

2018-2019 Year End Financial Report

September 1, 2018 - August 31, 2019

(Unaudited)

Tacoma School District No. 10

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

2018 – 2019

YEAR END FINANCIAL REPORT
for
TACOMA PUBLIC SCHOOLS

Financial Operations through: August 31, 2019

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Rosalind Medina
Chief Financial Officer

Report Prepared by Finance Department
Allison Deskins, Senior Financial Analyst

Date: December 2, 2019

To: Board of Directors

From: Rosalind Medina, Chief Financial Officer 

Re: 2018-19 Unaudited Year-End Financial Report

INTRODUCTION

This financial report is broken down into the following sections:

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

The intent of Section I, Financial Analysis, is to provide a summary of the financial operation of the general fund for the entire fiscal year. Year-end revenue, expenditure and fund balances are compared to budget and the prior year's balances. This section also provides summary information for major programs.

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

GENERAL FUND SUMMARY

Table 1 compares financial operating results from September 1, 2018 through August 31, 2019 with information through the same period for Fiscal Year 2017-18.

Table 1

General Fund Comparison for the fiscal period ended	August 31, 2018	August 31, 2019	Variance Higher/(lower)
Beginning Fund Balance	\$ 34,036,362	\$ 32,969,307	\$ (1,067,056)
Revenue	414,964,229	461,049,431	46,085,203
Other Financing Sources	1,773,982	2,833,081	1,059,099
Total Resources Available	450,774,573	496,851,819	46,077,246
Expenditures	417,805,266	454,906,513	37,101,247
Other Financing Uses-Transfers Out	-	2,000,000	2,000,000
Total Use of Resources	417,805,266	456,906,513	39,101,247
Ending Fund Balance	\$ 32,969,307	\$ 39,945,306	\$ 6,975,998

OPERATING HIGHLIGHTS

- Tacoma Public Schools Board of Directors has again been recognized as a Board of Distinction by the Washington State School Directors Association (WSSDA) for demonstrating high levels of leadership and governance that promote district and student performance.
- Tacoma Public Schools has been recognized by the Office of Superintendent of Public Instruction (OSPI) as being one of 24 Washington State school districts to have at least one innovative school. 34 total schools were acknowledged, and Tacoma took the distinction of having four schools recognized (Stafford Elementary, Lincoln High School, Science and Math Institute [SAMi], and Tacoma School of the Arts [SOTA]), the most of any district.
- Tacoma's graduation rate for the Class of 2019 reached 89.8% percent – the highest since the state began officially tracking the statistic in 2003 and the ninth straight year of gains.
- Tacoma Public School District had the fourth highest enrollment in the State of Washington for fiscal year 2018-19 behind Seattle, Lake Washington and Spokane. The average annual K-12 student full-time equivalent (FTE) was 30,240.

- Several departments in the district won awards:
 - The Purchasing Department received the *Achievement of Excellence in Procurement Award* for the tenth consecutive year.
 - The Finance Department received both ASBO International's FY 2018 *Certificate of Excellence in Financial Reporting Award* as well as the GFOA *Certificate of Achievement for Excellence in Financial Reporting*.
 - The Budget department won the GFOA *Distinguished Budget Presentation Award* and the WFOA *Distinguished Budget Presentation Award*.

REVENUE and OTHER FINANCING SOURCES

COMPARISON OF YEAR END VS. PRIOR YEAR ACTUAL

General fund revenue and other financing sources total \$463,882,512; this was \$47,144,302 (+11.3%) more than the prior year. Revenue from the various sources and the increases or decreases from the prior year are summarized in **Table 2**.

Table 2

<u>Revenue and Other Financing Sources Comparison by Year</u>					
Revenue Source	Through August 2018	Percent of Total	Through August 2019	Percent of Total	Variance higher/(lower)
Local Taxes	\$ 86,090,079	20.66%	\$ 62,385,050	13.45%	\$ (23,705,029)
Local Non-Tax	7,916,659	1.90%	8,309,871	1.79%	393,212
State, General Purpose	213,096,715	51.13%	266,064,575	57.36%	52,967,860
State, Special Purpose	65,357,367	15.68%	82,925,583	17.88%	17,568,216
Federal, General Purpose	330,926	0.08%	331,546	0.07%	620
Federal, Special Purpose	38,083,828	9.14%	36,061,387	7.77%	(2,022,441)
Revenue - Other Districts	1,598,706	0.38%	2,308,563	0.50%	709,857
Revenue - Other Agencies	2,489,947	0.60%	2,662,857	0.57%	172,910
Revenue - Other Financing	1,773,982	0.43%	2,833,081	0.61%	1,059,099
Total Revenue	\$ 416,738,211	100.00%	\$ 463,882,512	100.00%	\$ 47,144,302

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 was only allowed to collect \$43 million a year. Local tax revenues decreased \$23,705,029 (-27.5%) compared to this time last year and represent calendar year collections. This variance reflects the legislative changes in local voter-approved levy capacity which only allowed the district to collect \$1.50 per \$1,000 of district property values.

Local non-tax revenue is made up of student meal receipts, sales from vocational programs, tuition for extended day kindergarten and summer school, interest earned from the investment of available cash, and several other small sources.

Revenue in this category increased \$393,212 (+5.0%) compared to last year. This variance is the result of the following:

- \$607,751 increase in investment earnings
- \$245,319 increase in insurance recoveries
- \$205,033 decrease from unassigned local non-tax support. This includes any funds from which a specific revenue account is currently not provided.
- \$188,374 decrease in gifts, grants and donations
- \$178,011 decrease from tuition collected from foreign exchange students
- The remaining difference is due to smaller variances in several other programs

State general purpose revenue comes from two sources – Apportionment and Local Effort Assistance (LEA). Apportionment is the revenue received through a state funding formula that is based on the average number of students enrolled which drives the number of staff allocated to the district. 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.

Revenue in this category increased \$52,967,860 (+24.9%) compared to this time last year. This variance was the result of the following:

- Total apportionment revenue increased \$60,591,017 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.

- LEA decreased \$7,622,918 from this time last year
- The remaining difference is due to smaller variances in several other programs

State special purpose revenue consists of funding for the following programs: Special Education, Learning Assistance Program (LAP), Remann Hall, Transitional Bilingual, Child Nutrition Services, Student Transportation, Special & Pilot Programs, as well as various other small instructional programs. The state supports each program based upon the district's total student enrollment or on a funding formula for students receiving services from specific programs. This category also includes funds for one-time allocations or special grant activities.

This revenue category fluctuates from year to year, and budget capacity of \$6.5 million was included to allow for any additional allocations or grant awards. Program managers were given expenditure authority only for the revenues that will actually be received; so variances from the budgeted revenue should not have a negative impact on the district's basic education budget. For specific information on a program see **Appendix B, Grant Activity**.

Revenue in this category increased \$17,568,216 (+26.9%) compared to last year. This variance was the result of the following:

- \$10,150,834 increase in total Special Education funding due to an increase of 180 resident FTE over the last year as well as an increase in the district's basic education allocation (BEA) rate per student
- \$3,407,252 increase in transportation operations revenue due to the compensation increase with the passage of E2SSB 6362
- \$2,568,413 increase in Learning Assistance Program (LAP) and LAP – High Poverty due to the Certificated Instructional Staff (CIS) salary increases
- \$959,326 increase in transitional bilingual revenue due to the CIS salary increases
- \$565,157 increase in Special & Pilot Programs revenue
- 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 \$620 (+0.2%) compared to this time last year.

Federal special purpose revenue consists of funding for the following programs: Special Education Federal Flow Through, Perkins Vocational Education, Title 1 – Disadvantaged, School Improvement, Head Start, Limited English Proficiency, Indian Education, federal reimbursement for student meals, as well as several other instructional programs. Revenues in this category are on a reimbursement basis. Therefore, the fluctuation in this category is often due to the timing of reporting expenditures and the processing of reimbursements by the funding agency. Program managers are given expenditure authority only for the approved amount of the grant awards; so variances should not have a negative impact on the district's basic education budget.

Revenue in this category decreased \$2,022,441 (-5.3%) compared to this time last year. This variance was the result of the following:

- \$1,266,949 decrease in Title 1 funding, which is used to bridge the gap between low-income and at-risk students and other students
- \$496,256 decrease in USDA commodities
- \$337,827 increase in federally funded school improvement grant revenue, including Title II and Title IV
- \$266,912 decrease in free & reduced meal reimbursement
- \$243,186 decrease in Head Start funding
- The remaining variance is due to smaller variances in several other programs

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

Revenues in this category increased \$709,857 (+44.4%) compared to last year. This variance was the result of the following:

- \$709,857 increase in revenue from other school districts for Special Education services due to an increase of 8 non-resident FTE from last year

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

Revenue in this category increased \$172,910 (+6.9%) compared to last year. This variance was the result of the following:

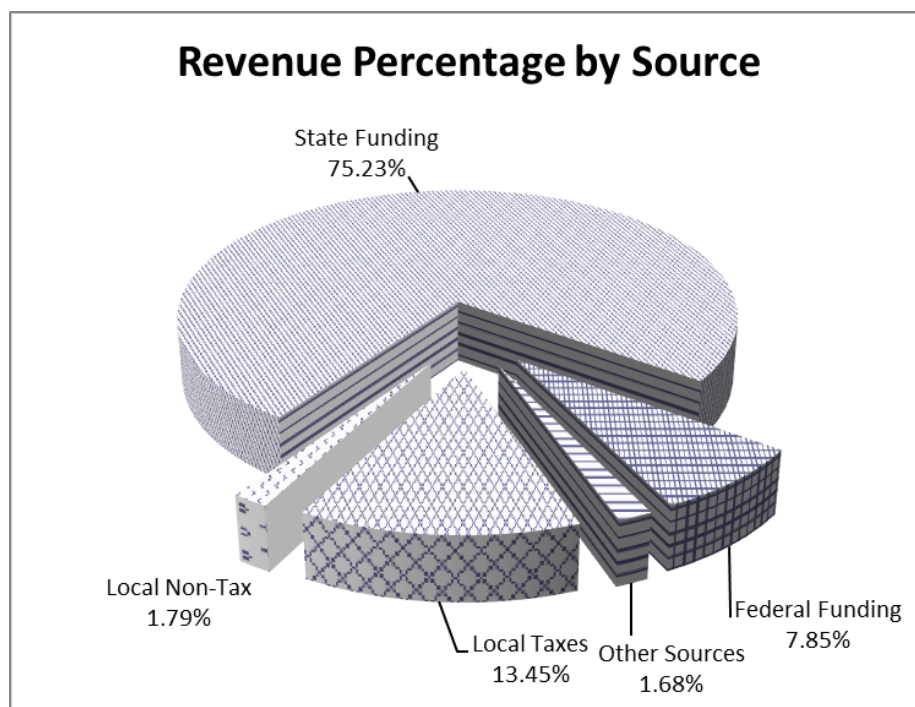
- \$271,732 increase in Wallace Foundation grant funding
- \$223,623 increase in instructional funding from the City of Tacoma
- \$185,673 decrease in early childhood education funding
- The remaining variance is due to smaller variances in several other programs

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

Revenue in this category increased \$1,059,099 (+59.7%) compared to last year. This variance was the result of the following:

- \$967,416 increase from a transfer of revenue from the Capital Projects Fund which is allowable to pay for certain technology expenditures under OSPI guidelines
- \$91,683 increase from the sale of equipment

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



Comparison of Budget vs. Actual

Table 3 compares budget and actual revenues and other financing sources for fiscal year 2018-19. Actual revenue was \$3,078,079 (-0.7%) below budget. This was due to a combination of variances in the nine major sources of revenue and is described in the following paragraphs.

Table 3

Revenue Source	<u>Revenue and Other Financing Sources</u>				
	Budget	Percent of Total	Actual	Percent of Total	Variance over/(under)
Local Taxes	\$ 60,276,029	12.91%	\$ 62,385,050	13.45%	\$ 2,109,021
Local Non-Tax	7,688,913	1.65%	8,309,871	1.79%	620,958
State, General Purpose	269,732,835	57.76%	266,064,575	57.36%	(3,668,260)
State, Special Purpose	83,516,365	17.89%	82,925,583	17.88%	(590,782)
Federal, General Purpose	445,022	0.10%	331,546	0.07%	(113,476)
Federal, Special Purpose	38,759,542	8.30%	36,061,387	7.77%	(2,698,155)
Revenue - Other Districts	1,885,009	0.40%	2,308,563	0.50%	423,554
Revenue - Other Agencies	2,656,876	0.57%	2,662,857	0.57%	5,981
Revenue - Other Financing	2,000,000	0.43%	2,833,081	0.61%	833,081
Total Revenue	\$ 466,960,591	100.00%	\$ 463,882,512	100.00%	\$ (3,078,079)

Local tax revenue was \$2,109,021 (+3.5%) above budget due to a higher collection rate than was originally anticipated at the time the 2018-19 budget was developed.

Local non-tax revenue was \$620,958 (+8.1%) above budget. This variance is the result of the following:

- \$701,169 increase from budget in investment earnings
- \$700,000 decrease from budget in indirect revenue received from the Capital Projects Fund
- \$330,637 increase from budget in tuition and fees revenue
- \$260,170 increase from budget in insurance recoveries
- \$133,688 increase from budget in district rentals & leases
- The remaining variance is due to smaller variances in several other programs

State general purpose revenue was \$3,668,260 (-1.4%) below budget. This variance is the result of the following:

- LEA revenue was \$3,784,238 below budget due to an increase in Tacoma's assessed valuation tax base which decreases the state provided funds
- Apportionment revenues were \$115,978 above budget

State special purpose revenue was \$590,782 (-0.7%) below budget. This variance is the result of the following:

- \$6,500,000 decrease from budget due to revenue capacity that was used, but moved to their respective programs through accounting transactions
- \$3,303,733 increase from budget in total Special Education funding due to an increase of 322 resident FTE over budget
- \$1,851,737 increase from budget in transportation operations funding
- \$1,072,225 increase from budget in Special & Pilot programs due to various increases in grant awards after the budget was adopted
- The remaining variance is due to smaller variances in several other programs

Federal general purpose revenue was \$113,476 (-25.5%) below budget. This variance is the result of the following:

- \$136,429 decrease from budget for JROTC funding
- The remaining variance is due to smaller variances in several other programs

Federal special purpose revenue was \$2,698,155 (-7.0%) below budget. This variance is the result of the following:

- \$734,154 decrease from budget in funding set aside to bridge the gap between low-income and at-risk students and other students (Title I)
- \$463,468 decrease from budget in free & reduced meal reimbursement
- \$571,765 decrease from budget in Head Start funding
- \$524,625 decrease from budget for supplemental special education funding
- \$542,558 decrease from budget in USDA Commodities
- The remaining variance is due to smaller variances in several other programs

Revenue from other districts was \$423,554 (+22.5%) above budget due to the greater than anticipated reimbursements from other districts for services provided through Special Education as a result of non-resident enrollment coming in above budget.

Revenue from other financing was \$833,081 (+41.7%) above budget. This variance is the result of the following:

- \$135,535 increase from budget from the sale of equipment
- \$697,546 of this variance was due to higher than anticipated operating transfers from the Capital Projects Fund to the General Fund

EXPENDITURES

COMPARISON OF YEAR END VS. PREVIOUS YEAR ACTUAL

General fund expenditures for the year were \$456,906,513. This was \$39,101,247 (+9.4%) more than the prior year. Expenditures by object and any variances from the previous year are summarized in **Table 4**.

Table 4

<u>Expenditure and Other Financing Uses Comparison by Year</u>					
Expenditure Objects	Through August 2018	Percent of Total	Through August 2019	Percent of Total	Variance higher/(lower)
Certificated Salaries	\$ 190,609,703	45.62%	\$ 213,375,869	46.70%	\$ 22,766,166
Classified Salaries	70,424,960	16.86%	74,667,604	16.34%	4,242,644
Employee Benefits	99,792,594	23.88%	104,023,655	22.77%	4,231,061
Supplies and Materials	16,158,134	3.87%	14,952,173	3.27%	(1,205,961)
Contractual Services	38,608,686	9.24%	46,497,676	10.18%	7,888,990
Local Mileage & Travel	1,039,127	0.25%	776,487	0.17%	(262,640)
Capital Outlay	1,172,062	0.28%	613,048	0.13%	(559,014)
Other Financing Uses	-	0.00%	2,000,000	0.44%	2,000,000
Total Expenditures	\$ 417,805,266	100.00%	\$ 456,906,513	100.00%	\$ 39,101,247

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 \$22,766,166 (+11.9%) compared to this time last year. This variance is the result of the following:

- \$26,303,151 increase in regular salaries due to an increase of 4 FTE compared to this time last year as well as negotiated salary increases, including a +14.4% increase for teachers
- \$3,613,051 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
- 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 \$4,242,644 (+5.0%) from this time last year. This variance was the result of the following:

- \$4,064,739 increase in regular salaries due to negotiated salary increases, including a +14% increase for professional technical employees and +19% for office professionals and paraeducators
- \$195,919 increase in classified substitute salaries
- The remaining difference is due to smaller variances in several other programs

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

Expenditures in this category increased \$4,231,061 (+4.2%) compared to this time last year. This variance is a result of an increased rates for the 2018-19 school year.

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

Expenditures in this category were \$1,205,961 (-7.5%) less than the prior year. This variance is the result of the following:

- \$1,384,445 decrease in district-wide instructional technology from the purchase of HP notebooks, charging stations and laptop batteries made in 2017-18
- \$1,002,554 increase in textbooks, teaching materials & curriculum supplies purchased through the Curriculum & Instruction department
- \$569,331 decrease in total district-wide food costs
- \$500,351 decrease in miscellaneous teaching supplies, materials and equipment
- The remaining variance is due to smaller variances in several other programs

Contractual services consist of expenditures for services rendered to the district under expressed or implied contracts, with the exception of travel.

Expenditures in this category increased \$7,888,990 (+20.4%) compared to this time last year. This variance was the result of the following:

Year End Financial Report 2018-19
December 2, 2019
Section I – Financial Analysis - Page 12

- \$3,705,340 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), as well as a significant cost in current insurance premiums
- \$1,539,929 increase in the transportation base rate
- \$650,665 increase in district-wide contracted transportation including transportation provided for McKinney-Vento students
- \$528,568 increase in district-wide software licensing, including Infor, Kronos, iReady and Microsoft Office license renewals
- \$523,380 increase in utilities such as electricity, natural gas, water, storm drainage, and sewer
- \$215,766 increase in consultant fees including Microsoft strategic analytics and TransPar school bus optimization services
- The remaining variance is due to smaller variances in several other programs

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

Expenditures in this category decreased \$262,640 (-25.3%) compared to this time last year. This variance is the result of the following:

- \$458,375 decrease in district staff travel
- \$202,550 increase in student 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.

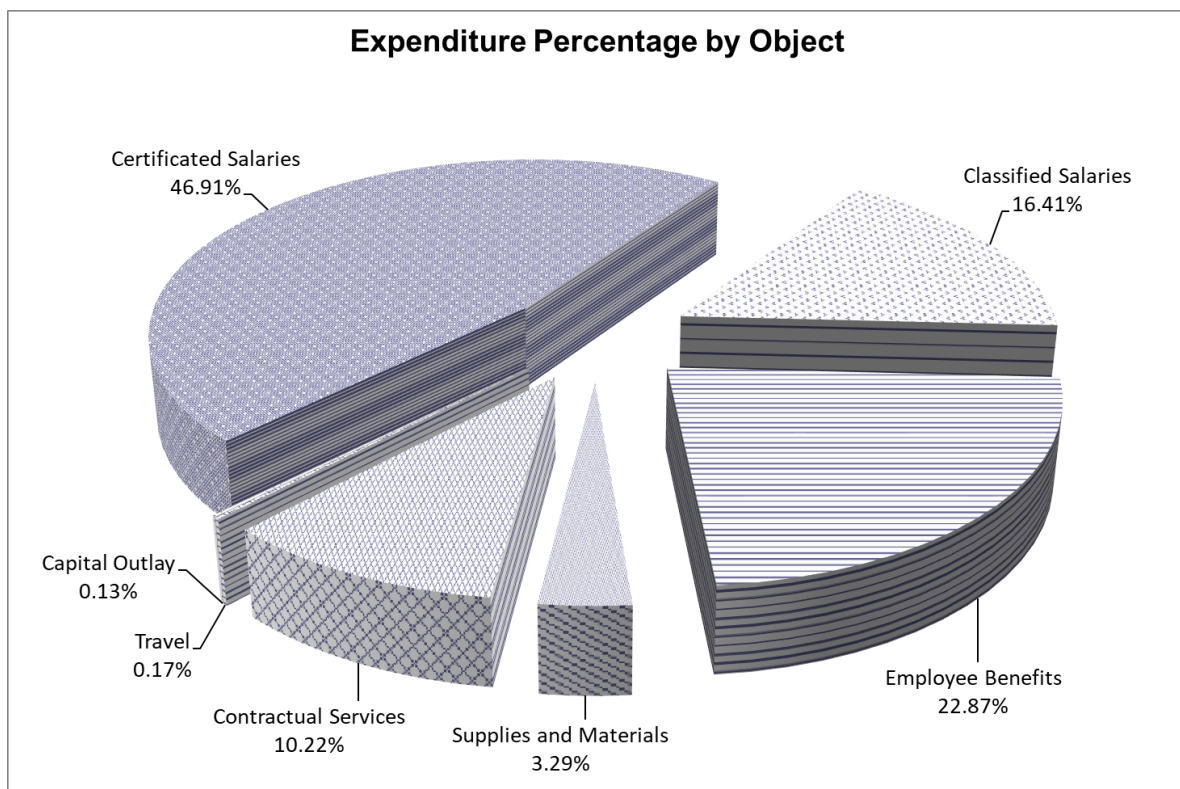
Expenditures in this category decreased \$559,014 (-47.7%) compared to this time last year. This variance is the result of the following:

- \$342,165 decrease in non-barcode equipment, including purchases made in 2017-18 for salt spreaders and four new Chevy trucks for Facilities, and three new Ford vehicles for Safety & Security
- \$191,247 decrease in barcode equipment, including purchases made in 2017-18 for the maintenance department
- The remaining variance is due to smaller variances in several other programs

Other Financing Uses expenditures consists of operating transfers between funds.

Expenditures in this category increased \$2,000,000 compared to this time last year due to a transfer to the Transportation Vehicle Fund for the purchase of new school buses. These funds were from depreciation accruals that were collected by Durham and previously deposited into the General Fund.

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



COMPARISON OF BUDGET VS. ACTUAL

Total expenditures were \$11,979,125 (-2.1%) below budget. The actual expenditures in each object category are displayed in **Table 5**.

Table 5

Expenditure Objects	<u>Actual Expenditures</u>			Percent of Total	Variance (over)/under
	Budget	Percent of Total	Actual		
Certificated Salaries	\$ 207,569,848	44.46%	\$ 213,375,869	46.70%	\$ (5,806,021)
Classified Salaries	74,327,874	15.92%	74,667,604	16.34%	\$ (339,730)
Employee Benefits	104,916,811	22.47%	104,023,655	22.77%	\$ 893,156
Supplies and Materials	29,987,416	6.42%	14,952,173	3.27%	15,035,243
Contractual Services	47,985,416	10.28%	46,497,676	10.18%	1,487,740
Local Mileage & Travel	760,722	0.16%	776,487	0.17%	(15,765)
Capital Outlay	1,337,550	0.29%	613,048	0.13%	724,502
Other Financing Uses	-	0.00%	2,000,000	0.44%	2,000,000
Total Expenditures	\$ 466,885,637	100.00%	\$ 456,906,513	99.56%	\$ 11,979,125

Certificated and classified salaries were \$5,806,021 (+2.8%) and \$339,730 (+0.5%) above budget, respectively. This variance is the result of the following:

- \$17,458,141 increase from budget in regular salaries due to negotiated salary increases that were bargained after the budget was adopted, including:
 - +14.4% increase for teachers
 - +14% increase for professional technical employees
 - +19% for office professionals and paraeducators
- \$6,243,306 decrease from budget from certificated extra work
- \$5,898,012 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
- The remaining variance was due to smaller differences 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 were \$893,156 (-0.9%) below budget. This variance is the result of the following:

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

Supplies and materials were \$15,035,243 (-50.1%) below budget. This variance is the result of the following

- \$4,838,908 intentional savings in the supplemental allocations account established to offset some of the overspend in the salaries category due to the negotiated increases
- \$4,674,542 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
- \$4,506,406 projected savings from budget for Title I/LAP supplies and equipment
- \$1,053,566 underspend in resources purchased for the Career & Technical Education (CTE) program
- The remaining variance was due to smaller differences in several other programs.

Contractual Services were \$1,487,740 (-3.1%) below budget. This variance is the result of the following:

- \$1,863,100 intentional savings in the supplemental allocations account established to offset some of the overspend in the salaries category due to the negotiated increases
- \$1,582,720 overspend in Special Education purchased services such as contracted nursing services, mental health care and behavior and social-emotional programs
- \$1,637,431 underspend in services purchased for the CTE program, including contracted training courses as well as the design and planning of CTE teaching spaces
- \$962,273 savings from budget in total district-wide utilities
- \$954,703 overspend in contracted transportation including services provided for field trips, athletics and McKinney-Vento students
- \$905,340 overspend in general liability insurance
- \$489,789 savings in the transportation base rate paid to First Student
- The remaining variance was due to smaller differences in several other programs

Capital Outlay expenditures were \$724,502 (-54.2%) below budget. This variance is the result of the following:

- \$1,040,697 savings in district-wide purchases of barcoded equipment
- \$201,678 overspend in district-wide building grounds & site improvements
- \$102,343 overspend in capitalized non-barcoded equipment such as vehicle replacements and fixtures
- The remaining variance is due to smaller variances in several other programs

Other Financing Uses was \$2,000,000 above budget. This is due to the transfer to the Transportation Vehicle Fund for the purchase of new school buses occurring after the budget was adopted and was adjusted in the revised budget.

FUND BALANCE

In accordance with Government Accounting Standards Board (GASB) Statement 54, *Fund Balance Reporting and Governmental Fund Type Definition* the following are the fund balance designations for the governmental funds financial statements:

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

Year End Financial Report 2018-19
December 2, 2019
Section I – Financial Analysis - Page 17

Fund balance is the excess of assets of a governmental unit over its liabilities (i.e., beginning fund balance plus revenues, less expenditures and transfers, equals ending fund balance). Five year trend information on beginning fund balance, revenues, expenditures and ending fund balance are displayed in section **IX Supplemental Graphs**.

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

Table 6 shows a comparison of fund balance as of the end of August 31, 2018 and August 31, 2019.

Table 6

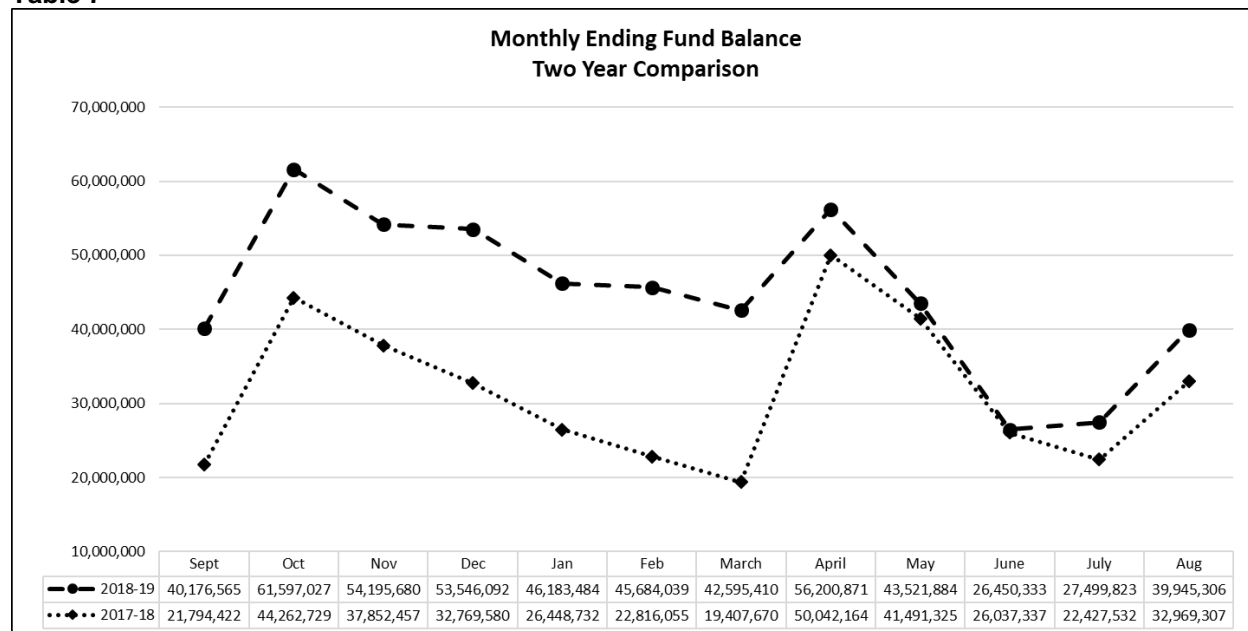
Fund Balance Descriptions for the fiscal period ended	Fund Balance Comparison by Year				
	August 2018	Percent of Revenue	August 2019	Percent of Revenue	Variance higher/(lower)
Nonspendable - Inventory & Prepaid Items	\$ 3,747,472	0.90%	\$ 4,333,231	0.94%	\$ 585,758
Committed to Debt and Fiscal Management	-	0.00%	-	0.00%	-
Committed to Encumbrances	213,631	0.05%	207,939	0.05%	(5,692)
Committed to Contingencies	1,000,000	0.24%	1,000,000	0.22%	-
Total Debt & Fiscal Management Fund Balance	\$ 4,961,104	1.20%	\$ 5,541,170	1.20%	\$ 580,066
Restricted for Carryover	\$ 1,060,151	0.26%	\$ 2,084,993	0.45%	\$ 1,024,842
Restricted for Debt Service	425,906	0.10%	323,798	0.07%	(102,107)
Assigned to Carryover	1,050,624	0.25%	2,218,341	0.48%	1,167,717
Assigned to Curriculum & Instruction	2,083,677	0.50%	3,157,779	0.68%	1,074,102
Assigned to Future Operations	7,600,551	1.83%	4,393,592	0.95%	(3,206,959)
Restricted or Assigned Fund Balance	\$ 12,220,909	2.95%	\$ 12,178,503	2.64%	\$ (42,406)
Total Nonspendable, Restricted, Committed and Assigned Fund Balance	\$ 17,182,012	4.14%	\$ 17,719,673	3.84%	\$ 537,660
Unassigned Fund Balance	\$ -	0.00%	\$ 4,227,223	0.92%	4,227,223
Unassigned for Minimum FB Policy	\$ 15,787,294	3.80%	\$ 17,998,409	3.90%	2,211,115
Total Unassigned Fund Balance	\$ 15,787,294	3.80%	\$ 22,225,633	4.82%	\$ 4,227,223
Total Fund Balance	\$ 32,969,307	7.95%	\$ 39,945,306	8.66%	\$ 6,975,999
Revenue less other financing	\$ 414,964,229 *		\$ 461,049,431 **		

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

**2018-19 total actual 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 our revenue schedule provides a fluctuating amount each month, the cash on hand balance will vary. For the month of August, total cash on hand was \$49,632,900 and daily expenditures amounted to \$1,139,294 per day which when used in the formula [cash on hand / daily expenditures] equates to 43.56 days of cash on hand.

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

Table 8

<u>Cash Balance Comparison by Year</u>				
	August 2018	August 2019	Variance higher/(lower)	
230 - Cash with Key Bank	\$ 729,572	\$ 1,240,279	\$ 510,707	
240 - Cash with Treasurer	1,439,516	4,403,224	2,963,707	
241 - Warrants Outstanding	(971,323)	(4,130,593)	(3,159,271)	
45x - Investments	39,520,000	48,119,991	8,599,991	
Total Cash on Hand	\$ 40,717,766	\$ 49,632,900	\$ 8,915,134	
Avg Daily Balance	\$ 1,313,476	\$ 1,601,061	\$ 287,585	
Days Cash on Hand	38.34	43.56	5.22	

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 \$4,333,231 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 \$207,939 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.

Year End Financial Report 2018-19
December 2, 2019
Section I – Financial Analysis - Page 21

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

Table 9

Fund Balance Descriptions	Fund Balance				
	2018-19 Budget	Percent of Revenue	2018-19 Actual	Percent of Revenue	Variance higher/(lower)
Nonspendable - Inventory & Prepaid Items	\$ 4,294,404	0.92%	\$ 4,333,231	0.94%	\$ 38,827
Committed to Debt and Fiscal Management	-	0.00%	-	0.00%	-
Committed to Encumbrances	1,361,223	0.29%	207,939	0.05%	(1,153,284)
Committed to Contingencies	1,000,000	0.22%	1,000,000	0.22%	-
Total Debt & Fiscal Management Fund Balance	\$ 6,655,627	1.43%	\$ 5,541,170	1.20%	\$ (1,114,457)
Restricted for Carryover	\$ -	0.00%	\$ 2,084,993	0.45%	\$ 2,084,993
Restricted for Debt Service	325,000	0.07%	323,798	0.07%	(1,202)
Assigned to Carryover	-	0.00%	2,218,341	0.48%	2,218,341
Assigned to Curriculum & Instruction	-	0.00%	3,157,779	0.68%	3,157,779
Assigned to Future Operations	2,523,442	0.54%	4,393,592	0.95%	1,870,150
Restricted or Assigned Fund Balance	\$ 2,848,442	0.61%	\$ 12,178,503	2.64%	\$ 9,330,061
Total Nonspendable, Restricted, Committed and Assigned Fund Balance	\$ 9,504,069	2.04%	\$ 17,719,673	3.84%	\$ 8,215,604
Unassigned Fund Balance	\$ -	0.00%	\$ 4,227,223	0.92%	\$ 4,227,223
Unassigned for Minimum FB Policy	16,592,403	3.57%	17,998,409	3.90%	
Total Unassigned Fund Balance	\$ 16,592,403	3.57%	\$ 22,225,633	0.92%	\$ 4,227,223
Total Fund Balance	\$ 26,096,472	5.61%	\$ 39,945,306	8.66%	\$ 13,848,835
Revenue less other financing	\$ 464,960,591 **		\$ 461,049,431 ***		

**2018-19 budgeted revenue less other financing sources

***2018-19 projected revenue less other financing sources as of August 31, 2019

MAJOR PROGRAMS and INITIATIVES

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

Curriculum & Instruction

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

The vision of the C&I Department:

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

The mission of the C&I Department:

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

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

Finances are split between "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.

Curriculum & Instruction Program ended the year with an underspend of \$4,714,899. This amount will carry forward into the 2019-20 school year to be available for future curriculum adoptions.

The 2018-19 budget and expenditures for the curriculum support and adoptions are shown in **Table 10**.

Table 10

Curriculum & Instruction

Resources

	Budget	Actual	Variance Incr/(Decrease)
State Funding	\$ 3,964,810	\$ 3,964,810	\$ -
Basic Ed Enrichment	2,800,000	1,300,000	(1,500,000)
Other Funding Sources	-	12,980	12,980
	\$ 6,764,810	\$ 5,277,790	\$ (1,487,020)
Carryover Reserve	2,083,677	2,083,677	-
One Time Additional Funding	-	-	-
Total Resources Available	\$ 8,848,487	\$ 7,361,467	\$ (1,487,020)

Expenditures

BRC	Description/Content Area	Budget	Actual	Variance Under/(Over)
711	K-12 Math	\$ 3,813,929	\$ 360,208	\$ 3,453,721
712	K-12 Social Studies	33,000	158,876	(125,876)
713	K-12 Arts Education	153,185	577,693	(424,508)
714	6-12 World Languages	111,904	238,804	(126,900)
715	Integrated Content	1,700,820	124,219	1,576,601
716	Textbook Depository	3,678	49,981	(46,303)
717	Teacher Support	283,996	1,061,163	(777,167)
718	Literacy	991,893	62,567	929,326
720	Science/Health/Envrmt	1,162,126	1,333	1,160,793
743	Fitness & Health	593,956	11,724	582,232
	Total Expenditures	\$ 8,848,487	\$ 2,646,568	\$ 6,201,919
	Ending Balance	\$ -	\$ 4,714,899	\$ 4,714,899

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 totaled 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 June 2019				

Child Nutrition Services – Cont'd

Child Nutrition Services operate programs in 57 school locations. The program has served a daily average of 6,045 students in the breakfast program and 14,450 students in the lunch program. This reflects decreases of 48 and 513 breakfast and lunch meals, respectively compared to last year's average daily meals served.

Lunch Money Now is a secure online system that allows parents to prepay meals and access meal card balances 24-hours a day, as well as receiving e-mail notifications when the account balance falls below a specified balance. Deposits on this system through June 2018 totaled \$1,076,460; an increase of \$133,252 from June of last year.

2018-19 revenues were \$746,191 under budget. Supplies and contractual expenditures for the program were \$959,571 and \$242,274 over budget, respectively. Salary expenses were \$107,022 over budget. Therefore, Nutrition Services ended the year \$1,989,361 over budget.

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

Table 11

Child Nutrition Services Program Summary (Programs 98.XXX & 89150)			
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> Favorable/ (Unfavorable)
Revenue			
Food Sales	\$ 1,894,795	\$ 2,024,770	\$ 129,975
State Funding	206,442	332,137	125,695
Federal Funding	10,196,918	9,169,208	(1,027,710)
Other Governmental Entities	-	-	-
Sale of Equipment	-	-	-
Total Revenue	\$ 12,298,155	\$ 11,526,115	\$ (772,040)
Indirect Charges	(736,794)	(707,945)	28,849
Local Support	486,292	486,292	-
Prior Year Carryover	-	-	-
Total Resources	\$ 12,047,653	\$ 11,304,463	\$ (743,191)
Expenditures			
Salaries	\$ 5,091,679	\$ 5,198,701	\$ (107,022)
Benefits	2,607,391	2,579,437	27,954
Supplies	3,762,923	4,722,494	(959,571)
Contractual	624,493	866,767	(242,274)
Travel	9,800	11,939	(2,139)
Equipment	1,000	35,230	(34,230)
Internal Transfers (in)/out	(49,633)	(120,745)	71,112
Total Expenditures	\$ 12,047,653	\$ 13,293,824	\$ (1,246,171)
Transfer Out	-	-	-
Total Use of Resources	\$ 12,047,653	\$ 13,293,824	\$ (1,246,171)
Ending Balance	\$ -	\$ (1,989,361)	\$ (1,989,361)

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. Average resident enrollment for 2018-19 was 4,617; 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 3,830 students (13.5% of 28,432 Total BEA Resident FTE Enrollment).

2018-19 revenue was \$3,647,094 above budget. State funding was \$3,743,669 over budget due to higher enrollment than anticipated; overall, resident special education enrollment was 322 FTE over budget. Program expenditures were \$5,841,741 over budget due to increased salaries and associated benefits. As a result, the program ended the year with an operating shortfall of \$2,194,647.

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>Actual</u>	<u>Variance</u> Favorable/ (Unfavorable)
Revenue			
State Funding	\$ 46,377,485	\$ 50,121,154	\$ 3,743,669
Federal Funding	7,509,213	7,143,425	(365,788)
Other Districts	1,885,009	2,284,933	399,924
Other Agencies	-	-	-
Total Revenue	\$ 55,771,707	\$ 59,549,513	\$ 3,777,806
Indirect Charges	(3,032,132)	(3,163,891)	(131,759)
Local Support	5,000,000	5,001,047	1,047
Prior Year Carryover	-	-	-
Total Resources	\$ 57,739,575	\$ 61,386,669	\$ 3,647,094
Expenditures			
Certificated Salaries	\$ 26,642,769	\$ 29,108,905	\$ (2,466,136)
Classified Salaries	9,531,899	10,694,458	(1,162,559)
Benefits	14,987,460	15,567,455	(579,995)
Supplies	331,070	400,769	(69,699)
Contractual	6,160,222	7,743,362	(1,583,140)
Travel	58,800	47,009	11,791
Equipment	-	(1,788)	1,788
Internal Transfers (in)/out	27,355	21,146	6,209
Total Expenditures	\$ 57,739,575	\$ 63,581,316	\$ (5,841,741)
Transfer Out	-	-	-
Total Use of Resources	\$ 57,739,575	\$ 63,581,316	\$ (5,841,741)
Net Surplus/(Deficit)	\$ -	\$ (2,194,647)	\$ (2,194,647)

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.

The Transportation program ended the year with an operating deficit of \$426,117. The program revenue was \$1,790,962 above budget. Program expenditures were \$2,217,079 over budget, due to the \$2,000,000 transfer to the Transportation Vehicle Fund for the purchase of new school buses that was made after the budget was adopted.

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

Table 13

Transportation Program Summary			
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> Favorable/ (Unfavorable)
Revenue			
Local Support	\$ 941,312	\$ 941,312	\$ -
Local Non-Tax	100,000	92,883	(7,117)
State Special Purpose	13,829,452	15,681,188	1,851,736
Total Revenue	\$ 14,870,764	\$ 16,715,383	\$ 1,844,619
Indirect Charges	(467,663)	(530,282)	(62,619)
Revenue from other Districts	-	8,961	8,961
Total Resources	\$ 14,403,101	\$ 16,194,063	\$ 1,790,962
Expenditures			
Salaries	\$ 3,824,186	\$ 3,757,496	\$ 66,690
Benefits	1,761,946	1,647,183	114,763
Supplies	843,862	3,174,126	(2,330,264)
Contractual	8,985,220	9,607,228	(622,008)
Travel	-	1,968	(1,968)
Equipment	-	661	(661)
Internal Transfers (in)/out	(1,012,113)	(1,568,481)	556,368
Total Expenditures	\$ 14,403,101	\$ 16,620,180	\$ (2,217,079)
Total Use of Resources	\$ 14,403,101	\$ 16,620,180	\$ (2,217,079)
Net Surplus/(Deficit)	\$ -	\$ (426,116)	\$ (426,117)

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.

Year End Financial Report 2018-19
December 2, 2019
Section I – Financial Analysis - Page 37

Program revenues were \$1,920,925 under budget due to enrollment for CTE programs coming in 229 FTE under budget. Expenditures were \$2,119,963 under budget due to both supplies and purchased services coming in under budget by \$1,124,735 and \$1,672,952, respectively. This is partially offset by salaries and benefits, which were collectively \$633,178 over budget. The CTE program ended the year \$199,038 under budget.

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

Table 14

Career-Technical Education Program Summary (Program 31.XXX, 34.XXX & 38.XXX)			
	Budget	Actual	Variance Favorable/ (Unfavorable)
Revenue			
Sales	\$ 40,000	\$ 38,813	\$ (1,187)
State - Apportionment	18,709,031	16,643,220	(2,065,811)
Federal Special Purpose	257,560	303,198	45,638
Revenue from Other Agencies	-	1,800	1,800
Other Financing Sources	-	317	317
Total Revenue	\$ 19,006,591	\$ 16,987,349	\$ (2,019,242)
Indirect Charges	(911,744)	(813,427)	98,317
Prior Year Carryover	-	-	-
Total Resources	\$ 18,094,848	\$ 16,173,922	\$ (1,920,925)
Expenditures			
Certificated Salaries	\$ 9,097,558	\$ 9,509,417	\$ (411,859)
Classified Salaries	854,896	1,012,407	(157,511)
Benefits	3,674,457	3,738,265	(63,808)
Supplies	1,984,421	859,686	1,124,735
Contractual	2,408,604	735,652	1,672,952
Travel	45,542	32,993	12,549
Equipment	8,370	17,259	(8,889)
Internal Transfers (in)/out	21,000	69,206	(48,206)
Total Use of Resources	\$ 18,094,848	\$ 15,974,885	\$ 2,119,963
Net Surplus/(Deficit)	\$ -	\$ 199,036	\$ 199,038

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 ended the year \$691,005 under budget due to a savings in salaries and benefits which were collectively \$1,429,049 under budget. Part of this savings is offset by the purchase of supplies and purchased services which were over budget by \$573,117 and \$258,111 respectively.

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

Table 15

Facilities Program Summary (2018-19)			
	<u>Adopted Budget</u>	<u>Actual</u>	<u>Variance</u> Favorable/ (Unfavorable)
Expenditures			
Classified Salaries	\$ 16,104,890	\$ 15,061,744	\$ 1,043,146
Benefits	7,119,219	6,733,316	385,903
Supplies	1,042,371	1,615,488	(573,117)
Contractual	829,064	1,087,175	(258,111)
Travel	1,300	8,309	(7,009)
Equipment	83,000	62,117	20,883
Internal Transfers (in)/out	(115,550)	(194,861)	79,311
Total Expenditures	\$ 25,064,294	\$ 24,373,289	\$ 691,005

Categorical Programs

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

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

GENERAL FUND CONCLUSION

Table 16 displays the budget and ending fund balance, revenues, and expenditures. The ending fund balance was \$39,945,306 or \$13,848,834 above budget.

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	461,049,431	(3,911,160)
Other Financing Sources	2,000,000	2,833,081	833,081
Total Resources Available	494,982,109	496,851,819	1,869,710
Expenditures	466,885,637	454,906,513	11,979,124
Other Financing Uses-Transfers Out	-	2,000,000	(2,000,000)
Total Use of Resources	466,885,637	456,906,513	11,979,124
Ending Fund Balance	\$ 28,096,472	\$ 39,945,306	\$ 13,848,834

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

ENROLLMENT

State funding for school districts is based on the number of full time equivalent (FTE) students enrolled in the district (see also **REVENUE in Section I** of this report). FTE is calculated based on the number of hours of classroom instruction received. **Table 17** displays the variances between actual and budgeted average FTE by individual grade for 2017-18 and 2018-19.

Table 17

K-12 Annual Average FTE Enrollment Two Year Comparison					
	(A) 2017-18 Actual	(B) 2018-19 Budget	(C) 2018-19 Actual	(D) Variance (C)-(A)	(E) Variance (C)-(B)
Kindergarten	2,241	2,210	2,248	8	38
Grade 1	2,265	2,228	2,202	(63)	(26)
Grade 2	2,295	2,222	2,228	(67)	6
Grade 3	2,349	2,259	2,256	(92)	(3)
Grade 4	2,428	2,308	2,288	(141)	(20)
Grade 5	2,408	2,372	2,380	(28)	8
Elementary	13,986	13,599	13,602	(384)	3
Grade 6	2,208	2,248	2,346	137	97
Grade 7	2,040	2,183	2,188	148	5
Grade 8	2,047	2,023	2,049	2	26
Middle School	6,296	6,455	6,582	287	127
Grade 9	2,004	2,052	2,187	184	135
Grade 10	2,004	1,972	1,925	(80)	(48)
Grade 11	1,717	1,857	1,754	37	(103)
Grade 12	1,630	1,624	1,511	(119)	(113)
High School	7,355	7,506	7,377	22	(129)
Running Start	285	268	290	5	22
TCC Fresh Start **	175	176	168	(7)	(8)
Reengagement Center **	153	147	152	(1)	6
Goodwill **	36	32	29	(7)	(2)
Alternative Learning Experience	50	52	32	(18)	(21)
Grand Total *	28,335	28,235	28,233	(102)	(2)
Actual data through August 2019					

** Open Doors - 1418 Programs

In comparison with 2017-18, actual enrollment for 2018-19 (**Table 17 column (D)**):

- Elementary schools (grades K-5) decreased by 384 FTE;
- Middle schools (grades 6-8) increased by 287 FTE;
- High schools (grades 9-12) increased by 22 FTE;
- Running Start (college level courses) increased by 5 FTE;

Open Doors – 1418 Programs

- TCC Fresh Start decreased by 7 FTE;
- Reengagement Center decreased by 1 FTE;
- Goodwill decreased by 7 FTE
- ALE (Alternative Learning Experience) decreased by 18 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.

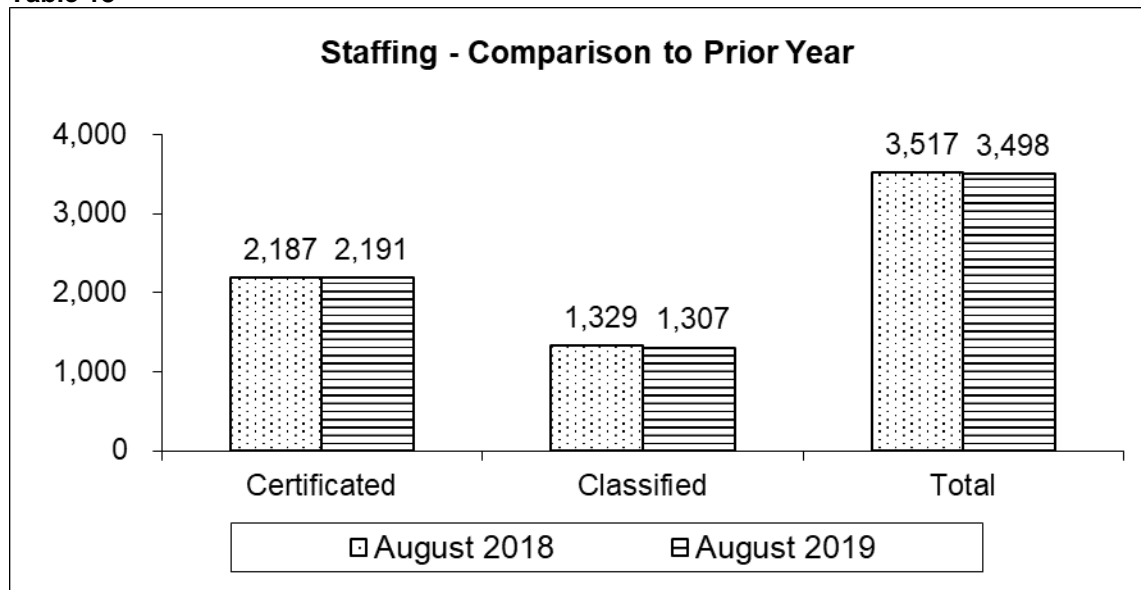
Students who participate for only part of the year or part of each day are calculated as a portion of an FTE. Any district may choose to serve students more hours per day or per year than the state definition of full-time equivalent. However, those students who attend classes more hours per day will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

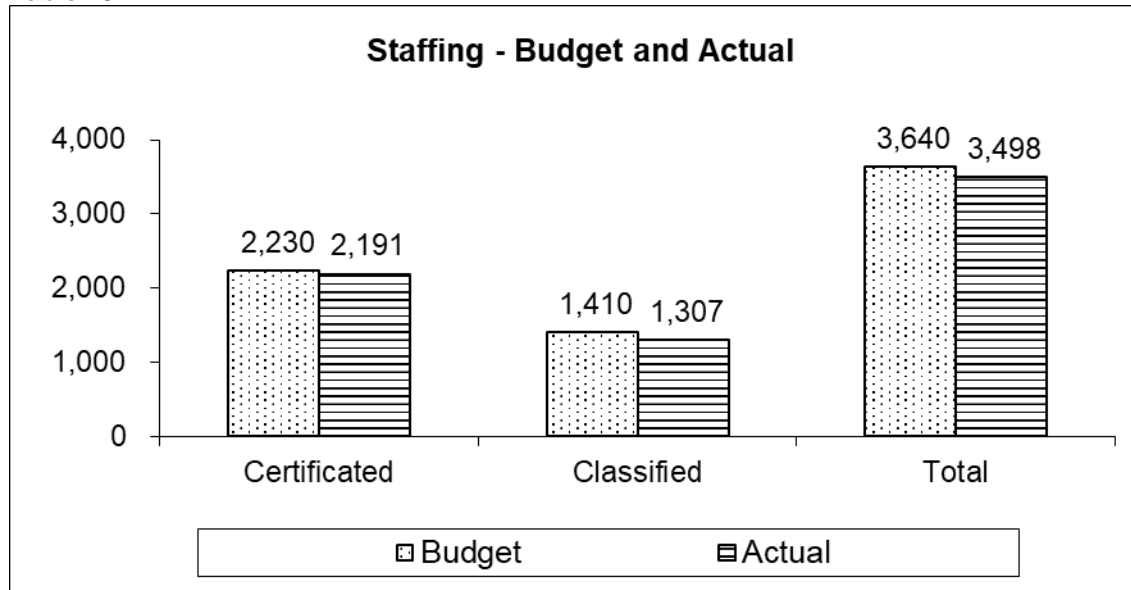
District staffing is divided into two categories: certificated staff – teachers, counselors, librarians, nurses, specialists and principals, and classified staff – classroom aids, secretaries, bus drivers, cooks, custodians, playground staff, maintenance crews, grounds crews, and business support staff.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

Table 18



As shown in **Table 19**, the number of assigned certificated FTE was 2,191 and classified staff FTE was 1,307. Certificated and classified staffing were below budget by 40 and 103 FTE, respectively.

Table 19



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

Table 20

Budget vs. Actual Staffing In FTE (Full Time Equivalents)			
Program Description (Number)	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> Incr/(Decrease)
<u>Certificated Staff</u>			
Basic Education (01-03)	1,534.98	1,535.23	(0.25)
Federal Stimulus (10)	-	-	-
Special Education (20)	347.50	318.77	28.73
Vocational Education (30-40)	112.20	106.58	5.62
Compensatory (50-60)	217.15	204.42	12.73
Other Instructional (70)	14.60	23.16	(8.56)
Support Services (80-90)	4.00	2.76	1.24
Total Certificated	2,230.43	2,190.92	39.51
<u>Classified Staff</u>			
Basic Education (01-03)	318.56	300.22	18.34
Federal Stimulus (10)	-	-	-
Special Education (20)	289.90	259.01	30.89
Vocational Education (30-40)	9.09	18.77	(9.68)
Compensatory (50-60)	121.22	104.89	16.33
Other Instructional (70)	25.34	40.69	(15.35)
Support Services (80-90)	645.51	583.06	62.45
Total Classified	1,409.62	1,306.64	102.98
<u>Total All Staff</u>	3,640.05	3,497.56	142.49
Actual data through August 2019			

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

Similar to enrollment, staffing is calculated in full time 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: November 18, 2019
Run Time: 3:54 pm
Report ID: TS163.v5

TACOMA SCHOOL DISTRICT NO. 10
Combined Balance Sheet - All Funds
As Of: August 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	77,910	0	0	0	5,160	0	83,070
236: Cash In Bank-Key Bank	1,225,978	166,094	0	0	72,792	14,329	1,479,192
237: Cash In Bank-Key Bank/Food Svc	14,301	0	0	0	0	0	14,301
240: Cash On Deposit With County	4,403,224	260,191	968	310,168	20,799	2,089	4,997,439
241: Warrants Outstanding	(4,130,593)	(131,316)	0	0	(18,364)	(1,775)	(4,282,048)
310: Taxes Receivable-Current Year	19,529,971	11,144,836	0	26,788,115	0	0	57,462,923
311: Taxes Receivable-Prior Year	735,315	85,588	0	483,282	0	0	1,304,185
312: Taxes Receivable-Delinquent	521,835	62,101	0	324,715	0	0	908,651
320: Due From Other Funds	4,303,787	128,605	0	900	54,818	14,401	4,502,511
330: AR Due From Other Gov't Units	1,014,251	80,371	0	0	1,574	0	1,096,196
331: AR Grant Claims Due From Other Gov'ts	2,803,673	0	0	0	0	0	2,803,673
340: Accounts Receivable	722,383	0	0	0	6,886	0	729,270
341: AR Employee Receivable	0	0	0	0	1,799	0	1,799
343: Accrued Revenue	339	0	0	0	4,843	0	5,182
346: AR Payroll System Receivable	(750)	0	0	0	0	0	(750)
360: Accrued Interest Receivable	3,077	9,378	175	673	137	0	13,440
410: Inventory-Supplies & Materials	567,298	0	0	0	0	0	567,298
412: Inventory-Summer	113,749	0	0	0	0	0	113,749
413: Inventory-Printing & Graphics	39,387	0	0	0	0	0	39,387
415: Inventory-Maintenance	205,878	0	0	0	0	0	205,878
425: Inventory-Food Service	2,358,497	0	0	0	0	0	2,358,497
430: Prepaid Items	1,048,421	0	0	0	0	0	1,048,421
450: Investments	48,119,991	149,802,909	2,793,611	10,744,470	2,188,366	1,033,101	214,682,448
Total Assets	83,677,922	161,608,757	2,794,754	38,652,324	2,338,810	1,062,146	290,134,713
Liabilities and Fund Balance							
Liabilities							
601: Liabilities	6,088,700	7,697,477	0	0	246,104	167,666	14,199,947
602: Contracts Payable-Current	16,250	0	0	0	0	0	16,250
605: Accrued Salaries & Benefits	10,094,061	775,541	0	0	706	0	10,870,309
606: Est. Property/Liability Ins Payable	1,355,568	0	0	0	0	0	1,355,568
607: Horace Mann Auto Ins Payable	95	0	0	0	0	0	95
608: Nutrition Svcs Prepaid	(32,181)	0	0	0	0	0	(32,181)
610: FICA/Medicare Payable	819,395	0	0	0	0	0	819,395

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Run Time: 3:54 pm
Report ID: TS163.v5

TACOMA SCHOOL DISTRICT NO. 10
Combined Balance Sheet - All Funds
As Of: August 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>
Liabilities and Fund Balance							
611: Industrial Insurance Payable	11,711	0	0	0	0	0	11,711
612: Retirement Payable	1,341,917	0	0	0	0	0	1,341,917
613: Withholding Tax Payable	(51,787)	0	0	0	0	0	(51,787)
615: Involuntary/Court Ordered Payable	194,539	0	0	0	0	0	194,539
616: Sound Partnership Payable	1,663,596	0	0	0	0	0	1,663,596
617: Maintenance Deduct & Benefits Payable	(1,216,467)	0	0	0	0	0	(1,216,467)
618: UNUM Life Insurance Payable	90	0	0	0	0	0	90
619: Cancer Insurance Payable	(33,540)	0	0	0	0	0	(33,540)
622: Flex Plan Dependent Care Payable	(74,212)	0	0	0	0	0	(74,212)
623: Flex Plan Medical Payable	190,664	0	0	0	0	0	190,664
624: TSA Payable	433,283	0	0	0	0	0	433,283
625: Flex Plan - Health Savings Account	389	0	0	0	0	0	389
627: United Way Payable	(24,859)	0	0	0	0	0	(24,859)
629: Veba III/Sick Leave Payable	(290,022)	0	0	0	0	0	(290,022)
632: Benefits And Voluntary Deductions	52,576	0	0	0	0	0	52,576
633: Union Benefits Payable	5,530	0	0	0	0	0	5,530
634: Family and Medical Leave Payable	14,361	0	0	0	0	0	14,361
636: APA Salary Insurance Payable	62,432	0	0	0	0	0	62,432
637: Est Unemployment Payable	695,903	0	0	0	0	0	695,903
638: Est Compensated Absence Payable	265,314	0	0	0	0	0	265,314
639: Est Industrial Ins Payable	796,523	0	0	0	0	0	796,523
640: Due To Other Funds	199,330	4,291,718	0	0	6,681	4,783	4,502,511
641: AD & D Insurance Payable	(8,546)	0	0	0	0	0	(8,546)
643: Sales Tax Payable	14,201	0	0	0	0	0	14,201
650: Deposits - Grants	444,295	0	0	0	0	0	444,295
656: Garnishments Payable	(137,191)	0	0	0	0	0	(137,191)
657: State Retiree Subsidy Payable	6,322	0	0	0	0	0	6,322
660: Beneficiary (Deceased EE)	1	0	0	0	0	0	1
750: Unavailable Revenue	385,240	0	0	0	0	0	385,240
752: Unavailable Revenue-Tuition	334,726	0	0	0	0	0	334,726
754: Unavailable Rev-Cash Register System	110,961	0	0	0	148,506	185	259,652
760: Unavailable Revenue -Taxes Receivable	20,003,451	10,868,479	0	26,557,973	0	0	57,429,902
Total Liabilities	43,732,616	23,633,216	0	26,557,973	401,997	172,634	94,498,435

Run Date: November 18, 2019
Run Time: 3:54 pm
Report ID: TS163.v5

TACOMA SCHOOL DISTRICT NO. 10
Combined Balance Sheet - All Funds
As Of: August 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							
840: Nonspendable - Inventory & Prepaid Items	4,333,231	0	0	0	0	0	4,333,231
819: Restricted to Fund Purposes	0	0	2,794,754	0	1,936,813	0	4,731,568
821: Restricted for Carryover	2,084,993	0	0	0	0	0	2,084,993
830: Restricted for Debt Service	323,798	0	0	12,094,351	0	0	12,418,149
861: Restricted from Bond Proceeds	0	125,238,745	0	0	0	0	125,238,745
862: Restricted from Levy Proceeds	0	9,539,243	0	0	0	0	9,539,243
870: Committed to Contingencies	1,000,000	0	0	0	0	889,512	1,889,512
820: Assigned to Encumbrances	207,939	0	0	0	0	0	207,939
866: Assigned to Carryover	2,218,341	0	0	0	0	0	2,218,341
868: Assigned to C&I	3,157,779	0	0	0	0	0	3,157,779
875: Assigned to Future Operations	4,393,592	0	0	0	0	0	4,393,592
889: Assigned to Fund Purposes	0	3,197,554	0	0	0	0	3,197,554
890: Unassigned Fund Balance	4,227,223	0	0	0	0	0	4,227,223
891: Unassigned for Minimum FB Policy	17,998,409	0	0	0	0	0	17,998,409
Total Fund Balance	39,945,306	137,975,542	2,794,754	12,094,351	1,936,813	889,512	195,636,278
Total Liabilities and Fund Balance	83,677,922	161,608,757	2,794,754	38,652,324	2,338,810	1,062,146	290,134,713

Run Date: November 18, 2019

Run Time: 3:56 pm

Report ID: TS164.v3

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by State Object with % Spent
General Fund As Of: August 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	2,406,876	270	100.0	2,468,161	2,686,604	(218,443)	108.9
1 - Credit Transfer	(2,407,146)	(2,406,876)	(270)	100.0	(2,468,161)	(2,686,604)	218,443	108.9
2 - Salaries - Certificated	193,841,795	190,609,703	3,232,092	98.3	207,569,848	213,375,869	(5,806,021)	102.8
3 - Salaries - Classified	72,603,838	70,424,960	2,178,878	97.0	74,327,874	74,667,604	(339,730)	100.5
4 - Employees Benefits & Payroll Taxes	102,145,367	99,792,594	2,352,773	97.7	104,916,811	104,023,655	893,156	99.1
5 - Supplies, Etc.	21,460,319	16,158,134	5,302,185	75.3	29,987,416	14,952,173	15,035,243	49.9
7 - Purchased Services	39,475,908	38,608,686	867,222	97.8	47,985,416	46,497,676	1,487,740	96.9
8 - Travel	863,688	1,039,127	(175,439)	120.3	760,722	776,487	(15,765)	102.1
9 - Capital Outlay	839,550	1,172,062	(332,512)	139.6	1,337,550	613,048	724,502	45.8
<u>District Total</u>	<u>431,230,465</u>	<u>417,805,266</u>	<u>13,425,199</u>	<u>96.9</u>	<u>466,885,637</u>	<u>454,906,513</u>	<u>11,979,124</u>	<u>97.4</u>

Run Date: November 18, 2019

Run Time: 3:58 pm

Report ID: TS158.v5

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
General Fund As Of: August 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	62,385,050	2,109,021	103.5	99.4
2 - Local Non-Tax	7,688,913	8,309,871	620,958	108.1	117.3
3 - State - General Purpose	269,732,835	266,064,575	(3,668,260)	98.6	100.3
4 - State - Special Purpose	83,516,365	82,925,583	(590,782)	99.3	90.6
5 - Federal - General Purpose	445,022	331,546	(113,476)	74.5	77.1
6 - Federal - Special Purpose	38,759,542	36,061,387	(2,698,155)	93.0	100.0
7 - Revenue from other Districts	1,885,009	2,308,563	423,554	122.5	84.8
8 - Revenue from other Agencies	2,656,876	2,662,857	5,981	100.2	175.2
9 - Other Financing Sources	2,000,000	2,833,081	833,081	141.7	100.5
Total Revenue	466,960,591	463,882,512	(3,078,079)	99.3	98.8
Total Resources Available	494,982,109	496,851,819	1,869,710	100.4	97.9
Uses of Resources					
Expenditures					
01: Basic Education	238,264,681	232,711,756	5,552,925	97.7	97.7
02: Basic Education - ALE	426,688	359,750	66,938	84.3	80.9

Run Date: November 18, 2019

Run Time: 3:58 pm

Report ID: TS158.v5

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
General Fund As Of: August 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	2,462,891	258,635	90.5	85.7
21: Special Education, State	48,731,802	54,372,429	(5,640,627)	111.6	96.5
22: SPED Infants & Tod - State	1,833,111	2,558,563	(725,452)	139.6	97.4
24: Special Education, Federal	7,174,662	6,650,324	524,338	92.7	94.1
31: Career & Tech Ed, State	15,075,294	13,252,491	1,822,803	87.9	100.4
34: Middle School CTE	2,775,050	2,432,998	342,052	87.7	105.5
38: Career & Tech Ed, Federal	244,504	289,397	(44,893)	118.4	102.1
51: Disadvantaged, Federal	11,324,189	10,693,972	630,217	94.4	103.7
52: School Improvement, Federa	1,887,874	2,062,955	(175,081)	109.3	126.0
55: Learning Assistance Prog,	15,036,563	14,661,294	375,269	97.5	101.3
56: State Institutions, Ctrs &	673,667	552,078	121,589	82.0	113.2
57: NegleCTEd & Delinquent	116,183	137,391	(21,208)	118.3	91.3
58: Special & Pilot Programs	2,851,844	3,797,121	(945,277)	133.1	112.9
59: Institutions - Adult Jails	0	1,831	(1,831)	100.0	41.9
61: Head Start, Federal	5,567,224	5,581,342	(14,118)	100.3	97.4
64: Limited English Proficienc	389,526	404,089	(14,563)	103.7	146.7
65: Transitional Bilingual, St	6,460,089	6,507,119	(47,030)	100.7	101.2
68: Indian Education, Federal	292,551	285,306	7,245	97.5	99.0
69: Other Compensatory Program	0	24,878	(24,878)	100.0	100.0
73: Summer School	64,443	16,930	47,513	26.3	45.0
74: Highly Capable, State	698,010	698,727	(717)	100.1	102.5
79: Other Instructional Pgms	14,215,433	6,355,455	7,859,978	44.7	42.6
89: Community Services	538,700	956,012	(417,312)	177.5	198.0
97: District-Wide Support	63,188,269	59,272,679	3,915,590	93.8	97.1
98: Nutrition Svcs	11,930,653	13,186,557	(1,255,904)	110.5	112.8
99: Pupil Transportation	16,403,101	16,620,180	(217,079)	101.3	101.8
Total Expenditures	468,885,637	456,906,513	11,979,124	97.4	96.9
Total Uses of Resources	468,885,637	456,906,513	11,979,124	97.4	96.9
Ending Fund Balance	26,096,472	39,945,306	13,848,834	153.1	113.5
840: Nonspendable - Inventory & Prepaid Items	4,294,404	4,333,231	38,827	100.9	87.5
870: Committed to Contingencies	1,000,000	1,000,000	0	100.0	100.0
820: Assigned to Encumbrances	1,361,223	207,939	(1,153,284)	15.3	24.9
Total Debt and Fiscal Management	6,655,627	5,541,170	(1,114,457)	83.3	23.6
821: Restricted for Carryover	0	2,084,993	2,084,993	100.0	100.0

Run Date: November 18, 2019

Run Time: 3:58 pm

Report ID: TS158.v5

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
General Fund As Of: August 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	323,798	(1,202)	99.6	100.0
866: Assigned to Carryover	0	2,218,341	2,218,341	100.0	100.0
868: Assigned to C&I	0	3,157,779	3,157,779	100.0	100.0
875: Assigned to Future Operations	2,523,442	4,393,592	1,870,150	174.1	94.3
Total Restricted and Assigned FB	2,848,442	12,178,503	9,330,061	427.5	151.7
890: Unassigned Fund Balance	0	4,227,223	4,227,223	100.0	100.0
891: Unassigned for Minimum FB Policy	16,592,403	17,998,409	1,406,006	108.5	100.0
Total Fund Balance	26,096,472	39,945,306	13,848,834	153.1	113.5

Run Date: November 18, 2019
Run Time: 4:00 pm
Report ID: TS166.v4

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account w/% Received
General Fund As Of: August 31, 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	86,090,079	90,079	100.1	59,933,957	62,385,050	2,451,093	104.1
13000: Sale Of Tax Title Property	1,941	0	(1,941)	0.0	1,941	0	(1,941)	0.0
19000: Other Local Taxes	611,432	0	(611,432)	0.0	340,131	0	(340,131)	0.0
1 - Local Taxes	86,613,373	86,090,079	(523,294)	99.4	60,276,029	62,385,050	2,109,021	103.5
2 - Local Non-Tax								
21000: Tuition & Fees - Unassigned	562,710	1,037,000	474,290	184.3	570,418	901,055	330,637	158.0
21010: Regular Student Fees	50,000	30,458	(19,542)	60.9	30,000	17,978	(12,022)	59.9
21020: ALE Student Fees	0	300	300	100.0	0	1,414	1,414	100.0
21730: Summer School - Tuition & Fees	0	0	0	100.0	0	0	0	100.0
21800: Convenience Fee	0	42,756	42,756	100.0	30,000	41,510	11,510	138.4
22000: Sales of Goods, Supplies, & Svcs	10,000	3,145	(6,855)	31.4	15,000	21,083	6,083	140.6
22010: Sale of Supplies & Svcs - FR 1	250,000	169,483	(80,517)	67.8	180,000	189,298	9,298	105.2
22020: Sale of Supplies & Svcs - FR 2	140,000	25,981	(114,019)	18.6	35,000	109,322	74,322	312.3
22030: Sale of Supplies & Svcs-Schools	0	250	250	100.0	0	100	100	100.0
22040: Sale of Recoverable Items	90,000	70,091	(19,909)	77.9	80,000	70,337	(9,663)	87.9
22050: Sale of Supplies & Svcs - Trip 1	35,000	110,480	75,480	315.7	120,000	76,934	(43,066)	64.1
22060: Sale of Supplies & Svcs - Trip 2	50,000	109,334	59,334	218.7	100,000	28,706	(71,294)	28.7
22100: Other Storeroom Sales	5,000	3,561	(1,439)	71.2	5,000	2,149	(2,851)	43.0
22200: Copy Center Reimbursements	50,000	64,088	14,088	128.2	60,000	46,322	(13,678)	77.2
22310: CTE Sales of Goods, Supplies & Svcs	40,000	37,255	(2,745)	93.1	40,000	38,078	(1,922)	95.2
22910: Nutrition Service Sales	1,592,014	1,717,698	125,684	107.9	1,701,567	1,767,265	65,698	103.9
22940: NS Sales - Special Events	0	31,804	31,804	100.0	12,954	8,314	(4,640)	64.2
22960: NS Sales - Breakfast	131,318	146,947	15,629	111.9	140,141	185,481	45,340	132.4
22981: NS Convenience Fees	42,583	0	(42,583)	0.0	40,133	0	(40,133)	0.0
22990: School Bus Revenue	0	6,556	6,556	100.0	0	6,320	6,320	100.0
23000: Investment Earnings	100,000	418,418	318,418	418.4	325,000	1,026,169	701,169	315.7
25000: Gifts, Grants, & Donations (Local)	349,440	431,005	81,565	123.3	300,000	242,631	(57,369)	80.9
26000: Fines & Damages	45,000	68,728	23,728	152.7	70,000	92,011	22,011	131.4
27000: Rentals & Leases	375,000	419,023	44,023	111.7	300,000	433,688	133,688	144.6
27020: Facility Use - Utility Surcharge	85,750	20,021	(65,729)	23.3	85,750	22,915	(62,835)	26.7
27030: Facility Use - Custodial Labor	251,350	263,031	11,681	104.6	251,350	293,736	42,386	116.9
27040: Facility Use - Field/Stadium Maint	13,600	6,930	(6,670)	51.0	13,600	20,586	6,986	151.4
27050: Facility Use - Security	0	440	440	100.0	0	10,079	10,079	100.0
27060: Facility Use - Theater Tech	29,000	42,738	13,738	147.4	29,000	34,613	5,613	119.4
28000: Insurance Recoveries	0	139,851	139,851	100.0	125,000	385,170	260,170	308.1
29000: Local Support Non Tax-Unassigned	1,127,000	1,200,947	73,947	106.6	1,002,000	995,915	(6,085)	99.4

Run Date: November 18, 2019
Run Time: 4:00 pm
Report ID: TS166.v4

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account w/% Received
General Fund As Of: August 31, 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	446,751	(53,249)	89.4	500,000	411,673	(88,327)	82.3
29010: Cash Over/Short	0	3,869	3,869	100.0	0	21,050	21,050	100.0
29070: CPF Indirect	700,000	700,000	0	100.0	1,400,000	700,000	(700,000)	50.0
29100: E-Rate Discount	0	65,080	65,080	100.0	0	40,448	40,448	100.0
29220: Advertising Commissions	50,000	18,000	(32,000)	36.0	50,000	0	(50,000)	0.0
29230: Photography Commissions	70,000	58,126	(11,874)	83.0	70,000	59,750	(10,250)	85.4
29240: Vending-Beverage Commissions	1,000	2,029	1,029	202.9	1,000	1,917	917	191.7
29250: Vending-Food Commissions	1,000	2,110	1,110	211.0	1,000	1,123	123	112.3
29260: Other Commissions/Rebates	5,000	2,375	(2,625)	47.5	5,000	4,734	(266)	94.7
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2 - Local Non-Tax	6,751,765	7,916,659	1,164,894	117.3	7,688,913	8,309,871	620,958	108.1
3 - State - General Purpose								
31000: Apportionment	194,932,463	194,827,788	(104,675)	99.9	254,250,053	253,926,095	(323,958)	99.9
31210: Apportionment - Special Ed	6,870,521	7,219,953	349,432	105.1	8,272,727	8,712,663	439,936	105.3
33000: Local Effort Assistance	10,721,923	11,048,734	326,811	103.0	7,210,055	3,425,817	(3,784,238)	47.5
36000: State Forests	0	0	0	100.0	0	0	0	100.0
39000: Other State General Purpose - Unassigned	0	240	240	100.0	0	0	0	100.0
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3 - State - General Purpose	212,524,907	213,096,715	571,808	100.3	269,732,835	266,064,575	(3,668,260)	98.6
4 - State - Special Purpose								
41000: Special Purpose - Unassigned	8,500,000	174,445	(8,325,555)	2.1	6,500,000	0	(6,500,000)	0.0
41210: Special Education	28,639,459	29,582,185	942,726	103.3	36,179,991	38,882,678	2,702,687	107.5
41220: SPED Infants & Toddlers - State	1,488,812	1,675,472	186,660	112.5	1,924,767	2,525,813	601,046	131.2
41550: Learning Assistance	12,892,846	12,950,441	57,595	100.4	15,839,516	15,518,854	(320,662)	98.0
41560: State Institutions, Centers, and Homes - I	584,953	439,821	(145,132)	75.2	585,645	341,774	(243,871)	58.4
41580: Special & Pilot Programs	2,948,556	3,407,776	459,220	115.6	2,900,708	3,972,933	1,072,225	137.0
41590: Institutions - Juveniles in Adult Jail	87,013	76,902	(10,111)	88.4	0	0	0	100.0
41650: Transitional Bilingual	3,531,462	3,890,506	359,044	110.2	4,730,311	4,849,832	119,521	102.5
41740: Highly Capable	646,978	649,568	2,590	100.4	819,533	820,375	842	100.1
41980: School Nutrition Services	225,830	236,315	10,485	104.6	206,442	332,137	125,695	160.9
41990: Transportation - Operations	12,593,629	12,273,936	(319,693)	97.5	13,829,452	15,681,188	1,851,736	113.4
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4 - State - Special Purpose	72,139,538	65,357,367	(6,782,171)	90.6	83,516,365	82,925,583	(590,782)	99.3
5 - Federal - General Purpose								
52000: Direct Federal Revenue - Unassigned	429,072	309,799	(119,273)	72.2	445,022	311,965	(133,057)	70.1
55000: Federal Forests	0	21,128	21,128	100.0	0	19,581	19,581	100.0

Run Date: November 18, 2019
Run Time: 4:00 pm
Report ID: TS166.v4

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account w/% Received
General Fund As Of: August 31, 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	330,926	(98,146)	77.1	445,022	331,546	(113,476)	74.5
6 - Federal - Special Purpose								
61000: Special Purpose - OSPI Unassigned	12,000	16,734	4,734	139.4	12,000	5,167	(6,833)	43.1
61240: Special Ed - Supplemental	7,432,233	7,009,597	(422,636)	94.3	7,509,213	6,984,588	(524,625)	93.0
61380: CTE - Carl Perkins Grant	257,560	262,547	4,987	101.9	257,560	303,198	45,638	117.7
61510: Disadvantaged - Title IA	12,004,252	12,461,697	457,445	103.8	11,928,902	11,194,748	(734,154)	93.8
61520: School Improvement - TII, IV, V & VI	1,248,869	1,573,184	324,315	126.0	1,988,687	1,911,011	(77,676)	96.1
61570: Institutions - Neglected & Delinquent	122,387	111,798	(10,589)	91.3	122,387	144,724	22,337	118.3
61640: Limited English Proficiency	363,432	548,486	185,054	150.9	410,327	425,668	15,341	103.7
61880: Child Care - Federal	0	24,914	24,914	100.0	0	14,226	14,226	100.0
61890: Other Community Services	115,071	115,217	146	100.1	117,000	111,024	(5,976)	94.9
61910: Regular Lunch Reimbursement	171,979	173,546	1,567	100.9	168,771	180,708	11,937	107.1
61920: Reduced Price Lunch Reimbursement	636,094	712,902	76,808	112.1	679,482	723,036	43,554	106.4
61930: Free Lunch Reimbursement	6,240,663	5,751,741	(488,922)	92.2	5,955,726	5,528,848	(426,878)	92.8
61940: Certified Lunch Reimbursement	159,873	152,738	(7,135)	95.5	159,766	147,200	(12,566)	92.1
61950: Regular Breakfast Reimbursement	23,600	25,643	2,043	108.7	24,008	33,339	9,331	138.9
61960: Reduced Price Breakfast Reimbursement	160,799	185,423	24,624	115.3	172,898	176,731	3,833	102.2
61970: Free Breakfast Reimbursement	1,916,430	1,824,813	(91,617)	95.2	1,858,845	1,739,231	(119,614)	93.6
61980: Free Snack Reimbursement	63,068	51,103	(11,965)	81.0	55,777	91,224	35,447	163.6
61990: Fresh Fruit & Vegetable Reimbursement	102,400	91,671	(10,729)	89.5	85,909	47,463	(38,446)	55.2
62610: Head Start	5,978,898	5,823,204	(155,694)	97.4	6,151,783	5,580,018	(571,765)	90.7
62680: Indian Education - ED	174,149	175,120	971	100.6	181,765	184,220	2,455	101.4
63210: SPED Medicaid Match	0	119,317	119,317	100.0	0	158,837	158,837	100.0
69980: USDA Commodities	882,463	872,434	(10,029)	98.9	918,736	376,178	(542,558)	40.9
6 - Federal - Special Purpose	38,066,220	38,083,828	17,608	100.0	38,759,542	36,061,387	(2,698,155)	93.0
7 - Revenue from other Districts								
71210: Special Education	1,885,009	1,598,706	(286,303)	84.8	1,885,009	2,299,602	414,593	122.0
71990: Special Ed Transportation to and from out	0	0	0	100.0	0	8,961	8,961	100.0
7 - Revenue from other Districts	1,885,009	1,598,706	(286,303)	84.8	1,885,009	2,308,563	423,554	122.5
8 - Revenue from other Agencies								
81000: Governmental Entities	202,241	215,560	13,319	106.6	0	280,044	280,044	100.0
82000: Private Foundations Revenue	0	901,488	901,488	100.0	1,178,898	1,199,482	20,584	101.7
85000: Educational Service Districts	1,218,621	1,372,899	154,278	112.7	1,477,978	1,183,331	(294,647)	80.1
8 - Revenue from other Agencies	1,420,862	2,489,947	1,069,085	175.2	2,656,876	2,662,857	5,981	100.2

Run Date: November 18, 2019
Run Time: 4:00 pm
Report ID: TS166.v4

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account w/% Received
General Fund As Of: August 31, 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	43,853	43,853	100.0	0	135,535	135,535	100.0
1,765,000	1,730,129	(34,871)	98.0	2,000,000	2,697,546	697,546	134.9
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1,765,000	1,773,982	8,982	100.5	2,000,000	2,833,081	833,081	141.7
<u>421,595,746</u>	<u>416,738,211</u>	<u>(4,857,535)</u>	<u>98.8</u>	<u>466,960,591</u>	<u>463,882,512</u>	<u>(3,078,079)</u>	<u>99.3</u>

Run Date: November 18, 2019

Run Time: 4:01 pm

Report ID: TS152.v3

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: August 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	179,132,790	14,004,928	178,085,655	82,433	964,701	99.5
01007: Basic Education - One Time	7,928,903	7,808,550	1,268,696	6,995,659	7	812,884	89.6
01011: Basic Education Enrichment	19,458,357	18,971,283	3,000,596	19,576,261	10,897	(615,875)	103.2
01030: BE Attendance BECCA	0	135,581	9,081	34,660	426	100,495	25.9
01040: BE Building Contributions	0	555,315	70,501	240,517	1,436	313,362	43.6
01050: BE Kindergarten Contributions	0	32,016	0	28,880	0	3,136	90.2
01065: BE Trans Bilingual Enrichment	643,293	507,165	16,317	219,616	0	287,549	43.3
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	145,611	2,007,020	0	66,095	96.8
01240: BE SPED Peer Review Pool	85,000	85,000	742	62,521	0	22,479	73.6
01250: BE Campus Security	2,060,862	2,060,862	(279,932)	2,043,093	0	17,769	99.1
01257: BE School Safety - One Time	400,000	400,000	400,000	400,000	0	0	100.0
01280: BE HS Graduation	27,000	31,553	(37,867)	42,363	0	(10,810)	134.3
01281: BE HS Graduation Enrichment	51,000	51,000	47,799	51,000	0	0	100.0
01310: BE Para Coverage	5,000	5,000	443	2,964	0	2,036	59.3
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	139,691	2,448,393	0	264,848	90.2
01440: BE - Non-Instructional	353,578	353,578	21,510	197,432	0	156,146	55.8
01450: BE Instructional	0	0	0	32,879	0	(32,879)	100.0
01460: BE FB Non-Instructional	0	0	0	614	0	(614)	100.0
01470: BE High Needs Support	1,480,269	1,480,269	67,674	1,303,208	0	177,061	88.0
01480: BE Strategic Goals/Initiatives	406,196	424,015	73,892	200,625	0	223,390	47.3
01650: BE Special Programs	0	0	0	(146)	0	146	100.0
01651: BE Special Programs Enrichment	1,130,564	1,145,564	222,854	1,208,357	0	(62,793)	105.5
01657: BE Special Programs - One Time	1,154,368	1,154,368	222,152	807,324	13,392	333,652	71.1
01660: BE Next Move	171,577	171,577	13,298	179,719	0	(8,142)	104.7
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	8,092,605	392,755	8,776,161	13,265	(696,821)	108.6
01881: BE Partner Schools Enrichment	1,000,000	1,000,000	340,538	1,000,000	0	0	100.0
01901: BE Running Start	2,045,172	2,272,100	617,869	2,117,436	0	154,664	93.2
01905: BE Int'l Baccalaureate	879,901	879,901	82,672	706,911	0	172,990	80.3
01915: BE Bargained Enhancement 5-10	1,327,292	1,327,292	(98,371)	1,234,654	0	92,638	93.0
01940: BE MS Athletic Reserve	0	412,891	0	1,000	0	411,891	0.2
01990: BE Curriculum & Instruction	3,964,810	2,476,504	196,342	2,054,118	45,887	376,499	84.8

Run Date: November 18, 2019

Run Time: 4:01 pm

Report ID:TS152.v3

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: August 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	0	50	0	2,052,090	0.0
01993: BE Curriculum & Inst Enrichmen	2,800,000	1,300,000	153,814	617,963	6,498	675,538	48.0
Total 01: Basic Education	238,264,681	239,223,526	21,093,607	232,711,756	174,241	6,337,528	97.4
02: Basic Education - ALE							
02000: BE Alternative Learning Exp	426,688	261,331	23,409	359,750	52,139	(150,558)	157.6
Total 02: Basic Education - ALE	426,688	261,331	23,409	359,750	52,139	(150,558)	157.6
03: Basic Education-1418 Open							
03000: Basic Ed - 1418 Open Doors	2,721,526	2,676,378	422,294	2,462,891	0	213,487	92.0
Total 03: Basic Education-1418 Open	2,721,526	2,676,378	422,294	2,462,891	0	213,487	92.0
21: Special Education, State							
21000: Special Education - State	42,723,802	45,003,536	1,603,251	47,045,191	40,142	(2,081,798)	104.6
21011: Special Education Enrichment	5,000,000	5,000,000	1,562,109	5,005,061	616,285	(621,346)	112.4
21560: SPED - State Safety Net	1,000,000	2,320,298	1,577,183	2,321,564	0	(1,266)	100.1
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	52,334,071	4,742,543	54,372,429	656,428	(2,694,786)	105.1
22: SPED Infants & Tod - State							
22000: SPED Infants & Toddlers-State	1,833,111	2,406,436	473,691	2,558,563	0	(152,127)	106.3
Total 22: SPED Infants & Tod - State	1,833,111	2,406,436	473,691	2,558,563	0	(152,127)	106.3
24: Special Education, Federal							
24500: SPED IDEAB Flow Thru 19-20	0	0	131	131	0	(131)	100.0
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	201,544	6,002,732	0	47,979	99.2
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	24,033	215,041	0	771	99.6
24568: SPED Safety Net 17-18	0	0	0	11,563	0	(11,563)	100.0
24569: SPED Safety Net 18-19	909,660	386,711	(213,496)	358,901	0	27,810	92.8
Total 24: Special Education, Federal	7,174,662	6,653,234	12,211	6,650,324	0	2,910	100.0
31: Career & Tech Ed, State							
31000: CTE Technical Support	149,881	149,881	(77,593)	78,485	0	71,396	52.4
31200: CTE JROTC	539,400	539,400	38,344	591,443	0	(52,043)	109.6
31510: CTE Administration	4,645,713	2,804,370	5,104	1,749,474	366	1,054,530	62.4
31600: CTE Agriculture & Science	489,364	489,364	29,499	497,954	0	(8,590)	101.8
31605: CTE Lincoln Tree Farm Harvest	0	0	1,492	44,215	11	(44,226)	100.0

Run Date: November 18, 2019

Run Time: 4:01 pm

Report ID:TS152.v3

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: August 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							
31610: CTE Business Education	1,450,824	1,450,824	89,648	1,426,832	165	23,827	98.4
31620: CTE Marketing Education	376,243	376,243	29,817	440,741	883	(65,381)	117.4
31630: CTE Diversified Occupations	943,739	1,033,190	85,897	1,136,108	10	(102,928)	110.0
31640: CTE Trade & Industry	1,772,830	1,772,830	145,983	2,061,770	361	(289,301)	116.3
31650: CTE Family & Consumer Science	1,036,933	1,036,933	91,220	1,315,566	3,100	(281,733)	127.2
31660: CTE Next Move	293,594	293,594	13,609	162,876	0	130,718	55.5
31670: CTE Technology	705,605	705,605	140,693	924,016	0	(218,411)	131.0
31680: CTE Health Occupations	305,473	350,245	14,026	453,374	0	(103,129)	129.4
31710: CTE Career Guidance	633,697	633,697	54,878	676,378	0	(42,681)	106.7
31880: CTE Partner School	1,423,467	1,423,467	100,609	1,393,620	0	29,847	97.9
31901: CTE Running Start	140,719	129,120	32,241	128,487	0	633	99.5
31902: CTE Open Doors	167,812	172,808	37,687	171,152	0	1,656	99.0
Total 31: Career & Tech Ed, State	15,075,294	13,361,571	833,154	13,252,491	4,896	104,184	99.2
34: Middle School CTE							
21560: SPED - State Safety Net	0	0	96	96	0	(96)	100.0
34500: CTE Middle School	2,775,050	2,643,327	405,463	2,432,901	2,510	207,916	92.1
Total 34: Middle School CTE	2,775,050	2,643,327	405,559	2,432,998	2,510	207,819	92.1
38: Career & Tech Ed, Federal							
38500: CTE Perkins Grant 19-20	0	0	45	45	0	(45)	100.0
38508: CTE Perkins Grant 17-18	0	0	0	476	0	(476)	100.0
38509: CTE Perkins Grant 18-19	244,504	284,589	87,630	284,589	124	(124)	100.0
38539: Non-Traditional Fields	0	4,286	0	4,286	0	0	100.0
Total 38: Career & Tech Ed, Federal	244,504	288,875	87,675	289,397	124	(646)	100.2
51: Disadvantaged, Federal							
51200: OSSI Targeted/Comprehensive	0	0	99	99	0	(99)	100.0
51209: OSSI Targeted/Comprehensive	0	369,287	40,300	235,153	484	133,650	63.8
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	291,912	84,662	172,698	13,600	105,614	63.8
51500: T1-A Disadvantaged 19-20	0	0	57,367	57,443	0	(57,443)	100.0
51508: T1-A Disadvantaged 17-18	0	0	0	183,164	0	(183,164)	100.0
51509: T1-A Disadvantaged 18-19	11,048,188	10,611,122	935,039	9,871,070	771	739,282	93.0
51538: T10-C Homeless Ed 17-18	0	0	0	(49)	0	49	100.0
51539: T10-C Homeless Ed 18-19	37,972	43,830	2,750	43,830	0	0	100.0
51608: T1-D Neglect & Delinqnt 17-18	0	0	0	807	0	(807)	100.0

Run Date: November 18, 2019

Run Time: 4:01 pm

Report ID:TS152.v3

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: August 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>
51: Disadvantaged, Federal							
51609: T1-D Neglect & Delinqnt 18-19	94,684	93,654	69	93,654	0	0	100.0
51638: T1-A Priority/Focus Schools 18	0	0	0	991	0	(991)	100.0
Total 51: Disadvantaged, Federal	11,324,189	11,409,805	1,120,285	10,693,972	14,855	700,979	93.9
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	44,532	556,184	0	90,115	86.1
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	85,496	1,502,422	0	(248,803)	119.8
Total 52: School Improvement, Federa	1,887,874	1,899,918	130,028	2,062,955	0	(163,037)	108.6
55: Learning Assistance Prog,							
55500: Learning Assistance Program	9,905,593	9,905,593	264,632	9,651,012	0	254,581	97.4
55520: LAP High Poverty	5,130,970	5,892,342	1,477,297	5,010,282	1,125	880,935	85.0
Total 55: Learning Assistance Prog,	15,036,563	15,797,935	1,741,929	14,661,294	1,125	1,135,517	92.8
56: State Institutions, Ctrs &							
56007: Remann Hall - One Time	114,312	114,312	123,146	222,566	0	(108,254)	194.7
56510: Remann Hall	559,355	329,512	(75,284)	329,512	0	0	100.0
Total 56: State Institutions, Ctrs &	673,667	443,824	47,862	552,078	0	(108,254)	124.4
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	20,158	136,401	0	29,025	82.5
Total 57: NegleCTEd & Delinquent	116,183	165,426	20,158	137,391	0	28,035	83.1
58: Special & Pilot Programs							
58020: Collection of Evidence	25,000	41,400	648	7,797	0	33,603	18.8
58079: Certification Bonus	2,108,721	2,365,237	3,667	2,373,702	0	(8,465)	100.4
58085: Academic Acceleration	0	96,904	0	0	0	96,904	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	12,664	321,272	0	(3,584)	101.1
58169: Homeless Student Stability 19	80,752	78,771	5,753	78,142	0	629	99.2
58219: Jobs for America's Graduate WA	0	9,346	(15)	9,346	0	0	100.0
58229: IB Registration Fee Reimb-Foss	0	6,364	6,364	6,364	0	0	100.0
58269: WaKIDS Training	0	4,521	0	3,808	0	713	84.2
58279: Dual Credit Equitable Expansio	0	23,365	14,457	23,365	0	0	100.0
58289: High Demand Career & Tech Ed.	0	30,000	0	29,107	0	893	97.0

Run Date: November 18, 2019

Run Time: 4:01 pm

Report ID: TS152.v3

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: August 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							
58310: Beg Ed Support Team 19-20	0	0	3,373	3,373	0	(3,373)	100.0
58319: Beg Ed Support Team 18-19	207,944	234,673	34,471	233,284	0	1,389	99.4
58329: STEM Lighthouse Schools	0	20,000	(2,506)	20,000	0	0	100.0
58339: Aerospace & Adv. Manufacturing	0	18,692	20,000	20,000	0	(1,308)	107.0
58349: Advanced Placement Exam Fee	0	11,543	11,543	11,543	0	0	100.0
58638: Priority Schools-Non Title I	0	0	0	3	0	(3)	100.0
58659: Educational Leadership Intern	0	8,560	0	7,448	0	1,112	87.0
58669: Recruiting Wash Teachers 18-19	0	21,250	(1,061)	21,250	0	0	100.0
58679: WA 1st Robotics Competition 19	0	13,366	(19)	6,683	0	6,683	50.0
58689: WA FIRST-FIRST Lego League 19	0	1,029	(463)	1,029	0	0	100.0
58699: WA FIRST- FIRST Tech Challenge	0	6,777	0	4,654	0	2,123	68.7
58729: Advanced Placement Computer 19	0	9,000	0	9,000	0	0	100.0
58739: OSSSI District Grant	0	448,599	0	447,778	0	821	99.8
58759: OSSSI Targeted/Comprehensive	0	68,225	28,202	37,684	0	30,541	55.2
58779: TPEP Teacher Training 18-19	111,739	116,714	2,286	116,714	0	0	100.0
Total 58: Special & Pilot Programs	2,851,844	3,952,024	139,365	3,797,121	0	154,903	96.1
59: Institutions - Adult Jails							
59100: Inst - Juveniles in Adult Jail	0	10,142	0	1,831	0	8,311	18.0
Total 59: Institutions - Adult Jails	0	10,142	0	1,831	0	8,311	18.0
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	317,728	4,306,134	3,147	(576,972)	115.5
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	0	1,813	0	42,274	4.1
61549: Head Start Extension - Regular	0	1,866,154	218,885	240,472	8,850	1,616,832	13.4
61559: Head Start Extension-Training	0	22,043	0	0	0	22,043	0.0
Total 61: Head Start, Federal	5,567,224	7,216,392	536,613	5,581,342	11,997	1,623,054	77.5
64: Limited English Proficiency							
64509: Limited English 18-19	389,526	404,089	(11,374)	404,089	0	0	100.0
Total 64: Limited English Proficiency	389,526	404,089	(11,374)	404,089	0	0	100.0
65: Transitional Bilingual, St							
01065: BE Trans Bilingual Enrichment	2,431,206	2,426,635	178,514	2,359,037	0	67,598	97.2
65000: Transitional Bilingual	4,028,883	4,130,681	598,857	4,148,082	0	(17,401)	100.4
Total 65: Transitional Bilingual, St	6,460,089	6,557,316	777,371	6,507,119	0	50,197	99.2

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Run Time: 4:01 pm

Report ID:TS152.v3

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: August 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>
68: Indian Education, Federal							
68011: Indian Education Enrichment	120,000	120,000	16,941	110,304	0	9,696	91.9
68500: Indian Education 19-20	0	0	6,392	13,567	0	(13,567)	100.0
68508: Indian Education 17-18	0	0	0	0	0	0	100.0
68509: Indian Education 18-19	172,551	161,435	(5,619)	161,435	0	0	100.0
Total 68: Indian Education, Federal	292,551	281,435	17,714	285,306	0	(3,871)	101.4
69: Other Compensatory Program							
69100: SPED Reimbursable	0	0	2,293	17,091	0	(17,091)	100.0
69200: District Conferences	0	22,322	360	7,787	0	14,535	34.9
Total 69: Other Compensatory Program	0	22,322	2,653	24,878	0	(2,556)	111.4
73: Summer School							
73000: Summer School - District	0	0	0	755	0	(755)	100.0
73010: Summer School - Buildings	0	10,499	0	6,286	0	4,213	59.9
73880: Summer School - Partner School	64,443	64,443	911	9,889	0	54,554	15.3
Total 73: Summer School	64,443	74,942	911	16,930	0	58,012	22.6
74: Highly Capable, State							
74000: Highly Capable	698,010	698,727	358,324	698,727	0	0	100.0
Total 74: Highly Capable, State	698,010	698,727	358,324	698,727	0	0	100.0
79: Other Instructional Pgms							
79000: Other Instructional Programs	8,486,306	203,414	0	0	0	203,414	0.0
79010: Tuition Based Preschool	468,000	492,708	31,035	505,884	0	(13,176)	102.7
79039: Dream Factory Learning Center	0	25,000	4,352	18,602	0	6,398	74.4
79040: Head Start Contributions	0	152	0	668	0	(516)	439.5
79100: Early Childhood Ed 19-20	0	0	6,549	11,021	0	(11,021)	100.0
79108: Early Childhood Ed 17-18	0	0	0	0	0	0	100.0
79109: Early Childhood Ed 18-19	1,455,640	1,408,542	85,191	1,402,429	0	6,113	99.6
79128: Whole Kids Foundation	0	1,585	0	674	0	911	42.5
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	4,149	(4,149)	100.0
79189: Wallace Foundation 18-19	978,898	1,166,333	136,962	844,121	7,800	314,412	73.0
79208: JROTC - Army 17-18	0	0	0	1,799	0	(1,799)	100.0
79209: JROTC - Army 18-19	189,540	189,540	6,813	125,292	0	64,248	66.1
79229: Refugee Impact 08-9	12,000	0	0	0	0	0	100.0
79259: Rockefeller Philanthropy Advis	0	5,000	1,000	1,879	0	3,121	37.6

Run Date: November 18, 2019

Run Time: 4:01 pm

Report ID: TS152.v3

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: August 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							
79269: JROTC - Navy 18-19	73,712	73,712	5,527	82,723	0	(9,011)	112.2
79270: JROTC - Navy Start Up	0	1,075	0	754	0	321	70.1
79299: JROTC - Navy Orientation 18-19	0	2,015	1,527	2,015	0	0	100.0
79310: SPED Community Preschool	1,923,139	2,115,777	163,358	2,115,777	0	0	100.0
79320: Dart Foundation CORE	0	0	3,429	3,429	0	(3,429)	100.0
79339: City of Tacoma Mini Grants 19	0	10,735	976	10,478	1,400	(1,143)	110.6
79345: Gates AP/IB Support	0	17,852	9,085	11,693	0	6,159	65.5
79359: Jobs for America's Graduates	0	30,000	0	21,866	2,011	6,123	79.6
79379: Stuart Foundation Grant 18-19	200,000	222,740	0	201,781	0	20,959	90.6
79389: ECEAP USDA Meals/Snacks 18-19	22,338	0	0	0	0	0	100.0
79399: City of Tacoma - CBT	0	350,320	11,162	14,236	0	336,084	4.1
79409: City of Tacoma-Restor. Justice	0	237,500	193	193	0	237,307	0.1
79419: City of Tacoma - SSGRIN	0	291,834	25,000	29,917	0	261,917	10.3
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	5,766	81,270	0	1,960	97.6
79538: JROTC - Marines 17-18	0	0	0	900	0	(900)	100.0
79539: JROTC - Marines 18-19	98,540	98,540	7,063	98,515	0	25	100.0
79580: Curriculum Fundraising	0	826,674	161,816	450,159	0	376,515	54.5
79585: International Exchange Program	102,418	102,418	8,916	113,965	0	(11,547)	111.3
79590: Read 2 Me (formerly Werlin)	42,247	42,247	0	35,000	0	7,247	82.8
79679: College Spark Washington Yr 2	0	76,308	12,165	40,689	0	35,619	53.3
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	32,070	500	6,789	0	25,281	21.2
79755: Tacoma Schools Fdtn Awards	0	41,680	990	30,941	0	10,739	74.2
79799: GRADS-Teen Parent Enhance	0	5,300	810	5,167	0	133	97.5
79818: Tacoma Whole Child Int 17-18	0	29,680	0	29,680	0	0	100.0
79850: Arts Collaboration	31,425	31,425	4,626	26,275	0	5,150	83.6
79899: Partners in Science Suppl Prog	0	7,000	0	437	0	6,563	6.2
79910: NFL Foundation	0	698	(50)	698	0	0	100.0
79948: Bridge to College Courses Yr 3	0	2,866	0	2,369	0	497	82.7
79959: Art for the Sake of Art 18-19	0	10,000	0	9,899	0	101	99.0
79978: The Hartford Commitment	0	10,000	0	0	0	10,000	0.0

Run Date: November 18, 2019

Run Time: 4:01 pm

Report ID:TS152.v3

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: August 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							
79989: College in the High School-TCC	0	8,814	0	8,814	0	0	100.0
79999: Ben B. Cheney Foundation	0	2,000	0	2,000	0	0	100.0
Total 79: Other Instructional Pgms	14,215,433	8,338,247	694,760	6,355,455	15,360	1,967,433	76.4
89: Community Services							
89010: Facility Use	177,250	177,250	47,034	272,423	0	(95,173)	153.7
89020: Facility Use - Fields	7,350	7,350	6,158	14,197	0	(6,847)	193.2
89030: Facility Use - Swim Pools	7,100	7,100	3,461	12,475	0	(5,375)	175.7
89040: Facility Use - Stadiums	31,000	31,000	1,491	20,510	0	10,490	66.2
89050: Facility Use - Theaters	157,000	157,000	12,879	193,389	440	(36,829)	123.5
89060: Facility Use - Other	42,000	42,000	2,861	22,504	0	19,496	53.6
89150: Summer Nutrition Svcs	117,000	117,000	107,266	107,266	0	9,734	91.7
89160: Community Partnerships	0	0	28,225	313,249	0	(313,249)	100.0
Total 89: Community Services	538,700	538,700	209,373	956,012	440	(417,753)	177.5
97: District-Wide Support							
97000: District-Wide Support	38,886,203	39,213,968	3,930,262	37,501,714	365,472	1,346,782	96.6
97011: District-Wide Support Enrichme	20,593,422	19,260,460	2,665,983	17,481,008	0	1,779,452	90.8
97090: DWS Tech General Admin	2,000,000	2,697,546	(458,052)	2,697,546	4,453	(4,453)	100.2
97093: DWS Tech Util/Net	152,246	152,246	74,546	479,402	18,897	(346,053)	327.3
97460: DWS FB Non-Instructional	0	0	0	3,609	0	(3,609)	100.0
97580: DWS Security	1,525,406	1,515,406	88,474	1,105,686	7,095	402,625	73.4
97880: DWS Partner School	30,992	30,992	(899)	3,714	0	27,278	12.0
Total 97: District-Wide Support	63,188,269	62,870,618	6,300,315	59,272,679	395,916	3,202,023	94.9
98: Nutrition Svcs							
98000: Nutrition Services	11,444,361	11,434,902	(286,553)	12,509,546	56,287	(1,130,930)	109.9
98011: Nutrition Services Enrichment	486,292	486,292	377,818	486,292	0	0	100.0
98030: Nutrition Svcs - Summer	0	0	(20,398)	42,283	0	(42,283)	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	11,857	113,207	0	(5,207)	104.8
Total 98: Nutrition Svcs	11,930,653	12,060,730	82,725	13,186,557	56,287	(1,182,114)	109.8
99: Pupil Transportation							
99000: Pupil Transportation	16,078,432	16,053,690	305,904	17,249,570	182,526	(1,378,406)	108.6
99011: Pupil Transportation Enrichmen	941,312	941,312	936,292	941,312	931	(931)	100.1
99110: Transportation - Ex Curr	330,000	330,000	0	0	0	330,000	0.0
99120: Transportation - Field Trips	(946,643)	(1,030,706)	(1,035,258)	(1,570,702)	0	539,996	152.4

Run Date: November 18, 2019

Run Time: 4:01 pm

Report ID: TS152.v3

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: August 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>
Total 99: Pupil Transportation	16,403,101	16,294,296	206,938	16,620,180	183,456	(509,340)	103.1
<u>District Total</u>	468,885,637	468,885,637	40,470,092	456,906,513	1,569,774	10,409,350	97.8

ASSOCIATED STUDENT BODY FUND

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

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

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

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

Associated Student Body Fund for the fiscal period ended	August 31, 2018	August 31, 2019	Variance Higher/(lower)
Beginning Fund Balance	\$ 1,968,369	\$ 1,939,700	\$ (28,669)
Revenue	1,875,974	1,790,400	(85,574)
Total Resources Available	3,844,343	3,730,100	(114,243)
Expenditures	1,904,643	1,793,287	(111,356)
Total Use of Resources	1,904,643	1,793,287	(111,356)
Ending Fund Balance	\$ 1,939,700	\$ 1,936,813	\$ (2,886)

The ASB financial statements are next in this section.

Run Date: November 18, 2019
Run Time: 4:01 pm
Report ID: TS161.v6

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
Associated Student Body Fund As Of: **August 31, 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	749,559	(436,808)	63.2	67.8
2 - Athletics	332,870	253,226	(79,644)	76.1	81.1
3 - Classes	491,430	236,420	(255,010)	48.1	51.1
4 - Clubs	1,818,227	539,464	(1,278,764)	29.7	32.2
6 - Private Money	134,750	11,731	(123,019)	8.7	15.2
Total Revenue	3,963,644	1,790,400	(2,173,244)	45.2	48.2
Total Resources Available	5,485,533	3,730,100	(1,755,433)	68.0	69.5
Uses of Resources					
Expenditures					
1 - General Student Body	1,291,677	763,313	528,364	59.1	66.6
2 - Athletics	324,434	282,890	41,544	87.2	69.5
3 - Classes	393,061	214,666	178,395	54.6	60.4
4 - Clubs	1,747,873	522,706	1,225,167	29.9	36.1
6 - Private Money	134,750	9,711	125,039	7.2	14.7
Total Expenditures	3,891,795	1,793,287	2,098,508	46.1	50.6
Total Uses of Resources	3,891,795	1,793,287	2,098,508	46.1	50.6
Ending Fund Balance	1,593,738	1,936,813	343,075	121.5	109.6

Run Date: November 18, 2019

Run Time: 4:02 pm

Report ID: TS157.v5

TACOMA SCHOOL DISTRICT NO. 10
ASB Statement Of Revenue and Expenditure by BRC
Associated Student Body Fund August 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	488	0	0	1,592	0	1,592
101 Arlington	3,916	85	684	2,900	3,316	0	3,316
103 Birney	8,517	1,359	851	12,047	9,025	0	9,025
104 Blix	909	598	0	1,695	1,507	0	1,507
105 Boze	8,935	15,838	10,293	26,520	14,480	0	14,480
107 Browns Pt	13,064	15,887	14,683	45,350	14,268	0	14,268
109 Bryant	9,315	1,966	860	20,000	10,421	0	10,421
110 Crescent Hts	1,027	413	397	1,000	1,042	0	1,042
113 DeLong	6,619	8,253	8,671	21,200	6,201	0	6,201
115 Downing	6,231	15,380	14,478	15,100	7,133	0	7,133
117 Edison	3,102	713	0	1,000	3,815	0	3,815
119 Fawcett	4,433	25,153	19,890	17,600	9,697	0	9,697
121 Fern Hill	283	13	0	9,000	295	0	295
123 Franklin	2,789	66	937	12,100	1,918	0	1,918
125 Geiger	3,151	30,183	27,813	28,775	5,521	0	5,521
133 Jefferson	2,767	348	0	2,700	3,115	0	3,115
135 Larchmont	1,626	4,742	3,720	15,500	2,648	0	2,648
137 Lister	4,944	9,711	10,169	15,945	4,485	0	4,485
139 Lowell	3,186	1,188	539	3,000	3,835	0	3,835
143 Lyon	2,722	2,705	1,757	2,900	3,670	0	3,670
147 Manitou Pk	5,177	4,154	1,269	10,775	8,062	0	8,062
149 Mann	6	3,650	3,075	1,200	581	0	581
151 McCarver	3,921	3,133	3,524	15,300	3,530	0	3,530
157 NE Tacoma	8,485	4,390	5,324	29,500	7,551	0	7,551
163 Pt Defiance	2,972	11,948	14,176	12,700	744	0	744
165 Reed	3,486	737	1,434	4,200	2,789	0	2,789
169 Roosevelt	4,998	895	625	6,000	5,268	0	5,268
175 Sheridan	1,111	3,947	4,288	43,500	770	0	770
177 Sherman	3,519	17,265	15,463	16,665	5,321	0	5,321
179 Stanley	1,179	46	0	1,000	1,225	0	1,225
181 Skyline	8,895	15,409	18,580	4,975	5,725	0	5,725
183 Wainwright	12,163	19,840	21,271	34,300	10,731	0	10,731
185 Washington	5,499	26,153	25,623	29,780	6,029	0	6,029
187 Whitman	3,963	2,396	1,006	1,350	5,352	0	5,352
189 Whittier	2,240	53	222	0	2,071	0	2,071
200 Giaudrone	47,198	48,802	65,527	82,460	30,473	0	30,473
202 Baker	126,798	55,020	52,151	52,650	129,668	0	129,668

Run Date: November 18, 2019

Run Time: 4:02 pm

Report ID: TS157.v5

TACOMA SCHOOL DISTRICT NO. 10
ASB Statement Of Revenue and Expenditure by BRC
Associated Student Body Fund August 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	65,086	57,310	92,700	47,824	0	47,824
208 Hunt	16,545	422	0	0	16,967	0	16,967
210 Jason Lee	23,848	12,383	9,482	59,550	26,748	0	26,748
212 Mason	76,751	24,934	39,099	104,250	62,586	0	62,586
216 Meeker	85,558	60,378	75,233	168,076	70,703	0	70,703
218 Stewart	33,554	67,882	73,245	51,500	28,191	0	28,191
220 Truman	72,648	76,824	48,432	120,075	101,040	0	101,040
221 First Creek	25,078	39,656	41,602	49,600	23,132	0	23,132
224 Foss	88,331	84,154	77,399	162,470	95,085	0	95,085
226 Lincoln	199,378	155,732	139,982	424,710	215,128	0	215,128
228 Mt Tahoma	189,574	147,468	137,657	227,962	199,386	0	199,386
230 Stadium	257,411	320,756	348,254	800,510	229,913	0	229,913
232 Wilson	365,837	229,964	239,865	750,405	355,935	0	355,935
234 Oakland	3,935	2,026	2,404	3,285	3,557	0	3,557
235 IDEA School	4,270	696	2,085	2,400	2,881	0	2,881
237 Tacoma School For The Arts	30,866	22,601	18,005	95,655	35,461	0	35,461
239 Science & Math Institute	43,886	8,578	7,534	23,960	44,929	0	44,929
607 Career & Technical Education	28,666	731	0	0	29,397	0	29,397
617 ASB Athletics & Activities	100	101,299	101,270	130,000	129	0	129
734 Young Ambassadors	23,166	15,903	25,123	24,000	13,946	0	13,946
<u>District Total</u>	<u>1,939,700</u>	<u>1,790,400</u>	<u>1,793,287</u>	<u>3,891,795</u>	<u>1,936,813</u>	<u>0</u>	<u>1,936,813</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 August 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	\$ -	\$ 2,080,000	\$ 51,590,000	\$ 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	-	24,150,000	30,485,000	21,570,000	
Total Bonds Payable	\$ 511,620,000	\$ -	\$ 31,900,000	\$ 479,720,000	\$ 34,210,000	

The financial statements for this fund are next in this section

Run Date: November 18, 2019

Run Time: 4:02 pm

Report ID: TS160.v5

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
Debt Service Fund As Of: August 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	57,549,762	282,262	100.5	99.7
2 - Local Non-Tax	56,000	267,552	211,552	477.8	568.3
Total Revenue	57,323,500	57,817,314	493,814	100.9	101.3
Total Resources Available	65,363,500	68,605,264	3,241,764	105.0	104.0
Uses of Resources					
Expenditures					
728: Principal Payments	31,900,000	31,900,000	0	100.0	100.0
730: Interest Payments	24,610,912	24,610,913	(1)	100.0	100.0
790: Contractual Services - Other	750,000	0	750,000	0.0	0.1
Total Expenditures	57,260,912	56,510,913	750,000	98.7	98.7
Total Uses of Resources	57,260,912	56,510,913	750,000	98.7	98.7
Ending Fund Balance	8,102,588	12,094,351	3,991,763	149.3	145.5

Run Date: November 18, 2019
 Run Time: 4:03 pm
 Report ID: TS156.v4

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



<u>State Account</u>	<u>Prior Year Adopted Budget</u>	<u>Prior Year Year to Date Actual</u>	<u>Over Budget (Under)</u>	<u>% Received</u>	<u>Current Year Adopted Budget</u>	<u>Current Year Year to Date Actual</u>	<u>Over Budget (Under)</u>	<u>% Received</u>
<u>District Account</u>								
1 - Local Taxes								
11000: Local Property Tax	55,901,250	55,743,753	(157,497)	99.7	57,267,500	57,549,762	282,262	100.5
1 - Local Taxes	55,901,250	55,743,753	(157,497)	99.7	57,267,500	57,549,762	282,262	100.5
2 - Local Non-Tax								
23000: Investment Earnings	28,000	159,119	131,119	568.3	56,000	267,552	211,552	477.8
2 - Local Non-Tax	28,000	159,119	131,119	568.3	56,000	267,552	211,552	477.8
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	56,653,227	723,977	101.3	57,323,500	57,817,314	493,814	100.9

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: November 18, 2019
Run Time: 4:04 pm
Report ID: TS159.v7

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
Capital Projects Fund As Of: August 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					
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	17,800,907	430,907	102.5	100.7
2 - Local Non-Tax	381,000	3,466,659	3,085,659	909.9	225.4
4 - State - Special Purpose	0	1,485,018	1,485,018	100.0	100.0
8 - Revenue from other Agencies	0	574,851	574,851	100.0	100.0
9 - Other Financing Sources	500,000	0	(500,000)	0.0	214.4
Total Revenue	18,251,000	23,327,435	5,076,435	127.8	192.8
Total Resources Available	217,510,000	228,325,310	10,815,310	105.0	84.1
Uses of Resources					
Expenditures					
12 - Site Improvements	1,202,000	3,017,561	(1,815,561)	251.0	399.9
21 - New Buildings	82,079,000	64,303,434	17,775,566	78.3	70.1
22 - Remodeled Buildings	29,750,000	1,467,807	28,282,193	4.9	16.8
31 - Initial Equipment	23,470,000	15,639,421	7,830,579	66.6	60.3
35 - Instructional Technology	0	5,909,162	(5,909,162)	100.0	100.0
51 - Sale of Real Estate	0	5,544	(5,544)	100.0	100.0
52 - MODIFY REPORT FOR DESC	10,000	6,839	3,161	68.4	100.0
Total Expenditures	136,511,000	90,349,768	46,161,232	66.2	53.5
Total Uses of Resources	136,511,000	90,349,768	46,161,232	66.2	53.5
Ending Fund Balance	80,999,000	137,975,542	56,976,542	170.3	104.9

Run Date: November 18, 2019
Run Time: 4:04 pm
Report ID: TS159.v7

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
Capital Projects Fund As Of: August 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	125,238,745	(61,410,255)	67.1	63.6
862: Restricted from Levy Proceeds	10,506,000	9,539,243	(966,757)	90.8	84.9
Total Restricted Fund Balance	197,155,000	134,777,988	(62,377,012)	68.4	64.4
889: Assigned to Fund Purposes	2,104,000	3,197,554	1,093,554	152.0	264.3
Total Assigned Fund Balance	2,104,000	3,197,554	1,093,554	152.0	264.3
Total Ending Fund Balance	199,259,000	137,975,542	(61,283,458)	69.2	64.9

Run Date: November 18, 2019
Run Time: 4:05 pm
Report ID: TS156.v4

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account
Capital Projects Fund August 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	10,022,917	72,917	100.7	17,370,000	17,800,907	430,907	102.5
1 - Local Taxes	9,950,000	10,022,917	72,917	100.7	17,370,000	17,800,907	430,907	102.5
2 - Local Non-Tax								
23000: Investment Earnings	1,664,000	3,904,765	2,240,765	234.7	309,000	3,402,725	3,093,725	1,101.2
25000: Gifts, Grants, & Donations (Local)	0	63,400	63,400	100.0	0	0	0	100.0
27000: Rentals & Leases	125,000	68,547	(56,453)	54.8	72,000	45,224	(26,776)	62.8
28000: Insurance Recoveries	0	33,118	33,118	100.0	0	8,210	8,210	100.0
29050: Mitigation Fees	40,000	52,500	12,500	131.3	0	10,500	10,500	100.0
2 - Local Non-Tax	1,829,000	4,122,329	2,293,329	225.4	381,000	3,466,659	3,085,659	909.9
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	574,851	574,851	100.0
8 - Revenue from other Agencies	0	0	0	100.0	0	574,851	574,851	100.0
9 - Other Financing Sources								
92000: Sale of Real Property	500,000	1,072,016	572,016	214.4	500,000	0	(500,000)	0.0
9 - Other Financing Sources	500,000	1,072,016	572,016	214.4	500,000	0	(500,000)	0.0
<u>District Total</u>	12,279,000	23,679,308	11,400,308	192.8	18,251,000	23,327,435	5,076,435	127.8

TRANSPORTATION VEHICLE FUND

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

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

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

Run Date: November 18, 2019

Run Time: 4:05 pm

Report ID: TS162.v4

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
Transportation Vehicle Fund As Of: August 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	8,707	(6,293)	58.0	206.7
4 - State - Special Purpose	597,000	524,397	(72,603)	87.8	88.0
9 - Other Financing Sources	2,000,000	2,000,000	0	100.0	0.0
Total Revenue	2,612,000	2,533,104	(78,896)	97.0	88.6
Total Resources Available	4,152,390	4,058,863	(93,527)	97.7	120.4
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	54.3
Total Uses of Resources	2,780,000	1,264,109	1,515,891	45.5	54.3
Ending Fund Balance	1,372,390	2,794,754	1,422,364	203.6	30,515.2

Run Date: November 18, 2019
 Run Time: 4:05 pm
 Report ID: TS156.v4

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account
Transportation Vehicle Fund August 31, 2019



<u>State Account</u>	<u>Prior Year Adopted Budget</u>	<u>Prior Year Year to Date Actual</u>	<u>Over Budget (Under)</u>	<u>% Received</u>	<u>Current Year Adopted Budget</u>	<u>Current Year Year to Date Actual</u>	<u>Over Budget (Under)</u>	<u>% Received</u>
<u>District Account</u>								
2 - Local Non-Tax								
23000: Investment Earnings	10,000	20,674	10,674	206.7	15,000	8,707	(6,293)	58.0
2 - Local Non-Tax	10,000	20,674	10,674	206.7	15,000	8,707	(6,293)	58.0
4 - State - Special Purpose								
44990: Transportation - Depreciation	550,000	484,155	(65,845)	88.0	597,000	524,397	(72,603)	87.8
4 - State - Special Purpose	550,000	484,155	(65,845)	88.0	597,000	524,397	(72,603)	87.8
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	2,000,000	0	100.0
9 - Other Financing Sources	10,000	0	(10,000)	0.0	2,000,000	2,000,000	0	100.0
<u>District Total</u>	570,000	504,829	(65,171)	88.6	2,612,000	2,533,104	(78,896)	97.0

APPENDIX A

Year-End Financial 2018-19			
	(1) Budget	(2) Actual	(3) Variance (1) vs. (2)
Beginning Fund Balance	\$ 28,021,518	\$ 32,969,307	\$ 4,947,789
Revenue	464,960,591	461,049,431	(3,911,160)
Other Financing Sources	<u>2,000,000</u>	<u>2,833,081</u>	<u>833,081</u>
Total Resources Available	494,982,109	496,851,820	1,869,710
Expenditures	466,885,637	454,906,513	11,979,124
Other Financing Uses	<u>2,000,000</u>	<u>2,000,000</u>	<u>-</u>
Total Use of Resources	468,885,637	456,906,513	11,979,124
Ending Fund Balance	<u>\$ 26,096,472</u>	<u>\$ 39,945,307</u>	<u>\$ 13,848,834</u>
Detail of Ending Fund Balance			
Nonspendable - Inventory & Prepaid Items	4,294,404	4,333,231	38,827
Committed to Debt & Fiscal Management	0	0	-
Committed to Encumbrances	1,361,223	207,939	(1,153,284)
Committed to Contingencies	1,000,000	1,000,000	-
Restricted for Carryover	-	2,084,993	2,084,993
Restricted for Debt Service	325,000	323,798	(1,202)
Assigned to Carryover	-	2,218,341	2,218,341
Assigned to Curriculum & Instruction	-	3,157,779	3,157,779
Assigned to Future Operations	2,523,442	4,393,592	1,870,150
Unassigned Fund Balance	-	4,227,223	4,227,223
Unassigned for Minimum FB Policy	<u>16,592,403</u>	<u>17,998,409</u>	<u>1,406,007</u>
Total Fund Balance	<u>\$ 26,096,472</u>	<u>\$ 39,945,306</u>	<u>\$ 12,442,828</u>

GRANT ACTIVITY FOR 2018-19
As of August 2019

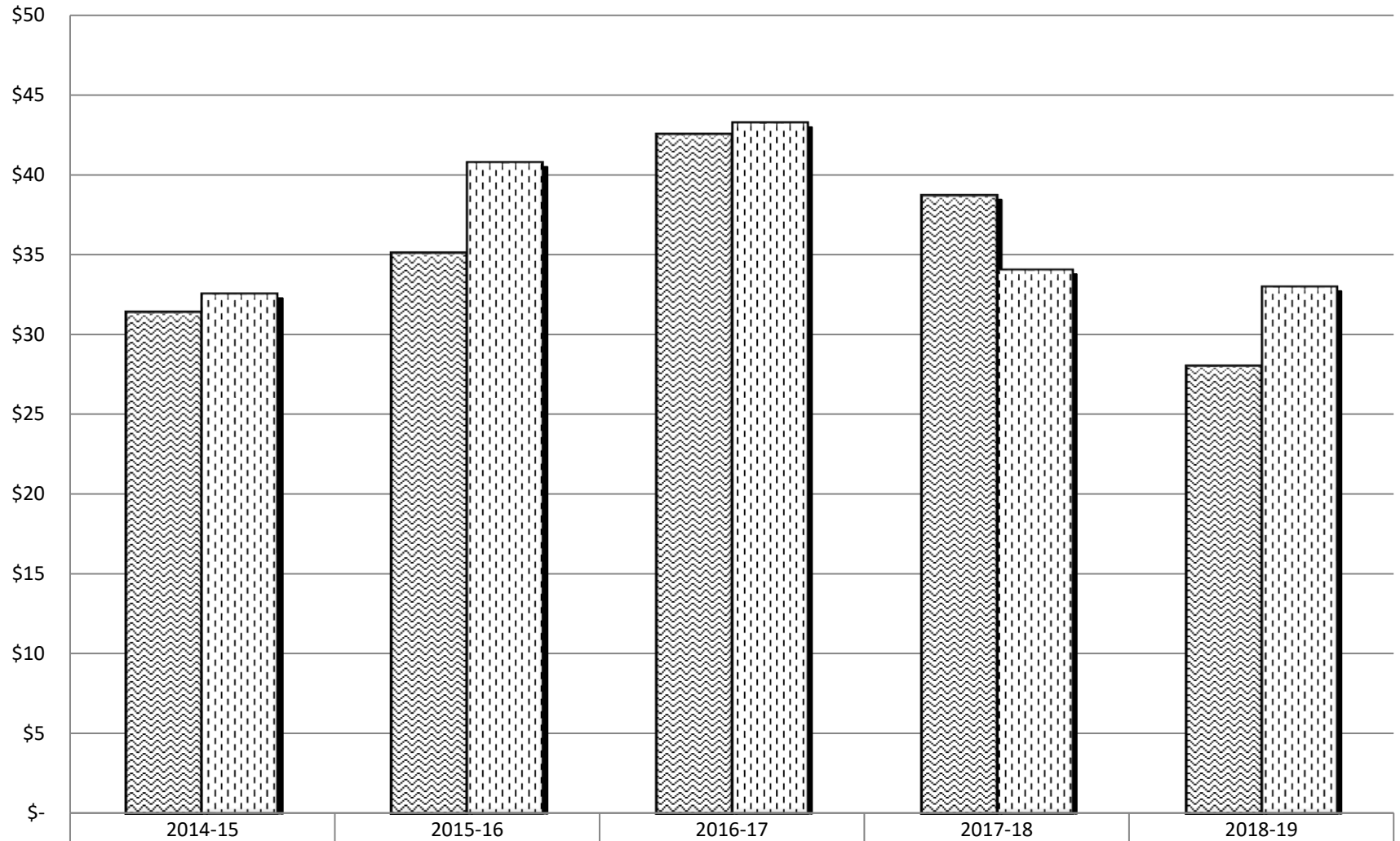
Program Name	Program Number	Revenue Budget Grant Amount	Revenue Budget Local Support	Revenue Budget Funds Available	Forecasted Indirects	Forecasted Expenditures	Local Support Costs	Total Direct - Indirect and (Local?) Costs	Variance Favorable (Unfavorable)
SPED IDEAB Flow Thru	2450X	6,373,819		6,373,819	323,751	6,063,114		6,386,865	(13,046)
SPED IDEAB Preschool	2451X	227,336		227,336	11,538	216,746		228,285	(949)
SPED Safety Net	2456X	386,711		386,711		370,464		370,464	16,247
CTE Perkins Grant	3850X	298,698		298,698	15,142	285,235		300,377	(1,679)
T1 SIG Cohort III 13-14	5140X	307,500		307,500	9,426	207,811		217,236	90,264
T1-A Disadvantaged	5150X	11,177,755		11,177,755	537,999	10,112,447		10,650,447	527,308
Title X Part C Educ. For Homel	5153X	46,170		46,170	2,338	43,781		46,118	52
Title 1-Part D-N&D Remann Hall	5160X	98,655		98,655	5,044	94,461		99,505	(850)
ESEA Priority/Focus Schools	5163X					991		991	(991)
T2-A Teacher Quality	5247X	1,320,562		1,320,562	67,151	1,506,329		1,573,480	(252,918)
Learning Assistance Program	55500	10,434,552		10,434,552	786,697	9,651,012		10,437,709	(3,157)
Remann Hall	56510	341,774		341,774	15,342	659,024		674,366	(332,592)
T1-D Neglected & Delinquent	5751X	174,259		174,259	7,336	137,391		144,728	29,531
Collection of Evidence	58020					7,797		7,797	(7,797)
Certification Bonus	5807X	2,365,237		2,365,237		2,373,702		2,373,702	(8,465)
State RAD Grant	5814X	339,926		339,926	22,238	325,048		347,286	(7,360)
Homeless Student Stability 18	58168								
Beginning Ed Support Team 18	58318				2,411			2,411	(2,411)
Non-Title I Priority Schools	5863X					3		3	(3)
Admin Intern Program	5865X	8,560		8,560		7,448		7,448	1,112
Recruiting WA Teachers	5866X	21,250		21,250		21,250		21,250	(0)
Wa FIRST-1st Robotics Compet.	5867X	14,300		14,300		6,683		6,683	7,617
WA 1st Robotics Grant	5868X	1,100		1,100		1,029		1,029	71
Wa FIRST-1st Tech Challenge	5869X	7,250		7,250		4,654		4,654	2,596
Advanced Placement Computer Sci	58728								
TPEP Teacher Training Funds	5877X	124,883		124,883	8,170	116,714		124,884	(1)
Inst - Juveniles in Adult Jail	59100					1,831		1,831	(1,831)
Head Start Regular	6151X	5,777,002		5,777,002	504,672	5,340,534		5,845,206	(68,204)
Head Start Training	6152X	110,654		110,654	307	2,923		3,230	107,424
Limited English Proficiency	6450X	425,668		425,668	21,578	404,089		425,668	0
Transitional Bilingual	65000	4,849,832		4,849,832	719,151	8,296,164		9,015,316	(4,165,484)
Indian Education	6850X	169,918		169,918	9,339	175,002		184,340	(14,422)
Highly Capable	74000	820,375		820,375	121,648	698,898		820,546	(171)
Other Instructional Programs	79000	(5,317)		(5,317)					(5,317)
Early Childhood Ed	7910X	1,408,542		1,408,542		1,375,506		1,375,506	33,036
Wallace Foundation	79188								
JROTC - Army	7920X	189,540		189,540					189,540
Refugee Impact	7922X	12,000		12,000					12,000
JROTC - Navy	7926X	73,712		73,712					73,712
JROTC - Navy Start Up	79270	1,075		1,075					1,075
JROTC - Navy Orientation	7929X	2,015		2,015					
City of Tacoma Mini Grants	7933X	10,735		10,735					10,735
Gates AP/IB Support	79345	17,852		17,852					17,852
Stuart Foundation	79378								
Family Literacy Project	79453								
JROTC - Air Force	7950X	83,230		83,230					83,230
JROTC - Marines	7953X	98,540		98,540					98,540
WaKIDS	7965X								
College Spark Washington 2017	79678								

**GRANT ACTIVITY FOR 2018-19
As of August 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	27,700		27,700					27,700
The Greater Tacoma Comm Found.	79755	41,580		41,580					41,580
GRADS- Early Achievers Project	7979X	5,300		5,300					5,300
Tacoma Whole Child Initiative	7981X								
Bridge to College Courses	79947								
College Readiness Initiative	79967								
GRAND TOTAL		48,211,293		48,211,293	3,191,280	48,508,081		51,699,361	(3,490,083)

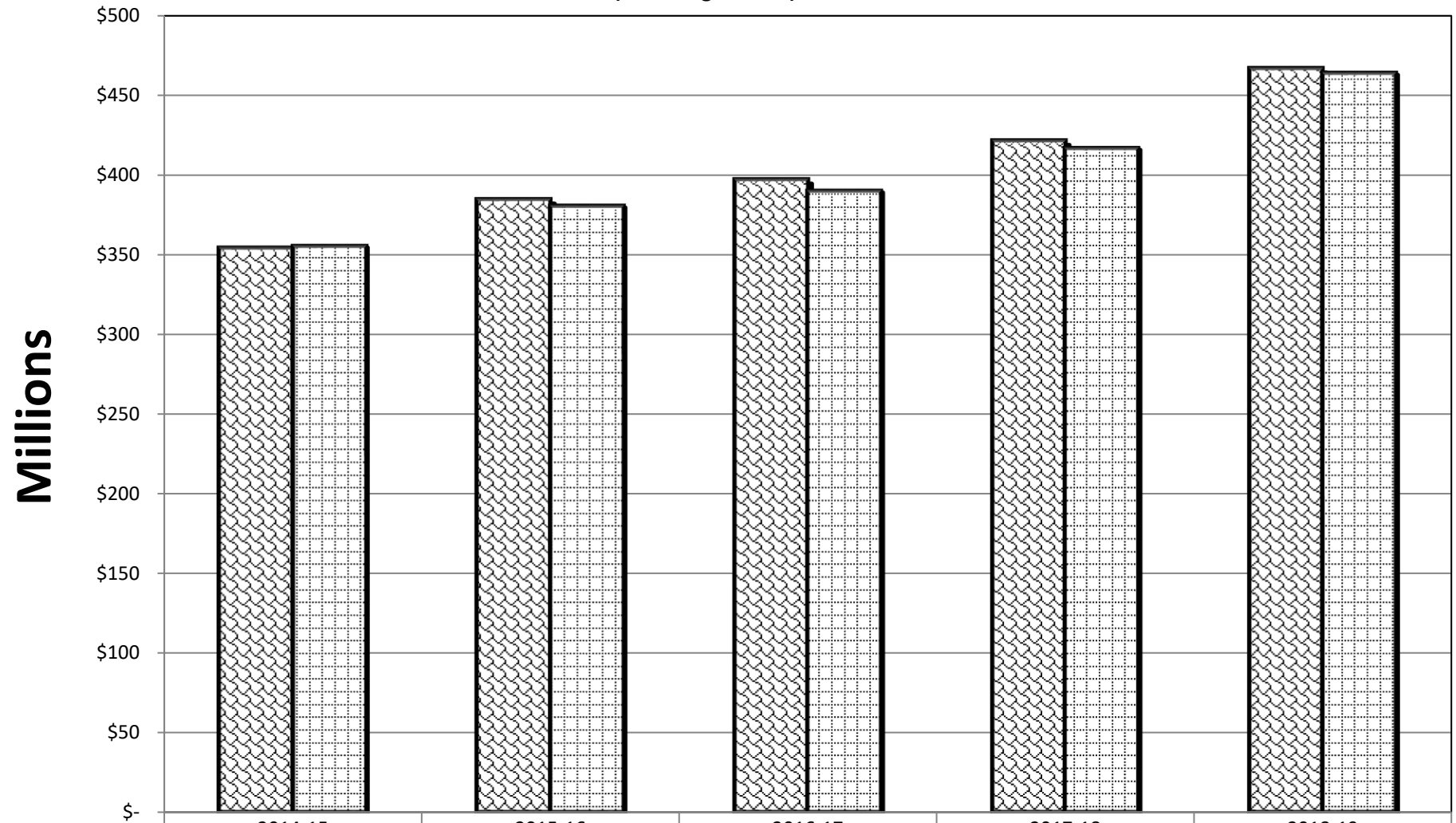
5 - Year Trend General Fund Beginning Fund Balance (As of September 1st)

Millions



	2014-15	2015-16	2016-17	2017-18	2018-19
<input checked="" type="checkbox"/> Budget	\$31,385,504	\$35,081,713	\$42,518,240	\$38,683,318	\$28,021,518
<input type="checkbox"/> Actual	\$32,527,540	\$40,756,452	\$43,251,597	\$34,036,362	\$32,969,307
Variance Over/(Under) Budget	\$1,142,036	\$5,674,739	\$733,357	\$(4,646,956)	\$4,947,789
% of Variance from Budget	3.6%	16.2%	1.7%	-12.0%	17.7%

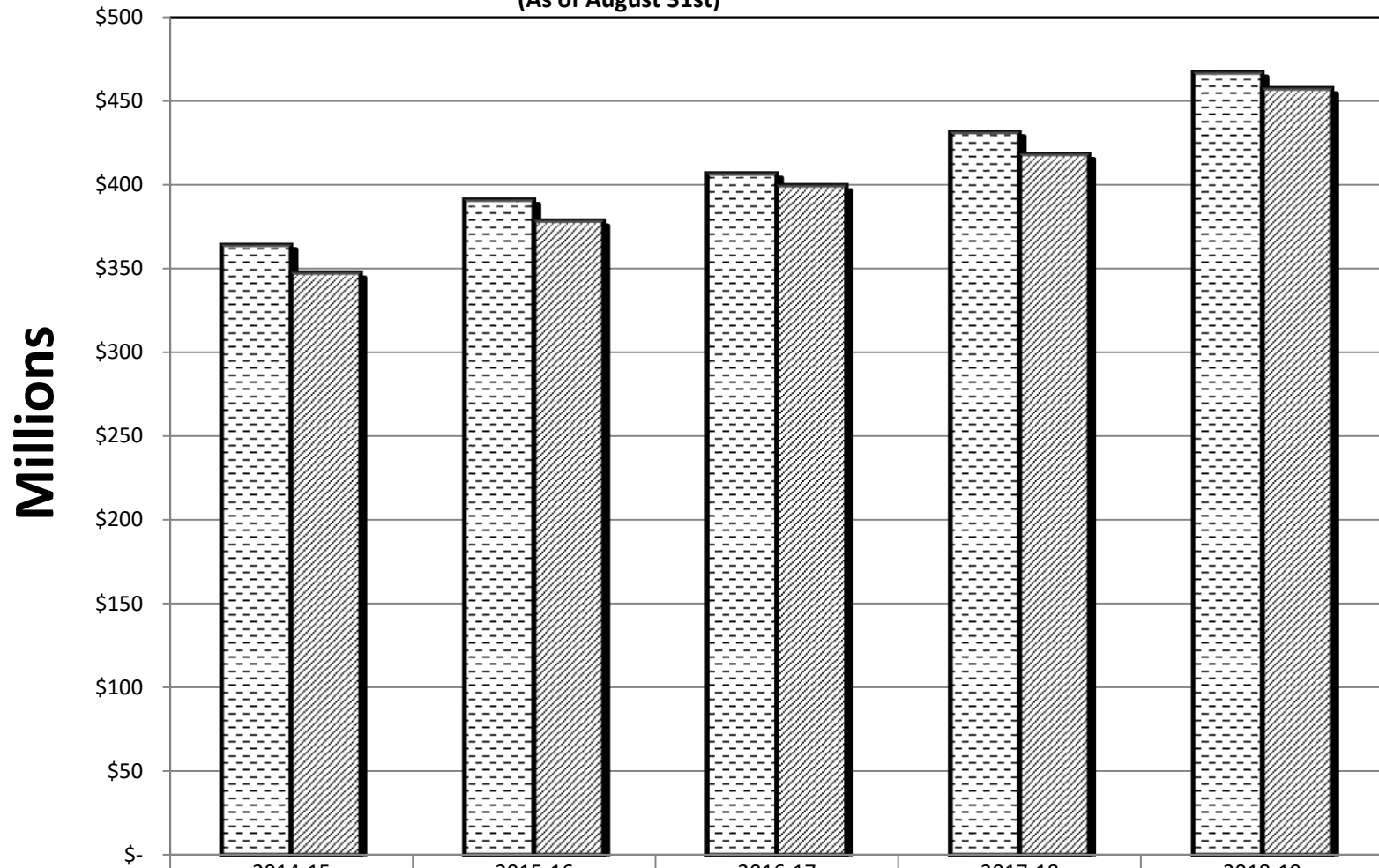
**5 - Year Trend General Fund
Budget vs. Actual Revenues**
(As of August 31st)



Budget	2014-15	2015-16	2016-17	2017-18	2018-19
	\$354,257,091	\$384,654,272	\$397,218,282	\$421,595,746	\$466,960,591
Actual	\$355,317,594	\$380,611,253	\$389,971,390	\$416,738,211	\$463,882,512
Variance Over/(Under) Budget	\$1,060,503	\$(4,043,019)	\$(7,246,892)	\$(4,857,535)	\$(3,078,079)
% of Variance from Budget	0.3%	-1.1%	-1.8%	-1.2%	-0.7%

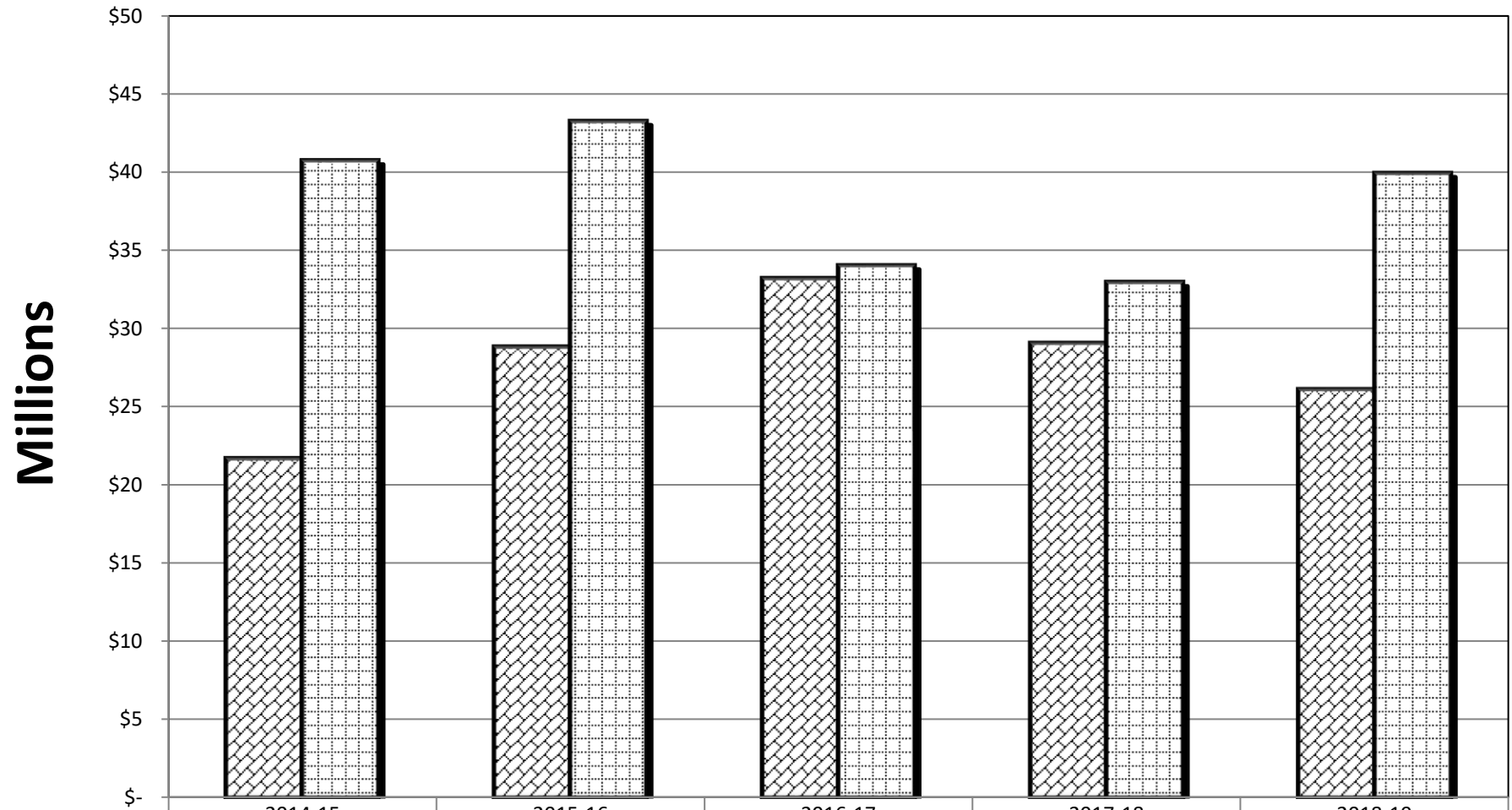
5 - Year Trend General Fund Budget vs. Actual Expenditures

(As of August 31st)



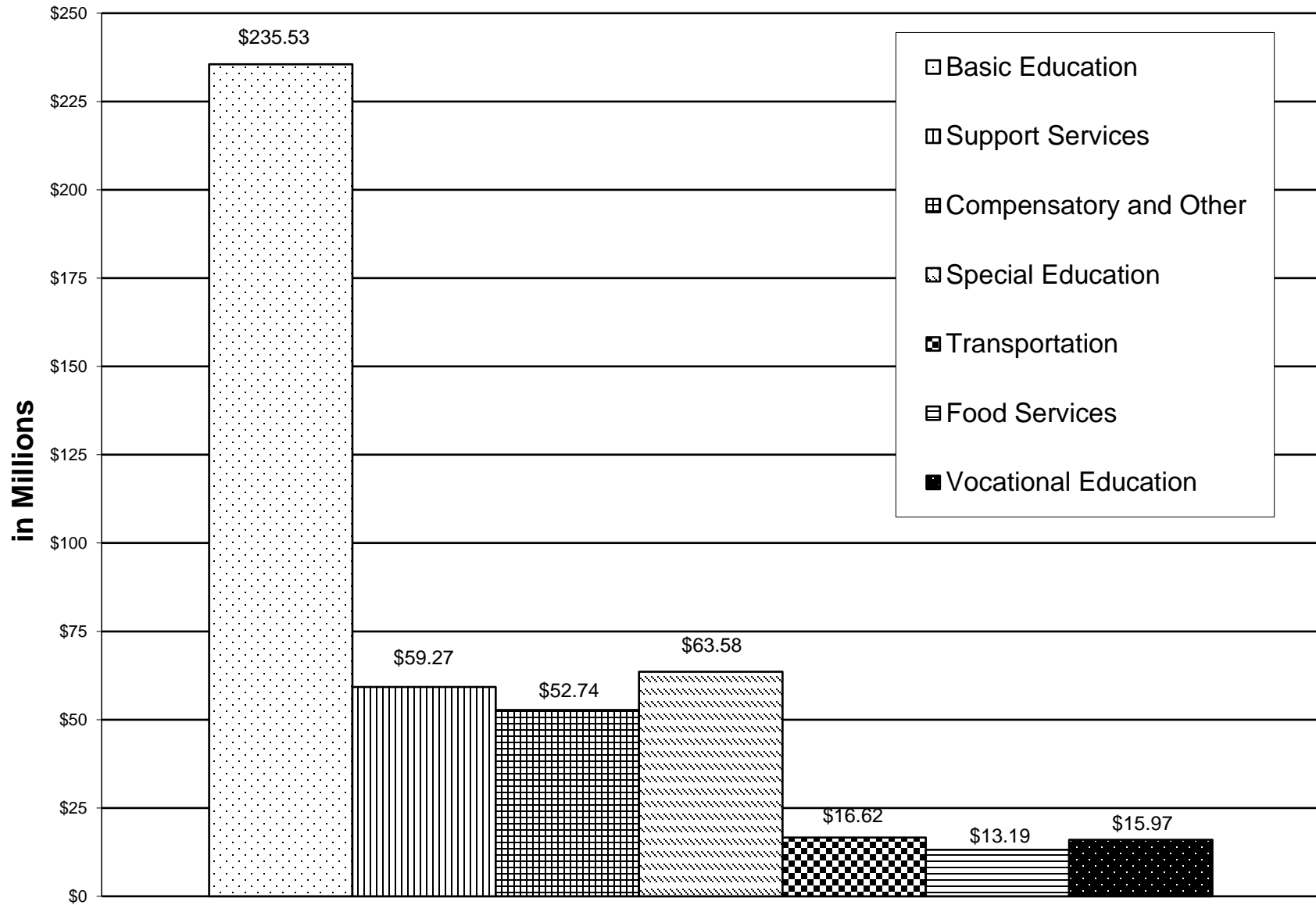
Budget	\$363,959,013	\$390,922,149	\$406,537,436	\$431,230,465	\$466,885,637
Actual	\$347,088,682	\$378,116,106	\$399,186,625	\$417,805,266	\$456,906,513
Variance (Over)/Under Budget	\$16,870,331	\$12,806,043	\$7,350,811	\$13,425,199	\$9,979,124
% of Variance from Budget	4.6%	3.3%	1.8%	3.1%	2.1%

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



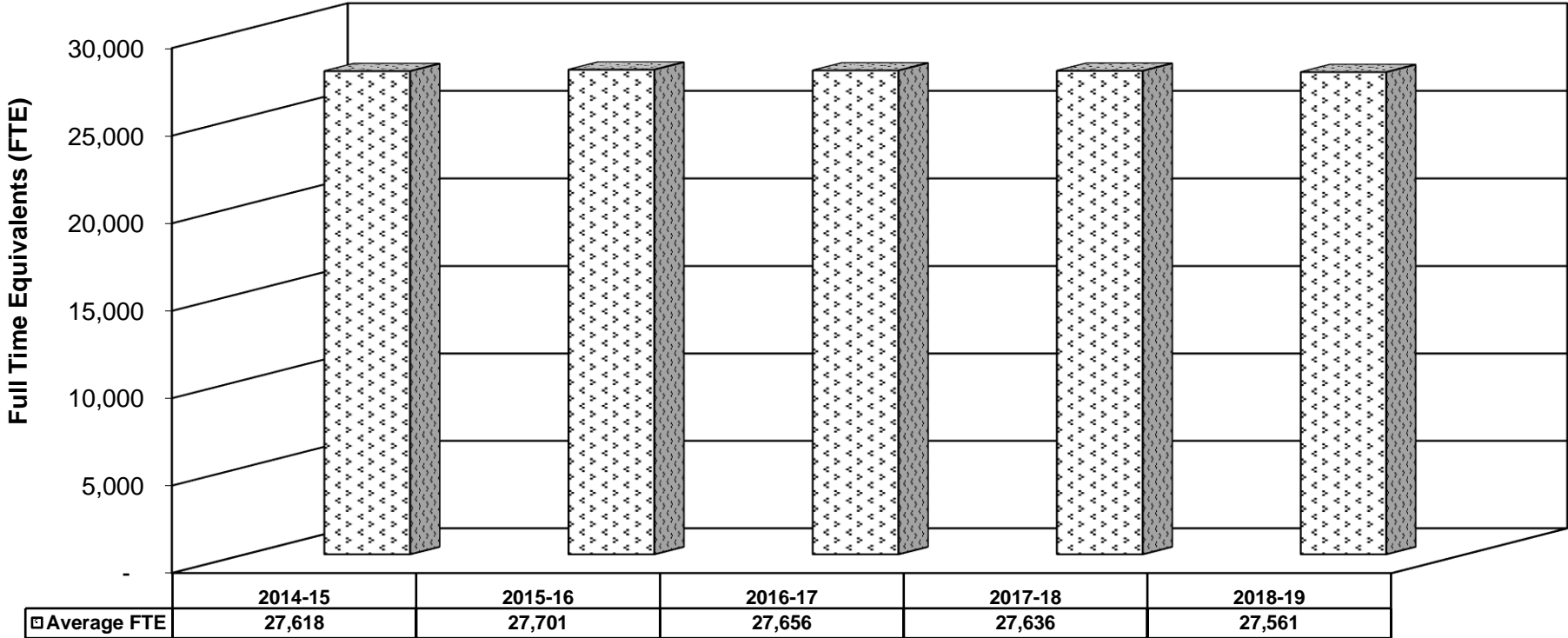
	2014-15	2015-16	2016-17	2017-18	2018-19
■ Budget	\$21,683,582	\$28,813,836	\$33,199,086	\$29,048,599	\$26,096,472
■ Actual	\$40,756,452	\$43,251,597	\$34,036,362	\$32,969,307	\$39,945,306
Variance Over/(Under) Budget	\$19,072,870	\$14,437,761	\$837,276	\$3,920,708	\$13,848,834
% of Variance from Budget	88.0%	50.1%	2.5%	13.5%	53.1%

2017-18 General Fund Expenditures by Program

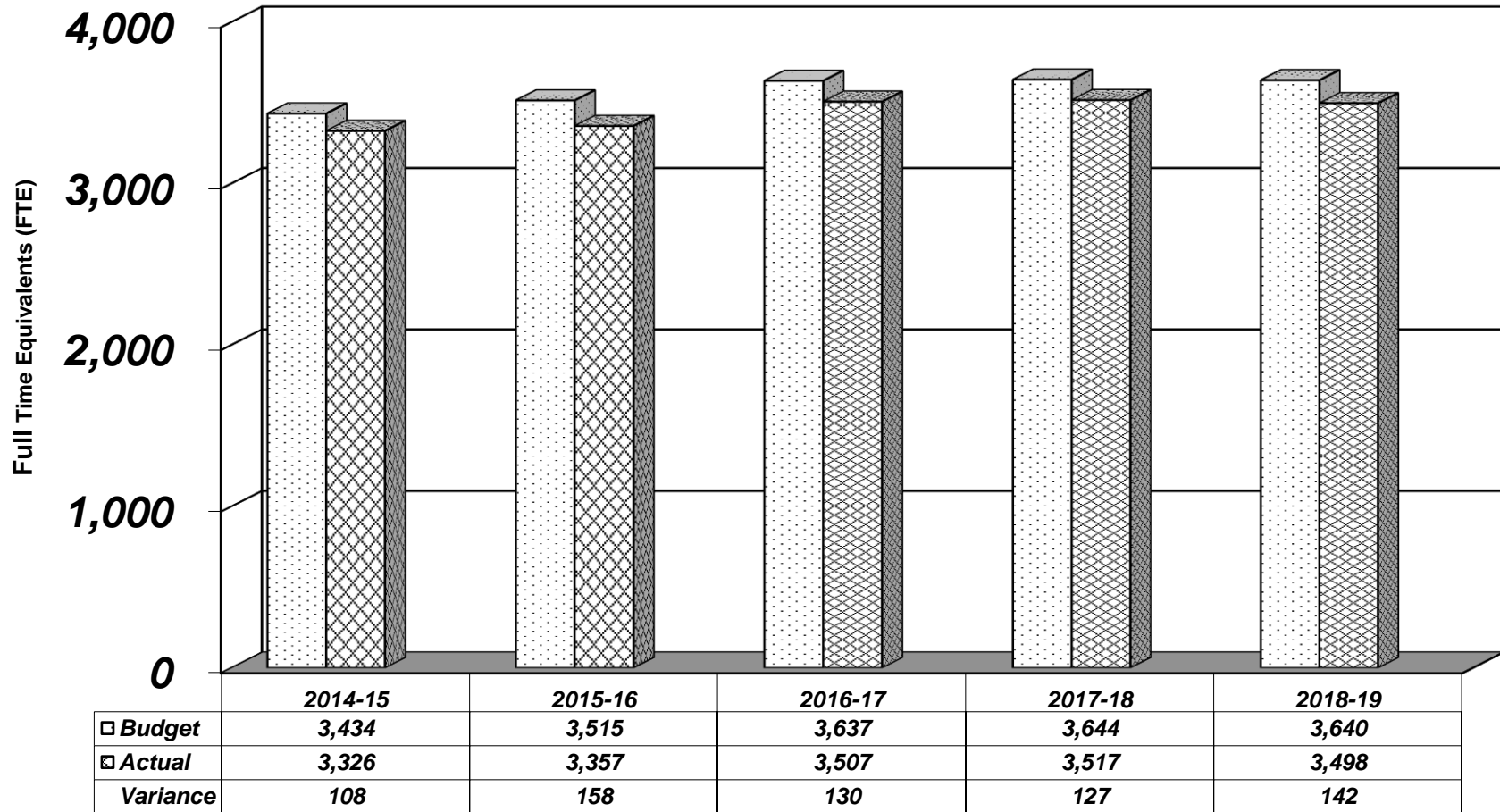


K-12 Enrollment History

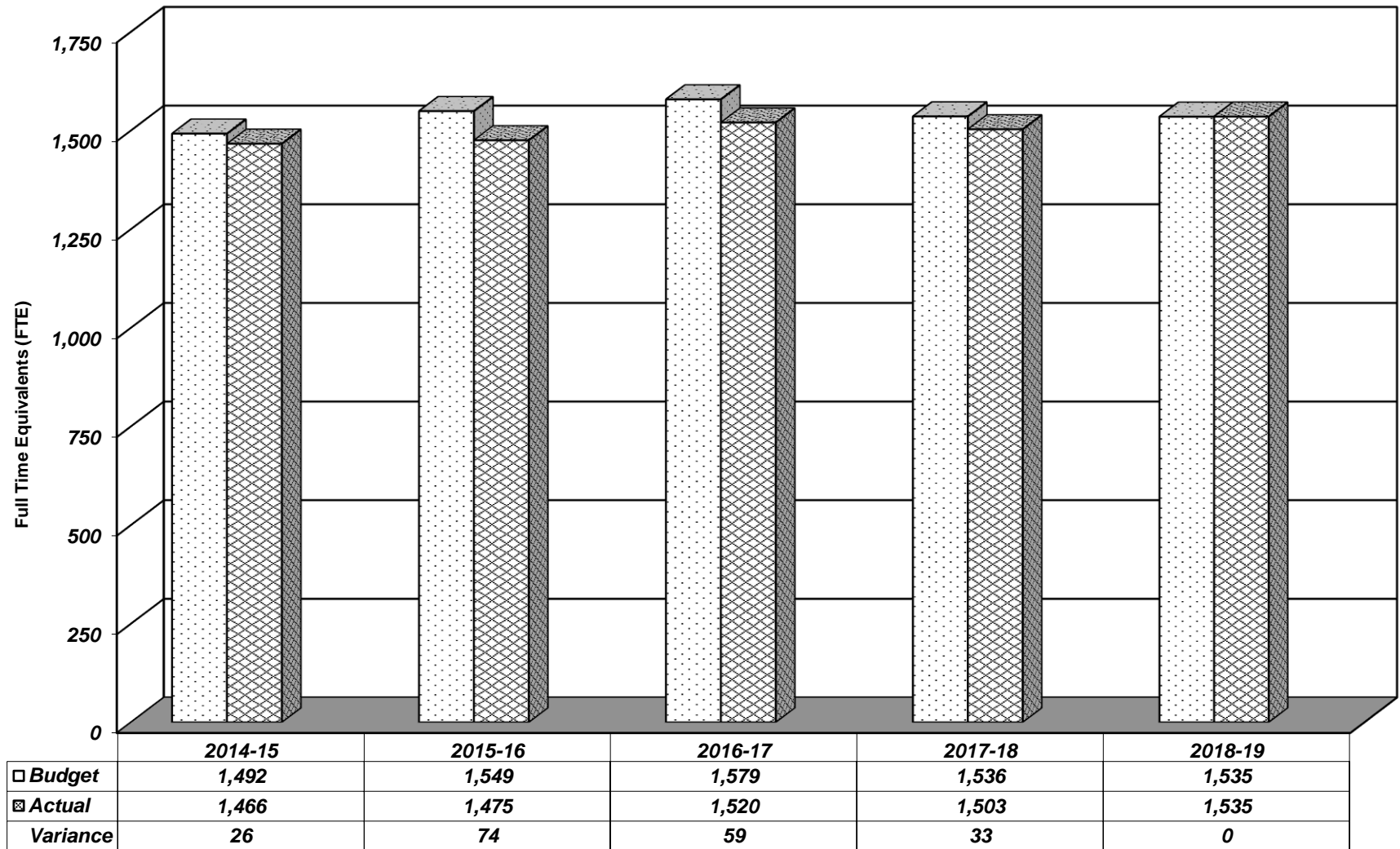
Fiscal Year Average



Staffing History

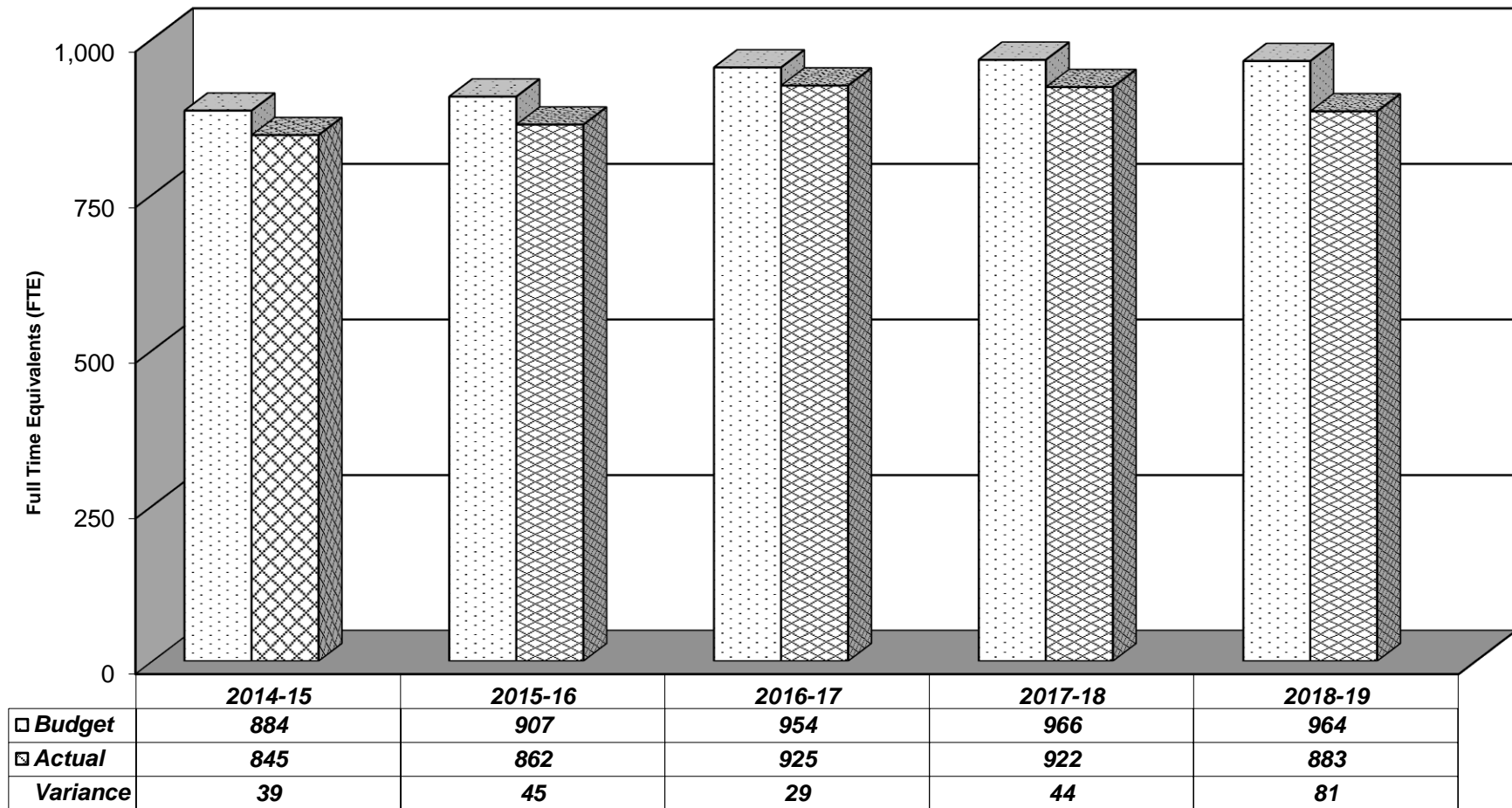


Basic Education Certificated Staffing History



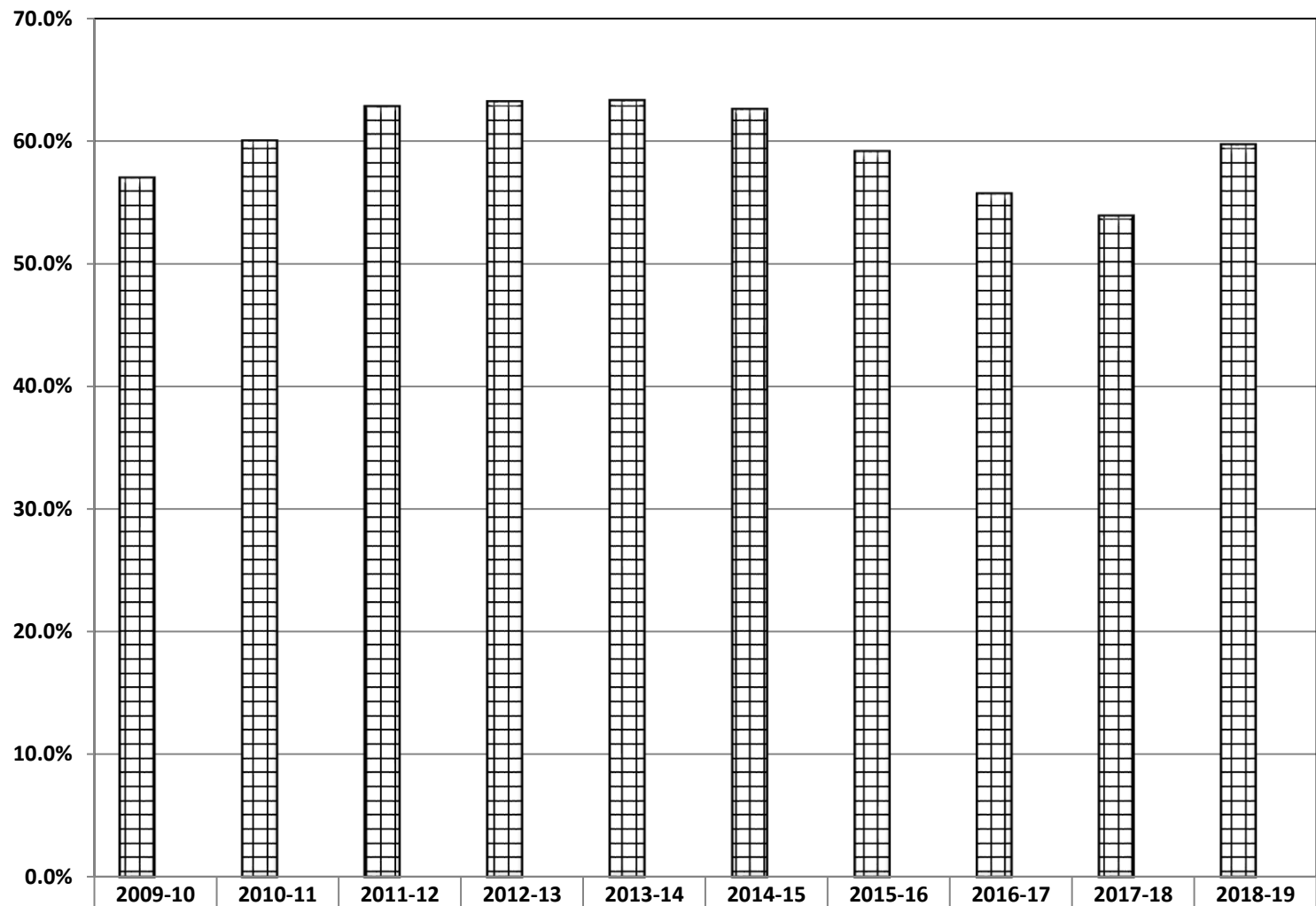
(Basic Ed includes the following programs: 01.XXX, 02.XXX and 97.XXX only.)

Basic Education Classified Staffing History



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

Free & Reduced Price Meal Eligibility



Free & Reduced Eligibility	57.0%	60.0%	62.8%	63.2%	63.3%	62.6%	59.1%	55.7%	53.9%	59.7%
% Change from prior year	-1.8%	3.0%	2.8%	0.4%	0.1%	-0.7%	-3.4%	-3.4%	-1.8%	5.8%



Board of Directors

Karen Vialle, President

Scott Heinze, Vice President

Andrea Cobb

Enrique Leon, MD

Debbie Winskill

Carla J. Santorno, Superintendent

CAMBODIAN

ផ្ញើភ្ជាប់មកជាមួយនេះគឺជាឯកសារដ៏សំខាន់មកពីសាលារៀនរបស់កូនអ្នក ។ 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.

