


Date: January 15, 2014

To: Board of Directors 

From: Rosalind Medina, Interim Chief Financial Officer

Subject: December 2013 Unaudited Financial Report

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

Table 1 displays a comparison of summary financial data through the period ending December 31 for fiscal years 2012-13 and 2013-14.

Table 1

General Fund Comparison for the fiscal period ended	December 31, 2012	December 31, 2013	Variance Higher/(lower)
Beginning Fund Balance	\$ 39,481,466	\$ 33,608,934	\$ (5,872,532)
Revenue	109,410,388	113,340,298	3,929,910
Other Financing Sources	4,529	7,469	2,940
Total Resources Available	148,896,383	146,956,700	(1,939,683)
Expenditures	109,069,390	112,386,565	3,317,175
Other Financing Uses	-	-	-
Total Use of Resources	109,069,390	112,386,565	3,317,175
Ending Fund Balance	\$ 39,826,993	\$ 34,570,135	\$ (5,256,858)

REVENUES

- General fund revenues and other financing sources as of December 31, 2013 were \$113,347,768. This was \$3,932,851 or 3.6% more than this time last year.

Highlights:

- **Local tax** revenue consists of tax receipts from the voter approved local maintenance and operations levy. Collections through the month of December decreased \$905,507 from this time last year. The variance was due to approximately \$810,000 collected last year in tax revenues that had been lost in prior years due to administrative refunds. When the district collects taxes on property that is subsequently destroyed or adjudicated from the tax rolls, the property owner is given an administrative refund. Administrative refunds are a loss of revenue to the district in the year they are issued. As part of RCW 84.69, the county treasurer will re-levy for this lost revenue as part of the normal levy calculations for the current year. It is important to note that 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 as approved by Tacoma voters on February 9, 2010. The remaining variance was due to the difference in the timing of when revenue was collected by and received from the Pierce County Treasurer's Office this year as compared to last year.
- **Local non-tax** revenue consists of student lunch receipts, sales from vocational programs, tuition for extended day kindergarten and summer school, interest earned from the investment of available cash, and several other small sources. Revenues in this category increased \$458,583 compared to this time last year. Of this variance, \$292,205 was due to an increase in tuition and fees collected for the Transitional Bilingual program. In addition, \$135,248 was due to in E-Rate funding received this year, compared to \$6,457 received last year. This funding is provided to assist eligible schools and libraries to obtain affordable telecommunications and internet access. Funding may be requested under four categories of service: telecommunications services, Internet access, internal connections, and basic maintenance of internal connections. Support depends on the level of poverty and the urban/rural status of the population served. The remaining variance was due to smaller differences in several other revenues and programs within this category.

- **State general purpose** revenue comes from two sources – Apportionment and Local Effort Assistance (LEA). Apportionment is the revenue received through a state funding formula that is based on the average number of students enrolled and the placement of our staff on the Legislative Evaluation and Accountability Program (LEAP) document, which determines our staff mix factor (SMF). LEA is revenue provided by the state to equalize local levy rates for districts with a proportionally lower assessed valuation tax base. The state calculates a statewide average levy rate as if it were set at 14% of selected state and federal education dollars. If, when compared with the statewide rate, the local district's 14% levy rate is higher, the state provides LEA funds to the district to help reduce the local tax burden on taxpayers.

Revenue in this category increased \$3,522,137 compared to this time last year. Apportionment revenue is calculated on budgeted enrollment and staff mix factor from September through December. In January, the state will update the calculation with actual year to date data. Apportionment revenue has increased \$3,190,150 compared to this time last year. Given that the budgeted annual average student enrollment FTE is less this year than it was last year, the variance in revenue received is due to an increase in the apportionment rate and changes in the calculation based on the McCleary vs. the State of Washington ruling. In addition, LEA has increased \$331,987 compared to last year at this time.

- **State special purpose** revenue consists of funding for the following programs: Special Education, Learning Assistance Program (LAP), Remann Hall, Transitional Bilingual, Child Nutrition Services, Student Transportation, Special & Pilot Programs, as well as various other small instructional programs.

Revenue in this category increased \$1,708,392 compared to this time last year. Changes in the revenue calculations and rate increases for Special Education and the Learning Assistance Program (LAP) resulted in increases of \$556,371 and \$1,000,540, respectively. It is anticipated that Special Education and LAP will receive approximately \$1.0 million and \$2.9 million more in funding this year than last year, respectively. In addition, revenue for the Transitional Bilingual program increased \$72,471 compared to last year. The remaining variance was due to smaller changes in several other programs.

- **Federal special purpose** revenue consists of funding for the following programs: Special Education Federal Flow Through, Perkins Vocational Education, Title 1 – Disadvantaged, School Improvement, Head Start, Limited English Proficiency, Indian Education, federal reimbursement for student meals, as well as several other instructional programs. Revenues in this category are on a reimbursement basis. Therefore, the fluctuation in this category is often due to the timing of reporting expenditures and the processing of reimbursements by the funding agency. Program managers are given expenditure authority only for the approved amount of the grant awards; so variances should not have a negative impact on the district’s basic education budget.

Revenue in this category decreased \$815,257 compared to this time last year. Of this variance, \$660,868 was due to the American Recovery and Reinvestment Act (ARRA) Federal Stimulus – School Improvement Grant (SIG) coming to an end last year. In addition, the timing of reimbursements for Title I – Disadvantaged, Title II – School Improvement and Special Education have combined resulted in a decrease of \$336,106 compared to last year at this time. These items were partially offset by an increase of \$164,405 in Head Start reimbursements this year. The remaining variance was due to smaller changes in several other programs.

Revenue from various sources and the increases or decreases from this time last year are shown in **Table 2**.

Table 2

<u>Revenue and Other Financing Sources Comparison by Year</u>					
Revenue Source	Through December 2012	Percent of Total	Through December 2013	Percent of Total	Variance higher/(lower)
Local Taxes	\$ 38,230,287	34.94%	\$ 37,324,780	32.93%	\$ (905,507)
Local Non-Tax	2,060,609	1.88%	2,519,192	2.22%	458,583
State, General Purpose	47,908,873	43.79%	51,431,010	45.37%	3,522,137
State, Special Purpose	10,573,876	9.66%	12,282,268	10.84%	1,708,392
Federal, General Purpose	98,324	0.09%	68,747	0.06%	(29,577)
Federal, Special Purpose	10,477,287	9.58%	9,662,030	8.52%	(815,257)
Revenue - Other Districts	5,000	0.00%	5,000	0.00%	-
Revenue - Other Agencies	56,132	0.05%	47,271	0.04%	(8,861)
Revenue - Other Financing	4,529	0.00%	7,469	0.01%	2,940
Total Revenue	\$ 109,414,917	100.00%	\$ 113,347,767	100.00%	\$ 3,932,850

EXPENDITURES

- General fund expenditures through December 31, 2013 were \$112,386,565; this was \$3,317,175 or 3% more than this time last year.

Highlights:

- **Certificated salaries** consist of compensation including, but not limited to, regular salaries, substitutes, extended contracts, extra work for extra pay and training for employees holding an educational certificate, (e.g., teachers, principals, librarians, etc.). Expenditures in this category increased \$613,733 from this time last year. Regular salaries increased \$621,024 due to the cost of living allocation (COLA) of 2% and longevity increments given to all groups. The remaining variance was due to several smaller changes within this category.
- **Classified salaries** consist of compensation costs for employees who do not hold an educational certificate (e.g., secretarial, technical, custodial, etc.) including but not limited to regular salaries, staff development, training and extra work for extra pay. Expenditures in this category increased \$907,963 compared to this time last year. Regular salaries increased \$846,328 due to the cost of living allocation (COLA) of 2% and longevity increments given to all groups. In addition, extra work for extra pay and classified staff development increased \$71,454 and \$75,869, respectively, compared to this time last year. This was partially offset by a combined decrease of \$94,911 in substitutes and vacancy transition pay. The remaining variance was due to several smaller changes within this category.
- **Employee Benefits** consist of expenditures for the district's portion of employee benefits (e.g., retirement, social security, health insurance, etc.). This category increases or decreases in proportion to the number of staff, salaries and changes in benefit rates. Expenditures in this category increased \$1,926,950 compared to this time last year. Higher retirement rates have resulted in an increase of \$1,564,810. Workers compensation and health insurance have also increased \$180,788 and \$139,147, respectively. Social security rates remained the same. However as salaries have increased, the amount paid into social security has also increased \$56,418 compared to last year. The remaining variance was due to several smaller changes within this category.
- **Supplies and materials** consist of expenditures for supplies, instructional materials, and equipment costing less than \$5,000. Expenditures in this category decreased \$743,180 from this time last year. This was due to computers and laptops which were deployed to the districts' high schools as part of Technology Equity – Phase IV last year which resulted in a decrease of \$675,216 in this category this year. There were smaller variances in several other programs within this category.

- **Contractual services** consist of expenditures for services rendered to the district under expressed or implied contracts, with the exception of travel. Expenditures in this category increased \$494,609 compared to this time last year. Of this variance, \$217,547 was due to the difference in timing of invoices for Running Start this year compared to last year. In addition, consultants provided professional development training for Math and Literacy which resulted in increases of \$116,442 and \$128,193, respectively, compared to last year. The remaining variance was due to changes in several other programs within this category.
- **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 \$109,433 compared to this time last year. This was due to \$256,929 paid for the district garbage truck ordered last year but not received until this year. This was partially offset by last year's purchase of six new school security vehicles for the district totaling \$144,311.

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

Table 3

<u>Expenditure and Other Financing Uses Comparison by Year</u>					
Expenditure Objects	Through December 2012	Percent of Total	Through December 2013	Percent of Total	Variance higher/(lower)
Certificated Salaries	\$ 49,268,482	45.17%	\$ 49,882,215	44.38%	\$ 613,733
Classified Salaries	17,422,072	15.97%	18,330,035	16.31%	907,963
Employee Benefits	25,557,654	23.43%	27,484,604	24.46%	1,926,950
Supplies and Materials	7,278,245	6.67%	6,535,065	5.81%	(743,180)
Contractual Services	9,187,624	8.42%	9,682,233	8.62%	494,609
Local Mileage & Travel	178,542	0.16%	186,208	0.17%	7,666
Capital Outlay	176,771	0.16%	286,204	0.25%	109,433
Other Financing Uses	-	0.00%	-	0.00%	-
Total Expenditures	\$ 109,069,390	100.00%	\$ 112,386,565	100.00%	\$ 3,317,175

FUND BALANCE

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

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

Table 4

Fund Balance Comparison by Year					
Fund Balance Descriptions for the fiscal period ended	December 2012	Percent of Revenue	December 2013	Percent of Revenue	Variance higher/(lower)
Nonspendable - Inventory & Prepaid Items	\$ 3,650,093	1.15%	\$ 2,453,324	0.74%	\$ (1,196,769)
Committed to Debt and Fiscal Management	9,636,346	3.05%	11,058,267	3.34%	1,421,921
Committed to Encumbrances	197,087	0.06%	395,277	0.12%	198,190
Committed to Contingencies	1,000,000	0.32%	1,000,000	0.30%	-
Total Debt & Fiscal Management Fund Balance	\$ 14,483,526	4.58%	\$ 14,906,868	4.50%	\$ 423,342
Restricted for Carryover	\$ 4,483	0.00%	\$ 494,990	0.15%	\$ 490,507
Restricted for Debt Service	146,086	0.05%	109,566	0.03%	(36,520)
Assigned to Carryover	3,010,406	0.95%	1,674,635	0.51%	(1,335,771)
Assigned to Curriculum & Instruction	4,132,968	1.31%	3,580,852	1.08%	(552,116)
Assigned to Future Operations	17,703,997	5.60%	12,842,022	3.88%	(4,861,975)
Restricted or Assigned Fund Balance	\$ 24,997,940	7.90%	\$ 18,702,065	5.65%	\$ (6,295,875)
Total Nonspendable, Restricted, Committed and Assigned Fund Balance	\$ 39,481,466	12.48%	\$ 33,608,934	10.15%	\$ (5,872,532)
Unassigned Fund Balance	\$ 345,527	0.11%	\$ 961,202	0.29%	\$ 615,675
Total Unassigned Fund Balance	\$ 345,527	0.11%	\$ 961,202	0.29%	\$ 615,675
Total Fund Balance	\$ 39,826,993	12.59%	\$ 34,570,135	10.44%	\$ (5,256,858)
Revenue less other financing	\$ 316,326,656 *		\$ 331,263,739 **		

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

** 2013-14 budgeted revenue less other financing sources

ENROLLMENT

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

The budgeted annual average FTE enrollment of 26,081 is based on the demographer's October projection including a 0.5% discount and a 3 year weighted average of October to year-end enrollment. Monthly budgeted enrollment is also based on a three year weighted average. This excludes the 894 budgeted annual average FTE for funded full day kindergarten enrollment.

Table 5 shows monthly budgeted, projected enrollment counts and actual counts through December 2013. The projected annual adjusted average is currently 497 FTE more than the budgeted average.

Table 5

Budget vs. Projected Enrollment K-12 Full Time Equivalent (FTE) Enrollment				
	Month	Monthly Budget	Monthly Projected	Variance
*	Sep - 13	26,275	26,656	381
*	Oct - 13	26,409	26,674	265
*	Nov - 13	26,294	26,606	312
*	Dec - 13	26,228	26,542	314
	Jan - 14	26,133	26,446	313
	Feb - 14	26,032	26,345	313
	Mar - 14	26,004	26,317	313
	Apr - 14	25,892	26,203	311
	May - 14	25,836	26,147	311
	Jun - 14	25,712	26,021	309
Average		26,081	26,396	314
Running Start		181	221	40
TCC Fresh Start		123	132	9
Reengagement		0	141	141
Goodwill		0	29	29
Alternative Learning Experience		90	53	(37)
Adjusted Average		26,475	26,972	497
Actual data through December 2013				
This table does not include funded full day kindergarten FTE				

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

2013-14 is the seventh school year full-day kindergarten has been available. Funding for the program was phased-in beginning with the schools with the highest poverty levels, (i.e., schools with the highest percentage of students qualifying for free and reduced lunch in the prior school year). Kindergarten students enrolled in a full year full day program at a building that does not qualify for the full day state funding will only generate .5 FTE the same as students enrolled in a full year half day program. Students enrolled in a full year full day program at a building that does qualify for full day state funding will generate 1.0 FTE.

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

Student enrollment is typically highest in October, but for funding purposes, monthly enrollment is averaged for the year. The graph in **Table 6** shows the budget and actual monthly enrollment through June and the budgeted and projected average enrollment for the year. Although this graph only lists September through June, the figures include projected annual average counts through August 2014. This is done to include corrections to prior monthly reports and enrollment that falls outside of the traditional school year (e.g., Running Start, Summer School, etc.) in the annual average.

Table 6

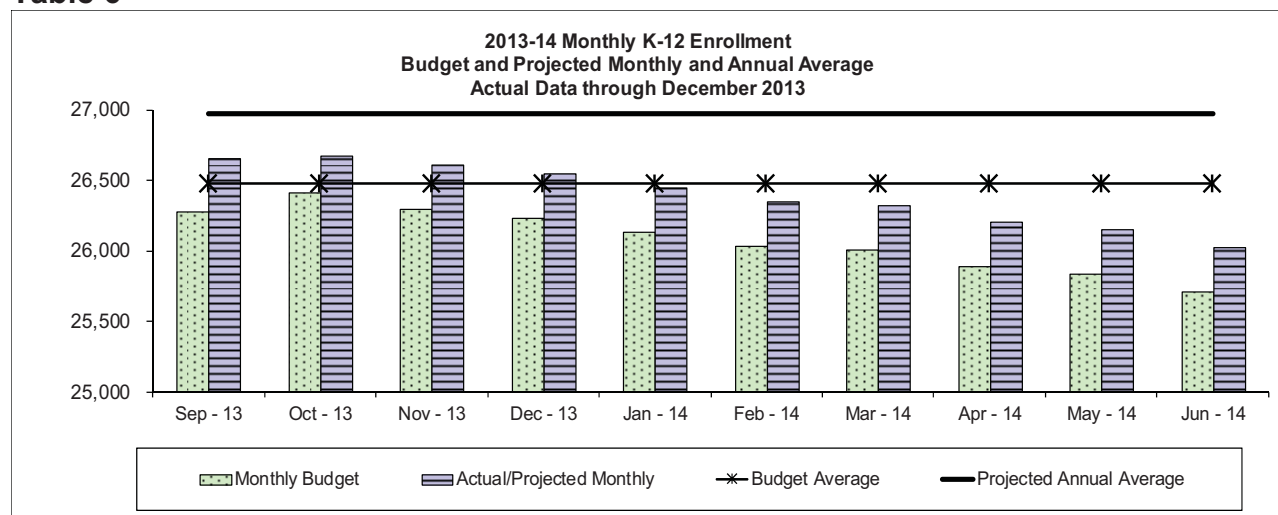


Table 7 displays the variances between actual and projected annual average FTE by individual grade level for 2012-13 and 2013-14, and the variance between projected and budgeted average FTE for 2013-14.

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

- Elementary schools (grades K-5) increased by 178 FTE;
- Middle schools (grades 6-8) increased by 22 FTE;
- High schools (grades 9-12) decreased by 151 FTE;
- Running Start (college level courses) increased by 38 FTE;
- TCC Fresh Start decreased by 15 FTE;
- Reengagement Center increased by 141 FTE;
- Goodwill increased by 29 FTE;
- ALE (Alternative Learning Experience) decreased by 32 FTE.

The combined variances resulted in an average increase of 211 student FTE from the previous year.

Table 7

K-12 Annual Average FTE Enrollment Two Year Comparison					
	(A) 2012-13 Actual	(B) 2013-14 Budget	(C) 2013-14 Projected	(D) Variance (C)-(A)	(E) Variance (C)-(B)
Kindergarten *	1,310	1,305	1,287	(23)	(18)
Grade 1	2,496	2,527	2,571	75	44
Grade 2	2,284	2,414	2,426	142	12
Grade 3	2,295	2,190	2,244	(51)	54
Grade 4	2,121	2,184	2,257	136	73
Grade 5	2,188	2,053	2,087	(101)	34
Elementary	12,694	12,674	12,872	178	199
Grade 6	2,036	2,012	2,089	53	77
Grade 7	2,055	1,954	2,009	(46)	55
Grade 8	1,990	1,961	2,006	16	45
Middle School	6,082	5,927	6,104	22	177
Grade 9	2,428	2,507	2,206	(222)	(301)
Grade 10	2,026	2,116	1,988	(38)	(128)
Grade 11	1,648	1,594	1,616	(32)	22
Grade 12	1,468	1,263	1,610	142	347
High School	7,571	7,480	7,420	(151)	(60)
Running Start	183	181	221	38	40
TCC Fresh Start **	147	123	132	(15)	9
Reengagement Center **	0	0	141	141	141
Goodwill **	0	0	29	29	29
Alternative Learning Experience	85	90	53	(32)	(37)
Grand Total *	26,761	26,475	26,972	211	497
Actual data through December 2013					

* This table does not include funded full day kindergarten FTE

** Open Doors - 1418 Programs

Table 7 has changed from prior years. In the past, Fresh Start enrollment, which is now part of Graduation Reengagement, was included in grades 9 through 12 and displayed separately for informational purposes. ALE enrollment was also included in grades 7 through 12 last year. For the purpose of comparability, these enrollment counts have been separated from the regular K-12 enrollment and placed in their appropriate categories. Also, Table 7 does not include funded full day kindergarten FTE. There were 775 funded full day kindergarten FTE in 2012-13. For 2013-14, the budget included 894 funded full day kindergarten FTE; this enrollment is currently projected to be 893 funded FTE.

Memo to Board of Directors
Subject: December 2013 Unaudited Financial Report
January 15, 2014
Page 13

CONCLUSION

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

Run Date: January 23, 2014

Run Time: 12:48 pm

Report ID: TS163.v4

TACOMA SCHOOL DISTRICT NO. 10

Combined Balance Sheet - All Funds

As Of: **December 31, 2013**

Governmental Fund Types						Trust Funds	
	<u>General</u>	<u>Capital Projects</u>	<u>Transportation Vehicle</u>	<u>Debt Service</u>	<u>ASB</u>	<u>Private Purpose</u>	<u>Fund Total</u>
Assets							
200: Imprest Cash	94,510	10,000	0	0	10,610	0	115,120
236: Cash In Bank-Key Bank	1,868,828	39,186	0	0	595,949	69,815	2,573,778
237: Cash In Bank-Key Bank/Food Svc	7,351	0	0	0	0	0	7,351
240: Cash On Deposit With County	987,965	204,181	1,479	216,763	18,749	3,903	1,433,040
241: Warrants Outstanding	(468,765)	(37,294)	0	0	(16,024)	(1,524)	(523,607)
310: Taxes Receivable-Current Year	2,073,874	515,532	0	769,621	0	0	3,359,027
311: Taxes Receivable-Prior Year	932,606	199,952	0	330,752	0	0	1,463,309
312: Taxes Receivable-Delinquent	521,965	85,043	0	196,583	0	0	803,591
320: Due From Other Funds	643,580	29,196	0	0	3,354	0	676,130
330: AR Due From Other Gov't Units	209,456	11,806	0	0	0	0	221,262
331: AR Grant Claims Due From Other Gov'ts	34,857	0	0	0	0	0	34,857
340: Accounts Receivable	88,102	0	0	0	2,551	0	90,653
341: AR Employee Receivable	9,714	0	0	0	1,799	0	11,513
410: Inventory-Supplies & Materials	412,318	0	0	0	0	0	412,318
413: Inventory-Printing & Graphics	59,873	0	0	0	0	0	59,873
415: Inventory-Maintenance	129,279	0	0	0	0	0	129,279
425: Inventory-Food Service	1,122,290	0	0	0	0	0	1,122,290
450: Investments	51,273,000	114,001,000	2,764,000	1,222,000	1,720,000	313,000	171,293,000
Total Assets	60,000,802	115,058,601	2,765,479	2,735,719	2,336,988	385,194	183,282,783
Liabilities and Fund Balance							
Liabilities							
601: Liabilities	2,891,107	317,482	0	0	235,609	9,801	3,453,998
605: Accrued Salaries & Benefits	8,647,046	(3,334)	0	0	0	0	8,643,711
606: Est. Property/Liability Ins Payable	1,587,768	0	0	0	0	0	1,587,768
607: Horace Mann Auto Ins Payable	737	0	0	0	0	0	737
608: Nutrition Svcs Prepaid	146,301	0	0	0	0	0	146,301
610: FICA/Medicare Payable	643,985	0	0	0	0	0	643,985
611: Industrial Insurance Payable	11,711	0	0	0	0	0	11,711
612: Retirement Payable	646,207	0	0	0	0	0	646,207
613: Withholding Tax Payable	(21,552)	0	0	0	0	0	(21,552)
615: Involuntary/Court Ordered Payable	26,800	0	0	0	0	0	26,800
616: Sound Partnership Payable	1,808,952	0	0	0	0	0	1,808,952
617: Maintenance Deduct & Benefits Payable	(661,498)	0	0	0	0	0	(661,498)

Run Date: January 23, 2014
Run Time: 12:48 pm
Report ID: TS163.v4

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

	Governmental Fund Types					Trust Funds		
	<u>General</u>	<u>Capital Projects</u>	<u>Transportation Vehicle</u>	<u>Debt Service</u>	<u>ASB</u>	<u>Private Purpose</u>	<u>Agency</u>	<u>Fund Total</u>
Liabilities and Fund Balance								
618: UNUM Life Insurance Payable	90	0	0	0	0	0	0	90
619: Cancer Insurance Payable	8,841	0	0	0	0	0	0	8,841
622: Flex Plan Dependent Care Payable	(18,238)	0	0	0	0	0	0	(18,238)
623: Flex Plan Medical Payable	43,082	0	0	0	0	0	0	43,082
624: TSA Payable	(7,733)	0	0	0	0	0	0	(7,733)
625: Flex Plan - Health Savings Account	170	0	0	0	0	0	0	170
627: United Way Payable	16,897	0	0	0	0	0	0	16,897
628: Health Insurance Pass Thru	11,271	0	0	0	0	0	0	11,271
629: Veba III/Sick Leave Payable	9,179	0	0	0	0	0	0	9,179
630: Salary Deferral	37,947	0	0	0	0	0	0	37,947
632: Benefits And Voluntary Deductions	257,635	0	0	0	0	0	0	257,635
636: APA Salary Insurance Payable	62,082	0	0	0	0	0	0	62,082
637: Est Unemployment Payable	751,955	0	0	0	0	0	0	751,955
638: Est Compensated Absence Payable	415,025	0	0	0	0	0	0	415,025
639: Est Industrial Ins Payable	4,090,544	0	0	0	0	0	0	4,090,544
640: Due To Other Funds	32,405	601,933	0	0	35,597	6,195	0	676,130
641: AD & D Insurance Payable	(8,542)	0	0	0	0	0	0	(8,542)
643: Sales Tax Payable	(62,860)	0	0	0	0	0	0	(62,860)
656: Garnishments Payable	22,572	0	0	0	0	0	0	22,572
657: State Retiree Subsidy Payable	217,277	0	0	0	0	0	0	217,277
750: Unavailable Revenue	205	0	0	0	0	0	0	205
752: Unavailable Revenue-Tuition	15,000	0	0	0	0	0	0	15,000
753: Unavailable Revenue-Grants	280,726	0	0	0	0	0	0	280,726
760: Unavailable Revenue -Taxes Receivable	3,528,445	800,527	0	1,296,955	0	0	0	5,625,927
Total Liabilities	25,431,540	1,716,607	0	1,296,955	271,206	15,996	0	28,732,304
Fund Balance								
840: Nonspendable - Inventory & Prepaid Items	2,453,324	0	0	0	82,037	0	0	2,535,361
819: Restricted to Fund Purposes	0	0	0	0	1,880,723	0	0	1,880,723
821: Restricted for Carryover	494,990	0	0	0	0	0	0	494,990
830: Restricted for Debt Service	109,566	0	0	7,241,697	0	0	0	7,351,263
861: Restricted from Bond Proceeds	0	61,219,306	0	0	0	0	0	61,219,306
862: Restricted from Levy Proceeds	0	28,922,144	0	0	0	0	0	28,922,144
860: Committed to Debt & Fiscal Mgmt	11,058,267	0	0	0	0	0	0	11,058,267

Run Date: January 23, 2014
Run Time: 12:48 pm
Report ID: TS163.v4

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

	Governmental Fund Types					Trust Funds		
	<u>General</u>	<u>Capital Projects</u>	<u>Transportation Vehicle</u>	<u>Debt Service</u>	<u>ASB</u>	<u>Private Purpose</u>	<u>Agency</u>	<u>Fund Total</u>
Liabilities and Fund Balance								
870: Committed to Contingencies	1,000,000	0	0	0	0	336,213	0	1,336,213
820: Assigned to Encumbrances	395,277	21,752,702	0	0	50	0	0	22,148,029
866: Assigned to Carryover	1,674,635	0	0	0	0	0	0	1,674,635
868: Assigned to C&I	3,580,852	0	0	0	0	0	0	3,580,852
875: Assigned to Future Operations	12,842,022	0	0	0	0	0	0	12,842,022
889: Assigned to Fund Purposes	0	0	3,341,326	0	0	0	0	3,341,326
890: Unassigned Fund Balance	960,328	1,447,842	(575,847)	(5,802,934)	102,973	32,985	0	(3,834,654)
Total Fund Balance	34,569,262	113,341,994	2,765,479	1,438,763	2,065,783	369,198	0	154,550,479
Total Liabilities and Fund Balance	60,000,802	115,058,601	2,765,479	2,735,719	2,336,988	385,194	0	183,282,783

Run Date: January 23, 2014

Run Time: 12:50 pm

Report ID: TS164.v3

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



State Object	Prior Year Adopted Budget	Prior Year Year to Date Actual	Under Budget_ (Over)	% Spent	Current Year Adopted Budget	Current Year_ Year to Date Actual	Under Budget (Over)	% Spent
0 - Debit Transfer	2,716,218	710,760	2,005,458	26.2	2,676,203	716,115	1,960,088	26.8
1 - Credit Transfer	(2,716,218)	(710,760)	(2,005,458)	26.2	(2,676,203)	(716,115)	(1,960,088)	26.8
2 - Salaries - Certificated	153,280,439	49,268,482	104,011,957	32.1	158,419,023	49,882,215	108,536,808	31.5
3 - Salaries - Classified	53,957,149	17,422,072	36,535,077	32.3	56,060,783	18,330,779	37,730,004	32.7
4 - Employees Benefits & Payroll Taxes	70,873,271	25,557,654	45,315,617	36.1	77,627,664	27,484,735	50,142,929	35.4
5 - Supplies, Etc.	21,012,561	7,278,245	13,734,316	34.6	17,709,479	6,535,065	11,174,414	36.9
7 - Purchased Services	31,780,776	9,187,624	22,593,152	28.9	32,403,666	9,682,233	22,721,433	29.9
8 - Travel	734,930	178,542	556,388	24.3	521,640	186,208	335,432	35.7
9 - Capital Outlay	1,116,116	176,771	939,345	15.8	868,498	286,204	582,294	33.0
District Total	332,755,242	109,069,390	223,685,852	32.8	343,610,753	112,387,439	231,223,314	32.7

Run Date: January 23, 2014

Run Time: 12:53 pm

Report ID: TS158.v4

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

	Current Year <u>Adopted</u> <u>Budget</u>	Current Year Year to Date_ <u>Actual</u>	Under Budget <u>(Over)</u>	% Current Year_ <u>Budget</u>	% Prior Year_ <u>Budget</u>
Resources Available					
Debt and Fiscal Management					
840: Nonspendable - Inventory & Prepaid Items	3,650,093	2,453,324	(1,196,769)	67.2	162.7
860: Committed to Debt & Fiscal Mgmt	10,059,688	11,058,267	998,579	109.9	108.4
870: Committed to Contingencies	1,000,000	1,000,000	0	100.0	100.0
820: Assigned to Encumbrances	197,087	395,277	198,190	200.6	25.0
Total Debt and Fiscal Management	14,906,868	14,906,868	0	100.0	100.4
Restricted and Assigned FB					
821: Restricted for Carryover	250,000	494,990	244,990	198.0	1.0
830: Restricted for Debt Service	109,565	109,566	1	100.0	80.0
866: Assigned to Carryover	1,790,788	1,674,635	(116,153)	93.5	267.0
868: Assigned to C&I	2,875,324	3,580,852	705,528	124.5	101.7
875: Assigned to Future Operations	14,281,340	12,842,022	(1,439,318)	89.9	148.2
Total Restricted and Assigned FB	19,307,017	18,702,065	(604,952)	96.9	140.7
Total Beginning Fund Balance	34,213,885	33,608,934	(604,951)	98.2	122.7
Revenue					
1 - Local Taxes	80,929,948	37,324,780	(43,605,168)	46.1	46.9
2 - Local Non-Tax	6,350,829	2,519,192	(3,831,637)	39.7	34.6
3 - State - General Purpose	159,390,718	51,431,010	(107,959,708)	32.3	32.4
4 - State - Special Purpose	46,167,577	12,282,268	(33,885,309)	26.6	25.5
5 - Federal - General Purpose	371,883	68,747	(303,136)	18.5	26.3
6 - Federal - Special Purpose	35,483,334	9,662,030	(25,821,304)	27.2	25.4
7 - Revenue from other Districts	1,800,000	5,000	(1,795,000)	0.3	0.3
8 - Revenue from other Agencies	769,450	47,271	(722,179)	6.1	22.9
9 - Other Financing Sources	1,500,000	7,469	(1,492,531)	0.5	0.3
Total Revenue	332,763,739	113,347,767	(219,415,972)	34.1	34.0
Total Resources Available	366,977,624	146,956,700	(220,020,924)	40.0	42.1
Uses of Resources					
Expenditures					
01: Basic Education	181,603,324	59,573,897	122,029,427	32.8	33.1
02: Basic Education - ALE	475,964	138,573	337,391	29.1	35.5
12: Fed Stimulus - School Imp	0	41,829	(41,829)	100.0	34.1
21: Special Education, State	36,078,250	12,590,576	23,487,674	34.9	34.3

Run Date: January 23, 2014

Run Time: 12:53 pm

Report ID: TS158.v4

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

	Current Year <u>Adopted</u> <u>Budget</u>	Current Year Year to Date_ <u>Actual</u>	Under Budget <u>(Over)</u>	% Current Year_ <u>Budget</u>	% Prior Year_ <u>Budget</u>
Uses of Resources					
22: SPED Infants & Tod - State	1,049,086	110,423	938,663	10.5	100.0
24: Special Education, Federal	6,909,539	2,259,441	4,650,098	32.7	33.2
31: Career & Tech Ed, State	9,077,030	3,272,747	5,804,283	36.1	33.6
34: Middle School CTE	701,400	323,358	378,042	46.1	31.8
38: Career & Tech Ed, Federal	212,300	28,603	183,697	13.5	21.5
45: CTE Skills Cntr Trade Ind	0	282	(282)	100.0	100.0
51: Disadvantaged, Federal	9,340,916	2,682,998	6,657,918	28.7	25.0
52: School Improvement, Federa	1,766,909	580,604	1,186,305	32.9	33.5
55: Learning Assistance Prog,	7,453,990	1,624,779	5,829,211	21.8	28.2
56: State Institutions, Ctrs &	426,904	133,851	293,053	31.4	31.2
57: NegleCTEd & Delinquent	49,011	27,620	21,391	56.4	25.5
58: Special & Pilot Programs	1,258,660	92,912	1,165,748	7.4	6.5
59: Institutions - Adult Jails	89,369	24,702	64,667	27.6	28.0
61: Head Start, Federal	4,403,744	1,733,668	2,670,076	39.4	34.6
64: Limited English Proficienc	391,133	6,390	384,743	1.6	8.4
65: Transitional Bilingual, St	3,257,442	1,180,026	2,077,416	36.2	36.3
68: Indian Education, Federal	135,064	48,255	86,809	35.7	34.7
69: Other Compensatory Program	157,876	63,397	94,479	40.2	35.3
73: Summer School	189,100	649	188,451	0.3	7.1
74: Highly Capable, State	264,603	101,557	163,046	38.4	31.4
79: Other Instructional Pgms	8,392,623	1,024,848	7,367,775	12.2	11.0
89: Community Services	414,311	107,469	306,842	25.9	24.2
97: District-Wide Support	46,338,457	15,761,672	30,576,785	34.0	33.2
98: Nutrition Svcs	12,379,221	4,999,968	7,379,253	40.4	42.6
99: Pupil Transportation	10,794,527	3,852,345	6,942,182	35.7	40.2
Total Expenditures	343,610,753	112,387,439	231,223,314	32.7	32.8
Total Uses of Resources	343,610,753	112,387,439	231,223,314	32.7	32.8
Ending Fund Balance	23,366,871	34,569,262	11,202,391	147.9	186.7
840: Nonspendable - Inventory & Prepaid Items	3,650,093	2,453,324	(1,196,769)	67.2	162.7
860: Committed to Debt & Fiscal Mgmt	10,059,688	11,058,267	998,579	109.9	108.4
870: Committed to Contingencies	1,000,000	1,000,000	0	100.0	100.0
820: Assigned to Encumbrances	197,087	395,277	198,190	200.6	25.0
Total Debt and Fiscal Management	14,906,868	14,906,868	0	100.0	100.4
821: Restricted for Carryover	250,000	494,990	244,990	198.0	100.0

Run Date: January 23, 2014

Run Time: 12:53 pm

Report ID: TS158.v4

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

	Current Year <u>Adopted</u> <u>Budget</u>	Current Year Year to Date_ <u>Actual</u>	Under Budget <u>(Over)</u>	% Current Year_ <u>Budget</u>	% Prior Year_ <u>Budget</u>
830: Restricted for Debt Service	73,043	109,566	36,523	150.0	80.0
866: Assigned to Carryover	150,000	1,674,635	1,524,635	1,116.4	2,006.9
868: Assigned to C&I	919,098	3,580,852	2,661,754	389.6	654.2
875: Assigned to Future Operations	7,067,862	12,842,022	5,774,160	181.7	297.9
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Total Restricted and Assigned FB	8,460,003	18,702,065	10,242,062	221.1	361.9
890: Unassigned Fund Balance	0	960,328	960,328	100.0	100.0
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Total Fund Balance	23,366,871	34,569,262	11,202,391	147.9	186.7

Run Date: January 23, 2014
Run Time: 12:56 pm
Report ID: TS166.v4

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

<u>State Account</u> <u>District Account</u>	<u>Prior Year</u> <u>Adopted</u> <u>Budget</u>	<u>Prior Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>	<u>Current Year</u> <u>Adopted</u> <u>Budget</u>	<u>Current Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>
1 - Local Taxes								
11000: Local Property Tax	81,554,758	38,230,287	(43,324,471)	46.9	80,770,000	37,324,780	(43,445,220)	46.2
13000: Sale Of Tax Title Property	1,941	0	(1,941)	0.0	1,941	0	(1,941)	0.0
19000: Other Local Taxes	0	0	0	100.0	158,007	0	(158,007)	0.0
1 - Local Taxes	81,556,699	38,230,287	(43,326,412)	46.9	80,929,948	37,324,780	(43,605,168)	46.1
2 - Local Non-Tax								
21000: Tuition & Fees - Unassigned	470,000	416,678	(53,322)	88.7	397,475	739,235	341,760	186.0
21010: Regular Student Fees	100,000	35,648	(64,352)	35.6	100,000	24,431	(75,569)	24.4
21020: ALE Student Fees	0	350	350	100.0	0	200	200	100.0
21210: Special Ed Preschool Tuition	70,250	30,606	(39,644)	43.6	70,250	0	(70,250)	0.0
21730: Summer School - Tuition & Fees	85,000	0	(85,000)	0.0	70,000	3,460	(66,540)	4.9
21800: Convenience Fee	0	10,536	10,536	100.0	0	11,147	11,147	100.0
21860: Community School - Tuition & Fees	20,000	0	(20,000)	0.0	20,000	0	(20,000)	0.0
22000: Sales of Goods, Supplies, & Svcs	0	7,462	7,462	100.0	50,000	104	(49,896)	0.2
22010: Sale of Supplies & Svcs - FR 1	0	47,801	47,801	100.0	70,000	47,893	(22,107)	68.4
22020: Sale of Supplies & Svcs - FR 2	0	2,395	2,395	100.0	18,000	7,199	(10,801)	40.0
22030: Sale of Supplies & Svcs-Schools	1,500	2	(1,499)	0.1	0	37	37	100.0
22040: Sale of Recoverable Items	102,071	50,456	(51,615)	49.4	95,000	66,714	(28,286)	70.2
22050: Sale of Supplies & Svcs - Trip 1	0	4,410	4,410	100.0	100,000	84,639	(15,361)	84.6
22060: Sale of Supplies & Svcs - Trip 2	0	4,343	4,343	100.0	50,000	555	(49,445)	1.1
22100: Other Storeroom Sales	23,147	2,049	(21,098)	8.9	5,000	2,486	(2,514)	49.7
22200: Copy Center Reimbursements	50,000	10,649	(39,351)	21.3	50,000	15,639	(34,361)	31.3
22310: CTE Sales of Goods, Supplies & Svcs	60,000	11,885	(48,115)	19.8	40,000	13,852	(26,148)	34.6
22910: Nutrition Service Sales	1,585,846	695,140	(890,706)	43.8	1,836,774	690,771	(1,146,003)	37.6
22930: NS Refunds	0	0	0	100.0	0	0	0	100.0
22940: NS Sales - Special Events	15,000	3,881	(11,119)	25.9	15,000	2,851	(12,149)	19.0
22960: NS Sales - Breakfast	109,829	48,548	(61,281)	44.2	128,354	45,532	(82,822)	35.5
22990: School Bus Revenue	0	535	535	100.0	0	565	565	100.0
23000: Investment Earnings	100,000	25,032	(74,968)	25.0	75,000	13,996	(61,004)	18.7
25000: Gifts, Grants, & Donations (Local)	120,000	108,567	(11,433)	90.5	260,000	82,300	(177,700)	31.7
26000: Fines & Damages	65,000	12,142	(52,858)	18.7	45,000	11,106	(33,894)	24.7
27000: Rentals & Leases	356,100	99,470	(256,630)	27.9	300,000	120,784	(179,216)	40.3
27010: Facility Use - Computer Lab Fee	0	0	0	100.0	0	(136)	(136)	100.0
27020: Facility Use - Utility Surcharge	15,400	3,444	(11,956)	22.4	13,200	6,077	(7,124)	46.0
27030: Facility Use - Custodial Labor	271,500	71,973	(199,527)	26.5	227,900	85,394	(142,506)	37.5
27040: Facility Use - Field/Stadium Maint	12,000	1,815	(10,185)	15.1	9,000	10,958	1,958	121.8
27050: Facility Use - Security	0	912	912	100.0	0	0	0	100.0

Run Date: January 23, 2014
Run Time: 12:56 pm
Report ID: TS166.v4

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

<u>State Account</u> <u>District Account</u>	<u>Prior Year</u> <u>Adopted</u> <u>Budget</u>	<u>Prior Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>	<u>Current Year</u> <u>Adopted</u> <u>Budget</u>	<u>Current Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>
2 - Local Non-Tax								
27060: Facility Use - Theater Tech	16,000	5,850	(10,150)	36.6	21,000	6,625	(14,375)	31.5
28000: Insurance Recoveries	0	5,594	5,594	100.0	60,000	5,000	(55,000)	8.3
29000: Local Support Non Tax-Unassigned	1,375,731	305,281	(1,070,450)	22.2	1,257,876	237,327	(1,020,549)	18.9
29001: Procurement Card Rebates	75,000	20,645	(54,355)	27.5	100,000	45,987	(54,013)	46.0
29010: Cash Over/Short	0	56	56	100.0	0	89	89	100.0
29060: Timber Sales	0	0	0	100.0	0	0	0	100.0
29070: CPF Indirect	700,000	0	(700,000)	0.0	700,000	0	(700,000)	0.0
29100: E-Rate Discount	0	0	0	100.0	0	135,248	135,248	100.0
29220: Advertising Commissions	52,000	15,000	(37,000)	28.8	52,000	0	(52,000)	0.0
29230: Photography Commissions	70,000	0	(70,000)	0.0	70,000	0	(70,000)	0.0
29240: Vending-Beverage Commissions	19,000	1,249	(17,751)	6.6	19,000	918	(18,082)	4.8
29250: Vending-Food Commissions	1,000	70	(930)	7.0	5,000	105	(4,895)	2.1
29260: Other Commissions/Rebates	10,000	135	(9,865)	1.3	20,000	105	(19,895)	0.5
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2 - Local Non-Tax	5,951,374	2,060,609	(3,890,765)	34.6	6,350,829	2,519,192	(3,831,637)	39.7
3 - State - General Purpose								
31000: Apportionment	135,794,816	44,397,578	(91,397,238)	32.7	146,011,043	47,472,066	(98,538,977)	32.5
31210: Apportionment - Special Ed	5,466,952	1,777,431	(3,689,521)	32.5	5,810,947	1,893,093	(3,917,854)	32.6
33000: Local Effort Assistance	6,593,123	1,733,864	(4,859,259)	26.3	7,568,728	2,065,851	(5,502,877)	27.3
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3 - State - General Purpose	147,854,891	47,908,873	(99,946,018)	32.4	159,390,718	51,431,010	(107,959,708)	32.3
4 - State - Special Purpose								
41000: Special Purpose - Unassigned	6,769,450	2,240	(6,767,210)	0.0	5,000,000	1,986	(4,998,014)	0.0
41210: Special Education	19,237,317	6,116,533	(13,120,784)	31.8	19,849,561	6,303,790	(13,545,771)	31.8
41220: SPED Infants & Toddlers - State	0	0	0	100.0	1,133,013	369,114	(763,899)	32.6
41550: Learning Assistance	4,885,008	1,589,177	(3,295,831)	32.5	7,777,493	2,589,717	(5,187,776)	33.3
41560: State Institutions, Centers, and Homes - Delinquent	442,244	130,655	(311,589)	29.5	446,968	129,136	(317,832)	28.9
41580: Special & Pilot Programs	1,297,478	51,537	(1,245,941)	4.0	1,258,660	63,305	(1,195,355)	5.0
41590: Institutions - Juveniles in Adult Jail	86,747	23,892	(62,855)	27.5	93,569	24,981	(68,588)	26.7
41650: Transitional Bilingual	1,932,855	640,278	(1,292,577)	33.1	2,193,216	712,749	(1,480,467)	32.5
41740: Highly Capable	249,312	83,373	(165,939)	33.4	264,603	85,996	(178,607)	32.5
41980: School Nutrition Services	299,246	63,449	(235,798)	21.2	285,859	91,456	(194,403)	32.0
41990: Transportation - Operations	6,197,622	1,872,741	(4,324,881)	30.2	7,864,635	1,910,038	(5,954,597)	24.3
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4 - State - Special Purpose	41,397,279	10,573,876	(30,823,403)	25.5	46,167,577	12,282,268	(33,885,309)	26.6
5 - Federal - General Purpose								

Run Date: January 23, 2014
Run Time: 12:56 pm
Report ID: TS166.v4

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

<u>State Account</u> <u>District Account</u>	<u>Prior Year</u> <u>Adopted</u> <u>Budget</u>	<u>Prior Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>	<u>Current Year</u> <u>Adopted</u> <u>Budget</u>	<u>Current Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>
5 - Federal - General Purpose								
52000: Direct Federal Revenue - Unassigned	294,080	98,324	(195,756)	33.4	291,883	68,747	(223,136)	23.6
53000: Impact Aid - Maintenance & Operations	0	0	0	100.0	0	0	0	100.0
53290: Impact Aid - Special Ed Funding	0	0	0	100.0	0	0	0	100.0
54000: Federal in Lieu of Taxes	0	0	0	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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5 - Federal - General Purpose	374,080	98,324	(275,756)	26.3	371,883	68,747	(303,136)	18.5
6 - Federal - Special Purpose								
61000: Special Purpose - OSPI Unassigned	0	9,500	9,500	100.0	0	11,793	11,793	100.0
61120: Federal Stimulus - School Improvement	2,811,500	737,503	(2,073,997)	26.2	0	76,635	76,635	100.0
61240: Special Ed - Supplemental	7,600,894	1,682,593	(5,918,301)	22.1	7,209,412	1,583,583	(5,625,829)	22.0
61380: CTE - Carl Perkins Grant	334,336	3,919	(330,417)	1.2	221,514	372	(221,142)	0.2
61510: Disadvantaged - Title IA	11,657,649	2,182,427	(9,475,222)	18.7	9,746,312	2,105,176	(7,641,136)	21.6
61520: School Improvement - TII, IV, V & VI	1,971,283	608,348	(1,362,935)	30.9	1,843,593	448,503	(1,395,090)	24.3
61570: Institutions - Neglected & Delinquent	54,490	9,656	(44,834)	17.7	51,138	20,935	(30,203)	40.9
61640: Limited English Proficiency	402,980	18,100	(384,880)	4.5	398,956	0	(398,956)	0.0
61890: Other Community Services	99,411	0	(99,411)	0.0	99,411	0	(99,411)	0.0
61910: Regular Lunch Reimbursement	203,167	54,035	(149,132)	26.6	161,326	49,544	(111,782)	30.7
61920: Reduced Price Lunch Reimbursement	623,444	216,025	(407,419)	34.7	662,340	226,851	(435,489)	34.2
61930: Free Lunch Reimbursement	6,875,357	2,217,738	(4,657,619)	32.3	6,771,238	2,184,375	(4,586,863)	32.3
61940: Certified Lunch Reimbursement	0	0	0	100.0	186,275	59,674	(126,601)	32.0
61950: Regular Breakfast Reimbursement	20,461	6,638	(13,823)	32.4	20,080	5,927	(14,153)	29.5
61960: Reduced Price Breakfast Reimbursement	161,907	55,547	(106,360)	34.3	167,878	55,176	(112,702)	32.9
61970: Free Breakfast Reimbursement	2,245,079	741,139	(1,503,940)	33.0	2,226,241	689,045	(1,537,196)	31.0
61980: Free Snack Reimbursement	89,127	27,172	(61,955)	30.5	94,245	20,442	(73,803)	21.7
61990: Fresh Fruit & Vegetable Reimbursement	0	0	0	100.0	0	34,041	34,041	100.0
62000: Direct Special Purpose Grants	366,000	50,476	(315,524)	13.8	0	10,305	10,305	100.0
62610: Head Start	5,078,049	1,358,826	(3,719,223)	26.8	4,843,167	1,523,231	(3,319,936)	31.5
62680: Indian Education - ED	159,186	41,305	(117,881)	25.9	140,926	32,578	(108,348)	23.1
63000: Federal Grants Through Other Entities - Unassigned	12,967	0	(12,967)	0.0	12,967	0	(12,967)	0.0
63210: SPED Medicaid Match	0	52,045	52,045	100.0	0	27,406	27,406	100.0
69980: USDA Commodities	550,000	404,292	(145,708)	73.5	626,315	496,437	(129,878)	79.3
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6 - Federal - Special Purpose	41,317,287	10,477,287	(30,840,000)	25.4	35,483,334	9,662,030	(25,821,304)	27.2
7 - Revenue from other Districts								
71210: Special Education	1,800,000	0	(1,800,000)	0.0	1,800,000	0	(1,800,000)	0.0
71450: CTE Skills Center RV	0	5,000	5,000	100.0	0	5,000	5,000	100.0

Run Date: January 23, 2014
Run Time: 12:56 pm
Report ID: TS166.v4

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

<u>State Account</u>	<u>Prior Year</u>	<u>Prior Year</u>	<u>Over Budget</u>	<u>%</u>	<u>Current Year</u>	<u>Current Year</u>	<u>Over Budget</u>	<u>%</u>
<u>District Account</u>	<u>Adopted</u>	<u>Year to Date</u>	<u>(Under)</u>	<u>Received</u>	<u>Adopted</u>	<u>Year to Date</u>	<u>(Under)</u>	<u>Received</u>
	<u>Budget</u>	<u>Actual</u>			<u>Budget</u>	<u>Actual</u>		
7 - Revenue from other Districts	1,800,000	5,000	(1,795,000)	0.3	1,800,000	5,000	(1,795,000)	0.3
8 - Revenue from other Agencies								
81000: Governmental Entities	245,000	54,006	(190,994)	22.0	0	44,065	44,065	100.0
82000: Private Foundations Revenue	0	2,126	2,126	100.0	0	0	0	100.0
85000: Educational Service Districts	0	0	0	100.0	769,450	3,206	(766,244)	0.4
8 - Revenue from other Agencies	245,000	56,132	(188,868)	22.9	769,450	47,271	(722,179)	6.1
9 - Other Financing Sources								
93000: Sale of Equipment	0	4,529	4,529	100.0	0	7,469	7,469	100.0
99000: Operating Transfers	1,400,000	0	(1,400,000)	0.0	1,500,000	0	(1,500,000)	0.0
9 - Other Financing Sources	1,400,000	4,529	(1,395,471)	0.3	1,500,000	7,469	(1,492,531)	0.5
District Total	321,896,610	109,414,917	(212,481,693)	34.0	332,763,739	113,347,767	(219,415,972)	34.1

Run Date: January 23, 2014

Run Time: 12:58 pm

Report ID: TS152.v3

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

<u>Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Current Month</u>	<u>Current Year Year to Date</u>	<u>Encumbrance</u>	<u>Unspent / Unencumbered</u>	<u>Percent Expended</u>
01: Basic Education							
01000: Basic Education	151,497,343	150,355,292	12,238,809	50,727,295	88,865,425	10,762,572	92.8
01030: BE BECCA Program	0	93,977	1,297	1,802	781	91,394	2.7
01040: BE Building Contributions	0	286,764	5,307	26,197	8,550	252,017	12.1
01050: BE Kindergarten Contributions	0	15,815	2,768	13,317	1,001	1,498	90.5
01079: BE Categorical Carryover	940,788	(41,187)	0	0	0	(41,187)	0.0
01110: BE FD Kindergarten - State	5,032,427	5,032,427	391,508	1,602,094	2,939,238	491,096	90.2
01210: BE Fund Balance Special Ed	1,291,000	1,291,000	104,627	421,917	740,739	128,345	90.1
01240: BE SPED Peer Review Pool	75,000	75,000	0	0	0	75,000	0.0
01250: BE Campus Security	1,337,751	1,337,751	114,069	476,306	833,065	28,380	97.9
01270: BE Secondary Advisory Stipends	50,000	50,000	0	0	0	50,000	0.0
01310: BE Para Coverage	25,000	25,000	0	0	0	25,000	0.0
01320: BE Peer Review Pool	85,000	85,000	0	0	0	85,000	0.0
01430: BE FB Class Size Reduction	3,581,698	3,501,138	455,902	1,767,344	3,485,661	(1,751,867)	150.0
01440: BE FB Non-Instructional	869,461	869,461	59,442	251,970	435,713	181,777	79.1
01460: BE FB Instructional	3,288,339	3,306,584	202,711	798,528	1,635,186	872,870	73.6
01470: BE Full Day Kindergarten Supt	578,707	578,707	43,180	179,345	338,335	61,026	89.5
01480: BE Innovative Programs	180,752	191,994	9,764	22,270	50,730	118,994	38.0
01650: BE Special Programs	1,551,030	1,551,030	120,490	622,184	426,300	502,546	67.6
01701: BE OP OT Relief	95,000	98,195	118	69,054	1,130	28,011	71.5
01850: Student Achievement	282,000	282,000	0	0	0	282,000	0.0
01901: BE Running Start	864,003	864,003	217,547	217,547	582,453	64,003	92.6
01902: BE Fresh Start	521,304	521,304	0	0	487,809	33,495	93.6
01905: BE Int'l Baccalaureate	200,000	280,716	17,981	102,461	75,555	102,700	63.4
01915: BE Bargained Enhancement 5-10	1,110,000	1,110,000	10,064	43,045	23,996	1,042,959	6.0
01940: BE MS Athletic Reserve	0	46,092	0	1,043	0	45,049	2.3
01990: BE Curriculum & Instruction	1,966,097	1,975,749	92,171	988,474	311,686	675,589	65.8
01991: BE Curriculum & Instruction 1x	2,956,226	3,580,852	77,727	627,205	376,682	2,576,965	28.0
01992: BE C&I Optional Days	3,224,398	3,232,245	155,054	614,502	34,296	2,583,448	20.1
Total 01: Basic Education	181,603,324	180,596,909	14,320,537	59,573,897	101,654,331	19,368,681	89.3
02: Basic Education - ALE							
02000: BE Alternative Learning Exp	475,964	497,768	64,443	138,573	169,140	190,054	61.8
Total 02: Basic Education - ALE	475,964	497,768	64,443	138,573	169,140	190,054	61.8
12: Fed Stimulus - School Imp							
12503: School Improvement 12-13	0	94,106	(7,218)	41,829	963	51,315	45.5

Run Date: January 23, 2014

Run Time: 12:58 pm

Report ID: TS152.v3

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

<u>Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Current Month</u>	<u>Current Year Year to Date</u>	<u>Encumbrance</u>	<u>Unspent / Unencumbered</u>	<u>Percent Expended</u>
Total 12: Fed Stimulus - School Imp	0	94,106	(7,218)	41,829	963	51,315	45.5
21: Special Education, State							
21000: Special Education - State	35,527,336	35,636,464	3,318,003	12,433,337	22,745,530	457,597	98.7
21560: SPED - State Safety Net	500,000	500,000	39,232	156,739	284,447	58,814	88.2
21720: SPED - District Settlement	50,914	50,914	0	0	0	50,914	0.0
21900: SPED Work Training	0	4,446	189	500	0	3,946	11.2
Total 21: Special Education, State	36,078,250	36,191,824	3,357,424	12,590,576	23,029,977	571,271	98.4
22: SPED Infants & Tod - State							
22000: SPED Infants & Toddlers-State	1,049,086	1,133,013	32,820	110,423	570,152	452,437	60.1
Total 22: SPED Infants & Tod - State	1,049,086	1,133,013	32,820	110,423	570,152	452,437	60.1
24: Special Education, Federal							
24503: SPED IDEAB Flow Thru 12-13	0	0	(195)	75,635	0	(75,635)	100.0
24504: SPED IDEAB Flow Thru 13-14	5,827,892	5,827,892	475,339	1,850,831	3,616,943	360,118	93.8
24513: SPED IDEA Preschool 12-13	0	0	0	2,249	0	(2,249)	100.0
24514: SPED IDEA Preschool 13-14	209,824	209,824	16,810	69,738	131,085	9,002	95.7
24563: SPED Safety Net 12-13	0	0	0	15,317	0	(15,317)	100.0
24564: SPED Safety Net 13-14	871,823	871,823	63,398	245,671	451,055	175,097	79.9
24615: SPED IDEAB Transition 04-05	0	586	0	0	0	586	0.0
Total 24: Special Education, Federal	6,909,539	6,910,125	555,351	2,259,441	4,199,083	451,601	93.5
31: Career & Tech Ed, State							
31000: CTE Technical Support	147,181	147,181	9,286	62,489	77,112	7,580	94.8
31510: CTE Administration	847,353	1,081,271	77,707	300,100	474,729	306,442	71.7
31600: CTE Agriculture & Science	522,471	522,471	46,582	212,720	334,027	(24,276)	104.6
31605: CTE Lincoln Tree Farm Harvest	0	0	0	100	3,432	(3,532)	100.0
31610: CTE Business Education	1,586,065	1,586,065	139,226	627,320	1,024,746	(66,001)	104.2
31620: CTE Marketing Education	310,749	310,749	25,192	113,327	191,326	6,097	98.0
31630: CTE Diversified Occupations	494,839	494,839	42,937	179,007	301,868	13,964	97.2
31640: CTE Trade & Industry	1,867,084	1,867,084	149,246	689,754	1,029,264	148,066	92.1
31650: CTE Family & Consumer Science	1,281,078	1,281,078	101,751	443,049	711,218	126,812	90.1
31670: CTE Technology	779,459	779,459	64,009	269,067	496,483	13,909	98.2
31680: CTE Health Occupations	407,558	407,558	31,698	138,476	241,353	27,729	93.2
31710: CTE Career Guidance	594,290	594,290	50,885	213,083	384,122	(2,915)	100.5
31901: CTE Running Start	99,910	99,910	12,065	12,065	51,935	35,910	64.1
31902: CTE Open Doors	138,993	138,993	12,191	12,191	90,000	36,802	73.5
Total 31: Career & Tech Ed, State	9,077,030	9,310,948	762,774	3,272,747	5,411,615	626,587	93.3

Run Date: January 23, 2014

Run Time: 12:58 pm

Report ID: TS152.v3

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

<u>Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Current Month</u>	<u>Current Year Year to Date</u>	<u>Encumbrance</u>	<u>Unspent / Unencumbered</u>	<u>Percent Expended</u>
34: Middle School CTE							
34500: CTE Middle School	701,400	851,274	56,797	323,358	412,585	115,330	86.5
Total 34: Middle School CTE	701,400	851,274	56,797	323,358	412,585	115,330	86.5
38: Career & Tech Ed, Federal							
38503: CTE Perkins Grant 12-13	0	0	0	3,127	0	(3,127)	100.0
38504: CTE Perkins Grant 13-14	212,300	212,300	7,101	25,116	38,983	148,200	30.2
38523: CTE GRADS Start Up - Oakland	0	0	0	209	0	(209)	100.0
38533: Non-Traditional Fields - CTE	0	0	0	150	0	(150)	100.0
Total 38: Career & Tech Ed, Federal	212,300	212,300	7,101	28,603	38,983	144,714	31.8
45: CTE Skills Cntr Trade Ind							
45640: CTE Skills Center	0	5,000	0	282	0	4,718	5.6
Total 45: CTE Skills Cntr Trade Ind	0	5,000	0	282	0	4,718	5.6
51: Disadvantaged, Federal							
51503: T1-A Disadvantaged 12-13	0	0	(7)	0	0	0	100.0
51504: T1-A Disadvantaged 13-14	9,252,151	9,242,834	645,624	2,630,148	4,706,239	1,906,447	79.4
51534: Title X, Part C Ed-Homeless Ed	0	36,875	2,116	3,169	16,961	16,745	54.6
51603: T1-D Neglect & Delinqnt 12-13	0	0	0	869	0	(869)	100.0
51604: T1-D Neglect & Delinqnt 13-14	88,765	88,765	6,668	29,594	48,010	11,161	87.4
51634: ESEA Priority/Focus Schools 14	0	186,897	5,565	19,217	6,098	161,582	13.5
Total 51: Disadvantaged, Federal	9,340,916	9,555,371	659,965	2,682,998	4,777,308	2,095,065	78.1
52: School Improvement, Federa							
52473: T2-A Teacher Quality 12-13	0	0	0	22,558	949	(23,508)	100.0
52474: T2-A Teacher Quality 13-14	1,766,909	1,766,909	147,019	558,046	1,078,561	130,303	92.6
Total 52: School Improvement, Federa	1,766,909	1,766,909	147,019	580,604	1,079,510	106,795	94.0
55: Learning Assistance Prog,							
55500: Learning Assistance Program	7,453,990	7,943,661	466,807	1,624,779	2,891,346	3,427,536	56.9
Total 55: Learning Assistance Prog,	7,453,990	7,943,661	466,807	1,624,779	2,891,346	3,427,536	56.9
56: State Institutions, Ctrs &							
56510: Remann Hall	426,904	426,904	32,499	133,851	222,529	70,523	83.5
Total 56: State Institutions, Ctrs &	426,904	426,904	32,499	133,851	222,529	70,523	83.5
57: NegleCTEd & Delinquent							
57513: T1-D Neglect/Delinquent 12-13	0	0	0	417	0	(417)	100.0
57514: T1-D Neglect/Delinquent 13-14	49,011	49,011	6,673	27,203	52,059	(30,251)	161.7
Total 57: NegleCTEd & Delinquent	49,011	49,011	6,673	27,620	52,059	(30,667)	162.6

Run Date: January 23, 2014

Run Time: 12:58 pm

Report ID: TS152.v3

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

<u>Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Current Month</u>	<u>Current Year Year to Date</u>	<u>Encumbrance</u>	<u>Unspent / Unencumbered</u>	<u>Percent Expended</u>
58: Special & Pilot Programs							
58010: WASL Retake	0	345	0	0	0	345	0.0
58020: Collection of Evidence	0	16,469	6,368	13,224	1,832	1,413	91.4
58040: WA Alt Assessment Systems	0	922	0	0	0	922	0.0
58060: HSPE Testing	0	23,044	0	0	0	23,044	0.0
58079: Certification Bonus	1,242,182	1,242,182	0	1,183	0	1,240,999	0.1
58214: Jobs for Washington's Graduate	0	14,954	2,235	4,735	0	10,219	31.7
58234: CenturyLink Teachers & Tech.	0	4,793	0	3,179	0	1,614	66.3
58244: Dual Credit Capacity Expansion	0	45,944	0	0	5,319	40,625	11.6
58563: College Readiness Init. 13-14	0	34,986	0	7,078	0	27,908	20.2
58624: Nav 101 College Ready 13-14	0	78,658	10,878	50,307	682	27,670	64.8
58654: Admin Intern Program 13-14	16,478	6,420	456	1,382	0	5,038	21.5
58674: WA 1st Robotics Competition	0	8,483	3,034	3,034	0	5,449	35.8
58684: WA FIRST - FIRST Lego League	0	2,244	0	1,556	0	688	69.3
58694: WA FIRST- FIRST Tech Challenge	0	10,472	1,655	7,234	0	3,238	69.1
Total 58: Special & Pilot Programs	1,258,660	1,489,916	24,626	92,912	7,833	1,389,171	6.8
59: Institutions - Adult Jails							
59100: Inst - Juveniles in Adult Jail	89,369	97,100	6,207	24,702	46,048	26,350	72.9
Total 59: Institutions - Adult Jails	89,369	97,100	6,207	24,702	46,048	26,350	72.9
61: Head Start, Federal							
61513: Head Start Regular 12-13	0	1,175,887	82,210	1,224,025	12,425	(60,563)	105.2
61514: Head Start Regular 13-14	4,356,192	4,356,192	266,215	475,199	2,553,487	1,327,506	69.5
61523: Head Start Training 12-13	0	20,606	(8)	31,374	0	(10,768)	152.3
61524: Head Start Training 13-14	47,552	47,552	0	3,069	3,125	41,358	13.0
Total 61: Head Start, Federal	4,403,744	5,600,237	348,418	1,733,668	2,569,037	1,297,533	76.8
64: Limited English Proficienc							
64503: Limited English 12-13	0	0	0	146	0	(146)	100.0
64504: Limited English 13-14	391,133	391,133	1,918	6,243	16,745	368,145	5.9
Total 64: Limited English Proficienc	391,133	391,133	1,918	6,390	16,745	367,998	5.9
65: Transitional Bilingual, St							
65000: Transitional Bilingual	3,257,442	3,257,442	275,211	1,180,026	2,016,507	60,908	98.1
Total 65: Transitional Bilingual, St	3,257,442	3,257,442	275,211	1,180,026	2,016,507	60,908	98.1
68: Indian Education, Federal							
68504: Indian Education 13-14	135,064	112,642	11,464	48,255	87,456	(23,068)	120.5
Total 68: Indian Education, Federal	135,064	112,642	11,464	48,255	87,456	(23,068)	120.5

Run Date: January 23, 2014

Run Time: 12:58 pm

Report ID: TS152.v3

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

<u>Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Current Month</u>	<u>Current Year Year to Date</u>	<u>Encumbrance</u>	<u>Unspent / Unencumbered</u>	<u>Percent Expended</u>
69: Other Compensatory Program							
69100: SPED Reimbursable	157,876	157,876	12,979	58,555	101,467	(2,145)	101.4
69200: District Conferences	0	11,091	2,565	4,843	239	6,010	45.8
Total 69: Other Compensatory Program	157,876	168,967	15,544	63,397	101,705	3,864	97.7
73: Summer School							
73000: Summer School - District	189,100	189,100	0	649	0	188,451	0.3
73010: Summer School Programs	0	1,050	0	0	0	1,050	0.0
Total 73: Summer School	189,100	190,150	0	649	0	189,501	0.3
74: Highly Capable, State							
74000: Highly Capable	264,603	273,969	25,246	101,557	168,823	3,589	98.7
Total 74: Highly Capable, State	264,603	273,969	25,246	101,557	168,823	3,589	98.7
79: Other Instructional Pgms							
79000: Other Instructional Programs	5,950,000	2,050,066	0	0	0	2,050,066	0.0
79010: Tuition Based Preschool	397,475	532,511	35,159	138,671	221,332	172,508	67.6
79040: Head Start Contributions	0	65	0	0	0	65	0.0
79104: Early Childhood Ed 13-14	769,450	819,070	65,966	276,789	498,877	43,404	94.7
79134: Edge Foundation Grant	0	0	3,241	3,241	23,665	(26,906)	100.0
79164: City Truancy Grant 13-14	48,000	48,000	3,738	19,637	1,154	27,210	43.3
79171: Youth Service America 10-11	0	499	0	0	0	499	0.0
79172: Youth Service America 11-12	0	48	0	0	0	48	0.0
79190: ECEAP Contributions	0	298	0	0	0	298	0.0
79203: JROTC - Army 12-13	0	0	0	3,331	0	(3,331)	100.0
79204: JROTC - Army 13-14	330,873	330,873	27,462	109,492	212,961	8,420	97.5
79224: Refugee Impact 13-14	0	0	0	0	15,000	(15,000)	100.0
79263: JROTC - Navy 12-13	0	0	0	1,666	0	(1,666)	100.0
79264: JROTC - Navy 13-14	194,750	194,750	15,789	67,789	123,637	3,324	98.3
79270: JROTC - Navy Start Up	0	1,196	0	1,158	0	38	96.9
79280: Twilight School	45,000	0	0	0	0	0	100.0
79285: Tacoma Kids Rock	0	1,282	0	0	0	1,282	0.0
79294: JROTC - Navy Orientation 13-14	0	1,436	0	4,265	0	(2,829)	297.0
79310: SPED Community Preschool	0	122,657	316	3,649	94	118,914	3.1
79333: City of Tacoma Mini Grants 13	0	4,832	2,481	2,602	0	2,230	53.8
79334: City of Tacoma Mini Grants 14	0	4,050	0	0	0	4,050	0.0
79372: Raikes Foundation Grant 11-12	0	392	0	0	0	392	0.0
79373: Raikes Foundation Grant 12-13	0	18,006	0	0	0	18,006	0.0

Run Date: January 23, 2014

Run Time: 12:58 pm

Report ID: TS152.v3

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

<u>Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Current Month</u>	<u>Current Year Year to Date</u>	<u>Encumbrance</u>	<u>Unspent / Unencumbered</u>	<u>Percent Expended</u>
79: Other Instructional Pgms							
79384: ECEAP USDA Meals/Snacks 13-14	0	15,000	1,485	4,462	0	10,538	29.7
79393: LHS Poverty Grant 12-13	0	9,043	0	9,000	0	43	99.5
79441: Washington STEM-Lincoln	0	6,212	0	0	0	6,212	0.0
79453: Family Literacy Project	0	11,500	0	0	0	11,500	0.0
79464: Muckelshoot Indian Tribe	0	7,500	0	0	0	7,500	0.0
79493: Tacoma Truancy Center 12-13	0	0	134	1,166	0	(1,166)	100.0
79494: Tacoma Truancy Center 13-14	37,488	37,488	5,117	19,607	24,277	(6,396)	117.1
79503: JROTC - Air Force 12-13	0	0	0	1,666	0	(1,666)	100.0
79504: JROTC - Air Force 13-14	182,087	182,087	15,839	62,241	116,325	3,521	98.1
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	0	0	0	1,666	0	(1,666)	100.0
79534: JROTC - Marines 13-14	190,201	190,201	15,407	62,884	121,550	5,767	97.0
79543: 21st Century CL Ctr 12-13	0	0	0	99	0	(99)	100.0
79573: City of Tacoma Ladies 1st Prog	0	47,754	2,772	8,316	19,404	20,034	58.0
79580: Curriculum Fundraising	0	273,245	19,985	73,476	2,911	196,857	28.0
79590: Read 2 Me (formerly Werlin)	42,247	42,247	5,000	5,655	20,000	16,592	60.7
79604: Puyallup Tribe Charity	0	677	0	0	0	677	0.0
79612: Puyallup Tribe Donation 5	0	1,451	0	1,380	0	71	95.1
79613: Puyallup Tribe Donation 6	0	96,000	5,117	11,893	40,595	43,512	54.7
79623: McKinney-Vento Workforce Proj.	0	184,600	11,303	19,348	91,244	74,008	59.9
79634: WaKIDS Implementation	0	38,400	0	0	0	38,400	0.0
79644: GRADS Mini-Grants	0	1,917	963	2,682	0	(765)	139.9
79654: WaKIDS 13-14	0	0	289	42,432	0	(42,432)	100.0
79693: Lincoln Ctr Gates Grant	0	48,202	0	0	0	48,202	0.0
79710: ECEAP/Community Preschool	0	10,000	832	2,972	5,448	1,579	84.2
79733: Lincoln Ctr Extended Day Supp.	0	10,311	0	0	0	10,311	0.0
79743: UWT Dual Track ELL 12-13	0	0	2,166	2,166	17,819	(19,985)	100.0
79780: Hilltop Artists	172,184	172,184	14,349	57,395	114,789	0	100.0
79850: Arts Collaboration	32,868	32,868	517	759	1,495	30,614	6.9
79884: Nat'l Board Certification	0	4,341	0	1,294	0	3,047	29.8
Total 79: Other Instructional Pgms	8,392,623	5,554,748	255,426	1,024,848	1,672,578	2,857,322	48.6
89: Community Services							
89010: Facility Use	175,000	175,000	17,160	58,705	8,340	107,956	38.3

Run Date: January 23, 2014

Run Time: 12:58 pm

Report ID: TS152.v3

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

<u>Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Current Month</u>	<u>Current Year Year to Date</u>	<u>Encumbrance</u>	<u>Unspent / Unencumbered</u>	<u>Percent Expended</u>
89: Community Services							
89020: Facility Use - Fields	7,600	7,600	304	1,399	71	6,130	19.3
89030: Facility Use - Swim Pools	15,000	15,000	195	4,734	0	10,266	31.6
89040: Facility Use - Stadiums	17,500	17,500	63	4,684	0	12,816	26.8
89050: Facility Use - Theaters	56,000	56,000	7,241	19,482	6,389	30,130	46.2
89060: Facility Use - Other	43,800	43,800	4,028	18,465	1,649	23,686	45.9
89150: Summer Nutrition Svcs	99,411	99,411	0	0	0	99,411	0.0
Total 89: Community Services	414,311	414,311	28,990	107,469	16,448	290,393	29.9
97: District-Wide Support							
97000: District-Wide Support	42,856,958	43,692,692	3,936,112	13,762,231	22,351,001	7,579,461	82.7
97090: DWS Tech General Admin	1,500,000	1,500,000	19,269	1,174,599	119,018	206,383	86.2
97093: DWS Tech Util/Net	121,077	121,077	16,192	217,698	177,428	(274,049)	326.3
97440: DWS FB Non-Instructional	270,448	441,009	29,111	97,719	217,380	125,910	71.4
97580: DWS Security	1,589,974	1,589,974	133,189	509,426	801,867	278,681	82.5
Total 97: District-Wide Support	46,338,457	47,344,752	4,133,873	15,761,672	23,666,694	7,916,385	83.3
98: Nutrition Svcs							
98000: Nutrition Services	12,379,221	12,379,221	1,094,027	4,999,945	6,619,148	760,128	93.9
98030: Nutrition Svcs - Summer	0	0	0	23	0	(23)	100.0
Total 98: Nutrition Svcs	12,379,221	12,379,221	1,094,027	4,999,968	6,619,148	760,106	93.9
99: Pupil Transportation							
99000: Pupil Transportation	11,414,477	11,420,991	1,758,629	3,935,605	7,224,557	260,829	97.7
99110: Transportation - Ex Curr	(236,250)	(236,250)	71,051	94,787	104,051	(435,088)	(84.2)
99120: Transportation - Field Trips	(483,700)	(493,699)	(39,280)	(178,047)	85,406	(401,058)	18.8
99440: Transportation - Fund Balance	100,000	100,000	0	0	0	100,000	0.0
Total 99: Pupil Transportation	10,794,527	10,791,042	1,790,400	3,852,345	7,414,015	(475,318)	104.4
District Total	343,610,753	343,610,753	28,474,343	112,387,439	188,912,619	42,310,695	87.7

Run Date: January 23, 2014
Run Time: 1:14 pm
Report ID: TS161.v6

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



	Current Year <u>Adopted</u> <u>Budget</u>	Current Year Year to Date <u>Actual</u>	Under Budget <u>(Over)</u>	% Current Year_ <u>Budget</u>	% Prior Year_ <u>Budget</u>
Resources Available					
Restricted Fund Balance					
819: Restricted to Fund Purposes	1,621,283	1,880,723	259,440	116.0	100.0
Total Restricted Fund Balance	1,621,283	1,880,723	259,440	116.0	100.0
Nonspendable and Assigned Fund Balance					
840: Nonspendable - Inventory & Prepaid Items	0	82,037	82,037	100.0	100.0
820: Assigned to Encumbrances	0	50	50	100.0	100.0
Total Nonspendable and Assigned Fund Balance	0	82,087	82,087	100.0	6.9
Total Beginning Fund Balance	1,621,283	1,962,810	341,527	121.1	114.5
Revenue					
1 - General Student Body	1,254,634	474,423	(780,211)	37.8	31.9
2 - Athletics	252,000	114,236	(137,764)	45.3	55.9
3 - Classes	410,032	66,771	(343,261)	16.3	16.4
4 - Clubs	2,538,765	244,338	(2,294,427)	9.6	10.2
6 - Private Money	114,000	4,833	(109,167)	4.2	1.8
Total Revenue	4,569,431	904,601	(3,664,830)	19.8	19.5
Total Resources Available	6,190,714	2,867,411	(3,323,304)	46.3	45.0
Uses of Resources					
Expenditures					
1 - General Student Body	1,352,257	375,399	976,859	27.8	21.5
2 - Athletics	253,670	180,475	73,195	71.1	71.3
3 - Classes	306,375	66,138	240,237	21.6	20.3
4 - Clubs	2,299,639	177,379	2,122,260	7.7	7.8
6 - Private Money	114,000	2,238	111,762	2.0	1.5
Total Expenditures	4,325,941	801,628	3,524,313	18.5	17.0
Total Uses of Resources	4,325,941	801,628	3,524,313	18.5	17.0
Ending Fund Balance	1,864,773	2,065,783	201,010	110.8	113.0

Run Date: January 23, 2014

Run Time: 1:17 pm

Report ID: TS157.v5

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

<u>BRC</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Adopted Budget Expenditures</u>	<u>Fund Balance w/o Imprest Funds</u>	<u>Imprest Funds</u>	<u>Fund Balance</u>
011 Finance	1,442	257	98	0	1,602	0	1,602
101 Arlington	886	215	135	3,050	966	0	966
103 Birney	10,016	1,268	2,559	24,000	8,725	0	8,725
104 Blix	2,608	1	1,000	700	1,609	0	1,609
105 Boze	4,996	11,483	2,320	10,350	14,158	0	14,158
107 Browns Pt	11,209	4	315	42,485	10,899	0	10,899
109 Bryant	3,807	1,323	484	22,950	4,646	0	4,646
110 Crescent Hts	1,137	0	169	2,000	968	0	968
113 DeLong	14,738	1,792	4,368	18,555	12,162	0	12,162
115 Downing	5,412	4,797	5,234	21,130	4,975	0	4,975
117 Edison	10,467	1,769	984	3,500	11,252	0	11,252
119 Fawcett	3,017	15,523	11,593	32,000	6,947	0	6,947
121 Fern Hill	1,790	1	251	9,000	1,539	0	1,539
123 Franklin	3,601	1	0	900	3,602	0	3,602
125 Geiger	1,818	1	0	2,200	1,819	0	1,819
133 Jefferson	3,159	54	329	7,500	2,884	0	2,884
135 Larchmont	6,186	118	0	13,500	6,303	0	6,303
137 Lister	6,648	23	846	20,750	5,825	0	5,825
139 Lowell	3,544	891	1,098	2,200	3,338	0	3,338
143 Lyon	7,340	276	726	5,000	6,890	0	6,890
147 Manitou Pk	7,122	1,853	754	11,100	8,221	0	8,221
149 Mann	900	0	0	500	900	0	900
151 McCarver	2,464	100	0	4,130	2,564	0	2,564
157 NE Tacoma	3,822	1,923	1,414	28,560	4,332	0	4,332
163 Pt Defiance	19,475	11,315	15,460	23,150	15,330	0	15,330
165 Reed	5,916	2,168	434	7,750	7,649	0	7,649
169 Roosevelt	2,742	40	678	3,750	2,103	0	2,103
175 Sheridan	19,376	109	1,495	32,100	17,990	0	17,990
177 Sherman	4,847	2	0	13,600	4,849	0	4,849
179 Stanley	2,127	1	0	2,000	2,128	0	2,128
181 Skyline	8,936	9,799	10,457	20,161	8,279	0	8,279
185 Washington	5,046	13,172	13,124	20,200	5,093	0	5,093
187 Whitman	4,115	2	422	4,600	3,694	0	3,694
189 Whittier	5,380	4,408	2,725	19,950	7,064	0	7,064
200 Giaudrone	58,441	11,700	7,459	55,410	62,682	0	62,682
202 Baker	95,704	35,412	20,677	72,680	110,439	0	110,439
206 Gray	88,185	24,222	30,487	69,975	81,920	0	81,920

Run Date: January 23, 2014

Run Time: 1:17 pm

Report ID: TS157.v5

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

<u>BRC</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Adopted Budget Expenditures</u>	<u>Fund Balance w/o Imprest Funds</u>	<u>Imprest Funds</u>	<u>Fund Balance</u>
208 Hunt	16,240	6	0	0	16,246	0	16,246
210 Jason Lee	25,600	13,703	6,680	44,600	32,623	0	32,623
212 Mason	19,150	23,212	9,542	78,250	32,820	0	32,820
216 Meeker	98,333	83,081	27,859	199,768	153,555	0	153,555
218 Stewart	50,890	16,076	17,972	40,500	48,994	0	48,994
220 Truman	52,340	38,188	17,849	70,525	72,679	0	72,679
221 First Creek	15,090	22,528	14,051	36,700	23,566	0	23,566
224 Foss	81,535	62,923	72,542	122,275	71,917	0	71,917
226 Lincoln	127,774	98,834	111,624	360,130	114,984	0	114,984
228 Mt Tahoma	265,369	84,398	76,571	426,068	273,196	0	273,196
230 Stadium	310,359	104,454	133,386	1,353,117	281,427	0	281,427
232 Wilson	309,412	106,851	91,928	742,490	324,335	0	324,335
234 Oakland	1,093	45	0	850	1,138	0	1,138
237 Tacoma School For The Arts	29,076	12,350	5,517	51,252	35,909	0	35,909
239 Science & Math Institute	13,355	1,639	2,507	29,030	12,487	0	12,487
607 Career & Technical Education	28,138	11	0	0	28,148	0	28,148
617 District Athletics/Activities	56,490	80,269	72,462	113,000	64,297	0	64,297
734 Young Ambassadors	24,151	9	3,041	26,000	21,119	0	21,119
<u>District Total</u>	<u>1,962,810</u>	<u>904,601</u>	<u>801,628</u>	<u>4,325,941</u>	<u>2,065,783</u>	<u>0</u>	<u>2,065,783</u>

Run Date: January 23, 2014
 Run Time: 1:10 pm
 Report ID: TS159.v7

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



	Current Year <u>Adopted</u> <u>Budget</u>	Current Year Year to Date <u>Actual</u>	Under Budget <u>(Over)</u>	% Current Year <u>Budget</u>	% Prior Year <u>Budget</u>
Resources Available					
Restricted Fund Balance					
861: Restricted from Bond Proceeds	94,934,974	61,219,306	(33,715,668)	64.5	100.0
862: Restricted from Levy Proceeds	5,780,146	28,922,144	23,141,998	500.4	0.0
Total Restricted Fund Balance	100,715,120	90,141,450	(10,573,670)	89.5	248.2
Assigned Fund Balance					
820: Assigned to Encumbrances	0	21,752,702	21,752,702	100.0	100.0
889: Assigned to Fund Purposes	12,378,931	0	(12,378,931)	0.0	100.0
Total Assigned Fund Balance	12,378,931	21,752,702	9,373,771	175.7	100.0
Total Beginning Fund Balance	113,094,051	111,894,152	(1,199,899)	98.9	365.8
Revenue					
1 - Local Taxes	17,864,500	9,343,000	(8,521,500)	52.3	41.6
2 - Local Non-Tax	154,326	67,739	(86,587)	43.9	46.4
4 - State - Special Purpose	3,700,000	0	(3,700,000)	0.0	18.0
8 - Revenue from other Agencies	0	10,571	10,571	100.0	100.0
9 - Other Financing Sources	500,000	0	(500,000)	0.0	100.0
Total Revenue	22,218,826	9,421,309	(12,797,517)	42.4	37.7
Total Resources Available	135,312,877	121,315,462	(13,997,415)	89.7	76.3
Uses of Resources					
Expenditures					
12 - Site Improvements	2,610,000	2,234,414	375,586	85.6	225.6
21 - New Buildings	550,000	16,034	533,966	2.9	18.9
22 - Remodeled Buildings	41,263,688	3,694,253	37,569,435	9.0	19.0
31 - Initial Equipment	15,076,312	2,022,815	13,053,497	13.4	19.5
51 - Sale of Real Estate	0	5,952	(5,952)	100.0	100.0
Total Expenditures	59,500,000	7,973,467	51,526,533	13.4	20.6
535 Other Financing Uses	1,500,000	0	1,500,000	0.0	0.0
Total Uses of Resources	61,000,000	7,973,467	53,026,533	13.1	19.5
Ending Fund Balance	74,312,877	113,341,994	39,029,117	152.5	5,240.9

Run Date: January 23, 2014
Run Time: 1:10 pm
Report ID: TS159.v7

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



	Current Year <u>Adopted</u> <u>Budget</u>	Current Year Year to Date <u>Actual</u>	Under Budget <u>(Over)</u>	% Current Year <u>Budget</u>	% Prior Year <u>Budget</u>
861: Restricted from Bond Proceeds	94,934,974	61,219,306	(33,715,668)	64.5	100.0
862: Restricted from Levy Proceeds	5,780,146	28,922,144	23,141,998	500.4	0.0
Total Restricted Fund Balance	100,715,120	90,141,450	(10,573,670)	89.5	2,685.7
820: Assigned to Encumbrances	0	21,752,702	21,752,702	100.0	100.0
889: Assigned to Fund Purposes	12,378,931	1,447,842	(10,931,089)	11.7	100.0
Total Assigned Fund Balance	12,378,931	23,200,544	10,821,613	187.4	100.0
Total Ending Fund Balance	113,094,051	113,341,994	247,943	100.2	5,240.9

Run Date: January 23, 2014
Run Time: 1:19 pm
Report ID: TS156.v4

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



<u>State Account</u>	<u>Prior Year Adopted Budget</u>	<u>Prior Year Year to Date Actual</u>	<u>Over Budget (Under)</u>	<u>% Received</u>	<u>Current Year Adopted Budget</u>	<u>Current Year Year to Date Actual</u>	<u>Over Budget (Under)</u>	<u>% Received</u>
<u>District Account</u>								
1 - Local Taxes								
11000: Local Property Tax	19,571,350	8,145,068	(11,426,282)	41.6	17,864,500	9,343,000	(8,521,500)	52.3
1 - Local Taxes	19,571,350	8,145,068	(11,426,282)	41.6	17,864,500	9,343,000	(8,521,500)	52.3
2 - Local Non-Tax								
23000: Investment Earnings	12,200	7,279	(4,921)	59.7	149,326	67,739	(81,587)	45.4
29050: Mitigation Fees	5,000	708	(4,292)	14.2	5,000	0	(5,000)	0.0
2 - Local Non-Tax	17,200	7,987	(9,213)	46.4	154,326	67,739	(86,587)	43.9
4 - State - Special Purpose								
41300: State Matching - Paid Direct to District	4,158,000	749,836	(3,408,164)	18.0	3,700,000	0	(3,700,000)	0.0
4 - State - Special Purpose	4,158,000	749,836	(3,408,164)	18.0	3,700,000	0	(3,700,000)	0.0
8 - Revenue from other Agencies								
81000: Governmental Entities	0	37,708	37,708	100.0	0	10,571	10,571	100.0
8 - Revenue from other Agencies	0	37,708	37,708	100.0	0	10,571	10,571	100.0
9 - Other Financing Sources								
91000: Sale of Bonds	0	0	0	100.0	0	0	0	100.0
91100: Premium on Sale of Bonds	0	0	0	100.0	0	0	0	100.0
92000: Sale of Real Property	0	0	0	100.0	500,000	0	(500,000)	0.0
9 - Other Financing Sources	0	0	0	100.0	500,000	0	(500,000)	0.0
<u>District Total</u>	23,746,550	8,940,599	(14,805,951)	37.7	22,218,826	9,421,309	(12,797,517)	42.4

Run Date: January 23, 2014

Run Time: 1:55 pm

Report ID: TS162.v4

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

	Current Year <u>Adopted</u> <u>Budget</u>	Current Year Year to Date <u>Actual</u>	Under Budget <u>(Over)</u>	% Current Year <u>Budget</u>	% Prior Year <u>Budget</u>
Resources Available					
Committed and Assigned FB					
889: Assigned to Fund Purposes	3,333,000	3,341,326	8,326	100.2	100.0
Total Committed and Assigned FB	3,333,000	3,341,326	8,326	100.2	100.0
Total Beginning Fund Balance	3,333,000	3,341,326	8,326	100.2	100.0
Revenue					
2 - Local Non-Tax	5,000	1,291	(3,709)	25.8	37.0
4 - State - Special Purpose	525,000	0	(525,000)	0.0	0.0
9 - Other Financing Sources	10,000	0	(10,000)	0.0	0.0
Total Revenue	540,000	1,291	(538,709)	0.2	0.4
Total Resources Available	3,873,000	3,342,618	(530,382)	86.3	86.5
Uses of Resources					
Expenditures					
910: Barcoded Equipment	1,100,000	0	1,100,000	0.0	0.0
941: Non-Barcoded Equipment	0	577,139	(577,139)	100.0	100.0
Total Expenditures	1,100,000	577,139	522,861	52.5	0.0
Total Uses of Resources	1,100,000	577,139	522,861	52.5	0.0
Ending Fund Balance	2,773,000	2,765,479	(7,521)	99.7	121.9

Run Date: January 23, 2014
Run Time: 1:56 pm
Report ID: TS156.v4

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account
Transportation Vehicle Fund December 31, 2013



<u>State Account</u>	<u>Prior Year Adopted Budget</u>	<u>Prior Year Year to Date Actual</u>	<u>Over Budget (Under)</u>	<u>% Received</u>	<u>Current Year Adopted Budget</u>	<u>Current Year Year to Date Actual</u>	<u>Over Budget (Under)</u>	<u>% Received</u>
<u>District Account</u>								
2 - Local Non-Tax								
23000: Investment Earnings	5,000	1,851	(3,149)	37.0	5,000	1,291	(3,709)	25.8
2 - Local Non-Tax	5,000	1,851	(3,149)	37.0	5,000	1,291	(3,709)	25.8
4 - State - Special Purpose								
44990: Transportation - Depreciation	500,000	0	(500,000)	0.0	525,000	0	(525,000)	0.0
4 - State - Special Purpose	500,000	0	(500,000)	0.0	525,000	0	(525,000)	0.0
9 - Other Financing Sources								
93000: Sale of Equipment	10,000	0	(10,000)	0.0	10,000	0	(10,000)	0.0
9 - Other Financing Sources	10,000	0	(10,000)	0.0	10,000	0	(10,000)	0.0
<u>District Total</u>	515,000	1,851	(513,149)	0.4	540,000	1,291	(538,709)	0.2

Run Date: January 23, 2014

Run Time: 1:11 pm

Report ID: TS160.v5

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
Debt Service Fund As Of: December 31, 2013

	Current Year <u>Adopted</u> <u>Budget</u>	Current Year Year to Date <u>Actual</u>	Under Budget (Over)	% Current Year <u>Budget</u>	% Prior Year <u>Budget</u>
Resources Available					
Restricted FB					
830: Restricted for Debt Service	7,500,000	7,241,697	(258,303)	96.6	95.8
Total Restricted FB	7,500,000	7,241,697	(258,303)	96.6	95.8
Total Beginning Fund Balance	7,500,000	7,241,697	(258,303)	96.6	95.8
Revenue					
1 - Local Taxes	30,609,000	13,867,213	(16,741,787)	45.3	45.7
2 - Local Non-Tax	15,000	3,303	(11,697)	22.0	25.3
Total Revenue	30,624,000	13,870,516	(16,753,484)	45.3	356.1
Total Resources Available	38,124,000	21,112,213	(17,011,787)	55.4	304.5
Uses of Resources					
Expenditures					
728: Principal Payments	19,595,000	13,615,000	5,980,000	69.5	91.7
730: Interest Payments	11,813,526	6,058,450	5,755,076	51.3	49.0
790: Contractual Services - Other	400,000	0	400,000	0.0	0.0
Total Expenditures	31,808,526	19,673,450	12,135,076	61.8	76.0
Total Uses of Resources	31,808,526	19,673,450	12,135,076	61.8	355.2
Ending Fund Balance	6,315,474	1,438,763	(4,876,711)	22.8	23.4

Run Date: January 23, 2014
 Run Time: 1:59 pm
 Report ID: TS156.v4

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



<u>State Account</u>	<u>Prior Year Adopted Budget</u>	<u>Prior Year Year to Date Actual</u>	<u>Over Budget (Under)</u>	<u>% Received</u>	<u>Current Year Adopted Budget</u>	<u>Current Year Year to Date Actual</u>	<u>Over Budget (Under)</u>	<u>% Received</u>
<u>District Account</u>								
1 - Local Taxes								
11000: Local Property Tax	29,713,200	13,573,795	(16,139,405)	45.7	30,609,000	13,867,213	(16,741,787)	45.3
1 - Local Taxes	29,713,200	13,573,795	(16,139,405)	45.7	30,609,000	13,867,213	(16,741,787)	45.3
2 - Local Non-Tax								
23000: Investment Earnings	16,500	4,181	(12,319)	25.3	15,000	3,303	(11,697)	22.0
2 - Local Non-Tax	16,500	4,181	(12,319)	25.3	15,000	3,303	(11,697)	22.0
9 - Other Financing Sources								
91100: Premium on Sale of Bonds	0	0	0	100.0	0	0	0	100.0
96000: Sale of Refunding Bonds	0	92,281,142	92,281,142	100.0	0	0	0	100.0
9 - Other Financing Sources	0	92,281,142	92,281,142	100.0	0	0	0	100.0
District Total	29,729,700	105,859,118	76,129,418	356.1	30,624,000	13,870,516	(16,753,484)	45.3