

# **2017-2018 Second Quarter Financial Report**

**September 1, 2017 - February 28, 2018**

*(Unaudited)*

**Tacoma School District No. 10**

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

2017 – 2018

SECOND QUARTER FINANCIAL REPORT  
for  
TACOMA PUBLIC SCHOOLS

Financial Operations through: February 28, 2018

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Report Prepared by Finance Department  
Allison Deskins, Senior Financial Analyst

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Date: March 19, 2018  
To: Board of Directors  
From: Rosalind Medina, Chief Financial Officer *Rosalind Medina*  
Re: Second 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 February 28, 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	February 30, 2017	February 30, 2018	Variance Higher/(lower)
Beginning Fund Balance	\$ 43,251,597	\$ 34,036,362	\$ (9,215,235)
Revenue	184,302,671	196,837,927	12,535,256
Other Financing Sources	49,665	21,265	(28,400)
Total Resources Available	227,603,933	230,895,553	3,291,621
Expenditures	196,127,110	208,079,499	11,952,389
Total Use of Resources	196,127,110	208,079,499	11,952,389
Ending Fund Balance	\$ 31,476,822	\$ 22,816,054	\$ (8,660,769)

## **REVENUE and OTHER FINANCING SOURCES**

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

General fund revenue and other financing sources for the second quarter were \$196,859,192. This was \$12,506,856 (+6.8%) 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**

<b><u>Revenue and Other Financing Sources Comparison by Year</u></b>					
<b>Revenue Source</b>	<b>Through February 2017</b>	<b>Percent of Total</b>	<b>Through February 2018</b>	<b>Percent of Total</b>	<b>Variance higher/(lower)</b>
Local Taxes	\$ 40,561,099	22.00%	\$ 39,354,927	19.99%	\$ (1,206,172)
Local Non-Tax	4,082,843	2.21%	3,780,519	1.92%	(302,324)
State, General Purpose	96,954,865	52.59%	105,041,372	53.36%	8,086,507
State, Special Purpose	25,019,280	13.57%	30,712,005	15.60%	5,692,725
Federal, General Purpose	136,225	0.07%	134,566	0.07%	(1,659)
Federal, Special Purpose	15,793,266	8.57%	16,138,519	8.20%	345,253
Revenue - Other Districts	1,233,286	0.67%	1,090,954	0.55%	(142,332)
Revenue - Other Agencies	521,807	0.28%	585,066	0.30%	63,259
Revenue - Other Financing	49,665	0.03%	21,265	0.01%	(28,400)
<b>Total Revenue</b>	<b>\$ 184,352,336</b>	<b>100.00%</b>	<b>\$ 196,859,192</b>	<b>100.00%</b>	<b>\$ 12,506,856</b>

**Local Tax** revenues consist of tax receipts from the local maintenance and operation levies. Local tax revenues decreased \$1,206,172 (-3.0%) 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 \$302,324 (-7.4%) compared to this time last year. This variance is the result of the following:

- \$230,467 decrease in tuition collected from foreign exchange students
- \$112,172 decrease in timber sales from the Lincoln Tree Farm
- \$95,622 decrease from procurement card rebates due to a timing difference from when rebates were received last year
- 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 \$8,086,507 (+8.3%) compared to this time last year. This variance is the result of the following:

- Total apportionment revenue increased \$8,011,858 from last year at this time, due to increases in school and district generated entitlement.
- \$74,648 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 \$5,692,725 (+22.8%) compared to this time last year. This variance is the result of the following:

- \$2,212,960 increase for the Learning Assistance Program due to a difference in the timing of when revenue was collected last year compared to this year
- \$1,943,934 increase in Special Education funding due to a projected increase of 225 resident FTE over last year
- \$639,407 increase in transportation operations allocations
- \$391,592 increase in transitional bilingual funding due to a projected increase of 366 FTE over last year
- \$183,177 increase in highly capable revenue due to student eligibility increasing from 2.3% in 2016-17 to 5.0% in 2017-18
- \$174,295 increase in unassigned special purpose due to a new grant received to implement water bottle filling stations
- \$128,744 increase in special & pilot programs which includes various cultural enrichments, alternative education programs, environmental education and enhancement funding
- 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 \$345,253 (+2.2%) compared to this time last year. This variance is the result of the following:

- \$338,782 increase in Head Start funding due to Washington State being awarded an additional \$7 million in funding this fiscal year
- \$222,080 increase in funding to bridge the gap between low-income and at-risk students and other students (Title 1)
- \$158,298 decrease in funding to improve teacher quality (Title II, Part A)
- \$127,823 decrease in free 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 \$142,332 (-11.5%) compared to this time last year. This variance was the result of the following:

- \$142,332 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 \$414,454,880, which is \$7,140,867 (-1.7%) under budget.

**Table 3**

Revenue Source	<b><u>Revenue and Other Financing Sources</u></b>				
	Budget	Percent of Total	Projected	Percent of Total	Variance over/(under)
Local Taxes	\$ 86,613,373	20.54%	\$ 86,288,809	20.82%	\$ (324,564)
Local Non-Tax	6,751,765	1.60%	7,270,304	1.75%	518,539
State, General Purpose	212,524,907	50.41%	212,974,458	51.39%	449,551
State, Special Purpose	72,139,538	17.11%	65,026,133	15.69%	(7,113,405)
Federal, General Purpose	429,072	0.10%	434,132	0.10%	5,060
Federal, Special Purpose	38,066,220	9.03%	37,591,516	9.07%	(474,704)
Revenue - Other Districts	1,885,009	0.45%	1,801,766	0.43%	(83,243)
Revenue - Other Agencies	1,420,862	0.34%	1,590,693	0.38%	169,831
Revenue - Other Financing	1,765,000	0.42%	1,477,069	0.36%	(287,931)
<b>Total Revenue</b>	<b>\$ 421,595,746</b>	<b>100.00%</b>	<b>\$ 414,454,880</b>	<b>100.00%</b>	<b>\$ (7,140,867)</b>

**Local Tax** revenue is projected to be \$324,564 (-0.4%) 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 \$518,539 (+7.7%) over budget. This variance is the result of the following:

- \$462,512 projected increase from budget in tuition and fees revenue from various programs
- \$244,823 projected growth in investment earnings



- \$215,193 projected decrease from budget in various non-tax unassigned local support
- \$214,974 projected decrease from budget in sales of supplies and services for the general fundraising program
- \$144,320 projected increase from budget for insurance recoveries
- \$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 \$449,551 (+0.2%) above budget. This variance is the result of the following:

- Special Education apportionment revenue is projected to be above budget due to annual average resident enrollment, which is currently projected to be 254 FTE over budget.

**State Special Purpose** revenue is projected to be \$7,113,405 (-9.9%) under budget. This variance is the result of the following:

- \$8,325,791 decrease from budget due to grant capacity that that will be used, but moved to their respective programs through accounting transactions
- \$910,696 increase from budget for Special Education
- \$378,522 increase from budget from transitional bilingual funding
- \$330,969 decrease from budget for transportation operations
- \$249,966 increase from budget for special & pilot programs due to various increases in grant awards after the budget was adopted
- The remaining variance is due to smaller variances in several other programs

**Federal Special Purpose** revenue is projected to be \$474,704 (-1.3%) below budget. This variance is the result of the following:

- \$588,301 projected decrease from budget in Head Start funding
- \$435,098 projected decrease in free breakfast, lunch and snack reimbursements due to a decrease in free meal eligibility/participation
- \$429,010 projected increase over budget for Title IA revenue
- \$323,495 projected increase over budget for the Title IIA Teacher Quality program
- \$159,660 projected decrease from budget for supplemental special education funding
- 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 \$169,831 (+12.0%) 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 second quarter were \$208,079,499. This was an increase of \$11,952,389 (+6.1%) from last year at this time. Expenditures by object and variances from the previous year are summarized in **Table 4**.

**Table 4**

<b><u>Expenditure and Other Financing Uses Comparison by Year</u></b>					
<b>Expenditure Objects</b>	<b>Through February 2017</b>	<b>Percent of Total</b>	<b>Through February 2018</b>	<b>Percent of Total</b>	<b>Variance higher/(lower)</b>
Certificated Salaries	\$ 88,513,129	45.13%	\$ 91,823,195	44.13%	\$ 3,310,066
Classified Salaries	33,725,022	17.20%	35,976,151	17.29%	2,251,129
Employee Benefits	47,187,617	24.06%	51,720,994	24.86%	4,533,377
Supplies and Materials	9,263,002	4.72%	9,836,057	4.73%	573,055
Contractual Services	16,377,431	8.35%	17,410,719	8.37%	1,033,288
Local Mileage & Travel	515,692	0.26%	426,441	0.20%	(89,251)
Capital Outlay	545,217	0.28%	885,943	0.43%	340,726
<b>Total Expenditures</b>	<b>\$ 196,127,110</b>	<b>100.00%</b>	<b>\$ 208,079,499</b>	<b>100.00%</b>	<b>\$ 11,952,389</b>

**Certificated Salaries** consist of compensation including, but not limited to, regular salaries, substitutes, extended contracts, extra work for extra pay and training for

employees holding an educational certificate (e.g., teachers, principals, librarians, etc.).

Expenditures in this category increased \$3,310,066 (+3.7%) compared to this time last year. This variance is the result of the following:

- \$3,575,498 increase in regular salaries due to an increase of 11 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 \$590,386
- \$322,913 increase in substitute pay used for release time
- 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 \$2,251,129 (+6.7%) compared to this time last year. This variance is the result of the following:

- \$2,283,972 increase in regular salaries due to an increase of 14 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
- Regular classified substitute salaries decreased \$110,780
- Classified extra work increased \$174,361
- Classified overtime decreased \$93,596
- 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 \$4,533,377 (+9.6%) compared to this time last year. This variance is the result of the following:

- \$3,071,127 increase in retirement costs due to an increase of 25 total FTE and an average increase of 1.83% across the retirement plan rates
- \$1,101,062 increase in health insurance due to FTE growth and health plan rate upsurges
- \$421,893 increase in FICA/Medicare

- \$237,988 decrease in union fringe benefits
- \$183,954 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 \$573,055 (+6.2%) compared to this time last year. This variance is the result of the following:

- C&I has spent \$1,209,286 less than they did last year on textbooks, supplies and materials
- \$562,446 increase in instructional technology equipment replacement from the purchase of 1,200 HP notebooks
- \$529,450 increase for Title I/LAP instructional technology from the purchase of computers for 13 district schools
- \$306,039 increase for Nutrition Services food costs through Food Services of America
- CTE has spent \$244,683 more on various supplies, non-capitalized equipment and materials than they did last year
- SIG & RAD schools have spent \$220,700 more on instructional technology and teaching supplies
- 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 \$1,033,288 (+6.3%) compared to this time last year. This variance is the result of the following:

- \$784,360 increase for software licensing including i-Ready and Imagine Learning
- \$419,829 increase for new infant & toddler Special Education contracted services at Willard through Pierce County Human Services
- \$288,837 decrease in the transportation base rate paid to Durham School Services
- \$159,485 increase for health services contracted through Special Education
- 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 \$340,726 (+62.5%) 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 Maintenance & Operations 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 \$420,367,875 which is \$10,862,592 (-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%	\$ 190,205,775	45.25%	\$ 3,605,720
Classified Salaries	72,603,838	16.84%	71,484,129	17.01%	\$ 1,119,709
Employee Benefits	102,145,367	23.69%	98,352,139	23.40%	\$ 3,793,228
Supplies and Materials	21,490,619	4.98%	18,650,886	4.44%	2,839,733
Contractual Services	39,475,908	9.15%	39,176,784	9.32%	299,124
Local Mileage & Travel	863,688	0.20%	1,126,941	0.27%	(263,253)
Capital Outlay	839,550	0.19%	1,371,219	0.33%	(531,669)
<b>Total Expenditures</b>	<b>\$ 431,230,465</b>	<b>100.00%</b>	<b>\$ 420,367,873</b>	<b>100.00%</b>	<b>\$ 10,862,592</b>

**Certificated and Classified Salaries** are projected to be \$3,605,720 (-1.9%) and \$1,119,709 (-1.5%) 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 46 FTE under budget
  - Classified staffing is currently 85 FTE under budget

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

**Employee Benefits** are projected to be \$3,793,228 (-3.7%) 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 \$2,839,733 (-13.2%) under budget. This variance is the result of the following:

- \$3,285,714 projected decrease in spending capacity budgeted in this category
- \$1,732,229 projected savings from budget for Title I/LAP supplies and equipment
- \$866,734 projected overspend in nutrition services for the National School Lunch Program
- \$815,730 projected overspend in instructional technology equipment replacement
- \$730,151 projected savings from C&I textbook and material purchases
- \$329,189 projected overspend in district-wide plant operations
- \$120,733 projected underspend in fuel expenses
- The remaining variance is due to smaller variances in several other programs

**Contractual Services** are projected to be \$299,124 (-0.8%) under budget. This variance is the result of the following:

- \$397,343 projected underspend in software licensing fees
- \$354,723 projected underspend in district-wide consulting fees
- \$244,613 projected overspend on ORCA bus passes for students
- \$236,262 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 \$263,253 (+30.5%) over budget. This variance is the result of the following:

- \$154,658 projected increase from budget in travel expenses for SOTA service and study tours to US National Parks, Indonesia, Southern Africa, Cambodia and Lao PDR
- \$93,284 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 \$531,669 (+63.3%) over budget. This variance is the result of the following:

- \$418,070 projected overspend in district-wide building grounds & site improvements
- \$310,476 projected overspend in equipment replacement due to the purchase of four new Chevy trucks for M&O
- \$249,797 projected savings from district-wide barcoded 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 February, the district is at 5.43%. 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 February 28, 2017 and February 28, 2018. The fund balance fluctuates with both the receipt of revenues and the flow of expenditures.

**Table 6**

<b>Fund Balance Comparison by Year</b>					
<b>Fund Balance Descriptions for the fiscal period ended</b>	<b>February 2017</b>	<b>Percent of Revenue</b>	<b>February 2018</b>	<b>Percent of Revenue</b>	<b>Variance higher/(lower)</b>
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%	-
<b>Total Debt &amp; Fiscal Management Fund Balance</b>	<b>\$ 19,775,914</b>	<b>5.09%</b>	<b>\$ 5,655,627</b>	<b>1.35%</b>	<b>\$ (14,120,287)</b>
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)
<b>Restricted or Assigned Fund Balance</b>	<b>\$ 23,475,682</b>	<b>6.05%</b>	<b>\$ 13,044,825</b>	<b>3.11%</b>	<b>\$ (10,430,859)</b>
<b>Total Nonspendable, Restricted, Committed and Assigned Fund Balance</b>	<b>\$ 43,251,597</b>	<b>11.14%</b>	<b>\$ 18,700,452</b>	<b>4.45%</b>	<b>\$ (24,551,146)</b>
Unassigned Fund Balance	\$ (11,774,774)	-3.03%	\$ (11,220,307)	-2.67%	554,467
Unassigned for Minimum FB Policy	\$ -	0.00%	\$ 15,335,910	3.65%	15,335,910
<b>Total Unassigned Fund Balance</b>	<b>\$ (11,774,774)</b>	<b>-3.03%</b>	<b>\$ 4,115,603</b>	<b>0.98%</b>	<b>\$ 554,467</b>
<b>Total Fund Balance</b>	<b>\$ 31,476,822</b>	<b>8.11%</b>	<b>\$ 22,816,055</b>	<b>5.43%</b>	<b>\$ (8,660,768)</b>
<b>Revenue less other financing</b>	<b>\$ 388,158,595 *</b>		<b>\$ 419,830,746 **</b>		

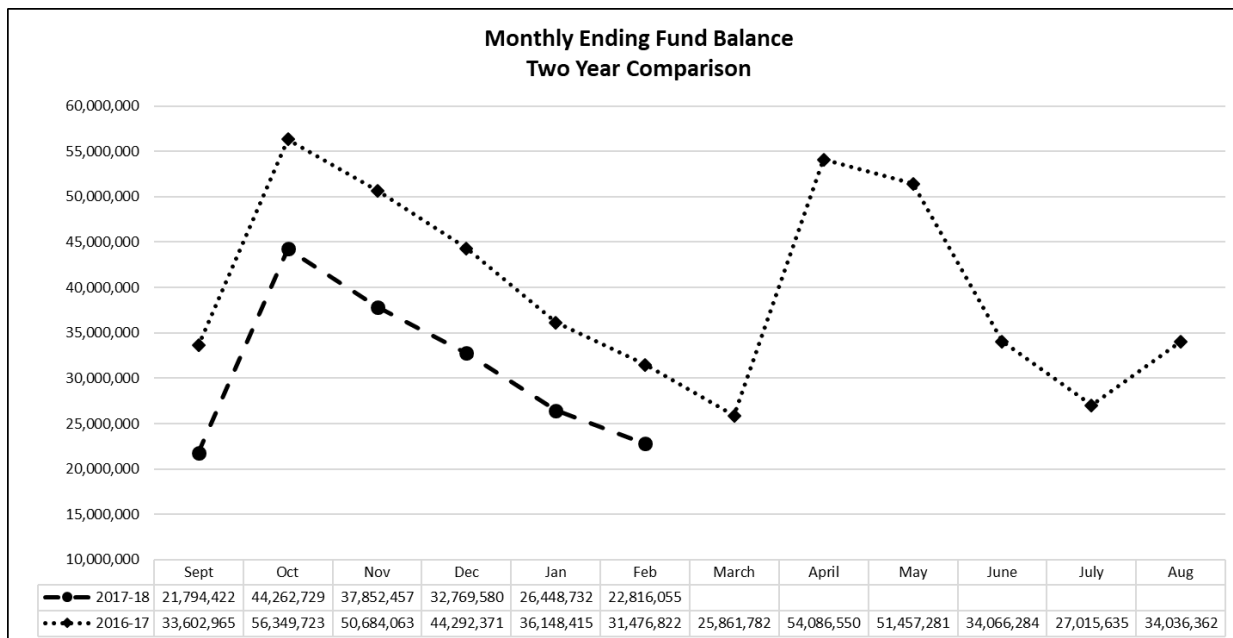
\* 2016-17 total actual revenue less other financing sources as of August 31, 2017

\*\* 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**

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### **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 February, total cash on hand was \$41,488,118 and daily expenditures amounted to \$1,234,771 per day which when used in the formula [cash on hand / daily expenditures] equates to 33.60 days of cash on hand.

**Table 8** displays a comparison of cash on hand records through the period ending February 28 for fiscal years 2016-17 and 2017-18.

**Table 8**

<b><u>Cash Balance Comparison by Year</u></b>				
	<b>February 2017</b>	<b>February 2018</b>	<b>Variance higher/(lower)</b>	
230 - Cash with Key Bank	\$ 1,919,513	\$ 1,579,508	\$ (340,004)	
240 - Cash with Treasurer	4,113,719	4,293,907	180,188	
241 - Warrants Outstanding	(2,977,443)	(2,905,297)	72,146	
45x - Investments	45,390,000	38,520,000	(6,870,000)	
<b>Total Cash on Hand</b>	<b>\$ 48,445,789</b>	<b>\$ 41,488,118</b>	<b>\$ (6,957,671)</b>	
<b>Avg Daily Balance</b>	<b>\$ 1,730,207</b>	<b>\$ 1,481,719</b>	<b>\$ (248,488)</b>	
<b>Days Cash on Hand</b>	<b>41.36</b>	<b>33.60</b>	<b>(7.76)</b>	

**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%	-	0.00%	(1,000,000)
<b>Total Debt &amp; Fiscal Management Fund Balance</b>	<b>\$ 20,991,537</b>	<b>5.00%</b>	<b>\$ 5,655,627</b>	<b>1.37%</b>	<b>\$ (15,335,910)</b>
Restricted for Carryover	\$ -	0.00%	\$ 655,799	0.16%	\$ 655,799
Restricted for Debt Service	-	0.00%	425,906	0.10%	425,906
Assigned to Carryover	-	0.00%	1,459,648	0.35%	1,459,648
Assigned to Curriculum & Instruction	-	0.00%	2,938,537	0.71%	2,938,537
Assigned to Future Operations	8,057,062	1.92%	1,994,589	0.48%	(6,062,473)
<b>Restricted or Assigned Fund Balance</b>	<b>\$ 8,057,062</b>	<b>1.92%</b>	<b>\$ 7,474,479</b>	<b>1.81%</b>	<b>\$ (582,583)</b>
<b>Total Nonspendable, Restricted, Committed and Assigned Fund Balance</b>	<b>\$ 29,048,599</b>	<b>6.92%</b>	<b>\$ 13,130,106</b>	<b>3.18%</b>	<b>\$ (15,918,493)</b>
Unassigned Fund Balance	\$ -	0.00%	\$ -	0.00%	\$ -
Unassigned for Minimum FB Policy	-	0.00%	14,993,263	3.63%	
<b>Total Unassigned Fund Balance</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 14,993,263</b>	<b>0.00%</b>	<b>\$ -</b>
<b>Total Fund Balance</b>	<b>\$ 29,048,599</b>	<b>6.92%</b>	<b>\$ 28,123,369</b>	<b>6.81%</b>	<b>\$ (925,230)</b>
<b>Revenue less other financing</b>	<b>\$ 419,830,746 **</b>		<b>\$ 412,977,811 ***</b>		

\*\* 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 10<sup>th</sup> 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 underspend of \$2,199,587.

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

**Table 10**

Curriculum & Instruction

Resources

	Budget	Projection	Variance Incr/(Decrease)
State Funding	\$ 2,765,000	\$ 2,772,681	\$ 7,681
Basic Education (Optional Days)	-	-	-
	\$ 2,765,000	\$ 2,772,681	\$ 7,681
Carryover Reserve	2,448,846	2,448,846	-
One Time Additional Funding	-	489,691	489,691
Total Resources Available	\$ 5,213,846	\$ 5,711,218	\$ 497,372

Expenditures

BRC	Description/Content Area	Budget	Actual	Variance Under/(Over)
710	General/Optional Days	\$ -	\$ -	\$ 0
711	Math	632,218	623,517	8,701
712	Social Studies	66,980	45,412	21,568
713	The Arts	134,506	192,387	(57,881)
714	Foreign Language	540,300	396,460	143,840
715	Library Education	10,000	-	10,000
716	Textbook Depository	-	21,705	(21,705)
717	Cross Curriculum Teams	164,918	151,023	13,895
718	Literacy	1,109,698	958,240	151,458
719	Assessment	-	-	-
720	Science	1,773,690	600,547	1,173,143
743	Health/Fitness	781,536	522,338	259,198
	Total Expenditures	\$ 5,213,846	\$ 3,511,631	\$ 1,702,215
	Ending Balance	\$ -	\$ 2,199,587	\$ 2,199,587
C & I Carryover Reserve		\$ -	\$ 2,199,587	\$ 2,199,587
C & I portion included in		-	-	\$ 0
Basic Education carryover				
Total		\$ -	\$ 2,199,587	\$ 2,199,587

## **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 5,121 parents have used this online application for free and reduced meals this year; an increase of 745 from last year. Paper applications submitted for free and reduced meals currently total 1,142; a decrease of 902 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.

<b><u>Average Daily Meal Participation</u></b>				
	<b><u>*2016-17</u></b>	<b><u>**2017-18</u></b>	<b><u>Variance Incr/(Dec)</u></b>	<b><u>% Change</u></b>
<b>Free &amp; Reduced Breakfast</b>	5,652	5,523	(129)	-2.28%
<b>Paid Breakfast</b>	441	497	55	12.57%
<b>Total Breakfast</b>	6,093	6,020	(74)	-1.21%
<b>Free &amp; Reduced Lunch</b>	12,034	11,419	(616)	-5.11%
<b>Paid Lunch</b>	2,929	3,006	76	2.61%
<b>Total Lunch</b>	14,963	14,424	(539)	-3.60%
*2016-17 data as of June 2017				
**2017-18 data as of February 2018				

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Child Nutrition Services operate programs in 57 school locations. Through February 2018, the program has served a daily average of 6,020 students in the breakfast program and 14,424 students in the lunch program. This reflects reductions of 74 and 539 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 February 2018 total \$713,226; an increase of \$86,023 from February of last year.

Revenues are currently projected to be \$218,274 less than budget. Supplies and contractual expenditures for the program are projected to be \$888,865 and \$265,682 over budget, respectively. These accounts are partially offset by projected savings in salaries and benefits. Therefore, it is currently projected that the program will end the year with an operating shortfall of \$1,088,949.

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

**Table 11**

Child Nutrition Services Program Summary (Programs 98.XXX & 89150)			
	<u>Budget</u>	<u>Projected</u>	<u>Variance</u> Favorable/ (Unfavorable)
<b>Revenue</b>			
Food Sales	\$ 1,765,915	\$ 1,996,358	\$ 230,443
State Funding	225,830	230,114	4,284
Federal Funding	10,472,440	9,997,356	(475,084)
Other Governmental Entities	-	-	-
Sale of Equipment	-	-	-
<b>Total Revenue</b>	<b>\$ 12,464,185</b>	<b>\$ 12,223,827</b>	<b>\$ (240,358)</b>
Indirect Charges	(750,155)	(728,072)	22,083
Local Support	-	-	-
Prior Year Carryover	-	-	-
<b>Total Resources</b>	<b>\$ 11,714,029</b>	<b>\$ 11,495,755</b>	<b>\$ (218,274)</b>
<b>Expenditures</b>			
Salaries	\$ 4,823,504	\$ 4,677,477	\$ 146,027
Benefits	2,570,975	2,448,828	122,147
Supplies	3,760,989	4,649,854	(888,865)
Contractual	622,560	888,242	(265,682)
Travel	9,800	5,536	4,264
Equipment	1,000	-	1,000
Internal Transfers (in)/out	(74,799)	(85,232)	10,433
<b>Total Expenditures</b>	<b>\$ 11,714,029</b>	<b>\$ 12,584,704</b>	<b>\$ (870,675)</b>
Transfer Out	-	-	-
<b>Total Use of Resources</b>	<b>\$ 11,714,029</b>	<b>\$ 12,584,704</b>	<b>\$ (870,675)</b>
<b>Ending Balance</b>	<b>\$ -</b>	<b>\$ (1,088,949)</b>	<b>\$ (1,088,949)</b>

## **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 4,431 students; an increase of 225 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 3,852 students (13.5% of 28,539 Total BEA Resident FTE Enrollment).

Revenue is projected to be \$965,933 greater than budget. State funding is projected to be \$1,264,844 over budget due to higher enrollment than anticipated; resident special education is currently projected to be 254 FTE over budget. Federal funding is projected to be \$125,734 under budget. Program expenditures are projected to be \$2,487,290 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 \$1,521,357.

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)
<b>Revenue</b>			
State Funding	\$ 36,998,792	\$ 38,263,636	\$ 1,264,844
Federal Funding	7,432,233	7,306,499	(125,734)
Other Districts	1,885,009	1,801,766	(83,243)
Other Agencies	-	-	-
Total Revenue	\$ 46,316,034	\$ 47,371,901	\$ 1,055,867
Indirect Charges	(2,351,828)	(2,488,502)	(136,674)
Local Support	12,698,530	12,745,270	46,740
Prior Year Carryover	-	-	-
<b>Total Resources</b>	<b>\$ 56,662,736</b>	<b>\$ 57,628,669</b>	<b>\$ 965,933</b>
<b>Expenditures</b>			
Certificated Salaries	\$ 27,184,730	\$ 27,284,695	\$ (99,965)
Classified Salaries	9,543,199	9,554,028	(10,829)
Benefits	15,484,108	14,872,700	611,408
Supplies	331,070	350,204	(19,134)
Contractual	4,033,474	6,981,569	(2,948,095)
Travel	58,800	57,384	1,416
Equipment	-	34,047	(34,047)
Internal Transfers (in)/out	27,355	15,399	11,956
<b>Total Expenditures</b>	<b>\$ 56,662,736</b>	<b>\$ 59,150,026</b>	<b>\$ (2,487,290)</b>
Transfer Out	-	-	-
<b>Total Use of Resources</b>	<b>\$ 56,662,736</b>	<b>\$ 59,150,026</b>	<b>\$ (2,487,290)</b>
<b>Net Surplus/(Deficit)</b>	<b>\$ -</b>	<b>\$ (1,521,357)</b>	<b>\$ (1,521,357)</b>

## **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 \$481,713. The program revenue is projected to be \$134,956 under budget. Program expenditures are projected to be \$346,757 over budget – contractual services are projected to be \$309,990 over budget due the purchase of ORCA passes through Pierce Transit. Salaries are projected to be \$150,640 over budget. This variance is offset by benefits, which are projected to be \$122,927 under 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)
<b>Revenue</b>			
Local Support	\$ 44,864	\$ 44,864	\$ -
Local Non-Tax	100,000	284,820	184,820
State Special Purpose	12,593,629	12,262,660	(330,969)
Total Revenue	\$ 12,738,493	\$ 12,592,344	\$ (146,149)
Indirect Charges	(425,872)	(414,679)	11,193
Prior Year Carryover	-	-	-
<b>Total Resources</b>	\$ 12,312,621	\$ 12,177,665	\$ (134,956)
<b>Expenditures</b>			
Salaries	\$ 2,968,861	\$ 3,119,501	\$ (150,640)
Benefits	1,555,541	1,432,614	122,927
Supplies	843,862	627,213	216,649
Contractual	7,980,870	8,290,860	(309,990)
Travel	-	2,971	(2,971)
Equipment	-	30,929	(30,929)
Internal Transfers (in)/out	(1,036,513)	(844,710)	(191,803)
<b>Total Expenditures</b>	\$ 12,312,621	\$ 12,659,378	\$ (346,757)
<b>Total Use of Resources</b>	\$ 12,312,621	\$ 12,659,378	\$ (346,757)
<b>Net Surplus/(Deficit)</b>	\$ -	\$ (481,713)	\$ (481,713)

## **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 \$132,137 over budget due to enrollment for CTE programs projecting to be 18 FTE higher than budget. Expenditures are currently projected to be \$86,301 under budget due to both salaries and benefits projecting come in under budget by \$114,194. This is offset by supplies and equipment projecting to be over by \$53,660 and \$95,027, respectively. It is currently projected that the program will end the year with a surplus of \$218,438.

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

**Table 14**

Career-Technical Education Program Summary (Program 31.XXX, 34.XXX & 38.XXX)			
	<u>Budget</u>	<u>Projected</u>	<u>Variance</u> Favorable/ (Unfavorable)
<b>Revenue</b>			
Sales	\$ 40,000	\$ 60,064	\$ 20,064
State - Apportionment	14,776,797	14,892,309	115,512
Federal Special Purpose	257,560	257,560	-
Revenue from Other Districts	-	-	-
Revenue from Other Agencies	-	-	-
Sale of Equipment	-	-	-
Total Revenue	\$ 15,074,357	\$ 15,209,933	\$ 135,576
Indirect Charges	(723,052)	(726,491)	(3,439)
Prior Year Carryover	-	-	-
<b>Total Resources</b>	\$ 14,351,305	\$ 14,483,442	\$ 132,137
<b>Expenditures</b>			
Certificated Salaries	\$ 8,772,178	\$ 8,733,553	\$ 38,625
Classified Salaries	545,661	548,859	(3,198)
Benefits	3,479,749	3,400,982	78,767
Supplies	759,969	813,629	(53,660)
Contractual	713,180	613,823	99,357
Travel	51,198	23,574	27,624
Equipment	8,370	103,397	(95,027)
Internal Transfers (in)/out	21,000	27,187	(6,187)
<b>Total Use of Resources</b>	\$ 14,351,305	\$ 14,265,004	\$ 86,301
<b>Net Surplus/(Deficit)</b>	\$ -	\$ 218,438	\$ 218,438

## **Maintenance and Operations**

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

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

The Maintenance and Operations 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 \$1,260,176 over budget due to salaries currently projecting to end the year \$771,329 greater than budget. Supplies and purchase of new equipment are also projecting to be over budget by \$597,625 and \$266,830, respectively. These overages are partially offset by savings of \$533,248 in benefits.

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

**Table 15**

Maintenance & Operations Program Summary (Q2 2017-18)			
	<u>Adopted Budget</u>	<u>Projected</u>	<u>Variance</u> Favorable/ (Unfavorable)
<b>Expenditures</b>			
Certificated Salaries	\$ -	\$ -	\$ 0
Classified Salaries	14,298,503	15,069,832	(771,329)
Benefits	7,573,170	7,039,922	533,248
Supplies	1,040,273	1,637,898	(597,625)
Contractual	804,059	900,078	(96,019)
Travel	1,300	5,057	(3,757)
Equipment	83,000	349,830	(266,830)
Internal Transfers (in)/out	(113,450)	(55,587)	(57,863)
<b>Total Expenditures</b>	<b>\$ 23,686,855</b>	<b>\$ 24,947,031</b>	<b>\$ (1,260,176)</b>

### **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 \$28,123,369.

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.

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METHOD 2 – Historical trends are utilized for certain revenue accounts, and identified budget adjustments or variances are used for the remainder of the projections. A review of the budget is performed, and the adjustments and variances are analyzed to determine their effect on the financial position of the general fund. **Table 16** below displays the results of the Method 2 forecast.

The results of both methods are compared in Appendix B.

**Table 16**

<b>General Fund</b>	<b>2017-18 Budget</b>	<b>2017-18 Projected</b>	<b>Variance Surplus/(Deficit)</b>
<b>Beginning Fund Balance</b>	<b>\$ 38,683,318</b>	<b>\$ 34,036,362</b>	<b>\$ (4,646,956)</b>
<b>Revenue</b>	<b>419,830,746</b>	<b>412,977,811</b>	<b>(6,852,935)</b>
<b>Other Financing Sources</b>	<b>1,765,000</b>	<b>1,477,069</b>	<b>(287,931)</b>
<b>Total Resources Available</b>	<b>460,279,064</b>	<b>448,491,242</b>	<b>(11,787,822)</b>
<b>Expenditures</b>	<b>431,230,465</b>	<b>420,367,873</b>	<b>10,862,592</b>
<b>Total Use of Resources</b>	<b>431,230,465</b>	<b>420,367,873</b>	<b>10,862,592</b>
<b>Ending Fund Balance</b>	<b>\$ 29,048,599</b>	<b>\$ 28,123,369</b>	<b>\$ (925,230)</b>

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

## **ENROLLMENT**

State funding for school districts is based on the number of full time equivalent (FTE) students enrolled in the district (see also **REVENUE in Section I** of this report). FTE is calculated based on the number of hours of classroom instruction received. 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**

<b>K-12 Annual Average FTE Enrollment Two Year Comparison</b>					
	(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	2,248	(33)	(63)
Grade 1	2,339	2,257	2,269	(71)	12
Grade 2	2,403	2,282	2,302	(101)	20
Grade 3	2,454	2,356	2,350	(104)	(6)
Grade 4	2,423	2,395	2,425	2	30
Grade 5	2,337	2,369	2,411	74	42
<b>Elementary</b>	<b>14,239</b>	<b>13,971</b>	<b>14,005</b>	<b>(234)</b>	<b>35</b>
Grade 6	2,048	2,139	2,196	148	57
Grade 7	1,984	2,055	2,039	55	(16)
Grade 8	1,980	1,941	2,045	65	104
<b>Middle School</b>	<b>6,012</b>	<b>6,135</b>	<b>6,280</b>	<b>268</b>	<b>145</b>
Grade 9	2,059	1,980	2,005	(54)	25
Grade 10	1,914	2,056	2,005	90	(52)
Grade 11	1,775	1,760	1,710	(65)	(51)
Grade 12	1,657	1,756	1,635	(22)	(121)
<b>High School</b>	<b>7,405</b>	<b>7,553</b>	<b>7,354</b>	<b>(51)</b>	<b>(199)</b>
Running Start	249	250	284	35	34
TCC Fresh Start **	185	204	166	(18)	(37)
Reengagement Center **	179	174	129	(49)	(45)
Goodwill **	29	35	34	5	(1)
Alternative Learning Experience	54	58	54	0	(4)
<b>Grand Total *</b>	<b>28,351</b>	<b>28,380</b>	<b>28,308</b>	<b>(44)</b>	<b>(72)</b>
Actual data through February 2018					

\*\* Open Doors - 1418 Programs



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 234 FTE;
- Middle schools (grades 6-8) increased by 268 FTE;
- High schools (grades 9-12) decreased by 51 FTE;
- Running Start (college level courses) increased by 35 FTE;
- ALE (Alternative Learning Experience) did not change

**Open Doors – 1418 Programs**

- TCC Fresh Start decreased by 18 FTE;
- Reengagement Center decreased by 49 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.

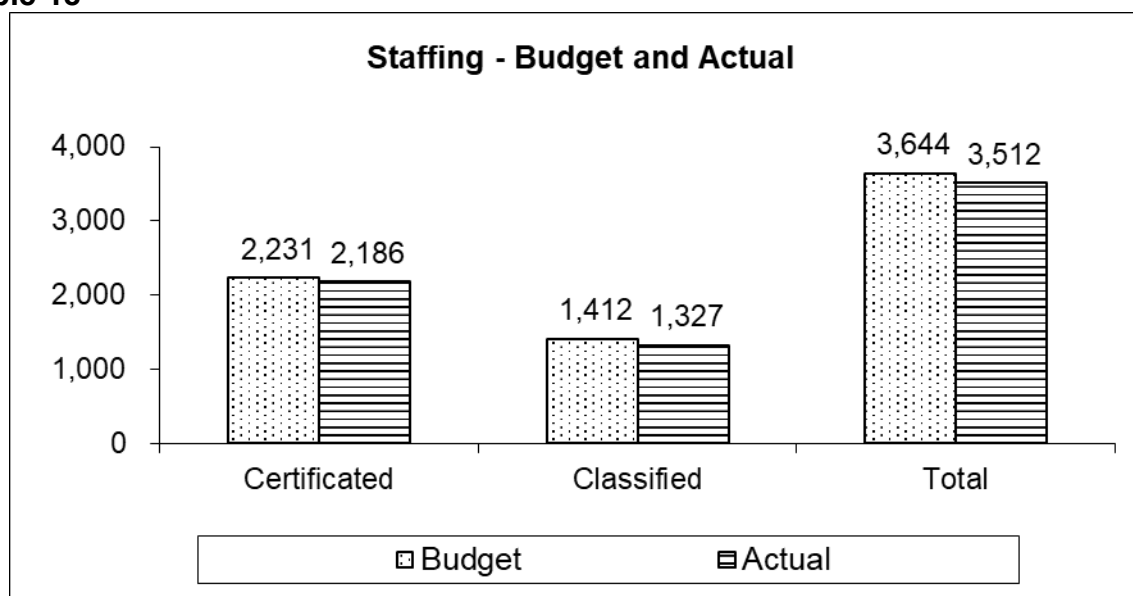
Students who participate for only part of the year or part of each day are calculated as a portion of an FTE. Any district may choose to serve students more hours per day or per year than the state definition of full-time equivalent. However, those students who attend classes more hours per day will 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**

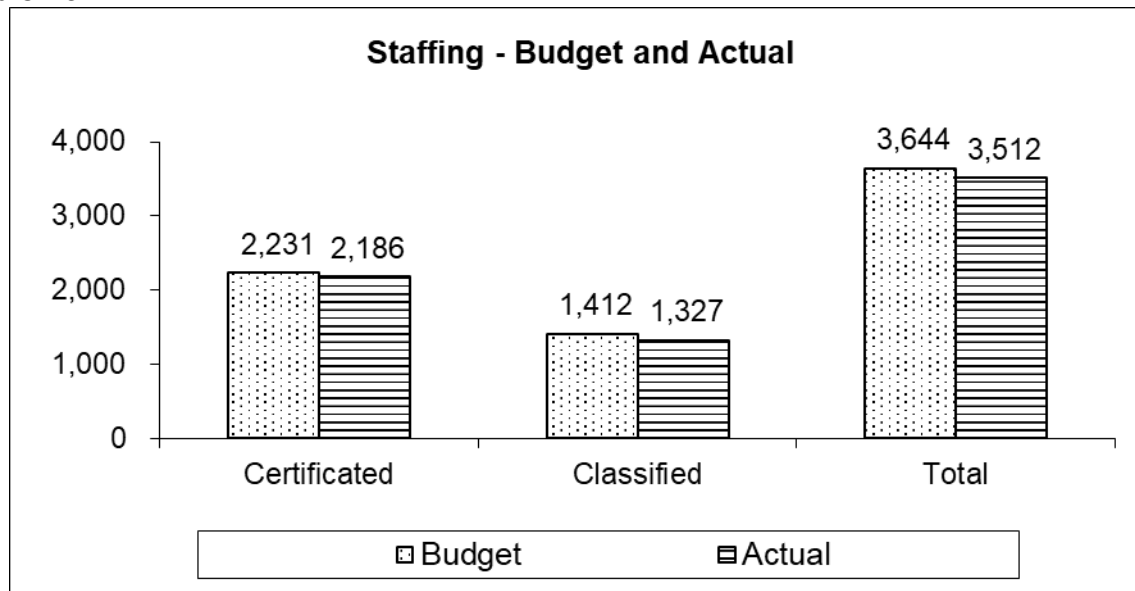
District staffing is divided into two categories: certificated staff – teachers, counselors, librarians, nurses, specialists and principals, and classified staff – classroom aids, secretaries, bus drivers, cooks, custodians, playground staff, maintenance crews, grounds crews, and business support staff. **Table 18** compares the number of filled positions in February 2017 to the number of filled positions in February 2018. The number of certificated staff increased 11 FTE while classified staff increased 14 FTE, respectively from this time last year.

**Table 18**



As shown in **Table 19**, the number of assigned certificated FTE is 2,186 and classified staff FTE is 1,327. The certificated and classified staffs are under budget by 46 and 85 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**

<b>Budget vs. Actual Staffing In FTE (Full Time Equivalents)</b>			
<b>Program Description (Number)</b>	<b><u>Budget</u></b>	<b><u>Actual</u></b>	<b><u>Variance</u> Incr/(Decrease)</b>
<b><u>Certificated Staff</u></b>			
Basic Education (01-03)	1,535.58	1,502.99	32.59
Federal Stimulus (10)	-	-	-
Special Education (20)	349.50	336.18	13.32
Vocational Education (30-40)	111.60	109.10	2.50
Compensatory (50-60)	216.15	216.59	(0.44)
Other Instructional (70)	14.60	16.91	(2.31)
Support Services (80-90)	4.00	4.00	-
<b>Total Certificated</b>	<b>2,231.43</b>	<b>2,185.77</b>	<b>45.66</b>
<b><u>Classified Staff</u></b>			
Basic Education (01-03)	320.06	304.04	16.02
Federal Stimulus (10)	-	-	-
Special Education (20)	289.90	265.78	24.12
Vocational Education (30-40)	9.09	8.07	1.02
Compensatory (50-60)	122.22	106.34	15.88
Other Instructional (70)	24.84	24.27	0.57
Support Services (80-90)	646.01	618.20	27.81
<b>Total Classified</b>	<b>1,412.12</b>	<b>1,326.70</b>	<b>85.42</b>
<b><u>Total All Staff</u></b>	<b>3,643.55</b>	<b>3,512.47</b>	<b>131.08</b>
<b>* Actual data through February 2018</b>			

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

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

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

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Run Time: 2:59 pm

Report ID: TS163.v5

## TACOMA SCHOOL DISTRICT NO. 10

### Combined Balance Sheet - All Funds

As Of: February 28, 2018

Governmental Fund Types						Trust Fund	
	General	Capital Projects	Transportation Vehicle	Debt Service	ASB	Private Purpose	Fund Total
<b>Assets</b>							
200: Imprest Cash	87,485	10,000	0	0	5,660	0	103,145
236: Cash In Bank-Key Bank	1,547,175	223,304	0	0	1,050,203	(164)	2,820,519
237: Cash In Bank-Key Bank/Food Svc	32,333	0	0	0	0	0	32,333
240: Cash On Deposit With County	4,293,907	4,310,615	561	896,213	8,589	1,993	9,511,879
241: Warrants Outstanding	(2,905,297)	(3,265,436)	0	0	84,742	0	(6,085,991)
310: Taxes Receivable-Current Year	85,375,978	9,937,443	0	56,113,692	0	0	151,427,113
311: Taxes Receivable-Prior Year	1,224,300	142,530	0	779,029	0	0	2,145,859
312: Taxes Receivable-Delinquent	774,600	94,475	0	441,426	0	0	1,310,502
320: Due From Other Funds	486,738	0	0	0	3,170	20,969	510,878
330: AR Due From Other Gov't Units	597,602	0	0	0	250	0	597,852
340: Accounts Receivable	44,779	0	0	0	5,937	0	50,716
341: AR Employee Receivable	0	0	0	0	1,799	0	1,799
410: Inventory-Supplies & Materials	502,567	0	0	0	0	0	502,567
413: Inventory-Printing & Graphics	40,838	0	0	0	0	0	40,838
415: Inventory-Maintenance	221,528	0	0	0	0	0	221,528
425: Inventory-Food Service	2,401,996	0	0	0	0	0	2,401,996
450: Investments	38,520,000	233,100,000	1,455,000	3,393,000	1,250,000	714,000	278,432,000
<b>Total Assets</b>	<b>133,246,530</b>	<b>244,552,932</b>	<b>1,455,561</b>	<b>61,623,360</b>	<b>2,410,351</b>	<b>736,798</b>	<b>444,025,531</b>
<b>Liabilities and Fund Balance</b>							
<b>Liabilities</b>							
601: Liabilities	5,379,009	1,087,402	0	0	353,639	149,121	6,969,172
605: Accrued Salaries & Benefits	8,048,039	0	0	0	0	0	8,048,039
606: Est. Property/Liability Ins Payable	1,478,951	0	0	0	0	0	1,478,951
607: Horace Mann Auto Ins Payable	261	0	0	0	0	0	261
608: Nutrition Svcs Prepaid	172,740	0	0	0	0	0	172,740
610: FICA/Medicare Payable	4,766,131	0	0	0	0	0	4,766,131
611: Industrial Insurance Payable	11,711	0	0	0	0	0	11,711
612: Retirement Payable	1,218,395	0	0	0	0	0	1,218,395
613: Withholding Tax Payable	(1,160,507)	0	0	0	0	0	(1,160,507)
615: Involuntary/Court Ordered Payable	12,298	0	0	0	0	0	12,298
616: Sound Partnership Payable	1,870,362	0	0	0	0	0	1,870,362
617: Maintenance Deduct & Benefits Payable	(660,132)	0	0	0	0	0	(660,132)
618: UNUM Life Insurance Payable	90	0	0	0	0	0	90

**Run Date:** March 19, 2018  
**Run Time:** 2:59 pm  
**Report ID:** TS163.v5

**TACOMA SCHOOL DISTRICT NO. 10**  
**Combined Balance Sheet - All Funds**  
**As Of: February 28, 2018**

	Governmental Fund Types					Trust Fund	
	General	Capital Projects	Transportation Vehicle	Debt Service	ASB	Private Purpose	Fund Total
Liabilities and Fund Balance							
619: Cancer Insurance Payable	(7,726)	0	0	0	0	0	(7,726)
622: Flex Plan Dependent Care Payable	(49,129)	0	0	0	0	0	(49,129)
623: Flex Plan Medical Payable	72,462	0	0	0	0	0	72,462
624: TSA Payable	(196,589)	0	0	0	0	0	(196,589)
625: Flex Plan - Health Savings Account	(25,385)	0	0	0	0	0	(25,385)
627: United Way Payable	(6,323)	0	0	0	0	0	(6,323)
629: Veba III/Sick Leave Payable	(42,683)	0	0	0	0	0	(42,683)
630: Salary Deferral	95,194	0	0	0	0	0	95,194
632: Benefits And Voluntary Deductions	273,327	0	0	0	0	0	273,327
633: Union Benefits Payable	8,610	0	0	0	0	0	8,610
636: APA Salary Insurance Payable	61,666	0	0	0	0	0	61,666
637: Est Unemployment Payable	665,100	0	0	0	0	0	665,100
638: Est Compensated Absence Payable	540,975	0	0	0	0	0	540,975
639: Est Industrial Ins Payable	(1,383)	0	0	0	0	0	(1,383)
640: Due To Other Funds	13,024	475,479	0	0	9,682	12,693	510,878
641: AD & D Insurance Payable	(8,550)	0	0	0	0	0	(8,550)
643: Sales Tax Payable	13,575	0	0	0	0	0	13,575
650: Deposits - Grants	448,338	0	0	0	0	0	448,338
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	41,250	0	0	0	0	0	41,250
657: State Retiree Subsidy Payable	6,344	0	0	0	0	0	6,344
660: Beneficiary (Deceased EE)	1	0	0	0	0	0	1
752: Unavailable Revenue-Tuition	24,000	0	0	0	0	0	24,000
754: Unavailable Rev-Cash Register System	5,125	0	0	0	0	0	5,125
760: Unavailable Revenue -Taxes Receivable	87,374,878	10,174,449	0	57,334,147	0	0	154,883,474
Total Liabilities	110,430,475	11,737,330	0	57,334,147	363,606	161,814	180,027,372
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	1,455,561	0	2,022,501	0	3,478,061
821: Restricted for Carryover	655,799	0	0	0	0	0	655,799
830: Restricted for Debt Service	425,906	0	0	2,491,407	0	0	2,917,312

Run Date: March 19, 2018

Run Time: 2:59 pm

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**TACOMA SCHOOL DISTRICT NO. 10**

**Combined Balance Sheet - All Funds**

As Of: **February 28, 2018**

	Governmental Fund Types					Trust Fund	Fund Total
	<u>General</u>	<u>Capital Projects</u>	<u>Transportation Vehicle</u>	<u>Debt Service</u>	<u>ASB</u>	<u>Private Purpose</u>	
<b>Liabilities and Fund Balance</b>							
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	574,984	574,984
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	(11,220,307)	(19,427,066)	0	1,797,807	0	0	(28,849,567)
891: Unassigned for Minimum FB Policy	15,335,910	0	0	0	0	0	15,335,910
<b>Total Fund Balance</b>	<b>22,816,055</b>	<b>232,815,602</b>	<b>1,455,561</b>	<b>4,289,213</b>	<b>2,046,745</b>	<b>574,984</b>	<b>263,998,159</b>
<b>Total Liabilities and Fund Balance</b>	<b>133,246,530</b>	<b>244,552,932</b>	<b>1,455,561</b>	<b>61,623,360</b>	<b>2,410,351</b>	<b>736,798</b>	<b>444,025,531</b>



Run Date: March 19, 2018

Run Time: 3:00 pm

Report ID: TS164.v3

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Expenditures by State Object with % Spent**  
**General Fund As Of: February 28, 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>
<b>0 - Debit Transfer</b>	2,382,524	865,506	1,517,018	36.3	2,407,146	897,881	1,509,265	37.3
<b>1 - Credit Transfer</b>	(2,382,524)	(865,506)	(1,517,018)	36.3	(2,407,146)	(897,881)	(1,509,265)	37.3
<b>2 - Salaries - Certificated</b>	188,352,001	88,513,129	99,838,872	47.0	193,841,795	91,823,195	102,018,600	47.4
<b>3 - Salaries - Classified</b>	68,400,030	33,725,022	34,675,008	49.3	72,603,838	35,976,151	36,627,687	49.6
<b>4 - Employees Benefits &amp; Payroll Taxes</b>	91,790,709	47,187,617	44,603,092	51.4	102,145,367	51,720,994	50,424,373	50.6
<b>5 - Supplies, Etc.</b>	19,445,654	9,263,002	10,182,652	47.6	21,460,319	9,836,057	11,624,262	45.8
<b>7 - Purchased Services</b>	36,553,920	16,377,431	20,176,489	44.8	39,475,908	17,410,719	22,065,189	44.1
<b>8 - Travel</b>	961,120	515,692	445,428	53.7	863,688	426,441	437,247	49.4
<b>9 - Capital Outlay</b>	1,034,002	545,217	488,785	52.7	839,550	885,943	(46,393)	105.5
<b><u>District Total</u></b>	<b><u>406,537,436</u></b>	<b><u>196,127,110</u></b>	<b><u>210,410,326</u></b>	<b><u>48.2</u></b>	<b><u>431,230,465</u></b>	<b><u>208,079,499</u></b>	<b><u>223,150,966</u></b>	<b><u>48.3</u></b>

Run Date: March 19, 2018

Run Time: 3:02 pm

Report ID: TS158.v5

**TACOMA SCHOOL DISTRICT NO. 10**  
**Income Statement and Changes in Fund Balance**  
**General Fund As Of: February 28, 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>
<b>Resources Available</b>					
<b>Debt and Fiscal Management</b>					
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
<b>Total Debt and Fiscal Management</b>	<b>20,991,537</b>	<b>5,655,627</b>	<b>(15,335,910)</b>	<b>26.9</b>	<b>100.0</b>
<b>Restricted and Assigned FB</b>					
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
<b>Total Restricted and Assigned FB</b>	<b>17,691,781</b>	<b>13,044,825</b>	<b>(4,646,956)</b>	<b>73.7</b>	<b>103.2</b>
891: Unassigned for Minimum FB Policy	0	15,335,910	15,335,910	100.0	100.0
<b>Total Beginning Fund Balance</b>	<b>38,683,318</b>	<b>34,036,362</b>	<b>(4,646,956)</b>	<b>88.0</b>	<b>101.7</b>
<b>Revenue</b>					
1 - Local Taxes	86,613,373	39,354,927	(47,258,446)	45.4	47.3
2 - Local Non-Tax	6,751,765	3,780,519	(2,971,246)	56.0	64.2
3 - State - General Purpose	212,524,907	105,041,372	(107,483,535)	49.4	48.9
4 - State - Special Purpose	72,139,538	30,712,005	(41,427,533)	42.6	40.2
5 - Federal - General Purpose	429,072	134,566	(294,506)	31.4	45.5
6 - Federal - Special Purpose	38,066,220	16,138,519	(21,927,701)	42.4	40.1
7 - Revenue from other Districts	1,885,009	1,090,954	(794,055)	57.9	65.4
8 - Revenue from other Agencies	1,420,862	585,066	(835,796)	41.2	37.5
9 - Other Financing Sources	1,765,000	21,265	(1,743,735)	1.2	2.9
<b>Total Revenue</b>	<b>421,595,746</b>	<b>196,859,192</b>	<b>(224,736,554)</b>	<b>46.7</b>	<b>46.4</b>
<b>Total Resources Available</b>	<b>460,279,064</b>	<b>230,895,554</b>	<b>(229,383,510)</b>	<b>50.2</b>	<b>51.8</b>
<b>Uses of Resources</b>					
<b>Expenditures</b>					
01: Basic Education	218,697,095	106,736,872	111,960,223	48.8	48.9

Run Date: March 19, 2018

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**TACOMA SCHOOL DISTRICT NO. 10**  
**Income Statement and Changes in Fund Balance**  
**General Fund As Of: February 28, 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>
<b>Uses of Resources</b>					
02: Basic Education - ALE	382,466	139,233	243,233	36.4	37.7
03: Basic Education-1418 Open	2,643,012	973,065	1,669,947	36.8	37.4
21: Special Education, State	48,120,226	24,901,456	23,218,770	51.7	52.3
22: SPED Infants & Tod - State	1,417,916	740,089	677,827	52.2	49.1
24: Special Education, Federal	7,124,594	3,069,070	4,055,524	43.1	44.4
31: Career & Tech Ed, State	12,136,046	6,064,480	6,071,566	50.0	49.5
34: Middle School CTE	1,969,847	1,096,129	873,718	55.6	54.6
38: Career & Tech Ed, Federal	245,412	71,876	173,536	29.3	20.6
51: Disadvantaged, Federal	11,438,068	5,413,350	6,024,718	47.3	41.7
52: School Improvement, Federa	1,189,966	753,231	436,735	63.3	57.7
55: Learning Assistance Prog,	12,284,751	5,865,670	6,419,081	47.7	48.3
56: State Institutions, Ctrs &	635,258	316,837	318,421	49.9	45.5
57: NegleCTEd & Delinquent	116,615	51,188	65,427	43.9	41.3
58: Special & Pilot Programs	2,904,570	401,019	2,503,551	13.8	15.6
59: Institutions - Adult Jails	83,107	42,325	40,782	50.9	10.5
61: Head Start, Federal	5,410,767	2,770,159	2,640,608	51.2	51.0
64: Limited English Proficienc	356,306	296,742	59,564	83.3	64.0
65: Transitional Bilingual, St	5,122,448	2,507,351	2,615,097	48.9	49.6
68: Indian Education, Federal	285,935	152,372	133,563	53.3	48.8
69: Other Compensatory Program	0	2,903	(2,903)	100.0	100.0
73: Summer School	615,948	68,316	547,632	11.1	11.9
74: Highly Capable, State	948,098	500,013	448,085	52.7	46.7
79: Other Instructional Pgms	13,170,148	1,726,698	11,443,450	13.1	13.4
89: Community Services	536,771	241,187	295,584	44.9	59.1
97: District-Wide Support	59,483,516	29,342,416	30,141,100	49.3	51.2
98: Nutrition Svcs	11,598,958	7,512,691	4,086,267	64.8	61.1
99: Pupil Transportation	12,312,621	6,322,763	5,989,858	51.4	49.7
<b>Total Expenditures</b>	<b>431,230,465</b>	<b>208,079,499</b>	<b>223,150,966</b>	<b>48.3</b>	<b>48.2</b>
<b>Total Uses of Resources</b>	<b>431,230,465</b>	<b>208,079,499</b>	<b>223,150,966</b>	<b>48.3</b>	<b>48.2</b>
<b>Ending Fund Balance</b>	<b>29,048,599</b>	<b>22,816,055</b>	<b>-6,232,544</b>	<b>78.5</b>	<b>94.8</b>
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:** March 19, 2018

**Run Time:** 3:02 pm

**Report ID:** TS158.v5

**TACOMA SCHOOL DISTRICT NO. 10**  
**Income Statement and Changes in Fund Balance**  
**General Fund As Of: February 28, 2018**

	<b>Current Year <u>Adopted</u> <u>Budget</u></b>	<b>Current Year Year to Date_ <u>Actual</u></b>	<b>Under Budget <u>(Over)</u></b>	<b>% Current Year_ <u>Budget</u></b>	<b>% Prior Year_ <u>Budget</u></b>
<b>Total Debt and Fiscal Management</b>	<b>20,991,537</b>	<b>5,655,627</b>	<b>(15,335,910)</b>	<b>26.9</b>	<b>100.0</b>
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
<b>Total Restricted and Assigned FB</b>	<b>8,057,062</b>	<b>13,044,825</b>	<b>4,987,763</b>	<b>161.9</b>	<b>174.9</b>
890: Unassigned Fund Balance	0	(11,220,307)	(11,220,307)	100.0	100.0
891: Unassigned for Minimum FB Policy	0	15,335,910	15,335,910	100.0	100.0
<b>Total Fund Balance</b>	<b>29,048,599</b>	<b>22,816,055</b>	<b>(6,232,544)</b>	<b>78.5</b>	<b>94.8</b>

**Run Date:** March 19, 2018  
**Run Time:** 3:03 pm  
**Report ID:** TS166.v4

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Revenue by State and District Account w/% Received**  
**General Fund As Of: February 28, 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>
<b>1 - Local Taxes</b>								
11000: Local Property Tax	85,570,000	40,561,099	(45,008,901)	47.4	86,000,000	39,354,927	(46,645,073)	45.8
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
<b>1 - Local Taxes</b>	<b>85,793,823</b>	<b>40,561,099</b>	<b>(45,232,724)</b>	<b>47.3</b>	<b>86,613,373</b>	<b>39,354,927</b>	<b>(47,258,446)</b>	<b>45.4</b>
<b>2 - Local Non-Tax</b>								
21000: Tuition & Fees - Unassigned	533,809	1,094,368	560,559	205.0	562,710	863,901	301,191	153.5
21010: Regular Student Fees	50,000	36,633	(13,367)	73.3	50,000	18,968	(31,032)	37.9
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	(400)	(400)	100.0
21800: Convenience Fee	0	23,373	23,373	100.0	0	26,312	26,312	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	13,719	3,719	137.2
22010: Sale of Supplies & Svcs - FR 1	160,000	156,126	(3,874)	97.6	250,000	89,921	(160,079)	36.0
22020: Sale of Supplies & Svcs - FR 2	100,000	92,436	(7,564)	92.4	140,000	16,960	(123,040)	12.1
22030: Sale of Supplies & Svcs-Schools	0	300	300	100.0	0	200	200	100.0
22040: Sale of Recoverable Items	140,000	76,204	(63,796)	54.4	90,000	65,378	(24,622)	72.6
22050: Sale of Supplies & Svcs - Trip 1	100,000	16,230	(83,770)	16.2	35,000	53,351	18,351	152.4
22060: Sale of Supplies & Svcs - Trip 2	50,000	58,797	8,797	117.6	50,000	48,187	(1,813)	96.4
22100: Other Storeroom Sales	5,000	2,957	(2,043)	59.1	5,000	3,040	(1,960)	60.8
22200: Copy Center Reimbursements	50,000	36,756	(13,244)	73.5	50,000	42,694	(7,306)	85.4
22310: CTE Sales of Goods, Supplies & Svcs	40,000	25,519	(14,481)	63.8	40,000	24,006	(15,994)	60.0
22910: Nutrition Service Sales	1,594,128	1,022,822	(571,306)	64.2	1,592,014	1,052,122	(539,892)	66.1
22940: NS Sales - Special Events	9,571	3,307	(6,264)	34.6	0	7,220	7,220	100.0
22960: NS Sales - Breakfast	103,982	80,656	(23,326)	77.6	131,318	92,449	(38,869)	70.4
22981: NS Convenience Fees	27,021	0	(27,021)	0.0	42,583	0	(42,583)	0.0
22990: School Bus Revenue	0	2,920	2,920	100.0	0	4,235	4,235	100.0
23000: Investment Earnings	75,000	101,564	26,564	135.4	100,000	172,404	72,404	172.4
25000: Gifts, Grants, & Donations (Local)	200,000	119,921	(80,079)	60.0	349,440	170,282	(179,158)	48.7
26000: Fines & Damages	45,000	14,888	(30,112)	33.1	45,000	21,846	(23,154)	48.5
27000: Rentals & Leases	375,000	152,680	(222,320)	40.7	375,000	197,810	(177,191)	52.7
27020: Facility Use - Utility Surcharge	15,800	7,745	(8,055)	49.0	85,750	8,778	(76,972)	10.2
27030: Facility Use - Custodial Labor	245,200	99,350	(145,850)	40.5	251,350	118,560	(132,790)	47.2
27040: Facility Use - Field/Stadium Maint	17,500	2,538	(14,963)	14.5	13,600	1,045	(12,555)	7.7
27050: Facility Use - Security	0	3,600	3,600	100.0	0	0	0	100.0
27060: Facility Use - Theater Tech	22,000	16,903	(5,098)	76.8	29,000	21,634	(7,366)	74.6
28000: Insurance Recoveries	45,000	6,466	(38,534)	14.4	0	68,989	68,989	100.0

**Run Date:** March 19, 2018  
**Run Time:** 3:03 pm  
**Report ID:** TS166.v4

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Revenue by State and District Account w/% Received**  
**General Fund As Of: February 28, 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>
<b>2 - Local Non-Tax</b>								
29000: Local Support Non Tax-Unassigned	1,017,000	476,455	(540,545)	46.8	1,127,000	431,418	(695,582)	38.3
29001: Procurement Card Rebates	500,000	198,310	(301,690)	39.7	500,000	102,688	(397,312)	20.5
29010: Cash Over/Short	0	(485)	(485)	100.0	0	3,230	3,230	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	38,840	(31,160)	55.5	70,000	37,993	(32,008)	54.3
29240: Vending-Beverage Commissions	1,000	695	(305)	69.5	1,000	600	(400)	60.0
29250: Vending-Food Commissions	1,000	585	(415)	58.5	1,000	680	(320)	68.0
29260: Other Commissions/Rebates	10,000	241	(9,759)	2.4	5,000	0	(5,000)	0.0
<b>2 - Local Non-Tax</b>	6,363,011	4,082,843	(2,280,168)	64.2	6,751,765	3,780,519	(2,971,246)	56.0
<b>3 - State - General Purpose</b>								
31000: Apportionment	181,485,618	90,797,411	(90,688,207)	50.0	194,932,463	98,573,158	(96,359,305)	50.6
31210: Apportionment - Special Ed	6,559,797	3,375,203	(3,184,594)	51.5	6,870,521	3,611,314	(3,259,207)	52.6
33000: Local Effort Assistance	10,064,107	2,782,251	(7,281,856)	27.6	10,721,923	2,856,899	(7,865,024)	26.6
<b>3 - State - General Purpose</b>	198,109,522	96,954,865	(101,154,657)	48.9	212,524,907	105,041,372	(107,483,535)	49.4
<b>4 - State - Special Purpose</b>								
41000: Special Purpose - Unassigned	8,500,000	(85)	(8,500,085)	0.0	8,500,000	174,209	(8,325,791)	2.0
41210: Special Education	25,385,734	12,193,449	(13,192,285)	48.0	28,639,459	13,968,561	(14,670,898)	48.8
41220: SPED Infants & Toddlers - State	1,337,810	652,093	(685,717)	48.7	1,488,812	820,915	(667,897)	55.1
41550: Learning Assistance	8,561,928	4,310,754	(4,251,174)	50.3	12,892,846	6,523,714	(6,369,132)	50.6
41560: State Institutions, Centers, and Homes - I	580,934	183,078	(397,856)	31.5	584,953	175,004	(409,949)	29.9
41580: Special & Pilot Programs	2,437,099	340,123	(2,096,976)	14.0	2,948,556	468,867	(2,479,689)	15.9
41590: Institutions - Juveniles in Adult Jail	84,795	0	(84,795)	0.0	87,013	23,720	(63,293)	27.3
41650: Transitional Bilingual	3,122,493	1,528,730	(1,593,763)	49.0	3,531,462	1,920,322	(1,611,140)	54.4
41740: Highly Capable	286,652	145,045	(141,607)	50.6	646,978	328,221	(318,757)	50.7
41980: School Nutrition Services	241,000	112,858	(128,142)	46.8	225,830	115,829	(110,001)	51.3
41990: Transportation - Operations	11,726,209	5,553,236	(6,172,973)	47.4	12,593,629	6,192,643	(6,400,986)	49.2
<b>4 - State - Special Purpose</b>	62,264,654	25,019,280	(37,245,374)	40.2	72,139,538	30,712,005	(41,427,533)	42.6
<b>5 - Federal - General Purpose</b>								
52000: Direct Federal Revenue - Unassigned	299,125	136,225	(162,900)	45.5	429,072	127,188	(301,884)	29.6
55000: Federal Forests	0	0	0	100.0	0	7,378	7,378	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: February 28, 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>
<b>5 - Federal - General Purpose</b>	299,125	136,225	(162,900)	45.5	429,072	134,566	(294,506)	31.4
<b>6 - Federal - Special Purpose</b>								
61000: Special Purpose - OSPI Unassigned	12,000	5,274	(6,726)	44.0	12,000	8,750	(3,250)	72.9
61240: Special Ed - Supplemental	7,399,960	2,455,874	(4,944,086)	33.2	7,432,233	2,398,921	(5,033,312)	32.3
61380: CTE - Carl Perkins Grant	249,045	40,571	(208,474)	16.3	257,560	57,548	(200,012)	22.3
61510: Disadvantaged - Title IA	13,111,106	4,430,886	(8,680,220)	33.8	12,004,252	4,652,966	(7,351,286)	38.8
61520: School Improvement - TII, IV, V & VI	1,861,400	873,597	(987,803)	46.9	1,248,869	715,299	(533,570)	57.3
61570: Institutions - Neglected & Delinquent	107,783	6,676	(101,107)	6.2	122,387	44,841	(77,547)	36.6
61640: Limited English Proficiency	397,425	225,733	(171,692)	56.8	363,432	259,673	(103,759)	71.5
61880: Child Care - Federal	0	0	0	100.0	0	14,211	14,211	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	82,715	(60,152)	57.9	171,979	87,362	(84,617)	50.8
61920: Reduced Price Lunch Reimbursement	673,121	303,007	(370,114)	45.0	636,094	350,168	(285,926)	55.0
61930: Free Lunch Reimbursement	6,603,642	3,009,919	(3,593,723)	45.6	6,240,663	2,878,956	(3,361,707)	46.1
61940: Certified Lunch Reimbursement	175,151	78,341	(96,810)	44.7	159,873	76,399	(83,474)	47.8
61950: Regular Breakfast Reimbursement	16,657	11,246	(5,411)	67.5	23,600	13,355	(10,245)	56.6
61960: Reduced Price Breakfast Reimbursement	161,671	75,806	(85,865)	46.9	160,799	89,637	(71,162)	55.7
61970: Free Breakfast Reimbursement	2,086,313	913,685	(1,172,628)	43.8	1,916,430	917,127	(999,303)	47.9
61980: Free Snack Reimbursement	68,557	21,107	(47,450)	30.8	63,068	20,805	(42,263)	33.0
61990: Fresh Fruit & Vegetable Reimbursement	88,825	28,330	(60,495)	31.9	102,400	36,692	(65,708)	35.8
62610: Head Start	5,272,264	2,211,634	(3,060,630)	41.9	5,978,898	2,550,416	(3,428,482)	42.7
62680: Indian Education - ED	152,735	71,329	(81,406)	46.7	174,149	85,568	(88,581)	49.1
63000: Federal Grants Through Other Entities - U	0	31,200	31,200	100.0	0	0	0	100.0
63210: SPED Medicaid Match	0	131,043	131,043	100.0	0	45,767	45,767	100.0
69980: USDA Commodities	716,906	785,294	68,388	109.5	882,463	834,061	(48,402)	94.5
<b>6 - Federal - Special Purpose</b>	39,412,499	15,793,266	(23,619,233)	40.1	38,066,220	16,138,519	(21,927,701)	42.4
<b>7 - Revenue from other Districts</b>								
71210: Special Education	1,885,009	1,233,286	(651,723)	65.4	1,885,009	1,090,954	(794,055)	57.9
<b>7 - Revenue from other Districts</b>	1,885,009	1,233,286	(651,723)	65.4	1,885,009	1,090,954	(794,055)	57.9
<b>8 - Revenue from other Agencies</b>								
81000: Governmental Entities	248,441	136,446	(111,995)	54.9	202,241	70,053	(132,188)	34.6
82000: Private Foundations Revenue	0	32,868	32,868	100.0	0	135,550	135,550	100.0
85000: Educational Service Districts	1,142,198	352,493	(789,705)	30.9	1,218,621	379,463	(839,158)	31.1
<b>8 - Revenue from other Agencies</b>	1,390,639	521,807	(868,832)	37.5	1,420,862	585,066	(835,796)	41.2

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**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Revenue by State and District Account w/% Received**  
**General Fund As Of: February 28, 2018**

State Account  
District Account

**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>
0	49,665	49,665	100.0	0	21,265	21,265	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
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1,700,000	49,665	(1,650,335)	2.9	1,765,000	21,265	(1,743,735)	1.2
=====	=====	=====	=====	=====	=====	=====	=====
<b>397,218,282</b>	<b>184,352,336</b>	<b>(212,865,946)</b>	<b>46.4</b>	<b>421,595,746</b>	<b>196,859,192</b>	<b>(224,736,554)</b>	<b>46.7</b>



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**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Expenditures by Program w/Encumbrances**  
**General Fund As Of: February 28, 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>
<b>01: Basic Education</b>							
01000: Basic Education	189,396,845	188,115,209	15,638,933	95,072,071	82,764,709	10,278,429	94.5
01030: BE Attendance BECCA	0	123,683	2,692	9,215	841	113,627	8.1
01040: BE Building Contributions	0	387,803	12,655	83,591	4,643	299,569	22.8
01050: BE Kindergarten Contributions	0	16,371	2,680	11,721	1,443	3,207	80.4
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	4,150	10,902	3,271	70,827	16.7
01250: BE Campus Security	2,257,850	2,257,850	215,495	1,322,073	1,057,517	(121,740)	105.4
01280: BE HS Graduation	78,000	78,000	5,892	7,076	23,024	47,900	38.6
01310: BE Para Coverage	5,000	5,000	677	1,497	81	3,422	31.6
01320: BE Peer Review Pool	75,000	75,000	2,777	4,819	1,549	68,631	8.5
01430: BE Instructional	1,392,981	1,404,981	81,477	438,279	382,223	584,479	58.4
01440: BE - Non-Instructional	478,042	478,042	5,085	137,205	38,111	302,726	36.7
01450: BE Instructional	3,422,651	3,422,651	261,532	1,563,830	1,471,854	386,967	88.7
01460: BE FB Non-Instructional	524,513	524,513	18,343	71,003	58,505	395,004	24.7
01470: BE High Needs Support	1,800,000	1,813,293	109,072	756,249	709,563	347,481	80.8
01480: BE Strategic Goals/Initiatives	406,907	438,259	1,466	6,714	47,626	383,919	12.4
01650: BE Special Programs	2,003,569	2,003,569	128,155	894,838	475,317	633,415	68.4
01660: BE Next Move	0	0	13,764	73,939	74,080	(148,019)	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	7,728,357	647,765	4,077,098	3,572,139	79,120	99.0
01901: BE Running Start	1,537,023	1,740,787	61,553	540,201	759,492	441,094	74.7
01905: BE Int'l Baccalaureate	772,414	777,414	61,268	243,463	188,722	345,229	55.6
01915: BE Bargained Enhancement 5-10	1,316,946	1,316,946	10,145	53,717	8,788	1,254,441	4.7
01940: BE MS Athletic Reserve	0	6,313	0	0	0	6,313	0.0
01990: BE Curriculum & Instruction	2,265,000	2,267,590	135,523	1,045,586	215,255	1,006,748	55.6
01991: BE Curriculum & Instruction 1x	2,948,846	3,438,537	(108)	213,422	0	3,225,115	6.2
<b>Total 01: Basic Education</b>	<b>218,697,095</b>	<b>217,326,029</b>	<b>17,420,991</b>	<b>106,736,872</b>	<b>91,858,753</b>	<b>18,730,404</b>	<b>91.4</b>
<b>02: Basic Education - ALE</b>							
02000: BE Alternative Learning Exp	382,466	321,689	10,980	139,233	104,168	78,288	75.7
<b>Total 02: Basic Education - ALE</b>	<b>382,466</b>	<b>321,689</b>	<b>10,980</b>	<b>139,233</b>	<b>104,168</b>	<b>78,288</b>	<b>75.7</b>
<b>03: Basic Education-1418 Open</b>							
03000: Basic Ed - 1418 Open Doors	2,643,012	2,465,478	432,738	973,065	1,195,441	296,973	88.0
<b>Total 03: Basic Education-1418 Open</b>	<b>2,643,012</b>	<b>2,465,478</b>	<b>432,738</b>	<b>973,065</b>	<b>1,195,441</b>	<b>296,973</b>	<b>88.0</b>
<b>21: Special Education, State</b>							

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**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Expenditures by Program w/Encumbrances**  
**General Fund As Of: February 28, 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>
<b>21: Special Education, State</b>							
21000: Special Education - State	47,112,226	48,053,609	4,063,878	24,456,950	23,934,759	(338,100)	100.7
21560: SPED - State Safety Net	1,000,000	1,000,000	75,631	444,454	403,489	152,057	84.8
21720: SPED - District Settlement	8,000	8,000	0	0	0	8,000	0.0
21900: SPED Work Training	0	2,422	0	52	0	2,370	2.1
<b>Total 21: Special Education, State</b>	<b>48,120,226</b>	<b>49,064,031</b>	<b>4,139,509</b>	<b>24,901,456</b>	<b>24,338,248</b>	<b>(175,673)</b>	<b>100.4</b>
<b>22: SPED Infants &amp; Tod - State</b>							
22000: SPED Infants & Toddlers-State	1,417,916	1,417,916	144,092	740,089	632,316	45,511	96.8
<b>Total 22: SPED Infants &amp; Tod - State</b>	<b>1,417,916</b>	<b>1,417,916</b>	<b>144,092</b>	<b>740,089</b>	<b>632,316</b>	<b>45,511</b>	<b>96.8</b>
<b>24: Special Education, Federal</b>							
24507: SPED IDEAB Flow Thru 16-17	0	0	0	68,042	0	(68,042)	100.0
24508: SPED IDEAB Flow Thru 17-18	6,006,708	6,006,708	439,684	2,553,718	2,432,224	1,020,766	83.0
24517: SPED IDEAB Preschool 16-17	0	0	0	3,512	0	(3,512)	100.0
24518: SPED IDEAB Preschool 17-18	208,226	208,226	19,424	107,888	103,928	(3,590)	101.7
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	52,752	322,555	256,904	330,200	63.7
<b>Total 24: Special Education, Federal</b>	<b>7,124,594</b>	<b>7,124,594</b>	<b>511,859</b>	<b>3,069,070</b>	<b>2,793,057</b>	<b>1,262,467</b>	<b>82.3</b>
<b>31: Career &amp; Tech Ed, State</b>							
31000: CTE Technical Support	145,510	145,510	13,170	96,541	68,239	(19,270)	113.2
31200: CTE JROTC	531,144	531,144	47,153	289,182	252,436	(10,474)	102.0
31510: CTE Administration	2,239,060	1,892,294	160,374	837,469	734,949	319,876	83.1
31600: CTE Agriculture & Science	461,858	461,858	41,302	242,549	215,315	3,994	99.1
31605: CTE Lincoln Tree Farm Harvest	0	87,188	5,741	7,396	16,864	62,928	27.8
31610: CTE Business Education	1,424,209	1,424,209	131,041	866,765	712,842	(155,398)	110.9
31620: CTE Marketing Education	362,087	362,087	30,948	190,474	172,570	(956)	100.3
31630: CTE Diversified Occupations	702,016	702,016	58,385	358,449	304,316	39,251	94.4
31640: CTE Trade & Industry	1,427,383	1,427,383	146,779	852,500	649,491	(74,608)	105.2
31650: CTE Family & Consumer Science	1,064,150	1,064,150	90,054	500,796	460,309	103,046	90.3
31660: CTE Next Move	298,741	298,741	11,200	80,290	63,238	155,213	48.0
31670: CTE Technology	672,236	672,236	63,096	394,797	314,550	(37,111)	105.5
31680: CTE Health Occupations	362,457	362,457	31,812	214,056	222,629	(74,228)	120.5
31710: CTE Career Guidance	537,659	537,659	42,364	270,107	255,146	12,407	97.7
31880: CTE Partner School	1,627,077	1,627,077	122,515	742,011	685,121	199,946	87.7
31901: CTE Running Start	113,634	137,902	18,730	49,231	60,769	27,902	79.8
31902: CTE Open Doors	166,825	139,707	71,870	71,870	48,130	19,707	85.9

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**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Expenditures by Program w/Encumbrances**  
**General Fund As Of: February 28, 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>
<b>Total 31: Career &amp; Tech Ed, State</b>	<b>12,136,046</b>	<b>11,873,618</b>	<b>1,086,536</b>	<b>6,064,480</b>	<b>5,236,916</b>	<b>572,222</b>	<b>95.2</b>
<b>34: Middle School CTE</b>							
34500: CTE Middle School	1,969,847	2,142,476	166,782	1,096,129	908,575	137,772	93.6
<b>Total 34: Middle School CTE</b>	<b>1,969,847</b>	<b>2,142,476</b>	<b>166,782</b>	<b>1,096,129</b>	<b>908,575</b>	<b>137,772</b>	<b>93.6</b>
<b>38: Career &amp; Tech Ed, Federal</b>							
38507: CTE Perkins Grant 16-17	0	0	0	432	0	(432)	100.0
38508: CTE Perkins Grant 17-18	245,412	245,412	13,133	71,444	14,827	159,141	35.2
<b>Total 38: Career &amp; Tech Ed, Federal</b>	<b>245,412</b>	<b>245,412</b>	<b>13,133</b>	<b>71,876</b>	<b>14,827</b>	<b>158,709</b>	<b>35.3</b>
<b>51: Disadvantaged, Federal</b>							
51407: T1 SIG Cohort III Yr 3 16-17	0	0	0	12,066	0	(12,066)	100.0
51408: T1 SIG Cohort III Yr 4 17-18	507,657	1,827,565	152,007	872,652	514,773	440,140	75.9
51507: T1-A Disadvantaged 16-17	0	0	3,488	91,231	33	(91,264)	100.0
51508: T1-A Disadvantaged 17-18	10,797,262	10,797,262	737,814	4,284,880	3,971,034	2,541,348	76.5
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	3,245	19,149	17,846	1,118	97.1
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	7,716	43,958	41,087	16,283	83.9
51638: T1-A Priority/Focus Schools 18	0	247,744	21,488	87,858	32,621	127,265	48.6
<b>Total 51: Disadvantaged, Federal</b>	<b>11,438,068</b>	<b>13,012,013</b>	<b>925,759</b>	<b>5,413,350</b>	<b>4,577,395</b>	<b>3,021,268</b>	<b>76.8</b>
<b>52: School Improvement, Federa</b>							
52428: Title IV - Part A	0	127,204	56,572	56,572	59,119	11,513	90.9
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	17,557	0	(17,557)	100.0
52478: T2-A Teacher Quality 17-18	1,189,966	1,370,467	13,498	679,101	565,425	125,941	90.8
<b>Total 52: School Improvement, Federa</b>	<b>1,189,966</b>	<b>1,497,671</b>	<b>70,071</b>	<b>753,231</b>	<b>624,544</b>	<b>119,897</b>	<b>92.0</b>
<b>55: Learning Assistance Prog,</b>							
55500: Learning Assistance Program	8,135,907	8,616,410	704,312	4,063,195	3,817,340	735,875	91.5
55520: LAP - High Poverty	4,148,844	4,148,844	311,175	1,802,475	976,789	1,369,580	67.0
<b>Total 55: Learning Assistance Prog,</b>	<b>12,284,751</b>	<b>12,765,254</b>	<b>1,015,486</b>	<b>5,865,670</b>	<b>4,794,129</b>	<b>2,105,455</b>	<b>83.5</b>
<b>56: State Institutions, Ctrs &amp;</b>							
56510: Remann Hall	635,258	635,258	56,809	316,837	288,392	30,029	95.3
<b>Total 56: State Institutions, Ctrs &amp;</b>	<b>635,258</b>	<b>635,258</b>	<b>56,809</b>	<b>316,837</b>	<b>288,392</b>	<b>30,029</b>	<b>95.3</b>
<b>57: NegleCTEd &amp; Delinquent</b>							
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: February 28, 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>
<b>57: NegleCTEd &amp; Delinquent</b>							
57518: T1-D Neglect/Delinquent 17-18	116,615	116,615	8,201	50,324	43,633	22,658	80.6
<b>Total 57: NegleCTEd &amp; Delinquent</b>	<b>116,615</b>	<b>116,615</b>	<b>8,201</b>	<b>51,188</b>	<b>43,633</b>	<b>21,794</b>	<b>81.3</b>
<b>58: Special &amp; Pilot Programs</b>							
58020: Collection of Evidence	25,000	45,000	0	0	0	45,000	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	0	3,247	0	(3,247)	100.0
58148: Required Action District 17-18	515,596	505,380	(18,993)	207,249	213,395	84,736	83.2
58168: Homeless Student Stability 18	0	99,000	6,944	45,693	40,720	12,587	87.3
58178: Alternate Route to Teaching 18	0	1,330	1,331	1,331	0	(1)	100.1
58188: TPEP Administrator Training	0	14,732	0	0	0	14,732	0.0
58198: LifeSkills Training Substance	0	2,617	0	1,460	0	1,157	55.8
58218: Jobs for Washington Grad 17-18	0	14,019	0	0	755	13,264	5.4
58258: Computer Science & Education	0	27,571	0	0	18,880	8,691	68.5
58317: Beg Ed Support Team 16-17	0	0	87	2,162	0	(2,162)	100.0
58318: Beg Ed Support Team 17-18	245,831	245,831	(15,959)	95,262	88,455	62,114	74.7
58338: Aerospace & Adv. Manufacturing	0	24,767	0	0	28,054	(3,287)	113.3
58638: Priority Schools-Non Title I	0	0	1,720	10,367	356	(10,723)	100.0
58658: Admin Intern Program 17-18	0	0	580	4,004	0	(4,004)	100.0
58668: Recruiting Wash Teachers 17-18	0	19,860	405	3,136	2,027	14,698	26.0
58678: WA 1st Robotics Competition 18	0	16,824	0	10,232	0	6,592	60.8
58688: WA FIRST-FIRST Lego League 18	0	2,430	0	0	822	1,608	33.8
58698: WA FIRST- FIRST Tech Challenge	0	5,984	0	2,184	0	3,800	36.5
58728: Advanced Placement Computer	0	7,477	0	0	0	7,477	0.0
58778: TPEP Teacher Training 17-18	127,171	120,174	355	14,693	6,176	99,305	17.4
<b>Total 58: Special &amp; Pilot Programs</b>	<b>2,904,570</b>	<b>3,143,968</b>	<b>(23,530)</b>	<b>401,019</b>	<b>399,640</b>	<b>2,343,309</b>	<b>25.5</b>
<b>59: Institutions - Adult Jails</b>							
59100: Inst - Juveniles in Adult Jail	83,107	93,036	7,117	42,325	39,182	11,529	87.6
<b>Total 59: Institutions - Adult Jails</b>	<b>83,107</b>	<b>93,036</b>	<b>7,117</b>	<b>42,325</b>	<b>39,182</b>	<b>11,529</b>	<b>87.6</b>
<b>61: Head Start, Federal</b>							
61517: Head Start Regular 16-17	0	1,270,951	5,787	1,250,605	388	19,957	98.4
61518: Head Start Regular 17-18	5,361,690	5,361,690	462,704	1,509,478	2,288,423	1,563,789	70.8
61527: Head Start Training 16-17	0	30,602	0	3,029	0	27,573	9.9
61528: Head Start Training 17-18	49,077	49,077	195	7,047	0	42,030	14.4
<b>Total 61: Head Start, Federal</b>	<b>5,410,767</b>	<b>6,712,320</b>	<b>468,686</b>	<b>2,770,159</b>	<b>2,288,812</b>	<b>1,653,349</b>	<b>75.4</b>

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**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Expenditures by Program w/Encumbrances**  
**General Fund As Of: February 28, 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>
<b>64: Limited English Proficienc</b>							
64507: Limited English 16-17	0	0	0	1,210	0	(1,210)	100.0
64508: Limited English 07-8	356,306	356,306	46,290	295,532	182,014	(121,239)	134.0
<b>Total 64: Limited English Proficienc</b>	<b>356,306</b>	<b>356,306</b>	<b>46,290</b>	<b>296,742</b>	<b>182,014</b>	<b>(122,449)</b>	<b>134.4</b>
<b>65: Transitional Bilingual, St</b>							
65000: Transitional Bilingual	5,122,448	5,275,518	453,052	2,507,351	2,378,554	389,613	92.6
<b>Total 65: Transitional Bilingual, St</b>	<b>5,122,448</b>	<b>5,275,518</b>	<b>453,052</b>	<b>2,507,351</b>	<b>2,378,554</b>	<b>389,613</b>	<b>92.6</b>
<b>68: Indian Education, Federal</b>							
68508: Indian Education 17-18	285,935	274,485	27,167	152,372	124,589	(2,476)	100.9
<b>Total 68: Indian Education, Federal</b>	<b>285,935</b>	<b>274,485</b>	<b>27,167</b>	<b>152,372</b>	<b>124,589</b>	<b>(2,476)</b>	<b>100.9</b>
<b>69: Other Compensatory Program</b>							
69200: District Conferences	0	17,417	0	2,903	2,202	12,312	29.3
<b>Total 69: Other Compensatory Program</b>	<b>0</b>	<b>17,417</b>	<b>0</b>	<b>2,903</b>	<b>2,202</b>	<b>12,312</b>	<b>29.3</b>
<b>73: Summer School</b>							
73000: Summer School - District	550,807	253,098	9,056	64,875	51,907	136,315	46.1
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	65,141	0	0	0	65,141	0.0
<b>Total 73: Summer School</b>	<b>615,948</b>	<b>321,259</b>	<b>9,056</b>	<b>68,316</b>	<b>89,557</b>	<b>163,386</b>	<b>49.1</b>
<b>74: Highly Capable, State</b>							
74000: Highly Capable	948,098	949,871	80,452	500,013	418,336	31,523	96.7
<b>Total 74: Highly Capable, State</b>	<b>948,098</b>	<b>949,871</b>	<b>80,452</b>	<b>500,013</b>	<b>418,336</b>	<b>31,523</b>	<b>96.7</b>
<b>79: Other Instructional Pgms</b>							
79000: Other Instructional Programs	10,458,758	4,605,005	0	0	0	4,605,005	0.0
79010: Tuition Based Preschool	468,000	528,368	55,741	254,582	215,222	58,563	88.9
79040: Head Start Contributions	0	140	0	530	0	(390)	378.6
79106: Early Childhood Ed 15-16	0	0	0	530	0	(530)	100.0
79107: Early Childhood Ed 16-17	0	0	139	147	0	(147)	100.0
79108: Early Childhood Ed 17-18	1,182,462	1,167,137	84,252	560,173	487,081	119,882	89.7
79168: City Truancy Grant 17-18	48,000	48,000	2,888	16,170	3,045	28,785	40.0
79188: Wallace Foundation 17-18	0	400,000	22,905	97,001	159,782	143,217	64.2
79207: JROTC - Army 16-17	0	0	0	2,593	0	(2,593)	100.0

**Run Date:** March 19, 2018

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**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Expenditures by Program w/Encumbrances**  
**General Fund As Of: February 28, 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>
<b>79: Other Instructional Pgms</b>							
79208: JROTC - Army 17-18	176,801	176,801	13,754	53,161	77,068	46,571	73.7
79228: Refugee Impact 17-18	12,000	12,000	0	5,000	5,000	2,000	83.3
79267: JROTC - Navy 16-17	0	0	0	1,787	0	(1,787)	100.0
79268: JROTC - Navy 17-18	71,564	71,564	6,306	35,293	38,791	(2,519)	103.5
79270: JROTC - Navy Start Up	0	0	143	1,411	0	(1,411)	100.0
79298: JROTC - Navy Orientation 17-18	0	936	0	936	0	0	100.0
79338: City of Tacoma Mini Grants 18	0	8,000	944	4,944	0	3,056	61.8
79345: Gates AP/IB Support	0	18,352	0	0	0	18,352	0.0
79378: Stuart Foundation Grant 17-18	0	210,488	19,829	111,809	111,454	(12,775)	106.1
79388: ECEAP USDA Meals/Snacks 17-18	22,338	22,338	0	0	0	22,338	0.0
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	4,984	28,903	(750)	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	6,595	39,052	38,112	7,725	90.9
79537: JROTC - Marines 16-17	0	0	0	1,728	0	(1,728)	100.0
79538: JROTC - Marines 17-18	95,818	95,818	7,681	47,422	47,655	741	99.2
79580: Curriculum Fundraising	0	579,456	44,478	209,717	54,179	315,560	45.5
79585: International Exchange Program	94,710	94,710	7,987	48,663	45,919	127	99.9
79590: Read 2 Me (formerly Werlin)	42,247	42,247	0	14,000	21,000	7,247	82.8
79658: WaKIDS 17-18	13,821	3,200	731	3,906	0	(706)	122.0
79678: College Spark Washington Yr 1	0	45,000	0	1,486	8,419	35,095	22.0
79693: Lincoln Ctr Gates Grant	0	15,595	0	0	0	15,595	0.0
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	5,600	0	468	83	5,050	9.8
79755: Tacoma Schools Fdtn Awards	0	24,346	2,000	6,810	0	17,536	28.0
79780: Hilltop Artists	96,092	96,092	24,023	40,038	56,054	0	100.0
79798: GRADS-Teen Parent Enchance	0	5,500	352	352	1,000	4,148	24.6
79818: Tacoma Whole Child Int 17-18	202,241	202,241	3,666	106,085	76,168	19,988	90.1
79827: Early Warning Indicator Sys Y3	0	0	0	438	0	(438)	100.0
79850: Arts Collaboration	31,425	31,425	2,992	6,293	0	25,133	20.0
79910: NFL Foundation	0	698	0	0	0	698	0.0



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**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Expenditures by Program w/Encumbrances**  
**General Fund As Of: February 28, 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>
<b>79: Other Instructional Pgms</b>							
79947: Bridge to College Courses Yr 2	0	7,608	355	5,028	178	2,402	68.4
79967: College Readiness Initiative	0	19,792	0	16,400	0	3,392	82.9
<b>Total 79: Other Instructional Pgms</b>	<b>13,170,148</b>	<b>8,713,636</b>	<b>312,745</b>	<b>1,726,698</b>	<b>1,445,460</b>	<b>5,541,479</b>	<b>36.4</b>
<b>89: Community Services</b>							
89010: Facility Use	177,250	177,250	30,295	133,061	12,087	32,102	81.9
89020: Facility Use - Fields	7,350	7,350	523	1,010	479	5,862	20.2
89030: Facility Use - Swim Pools	7,100	7,100	5,187	8,647	1,370	(2,917)	141.1
89040: Facility Use - Stadiums	31,000	31,000	0	6,782	0	24,218	21.9
89050: Facility Use - Theaters	157,000	157,000	15,044	91,008	9,927	56,065	64.3
89060: Facility Use - Other	42,000	42,000	0	679	258	41,063	2.2
89150: Summer Nutrition Svcs	115,071	115,071	0	0	0	115,071	0.0
<b>Total 89: Community Services</b>	<b>536,771</b>	<b>536,771</b>	<b>51,049</b>	<b>241,187</b>	<b>24,120</b>	<b>271,463</b>	<b>49.4</b>
<b>97: District-Wide Support</b>							
97000: District-Wide Support	55,039,717	56,408,534	3,944,932	26,303,215	22,818,278	7,287,041	87.1
97090: DWS Tech General Admin	1,765,000	1,765,000	29,609	1,556,029	102,175	106,796	93.9
97093: DWS Tech Util/Net	141,409	141,409	19,980	245,266	183,220	(287,077)	303.0
97460: DWS FB Non-Instructional	1,052,868	1,052,868	77,474	474,156	450,851	127,862	87.9
97580: DWS Security	1,453,515	1,453,515	85,066	638,921	417,460	397,135	72.7
97880: DWS Partner School	31,007	31,007	2,325	124,829	40,682	(134,504)	533.8
<b>Total 97: District-Wide Support</b>	<b>59,483,516</b>	<b>60,852,333</b>	<b>4,159,386</b>	<b>29,342,416</b>	<b>24,012,665</b>	<b>7,497,252</b>	<b>87.7</b>
<b>98: Nutrition Svcs</b>							
98000: Nutrition Services	11,598,958	11,598,958	1,307,019	7,512,446	4,609,401	(522,888)	104.5
98030: Nutrition Svcs - Summer	0	0	56	246	0	(246)	100.0
<b>Total 98: Nutrition Svcs</b>	<b>11,598,958</b>	<b>11,598,958</b>	<b>1,307,076</b>	<b>7,512,691</b>	<b>4,609,401</b>	<b>(523,134)</b>	<b>104.5</b>
<b>99: Pupil Transportation</b>							
99000: Pupil Transportation	12,953,664	13,042,233	1,717,761	6,624,177	6,488,994	(70,938)	100.5
99110: Transportation - Ex Curr	330,000	330,000	0	0	0	330,000	0.0
99120: Transportation - Field Trips	(971,043)	(995,700)	(41,923)	(301,414)	0	(694,286)	30.3
<b>Total 99: Pupil Transportation</b>	<b>12,312,621</b>	<b>12,376,533</b>	<b>1,675,838</b>	<b>6,322,763</b>	<b>6,488,994</b>	<b>(435,224)</b>	<b>103.5</b>
<b>District Total</b>	<b>431,230,465</b>	<b>431,230,465</b>	<b>34,577,330</b>	<b>208,079,499</b>	<b>179,913,917</b>	<b>43,237,048</b>	<b>90.0</b>

## **ASSOCIATED STUDENT BODY FUND**

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



Run Date: March 19, 2018  
Run Time: 3:04 pm  
Report ID: TS161.v6

**TACOMA SCHOOL DISTRICT NO. 10**  
**Income Statement and Changes in Fund Balance**  
**Associated Student Body Fund As Of: February 28, 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>
<b>Resources Available</b>					
<b>Restricted Fund Balance</b>					
819: Restricted to Fund Purposes	1,680,284	1,944,125	263,841	115.7	114.3
<b>Total Restricted Fund Balance</b>	<b>1,680,284</b>	<b>1,944,125</b>	<b>263,841</b>	<b>115.7</b>	<b>114.3</b>
<b>Nonspendable and Assigned Fund Balance</b>					
840: Nonspendable - Inventory & Prepaid Items	0	24,244	24,244	100.0	100.0
<b>Total Nonspendable and Assigned Fund Balance</b>	<b>0</b>	<b>24,244</b>	<b>24,244</b>	<b>100.0</b>	<b>100.0</b>
<b>Total Beginning Fund Balance</b>	<b>1,680,284</b>	<b>1,968,369</b>	<b>288,085</b>	<b>117.1</b>	<b>114.3</b>
<b>Revenue</b>					
1 - General Student Body	1,229,611	523,465	(706,146)	42.6	41.5
2 - Athletics	292,600	194,556	(98,044)	66.5	68.7
3 - Classes	432,470	98,808	(333,662)	22.8	22.1
4 - Clubs	1,865,503	273,160	(1,592,343)	14.6	14.8
6 - Private Money	121,600	10,611	(110,989)	8.7	3.2
<b>Total Revenue</b>	<b>3,941,784</b>	<b>1,100,600</b>	<b>(2,841,184)</b>	<b>27.9</b>	<b>26.9</b>
<b>Total Resources Available</b>	<b>5,622,068</b>	<b>3,068,969</b>	<b>(2,553,099)</b>	<b>54.6</b>	<b>52.4</b>
<b>Uses of Resources</b>					
<b>Expenditures</b>					
1 - General Student Body	1,291,496	439,735	851,761	34.0	29.9
2 - Athletics	283,782	178,999	104,783	63.1	82.4
3 - Classes	356,495	73,029	283,466	20.5	19.4
4 - Clubs	1,725,662	328,915	1,396,747	19.1	18.7
6 - Private Money	121,600	1,547	120,053	1.3	1.8
<b>Total Expenditures</b>	<b>3,779,035</b>	<b>1,022,224</b>	<b>2,756,811</b>	<b>27.0</b>	<b>26.2</b>
<b>Total Uses of Resources</b>	<b>3,779,035</b>	<b>1,022,224</b>	<b>2,756,811</b>	<b>27.0</b>	<b>26.2</b>
<b>Ending Fund Balance</b>	<b>1,843,033</b>	<b>2,046,745</b>	<b>203,712</b>	<b>111.1</b>	<b>108.5</b>

**Run Date:** March 19, 2018

**Run Time:** 3:05 pm

**Report ID:** TS157.v5

**TACOMA SCHOOL DISTRICT NO. 10**  
**ASB Statement Of Revenue and Expenditure by BRC**  
**Associated Student Body Fund February 28, 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	15	0	0	1,075	0	1,075
101 Arlington	778	4,902	1,418	3,510	4,263	0	4,263
103 Birney	7,379	402	691	7,047	7,089	0	7,089
104 Blix	1,391	6	495	2,350	902	0	902
105 Boze	5,302	17,020	10,479	26,620	11,843	0	11,843
107 Browns Pt	12,272	132	0	44,235	12,404	0	12,404
109 Bryant	8,026	1,334	419	20,000	8,941	0	8,941
110 Crescent Hts	865	568	387	1,000	1,045	0	1,045
113 DeLong	7,834	4,050	1,463	19,606	10,421	0	10,421
115 Downing	7,012	6,479	6,467	13,600	7,024	0	7,024
117 Edison	3,387	457	466	1,000	3,377	0	3,377
119 Fawcett	9,070	6,242	15,031	30,225	281	0	281
121 Fern Hill	279	1	0	8,000	280	0	280
123 Franklin	4,705	23	(859)	13,000	5,587	0	5,587
125 Geiger	2,669	3,665	2,553	5,545	3,780	0	3,780
133 Jefferson	2,582	153	0	750	2,735	0	2,735
135 Larchmont	4,280	1,975	157	13,500	6,097	0	6,097
137 Lister	3,305	4,502	4,022	11,815	3,785	0	3,785
139 Lowell	2,615	646	9	2,800	3,252	0	3,252
143 Lyon	2,560	631	616	2,400	2,574	0	2,574
147 Manitou Pk	4,957	2,755	3,057	13,000	4,655	0	4,655
149 Mann	5,419	24	5,438	1,200	5	0	5
151 McCarver	4,758	21	0	15,000	4,779	0	4,779
157 NE Tacoma	5,856	11,169	7,689	28,200	9,336	0	9,336
163 Pt Defiance	648	11,850	9,964	12,700	2,534	0	2,534
165 Reed	4,871	2,562	2,698	4,200	4,736	0	4,736
169 Roosevelt	4,415	373	4	6,300	4,784	0	4,784
175 Sheridan	322	1	0	19,500	323	0	323
177 Sherman	2,839	11,713	8,905	11,059	5,647	0	5,647
179 Stanley	1,165	5	0	1,000	1,170	0	1,170
181 Skyline	9,917	3,158	5,855	18,625	7,221	0	7,221
183 Wainwright	1,982	23,984	13,543	13,300	12,423	0	12,423
185 Washington	8,274	16,430	18,534	32,200	6,170	0	6,170
187 Whitman	1,721	584	432	2,050	1,873	0	1,873
189 Whittier	4,907	22	0	22,750	4,929	0	4,929
200 Giaudrone	48,410	19,468	8,541	69,410	59,336	0	59,336
202 Baker	112,422	23,301	16,465	58,800	119,258	0	119,258

**Run Date:** March 19, 2018

**Run Time:** 3:05 pm

**Report ID:** TS157.v5

**TACOMA SCHOOL DISTRICT NO. 10**  
**ASB Statement Of Revenue and Expenditure by BRC**  
**Associated Student Body Fund February 28, 2018**

<b><u>BRC</u></b>	<b><u>Beginning Balance</u></b>	<b><u>Revenues</u></b>	<b><u>Expenditures</u></b>	<b><u>Adopted Budget Expenditures</u></b>	<b><u>Fund Balance w/o Imprest Funds</u></b>	<b><u>Imprest Funds</u></b>	<b><u>Fund Balance</u></b>
206 Gray	53,063	32,377	41,514	92,700	43,926	0	43,926
208 Hunt	16,350	73	0	0	16,423	0	16,423
210 Jason Lee	24,064	8,422	12,963	59,550	19,523	0	19,523
212 Mason	82,700	10,334	5,288	91,500	87,746	0	87,746
216 Meeker	97,004	23,824	54,817	164,758	66,012	0	66,012
218 Stewart	34,716	35,412	37,216	30,800	32,912	0	32,912
220 Truman	80,883	81,307	46,173	110,575	116,017	0	116,017
221 First Creek	43,252	36,231	35,669	55,900	43,815	0	43,815
224 Foss	73,656	70,083	44,067	153,545	99,672	0	99,672
226 Lincoln	177,357	96,798	87,451	416,810	186,704	0	186,704
228 Mt Tahoma	211,778	81,726	84,002	237,832	209,502	0	209,502
230 Stadium	252,422	204,657	184,514	863,075	272,564	0	272,564
232 Wilson	331,395	134,565	124,867	726,905	341,093	0	341,093
234 Oakland	3,472	794	593	2,738	3,672	0	3,672
235 IDEA School	2,386	277	185	0	2,478	0	2,478
237 Tacoma School For The Arts	36,210	10,963	19,331	53,090	27,841	0	27,841
239 Science & Math Institute	34,948	13,597	2,852	23,960	45,693	0	45,693
607 Career & Technical Education	28,327	127	0	0	28,454	0	28,454
617 ASB Athletics & Activities	50,927	62,054	91,679	115,000	21,303	0	21,303
734 Young Ambassadors	23,208	16,355	4,103	24,000	35,459	0	35,459
<b><u>District Total</u></b>	<b><u>1,968,369</u></b>	<b><u>1,100,600</u></b>	<b><u>1,022,224</u></b>	<b><u>3,779,035</u></b>	<b><u>2,046,745</u></b>	<b><u>0</u></b>	<b><u>2,046,745</u></b>

## **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 forecast to be sufficient to pay the scheduled interest and principal payments on the District's outstanding bonds.

Following is a summary of the bonds payable for 2017-18:

Debt Service Fund - Schedule of Long-Term Debt For the Quarter Ended February 28, 2018						
<b>Bonds and Contracts Payable</b>	<b>Beginning Balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Balance</b>	<b>Amount Due in One Year</b>	
2012 Refunding of '03,05,05A UTGO's	62,330,000	-	8,605,000	53,725,000	2,075,000	
2014 UTGO	136,600,000	-		136,600,000		
2015 UTGO	271,565,000	-	4,850,000	266,715,000	5,670,000	
2015 Refunding of 2005 UTGO	73,145,000	-	7,010,000	66,135,000	23,000,000	
<b>Total Bonds Payable</b>	<b>\$ 543,640,000</b>	<b>\$ -</b>	<b>\$ 20,465,000</b>	<b>\$ 523,175,000</b>	<b>\$ 30,745,000</b>	

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

**Run Date:** March 19, 2018

**Run Time:** 3:06 pm

**Report ID:** TS160.v5

**TACOMA SCHOOL DISTRICT NO. 10**  
**Income Statement and Changes in Fund Balance**  
**Debt Service Fund As Of: February 28, 2018**

	<b>Current Year <u>Adopted</u> <u>Budget</u></b>	<b>Current Year Year to Date <u>Actual</u></b>	<b>Under Budget (Over)</b>	<b>% Current Year <u>Budget</u></b>	<b>% Prior Year <u>Budget</u></b>
<b>Resources Available</b>					
<b>Restricted FB</b>					
830: Restricted for Debt Service	10,150,000	12,051,435	1,901,435	118.7	98.1
<b>Total Restricted FB</b>	<b>10,150,000</b>	<b>12,051,435</b>	<b>1,901,435</b>	<b>118.7</b>	<b>98.1</b>
<b>Total Beginning Fund Balance</b>	<b>10,150,000</b>	<b>12,051,435</b>	<b>1,901,435</b>	<b>118.7</b>	<b>98.1</b>
<b>Revenue</b>					
1 - Local Taxes	55,901,250	25,069,220	(30,832,030)	44.8	45.6
2 - Local Non-Tax	28,000	66,310	38,310	236.8	77.3
9 - Other Financing Sources	0	750,355	750,355	100.0	100.0
<b>Total Revenue</b>	<b>55,929,250</b>	<b>25,885,885</b>	<b>(30,043,365)</b>	<b>46.3</b>	<b>45.6</b>
<b>Total Resources Available</b>	<b>66,079,250</b>	<b>37,937,320</b>	<b>(28,141,930)</b>	<b>57.4</b>	<b>50.1</b>
<b>Uses of Resources</b>					
<b>Expenditures</b>					
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
<b>Total Expenditures</b>	<b>58,665,812</b>	<b>33,648,106</b>	<b>25,017,706</b>	<b>57.4</b>	<b>56.0</b>
<b>Total Uses of Resources</b>	<b>58,665,812</b>	<b>33,648,106</b>	<b>25,017,706</b>	<b>57.4</b>	<b>56.0</b>
<b>Ending Fund Balance</b>	<b>7,413,438</b>	<b>4,289,213</b>	<b>(3,124,225)</b>	<b>57.9</b>	<b>22.6</b>

Run Date: March 19, 2018  
 Run Time: 3:07 pm  
 Report ID: TS156.v4

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Revenue by State and District Account**  
**DFG/LTDG Fund February 28, 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>								
<b>1 - Local Taxes</b>								
11000: Local Property Tax	53,462,500	24,387,239	(29,075,261)	45.6	55,901,250	25,069,220	(30,832,030)	44.8
<b>1 - Local Taxes</b>	53,462,500	24,387,239	(29,075,261)	45.6	55,901,250	25,069,220	(30,832,030)	44.8
<b>2 - Local Non-Tax</b>								
23000: Investment Earnings	18,000	13,914	(4,086)	77.3	28,000	66,310	38,310	236.8
<b>2 - Local Non-Tax</b>	18,000	13,914	(4,086)	77.3	28,000	66,310	38,310	236.8
<b>9 - Other Financing Sources</b>								
96000: Sale of Refunding Bonds	0	0	0	100.0	0	750,355	750,355	100.0
<b>9 - Other Financing Sources</b>	0	0	0	100.0	0	750,355	750,355	100.0
<b><u>District Total</u></b>	<b>53,480,500</b>	<b>24,401,153</b>	<b>(29,079,347)</b>	<b>45.6</b>	<b>55,929,250</b>	<b>25,885,885</b>	<b>(30,043,365)</b>	<b>46.3</b>

## **CAPITAL PROJECTS FUND**

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

Voters of Tacoma/Pierce County approved a 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 winter 2018*)

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

### **Projects currently in the design phase**

Grant Center for the Expressive Arts Replacement (*construction begins summer 2018*)

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

### **Future Projects**

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

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 June and is anticipated to go on through the fall of 2018 and is currently about 20% 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 and is expected to go through Fall 2018 and is currently about 25% 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 is currently in the design phase which is planned to go through March 2018, with construction starting in June. The new 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.
- 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.



Run Date: March 19, 2018  
 Run Time: 3:07 pm  
 Report ID: TS159.v7

**TACOMA SCHOOL DISTRICT NO. 10**  
**Income Statement and Changes in Fund Balance**  
**Capital Projects Fund As Of: February 28, 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>
<b>Resources Available</b>					
<b>Restricted Fund Balance</b>					
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
<b>Total Restricted Fund Balance</b>	<b>314,999,000</b>	<b>250,927,167</b>	<b>(64,071,833)</b>	<b>79.7</b>	<b>101.5</b>
<b>Assigned Fund Balance</b>					
889: Assigned to Fund Purposes	796,000	1,315,501	519,501	165.3	63.7
<b>Total Assigned Fund Balance</b>	<b>796,000</b>	<b>1,315,501</b>	<b>519,501</b>	<b>165.3</b>	<b>63.7</b>
<b>Total Beginning Fund Balance</b>	<b>315,795,000</b>	<b>252,242,668</b>	<b>(63,552,332)</b>	<b>79.9</b>	<b>101.3</b>
<b>Revenue</b>					
1 - Local Taxes	9,950,000	4,580,701	(5,369,299)	46.0	47.7
2 - Local Non-Tax	1,829,000	1,309,513	(519,487)	71.6	71.7
4 - State - Special Purpose	0	2,789,455	2,789,455	100.0	58.3
9 - Other Financing Sources	500,000	259,307	(240,693)	51.9	0.0
<b>Total Revenue</b>	<b>12,279,000</b>	<b>8,938,977</b>	<b>(3,340,023)</b>	<b>72.8</b>	<b>55.0</b>
<b>Total Resources Available</b>	<b>328,074,000</b>	<b>261,181,645</b>	<b>(66,892,355)</b>	<b>79.6</b>	<b>97.2</b>
<b>Uses of Resources</b>					
<b>Expenditures</b>					
12 - Site Improvements	838,000	2,716,855	(1,878,855)	324.2	54.8
21 - New Buildings	67,523,400	14,332,986	53,190,414	21.2	31.6
22 - Remodeled Buildings	47,000,000	4,914,338	42,085,662	10.5	46.3
31 - Initial Equipment	17,233,000	4,787,918	12,445,082	27.8	34.2
35 - Instructional Technology	0	1,581,420	(1,581,420)	100.0	100.0
51 - Sale of Real Estate	0	28,496	(28,496)	100.0	100.0
52 - MODIFY REPORT FOR DESC	0	4,031	(4,031)	100.0	100.0
<b>Total Expenditures</b>	<b>132,594,400</b>	<b>28,366,043</b>	<b>104,228,357</b>	<b>21.4</b>	<b>40.5</b>
<b>Total Uses of Resources</b>	<b>132,594,400</b>	<b>28,366,043</b>	<b>104,228,357</b>	<b>21.4</b>	<b>40.5</b>
<b>Ending Fund Balance</b>	<b>195,479,600</b>	<b>232,815,602</b>	<b>37,336,002</b>	<b>119.1</b>	<b>127.4</b>

**Run Date:** March 19, 2018  
**Run Time:** 3:07 pm  
**Report ID:** TS159.v7

**TACOMA SCHOOL DISTRICT NO. 10**  
**Income Statement and Changes in Fund Balance**  
**Capital Projects Fund As Of: February 28, 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>
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
<b>Total Restricted Fund Balance</b>	<b>314,999,000</b>	<b>250,927,167</b>	<b>(64,071,833)</b>	<b>79.7</b>	<b>101.5</b>
889: Assigned to Fund Purposes	796,000	(18,111,565)	(18,907,565)	2,275.3	-2,597.4
<b>Total Assigned Fund Balance</b>	<b>796,000</b>	<b>(18,111,565)</b>	<b>(18,907,565)</b>	<b>(2,275.3)</b>	<b>(2,597.4)</b>
<b>Total Ending Fund Balance</b>	<b>315,795,000</b>	<b>232,815,602</b>	<b>(82,979,398)</b>	<b>73.7</b>	<b>91.2</b>

Run Date: March 19, 2018  
Run Time: 3:08 pm  
Report ID: TS156.v4

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Revenue by State and District Account**  
**Capital Projects Fund February 28, 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>
<b>1 - Local Taxes</b>								
11000: Local Property Tax	9,950,000	4,742,979	(5,207,021)	47.7	9,950,000	4,580,701	(5,369,299)	46.0
<b>1 - Local Taxes</b>	9,950,000	4,742,979	(5,207,021)	47.7	9,950,000	4,580,701	(5,369,299)	46.0
<b>2 - Local Non-Tax</b>								
23000: Investment Earnings	1,952,300	1,441,353	(510,947)	73.8	1,664,000	1,218,349	(445,651)	73.2
25000: Gifts, Grants, & Donations (Local)	0	0	0	100.0	0	18,400	18,400	100.0
27000: Rentals & Leases	180,000	39,901	(140,099)	22.2	125,000	35,264	(89,736)	28.2
28000: Insurance Recoveries	0	0	0	100.0	0	0	0	100.0
29050: Mitigation Fees	2,000	49,500	47,500	2,475.0	40,000	37,500	(2,500)	93.8
<b>2 - Local Non-Tax</b>	2,134,300	1,530,754	(603,546)	71.7	1,829,000	1,309,513	(519,487)	71.6
<b>4 - State - Special Purpose</b>								
41300: State Matching - Paid Direct to District	19,883,220	11,597,543	(8,285,677)	58.3	0	2,789,455	2,789,455	100.0
<b>4 - State - Special Purpose</b>	19,883,220	11,597,543	(8,285,677)	58.3	0	2,789,455	2,789,455	100.0
<b>8 - Revenue from other Agencies</b>								
81000: Governmental Entities	0	0	0	100.0	0	0	0	100.0
<b>8 - Revenue from other Agencies</b>	0	0	0	100.0	0	0	0	100.0
<b>9 - Other Financing Sources</b>								
92000: Sale of Real Property	500,000	0	(500,000)	0.0	500,000	259,307	(240,693)	51.9
<b>9 - Other Financing Sources</b>	500,000	0	(500,000)	0.0	500,000	259,307	(240,693)	51.9
<b><u>District Total</u></b>	<b>32,467,520</b>	<b>17,871,277</b>	<b>(14,596,243)</b>	<b>55.0</b>	<b>12,279,000</b>	<b>8,938,977</b>	<b>(3,340,023)</b>	<b>72.8</b>

## **TRANSPORTATION VEHICLE FUND**

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

Currently, the district maintains a fleet of 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: April 13, 2018

Run Time: 3:14 pm

Report ID: TS162.v4

**TACOMA SCHOOL DISTRICT NO. 10**  
**Income Statement and Changes in Fund Balance**  
**Transportation Vehicle Fund As Of: February 28, 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>
<b>Resources Available</b>					
Committed and Assigned FB					
819: Restricted to Fund Purposes	1,735,000	2,270,391	535,391	130.9	106.7
<b>Total Committed and Assigned FB</b>	<b>1,735,000</b>	<b>2,270,391</b>	<b>535,391</b>	<b>130.9</b>	<b>106.7</b>
<b>Total Beginning Fund Balance</b>	<b>1,735,000</b>	<b>2,270,391</b>	<b>535,391</b>	<b>130.9</b>	<b>106.7</b>
<b>Revenue</b>					
2 - Local Non-Tax	10,000	9,775	(225)	97.8	104.3
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
<b>Total Revenue</b>	<b>570,000</b>	<b>9,775</b>	<b>(560,225)</b>	<b>1.7</b>	<b>0.7</b>
<b>Total Resources Available</b>	<b>2,305,000</b>	<b>2,280,167</b>	<b>(24,833)</b>	<b>98.9</b>	<b>76.7</b>
<b>Uses of Resources</b>					
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
<b>Total Expenditures</b>	<b>2,300,000</b>	<b>824,606</b>	<b>1,475,394</b>	<b>35.9</b>	<b>0.0</b>
<b>Total Uses of Resources</b>	<b>2,300,000</b>	<b>824,606</b>	<b>1,475,394</b>	<b>35.9</b>	<b>0.0</b>
<b>Ending Fund Balance</b>	<b>5,000</b>	<b>1,455,561</b>	<b>1,450,561</b>	<b>29,111.2</b>	<b>180.7</b>

Run Date: March 19, 2018  
 Run Time: 3:10 pm  
 Report ID: TS156.v4

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Revenue by State and District Account**  
**Transportation Vehicle Fund February 28, 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>
<b>2 - Local Non-Tax</b>								
23000: Investment Earnings	4,000	4,171	171	104.3	10,000	9,775	(225)	97.8
<b>2 - Local Non-Tax</b>	4,000	4,171	171	104.3	10,000	9,775	(225)	97.8
<b>4 - State - Special Purpose</b>								
44990: Transportation - Depreciation	625,000	0	(625,000)	0.0	550,000	0	(550,000)	0.0
<b>4 - State - Special Purpose</b>	625,000	0	(625,000)	0.0	550,000	0	(550,000)	0.0
<b>9 - Other Financing Sources</b>								
93000: Sale of Equipment	10,000	0	(10,000)	0.0	10,000	0	(10,000)	0.0
<b>9 - Other Financing Sources</b>	10,000	0	(10,000)	0.0	10,000	0	(10,000)	0.0
<b><u>District Total</u></b>	<b>639,000</b>	<b>4,171</b>	<b>(634,829)</b>	<b>0.7</b>	<b>570,000</b>	<b>9,775</b>	<b>(560,225)</b>	<b>1.7</b>

APPENDIX A

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

**Table 1 & 2** displays the year to date budget versus year to date actual for both revenues and expenditures. The budget spread is calculated using a weighted average based upon the last three years (Fiscal Years 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	\$ 40,324,827	20.23%	\$ 39,354,927	19.99%	\$ (969,900)
Local Non-Tax	3,467,438	1.74%	3,780,519	1.92%	313,081
State, General Purpose	104,485,685	52.42%	105,041,372	53.36%	555,687
State, Special Purpose	33,335,629	16.72%	30,712,005	15.60%	(2,623,624)
Federal, General Purpose	200,548	0.10%	134,566	0.07%	(65,982)
Federal, Special Purpose	15,831,901	7.94%	16,138,519	8.20%	306,618
Revenue - Other District	1,192,894	0.60%	1,090,954	0.55%	(101,940)
Revenue - Other Agencies	498,163	0.25%	585,066	0.30%	86,903
Revenue - Other Financing	-	0.00%	21,265	0.01%	21,265
<b>Total Revenue</b>	<b>\$ 199,337,085</b>	<b>100.00%</b>	<b>\$ 196,859,192</b>	<b>100.00%</b>	<b>\$ (2,477,893)</b>

Table 2 Year To Date Expenditures

Expenditure Objects	Year To Date Budget	Percent of Total	Year To Date Actual *	Percent of Total	Variance (over)/under
Certificated Salaries	\$ 93,889,723	44.20%	\$ 91,823,195	44.13%	\$ 2,066,528
Classified Salaries	36,374,057	17.12%	35,976,151	17.29%	397,906
Employee Benefits	51,614,251	24.30%	51,720,994	24.86%	(106,743)
Supplies and Materials	11,543,663	5.43%	9,836,057	4.73%	1,707,606
Contractual Services	18,329,816	8.63%	17,410,719	8.37%	919,097
Local Mileage & Travel	344,038	0.16%	426,441	0.20%	(82,403)
Capital Outlay	328,709	0.15%	885,943	0.43%	(557,234)
<b>Total Expenditures</b>	<b>\$ 212,424,257</b>	<b>100.00%</b>	<b>\$ 208,079,499</b>	<b>100.00%</b>	<b>\$ 4,344,758</b>

\* Actual data through February 2018

APPENDIX B

<b>Financial Statement 2017-18</b>				
	(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	411,794,397	412,977,811	(6,852,935)
Other Financing Sources	<u>1,765,000</u>	<u>1,784,395</u>	<u>1,477,069</u>	<u>(287,931)</u>
Total Resources Available	460,279,064	447,615,154	448,491,242	(11,787,822)
Expenditures	431,230,465	429,349,947	420,367,873	10,862,592
Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Use of Resources	431,230,465	429,349,947	420,367,873	10,862,592
Ending Fund Balance	<u>\$ 29,048,599</u>	<u>\$ 18,265,207</u>	<u>\$ 28,123,369</u>	<u>\$ (925,230)</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	-	-	655,799	655,799
Restricted for Debt Service	-	-	425,906	425,906
Assigned to Carryover	-	-	1,459,648	1,459,648
Assigned to Curriculum & Instruction	-	2,938,537	2,938,537	2,938,537
Assigned to Future Operations	8,057,062	840,332	1,994,589	(6,062,473)
Unassigned Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balance	\$ 29,048,599	\$ 18,265,207	\$ 28,123,369	\$ (925,230)
Method 2 projections are used for all tables and graphs in this report.				



**GRANT ACTIVITY FOR 2017-18  
As of February 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	6,304,040		6,304,040	297,332	5,834,793		6,132,125	171,915
SPED IDEAB Preschool	2451X	218,533		218,533	10,307	218,438		228,745	(10,212)
SPED Safety Net	2456X	909,660		909,660		710,317		710,317	199,343
CTE Perkins Grant	3850X	257,560		257,560	12,148	205,858		218,006	39,554
T1 SIG Cohort III 13-14	5140X	1,918,029		1,918,029	90,464	1,647,555		1,738,019	180,010
T1-A Disadvantaged	5150X	11,331,726		11,331,726	480,113	9,354,723		9,834,836	1,496,890
Title X Part C Educ. For Homel	5153X	40,000		40,000	1,252	41,988		43,240	(3,240)
Title 1-Part D-N&D Remann Hall	5160X	106,344		106,344	4,337	92,058		96,394	9,950
ESEA Priority/Focus Schools	5163X	260,000		260,000		206,318		206,318	53,682
T2-A Teacher Quality	5247X	1,438,305		1,438,305	67,838	1,416,005		1,483,843	(45,538)
Learning Assistance Program	55500	8,538,634		8,538,634	403,971	8,171,540		8,575,511	(36,877)
Remann Hall	56510	584,953	76,564	661,517	24,441	1,268,758		1,293,199	(631,682)
T1-D Neglected & Delinquent	5751X	122,387		122,387	5,772	114,740		120,512	1,875
Collection of Evidence	58020	25,000		25,000		273		273	24,727
Certification Bonus	5807X	1,990,972		1,990,972		1,595,543		1,595,543	395,429
State RAD Grant	5814X	540,756		540,756	35,400	519,104		554,505	(13,749)
Homeless Student Stability 18	58168	104,207		104,207		90,739		90,739	13,468
Beginning Ed Support Team 18	58318	258,000		258,000		197,459		197,459	60,541
Non-Title I Priority Schools	5863X					19,125		19,125	(19,125)
Admin Intern Program	5865X					7,600		7,600	(7,600)
Recruiting WA Teachers	5866X	21,250		21,250		5,562		5,562	15,688
Wa FIRST-1st Robotics Compet.	5867X	8,600		8,600		17,053		17,053	(8,453)
WA 1st Robotics Grant	5868X	12,000		12,000		1,252		1,252	10,748
Wa FIRST-1st Tech Challenge	5869X	6,400		6,400		2,873		2,873	3,527
Advanced Placement Computer Sci	58728	8,000		8,000					8,000
TPEP Teacher Training Funds	5877X	262,052		262,052	12,360	32,267		44,626	217,426
Inst - Juveniles in Adult Jail	59100	88,407		88,407	4,553	107,680		112,233	(23,826)
Head Start Regular	6151X	7,329,069		7,329,069	510,799	5,284,175		5,794,974	1,534,095
Head Start Training	6152X	88,046		88,046	1,430	39,013		40,443	47,603
Limited English Proficiency	6450X	363,432		363,432	7,174	636,259		643,433	(280,001)
Transitional Bilingual	65000	3,958,754	1,590,986	5,549,740		10,065,982		10,065,982	(4,516,242)
Indian Education	6850X	162,132		162,132	6,455	421,876		428,330	(266,198)
Highly Capable	74000	648,751		648,751		986,251		986,251	(337,500)
Other Instructional Programs	79000	3,221,793		3,221,793		245		245	3,221,548
Early Childhood Ed	7910X	1,167,137		1,167,137		1,122,375		1,122,375	44,762
Wallace Foundation	79188					123,610		123,610	(123,610)
JROTC - Army	7920X	176,801		176,801		328,748		328,748	(151,947)
Refugee Impact	7922X					6,000		6,000	(6,000)
JROTC - Navy	7926X	71,564		71,564		185,486		185,486	(113,922)
JROTC - Navy Start Up	79270					1,967		1,967	(1,967)
JROTC - Navy Orientation	7929X	936		936		1,995		1,995	
City of Tacoma Mini Grants	7933X	8,000		8,000		5,444		5,444	2,556
Gates AP/IB Support	79345	18,352		18,352					18,352
Stuart Foundation	79378	50,000		50,000		225,562		225,562	(175,562)
WA STEM-NGA WBL Lab	79447					100		100	(100)
Family Literacy Project	79453	11,500		11,500					11,500
JROTC - Air Force	7950X	84,889		84,889		171,386		171,386	(86,497)
JROTC - Marines	7953X	95,818		95,818		197,119		197,119	(101,301)
WaKIDS Implementation	7963X								

**GRANT ACTIVITY FOR 2017-18**  
**As of February 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		16,743		16,743	28,257
Lincoln Ctr Intelligence +Char	79693	16,178		16,178					16,178
Lincoln Center Extn Day Pgm	79733	6,876		6,876		434		434	6,442
UWT Dual Track ELL	7974X					325		325	(325)
The Greater Tacoma Comm Found.	79754	300		300		5,532		5,532	(5,232)
The Greater Tacoma Comm Found.	79755	17,346		17,346		16,641		16,641	705
GRADS-Early Achievers Project	7979X	5,500		5,500		1,166		1,166	4,334
Tacoma Whole Child Initiative	7981X					73,203		73,203	(73,203)
NFL Foundation	79910					3,114		3,114	(3,114)
Bridge to College Courses	79947					8,777		8,777	(8,777)
College Readiness Initiative	79967	19,792		19,792		27,333		27,333	(7,541)
<b>GRAND TOTAL</b>		<b>52,937,602</b>	<b>1,667,550</b>	<b>54,605,152</b>	<b>1,976,146</b>	<b>51,850,623</b>		<b>53,826,769</b>	<b>779,441</b>



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**SPANISH**

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

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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.**

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