

2017-2018 Third Quarter Financial Report

September 1, 2017 - May 31, 2018

(Unaudited)

Tacoma School District No. 10

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

2017 – 2018

THIRD QUARTER FINANCIAL REPORT
for
TACOMA PUBLIC SCHOOLS

Financial Operations through: May 31, 2018

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Chief Financial Officer

Report Prepared by Finance Department
Allison Deskins, Senior Financial Analyst

Date: June 20, 2018

To: Board of Directors

From: Rosalind Medina, Chief Financial Officer 

Re: Third Quarter Unaudited Financial Report 2017-18

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, 2017 through May 31, 2018 with information through the time frame for Fiscal Year 2017-18. Specific variances are explained in the body of this report.

Table 1

General Fund Comparison for the fiscal period ended		May 30, 2017	May 30, 2018	Variance Higher/(lower)
Beginning Fund Balance	\$	43,251,597	\$ 34,036,362	\$ (9,215,234)
Revenue		302,151,476	321,167,943	19,016,467
Other Financing Sources		50,955	35,356	(15,599)
Total Resources Available		345,454,028	355,239,662	9,785,634
Expenditures		293,996,747	313,748,337	19,751,590
Total Use of Resources		293,996,747	313,748,337	19,751,590
Ending Fund Balance	\$	51,457,281	\$ 41,491,325	\$ (9,965,958)

REVENUE and OTHER FINANCING SOURCES

COMPARISON OF CURRENT YEAR VS. PREVIOUS YEAR ACTUAL

General fund revenue and other financing sources for the third quarter were \$321,203,299. This was \$19,000,868 (+6.3%) 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**.

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Table 2

<u>Revenue and Other Financing Sources Comparison by Year</u>					
Revenue Source	Through May 2017	Percent of Total	Through May 2018	Percent of Total	Variance higher/(lower)
Local Taxes	\$ 85,134,224	28.17%	\$ 83,796,626	26.09%	\$ (1,337,598)
Local Non-Tax	6,320,779	2.09%	5,713,269	1.78%	(607,510)
State, General Purpose	145,916,215	48.28%	158,476,477	49.34%	12,560,262
State, Special Purpose	37,213,594	12.31%	45,479,294	14.16%	8,265,700
Federal, General Purpose	232,275	0.08%	237,975	0.07%	5,700
Federal, Special Purpose	25,257,662	8.36%	25,518,453	7.94%	260,791
Revenue - Other Districts	1,247,619	0.41%	1,124,528	0.35%	(123,091)
Revenue - Other Agencies	829,108	0.27%	821,321	0.26%	(7,787)
Revenue - Other Financing	50,955	0.02%	35,356	0.01%	(15,599)
Total Revenue	\$ 302,202,431	100.00%	\$ 321,203,299	100.00%	\$ 19,000,868

Local Tax revenues consist of tax receipts from the local maintenance and operation levies. Local tax revenues decreased \$1,337,598 (-1.6%) compared to this time last year. This is due to a rule adopted in 2015-16 by *Generally Accepted Accounting Practices*, which requires the district to recognize revenues collected within 60 days of the fiscal year end into the prior fiscal year. This means that property taxes that were collected in September 2017 were accrued back into the 2016-17 fiscal year. Because September 2017 taxes cannot be considered for this year, the district will appear to be one month short until year end, when September 2018 taxes will be included into 2017-18.

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

Revenues in this category decreased \$607,510 (-9.6%) compared to this time last year. This variance is the result of the following:

- \$452,004 decrease in local support non-tax - unassigned which includes revenue from any local non-tax source for which a specific revenue account is not provided
- \$180,499 decrease in tuition collected from foreign exchange students
- \$179,774 decrease in general fundraising revenue generated from the sale of supplies and services
- \$115,233 increase in investment earnings
- \$112,172 decrease in timber sales from the Lincoln Tree Farm
- \$96,583 increase in local gifts, grants and donations
- The remaining difference is due to smaller variances in several other programs

State, General Purpose revenue comes from two sources – Apportionment and Local Effort Assistance (LEA). Apportionment is the revenue received through a state funding formula that is based on the average number of students enrolled and the placement of our staff on the Legislative Evaluation and Accountability Program (LEAP) document, which determines our staff mix factor (SMF), (see **ENROLLMENT and STAFFING**, Section II, of this report for more detail). This includes revenue for both basic and career & technical education (see **MAJOR PROGRAMS and INITIATIVES**). Apportionment revenue is calculated on budgeted enrollment and staff mix factor from September through December. Each year in January, the state updates the apportionment calculation with actual year to date data.

Local Effort Assistance (LEA) is revenue provided by the state to equalize local levy rates for districts with a proportionally lower assessed valuation tax base. The state calculates a statewide average levy rate as if it were set at 14% of selected state and federal education dollars. If, when compared with the statewide rate, the local district's 14% levy rate is higher, the state provides LEA funds to the district to help reduce the local tax burden on taxpayers.

Revenues in this category increased \$12,560,262 (+8.6%) compared to this time last year. This variance is the result of the following:

- Total apportionment revenue increased \$11,721,935 from last year at this time, due to increases in school and district generated entitlement.
- \$838,087 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 \$8,265,700 (+22.2%) compared to this time last year. This variance is the result of the following:

- \$3,243,015 increase for the Learning Assistance Program
- \$3,092,992 increase in Special Education funding due to a projected increase of 231 resident FTE over last year
- \$788,421 increase in transportation operations allocations
- \$580,210 increase in transitional bilingual funding due to a projected increase of 342 FTE over last year
- \$268,265 increase in highly capable revenue due to student eligibility increasing from 2.3% in 2016-17 to 5.0% in 2017-18
- \$174,890 increase in unassigned special purpose due to a new grant received to implement water bottle filling stations
- The remaining difference is due to smaller variances in several other programs

Federal, special purpose revenue is provided by the federal government to support programs for special needs students such as students with disabilities, students with limited English skills, and low income students needing help with reading and math. This category also includes funds to provide free and reduced lunch and breakfast programs for low-income students. Expenditures for programs in this category 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 increased \$260,791 (+1.0%) compared to this time last year. This variance is the result of the following:

- \$542,959 increase in Head Start funding due to Washington State being awarded an additional \$7 million in funding this fiscal year
- \$411,857 decrease in funding to improve teacher quality (Title II, Part A)
- \$200,202 increase in funding to bridge the gap between low-income and at-risk students and other students (Title 1)
- \$122,307 decrease in free & reduced breakfast, lunch and snack reimbursement due to a decline in free & reduced student eligibility
- 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 \$123,091 (-9.9%) compared to this time last year. This variance was the result of the following:

- \$123,091 decrease in non-resident Special Education funding due to a projected decrease of 11 non-resident FTE from last year

COMPARISON OF BUDGET VS. PROJECTED

Table 3 compares budgeted and projected revenues and other financing sources for 2017-18. Projected revenue is \$414,409,145, which is \$7,186,604 (-1.7%) under budget.

Table 3

<u>Revenue and Other Financing Sources</u>					
Revenue Source	Budget	Percent of Total	Projected	Percent of Total	Variance over/(under)
Local Taxes	\$ 86,613,373	20.54%	\$ 86,365,362	20.84%	\$ (248,011)
Local Non-Tax	6,751,765	1.60%	7,448,993	1.80%	697,228
State, General Purpose	212,524,907	50.41%	213,340,862	51.48%	815,955
State, Special Purpose	72,139,538	17.11%	64,905,888	15.66%	(7,233,650)
Federal, General Purpose	429,072	0.10%	444,618	0.11%	15,546
Federal, Special Purpose	38,066,220	9.03%	37,106,157	8.95%	(960,063)
Revenue - Other Districts	1,885,009	0.45%	1,801,766	0.43%	(83,243)
Revenue - Other Agencies	1,420,862	0.34%	1,518,428	0.37%	97,566
Revenue - Other Financing	1,765,000	0.42%	1,477,069	0.36%	(287,931)
Total Revenue	\$ 421,595,746	100.00%	\$ 414,409,145	100.00%	\$ (7,186,604)

Local Tax revenue is projected to be \$248,011 (-0.3%) under budget due to a lower collection rate than anticipated at the time the 2017-18 budget was developed.

Local Non-Tax revenue is projected to be \$697,228 (+10.3%) over budget. This variance is the result of the following:

- \$518,011 projected increase from budget in tuition and fees revenue from various programs
- \$286,228 projected decrease from budget in various non-tax unassigned local support
- \$276,109 projected growth in investment earnings
- \$217,970 projected increase from budget for insurance recoveries
- \$194,334 projected decrease from budget in sales of supplies and services for the general fundraising program
- \$119,959 projected increase from budget from nutrition services sales
- The remaining variance is due to smaller variances in several other programs

State General Purpose revenue is projected to be \$815,955 (+0.4%) above budget. This variance is the result of the following:

- Special Education apportionment revenue is projected to be \$347,378 above budget due to annual average resident enrollment, which is currently projected to be 259 FTE over budget.
- Local Effort Assistance (LEA) is projected to be \$655,626 above budget.
- The remaining variance is due to smaller variances in several other programs

State Special Purpose revenue is projected to be \$7,233,650 (-10.0%) under budget. This variance is the result of the following:

- \$8,325,195 decrease from budget due to grant capacity that that will be used, but moved to each grant's respective programs through accounting transactions
- \$859,123 increase from budget for Special Education due to enrollment coming in above budget
- \$355,420 increase from budget from transitional bilingual funding due to enrollment, which is currently projected to be 360 FTE over budget.
- \$338,146 decrease from budget for transportation operations
- \$276,879 projected increase from budget for special & pilot programs due to various increases in grant awards after the budget was adopted.
- \$134,285 decrease from budget for Remann Hall allocations, due to enrollment coming in 11 FTE below budget.
- The remaining variance is due to smaller variances in several other programs

Federal Special Purpose revenue is projected to be \$960,063 (-2.5%) below budget. This variance is the result of the following:

- \$588,301 projected decrease from budget in Head Start funding
- \$460,632 projected decrease in free and reduced breakfast, lunch and snack reimbursements due to a decrease in free meal eligibility/participation
- \$189,436 projected increase over budget for the Title IIA Teacher Quality program
- \$159,323 projected decrease from budget for supplemental special education funding
- \$133,500 projected increase for the newly implemented Title IV Part A grant, which is a part of the Every Student Succeeds Act (ESSA).
- The remaining variance is due to smaller variances in several other programs

Revenue from other districts is projected to be \$83,243 (-4.4%) under budget. This is due to non-resident Special Education enrollment projecting to come in 16 FTE below budget.

Revenue from other agencies is projected to be \$97,566 (+6.9%) above budget. This is due to various new grants that were awarded after the budget was adopted.

Revenue from other financing is projected to be \$287,931 (-16.3%) below budget. This variance is the result of the following:

- \$332,302 projected decrease from budget under district wide operating transfers from the capital projects fund.
- 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 third quarter were \$313,748,337. This was an increase of \$19,751,590 (+6.7%) 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 May 2017	Percent of Total	Through May 2018	Percent of Total	Variance higher/(lower)
Certificated Salaries	\$ 133,792,564	45.51%	\$ 139,839,650	44.57%	\$ 6,047,086
Classified Salaries	50,773,551	17.27%	53,938,957	17.19%	3,165,406
Employee Benefits	69,992,105	23.81%	76,795,163	24.48%	6,803,058
Supplies and Materials	12,475,107	4.24%	13,654,416	4.35%	1,179,309
Contractual Services	25,412,445	8.64%	27,863,183	8.88%	2,450,738
Local Mileage & Travel	858,561	0.29%	707,148	0.23%	(151,413)
Capital Outlay	692,414	0.24%	949,821	0.30%	257,407
Total Expenditures	\$ 293,996,747	100.00%	\$ 313,748,337	100.00%	\$ 19,751,590

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 \$6,047,086 (+4.5%) compared to this time last year. This variance is the result of the following:

- \$6,551,503 increase in regular salaries due to an increase of 9 FTE compared to this time last year as well as negotiated salary increases of up to 1.6% for certain groups per their negotiated union agreements as well as 2.3% COLA
- Regular certificated substitute salaries decreased \$910,789
- \$537,890 increase in substitute pay used for release time
- \$204,850 decrease in pay for optional days
- \$112,877 increase in compensated absences
- The remaining difference 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 \$3,165,406 (+6.2%) compared to this time last year. This variance is the result of the following:

- \$3,090,050 increase in regular salaries due to an increase of 6 FTE compared to this time last year as well as negotiated salary increases of up to 4% for certain groups per their negotiated union agreements and 2.3% COLA
- Classified extra work increased \$276,964
- Regular classified substitute salaries decreased \$147,444
- Classified overtime decreased \$104,220
- The remaining difference 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 \$6,803,058 (+9.7%) compared to this time last year. This variance is the result of the following:

- \$4,776,541 increase in retirement costs due to an increase of 15 total FTE and an average increase of 1.83% across the retirement plan rates
- \$1,511,719 increase in health insurance due to FTE growth and health plan rate upsurges
- \$694,375 increase in FICA/Medicare

- \$408,602 decrease in union fringe benefits
- \$252,918 increase in worker's compensation
- The remaining variance is due to smaller variances in several other programs

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

Expenditures in this category increased \$1,179,309 (+9.5%) compared to this time last year. This variance is the result of the following:

- C&I has spent \$1,317,348 less than they did last year on textbooks, supplies and materials
- \$612,385 increase for LAP instructional technology purchases, including new notebooks for 15 Title I schools
- \$562,446 increase in instructional technology equipment replacement from the purchase of 1,200 HP notebooks
- \$414,188 increase in district-wide fuel costs
- \$394,808 increase for Nutrition Services food costs through Food Services of America
- CTE has spent \$295,631 more on various supplies, non-capitalized equipment and materials than they did last year
- \$214,940 increase from the purchase of 5,000 laptop replacement batteries
- 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 \$2,450,738 (+9.6%) compared to this time last year. This variance is the result of the following:

- \$777,635 increase for software licensing including i-Ready, Imagine Learning and Microsoft Office
- \$687,319 increase for new infant & toddler Special Education at Willard contracted services through Pierce County Human Services
- \$579,987 increase for Running Start expenses paid to 8 local community colleges
- \$140,058 increase for contracted transportation for field trips, homeless, athletics and after-school activities
- \$105,020 increase in the transportation base rate paid to Durham School Services due to payment timing difference from last year
- The remaining variance is due to smaller variances in several other programs

- **Local Mileage & Travel** consists of expenditures for local mileage and extended travel.

Expenditures in this category decreased \$151,413 (-17.6%) compared to this time last year. This variance was the result of the following:

- SOTA has spent \$76,685 less this year on their mini-term service and study tour trips
- CAB personnel has spent \$74,026 less this year on travel related expenses
- 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 increased \$257,407 (+37.2%) compared to this time last year. This variance was the result of the following:

- \$333,404 increase in equipment replacement from the purchase of 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 2017-18. The total expenditures are projected to be \$420,423,988 which is \$10,806,477 (-2.5%) under budget.

Table 5

Expenditure Objects	<u>Projected Expenditures</u>		Projected	Percent of Total	Variance (over)/under
	Budget	Percent of Total			
Certificated Salaries	\$ 193,811,495	44.94%	\$ 190,976,207	45.42%	\$ 2,835,288
Classified Salaries	72,603,838	16.84%	71,763,669	17.07%	\$ 840,169
Employee Benefits	102,145,367	23.69%	98,124,980	23.34%	\$ 4,020,387
Supplies and Materials	21,490,619	4.98%	17,121,386	4.07%	4,369,233
Contractual Services	39,475,908	9.15%	39,680,640	9.44%	(204,732)
Local Mileage & Travel	863,688	0.20%	1,122,383	0.27%	(258,695)
Capital Outlay	839,550	0.19%	1,634,723	0.39%	(795,173)
Total Expenditures	\$ 431,230,465	100.00%	\$ 420,423,988	100.00%	\$ 10,806,477

Certificated and Classified Salaries are projected to be \$2,835,288 (-1.5%) and \$840,169 (-1.2%) under budget, respectively. This variance is the result of the following:

- Vacant positions or positions having been unfilled for a portion of the year, (i.e., not filling vacancies in non-essential positions, late hires, resignations, departmental reorganizations, etc.)
- Differences from budget for extra work for extra pay, staff development, optional days, staffing reserves included as part of the grant capacity and other discretionary salary accounts
 - Certificated staffing is currently 44 FTE under budget
 - Classified staffing is currently 81 FTE under budget

Detailed staffing information may be found under Section II. Enrollment and Staffing Information, Table 17.

Employee Benefits are projected to be \$4,020,387 (-3.9%) 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 \$4,369,233 (-20.3%) under budget. This variance is the result of the following:

- \$3,482,663 projected decrease in spending capacity budgeted in this category
- C&I is projected to spend \$1,954,528 less than originally budgeted for textbook and material purchases
- \$1,616,731 projected savings for Title I/LAP supplies and equipment
- \$1,233,397 projected overspend in nutrition services for the National School Lunch Program
- \$650,818 projected overspend in instructional technology equipment replacement
- CTE is projected to overspend \$631,688 on non-capitalized equipment
- \$270,642 projected overspend in fuel expenses
- The remaining variance is due to smaller variances in several other programs

Contractual Services are projected to be \$204,732 (+0.5%) over budget. This variance is the result of the following:

- Special Education is projected to overspend on contracted services by \$2,062,364
- \$1,671,517 projected savings in budgeted supplemental capacity
- \$443,905 projected underspend in software licensing fees
- \$376,481 projected underspend on the transportation base rate paid to Durham School Services
- \$329,065 projected underspend in district-wide consulting fees
- \$302,476 projected overspend on district-wide repairs
- The remaining variance is due to smaller variances in several other programs

Local Mileage and Travel expenditures are projected to be \$258,695 (+30.0%) over budget. This variance is the result of the following:

- \$138,333 projected increase from budget in travel expenses for SOTA service and study tours to US National Parks, Indonesia, Southern Africa, Cambodia and Lao PDR
- \$84,324 projected increase from budget for professional development travel for the three school improvement grant recipient (SIG & RAD) schools
- The remaining variance is due to smaller variances in several other programs

Capital Outlay expenditures are projected to be \$795,173 (+94.7%) over budget. This variance is the result of the following:

- \$295,889 projected overspend on district-wide equipment replacement
- \$136,990 projected overspend at the IDEA School on some small works projects
- \$174,779 projected overspend in maintenance/utilities due to the purchase of a new roll off truck
- \$125,000 projected overspend on plant operations due to some scheduled equipment purchases
- 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 May, the district is at 9.88%. 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.

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Table 6 shows a comparison of the fund balance accounts as of May 31, 2017 and May 31, 2018. The fund balance fluctuates with both the receipt of revenues and the flow of expenditures.

Table 6

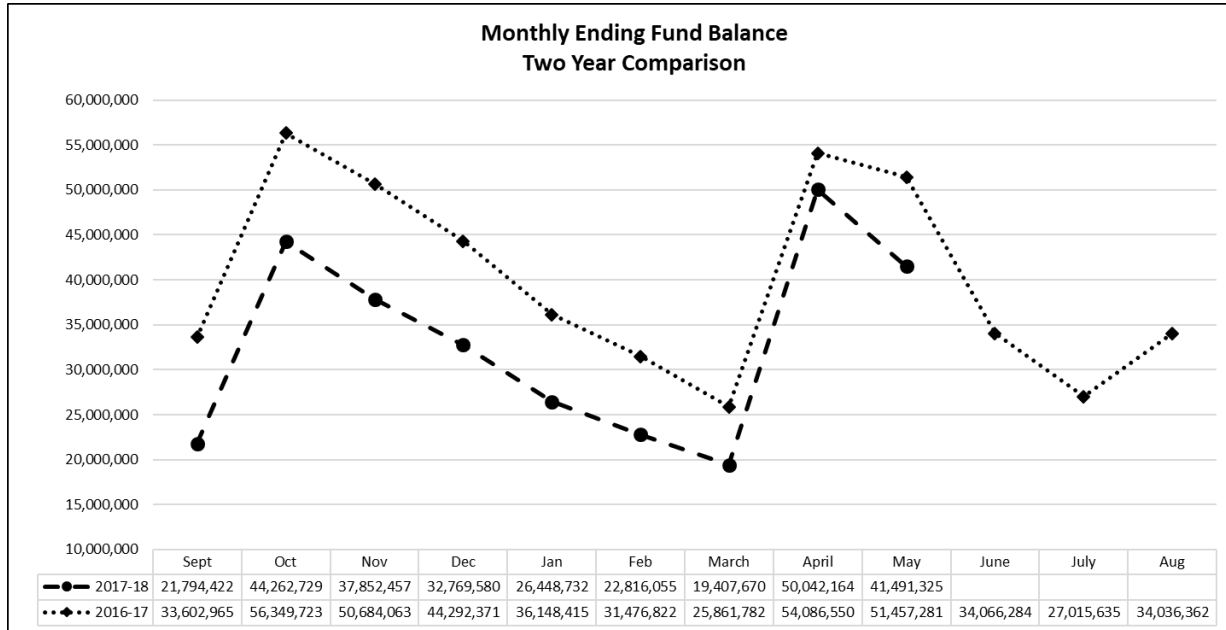
Fund Balance Comparison by Year					
Fund Balance Descriptions for the fiscal period ended	May 2017	Percent of Revenue	May 2018	Percent of Revenue	Variance higher/(lower)
Nonspendable - Inventory & Prepaid Items	\$ 4,283,413	1.10%	\$ 4,294,404	1.02%	\$ 10,991
Committed to Debt and Fiscal Management	14,635,856	3.77%	-	0.00%	(14,635,856)
Committed to Encumbrances	856,645	0.22%	1,361,223	0.32%	504,579
Committed to Contingencies	-	0.00%	-	0.00%	-
Total Debt & Fiscal Management Fund Balance	\$ 19,775,914	5.09%	\$ 5,655,627	1.35%	\$ (14,120,287)
Restricted for Carryover	\$ 633,566	0.16%	\$ 655,799	0.16%	\$ 22,233
Restricted for Debt Service	-	0.00%	425,906	0.10%	425,906
Assigned to Carryover	1,787,883	0.46%	1,459,648	0.35%	(328,235)
Assigned to Curriculum & Instruction	1,814,304	0.47%	2,938,537	0.70%	1,124,233
Assigned to Future Operations	19,239,929	4.96%	7,564,935	1.80%	(11,674,995)
Restricted or Assigned Fund Balance	\$ 23,475,682	6.05%	\$ 13,044,825	3.11%	\$ (10,430,859)
Total Nonspendable, Restricted, Committed and Assigned Fund Balance	\$ 43,251,597	11.14%	\$ 18,700,452	4.45%	\$ (24,551,146)
Unassigned Fund Balance	\$ 8,205,685	2.11%	\$ 7,454,962	1.78%	(750,722)
Unassigned for Minimum FB Policy	\$ -	0.00%	\$ 15,335,910	3.65%	15,335,910
Total Unassigned Fund Balance	\$ 8,205,685	2.11%	\$ 22,790,873	5.43%	\$ (750,722)
Total Fund Balance	\$ 51,457,281	13.26%	\$ 41,491,325	9.88%	\$ (9,965,957)
Revenue less other financing	\$ 388,158,595 *		\$ 419,830,746 **		

* 2016-17 total actual revenue less other financing sources as of August 31, 2017

** 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 May, total cash on hand was \$59,977,045 and daily expenditures amounted to \$1,219,691 per day which when used in the formula [cash on hand / daily expenditures] equates to 49.17 days of cash on hand.

Table 8 displays a comparison of cash on hand records through the period ending May 31 for fiscal years 2016-17 and 2017-18.

Table 8

<u>Cash Balance Comparison by Year</u>				
	May 2017	May 2018	Variance higher/(lower)	
230 - Cash with Key Bank	\$ 1,368,987	\$ 623,515	\$ (745,472)	
240 - Cash with Treasurer	13,100,501	43,629,497	30,528,996	
241 - Warrants Outstanding	(2,389,371)	(3,925,967)	(1,536,595)	
45x - Investments	58,510,000	19,650,000	(38,860,000)	
Total Cash on Hand	\$ 70,590,116	\$ 59,977,045	\$ (10,613,071)	
Avg Daily Balance	\$ 2,277,101	\$ 1,934,743	\$ (342,357)	
Days Cash on Hand	67.24	49.17	(18.07)	

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 we are currently well within those limits. The following are descriptions of the fund balance accounts that are designated by the board for Debt and Fiscal Management:

- The **Nonspendable - Inventory & Prepaid Items** account represents the portion of the fund balance that cannot be spent because it is not in a spendable form, (i.e., inventories and prepaid items). This account was set at \$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 \$1,361,223 was established at an amount equal to the estimated outstanding purchase orders on August 31.

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.

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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				
	2017-18 Budget	Percent of Revenue	2017-18 Projected	Percent of Revenue	Variance higher/(lower)
Nonspendable - Inventory & Prepaid Items	\$ 4,283,413	1.02%	\$ 4,294,404	1.04%	\$ 10,991
Committed to Debt and Fiscal Management	14,851,479	3.54%	-	0.00%	(14,851,479)
Committed to Encumbrances	856,645	0.20%	1,361,223	0.33%	504,578
Committed to Contingencies	1,000,000	0.24%	1,000,000	0.24%	-
Total Debt & Fiscal Management Fund Balance	\$ 20,991,537	5.00%	\$ 6,655,627	1.61%	\$ (14,335,910)
Restricted for Carryover	\$ -	0.00%	\$ 1,377,948	0.33%	\$ 1,377,948
Restricted for Debt Service	-	0.00%	425,906	0.10%	425,906
Assigned to Carryover	-	0.00%	1,095,731	0.27%	1,095,731
Assigned to Curriculum & Instruction	-	0.00%	3,883,677	0.94%	3,883,677
Assigned to Future Operations	8,057,062	1.92%	591,654	0.14%	(7,465,408)
Restricted or Assigned Fund Balance	\$ 8,057,062	1.92%	\$ 7,374,915	1.79%	\$ (682,147)
Total Nonspendable, Restricted, Committed and Assigned Fund Balance	\$ 29,048,599	6.92%	\$ 14,030,542	3.40%	\$ (15,018,057)
Unassigned Fund Balance	\$ -	0.00%	\$ -	0.00%	\$ -
Unassigned for Minimum FB Policy	-	0.00%	13,990,977	3.39%	
Total Unassigned Fund Balance	\$ -	0.00%	\$ 13,990,977	0.00%	\$ -
Total Fund Balance	\$ 29,048,599	6.92%	\$ 28,021,519	6.79%	\$ (1,027,080)
Revenue less other financing	\$ 419,830,746 **		\$ 412,932,075 ***		

** 2017-18 budgeted revenue less other financing sources

*** 2017-18 projected revenue less other financing sources as of September 30, 2017

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 "ongoing" expenditures and "one-time" expenditures.

- *Ongoing:* Content-specific framework and professional growth (including release time for Studios/Learning Labs), classroom materials to ensure equitable access for students (including calculators at MS/HS, sheet music, working musical instruments), content-specific and/or grade-level specific leadership teams, release time for educators to prioritize content standards, vetting of existing resources for alignment to standards, release time for development of resources to support different grade levels and content, content-specific consumables that are purchased annually (including Springboard (ELA), Engage NY (math) student workbooks, elementary math manipulatives and consumables, Math Vision Project consumables for HS)
- *One-Time:* content-specific curricular resources, including formative assessments

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

C&I Department highlights for 2017-18 include:

- *P-12 Math Framework Development* – A P-12 Math Team of 61 TPS Educators drafted a framework that defines what TPS believes about High Quality Tier I/Core Math instruction and learning. This framework will drive future professional growth and purchase of resources.
- *6-12 English Language Arts Framework Development*- A District administrative leadership team and 6-12 Team of 20 TPS Educators kicked off foundational work that will inform the creation of a 6-12 Literacy Framework to complement the TPS Elementary Literacy Framework already in place. This framework will define what TPS believes about High Quality Tier I/Core English Language Arts instruction and learning. This framework will drive future professional growth and purchase of resources.
- *K-5 English Language Arts Framework Implementation*- Year two of the implementation of the Elementary Literacy Framework continues to be a focus of the C&I Department. Resources and Staff Development will remain a priority during the 2017-2018 school year.
- *Reading Intervention Frameworks*- C&I is working collaboratively with staff from Title I/LAP, ELL, and Student Support Services to implement the Elementary Reading Intervention Framework and to create a Secondary Reading Intervention Framework which will roll out August of 2018.
- *Integrated Units in K-5*- With the conclusion of prioritizing the Next Generation Science Standards (NGSS) and the vetting of current curriculum to evaluate alignment, a team of 40 TPS Educators will determine how best to meet the needs of our staff and students with the acquisition of new resources. Integration of science with ELA seems to be the most logical and effective way to ensure students are given the opportunity to experience content and processes that will allow them to master both areas ensuring they are on the trajectory to be college and career ready. A Request for Proposals (RFP) for integrated resources will be put in place with the plan that this will be a multi-year acquisition.
- *6-12 Science*- New supplemental biology resources were purchased aligned to NGSS. Request for Proposals (RFP) for a Chemistry curriculum at 10th grade that aligns with the Washington State Learning Standards for Science will be put in place along with the expansion of middle school science kits aligned to the new standards.

- *K-12 Social Studies*- Training around new Tribal Sovereignty units developed by the state will be put in place using a train the trainer model.
- *Health Education* – Request for Proposals (RFP) for a curriculum that aligns with the Washington State Learning Standards for Health Education.
- *Physical Education* - Request for Proposals (RFP) for a curriculum that aligns with the Washington State Learning Standards for Physical Education.
- *Music* - Prioritization of content standards and vetting of existing resources. Maintenance of musical instruments.
- *World Language* - Request for Proposals (RFP) for a curriculum that aligns with the Washington State Learning Standards for World Language. Revamp of our World Language Testing and Seal of Biliteracy Program to increase access and efficiency.
- *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.
- *Studios/Learning Labs* – 29 Schools are participating in the opportunity to offer professional development embedded into their school day for teacher teams through a studio/learning lab approach. The labs focus on Math, ELA, Science, and Social Studies.
- *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 to support an advisory Think Tank, for professional books, and unique professional learning opportunities outside their normal duties and contractual year.
- *Teacher Leader Academy*- This year C&I decided to begin the first TPS Teacher Leadership Academy. 24 selected Teacher Leaders convened for a full-day in August to launch their Academy and will meet for 4, full-days and 4, 2hr after school meetings during the 2017-2018 school year. Additionally, participants are offered optional small-group 'conferencing' time for those who would like support in planning their leadership journey. This 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 fund balance account assigned to Curriculum and Instruction (one-time only allocation) was established to represent management's intent for the implementation of curriculum review, alignment and adoption plans. This reserve will fluctuate yearly depending upon budget allocations and actual fiscal year, and carries over to support expenditures for planned reviews, standards alignment, and/or adoptions. The department receives funds annually to support the periodic review and replacement of curriculum materials in all core subject areas.

It is currently projected that the Curriculum & Instruction Program will end the year with an underspend of \$3,591,867.

Table 10 displays the 2017-18 budgeted and projected expenditures for the Curriculum and Instruction department.

Table 10

<u>Curriculum & Instruction</u>				
<u>Resources</u>		<u>Budget</u>	<u>Projection</u>	<u>Variance</u>
				<u>Incr/(Decrease)</u>
State Funding		\$ 2,765,000	\$ 2,774,451	\$ 9,451
Basic Education (Optional Days)		-	-	-
		\$ 2,765,000	\$ 2,774,451	\$ 9,451
Carryover Reserve		2,448,846	2,448,846	-
One Time Additional Funding		-	489,691	489,691
Total Resources Available		\$ 5,213,846	\$ 5,712,988	\$ 499,142
<u>Expenditures</u>		<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>BRC</u>	<u>Description/Content Area</u>			<u>Under/(Over)</u>
710	General/Optional Days	\$ -	\$ -	\$ 0
711	Math	632,218	619,884	12,334
712	Social Studies	66,980	40,759	26,221
713	The Arts	134,506	146,049	(11,543)
714	Foreign Language	540,300	100,361	439,939
715	Library Education	10,000	-	10,000
716	Textbook Depository	-	6,337	(6,337)
717	Cross Curriculum Teams	164,918	150,841	14,077
718	Literacy	1,109,698	523,758	585,940
719	Assessment	-	-	-
720	Science	1,773,690	506,649	1,267,041
743	Health/Fitness	781,536	26,483	755,053
	Total Expenditures	\$ 5,213,846	\$ 2,121,120	\$ 3,092,726
	Ending Balance	\$ -	\$ 3,591,867	\$ 3,591,867
C & I Carryover Reserve		\$ -	\$ 3,591,867	\$ 3,591,867
C & I portion included in		-	-	\$ 0
Basic Education carryover				
Total		\$ -	\$ 3,591,867	\$ 3,591,867

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 5,338 parents have used this online application for free and reduced meals this year; an increase of 962 from last year. Paper applications submitted for free and reduced meals currently total 1,268; a decrease of 776 from last year. The percentage of students eligible for free or reduced-price meals decreased 1.7% from 55.6% in 2016-17 to 53.9% in 2017-18. The average daily participation also declined as reflected in the table below.

<u>Average Daily Meal Participation</u>				
	<u>*2016-17</u>	<u>**2017-18</u>	<u>Variance Incr/(Dec)</u>	<u>% Change</u>
Free & Reduced Breakfast	5,652	5,557	(95)	-1.68%
Paid Breakfast	441	488	47	10.56%
Total Breakfast	6,093	6,045	(48)	-0.80%
Free & Reduced Lunch	12,034	11,460	(574)	-4.77%
Paid Lunch	2,929	2,990	61	2.08%
Total Lunch	14,963	14,451	(513)	-3.43%
*2016-17 data as of June 2017				
**2017-18 data as of May 2018				

Child Nutrition Services operate programs in 57 school locations. Through May 2018, the program has served a daily average of 6,045 students in the breakfast program and 14,451 students in the lunch program. This reflects reductions of 90 and 610 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 May 2018 total \$1,052,500; an increase of \$109,292 from May of last year.

Revenues are currently projected to be \$331,703 less than budget. Supplies and contractual expenditures for the program are projected to be \$1,458,281 and \$234,842 over budget, respectively. It is currently projected that the program will end the year with an operating shortfall of \$2,091,358.

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

Table 11

Child Nutrition Services Program Summary (Programs 98.XXX & 89150)			
	Budget	Projected	Variance Favorable/ (Unfavorable)
Revenue			
Food Sales	\$ 1,765,915	\$ 1,949,450	\$ 183,535
State Funding	225,830	230,114	4,284
Federal Funding	10,472,440	9,929,694	(542,746)
Other Governmental Entities	-	-	-
Sale of Equipment	-	-	-
Total Revenue	\$ 12,464,185	\$ 12,109,258	\$ (354,927)
Indirect Charges	(750,155)	(726,932)	23,223
Local Support	-	-	-
Prior Year Carryover	-	-	-
Total Resources	\$ 11,714,029	\$ 11,382,326	\$ (331,703)
Expenditures			
Salaries	\$ 4,823,504	\$ 4,964,055	\$ (140,551)
Benefits	2,570,975	2,546,671	24,304
Supplies	3,760,989	5,219,270	(1,458,281)
Contractual	622,560	857,402	(234,842)
Travel	9,800	10,312	(512)
Equipment	1,000	-	1,000
Internal Transfers (in)/out	(74,799)	(124,027)	49,228
Total Expenditures	\$ 11,714,029	\$ 13,473,684	\$ (1,759,655)
Transfer Out	-	-	-
Total Use of Resources	\$ 11,714,029	\$ 13,473,684	\$ (1,759,655)
Ending Balance	\$ -	\$ (2,091,358)	\$ (2,091,358)

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 services (e.g., physical therapy, nursing services, etc.) for students that are eligible for Medicaid. These reimbursements are dependent on the availability of funding and not on service rendered. Revenue from other districts consists of reimbursements received for special education services rendered to students where facilities and/or staff are not available in their resident district to provide the required services. The district bills at the end of the first semester and the end of the school year for these services. Federal Flow Through funding is an entitlement with a base, relative population and poverty allocations. Safety Net funding is not an entitlement, but an annual grant and is available to districts with demonstrated need for Special Education funding in excess of state and federal funding otherwise provided, as long as the program meets the criteria. Local support is revenue from local maintenance and operation levies. For specific information on Safety Net and Federal Flow Through funding of this program see **Appendix 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 resident projected average is 4,437 students; an increase of 231 students from last year's average of 4,206. Based on the state formula, the district will be funded for up to an average of 3,850 students (13.5% of 28,528 Total BEA Resident FTE Enrollment).

Revenue is projected to be \$896,217 greater than budget. State funding is projected to be \$1,206,500 over budget due to higher enrollment than anticipated; resident special education is currently projected to be 259 FTE over budget. Federal funding is projected to be \$125,397 under budget. Program expenditures are projected to be \$1,805,368 over budget due to increasing costs for specialized contractual instructional, therapy and nursing services for students. As a result, it is currently projected that the program will end the year with an operating shortfall of \$909,152.

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

Table 12

Special Education Consolidated Program Summary (Programs 21XXX, 22XXX and 24XXX)			
	<u>Budget</u>	<u>Projected</u>	<u>Variance</u> Favorable/ (Unfavorable)
Revenue			
State Funding	\$ 36,998,792	\$ 38,205,292	\$ 1,206,500
Federal Funding	7,432,233	7,306,836	(125,397)
Other Districts	1,885,009	1,801,766	(83,243)
Other Agencies	-	-	-
Total Revenue	\$ 46,316,034	\$ 47,313,894	\$ 997,860
Indirect Charges	(2,351,828)	(2,484,631)	(132,803)
Local Support	12,698,530	12,729,690	31,160
Prior Year Carryover	-	-	-
Total Resources	\$ 56,662,736	\$ 57,558,953	\$ 896,217
Expenditures			
Certificated Salaries	\$ 27,184,730	\$ 27,344,884	\$ (160,154)
Classified Salaries	9,543,199	9,535,314	7,885
Benefits	15,484,108	15,030,483	453,625
Supplies	331,070	417,868	(86,798)
Contractual	4,033,474	6,044,471	(2,010,997)
Travel	58,800	52,352	6,448
Equipment	-	26,807	(26,807)
Internal Transfers (in)/out	27,355	15,926	11,429
Total Expenditures	\$ 56,662,736	\$ 58,468,104	\$ (1,805,368)
Transfer Out	-	-	-
Total Use of Resources	\$ 56,662,736	\$ 58,468,104	\$ (1,805,368)
Net Surplus/(Deficit)	\$ -	\$ (909,152)	\$ (909,152)

Transportation

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

This is the fifth year of a five-year contract with Durham School Services. Durham 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 shortfall of \$502,389. The program revenue is projected to be \$158,168 under budget. Total program expenditures are projected to be \$344,221 over budget. Supplies are projected to be \$123,325 over budget due in part to the cost of fuel coming in \$284,016 over budget. Another large variance comes from total salaries which are projected to come in \$209,347 over budget. This mostly comes from the expense of subs which is \$243,909 over budget.

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	\$ 44,864	\$ 44,864	\$ -
Local Non-Tax	100,000	268,543	168,543
State Special Purpose	12,593,629	12,255,483	(338,146)
Total Revenue	\$ 12,738,493	\$ 12,568,890	\$ (169,603)
Indirect Charges	(425,872)	(414,437)	11,435
Prior Year Carryover	-	-	-
Total Resources	\$ 12,312,621	\$ 12,154,453	\$ (158,168)
Expenditures			
Salaries	\$ 2,968,861	\$ 3,178,208	\$ (209,347)
Benefits	1,555,541	1,487,490	68,051
Supplies	843,862	967,187	(123,325)
Contractual	7,980,870	7,918,935	61,935
Travel	-	3,111	(3,111)
Equipment	-	38,571	(38,571)
Internal Transfers (in)/out	(1,036,513)	(936,661)	(99,852)
Total Expenditures	\$ 12,312,621	\$ 12,656,842	\$ (344,221)
Total Use of Resources	\$ 12,312,621	\$ 12,656,842	\$ (344,221)
Net Surplus/(Deficit)	\$ -	\$ (502,389)	\$ (502,389)

Career-Technical Education

Career and Technical Education (CTE) 2017-18 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 graduating from Tacoma Public Schools. *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 2017-18 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 Tacoma MedPartnership program with the City of Tacoma and private partners for students to earn Nursing Assistant Certification and strengthen pathways for entry-level employment for jobs associated with the health care industry.
- Expanded computer science education through partnership with Code.org to access K-12 instructional materials and teacher professional development.
- 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.
- Coordinated CTE credit-bearing summer school in conjunction with the Pierce County Skills Center, City of Tacoma Summer Jobs 253, Lincoln Tree Farm, Community Gardens, and Local Employment and Apprenticeship Program
- 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

Program revenues are projected to be \$209,955 over budget due to enrollment for CTE programs projecting to be 26 FTE higher than budget. Expenditures are currently projected to be \$352,959 over budget. This is partially attributable to program 31640 (CTE Trade & Industry) overspending on supplies by \$150,934. It is currently projected that the program will end the year with a deficit of \$143,004.

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

Table 14

(Program 31.XXX, 34.XXX & 38.XXX)			
	<u>Budget</u>	<u>Projected</u>	<u>Variance</u> Favorable/ (Unfavorable)
Revenue			
Sales	\$ 40,000	\$ 61,347	\$ 21,347
State - Apportionment	14,776,797	14,972,776	195,979
Federal Special Purpose	257,560	257,560	-
Revenue from Other Districts	-	-	-
Revenue from Other Agencies	-	-	-
Sale of Equipment	-	-	-
Total Revenue	\$ 15,074,357	\$ 15,291,682	\$ 217,325
Indirect Charges	(723,052)	(730,422)	(7,371)
Prior Year Carryover	-	-	-
Total Resources	\$ 14,351,305	\$ 14,561,260	\$ 209,955
Expenditures			
Certificated Salaries	\$ 8,772,178	\$ 8,785,048	\$ (12,870)
Classified Salaries	545,661	542,424	3,237
Benefits	3,479,749	3,384,866	94,883
Supplies	759,969	1,101,361	(341,392)
Contractual	713,180	676,620	36,560
Travel	51,198	53,100	(1,902)
Equipment	8,370	110,436	(102,066)
Internal Transfers (in)/out	21,000	50,408	(29,408)
Total Use of Resources	\$ 14,351,305	\$ 14,704,264	\$ (352,959)
Net Surplus/(Deficit)	-	\$ (143,004)	\$ (143,004)

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. 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 Facilities 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 Facilities department by reporting and monitoring of facility repair needs. It also plays a vital role in the daily operation of district maintenance 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 \$1,097,032 over budget, mostly due to salaries currently projecting to end the year \$644,580 greater than originally budgeted. Supplies and purchase of new equipment are also projecting to be over budget by \$613,426 and \$264,686, respectively. These overages are partially offset by savings of \$670,589 in benefits.

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

Table 15

Facilities Program Summary (Q3 2017-18)			
	<u>Adopted Budget</u>	<u>Projected</u>	<u>Variance</u> Favorable/ (Unfavorable)
Expenditures			
Salaries	\$ 14,298,503	\$ 14,943,083	\$ (644,580)
Benefits	7,573,170	6,902,581	670,589
Supplies	1,040,273	1,653,699	(613,426)
Contractual	804,059	999,631	(195,572)
Travel	1,300	5,255	(3,955)
Equipment	83,000	347,686	(264,686)
Internal Transfers (in)/out	(113,450)	(68,047)	(45,403)
Total Expenditures	\$ 23,686,855	\$ 24,783,887	\$ (1,097,032)

Categorical Programs

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

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

GENERAL FUND CONCLUSION

Table 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 \$28,021,519.

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

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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	2017-18 Budget	2017-18 Projected	Variance Surplus/(Deficit)
Beginning Fund Balance	\$ 38,683,318	\$ 34,036,362	\$ (4,646,956)
Revenue	419,830,746	412,932,075	(6,898,671)
Other Financing Sources	1,765,000	1,477,069	(287,931)
Total Resources Available	460,279,064	448,445,507	(11,833,557)
Expenditures	431,230,465	420,423,988	10,806,477
Total Use of Resources	431,230,465	420,423,988	10,806,477
Ending Fund Balance	\$ 29,048,599	\$ 28,021,519	\$ (1,027,080)

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 2016-17 and 2017-18, and the variances between projected and budgeted average FTE for 2017-18.

Table 17

K-12 Annual Average FTE Enrollment Two Year Comparison					
	(A) 2016-17 Actual	(B) 2017-18 Budget	(C) 2017-18 Projected	(D) Variance (C)-(A)	(E) Variance (C)-(B)
Kindergarten *	2,281	2,311	2,240	(42)	(71)
Grade 1	2,339	2,257	2,265	(74)	8
Grade 2	2,403	2,282	2,295	(108)	13
Grade 3	2,454	2,356	2,350	(104)	(6)
Grade 4	2,423	2,395	2,428	4	33
Grade 5	2,337	2,369	2,408	70	39
Elementary	14,239	13,971	13,985	(254)	15
Grade 6	2,048	2,139	2,210	162	71
Grade 7	1,984	2,055	2,040	55	(16)
Grade 8	1,980	1,941	2,046	66	105
Middle School	6,012	6,135	6,295	283	160
Grade 9	2,059	1,980	2,003	(55)	24
Grade 10	1,914	2,056	2,004	90	(52)
Grade 11	1,775	1,760	1,716	(59)	(45)
Grade 12	1,657	1,756	1,628	(29)	(128)
High School	7,405	7,553	7,352	(53)	(201)
Running Start	249	250	285	36	35
TCC Fresh Start **	185	204	175	(10)	(29)
Reengagement Center **	179	174	152	(27)	(22)
Goodwill **	29	35	34	5	(1)
Alternative Learning Experience	54	58	49	(4)	(9)
Grand Total *	28,351	28,380	28,327	(24)	(53)
Actual data through May 2018					

** Open Doors - 1418 Programs

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Section II – Enrollment and Staffing Information - Page 2

In comparison with 2016-17 annual averages, projected enrollment is expecting an annual average decrease of 44 student FTE.

(Table 17 column (D)):

- Elementary schools (grade K-5) decreased by 254 FTE;
- Middle schools (grades 6-8) increased by 283 FTE;
- High schools (grades 9-12) decreased by 53 FTE;
- Running Start (college level courses) increased by 36 FTE;
- ALE (Alternative Learning Experience) decreased by 4 FTE

Open Doors – 1418 Programs

- TCC Fresh Start decreased by 10 FTE;
- Reengagement Center decreased by 27 FTE;
- Goodwill FTE increased by 5 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).

2017-18 is the eleventh school year full-day kindergarten has been available. Funding for the program was phased-in beginning with the schools with the highest poverty levels, (i.e., schools with the highest percentage of students qualifying for free and reduced lunch in the prior school year). Kindergarten students enrolled in a full year full day program at a building that does not qualify for the full day state funding will only generate .5 FTE the same as students enrolled in a full year half day program. Students enrolled in a full year full day program at a building that does qualify for full day state funding will generate 1.0 FTE.

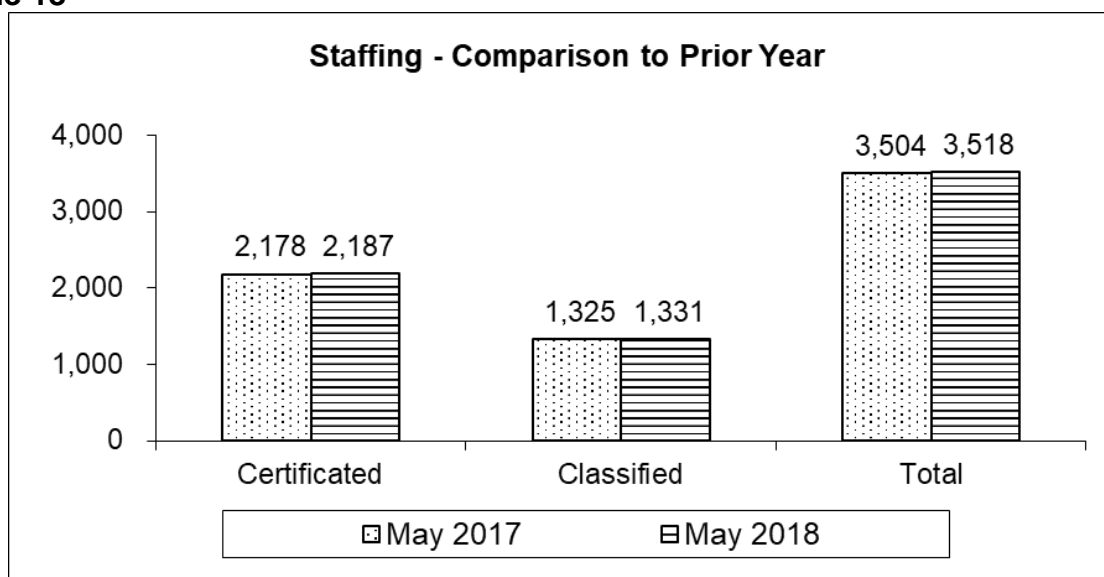
Students who participate for only part of the year or part of each day are calculated as a portion of an FTE. Any district may choose to serve students more hours per day or per year than the state definition of full-time equivalent. However, those students who attend classes more hours per day will 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 May 2017 to the number of filled positions in May 2018. The number of certificated staff increased 9 FTE while classified staff increased 6 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 1,331. The certificated and classified staffs are under budget by 44 and 81 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

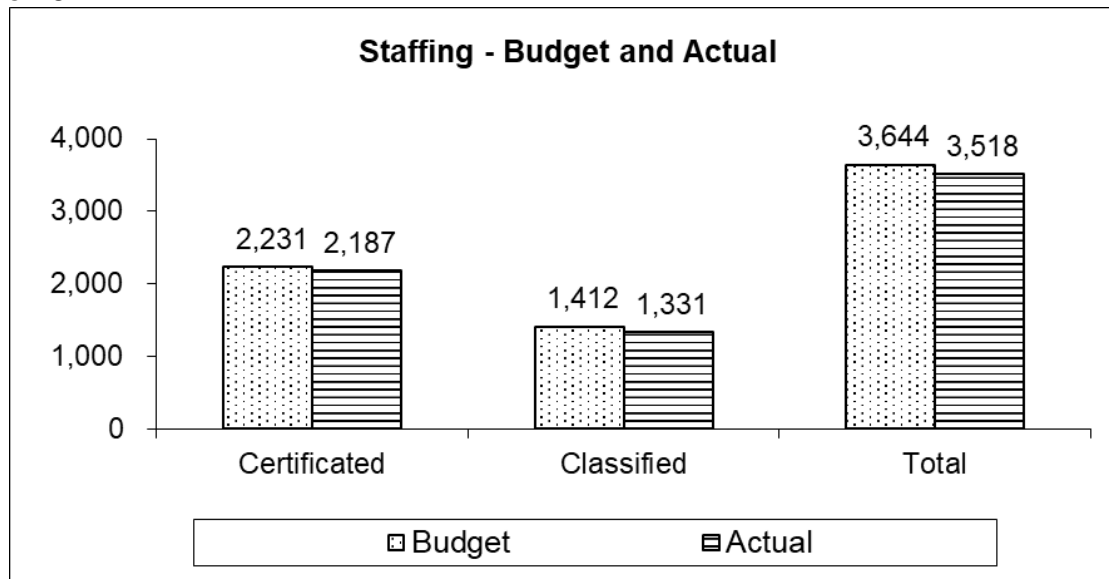


Table 20 compares the number of budgeted FTE to the number of actual FTE by program.

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)	1,535.58	1,503.09	32.49
Federal Stimulus (10)	-	-	-
Special Education (20)	349.50	337.25	12.25
Vocational Education (30-40)	111.60	108.95	2.65
Compensatory (50-60)	216.15	217.48	(1.33)
Other Instructional (70)	14.60	16.63	(2.03)
Support Services (80-90)	4.00	4.00	-
Total Certificated	2,231.43	2,187.40	44.03
<u>Classified Staff</u>			
Basic Education (01-03)	320.06	305.63	14.43
Federal Stimulus (10)	-	-	-
Special Education (20)	289.90	266.72	23.18
Vocational Education (30-40)	9.09	8.07	1.02
Compensatory (50-60)	122.22	106.86	15.36
Other Instructional (70)	24.84	24.60	0.24
Support Services (80-90)	646.01	618.94	27.07
Total Classified	1,412.12	1,330.82	81.30
<u>Total All Staff</u>	3,643.55	3,518.22	125.33
* Actual data through May 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.

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TACOMA SCHOOL DISTRICT NO. 10
Combined Balance Sheet - All Funds
As Of: **May 31, 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	88,485	10,000	0	0	5,660	0	104,145
236: Cash In Bank-Key Bank	573,548	(26,718)	0	0	65,412	76,855	689,098
237: Cash In Bank-Key Bank/Food Svc	49,967	0	0	0	0	0	49,967
240: Cash On Deposit With County	43,629,497	51,598,090	1,460,892	33,516,653	2,297,968	733,480	133,236,580
241: Warrants Outstanding	(3,925,967)	(4,426,983)	0	0	(20,137)	(2,145)	(8,375,232)
310: Taxes Receivable-Current Year	41,328,402	4,810,471	0	27,162,996	0	0	73,301,868
311: Taxes Receivable-Prior Year	890,550	103,598	0	567,232	0	0	1,561,380
312: Taxes Receivable-Delinquent	500,317	61,018	0	287,100	0	0	848,435
320: Due From Other Funds	263,095	0	0	0	2,732	10,699	276,526
330: AR Due From Other Gov't Units	193,340	0	0	0	330	0	193,670
340: Accounts Receivable	69,851	0	0	0	6,711	0	76,562
341: AR Employee Receivable	0	0	0	0	1,799	0	1,799
346: AR Payroll System Receivable	(80)	0	0	0	0	0	(80)
410: Inventory-Supplies & Materials	460,775	0	0	0	0	0	460,775
413: Inventory-Printing & Graphics	40,838	0	0	0	0	0	40,838
415: Inventory-Maintenance	230,197	0	0	0	0	0	230,197
425: Inventory-Food Service	2,285,128	0	0	0	0	0	2,285,128
450: Investments	19,650,000	180,000,000	0	0	0	0	199,650,000
Total Assets	106,327,944	232,129,475	1,460,892	61,533,981	2,360,476	818,890	404,631,658
Liabilities and Fund Balance							
Liabilities							
601: Liabilities	2,845,218	(334,937)	0	0	221,466	155,175	2,886,923
605: Accrued Salaries & Benefits	8,215,326	0	0	0	0	0	8,215,326
606: Est. Property/Liability Ins Payable	1,426,525	0	0	0	0	0	1,426,525
607: Horace Mann Auto Ins Payable	1,365	0	0	0	0	0	1,365
608: Nutrition Svcs Prepaid	139,512	0	0	0	0	0	139,512
610: FICA/Medicare Payable	4,783,905	0	0	0	0	0	4,783,905
611: Industrial Insurance Payable	11,711	0	0	0	0	0	11,711
612: Retirement Payable	1,226,984	0	0	0	0	0	1,226,984
613: Withholding Tax Payable	(1,159,086)	0	0	0	0	0	(1,159,086)
615: Involuntary/Court Ordered Payable	37,952	0	0	0	0	0	37,952
616: Sound Partnership Payable	1,873,724	0	0	0	0	0	1,873,724
617: Maintenance Deduct & Benefits Payable	(662,631)	0	0	0	0	0	(662,631)

Run Date: July 18, 2018

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TACOMA SCHOOL DISTRICT NO. 10

Combined Balance Sheet - All Funds

As Of: **May 31, 2018**

	Governmental Fund Types					Trust Fund	
	General	Capital Projects	Transportation Vehicle	Debt Service	ASB	Private Purpose	Fund Total
Liabilities and Fund Balance							
618: UNUM Life Insurance Payable	90	0	0	0	0	0	90
619: Cancer Insurance Payable	9,683	0	0	0	0	0	9,683
622: Flex Plan Dependent Care Payable	(39,397)	0	0	0	0	0	(39,397)
623: Flex Plan Medical Payable	97,809	0	0	0	0	0	97,809
624: TSA Payable	17,754	0	0	0	0	0	17,754
625: Flex Plan - Health Savings Account	(18,028)	0	0	0	0	0	(18,028)
626: Jury Duty Reimbursement Payable	(3,692)	0	0	0	0	0	(3,692)
627: United Way Payable	1,848	0	0	0	0	0	1,848
629: Veba III/Sick Leave Payable	8,001	0	0	0	0	0	8,001
630: Salary Deferral	148,247	0	0	0	0	0	148,247
632: Benefits And Voluntary Deductions	273,516	0	0	0	0	0	273,516
633: Union Benefits Payable	9,020	0	0	0	0	0	9,020
636: APA Salary Insurance Payable	67,474	0	0	0	0	0	67,474
637: Est Unemployment Payable	702,077	0	0	0	0	0	702,077
638: Est Compensated Absence Payable	991,680	0	0	0	0	0	991,680
639: Est Industrial Ins Payable	(87,664)	0	0	0	0	0	(87,664)
640: Due To Other Funds	2,316	247,348	0	0	13,855	13,007	276,526
641: AD & D Insurance Payable	(8,509)	0	0	0	0	0	(8,509)
643: Sales Tax Payable	10,173	0	0	0	0	0	10,173
650: Deposits - Grants	761,673	0	0	0	0	0	761,673
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	30,882	0	0	0	0	0	30,882
657: State Retiree Subsidy Payable	236,016	0	0	0	0	0	236,016
660: Beneficiary (Deceased EE)	1	0	0	0	0	0	1
752: Unavailable Revenue-Tuition	129,020	0	0	0	0	0	129,020
754: Unavailable Rev-Cash Register System	49,830	0	0	0	0	0	49,830
760: Unavailable Revenue -Taxes Receivable	42,719,269	4,975,087	0	28,017,328	0	0	75,711,684
Total Liabilities	64,836,619	4,887,498	0	28,017,328	235,606	168,182	98,145,234
Fund Balance							
840: Nonspendable - Inventory & Prepaid Items	4,294,404	0	0	0	24,244	0	4,318,648
819: Restricted to Fund Purposes	0	0	1,458,992	0	2,070,972	0	3,529,964

Run Date: July 18, 2018
Run Time: 3:00 pm
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TACOMA SCHOOL DISTRICT NO. 10
Combined Balance Sheet - All Funds
As Of: **May 31, 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							
821: Restricted for Carryover	655,799	0	0	0	0	0	655,799
830: Restricted for Debt Service	425,906	0	0	28,208,110	0	0	28,634,016
861: Restricted from Bond Proceeds	0	238,491,321	0	0	0	0	238,491,321
862: Restricted from Levy Proceeds	0	12,435,846	0	0	0	0	12,435,846
870: Committed to Contingencies	0	0	0	0	0	575,138	575,138
820: Assigned to Encumbrances	1,361,223	0	0	0	0	0	1,361,223
866: Assigned to Carryover	1,459,648	0	0	0	0	0	1,459,648
868: Assigned to C&I	2,938,537	0	0	0	0	0	2,938,537
875: Assigned to Future Operations	7,564,935	0	0	0	0	0	7,564,935
889: Assigned to Fund Purposes	0	1,315,501	0	0	0	0	1,315,501
890: Unassigned Fund Balance	7,454,962	(25,000,691)	1,900	5,308,543	29,654	75,569	(12,130,062)
891: Unassigned for Minimum FB Policy	15,335,910	0	0	0	0	0	15,335,910
Total Fund Balance	41,491,325	227,241,977	1,460,892	33,516,653	2,124,870	650,707	306,486,425
Total Liabilities and Fund Balance	106,327,944	232,129,475	1,460,892	61,533,981	2,360,476	818,890	404,631,658

Run Date: July 18, 2018

Run Time: 3:01 pm

Report ID: TS164.v3

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by State Object with % Spent
General Fund As Of: May 31, 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	2,382,524	1,312,573	1,069,951	55.1	2,407,146	1,297,573	1,109,573	53.9
1 - Credit Transfer	(2,382,524)	(1,312,573)	(1,069,951)	55.1	(2,407,146)	(1,297,573)	(1,109,573)	53.9
2 - Salaries - Certificated	188,352,001	133,792,564	54,559,437	71.0	193,841,795	139,839,650	54,002,145	72.1
3 - Salaries - Classified	68,400,030	50,773,551	17,626,479	74.2	72,603,838	53,938,957	18,664,881	74.3
4 - Employees Benefits & Payroll Taxes	91,790,709	69,992,105	21,798,604	76.3	102,145,367	76,795,163	25,350,204	75.2
5 - Supplies, Etc.	19,445,654	12,475,107	6,970,547	64.2	21,460,319	13,654,416	7,805,903	63.6
7 - Purchased Services	36,553,920	25,412,445	11,141,475	69.5	39,475,908	27,863,183	11,612,725	70.6
8 - Travel	961,120	858,561	102,559	89.3	863,688	707,148	156,540	81.9
9 - Capital Outlay	1,034,002	692,414	341,588	67.0	839,550	949,821	(110,271)	113.1
<u>District Total</u>	<u>406,537,436</u>	<u>293,996,747</u>	<u>112,540,689</u>	<u>72.3</u>	<u>431,230,465</u>	<u>313,748,337</u>	<u>117,482,128</u>	<u>72.8</u>

Run Date: July 18, 2018

Run Time: 3:04 pm

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TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
General Fund As Of: May 31, 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	4,283,413	4,294,404	10,991	100.3	128.4
860: Committed to Debt & Fiscal Mgmt	14,851,479	0	(14,851,479)	0.0	98.8
870: Committed to Contingencies	1,000,000	0	(1,000,000)	0.0	0.0
820: Assigned to Encumbrances	856,645	1,361,223	504,578	158.9	136.6
Total Debt and Fiscal Management	20,991,537	5,655,627	(15,335,910)	26.9	100.0
Restricted and Assigned FB					
821: Restricted for Carryover	864,428	655,799	(208,629)	75.9	97.4
830: Restricted for Debt Service	0	425,906	425,906	100.0	100.0
866: Assigned to Carryover	1,321,413	1,459,648	138,235	110.5	111.7
868: Assigned to C&I	2,448,846	2,938,537	489,691	120.0	176.7
875: Assigned to Future Operations	13,057,094	7,564,935	(5,492,159)	57.9	98.8
Total Restricted and Assigned FB	17,691,781	13,044,825	(4,646,956)	73.7	103.2
891: Unassigned for Minimum FB Policy	0	15,335,910	15,335,910	100.0	100.0
Total Beginning Fund Balance	38,683,318	34,036,362	(4,646,956)	88.0	101.7
Revenue					
1 - Local Taxes	86,613,373	83,796,626	(2,816,747)	96.7	99.2
2 - Local Non-Tax	6,751,765	5,713,269	(1,038,496)	84.6	99.3
3 - State - General Purpose	212,524,907	158,476,477	(54,048,430)	74.6	73.7
4 - State - Special Purpose	72,139,538	45,479,294	(26,660,244)	63.0	59.8
5 - Federal - General Purpose	429,072	237,975	(191,097)	55.5	77.7
6 - Federal - Special Purpose	38,066,220	25,518,453	(12,547,767)	67.0	64.1
7 - Revenue from other Districts	1,885,009	1,124,528	(760,481)	59.7	66.2
8 - Revenue from other Agencies	1,420,862	821,321	(599,541)	57.8	59.6
9 - Other Financing Sources	1,765,000	35,356	(1,729,644)	2.0	3.0
Total Revenue	421,595,746	321,203,299	(100,392,447)	76.2	76.1
Total Resources Available	460,279,064	355,239,661	(105,039,403)	77.2	78.6
Uses of Resources					
Expenditures					
01: Basic Education	218,697,095	159,909,284	58,787,811	73.1	73.2

Run Date: July 18, 2018

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TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
General Fund As Of: May 31, 2018

	Current Year Adopted Budget	Current Year Year to Date Actual	Under Budget (Over)	% Current Year Budget	% Prior Year Budget
Uses of Resources					
02: Basic Education - ALE	382,466	269,183	113,283	70.4	90.7
03: Basic Education-1418 Open	2,643,012	1,579,108	1,063,904	59.7	60.3
21: Special Education, State	48,120,226	38,322,308	9,797,918	79.6	79.8
22: SPED Infants & Tod - State	1,417,916	1,187,276	230,640	83.7	74.1
24: Special Education, Federal	7,124,594	4,605,461	2,519,133	64.6	66.5
31: Career & Tech Ed, State	12,136,046	9,083,107	3,052,939	74.8	74.5
34: Middle School CTE	1,969,847	1,621,977	347,870	82.3	79.4
38: Career & Tech Ed, Federal	245,412	115,991	129,421	47.3	31.3
51: Disadvantaged, Federal	11,438,068	8,333,410	3,104,658	72.9	65.3
52: School Improvement, Federal	1,189,966	1,109,732	80,234	93.3	88.9
55: Learning Assistance Prog,	12,284,751	9,006,222	3,278,529	73.3	72.7
56: State Institutions, Ctrs &	635,258	488,546	146,712	76.9	68.5
57: NegleCTEd & Delinquent	116,615	79,285	37,330	68.0	64.6
58: Special & Pilot Programs	2,904,570	782,742	2,121,828	26.9	27.0
59: Institutions - Adult Jails	83,107	64,033	19,074	77.0	21.4
61: Head Start, Federal	5,410,767	4,083,462	1,327,305	75.5	75.1
64: Limited English Proficienc	356,306	392,963	(36,657)	110.3	81.5
65: Transitional Bilingual, St	5,122,448	3,829,760	1,292,688	74.8	74.1
68: Indian Education, Federal	285,935	221,712	64,223	77.5	75.7
69: Other Compensatory Program	0	2,903	(2,903)	100.0	100.0
73: Summer School	615,948	95,820	520,128	15.6	16.1
74: Highly Capable, State	948,098	735,922	212,176	77.6	69.1
79: Other Instructional Pgms	13,170,148	2,659,845	10,510,303	20.2	20.4
89: Community Services	536,771	380,530	156,241	70.9	89.2
97: District-Wide Support	59,483,516	43,668,956	15,814,560	73.4	76.0
98: Nutrition Svcs	11,598,958	11,142,197	456,761	96.1	88.0
99: Pupil Transportation	12,312,621	9,976,604	2,336,017	81.0	72.9
Total Expenditures	431,230,465	313,748,337	117,482,128	72.8	72.3
Total Uses of Resources	431,230,465	313,748,337	117,482,128	72.8	72.3
Ending Fund Balance	29,048,599	41,491,325	12,442,726	142.8	155.0
840: Nonspendable - Inventory & Prepaid Items	4,283,413	4,294,404	10,991	100.3	128.4
860: Committed to Debt & Fiscal Mgmt	14,851,479	0	(14,851,479)	0.0	98.8
870: Committed to Contingencies	1,000,000	0	(1,000,000)	0.0	0.0
820: Assigned to Encumbrances	856,645	1,361,223	504,578	158.9	136.6

Run Date: July 18, 2018

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TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
General Fund As Of: May 31, 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>
Total Debt and Fiscal Management	20,991,537	5,655,627	(15,335,910)	26.9	100.0
821: Restricted for Carryover	0	655,799	655,799	100.0	158.4
830: Restricted for Debt Service	0	425,906	425,906	100.0	100.0
866: Assigned to Carryover	0	1,459,648	1,459,648	100.0	1,191.9
868: Assigned to C&I	0	2,938,537	2,938,537	100.0	100.0
875: Assigned to Future Operations	8,057,062	7,564,935	(492,127)	93.9	149.5
Total Restricted and Assigned FB	8,057,062	13,044,825	4,987,763	161.9	174.9
890: Unassigned Fund Balance	0	7,454,962	7,454,962	100.0	100.0
891: Unassigned for Minimum FB Policy	0	15,335,910	15,335,910	100.0	100.0
Total Fund Balance	29,048,599	41,491,325	12,442,726	142.8	155.0

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TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account w/% Received
General Fund As Of: May 31, 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	85,570,000	85,134,224	(435,776)	99.5	86,000,000	83,796,626	(2,203,374)	97.4
13000: Sale Of Tax Title Property	1,941	0	(1,941)	0.0	1,941	0	(1,941)	0.0
19000: Other Local Taxes	221,882	0	(221,882)	0.0	611,432	0	(611,432)	0.0
1 - Local Taxes	85,793,823	85,134,224	(659,599)	99.2	86,613,373	83,796,626	(2,816,747)	96.7
2 - Local Non-Tax								
21000: Tuition & Fees - Unassigned	533,809	1,209,008	675,199	226.5	562,710	1,028,509	465,799	182.8
21010: Regular Student Fees	50,000	49,178	(822)	98.4	50,000	28,428	(21,573)	56.9
21020: ALE Student Fees	0	900	900	100.0	0	300	300	100.0
21730: Summer School - Tuition & Fees	0	0	0	100.0	0	(600)	(600)	100.0
21800: Convenience Fee	0	35,982	35,982	100.0	0	40,109	40,109	100.0
21860: Community School - Tuition & Fees	0	0	0	100.0	0	0	0	100.0
22000: Sales of Goods, Supplies, & Svcs	10,000	70	(9,930)	0.7	10,000	13,837	3,837	138.4
22010: Sale of Supplies & Svcs - FR 1	160,000	242,102	82,102	151.3	250,000	154,672	(95,328)	61.9
22020: Sale of Supplies & Svcs - FR 2	100,000	117,729	17,729	117.7	140,000	25,386	(114,614)	18.1
22030: Sale of Supplies & Svcs-Schools	0	638	638	100.0	0	200	200	100.0
22040: Sale of Recoverable Items	140,000	88,529	(51,471)	63.2	90,000	63,467	(26,533)	70.5
22050: Sale of Supplies & Svcs - Trip 1	100,000	66,720	(33,281)	66.7	35,000	104,676	69,676	299.1
22060: Sale of Supplies & Svcs - Trip 2	50,000	52,241	2,241	104.5	50,000	104,608	54,608	209.2
22100: Other Storeroom Sales	5,000	4,334	(666)	86.7	5,000	3,173	(1,827)	63.5
22200: Copy Center Reimbursements	50,000	46,206	(3,794)	92.4	50,000	53,864	3,864	107.7
22310: CTE Sales of Goods, Supplies & Svcs	40,000	40,965	965	102.4	40,000	35,961	(4,039)	89.9
22910: Nutrition Service Sales	1,594,128	1,591,411	(2,717)	99.8	1,592,014	1,615,772	23,758	101.5
22940: NS Sales - Special Events	9,571	10,552	981	110.2	0	10,711	10,711	100.0
22960: NS Sales - Breakfast	103,982	127,295	23,313	122.4	131,318	139,073	7,755	105.9
22981: NS Convenience Fees	27,021	0	(27,021)	0.0	42,583	0	(42,583)	0.0
22990: School Bus Revenue	0	4,395	4,395	100.0	0	6,406	6,406	100.0
23000: Investment Earnings	75,000	166,837	91,837	222.4	100,000	282,070	182,070	282.1
25000: Gifts, Grants, & Donations (Local)	200,000	191,182	(8,818)	95.6	349,440	287,765	(61,675)	82.4
26000: Fines & Damages	45,000	22,485	(22,515)	50.0	45,000	58,700	13,700	130.4
27000: Rentals & Leases	375,000	266,640	(108,361)	71.1	375,000	301,989	(73,011)	80.5
27020: Facility Use - Utility Surcharge	15,800	12,674	(3,126)	80.2	85,750	12,130	(73,621)	14.1
27030: Facility Use - Custodial Labor	245,200	163,436	(81,764)	66.7	251,350	179,548	(71,802)	71.4
27040: Facility Use - Field/Stadium Maint	17,500	3,858	(13,643)	22.0	13,600	1,925	(11,675)	14.2
27050: Facility Use - Security	0	4,150	4,150	100.0	0	220	220	100.0
27060: Facility Use - Theater Tech	22,000	27,184	5,184	123.6	29,000	30,307	1,307	104.5
28000: Insurance Recoveries	45,000	87,379	42,379	194.2	0	109,596	109,596	100.0

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TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account w/% Received
General Fund As Of: May 31, 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								
29000: Local Support Non Tax-Unassigned	1,017,000	1,064,740	47,740	104.7	1,127,000	612,736	(514,264)	54.4
29001: Procurement Card Rebates	500,000	449,947	(50,053)	90.0	500,000	360,741	(139,259)	72.1
29010: Cash Over/Short	0	(339)	(339)	100.0	0	2,439	2,439	100.0
29060: Timber Sales	0	112,172	112,172	100.0	0	0	0	100.0
29070: CPF Indirect	700,000	0	(700,000)	0.0	700,000	0	(700,000)	0.0
29100: E-Rate Discount	0	0	0	100.0	0	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	52,899	(17,101)	75.6	70,000	40,370	(29,630)	57.7
29240: Vending-Beverage Commissions	1,000	1,282	282	128.2	1,000	858	(142)	85.8
29250: Vending-Food Commissions	1,000	1,048	48	104.8	1,000	951	(49)	95.1
29260: Other Commissions/Rebates	10,000	4,952	(5,048)	49.5	5,000	2,375	(2,625)	47.5
2 - Local Non-Tax	6,363,011	6,320,779	(42,232)	99.3	6,751,765	5,713,269	(1,038,496)	84.6
3 - State - General Purpose								
31000: Apportionment	181,485,618	132,885,464	(48,600,154)	73.2	194,932,463	144,259,156	(50,673,307)	74.0
31210: Apportionment - Special Ed	6,559,797	4,981,929	(1,577,868)	75.9	6,870,521	5,330,172	(1,540,349)	77.6
33000: Local Effort Assistance	10,064,107	8,048,822	(2,015,285)	80.0	10,721,923	8,886,909	(1,835,014)	82.9
39000: Other State General Purpose - Unassigned	0	0	0	100.0	0	240	240	100.0
3 - State - General Purpose	198,109,522	145,916,215	(52,193,307)	73.7	212,524,907	158,476,477	(54,048,430)	74.6
4 - State - Special Purpose								
41000: Special Purpose - Unassigned	8,500,000	(85)	(8,500,085)	0.0	8,500,000	174,805	(8,325,195)	2.1
41210: Special Education	25,385,734	18,044,284	(7,341,450)	71.1	28,639,459	20,877,840	(7,761,619)	72.9
41220: SPED Infants & Toddlers - State	1,337,810	961,867	(375,943)	71.9	1,488,812	1,221,302	(267,510)	82.0
41550: Learning Assistance	8,561,928	6,340,617	(2,221,311)	74.1	12,892,846	9,583,632	(3,309,214)	74.3
41560: State Institutions, Centers, and Homes - I	580,934	269,712	(311,222)	46.4	584,953	274,018	(310,935)	46.8
41580: Special & Pilot Programs	2,437,099	612,397	(1,824,702)	25.1	2,948,556	682,859	(2,265,697)	23.2
41590: Institutions - Juveniles in Adult Jail	84,795	0	(84,795)	0.0	87,013	37,032	(49,981)	42.6
41650: Transitional Bilingual	3,122,493	2,292,045	(830,448)	73.4	3,531,462	2,872,255	(659,207)	81.3
41740: Highly Capable	286,652	212,668	(73,984)	74.2	646,978	480,933	(166,045)	74.3
41980: School Nutrition Services	241,000	185,796	(55,204)	77.1	225,830	191,905	(33,925)	85.0
41990: Transportation - Operations	11,726,209	8,294,292	(3,431,917)	70.7	12,593,629	9,082,713	(3,510,916)	72.1
4 - State - Special Purpose	62,264,654	37,213,594	(25,051,060)	59.8	72,139,538	45,479,294	(26,660,244)	63.0
5 - Federal - General Purpose								
52000: Direct Federal Revenue - Unassigned	299,125	225,768	(73,357)	75.5	429,072	215,107	(213,965)	50.1

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TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account w/% Received
General Fund As Of: May 31, 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								
55000: Federal Forests	0	6,507	6,507	100.0	0	22,867	22,867	100.0
5 - Federal - General Purpose	299,125	232,275	(66,850)	77.7	429,072	237,975	(191,097)	55.5
6 - Federal - Special Purpose								
61000: Special Purpose - OSPI Unassigned	12,000	8,162	(3,838)	68.0	12,000	12,213	213	101.8
61240: Special Ed - Supplemental	7,399,960	3,914,261	(3,485,699)	52.9	7,432,233	3,829,597	(3,602,636)	51.5
61380: CTE - Carl Perkins Grant	249,045	66,366	(182,679)	26.6	257,560	98,204	(159,356)	38.1
61510: Disadvantaged - Title IA	13,111,106	7,404,292	(5,706,814)	56.5	12,004,252	7,604,494	(4,399,758)	63.3
61520: School Improvement - TII, IV, V & VI	1,861,400	1,444,396	(417,004)	77.6	1,248,869	1,032,539	(216,330)	82.7
61570: Institutions - Neglected & Delinquent	107,783	9,822	(97,961)	9.1	122,387	73,866	(48,521)	60.4
61640: Limited English Proficiency	397,425	300,337	(97,088)	75.6	363,432	367,121	3,689	101.0
61880: Child Care - Federal	0	0	0	100.0	0	22,473	22,473	100.0
61890: Other Community Services	115,071	0	(115,071)	0.0	115,071	0	(115,071)	0.0
61910: Regular Lunch Reimbursement	142,867	134,237	(8,630)	94.0	171,979	142,824	(29,155)	83.0
61920: Reduced Price Lunch Reimbursement	673,121	496,921	(176,200)	73.8	636,094	586,895	(49,199)	92.3
61930: Free Lunch Reimbursement	6,603,642	4,901,545	(1,702,097)	74.2	6,240,663	4,675,544	(1,565,119)	74.9
61940: Certified Lunch Reimbursement	175,151	127,878	(47,273)	73.0	159,873	124,631	(35,242)	78.0
61950: Regular Breakfast Reimbursement	16,657	18,298	1,641	109.9	23,600	21,354	(2,246)	90.5
61960: Reduced Price Breakfast Reimbursement	161,671	124,708	(36,963)	77.1	160,799	152,140	(8,659)	94.6
61970: Free Breakfast Reimbursement	2,086,313	1,495,009	(591,304)	71.7	1,916,430	1,486,006	(430,424)	77.5
61980: Free Snack Reimbursement	68,557	46,959	(21,598)	68.5	63,068	42,250	(20,818)	67.0
61990: Fresh Fruit & Vegetable Reimbursement	88,825	53,994	(34,831)	60.8	102,400	70,150	(32,250)	68.5
62610: Head Start	5,272,264	3,478,965	(1,793,299)	66.0	5,978,898	4,021,924	(1,956,974)	67.3
62680: Indian Education - ED	152,735	116,355	(36,380)	76.2	174,149	135,557	(38,592)	77.8
63000: Federal Grants Through Other Entities - U	0	31,200	31,200	100.0	0	0	0	100.0
63210: SPED Medicaid Match	0	201,495	201,495	100.0	0	118,416	118,416	100.0
69980: USDA Commodities	716,906	882,463	165,557	123.1	882,463	900,255	17,792	102.0
6 - Federal - Special Purpose	39,412,499	25,257,662	(14,154,837)	64.1	38,066,220	25,518,453	(12,547,767)	67.0
7 - Revenue from other Districts								
71210: Special Education	1,885,009	1,247,619	(637,390)	66.2	1,885,009	1,124,528	(760,481)	59.7
7 - Revenue from other Districts	1,885,009	1,247,619	(637,390)	66.2	1,885,009	1,124,528	(760,481)	59.7
8 - Revenue from other Agencies								
81000: Governmental Entities	248,441	146,632	(101,809)	59.0	202,241	98,790	(103,451)	48.8
82000: Private Foundations Revenue	0	73,683	73,683	100.0	0	145,233	145,233	100.0

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TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account w/% Received
General Fund As Of: May 31, 2018

State Account
District Account

8 - Revenue from other Agencies

85000: Educational Service Districts

8 - Revenue from other Agencies

9 - Other Financing Sources

93000: Sale of Equipment

95000: Long-Term Financing

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>
	1,142,198	608,794	(533,404)	53.3	1,218,621	577,298	(641,323)	47.4
	1,390,639	829,108	(561,531)	59.6	1,420,862	821,321	(599,541)	57.8
	0	50,955	50,955	100.0	0	35,356	35,356	100.0
	0	0	0	100.0	0	0	0	100.0
	1,700,000	0	(1,700,000)	0.0	1,765,000	0	(1,765,000)	0.0
	1,700,000	50,955	(1,649,045)	3.0	1,765,000	35,356	(1,729,644)	2.0
	<u>397,218,282</u>	<u>302,202,431</u>	<u>(95,015,851)</u>	<u>76.1</u>	<u>421,595,746</u>	<u>321,203,299</u>	<u>(100,392,447)</u>	<u>76.2</u>

Run Date: July 18, 2018

Run Time: 3:13 pm

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TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: May 31, 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	189,396,845	187,627,687	16,738,192	142,561,280	27,514,517	17,551,890	90.6
01030: BE Attendance BECCA	0	123,683	7,476	20,157	4,909	98,616	20.3
01040: BE Building Contributions	0	498,024	38,431	142,149	32,415	323,460	35.1
01050: BE Kindergarten Contributions	0	27,054	3,488	20,557	2,083	4,414	83.7
01079: BE Categorical Carryover	227,083	(1,246,383)	0	0	0	(1,246,383)	0.0
01240: BE SPED Peer Review Pool	85,000	85,000	5,932	28,598	4,527	51,875	39.0
01250: BE Campus Security	2,257,850	2,257,850	140,059	1,909,074	291,003	57,774	97.4
01280: BE HS Graduation	78,000	78,000	5,312	35,205	50,947	(8,152)	110.5
01310: BE Para Coverage	5,000	5,000	607	2,931	0	2,069	58.6
01320: BE Peer Review Pool	75,000	75,000	831	8,670	0	66,330	11.6
01430: BE Instructional	1,392,981	1,404,981	73,821	651,894	146,077	607,010	56.8
01440: BE - Non-Instructional	478,042	478,042	2,958	158,023	69,158	250,861	47.5
01450: BE Instructional	3,422,651	3,422,651	281,074	2,363,628	454,212	604,810	82.3
01460: BE FB Non-Instructional	524,513	524,513	13,199	115,962	18,056	390,496	25.6
01470: BE High Needs Support	1,800,000	1,813,293	126,986	1,140,480	251,903	420,910	76.8
01480: BE Strategic Goals/Initiatives	406,907	438,259	3,762	80,784	11,624	345,851	21.1
01650: BE Special Programs	2,003,569	2,031,304	140,033	1,311,564	442,038	277,703	86.3
01660: BE Next Move	0	0	14,577	113,677	23,953	(137,629)	100.0
01701: BE OP OT Relief Pool	95,000	67,244	0	98,362	0	(31,118)	146.3
01880: BE Partner School	7,608,425	7,803,158	717,644	6,089,660	1,245,737	467,761	94.0
01901: BE Running Start	1,537,023	1,740,787	525,443	1,088,701	606,992	45,094	97.4
01905: BE Int'l Baccalaureate	772,414	777,414	51,935	375,204	122,170	280,040	64.0
01915: BE Bargained Enhancement 5-10	1,316,946	1,316,946	11,385	81,876	6,967	1,228,103	6.7
01940: BE MS Athletic Reserve	0	80,710	0	0	0	80,710	0.0
01990: BE Curriculum & Instruction	2,265,000	2,274,867	87,392	1,297,428	194,078	783,361	65.6
01991: BE Curriculum & Instruction 1x	2,948,846	3,438,537	0	213,422	0	3,225,115	6.2
Total 01: Basic Education	218,697,095	217,143,621	18,990,534	159,909,284	31,493,366	25,740,971	88.1
02: Basic Education - ALE							
02000: BE Alternative Learning Exp	382,466	321,689	27,904	269,183	23,247	29,259	90.9
Total 02: Basic Education - ALE	382,466	321,689	27,904	269,183	23,247	29,259	90.9
03: Basic Education-1418 Open							
03000: Basic Ed - 1418 Open Doors	2,643,012	2,465,502	89,746	1,579,108	559,176	327,218	86.7
Total 03: Basic Education-1418 Open	2,643,012	2,465,502	89,746	1,579,108	559,176	327,218	86.7
21: Special Education, State							

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TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: May 31, 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>
21: Special Education, State							
21000: Special Education - State	47,112,226	48,053,609	4,582,145	37,665,074	9,178,378	1,210,157	97.5
21560: SPED - State Safety Net	1,000,000	1,000,000	65,157	657,183	112,092	230,725	76.9
21720: SPED - District Settlement	8,000	8,000	0	0	0	8,000	0.0
21900: SPED Work Training	0	2,422	0	52	55	2,315	4.4
Total 21: Special Education, State	48,120,226	49,064,031	4,647,302	38,322,308	9,290,525	1,451,198	97.0
22: SPED Infants & Tod - State							
22000: SPED Infants & Toddlers-State	1,417,916	1,417,916	154,809	1,187,276	173,825	56,815	96.0
Total 22: SPED Infants & Tod - State	1,417,916	1,417,916	154,809	1,187,276	173,825	56,815	96.0
24: Special Education, Federal							
24507: SPED IDEAB Flow Thru 16-17	0	0	854	68,853	0	(68,853)	100.0
24508: SPED IDEAB Flow Thru 17-18	6,006,708	6,037,923	470,707	3,891,335	812,495	1,334,093	77.9
24517: SPED IDEAB Preschool 16-17	0	0	0	2,420	0	(2,420)	100.0
24518: SPED IDEAB Preschool 17-18	208,226	208,230	19,999	165,067	28,612	14,551	93.0
24567: SPED Safety Net 16-17	0	0	0	13,355	0	(13,355)	100.0
24568: SPED Safety Net 17-18	909,660	909,660	48,078	464,431	80,039	365,190	59.9
Total 24: Special Education, Federal	7,124,594	7,155,813	539,637	4,605,461	921,147	1,629,206	77.2
31: Career & Tech Ed, State							
31000: CTE Technical Support	145,510	145,510	11,470	131,762	22,925	(9,177)	106.3
31200: CTE JROTC	531,144	531,144	52,469	443,272	84,808	3,063	99.4
31510: CTE Administration	2,239,060	1,892,294	164,562	1,233,443	526,810	132,041	93.0
31600: CTE Agriculture & Science	461,858	461,858	46,607	371,892	74,966	15,001	96.8
31605: CTE Lincoln Tree Farm Harvest	0	87,188	2,256	15,425	12,229	59,534	31.7
31610: CTE Business Education	1,424,209	1,424,209	137,995	1,255,713	234,177	(65,681)	104.6
31620: CTE Marketing Education	362,087	362,087	35,947	293,234	54,661	14,193	96.1
31630: CTE Diversified Occupations	702,016	702,016	63,220	538,365	87,122	76,529	89.1
31640: CTE Trade & Industry	1,427,383	1,427,383	149,942	1,248,104	215,083	(35,804)	102.5
31650: CTE Family & Consumer Science	1,064,150	1,064,150	99,674	776,827	163,971	123,352	88.4
31660: CTE Next Move	298,741	298,741	12,673	114,547	20,180	164,015	45.1
31670: CTE Technology	672,236	672,236	88,603	605,885	105,065	(38,714)	105.8
31680: CTE Health Occupations	362,457	362,457	43,240	327,496	73,237	(38,276)	110.6
31710: CTE Career Guidance	537,659	537,659	48,315	405,360	82,550	49,748	90.7
31880: CTE Partner School	1,627,077	1,625,296	140,613	1,124,828	206,192	294,276	81.9
31901: CTE Running Start	113,634	137,902	16,557	93,375	53,625	(9,098)	106.6
31902: CTE Open Doors	166,825	139,707	0	103,580	39,420	(3,293)	102.4

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TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: May 31, 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>
Total 31: Career & Tech Ed, State	12,136,046	11,871,837	1,114,144	9,083,107	2,057,021	731,708	93.8
34: Middle School CTE							
34500: CTE Middle School	1,969,847	2,142,476	155,260	1,621,977	278,318	242,181	88.7
Total 34: Middle School CTE	1,969,847	2,142,476	155,260	1,621,977	278,318	242,181	88.7
38: Career & Tech Ed, Federal							
38507: CTE Perkins Grant 16-17	0	0	0	432	0	(432)	100.0
38508: CTE Perkins Grant 17-18	245,412	245,413	18,685	115,559	24,662	105,192	57.1
Total 38: Career & Tech Ed, Federal	245,412	245,413	18,685	115,991	24,662	104,760	57.3
51: Disadvantaged, Federal							
51407: T1 SIG Cohort III Yr 3 16-17	0	0	0	10,479	0	(10,479)	100.0
51408: T1 SIG Cohort III Yr 4 17-18	507,657	1,827,565	185,491	1,346,942	286,498	194,125	89.4
51507: T1-A Disadvantaged 16-17	0	0	97	87,509	(132)	(87,377)	100.0
51508: T1-A Disadvantaged 17-18	10,797,262	10,796,037	802,163	6,649,111	1,392,336	2,754,590	74.5
51537: T10-C Homeless Ed 16-17	0	0	0	691	0	(691)	100.0
51538: T10-C Homeless Ed 17-18	38,113	38,113	6,936	32,827	69	5,217	86.3
51607: T1-D Neglect & Delinqnt 16-17	0	0	0	864	0	(864)	100.0
51608: T1-D Neglect & Delinqnt 17-18	95,036	101,329	7,989	66,316	13,175	21,838	78.4
51638: T1-A Priority/Focus Schools 18	0	247,744	7,485	138,670	32,009	77,065	68.9
Total 51: Disadvantaged, Federal	11,438,068	13,010,788	1,010,161	8,333,410	1,723,956	2,953,423	77.3
52: School Improvement, Federa							
52428: Title IV - Part A	0	127,204	10,512	87,387	18,913	20,904	83.6
52476: T2-A Teacher Quality 15-16	0	0	0	0	0	0	100.0
52477: T2-A Teacher Quality 16-17	0	0	0	15,911	0	(15,911)	100.0
52478: T2-A Teacher Quality 17-18	1,189,966	1,370,467	115,428	1,006,433	199,272	164,762	88.0
Total 52: School Improvement, Federa	1,189,966	1,497,671	125,940	1,109,732	218,185	169,755	88.7
55: Learning Assistance Prog,							
55500: Learning Assistance Program	8,135,907	8,616,410	713,293	6,127,204	1,853,782	635,424	92.6
55520: LAP - High Poverty	4,148,844	4,148,844	366,591	2,879,018	414,834	854,992	79.4
Total 55: Learning Assistance Prog,	12,284,751	12,765,254	1,079,884	9,006,222	2,268,616	1,490,416	88.3
56: State Institutions, Ctrs &							
56510: Remann Hall	635,258	635,258	61,169	488,546	73,774	72,938	88.5
Total 56: State Institutions, Ctrs &	635,258	635,258	61,169	488,546	73,774	72,938	88.5
57: NegleCTEd & Delinquent							
57517: T1-D Neglect/Delinquent 16-17	0	0	0	864	0	(864)	100.0

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TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: May 31, 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>
57: NegleCTEd & Delinquent							
57518: T1-D Neglect/Delinquent 17-18	116,615	146,746	8,905	78,420	14,180	54,146	63.1
Total 57: NegleCTEd & Delinquent	116,615	146,746	8,905	79,285	14,180	53,281	63.7
58: Special & Pilot Programs							
58020: Collection of Evidence	25,000	41,400	0	0	0	41,400	0.0
58079: Certification Bonus	1,990,972	1,990,972	0	0	0	1,990,972	0.0
58147: Required Action District 16-17	0	0	325	3,572	0	(3,572)	100.0
58148: Required Action District 17-18	515,596	505,380	65,367	376,520	85,980	42,880	91.5
58168: Homeless Student Stability 18	0	99,000	8,094	67,799	13,243	17,958	81.9
58178: Alternate Route to Teaching 18	0	7,500	1,169	2,500	2,500	2,500	66.7
58188: TPEP Administrator Training	0	14,732	0	11,172	3,560	0	100.0
58198: LifeSkills Training Substance	0	2,617	249	1,833	123	661	74.7
58218: Jobs for Washington Grad 17-18	0	15,888	0	1,922	0	13,966	12.1
58228: IB Registration Fee Reimb-Foss	0	11,178	11,178	11,178	0	0	100.0
58238: Comprehensive School Improv.	0	52,521	0	0	9,207	43,314	17.5
58258: Computer Science & Education	0	27,571	0	27,571	0	0	100.0
58317: Beg Ed Support Team 16-17	0	0	87	2,423	(694)	(1,729)	100.0
58318: Beg Ed Support Team 17-18	245,831	181,547	17,740	143,004	28,470	10,073	94.5
58338: Aerospace & Adv. Manufacturing	0	24,767	28,054	28,054	(1,846)	(1,441)	105.8
58638: Priority Schools-Non Title I	0	37,384	2,870	15,319	10,530	11,535	69.1
58658: Admin Intern Program 17-18	0	14,980	984	5,846	267	8,866	40.8
58668: Recruiting Wash Teachers 17-18	0	19,860	1,123	5,180	6,091	8,589	56.8
58678: WA 1st Robotics Competition 18	0	16,824	0	10,232	6,276	316	98.1
58688: WA FIRST-FIRST Lego League 18	0	2,430	70	1,220	(5)	1,215	50.0
58698: WA FIRST- FIRST Tech Challenge	0	5,984	682	2,865	2,746	373	93.8
58728: Advanced Placement Computer	0	7,477	5,882	5,882	1,593	2	100.0
58778: TPEP Teacher Training 17-18	127,171	120,174	12,316	58,651	30,774	30,749	74.4
Total 58: Special & Pilot Programs	2,904,570	3,200,186	156,190	782,742	198,818	2,218,626	30.7
59: Institutions - Adult Jails							
59100: Inst - Juveniles in Adult Jail	83,107	93,036	7,728	64,033	12,764	16,239	82.5
Total 59: Institutions - Adult Jails	83,107	93,036	7,728	64,033	12,764	16,239	82.5
61: Head Start, Federal							
61517: Head Start Regular 16-17	0	1,270,591	9,423	1,260,028	388	10,175	99.2
61518: Head Start Regular 17-18	5,361,690	5,365,690	435,097	2,812,462	731,577	1,821,651	66.1
61527: Head Start Training 16-17	0	30,602	0	3,029	0	27,573	9.9

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TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: May 31, 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>
61: Head Start, Federal							
61528: Head Start Training 17-18	49,077	49,077	0	7,942	751	40,384	17.7
Total 61: Head Start, Federal	5,410,767	6,715,960	444,520	4,083,462	732,716	1,899,782	71.7
64: Limited English Proficiency							
64507: Limited English 16-17	0	0	0	1,210	0	(1,210)	100.0
64508: Limited English 17-18	356,306	517,887	22,970	391,753	87,535	38,599	92.5
Total 64: Limited English Proficiency	356,306	517,887	22,970	392,963	87,535	37,389	92.8
65: Transitional Bilingual, St							
65000: Transitional Bilingual	5,122,448	5,275,518	452,843	3,829,760	752,293	693,466	86.9
Total 65: Transitional Bilingual, St	5,122,448	5,275,518	452,843	3,829,760	752,293	693,466	86.9
68: Indian Education, Federal							
68508: Indian Education 17-18	285,935	274,485	22,916	221,712	16,327	36,446	86.7
68509: Indian Education 18-19	0	0	0	0	21,885	(21,885)	100.0
Total 68: Indian Education, Federal	285,935	274,485	22,916	221,712	38,212	14,561	94.7
69: Other Compensatory Program							
69200: District Conferences	0	17,417	0	2,903	2,202	12,312	29.3
Total 69: Other Compensatory Program	0	17,417	0	2,903	2,202	12,312	29.3
73: Summer School							
73000: Summer School - District	550,807	253,098	9,757	92,380	17,273	143,445	43.3
73010: Summer School - Buildings	0	3,020	0	2,067	0	953	68.4
73110: Summer School-Credit Retrieval	0	0	0	1,272	0	(1,272)	100.0
73120: Summer School-Transition	0	0	0	66	0	(66)	100.0
73130: Summer School-Targeted	0	0	0	37	0	(37)	100.0
73140: Summer School -Enrichment	0	0	0	0	37,650	(37,650)	100.0
73880: Summer School - Partner School	65,141	19,417	0	0	0	19,417	0.0
Total 73: Summer School	615,948	275,535	9,757	95,820	54,923	124,791	54.7
74: Highly Capable, State							
74000: Highly Capable	948,098	949,871	86,688	735,922	177,214	36,735	96.1
Total 74: Highly Capable, State	948,098	949,871	86,688	735,922	177,214	36,735	96.1
79: Other Instructional Pgms							
79000: Other Instructional Programs	10,458,758	3,903,872	0	0	0	3,903,872	0.0
79010: Tuition Based Preschool	468,000	528,368	40,171	386,713	66,600	75,055	85.8
79040: Head Start Contributions	0	143	0	530	35	(422)	395.2
79107: Early Childhood Ed 16-17	0	0	0	0	5	(5)	100.0
79108: Early Childhood Ed 17-18	1,182,462	1,170,744	109,751	882,779	157,792	130,173	88.9

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TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: May 31, 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							
79109: Early Childhood Ed 18-19	0	0	0	0	11,119	(11,119)	100.0
79128: Whole Kids Foundation	0	2,000	371	371	43	1,585	20.7
79168: City Truancy Grant 17-18	48,000	48,000	4,043	29,269	1,733	16,999	64.6
79188: Wallace Foundation 17-18	0	400,000	38,830	207,896	70,141	121,963	69.5
79207: JROTC - Army 16-17	0	0	0	2,593	0	(2,593)	100.0
79208: JROTC - Army 17-18	176,801	176,801	16,280	98,375	26,208	52,218	70.5
79228: Refugee Impact 17-18	12,000	17,500	0	10,000	929	6,571	62.5
79267: JROTC - Navy 16-17	0	0	0	1,787	0	(1,787)	100.0
79268: JROTC - Navy 17-18	71,564	71,564	37	49,717	1,456	20,391	71.5
79270: JROTC - Navy Start Up	0	1,095	(414)	1,262	205	(372)	134.0
79298: JROTC - Navy Orientation 17-18	0	2,079	652	1,588	0	491	76.4
79338: City of Tacoma Mini Grants 18	0	8,000	3,070	8,014	0	(14)	100.2
79345: Gates AP/IB Support	0	18,352	0	0	498	17,854	2.7
79378: Stuart Foundation Grant 17-18	0	410,488	20,231	170,011	36,332	204,146	50.3
79388: ECEAP USDA Meals/Snacks 17-18	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
79453: Family Literacy Project	0	11,500	0	0	0	11,500	0.0
79497: Tacoma Truancy Center 16-17	0	0	0	2,046	0	(2,046)	100.0
79498: Tacoma Truancy Center 17-18	68,982	68,982	0	28,153	0	40,829	40.8
79507: JROTC - Air Force 16-17	0	0	0	1,728	0	(1,728)	100.0
79508: JROTC - Air Force 17-18	84,889	84,889	7,095	59,745	13,498	11,646	86.3
79537: JROTC - Marines 16-17	0	0	0	1,728	0	(1,728)	100.0
79538: JROTC - Marines 17-18	95,818	95,818	9,195	73,582	15,478	6,758	92.9
79580: Curriculum Fundraising	0	787,313	47,793	269,949	42,424	474,939	39.7
79585: International Exchange Program	94,710	94,710	8,666	72,993	14,888	6,830	92.8
79590: Read 2 Me (formerly Werlin)	42,247	42,247	7,000	24,500	10,500	7,247	82.8
79658: WaKIDS 17-18	13,821	3,920	0	3,906	0	14	99.6
79678: College Spark Washington Yr 1	0	45,000	0	9,053	7,300	28,647	36.3
79693: Lincoln Ctr Gates Grant	0	15,595	0	114	193	15,288	2.0
79733: Lincoln Ctr Extended Day Supp.	0	6,876	0	0	0	6,876	0.0
79747: UWT Dual Track ELL 16-17	0	0	0	66	0	(66)	100.0
79754: Greater Tacoma Community Fdtn	0	11,900	5,090	5,558	2,179	4,163	65.0
79755: Tacoma Schools Fdtn Awards	0	26,075	1,566	9,383	4,036	12,656	51.5
79780: Hilltop Artists	96,092	96,092	16,015	64,061	32,031	0	100.0

Run Date: July 18, 2018

Run Time: 3:13 pm

Report ID:TS152.v3

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: May 31, 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							
79798: GRADS-Teen Parent Enhance	0	7,500	3,570	4,408	749	2,343	68.8
79818: Tacoma Whole Child Int 17-18	202,241	202,241	1,505	128,464	59,476	14,301	92.9
79827: Early Warning Indicator Sys Y3	0	0	0	438	0	(438)	100.0
79850: Arts Collaboration	31,425	31,425	4,811	24,933	1,923	4,569	85.5
79910: NFL Foundation	0	698	0	0	0	698	0.0
79947: Bridge to College Courses Yr 2	0	7,608	1,261	7,177	299	132	98.3
79948: Bridge to College Courses Yr 3	0	1,500	0	0	0	1,500	0.0
79967: College Readiness Initiative	0	19,792	0	16,400	0	3,392	82.9
79978: The Hartford Commitment	0	10,000	0	0	0	10,000	0.0
79988: College in the High School-TCC	0	5,700	0	554	3,444	1,702	70.1
Total 79: Other Instructional Pgms	13,170,148	8,439,319	346,592	2,659,845	581,514	5,197,960	38.4
89: Community Services							
89010: Facility Use	177,250	177,250	23,718	207,165	20,478	(50,393)	128.4
89020: Facility Use - Fields	7,350	7,350	557	3,175	453	3,722	49.4
89030: Facility Use - Swim Pools	7,100	7,100	0	10,017	0	(2,917)	141.1
89040: Facility Use - Stadiums	31,000	31,000	4,690	12,465	(580)	19,115	38.3
89050: Facility Use - Theaters	157,000	157,000	18,601	146,446	11,443	(889)	100.6
89060: Facility Use - Other	42,000	42,000	325	1,262	1,758	38,980	7.2
89150: Summer Nutrition Svcs	115,071	115,071	0	0	0	115,071	0.0
Total 89: Community Services	536,771	536,771	47,890	380,530	33,552	122,689	77.1
97: District-Wide Support							
97000: District-Wide Support	55,039,717	56,764,718	4,696,965	39,796,934	9,621,042	7,346,742	87.1
97090: DWS Tech General Admin	1,765,000	1,765,000	44,216	1,657,300	55,922	51,778	97.1
97093: DWS Tech Util/Net	141,409	141,409	12,966	299,884	114,351	(272,826)	292.9
97460: DWS FB Non-Instructional	1,052,868	1,052,868	62,707	688,639	72,940	291,289	72.3
97580: DWS Security	1,453,515	1,286,588	69,225	1,079,250	168,663	38,675	97.0
97880: DWS Partner School	31,007	30,907	2,297	146,949	23,615	(139,657)	551.9
Total 97: District-Wide Support	59,483,516	61,041,490	4,888,376	43,668,956	10,056,533	7,316,000	88.0
98: Nutrition Svcs							
98000: Nutrition Services	11,598,958	11,598,958	1,394,209	11,141,951	5,357,084	(4,900,078)	142.2
98030: Nutrition Svcs - Summer	0	0	0	246	87,813	(88,059)	100.0
Total 98: Nutrition Svcs	11,598,958	11,598,958	1,394,209	11,142,197	5,444,898	(4,988,137)	143.0
99: Pupil Transportation							
99000: Pupil Transportation	12,953,664	13,100,936	1,970,897	10,490,081	3,228,566	(617,710)	104.7

Run Date: July 18, 2018

Run Time: 3:13 pm

Report ID: TS152.v3

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: May 31, 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>
99: Pupil Transportation							
99110: Transportation - Ex Curr	330,000	330,000	0	0	0	330,000	0.0
99120: Transportation - Field Trips	(971,043)	(1,021,690)	(65,844)	(513,477)	(15,750)	(492,463)	51.8
Total 99: Pupil Transportation	12,312,621	12,409,246	1,905,053	9,976,604	3,212,815	(780,173)	106.3
<u>District Total</u>	431,230,465	431,229,694	37,809,812	313,748,337	70,505,988	46,975,369	89.1

ASSOCIATED STUDENT BODY FUND

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

Run Date: July 18, 2018
Run Time: 3:14 pm
Report ID: TS161.v6

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
Associated Student Body Fund As Of: May 31, 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	1,637,884	1,944,125	306,241	118.7	114.3
Total Restricted Fund Balance	1,637,884	1,944,125	306,241	118.7	114.3
Nonspendable and Assigned Fund Balance					
840: Nonspendable - Inventory & Prepaid Items	0	24,244	24,244	100.0	100.0
Total Nonspendable and Assigned Fund Balance	0	24,244	24,244	100.0	100.0
Total Beginning Fund Balance	1,637,884	1,968,369	330,485	120.2	114.3
Revenue					
1 - General Student Body	1,181,861	674,960	(506,901)	57.1	53.7
2 - Athletics	287,600	217,653	(69,947)	75.7	72.8
3 - Classes	432,470	203,225	(229,245)	47.0	44.6
4 - Clubs	1,870,503	552,890	(1,317,613)	29.6	26.1
6 - Private Money	120,600	16,600	(104,000)	13.8	7.3
Total Revenue	3,893,034	1,665,328	(2,227,706)	42.8	39.0
Total Resources Available	5,530,918	3,633,697	(1,897,221)	65.7	61.0
Uses of Resources					
Expenditures					
1 - General Student Body	1,285,446	597,619	687,827	46.5	41.1
2 - Athletics	282,782	259,934	22,848	91.9	109.1
3 - Classes	356,495	120,914	235,581	33.9	36.7
4 - Clubs	1,715,412	516,570	1,198,842	30.1	27.6
6 - Private Money	120,600	13,789	106,811	11.4	6.0
Total Expenditures	3,760,735	1,508,827	2,251,908	40.1	37.8
Total Uses of Resources	3,760,735	1,508,827	2,251,908	40.1	37.8
Ending Fund Balance	1,770,183	2,124,870	354,687	120.0	110.7

Run Date: July 18, 2018

Run Time: 3:14 pm

Report ID: TS157.v5

TACOMA SCHOOL DISTRICT NO. 10
ASB Statement Of Revenue and Expenditure by BRC
Associated Student Body Fund May 31, 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	1,060	90	0	0	1,150	0	1,150
101 Arlington	778	7,644	1,931	3,510	6,491	0	6,491
103 Birney	7,379	576	691	7,047	7,264	0	7,264
104 Blix	1,391	8	495	2,350	904	0	904
105 Boze	5,302	20,400	13,785	26,620	11,916	0	11,916
107 Browns Pt	12,272	14,907	2,902	44,235	24,277	0	24,277
109 Bryant	8,026	1,688	914	20,000	8,801	0	8,801
110 Crescent Hts	865	570	414	1,000	1,022	0	1,022
113 DeLong	7,834	6,760	8,277	19,606	6,316	0	6,316
115 Downing	7,012	18,058	10,388	13,600	14,683	0	14,683
117 Edison	3,387	465	466	1,000	3,386	0	3,386
119 Fawcett	9,070	15,439	19,776	30,225	4,733	0	4,733
121 Fern Hill	279	2	0	8,000	281	0	281
123 Franklin	4,705	567	1,429	13,000	3,843	0	3,843
125 Geiger	2,669	8,078	3,993	5,545	6,754	0	6,754
133 Jefferson	2,582	362	0	750	2,944	0	2,944
135 Larchmont	4,280	4,563	2,121	13,500	6,721	0	6,721
137 Lister	3,305	12,504	10,831	11,815	4,978	0	4,978
139 Lowell	2,615	654	524	2,800	2,746	0	2,746
143 Lyon	2,560	652	634	2,400	2,577	0	2,577
147 Manitou Pk	4,957	2,779	3,597	13,000	4,139	0	4,139
149 Mann	5,419	929	6,341	1,200	6	0	6
151 McCarver	4,758	763	2,172	15,000	3,350	0	3,350
157 NE Tacoma	5,856	11,192	8,502	28,200	8,546	0	8,546
163 Pt Defiance	648	16,545	12,921	12,700	4,272	0	4,272
165 Reed	4,871	2,574	3,013	4,200	4,432	0	4,432
169 Roosevelt	4,415	401	4	6,300	4,812	0	4,812
175 Sheridan	322	743	0	19,500	1,065	0	1,065
177 Sherman	2,839	11,727	8,906	11,059	5,661	0	5,661
179 Stanley	1,165	8	0	1,000	1,173	0	1,173
181 Skyline	9,917	11,113	12,838	18,625	8,192	0	8,192
183 Wainwright	1,982	26,364	18,366	13,300	9,980	0	9,980
185 Washington	8,274	27,387	24,207	32,200	11,454	0	11,454
187 Whitman	1,721	3,073	566	2,050	4,228	0	4,228
189 Whittier	4,907	35	0	22,750	4,942	0	4,942
200 Giaudrone	48,410	33,755	24,627	69,410	57,537	0	57,537
202 Baker	112,422	42,642	18,986	58,800	136,079	0	136,079

Run Date: July 18, 2018

Run Time: 3:14 pm

Report ID: TS157.v5

TACOMA SCHOOL DISTRICT NO. 10
ASB Statement Of Revenue and Expenditure by BRC
Associated Student Body Fund May 31, 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	53,063	51,377	62,220	92,700	42,219	0	42,219
208 Hunt	16,350	115	0	0	16,465	0	16,465
210 Jason Lee	24,064	10,989	14,415	59,550	20,638	0	20,638
212 Mason	82,700	12,238	15,280	91,500	79,657	0	79,657
216 Meeker	97,004	26,194	35,671	164,758	87,528	0	87,528
218 Stewart	34,716	50,954	44,797	17,100	40,873	0	40,873
220 Truman	80,883	93,854	59,143	106,075	115,594	0	115,594
221 First Creek	43,252	45,095	58,904	55,800	29,443	0	29,443
224 Foss	73,656	90,705	64,941	153,545	99,420	0	99,420
226 Lincoln	177,357	160,644	128,584	416,810	209,417	0	209,417
228 Mt Tahoma	211,778	140,218	142,908	237,832	209,089	0	209,089
230 Stadium	252,422	332,897	305,867	863,075	279,451	0	279,451
232 Wilson	331,395	206,400	171,744	726,905	366,051	0	366,051
234 Oakland	3,472	1,105	900	2,738	3,676	0	3,676
235 IDEA School	2,386	1,508	185	0	3,709	0	3,709
237 Tacoma School For The Arts	36,210	23,206	26,047	53,090	33,369	0	33,369
239 Science & Math Institute	34,948	17,133	7,016	23,960	45,065	0	45,065
607 Career & Technical Education	28,327	200	0	0	28,527	0	28,527
617 ASB Athletics & Activities	50,927	75,234	126,483	115,000	(322)	0	(322)
734 Young Ambassadors	23,208	19,244	19,106	24,000	23,347	0	23,347
<u>District Total</u>	<u>1,968,369</u>	<u>1,665,328</u>	<u>1,508,827</u>	<u>3,760,735</u>	<u>2,124,870</u>	<u>0</u>	<u>2,124,870</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 2017-18, 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 forecasted 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 as of May 31, 2018

Debt Service Fund - Schedule of Long-Term Debt For the Quarter Ended May 31, 2018						
Bonds and Contracts Payable	Beginning Balance	Additions	Reductions	Ending Balance	Amount Due In One Year	
2012 Refunding of '03,05,05A UTGO's	\$ 53,725,000	\$ -	\$ -	\$ 53,725,000	\$	2,075,000
2014 UTGO	136,600,000	-	-	136,600,000		
2015 UTGO	266,715,000	-	-	266,715,000		5,670,000
2015 Refunding of 2005 UTGO	66,135,000	-	-	66,135,000		23,000,000
Total Bonds Payable	\$ 523,175,000	\$ -	\$ -	\$ 523,175,000	\$	30,745,000

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

Run Date: July 18, 2018

Run Time: 3:15 pm

Report ID: TS160.v5

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
Debt Service Fund As Of: May 31, 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	10,150,000	12,051,435	1,901,435	118.7	98.1
Total Restricted FB	10,150,000	12,051,435	1,901,435	118.7	98.1
Total Beginning Fund Balance	10,150,000	12,051,435	1,901,435	118.7	98.1
Revenue					
1 - Local Taxes	55,901,250	54,247,092	(1,654,158)	97.0	98.6
2 - Local Non-Tax	28,000	115,877	87,877	413.8	181.4
9 - Other Financing Sources	0	750,355	750,355	100.0	100.0
Total Revenue	55,929,250	55,113,324	(815,926)	98.5	98.6
Total Resources Available	66,079,250	67,164,759	1,085,509	101.6	98.6
Uses of Resources					
Expenditures					
728: Principal Payments	32,020,000	20,465,000	11,555,000	63.9	65.5
730: Interest Payments	25,895,812	13,182,206	12,713,606	50.9	50.3
790: Contractual Services - Other	750,000	900	749,100	0.1	0.1
Total Expenditures	58,665,812	33,648,106	25,017,706	57.4	56.0
Total Uses of Resources	58,665,812	33,648,106	25,017,706	57.4	56.0
Ending Fund Balance	7,413,438	33,516,653	26,103,215	452.1	294.2

Run Date: July 18, 2018
 Run Time: 3:16 pm
 Report ID: TS156.v4

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account
 DFG/LTDG Fund **May 31, 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	53,462,500	52,713,344	(749,156)	98.6	55,901,250	54,247,092	(1,654,158)	97.0
1 - Local Taxes	53,462,500	52,713,344	(749,156)	98.6	55,901,250	54,247,092	(1,654,158)	97.0
2 - Local Non-Tax								
23000: Investment Earnings	18,000	32,644	14,644	181.4	28,000	115,877	87,877	413.8
2 - Local Non-Tax	18,000	32,644	14,644	181.4	28,000	115,877	87,877	413.8
9 - Other Financing Sources								
96000: Sale of Refunding Bonds	0	0	0	100.0	0	750,355	750,355	100.0
9 - Other Financing Sources	0	0	0	100.0	0	750,355	750,355	100.0
<u>District Total</u>	53,480,500	52,745,988	(734,512)	98.6	55,929,250	55,113,324	(815,926)	98.5

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/winter 2018*)

Brown's Point Elementary School Replacement (*opens fall/winter 2018*)

Grant Center for the Expressive Arts Replacement (*opens fall 2019*)

Projects currently in the design phase

Birney Elementary School Replacement (*construction begins summer 2018*)

Boze Elementary School Replacement (*construction begins summer 2019*)

Future Projects

Downing Elementary School Replacement (*construction begins summer 2019*)

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

The current capital projects are as follows:

- Mary Lyon began construction in July 2017 and is anticipated to go on through the fall 2018 and is currently about 50% complete. 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.
- Brown's Point Elementary started construction in October 2017 and is expected to go through fall 2018 and is currently about 50% complete. The new building will have room for 491 students with room to expand to 550. It will have a learning lab, two dedicated special education spaces and is anticipated to open fall/winter during the 2018-19 school year.
- 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 recently completed its schematic design and is planned to move into the construction phase in June. 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.
- Boze Elementary School is expected to start construction in May 2019 with an anticipated move in date of fall 2020. It was originally built in 1950 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.

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, girls softball field construction
- 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

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

Run Date: July 18, 2018
Run Time: 3:16 pm
Report ID: TS159.v7

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
Capital Projects Fund As Of: May 31, 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					
Restricted Fund Balance					
861: Restricted from Bond Proceeds	302,556,000	238,491,321	(64,064,679)	78.8	99.0
862: Restricted from Levy Proceeds	12,443,000	12,435,846	(7,154)	99.9	285.8
Total Restricted Fund Balance	314,999,000	250,927,167	(64,071,833)	79.7	101.5
Assigned Fund Balance					
889: Assigned to Fund Purposes	796,000	1,315,501	519,501	165.3	63.7
Total Assigned Fund Balance	796,000	1,315,501	519,501	165.3	63.7
Total Beginning Fund Balance	315,795,000	252,242,668	(63,552,332)	79.9	101.3
Revenue					
1 - Local Taxes	9,950,000	9,755,188	(194,812)	98.0	100.0
2 - Local Non-Tax	1,829,000	1,865,811	36,811	102.0	99.1
4 - State - Special Purpose	0	8,462,045	8,462,045	100.0	58.3
9 - Other Financing Sources	500,000	259,307	(240,693)	51.9	0.0
Total Revenue	12,279,000	20,342,351	8,063,351	165.7	72.9
Total Resources Available	328,074,000	272,585,019	(55,488,981)	83.1	98.8
Uses of Resources					
Expenditures					
12 - Site Improvements	838,000	2,851,529	(2,013,529)	340.3	159.0
21 - New Buildings	67,523,400	26,444,518	41,078,882	39.2	52.9
22 - Remodeled Buildings	47,000,000	7,567,120	39,432,880	16.1	59.5
31 - Initial Equipment	17,233,000	6,781,590	10,451,410	39.4	54.8
35 - Instructional Technology	0	1,663,221	(1,663,221)	100.0	100.0
51 - Sale of Real Estate	0	29,075	(29,075)	100.0	100.0
52 - MODIFY REPORT FOR DESC	0	5,989	(5,989)	100.0	100.0
Total Expenditures	132,594,400	45,343,042	87,251,358	34.2	59.6
Total Uses of Resources	132,594,400	45,343,042	87,251,358	34.2	59.6
Ending Fund Balance	195,479,600	227,241,977	31,762,377	116.2	119.7

Run Date: July 18, 2018
Run Time: 3:16 pm
Report ID: TS159.v7

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
Capital Projects Fund As Of: May 31, 2018



	Current Year Adopted Budget	Current Year Year to Date Actual	Under Budget (Over)	% Current Year Budget	% Prior Year Budget
861: Restricted from Bond Proceeds	302,556,000	238,491,321	(64,064,679)	78.8	99.0
862: Restricted from Levy Proceeds	12,443,000	12,435,846	(7,154)	99.9	285.8
Total Restricted Fund Balance	314,999,000	250,927,167	(64,071,833)	79.7	101.5
889: Assigned to Fund Purposes	796,000	(23,685,190)	(24,481,190)	2,975.5	-4,059.5
Total Assigned Fund Balance	796,000	(23,685,190)	(24,481,190)	(2,975.5)	(4,059.5)
Total Ending Fund Balance	315,795,000	227,241,977	(88,553,023)	72.0	85.7

Run Date: July 18, 2018
Run Time: 3:17 pm
Report ID: TS156.v4

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account
Capital Projects Fund May 31, 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	9,947,513	(2,487)	100.0	9,950,000	9,755,188	(194,812)	98.0
1 - Local Taxes	9,950,000	9,947,513	(2,487)	100.0	9,950,000	9,755,188	(194,812)	98.0
2 - Local Non-Tax								
23000: Investment Earnings	1,952,300	1,637,959	(314,341)	83.9	1,664,000	1,713,517	49,517	103.0
25000: Gifts, Grants, & Donations (Local)	0	0	0	100.0	0	18,400	18,400	100.0
27000: Rentals & Leases	180,000	59,767	(120,233)	33.2	125,000	48,276	(76,724)	38.6
28000: Insurance Recoveries	0	329,576	329,576	100.0	0	33,118	33,118	100.0
29050: Mitigation Fees	2,000	87,000	85,000	4,350.0	40,000	52,500	12,500	131.3
2 - Local Non-Tax	2,134,300	2,114,302	(19,998)	99.1	1,829,000	1,865,811	36,811	102.0
4 - State - Special Purpose								
41300: State Matching - Paid Direct to District	19,883,220	11,597,543	(8,285,677)	58.3	0	8,462,045	8,462,045	100.0
4 - State - Special Purpose	19,883,220	11,597,543	(8,285,677)	58.3	0	8,462,045	8,462,045	100.0
8 - Revenue from other Agencies								
81000: Governmental Entities	0	4,238	4,238	100.0	0	0	0	100.0
8 - Revenue from other Agencies	0	4,238	4,238	100.0	0	0	0	100.0
9 - Other Financing Sources								
92000: Sale of Real Property	500,000	0	(500,000)	0.0	500,000	259,307	(240,693)	51.9
9 - Other Financing Sources	500,000	0	(500,000)	0.0	500,000	259,307	(240,693)	51.9
<u>District Total</u>	32,467,520	23,663,596	(8,803,924)	72.9	12,279,000	20,342,351	8,063,351	165.7

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 2017-18, the district has budgeted to receive \$625,000 in depreciation from the state for district buses. The district is planning to replace six buses in 2017-18 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: July 18, 2018

Run Time: 3:17 pm

Report ID: TS162.v4

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
Transportation Vehicle Fund As Of: May 31, 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					
Committed and Assigned FB					
819: Restricted to Fund Purposes	1,735,000	2,270,391	535,391	130.9	106.7
Total Committed and Assigned FB	1,735,000	2,270,391	535,391	130.9	106.7
Total Beginning Fund Balance	1,735,000	2,270,391	535,391	130.9	106.7
Revenue					
2 - Local Non-Tax	10,000	15,107	5,107	151.1	172.4
4 - State - Special Purpose	550,000	0	(550,000)	0.0	0.0
9 - Other Financing Sources	10,000	0	(10,000)	0.0	0.0
Total Revenue	570,000	15,107	(554,893)	2.7	1.1
Total Resources Available	2,305,000	2,285,498	(19,502)	99.2	76.8
Uses of Resources					
Expenditures					
910: Barcoded Equipment	2,300,000	0	2,300,000	0.0	0.0
941: Non-Barcoded Equipment	0	824,606	(824,606)	100.0	100.0
Total Expenditures	2,300,000	824,606	1,475,394	35.9	0.0
Total Uses of Resources	2,300,000	824,606	1,475,394	35.9	0.0
Ending Fund Balance	5,000	1,460,892	1,455,892	29,217.8	181.0

Run Date: July 18, 2018
 Run Time: 3:18 pm
 Report ID: TS156.v4

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account
Transportation Vehicle Fund May 31, 2018



State Account

District Account

	Prior Year <u>Adopted</u> <u>Budget</u>	Prior Year Year to Date <u>Actual</u>	Over Budget <u>(Under)</u>	% <u>Received</u>	Current Year <u>Adopted</u> <u>Budget</u>	Current Year Year to Date <u>Actual</u>	Over Budget <u>(Under)</u>	% <u>Received</u>
2 - Local Non-Tax								
23000: Investment Earnings	4,000	6,895	2,895	172.4	10,000	15,107	5,107	151.1
2 - Local Non-Tax	4,000	6,895	2,895	172.4	10,000	15,107	5,107	151.1
4 - State - Special Purpose								
44990: Transportation - Depreciation	625,000	0	(625,000)	0.0	550,000	0	(550,000)	0.0
4 - State - Special Purpose	625,000	0	(625,000)	0.0	550,000	0	(550,000)	0.0
9 - Other Financing Sources								
93000: Sale of Equipment	10,000	0	(10,000)	0.0	10,000	0	(10,000)	0.0
9 - Other Financing Sources	10,000	0	(10,000)	0.0	10,000	0	(10,000)	0.0
<u>District Total</u>	639,000	6,895	(632,105)	1.1	570,000	15,107	(554,893)	2.7

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 14/15, 15/16, & 16/17) 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	\$ 84,265,526	26.25%	\$ 83,796,626	26.09%	\$ (468,900)
Local Non-Tax	5,437,072	1.69%	5,713,269	1.78%	276,197
State, General Purpose	153,254,619	47.75%	158,476,477	49.34%	5,221,858
State, Special Purpose	49,250,165	15.34%	45,479,294	14.16%	(3,770,871)
Federal, General Purpose	322,050	0.10%	237,975	0.07%	(84,075)
Federal, Special Purpose	26,067,089	8.12%	25,518,453	7.94%	(548,636)
Revenue - Other District	1,544,710	0.48%	1,124,528	0.35%	(420,182)
Revenue - Other Agencies	842,243	0.26%	821,321	0.26%	(20,922)
Revenue - Other Financing	-	0.00%	35,356	0.01%	35,356
Total Revenue	\$ 320,983,474	100.00%	\$ 321,203,299	100.00%	\$ 219,825

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	\$ 141,619,213	44.41%	\$ 139,839,650	44.57%	\$ 1,779,563
Classified Salaries	54,623,116	17.13%	53,938,957	17.19%	684,159
Employee Benefits	76,501,981	23.99%	76,795,163	24.48%	(293,182)
Supplies and Materials	16,372,153	5.13%	13,654,416	4.35%	2,717,737
Contractual Services	28,653,692	8.99%	27,863,183	8.88%	790,509
Local Mileage & Travel	592,255	0.19%	707,148	0.23%	(114,893)
Capital Outlay	496,352	0.16%	949,821	0.30%	(453,469)
Total Expenditures	\$ 318,858,762	100.00%	\$ 313,748,337	100.00%	\$ 5,110,425

* Actual data through May 2018

APPENDIX B

Financial Statement 2017-18				
	(1) Budget	(2) Projection Method 1	(3) Projection Method 2	(4) Variance (1) vs. (3)
Beginning Fund Balance	\$ 38,683,318	\$ 34,036,362	\$ 34,036,362	\$ (4,646,956)
Revenue	419,830,746	412,419,434	412,932,075	(6,898,671)
Other Financing Sources	1,765,000	1,797,196	1,477,069	(287,931)
Total Resources Available	460,279,064	448,252,993	448,445,507	(11,833,557)
Expenditures	431,230,465	432,044,089	420,423,988	10,806,477
Other Financing Uses	-	-	-	-
Total Use of Resources	431,230,465	432,044,089	420,423,988	10,806,477
Ending Fund Balance	<u>\$ 29,048,599</u>	<u>\$ 16,208,904</u>	<u>\$ 28,021,519</u>	<u>\$ (1,027,080)</u>
Detail of Ending Fund Balance				
Nonspendable - Inventory & Prepaid Items	\$ 4,283,413	\$ 4,294,404	\$ 4,294,404	\$ 10,991
Committed to Debt & Fiscal Management	14,851,479	-	-	(14,851,479)
Committed to Encumbrances	856,645	1,361,223	1,361,223	504,578
Committed to Contingencies	1,000,000	-	1,000,000	-
Restricted for Carryover	-	-	1,377,948	1,377,948
Restricted for Debt Service	-	-	425,906	425,906
Assigned to Carryover	-	-	1,095,731	1,095,731
Assigned to Curriculum & Instruction	-	2,938,537	3,883,677	3,883,677
Assigned to Future Operations	8,057,062	840,332	591,654	(7,465,408)
Unassigned Fund Balance	-	-	-	-
Total Fund Balance	\$ 29,048,599	\$ 16,208,904	\$ 28,021,519	\$ (1,027,080)
Method 2 projections are used for all tables and graphs in this report.				

**GRANT ACTIVITY FOR 2017-18
As of May 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	6,304,373		6,304,373	297,348	5,814,722		6,112,069	192,304
SPED IDEAB Preschool	2451X	218,537		218,537	10,307	211,843		222,150	(3,613)
SPED Safety Net	2456X	909,660		909,660		713,073		713,073	196,588
CTE Perkins Grant	3850X	257,560		257,560	12,148	196,132		208,280	49,280
T1 SIG Cohort III 13-14	5140X	1,918,029		1,918,029	90,464	1,797,540		1,888,004	30,025
T1-A Disadvantaged	5150X	11,330,441		11,330,441	458,797	9,516,523		9,975,320	1,355,121
Title X Part C Educ. For Homel	5153X	40,500		40,500	1,252	35,585		36,837	3,663
Title 1-Part D-N&D Remann Hall	5160X	106,344		106,344	4,294	90,321		94,615	11,729
ESEA Priority/Focus Schools	5163X	260,000		260,000		212,745		212,745	47,255
T2-A Teacher Quality	5247X	1,438,305		1,438,305	67,838	1,335,964		1,403,802	34,503
Learning Assistance Program	55500	8,538,634		8,538,634	404,790	8,302,844		8,707,634	(169,000)
Remann Hall	56510	584,953	76,564	661,517	20,231	1,327,598		1,347,828	(686,311)
T1-D Neglected & Delinquent	5751X	154,009		154,009	7,264	111,627		118,891	35,118
Collection of Evidence	58020	41,400		41,400		104		104	41,296
Certification Bonus	5807X	1,990,972		1,990,972		1,589,382		1,589,382	401,590
State RAD Grant	5814X	540,756		540,756	35,862	551,484		587,347	(46,591)
Homeless Student Stability 18	58168	104,207		104,207		89,248		89,248	14,959
Beginning Ed Support Team 18	58318	194,255		194,255		189,418		189,418	4,837
Non-Title I Priority Schools	5863X	30,000		30,000		26,345		26,345	3,655
Admin Intern Program	5865X	14,980		14,980		7,624		7,624	7,356
Recruiting WA Teachers	5866X	21,250		21,250		6,426		6,426	14,824
Wa FIRST-1st Robotics Compet.	5867X	8,600		8,600		17,898		17,898	(9,298)
WA 1st Robotics Grant	5868X	12,000		12,000		1,254		1,254	10,746
Wa FIRST-1st Tech Challenge	5869X	6,400		6,400		3,184		3,184	3,216
Advanced Placement Computer Sci	58728	8,000		8,000		8,972		8,972	(972)
TPEP Teacher Training Funds	5877X	262,052		262,052	12,360	90,033		102,393	159,659
Inst - Juveniles in Adult Jail	59100	88,407		88,407	4,553	85,455		90,008	(1,601)
Head Start Regular	6151X	7,329,069		7,329,069	510,799	5,314,880		5,825,679	1,503,390
Head Start Training	6152X	88,046		88,046	1,430	22,969		24,399	63,647
Limited English Proficiency	6450X	543,511		543,511	7,174	589,119		596,293	(52,782)
Transitional Bilingual	65000	3,958,754	1,590,986	5,549,740		10,039,963		10,039,963	(4,490,223)
Indian Education	6850X	162,132		162,132	6,455	285,403		291,858	(129,726)
Highly Capable	74000	648,751		648,751		987,012		987,012	(338,261)
Other Instructional Programs	79000	2,749,948		2,749,948					2,749,948
Early Childhood Ed	7910X	1,170,744		1,170,744		1,143,351		1,143,351	27,393
Wallace Foundation	79188					131,494		131,494	(131,494)
JROTC - Army	7920X	176,801		176,801		323,168		323,168	(146,367)
Refugee Impact	7922X								
JROTC - Navy	7926X	71,564		71,564		115,506		115,506	(43,942)
JROTC - Navy Start Up	79270					1,573		1,573	(1,573)
JROTC - Navy Orientation	7929X	2,079		2,079		2,022		2,022	
City of Tacoma Mini Grants	7933X	8,000		8,000		8,014		8,014	(14)
Gates AP/IB Support	79345	18,352		18,352		498		498	17,854
Stuart Foundation	79378	250,000		250,000		225,820		225,820	24,180
WA STEM-NGA WBL Lab	79447								
Family Literacy Project	79453	11,500		11,500					11,500
JROTC - Air Force	7950X	84,889		84,889		178,162		178,162	(93,273)
JROTC - Marines	7953X	95,818		95,818		200,195		200,195	(104,377)
WaKIDS Implementation	7963X								

**GRANT ACTIVITY FOR 2017-18
As of May 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)
College Spark Washington 2017	79678	45,000		45,000		13,380		13,380	31,620
Lincoln Ctr Intelligence +Char	79693	16,178		16,178		320		320	15,858
Lincoln Center Extn Day Pgm	79733	6,876		6,876					6,876
UWT Dual Track ELL	7974X					153		153	(153)
The Greater Tacoma Comm Found.	79754	11,900		11,900		6,440		6,440	5,460
The Greater Tacoma Comm Found.	79755	23,575		23,575		9,965		9,965	13,610
GRADS-Early Achievers Project	7979X	7,500		7,500		4,313		4,313	3,187
Tacoma Whole Child Initiative	7981X					78,176		78,176	(78,176)
NFL Foundation	79910								
Bridge to College Courses	79947					8,016		8,016	(8,016)
College Readiness Initiative	79967	19,792		19,792		16,400		16,400	3,392
GRAND TOTAL		52,889,298	1,667,550	54,556,848	1,953,366	52,049,576		54,002,942	553,849



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CAMBODIAN

ធ្វើក្លាប់មកជាមួយនេះគឺជាឯកសារដ៏សំខាន់មកពីសាលារៀនរបស់កូនអ្នក ។ សូមមេត្តារកគេជួយបកប្រែឯកសារនេះឲ្យអ្នក ។ សូមអរគុណ ។

LAOTIAN

ຂັດຕິດມາພ້ອມນີ້ແມ່ນເອກະສານສຳຄັນ ຈາກໂຮງຮຽນຂອງລູກທ່ານ. ກະລຸນາຮັບເອົາເອກະສານຊຶ່ງພວກເຮົາໄດ້ແປໃຫ້ທ່ານແລ້ວນີ້ໄວ້ດ້ວຍ. ຂອບໃຈ.

SPANISH

Adjunto encontrará un documento importante de la escuela de su hijo/a. Si corresponde, sírvase pedir que se lo traduzcan. Muchas gracias.

KOREAN

귀댁 자녀의 학교에서 보내 드리는 본 서류는 중요합니다. 자녀에게 서류에 있는 내용을 설명해 달라고 하십시오. 감사합니다.

RUSSIAN

В приложении Вы найдете важный документ из школы, где учится Ваш ребенок. Пожалуйста, попросите, чтобы Вам его перевели. Спасибо!

VIETNAMESE

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; and 504 Coordinator: Elementary, Steven Mondragon, smondra@tacoma.k12.wa.us, 253-571-1173; Secondary, Jon Bell, jbelle2@tacoma.k12.wa.us, 253-571-1225. Address: P.O. Box 1357, Tacoma, WA 98401-1357.



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