

2017-2018 Year End Financial Report

September 1, 2017 - August 31, 2018

(Unaudited)

Tacoma School District No. 10

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

2017 – 2018

YEAR END FINANCIAL REPORT
for
TACOMA PUBLIC SCHOOLS

Financial Operations through: August 31, 2018

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Rosalind Medina
Chief Financial Officer

Report Prepared by Finance Department
Natasha Edwards, Interim Senior Financial Analyst

Date: November 30, 2018
To: Board of Directors
From: Rosalind Medina, Chief Financial Officer 
Re: 2017-18 Unaudited Year-End Financial Report

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
- IX. Supplemental Graphs

The intent of Section I, Financial Analysis, is to provide a summary of the financial operation of the general fund for the entire fiscal year. Year-end revenue, expenditure and fund balances are compared to budget and the prior year's balances. This section also provides summary information for 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 August 31, 2018 with information through the same period for Fiscal Year 2016-17.

Table 1

General Fund Comparison for the fiscal period ended	August 31, 2017	August 31, 2018	Variance Higher/(lower)
Beginning Fund Balance	\$ 43,251,597	\$ 34,036,362	\$ (9,215,234)
Revenue	388,158,595	414,964,229	26,805,634
Other Financing Sources	1,812,795	1,773,982	(38,813)
Total Resources Available	433,222,987	450,774,573	17,551,586
Expenditures	399,186,625	417,805,266	18,618,641
Total Use of Resources	399,186,625	417,805,266	18,618,641
Ending Fund Balance	\$ 34,036,362	\$ 32,969,307	\$ (1,067,056)

OPERATING HIGHLIGHTS

- Tacoma Public Schools Board of Directors has again been recognized as a Board of Distinction by the Washington State School Directors Association (WSSDA) for demonstrating high levels of leadership and governance that promote district and student performance.
- Tacoma Public Schools is one of the largest districts in Washington State, and is the only district in the state that is designated an Innovative School Zone by the Secretary of Public Instruction.
- Tacoma’s graduation rate for the Class of 2018 reached 89.3% percent – the highest since the state began officially tracking the statistic in 2003 and the eighth straight year of gains.
- Tacoma Public School District had the fourth highest enrollment in the State of Washington for fiscal year 2017-18 behind Seattle, Spokane and Lake Washington. The average annual K-12 student full-time equivalent (FTE) was 29,104.
- Planning & Construction received two different design awards for new buildings. The Environmental Learning Center (part of SAMi, an innovate school) won the Grand Prize Award from Learning by Design, an education publication. Arlington Elementary earned an Award of Merit and high praise from the American Institute of Architects for its reimaged shape of traditional classrooms.

- Several departments in the district won awards:
 - The Purchasing Department received the *Achievement of Excellence in Procurement Award* for the ninth consecutive year.
 - The Finance Department received both ASBO International’s FY 2017 *Certificate of Excellence in Financial Reporting Award* as well as the GFOA *Certificate of Achievement for Excellence in Financial Reporting*.
 - The Budget department won the GFOA *Distinguished Budget Presentation Award* and the WFOA *Distinguished Budget Presentation Award*.

REVENUE and OTHER FINANCING SOURCES

COMPARISON OF YEAR END VS. PRIOR YEAR ACTUAL

General fund revenue and other financing sources total \$416,738,211; this was \$26,766,820 (+6.9%) more than the prior year. Revenue from the various sources and the increases or decreases from the prior year are summarized in **Table 2**.

Table 2

<u>Revenue and Other Financing Sources Comparison by Year</u>						
Revenue Source	Through August 2017	Percent of Total	Through August 2018	Percent of Total	Variance higher/(lower)	
Local Taxes	\$ 87,796,591	22.51%	\$ 86,090,079	20.66%	\$ (1,706,512)	
Local Non-Tax	8,007,176	2.05%	7,916,659	1.90%	(90,517)	
State, General Purpose	196,295,999	50.34%	213,096,715	51.13%	16,800,716	
State, Special Purpose	53,728,990	13.78%	65,357,367	15.68%	11,628,377	
Federal, General Purpose	291,916	0.07%	330,926	0.08%	39,010	
Federal, Special Purpose	38,490,182	9.87%	38,083,828	9.14%	(406,354)	
Revenue - Other Districts	1,801,766	0.46%	1,598,706	0.38%	(203,060)	
Revenue - Other Agencies	1,745,974	0.45%	2,489,947	0.60%	743,973	
Revenue - Other Financing	1,812,795	0.46%	1,773,982	0.43%	(38,813)	
Total Revenue	\$ 389,971,390	100.00%	\$ 416,738,211	100.00%	\$ 26,766,820	

Local tax revenues consist of tax receipts from the local maintenance and operation levies. Local tax revenues decreased \$1,706,512 (-1.9%) compared to 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.

Local non-tax revenue is made up of student meal 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.

Revenue in this category decreased \$90,517 (-1.1%) compared to last year. This variance is the result of the following:

- \$21,038 decrease in regular student fees
- \$136,268 decrease from unassigned local non- tax support. This includes any funds from which a specific revenue account is currently not provided.
- \$219,000 decrease from tuition collected from foreign exchange students
- \$109,420 increase in facility rentals & leases
- \$167,845 increase from investment earnings
- The remaining variance 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). 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.

Total state general purpose revenues increased \$16,800,716 (+8.6%) from the prior year. This variance was the result of the following:

- \$15,880,305 increase in apportionment
- \$920,171 increase in LEA

State special purpose revenue includes funding for the following programs: Special Education, Learning Assistance, Institutions for Juvenile Delinquents, Transitional Bilingual Education, Highly Capable, Food Services, and Transportation. The state supports each program based upon the district's total student enrollment or on a funding formula for 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 were given expenditure authority only for the revenues 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 program see **Appendix B, Grant Activity**.

Revenue in this category increased \$11,628,377 (+21.6%) compared to last year. This variance was the result of the following:

- \$4,019,246 increase in Special Education funding due to an increase of 231 resident FTE over the last year
- \$1,065,433 increase in transportation revenue
- \$59,222 increase in Remann Hall funding
- \$764,573 increase in Transitional Bilingual revenue, the result of an increase of 342 FTE over the last year
- \$430,582 increase in special & pilot programs revenue
- \$4,379,609 increase in Title I – LAP revenue due to a rise of students eligible for the program
- \$371,034 increase in Special Education revenue for infants and toddlers
- \$362,402 increase in highly capable revenue due to student eligibility increasing from 2.3% in 2016-17 to 5.0% in 2017-18
- The remaining variance is due to smaller variances in several other programs

Federal general purpose revenue includes funding for impact aid, payments in lieu of taxes, as well as monies received from the Federal Emergency Management Agency.

Revenue in this category increased \$39,010 (+13.4%) from last year. This variance is the result of the following:

- \$24,389 overall increase in JROTC Army, Navy, and Air Force revenue
- \$14,621 increase in federal forests revenue

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 were 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 B, Grant Activity**.

Revenue in this category decreased \$406,354 (-1.1%) compared to last year. This variance was the result of the following:

- \$432,607 increase in Head Start revenue due to Washington State being awarded an additional \$7 million in funding this fiscal year
- \$424,514 increase in grants received to bridge the gap between low-income and at-risk students and other students (Title I)
- \$528,703 decrease in funding to improve teacher quality (Title II, Part A)
- \$236,072 decrease in free lunch reimbursement resulting from a decline in student eligibility
- \$273,693 reduction in Special Education supplemental revenue
- \$175,182 decrease for Special Education Medicaid reimbursements
- \$39,336 decrease in USDA commodities
- The remaining variance is due to smaller variances in several other programs

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

Revenues in this category decreased \$203,060 (-11.3%) compared to last year. This variance was the result of the following:

- \$203,060 decrease in revenue from other school districts for Special Education services due to a reduction of 11 non-resident FTE from last year

Revenue from other agencies consists of funding from educational service districts, other governmental entities and private foundations.

Revenue in this category increased \$743,973 (+42.6%) compared to last year. This variance was the result of the following:

- \$728,722 increase from the Wallace Foundation & Stuart Foundation grants
- \$218,376 increase in Early Childhood Education and Assistance Program (ECEAP) revenue

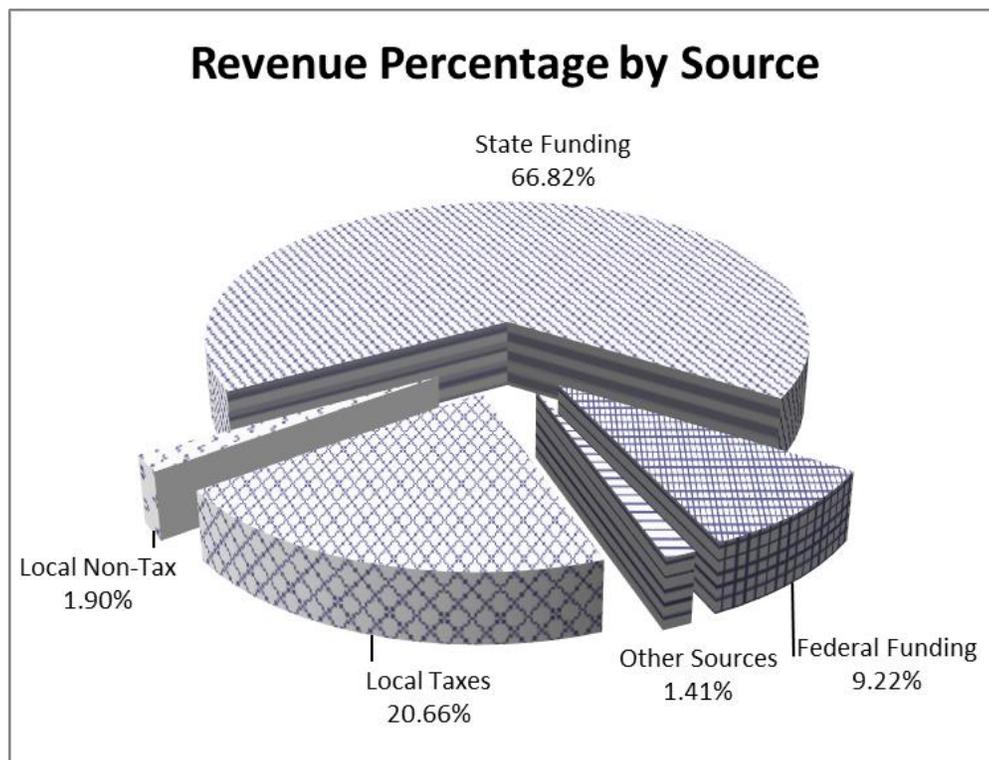
- \$190,109 decrease in district wide security, due to a grant received from the WA Schools Risk Management Pool in the 2016-17 school year that did not continue in 2017-18
- The remaining variance is due to smaller variances in several other programs

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

Revenue in this category decreased \$38,813 (-2.1%) compared to last year. This variance was the result of the following:

- \$297,431 increase from a transfer of revenue from the Capital Projects Fund which is allowable to pay for certain technology expenditures under OSPI guidelines
- \$290,322 decrease from the inflow of long-term financing from the purchase of new scoreboards through Daktronics in 2016-17
- \$45,923 decrease in revenues from the sale of equipment

Chart 1 represents the sources of revenue as a percentage of total revenue for the year.



Comparison of Budget vs. Actual

Table 3 compares budget and actual revenues and other financing sources for fiscal year 2017-18. Actual revenue was \$4,857,538 (-1.2%) below budget. This was due to a combination of variances in the nine major sources of revenue and is described in the following paragraphs.

Table 3

Revenue Source	Revenue and Other Financing Sources		Actual	Percent of Total	Variance over/(under)
	Budget	Percent of Total			
Local Taxes	\$ 86,613,373	20.54%	\$ 86,090,079	20.66%	\$ (523,294)
Local Non-Tax	6,751,765	1.60%	7,916,659	1.90%	1,164,894
State, General Purpose	212,524,907	50.41%	213,096,715	51.13%	571,808
State, Special Purpose	72,139,538	17.11%	65,357,367	15.68%	(6,782,171)
Federal, General Purpose	429,072	0.10%	330,926	0.08%	(98,146)
Federal, Special Purpose	38,066,220	9.03%	38,083,828	9.14%	17,608
Revenue - Other Districts	1,885,009	0.45%	1,598,706	0.38%	(286,303)
Revenue - Other Agencies	1,420,862	0.34%	2,489,947	0.60%	1,069,085
Revenue - Other Financing	1,765,000	0.42%	1,773,982	0.43%	8,982
Total Revenue	\$ 421,595,746	100.00%	\$ 416,738,211	100.00%	\$ (4,857,538)

Local tax revenue was \$523,294 (-0.6%) below budget due to a lower collection rate than anticipated at the time the 2017-18 budget was developed.

Local non-tax revenue was \$1,164,894 (+17.3%) above budget. This variance is the result of the following:

- \$474,290 increase from budget in tuition and fees revenue
- \$318,418 increase from budget from investment earnings
- \$139,851 increase from budget in insurance recoveries
- \$125,684 increase from budget in sales for Nutrition Services
- \$65,080 increase from budget from the E-Rate discount
- \$59,334 increase from budget in sales of supplies and services for the general fundraising program
- The remaining variance is due to smaller variances in several other programs

State general purpose revenue was \$571,808 (+0.3%) above budget. This variance is the result of the following:

- LEA revenue was \$326,811 above budget
- Apportionment revenues were \$244,757 above budget as a result of increased FTE
- The remaining variance is due to smaller variances in several other programs

State special purpose revenue was \$6,782,171 (-9.4%) below budget. This variance is the result of the following:

- \$8,325,555 decrease from budget due to revenue capacity that was used, but moved to their respective programs through accounting transactions
- \$942,726 increase from budget in Special Education due to enrollment ending above budget
- \$459,220 increase from budget in special & pilot programs due to various increases in grant awards after the budget was adopted
- \$186,660 increase from budget for the Special Education infants & toddlers program
- The remaining variance is due to smaller variances in several other programs

Federal general purpose revenue was \$98,146 (-22.9%) below budget. This variance is the result of the following:

- \$77,131 decrease from budget for JROTC Army funding
- \$22,373 decrease from budget for JROTC Navy funding
- The remaining variance is due to smaller variances in several other programs

Federal special purpose revenue was \$17,608 (+0.1%) above budget. This variance is the result of the following:

- \$491,072 decrease from budget for free breakfast, lunch and snack reimbursement due to a decline of students eligible for free meals
- \$457,445 increase from budget for Title I – Disadvantaged revenue
- \$422,636 decrease from budget for supplemental revenue for Special Ed
- \$324,315 increase from budget in Title II – School Improvement
- \$185,054 increase from budget for limited English proficiency
- \$155,694 decrease from budget for Head Start revenue
- \$119,317 increase from budget for Special Education Medicaid reimbursements
- The remaining variance is due to smaller variances in several other programs

Revenue from other districts was \$286,303 (-15.2%) below budget due to the lower than anticipated reimbursements from other districts for services provided through Special Education as a result of non-resident enrollment coming in below budget.

Revenue from other agencies was \$1,069,085 (+75.2%) above budget. This variance was the result of the following:

- \$901,488 increase from budget mainly from the Wallace Foundation & Stuart Foundation grants received from private foundations
- \$186,542 increase from budget due to additional funding for early childhood education
- The remaining variance is due to smaller variances in several other programs

Revenue from other financing was \$8,982 (+0.5%) above budget. This variance is the result of the following:

- \$43,853 increase from budget from the sale of equipment
- \$34,871 of this variance was due to lower than anticipated operating transfers from the Capital Projects Fund to the General Fund

EXPENDITURES

COMPARISON OF YEAR END VS. PREVIOUS YEAR ACTUAL

General fund expenditures for the year were \$417,805,266. This was \$18,618,641 (+4.7%) more than the prior year. Expenditures by object and any variances from the previous year are summarized in **Table 4**.

Table 4

<u>Expenditure and Other Financing Uses Comparison by Year</u>					
Expenditure Objects	Through August 2017	Percent of Total	Through August 2018	Percent of Total	Variance higher/(lower)
Certificated Salaries	\$ 183,192,432	45.89%	\$ 190,609,703	45.62%	\$ 7,417,271
Classified Salaries	67,089,077	16.81%	70,424,960	16.86%	3,335,883
Employee Benefits	90,064,696	22.56%	99,792,594	23.88%	9,727,898
Supplies and Materials	17,557,160	4.40%	16,158,134	3.87%	(1,399,026)
Contractual Services	37,908,920	9.50%	38,608,686	9.24%	699,766
Local Mileage & Travel	1,345,173	0.34%	1,039,127	0.25%	(306,046)
Capital Outlay	2,029,165	0.51%	1,172,062	0.28%	(857,103)
Total Expenditures	\$ 399,186,625	100.00%	\$ 417,805,266	100.00%	\$ 18,618,641

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 were \$7,417,271 (+4.1%) more than the prior year. This variance is the result of the following:

- Regular salaries increased \$8,220,001 due to an increase of 9 FTE compared to last year, as well as negotiated salary increases of up to 4% for certain groups per their negotiated union agreements, and 2.3% cost of living allocation (COLA) and longevity increments given to all groups.
- Regular substitute salaries decreased \$1,004,119
- Pay for substitutes employed for release time increased \$526,238
- Optional days decreased \$296,301
- Pay for extra work increased \$174,462
- Supplemental days decreased \$169,200
- Teacher longevity stipends decreased \$42,000
- The remaining variance was due to smaller changes in several other programs within this category.

Classified salaries consist of compensation costs for employees who do not hold an educational certificate (e.g., secretarial, technical, custodial, etc.) including, but not limited to, regular salaries, staff development, substitutes, training, and extra work for extra pay.

Expenditures in this category were \$3,335,883 (+5.0%) more than the prior year. This variance is the result of the following:

- Regular salaries increased \$3,311,788 due to the negotiated salary increases of up to 4% for certain groups, the 2.3% cost of living allocation (COLA), and longevity increments given to all groups and
- Classified extra work increased \$282,304
- Overtime decreased \$155,544
- Regular substitute salaries decreased \$110,679
- The remaining variance was due to several smaller changes within this category.

Employee Benefits consist of expenditures for the district's portion of employee benefits (e.g., retirement, social security, health insurance, etc.). This category increases or decreases in proportion to the number of staff, salaries and changes in benefit rates.

Expenditures in this category increased \$9,727,898 (+10.8%) compared to last year. This variance is the result of the following:

- \$6,318,906 increase in retirement due to an increase of 8 total FTE and an average increase of 1.83% across the retirement plan rates
- \$1,750,448 increase in health insurance benefits as a result of FTE growth and rise in health plan rate costs
- \$1,478,524 increase in workers' compensation
- \$837,687 increase in FICA/Medicare taxes
- \$601,553 decrease in union fringe benefits
- \$57,167 decrease in unemployment 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 per item.

Expenditures in this category were \$1,399,026 (-8.0%) less than the prior year. This variance is the result of the following:

- C&I spent \$1,337,121 less than last year on textbooks, supplies, and materials
- \$875,704 decrease in teaching supplies used for basic education
- \$517,980 increase in fuel expenses associated with the Transportation program
- \$138,469 increase in food costs for the National School Lunch Program

- \$101,990 increase in supplies and materials purchased by CTE
- \$88,476 increase in supplies and materials purchased by SPED
- 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 were \$699,766 (+1.9%) more than the prior year. This variance is the result of the following:

- \$1,242,055 decrease in utilities such as electricity, natural gas, water, storm drainage, and sewer
- \$818,350 increase in software licensing including i-Ready, Imagine Learning, and Microsoft Office
- \$726,756 increase for new infant & toddler special education services at Willard Early Learning Center contracted through Pierce County Human Services
- \$600,848 decrease for the transportation base rate paid to Durham School Services
- \$398,484 increase in special education contracted services such as nursing and interpreting assistance
- \$337,279 increase in classroom & professional development contractual services paid through Title I/LAP
- \$271,775 increase in election fees from the prior year
- \$217,802 increase in contracted transportation for field trips, homeless, athletics, and after-school activities
- \$160,522 decrease in fees paid for architect/engineers from prior year
- \$77,544 decrease in legal fees paid by the District
- The remaining variance is due to smaller variances in several other programs.

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

Expenditures in this category decreased \$306,046 (-22.8%) compared to this time last year. This variance is the result of the following:

- Tacoma School of the Arts spent \$179,002 less on their service & study tours this year vs last year
- \$51,850 decrease in overnight travel for professional development paid for by AVID
- Title I spent \$39,321 less on overnight travel due mostly to professional development
- \$20,675 decrease in overnight travel paid through Special Education from prior year

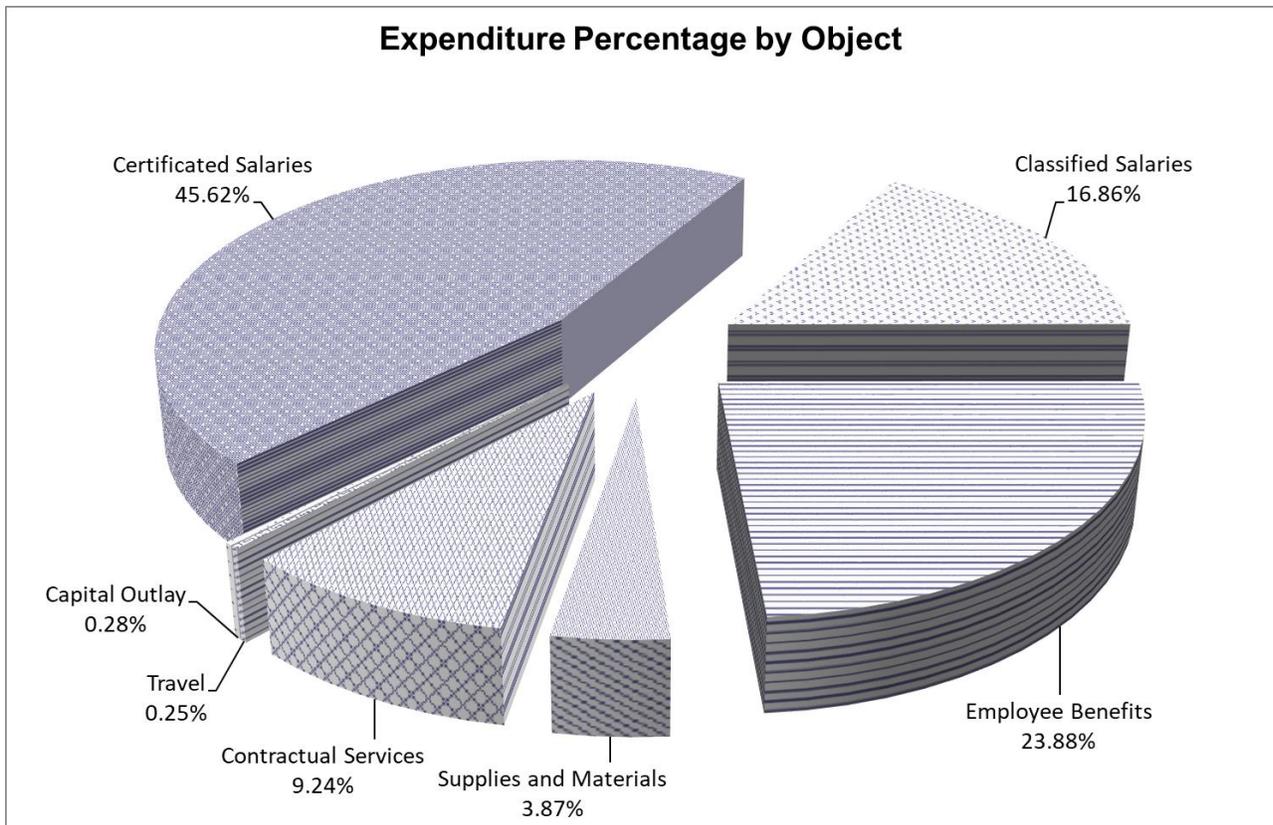
- The remaining variance is due to smaller variances in several other programs.

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

Expenditures in this category decreased \$857,103 (-42.2%) compared to this time last year. This variance is the result of the following:

- \$622,601 decrease due to buildings and grounds maintenance done in 2016-17 that was not needed in 2017-18
- \$497,594 decrease from site improvements such as turf installation at Mt Tahoma and playground equipment at Delong completed in 2016-17
- \$287,479 more spent on non-barcoded equipment such as a roll off truck, salt sander, and four Chevrolet trucks
- The remaining variance is due to smaller variances in several other programs.

Chart 2 shows the categories of expenditures as a percentage of total expenditures.



COMPARISON OF BUDGET VS. ACTUAL

Total expenditures were \$13,425,199 (3.1%) below budget. The actual expenditures in each object category are displayed in **Table 5**.

Table 5

Expenditure Objects	Actual Expenditures		Actual	Percent of Total	Variance (over)/under
	Budget	Percent of Total			
Certificated Salaries	\$ 193,841,795	44.95%	\$ 190,609,703	45.62%	\$ 3,232,092
Classified Salaries	72,603,838	16.84%	70,424,960	16.86%	\$ 2,178,878
Employee Benefits	102,145,367	23.69%	99,792,594	23.88%	\$ 2,352,773
Supplies and Materials	21,460,319	4.98%	16,158,134	3.87%	5,302,185
Contractual Services	39,475,908	9.15%	38,608,686	9.24%	867,222
Local Mileage & Travel	863,688	0.20%	1,039,127	0.25%	(175,439)
Capital Outlay	839,550	0.19%	1,172,062	0.28%	(332,512)
Total Expenditures	\$ 431,230,465	100.00%	\$ 417,805,266	100.00%	\$ 13,425,199

Certificated and classified salaries were \$3,232,092 (-1.7%) and \$2,178,878 (-3.0%) below 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.). This includes variances from budget for extra work for extra pay, staff development, optional days, staffing reserves included as part of the grant capacity and other discretionary salary accounts.
- Certificated staff was 44 FTE below budget
- Classified staff was 83 FTE below budget

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 were \$2,352,773 (-2.3%) below budget. This variance is the result of the following:

- The projected savings in benefits are attributed to vacant positions or positions having been unfilled for a portion of the year; as well as the benefit savings associated with below budget spending for extra work, as well as the benefit savings associated with below budget spending for extra work, staff development, optional days and staffing reserves included as part of the grant capacity.

Supplies and materials were \$5,302,185 (-24.7%) below budget. This variance is the result of the following

- \$4,595,975 savings from budget in capacity set for anticipated expenditures for which no costs were incurred
- \$463,113 overspend on non-capitalized equipment replacement for instructional technology
- \$571,572 overspend on CTE non-capitalized equipment
- \$1,215,924 overspend in nutrition services for the National School Lunch Program and USDA commodities
- \$327,443 overspend in fuel expenses
- \$1,619,610 savings on Title I/LAP supplies and materials
- \$1,577,067 savings from C&I textbooks, supplies, and materials
- \$163,675 overspend on non-travel food and beverages
- The remaining variance was due to smaller differences in several other programs.

Contractual Services were \$867,222 (-2.2%) below budget. This variance is the result of the following:

- \$2,423,021 over budget for various contractual services for Special Education
- \$1,659,902 savings in budgeted supplemental capacity
- \$1,128,750 under budget in utilities such as electricity, water, natural gas, sewer, and storm drainage
- \$1,029,743 savings from budget in bus transportation services provided by Durham School Services
- \$376,998 under budget for consulting fees
- \$338,084 over budget in maintenance and repair contracts for elevators, sprinkler & fire systems, and building repairs
- \$304,038 over budget in contracted transportation used for field trips, homeless, athletics and after school activities
- \$227,427 over budget for bus passes
- \$269,042 over budget in district-wide registration fees
- \$184,240 over budget for architects & engineers
- \$173,146 under budget for software licensing
- \$126,623 over budget for telecommunication line utilities
- \$110,868 over budget in freight charges
- The remaining variance was due to smaller differences in several other programs

Local mileage and travel was \$175,439 (+20.3%) above budget. This variance is the result of the following:

- \$82,153 overspend was due to extended travel at Tacoma School of the Arts (SOTA) for their service & study tours to US National Parks, Indonesia, Southern Africa, Cambodia, and Lao People's Democratic Republic
- Professional development training was \$88,565 over budget
- The remaining variance was due to smaller differences in several other programs.

Capital Outlay expenditures were \$332,512 (+39.6%) above budget. This variance is the result of the following:

- \$174,779 overspend in maintenance/utilities due to the purchase of a new roll off truck
- \$112,181 overspend at the IDEA school on some small works projects
- \$93,058 overspend on budgeted district-wide equipment replacement
- The remaining variance was due to smaller differences in several other programs.

FUND BALANCE

In accordance with Government Accounting Standards Board (GASB) Statement 54, *Fund Balance Reporting and Governmental Fund Type Definition* 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.

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- **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). Five year trend information on beginning fund balance, revenues, expenditures and ending fund balance are displayed in section **IX Supplemental Graphs**.

Funds that are committed for a specific purpose are placed in fund balance accounts per the Board's Debt and Fiscal Management Policy 6015 and generally accepted accounting principles (GAAP). These fund balance accounts are structured to facilitate the prudent fiscal operation of the district. These accounts should remain at the designated levels unless there is substantial change in the district's operational requirements. The accounts are frequently reviewed in relation to board policies and GAAP requirements.

Table 6 shows a comparison of fund balance as of the end of August 31, 2017 and August 31, 2018.

Table 6

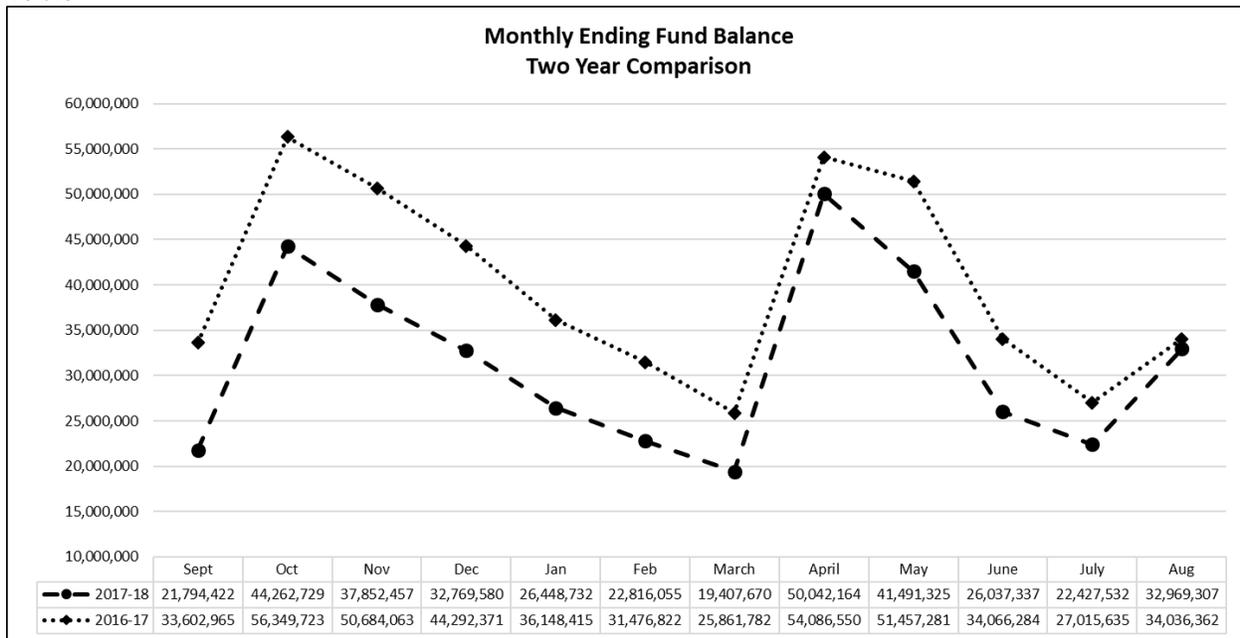
Fund Balance Descriptions for the fiscal period ended	Fund Balance Comparison by Year				
	August 2017	Percent of Revenue	August 2018	Percent of Revenue	Variance higher/(lower)
Nonspendable - Inventory & Prepaid Items	\$ 4,294,404	1.11%	\$ 3,747,472	0.90%	\$ (546,932)
Committed to Debt and Fiscal Management	15,335,910	3.95%	15,787,294	3.80%	451,384
Committed to Encumbrances	1,361,223	0.35%	213,631	0.05%	(1,147,592)
Committed to Contingencies	-	0.00%	1,000,000	0.24%	1,000,000
Total Debt & Fiscal Management Fund Balance	\$ 20,991,537	5.41%	\$ 20,748,398	5.00%	\$ (243,139)
Restricted for Carryover	\$ 655,799	0.17%	\$ 1,060,151	0.26%	\$ 404,352
Restricted for Debt Service	425,906	0.11%	425,906	0.10%	-
Assigned to Carryover	1,459,648	0.38%	1,050,624	0.25%	(409,024)
Assigned to Curriculum & Instruction	2,938,537	0.76%	2,083,677	0.50%	(854,860)
Assigned to Future Operations	7,564,935	1.95%	7,600,551	1.83%	35,616
Restricted or Assigned Fund Balance	\$ 13,044,825	3.36%	\$ 12,220,909	2.95%	\$ (823,917)
Total Nonspendable, Restricted, Committed and Assigned Fund Balance	\$ 34,036,362	8.77%	\$ 32,969,307	7.95%	\$ (1,067,056)
Unassigned Fund Balance	\$ -	0.00%	\$ -	0.00%	-
Unassigned for Minimum FB Policy	\$ -	0.00%	\$ -	0.00%	-
Total Unassigned Fund Balance	\$ -	0.00%	\$ -	0.00%	\$ -
Total Fund Balance	\$ 34,036,362	8.77%	\$ 32,969,307	7.95%	\$ (1,067,055)
Revenue less other financing	\$ 388,158,595 *		\$ 414,964,229 **		

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

** 2017-18 total actual revenue less other financing sources as of August 31, 2018

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

Table 7



Cash Management

In addition to the fund balance, another key performance indicator used to monitor the financial health of the district is cash on hand. The district uses cash to meet payroll and pay bills as they arise. Because our revenue schedule provides a fluctuating amount each month, the cash on hand balance will vary. For the month of August, total cash on hand was \$40,717,766 and daily expenditures amounted to \$1,145,639 per day which when used in the formula [cash on hand / daily expenditures] equates to 38.34 days of cash on hand.

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

Table 8

<u>Cash Balance Comparison by Year</u>				
	August 2017	August 2018	Variance higher/(lower)	
230 - Cash with Key Bank	\$ 1,010,308	\$ 729,572	\$	(280,736)
240 - Cash with Treasurer	3,814,967	1,439,516		(2,375,451)
241 - Warrants Outstanding	(3,379,910)	(971,323)		2,408,587
45x - Investments	41,770,000	39,520,000		(2,250,000)
Total Cash on Hand	\$ 43,215,365	\$ 40,717,766	\$	(2,497,599)
Avg Daily Balance	\$ 1,394,044	\$ 1,313,476	\$	(80,568)
Days Cash on Hand	40.67	38.34		(2.33)

Debt and Fiscal Management Reserves The Debt and Fiscal Management Policy 6015 was updated effective August 31, 2014 to specify fund balance reserves to be at least 5% of general fund revenues less other financing sources, and we are currently well within those limits. The following are descriptions of the fund balance accounts that are designated by the board for Debt and Fiscal Management:

- The **Nonspendable - Inventory & Prepaid Items** account represents the portion of the fund balance that cannot be spent because it is not in a spendable form, (i.e., inventories and prepaid items). This account was set at \$3,747,472 to represent the inventory balance on August 31.
- The **Committed to Debt and Fiscal Management** account was established at \$15,787,294 to comply with board policy of maintaining a minimum fund balance.
- The **Committed to Encumbrances** account of \$213,631 was established at an amount equal to the estimated outstanding purchase orders on August 31.

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 actual year-end reserves and the 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 Actual	Percent of Revenue	Variance higher/(lower)
Nonspendable - Inventory & Prepaid Items	\$ 4,283,413	1.02%	\$ 3,747,472	0.90%	\$ (535,941)
Committed to Debt and Fiscal Management	14,851,479	3.54%	15,787,294	3.80%	935,815
Committed to Encumbrances	856,645	0.20%	213,631	0.05%	(643,014)
Committed to Contingencies	1,000,000	0.24%	1,000,000	0.24%	-
Total Debt & Fiscal Management Fund Balance	\$ 20,991,537	5.00%	\$ 20,748,398	5.00%	\$ (243,139)
Restricted for Carryover	\$ -	0.00%	\$ 1,060,151	0.26%	\$ 1,060,151
Restricted for Debt Service	-	0.00%	425,906	0.10%	425,906
Assigned to Carryover	-	0.00%	1,050,624	0.25%	1,050,624
Assigned to Curriculum & Instruction	-	0.00%	2,083,677	0.50%	2,083,677
Assigned to Future Operations	8,057,062	1.92%	7,600,551	1.83%	(456,511)
Restricted or Assigned Fund Balance	\$ 8,057,062	1.92%	\$ 12,220,909	2.95%	\$ 4,163,847
Total Nonspendable, Restricted, Committed and Assigned Fund Balance	\$ 29,048,599	6.92%	\$ 32,969,307	7.95%	\$ 3,920,708
Unassigned Fund Balance	\$ -	0.00%	\$ -	0.00%	\$ -
Unassigned for Minimum FB Policy	-	0.00%	-	0.00%	-
Total Unassigned Fund Balance	\$ -	0.00%	\$ -	0.00%	\$ -
Total Fund Balance	\$ 29,048,599	6.92%	\$ 32,969,307	7.95%	\$ 3,920,708
Revenue less other financing	\$ 419,830,746 **		\$ 414,964,229 ***		

** 2017-18 budgeted revenue less other financing sources

*** 2017-18 actual revenue less other financing sources as of August 31, 2018

MAJOR PROGRAMS and INITIATIVES

The district operates several large programs and initiatives that could have a material impact on the financial condition of the district. The following section contains the operating results for some of those programs.

Curriculum & Instruction

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

The vision of the C&I Department:

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

The mission of the C&I Department:

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

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

Finances are split between "ongoing" expenditures and "one-time" expenditures.

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

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

C&I Department highlights for 2017-18 include:

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

- *K-12 Social Studies*- Training around new Tribal Sovereignty units developed by the state will be put in place using a train the trainer model.
- *Health Education* – Request for Proposals (RFP) for a curriculum that aligns with the Washington State Learning Standards for Health Education.
- *Physical Education* - Request for Proposals (RFP) for a curriculum that aligns with the Washington State Learning Standards for Physical Education.
- *Music* - Prioritization of content standards and vetting of existing resources. Maintenance of musical instruments.
- *World Language* - Request for Proposals (RFP) for a curriculum that aligns with the Washington State Learning Standards for World Language. Revamp of our World Language Testing and Seal of Biliteracy Program to increase access and efficiency.
- *Course Code Alignment* – The C&I Department is leading a multi-year, cross-departmental project to align courses and course codes in order to better support students, families, and educators in TPS.
- *Studios/Learning Labs* – 29 Schools are participating in the opportunity to offer professional development embedded into their school day for teacher teams through a studio/learning lab approach. The labs focus on Math, ELA, Science, and Social Studies.
- *Content-Specific Professional Growth* – Professional growth opportunities are offered by District Instructional Facilitators (IFs) in grades K-12. The C&I Department invests in compensating IFs for facilitating these professional growth opportunities (through an MOU). In addition, C&I supports IFs and teacher leaders who work for the department in maintaining/increasing their knowledge and skills with conferences, workshops, professional texts, etc.
- *Pro-teach and National Boards Program* – Teacher leaders are provided a stipend for facilitating professional growth opportunities that support candidates in Pro-teach and the National Board Certification for Teachers Programs. This work is coordinated by an Instructional Facilitator (IF) in the C&I Department.
- *New Teacher Induction Program* – While we receive funds from TPEP and BEST OSPI Grants, these funds do not fully cover the FTE and ongoing expenses for the New Teacher Induction Program. The C&I Department funds mentors for new general education and special education teachers, professional growth opportunities, resources, and staffing to support teachers new to TPS. Data from

this program is monitored closely in partnership with multiple CAB/PDC departments.

- *K-12 Instructional Coaching Program*- C&I continues to support instructional coaches in every TPS school through their own professional development. This includes whole group, small group, and 1:1 professional growth opportunities. Resources go to support an advisory Think Tank, for professional books, and unique professional learning opportunities outside their normal duties and contractual year.
- *Teacher Leader Academy*- This year C&I decided to begin the first TPS Teacher Leadership Academy. 24 selected Teacher Leaders convened for a full-day in August to launch their Academy and will meet for 4, full-days and 4, 2hr after school meetings during the 2017-2018 school year. Additionally, participants are offered optional small-group ‘conferencing’ time for those who would like support in planning their leadership journey. This builds leadership and capacity for strong teachers who chose to lead from the trenches where their exceptional skills most impact student growth yet at the same time provide support for their colleagues across the system.

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

The funding for C&I is modified as necessary to support the academic goals of the District’s Strategic Plan and achievement data. The fund balance account assigned to Curriculum and Instruction (one-time only allocation) was established to represent management’s intent for the implementation of curriculum review, alignment and adoption plans. This reserve will fluctuate yearly depending upon budget allocations and actual fiscal year, and carries over to support expenditures for planned reviews, standards alignment, and/or adoptions. The department receives funds annually to support the periodic review and replacement of curriculum materials in all core subject areas.

Curriculum & Instruction Program ended the year with an underspend of \$3,486,970.

The 2017-18 budget and expenditures for the curriculum support and adoptions are shown in **Table 10**.

Table 10

<u>Curriculum & Instruction</u>				
<u>Resources</u>		<u>Variance</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Incr/(Decrease)</u>	
State Funding	\$ 2,765,000	\$ 2,775,765	\$ 10,765	
Basic Education (Optional Days)	-	-	-	
	\$ 2,765,000	\$ 2,775,765	\$ 10,765	
Carryover Reserve	2,448,846	2,083,677	(365,169)	
One Time Additional Funding	-	489,691	489,691	
Total Resources Available	\$ 5,213,846	\$ 5,349,133	\$ 135,287	
<u>Expenditures</u>		<u>Variance</u>		
<u>BRC</u>	<u>Description/Content Area</u>	<u>Budget</u>	<u>Actual</u>	<u>Under/(Over)</u>
710	General/Optional Days	\$ -	\$ -	\$ 0
711	Math	632,218	547,979	84,239
712	Social Studies	66,980	18,327	48,653
713	The Arts	134,506	142,426	(7,920)
714	Foreign Language	540,300	83,298	457,002
715	Library Education	10,000	32	9,968
716	Textbook Depository	-	6,194	(6,194)
717	Cross Curriculum Teams	164,918	142,677	22,241
718	Literacy	1,109,698	473,265	636,433
719	Assessment	-	-	-
720	Science	1,773,690	430,295	1,343,395
743	Health/Fitness	781,536	17,669	763,867
	Total Expenditures	\$ 5,213,846	\$ 1,862,162	\$ 3,351,684
	Ending Balance	\$ -	\$ 3,486,970	\$ 3,486,970
	C & I Carryover Reserve	\$ -	\$ 3,486,970	\$ 3,486,970
	C & I portion included in Basic Education carryover	-	-	\$ 0
	Total	\$ -	\$ 3,486,970	\$ 3,486,970

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

<u>Average Daily Meal Participation</u>				
	<u>*2016-17</u>	<u>**2017-18</u>	<u>Variance Incr/(Dec)</u>	<u>% Change</u>
Free & Reduced Breakfast	5,652	5,557	(95)	-1.68%
Paid Breakfast	441	488	47	10.58%
Total Breakfast	6,093	6,045	(48)	-0.79%
Free & Reduced Lunch	12,034	11,460	(574)	-4.77%
Paid Lunch	2,929	2,990	61	2.09%
Total Lunch	14,963	14,450	(513)	-3.43%

*2016-17 data as of June 2017
 **2017-18 data as of June 2018

Child Nutrition Services – Cont'd

Child Nutrition Services operate programs in 57 school locations. The program has served a daily average of 6,045 students in the breakfast program and 14,450 students in the lunch program. This reflects decreases of 48 and 513 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 June 2018 totaled \$1,076,460; an increase of \$133,252 from June of last year.

2017-18 revenues were \$248,999 under budget. Supplies and contractual expenditures for the program were \$1,270,199 and \$228,756 over budget, respectively. Travel expenses were \$3,048 over budget. Therefore, Nutrition Services ended the year \$1,738,460 over budget.

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>Actual</u>	<u>Variance</u>
			Favorable/ (Unfavorable)
Revenue			
Food Sales	\$ 1,765,915	\$ 1,972,892	\$ 206,977
State Funding	225,830	236,315	10,485
Federal Funding	10,472,440	9,982,145	(490,295)
Other Governmental Entities	-	-	-
Sale of Equipment	-	-	-
Total Revenue	\$ 12,464,185	\$ 12,191,352	\$ (272,833)
Indirect Charges	(750,155)	(726,322)	23,833
Local Support	-	-	-
Prior Year Carryover	-	-	-
Total Resources	\$ 11,714,029	\$ 11,465,030	\$ (248,999)
Expenditures			
Salaries	\$ 4,823,504	\$ 4,769,451	\$ 54,053
Benefits	2,570,975	2,673,694	(102,719)
Supplies	3,760,989	5,031,188	(1,270,199)
Contractual	622,560	851,316	(228,756)
Travel	9,800	12,848	(3,048)
Equipment	1,000	-	1,000
Internal Transfers (in)/out	(74,799)	(135,008)	60,209
Total Expenditures	\$ 11,714,029	\$ 13,203,490	\$ (1,489,461)
Transfer Out	-	-	-
Total Use of Resources	\$ 11,714,029	\$ 13,203,490	\$ (1,489,461)
Ending Balance	\$ -	\$ (1,738,460)	\$ (1,738,460)

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 B, 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. Average enrollment for 2017-18 was 4,437; an increase of 188 students from last year's average of 4,249. Based on the state formula, the district will be funded for up to an average of 3,850 students (13.5% of 28,528 Total BEA Resident FTE Enrollment).

2017-18 revenue was \$2,811,460 under budget. State funding was \$1,478,817 over budget due to higher enrollment than anticipated; overall, resident special education enrollment was 259 FTE over budget. Program expenditures were \$2,128,505 under budget due to decreased salaries and associated benefits from unfilled positions. As a result, the program ended the year with an operating shortfall of \$682,956.

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>Actual</u>	<u>Variance</u> Favorable/ (Unfavorable)
Revenue			
State Funding	\$ 36,998,792	\$ 38,477,609	\$ 1,478,817
Federal Funding	7,432,233	\$ 7,128,913	(303,320)
Other Districts	1,885,009	\$ 1,598,706	(286,303)
Other Agencies	-	-	-
Total Revenue	\$ 46,316,034	\$ 47,205,229	\$ 889,195
Indirect Charges	(2,351,828)	(2,483,453)	(131,625)
Local Support	12,698,530	9,129,500	(3,569,030)
Prior Year Carryover	-	-	-
Total Resources	\$ 56,662,736	\$ 53,851,276	\$ (2,811,460)
Expenditures			
Certificated Salaries	\$ 27,184,730	\$ 24,898,949	\$ 2,285,781
Classified Salaries	9,543,199	8,803,242	739,957
Benefits	15,484,108	13,916,245	1,567,863
Supplies	331,070	432,576	(101,506)
Contractual	4,033,474	6,397,252	(2,363,778)
Travel	58,800	43,992	14,808
Equipment	-	24,896	(24,896)
Internal Transfers (in)/out	27,355	17,079	10,276
Total Expenditures	\$ 56,662,736	\$ 54,534,231	\$ 2,128,505
Transfer Out	-	-	-
Total Use of Resources	\$ 56,662,736	\$ 54,534,231	\$ 2,128,505
Net Surplus/(Deficit)	\$ -	\$ (682,956)	\$ (682,956)

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.

The program ended the year \$164,645 over budget. 2017-18 revenue was \$52,228 above budget. Program expenditures were \$216,873 above budget – salaries were \$678,521 over budget, contractual services were \$557,387 under budget, and cost of supplies was \$142,174 over budget.

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

Table 13

Transportation Program Summary			
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> Favorable/ (Unfavorable)
Revenue			
Local Support	\$ 44,864	\$ 44,864	\$ -
Local Non-Tax	100,000	461,109	361,109
State Special Purpose	12,593,629	12,273,936	(319,693)
Total Revenue	\$ 12,738,493	\$ 12,779,909	\$ 41,416
Indirect Charges	(425,872)	(415,061)	10,811
Prior Year Carryover	-	-	-
Total Resources	\$ 12,312,621	\$ 12,364,849	\$ 52,228
Expenditures			
Salaries	\$ 2,968,861	\$ 3,647,382	\$ (678,521)
Benefits	1,555,541	1,793,753	(238,212)
Supplies	843,862	986,036	(142,174)
Contractual	7,980,870	7,423,483	557,387
Travel	-	1,585	(1,585)
Equipment	-	22,928	(22,928)
Internal Transfers (in)/out	(1,036,513)	(1,345,673)	309,160
Total Expenditures	\$ 12,312,621	\$ 12,529,494	\$ (216,873)
Total Use of Resources	\$ 12,312,621	\$ 12,529,494	\$ (216,873)
Net Surplus/(Deficit)	\$ -	\$ (164,645)	\$ (164,645)

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 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 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 were \$132,137 over budget; overall, CTE enrollment was 26 FTE over budget. Expenditures were \$86,301 under budget due to both equipment and supplies being over by \$95,027 and \$53,660, respectively. This is offset by contractual services coming in \$99,357 below budget and benefits being under budget by \$78,767. CTE ended 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>Actual</u>	<u>Variance</u>
			Favorable/ (Unfavorable)
Revenue			
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	-	-	-
Total Resources	\$ 14,351,305	\$ 14,483,442	\$ 132,137
Expenditures			
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)
Total Use of Resources	\$ 14,351,305	\$ 14,265,004	\$ 86,301
Net Surplus/(Deficit)	\$ -	\$ 218,438	\$ 218,438

Facilities

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

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

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

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

Expenditures ended the year \$1,006,857 over budget due to supplies coming in \$683,690 above budget, as well as contracted services and purchases of new equipment ending over budget by \$227,686 and \$157,463, respectively. Salaries and benefits were collectively \$101,764 under budget.

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

Table 15

Facilities Program Summary			
	<u>Adopted Budget</u>	<u>Actual</u>	<u>Variance</u> Favorable/ (Unfavorable)
Expenditures			
Certificated Salaries	\$ -	\$ -	\$ 0
Classified Salaries	14,298,503	14,616,475	(317,972)
Benefits	7,573,170	7,153,433	419,737
Supplies	1,040,273	1,723,963	(683,690)
Contractual	804,059	1,031,745	(227,686)
Travel	1,300	6,847	(5,547)
Equipment	83,000	240,463	(157,463)
Internal Transfers (in)/out	(113,450)	(79,214)	(34,236)
Total Expenditures	\$ 23,686,855	\$ 24,693,712	\$ (1,006,857)

Categorical Programs

To review specific activity on the grants and/or programs not contained in this section, see **Appendix B “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 ending fund balance, revenues, and expenditures. The ending fund balance was \$32,969,307 or \$3,920,708 above budget.

Table 16

General Fund	2017-18 Budget	2017-18 Actual	Variance Surplus/(Deficit)
Beginning Fund Balance	\$ 38,683,318	\$ 34,036,362	\$ (4,646,956)
Revenue	419,830,746	414,964,229	(4,866,517)
Other Financing Sources	1,765,000	1,773,982	8,982
Total Resources Available	460,279,064	450,774,573	(9,504,491)
Expenditures	431,230,465	417,805,266	13,425,199
Total Use of Resources	431,230,465	417,805,266	13,425,199
Ending Fund Balance	\$ 29,048,599	\$ 32,969,307	\$ 3,920,708

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

ENROLLMENT

State funding for school districts is based on the number of full time equivalent (FTE) students enrolled in the district (see also **REVENUE in Section I** of this report). FTE is calculated based on the number of hours of classroom instruction received. **Table 17** displays the variances between actual and budgeted average FTE by individual grade for 2016-17 and 2017-18.

Table 17

K-12 Annual Average FTE Enrollment Two Year Comparison					
	(A) 2016-17 Actual	(B) 2017-18 Budget	(C) 2017-18 Actual	(D) Variance (C)-(A)	(E) Variance (C)-(B)
Kindergarten *	2,281	2,311	2,241	(41)	(70)
Grade 1	2,339	2,257	2,265	(75)	8
Grade 2	2,403	2,282	2,295	(108)	13
Grade 3	2,454	2,356	2,349	(106)	(8)
Grade 4	2,423	2,395	2,428	5	33
Grade 5	2,337	2,369	2,408	71	39
Elementary	14,239	13,971	13,986	(253)	15
Grade 6	2,048	2,139	2,208	160	70
Grade 7	1,984	2,055	2,040	56	(15)
Grade 8	1,980	1,941	2,047	67	106
Middle School	6,012	6,135	6,296	283	160
Grade 9	2,059	1,980	2,004	(55)	24
Grade 10	1,914	2,056	2,004	90	(52)
Grade 11	1,775	1,760	1,717	(58)	(43)
Grade 12	1,657	1,756	1,630	(27)	(126)
High School	7,405	7,553	7,355	(50)	(198)
Running Start	249	250	285	36	35
TCC Fresh Start **	185	204	175	(10)	(29)
Reengagement Center **	179	174	153	(25)	(21)
Goodwill **	29	35	36	7	1
Alternative Learning Experience	54	58	50	(4)	(9)
Grand Total *	28,351	28,380	28,335	(16)	(45)
Actual data through August 2018					

** Open Doors - 1418 Programs

In comparison with 2016-17, actual enrollment for 2017-18 (**Table 17 column (D)**):

Elementary schools (grades K-5) decreased by 253 FTE;
Middle schools (grades 6-8) increased by 283 FTE;
High schools (grades 9-12) decreased by 50 FTE;
Running Start (college level courses) increased by 36 FTE;

Open Doors – 1418 Programs

TCC Fresh Start decreased by 10 FTE;
Reengagement Center decreased by 25 FTE;
Goodwill increased by 7 FTE
ALE (Alternative Learning Experience) decreased by 4 FTE

The combined variances resulted in a total average decrease of 16 student FTE from the prior year.

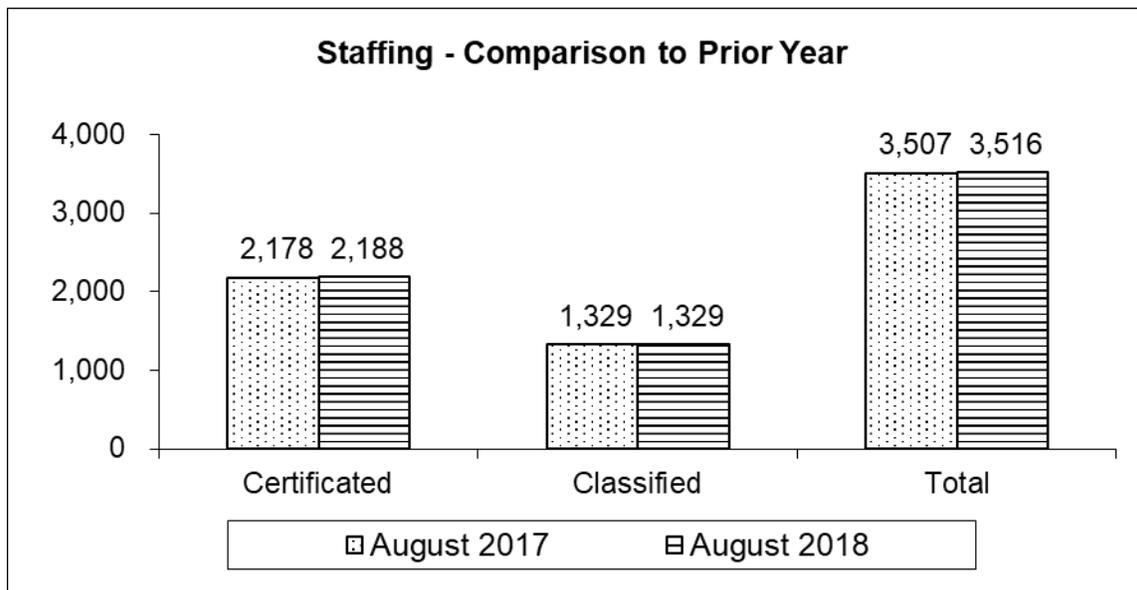
2017-18 is the eleventh school year funding for full day kindergarten has been available. The program was phased-in beginning with schools with the highest poverty levels, (i.e., schools with the highest percentage of students qualifying for free and reduced lunch in the prior school year). For 2017-18, the budget includes 2,311 total funded full-day kindergarten FTE; this enrollment was 2,241 funded FTE.

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

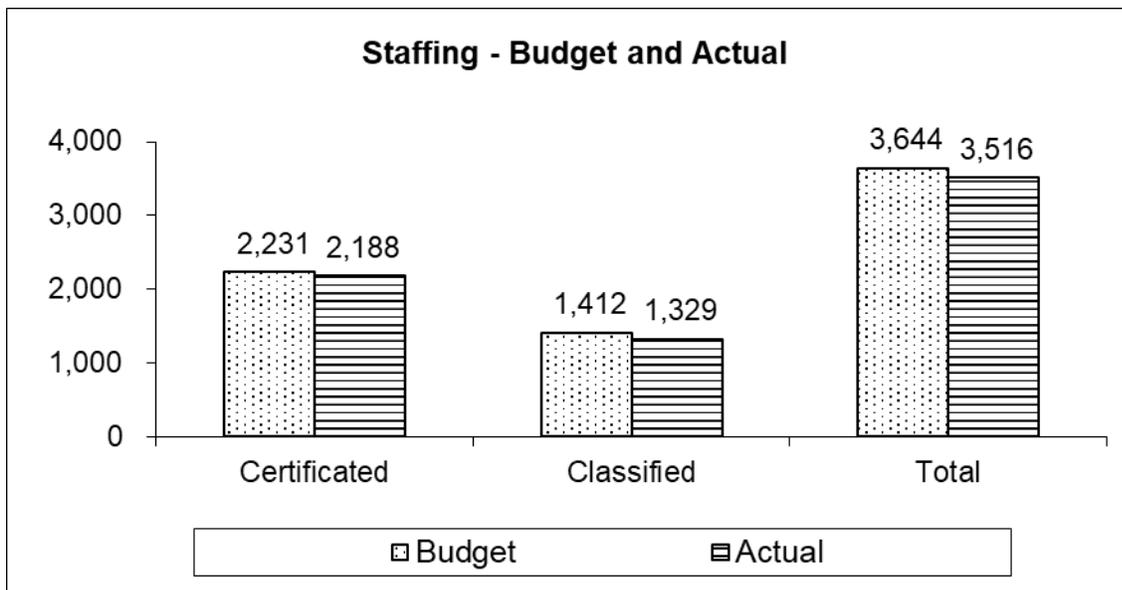
District staffing is divided into two categories: certificated staff – teachers, counselors, librarians, nurses, specialists and principals, and classified staff – classroom aids, secretaries, bus drivers, cooks, custodians, playground staff, maintenance crews, grounds crews, and business support staff. **Table 18** compares the number of filled positions in August 2017 to the number of filled positions in August 2018. The number of certificated and classified staff increased by 10 FTE and 0 FTE, respectively.

Table 18



As shown in **Table 19**, the number of assigned certificated FTE was 2,188 and classified staff FTE was 1,329. Certificated and classified staffing were below budget by 43 and 83 FTE, respectively.

Table 19



Certificated staffing levels vary with student population. The total change in staffing reflects both the change in student population and any shifts between levels (elementary and secondary). Classified staffing levels vary with major changes in student population, as well as with major projects or with changes in operations of the support functions. **Table 20** compares the number of budgeted FTE to the number of actual FTE by program.

Table 20

Budget vs. Actual Staffing In FTE (Full Time Equivalents)			
Program Description (Number)	<u>Budget</u>	<u>Actual</u>	<u>Variance Incr/(Decrease)</u>
<u>Certificated Staff</u>			
Basic Education (01-03)	1,535.58	1,503.27	32.31
Federal Stimulus (10)	-	-	-
Special Education (20)	349.50	337.25	12.25
Vocational Education (30-40)	111.60	108.95	2.65
Compensatory (50-60)	216.15	217.48	(1.33)
Other Instructional (70)	14.60	16.60	(2.00)
Support Services (80-90)	4.00	4.00	-
Total Certificated	2,231.43	2,187.55	43.88
<u>Classified Staff</u>			
Basic Education (01-03)	320.06	304.58	15.48
Federal Stimulus (10)	-	-	-
Special Education (20)	289.90	266.39	23.51
Vocational Education (30-40)	9.09	7.91	1.18
Compensatory (50-60)	122.22	107.20	15.02
Other Instructional (70)	24.84	24.60	0.24
Support Services (80-90)	646.01	618.13	27.88
Total Classified	1,412.12	1,328.81	83.31
<u>Total All Staff</u>	3,643.55	3,516.36	127.19
* Actual data through August 2018			

“Basic education” includes instructional support – principals, librarians, counselors. “Compensatory” programs are programs paid for from special funding or other agencies. “Other instructional” includes several programs – Head Start, ECEAP, ROTC, summer school, Title VI, and several smaller grants. “Support Services” includes custodial, maintenance, business support, food services, transportation, and central administrative support.

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

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

Run Date: February 06, 2019
 Run Time: 2:54 pm
 Report ID: TS163.v5

TACOMA SCHOOL DISTRICT NO. 10
Combined Balance Sheet - All Funds
 As Of: **August 31, 2018**

	Governmental Fund Types					Trust Fund	Fund Total
	General	Capital Projects	Transportation Vehicle	Debt Service	ASB	Private Purpose	
Assets							
200: Imprest Cash	79,554	1,726	0	0	9,660	0	90,940
236: Cash In Bank-Key Bank	725,282	388,648	0	0	24,495	51,708	1,190,133
237: Cash In Bank-Key Bank/Food Svc	4,290	0	0	0	0	0	4,290
240: Cash On Deposit With County	1,439,516	2,484,832	680	303,196	12,234	7,193	4,247,651
241: Warrants Outstanding	(971,323)	(830,032)	0	0	(10,241)	(6,499)	(1,818,094)
310: Taxes Receivable-Current Year	40,405,540	4,703,054	0	26,556,543	0	0	71,665,137
311: Taxes Receivable-Prior Year	775,613	90,221	0	494,052	0	0	1,359,885
312: Taxes Receivable-Delinquent	424,690	51,712	0	243,160	0	0	719,561
320: Due From Other Funds	2,971,807	45,000	0	0	17,410	0	3,034,216
330: AR Due From Other Gov't Units	594,694	0	0	0	300	0	594,994
331: AR Grant Claims Due From Other Gov'ts	4,629,952	0	0	0	0	0	4,629,952
340: Accounts Receivable	391,202	0	0	0	5,152	0	396,355
341: AR Employee Receivable	0	0	0	0	1,799	0	1,799
346: AR Payroll System Receivable	(98)	0	0	0	0	0	(98)
360: Accrued Interest Receivable	2,415	144,834	79	504	114	0	147,945
410: Inventory-Supplies & Materials	526,134	0	0	0	0	0	526,134
412: Inventory-Summer	210,595	0	0	0	1,232	0	211,827
413: Inventory-P&G Completed Goods	81,892	0	0	0	0	0	81,892
413: Inventory-Printing & Graphics	37,361	0	0	0	0	0	37,361
415: Inventory-Maintenance	244,246	0	0	0	0	0	244,246
425: Inventory-Food Service	2,257,307	0	0	0	0	0	2,257,307
430: Prepaid Items	389,938	0	0	0	0	0	389,938
450: Investments	39,520,000	212,650,000	1,525,000	9,748,000	2,200,000	775,000	266,418,000
Total Assets	94,740,607	219,729,993	1,525,759	37,345,455	2,262,156	827,402	356,431,372
Liabilities and Fund Balance							
Liabilities							
601: Liabilities	5,048,308	6,899,590	0	0	147,548	149,046	12,244,493
605: Accrued Salaries & Benefits	9,959,089	151,638	0	0	7,167	0	10,117,893
606: Est. Property/Liability Ins Payable	1,583,993	0	0	0	0	0	1,583,993
607: Horace Mann Auto Ins Payable	295	0	0	0	0	0	295
608: Nutrition Svcs Prepaid	112,693	0	0	0	0	0	112,693
610: FICA/Medicare Payable	1,905,819	0	0	0	0	0	1,905,819
611: Industrial Insurance Payable	11,711	0	0	0	0	0	11,711

Run Date: February 06, 2019
 Run Time: 2:54 pm
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TACOMA SCHOOL DISTRICT NO. 10
Combined Balance Sheet - All Funds
 As Of: **August 31, 2018**

	Governmental Fund Types					Trust Fund	<u>Fund Total</u>
	<u>General</u>	<u>Capital Projects</u>	<u>Transportation Vehicle</u>	<u>Debt Service</u>	<u>ASB</u>	<u>Private Purpose</u>	
Liabilities and Fund Balance							
612: Retirement Payable	1,183,715	0	0	0	0	0	1,183,715
613: Withholding Tax Payable	(1,159,954)	0	0	0	0	0	(1,159,954)
615: Involuntary/Court Ordered Payable	20,152	0	0	0	0	0	20,152
616: Sound Partnership Payable	1,661,963	0	0	0	0	0	1,661,963
617: Maintenance Deduct & Benefits Payable	(841,803)	0	0	0	0	0	(841,803)
618: UNUM Life Insurance Payable	90	0	0	0	0	0	90
619: Cancer Insurance Payable	(6,764)	0	0	0	0	0	(6,764)
622: Flex Plan Dependent Care Payable	(63,640)	0	0	0	0	0	(63,640)
623: Flex Plan Medical Payable	88,657	0	0	0	0	0	88,657
624: TSA Payable	17,604	0	0	0	0	0	17,604
625: Flex Plan - Health Savings Account	(15,027)	0	0	0	0	0	(15,027)
627: United Way Payable	(6,113)	0	0	0	0	0	(6,113)
629: Veba III/Sick Leave Payable	(590,783)	0	0	0	0	0	(590,783)
632: Benefits And Voluntary Deductions	45,162	0	0	0	0	0	45,162
633: Union Benefits Payable	7,665	0	0	0	0	0	7,665
636: APA Salary Insurance Payable	62,130	0	0	0	0	0	62,130
637: Est Unemployment Payable	735,407	0	0	0	0	0	735,407
638: Est Compensated Absence Payable	(307,472)	0	0	0	0	0	(307,472)
639: Est Industrial Ins Payable	911,280	0	0	0	0	0	911,280
640: Due To Other Funds	61,514	2,966,670	0	0	6,032	0	3,034,216
641: AD & D Insurance Payable	(8,546)	0	0	0	0	0	(8,546)
643: Sales Tax Payable	24,626	0	0	0	0	0	24,626
650: Deposits	8,000	0	0	0	0	0	8,000
650: Deposits - Grants	256,503	0	0	0	0	0	256,503
650: Deposits - Point of Sale	0	0	0	0	(200)	0	(200)
650: Deposits - Tuition	420,040	0	0	0	0	0	420,040
650: Deposits - Unavail RV	407	0	0	0	485	0	892
656: Garnishments Payable	34,121	0	0	0	0	0	34,121
657: State Retiree Subsidy Payable	6,322	0	0	0	0	0	6,322
660: Beneficiary (Deceased EE)	1	0	0	0	0	0	1
754: Unavailable Rev-Cash Register System	121,085	0	0	0	161,424	79	282,588
760: Unavailable Revenue -Taxes Receivable	40,483,050	4,714,221	0	26,557,505	0	0	71,754,776
Total Liabilities	61,771,300	14,732,119	0	26,557,505	322,456	149,125	103,532,505

Run Date: February 06, 2019
 Run Time: 2:54 pm
 Report ID: TS163.v5

TACOMA SCHOOL DISTRICT NO. 10
Combined Balance Sheet - All Funds
 As Of: **August 31, 2018**

	Governmental Fund Types					Trust Fund	
	<u>General</u>	<u>Capital Projects</u>	<u>Transportation Vehicle</u>	<u>Debt Service</u>	<u>ASB</u>	<u>Private Purpose</u>	<u>Fund Total</u>
Liabilities and Fund Balance							
Fund Balance							
840: Nonspendable - Inventory & Prepaid Items	3,747,472	0	0	0	1,232	0	3,748,705
819: Restricted to Fund Purposes	0	0	1,525,759	0	1,938,468	0	3,464,227
821: Restricted for Carryover	1,060,151	0	0	0	0	0	1,060,151
830: Restricted for Debt Service	425,906	0	0	10,787,950	0	0	11,213,855
861: Restricted from Bond Proceeds	0	192,326,106	0	0	0	0	192,326,106
862: Restricted from Levy Proceeds	0	10,567,849	0	0	0	0	10,567,849
870: Committed to Contingencies	1,000,000	0	0	0	0	678,277	1,678,277
820: Assigned to Encumbrances	213,631	0	0	0	0	0	213,631
866: Assigned to Carryover	1,050,624	0	0	0	0	0	1,050,624
868: Assigned to C&I	2,083,677	0	0	0	0	0	2,083,677
875: Assigned to Future Operations	7,600,551	0	0	0	0	0	7,600,551
889: Assigned to Fund Purposes	0	2,103,919	0	0	0	0	2,103,919
891: Unassigned for Minimum FB Policy	15,787,294	0	0	0	0	0	15,787,294
Total Fund Balance	32,969,307	204,997,874	1,525,759	10,787,950	1,939,700	678,277	252,898,867
Total Liabilities and Fund Balance	94,740,607	219,729,993	1,525,759	37,345,455	2,262,156	827,402	356,431,372

Run Date: November 06, 2018

Run Time: 4:31 pm

Report ID: TS164.v3

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by State Object with % Spent
General Fund As Of: August 31, 2018



<u>State Object</u>	<u>Prior Year Adopted Budget</u>	<u>Prior Year Year to Date Actual</u>	<u>Under Budget (Over)</u>	<u>% Spent</u>	<u>Current Year Adopted Budget</u>	<u>Current Year Year to Date Actual</u>	<u>Under Budget (Over)</u>	<u>% Spent</u>
0 - Debit Transfer	2,382,524	2,403,002	(20,478)	100.9	2,407,146	2,406,876	270	100.0
1 - Credit Transfer	(2,382,524)	(2,403,002)	20,478	100.9	(2,407,146)	(2,406,876)	(270)	100.0
2 - Salaries - Certificated	188,352,001	183,192,432	5,159,569	97.3	193,841,795	190,609,703	3,232,092	98.3
3 - Salaries - Classified	68,400,030	67,089,077	1,310,953	98.1	72,603,838	70,424,960	2,178,878	97.0
4 - Employees Benefits & Payroll Taxes	91,790,709	90,064,696	1,726,013	98.1	102,145,367	99,792,594	2,352,773	97.7
5 - Supplies, Etc.	19,445,654	17,557,160	1,888,494	90.3	21,460,319	16,158,134	5,302,185	75.3
7 - Purchased Services	36,553,920	37,908,920	(1,355,000)	103.7	39,475,908	38,608,686	867,222	97.8
8 - Travel	961,120	1,345,173	(384,053)	140.0	863,688	1,039,127	(175,439)	120.3
9 - Capital Outlay	1,034,002	2,029,165	(995,163)	196.2	839,550	1,172,062	(332,512)	139.6
<u>District Total</u>	<u>406,537,436</u>	<u>399,186,625</u>	<u>7,350,811</u>	<u>98.2</u>	<u>431,230,465</u>	<u>417,805,266</u>	<u>13,425,199</u>	<u>96.9</u>

Run Date: February 06, 2019

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

	<u>Current Year Adopted Budget</u>	<u>Current Year Year to Date Actual</u>	<u>Under Budget (Over)</u>	<u>% Current Year Budget</u>	<u>% Prior Year Budget</u>
Resources Available					
Debt and Fiscal Management					
840: Nonspendable - Inventory & Prepaid Items	4,283,413	4,294,404	10,991	100.3	128.4
860: Committed to Debt & Fiscal Mgmt	14,851,479	0	(14,851,479)	0.0	98.8
870: Committed to Contingencies	1,000,000	0	(1,000,000)	0.0	0.0
820: Assigned to Encumbrances	856,645	1,361,223	504,578	158.9	136.6
Total Debt and Fiscal Management	20,991,537	5,655,627	(15,335,910)	26.9	100.0
Restricted and Assigned FB					
821: Restricted for Carryover	864,428	655,799	(208,629)	75.9	97.4
830: Restricted for Debt Service	0	425,906	425,906	100.0	100.0
866: Assigned to Carryover	1,321,413	1,459,648	138,235	110.5	111.7
868: Assigned to C&I	2,448,846	2,938,537	489,691	120.0	176.7
875: Assigned to Future Operations	13,057,094	7,564,935	(5,492,159)	57.9	98.8
Total Restricted and Assigned FB	17,691,781	13,044,825	(4,646,956)	73.7	103.2
891: Unassigned for Minimum FB Policy	0	15,335,910	15,335,910	100.0	100.0
Total Beginning Fund Balance	38,683,318	34,036,362	(4,646,956)	88.0	101.7
Revenue					
1 - Local Taxes	86,613,373	86,090,079	(523,294)	99.4	102.3
2 - Local Non-Tax	6,751,765	7,916,659	1,164,894	117.3	125.8
3 - State - General Purpose	212,524,907	213,096,715	571,808	100.3	99.1
4 - State - Special Purpose	72,139,538	65,357,367	(6,782,171)	90.6	86.3
5 - Federal - General Purpose	429,072	330,926	(98,146)	77.1	97.6
6 - Federal - Special Purpose	38,066,220	38,083,828	17,608	100.0	97.7
7 - Revenue from other Districts	1,885,009	1,598,706	(286,303)	84.8	95.6
8 - Revenue from other Agencies	1,420,862	2,489,947	1,069,085	175.2	125.6
9 - Other Financing Sources	1,765,000	1,773,982	8,982	100.5	106.6
Total Revenue	421,595,746	416,738,211	(4,857,535)	98.8	98.2
Total Resources Available	460,279,064	450,774,573	(9,504,491)	97.9	98.5
Uses of Resources					
Expenditures					
01: Basic Education	218,697,095	213,717,126	4,979,969	97.7	98.9

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

	<u>Current Year Adopted Budget</u>	<u>Current Year Year to Date Actual</u>	<u>Under Budget (Over)</u>	<u>% Current Year Budget</u>	<u>% Prior Year Budget</u>
Uses of Resources					
02: Basic Education - ALE	382,466	309,484	72,982	80.9	103.0
03: Basic Education-1418 Open	2,643,012	2,265,072	377,940	85.7	84.4
21: Special Education, State	48,120,226	46,453,023	1,667,203	96.5	96.1
22: SPED Infants & Tod - State	1,417,916	1,380,458	37,458	97.4	94.2
24: Special Education, Federal	7,124,594	6,700,750	423,844	94.1	98.4
31: Career & Tech Ed, State	12,136,046	12,185,711	(49,665)	100.4	102.4
34: Middle School CTE	1,969,847	2,077,495	(107,648)	105.5	115.5
38: Career & Tech Ed, Federal	245,412	250,649	(5,237)	102.1	122.8
51: Disadvantaged, Federal	11,438,068	11,857,431	(419,363)	103.7	92.2
52: School Improvement, Federa	1,189,966	1,499,109	(309,143)	126.0	112.9
55: Learning Assistance Prog,	12,284,751	12,439,422	(154,671)	101.3	101.1
56: State Institutions, Ctrs &	635,258	719,169	(83,911)	113.2	90.0
57: NegleCTEd & Delinquent	116,615	106,522	10,093	91.3	88.4
58: Special & Pilot Programs	2,904,570	3,278,299	(373,729)	112.9	119.3
59: Institutions - Adult Jails	83,107	34,788	48,319	41.9	70.9
61: Head Start, Federal	5,410,767	5,269,551	141,216	97.4	102.9
64: Limited English Proficienc	356,306	522,649	(166,343)	146.7	148.1
65: Transitional Bilingual, St	5,122,448	5,181,419	(58,971)	101.2	97.9
68: Indian Education, Federal	285,935	283,206	2,729	99.0	101.8
69: Other Compensatory Program	0	3,645	(3,645)	100.0	100.0
73: Summer School	615,948	276,960	338,988	45.0	131.8
74: Highly Capable, State	948,098	971,479	(23,381)	102.5	92.3
79: Other Instructional Pgms	13,170,148	5,610,161	7,559,987	42.6	40.9
89: Community Services	536,771	1,062,654	(525,883)	198.0	144.5
97: District-Wide Support	59,483,516	57,731,269	1,752,247	97.1	107.9
98: Nutrition Svcs	11,598,958	13,088,273	(1,489,315)	112.8	106.7
99: Pupil Transportation	12,312,621	12,529,494	(216,873)	101.8	93.9
Total Expenditures	431,230,465	417,805,266	13,425,199	96.9	98.2
Total Uses of Resources	431,230,465	417,805,266	13,425,199	96.9	98.2
Ending Fund Balance	29,048,599	32,969,307	3,920,708	113.5	102.5
840: Nonspendable - Inventory & Prepaid Items	4,283,413	3,747,472	(535,941)	87.5	128.7
860: Committed to Debt & Fiscal Mgmt	14,851,479	0	(14,851,479)	0.0	0.0
870: Committed to Contingencies	1,000,000	1,000,000	0	100.0	0.0
820: Assigned to Encumbrances	856,645	213,631	(643,014)	24.9	217.0

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

	<u>Current Year Adopted Budget</u>	<u>Current Year Year to Date Actual</u>	<u>Under Budget (Over)</u>	<u>% Current Year Budget</u>	<u>% Prior Year Budget</u>
Total Debt and Fiscal Management	20,991,537	4,961,104	(16,030,433)	23.6	28.6
821: Restricted for Carryover	0	1,060,151	1,060,151	100.0	163.9
830: Restricted for Debt Service	0	425,906	425,906	100.0	100.0
866: Assigned to Carryover	0	1,050,624	1,050,624	100.0	973.1
868: Assigned to C&I	0	2,083,677	2,083,677	100.0	100.0
875: Assigned to Future Operations	8,057,062	7,600,551	(456,511)	94.3	58.8
Total Restricted and Assigned FB	8,057,062	12,220,909	4,163,847	151.7	97.2
891: Unassigned for Minimum FB Policy	0	15,787,294	15,787,294	100.0	100.0
Total Fund Balance	29,048,599	32,969,307	3,920,708	113.5	102.5

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

<u>State Account</u> <u>District Account</u>	<u>Prior Year</u> <u>Adopted</u> <u>Budget</u>	<u>Prior Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>	<u>Current Year</u> <u>Adopted</u> <u>Budget</u>	<u>Current Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>
1 - Local Taxes								
11000: Local Property Tax	85,570,000	87,796,591	2,226,591	102.6	86,000,000	86,090,079	90,079	100.1
13000: Sale Of Tax Title Property	1,941	0	(1,941)	0.0	1,941	0	(1,941)	0.0
19000: Other Local Taxes	221,882	0	(221,882)	0.0	611,432	0	(611,432)	0.0
1 - Local Taxes	85,793,823	87,796,591	2,002,768	102.3	86,613,373	86,090,079	(523,294)	99.4
2 - Local Non-Tax								
21000: Tuition & Fees - Unassigned	533,809	1,256,000	722,191	235.3	562,710	1,037,000	474,290	184.3
21010: Regular Student Fees	50,000	51,496	1,496	103.0	50,000	30,458	(19,542)	60.9
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	0	0	100.0
21800: Convenience Fee	0	38,909	38,909	100.0	0	42,756	42,756	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	2,059	(7,941)	20.6	10,000	3,145	(6,855)	31.4
22010: Sale of Supplies & Svcs - FR 1	160,000	263,908	103,908	164.9	250,000	169,483	(80,517)	67.8
22020: Sale of Supplies & Svcs - FR 2	100,000	125,506	25,506	125.5	140,000	25,981	(114,019)	18.6
22030: Sale of Supplies & Svcs-Schools	0	1,165	1,165	100.0	0	250	250	100.0
22040: Sale of Recoverable Items	140,000	98,866	(41,134)	70.6	90,000	70,091	(19,909)	77.9
22050: Sale of Supplies & Svcs - Trip 1	100,000	80,632	(19,368)	80.6	35,000	110,480	75,480	315.7
22060: Sale of Supplies & Svcs - Trip 2	50,000	50,451	451	100.9	50,000	109,334	59,334	218.7
22100: Other Storeroom Sales	5,000	4,334	(666)	86.7	5,000	3,561	(1,439)	71.2
22200: Copy Center Reimbursements	50,000	55,596	5,596	111.2	50,000	64,088	14,088	128.2
22310: CTE Sales of Goods, Supplies & Svcs	40,000	42,857	2,857	107.1	40,000	37,255	(2,745)	93.1
22910: Nutrition Service Sales	1,594,128	1,711,973	117,845	107.4	1,592,014	1,717,698	125,684	107.9
22940: NS Sales - Special Events	9,571	12,640	3,069	132.1	0	31,804	31,804	100.0
22960: NS Sales - Breakfast	103,982	136,853	32,871	131.6	131,318	146,947	15,629	111.9
22981: NS Convenience Fees	27,021	0	(27,021)	0.0	42,583	0	(42,583)	0.0
22990: School Bus Revenue	0	4,710	4,710	100.0	0	6,556	6,556	100.0
23000: Investment Earnings	75,000	250,573	175,573	334.1	100,000	418,418	318,418	418.4
25000: Gifts, Grants, & Donations (Local)	200,000	207,152	7,152	103.6	349,440	431,005	81,565	123.3
26000: Fines & Damages	45,000	37,616	(7,384)	83.6	45,000	68,728	23,728	152.7
27000: Rentals & Leases	375,000	309,604	(65,397)	82.6	375,000	419,023	44,023	111.7
27020: Facility Use - Utility Surcharge	15,800	14,717	(1,083)	93.1	85,750	20,021	(65,729)	23.3
27030: Facility Use - Custodial Labor	245,200	237,258	(7,942)	96.8	251,350	263,031	11,681	104.6
27040: Facility Use - Field/Stadium Maint	17,500	1,974	(15,527)	11.3	13,600	6,930	(6,670)	51.0
27050: Facility Use - Security	0	4,700	4,700	100.0	0	440	440	100.0
27060: Facility Use - Theater Tech	22,000	36,890	14,890	167.7	29,000	42,738	13,738	147.4
28000: Insurance Recoveries	45,000	106,850	61,850	237.4	0	139,851	139,851	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: August 31, 2018

<u>State Account</u> <u>District Account</u>	<u>Prior Year</u> <u>Adopted</u> <u>Budget</u>	<u>Prior Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>	<u>Current Year</u> <u>Adopted</u> <u>Budget</u>	<u>Current Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>
2 - Local Non-Tax								
29000: Local Support Non Tax-Unassigned	1,017,000	1,337,215	320,215	131.5	1,127,000	1,200,947	73,947	106.6
29001: Procurement Card Rebates	500,000	557,056	57,056	111.4	500,000	446,751	(53,249)	89.4
29010: Cash Over/Short	0	(707)	(707)	100.0	0	3,869	3,869	100.0
29060: Timber Sales	0	112,172	112,172	100.0	0	0	0	100.0
29070: CPF Indirect	700,000	700,000	0	100.0	700,000	700,000	0	100.0
29100: E-Rate Discount	0	88,569	88,569	100.0	0	65,080	65,080	100.0
29220: Advertising Commissions	50,000	0	(50,000)	0.0	50,000	18,000	(32,000)	36.0
29230: Photography Commissions	70,000	58,368	(11,632)	83.4	70,000	58,126	(11,874)	83.0
29240: Vending-Beverage Commissions	1,000	1,828	828	182.8	1,000	2,029	1,029	202.9
29250: Vending-Food Commissions	1,000	1,536	536	153.6	1,000	2,110	1,110	211.0
29260: Other Commissions/Rebates	10,000	4,952	(5,048)	49.5	5,000	2,375	(2,625)	47.5
2 - Local Non-Tax	6,363,011	8,007,176	1,644,165	125.8	6,751,765	7,916,659	1,164,894	117.3
3 - State - General Purpose								
31000: Apportionment	181,485,618	179,419,263	(2,066,355)	98.9	194,932,463	194,827,788	(104,675)	99.9
31210: Apportionment - Special Ed	6,559,797	6,748,174	188,377	102.9	6,870,521	7,219,953	349,432	105.1
33000: Local Effort Assistance	10,064,107	10,128,563	64,456	100.6	10,721,923	11,048,734	326,811	103.0
39000: Other State General Purpose - Unassigner	0	0	0	100.0	0	240	240	100.0
3 - State - General Purpose	198,109,522	196,295,999	(1,813,523)	99.1	212,524,907	213,096,715	571,808	100.3
4 - State - Special Purpose								
41000: Special Purpose - Unassigned	8,500,000	(85)	(8,500,085)	0.0	8,500,000	174,445	(8,325,555)	2.1
41210: Special Education	25,385,734	25,562,939	177,205	100.7	28,639,459	29,582,185	942,726	103.3
41220: SPED Infants & Toddlers - State	1,337,810	1,304,438	(33,372)	97.5	1,488,812	1,675,472	186,660	112.5
41550: Learning Assistance	8,561,928	8,570,832	8,904	100.1	12,892,846	12,950,441	57,595	100.4
41560: State Institutions, Centers, and Homes - I	580,934	437,149	(143,785)	75.2	584,953	439,821	(145,132)	75.2
41580: Special & Pilot Programs	2,437,099	2,977,194	540,095	122.2	2,948,556	3,407,776	459,220	115.6
41590: Institutions - Juveniles in Adult Jail	84,795	17,680	(67,115)	20.9	87,013	76,902	(10,111)	88.4
41650: Transitional Bilingual	3,122,493	3,125,934	3,441	100.1	3,531,462	3,890,506	359,044	110.2
41740: Highly Capable	286,652	287,166	514	100.2	646,978	649,568	2,590	100.4
41980: School Nutrition Services	241,000	237,241	(3,759)	98.4	225,830	236,315	10,485	104.6
41990: Transportation - Operations	11,726,209	11,208,503	(517,706)	95.6	12,593,629	12,273,936	(319,693)	97.5
4 - State - Special Purpose	62,264,654	53,728,990	(8,535,664)	86.3	72,139,538	65,357,367	(6,782,171)	90.6
5 - Federal - General Purpose								
52000: Direct Federal Revenue - Unassigned	299,125	285,410	(13,715)	95.4	429,072	309,799	(119,273)	72.2

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

<u>State Account</u> <u>District Account</u>	<u>Prior Year</u> <u>Adopted</u> <u>Budget</u>	<u>Prior Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>	<u>Current Year</u> <u>Adopted</u> <u>Budget</u>	<u>Current Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>
5 - Federal - General Purpose								
55000: Federal Forests	0	6,507	6,507	100.0	0	21,128	21,128	100.0
5 - Federal - General Purpose	299,125	291,916	(7,209)	97.6	429,072	330,926	(98,146)	77.1
6 - Federal - Special Purpose								
61000: Special Purpose - OSPI Unassigned	12,000	14,555	2,555	121.3	12,000	16,734	4,734	139.4
61240: Special Ed - Supplemental	7,399,960	7,283,289	(116,671)	98.4	7,432,233	7,009,597	(422,636)	94.3
61380: CTE - Carl Perkins Grant	249,045	305,845	56,800	122.8	257,560	262,547	4,987	101.9
61510: Disadvantaged - Title IA	13,111,106	12,037,183	(1,073,923)	91.8	12,004,252	12,461,697	457,445	103.8
61520: School Improvement - TII, IV, V & VI	1,861,400	2,101,887	240,487	112.9	1,248,869	1,573,184	324,315	126.0
61570: Institutions - Neglected & Delinquent	107,783	95,229	(12,554)	88.4	122,387	111,798	(10,589)	91.3
61640: Limited English Proficiency	397,425	588,702	191,277	148.1	363,432	548,486	185,054	150.9
61880: Child Care - Federal	0	0	0	100.0	0	24,914	24,914	100.0
61890: Other Community Services	115,071	18,434	(96,637)	16.0	115,071	115,217	146	100.1
61910: Regular Lunch Reimbursement	142,867	166,069	23,202	116.2	171,979	173,546	1,567	100.9
61920: Reduced Price Lunch Reimbursement	673,121	617,322	(55,799)	91.7	636,094	712,902	76,808	112.1
61930: Free Lunch Reimbursement	6,603,642	6,077,022	(526,620)	92.0	6,240,663	5,751,741	(488,922)	92.2
61940: Certified Lunch Reimbursement	175,151	158,323	(16,828)	90.4	159,873	152,738	(7,135)	95.5
61950: Regular Breakfast Reimbursement	16,657	22,683	6,026	136.2	23,600	25,643	2,043	108.7
61960: Reduced Price Breakfast Reimbursement	161,671	155,844	(5,827)	96.4	160,799	185,423	24,624	115.3
61970: Free Breakfast Reimbursement	2,086,313	1,860,762	(225,551)	89.2	1,916,430	1,824,813	(91,617)	95.2
61980: Free Snack Reimbursement	68,557	157,401	88,844	229.6	63,068	51,103	(11,965)	81.0
61990: Fresh Fruit & Vegetable Reimbursement	88,825	64,712	(24,113)	72.9	102,400	91,671	(10,729)	89.5
62610: Head Start	5,272,264	5,390,597	118,333	102.2	5,978,898	5,823,204	(155,694)	97.4
62680: Indian Education - ED	152,735	136,854	(15,881)	89.6	174,149	175,120	971	100.6
63000: Federal Grants Through Other Entities - U	0	31,200	31,200	100.0	0	0	0	100.0
63210: SPED Medicaid Match	0	294,498	294,498	100.0	0	119,317	119,317	100.0
69980: USDA Commodities	716,906	911,770	194,864	127.2	882,463	872,434	(10,029)	98.9
6 - Federal - Special Purpose	39,412,499	38,490,182	(922,317)	97.7	38,066,220	38,083,828	17,608	100.0
7 - Revenue from other Districts								
71210: Special Education	1,885,009	1,801,766	(83,243)	95.6	1,885,009	1,598,706	(286,303)	84.8
7 - Revenue from other Districts	1,885,009	1,801,766	(83,243)	95.6	1,885,009	1,598,706	(286,303)	84.8
8 - Revenue from other Agencies								
81000: Governmental Entities	248,441	443,798	195,357	178.6	202,241	215,560	13,319	106.6
82000: Private Foundations Revenue	0	172,767	172,767	100.0	0	901,488	901,488	100.0

Run Date: November 06, 2018
 Run Time: 4:44 pm
 Report ID: TS166.v4

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

<u>State Account</u> <u>District Account</u>	<u>Prior Year</u> <u>Adopted</u> <u>Budget</u>	<u>Prior Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>	<u>Current Year</u> <u>Adopted</u> <u>Budget</u>	<u>Current Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>
8 - Revenue from other Agencies								
85000: Educational Service Districts	1,142,198	1,129,409	(12,789)	98.9	1,218,621	1,372,899	154,278	112.7
8 - Revenue from other Agencies	1,390,639	1,745,974	355,335	125.6	1,420,862	2,489,947	1,069,085	175.2
9 - Other Financing Sources								
93000: Sale of Equipment	0	89,776	89,776	100.0	0	43,853	43,853	100.0
95000: Long-Term Financing	0	290,322	290,322	100.0	0	0	0	100.0
99000: Operating Transfers	1,700,000	1,432,698	(267,302)	84.3	1,765,000	1,730,129	(34,871)	98.0
9 - Other Financing Sources	1,700,000	1,812,795	112,795	106.6	1,765,000	1,773,982	8,982	100.5
District Total	397,218,282	389,971,390	(7,246,892)	98.2	421,595,746	416,738,211	(4,857,535)	98.8

Run Date: February 05, 2019
 Run Time: 10:39 am
 Report ID:TS152.v3

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
 General Fund As Of: **August 31, 2018**

<u>Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Current Month</u>	<u>Current Year Year to Date</u>	<u>Encumbrance</u>	<u>Unspent / Unencumbered</u>	<u>Percent Expended</u>
01: Basic Education							
01000: Basic Education	189,396,845	187,215,226	14,677,185	187,205,292	0	9,934	100.0
01030: BE Attendance BECCA	0	187,191	14,004	40,763	0	146,428	21.8
01040: BE Building Contributions	0	533,927	8,603	197,581	0	336,346	37.0
01050: BE Kindergarten Contributions	0	27,054	218	23,632	0	3,422	87.4
01079: BE Categorical Carryover	227,083	(1,246,383)	0	0	0	(1,246,383)	0.0
01210: BE Fund Balance Special Ed	0	0	1,885,731	1,885,731	0	(1,885,731)	100.0
01240: BE SPED Peer Review Pool	85,000	85,000	566	54,693	0	30,307	64.3
01250: BE Campus Security	2,257,850	2,257,850	139,657	2,357,100	0	(99,250)	104.4
01280: BE HS Graduation	78,000	78,000	3,200	90,242	0	(12,242)	115.7
01310: BE Para Coverage	5,000	5,000	8	3,158	0	1,842	63.2
01320: BE Peer Review Pool	75,000	75,000	67	9,174	0	65,826	12.2
01430: BE Instructional	1,392,981	1,404,981	79,183	882,339	0	522,642	62.8
01440: BE - Non-Instructional	478,042	478,042	45,030	279,297	0	198,745	58.4
01450: BE Instructional	3,422,651	3,422,651	258,308	3,141,608	0	281,043	91.8
01460: BE FB Non-Instructional	524,513	524,513	309,697	443,551	0	80,962	84.6
01470: BE High Needs Support	1,800,000	1,813,293	128,187	1,534,563	0	278,730	84.6
01480: BE Strategic Goals/Initiatives	406,907	438,259	42,292	129,295	0	308,964	29.5
01650: BE Special Programs	2,003,569	2,031,304	240,013	1,992,504	0	38,800	98.1
01660: BE Next Move	0	0	11,166	150,466	0	(150,466)	100.0
01701: BE OP OT Relief Pool	95,000	67,244	303	98,665	0	(31,421)	146.7
01880: BE Partner Schools	7,608,425	7,803,158	586,011	8,003,663	0	(200,505)	102.6
01901: BE Running Start	1,537,023	1,762,249	13,335	1,643,000	0	119,249	93.2
01905: BE Int'l Baccalaureate	772,414	777,414	66,369	578,685	0	198,729	74.4
01915: BE Bargained Enhancement 5-10	1,316,946	1,316,946	62,648	1,109,961	0	206,985	84.3
01940: BE MS Athletic Reserve	0	166,720	0	0	0	166,720	0.0
01990: BE Curriculum & Instruction	2,265,000	2,275,667	(97,756)	1,648,640	0	627,027	72.4
01991: BE Curriculum & Instruction 1x	2,948,846	3,438,537	100	213,522	0	3,225,015	6.2
Total 01: Basic Education	218,697,095	216,938,843	18,474,125	213,717,126	0	3,221,717	98.5
02: Basic Education - ALE							
02000: BE Alternative Learning Exp	382,466	325,368	6,203	309,484	0	15,884	95.1
Total 02: Basic Education - ALE	382,466	325,368	6,203	309,484	0	15,884	95.1
03: Basic Education-1418 Open							
03000: Basic Ed - 1418 Open Doors	2,643,012	2,350,818	150,441	2,265,072	0	85,746	96.4
Total 03: Basic Education-1418 Open	2,643,012	2,350,818	150,441	2,265,072	0	85,746	96.4

Run Date: February 05, 2019

Run Time: 10:39 am

Report ID:TS152.v3

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: August 31, 2018

<u>Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Current Month</u>	<u>Current Year Year to Date</u>	<u>Encumbrance</u>	<u>Unspent / Unencumbered</u>	<u>Percent Expended</u>
21: Special Education, State							
21000: Special Education - State	47,112,226	47,350,130	(992,157)	45,144,941	0	2,205,189	95.3
21560: SPED - State Safety Net	1,000,000	1,311,539	523,148	1,307,897	0	3,642	99.7
21720: SPED - District Settlement	8,000	8,000	0	0	0	8,000	0.0
21900: SPED Work Training	0	2,422	0	185	0	2,237	7.7
Total 21: Special Education, State	48,120,226	48,672,091	(469,010)	46,453,023	0	2,219,068	95.4
22: SPED Infants & Tod - State							
22000: SPED Infants & Toddlers-State	1,417,916	1,595,688	31,407	1,380,458	0	215,230	86.5
Total 22: SPED Infants & Tod - State	1,417,916	1,595,688	31,407	1,380,458	0	215,230	86.5
24: Special Education, Federal							
24507: SPED IDEAB Flow Thru 16-17	0	0	0	68,853	0	(68,853)	100.0
24508: SPED IDEAB Flow Thru 17-18	6,006,708	6,037,923	1,215,964	5,977,672	0	60,251	99.0
24517: SPED IDEAB Preschool 16-17	0	0	0	2,420	0	(2,420)	100.0
24518: SPED IDEAB Preschool 17-18	208,226	208,230	10,249	205,665	0	2,565	98.8
24567: SPED Safety Net 16-17	0	0	0	13,355	0	(13,355)	100.0
24568: SPED Safety Net 17-18	909,660	444,349	(124,657)	432,786	0	11,563	97.4
Total 24: Special Education, Federal	7,124,594	6,690,502	1,101,556	6,700,750	0	(10,248)	100.2
31: Career & Tech Ed, State							
31000: CTE Technical Support	145,510	145,510	12,976	168,755	0	(23,245)	116.0
31200: CTE JROTC	531,144	531,144	38,580	571,154	0	(40,010)	107.5
31510: CTE Administration	2,239,060	2,298,750	36,964	1,802,929	0	495,821	78.4
31600: CTE Agriculture & Science	461,858	461,858	41,074	503,147	0	(41,289)	108.9
31605: CTE Lincoln Tree Farm Harvest	0	87,188	3,296	33,484	0	53,704	38.4
31610: CTE Business Education	1,424,209	1,424,209	114,632	1,616,394	0	(192,185)	113.5
31620: CTE Marketing Education	362,087	362,087	31,941	383,058	0	(20,971)	105.8
31630: CTE Diversified Occupations	702,016	702,016	52,554	725,160	0	(23,144)	103.3
31640: CTE Trade & Industry	1,427,383	1,427,383	175,807	1,683,565	0	(256,182)	117.9
31650: CTE Family & Consumer Science	1,064,150	1,064,150	78,941	1,024,239	0	39,911	96.2
31660: CTE Next Move	298,741	298,741	14,493	151,196	0	147,545	50.6
31670: CTE Technology	672,236	672,236	66,025	803,972	0	(131,736)	119.6
31680: CTE Health Occupations	362,457	362,457	36,903	442,408	0	(79,951)	122.1
31710: CTE Career Guidance	537,659	537,659	42,238	535,971	0	1,688	99.7
31880: CTE Partner School	1,627,077	1,625,296	91,312	1,463,720	0	161,576	90.1
31901: CTE Running Start	113,634	139,660	0	138,814	0	846	99.4
31902: CTE Open Doors	166,825	138,870	1,041	137,746	0	1,125	99.2

Run Date: February 05, 2019
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TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
 General Fund As Of: **August 31, 2018**

<u>Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Current Month</u>	<u>Current Year Year to Date</u>	<u>Encumbrance</u>	<u>Unspent / Unencumbered</u>	<u>Percent Expended</u>
Total 31: Career & Tech Ed, State	12,136,046	12,279,214	838,777	12,185,711	0	93,503	99.2
34: Middle School CTE							
34500: CTE Middle School	1,969,847	2,204,254	140,539	2,077,495	0	126,759	94.2
Total 34: Middle School CTE	1,969,847	2,204,254	140,539	2,077,495	0	126,759	94.2
38: Career & Tech Ed, Federal							
38507: CTE Perkins Grant 16-17	0	0	0	432	0	(432)	100.0
38508: CTE Perkins Grant 17-18	245,412	250,693	115,454	250,217	0	476	99.8
Total 38: Career & Tech Ed, Federal	245,412	250,693	115,454	250,649	0	44	100.0
51: Disadvantaged, Federal							
51407: T1 SIG Cohort III Yr 3 16-17	0	0	0	10,479	0	(10,479)	100.0
51408: T1 SIG Cohort III Yr 4 17-18	507,657	1,827,565	266,391	1,823,736	0	3,830	99.8
51507: T1-A Disadvantaged 16-17	0	0	(43)	87,512	0	(87,512)	100.0
51508: T1-A Disadvantaged 17-18	10,797,262	10,796,037	1,206,507	9,508,105	0	1,287,932	88.1
51509: T1-A Disadvantaged 18-19	0	0	88,555	88,555	0	(88,555)	100.0
51537: T10-C Homeless Ed 16-17	0	0	0	691	0	(691)	100.0
51538: T10-C Homeless Ed 17-18	38,113	38,590	(22)	36,970	0	1,620	95.8
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	7,663	93,406	0	7,923	92.2
51638: T1-A Priority/Focus Schools 18	0	247,744	42,005	207,112	0	40,632	83.6
Total 51: Disadvantaged, Federal	11,438,068	13,011,265	1,611,057	11,857,431	0	1,153,834	91.1
52: School Improvement, Federa							
52428: Title IV - Part A	0	127,204	8,435	116,466	0	10,738	91.6
52476: T2-A Teacher Quality 15-16	0	0	0	0	0	0	100.0
52477: T2-A Teacher Quality 16-17	0	0	0	16,083	0	(16,083)	100.0
52478: T2-A Teacher Quality 17-18	1,189,966	1,370,467	132,698	1,366,559	0	3,908	99.7
Total 52: School Improvement, Federa	1,189,966	1,497,671	141,133	1,499,109	0	(1,438)	100.1
55: Learning Assistance Prog,							
55500: Learning Assistance Program	8,135,907	8,661,824	1,158,972	8,836,653	0	(174,829)	102.0
55520: LAP - High Poverty	4,148,844	4,158,305	248,396	3,602,769	0	555,536	86.6
Total 55: Learning Assistance Prog,	12,284,751	12,820,129	1,407,367	12,439,422	0	380,707	97.0
56: State Institutions, Ctrs &							
56510: Remann Hall	635,258	496,641	121,974	719,169	0	(222,528)	144.8
Total 56: State Institutions, Ctrs &	635,258	496,641	121,974	719,169	0	(222,528)	144.8
57: NegleCTEd & Delinquent							

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TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
 General Fund As Of: **August 31, 2018**

<u>Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Current Month</u>	<u>Current Year Year to Date</u>	<u>Encumbrance</u>	<u>Unspent / Unencumbered</u>	<u>Percent Expended</u>
57: NegleCTEd & Delinquent							
57517: T1-D Neglect/Delinquent 16-17	0	0	0	864	0	(864)	100.0
57518: T1-D Neglect/Delinquent 17-18	116,615	146,746	7,810	105,658	0	41,088	72.0
Total 57: NegleCTEd & Delinquent	116,615	146,746	7,810	106,522	0	40,224	72.6
58: Special & Pilot Programs							
58020: Collection of Evidence	25,000	41,400	0	0	0	41,400	0.0
58079: Certification Bonus	1,990,972	2,116,806	9,038	2,148,352	0	(31,546)	101.5
58147: Required Action District 16-17	0	0	0	3,572	0	(3,572)	100.0
58148: Required Action District 17-18	515,596	511,983	26,219	505,944	0	6,039	98.8
58168: Homeless Student Stability 18	0	97,390	8,083	90,722	0	6,668	93.2
58169: Homeless Student Stability 19	0	79,440	0	669	0	78,771	0.8
58178: Alternate Route to Teaching 18	0	7,500	2,500	7,500	0	0	100.0
58188: TPEP Administrator Training	0	14,732	0	14,732	0	0	100.0
58198: LifeSkills Training Substance	0	2,617	0	2,079	0	538	79.5
58218: Jobs for Washington Grad 17-18	0	15,888	13,966	15,888	0	0	100.0
58228: IB Registration Fee Reimb-Foss	0	11,178	0	11,178	0	0	100.0
58238: Comprehensive School Improv.	0	52,521	(341)	28,488	0	24,033	54.2
58258: Computer Science & Education	0	27,571	0	27,571	0	0	100.0
58317: Beg Ed Support Team 16-17	0	0	(86)	1,816	0	(1,816)	100.0
58318: Beg Ed Support Team 17-18	245,831	189,585	13,384	188,616	0	969	99.5
58338: Aerospace & Adv. Manufacturing	0	26,207	0	26,208	0	(1)	100.0
58638: Priority Schools-Non Title I	0	37,384	(182)	30,977	0	6,407	82.9
58658: Admin Intern Program 17-18	0	14,980	0	6,114	0	8,866	40.8
58668: Recruiting Wash Teachers 17-18	0	19,860	0	17,044	0	2,816	85.8
58678: WA 1st Robotics Competition 18	0	16,824	0	16,824	0	0	100.0
58688: WA FIRST-FIRST Lego League 18	0	2,430	0	1,215	0	1,215	50.0
58698: WA FIRST- FIRST Tech Challenge	0	5,984	0	5,714	0	270	95.5
58728: Advanced Placement Computer 18	0	7,477	0	7,475	0	2	100.0
58778: TPEP Teacher Training 17-18	127,171	120,174	0	119,603	0	571	99.5
Total 58: Special & Pilot Programs	2,904,570	3,419,931	72,580	3,278,299	0	141,632	95.9
59: Institutions - Adult Jails							
59100: Inst - Juveniles in Adult Jail	83,107	82,048	(42,450)	34,788	0	47,260	42.4
Total 59: Institutions - Adult Jails	83,107	82,048	(42,450)	34,788	0	47,260	42.4
61: Head Start, Federal							
61517: Head Start Regular 16-17	0	1,270,591	(9,565)	1,251,024	0	19,567	98.5

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TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
 General Fund As Of: **August 31, 2018**

<u>Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Current Month</u>	<u>Current Year Year to Date</u>	<u>Encumbrance</u>	<u>Unspent / Unencumbered</u>	<u>Percent Expended</u>
61: Head Start, Federal							
61518: Head Start Regular 17-18	5,361,690	5,501,094	364,817	4,005,421	0	1,495,673	72.8
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	66,130	111	10,078	0	56,052	15.2
Total 61: Head Start, Federal	5,410,767	6,868,417	355,362	5,269,551	0	1,598,866	76.7
64: Limited English Proficienc							
64507: Limited English 16-17	0	0	0	1,210	0	(1,210)	100.0
64508: Limited English 17-18	356,306	517,887	(30,090)	517,887	0	0	100.0
64509: Limited English 18-19	0	0	3,552	3,552	0	(3,552)	100.0
Total 64: Limited English Proficienc	356,306	517,887	(26,538)	522,649	0	(4,762)	100.9
65: Transitional Bilingual, St							
65000: Transitional Bilingual	5,122,448	5,213,475	504,142	5,181,419	0	32,056	99.4
Total 65: Transitional Bilingual, St	5,122,448	5,213,475	504,142	5,181,419	0	32,056	99.4
68: Indian Education, Federal							
68508: Indian Education 17-18	285,935	274,485	4,730	252,531	0	21,954	92.0
68509: Indian Education 18-19	0	0	15,594	30,675	0	(30,675)	100.0
Total 68: Indian Education, Federal	285,935	274,485	20,324	283,206	0	(8,721)	103.2
69: Other Compensatory Program							
69200: District Conferences	0	17,417	687	3,645	0	13,772	20.9
Total 69: Other Compensatory Program	0	17,417	687	3,645	0	13,772	20.9
73: Summer School							
73000: Summer School - District	550,807	253,098	(110,798)	230,906	0	22,192	91.2
73010: Summer School - Buildings	0	2,870	4	2,071	0	799	72.2
73110: Summer School-Credit Retrieval	0	0	3	1,274	0	(1,274)	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	37,650	37,650	0	(37,650)	100.0
73880: Summer School - Partner School	65,141	19,417	4	4,956	0	14,461	25.5
Total 73: Summer School	615,948	275,385	(73,136)	276,960	0	(1,575)	100.6
74: Highly Capable, State							
74000: Highly Capable	948,098	950,688	54,823	971,479	0	(20,791)	102.2
Total 74: Highly Capable, State	948,098	950,688	54,823	971,479	0	(20,791)	102.2
79: Other Instructional Pgms							
79000: Other Instructional Programs	10,458,758	1,903,589	0	0	0	1,903,589	0.0
79010: Tuition Based Preschool	468,000	528,368	34,086	494,429	0	33,939	93.6

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TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: August 31, 2018

<u>Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Current Month</u>	<u>Current Year Year to Date</u>	<u>Encumbrance</u>	<u>Unspent / Unencumbered</u>	<u>Percent Expended</u>
79: Other Instructional Pgms							
79040: Head Start Contributions	0	113	0	565	0	(452)	500.1
79108: Early Childhood Ed 17-18	1,182,462	1,170,744	59,739	1,108,466	0	62,278	94.7
79109: Early Childhood Ed 18-19	0	0	21,994	30,419	0	(30,419)	100.0
79128: Whole Kids Foundation	0	2,000	0	415	0	1,585	20.7
79168: City Truancy Grant 17-18	48,000	48,000	75	31,076	0	16,924	64.7
79188: Wallace Foundation 17-18	0	733,324	285,910	572,389	0	160,935	78.1
79207: JROTC - Army 16-17	0	0	0	2,593	0	(2,593)	100.0
79208: JROTC - Army 17-18	176,801	176,801	11,527	138,430	0	38,371	78.3
79228: Refugee Impact 17-18	12,000	11,375	(481)	11,375	0	0	100.0
79267: JROTC - Navy 16-17	0	0	0	1,787	0	(1,787)	100.0
79268: JROTC - Navy 17-18	71,564	71,564	87	51,842	0	19,722	72.4
79270: JROTC - Navy Start Up	0	1,095	0	1,262	0	(167)	115.2
79298: JROTC - Navy Orientation 17-18	0	2,284	721	2,308	0	(24)	101.1
79310: SPED Community Preschool	0	1,706,670	1,706,670	1,706,670	0	0	100.0
79338: City of Tacoma Mini Grants 18	0	8,000	791	7,861	0	139	98.3
79345: Gates AP/IB Support	0	18,352	1	499	0	17,853	2.7
79378: Stuart Foundation Grant 17-18	0	410,488	19,115	227,260	0	183,228	55.4
79388: ECEAP USDA Meals/Snacks 17-18	22,338	0	0	0	0	0	100.0
79447: WA STEM-NGA WBL Lab	0	2,932	0	0	0	2,932	0.0
79453: Family Literacy Project	0	11,500	0	0	0	11,500	0.0
79497: Tacoma Truancy Center 16-17	0	0	0	2,046	0	(2,046)	100.0
79498: Tacoma Truancy Center 17-18	68,982	68,982	29	28,182	0	40,800	40.9
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	6,119	80,146	0	4,743	94.4
79537: JROTC - Marines 16-17	0	0	0	1,728	0	(1,728)	100.0
79538: JROTC - Marines 17-18	95,818	95,818	7,048	96,889	0	(1,071)	101.1
79580: Curriculum Fundraising	0	842,464	154,090	464,623	0	377,841	55.2
79585: International Exchange Program	94,710	94,710	7,586	96,547	0	(1,837)	101.9
79590: Read 2 Me (formerly Werlin)	42,247	42,247	4,004	42,308	0	(61)	100.1
79658: WaKIDS 17-18	13,821	3,920	6	3,911	0	9	99.8
79678: College Spark Washington Yr 1	0	45,000	340	16,693	0	28,307	37.1
79693: Lincoln Ctr Gates Grant	0	15,595	1,631	1,938	0	13,657	12.4
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	17	83	0	(83)	100.0

Run Date: February 05, 2019

Run Time: 10:39 am

Report ID:TS152.v3

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: August 31, 2018

<u>Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Current Month</u>	<u>Current Year Year to Date</u>	<u>Encumbrance</u>	<u>Unspent / Unencumbered</u>	<u>Percent Expended</u>
79: Other Instructional Pgms							
79754: Greater Tacoma Community Fdtn	0	14,400	3,264	10,225	0	4,175	71.0
79755: Tacoma Schools Fdtn Awards	0	26,075	2,197	15,994	0	10,081	61.3
79780: Hilltop Artists	96,092	96,092	16,015	96,092	0	0	100.0
79798: GRADS-Teen Parent Enhance	0	7,500	4	5,362	0	2,138	71.5
79818: Tacoma Whole Child Int 17-18	202,241	202,241	64,010	196,239	0	6,002	97.0
79827: Early Warning Indicator Sys Y3	0	0	1	439	0	(439)	100.0
79850: Arts Collaboration	31,425	31,425	406	27,262	0	4,163	86.8
79910: NFL Foundation	0	698	0	0	0	698	0.0
79947: Bridge to College Courses Yr 2	0	7,608	29	7,505	0	103	98.6
79948: Bridge to College Courses Yr 3	0	3,250	1,134	1,134	0	2,116	34.9
79967: College Readiness Initiative	0	19,792	0	16,400	0	3,392	82.9
79978: The Hartford Commitment	0	10,000	0	0	0	10,000	0.0
79988: College in the High School-TCC	0	5,700	16	7,040	0	(1,340)	123.5
Total 79: Other Instructional Pgms	13,170,148	8,532,481	2,408,179	5,610,161	0	2,922,320	65.8
89: Community Services							
89010: Facility Use	177,250	177,250	50,175	316,459	0	(139,209)	178.5
89020: Facility Use - Fields	7,350	7,350	498	4,150	0	3,200	56.5
89030: Facility Use - Swim Pools	7,100	7,100	148	10,298	0	(3,198)	145.0
89040: Facility Use - Stadiums	31,000	31,000	2,970	18,060	0	12,940	58.3
89050: Facility Use - Theaters	157,000	157,000	23,491	213,959	0	(56,959)	136.3
89060: Facility Use - Other	42,000	42,000	2,865	8,525	0	33,475	20.3
89150: Summer Nutrition Svcs	115,071	115,071	115,217	115,217	0	(146)	100.1
89160: Community Partnerships	0	0	375,985	375,985	0	(375,985)	100.0
Total 89: Community Services	536,771	536,771	571,349	1,062,654	0	(525,883)	198.0
97: District-Wide Support							
97000: District-Wide Support	55,039,717	56,965,010	4,950,437	53,321,925	842	3,642,243	93.6
97090: DWS Tech General Admin	1,765,000	1,765,000	21,522	1,730,129	0	34,871	98.0
97093: DWS Tech Util/Net	141,409	141,409	18,455	375,929	0	(234,520)	265.8
97460: DWS FB Non-Instructional	1,052,868	1,052,868	26,795	819,487	0	233,381	77.8
97580: DWS Security	1,453,515	1,286,588	80,862	1,328,881	0	(42,293)	103.3
97880: DWS Partner School	31,007	30,907	5,643	154,917	0	(124,010)	501.2
Total 97: District-Wide Support	59,483,516	61,241,782	5,103,714	57,731,269	842	3,509,671	94.3
98: Nutrition Svcs							
98000: Nutrition Services	11,598,958	11,598,958	212,048	13,020,162	0	(1,421,204)	112.3

Run Date: February 05, 2019
 Run Time: 10:39 am
 Report ID: TS152.v3

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
 General Fund As Of: **August 31, 2018**

<u>Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Current Month</u>	<u>Current Year Year to Date</u>	<u>Encumbrance</u>	<u>Unspent / Unencumbered</u>	<u>Percent Expended</u>
98: Nutrition Svcs							
98030: Nutrition Svcs - Summer	0	0	(54,027)	68,111	0	(68,111)	100.0
Total 98: Nutrition Svcs	11,598,958	11,598,958	158,021	13,088,273	0	(1,489,315)	112.8
99: Pupil Transportation							
99000: Pupil Transportation	12,953,664	13,118,254	1,289,308	13,877,369	20,916	(780,031)	105.9
99110: Transportation - Ex Curr	330,000	330,000	0	0	0	330,000	0.0
99120: Transportation - Field Trips	(971,043)	(1,027,437)	(808,700)	(1,347,875)	0	320,438	131.2
Total 99: Pupil Transportation	12,312,621	12,420,817	480,608	12,529,494	20,916	(129,593)	101.0
District Total	431,230,465	431,230,465	33,266,498	417,805,266	21,758	13,403,441	96.9

ASSOCIATED STUDENT BODY FUND

The Associated Student Body Fund (ASB) is a special revenue fund which holds public monies generated in the students' interest for non-curricular events for cultural, athletic, recreational, or social purposes. The ASB fund is restricted by laws, statutes, and policies.

Most of the District's schools have active ASB accounts and funds are generated through fundraising efforts, student membership fees, and donations. ASB reporting categories include:

1000 series	General Student Body
2000 series	Athletics
3000 series	Classes
4000 series	Clubs
6000 series	Private Monies for Charitable Contributions

Revenues and expenditures were both lower in total than the previous year but resulted in a net decrease in its fund balance.

Associated Student Body Fund for the fiscal period ended	August 31, 2017	August 31, 2018	Variance Higher/(lower)
Beginning Fund Balance	\$ 1,981,767	\$ 1,968,369	\$ (13,398)
Revenue	1,905,714	1,875,974	(29,740)
Total Resources Available	3,887,481	3,844,344	(43,137)
Expenditures	1,919,112	1,904,643	(14,469)
Total Use of Resources	1,919,112	1,904,643	(14,469)
Ending Fund Balance	\$ 1,968,369	\$ 1,939,700	\$ (28,668)

The ASB financial statements are next in this section.

Run Date: November 08, 2018
 Run Time: 1:28 pm
 Report ID: TS161.v6

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
 Associated Student Body Fund As Of: **August 31, 2018**



	Current Year <u>Adopted</u> <u>Budget</u>	Current Year Year to Date <u>Actual</u>	Under Budget <u>(Over)</u>	% Current Year_ <u>Budget</u>	% Prior Year_ <u>Budget</u>
Resources Available					
Restricted Fund Balance					
819: Restricted to Fund Purposes	1,637,884	1,944,125	306,241	118.7	114.3
Total Restricted Fund Balance	1,637,884	1,944,125	306,241	118.7	114.3
Nonspendable and Assigned Fund Balance					
840: Nonspendable - Inventory & Prepaid Items	0	24,244	24,244	100.0	100.0
Total Nonspendable and Assigned Fund Balance	0	24,244	24,244	100.0	100.0
Total Beginning Fund Balance	1,637,884	1,968,369	330,485	120.2	114.3
Revenue					
1 - General Student Body	1,181,861	800,957	(380,904)	67.8	62.3
2 - Athletics	287,600	233,304	(54,296)	81.1	77.9
3 - Classes	432,470	220,897	(211,573)	51.1	50.6
4 - Clubs	1,870,503	602,435	(1,268,068)	32.2	31.4
6 - Private Money	120,600	18,382	(102,218)	15.2	9.6
Total Revenue	3,893,034	1,875,974	(2,017,060)	48.2	45.3
Total Resources Available	5,530,918	3,844,344	(1,686,574)	69.5	65.4
Uses of Resources					
Expenditures					
1 - General Student Body	1,285,446	855,911	429,535	66.6	50.3
2 - Athletics	282,782	196,596	86,186	69.5	119.8
3 - Classes	356,495	215,438	141,057	60.4	63.3
4 - Clubs	1,715,412	619,014	1,096,398	36.1	34.1
6 - Private Money	120,600	17,684	102,916	14.7	9.6
Total Expenditures	3,760,735	1,904,643	1,856,092	50.6	47.3
Total Uses of Resources	3,760,735	1,904,643	1,856,092	50.6	47.3
Ending Fund Balance	1,770,183	1,939,700	169,517	109.6	104.1

Run Date: November 08, 2018

Run Time: 1:30 pm

Report ID: TS157.v5

TACOMA SCHOOL DISTRICT NO. 10
ASB Statement Of Revenue and Expenditure by BRC
Associated Student Body Fund August 31, 2018

<u>BRC</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Adopted Budget Expenditures</u>	<u>Fund Balance w/o Imprest Funds</u>	<u>Imprest Funds</u>	<u>Fund Balance</u>
011 Finance	1,060	44	0	0	1,104	0	1,104
101 Arlington	778	7,754	4,616	3,510	3,916	0	3,916
103 Birney	7,379	1,936	797	7,047	8,517	0	8,517
104 Blix	1,391	13	495	2,350	909	0	909
105 Boze	5,302	20,808	17,175	26,620	8,935	0	8,935
107 Browns Pt	12,272	15,399	14,607	44,235	13,064	0	13,064
109 Bryant	8,026	2,273	984	20,000	9,315	0	9,315
110 Crescent Hts	865	575	414	1,000	1,027	0	1,027
113 DeLong	7,834	7,063	8,277	19,606	6,619	0	6,619
115 Downing	7,012	19,465	20,246	13,600	6,231	0	6,231
117 Edison	3,387	677	962	1,000	3,102	0	3,102
119 Fawcett	9,070	18,195	22,832	30,225	4,433	0	4,433
121 Fern Hill	279	3	0	8,000	283	0	283
123 Franklin	4,705	522	2,439	13,000	2,789	0	2,789
125 Geiger	2,669	8,569	8,087	5,545	3,151	0	3,151
133 Jefferson	2,582	405	220	750	2,767	0	2,767
135 Larchmont	4,280	4,578	7,232	13,500	1,626	0	1,626
137 Lister	3,305	12,664	11,025	11,815	4,944	0	4,944
139 Lowell	2,615	1,095	524	2,800	3,186	0	3,186
143 Lyon	2,560	797	634	2,400	2,722	0	2,722
147 Manitou Pk	4,957	3,817	3,597	13,000	5,177	0	5,177
149 Mann	5,419	929	6,341	1,200	6	0	6
151 McCarver	4,758	1,474	2,311	15,000	3,921	0	3,921
157 NE Tacoma	5,856	11,233	8,604	28,200	8,485	0	8,485
163 Pt Defiance	648	17,643	15,318	12,700	2,972	0	2,972
165 Reed	4,871	2,789	4,174	4,200	3,486	0	3,486
169 Roosevelt	4,415	761	177	6,300	4,998	0	4,998
175 Sheridan	322	1,190	401	19,500	1,111	0	1,111
177 Sherman	2,839	11,748	11,068	11,059	3,519	0	3,519
179 Stanley	1,165	14	0	1,000	1,179	0	1,179
181 Skyline	9,917	14,260	15,281	18,625	8,895	0	8,895
183 Wainwright	1,982	28,695	18,514	13,300	12,163	0	12,163
185 Washington	8,274	28,656	31,431	32,200	5,499	0	5,499
187 Whitman	1,721	3,237	995	2,050	3,963	0	3,963
189 Whittier	4,907	59	2,726	22,750	2,240	0	2,240
200 Giaudrone	48,410	39,220	40,432	69,410	47,198	0	47,198
202 Baker	112,422	56,897	42,521	58,800	126,798	0	126,798

Run Date: November 08, 2018

Run Time: 1:30 pm

Report ID: TS157.v5

TACOMA SCHOOL DISTRICT NO. 10
ASB Statement Of Revenue and Expenditure by BRC
Associated Student Body Fund August 31, 2018

<u>BRC</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Adopted Budget Expenditures</u>	<u>Fund Balance w/o Imprest Funds</u>	<u>Imprest Funds</u>	<u>Fund Balance</u>
206 Gray	53,063	60,057	73,071	92,700	40,049	0	40,049
208 Hunt	16,350	196	0	0	16,545	0	16,545
210 Jason Lee	24,064	16,259	16,475	59,550	23,848	0	23,848
212 Mason	82,700	20,652	26,601	91,500	76,751	0	76,751
216 Meeker	97,004	30,509	41,955	164,758	85,558	0	85,558
218 Stewart	34,716	56,287	57,449	17,100	33,554	0	33,554
220 Truman	80,883	101,904	110,139	106,075	72,648	0	72,648
221 First Creek	43,252	49,401	67,574	55,800	25,078	0	25,078
224 Foss	73,656	100,308	85,633	153,545	88,331	0	88,331
226 Lincoln	177,357	171,963	149,942	416,810	199,378	0	199,378
228 Mt Tahoma	211,778	157,717	179,921	237,832	189,574	0	189,574
230 Stadium	252,422	374,900	369,911	863,075	257,411	0	257,411
232 Wilson	331,395	236,902	202,460	726,905	365,837	0	365,837
234 Oakland	3,472	1,364	900	2,738	3,935	0	3,935
235 IDEA School	2,386	2,069	185	0	4,270	0	4,270
237 Tacoma School For The Arts	36,210	23,803	29,147	53,090	30,866	0	30,866
239 Science & Math Institute	34,948	18,960	10,023	23,960	43,886	0	43,886
607 Career & Technical Education	28,327	339	0	0	28,666	0	28,666
617 ASB Athletics & Activities	50,927	87,574	138,402	115,000	100	0	100
734 Young Ambassadors	23,208	19,357	19,399	24,000	23,166	0	23,166
<u>District Total</u>	<u>1,968,369</u>	<u>1,875,974</u>	<u>1,904,643</u>	<u>3,760,735</u>	<u>1,939,700</u>	<u>0</u>	<u>1,939,700</u>

DEBT SERVICE FUND

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

For 2017-18, no new bond issues or bond refunding transactions are planned. Finance staff regularly consults with the District's financial advisors to review debt payments and tax rates to minimize borrowing costs.

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 Fiscal Year Ended August 31, 2018						
Bonds and Contracts Payable	Beginning Balance	Additions	Reductions	Ending Balance	Amount Due In One Year	
2012 Refunding of '03,05,05A UTGO's	\$ 53,725,000	\$ -	\$ 8,660,000	\$ 45,065,000	\$	2,080,000
2014 UTGO	136,600,000	-	-	136,600,000		
2015 UTGO	266,715,000	-	4,850,000	261,865,000		5,670,000
2015 Refunding of 2005 UTGO	66,135,000	-	18,510,000	47,625,000		24,150,000
Total Bonds Payable	\$ 523,175,000	\$ -	\$ 32,020,000	\$ 491,155,000	\$	31,900,000

The Debt Service financial statements are next in this section.

Run Date: November 08, 2018

Run Time: 1:32 pm

Report ID: TS160.v5

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
Debt Service Fund As Of: August 31, 2018

	<u>Current Year Adopted Budget</u>	<u>Current Year Year to Date Actual</u>	<u>Under Budget (Over)</u>	<u>% Current Year Budget</u>	<u>% Prior Year Budget</u>
Resources Available					
Restricted FB					
830: Restricted for Debt Service	10,150,000	12,051,435	1,901,435	118.7	98.1
Total Restricted FB	<u>10,150,000</u>	<u>12,051,435</u>	<u>1,901,435</u>	<u>118.7</u>	<u>98.1</u>
Total Beginning Fund Balance	<u>10,150,000</u>	<u>12,051,435</u>	<u>1,901,435</u>	<u>118.7</u>	<u>98.1</u>
Revenue					
1 - Local Taxes	55,901,250	55,743,753	(157,497)	99.7	101.7
2 - Local Non-Tax	28,000	159,119	131,119	568.3	314.2
9 - Other Financing Sources	0	750,355	750,355	100.0	100.0
Total Revenue	<u>55,929,250</u>	<u>56,653,227</u>	<u>723,977</u>	<u>101.3</u>	<u>101.8</u>
Total Resources Available	<u>66,079,250</u>	<u>68,704,662</u>	<u>2,625,412</u>	<u>104.0</u>	<u>101.5</u>
Uses of Resources					
Expenditures					
728: Principal Payments	32,020,000	32,020,000	0	100.0	100.0
730: Interest Payments	25,895,812	25,895,813	(1)	100.0	100.0
790: Contractual Services - Other	750,000	900	749,100	0.1	0.1
Total Expenditures	<u>58,665,812</u>	<u>57,916,713</u>	<u>749,100</u>	<u>98.7</u>	<u>98.4</u>
Total Uses of Resources	<u>58,665,812</u>	<u>57,916,713</u>	<u>749,100</u>	<u>98.7</u>	<u>98.4</u>
Ending Fund Balance	<u><u>7,413,438</u></u>	<u><u>10,787,950</u></u>	<u><u>3,374,512</u></u>	<u><u>145.5</u></u>	<u><u>115.5</u></u>

Run Date: November 08, 2018
 Run Time: 1:35 pm
 Report ID: TS156.v4

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account
DFG/LTDG Fund August 31, 2018



<u>State Account</u> <u>District Account</u>	<u>Prior Year</u> <u>Adopted</u> <u>Budget</u>	<u>Prior Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>	<u>Current Year</u> <u>Adopted</u> <u>Budget</u>	<u>Current Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>
1 - Local Taxes								
11000: Local Property Tax	53,462,500	54,386,637	924,137	101.7	55,901,250	55,743,753	(157,497)	99.7
1 - Local Taxes	53,462,500	54,386,637	924,137	101.7	55,901,250	55,743,753	(157,497)	99.7
2 - Local Non-Tax								
23000: Investment Earnings	18,000	56,556	38,556	314.2	28,000	159,119	131,119	568.3
2 - Local Non-Tax	18,000	56,556	38,556	314.2	28,000	159,119	131,119	568.3
9 - Other Financing Sources								
96000: Sale of Refunding Bonds	0	0	0	100.0	0	750,355	750,355	100.0
9 - Other Financing Sources	0	0	0	100.0	0	750,355	750,355	100.0
<u>District Total</u>	<u>53,480,500</u>	<u>54,443,193</u>	<u>962,693</u>	<u>101.8</u>	<u>55,929,250</u>	<u>56,653,227</u>	<u>723,977</u>	<u>101.3</u>

CAPITAL PROJECTS FUND

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

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

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

Projects currently under construction

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

Brown's Point Elementary School Replacement (*January 2019*)

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

Projects currently in the design phase

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

Boze 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. The new building is expected to sustain a lifespan of 50 years while housing 56,000 square feet of innovative learning space and will feature a Puget Sound theme. The existing facility was original constructed in 1925 with 41,017 square feet on just under 3 acres. Several additions were made between 1948 and 2003.
- Brown's Point Elementary started construction in October 2017 and is expected to go through Fall 2018. 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.

Small Capital Projects - Districtwide Safety and Health Upgrades:

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

- Delong: Remodel of the main office, nurse's room and staff room.
- Fawcett: Paint existing fencing.
- Foss: Replace non-functioning moveable wall in the cafeteria.
- Franklin: Replace play equipment safety mats.
- Larchmont: Phase II roof replacement.
- Meeker: Install all-weather running track with rubberized surface combined with all-weather field turf.
- Skyline: Analyze electrical system to determine need for new technology.
- SOTA: Repair deteriorating bricks and masonry on the exterior of the 1950 Pacific Ave. building.
- Stadium: Relocate Special Education classroom area.

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

Run Date: November 08, 2018
 Run Time: 1:38 pm
 Report ID: TS159.v7

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



	<u>Current Year Adopted Budget</u>	<u>Current Year Year to Date Actual</u>	<u>Under Budget (Over)</u>	<u>% Current Year Budget</u>	<u>% Prior Year Budget</u>
Resources Available					
Restricted Fund Balance					
861: Restricted from Bond Proceeds	302,556,000	238,491,321	(64,064,679)	78.8	99.0
862: Restricted from Levy Proceeds	12,443,000	12,435,846	(7,154)	99.9	285.8
Total Restricted Fund Balance	314,999,000	250,927,167	(64,071,833)	79.7	101.5
Assigned Fund Balance					
889: Assigned to Fund Purposes	796,000	1,315,501	519,501	165.3	63.7
Total Assigned Fund Balance	796,000	1,315,501	519,501	165.3	63.7
Total Beginning Fund Balance	315,795,000	252,242,668	(63,552,332)	79.9	101.3
Revenue					
1 - Local Taxes	9,950,000	10,022,917	72,917	100.7	103.1
2 - Local Non-Tax	1,829,000	4,122,329	2,293,329	225.4	166.4
4 - State - Special Purpose	0	8,462,045	8,462,045	100.0	58.3
9 - Other Financing Sources	500,000	1,072,016	572,016	214.4	0.0
Total Revenue	12,279,000	23,679,308	11,400,308	192.8	78.3
Total Resources Available	328,074,000	275,921,976	(52,152,024)	84.1	99.2
Uses of Resources					
Expenditures					
12 - Site Improvements	838,000	3,351,260	(2,513,260)	399.9	281.7
21 - New Buildings	67,523,400	47,349,430	20,173,970	70.1	88.8
22 - Remodeled Buildings	47,000,000	7,913,026	39,086,974	16.8	73.7
31 - Initial Equipment	17,233,000	10,384,100	6,848,900	60.3	79.9
35 - Instructional Technology	0	1,884,862	(1,884,862)	100.0	100.0
51 - Sale of Real Estate	0	33,134	(33,134)	100.0	100.0
52 - MODIFY REPORT FOR DESC	0	8,291	(8,291)	100.0	100.0
Total Expenditures	132,594,400	70,924,101	61,670,299	53.5	85.2
Total Uses of Resources	132,594,400	70,924,101	61,670,299	53.5	85.2
Ending Fund Balance	195,479,600	204,997,874	9,518,274	104.9	106.7

Run Date: November 08, 2018
Run Time: 1:38 pm
Report ID: TS159.v7

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



	<u>Current Year Adopted Budget</u>	<u>Current Year Year to Date Actual</u>	<u>Under Budget (Over)</u>	<u>% Current Year Budget</u>	<u>% Prior Year Budget</u>
861: Restricted from Bond Proceeds	302,556,000	192,326,106	(110,229,894)	63.6	73.5
862: Restricted from Levy Proceeds	12,443,000	10,567,849	(1,875,151)	84.9	285.6
Total Restricted Fund Balance	314,999,000	202,893,955	(112,105,045)	64.4	76.3
889: Assigned to Fund Purposes	796,000	2,103,919	1,307,919	264.3	105.2
Total Assigned Fund Balance	796,000	2,103,919	1,307,919	264.3	105.2
Total Ending Fund Balance	315,795,000	204,997,874	(110,797,126)	64.9	76.4

Run Date: November 08, 2018
 Run Time: 1:40 pm
 Report ID: TS156.v4

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account
Capital Projects Fund August 31, 2018



<u>State Account</u> <u>District Account</u>	<u>Prior Year</u> <u>Adopted</u> <u>Budget</u>	<u>Prior Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>	<u>Current Year</u> <u>Adopted</u> <u>Budget</u>	<u>Current Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>
1 - Local Taxes								
11000: Local Property Tax	9,950,000	10,260,612	310,612	103.1	9,950,000	10,022,917	72,917	100.7
1 - Local Taxes	9,950,000	10,260,612	310,612	103.1	9,950,000	10,022,917	72,917	100.7
2 - Local Non-Tax								
23000: Investment Earnings	1,952,300	2,981,973	1,029,673	152.7	1,664,000	3,904,765	2,240,765	234.7
25000: Gifts, Grants, & Donations (Local)	0	0	0	100.0	0	63,400	63,400	100.0
27000: Rentals & Leases	180,000	75,728	(104,272)	42.1	125,000	68,547	(56,453)	54.8
28000: Insurance Recoveries	0	329,576	329,576	100.0	0	33,118	33,118	100.0
29050: Mitigation Fees	2,000	164,187	162,187	8,209.4	40,000	52,500	12,500	131.3
2 - Local Non-Tax	2,134,300	3,551,464	1,417,164	166.4	1,829,000	4,122,329	2,293,329	225.4
4 - State - Special Purpose								
41300: State Matching - Paid Direct to District	19,883,220	11,597,543	(8,285,677)	58.3	0	8,462,045	8,462,045	100.0
4 - State - Special Purpose	19,883,220	11,597,543	(8,285,677)	58.3	0	8,462,045	8,462,045	100.0
8 - Revenue from other Agencies								
81000: Governmental Entities	0	4,238	4,238	100.0	0	0	0	100.0
8 - Revenue from other Agencies	0	4,238	4,238	100.0	0	0	0	100.0
9 - Other Financing Sources								
92000: Sale of Real Property	500,000	0	(500,000)	0.0	500,000	1,072,016	572,016	214.4
9 - Other Financing Sources	500,000	0	(500,000)	0.0	500,000	1,072,016	572,016	214.4
<u>District Total</u>	32,467,520	25,413,857	(7,053,663)	78.3	12,279,000	23,679,308	11,400,308	192.8

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 budgeted to receive \$625,000 in depreciation from the state for district buses. The district replaced nine buses in 2017-18 and plans to replace 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: November 08, 2018

Run Time: 1:41 pm

Report ID: TS162.v4

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
Transportation Vehicle Fund As Of: August 31, 2018

	<u>Current Year Adopted Budget</u>	<u>Current Year Year to Date Actual</u>	<u>Under Budget (Over)</u>	<u>% Current Year Budget</u>	<u>% Prior Year Budget</u>
Resources Available					
Committed and Assigned FB					
819: Restricted to Fund Purposes	1,735,000	2,270,391	535,391	130.9	106.7
Total Committed and Assigned FB	<u>1,735,000</u>	<u>2,270,391</u>	<u>535,391</u>	<u>130.9</u>	<u>106.7</u>
Total Beginning Fund Balance	1,735,000	2,270,391	535,391	130.9	106.7
Revenue					
2 - Local Non-Tax	10,000	20,674	10,674	206.7	268.0
4 - State - Special Purpose	550,000	484,155	(65,845)	88.0	84.9
9 - Other Financing Sources	10,000	0	(10,000)	0.0	0.0
Total Revenue	<u>570,000</u>	<u>504,829</u>	<u>(65,171)</u>	<u>88.6</u>	<u>84.7</u>
Total Resources Available	2,305,000	2,775,220	470,220	120.4	100.5
Uses of Resources					
Expenditures					
910: Barcoded Equipment	2,300,000	0	2,300,000	0.0	0.0
941: Non-Barcoded Equipment	0	1,249,461	(1,249,461)	100.0	100.0
Total Expenditures	<u>2,300,000</u>	<u>1,249,461</u>	<u>1,050,539</u>	<u>54.3</u>	<u>0.0</u>
Total Uses of Resources	2,300,000	1,249,461	1,050,539	54.3	0.0
Ending Fund Balance	<u><u>5,000</u></u>	<u><u>1,525,759</u></u>	<u><u>1,520,759</u></u>	<u><u>30,515.2</u></u>	<u><u>236.7</u></u>

Run Date: November 08, 2018
 Run Time: 1:42 pm
 Report ID: TS156.v4

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



<u>State Account</u> <u>District Account</u>	<u>Prior Year Adopted Budget</u>	<u>Prior Year Year to Date Actual</u>	<u>Over Budget (Under)</u>	<u>% Received</u>	<u>Current Year Adopted Budget</u>	<u>Current Year Year to Date Actual</u>	<u>Over Budget (Under)</u>	<u>% Received</u>
2 - Local Non-Tax								
23000: Investment Earnings	4,000	10,719	6,719	268.0	10,000	20,674	10,674	206.7
2 - Local Non-Tax	4,000	10,719	6,719	268.0	10,000	20,674	10,674	206.7
4 - State - Special Purpose								
44990: Transportation - Depreciation	625,000	530,702	(94,298)	84.9	550,000	484,155	(65,845)	88.0
4 - State - Special Purpose	625,000	530,702	(94,298)	84.9	550,000	484,155	(65,845)	88.0
9 - Other Financing Sources								
93000: Sale of Equipment	10,000	0	(10,000)	0.0	10,000	0	(10,000)	0.0
9 - Other Financing Sources	10,000	0	(10,000)	0.0	10,000	0	(10,000)	0.0
<u>District Total</u>	639,000	541,421	(97,579)	84.7	570,000	504,829	(65,171)	88.6

Year-End Financial 2017-18			
	(1) Budget	(2) Actual	(3) Variance (1) vs. (2)
Beginning Fund Balance	\$ 38,683,318	\$ 34,036,362	\$ (4,646,956)
Revenue	419,830,746	414,964,229	(4,866,517)
Other Financing Sources	<u>1,765,000</u>	<u>1,773,982</u>	<u>8,982</u>
Total Resources Available	460,279,064	450,774,573	(9,504,491)
Expenditures	431,230,465	417,805,266	13,425,199
Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>
Total Use of Resources	431,230,465	417,805,266	13,425,199
Ending Fund Balance	<u>\$ 29,048,599</u>	<u>\$ 32,969,307</u>	<u>\$ 3,920,708</u>
Detail of Ending Fund Balance			
Nonspendable - Inventory & Prepaid Items	4,283,413	3,747,472	(535,941)
Committed to Debt & Fiscal Management	14,851,479	15,787,294	935,815
Committed to Encumbrances	856,645	213,631	(643,014)
Committed to Contingencies	1,000,000	1,000,000	-
Restricted for Carryover	-	1,060,151	1,060,151
Restricted for Debt Service	-	425,906	425,906
Assigned to Carryover	-	1,050,624	1,050,624
Assigned to Curriculum & Instruction	-	2,083,677	2,083,677
Assigned to Future Operations	8,057,062	7,600,551	(456,511)
Unassigned Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balance	<u>\$ 29,048,599</u>	<u>\$ 32,969,307</u>	<u>\$ 3,920,709</u>

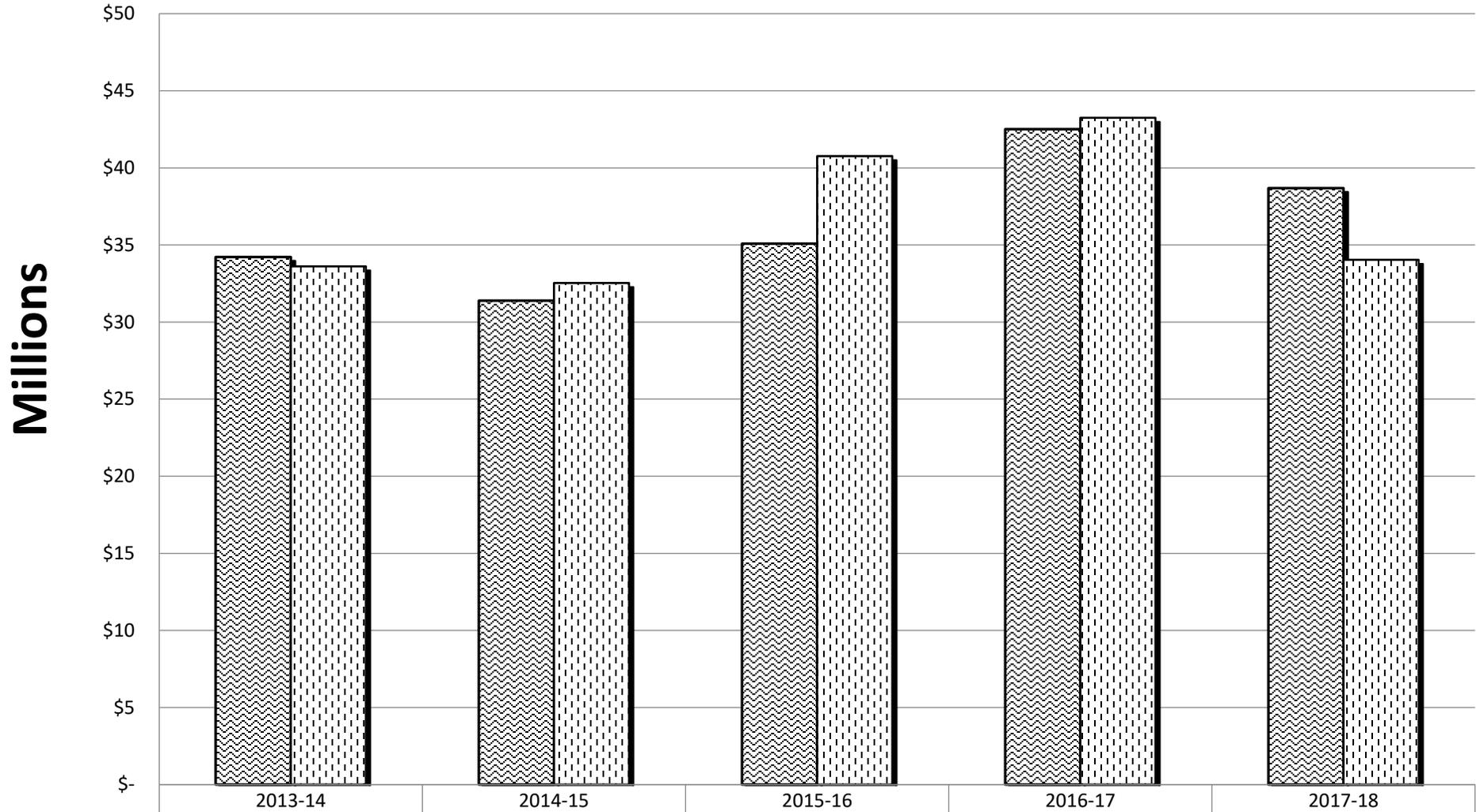
GRANT ACTIVITY FOR 2017-18
AS OF August 2018

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	6,335,270		6,335,270	299,246	6,046,525		6,345,770	(10,500)
SPED IDEAB Preschool	2451X	218,537		218,537	10,301	208,085		218,385	152
SPED Safety Net	2456X	444,349		444,349		446,141		446,141	(1,792)
CTE Perkins Grant	3850X	262,840		262,840	12,383	250,649		263,032	(192)
T1 SIG Cohort III 13-14	5140X	1,918,029		1,918,029	90,795	1,811,580		1,902,375	15,654
T1-A Disadvantaged	5150X	11,330,441		11,330,441	480,182	9,684,173		10,164,354	1,166,087
Title X Part C Educ. For Homel	5153X	40,500		40,500	1,864	37,661		39,525	975
Title 1-Part D-N&D Remann Hall	5160X	106,344		106,344	4,667	94,270		98,937	7,407
ESEA Priority/Focus Schools	5163X	260,000		260,000		207,112		207,112	52,888
T2-A Teacher Quality	5247X	1,438,305		1,438,305	68,435	1,382,643		1,451,077	(12,772)
Learning Assistance Program	55500	8,586,300		8,586,300	404,976	8,836,653		9,241,629	(655,329)
Remann Hall	56510	439,821	76,564	516,385	19,744	1,438,338		1,458,082	(941,697)
T1-D Neglected & Delinquent	5751X	154,009		154,009	5,273	106,522		111,795	42,214
Collection of Evidence	58020	41,400		41,400					41,400
Certification Bonus	5807X	2,116,806		2,116,806		2,148,352		2,148,352	(31,546)
State RAD Grant	5814X	547,821		547,821	35,280	509,516		544,796	3,025
Homeless Student Stability 18	58168	104,207		104,207		90,722		90,722	13,485
Beginning Ed Support Team 18	58318	202,855		202,855		188,616		188,616	14,239
Non-Title I Priority Schools	5863X	40,000		40,000		30,977		30,977	9,023
Admin Intern Program	5865X	14,980		14,980		6,114		6,114	8,866
Recruiting WA Teachers	5866X	21,250		21,250		17,044		17,044	4,206
Wa FIRST-1st Robotics Compet.	5867X	8,600		8,600		16,824		16,824	(8,224)
WA 1st Robotics Grant	5868X	12,000		12,000		1,215		1,215	10,785
Wa FIRST-1st Tech Challenge	5869X	6,400		6,400		5,714		5,714	686
Advanced Placement Computer Sci	58728	8,000		8,000		7,475		7,475	525
TPEP Teacher Training Funds	5877X	262,052		262,052	6,036	119,603		125,639	136,413
Inst - Juveniles in Adult Jail	59100	76,902		76,902	3,452	34,788		38,240	38,662
Head Start Regular	6151X	7,483,110		7,483,110	551,960	5,256,444		5,808,404	1,674,706
Head Start Training	6152X	106,890		106,890	1,376	13,107		14,483	92,407
Limited English Proficiency	6450X	543,511		543,511	10,755	522,649		533,403	10,108
Transitional Bilingual	65000	3,890,506	1,590,986	5,481,492		10,362,837		10,362,837	(4,881,345)
Indian Education	6850X	162,132		162,132	8,260	283,206		291,466	(129,334)
Highly Capable	74000	649,568		649,568		971,479		971,479	(321,911)
Other Instructional Programs	79000	2,445,999		2,445,999					2,445,999
Early Childhood Ed	7910X	1,170,744		1,170,744		1,138,885		1,138,885	31,859
Wallace Foundation	79188					269,302		269,302	(269,302)
JROTC - Army	7920X	176,801		176,801		282,045		282,045	(105,244)
Refugee Impact	7922X								
JROTC - Navy	7926X	71,564		71,564		107,258		107,258	(35,694)
JROTC - Navy Start Up	79270	1,095		1,095		1,262		1,262	(167)
JROTC - Navy Orientation	7929X	2,284		2,284		2,308		2,308	
City of Tacoma Mini Grants	7933X	8,000		8,000		7,861		7,861	139
Gates AP/IB Support	79345	18,352		18,352		499		499	17,853
Stuart Foundation	79378	250,000		250,000		227,260		227,260	22,740
WA STEM-NGA WBL Lab	79447								
Family Literacy Project	79453	11,500		11,500					11,500
JROTC - Air Force	7950X	84,889		84,889		163,749		163,749	(78,860)
JROTC - Marines	7953X	95,818		95,818		197,235		197,235	(101,417)
WaKIDS Implementation	7963X								

GRANT ACTIVITY FOR 2017-18
AS OF August 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		16,693		16,693	28,307
Lincoln Ctr Intelligence +Char	79693	16,178		16,178		1,938		1,938	14,240
Lincoln Center Extn Day Pgm	79733	6,876		6,876					6,876
UWT Dual Track ELL	7974X					83		83	(83)
The Greater Tacoma Comm Found.	79754	14,400		14,400		10,225		10,225	4,175
The Greater Tacoma Comm Found.	79755	23,575		23,575		15,994		15,994	7,581
GRADS-Early Achievers Project	7979X	7,500		7,500		5,362		5,362	2,138
Tacoma Whole Child Initiative	7981X					133,689		133,689	(133,689)
NFL Foundation	79910								
Bridge to College Courses	79947					6,559		6,559	(6,559)
College Readiness Initiative	79967	19,792		19,792		16,400		16,400	3,392
GRAND TOTAL		52,307,997	1,667,550	53,975,547	2,014,983	53,749,462		55,764,444	(1,788,873)

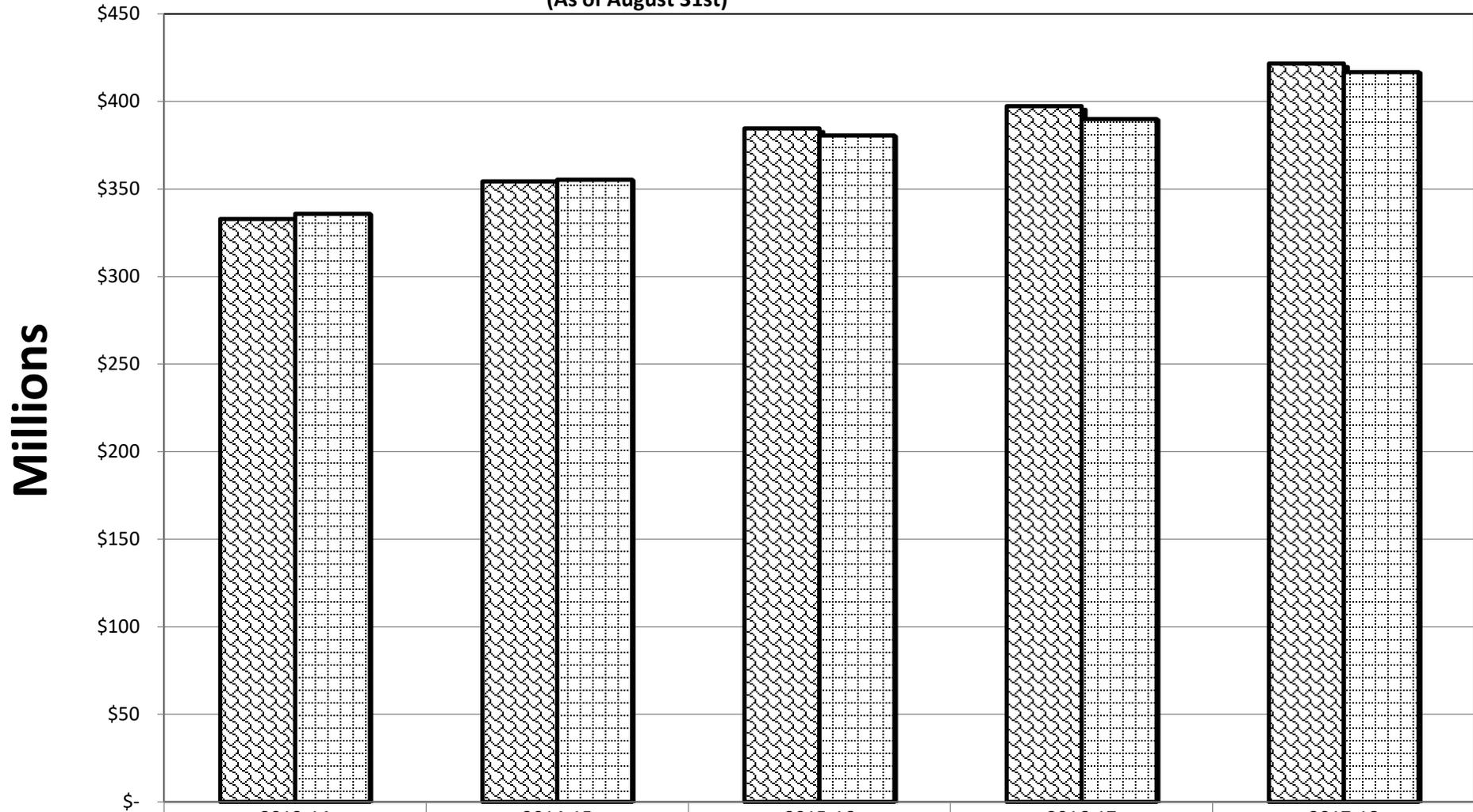
5 - Year Trend General Fund Beginning Fund Balance (As of September 1st)



	2013-14	2014-15	2015-16	2016-17	2017-18
Budget	\$34,213,885	\$31,385,504	\$35,081,713	\$42,518,240	\$38,683,318
Actual	\$33,608,934	\$32,527,540	\$40,756,452	\$43,251,597	\$34,036,362
Variance Over/(Under) Budget	\$(604,951)	\$1,142,036	\$5,674,739	\$733,357	\$(4,646,956)
% of Variance from Budget	-1.8%	3.6%	16.2%	1.7%	-12.0%

5 - Year Trend General Fund Budget vs. Actual Revenues

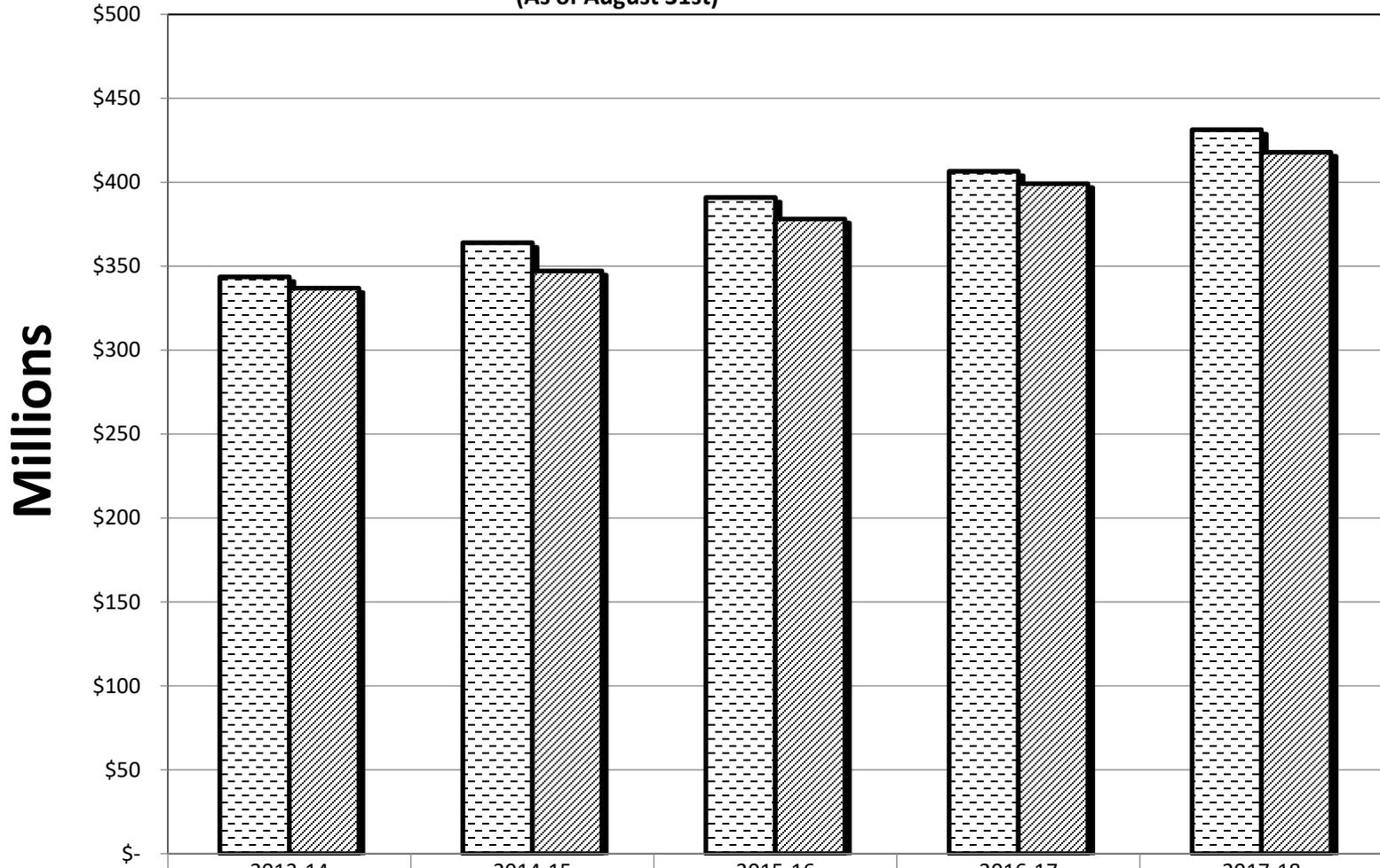
(As of August 31st)



	2013-14	2014-15	2015-16	2016-17	2017-18
Budget	\$332,763,739	\$354,257,091	\$384,654,272	\$397,218,282	\$421,595,746
Actual	\$335,803,019	\$355,317,594	\$380,611,253	\$389,971,390	\$416,738,211
Variance Over/(Under) Budget	\$3,039,280	\$1,060,503	\$(4,043,019)	\$(7,246,892)	\$(4,857,535)
% of Variance from Budget	0.9%	0.3%	-1.1%	-1.8%	-1.2%

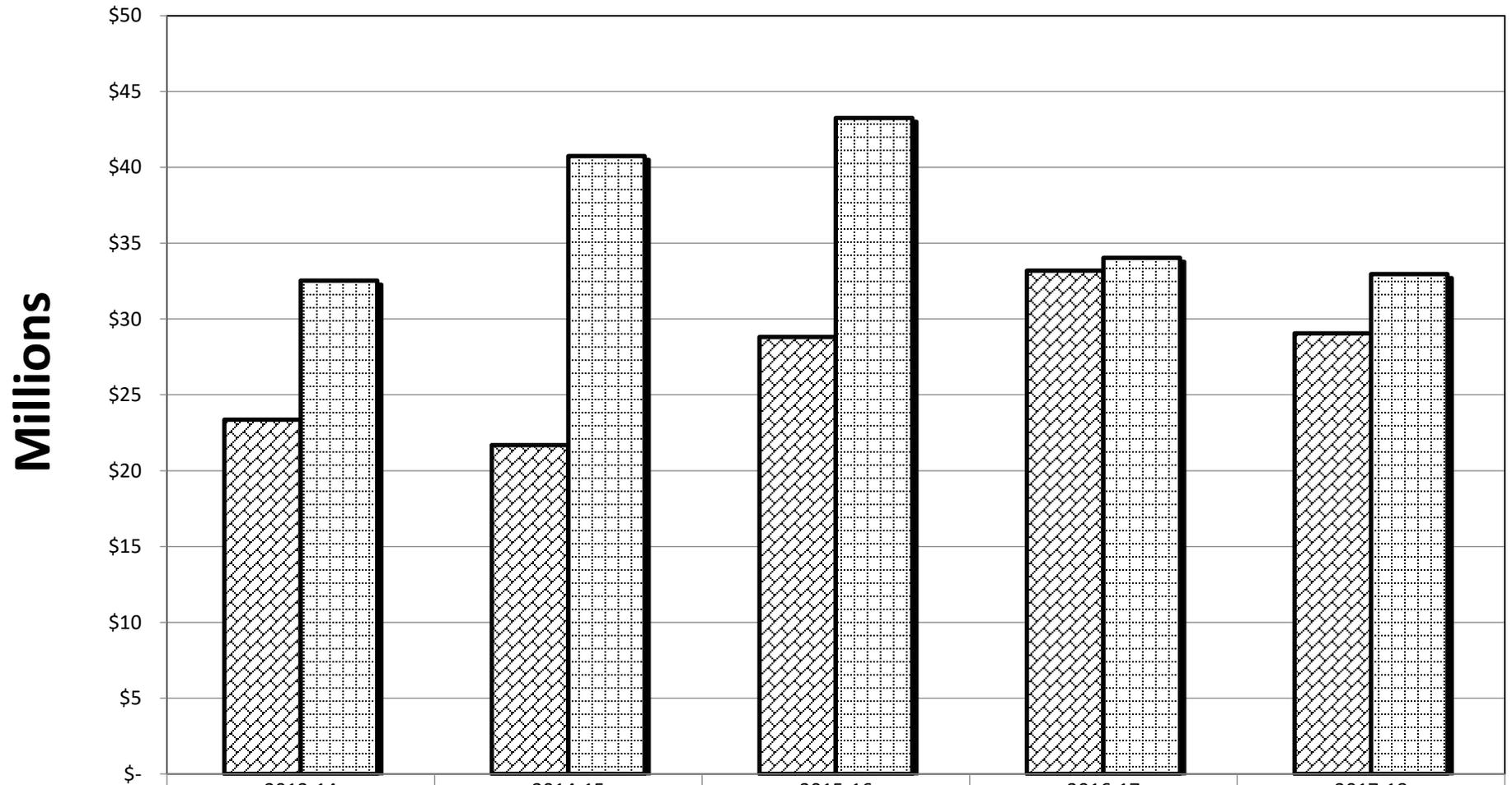
5 - Year Trend General Fund Budget vs. Actual Expenditures

(As of August 31st)



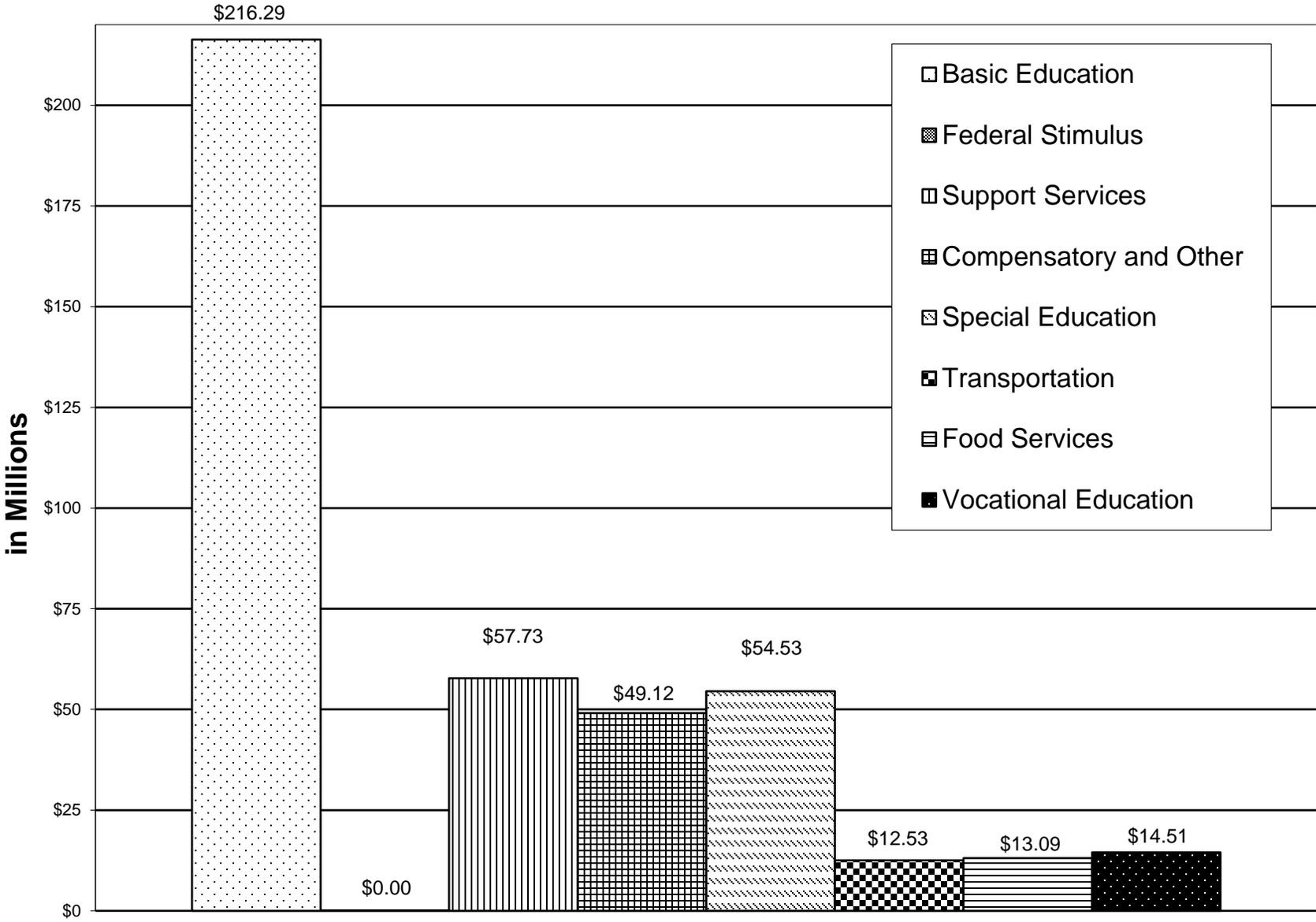
	2013-14	2014-15	2015-16	2016-17	2017-18
■ Budget	\$343,610,753	\$363,959,013	\$390,922,149	\$406,537,436	\$431,230,465
▨ Actual	\$336,884,412	\$347,088,682	\$378,116,106	\$399,186,625	\$417,805,266
Variance (Over)/Under Budget	\$6,726,341	\$16,870,331	\$12,806,043	\$7,350,811	\$13,425,199
% of Variance from Budget	2.0%	4.6%	3.3%	1.8%	3.1%

5 - Year Trend General Fund Ending Fund Balance (As of August 31st)

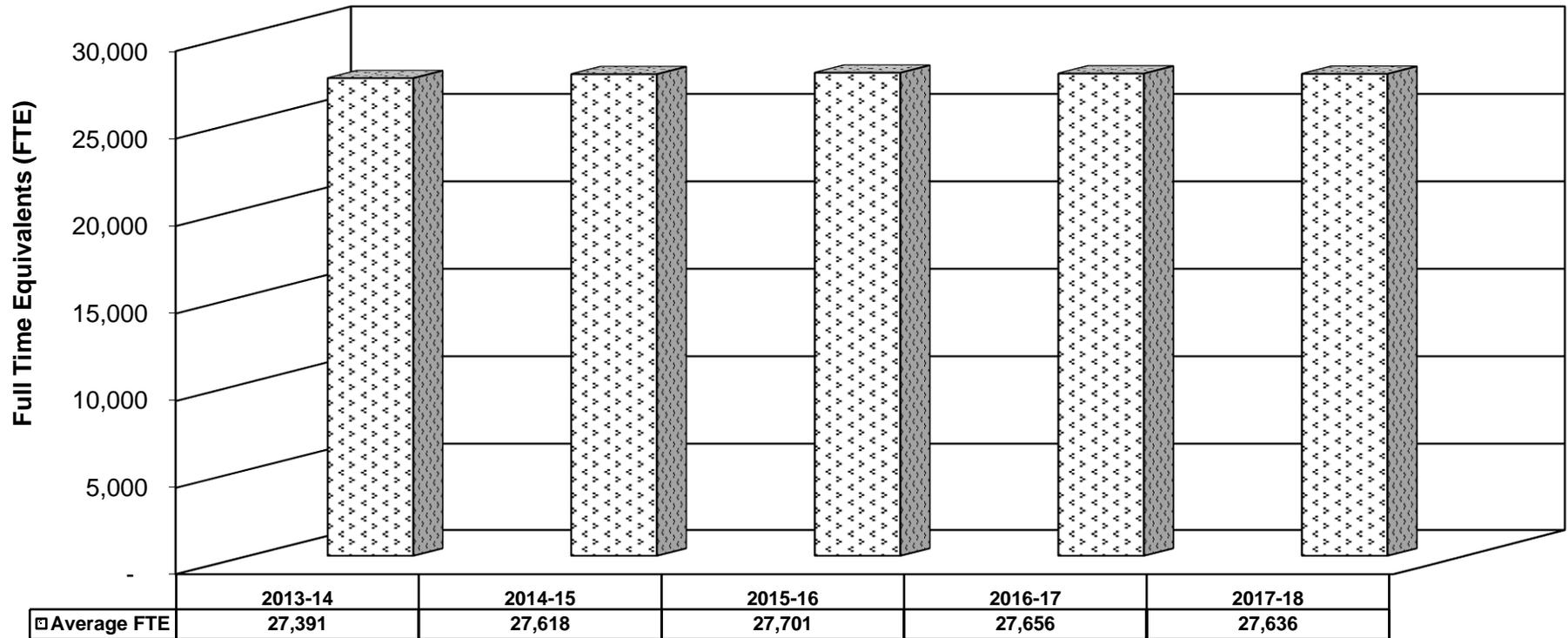


	2013-14	2014-15	2015-16	2016-17	2017-18
■ Budget	\$23,366,871	\$21,683,582	\$28,813,836	\$33,199,086	\$29,048,599
■ Actual	\$32,527,540	\$40,756,452	\$43,251,597	\$34,036,362	\$32,969,307
Variance Over/(Under) Budget	\$9,160,669	\$19,072,870	\$14,437,761	\$837,276	\$3,920,708
% of Variance from Budget	39.2%	88.0%	50.1%	2.5%	13.5%

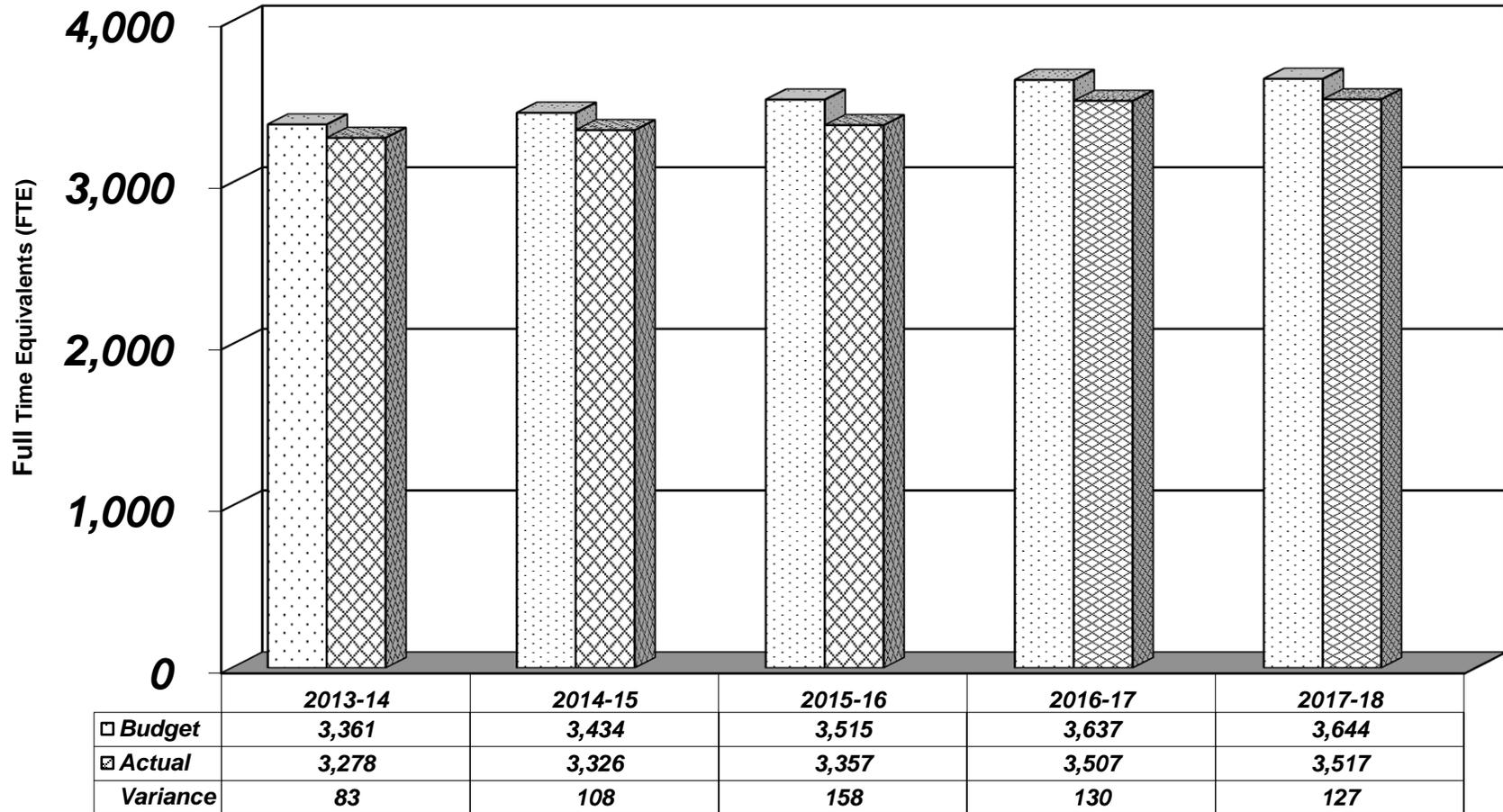
2017-18 General Fund Expenditures by Program



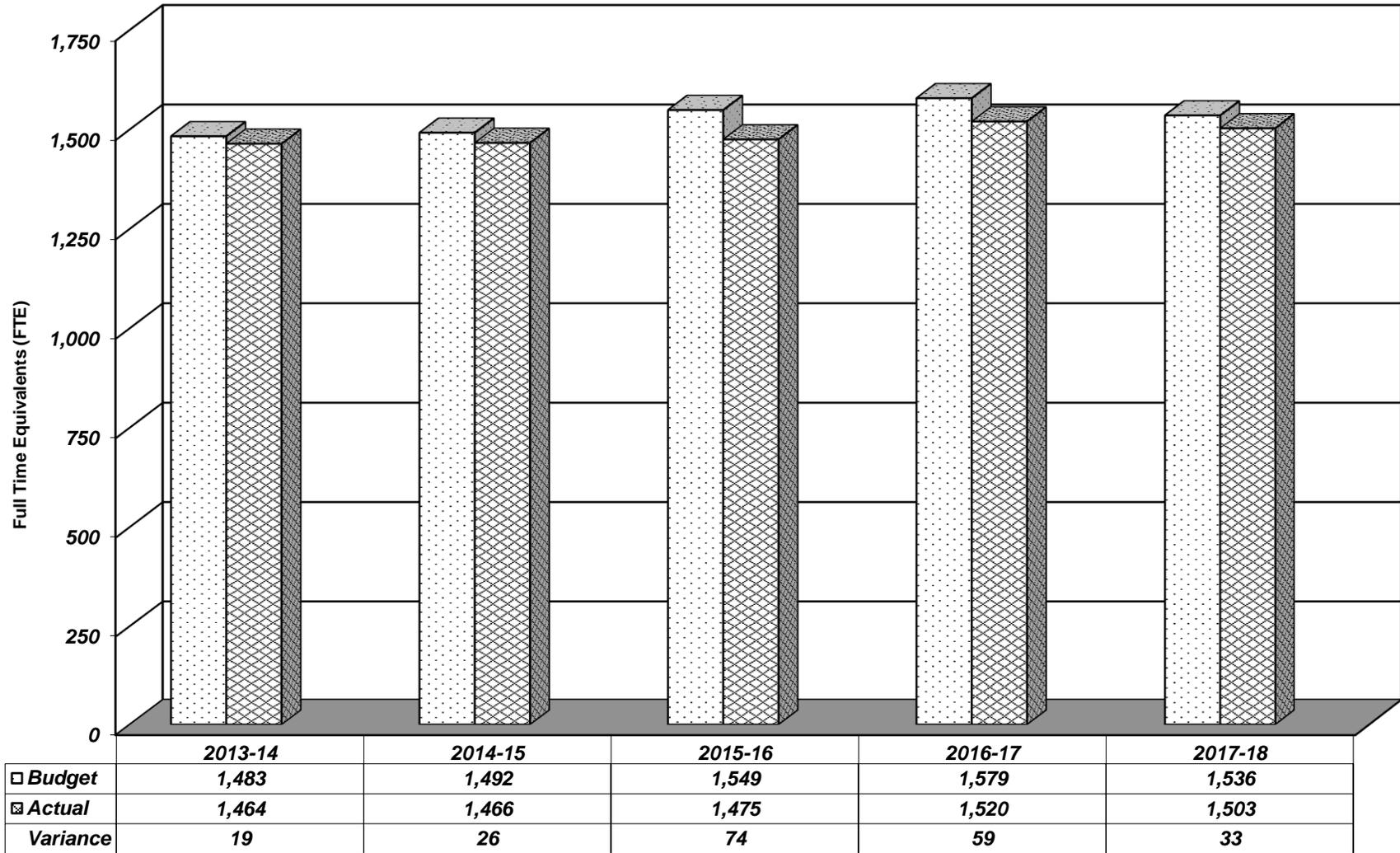
K-12 Enrollment History Fiscal Year Average



Staffing History

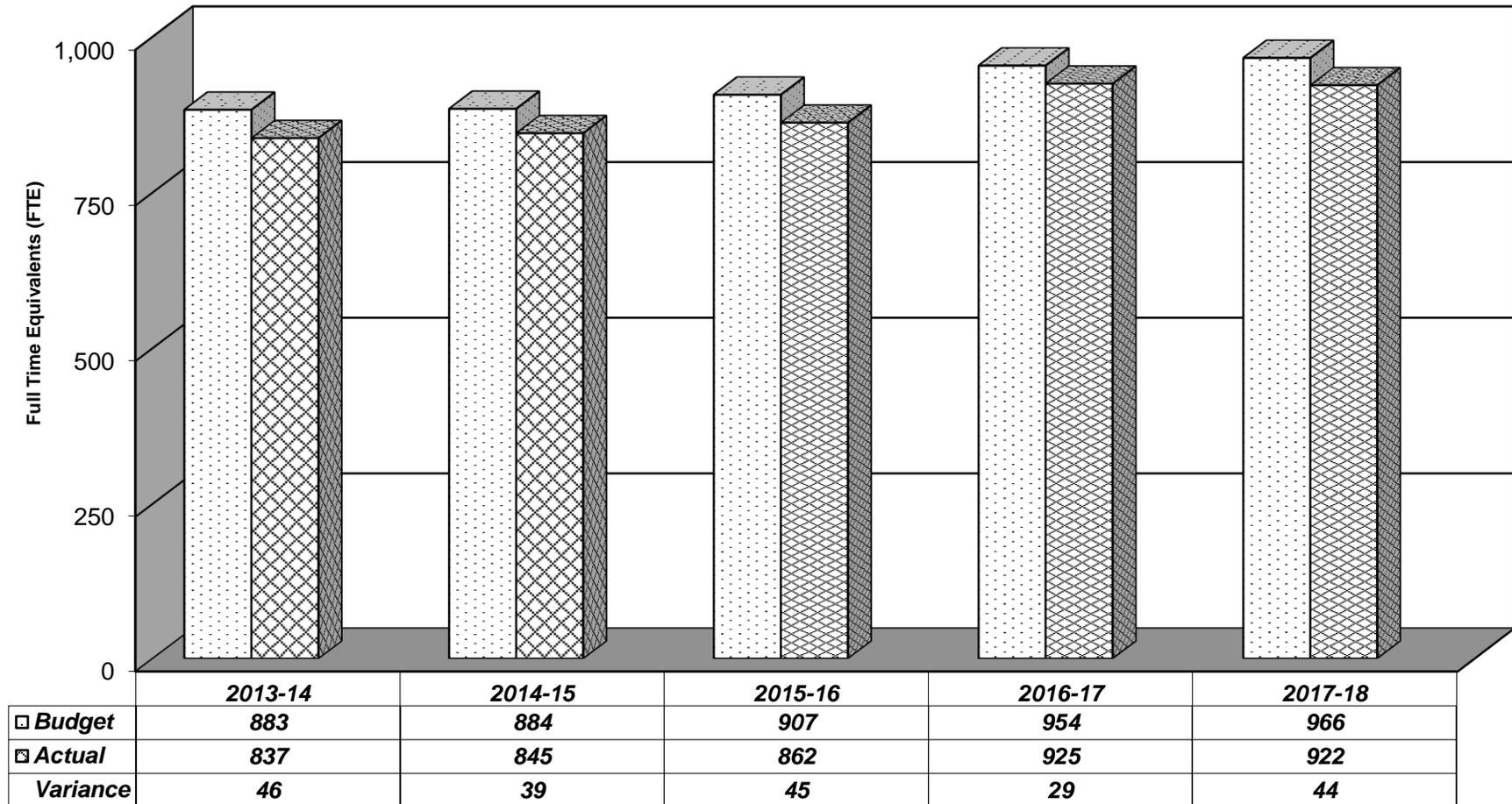


Basic Education Certificated Staffing History



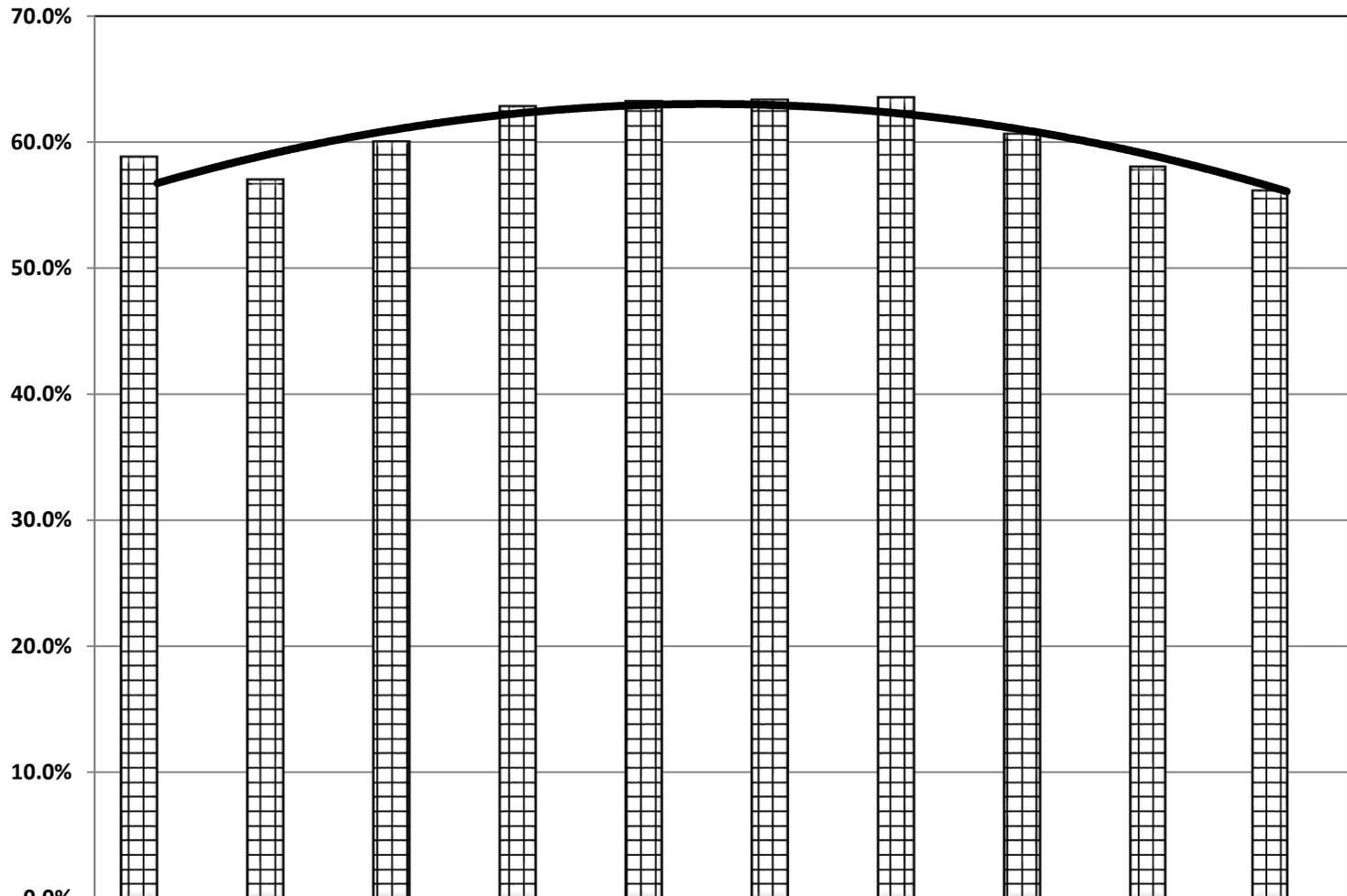
(Basic Ed includes the following programs: 01.XXX, 02.XXX and 97.XXX only.)

Basic Education Classified Staffing History



(Basic Ed includes the following programs: 01.XXX, 02.XXX and 97.XXX only.)

Free & Reduced Price Meal Eligibility



Free & Reduced Eligibility	58.8%	57.0%	60.0%	62.8%	63.2%	63.3%	63.5%	60.6%	58.0%	56.1%
% Change from prior year	2.4%	-1.8%	3.0%	2.8%	0.4%	0.1%	0.2%	-2.9%	-2.6%	-1.9%



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Translation request box with headers for CAMBODIAN, LAOTIAN, SPANISH, KOREAN, RUSSIAN, VIETNAMESE and a central instruction: Attached is an important document from your child's school. Please have this document translated for you. Thank you.

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



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