

2016-2017 Second Quarter Financial Report

September 1, 2016 - February 28, 2017

(Unaudited)

Tacoma School District No. 10

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

2016 – 2017

SECOND QUARTER FINANCIAL REPORT
for
TACOMA PUBLIC SCHOOLS

Financial Operations through: February 28, 2017

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Report Prepared by Finance Department
Allison Deskins, Senior Financial Analyst

Date: March 27, 2017
To: Board of Directors
From: Rosalind Medina, Chief Financial Officer *Rosalind Medina*
Re: Second Quarter Unaudited Financial Report 2016-17

INTRODUCTION

This financial report is broken down into the following sections:

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

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

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

GENERAL FUND SUMMARY

Table 1 displays a comparison of summary financial data through the period ending February 28 for fiscal years 2015-16 and 2016-17. Specific variances are explained in the body of this report.

Table 1

General Fund Comparison for the fiscal period ended	February 29, 2016	February 28, 2017	Variance Higher/(lower)
Beginning Fund Balance	\$ 40,756,452	\$ 43,251,597	\$ 2,495,145
Revenue	181,069,377	184,302,671	3,233,294
Other Financing Sources	50,875	49,665	(1,210)
Total Resources Available	221,876,704	227,603,933	5,727,229
Expenditures	182,781,435	196,127,110	13,345,675
Other Financing Uses	-	-	-
Total Use of Resources	182,781,435	196,127,110	13,345,675
Ending Fund Balance	\$ 39,095,269	\$ 31,476,822	\$ (7,618,447)

REVENUE and OTHER FINANCING SOURCES

COMPARISON OF CURRENT YEAR VS. PREVIOUS YEAR ACTUAL

General fund revenue and other financing sources for the second quarter were \$184,351,336. This was \$3,232,084 (+1.8%) more than last year at this time. This variance was due to a combination of changes in the nine sources of revenue and is described in the following paragraphs. Revenue from all nine sources and the increases or decreases from last year are summarized in **Table 2**.

Table 2

<u>Revenue and Other Financing Sources Comparison by Year</u>					
Revenue Source	Through February 2016	Percent of Total	Through February 2017	Percent of Total	Variance higher/(lower)
Local Taxes	\$ 40,604,640	22.42%	\$ 40,561,099	22.00%	\$ (43,541)
Local Non-Tax	3,829,483	2.11%	4,082,843	2.21%	253,360
State, General Purpose	94,149,114	51.98%	96,954,865	52.59%	2,805,751
State, Special Purpose	25,308,083	13.97%	25,019,280	13.57%	(288,803)
Federal, General Purpose	135,648	0.07%	136,225	0.07%	577
Federal, Special Purpose	15,052,881	8.31%	15,793,266	8.57%	740,385
Revenue - Other Districts	1,566,001	0.86%	1,233,286	0.67%	(332,715)
Revenue - Other Agencies	423,527	0.23%	521,807	0.28%	98,280
Revenue - Other Financing	50,875	0.03%	49,665	0.03%	(1,210)
Total Revenue	\$ 181,120,252	100.00%	\$ 184,352,336	100.00%	\$ 3,232,084

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

Revenues in this category increased \$253,360 (+6.6%) compared to this time last year. This variance is the result of the following:

- \$253,598 increase from tuition collected from unsponsored foreign exchange students
- \$134,388 decrease from sale of supplies & services for field trips
- \$112,172 increase from timber sales at the Lincoln Tree Farm
- The remaining variance is due to smaller variances in several other programs

State, General Purpose revenue comes from two sources – Apportionment and Local Effort Assistance (LEA). Apportionment is the revenue received through a state funding formula that is based on the average number of students enrolled and the placement of our staff on the Legislative Evaluation and Accountability Program (LEAP) document, which determines our staff mix factor (SMF). LEA is revenue provided by the state to equalize local levy rates for districts with a proportionally lower assessed valuation tax base. The state calculates a statewide average levy rate as if it were set at 14% of selected state and federal education dollars. If, when compared with the statewide rate, the local district's 14% levy rate is higher, the state provides LEA funds to the district to help reduce the local tax burden on taxpayers.

Revenue in this category increased \$2,805,751 (+3.0%) compared to this time last year. This variance is the result of the following:

- \$2,615,470 increase in apportionment due to an increase of 105 budgeted average annual enrollment FTE and changes in the SMF
- \$190,281 increase in LEA

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

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

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

Revenue in this category decreased \$288,803 (-1.1%) compared to this time last year. This variance is the result of the following:

- \$599,884 decrease in transportation revenue due to changes in the funding allocation
- \$453,851 increase in Special Education revenue due to 62 additional budgeted FTE compared to last year, and changes in the Basic Education Allocation (BEA) rate
- The remaining variance is due to smaller variances in several other programs

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

Revenue in this category increased \$740,385 (+4.9%) compared to this time last year. This variance is the result of the following:

- \$402,250 increase in the value of USDA commodities received
- \$371,145 increase in grants received through OSPI to assist disadvantaged students (Title I, Part A)
- \$252,855 decrease in revenue received through OSPI from federal grants intended for providing supplemental services for Special Education
- \$182,202 increase in revenues received from Special Education Medicaid reimbursements
- \$126,980 increase for federal grants received for limited English proficiency
- The remaining variance is due to smaller variances in several other programs

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

Revenues in this category decreased \$332,715 (-21.3%) compared to this time last year. This variance was the result of the following:

- \$327,715 decrease in revenue from other districts for Special Education services. This variance reflects a difference in the timing of when revenue was collected last year compared to this year.
- The remaining variance is due to smaller variances in several other programs

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

Revenue in this category increased \$98,280 (+23.2%) compared to this time last year. This variance is the result of the following:

- \$60,936 increased in Early Childhood Education and Assistance Program (ECEAP) revenue
- \$60,672 increase for the Tacoma Whole Child Initiative
- \$22,331 decreased in Secondary Ed support
- The remaining variance is due to smaller variances in several other programs

COMPARISON OF BUDGET VS. PROJECTED

Table 3 compares budgeted and projected revenues and other financing sources for 2016-17. Projected revenue is \$390,332,817, which is \$6,885,465 (-1.7%) below budget.

Table 3

Revenue Source	<u>Projected Revenue and Other Financing Sources</u>				
	Budget	Percent of Total	Projected	Percent of Total	Variance over/(under)
Local Taxes	\$ 85,793,823	21.60%	\$ 85,460,617	21.89%	\$ (333,206)
Local Non-Tax	6,363,011	1.60%	7,441,191	1.91%	1,078,180
State, General Purpose	198,109,522	49.87%	200,426,657	51.35%	2,317,135
State, Special Purpose	62,264,654	15.68%	53,175,331	13.62%	(9,089,323)
Federal, General Purpose	299,125	0.08%	296,253	0.08%	(2,872)
Federal, Special Purpose	39,412,499	9.92%	39,638,126	10.15%	225,627
Revenue - Other Districts	1,885,009	0.47%	1,885,009	0.48%	-
Revenue - Other Agencies	1,390,639	0.35%	1,525,077	0.39%	134,438
Revenue - Other Financing	1,700,000	0.43%	484,557	0.12%	(1,215,443)
Total Revenue	\$ 397,218,282	100.00%	\$ 390,332,817	100.00%	\$ (6,885,465)

Local Tax revenue is projected to be \$333,206 (-0.4%) below budget. This variance is the result of the following:

- Collections through the 2nd quarter are less than anticipated when we adopted the budget. We fully expect this number to reach the budgeted number by year-end according to historical trends and an increase of 12.547% in average assessed value for property located in the taxing district of Tacoma Public Schools.

Local Non-Tax revenue is projected to be \$1,078,180 (+16.9%) above budget. This variance is the result of the following:

- \$856,133 projected increase from budget in tuition and fees revenue for various programs
- \$208,374 projected increase from budget in various non-tax unassigned local support
- \$201,762 projected increase from budget in sales of supplies and services for the general fundraising program
- \$112,172 projected increase from budget from timber sales
- \$106,968 projected decrease from budget for procurement card rebates
- The remaining variance is due to smaller variances in several other programs

State General Purpose revenue is projected to be \$2,317,135 (+1.2%) above budget. This variance is the result of the following:

- Apportionment revenue is projected to be over budget due to annual average enrollment, which is currently projected to be 4 FTE over budget. The remaining increase comes from the K-3 enhancement revenue

State Special Purpose revenue is projected to be \$9,089,323 (-14.6%) below budget. This variance is the result of the following:

- \$8,500,000 projected decrease from budget for capacity established for unassigned special purpose revenue
- \$729,702 projected decrease from budget in Transportation operations
- \$475,904 projected increase from budget in Special Education due to an estimated increase of 138 FTE over enrollment budget
- \$139,356 projected decrease from budget for Remann Hall due to an anticipated decrease of 15 FTE from budget
- \$101,642 projected decrease from budget for School Nutrition Services due to a decline in number of free & reduced meals served
- The remaining variance is due to smaller variances in several other programs

Federal Special Purpose revenue is projected to be \$225,627 (+0.6%) above budget. This variance is the result of the following:

- \$998,553 projected decrease from budget in Nutrition Services due to less participation in the free and reduced breakfast and lunch programs
- \$397,983 projected increase from budget for the Head Start program
- \$271,204 projected increase from budget from Nutrition Services for USDA Commodities
- \$236,754 projected increase from budget for the Title 1 Disadvantage program
- \$202,479 projected increase from budget for limited English proficiency
- The remaining variance is due to smaller variances in several other programs

Revenue from other agencies is projected to be \$134,438 (+9.7%) above budget. This variance is the result of the following:

- \$66,761 projected increase from budget from private foundations revenue
- The remaining variance is due to smaller variances in several other programs

Revenue from other financing is projected to be \$1,215,443 (-71.5%) under budget. This variance is the result of the following:

- \$1,332,405 projected decrease from budget for district wide operating transfers from the capital projects fund
- The remaining variance is due to smaller variances in several other programs

EXPENDITURES

COMPARISON OF CURRENT YEAR VS. PREVIOUS YEAR ACTUAL

General fund expenditures through the second quarter were \$196,127,110. This was an increase of \$13,345,675 (+7.3%) from last year at this time. Expenditures by object and variances from the previous year are summarized in **Table 4**.

Table 4

<u>Expenditure and Other Financing Uses Comparison by Year</u>					
Expenditure Objects	Through February 2016	Percent of Total	Through February 2017	Percent of Total	Variance higher/(lower)
Certificated Salaries	\$ 82,503,484	45.14%	\$ 88,513,129	45.13%	\$ 6,009,645
Classified Salaries	30,835,889	16.87%	33,725,022	17.20%	2,889,133
Employee Benefits	44,463,462	24.33%	47,187,617	24.06%	2,724,155
Supplies and Materials	8,265,124	4.52%	9,263,002	4.72%	997,878
Contractual Services	15,581,096	8.52%	16,377,431	8.35%	796,335
Local Mileage & Travel	600,932	0.33%	515,692	0.26%	(85,240)
Capital Outlay	531,449	0.29%	545,217	0.28%	13,768
Total Expenditures	\$ 182,781,435	100.00%	\$ 196,127,110	100.00%	\$ 13,345,675

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 \$6,009,645 (+7.3%) compared to this time last year. This variance is the result of the following:

- \$5,250,950 increase in regular salaries due to an increase of 70 FTE compared to this time last year as well as 1.8% COLA and negotiated increases
- \$555,077 increase in certificated regular subs
- \$236,032 increase in certificated extra work
- \$213,825 decrease in sub release time
- \$205,396 decrease in district directed optional days
- \$112,000 increase in certificated hard to fill positions
- 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 \$2,889,133 (+9.4%) compared to this time last year. This variance is the result of the following:

- \$3,008,124 increase in regular salaries due to an increase of 86 FTE compared to this time last year as well as 1.8% COLA and negotiated increases
- \$427,691 decrease in classified regular subs
- \$225,894 increase in classified overtime
- The remaining variance is due to smaller variances in several other programs

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

Expenditures in this category increased \$2,724,155 (+6.1%) compared to this time last year. This variance is the result of the following:

- \$1,149,234 increase in retirement
- \$806,613 increase in health insurance benefits
- \$592,061 increase in FICA/Medicare taxes
- \$184,644 increase in workers' compensation
- \$87,821 decrease in unemployment compensation
- The remaining variance is due to smaller variances in several other programs

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

Expenditures in this category increased \$997,878 (+12.1%) compared to this time last year. This variance is the result of the following:

- \$645,789 increase in C&I Literacy, including 509,246 for books that were delivered too late and were not able to be utilized in the '15-16 school year and were shifted into the current school year
- \$339,911 increase for C&I Science & Health materials from the purchase of science kits for Kindergarten – 5th grade
- \$297,873 decrease in the purchase of new supplies and furniture for the Head Start program at Madison last year
- \$182,575 increase in fuel expenses associated with the Transportation program
- \$172,183 increase in USDA Commodities
- \$115,999 decrease in food costs for the National School Lunch Program
- The remaining variance is due to smaller variances in several other programs

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

Expenditures in this category increased \$796,335 (+5.1%) compared to this time last year. This variance is the result of the following:

- \$1,032,794 increase in in Other Contractual Services including:
 - \$305,341 for district-wide grounds care & maintenance
 - \$210,439 for district-wide campus security
 - \$174,921 for the SOTA downtown post office building lease
 - \$130,224 increase for early childhood education services at Willard
 - \$105,149 increase for ASCD Memberships for Tacoma Public Schools certificated staff
 - \$83,797 for contracted nursing services to fill vacancies
- \$159,937 decrease for fees paid last year for 2015 election costs
- \$114,833 decrease for district-wide repairs
- \$86,116 increase for nutrition services freight
- The remaining variance is due to smaller variances in several other programs

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

Expenditures in this category decreased \$85,240 (-14.2%) compared to this time last year. This variance is the result of the following:

- \$109,330 decrease in extended travel at SOTA from mini-term service and study tour trips that were taken last year
- The remaining variance is due to smaller variances in several other programs

Comparison of Budget vs. Projected

Table 5 compares budgeted and projected annual expenditures in each object category for 2016-17. Projected expenditures are \$402,298,453 which is \$4,238,984 (-1.0%) under budget.

Table 5

Expenditure Objects	Projected Expenditures				
	Budget	Percent of Total	Projected	Percent of Total	Variance (over)/under
Certificated Salaries	\$ 188,352,001	46.33%	\$ 183,146,797	45.53%	\$ 5,205,204
Classified Salaries	68,400,030	16.83%	66,874,477	16.62%	\$ 1,525,553
Employee Benefits	91,790,709	22.58%	88,323,123	21.95%	\$ 3,467,586
Supplies and Materials	19,445,654	4.78%	18,339,833	4.56%	1,105,821
Contractual Services	36,553,920	8.99%	40,701,957	10.12%	(4,148,037)
Local Mileage & Travel	961,120	0.24%	1,129,234	0.28%	(168,114)
Capital Outlay	1,034,002	0.25%	3,783,031	0.94%	(2,749,029)
Total Expenditures	\$ 406,537,436	100.00%	\$ 402,298,453	100.00%	\$ 4,238,984

Certificated and Classified Salaries are projected to be \$5,205,204 (-2.8%) and \$1,525,553 (-2.2%) under budget, respectively. This variance is the result of the following:

- Vacant positions or positions having been unfilled for a portion of the year, (i.e., not filling vacancies in non-essential positions, late hires, resignations, departmental reorganizations, etc.)
- Differences from budget for substitutes, overtime, staff development, teacher longevity stipends, class coverage and supplemental days
 - Certificated staffing is currently 81 FTE below budget
 - Classified staffing is currently 68 FTE below budget

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

Employee Benefits are projected to be \$3,467,586 (-3.8%) under budget. This variance is the result of the following:

- Benefits increase or decrease in proportion to salaries, the number of employees, and changes in benefit rates.

- The projected savings in benefits are attributed to vacant positions or positions having been unfilled for a portion of the year; as well as the benefit savings associated with 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 are projected to be \$1,105,821 (-5.7%) below budget. This variance is the result of the following:

- \$4,334,560 projected savings from budget in district-wide built in supplemental and carryover allocations for supplies and materials
- \$1,246,240 projected overspend from budget C&I Literacy, Science/Health and Math for various supplies, textbooks, and equipment
- \$1,009,375 projected overspend from budget for software from the Lawson V10 upgrade
- \$629,049 projected overspend from budget for grounds care & maintenance and plant operations
- \$402,244 projected overspend in nutrition services for the National School Lunch Program
- \$160,593 projected savings in fuel expenses
- \$90,010 projected overspend from budget for subscriptions
- \$83,756 projected overspend from budget for stamps & postage
- The remaining variance is due to smaller variances in several other programs

Contractual Services are projected to be \$4,148,037 (+11.4%) over budget. This variance is the result of the following:

- \$1,970,843 projected overspend for various contractual services for Special Education
- \$799,488 projected savings from budget for the bus contract between Transportation and Durham
- \$740,322 projected overspend for Early Childhood Education
- \$613,504 projected savings in payments made for consultants
- \$610,370 projected overspend for grounds care & maintenance including fire protection and elevator contractual services
- \$561,469 projected savings for natural gas services
- \$530,047 projected overspend from repairs
- \$395,794 projected overspend for software licensing
- \$352,932 projected overspend for freight for Nutrition Services
- \$286,192 projected overspend for ADA services including ASL interpreting for the district

- \$240,029 projected overspend for registration fees
- \$213,090 projected overspend in contract transportation for homeless
- \$222,841 projected overspend for rent paid by SOTA for the lease of the downtown post office
- The remaining variance is due to smaller variances in several other programs

Local Mileage and Travel expenditures are projected to be \$168,114 (+17.5%) over budget. This variance is the result of the following:

- \$224,526 projected increase from budget in extended travel for SOTA service and study tours to Indonesia, Southern Africa, Cambodia, Lao and various US national parks
- The remaining variance is due to smaller variances in several other programs

Capital Outlay expenditures are projected to be \$2,749,029 (+265.9%) over budget. This variance is the result of the following:

- \$2,500,000 projected overspend for the 9th & Broadway building improvement
- The remaining variance is due to smaller variances in several other programs

FUND BALANCE

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

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

- **Assigned** fund balance accounts comprise amounts the district intends to use for a specific purpose. Authority for making these assignments rests with senior administration of the district.
- **Unassigned** fund balance includes all resources not reported in the other four classifications. These resources are the only ones that are truly available for any purpose.

Fund balance is the excess of assets of a governmental unit over its liabilities (i.e., beginning fund balance plus revenues, less expenditures and transfers, equals ending fund balance).

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.

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Table 6 shows a comparison of the fund balance accounts as of February 29, 2016 and February 28, 2017. The fund balance fluctuates with both the receipt of revenues and the flow of expenditures.

Table 6

Fund Balance Comparison by Year					
Fund Balance Descriptions for the fiscal period ended	February 2016	Percent of Revenue	February 2017	Percent of Revenue	Variance higher/(lower)
Nonspendable - Inventory & Prepaid Items	\$ 3,336,215	0.88%	\$ 4,283,413	1.08%	\$ 947,198
Committed to Debt and Fiscal Management	14,184,280	3.73%	14,635,856	3.70%	451,576
Committed to Encumbrances	627,218	0.16%	856,645	0.22%	229,427
Committed to Contingencies	1,000,000	0.26%	-	0.00%	(1,000,000)
Total Debt & Fiscal Management Fund Balance	\$ 19,147,714	5.04%	\$ 19,775,914	5.00%	\$ 628,200
Restricted for Carryover	\$ 716,647	0.19%	\$ 633,566	0.16%	\$ (83,081)
Restricted for Debt Service	36,523	0.01%	-	0.00%	(36,523)
Assigned to Carryover	4,177,037	1.10%	1,787,883	0.45%	(2,389,154)
Assigned to Curriculum & Instruction	5,322,060	1.40%	1,814,304	0.46%	(3,507,756)
Assigned to Future Operations	11,356,471	2.99%	19,239,929	4.86%	7,883,458
Restricted or Assigned Fund Balance	\$ 21,608,738	5.68%	\$ 23,475,682	5.94%	\$ 1,866,943
Total Nonspendable, Restricted, Committed and Assigned Fund Balance	\$ 40,756,452	10.72%	\$ 43,251,596	10.94%	\$ 2,495,143
Unassigned Fund Balance	\$ (1,661,185)	-0.44%	\$ (11,774,774)	-2.98%	(10,113,589)
Total Unassigned Fund Balance	\$ (1,661,185)	-0.44%	\$ (11,774,774)	-2.98%	\$ (10,113,589)
Total Fund Balance	\$ 39,095,267	10.28%	\$ 31,476,822	7.96%	\$ (7,618,445)
Revenue less other financing	\$ 380,159,503 *		\$ 395,518,282 **		

* 2015-16 total actual revenue less other financing sources as of August 31, 2016

** 2016-17 budgeted revenue less other financing sources

Debt and Fiscal Management Fund Balance 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 \$4,283,413 to represent the inventory balance on August 31.
- The **Committed to Debt and Fiscal Management** account was established at \$14,635,856 to comply with board policy of maintaining a minimum fund balance.
- The **Committed to Encumbrances** account of \$856,645 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, Highly Capable, State Institutions, Fire District, and other such unspent funds as may be subject to carryover.
- The **Reserve 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 practice 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 the 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.

Table 7 displays the budgeted and projected year-end fund balance.

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Table 7

Fund Balance Descriptions	Fund Balance		2016-17 Projected	Percent of Revenue	Variance higher/(lower)
	2016-17 Budget	Percent of Revenue			
Nonspendable - Inventory & Prepaid Items	\$ 3,336,218	0.84%	\$ 4,283,413	1.10%	\$ 947,195
Committed to Debt and Fiscal Management	14,812,478	3.75%	14,352,355	3.68%	(460,123)
Committed to Encumbrances	627,218	0.16%	856,645	0.22%	229,427
Committed to Contingencies	1,000,000	0.25%	-	0.00%	(1,000,000)
Total Debt & Fiscal Management Fund Balance	\$ 19,775,914	5.00%	\$ 19,492,413	5.00%	\$ (283,501.09)
Restricted for Carryover	\$ 400,000	0.10%	\$ 633,566	0.16%	\$ 233,566
Restricted for Debt Service	-	0.00%	-	0.00%	-
Assigned to Carryover	150,000	0.04%	1,787,883	0.46%	1,637,883
Assigned to Curriculum & Instruction	-	0.00%	1,814,304	0.47%	1,814,304
Assigned to Future Operations	12,873,172	3.25%	7,557,796	1.94%	(5,315,376)
Restricted or Assigned Fund Balance	\$ 13,423,172	3.39%	\$ 11,793,549	3.03%	\$ (1,629,623)
Total Nonspendable, Restricted, Committed and Assigned Fund Balance	\$ 33,199,086	8.39%	\$ 31,285,962	8.03%	\$ (1,913,125)
Unassigned Fund Balance	\$ -	0.00%	\$ -	0.00%	\$ -
Total Unassigned Fund Balance	\$ -	0.00%	\$ -	0.00%	\$ -
Total Fund Balance	\$ 33,199,086	8.39%	\$ 31,285,962	8.03%	\$ (1,913,125)
Revenue less other financing	\$ 395,518,282 **		\$ 389,848,260 ***		

** 2016-17 budgeted revenue less other financing sources

*** 2016-17 total revenue less other financing sources as of February 28, 2017

MAJOR PROGRAMS

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

Curriculum & Instruction

The funding for Curriculum and Instruction is modified as necessary to support the academic goals of the District's Strategic Plan and achievement data. Currently, funding is split between ongoing costs and one-time only costs. The fund balance account assigned to Curriculum and Instruction (one-time only allocation) was established to represent management's intent for the implementation of curriculum review, alignment and adoption plans. This reserve will fluctuate yearly depending upon budget allocations and actual fiscal year, and carries over to support expenditures for planned reviews, standards alignment, and/or adoptions. Budget Responsibility Centers (BRC) have been created for each curriculum content area in order to budget and track adoption and implementation expenditures more effectively. The department receives funds annually to support the periodic review and replacement of curriculum materials in all core subject areas.

At the elementary and secondary level, Curriculum and Instruction is supporting building based studio/learning lab work in math, science, and ELA with subs and planning time as requested.

In the 2016-17 school year, the Curriculum and Instruction department purchased *SpringBoard* student consumable materials for grades 6-10. *SpringBoard* training continues to be offered as ongoing support for teachers new to Tacoma Public Schools and Springboard. This continued professional development will ensure fidelity to the program.

In the 2016-17 school year, each elementary teacher received professional development around and copies of the new TPS elementary Literacy Framework, Writing Units of Study and the Fountas and Pinnell Literacy Continuum to support a balanced literacy model.

Classroom libraries were purchased for startup elementary classroom. Additional books were purchased to support diminished libraries in existing classrooms. This year, Curriculum and Instruction purchased 44 new libraries. From spring to fall 2016, leveled bookrooms and shelving were purchased, distributed and implemented into each elementary school to provide resources that support the new Elementary Literacy Framework.

Curriculum and Instruction continues to manage the budgets for Advanced Placement, ProTeach and National Board Support for the 2016-17 school year and will continue to own those budgets this year. For the 2017-18 school year, Advanced Placement will move to the office of Academic Equity and Access.

Transition work to the CCSS (Common Core State Standards) for mathematics began during the 2012-13 school year and continues through 2016-2017. Ongoing support for this work comes out of the 2016-17 budget for consumables at the primary grades and new manipulatives. As we continue to learn more about the new Washington State Assessment, Smarter Balanced, it has become necessary to supplement the Math Expressions curriculum with resources to align to these standards.

In 2016-17 the Curriculum and Instruction Department also purchased EngageNY student consumable and teacher materials to support 6-8 grade math, including 8th grade algebra courses, and Math Vision Project student consumable and teacher materials to support 9th grade algebra courses.

The district continues to transition to NGSS (Next Generation Science Standards), which will be fully implemented in grades K-12 by the 2018-19 school year. Curriculum and Instruction has established K-12 teams to align and identify needs to implement the new standards. At the secondary level, work is centered on high school science units

as the state moves toward 3 credits being earned in science as a graduation requirement.

During the 2016-17 year, SCLT (Student Centered Learning Teams) continue as a supported structure for vertical professional learning communities. Schools were given the option of participating; currently, 15 schools are participating. Each team has one hour per week of site-based professional development for up to 8 people. This will be phased out for the 2017-2018 school year.

Curriculum and Instruction is supporting World Languages by sending 6 teachers to national conferences to build leadership capacity for this content area.

During the 2016-17 school year, C&I continued to bring together teams of teachers to provide content based recommendations and review resources, including Science, Math, ELA, Social Studies, PE, World Language, and Music.

In January 2017, C&I launched its prioritization of Washington State Learning standards after completing an alignment survey. K-12 Teams of teachers will prioritize standards in ELA, Health/PE and World Languages and the other contents over the next 3 years.

During the 2016-17 School C&I purchased graphing calculators for high schools to provide equity and access to all math and science students who will be using them on state and district assessments.

C&I implemented an extended year for Instructional Facilitators in the C&I Department with an MOU between HR and TEA to support an additional 20 days of work to provide professional development to TPS educators.

C&I hired a 1.0 FTE to support the Science Materials Resource Center.

Planning for the refurbishment/replacement of PE equipment is underway. We anticipate approximately \$100,000 in expenditures for this replacement.

It is currently projected that the Curriculum & Instruction Program will end the year with underspend of \$167,191.

Table 8 displays the 2016-17 budgeted and projected expenditures for the Curriculum and Instruction department.

Table 8

<u>Curriculum & Instruction</u>				
<u>Resources</u>		<u>Budget</u>	<u>Projection</u>	<u>Variance</u>
				<u>Incr/(Decrease)</u>
Local Funding	\$	2,715,000	\$ 2,727,284	\$ 12,284
Basic Education (Optional Days)		1,273,353	1,273,353	-
	\$	3,988,353	\$ 4,000,637	\$ 12,284
Carryover Reserve		1,026,750	1,814,304	787,554
One Time Additional Funding		-	-	-
Total Resources Available	\$	5,015,103	\$ 5,814,941	\$ 799,838
<u>Expenditures</u>		<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>BRC</u>	<u>Description/Content Area</u>			<u>Under/(Over)</u>
710	General/Optional Days	\$ 1,273,353	456,869	\$ 816,484
711	Math	792,192	940,108	(147,916)
712	Social Studies	54,330	49,515	4,815
713	The Arts	204,076	252,044	(47,968)
714	Foreign Language	723,483	56,868	666,615
715	Library Education	-	14,003	(14,003)
716	Textbook Depository	-	17,427	(17,427)
717	Cross Curriculum Teams	203,366	174,180	29,186
718	Literacy	845,456	2,312,815	(1,467,359)
719	Assessment	0	85	(85)
720	Science	903,413	1,171,422	(268,009)
743	Health/Fitness	15,434	202,415	(186,981)
	Total Expenditures	\$ 5,015,103	\$ 5,647,750	\$ (632,647)
	Ending Balance	\$ -	\$ 167,191	\$ 167,191
	C & I Carryover Reserve	\$ -	\$ (649,293)	\$ (649,293)
	C & I portion included in	\$ -	\$ 816,484	\$ 816,484
	Basic Education carryover			
	Total	\$ -	\$ 167,191	\$ 167,191

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 fifth year. Currently 4,376 parents have used this online application for free and reduced meals this year; an increase of 371 from last year. Paper applications submitted for free and reduced meals currently total 2,044; a decrease of 313 from last year. The percentage of students eligible for free or reduced-price meals decreased 2.9% from 63.5% in 2015 to 60.6% in 2016. The average daily participation also declined as reflected in the table below.

<u>Average Daily Meal Participation</u>				
	<u>*2015-16</u>	<u>**2016-17</u>	<u>Variance Incr/(Dec)</u>	<u>% Change</u>
Free & Reduced Breakfast	5,930	5,629	(301)	-5.07%
Paid Breakfast	376	443	67	17.77%
Total Breakfast	6,306	6,072	(234)	-3.71%
Free & Reduced Lunch	12,805	12,065	(740)	-5.78%
Paid Lunch	2,742	2,949	207	7.55%
Total Lunch	15,547	15,014	(533)	-3.43%
*2015-16 data as of June 2016				
**2016-17 data as of March 2017				

Child Nutrition Services operate programs in 57 school locations. The program has served a daily average of 6,072 students in the breakfast program and 15,014 students in the lunch program. This reflects decreases of 293 and 723 breakfast and lunch meals, respectively compared to last year's average daily meals served.

Lunch Money Now is a secure online system that allows parents to prepay meals and access meal card balances 24-hours a day, as well as receiving e-mail notifications when the account balance falls below a specified balance. Deposits on this system through March 2017 total \$748,217; an increase of \$102,329 from March of last year.

Revenues are currently projected to be \$654,947 under budget. Supplies and contractual expenditures for the program are projected to be \$652,392 and \$475,988 over budget, respectively. These accounts are partially offset by projected savings in salaries and benefits. Therefore, it is currently projected that the program will end the year with an operating shortage of \$1,707,931.

The financial summary for the program is shown in **Table 9**.

Table 9

Child Nutrition Services Program Summary (Programs 98.XXX & 89150)			
	<u>Budget</u>	<u>Projection</u>	<u>Variance</u> Favorable/ (Unfavorable)
Revenue			
Food Sales	\$ 1,734,702	\$ 1,837,685	\$ 102,983
State Funding	241,000	139,358	(101,642)
Federal Funding	10,848,781	10,103,033	(745,748)
Other Governmental Entities	-	-	-
Sale of Equipment	-	20,505	20,505
Total Revenue	\$ 12,824,483	\$ 12,100,581	\$ (723,902)
Indirect Charges	(784,556)	(715,601)	68,956
Local Support	-	-	-
Prior Year Carryover	-	-	-
Total Resources	\$ 12,039,927	\$ 11,384,980	\$ (654,947)
Expenditures			
Salaries	\$ 4,646,349	\$ 4,664,426	\$ (18,077)
Benefits	2,335,752	2,270,675	65,077
Supplies	4,495,872	5,148,264	(652,392)
Contractual	623,301	1,099,289	(475,988)
Travel	9,800	8,749	1,051
Equipment	1,000	-	1,000
Internal Transfers (in)/out	(72,148)	(98,491)	26,343
Total Expenditures	\$ 12,039,927	\$ 13,092,911	\$ (1,052,985)
Transfer Out	-	-	-
Total Use of Resources	\$ 12,039,927	\$ 13,092,911	\$ (1,052,985)
Ending Balance	\$ -	\$ (1,707,931)	\$ (1,707,931)

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 12.7% of the annual average resident basic education enrollment FTE for kindergarten through grade 12. Special Education may be reimbursed for services (e.g., physical therapy, nursing services, etc.) for students that are eligible for Medicaid. These reimbursements are dependent on the availability of funding and not on service rendered. Revenue from other districts consists of reimbursements received for special education services rendered to students where facilities and/or staff are not available in their resident district to provide the required services. The district bills at the end of the first semester and the end of the school year for these services. Federal Flow Through funding is an entitlement with a base, relative population and poverty allocations. Safety Net funding is not an entitlement, but an annual grant and is available to districts with demonstrated need for Special Education funding in excess of state and federal funding otherwise provided, as long as the program meets the criteria. Local support is revenue from local maintenance and operation levies. For specific information on Safety Net and Federal Flow Through funding of this program see **Appendix C, Grant Activity**.

The state uses an average headcount from October to June to determine the state special revenue funding of resident population for Special Education. The current projected average is 4,229 students; an increase of 68 students from last year's average of 4,161. Based on the state formula, the district will be funded for up to an average of 3,614 students (12.7% of 28,456 Total BEA Resident FTE Enrollment).

Revenue is projected to be \$604,095 over budget. State funding is projected to be \$567,310 over budget due to higher enrollment than anticipated; special education overall is currently projected to be 125 FTE over budget. Program expenditures are projected to be \$2,819,020 over budget due to increasing costs for specialized contractual instructional, therapy and nursing services for students. As a result, it is currently projected that the program will end the year with an operating shortfall of \$2,214,925.

The financial summary for the program is shown in **Table 10**.

Table 10

Special Education Consolidated Program Summary (Programs 01210, 21XXX, 22XXX, 24XXX and 29000)			
	<u>Budget</u>	<u>Projected</u>	<u>Variance</u> Favorable/ (Unfavorable)
Revenue			
State Funding	\$ 33,283,341	\$ 33,850,651	\$ 567,310
Federal Funding	7,399,960	7,464,167	64,207
Other Districts	1,885,009	1,885,009	-
Other Agencies	-	960	960
Total Revenue	\$ 42,568,310	\$ 43,200,787	\$ 632,477
Indirect Charges	(2,315,206)	(2,343,588)	(28,382)
Local Support	11,957,780	11,957,780	-
Prior Year Carryover	-	-	-
Total Resources	\$ 52,210,884	\$ 52,814,979	\$ 604,095
Expenditures			
Certificated Salaries	\$ 25,298,416	\$ 25,326,839	\$ (28,423)
Classified Salaries	8,868,668	8,903,695	(35,027)
Benefits	13,459,929	13,494,756	(34,827)
Supplies	385,951	349,888	36,063
Contractual	4,107,664	6,875,149	(2,767,485)
Travel	62,700	54,771	7,929
Equipment	-	310	(310)
Internal Transfers (in)/out	27,555	24,497	3,058
Total Expenditures	\$ 52,210,884	\$ 55,029,904	\$ (2,819,020)
Transfer Out	-	-	-
Total Use of Resources	\$ 52,210,884	\$ 55,029,904	\$ (2,819,020)
Net Surplus/(Deficit)	\$ -	\$ (2,214,925)	\$ (2,214,925)

Transportation

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

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

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

It is currently projected that program will end the year with an operating surplus of \$714,194. The program revenue is projected to be \$442,095 below budget. Program expenditures are projected to be \$1,156,288 under budget – supplies and contractual services are projected to be \$260,808 and \$252,020 under budget respectively. Additional savings come from salaries and benefits, which are projected to be \$222,669 and \$181,276 under budget, respectively.

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

Table 11

Transportation Program Summary			
	<u>Budget</u>	<u>Projection</u>	<u>Variance</u> Favorable/ (Unfavorable)
Revenue			
Local Support	\$ 866,084	\$ 866,084	\$ -
Local Non-Tax	100,000	362,932	262,932
State Special Purpose	11,726,209	10,996,507	(729,702)
Total Revenue	\$ 12,692,293	\$ 12,225,523	\$ (466,770)
Indirect Charges	(396,538)	(371,863)	24,676
Prior Year Carryover	-	-	-
Total Resources	\$ 12,295,755	\$ 11,853,660	\$ (442,095)
Expenditures			
Salaries	\$ 2,988,062	\$ 2,765,393	\$ 222,669
Benefits	1,450,924	1,269,648	181,276
Supplies	771,696	510,888	260,808
Contractual	8,158,536	7,906,516	252,020
Travel	-	2,972	(2,972)
Equipment	-	8,001	(8,001)
Internal Transfers (in)/out	(1,073,463)	(1,323,952)	250,489
Total Expenditures	\$ 12,295,755	\$ 11,139,467	\$ 1,156,288
Total Use of Resources	\$ 12,295,755	\$ 11,139,467	\$ 1,156,288
Net Surplus/(Deficit)	\$ -	\$ 714,193	\$ 714,194

Career-Technical Education

Career and Technical Education (CTE) 2016-17 Guiding Priorities:

“World Class CTE” means being the absolute best in the world at what we do as defined by ALL students graduating from Tacoma Public Schools being ready for life after high school. The CTE program will align curriculum, instructional materials, and professional development to ensure teachers and students have the tools and support for each to earn one or more industry recognized certifications. Industry recognized certifications are the established benchmark for 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. Our students will be supported in meeting this expectation when: engaged in rigorous and relevant instruction, experience learning through industry standard equipment, and are provided opportunities for expanded learning outside of the school-day and school-year.

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 2016-17 include the following:

- Expanded opportunities for students to earn industry recognized certifications in middle school through Career and Technical Education.
- Utilized Budgeting by Priorities process to align resources for expansion and support of student attainment of industry recognized certifications.
- Updated District-wide Plan for Career and Technical Education to communicate in transparency to stakeholders.
- Increased attainment of industry recognized certifications by senior cohort from 3.9% (2015) to 26.7% (2016).

- Launched Tacoma Tide Flats Certification program in partnership with the City of Tacoma and private partners to strengthen pathways for entry level employment for jobs associated with commerce through the Port of Tacoma.
- Expanded computer science education through partnership with Code.org to access K-12 instructional materials and teacher professional development, and added second year class of Advanced Placement Computer Sciences.
- .Washington State Department of Labor and Industry approved the first Apprenticeships in the High School – Manufacturing with the Aerospace Joint Advisory Committee (AJAC) for Youth Apprenticeship Production Technician Program at Lincoln High School.
- Coordinated CTE credit-bearing summer school in conjunction with the Pierce County Skills Center, City of Tacoma Summer Jobs 253, Lincoln Tree Farm, Community Gardens, and Local Employment and Apprenticeship Program
- Expanded the Next Move internship program to over 250 students in Tacoma.
- 788 Tacoma students earned 3,205 Tech Prep college credits through dual-credit articulations for CTE classes with Pierce College, Clover Park Technical College, and Bates Technical College.

Reformatted CTE General Advisory Committee meetings for the agenda to allocate more time for partnership reporting of progress on their work for children of Tacoma Public Schools.

Program revenues are projected to be \$813,395 over budget due to enrollment for CTE programs projecting to be 94 FTE over budget. Expenditures are currently projected to be \$325,332 over budget due to both supplies and contractual services projecting to be over by \$551,371 and \$223,401, respectively. This is offset by certificated and classified salaries projecting to be under by \$325,961 and benefits projecting to be under by \$135,612. It is currently projected that the program will end the year with a surplus of \$488,062.

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

Table 12

Career-Technical Education Program Summary (Program 31.XXX, 34.XXX, 38.XXX & 45.XXX)			
	<u>Budget</u>	<u>Projection</u>	<u>Variance</u> Favorable/ (Unfavorable)
Revenue			
Sales	\$ 40,000	\$ 178,803	\$ 138,803
State - Apportionment	12,667,687	13,277,787	610,100
Federal Special Purpose	249,045	253,800	4,755
Revenue from Other Districts	-	-	-
Revenue from Other Agencies	-	1,714	1,714
Sale of Equipment	-	69,478	69,478
Total Revenue	\$ 12,956,732	\$ 13,781,582	\$ 824,850
Indirect Charges	(1,536,801)	(1,609,446)	(72,644)
Prior Year Carryover	-	61,189	61,189
Total Resources	\$ 11,419,931	\$ 12,233,325	\$ 813,395
Expenditures			
Certificated Salaries	\$ 7,433,722	\$ 7,154,458	\$ 279,264
Classified Salaries	460,136	413,440	46,696
Benefits	2,763,160	2,627,548	135,612
Supplies	431,327	982,698	(551,371)
Contractual	250,118	473,519	(223,401)
Travel	52,098	20,675	31,423
Equipment	8,370	53,809	(45,439)
Internal Transfers (in)/out	21,000	19,118	1,882
Total Use of Resources	\$ 11,419,931	\$ 11,745,263	\$ (325,332)
Net Surplus/(Deficit)	\$ -	\$ 488,062	\$ 488,062

Maintenance and Operations

The Maintenance and Operations Department (M&O) supports and maintains the Tacoma School District's 5.2 million square feet in 69 district buildings on approximately 729 acres of land. The primary function of the department is to ensure that the facilities and sites are safe, secure, healthy, and efficiently operated.

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

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

The Maintenance and Operations department supports all four of the district's strategic goals. The learning environment provided by the district can greatly impact and influence the district's goal of academic excellence from early learning through graduation. Clean, safe and healthy learning environments provide a positive asset to our community and support partnerships every day of the week. Safety is at the heart of our operations, our goal is to provide a safe environment for students to succeed, teachers to instruct, and employees to work.

Expenditures are currently projected to end the year \$4,765,459 over budget due to the purchase of new equipment coming in \$3,056,245 over budget. Supplies and contractual services are also projected to come in over budget by \$777,937 and \$802,853, respectively. This is partially offset by classified salaries and benefits coming in under budget by \$107,023.

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

Table 13

Maintenance & Operations Program Summary (Q2 - 2016/2017)				
	<u>Adopted Budget</u>	<u>Q2 Projected</u>	<u>Variance</u>	
			Favorable/ (Unfavorable)	
Expenditures				
Certificated Salaries	\$ -	\$ -	\$ 0	
Classified Salaries	13,074,406	13,131,725	(57,319)	
Benefits	6,533,059	6,582,763	(49,704)	
Supplies	1,166,918	1,944,855	(777,937)	
Contractual	530,772	1,333,625	(802,853)	
Travel	1,300	3,527	(2,227)	
Equipment	25,000	3,081,245	(3,056,245)	
Internal Transfers (in)/out	(24,050)	(4,875)	(19,175)	
Total Expenditures	\$ 21,307,405	\$ 26,072,864	\$ (4,765,459)	

Categorical Programs

To review specific activity on the grants and/or programs not contained in this section, see **Appendix C “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 14 displays the budget and projections for fund balance, revenues, and expenditures. Currently the district is projected to end the year with a fund balance of approximately \$31,285,962.

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

METHOD 2 – Historical trends are utilized for certain revenue accounts, and identified budget adjustments or variances are used for the remainder of the projections. A review of the budget is performed, and the adjustments and variances are analyzed to determine their effect on the financial position of the general fund. Table 13 below displays the results of the Method 2 forecast.

The results of both methods are compared in Appendix B.

Table 14

General Fund	2016-17 Budget	2016-17 Projected	Variance Surplus/(Deficit)
Beginning Fund Balance	\$ 42,518,240	\$ 43,251,597	\$ 733,357
Revenue	395,518,282	389,848,260	(5,670,022)
Other Financing Sources	1,700,000	484,557	(1,215,443)
Total Resources Available	439,736,522	433,584,414	(6,152,108)
Expenditures	406,537,436	402,298,453	4,238,983
Other Financing Uses	-	-	-
Total Use of Resources	406,537,436	402,298,453	4,238,983
Ending Fund Balance	\$ 33,199,086	\$ 31,285,962	\$ (1,913,124)

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 15** displays the variances between actual annual average and projected average FTE by individual grade level for 2015-16 and 2016-17, and the variances between projected and budgeted average FTE for 2016-17.

Table 15

K-12 Annual Average FTE Enrollment Two Year Comparison					
	(A) 2015-16 Actual	(B) 2016-17 Budget	(C) 2016-17 Projected	(D) Variance (C)-(A)	(E) Variance (C)-(B)
Kindergarten	2,224	2,443	2,276	52	(167)
Grade 1	2,454	2,304	2,340	(115)	36
Grade 2	2,493	2,375	2,400	(93)	25
Grade 3	2,507	2,419	2,447	(61)	27
Grade 4	2,399	2,459	2,426	27	(33)
Grade 5	2,218	2,338	2,328	110	(9)
Elementary	14,296	14,338	14,217	(79)	(122)
Grade 6	1,997	2,017	2,050	52	32
Grade 7	1,983	1,836	1,982	(1)	146
Grade 8	2,056	1,933	1,975	(81)	42
Middle School	6,037	5,787	6,007	(30)	220
Grade 9	1,940	2,203	2,050	111	(153)
Grade 10	1,988	1,757	1,909	(79)	152
Grade 11	1,818	1,738	1,777	(41)	39
Grade 12	1,623	1,753	1,652	29	(101)
High School	7,369	7,452	7,389	20	(63)
Running Start	247	231	252	4	21
TCC Fresh Start **	177	188	159	(17)	(28)
Reengagement Center **	136	150	144	9	(6)
Goodwill **	26	38	25	(1)	(13)
Alternative Learning Experience	56	58	52	(4)	(6)
Grand Total *	28,344	28,242	28,246	(98)	4
Actual data through February 2017					

** Open Doors - 1418 Programs

In comparison with 2015-16 annual averages, projected enrollment is projecting an annual average decrease of 98 student FTE.

(Table 15 column (D)):

- Elementary schools (grade K-5) decreased by 79 FTE;
- Middle schools (grades 6-8) decreased by 30 FTE;
- High schools (grades 9-12) increased by 20 FTE;
- Running Start (college level courses) increased by 4 FTE;
- ALE (Alternative Learning Experience) decreased by 4 FTE

Open Doors – 1418 Programs

- TCC Fresh Start decreased by 17 FTE;
- Reengagement Center increased by 9 FTE;
- Goodwill decreased by 1 FTE

Every student enrolled is converted to a full time equivalent (FTE) based on the number of instructional hours established by the state. A full time equivalent for grades 4-12 is 900 hours (5 hours per day x 180 days), for grades 1-3 720 hours (4 hours per day x 180 days), for .5 FTE (half day) kindergarten 360 hours (2 hours per day x 180 days), and 1.0 FTE (full day) kindergarten 720 hours (4 hours per day x 180 days) for qualifying schools.

2016-17 is the tenth school year funding for full day kindergarten has been available. The program was phased-in beginning with schools with the highest poverty levels, (i.e., schools with the highest percentage of students qualifying for free and reduced lunch in the prior school year). Kindergarten students enrolled in a full-year full-day program at a building that does not qualify for full-day state funding will only generate .5 FTE the same as students enrolled in a full-year half-day program. Students enrolled in a full-year full-day program at a building that does qualify for full-day state funding will generate 1.0 FTE.

There were 1,047 funded full-day kindergarten FTE and 1,177 half-day kindergarten FTE in 2015-16. For 2016-17, the budget includes 2,443 total funded full-day and half-day kindergarten FTE; this enrollment is currently projected to be 2,279 funded FTE.

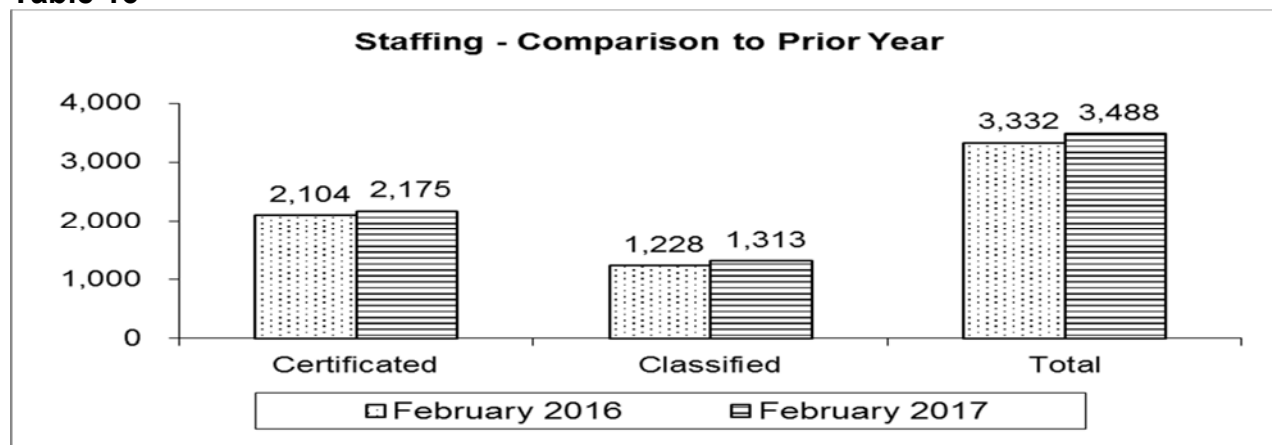
Kindergarten students and students who participate for only part of the year or part of each day are calculated as a portion of an FTE. Any district may choose to serve students more hours per day or per year than the state definition of full time equivalent. However, students who attend classes more 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 16** compares the number of filled positions in February 2016 to the number of filled positions in February 2017. The number of certificated staff increased 71 FTE while classified staff increased 84 FTE, respectively from this time last year.

Table 16



As shown in **Table 17**, the number of assigned certificated FTE is 2,175 and classified staff FTE is 1,313. The certificated and classified staffs are below budget by 81 and 68 FTE respectively. These are due to positions being vacant or unfilled for a portion of the year (i.e., late hires, resignations, departmental reorganizations, etc.).

Table 17

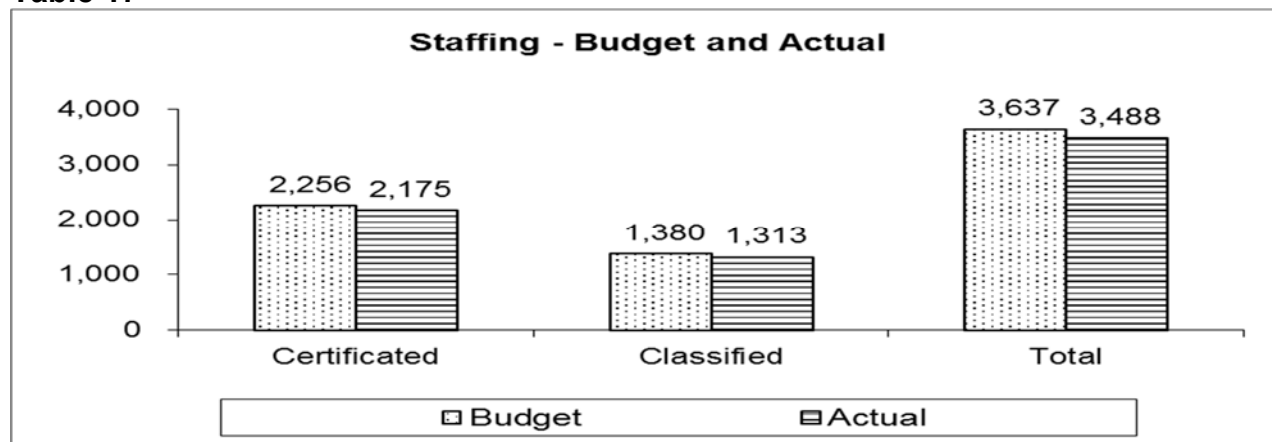


Table 18 compares the number of budgeted FTE to the number of actual FTE by program.

Table 18

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)	1,578.84	1,518.00	60.84
Federal Stimulus (10)	-	-	-
Special Education (20)	337.60	330.78	6.82
Vocational Education (30-40)	102.60	97.58	5.02
Compensatory (50-60)	212.34	204.81	7.53
Other Instructional (70)	21.90	20.93	0.97
Support Services (80-90)	3.00	3.00	-
Total Certificated	2,256.28	2,175.10	81.18
<u>Classified Staff</u>			
Basic Education (01-03)	318.48	305.35	13.13
Federal Stimulus (10)	-	-	-
Special Education (20)	276.19	262.75	13.44
Vocational Education (30-40)	9.24	8.24	1.00
Compensatory (50-60)	117.62	106.98	10.64
Other Instructional (70)	23.56	21.35	2.21
Support Services (80-90)	635.31	608.10	27.21
Total Classified	1,380.40	1,312.77	67.63
<u>Total All Staff</u>	3,636.68	3,487.87	148.81
* Actual data through February 2017			

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

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

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

Run Date: April 03, 2017
Run Time: 8:29 am
Report ID: TS163.v5

TACOMA SCHOOL DISTRICT NO. 10
Combined Balance Sheet - All Funds
As Of: **February 28, 2017**

	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	94,311	10,000	0	0	8,610	0	112,921
236: Cash In Bank-Key Bank	1,864,120	0	0	0	1,032,846	141	2,897,108
237: Cash In Bank-Key Bank/Food Svc	55,393	0	0	0	0	0	55,393
240: Cash On Deposit With County	4,113,719	1,318,316	1,141	701,501	25,294	2,181	6,162,154
241: Warrants Outstanding	(2,977,443)	(52,460)	0	0	(21,622)	(321)	(3,051,846)
310: Taxes Receivable-Current Year	85,699,344	9,968,875	0	54,587,626	0	0	150,255,846
311: Taxes Receivable-Prior Year	1,200,007	143,436	0	714,113	0	0	2,057,556
312: Taxes Receivable-Delinquent	960,496	143,300	0	473,524	0	0	1,577,319
320: Due From Other Funds	1,016,147	0	0	0	2,167	0	1,018,314
330: AR Due From Other Gov't Units	1,109,755	0	0	0	150	0	1,109,905
331: AR Grant Claims Due From Other Gov'ts	(7,134)	0	0	0	0	0	(7,134)
340: Accounts Receivable	98,373	0	0	0	5,912	0	104,286
341: AR Employee Receivable	0	0	0	0	1,799	0	1,799
410: Inventory-Supplies & Materials	481,400	0	0	0	0	0	481,400
413: Inventory-Printing & Graphics	44,613	0	0	0	0	0	44,613
415: Inventory-Maintenance	201,014	0	0	0	0	0	201,014
425: Inventory-Food Service	1,987,726	0	0	0	0	0	1,987,726
450: Investments	45,390,000	301,450,000	1,732,000	1,656,000	1,210,000	726,000	352,164,000
Total Assets	141,331,841	312,981,466	1,733,141	58,132,764	2,265,158	728,001	517,172,372
Liabilities and Fund Balance							
Liabilities							
601: Liabilities	3,391,148	660,348	0	0	194,616	159,388	4,405,500
605: Accrued Salaries & Benefits	10,457,157	0	0	0	0	0	10,457,157
606: Est. Property/Liability Ins Payable	1,936,495	0	0	0	0	0	1,936,495
607: Horace Mann Auto Ins Payable	1,351	0	0	0	0	0	1,351
608: Nutrition Svcs Prepaid	176,664	0	0	0	0	0	176,664
610: FICA/Medicare Payable	1,553,661	0	0	0	0	0	1,553,661
611: Industrial Insurance Payable	11,711	0	0	0	0	0	11,711
612: Retirement Payable	995,978	0	0	0	0	0	995,978
613: Withholding Tax Payable	(798,368)	0	0	0	0	0	(798,368)
615: Involuntary/Court Ordered Payable	13,573	0	0	0	0	0	13,573
616: Sound Partnership Payable	1,924,590	0	0	0	0	0	1,924,590
617: Maintenance Deduct & Benefits Payable	(640,436)	0	0	0	0	0	(640,436)

Run Date: April 03, 2017
Run Time: 8:29 am
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TACOMA SCHOOL DISTRICT NO. 10
Combined Balance Sheet - All Funds
As Of: February 28, 2017

Governmental Fund Types						Trust Fund	
	General	Capital Projects	Transportation Vehicle	Debt Service	ASB	Private Purpose	Fund Total
Liabilities and Fund Balance							
618: UNUM Life Insurance Payable	90	0	0	0	0	0	90
619: Cancer Insurance Payable	9,182	0	0	0	0	0	9,182
622: Flex Plan Dependent Care Payable	(13,103)	0	0	0	0	0	(13,103)
623: Flex Plan Medical Payable	78,643	0	0	0	0	0	78,643
624: TSA Payable	19,532	0	0	0	0	0	19,532
625: Flex Plan - Health Savings Account	(45,124)	0	0	0	0	0	(45,124)
627: United Way Payable	1,650	0	0	0	0	0	1,650
629: Veba III/Sick Leave Payable	179,602	0	0	0	0	0	179,602
630: Salary Deferral	86,526	0	0	0	0	0	86,526
632: Benefits And Voluntary Deductions	270,796	0	0	0	0	0	270,796
636: APA Salary Insurance Payable	67,615	0	0	0	0	0	67,615
637: Est Unemployment Payable	664,424	0	0	0	0	0	664,424
638: Est Compensated Absence Payable	431,094	0	0	0	0	0	431,094
639: Est Industrial Ins Payable	819,184	0	0	0	0	0	819,184
640: Due To Other Funds	430	995,832	0	0	19,617	2,415	1,018,294
641: AD & D Insurance Payable	(8,550)	0	0	0	0	0	(8,550)
643: Sales Tax Payable	12,252	0	0	0	0	0	12,252
650: Deposits - Grants	123,297	0	0	0	0	0	123,297
650: Deposits - Point of Sale	0	0	0	0	(200)	0	(200)
650: Deposits - Tuition	(2,980)	0	0	0	0	0	(2,980)
650: Deposits - Unavail RV	407	0	0	0	485	0	892
656: Garnishments Payable	26,951	0	0	0	0	0	26,951
657: State Retiree Subsidy Payable	236,039	0	0	0	0	0	236,039
752: Unavailable Revenue-Tuition	9,000	0	0	0	0	0	9,000
754: Unavailable Rev-Cash Register System	4,694	0	0	0	0	0	4,694
760: Unavailable Revenue -Taxes Receivable	87,859,847	10,255,611	0	55,775,263	0	0	153,890,721
Total Liabilities	109,855,019	11,911,791	0	55,775,263	214,518	161,804	177,918,394
Fund Balance							
840: Nonspendable - Inventory & Prepaid Items	4,283,413	0	0	0	0	0	4,283,413
819: Restricted to Fund Purposes	0	0	1,733,141	0	2,050,640	0	3,783,782
821: Restricted for Carryover	633,566	0	0	0	0	0	633,566
830: Restricted for Debt Service	0	0	0	2,357,501	0	0	2,357,501
861: Restricted from Bond Proceeds	0	321,093,630	0	0	0	0	321,093,630

Run Date: April 03, 2017
Run Time: 8:29 am
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TACOMA SCHOOL DISTRICT NO. 10
Combined Balance Sheet - All Funds
As Of: **February 28, 2017**

	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							
862: Restricted from Levy Proceeds	0	12,443,487	0	0	0	0	12,443,487
860: Committed to Debt & Fiscal Mgmt	14,635,856	0	0	0	0	0	14,635,856
870: Committed to Contingencies	0	0	0	0	0	566,198	566,198
820: Assigned to Encumbrances	856,645	0	0	0	0	0	856,645
866: Assigned to Carryover	1,787,883	0	0	0	0	0	1,787,883
868: Assigned to C&I	1,814,304	0	0	0	0	0	1,814,304
875: Assigned to Future Operations	19,239,929	0	0	0	0	0	19,239,929
889: Assigned to Fund Purposes	0	796,483	0	0	0	0	796,483
890: Unassigned Fund Balance	(11,774,774)	(33,263,925)	0	0	0	0	(45,038,699)
Total Fund Balance	31,476,822	301,069,675	1,733,141	2,357,501	2,050,640	566,198	339,253,979
Total Liabilities and Fund Balance	141,331,841	312,981,466	1,733,141	58,132,764	2,265,158	728,001	517,172,372

Run Date: April 03, 2017

Run Time: 8:31 am

Report ID: TS164.v3

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by State Object with % Spent
General Fund As Of: February 28, 2017



<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	2,502,420	926,876	1,575,544	37.0	2,382,524	865,506	1,517,018	36.3
1 - Credit Transfer	(2,502,420)	(926,876)	(1,575,544)	37.0	(2,382,524)	(865,506)	(1,517,018)	36.3
2 - Salaries - Certificated	180,048,593	82,503,484	97,545,109	45.8	188,352,001	88,513,129	99,838,872	47.0
3 - Salaries - Classified	63,789,142	30,835,889	32,953,253	48.3	68,400,030	33,725,022	34,675,008	49.3
4 - Employees Benefits & Payroll Taxes	90,678,559	44,463,462	46,215,097	49.0	91,790,709	47,187,617	44,603,092	51.4
5 - Supplies, Etc.	17,379,600	8,265,124	9,114,476	47.6	19,445,654	9,261,864	10,183,790	47.6
7 - Purchased Services	37,293,368	15,581,096	21,712,272	41.8	36,553,920	16,377,431	20,176,489	44.8
8 - Travel	855,255	600,932	254,323	70.3	961,120	515,692	445,428	53.7
9 - Capital Outlay	877,632	531,449	346,183	60.6	1,034,002	545,217	488,785	52.7
<u>District Total</u>	<u>390,922,149</u>	<u>182,781,436</u>	<u>208,140,713</u>	<u>46.8</u>	<u>406,537,436</u>	<u>196,125,972</u>	<u>210,411,464</u>	<u>48.2</u>

Run Date: April 03, 2017

Run Time: 8:33 am

Report ID: TS158.v4

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
General Fund As Of: February 28, 2017

	<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	3,336,218	4,283,413	947,195	128.4	76.5
860: Committed to Debt & Fiscal Mgmt	14,812,478	14,635,856	(176,622)	98.8	100.0
870: Committed to Contingencies	1,000,000	0	(1,000,000)	0.0	100.0
820: Assigned to Encumbrances	627,218	856,645	229,427	136.6	446.9
Total Debt and Fiscal Management	19,775,914	19,775,914	0	100.0	348.2
Restricted and Assigned FB					
821: Restricted for Carryover	650,461	633,566	(16,895)	97.4	204.8
866: Assigned to Carryover	1,600,139	1,787,883	187,744	111.7	243.5
868: Assigned to C&I	1,026,750	1,814,304	787,554	176.7	241.6
875: Assigned to Future Operations	19,464,976	19,239,929	(225,047)	98.8	97.7
Total Restricted and Assigned FB	22,742,326	23,475,682	733,356	103.2	135.6
Total Beginning Fund Balance	42,518,240	43,251,597	733,357	101.7	116.2
Revenue					
1 - Local Taxes	85,793,823	40,561,099	(45,232,724)	47.3	47.3
2 - Local Non-Tax	6,363,011	4,082,843	(2,280,168)	64.2	62.5
3 - State - General Purpose	198,109,522	96,954,865	(101,154,657)	48.9	49.8
4 - State - Special Purpose	62,264,654	25,019,280	(37,245,374)	40.2	43.4
5 - Federal - General Purpose	299,125	136,225	(162,900)	45.5	44.5
6 - Federal - Special Purpose	39,412,499	15,793,266	(23,619,233)	40.1	37.9
7 - Revenue from other Districts	1,885,009	1,233,286	(651,723)	65.4	77.5
8 - Revenue from other Agencies	1,390,639	520,807	(869,832)	37.5	30.5
9 - Other Financing Sources	1,700,000	49,665	(1,650,335)	2.9	3.0
Total Revenue	397,218,282	184,351,336	(212,866,946)	46.4	47.1
Total Resources Available	439,736,522	227,602,933	(212,133,589)	51.8	52.9
Uses of Resources					
Expenditures					
01: Basic Education	209,721,220	102,535,932	107,185,288	48.9	47.1
02: Basic Education - ALE	370,240	139,674	230,566	37.7	55.3
03: Basic Education-1418 Open	2,552,174	953,329	1,598,845	37.4	32.9

Run Date: April 03, 2017

Run Time: 8:33 am

Report ID: TS158.v4

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
General Fund As Of: February 28, 2017

	Current Year <u>Adopted</u> <u>Budget</u>	Current Year Year to Date_ <u>Actual</u>	Under Budget <u>(Over)</u>	% Current Year_ <u>Budget</u>	% Prior Year_ <u>Budget</u>
Uses of Resources					
21: Special Education, State	43,981,969	23,020,403	20,961,566	52.3	52.0
22: SPED Infants & Tod - State	1,153,284	566,773	586,511	49.1	40.9
24: Special Education, Federal	7,075,630	3,140,202	3,935,428	44.4	50.4
31: Career & Tech Ed, State	9,805,144	4,850,914	4,954,230	49.5	51.3
34: Middle School CTE	1,378,187	752,611	625,576	54.6	52.2
38: Career & Tech Ed, Federal	236,600	48,747	187,853	20.6	36.7
51: Disadvantaged, Federal	12,455,924	5,189,327	7,266,597	41.7	37.5
52: School Improvement, Federa	1,768,383	1,020,902	747,481	57.7	54.5
55: Learning Assistance Prog,	8,134,076	3,932,583	4,201,493	48.3	49.7
56: State Institutions, Ctrs &	631,420	287,329	344,091	45.5	44.0
57: NegleCTEd & Delinquent	102,397	42,322	60,075	41.3	49.5
58: Special & Pilot Programs	2,396,264	374,971	2,021,293	15.6	19.6
59: Institutions - Adult Jails	80,989	8,493	72,496	10.5	100.0
61: Head Start, Federal	4,771,280	2,432,123	2,339,157	51.0	59.5
64: Limited English Proficienc	389,632	249,407	140,225	64.0	47.3
65: Transitional Bilingual, St	4,677,479	2,320,946	2,356,533	49.6	46.9
68: Indian Education, Federal	265,103	129,327	135,776	48.8	52.1
69: Other Compensatory Program	0	5,608	(5,608)	100.0	42.3
73: Summer School	596,936	70,834	526,102	11.9	5.3
74: Highly Capable, State	1,163,428	543,735	619,693	46.7	51.7
79: Other Instructional Pgms	13,292,965	1,785,792	11,507,173	13.4	14.3
89: Community Services	457,571	270,441	187,130	59.1	48.1
97: District-Wide Support	54,858,531	28,062,249	26,796,282	51.2	48.3
98: Nutrition Svcs	11,924,855	7,285,959	4,638,896	61.1	56.0
99: Pupil Transportation	12,295,755	6,105,039	6,190,716	49.7	44.1
Total Expenditures	406,537,436	196,125,972	210,411,464	48.2	46.8
Total Uses of Resources	406,537,436	196,125,972	210,411,464	48.2	46.8
Ending Fund Balance	33,199,086	31,476,961	-1,722,126	94.8	135.7
840: Nonspendable - Inventory & Prepaid Items	3,336,218	4,283,413	947,195	128.4	76.5
860: Committed to Debt & Fiscal Mgmt	14,812,478	14,635,856	(176,622)	98.8	100.0
870: Committed to Contingencies	1,000,000	0	(1,000,000)	0.0	100.0
820: Assigned to Encumbrances	627,218	856,645	229,427	136.6	446.9
Total Debt and Fiscal Management	19,775,914	19,775,914	0	100.0	348.2
821: Restricted for Carryover	400,000	633,566	233,566	158.4	143.3

Run Date: April 03, 2017

Run Time: 8:33 am

Report ID: TS158.v4

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
General Fund As Of: February 28, 2017

	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>
866: Assigned to Carryover	150,000	1,787,883	1,637,883	1,191.9	2,784.7
868: Assigned to C&I	0	1,814,304	1,814,304	100.0	100.0
875: Assigned to Future Operations	12,873,172	19,239,929	6,366,757	149.5	126.0
Total Restricted and Assigned FB	13,423,172	23,475,682	10,052,510	174.9	223.6
890: Unsigned Fund Balance	0	(11,774,774)	(11,774,774)	100.0	100.0
Total Fund Balance	33,199,086	31,476,822	(1,722,264)	94.8	135.7

Run Date: April 03, 2017
Run Time: 8:35 am
Report ID: TS166.v4

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account w/% Received
General Fund As Of: February 28, 2017

<u>State Account</u> <u>District Account</u>	<u>Prior Year</u> <u>Adopted</u> <u>Budget</u>	<u>Prior Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>	<u>Current Year</u> <u>Adopted</u> <u>Budget</u>	<u>Current Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>
1 - Local Taxes								
11000: Local Property Tax	85,570,000	40,604,640	(44,965,360)	47.5	85,570,000	40,561,099	(45,008,901)	47.4
13000: Sale Of Tax Title Property	1,941	0	(1,941)	0.0	1,941	0	(1,941)	0.0
19000: Other Local Taxes	358,264	0	(358,264)	0.0	221,882	0	(221,882)	0.0
1 - Local Taxes	85,930,205	40,604,640	(45,325,565)	47.3	85,793,823	40,561,099	(45,232,724)	47.3
2 - Local Non-Tax								
21000: Tuition & Fees - Unassigned	481,000	840,770	359,770	174.8	533,809	1,094,368	560,559	205.0
21010: Regular Student Fees	50,000	42,429	(7,571)	84.9	50,000	36,633	(13,367)	73.3
21020: ALE Student Fees	0	0	0	100.0	0	900	900	100.0
21800: Convenience Fee	0	19,868	19,868	100.0	0	23,373	23,373	100.0
21860: Community School - Tuition & Fees	27,000	0	(27,000)	0.0	0	0	0	100.0
22000: Sales of Goods, Supplies, & Svcs	10,000	6,267	(3,733)	62.7	10,000	70	(9,930)	0.7
22010: Sale of Supplies & Svcs - FR 1	160,000	172,314	12,314	107.7	160,000	156,126	(3,874)	97.6
22020: Sale of Supplies & Svcs - FR 2	100,000	41,335	(58,665)	41.3	100,000	92,436	(7,564)	92.4
22030: Sale of Supplies & Svcs-Schools	0	9	9	100.0	0	300	300	100.0
22040: Sale of Recoverable Items	140,000	96,717	(43,283)	69.1	140,000	76,204	(63,796)	54.4
22050: Sale of Supplies & Svcs - Trip 1	170,000	71,002	(98,998)	41.8	100,000	16,230	(83,770)	16.2
22060: Sale of Supplies & Svcs - Trip 2	20,000	138,413	118,413	692.1	50,000	58,797	8,797	117.6
22100: Other Storeroom Sales	5,000	5,188	188	103.8	5,000	2,957	(2,043)	59.1
22200: Copy Center Reimbursements	50,000	28,217	(21,783)	56.4	50,000	36,756	(13,244)	73.5
22310: CTE Sales of Goods, Supplies & Svcs	40,000	19,545	(20,455)	48.9	40,000	25,519	(14,481)	63.8
22910: Nutrition Service Sales	1,484,801	984,266	(500,535)	66.3	1,594,128	1,022,822	(571,306)	64.2
22940: NS Sales - Special Events	0	6,350	6,350	100.0	9,571	3,307	(6,264)	34.6
22960: NS Sales - Breakfast	101,301	68,456	(32,845)	67.6	103,982	80,656	(23,326)	77.6
22981: NS Convenience Fees	0	0	0	100.0	27,021	0	(27,021)	0.0
22990: School Bus Revenue	0	1,765	1,765	100.0	0	2,920	2,920	100.0
23000: Investment Earnings	30,000	40,822	10,822	136.1	75,000	101,564	26,564	135.4
25000: Gifts, Grants, & Donations (Local)	200,000	143,739	(56,261)	71.9	200,000	119,921	(80,079)	60.0
26000: Fines & Damages	45,000	20,711	(24,289)	46.0	45,000	14,888	(30,112)	33.1
27000: Rentals & Leases	375,000	175,452	(199,548)	46.8	375,000	152,680	(222,320)	40.7
27020: Facility Use - Utility Surcharge	16,450	7,682	(8,768)	46.7	15,800	7,745	(8,055)	49.0
27030: Facility Use - Custodial Labor	261,500	110,720	(150,780)	42.3	245,200	99,350	(145,850)	40.5
27040: Facility Use - Field/Stadium Maint	16,200	10,194	(6,006)	62.9	17,500	2,538	(14,963)	14.5
27050: Facility Use - Security	0	0	0	100.0	0	3,600	3,600	100.0
27060: Facility Use - Theater Tech	22,700	13,288	(9,413)	58.5	22,000	16,903	(5,098)	76.8
28000: Insurance Recoveries	45,000	29,457	(15,543)	65.5	45,000	6,466	(38,534)	14.4
29000: Local Support Non Tax-Unassigned	1,043,723	442,680	(601,043)	42.4	1,017,000	476,455	(540,545)	46.8

Run Date: April 03, 2017
Run Time: 8:35 am
Report ID: TS166.v4

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account w/% Received
General Fund As Of: February 28, 2017

<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	400,000	177,703	(222,297)	44.4	500,000	198,310	(301,690)	39.7
29010: Cash Over/Short	0	239	239	100.0	0	(485)	(485)	100.0
29060: Timber Sales	0	0	0	100.0	0	112,172	112,172	100.0
29070: CPF Indirect	700,000	0	(700,000)	0.0	700,000	0	(700,000)	0.0
29100: E-Rate Discount	0	74,485	74,485	100.0	0	0	0	100.0
29220: Advertising Commissions	50,000	0	(50,000)	0.0	50,000	0	(50,000)	0.0
29230: Photography Commissions	70,000	37,935	(32,065)	54.2	70,000	38,840	(31,160)	55.5
29240: Vending-Beverage Commissions	1,000	794	(206)	79.4	1,000	695	(305)	69.5
29250: Vending-Food Commissions	1,000	633	(367)	63.3	1,000	585	(415)	58.5
29260: Other Commissions/Rebates	10,000	40	(9,960)	0.4	10,000	241	(9,759)	2.4
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2 - Local Non-Tax	6,126,675	3,829,483	(2,297,192)	62.5	6,363,011	4,082,843	(2,280,168)	64.2
3 - State - General Purpose								
31000: Apportionment	173,170,886	88,327,081	(84,843,805)	51.0	181,485,618	90,797,411	(90,688,207)	50.0
31210: Apportionment - Special Ed	6,296,337	3,230,063	(3,066,274)	51.3	6,559,797	3,375,203	(3,184,594)	51.5
33000: Local Effort Assistance	9,670,896	2,591,970	(7,078,926)	26.8	10,064,107	2,782,251	(7,281,856)	27.6
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3 - State - General Purpose	189,138,119	94,149,114	(94,989,005)	49.8	198,109,522	96,954,865	(101,154,657)	48.9
4 - State - Special Purpose								
41000: Special Purpose - Unassigned	7,500,000	3,160	(7,496,840)	0.0	8,500,000	(85)	(8,500,085)	0.0
41210: Special Education	23,553,615	11,739,598	(11,814,017)	49.8	25,385,734	12,193,449	(13,192,285)	48.0
41220: SPED Infants & Toddlers - State	1,204,455	691,975	(512,480)	57.5	1,337,810	652,093	(685,717)	48.7
41550: Learning Assistance	8,653,947	4,365,128	(4,288,819)	50.4	8,561,928	4,310,754	(4,251,174)	50.3
41560: State Institutions, Centers, and Homes - I	611,087	223,361	(387,726)	36.6	580,934	183,078	(397,856)	31.5
41580: Special & Pilot Programs	2,088,108	323,449	(1,764,659)	15.5	2,437,099	340,123	(2,096,976)	14.0
41590: Institutions - Juveniles in Adult Jail	0	50,279	50,279	100.0	84,795	0	(84,795)	0.0
41650: Transitional Bilingual	2,709,372	1,493,884	(1,215,488)	55.1	3,122,493	1,528,730	(1,593,763)	49.0
41740: Highly Capable	282,219	144,495	(137,724)	51.2	286,652	145,045	(141,607)	50.6
41980: School Nutrition Services	280,988	119,635	(161,353)	42.6	241,000	112,858	(128,142)	46.8
41990: Transportation - Operations	11,468,522	6,153,120	(5,315,402)	53.7	11,726,209	5,553,236	(6,172,973)	47.4
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4 - State - Special Purpose	58,352,313	25,308,083	(33,044,230)	43.4	62,264,654	25,019,280	(37,245,374)	40.2
5 - Federal - General Purpose								
52000: Direct Federal Revenue - Unassigned	304,999	135,648	(169,351)	44.5	299,125	136,225	(162,900)	45.5
53290: Impact Aid - Special Ed Funding	0	0	0	100.0	0	0	0	100.0
55000: Federal Forests	0	0	0	100.0	0	0	0	100.0

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TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account w/% Received
General Fund As Of: February 28, 2017

<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	304,999	135,648	(169,351)	44.5	299,125	136,225	(162,900)	45.5
6 - Federal - Special Purpose								
61000: Special Purpose - OSPI Unassigned	17,000	8,467	(8,533)	49.8	12,000	5,274	(6,726)	44.0
61240: Special Ed - Supplemental	7,224,171	2,708,730	(4,515,441)	37.5	7,399,960	2,455,874	(4,944,086)	33.2
61380: CTE - Carl Perkins Grant	255,848	87,399	(168,449)	34.2	249,045	40,571	(208,474)	16.3
61510: Disadvantaged - Title IA	13,317,524	4,059,741	(9,257,783)	30.5	13,111,106	4,430,886	(8,680,220)	33.8
61520: School Improvement - TII, IV, V & VI	1,817,774	820,579	(997,195)	45.1	1,861,400	873,597	(987,803)	46.9
61570: Institutions - Neglected & Delinquent	107,783	42,996	(64,787)	39.9	107,783	6,676	(101,107)	6.2
61640: Limited English Proficiency	397,425	98,754	(298,671)	24.8	397,425	225,733	(171,692)	56.8
61890: Other Community Services	102,393	783	(101,610)	0.8	115,071	0	(115,071)	0.0
61910: Regular Lunch Reimbursement	143,102	73,008	(70,094)	51.0	142,867	82,715	(60,152)	57.9
61920: Reduced Price Lunch Reimbursement	723,013	325,522	(397,491)	45.0	673,121	303,007	(370,114)	45.0
61930: Free Lunch Reimbursement	6,827,386	3,064,257	(3,763,129)	44.9	6,603,642	3,009,919	(3,593,723)	45.6
61940: Certified Lunch Reimbursement	176,394	80,891	(95,503)	45.9	175,151	78,341	(96,810)	44.7
61950: Regular Breakfast Reimbursement	16,635	9,243	(7,392)	55.6	16,657	11,246	(5,411)	67.5
61960: Reduced Price Breakfast Reimbursement	167,633	77,037	(90,596)	46.0	161,671	75,806	(85,865)	46.9
61970: Free Breakfast Reimbursement	2,137,752	932,833	(1,204,919)	43.6	2,086,313	913,685	(1,172,628)	43.8
61980: Free Snack Reimbursement	59,158	26,027	(33,131)	44.0	68,557	21,107	(47,450)	30.8
61990: Fresh Fruit & Vegetable Reimbursement	115,000	44,552	(70,448)	38.7	88,825	28,330	(60,495)	31.9
62610: Head Start	5,180,000	2,166,445	(3,013,555)	41.8	5,272,264	2,211,634	(3,060,630)	41.9
62680: Indian Education - ED	143,331	55,161	(88,170)	38.5	152,735	71,329	(81,406)	46.7
63000: Federal Grants Through Other Entities - U	0	38,571	38,571	100.0	0	31,200	31,200	100.0
63210: SPED Medicaid Match	0	(51,160)	(51,160)	100.0	0	131,043	131,043	100.0
69980: USDA Commodities	763,000	383,044	(379,956)	50.2	716,906	785,294	68,388	109.5
6 - Federal - Special Purpose	39,692,322	15,052,881	(24,639,441)	37.9	39,412,499	15,793,266	(23,619,233)	40.1
7 - Revenue from other Districts								
71210: Special Education	2,020,000	1,561,001	(458,999)	77.3	1,885,009	1,233,286	(651,723)	65.4
71450: CTE Skills Center RV	0	5,000	5,000	100.0	0	0	0	100.0
7 - Revenue from other Districts	2,020,000	1,566,001	(453,999)	77.5	1,885,009	1,233,286	(651,723)	65.4
8 - Revenue from other Agencies								
81000: Governmental Entities	248,441	104,336	(144,105)	42.0	248,441	136,446	(111,995)	54.9
82000: Private Foundations Revenue	0	17,705	17,705	100.0	0	31,868	31,868	100.0
85000: Educational Service Districts	1,141,198	301,486	(839,712)	26.4	1,142,198	352,493	(789,705)	30.9
8 - Revenue from other Agencies	1,389,639	423,527	(966,112)	30.5	1,390,639	520,807	(869,832)	37.5

Run Date: April 03, 2017
 Run Time: 8:35 am
 Report ID: TS166.v4

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account w/% Received
 General Fund As Of: **February 28, 2017**

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	50,875	50,875	100.0	0	49,665	49,665	100.0
1,700,000	0	(1,700,000)	0.0	1,700,000	0	(1,700,000)	0.0
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1,700,000	50,875	(1,649,125)	3.0	1,700,000	49,665	(1,650,335)	2.9
<u>384,654,272</u>	<u>181,120,252</u>	<u>(203,534,020)</u>	<u>47.1</u>	<u>397,218,282</u>	<u>184,351,336</u>	<u>(212,866,946)</u>	<u>46.4</u>

Run Date: April 04, 2017

Run Time: 3:28 pm

Report ID:TS152.v3

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: February 28, 2017

<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	178,674,519	177,224,735	14,479,910	88,321,516	79,814,607	9,088,612	94.9
01030: BE Attendance BECCA	0	116,966	3,202	14,185	2,604	100,177	14.4
01040: BE Building Contributions	0	329,238	12,474	52,916	57,223	219,099	33.5
01050: BE Kindergarten Contributions	0	14,040	3,297	16,435	3,077	(5,472)	139.0
01079: BE Categorical Carryover	700,155	0	0	0	0	0	100.0
01240: BE SPED Peer Review Pool	85,000	85,000	304	995	261	83,744	1.5
01250: BE Campus Security	2,017,275	2,047,275	139,540	1,086,079	1,007,229	(46,032)	102.2
01270: BE Secondary Advisory Stipends	5,000	5,000	732	1,098	733	3,169	36.6
01280: BE HS Graduation	71,000	71,000	16,282	19,892	33,681	17,426	75.5
01310: BE Para Coverage	5,000	5,000	368	663	0	4,337	13.3
01320: BE Peer Review Pool	75,000	75,000	0	0	0	75,000	0.0
01430: BE Instructional	392,967	392,967	135,781	844,693	750,333	(1,202,059)	405.9
01440: BE - Non-Instructional	999,639	1,034,199	89,059	523,058	555,923	(44,782)	104.3
01450: BE Instructional	4,177,177	4,177,177	316,243	1,869,812	1,842,157	465,207	88.9
01460: BE FB Non-Instructional	600,000	600,000	15,949	122,119	158,878	319,004	46.8
01470: BE High Needs Support	1,500,000	1,441,200	113,789	669,493	717,585	54,122	96.2
01480: BE Strategic Goals/Initiatives	332,332	443,411	3,627	98,671	71,763	272,977	38.4
01650: BE Special Programs	2,106,436	2,152,436	154,542	1,079,752	468,925	603,759	71.9
01660: BE Next Move	139,457	139,457	14,118	77,116	71,781	(9,440)	106.8
01701: BE OP OT Relief Pool	95,000	82,450	0	109,730	0	(27,280)	133.1
01880: BE Partner School	6,898,490	7,164,019	576,786	3,337,368	3,160,379	666,273	90.7
01901: BE Running Start	1,385,705	1,405,314	18,157	475,633	889,721	39,960	97.2
01905: BE Int'l Baccalaureate	665,726	665,726	49,776	301,081	195,926	168,719	74.7
01915: BE Bargained Enhancement 5-10	1,233,050	1,233,050	8,930	51,134	15,308	1,166,608	5.4
01940: BE MS Athletic Reserve	0	198,780	0	0	0	198,780	0.0
01990: BE Curriculum & Instruction	2,715,000	2,719,713	358,703	1,482,990	212,660	1,024,063	62.3
01991: BE Curriculum & Instruction 1x	1,026,750	1,814,304	0	860,763	4,694	948,846	47.7
01992: BE C&I Optional Days	3,820,542	3,820,542	158,851	1,118,741	197,588	2,504,212	34.5
Total 01: Basic Education	209,721,220	209,457,999	16,670,419	102,535,932	90,233,037	16,689,030	92.0
02: Basic Education - ALE							
02000: BE Alternative Learning Exp	370,240	370,240	19,709	139,674	229,580	986	99.7
Total 02: Basic Education - ALE	370,240	370,240	19,709	139,674	229,580	986	99.7
03: Basic Education-1418 Open							
03000: Basic Ed - 1418 Open Doors	2,552,174	2,552,590	90,332	953,329	1,203,488	395,772	84.5

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TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
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<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 03: Basic Education-1418 Open	2,552,174	2,552,590	90,332	953,329	1,203,488	395,772	84.5
21: Special Education, State							
21000: Special Education - State	42,973,969	43,373,969	3,931,461	22,664,274	22,633,156	(1,923,461)	104.4
21560: SPED - State Safety Net	1,000,000	1,000,000	62,095	355,958	325,748	318,294	68.2
21720: SPED - District Settlement	8,000	8,000	0	0	0	8,000	0.0
21900: SPED Work Training	0	3,067	0	171	37	2,859	6.8
Total 21: Special Education, State	43,981,969	44,385,036	3,993,556	23,020,403	22,958,941	(1,594,309)	103.6
22: SPED Infants & Tod - State							
22000: SPED Infants & Toddlers-State	1,153,284	1,153,284	92,610	566,773	633,449	(46,938)	104.1
Total 22: SPED Infants & Tod - State	1,153,284	1,153,284	92,610	566,773	633,449	(46,938)	104.1
24: Special Education, Federal							
24506: SPED IDEAB Flow Thru 15-16	0	0	(458)	53,940	1,524	(55,464)	100.0
24507: SPED IDEAB Flow Thru 06-7	5,958,182	5,958,182	448,152	2,633,644	2,535,209	789,329	86.8
24516: SPED IDEAB Preschool 15-16	0	0	(24)	2,343	24	(2,367)	100.0
24517: SPED IDEAB Preschool 16-17	207,788	218,517	19,046	104,269	108,699	5,549	97.5
24566: SPED Safety Net 15-16	0	0	0	12,852	0	(12,852)	100.0
24567: SPED Safety Net 16-17	909,660	909,660	53,273	333,154	311,616	264,889	70.9
Total 24: Special Education, Federal	7,075,630	7,086,359	519,990	3,140,202	2,957,072	989,086	86.0
31: Career & Tech Ed, State							
31000: CTE Technical Support	132,800	132,800	12,771	78,801	63,516	(9,517)	107.2
31510: CTE Administration	879,144	989,968	51,632	375,281	278,450	336,237	66.0
31600: CTE Agriculture & Science	423,157	423,157	35,294	226,669	203,028	(6,540)	101.5
31605: CTE Lincoln Tree Farm Harvest	0	0	3,464	7,405	17,990	(25,394)	100.0
31610: CTE Business Education	1,464,878	1,464,878	124,707	728,605	683,382	52,891	96.4
31620: CTE Marketing Education	329,807	329,807	30,724	189,549	172,044	(31,786)	109.6
31630: CTE Diversified Occupations	599,262	519,262	50,373	306,721	267,590	(55,050)	110.6
31640: CTE Trade & Industry	1,379,133	1,403,048	119,760	707,846	641,430	53,772	96.2
31650: CTE Family & Consumer Science	1,036,511	1,036,511	96,550	541,835	467,183	27,493	97.3
31660: CTE Next Move	125,808	125,808	10,855	63,816	59,578	2,414	98.1
31670: CTE Technology	817,637	817,637	70,946	406,423	345,439	65,775	92.0
31680: CTE Health Occupations	439,559	439,559	30,226	149,457	142,305	147,797	66.4
31710: CTE Career Guidance	516,167	516,167	40,623	243,746	240,866	31,556	93.9
31880: CTE Partner School	1,463,468	1,397,033	124,261	725,975	688,712	(17,654)	101.3
31901: CTE Running Start	88,194	88,194	2,196	38,992	74,521	(25,319)	128.7
31902: CTE Open Doors	109,619	109,619	0	59,793	49,207	619	99.4

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<u>Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Current Month</u>	<u>Current Year Year to Date</u>	<u>Encumbrance</u>	<u>Unspent / Unencumbered</u>	<u>Percent Expended</u>
Total 31: Career & Tech Ed, State	9,805,144	9,793,448	804,382	4,850,914	4,395,242	547,292	94.4
34: Middle School CTE							
34500: CTE Middle School	1,378,187	1,415,037	114,792	752,611	593,876	68,550	95.2
Total 34: Middle School CTE	1,378,187	1,415,037	114,792	752,611	593,876	68,550	95.2
38: Career & Tech Ed, Federal							
38506: CTE Perkins Grant 15-16	0	0	0	708	0	(708)	100.0
38507: CTE Perkins Grant 16-17	236,600	242,117	9,311	48,039	18,896	175,181	27.6
Total 38: Career & Tech Ed, Federal	236,600	242,117	9,311	48,747	18,896	174,474	27.9
51: Disadvantaged, Federal							
51406: T1 SIG Cohort III Yr 2 15-16	0	0	0	63,702	409	(64,111)	100.0
51407: T1 SIG Cohort III Yr 3 16-17	2,024,647	2,024,647	142,393	799,750	670,655	554,242	72.6
51506: T1-A Disadvantaged 15-16	0	0	(311)	65,455	1,073	(66,528)	100.0
51507: T1-A Disadvantaged 16-17	10,292,225	10,292,225	745,875	4,123,572	3,690,832	2,477,821	75.9
51537: T10-C Homeless Ed 16-17	38,736	40,204	6,124	8,912	16,275	15,017	62.6
51606: T1-D Neglect & Delinqnt 15-16	0	0	0	930	0	(930)	100.0
51607: T1-D Neglect & Delinqnt 16-17	100,316	102,624	8,071	46,775	42,861	12,988	87.3
51636: T1-A Priority/Focus Schools 16	0	0	0	(31)	0	31	100.0
51637: T1-A Priority/Focus Schools 17	0	247,010	9,975	80,263	38,497	128,251	48.1
Total 51: Disadvantaged, Federal	12,455,924	12,706,710	912,127	5,189,327	4,460,602	3,056,781	75.9
52: School Improvement, Federa							
52476: T2-A Teacher Quality 15-16	0	0	0	13,102	0	(13,102)	100.0
52477: T2-A Teacher Quality 16-17	1,768,383	1,768,383	190,567	1,007,800	934,094	(173,512)	109.8
Total 52: School Improvement, Federa	1,768,383	1,768,383	190,567	1,020,902	934,094	(186,613)	110.6
55: Learning Assistance Prog,							
55500: Learning Assistance Program	8,134,076	8,698,194	665,040	3,932,583	3,779,626	985,985	88.7
Total 55: Learning Assistance Prog,	8,134,076	8,698,194	665,040	3,932,583	3,779,626	985,985	88.7
56: State Institutions, Ctrs &							
56510: Remann Hall	631,420	631,420	48,790	287,329	268,728	75,363	88.1
Total 56: State Institutions, Ctrs &	631,420	631,420	48,790	287,329	268,728	75,363	88.1
57: NegleCTEd & Delinquent							
57516: T1-D Neglect/Delinquent 15-16	0	0	0	760	0	(760)	100.0
57517: T1-D Neglect/Delinquent 16-17	102,397	102,397	6,619	41,562	39,590	21,245	79.3
Total 57: NegleCTEd & Delinquent	102,397	102,397	6,619	42,322	39,590	20,485	80.0
58: Special & Pilot Programs							

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<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							
58020: Collection of Evidence	25,000	58,982	2,262	3,085	2,211	53,686	9.0
58060: HSPE Testing	0	2,064	0	264	0	1,800	12.8
58079: Certification Bonus	1,594,935	1,594,935	0	0	0	1,594,935	0.0
58085: Academic Acceleration	0	14,296	0	0	0	14,296	0.0
58136: Safe Routes to School	0	2,700	0	0	0	2,700	0.0
58147: Required Action District 16-17	365,123	339,813	30,316	185,236	174,269	(19,693)	105.8
58157: Career & Technical Education	0	42,991	696	696	6,013	36,282	15.6
58167: Homeless Student Stability	0	37,384	0	0	0	37,384	0.0
58317: Beg Ed Support Team 16-17	280,258	294,860	25,983	147,975	116,272	30,613	89.6
58564: College Readiness Init. 14-15	0	28,677	0	14,998	0	13,679	52.3
58625: Nav 101 College Ready 14-15	0	5,662	0	0	0	5,662	0.0
58637: Priority Schools-Non Title I	0	19,204	2,094	9,723	848	8,633	55.0
58657: Admin Intern Program 16-17	0	12,840	0	0	2,138	10,702	16.6
58667: Recruiting Wash Teachers 16-17	0	19,860	268	3,605	3,039	13,216	33.5
58677: WA 1st Robotics Competition 17	0	11,057	4,397	6,263	3,613	1,182	89.3
58687: WA FIRST-FIRST Lego League 17	0	5,780	0	1,091	0	4,689	18.9
58697: WA FIRST- FIRST Tech Challenge	0	2,993	0	2,036	0	957	68.0
58777: TPEP Teacher Training Funds 17	130,948	0	0	0	0	0	100.0
Total 58: Special & Pilot Programs	2,396,264	2,494,098	66,015	374,971	308,403	1,810,724	27.4
59: Institutions - Adult Jails							
59100: Inst - Juveniles in Adult Jail	80,989	89,272	3,100	8,493	2,417	78,362	12.2
Total 59: Institutions - Adult Jails	80,989	89,272	3,100	8,493	2,417	78,362	12.2
61: Head Start, Federal							
61516: Head Start Regular 15-16	0	1,070,141	4,410	1,087,459	5,556	(22,874)	102.1
61517: Head Start Regular 16-17	4,722,203	4,722,203	397,454	1,328,363	1,989,415	1,404,425	70.3
61526: Head Start Training 15-16	0	(4,855)	0	8,593	0	(13,448)	(177.0)
61527: Head Start Training 16-17	49,077	49,077	2,425	7,707	11,630	29,740	39.4
Total 61: Head Start, Federal	4,771,280	5,836,566	404,289	2,432,123	2,006,601	1,397,842	76.1
64: Limited English Proficienc							
64506: Limited English 15-16	0	0	0	845	0	(845)	100.0
64507: Limited English 16-17	389,632	751,581	27,876	248,561	89,966	413,053	45.0
Total 64: Limited English Proficienc	389,632	751,581	27,876	249,407	89,966	412,208	45.2
65: Transitional Bilingual, St							
65000: Transitional Bilingual	4,677,479	4,677,479	371,668	2,320,946	2,096,058	260,475	94.4

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Total 65: Transitional Bilingual, St	4,677,479	4,677,479	371,668	2,320,946	2,096,058	260,475	94.4
68: Indian Education, Federal							
68506: Indian Education 15-16	0	0	0	0	0	0	100.0
68507: Indian Education 16-17	265,103	260,333	21,049	129,327	119,678	11,328	95.6
Total 68: Indian Education, Federal	265,103	260,333	21,049	129,327	119,678	11,328	95.6
69: Other Compensatory Program							
69200: District Conferences	0	15,229	0	5,608	333	9,287	39.0
Total 69: Other Compensatory Program	0	15,229	0	5,608	333	9,287	39.0
73: Summer School							
73000: Summer School - District	540,231	672,174	8,320	53,060	48,462	570,652	15.1
73010: Summer School - Buildings	0	4,205	0	0	0	4,205	0.0
73130: Summer School-Targeted	0	0	0	167	0	(167)	100.0
73140: Summer School -Enrichment	0	0	0	17,607	0	(17,607)	100.0
73880: Summer School - Partner School	56,705	56,705	0	0	0	56,705	0.0
Total 73: Summer School	596,936	733,084	8,320	70,834	48,462	613,788	16.3
74: Highly Capable, State							
74000: Highly Capable	1,163,428	1,163,428	101,358	543,735	467,680	152,013	86.9
Total 74: Highly Capable, State	1,163,428	1,163,428	101,358	543,735	467,680	152,013	86.9
79: Other Instructional Pgms							
79000: Other Instructional Programs	10,050,445	5,661,601	0	0	0	5,661,601	0.0
79010: Tuition Based Preschool	468,000	589,752	38,669	242,809	189,405	157,538	73.3
79040: Head Start Contributions	0	379	0	0	0	379	0.0
79099: Student Incentives	0	2,000	0	0	0	2,000	0.0
79107: Early Childhood Ed 16-17	1,113,600	1,085,771	82,702	513,857	496,626	75,288	93.1
79136: Edge Foundation Grant 15-16	0	0	0	845	0	(845)	100.0
79167: City Truancy Grant 16-17	48,000	48,000	6,665	28,261	4,563	15,176	68.4
79187: Wallace Foundation 16-17	0	0	0	1,735	1,858	(3,593)	100.0
79206: JROTC - Army 15-16	0	0	0	3,381	0	(3,381)	100.0
79207: JROTC - Army 16-17	335,842	335,842	22,318	166,792	130,768	38,282	88.6
79227: Refugee Impact 16-17	12,000	6,800	3,000	3,187	3,000	613	91.0
79266: JROTC - Navy 15-16	0	0	0	845	0	(845)	100.0
79267: JROTC - Navy 16-17	208,249	208,249	13,531	84,309	79,411	44,530	78.6
79270: JROTC - Navy Start Up	0	1,663	1,058	1,725	20	(82)	104.9
79297: JROTC - Navy Orientation 16-17	0	818	1,097	1,694	0	(876)	207.1
79310: SPED Community Preschool	0	0	965	35,561	4,991	(40,552)	100.0

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79: Other Instructional Pgms							
79337: City of Tacoma Mini Grants 17	0	3,312	0	0	0	3,312	0.0
79345: Gates AP/IB Support	0	18,352	0	0	0	18,352	0.0
79387: ECEAP USDA Meals/Snacks 16-17	15,000	0	0	0	0	0	100.0
79447: WA STEM-NGA WBL Lab	0	15,000	1,311	5,084	1,563	8,353	44.3
79453: Family Literacy Project	0	11,500	0	0	0	11,500	0.0
79496: Tacoma Truancy Center 15-16	0	0	0	1,938	0	(1,938)	100.0
79497: Tacoma Truancy Center 16-17	63,877	63,877	4,691	27,254	27,702	8,921	86.0
79506: JROTC - Air Force 15-16	0	0	0	1,691	0	(1,691)	100.0
79507: JROTC - Air Force 16-17	201,062	201,062	16,227	98,051	93,975	9,036	95.5
79536: JROTC - Marines 15-16	0	0	0	1,691	0	(1,691)	100.0
79537: JROTC - Marines 16-17	203,186	203,186	15,425	94,792	92,999	15,394	92.4
79580: Curriculum Fundraising	0	515,468	22,710	270,230	49,497	195,741	62.0
79585: International Exchange Program	65,809	65,809	7,158	46,309	42,249	(22,750)	134.6
79590: Read 2 Me (formerly Werlin)	42,247	42,247	0	11,667	23,333	7,247	82.8
79625: McVento Workforce Proj 14-15	0	111	0	0	0	111	0.0
79626: McKinney Vento Workforce Proj.	0	0	0	423	0	(423)	100.0
79637: WaKIDS Implementation 16-17	0	2,243	0	0	0	2,243	0.0
79657: WaKIDS 16-17	13,598	13,598	0	9,572	0	4,026	70.4
79693: Lincoln Ctr Gates Grant	0	15,595	0	0	0	15,595	0.0
79733: Lincoln Ctr Extended Day Supp.	0	9,657	0	434	0	9,223	4.5
79747: UWT Dual Track ELL 16-17	46,200	46,200	469	936	0	45,264	2.0
79754: Greater Tacoma Community Fdtn	0	6,037	0	0	0	6,037	0.0
79755: Tacoma Schools Fdtn Awards	0	12,737	1,851	3,568	885	8,285	35.0
79780: Hilltop Artists	172,184	186,533	14,349	86,092	86,092	14,349	92.3
79797: GRADS-Early Achievers Proj. 17	0	8,620	722	2,251	195	6,174	28.4
79816: Tacoma Whole Child Int 15-16	0	0	0	0	15,615	(15,615)	100.0
79817: Tacoma Whole Child Int 16-17	202,241	202,241	0	12,288	0	189,953	6.1
79850: Arts Collaboration	31,425	31,425	326	4,483	3,555	23,387	25.6
79910: NFL Foundation	0	9,000	0	0	1,041	7,959	11.6
79946: Bridge to College Courses	0	32,870	468	18,764	656	13,450	59.1
79957: Art for the Sake of Art Prog.	0	10,000	2,104	3,276	208	6,515	34.8
Total 79: Other Instructional Pgms	13,292,965	9,667,555	257,818	1,785,792	1,350,209	6,531,554	32.4
89: Community Services							
89010: Facility Use	182,800	182,800	24,709	101,422	21,587	59,790	67.3

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89: Community Services							
89020: Facility Use - Fields	8,700	8,700	676	2,414	761	5,525	36.5
89030: Facility Use - Swim Pools	6,000	6,000	2,756	8,396	1,389	(3,785)	163.1
89040: Facility Use - Stadiums	32,200	32,200	5	3,329	307	28,564	11.3
89050: Facility Use - Theaters	70,800	70,800	9,201	77,614	15,948	(22,762)	132.1
89060: Facility Use - Other	42,000	42,000	12,753	77,265	9,714	(44,980)	207.1
89150: Summer Nutrition Svcs	115,071	115,071	0	0	0	115,071	0.0
Total 89: Community Services	457,571	457,571	50,100	270,441	49,706	137,424	70.0
97: District-Wide Support							
97000: District-Wide Support	50,897,692	51,779,859	4,178,400	25,344,378	24,486,308	1,949,172	96.2
97090: DWS Tech General Admin	1,700,000	1,700,000	3,424	1,376,850	85,609	237,541	86.0
97093: DWS Tech Util/Net	135,056	135,056	20,381	249,099	96,128	(210,171)	255.6
97460: DWS FB Non-Instructional	1,264,627	1,264,627	84,151	525,571	492,746	246,311	80.5
97580: DWS Security	827,319	897,449	74,612	489,560	435,110	(27,221)	103.0
97880: DWS Partner School	33,837	33,837	2,932	76,791	(23,797)	(19,157)	156.6
Total 97: District-Wide Support	54,858,531	55,810,828	4,363,899	28,062,249	25,572,103	2,176,475	96.1
98: Nutrition Svcs							
98000: Nutrition Services	11,924,855	11,924,855	1,379,916	7,270,848	4,687,665	(33,658)	100.3
98030: Nutrition Svcs - Summer	0	0	0	15,111	0	(15,111)	100.0
Total 98: Nutrition Svcs	11,924,855	11,924,855	1,379,916	7,285,959	4,687,665	(48,769)	100.4
99: Pupil Transportation							
99000: Pupil Transportation	12,975,632	13,005,483	1,640,706	6,333,116	5,867,154	805,213	93.8
99110: Transportation - Ex Curr	331,216	331,216	33,399	73,411	275,528	(17,723)	105.4
99120: Transportation - Field Trips	(1,011,093)	(1,038,356)	(41,481)	(301,488)	189,135	(926,003)	10.8
Total 99: Pupil Transportation	12,295,755	12,298,343	1,632,624	6,105,039	6,331,817	(138,513)	101.1
District Total	406,537,436	406,543,436	32,826,274	196,125,972	175,837,321	34,580,142	91.5

ASSOCIATED STUDENT BODY FUND

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

Run Date: April 03, 2017
Run Time: 8:46 am
Report ID: TS161.v6

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
Associated Student Body Fund As Of: **February 28, 2017**



	Current Year <u>Adopted</u> <u>Budget</u>	Current Year Year to Date <u>Actual</u>	Under Budget <u>(Over)</u>	% Current Year_ <u>Budget</u>	% Prior Year_ <u>Budget</u>
Resources Available					
Restricted Fund Balance					
819: Restricted to Fund Purposes	1,733,920	1,981,767	247,847	114.3	114.2
Total Restricted Fund Balance	1,733,920	1,981,767	247,847	114.3	114.2
Nonspendable and Assigned Fund Balance					
Total Nonspendable and Assigned Fund Balance	0	0	0	100.0	100.0
Total Beginning Fund Balance	1,733,920	1,981,767	247,847	114.3	114.2
Revenue					
1 - General Student Body	1,240,560	514,268	(726,292)	41.5	41.6
2 - Athletics	292,125	200,798	(91,327)	68.7	66.6
3 - Classes	468,985	103,731	(365,254)	22.1	30.5
4 - Clubs	2,084,545	307,985	(1,776,560)	14.8	15.2
6 - Private Money	125,125	3,963	(121,162)	3.2	2.4
Total Revenue	4,211,340	1,130,745	(3,080,595)	26.9	27.7
Total Resources Available	5,945,260	3,112,513	(2,832,747)	52.4	53.0
Uses of Resources					
Expenditures					
1 - General Student Body	1,341,802	400,697	941,105	29.9	32.0
2 - Athletics	271,387	223,620	47,767	82.4	67.5
3 - Classes	399,297	77,563	321,734	19.4	20.6
4 - Clubs	1,917,025	357,686	1,559,339	18.7	17.1
6 - Private Money	125,125	2,306	122,819	1.8	2.2
Total Expenditures	4,054,636	1,061,872	2,992,764	26.2	25.7
Total Uses of Resources	4,054,636	1,061,872	2,992,764	26.2	25.7
Ending Fund Balance	1,890,624	2,050,640	160,016	108.5	107.9

Run Date: April 03, 2017

Run Time: 8:47 am

Report ID: TS157.v5

TACOMA SCHOOL DISTRICT NO. 10
ASB Statement Of Revenue and Expenditure by BRC
Associated Student Body Fund February 28, 2017

<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	961	74	0	0	1,035	0	1,035
101 Arlington	636	1,765	1,576	2,010	826	0	826
103 Birney	8,991	3,338	2,859	6,600	9,469	0	9,469
104 Blix	1,622	284	518	2,100	1,388	0	1,388
105 Boze	9,839	7,133	12,443	26,620	4,529	0	4,529
107 Browns Pt	12,255	97	211	47,650	12,141	0	12,141
109 Bryant	7,393	1,058	643	20,000	7,808	0	7,808
110 Crescent Hts	862	2	0	540	864	0	864
113 DeLong	7,058	7,908	3,206	17,506	11,760	0	11,760
115 Downing	8,047	3,553	2,087	19,800	9,513	0	9,513
117 Edison	3,704	2,108	2,630	3,500	3,182	0	3,182
119 Fawcett	5,052	6,822	6,485	26,370	5,389	0	5,389
121 Fern Hill	278	0	0	9,000	279	0	279
123 Franklin	6,801	9,083	2,636	11,000	13,248	0	13,248
125 Geiger	3,454	1,846	2,655	6,750	2,645	0	2,645
133 Jefferson	2,904	36	130	7,150	2,810	0	2,810
135 Larchmont	2,424	2,988	0	14,000	5,412	0	5,412
137 Lister	5,668	1,119	908	20,750	5,880	0	5,880
139 Lowell	3,516	628	1,538	3,300	2,606	0	2,606
143 Lyon	2,863	713	458	2,300	3,118	0	3,118
147 Manitou Pk	4,529	969	906	13,875	4,592	0	4,592
149 Mann	287	5,734	771	300	5,250	0	5,250
151 McCarver	5,427	710	70	17,125	6,068	0	6,068
157 NE Tacoma	6,014	12,242	2,358	28,200	15,898	0	15,898
163 Pt Defiance	9,615	5,892	15,316	13,500	191	0	191
165 Reed	3,942	5,850	4,274	4,200	5,519	0	5,519
169 Roosevelt	3,670	393	0	2,900	4,063	0	4,063
175 Sheridan	4,018	6,689	1,059	15,000	9,649	0	9,649
177 Sherman	3,466	15,489	4,659	14,117	14,296	0	14,296
179 Stanley	1,262	2	0	2,000	1,265	0	1,265
181 Skyline	9,843	17,070	13,793	23,125	13,121	0	13,121
183 Wainwright	0	850	0	0	850	0	850
185 Washington	2,511	18,264	17,639	32,700	3,136	0	3,136
187 Whitman	706	1,666	699	2,000	1,673	0	1,673
189 Whittier	6,946	13	459	18,600	6,499	0	6,499
200 Giaudrone	48,369	24,814	9,485	69,410	63,699	0	63,699
202 Baker	105,060	24,309	14,765	52,920	114,603	0	114,603

Run Date: April 03, 2017

Run Time: 8:47 am

Report ID: TS157.v5

TACOMA SCHOOL DISTRICT NO. 10
ASB Statement Of Revenue and Expenditure by BRC
Associated Student Body Fund February 28, 2017

<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	70,268	28,266	50,928	92,700	47,606	0	47,606
208 Hunt	16,288	31	0	0	16,319	0	16,319
210 Jason Lee	27,998	8,687	15,920	58,550	20,765	0	20,765
212 Mason	70,418	18,800	6,109	95,500	83,109	0	83,109
216 Meeker	97,381	30,249	61,527	231,925	66,103	0	66,103
218 Stewart	36,448	19,863	16,129	29,400	40,182	0	40,182
220 Truman	67,583	59,261	30,979	95,075	95,864	0	95,864
221 First Creek	27,915	48,092	40,368	30,750	35,639	0	35,639
224 Foss	65,477	67,338	58,589	120,490	74,226	0	74,226
226 Lincoln	169,798	87,481	78,603	429,010	178,676	0	178,676
228 Mt Tahoma	225,185	74,681	85,063	359,548	214,803	0	214,803
230 Stadium	301,364	261,843	275,679	967,440	287,528	0	287,528
232 Wilson	315,640	124,645	114,698	762,245	325,588	0	325,588
234 Oakland	2,127	2,049	1,815	2,500	2,361	0	2,361
237 Tacoma School For The Arts	32,532	1,949	8,530	70,805	25,952	0	25,952
239 Science & Math Institute	37,997	6,644	8,596	24,780	36,045	0	36,045
607 Career & Technical Education	28,221	54	0	0	28,274	0	28,274
617 ASB Athletics & Activities	55,877	81,860	71,845	105,000	65,893	0	65,893
734 Young Ambassadors	23,257	17,439	9,261	22,000	31,434	0	31,434
District Total	1,981,767	1,130,745	1,061,872	4,054,636	2,050,640	0	2,050,640

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 2016-17, no new bond issues or bond refunding transactions are planned. The final cash payment of \$320M in November 2016 was the final cash drawn from the \$500M bond authority approved by voters in 2013. Finance staff will continue working with the district's financial advisors to structure debt payments and tax rates to minimize borrowing costs and keep a level property tax rate for its citizens.

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

For 2016-17, the following is the forecasted schedule of long-term debt:

Debt Service Fund - Schedule of Long-Term Debt For the Fiscal Year Ending August 31, 2017					
Bonds and Contracts Payable	Beginning Balance	Additions	Reductions	Ending Balance	Amount Due In One Year
2005 Refunding of 2001 UTGO	\$110,515,000	\$ -	\$110,515,000	\$ -	\$ -
2012 Refunding of '03,05,05A UTGO's	72,570,000	-	5,785,000	66,785,000	4,455,000
2015 Refunding of BAN	-	95,225,000	7,540,000	136,600,000	14,540,000
2014 UTGO	152,625,000	-	16,025,000	-	-
2015 UTGO	-	273,050,000	-	273,050,000	1,485,000
Long-Term Financing (Daktronics)	36,522	-	36,522	87,685,000	-
Total Bonds Payable	\$ 335,746,522	\$ 368,275,000	\$ 139,901,522	\$ 564,120,000	\$ 20,480,000

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

Run Date: April 03, 2017

Run Time: 8:48 am

Report ID: TS160.v5

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
Debt Service Fund As Of: February 28, 2017

	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	4,940,000	4,843,752	(96,248)	98.1	100.1
Total Restricted FB	4,940,000	4,843,752	(96,248)	98.1	100.1
Total Beginning Fund Balance	4,940,000	4,843,752	(96,248)	98.1	100.1
Revenue					
1 - Local Taxes	53,462,500	24,387,239	(29,075,261)	45.6	44.9
2 - Local Non-Tax	18,000	13,914	(4,086)	77.3	53.8
Total Revenue	53,480,500	24,401,153	(29,079,347)	45.6	79.1
Total Resources Available	58,420,500	29,244,905	(29,175,595)	50.1	80.9
Uses of Resources					
Expenditures					
728: Principal Payments	20,480,000	13,420,000	7,060,000	65.5	71.5
730: Interest Payments	26,754,412	13,466,306	13,288,106	50.3	22.5
790: Contractual Services - Other	750,000	1,097	748,903	0.1	0.0
Total Expenditures	47,984,412	26,887,404	21,097,008	56.0	18.1
Total Uses of Resources	47,984,412	26,887,404	21,097,008	56.0	82.1
Ending Fund Balance	10,436,088	2,357,501	(8,078,587)	22.6	46.8

Run Date: April 03, 2017
 Run Time: 8:50 am
 Report ID: TS156.v4

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account
 DFG/LTDG Fund **February 28, 2017**



<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	49,839,545	22,381,159	(27,458,386)	44.9	53,462,500	24,387,239	(29,075,261)	45.6
1 - Local Taxes	49,839,545	22,381,159	(27,458,386)	44.9	53,462,500	24,387,239	(29,075,261)	45.6
2 - Local Non-Tax								
23000: Investment Earnings	18,000	9,677	(8,323)	53.8	18,000	13,914	(4,086)	77.3
2 - Local Non-Tax	18,000	9,677	(8,323)	53.8	18,000	13,914	(4,086)	77.3
9 - Other Financing Sources								
91000: Sale of Bonds	110,515,000	0	(110,515,000)	0.0	0	0	0	100.0
96000: Sale of Refunding Bonds	0	104,407,839	104,407,839	100.0	0	0	0	100.0
9 - Other Financing Sources	110,515,000	104,407,839	(6,107,161)	94.5	0	0	0	100.0
<u>District Total</u>	<u>160,372,545</u>	<u>126,798,675</u>	<u>(33,573,870)</u>	<u>79.1</u>	<u>53,480,500</u>	<u>24,401,153</u>	<u>(29,079,347)</u>	<u>45.6</u>

CAPITAL PROJECTS FUND

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

Voters of Tacoma/Pierce County approved a \$450 million bond on February 6, 2001, a \$140 million capital project levy on February 9, 2010 and overwhelmingly approved a capital construction bond measure in the amount of \$500 million on February 12, 2013.

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

Modernize and replace existing school facilities

Wilson High School Phase II (*construction is currently underway*)
Arlington Elementary School (*construction is currently underway*)

Replace existing school facilities

Brown's Point Elementary School (*construction begins summer 2017*)
Mary Lyon Elementary School (*construction begins summer 2017*)
Birney Elementary School (*construction begins summer 2018*)
Grant Elementary School (*construction begins summer 2018*)
Boze Elementary School (*construction begins summer 2019*)
Downing Elementary School (*construction begins summer 2019*)
Hunt Middle School (*construction begins summer 2020*)

Construct new facilities

Science and Math Institute [SAMI] (*construction is currently underway*)

The current capital projects are as follows:

- The Phase II modernization project at Wilson High School has begun. The second phase of the Wilson High School replacement and modernization is a continuation of the Phase I replacement project completed in August 2006. A portion of the project included a new two-story academic building, improved electrical, heating and ventilation systems as well as renovating locker rooms and expanding the weight, wrestling and aerobics room. The remainder of the Phase II project will consist of a new music building, new athletic complex, and replacement of the remaining classroom wings and modernization of other buildings throughout the campus. The project is currently 89% complete as of January 2017 and the estimated completion date for this phase is spring 2017.
- Collaboration with Metro Parks for Point Defiance is ongoing for the new Science and Math Institute (SAMI) school construction project. It will feature eight SAMI classrooms, including two science labs, plus administrative space, an early learning center, and space for zoo staff and volunteers. Construction on this project began in August 2016 and is currently 23% complete as of January 2017. It is projected to open in fall 2017.
- The Stewart Middle School modernization is complete and opened in March 2017, six months earlier than its original opening date of September 2017. The newly modernized school is designed to house 700 students in a 125,000 square foot, three-story configuration. Stewart is on the historic registry and has never had a significant renovation.
- The Arlington Elementary replacement project broke ground in July 2016. It is the first school to be designed under the district's new Vision for the Elementary Learning Environment guidelines for building planning and design. The school is currently 33% complete and is anticipated to be complete in September 2017.
- Brown's Point Elementary is currently under design, which is expected to go on through the spring of 2017. The school is expected to be designed for approximately 55,000 square feet of innovative learning spaces.
- Mary Lyon is currently under design, which is expected to go on through the spring of 2017. The new building is expected to sustain a lifespan of 50 years while housing 54,000 square of innovative learning space.

Small Capital Projects - Districtwide Safety and Health Upgrades:

Projects scheduled for spring and summer 2017 include:

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

Run Date: April 03, 2017
Run Time: 8:54 am
Report ID: TS159.v7

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
Capital Projects Fund As Of: February 28, 2017



	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	324,395,400	321,093,630	(3,301,770)	99.0	111.6
862: Restricted from Levy Proceeds	4,354,600	12,443,487	8,088,887	285.8	137.2
Total Restricted Fund Balance	328,750,000	333,537,117	4,787,117	101.5	113.5
Assigned Fund Balance					
889: Assigned to Fund Purposes	1,250,000	796,483	(453,517)	63.7	111.0
Total Assigned Fund Balance	1,250,000	796,483	(453,517)	63.7	111.0
Total Beginning Fund Balance	330,000,000	334,333,600	4,333,600	101.3	113.5
Revenue					
1 - Local Taxes	9,950,000	4,742,979	(5,207,021)	47.7	48.1
2 - Local Non-Tax	2,134,300	1,530,754	(603,546)	71.7	346.7
4 - State - Special Purpose	19,883,220	11,597,543	(8,285,677)	58.3	0.3
9 - Other Financing Sources	500,000	0	(500,000)	0.0	100.2
Total Revenue	32,467,520	17,871,277	(14,596,243)	55.0	95.2
Total Resources Available	362,467,520	352,204,877	(10,262,643)	97.2	99.8
Uses of Resources					
Expenditures					
12 - Site Improvements	1,338,500	733,695	604,805	54.8	55.0
21 - New Buildings	48,793,000	15,432,115	33,360,885	31.6	20.3
22 - Remodeled Buildings	58,500,500	27,081,954	31,418,546	46.3	25.2
31 - Initial Equipment	17,487,000	5,974,384	11,512,616	34.2	17.8
35 - Instructional Technology	0	1,885,919	(1,885,919)	100.0	100.0
51 - Sale of Real Estate	0	23,237	(23,237)	100.0	100.0
52 - MODIFY REPORT FOR DESC	0	3,898	(3,898)	100.0	100.0
Total Expenditures	126,119,000	51,135,201	74,983,799	40.5	24.4
Total Uses of Resources	126,119,000	51,135,201	74,983,799	40.5	24.4
Ending Fund Balance	236,348,520	301,069,675	64,721,155	127.4	148.1

Run Date: April 03, 2017
Run Time: 8:54 am
Report ID: TS159.v7

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
Capital Projects Fund As Of: February 28, 2017



	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	324,395,400	321,093,630	(3,301,770)	99.0	111.6
862: Restricted from Levy Proceeds	4,354,600	12,443,487	8,088,887	285.8	137.2
Total Restricted Fund Balance	328,750,000	333,537,117	4,787,117	101.5	113.5
889: Assigned to Fund Purposes	1,250,000	(32,467,442)	(33,717,442)	2,597.4	47,387.9
Total Assigned Fund Balance	1,250,000	(32,467,442)	(33,717,442)	(2,597.4)	47,387.9
Total Ending Fund Balance	330,000,000	301,069,675	(28,930,325)	91.2	359.0

Run Date: April 03, 2017
Run Time: 8:55 am
Report ID: TS156.v4

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account
Capital Projects Fund February 28, 2017



<u>State Account</u> <u>District Account</u>	<u>Prior Year Adopted Budget</u>	<u>Prior Year Year to Date Actual</u>	<u>Over Budget (Under)</u>	<u>% Received</u>	<u>Current Year Adopted Budget</u>	<u>Current Year Year to Date Actual</u>	<u>Over Budget (Under)</u>	<u>% Received</u>
1 - Local Taxes								
11000: Local Property Tax	9,950,000	4,790,104	(5,159,896)	48.1	9,950,000	4,742,979	(5,207,021)	47.7
1 - Local Taxes	9,950,000	4,790,104	(5,159,896)	48.1	9,950,000	4,742,979	(5,207,021)	47.7
2 - Local Non-Tax								
23000: Investment Earnings	350,300	1,614,138	1,263,838	460.8	1,952,300	1,441,353	(510,947)	73.8
27000: Rentals & Leases	139,400	89,290	(50,110)	64.1	180,000	39,901	(140,099)	22.2
28000: Insurance Recoveries	0	0	0	100.0	0	0	0	100.0
29050: Mitigation Fees	2,000	1,364	(636)	68.2	2,000	49,500	47,500	2,475.0
2 - Local Non-Tax	491,700	1,704,792	1,213,092	346.7	2,134,300	1,530,754	(603,546)	71.7
4 - State - Special Purpose								
41300: State Matching - Paid Direct to District	13,160,000	33,634	(13,126,366)	0.3	19,883,220	11,597,543	(8,285,677)	58.3
4 - State - Special Purpose	13,160,000	33,634	(13,126,366)	0.3	19,883,220	11,597,543	(8,285,677)	58.3
9 - Other Financing Sources								
91000: Sale of Bonds	320,000,000	321,092,658	1,092,658	100.3	0	0	0	100.0
92000: Sale of Real Property	500,000	6,648	(493,352)	1.3	500,000	0	(500,000)	0.0
9 - Other Financing Sources	320,500,000	321,099,306	599,306	100.2	500,000	0	(500,000)	0.0
<u>District Total</u>	344,101,700	327,627,835	(16,473,865)	95.2	32,467,520	17,871,277	(14,596,243)	55.0

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 2016-17, the district has budgeted to receive \$575,000 in depreciation from the state for district buses. The district is planning to replace six buses in 2016-17 and six buses each year for the next three years. This plan includes upgrades, which address emerging safety requirements for the transportation of students.

The transportation vehicle fund financial statements are next in this section

Run Date: April 03, 2017

Run Time: 8:57 am

Report ID: TS162.v4

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
Transportation Vehicle Fund As Of: February 28, 2017

	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	1,620,000	1,728,970	108,970	106.7	81.0
Total Committed and Assigned FB	1,620,000	1,728,970	108,970	106.7	81.0
Total Beginning Fund Balance	1,620,000	1,728,970	108,970	106.7	81.0
Revenue					
2 - Local Non-Tax	4,000	4,171	171	104.3	64.0
4 - State - Special Purpose	625,000	0	(625,000)	0.0	0.0
9 - Other Financing Sources	10,000	0	(10,000)	0.0	0.0
Total Revenue	639,000	4,171	(634,829)	0.7	0.3
Total Resources Available	2,259,000	1,733,141	(525,859)	76.7	66.9
Uses of Resources					
Expenditures					
910: Barcoded Equipment	1,300,000	0	1,300,000	0.0	0.0
Total Expenditures	1,300,000	0	1,300,000	0.0	0.0
Total Uses of Resources	1,300,000	0	1,300,000	0.0	0.0
Ending Fund Balance	959,000	1,733,141	774,141	180.7	128.2

Run Date: April 28, 2017
 Run Time: 2:53 pm
 Report ID: TS156.v4

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account
Transportation Vehicle Fund February 28, 2017



State Account
District Account

	Prior Year Adopted Budget	Prior Year Year to Date Actual	Over Budget (Under)	% Received	Current Year Adopted Budget	Current Year Year to Date Actual	Over Budget (Under)	% Received
2 - Local Non-Tax								
23000: Investment Earnings	3,000	1,919	(1,081)	64.0	4,000	4,171	171	104.3
2 - Local Non-Tax	3,000	1,919	(1,081)	64.0	4,000	4,171	171	104.3
4 - State - Special Purpose								
44990: Transportation - Depreciation	575,000	0	(575,000)	0.0	625,000	0	(625,000)	0.0
4 - State - Special Purpose	575,000	0	(575,000)	0.0	625,000	0	(625,000)	0.0
9 - Other Financing Sources								
93000: Sale of Equipment	10,000	0	(10,000)	0.0	10,000	0	(10,000)	0.0
9 - Other Financing Sources	10,000	0	(10,000)	0.0	10,000	0	(10,000)	0.0
<u>District Total</u>	588,000	1,919	(586,081)	0.3	639,000	4,171	(634,829)	0.7

APPENDIX A

Year To Date Budget vs. Year To Date Actual

Table 1 & 2 displays the year to date budget versus year to date actual for both revenues and expenditures. The budget spread is calculated using a weighted average based upon the last three years (Fiscal Years 13/14, 14/15, & 15/16) of actual data. The weighted average is applied to the current year budget to derive at the year to date budget amount as displayed in Tables 1 & 2. Due to the unpredictable nature of revenues and expenditures, the year to date budget may not truly reflect the operations of the district from year to year.

Table 1 Year To Date Revenues

Revenue Sources	Year To Date Budget	Percent of Total	Year To Date Actual *	Percent of Total	Variance over/(under)
Local Taxes	\$ 39,292,634	20.92%	\$ 40,561,099	22.00%	\$ 1,268,465
Local Non-Tax	3,392,345	1.81%	4,082,843	2.21%	690,498
State, General Purpose	97,004,652	51.66%	96,954,865	52.59%	(49,787)
State, Special Purpose	28,972,291	15.43%	25,019,280	13.57%	(3,953,011)
Federal, General Purpose	135,334	0.07%	136,225	0.07%	891
Federal, Special Purpose	17,036,710	9.07%	15,793,266	8.57%	(1,243,444)
Revenue - Other District	1,463,286	0.78%	1,233,286	0.67%	(230,000)
Revenue - Other Agencies	483,618	0.26%	521,807	0.28%	38,189
Revenue - Other Financing	-	0.00%	49,665	0.03%	49,665
Total Revenue	\$ 187,780,870	100.00%	\$ 184,352,336	100.00%	\$ (3,428,534)

Table 2 Year To Date Expenditures

Expenditure Objects	Year To Date Budget	Percent of Total	Year To Date Actual *	Percent of Total	Variance (over)/under
Certificated Salaries	\$ 90,489,572	45.46%	\$ 88,513,129	45.13%	\$ 1,976,443
Classified Salaries	33,954,614	17.06%	33,725,022	17.20%	229,592
Employee Benefits	46,029,186	23.12%	47,187,617	24.06%	(1,158,431)
Supplies and Materials	10,576,015	5.31%	9,263,002	4.72%	1,313,013
Contractual Services	17,298,324	8.69%	16,377,431	8.35%	920,893
Local Mileage & Travel	368,646	0.19%	515,692	0.26%	(147,046)
Capital Outlay	331,927	0.17%	545,217	0.28%	(213,290)
Total Expenditures	\$ 199,048,284	100.00%	\$ 196,127,110	100.00%	\$ 2,921,174

* Actual data through February 2017

APPENDIX B

Financial Statement 2016-17				
	(1) Budget	(2) Projection Method 1	(3) Projection Method 2	(4) Variance (1) vs. (3)
Beginning Fund Balance	\$ 42,518,240	\$ 43,251,597	\$ 43,251,597	\$ 733,357
Revenue	395,518,282	384,034,478	389,848,260	(5,670,022)
Other Financing Sources	1,700,000	450,539	484,557	(1,215,443)
Total Resources Available	439,736,522	427,736,614	433,584,414	(6,152,108)
Expenditures	406,537,436	409,827,087	402,298,453	4,238,983
Other Financing Uses	-	-	-	-
Total Use of Resources	406,537,436	409,827,087	402,298,453	4,238,983
Ending Fund Balance	<u>\$ 33,199,086</u>	<u>\$ 17,909,526</u>	<u>\$ 31,285,962</u>	<u>\$ (1,913,124)</u>
Detail of Ending Fund Balance				
Nonspendable - Inventory & Prepaid Items	\$ 3,336,218	\$ 3,336,215	\$ 4,283,413	\$ 947,195
Committed to Debt & Fiscal Management	14,812,478	15,238,291	14,352,355	(460,123)
Committed to Encumbrances	627,218	627,218	856,645	229,427
Committed to Contingencies	1,000,000	-	-	(1,000,000)
Restricted for Carryover	400,000	831,525	633,566	233,566
Restricted for Debt Service	-	-	-	-
Assigned to Carryover	150,000	1,600,140	1,787,883	1,637,883
Assigned to Curriculum & Instruction	-	1,304,031	1,814,304	1,814,304
Assigned to Future Operations	12,873,172	(5,027,894)	7,557,796	(5,315,376)
Unassigned Fund Balance	-	-	-	-
Total Fund Balance	\$ 33,199,086	\$ 17,909,526	\$ 31,285,962	\$ (1,913,125)
Method 2 projections are used for all tables and graphs in this report.				

**GRANT ACTIVITY FOR 2016-2017
AS OF February 2017**

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	6,271,582		6,271,582	313,400	5,244,349		5,557,749	713,833
SPED IDEAB Preschool	2451X	230,010		230,010	11,494	222,893		234,387	(4,377)
SPED Safety Net	2456X	909,660		909,660		666,835		666,835	242,825
CTE Perkins Grant	3850X	253,800		253,800	12,683	153,332		166,015	87,785
T1 SIG Cohort III 13-14	5140X	2,131,143		2,131,143	106,496	1,755,702		1,862,198	268,945
T1-A Disadvantaged	5150X	10,833,596		10,833,596	541,371	9,523,883		10,065,254	768,342
Title X Part C Educ. For Homel	5153X	42,318		42,318	2,115	29,587		31,702	10,616
Title 1-Part D-N&D Remann Hall	5160X	108,022		108,022	5,398	97,810		103,208	4,814
ESEA Priority/Focus Schools	5163X	260,000		260,000	10,852	166,748		177,600	82,400
T2-A Teacher Quality	5247X	1,861,400		1,861,400	93,017	2,126,719		2,219,736	(358,336)
Learning Assistance Program	55500	8,561,928		8,561,928	426,542	7,948,214		8,374,757	187,171
Remann Hall	56510	580,934	76,564	657,498	19,823	1,188,333		1,208,156	(550,658)
T1-D Neglected & Delinquent	5751X	107,783		107,783	5,386	102,845		108,231	(448)
Collection of Evidence	58020	25,000		25,000		55,464		55,464	(30,464)
Certification Bonus	5807X	1,594,935		1,594,935		1,293,921		1,293,921	301,014
Safe Routes to School	58136	2,846		2,846	186	12,984		13,170	(10,324)
State RAD Grant	5814X	357,686		357,686	17,874	446,248		464,122	(106,436)
Beginning Ed Support Team	58316								
College Readiness Initiative	5856X	28,677		28,677		41,207		41,207	(12,530)
Navigation 101 College Ready	5862X	5,662		5,662		12,243		12,243	(6,581)
Non-Title I Priority Schools	5863X	20,548		20,548	761	14,439		15,200	5,348
Admin Intern Program	5865X	12,840		12,840		3,098		3,098	9,742
Recruiting WA Teachers	5866X	21,250		21,250	1,047	13,050		14,096	7,154
Wa FIRST-1st Robotics Compet.	5867X	11,830		11,830		17,235		17,235	(5,405)
WA 1st Robotics Grant	5868X	6,180		6,180	153	1,818		1,970	4,210
Wa FIRST-1st Tech Challenge	5869X	3,200		3,200	311	3,393		3,703	(503)
TPEP Teacher Training Funds	5877X				4,993	14,876		19,868	(19,868)
Inst - Juveniles in Adult Jail	59100	84,795		84,795	3,853	25,297		29,149	55,646
Head Start Regular	6151X	6,400,541		6,400,541	534,158	4,964,646		5,498,805	901,736
Head Start Training	6152X	48,866		48,866	4,643	60,408		65,052	(16,186)
Limited English Proficiency	6450X	766,612		766,612	11,763	488,996		500,759	265,853
Transitional Bilingual	65000	3,122,493	1,554,986	4,677,479		9,027,934		9,027,934	(4,350,455)
Indian Education	6850X	123,420		123,420	7,117	285,778		292,895	(169,475)
Highly Capable	74000	286,652		286,652		1,169,713		1,169,713	(883,061)
Other Instructional Programs	79000	6,541,104		6,541,104					6,541,104
Early Childhood Ed	7910X	1,085,771		1,085,771		1,116,889		1,116,889	(31,118)
Edge Foundation Grant	7913X					845		845	(845)
JROTC - Army	7920X	107,286	228,556	335,842		635,465		635,465	(299,623)
Refugee Impact	7922X	8,000		8,000		8,725		8,725	(725)
JROTC - Navy	7926X	69,356	138,893	208,249		338,586		338,586	(130,337)
JROTC - Navy Start Up	79270	1,663		1,663		3,083		3,083	
JROTC - Navy Orientation	7929X	818		818		2,971		2,971	(2,153)
City of Tacoma Mini Grants	7933X	3,312		3,312		997		997	2,315
Gates AP/IB Support	79345	18,352		18,352		2,776		2,776	15,576
Washington STEM - Lincoln	79441								
Family Literacy Project	79453	11,500		11,500					11,500
JROTC - Air Force	7950X	61,275	139,787	201,062		390,444		390,444	(189,382)
JROTC - Marines	7953X	61,208	141,978	203,186		383,990		383,990	(180,804)
McKinney-Vento Workforce Proj	7962X	111		111		423		423	(312)

**GRANT ACTIVITY FOR 2016-2017
AS OF February 2017**

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)
WaKIDS	7965X	13,598		13,598		26,139		26,139	(12,541)
Lincoln Ctr Intelligence +Char	79693	16,178		16,178	343	7,475		7,819	8,359
Lincoln Center Extn Day Pgm	79733	9,657		9,657		1,088		1,088	8,569
UWT Dual Track ELL	7974X					6,118		6,118	(6,118)
The Greater Tacoma Comm Found.	79754	6,037		6,037					6,037
The Greater Tacoma Comm Found.	79755	12,737		12,737		17,517		17,517	(4,780)
GRADS-Early Achievers Project	7979X	10,000		10,000	466	6,217		6,684	3,316
Tacoma Whole Child Initiative	79815					15,393		15,393	(15,393)
Tacoma Whole Child Initiative	7981X					4,058		4,058	(4,058)
GRAND TOTAL		53,116,572	2,280,764	55,397,336	2,136,245	50,149,195		52,285,441	3,113,316



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

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