

2018-2019 Second Quarter Financial Report

September 1, 2018 - February 28, 2019

(Unaudited)

Tacoma School District No. 10

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

2018 – 2019

SECOND QUARTER FINANCIAL REPORT
for
TACOMA PUBLIC SCHOOLS

Financial Operations through: February 28, 2019

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Report Prepared by Finance Department
Allison Deskins, Senior Financial Analyst

Date: March 15, 2019

To: Board of Directors

From: Rosalind Medina, Chief Financial Officer 

Re: Second Quarter Unaudited Financial Report 2018-19

INTRODUCTION

This financial report is broken down into the following sections:

- I. Financial Analysis
- II. Enrollment and Staffing Information
- III. General Fund
- IV. Associated Student Body Fund
- V. Capital Projects Fund
- VI. Transportation Vehicle Fund
- VII. Debt Service Fund
- VIII. Appendixes

The intent of Section I, Financial Analysis, is to provide a summary of the financial operation of the general fund for the first three months of the fiscal year. Current data is compared to the previous year. This section also provides information on the projected year-end financial position of the district and summary information for some major programs.

Financial statements for the general fund and all other funds are found in each fund's section as listed above.

GENERAL FUND SUMMARY

Table 1 compares financial operating results from September 1, 2018 through February 28, 2019 with information through the time frame for Fiscal Year 2018-19. Specific variances are explained in the body of this report.

Table 1

General Fund Comparison for the fiscal period ended	February 28, 2018	February 28, 2019	Variance Higher/(lower)
Beginning Fund Balance	\$ 34,036,362	\$ 32,969,307	\$ (1,067,056)
Revenue	196,837,927	239,200,932	42,363,005
Other Financing Sources	21,265	30,166	8,901
Total Resources Available	230,895,554	272,200,404	41,304,850
Expenditures	208,079,499	226,516,365	18,436,865
Other Financing Uses-Transfers Out	-	-	-
Total Use of Resources	208,079,499	226,516,365	18,436,865
Ending Fund Balance	\$ 22,816,055	\$ 45,684,039	\$ 22,867,983

REVENUE and OTHER FINANCING SOURCES

COMPARISON OF CURRENT YEAR VS. PREVIOUS YEAR ACTUAL

General fund revenue and other financing sources for the second quarter were \$239,231,097. This was \$42,371,905 (+21.5%) more than last year at this time. This variance was due to a combination of changes in the nine sources of revenue and is described in the following paragraphs. Revenue from all nine sources and the increases or decreases from last year are summarized in **Table 2**.

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Table 2

Revenue and Other Financing Sources Comparison by Year					
Revenue Source	Through February 2018	Percent of Total	Through February 2019	Percent of Total	Variance higher/(lower)
Local Taxes	\$ 39,354,927	19.99%	\$ 39,113,970	16.35%	\$ (240,957)
Local Non-Tax	3,780,519	1.92%	4,086,077	1.71%	305,558
State, General Purpose	105,041,372	53.36%	142,161,517	59.42%	37,120,145
State, Special Purpose	30,712,005	15.60%	36,369,891	15.20%	5,657,886
Federal, General Purpose	134,566	0.07%	129,808	0.05%	(4,758)
Federal, Special Purpose	16,138,519	8.20%	15,741,085	6.58%	(397,434)
Revenue - Other Districts	1,090,954	0.55%	1,358,067	0.57%	267,113
Revenue - Other Agencies	585,066	0.30%	240,516	0.10%	(344,550)
Revenue - Other Financing	21,265	0.01%	30,166	0.01%	8,901
Total Revenue	\$ 196,859,192	100.00%	\$ 239,231,097	100.00%	\$ 42,371,905

Local Tax revenues consist of tax receipts from the educational programs and operations levies. In February 2018, Tacoma voters approved a levy that would allow the district to collect \$72 million a year, although under the state's new formula, the district will only be allowed to collect \$43 million a year. Local tax revenues decreased \$240,957 (-0.6%) compared to this time last year and represent calendar year collections. Tax revenue will decrease over the course of the year due to the legislative changes in local voter-approved levy capacity which currently only allows the district to collect \$1.50 per \$1,000 of district property values.

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

Revenues in this category increased \$305,558 (+8.1%) compared to this time last year. This variance is the result of the following:

- \$331,181 increase in investment earnings
- \$176,250 increase insurance recoveries
- \$71,327 decrease in tuition collected from foreign exchange students.
- The remaining difference is due to smaller variances in several other programs

State, General Purpose revenue comes from two sources – Apportionment and Local Effort Assistance (LEA). Apportionment is the revenue received through a state funding formula that is based on the average number of students enrolled which drives the number of staff allocated to the district (see **ENROLLMENT and STAFFING**, Section II, of this report for more detail). Starting in the 2018-19 school year, the formula also includes a supplemental regionalization factor which is based on local housing cost factors. LEA is revenue provided by the state to equalize local levy rates for districts with a proportionally lower assessed valuation tax base. The state calculates a statewide average levy rate and if, when compared with the statewide rate, the local district's levy rate is higher, the state provides LEA funds to the district to help reduce the local tax burden on taxpayers.

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

Revenues in this category increased \$37,120,145 (+35.3%) compared to this time last year. This variance is the result of the following:

- Total apportionment revenue increased \$36,791,065 from last year at this time, due to increases in school and district generated entitlement as well as the inclusion of the district's \$12 million one-time hold-harmless provision.
- \$328,815 increase in LEA

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

State Special Purpose revenue includes funding for the following programs: Special Education, Learning Assistance, Institutions for Juvenile Delinquents, Transitional Bilingual Education, Highly Capable, Child Nutrition Services and Transportation. The state supports each program based upon the district's total student enrollment or on a funding formula for the students receiving services from specific programs. This category also includes funds for one-time allocations or special grant activities.

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

Revenue in this category increased \$5,657,886 (+18.4%) compared to this time last year. This variance is the result of the following:

- \$4,285,450 increase in Special Education revenue due to an increase of 157 resident FTE
- \$1,920,322 decrease in transitional bilingual revenue due to a delay in allocations being awarded, as a result of a delay in approvals
- \$1,603,237 increase in transportation operations revenue due to the compensation increase with the passage of E2SSB 6362
- \$1,496,693 increase in Learning Assistance Program (LAP) and LAP – High Poverty due to the Certificated Instructional Staff (CIS) salary increases
- The remaining variance is due to smaller variances in several other programs.

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

Revenue in this category decreased \$4,758 (-3.5%) compared to this time last year.

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

Combined revenues in this category decreased \$397,434 (-2.5%) compared to this time last year. This variance is the result of the following:

- \$1,050,626 increase in supplemental Special Education funding
- \$513,814 decrease in Head Start support due to timing differences from when funds were received last year
- \$504,412 decrease in USDA commodities
- \$283,271 decrease in funding to bridge the gap between low-income and at-risk students and other students (Title I)
- \$180,706 decrease in free & reduced meal reimbursement
- \$117,379 increase in federally funded school improvement grant revenue, including Title II and Title IV
- The remaining variance is due to smaller variances in several other programs

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

Revenues in this category increased \$267,113 (+24.5%) compared to this time last year.

- \$267,113 increase in revenue from other districts for Special Education services for out-of-district students, due to a projected increase of 8 non-resident FTE

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

Revenue in this category decreased \$344,550 (-58.9%) compared to this time last year. This variance was the result of the following:

- \$176,352 decrease in revenue for Early Childhood Education and Assistance Program (ECEAP) due to a correction made in 2018-19 as a result of an inaccurate accrual to the 2017-18 funding amount
- The remaining variance is due to smaller variances in several other programs

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

Revenue in this category increased \$8,901 (+41.9%) compared to this time last year.

COMPARISON OF BUDGET VS. PROJECTED

Table 3 compares budgeted and projected revenues and other financing sources for 2018-19. Projected revenue is \$462,622,042, which is \$4,338,550 (-0.9%) under budget.

Table 3

Revenue and Other Financing Sources					
Revenue Source	Budget	Percent of Total	Projected	Percent of Total	Variance over/(under)
Local Taxes	\$ 60,276,029	12.91%	\$ 62,093,418	13.41%	\$ 1,817,389
Local Non-Tax	7,688,913	1.65%	8,044,511	1.74%	355,598
State, General Purpose	269,732,835	57.76%	268,027,571	57.90%	(1,705,264)
State, Special Purpose	83,516,365	17.89%	80,957,961	17.49%	(2,558,404)
Federal, General Purpose	445,022	0.10%	356,240	0.08%	(88,782)
Federal, Special Purpose	38,759,542	8.30%	37,587,415	8.12%	(1,172,127)
Revenue - Other Districts	1,885,009	0.40%	1,500,000	0.32%	(385,009)
Revenue - Other Agencies	2,656,876	0.57%	2,280,944	0.49%	(375,932)
Revenue - Other Financing	2,000,000	0.43%	2,043,853	0.44%	43,853
Total Revenue	\$ 466,960,591	100.00%	\$ 462,891,913	100.00%	\$ (4,068,679)

Local Tax revenue is projected to be \$1,817,389 (+3.0%) above budget. This variance is the result of tax collections through the second quarter coming in greater than anticipated when the district adopted the budget.

Local Non-Tax revenue is projected to be \$355,598 (+4.6%) above budget. This variance is the result of the following:

- \$700,000 projected decrease in capital projects fund indirect proceeds
- \$682,184 projected increase from budget in investment earnings
- \$456,283 projected increase from budget in tuition and fees revenue for various programs
- \$120,239 projected increase in insurance recoveries
- The remaining variance is due to smaller variances in several other programs

State General Purpose revenue is projected to be \$1,705,264 (-0.6%) below budget. This variance is the result of the following:

- \$1,333,018 projected decrease in Local Effort Assistance (LEA)
- \$1,894,379 projected decrease in Career & Technical Education (CTE) apportionment due to estimated annual enrollment coming in less than originally budgeted.

- This decrease is offset by a projected \$1,796,818 increase in Basic Education and Special Education apportionment funding which are both estimated to have more FTE than originally planned for.
- The remaining variance is due to smaller variances in several other programs

State Special Purpose revenue is projected to be \$2,558,404 (-3.1%) under budget. This variance is the result of the following:

- \$6,325,555 decrease from budget due to grant capacity that that will be used, but moved to their respective programs through accounting transactions
- \$2,249,396 increase from budget for Special Education due to a projected increase of 299 resident FTE above budget
- \$1,607,936 projected increase in transportation operations funding
- The remaining variance is due to smaller variances in several other programs

Federal Special Purpose revenue is projected to be \$1,172,127 (-3.0%) below budget. This variance is the result of the following:

- \$909,526 projected decrease in funding set aside to bridge the gap between low-income and at-risk students and other students (Title I)
- \$472,268 projected decrease from budget in free & reduced meal reimbursement
- \$243,530 projected increase from budget for supplemental special education funding
- \$137,300 projected decrease from budget in Head Start funding
- The remaining variance is due to smaller variances in several other programs

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

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

Revenue from other agencies is projected to be \$375,932 (-14.2%) under budget. This variance is the result of the following:

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

EXPENDITURES

COMPARISON OF CURRENT YEAR VS. PREVIOUS YEAR ACTUAL

General fund expenditures through the first quarter were \$226,516,365. This was an increase of \$18,436,865 (+8.9%) from last year at this time. Expenditures by object and variances from the previous year are summarized in **Table 4**.

Table 4

<u>Expenditure and Other Financing Uses Comparison by Year</u>					
Expenditure Objects	Through February 2018	Percent of Total	Through February 2019	Percent of Total	Variance higher/(lower)
Certificated Salaries	\$ 91,823,195	44.13%	\$ 104,157,284	45.98%	\$ 12,334,089
Classified Salaries	35,976,151	17.29%	37,726,997	16.66%	1,750,846
Employee Benefits	51,720,994	24.86%	54,610,143	24.11%	2,889,149
Supplies and Materials	9,836,057	4.73%	7,878,800	3.48%	(1,957,257)
Contractual Services	17,410,719	8.37%	21,363,591	9.43%	3,952,872
Local Mileage & Travel	426,441	0.20%	291,418	0.13%	(135,023)
Capital Outlay	885,943	0.43%	488,131	0.22%	(397,812)
Total Expenditures	\$ 208,079,499	100.00%	\$ 226,516,365	100.00%	\$ 18,436,865

Certificated Salaries consist of compensation including, but not limited to, regular salaries, substitutes, extended contracts, extra work for extra pay and training for employees holding an educational certificate (e.g., teachers, principals, librarians, etc.).

Expenditures in this category increased \$12,334,089 (+13.4%) compared to this time last year. This variance is the result of the following:

- \$13,896,991 increase in regular salaries due to an increase of 4 FTE compared to this time last year as well as negotiated salary increases, including a +14.4% increase for teachers
- \$1,047,487 decrease in optional day wages due to the new Tacoma Education Association (TEA) agreement with the district, which reformatted budgeted optional days into base salary calculation and professional development
- \$347,731 decrease in extra work pay
- The remaining variance is due to smaller variances in several other programs

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

Expenditures in this category increased \$1,750,846 (+4.9%) compared to this time last year. This variance is the result of the following:

- \$1,757,428 increase in regular salaries due to negotiated salary increases, including a +14% increase for professional technical employees and +19% for office professionals and paraeducators
- The remaining variance is due to smaller variances in several other programs

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

Expenditures in this category increased \$2,889,149 (+5.6%) compared to this time last year. This variance is a result of raised retirement, Medicare and insurance rates for the 2018-19 school year.

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

Expenditures in this category decreased \$1,957,257 (-19.9%) compared to this time last year. This variance is the result of the following:

- \$1,533,569 decrease in instructional technology including the purchase of HP notebooks, charging stations and laptop batteries made in 2017-18
- \$532,527 decrease in total district-wide food costs
- \$369,083 increase in textbooks, teaching materials & curriculum supplies purchased through the Curriculum & Instruction department
- The remaining variance is due to smaller variances in several other programs

Contractual Services expenditures consist of payments for services rendered to the district under expressed or implied contracts, with the exception of travel. This includes items such as the contract for student transportation, utilities, copier leases, consultants, auditors, insurance, etc.

Expenditures in this category increased \$3,952,872 (+22.7%) compared to this time last year. This variance is the result of the following:

- \$3,704,410 increase in general liability insurance due to an adjustment in how these payments are accounted for, in order to better align with GAAP (Generally Accepted Accounting Principles)

- \$487,135 increase in the transportation base rate due to a timing difference of when payments were made this year vs last year
- \$388,386 increase in software licensing from the renewal of iReady site licensing
- \$216,857 decrease in architects & engineers from a contracted facilities condition assessment performed last school year
- \$161,622 increase in total utility payments
- \$138,495 decrease for new infant & toddler Special Education contracted services at Willard through Pierce County Human Services
- The remaining variance is due to smaller variances in several other programs

Local Mileage & Travel consists of expenditures for local mileage and extended travel for both district staff and students.

Expenditures in this category decreased \$135,023 (-31.7%) compared to this time last year. This variance was the result of the following:

- \$195,152 decrease in district staff travel
- 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 \$397,812 (-44.9%) compared to this time last year. This variance was the result of the following:

- \$155,903 decrease in equipment replacement from purchases made in 2017-18 for salt spreaders and four new Chevy trucks for Facilities, and three new Ford vehicles for Safety & Security
- \$113,814 decrease in building & grounds safety upgrades executed at IDEA last year
- The remaining variance is due to smaller variances in several other programs

Comparison of Budget vs. Projected

Table 5 compares budgeted and projected annual expenditures in each object category for 2018-19. The total expenditures are projected to be \$457,848,040 which is \$9,037,598 (-1.9%) under budget.

Table 5

Expenditure Objects	Projected Expenditures		Projected	Percent of Total	Variance (over)/under
	Budget	Percent of Total			
Certificated Salaries	\$ 207,569,848	44.46%	\$ 212,724,358	46.46%	\$ (5,154,510)
Classified Salaries	74,327,874	15.92%	74,469,731	16.27%	\$ (141,857)
Employee Benefits	104,916,811	22.47%	103,557,679	22.62%	\$ 1,359,132
Supplies and Materials	29,987,416	6.42%	16,911,320	3.69%	13,076,096
Contractual Services	47,985,416	10.28%	48,069,391	10.50%	(83,975)
Local Mileage & Travel	760,722	0.16%	883,403	0.19%	(122,681)
Capital Outlay	1,337,550	0.29%	1,232,157	0.27%	105,393
Total Expenditures	\$ 466,885,637	100.00%	\$ 457,848,040	100.00%	\$ 9,037,598

Certificated and Classified Salaries are projected to be \$5,154,510 (+2.5%) and \$141,857 (+0.2%) over budget, respectively. This variance is the result of the following:

- In September 2018, the Tacoma Education Association (TEA) and the district reached an agreement that included the following salary raises:
 - 14.4% increase for certificated staff, including teachers
 - 14% increase for professional technical employees
 - 19% increase for office professionals and paraeducators

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

Employee Benefits are projected to be \$1,359,132 (-1.3%) under budget. This variance is the result of the following:

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

Supplies and Materials are projected to be \$13,076,096 (-43.6%) under budget. This variance is the result of the following:

- \$4,838,908 projected intentional savings in the supplemental allocations account established to offset some of the overspend in the salaries category due to the negotiated increases

- \$4,729,108 projected savings in textbooks, teaching materials & supplies purchased through the Curriculum & Instruction department due to delayed curriculum adoption that will potentially be moved into the 2019-20 school year
- \$4,534,957 projected savings from budget for Title I/LAP supplies and equipment
- \$1,272,147 projected overspend in total district-wide food costs
- \$1,121,178 projected underspend in resources purchased for the Career & Technical Education (CTE) program
- \$382,437 projected overspend in district-wide fuel costs
- The remaining variance is due to smaller variances in several other programs

Contractual Services are projected to be \$83,975 (+0.2%) above budget. This variance is the result of the following:

- \$1,863,100 projected intentional savings in the supplemental allocations account established to offset some of the overspend in the salaries category due to the negotiated increases
- \$1,616,802 projected underspend in services purchased for the CTE program, including contracted training courses as well as the design and planning of CTE teaching spaces
- \$1,514,708 projected overspend in general liability insurance
- \$1,116,123 projected overspend in Special Education purchased services such as contracted nursing services, mental health care and behavior and social-emotional programs
- \$427,762 projected overspend in district-wide repairs
- \$416,621 projected overspend in contracted transportation including services provided for field trips, athletics and McKinney-Vento students
- The remaining variance is due to smaller variances in several other programs

Local Mileage and Travel expenditures are projected to be \$122,681 (+16.1%) over budget. This variance is the result of the following:

- \$76,130 projected increase from budget in travel expenses for School of the Arts (SOTA) service and study tours to Greece, Jordan, Uganda, Hawaii, Washington D.C. and Camp Seymour
- The remaining variance is due to smaller variances in several other programs

Capital Outlay expenditures are projected to be \$105,393 (-1.9%) under budget. This variance is the result of the following:

- \$942,992 projected savings in district-wide purchases of barcoded equipment
- \$536,346 projected overspend in capitalized non-barcoded equipment such as vehicle replacements and fixtures

- \$319,186 projected overspend in district-wide building grounds & site improvements
- The remaining variance is due to smaller variances in several other programs

FUND BALANCE

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

- **Nonspendable** accounts represent those portions of the fund balance that cannot be spent either because they are not in a spendable form, (e.g., inventories and prepaid items) or are legally required to be maintained intact, (e.g., trust principal).
- **Restricted** accounts represent those amounts that are restricted to specific purposes. These restrictions may be either externally imposed by creditors, grantors, contributors, laws, or regulations of other governments, or imposed by law through constitutional provisions or enabling legislation.
- **Committed** accounts represent those amounts that can only be used for specific purposes pursuant to constraints imposed by resolution of the board of directors. These committed fund balances cannot be used for any other purposes unless the board takes action to change or remove the original limitations. Reserves for debt and fiscal management, encumbrances, and contingencies are reported here.
- **Assigned** fund balance accounts comprise amounts the district intends to use for a specific purpose. Authority for making these assignments rests with senior administration of the district.
- **Unassigned** fund balance includes all resources not reported in the other four classifications. These resources are the only ones that are truly available for any purpose.

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Fund balance is the excess of assets of a governmental unit over its liabilities (i.e., beginning fund balance plus revenues, less expenditures and transfers, equals ending fund balance). In accordance with Government Accounting Standards Board (GASB) Statement 54, *Fund Balance Reporting and Governmental Fund Type Definition* are as follows: Nonspendable, Restricted, Committed, Assigned or Unassigned. Funds that are designated for a specific purpose are placed in fund balance accounts per the Board's Debt and Fiscal Management Policy 6015 and generally accepted accounting principles (GAAP). The Debt and Fiscal Management Regulation targets the fund balance at 5% of general fund revenues less other financing sources, and for the month of February, the district is at 9.83%. These fund balance accounts are structured to facilitate the prudent fiscal operation of the district. These accounts should remain at the designated levels unless there is substantial change in the district's operational requirements. The accounts are frequently reviewed in relation to board policies and GAAP requirements.

Table 6 shows a comparison of the fund balance accounts as of February 28, 2018 and February 28, 2019. The fund balance fluctuates with both the receipt of revenues and the flow of expenditures.

Table 6

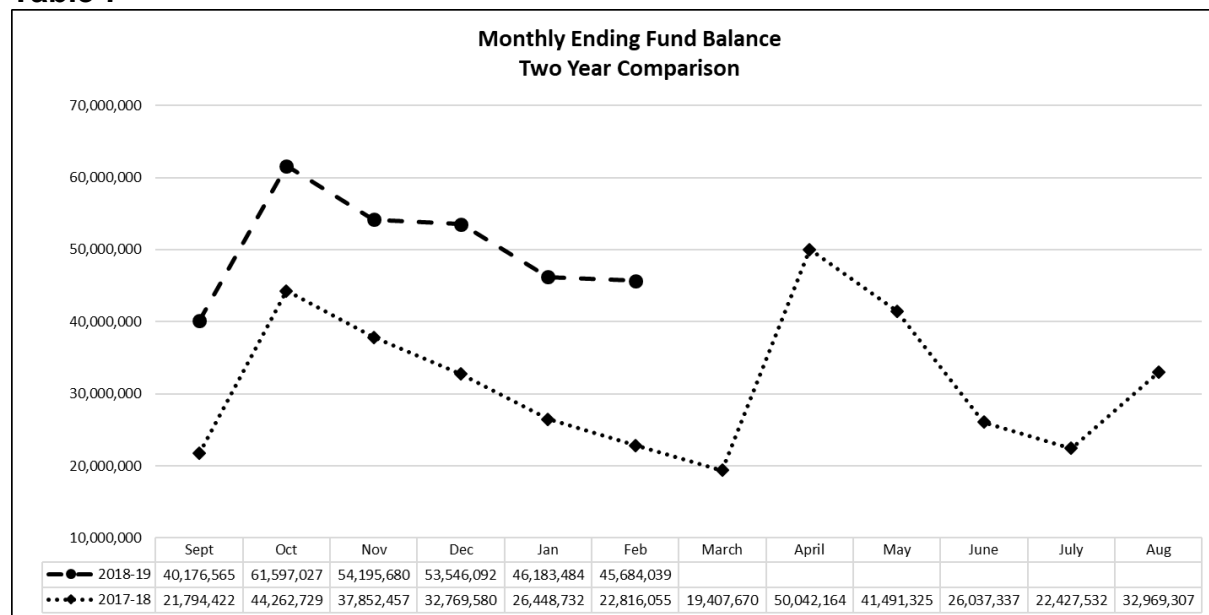
Fund Balance Comparison by Year					
Fund Balance Descriptions for the fiscal period ended	February 2018	Percent of Revenue	February 2019	Percent of Revenue	Variance higher/(lower)
Nonspendable - Inventory & Prepaid Items	\$ 4,294,404	1.03%	\$ 4,294,404	0.92%	\$ -
Committed to Debt and Fiscal Management	-	0.00%	-	0.00%	-
Committed to Encumbrances	1,361,223	0.33%	213,631	0.05%	(1,147,592)
Committed to Contingencies	-	0.00%	1,000,000	0.22%	1,000,000
Total Debt & Fiscal Management Fund Balance	\$ 5,655,627	1.36%	\$ 5,508,035	1.18%	\$ (147,592)
Restricted for Carryover	\$ 655,799	0.16%	\$ 1,060,151	0.23%	\$ 404,352
Restricted for Debt Service	425,906	0.10%	425,906	0.09%	-
Assigned to Carryover	1,459,648	0.35%	1,050,624	0.23%	(409,024)
Assigned to Curriculum & Instruction	2,938,537	0.71%	2,083,677	0.45%	(854,860)
Assigned to Future Operations	7,564,935	1.82%	7,600,551	1.63%	35,616
Restricted or Assigned Fund Balance	\$ 13,044,825	3.14%	\$ 12,220,909	2.63%	\$ (823,917)
Total Nonspendable, Restricted, Committed and Assigned Fund Balance	\$ 18,700,452	4.51%	\$ 17,728,944	3.81%	\$ (971,509)
Unassigned Fund Balance	\$ (11,220,307)	-2.70%	\$ 12,167,801	2.62%	23,388,108
Unassigned for Minimum FB Policy	\$ 15,335,910	3.70%	\$ 15,787,294	3.40%	451,384
Total Unassigned Fund Balance	\$ 4,115,603	0.99%	\$ 27,955,095	6.01%	\$ 23,388,108
Total Fund Balance	\$ 22,816,055	5.50%	\$ 45,684,039	9.83%	\$ 22,867,985
Revenue less other financing	\$ 414,964,229 *		\$ 464,960,591 **		

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

** 2017-18 budgeted revenue less other financing sources

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

Table 7



Cash Management

In addition to the fund balance, another key performance indicator used to monitor the financial health of the district is cash on hand. The district uses cash to meet payroll and pay bills as they arise. Because revenue is not received on a regular schedule over the course of the year, the cash on hand balance will fluctuate as those expenditures occur. For the month of February, total cash on hand was \$67,123,046 and daily expenditures amounted to \$1,315,835 per day which when used in the formula [cash on hand / daily expenditures] equates to 51.01 days of cash on hand.

Table 8 displays a comparison of cash on hand records through the period ending February 28 for fiscal years 2017-18 and 2018-19.

Table 8

<u>Cash Balance Comparison by Year</u>				
	February 2018	February 2019	Variance higher/(lower)	
230 - Cash with Key Bank	\$ 1,579,508	\$ 116,274	\$ (1,463,234)	
240 - Cash with Treasurer	4,293,907	4,401,794	107,886	
241 - Warrants Outstanding	(2,905,297)	(619,554)	2,285,742	
45x - Investments	38,520,000	63,224,533	24,704,533	
Total Cash on Hand	\$ 41,488,118	\$ 67,123,046	\$ 25,634,927	
Avg Daily Balance	\$ 1,481,719	\$ 2,397,252	\$ 915,533	
Days Cash on Hand	33.60	51.01	17.41	

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

- The **Nonspendable - Inventory & Prepaid Items** account represents the portion of the fund balance that cannot be spent because it is not in a spendable form, (i.e., inventories and prepaid items). This account was set at \$4,294,404 to represent the inventory balance on August 31.
- The **Committed to Debt and Fiscal Management** account was established at \$0 and the funds were placed into *Unassigned for Minimum Fund Balance Policy* to comply with board policy of maintaining a minimum fund balance.
- The **Committed to Encumbrances** account of \$213,631 was established at an amount equal to the estimated outstanding purchase orders on August 31.
- The **Committed to Contingencies** account of not less than one million dollars is the targeted amount that is established to facilitate district operations and to provide for a contingency fund in case of a substantial change in revenue and/or expenditures.

Restricted or Assigned Fund Balance The following fund balanced accounts are restricted or assigned due to the nature of the funding source and/or specific uses:

- The **Restricted for Carryover** account is established for restricting amounts determined to be unspent carryover funds with restricted use. This would include the following state funding streams: Learning Assistance Program, Career and Technical Education – Middle School, Highly Capable, State Institutions, Fire District, and other such unspent funds as may be subject to carryover.
- The **Restricted for Debt Service** account is established to accumulate and restrict fund balance for future payment of contractual obligations incurred and carried on the schedule of long-term debt.
- The **Assigned to Carryover** account is established to represent management's and/or the board of director's intended use of a portion of the fund balance for the carryover of unrestricted funds at the end of the fiscal year. The district adopted the policy of allowing certain programs and budget responsibility centers (BRC) the ability to carryover funds from one year to the next in order to provide better flexibility in the budget planning process for all managers and cost centers.
- The **Assigned to Curriculum and Instruction** account is established to represent management's and/or the board of director's intended use of a portion of the fund balance for the implementation of a cyclical curriculum adoption plan. This reserve will fluctuate yearly depending upon budget allocations and actual fiscal year expenditures for planned adoptions.
- The **Assigned to Future Operations** account is established to represent management's and/or the board of director's intended use of a portion of the fund balance. This account is used as a means for accumulating resources that have been designated as a one-time source of funding to help balance future years operating budgets.

Unassigned Fund Balance The following fund balance account includes all resources not reported in the other four fund balance designations. These resources are the only ones that are available for any purpose:

- The **Unassigned Fund Balance** account is the net result of operations. This account fluctuates with both the receipt of revenues and the flow of expenditures. When local taxes are collected, this balance is high. The yearly cycle of revenues and expenditures are considered when developing both the projections for the current year and the budget for the upcoming year.

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

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

Table 9

Fund Balance Descriptions	Fund Balance				
	2018-19 Budget	Percent of Revenue	2018-19 Projected	Percent of Revenue	Variance higher/(lower)
Nonspendable - Inventory & Prepaid Items	\$ 4,294,404	0.92%	\$ 3,747,472	0.81%	\$ (546,932)
Committed to Debt and Fiscal Management	-	0.00%	-	0.00%	-
Committed to Encumbrances	1,361,223	0.29%	213,631	0.05%	(1,147,592)
Committed to Contingencies	1,000,000	0.22%	1,000,000	0.22%	-
Total Debt & Fiscal Management Fund Balance	\$ 6,655,627	1.43%	\$ 4,961,104	1.08%	\$ (1,694,523)
Restricted for Carryover	\$ -	0.00%	\$ 1,060,151	0.23%	\$ 1,060,151
Restricted for Debt Service	325,000	0.07%	425,906	0.09%	100,906
Assigned to Carryover	-	0.00%	1,050,624	0.23%	1,050,624
Assigned to Curriculum & Instruction	-	0.00%	3,009,634	0.65%	3,009,634
Assigned to Future Operations	2,523,442	0.54%	7,424,462	1.61%	4,901,020
Restricted or Assigned Fund Balance	\$ 2,848,442	0.61%	\$ 12,970,777	2.81%	\$ 10,122,335
Total Nonspendable, Restricted, Committed and Assigned Fund Balance	\$ 9,504,069	2.04%	\$ 17,931,880	3.89%	\$ 8,427,811
Unassigned Fund Balance	\$ -	0.00%	\$ -	0.00%	\$ -
Unassigned for Minimum FB Policy	16,592,403	3.57%	18,081,299	3.92%	-
Total Unassigned Fund Balance	\$ 16,592,403	3.57%	\$ 18,081,299	0.00%	\$ -
Total Fund Balance	\$ 26,096,472	5.61%	\$ 36,013,180	7.81%	\$ 9,916,708
Revenue less other financing	\$ 464,960,591 **		\$ 460,848,060 ***		

** 2017-18 budgeted revenue less other financing sources

*** 2017-18 projected revenue less other financing sources as of February 28, 2019

MAJOR PROGRAMS

The district operates several large programs that have a material impact on the financial condition of the district. The following section contains the operating projections for some of these programs.

Curriculum & Instruction

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

The vision of the C&I Department:

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

The mission of the C&I Department:

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

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

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

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

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

C&I Department highlights for 2018-19 include:

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

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

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

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

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

It is currently projected that the Curriculum & Instruction Program will end the year with underspend of \$6,044,474.

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

Table 10

<u>Curriculum & Instruction</u>				
<u>Resources</u>		<u>Budget</u>	<u>Projection</u>	<u>Variance</u>
				<u>Incr/(Decrease)</u>
State Funding	\$	3,964,810	\$ 3,991,660	\$ 26,850
Basic Ed Enrichment		2,800,000	2,800,000	-
	\$	6,764,810	\$ 6,791,660	\$ 26,850
Carryover Reserve		2,083,677	2,083,677	-
Additional Funding		-	10,765	10,765
Total Resources Available	\$	8,848,487	\$ 8,886,102	\$ 37,615
<u>Expenditures</u>		<u>Budget</u>	<u>Projection</u>	<u>Variance</u>
<u>BRC</u>	<u>Description/Content Area</u>			<u>Under/(Over)</u>
711	K-12 Math	\$ 3,813,929	\$ 421,355	\$ 3,392,574
712	K-12 Social Studies	33,000	31,998	1,002
713	K-12 Arts Education	153,185	154,241	(1,056)
714	6-12 World Languages	111,904	147,661	(35,757)
715	Integrated Content	1,700,820	209,799	1,491,021
716	Textbook Depository	3,678	22,499	(18,821)
717	Teacher Support	283,996	154,450	129,546
718	Literacy	991,893	577,291	414,602
720	Science/Health/Envrmt	1,162,126	976,797	185,329
743	Fitness & Health	593,956	145,535	448,421
	Total Expenditures	\$ 8,848,487	\$ 2,841,628	\$ 6,006,859
	Ending Balance	\$ -	\$ 6,044,474	\$ 6,044,474

Child Nutrition Services

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

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

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

<u>Average Daily Meal Participation</u>				
	<u>*2017-18</u>	<u>**2018-19</u>	<u>Variance Incr/(Dec)</u>	<u>% Change</u>
Free & Reduced Breakfast	5,523	5,252	(271)	-4.91%
Paid Breakfast	482	640	157	32.59%
Total Breakfast	6,005	5,891	(114)	-1.90%
Free & Reduced Lunch	11,412	10,966	(445)	-3.90%
Paid Lunch	2,971	3,178	207	6.97%
Total Lunch	14,382	14,144	(238)	-1.66%
*2017-18 data as of June 2018				
**2018-19 data as of March 2019				

Child Nutrition Services operate programs in 57 school locations. Through December 2018, the program has served a daily average of 5,891 students in the breakfast program and 14,144 students in the lunch program. This reflects decreases of 114 and 238 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 March 2019 total \$860,403; an increase of \$22,452 from March of last year.

Revenues are currently projected to be \$471,269 under budget. Supplies and contractual expenditures for the program are projected to be \$1,120,666 and \$270,268 over budget, respectively. These accounts are partially offset by projected savings in salaries and benefits. Therefore, it is currently projected that the program will end the year with an operating shortfall of \$1,680,044.

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

Table 11

Child Nutrition Services Program Summary (Programs 98.XXX & 89150)			
	<u>Budget</u>	<u>Projected</u>	<u>Variance</u> Favorable/ (Unfavorable)
Revenue			
Food Sales	\$ 1,894,795	\$ 1,904,546	\$ 9,751
State Funding	206,442	196,954	(9,488)
Federal Funding	10,196,918	9,691,870	(505,048)
Other Governmental Entities	-	-	-
Sale of Equipment	-	-	-
Total Revenue	\$ 12,298,155	\$ 11,793,370	\$ (504,785)
Indirect Charges	(736,794)	(703,278)	33,516
Local Support	486,292	486,292	-
Prior Year Carryover	-	-	-
Total Resources	\$ 12,047,653	\$ 11,576,384	\$ (471,269)
Expenditures			
Salaries	\$ 5,091,679	\$ 4,988,730	\$ 102,949
Benefits	2,607,391	2,455,664	151,727
Supplies	3,762,923	4,883,589	(1,120,666)
Contractual	624,493	894,761	(270,268)
Travel	9,800	12,848	(3,048)
Equipment	1,000	35,230	(34,230)
Internal Transfers (in)/out	(49,633)	(14,393)	(35,240)
Total Expenditures	\$ 12,047,653	\$ 13,256,428	\$ (1,208,775)
Transfer Out	-	-	-
Total Use of Resources	\$ 12,047,653	\$ 13,256,428	\$ (1,208,775)
Ending Balance	\$ -	\$ (1,680,044)	\$ (1,680,044)

Special Education

Special Education services are funded by state apportionment, state special purpose revenue, Medicaid reimbursements, Federal Flow Through, local support and revenue from other districts. State apportionment is revenue received through a state funding formula as discussed earlier in this report. The state special purpose revenue consists of an allocation for special education students ages birth to 3 years old, 3 to 5 years old (and not yet enrolled in kindergarten) and an allocation for special education students enrolled in kindergarten through age 21. The state special purpose revenue for special education students enrolled in kindergarten through age 21 is capped at 13.5% of the annual average resident basic education enrollment FTE for kindergarten through grade 12. Special Education may be reimbursed for Related Services (e.g., physical therapy, nursing services, etc.) for students that are eligible for Medicaid. These reimbursements are dependent on the availability of funding and not on service rendered. Revenue from other districts consists of reimbursements received for special education services rendered to students where facilities and/or staff are not available in their resident district to provide the required services. Our district bills at the end of the first semester and the end of the school year for these services. Federal Flow Through funding is an entitlement with a base, relative population and poverty allocations. Safety Net funding is not an entitlement, but an annual grant and is available to districts with demonstrated need for Special Education funding in excess of state and federal funding otherwise provided, as long as the program meets the criteria. Local support is revenue from local maintenance and operation levies. For specific information on Safety Net and Federal Flow Through funding of this program see **Appendix C, Grant Activity**.

The state uses an average headcount from October to June to determine the state special revenue funding of resident population for Special Education. The current projected average is 4,594 students; an increase of 157 students from last year's average of 4,437. Based on the state formula, the district will be funded for up to an average of 3,837 students (13.5% of 28,422 Total BEA Resident FTE Enrollment).

Revenue is projected to be \$2,512,394 over budget. State funding is projected to be \$2,701,702 over budget due to higher enrollment than anticipated as well as an increase in state safety-net funding; special education overall is currently projected to be 289 FTE over budget. Program expenditures are projected to be \$5,773,225 over budget due to increasing costs for salaries and benefits as well as specialized contractual instructional, therapy and nursing services for students. As a result, it is currently projected that the program will end the year with an operating deficit of \$3,260,831.

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

Table 12

Special Education Consolidated Program Summary (Programs 21XXX, 22XXX, 24XXX)			
	<u>Budget</u>	<u>Projected</u>	<u>Variance</u> Favorable/ (Unfavorable)
Revenue			
State Funding	\$ 46,377,485	\$ 49,079,187	\$ 2,701,702
Federal Funding	7,509,213	7,834,046	324,833
Other Districts	1,885,009	1,500,000	(385,009)
Other Agencies	-	-	-
Total Revenue	\$ 55,771,707	\$ 58,413,233	\$ 2,641,526
Indirect Charges	(3,032,132)	(3,161,264)	(129,132)
Local Support	5,000,000	5,000,000	-
Prior Year Carryover	-	-	-
Total Resources	\$ 57,739,575	\$ 60,251,969	\$ 2,512,394
Expenditures			
Certificated Salaries	\$ 26,642,769	\$ 29,900,892	\$ (3,258,123)
Classified Salaries	9,531,899	10,483,937	(952,038)
Benefits	14,987,460	15,874,243	(886,783)
Supplies	331,070	481,993	(150,923)
Contractual	6,160,222	6,716,814	(556,592)
Travel	58,800	48,827	9,973
Equipment	-	385	(385)
Internal Transfers (in)/out	27,355	5,710	21,645
Total Expenditures	\$ 57,739,575	\$ 63,512,800	\$ (5,773,225)
Transfer Out	-	-	-
Total Use of Resources	\$ 57,739,575	\$ 63,512,800	\$ (5,773,225)
Net Surplus/(Deficit)	\$ -	\$ (3,260,831)	\$ (3,260,831)

Transportation

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

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

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

It is currently projected that program will end the year with an operating surplus of \$2,474,038. The program revenue is projected to be \$1,634,184 above budget. Program expenditures are projected to be \$839,855 under budget – purchased services are projected to be \$341,358 under budget due to decreases in charges for contracted transportation. Collectively, salaries and benefits are projected to be \$580,637 under budget.

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

Table 13

Transportation Program Summary			
	<u>Budget</u>	<u>Projected</u>	<u>Variance</u> Favorable/ (Unfavorable)
Revenue			
Local Support	\$ 941,312	\$ 941,312	\$ -
Local Non-Tax	100,000	180,622	80,622
State Special Purpose	13,829,452	15,437,388	1,607,936
Total Revenue	\$ 14,870,764	\$ 16,559,322	\$ 1,688,558
Indirect Charges	(467,663)	(522,037)	(54,375)
Prior Year Carryover	-	-	-
Total Resources	\$ 14,403,101	\$ 16,037,285	\$ 1,634,184
Expenditures			
Salaries	\$ 3,824,186	\$ 3,460,690	\$ 363,496
Benefits	1,761,946	1,544,806	217,140
Supplies	843,862	1,005,686	(161,824)
Contractual	8,985,220	8,643,862	341,358
Travel	-	1,778	(1,778)
Equipment	-	23,589	(23,589)
Internal Transfers (in)/out	(1,012,113)	(1,117,164)	105,051
Total Expenditures	\$ 14,403,101	\$ 13,563,246	\$ 839,855
Total Use of Resources	\$ 14,403,101	\$ 13,563,246	\$ 839,855
Net Surplus/(Deficit)	\$ -	\$ 2,474,039	\$ 2,474,038

Career-Technical Education

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

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

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

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

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

CTE program highlights for 2018-19 include the following:

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

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

Program revenues are projected to be \$2,056,570 under budget due to enrollment for CTE programs projecting to be 232 FTE under budget. Expenditures are currently projected to be \$1,886,208 under budget due to both supplies and equipment projecting to be under by \$1,169,459 and \$1,628,326, respectively. This is offset by salaries and benefits, which are currently projected to collectively be \$801,586 over budget. It is currently projected that the program will end the year with a deficit of \$170,362.

Table 14

Career-Technical Education Program Summary (Program 31.XXX, 34.XXX & 38.XXX)			
	<u>Budget</u>	<u>Projected</u>	<u>Variance</u> Favorable/ (Unfavorable)
Revenue			
Sales	\$ 40,000	\$ 47,265	\$ 7,265
State - Apportionment	18,709,031	16,539,701	(2,169,330)
Federal Special Purpose	257,560	257,560	-
Revenue from Other Districts	-	-	-
Revenue from Other Agencies	-	-	-
Sale of Equipment	-	-	-
Total Revenue	\$ 19,006,591	\$ 16,844,527	\$ (2,162,064)
Indirect Charges	(911,744)	(806,249)	105,495
Prior Year Carryover	-	-	-
Total Resources	\$ 18,094,848	\$ 16,038,277	\$ (2,056,570)
Expenditures			
Certificated Salaries	\$ 9,097,558	\$ 9,693,772	\$ (596,214)
Classified Salaries	854,896	1,060,269	(205,373)
Benefits	3,674,457	3,774,392	(99,935)
Supplies	1,984,421	814,962	1,169,459
Contractual	2,408,604	780,278	1,628,326
Travel	45,542	34,319	11,223
Equipment	8,370	12,656	(4,286)
Internal Transfers (in)/out	21,000	37,994	(16,994)
Total Use of Resources	\$ 18,094,848	\$ 16,208,640	\$ 1,886,208
Net Surplus/(Deficit)	\$ -	\$ (170,363)	\$ (170,362)

Facilities

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

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

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

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

Expenditures are currently projected to end the year \$178,756 over budget due to the purchase of supplies projecting to end the year \$775,100 over budget. Contracted services also projected to go over budget by \$489,258. Part of this deficit is offset by a savings in salaries and benefits which are currently projected to end the year under budget by \$1,080,445 and \$219,978, respectively.

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

Table 15

Facilities Program Summary (Q2 2018-19)			
	<u>Adopted Budget</u>	<u>Projected</u>	<u>Variance</u> Favorable/ (Unfavorable)
Expenditures			
Classified Salaries	\$ 16,104,890	\$ 15,024,446	\$ 1,080,445
Benefits	7,119,219	6,899,241	219,978
Supplies	1,042,371	1,817,471	(775,100)
Contractual	829,064	1,318,322	(489,258)
Travel	1,300	8,141	(6,841)
Equipment	83,000	278,133	(195,133)
Internal Transfers (in)/out	(115,550)	(102,704)	(12,846)
Total Expenditures	\$ 25,064,294	\$ 25,243,050	\$ (178,756)

Categorical Programs

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

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

GENERAL FUND CONCLUSION

Table 16 displays the budget and projections for fund balance, revenues, and expenditures. Currently the district is projected to end the year with a fund balance of approximately \$36,013,180.

METHOD 1 – Historical trends are used as the basis of the analysis and any known exceptions are factored into the equations. The revenue is estimated by reviewing every account, and the expenditures are estimated by reviewing detail payroll, accounts payable, and other financially related transactions.

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

The results of both methods are compared in Appendix B.

Table 16

General Fund	2018-19 Budget	2018-19 Projected	Variance Surplus/(Deficit)
Beginning Fund Balance	\$ 28,021,518	\$ 32,969,307	\$ 4,947,789
Revenue	464,960,591	460,848,060	(4,112,531)
Other Financing Sources	2,000,000	2,043,853	43,853
Total Resources Available	494,982,109	495,861,219	879,110
Expenditures	466,885,637	457,848,040	9,037,597
Other Financing Uses-Transfers Out	2,000,000	2,000,000	-
Total Use of Resources	468,885,637	459,848,040	9,037,597
Ending Fund Balance	\$ 26,096,472	\$ 36,013,180	\$ 9,916,708

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

Table 17

K-12 Annual Average FTE Enrollment Two Year Comparison					
	(A) 2017-18 Actual	(B) 2018-19 Budget	(C) 2018-19 Projected	(D) Variance (C)-(A)	(E) Variance (C)-(B)
Kindergarten	2,241	2,210	2,244	3	34
Grade 1	2,265	2,228	2,195	(70)	(33)
Grade 2	2,295	2,222	2,226	(70)	4
Grade 3	2,349	2,259	2,255	(93)	(4)
Grade 4	2,428	2,308	2,282	(146)	(26)
Grade 5	2,408	2,372	2,372	(36)	(0)
Elementary	13,986	13,599	13,574	(412)	(25)
Grade 6	2,208	2,248	2,354	146	106
Grade 7	2,040	2,183	2,190	150	7
Grade 8	2,047	2,023	2,056	9	33
Middle School	6,296	6,455	6,601	305	146
Grade 9	2,004	2,052	2,188	185	136
Grade 10	2,004	1,972	1,920	(84)	(52)
Grade 11	1,717	1,857	1,747	30	(111)
Grade 12	1,630	1,624	1,513	(117)	(111)
High School	7,355	7,506	7,368	13	(138)
Running Start	285	268	289	4	21
TCC Fresh Start **	175	176	169	(6)	(8)
Reengagement Center **	153	147	130	(23)	(17)
Goodwill **	36	32	29	(7)	(3)
Alternative Learning Experience	50	52	31	(18)	(21)
Grand Total *	28,335	28,235	28,191	(144)	(44)
Actual data through February 2019					

** Open Doors - 1418 Programs

In comparison with 2017-18 annual averages, projected enrollment is expecting an annual average decrease of 144 student FTE.

(Table 17 column (D)):

- Elementary schools (grade K-5) decreased by 412 FTE;
- Middle schools (grades 6-8) increased by 305 FTE;
- High schools (grades 9-12) increased by 13 FTE;
- Running Start (college level courses) increased by 4 FTE;
- ALE (Alternative Learning Experience) decreased by 18 FTE

Open Doors – 1418 Programs

- TCC Fresh Start decreased by 6 FTE;
- Reengagement Center decreased by 23 FTE;
- Goodwill FTE decreased by 7 FTE

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

2018-19 is the twelfth school year full-day kindergarten has been available. Funding for the program was phased-in beginning with the schools with the highest poverty levels, (i.e., schools with the highest percentage of students qualifying for free and reduced lunch in the prior school year) and is now offered at all 35 elementary schools.

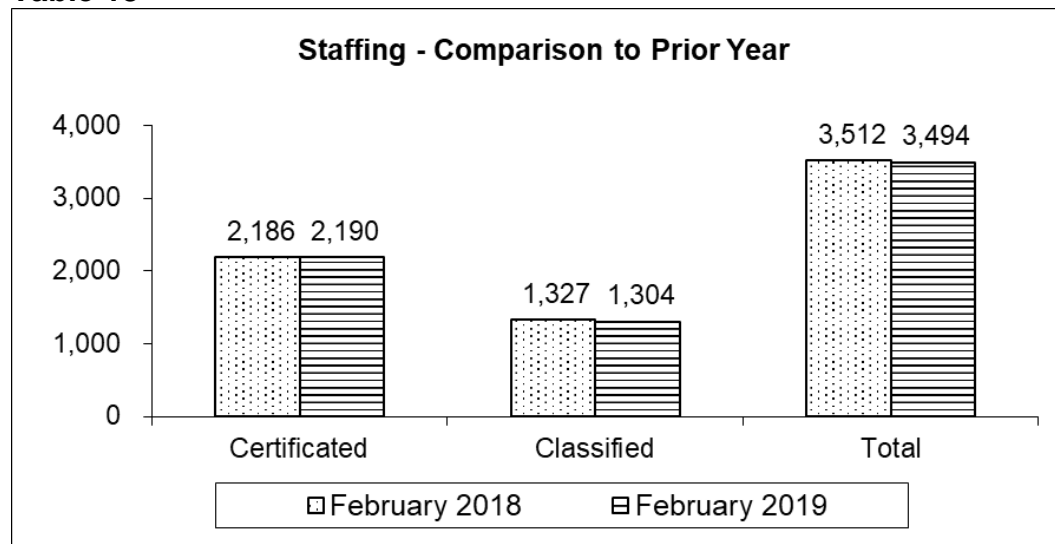
Students who participate for only part of the year or part of each day are calculated as a portion of an FTE. Any district may choose to serve students more hours per day or per year than the state definition of full-time equivalent. However, those students who attend classes more hours per day will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

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

STAFFING

District staffing is divided into two categories: certificated staff – teachers, counselors, librarians, nurses, specialists and principals, and classified staff – classroom aids, secretaries, bus drivers, cooks, custodians, playground staff, maintenance crews, grounds crews, and business support staff. **Table 18** compares the number of filled positions in February 2019 to the number of filled positions in February 2018. The number of certificated staff increased 4 FTE while classified staff decreased 23 FTE, respectively from this time last year.

Table 18



As shown in **Table 19**, the number of assigned certificated FTE is 2,190 and classified staff FTE is 1,304. The certificated and classified staffs are under budget by 41 and 105 FTE respectively. These are due to positions being vacant or unfilled for a portion of the year (i.e., late hires, resignations, departmental reorganizations, etc.).

Table 19

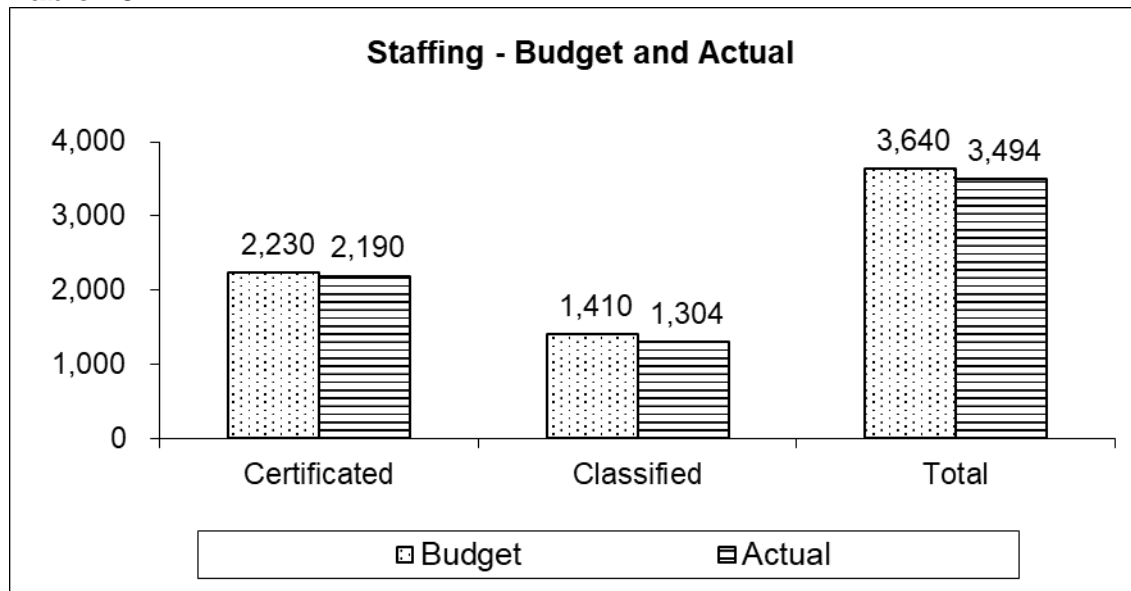


Table 20 compares the number of budgeted FTE to the number of actual FTE by program.

Table 20

Budget vs. Actual Staffing In FTE (Full Time Equivalents)			
Program Description (Number)	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> Incr/(Decrease)
<u>Certificated Staff</u>			
Basic Education (01-03)	1,534.98	1,518.42	16.56
Federal Stimulus (10)	-	-	-
Special Education (20)	347.50	333.83	13.67
Vocational Education (30-40)	112.20	106.48	5.72
Compensatory (50-60)	217.15	204.87	12.28
Other Instructional (70)	14.60	23.16	(8.56)
Support Services (80-90)	4.00	2.76	1.24
Total Certificated	2,230.43	2,189.52	40.91
<u>Classified Staff</u>			
Basic Education (01-03)	318.56	299.65	18.91
Federal Stimulus (10)	-	-	-
Special Education (20)	289.90	256.64	33.26
Vocational Education (30-40)	9.09	19.34	(10.25)
Compensatory (50-60)	121.22	103.74	17.48
Other Instructional (70)	25.34	40.27	(14.93)
Support Services (80-90)	645.51	584.55	60.96
Total Classified	1,409.62	1,304.19	105.43
<u>Total All Staff</u>	3,640.05	3,493.71	146.34
Actual data through February 2019			

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

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

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

Run Date: March 19, 2019
Run Time: 9:57 am
Report ID: TS163.v5

TACOMA SCHOOL DISTRICT NO. 10
Combined Balance Sheet - All Funds
As Of: February 28, 2019

Governmental Fund Types						Trust Fund	
	<u>General</u>	<u>Capital Projects</u>	<u>Transportation Vehicle</u>	<u>Debt Service</u>	<u>ASB</u>	<u>Private Purpose</u>	<u>Fund Total</u>
Assets							
200: Imprest Cash	85,960	0	0	0	5,660	0	91,620
236: Cash In Bank-Key Bank	89,998	(39,140)	0	0	18,050	531	69,439
237: Cash In Bank-Key Bank/Food Svc	26,276	0	0	0	0	0	26,276
240: Cash On Deposit With County	4,401,794	2,121,420	1,270	988,310	28,937	7,261	7,548,992
241: Warrants Outstanding	(619,554)	(1,461,695)	0	0	(23,367)	(5,530)	(2,110,146)
310: Taxes Receivable-Current Year	41,478,211	23,670,219	0	56,894,129	0	0	122,042,559
311: Taxes Receivable-Prior Year	1,179,791	137,324	0	775,035	0	0	2,092,150
312: Taxes Receivable-Delinquent	826,152	97,853	0	512,333	0	0	1,436,337
320: Due From Other Funds	582,569	15,331	0	0	8,272	225	606,398
330: AR Due From Other Gov't Units	1,602,359	0	0	0	300	0	1,602,659
331: AR Grant Claims Due From Other Gov'ts	(139)	0	0	0	0	0	(139)
340: Accounts Receivable	426,164	0	0	0	5,621	0	431,785
341: AR Employee Receivable	0	0	0	0	1,799	0	1,799
346: AR Payroll System Receivable	(10)	0	0	0	0	0	(10)
410: Inventory-Supplies & Materials	454,510	0	0	0	0	0	454,510
413: Inventory-Printing & Graphics	37,361	0	0	0	0	0	37,361
415: Inventory-Maintenance	225,203	0	0	0	0	0	225,203
425: Inventory-Food Service	2,388,251	0	0	0	0	0	2,388,251
430: Prepaid Items	389,938	0	0	0	0	0	389,938
450: Investments	63,224,533	177,289,557	407,561	4,356,738	2,241,108	873,453	248,392,949
Total Assets	116,799,364	201,830,869	408,830	63,526,545	2,286,381	875,941	385,727,930
Liabilities and Fund Balance							
Liabilities							
601: Liabilities	7,112,378	(138,754)	0	0	195,400	140,308	7,309,332
605: Accrued Salaries & Benefits	12,224,418	0	0	0	0	0	12,224,418
606: Est. Property/Liability Ins Payable	1,424,211	0	0	0	0	0	1,424,211
607: Horace Mann Auto Ins Payable	123	0	0	0	0	0	123
608: Nutrition Svcs Prepaid	73,865	0	0	0	0	0	73,865
610: FICA/Medicare Payable	894,475	0	0	0	0	0	894,475
611: Industrial Insurance Payable	11,711	0	0	0	0	0	11,711
612: Retirement Payable	1,409,677	0	0	0	0	0	1,409,677
613: Withholding Tax Payable	(17,344)	0	0	0	0	0	(17,344)
615: Involuntary/Court Ordered Payable	77,693	0	0	0	0	0	77,693

Run Date: March 19, 2019
Run Time: 9:57 am
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TACOMA SCHOOL DISTRICT NO. 10
Combined Balance Sheet - All Funds
As Of: February 28, 2019

	Governmental Fund Types					Trust Fund	
	<u>General</u>	<u>Capital Projects</u>	<u>Transportation Vehicle</u>	<u>Debt Service</u>	<u>ASB</u>	<u>Private Purpose</u>	<u>Fund Total</u>
Liabilities and Fund Balance							
616: Sound Partnership Payable	1,825,429	0	0	0	0	0	1,825,429
617: Maintenance Deduct & Benefits Payable	(664,493)	0	0	0	0	0	(664,493)
618: UNUM Life Insurance Payable	90	0	0	0	0	0	90
619: Cancer Insurance Payable	28,996	0	0	0	0	0	28,996
622: Flex Plan Dependent Care Payable	(82,617)	0	0	0	0	0	(82,617)
623: Flex Plan Medical Payable	197,481	0	0	0	0	0	197,481
624: TSA Payable	212,792	0	0	0	0	0	212,792
625: Flex Plan - Health Savings Account	(1,890)	0	0	0	0	0	(1,890)
627: United Way Payable	(17,037)	0	0	0	0	0	(17,037)
629: Veba III/Sick Leave Payable	(188,891)	0	0	0	0	0	(188,891)
630: Salary Deferral	99,349	0	0	0	0	0	99,349
632: Benefits And Voluntary Deductions	269,727	0	0	0	0	0	269,727
633: Union Benefits Payable	6,880	0	0	0	0	0	6,880
634: Family and Medical Leave Payable	16,603	0	0	0	0	0	16,603
636: APA Salary Insurance Payable	66,858	0	0	0	0	0	66,858
637: Est Unemployment Payable	797,999	0	0	0	0	0	797,999
638: Est Compensated Absence Payable	275,136	0	0	0	0	0	275,136
639: Est Industrial Ins Payable	949,167	0	0	0	0	0	949,167
640: Due To Other Funds	25,254	556,225	0	0	22,845	2,075	606,398
641: AD & D Insurance Payable	(8,513)	0	0	0	0	0	(8,513)
642: Unclaimed Property Payable	(11,124)	0	0	0	0	0	(11,124)
643: Sales Tax Payable	22,592	0	0	0	0	0	22,592
650: Deposits - Grants	381,503	0	0	0	0	0	381,503
650: Deposits - Point of Sale	0	0	0	0	(200)	0	(200)
650: Deposits - Tuition	(13,380)	0	0	0	0	0	(13,380)
650: Deposits - Unavail RV	407	0	0	0	485	0	892
656: Garnishments Payable	(9,606)	0	0	0	0	0	(9,606)
657: State Retiree Subsidy Payable	260,255	0	0	0	0	0	260,255
660: Beneficiary (Deceased EE)	2,236	0	0	0	0	0	2,236
750: Unavailable Revenue	1,212	0	0	0	0	0	1,212
752: Unavailable Revenue-Tuition	(25,200)	0	0	0	0	0	(25,200)
754: Unavailable Rev-Cash Register System	2,750	0	0	0	0	0	2,750
760: Unavailable Revenue -Taxes Receivable	43,484,153	23,905,396	0	58,181,497	0	0	125,571,046

Run Date: March 19, 2019
Run Time: 9:57 am
Report ID: TS163.v5

TACOMA SCHOOL DISTRICT NO. 10
Combined Balance Sheet - All Funds
As Of: **February 28, 2019**

	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							
Total Liabilities	71,115,325	24,322,866	0	58,181,497	218,530	142,383	153,980,601
Fund Balance							
840: Nonspendable - Inventory & Prepaid Items	4,294,404	0	0	0	1,232	0	4,295,636
819: Restricted to Fund Purposes	0	0	408,831	0	2,066,618	0	2,475,449
821: Restricted for Carryover	1,060,151	0	0	0	0	0	1,060,151
830: Restricted for Debt Service	425,906	0	0	5,345,048	0	0	5,770,954
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	733,558	1,733,558
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
890: Unassigned Fund Balance	12,167,801	(27,489,872)	0	0	0	0	(15,322,071)
891: Unassigned for Minimum FB Policy	15,787,294	0	0	0	0	0	15,787,294
Total Fund Balance	45,684,039	177,508,002	408,831	5,345,048	2,067,851	733,558	231,747,329
Total Liabilities and Fund Balance	116,799,364	201,830,869	408,830	63,526,545	2,286,381	875,941	385,727,930

Run Date: March 19, 2019

Run Time: 9:58 am

Report ID: TS164.v3

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by State Object with % Spent
General Fund As Of: February 28, 2019



<u>State Object</u>	<u>Prior Year Adopted Budget</u>	<u>Prior Year Year to Date Actual</u>	<u>Under Budget (Over)</u>	<u>% Spent</u>	<u>Current Year Adopted Budget</u>	<u>Current Year Year to Date Actual</u>	<u>Under Budget (Over)</u>	<u>% Spent</u>
0 - Debit Transfer	2,407,146	897,881	1,509,265	37.3	2,468,161	818,665	1,649,496	33.2
1 - Credit Transfer	(2,407,146)	(897,881)	(1,509,265)	37.3	(2,468,161)	(818,665)	(1,649,496)	33.2
2 - Salaries - Certificated	193,841,795	91,823,195	102,018,600	47.4	207,569,848	104,157,284	103,412,564	50.2
3 - Salaries - Classified	72,603,838	35,976,151	36,627,687	49.6	74,327,874	37,726,997	36,600,877	50.8
4 - Employees Benefits & Payroll Taxes	102,145,367	51,720,994	50,424,373	50.6	104,916,811	54,610,143	50,306,668	52.1
5 - Supplies, Etc.	21,460,319	9,836,057	11,624,262	45.8	29,987,416	7,878,800	22,108,616	26.3
7 - Purchased Services	39,475,908	17,410,719	22,065,189	44.1	47,985,416	21,363,591	26,621,825	44.5
8 - Travel	863,688	426,441	437,247	49.4	760,722	291,418	469,304	38.3
9 - Capital Outlay	839,550	885,943	(46,393)	105.5	1,337,550	488,131	849,419	36.5
<u>District Total</u>	<u>431,230,465</u>	<u>208,079,499</u>	<u>223,150,966</u>	<u>48.3</u>	<u>466,885,637</u>	<u>226,516,365</u>	<u>240,369,273</u>	<u>48.5</u>

Run Date: March 19, 2019

Run Time: 10:00 am

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TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
General Fund As Of: February 28, 2019

	<u>Current Year Adopted Budget</u>	<u>Current Year Year to Date Actual</u>	<u>Under Budget (Over)</u>	<u>% Current Year Budget</u>	<u>% Prior Year Budget</u>
Resources Available					
Debt and Fiscal Management					
840: Nonspendable - Inventory & Prepaid Items	4,294,404	3,747,472	(546,932)	87.3	100.3
870: Committed to Contingencies	1,000,000	1,000,000	0	100.0	0.0
820: Assigned to Encumbrances	1,361,223	213,631	(1,147,592)	15.7	158.9
Total Debt and Fiscal Management	6,655,627	4,961,104	(1,694,523)	74.5	26.9
Restricted and Assigned FB					
821: Restricted for Carryover	1,377,948	1,060,151	(317,797)	76.9	75.9
830: Restricted for Debt Service	425,906	425,906	0	100.0	100.0
866: Assigned to Carryover	862,515	1,050,624	188,109	121.8	110.5
868: Assigned to C&I	2,083,677	2,083,677	0	100.0	120.0
875: Assigned to Future Operations	23,442	7,600,551	7,577,109	32,422.8	57.9
Total Restricted and Assigned FB	4,773,488	12,220,909	7,447,421	256.0	73.7
891: Unassigned for Minimum FB Policy	16,592,403	15,787,294	(805,109)	95.1	100.0
Total Beginning Fund Balance	28,021,518	32,969,307	4,947,789	117.7	88.0
Revenue					
1 - Local Taxes	60,276,029	39,113,970	(21,162,059)	64.9	45.4
2 - Local Non-Tax	7,688,913	4,086,077	(3,602,836)	53.1	56.0
3 - State - General Purpose	269,732,835	142,161,517	(127,571,318)	52.7	49.4
4 - State - Special Purpose	83,516,365	36,369,891	(47,146,474)	43.5	42.6
5 - Federal - General Purpose	445,022	129,808	(315,214)	29.2	31.4
6 - Federal - Special Purpose	38,759,542	15,741,085	(23,018,457)	40.6	42.4
7 - Revenue from other Districts	1,885,009	1,358,067	(526,942)	72.0	57.9
8 - Revenue from other Agencies	2,656,876	240,516	(2,416,360)	9.1	41.2
9 - Other Financing Sources	2,000,000	30,166	(1,969,834)	1.5	1.2
Total Revenue	466,960,591	239,231,097	(227,729,494)	51.2	46.7
Total Resources Available	494,982,109	272,200,404	(222,781,705)	55.0	50.2
Uses of Resources					
Expenditures					
01: Basic Education	238,264,681	116,534,520	121,730,161	48.9	48.8
02: Basic Education - ALE	426,688	175,514	251,174	41.1	36.4

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TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
General Fund As Of: February 28, 2019

	Current Year <u>Adopted</u> <u>Budget</u>	Current Year Year to Date_ <u>Actual</u>	Under Budget <u>(Over)</u>	% Current Year_ <u>Budget</u>	% Prior Year_ <u>Budget</u>
Uses of Resources					
03: Basic Education-1418 Open	2,721,526	1,063,816	1,657,710	39.1	36.8
21: Special Education, State	48,731,802	27,142,993	21,588,809	55.7	51.7
22: SPED Infants & Tod - State	1,833,111	140,783	1,692,328	7.7	52.2
24: Special Education, Federal	7,174,662	4,277,054	2,897,608	59.6	43.1
31: Career & Tech Ed, State	15,075,294	6,856,558	8,218,736	45.5	50.0
34: Middle School CTE	2,775,050	1,129,923	1,645,127	40.7	55.6
38: Career & Tech Ed, Federal	244,504	102,994	141,510	42.1	29.3
51: Disadvantaged, Federal	11,324,189	5,007,750	6,316,439	44.2	47.3
52: School Improvement, Federa	1,887,874	1,010,920	876,954	53.5	63.3
55: Learning Assistance Prog,	15,036,563	6,736,754	8,299,809	44.8	47.7
56: State Institutions, Ctrs &	673,667	315,054	358,613	46.8	49.9
57: NegleCTEd & Delinquent	116,183	64,342	51,841	55.4	43.9
58: Special & Pilot Programs	2,851,844	344,183	2,507,661	12.1	13.8
59: Institutions - Adult Jails	0	989	(989)	100.0	50.9
61: Head Start, Federal	5,567,224	2,761,375	2,805,849	49.6	51.2
64: Limited English Proficienc	389,526	188,003	201,523	48.3	83.3
65: Transitional Bilingual, St	6,460,089	3,198,985	3,261,104	49.5	48.9
68: Indian Education, Federal	292,551	147,117	145,434	50.3	53.3
69: Other Compensatory Program	0	6,261	(6,261)	100.0	100.0
73: Summer School	64,443	7,040	57,403	10.9	11.1
74: Highly Capable, State	698,010	219,880	478,130	31.5	52.7
79: Other Instructional Pgms	14,215,433	3,122,848	11,092,585	22.0	13.1
89: Community Services	538,700	383,531	155,169	71.2	44.9
97: District-Wide Support	63,188,269	31,359,661	31,828,608	49.6	49.3
98: Nutrition Svcs	11,930,653	7,161,766	4,768,887	60.0	64.8
99: Pupil Transportation	14,403,101	7,055,750	7,347,351	49.0	51.4
Total Expenditures	466,885,637	226,516,365	240,369,273	48.5	48.3
Total Uses of Resources	466,885,637	226,516,365	240,369,273	48.5	48.3
Ending Fund Balance	28,096,472	45,684,039	17,587,567	162.6	78.5
840: Nonspendable - Inventory & Prepaid Items	4,294,404	4,294,404	0	100.0	100.3
870: Committed to Contingencies	1,000,000	1,000,000	0	100.0	0.0
820: Assigned to Encumbrances	1,361,223	213,631	(1,147,592)	15.7	158.9
Total Debt and Fiscal Management	6,655,627	5,508,035	(1,147,592)	82.8	26.9
821: Restricted for Carryover	0	1,060,151	1,060,151	100.0	100.0

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TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
General Fund As Of: February 28, 2019

	Current Year Adopted Budget	Current Year Year to Date Actual	Under Budget (Over)	% Current Year Budget	% Prior Year Budget
830: Restricted for Debt Service	325,000	425,906	100,906	131.0	100.0
866: Assigned to Carryover	0	1,050,624	1,050,624	100.0	100.0
868: Assigned to C&I	0	2,083,677	2,083,677	100.0	100.0
875: Assigned to Future Operations	2,523,442	7,600,551	5,077,109	301.2	93.9
Total Restricted and Assigned FB	2,848,442	12,220,909	9,372,467	429.0	161.9
890: Unassigned Fund Balance	0	12,167,801	12,167,801	100.0	100.0
891: Unassigned for Minimum FB Policy	16,592,403	15,787,294	(805,109)	95.1	100.0
Total Fund Balance	26,096,472	45,684,039	19,587,567	175.1	78.5

Run Date: March 19, 2019
Run Time: 10:01 am
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TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account w/% Received
General Fund As Of: February 28, 2019

<u>State Account</u> <u>District Account</u>	<u>Prior Year</u> <u>Adopted</u> <u>Budget</u>	<u>Prior Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>	<u>Current Year</u> <u>Adopted</u> <u>Budget</u>	<u>Current Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>
1 - Local Taxes								
11000: Local Property Tax	86,000,000	39,354,927	(46,645,073)	45.8	59,933,957	39,113,970	(20,819,987)	65.3
13000: Sale Of Tax Title Property	1,941	0	(1,941)	0.0	1,941	0	(1,941)	0.0
19000: Other Local Taxes	611,432	0	(611,432)	0.0	340,131	0	(340,131)	0.0
1 - Local Taxes	86,613,373	39,354,927	(47,258,446)	45.4	60,276,029	39,113,970	(21,162,059)	64.9
2 - Local Non-Tax								
21000: Tuition & Fees - Unassigned	562,710	863,901	301,191	153.5	570,418	792,574	222,156	138.9
21010: Regular Student Fees	50,000	18,968	(31,032)	37.9	30,000	10,686	(19,314)	35.6
21020: ALE Student Fees	0	300	300	100.0	0	325	325	100.0
21730: Summer School - Tuition & Fees	0	(400)	(400)	100.0	0	0	0	100.0
21800: Convenience Fee	0	26,312	26,312	100.0	30,000	23,852	(6,149)	79.5
22000: Sales of Goods, Supplies, & Svcs	10,000	13,719	3,719	137.2	15,000	12,101	(2,899)	80.7
22010: Sale of Supplies & Svcs - FR 1	250,000	89,921	(160,079)	36.0	180,000	43,834	(136,166)	24.4
22020: Sale of Supplies & Svcs - FR 2	140,000	16,960	(123,040)	12.1	35,000	37,421	2,421	106.9
22030: Sale of Supplies & Svcs-Schools	0	200	200	100.0	0	100	100	100.0
22040: Sale of Recoverable Items	90,000	65,378	(24,622)	72.6	80,000	70,185	(9,815)	87.7
22050: Sale of Supplies & Svcs - Trip 1	35,000	53,351	18,351	152.4	120,000	67,873	(52,127)	56.6
22060: Sale of Supplies & Svcs - Trip 2	50,000	48,187	(1,813)	96.4	100,000	31,721	(68,279)	31.7
22100: Other Storeroom Sales	5,000	3,040	(1,960)	60.8	5,000	1,705	(3,295)	34.1
22200: Copy Center Reimbursements	50,000	42,694	(7,306)	85.4	60,000	28,052	(31,948)	46.8
22310: CTE Sales of Goods, Supplies & Svcs	40,000	24,006	(15,994)	60.0	40,000	21,770	(18,230)	54.4
22910: Nutrition Service Sales	1,592,014	1,052,122	(539,892)	66.1	1,701,567	1,031,007	(670,560)	60.6
22940: NS Sales - Special Events	0	7,220	7,220	100.0	12,954	1,881	(11,073)	14.5
22960: NS Sales - Breakfast	131,318	92,449	(38,869)	70.4	140,141	109,036	(31,105)	77.8
22981: NS Convenience Fees	42,583	0	(42,583)	0.0	40,133	0	(40,133)	0.0
22990: School Bus Revenue	0	4,235	4,235	100.0	0	3,870	3,870	100.0
23000: Investment Earnings	100,000	172,404	72,404	172.4	325,000	503,586	178,586	154.9
25000: Gifts, Grants, & Donations (Local)	349,440	170,282	(179,158)	48.7	300,000	126,883	(173,117)	42.3
26000: Fines & Damages	45,000	21,846	(23,154)	48.5	70,000	65,397	(4,603)	93.4
27000: Rentals & Leases	375,000	197,810	(177,191)	52.7	300,000	185,371	(114,629)	61.8
27020: Facility Use - Utility Surcharge	85,750	8,778	(76,972)	10.2	85,750	9,506	(76,244)	11.1
27030: Facility Use - Custodial Labor	251,350	118,560	(132,790)	47.2	251,350	113,526	(137,824)	45.2
27040: Facility Use - Field/Stadium Maint	13,600	1,045	(12,555)	7.7	13,600	1,210	(12,390)	8.9
27050: Facility Use - Security	0	0	0	100.0	0	0	0	100.0
27060: Facility Use - Theater Tech	29,000	21,634	(7,366)	74.6	29,000	16,538	(12,463)	57.0
28000: Insurance Recoveries	0	68,989	68,989	100.0	125,000	245,239	120,239	196.2
29000: Local Support Non Tax-Unassigned	1,127,000	431,418	(695,582)	38.3	1,002,000	426,398	(575,602)	42.6

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TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account w/% Received
General Fund As Of: February 28, 2019

<u>State Account</u> <u>District Account</u>	<u>Prior Year</u> <u>Adopted</u> <u>Budget</u>	<u>Prior Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>	<u>Current Year</u> <u>Adopted</u> <u>Budget</u>	<u>Current Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>
2 - Local Non-Tax								
29001: Procurement Card Rebates	500,000	102,688	(397,312)	20.5	500,000	61,693	(438,307)	12.3
29010: Cash Over/Short	0	3,230	3,230	100.0	0	3,383	3,383	100.0
29070: CPF Indirect	700,000	0	(700,000)	0.0	1,400,000	0	(1,400,000)	0.0
29100: E-Rate Discount	0	0	0	100.0	0	0	0	100.0
29220: Advertising Commissions	50,000	0	(50,000)	0.0	50,000	0	(50,000)	0.0
29230: Photography Commissions	70,000	37,993	(32,008)	54.3	70,000	38,180	(31,820)	54.5
29240: Vending-Beverage Commissions	1,000	600	(400)	60.0	1,000	829	(171)	82.9
29250: Vending-Food Commissions	1,000	680	(320)	68.0	1,000	347	(653)	34.7
29260: Other Commissions/Rebates	5,000	0	(5,000)	0.0	5,000	0	(5,000)	0.0
2 - Local Non-Tax	6,751,765	3,780,519	(2,971,246)	56.0	7,688,913	4,086,077	(3,602,836)	53.1
3 - State - General Purpose								
31000: Apportionment	194,932,463	98,573,158	(96,359,305)	50.6	254,250,053	134,602,751	(119,647,302)	52.9
31210: Apportionment - Special Ed	6,870,521	3,611,314	(3,259,207)	52.6	8,272,727	4,372,786	(3,899,941)	52.9
33000: Local Effort Assistance	10,721,923	2,856,899	(7,865,024)	26.6	7,210,055	3,185,714	(4,024,341)	44.2
36000: State Forests	0	0	0	100.0	0	266	266	100.0
39000: Other State General Purpose - Unassigned	0	0	0	100.0	0	0	0	100.0
3 - State - General Purpose	212,524,907	105,041,372	(107,483,535)	49.4	269,732,835	142,161,517	(127,571,318)	52.7
4 - State - Special Purpose								
41000: Special Purpose - Unassigned	8,500,000	174,209	(8,325,791)	2.0	6,500,000	0	(6,500,000)	0.0
41210: Special Education	28,639,459	13,968,561	(14,670,898)	48.8	36,179,991	18,254,010	(17,925,981)	50.5
41220: SPED Infants & Toddlers - State	1,488,812	820,915	(667,897)	55.1	1,924,767	1,289,115	(635,652)	67.0
41550: Learning Assistance	12,892,846	6,523,714	(6,369,132)	50.6	15,839,516	8,020,407	(7,819,109)	50.6
41560: State Institutions, Centers, and Homes - I	584,953	175,004	(409,949)	29.9	585,645	161,697	(423,948)	27.6
41580: Special & Pilot Programs	2,948,556	468,867	(2,479,689)	15.9	2,900,708	323,548	(2,577,160)	11.2
41590: Institutions - Juveniles in Adult Jail	87,013	23,720	(63,293)	27.3	0	0	0	100.0
41650: Transitional Bilingual	3,531,462	1,920,322	(1,611,140)	54.4	4,730,311	0	(4,730,311)	0.0
41740: Highly Capable	646,978	328,221	(318,757)	50.7	819,533	416,232	(403,301)	50.8
41980: School Nutrition Services	225,830	115,829	(110,001)	51.3	206,442	109,001	(97,441)	52.8
41990: Transportation - Operations	12,593,629	6,192,643	(6,400,986)	49.2	13,829,452	7,795,881	(6,033,571)	56.4
4 - State - Special Purpose	72,139,538	30,712,005	(41,427,533)	42.6	83,516,365	36,369,891	(47,146,474)	43.5
5 - Federal - General Purpose								
52000: Direct Federal Revenue - Unassigned	429,072	127,188	(301,884)	29.6	445,022	129,808	(315,214)	29.2
55000: Federal Forests	0	7,378	7,378	100.0	0	0	0	100.0

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TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account w/% Received
General Fund As Of: February 28, 2019

<u>State Account</u> <u>District Account</u>	<u>Prior Year</u> <u>Adopted</u> <u>Budget</u>	<u>Prior Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>	<u>Current Year</u> <u>Adopted</u> <u>Budget</u>	<u>Current Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>
5 - Federal - General Purpose	429,072	134,566	(294,506)	31.4	445,022	129,808	(315,214)	29.2
6 - Federal - Special Purpose								
61000: Special Purpose - OSPI Unassigned	12,000	8,750	(3,250)	72.9	12,000	0	(12,000)	0.0
61240: Special Ed - Supplemental	7,432,233	2,398,921	(5,033,312)	32.3	7,509,213	3,449,546	(4,059,667)	45.9
61380: CTE - Carl Perkins Grant	257,560	57,548	(200,012)	22.3	257,560	98,548	(159,012)	38.3
61510: Disadvantaged - Title IA	12,004,252	4,652,966	(7,351,286)	38.8	11,928,902	4,369,695	(7,559,207)	36.6
61520: School Improvement - TII, IV, V & VI	1,248,869	715,299	(533,570)	57.3	1,988,687	832,678	(1,156,009)	41.9
61570: Institutions - Neglected & Delinquent	122,387	44,841	(77,547)	36.6	122,387	56,097	(66,290)	45.8
61640: Limited English Proficiency	363,432	259,673	(103,759)	71.5	410,327	121,875	(288,452)	29.7
61880: Child Care - Federal	0	14,211	14,211	100.0	0	7,051	7,051	100.0
61890: Other Community Services	115,071	0	(115,071)	0.0	117,000	3,758	(113,242)	3.2
61910: Regular Lunch Reimbursement	171,979	87,362	(84,617)	50.8	168,771	91,664	(77,107)	54.3
61920: Reduced Price Lunch Reimbursement	636,094	350,168	(285,926)	55.0	679,482	364,562	(314,920)	53.7
61930: Free Lunch Reimbursement	6,240,663	2,878,956	(3,361,707)	46.1	5,955,726	2,737,396	(3,218,330)	46.0
61940: Certified Lunch Reimbursement	159,873	76,399	(83,474)	47.8	159,766	73,373	(86,393)	45.9
61950: Regular Breakfast Reimbursement	23,600	13,355	(10,245)	56.6	24,008	17,424	(6,584)	72.6
61960: Reduced Price Breakfast Reimbursement	160,799	89,637	(71,162)	55.7	172,898	89,268	(83,630)	51.6
61970: Free Breakfast Reimbursement	1,916,430	917,127	(999,303)	47.9	1,858,845	856,645	(1,002,200)	46.1
61980: Free Snack Reimbursement	63,068	20,805	(42,263)	33.0	55,777	28,114	(27,663)	50.4
61990: Fresh Fruit & Vegetable Reimbursement	102,400	36,692	(65,708)	35.8	85,909	32,793	(53,116)	38.2
62610: Head Start	5,978,898	2,550,416	(3,428,482)	42.7	6,151,783	2,036,601	(4,115,182)	33.1
62680: Indian Education - ED	174,149	85,568	(88,581)	49.1	181,765	68,970	(112,795)	37.9
63210: SPED Medicaid Match	0	45,767	45,767	100.0	0	75,378	75,378	100.0
69980: USDA Commodities	882,463	834,061	(48,402)	94.5	918,736	329,649	(589,087)	35.9
6 - Federal - Special Purpose	38,066,220	16,138,519	(21,927,701)	42.4	38,759,542	15,741,085	(23,018,457)	40.6
7 - Revenue from other Districts								
71210: Special Education	1,885,009	1,090,954	(794,055)	57.9	1,885,009	1,358,067	(526,942)	72.0
7 - Revenue from other Districts	1,885,009	1,090,954	(794,055)	57.9	1,885,009	1,358,067	(526,942)	72.0
8 - Revenue from other Agencies								
81000: Governmental Entities	202,241	70,053	(132,188)	34.6	0	5,139	5,139	100.0
82000: Private Foundations Revenue	0	135,550	135,550	100.0	1,178,898	36,161	(1,142,737)	3.1
85000: Educational Service Districts	1,218,621	379,463	(839,158)	31.1	1,477,978	199,216	(1,278,762)	13.5
8 - Revenue from other Agencies	1,420,862	585,066	(835,796)	41.2	2,656,876	240,516	(2,416,360)	9.1

9 - Other Financing Sources

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TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account w/% Received
General Fund As Of: February 28, 2019

State Account
District Account

9 - Other Financing Sources

93000: Sale of Equipment
 99000: Operating Transfers

9 - Other Financing Sources

District Total

<u>Prior Year Adopted Budget</u>	<u>Prior Year Year to Date Actual</u>	<u>Over Budget (Under)</u>	<u>% Received</u>	<u>Current Year Adopted Budget</u>	<u>Current Year Year to Date Actual</u>	<u>Over Budget (Under)</u>	<u>% Received</u>
0	21,265	21,265	100.0	0	30,166	30,166	100.0
1,765,000	0	(1,765,000)	0.0	2,000,000	0	(2,000,000)	0.0
-----	-----	-----	-----	-----	-----	-----	-----
1,765,000	21,265	(1,743,735)	1.2	2,000,000	30,166	(1,969,834)	1.5
<u>421,595,746</u>	<u>196,859,192</u>	<u>(224,736,554)</u>	<u>46.7</u>	<u>466,960,591</u>	<u>239,231,097</u>	<u>(227,729,494)</u>	<u>51.2</u>

Run Date: March 19, 2019

Run Time: 10:01 am

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TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: February 28, 2019

<u>Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Current Month</u>	<u>Current Year Year to Date</u>	<u>Encumbrance</u>	<u>Unspent / Unencumbered</u>	<u>Percent Expended</u>
01: Basic Education							
01000: Basic Education	175,856,071	180,972,807	14,817,004	91,924,771	84,279,332	4,768,704	97.4
01007: Basic Education - One Time	7,928,903	7,808,862	564,416	3,403,236	3,300,632	1,104,994	85.8
01011: Basic Education Enrichment	19,458,357	18,975,282	1,621,280	8,763,163	6,916,121	3,295,998	82.6
01030: BE Attendance BECCA	0	109,519	964	8,993	1,003	99,523	9.1
01040: BE Building Contributions	0	446,989	15,230	74,175	13,560	359,254	19.6
01050: BE Kindergarten Contributions	0	16,676	3,069	15,081	1,793	(199)	101.2
01065: BE Trans Bilingual Enrichment	643,293	507,165	30,958	159,120	182,740	165,305	67.4
01079: BE Categorical Carryover	254,157	(20,328)	0	0	0	(20,328)	0.0
01210: BE Fund Balance Special Ed	2,073,115	2,073,115	21,538	108,113	127,897	1,837,105	11.4
01240: BE SPED Peer Review Pool	85,000	85,000	3,699	16,924	6,718	61,358	27.8
01250: BE Campus Security	2,060,862	2,060,862	219,866	1,296,214	1,169,831	(405,183)	119.7
01257: BE School Safety - One Time	400,000	400,000	0	0	0	400,000	0.0
01280: BE HS Graduation	27,000	27,000	6,682	6,697	24,033	(3,731)	113.8
01281: BE HS Graduation Enrichment	51,000	51,000	0	0	0	51,000	0.0
01310: BE Para Coverage	5,000	5,000	148	1,039	0	3,961	20.8
01320: BE Peer Review Pool	75,000	75,000	0	0	0	75,000	0.0
01430: BE Instructional	2,713,241	2,713,241	210,029	1,236,870	1,198,023	278,349	89.7
01440: BE - Non-Instructional	353,578	353,578	14,774	125,140	84,957	143,482	59.4
01450: BE Instructional	0	0	6,064	39,335	92	(39,427)	100.0
01460: BE FB Non-Instructional	0	0	95	1,033	47	(1,080)	100.0
01470: BE High Needs Support	1,480,269	1,480,269	112,472	664,402	674,087	141,781	90.4
01480: BE Strategic Goals/Initiatives	406,196	424,015	10,543	21,557	126,899	275,559	35.0
01650: BE Special Programs	0	0	2,920	165,316	4,753	(170,069)	100.0
01651: BE Special Programs Enrichment	1,130,564	1,145,564	88,544	538,001	499,854	107,708	90.6
01657: BE Special Programs - One Time	1,154,368	1,154,368	98,856	294,040	89,010	771,317	33.2
01660: BE Next Move	171,577	171,577	14,785	92,142	87,093	(7,659)	104.5
01701: BE OP OT Relief Pool	95,000	63,579	0	34,848	0	28,731	54.8
01880: BE Partner Schools	7,741,278	7,635,129	751,537	4,528,094	4,337,054	(1,230,018)	116.1
01881: BE Partner Schools Enrichment	1,000,000	1,000,000	69,691	389,198	314,935	295,867	70.4
01901: BE Running Start	2,045,172	2,292,221	81,230	720,580	1,002,420	569,221	75.2
01905: BE Int'l Baccalaureate	879,901	879,901	53,130	334,672	254,114	291,115	66.9
01915: BE Bargained Enhancement 5-10	1,327,292	1,327,292	9,341	53,515	9,972	1,263,805	4.8
01940: BE MS Athletic Reserve	0	61,693	0	1,000	0	60,693	1.6
01990: BE Curriculum & Instruction	3,964,810	2,467,585	47,869	1,403,050	123,238	941,298	61.9

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TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: February 28, 2019

<u>Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Current Month</u>	<u>Current Year Year to Date</u>	<u>Encumbrance</u>	<u>Unspent / Unencumbered</u>	<u>Percent Expended</u>
01: Basic Education							
01991: BE Curriculum & Instruction 1x	2,083,677	2,052,140	0	0	0	2,052,140	0.0
01993: BE Curriculum & Inst Enrichmen	2,800,000	1,300,000	14,941	114,201	105,913	1,079,887	16.9
Total 01: Basic Education	238,264,681	240,116,101	18,891,675	116,534,520	104,936,121	18,645,460	92.2
02: Basic Education - ALE							
02000: BE Alternative Learning Exp	426,688	426,688	16,742	175,514	70,252	180,921	57.6
Total 02: Basic Education - ALE	426,688	426,688	16,742	175,514	70,252	180,921	57.6
03: Basic Education-1418 Open							
03000: Basic Ed - 1418 Open Doors	2,721,526	2,692,043	96,975	1,063,816	1,300,452	327,775	87.8
Total 03: Basic Education-1418 Open	2,721,526	2,692,043	96,975	1,063,816	1,300,452	327,775	87.8
21: Special Education, State							
21000: Special Education - State	42,723,802	44,219,068	4,225,058	25,361,165	23,551,150	(4,693,247)	110.6
21011: Special Education Enrichment	5,000,000	5,000,000	283,944	1,364,800	1,930,920	1,704,280	65.9
21560: SPED - State Safety Net	1,000,000	1,000,000	65,244	416,415	379,482	204,103	79.6
21720: SPED - District Settlement	8,000	8,000	0	613	184	7,203	10.0
21900: SPED Work Training	0	2,237	0	0	0	2,237	0.0
Total 21: Special Education, State	48,731,802	50,229,305	4,574,246	27,142,993	25,861,736	(2,775,424)	105.5
22: SPED Infants & Tod - State							
22000: SPED Infants & Toddlers-State	1,833,111	2,480,090	183	140,783	21,917	2,317,390	6.6
Total 22: SPED Infants & Tod - State	1,833,111	2,480,090	183	140,783	21,917	2,317,390	6.6
24: Special Education, Federal							
24508: SPED IDEAB Flow Thru 17-18	0	0	(1,592)	60,251	0	(60,251)	100.0
24509: SPED IDEAB Flow Thru 18-19	6,050,711	6,050,711	628,618	3,744,574	3,619,298	(1,313,161)	121.7
24518: SPED IDEAB Preschool 17-18	0	0	0	1,706	0	(1,706)	100.0
24519: SPED IDEAB Preschool 18-19	214,291	214,291	17,315	104,000	97,813	12,478	94.2
24568: SPED Safety Net 17-18	0	0	0	11,563	0	(11,563)	100.0
24569: SPED Safety Net 18-19	909,660	909,660	60,319	354,961	346,506	208,193	77.1
Total 24: Special Education, Federal	7,174,662	7,174,662	704,661	4,277,054	4,063,617	(1,166,009)	116.3
31: Career & Tech Ed, State							
31000: CTE Technical Support	149,881	149,881	13,015	100,273	76,735	(27,127)	118.1
31200: CTE JROTC	539,400	539,400	48,307	302,397	259,386	(22,384)	104.1
31510: CTE Administration	4,645,713	2,626,695	180,089	924,029	927,139	775,528	70.5
31600: CTE Agriculture & Science	489,364	489,364	38,731	253,203	219,041	17,120	96.5
31605: CTE Lincoln Tree Farm Harvest	0	0	6,767	11,913	19,458	(31,371)	100.0
31610: CTE Business Education	1,450,824	1,450,824	113,690	729,309	679,721	41,794	97.1

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TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: February 28, 2019

<u>Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Current Month</u>	<u>Current Year Year to Date</u>	<u>Encumbrance</u>	<u>Unspent / Unencumbered</u>	<u>Percent Expended</u>
31: Career & Tech Ed, State							
31620: CTE Marketing Education	376,243	376,243	34,814	227,189	202,526	(53,472)	114.2
31630: CTE Diversified Occupations	943,739	1,033,190	101,886	550,654	565,531	(82,995)	108.0
31640: CTE Trade & Industry	1,772,830	1,772,830	171,027	1,076,766	913,727	(217,663)	112.3
31650: CTE Family & Consumer Science	1,036,933	1,036,933	101,808	700,653	586,770	(250,490)	124.2
31660: CTE Next Move	293,594	293,594	8,388	80,218	49,764	163,613	44.3
31670: CTE Technology	705,605	705,605	66,634	423,926	361,555	(79,876)	111.3
31680: CTE Health Occupations	305,473	350,245	36,512	271,883	208,411	(130,049)	137.1
31710: CTE Career Guidance	633,697	633,697	55,541	350,925	325,957	(43,186)	106.8
31880: CTE Partner School	1,423,467	1,423,467	111,777	720,677	658,278	44,512	96.9
31901: CTE Running Start	140,719	103,380	6,151	35,078	116,422	(48,120)	146.5
31902: CTE Open Doors	167,812	167,559	0	97,464	42,536	27,559	83.6
Total 31: Career & Tech Ed, State	15,075,294	13,152,907	1,095,135	6,856,558	6,212,957	83,392	99.4
34: Middle School CTE							
34500: CTE Middle School	2,775,050	2,645,576	152,895	1,129,923	1,042,075	473,578	82.1
Total 34: Middle School CTE	2,775,050	2,645,576	152,895	1,129,923	1,042,075	473,578	82.1
38: Career & Tech Ed, Federal							
38508: CTE Perkins Grant 17-18	0	0	0	476	0	(476)	100.0
38509: CTE Perkins Grant 18-19	244,504	244,504	8,455	102,518	41,297	100,689	58.8
38539: Non-Traditional Fields	0	4,286	0	0	0	4,286	0.0
Total 38: Career & Tech Ed, Federal	244,504	248,790	8,455	102,994	41,297	104,498	58.0
51: Disadvantaged, Federal							
51209: OSSI Targeted/Comprehensive	0	327,516	19,290	49,874	49,427	228,214	30.3
51408: T1 SIG Cohort III Yr 4 17-18	0	0	4,570	35,113	5,592	(40,705)	100.0
51409: T1 SIG Cohort III Yr 5 18-19	143,345	143,345	6,449	36,707	26,169	80,469	43.9
51507: T1-A Disadvantaged 16-17	0	0	43	82	0	(82)	100.0
51508: T1-A Disadvantaged 17-18	0	0	0	163,508	0	(163,508)	100.0
51509: T1-A Disadvantaged 18-19	11,048,188	11,048,188	764,261	4,651,532	4,404,156	1,992,500	82.0
51538: T10-C Homeless Ed 17-18	0	0	0	(49)	0	49	100.0
51539: T10-C Homeless Ed 18-19	37,972	43,830	3,780	22,068	21,972	(210)	100.5
51608: T1-D Neglect & Delinqnt 17-18	0	0	0	807	0	(807)	100.0
51609: T1-D Neglect & Delinqnt 18-19	94,684	93,654	8,375	45,744	43,251	4,660	95.0
51638: T1-A Priority/Focus Schools 18	0	0	0	2,363	0	(2,363)	100.0
Total 51: Disadvantaged, Federal	11,324,189	11,656,533	806,768	5,007,750	4,550,567	2,098,216	82.0
52: School Improvement, Federa							

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TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: February 28, 2019

<u>Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Current Month</u>	<u>Current Year Year to Date</u>	<u>Encumbrance</u>	<u>Unspent / Unencumbered</u>	<u>Percent Expended</u>
52: School Improvement, Federa							
52428: Title IV - Part A	0	0	0	442	0	(442)	100.0
52429: Title IV - Part A	635,934	635,934	102,027	307,912	262,581	65,441	89.7
52477: T2-A Teacher Quality 16-17	0	0	6	0	0	0	100.0
52478: T2-A Teacher Quality 17-18	0	0	0	3,908	0	(3,908)	100.0
52479: T2-A Teacher Quality 18-19	1,251,940	1,251,940	118,410	698,658	683,694	(130,412)	110.4
Total 52: School Improvement, Federa	1,887,874	1,887,874	220,444	1,010,920	946,274	(69,320)	103.7
55: Learning Assistance Prog,							
55500: Learning Assistance Program	9,905,593	9,905,593	834,467	5,091,635	4,941,853	(127,895)	101.3
55520: LAP - High Poverty	5,130,970	5,892,342	276,181	1,645,118	1,007,257	3,239,967	45.0
Total 55: Learning Assistance Prog,	15,036,563	15,797,935	1,110,648	6,736,754	5,949,109	3,112,072	80.3
56: State Institutions, Ctrs &							
56007: Remann Hall - One Time	114,312	114,312	9,435	56,929	55,982	1,402	98.8
56510: Remann Hall	559,355	559,355	41,530	258,125	158,822	142,408	74.5
Total 56: State Institutions, Ctrs &	673,667	673,667	50,965	315,054	214,804	143,809	78.7
57: NegleCTEd & Delinquent							
57518: T1-D Neglect/Delinquent 17-18	0	0	0	990	0	(990)	100.0
57519: T1-D Neglect/Delinquent 18-19	116,183	165,426	10,520	63,352	55,943	46,131	72.1
Total 57: NegleCTEd & Delinquent	116,183	165,426	10,520	64,342	55,943	45,141	72.7
58: Special & Pilot Programs							
58020: Collection of Evidence	25,000	66,400	47	2,225	0	64,175	3.4
58079: Certification Bonus	2,108,721	2,108,721	0	2	0	2,108,719	0.0
58085: Academic Acceleration	0	13,072	0	0	0	13,072	0.0
58148: Required Action District 17-18	0	0	0	3,777	0	(3,777)	100.0
58149: Required Action District 18-19	317,688	317,688	27,871	128,199	116,122	73,368	76.9
58169: Homeless Student Stability 19	80,752	78,771	6,511	39,885	38,401	484	99.4
58219: Jobs for America's Graduate WA	0	9,346	0	0	0	9,346	0.0
58229: IB Registration Fee Reimb-Foss	0	6,364	0	0	0	6,364	0.0
58239: Comprehensive School Improv.	0	0	620	620	0	(620)	100.0
58269: WaKIDS Training	0	4,521	0	3,808	0	713	84.2
58279: Dual Credit Equitable Expansio	0	23,365	0	0	0	23,365	0.0
58319: Beg Ed Support Team 18-19	207,944	219,627	19,394	109,013	105,348	5,265	97.6
58329: STEM Lighthouse Schools	0	20,000	0	0	0	20,000	0.0
58339: Aerospace & Adv. Manufacturing	0	18,692	0	0	0	18,692	0.0
58638: Priority Schools-Non Title I	0	0	0	3	0	(3)	100.0

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TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: February 28, 2019

<u>Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Current Month</u>	<u>Current Year Year to Date</u>	<u>Encumbrance</u>	<u>Unspent / Unencumbered</u>	<u>Percent Expended</u>
58: Special & Pilot Programs							
58659: Educational Leadership Intern	0	8,560	1,243	4,754	349	3,456	59.6
58669: Recruiting Wash Teachers 18-19	0	21,250	2,532	6,435	2,060	12,755	40.0
58679: WA 1st Robotics Competition 19	0	13,366	0	6,493	0	6,873	48.6
58689: WA FIRST-FIRST Lego League 19	0	1,029	0	430	0	599	41.8
58699: WA FIRST- FIRST Tech Challenge	0	6,777	1,294	3,349	0	3,428	49.4
58729: Advanced Placement Computer 19	0	9,000	501	1,083	1,029	6,887	23.5
58759: OSSI Targeted/Comprehensive	0	60,749	0	0	0	60,749	0.0
58779: TPEP Teacher Training 18-19	111,739	116,714	1,571	34,107	675	81,932	29.8
Total 58: Special & Pilot Programs	2,851,844	3,124,012	61,584	344,183	263,986	2,515,843	19.5
59: Institutions - Adult Jails							
59100: Inst - Juveniles in Adult Jail	0	10,142	0	989	0	9,153	9.8
Total 59: Institutions - Adult Jails	0	10,142	0	989	0	9,153	9.8
61: Head Start, Federal							
61517: Head Start Regular 16-17	0	0	0	0	2,912	(2,912)	100.0
61518: Head Start Regular 17-18	0	1,495,747	1,074	1,032,888	11,627	451,232	69.8
61519: Head Start Regular 18-19	5,501,094	5,501,094	446,842	1,725,990	2,466,083	1,309,022	76.2
61528: Head Start Training 17-18	0	56,052	0	1,110	0	54,942	2.0
61529: Head Start Training 18-19	66,130	66,130	0	1,387	0	64,743	2.1
Total 61: Head Start, Federal	5,567,224	7,119,023	447,916	2,761,375	2,480,622	1,877,027	73.6
64: Limited English Proficienc							
64508: Limited English 17-18	0	0	0	0	16,000	(16,000)	100.0
64509: Limited English 18-19	389,526	404,089	72,273	188,003	137,021	79,065	80.4
Total 64: Limited English Proficienc	389,526	404,089	72,273	188,003	153,021	63,065	84.4
65: Transitional Bilingual, St							
01065: BE Trans Bilingual Enrichment	2,431,206	2,426,635	214,485	1,221,715	1,225,920	(21,000)	100.9
65000: Transitional Bilingual	4,028,883	4,038,610	379,231	1,977,270	1,729,745	331,595	91.8
Total 65: Transitional Bilingual, St	6,460,089	6,465,245	593,716	3,198,985	2,955,665	310,595	95.2
68: Indian Education, Federal							
68011: Indian Education Enrichment	120,000	120,000	7,957	47,142	47,976	24,882	79.3
68508: Indian Education 17-18	0	0	0	0	331	(331)	100.0
68509: Indian Education 18-19	172,551	161,435	15,433	99,975	85,006	(23,547)	114.6
Total 68: Indian Education, Federal	292,551	281,435	23,389	147,117	133,314	1,004	99.6
69: Other Compensatory Program							
69100: SPED Reimbursable	0	0	3	207	17,476	(17,683)	100.0

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TACOMA SCHOOL DISTRICT NO. 10
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General Fund As Of: February 28, 2019

<u>Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Current Month</u>	<u>Current Year Year to Date</u>	<u>Encumbrance</u>	<u>Unspent / Unencumbered</u>	<u>Percent Expended</u>
69: Other Compensatory Program							
69200: District Conferences	0	22,322	0	6,054	1,453	14,815	33.6
Total 69: Other Compensatory Program	0	22,322	3	6,261	18,929	(2,868)	112.8
73: Summer School							
73000: Summer School - District	0	0	0	755	0	(755)	100.0
73010: Summer School - Buildings	0	6,374	0	6,286	0	88	98.6
73880: Summer School - Partner School	64,443	64,443	0	0	0	64,443	0.0
Total 73: Summer School	64,443	70,817	0	7,040	0	63,777	9.9
74: Highly Capable, State							
74000: Highly Capable	698,010	699,157	38,548	219,880	156,381	322,896	53.8
Total 74: Highly Capable, State	698,010	699,157	38,548	219,880	156,381	322,896	53.8
79: Other Instructional Pgms							
	0	0	287	287	0	(287)	100.0
79000: Other Instructional Programs	8,486,306	4,140,512	0	0	0	4,140,512	0.0
79010: Tuition Based Preschool	468,000	480,598	40,627	260,591	244,042	(24,036)	105.0
79039: Dream Factory Learning Center	0	25,000	0	0	0	25,000	0.0
79040: Head Start Contributions	0	82	0	668	0	(586)	814.6
79108: Early Childhood Ed 17-18	0	0	0	0	0	0	100.0
79109: Early Childhood Ed 18-19	1,455,640	1,368,564	110,956	667,171	601,119	100,274	92.7
79128: Whole Kids Foundation	0	1,585	0	0	0	1,585	0.0
79149: Project Lead the Way Gateway	0	10,000	0	3,761	0	6,239	37.6
79169: Truancy Support	48,000	48,000	0	0	0	48,000	0.0
79188: Wallace Foundation 17-18	0	0	673	0	5,047	(5,047)	100.0
79189: Wallace Foundation 18-19	978,898	978,898	139,738	434,436	245,166	299,297	69.4
79208: JROTC - Army 17-18	0	0	0	1,799	0	(1,799)	100.0
79209: JROTC - Army 18-19	189,540	189,540	9,863	65,118	47,489	76,933	59.4
79229: Refugee Impact 08-9	12,000	12,000	0	0	0	12,000	0.0
79259: Rockefeller Philanthropy Advis	0	5,000	37	37	0	4,963	0.7
79269: JROTC - Navy 18-19	73,712	73,712	7,001	42,511	38,023	(6,822)	109.3
79270: JROTC - Navy Start Up	0	0	0	473	0	(473)	100.0
79299: JROTC - Navy Orientation 18-19	0	488	0	488	0	0	100.0
79310: SPED Community Preschool	1,923,139	1,923,139	178,750	1,055,335	1,040,120	(172,316)	109.0
79339: City of Tacoma Mini Grants 19	0	4,000	0	0	0	4,000	0.0
79345: Gates AP/IB Support	0	17,852	0	202	0	17,650	1.1
79359: Jobs for America's Graduates	0	30,000	0	512	0	29,488	1.7

Run Date: March 19, 2019

Run Time: 10:01 am

Report ID:TS152.v3

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: February 28, 2019

<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							
79379: Stuart Foundation Grant 18-19	200,000	200,000	15,715	201,781	0	(1,781)	100.9
79389: ECEAP USDA Meals/Snacks 18-19	22,338	0	0	0	0	0	100.0
79447: WA STEM-NGA WBL Lab	0	2,932	0	0	0	2,932	0.0
79508: JROTC - Air Force 17-18	0	0	0	895	0	(895)	100.0
79509: JROTC - Air Force 18-19	83,230	83,230	6,648	41,714	39,616	1,900	97.7
79538: JROTC - Marines 17-18	0	0	0	900	0	(900)	100.0
79539: JROTC - Marines 18-19	98,540	98,540	8,150	50,618	47,233	689	99.3
79580: Curriculum Fundraising	0	603,321	34,015	187,942	29,285	386,093	36.0
79585: International Exchange Program	102,418	102,418	9,091	58,780	53,942	(10,304)	110.1
79590: Read 2 Me (formerly Werlin)	42,247	42,247	0	14,000	21,000	7,247	82.8
79678: College Spark Washington Yr 1	0	0	0	0	9,000	(9,000)	100.0
79679: College Spark Washington Yr 2	0	48,000	2,347	2,347	0	45,653	4.9
79693: Lincoln Ctr Gates Grant	0	13,655	0	0	0	13,655	0.0
79733: Lincoln Ctr Extended Day Supp.	0	6,876	0	0	0	6,876	0.0
79754: Greater Tacoma Community Fdtn	0	6,870	165	3,944	0	2,926	57.4
79755: Tacoma Schools Fdtn Awards	0	39,080	7,486	9,329	2,968	26,783	31.5
79799: GRADS-Teen Parent Enhance	0	4,000	0	1,387	0	2,613	34.7
79818: Tacoma Whole Child Int 17-18	0	29,680	0	8,389	50,001	(28,710)	196.7
79827: Early Warning Indicator Sys Y3	0	0	0	0	20,000	(20,000)	100.0
79850: Arts Collaboration	31,425	31,425	1,685	3,674	8,697	19,054	39.4
79899: Partners in Science Suppl Prog	0	7,000	0	437	0	6,563	6.2
79910: NFL Foundation	0	698	0	0	0	698	0.0
79948: Bridge to College Courses Yr 3	0	2,866	159	1,320	0	1,546	46.0
79959: Art for the Sake of Art 18-19	0	10,000	0	0	0	10,000	0.0
79978: The Hartford Commitment	0	10,000	0	0	0	10,000	0.0
79999: Ben B. Cheney Foundation	0	2,000	(47)	2,000	0	0	100.0
Total 79: Other Instructional Pgms	14,215,433	10,653,808	573,347	3,122,848	2,502,748	5,028,212	52.8
89: Community Services							
89010: Facility Use	177,250	177,250	13,814	110,356	12,050	54,844	69.1
89020: Facility Use - Fields	7,350	7,350	0	238	6,837	275	96.3
89030: Facility Use - Swim Pools	7,100	7,100	0	4,515	1,866	719	89.9
89040: Facility Use - Stadiums	31,000	31,000	0	4,397	0	26,603	14.2
89050: Facility Use - Theaters	157,000	157,000	7,903	87,889	7,866	61,244	61.0
89060: Facility Use - Other	42,000	42,000	3,738	11,877	2,624	27,499	34.5

Run Date: March 19, 2019

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TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: February 28, 2019

<u>Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Current Month</u>	<u>Current Year Year to Date</u>	<u>Encumbrance</u>	<u>Unspent / Unencumbered</u>	<u>Percent Expended</u>
89: Community Services							
89150: Summer Nutrition Svcs	117,000	117,000	0	0	0	117,000	0.0
89160: Community Partnerships	0	0	24,531	164,258	141,164	(305,422)	100.0
Total 89: Community Services	538,700	538,700	49,986	383,531	172,407	(17,237)	103.2
97: District-Wide Support							
97000: District-Wide Support	38,886,203	38,844,347	2,316,492	19,925,212	14,253,977	4,665,157	88.0
97011: District-Wide Support Enrichme	20,593,422	19,328,638	1,383,704	8,144,264	8,359,568	2,824,807	85.4
97090: DWS Tech General Admin	2,000,000	2,000,000	0	2,446,214	113,534	(559,748)	128.0
97093: DWS Tech Util/Net	152,246	152,246	19,952	292,529	161,853	(302,136)	298.5
97109: Urgent Repair Grant	0	23,826	0	0	0	23,826	0.0
97460: DWS FB Non-Instructional	0	0	0	3,609	0	(3,609)	100.0
97580: DWS Security	1,525,406	1,515,406	82,454	545,028	475,579	494,798	67.3
97880: DWS Partner School	30,992	30,992	0	2,805	14,538	13,649	56.0
Total 97: District-Wide Support	63,188,269	61,895,455	3,802,603	31,359,661	23,379,049	7,156,745	88.4
98: Nutrition Svcs							
98000: Nutrition Services	11,444,361	11,444,361	961,358	7,103,846	5,384,644	(1,044,128)	109.1
98011: Nutrition Services Enrichment	486,292	486,292	10,006	58,062	59,415	368,814	24.2
98030: Nutrition Svcs - Summer	0	0	0	(142)	0	142	100.0
98109: NSLP Equipment Assistance	0	31,536	0	0	35,230	(3,694)	111.7
Total 98: Nutrition Svcs	11,930,653	11,962,189	971,365	7,161,766	5,479,289	(678,867)	105.7
99: Pupil Transportation							
99000: Pupil Transportation	14,078,432	14,001,628	2,662,429	7,312,166	6,497,880	191,583	98.6
99011: Pupil Transportation Enrichmen	941,312	941,312	0	0	0	941,312	0.0
99110: Transportation - Ex Curr	330,000	330,000	0	0	0	330,000	0.0
99120: Transportation - Field Trips	(946,643)	(981,294)	(45,326)	(256,416)	0	(724,878)	26.1
Total 99: Pupil Transportation	14,403,101	14,291,646	2,617,104	7,055,750	6,497,880	738,017	94.8
District Total	466,885,637	466,885,637	36,992,145	226,516,365	199,460,411	40,908,861	91.2

ASSOCIATED STUDENT BODY FUND

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

Run Date: March 19, 2019
Run Time: 10:02 am
Report ID: TS161.v6

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
Associated Student Body Fund As Of: February 28, 2019



	Current Year <u>Adopted</u> <u>Budget</u>	Current Year Year to Date <u>Actual</u>	Under Budget (Over)	% Current Year_ <u>Budget</u>	% Prior Year_ <u>Budget</u>
Resources Available					
Restricted Fund Balance					
819: Restricted to Fund Purposes	1,521,889	1,938,468	416,579	127.4	118.7
Total Restricted Fund Balance	1,521,889	1,938,468	416,579	127.4	118.7
Nonspendable and Assigned Fund Balance					
840: Nonspendable - Inventory & Prepaid Items	0	1,232	1,232	100.0	100.0
Total Nonspendable and Assigned Fund Balance	0	1,232	1,232	100.0	100.0
Total Beginning Fund Balance	1,521,889	1,939,700	417,811	127.5	120.2
Revenue					
1 - General Student Body	1,186,367	495,369	(690,998)	41.8	44.3
2 - Athletics	332,870	202,228	(130,642)	60.8	67.6
3 - Classes	501,430	90,569	(410,861)	18.1	22.8
4 - Clubs	1,836,527	214,496	(1,622,031)	11.7	14.6
6 - Private Money	134,750	4,559	(130,191)	3.4	8.8
Total Revenue	3,991,944	1,007,220	(2,984,724)	25.2	28.3
Total Resources Available	5,513,833	2,946,921	(2,566,912)	53.4	55.5
Uses of Resources					
Expenditures					
1 - General Student Body	1,291,677	387,114	904,563	30.0	34.2
2 - Athletics	324,434	204,441	119,993	63.0	63.3
3 - Classes	394,061	67,875	326,186	17.2	20.5
4 - Clubs	1,747,773	216,365	1,531,408	12.4	19.2
6 - Private Money	134,750	3,275	131,475	2.4	1.3
Total Expenditures	3,892,695	879,070	3,013,625	22.6	27.2
Total Uses of Resources	3,892,695	879,070	3,013,625	22.6	27.2
Ending Fund Balance	1,621,138	2,067,851	446,713	127.6	115.6

Run Date: March 19, 2019

Run Time: 10:03 am

Report ID: TS157.v5

TACOMA SCHOOL DISTRICT NO. 10
ASB Statement Of Revenue and Expenditure by BRC
Associated Student Body Fund February 28, 2019

<u>BRC</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Adopted Budget Expenditures</u>	<u>Fund Balance w/o Imprest Funds</u>	<u>Imprest Funds</u>	<u>Fund Balance</u>
011 Finance	1,104	6	0	0	1,110	0	1,110
101 Arlington	3,916	41	684	2,900	3,272	0	3,272
103 Birney	8,517	158	593	12,047	8,082	0	8,082
104 Blix	909	578	0	1,695	1,487	0	1,487
105 Boze	8,935	14,191	9,823	26,520	13,303	0	13,303
107 Browns Pt	13,064	334	0	45,350	13,398	0	13,398
109 Bryant	9,315	1,201	558	20,000	9,958	0	9,958
110 Crescent Hts	1,027	398	347	1,000	1,079	0	1,079
113 DeLong	6,619	1,085	232	21,200	7,472	0	7,472
115 Downing	6,231	4,075	6,060	15,100	4,247	0	4,247
117 Edison	3,102	504	0	1,000	3,606	0	3,606
119 Fawcett	4,433	14,402	3,757	17,600	15,078	0	15,078
121 Fern Hill	283	3	0	9,000	286	0	286
123 Franklin	2,789	33	0	12,100	2,822	0	2,822
125 Geiger	3,151	2,303	273	28,775	5,181	0	5,181
133 Jefferson	2,767	46	0	2,700	2,813	0	2,813
135 Larchmont	1,626	3,485	459	15,500	4,653	0	4,653
137 Lister	4,944	4,822	6,567	15,945	3,199	0	3,199
139 Lowell	3,186	675	35	3,000	3,826	0	3,826
143 Lyon	2,722	1,478	789	2,900	3,411	0	3,411
147 Manitou Pk	5,177	1,805	569	10,775	6,414	0	6,414
149 Mann	6	705	48	1,200	664	0	664
151 McCarver	3,921	2,219	1,000	15,300	5,140	0	5,140
157 NE Tacoma	8,485	2,831	379	29,500	10,936	0	10,936
163 Pt Defiance	2,972	7,323	9,979	12,700	316	0	316
165 Reed	3,486	518	674	4,200	3,330	0	3,330
169 Roosevelt	4,998	409	555	6,000	4,852	0	4,852
175 Sheridan	1,111	3,150	4,078	43,500	184	0	184
177 Sherman	3,519	17,184	14,494	16,665	6,209	0	6,209
179 Stanley	1,179	14	0	1,000	1,193	0	1,193
181 Skyline	8,895	12,577	12,252	4,975	9,221	0	9,221
183 Wainwright	12,163	13,217	12,548	34,300	12,832	0	12,832
185 Washington	5,499	17,577	16,872	29,780	6,204	0	6,204
187 Whitman	3,963	873	0	1,350	4,835	0	4,835
189 Whittier	2,240	25	222	0	2,043	0	2,043
200 Giaudrone	47,198	24,900	33,383	82,460	38,714	0	38,714
202 Baker	126,798	30,153	16,674	52,650	140,278	0	140,278

Run Date: March 19, 2019

Run Time: 10:03 am

Report ID: TS157.v5

TACOMA SCHOOL DISTRICT NO. 10
ASB Statement Of Revenue and Expenditure by BRC
Associated Student Body Fund February 28, 2019

<u>BRC</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Adopted Budget Expenditures</u>	<u>Fund Balance w/o Imprest Funds</u>	<u>Imprest Funds</u>	<u>Fund Balance</u>
206 Gray	40,049	37,752	24,964	92,700	52,837	0	52,837
208 Hunt	16,545	197	0	0	16,742	0	16,742
210 Jason Lee	23,848	7,770	8,910	59,550	22,708	0	22,708
212 Mason	76,751	8,838	18,194	104,250	67,395	0	67,395
216 Meeker	85,558	16,492	50,720	167,976	51,329	0	51,329
218 Stewart	33,554	39,727	37,901	51,500	35,379	0	35,379
220 Truman	72,648	55,286	12,277	120,075	115,657	0	115,657
221 First Creek	25,078	27,966	22,734	49,600	30,310	0	30,310
224 Foss	88,331	57,811	39,073	162,470	107,069	0	107,069
226 Lincoln	199,378	83,084	67,590	424,710	214,872	0	214,872
228 Mt Tahoma	189,574	88,092	68,319	227,962	209,346	0	209,346
230 Stadium	257,411	188,542	185,234	800,510	260,719	0	260,719
232 Wilson	365,837	123,475	113,914	750,405	375,397	0	375,397
234 Oakland	3,935	629	838	3,285	3,727	0	3,727
235 IDEA School	4,270	332	128	2,400	4,474	0	4,474
237 Tacoma School For The Arts	30,866	8,995	6,632	96,655	33,229	0	33,229
239 Science & Math Institute	43,886	1,742	1,416	23,960	44,212	0	44,212
607 Career & Technical Education	28,666	341	0	0	29,007	0	29,007
617 ASB Athletics & Activities	100	62,091	62,176	130,000	15	0	15
734 Young Ambassadors	23,166	12,759	4,145	24,000	31,779	0	31,779
<u>District Total</u>	<u>1,939,700</u>	<u>1,007,220</u>	<u>879,070</u>	<u>3,892,695</u>	<u>2,067,851</u>	<u>0</u>	<u>2,067,851</u>

DEBT SERVICE FUND

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

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

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

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

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

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

Run Date: March 19, 2019

Run Time: 10:04 am

Report ID: TS160.v5

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
Debt Service Fund As Of: February 28, 2019

	Current Year <u>Adopted</u> <u>Budget</u>	Current Year Year to Date <u>Actual</u>	Under Budget (Over)	% Current Year <u>Budget</u>	% Prior Year <u>Budget</u>
Resources Available					
Restricted FB					
830: Restricted for Debt Service	8,040,000	10,787,950	2,747,950	134.2	118.7
Total Restricted FB	8,040,000	10,787,950	2,747,950	134.2	118.7
Total Beginning Fund Balance	8,040,000	10,787,950	2,747,950	134.2	118.7
Revenue					
1 - Local Taxes	57,267,500	26,180,133	(31,087,367)	45.7	44.8
2 - Local Non-Tax	56,000	108,146	52,146	193.1	236.8
Total Revenue	57,323,500	26,288,279	(31,035,221)	45.9	46.3
Total Resources Available	65,363,500	37,076,229	(28,287,271)	56.7	57.4
Uses of Resources					
Expenditures					
728: Principal Payments	31,900,000	19,190,000	12,710,000	60.2	63.9
730: Interest Payments	24,610,912	12,540,281	12,070,631	51.0	50.9
790: Contractual Services - Other	750,000	900	749,100	0.1	0.1
Total Expenditures	57,260,912	31,731,181	25,529,731	55.4	57.4
Total Uses of Resources	57,260,912	31,731,181	25,529,731	55.4	57.4
Ending Fund Balance	8,102,588	5,345,048	(2,757,540)	66.0	57.9

Run Date: March 19, 2019
Run Time: 10:04 am
Report ID: TS156.v4

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account
DFG/LTDG Fund February 28, 2019



State Account
District Account

	<u>Prior Year Adopted Budget</u>	<u>Prior Year Year to Date Actual</u>	<u>Over Budget (Under)</u>	<u>% Received</u>	<u>Current Year Adopted Budget</u>	<u>Current Year Year to Date Actual</u>	<u>Over Budget (Under)</u>	<u>% Received</u>
1 - Local Taxes								
11000: Local Property Tax	55,901,250	25,069,220	(30,832,030)	44.8	57,267,500	26,180,133	(31,087,367)	45.7
1 - Local Taxes	55,901,250	25,069,220	(30,832,030)	44.8	57,267,500	26,180,133	(31,087,367)	45.7
2 - Local Non-Tax								
23000: Investment Earnings	28,000	66,310	38,310	236.8	56,000	108,146	52,146	193.1
2 - Local Non-Tax	28,000	66,310	38,310	236.8	56,000	108,146	52,146	193.1
9 - Other Financing Sources								
96000: Sale of Refunding Bonds	0	750,355	750,355	100.0	0	0	0	100.0
9 - Other Financing Sources	0	750,355	750,355	100.0	0	0	0	100.0
<u>District Total</u>	<u>55,929,250</u>	<u>25,885,885</u>	<u>(30,043,365)</u>	<u>46.3</u>	<u>57,323,500</u>	<u>26,288,279</u>	<u>(31,035,221)</u>	<u>45.9</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*)

Boze Elementary School Replacement (*opens fall 2020*)

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

Projects currently in the design phase

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

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

Future Projects

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

The current capital projects are as follows:

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

Small Capital Projects - Districtwide Safety and Health Upgrades:

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

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

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

Run Date: May 13, 2019
Run Time: 1:50 pm
Report ID: TS159.v7

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
Capital Projects Fund As Of: February 28, 2019



	Current Year <u>Adopted</u> <u>Budget</u>	Current Year Year to Date <u>Actual</u>	Under Budget <u>(Over)</u>	% Current Year <u>Budget</u>	% Prior Year <u>Budget</u>
Resources Available					
Restricted Fund Balance					
861: Restricted from Bond Proceeds	186,649,000	192,326,106	5,677,106	103.0	78.8
862: Restricted from Levy Proceeds	10,506,000	10,567,849	61,849	100.6	99.9
Total Restricted Fund Balance	197,155,000	202,893,955	5,738,955	102.9	79.7
Assigned Fund Balance					
889: Assigned to Fund Purposes	2,104,000	2,103,919	(81)	100.0	165.3
Total Assigned Fund Balance	2,104,000	2,103,919	(81)	100.0	165.3
Total Beginning Fund Balance	199,259,000	204,997,874	5,738,874	102.9	79.9
Revenue					
1 - Local Taxes	17,370,000	4,862,569	(12,507,431)	28.0	46.0
2 - Local Non-Tax	381,000	1,575,130	1,194,130	413.4	71.6
4 - State - Special Purpose	0	1,485,018	1,485,018	100.0	100.0
9 - Other Financing Sources	500,000	0	(500,000)	0.0	51.9
Total Revenue	18,251,000	7,922,717	(10,328,283)	43.4	72.8
Total Resources Available	217,510,000	212,920,591	(4,589,409)	97.9	79.6
Uses of Resources					
Expenditures					
12 - Site Improvements	1,202,000	1,898,465	(696,465)	157.9	324.2
21 - New Buildings	82,079,000	25,319,093	56,759,907	30.8	21.2
22 - Remodeled Buildings	29,750,000	1,877,054	27,872,946	6.3	10.5
31 - Initial Equipment	23,470,000	5,592,276	17,877,724	23.8	27.8
35 - Instructional Technology	0	721,022	(721,022)	100.0	100.0
51 - Sale of Real Estate	0	331	(331)	100.0	100.0
52 - MODIFY REPORT FOR DESC	10,000	4,348	5,652	43.5	100.0
Total Expenditures	136,511,000	35,412,589	101,098,411	25.9	21.4
Total Uses of Resources	136,511,000	35,412,589	101,098,411	25.9	21.4
Ending Fund Balance	80,999,000	177,508,002	96,509,002	219.1	119.1

Run Date: May 13, 2019
Run Time: 1:50 pm
Report ID: TS159.v7

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
Capital Projects Fund As Of: February 28, 2019



	Current Year <u>Adopted</u> <u>Budget</u>	Current Year Year to Date <u>Actual</u>	Under Budget <u>(Over)</u>	% Current Year <u>Budget</u>	% Prior Year <u>Budget</u>
861: Restricted from Bond Proceeds	186,649,000	192,326,106	5,677,106	103.0	78.8
862: Restricted from Levy Proceeds	10,506,000	10,567,849	61,849	100.6	99.9
Total Restricted Fund Balance	197,155,000	202,893,955	5,738,955	102.9	79.7
889: Assigned to Fund Purposes	2,104,000	(25,385,953)	(27,489,953)	1,206.6	-2,275.3
Total Assigned Fund Balance	2,104,000	(25,385,953)	(27,489,953)	(1,206.6)	(2,275.3)
Total Ending Fund Balance	199,259,000	177,508,002	(21,750,998)	89.1	73.7

Run Date: May 13, 2019
Run Time: 1:51 pm
Report ID: TS156.v4

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account
Capital Projects Fund February 28, 2019



<u>State Account</u> <u>District Account</u>	<u>Prior Year Adopted Budget</u>	<u>Prior Year Year to Date Actual</u>	<u>Over Budget (Under)</u>	<u>% Received</u>	<u>Current Year Adopted Budget</u>	<u>Current Year Year to Date Actual</u>	<u>Over Budget (Under)</u>	<u>% Received</u>
1 - Local Taxes								
11000: Local Property Tax	9,950,000	4,580,701	(5,369,299)	46.0	17,370,000	4,862,569	(12,507,431)	28.0
1 - Local Taxes	9,950,000	4,580,701	(5,369,299)	46.0	17,370,000	4,862,569	(12,507,431)	28.0
2 - Local Non-Tax								
23000: Investment Earnings	1,664,000	1,218,349	(445,651)	73.2	309,000	1,552,995	1,243,995	502.6
25000: Gifts, Grants, & Donations (Local)	0	18,400	18,400	100.0	0	0	0	100.0
27000: Rentals & Leases	125,000	35,264	(89,736)	28.2	72,000	22,135	(49,865)	30.7
28000: Insurance Recoveries	0	0	0	100.0	0	0	0	100.0
29050: Mitigation Fees	40,000	37,500	(2,500)	93.8	0	0	0	100.0
2 - Local Non-Tax	1,829,000	1,309,513	(519,487)	71.6	381,000	1,575,130	1,194,130	413.4
4 - State - Special Purpose								
41300: State Matching - Paid Direct to District	0	2,789,455	2,789,455	100.0	0	1,485,018	1,485,018	100.0
4 - State - Special Purpose	0	2,789,455	2,789,455	100.0	0	1,485,018	1,485,018	100.0
8 - Revenue from other Agencies								
81000: Governmental Entities	0	0	0	100.0	0	0	0	100.0
8 - Revenue from other Agencies	0	0	0	100.0	0	0	0	100.0
9 - Other Financing Sources								
92000: Sale of Real Property	500,000	259,307	(240,693)	51.9	500,000	0	(500,000)	0.0
9 - Other Financing Sources	500,000	259,307	(240,693)	51.9	500,000	0	(500,000)	0.0
<u>District Total</u>	12,279,000	8,938,977	(3,340,023)	72.8	18,251,000	7,922,717	(10,328,283)	43.4

TRANSPORTATION VEHICLE FUND

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

Currently, the district maintains a fleet of 77 yellow buses operating approximately 53 Special Education routes. In 2000, the district began a long-term bus replacement plan that is to be self-supporting through the use of state bus depreciation payments. In 2018-19, the district has budgeted to receive \$597,000 in depreciation from the state for district buses. The district is planning to replace six buses in 2018-19 and six buses each year for the next three years. This plan includes upgrades, which address emerging safety requirements for the transportation of students.

The transportation vehicle fund financial statements are next in this section.

Run Date: May 13, 2019

Run Time: 1:55 pm

Report ID: TS162.v4

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
Transportation Vehicle Fund As Of: February 28, 2019

	Current Year <u>Adopted</u> <u>Budget</u>	Current Year Year to Date_ <u>Actual</u>	Under Budget (Over)	% Current Year_ <u>Budget</u>	% Prior Year_ <u>Budget</u>
Resources Available					
Committed and Assigned FB					
819: Restricted to Fund Purposes	1,540,390	1,525,759	(14,631)	99.1	130.9
Total Committed and Assigned FB	1,540,390	1,525,759	(14,631)	99.1	130.9
Total Beginning Fund Balance	1,540,390	1,525,759	(14,631)	99.1	130.9
Revenue					
2 - Local Non-Tax	15,000	1,482	(13,518)	9.9	97.8
4 - State - Special Purpose	597,000	7,399	(589,601)	1.2	0.0
9 - Other Financing Sources	2,000,000	0	(2,000,000)	0.0	0.0
Total Revenue	2,612,000	8,881	(2,603,119)	0.3	1.7
Total Resources Available	4,152,390	1,534,641	(2,617,749)	37.0	98.9
Uses of Resources					
Expenditures					
741: Natural Gas	0	(4,302)	4,302	100.0	100.0
910: Barcoded Equipment	2,780,000	0	2,780,000	0.0	0.0
941: Non-Barcoded Equipment	0	1,130,112	(1,130,112)	100.0	100.0
Total Expenditures	2,780,000	1,125,810	1,654,190	40.5	35.9
Total Uses of Resources	2,780,000	1,125,810	1,654,190	40.5	35.9
Ending Fund Balance	1,372,390	408,831	(963,559)	29.8	29,111.2

Run Date: May 13, 2019
 Run Time: 1:56 pm
 Report ID: TS156.v4

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account
Transportation Vehicle Fund February 28, 2019



State Account
District Account

	Prior Year Adopted Budget	Prior Year Year to Date Actual	Over Budget (Under)	% Received	Current Year Adopted Budget	Current Year Year to Date Actual	Over Budget (Under)	% Received
2 - Local Non-Tax								
23000: Investment Earnings	10,000	9,775	(225)	97.8	15,000	1,482	(13,518)	9.9
2 - Local Non-Tax	10,000	9,775	(225)	97.8	15,000	1,482	(13,518)	9.9
4 - State - Special Purpose								
44990: Transportation - Depreciation	550,000	0	(550,000)	0.0	597,000	7,399	(589,601)	1.2
4 - State - Special Purpose	550,000	0	(550,000)	0.0	597,000	7,399	(589,601)	1.2
9 - Other Financing Sources								
93000: Sale of Equipment	10,000	0	(10,000)	0.0	0	0	0	100.0
99000: Operating Transfers	0	0	0	100.0	2,000,000	0	(2,000,000)	0.0
9 - Other Financing Sources	10,000	0	(10,000)	0.0	2,000,000	0	(2,000,000)	0.0
<u>District Total</u>	570,000	9,775	(560,225)	1.7	2,612,000	8,881	(2,603,119)	0.3

APPENDIX A

Year To Date Budget vs. Year To Date Actual

Table 1 & 2 displays the year to date budget versus year to date actual for both revenues and expenditures. The budget spread is calculated using a weighted average based upon the last three years (Fiscal Years 15/16, 16/17, & 17/18) of actual data. The weighted average is applied to the current year budget to derive at the year to date budget amount as displayed in Tables 1 & 2. Due to the unpredictable nature of revenues and expenditures, the year to date budget may not truly reflect the operations of the district from year to year.

Table 1 Year To Date Revenues

Revenue Sources	Year To Date Budget	Percent of Total	Year To Date Actual *	Percent of Total	Variance over/(under)
Local Taxes	\$ 27,992,759	12.21%	\$ 39,113,970	16.35%	\$ 11,121,211
Local Non-Tax	3,906,511	1.70%	4,086,077	1.71%	179,566
State, General Purpose	138,093,005	60.24%	142,161,517	59.42%	4,068,512
State, Special Purpose	40,514,579	17.67%	36,369,891	15.20%	(4,144,688)
Federal, General Purpose	204,516	0.09%	129,808	0.05%	(74,708)
Federal, Special Purpose	16,613,696	7.25%	15,741,085	6.58%	(872,611)
Revenue - Other District	1,279,522	0.56%	1,358,067	0.57%	78,545
Revenue - Other Agencies	617,244	0.27%	240,516	0.10%	(376,728)
Revenue - Other Financing	-	0.00%	30,166	0.01%	30,166
Total Revenue	\$ 229,221,832	100.00%	\$ 239,231,097	100.00%	\$ 10,009,265

Table 2 Year To Date Expenditures

Expenditure Objects	Year To Date Budget	Percent of Total	Year To Date Actual *	Percent of Total	Variance (over)/under
Certificated Salaries	\$ 100,702,894	43.42%	\$ 104,157,284	45.98%	\$ (3,454,390)
Classified Salaries	37,108,222	16.00%	37,726,997	16.66%	(618,775)
Employee Benefits	52,576,365	22.67%	54,610,143	24.11%	(2,033,778)
Supplies and Materials	17,024,118	7.34%	7,878,800	3.48%	9,145,318
Contractual Services	23,524,714	10.14%	21,363,591	9.43%	2,161,123
Local Mileage & Travel	341,162	0.15%	291,418	0.13%	49,744
Capital Outlay	623,880	0.27%	488,131	0.22%	135,749
Total Expenditures	\$ 231,901,355	100.00%	\$ 226,516,365	100.00%	\$ 5,384,990

* Actual data through February 2019

APPENDIX B

Financial Statement 2018-19				
	(1) Budget	(2) Projection Method 1	(3) Projection Method 2	(4) Variance (1) vs. (3)
Beginning Fund Balance	\$ 28,021,518	\$ 32,969,307	\$ 32,969,307	\$ 4,947,789
Revenue	464,960,591	433,103,873	460,848,060	(4,112,531)
Other Financing Sources	<u>2,000,000</u>	<u>52,753</u>	<u>2,043,853</u>	<u>43,853</u>
Total Resources Available	494,982,109	466,125,933	495,861,219	879,110
Expenditures	466,885,637	486,314,235	457,848,040	9,037,597
Other Financing Uses	<u>2,000,000</u>	<u>-</u>	<u>2,000,000</u>	<u>-</u>
Total Use of Resources	468,885,637	486,314,235	459,848,040	9,037,597
Ending Fund Balance	<u>\$ 26,096,472</u>	<u>\$ (20,188,302)</u>	<u>\$ 36,013,180</u>	<u>\$ 9,916,708</u>
Detail of Ending Fund Balance				
Nonspendable - Inventory & Prepaid Items	\$ 4,294,404	\$ 3,747,472	\$ 3,747,472	\$ (546,932)
Committed to Debt & Fiscal Management	-	-	-	-
Committed to Encumbrances	1,361,223	213,631	213,631	(1,147,592)
Committed to Contingencies	1,000,000	1,000,000	1,000,000	-
Restricted for Carryover	-	-	1,060,151	1,060,151
Restricted for Debt Service	325,000	-	425,906	100,906
Assigned to Carryover	-	-	1,050,624	1,050,624
Assigned to Curriculum & Instruction	-	-	3,009,634	3,009,634
Assigned to Future Operations	2,523,442	(41,843,496)	7,424,462	4,901,020
Unassigned Fund Balance	<u>-</u>	<u>16,694,091</u>	<u>-</u>	<u>-</u>
Total Fund Balance	\$ 26,096,472	\$ (20,188,302)	\$ 36,013,180	\$ 9,916,708
Method 2 projections are used for all tables and graphs in this report.				

GRANT ACTIVITY FOR 2018-19
As of February 2019

Program Name	Program Number	Revenue Budget Grant Amount	Revenue Budget Local Support	Revenue Budget Funds Available	Forecasted Indirects	Forecasted Expenditures	Local Support Costs	Total Direct - Indirect and (Local?) Costs	Variance Favorable (Unfavorable)
SPED IDEAB Flow Thru	2450X	6,373,819		6,373,819	323,108	7,481,718		7,804,826	(1,431,007)
SPED IDEAB Preschool	2451X	225,734		225,734	11,443	223,078		234,521	(8,787)
SPED Safety Net	2456X	909,660		909,660		722,470		722,470	187,190
CTE Perkins Grant	3850X	257,560		257,560	13,056	231,564		244,620	12,940
T1 SIG Cohort III 13-14	5140X	151,000		151,000	7,655	417,795		425,449	(274,449)
T1-A Disadvantaged	5150X	11,638,162		11,638,162	542,011	9,880,949		10,422,961	1,215,201
Title X Part C Educ. For Homel	5153X	46,170		46,170	2,004	47,635		49,639	(3,469)
Title 1-Part D-N&D Remann Hall	5160X	98,655		98,655	4,688	97,289		101,977	(3,322)
ESEA Priority/Focus Schools	5163X					92,552		92,552	(92,552)
T2-A Teacher Quality	5247X	1,318,794		1,318,794	66,943	1,564,612		1,631,555	(312,761)
Learning Assistance Program	55500	10,434,552		10,434,552	530,574	10,505,385		11,035,959	(601,407)
Remann Hall	56510	585,645		585,645	15,536	1,264,467		1,280,003	(694,358)
T1-D Neglected & Delinquent	5751X	174,259		174,259	8,834	133,026		141,859	32,400
Collection of Evidence	58020	25,000		25,000		2,239		2,239	22,761
Certification Bonus	5807X	2,108,721		2,108,721		1,751,905		1,751,905	356,816
State RAD Grant	5814X	339,926		339,926	22,238	406,432		428,671	(88,745)
Homeless Student Stability 18	58168					8,352		8,352	(8,352)
Beginning Ed Support Team 18	58318					3,968		3,968	(3,968)
Non-Title I Priority Schools	5863X					25,131		25,131	(25,131)
Admin Intern Program	5865X	8,560		8,560		6,114		6,114	2,446
Recruiting WA Teachers	5866X	21,250		21,250		18,939		18,939	2,311
Wa FIRST-1st Robotics Compet.	5867X	14,300		14,300		14,092		14,092	208
WA 1st Robotics Grant	5868X	1,100		1,100		1,882		1,882	(782)
Wa FIRST-1st Tech Challenge	5869X	7,250		7,250		5,714		5,714	1,536
Advanced Placement Computer Sci	58728					7,475		7,475	(7,475)
TPEP Teacher Training Funds	5877X	124,883		124,883	8,170	53,134		61,304	63,579
Inst - Juveniles in Adult Jail	59100					3,374		3,374	(3,374)
Head Start Regular	6151X	7,731,509		7,731,509	570,136	5,515,008		6,085,144	1,646,365
Head Start Training	6152X	135,012		135,012	1,376	7,575		8,951	126,061
Limited English Proficiency	6450X	425,668		425,668	21,578	438,754		460,332	(34,664)
Transitional Bilingual	65000	4,741,732		4,741,732	698,750	8,018,190		8,716,940	(3,975,208)
Indian Education	6850X	169,918		169,918	8,877	296,230		305,108	(135,190)
Highly Capable	74000	820,880		820,880	121,529	443,279		564,808	256,072
Other Instructional Programs	79000	3,689,194		3,689,194		(44,607)		(44,607)	3,733,801
Early Childhood Ed	7910X	1,368,564		1,368,564		1,505,069		1,505,069	(136,505)
Wallace Foundation	79188					20,962		20,962	(20,962)
JROTC - Army	7920X	189,540		189,540		120,065		120,065	69,475
Refugee Impact	7922X	12,000		12,000		2,407		2,407	9,593
JROTC - Navy	7926X	73,712		73,712		95,388		95,388	(21,676)
JROTC - Navy Start Up	79270					1,262		1,262	(1,262)
JROTC - Navy Orientation	7929X	488		488		2,308		2,308	
City of Tacoma Mini Grants	7933X	4,000		4,000		3,861		3,861	139
Gates AP/IB Support	79345	17,852		17,852		499		499	17,353
Stuart Foundation	79378					3,653		3,653	(3,653)
Family Literacy Project	79453								
JROTC - Air Force	7950X	83,230		83,230		85,075		85,075	(1,845)
JROTC - Marines	7953X	98,540		98,540		102,282		102,282	(3,742)
WaKIDS	7965X					7,822		7,822	(7,822)
College Spark Washington 2017	79678					16,693		16,693	(16,693)

**GRANT ACTIVITY FOR 2018-19
As of February 2019**

Program Name	Program Number	Revenue Budget Grant Amount	Revenue Budget Local Support	Revenue Budget Funds Available	Forecasted Indirects	Forecasted Expenditures	Local Support Costs	Total Direct - Indirect and (Local?) Costs	Variance Favorable (Unfavorable)
Lincoln Center Extn Day Pgm	79733	6,876		6,876					6,876
The Greater Tacoma Comm Found.	79754	2,500		2,500		16,072		16,072	(13,572)
The Greater Tacoma Comm Found.	79755	39,080		39,080		32,322		32,322	6,758
GRADS-Early Achievers Project	7979X	4,000		4,000		7,121		7,121	(3,121)
Tacoma Whole Child Initiative	7981X					24,033		24,033	(24,033)
Bridge to College Courses	79947					6,559		6,559	(6,559)
College Readiness Initiative	79967					16,400		16,400	(16,400)
GRAND TOTAL		54,493,462		54,493,462	2,978,506	51,717,399		54,695,906	(200,624)



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

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

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

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

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

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

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

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

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



Instagram

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