	0	0	0	100.0	0	0	0	100.0
22940: NS Sales - Special Events	15,000	10,245	(4,755)	68.3	15,000	8,061	(6,939)	53.7
22960: NS Sales - Breakfast	109,829	105,658	(4,171)	96.2	128,354	101,102	(27,252)	78.8
22990: School Bus Revenue	0	1,645	1,645	100.0	0	1,491	1,491	100.0
23000: Investment Earnings	100,000	54,841	(45,159)	54.8	75,000	30,410	(44,590)	40.5
25000: Gifts, Grants, & Donations (Local)	120,000	216,801	96,801	180.7	260,000	183,644	(76,356)	70.6
26000: Fines & Damages	65,000	25,351	(39,649)	39.0	45,000	24,082	(20,918)	53.5
27000: Rentals & Leases	356,100	238,155	(117,945)	66.9	300,000	247,012	(52,988)	82.3
27010: Facility Use - Computer Lab Fee	0	0	0	100.0	0	(136)	(136)	100.0
27020: Facility Use - Utility Surcharge	15,400	9,863	(5,537)	64.0	13,200	12,327	(874)	93.4
27030: Facility Use - Custodial Labor	271,500	178,009	(93,491)	65.6	227,900	199,998	(27,902)	87.8
27040: Facility Use - Field/Stadium Maint	12,000	8,003	(3,998)	66.7	9,000	14,136	5,136	157.1
27050: Facility Use - Security	0	1,118	1,118	100.0	0	216	216	100.0

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**Report ID:** TS166.v4

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

<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>		
<b>2 - Local Non-Tax</b>								
27060: Facility Use - Theater Tech	16,000	14,713	(1,288)	92.0	21,000	14,663	(6,338)	69.8
28000: Insurance Recoveries	0	5,594	5,594	100.0	60,000	5,964	(54,036)	9.9
29000: Local Support Non Tax-Unassigned	1,375,731	741,460	(634,271)	53.9	1,257,876	714,237	(543,639)	56.8
29001: Procurement Card Rebates	75,000	103,905	28,905	138.5	100,000	96,083	(3,917)	96.1
29010: Cash Over/Short	0	(883)	(883)	100.0	0	8	8	100.0
29060: Timber Sales	0	94,811	94,811	100.0	0	77,378	77,378	100.0
29070: CPF Indirect	700,000	0	(700,000)	0.0	700,000	0	(700,000)	0.0
29100: E-Rate Discount	0	6,457	6,457	100.0	0	135,248	135,248	100.0
29220: Advertising Commissions	52,000	15,000	(37,000)	28.8	52,000	1,000	(51,000)	1.9
29230: Photography Commissions	70,000	53,365	(16,636)	76.2	70,000	51,364	(18,636)	73.4
29240: Vending-Beverage Commissions	19,000	3,894	(15,106)	20.5	19,000	2,067	(16,933)	10.9
29250: Vending-Food Commissions	1,000	260	(740)	26.0	5,000	1,015	(3,985)	20.3
29260: Other Commissions/Rebates	10,000	22,910	12,910	229.1	20,000	4,839	(15,161)	24.2
	5,951,374	4,633,621	(1,317,753)	77.9	6,350,829	5,066,185	(1,284,644)	79.8
<b>2 - Local Non-Tax</b>								
<b>3 - State - General Purpose</b>								
31000: Apportionment	135,794,816	101,524,387	(34,270,429)	74.8	146,011,043	110,849,962	(35,161,081)	75.9
31210: Apportionment - Special Ed	5,466,952	4,156,990	(1,309,962)	76.0	5,810,947	4,441,999	(1,368,948)	76.4
33000: Local Effort Assistance	6,593,123	5,644,166	(948,957)	85.6	7,568,728	6,258,839	(1,309,889)	82.7
	147,854,891	111,325,543	(36,529,348)	75.3	159,390,718	121,550,801	(37,839,917)	76.3
<b>3 - State - General Purpose</b>								
<b>4 - State - Special Purpose</b>								
41000: Special Purpose - Unassigned	6,769,450	6,725	(6,762,725)	0.1	5,000,000	4,154	(4,995,846)	0.1
41210: Special Education	19,237,317	14,354,633	(4,882,684)	74.6	19,849,561	14,768,166	(5,081,395)	74.4
41220: SPED Infants & Toddlers - State	0	0	0	100.0	1,133,013	733,124	(399,889)	64.7
41550: Learning Assistance	4,885,008	3,625,361	(1,259,647)	74.2	7,777,493	5,877,092	(1,900,401)	75.6
41560: State Institutions, Centers, and Homes - Delinquent	442,244	272,369	(169,875)	61.6	446,968	317,092	(129,876)	70.9
41580: Special & Pilot Programs	1,297,478	133,198	(1,164,280)	10.3	1,258,660	184,899	(1,073,761)	14.7
41590: Institutions - Juveniles in Adult Jail	86,747	55,010	(31,737)	63.4	93,569	56,323	(37,246)	60.2
41650: Transitional Bilingual	1,932,855	1,544,592	(388,263)	79.9	2,193,216	1,840,064	(353,152)	83.9
41740: Highly Capable	249,312	190,986	(58,326)	76.6	264,603	199,770	(64,833)	75.5
41980: School Nutrition Services	299,246	257,142	(42,104)	85.9	285,859	239,111	(46,748)	83.6
41990: Transportation - Operations	6,197,622	4,346,010	(1,851,612)	70.1	7,864,635	5,845,301	(2,019,334)	74.3
	41,397,279	24,786,025	(16,611,254)	59.9	46,167,577	30,065,096	(16,102,481)	65.1
<b>4 - State - Special Purpose</b>								
<b>5 - Federal - General Purpose</b>								

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**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Revenue by State and District Account w/% Received**  
**General Fund As Of: May 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>
<b>5 - Federal - General Purpose</b>								
52000: Direct Federal Revenue - Unassigned	294,080	245,166	(48,914)	83.4	291,883	235,121	(56,762)	80.6
53000: Impact Aid - Maintenance & Operations	0	14,068	14,068	100.0	0	10,109	10,109	100.0
53290: Impact Aid - Special Ed Funding	0	26,399	26,399	100.0	0	24,255	24,255	100.0
54000: Federal in Lieu of Taxes	0	55,637	55,637	100.0	0	0	0	100.0
55000: Federal Forests	80,000	25,158	(54,842)	31.4	80,000	23,659	(56,341)	29.6
<b>5 - Federal - General Purpose</b>	<b>374,080</b>	<b>366,428</b>	<b>(7,652)</b>	<b>98.0</b>	<b>371,883</b>	<b>293,145</b>	<b>(78,738)</b>	<b>78.8</b>
<b>6 - Federal - Special Purpose</b>								
61000: Special Purpose - OSPI Unassigned	0	10,000	10,000	100.0	0	17,650	17,650	100.0
61120: Federal Stimulus - School Improvement	2,811,500	1,749,433	(1,062,067)	62.2	0	28,414	28,414	100.0
61240: Special Ed - Supplemental	7,600,894	4,459,771	(3,141,123)	58.7	7,209,412	4,145,152	(3,064,260)	57.5
61380: CTE - Carl Perkins Grant	334,336	171,031	(163,305)	51.2	221,514	82,613	(138,901)	37.3
61510: Disadvantaged - Title IA	11,657,649	5,979,489	(5,678,160)	51.3	9,746,312	5,589,577	(4,156,735)	57.4
61520: School Improvement - TII, IV, V & VI	1,971,283	1,364,760	(606,523)	69.2	1,843,593	1,207,833	(635,760)	65.5
61570: Institutions - Neglected & Delinquent	54,490	29,403	(25,087)	54.0	51,138	57,467	6,329	112.4
61640: Limited English Proficiency	402,980	105,214	(297,766)	26.1	398,956	62,199	(336,757)	15.6
61890: Other Community Services	99,411	0	(99,411)	0.0	99,411	0	(99,411)	0.0
61910: Regular Lunch Reimbursement	203,167	128,859	(74,308)	63.4	161,326	121,164	(40,162)	75.1
61920: Reduced Price Lunch Reimbursement	623,444	529,852	(93,592)	85.0	662,340	554,064	(108,276)	83.7
61930: Free Lunch Reimbursement	6,875,357	5,467,444	(1,407,913)	79.5	6,771,238	5,476,687	(1,294,551)	80.9
61940: Certified Lunch Reimbursement	0	134,892	134,892	100.0	186,275	148,660	(37,615)	79.8
61950: Regular Breakfast Reimbursement	20,461	15,356	(5,105)	75.0	20,080	14,291	(5,789)	71.2
61960: Reduced Price Breakfast Reimbursement	161,907	134,346	(27,561)	83.0	167,878	136,805	(31,073)	81.5
61970: Free Breakfast Reimbursement	2,245,079	1,798,380	(446,699)	80.1	2,226,241	1,725,566	(500,675)	77.5
61980: Free Snack Reimbursement	89,127	76,530	(12,597)	85.9	94,245	66,347	(27,898)	70.4
61990: Fresh Fruit & Vegetable Reimbursement	0	0	0	100.0	0	72,597	72,597	100.0
62000: Direct Special Purpose Grants	366,000	102,001	(263,999)	27.9	0	10,305	10,305	100.0
62610: Head Start	5,078,049	3,272,394	(1,805,655)	64.4	4,843,167	3,481,538	(1,361,629)	71.9
62680: Indian Education - ED	159,186	108,249	(50,937)	68.0	140,926	91,514	(49,412)	64.9
63000: Federal Grants Through Other Entities - Unassigned	12,967	18,455	5,488	142.3	12,967	40,000	27,033	308.5
63210: SPED Medicaid Match	0	166,855	166,855	100.0	0	(23,762)	(23,762)	100.0
69980: USDA Commodities	550,000	652,060	102,060	118.6	626,315	797,688	171,373	127.4
<b>6 - Federal - Special Purpose</b>	<b>41,317,287</b>	<b>26,474,774</b>	<b>(14,842,513)</b>	<b>64.1</b>	<b>35,483,334</b>	<b>23,904,370</b>	<b>(11,578,964)</b>	<b>67.4</b>
<b>7 - Revenue from other Districts</b>								
71210: Special Education	1,800,000	1,381,439	(418,561)	76.7	1,800,000	1,413,029	(386,971)	78.5
71450: CTE Skills Center RV	0	5,095	5,095	100.0	0	5,000	5,000	100.0



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

<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>		
<b>7 - Revenue from other Districts</b>	1,800,000	1,386,534	(413,466)	77.0	1,800,000	1,418,029	(381,971)	78.8
<b>8 - Revenue from other Agencies</b>	245,000	337,484	92,484	137.7	0	152,533	152,533	100.0
81000: Governmental Entities	0	2,126	2,126	100.0	0	12,719	12,719	100.0
82000: Private Foundations Revenue	0	454,405	454,405	100.0	769,450	526,736	(242,714)	68.5
85000: Educational Service Districts	245,000	794,015	549,015	324.1	769,450	691,989	(77,461)	89.9
<b>9 - Other Financing Sources</b>	0	108,938	108,938	100.0	0	64,893	64,893	100.0
93000: Sale of Equipment	1,400,000	0	(1,400,000)	0.0	1,500,000	0	(1,500,000)	0.0
99000: Operating Transfers	1,400,000	108,938	(1,291,062)	7.8	1,500,000	64,893	(1,435,107)	4.3
<b>District Total</b>	<b>321,896,610</b>	<b>251,502,123</b>	<b>(70,394,487)</b>	<b>78.1</b>	<b>332,763,739</b>	<b>264,185,833</b>	<b>(68,577,906)</b>	<b>79.4</b>

**Run Date:** June 18, 2014  
**Run Time:** 12:48 pm  
**Report ID:** TS152.v3

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Expenditures by Program w/Encumbrances**  
**General Fund As Of: May 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>
<b>01: Basic Education</b>							
01000: Basic Education	151,497,343	150,215,016	12,906,436	112,741,770	34,135,664	3,337,583	97.8
01030: BE BECCA Program	0	109,577	3,357	11,951	1,188	96,438	12.0
01040: BE Building Contributions	0	355,575	20,779	90,271	5,517	259,787	26.9
01050: BE Kindergarten Contributions	0	30,664	3,895	29,919	1,689	(944)	103.1
01079: BE Categorical Carryover	940,788	(41,187)	0	0	0	(41,187)	0.0
01110: BE FD Kindergarten - State	5,032,427	5,032,427	397,872	3,554,623	1,063,707	414,097	91.8
01210: BE Fund Balance Special Ed	1,291,000	1,291,000	85,608	726,053	238,327	326,620	74.7
01240: BE SPED Peer Review Pool	75,000	75,000	314	2,875	535	71,589	4.5
01250: BE Campus Security	1,337,751	1,337,751	113,397	1,035,884	298,840	3,026	99.8
01270: BE Secondary Advisory Stipends	50,000	50,000	3,207	15,470	1,425	33,105	33.8
01310: BE Para Coverage	25,000	25,000	0	72	0	24,928	0.3
01320: BE Peer Review Pool	85,000	85,000	0	0	0	85,000	0.0
01430: BE FB Class Size Reduction	3,581,698	3,184,324	484,947	4,150,660	1,296,327	(2,262,663)	171.1
01440: BE FB Non-Instructional	869,461	869,461	58,925	547,462	161,636	160,363	81.6
01450: BE Fund Balance T2 Support	0	0	377	377	0	(377)	100.0
01460: BE FB Instructional	3,288,339	3,336,050	269,379	2,022,087	593,237	720,726	78.4
01470: BE Full Day Kindergarten Supt	578,707	578,707	46,750	395,313	124,292	59,102	89.8
01480: BE Innovative Programs	180,752	191,994	12,898	104,297	6,515	81,182	57.7
01650: BE Special Programs	1,551,030	1,651,030	125,346	1,119,754	217,860	313,415	81.0
01701: BE OP OT Relief	95,000	98,195	4,077	99,702	0	(1,507)	101.5
01850: Student Achievement	282,000	282,000	0	0	0	282,000	0.0
01901: BE Running Start	864,003	1,040,119	0	555,683	394,772	89,664	91.4
01902: BE Fresh Start	521,304	0	0	0	0	0	100.0
01905: BE Int'l Baccalaureate	200,000	280,766	20,995	212,911	45,716	22,139	92.1
01915: BE Bargained Enhancement 5-10	1,110,000	1,110,000	11,690	94,899	9,955	1,005,146	9.4
01940: BE MS Athletic Reserve	0	134,539	0	1,043	0	133,496	0.8
01990: BE Curriculum & Instruction	1,966,097	2,034,326	75,962	1,392,597	153,517	488,212	76.0
01991: BE Curriculum & Instruction 1x	2,956,226	3,527,545	139,388	1,820,274	171,891	1,535,380	56.5
01992: BE C&I Optional Days	3,224,398	3,192,862	233,028	1,366,824	184,047	1,641,992	48.6
<b>Total 01: Basic Education</b>	<b>181,603,324</b>	<b>180,077,741</b>	<b>15,018,626</b>	<b>132,092,770</b>	<b>39,106,658</b>	<b>8,878,314</b>	<b>95.1</b>
<b>02: Basic Education - ALE</b>							
02000: BE Alternative Learning Exp	475,964	284,522	66,423	312,396	120,280	(148,154)	152.1
<b>Total 02: Basic Education - ALE</b>	<b>475,964</b>	<b>284,522</b>	<b>66,423</b>	<b>312,396</b>	<b>120,280</b>	<b>(148,154)</b>	<b>152.1</b>
<b>12: Fed Stimulus - School Imp</b>							

Run Date: June 18, 2014  
Run Time: 12:48 pm  
Report ID: TS152.v3

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Expenditures by Program w/Encumbrances**  
**General Fund As Of: May 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>
<b>12: Fed Stimulus - School Imp</b>							
12503: School Improvement 12-13	0	140,877	0	41,829	0	99,048	29.7
12504: School Improvement 13-14	0	0	0	0	762	(762)	100.0
<b>Total 12: Fed Stimulus - School Imp</b>	<b>0</b>	<b>140,877</b>	<b>0</b>	<b>41,829</b>	<b>762</b>	<b>98,287</b>	<b>30.2</b>
<b>21: Special Education, State</b>							
21000: Special Education - State	35,527,336	36,387,988	3,169,176	28,229,761	9,060,380	(902,153)	102.5
21560: SPED - State Safety Net	500,000	500,000	32,434	341,276	91,177	67,547	86.5
21720: SPED - District Settlement	50,914	50,914	0	0	0	50,914	0.0
21900: SPED Work Training	0	4,726	253	1,094	0	3,632	23.1
<b>Total 21: Special Education, State</b>	<b>36,078,250</b>	<b>36,943,628</b>	<b>3,201,863</b>	<b>28,572,130</b>	<b>9,151,557</b>	<b>(780,060)</b>	<b>102.1</b>
<b>22: SPED Infants &amp; Tod - State</b>							
22000: SPED Infants & Toddlers-State	1,049,086	1,005,279	78,384	600,017	132,561	272,700	72.9
<b>Total 22: SPED Infants &amp; Tod - State</b>	<b>1,049,086</b>	<b>1,005,279</b>	<b>78,384</b>	<b>600,017</b>	<b>132,561</b>	<b>272,700</b>	<b>72.9</b>
<b>24: Special Education, Federal</b>							
24503: SPED IDEAB Flow Thru 12-13	0	0	0	72,878	502	(73,380)	100.0
24504: SPED IDEAB Flow Thru 13-14	5,827,892	5,906,444	481,694	4,226,838	1,320,040	359,566	93.9
24513: SPED IDEA Preschool 12-13	0	0	0	2,249	0	(2,249)	100.0
24514: SPED IDEA Preschool 13-14	209,824	239,773	16,870	155,168	47,656	36,949	84.6
24563: SPED Safety Net 12-13	0	0	0	15,240	0	(15,240)	100.0
24564: SPED Safety Net 13-14	871,823	871,823	59,668	543,438	158,859	169,526	80.6
24615: SPED IDEAB Transition 04-05	0	586	0	0	0	586	0.0
<b>Total 24: Special Education, Federal</b>	<b>6,909,539</b>	<b>7,018,626</b>	<b>558,232</b>	<b>5,015,810</b>	<b>1,527,057</b>	<b>475,759</b>	<b>93.2</b>
<b>31: Career &amp; Tech Ed, State</b>							
31000: CTE Technical Support	147,181	147,181	9,312	113,993	27,096	6,092	95.9
31510: CTE Administration	847,353	1,649,348	73,134	625,323	202,941	821,084	50.2
31600: CTE Agriculture & Science	522,471	522,471	48,842	450,577	137,435	(65,541)	112.5
31605: CTE Lincoln Tree Farm Harvest	0	0	1,085	28,791	642	(29,434)	100.0
31610: CTE Business Education	1,586,065	1,586,065	148,301	1,346,907	589,383	(350,225)	122.1
31620: CTE Marketing Education	310,749	310,749	28,681	248,864	70,521	(8,637)	102.8
31630: CTE Diversified Occupations	494,839	494,839	41,094	399,123	112,733	(17,017)	103.4
31640: CTE Trade & Industry	1,867,084	1,867,084	160,968	1,487,722	392,111	(12,749)	100.7
31650: CTE Family & Consumer Science	1,281,078	1,281,078	94,307	929,091	258,103	93,884	92.7
31670: CTE Technology	779,459	779,459	80,855	664,894	165,566	(51,001)	106.5
31680: CTE Health Occupations	407,558	407,558	33,634	304,779	88,863	13,916	96.6
31710: CTE Career Guidance	594,290	594,290	49,743	461,784	141,617	(9,111)	101.5

Run Date: June 18, 2014  
Run Time: 12:48 pm  
Report ID: TS152.v3

**TACOMA SCHOOL DISTRICT NO. 10**  
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**General Fund As Of: May 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>
<b>31: Career &amp; Tech Ed, State</b>							
31901: CTE Running Start	99,910	70,598	0	39,940	24,060	6,598	90.7
31902: CTE Open Doors	138,993	112,165	0	89,711	12,480	9,974	91.1
<b>Total 31: Career &amp; Tech Ed, State</b>	<b>9,077,030</b>	<b>9,822,885</b>	<b>769,956</b>	<b>7,191,501</b>	<b>2,223,551</b>	<b>407,833</b>	<b>95.8</b>
<b>34: Middle School CTE</b>							
34500: CTE Middle School	701,400	1,348,256	129,575	763,733	226,093	358,430	73.4
<b>Total 34: Middle School CTE</b>	<b>701,400</b>	<b>1,348,256</b>	<b>129,575</b>	<b>763,733</b>	<b>226,093</b>	<b>358,430</b>	<b>73.4</b>
<b>38: Career &amp; Tech Ed, Federal</b>							
38504: CTE Perkins Grant 13-14	212,300	239,358	9,119	91,078	70,825	77,455	67.6
38523: CTE GRADS Start Up - Oakland	0	0	0	209	0	(209)	100.0
38533: Non-Traditional Fields - CTE	0	0	0	150	0	(150)	100.0
38534: Non-Traditional Fields - CTE	0	9,105	0	0	0	9,105	0.0
<b>Total 38: Career &amp; Tech Ed, Federal</b>	<b>212,300</b>	<b>248,463</b>	<b>9,119</b>	<b>91,437</b>	<b>70,825</b>	<b>86,201</b>	<b>65.3</b>
<b>45: CTE Skills Cntr Trade Ind</b>							
45640: CTE Skills Center	0	5,000	0	1,031	0	3,969	20.6
<b>Total 45: CTE Skills Cntr Trade Ind</b>	<b>0</b>	<b>5,000</b>	<b>0</b>	<b>1,031</b>	<b>0</b>	<b>3,969</b>	<b>20.6</b>
<b>51: Disadvantaged, Federal</b>							
51154: T1-A AP Test Fees 13-14	0	5,264	0	5,264	0	0	100.0
51404: T1 SIG Cohort III 13-14	0	0	0	0	12,152	(12,152)	100.0
51503: T1-A Disadvantaged 12-13	0	0	0	0	430	(430)	100.0
51504: T1-A Disadvantaged 13-14	9,252,151	9,277,053	673,787	5,909,762	1,734,753	1,632,538	82.4
51505: T1-A Disadvantaged 14-15	0	0	0	0	12,761	(12,761)	100.0
51534: T10-C Homeless Education	0	36,875	3,486	15,740	5,287	15,848	57.0
51544: Title I, Part A Reallocation	0	146,291	0	0	0	146,291	0.0
51603: T1-D Neglect & Delinqnt 12-13	0	0	0	869	0	(869)	100.0
51604: T1-D Neglect & Delinqnt 13-14	88,765	129,297	12,465	69,963	17,450	41,884	67.6
51634: T1 Priority/Focus Schools 14	0	186,897	7,548	102,762	12,490	71,645	61.7
<b>Total 51: Disadvantaged, Federal</b>	<b>9,340,916</b>	<b>9,781,677</b>	<b>697,286</b>	<b>6,104,360</b>	<b>1,795,323</b>	<b>1,881,994</b>	<b>80.8</b>
<b>52: School Improvement, Federa</b>							
52473: T2-A Teacher Quality 12-13	0	0	(1,799)	22,558	489	(23,047)	100.0
52474: T2-A Teacher Quality 13-14	1,766,909	1,766,909	156,198	1,291,365	418,474	57,070	96.8
<b>Total 52: School Improvement, Federa</b>	<b>1,766,909</b>	<b>1,766,909</b>	<b>154,398</b>	<b>1,313,923</b>	<b>418,963</b>	<b>34,023</b>	<b>98.1</b>
<b>55: Learning Assistance Prog,</b>							
55500: Learning Assistance Program	7,453,990	8,060,428	562,468	4,287,971	2,095,628	1,676,830	79.2

Run Date: June 18, 2014  
Run Time: 12:48 pm  
Report ID: TS152.v3

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<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>
<b>Total 55: Learning Assistance Prog,</b>	<b>7,453,990</b>	<b>8,060,428</b>	<b>562,468</b>	<b>4,287,971</b>	<b>2,095,628</b>	<b>1,676,830</b>	<b>79.2</b>
<b>56: State Institutions, Ctrs &amp;</b>							
56510: Remann Hall	426,904	473,877	31,217	287,578	96,327	89,972	81.0
<b>Total 56: State Institutions, Ctrs &amp;</b>	<b>426,904</b>	<b>473,877</b>	<b>31,217</b>	<b>287,578</b>	<b>96,327</b>	<b>89,972</b>	<b>81.0</b>
<b>57: NegleCTED &amp; Delinquent</b>							
57513: T1-D Neglect/Delinquent 12-13	0	0	0	417	0	(417)	100.0
57514: T1-D Neglect/Delinquent 13-14	49,011	114,797	7,370	62,133	19,088	33,576	70.8
<b>Total 57: NegleCTED &amp; Delinquent</b>	<b>49,011</b>	<b>114,797</b>	<b>7,370</b>	<b>62,550</b>	<b>19,088</b>	<b>33,159</b>	<b>71.1</b>
<b>58: Special &amp; Pilot Programs</b>							
58010: WASL Retake	0	345	0	0	0	345	0.0
58020: Collection of Evidence	0	41,469	4,026	36,131	1,487	3,851	90.7
58040: WA Alt Assessment Systems	0	922	0	0	0	922	0.0
58060: HSPE Testing	0	38,564	0	0	0	38,564	0.0
58079: Certification Bonus	1,242,182	1,242,182	0	1,183	0	1,240,999	0.1
58214: Jobs for Washington's Graduate	0	14,954	1,143	10,547	1,130	3,277	78.1
58224: IB Registration Fee Reimb-Foss	0	5,793	0	0	0	5,793	0.0
58234: CenturyLink Teachers & Tech.	0	4,793	0	3,179	0	1,614	66.3
58244: Dual Credit Capacity Expansion	0	59,772	14,905	28,144	0	31,628	47.1
58563: College Readiness Init. 13-14	0	86,757	963	23,289	0	63,468	26.8
58564: College Readiness Init. 14-15	0	61,950	0	0	0	61,950	0.0
58624: Nav 101 College Ready 13-14	0	124,260	10,081	86,493	3,305	34,462	72.3
58654: Admin Intern Program 13-14	16,478	6,420	1,510	5,469	756	195	97.0
58664: Recruiting Washington Teachers	0	19,860	1,374	8,753	1,930	9,176	53.8
58674: WA 1st Robotics Competition	0	8,483	0	8,397	0	86	99.0
58684: WA FIRST - FIRST Lego League	0	2,244	0	1,706	0	538	76.0
58694: WA FIRST- FIRST Tech Challenge	0	10,472	0	9,950	0	522	95.0
58902: State Open Doors Program	0	1,849,052	129,237	839,335	188,896	820,821	55.6
<b>Total 58: Special &amp; Pilot Programs</b>	<b>1,258,660</b>	<b>3,578,292</b>	<b>163,239</b>	<b>1,062,577</b>	<b>197,504</b>	<b>2,318,211</b>	<b>35.2</b>
<b>59: Institutions - Adult Jails</b>							
59100: Inst - Juveniles in Adult Jail	89,369	96,611	5,931	54,337	16,709	25,565	73.5
<b>Total 59: Institutions - Adult Jails</b>	<b>89,369</b>	<b>96,611</b>	<b>5,931</b>	<b>54,337</b>	<b>16,709</b>	<b>25,565</b>	<b>73.5</b>
<b>61: Head Start, Federal</b>							
61513: Head Start Regular 12-13	0	1,175,887	0	1,175,005	0	882	99.9
61514: Head Start Regular 13-14	4,356,192	4,357,572	365,009	2,315,278	896,796	1,145,498	73.7
61523: Head Start Training 12-13	0	20,606	0	20,604	0	2	100.0

Run Date: June 18, 2014  
Run Time: 12:48 pm  
Report ID: TS152.v3

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**General Fund As Of: May 31, 2014**

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<b>61: Head Start, Federal</b>							
61524: Head Start Training 13-14	47,552	50,213	5,245	25,281	4,742	20,190	59.8
<b>Total 61: Head Start, Federal</b>	<b>4,403,744</b>	<b>5,604,278</b>	<b>370,254</b>	<b>3,536,167</b>	<b>901,538</b>	<b>1,166,573</b>	<b>79.2</b>
<b>64: Limited English Proficiency</b>							
64504: Limited English 13-14	391,133	391,133	10,778	71,879	6,670	312,584	20.1
<b>Total 64: Limited English Proficiency</b>	<b>391,133</b>	<b>391,133</b>	<b>10,778</b>	<b>71,879</b>	<b>6,670</b>	<b>312,584</b>	<b>20.1</b>
<b>65: Transitional Bilingual, St</b>							
65000: Transitional Bilingual	3,257,442	3,554,988	266,695	2,554,889	754,245	245,854	93.1
<b>Total 65: Transitional Bilingual, St</b>	<b>3,257,442</b>	<b>3,554,988</b>	<b>266,695</b>	<b>2,554,889</b>	<b>754,245</b>	<b>245,854</b>	<b>93.1</b>
<b>68: Indian Education, Federal</b>							
68504: Indian Education 13-14	135,064	112,642	11,350	104,626	32,092	(24,076)	121.4
<b>Total 68: Indian Education, Federal</b>	<b>135,064</b>	<b>112,642</b>	<b>11,350</b>	<b>104,626</b>	<b>32,092</b>	<b>(24,076)</b>	<b>121.4</b>
<b>69: Other Compensatory Program</b>							
69100: SPED Reimbursable	157,876	157,876	15,911	131,247	43,240	(16,610)	110.5
69200: District Conferences	0	11,341	0	4,843	496	6,002	47.1
<b>Total 69: Other Compensatory Program</b>	<b>157,876</b>	<b>169,217</b>	<b>15,911</b>	<b>136,089</b>	<b>43,736</b>	<b>(10,608)</b>	<b>106.3</b>
<b>73: Summer School</b>							
73000: Summer School - District	189,100	500,000	0	639	0	499,361	0.1
73010: Summer School - Buildings	0	1,050	0	0	0	1,050	0.0
73020: Summer School - Other	0	0	225,844	225,844	794	(226,638)	100.0
73110: Summer School-Credit Retrieval	0	0	0	0	1,109	(1,109)	100.0
73130: Summer School-Targeted	0	0	0	0	1,202	(1,202)	100.0
<b>Total 73: Summer School</b>	<b>189,100</b>	<b>501,050</b>	<b>225,844</b>	<b>226,483</b>	<b>3,105</b>	<b>271,462</b>	<b>45.8</b>
<b>74: Highly Capable, State</b>							
74000: Highly Capable	264,603	316,336	25,230	223,417	63,966	28,953	90.8
<b>Total 74: Highly Capable, State</b>	<b>264,603</b>	<b>316,336</b>	<b>25,230</b>	<b>223,417</b>	<b>63,966</b>	<b>28,953</b>	<b>90.8</b>
<b>79: Other Instructional Pgms</b>							
79000: Other Instructional Programs	5,950,000	(2,829,337)	0	0	0	(2,829,337)	0.0
79010: Tuition Based Preschool	397,475	532,511	46,543	325,296	84,708	122,507	77.0
79040: Head Start Contributions	0	224	26	26	224	(26)	111.5
79104: Early Childhood Ed 13-14	769,450	859,832	69,404	617,312	179,967	62,553	92.7
79134: Edge Foundation Grant	0	35,000	2,853	17,548	6,995	10,457	70.1
79164: City Truancy Grant 13-14	48,000	48,000	4,374	40,541	1,727	5,733	88.1
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

**Run Date:** June 18, 2014  
**Run Time:** 12:48 pm  
**Report ID:** TS152.v3

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Expenditures by Program w/Encumbrances**  
**General Fund As Of: May 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>
<b>79: Other Instructional Pgms</b>							
79190: ECEAP Contributions	0	298	0	0	0	298	0.0
79203: JROTC - Army 12-13	0	0	0	3,331	0	(3,331)	100.0
79204: JROTC - Army 13-14	330,873	330,873	28,399	253,461	82,879	(5,468)	101.7
79224: Refugee Impact 13-14	0	15,650	0	7,500	7,500	650	95.8
79263: JROTC - Navy 12-13	0	0	0	1,666	0	(1,666)	100.0
79264: JROTC - Navy 13-14	194,750	194,750	16,658	148,836	46,650	(735)	100.4
79270: JROTC - Navy Start Up	0	2,394	69	1,227	943	224	90.6
79280: Twilight School	45,000	0	0	0	0	0	100.0
79285: Tacoma Kids Rock	0	1,282	0	0	0	1,282	0.0
79294: JROTC - Navy Orientation 13-14	0	5,045	2,037	8,752	136	(3,843)	176.2
79310: SPED Community Preschool	0	122,657	(284)	2	0	122,655	0.0
79333: City of Tacoma Mini Grants 13	0	4,832	(103)	2,479	0	2,353	51.3
79334: City of Tacoma Mini Grants 14	0	4,050	549	2,489	0	1,561	61.5
79372: Raikes Foundation Grant 11-12	0	392	0	342	0	50	87.1
79373: Raikes Foundation Grant 12-13	0	18,006	18,077	18,247	0	(241)	101.3
79384: ECEAP USDA Meals/Snacks 13-14	0	15,000	3,326	14,369	0	631	95.8
79393: LHS Poverty Grant 12-13	0	9,043	0	9,000	0	43	99.5
79441: Washington STEM-Lincoln	0	6,212	0	2,071	0	4,141	33.3
79453: Family Literacy Project	0	11,500	0	0	0	11,500	0.0
79464: Muckleshoot Indian Tribe	0	7,500	0	0	0	7,500	0.0
79493: Tacoma Tuancy Center 12-13	0	0	0	1,430	0	(1,430)	100.0
79494: Tacoma Tuancy Center 13-14	37,488	37,488	5,258	41,369	9,384	(13,265)	135.4
79503: JROTC - Air Force 12-13	0	0	0	1,666	0	(1,666)	100.0
79504: JROTC - Air Force 13-14	182,087	182,087	15,227	138,477	42,681	928	99.5
79518: JROTC - Air Force Discretionary	0	162	0	0	0	162	0.0
79520: JROTC - Air Force Tuition	0	1,327	152	1,101	0	226	83.0
79533: JROTC - Marines 12-13	0	0	0	1,666	0	(1,666)	100.0
79534: JROTC - Marines 13-14	190,201	190,201	16,258	140,767	44,494	4,940	97.4
79573: City of Tacoma Ladies 1st Prog	0	27,720	3,696	24,948	5,772	(3,000)	110.8
79580: Curriculum Fundraising	0	497,080	24,583	287,242	6,462	203,377	59.1
79590: Read 2 Me (formerly Werlin)	42,247	42,247	2,500	18,155	7,500	16,592	60.7
79604: Puyallup Tribe Charity	0	677	0	0	0	677	0.0
79612: Puyallup Tribe Donation 5	0	1,451	0	1,446	0	5	99.6
79613: Puyallup Tribe Donation 6	0	96,000	8,354	55,041	14,292	26,667	72.2



**Run Date:** June 18, 2014  
**Run Time:** 12:48 pm  
**Report ID:** TS152.v3

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Expenditures by Program w/Encumbrances**  
**General Fund As Of: May 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>
<b>79: Other Instructional Pgms</b>							
79623: McKinney-Vento Workforce Proj.	0	184,600	12,597	79,598	34,230	70,772	61.7
79634: WaKIDS Implementation	0	38,400	854	4,260	28,484	5,656	85.3
79644: GRADS Mini-Grants	0	1,917	0	1,917	0	0	100.0
79654: WaKIDS 13-14	0	35,340	(290)	42,143	0	(6,803)	119.2
79693: Lincoln Ctr Gates Grant	0	48,202	2,308	6,385	0	41,817	13.2
79710: ECEAP/Community Preschool	0	10,000	761	6,959	1,927	1,115	88.9
79733: Lincoln Ctr Extended Day Supp.	0	10,311	0	0	0	10,311	0.0
79743: UWT Dual Track ELL 12-13	0	46,200	605	35,320	8,857	2,023	95.6
79754: Greater Tacoma Community Fdtn	0	9,900	1,775	1,775	2,687	5,438	45.1
79764: WaSAC CCSS Project - UWT	0	21,720	19,563	20,047	1,359	315	98.6
79780: Hilltop Artists	172,184	172,184	14,349	129,138	43,046	0	100.0
79850: Arts Collaboration	32,868	32,868	3,955	19,631	0	13,237	59.7
79884: Nat'l Board Certification	0	4,341	4,645	15,964	1,432	(13,054)	400.7
<b>Total 79: Other Instructional Pgms</b>	<b>8,392,623</b>	<b>1,088,684</b>	<b>329,078</b>	<b>2,550,937</b>	<b>664,333</b>	<b>(2,126,585)</b>	<b>295.3</b>
<b>89: Community Services</b>							
89010: Facility Use	175,000	175,000	19,910	152,037	8,733	14,230	91.9
89020: Facility Use - Fields	7,600	7,600	1,738	6,997	746	(143)	101.9
89030: Facility Use - Swim Pools	15,000	15,000	844	12,053	132	2,815	81.2
89040: Facility Use - Stadiums	17,500	17,500	1,720	7,358	1,151	8,992	48.6
89050: Facility Use - Theaters	56,000	56,000	5,854	52,148	1,320	2,532	95.5
89060: Facility Use - Other	43,800	43,800	2,713	33,888	3,998	5,914	86.5
89150: Summer Nutrition Svcs	99,411	99,411	0	0	0	99,411	0.0
<b>Total 89: Community Services</b>	<b>414,311</b>	<b>414,311</b>	<b>32,779</b>	<b>264,481</b>	<b>16,081</b>	<b>133,749</b>	<b>67.7</b>
<b>97: District-Wide Support</b>							
97000: District-Wide Support	42,856,958	43,864,864	3,685,372	31,897,667	10,036,494	1,930,704	95.6
97090: DWS Tech General Admin	1,500,000	1,500,000	727	1,356,035	47,535	96,430	93.6
97093: DWS Tech Util/Net	121,077	121,077	18,200	312,938	98,087	(289,948)	339.5
97440: DWS FB Non-Instructional	270,448	441,009	28,031	237,169	79,791	124,049	71.9
97580: DWS Security	1,589,974	1,589,974	146,093	1,183,328	295,150	111,496	93.0
97701: DWS OP OT Relief	0	0	60	60	0	(60)	100.0
<b>Total 97: District-Wide Support</b>	<b>46,338,457</b>	<b>47,516,924</b>	<b>3,878,484</b>	<b>34,987,197</b>	<b>10,557,056</b>	<b>1,972,671</b>	<b>95.8</b>
<b>98: Nutrition Svcs</b>							
98000: Nutrition Services	12,379,221	12,382,521	1,240,597	10,754,362	1,370,403	257,756	97.9
98030: Nutrition Svcs - Summer	0	0	0	23	42,121	(42,144)	100.0



Run Date: June 18, 2014  
Run Time: 12:48 pm  
Report ID: TS152.v3

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Expenditures by Program w/Encumbrances**  
**General Fund As Of: May 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>
<b>98: Nutrition Svcs</b>							
98701: Nutrition Svcs - OP OT Relief	0	0	11	11	0	(11)	100.0
<b>Total 98: Nutrition Svcs</b>	<b>12,379,221</b>	<b>12,382,521</b>	<b>1,240,608</b>	<b>10,754,396</b>	<b>1,412,524</b>	<b>215,601</b>	<b>98.3</b>
<b>99: Pupil Transportation</b>							
99000: Pupil Transportation	11,414,477	11,447,220	1,763,645	9,391,135	1,891,099	164,986	98.6
99110: Transportation - Ex Curr	(236,250)	(236,250)	78,057	270,289	24,607	(531,146)	(124.8)
99120: Transportation - Field Trips	(483,700)	(518,852)	(47,028)	(445,176)	52,429	(126,105)	75.7
99440: Transportation - Fund Balance	100,000	100,000	1,117	119,713	1,183	(20,896)	120.9
99701: Pupil Transport OP OT Relief	0	0	3	3	0	(3)	100.0
<b>Total 99: Pupil Transportation</b>	<b>10,794,527</b>	<b>10,792,118</b>	<b>1,795,794</b>	<b>9,335,965</b>	<b>1,969,317</b>	<b>(513,164)</b>	<b>104.8</b>
<b>District Total</b>	<b>343,610,753</b>	<b>343,612,070</b>	<b>29,656,891</b>	<b>252,602,475</b>	<b>73,623,548</b>	<b>17,386,047</b>	<b>94.9</b>



## **ASSOCIATED STUDENT BODY FUND**

The ASB (Associated Student Body) Fund is a special revenue fund established to support extracurricular student activities, and most of the district's schools have active ASB accounts. ASB funds are generated through fundraising efforts, student fees, and donations. ASB expenditures are non-curricular in nature, and support events that are of a cultural, athletic, recreational, or social nature. The ASB financial statements are next in this section.

Run Date: June 16, 2014  
Run Time: 2:17 pm  
Report ID: TS161.v6

**TACOMA SCHOOL DISTRICT NO. 10**  
**Income Statement and Changes in Fund Balance**  
**Associated Student Body Fund As Of: May 31, 2014**



	Current Year Adopted Budget	Current Year Year to Date Actual	Under Budget (Over)	% Current Year Budget	% Prior Year Budget
<b>Resources Available</b>					
<b>Restricted Fund Balance</b>					
819: Restricted to Fund Purposes	1,621,283	1,880,723	259,440	116.0	100.0
<b>Total Restricted Fund Balance</b>	<b>1,621,283</b>	<b>1,880,723</b>	<b>259,440</b>	<b>116.0</b>	<b>100.0</b>
<b>Nonspendable and Assigned Fund Balance</b>					
840: Nonspendable - Inventory & Prepaid Items	0	82,037	82,037	100.0	100.0
820: Assigned to Encumbrances	0	50	50	100.0	100.0
<b>Total Nonspendable and Assigned Fund Balance</b>	<b>0</b>	<b>82,087</b>	<b>82,087</b>	<b>100.0</b>	<b>6.9</b>
<b>Total Beginning Fund Balance</b>	<b>1,621,283</b>	<b>1,962,810</b>	<b>341,527</b>	<b>121.1</b>	<b>114.5</b>
<b>Revenue</b>					
1 - General Student Body	1,254,634	792,881	(461,753)	63.2	57.9
2 - Athletics	252,000	211,005	(40,995)	83.7	98.0
3 - Classes	410,032	228,553	(181,479)	55.7	49.8
4 - Clubs	2,538,765	555,889	(1,982,876)	21.9	27.3
6 - Private Money	114,000	12,235	(101,766)	10.7	8.6
<b>Total Revenue</b>	<b>4,569,431</b>	<b>1,800,562</b>	<b>(2,768,869)</b>	<b>39.4</b>	<b>42.1</b>
<b>Total Resources Available</b>	<b>6,190,714</b>	<b>3,763,372</b>	<b>(2,427,342)</b>	<b>60.8</b>	<b>61.5</b>
<b>Uses of Resources</b>					
<b>Expenditures</b>					
1 - General Student Body	1,352,257	673,725	678,532	49.8	41.3
2 - Athletics	253,670	315,902	(62,232)	124.5	118.9
3 - Classes	306,375	165,619	140,756	54.1	48.5
4 - Clubs	2,299,639	524,225	1,775,414	22.8	26.1
6 - Private Money	114,000	8,903	105,097	7.8	3.6
<b>Total Expenditures</b>	<b>4,325,941</b>	<b>1,688,374</b>	<b>2,637,567</b>	<b>39.0</b>	<b>37.9</b>
<b>Total Uses of Resources</b>	<b>4,325,941</b>	<b>1,688,374</b>	<b>2,637,567</b>	<b>39.0</b>	<b>37.9</b>
<b>Ending Fund Balance</b>	<b>1,864,773</b>	<b>2,074,998</b>	<b>210,225</b>	<b>111.3</b>	<b>119.0</b>

**Run Date:** June 16, 2014  
**Run Time:** 2:20 pm  
**Report ID:** TS157.v5

**TACOMA SCHOOL DISTRICT NO. 10**  
**ASB Statement Of Revenue and Expenditure by BRC**  
**Associated Student Body Fund May 31, 2014**

	<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>
<b><u>BRC</u></b>							
011 Finance	1,442	302	98	0	1,647	0	1,647
101 Arlington	886	606	380	3,050	1,112	0	1,112
103 Birney	10,016	5,242	4,141	24,000	11,117	0	11,117
104 Blix	2,608	1	1,000	700	1,609	0	1,609
105 Boze	4,996	14,022	11,366	10,350	7,653	0	7,653
107 Browns Pt	11,209	15,910	3,040	42,485	24,079	0	24,079
109 Bryant	3,807	3,321	2,775	22,950	4,353	0	4,353
110 Crescent Hts	1,137	1	169	2,000	969	0	969
113 DeLong	14,738	7,617	10,912	18,555	11,443	0	11,443
115 Downing	5,412	12,834	7,569	21,130	10,677	0	10,677
117 Edison	10,467	3,344	3,871	3,500	9,940	0	9,940
119 Fawcett	3,017	32,748	28,043	32,000	7,721	0	7,721
121 Fern Hill	1,790	1	468	9,000	1,323	0	1,323
123 Franklin	3,601	762	3,849	900	515	0	515
125 Gelger	1,818	1	0	2,200	1,820	0	1,820
133 Jefferson	3,159	629	491	7,500	3,297	0	3,297
135 Larchmont	6,186	5,088	5,747	13,500	5,527	0	5,527
137 Lister	6,648	3,257	1,882	20,750	8,024	0	8,024
139 Lowell	3,544	1,795	1,759	2,200	3,580	0	3,580
143 Lyon	7,340	1,114	3,109	5,000	5,345	0	5,345
147 Manitou Pk	7,122	4,242	3,577	11,100	7,787	0	7,787
149 Mann	900	1	0	500	900	0	900
151 McCarver	2,464	111	19	4,130	2,556	0	2,556
157 NE Tacoma	3,822	8,028	8,076	28,560	3,775	0	3,775
163 Pt Defiance	19,475	22,042	23,781	23,150	17,736	0	17,736
165 Reed	5,916	2,364	4,636	7,750	3,644	0	3,644
169 Roosevelt	2,742	482	975	3,750	2,249	0	2,249
175 Sheridan	19,376	1,397	8,716	32,100	12,057	0	12,057
177 Sherman	4,847	6,840	8,806	13,600	2,881	0	2,881
179 Stanley	2,127	1	0	2,000	2,129	0	2,129
181 Skyline	8,936	21,134	18,327	20,161	11,743	0	11,743
185 Washington	5,046	24,857	26,004	20,200	3,899	0	3,899
187 Whitman	4,115	1,043	1,443	4,600	3,714	0	3,714
189 Whittier	5,380	9,609	10,535	19,950	4,454	0	4,454
200 Gaudrone	58,441	35,972	31,040	55,410	63,373	0	63,373
202 Baker	95,704	59,260	26,368	72,680	128,596	0	128,596
206 Gray	88,185	43,291	55,181	69,975	76,294	0	76,294

**Run Date:** June 16, 2014  
**Run Time:** 2:20 pm  
**Report ID:** TS157.v5

**TACOMA SCHOOL DISTRICT NO. 10**  
**ASB Statement Of Revenue and Expenditure by BRC**  
**Associated Student Body Fund May 31, 2014**

		<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>
<b><u>BRC</u></b>								
208	Hunt	16,240	11	0	0	16,251	0	16,251
210	Jason Lee	25,600	17,253	12,523	44,600	30,330	0	30,330
212	Mason	19,150	37,370	18,308	78,250	38,213	0	38,213
216	Meeker	98,333	105,429	105,142	199,768	98,620	0	98,620
218	Stewart	50,890	26,447	27,997	40,500	49,339	0	49,339
220	Truman	52,340	47,639	33,914	70,525	66,065	0	66,065
221	First Creek	15,090	31,179	23,321	36,700	22,948	0	22,948
224	Foss	81,535	115,438	114,073	122,275	82,900	0	82,900
226	Lincoln	127,774	238,378	244,190	360,130	121,961	0	121,961
228	Mt Tahoma	265,369	200,313	197,332	426,068	268,350	0	268,350
230	Stadium	310,359	262,065	256,203	1,353,117	316,221	0	316,221
232	Wilson	309,412	221,733	188,387	742,490	342,758	0	342,758
234	Oakland	1,093	217	0	850	1,311	0	1,311
237	Tacoma School For The Arts	29,076	29,112	26,014	51,252	32,175	0	32,175
239	Science & Math Institute	13,355	10,767	6,427	29,030	17,695	0	17,695
607	Career & Technical Education	28,138	18	0	0	28,156	0	28,156
617	District Athletics/Activities	56,490	91,486	99,395	113,000	48,581	0	48,581
734	Young Ambassadors	24,151	16,435	16,997	26,000	23,590	0	23,590
	<b><u>District Total</u></b>	<b><u>1,962,810</u></b>	<b><u>1,800,562</u></b>	<b><u>1,688,374</u></b>	<b><u>4,325,941</u></b>	<b><u>2,074,998</u></b>	<b><u>0</u></b>	<b><u>2,074,998</u></b>



## **CAPITAL PROJECTS FUND**

The capital projects fund is used to account for the construction or purchase of major capital facilities, districtwide technology implementations, site acquisitions, major remodels or building renovations and capital equipment purchases. Revenue sources for this fund include: Bond proceeds, special levies, state matching funds, mitigation fees, interest earnings and property sales.

Voters of Tacoma/Pierce County approved a \$450 million bond on February 6, 2001, a \$140 million capital project levy on February 9, 2010 and overwhelmingly approved a capital construction bond measure in the amount of \$500 million on February 12, 2013.

The 2013 bond measure authorized the district to replace or renovate 14 deteriorating schools across Tacoma, improve learning environments, implement health, safety, security and technology upgrades, earthquake safety, roof repairs, alarm/sprinkler systems, energy-efficient heating/lighting, electrical/plumbing, improve playgrounds, playfields and athletic facilities by issuing \$500,000,000 of general obligation bonds maturing within a maximum term of 25 years and to levy annual excess property taxes to repay the bonds. As part of this new bond measure, Washington Elementary School and Hunt Middle School were moved from the 2010 capital project levy and refinanced into the 2013 capital bond measure. Capital improvements to facilities districtwide are as follows:

### **Modernize and replace existing school facilities**

Washington Elementary School (construction is currently underway)  
McCarver Elementary School (design is currently underway)  
Wilson High School (design is currently underway)  
Stewart Middle School (design is currently underway)

### **Replace existing school facilities**

Wainwright Elementary School  
Arlington Elementary School  
Brown's Point Elementary School  
Mary Lyon Elementary School  
Birney Elementary School  
Grant Elementary School  
Boze Elementary School  
Downing Elementary School  
Hunt Middle School

### **Construct new facilities**

Science and Math Institute [SAMI] (design is currently underway)



The current capital projects are as follows:

- Architect selection is complete for four of the 2013 major projects. Planning and design phases are underway for the new SAMI, the modernization of McCarver Elementary School, Phase II of Wilson High School and the modernization of Stewart Middle School.
- Washington Elementary School is one of the 14 major renovation projects. Washington is a recognized historic building in the Proctor District in Tacoma. The school was built in 1906 and had significant additions in 1949. The proposed project will be to remodel and restore the original historic building, replace the 1949 gymnasium with new construction and add a new cafeteria, stage, gymnasium, library and classrooms. The proposed additions are in character of the school's history. Site amenities will include a new playground with turf play field and covered play area, a bus drop off zone and on-street perpendicular parking. The project is expected to be complete the summer of 2014 with the opening of the new school in September 2014, the start of the next school year.
- The Phase II modernization project at Wilson High School has begun. The second phase of the Wilson High School replacement and modernization is a continuation of the Phase I replacement project completed in August 2006. A portion of the project included improvement of the play fields, with two of the synthetic fields, which was completed in March 2014 and is currently in use. The remainder of the Phase II project will consist of additional field work, replacement of the remaining classroom wings and modernization of other buildings throughout the campus. The anticipated completion date for the design and bidding of this project is expected to be around May of 2015. Substantial completion of Phase II and occupancy of the new academic building is anticipated for September 2017.
- Collaboration with Metro Parks for Point Defiance is ongoing for the new Science and Math Institute (SAMI) school construction project.
- The district selected Skanska as the qualifying candidate for the modernization of McCarver Elementary School and Stewart Middle School. Both schools are set to start construction in the summer of 2015. McCarver Elementary School is scheduled to open in September 2016 while Stewart Middle School is scheduled to open in September 2017.

**Small Capital Projects - Districtwide Safety and Health Upgrades:**

- Life safety improvements – school intercom systems; fire alarm and sprinkler system upgrades to meet current standards
- Earthquake safety, seismic improvement; replacement of aged, deteriorating roofs
- Clean air, safe water - HVAC, plumbing, energy-efficient heating and windows
- Playgrounds, playfields and athletic facilities improvements to meet current safety standards

Run Date: June 16, 2014  
Run Time: 2:21 pm  
Report ID: TS159.v7

**TACOMA SCHOOL DISTRICT NO. 10**  
**Income Statement and Changes in Fund Balance**  
**Capital Projects Fund As Of: May 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>
<b>Resources Available</b>					
<b>Restricted Fund Balance</b>					
861: Restricted from Bond Proceeds	94,934,974	61,219,306	(33,715,668)	64.5	100.0
862: Restricted from Levy Proceeds	5,780,146	28,922,144	23,141,998	500.4	0.0
<b>Total Restricted Fund Balance</b>	<b>100,715,120</b>	<b>90,141,450</b>	<b>(10,573,670)</b>	<b>89.5</b>	<b>248.2</b>
<b>Assigned Fund Balance</b>					
820: Assigned to Encumbrances	0	21,752,702	21,752,702	100.0	100.0
889: Assigned to Fund Purposes	12,378,931	0	(12,378,931)	0.0	100.0
<b>Total Assigned Fund Balance</b>	<b>12,378,931</b>	<b>21,752,702</b>	<b>9,373,771</b>	<b>175.7</b>	<b>100.0</b>
<b>Total Beginning Fund Balance</b>	<b>113,094,051</b>	<b>111,894,152</b>	<b>(1,199,899)</b>	<b>98.9</b>	<b>365.8</b>
<b>Revenue</b>					
1 - Local Taxes	17,864,500	17,871,981	7,481	100.0	96.7
2 - Local Non-Tax	154,326	123,053	(31,273)	79.7	112.1
4 - State - Special Purpose	3,700,000	0	(3,700,000)	0.0	27.6
8 - Revenue from other Agencies	0	141,416	141,416	100.0	100.0
9 - Other Financing Sources	500,000	17,730	(482,270)	3.5	100.0
<b>Total Revenue</b>	<b>22,218,826</b>	<b>18,154,180</b>	<b>(4,064,646)</b>	<b>81.7</b>	<b>85.0</b>
<b>Total Resources Available</b>	<b>135,312,877</b>	<b>130,048,332</b>	<b>(5,264,545)</b>	<b>96.1</b>	<b>118.0</b>
<b>Uses of Resources</b>					
<b>Expenditures</b>					
12 - Site Improvements	2,610,000	3,786,734	(1,176,734)	145.1	267.2
21 - New Buildings	550,000	135,248	414,752	24.6	30.3
22 - Remodeled Buildings	41,263,688	15,347,974	25,915,714	37.2	33.3
31 - Initial Equipment	15,076,312	5,261,921	9,814,391	34.9	46.6
35 - Instructional Technology	0	23,763	(23,763)	100.0	100.0
51 - Sale of Real Estate	0	74,972	(74,972)	100.0	100.0
<b>Total Expenditures</b>	<b>59,500,000</b>	<b>24,630,612</b>	<b>34,869,388</b>	<b>41.4</b>	<b>37.9</b>
535 Other Financing Uses	1,500,000	0	1,500,000	0.0	0.0
<b>Total Uses of Resources</b>	<b>61,000,000</b>	<b>24,630,612</b>	<b>36,369,388</b>	<b>40.4</b>	<b>35.9</b>

Run Date: June 16, 2014  
Run Time: 2:21 pm  
Report ID: TS159.v7

**TACOMA SCHOOL DISTRICT NO. 10**  
**Income Statement and Changes in Fund Balance**  
**Capital Projects Fund As Of: May 31, 2014**



	Current Year Adopted Budget	Current Year Year to Date Actual	Under Budget (Over)	% Current Year Budget	% Prior Year Budget
<b>Ending Fund Balance</b>	<b>74,312,877</b>	<b>105,417,720</b>	<b>31,104,843</b>	<b>141.9</b>	<b>7,585.9</b>
861: Restricted from Bond Proceeds	94,934,974	61,219,306	(33,715,668)	64.5	100.0
862: Restricted from Levy Proceeds	5,780,146	28,922,144	23,141,998	500.4	0.0
<b>Total Restricted Fund Balance</b>	<b>100,715,120</b>	<b>90,141,450</b>	<b>(10,573,670)</b>	<b>89.5</b>	<b>2,685.7</b>
820: Assigned to Encumbrances	0	21,752,702	21,752,702	100.0	100.0
889: Assigned to Fund Purposes	12,378,931	(6,476,432)	(18,855,363)	(52.3)	100.0
<b>Total Assigned Fund Balance</b>	<b>12,378,931</b>	<b>15,276,270</b>	<b>2,897,339</b>	<b>123.4</b>	<b>100.0</b>
<b>Total Ending Fund Balance</b>	<b>113,094,051</b>	<b>105,417,720</b>	<b>(7,676,331)</b>	<b>93.2</b>	<b>7,585.9</b>

Run Date: June 16, 2014  
Run Time: 2:24 pm  
Report ID: TS156.v4

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Revenue by State and District Account**  
**Capital Projects Fund May 31, 2014**



<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>Actual</u>	<u>(Under)</u>	<u>Received</u>
<b>1 - Local Taxes</b>								
11000: Local Property Tax	19,571,350	18,934,449	(636,901)	96.7	17,864,500	17,871,981	7,481	100.0
<b>1 - Local Taxes</b>	19,571,350	18,934,449	(636,901)	96.7	17,864,500	17,871,981	7,481	100.0
<b>2 - Local Non-Tax</b>								
23000: Investment Earnings	12,200	18,581	6,381	152.3	149,326	122,143	(27,183)	81.8
29050: Mitigation Fees	5,000	708	(4,292)	14.2	5,000	910	(4,090)	18.2
<b>2 - Local Non-Tax</b>	17,200	19,288	2,088	112.1	154,326	123,053	(31,273)	79.7
<b>4 - State - Special Purpose</b>								
41300: State Matching - Paid Direct to District	4,158,000	1,148,101	(3,009,899)	27.6	3,700,000	0	(3,700,000)	0.0
<b>4 - State - Special Purpose</b>	4,158,000	1,148,101	(3,009,899)	27.6	3,700,000	0	(3,700,000)	0.0
<b>8 - Revenue from other Agencies</b>								
81000: Governmental Entities	0	72,807	72,807	100.0	0	141,416	141,416	100.0
<b>8 - Revenue from other Agencies</b>	0	72,807	72,807	100.0	0	141,416	141,416	100.0
<b>9 - Other Financing Sources</b>								
91000: Sale of Bonds	0	0	0	100.0	0	0	0	100.0
91100: Premium on Sale of Bonds	0	0	0	100.0	0	0	0	100.0
92000: Sale of Real Property	0	0	0	100.0	500,000	17,730	(482,270)	3.5
<b>9 - Other Financing Sources</b>	0	0	0	100.0	500,000	17,730	(482,270)	3.5
<b>District Total</b>	<b>23,746,550</b>	<b>20,174,646</b>	<b>(3,571,904)</b>	<b>85.0</b>	<b>22,218,826</b>	<b>18,154,180</b>	<b>(4,064,646)</b>	<b>81.7</b>



## **TRANSPORTATION VEHICLE FUND**

The transportation vehicle fund is used to account for expenditures related to the purchase, major repair, rebuilding, and related debt service costs incurred for district owned/operated pupil transportation equipment.

Currently, the district maintains a fleet of 67 yellow buses operating approximately 51 Special Education routes. In 2000, the district began a long-term bus replacement plan that is to be self-supporting through the use of state bus depreciation payments. In 2013-14, the district will receive \$550,255 in depreciation from the state for district buses. The district is planning to replace ten buses in 2014-15 and five buses each year for the next three years. This plan includes upgrades which address emerging safety requirements for the transportation of students.

The transportation vehicle fund financial statements are next in this section.

**Run Date:** June 16, 2014  
**Run Time:** 2:32 pm  
**Report ID:** TS162.v4

**TACOMA SCHOOL DISTRICT NO. 10**  
**Income Statement and Changes in Fund Balance**  
**Transportation Vehicle Fund As Of: May 31, 2014**

	Current Year Adopted Budget	Current Year Year to Date Actual	Under Budget (Over)	% Current Year Budget	% Prior Year Budget
<b>Resources Available</b>					
<b>Committed and Assigned FB</b>					
889: Assigned to Fund Purposes					
<b>Total Committed and Assigned FB</b>	3,333,000	3,341,326	8,326	100.2	100.0
<b>Total Beginning Fund Balance</b>	3,333,000	3,341,326	8,326	100.2	100.0
<b>Revenue</b>					
2 - Local Non-Tax	5,000	2,528	(2,472)	50.6	79.3
4 - State - Special Purpose	525,000	0	(525,000)	0.0	0.0
9 - Other Financing Sources	10,000	0	(10,000)	0.0	5.3
<b>Total Revenue</b>	540,000	2,528	(537,472)	0.5	0.9
<b>Total Resources Available</b>	3,873,000	3,343,854	(529,146)	86.3	86.5
<b>Uses of Resources</b>					
<b>Expenditures</b>					
910: Barcoded Equipment	1,100,000	0	1,100,000	0.0	0.0
941: Non-Barcoded Equipment	0	722,169	(722,169)	100.0	100.0
<b>Total Expenditures</b>	1,100,000	722,169	377,831	65.7	41.4
<b>Total Uses of Resources</b>	1,100,000	722,169	377,831	65.7	41.4
<b>Ending Fund Balance</b>	2,773,000	2,621,685	(151,315)	94.5	105.0



Run Date: June 16, 2014  
Run Time: 2:30 pm  
Report ID: TS156.v4

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



<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>		
<b>2 - Local Non-Tax</b>								
23000: Investment Earnings	5,000	3,966	(1,034)	79.3	5,000	2,528	(2,472)	50.6
<b>2 - Local Non-Tax</b>	5,000	3,966	(1,034)	79.3	5,000	2,528	(2,472)	50.6
<b>4 - State - Special Purpose</b>								
44990: Transportation - Depreciation	500,000	0	(500,000)	0.0	525,000	0	(525,000)	0.0
<b>4 - State - Special Purpose</b>	500,000	0	(500,000)	0.0	525,000	0	(525,000)	0.0
<b>9 - Other Financing Sources</b>								
93000: Sale of Equipment	10,000	530	(9,470)	5.3	10,000	0	(10,000)	0.0
<b>9 - Other Financing Sources</b>	10,000	530	(9,470)	5.3	10,000	0	(10,000)	0.0
<b>District Total</b>	<b>515,000</b>	<b>4,496</b>	<b>(510,504)</b>	<b>0.9</b>	<b>540,000</b>	<b>2,528</b>	<b>(537,472)</b>	<b>0.5</b>

VII. Debt Service  
Fund

## **DEBT SERVICE FUND**

The debt service fund is used to account for the current year's principal and interest payments on the District's outstanding bonds. Property taxes are the primary revenue source used to make the semi-annual payments on the voted debt, or Unlimited Tax General Obligation (UTGO) bonds. Investment earnings and prior years' bond premium account for the remaining funds needed to make the payments on the UTGO bonds.

On October 17, 2012 the district completed the sale of bonds issued to refund \$83,390,000 of the District's outstanding Series 2003, Series 2005A and Series 2005B bond issues. The new issue of refunding bonds was sold at an overall interest rate of 1.867%. The average interest rate of the bonds refunded was 4.91%. This improvement in interest rate resulted in an aggregate reduction in annual debt service of \$10,781,197.48 over the years 2012 – 2024. This debt service savings will be passed along to District taxpayers as reductions in annual tax collection for debt service.

The financial statements for this fund are next in this section.

Run Date: June 16, 2014  
Run Time: 2:34 pm  
Report ID: TS160.v5

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

Debt Service Fund As Of: **May 31, 2014**

	Current Year Adopted Budget	Current Year Year to Date Actual	Under Budget (Over)	% Current Year Budget	% Prior Year Budget
<b>Resources Available</b>					
<b>Restricted FB</b>					
830: Restricted for Debt Service	7,500,000	7,241,697	(258,303)	96.6	95.8
<b>Total Restricted FB</b>	<b>7,500,000</b>	<b>7,241,697</b>	<b>(258,303)</b>	<b>96.6</b>	<b>95.8</b>
<b>Total Beginning Fund Balance</b>	<b>7,500,000</b>	<b>7,241,697</b>	<b>(258,303)</b>	<b>96.6</b>	<b>95.8</b>
<b>Revenue</b>					
1 - Local Taxes	30,609,000	33,017,170	2,408,170	107.9	99.9
2 - Local Non-Tax	15,000	5,338	(9,662)	35.6	43.0
<b>Total Revenue</b>	<b>30,624,000</b>	<b>33,022,508</b>	<b>2,398,508</b>	<b>107.8</b>	<b>410.3</b>
<b>Total Resources Available</b>	<b>38,124,000</b>	<b>40,264,206</b>	<b>2,140,206</b>	<b>105.6</b>	<b>347.9</b>
<b>Uses of Resources</b>					
<b>Expenditures</b>					
728: Principal Payments	19,595,000	13,615,000	5,980,000	69.5	91.7
730: Interest Payments	11,813,526	6,058,450	5,755,076	51.3	49.0
790: Contractual Services - Other	400,000	904	399,097	0.2	0.4
<b>Total Expenditures</b>	<b>31,808,526</b>	<b>19,674,354</b>	<b>12,134,173</b>	<b>61.9</b>	<b>76.0</b>
<b>Total Uses of Resources</b>	<b>31,808,526</b>	<b>19,674,354</b>	<b>12,134,173</b>	<b>61.9</b>	<b>355.2</b>
<b>Ending Fund Balance</b>	<b>6,315,474</b>	<b>20,589,852</b>	<b>14,274,378</b>	<b>326.0</b>	<b>307.8</b>

Run Date: June 16, 2014  
Run Time: 2:31 pm  
Report ID: TS156.v4

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



<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>		
<b>1 - Local Taxes</b>								
11000: Local Property Tax	29,713,200	29,680,626	(32,574)	99.9	30,609,000	33,017,170	2,408,170	107.9
<b>1 - Local Taxes</b>	29,713,200	29,680,626	(32,574)	99.9	30,609,000	33,017,170	2,408,170	107.9
<b>2 - Local Non-Tax</b>								
23000: Investment Earnings	16,500	7,088	(9,412)	43.0	15,000	5,338	(9,662)	35.6
<b>2 - Local Non-Tax</b>	16,500	7,088	(9,412)	43.0	15,000	5,338	(9,662)	35.6
<b>9 - Other Financing Sources</b>								
91100: Premium on Sale of Bonds	0	0	0	100.0	0	0	0	100.0
96000: Sale of Refunding Bonds	0	92,281,142	92,281,142	100.0	0	0	0	100.0
<b>9 - Other Financing Sources</b>	0	92,281,142	92,281,142	100.0	0	0	0	100.0
<b>District Total</b>	<b>29,729,700</b>	<b>121,968,856</b>	<b>92,239,156</b>	<b>410.3</b>	<b>30,624,000</b>	<b>33,022,508</b>	<b>2,398,508</b>	<b>107.8</b>



APPENDIX A

**Year To Date Budget vs. Year To Date Actual**

**Table 1 & 2** displays the year to date budget versus year to date actual for both revenues and expenditures. The budget spread is calculated using a weighted average based upon the last three years (Fiscal Years 10/11, 11/12 & 12/13) of actual data. The weighted average is applied to the current year budget to derive at the year to date budget amount as displayed in Tables 1 & 2. Due to the unpredictable nature of revenues and expenditures, the year to date budget may not truly reflect the operations of the district from year to year.

Table 1 Year To Date Revenues

Revenue Sources	Year To Date Budget	Percent of Total	Year To Date Actual	Percent of Total	Variance over/(under)
Local Taxes	\$ 78,303,248	30.81%	\$ 81,131,325	30.71%	\$ 2,828,077
Local Non-Tax	5,028,468	1.98%	5,066,185	1.92%	37,717
State, General Purpose	111,520,642	43.87%	121,550,801	46.01%	10,030,159
State, Special Purpose	32,402,153	12.75%	30,065,096	11.38%	(2,337,057)
Federal, General Purpose	304,071	0.12%	293,145	0.11%	(10,926)
Federal, Special Purpose	24,838,434	9.77%	23,904,370	9.05%	(934,064)
Revenue - Other District	1,341,418	0.53%	1,418,029	0.54%	76,611
Revenue - Other Agencies	449,518	0.18%	691,989	0.26%	242,471
Revenue - Other Financing	-	0.00%	64,893	0.02%	64,893
<b>Total Revenue</b>	<b>\$ 254,187,952</b>	<b>100.00%</b>	<b>\$ 264,185,833</b>	<b>100.00%</b>	<b>\$ 9,997,881</b>

Table 2 Year To Date Expenditures

Expenditure Objects	Year To Date Budget	Percent of Total	Year To Date Actual	Percent of Total	Variance (over)/under
Certificated Salaries	\$ 117,271,858	45.88%	\$ 114,128,589	45.18%	\$ 3,143,269
Classified Salaries	41,880,526	16.39%	41,480,586	16.42%	399,940
Employee Benefits	58,549,027	22.91%	59,420,993	23.52%	(871,966)
Supplies and Materials	13,573,544	5.31%	12,601,566	4.99%	971,978
Contractual Services	23,284,776	9.11%	23,960,831	9.49%	(676,055)
Local Mileage & Travel	370,565	0.14%	634,579	0.25%	(264,014)
Capital Outlay	657,393	0.26%	375,331	0.15%	282,062
<b>Total Expenditures</b>	<b>\$ 255,587,689</b>	<b>100.00%</b>	<b>\$ 252,602,475</b>	<b>100.00%</b>	<b>\$ 2,985,214</b>

\* Actual data through May 2014

APPENDIX B

<b>Financial Statement 2013-14</b>				
	(1) Budget	(2) Projection Method 1	(3) Projection Method 2	(4) Variance (1) vs. (3)
Beginning Fund Balance	\$ 34,213,885	\$ 33,608,934	\$ 33,608,934	\$ (604,951)
Revenue	331,263,739	340,291,738	334,356,208	3,092,469
Other Financing Sources	1,500,000	1,265,565	1,565,166	65,166
Total Resources Available	366,977,624	375,166,237	369,530,308	2,552,684
Expenditures	343,610,753	336,751,429	338,144,806	5,465,947
Other Financing Uses	-	-	-	-
Total Use of Resources	343,610,753	336,751,429	338,144,806	5,465,947
Ending Fund Balance	<u>\$ 23,366,871</u>	<u>\$ 38,414,808</u>	<u>\$ 31,385,502</u>	<u>\$ 8,018,631</u>
Detail of Ending Fund Balance				
Nonspendable - Inventory & Prepaid Items	\$ 3,650,093	\$ 2,453,324	\$ 2,453,324	\$ (1,196,769)
Committed to Debt & Fiscal Management	10,059,688	13,165,986	12,869,210	2,809,522
Committed to Encumbrances	197,087	395,277	395,277	198,190
Committed to Contingencies	1,000,000	1,000,000	1,000,000	-
Restricted for Carryover	250,000	650,000	450,000	200,000
Restricted for Debt Service	73,043	73,043	73,043	-
Assigned to Carryover	150,000	1,571,614	1,771,618	1,621,618
Assigned to Curriculum & Instruction	919,098	1,840,222	1,840,222	921,124
Assigned to Future Operations	7,067,862	17,265,342	10,532,808	3,464,946
Unassigned Fund Balance	-	-	-	-
Total Fund Balance	\$ 23,366,871	\$ 38,414,808	\$ 31,385,502	\$ 8,018,631
Method 2 projections are used for all tables and graphs in this report.				



**Tacoma Public Schools**  
**Curriculum and Instruction - Schedule of Expenditures**

BRC	Description	Actual Expenditures to Date										Total Expenditures
		2003-2004	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-12	2012-13	
700	Curriculum Direction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
708	Technology Training	246,464	135,812	41,785	(551)	-	-	-	-	-	-	1,426,810
709	Elem Curriculum Support	-	69,579	(835)	-	-	-	-	-	-	-	1,781,251
710	General	219,089	182,616	(24,468)	6,223	-	-	-	-	-	-	7,142,305
711	Mathematics K-12	146,641	82,011	18,232	1,932,657	893,920	467,135	353,203	2,135,313	500,948	1,243,062	15,061,800
712	Social Studies K-12	11,076	8,260	13,296	11,902	253,586	44,626	1,138,574	72,305	12,552	132,762	3,532,812
713	Fine Arts	3,512	10,380	3,477	30,520	49,393	90,252	193,212	61,971	56,300	63,464	1,977,534
714	Second Language	32,015	54,634	216,465	116,816	43,207	67,548	37,926	38,685	57,943	15,044	1,539,244
715	Library Services	270,658	148,259	94,281	408	-	-	-	-	-	1,663,415	3,344,607
716	Textbook Depository	-	-	-	-	-	-	-	-	-	-	-
717	Curriculum Development	-	-	-	-	-	-	-	-	-	-	-
718	Literacy K-12	478,423	686,712	448,220	146,750	3,619,053	153,865	245,522	528,743	395,364	1,017,815	12,469,487
719	Assessment	59,974	27,873	106,700	115,527	140,559	142,249	127,624	147,756	108,858	149,753	1,778,825
720	Science K-12	932,517	753,823	162,495	264,618	239,350	151,093	190,655	179,173	187,135	275,670	7,401,209
722	Guidance	-	-	-	-	-	-	-	-	-	-	30,018
723	Professional Library	1,416	11,076	7,423	5,289	-	-	-	-	-	-	50,406
743	Health	17,082	197,696	14,821	9,666	6,098	7,427	8,088	9,125	16,376	62,946	348,360
743	Physical Education	-	-	-	-	-	-	-	-	-	-	195,992
743	Kindergarten	-	-	-	-	-	-	-	-	-	-	12,049
743	Middle School Advisory	-	-	-	-	-	-	-	-	-	-	831
743	Credit for Receipts	-	-	-	-	-	-	-	-	-	-	-
743	Transfr to Highly Capable	-	-	-	-	-	-	-	-	-	-	-
743	Management Adjustment	-	-	-	-	-	-	-	-	-	-	-
	<b>Adoptions</b>	2,418,867	2,368,731	1,101,892	2,639,825	5,245,166	1,124,195	2,294,804	3,173,072	1,335,474	4,623,933	(3,405,070)
710	Debt Service	-	-	-	-	-	-	-	-	-	-	54,822,287
716	Textbook Depository	241,433	66,945	47,118	53,472	62,299	(25,564)	(8,472)	(748)	15,785	(33,758)	5,591,620
717	Promotion Policy	1,643	-	-	-	-	-	-	-	-	-	3,375,741
	<b>Other</b>	243,076	66,945	47,118	53,472	62,299	(25,564)	(8,472)	(748)	15,785	(33,758)	1,983,884
	<b>Total</b>	\$2,661,943	\$2,435,676	\$1,149,010	\$2,693,297	\$5,307,465	\$1,098,631	\$2,286,332	\$3,172,324	\$1,351,259	\$4,590,175	\$65,773,532
	Optional Training Days	3	4	4	4	4	4	4	4	4	4	

Optional Days

936,170

Total

\$5,526,345

**GRANT ACTIVITY FOR 2013-2014**  
**AS OF MAY 2014**

PROGRAM NAME	PROGRAM NUMBER	CURRENT GRANT AMOUNT	LOCAL SUPPORT	FUNDS AVAILABLE	INDIRECT COST	DIRECT COSTS	LOCAL SUPPORT COSTS	TOTAL DIRECT INDIRECT & LOCAL SUPPORT COSTS	VARIANCE FAVORABLE (UNFAVORABLE)
ARRA - School Improvement 12-13	12503	28,414		28,414	1,022	27,392		28,414	
ARRA - School Improvement 13-14	12504	147,452		147,452	6,133	141,319		147,452	
BECCA	01030	138,420		138,420		28,867		28,867	109,553
Flow Through 13-14	24504	6,162,783		6,162,783	256,340	5,906,443		6,162,783	
Supp Serv Presch Handicap Children	24514	250,179		250,179	10,406	239,773		250,179	
Safety Net	24564	909,660		909,660	37,837	871,823		909,660	
Safety Net - State	21560	500,000		500,000		500,000		500,000	
Spec Ed Transition Activities	24615	586		586					586
Spec Ed Impact Aid	29000	24,255		24,255		24,255		24,255	
Carl Perkins Program Improvement	38504	249,746		249,746	10,388	239,358		249,746	
Non-Traditional Fields	38534	9,500		9,500	395	9,105		9,500	
CTE Skills Center Trade & Industries	45640	5,000		5,000		5,000		5,000	
Advanced Placement Test Fee-Foss	51154	5,264		5,264		5,264		5,264	
Title I Carry over	51504	1,174,726		1,174,726	48,862	1,125,864		1,174,726	
Title I 13-14	51504	9,049,427		9,049,427	351,452	8,097,975		8,449,427	600,000
Title X, Part C Education for Homeless	51534	38,250		38,250	785	21,071		21,856	16,394
Title I, Part A Reallocation	51544	152,639		152,639	6,348	146,291		152,639	
Title I-Part D-N & D Remann Hall	51604	134,908		134,908	3,967	91,432		95,399	39,509
ESEA Emerging School-Arlington	51634	2,500		2,500	103	2,397		2,500	
ESEA Focus School-Boze	51634	20,000		20,000	831	19,169		20,000	
ESEA Emerging School-Lister	51634	2,500		2,500	103	2,397		2,500	
ESEA Focus School-Mann	51634	20,000		20,000	831	19,169		20,000	
ESEA Priority School-Roosevelt	51634	30,000		30,000	1,247	28,753		30,000	
ESEA Priority School-Giaudrone	51634	30,000		30,000	1,247	28,753		30,000	
ESEA Priority School-Jason Lee	51634	30,000		30,000	1,247	28,753		30,000	
ESEA Priority School-Stewart	51634	30,000		30,000	1,247	28,753		30,000	
ESEA Priority School-1st Creek	51634	30,000		30,000	1,247	28,753		30,000	
Title II Pt. A -CSR/Prof Develop	52474	1,898,907		1,898,907	78,985	1,819,922		1,898,907	
LAP - carryover	55500	480,354		480,354	19,980	460,374		480,354	
LAP	55500	7,935,032		7,935,032	319,657	7,365,375		7,685,032	250,000
Remann Hall	56510	496,670		496,670	19,123	384,844		403,967	92,703
Title I Part D Neglected & Delin.	57514	119,779		119,779	3,531	81,357		84,888	34,891
WASL Retakes	58010		345	345					345
Collection of Evidence	58020	32,900	16,469	49,369		29,178	16,469	45,647	3,722
WAAS-DAW	58040		922	922					922
HSPE Testing	58060	15,520	23,044	38,564					38,564
Certification Bonus	58079	1,242,182		1,242,182		1,242,182		1,242,182	
Jobs for Washington's Graduate 13-14	58214	16,000		16,000	1,046	14,954		16,000	
CenturyLink Teachers & Technology	58234	5,000		5,000	207	4,793		5,000	
Dual Credit Capacity Expansion	58244	63,956		63,956	1,508	21,537		23,045	40,911
College Readiness Initiative-AVID 13-14	58563	86,757		86,757		82,694		82,694	4,063
College Readiness Initiative-AVID 14-15	58564	61,950		61,950					61,950

**GRANT ACTIVITY FOR 2013-2014**  
**AS OF MAY 2014**

PROGRAM NAME	PROGRAM NUMBER	CURRENT GRANT AMOUNT	LOCAL SUPPORT	FUNDS AVAILABLE	INDIRECT COST	DIRECT COSTS	LOCAL SUPPORT COSTS	TOTAL DIRECT INDIRECT & LOCAL SUPPORT COSTS	VARIANCE FAVORABLE (UNFAVORABLE)
Nav 101 College Readiness Init. 13-14	58624	124,260		124,260		102,153		102,153	22,107
Ed. Leadership Intern	58654	6,420		6,420		6,420		6,420	
Recruiting Washington Teachers	58664	21,250		21,250	1,390	19,860		21,250	
Wa FIRST-1st Robotics Competition-Wilson	58674	3,000		3,000	125	2,875		3,000	
Wa FIRST-1st Robotics Competition-SOTA	58674	3,000		3,000	196	2,804		3,000	
Wa FIRST-1st Robotics Competition-SAMI	58674	3,000		3,000	196	2,804		3,000	
Wa FIRST-1st Lego League-Giaudrone	58684	800		800	52	748		800	
Wa FIRST-1st Lego League-Meeker	58684	800		800	52	748		800	
Wa FIRST-1st Lego League-1st Creek	58684	800		800	52	748		800	
Wa FIRST-1st Tech Challenge-Stewart	58694	1,600		1,600	104	1,496		1,600	
Wa FIRST-1st Tech Challenge-Foss	58694	1,600		1,600	104	1,496		1,600	
Wa FIRST-1st Tech Challenge-Mt. Tahoma	58694	1,600		1,600	104	1,496		1,600	
Wa FIRST-1st Tech Challenge-Stadium	58694	1,600		1,600	104	1,496		1,600	
Wa FIRST-1st Tech Challenge-Wilson	58694	1,600		1,600	104	1,496		1,600	
Wa FIRST-1st Tech Challenge-SOTA	58694	1,600		1,600	104	1,496		1,600	
Wa FIRST-1st Tech Challenge-SAMI	58694	1,600		1,600	104	1,496		1,600	
TPEP Teacher Training Funds	58774	281,644		281,644	2,170	50,000		52,170	229,474
State Open Doors-Reengagement Ctr	58902		851,185	851,185			461,915	461,915	389,270
State Open Doors Program-TCC	58902		692,441	692,441			120,785	120,785	571,656
State Open Doors Program-Goodwill	58902		129,240	129,240			121,776	121,776	7,464
Juveniles in Adult Jails	59100	93,068		93,068	3,353	71,333		74,686	18,382
Head Start Regular 12-13	61513	1,293,476		1,293,476	117,501	1,175,005		1,292,506	970
Head Start Regular 13-14	61514	5,125,770		5,125,770	357,269	3,572,687		3,929,956	1,195,814
Head Start Training 12-13	61523	22,255		22,255	1,495	20,604		22,099	156
Head Start Training 13-14	61524	54,230		54,230	3,132	39,147		42,279	11,951
Title III Limited Eng. Prof 13-14	64504	558,758		558,758	2,036	101,784		103,820	454,938
Transitional Bilingual	65000	2,490,762		2,490,762		2,314,830		2,314,830	175,932
Transitional Bilingual	65000		1,064,226	1,064,226			1,064,226		
Indian Education 13-14	68504	117,531		117,531	4,889	112,642		117,531	
Spec Ed Reimbursable	69100	184,881		184,881		178,332		178,332	6,549
District Conferences	69200		8,850	8,850			5,305	5,305	3,545
Summer School-Tuition	73000	39,020		39,020		39,020		39,020	
Summer School-State	73000		119,100	119,100			119,100		
Highly Capable	74000	269,142		269,142		308,887		308,887	(39,745)
Montessori - Tuition Preschool	79010		410,822	410,822			401,607	401,607	9,215
ECEAP 13-14	79104	859,832		859,832		799,800		799,800	60,032
EDGE Foundation	79134	35,000		35,000		26,008		26,008	8,992
City of Tacoma -Truancy TPD	79164		48,000	48,000			48,000	48,000	
Youth America Service-1st Creek	79171	499		499		499		499	
Youth America Service-1st Creek	79172	48		48		48		48	
Refugee Child School Impact	79224	15,650		15,650		15,650		15,650	
Navy ROTC - Apportionment	79264		115,360	115,360			136,035	136,035	(20,675)
Tacoma Kids Rock	79285	1,282		1,282					1,282

**GRANT ACTIVITY FOR 2013-2014  
AS OF MAY 2014**

PROGRAM NAME	PROGRAM NUMBER	CURRENT GRANT AMOUNT	LOCAL SUPPORT	FUNDS AVAILABLE	INDIRECT COST	DIRECT COSTS	LOCAL SUPPORT COSTS	TOTAL DIRECT INDIRECT & LOCAL SUPPORT COSTS	VARIANCE FAVORABLE (UNFAVORABLE)
Navy ROTC/Orient-Uniform	79294	5,046		5,046		8,300	8,300		(3,254)
Community Preschool	79310		122,657	122,657					122,657
City of Tacoma Mini-grants 2012-2013	79333	4,832		4,832		2,362	2,362		2,470
City of Tacoma Mini-grants 2013-2014	79334	4,050		4,050		4,050	4,050		
Raikes Foundation	79372	409		409	18	391	409		
Raikes Foundation	79373	18,006		18,006		164	164		17,842
ECEAP USDA Meals/Snacks	79384	15,000		15,000		15,000	15,000		
Tacoma: Perseverance Over Poverty	79393	10,354		10,354	1,305	9,000	10,305		49
Washington STEM	79441	6,212		6,212		2,553	2,553		3,659
Family Literacy Project-CenturyLink	79453	11,500		11,500					11,500
Muckleshoot Indian Tribe	79464	7,500		7,500					7,500
Tacoma Tuency Center	79494	22,222		22,222		22,222	22,222		
Tacoma Tuency Center	79494		24,521	24,521			28,828		(4,307)
Air Force ROTC - Apportionment	79504		120,804	120,804			123,676		(2,872)
Air Force ROTC	79504	58,524		58,524		58,524	58,524		
Air Force ROTC-Discretionary	79518	162		162					162
Air Force ROTC Tuition	79520		1,327	1,327			949		378
Marines-Apportionment	79534		96,365	96,365			126,083		(29,718)
City of Tacoma-Ladies First Program	79573	27,720		27,720		27,720	27,720		
Curriculum Fundraising	79580		399,146	399,146			284,909		114,237
Read 2 Me (formerly Werlin)	79590		42,247	42,247			25,983		16,264
Puyallup Tribe - McCarver	79604	677		677					677
Puyallup Tribe of Indians Donation Yr 5	79612	1,451		1,451		1,451	1,451		
Puyallup Tribe of Indians Donation Yr 6	79613		96,000	96,000			86,693		9,307
McKinney-Vento Workforce Project	79623	184,600		184,600		113,964	113,964		70,636
WaKIDS Implementation	79634	38,400		38,400		4,826	4,826		33,574
GRADS Mini-Grants	79644	2,000		2,000	83	1,917	2,000		
WaKIDS - PSES	79654	35,340		35,340		42,272	42,272		(6,932)
Lincoln Center Intelligence + Char.	79693	50,000		50,000	196	5,257	5,453		44,547
Lincoln Center Extended Day Supp.	79733	10,311		10,311					10,311
UWT-Dual Track TELL Program	79743	46,200		46,200		43,707	43,707		2,493
UWT-Dual Track TELL Program	79744	40,000		40,000					40,000
The Greater Tacoma Community Foundation	79754	9,900		9,900		3,000	3,000		6,900
Hilltop Artists	79780		172,184	172,184			172,184		
Arts Collaboration	79850		32,868	32,868			18,692		14,176
Tacoma National Board Project	79884		4,341	4,341			12,755		(8,414)
Categorical-State	79000	12,672		12,672		12,672	12,672		
School Safety Allocation	97580		2,927,725	2,927,725			2,868,654		59,071
<b>GRAND TOTAL</b>		<b>44,224,949</b>	<b>7,714,309</b>	<b>51,939,258</b>	<b>1,682,313</b>	<b>38,881,247</b>	<b>6,474,413</b>	<b>47,037,973</b>	<b>4,901,285</b>



[www.tacomaschools.org](http://www.tacomaschools.org)

### Board of Directors

Kurt Miller, President

Scott Heinze, Vice President

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CAMBODIAN	LAOTIAN	SPANISH
ផ្ញើភ្ជាប់មកជាមួយនេះគឺជាឯកសារដ៏សំខាន់មកពីសាលារៀនរបស់កូនអ្នក ។ សូមមេត្តារកគេជួយបកប្រែឯកសារនេះឲ្យអ្នក ។ សូមអរគុណ ។	ຂັດຕິດມາພ້ອມນີ້ແມ່ນເອກະສານສຳຄັນ ຈາກໂຮງຮຽນຂອງລູກທ່ານ. ກະລຸນາຮັບເອົາເອກະສານຊຶ່ງພວກເຮົາໄດ້ແປໃຫ້ທ່ານແລ້ວນີ້ໄວ້ດ້ວຍ. ຂອບໃຈ.	Adjunto encontrará un documento importante de la escuela de su hijo/a. Si corresponde, sírvase pedir que se lo traduzcan. Muchas gracias.
KOREAN	RUSSIAN	VIETNAMESE
귀댁 자녀의 학교에서 보내 드리는 본 서류는 중요합니다. 자녀에게 서류에 있는 내용을 설명해 달라고 하십시오. 감사합니다.	В приложении Вы найдете важный документ из школы, где учится Ваш ребенок. Пожалуйста, попросите, чтобы Вам его перевели. Спасибо!	Kèm theo đây là giấy tờ quan trọng của nhà trường con em quý vị. Xin hãy nhờ người giải thích những giấy tờ này cho quý vị. Cảm ơn.

**Attached is an important document from your child's school. Please have this document translated for you. Thank you.**

#### Tacoma School District No. 10 Non-Discrimination Statement

Tacoma School District No. 10 does not discriminate in any programs or activities on the basis of sex, race, creed, religion, color, national origin, age, veteran or military status, sexual orientation, gender expression or identity, disability, or the use of a dog guide or trained service animal (a service animal is a dog or miniature horse that is individually trained to do work or perform tasks for the benefit of an individual with a disability). The following employees have been designated to handle questions and complaints of alleged discrimination:

**Title IX Coordinator,** Jennifer Kubista, Director, Student Life and Athletics; P.O. Box 1357, Tacoma, WA 98401-1357; (253) 571-1123; [jkubist@tacoma.k12.wa.us](mailto:jkubist@tacoma.k12.wa.us)

**Section 504 Coordinator,** Jennifer Trautler, Executive Director, Student Services; P.O. Box 1357, Tacoma, WA 98401-1357; (253) 571-1224; [jtrautl@tacoma.k12.wa.us](mailto:jtrautl@tacoma.k12.wa.us)

**ADA Coordinator,** Kirsten Anderson-Connolly, HR Compliance Coordinator; P.O. Box 1357, Tacoma, WA 98401-1357; (253) 571-1250; [HRInfo@tacoma.k12.wa.us](mailto:HRInfo@tacoma.k12.wa.us)

**Civil Rights Compliance Coordinator,** Lynne Rosellini, Assistant Superintendent, Human Resources; P.O. Box 1357, Tacoma, WA 98401-1357; (253) 571-1250; [HRInfo@tacoma.k12.wa.us](mailto:HRInfo@tacoma.k12.wa.us)

#### Tacoma School District No. 10 Equal Access Statement

The District also provides equal access to designated youth groups as identified in its Use of School Facilities Policy and Regulation pursuant to the Boy Scouts of America Equal Access Act. The following district official has been designated to handle inquiries regarding the Boy Scouts of America Equal Access Act: Chief Operating Officer, Sam Bell; P.O. Box 1357, Tacoma, WA 98401-1357; (253) 571-3300.



Instagram

YouTube

