

# **2012-2013 First Quarter Financial Report**

**September 1, 2012 - November 30, 2012**

*(Unaudited)*

**Tacoma School District No. 10**

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

**2012 - 2013**

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

Financial Operations through: November 30, 2012

**Board of Directors**

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President

Kurt Miller  
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Scott Heinze  
Director

Catherine Ushka  
Director

Karen Vialle  
Director

**Administration**

Carla J. Santorno  
Superintendent

Ron Hack  
Chief Financial Officer

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

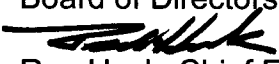
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**Ronald Hack**  
**Chief Financial Officer**  
601 South 8th Street • P.O. Box 1357  
Tacoma, Washington 98401-1357  
253-571-1200 • Fax 253-571-1082

Date: January 11, 2013  
To: Board of Directors  
From:   
Ron Hack, Chief Financial Officer  
Re: First Quarter Unaudited Financial Report 2012-13

## **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 three 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 through November 30, 2012 with information through the time frame for Fiscal Year 2011-12. Specific variances are explained in the body of this report.

**Table 1**

<b>General Fund Comparison for the fiscal period ended</b>	<b>November 30, 2011</b>	<b>November 30, 2012</b>	<b>Variance Higher/(lower)</b>
<b>Beginning Fund Balance</b>	<b>\$ 41,611,645</b>	<b>\$ 39,481,466</b>	<b>\$ (2,130,179)</b>
<b>Revenue</b>	<b>87,420,196</b>	<b>88,985,773</b>	<b>1,565,577</b>
<b>Other Financing Sources</b>	<b>8,855</b>	<b>4,529</b>	<b>(4,326)</b>
<b>Total Resources Available</b>	<b>129,040,696</b>	<b>128,471,768</b>	<b>(568,928)</b>
<b>Expenditures</b>	<b>79,175,402</b>	<b>82,633,931</b>	<b>3,458,529</b>
<b>Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Use of Resources</b>	<b>79,175,402</b>	<b>82,633,931</b>	<b>3,458,529</b>
<b>Ending Fund Balance</b>	<b>\$ 49,865,294</b>	<b>\$ 45,837,836</b>	<b>\$ (4,027,457)</b>

## **REVENUE and OTHER FINANCING SOURCES**

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

General fund revenue and other financing sources for the first quarter were \$88,990,302. This was \$1,561,251 or 1.8% more than last year at this time. Of this variance \$1.1 million was due to an increase in local levy revenue and is described in further detail in the paragraph directly below **Table 2**. In addition, both state general and special purpose revenues have increased. The remaining variance was due to a combination of changes in the other six major 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 November 2011</b>	<b>Percent of Total</b>	<b>Through November 2012</b>	<b>Percent of Total</b>	<b>Variance higher/(lower)</b>
Local Taxes	\$ 36,655,867	41.93%	\$ 37,774,847	42.45%	\$ 1,118,980
Local Non-Tax	1,785,316	2.04%	1,723,622	1.94%	(61,694)
State, General Purpose	34,672,177	39.66%	34,999,076	39.33%	326,899
State, Special Purpose	7,405,790	8.47%	7,656,921	8.60%	251,131
Federal, General Purpose	65,305	0.07%	54,199	0.06%	(11,106)
Federal, Special Purpose	6,820,979	7.80%	6,737,977	7.57%	(83,002)
Revenue - Other Districts	-	0.00%	5,000	0.01%	5,000
Revenue - Other Agencies	14,762	0.02%	34,130	0.04%	19,368
Revenue - Other Financing	8,855	0.01%	4,529	0.01%	(4,326)
<b>Total Revenue</b>	<b>\$ 87,429,051</b>	<b>100.00%</b>	<b>\$ 88,990,302</b>	<b>100.00%</b>	<b>\$ 1,561,251</b>

**Local Tax** revenues consist of tax receipts from the local maintenance and operation levies. Local tax revenues increased \$1,118,980 or 3.1% from last year at this time. The variance reflects an increase in the levy base (i.e., certain State and Federal revenues) used to calculate the 2012 levy versus the 2011 levy; thereby, increasing the actual revenue from year to year. In addition, the district will be collecting approximately \$810,000 in tax revenues lost in prior years due to administrative refunds. When the district collects taxes on property that is subsequently destroyed or adjudicated from the tax rolls, the property owner is given an administrative refund. Administrative refunds are a loss of revenue to the district in the year they are issued. As part of RCW 84.69, the county treasurer will re-levy for this lost revenue as part of the normal levy calculations for the current year. The 2012 amount was \$1.68 million with collections occurring in the 2011-12 and 2012-13 fiscal years. The 2013 amount is \$339,800 with collections occurring in the 2012-13 and 2013-14 fiscal years. It is important to note that these collections are making up for lost revenue from previous tax years and is in addition to the \$82 million that the district is allowed to collect for the 2012 year as approved by Tacoma voters on February 9, 2010.

**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 \$326,899 or 0.9% 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 will update the apportionment calculation with actual year to date data. Apportionment revenue increased \$388,262 compared to this time last year. This variance is due to an increase in the staff mix factor and aggregate hold harmless amount compared to last year. Effective with the 2011-12 year, the State Legislature established new funding formulas for several programs which receive state special purpose revenue. To ensure high poverty districts were not negatively impacted the legislature enacted a Hold Harmless clause along with these new funding formulas. The Hold Harmless clause maintains funding levels based on the old calculation methodology for Learning Assistance Program (LAP), Transitional Bilingual, and Highly Capable as well as some aspects of Basic Education but is not allocated directly to the individual programs but to state general purpose apportionment revenue. This was partially offset by a decrease of \$61,363 in LEA revenue 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 \$6 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 \$251,131 or 3.4% compared to last year at this time. More eligible students are participating in Special Education resulting in an increase of \$78,257. In addition, the change to the funding of Transportation has resulted in an increase of \$52,167 compared last year. A difference in the timing of payments for the Learning Assistance Program (LAP) and Child Nutrition Services also resulted in increases of \$58,083 and \$46,238, respectively.

## COMPARISON OF BUDGET VS. PROJECTED

**Table 3** compares budget and projected revenues and other financing sources for 2012-13. Projected revenue is \$316,416,441 or 1.7% below budget.

**Local Tax** revenue is projected to be \$742,933 or 0.9% above budget. Of this variance, approximately \$340,000 is due to administrative refunds processed in the prior year. The remaining variance is due to an increase in the collection rate.

**Local Non-Tax** revenues are projected to be \$348,928 or 5.9% below budget. This is due to anticipating Capital Project Fund indirect revenue to be at the same level as last year; which is \$400,000 below budget. This will be partially offset by smaller increases in several other items within this category.

**State, General Purpose** revenue is projected to be \$1,692,874 or 1.1% above budget. Apportionment revenue is projected to be \$1,048,734 above budget. Of this variance, \$739,117 is due to the Hold Harmless clause. In addition, increases in the district's staff mix factor resulted in a projected increase of \$309,617 compared to budget. LEA revenue is also projected to be \$644,140 above budget.

**State, Special Purpose** revenue is projected to be \$4,170,568 or 10.1% below budget. The district provided capacity of \$6,000,000 for potential grant awards in this category for the 2012-13 budget. Through the first quarter of this year, only \$797,057 of the capacity was used; this includes \$441,272 for federal grants and \$164,588 for other miscellaneous programs. It is currently projected that approximately \$4.5 million of the grant capacity will be not be used.

**Federal, Special Purpose** revenue is projected to be \$2,237,059 or 5.4% below budget. Of this variance, \$1,960,322 is due to the difference in the estimated awards (including \$1.5 million carry over) used to develop the budget and the actual award for Title I – Disadvantaged. In addition, reimbursements for student meals are projected to be \$338,909 below budget. These were partially offset by small increases in several other programs within this category.

**Revenue – Other Districts** is projected to be \$405,358 or 22.5% below budget. The reimbursements for special education services rendered to students from other districts are projected to be \$410,358 below budget. The district bills at the end of the first semester and the end of the school year for these services.

**Revenue – Other Agencies** is projected to be \$211,275 or 86.2% above budget. This is due to \$175,373 projected reimbursements for Special Education training.



**Revenue – Other Financing** is projected to be \$887,107 or 63.4% below budget due to the expectation that \$891,636 less in capital project fund revenue will be transferred to the general fund to pay for certain technology expenditures than was budgeted.

**Table 3**

<b>Revenue and Other Financing Sources</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	\$ 81,556,699	25.34%	\$ 82,299,632	26.01%	\$ 742,933
Local Non-Tax	5,951,374	1.85%	5,602,446	1.77%	(348,928)
State, General Purpose	147,854,891	45.93%	149,547,765	47.26%	1,692,874
State, Special Purpose	41,397,279	12.86%	37,226,711	11.77%	(4,170,568)
Federal, General Purpose	374,080	0.12%	295,849	0.09%	(78,231)
Federal, Special Purpose	41,317,287	12.84%	39,080,228	12.35%	(2,237,059)
Revenue - Other Districts	1,800,000	0.56%	1,394,642	0.44%	(405,358)
Revenue - Other Agencies	245,000	0.08%	456,275	0.14%	211,275
Revenue - Other Financing	1,400,000	0.43%	512,893	0.16%	(887,107)
<b>Total Revenue</b>	<b>\$ 321,896,610</b>	<b>100.00%</b>	<b>\$ 316,416,441</b>	<b>100.00%</b>	<b>\$ (5,480,169)</b>

## **EXPENDITURES**

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

General fund expenditures through the first quarter were \$82,633,931. This was an increase of \$3,458,529 or 4.4% from last year at this time. Expenditures by object and variances from the previous year are summarized in **Table 4**.

**Table 4**

<b>Expenditure and Other Financing Uses Comparison by Year</b>					
<b>Expenditure Objects</b>	<b>Through November 2011</b>	<b>Percent of Total</b>	<b>Through November 2012</b>	<b>Percent of Total</b>	<b>Variance higher/(lower)</b>
Certificated Salaries	\$ 36,172,438	45.69%	\$ 36,850,518	44.59%	\$ 678,080
Classified Salaries	12,867,473	16.25%	13,085,001	15.83%	217,528
Employee Benefits	19,633,606	24.80%	19,786,036	23.94%	152,430
Supplies and Materials	4,423,615	5.59%	6,217,448	7.52%	1,793,833
Contractual Services	5,967,018	7.54%	6,386,641	7.73%	419,623
Local Mileage & Travel	127,792	0.16%	131,517	0.16%	3,725
Capital Outlay	(16,539)	(0.02%)	176,771	0.21%	193,310
Other Financing Uses	-	0.00%	-	0.00%	-
<b>Total Expenditures</b>	<b>\$ 79,175,402</b>	<b>100.00%</b>	<b>\$ 82,633,931</b>	<b>100.00%</b>	<b>\$ 3,458,529</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 \$678,080 or 1.9% from this time last year. Regular salaries decreased \$395,031 due to decreases of 10 certificated FTE compared to last year at this time. This was offset by a combined increase of \$478,121 for staff development and optional day training pay. In addition, a change in the rate for compensated absences resulted in an increase of \$281,039 in this category compared to last year. Expenditures for extra work for extra pay and certificated substitutes also increased \$227,675 and \$84,997, respectively.

**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 \$217,528 or 1.7% from this time last year. Regular salaries and staff development increased \$40,556 and \$59,199, respectively. The change in the rate for compensated absences also resulted in an increase of \$91,300 in this category. In addition, overtime, substitutes and vacancy transition pay combined for an increase of \$201,314 compared to last year. This was partially offset by a decrease of \$183,150 in extra work for extra pay.

**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 \$152,430 or 0.8% from this time last year. Retirement, social security and unemployment compensation combined for an increase of \$155,401 compared last year. In addition, the rates for employee protection and workers compensation went up 15% resulting in increases of \$126,052 and \$97,898, respectively. These were partially offset by the decrease of \$207,648 for health insurance benefits.

**Supplies and Materials** consist of expenditures for supplies, instructional materials, and equipment costing less than \$5,000. Expenditures in this category increased \$1,793,833 or 40.6% from this time last year. Of this variance, \$915,529 was due to computers and laptops which were deployed to the districts' high schools as part of the Technology Equity – Phase four. In addition, food costs for the Child Nutrition Services Department increased \$218,614 compared to this time last year. Title I – Disadvantaged purchased I-Pads and Comprehensive Pre-K Curriculum Kits to add five school locations to the pre-school program; this resulted in an increase of \$148,648 compared to last year. Head Start also purchased classroom instructional materials and supplies which resulted in an increase of \$135,768 in this category. Curriculum and Instruction purchased replacement textbooks, student workbooks and instructional materials for Literacy and Math which resulted in increases of \$172,269 and \$134,601, respectively. 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 \$419,623 or 7.0% from this time last year. Of this variance, \$231,864 was due to software licensing. This included fees for the new eSchoolPLUS student information system, district wide data warehousing, Power Plan budgeting software, Special Education IEP online and several other software programs. The installation, implantation, training and support of the literacy program Read 180 – Next Generation at Stewart Middle School resulted in an increase of \$103,464 for the School Improvement Grant (SIG), compared to last year. The differences in the contract rates and the school bus routes also resulted in an increase of \$102,250 for student transportation this year. These variances were partially offset by a decrease of \$186,334 which was paid to Pierce County last year for the November 2011 election of two School Board positions. The remaining variance of \$168,379 was due to smaller changes in several programs.

**Capital Outlay** expenditures consist of payments for items costing more than \$5,000 each and are not consumable by nature. Expenditures in this category increased \$193,310 compared to this time last year. Of this variance, \$144,311 was due to the purchase of six new school security vehicles for the district. The remaining variance of \$48,999 was due to smaller changes in several programs.

## Comparison of Budget vs. Projected

**Table 5** compares budget and projected annual expenditures in each object category for 2011-12. The total expenditures are projected to be \$322,812,306 or 3% under budget.

**Certificated and Classified Salaries** are projected to be \$1,232,822 and \$2,308,974 under budget, 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.), as well as variances 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 17 certificated and 33 classified FTE in programs paid for from special funding or other agencies, (e.g., Head Start, Reading First, etc.). In addition, support services is approximately 30 classified FTE below budget; the positions in support services include custodial, maintenance, business support, food services, transportation, and central administrative support.

**Employee Benefits** are projected to be \$948,591 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 \$2,438,306 under budget due to lower than anticipated spending in this category by several programs. This includes \$1.2 million for curriculum adoption materials and \$1.7 million in unused capacity built into this category for potential grant awards. This is partially offset by the projection of food costs being \$505,048 over budget for the Child Nutrition Services program.

**Contractual Services** are projected to be \$2,423,175 under budget. Of this variance, \$1.8 million is due to the difference between the anticipated carry over and 2012-13 award that was included in the adopted budget and the actual awards for Title I – Disadvantaged. Also included in this variance is the \$900,000 in capacity built into this category for potential grant awards. These variances are partially offset by \$253,841 projected expenditures for contracted Math professional development training.

**Capital Outlay** is projected to be \$599,025 below budget. This variance is due to \$843,516 capacity built into this category for potential grant awards. This is partially offset by the \$144,311 expenditure to the purchase of six new school security vehicles for the district. The remaining variance is due to smaller differences in several programs.

**Table 5**

Expenditure Objects	Budget	<u>Expenditures</u>		Percent of Total	Variance (over)/under
		Percent of Total	Projected	Percent of Total	
Certificated Salaries	\$ 153,280,439	46.06%	\$ 152,047,617	47.10%	\$ 1,232,822
Classified Salaries	53,957,149	16.22%	51,648,175	16.00%	2,308,974
Employee Benefits	70,873,271	21.30%	69,924,680	21.66%	948,591
Supplies and Materials	21,012,561	6.31%	18,574,255	5.75%	2,438,306
Contractual Services	31,780,776	9.55%	29,357,601	9.09%	2,423,175
Local Mileage & Travel	734,930	0.22%	742,887	0.23%	(7,957)
Capital Outlay	1,116,116	0.34%	517,091	0.16%	599,025
Other Financing Uses	-	0.00%	-	0.00%	-
<b>Total Expenditures</b>	<b>\$ 332,755,242</b>	<b>100.00%</b>	<b>\$ 322,812,306</b>	<b>100.00%</b>	<b>\$ 9,942,936</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. Guidance on the application of GASB 54 is provided through the state's "Accounting Manual for School Districts", and continues to be refined by OSPI, and the School District Accounting Advisory Committee. The 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 November 30, for 2011 and 2012. 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>November 2011</b>	<b>Percent of Revenue</b>	<b>November 2012</b>	<b>Percent of Revenue</b>	<b>Variance higher/(lower)</b>
Nonspendable - Inventory & Prepaid Items	\$ 2,243,741	0.70%	\$ 3,650,093	1.14%	\$ 1,406,352
Restricted for Risk Management	1,500,000	0.47%	-	0.00%	(1,500,000)
Committed to Debt and Fiscal Management	8,951,364	2.81%	9,636,346	3.01%	684,982
Committed to Encumbrances	788,421	0.25%	197,087	0.06%	(591,334)
Committed to Contingencies	1,000,000	0.31%	1,000,000	0.31%	-
<b>Total Debt &amp; Fiscal Management Fund Balance</b>	<b>\$ 14,483,526</b>	<b>4.54%</b>	<b>\$ 14,483,526</b>	<b>4.52%</b>	<b>\$ -</b>
Restricted for Carryover	\$ 447,070	0.14%	\$ 4,483	0.00%	\$ (442,587)
Restricted for Debt Service	182,608	0.06%	146,086	0.05%	(36,522)
Assigned to Carryover	1,382,926	0.43%	3,010,406	0.94%	1,627,480
Assigned to Curriculum & Instruction	2,393,229	0.75%	4,132,968	1.29%	1,739,739
Assigned to Future Operations	22,722,286	7.12%	17,703,997	5.52%	(5,018,289)
<b>Restricted or Assigned Fund Balance</b>	<b>\$ 27,128,119</b>	<b>8.51%</b>	<b>\$ 24,997,940</b>	<b>7.80%</b>	<b>\$ (2,130,179)</b>
<b>Total Nonspendable, Restricted, Committed and Assigned Fund Balance</b>	<b>\$ 41,611,645</b>	<b>13.05%</b>	<b>\$ 39,481,466</b>	<b>12.32%</b>	<b>\$ (2,130,179)</b>
Unassigned Fund Balance	\$ 8,253,649	2.59%	\$ 6,356,369	1.98%	\$ (1,897,280)
<b>Total Unassigned Fund Balance</b>	<b>\$ 8,253,649</b>	<b>2.59%</b>	<b>\$ 6,356,369</b>	<b>1.98%</b>	<b>\$ (1,897,280)</b>
<b>Total Fund Balance</b>	<b>\$ 49,865,294</b>	<b>15.64%</b>	<b>\$ 45,837,835</b>	<b>14.30%</b>	<b>\$ (4,027,459)</b>
<b>Revenue less other financing</b>	<b>\$ 318,917,948 *</b>		<b>\$ 320,496,610 **</b>		

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

\*\* 2012-13 total 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 \$3,650,093 to represent the inventory balance on August 31.

- The **Restricted for Risk Management** account was eliminated. It was determined, after further review, that the restriction was not required by the Washington State Risk Management Pool, Puget Sound Workers Compensation Trust or any regulations or legislation.
- The **Committed to Debt and Fiscal Management** account was established at \$9,636,346 to comply with board policy of maintaining a minimum fund balance.
- The **Committed to Encumbrances** account of \$197,087 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 policy 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				
	2012-13 Budget	Percent of Revenue	2012-13 Projected	Percent of Revenue	Variance higher/(lower)
Nonspendable - Inventory & Prepaid Items	\$ 2,243,741	0.70%	\$ 3,650,093	1.16%	\$ 1,406,352
Restricted for Risk Management	1,500,000	0.47%	-	0.00%	(1,500,000)
Committed to Debt and Fiscal Management	8,890,185	2.77%	9,636,346	3.05%	746,161
Committed to Encumbrances	788,421	0.25%	197,087	0.06%	(591,334)
Committed to Contingencies	1,000,000	0.31%	1,000,000	0.32%	-
<b>Total Debt &amp; Fiscal Management Fund Balance</b>	<b>\$ 14,422,347</b>	<b>4.50%</b>	<b>\$ 14,483,526</b>	<b>4.58%</b>	<b>\$ 61,179</b>
Restricted for Carryover	\$ -	0.00%	\$ -	0.00%	\$ -
Restricted for Debt Service	182,608	0.06%	146,086	0.05%	(36,522)
Assigned to Carryover	150,000	0.05%	2,942,869	0.93%	2,792,869
Assigned to Curriculum & Instruction	631,773	0.20%	1,575,262	0.50%	943,489
Assigned to Future Operations	5,942,447	1.85%	13,937,858	4.41%	7,995,411
<b>Restricted or Assigned Fund Balance</b>	<b>\$ 6,906,828</b>	<b>2.16%</b>	<b>\$ 18,602,075</b>	<b>5.89%</b>	<b>\$ 11,695,247</b>
<b>Total Nonspendable, Restricted, Committed and Assigned Fund Balance</b>	<b>\$ 21,329,175</b>	<b>6.66%</b>	<b>\$ 33,085,601</b>	<b>10.47%</b>	<b>\$ 11,756,426</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>\$ 21,329,175</b>	<b>6.66%</b>	<b>\$ 33,085,601</b>	<b>10.47%</b>	<b>\$ 11,756,426</b>
<b>Revenue less other financing</b>	<b>\$ 320,496,610 **</b>		<b>\$ 315,903,548 ***</b>		

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

\*\*\* 2012-13 total projected revenue less other financing sources as of November 30, 2012

## **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**.

This year the district's standards-based report card and Common Core State Standards (CCSS) were rolled out. 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 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 has begun this fall with the goal to select a curriculum that meets the requirements of the CCSS and implementation is planned for fall 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 this 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 this year. 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 will be providing elementary school classroom libraries. The Library Program will begin offering eBooks to promote reading in 2013-14.

**Table 8** displays the 2012-13 budget and projected expenditures for the Curriculum and Instruction department.

**Table 8**

Curriculum & Instruction

Resources

	Budget	Actual	Variance Incr/(Decrease)
Local Funding	\$ 1,466,097	\$ 1,472,288	\$ 6,191
Basic Education (Optional Days)	1,015,489	1,015,489	-
	<hr/> \$ 2,481,586	<hr/> \$ 2,487,777	<hr/> \$ 6,191
Carryover Reserve	4,065,676	4,132,968	67,292
One Time Additional Funding	-	-	-
Total Resources Available	<hr/> \$ 6,547,262	<hr/> \$ 6,620,745	<hr/> \$ 73,483

Expenditures

BRC	Description/Content Area	Budget	Actual	Variance Under/(Over)
710	General/Optional Days	\$ 1,015,489	\$ 747,939	\$ 267,550
711	Math	640,000	779,725	(139,725)
712	Social Studies	110,000	120,973	(10,973)
713	The Arts	1,030,000	414,952	615,048
714	Foreign Language	65,000	26,851	38,149
715	Textbook Depository	1,600,000	1,600,000	-
716	Textbook Depository	-	6,191	(6,191)
718	Literacy	640,000	655,620	(15,620)
719	Assessment	75,000	188,451	(113,451)
720	Science	715,000	214,849	500,151
743	Health/Fitness	25,000	22,382	2,618
	Total Expenditures	<hr/> \$ 5,915,489	<hr/> \$ 4,777,933	<hr/> \$ 1,137,556
C & I Carryover Reserve		\$ 631,773	\$ 1,575,262	\$ 943,489
C & I portion included in		\$ -	\$ 267,550	\$ 267,550
Basic Education carryover				

## **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 new this year. Currently 3,354 parents have used this online application for free and reduced meals.

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. Lunch Money Now deposits through December 31, 2012 total \$276,603; an increase of \$44,465 from the same period last year. In addition, the percentage of students eligible for free or reduced-price meals increased 0.7% from 62.0% in October 2011 to 62.7% in October 2012.

<b><u>Average Daily Meal Participation</u></b>				
	<b><u>2011-12</u></b>	<b><u>2012-13</u></b>	<b><u>Variance Incr/(Dec)</u></b>	<b><u>% Change</u></b>
<b>Free &amp; Reduced Breakfast</b>	7,458	7,800	342	4.59%
<b>Paid Breakfast</b>	406	439	33	8.13%
<b>Total Breakfast</b>	7,864	8,239	375	4.77%
<b>Free &amp; Reduced Lunch</b>	14,449	15,306	857	5.93%
<b>Paid Lunch</b>	3,156	3,327	171	5.42%
<b>Total Lunch</b>	17,605	18,633	1,028	5.84%

Child Nutrition Services operate programs in 54 school locations. The program served a daily average of 8,239 students in the breakfast program and 18,633 students in the lunch program. This reflects increases of 375 and 1,028 breakfast and lunch meals, respectively compared to last year's average daily meals served for the first quarter.

Revenues are projected to be \$198,173 below budget due to projected variances in the number of free and reduced meals served daily compared to estimates used during budget development. Food expenditures for the program are currently projected to be over budget by \$348,948. This is partially offset by projected savings in salaries and benefits. It is currently projected that the program will end the year with an operating shortfall of \$294,190. This shortfall amounts to \$0.06 per meal served or \$30.61 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	\$ 1,730,675	\$ 1,907,057	\$ 176,382
State Funding	299,246	263,600	(35,646)
Federal Funding	10,867,953	10,529,044	(338,909)
Other Governmental Entities	-	-	-
Sale of Equipment	-	-	-
Total Revenue	\$ 12,897,874	\$ 12,699,701	\$ (198,173)
Indirect Charges	(907,292)	(892,620)	14,672
Local Support	-	-	-
Prior Year Carryover	-	-	-
<b>Total Resources</b>	\$ 11,990,582	\$ 11,807,081	\$ (183,501)
<b>Expenditures</b>			
Salaries	\$ 3,987,174	\$ 3,868,270	\$ 118,904
Benefits	2,091,047	1,900,955	190,092
Supplies	5,164,710	5,513,658	(348,948)
Contractual	728,451	729,769	(1,318)
Travel	8,000	6,179	1,821
Equipment	1,000	62,371	(61,371)
Internal Transfers (in)/out	10,200	20,070	(9,870)
<b>Total Expenditures</b>	\$ 11,990,582	\$ 12,101,271	\$ (110,689)
Transfer Out	-	-	-
<b>Total Use of Resources</b>	\$ 11,990,582	\$ 12,101,271	\$ (110,689)
<b>Ending Balance</b>	\$ -	\$ (294,190)	\$ (294,190)

## **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 through 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 3,496 students; an increase of 32 students from last year's average of 3,464. Based on the state formula, the district will be funded for up to an average of 3,536 students (12.7% of 27,843 Total BEA Resident FTE Enrollment).

Revenue is projected to be \$373,481 above budget. State funding is projected to be \$743,023 above budget due to higher enrollment than was anticipated; special education enrollment for students ages birth through 5 years old (and not yet enrolled in kindergarten) and students enrolled in kindergarten through age 21 are currently projected to be 68 and 41 FTE above budget, respectively. This was partially offset by lower projected revenue from other districts. It is projected to be \$410,358 below budget due to changes in the number of students served and the services provided for these students. Program expenditures are projected to be \$323,166 below budget. This is due to projected savings in salaries and contractual services. As a result, it is currently projected that the program will end the year with an operating surplus of \$695,180.

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

**Table 10**

Special Education Consolidated Program Summary (Programs 01210, 21XXX and 24XXX)			
	<u>Budget</u>	<u>Projected</u>	<u>Variance</u> Favorable/ (Unfavorable)
<b>Revenue</b>			
State Funding	\$ 24,704,269	\$ 25,447,292	\$ 743,023
Federal Funding	7,600,894	7,641,710	40,816
Other Districts	1,800,000	1,389,642	(410,358)
Total Revenue	\$ 34,105,163	\$ 34,478,644	\$ 373,481
Indirect Charges	(1,668,676)	(1,715,514)	(46,838)
Local Support	10,968,419	11,013,790	45,371
Prior Year Carryover	-	-	-
<b>Total Resources</b>	\$ 43,404,906	\$ 43,776,920	\$ 372,014
<b>Expenditures</b>			
Certificated Salaries	\$ 21,545,029	\$ 21,466,964	\$ 78,065
Classified Salaries	7,377,302	7,183,605	193,697
Benefits	10,940,909	11,049,862	(108,953)
Supplies	161,688	169,621	(7,933)
Contractual	3,317,876	3,156,884	160,992
Travel	12,382	23,230	(10,848)
Equipment	24,000	-	24,000
Internal Transfers (in)/out	25,720	31,574	(5,854)
<b>Total Expenditures</b>	\$ 43,404,906	\$ 43,081,740	\$ 323,166
Transfer Out	-	-	-
<b>Total Use of Resources</b>	\$ 43,404,906	\$ 43,081,740	\$ 323,166
<b>Net Surplus/(Deficit)</b>	\$ -	\$ 695,180	\$ 695,180



## **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 last year of a five-year contract with Durham School Services. They are currently operating 99 home-to-school routes; the district is operating 50 Special Education routes. In addition, the department is transporting approximately 514 homeless students to their school of origin.

The state special purpose funding for transportation is based on the prior year's program expenditures. This is the second year of reporting data for the new state funding formula for transportation. State funding will be 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.

Transportation is currently projected to end the year with an operating shortfall of \$251,703 due to increased maintenance costs. 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	\$ 4,195,347	\$ 4,195,347	\$	-
Local Non-Tax	100,000	98,202		(1,798)
State Special Purpose	6,197,622	5,767,280		(430,342)
Total Revenue	\$ 10,492,969	\$ 10,060,829	\$	(432,140)
Indirect Charges	(222,859)	(207,384)		15,475
Prior Year Carryover	-	-		-
<b>Total Resources</b>	\$ 10,270,110	\$ 9,853,445	\$	(416,665)
<b>Expenditures</b>				
Salaries	\$ 2,538,854	\$ 2,168,696	\$	370,158
Benefits	1,270,643	1,125,409		145,234
Supplies	699,807	483,123		216,684
Contractual	6,768,906	7,306,207		(537,301)
Travel	2,500	2,401		99
Equipment	10,000	-		10,000
Internal Transfers (in)/out	(1,020,600)	(980,688)		(39,912)
<b>Total Expenditures</b>	\$ 10,270,110	\$ 10,105,148	\$	164,962
Transfer Out	-	-		-
<b>Total Use of Resources</b>	\$ 10,270,110	\$ 10,105,148	\$	164,962
<b>Net Surplus/(Deficit)</b>	\$ -	\$ (251,703)	\$	(251,703)

## **Career-Technical Education**

Career and Technical Education (CTE) 2012-13 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 2012-13 include the following:

- CTE Director and building administrators conduct 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 collaborate to facilitate professional development in 5D+ tailored to the needs of CTE instructional practice.
- Completion of Programs of Study Project for all comprehensive high schools with printed materials for 8<sup>th</sup> grade transition and course selection at high school.
- Provide instructional facilitator to support and mentor new CTE teachers through coaching, workshops and consultations. Contribute to the District’s conversation of customer orientation communications and create content for “Telling the Tacoma Story” through multi-media productions.
- Provide certificated career counselors for all high schools and facilitate middle school to high school transition activities. Articulate dual-credit communications with post-secondary institutions and maintain the Washington State Tech Prep Student Enrollment and Reporting System.
- Strengthen 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 the business and post-secondary education communities.
- Prepare OSPI-CTE re-approval of Family and Consumer Sciences career cluster programs and courses.

Program revenues are projected to be \$366,109 below budget due to lower than anticipated enrollment in high school enrollment, including Running Start and Fresh Start. As a result, the program is projecting saving in most expenditure categories. It is currently projected that the program will end the year with an operating surplus of \$141.

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	\$ 60,000	\$ 47,106	\$ (12,894)
State - Apportionment	11,818,265	11,536,975	(281,290)
Federal Special Purpose	334,336	257,411	(76,925)
Revenue from Other Districts	-	5,000	5,000
Sale of Equipment	-	-	-
Total Revenue	\$ 12,212,601	\$ 11,846,492	\$ (366,109)
Indirect Charges	(1,369,441)	(1,335,471)	33,970
Prior Year Carryover	-	67,536	67,536
<b>Total Resources</b>	\$ 10,843,160	\$ 10,578,557	\$ (264,603)
<b>Expenditures</b>			
Certificated Salaries	\$ 6,655,161	\$ 6,625,206	\$ 29,955
Classified Salaries	496,319	485,665	10,654
Benefits	2,355,363	2,408,022	(52,659)
Supplies	809,800	669,732	140,068
Contractual	399,967	334,375	65,592
Travel	91,650	27,574	64,076
Equipment	-	18,106	(18,106)
Internal Transfers (in)/out	34,900	9,735	25,165
<b>Total Use of Resources</b>	\$ 10,843,160	\$ 10,578,416	\$ 264,744
<b>Net Surplus/(Deficit)</b>	\$ -	\$ 141	\$ 141

## **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 \$33,085,601.

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**

<b>General Fund</b>	<b>Budget</b>	<b>Projected</b>	<b>Variance Surplus/(Deficit)</b>
<b>Beginning Fund Balance</b>	<b>\$ 32,187,807</b>	<b>\$ 39,481,466</b>	<b>\$ 7,293,659</b>
<b>Revenue</b>	<b>320,496,610</b>	<b>315,903,548</b>	<b>(4,593,062)</b>
<b>Other Financing Sources</b>	<b>1,400,000</b>	<b>512,893</b>	<b>(887,107)</b>
<b>Total Resources Available</b>	<b>354,084,417</b>	<b>355,897,907</b>	<b>1,813,490</b>
<b>Expenditures</b>	<b>332,755,242</b>	<b>322,812,306</b>	<b>9,942,936</b>
<b>Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Use of Resources</b>	<b>332,755,242</b>	<b>322,812,306</b>	<b>9,942,936</b>
<b>Ending Fund Balance</b>	<b>\$ 21,329,175</b>	<b>\$ 33,085,601</b>	<b>\$ 11,756,426</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.



**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 and projected average FTE by individual grade level for 2011-12 and 2012-13, and the variances between projected and budgeted average FTE for 2012-13.

**Table 14**

<b>K-12 Annual Average FTE Enrollment Two Year Comparison</b>					
	(A) 2011-12 Actual	(B) 2012-13 Budget	(C) 2012-13 Projected	(D) Variance (C)-(A)	(E) Variance (C)-(B)
Kindergarten *	1,286	1,331	1,306	20	(25)
Grade 1	2,367	2,438	2,496	129	58
Grade 2	2,334	2,300	2,276	(58)	(24)
Grade 3	2,182	2,238	2,285	103	47
Grade 4	2,205	2,122	2,116	(89)	(6)
Grade 5	2,153	2,109	2,180	27	71
<b>Elementary</b>	<b>12,527</b>	<b>12,537</b>	<b>12,659</b>	<b>132</b>	<b>122</b>
Grade 6	2,112	1,967	2,027	(85)	60
Grade 7	2,057	2,056	2,057	0	1
Grade 8	2,025	1,976	1,982	(43)	6
<b>Middle School</b>	<b>6,193</b>	<b>5,999</b>	<b>6,067</b>	<b>(127)</b>	<b>67</b>
Grade 9	2,401	2,651	2,449	48	(202)
Grade 10	2,201	2,065	2,092	(109)	27
Grade 11	1,794	1,777	1,686	(108)	(91)
Grade 12	1,532	1,475	1,546	14	71
<b>High School</b>	<b>7,927</b>	<b>7,969</b>	<b>7,774</b>	<b>(154)</b>	<b>(195)</b>
Running Start	177	187	191	14	4
<b>Grand Total *</b>	<b>26,825</b>	<b>26,692</b>	<b>26,691</b>	<b>(134)</b>	<b>(1)</b>
Fresh Start (FYI)	184	165	123	(61)	(42)
Actual data through December 2012					

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

In comparison with 2011-12 averages, projected enrollment average decrease of 134 student FTE, (**Table 14 column (D)**):

Elementary schools (grades K-5) increased by 132 FTE;  
Middle schools (grades 6-8) decreased by 127 FTE;  
High schools (grades 9-12) decreased by 154 FTE;  
Running Start (college level courses) increased by 14 FTE;  
and Fresh Start decreased by 61 FTE.

Fresh Start numbers are included for information purposes only since they are already included in grade 12 counts.

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.

2012-13 is the sixth 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 737 funded FTE in 2011-12. The budget for 2012-13 included 770 funded full-day kindergarten FTE; this enrollment is currently projected to be 769 funded FTE for the current year.

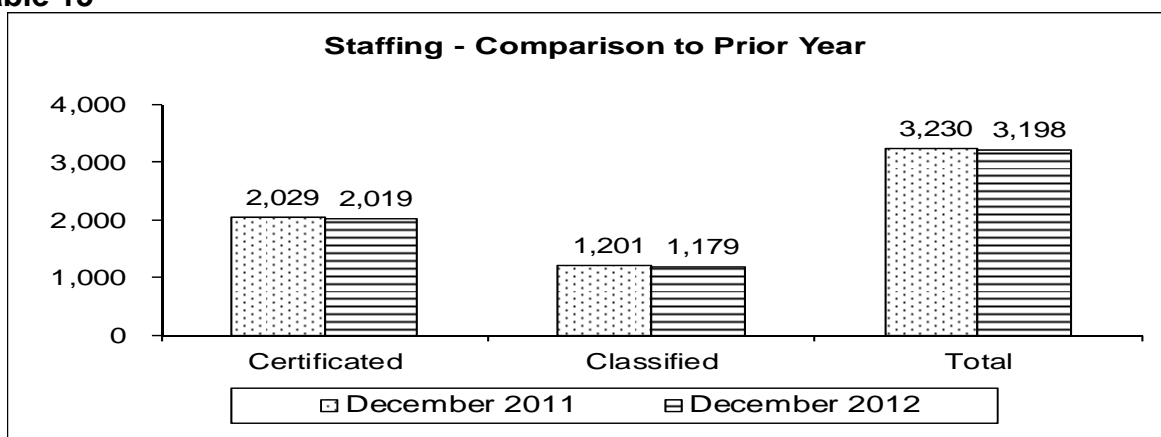
Kindergarten students and students who participate for only part of the year or part of each day are calculated as a portion of an FTE. Any district may choose to serve students more hours per day or per year than the state definition of full time equivalent. However, students who attend classes more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



## **STAFFING**

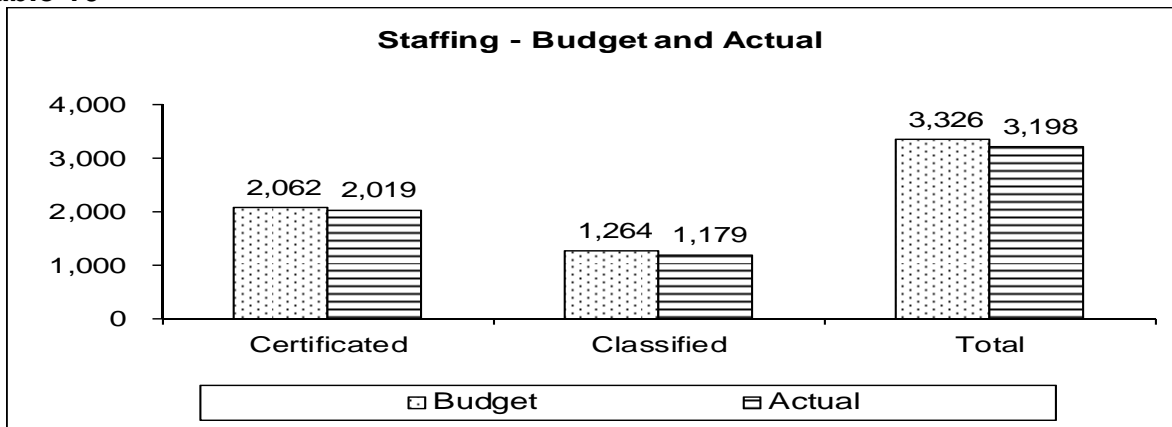
District staffing is divided into two categories: certificated staff – teachers, counselors, librarians, nurses, specialists and principals, and classified staff – classroom aids, secretaries, bus drivers, cooks, custodians, playground staff, maintenance crews, grounds crews, and business support staff. **Table 15** compares the number of filled positions in December 2011 to the number of filled positions in December 2012. The number of certificated and classified staff decreased 10 and 22 FTE, respectively from this time last year.

**Table 15**



As shown in **Table 16**, the number of assigned certificated FTE is 2,019 and classified staff FTE is 1,179. The certificated and classified staffs are below budget by 43 and 85 FTE respectively. These decreases are due to staffing reductions related to lower student enrollment, 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. Projected Staffing In FTE (Full Time Equivalents)</b>			
<u>Program Description (Number)</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance Incr/(Decrease)</u>
<b><u>Certificated Staff</u></b>			
Basic Education (01-02)	1,445.70	1,419.82	25.88
Federal Stimulus (10)	24.90	22.79	2.11
Special Education (20)	313.10	301.78	11.32
Vocational Education (30-40)	102.40	100.98	1.42
Compensatory (50-60)	156.60	156.24	0.36
Other Instructional (70)	16.90	14.87	2.03
Support Services (80-90)	2.00	2.08	(0.08)
<b>Total Certificated</b>	<b>2,061.60</b>	<b>2,018.56</b>	<b>43.04</b>
<b><u>Classified Staff</u></b>			
Basic Education (01-02)	288.78	267.92	20.86
Federal Stimulus (10)	0.81	0.98	(0.17)
Special Education (20)	241.20	221.57	19.63
Vocational Education (30-40)	10.69	8.83	1.86
Compensatory (50-60)	122.21	112.17	10.04
Other Instructional (70)	20.17	18.36	1.81
Support Services (80-90)	579.86	549.59	30.27
<b>Total Classified</b>	<b>1,263.72</b>	<b>1,179.42</b>	<b>84.30</b>
<b><u>Total All Staff</u></b>	<b>3,325.32</b>	<b>3,197.98</b>	<b>127.34</b>
<b>* Actual data through December 2012</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: January 02, 2013  
Run Time: 12:26 pm  
Report ID: TS163.v3

**TACOMA SCHOOL DISTRICT NO. 10**  
**Combined Balance Sheet - All Funds**  
As Of: **November 30, 2012**

	Governmental Fund Types					Trust Funds		
	<u>General</u>	<u>Capital Projects</u>	<u>Transportation Vehicle</u>	<u>Debt Service</u>	<u>ASB</u>	<u>Private Purpose</u>	<u>Agency</u>	<u>Fund Total</u>
<b>Assets</b>								
200: Imprest Cash	96,910	10,000	0	0	10,110	0	0	117,020
231: Cash In Bank - Umpqua Bank	2	0	0	0	0	0	0	2
236: Cash In Bank-Key Bank	104,959	58	0	0	34,830	10,169	0	150,016
237: Cash In Bank-Key Bank/Food Svc	36,320	0	0	0	0	0	0	36,320
240: Cash On Deposit With County	4,929,232	1,405,265	2,595	18,369,140	10,793	3,476	80	24,720,579
241: Warrants Outstanding	(2,589,649)	(904,910)	0	0	(8,126)	(878)	(44)	(3,503,607)
310: Taxes Receivable-Current Year	2,782,453	593,829	0	987,879	0	0	0	4,364,161
311: Taxes Receivable-Prior Year	1,201,514	226,735	0	447,784	0	0	0	1,876,033
312: Taxes Receivable-Delinquent	587,947	1,841	0	222,893	0	0	0	812,680
320: Due From Other Funds	354,549	576,282	0	0	47,393	428	114	978,766
330: AR Due From Other Gov't Units	211,584	0	0	0	0	0	0	211,584
331: AR Grant Claims Due From Other Gov'ts	64,273	0	0	0	0	0	0	64,273
340: Accounts Receivable	68,930	0	0	0	6,328	0	0	75,258
341: AR Employee Receivable	11,842	0	0	0	1,799	0	0	13,641
346: AR Payroll System Receivable	(679)	0	0	0	0	0	0	(679)
410: Inventory-Supplies & Materials	346,259	0	0	0	0	0	0	346,259
413: Inventory-Printing & Graphics	62,013	0	0	0	0	0	0	62,013
415: Inventory-Maintenance	121,838	0	0	0	0	0	0	121,838
425: Inventory-Food Service	956,236	0	0	0	0	0	0	956,236
450: Investments	61,856,000	15,385,000	3,265,000	0	2,173,000	358,000	2,500	83,039,500
<b>Total Assets</b>	<b>71,202,531</b>	<b>17,294,100</b>	<b>3,267,595</b>	<b>20,027,695</b>	<b>2,276,127</b>	<b>371,195</b>	<b>2,650</b>	<b>114,441,893</b>
<b>Liabilities and Fund Balance</b>								
<b>Liabilities</b>								
601: Liabilities	2,110,291	457,995	0	0	211,692	18,678	0	2,798,656
605: Accrued Salaries & Benefits	8,271,318	(3,334)	0	0	0	0	0	8,267,984
606: Est. Property/Liability Ins Payable	1,288,505	0	0	0	0	0	0	1,288,505
607: Horace Mann Auto Ins Payable	1,166	0	0	0	0	0	0	1,166
608: Nutrition Svcs Prepaid	153,009	0	0	0	0	0	0	153,009
610: FICA/Medicare Payable	614,761	0	0	0	0	0	0	614,761
611: Industrial Insurance Payable	11,711	0	0	0	0	0	0	11,711
612: Retirement Payable	445,657	0	0	0	0	0	0	445,657
613: Withholding Tax Payable	(21,946)	0	0	0	0	0	0	(21,946)
615: Involuntary/Court Ordered Payable	14,702	0	0	0	0	0	0	14,702

Run Date: January 02, 2013

Run Time: 12:26 pm

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**TACOMA SCHOOL DISTRICT NO. 10**

**Combined Balance Sheet - All Funds**

As Of: **November 30, 2012**

Governmental Fund Types						Trust Funds		
	<u>General</u>	<u>Capital Projects</u>	<u>Transportation Vehicle</u>	<u>Debt Service</u>	<u>ASB</u>	<u>Private Purpose</u>	<u>Agency</u>	<u>Fund Total</u>
<b>Liabilities and Fund Balance</b>								
616: Sound Partnership Payable	1,777,838	0	0	0	0	0	0	1,777,838
617: Maintenance Deduct & Benefits Payable	(489,590)	0	0	0	0	0	0	(489,590)
618: UNUM Life Insurance Payable	218	0	0	0	0	0	0	218
619: Cancer Insurance Payable	9,826	0	0	0	0	0	0	9,826
622: Flex Plan Dependent Care Payable	3,879	0	0	0	0	0	0	3,879
623: Flex Plan Medical Payable	23,755	0	0	0	0	0	0	23,755
624: TSA Payable	(7,460)	0	0	0	0	0	0	(7,460)
627: United Way Payable	7,868	0	0	0	0	0	0	7,868
629: Veba III/Sick Leave Payable	(4,190)	0	0	0	0	0	0	(4,190)
630: Salary Deferral	28,692	0	0	0	0	0	0	28,692
632: Benefits And Voluntary Deductions	103,841	0	0	0	0	0	0	103,841
636: APA Salary Insurance Payable	52,293	0	0	0	0	0	0	52,293
637: Est Unemployment Payable	510,691	0	0	0	0	0	0	510,691
638: Est Compensated Absence Payable	306,079	0	0	0	0	0	0	306,079
639: Est Industrial Ins Payable	4,548,063	0	0	0	0	0	0	4,548,063
640: Due To Other Funds	623,977	332,918	0	0	19,555	2,261	55	978,766
641: AD & D Insurance Payable	45	0	0	0	0	0	0	45
643: Sales Tax Payable	(95,709)	0	0	0	0	0	0	(95,709)
656: Garnishments Payable	32,128	0	0	0	0	0	0	32,128
657: State Retiree Subsidy Payable	214,711	0	0	0	0	0	0	214,711
750: Deferred Revenue	362	0	0	0	0	0	0	362
752: Deferred Rev-Tuition	2,998	0	0	0	0	0	0	2,998
753: Deferred Revenue-Grants	253,293	0	0	0	0	0	0	253,293
760: Deferred Revenue -Taxes Receivable	4,571,914	822,405	0	1,658,556	0	0	0	7,052,875
<b>Total Liabilities</b>	<b>25,364,695</b>	<b>1,609,984</b>	<b>0</b>	<b>1,658,556</b>	<b>231,247</b>	<b>20,938</b>	<b>55</b>	<b>28,885,475</b>
<b>Fund Balance</b>								
840: Nonspendable - Inventory & Prepaid Items	3,650,093	0	0	0	113,323	0	0	3,763,416
819: Restricted to Fund Purposes	0	0	0	0	1,767,759	0	0	1,767,759
821: Restricted for Carryover	4,483	0	0	0	0	0	0	4,483
830: Restricted for Debt Service	146,086	0	0	7,037,999	0	0	0	7,184,086
861: Restricted from Bond Proceeds	0	7,858,532	0	0	0	0	0	7,858,532
820: Committed to Encumbrances	197,087	3,724,283	0	0	50	0	0	3,921,420
860: Committed to Debt & Fiscal Mgmt	9,636,346	0	0	0	0	0	0	9,636,346

**Run Date:** January 02, 2013  
**Run Time:** 12:26 pm  
**Report ID:** TS163.v3

**TACOMA SCHOOL DISTRICT NO. 10**  
**Combined Balance Sheet - All Funds**  
**As Of: November 30, 2012**

	Governmental Fund Types					Trust Funds		
	<u>General</u>	<u>Capital Projects</u>	<u>Transportation Vehicle</u>	<u>Debt Service</u>	<u>ASB</u>	<u>Private Purpose</u>	<u>Agency</u>	<u>Fund Total</u>
<b>Liabilities and Fund Balance</b>								
870: Committed to Contingencies	1,000,000	0	0	0	0	379,002	2,778	1,381,780
866: Assigned to Carryover	3,010,406	0	0	0	0	0	0	3,010,406
868: Assigned to C&I	4,132,968	0	0	0	0	0	0	4,132,968
875: Assigned to Future Operations	17,703,997	0	0	0	0	0	0	17,703,997
889: Assigned to Fund Purposes	0	0	3,266,213	0	0	0	0	3,266,213
890: Unassigned Fund Balance	6,356,370	4,101,301	1,382	11,331,140	163,749	(28,746)	(183)	21,925,014
<b>Total Fund Balance</b>	<b>45,837,836</b>	<b>15,684,115</b>	<b>3,267,595</b>	<b>18,369,140</b>	<b>2,044,880</b>	<b>350,257</b>	<b>2,595</b>	<b>85,556,418</b>
<b>Total Liabilities and Fund Balance</b>	<b>71,202,531</b>	<b>17,294,100</b>	<b>3,267,595</b>	<b>20,027,695</b>	<b>2,276,127</b>	<b>371,195</b>	<b>2,650</b>	<b>114,441,893</b>

Run Date: January 02, 2013

Run Time: 12:28 pm

Report ID: TS164.v1

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Expenditures by State Object with % Spent**  
**General Fund As Of: November 30, 2012**

<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>	2,770,664	525,026	2,245,638	18.9	2,716,218	576,897	2,139,321	21.2
<b>1 - Credit Transfer</b>	(2,770,664)	(525,026)	(2,245,638)	18.9	(2,716,218)	(576,897)	(2,139,321)	21.2
<b>2 - Salaries - Certificated</b>	154,021,231	36,172,438	117,848,793	23.5	153,280,439	36,850,518	116,429,921	24.0
<b>3 - Salaries - Classified</b>	53,717,923	12,867,473	40,850,450	24.0	53,957,149	13,085,001	40,872,148	24.3
<b>4 - Employees Benefits &amp; Payroll Taxes</b>	72,253,759	19,633,606	52,620,153	27.2	70,873,271	19,786,036	51,087,235	27.9
<b>5 - Supplies, Etc.</b>	22,102,993	4,423,615	17,679,378	20.0	21,012,561	6,217,448	14,795,113	29.6
<b>7 - Purchased Services</b>	33,658,517	5,967,018	27,691,499	17.7	31,780,776	6,386,641	25,394,135	20.1
<b>8 - Travel</b>	554,956	127,792	427,164	23.0	734,930	131,517	603,413	17.9
<b>9 - Capital Outlay</b>	1,115,616	(16,539)	1,132,155	-1.5	1,116,116	176,771	939,345	15.8
<b><u>District Total</u></b>	<b><u>337,424,995</u></b>	<b><u>79,175,402</u></b>	<b><u>258,249,593</u></b>	<b><u>23.5</u></b>	<b><u>332,755,242</u></b>	<b><u>82,633,931</u></b>	<b><u>250,121,311</u></b>	<b><u>24.8</u></b>



Run Date: January 02, 2013

Run Time: 12:31 pm

Report ID: TS158.v2

**TACOMA SCHOOL DISTRICT NO. 10**  
**Income Statement and Changes in Fund Balance**  
**General Fund As Of: November 30, 2012**

	Current Year <u>Adopted</u> <u>Budget</u>	Current Year Year to Date <u>Actual</u>	Under Budget <u>(Over)</u>	% Current Year <u>Budget</u>	% Prior Year <u>Budget</u>
<b>Resources Available</b>					
<b>Debt and Fiscal Management</b>					
840: Nonspendable - Inventory & Prepaid Items	2,243,741	3,650,093	1,406,352	162.7	71.6
850: Restricted for Uninsured Risk	1,500,000	0	(1,500,000)	0.0	100.0
820: Committed to Encumbrances	788,421	197,087	(591,334)	25.0	325.4
860: Committed to Debt & Fiscal Mgmt	8,890,185	9,636,346	746,161	108.4	105.9
870: Committed to Contingencies	1,000,000	1,000,000	0	100.0	100.0
<b>Total Debt and Fiscal Management</b>	<b>14,422,347</b>	<b>14,483,526</b>	<b>61,179</b>	<b>100.4</b>	<b>101.1</b>
<b>Restricted and Assigned FB</b>					
821: Restricted for Carryover	447,070	4,483	(442,587)	1.0	82.9
830: Restricted for Debt Service	182,608	146,086	(36,522)	80.0	100.0
866: Assigned to Carryover	1,127,659	3,010,406	1,882,747	267.0	80.5
868: Assigned to C&I	4,065,676	4,132,968	67,292	101.7	85.6
875: Assigned to Future Operations	11,942,447	17,703,997	5,761,550	148.2	115.2
<b>Total Restricted and Assigned FB</b>	<b>17,765,460</b>	<b>24,997,940</b>	<b>7,232,480</b>	<b>140.7</b>	<b>109.5</b>
<b>Total Beginning Fund Balance</b>	<b>32,187,807</b>	<b>39,481,466</b>	<b>7,293,659</b>	<b>122.7</b>	<b>106.4</b>
<b>Revenue</b>					
1 - Local Taxes	81,556,699	37,774,847	(43,781,852)	46.3	45.4
2 - Local Non-Tax	5,951,374	1,723,622	(4,227,752)	29.0	29.2
3 - State - General Purpose	147,854,891	34,999,076	(112,855,815)	23.7	23.7
4 - State - Special Purpose	41,397,279	7,656,921	(33,740,358)	18.5	18.5
5 - Federal - General Purpose	374,080	54,199	(319,881)	14.5	17.5
6 - Federal - Special Purpose	41,317,287	6,737,977	(34,579,310)	16.3	16.0
7 - Revenue from other Districts	1,800,000	5,000	(1,795,000)	0.3	0.0
8 - Revenue from other Agencies	245,000	34,130	(210,870)	13.9	5.7
9 - Other Financing Sources	1,400,000	4,529	(1,395,471)	0.3	0.7
<b>Total Revenue</b>	<b>321,896,610</b>	<b>88,990,302</b>	<b>(232,906,308)</b>	<b>27.6</b>	<b>27.3</b>
<b>Total Resources Available</b>	<b>354,084,417</b>	<b>128,471,768</b>	<b>(225,612,649)</b>	<b>36.3</b>	<b>36.0</b>
<b>Uses of Resources</b>					
<b>Expenditures</b>					
01: Basic Education	173,028,017	43,720,632	129,307,386	25.3	23.0
02: Basic Education - ALE	397,991	120,761	277,230	30.3	54.0
12: Fed Stimulus - School Imp	2,710,402	712,159	1,998,243	26.3	22.9

Run Date: January 02, 2013

Run Time: 12:31 pm

Report ID: TS158.v2

**TACOMA SCHOOL DISTRICT NO. 10**  
**Income Statement and Changes in Fund Balance**  
**General Fund As Of: November 30, 2012**

	Current Year <u>Adopted</u> <u>Budget</u>	Current Year Year to Date_ <u>Actual</u>	Under Budget <u>(Over)</u>	% Current Year_ <u>Budget</u>	% Prior Year_ <u>Budget</u>
<b>Uses of Resources</b>					
21: Special Education, State	34,786,331	8,947,096	25,839,235	25.7	27.1
24: Special Education, Federal	7,327,575	1,845,449	5,482,126	25.2	25.0
31: Career & Tech Ed, State	9,647,573	2,497,144	7,150,429	25.9	25.8
34: Middle School CTE	873,273	224,249	649,024	25.7	100.0
38: Career & Tech Ed, Federal	322,314	55,973	266,341	17.4	22.7
45: CTE Skills Cntr Trade Ind	0	1,303	(1,303)	100.0	27.4
51: Disadvantaged, Federal	11,238,455	2,123,348	9,115,107	18.9	18.9
52: School Improvement, Federa	1,900,398	577,557	1,322,841	30.4	32.3
55: Learning Assistance Prog,	4,709,349	998,176	3,711,173	21.2	25.3
56: State Institutions, Ctrs &	585,784	139,991	445,793	23.9	21.3
57: NegleCTEd & Delinquent	52,531	9,096	43,435	17.3	100.0
58: Special & Pilot Programs	1,297,478	56,315	1,241,163	4.3	7.0
59: Institutions - Adult Jails	82,853	17,605	65,248	21.2	25.4
61: Head Start, Federal	4,617,321	1,254,600	3,362,721	27.2	23.8
64: Limited English Proficienc	395,078	18,545	376,533	4.7	9.1
65: Transitional Bilingual, St	2,997,081	825,458	2,171,623	27.5	25.9
68: Indian Education, Federal	153,462	39,819	113,643	25.9	27.5
69: Other Compensatory Program	191,409	50,537	140,872	26.4	27.9
73: Summer School	136,000	7,151	128,849	5.3	6.6
74: Highly Capable, State	327,373	77,686	249,687	23.7	19.5
79: Other Instructional Pgms	8,958,814	719,252	8,239,562	8.0	8.5
89: Community Services	414,311	74,782	339,529	18.0	15.9
97: District-Wide Support	43,442,788	10,971,487	32,471,301	25.3	23.9
98: Nutrition Svcs	11,891,171	3,848,370	8,042,801	32.4	30.8
99: Pupil Transportation	10,270,110	2,699,389	7,570,721	26.3	24.1
<b>Total Expenditures</b>	<b>332,755,242</b>	<b>82,633,931</b>	<b>250,121,311</b>	<b>24.8</b>	<b>23.5</b>
<b>Total Uses of Resources</b>	<b>332,755,242</b>	<b>82,633,931</b>	<b>250,121,311</b>	<b>24.8</b>	<b>23.5</b>
<b>Ending Fund Balance</b>	<b>21,329,175</b>	<b>45,837,836</b>	<b>24,508,661</b>	<b>214.9</b>	<b>232.4</b>
840: Nonspendable - Inventory & Prepaid Items	2,243,741	3,650,093	1,406,352	162.7	71.6
850: Restricted for Uninsured Risk	1,500,000	0	(1,500,000)	0.0	100.0
820: Committed to Encumbrances	788,421	197,087	(591,334)	25.0	325.4
860: Committed to Debt & Fiscal Mgmt	8,890,185	9,636,346	746,161	108.4	105.9
870: Committed to Contingencies	1,000,000	1,000,000	0	100.0	100.0
<b>Total Debt and Fiscal Management</b>	<b>14,422,347</b>	<b>14,483,526</b>	<b>61,179</b>	<b>100.4</b>	<b>101.1</b>

**Run Date:** January 02, 2013

**Run Time:** 12:31 pm

**Report ID:** TS158.v2

**TACOMA SCHOOL DISTRICT NO. 10**  
**Income Statement and Changes in Fund Balance**  
**General Fund As Of: November 30, 2012**

	<b>Current Year <u>Adopted</u> <u>Budget</u></b>	<b>Current Year Year to Date_ <u>Actual</u></b>	<b>Under Budget <u>(Over)</u></b>	<b>% Current Year_ <u>Budget</u></b>	<b>% Prior Year_ <u>Budget</u></b>
821: Restricted for Carryover	0	4,483	4,483	100.0	100.0
830: Restricted for Debt Service	182,608	146,086	(36,522)	80.0	100.0
866: Assigned to Carryover	150,000	3,010,406	2,860,406	2,006.9	100.0
868: Assigned to C&I	631,773	4,132,968	3,501,195	654.2	100.0
875: Assigned to Future Operations	5,942,447	17,703,997	11,761,550	297.9	318.6
<b>Total Restricted and Assigned FB</b>	<b>6,906,828</b>	<b>24,997,940</b>	<b>18,091,112</b>	<b>361.9</b>	<b>380.4</b>
890: Unassigned Fund Balance	0	6,356,370	6,356,370	100.0	100.0
<b>Total Fund Balance</b>	<b>21,329,175</b>	<b>45,837,836</b>	<b>24,508,661</b>	<b>214.9</b>	<b>232.4</b>

**Run Date:** January 02, 2013  
**Run Time:** 12:37 pm  
**Report ID:** TS166.v1

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Revenue by State and District Account w/% Received**  
**General Fund As Of: November 30, 2012**

<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	80,770,000	36,655,867	(44,114,133)	45.4	81,554,758	37,774,847	(43,779,911)	46.3
13000: Sale Of Tax Title Property	1,941	0	(1,941)	0.0	1,941	0	(1,941)	0.0
<b>1 - Local Taxes</b>	80,771,941	36,655,867	(44,116,074)	45.4	81,556,699	37,774,847	(43,781,852)	46.3
<b>2 - Local Non-Tax</b>								
21000: Tuition & Fees - Unassigned	544,700	332,839	(211,861)	61.1	470,000	367,383	(102,617)	78.2
21010: Regular Student Fees	100,000	41,492	(58,508)	41.5	100,000	34,690	(65,310)	34.7
21020: ALE Student Fees	0	1,698	1,698	100.0	0	350	350	100.0
21210: Special Ed Preschool Tuition	70,250	22,122	(48,128)	31.5	70,250	25,251	(44,999)	35.9
21730: Summer School - Tuition & Fees	85,000	0	(85,000)	0.0	85,000	0	(85,000)	0.0
21800: Convenience Fee	0	7,172	7,172	100.0	0	8,810	8,810	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	300	300	100.0	0	5,672	5,672	100.0
22010: Sale of Supplies & Svcs - FR 1	0	52,357	52,357	100.0	0	42,480	42,480	100.0
22020: Sale of Supplies & Svcs - FR 2	0	300	300	100.0	0	2,370	2,370	100.0
22030: Sale of Supplies & Svcs-Schools	1,500	240	(1,260)	16.0	1,500	2	(1,499)	0.1
22040: Sale of Recoverable Items	102,071	51,509	(50,562)	50.5	102,071	45,811	(56,260)	44.9
22050: Sale of Supplies & Svcs - Trip 1	0	5,240	5,240	100.0	0	4,267	4,267	100.0
22060: Sale of Supplies & Svcs - Trip 2	0	13,918	13,918	100.0	0	4,303	4,303	100.0
22100: Other Storeroom Sales	23,147	3,789	(19,358)	16.4	23,147	1,638	(21,509)	7.1
22200: Copy Center Reimbursements	100,000	7,210	(92,790)	7.2	50,000	8,192	(41,808)	16.4
22310: CTE Sales of Goods, Supplies & Svcs	60,000	8,501	(51,499)	14.2	60,000	9,532	(50,468)	15.9
22910: Nutrition Service Sales	1,789,747	538,632	(1,251,115)	30.1	1,585,846	588,648	(997,198)	37.1
22940: NS Sales - Special Events	15,000	5,177	(9,823)	34.5	15,000	3,701	(11,299)	24.7
22960: NS Sales - Breakfast	118,130	34,307	(83,823)	29.0	109,829	40,897	(68,932)	37.2
22990: School Bus Revenue	0	480	480	100.0	0	470	470	100.0
23000: Investment Earnings	200,000	14,250	(185,750)	7.1	100,000	17,597	(82,403)	17.6
25000: Gifts, Grants, & Donations (Local)	120,000	96,246	(23,754)	80.2	120,000	85,297	(34,703)	71.1
26000: Fines & Damages	65,000	11,069	(53,931)	17.0	65,000	11,123	(53,877)	17.1
27000: Rentals & Leases	356,100	73,368	(282,732)	20.6	356,100	78,069	(278,031)	21.9
27020: Facility Use - Utility Surcharge	15,400	5,352	(10,049)	34.8	15,400	2,584	(12,816)	16.8
27030: Facility Use - Custodial Labor	271,500	65,198	(206,302)	24.0	271,500	52,173	(219,327)	19.2
27040: Facility Use - Field/Stadium Maint	12,000	4,978	(7,023)	41.5	12,000	1,650	(10,350)	13.8
27050: Facility Use - Security	0	4,352	4,352	100.0	0	912	912	100.0
27060: Facility Use - Theater Tech	16,000	5,388	(10,613)	33.7	16,000	3,375	(12,625)	21.1
28000: Insurance Recoveries	0	20,798	20,798	100.0	0	5,005	5,005	100.0
29000: Local Support Non Tax-Unassigned	1,245,973	188,036	(1,057,937)	15.1	1,375,731	234,563	(1,141,168)	17.1

**Run Date:** January 02, 2013  
**Run Time:** 12:37 pm  
**Report ID:** TS166.v1

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Revenue by State and District Account w/% Received**  
**General Fund As Of: November 30, 2012**

<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>2 - Local Non-Tax</b>								
29001: Procurement Card Rebates	0	268	268	100.0	75,000	20,645	(54,355)	27.5
29010: Cash Over/Short	0	144	144	100.0	0	40	40	100.0
29070: CPF Indirect	700,000	0	(700,000)	0.0	700,000	0	(700,000)	0.0
29100: E-Rate Discount	0	166,949	166,949	100.0	0	0	0	100.0
29220: Advertising Commissions	0	0	0	100.0	52,000	15,000	(37,000)	28.8
29230: Photography Commissions	70,000	0	(70,000)	0.0	70,000	0	(70,000)	0.0
29240: Vending-Beverage Commissions	19,000	1,566	(17,434)	8.2	19,000	1,014	(17,986)	5.3
29250: Vending-Food Commissions	1,000	24	(976)	2.4	1,000	32	(968)	3.2
29260: Other Commissions	0	51	51	100.0	10,000	78	(9,922)	0.8
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<b>2 - Local Non-Tax</b>	6,121,518	1,785,316	(4,336,202)	29.2	5,951,374	1,723,622	(4,227,752)	29.0
<b>3 - State - General Purpose</b>								
31000: Apportionment	134,715,022	31,682,903	(103,032,119)	23.5	135,794,816	32,103,791	(103,691,025)	23.6
31210: Apportionment - Special Ed	5,611,261	1,317,846	(4,293,415)	23.5	5,466,952	1,285,219	(4,181,733)	23.5
33000: Local Effort Assistance	6,227,672	1,671,429	(4,556,243)	26.8	6,593,123	1,610,066	(4,983,057)	24.4
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<b>3 - State - General Purpose</b>	146,553,955	34,672,177	(111,881,778)	23.7	147,854,891	34,999,076	(112,855,815)	23.7
<b>4 - State - Special Purpose</b>								
41000: Special Purpose - Unassigned	6,769,450	2,247	(6,767,203)	0.0	6,769,450	1,353	(6,768,097)	0.0
41210: Special Education	18,892,684	4,344,467	(14,548,217)	23.0	19,237,317	4,422,724	(14,814,593)	23.0
41550: Learning Assistance	4,650,735	1,091,014	(3,559,721)	23.5	4,885,008	1,149,097	(3,735,911)	23.5
41560: State Institutions, Centers, and Homes - Delinquent	607,006	124,708	(482,298)	20.5	442,244	94,474	(347,770)	21.4
41580: Special & Pilot Programs	1,068,696	0	(1,068,696)	0.0	1,297,478	43,841	(1,253,637)	3.4
41590: Institutions - Juveniles in Adult Jail	69,196	21,315	(47,881)	30.8	86,747	17,276	(69,471)	19.9
41650: Transitional Bilingual	1,898,009	447,131	(1,450,878)	23.6	1,932,855	454,221	(1,478,634)	23.5
41740: Highly Capable	253,419	59,663	(193,756)	23.5	249,312	60,285	(189,027)	24.2
41980: School Nutrition Services	271,495	13,276	(258,219)	4.9	299,246	59,514	(239,732)	19.9
41990: Transportation - Operations	5,547,622	1,301,969	(4,245,653)	23.5	6,197,622	1,354,136	(4,843,486)	21.8
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<b>4 - State - Special Purpose</b>	40,028,312	7,405,790	(32,622,522)	18.5	41,397,279	7,656,921	(33,740,358)	18.5
<b>5 - Federal - General Purpose</b>								
52000: Direct Federal Revenue - Unassigned	292,861	39,638	(253,223)	13.5	294,080	54,199	(239,881)	18.4
54000: Federal in Lieu of Taxes	0	25,667	25,667	100.0	0	0	0	100.0
55000: Federal Forests	80,000	0	(80,000)	0.0	80,000	0	(80,000)	0.0
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<b>5 - Federal - General Purpose</b>	372,861	65,305	(307,556)	17.5	374,080	54,199	(319,881)	14.5

**Run Date:** January 02, 2013  
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**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Revenue by State and District Account w/% Received**  
**General Fund As Of: November 30, 2012**

<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>6 - Federal - Special Purpose</b>								
61000: Special Purpose - OSPI Unassigned	0	0	0	100.0	0	9,500	9,500	100.0
61110: Federal Stimulus - Title 1	0	0	0	100.0	0	0	0	100.0
61120: Federal Stimulus - School Improvement	3,937,501	585,817	(3,351,684)	14.9	2,811,500	489,588	(2,321,912)	17.4
61130: Federal Stimulus - Fiscal Stabilization	0	0	0	100.0	0	0	0	100.0
61190: Federal Stimulus	0	0	0	100.0	0	0	0	100.0
61240: Special Ed - Supplemental	7,590,087	1,066,405	(6,523,682)	14.0	7,600,894	1,126,289	(6,474,605)	14.8
61380: CTE - Carl Perkins Grant	293,467	6,020	(287,447)	2.1	334,336	3,919	(330,417)	1.2
61510: Disadvantaged - Title IA	12,917,543	1,719,125	(11,198,418)	13.3	11,657,649	1,511,617	(10,146,032)	13.0
61520: School Improvement - TII, IV, V & VI	1,972,779	452,824	(1,519,955)	23.0	1,971,283	369,924	(1,601,359)	18.8
61570: Institutions - Neglected & Delinquent	0	0	0	100.0	54,490	5,699	(48,791)	10.5
61640: Limited English Proficiency	381,834	0	(381,834)	0.0	402,980	9,094	(393,886)	2.3
61890: Other Community Services	99,411	0	(99,411)	0.0	99,411	0	(99,411)	0.0
61910: Regular Lunch Reimbursement	161,382	31,689	(129,693)	19.6	203,167	37,175	(165,992)	18.3
61920: Reduced Price Lunch Reimbursement	687,529	113,174	(574,355)	16.5	623,444	147,731	(475,713)	23.7
61930: Free Lunch Reimbursement	6,096,336	1,233,568	(4,862,768)	20.2	6,875,357	1,537,724	(5,337,633)	22.4
61950: Regular Breakfast Reimbursement	20,476	3,750	(16,726)	18.3	20,461	4,638	(15,823)	22.7
61960: Reduced Price Breakfast Reimbursement	176,939	28,694	(148,245)	16.2	161,907	37,791	(124,116)	23.3
61970: Free Breakfast Reimbursement	2,030,811	398,103	(1,632,708)	19.6	2,245,079	512,158	(1,732,921)	22.8
61980: Free Snack Reimbursement	83,086	11,564	(71,522)	13.9	89,127	16,465	(72,662)	18.5
62000: Direct Special Purpose Grants	360,000	27,515	(332,485)	7.6	366,000	41,790	(324,210)	11.4
62610: Head Start	5,078,049	865,477	(4,212,572)	17.0	5,078,049	474,127	(4,603,922)	9.3
62680: Indian Education - ED	159,186	27,676	(131,510)	17.4	159,186	13,770	(145,416)	8.7
63000: Federal Grants Through Other Entities - Unassigned	21,967	0	(21,967)	0.0	12,967	0	(12,967)	0.0
63210: SPED Medicaid Match	110,000	0	(110,000)	0.0	0	52,045	52,045	100.0
69980: USDA Commodities	550,000	249,578	(300,422)	45.4	550,000	336,931	(213,069)	61.3
<b>6 - Federal - Special Purpose</b>	42,728,383	6,820,979	(35,907,404)	16.0	41,317,287	6,737,977	(34,579,310)	16.3
<b>7 - Revenue from other Districts</b>								
71210: Special Education	1,500,000	0	(1,500,000)	0.0	1,800,000	0	(1,800,000)	0.0
71450: CTE Skills Center RV	88,158	0	(88,158)	0.0	0	5,000	5,000	100.0
<b>7 - Revenue from other Districts</b>	1,588,158	0	(1,588,158)	0.0	1,800,000	5,000	(1,795,000)	0.3
<b>8 - Revenue from other Agencies</b>								
81000: Governmental Entities	257,176	14,762	(242,414)	5.7	245,000	33,004	(211,996)	13.5
82000: Private Foundations Revenue	0	0	0	100.0	0	1,126	1,126	100.0
85000: Educational Service Districts	0	0	0	100.0	0	0	0	100.0

Run Date: January 02, 2013  
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**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Revenue by State and District Account w/% Received**  
 General Fund As Of: **November 30, 2012**

<u>State Account</u>	<u>Prior Year</u>	<u>Prior Year</u>			<u>Current Year</u>	<u>Current Year</u>		
<u>District Account</u>	<u>Adopted</u>	<u>Year to Date</u>	<u>Over Budget</u>	<u>%</u>	<u>Adopted</u>	<u>Year to Date</u>	<u>Over Budget</u>	<u>%</u>
	<u>Budget</u>	<u>Actual</u>	<u>(Under)</u>	<u>Received</u>	<u>Budget</u>	<u>Actual</u>	<u>(Under)</u>	<u>Received</u>
<b>8 - Revenue from other Agencies</b>	257,176	14,762	(242,414)	5.7	245,000	34,130	(210,870)	13.9
<b>9 - Other Financing Sources</b>								
93000: Sale of Equipment	0	8,855	8,855	100.0	0	4,529	4,529	100.0
95000: Long-Term Financing	0	0	0	100.0	0	0	0	100.0
99000: Operating Transfers	1,350,000	0	(1,350,000)	0.0	1,400,000	0	(1,400,000)	0.0
<b>9 - Other Financing Sources</b>	1,350,000	8,855	(1,341,145)	0.7	1,400,000	4,529	(1,395,471)	0.3
<b><u>District Total</u></b>	<b>319,772,304</b>	<b>87,429,051</b>	<b>(232,343,253)</b>	<b>27.3</b>	<b>321,896,610</b>	<b>88,990,302</b>	<b>(232,906,308)</b>	<b>27.6</b>

Run Date: January 02, 2013

Run Time: 12:39 pm

Report ID: TS152.v2

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Expenditures by Program w/Encumbrances**  
**General Fund As Of: November 30, 2012**

<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	144,122,496	143,777,161	11,833,936	37,717,924	98,823,630	7,235,607	95.0
01030: BE BECCA Program	0	88,445	294	1,444	1,553	85,449	3.4
01031: BE CTE Carryover	213,643	146,106	0	0	0	146,106	0.0
01040: BE Building Contributions	0	269,093	6,842	16,556	17,188	235,349	12.5
01050: BE Kindergarten Contributions	0	14,311	3,699	9,993	3,078	1,240	91.3
01079: BE Categorical Carryover	1,211,086	67,537	0	0	0	67,537	0.0
01110: BE FD Kindergarten - State	4,000,000	4,000,000	318,070	975,989	2,710,811	313,200	92.2
01210: BE Fund Balance Special Ed	1,291,000	1,291,000	107,371	335,308	1,087,108	(131,416)	110.2
01240: BE SPED Peer Review Pool	75,000	75,000	0	0	0	75,000	0.0
01250: BE Campus Security	1,284,769	1,285,769	118,349	372,551	944,281	(31,063)	102.4
01270: BE Secondary Advisory Stipends	50,000	50,000	0	0	319	49,682	0.6
01310: BE Para Coverage	25,000	25,000	0	0	0	25,000	0.0
01320: BE Peer Review Pool	85,000	85,000	0	0	0	85,000	0.0
01430: BE FB Class Size Reduction	3,408,694	3,408,694	445,476	1,184,878	3,489,496	(1,265,680)	137.1
01440: BE FB Non-Instructional	1,099,362	1,006,290	75,497	236,342	659,236	110,711	89.0
01460: BE FB Instructional	3,406,130	3,170,091	250,876	719,626	2,323,428	127,037	96.0
01470: BE Full Day Kindergarten Supt	1,457,589	1,457,589	116,623	329,632	924,318	203,639	86.0
01480: BE Innovative Programs	0	329,111	(3,765)	(3,765)	14,009	318,867	3.1
01701: BE OP OT Relief	95,000	96,414	6,754	42,313	3,768	50,333	47.8
01850: Student Achievement	0	265,000	2,912	8,412	24,875	231,713	12.6
01901: BE Running Start	839,976	839,976	0	0	839,976	0	100.0
01902: BE Fresh Start	679,860	679,860	0	0	679,860	0	100.0
01905: BE Int'l Baccalaureate	150,000	228,902	8,808	20,863	16,978	191,061	16.5
01915: BE Bargained Enhancement 5-10	1,110,000	1,110,000	17,592	43,716	25,227	1,041,057	6.2
01940: BE MS Athletic Reserve	477,000	1,174,048	21,092	22,420	25,128	1,126,499	4.0
01990: BE Curriculum & Instruction	1,466,097	1,471,874	135,103	795,678	234,928	441,269	70.0
01991: BE Curriculum & Instruction 1x	3,433,903	3,433,903	73,774	330,205	348,811	2,754,886	19.8
01992: BE C&I Optional Days	3,046,412	3,046,412	226,035	560,546	160,370	2,325,496	23.7
<b>Total 01: Basic Education</b>	<b>173,028,017</b>	<b>172,892,586</b>	<b>13,765,339</b>	<b>43,720,632</b>	<b>113,358,375</b>	<b>15,813,579</b>	<b>90.9</b>
<b>02: Basic Education - ALE</b>							
02000: BE Alternative Learning Exp	397,991	424,991	72,249	120,761	175,324	128,905	69.7
<b>Total 02: Basic Education - ALE</b>	<b>397,991</b>	<b>424,991</b>	<b>72,249</b>	<b>120,761</b>	<b>175,324</b>	<b>128,905</b>	<b>69.7</b>
<b>12: Fed Stimulus - School Imp</b>							
12503: School Improvement 12-13	2,710,402	2,710,402	239,364	712,159	1,424,036	574,207	78.8



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**TACOMA SCHOOL DISTRICT NO. 10**  
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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 12: Fed Stimulus - School Imp</b>	<b>2,710,402</b>	<b>2,710,402</b>	<b>239,364</b>	<b>712,159</b>	<b>1,424,036</b>	<b>574,207</b>	<b>78.8</b>
<b>21: Special Education, State</b>							
21000: Special Education - State	34,335,419	34,335,691	2,977,877	8,861,388	23,529,216	1,945,087	94.3
21560: SPED - State Safety Net	400,000	400,000	26,587	82,927	241,119	75,954	81.0
21720: SPED - District Settlement	50,912	50,912	180	1,680	0	49,232	3.3
21900: SPED Work Training	0	5,208	789	1,101	0	4,107	21.1
<b>Total 21: Special Education, State</b>	<b>34,786,331</b>	<b>34,791,811</b>	<b>3,005,432</b>	<b>8,947,096</b>	<b>23,770,335</b>	<b>2,074,380</b>	<b>94.0</b>
<b>24: Special Education, Federal</b>							
24502: SPED IDEAB Flow Thru 11-12	0	0	(328)	65,339	283	(65,622)	100.0
24503: SPED IDEAB Flow Thru 12-13	6,240,121	6,240,121	540,760	1,525,773	4,435,476	278,872	95.5
24512: SPED IDEAB Preschool 11-12	0	0	0	1,667	0	(1,667)	100.0
24513: SPED IDEA Preschool 12-13	210,504	210,504	15,417	46,082	136,359	28,064	86.7
24562: SPED Safety Net 11-12	0	0	0	16,672	0	(16,672)	100.0
24563: SPED Safety Net 12-13	876,950	876,950	69,447	189,916	532,232	154,802	82.3
24615: SPED IDEAB Transition 04-05	0	586	0	0	0	586	0.0
<b>Total 24: Special Education, Federal</b>	<b>7,327,575</b>	<b>7,328,161</b>	<b>625,296</b>	<b>1,845,449</b>	<b>5,104,350</b>	<b>378,362</b>	<b>94.8</b>
<b>31: Career &amp; Tech Ed, State</b>							
31000: CTE Technical Support	229,868	229,868	18,218	57,674	167,333	4,861	97.9
31510: CTE Administration	913,541	929,258	64,246	232,505	544,793	151,961	83.6
31600: CTE Agriculture & Science	506,725	506,725	43,504	135,531	324,582	46,612	90.8
31605: CTE Lincoln Tree Farm Harvest	0	0	255	14,187	1,441	(15,628)	100.0
31610: CTE Business Education	1,977,311	1,977,311	169,238	504,694	1,354,807	117,811	94.0
31620: CTE Marketing Education	310,237	310,237	28,534	87,036	213,582	9,619	96.9
31630: CTE Diversified Occupations	570,345	570,345	49,333	153,357	385,770	31,218	94.5
31640: CTE Trade & Industry	1,723,186	1,723,186	172,556	494,929	1,149,490	78,768	95.4
31650: CTE Family & Consumer Science	1,322,579	1,322,579	117,853	349,349	865,600	107,629	91.9
31670: CTE Technology	811,696	811,696	65,869	203,184	415,327	193,184	76.2
31680: CTE Health Occupations	437,588	437,588	37,192	123,926	292,328	21,334	95.1
31710: CTE Career Guidance	598,280	598,280	48,360	140,773	413,030	44,477	92.6
31901: CTE Running Start	96,823	96,823	0	0	96,823	0	100.0
31902: CTE Fresh Start	149,394	149,394	0	0	149,394	0	100.0
<b>Total 31: Career &amp; Tech Ed, State</b>	<b>9,647,573</b>	<b>9,663,290</b>	<b>815,157</b>	<b>2,497,144</b>	<b>6,374,299</b>	<b>791,847</b>	<b>91.8</b>
<b>34: Middle School CTE</b>							
34500: CTE Middle School	873,273	925,593	44,798	224,249	432,813	268,531	71.0
<b>Total 34: Middle School CTE</b>	<b>873,273</b>	<b>925,593</b>	<b>44,798</b>	<b>224,249</b>	<b>432,813</b>	<b>268,531</b>	<b>71.0</b>

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**TACOMA SCHOOL DISTRICT NO. 10**  
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**General Fund As Of: November 30, 2012**

<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>38: Career &amp; Tech Ed, Federal</b>							
38502: CTE Perkins Grant 11-12	0	0	0	3,748	0	(3,748)	100.0
38503: CTE Perkins Grant 12-13	322,314	322,314	30,296	52,224	112,942	157,148	51.2
38523: CTE GRADS Start Up - Oakland	0	15,425	0	0	0	15,425	0.0
<b>Total 38: Career &amp; Tech Ed, Federal</b>	<b>322,314</b>	<b>337,739</b>	<b>30,296</b>	<b>55,973</b>	<b>112,942</b>	<b>168,825</b>	<b>50.0</b>
<b>45: CTE Skills Cntr Trade Ind</b>							
45640: CTE Skills Center	0	0	0	1,303	0	(1,303)	100.0
<b>Total 45: CTE Skills Cntr Trade Ind</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,303</b>	<b>0</b>	<b>(1,303)</b>	<b>100.0</b>
<b>51: Disadvantaged, Federal</b>							
51153: Adv Placement Test Fee Program	0	6,440	6,440	6,440	0	0	100.0
51502: T1-A Disadvantaged 11-12	0	0	1,592	14,725	3,234	(17,959)	100.0
51503: T1-A Disadvantaged 12-13	11,144,161	9,698,099	663,252	2,081,996	5,138,991	2,477,112	74.5
51602: T1-D Neglect & Delinqnt 11-12	0	0	0	834	0	(834)	100.0
51603: T1-D Neglect & Delinqnt 12-13	94,294	94,294	7,495	19,354	60,597	14,343	84.8
51633: ESEA Priority/Focus Schools	0	57,843	0	0	0	57,843	0.0
<b>Total 51: Disadvantaged, Federal</b>	<b>11,238,455</b>	<b>9,856,676</b>	<b>678,778</b>	<b>2,123,348</b>	<b>5,202,823</b>	<b>2,530,505</b>	<b>74.3</b>
<b>52: School Improvement, Federa</b>							
52472: T2-A Teacher Quality 11-12	0	0	0	22,207	456	(22,662)	100.0
52473: T2-A Teacher Quality 12-13	1,900,398	1,900,398	243,385	555,350	1,192,490	152,558	92.0
<b>Total 52: School Improvement, Federa</b>	<b>1,900,398</b>	<b>1,900,398</b>	<b>243,385</b>	<b>577,557</b>	<b>1,192,945</b>	<b>129,896</b>	<b>93.2</b>
<b>55: Learning Assistance Prog,</b>							
55500: Learning Assistance Program	4,709,349	4,713,832	303,247	998,176	2,779,591	936,065	80.1
<b>Total 55: Learning Assistance Prog,</b>	<b>4,709,349</b>	<b>4,713,832</b>	<b>303,247</b>	<b>998,176</b>	<b>2,779,591</b>	<b>936,065</b>	<b>80.1</b>
<b>56: State Institutions, Ctrs &amp;</b>							
56510: Remann Hall	585,784	585,784	43,512	139,991	329,154	116,638	80.1
<b>Total 56: State Institutions, Ctrs &amp;</b>	<b>585,784</b>	<b>585,784</b>	<b>43,512</b>	<b>139,991</b>	<b>329,154</b>	<b>116,638</b>	<b>80.1</b>
<b>57: NegleCTEd &amp; Delinquent</b>							
57512: T1-D Neglect/Delinquent 11-12	0	0	0	1,575	0	(1,575)	100.0
57513: T1-D Neglect/Delinquent 12-13	52,531	52,531	3,815	7,522	32,323	12,686	75.9
<b>Total 57: NegleCTEd &amp; Delinquent</b>	<b>52,531</b>	<b>52,531</b>	<b>3,815</b>	<b>9,096</b>	<b>32,323</b>	<b>11,111</b>	<b>78.8</b>
<b>58: Special &amp; Pilot Programs</b>							
58010: WASL Retake	0	646	0	275	0	371	42.6
58020: Collection of Evidence	0	24,543	2,236	2,509	10,595	11,439	53.4
58040: WA Alt Assessment Systems	0	1,420	0	138	0	1,282	9.7
58060: HSPE Testing	0	16,481	1,343	1,343	5	15,134	8.2

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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>58: Special &amp; Pilot Programs</b>							
58079: Certification Bonus	1,181,000	1,181,000	0	0	0	1,181,000	0.0
58212: Jobs for Washington's Graduate	0	18,153	1,141	1,191	652	16,310	10.2
58562: College Readiness Init. 12-13	0	18,921	0	1,997	0	16,924	10.6
58623: Nav 101 College Ready 12-13	100,000	88,984	3,928	44,769	5,488	38,728	56.5
58653: Admin Intern Program 12-13	16,478	16,478	2,426	4,093	2,245	10,140	38.5
58673: Wa FIRST-1st Robotics Compet.	0	4,674	0	0	0	4,674	0.0
58683: Wa FIRST-1st Lego League	0	1,870	0	0	0	1,870	0.0
58693: Wa FIRST-1st Tech Challenge	0	4,583	0	0	1,768	2,815	38.6
<b>Total 58: Special &amp; Pilot Programs</b>	<b>1,297,478</b>	<b>1,377,753</b>	<b>11,073</b>	<b>56,315</b>	<b>20,752</b>	<b>1,300,686</b>	<b>5.6</b>
<b>59: Institutions - Adult Jails</b>							
59100: Inst - Juveniles in Adult Jail	82,853	82,853	5,600	17,605	49,880	15,367	81.5
<b>Total 59: Institutions - Adult Jails</b>	<b>82,853</b>	<b>82,853</b>	<b>5,600</b>	<b>17,605</b>	<b>49,880</b>	<b>15,367</b>	<b>81.5</b>
<b>61: Head Start, Federal</b>							
61512: Head Start Regular 11-12	0	1,672,181	159,162	1,027,050	46,053	599,078	64.2
61513: Head Start Regular 12-13	4,567,108	4,567,108	190,925	192,914	2,745,662	1,628,532	64.3
61522: Head Start Training 11-12	0	17,031	1,941	26,959	0	(9,928)	158.3
61523: Head Start Training 12-13	50,213	50,213	6,745	7,678	15,643	26,891	46.4
<b>Total 61: Head Start, Federal</b>	<b>4,617,321</b>	<b>6,306,533</b>	<b>358,773</b>	<b>1,254,600</b>	<b>2,807,359</b>	<b>2,244,574</b>	<b>64.4</b>
<b>64: Limited English Proficiency</b>							
64503: Limited English 12-13	395,078	395,078	9,629	18,545	15,579	360,954	8.6
<b>Total 64: Limited English Proficiency</b>	<b>395,078</b>	<b>395,078</b>	<b>9,629</b>	<b>18,545</b>	<b>15,579</b>	<b>360,954</b>	<b>8.6</b>
<b>65: Transitional Bilingual, St</b>							
65000: Transitional Bilingual	2,997,081	2,997,081	266,931	825,458	2,241,779	(70,156)	102.3
<b>Total 65: Transitional Bilingual, St</b>	<b>2,997,081</b>	<b>2,997,081</b>	<b>266,931</b>	<b>825,458</b>	<b>2,241,779</b>	<b>(70,156)</b>	<b>102.3</b>
<b>68: Indian Education, Federal</b>							
68503: Indian Education 12-13	153,462	124,102	11,655	39,819	97,844	(13,561)	110.9
<b>Total 68: Indian Education, Federal</b>	<b>153,462</b>	<b>124,102</b>	<b>11,655</b>	<b>39,819</b>	<b>97,844</b>	<b>(13,561)</b>	<b>110.9</b>
<b>69: Other Compensatory Program</b>							
69100: SPED Reimbursable	191,409	196,118	15,586	46,544	139,692	9,883	95.0
69200: District Conferences	0	7,788	2,954	3,994	1,626	2,169	72.2
<b>Total 69: Other Compensatory Program</b>	<b>191,409</b>	<b>203,906</b>	<b>18,539</b>	<b>50,537</b>	<b>141,317</b>	<b>12,051</b>	<b>94.1</b>
<b>73: Summer School</b>							
73000: Summer School - District	136,000	156,650	3,005	7,151	21,606	127,893	18.4
73010: Summer School Programs	0	3,856	0	0	0	3,856	0.0

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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 73: Summer School</b>	<b>136,000</b>	<b>160,506</b>	<b>3,005</b>	<b>7,151</b>	<b>21,606</b>	<b>131,749</b>	<b>17.9</b>
<b>74: Highly Capable, State</b>							
74000: Highly Capable	327,373	351,043	25,894	77,686	210,939	62,418	82.2
<b>Total 74: Highly Capable, State</b>	<b>327,373</b>	<b>351,043</b>	<b>25,894</b>	<b>77,686</b>	<b>210,939</b>	<b>62,418</b>	<b>82.2</b>
<b>79: Other Instructional Pgms</b>							
79000: Other Instructional Programs	6,000,000	4,892,903	0	0	0	4,892,903	0.0
79010: Tuition Based Preschool	470,000	477,356	27,443	85,066	203,321	188,969	60.4
79022: 21st Century CL Ctr 11-12	0	0	(135)	0	204	(204)	100.0
79023: 21st Century CL Ctr 12-13	0	0	135	305	0	(305)	100.0
79040: Head Start Contributions	0	183	0	159	0	24	87.0
79063: 21st Century Comm Learn 12-13	0	0	1,226	1,498	564	(2,062)	100.0
79073: Healthy Schools Program	0	13,022	1,328	1,328	4,357	7,337	43.7
79103: Early Childhood Ed 12-13	769,450	748,156	65,529	200,146	501,032	46,978	93.7
79142: Washington STEM-Elem Engineers	0	970	0	0	91	879	9.4
79163: City Truancy Grant 12-13	48,000	48,000	2,998	11,599	4,174	32,227	32.9
79171: Youth Service America 10-11	0	1,476	0	0	0	1,476	0.0
79172: Youth Service America 11-12	0	2,259	159	1,012	0	1,247	44.8
79190: ECEAP Contributions	0	293	0	0	0	293	0.0
79203: JROTC - Army 12-13	310,326	310,326	27,967	81,686	233,924	(5,284)	101.7
79213: Readiness to Learn 12-13	0	25,000	0	0	25,000	0	100.0
79223: Refugee Impact 12-13	0	20,000	0	0	13,000	7,000	65.0
79263: JROTC - Navy 12-13	176,712	176,712	16,230	50,809	122,471	3,432	98.1
79270: JROTC - Navy Start Up	0	1,175	0	906	0	269	77.1
79280: Twilight School	0	47,874	0	0	0	47,874	0.0
79285: Tacoma Kids Rock	0	1,282	0	0	0	1,282	0.0
79293: JROTC - Navy Orientation 12-13	0	0	866	2,229	0	(2,229)	100.0
79310: SPED Community Preschool	0	138,688	1,262	4,455	1,329	132,905	4.2
79332: City of Tacoma Mini Grants	0	4,494	568	1,094	0	3,400	24.3
79371: Raikes Foundation Grant	0	216	0	0	0	216	0.0
79372: Raikes Foundation Grant 11-12	0	51,709	0	1,119	0	50,590	2.2
79373: Raikes Foundation Grant 12-13	150,000	150,000	3,369	3,369	0	146,631	2.2
79383: ECEAP USDA Meals/Snacks 12-13	0	0	2,933	2,933	402	(3,335)	100.0
79393: LHS Poverty Grant 12-13	322,922	322,922	5,000	44,084	5,000	273,838	15.2
79432: School/Family/Comm Partners 12	0	7,673	140	326	1,724	5,623	26.7
79441: Washington STEM-Lincoln	0	12,423	0	0	0	12,423	0.0

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<b>79: Other Instructional Pgms</b>							
79473: Action for Healthy Kids-Edison	0	2,000	132	404	0	1,596	20.2
79492: Tacoma Truancy Center 11-12	0	0	0	1,218	0	(1,218)	100.0
79493: Tacoma Truancy Center 12-13	35,322	35,322	4,470	10,824	27,697	(3,199)	109.1
79503: JROTC - Air Force 12-13	191,850	191,850	14,780	45,033	128,527	18,290	90.5
79518: JROTC - Air Force Discretionry	0	162	0	0	0	162	0.0
79520: JROTC - Air Force Tuition	0	1,327	0	0	0	1,327	0.0
79533: JROTC - Marines 12-13	141,933	141,933	15,680	47,133	133,842	(39,043)	127.5
79580: Curriculum Fundraising	0	135,254	28,577	77,462	13,290	44,502	67.1
79590: Read 2 Me (formerly Werlin)	42,247	42,247	0	0	25,000	17,247	59.2
79604: Puyallup Tribe Charity	0	677	0	0	0	677	0.0
79612: Puyallup Tribe Donation 5	95,000	95,418	4,369	12,836	51,806	30,777	67.7
79693: Lincoln Ctr Intelligence + Cha	0	48,202	0	0	0	48,202	0.0
79733: Lincoln Ctr Extended Day Supp.	0	42,500	2,598	4,816	647	37,036	12.9
79780: Hilltop Artists	172,184	172,184	0	14,349	157,835	0	100.0
79850: Arts Collaboration	32,868	32,868	4,089	4,826	1,250	26,792	18.5
79884: Nat'l Board Certification	0	23,049	6,229	6,229	12,478	4,341	81.2
<b>Total 79: Other Instructional Pgms</b>	<b>8,958,814</b>	<b>8,420,105</b>	<b>237,940</b>	<b>719,252</b>	<b>1,668,965</b>	<b>6,031,888</b>	<b>28.4</b>
<b>89: Community Services</b>							
89010: Facility Use	230,000	230,000	18,050	46,516	12,716	170,768	25.8
89020: Facility Use - Fields	6,200	6,200	44	1,194	0	5,006	19.3
89030: Facility Use - Swim Pools	8,700	8,700	526	3,326	1,693	3,681	57.7
89040: Facility Use - Stadiums	20,000	20,000	2,140	4,427	0	15,573	22.1
89050: Facility Use - Theaters	50,000	50,000	3,523	9,441	7,131	33,427	33.1
89060: Facility Use - Other	0	0	3,947	9,877	2,891	(12,768)	100.0
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>28,229</b>	<b>74,782</b>	<b>24,431</b>	<b>315,098</b>	<b>23.9</b>
<b>97: District-Wide Support</b>							
97000: District-Wide Support	40,172,019	40,281,922	3,438,636	9,192,324	23,515,211	7,574,387	81.2
97090: DWS Tech General Admin	1,400,000	1,400,000	16,167	1,223,216	17,013	159,771	88.6
97093: DWS Tech Util/Net	112,124	112,124	17,402	209,861	410,549	(508,286)	553.3
97440: DWS FB Non-Instructional	203,508	203,508	13,319	38,556	125,839	39,114	80.8
97480: DWS Innovative Programs	0	0	0	8,361	0	(8,361)	100.0
97580: DWS Security	1,555,137	1,554,137	80,849	299,170	1,024,966	230,001	85.2
97850: DWS Student Achievement	0	25,000	0	0	0	25,000	0.0

Run Date: January 02, 2013

Run Time: 12:39 pm

Report ID: TS152.v2

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Expenditures by Program w/Encumbrances**  
**General Fund As Of: November 30, 2012**

<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 97: District-Wide Support</b>	<b>43,442,788</b>	<b>43,576,691</b>	<b>3,566,374</b>	<b>10,971,487</b>	<b>25,093,578</b>	<b>7,511,626</b>	<b>82.8</b>
<b>98: Nutrition Svcs</b>							
98000: Nutrition Services	11,891,171	11,891,171	1,242,939	3,848,231	7,410,340	632,600	94.7
98030: Nutrition Svcs - Summer	0	0	0	139	0	(139)	100.0
<b>Total 98: Nutrition Svcs</b>	<b>11,891,171</b>	<b>11,891,171</b>	<b>1,242,939</b>	<b>3,848,370</b>	<b>7,410,340</b>	<b>632,461</b>	<b>94.7</b>
<b>99: Pupil Transportation</b>							
99000: Pupil Transportation	10,973,360	11,017,386	1,762,285	2,736,545	6,957,086	1,323,755	88.0
99110: Transportation - Ex Curr	(226,250)	(226,250)	68,952	68,952	255,880	(551,082)	(143.6)
99120: Transportation - Field Trips	(477,000)	(520,821)	(3,907)	(106,108)	63,053	(477,766)	8.3
<b>Total 99: Pupil Transportation</b>	<b>10,270,110</b>	<b>10,270,315</b>	<b>1,827,330</b>	<b>2,699,389</b>	<b>7,276,019</b>	<b>294,907</b>	<b>97.1</b>
<b>District Total</b>	<b>332,755,242</b>	<b>332,755,242</b>	<b>27,484,579</b>	<b>82,633,931</b>	<b>207,369,699</b>	<b>42,751,612</b>	<b>87.2</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:** January 02, 2013  
**Run Time:** 12:46 pm  
**Report ID:** TS161.v3

**TACOMA SCHOOL DISTRICT NO. 10**  
**Income Statement and Changes in Fund Balance**  
**Associated Student Body Fund As Of: November 30, 2012**

	Current Year <u>Adopted</u> <u>Budget</u>	Current Year Year to Date <u>Actual</u>	Under Budget <u>(Over)</u>	% Current Year <u>Budget</u>	% Prior Year <u>Budget</u>
<b>Resources Available</b>					
<b>Committed and Assigned FB</b>					
840: Nonspendable - Inventory & Prepaid Items	0	113,323	113,323	100.0	100.0
819: Restricted to Fund Purposes	1,643,180	1,767,759	124,579	107.6	121.3
820: Committed to Encumbrances	0	50	50	100.0	100.0
	-----	-----	-----	-----	-----
<b>Total Committed and Assigned FB</b>	<b>1,643,180</b>	<b>1,881,131</b>	<b>237,951</b>	<b>114.5</b>	<b>124.2</b>
	-----	-----	-----	-----	-----
<b>Total Beginning Fund Balance</b>	<b>1,643,180</b>	<b>1,881,131</b>	<b>237,951</b>	<b>114.5</b>	<b>124.2</b>
<b>Revenue</b>					
1 - General Student Body	1,364,323	401,518	(962,805)	29.4	29.4
2 - Athletics	223,200	102,196	(121,004)	45.8	37.4
3 - Classes	503,300	77,628	(425,672)	15.4	10.5
4 - Clubs	2,277,458	173,422	(2,104,037)	7.6	6.3
6 - Private Money	124,880	881	(123,999)	0.7	0.2
	-----	-----	-----	-----	-----
<b>Total Revenue</b>	<b>4,493,161</b>	<b>755,644</b>	<b>(3,737,517)</b>	<b>16.8</b>	<b>15.2</b>
	-----	-----	-----	-----	-----
<b>Total Resources Available</b>	<b>6,136,341</b>	<b>2,636,776</b>	<b>(3,499,565)</b>	<b>43.0</b>	<b>43.4</b>
<b>Uses of Resources</b>					
<b>Expenditures</b>					
1 - General Student Body	1,528,706	277,026	1,251,680	18.1	25.5
2 - Athletics	239,497	142,822	96,675	59.6	-7.9
3 - Classes	372,850	62,852	309,998	16.9	11.2
4 - Clubs	2,084,565	109,018	1,975,547	5.2	3.0
6 - Private Money	123,980	177	123,803	0.1	5.4
	-----	-----	-----	-----	-----
<b>Total Expenditures</b>	<b>4,349,598</b>	<b>591,895</b>	<b>3,757,703</b>	<b>13.6</b>	<b>10.8</b>
	-----	-----	-----	-----	-----
<b>Total Uses of Resources</b>	<b>4,349,598</b>	<b>591,895</b>	<b>3,757,703</b>	<b>13.6</b>	<b>10.8</b>
	-----	-----	-----	-----	-----
<b>Ending Fund Balance</b>	<b>1,786,743</b>	<b>2,044,880</b>	<b>258,137</b>	<b>114.4</b>	<b>144.2</b>
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**Run Date:** January 02, 2013

**Run Time:** 12:48 pm

**Report ID:** TS157.v4

**TACOMA SCHOOL DISTRICT NO. 10**  
**ASB Statement Of Revenue and Expenditure by BRC**  
**Associated Student Body Fund November 30, 2012**

<u>BRC</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Adopted Budget Expenditures</u>	<u>Fund Balance w/o Imprest Funds</u>	<u>Imprest Funds</u>	<u>Fund Balance</u>
011 Finance	1,138	201	0	0	1,339	0	1,339
101 Arlington	330	534	553	1,150	311	0	311
103 Birney	8,410	1,257	1,963	24,000	7,704	0	7,704
104 Blix	2,780	1	0	3,300	2,782	0	2,782
105 Boze	6,025	6,978	1,188	12,250	11,815	0	11,815
107 Browns Pt	11,514	43	658	38,000	10,899	0	10,899
109 Bryant	4,262	725	372	20,300	4,615	0	4,615
110 Crescent Hts	1,198	1	0	4,200	1,198	0	1,198
113 DeLong	19,181	3,594	4,576	22,930	18,199	0	18,199
115 Downing	5,051	3,434	7,786	28,500	699	0	699
117 Edison	8,870	36	2,365	4,000	6,540	0	6,540
119 Fawcett	891	15,791	81	10,000	16,600	0	16,600
121 Fern Hill	2,222	116	0	10,200	2,338	0	2,338
123 Franklin	2,655	501	0	750	3,156	0	3,156
125 Geiger	1,815	1	0	2,200	1,816	0	1,816
133 Jefferson	2,877	1	0	9,017	2,879	0	2,879
135 Larchmont	8,117	4	0	13,000	8,121	0	8,121
137 Lister	5,398	2	42	34,500	5,358	0	5,358
139 Lowell	3,741	2	49	2,200	3,694	0	3,694
143 Lyon	8,544	273	1,231	5,000	7,585	0	7,585
147 Manitou Pk	6,636	2,285	1,644	7,800	7,277	0	7,277
149 Mann	607	127	0	2,700	734	0	734
151 McCarver	1,691	1,371	2,369	9,600	692	0	692
157 NE Tacoma	4,763	2,612	1,575	29,900	5,800	0	5,800
163 Pt Defiance	18,523	9,585	14,865	23,330	13,243	0	13,243
165 Reed	7,086	1,221	781	5,250	7,526	0	7,526
169 Roosevelt	1,830	34	0	4,400	1,864	0	1,864
175 Sheridan	14,060	6	0	35,550	14,066	0	14,066
177 Sherman	5,442	2	0	12,400	5,445	0	5,445
179 Stanley	2,093	1	0	2,200	2,094	0	2,094
181 Skyline	6,831	18,163	12,716	18,779	12,278	0	12,278
185 Washington	3,251	13,780	5,193	20,200	11,838	0	11,838
187 Whitman	5,062	2	0	11,600	5,064	0	5,064
189 Whittier	7,362	4,902	3,112	16,650	9,152	0	9,152
200 Giaudrone	50,583	14,355	8,544	61,838	56,394	0	56,394
202 Baker	82,183	35,561	20,106	59,790	97,638	0	97,638
206 Gray	92,191	21,554	18,927	76,075	94,818	0	94,818

Run Date: January 02, 2013

Run Time: 12:48 pm

Report ID: TS157.v4

**TACOMA SCHOOL DISTRICT NO. 10**  
**ASB Statement Of Revenue and Expenditure by BRC**  
**Associated Student Body Fund November 30, 2012**

<u>BRC</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Adopted Budget Expenditures</u>	<u>Fund Balance w/o Imprest Funds</u>	<u>Imprest Funds</u>	<u>Fund Balance</u>
208 Hunt	16,213	7	0	0	16,221	0	16,221
210 Jason Lee	22,806	1,940	346	29,770	24,401	0	24,401
212 Mason	3,154	19,819	7,719	78,550	15,253	0	15,253
216 Meeker	104,078	34,558	21,276	200,875	117,359	0	117,359
218 Stewart	44,414	16,324	14,507	56,500	46,230	0	46,230
220 Truman	51,973	34,773	22,538	69,275	64,208	0	64,208
221 First Creek	14,816	15,150	11,983	37,600	17,982	0	17,982
224 Foss	106,323	36,591	55,578	403,152	87,336	0	87,336
226 Lincoln	113,925	75,932	54,646	321,250	135,211	0	135,211
228 Mt Tahoma	281,861	83,469	88,292	542,879	277,038	0	277,038
230 Stadium	318,587	106,142	84,052	961,428	340,677	0	340,677
232 Wilson	262,191	85,079	59,064	775,640	288,206	0	288,206
234 Oakland	1,045	0	0	850	1,045	0	1,045
237 Tacoma School For The Arts	24,306	756	550	80,920	24,511	0	24,511
239 Science & Math Institute	11,061	818	438	29,350	11,441	0	11,441
607 Career & Technical Education	28,091	13	0	0	28,104	0	28,104
617 District Athletics/Activities	37,054	85,208	59,876	96,000	62,386	0	62,386
734 Young Ambassadors	24,025	11	335	22,000	23,701	0	23,701
<b><u>District Total</u></b>	<b><u>1,881,131</u></b>	<b><u>755,644</u></b>	<b><u>591,895</u></b>	<b><u>4,349,598</u></b>	<b><u>2,044,880</u></b>	<b><u>0</u></b>	<b><u>2,044,880</u></b>



## **CAPITAL PROJECTS FUND**

The capital projects fund is used to account for the construction or purchase of major capital facilities, district-wide 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.

On February 6, 2001, voters approved a \$450 million bond issue. On February 9, 2010, voters approved a \$140 million capital project levy. These funds have been and will be used for additional educational facilities, capital improvements, and technology improvements including related infrastructure improvements in the district facilities.

The funding as described above resulted in a number of noteworthy capital projects.

The current projects are as follows:

- The construction of the New Geiger Montessori project is effectively complete, students occupied the new facility for the start of the 2012-13 school year. A portion of the site work and building commissioning will continue through the coming year, but the site and building are substantially complete.
- Phase 2 of the Baker Middle School Project is nearly complete and will soon be ready for students for the 2012-13 school year; this final phase of work included the synthetic football field and track, along with the natural turf baseball field. Work will continue into the coming year, with building commissioning and the installation of the playground toys at the community park in partnership with Metro Parks.
- The Old Gray Gym remodel and Edison playfield expansion project is substantially complete with minor work still required for irrigation controls and exterior lighting. The new ball field has been completed and will be ready in the spring.
- The modernization of Washington Elementary School began in January of 2012 and is currently in the planning phase. Upon completion of the design, the project will be publicly bid in the spring of 2013, with the opening scheduled for September 2014.

Small capital projects planning include:

- The performing arts center upgrades at Lincoln and Wilson High Schools were completed by the end of November 2012. The scope of work included new light and sound systems, new stage curtains and rigging, new theatre seating, carpet, and acoustic upgrades.
- District-wide HVAC upgrades, roof replacements, carpet replacements, energy conservation, Americans with Disabilities Act (ADA) compliance, playground equipment upgrades and site improvements for parking and traffic flow.

**Run Date:** January 02, 2013  
**Run Time:** 12:50 pm  
**Report ID:** TS159.v4

**TACOMA SCHOOL DISTRICT NO. 10**  
**Income Statement and Changes in Fund Balance**  
**Capital Projects Fund As Of: November 30, 2012**

	Current Year <u>Adopted</u> <u>Budget</u>	Current Year Year to Date <u>Actual</u>	Under Budget <u>(Over)</u>	% Current Year <u>Budget</u>	% Prior Year <u>Budget</u>
<b>Resources Available</b>					
<b>Restricted Fund Balance</b>					
861: Restricted from Bond Proceeds	0	7,858,532	7,858,532	100.0	100.0
<b>Total Restricted Fund Balance</b>	<b>0</b>	<b>7,858,532</b>	<b>7,858,532</b>	<b>100.0</b>	<b>42.5</b>
<b>Committed and Assigned FB</b>					
862: Restricted from Levy Proceeds	3,166,100	0	(3,166,100)	0.0	100.0
820: Committed to Encumbrances	0	3,724,283	3,724,283	100.0	100.0
<b>Total Committed and Assigned FB</b>	<b>3,166,100</b>	<b>3,724,283</b>	<b>558,183</b>	<b>117.6</b>	<b>441.5</b>
<b>Total Beginning Fund Balance</b>	<b>3,166,100</b>	<b>11,582,815</b>	<b>8,416,715</b>	<b>365.8</b>	<b>79.3</b>
<b>Revenue</b>					
1 - Local Taxes	19,571,350	8,059,898	(11,511,452)	41.2	42.2
2 - Local Non-Tax	17,200	5,755	(11,445)	33.5	8.7
4 - State - Special Purpose	4,158,000	189,962	(3,968,038)	4.6	13.0
8 - Revenue from other Agencies	0	37,708	37,708	100.0	100.0
<b>Total Revenue</b>	<b>23,746,550</b>	<b>8,293,323</b>	<b>(15,453,227)</b>	<b>34.9</b>	<b>31.7</b>
<b>Total Resources Available</b>	<b>26,912,650</b>	<b>19,876,138</b>	<b>(7,036,512)</b>	<b>73.9</b>	<b>58.7</b>
<b>Uses of Resources</b>					
<b>Expenditures</b>					
12 - Site Improvments	187,104	417,465	(230,361)	223.1	328.8
21 - New Buildings	6,424,603	1,158,741	5,265,862	18.0	15.8
22 - Remodeled Buildings	11,506,993	1,555,579	9,951,414	13.5	1.2
31 - Initial Equipment	6,951,340	1,055,289	5,896,051	15.2	19.6
35 - Instructional Technology	0	4,899	(4,899)	100.0	100.0
51 - Sale of Real Estate	0	50	(50)	100.0	100.0
61 - Bond/Levy Issuance-Expn Other	150,000	0	150,000	0.0	100.0
<b>Total Expenditures</b>	<b>25,220,040</b>	<b>4,192,023</b>	<b>21,028,017</b>	<b>16.6</b>	<b>13.7</b>
535 Other Financing Uses	1,400,000	0	1,400,000	0.0	0.0
<b>Total Uses of Resources</b>	<b>26,620,040</b>	<b>4,192,023</b>	<b>22,428,017</b>	<b>15.7</b>	<b>12.8</b>
<b>Ending Fund Balance</b>	<b>292,610</b>	<b>15,684,115</b>	<b>15,391,505</b>	<b>5,360.1</b>	<b>1,681.4</b>
861: Restricted from Bond Proceeds	0	7,858,532	7,858,532	100.0	100.0

**Run Date:** January 02, 2013  
**Run Time:** 12:50 pm  
**Report ID:** TS159.v4

**TACOMA SCHOOL DISTRICT NO. 10**  
**Income Statement and Changes in Fund Balance**  
**Capital Projects Fund As Of: November 30, 2012**

	Current Year <u>Adopted</u> <u>Budget</u>	Current Year Year to Date <u>Actual</u>	Under Budget <u>(Over)</u>	% Current Year <u>Budget</u>	% Prior Year <u>Budget</u>
<b>Total Restricted Fund Balance</b>	<b>0</b>	<b>7,858,532</b>	<b>7,858,532</b>	<b>100.0</b>	<b>4,353.1</b>
862: Restricted from Levy Proceeds	292,610	0	(292,610)	0.0	100.0
820: Committed to Encumbrances	0	3,724,283	3,724,283	100.0	100.0
889: Assigned to Fund Purposes	0	4,101,301	4,101,301	100.0	100.0
<b>Total Committed and Assigned FB</b>	<b>292,610</b>	<b>7,825,584</b>	<b>7,532,974</b>	<b>2,674.4</b>	<b>1,082.5</b>
<b>Total Ending Fund Balance</b>	<b>292,610</b>	<b>15,684,115</b>	<b>15,391,505</b>	<b>5,360.1</b>	<b>1,681.4</b>

Run Date: January 02, 2013  
Run Time: 12:51 pm  
Report ID: TS156.v2

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Revenue by State and District Account**  
**Capital Projects Fund November 30, 2012**

<u>State Account</u>	Prior Year <u>Adopted</u> <u>Budget</u>	Prior Year Year to Date <u>Actual</u>	Over Budget (Under)	% Received	Current Year <u>Adopted</u> <u>Budget</u>	Current Year Year to Date <u>Actual</u>	Over Budget (Under)	% Received
<u>District Account</u>								
<b>1 - Local Taxes</b>								
11000: Local Property Tax	16,729,950	7,057,706	(9,672,244)	42.2	19,571,350	8,059,898	(11,511,452)	41.2
<b>1 - Local Taxes</b>	16,729,950	7,057,706	(9,672,244)	42.2	19,571,350	8,059,898	(11,511,452)	41.2
<b>2 - Local Non-Tax</b>								
23000: Investment Earnings	81,106	7,514	(73,592)	9.3	12,200	5,048	(7,152)	41.4
29050: Mitigation Fees	5,000	0	(5,000)	0.0	5,000	708	(4,292)	14.2
<b>2 - Local Non-Tax</b>	86,106	7,514	(78,592)	8.7	17,200	5,755	(11,445)	33.5
<b>4 - State - Special Purpose</b>								
41000: Special Purpose - Unassigned	453,280	(312,396)	(765,676)	-68.9	0	0	0	100.0
41300: State Matching - Paid Direct to District	10,862,056	1,781,984	(9,080,072)	16.4	4,158,000	189,962	(3,968,038)	4.6
<b>4 - State - Special Purpose</b>	11,315,336	1,469,588	(9,845,748)	13.0	4,158,000	189,962	(3,968,038)	4.6
<b>8 - Revenue from other Agencies</b>								
81000: Governmental Entities	0	(130,664)	(130,664)	100.0	0	37,708	37,708	100.0
<b>8 - Revenue from other Agencies</b>	0	(130,664)	(130,664)	100.0	0	37,708	37,708	100.0
<b>9 - Other Financing Sources</b>								
92000: Sale of Real Property	750,000	747,964	(2,036)	99.7	0	0	0	100.0
<b>9 - Other Financing Sources</b>	750,000	747,964	(2,036)	99.7	0	0	0	100.0
<b>District Total</b>	<b>28,881,392</b>	<b>9,152,107</b>	<b>(19,729,285)</b>	<b>31.7</b>	<b>23,746,550</b>	<b>8,293,323</b>	<b>(15,453,227)</b>	<b>34.9</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 50 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 2012-13, the district will receive \$507,249 in depreciation from the state for district buses. The district received five buses in January 2013. The district is planning to replace 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: January 02, 2013

Run Time: 12:52 pm

Report ID: TS162.v3

**TACOMA SCHOOL DISTRICT NO. 10**  
**Income Statement and Changes in Fund Balance**  
**Transportation Vehicle Fund As Of: November 30, 2012**

	Current Year <u>Adopted</u> <u>Budget</u>	Current Year Year to Date_ <u>Actual</u>	Under Budget <u>(Over)</u>	% Current Year_ <u>Budget</u>	% Prior Year_ <u>Budget</u>
<b>Resources Available</b>					
<b>Committed and Assigned FB</b>					
889: Assigned to Fund Purposes	3,265,000	3,266,213	1,213	100.0	100.0
<b>Total Committed and Assigned FB</b>	<b>3,265,000</b>	<b>3,266,213</b>	<b>1,213</b>	<b>100.0</b>	<b>100.0</b>
<b>Total Beginning Fund Balance</b>	<b>3,265,000</b>	<b>3,266,213</b>	<b>1,213</b>	<b>100.0</b>	<b>100.0</b>
<b>Revenue</b>					
2 - Local Non-Tax	5,000	1,382	(3,618)	27.6	4.6
4 - State - Special Purpose	500,000	0	(500,000)	0.0	153.6
9 - Other Financing Sources	10,000	0	(10,000)	0.0	100.0
<b>Total Revenue</b>	<b>515,000</b>	<b>1,382</b>	<b>(513,618)</b>	<b>0.3</b>	<b>150.5</b>
<b>Total Resources Available</b>	<b>3,780,000</b>	<b>3,267,595</b>	<b>(512,405)</b>	<b>86.4</b>	<b>105.4</b>
<b>Uses of Resources</b>					
<b>Expenditures</b>					
910: Barcoded Equipment	1,100,000	0	1,100,000	0.0	0.0
<b>Total Expenditures</b>	<b>1,100,000</b>	<b>0</b>	<b>1,100,000</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Uses of Resources</b>	<b>1,100,000</b>	<b>0</b>	<b>1,100,000</b>	<b>0.0</b>	<b>0.0</b>
<b>Ending Fund Balance</b>	<b>2,680,000</b>	<b>3,267,595</b>	<b>587,595</b>	<b>121.9</b>	<b>163.6</b>

Run Date: January 02, 2013  
Run Time: 12:53 pm  
Report ID: TS156.v2

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Revenue by State and District Account**  
**Transportation Vehicle Fund November 30, 2012**

<u>State Account</u>	Prior Year <u>Adopted</u> <u>Budget</u>	Prior Year Year to Date <u>Actual</u>	Over Budget (Under)	% Received	Current Year <u>Adopted</u> <u>Budget</u>	Current Year Year to Date <u>Actual</u>	Over Budget (Under)	% Received
<u>District Account</u>								
<b>2 - Local Non-Tax</b>								
23000: Investment Earnings	7,000	324	(6,676)	4.6	5,000	1,382	(3,618)	27.6
<b>2 - Local Non-Tax</b>	7,000	324	(6,676)	4.6	5,000	1,382	(3,618)	27.6
<b>4 - State - Special Purpose</b>								
44990: Transportation - Depreciation	328,000	503,844	175,844	153.6	500,000	0	(500,000)	0.0
<b>4 - State - Special Purpose</b>	328,000	503,844	175,844	153.6	500,000	0	(500,000)	0.0
<b>9 - Other Financing Sources</b>								
93000: Sale of Equipment	0	0	0	100.0	10,000	0	(10,000)	0.0
<b>9 - Other Financing Sources</b>	0	0	0	100.0	10,000	0	(10,000)	0.0
<b><u>District Total</u></b>	<b>335,000</b>	<b>504,169</b>	<b>169,169</b>	<b>150.5</b>	<b>515,000</b>	<b>1,382</b>	<b>(513,618)</b>	<b>0.3</b>



## **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.

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

Run Date: January 02, 2013

Run Time: 12:55 pm

Report ID: TS160.v3

**TACOMA SCHOOL DISTRICT NO. 10**  
**Income Statement and Changes in Fund Balance**  
**Debt Service Fund As Of: November 30, 2012**

	Current Year <u>Adopted</u> <u>Budget</u>	Current Year Year to Date <u>Actual</u>	Under Budget <u>(Over)</u>	% Current Year <u>Budget</u>	% Prior Year <u>Budget</u>
<b>Resources Available</b>					
<b>Committed and Assigned FB</b>					
830: Restricted for Debt Service	7,350,000	7,037,999	(312,001)	95.8	100.0
<b>Total Committed and Assigned FB</b>	<b>7,350,000</b>	<b>7,037,999</b>	<b>(312,001)</b>	<b>95.8</b>	<b>91.3</b>
<b>Total Beginning Fund Balance</b>	<b>7,350,000</b>	<b>7,037,999</b>	<b>(312,001)</b>	<b>95.8</b>	<b>91.3</b>
<b>Revenue</b>					
1 - Local Taxes	29,713,200	13,408,106	(16,305,094)	45.1	46.0
2 - Local Non-Tax	16,500	4,034	(12,466)	24.5	-8.4
9 - Other Financing Sources	0	92,281,142	92,281,142	100.0	0.0
<b>Total Revenue</b>	<b>29,729,700</b>	<b>105,693,282</b>	<b>75,963,582</b>	<b>355.5</b>	<b>40.2</b>
<b>Total Resources Available</b>	<b>37,079,700</b>	<b>112,731,282</b>	<b>75,651,582</b>	<b>304.0</b>	<b>53.5</b>
<b>Uses of Resources</b>					
<b>Expenditures</b>					
701: LTGO Bonds - Discount	0	207,520	(207,520)	100.0	100.0
702: LTGO Bonds - Issuance Costs	0	185,697	(185,697)	100.0	100.0
728: Principal Payments	19,265,000	4,485,000	14,780,000	23.3	0.0
730: Interest Payments	11,896,201	1,791,972	10,104,229	15.1	0.0
790: Contractual Services - Other	250,000	0	250,000	0.0	0.0
<b>Total Expenditures</b>	<b>31,411,201</b>	<b>6,670,189</b>	<b>24,741,012</b>	<b>21.2</b>	<b>0.0</b>
535: Other Financing Uses	0	87,691,953	(87,691,953)	100.0	100.0
<b>Total Uses of Resources</b>	<b>31,411,201</b>	<b>94,362,142</b>	<b>(62,950,941)</b>	<b>300.4</b>	<b>0.0</b>
<b>Ending Fund Balance</b>	<b>5,668,499</b>	<b>18,369,140</b>	<b>12,700,641</b>	<b>324.1</b>	<b>323.3</b>

Run Date: January 02, 2013  
Run Time: 12:56 pm  
Report ID: TS156.v2

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Revenue by State and District Account**  
**DFG/LTDG Fund November 30, 2012**

<u>State Account</u>	Prior Year <u>Adopted</u> <u>Budget</u>	Prior Year Year to Date <u>Actual</u>	Over Budget <u>(Under)</u>	% <u>Received</u>	Current Year <u>Adopted</u> <u>Budget</u>	Current Year Year to Date <u>Actual</u>	Over Budget <u>(Under)</u>	% <u>Received</u>
<u>District Account</u>								
<b>1 - Local Taxes</b>								
11000: Local Property Tax	29,573,320	13,595,956	(15,977,364)	46.0	29,713,200	13,408,106	(16,305,094)	45.1
<b>1 - Local Taxes</b>	29,573,320	13,595,956	(15,977,364)	46.0	29,713,200	13,408,106	(16,305,094)	45.1
<b>2 - Local Non-Tax</b>								
23000: Investment Earnings	27,500	(2,304)	(29,804)	-8.4	16,500	4,034	(12,466)	24.5
<b>2 - Local Non-Tax</b>	27,500	(2,304)	(29,804)	-8.4	16,500	4,034	(12,466)	24.5
<b>9 - Other Financing Sources</b>								
96000: Sale of Refunding Bonds	0	0	0	100.0	0	92,281,142	92,281,142	100.0
99000: Operating Transfers	4,254,340	0	(4,254,340)	0.0	0	0	0	100.0
<b>9 - Other Financing Sources</b>	4,254,340	0	(4,254,340)	0.0	0	92,281,142	92,281,142	100.0
<b><u>District Total</u></b>	<b>33,855,160</b>	<b>13,593,652</b>	<b>(20,261,508)</b>	<b>40.2</b>	<b>29,729,700</b>	<b>105,693,282</b>	<b>75,963,582</b>	<b>355.5</b>





## 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 05/06, 06/07, 07/08 & 08/09) 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	\$ 35,568,693	41.74%	\$ 37,774,847	42.45%	\$ 2,206,154
Local Non-Tax	1,609,084	1.89%	1,723,622	1.94%	114,538
State, General Purpose	33,640,737	39.47%	34,999,076	39.33%	1,358,339
State, Special Purpose	8,939,742	10.49%	7,656,921	8.60%	(1,282,821)
Federal, General Purpose	38,879	0.05%	54,199	0.06%	15,320
Federal, Special Purpose	5,425,163	6.37%	6,737,977	7.57%	1,312,814
Revenue - Other District	-	0.00%	5,000	0.01%	5,000
Revenue - Other Agencies	-	0.00%	34,130	0.04%	34,130
Revenue - Other Financing	-	0.00%	4,529	0.01%	4,529
<b>Total Revenue</b>	<b>\$ 85,222,298</b>	<b>100.00%</b>	<b>\$ 88,990,302</b>	<b>100.00%</b>	<b>\$ 3,768,002</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	\$ 37,591,418	45.44%	\$ 36,850,518	44.59%	\$ 740,900
Classified Salaries	13,339,743	16.13%	13,085,001	15.83%	254,742
Employee Benefits	19,225,440	23.24%	19,786,036	23.94%	(560,596)
Supplies and Materials	6,017,900	7.27%	6,217,448	7.52%	(199,548)
Contractual Services	6,185,740	7.48%	6,386,641	7.73%	(200,901)
Local Mileage & Travel	95,969	0.12%	131,517	0.16%	(35,548)
Capital Outlay	268,735	0.32%	176,771	0.21%	91,964
<b>Total Expenditures</b>	<b>\$ 82,724,945</b>	<b>100.00%</b>	<b>\$ 82,633,931</b>	<b>100.00%</b>	<b>\$ 91,014</b>

\* Actual data through November 2012

APPENDIX B

<b>Financial Statement 2012-13</b>				
	(1) Budget	Method 1	(3) Projection Method 2	(4) Variance (1) vs. (3)
Beginning Fund Balance	\$ 32,187,807	\$ 39,481,466	\$ 39,481,466	\$ 7,293,659
Revenue	320,496,610	318,328,270	315,903,548	(4,593,062)
Other Financing Sources	1,400,000	531,317	512,893	(887,107)
Total Resources Available	354,084,417	358,341,053	355,897,907	1,813,490
Expenditures	332,755,242	326,562,066	322,812,306	9,942,936
Other Financing Uses	-	-	-	-
Total Use of Resources	332,755,242	326,562,066	322,812,306	9,942,936
Ending Fund Balance	<u>\$ 21,329,175</u>	<u>\$ 31,778,987</u>	<u>\$ 33,085,601</u>	<u>\$ 11,756,426</u>
Detail of Ending Fund Balance				
Nonspendable - Inventory & Prepaid Items	\$ 2,243,741	\$ 3,650,093	\$ 3,650,093	\$ 1,406,352
Restricted for Risk Management	1,500,000	-	-	(1,500,000)
Committed to Debt & Fiscal Management	8,890,185	9,636,346	9,636,346	746,161
Committed to Encumbrances	788,421	197,087	197,087	(591,334)
Committed to Contingencies	1,000,000	1,000,000	1,000,000	-
Restricted for Carryover	-	-	-	-
Restricted for Debt Service	182,608	146,086	146,086	(36,522)
Assigned to Carryover	150,000	2,942,869	2,942,869	2,792,869
Assigned to Curriculum & Instruction	631,773	1,575,262	1,575,262	943,489
Assigned to Future Operations	5,942,447	12,631,244	13,937,858	7,995,411
Unassigned Fund Balance	-	-	-	-
Total Fund Balance	\$ 21,329,175	\$ 31,778,987	\$ 33,085,601	\$ 11,756,426
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										Subtotal Expenditures
		1993-1994	1994-1995	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000	2000-2001	2001-2002	2002-2003	
700	Curriculum Direction	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
708	Technology Training	-	-	-	-	31,841	150,673	255,545	108,238	219,679	237,324	1,003,300
709	Elem Curriculum Support	200,000	510,000	687,308	315,200	-	-	-	-	-	-	1,712,507
710	General	44,489	19,772	1,381,813	1,154,126	647,014	464,889	446,546	1,194,685	1,152,260	253,251	6,758,845
711	Mathematics K-12	399,876	2,487,739	368,077	218,543	110,827	122,060	246,476	180,127	1,243,456	1,911,497	7,288,678
712	Social Studies K-12	-	1,393	18,738	97,165	563,341	620,075	323,643	88,213	73,400	47,906	1,833,873
713	Fine Arts	10,362	17,292	57,132	258,445	591,585	141,411	121,926	172,965	36,481	7,454	1,415,052
714	Second Language	25,004	235,096	434,729	31,351	17,025	33,886	26,551	6,774	22,964	25,581	858,961
715	Library Services	3,410	123,760	131,652	128,368	105,811	139,959	86,840	113,827	119,986	213,972	1,167,586
716	Textbook Depository	-	-	-	-	-	-	-	-	-	-	-
717	Curriculum Development	-	-	13,817	-	-	-	-	-	-	-	13,817
718	Literacy K-12	-	2,512	429,910	469,560	1,446,320	858,689	929,163	202,812	142,012	268,042	4,749,020
719	Assessment	34,407	7,201	110,894	156,041	39,260	54,105	47,441	50,862	78,779	72,962	651,953
720	Science K-12	1,493,964	1,127,606	254,953	250,082	111,386	119,418	163,524	97,363	309,013	137,371	4,064,681
722	Guidance	-	-	-	-	-	-	30,018	-	-	-	30,018
723	Professional Library	-	-	-	-	-	-	-	7,947	8,227	9,028	25,202
743	Health	4,948	3,945	-	-	-	-	-	7,225	-	-	16,117
743	Physical Education	137,603	16,741	-	-	-	-	-	-	11,603	12,963	178,910
743	Kindergarten	5,106	6,943	-	-	-	-	-	-	-	-	12,049
743	Middle School Advisory	831	-	-	-	-	-	-	-	-	-	831
	Credit for Receipts	-	-	-	-	-	-	-	-	-	-	-
	Trnsfr to Highly Capable	-	-	-	-	40,000	40,000	40,000	-	-	-	120,000
	Management Adjustment	-	-	(250,000)	-	-	(229,070)	(450,000)	(876,000)	(1,600,000)	-	(3,405,070)
	<b>Adoptions</b>	2,360,000	4,560,000	3,639,021	3,078,881	3,704,410	2,516,095	2,267,674	1,355,038	1,817,860	3,197,351	28,496,330
710	Debt Service	-	110,000	960,000	945,613	2,196,326	1,379,680	-	-	-	-	5,591,620
716	Textbook Depository	300,000	300,000	250,000	153,590	215,047	353,347	376,219	414,729	446,380	147,919	2,957,231
717	Promotion Policy	-	-	-	-	43,601	334,047	498,417	437,476	406,932	261,767	1,982,241
	<b>Other</b>	300,000	410,000	-	1,099,203	2,454,975	2,067,074	874,636	852,205	853,312	409,686	10,531,092
	<b>Total</b>	\$2,660,000	\$4,970,000	-	\$4,178,084	\$6,159,385	\$4,583,169	\$3,142,310	\$2,207,243	\$2,671,172	\$3,607,037	\$39,027,422
	Optional Training Days				4	4	3	2	3	3	3	

Optional Days

876,000 1,600,000 -

Total

\$3,083,243	\$4,271,172	\$3,607,037
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**Tacoma Public Schools**  
**Curriculum and Instruction - Schedule of Expenditures**

BRC	Description	Actual Expenditures to Date									Total Expenditures	Revised Budget 2012-13
		2003-2004	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-12		
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	13,818,738	640,000
712	Social Studies K-12	11,076	8,260	13,296	11,902	253,586	44,626	1,138,574	72,305	12,552	3,400,050	110,000
713	Fine Arts	3,512	10,380	3,477	30,520	49,393	90,252	193,212	61,971	56,300	1,914,070	1,030,000
714	Second Language	32,015	54,634	216,465	116,816	43,207	67,548	37,926	38,685	57,943	1,524,200	65,000
715	Library Services	270,658	148,259	94,281	408	-	-	-	-	-	1,681,192	1,600,000
716	Textbook Depository							-	-	-	-	-
717	Curriculum Development							-	-	-	13,817	-
718	Literacy K-12	478,423	686,712	448,220	146,750	3,619,053	153,865	245,522	528,743	395,364	11,451,672	640,000
719	Assessment	59,974	27,873	106,700	115,527	140,559	142,249	127,624	147,756	108,858	1,629,072	75,000
720	Science K-12	932,517	753,823	162,495	264,618	239,350	151,093	190,655	179,173	187,135	7,125,539	715,000
722	Guidance							-	-	-	30,018	-
723	Professional Library	1,416	11,076	7,423	5,289	-	-	-	-	-	50,406	-
743	Health		197,696	14,821	9,666	6,098	7,427	8,088	9,125	16,376	285,414	25,000
743	Physical Education	17,082									195,992	
743	Kindergarten										12,049	
743	Middle School Advisory										831	
	Credit for Receipts										-	
	Trnsfr to Highly Capable										120,000	
	Management Adjustment	-	-								(3,405,070)	
	<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	50,198,356	4,900,000
710	Debt Service										5,591,620	
716	Textbook Depository	241,433	66,945	47,118	53,472	62,299	(25,564)	(8,472)	(748)	15,785	3,409,499	6,191
717	Promotion Policy	1,643	-	-	-	-	-	-	-	-	1,983,884	-
	<b>Other</b>	243,076	66,945	47,118	53,472	62,299	(25,564)	(8,472)	(748)	15,785	10,985,003	6,191
	<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	\$61,183,359	\$4,906,191
	Optional Training Days	3	4	4	4	4	4	4	4	4		4

Optional Days	893,115	1,326,554	1,220,427	1,330,450	1,297,465	1,682,603	1,736,663	1,241,947	745,864		1,015,489
Total	\$3,555,058	\$3,762,230	\$2,369,437	\$4,023,747	\$6,604,930	\$6,604,930	\$4,022,995	\$4,528,283	\$2,097,123		\$5,921,680

**GRANT ACTIVITY FOR 2012-2013  
AS OF NOVEMBER 2012**

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	2,710,454		2,710,454	97,464	2,612,990		2,710,454	
BECCA	01030								
Flow Through	24503	6,472,878		6,472,878	232,756	6,240,122		6,472,878	
Supp Serv Presch Hdcp Cldrn	24513	259,172		259,172	9,319	249,853		259,172	
Safety Net	24563								
Safety Net - Preschool	24593								
Safety Net - State	21560	400,000		400,000		400,000		400,000	
Spec Ed Transition Activities	24615	586		586					586
Carl Perkins Program Improvement	38503	270,411		270,411	9,256	260,687		269,943	468
GRADS Start Up	38523	16,000		16,000	575	15,425		16,000	
CTE Skills Center Trade & Industries	45640								
Advanced Placement Test Fee-Foss	51153	6,440		6,440		6,440		6,440	
Title I Carry over	51502	142,332		142,332	5,118	137,214		142,332	
Title I 12-13	51503	9,900,918		9,900,918	337,680	9,053,075		9,390,755	510,163
Title I-Part D-N & D Remann Hall	51603	97,800		97,800	3,516	94,284		97,800	
ESEA Priority & Focus Schools	51633	60,000		60,000	2,157	57,843		60,000	
Title II Pt. A - Carryover	52410	120,583		120,583	4,336	116,247		120,583	
Title II Pt. A -CSR/Prof Develop	52473	1,933,652		1,933,652	69,532	1,864,120		1,933,652	
LAP - carryover	55500	4,484		4,484	161	4,323		4,484	
LAP	55500	4,893,759		4,893,759	175,974	4,717,785		4,893,759	
Remann Hall	56510	442,244		442,244	19,852	422,392		442,244	
Remann Hall	56510		163,392	163,392			129,463	129,463	33,929
Title I Part D Neglected & Delin.	57513	54,000		54,000	1,226	32,878		34,104	19,896
WASL Retakes	58010		646	646			825	825	(179)
Collection of Evidence	58020		24,543	24,543			5,807	5,807	18,736
WAAS-DAW	58040		1,420	1,420			828	827	593
HSPE Testing	58060	12,100	16,481	28,581					28,581
Certification Bonus	58079								
Jobs for Washington's Graduate 12-13	58212	19,042		19,042	1,246	17,796		19,042	
College Readiness Initiative-AVID 12-13	58562	74,049		74,049		74,049		74,049	
Nav 101 College Readiness Init.12-13	58623	131,721		131,721		131,721		131,721	
Ed. Leadership Intern	58653	16,478		16,478		16,774		16,774	(296)
Wa FIRST-1st Robotics Competition	58673	5,000		5,000	326	4,674		5,000	
Wa FIRST-1st Lego League	58683	2,000		2,000	130	1,870		2,000	
Wa FIRST-1st Tech Challenge	58693	4,900		4,900	317	4,583		4,900	
Juveniles in Adult Jails	59100	89,361		89,361	3,985	84,784		88,769	592
Head Start Regular 11-12	61512	1,805,956		1,805,956	82,958	1,036,978		1,119,936	686,020
Head Start Regular 12-13	61513	5,059,990		5,059,990	379,051	3,790,505		4,169,556	890,434
Head Start Training 11-12	61522	18,394		18,394	1,363	17,031		18,394	
Head Start Training 12-13	61523	54,230		54,230	614	7,678		8,292	45,938

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Title III Limited Eng. Prof	64503	406,572		406,572	7,972	398,600		406,572	
Transitional Bilingual	65000	2,079,239		2,079,239		2,079,239		2,079,239	
Transitional Bilingual	65000		1,064,226	1,064,226			1,064,226	1,064,226	
Indian Education 12-13	68503	128,731		128,731	4,630	124,102		128,731	
Spec Ed Reimbursable	69100	196,118		196,118		191,121		191,121	4,997
District Conferences	69200		7,888	7,888			6,361	6,360	1,528
Summer School-Tuition	73000		91,650	91,650			119,820	119,820	(28,170)
Summer School-State	73000								
Summer School Program	73010		3,791	3,791					3,791
Highly Capable	74000	256,673		256,673		256,673		256,673	
Highly Capable	74000		101,671	101,671			26,807	26,807	74,864
Montessori - Tuition Preschool	79010		361,246	361,246			334,661	334,661	26,585
21st Century Comm. Learning	79023	15,000		15,000		1,828		1,828	13,172
21st Century Comm. Learning	79063	7,000		7,000		1,631		1,631	5,369
Healthy Schools Program	79073	13,177		13,177		13,177		13,177	
ECEAP 12-13	79103	748,156		748,156		891,506		891,506	(143,350)
Washington STEM-Elem. Engineers	79142	970		970		970		970	
City of Tacoma -Truancy TPD	79163		48,000	48,000			48,000	48,000	
Youth America Service-1st Creek	79171	1,476		1,476		1,476		1,476	
Youth America Service-1st Creek/Bryant	79172	1,199		1,199		1,199		1,199	
Army ROTC - Apportionment	79203		107,103	107,103			137,825	137,825	(30,722)
Army ROTC	79203	203,223		203,223		203,223		203,223	
Readiness to Learn	79213	25,000		25,000		25,000		25,000	
Refugee Child School Impact	79223	20,000		20,000		20,000		20,000	
Navy ROTC - Apportionment	79263		63,972	63,972			77,777	77,777	(13,805)
Navy ROTC	79263	112,740		112,740		112,740		112,740	
Navy Start-Up Account	79270	1,175		1,175		1,589		1,589	(414)
Tacoma Kids Rock	79285	1,282		1,282					1,282
Navy ROTC/Orient-Uniform	79293	432		432		432		432	
Community Preschool	79310		170,463	170,463			35,722	35,722	134,741
City of Tacoma Mini-grants	79332	4,494		4,494		4,494		4,494	
Raikes Foundation	79371	216		216		216		216	
Raikes Foundation	79372	54,072		54,072	2,363	51,709		54,072	
ECEAP USDA Meals/Snacks	79383	15,000		15,000		15,000		15,000	
Tacoma: Perseverance Over Poverty	79393	126,850		126,850	16,064	110,786		126,850	
School, Family & Community Partner. 12	79432	7,673		7,673		7,673		7,673	
Washington STEM	79441	6,211		6,211		6,211		6,211	
Action for Healthy Kids Program	79473	2,000		2,000		2,000		2,000	
Tacoma Truancy Center	79493	18,651		18,651		18,651		18,651	
Tacoma Truancy Center	79493		22,355	22,355			25,333	25,333	(2,978)
Air Force ROTC - Apportionment	79503		61,704	61,704			44,308	44,308	17,396

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Air Force ROTC	79503	130,146		130,146		130,146		130,146	
Air Force ROTC-Discretionary	79518	162		162					162
Air Force ROTC Tuition	79520		1,327	1,327					1,327
Marines-Apportionment	79533		61,301	61,301			97,375	97,375	(36,074)
Marines	79533	80,632		80,632		80,632		80,632	
Curriculum Fundraising	79580		179,710	179,710			93,633	93,633	86,077
Read 2 Me (formerly Werlin)	79590		42,247	42,247					42,247
Puyallup Tribe - McCarver	79604	677		677					677
Puyallup Tribe of Indians Donation Yr 5	79612	95,418		95,418		95,418		95,418	
Lincoln Center Intelligence + Char.	79693	50,000		50,000	1,798	48,202		50,000	
Lincoln Center Extended Day Supp.	79733	30,000		30,000		30,000		30,000	
Hilltop Artists	79780		172,184	172,184			172,184	172,184	
Arts Collaboration	79850		32,868	32,868			32,868	32,868	
Tacoma National Board Project	79884		23,049	23,049					23,049
Categorical-State	79000	6,759,456		6,759,456		5,525,761		5,525,761	1,233,695
Comm Food Serv Program	89150	99,411		99,411		99,411		99,411	
Comm Food Serv Program-Metro Parks	89150								
School Safety Allocation	97580		2,839,906	2,839,906			2,839,906	2,839,906	
<b>GRAND TOTAL</b>		<b>46,778,165</b>	<b>5,663,143</b>	<b>52,441,308</b>		<b>42,024,937</b>	<b>5,293,729</b>	<b>47,318,666</b>	<b>5,122,642</b>





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ផ្ញើក្លាប់មកជាមួយនេះគឺជាឯកសារដ៏សំខាន់មកពីសាលារៀនរបស់កូនអ្នក ។ 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 complies with all federal and state laws and regulations and does not discriminate on the basis of race, color, religion, sex, gender identity, sexual orientation, national origin, or ancestry, the presence of any sensory, mental or physical disability or use of a trained guide dog or service animal by a person with a disability, age, familial or marital status, honorably discharged veteran or military status. This applies to all educational programs and extra-curricular activities. Inquiries regarding the application of the above by and to staff should be directed to Assistant Superintendent, Human Resources, telephone 253-571-1252. Inquiries regarding the application of the above to students and the application of Title IX should be directed to Jennifer Kubista, director of Student Life, telephone 253-571-1123. Inquiries regarding the application of Section 504 of the Rehabilitation Act (concerning students with disabilities who are not eligible for special education) should be directed to Jennifer Trautler, executive director, Student Services, telephone 253-571-1224. Inquiries regarding accommodations for disabled employees and the public should be directed to Leslie Nohr, Disability Accommodations Office, telephone 253-571-1021. These individuals may be contacted by mail at P.O. Box 1357, Tacoma, WA 98401-1357.*