

2018-2019 First Quarter Financial Report

September 1, 2018 - November 30, 2018

(Unaudited)

Tacoma School District No. 10

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

2018 – 2019

FIRST QUARTER FINANCIAL REPORT
for
TACOMA PUBLIC SCHOOLS

Financial Operations through: November 30, 2018

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Report Prepared by Finance Department
Allison Deskins, Senior Financial Analyst

Date: February 13, 2019

To: Board of Directors

From: Rosalind Medina, Chief Financial Officer 

Re: First Quarter Unaudited Financial Report 2018-19

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, 2018 through November 30, 2018 with information through the time frame for Fiscal Year 2018-19. Specific variances are explained in the body of this report.

Table 1

General Fund Comparison for the fiscal period ended	November 30, 2017	November 30, 2018	Variance Higher/(lower)
Beginning Fund Balance	\$ 34,036,362	\$ 32,969,307	\$ (1,067,056)
Revenue	108,083,892	134,685,009	26,601,117
Other Financing Sources	6,066	20,214	14,148
Total Resources Available	142,126,320	167,674,530	25,548,210
Expenditures	104,273,862	113,478,850	9,204,987
Other Financing Uses-Transfers Out	-	-	-
Total Use of Resources	104,273,862	113,478,850	9,204,987
Ending Fund Balance	\$ 37,852,458	\$ 54,195,680	\$ 16,343,221

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 \$134,705,223. This was \$26,615,265 (+24.6%) more than last year at this time. This variance was due to a combination of changes in the nine sources of revenue and is described in the following paragraphs. Revenue from all nine sources and the increases or decreases from last year are summarized in **Table 2**.

Table 2

<u>Revenue and Other Financing Sources Comparison by Year</u>					
Revenue Source	Through November 2017	Percent of Total	Through November 2018	Percent of Total	Variance higher/(lower)
Local Taxes	\$ 37,368,804	34.57%	\$ 37,802,963	28.06%	\$ 434,159
Local Non-Tax	2,224,667	2.06%	2,230,971	1.66%	6,304
State, General Purpose	50,076,505	46.33%	73,847,863	54.82%	23,771,358
State, Special Purpose	12,859,243	11.90%	16,161,600	12.00%	3,302,357
Federal, General Purpose	49,866	0.05%	37,912	0.03%	(11,954)
Federal, Special Purpose	5,363,241	4.96%	4,841,512	3.59%	(521,729)
Revenue - Other Districts	14,028	0.01%	(15,076)	(0.01%)	(29,104)
Revenue - Other Agencies	127,538	0.12%	(222,736)	(0.17%)	(350,274)
Revenue - Other Financing	6,066	0.01%	20,214	0.02%	14,148
Total Revenue	\$ 108,089,958	100.00%	\$ 134,705,223	100.00%	\$ 26,615,265

Local Tax revenues consist of tax receipts from the educational programs and operations levies. In February 2018, Tacoma voters approved a levy that would allow the district to collect \$72 million a year, although under the state's new formula, the district will only be allowed to collect \$43 million a year. Local tax revenues increased \$434,159 (+1.2%) compared to this time last year and represent calendar year collections. This variance reflects a difference in the timing of when revenue was collected last year compared to this year. Overall, tax revenue will decrease over the course of the year due to the legislative changes in local voter-approved levy capacity which currently only allows the district to collect \$1.50 per \$1,000 of district property values.

Local non-tax revenue consists of student lunch receipts, sales from vocational programs, tuition for summer school, interest earned from the investment of available cash, and several other small sources.

Revenues in this category increased \$6,304 (+0.3%) compared to this time last year.

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 which drives the number of staff allocated to the district (see **ENROLLMENT and STAFFING**, Section II, of this report for more detail). Starting in the 2018-19 school year, the formula also includes a supplemental regionalization factor which is based on local housing cost factors. 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 and if, when compared with the statewide rate, the local district's levy rate is higher, the state provides LEA funds to the district to help reduce the local tax burden on taxpayers.

In addition to these two sources, the Legislature has included a one-time hold-harmless provision of \$12 million to the Tacoma district for the 2018-19 school year. Tacoma qualified for this provision because local tax revenue, under the new funding structure, is less than what the district would have received under prior formulas.

Revenues in this category increased \$23,771,358 (+47.5%) compared to this time last year. This variance is the result of the following:

- Total apportionment revenue increased \$23,466,021 from last year at this time, due to increases in school and district generated entitlement as well as the inclusion of the district's \$12 million one-time hold-harmless provision.
- \$305,337 increase in LEA

For more information on enrollment by grade or program see **ENROLLMENT and STAFFING**, Section II, of this report for more detail.

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 \$8.5 million was included to allow for any additional allocations or grant awards. Program managers are given expenditure authority only for the revenue that will actually be received; so variances from the budgeted revenue should not have a negative impact on the district's basic education budget. For specific information on a particular program see **Appendix C, Grant Activity**.

Revenue in this category increased \$3,302,357 (+25.7%) compared to this time last year. This variance is the result of the following:

- \$2,122,340 increase in Special Education revenue due to a projected increase of 181 resident FTE
- \$696,677 increase in Learning Assistance Program (LAP) and LAP – High Poverty due to the Certificated Instructional Staff (CIS) salary increases
- \$605,676 increase in transportation operations revenue due to the compensation increase with the passage of E2SSB 6362
- \$173,922 decrease in unassigned special purpose due to a grant received in 2017-18 to implement water bottle filling stations
- The remaining variance is due to smaller variances in several other programs.

Federal, general purpose revenue includes federal general-purpose grants for ROTC – Army, Navy, Air Force and Marines as well as revenue from the distribution of federal forest fees.

Revenue in this category decreased \$11,954 (-24.0%) compared to this time last year.

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

Combined revenues in this category decreased \$521,729 (-9.7%) compared to this time last year. This variance is the result of the following:

- \$384,076 decrease in free & reduced meal reimbursement
- \$93,998 decrease in USDA commodities
- The remaining variance is due to smaller variances in several other programs

Revenue – Other Districts are reimbursements for services rendered to students from other school districts.

Revenues in this category decreased \$29,104 (-207.5%) compared to this time last year.

Revenue – Other Agencies consists of funding from education service districts, other governmental entities and private foundations.

Revenue in this category decreased \$350,274 (-274.6%) compared to this time last year. This variance was the result of the following:

- \$329,573 decrease in revenue for Early Childhood Education and Assistance Program (ECEAP) due to a correction made in 2018-19 as a result of an inaccurate accrual to the 2017-18 funding amount
- The remaining variance is due to smaller variances in several other programs

Revenue from other financing includes revenue from the sale of equipment and the transfer of revenues from other funds.

Revenue in this category increased \$14,148 (+233.3%) compared to this time last year.

COMPARISON OF BUDGET VS. PROJECTED

Table 3 compares budgeted and projected revenues and other financing sources for 2018-19. Projected revenue is \$461,053,135 , which is \$5,907,458 (-1.3%) under budget.

Table 3

Revenue Source	Revenue and Other Financing Sources				
	Budget	Percent of Total	Projected	Percent of Total	Variance over/(under)
Local Taxes	\$ 60,276,029	12.91%	\$ 59,958,701	13.00%	\$ (317,328)
Local Non-Tax	7,688,913	1.65%	8,831,765	1.92%	1,142,852
State, General Purpose	269,732,835	57.76%	269,370,407	58.43%	(362,428)
State, Special Purpose	83,516,365	17.89%	79,501,103	17.24%	(4,015,262)
Federal, General Purpose	445,022	0.10%	445,258	0.10%	236
Federal, Special Purpose	38,759,542	8.30%	37,119,143	8.05%	(1,640,399)
Revenue - Other Districts	1,885,009	0.40%	1,500,000	0.33%	(385,009)
Revenue - Other Agencies	2,656,876	0.57%	2,301,694	0.50%	(355,182)
Revenue - Other Financing	2,000,000	0.43%	2,025,063	0.44%	25,063
Total Revenue	\$ 466,960,591	100.00%	\$ 461,053,135	100.00%	\$ (5,907,458)

Local Tax revenue is projected to be \$317,328 (-0.5%) under budget. This variance is the result of the following:

- Collections through the first quarter are less than anticipated when we adopted the budget. The district expects this number to reach the budgeted number by year-end according to historical trends and an increase of 14.68% in assessed value for property located in the taxing district of Tacoma Public Schools.

Local Non-Tax revenue is projected to be \$1,142,852 (+14.9%) over budget. This variance is the result of the following:

- \$576,810 projected increase from budget in investment earnings
- \$457,713 projected increase from budget in tuition and fees revenue for various programs
- \$366,092 projected increase from budget for revenue brought in from facility use rental payments
- The remaining variance is due to smaller variances in several other programs

State General Purpose revenue is projected to be \$362,428 (-0.1%) below budget. This variance is the result of the following:

- \$1,996,653 projected decrease in Career & Technical Education (CTE) apportionment due to estimated annual enrollment coming in less than originally budgeted.
- This decrease is offset by a projected \$1,854,110 increase in Basic Education and Special Education apportionment funding which are both estimated to have more FTE than originally planned for.
- The remaining variance is due to smaller variances in several other programs

State Special Purpose revenue is projected to be \$4,015,262 (-4.8%) under budget. This variance is the result of the following:

- \$6,325,555 decrease from budget due to grant capacity that that will be used, but moved to their respective programs through accounting transactions
- \$1,939,888 increase from budget for Special Education due to a projected increase of 314 resident FTE above budget
- \$238,342 decrease from budget for special & pilot programs due to various decreases in grant awards after the budget was adopted
- The remaining variance is due to smaller variances in several other programs

Federal Special Purpose revenue is projected to be \$1,640,399 (-4.2%) below budget. This variance is the result of the following:

- \$1,076,275 projected decrease from budget in free & reduced meal reimbursement
- \$409,660 projected decrease from budget for supplemental special education funding
- \$137,300 projected decrease from budget in Head Start funding
- The remaining variance is due to smaller variances in several other programs

Revenue from other districts is projected to be \$385,009 (-20.4%) under budget. This variance is the result of the following:

- \$385,009 projected decrease from budget from non-resident special education revenue due to projected out of district enrollment coming in below budget

Revenue from other agencies is projected to be \$355,182 (-13.4%) under budget. This variance is the result of the following:

- \$406,509 projected decrease from budget due to Wallace Foundation grant funding coming in less than what was originally planned
- The remaining variance is due to smaller variances in several other programs

EXPENDITURES

COMPARISON OF CURRENT YEAR VS. PREVIOUS YEAR ACTUAL

General fund expenditures through the first quarter were \$113,478,850. This was an increase of \$9,204,987 (+8.8%) from last year at this time. Expenditures by object and variances from the previous year are summarized in **Table 4**.

Table 4

<u>Expenditure and Other Financing Uses Comparison by Year</u>					
Expenditure Objects	Through November 2017	Percent of Total	Through November 2018	Percent of Total	Variance higher/(lower)
Certificated Salaries	\$ 45,391,977	43.53%	\$ 51,624,688	45.49%	\$ 6,232,711
Classified Salaries	18,240,141	17.49%	18,953,228	16.70%	713,087
Employee Benefits	27,201,589	26.09%	28,559,046	25.17%	1,357,457
Supplies and Materials	6,345,925	6.09%	4,778,528	4.21%	(1,567,397)
Contractual Services	6,315,401	6.06%	8,977,488	7.91%	2,662,087
Local Mileage & Travel	195,407	0.19%	189,476	0.17%	(5,931)
Capital Outlay	583,423	0.56%	396,395	0.35%	(187,028)
Total Expenditures	\$ 104,273,862	100.00%	\$ 113,478,850	100.00%	\$ 9,204,987

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 \$6,232,711 (+13.7%) compared to this time last year. This variance is the result of the following:

- \$6,925,535 increase in regular salaries due to an increase of 6 FTE compared to this time last year as well as negotiated salary increases, including a +14.4% increase for teachers
- \$269,116 decrease in extra work pay
- \$295,159 decrease in optional days due to the new Tacoma Education Association (TEA) agreement with the district which reformatted budgeted optional days into base salary calculation and professional development
- The remaining variance is due to smaller variances in several other programs

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 \$713,087 (+3.9%) compared to this time last year. This variance is the result of the following:

- \$727,621 increase in in regular salaries due to negotiated salary increases, including a +14% increase for professional technical employees and +19% for office professionals
- The remaining variance is due to smaller variances in several other programs

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 \$1,357,457 (+5.0%) compared to this time last year. This variance is a result of raised retirement, Medicare and insurance rates for the 2018-19 school year.

Supplies and Materials consist of expenditures for supplies, instructional materials, and equipment costing less than \$5,000.

Expenditures in this category decreased \$1,567,397 (-24.7%) compared to this time last year. This variance is the result of the following:

- \$1,430,448 decrease in instructional technology including the purchase of HP notebooks, charging stations and laptop batteries made in 2017-18
- \$377,038 increase in textbooks, teaching materials & curriculum supplies purchased through the Curriculum & Instruction department
- \$443,784 decrease in total food costs under the Nutrition Services program
- The remaining variance is due to smaller variances 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. This includes items such as the contract for student transportation, utilities, copier leases, consultants, auditors, insurance, etc.

Expenditures in this category increased \$2,662,087 (+42.2%) compared to this time last year. This variance is the result of the following:

- \$3,703,279 increase in general liability insurance due to an adjustment in how these payments are accounted for, in order to better align with GAAP (Generally Accepted Accounting Principles), as well as a significant cost increase in current insurance premiums
- \$911,220 decrease in the transportation base rate due to a timing difference of when payments were made this year vs last year
- \$388,386 increase in software licensing from the renewal of iReady site licensing
- \$216,857 decrease in architects & engineers from a contracted facilities condition assessment performed last school year
- \$161,622 increase in total utility payments

- \$138,495 decrease for new infant & toddler Special Education contracted services at Willard through Pierce County Human Services
- The remaining variance is due to smaller variances in several other programs

➤ **Capital Outlay** expenditures consist of payments for items costing more than \$5,000 each and are not consumable by nature.

Expenditures in this category decreased \$187,028 (-32.1%) compared to this time last year. This variance was the result of the following:

- \$132,975 decrease in equipment replacement from purchases made in 2017-18 for salt spreaders and four new Chevy trucks for Facilities, and three new Ford vehicles for Safety & Security
- The remaining variance is due to smaller variances in several other programs

Comparison of Budget vs. Projected

Table 5 compares budgeted and projected annual expenditures in each object category for 2018-19. The total expenditures are projected to be \$456,530,493 which is \$10,355,144 (-2.2%) under budget.

Table 5

Expenditure Objects	Projected Expenditures			Percent of Total	Variance (over)/under
	Budget	Percent of Total	Projected		
Certificated Salaries	\$ 207,569,848	44.46%	\$ 212,969,861	46.65%	\$ (5,400,013)
Classified Salaries	74,327,874	15.92%	75,573,518	16.55%	\$ (1,245,644)
Employee Benefits	104,916,811	22.47%	103,071,873	22.58%	\$ 1,844,938
Supplies and Materials	29,987,416	6.42%	17,016,796	3.73%	12,970,620
Contractual Services	47,985,416	10.28%	45,848,989	10.04%	2,136,427
Local Mileage & Travel	760,722	0.16%	978,146	0.21%	(217,424)
Capital Outlay	1,337,550	0.29%	1,071,310	0.23%	266,240
Total Expenditures	\$ 466,885,637	100.00%	\$ 456,530,493	100.00%	\$ 10,355,144

Certificated and Classified Salaries are projected to be \$5,400,013 (+2.6%) and \$1,245,644 (+1.7%) over budget, respectively. This variance is the result of the following:

- In September 2018, the Tacoma Education Association (TEA) and the district reached an agreement that included the following salary raises:

- 14.4% increase for certificated staff, including teachers
- 14% increase for professional technical employees
- 19% increase for office professionals.

These pay increases were negotiated after the 2018-19 budget was developed and therefore, salaries will be higher than originally planned.

Employee Benefits are projected to be \$1,844,938 (-1.8%) under budget. This variance is the result of the following:

- 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 under budget spending for extra work, as well as the benefit savings associated with under 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 \$12,970,620 (-43.3%) under budget. This variance is the result of the following:

- \$4,838,908 projected intentional savings in the supplemental allocations account established to offset some of the overspend in the salaries category due to the negotiated increases
- \$4,606,152 projected savings from budget for Title I/LAP supplies and equipment
- \$3,025,675 projected savings in textbooks, teaching materials & supplies purchased through the Curriculum & Instruction department due to delayed curriculum adoption that will potentially be moved into the 2019-20 school year
- \$1,194,329 projected underspend in resources purchased for the Career & Technical Education (CTE) program
- \$1,064,826 projected overspend in nutrition services for the National School Lunch Program
- The remaining variance is due to smaller variances in several other programs

Contractual Services are projected to be \$2,136,427 (-4.5%) below budget. This variance is the result of the following:

- \$1,733,310 projected underspend in services purchased for the CTE program, including contracted training courses as well as the design and planning of CTE teaching spaces

- \$1,512,539 projected intentional savings in the supplemental allocations account established to offset some of the overspend in the salaries category due to the negotiated increases
- \$920,901 projected overspend in Special Education purchased services such as contracted nursing services, mental health care and behavior and social-emotional programs
- The remaining variance is due to smaller variances in several other programs

Local Mileage and Travel expenditures are projected to be \$217,424 (+28.6%) over budget. This variance is the result of the following:

- \$171,117 projected increase from budget in travel expenses for School of the Arts (SOTA) service and study tours to Greece, Jordan, Uganda, Hawaii, Washington D.C. and Camp Seymour
- The remaining variance is due to smaller variances in several other programs

Capital Outlay expenditures are projected to be \$266,240 (-19.9%) under budget. This variance is the result of the following:

- \$907,762 projected savings in district-wide purchases of barcoded equipment
- \$323,615 projected overspend in capitalized non-barcoded equipment such as vehicle replacements and fixtures
- \$320,0125 projected overspend in district-wide building grounds & site improvements
- The remaining variance is due to smaller variances in several other programs

FUND BALANCE

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

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

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

Fund balance is the excess of assets of a governmental unit over its liabilities (i.e., beginning fund balance plus revenues, less expenditures and transfers, equals ending fund balance). 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 Regulation targets the fund balance at 5% of general fund revenues less other financing sources, and for the month of November, the district is at 11.66%. 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 November 30, 2017 and November 30, 2018. The fund balance fluctuates with both the receipt of revenues and the flow of expenditures.

Table 6

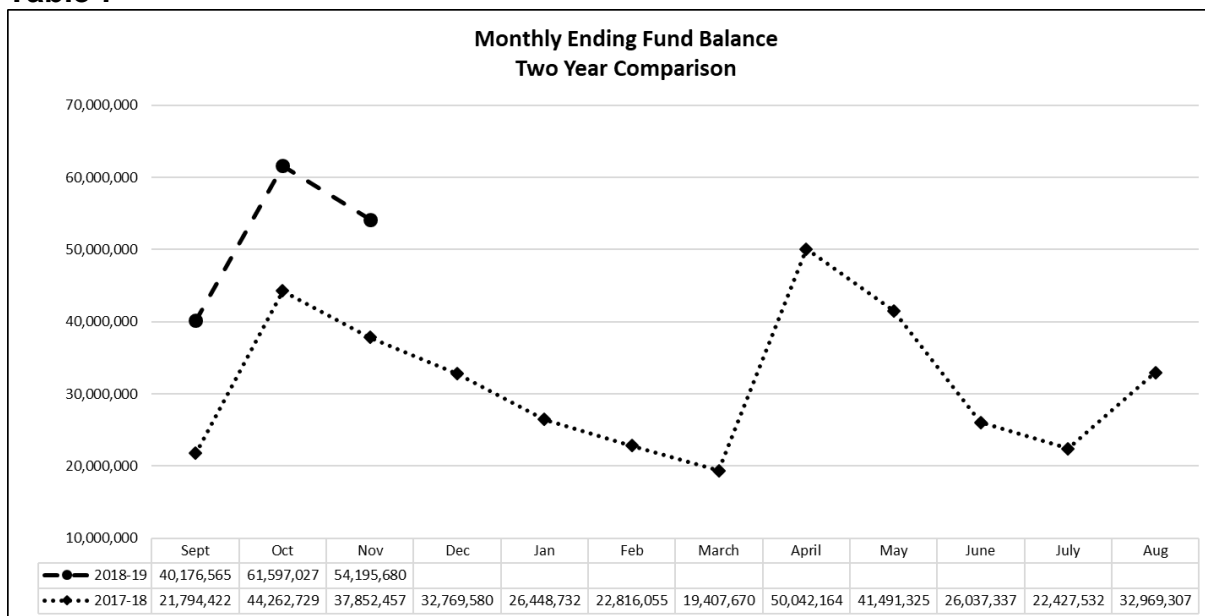
Fund Balance Comparison by Year					
Fund Balance Descriptions for the fiscal period ended	November 2017	Percent of Revenue	November 2018	Percent of Revenue	Variance higher/(lower)
Nonspendable - Inventory & Prepaid Items	\$ 4,294,404	1.03%	\$ 4,294,404	0.92%	\$ -
Committed to Debt and Fiscal Management	-	0.00%	-	0.00%	-
Committed to Encumbrances	1,361,223	0.33%	213,631	0.05%	(1,147,592)
Committed to Contingencies	-	0.00%	1,000,000	0.22%	1,000,000
Total Debt & Fiscal Management Fund Balance	\$ 5,655,627	1.36%	\$ 5,508,035	1.18%	\$ (147,592)
Restricted for Carryover	\$ 655,799	0.16%	\$ 1,060,151	0.23%	\$ 404,352
Restricted for Debt Service	425,906	0.10%	425,906	0.09%	-
Assigned to Carryover	1,459,648	0.35%	1,050,624	0.23%	(409,024)
Assigned to Curriculum & Instruction	2,938,537	0.71%	2,083,677	0.45%	(854,860)
Assigned to Future Operations	7,564,935	1.82%	7,600,551	1.63%	35,616
Restricted or Assigned Fund Balance	\$ 13,044,825	3.14%	\$ 12,220,909	2.63%	\$ (823,917)
Total Nonspendable, Restricted, Committed and Assigned Fund Balance	\$ 18,700,452	4.51%	\$ 17,728,944	3.81%	\$ (971,509)
Unassigned Fund Balance	\$ 3,816,095	0.92%	\$ 20,679,441	4.45%	16,863,346
Unassigned for Minimum FB Policy	\$ 15,335,910	3.70%	\$ 15,787,294	3.40%	451,384
Total Unassigned Fund Balance	\$ 19,152,005	4.62%	\$ 36,466,736	7.84%	\$ 16,863,346
Total Fund Balance	\$ 37,852,457	9.12%	\$ 54,195,680	11.66%	\$ 16,343,223
Revenue less other financing	\$ 414,964,229 *		\$ 464,960,591 **		

* 2016-17 total actual revenue less other financing sources as of August 31, 2018

** 2017-18 budgeted revenue less other financing sources

Table 7 shows a two-year history of the monthly ending fund balance. The ending fund balance will appropriately fluctuate based upon when certain revenues are received and expenses accrued. The fund balance typically increases in October and April when the district receives property tax revenue.

Table 7



Cash Management

In addition to the fund balance, another key performance indicator used to monitor the financial health of the district is cash on hand. The district uses cash to meet payroll and pay bills as they arise. Because revenue is not received on a regular schedule over the course of the year, the cash on hand balance will fluctuate as those expenditures occur. For the month of November, total cash on hand was \$73,807,699 and daily expenditures amounted to \$1,194,407 per day which when used in the formula [cash on hand / daily expenditures] equates to 61.79 days of cash on hand.

Table 8 displays a comparison of cash on hand records through the period ending November 30 for fiscal years 2017-18 and 2018-19.

Table 8

<u>Cash Balance Comparison by Year</u>				
	November		November	
	2017		2018	Variance higher/(lower)
230 - Cash with Key Bank	\$ (850,534)	\$	147,067	\$ 997,601
240 - Cash with Treasurer	13,145,301		9,230,644	(3,914,656)
241 - Warrants Outstanding	(6,273,252)		(3,902,012)	2,371,239
45x - Investments	47,130,000		68,332,000	21,202,000
Total Cash on Hand	\$ 53,151,515	\$	73,807,699	\$ 20,656,184
Avg Daily Balance	\$ 1,771,717	\$	2,460,257	\$ 688,539
Days Cash on Hand	46.46		61.79	15.33

Debt and Fiscal Management Reserves The Debt and Fiscal Management Policy 6015 was updated effective August 31, 2014 to specify fund balance reserves to be at least 5% of general fund revenues less other financing sources, and the district is currently in compliance with this policy. 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 \$4,294,404 to represent the inventory balance on August 31.
- The **Committed to Debt and Fiscal Management** account was established at \$0 and the funds were placed into *Unassigned for Minimum Fund Balance Policy* to comply with board policy of maintaining a minimum fund balance.
- The **Committed to Encumbrances** account of \$213,631 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: Learning Assistance Program, Career and Technical Education – Middle School, Highly Capable, State Institutions, Fire District, and other such unspent funds as may be subject to carryover.
- The **Restricted 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 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.

- The **Unassigned for Minimum FB Policy** is targeted at five (5) percent of the annual General Fund revenues, excluding other financing sources and inventory, encumbrances and contingencies. This amount is budgeted to compensate for economic uncertainties.

Table 9 displays the budgeted and projected year-end fund balance. Changes in reserves from budget are based on operating and board policy requirements.

Table 9

Fund Balance Descriptions	Fund Balance				
	2018-19 Budget	Percent of Revenue	2018-19 Projected	Percent of Revenue	Variance higher/(lower)
Nonspendable - Inventory & Prepaid Items	\$ 4,294,404	0.92%	\$ 3,747,472	0.82%	\$ (546,932)
Committed to Debt and Fiscal Management	-	0.00%	-	0.00%	-
Committed to Encumbrances	1,361,223	0.29%	213,631	0.05%	(1,147,592)
Committed to Contingencies	1,000,000	0.22%	1,000,000	0.22%	-
Total Debt & Fiscal Management Fund Balance	\$ 6,655,627	1.43%	\$ 4,961,104	1.08%	\$(1,694,523.41)
Restricted for Carryover	\$ -	0.00%	\$ 1,060,151	0.23%	\$ 1,060,151
Restricted for Debt Service	325,000	0.07%	425,906	0.09%	100,906
Assigned to Carryover	-	0.00%	1,050,624	0.23%	1,050,624
Assigned to Curriculum & Instruction	-	0.00%	2,083,677	0.45%	2,083,677
Assigned to Future Operations	2,523,442	0.54%	7,920,187	1.73%	5,396,745
Restricted or Assigned Fund Balance	\$ 2,848,442	0.61%	\$ 12,540,545	2.73%	\$ 9,692,103
Total Nonspendable, Restricted, Committed and Assigned Fund Balance	\$ 9,504,069	2.04%	\$ 17,501,648	3.81%	\$ 7,997,579
Unassigned Fund Balance	\$ -	0.00%	\$ -	0.00%	\$ -
Unassigned for Minimum FB Policy	16,592,403		17,990,300		
Total Unassigned Fund Balance	\$ 16,592,403	3.57%	\$ 17,990,300	0.00%	\$ -
Total Fund Balance	\$ 26,096,472	5.61%	\$ 35,491,948	7.73%	\$ 9,395,477
Revenue less other financing	\$ 464,960,591 **		\$ 459,028,072 ***		

** 2018-19 budgeted revenue less other financing sources

*** 2018-19 projected revenue less other financing sources as of November 30, 2018

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

Finances for the Curriculum & Instruction (C&I) Department is modified as necessary to primarily support Goal #1, Academic Excellence, and Goal #3, Early Learning of our [TPS Strategic Plan to Measure the Whole Child](#).

The vision of the C&I Department:

In order to ensure each student is provided with a high quality, Whole Child education K-12, standards-aligned K-12 curricular resources and professional growth are essential.

The mission of the C&I Department:

As leaders, learners, and partners, the Curriculum and Instruction Team will support and empower Tacoma Public Schools' educators. We commit to ongoing collaboration through relevant, engaging and purposeful professional growth experiences with high quality resources to ensure success for all students.

The work of the C&I Department falls into two categories: (1) K-12 Standards Alignment and (2) Professional Growth. The [C&I "Our Focus" internal webpage](#) outlines this breakdown.

Finances are split between "On-going/One-time" expenditures and "Levy" expenditures.

- *Ongoing/Onetime:* Content-specific framework and professional growth, classroom materials to ensure equitable access for students, content-specific and/or grade-level specific leadership teams, vetting of existing resources for alignment to standards, release time for development of resources to support different grade levels and content, adoption and pilot teams, content-specific consumables that are purchased annually including Springboard (ELA), Engage NY (math) student workbooks, elementary math manipulatives and consumables (Math Expressions), Math Vision Project consumables for HS, and newly adopted resources.
- Levy expenditures are for enrichment and supplemental resources, PD, and work that are an extension to the day to day teaching requirements and adopted materials.

- Budget Responsibility Centers (BRC) have been created for each curriculum content area in both the One-Time/Ongoing and Levy categories in order to budget and track adoption and implementation expenditures more effectively.

C&I Department highlights for 2018-19 include:

- ***P-12 Math Instructional Framework Roll out and Implementation*** – The Math Framework was collaboratively developed by a team of 60+ educators in 2017-18 and in the first year of implementation in 2018-19. Teachers primarily participated in rollout training during August, 2018 and make-up training sessions continued throughout the school year. (1) At the elementary level, 3 Required PD hours are dedicated to Math Education. If educators already participated in Math Framework rollout training, they participate in site-based District PD directly tied to the Math Framework. (2) Secondary educators of Mathematics have multiple opportunities to earn Required PD Hours and go deeper with the Math Framework, including “Collaboratives” and “Number Talks.” Instructional Coaches and School Admin in K – 12 also have ongoing PD opportunities to go deeper with the Math Framework.
- ***6-12 English Language Arts rollout and implementation-*** The new 6-12 Literacy Framework was rolled out during the summer of 2018 with make-up sessions throughout the year. More in-depth professional learning is offered on an on-going basis to include principal and instructional coach deep-dives, teacher collaboratives, and district embedded professional learning labs.
- ***K-5 English Language Arts Framework Implementation-*** Year three of the implementation of the Elementary Literacy Framework continues to be a focus of the C&I Department. Resources and Staff Development remained a priority during the 2018-2019 school year with an updated webpage and additional resources to support implementation.
- ***K-2 Phonics Adoption-*** A Request for Proposals (RFP) was put in place during the fall of 2018. Two programs were selected to pilot. Ultimately a recommendation will be made to the superintendent and schoolboard in March of 2019. If approved, purchase and an introduction to the resources will be done throughout the spring in professional development sessions for K-2 teachers with follow-up PD in August.
- ***K-5 Integrated ELA and Science Resources-*** In order to build a bridge between science content and English language arts processes, the C&I department is currently seeking resources to support the teaching of science and literacy in an integrated approach. Supplementary materials will be purchased in the spring of 2019 and rolled out to teachers throughout the rest of the year in strategic professional learning sessions. This is an extension to the RFP process started in 2017-2018.

- **6-8 Science**- In fall of 2018 updated Science and Technology for Children (STC) 3rd Edition kits were purchased for all 6-8 classrooms. These new kits aligned to the Next Generation Science Standards (NGSS) will support students with meeting these rigorous Washington State Learning Standards for Science. Professional learning for teachers is happening throughout the year to support its implementation.
- **9-11 Science**- New supplemental biology resources were purchased aligned to NGSS in 2017-2018 and we continue to fill the gaps. Chemistry curriculum at 10th grade that aligns with the Washington State Learning Standards for Science is being selected and/or developed and rolled out by a team of knowledgeable teacher leaders. In addition, teacher leaders in physics are beginning to plan for 2019-2020 as all 11th grade students will take this third course. C&I is supporting the preparation of students for 2021 when they will be required to pass a state assessment in science in order to graduate through high quality resources and approaches to teaching next generation science.
- **Health Education** – High School Health is piloting updated instructional materials for potential adoption. Additionally, the adopted Sexual Health Curriculum (June, 2018) is being rolled out to schools, which involves training of educators at every school site and support with communications.
- **Physical Education** – Updated instructional materials were piloted then adopted for grades K – 12. Teachers were trained in these updated materials and are focused on initial implementation to support a well-rounded education.
- **Music** – The Secondary Music Handbook (Summer, 2018) was rolled out to streamline logistic protocols and supports for music programming in grades 6 – 12. Additionally, music educators are partnering with the C&I Department to develop a K – 12 Music Instructional Framework articulating how students will engage in learning Music within TPS (rollout 2019-20).
- **World Language** – The World Language Instructional Framework is in the second year of implementation, with monthly professional development opportunities aligned to The Framework. Additionally, teachers of Chinese and Japanese languages are in their first year of implementing updated adopted (June, 2018) instructional materials; and, teachers of French, Korean, and Spanish are rolling out updated pacing guides & resources aligned with the ACTFL Proficiency Rubrics and Washington State Learning Standards for World Languages. Teachers of French, Korean, and Spanish have also partnered throughout the 2018-19 school year to refine these curricular supports.

- **Course Code Alignment** – The C&I Department is leading a multi-year, cross-departmental project to align courses and course codes in order to better support students, families, and educators in TPS.
- **Content-Specific Professional Growth** – Professional growth opportunities are offered by District Instructional Facilitators (IFs) in grades K-12. The C&I Department invests in compensating IFs for facilitating these professional growth opportunities (through an MOU). In addition, C&I supports IFs and teacher leaders who work for the department in maintaining/increasing their knowledge and skills with conferences, workshops, professional texts, etc.
- **Pro-teach and National Boards Program** – Teacher leaders are provided a stipend for facilitating professional growth opportunities that support candidates in Pro-teach and the National Board Certification for Teachers Programs. This work is coordinated by an Instructional Facilitator (IF) in the C&I Department.
- **New Teacher Induction Program** – While we receive funds from TPEP and BEST OSPI Grants, these funds do not fully cover the FTE and ongoing expenses for the New Teacher Induction Program. The C&I Department funds mentors for new general education and special education teachers, professional growth opportunities, resources, and staffing to support teachers new to TPS. Data from this program is monitored closely in partnership with multiple CAB/PDC departments.
- **K-12 Instructional Coaching Program**- C&I continues to support instructional coaches in every TPS school through their own professional development. This includes whole group, small group, and 1:1 professional growth opportunities. Resources go for professional books, and unique professional learning opportunities outside their normal duties and contractual year.
- **Teacher Leader Academy**- This year C&I decided to continue the TPS Teacher Leadership Academy with Cohort 2. Twenty-four selected Teacher Leaders convened for a full-day in August to launch their work and will meet for 4, full-days of leadership development during the 2018-2019 school year. This cohort will 'graduate' in May with an after-school celebration and opportunities to network with leadership from across the district. The Teacher Leadership Academy builds leadership and capacity for strong teachers who chose to lead from the trenches where their exceptional skills most impact student growth yet at the same time provide support for their colleagues across the system.

The C&I Department uses Budget Responsibility Centers (BRCs) to monitor and prioritize expenditures. The C&I Department administrators recognize the risk of not prioritizing funds to provide classroom teachers with resources that align to the Washington State Learning Standards. To mitigate this risk, the C&I Department developed a multi-year plan to adopt curricular resources (in alignment with [Regulation 2020](#)) after teams of teachers prioritize standards and vet existing resources.

The funding for C&I is modified as necessary to support the academic goals of the District's Strategic Plan and achievement data. The department receives funds annually to support the review and replacement of curriculum materials. This reserve will fluctuate yearly depending upon budget allocations, and may carry over to support expenditures for planned reviews, standards alignment, and/or adoptions.

It is currently projected that the Curriculum & Instruction Program will end the year with underspend of \$4,947,255.

Table 10 displays the 2018-19 budgeted and projected expenditures for the Curriculum and Instruction department.

Table 10

Curriculum & Instruction

Resources

	Budget	Projection	Variance Incr/(Decrease)
State Funding	\$ 3,964,810	\$ 4,011,838	\$ 47,028
Basic Ed Enrichment	2,800,000	2,800,000	-
	\$ 6,764,810	\$ 6,811,838	\$ 47,028
Carryover Reserve	2,083,677	2,083,677	-
One Time Additional Funding	-	-	-
Total Resources Available	\$ 8,848,487	\$ 8,895,515	\$ 47,028

Expenditures

BRC	Description/Content Area	Budget	Projection	Variance Under/(Over)
711	K-12 Math	\$ 3,813,929	\$ 1,192,431	\$ 2,621,498
712	K-12 Social Studies	33,000	16,435	16,565
713	K-12 Arts Education	153,185	149,686	3,499
714	6-12 World Languages	111,904	130,125	(18,221)
715	Integrated Content	1,700,820	698,709	1,002,111
716	Textbook Depository	3,678	20,459	(16,781)
717	Teacher Support	283,996	141,036	142,960
718	Literacy	991,893	605,714	386,179
720	Science/Health/Envrmt	1,162,126	914,851	247,275
743	Fitness & Health	593,956	78,812	515,144
	Total Expenditures	\$ 8,848,487	\$ 3,948,259	\$ 4,900,228
	Ending Balance	\$ -	\$ 4,947,255	\$ 4,947,255

Child Nutrition Services

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

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

Meal App Now-Online Applications for Free and Reduced Meals is now in the sixth year. Currently 4,663 parents have used this online application for free and reduced meals this year; a decrease of 58 from last year. Paper applications submitted for free and reduced meals currently total 577; a decrease of 649 from last year. The percentage of students eligible for free or reduced-price meals increased 3.6% from 56.1% in 2017-18 to 59.7% in 2018-19. The average daily student participation also declined as reflected in the table below.

<u>Average Daily Meal Student Participation</u>				
	<u>*2017-18</u>	<u>**2018-19</u>	<u>Variance Incr/(Dec)</u>	<u>% Change</u>
Free & Reduced Breakfast	5,523	5,223	(300)	-5.43%
Paid Breakfast	482	672	190	39.32%
Total Breakfast	6,005	5,895	(110)	-1.84%
Free & Reduced Lunch	11,412	11,011	(400)	-3.51%
Paid Lunch	2,971	3,254	283	9.53%
Total Lunch	14,382	14,265	(117)	-0.82%
*2017-18 data as of June 2018				
**2018-19 data as of December 2018				

Child Nutrition Services operate programs in 57 school locations. Through December 2018, the program has served a daily average of 5,895 students in the breakfast program and 14,265 students in the lunch program. This reflects decreases of 110 and 117 breakfast and lunch meals, respectively compared to last year's average daily meals served.

Lunch Money Now is a secure online system that allows parents to prepay meals and access meal card balances 24-hours a day, as well as receiving e-mail notifications when the account balance falls below a specified balance. Deposits on this system through January 2019 total \$627,059; an increase of \$30,561 from January of last year.

Revenues are currently projected to be \$984,477 under budget. Supplies and contractual expenditures for the program are projected to be \$1,108,540 and \$268,965 over budget, respectively. These accounts are partially offset by projected savings in salaries and benefits. Therefore, it is currently projected that the program will end the year with an operating shortfall of \$2,058,689.

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

Table 11

Child Nutrition Services Program Summary (Programs 98.XXX & 89150)			
	<u>Budget</u>	<u>Projected</u>	<u>Variance</u> Favorable/ (Unfavorable)
Revenue			
Food Sales	\$ 1,894,795	\$ 1,986,541	\$ 91,746
State Funding	206,442	206,442	-
Federal Funding	10,196,918	9,051,558	(1,145,361)
Other Governmental Entities	-	-	-
Sale of Equipment	-	-	-
Total Revenue	\$ 12,298,155	\$ 11,244,540	\$ (1,053,615)
Indirect Charges	(736,794)	(667,656)	69,138
Local Support	486,292	486,292	-
Prior Year Carryover	-	-	-
Total Resources	\$ 12,047,653	\$ 11,063,177	\$ (984,477)
Expenditures			
Salaries	\$ 5,091,679	\$ 4,923,114	\$ 168,565
Benefits	2,607,391	2,401,427	205,964
Supplies	3,762,923	4,871,463	(1,108,540)
Contractual	624,493	893,458	(268,965)
Travel	9,800	12,848	(3,048)
Equipment	1,000	35,230	(34,230)
Internal Transfers (in)/out	(49,633)	(15,676)	(33,957)
Total Expenditures	\$ 12,047,653	\$ 13,121,865	\$ (1,074,212)
Transfer Out	-	-	-
Total Use of Resources	\$ 12,047,653	\$ 13,121,865	\$ (1,074,212)
Ending Balance	\$ -	\$ (2,058,689)	\$ (2,058,689)

Special Education

Special Education services are funded by state apportionment, state special purpose revenue, Medicaid reimbursements, Federal Flow Through, local support and revenue from other districts. State apportionment is revenue received through a state funding formula as discussed earlier in this report. The state special purpose revenue consists of an allocation for special education students ages birth to 3 years old, 3 to 5 years old (and not yet enrolled in kindergarten) and an allocation for special education students enrolled in kindergarten through age 21. The state special purpose revenue for special education students enrolled in kindergarten through age 21 is capped at 13.5% of the annual average resident basic education enrollment FTE for kindergarten through grade 12. Special Education may be reimbursed for Related 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. Our 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 C, 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 4,609 students; an increase of 172 students from last year's average of 4,437. Based on the state formula, the district will be funded for up to an average of 3,839 students (13.5% of 28,437 Total BEA Resident FTE Enrollment).

Revenue is projected to be \$1,559,946 over budget. State funding is projected to be \$2,381,508 over budget due to higher enrollment than anticipated; resident special education overall is currently projected to be 314 FTE over budget. Federal funding is projected to be \$311,412 under budget. Program expenditures are projected to be \$5,321,218 over budget due to increasing costs for salaries and benefits as well as specialized contractual instructional, therapy and nursing services for students. As a result, it is currently projected that the program will end the year with an operating deficit of \$3,761,272.

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

Table 12

Special Education Consolidated Program Summary (Programs 21XXX, 22XXX, 24XXX)			
	<u>Budget</u>	<u>Projected</u>	<u>Variance</u> Favorable/ (Unfavorable)
Revenue			
State Funding	\$ 46,377,485	\$ 48,758,993	\$ 2,381,508
Federal Funding	7,509,213	7,197,801	(311,412)
Other Districts	1,885,009	1,500,000	(385,009)
Other Agencies	-	-	-
Total Revenue	\$ 55,771,707	\$ 57,456,794	\$ 1,685,087
Indirect Charges	(3,032,132)	(3,157,273)	(125,141)
Local Support	5,000,000	5,000,000	-
Prior Year Carryover	-	-	-
Total Resources	\$ 57,739,575	\$ 59,299,521	\$ 1,559,946
Expenditures			
Certificated Salaries	\$ 26,642,769	\$ 29,684,759	\$ (3,041,990)
Classified Salaries	9,531,899	10,562,561	(1,030,662)
Benefits	14,987,460	15,702,843	(715,383)
Supplies	331,070	488,161	(157,091)
Contractual	6,160,222	6,568,160	(407,938)
Travel	58,800	50,679	8,121
Equipment	-	385	(385)
Internal Transfers (in)/out	27,355	3,244	24,111
Total Expenditures	\$ 57,739,575	\$ 63,060,793	\$ (5,321,218)
Transfer Out	-	-	-
Total Use of Resources	\$ 57,739,575	\$ 63,060,793	\$ (5,321,218)
Net Surplus/(Deficit)	\$ -	\$ (3,761,272)	\$ (3,761,272)

Transportation

The district has its own fleet and bus drivers that transport special education students to and from school while contracting with First Student Services for basic education students. The transportation department's expenditures include costs associated with transporting all district students.

This is the first year of a five-year contract with First Student Services. First Student operates one-hundred and two home-to-school routes; and the district operates fifty-three special needs routes. In addition, the department is transporting students to field and sports events, and has daily service for after school activities.

State funding is based on distance driven, hazardous areas, student ridership, and special programs students may attend. The district reports three times a year this information which includes morning and afternoon counts to the Office of the Superintendent of Public Instruction (OSPI). Transportation to and from school is fully funded by the State.

It is currently projected that program will end the year with an operating surplus of \$1,435,677. The program revenue is projected to be \$374,557 above budget. Program expenditures are projected to be \$1,061,119 under budget – purchased services are projected to be \$539,842 under budget due to decreases in charges for contracted transportation. Benefits are projected to be \$310,960 under budget due to a decrease in worker's compensation charges.

The financial summary for the program is shown in **Table 13**.

Table 13

Transportation Program Summary			
	<u>Budget</u>	<u>Projected</u>	<u>Variance</u> Favorable/ (Unfavorable)
Revenue			
Local Support	\$ 941,312	\$ 941,312	\$ -
Local Non-Tax	100,000	341,220	241,220
State Special Purpose	13,829,452	13,967,456	138,004
Total Revenue	\$ 14,870,764	\$ 15,249,988	\$ 379,224
Indirect Charges	(467,663)	(472,329)	(4,667)
Prior Year Carryover	-	-	-
Total Resources	\$ 14,403,101	\$ 14,777,658	\$ 374,557
Expenditures			
Salaries	\$ 3,824,186	\$ 3,749,444	\$ 74,742
Benefits	1,761,946	1,450,986	310,960
Supplies	843,862	859,505	(15,643)
Contractual	8,985,220	8,445,378	539,842
Travel	-	1,857	(1,857)
Equipment	-	23,589	(23,589)
Internal Transfers (in)/out	(1,012,113)	(1,188,777)	176,664
Total Expenditures	\$ 14,403,101	\$ 13,341,982	\$ 1,061,119
Total Use of Resources	\$ 14,403,101	\$ 13,341,982	\$ 1,061,119
Net Surplus/(Deficit)	\$ -	\$ 1,435,677	\$ 1,435,677

Career-Technical Education

Career and Technical Education (CTE) 2018-19 Guiding Priorities:

“World Class CTE” means being the absolute best in the world at what we do as defined by ALL students graduating from Tacoma Public Schools being ready for life after high school. The CTE program will align curriculum, instructional materials, and professional development to ensure teachers and students have the tools and support for each student to earn one or more industry recognized certifications prior to graduation. *Student attainment of industry recognized certifications* is the priority benchmark for Career and Technical Education to contribute to the strategic plan goal of Academic Excellence, and serves as a motivator and indicator of each student’s readiness to enter post-secondary education and/or the work place. Engagement in rigorous and relevant instruction through project-based learning with industry-standard equipment, augmented with expanded learning activities outside of the school-day and school-year, ensures each student has opportunity, access and support to achieve in individually selected areas of career exploration and preparation.

Three grounding premises for World Class CTE in Tacoma Public Schools:

- 1) We can be the best in the world for student attainment and documentation of industry recognized certifications.
- 2) CTE staff are passionate believers in the value of Career and Technical Education in preparing students for life after high school.
- 3) Through diligent collection and monitoring of data, staff and community will rally in support of student attainment of industry recognized certifications.

Theory of Action: If we focus our effort and resources to expand opportunities and remove barriers for students to attain industry recognized certifications, then programs will align to current in-demand needs of the workforce and students will have a competitive advantage for entry-level employment.

CTE program highlights for 2018-19 include the following:

- Expanded opportunities for students to earn industry recognized certifications in middle school through Career and Technical Education.
- Utilized Budgeting by Priorities process to align resources for expansion and support of student attainment of industry recognized certifications.
- Updated District-wide Plan for Career and Technical Education to communicate program delivery and annual evaluation plan in transparency to stakeholders.
- Increased attainment of industry recognized certifications by senior cohort from 3.9% (2015) to 25.5% (2017).

- Launched the Healthcare Careers Academy in partnership with MultiCare, CHI Franciscan, University of Washington Tacoma, Tacoma Community College, Bates Technical College, University of Puget Sound, Greater Tacoma Community Foundation, and Goodwill Rainier Olympic Region.
- Initiated Cohort #2 of the Washington State Department of Labor and Industry registered youth apprenticeship for advanced manufacturing in partnership with the Aerospace Joint Advisory Committee (AJAC) for Production Technician.
- Tacoma School District No. 10 recognized by the Washington Apprenticeship and Training Council as a registered youth apprenticeship sponsor and initiated registered youth apprenticeships for Production Cabinet Assembler, Automotive Service Technician, and Preparatory Cook.
- Coordinated CTE credit-bearing extended-year certification programs in conjunction with the City of Tacoma Summer Jobs 253, Nursing Assistant, Tacoma Tideflats, Wildland Fire, and Southwest Washington Pipe Fitters.
- Expanded the Next Move unpaid internship program to over 250 students in Tacoma.
- Expanded paid Cooperative Work Experience program for students to earn pay-credit-experience in preparation for life after high school.
- Updated the Tacoma Career and Technical Education District-wide Plan to align Carl Perkins Grant, Annual Program Evaluation, General Advisory Committee Goals, and Budgeting by Priorities Process.
- Facilitated 6 hours of district-directed professional development around 1) student leadership, 2) industry recognized certifications, 3) advisory committees, and 4) incident prevention program.
- Organized CTE advisory committees around one General Advisory Committee meeting four times per year, one Advisory Leadership Team meeting 4 times per year, and seventeen specific pathway advisory committees meeting three times per year.
- Prioritized effort and resources to lead programming towards the four OSPI recognized in-demand career pathways: 1) Computer Sciences, 2) Skilled Technical Trades, 3) Healthcare Careers, 4) Environmental Services
- Reviewed and updated 7-12 grade-level standards for the High School and Beyond Plan.

Program revenues are projected to be \$1,889,641 under budget due to enrollment for CTE programs projecting to be 220 FTE under budget. Expenditures are currently projected to be \$1,944,407 under budget due to both supplies and equipment projecting to be under by \$1,241,273 and \$1,623,682, respectively. This is offset by salaries and benefits, which are currently projected to collectively be \$918,664 over budget. It is currently projected that the program will end the year with a surplus of \$54,766.

The financial summary for the program is shown in **Table 14**.

Table 14

Career-Technical Education Program Summary (Program 31.XXX, 34.XXX & 38.XXX)			
	<u>Budget</u>	<u>Projection</u>	<u>Variance</u> Favorable/ (Unfavorable)
Revenue			
Sales	\$ 40,000	\$ 49,708	\$ 9,708
State - Apportionment	18,709,031	16,712,378	(1,996,653)
Federal Special Purpose	257,560	257,560	-
Revenue from Other Districts	-	-	-
Revenue from Other Agencies	-	-	-
Sale of Equipment	-	-	-
Total Revenue	\$ 19,006,591	\$ 17,019,646	\$ (1,986,945)
Indirect Charges	(911,744)	(814,440)	97,304
Prior Year Carryover	-	-	-
Total Resources	\$ 18,094,848	\$ 16,205,206	\$ (1,889,641)
Expenditures			
Certificated Salaries	\$ 9,097,558	\$ 9,741,189	\$ (643,631)
Classified Salaries	854,896	1,068,507	(213,611)
Benefits	3,674,457	3,735,880	(61,423)
Supplies	1,984,421	743,148	1,241,273
Contractual	2,408,604	784,922	1,623,682
Travel	45,542	34,136	11,406
Equipment	8,370	12,656	(4,286)
Internal Transfers (in)/out	21,000	30,005	(9,005)
Total Use of Resources	\$ 18,094,848	\$ 16,150,441	\$ 1,944,407
Net Surplus/(Deficit)	\$ -	\$ 54,765	\$ 54,766

Facilities

The Facilities Department supports and maintains the Tacoma School District's 5.4 million square feet in 71 district buildings on approximately 729 acres of land over 69 mile area.. The primary function of the department is to ensure that the facilities and sites are safe, secure, healthy, and efficiently operated.

The focus of the Maintenance department is to maintain and repair district facilities providing a quality learning environment in support of district's instructional, extracurricular and athletic programs. This support is provided through a variety of building trades that include electrical, plumbing, carpentry, painting and mechanical infrastructure of district facilities. The maintenance department works in conjunction with custodial operations by responding to reports of facility repair needs of daily request and emergency response and repair.

The focus of the Custodial department is to provide the best customer service possible by maintaining healthy, safe and clean environments for teaching and learning in support of the district's instructional, extracurricular and athletic programs. This support includes the efficient and effective operation of all facilities by utilizing best practices and processes. The Custodial staff works in conjunction with the Maintenance department by reporting and monitoring of facility repair needs. It also plays a vital role in the daily operation of district facilities not only through their daily work activities, but also through interactions with students, staff, parents, partnerships and community focused on the student's social, physical, and academic needs.

The Facilities department supports all four of the district's strategic goals. The learning environment provided by the district can greatly impact and influence the district's goal of academic excellence from early learning through graduation. Clean, safe and healthy learning environments provide a positive asset to our community and support partnerships every day of the week. Safety is at the heart of our operations. The work we do each day enables our staff to engage with the community providing excellent facilities and grounds for student and staff success.

Expenditures are currently projected to end the year \$503,132 over budget due to the purchase of supplies projecting to end the year \$856,390 over budget. Contracted services and the purchase of new equipment are also projecting to be over budget by \$432,834 and \$205,962, respectively.

The financial summary for the program is shown in **Table 15**.

Table 15

Facilities Program Summary (Q1 2018-19)				
	<u>Adopted Budget</u>	<u>Projected</u>	<u>Variance</u> Favorable/ (Unfavorable)	
Expenditures				
Classified Salaries	\$ 16,104,890	\$ 15,183,411	\$ 921,479	
Benefits	7,119,219	6,951,525	167,694	
Supplies	1,042,371	1,898,761	(856,390)	
Contractual	829,064	1,261,898	(432,834)	
Travel	1,300	8,141	(6,841)	
Equipment	83,000	288,962	(205,962)	
Internal Transfers (in)/out	(115,550)	(25,272)	(90,278)	
Total Expenditures	\$ 25,064,294	\$ 25,567,426	\$ (503,132)	

Categorical Programs

To review specific activity on the grants and/or programs not contained in this section, see **Appendix C “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 16 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 \$35,491,948.

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 16** below displays the results of the Method 2 forecast.

The results of both methods are compared in Appendix B.

Table 16

General Fund	2018-19 Budget	2018-19 Projected	Variance Surplus/(Deficit)
Beginning Fund Balance	\$ 28,021,518	\$ 32,969,307	\$ 4,947,789
Revenue	464,960,591	459,028,072	(5,932,519)
Other Financing Sources	2,000,000	2,025,063	25,063
Total Resources Available	494,982,109	494,022,441	(959,668)
Expenditures	466,885,637	456,530,493	10,355,144
Other Financing Uses-Transfers Out	2,000,000	2,000,000	-
Total Use of Resources	468,885,637	458,530,493	10,355,144
Ending Fund Balance	\$ 26,096,472	\$ 35,491,948	\$ 9,395,476

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. Student enrollment is typically highest in October, but for funding purposes, monthly enrollment is averaged for the year. **Table 17** displays the variances between actual annual average and projected average FTE by individual grade level for 2017-18 and 2018-19, and the variances between projected and budgeted average FTE for 2018-19.

Table 17

K-12 Annual Average FTE Enrollment Two Year Comparison					
	(A) 2017-18 Actual	(B) 2018-19 Budget	(C) 2018-19 Projected	(D) Variance (C)-(A)	(E) Variance (C)-(B)
Kindergarten	2,241	2,210	2,255	14	45
Grade 1	2,265	2,228	2,191	(74)	(37)
Grade 2	2,295	2,222	2,228	(67)	6
Grade 3	2,349	2,259	2,246	(103)	(13)
Grade 4	2,428	2,308	2,289	(140)	(19)
Grade 5	2,408	2,372	2,381	(27)	9
Elementary	13,986	13,599	13,590	(396)	(9)
Grade 6	2,208	2,248	2,347	138	98
Grade 7	2,040	2,183	2,204	164	20
Grade 8	2,047	2,023	2,061	13	38
Middle School	6,296	6,455	6,611	315	156
Grade 9	2,004	2,052	2,186	182	133
Grade 10	2,004	1,972	1,934	(70)	(39)
Grade 11	1,717	1,857	1,763	46	(94)
Grade 12	1,630	1,624	1,522	(108)	(102)
High School	7,355	7,506	7,405	50	(101)
Running Start	285	268	293	8	25
TCC Fresh Start **	175	176	181	6	4
Reengagement Center **	153	147	115	(39)	(32)
Goodwill **	36	32	38	1	6
Alternative Learning Experience	50	52	38	(12)	(15)
Grand Total *	28,335	28,235	28,269	(66)	34
Actual data through November 2018					

** Open Doors - 1418 Programs

In comparison with 2017-18 annual averages, projected enrollment is expecting an annual average decrease of 66 student FTE.

(Table 17 column (D)):

- Elementary schools (grade K-5) decreased by 396 FTE;
- Middle schools (grades 6-8) increased by 315 FTE;
- High schools (grades 9-12) increased by 50 FTE;
- Running Start (college level courses) increased by 8 FTE;
- ALE (Alternative Learning Experience) decreased by 12 FTE

Open Doors – 1418 Programs

- TCC Fresh Start increased by 6 FTE;
- Reengagement Center decreased by 39 FTE;
- Goodwill FTE increased by 1 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).

2018-19 is the twelfth 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) and is now offered at all 35 elementary schools.

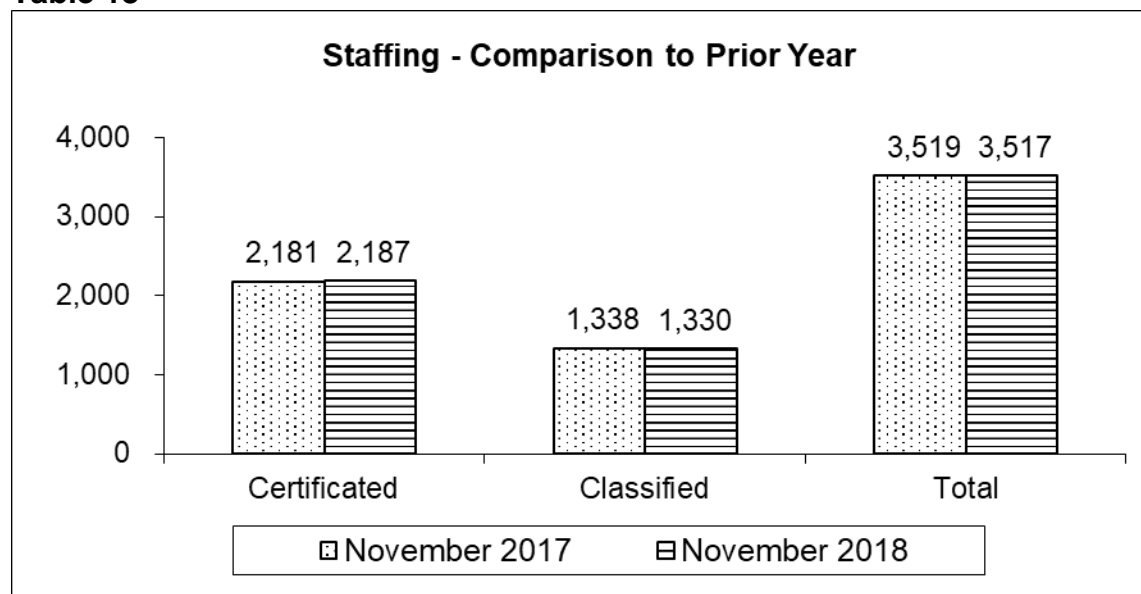
Students who participate for only part of the year or part of each day are calculated as a portion of an FTE. Any district may choose to serve students more hours per day or per year than the state definition of full-time equivalent. However, those students who attend classes more hours per day will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

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

STAFFING

District staffing is divided into two categories: certificated staff – teachers, counselors, librarians, nurses, specialists and principals, and classified staff – classroom aids, secretaries, bus drivers, cooks, custodians, playground staff, maintenance crews, grounds crews, and business support staff. **Table 18** compares the number of filled positions in November 2018 to the number of filled positions in November 2017. The number of certificated staff increased 6 FTE while classified staff decreased 8 FTE, respectively from this time last year.

Table 18



As shown in **Table 19**, the number of assigned certificated FTE is 2,187 and classified staff FTE is 1,330. The certificated and classified staffs are under budget by 43 and 80 FTE respectively. These are due to positions being vacant or unfilled for a portion of the year (i.e., late hires, resignations, departmental reorganizations, etc.).

Table 19

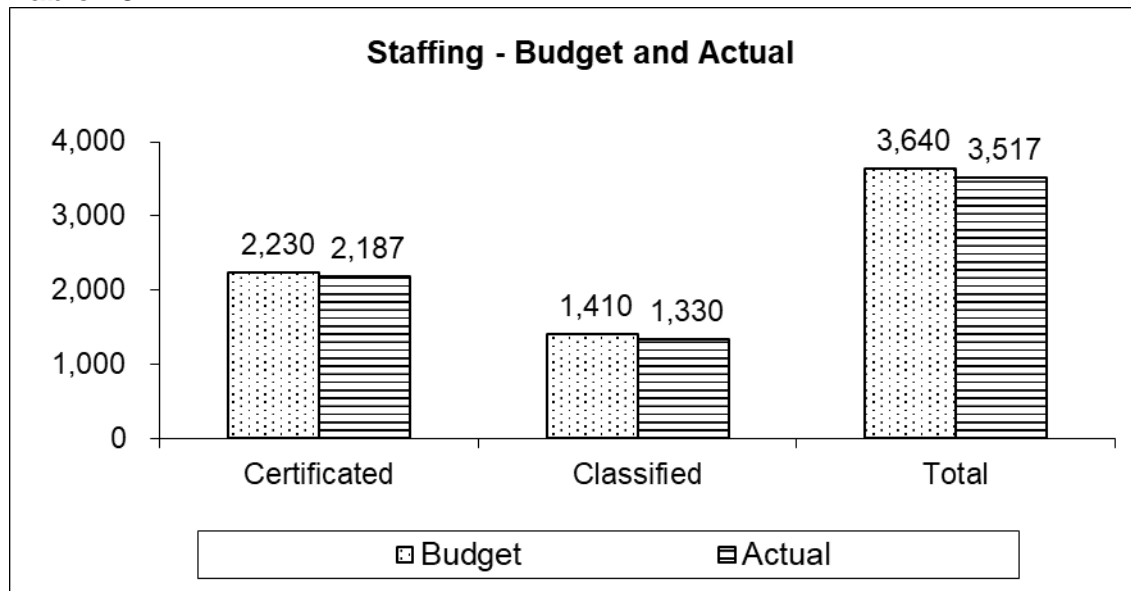


Table 20 compares the number of budgeted FTE to the number of actual FTE by program.

Table 20

Budget vs. Actual Staffing In FTE (Full Time Equivalents)			
Program Description (Number)	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> Incr/(Decrease)
<u>Certificated Staff</u>			
Basic Education (01-03)	1,534.98	1,504.01	30.97
Federal Stimulus (10)	-	-	-
Special Education (20)	347.50	337.25	10.25
Vocational Education (30-40)	112.20	108.95	3.25
Compensatory (50-60)	217.15	217.48	(0.33)
Other Instructional (70)	14.60	16.60	(2.00)
Support Services (80-90)	4.00	3.00	1.00
Total Certificated	2,230.43	2,187.29	43.14
<u>Classified Staff</u>			
Basic Education (01-03)	318.56	305.67	12.89
Federal Stimulus (10)	-	-	-
Special Education (20)	289.90	267.80	22.10
Vocational Education (30-40)	9.09	7.96	1.13
Compensatory (50-60)	121.22	107.20	14.02
Other Instructional (70)	25.34	24.63	0.71
Support Services (80-90)	645.51	616.63	28.88
Total Classified	1,409.62	1,329.89	79.73
<u>Total All Staff</u>	3,640.05	3,517.18	122.87
Actual data through November 2018			

“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: February 03, 2019
Run Time: 3:33 pm
Report ID: TS163.v5

TACOMA SCHOOL DISTRICT NO. 10
Combined Balance Sheet - All Funds
As Of: November 30, 2018

	Governmental Fund Types					Trust Fund	
	<u>General</u>	<u>Capital Projects</u>	<u>Transportation Vehicle</u>	<u>Debt Service</u>	<u>ASB</u>	<u>Private Purpose</u>	<u>Fund Total</u>
Assets							
200: Imprest Cash	87,504	5	0	0	5,271	0	92,780
236: Cash In Bank-Key Bank	119,932	(36,003)	0	0	10,283	712	94,924
237: Cash In Bank-Key Bank/Food Svc	27,136	0	0	0	0	0	27,136
240: Cash On Deposit With County	9,230,644	968,450	1,002	35,224,529	17,009	3,740	45,445,375
241: Warrants Outstanding	(3,902,012)	(301,034)	0	0	(16,159)	(2,725)	(4,221,931)
310: Taxes Receivable-Current Year	1,646,055	191,595	0	1,081,492	0	0	2,919,143
311: Taxes Receivable-Prior Year	666,546	77,534	0	424,578	0	0	1,168,658
312: Taxes Receivable-Delinquent	316,244	38,543	0	180,578	0	0	535,365
320: Due From Other Funds	907,599	9,011	0	0	1,038	0	917,648
330: AR Due From Other Gov't Units	228,208	0	0	0	300	0	228,508
331: AR Grant Claims Due From Other Gov'ts	84,191	0	0	0	0	0	84,191
340: Accounts Receivable	328,713	0	0	0	5,314	0	334,027
341: AR Employee Receivable	0	0	0	0	1,799	0	1,799
346: AR Payroll System Receivable	5,075	0	0	0	0	0	5,075
410: Inventory-Supplies & Materials	538,380	0	0	0	0	0	538,380
413: Inventory-Printing & Graphics	37,361	0	0	0	0	0	37,361
415: Inventory-Maintenance	230,090	0	0	0	0	0	230,090
425: Inventory-Food Service	2,215,083	0	0	0	0	0	2,215,083
430: Prepaid Items	389,938	0	0	0	0	0	389,938
450: Investments	68,332,000	196,125,000	559,000	489,000	2,384,000	881,000	268,770,000
Total Assets	81,488,685	197,073,101	560,002	37,400,178	2,408,856	882,727	319,813,549
Liabilities and Fund Balance							
Liabilities							
601: Liabilities	4,466,008	(387,225)	0	0	240,371	160,948	4,480,102
605: Accrued Salaries & Benefits	12,205,625	122,148	0	0	3,537	0	12,331,310
606: Est. Property/Liability Ins Payable	1,509,373	0	0	0	0	0	1,509,373
607: Horace Mann Auto Ins Payable	1,529	0	0	0	0	0	1,529
608: Nutrition Svcs Prepaid	102,732	0	0	0	0	0	102,732
610: FICA/Medicare Payable	2,003,736	0	0	0	0	0	2,003,736
611: Industrial Insurance Payable	11,711	0	0	0	0	0	11,711
612: Retirement Payable	1,403,960	0	0	0	0	0	1,403,960
613: Withholding Tax Payable	(1,160,005)	0	0	0	0	0	(1,160,005)
615: Involuntary/Court Ordered Payable	37,952	0	0	0	0	0	37,952

Run Date: February 03, 2019
Run Time: 3:33 pm
Report ID: TS163.v5

TACOMA SCHOOL DISTRICT NO. 10
Combined Balance Sheet - All Funds
As Of: November 30, 2018

	Governmental Fund Types					Trust Fund	
	<u>General</u>	<u>Capital Projects</u>	<u>Transportation Vehicle</u>	<u>Debt Service</u>	<u>ASB</u>	<u>Private Purpose</u>	<u>Fund Total</u>
Liabilities and Fund Balance							
616: Sound Partnership Payable	1,807,617	0	0	0	0	0	1,807,617
617: Maintenance Deduct & Benefits Payable	(661,426)	0	0	0	0	0	(661,426)
618: UNUM Life Insurance Payable	90	0	0	0	0	0	90
619: Cancer Insurance Payable	10,375	0	0	0	0	0	10,375
622: Flex Plan Dependent Care Payable	(72,494)	0	0	0	0	0	(72,494)
623: Flex Plan Medical Payable	140,576	0	0	0	0	0	140,576
624: TSA Payable	212,817	0	0	0	0	0	212,817
625: Flex Plan - Health Savings Account	(12,422)	0	0	0	0	0	(12,422)
627: United Way Payable	1,614	0	0	0	0	0	1,614
629: Veba III/Sick Leave Payable	(188,891)	0	0	0	0	0	(188,891)
630: Salary Deferral	39,222	0	0	0	0	0	39,222
632: Benefits And Voluntary Deductions	270,745	0	0	0	0	0	270,745
633: Union Benefits Payable	7,302	0	0	0	0	0	7,302
636: APA Salary Insurance Payable	66,915	0	0	0	0	0	66,915
637: Est Unemployment Payable	824,324	0	0	0	0	0	824,324
638: Est Compensated Absence Payable	81,415	0	0	0	0	0	81,415
639: Est Industrial Ins Payable	955,443	0	0	0	0	0	955,443
640: Due To Other Funds	9,379	872,604	0	0	34,434	1,231	917,648
641: AD & D Insurance Payable	(8,513)	0	0	0	0	0	(8,513)
643: Sales Tax Payable	7,956	0	0	0	0	0	7,956
650: Deposits - Grants	341,503	0	0	0	0	0	341,503
650: Deposits - Point of Sale	0	0	0	0	(200)	0	(200)
650: Deposits - Tuition	(13,380)	0	0	0	0	0	(13,380)
650: Deposits - Unavail RV	407	0	0	0	485	0	892
656: Garnishments Payable	33,838	0	0	0	0	0	33,838
657: State Retiree Subsidy Payable	259,114	0	0	0	0	0	259,114
660: Beneficiary (Deceased EE)	1	0	0	0	0	0	1
750: Unavailable Revenue	1,212	0	0	0	0	0	1,212
752: Unavailable Revenue-Tuition	(33,300)	0	0	0	0	0	(33,300)
754: Unavailable Rev-Cash Register System	100	0	0	0	0	0	100
760: Unavailable Revenue -Taxes Receivable	2,628,845	307,672	0	1,686,649	0	0	4,623,166
Total Liabilities	27,293,005	915,199	0	1,686,649	278,627	162,179	30,335,659
Fund Balance							

Run Date: February 03, 2019
Run Time: 3:33 pm
Report ID: TS163.v5

TACOMA SCHOOL DISTRICT NO. 10
Combined Balance Sheet - All Funds
As Of: **November 30, 2018**

	Governmental Fund Types					Trust Fund	
	<u>General</u>	<u>Capital Projects</u>	<u>Transportation Vehicle</u>	<u>Debt Service</u>	<u>ASB</u>	<u>Private Purpose</u>	<u>Fund Total</u>
Liabilities and Fund Balance							
840: Nonspendable - Inventory & Prepaid Items	4,294,404	0	0	0	1,232	0	4,295,636
819: Restricted to Fund Purposes	0	0	560,002	0	2,128,996	0	2,688,999
821: Restricted for Carryover	1,060,151	0	0	0	0	0	1,060,151
830: Restricted for Debt Service	425,906	0	0	35,713,529	0	0	36,139,434
861: Restricted from Bond Proceeds	0	192,326,106	0	0	0	0	192,326,106
862: Restricted from Levy Proceeds	0	10,567,849	0	0	0	0	10,567,849
870: Committed to Contingencies	0	0	0	0	0	720,548	720,548
820: Assigned to Encumbrances	213,631	0	0	0	0	0	213,631
866: Assigned to Carryover	1,050,624	0	0	0	0	0	1,050,624
868: Assigned to C&I	2,083,677	0	0	0	0	0	2,083,677
875: Assigned to Future Operations	9,037,551	0	0	0	0	0	9,037,551
889: Assigned to Fund Purposes	0	2,103,919	0	0	0	0	2,103,919
890: Unassigned Fund Balance	20,679,441	(8,839,972)	0	0	0	0	11,839,469
891: Unassigned for Minimum FB Policy	15,350,294	0	0	0	0	0	15,350,294
Total Fund Balance	54,195,680	196,157,902	560,002	35,713,529	2,130,229	720,548	289,477,890
Total Liabilities and Fund Balance	81,488,685	197,073,101	560,002	37,400,178	2,408,856	882,727	319,813,549

Run Date: February 03, 2019

Run Time: 3:34 pm

Report ID: TS164.v3

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by State Object with % Spent
General Fund As Of: November 30, 2018



<u>State Object</u>	<u>Prior Year Adopted Budget</u>	<u>Prior Year Year to Date Actual</u>	<u>Under Budget (Over)</u>	<u>% Spent</u>	<u>Current Year Adopted Budget</u>	<u>Current Year Year to Date Actual</u>	<u>Under Budget (Over)</u>	<u>% Spent</u>
0 - Debit Transfer	2,407,146	508,840	1,898,306	21.1	2,468,161	412,019	2,056,142	16.7
1 - Credit Transfer	(2,407,146)	(508,840)	(1,898,306)	21.1	(2,468,161)	(412,019)	(2,056,142)	16.7
2 - Salaries - Certificated	193,841,795	45,391,977	148,449,818	23.4	207,569,848	51,624,688	155,945,160	24.9
3 - Salaries - Classified	72,603,838	18,240,141	54,363,697	25.1	74,327,874	18,953,228	55,374,646	25.5
4 - Employees Benefits & Payroll Taxes	102,145,367	27,201,589	74,943,778	26.6	104,916,811	28,559,046	76,357,765	27.2
5 - Supplies, Etc.	21,460,319	6,345,925	15,114,394	29.6	29,987,416	4,778,528	25,208,888	15.9
7 - Purchased Services	39,475,908	6,315,401	33,160,507	16.0	47,985,416	8,977,488	39,007,928	18.7
8 - Travel	863,688	195,407	668,281	22.6	760,722	189,476	571,246	24.9
9 - Capital Outlay	839,550	583,423	256,127	69.5	1,337,550	396,395	941,155	29.6
<u>District Total</u>	<u>431,230,465</u>	<u>104,273,862</u>	<u>326,956,603</u>	<u>24.2</u>	<u>466,885,637</u>	<u>113,478,850</u>	<u>353,406,787</u>	<u>24.3</u>

Run Date: March 07, 2019

Run Time: 2:18 pm

Report ID: TS158.v5

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
General Fund As Of: November 30, 2018

	<u>Current Year Adopted Budget</u>	<u>Current Year Year to Date Actual</u>	<u>Under Budget (Over)</u>	<u>% Current Year Budget</u>	<u>% Prior Year Budget</u>
Resources Available					
Debt and Fiscal Management					
840: Nonspendable - Inventory & Prepaid Items	4,294,404	3,747,472	(546,932)	87.3	100.3
870: Committed to Contingencies	1,000,000	1,000,000	0	100.0	0.0
820: Assigned to Encumbrances	1,361,223	213,631	(1,147,592)	15.7	158.9
Total Debt and Fiscal Management	6,655,627	4,961,104	(1,694,523)	74.5	26.9
Restricted and Assigned FB					
821: Restricted for Carryover	1,377,948	1,060,151	(317,797)	76.9	75.9
830: Restricted for Debt Service	425,906	425,906	0	100.0	100.0
866: Assigned to Carryover	862,515	1,050,624	188,109	121.8	110.5
868: Assigned to C&I	2,083,677	2,083,677	0	100.0	120.0
875: Assigned to Future Operations	23,442	7,600,551	7,577,109	32,422.8	57.9
Total Restricted and Assigned FB	4,773,488	12,220,909	7,447,421	256.0	73.7
891: Unassigned for Minimum FB Policy	16,592,403	15,787,294	(805,109)	95.1	100.0
Total Beginning Fund Balance	28,021,518	32,969,307	4,947,789	117.7	88.0
Revenue					
1 - Local Taxes	60,276,029	37,802,963	(22,473,066)	62.7	43.1
2 - Local Non-Tax	7,688,913	2,230,971	(5,457,942)	29.0	32.9
3 - State - General Purpose	269,732,835	73,847,863	(195,884,972)	27.4	23.6
4 - State - Special Purpose	83,516,365	16,161,600	(67,354,765)	19.4	17.8
5 - Federal - General Purpose	445,022	37,912	(407,110)	8.5	11.6
6 - Federal - Special Purpose	38,759,542	4,841,512	(33,918,030)	12.5	14.1
7 - Revenue from other Districts	1,885,009	(15,076)	(1,900,085)	(0.8)	0.7
8 - Revenue from other Agencies	2,656,876	(222,736)	(2,879,612)	(8.4)	9.0
9 - Other Financing Sources	2,000,000	20,214	(1,979,786)	1.0	0.3
Total Revenue	466,960,591	134,705,223	(332,255,368)	28.8	25.6
Total Resources Available	494,982,109	167,674,530	(327,307,579)	33.9	30.9
Uses of Resources					
Expenditures					
01: Basic Education	238,264,681	58,749,342	179,515,339	24.7	25.0
02: Basic Education - ALE	426,688	50,721	375,967	11.9	9.5

Run Date: March 07, 2019

Run Time: 2:18 pm

Report ID: TS158.v5

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
General Fund As Of: November 30, 2018

	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					
03: Basic Education-1418 Open	2,721,526	314,032	2,407,494	11.5	11.4
21: Special Education, State	48,731,802	13,036,831	35,694,971	26.8	25.2
22: SPED Infants & Tod - State	1,833,111	839	1,832,272	0.0	11.8
24: Special Education, Federal	7,174,662	2,133,348	5,041,314	29.7	21.9
31: Career & Tech Ed, State	15,075,294	3,406,356	11,668,938	22.6	25.2
34: Middle School CTE	2,775,050	580,568	2,194,482	20.9	29.2
38: Career & Tech Ed, Federal	244,504	98,772	145,732	40.4	10.8
51: Disadvantaged, Federal	11,324,189	2,639,821	8,684,368	23.3	23.7
52: School Improvement, Federa	1,887,874	485,270	1,402,604	25.7	35.9
55: Learning Assistance Prog,	15,036,563	3,452,471	11,584,092	23.0	22.4
56: State Institutions, Ctrs &	673,667	161,662	512,005	24.0	25.3
57: NegleCTEd & Delinquent	116,183	32,940	83,243	28.4	21.9
58: Special & Pilot Programs	2,851,844	156,950	2,694,894	5.5	8.1
59: Institutions - Adult Jails	0	989	(989)	100.0	25.9
61: Head Start, Federal	5,567,224	1,399,814	4,167,410	25.1	26.7
64: Limited English Proficienc	389,526	70,971	318,555	18.2	57.5
65: Transitional Bilingual, St	6,460,089	1,579,212	4,880,877	24.4	23.8
68: Indian Education, Federal	292,551	75,987	216,564	26.0	27.1
69: Other Compensatory Program	0	11,344	(11,344)	100.0	100.0
73: Summer School	64,443	7,040	57,403	10.9	5.8
74: Highly Capable, State	698,010	126,703	571,307	18.2	27.9
79: Other Instructional Pgms	14,215,433	1,417,019	12,798,414	10.0	6.2
89: Community Services	538,700	205,677	333,023	38.2	19.1
97: District-Wide Support	63,188,269	18,371,277	44,816,992	29.1	25.6
98: Nutrition Svcs	11,930,653	3,435,351	8,495,302	28.8	33.6
99: Pupil Transportation	14,403,101	1,477,543	12,925,558	10.3	17.6
Total Expenditures	466,885,637	113,478,850	353,406,787	24.3	24.2
Total Uses of Resources	466,885,637	113,478,850	353,406,787	24.3	24.2
Ending Fund Balance	28,096,472	54,195,680	26,099,208	192.9	130.3
840: Nonspendable - Inventory & Prepaid Items	4,294,404	4,294,404	0	100.0	100.3
870: Committed to Contingencies	1,000,000	1,000,000	0	100.0	0.0
820: Assigned to Encumbrances	1,361,223	213,631	(1,147,592)	15.7	158.9
Total Debt and Fiscal Management	6,655,627	5,508,035	(1,147,592)	82.8	26.9
821: Restricted for Carryover	0	1,060,151	1,060,151	100.0	100.0

Run Date: March 07, 2019

Run Time: 2:18 pm

Report ID: TS158.v5

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
General Fund As Of: November 30, 2018

	Current Year Adopted Budget	Current Year Year to Date Actual	Under Budget (Over)	% Current Year Budget	% Prior Year Budget
830: Restricted for Debt Service	325,000	425,906	100,906	131.0	100.0
866: Assigned to Carryover	0	1,050,624	1,050,624	100.0	100.0
868: Assigned to C&I	0	2,083,677	2,083,677	100.0	100.0
875: Assigned to Future Operations	2,523,442	7,600,551	5,077,109	301.2	93.9
Total Restricted and Assigned FB	2,848,442	12,220,909	9,372,467	429.0	161.9
890: Unassigned Fund Balance	0	20,679,441	20,679,441	100.0	100.0
891: Unassigned for Minimum FB Policy	16,592,403	15,787,294	(805,109)	95.1	100.0
Total Fund Balance	26,096,472	54,195,680	28,099,208	207.7	130.3

Run Date: February 03, 2019
Run Time: 3:39 pm
Report ID: TS166.v4

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account w/% Received
General Fund As Of: November 30, 2018

<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	86,000,000	37,368,804	(48,631,196)	43.5	59,933,957	37,802,963	(22,130,994)	63.1
13000: Sale Of Tax Title Property	1,941	0	(1,941)	0.0	1,941	0	(1,941)	0.0
19000: Other Local Taxes	611,432	0	(611,432)	0.0	340,131	0	(340,131)	0.0
1 - Local Taxes	86,613,373	37,368,804	(49,244,569)	43.1	60,276,029	37,802,963	(22,473,066)	62.7
2 - Local Non-Tax								
21000: Tuition & Fees - Unassigned	562,710	679,172	116,462	120.7	570,418	661,568	91,150	116.0
21010: Regular Student Fees	50,000	16,437	(33,563)	32.9	30,000	8,231	(21,769)	27.4
21020: ALE Student Fees	0	0	0	100.0	0	0	0	100.0
21730: Summer School - Tuition & Fees	0	(400)	(400)	100.0	0	0	0	100.0
21800: Convenience Fee	0	14,640	14,640	100.0	30,000	12,552	(17,448)	41.8
22000: Sales of Goods, Supplies, & Svcs	10,000	908	(9,092)	9.1	15,000	11,458	(3,542)	76.4
22010: Sale of Supplies & Svcs - FR 1	250,000	58,989	(191,011)	23.6	180,000	25,759	(154,242)	14.3
22020: Sale of Supplies & Svcs - FR 2	140,000	16,034	(123,966)	11.5	35,000	25,786	(9,214)	73.7
22030: Sale of Supplies & Svcs-Schools	0	30	30	100.0	0	0	0	100.0
22040: Sale of Recoverable Items	90,000	53,137	(36,863)	59.0	80,000	59,546	(20,454)	74.4
22050: Sale of Supplies & Svcs - Trip 1	35,000	19,621	(15,379)	56.1	120,000	64,388	(55,612)	53.7
22060: Sale of Supplies & Svcs - Trip 2	50,000	47,806	(2,194)	95.6	100,000	30,791	(69,209)	30.8
22100: Other Storeroom Sales	5,000	1,838	(3,162)	36.8	5,000	433	(4,567)	8.7
22200: Copy Center Reimbursements	50,000	23,864	(26,136)	47.7	60,000	19,989	(40,011)	33.3
22310: CTE Sales of Goods, Supplies & Svcs	40,000	12,778	(27,222)	31.9	40,000	9,669	(30,331)	24.2
22910: Nutrition Service Sales	1,592,014	574,317	(1,017,697)	36.1	1,701,567	530,629	(1,170,938)	31.2
22940: NS Sales - Special Events	0	6,050	6,050	100.0	12,954	874	(12,080)	6.7
22960: NS Sales - Breakfast	131,318	52,328	(78,990)	39.8	140,141	59,761	(80,380)	42.6
22981: NS Convenience Fees	42,583	0	(42,583)	0.0	40,133	0	(40,133)	0.0
22990: School Bus Revenue	0	2,220	2,220	100.0	0	1,785	1,785	100.0
23000: Investment Earnings	100,000	75,828	(24,172)	75.8	325,000	201,789	(123,211)	62.1
25000: Gifts, Grants, & Donations (Local)	349,440	64,928	(284,512)	18.6	300,000	75,225	(224,775)	25.1
26000: Fines & Damages	45,000	15,547	(29,453)	34.5	70,000	5,370	(64,630)	7.7
27000: Rentals & Leases	375,000	111,182	(263,819)	29.6	300,000	66,798	(233,202)	22.3
27020: Facility Use - Utility Surcharge	85,750	5,314	(80,436)	6.2	85,750	4,317	(81,433)	5.0
27030: Facility Use - Custodial Labor	251,350	66,384	(184,966)	26.4	251,350	41,732	(209,618)	16.6
27040: Facility Use - Field/Stadium Maint	13,600	1,045	(12,555)	7.7	13,600	1,210	(12,390)	8.9
27050: Facility Use - Security	0	0	0	100.0	0	0	0	100.0
27060: Facility Use - Theater Tech	29,000	13,647	(15,354)	47.1	29,000	5,450	(23,550)	18.8
28000: Insurance Recoveries	0	0	0	100.0	125,000	1,000	(124,000)	0.8
29000: Local Support Non Tax-Unassigned	1,127,000	255,148	(871,852)	22.6	1,002,000	237,656	(764,344)	23.7

Run Date: February 03, 2019
Run Time: 3:39 pm
Report ID: TS166.v4

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account w/% Received
General Fund As Of: November 30, 2018

<u>State Account</u> <u>District Account</u>	<u>Prior Year</u> <u>Adopted</u> <u>Budget</u>	<u>Prior Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>	<u>Current Year</u> <u>Adopted</u> <u>Budget</u>	<u>Current Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>
2 - Local Non-Tax								
29001: Procurement Card Rebates	500,000	0	(500,000)	0.0	500,000	61,693	(438,307)	12.3
29010: Cash Over/Short	0	96	96	100.0	0	140	140	100.0
29070: CPF Indirect	700,000	0	(700,000)	0.0	1,400,000	0	(1,400,000)	0.0
29100: E-Rate Discount	0	0	0	100.0	0	0	0	100.0
29220: Advertising Commissions	50,000	0	(50,000)	0.0	50,000	0	(50,000)	0.0
29230: Photography Commissions	70,000	35,364	(34,636)	50.5	70,000	4,810	(65,190)	6.9
29240: Vending-Beverage Commissions	1,000	211	(789)	21.1	1,000	479	(521)	47.9
29250: Vending-Food Commissions	1,000	205	(795)	20.5	1,000	85	(915)	8.5
29260: Other Commissions/Rebates	5,000	0	(5,000)	0.0	5,000	0	(5,000)	0.0
2 - Local Non-Tax	6,751,765	2,224,667	(4,527,098)	32.9	7,688,913	2,230,971	(5,457,942)	29.0
3 - State - General Purpose								
31000: Apportionment	194,932,463	45,809,052	(149,123,411)	23.5	254,250,053	68,944,866	(185,305,187)	27.1
31210: Apportionment - Special Ed	6,870,521	1,614,536	(5,255,985)	23.5	8,272,727	1,944,743	(6,327,984)	23.5
33000: Local Effort Assistance	10,721,923	2,652,916	(8,069,007)	24.7	7,210,055	2,958,254	(4,251,801)	41.0
36000: State Forests	0	0	0	100.0	0	0	0	100.0
39000: Other State General Purpose - Unassigned	0	0	0	100.0	0	0	0	100.0
3 - State - General Purpose	212,524,907	50,076,505	(162,448,402)	23.6	269,732,835	73,847,863	(195,884,972)	27.4
4 - State - Special Purpose								
41000: Special Purpose - Unassigned	8,500,000	173,922	(8,326,078)	2.0	6,500,000	0	(6,500,000)	0.0
41210: Special Education	28,639,459	6,250,344	(22,389,115)	21.8	36,179,991	8,270,078	(27,909,913)	22.9
41220: SPED Infants & Toddlers - State	1,488,812	349,866	(1,138,946)	23.5	1,924,767	452,472	(1,472,295)	23.5
41550: Learning Assistance	12,892,846	3,029,707	(9,863,139)	23.5	15,839,516	3,726,384	(12,113,132)	23.5
41560: State Institutions, Centers, and Homes - I	584,953	105,833	(479,120)	18.1	585,645	112,416	(473,229)	19.2
41580: Special & Pilot Programs	2,948,556	52,910	(2,895,646)	1.8	2,900,708	83,919	(2,816,789)	2.9
41590: Institutions - Juveniles in Adult Jail	87,013	17,151	(69,862)	19.7	0	0	0	100.0
41650: Transitional Bilingual	3,531,462	0	(3,531,462)	0.0	4,730,311	0	(4,730,311)	0.0
41740: Highly Capable	646,978	152,040	(494,938)	23.5	819,533	192,662	(626,871)	23.5
41980: School Nutrition Services	225,830	50,793	(175,037)	22.5	206,442	41,316	(165,126)	20.0
41990: Transportation - Operations	12,593,629	2,676,676	(9,916,953)	21.3	13,829,452	3,282,352	(10,547,100)	23.7
4 - State - Special Purpose	72,139,538	12,859,243	(59,280,295)	17.8	83,516,365	16,161,600	(67,354,765)	19.4
5 - Federal - General Purpose								
52000: Direct Federal Revenue - Unassigned	429,072	49,866	(379,206)	11.6	445,022	37,912	(407,110)	8.5
55000: Federal Forests	0	0	0	100.0	0	0	0	100.0

Run Date: February 03, 2019
Run Time: 3:39 pm
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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, 2018

<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	429,072	49,866	(379,206)	11.6	445,022	37,912	(407,110)	8.5
6 - Federal - Special Purpose								
61000: Special Purpose - OSPI Unassigned	12,000	8,750	(3,250)	72.9	12,000	0	(12,000)	0.0
61240: Special Ed - Supplemental	7,432,233	998,279	(6,433,954)	13.4	7,509,213	1,035,101	(6,474,112)	13.8
61380: CTE - Carl Perkins Grant	257,560	454	(257,106)	0.2	257,560	0	(257,560)	0.0
61510: Disadvantaged - Title IA	12,004,252	1,592,180	(10,412,072)	13.3	11,928,902	1,553,777	(10,375,125)	13.0
61520: School Improvement - TII, IV, V & VI	1,248,869	16,748	(1,232,121)	1.3	1,988,687	4,565	(1,984,122)	0.2
61570: Institutions - Neglected & Delinquent	122,387	16,733	(105,654)	13.7	122,387	16,641	(105,746)	13.6
61640: Limited English Proficiency	363,432	1,234	(362,198)	0.3	410,327	37,081	(373,246)	9.0
61880: Child Care - Federal	0	7,068	7,068	100.0	0	2,240	2,240	100.0
61890: Other Community Services	115,071	0	(115,071)	0.0	117,000	3,758	(113,242)	3.2
61910: Regular Lunch Reimbursement	171,979	38,681	(133,298)	22.5	168,771	30,972	(137,799)	18.4
61920: Reduced Price Lunch Reimbursement	636,094	148,360	(487,734)	23.3	679,482	144,405	(535,077)	21.3
61930: Free Lunch Reimbursement	6,240,663	1,307,468	(4,933,195)	21.0	5,955,726	1,022,413	(4,933,313)	17.2
61940: Certified Lunch Reimbursement	159,873	34,294	(125,579)	21.5	159,766	26,952	(132,814)	16.9
61950: Regular Breakfast Reimbursement	23,600	6,129	(17,471)	26.0	24,008	5,972	(18,036)	24.9
61960: Reduced Price Breakfast Reimbursement	160,799	37,358	(123,441)	23.2	172,898	36,014	(136,884)	20.8
61970: Free Breakfast Reimbursement	1,916,430	415,304	(1,501,126)	21.7	1,858,845	317,478	(1,541,367)	17.1
61980: Free Snack Reimbursement	63,068	3,670	(59,398)	5.8	55,777	7,773	(48,004)	13.9
61990: Fresh Fruit & Vegetable Reimbursement	102,400	16,874	(85,526)	16.5	85,909	12,051	(73,858)	14.0
62610: Head Start	5,978,898	535,178	(5,443,720)	9.0	6,151,783	479,023	(5,672,760)	7.8
62680: Indian Education - ED	174,149	19,728	(154,421)	11.3	181,765	16,784	(164,981)	9.2
63210: SPED Medicaid Match	0	15,188	15,188	100.0	0	38,944	38,944	100.0
69980: USDA Commodities	882,463	143,563	(738,900)	16.3	918,736	49,566	(869,170)	5.4
6 - Federal - Special Purpose	38,066,220	5,363,241	(32,702,979)	14.1	38,759,542	4,841,512	(33,918,030)	12.5
7 - Revenue from other Districts								
71210: Special Education	1,885,009	14,028	(1,870,981)	0.7	1,885,009	(15,076)	(1,900,085)	(0.8)
7 - Revenue from other Districts	1,885,009	14,028	(1,870,981)	0.7	1,885,009	(15,076)	(1,900,085)	-0.8
8 - Revenue from other Agencies								
81000: Governmental Entities	202,241	0	(202,241)	0.0	0	450	450	100.0
82000: Private Foundations Revenue	0	23,652	23,652	100.0	1,178,898	2,500	(1,176,398)	0.2
85000: Educational Service Districts	1,218,621	103,886	(1,114,735)	8.5	1,477,978	(225,686)	(1,703,664)	(15.3)
8 - Revenue from other Agencies	1,420,862	127,538	(1,293,324)	9.0	2,656,876	(222,736)	(2,879,612)	-8.4

9 - Other Financing Sources

Run Date: February 03, 2019
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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, 2018

State Account
District Account

9 - Other Financing Sources

93000: Sale of Equipment
 99000: Operating Transfers

9 - Other Financing Sources

District Total

<u>Prior Year Adopted Budget</u>	<u>Prior Year Year to Date Actual</u>	<u>Over Budget (Under)</u>	<u>% Received</u>	<u>Current Year Adopted Budget</u>	<u>Current Year Year to Date Actual</u>	<u>Over Budget (Under)</u>	<u>% Received</u>
0	6,066	6,066	100.0	0	20,214	20,214	100.0
1,765,000	0	(1,765,000)	0.0	2,000,000	0	(2,000,000)	0.0
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1,765,000	6,066	(1,758,934)	0.3	2,000,000	20,214	(1,979,786)	1.0
<u>421,595,746</u>	<u>108,089,958</u>	<u>(313,505,788)</u>	<u>25.6</u>	<u>466,960,591</u>	<u>134,705,223</u>	<u>(332,255,368)</u>	<u>28.8</u>

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TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: November 30, 2018

<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	175,856,071	180,969,936	15,124,911	47,114,414	129,107,638	4,747,884	97.4
01007: Basic Education - One Time	7,928,903	7,808,862	558,653	1,660,498	5,043,430	1,104,934	85.9
01011: Basic Education Enrichment	19,458,357	18,975,282	1,279,224	3,755,136	11,924,167	3,295,979	82.6
01030: BE Attendance BECCA	0	109,519	534	4,748	5,248	99,523	9.1
01040: BE Building Contributions	0	446,989	7,738	31,168	57,704	358,116	19.9
01050: BE Kindergarten Contributions	0	16,676	3,247	6,311	10,564	(199)	101.2
01065: BE Trans Bilingual Enrichment	643,293	507,165	24,828	75,781	266,079	165,305	67.4
01079: BE Categorical Carryover	254,157	(20,328)	0	0	0	(20,328)	0.0
01210: BE Fund Balance Special Ed	2,073,115	2,073,115	13,762	18,810	217,201	1,837,105	11.4
01240: BE SPED Peer Review Pool	85,000	85,000	1,228	3,010	20,631	61,358	27.8
01250: BE Campus Security	2,060,862	2,060,862	205,300	563,128	1,902,916	(405,183)	119.7
01257: BE School Safety - One Time	400,000	400,000	0	0	0	400,000	0.0
01280: BE HS Graduation	27,000	27,000	0	8	32,816	(5,824)	121.6
01281: BE HS Graduation Enrichment	51,000	51,000	0	0	0	51,000	0.0
01310: BE Para Coverage	5,000	5,000	669	669	371	3,961	20.8
01320: BE Peer Review Pool	75,000	75,000	0	0	0	75,000	0.0
01430: BE Instructional	2,713,241	2,713,241	205,978	626,285	1,808,608	278,349	89.7
01440: BE - Non-Instructional	353,578	353,578	18,476	77,678	132,419	143,482	59.4
01450: BE Instructional	0	0	1,363	32,902	6,526	(39,427)	100.0
01460: BE FB Non-Instructional	0	0	0	796	284	(1,080)	100.0
01470: BE High Needs Support	1,480,269	1,480,269	106,544	334,240	1,004,248	141,781	90.4
01480: BE Strategic Goals/Initiatives	406,196	424,015	4,106	5,589	132,667	285,759	32.6
01650: BE Special Programs	0	0	43,427	152,387	17,682	(170,069)	100.0
01651: BE Special Programs Enrichment	1,130,564	1,145,564	88,486	271,569	766,287	107,708	90.6
01657: BE Special Programs - One Time	1,154,368	1,154,368	33,713	54,701	328,350	771,317	33.2
01660: BE Next Move	171,577	171,577	14,845	47,616	131,620	(7,659)	104.5
01701: BE OP OT Relief Pool	95,000	63,579	0	34,848	0	28,731	54.8
01880: BE Partner Schools	7,741,278	7,635,129	709,977	2,187,014	6,708,509	(1,260,393)	116.5
01881: BE Partner Schools Enrichment	1,000,000	1,000,000	64,168	180,525	523,608	295,867	70.4
01901: BE Running Start	2,045,172	2,292,221	0	0	1,723,000	569,221	75.2
01905: BE Int'l Baccalaureate	879,901	879,901	58,335	171,943	416,843	291,115	66.9
01915: BE Bargained Enhancement 5-10	1,327,292	1,327,292	10,929	24,709	38,778	1,263,805	4.8
01940: BE MS Athletic Reserve	0	61,693	0	0	1,000	60,693	1.6
01990: BE Curriculum & Instruction	3,964,810	2,467,585	26,652	1,278,217	248,775	940,592	61.9

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TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: November 30, 2018

<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							
01991: BE Curriculum & Instruction 1x	2,083,677	2,052,140	0	0	0	2,052,140	0.0
01993: BE Curriculum & Inst Enrichmen	2,800,000	1,300,000	18,046	34,644	185,676	1,079,681	16.9
Total 01: Basic Education	238,264,681	240,113,230	18,625,138	58,749,342	162,763,644	18,600,244	92.3
02: Basic Education - ALE							
02000: BE Alternative Learning Exp	426,688	426,688	21,761	50,721	195,046	180,921	57.6
Total 02: Basic Education - ALE	426,688	426,688	21,761	50,721	195,046	180,921	57.6
03: Basic Education-1418 Open							
03000: Basic Ed - 1418 Open Doors	2,721,526	2,692,043	101,494	314,032	2,050,235	327,775	87.8
Total 03: Basic Education-1418 Open	2,721,526	2,692,043	101,494	314,032	2,050,235	327,775	87.8
21: Special Education, State							
21000: Special Education - State	42,723,802	44,219,068	4,139,409	12,660,029	36,254,872	(4,695,833)	110.6
21011: Special Education Enrichment	5,000,000	5,000,000	161,378	162,827	3,136,430	1,700,743	66.0
21560: SPED - State Safety Net	1,000,000	1,000,000	76,919	213,975	581,922	204,103	79.6
21720: SPED - District Settlement	8,000	8,000	0	0	797	7,203	10.0
21900: SPED Work Training	0	2,237	0	0	0	2,237	0.0
Total 21: Special Education, State	48,731,802	50,229,305	4,377,706	13,036,831	39,974,021	(2,781,547)	105.5
22: SPED Infants & Tod - State							
22000: SPED Infants & Toddlers-State	1,833,111	2,480,090	112	839	652,355	1,826,896	26.3
Total 22: SPED Infants & Tod - State	1,833,111	2,480,090	112	839	652,355	1,826,896	26.3
24: Special Education, Federal							
24508: SPED IDEAB Flow Thru 17-18	0	0	0	61,843	(1,592)	(60,251)	100.0
24509: SPED IDEAB Flow Thru 18-19	6,050,711	6,050,711	626,205	1,833,254	5,530,617	(1,313,161)	121.7
24518: SPED IDEAB Preschool 17-18	0	0	(70)	1,706	0	(1,706)	100.0
24519: SPED IDEAB Preschool 18-19	214,291	214,291	18,084	51,752	150,061	12,478	94.2
24568: SPED Safety Net 17-18	0	0	7	11,570	(7)	(11,563)	100.0
24569: SPED Safety Net 18-19	909,660	909,660	50,976	173,223	528,244	208,193	77.1
Total 24: Special Education, Federal	7,174,662	7,174,662	695,203	2,133,348	6,207,323	(1,166,009)	116.3
31: Career & Tech Ed, State							
31000: CTE Technical Support	149,881	149,881	25,114	60,731	116,277	(27,127)	118.1
31200: CTE JROTC	539,400	539,400	49,490	144,837	416,946	(22,384)	104.1
31510: CTE Administration	4,645,713	2,626,695	154,427	444,499	1,406,710	775,486	70.5
31600: CTE Agriculture & Science	489,364	489,364	41,129	134,555	337,689	17,120	96.5
31605: CTE Lincoln Tree Farm Harvest	0	0	1,349	2,390	28,980	(31,371)	100.0
31610: CTE Business Education	1,450,824	1,450,824	121,836	379,688	1,029,341	41,794	97.1

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General Fund As Of: November 30, 2018

<u>Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Current Month</u>	<u>Current Year Year to Date</u>	<u>Encumbrance</u>	<u>Unspent / Unencumbered</u>	<u>Percent Expended</u>
31: Career & Tech Ed, State							
31620: CTE Marketing Education	376,243	376,243	35,908	122,099	307,616	(53,472)	114.2
31630: CTE Diversified Occupations	943,739	1,033,190	99,579	233,874	882,317	(83,000)	108.0
31640: CTE Trade & Industry	1,772,830	1,772,830	178,471	531,598	1,458,927	(217,694)	112.3
31650: CTE Family & Consumer Science	1,036,933	1,036,933	122,320	376,809	877,073	(216,949)	120.9
31660: CTE Next Move	293,594	293,594	14,824	47,575	82,406	163,613	44.3
31670: CTE Technology	705,605	705,605	69,018	217,989	567,492	(79,876)	111.3
31680: CTE Health Occupations	305,473	350,245	70,194	156,374	323,648	(129,776)	137.1
31710: CTE Career Guidance	633,697	633,697	54,763	171,842	505,040	(43,186)	106.8
31880: CTE Partner School	1,423,467	1,423,467	121,005	381,495	997,460	44,512	96.9
31901: CTE Running Start	140,719	103,380	0	0	151,500	(48,120)	146.5
31902: CTE Open Doors	167,812	167,559	0	0	140,000	27,559	83.6
Total 31: Career & Tech Ed, State	15,075,294	13,152,907	1,159,428	3,406,356	9,629,424	117,127	99.1
34: Middle School CTE							
34500: CTE Middle School	2,775,050	2,645,576	183,922	580,568	1,591,431	473,578	82.1
Total 34: Middle School CTE	2,775,050	2,645,576	183,922	580,568	1,591,431	473,578	82.1
38: Career & Tech Ed, Federal							
38508: CTE Perkins Grant 17-18	0	0	0	476	0	(476)	100.0
38509: CTE Perkins Grant 18-19	244,504	244,504	64,038	98,296	45,877	100,331	59.0
38539: Non-Traditional Fields	0	4,286	0	0	0	4,286	0.0
Total 38: Career & Tech Ed, Federal	244,504	248,790	64,038	98,772	45,877	104,141	58.1
51: Disadvantaged, Federal							
51209: OSSI Targeted/Comprehensive	0	327,516	0	0	99,302	228,214	30.3
51408: T1 SIG Cohort III Yr 4 17-18	0	0	70	19,064	21,641	(40,705)	100.0
51409: T1 SIG Cohort III Yr 5 18-19	143,345	143,345	8,083	14,969	47,907	80,469	43.9
51507: T1-A Disadvantaged 16-17	0	0	18	14	69	(82)	100.0
51508: T1-A Disadvantaged 17-18	0	0	183	163,260	248	(163,508)	100.0
51509: T1-A Disadvantaged 18-19	11,048,188	11,048,188	706,047	2,406,373	6,649,500	1,992,315	82.0
51538: T10-C Homeless Ed 17-18	0	0	0	(49)	0	49	100.0
51539: T10-C Homeless Ed 18-19	37,972	43,830	3,780	10,738	33,301	(210)	100.5
51608: T1-D Neglect & Delinqnt 17-18	0	0	0	807	0	(807)	100.0
51609: T1-D Neglect & Delinqnt 18-19	94,684	93,654	7,313	22,281	66,713	4,660	95.0
51638: T1-A Priority/Focus Schools 18	0	0	0	2,363	0	(2,363)	100.0
Total 51: Disadvantaged, Federal	11,324,189	11,656,533	725,495	2,639,821	6,918,680	2,098,032	82.0
52: School Improvement, Federa							

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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>
52: School Improvement, Federa							
52428: Title IV - Part A	0	0	0	442	0	(442)	100.0
52429: Title IV - Part A	635,934	635,934	33,330	100,266	470,227	65,441	89.7
52477: T2-A Teacher Quality 16-17	0	0	0	(11)	11	0	100.0
52478: T2-A Teacher Quality 17-18	0	0	0	11,872	(7,964)	(3,908)	100.0
52479: T2-A Teacher Quality 18-19	1,251,940	1,251,940	118,602	372,701	1,009,651	(130,412)	110.4
Total 52: School Improvement, Federa	1,887,874	1,887,874	151,932	485,270	1,471,925	(69,320)	103.7
55: Learning Assistance Prog,							
55500: Learning Assistance Program	9,905,593	9,905,593	1,140,711	2,917,252	7,116,311	(127,970)	101.3
55520: LAP - High Poverty	5,130,970	5,892,342	340,873	535,219	2,132,233	3,224,890	45.3
Total 55: Learning Assistance Prog,	15,036,563	15,797,935	1,481,584	3,452,471	9,248,544	3,096,920	80.4
56: State Institutions, Ctrs &							
56007: Remann Hall - One Time	114,312	114,312	9,407	28,303	84,607	1,402	98.8
56510: Remann Hall	559,355	559,355	57,242	133,359	283,626	142,370	74.5
Total 56: State Institutions, Ctrs &	673,667	673,667	66,650	161,662	368,233	143,772	78.7
57: NegleCTEd & Delinquent							
57518: T1-D Neglect/Delinquent 17-18	0	0	0	990	0	(990)	100.0
57519: T1-D Neglect/Delinquent 18-19	116,183	165,426	11,533	31,950	87,345	46,131	72.1
Total 57: NegleCTEd & Delinquent	116,183	165,426	11,533	32,940	87,345	45,141	72.7
58: Special & Pilot Programs							
58020: Collection of Evidence	25,000	66,400	0	0	2,225	64,175	3.4
58079: Certification Bonus	2,108,721	2,108,721	0	2	0	2,108,719	0.0
58085: Academic Acceleration	0	13,072	0	0	0	13,072	0.0
58148: Required Action District 17-18	0	0	0	3,777	0	(3,777)	100.0
58149: Required Action District 18-19	317,688	317,688	32,882	48,819	195,501	73,368	76.9
58168: Homeless Student Stability 18	0	0	(1,630)	7,451	(7,451)	0	100.0
58169: Homeless Student Stability 19	80,752	78,771	4,882	12,920	65,366	484	99.4
58219: Jobs for America's Graduate WA	0	9,346	0	0	0	9,346	0.0
58229: IB Registration Fee Reimb-Foss	0	6,364	0	0	0	6,364	0.0
58238: Comprehensive School Improv.	0	0	5,151	5,151	(5,151)	0	100.0
58239: Comprehensive School Improv.	0	0	3,818	3,818	(3,197)	(620)	100.0
58269: WaKIDS Training	0	4,521	3,808	3,808	0	713	84.2
58279: Dual Credit Equitable Expansio	0	23,365	0	0	0	23,365	0.0
58317: Beg Ed Support Team 16-17	0	0	43	87	(87)	0	100.0
58318: Beg Ed Support Team 17-18	0	0	0	1,364	(1,364)	0	100.0

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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>
58: Special & Pilot Programs							
58319: Beg Ed Support Team 18-19	207,944	219,627	18,558	54,032	160,330	5,265	97.6
58329: STEM Lighthouse Schools	0	20,000	0	0	0	20,000	0.0
58339: Aerospace & Adv. Manufacturing	0	18,692	0	0	0	18,692	0.0
58638: Priority Schools-Non Title I	0	0	0	3	0	(3)	100.0
58659: Educational Leadership Intern	0	8,560	1,718	2,174	2,930	3,456	59.6
58669: Recruiting Wash Teachers 18-19	0	21,250	676	676	7,819	12,755	40.0
58679: WA 1st Robotics Competition 19	0	13,366	0	0	6,493	6,873	48.6
58689: WA FIRST-FIRST Lego League 19	0	1,029	430	430	0	599	41.8
58699: WA FIRST- FIRST Tech Challenge	0	6,777	382	382	2,967	3,428	49.4
58729: Advanced Placement Computer 19	0	9,000	0	0	2,113	6,887	23.5
58759: OSSI Targeted/Comprehensive	0	60,749	0	0	0	60,749	0.0
58779: TPEP Teacher Training 18-19	111,739	116,714	4,523	12,057	22,726	81,932	29.8
Total 58: Special & Pilot Programs	2,851,844	3,124,012	75,240	156,950	451,220	2,515,843	19.5
59: Institutions - Adult Jails							
59100: Inst - Juveniles in Adult Jail	0	10,142	(15,704)	989	0	9,153	9.8
Total 59: Institutions - Adult Jails	0	10,142	(15,704)	989	0	9,153	9.8
61: Head Start, Federal							
61517: Head Start Regular 16-17	0	0	1,289	1,779	1,134	(2,912)	100.0
61518: Head Start Regular 17-18	0	1,495,747	189,121	1,124,923	(80,368)	451,192	69.8
61519: Head Start Regular 18-19	5,501,094	5,501,094	271,590	272,003	3,920,123	1,308,968	76.2
61528: Head Start Training 17-18	0	56,052	0	1,110	0	54,942	2.0
61529: Head Start Training 18-19	66,130	66,130	0	0	1,387	64,743	2.1
Total 61: Head Start, Federal	5,567,224	7,119,023	462,001	1,399,814	3,842,276	1,876,932	73.6
64: Limited English Proficiency							
64508: Limited English 17-18	0	0	0	1,227	14,773	(16,000)	100.0
64509: Limited English 18-19	389,526	404,089	23,015	69,744	255,280	79,065	80.4
Total 64: Limited English Proficiency	389,526	404,089	23,015	70,971	270,053	63,065	84.4
65: Transitional Bilingual, State							
01065: BE Trans Bilingual Enrichment	2,431,206	2,426,635	201,407	598,364	1,849,271	(21,000)	100.9
65000: Transitional Bilingual	4,028,883	4,038,610	313,869	980,848	2,726,180	331,582	91.8
Total 65: Transitional Bilingual, State	6,460,089	6,465,245	515,276	1,579,212	4,575,451	310,581	95.2
68: Indian Education, Federal							
68011: Indian Education Enrichment	120,000	120,000	7,946	23,365	71,752	24,882	79.3
68508: Indian Education 17-18	0	0	1,525	2,813	(2,474)	(340)	100.0

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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>
68: Indian Education, Federal							
68509: Indian Education 18-19	172,551	161,435	15,698	49,809	135,173	(23,547)	114.6
Total 68: Indian Education, Federal	292,551	281,435	25,168	75,987	204,452	996	99.6
69: Other Compensatory Program							
69100: SPED Reimbursable	0	0	2,428	5,289	12,393	(17,683)	100.0
69200: District Conferences	0	22,322	5,124	6,054	1,453	14,815	33.6
Total 69: Other Compensatory Program	0	22,322	7,552	11,344	13,846	(2,868)	112.8
73: Summer School							
73000: Summer School - District	0	0	0	755	0	(755)	100.0
73010: Summer School - Buildings	0	6,374	6,286	6,286	0	88	98.6
73880: Summer School - Partner School	64,443	64,443	0	0	0	64,443	0.0
Total 73: Summer School	64,443	70,817	6,286	7,040	0	63,777	9.9
74: Highly Capable, State							
74000: Highly Capable	698,010	699,157	37,169	126,703	249,574	322,880	53.8
Total 74: Highly Capable, State	698,010	699,157	37,169	126,703	249,574	322,880	53.8
79: Other Instructional Pgms							
79000: Other Instructional Programs	8,486,306	4,133,777	0	0	0	4,133,777	0.0
79010: Tuition Based Preschool	468,000	480,598	42,097	132,721	371,913	(24,036)	105.0
79039: Dream Factory Learning Center	0	25,000	0	0	0	25,000	0.0
79040: Head Start Contributions	0	82	0	668	0	(586)	814.6
79107: Early Childhood Ed 16-17	0	0	0	2	(2)	0	100.0
79108: Early Childhood Ed 17-18	0	0	845	18,506	(18,506)	0	100.0
79109: Early Childhood Ed 18-19	1,455,640	1,368,564	110,731	315,736	952,662	100,167	92.7
79128: Whole Kids Foundation	0	1,585	0	0	0	1,585	0.0
79149: Project Lead the Way Gateway	0	10,000	0	0	3,761	6,239	37.6
79169: Truancy Support	48,000	48,000	0	0	0	48,000	0.0
79188: Wallace Foundation 17-18	0	0	4,924	66,169	(61,122)	(5,047)	100.0
79189: Wallace Foundation 18-19	978,898	978,898	46,913	124,526	555,075	299,297	69.4
79208: JROTC - Army 17-18	0	0	0	1,799	0	(1,799)	100.0
79209: JROTC - Army 18-19	189,540	189,540	14,310	31,195	81,411	76,933	59.4
79229: Refugee Impact 08-9	12,000	12,000	0	0	0	12,000	0.0
79259: Rockefeller Philanthropy Advis	0	5,000	0	0	37	4,963	0.7
79269: JROTC - Navy 18-19	73,712	73,712	6,502	20,384	60,150	(6,822)	109.3
79270: JROTC - Navy Start Up	0	0	49	731	(258)	(473)	100.0
79299: JROTC - Navy Orientation 18-19	0	488	0	0	488	0	100.0

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TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: November 30, 2018

<u>Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Current Month</u>	<u>Current Year Year to Date</u>	<u>Encumbrance</u>	<u>Unspent / Unencumbered</u>	<u>Percent Expended</u>
79: Other Instructional Pgms							
79310: SPED Community Preschool	1,923,139	1,923,139	188,622	519,763	1,575,692	(172,316)	109.0
79339: City of Tacoma Mini Grants 19	0	10,735	0	0	0	10,735	0.0
79345: Gates AP/IB Support	0	17,852	202	202	0	17,650	1.1
79359: Jobs for America's Graduates	0	30,000	0	0	512	29,488	1.7
79378: Stuart Foundation Grant 17-18	0	0	0	1,781	(1,781)	0	100.0
79379: Stuart Foundation Grant 18-19	200,000	200,000	0	0	201,781	(1,781)	100.9
79389: ECEAP USDA Meals/Snacks 18-19	22,338	0	0	0	0	0	100.0
79447: WA STEM-NGA WBL Lab	0	2,932	0	0	0	2,932	0.0
79508: JROTC - Air Force 17-18	0	0	0	895	0	(895)	100.0
79509: JROTC - Air Force 18-19	83,230	83,230	6,647	19,903	61,427	1,900	97.7
79538: JROTC - Marines 17-18	0	0	0	900	0	(900)	100.0
79539: JROTC - Marines 18-19	98,540	98,540	7,953	23,820	74,031	689	99.3
79580: Curriculum Fundraising	0	603,321	55,017	97,126	130,483	375,712	37.7
79585: International Exchange Program	102,418	102,418	9,572	30,906	81,816	(10,304)	110.1
79590: Read 2 Me (formerly Werlin)	42,247	42,247	0	0	35,000	7,247	82.8
79678: College Spark Washington Yr 1	0	0	0	0	9,000	(9,000)	100.0
79679: College Spark Washington Yr 2	0	48,000	0	0	2,347	45,653	4.9
79693: Lincoln Ctr Gates Grant	0	13,655	0	0	0	13,655	0.0
79733: Lincoln Ctr Extended Day Supp.	0	6,876	0	0	0	6,876	0.0
79754: Greater Tacoma Community Fdtn	0	6,870	37	1,600	2,345	2,926	57.4
79755: Tacoma Schools Fdtn Awards	0	39,080	168	168	12,129	26,783	31.5
79799: GRADS-Teen Parent Enhance	0	4,000	0	0	1,387	2,613	34.7
79818: Tacoma Whole Child Int 17-18	0	29,680	0	7,154	51,236	(28,710)	196.7
79819: Tacoma Whole Child Int 18-19	0	0	0	0	287	(287)	100.0
79827: Early Warning Indicator Sys Y3	0	0	0	0	20,000	(20,000)	100.0
79850: Arts Collaboration	31,425	31,425	240	365	12,520	18,540	41.0
79899: Partners in Science Suppl Prog	0	7,000	0	0	437	6,563	6.2
79910: NFL Foundation	0	698	0	0	0	698	0.0
79948: Bridge to College Courses Yr 3	0	2,866	0	0	1,320	1,546	46.0
79959: Art for the Sake of Art 18-19	0	10,000	0	0	0	10,000	0.0
79978: The Hartford Commitment	0	10,000	0	0	0	10,000	0.0
79999: Ben B. Cheney Foundation	0	2,000	0	0	2,000	0	100.0
Total 79: Other Instructional Pgms	14,215,433	10,653,808	494,830	1,417,019	4,219,579	5,017,210	52.9
89: Community Services							

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Run Time: 10:19 am

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TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: November 30, 2018

<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							
89010: Facility Use	177,250	177,250	23,251	57,069	65,337	54,844	69.1
89020: Facility Use - Fields	7,350	7,350	0	236	6,839	275	96.3
89030: Facility Use - Swim Pools	7,100	7,100	238	2,339	4,042	719	89.9
89040: Facility Use - Stadiums	31,000	31,000	1,387	3,774	623	26,603	14.2
89050: Facility Use - Theaters	157,000	157,000	19,588	47,185	48,571	61,244	61.0
89060: Facility Use - Other	42,000	42,000	0	3,734	10,768	27,499	34.5
89150: Summer Nutrition Svcs	117,000	117,000	0	0	0	117,000	0.0
89160: Community Partnerships	0	0	21,344	91,341	214,081	(305,422)	100.0
Total 89: Community Services	538,700	538,700	65,808	205,677	350,260	(17,237)	103.2
97: District-Wide Support							
97000: District-Wide Support	38,886,203	38,847,218	3,077,065	12,152,296	22,056,898	4,638,024	88.1
97011: District-Wide Support Enrichme	20,593,422	19,328,638	1,406,597	4,058,111	12,449,720	2,820,807	85.4
97090: DWS Tech General Admin	2,000,000	2,000,000	232,832	1,682,719	877,029	(559,748)	128.0
97093: DWS Tech Util/Net	152,246	152,246	41,436	205,859	248,522	(302,136)	298.5
97109: Urgent Repair Grant	0	23,826	0	0	0	23,826	0.0
97460: DWS FB Non-Instructional	0	0	0	3,609	0	(3,609)	100.0
97580: DWS Security	1,525,406	1,515,406	85,619	268,391	752,222	494,792	67.3
97880: DWS Partner School	30,992	30,992	95	290	17,053	13,649	56.0
Total 97: District-Wide Support	63,188,269	61,898,326	4,843,645	18,371,277	36,401,444	7,125,605	88.5
98: Nutrition Svcs							
98000: Nutrition Services	11,444,361	11,444,361	1,167,200	3,407,427	9,084,318	(1,047,384)	109.2
98011: Nutrition Services Enrichment	486,292	486,292	9,993	28,065	89,412	368,814	24.2
98030: Nutrition Svcs - Summer	0	0	0	(142)	0	142	100.0
98109: NSLP Equipment Assistance	0	31,536	0	0	35,230	(3,694)	111.7
Total 98: Nutrition Svcs	11,930,653	11,962,189	1,177,193	3,435,351	9,208,961	(682,122)	105.7
99: Pupil Transportation							
99000: Pupil Transportation	14,078,432	14,001,628	517,213	1,580,406	12,404,454	16,768	99.9
99011: Pupil Transportation Enrichmen	941,312	941,312	0	0	0	941,312	0.0
99110: Transportation - Ex Curr	330,000	330,000	0	0	0	330,000	0.0
99120: Transportation - Field Trips	(946,643)	(981,294)	(60,172)	(102,863)	(153,553)	(724,878)	26.1
Total 99: Pupil Transportation	14,403,101	14,291,646	457,041	1,477,543	12,250,901	563,202	96.1
District Total	466,885,637	466,885,637	35,840,515	113,478,850	313,242,099	40,164,688	91.4

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.

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TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
Associated Student Body Fund As Of: November 30, 2018



	Current Year <u>Adopted</u> <u>Budget</u>	Current Year Year to Date <u>Actual</u>	Under Budget (Over)	% Current Year_ <u>Budget</u>	% Prior Year_ <u>Budget</u>
Resources Available					
Restricted Fund Balance					
819: Restricted to Fund Purposes	1,521,889	1,938,468	416,579	127.4	118.7
Total Restricted Fund Balance	1,521,889	1,938,468	416,579	127.4	118.7
Nonspendable and Assigned Fund Balance					
840: Nonspendable - Inventory & Prepaid Items	0	1,232	1,232	100.0	100.0
Total Nonspendable and Assigned Fund Balance	0	1,232	1,232	100.0	100.0
Total Beginning Fund Balance	1,521,889	1,939,700	417,811	127.5	120.2
Revenue					
1 - General Student Body	1,186,367	368,383	(817,984)	31.1	34.0
2 - Athletics	332,870	115,817	(217,053)	34.8	36.0
3 - Classes	501,430	58,986	(442,444)	11.8	14.5
4 - Clubs	1,836,527	98,959	(1,737,568)	5.4	8.1
6 - Private Money	134,750	3,406	(131,344)	2.5	0.7
Total Revenue	3,991,944	645,550	(3,346,394)	16.2	18.5
Total Resources Available	5,513,833	2,585,250	(2,928,583)	46.9	48.6
Uses of Resources					
Expenditures					
1 - General Student Body	1,291,677	213,562	1,078,115	16.5	24.9
2 - Athletics	324,434	128,216	196,218	39.5	27.2
3 - Classes	394,061	27,218	366,843	6.9	7.1
4 - Clubs	1,747,773	86,025	1,661,748	4.9	6.5
6 - Private Money	134,750	0	134,750	0.0	0.5
Total Expenditures	3,892,695	455,022	3,437,673	11.7	14.2
Total Uses of Resources	3,892,695	455,022	3,437,673	11.7	14.2
Ending Fund Balance	1,621,138	2,130,229	509,091	131.4	121.7

Run Date: March 22, 2019

Run Time: 10:09 am

Report ID: TS157.v5

TACOMA SCHOOL DISTRICT NO. 10
ASB Statement Of Revenue and Expenditure by BRC
Associated Student Body Fund November 30, 2018

<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	1,104	(54)	0	0	1,050	0	1,050
101 Arlington	3,916	20	684	2,900	3,252	0	3,252
103 Birney	8,517	46	0	12,047	8,563	0	8,563
104 Blix	909	5	0	1,695	914	0	914
105 Boze	8,935	13,140	1,163	26,520	20,912	0	20,912
107 Browns Pt	13,064	161	0	45,350	13,224	0	13,224
109 Bryant	9,315	51	29	20,000	9,337	0	9,337
110 Crescent Hts	1,027	222	216	1,000	1,033	0	1,033
113 DeLong	6,619	36	232	21,200	6,423	0	6,423
115 Downing	6,231	1,717	5,414	15,100	2,535	0	2,535
117 Edison	3,102	17	0	1,000	3,119	0	3,119
119 Fawcett	4,433	2,012	1,202	17,600	5,244	0	5,244
121 Fern Hill	283	2	0	9,000	284	0	284
123 Franklin	2,789	15	0	12,100	2,804	0	2,804
125 Geiger	3,151	387	273	28,775	3,266	0	3,266
133 Jefferson	2,767	15	0	2,700	2,782	0	2,782
135 Larchmont	1,626	8	459	15,500	1,175	0	1,175
137 Lister	4,944	1,206	1,714	15,945	4,436	0	4,436
139 Lowell	3,186	17	0	3,000	3,204	0	3,204
143 Lyon	2,722	1,085	154	2,900	3,653	0	3,653
147 Manitou Pk	5,177	1,185	537	10,775	5,824	0	5,824
149 Mann	6	655	0	1,200	662	0	662
151 McCarver	3,921	21	0	15,300	3,943	0	3,943
157 NE Tacoma	8,485	46	0	29,500	8,532	0	8,532
163 Pt Defiance	2,972	6,958	9,740	12,700	190	0	190
165 Reed	3,486	149	140	4,200	3,495	0	3,495
169 Roosevelt	4,998	29	555	6,000	4,473	0	4,473
175 Sheridan	1,111	686	0	43,500	1,798	0	1,798
177 Sherman	3,519	17,119	1,345	16,665	19,292	0	19,292
179 Stanley	1,179	6	0	1,000	1,185	0	1,185
181 Skyline	8,895	10,211	3,256	4,975	15,851	0	15,851
183 Wainwright	12,163	7,326	6,212	34,300	13,277	0	13,277
185 Washington	5,499	12,107	2,908	29,780	14,697	0	14,697
187 Whitman	3,963	2,753	0	1,350	6,715	0	6,715
189 Whittier	2,240	12	186	0	2,066	0	2,066
200 Giaudrone	47,198	17,065	16,933	82,460	47,330	0	47,330
202 Baker	126,798	26,103	12,268	52,650	140,634	0	140,634

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Run Time: 10:09 am

Report ID: TS157.v5

TACOMA SCHOOL DISTRICT NO. 10
ASB Statement Of Revenue and Expenditure by BRC
Associated Student Body Fund November 30, 2018

<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>
206 Gray	40,049	31,533	16,705	92,700	54,876	0	54,876
208 Hunt	16,545	91	0	0	16,636	0	16,636
210 Jason Lee	23,848	5,386	4,205	59,550	25,028	0	25,028
212 Mason	76,751	7,692	7,076	104,250	77,367	0	77,367
216 Meeker	85,558	14,982	7,924	167,976	92,616	0	92,616
218 Stewart	33,554	32,021	27,247	51,500	38,328	0	38,328
220 Truman	72,648	45,310	3,776	120,075	114,183	0	114,183
221 First Creek	25,078	22,988	18,661	49,600	29,405	0	29,405
224 Foss	88,331	20,070	9,810	162,470	98,591	0	98,591
226 Lincoln	199,378	43,964	31,478	424,710	211,864	0	211,864
228 Mt Tahoma	189,574	49,340	30,497	227,962	208,417	0	208,417
230 Stadium	257,411	117,940	109,344	800,510	266,007	0	266,007
232 Wilson	365,837	64,135	59,919	750,405	370,052	0	370,052
234 Oakland	3,935	372	154	3,285	4,154	0	4,154
235 IDEA School	4,270	164	44	2,400	4,390	0	4,390
237 Tacoma School For The Arts	30,866	4,527	1,152	96,655	34,241	0	34,241
239 Science & Math Institute	43,886	1,065	175	23,960	44,775	0	44,775
607 Career & Technical Education	28,666	157	0	0	28,823	0	28,823
617 ASB Athletics & Activities	100	61,146	60,829	130,000	417	0	417
734 Young Ambassadors	23,166	127	405	24,000	22,888	0	22,888
<u>District Total</u>	<u>1,939,700</u>	<u>645,550</u>	<u>455,022</u>	<u>3,892,695</u>	<u>2,130,229</u>	<u>0</u>	<u>2,130,229</u>

DEBT SERVICE FUND

The Debt Service Fund is used to account for the accumulation of resources for and the payment of matured general long-term debt principal, interest, and related expenditures. Current year principal and interest payments on the District's outstanding Unlimited Tax General Obligation (UTGO) bonds are paid using property taxes as the primary revenue source. Principal and interest payments on the outstanding bonds are made twice a year in December and June.

For 2018-19, no new bond issues or bond refunding transactions are planned. Finance staff regularly consults with the District's financial advisors to review debt payments and tax rates to minimize borrowing costs and keep a level property tax rate for its citizens.

Property tax revenues are performing as expected when measured against the Debt Service Fund cash flow models. Tax collections are forecast to be sufficient to pay the scheduled interest and principal payments on the District's outstanding bonds.

Following is a summary of the bonds payable for 2018-19:

Debt Service Fund - Schedule of Long-Term Debt For the Quarter Ended February 28, 2019					
Bonds and Contracts Payable	Beginning Balance	Additions	Reductions	Ending Balance	Amount Due In One Year
2012 Refunding of '03,05,05A UTGO's	\$ 53,670,000	\$ -	\$ 2,020,000	\$ 51,650,000	\$ 5,545,000
2014 UTGO	136,600,000	-	-	136,600,000	-
2015 UTGO	266,715,000	-	5,670,000	261,045,000	7,095,000
2015 Refunding of 2005 UTGO	54,635,000	-	11,500,000	43,135,000	21,570,000
Total Bonds Payable	\$ 511,620,000	\$ -	\$ 19,190,000	\$ 492,430,000	\$ 34,210,000

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

Run Date: March 22, 2019

Run Time: 10:09 am

Report ID: TS160.v5

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
Debt Service Fund As Of: November 30, 2018

	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	8,040,000	10,787,950	2,747,950	134.2	118.7
Total Restricted FB	8,040,000	10,787,950	2,747,950	134.2	118.7
Total Beginning Fund Balance	8,040,000	10,787,950	2,747,950	134.2	118.7
Revenue					
1 - Local Taxes	57,267,500	24,837,642	(32,429,858)	43.4	42.6
2 - Local Non-Tax	56,000	88,837	32,837	158.6	170.2
Total Revenue	57,323,500	24,926,479	(32,397,021)	43.5	42.6
Total Resources Available	65,363,500	35,714,429	(29,649,071)	54.6	54.3
Uses of Resources					
Expenditures					
728: Principal Payments	31,900,000	0	31,900,000	0.0	0.0
730: Interest Payments	24,610,912	0	24,610,912	0.0	0.0
790: Contractual Services - Other	750,000	900	749,100	0.1	0.1
Total Expenditures	57,260,912	900	57,260,012	0.0	0.0
Total Uses of Resources	57,260,912	900	57,260,012	0.0	0.0
Ending Fund Balance	8,102,588	35,713,529	27,610,941	440.8	484.1

Run Date: March 22, 2019
 Run Time: 10:10 am
 Report ID: TS156.v4

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account
DFG/LTDG Fund November 30, 2018



<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	55,901,250	23,791,015	(32,110,235)	42.6	57,267,500	24,837,642	(32,429,858)	43.4
1 - Local Taxes	55,901,250	23,791,015	(32,110,235)	42.6	57,267,500	24,837,642	(32,429,858)	43.4
2 - Local Non-Tax								
23000: Investment Earnings	28,000	47,654	19,654	170.2	56,000	88,837	32,837	158.6
2 - Local Non-Tax	28,000	47,654	19,654	170.2	56,000	88,837	32,837	158.6
9 - Other Financing Sources								
96000: Sale of Refunding Bonds	0	0	0	100.0	0	0	0	100.0
9 - Other Financing Sources	0	0	0	100.0	0	0	0	100.0
<u>District Total</u>	55,929,250	23,838,669	(32,090,581)	42.6	57,323,500	24,926,479	(32,397,021)	43.5

CAPITAL PROJECTS FUND

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

Voters of Tacoma/Pierce County approved a capital construction bond measure in the amount of \$500 million on February 12, 2013.

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

Projects currently under construction

Mary Lyon Elementary School Replacement (*opens fall 2019*)

Boze Elementary School Replacement (*opens fall 2020*)

Grant Center for the Expressive Arts Replacement (*opens winter 2020*)

Projects currently in the design phase

Birney Elementary School Replacement (*construction begins spring 2019*)

Hunt Middle School Replacement (*construction begins winter 2020*)

Future Projects

Downing Elementary School Replacement (*construction expected to begin fall 2022*)

The current capital projects are as follows:

- Mary Lyon began construction in July 2017 and is anticipated to finish spring 2019, with doors opening in September. The new building is expected to sustain a lifespan of 50 years while housing 56,000 square feet of innovative learning space and will feature a Puget Sound theme. The existing facility was original constructed in 1925 with 41,017 square feet on just under 3 acres. Several additions were made between 1948 and 2003.
- Boze Elementary is set to kick off construction in March 2019 with plans to welcome students and staff in September 2020. The current building was constructed in 1969 and houses about 520 students within 57,581 square feet. Construction of the new Boze will utilize the design-build method, which means that the general contractor and architect will work closely together as team from the start of the project through completion and makes it the first elementary school in Washington to use this method.
- Grant Center for the Expressive Arts started construction in June 2018 and is planned to go through August 2019. The new 55,060 square foot building will fully engage students, family, staff and community members in arts-infused learning regardless of subject or location. The current building was mostly constructed in 1955, but also includes parts built in 1920 and an addition in 1967. It is an art-focused elementary school that currently serves 340 students.
- Birney Elementary School is expected to start construction in May 2019 with a projected opening of September 2020. The replacement project reflects the Design Advisory Committee's goals of a creating a building that is inclusive, engaging, healthy and exploratory. The school is home to three Deaf and Hard of Hearing Programs and offers special education as well as HeadStart preschool. The current building was built in 1962, with the addition of a gymnasium and resource room in 1972.
- Hunt Middle School closed in 2010 and currently functions as one of two transition sites the district uses during school construction projects. The development is currently in schematic design, the earliest piece of design work on a project, with construction set to start January 2020 and will open in fall 2021. The intention of the new school is to create a unique design with flexible spaces that embrace arts and sciences; use design and graphics as a teaching tool; and make good use of the large campus with sculptural landscapes that accommodate outdoor learning spaces.

Small Capital Projects - Districtwide Safety and Health Upgrades:

Nearly 200 small capital projects throughout the district are part of the 2013 construction bond passed by voters in 2013. Some of the projects completed this year include:

- Edison Elementary: Play equipment safety mat replacement
- Foss High School: All-weather track installation; all-weather football field turf installation
- Larchmont Elementary: Roof replacement.
- Lowell Elementary: Partial window replacement
- Manitou Park Elementary: Roof replacement
- Meeker Middle School: Science lab and library remodel; all-weather field turf installation; the all-weather running track with rubberized surface (almost complete)
- Sheridan Elementary: Play equipment safety mat replacement and HVAC update

In Progress:

- Foss High School: Girls softball field construction

The Capital Projects Fund financial statements are next in this section.

Run Date: March 22, 2019
 Run Time: 10:11 am
 Report ID: TS159.v7

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
Capital Projects Fund As Of: November 30, 2018



	Current Year <u>Adopted</u> <u>Budget</u>	Current Year Year to Date <u>Actual</u>	Under Budget (Over)	% Current Year <u>Budget</u>	% Prior Year <u>Budget</u>
Resources Available					
Restricted Fund Balance					
861: Restricted from Bond Proceeds	0	192,326,106	192,326,106	100.0	78.8
862: Restricted from Levy Proceeds	0	10,567,849	10,567,849	100.0	99.9
Total Restricted Fund Balance	0	202,893,955	202,893,955	100.0	79.7
Assigned Fund Balance					
889: Assigned to Fund Purposes	0	2,103,919	2,103,919	100.0	165.3
Total Assigned Fund Balance	0	2,103,919	2,103,919	100.0	165.3
Total Beginning Fund Balance	0	204,997,874	204,997,874	100.0	79.9
Revenue					
1 - Local Taxes	0	4,400,584	4,400,584	100.0	43.7
2 - Local Non-Tax	0	675,065	675,065	100.0	10.0
4 - State - Special Purpose	0	1,485,018	1,485,018	100.0	100.0
Total Revenue	0	6,560,668	6,560,668	100.0	59.6
Total Resources Available	0	211,558,542	211,558,542	100.0	79.1
Uses of Resources					
Expenditures					
12 - Site Improvements	0	690,757	(690,757)	100.0	215.0
21 - New Buildings	0	11,077,830	(11,077,830)	100.0	6.0
22 - Remodeled Buildings	0	730,347	(730,347)	100.0	6.2
31 - Initial Equipment	0	2,292,220	(2,292,220)	100.0	10.7
35 - Instructional Technology	0	606,870	(606,870)	100.0	100.0
52 - MODIFY REPORT FOR DESC	0	2,616	(2,616)	100.0	100.0
Total Expenditures	0	15,400,640	(15,400,640)	100.0	9.1
Total Uses of Resources	0	15,400,640	(15,400,640)	100.0	9.1
Ending Fund Balance	0	196,157,902	196,157,902	0.0	126.6
861: Restricted from Bond Proceeds	0	192,326,106	192,326,106	100.0	78.8
862: Restricted from Levy Proceeds	0	10,567,849	10,567,849	100.0	99.9
Total Restricted Fund Balance	0	202,893,955	202,893,955	100.0	79.7

Run Date: March 22, 2019
Run Time: 10:11 am
Report ID: TS159.v7

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
Capital Projects Fund As Of: November 30, 2018



889: Assigned to Fund Purposes
Total Assigned Fund Balance
Total Ending Fund Balance

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>
-----0	----- (6,736,053)	----- (6,736,053)	-----100.0	----- -425.3
0	(6,736,053)	(6,736,053)	100.0	(425.3)
-----0	-----196,157,902	-----196,157,902	-----100.0	-----78.4
<u><u>0</u></u>	<u><u>196,157,902</u></u>	<u><u>196,157,902</u></u>	<u><u>100.0</u></u>	<u><u>78.4</u></u>

Run Date: March 22, 2019
Run Time: 10:11 am
Report ID: TS156.v4

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account
Capital Projects Fund November 30, 2018



<u>State Account</u> <u>District Account</u>	<u>Prior Year Adopted Budget</u>	<u>Prior Year Year to Date Actual</u>	<u>Over Budget (Under)</u>	<u>% Received</u>	<u>Current Year Adopted Budget</u>	<u>Current Year Year to Date Actual</u>	<u>Over Budget (Under)</u>	<u>% Received</u>
1 - Local Taxes								
11000: Local Property Tax	9,950,000	4,348,379	(5,601,621)	43.7	0	4,400,584	4,400,584	100.0
1 - Local Taxes	9,950,000	4,348,379	(5,601,621)	43.7	0	4,400,584	4,400,584	100.0
2 - Local Non-Tax								
23000: Investment Earnings	1,664,000	162,728	(1,501,272)	9.8	0	660,223	660,223	100.0
25000: Gifts, Grants, & Donations (Local)	0	0	0	100.0	0	0	0	100.0
27000: Rentals & Leases	125,000	19,326	(105,674)	15.5	0	14,843	14,843	100.0
28000: Insurance Recoveries	0	0	0	100.0	0	0	0	100.0
29050: Mitigation Fees	40,000	0	(40,000)	0.0	0	0	0	100.0
2 - Local Non-Tax	1,829,000	182,054	(1,646,946)	10.0	0	675,065	675,065	100.0
4 - State - Special Purpose								
41300: State Matching - Paid Direct to District	0	2,789,455	2,789,455	100.0	0	1,485,018	1,485,018	100.0
4 - State - Special Purpose	0	2,789,455	2,789,455	100.0	0	1,485,018	1,485,018	100.0
9 - Other Financing Sources								
92000: Sale of Real Property	500,000	0	(500,000)	0.0	0	0	0	100.0
9 - Other Financing Sources	500,000	0	(500,000)	0.0	0	0	0	100.0
<u>District Total</u>	12,279,000	7,319,889	(4,959,111)	59.6	0	6,560,668	6,560,668	100.0

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 77 yellow buses operating approximately 53 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 2018-19, the district has budgeted to receive \$597,000 in depreciation from the state for district buses. The district is planning to replace six buses in 2018-19 and six 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: March 22, 2019

Run Time: 10:12 am

Report ID: TS162.v4

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
Transportation Vehicle Fund As Of: November 30, 2018

	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					
819: Restricted to Fund Purposes	0	1,525,759	1,525,759	100.0	130.9
Total Committed and Assigned FB	0	1,525,759	1,525,759	100.0	130.9
Total Beginning Fund Balance	0	1,525,759	1,525,759	100.0	130.9
Revenue					
2 - Local Non-Tax	0	(79)	(79)	100.0	56.6
4 - State - Special Purpose	0	6,389	6,389	100.0	0.0
Total Revenue	0	6,310	6,310	100.0	1.0
Total Resources Available	0	1,532,070	1,532,070	100.0	98.7
Uses of Resources					
Expenditures					
741: Natural Gas	0	(4,302)	4,302	100.0	100.0
941: Non-Barcoded Equipment	0	976,369	(976,369)	100.0	100.0
Total Expenditures	0	972,067	(972,067)	100.0	35.9
Total Uses of Resources	0	972,067	(972,067)	100.0	35.9
Ending Fund Balance	0	560,002	560,002	100.0	29,028.8

Run Date: March 22, 2019
 Run Time: 10:13 am
 Report ID: TS156.v4

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account
Transportation Vehicle Fund November 30, 2018



State Account

<u>District Account</u>	<u>Prior Year Adopted Budget</u>	<u>Prior Year Year to Date Actual</u>	<u>Over Budget (Under)</u>	<u>% Received</u>	<u>Current Year Adopted Budget</u>	<u>Current Year Year to Date Actual</u>	<u>Over Budget (Under)</u>	<u>% Received</u>
2 - Local Non-Tax								
23000: Investment Earnings	10,000	5,656	(4,344)	56.6	0	(79)	(79)	100.0
2 - Local Non-Tax	10,000	5,656	(4,344)	56.6	0	(79)	(79)	100.0
4 - State - Special Purpose								
44990: Transportation - Depreciation	550,000	0	(550,000)	0.0	0	6,389	6,389	100.0
4 - State - Special Purpose	550,000	0	(550,000)	0.0	0	6,389	6,389	100.0
9 - Other Financing Sources								
93000: Sale of Equipment	10,000	0	(10,000)	0.0	0	0	0	100.0
9 - Other Financing Sources	10,000	0	(10,000)	0.0	0	0	0	100.0
<u>District Total</u>	570,000	5,656	(564,344)	1.0	0	6,310	6,310	100.0

APPENDIX A

Year To Date Budget vs. Year To Date Actual

Table 1 & 2 displays the year to date budget versus year to date actual for both revenues and expenditures. The budget spread is calculated using a weighted average based upon the last three years (Fiscal Years 15/16, 16/17, & 17/18) 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	\$ 14,940,528	14.13%	\$ 37,802,963	28.06%	\$ 22,862,435
Local Non-Tax	2,002,986	1.89%	2,230,971	1.66%	227,985
State, General Purpose	64,468,265	60.97%	73,847,863	54.82%	9,379,598
State, Special Purpose	18,309,738	17.32%	16,161,600	12.00%	(2,148,138)
Federal, General Purpose	82,003	0.08%	37,912	0.03%	(44,091)
Federal, Special Purpose	5,820,651	5.51%	4,841,512	3.59%	(979,139)
Revenue - Other District	-	0.00%	(15,076)	-0.01%	(15,076)
Revenue - Other Agencies	105,431	0.10%	(222,736)	-0.17%	(328,167)
Revenue - Other Financing	-	0.00%	20,214	0.02%	20,214
Total Revenue	\$ 105,729,602	100.00%	\$ 134,705,223	100.00%	\$ 28,975,621

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	\$ 50,708,020	43.72%	\$ 51,624,688	45.49%	\$ (916,668)
Classified Salaries	18,790,481	16.20%	18,953,228	16.70%	(162,747)
Employee Benefits	27,443,537	23.66%	28,559,046	25.17%	(1,115,509)
Supplies and Materials	7,613,607	6.56%	4,778,528	4.21%	2,835,079
Contractual Services	10,945,410	9.44%	8,977,488	7.91%	1,967,922
Local Mileage & Travel	185,343	0.16%	189,476	0.17%	(4,133)
Capital Outlay	295,938	0.26%	396,395	0.35%	(100,457)
Total Expenditures	\$ 115,982,336	100.00%	\$ 113,478,850	100.00%	\$ 2,503,486

* Actual data through November 2018

APPENDIX B

Financial Statement 2018-19				
	(1) Budget	(2) Projection Method 1	(3) Projection Method 2	(4) Variance (1) vs. (3)
Beginning Fund Balance	\$ 28,021,518	\$ 32,969,307	\$ 32,969,307	\$ 4,947,789
Revenue	464,960,591	443,087,851	459,028,072	(5,932,519)
Other Financing Sources	<u>2,000,000</u>	<u>58,001</u>	<u>2,025,063</u>	<u>25,063</u>
Total Resources Available	494,982,109	476,115,159	494,022,441	(959,668)
Expenditures	466,885,637	485,881,332	456,530,493	10,355,144
Other Financing Uses-Transfers Out	<u>2,000,000</u>	<u>-</u>	<u>2,000,000</u>	<u>-</u>
Total Use of Resources	468,885,637	485,881,332	458,530,493	10,355,144
Ending Fund Balance	<u>\$ 26,096,472</u>	<u>\$ (9,766,173)</u>	<u>\$ 35,491,948</u>	<u>\$ 9,395,476</u>
Detail of Ending Fund Balance				
Nonspendable - Inventory & Prepaid Items	\$ 4,294,404	\$ 3,747,472	\$ 3,747,472	\$ (546,932)
Committed to Debt & Fiscal Management	-	-	-	-
Committed to Encumbrances	1,361,223	213,631	213,631	(1,147,592)
Committed to Contingencies	1,000,000	1,000,000	1,000,000	-
Restricted for Carryover	-	-	1,060,151	1,060,151
Restricted for Debt Service	325,000	-	425,906	100,906
Assigned to Carryover	-	-	1,050,624	1,050,624
Assigned to Curriculum & Instruction	-	-	2,083,677	2,083,677
Assigned to Future Operations	2,523,442	(31,920,566)	7,920,187	5,396,745
Unassigned for Minimum FB Policy	<u>16,592,403</u>	<u>17,193,290</u>	<u>17,990,300</u>	<u>1,397,897</u>
Total Fund Balance	\$ 26,096,472	\$ (9,766,173)	\$ 35,491,948	\$ 9,395,476
Method 2 projections are used for all tables and graphs in this report.				

GRANT ACTIVITY FOR 2018-19
As of November 2018

Program Name	Program Number	Revenue Budget Grant Amount	Revenue Budget Local Support	Revenue Budget Funds Available	Forecasted Indirects	Forecasted Expenditures	Local Support Costs	Total Direct - Indirect and (Local?) Costs	Variance Favorable (Unfavorable)
SPED IDEAB Flow Thru	2450X	6,373,819		6,373,819	323,108	7,588,430		7,911,537	(1,537,718)
SPED IDEAB Preschool	2451X	225,734		225,734	11,443	220,728		232,171	(6,437)
SPED Safety Net	2456X	909,660		909,660		729,169		729,169	180,491
CTE Perkins Grant	3850X	257,560		257,560	13,056	205,626		218,683	38,877
T1 SIG Cohort III 13-14	5140X	151,000		151,000	7,655	451,495		459,149	(308,149)
T1-A Disadvantaged	5150X	11,638,162		11,638,162	571,363	9,838,411		10,409,774	1,228,388
Title X Part C Educ. For Homel	5153X	40,000		40,000	2,004	47,111		49,115	(9,115)
Title 1-Part D-N&D Remann Hall	5160X	99,740		99,740	4,623	99,874		104,496	(4,756)
ESEA Priority/Focus Schools	5163X					139,186		139,186	(139,186)
T2-A Teacher Quality	5247X	1,318,794		1,318,794	66,943	1,479,442		1,546,385	(227,591)
Learning Assistance Program	55500	10,434,552		10,434,552	529,927	10,541,925		11,071,853	(637,301)
Remann Hall	56510	585,645		585,645	26,138	1,246,920		1,273,057	(687,412)
T1-D Neglected & Delinquent	5751X	122,387		122,387	6,204	127,722		133,926	(11,539)
Collection of Evidence	58020	25,000		25,000		2,178		2,178	22,822
Certification Bonus	5807X	2,108,721		2,108,721		1,749,120		1,749,120	359,601
State RAD Grant	5814X	339,926		339,926	22,238	460,850		483,088	(143,162)
Homeless Student Stability 18	58168					67,363		67,363	(67,363)
Beginning Ed Support Team 18	58318					3,507		3,507	(3,507)
Non-Title I Priority Schools	5863X					23,608		23,608	(23,608)
Admin Intern Program	5865X	8,560		8,560		5,800		5,800	2,760
Recruiting WA Teachers	5866X	21,250		21,250		17,958		17,958	3,292
Wa FIRST-1st Robotics Compet.	5867X	14,300		14,300		14,092		14,092	208
WA 1st Robotics Grant	5868X	1,100		1,100		1,812		1,812	(712)
Wa FIRST-1st Tech Challenge	5869X	7,250		7,250		5,714		5,714	1,536
Advanced Placement Computer Sci	58728					7,475		7,475	(7,475)
TPEP Teacher Training Funds	5877X	119,561		119,561	7,822	43,540		51,361	68,200
Inst - Juveniles in Adult Jail	59100					2,577		2,577	(2,577)
Head Start Regular	6151X	7,731,509		7,731,509	570,136	5,608,089		6,178,225	1,553,284
Head Start Training	6152X	135,012		135,012	1,376	6,810		8,186	126,826
Limited English Proficiency	6450X	404,915		404,915	20,526	465,992		486,519	(81,604)
Transitional Bilingual	65000	4,741,732		4,741,732	698,158	7,896,626		8,594,784	(3,853,052)
Indian Education	6850X	169,918		169,918	8,877	297,296		306,173	(136,255)
Highly Capable	74000	820,880		820,880	121,822	437,704		559,526	261,354
Other Instructional Programs	79000	3,897,678		3,897,678					3,897,678
Early Childhood Ed	7910X	1,368,564		1,368,564		1,462,016		1,462,016	(93,452)
Wallace Foundation	79188					17,437		17,437	(17,437)
JROTC - Army	7920X	189,540		189,540		114,764		114,764	74,776
Refugee Impact	7922X	12,000		12,000					12,000
JROTC - Navy	7926X	73,712		73,712		95,654		95,654	(21,942)
JROTC - Navy Start Up	79270					1,262		1,262	(1,262)
JROTC - Navy Orientation	7929X	236		236		2,308		2,308	
City of Tacoma Mini Grants	7933X	4,000		4,000		3,861		3,861	139
Gates AP/IB Support	79345	17,852		17,852		202		202	17,650
Stuart Foundation	79378					1,781		1,781	(1,781)
Family Literacy Project	79453								
JROTC - Air Force	7950X	83,230		83,230		83,757		83,757	(527)
JROTC - Marines	7953X	98,540		98,540		101,203		101,203	(2,663)
WaKIDS	7965X					6,333		6,333	(6,333)
College Spark Washington 2017	79678					16,477		16,477	(16,477)

**GRANT ACTIVITY FOR 2018-19
As of November 2018**

Program Name	Program Number	Revenue Budget Grant Amount	Revenue Budget Local Support	Revenue Budget Funds Available	Forecasted Indirects	Forecasted Expenditures	Local Support Costs	Total Direct - Indirect and (Local?) Costs	Variance Favorable (Unfavorable)
Lincoln Center Extn Day Pgm	79733	6,876		6,876					6,876
The Greater Tacoma Comm Found.	79754	2,500		2,500		14,634		14,634	(12,134)
The Greater Tacoma Comm Found.	79755	14,000		14,000		23,650		23,650	(9,650)
GRADS-Early Achievers Project	7979X	4,000		4,000		6,085		6,085	(2,085)
Tacoma Whole Child Initiative	7981X					18,386		18,386	(18,386)
Bridge to College Courses	79947					5,735		5,735	(5,735)
College Readiness Initiative	79967					16,400		16,400	(16,400)
GRAND TOTAL		54,593,582		54,593,582	3,013,419	51,827,588		54,841,008	(245,354)



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

Tacoma Public Schools does not discriminate in any programs or activities on the basis of sex, race, creed, religion, color, national origin, age, veteran or military status, sexual orientation, gender expression or identity, disability, or the use of a trained dog guide or service animal and provides equal access to the Boy Scouts and other designated youth groups.

The following employees have been designated to handle questions and complaints of alleged discrimination:

Civil Rights Coordinator: Lisa Nolan, 253-571-1252, lnolan@tacoma.k12.wa.us;

Title IX Coordinator: Eric Hogan, 253-571-1191, ehogan1@tacoma.k12.wa.us;

504 Coordinator, Elementary: Steven Mondragon, 253-571-1173, smondra@tacoma.k12.wa.us; and

504 Coordinator, Secondary: Jon Bell, 253-571-1225, jbelle2@tacoma.k12.wa.us.

Mailing address: P.O. Box 1357, Tacoma, WA 98401-1357.

To request ADA accommodation for disabilities or printed materials in a format for visually impaired, call 253-571-1021.



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