

2018-2019 Third Quarter Financial Report

September 1, 2018 - May 31, 2019

(Unaudited)

Tacoma School District No. 10

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

2018 – 2019

THIRD QUARTER FINANCIAL REPORT
for
TACOMA PUBLIC SCHOOLS

Financial Operations through: May 31, 2019

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Report Prepared by Finance Department
Allison Deskins, Senior Financial Analyst

Date: June 20, 2019

To: Board of Directors

From: Rosalind Medina, Chief Financial Officer 

Re: Third 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 six 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 May 31, 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	May 31, 2018	May 31, 2019	Variance Higher/(lower)
Beginning Fund Balance	\$ 34,036,362	\$ 32,969,307	\$ (1,067,056)
Revenue	321,167,943	352,718,416	31,550,473
Other Financing Sources	35,356	64,610	29,254
Total Resources Available	355,239,662	385,752,333	30,512,671
Expenditures	313,748,337	342,230,448	28,482,111
Other Financing Uses-Transfers Out	-	-	-
Total Use of Resources	313,748,337	342,230,448	28,482,111
Ending Fund Balance	\$ 41,491,325	\$ 43,521,884	\$ 2,030,559

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 \$352,783,026. This was \$31,579,727 (+9.8%) more than last year at this time. This variance was due to a combination of changes in the nine sources of revenue and is described in the following paragraphs. Revenue from all nine sources and the increases or decreases from last year are summarized in **Table 2**.

Table 2

<u>Revenue and Other Financing Sources Comparison by Year</u>					
Revenue Source	Through May 2018	Percent of Total	Through May 2019	Percent of Total	Variance higher/(lower)
Local Taxes	\$ 83,796,626	26.09%	\$ 60,980,985	17.29%	\$ (22,815,641)
Local Non-Tax	5,713,269	1.78%	6,102,131	1.73%	388,862
State, General Purpose	158,476,477	49.34%	200,832,189	56.93%	42,355,712
State, Special Purpose	45,479,294	14.16%	57,355,815	16.26%	11,876,521
Federal, General Purpose	237,975	0.07%	238,017	0.07%	42
Federal, Special Purpose	25,518,453	7.94%	25,230,803	7.15%	(287,650)
Revenue - Other Districts	1,124,528	0.35%	1,372,954	0.39%	248,426
Revenue - Other Agencies	821,321	0.26%	605,522	0.17%	(215,799)
Revenue - Other Financing	35,356	0.01%	64,610	0.02%	29,254
Total Revenue	\$ 321,203,299	100.00%	\$ 352,783,026	100.00%	\$ 31,579,727

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 \$22,815,641 (-27.2%) 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 \$388,862 (+6.8%) compared to this time last year. This variance is the result of the following:

- \$535,063 increase in investment earnings
- \$234,175 increase insurance recoveries
- \$161,688 decrease in procurement card rebates
- \$107,965 decrease in trip fundraising revenue
- \$101,351 decrease in revenue collected from tuition based programs
- 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 \$42,355,712 (+26.7%) compared to this time last year. This variance is the result of the following:

- Total apportionment revenue increased \$47,880,142 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.
- \$5,524,455 decrease in LEA funding

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 \$6.5 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 \$11,876,521 (+26.1%) compared to this time last year. This variance is the result of the following:

- \$6,742,156 increase in Special Education revenue due to an increase of 159 resident FTE as well as an increase in the district's basic education allocation (BEA) rate
- \$2,521,366 increase in transportation operations revenue due to the compensation increase with the passage of E2SSB 6362
- \$2,987,789 total collective increase in the following programs due to the Certificated Instructional Staff (CIS) salary increases:
 - Learning Assistance Program (LAP) and LAP – High Poverty (\$2,163,174)
 - Transitional Bilingual (\$697,858)
 - Highly Capable (\$126,757)
- 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 increased \$42 (+0.02%) 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 \$287,650 (-1.1%) compared to this time last year. This variance is the result of the following:

- \$842,254 increase in supplemental Special Education funding
- \$657,975 decrease in funding to bridge the gap between low-income/at-risk students and other students (Title I)
- \$520,695 decrease in USDA commodities
- \$398,013 increase in federally funded school improvement grant revenue, including Title II and Title IV
- \$328,416 decrease in free & reduced meal reimbursement
- 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 \$248,426 (+22.1%) compared to this time last year.

- \$248,426 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 \$215,799 (-26.3%) compared to this time last year. This variance was the result of the following:

- \$86,801 decrease in Tacoma Whole Child Initiative funding
- 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 \$29,254 (+82.7%) 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 \$463,821,162, which is \$3,139,431 (-0.7%) under budget.

Table 3

Revenue Source	<u>Revenue and Other Financing Sources</u>				
	Budget	Percent of Total	Projected	Percent of Total	Variance over/(under)
Local Taxes	\$ 60,276,029	12.91%	\$ 62,666,835	13.51%	\$ 2,390,806
Local Non-Tax	7,688,913	1.65%	8,172,850	1.76%	483,937
State, General Purpose	269,732,835	57.76%	268,280,541	57.84%	(1,452,294)
State, Special Purpose	83,516,365	17.89%	81,497,100	17.57%	(2,019,265)
Federal, General Purpose	445,022	0.10%	377,864	0.08%	(67,158)
Federal, Special Purpose	38,759,542	8.30%	37,054,573	7.99%	(1,704,969)
Revenue - Other Districts	1,885,009	0.40%	1,666,612	0.36%	(218,397)
Revenue - Other Agencies	2,656,876	0.57%	2,330,381	0.50%	(326,495)
Revenue - Other Financing	2,000,000	0.43%	1,774,405	0.38%	(225,595)
Total Revenue	\$ 466,960,591	100.00%	\$ 463,821,162	100.00%	\$ (3,139,431)

Local Tax revenue is projected to be \$2,390,806 (+4.0%) 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 \$483,937 (+6.3%) above budget. This variance is the result of the following:

- \$700,000 projected decrease in capital projects fund indirect proceeds
- \$764,525 projected increase from budget in investment earnings
- \$425,557 projected increase from budget in tuition and fees revenue for various programs
- \$232,395 projected increase in insurance recoveries
- \$113,338 projected decrease in trip fundraising revenue
- \$106,491 projected decrease in revenue received from facility usage
- The remaining variance is due to smaller variances in several other programs

State General Purpose revenue is projected to be \$1,452,294 (-0.5%) below budget. This variance is the result of the following:

- \$2,114,727 projected decrease in Career & Technical Education (CTE) apportionment due to estimated annual enrollment coming in less than originally budgeted.
- \$1,333,018 projected decrease in Local Effort Assistance (LEA)
- This decrease is offset by a projected \$1,995,185 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 \$2,019,265 (-2.4%) 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
- \$2,480,325 increase from budget for Special Education due to a projected increase of 301 resident FTE above budget
- \$1,851,737 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 \$1,704,969 (-4.4%) below budget. This variance is the result of the following:

- \$1,518,927 projected decrease in funding set aside to bridge the gap between low-income and at-risk students and other students (Title I)
- \$586,792 projected decrease from budget in free & reduced meal reimbursement
- \$426,192 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 \$218,397 (-11.6%) under budget. This variance is the result of the following:

- \$218,397 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 \$326,495 (-12.3%) 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

Revenue from other financing is projected to be \$225,595 (-11.3%) below budget. This variance is the result of the following:

- \$269,871 projected decrease from budget under district wide operating transfers from the capital projects fund.
- The remaining variance is due to smaller variances in several other programs

EXPENDITURES

COMPARISON OF CURRENT YEAR VS. PREVIOUS YEAR ACTUAL

General fund expenditures through the first quarter were \$342,230,448. This was an increase of \$28,482,111 (+9.1%) from last year at this time. Expenditures by object and variances from the previous year are summarized in **Table 4**.

Table 4

<u>Expenditure and Other Financing Uses Comparison by Year</u>					
Expenditure Objects	Through May 2018	Percent of Total	Through May 2019	Percent of Total	Variance higher/(lower)
Certificated Salaries	\$ 139,839,650	44.57%	\$ 157,365,233	45.98%	\$ 17,525,583
Classified Salaries	53,938,957	17.19%	56,967,676	16.65%	3,028,719
Employee Benefits	76,795,163	24.48%	80,908,942	23.64%	4,113,779
Supplies and Materials	13,654,416	4.35%	11,580,259	3.38%	(2,074,157)
Contractual Services	27,863,183	8.88%	34,354,332	10.04%	6,491,149
Local Mileage & Travel	707,148	0.23%	492,773	0.14%	(214,375)
Capital Outlay	949,821	0.30%	561,234	0.16%	(388,587)
Total Expenditures	\$ 313,748,337	100.00%	\$ 342,230,448	100.00%	\$ 28,482,111

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 \$17,525,583 (+12.5%) compared to this time last year. This variance is the result of the following:

- \$19,713,692 increase in regular salaries due to an increase of 6 FTE compared to this time last year as well as negotiated salary increases, including a +14.4% increase for teachers
- \$1,742,136 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
- \$514,068 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 \$3,028,719 (+5.6%) compared to this time last year. This variance is the result of the following:

- \$2,908,180 increase in 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 \$4,113,779 (+5.4%) 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 \$2,074,157 (-15.2%) compared to this time last year. This variance is the result of the following:

- \$1,434,027 decrease in instructional technology including the purchase of HP notebooks, charging stations and laptop batteries made in 2017-18
- \$580,764 decrease in total district-wide food costs
- \$460,179 increase in textbooks, teaching materials & curriculum supplies purchased through the Curriculum & Instruction department
- \$365,869 decrease in supplies, materials & non-capitalized equipment purchased through federal disadvantaged & head start funds
- 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 \$6,491,149 (+23.3%) compared to this time last year. This variance is the result of the following:

- \$3,706,672 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)
- \$1,101,346 increase in the transportation base rate due to a timing difference of when payments were made this year vs last year
- \$721,398 increase for infant & toddler early learning services at Willard provided through Pierce County Human Services
- \$678,245 increase in software licensing
- \$165,034 increase in district-wide contracted transportation including transportation provided for McKinney-Vento students
- 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 \$214,375 (-30.3%) compared to this time last year. This variance was the result of the following:

- \$302,270 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 \$388,587 (-40.9%) compared to this time last year. This variance was the result of the following:

- \$323,380 decrease in equipment replacement from purchases made in 2017-18 for salt spreaders, a roll off truck 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 \$461,414,207 which is \$5,471,431 (-1.2%) under budget.

Table 5

Expenditure Objects	<u>Projected Expenditures</u>		Percent of Total	Projected	Percent of Total	Variance (over)/under
	Budget	Percent of Total				
Certificated Salaries	\$ 207,569,848	44.46%	\$	213,952,225	46.37%	\$ (6,382,377)
Classified Salaries	74,327,874	15.92%		75,263,758	16.31%	\$ (935,884)
Employee Benefits	104,916,811	22.47%		104,144,587	22.57%	\$ 772,224
Supplies and Materials	29,987,416	6.42%		17,458,441	3.78%	12,528,975
Contractual Services	47,985,416	10.28%		48,843,337	10.59%	(857,921)
Local Mileage & Travel	760,722	0.16%		732,183	0.16%	28,539
Capital Outlay	1,337,550	0.29%		1,019,675	0.22%	317,875
Total Expenditures	\$ 466,885,637	100.00%	\$	461,414,207	100.00%	\$ 5,471,431

Certificated and Classified Salaries are projected to be \$6,382,377 (+3.1%) and \$935,884 (+1.3%) 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 \$772,224 (-0.7%) under budget. This variance is the result of the following:

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

Supplies and Materials are projected to be \$12,528,975 (-41.8%) 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
- \$4,719,142 projected savings from budget for Title I/LAP supplies and equipment
- \$3,988,510 projected savings in textbooks, teaching materials & supplies purchased through the Curriculum & Instruction department due to delayed curriculum adoption that will be moved into the 2019-20 school year
- \$1,252,620 projected overspend in total district-wide food costs
- \$1,218,172 projected underspend in resources purchased for the Career & Technical Education (CTE) program
- \$672,623 projected overspend in supplies, materials & non-capitalized equipment purchased through the facilities department
- \$551,324 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 \$857,921 (+1.8%) above budget. This variance is the result of the following:

- \$2,699,624 projected overspend in Special Education purchased services such as contracted nursing services, mental health care and behavior and social-emotional programs
- \$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
- \$1,753,622 projected underspend in services purchased for the CTE program, including contracted training courses as well as the design and planning of CTE teaching spaces
- \$1,539,327 projected overspend in contracted transportation including services provided for field trips, athletics and McKinney-Vento students
- \$1,510,184 projected overspend in general liability insurance
- \$1,281,427 projected decrease from budget for district-wide utilities
- \$985,313 projected savings in the transportation base rate
- The remaining variance is due to smaller variances in several other programs

Capital Outlay expenditures are projected to be \$317,875 (-23.8%) under budget. This variance is the result of the following:

- \$887,835 projected savings in district-wide purchases of barcoded equipment
- \$449,994 projected overspend in district-wide building grounds & site improvements
- \$174,048 projected overspend in capitalized non-barcoded equipment such as vehicle replacements and fixtures
- The remaining variance is due to smaller variances in several other programs

FUND BALANCE

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

- **Nonspendable** accounts represent those portions of the fund balance that cannot be spent either because they are not in a spendable form, (e.g., inventories and prepaid items) or are legally required to be maintained intact, (e.g., trust principal).

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

Fund balance is the excess of assets of a governmental unit over its liabilities (i.e., beginning fund balance plus revenues, less expenditures and transfers, equals ending fund balance). In accordance with Government Accounting Standards Board (GASB) Statement 54, *Fund Balance Reporting and Governmental Fund Type Definition* are as follows: Nonspendable, Restricted, Committed, Assigned or Unassigned. Funds that are designated for a specific purpose are placed in fund balance accounts per the Board's Debt and Fiscal Management Policy 6015 and generally accepted accounting principles (GAAP). The Debt and Fiscal Management Regulation targets the fund balance at 5% of general fund revenues less other financing sources, and for the month of May, the district is at 9.36%. 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.

Third Quarter Financial Report 2018-19
June 20, 2019
Section I – Financial Analysis - Page 15

Table 6 shows a comparison of the fund balance accounts as of May 31, 2018 and May 31, 2019. The fund balance fluctuates with both the receipt of revenues and the flow of expenditures.

Table 6

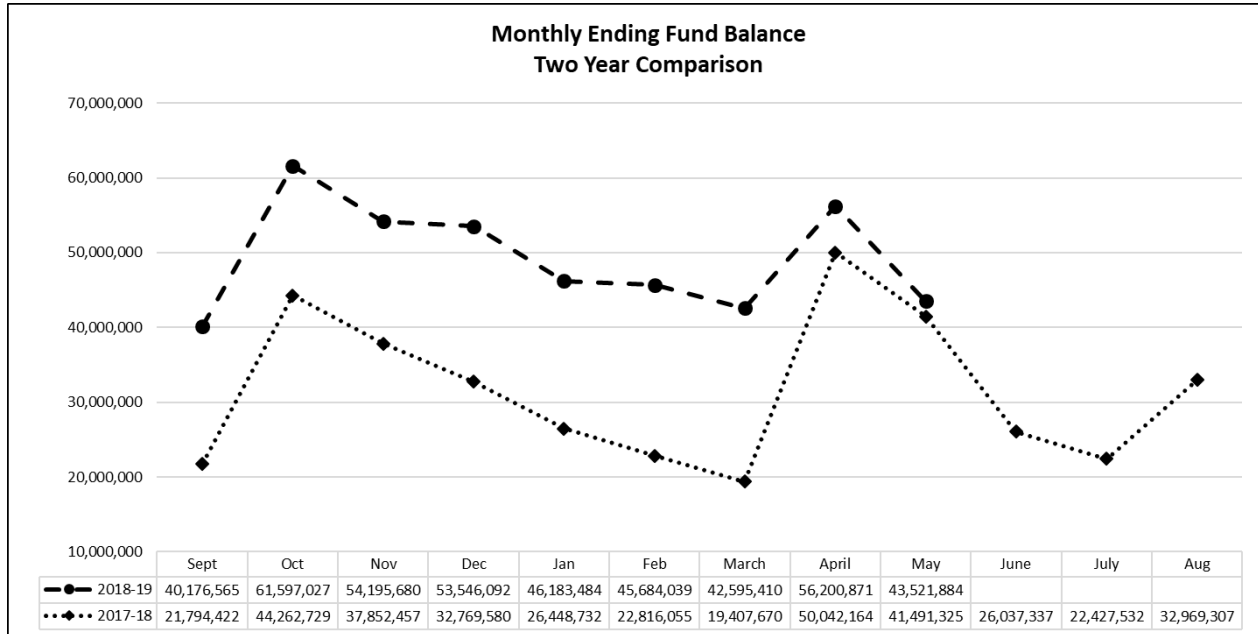
Fund Balance Descriptions for the fiscal period ended	Fund Balance Comparison by Year				
	May 2018	Percent of Revenue	May 2019	Percent of Revenue	Variance higher/(lower)
Nonspendable - Inventory & Prepaid Items	\$ 4,294,404	1.03%	\$ 4,294,404	0.92%	\$ -
Committed to Debt and Fiscal Management	-	0.00%	-	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	\$ 7,454,962	1.80%	\$ 10,005,646	2.15%	2,550,683
Unassigned for Minimum FB Policy	\$ 15,335,910	3.70%	\$ 15,787,294	3.40%	451,384
Total Unassigned Fund Balance	\$ 22,790,873	5.49%	\$ 25,792,940	5.55%	\$ 2,550,683
Total Fund Balance	\$ 41,491,325	10.00%	\$ 43,521,884	9.36%	\$ 2,030,560
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 May, total cash on hand was \$61,457,826 and daily expenditures amounted to \$1,241,619 per day which when used in the formula [cash on hand / daily expenditures] equates to 49.50 days of cash on hand.

Table 8 displays a comparison of cash on hand records through the period ending May 31 for fiscal years 2017-18 and 2018-19.

Table 8

<u>Cash Balance Comparison by Year</u>				
	May 2018	May 2019	Variance higher/(lower)	
230 - Cash with Key Bank	\$ 623,515	\$ 211,458	\$ (412,057)	
240 - Cash with Treasurer	43,629,497	4,928,242	(38,701,255)	
241 - Warrants Outstanding	(3,925,967)	(1,749,647)	2,176,319	
45x - Investments	19,650,000	58,067,774	38,417,774	
Total Cash on Hand	\$ 59,977,045	\$ 61,457,826	\$ 1,480,781	
Avg Daily Balance	\$ 1,934,743	\$ 1,982,511	\$ 47,767	
Days Cash on Hand	49.17	49.50	0.32	

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.

Third Quarter Financial Report 2018-19
June 20, 2019
Section I – Financial Analysis - Page 19

- 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	1.07%	\$ (1,694,523)
Restricted for Carryover	\$ -	0.00%	\$ 793,684	0.17%	\$ 793,684
Restricted for Debt Service	325,000	0.07%	311,873	0.07%	(13,127)
Assigned to Carryover	-	0.00%	992,309	0.21%	992,309
Assigned to Curriculum & Instruction	-	0.00%	3,009,634	0.65%	3,009,634
Assigned to Future Operations	2,523,442	0.54%	5,166,423	1.12%	2,642,981
Restricted or Assigned Fund Balance	\$ 2,848,442	0.61%	\$ 10,273,924	2.22%	\$ 7,425,482
Total Nonspendable, Restricted, Committed and Assigned Fund Balance	\$ 9,504,069	2.04%	\$ 15,235,027	3.30%	\$ 5,730,958
Unassigned Fund Balance	\$ -	0.00%	\$ -	0.00%	\$ -
Unassigned for Minimum FB Policy	16,592,403	3.57%	18,141,234	3.93%	-
Total Unassigned Fund Balance	\$ 16,592,403	3.57%	\$ 18,141,234	0.00%	\$ -
Total Fund Balance	\$ 26,096,472	5.61%	\$ 33,376,262	7.22%	\$ 7,279,790
Revenue less other financing	\$ 464,960,591 **		\$ 462,046,757 ***		

** 2017-18 budgeted revenue less other financing sources

*** 2017-18 projected revenue less other financing sources as of May 31, 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 \$6,278,076.

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

Table 10

Curriculum & Instruction

Resources

	Budget	Projection	Variance Incr/(Decrease)
State Funding	\$ 3,964,810	\$ 4,003,393	\$ 38,583
Basic Ed Enrichment	2,800,000	2,801,037	1,037
	\$ 6,764,810	\$ 6,804,429	\$ 39,619
Carryover Reserve	2,083,677	3,009,634	925,957
One Time Additional Funding	-	-	-
Total Resources Available	\$ 8,848,487	\$ 9,814,063	\$ 965,576

Expenditures

BRC	Description/Content Area	Budget	Projection	Variance Under/(Over)
711	K-12 Math	\$ 3,813,929	\$ 410,737	\$ 3,403,192
712	K-12 Social Studies	33,000	33,082	(82)
713	K-12 Arts Education	153,185	116,270	36,915
714	6-12 World Languages	111,904	133,584	(21,680)
715	Integrated Content	1,700,820	378,201	1,322,619
716	Textbook Depository	3,678	22,862	(19,184)
717	Teacher Support	283,996	133,202	150,794
718	Literacy	991,893	968,309	23,584
720	Science/Health/Envrmt	1,162,126	1,083,712	78,414
743	Fitness & Health	593,956	256,028	337,928
	Total Expenditures	\$ 8,848,487	\$ 3,535,987	\$ 5,312,500
	Ending Balance	\$ -	\$ 6,278,076	\$ 6,278,076

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 4,893 parents have used this online application for free and reduced meals this year; a decrease of 445 from last year. Paper applications submitted for free and reduced meals currently total 596; a decrease of 672 from last year. The percentage of students eligible for free or reduced-price meals increased 5.8% from 53.9% 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	5,321	(202)	-3.66%
Paid Breakfast	482	631	149	30.86%
Total Breakfast	6,005	5,952	(53)	-0.89%
Free & Reduced Lunch	11,412	11,021	(391)	-3.42%
Paid Lunch	2,971	3,160	190	6.38%
Total Lunch	14,382	14,181	(201)	-1.40%
*2017-18 data as of June 2018				
**2018-19 data as of May 2019				

Child Nutrition Services operate programs in 57 school locations. Through June 2018, the program has served a daily average of 5,952 students in the breakfast program and 14,181 students in the lunch program. This reflects decreases of 53 and 201 breakfast and lunch meals, respectively compared to last year's average daily meals served.

Lunch Money Now is a secure online system that allows parents to prepay meals and access meal card balances 24-hours a day, as well as receiving e-mail notifications when the account balance falls below a specified balance. Deposits on this system through May 2019 total \$1,121,605; an increase of \$69,105 from May of last year.

Revenues are currently projected to be \$564,577 under budget. Supplies and contractual expenditures for the program are projected to be \$1,198,695 and \$278,987 over budget, respectively. These accounts are partially offset by projected savings in salaries and benefits. Therefore, it is currently projected that the program will end the year with an operating shortfall of \$2,293,847.

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	\$ 1,956,561	\$ 61,766
State Funding	206,442	186,408	(20,034)
Federal Funding	10,196,918	9,547,029	(649,889)
Other Governmental Entities	-	-	-
Sale of Equipment	-	-	-
Total Revenue	\$ 12,298,155	\$ 11,689,998	\$ (608,157)
Indirect Charges	(736,794)	(693,214)	43,580
Local Support	486,292	486,292	-
Prior Year Carryover	-	-	-
Total Resources	\$ 12,047,653	\$ 11,483,076	\$ (564,577)
Expenditures			
Salaries	\$ 5,091,679	\$ 5,366,945	\$ (275,266)
Benefits	2,607,391	2,572,030	35,361
Supplies	3,762,923	4,961,618	(1,198,695)
Contractual	624,493	903,480	(278,987)
Travel	9,800	12,911	(3,111)
Equipment	1,000	35,230	(34,230)
Internal Transfers (in)/out	(49,633)	(75,291)	25,658
Total Expenditures	\$ 12,047,653	\$ 13,776,923	\$ (1,729,270)
Transfer Out	-	-	-
Total Use of Resources	\$ 12,047,653	\$ 13,776,923	\$ (1,729,270)
Ending Balance	\$ -	\$ (2,293,847)	\$ (2,293,847)

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 4,617 students; an increase of 180 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 3,846 students (13.5% of 28,486 Total BEA Resident FTE Enrollment).

Revenue is projected to be \$3,084,246 over budget. State funding is projected to be \$2,931,550 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 312 FTE over budget. Program expenditures are projected to be \$6,799,205 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 \$3,714,960.

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	\$ 49,309,035	\$ 2,931,550
Federal Funding	7,509,213	8,016,708	507,495
Other Districts	1,885,009	1,663,371	(221,638)
Other Agencies	-	-	-
Total Revenue	\$ 55,771,707	\$ 58,989,115	\$ 3,217,408
Indirect Charges	(3,032,132)	(3,165,294)	(133,162)
Local Support	5,000,000	5,000,000	-
Prior Year Carryover	-	-	-
Total Resources	\$ 57,739,575	\$ 60,823,821	\$ 3,084,246
Expenditures			
Certificated Salaries	\$ 26,642,769	\$ 28,893,823	\$ (2,251,054)
Classified Salaries	9,531,899	10,668,223	(1,136,324)
Benefits	14,987,460	15,601,831	(614,371)
Supplies	331,070	445,269	(114,199)
Contractual	6,160,222	8,859,846	(2,699,624)
Travel	58,800	48,919	9,881
Equipment	-	385	(385)
Internal Transfers (in)/out	27,355	20,484	6,871
Total Expenditures	\$ 57,739,575	\$ 64,538,780	\$ (6,799,205)
Transfer Out	-	-	-
Total Use of Resources	\$ 57,739,575	\$ 64,538,780	\$ (6,799,205)
Net Surplus/(Deficit)	\$ -	\$ (3,714,960)	\$ (3,714,960)

Transportation

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

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

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

It is currently projected that program will end the year with an operating surplus of \$1,503,929. The program revenue is projected to be \$1,875,624 above budget. Program expenditures are projected to be \$371,695 over budget – purchased services are projected to be \$758,584 over budget due to increases in charges for contracted transportation. Collectively, salaries and benefits are projected to be \$497,815 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	186,506	86,506
State Special Purpose	13,829,452	15,681,189	1,851,737
Total Revenue	\$ 14,870,764	\$ 16,809,007	\$ 1,938,243
Indirect Charges	(467,663)	(530,282)	(62,619)
Prior Year Carryover	-	-	-
Total Resources	\$ 14,403,101	\$ 16,278,725	\$ 1,875,624
Expenditures			
Salaries	\$ 3,824,186	\$ 3,565,051	\$ 259,135
Benefits	1,761,946	1,523,266	238,680
Supplies	843,862	1,158,592	(314,730)
Contractual	8,985,220	9,743,804	(758,584)
Travel	-	2,141	(2,141)
Equipment	-	23,589	(23,589)
Internal Transfers (in)/out	(1,012,113)	(1,241,646)	229,533
Total Expenditures	\$ 14,403,101	\$ 14,774,796	\$ (371,695)
Total Use of Resources	\$ 14,403,101	\$ 14,774,796	\$ (371,695)
Net Surplus/(Deficit)	\$ -	\$ 1,503,929	\$ 1,503,929

Career-Technical Education

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

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

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

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

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

CTE program highlights for 2018-19 include the following:

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

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

Program revenues are projected to be \$1,966,233 under budget due to enrollment for CTE programs projecting to be 229 FTE under budget. Expenditures are currently projected to be \$1,912,998 under budget due to both supplies and equipment projecting to be under by \$1,064,580 and \$1,640,270, respectively. This is offset by salaries and benefits, which are currently projected to collectively be \$780,333 over budget. It is currently projected that the program will end the year with a deficit of \$53,235.

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	\$ 46,124	\$ 6,124
State - Apportionment	18,709,031	16,594,304	(2,114,727)
Federal Special Purpose	257,560	296,298	38,738
Revenue from Other Districts	-	-	-
Revenue from Other Agencies	-	2,400	2,400
Sale of Equipment	-	423	423
Total Revenue	\$ 19,006,591	\$ 16,939,550	\$ (2,067,041)
Indirect Charges	(911,744)	(810,936)	100,808
Prior Year Carryover	-	-	-
Total Resources	\$ 18,094,848	\$ 16,128,614	\$ (1,966,233)
Expenditures			
Certificated Salaries	\$ 9,097,558	\$ 9,584,366	\$ (486,808)
Classified Salaries	854,896	1,047,493	(192,597)
Benefits	3,674,457	3,775,386	(100,929)
Supplies	1,984,421	919,841	1,064,580
Contractual	2,408,604	768,334	1,640,270
Travel	45,542	31,830	13,712
Equipment	8,370	12,656	(4,286)
Internal Transfers (in)/out	21,000	41,945	(20,945)
Total Use of Resources	\$ 18,094,848	\$ 16,181,850	\$ 1,912,998
Net Surplus/(Deficit)	<u>\$ -</u>	<u>\$ (53,236)</u>	<u>\$ (53,235)</u>

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 \$35,280 under budget due to a savings in salaries and benefits which are currently projected to end the year collectively \$1,346,217 under budget. Part of this savings is offset by the purchase of supplies projecting to end the year \$672,874 over budget and contracted services also projected to go over budget by \$486,188.

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

Table 15

Facilities Program Summary (Q3 2018-19)			
	<u>Adopted Budget</u>	<u>Projected</u>	<u>Variance</u> Favorable/ (Unfavorable)
Expenditures			
Classified Salaries	\$ 16,104,890	\$ 15,059,850	\$ 1,045,040
Benefits	7,119,219	6,818,042	301,177
Supplies	1,042,371	1,715,245	(672,874)
Contractual	829,064	1,315,252	(486,188)
Travel	1,300	8,141	(6,841)
Equipment	83,000	280,512	(197,512)
Internal Transfers (in)/out	(115,550)	(168,027)	52,477
Total Expenditures	\$ 25,064,294	\$ 25,029,014	\$ 35,280

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 \$33,376,262.

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	462,046,757	(2,913,834)
Other Financing Sources	2,000,000	1,774,405	(225,595)
Total Resources Available	494,982,109	496,790,468	1,808,359
Expenditures	466,885,637	461,414,207	5,471,430
Other Financing Uses-Transfers Out	2,000,000	2,000,000	-
Total Use of Resources	468,885,637	463,414,207	5,471,430
Ending Fund Balance	\$ 26,096,472	\$ 33,376,262	\$ 7,279,790

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	2,249	8	39
Grade 1	2,265	2,228	2,201	(64)	(27)
Grade 2	2,295	2,222	2,228	(67)	6
Grade 3	2,349	2,259	2,255	(93)	(4)
Grade 4	2,428	2,308	2,287	(141)	(20)
Grade 5	2,408	2,372	2,380	(28)	8
Elementary	13,986	13,599	13,600	(385)	1
Grade 6	2,208	2,248	2,345	137	97
Grade 7	2,040	2,183	2,187	147	4
Grade 8	2,047	2,023	2,050	2	27
Middle School	6,296	6,455	6,582	287	127
Grade 9	2,004	2,052	2,188	184	135
Grade 10	2,004	1,972	1,925	(79)	(47)
Grade 11	1,717	1,857	1,754	37	(103)
Grade 12	1,630	1,624	1,509	(121)	(115)
High School	7,355	7,506	7,376	21	(130)
Running Start	285	268	289	4	21
TCC Fresh Start **	175	176	172	(3)	(5)
Reengagement Center **	153	147	150	(3)	4
Goodwill **	36	32	31	(5)	(1)
Alternative Learning Experience	50	52	31	(18)	(21)
Grand Total *	28,335	28,235	28,232	(103)	(3)
Actual data through May 2019					

** Open Doors - 1418 Programs

Third Quarter Financial Report 2018-19

June 20, 2019

Section II – Enrollment and Staffing Information - Page 2

In comparison with 2017-18 annual averages, projected enrollment is expecting an annual average decrease of 103 student FTE.

(Table 17 column (D)):

- Elementary schools (grade K-5) decreased by 385 FTE;
- Middle schools (grades 6-8) increased by 287 FTE;
- High schools (grades 9-12) increased by 21 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 3 FTE;
- Reengagement Center decreased by 3 FTE;
- Goodwill FTE decreased by 5 FTE

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

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.

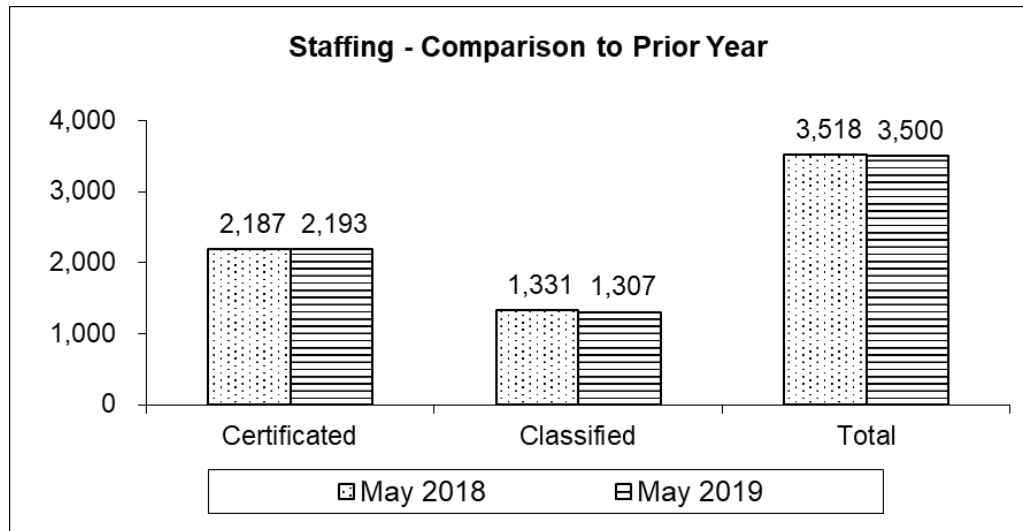
Students who participate for only part of the year or part of each day are calculated as a portion of an FTE. Any district may choose to serve students more hours per day or per year than the state definition of full-time equivalent. However, those students who attend classes more hours per day will 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 May 2019 to the number of filled positions in May 2018. The number of certificated staff increased 6 FTE while classified staff decreased 24 FTE, respectively from this time last year.

Table 18



As shown in **Table 19**, the number of assigned certificated FTE is 2,193 and classified staff FTE is 1,307. The certificated and classified staffs are under budget by 37 and 103 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

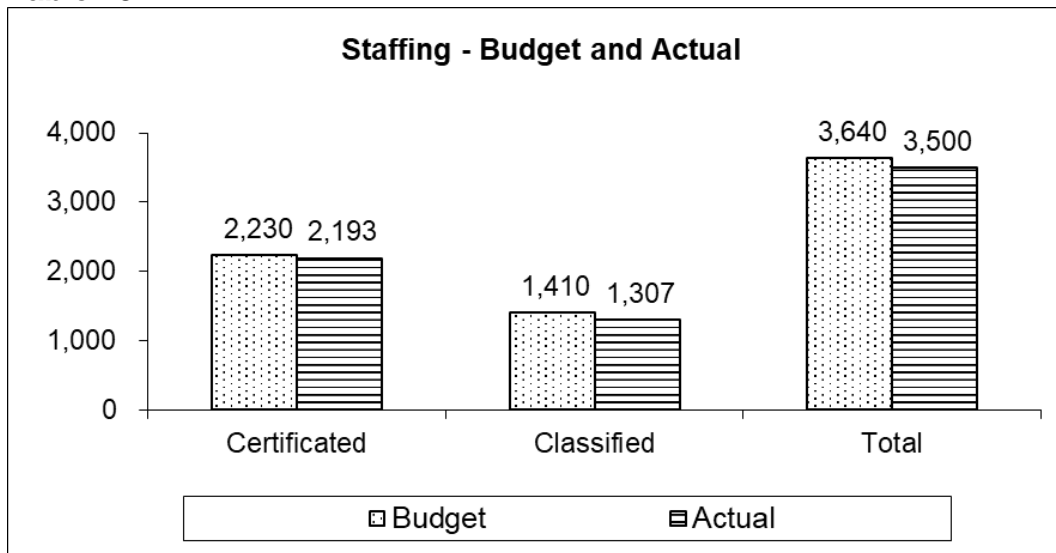


Table 20 compares the number of budgeted FTE to the number of actual FTE by program.

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	1,537.05	(2.07)
Federal Stimulus (10)	-	-	-
Special Education (20)	347.50	319.10	28.40
Vocational Education (30-40)	112.20	106.67	5.53
Compensatory (50-60)	217.15	204.38	12.77
Other Instructional (70)	14.60	23.16	(8.56)
Support Services (80-90)	4.00	2.76	1.24
Total Certificated	2,230.43	2,193.12	37.31
<u>Classified Staff</u>			
Basic Education (01-03)	318.56	299.61	18.95
Federal Stimulus (10)	-	-	-
Special Education (20)	289.90	258.69	31.21
Vocational Education (30-40)	9.09	18.92	(9.83)
Compensatory (50-60)	121.22	104.62	16.60
Other Instructional (70)	25.34	40.21	(14.87)
Support Services (80-90)	645.51	584.83	60.68
Total Classified	1,409.62	1,306.88	102.74
<u>Total All Staff</u>	3,640.05	3,500.00	140.05
Actual data through May 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: June 21, 2019
Run Time: 10:30 am
Report ID: TS163.v5

TACOMA SCHOOL DISTRICT NO. 10
Combined Balance Sheet - All Funds
As Of: **May 31, 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	179,584	(25,065)	0	0	106,584	4,389	265,493
237: Cash In Bank-Key Bank/Food Svc	31,874	0	0	0	0	0	31,874
240: Cash On Deposit With County	4,928,242	3,877,167	971	4,309,927	17,147	3,002	13,136,457
241: Warrants Outstanding	(1,749,647)	(2,095,700)	0	0	(15,381)	(2,025)	(3,862,753)
310: Taxes Receivable-Current Year	19,958,079	11,388,401	0	27,374,124	0	0	58,720,604
311: Taxes Receivable-Prior Year	857,805	99,845	0	563,775	0	0	1,521,425
312: Taxes Receivable-Delinquent	590,982	70,197	0	368,065	0	0	1,029,244
320: Due From Other Funds	2,450,260	1,212	0	0	13,168	0	2,464,641
330: AR Due From Other Gov't Units	241,177	0	0	0	300	0	241,477
340: Accounts Receivable	377,772	0	0	0	5,501	0	383,273
341: AR Employee Receivable	0	0	0	0	1,799	0	1,799
346: AR Payroll System Receivable	(1,000)	0	0	0	0	0	(1,000)
410: Inventory-Supplies & Materials	495,096	0	0	0	0	0	495,096
413: Inventory-Printing & Graphics	37,361	0	0	0	0	0	37,361
415: Inventory-Maintenance	210,810	0	0	0	0	0	210,810
425: Inventory-Food Service	2,364,782	0	0	0	0	0	2,364,782
430: Prepaid Items	389,938	0	0	0	0	0	389,938
450: Investments	58,067,774	168,205,678	271,396	30,736,128	2,325,412	856,360	260,462,747
Total Assets	89,516,847	181,521,737	272,367	63,352,019	2,460,190	861,726	337,984,885
Liabilities and Fund Balance							
Liabilities							
601: Liabilities	2,016,267	282,192	0	0	200,648	142,686	2,641,792
605: Accrued Salaries & Benefits	12,611,632	0	0	0	0	0	12,611,632
606: Est. Property/Liability Ins Payable	1,401,176	0	0	0	0	0	1,401,176
607: Horace Mann Auto Ins Payable	1,577	0	0	0	0	0	1,577
608: Nutrition Svcs Prepaid	(11,859)	0	0	0	0	0	(11,859)
610: FICA/Medicare Payable	922,307	0	0	0	0	0	922,307
611: Industrial Insurance Payable	11,711	0	0	0	0	0	11,711
612: Retirement Payable	1,433,439	0	0	0	0	0	1,433,439
613: Withholding Tax Payable	(17,855)	0	0	0	0	0	(17,855)
615: Involuntary/Court Ordered Payable	136,515	0	0	0	0	0	136,515
616: Sound Partnership Payable	1,816,187	0	0	0	0	0	1,816,187

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TACOMA SCHOOL DISTRICT NO. 10
Combined Balance Sheet - All Funds
As Of: **May 31, 2019**

	Governmental Fund Types					Trust Fund	Fund Total
	General	Capital Projects	Transportation Vehicle	Debt Service	ASB	Private Purpose	
Liabilities and Fund Balance							
617: Maintenance Deduct & Benefits Payable	(777,649)	0	0	0	0	0	(777,649)
618: UNUM Life Insurance Payable	90	0	0	0	0	0	90
619: Cancer Insurance Payable	(15,133)	0	0	0	0	0	(15,133)
622: Flex Plan Dependent Care Payable	(82,617)	0	0	0	0	0	(82,617)
623: Flex Plan Medical Payable	197,435	0	0	0	0	0	197,435
624: TSA Payable	256,306	0	0	0	0	0	256,306
625: Flex Plan - Health Savings Account	1,907	0	0	0	0	0	1,907
626: Jury Duty Reimbursement Payable	20	0	0	0	0	0	20
627: United Way Payable	(16,053)	0	0	0	0	0	(16,053)
629: Veba III/Sick Leave Payable	(188,891)	0	0	0	0	0	(188,891)
630: Salary Deferral	155,143	0	0	0	0	0	155,143
632: Benefits And Voluntary Deductions	271,611	0	0	0	0	0	271,611
633: Union Benefits Payable	6,880	0	0	0	0	0	6,880
634: Family and Medical Leave Payable	39,238	0	0	0	0	0	39,238
636: APA Salary Insurance Payable	66,810	0	0	0	0	0	66,810
637: Est Unemployment Payable	882,070	0	0	0	0	0	882,070
638: Est Compensated Absence Payable	808,060	0	0	0	0	0	808,060
639: Est Industrial Ins Payable	969,295	0	0	0	0	0	969,295
640: Due To Other Funds	15,802	2,350,013	0	0	85,602	13,223	2,464,641
641: AD & D Insurance Payable	(8,506)	0	0	0	0	0	(8,506)
642: Unclaimed Property Payable	(11,124)	0	0	0	0	0	(11,124)
643: Sales Tax Payable	8,286	0	0	0	0	0	8,286
650: Deposits - Grants	1,386,501	0	0	0	0	0	1,386,501
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	(67,449)	0	0	0	0	0	(67,449)
657: State Retiree Subsidy Payable	261,439	0	0	0	0	0	261,439
660: Beneficiary (Deceased EE)	1	0	0	0	0	0	1
752: Unavailable Revenue-Tuition	76,460	0	0	0	0	0	76,460
754: Unavailable Rev-Cash Register System	44,040	0	0	0	0	0	44,040
760: Unavailable Revenue -Taxes Receivable	21,406,865	11,558,444	0	28,305,963	0	0	61,271,272
Total Liabilities	45,994,962	14,190,648	0	28,305,963	286,535	155,909	88,934,018

Run Date: June 21, 2019
Run Time: 10:30 am
Report ID: TS163.v5

TACOMA SCHOOL DISTRICT NO. 10
Combined Balance Sheet - All Funds
As Of: **May 31, 2019**

	Governmental Fund Types					Trust Fund	Fund Total
	<u>General</u>	<u>Capital Projects</u>	<u>Transportation Vehicle</u>	<u>Debt Service</u>	<u>ASB</u>	<u>Private Purpose</u>	
Liabilities and Fund Balance							
Fund Balance							
899: Error Suspense	0	(1)	0	0	0	0	(1)
840: Nonspendable - Inventory & Prepaid Items	4,294,404	0	0	0	1,232	0	4,295,636
819: Restricted to Fund Purposes	0	0	271,822	0	2,172,423	0	2,444,245
821: Restricted for Carryover	1,060,151	0	0	0	0	0	1,060,151
830: Restricted for Debt Service	425,906	0	545	35,046,055	0	0	35,472,506
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	705,817	1,705,817
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	10,005,646	(37,666,785)	0	0	0	0	(27,661,139)
891: Unassigned for Minimum FB Policy	15,787,294	0	0	0	0	0	15,787,294
Total Fund Balance	43,521,884	167,331,088	272,367	35,046,055	2,173,655	705,817	249,050,867
Total Liabilities and Fund Balance	89,516,847	181,521,737	272,367	63,352,019	2,460,190	861,726	337,984,885

Run Date: June 21, 2019

Run Time: 10:31 am

Report ID: TS164.v3

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by State Object with % Spent
General Fund As Of: May 31, 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	1,297,573	1,109,573	53.9	2,468,161	1,319,359	1,148,802	53.5
1 - Credit Transfer	(2,407,146)	(1,297,573)	(1,109,573)	53.9	(2,468,161)	(1,319,359)	(1,148,802)	53.5
2 - Salaries - Certificated	193,841,795	139,839,650	54,002,145	72.1	207,569,848	157,365,233	50,204,615	75.8
3 - Salaries - Classified	72,603,838	53,938,957	18,664,881	74.3	74,327,874	56,967,676	17,360,198	76.6
4 - Employees Benefits & Payroll Taxes	102,145,367	76,795,163	25,350,204	75.2	104,916,811	80,908,942	24,007,869	77.1
5 - Supplies, Etc.	21,460,319	13,654,416	7,805,903	63.6	29,987,416	11,580,259	18,407,157	38.6
7 - Purchased Services	39,475,908	27,863,183	11,612,725	70.6	47,985,416	34,354,332	13,631,084	71.6
8 - Travel	863,688	707,148	156,540	81.9	760,722	492,773	267,949	64.8
9 - Capital Outlay	839,550	949,821	(110,271)	113.1	1,337,550	561,234	776,316	42.0
<u>District Total</u>	<u>431,230,465</u>	<u>313,748,337</u>	<u>117,482,128</u>	<u>72.8</u>	<u>466,885,637</u>	<u>342,230,448</u>	<u>124,655,189</u>	<u>73.3</u>

Run Date: June 21, 2019

Run Time: 10:33 am

Report ID: TS158.v5

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
General Fund As Of: May 31, 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	60,980,985	704,956	101.2	96.7
2 - Local Non-Tax	7,688,913	6,102,131	(1,586,782)	79.4	84.6
3 - State - General Purpose	269,732,835	200,832,189	(68,900,646)	74.5	74.6
4 - State - Special Purpose	83,516,365	57,355,815	(26,160,551)	68.7	63.0
5 - Federal - General Purpose	445,022	238,017	(207,005)	53.5	55.5
6 - Federal - Special Purpose	38,759,542	25,230,803	(13,528,739)	65.1	67.0
7 - Revenue from other Districts	1,885,009	1,372,954	(512,055)	72.8	59.7
8 - Revenue from other Agencies	2,656,876	605,522	(2,051,354)	22.8	57.8
9 - Other Financing Sources	2,000,000	64,610	(1,935,390)	3.2	2.0
Total Revenue	466,960,591	352,783,026	(114,177,565)	75.5	76.2
Total Resources Available	494,982,109	385,752,333	(109,229,776)	77.9	77.2
Uses of Resources					
Expenditures					
01: Basic Education	238,264,681	175,737,316	62,527,365	73.8	73.1
02: Basic Education - ALE	426,688	242,323	184,365	56.8	70.4

Run Date: June 21, 2019

Run Time: 10:33 am

Report ID: TS158.v5

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
General Fund As Of: May 31, 2019

	Current Year Adopted Budget	Current Year Year to Date Actual	Under Budget (Over)	% Current Year Budget	% Prior Year Budget
Uses of Resources					
03: Basic Education-1418 Open	2,721,526	1,797,749	923,777	66.1	59.7
21: Special Education, State	48,731,802	40,840,207	7,891,595	83.8	79.6
22: SPED Infants & Tod - State	1,833,111	1,846,462	(13,351)	100.7	83.7
24: Special Education, Federal	7,174,662	5,522,093	1,652,569	77.0	64.6
31: Career & Tech Ed, State	15,075,294	10,264,570	4,810,724	68.1	74.8
34: Middle School CTE	2,775,050	1,673,481	1,101,569	60.3	82.3
38: Career & Tech Ed, Federal	244,504	180,871	63,633	74.0	47.3
51: Disadvantaged, Federal	11,324,189	7,475,740	3,848,449	66.0	72.9
52: School Improvement, Federa	1,887,874	1,567,677	320,197	83.0	93.3
55: Learning Assistance Prog,	15,036,563	10,414,319	4,622,244	69.3	73.3
56: State Institutions, Ctrs &	673,667	435,248	238,419	64.6	76.9
57: NegleCTEd & Delinquent	116,183	95,099	21,084	81.9	68.0
58: Special & Pilot Programs	2,851,844	613,143	2,238,701	21.5	26.9
59: Institutions - Adult Jails	0	989	(989)	100.0	77.0
61: Head Start, Federal	5,567,224	4,145,088	1,422,136	74.5	75.5
64: Limited English Proficienc	389,526	272,750	116,776	70.0	110.3
65: Transitional Bilingual, St	6,460,089	4,792,308	1,667,781	74.2	74.8
68: Indian Education, Federal	292,551	226,432	66,119	77.4	77.5
69: Other Compensatory Program	0	14,782	(14,782)	100.0	100.0
73: Summer School	64,443	7,040	57,403	10.9	15.6
74: Highly Capable, State	698,010	271,721	426,289	38.9	77.6
79: Other Instructional Pgms	14,215,433	4,631,316	9,584,117	32.6	20.2
89: Community Services	538,700	591,017	(52,317)	109.7	70.9
97: District-Wide Support	63,188,269	45,881,775	17,306,494	72.6	73.4
98: Nutrition Svcs	11,930,653	11,031,559	899,094	92.5	96.1
99: Pupil Transportation	16,403,101	11,657,373	4,745,728	71.1	81.0
Total Expenditures	468,885,637	342,230,448	126,655,189	73.0	72.8
Total Uses of Resources	468,885,637	342,230,448	126,655,189	73.0	72.8
Ending Fund Balance	26,096,472	43,521,884	17,425,412	166.8	142.8
840: Nonspendable - Inventory & Prepaid Items	4,294,404	4,294,404	0	100.0	100.3
870: Committed to Contingencies	1,000,000	1,000,000	0	100.0	0.0
820: Assigned to Encumbrances	1,361,223	213,631	(1,147,592)	15.7	158.9
Total Debt and Fiscal Management	6,655,627	5,508,035	(1,147,592)	82.8	26.9
821: Restricted for Carryover	0	1,060,151	1,060,151	100.0	100.0

Run Date: June 21, 2019

Run Time: 10:33 am

Report ID: TS158.v5

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
General Fund As Of: May 31, 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	10,005,646	10,005,646	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	43,521,884	17,425,412	166.8	142.8

Run Date: June 21, 2019
Run Time: 10:34 am
Report ID: TS166.v4

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account w/% Received
General Fund As Of: May 31, 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	83,796,626	(2,203,374)	97.4	59,933,957	60,980,985	1,047,028	101.7
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	83,796,626	(2,816,747)	96.7	60,276,029	60,980,985	704,956	101.2
2 - Local Non-Tax								
21000: Tuition & Fees - Unassigned	562,710	1,028,509	465,799	182.8	570,418	927,158	356,740	162.5
21010: Regular Student Fees	50,000	28,428	(21,573)	56.9	30,000	17,068	(12,932)	56.9
21020: ALE Student Fees	0	300	300	100.0	0	1,374	1,374	100.0
21730: Summer School - Tuition & Fees	0	(600)	(600)	100.0	0	0	0	100.0
21800: Convenience Fee	0	40,109	40,109	100.0	30,000	37,064	7,064	123.5
22000: Sales of Goods, Supplies, & Svcs	10,000	13,837	3,837	138.4	15,000	17,954	2,954	119.7
22010: Sale of Supplies & Svcs - FR 1	250,000	154,672	(95,328)	61.9	180,000	161,357	(18,643)	89.6
22020: Sale of Supplies & Svcs - FR 2	140,000	25,386	(114,614)	18.1	35,000	93,257	58,257	266.4
22030: Sale of Supplies & Svcs-Schools	0	200	200	100.0	0	100	100	100.0
22040: Sale of Recoverable Items	90,000	63,467	(26,533)	70.5	80,000	66,477	(13,523)	83.1
22050: Sale of Supplies & Svcs - Trip 1	35,000	104,676	69,676	299.1	120,000	74,553	(45,447)	62.1
22060: Sale of Supplies & Svcs - Trip 2	50,000	104,608	54,608	209.2	100,000	26,766	(73,234)	26.8
22100: Other Storeroom Sales	5,000	3,173	(1,827)	63.5	5,000	1,907	(3,093)	38.1
22200: Copy Center Reimbursements	50,000	53,864	3,864	107.7	60,000	33,825	(26,175)	56.4
22310: CTE Sales of Goods, Supplies & Svcs	40,000	35,961	(4,039)	89.9	40,000	35,629	(4,371)	89.1
22910: Nutrition Service Sales	1,592,014	1,615,772	23,758	101.5	1,701,567	1,637,318	(64,249)	96.2
22940: NS Sales - Special Events	0	10,711	10,711	100.0	12,954	1,939	(11,015)	15.0
22960: NS Sales - Breakfast	131,318	139,073	7,755	105.9	140,141	172,941	32,800	123.4
22981: NS Convenience Fees	42,583	0	(42,583)	0.0	40,133	0	(40,133)	0.0
22990: School Bus Revenue	0	6,406	6,406	100.0	0	6,080	6,080	100.0
23000: Investment Earnings	100,000	282,070	182,070	282.1	325,000	817,134	492,134	251.4
25000: Gifts, Grants, & Donations (Local)	349,440	287,765	(61,675)	82.4	300,000	208,546	(91,454)	69.5
26000: Fines & Damages	45,000	58,700	13,700	130.4	70,000	76,353	6,353	109.1
27000: Rentals & Leases	375,000	301,989	(73,011)	80.5	300,000	272,136	(27,864)	90.7
27020: Facility Use - Utility Surcharge	85,750	12,130	(73,621)	14.1	85,750	12,715	(73,035)	14.8
27030: Facility Use - Custodial Labor	251,350	179,548	(71,802)	71.4	251,350	151,782	(99,568)	60.4
27040: Facility Use - Field/Stadium Maint	13,600	1,925	(11,675)	14.2	13,600	2,045	(11,555)	15.0
27050: Facility Use - Security	0	220	220	100.0	0	0	0	100.0
27060: Facility Use - Theater Tech	29,000	30,307	1,307	104.5	29,000	23,994	(5,006)	82.7
28000: Insurance Recoveries	0	109,596	109,596	100.0	125,000	343,770	218,770	275.0
29000: Local Support Non Tax-Unassigned	1,127,000	612,736	(514,264)	54.4	1,002,000	627,560	(374,440)	62.6

Run Date: June 21, 2019
Run Time: 10:34 am
Report ID: TS166.v4

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account w/% Received
General Fund As Of: May 31, 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	360,741	(139,259)	72.1	500,000	199,053	(300,947)	39.8
29010: Cash Over/Short	0	2,439	2,439	100.0	0	6,329	6,329	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	40,370	(29,630)	57.7	70,000	42,522	(27,478)	60.7
29240: Vending-Beverage Commissions	1,000	858	(142)	85.8	1,000	1,354	354	135.4
29250: Vending-Food Commissions	1,000	951	(49)	95.1	1,000	683	(317)	68.3
29260: Other Commissions/Rebates	5,000	2,375	(2,625)	47.5	5,000	3,389	(1,611)	67.8
2 - Local Non-Tax	6,751,765	5,713,269	(1,038,496)	84.6	7,688,913	6,102,131	(1,586,782)	79.4
3 - State - General Purpose								
31000: Apportionment	194,932,463	144,259,156	(50,673,307)	74.0	254,250,053	191,029,766	(63,220,287)	75.1
31210: Apportionment - Special Ed	6,870,521	5,330,172	(1,540,349)	77.6	8,272,727	6,439,703	(1,833,024)	77.8
33000: Local Effort Assistance	10,721,923	8,886,909	(1,835,014)	82.9	7,210,055	3,362,454	(3,847,601)	46.6
36000: State Forests	0	0	0	100.0	0	266	266	100.0
39000: Other State General Purpose - Unassigned	0	240	240	100.0	0	0	0	100.0
3 - State - General Purpose	212,524,907	158,476,477	(54,048,430)	74.6	269,732,835	200,832,189	(68,900,646)	74.5
4 - State - Special Purpose								
41000: Special Purpose - Unassigned	8,500,000	174,805	(8,325,195)	2.1	6,500,000	0	(6,500,000)	0.0
41210: Special Education	28,639,459	20,877,840	(7,761,619)	72.9	36,179,991	26,969,841	(9,210,150)	74.5
41220: SPED Infants & Toddlers - State	1,488,812	1,221,302	(267,510)	82.0	1,924,767	1,871,458	(53,309)	97.2
41550: Learning Assistance	12,892,846	9,583,632	(3,309,214)	74.3	15,839,516	11,746,806	(4,092,710)	74.2
41560: State Institutions, Centers, and Homes - I	584,953	274,018	(310,935)	46.8	585,645	218,670	(366,975)	37.3
41580: Special & Pilot Programs	2,948,556	682,859	(2,265,697)	23.2	2,900,708	591,765	(2,308,943)	20.4
41590: Institutions - Juveniles in Adult Jail	87,013	37,032	(49,981)	42.6	0	0	0	100.0
41650: Transitional Bilingual	3,531,462	2,872,255	(659,207)	81.3	4,730,311	3,570,113	(1,160,198)	75.5
41740: Highly Capable	646,978	480,933	(166,045)	74.3	819,533	607,689	(211,844)	74.2
41980: School Nutrition Services	225,830	191,905	(33,925)	85.0	206,442	175,393	(31,049)	85.0
41990: Transportation - Operations	12,593,629	9,082,713	(3,510,916)	72.1	13,829,452	11,604,079	(2,225,373)	83.9
4 - State - Special Purpose	72,139,538	45,479,294	(26,660,244)	63.0	83,516,365	57,355,815	(26,160,551)	68.7
5 - Federal - General Purpose								
52000: Direct Federal Revenue - Unassigned	429,072	215,107	(213,965)	50.1	445,022	218,436	(226,586)	49.1
55000: Federal Forests	0	22,867	22,867	100.0	0	19,581	19,581	100.0

Run Date: June 21, 2019
Run Time: 10:34 am
Report ID: TS166.v4

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account w/% Received
General Fund As Of: May 31, 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	237,975	(191,097)	55.5	445,022	238,017	(207,005)	53.5
6 - Federal - Special Purpose								
61000: Special Purpose - OSPI Unassigned	12,000	12,213	213	101.8	12,000	0	(12,000)	0.0
61240: Special Ed - Supplemental	7,432,233	3,829,597	(3,602,636)	51.5	7,509,213	4,671,851	(2,837,362)	62.2
61380: CTE - Carl Perkins Grant	257,560	98,204	(159,356)	38.1	257,560	142,071	(115,489)	55.2
61510: Disadvantaged - Title IA	12,004,252	7,604,494	(4,399,758)	63.3	11,928,902	6,946,519	(4,982,383)	58.2
61520: School Improvement - TII, IV, V & VI	1,248,869	1,032,539	(216,330)	82.7	1,988,687	1,430,552	(558,135)	71.9
61570: Institutions - Neglected & Delinquent	122,387	73,866	(48,521)	60.4	122,387	87,092	(35,295)	71.2
61640: Limited English Proficiency	363,432	367,121	3,689	101.0	410,327	248,990	(161,337)	60.7
61880: Child Care - Federal	0	22,473	22,473	100.0	0	12,248	12,248	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	142,824	(29,155)	83.0	168,771	145,118	(23,654)	86.0
61920: Reduced Price Lunch Reimbursement	636,094	586,895	(49,199)	92.3	679,482	582,979	(96,503)	85.8
61930: Free Lunch Reimbursement	6,240,663	4,675,544	(1,565,119)	74.9	5,955,726	4,427,984	(1,527,742)	74.3
61940: Certified Lunch Reimbursement	159,873	124,631	(35,242)	78.0	159,766	118,026	(41,740)	73.9
61950: Regular Breakfast Reimbursement	23,600	21,354	(2,246)	90.5	24,008	26,866	2,858	111.9
61960: Reduced Price Breakfast Reimbursement	160,799	152,140	(8,659)	94.6	172,898	141,709	(31,189)	82.0
61970: Free Breakfast Reimbursement	1,916,430	1,486,006	(430,424)	77.5	1,858,845	1,381,095	(477,750)	74.3
61980: Free Snack Reimbursement	63,068	42,250	(20,818)	67.0	55,777	80,651	24,874	144.6
61990: Fresh Fruit & Vegetable Reimbursement	102,400	70,150	(32,250)	68.5	85,909	47,463	(38,446)	55.2
62610: Head Start	5,978,898	4,021,924	(1,956,974)	67.3	6,151,783	4,086,591	(2,065,192)	66.4
62680: Indian Education - ED	174,149	135,557	(38,592)	77.8	181,765	139,265	(42,500)	76.6
63210: SPED Medicaid Match	0	118,416	118,416	100.0	0	130,415	130,415	100.0
69980: USDA Commodities	882,463	900,255	17,792	102.0	918,736	379,560	(539,176)	41.3
6 - Federal - Special Purpose	38,066,220	25,518,453	(12,547,767)	67.0	38,759,542	25,230,803	(13,528,739)	65.1
7 - Revenue from other Districts								
71210: Special Education	1,885,009	1,124,528	(760,481)	59.7	1,885,009	1,372,954	(512,055)	72.8
7 - Revenue from other Districts	1,885,009	1,124,528	(760,481)	59.7	1,885,009	1,372,954	(512,055)	72.8
8 - Revenue from other Agencies								
81000: Governmental Entities	202,241	98,790	(103,451)	48.8	0	8,356	8,356	100.0
82000: Private Foundations Revenue	0	145,233	145,233	100.0	1,178,898	40,785	(1,138,113)	3.5
85000: Educational Service Districts	1,218,621	577,298	(641,323)	47.4	1,477,978	556,381	(921,598)	37.6
8 - Revenue from other Agencies	1,420,862	821,321	(599,541)	57.8	2,656,876	605,522	(2,051,354)	22.8

9 - Other Financing Sources

Run Date: June 21, 2019
Run Time: 10:34 am
Report ID: TS166.v4

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account w/% Received
General Fund As Of: May 31, 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	35,356	35,356	100.0	0	64,610	64,610	100.0
1,765,000	0	(1,765,000)	0.0	2,000,000	0	(2,000,000)	0.0
-----	-----	-----	-----	-----	-----	-----	-----
1,765,000	35,356	(1,729,644)	2.0	2,000,000	64,610	(1,935,390)	3.2
<u>421,595,746</u>	<u>321,203,299</u>	<u>(100,392,447)</u>	<u>76.2</u>	<u>466,960,591</u>	<u>352,783,026</u>	<u>(114,177,565)</u>	<u>75.5</u>

Run Date: June 21, 2019

Run Time: 10:35 am

Report ID: TS152.v3

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: May 31, 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	180,860,881	15,063,775	136,900,979	41,907,301	2,052,601	98.9
01007: Basic Education - One Time	7,928,903	7,808,932	660,118	5,289,846	1,710,079	809,008	89.6
01011: Basic Education Enrichment	19,458,357	18,918,635	1,549,913	13,446,947	3,720,055	1,751,633	90.7
01030: BE Attendance BECCA	0	123,519	4,040	14,943	682	107,894	12.7
01040: BE Building Contributions	0	521,663	20,929	121,958	18,345	381,361	26.9
01050: BE Kindergarten Contributions	0	24,806	3,776	25,600	1,998	(2,791)	111.3
01065: BE Trans Bilingual Enrichment	643,293	507,165	29,776	251,875	89,502	165,788	67.3
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	178,623	1,503,885	513,256	55,974	97.3
01240: BE SPED Peer Review Pool	85,000	85,000	8,223	42,889	6,434	35,677	58.0
01250: BE Campus Security	2,060,862	2,060,862	169,151	1,906,424	574,526	(420,088)	120.4
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	1,700	10,619	43,458	(27,078)	200.3
01281: BE HS Graduation Enrichment	51,000	51,000	0	0	0	51,000	0.0
01310: BE Para Coverage	5,000	5,000	371	1,707	0	3,293	34.1
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	217,450	1,896,898	598,019	218,324	92.0
01440: BE - Non-Instructional	353,578	353,578	15,631	220,673	42,889	90,016	74.5
01450: BE Instructional	0	0	92	39,796	0	(39,796)	100.0
01460: BE FB Non-Instructional	0	0	95	1,321	47	(1,369)	100.0
01470: BE High Needs Support	1,480,269	1,480,269	114,973	1,026,105	334,058	120,105	91.9
01480: BE Strategic Goals/Initiatives	406,196	424,015	11,263	105,113	64,373	254,530	40.0
01650: BE Special Programs	0	0	4,296	180,403	2,352	(182,755)	100.0
01651: BE Special Programs Enrichment	1,130,564	1,145,564	94,583	815,319	236,199	94,046	91.8
01657: BE Special Programs - One Time	1,154,368	1,154,368	85,025	524,835	61,434	568,098	50.8
01660: BE Next Move	171,577	171,577	14,778	136,327	42,847	(7,597)	104.4
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	7,635,852	751,236	6,885,564	2,153,939	(1,403,651)	118.4
01881: BE Partner Schools Enrichment	1,000,000	1,000,000	54,830	541,274	161,727	296,998	70.3
01901: BE Running Start	2,045,172	2,292,221	665,930	1,420,934	322,066	549,221	76.0
01905: BE Int'l Baccalaureate	879,901	879,901	52,324	499,429	138,426	242,046	72.5
01915: BE Bargained Enhancement 5-10	1,327,292	1,327,292	11,847	85,766	7,780	1,233,746	7.0
01940: BE MS Athletic Reserve	0	200,271	0	1,000	0	199,271	0.5
01990: BE Curriculum & Instruction	3,964,810	2,469,047	34,355	1,593,791	434,998	440,258	82.2

Run Date: June 21, 2019

Run Time: 10:35 am

Report ID:TS152.v3

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: May 31, 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	(50)	50	0	2,052,090	0.0
01993: BE Curriculum & Inst Enrichmen	2,800,000	1,300,000	39,363	210,199	558,000	531,801	59.1
Total 01: Basic Education	238,264,681	240,185,165	19,858,417	175,737,316	53,744,794	10,703,056	95.5
02: Basic Education - ALE							
02000: BE Alternative Learning Exp	426,688	426,688	27,335	242,323	195,173	(10,808)	102.5
Total 02: Basic Education - ALE	426,688	426,688	27,335	242,323	195,173	(10,808)	102.5
03: Basic Education-1418 Open							
03000: Basic Ed - 1418 Open Doors	2,721,526	2,692,061	405,296	1,797,749	565,406	328,906	87.8
Total 03: Basic Education-1418 Open	2,721,526	2,692,061	405,296	1,797,749	565,406	328,906	87.8
21: Special Education, State							
21000: Special Education - State	42,723,802	44,103,639	4,204,083	37,533,672	11,527,528	(4,957,561)	111.2
21011: Special Education Enrichment	5,000,000	5,000,000	499,549	2,692,758	2,320,820	(13,578)	100.3
21560: SPED - State Safety Net	1,000,000	1,000,000	69,038	613,165	183,579	203,256	79.7
21720: SPED - District Settlement	8,000	8,000	0	613	0	7,387	7.7
21900: SPED Work Training	0	2,237	0	0	0	2,237	0.0
Total 21: Special Education, State	48,731,802	50,113,876	4,772,670	40,840,207	14,031,928	(4,758,259)	109.5
22: SPED Infants & Tod - State							
22000: SPED Infants & Toddlers-State	1,833,111	2,480,090	363,778	1,846,462	476,002	157,626	93.6
Total 22: SPED Infants & Tod - State	1,833,111	2,480,090	363,778	1,846,462	476,002	157,626	93.6
24: Special Education, Federal							
24508: SPED IDEAB Flow Thru 17-18	0	0	0	60,251	0	(60,251)	100.0
24509: SPED IDEAB Flow Thru 18-19	6,050,711	6,050,711	526,233	4,750,556	1,487,550	(187,395)	103.1
24518: SPED IDEAB Preschool 17-18	0	0	0	1,706	0	(1,706)	100.0
24519: SPED IDEAB Preschool 18-19	214,291	215,812	17,238	155,897	49,199	10,716	95.0
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	62,684	542,120	158,462	209,078	77.0
Total 24: Special Education, Federal	7,174,662	7,176,183	606,155	5,522,093	1,695,211	(41,121)	100.6
31: Career & Tech Ed, State							
31000: CTE Technical Support	149,881	149,881	14,142	140,514	37,830	(28,462)	119.0
31200: CTE JROTC	539,400	539,400	50,500	462,037	128,058	(50,695)	109.4
31510: CTE Administration	4,645,713	2,626,695	141,022	1,399,407	492,386	734,902	72.0
31600: CTE Agriculture & Science	489,364	489,364	40,260	376,065	109,375	3,924	99.2
31605: CTE Lincoln Tree Farm Harvest	0	0	(1,481)	30,371	13,342	(43,713)	100.0
31610: CTE Business Education	1,450,824	1,450,824	116,587	1,103,089	330,804	16,931	98.8

Run Date: June 21, 2019

Run Time: 10:35 am

Report ID:TS152.v3

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: May 31, 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	39,335	341,977	99,882	(65,616)	117.4
31630: CTE Diversified Occupations	943,739	1,033,190	94,532	863,578	263,234	(93,622)	109.1
31640: CTE Trade & Industry	1,772,830	1,772,830	166,814	1,600,064	426,701	(253,935)	114.3
31650: CTE Family & Consumer Science	1,036,933	1,036,933	97,206	1,025,131	275,230	(263,428)	125.4
31660: CTE Next Move	293,594	293,594	14,043	119,356	42,002	132,236	55.0
31670: CTE Technology	705,605	705,605	66,298	632,024	258,609	(185,028)	126.2
31680: CTE Health Occupations	305,473	350,245	32,484	382,810	102,897	(135,461)	138.7
31710: CTE Career Guidance	633,697	633,697	52,300	512,671	158,079	(37,053)	105.8
31880: CTE Partner School	1,423,467	1,423,467	114,303	1,065,957	321,329	36,181	97.5
31901: CTE Running Start	140,719	103,380	25,641	76,053	83,447	(56,120)	154.3
31902: CTE Open Doors	167,812	167,559	36,002	133,466	6,534	27,559	83.6
Total 31: Career & Tech Ed, State	15,075,294	13,152,907	1,099,987	10,264,570	3,149,738	(261,401)	102.0
34: Middle School CTE							
34500: CTE Middle School	2,775,050	2,645,576	177,304	1,673,481	538,147	433,948	83.6
Total 34: Middle School CTE	2,775,050	2,645,576	177,304	1,673,481	538,147	433,948	83.6
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	282,189	40,907	176,108	23,805	82,276	70.8
38539: Non-Traditional Fields	0	4,286	4,286	4,286	0	0	100.0
Total 38: Career & Tech Ed, Federal	244,504	286,475	45,193	180,871	23,805	81,799	71.4
51: Disadvantaged, Federal							
51209: OSSI Targeted/Comprehensive	0	369,287	11,155	132,596	58,209	178,482	51.7
51408: T1 SIG Cohort III Yr 4 17-18	0	0	0	35,113	0	(35,113)	100.0
51409: T1 SIG Cohort III Yr 5 18-19	143,345	143,346	1,948	64,231	66,592	12,523	91.3
51507: T1-A Disadvantaged 16-17	0	0	0	90	0	(90)	100.0
51508: T1-A Disadvantaged 17-18	0	0	0	183,164	412	(183,576)	100.0
51509: T1-A Disadvantaged 18-19	11,048,188	11,048,188	760,248	6,954,743	2,177,668	1,915,777	82.7
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	3,779	33,388	10,812	(370)	100.8
51608: T1-D Neglect & Delinqnt 17-18	0	0	0	807	0	(807)	100.0
51609: T1-D Neglect & Delinqnt 18-19	94,684	93,654	7,201	69,293	21,394	2,967	96.8
51638: T1-A Priority/Focus Schools 18	0	0	0	2,363	(1,372)	(991)	100.0
Total 51: Disadvantaged, Federal	11,324,189	11,698,305	784,331	7,475,740	2,333,715	1,888,851	83.9
52: School Improvement, Federa							

Run Date: June 21, 2019

Run Time: 10:35 am

Report ID:TS152.v3

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: May 31, 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	646,299	51,497	411,555	123,701	111,042	82.8
52477: T2-A Teacher Quality 16-17	0	0	0	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	1,253,619	158,131	1,151,772	362,377	(260,530)	120.8
Total 52: School Improvement, Federa	1,887,874	1,899,918	209,627	1,567,677	486,078	(153,837)	108.1
55: Learning Assistance Prog,							
55500: Learning Assistance Program	9,905,593	9,905,593	882,869	7,660,777	2,466,817	(222,001)	102.2
55520: LAP High Poverty	5,130,970	5,892,342	357,283	2,753,542	711,052	2,427,747	58.8
Total 55: Learning Assistance Prog,	15,036,563	15,797,935	1,240,152	10,414,319	3,177,869	2,205,746	86.0
56: State Institutions, Ctrs &							
56007: Remann Hall - One Time	114,312	114,312	10,403	86,554	28,077	(319)	100.3
56510: Remann Hall	559,355	559,355	26,779	348,694	73,245	137,416	75.4
Total 56: State Institutions, Ctrs &	673,667	673,667	37,182	435,248	101,322	137,097	79.6
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	10,879	94,109	27,512	43,805	73.5
Total 57: NegleCTEd & Delinquent	116,183	165,426	10,879	95,099	27,512	42,815	74.1
58: Special & Pilot Programs							
58020: Collection of Evidence	25,000	66,400	1,619	6,038	1,111	59,251	10.8
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	24,063	260,953	50,492	6,243	98.0
58169: Homeless Student Stability 19	80,752	78,771	6,513	59,414	18,829	528	99.3
58219: Jobs for America's Graduate WA	0	9,346	8,379	9,361	0	(15)	100.2
58229: IB Registration Fee Reimb-Foss	0	6,364	0	0	0	6,364	0.0
58269: WaKIDS Training	0	4,521	0	3,808	0	713	84.2
58279: Dual Credit Equitable Expansio	0	23,365	0	0	6,020	17,345	25.8
58289: High Demand Career & Tech Ed.	0	30,000	0	0	87	29,913	0.3
58319: Beg Ed Support Team 18-19	207,944	234,673	17,860	162,937	51,883	19,853	91.5
58329: STEM Lighthouse Schools	0	20,000	0	0	22,506	(2,506)	112.5
58339: Aerospace & Adv. Manufacturing	0	18,692	0	0	24,603	(5,911)	131.6
58349: Advanced Placement Exam Fee	0	11,543	0	0	0	11,543	0.0

Run Date: June 21, 2019

Run Time: 10:35 am

Report ID:TS152.v3

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: May 31, 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							
58638: Priority Schools-Non Title I	0	0	0	3	0	(3)	100.0
58659: Educational Leadership Intern	0	8,560	1,337	7,448	0	1,112	87.0
58669: Recruiting Wash Teachers 18-19	0	21,250	1,727	11,797	2,903	6,550	69.2
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	619	0	410	60.2
58699: WA FIRST- FIRST Tech Challenge	0	6,777	(14)	3,335	0	3,442	49.2
58729: Advanced Placement Computer 19	0	9,000	6,060	9,000	0	0	100.0
58739: OSSI District Grant	0	448,599	0	0	0	448,599	0.0
58759: OSSI Targeted/Comprehensive	0	68,225	0	334	22,430	45,461	33.4
58779: TPEP Teacher Training 18-19	111,739	116,714	18,886	67,825	4,317	44,572	61.8
Total 58: Special & Pilot Programs	2,851,844	3,636,676	86,429	613,143	205,182	2,818,351	22.5
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							
61518: Head Start Regular 17-18	0	1,495,747	0	1,031,812	0	463,935	69.0
61519: Head Start Regular 18-19	5,501,094	3,732,309	447,242	3,110,353	1,195,600	(573,644)	115.4
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	44,087	(426)	1,813	0	42,274	4.1
Total 61: Head Start, Federal	5,567,224	5,328,195	446,816	4,145,088	1,195,600	(12,493)	100.2
64: Limited English Proficienc							
64509: Limited English 18-19	389,526	404,089	36,394	272,750	69,185	62,155	84.6
Total 64: Limited English Proficienc	389,526	404,089	36,394	272,750	69,185	62,155	84.6
65: Transitional Bilingual, St							
01065: BE Trans Bilingual Enrichment	2,431,206	2,426,635	215,195	1,858,242	627,289	(58,896)	102.4
65000: Transitional Bilingual	4,028,883	4,038,610	317,799	2,934,066	876,403	228,141	94.4
Total 65: Transitional Bilingual, St	6,460,089	6,465,245	532,994	4,792,308	1,503,692	169,245	97.4
68: Indian Education, Federal							
68011: Indian Education Enrichment	120,000	120,000	10,364	75,163	23,859	20,978	82.5
68508: Indian Education 17-18	0	0	0	0	0	0	100.0
68509: Indian Education 18-19	172,551	161,435	19,064	151,269	31,407	(21,241)	113.2
Total 68: Indian Education, Federal	292,551	281,435	29,427	226,432	55,266	(263)	100.1
69: Other Compensatory Program							
69100: SPED Reimbursable	0	0	2,431	7,497	8,516	(16,013)	100.0

Run Date: June 21, 2019

Run Time: 10:35 am

Report ID:TS152.v3

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: May 31, 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	1,231	7,285	1,595	13,442	39.8
Total 69: Other Compensatory Program	0	22,322	3,662	14,782	10,110	(2,570)	111.5
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	30,798	271,721	116,836	310,601	55.6
Total 74: Highly Capable, State	698,010	699,157	30,798	271,721	116,836	310,601	55.6
79: Other Instructional Pgms							
79000: Other Instructional Programs	8,486,306	3,934,836	0	0	0	3,934,836	0.0
79010: Tuition Based Preschool	468,000	480,598	42,955	386,695	120,017	(26,114)	105.4
79039: Dream Factory Learning Center	0	25,000	9,599	13,810	0	11,190	55.2
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	1,402,242	130,336	1,036,425	336,065	29,752	97.9
79128: Whole Kids Foundation	0	1,585	0	0	2,424	(839)	153.0
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	0	0	4,539	(4,539)	100.0
79189: Wallace Foundation 18-19	978,898	1,166,333	73,206	624,185	120,906	421,242	63.9
79208: JROTC - Army 17-18	0	0	0	1,799	0	(1,799)	100.0
79209: JROTC - Army 18-19	189,540	189,540	12,349	99,338	24,865	65,338	65.5
79229: Refugee Impact 08-9	12,000	0	0	0	0	0	100.0
79259: Rockefeller Philanthropy Advis	0	5,000	176	799	1,000	3,201	36.0
79269: JROTC - Navy 18-19	73,712	73,712	6,666	64,154	18,873	(9,315)	112.6
79270: JROTC - Navy Start Up	0	1,075	0	754	0	321	70.1
79299: JROTC - Navy Orientation 18-19	0	823	0	488	0	335	59.3
79310: SPED Community Preschool	1,923,139	1,923,139	180,225	1,592,127	512,571	(181,559)	109.4
79339: City of Tacoma Mini Grants 19	0	10,735	533	4,533	1,400	4,802	55.3
79345: Gates AP/IB Support	0	17,852	45	585	1,798	15,469	13.3
79359: Jobs for America's Graduates	0	30,000	1,303	1,815	21,555	6,630	77.9
79379: Stuart Foundation Grant 18-19	200,000	200,000	0	201,781	0	(1,781)	100.9

Run Date: June 21, 2019

Run Time: 10:35 am

Report ID: TS152.v3

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: May 31, 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							
79389: ECEAP USDA Meals/Snacks 18-19	22,338	0	0	0	0	0	100.0
79399: City of Tacoma - CBT	0	350,320	0	0	0	350,320	0.0
79409: City of Tacoma-Restor. Justice	0	237,500	0	0	0	237,500	0.0
79419: City of Tacoma - SSGRIN	0	291,834	0	0	0	291,834	0.0
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	6,747	62,081	19,283	1,866	97.8
79538: JROTC - Marines 17-18	0	0	0	900	0	(900)	100.0
79539: JROTC - Marines 18-19	98,540	98,540	8,573	75,264	23,342	(66)	100.1
79580: Curriculum Fundraising	0	778,218	29,244	248,046	34,817	495,355	36.3
79585: International Exchange Program	102,418	102,418	9,101	86,563	26,741	(10,886)	110.6
79590: Read 2 Me (formerly Werlin)	42,247	42,247	0	21,000	14,000	7,247	82.8
79679: College Spark Washington Yr 2	0	48,000	0	9,524	0	38,476	19.8
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	12,070	2,268	6,289	0	5,781	52.1
79755: Tacoma Schools Fdtn Awards	0	41,680	1,773	20,299	1,894	19,488	53.2
79799: GRADS-Teen Parent Enhance	0	4,000	1,061	1,061	3,175	(236)	105.9
79818: Tacoma Whole Child Int 17-18	0	29,680	21,291	29,680	0	0	100.0
79819: Tacoma Whole Child Int 18-19	0	0	102	396	0	(396)	100.0
79850: Arts Collaboration	31,425	31,425	2,896	20,897	2,283	8,245	73.8
79899: Partners in Science Suppl Prog	0	7,000	0	437	0	6,563	6.2
79910: NFL Foundation	0	698	0	0	748	(50)	107.2
79948: Bridge to College Courses Yr 3	0	2,866	684	2,369	0	497	82.7
79959: Art for the Sake of Art 18-19	0	10,000	91	9,899	0	101	99.0
79978: The Hartford Commitment	0	10,000	0	0	0	10,000	0.0
79999: Ben B. Cheney Foundation	0	2,000	0	2,000	0	0	100.0
Total 79: Other Instructional Pgms	14,215,433	11,727,741	541,223	4,631,316	1,292,299	5,804,127	50.5
89: Community Services							
89010: Facility Use	177,250	177,250	20,210	175,494	7,825	(6,069)	103.4
89020: Facility Use - Fields	7,350	7,350	1,086	4,857	6,439	(3,946)	153.7
89030: Facility Use - Swim Pools	7,100	7,100	0	6,725	4,579	(4,204)	159.2
89040: Facility Use - Stadiums	31,000	31,000	2,913	8,309	810	21,881	29.4
89050: Facility Use - Theaters	157,000	157,000	12,980	140,551	7,266	9,182	94.2

Run Date: June 21, 2019

Run Time: 10:35 am

Report ID:TS152.v3

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: May 31, 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							
89060: Facility Use - Other	42,000	42,000	1,597	17,664	595	23,741	43.5
89150: Summer Nutrition Svcs	117,000	117,000	0	0	0	117,000	0.0
89160: Community Partnerships	0	0	24,386	237,416	69,478	(306,894)	100.0
Total 89: Community Services	538,700	538,700	63,173	591,017	96,992	(149,309)	127.7
97: District-Wide Support							
97000: District-Wide Support	38,886,203	38,981,612	2,883,494	29,856,242	7,354,177	1,771,193	95.5
97011: District-Wide Support Enrichme	20,593,422	19,228,638	1,366,083	12,291,132	4,128,810	2,808,696	85.4
97090: DWS Tech General Admin	2,000,000	2,000,000	2,245	2,521,132	497,628	(1,018,760)	150.9
97093: DWS Tech Util/Net	152,246	152,246	22,116	369,964	100,691	(318,409)	309.1
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	80,584	812,474	265,546	437,386	71.1
97880: DWS Partner School	30,992	30,992	4,638	27,223	5,688	(1,919)	106.2
Total 97: District-Wide Support	63,188,269	61,932,720	4,359,159	45,881,775	12,352,542	3,698,403	94.0
98: Nutrition Svcs							
98000: Nutrition Services	11,444,361	11,454,361	1,408,599	10,908,402	2,472,672	(1,926,712)	116.8
98011: Nutrition Services Enrichment	486,292	486,292	10,003	88,069	29,260	368,963	24.1
98030: Nutrition Svcs - Summer	0	0	0	(142)	109,140	(108,999)	100.0
98109: NSLP Equipment Assistance	0	31,536	0	35,230	0	(3,694)	111.7
98209: Breakfast After the Bell Start	0	108,000	0	0	46,661	61,339	43.2
Total 98: Nutrition Svcs	11,930,653	12,080,189	1,418,602	11,031,559	2,657,733	(1,609,103)	113.3
99: Pupil Transportation							
99000: Pupil Transportation	16,078,432	16,037,404	1,418,580	12,120,279	3,743,325	173,800	98.9
99011: Pupil Transportation Enrichmen	941,312	941,312	0	0	2,402	938,910	0.3
99110: Transportation - Ex Curr	330,000	330,000	0	0	0	330,000	0.0
99120: Transportation - Field Trips	(946,643)	(1,014,779)	(106,289)	(462,906)	0	(551,873)	45.6
Total 99: Pupil Transportation	16,403,101	16,293,937	1,312,291	11,657,373	3,745,727	890,837	94.5
District Total	468,885,637	468,885,637	38,499,272	342,230,448	103,847,862	22,807,327	95.1

ASSOCIATED STUDENT BODY FUND

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

Run Date: June 21, 2019
Run Time: 10:36 am
Report ID: TS161.v6

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
Associated Student Body Fund As Of: May 31, 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	639,483	(546,884)	53.9	57.1
2 - Athletics	332,870	228,772	(104,098)	68.7	75.7
3 - Classes	491,430	212,143	(279,287)	43.2	47.0
4 - Clubs	1,818,227	502,616	(1,315,611)	27.6	29.6
6 - Private Money	134,750	9,000	(125,750)	6.7	13.8
Total Revenue	3,963,644	1,592,014	(2,371,630)	40.2	42.8
Total Resources Available	5,485,533	3,531,714	(1,953,819)	64.4	65.7
Uses of Resources					
Expenditures					
1 - General Student Body	1,291,677	509,023	782,654	39.4	46.5
2 - Athletics	324,434	292,224	32,210	90.1	91.9
3 - Classes	393,061	130,288	262,773	33.1	33.9
4 - Clubs	1,747,873	421,323	1,326,550	24.1	30.1
6 - Private Money	134,750	5,201	129,549	3.9	11.4
Total Expenditures	3,891,795	1,358,059	2,533,736	34.9	40.1
Total Uses of Resources	3,891,795	1,358,059	2,533,736	34.9	40.1
Ending Fund Balance	1,593,738	2,173,655	579,917	136.4	120.0

Run Date: June 21, 2019

Run Time: 10:36 am

Report ID: TS157.v5

TACOMA SCHOOL DISTRICT NO. 10
ASB Statement Of Revenue and Expenditure by BRC
Associated Student Body Fund May 31, 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	21	0	0	1,125	0	1,125
101 Arlington	3,916	63	684	2,900	3,295	0	3,295
103 Birney	8,517	213	831	12,047	7,899	0	7,899
104 Blix	909	588	0	1,695	1,497	0	1,497
105 Boze	8,935	14,675	9,967	26,520	13,643	0	13,643
107 Browns Pt	13,064	13,974	0	45,350	27,038	0	27,038
109 Bryant	9,315	1,533	748	20,000	10,100	0	10,100
110 Crescent Hts	1,027	406	347	1,000	1,086	0	1,086
113 DeLong	6,619	7,909	2,374	21,200	12,154	0	12,154
115 Downing	6,231	12,183	7,055	15,100	11,359	0	11,359
117 Edison	3,102	529	0	1,000	3,631	0	3,631
119 Fawcett	4,433	23,092	17,094	17,600	10,431	0	10,431
121 Fern Hill	283	11	0	9,000	293	0	293
123 Franklin	2,789	52	468	12,100	2,373	0	2,373
125 Geiger	3,151	27,580	22,656	28,775	8,075	0	8,075
133 Jefferson	2,767	307	0	2,700	3,074	0	3,074
135 Larchmont	1,626	4,438	3,720	15,500	2,343	0	2,343
137 Lister	4,944	7,843	7,323	15,945	5,464	0	5,464
139 Lowell	3,186	701	468	3,000	3,419	0	3,419
143 Lyon	2,722	2,182	1,532	2,900	3,372	0	3,372
147 Manitou Pk	5,177	3,688	1,238	10,775	7,628	0	7,628
149 Mann	6	3,627	75	1,200	3,557	0	3,557
151 McCarver	3,921	2,993	3,524	15,300	3,390	0	3,390
157 NE Tacoma	8,485	3,225	2,174	29,500	9,537	0	9,537
163 Pt Defiance	2,972	10,056	11,939	12,700	1,090	0	1,090
165 Reed	3,486	685	712	4,200	3,460	0	3,460
169 Roosevelt	4,998	456	555	6,000	4,899	0	4,899
175 Sheridan	1,111	3,942	4,078	43,500	975	0	975
177 Sherman	3,519	17,227	14,664	16,665	6,082	0	6,082
179 Stanley	1,179	22	0	1,000	1,201	0	1,201
181 Skyline	8,895	13,661	14,957	4,975	7,599	0	7,599
183 Wainwright	12,163	15,971	17,236	34,300	10,899	0	10,899
185 Washington	5,499	24,661	23,294	29,780	6,865	0	6,865
187 Whitman	3,963	1,944	500	1,350	5,406	0	5,406
189 Whittier	2,240	39	222	0	2,057	0	2,057
200 Giaudrone	47,198	43,612	49,998	82,460	40,811	0	40,811
202 Baker	126,798	48,084	27,466	52,650	147,416	0	147,416

Run Date: June 21, 2019

Run Time: 10:36 am

Report ID: TS157.v5

TACOMA SCHOOL DISTRICT NO. 10
ASB Statement Of Revenue and Expenditure by BRC
Associated Student Body Fund May 31, 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	59,021	30,163	92,700	68,907	0	68,907
208 Hunt	16,545	311	0	0	16,856	0	16,856
210 Jason Lee	23,848	9,581	10,002	59,550	23,427	0	23,427
212 Mason	76,751	15,614	27,645	104,250	64,720	0	64,720
216 Meeker	85,558	54,945	65,632	168,076	74,871	0	74,871
218 Stewart	33,554	62,074	45,027	51,500	50,601	0	50,601
220 Truman	72,648	70,510	22,365	120,075	120,793	0	120,793
221 First Creek	25,078	35,593	27,505	49,600	33,166	0	33,166
224 Foss	88,331	78,295	61,775	162,470	104,850	0	104,850
226 Lincoln	199,378	143,198	114,947	424,710	227,630	0	227,630
228 Mt Tahoma	189,574	136,057	102,003	227,962	223,628	0	223,628
230 Stadium	257,411	290,877	286,532	800,510	261,755	0	261,755
232 Wilson	365,837	199,030	172,854	750,405	392,013	0	392,013
234 Oakland	3,935	1,792	936	3,285	4,791	0	4,791
235 IDEA School	4,270	692	2,085	2,400	2,877	0	2,877
237 Tacoma School For The Arts	30,866	21,324	16,462	95,655	35,728	0	35,728
239 Science & Math Institute	43,886	6,613	7,172	23,960	43,326	0	43,326
607 Career & Technical Education	28,666	539	0	0	29,205	0	29,205
617 ASB Athletics & Activities	100	78,167	88,519	130,000	(10,252)	0	(10,252)
734 Young Ambassadors	23,166	15,587	28,536	24,000	10,218	0	10,218
<u>District Total</u>	<u>1,939,700</u>	<u>1,592,014</u>	<u>1,358,059</u>	<u>3,891,795</u>	<u>2,173,655</u>	<u>0</u>	<u>2,173,655</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 May 31, 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: June 21, 2019

Run Time: 10:37 am

Report ID: TS160.v5

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
Debt Service Fund As Of: May 31, 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	55,789,750	(1,477,750)	97.4	97.0
2 - Local Non-Tax	56,000	199,537	143,537	356.3	413.8
Total Revenue	57,323,500	55,989,287	(1,334,213)	97.7	98.5
Total Resources Available	65,363,500	66,777,237	1,413,737	102.2	101.6
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	35,046,055	26,943,467	432.5	452.1

Run Date: June 21, 2019
Run Time: 10:37 am
Report ID: TS156.v4

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account
DFG/LTDG Fund May 31, 2019



State Account
District Account

	Prior Year <u>Adopted</u> <u>Budget</u>	Prior Year Year to Date <u>Actual</u>	Over Budget <u>(Under)</u>	% <u>Received</u>	Current Year <u>Adopted</u> <u>Budget</u>	Current Year Year to Date <u>Actual</u>	Over Budget <u>(Under)</u>	% <u>Received</u>
1 - Local Taxes								
11000: Local Property Tax	55,901,250	54,247,092	(1,654,158)	97.0	57,267,500	55,789,750	(1,477,750)	97.4
1 - Local Taxes	55,901,250	54,247,092	(1,654,158)	97.0	57,267,500	55,789,750	(1,477,750)	97.4
2 - Local Non-Tax								
23000: Investment Earnings	28,000	115,877	87,877	413.8	56,000	199,537	143,537	356.3
2 - Local Non-Tax	28,000	115,877	87,877	413.8	56,000	199,537	143,537	356.3
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>	55,929,250	55,113,324	(815,926)	98.5	57,323,500	55,989,287	(1,334,213)	97.7

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 under the 2013 bond are as follows:

Projects currently under construction

Mary Lyon Elementary School Replacement (*opens fall 2019*)
Grant Center for the Expressive Arts Replacement (*opens early winter 2020*)
Boze Elementary School Replacement (*opens fall 2020*)
Birney Elementary School Replacement (*opens fall 2020*)

Projects currently in the design phase

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

Future Projects

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

Completed Projects

Washington Elementary School Modernization (*opened fall 2014*)
McCarver Elementary School Modernization (*opened fall 2016*)
Wainwright Intermediate School (*opened winter 2016*)
Stewart Middle School Modernization (*opened spring 2017*)
Wilson High School Replacement & Modernization Phase II (*completed summer 2017*)

Arlington Elementary School Replacement (*opened fall 2017*)
Environmental Learning Center (SAMI) (*opened fall 2017*)
Browns Point Elementary School Replacement (*opened winter 2018*)

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.
- Grant Center for the Expressive Arts started construction in June 2018 and is planned to go through August 2019 with doors opening early winter 2020. 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.
- Boze Elementary construction began 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.
- Birney Elementary School started 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: June 21, 2019
 Run Time: 10:38 am
 Report ID: TS159.v7

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
Capital Projects Fund As Of: May 31, 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	17,103,445	(266,555)	98.5	98.0
2 - Local Non-Tax	381,000	2,488,402	2,107,402	653.1	102.0
4 - State - Special Purpose	0	1,485,018	1,485,018	100.0	100.0
8 - Revenue from other Agencies	0	350,000	350,000	100.0	100.0
9 - Other Financing Sources	500,000	0	(500,000)	0.0	51.9
Total Revenue	18,251,000	21,426,865	3,175,865	117.4	165.7
Total Resources Available	217,510,000	226,424,739	8,914,739	104.1	83.1
Uses of Resources					
Expenditures					
12 - Site Improvements	1,202,000	2,368,109	(1,166,109)	197.0	340.3
21 - New Buildings	82,079,000	42,169,497	39,909,503	51.4	39.2
22 - Remodeled Buildings	29,750,000	2,761,290	26,988,710	9.3	16.1
31 - Initial Equipment	23,470,000	8,818,965	14,651,035	37.6	39.4
35 - Instructional Technology	0	2,970,641	(2,970,641)	100.0	100.0
51 - Sale of Real Estate	0	331	(331)	100.0	100.0
52 - MODIFY REPORT FOR DESC	10,000	4,816	5,184	48.2	100.0
Total Expenditures	136,511,000	59,093,649	77,417,351	43.3	34.2
Total Uses of Resources	136,511,000	59,093,649	77,417,351	43.3	34.2
Ending Fund Balance	80,999,000	167,331,090	86,332,090	206.6	116.2

Run Date: June 21, 2019
Run Time: 10:38 am
Report ID: TS159.v7

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
Capital Projects Fund As Of: May 31, 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	(35,562,866)	(37,666,866)	1,690.3	-2,975.5
Total Assigned Fund Balance	2,104,000	(35,562,866)	(37,666,866)	(1,690.3)	(2,975.5)
Total Ending Fund Balance	199,259,000	167,331,090	(31,927,910)	84.0	72.0

Run Date: June 21, 2019
Run Time: 10:39 am
Report ID: TS156.v4

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account
Capital Projects Fund May 31, 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	9,755,188	(194,812)	98.0	17,370,000	17,103,445	(266,555)	98.5
1 - Local Taxes	9,950,000	9,755,188	(194,812)	98.0	17,370,000	17,103,445	(266,555)	98.5
2 - Local Non-Tax								
23000: Investment Earnings	1,664,000	1,713,517	49,517	103.0	309,000	2,454,116	2,145,116	794.2
25000: Gifts, Grants, & Donations (Local)	0	18,400	18,400	100.0	0	0	0	100.0
27000: Rentals & Leases	125,000	48,276	(76,724)	38.6	72,000	34,286	(37,714)	47.6
28000: Insurance Recoveries	0	33,118	33,118	100.0	0	0	0	100.0
29050: Mitigation Fees	40,000	52,500	12,500	131.3	0	0	0	100.0
2 - Local Non-Tax	1,829,000	1,865,811	36,811	102.0	381,000	2,488,402	2,107,402	653.1
4 - State - Special Purpose								
41300: State Matching - Paid Direct to District	0	8,462,045	8,462,045	100.0	0	1,485,018	1,485,018	100.0
4 - State - Special Purpose	0	8,462,045	8,462,045	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	350,000	350,000	100.0
8 - Revenue from other Agencies	0	0	0	100.0	0	350,000	350,000	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	20,342,351	8,063,351	165.7	18,251,000	21,426,865	3,175,865	117.4

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: June 21, 2019

Run Time: 10:39 am

Report ID: TS162.v4

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
Transportation Vehicle Fund As Of: May 31, 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	3,317	(11,683)	22.1	151.1
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	10,716	(2,601,284)	0.4	2.7
Total Resources Available	4,152,390	1,536,475	(2,615,915)	37.0	99.2
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	1,268,410	(1,268,410)	100.0	100.0
Total Expenditures	2,780,000	1,264,109	1,515,891	45.5	35.9
Total Uses of Resources	2,780,000	1,264,109	1,515,891	45.5	35.9
Ending Fund Balance	1,372,390	272,367	(1,100,023)	19.8	29,217.8

Run Date: June 21, 2019
Run Time: 10:40 am
Report ID: TS156.v4

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account
Transportation Vehicle Fund May 31, 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	15,107	5,107	151.1	15,000	3,317	(11,683)	22.1
2 - Local Non-Tax	10,000	15,107	5,107	151.1	15,000	3,317	(11,683)	22.1
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	15,107	(554,893)	2.7	2,612,000	10,716	(2,601,284)	0.4

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	\$ 43,219,366	12.64%	\$ 60,980,985	17.29%	\$ 17,761,619
Local Non-Tax	6,126,213	1.79%	6,102,131	1.73%	(24,082)
State, General Purpose	202,551,874	59.22%	200,832,189	56.93%	(1,719,685)
State, Special Purpose	60,016,430	17.55%	57,355,815	16.26%	(2,660,616)
Federal, General Purpose	325,539	0.10%	238,017	0.07%	(87,522)
Federal, Special Purpose	26,917,815	7.87%	25,230,803	7.15%	(1,687,012)
Revenue - Other District	1,524,671	0.45%	1,372,954	0.39%	(151,717)
Revenue - Other Agencies	1,341,273	0.39%	605,522	0.17%	(735,751)
Revenue - Other Financing	-	0.00%	64,610	0.02%	64,610
Total Revenue	\$ 342,023,181	100.00%	\$ 352,783,026	100.00%	\$ 10,759,845

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	\$ 151,544,568	43.75%	\$ 157,365,233	45.98%	\$ (5,820,665)
Classified Salaries	55,636,938	16.06%	56,967,676	16.65%	(1,330,738)
Employee Benefits	78,036,113	22.53%	80,908,942	23.64%	(2,872,829)
Supplies and Materials	24,524,432	7.08%	11,580,259	3.38%	12,944,173
Contractual Services	35,208,617	10.16%	34,354,332	10.04%	854,285
Local Mileage & Travel	538,987	0.16%	492,773	0.14%	46,214
Capital Outlay	919,134	0.27%	561,234	0.16%	357,900
Total Expenditures	\$ 346,408,789	100.00%	\$ 342,230,448	100.00%	\$ 4,178,341

* Actual data through May 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	447,667,908	462,046,757	(2,913,834)
Other Financing Sources	<u>2,000,000</u>	<u>73,106</u>	<u>1,774,405</u>	<u>(225,595)</u>
Total Resources Available	494,982,109	480,710,321	496,790,468	1,808,359
Expenditures	466,885,637	486,248,561	461,414,207	5,471,430
Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Use of Resources	466,885,637	486,248,561	461,414,207	5,471,430
Ending Fund Balance	<u>\$ 28,096,472</u>	<u>\$ (5,538,240)</u>	<u>\$ 35,376,262</u>	<u>\$ 7,279,790</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	-	-	793,684	793,684
Restricted for Debt Service	325,000	-	311,873	(13,127)
Assigned to Carryover	-	-	992,309	992,309
Assigned to Curriculum & Instruction	-	-	3,009,634	3,009,634
Assigned to Future Operations	2,523,442	(27,921,635)	5,166,423	2,642,981
Unassigned Fund Balance	<u>-</u>	<u>17,422,292</u>	<u>-</u>	<u>-</u>
Total Fund Balance	\$ 26,096,472	\$ (5,538,240)	\$ 33,376,262	\$ 7,279,790
Method 2 projections are used for all tables and graphs in this report.				

**GRANT ACTIVITY FOR 2018-19
As of May 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	6,305,354		6,628,462	(254,643)
SPED IDEAB Preschool	2451X	227,336		227,336	11,524	210,110		221,634	5,702
SPED Safety Net	2456X	909,660		909,660		714,498		714,498	195,162
CTE Perkins Grant	3850X	296,298		296,298	15,020	220,744		235,764	60,534
T1 SIG Cohort III 13-14	5140X	151,000		151,000	7,655	328,800		336,455	(185,455)
T1-A Disadvantaged	5150X	11,638,162		11,638,162	505,677	9,724,942		10,230,619	1,407,543
Title X Part C Educ. For Homel	5153X	46,170		46,170	2,004	47,796		49,800	(3,630)
Title 1-Part D-N&D Remann Hall	5160X	98,655		98,655	4,697	98,951		103,647	(4,992)
ESEA Priority/Focus Schools	5163X					47,239		47,239	(47,239)
T2-A Teacher Quality	5247X	1,320,562		1,320,562	66,943	1,556,141		1,623,084	(302,522)
Learning Assistance Program	55500	10,434,552		10,434,552	530,574	10,483,009		11,013,583	(579,031)
Remann Hall	56510	585,645		585,645	16,164	978,002		994,166	(408,521)
T1-D Neglected & Delinquent	5751X	174,259		174,259	8,834	128,886		137,719	36,540
Collection of Evidence	58020	25,000		25,000		7,284		7,284	17,716
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	401,192		423,430	(83,504)
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					24,731		24,731	(24,731)
Admin Intern Program	5865X	8,560		8,560		7,545		7,545	1,015
Recruiting WA Teachers	5866X	21,250		21,250		23,103		23,103	(1,853)
Wa FIRST-1st Robotics Compet.	5867X	14,300		14,300		15,458		15,458	(1,158)
WA 1st Robotics Grant	5868X	1,100		1,100		1,559		1,559	(459)
Wa FIRST-1st Tech Challenge	5869X	7,250		7,250		5,714		5,714	1,536
Advanced Placement Computer Sci	58728					7,382		7,382	(7,382)
TPEP Teacher Training Funds	5877X	124,883		124,883	8,170	74,286		82,456	42,427
Inst - Juveniles in Adult Jail	59100					3,374		3,374	(3,374)
Head Start Regular	6151X	5,777,002		5,777,002	570,136	5,478,195		6,048,330	(271,328)
Head Start Training	6152X	110,654		110,654	1,376	6,524		7,900	102,754
Limited English Proficiency	6450X	425,668		425,668	21,578	417,234		438,812	(13,144)
Transitional Bilingual	65000	4,741,732		4,741,732	699,770	8,007,218		8,706,988	(3,965,256)
Indian Education	6850X	169,918		169,918	8,877	197,837		206,714	(36,796)
Highly Capable	74000	820,880		820,880	121,648	450,963		572,612	248,268
Other Instructional Programs	79000	3,770,762		3,770,762		(44,607)		(44,607)	3,815,369
Early Childhood Ed	7910X	1,402,242		1,402,242		1,421,530		1,421,530	(19,288)
Wallace Foundation	79188					19,817		19,817	(19,817)
JROTC - Army	7920X	189,540		189,540		130,554		130,554	58,986
Refugee Impact	7922X	12,000		12,000					12,000
JROTC - Navy	7926X	73,712		73,712		97,055		97,055	(23,343)
JROTC - Navy Start Up	79270	1,075		1,075		1,262		1,262	(187)
JROTC - Navy Orientation	7929X	823		823		2,308		2,308	
City of Tacoma Mini Grants	7933X	10,735		10,735		7,228		7,228	3,507
Gates AP/IB Support	79345	17,852		17,852		2,387		2,387	15,465
Stuart Foundation	79378					3,653		3,653	(3,653)
Family Literacy Project	79453								
JROTC - Air Force	7950X	83,230		83,230		84,235		84,235	(1,005)
JROTC - Marines	7953X	98,540		98,540		101,645		101,645	(3,105)
WaKIDS	7965X								
College Spark Washington 2017	79678								

**GRANT ACTIVITY FOR 2018-19
As of May 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	7,700		7,700					7,700
The Greater Tacoma Comm Found.	79755	41,580		41,580					41,580
GRADS- Early Achievers Project	7979X	4,000		4,000					4,000
Tacoma Whole Child Initiative	7981X								
Bridge to College Courses	79947								
College Readiness Initiative	79967								
GRAND TOTAL		52,687,796		52,687,796	2,945,995	49,565,360		52,511,355	177,926



Board of Directors

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Scott Heinze, Vice President

Andrea Cobb

Enrique Leon, MD

Debbie Winskill

Carla J. Santorno, Superintendent

CAMBODIAN

ដើម្បីភ្ជាប់មកជាមួយនេះគឺជាឯកសារដ៏សំខាន់មកពីសាលារៀនរបស់កូនអ្នក ។ សូមមេត្តារកគេជួយបកប្រែឯកសារនេះឲ្យអ្នក ។ សូមអរគុណ ។

KOREAN

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

LAOTIAN

ຂັດຕິດມາພ້ອມນີ້ແມ່ນເອກະສານສໍາຄັນ ຈາກໂຮງຮຽນຂອງລູກທ່ານ. ກະລຸນາຮັບເອົາເອກະສານຊຶ່ງພວກເຮົາໄດ້ແປໃຫ້ທ່ານແລ້ວນີ້ໄວ້ດ້ວຍ. ຂອບໃຈ.

RUSSIAN

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

SPANISH

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

VIETNAMESE

Kèm theo đây là giấy tờ quan trọng của nhà trường con em quý vị. Xin hãy nhờ người giải thích những giấy tờ này cho quý vị. Cảm ơn.

Attached is an important document from your child's school. Please have this document translated for you. Thank you.

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

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

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

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

504 Coordinator: Elementary, Tracie Ferguson, afergus@tacoma.k12.wa.us, 253-571-1096;

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

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

