

Date: March 8, 2019

To: Board of Directors

From: Rosalind Medina, Chief Financial Officer 

Subject: December 2018 Unaudited Financial Report

This report provides a brief summary of the general fund financial operations through December 31, 2018. Enrollment information also includes the official state count through the month of December 2018 and the projected annual average full-time equivalent (FTE) students for the year.

**Table 1** displays a comparison of summary financial data through the period ending December 31 for fiscal years 2017-18 and 2018-19.

**Table 1**

General Fund Comparison for the fiscal period ended	December 31, 2017	December 31, 2018	Variance Higher/(lower)
Beginning Fund Balance	\$ 34,036,362	\$ 32,969,307	\$ (1,067,056)
Revenue	137,508,339	169,448,203	31,939,865
Other Financing Sources	13,393	24,395	11,002
Total Resources Available	171,558,094	202,441,905	30,883,811
Expenditures	138,788,514	148,895,813	10,107,300
Other Financing Uses-Transfers Out	-	-	-
Total Use of Resources	138,788,514	148,895,813	10,107,300
Ending Fund Balance	\$ 32,769,581	\$ 53,546,092	\$ 20,776,510

## **REVENUES**

- General fund revenues and other financing sources as of December 31, 2018 were \$169,472,599. This was \$31,950,867 (+23.2%) more than this time last year.

### **Highlights:**

- **Local tax** revenues consist of tax receipts from the educational programs and operations levies. In February 2018, Tacoma voters approved a levy that would allow the district to collect \$72 million a year, although under the state's new formula, the district will only be allowed to collect \$43 million a year. Local tax revenues increased \$392,866 (+1.0%) compared to this time last year and represent calendar year collections. This variance reflects a difference in the timing of when revenue was collected last year compared to this year. Overall, tax revenue will decrease over the course of the year due to the legislative changes in local voter-approved levy capacity which currently only allows the district to collect \$1.50 per \$1,000 of district property values.
- **Local non-tax** revenue consists of student lunch receipts, sales from vocational programs, tuition for summer school, interest earned from the investment of available cash, and several other small sources.

Revenue in this category increased \$227,436 (+8.3%) compared to this time last year. This variance is the result of the following:

- \$203,856 increase insurance recoveries
  - \$189,514 increase in investment earnings
  - \$74,174 decrease in tuition collected from foreign exchange students.
  - The remaining difference is due to smaller variances in several other programs
- **State general purpose** revenue comes from two sources – Apportionment and Local Effort Assistance (LEA). Apportionment is the revenue received through a state funding formula that is based on the average number of students enrolled which drives the number of staff allocated to the district. Starting in the 2018-19 school year, the formula also includes a supplemental regionalization factor which is based on local housing cost factors. LEA is revenue provided by the state to equalize local levy rates for districts with a proportionally lower assessed valuation tax base. The state calculates a statewide average levy rate and if, when compared with the statewide rate, the local district's levy rate is higher, the state provides LEA funds to the district to help reduce the local tax burden on taxpayers. In addition to these two sources, the Legislature has included a one-time hold-harmless provision of \$12 million to the Tacoma district for the 2018-19 school year. Tacoma qualified for this provision because local tax revenue, under the new funding structure, is less than what the district would have received under prior formulas.

Revenue in this category increased \$28,186,344 (+41.2%) compared to this time last year. This variance was the result of the following:

- Total apportionment revenue increased \$27,857,263 from last year at this time, due to increases in school and district generated entitlement as well as the inclusion of the district's \$12 million one-time hold-harmless provision.
- LEA increased \$328,815 from this time last year
- The remaining difference is due to smaller variances in several other programs

- **State special purpose** revenue consists of funding for the following programs: Special Education, Learning Assistance Program (LAP), Remann Hall, Transitional Bilingual, Child Nutrition Services, Student Transportation, Special & Pilot Programs, as well as various other small instructional programs.

Revenue in this category increased \$3,423,021 (+18.0%) compared to this time last year. This variance was the result of the following:

- \$2,935,151 increase in Special Education revenue due to a projected increase of 172 resident FTE
- \$1,147,725 decrease in transitional bilingual revenue due to a delay in allocations being awarded, as a result of a delay in approvals
- \$963,490 increase in Learning Assistance Program (LAP) and LAP – High Poverty due to the Certificated Instructional Staff (CIS) salary increases
- \$837,637 increase in transportation operations revenue due to the compensation increase with the passage of E2SSB 6362
- The remaining difference is due to smaller variances in several other programs

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

Revenue in this category increased \$75,119 (+0.8%) compared to this time last year. This variance was the result of the following:

- \$580,588 increase in supplemental Special Education funding
- \$500,109 increase in Head Start support due to timing differences from when funds were received last year
- \$380,072 decrease in USDA commodities
- \$364,185 decrease in free & reduced meal reimbursement
- \$138,475 decrease in Limited English proficiency funding
- The remaining variance is due to smaller variances in several other programs

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

Revenue in this category decreased \$304,704 (-101.9%) compared to this time last year. This variance was the result of the following:

- \$214,919 decrease in revenue for Early Childhood Education and Assistance Program (ECEAP) due to a correction made in 2018-19, as a result of an inaccurate accrual to the 2017-18 funding amount
- The remaining variance is due to smaller variances in several other programs

Revenue from various sources and the increases or decreases from this time last year are shown in **Table 2**.

**Table 2**

<b>Revenue and Other Financing Sources Comparison by Year</b>					
<b>Revenue Source</b>	<b>Through December 2017</b>	<b>Percent of Total</b>	<b>Through December 2018</b>	<b>Percent of Total</b>	<b>Variance higher/(lower)</b>
Local Taxes	\$ 37,764,510	27.46%	\$ 38,157,376	22.52%	\$ 392,866
Local Non-Tax	2,731,612	1.99%	2,959,048	1.75%	227,436
State, General Purpose	68,442,712	49.77%	96,629,056	57.02%	28,186,344
State, Special Purpose	18,996,569	13.81%	22,419,590	13.23%	3,423,021
Federal, General Purpose	73,662	0.05%	45,329	0.03%	(28,333)
Federal, Special Purpose	9,183,492	6.68%	9,258,611	5.46%	75,119
Revenue - Other Districts	16,809	0.01%	(15,076)	(0.01%)	(31,885)
Revenue - Other Agencies	298,972	0.22%	(5,732)	(0.00%)	(304,704)
Revenue - Other Financing	13,393	0.01%	24,395	0.01%	11,002
<b>Total Revenue</b>	<b>\$ 137,521,732</b>	<b>100.00%</b>	<b>\$ 169,472,599</b>	<b>100.00%</b>	<b>\$ 31,950,867</b>

## **EXPENDITURES**

- General fund expenditures through December 31, 2018 were \$148,895,813; this was \$10,107,300 (+7.3%) more than this time last year.

### **Highlights:**

- **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 \$8,325,050 (+13.7%) from this time last year. This variance was the result of the following:

- \$9,184,914 increase in regular salaries due to an increase of 4 FTE compared to this time last year as well as negotiated salary increases, including a +14.4% increase for teachers
- \$620,817 decrease in optional day wages due to the new Tacoma Education Association (TEA) agreement with the district which reformatted budgeted optional days into base salary calculation and professional development
- \$258,227 decrease in extra work pay
- The remaining difference is due to smaller variances in several other programs

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

Expenditures in this category increased \$1,271,386 (+5.3%) from this time last year. This variance was the result of the following:

- \$1,136,097 increase in in regular salaries due to negotiated salary increases, including a +14% increase for professional technical employees and +19% for office professionals and paraeducators
- The remaining difference is due to smaller variances in several other programs

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

Expenditures in this category increased \$2,004,010 (+5.7%) compared to this time last year. This variance is a result of an increase of 3 total FTE and raised rates for the 2018-19 school year.

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

Expenditures in this category decreased \$1,503,247 (-20.3%) compared to this time last year. This variance was the result of the following:

- \$881,229 decrease in instructional technology replacement from the purchase of HP notebooks, charging stations and laptop batteries made in 2017-18
- \$485,339 decrease in IT non-capitalized equipment due to purchases made from Title I funds last year to buy HP notebooks for 11 district schools
- \$396,688 increase in textbooks, teaching materials & curriculum supplies purchased through the Curriculum & Instruction department
- \$250,939 decrease in total food costs
- The remaining variance is due to smaller variances in several other programs

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

Expenditures in this category increased \$393,973 (+3.9%) compared to this time last year. This variance was the result of the following:

- \$3,701,017 increase in general liability insurance due to an adjustment in how these payments are accounted for, in order to better align with GAAP (Generally Accepted Accounting Principles), as well as a significant cost increase in current insurance premiums
- \$2,022,193 decrease in the transportation base rate due to a timing difference of when payments were made this year vs last year
- \$412,718 decrease in district utilities due to a timing difference of when payments were made this year vs last year
- \$354,111 increase in district-wide software licensing, including the renewal of i-Ready math & reading
- \$223,734 decrease in architects & engineers from a contracted facilities condition assessment performed last school year
- The remaining variance is due to smaller variances in several other programs

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

Expenditures in this category decreased \$329,409 (-41.2%) compared to this time last year. This variance was the result of the following:

- \$262,889 decrease in non-barcoded equipment, including the purchases made in 2017-18 for salt spreaders and four new Chevy trucks for Facilities, and three new Ford vehicles for Safety & Security
- The remaining variance is due to smaller variances in several other programs

The levels of expenditures within various object categories and the increases or decreases from this time last year are shown in **Table 3**.

**Table 3**

<b><u>Expenditure and Other Financing Uses Comparison by Year</u></b>					
<b>Expenditure Objects</b>	<b>Through December 2017</b>	<b>Percent of Total</b>	<b>Through December 2018</b>	<b>Percent of Total</b>	<b>Variance higher/(lower)</b>
Certificated Salaries	\$ 60,736,460	43.76%	\$ 69,061,510	46.38%	\$ 8,325,050
Classified Salaries	24,101,801	17.37%	25,373,187	17.04%	1,271,386
Employee Benefits	35,292,526	25.43%	37,296,536	25.05%	2,004,010
Supplies and Materials	7,425,237	5.35%	5,921,990	3.98%	(1,503,247)
Contractual Services	10,151,308	7.31%	10,545,281	7.08%	393,973
Local Mileage & Travel	281,309	0.20%	226,847	0.15%	(54,462)
Capital Outlay	799,872	0.58%	470,463	0.32%	(329,409)
<b>Total Expenditures</b>	<b>\$ 138,788,514</b>	<b>100.00%</b>	<b>\$ 148,895,813</b>	<b>100.00%</b>	<b>\$ 10,107,300</b>

### **FUND BALANCE**

Fund balance is the excess of assets of a governmental unit over its liabilities (i.e., beginning fund balance plus revenues, less expenditures and transfers, equals ending fund balance). In accordance with Government Accounting Standards Board (GASB) Statement 54, *Fund Balance Reporting and Governmental Fund Type Definition* are as follows: Nonspendable, Restricted, Committed, Assigned or Unassigned. Funds that are designated for a specific purpose are placed in fund balance accounts per the Board's Debt and Fiscal Management Policy 6015 and generally accepted accounting principles (GAAP). The Debt and Fiscal Management Regulation targets the fund balance to be 5% of budgeted general fund revenues less other financing sources, and for the month of November, the district is at 11.52%. These fund balance accounts are structured to facilitate the prudent fiscal operation of the district. These accounts should remain at the designated levels unless there is substantial change in the district's operational requirements. The accounts are frequently reviewed in relation to board policies and GAAP requirements.

**Table 4** shows a comparison of fund balance as of December 31, 2017 and December 31, 2018. The fund balance fluctuates with both the receipt of revenues and the flow of expenditures. This yearly cycle of revenues and expenditures is considered when developing both projections for the current year and the budget for the upcoming year. The district has earmarked all available funds, not otherwise restricted, committed or assigned to be placed in the assigned to future operations category as a onetime source to help balance future operating budgets.



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**Table 4**

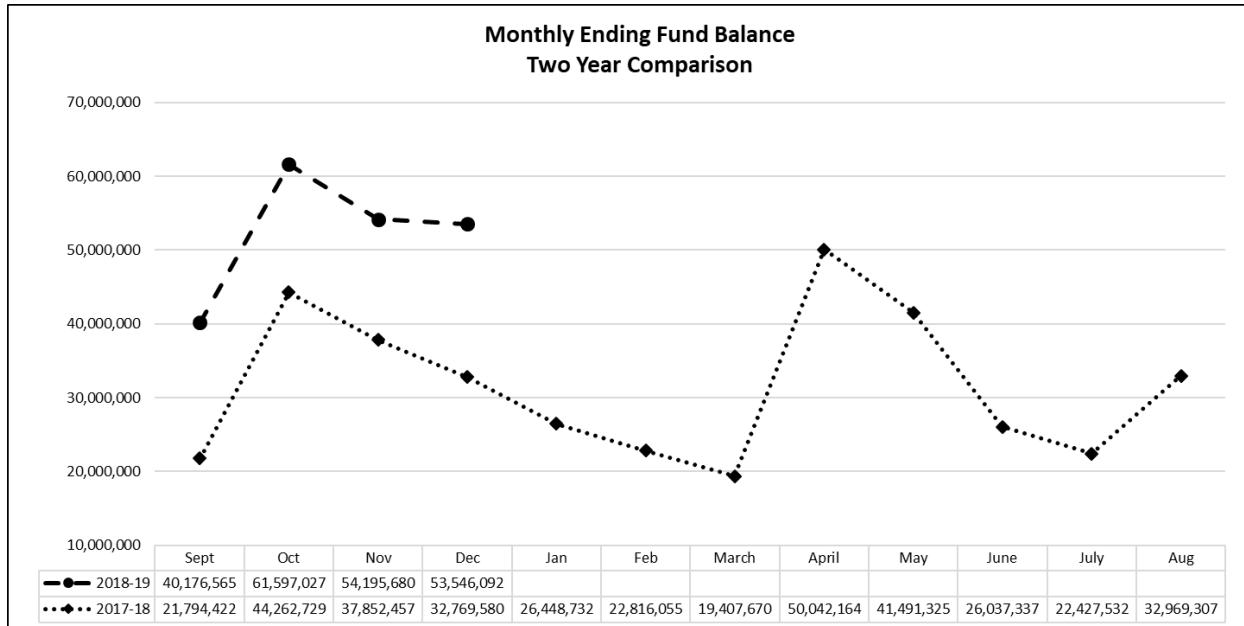
Fund Balance Descriptions for the fiscal period ended	Fund Balance Comparison by Year				
	December 2017	Percent of Revenue	December 2018	Percent of Revenue	Variance higher/(lower)
Nonspendable - Inventory & Prepaid Items	\$ 4,294,404	1.03%	\$ 4,294,404	0.92%	\$ -
Committed to Debt and Fiscal Management	-	0.00%	-	0.00%	-
Committed to Encumbrances	1,361,223	0.33%	213,631	0.05%	(1,147,592)
Committed to Contingencies	-	0.00%	1,000,000	0.22%	1,000,000
<b>Total Debt &amp; Fiscal Management Fund Balance</b>	<b>\$ 5,655,627</b>	<b>1.36%</b>	<b>\$ 5,508,035</b>	<b>1.18%</b>	<b>\$ (147,592)</b>
Restricted for Carryover	\$ 655,799	0.16%	\$ 1,060,151	0.23%	\$ 404,352
Restricted for Debt Service	425,906	0.10%	425,906	0.09%	-
Assigned to Carryover	1,459,648	0.35%	1,050,624	0.23%	(409,024)
Assigned to Curriculum & Instruction	2,938,537	0.71%	2,083,677	0.45%	(854,860)
Assigned to Future Operations	7,564,935	1.82%	7,600,551	1.63%	35,616
<b>Restricted or Assigned Fund Balance</b>	<b>\$ 13,044,825</b>	<b>3.14%</b>	<b>\$ 12,220,909</b>	<b>2.63%</b>	<b>\$ (823,917)</b>
<b>Total Nonspendable, Restricted, Committed and Assigned Fund Balance</b>	<b>\$ 18,700,452</b>	<b>4.51%</b>	<b>\$ 17,728,944</b>	<b>3.81%</b>	<b>\$ (971,509)</b>
Unassigned Fund Balance	\$ (1,266,782)	-0.31%	\$ 20,029,853	4.31%	21,296,635
Unassigned for Minimum FB Policy	\$ 15,335,910	3.70%	\$ 15,787,294	3.40%	451,384
<b>Total Unassigned Fund Balance</b>	<b>\$ 14,069,129</b>	<b>3.39%</b>	<b>\$ 35,817,148</b>	<b>7.70%</b>	<b>\$ 21,296,635</b>
<b>Total Fund Balance</b>	<b>\$ 32,769,580</b>	<b>7.90%</b>	<b>\$ 53,546,092</b>	<b>11.52%</b>	<b>\$ 20,776,511</b>
<b>Revenue less other financing</b>	<b>\$ 414,964,229 *</b>		<b>\$ 464,960,591 **</b>		

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

\*\* 2017-18 budgeted revenue less other financing sources

**Table 5** shows a two-year history of the monthly ending fund balance. The ending fund balance will appropriately fluctuate based upon when certain revenues are received and expenses accrued. The fund balance typically increases in October and April when the district receives property tax revenue.

**Table 5**



### **Cash Management**

In addition to the fund balance, another key performance indicator used to monitor the financial health of the district is cash on hand. The district uses cash to meet payroll and pay bills as they arise. Because revenue is not received on a regular schedule over the course of the year, the cash on hand balance will fluctuate as those expenditures occur. For the month of December, total cash on hand was \$71,202,991 and daily expenditures amounted to \$1,142,479 per day which when used in the formula [cash on hand / daily expenditures] equates to 62.32 days of cash on hand.

**Table 6** displays a comparison of cash on hand records through the period ending December 31 for fiscal years 2017-18 and 2018-19.

**Table 6**

<b><u>Cash Balance Comparison by Year</u></b>				
	<b>December 2017</b>	<b>December 2018</b>	<b>Variance higher/(lower)</b>	
230 - Cash with Key Bank	\$ (288,559)	\$ 216,829	\$ 505,388	
240 - Cash with Treasurer	6,273,870	3,428,497	(2,845,373)	
241 - Warrants Outstanding	(6,045,065)	(377,336)	5,667,729	
45x - Investments	51,740,000	67,935,000	16,195,000	
<b>Total Cash on Hand</b>	<b>\$ 51,680,246</b>	<b>\$ 71,202,991</b>	<b>\$ 19,522,745</b>	
<b>Avg Daily Balance</b>	<b>\$ 1,667,105</b>	<b>\$ 2,296,871</b>	<b>\$ 629,766</b>	
<b>Days Cash on Hand</b>	<b>46.42</b>	<b>62.32</b>	<b>15.91</b>	

### **ENROLLMENT**

State funding for school districts is based on the annual average full-time equivalent (FTE) students enrolled in the district. FTE is calculated based on the number of classroom hours of instruction received.

The budgeted annual average FTE enrollment of 28,235 is based on the demographer's October projection including a 0.5% discount and a 3 year weighted average of October to year-end enrollment. Monthly budgeted enrollment is also based on a three year weighted average.

**Table 7** shows monthly budgeted, projected enrollment counts and actual counts through December 2018. The projected annual adjusted average is currently 59 FTE more than the budgeted average.

**Table 7**

<b>Budget vs. Projected Enrollment K-12 Full Time Equivalent (FTE) Enrollment</b>				
	Month	Monthly Budget	Monthly Projected	Variance
	* Sep - 18	27,668	27,497	(171)
	* Oct - 18	27,659	27,727	68
	* Nov - 18	27,736	27,805	69
	* Dec - 18	27,716	27,807	91
	Jan - 19	27,661	27,752	91
	Feb - 19	27,561	27,651	90
	Mar - 19	27,538	27,628	90
	Apr - 19	27,397	27,485	88
	May - 19	27,384	27,473	89
	Jun - 19	27,282	27,369	87
<b>Average</b>		27,560	27,619	59
Running Start		268	293	25
TCC Fresh Start		176	205	29
Reengagement		147	112	(35)
Goodwill		32	34	2
Alternative Learning Experience		52	32	(20)
<b>Adjusted Average</b>		28,235	28,294	59
<b>* Actual data through December 2018</b>				

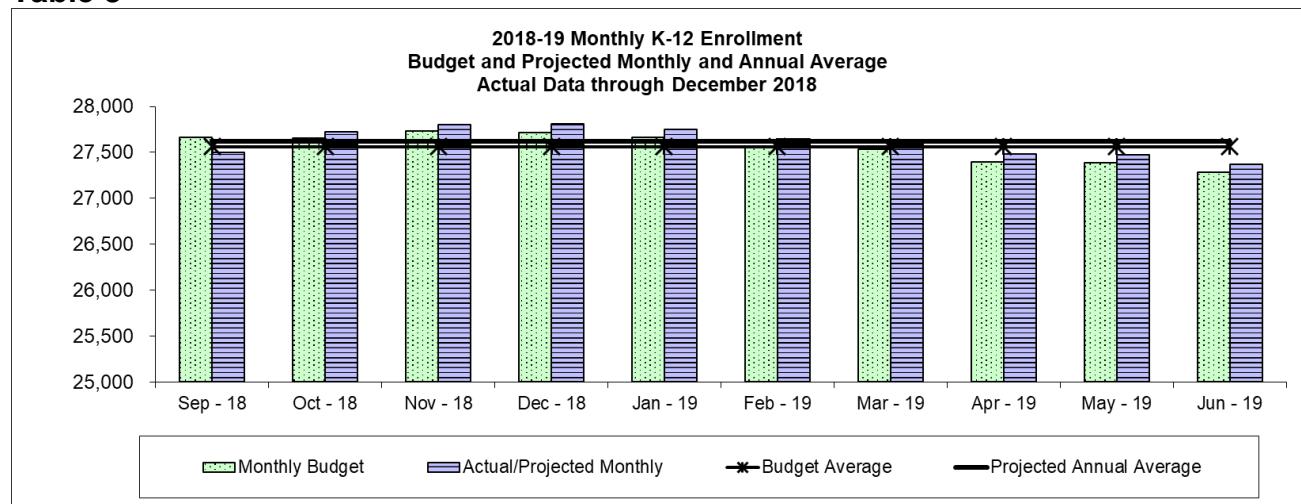
Every student enrolled is converted to a full-time equivalent (FTE) based on the number of instructional hours. A full-time equivalent student for grades 4-12 is 900 hours (i.e., 5 hours per day x 180 days) and grades 1-3 is 720 hours (i.e., 4 hours per day x 180 days), for .5 FTE (half day) kindergarten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

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

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

Student enrollment is typically highest in October, but for funding purposes, monthly enrollment is averaged for the year. The graph in **Table 8** shows the budget and actual monthly enrollment through June and the budgeted and projected average enrollment for the year. Although this graph only lists September through June, the figures include projected annual average counts through August 2019. This is done to include corrections to prior monthly reports and enrollment that falls outside of the traditional school year (e.g., Running Start, Summer School, etc.) in the annual average.

**Table 8**



**Table 9** displays the variances between actual and projected annual average FTE by individual grade level for 2017-18 and 2018-19, and the variance between projected and budgeted average FTE for 2018-19.

The projected average for 2018-19 enrollment varies from 2017-18 actual enrollment as follows (**Table 9, Column (D)**):

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Elementary schools (grades K-5) decreased by 395 FTE;  
Middle schools (grades 6-8) increased by 315 FTE;  
High schools (grades 9-12) decreased by 63 FTE;  
Running Start (college level courses) increased by 8 FTE;  
TCC Fresh Start increased by 30 FTE;  
Reengagement Center decreased by 42 FTE;  
Goodwill decreased by 2 FTE;  
ALE (Alternative Learning Experience) decreased by 18 FTE;

The combined variances results in an average decrease of 41 student FTE from the previous year.

**Table 9**

<b>K-12 Annual Average FTE Enrollment Two Year Comparison</b>					
	(A) 2017-18 Actual	(B) 2018-19 Budget	(C) 2018-19 Projected	(D) Variance (C)-(A)	(E) Variance (C)-(B)
Kindergarten	2,241	2,210	2,249	8	39
Grade 1	2,265	2,228	2,191	(74)	(37)
Grade 2	2,295	2,222	2,231	(65)	9
Grade 3	2,349	2,259	2,252	(97)	(7)
Grade 4	2,428	2,308	2,285	(143)	(22)
Grade 5	2,408	2,372	2,384	(25)	11
<b>Elementary</b>	<b>13,986</b>	<b>13,599</b>	<b>13,591</b>	<b>(395)</b>	<b>(8)</b>
Grade 6	2,208	2,248	2,355	147	107
Grade 7	2,040	2,183	2,198	158	14
Grade 8	2,047	2,023	2,058	10	35
<b>Middle School</b>	<b>6,296</b>	<b>6,455</b>	<b>6,610</b>	<b>315</b>	<b>155</b>
Grade 9	2,004	2,052	2,198	195	146
Grade 10	2,004	1,972	1,935	(69)	(37)
Grade 11	1,717	1,857	1,765	48	(92)
Grade 12	1,630	1,624	1,520	(110)	(104)
<b>High School</b>	<b>7,355</b>	<b>7,506</b>	<b>7,418</b>	<b>63</b>	<b>(88)</b>
Running Start	285	268	293	8	24
TCC Fresh Start **	175	176	205	30	29
Reengagement Center **	153	147	112	(42)	(35)
Goodwill **	36	32	34	(2)	2
Alternative Learning Experience	50	52	32	(18)	(21)
<b>Grand Total *</b>	<b>28,335</b>	<b>28,235</b>	<b>28,294</b>	<b>(41)</b>	<b>59</b>
Actual data through December 2018					

\*\* Open Doors - 1418 Programs

### **CONCLUSION**

Fiscal operations and performance to budget are being closely monitored. The district administration continually reviews legislation and operations to make improvements for the benefit of the students, employees, and in stewardship of district assets.

**Run Date:** March 25, 2019  
**Run Time:** 10:13 am  
**Report ID:** TS163.v5

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

	Governmental Fund Types					Trust Fund	
	<u>General</u>	<u>Capital Projects</u>	<u>Transportation Vehicle</u>	<u>Debt Service</u>	<u>ASB</u>	<u>Private Purpose</u>	<u>Fund Total</u>
<b>Assets</b>							
200: Imprest Cash	87,485	0	0	0	5,271	0	92,756
236: Cash In Bank-Key Bank	221,408	(35,973)	0	0	18,019	1,387	204,841
237: Cash In Bank-Key Bank/Food Svc	(4,579)	0	0	0	0	0	(4,579)
240: Cash On Deposit With County	3,428,497	501,841	155,012	2,036,779	17,551	7,409	6,147,090
241: Warrants Outstanding	(377,336)	(112,934)	(153,743)	0	(13,888)	(6,475)	(664,376)
310: Taxes Receivable-Current Year	1,392,517	162,084	0	914,852	0	0	2,469,453
311: Taxes Receivable-Prior Year	644,068	74,919	0	410,260	0	0	1,129,247
312: Taxes Receivable-Delinquent	268,911	33,001	0	152,270	0	0	454,182
320: Due From Other Funds	2,171,124	249,678	0	0	10,483	0	2,431,285
330: AR Due From Other Gov't Units	244,485	0	0	0	300	0	244,785
331: AR Grant Claims Due From Other Gov'ts	47,692	0	0	0	0	0	47,692
340: Accounts Receivable	388,995	0	0	0	5,376	0	394,372
341: AR Employee Receivable	0	0	0	0	1,799	0	1,799
410: Inventory-Supplies & Materials	511,678	0	0	0	0	0	511,678
413: Inventory-Printing & Graphics	37,361	0	0	0	0	0	37,361
415: Inventory-Maintenance	223,765	0	0	0	0	0	223,765
425: Inventory-Food Service	2,394,106	0	0	0	0	0	2,394,106
430: Prepaid Items	389,938	0	0	0	0	0	389,938
450: Investments	67,935,000	191,699,000	406,000	2,180,000	2,339,000	867,000	265,426,000
<b>Total Assets</b>	<b>80,005,115</b>	<b>192,571,616</b>	<b>407,270</b>	<b>5,694,161</b>	<b>2,383,911</b>	<b>869,322</b>	<b>281,931,395</b>
<b>Liabilities and Fund Balance</b>							
<b>Liabilities</b>							
601: Liabilities	3,432,210	(1,528)	0	0	198,147	145,266	3,774,095
605: Accrued Salaries & Benefits	12,188,257	122,148	0	0	3,537	0	12,313,942
606: Est. Property/Liability Ins Payable	1,483,671	0	0	0	0	0	1,483,671
607: Horace Mann Auto Ins Payable	1,534	0	0	0	0	0	1,534
608: Nutrition Svcs Prepaid	88,881	0	0	0	0	0	88,881
610: FICA/Medicare Payable	899,743	0	0	0	0	0	899,743
611: Industrial Insurance Payable	11,711	0	0	0	0	0	11,711
612: Retirement Payable	1,407,227	0	0	0	0	0	1,407,227
613: Withholding Tax Payable	(17,999)	0	0	0	0	0	(17,999)
615: Involuntary/Court Ordered Payable	37,952	0	0	0	0	0	37,952
616: Sound Partnership Payable	1,823,441	0	0	0	0	0	1,823,441



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

	Governmental Fund Types					Trust Fund	
	<u>General</u>	<u>Capital Projects</u>	<u>Transportation Vehicle</u>	<u>Debt Service</u>	<u>ASB</u>	<u>Private Purpose</u>	<u>Fund Total</u>
<b>Liabilities and Fund Balance</b>							
617: Maintenance Deduct & Benefits Payable	(669,646)	0	0	0	0	0	(669,646)
618: UNUM Life Insurance Payable	90	0	0	0	0	0	90
619: Cancer Insurance Payable	10,269	0	0	0	0	0	10,269
622: Flex Plan Dependent Care Payable	(62,824)	0	0	0	0	0	(62,824)
623: Flex Plan Medical Payable	168,880	0	0	0	0	0	168,880
624: TSA Payable	197,139	0	0	0	0	0	197,139
625: Flex Plan - Health Savings Account	(7,719)	0	0	0	0	0	(7,719)
627: United Way Payable	1,592	0	0	0	0	0	1,592
629: Veba III/Sick Leave Payable	(188,891)	0	0	0	0	0	(188,891)
630: Salary Deferral	60,651	0	0	0	0	0	60,651
632: Benefits And Voluntary Deductions	269,622	0	0	0	0	0	269,622
633: Union Benefits Payable	7,302	0	0	0	0	0	7,302
634: Family and Medical Leave Payable	1,416	0	0	0	0	0	1,416
636: APA Salary Insurance Payable	66,914	0	0	0	0	0	66,914
637: Est Unemployment Payable	853,741	0	0	0	0	0	853,741
638: Est Compensated Absence Payable	240,855	0	0	0	0	0	240,855
639: Est Industrial Ins Payable	975,223	0	0	0	0	0	975,223
640: Due To Other Funds	259,491	2,101,529	0	0	67,295	2,970	2,431,285
641: AD & D Insurance Payable	(8,513)	0	0	0	0	0	(8,513)
642: Unclaimed Property Payable	(11,124)	0	0	0	0	0	(11,124)
643: Sales Tax Payable	38,530	0	0	0	0	0	38,530
650: Deposits - Grants	346,503	0	0	0	0	0	346,503
650: Deposits - Point of Sale	0	0	0	0	(200)	0	(200)
650: Deposits - Tuition	(13,380)	0	0	0	0	0	(13,380)
650: Deposits - Unavail RV	407	0	0	0	485	0	892
656: Garnishments Payable	32,539	0	0	0	0	0	32,539
657: State Retiree Subsidy Payable	259,822	0	0	0	0	0	259,822
660: Beneficiary (Deceased EE)	1	0	0	0	0	0	1
750: Unavailable Revenue	1,212	0	0	0	610	0	1,822
752: Unavailable Revenue-Tuition	(33,300)	0	0	0	0	0	(33,300)
754: Unavailable Rev-Cash Register System	100	0	0	0	0	0	100
760: Unavailable Revenue -Taxes Receivable	2,305,496	270,004	0	1,477,382	0	0	4,052,882
<b>Total Liabilities</b>	<b>26,459,023</b>	<b>2,492,154</b>	<b>0</b>	<b>1,477,382</b>	<b>269,875</b>	<b>148,235</b>	<b>30,846,669</b>

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

	Governmental Fund Types					Trust Fund	Fund Total
	<u>General</u>	<u>Capital Projects</u>	<u>Transportation Vehicle</u>	<u>Debt Service</u>	<u>ASB</u>	<u>Private Purpose</u>	
<b>Liabilities and Fund Balance</b>							
<b>Fund Balance</b>							
840: Nonspendable - Inventory & Prepaid Items	4,294,404	0	0	0	1,232	0	4,295,636
819: Restricted to Fund Purposes	0	0	1,525,759	0	2,112,804	0	3,638,563
821: Restricted for Carryover	1,060,151	0	0	0	0	0	1,060,151
830: Restricted for Debt Service	425,906	0	0	4,216,779	0	0	4,642,685
861: Restricted from Bond Proceeds	0	192,326,106	0	0	0	0	192,326,106
862: Restricted from Levy Proceeds	0	10,567,849	0	0	0	0	10,567,849
870: Committed to Contingencies	1,000,000	0	0	0	0	721,086	1,721,086
820: Assigned to Encumbrances	213,631	0	0	0	0	0	213,631
866: Assigned to Carryover	1,050,624	0	0	0	0	0	1,050,624
868: Assigned to C&I	2,083,677	0	0	0	0	0	2,083,677
875: Assigned to Future Operations	7,600,551	0	0	0	0	0	7,600,551
889: Assigned to Fund Purposes	0	2,103,919	0	0	0	0	2,103,919
890: Unassigned Fund Balance	20,029,853	(14,918,412)	(1,118,490)	0	0	0	3,992,952
891: Unassigned for Minimum FB Policy	15,787,294	0	0	0	0	0	15,787,294
<b>Total Fund Balance</b>	<b>53,546,092</b>	<b>190,079,462</b>	<b>407,270</b>	<b>4,216,779</b>	<b>2,114,036</b>	<b>721,086</b>	<b>251,084,726</b>
<b>Total Liabilities and Fund Balance</b>	<b>80,005,115</b>	<b>192,571,616</b>	<b>407,270</b>	<b>5,694,161</b>	<b>2,383,911</b>	<b>869,322</b>	<b>281,931,395</b>

Run Date: March 25, 2019

Run Time: 10:13 am

Report ID: TS164.v3

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



<u>State Object</u>	<u>Prior Year Adopted Budget</u>	<u>Prior Year Year to Date Actual</u>	<u>Under Budget (Over)</u>	<u>% Spent</u>	<u>Current Year Adopted Budget</u>	<u>Current Year Year to Date Actual</u>	<u>Under Budget (Over)</u>	<u>% Spent</u>
<b>0 - Debit Transfer</b>	2,407,146	609,735	1,797,411	25.3	2,468,161	485,387	1,982,774	19.7
<b>1 - Credit Transfer</b>	(2,407,146)	(609,735)	(1,797,411)	25.3	(2,468,161)	(485,387)	(1,982,774)	19.7
<b>2 - Salaries - Certificated</b>	193,841,795	60,736,460	133,105,335	31.3	207,569,848	69,061,510	138,508,338	33.3
<b>3 - Salaries - Classified</b>	72,603,838	24,101,801	48,502,037	33.2	74,327,874	25,373,187	48,954,687	34.1
<b>4 - Employees Benefits &amp; Payroll Taxes</b>	102,145,367	35,292,526	66,852,841	34.6	104,916,811	37,296,536	67,620,275	35.5
<b>5 - Supplies, Etc.</b>	21,460,319	7,425,237	14,035,082	34.6	29,987,416	5,921,990	24,065,426	19.7
<b>7 - Purchased Services</b>	39,475,908	10,151,308	29,324,600	25.7	47,985,416	10,545,281	37,440,135	22.0
<b>8 - Travel</b>	863,688	281,309	582,379	32.6	760,722	226,847	533,875	29.8
<b>9 - Capital Outlay</b>	839,550	799,872	39,678	95.3	1,337,550	470,463	867,087	35.2
<b><u>District Total</u></b>	<b><u>431,230,465</u></b>	<b><u>138,788,514</u></b>	<b><u>292,441,951</u></b>	<b><u>32.2</u></b>	<b><u>466,885,637</u></b>	<b><u>148,895,813</u></b>	<b><u>317,989,824</u></b>	<b><u>31.9</u></b>

Run Date: March 25, 2019

Run Time: 10:15 am

Report ID: TS158.v5

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

	<u>Current Year Adopted Budget</u>	<u>Current Year Year to Date Actual</u>	<u>Under Budget (Over)</u>	<u>% Current Year Budget</u>	<u>% Prior Year Budget</u>
<b>Resources Available</b>					
<b>Debt and Fiscal Management</b>					
840: Nonspendable - Inventory & Prepaid Items	4,294,404	3,747,472	(546,932)	87.3	100.3
870: Committed to Contingencies	1,000,000	1,000,000	0	100.0	0.0
820: Assigned to Encumbrances	1,361,223	213,631	(1,147,592)	15.7	158.9
<b>Total Debt and Fiscal Management</b>	<b>6,655,627</b>	<b>4,961,104</b>	<b>(1,694,523)</b>	<b>74.5</b>	<b>26.9</b>
<b>Restricted and Assigned FB</b>					
821: Restricted for Carryover	1,377,948	1,060,151	(317,797)	76.9	75.9
830: Restricted for Debt Service	425,906	425,906	0	100.0	100.0
866: Assigned to Carryover	862,515	1,050,624	188,109	121.8	110.5
868: Assigned to C&I	2,083,677	2,083,677	0	100.0	120.0
875: Assigned to Future Operations	23,442	7,600,551	7,577,109	32,422.8	57.9
<b>Total Restricted and Assigned FB</b>	<b>4,773,488</b>	<b>12,220,909</b>	<b>7,447,421</b>	<b>256.0</b>	<b>73.7</b>
891: Unassigned for Minimum FB Policy	16,592,403	15,787,294	(805,109)	95.1	100.0
<b>Total Beginning Fund Balance</b>	<b>28,021,518</b>	<b>32,969,307</b>	<b>4,947,789</b>	<b>117.7</b>	<b>88.0</b>
<b>Revenue</b>					
1 - Local Taxes	60,276,029	38,157,376	(22,118,653)	63.3	43.6
2 - Local Non-Tax	7,688,913	2,959,048	(4,729,865)	38.5	40.5
3 - State - General Purpose	269,732,835	96,629,056	(173,103,779)	35.8	32.2
4 - State - Special Purpose	83,516,365	22,419,590	(61,096,775)	26.8	26.3
5 - Federal - General Purpose	445,022	45,329	(399,693)	10.2	17.2
6 - Federal - Special Purpose	38,759,542	9,258,611	(29,500,931)	23.9	24.1
7 - Revenue from other Districts	1,885,009	(15,076)	(1,900,085)	(0.8)	0.9
8 - Revenue from other Agencies	2,656,876	(5,732)	(2,662,608)	(0.2)	21.0
9 - Other Financing Sources	2,000,000	24,395	(1,975,605)	1.2	0.8
<b>Total Revenue</b>	<b>466,960,591</b>	<b>169,472,599</b>	<b>(297,487,992)</b>	<b>36.3</b>	<b>32.6</b>
<b>Total Resources Available</b>	<b>494,982,109</b>	<b>202,441,905</b>	<b>(292,540,204)</b>	<b>40.9</b>	<b>37.3</b>
<b>Uses of Resources</b>					
<b>Expenditures</b>					
01: Basic Education	238,264,681	77,572,753	160,691,928	32.6	32.6
02: Basic Education - ALE	426,688	72,448	354,240	17.0	29.6

Run Date: March 25, 2019

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

	<b>Current Year <u>Adopted</u> <u>Budget</u></b>	<b>Current Year Year to Date_ <u>Actual</u></b>	<b>Under Budget <u>(Over)</u></b>	<b>% Current Year_ <u>Budget</u></b>	<b>% Prior Year_ <u>Budget</u></b>
<b>Uses of Resources</b>					
03: Basic Education-1418 Open	2,721,526	417,150	2,304,376	15.3	14.7
21: Special Education, State	48,731,802	17,632,726	31,099,076	36.2	34.2
22: SPED Infants & Tod - State	1,833,111	839	1,832,272	0.0	12.3
24: Special Education, Federal	7,174,662	2,887,045	4,287,617	40.2	28.8
31: Career & Tech Ed, State	15,075,294	4,509,242	10,566,052	29.9	33.0
34: Middle School CTE	2,775,050	787,500	1,987,550	28.4	39.0
38: Career & Tech Ed, Federal	244,504	100,864	143,640	41.3	21.4
51: Disadvantaged, Federal	11,324,189	3,448,223	7,875,966	30.5	31.6
52: School Improvement, Federa	1,887,874	636,959	1,250,915	33.7	46.9
55: Learning Assistance Prog,	15,036,563	4,552,331	10,484,232	30.3	30.4
56: State Institutions, Ctrs &	673,667	212,311	461,356	31.5	33.1
57: NegleCTEd & Delinquent	116,183	43,864	72,319	37.8	29.6
58: Special & Pilot Programs	2,851,844	226,482	2,625,362	7.9	11.6
59: Institutions - Adult Jails	0	989	(989)	100.0	34.1
61: Head Start, Federal	5,567,224	1,861,259	3,705,965	33.4	34.4
64: Limited English Proficienc	389,526	93,984	295,542	24.1	64.2
65: Transitional Bilingual, St	6,460,089	2,093,933	4,366,156	32.4	31.9
68: Indian Education, Federal	292,551	100,693	191,858	34.4	35.3
69: Other Compensatory Program	0	6,258	(6,258)	100.0	100.0
73: Summer School	64,443	7,040	57,403	10.9	7.9
74: Highly Capable, State	698,010	154,488	543,522	22.1	36.2
79: Other Instructional Pgms	14,215,433	1,919,835	12,295,598	13.5	8.5
89: Community Services	538,700	271,227	267,473	50.3	27.3
97: District-Wide Support	63,188,269	22,339,778	40,848,491	35.4	34.1
98: Nutrition Svcs	11,930,653	4,774,168	7,156,485	40.0	42.8
99: Pupil Transportation	14,403,101	2,171,422	12,231,679	15.1	34.2
<b>Total Expenditures</b>	<b>466,885,637</b>	<b>148,895,813</b>	<b>317,989,824</b>	<b>31.9</b>	<b>32.2</b>
<b>Total Uses of Resources</b>	<b>466,885,637</b>	<b>148,895,813</b>	<b>317,989,824</b>	<b>31.9</b>	<b>32.2</b>
<b>Ending Fund Balance</b>	<b>28,096,472</b>	<b>53,546,092</b>	<b>25,449,620</b>	<b>190.6</b>	<b>112.8</b>
840: Nonspendable - Inventory & Prepaid Items	4,294,404	4,294,404	0	100.0	100.3
870: Committed to Contingencies	1,000,000	1,000,000	0	100.0	0.0
820: Assigned to Encumbrances	1,361,223	213,631	(1,147,592)	15.7	158.9
<b>Total Debt and Fiscal Management</b>	<b>6,655,627</b>	<b>5,508,035</b>	<b>(1,147,592)</b>	<b>82.8</b>	<b>26.9</b>
821: Restricted for Carryover	0	1,060,151	1,060,151	100.0	100.0

**Run Date:** March 25, 2019

**Run Time:** 10:15 am

**Report ID:** TS158.v5

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

	<b>Current Year Adopted Budget</b>	<b>Current Year Year to Date Actual</b>	<b>Under Budget (Over)</b>	<b>% Current Year Budget</b>	<b>% Prior Year Budget</b>
830: Restricted for Debt Service	325,000	425,906	100,906	131.0	100.0
866: Assigned to Carryover	0	1,050,624	1,050,624	100.0	100.0
868: Assigned to C&I	0	2,083,677	2,083,677	100.0	100.0
875: Assigned to Future Operations	2,523,442	7,600,551	5,077,109	301.2	93.9
<b>Total Restricted and Assigned FB</b>	<b>2,848,442</b>	<b>12,220,909</b>	<b>9,372,467</b>	<b>429.0</b>	<b>161.9</b>
890: Unassigned Fund Balance	0	20,029,853	20,029,853	100.0	100.0
891: Unassigned for Minimum FB Policy	16,592,403	15,787,294	(805,109)	95.1	100.0
<b>Total Fund Balance</b>	<b>26,096,472</b>	<b>53,546,092</b>	<b>27,449,620</b>	<b>205.2</b>	<b>112.8</b>

**Run Date:** March 25, 2019  
**Run Time:** 10:17 am  
**Report ID:** TS166.v4

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

<u>State Account</u> <u>District Account</u>	<u>Prior Year</u> <u>Adopted</u> <u>Budget</u>	<u>Prior Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>	<u>Current Year</u> <u>Adopted</u> <u>Budget</u>	<u>Current Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>
<b>1 - Local Taxes</b>								
11000: Local Property Tax	86,000,000	37,764,510	(48,235,490)	43.9	59,933,957	38,157,376	(21,776,581)	63.7
13000: Sale Of Tax Title Property	1,941	0	(1,941)	0.0	1,941	0	(1,941)	0.0
19000: Other Local Taxes	611,432	0	(611,432)	0.0	340,131	0	(340,131)	0.0
<b>1 - Local Taxes</b>	<b>86,613,373</b>	<b>37,764,510</b>	<b>(48,848,863)</b>	<b>43.6</b>	<b>60,276,029</b>	<b>38,157,376</b>	<b>(22,118,653)</b>	<b>63.3</b>
<b>2 - Local Non-Tax</b>								
21000: Tuition & Fees - Unassigned	562,710	769,242	206,532	136.7	570,418	695,068	124,650	121.9
21010: Regular Student Fees	50,000	16,663	(33,337)	33.3	30,000	8,972	(21,028)	29.9
21020: ALE Student Fees	0	0	0	100.0	0	0	0	100.0
21730: Summer School - Tuition & Fees	0	(400)	(400)	100.0	0	0	0	100.0
21800: Convenience Fee	0	17,193	17,193	100.0	30,000	16,227	(13,773)	54.1
22000: Sales of Goods, Supplies, & Svcs	10,000	2,343	(7,657)	23.4	15,000	11,458	(3,542)	76.4
22010: Sale of Supplies & Svcs - FR 1	250,000	70,746	(179,254)	28.3	180,000	37,954	(142,046)	21.1
22020: Sale of Supplies & Svcs - FR 2	140,000	16,374	(123,626)	11.7	35,000	25,866	(9,134)	73.9
22030: Sale of Supplies & Svcs-Schools	0	30	30	100.0	0	0	0	100.0
22040: Sale of Recoverable Items	90,000	53,899	(36,101)	59.9	80,000	60,436	(19,564)	75.5
22050: Sale of Supplies & Svcs - Trip 1	35,000	42,046	7,046	120.1	120,000	64,393	(55,607)	53.7
22060: Sale of Supplies & Svcs - Trip 2	50,000	47,806	(2,194)	95.6	100,000	31,721	(68,279)	31.7
22100: Other Storeroom Sales	5,000	2,839	(2,161)	56.8	5,000	433	(4,567)	8.7
22200: Copy Center Reimbursements	50,000	31,053	(18,947)	62.1	60,000	21,492	(38,508)	35.8
22310: CTE Sales of Goods, Supplies & Svcs	40,000	14,892	(25,108)	37.2	40,000	14,209	(25,791)	35.5
22910: Nutrition Service Sales	1,592,014	671,712	(920,302)	42.2	1,701,567	692,788	(1,008,779)	40.7
22940: NS Sales - Special Events	0	6,723	6,723	100.0	12,954	1,476	(11,478)	11.4
22960: NS Sales - Breakfast	131,318	60,924	(70,395)	46.4	140,141	76,292	(63,849)	54.4
22981: NS Convenience Fees	42,583	0	(42,583)	0.0	40,133	0	(40,133)	0.0
22990: School Bus Revenue	0	2,695	2,695	100.0	0	2,305	2,305	100.0
23000: Investment Earnings	100,000	111,085	11,085	111.1	325,000	300,600	(24,400)	92.5
25000: Gifts, Grants, & Donations (Local)	349,440	77,957	(271,483)	22.3	300,000	91,635	(208,365)	30.5
26000: Fines & Damages	45,000	17,645	(27,355)	39.2	70,000	6,168	(63,832)	8.8
27000: Rentals & Leases	375,000	127,071	(247,930)	33.9	300,000	113,251	(186,749)	37.8
27020: Facility Use - Utility Surcharge	85,750	6,549	(79,201)	7.6	85,750	5,509	(80,242)	6.4
27030: Facility Use - Custodial Labor	251,350	84,264	(167,086)	33.5	251,350	57,912	(193,438)	23.0
27040: Facility Use - Field/Stadium Maint	13,600	1,045	(12,555)	7.7	13,600	1,210	(12,390)	8.9
27050: Facility Use - Security	0	0	0	100.0	0	0	0	100.0
27060: Facility Use - Theater Tech	29,000	16,659	(12,341)	57.4	29,000	10,381	(18,619)	35.8
28000: Insurance Recoveries	0	2,900	2,900	100.0	125,000	206,756	81,756	165.4
29000: Local Support Non Tax-Unassigned	1,127,000	314,700	(812,300)	27.9	1,002,000	303,738	(698,262)	30.3

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

<u>State Account</u> <u>District Account</u>	<u>Prior Year</u> <u>Adopted</u> <u>Budget</u>	<u>Prior Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>	<u>Current Year</u> <u>Adopted</u> <u>Budget</u>	<u>Current Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>
<b>2 - Local Non-Tax</b>								
29001: Procurement Card Rebates	500,000	102,688	(397,312)	20.5	500,000	61,693	(438,307)	12.3
29010: Cash Over/Short	0	3,429	3,429	100.0	0	151	151	100.0
29070: CPF Indirect	700,000	0	(700,000)	0.0	1,400,000	0	(1,400,000)	0.0
29100: E-Rate Discount	0	0	0	100.0	0	0	0	100.0
29220: Advertising Commissions	50,000	0	(50,000)	0.0	50,000	0	(50,000)	0.0
29230: Photography Commissions	70,000	37,993	(32,008)	54.3	70,000	38,070	(31,930)	54.4
29240: Vending-Beverage Commissions	1,000	368	(632)	36.8	1,000	674	(326)	67.4
29250: Vending-Food Commissions	1,000	480	(520)	48.0	1,000	212	(788)	21.2
29260: Other Commissions/Rebates	5,000	0	(5,000)	0.0	5,000	0	(5,000)	0.0
<b>2 - Local Non-Tax</b>	6,751,765	2,731,612	(4,020,153)	40.5	7,688,913	2,959,048	(4,729,865)	38.5
<b>3 - State - General Purpose</b>								
31000: Apportionment	194,932,463	63,352,945	(131,579,518)	32.5	254,250,053	90,753,539	(163,496,514)	35.7
31210: Apportionment - Special Ed	6,870,521	2,232,869	(4,637,652)	32.5	8,272,727	2,689,538	(5,583,189)	32.5
33000: Local Effort Assistance	10,721,923	2,856,899	(7,865,024)	26.6	7,210,055	3,185,714	(4,024,341)	44.2
36000: State Forests	0	0	0	100.0	0	266	266	100.0
39000: Other State General Purpose - Unassigned	0	0	0	100.0	0	0	0	100.0
<b>3 - State - General Purpose</b>	212,524,907	68,442,712	(144,082,195)	32.2	269,732,835	96,629,056	(173,103,779)	35.8
<b>4 - State - Special Purpose</b>								
41000: Special Purpose - Unassigned	8,500,000	174,209	(8,325,791)	2.0	6,500,000	0	(6,500,000)	0.0
41210: Special Education	28,639,459	8,644,093	(19,995,366)	30.2	36,179,991	11,437,342	(24,742,649)	31.6
41220: SPED Infants & Toddlers - State	1,488,812	483,857	(1,004,955)	32.5	1,924,767	625,759	(1,299,008)	32.5
41550: Learning Assistance	12,892,846	4,190,021	(8,702,825)	32.5	15,839,516	5,153,510	(10,686,006)	32.5
41560: State Institutions, Centers, and Homes - I	584,953	146,365	(438,588)	25.0	585,645	155,468	(430,177)	26.5
41580: Special & Pilot Programs	2,948,556	199,323	(2,749,233)	6.8	2,900,708	175,874	(2,724,834)	6.1
41590: Institutions - Juveniles in Adult Jail	87,013	23,720	(63,293)	27.3	0	0	0	100.0
41650: Transitional Bilingual	3,531,462	1,147,725	(2,383,737)	32.5	4,730,311	0	(4,730,311)	0.0
41740: Highly Capable	646,978	210,268	(436,710)	32.5	819,533	266,448	(553,085)	32.5
41980: School Nutrition Services	225,830	75,202	(150,628)	33.3	206,442	65,765	(140,677)	31.9
41990: Transportation - Operations	12,593,629	3,701,786	(8,891,843)	29.4	13,829,452	4,539,423	(9,290,029)	32.8
<b>4 - State - Special Purpose</b>	72,139,538	18,996,569	(53,142,969)	26.3	83,516,365	22,419,590	(61,096,775)	26.8
<b>5 - Federal - General Purpose</b>								
52000: Direct Federal Revenue - Unassigned	429,072	73,662	(355,410)	17.2	445,022	45,329	(399,693)	10.2
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: December 31, 2018**

<u>State Account</u> <u>District Account</u>	<u>Prior Year</u> <u>Adopted</u> <u>Budget</u>	<u>Prior Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>	<u>Current Year</u> <u>Adopted</u> <u>Budget</u>	<u>Current Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>
<b>5 - Federal - General Purpose</b>	429,072	73,662	(355,410)	17.2	445,022	45,329	(399,693)	10.2
<b>6 - Federal - Special Purpose</b>								
61000: Special Purpose - OSPI Unassigned	12,000	8,750	(3,250)	72.9	12,000	0	(12,000)	0.0
61240: Special Ed - Supplemental	7,432,233	1,468,311	(5,963,922)	19.8	7,509,213	2,048,899	(5,460,314)	27.3
61380: CTE - Carl Perkins Grant	257,560	17,666	(239,894)	6.9	257,560	0	(257,560)	0.0
61510: Disadvantaged - Title IA	12,004,252	2,818,950	(9,185,302)	23.5	11,928,902	2,759,260	(9,169,642)	23.1
61520: School Improvement - TII, IV, V & VI	1,248,869	446,772	(802,097)	35.8	1,988,687	397,168	(1,591,519)	20.0
61570: Institutions - Neglected & Delinquent	122,387	26,768	(95,619)	21.9	122,387	34,218	(88,169)	28.0
61640: Limited English Proficiency	363,432	211,908	(151,524)	58.3	410,327	73,433	(336,894)	17.9
61880: Child Care - Federal	0	10,309	10,309	100.0	0	4,431	4,431	100.0
61890: Other Community Services	115,071	0	(115,071)	0.0	117,000	3,758	(113,242)	3.2
61910: Regular Lunch Reimbursement	171,979	57,754	(114,225)	33.6	168,771	54,159	(114,612)	32.1
61920: Reduced Price Lunch Reimbursement	636,094	223,206	(412,888)	35.1	679,482	222,630	(456,852)	32.8
61930: Free Lunch Reimbursement	6,240,663	1,903,267	(4,337,396)	30.5	5,955,726	1,631,546	(4,324,180)	27.4
61940: Certified Lunch Reimbursement	159,873	50,330	(109,543)	31.5	159,766	43,723	(116,043)	27.4
61950: Regular Breakfast Reimbursement	23,600	9,035	(14,565)	38.3	24,008	10,764	(13,244)	44.8
61960: Reduced Price Breakfast Reimbursement	160,799	56,603	(104,196)	35.2	172,898	55,369	(117,529)	32.0
61970: Free Breakfast Reimbursement	1,916,430	607,544	(1,308,886)	31.7	1,858,845	512,599	(1,346,246)	27.6
61980: Free Snack Reimbursement	63,068	11,299	(51,769)	17.9	55,777	15,589	(40,188)	27.9
61990: Fresh Fruit & Vegetable Reimbursement	102,400	24,692	(77,708)	24.1	85,909	17,759	(68,150)	20.7
62610: Head Start	5,978,898	535,178	(5,443,720)	9.0	6,151,783	1,035,287	(5,116,496)	16.8
62680: Indian Education - ED	174,149	36,390	(137,759)	20.9	181,765	34,462	(147,303)	19.0
63210: SPED Medicaid Match	0	7,882	7,882	100.0	0	32,749	32,749	100.0
69980: USDA Commodities	882,463	650,879	(231,584)	73.8	918,736	270,807	(647,929)	29.5
<b>6 - Federal - Special Purpose</b>	38,066,220	9,183,492	(28,882,728)	24.1	38,759,542	9,258,611	(29,500,931)	23.9
<b>7 - Revenue from other Districts</b>								
71210: Special Education	1,885,009	16,809	(1,868,200)	0.9	1,885,009	(15,076)	(1,900,085)	(0.8)
<b>7 - Revenue from other Districts</b>	1,885,009	16,809	(1,868,200)	0.9	1,885,009	(15,076)	(1,900,085)	-0.8
<b>8 - Revenue from other Agencies</b>								
81000: Governmental Entities	202,241	28,260	(173,981)	14.0	0	450	450	100.0
82000: Private Foundations Revenue	0	76,475	76,475	100.0	1,178,898	14,500	(1,164,398)	1.2
85000: Educational Service Districts	1,218,621	194,237	(1,024,384)	15.9	1,477,978	(20,682)	(1,498,660)	(1.4)
<b>8 - Revenue from other Agencies</b>	1,420,862	298,972	(1,121,890)	21.0	2,656,876	(5,732)	(2,662,608)	-0.2

**9 - Other Financing Sources**

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

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	13,393	13,393	100.0	0	24,395	24,395	100.0
1,765,000	0	(1,765,000)	0.0	2,000,000	0	(2,000,000)	0.0
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1,765,000	13,393	(1,751,607)	0.8	2,000,000	24,395	(1,975,605)	1.2
<u>421,595,746</u>	<u>137,521,732</u>	<u>(284,074,014)</u>	<u>32.6</u>	<u>466,960,591</u>	<u>169,472,599</u>	<u>(297,487,992)</u>	<u>36.3</u>

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Run Time: 10:17 am

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

<u>Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Current Month</u>	<u>Current Year Year to Date</u>	<u>Encumbrance</u>	<u>Unspent / Unencumbered</u>	<u>Percent Expended</u>
<b>01: Basic Education</b>							
01000: Basic Education	175,856,071	180,964,936	14,947,423	62,061,179	114,180,077	4,723,679	97.4
01007: Basic Education - One Time	7,928,903	7,808,862	606,667	2,267,165	4,436,898	1,104,799	85.9
01011: Basic Education Enrichment	19,458,357	18,975,282	1,564,697	5,319,833	10,359,470	3,295,979	82.6
01030: BE Attendance BECCA	0	109,519	1,316	6,063	3,932	99,523	9.1
01040: BE Building Contributions	0	451,989	10,251	41,419	47,153	363,416	19.6
01050: BE Kindergarten Contributions	0	16,676	3,197	9,508	7,366	(199)	101.2
01065: BE Trans Bilingual Enrichment	643,293	507,165	25,185	100,966	240,894	165,305	67.4
01079: BE Categorical Carryover	254,157	(20,328)	0	0	0	(20,328)	0.0
01210: BE Fund Balance Special Ed	2,073,115	2,073,115	18,680	37,490	198,521	1,837,105	11.4
01240: BE SPED Peer Review Pool	85,000	85,000	7,473	10,483	13,159	61,358	27.8
01250: BE Campus Security	2,060,862	2,060,862	174,901	738,029	1,728,016	(405,183)	119.7
01257: BE School Safety - One Time	400,000	400,000	0	0	0	400,000	0.0
01280: BE HS Graduation	27,000	27,000	8	16	38,546	(11,561)	142.8
01281: BE HS Graduation Enrichment	51,000	51,000	0	0	0	51,000	0.0
01310: BE Para Coverage	5,000	5,000	0	669	371	3,961	20.8
01320: BE Peer Review Pool	75,000	75,000	0	0	0	75,000	0.0
01430: BE Instructional	2,713,241	2,713,241	205,968	832,253	1,602,639	278,349	89.7
01440: BE - Non-Instructional	353,578	353,578	17,947	95,624	114,472	143,482	59.4
01450: BE Instructional	0	0	184	33,086	6,341	(39,427)	100.0
01460: BE FB Non-Instructional	0	0	47	844	237	(1,080)	100.0
01470: BE High Needs Support	1,480,269	1,480,269	106,723	440,963	897,525	141,781	90.4
01480: BE Strategic Goals/Initiatives	406,196	424,015	238	5,827	132,430	285,759	32.6
01650: BE Special Programs	0	0	4,508	156,895	13,174	(170,069)	100.0
01651: BE Special Programs Enrichment	1,130,564	1,145,564	89,965	361,534	676,322	107,708	90.6
01657: BE Special Programs - One Time	1,154,368	1,154,368	79,306	134,007	249,044	771,317	33.2
01660: BE Next Move	171,577	171,577	14,988	62,604	116,632	(7,659)	104.5
01701: BE OP OT Relief Pool	95,000	63,579	0	34,848	0	28,731	54.8
01880: BE Partner Schools	7,741,278	7,635,129	731,178	2,918,191	5,948,571	(1,231,633)	116.1
01881: BE Partner Schools Enrichment	1,000,000	1,000,000	69,325	249,851	454,283	295,867	70.4
01901: BE Running Start	2,045,172	2,292,221	0	0	1,723,000	569,221	75.2
01905: BE Int'l Baccalaureate	879,901	879,901	58,948	230,891	357,895	291,115	66.9
01915: BE Bargained Enhancement 5-10	1,327,292	1,327,292	11,295	36,004	27,483	1,263,805	4.8
01940: BE MS Athletic Reserve	0	61,693	1,000	1,000	0	60,693	1.6
01990: BE Curriculum & Instruction	3,964,810	2,467,585	55,262	1,302,250	224,819	940,516	61.9

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

<u>Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Current Month</u>	<u>Current Year Year to Date</u>	<u>Encumbrance</u>	<u>Unspent / Unencumbered</u>	<u>Percent Expended</u>
<b>01: Basic Education</b>							
01991: BE Curriculum & Instruction 1x	2,083,677	2,052,140	0	0	0	2,052,140	0.0
01993: BE Curriculum & Inst Enrichmen	2,800,000	1,300,000	48,619	83,262	137,058	1,079,680	16.9
<b>Total 01: Basic Education</b>	<b>238,264,681</b>	<b>240,113,230</b>	<b>18,855,297</b>	<b>77,572,753</b>	<b>143,936,327</b>	<b>18,604,150</b>	<b>92.3</b>
<b>02: Basic Education - ALE</b>							
02000: BE Alternative Learning Exp	426,688	426,688	21,728	72,448	173,318	180,921	57.6
<b>Total 02: Basic Education - ALE</b>	<b>426,688</b>	<b>426,688</b>	<b>21,728</b>	<b>72,448</b>	<b>173,318</b>	<b>180,921</b>	<b>57.6</b>
<b>03: Basic Education-1418 Open</b>							
03000: Basic Ed - 1418 Open Doors	2,721,526	2,692,043	103,118	417,150	1,947,117	327,775	87.8
<b>Total 03: Basic Education-1418 Open</b>	<b>2,721,526</b>	<b>2,692,043</b>	<b>103,118</b>	<b>417,150</b>	<b>1,947,117</b>	<b>327,775</b>	<b>87.8</b>
<b>21: Special Education, State</b>							
21000: Special Education - State	42,723,802	44,219,068	4,123,961	16,783,991	32,135,405	(4,700,327)	110.6
21011: Special Education Enrichment	5,000,000	5,000,000	400,731	563,558	2,736,013	1,700,429	66.0
21560: SPED - State Safety Net	1,000,000	1,000,000	71,203	285,177	510,719	204,103	79.6
21720: SPED - District Settlement	8,000	8,000	0	0	797	7,203	10.0
21900: SPED Work Training	0	2,237	0	0	0	2,237	0.0
<b>Total 21: Special Education, State</b>	<b>48,731,802</b>	<b>50,229,305</b>	<b>4,595,895</b>	<b>17,632,726</b>	<b>35,382,934</b>	<b>(2,786,355)</b>	<b>105.5</b>
<b>22: SPED Infants &amp; Tod - State</b>							
22000: SPED Infants & Toddlers-State	1,833,111	2,480,090	0	839	652,355	1,826,896	26.3
<b>Total 22: SPED Infants &amp; Tod - State</b>	<b>1,833,111</b>	<b>2,480,090</b>	<b>0</b>	<b>839</b>	<b>652,355</b>	<b>1,826,896</b>	<b>26.3</b>
<b>24: Special Education, Federal</b>							
24508: SPED IDEAB Flow Thru 17-18	0	0	146	61,989	(1,738)	(60,251)	100.0
24509: SPED IDEAB Flow Thru 18-19	6,050,711	6,050,711	675,282	2,508,536	4,855,335	(1,313,161)	121.7
24518: SPED IDEAB Preschool 17-18	0	0	0	1,706	0	(1,706)	100.0
24519: SPED IDEAB Preschool 18-19	214,291	214,291	17,306	69,058	132,754	12,478	94.2
24568: SPED Safety Net 17-18	0	0	0	11,570	(7)	(11,563)	100.0
24569: SPED Safety Net 18-19	909,660	909,660	60,962	234,185	467,282	208,193	77.1
<b>Total 24: Special Education, Federal</b>	<b>7,174,662</b>	<b>7,174,662</b>	<b>753,697</b>	<b>2,887,045</b>	<b>5,453,626</b>	<b>(1,166,009)</b>	<b>116.3</b>
<b>31: Career &amp; Tech Ed, State</b>							
31000: CTE Technical Support	149,881	149,881	13,559	74,290	102,718	(27,127)	118.1
31200: CTE JROTC	539,400	539,400	62,824	207,662	354,122	(22,384)	104.1
31510: CTE Administration	4,645,713	2,626,695	138,160	582,659	1,268,550	775,486	70.5
31600: CTE Agriculture & Science	489,364	489,364	42,521	177,076	295,169	17,120	96.5
31605: CTE Lincoln Tree Farm Harvest	0	0	1,003	3,393	27,978	(31,371)	100.0
31610: CTE Business Education	1,450,824	1,450,824	119,384	499,073	909,957	41,794	97.1

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

<u>Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Current Month</u>	<u>Current Year Year to Date</u>	<u>Encumbrance</u>	<u>Unspent / Unencumbered</u>	<u>Percent Expended</u>
<b>31: Career &amp; Tech Ed, State</b>							
31620: CTE Marketing Education	376,243	376,243	35,915	158,014	271,701	(53,472)	114.2
31630: CTE Diversified Occupations	943,739	1,033,190	110,411	344,285	771,905	(83,000)	108.0
31640: CTE Trade & Industry	1,772,830	1,772,830	170,788	702,385	1,288,139	(217,694)	112.3
31650: CTE Family & Consumer Science	1,036,933	1,036,933	117,037	493,847	760,035	(216,949)	120.9
31660: CTE Next Move	293,594	293,594	15,021	62,596	67,386	163,613	44.3
31670: CTE Technology	705,605	705,605	70,980	288,969	496,512	(79,876)	111.3
31680: CTE Health Occupations	305,473	350,245	36,463	192,836	287,185	(129,776)	137.1
31710: CTE Career Guidance	633,697	633,697	55,409	227,252	449,631	(43,186)	106.8
31880: CTE Partner School	1,423,467	1,423,467	113,411	494,907	884,049	44,512	96.9
31901: CTE Running Start	140,719	103,380	0	0	151,500	(48,120)	146.5
31902: CTE Open Doors	167,812	167,559	0	0	140,000	27,559	83.6
<b>Total 31: Career &amp; Tech Ed, State</b>	<b>15,075,294</b>	<b>13,152,907</b>	<b>1,102,886</b>	<b>4,509,242</b>	<b>8,526,537</b>	<b>117,127</b>	<b>99.1</b>
<b>34: Middle School CTE</b>							
34500: CTE Middle School	2,775,050	2,645,576	206,932	787,500	1,384,498	473,578	82.1
<b>Total 34: Middle School CTE</b>	<b>2,775,050</b>	<b>2,645,576</b>	<b>206,932</b>	<b>787,500</b>	<b>1,384,498</b>	<b>473,578</b>	<b>82.1</b>
<b>38: Career &amp; Tech Ed, Federal</b>							
38508: CTE Perkins Grant 17-18	0	0	0	476	0	(476)	100.0
38509: CTE Perkins Grant 18-19	244,504	244,504	2,092	100,388	43,785	100,331	59.0
38539: Non-Traditional Fields	0	4,286	0	0	0	4,286	0.0
<b>Total 38: Career &amp; Tech Ed, Federal</b>	<b>244,504</b>	<b>248,790</b>	<b>2,092</b>	<b>100,864</b>	<b>43,785</b>	<b>104,141</b>	<b>58.1</b>
<b>51: Disadvantaged, Federal</b>							
51209: OSSI Targeted/Comprehensive	0	327,516	3,510	3,510	95,792	228,214	30.3
51408: T1 SIG Cohort III Yr 4 17-18	0	0	6,132	25,197	15,508	(40,705)	100.0
51409: T1 SIG Cohort III Yr 5 18-19	143,345	143,345	9,127	24,096	38,780	80,469	43.9
51507: T1-A Disadvantaged 16-17	0	0	43	57	25	(82)	100.0
51508: T1-A Disadvantaged 17-18	0	0	0	163,260	248	(163,508)	100.0
51509: T1-A Disadvantaged 18-19	11,048,188	11,048,188	778,156	3,184,529	5,871,344	1,992,315	82.0
51538: T10-C Homeless Ed 17-18	0	0	0	(49)	0	49	100.0
51539: T10-C Homeless Ed 18-19	37,972	43,830	3,779	14,517	29,522	(210)	100.5
51608: T1-D Neglect & Delinqnt 17-18	0	0	0	807	0	(807)	100.0
51609: T1-D Neglect & Delinqnt 18-19	94,684	93,654	7,655	29,937	59,058	4,660	95.0
51638: T1-A Priority/Focus Schools 18	0	0	0	2,363	0	(2,363)	100.0
<b>Total 51: Disadvantaged, Federal</b>	<b>11,324,189</b>	<b>11,656,533</b>	<b>808,403</b>	<b>3,448,223</b>	<b>6,110,277</b>	<b>2,098,032</b>	<b>82.0</b>
<b>52: School Improvement, Federa</b>							

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<b>52: School Improvement, Federa</b>							
52428: Title IV - Part A	0	0	0	442	0	(442)	100.0
52429: Title IV - Part A	635,934	635,934	34,586	134,852	435,641	65,441	89.7
52477: T2-A Teacher Quality 16-17	0	0	0	(11)	11	0	100.0
52478: T2-A Teacher Quality 17-18	0	0	497	12,370	(8,462)	(3,908)	100.0
52479: T2-A Teacher Quality 18-19	1,251,940	1,251,940	116,606	489,306	893,046	(130,412)	110.4
<b>Total 52: School Improvement, Federa</b>	<b>1,887,874</b>	<b>1,887,874</b>	<b>151,689</b>	<b>636,959</b>	<b>1,320,236</b>	<b>(69,320)</b>	<b>103.7</b>
<b>55: Learning Assistance Prog,</b>							
55500: Learning Assistance Program	9,905,593	9,905,593	841,399	3,758,651	6,274,912	(127,970)	101.3
55520: LAP - High Poverty	5,130,970	5,892,342	258,461	793,679	1,875,144	3,223,519	45.3
<b>Total 55: Learning Assistance Prog,</b>	<b>15,036,563</b>	<b>15,797,935</b>	<b>1,099,860</b>	<b>4,552,331</b>	<b>8,150,055</b>	<b>3,095,549</b>	<b>80.4</b>
<b>56: State Institutions, Ctrs &amp;</b>							
56007: Remann Hall - One Time	114,312	114,312	9,522	37,826	75,085	1,402	98.8
56510: Remann Hall	559,355	559,355	41,126	174,485	242,499	142,370	74.5
<b>Total 56: State Institutions, Ctrs &amp;</b>	<b>673,667</b>	<b>673,667</b>	<b>50,649</b>	<b>212,311</b>	<b>317,584</b>	<b>143,772</b>	<b>78.7</b>
<b>57: NegleCTEd &amp; Delinquent</b>							
57518: T1-D Neglect/Delinquent 17-18	0	0	0	990	0	(990)	100.0
57519: T1-D Neglect/Delinquent 18-19	116,183	165,426	10,924	42,874	76,421	46,131	72.1
<b>Total 57: NegleCTEd &amp; Delinquent</b>	<b>116,183</b>	<b>165,426</b>	<b>10,924</b>	<b>43,864</b>	<b>76,421</b>	<b>45,141</b>	<b>72.7</b>
<b>58: Special &amp; Pilot Programs</b>							
58020: Collection of Evidence	25,000	66,400	0	0	2,225	64,175	3.4
58079: Certification Bonus	2,108,721	2,108,721	0	2	0	2,108,719	0.0
58085: Academic Acceleration	0	13,072	0	0	0	13,072	0.0
58148: Required Action District 17-18	0	0	0	3,777	0	(3,777)	100.0
58149: Required Action District 18-19	317,688	317,688	23,437	72,257	172,064	73,368	76.9
58168: Homeless Student Stability 18	0	0	0	7,451	(7,451)	0	100.0
58169: Homeless Student Stability 19	80,752	78,771	6,507	19,427	58,860	484	99.4
58219: Jobs for America's Graduate WA	0	9,346	0	0	0	9,346	0.0
58229: IB Registration Fee Reimb-Foss	0	6,364	0	0	0	6,364	0.0
58238: Comprehensive School Improv.	0	0	0	5,151	(5,151)	0	100.0
58239: Comprehensive School Improv.	0	0	858	4,676	(4,056)	(620)	100.0
58269: WaKIDS Training	0	4,521	0	3,808	0	713	84.2
58279: Dual Credit Equitable Expansio	0	23,365	0	0	0	23,365	0.0
58317: Beg Ed Support Team 16-17	0	0	43	130	(130)	0	100.0
58318: Beg Ed Support Team 17-18	0	0	0	1,364	(1,364)	0	100.0



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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>
<b>58: Special &amp; Pilot Programs</b>							
58319: Beg Ed Support Team 18-19	207,944	219,627	17,804	71,835	142,526	5,265	97.6
58329: STEM Lighthouse Schools	0	20,000	0	0	0	20,000	0.0
58339: Aerospace & Adv. Manufacturing	0	18,692	0	0	0	18,692	0.0
58638: Priority Schools-Non Title I	0	0	0	3	0	(3)	100.0
58659: Educational Leadership Intern	0	8,560	510	2,684	2,420	3,456	59.6
58669: Recruiting Wash Teachers 18-19	0	21,250	1,409	2,086	6,409	12,755	40.0
58679: WA 1st Robotics Competition 19	0	13,366	5,396	5,396	1,098	6,873	48.6
58689: WA FIRST-FIRST Lego League 19	0	1,029	0	430	0	599	41.8
58699: WA FIRST- FIRST Tech Challenge	0	6,777	764	1,146	2,203	3,428	49.4
58729: Advanced Placement Computer 19	0	9,000	582	582	1,531	6,887	23.5
58759: OSSl Targeted/Comprehensive	0	60,749	0	0	0	60,749	0.0
58779: TPEP Teacher Training 18-19	111,739	116,714	12,223	24,279	10,503	81,932	29.8
<b>Total 58: Special &amp; Pilot Programs</b>	<b>2,851,844</b>	<b>3,124,012</b>	<b>69,533</b>	<b>226,482</b>	<b>381,687</b>	<b>2,515,843</b>	<b>19.5</b>
<b>59: Institutions - Adult Jails</b>							
59100: Inst - Juveniles in Adult Jail	0	10,142	0	989	0	9,153	9.8
<b>Total 59: Institutions - Adult Jails</b>	<b>0</b>	<b>10,142</b>	<b>0</b>	<b>989</b>	<b>0</b>	<b>9,153</b>	<b>9.8</b>
<b>61: Head Start, Federal</b>							
61517: Head Start Regular 16-17	0	0	323	2,101	811	(2,912)	100.0
61518: Head Start Regular 17-18	0	1,495,747	(77,030)	1,047,892	(3,337)	451,192	69.8
61519: Head Start Regular 18-19	5,501,094	5,501,094	538,153	810,156	3,384,459	1,306,479	76.3
61528: Head Start Training 17-18	0	56,052	0	1,110	0	54,942	2.0
61529: Head Start Training 18-19	66,130	66,130	0	0	1,387	64,743	2.1
<b>Total 61: Head Start, Federal</b>	<b>5,567,224</b>	<b>7,119,023</b>	<b>461,445</b>	<b>1,861,259</b>	<b>3,383,320</b>	<b>1,874,443</b>	<b>73.7</b>
<b>64: Limited English Proficiency</b>							
64508: Limited English 17-18	0	0	0	1,227	14,773	(16,000)	100.0
64509: Limited English 18-19	389,526	404,089	23,013	92,758	232,266	79,065	80.4
<b>Total 64: Limited English Proficiency</b>	<b>389,526</b>	<b>404,089</b>	<b>23,013</b>	<b>93,984</b>	<b>247,040</b>	<b>63,065</b>	<b>84.4</b>
<b>65: Transitional Bilingual, State</b>							
01065: BE Trans Bilingual Enrichment	2,431,206	2,426,635	200,746	799,110	1,648,525	(21,000)	100.9
65000: Transitional Bilingual	4,028,883	4,038,610	313,975	1,294,823	2,412,205	331,582	91.8
<b>Total 65: Transitional Bilingual, State</b>	<b>6,460,089</b>	<b>6,465,245</b>	<b>514,721</b>	<b>2,093,933</b>	<b>4,060,730</b>	<b>310,581</b>	<b>95.2</b>
<b>68: Indian Education, Federal</b>							
68011: Indian Education Enrichment	120,000	120,000	7,876	31,241	63,876	24,882	79.3
68508: Indian Education 17-18	0	0	1,164	3,978	(3,638)	(340)	100.0

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<b>68: Indian Education, Federal</b>							
68509: Indian Education 18-19	172,551	161,435	15,665	65,474	119,508	(23,547)	114.6
<b>Total 68: Indian Education, Federal</b>	<b>292,551</b>	<b>281,435</b>	<b>24,706</b>	<b>100,693</b>	<b>179,746</b>	<b>996</b>	<b>99.6</b>
<b>69: Other Compensatory Program</b>							
69100: SPED Reimbursable	0	0	(5,085)	204	17,479	(17,683)	100.0
69200: District Conferences	0	22,322	0	6,054	1,453	14,815	33.6
<b>Total 69: Other Compensatory Program</b>	<b>0</b>	<b>22,322</b>	<b>(5,085)</b>	<b>6,258</b>	<b>18,931</b>	<b>(2,868)</b>	<b>112.8</b>
<b>73: Summer School</b>							
73000: Summer School - District	0	0	0	755	0	(755)	100.0
73010: Summer School - Buildings	0	6,374	0	6,286	0	88	98.6
73880: Summer School - Partner School	64,443	64,443	0	0	0	64,443	0.0
<b>Total 73: Summer School</b>	<b>64,443</b>	<b>70,817</b>	<b>0</b>	<b>7,040</b>	<b>0</b>	<b>63,777</b>	<b>9.9</b>
<b>74: Highly Capable, State</b>							
74000: Highly Capable	698,010	699,157	27,785	154,488	221,790	322,880	53.8
<b>Total 74: Highly Capable, State</b>	<b>698,010</b>	<b>699,157</b>	<b>27,785</b>	<b>154,488</b>	<b>221,790</b>	<b>322,880</b>	<b>53.8</b>
<b>79: Other Instructional Pgms</b>							
79000: Other Instructional Programs	8,486,306	4,133,777	0	0	0	4,133,777	0.0
79010: Tuition Based Preschool	468,000	480,598	44,234	176,955	327,678	(24,036)	105.0
79039: Dream Factory Learning Center	0	25,000	0	0	0	25,000	0.0
79040: Head Start Contributions	0	82	0	668	0	(586)	814.6
79107: Early Childhood Ed 16-17	0	0	0	2	(2)	0	100.0
79108: Early Childhood Ed 17-18	0	0	837	19,343	(19,343)	0	100.0
79109: Early Childhood Ed 18-19	1,455,640	1,368,564	109,167	424,902	843,495	100,167	92.7
79128: Whole Kids Foundation	0	1,585	0	0	0	1,585	0.0
79149: Project Lead the Way Gateway	0	10,000	0	0	3,761	6,239	37.6
79169: Truancy Support	48,000	48,000	0	0	0	48,000	0.0
79188: Wallace Foundation 17-18	0	0	21,676	87,844	(82,797)	(5,047)	100.0
79189: Wallace Foundation 18-19	978,898	978,898	73,651	198,177	481,424	299,297	69.4
79208: JROTC - Army 17-18	0	0	0	1,799	0	(1,799)	100.0
79209: JROTC - Army 18-19	189,540	189,540	13,564	44,760	67,847	76,933	59.4
79229: Refugee Impact 08-9	12,000	12,000	0	0	0	12,000	0.0
79259: Rockefeller Philanthropy Advis	0	5,000	0	0	37	4,963	0.7
79269: JROTC - Navy 18-19	73,712	73,712	8,341	28,725	51,809	(6,822)	109.3
79270: JROTC - Navy Start Up	0	0	230	961	(488)	(473)	100.0
79299: JROTC - Navy Orientation 18-19	0	488	0	0	488	0	100.0



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<b>79: Other Instructional Pgms</b>							
79310: SPED Community Preschool	1,923,139	1,923,139	177,656	697,419	1,398,036	(172,316)	109.0
79339: City of Tacoma Mini Grants 19	0	10,735	0	0	0	10,735	0.0
79345: Gates AP/IB Support	0	17,852	0	202	0	17,650	1.1
79359: Jobs for America's Graduates	0	30,000	0	0	512	29,488	1.7
79378: Stuart Foundation Grant 17-18	0	0	0	1,781	(1,781)	0	100.0
79379: Stuart Foundation Grant 18-19	200,000	200,000	0	0	201,781	(1,781)	100.9
79389: ECEAP USDA Meals/Snacks 18-19	22,338	0	0	0	0	0	100.0
79447: WA STEM-NGA WBL Lab	0	2,932	0	0	0	2,932	0.0
79508: JROTC - Air Force 17-18	0	0	0	895	0	(895)	100.0
79509: JROTC - Air Force 18-19	83,230	83,230	8,543	28,447	52,883	1,900	97.7
79538: JROTC - Marines 17-18	0	0	0	900	0	(900)	100.0
79539: JROTC - Marines 18-19	98,540	98,540	10,637	34,457	63,394	689	99.3
79580: Curriculum Fundraising	0	603,321	18,890	116,016	111,592	375,712	37.7
79585: International Exchange Program	102,418	102,418	9,193	40,098	72,623	(10,304)	110.1
79590: Read 2 Me (formerly Werlin)	42,247	42,247	0	0	35,000	7,247	82.8
79678: College Spark Washington Yr 1	0	0	249	249	8,752	(9,000)	100.0
79679: College Spark Washington Yr 2	0	48,000	0	0	2,347	45,653	4.9
79693: Lincoln Ctr Gates Grant	0	13,655	0	0	0	13,655	0.0
79733: Lincoln Ctr Extended Day Supp.	0	6,876	0	0	0	6,876	0.0
79754: Greater Tacoma Community Fdtn	0	6,870	1,644	3,244	700	2,926	57.4
79755: Tacoma Schools Fdtn Awards	0	39,080	0	168	12,129	26,783	31.5
79799: GRADS-Teen Parent Enhance	0	4,000	0	0	1,387	2,613	34.7
79818: Tacoma Whole Child Int 17-18	0	29,680	1,175	8,329	50,061	(28,710)	196.7
79819: Tacoma Whole Child Int 18-19	0	0	0	0	287	(287)	100.0
79827: Early Warning Indicator Sys Y3	0	0	0	0	20,000	(20,000)	100.0
79850: Arts Collaboration	31,425	31,425	183	548	12,337	18,540	41.0
79899: Partners in Science Suppl Prog	0	7,000	405	405	32	6,563	6.2
79910: NFL Foundation	0	698	0	0	0	698	0.0
79948: Bridge to College Courses Yr 3	0	2,866	334	334	985	1,546	46.0
79949: Bridge to College Courses Yr 4	0	0	159	159	(159)	0	100.0
79959: Art for the Sake of Art 18-19	0	10,000	0	0	0	10,000	0.0
79978: The Hartford Commitment	0	10,000	0	0	0	10,000	0.0
79999: Ben B. Cheney Foundation	0	2,000	2,047	2,047	(47)	0	100.0
<b>Total 79: Other Instructional Pgms</b>	<b>14,215,433</b>	<b>10,653,808</b>	<b>502,816</b>	<b>1,919,835</b>	<b>3,716,763</b>	<b>5,017,210</b>	<b>52.9</b>

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<b>89: Community Services</b>							
89010: Facility Use	177,250	177,250	17,527	74,596	47,810	54,844	69.1
89020: Facility Use - Fields	7,350	7,350	3	238	7,401	(289)	103.9
89030: Facility Use - Swim Pools	7,100	7,100	326	2,666	3,715	719	89.9
89040: Facility Use - Stadiums	31,000	31,000	623	4,397	0	26,603	14.2
89050: Facility Use - Theaters	157,000	157,000	20,827	68,012	28,116	60,872	61.2
89060: Facility Use - Other	42,000	42,000	2,483	6,217	8,285	27,499	34.5
89150: Summer Nutrition Svcs	117,000	117,000	0	0	0	117,000	0.0
89160: Community Partnerships	0	0	23,762	115,103	190,319	(305,422)	100.0
<b>Total 89: Community Services</b>	<b>538,700</b>	<b>538,700</b>	<b>65,550</b>	<b>271,227</b>	<b>285,647</b>	<b>(18,174)</b>	<b>103.4</b>
<b>97: District-Wide Support</b>							
97000: District-Wide Support	38,886,203	38,847,218	2,485,232	14,635,266	19,591,407	4,620,545	88.1
97011: District-Wide Support Enrichme	20,593,422	19,328,638	1,359,878	5,417,988	11,089,843	2,820,807	85.4
97090: DWS Tech General Admin	2,000,000	2,000,000	16,714	1,699,433	860,315	(559,748)	128.0
97093: DWS Tech Util/Net	152,246	152,246	20,279	226,138	228,244	(302,136)	298.5
97109: Urgent Repair Grant	0	23,826	0	0	0	23,826	0.0
97460: DWS FB Non-Instructional	0	0	0	3,609	0	(3,609)	100.0
97580: DWS Security	1,525,406	1,515,406	86,146	354,538	666,076	494,792	67.3
97880: DWS Partner School	30,992	30,992	2,515	2,805	14,538	13,649	56.0
<b>Total 97: District-Wide Support</b>	<b>63,188,269</b>	<b>61,898,326</b>	<b>3,970,763</b>	<b>22,339,778</b>	<b>32,450,422</b>	<b>7,108,126</b>	<b>88.5</b>
<b>98: Nutrition Svcs</b>							
98000: Nutrition Services	11,444,361	11,444,361	1,328,821	4,736,248	7,755,497	(1,047,384)	109.2
98011: Nutrition Services Enrichment	486,292	486,292	9,996	38,062	79,416	368,814	24.2
98030: Nutrition Svcs - Summer	0	0	0	(142)	0	142	100.0
98109: NSLP Equipment Assistance	0	31,536	0	0	35,230	(3,694)	111.7
<b>Total 98: Nutrition Svcs</b>	<b>11,930,653</b>	<b>11,962,189</b>	<b>1,338,817</b>	<b>4,774,168</b>	<b>7,870,144</b>	<b>(682,122)</b>	<b>105.7</b>
<b>99: Pupil Transportation</b>							
99000: Pupil Transportation	14,078,432	14,001,628	742,512	2,322,918	11,661,942	16,768	99.9
99011: Pupil Transportation Enrichmen	941,312	941,312	0	0	0	941,312	0.0
99110: Transportation - Ex Curr	330,000	330,000	0	0	0	330,000	0.0
99120: Transportation - Field Trips	(946,643)	(981,294)	(48,633)	(151,496)	(104,920)	(724,878)	26.1
<b>Total 99: Pupil Transportation</b>	<b>14,403,101</b>	<b>14,291,646</b>	<b>693,879</b>	<b>2,171,422</b>	<b>11,557,022</b>	<b>563,202</b>	<b>96.1</b>
<b>District Total</b>	<b>466,885,637</b>	<b>466,885,637</b>	<b>35,451,112</b>	<b>148,895,813</b>	<b>277,848,314</b>	<b>40,141,510</b>	<b>91.4</b>

Run Date: March 25, 2019  
Run Time: 10:18 am  
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**TACOMA SCHOOL DISTRICT NO. 10**  
**Income Statement and Changes in Fund Balance**  
**Associated Student Body Fund As Of: December 31, 2018**



	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>
<b>Resources Available</b>					
<b>Restricted Fund Balance</b>					
819: Restricted to Fund Purposes	1,521,889	1,938,468	416,579	127.4	118.7
<b>Total Restricted Fund Balance</b>	<b>1,521,889</b>	<b>1,938,468</b>	<b>416,579</b>	<b>127.4</b>	<b>118.7</b>
<b>Nonspendable and Assigned Fund Balance</b>					
840: Nonspendable - Inventory & Prepaid Items	0	1,232	1,232	100.0	100.0
<b>Total Nonspendable and Assigned Fund Balance</b>	<b>0</b>	<b>1,232</b>	<b>1,232</b>	<b>100.0</b>	<b>100.0</b>
<b>Total Beginning Fund Balance</b>	<b>1,521,889</b>	<b>1,939,700</b>	<b>417,811</b>	<b>127.5</b>	<b>120.2</b>
<b>Revenue</b>					
1 - General Student Body	1,186,367	405,218	(781,149)	34.2	36.1
2 - Athletics	332,870	136,472	(196,398)	41.0	44.4
3 - Classes	501,430	82,026	(419,404)	16.4	16.1
4 - Clubs	1,836,527	130,317	(1,706,210)	7.1	9.5
6 - Private Money	134,750	3,662	(131,088)	2.7	0.9
<b>Total Revenue</b>	<b>3,991,944</b>	<b>757,697</b>	<b>(3,234,247)</b>	<b>19.0</b>	<b>20.6</b>
<b>Total Resources Available</b>	<b>5,513,833</b>	<b>2,697,397</b>	<b>(2,816,436)</b>	<b>48.9</b>	<b>50.1</b>
<b>Uses of Resources</b>					
<b>Expenditures</b>					
1 - General Student Body	1,291,677	260,840	1,030,837	20.2	28.0
2 - Athletics	324,434	160,932	163,502	49.6	39.9
3 - Classes	394,061	42,737	351,324	10.8	8.5
4 - Clubs	1,747,773	118,659	1,629,114	6.8	10.6
6 - Private Money	134,750	193	134,557	0.1	0.8
<b>Total Expenditures</b>	<b>3,892,695</b>	<b>583,361</b>	<b>3,309,334</b>	<b>15.0</b>	<b>18.3</b>
<b>Total Uses of Resources</b>	<b>3,892,695</b>	<b>583,361</b>	<b>3,309,334</b>	<b>15.0</b>	<b>18.3</b>
<b>Ending Fund Balance</b>	<b>1,621,138</b>	<b>2,114,036</b>	<b>492,898</b>	<b>130.4</b>	<b>117.7</b>

**Run Date:** March 25, 2019

**Run Time:** 10:18 am

**Report ID:** TS157.v5

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

<u>BRC</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Adopted Budget Expenditures</u>	<u>Fund Balance w/o Imprest Funds</u>	<u>Imprest Funds</u>	<u>Fund Balance</u>
011 Finance	1,104	(54)	0	0	1,050	0	1,050
101 Arlington	3,916	27	684	2,900	3,258	0	3,258
103 Birney	8,517	63	593	12,047	7,987	0	7,987
104 Blix	909	7	0	1,695	915	0	915
105 Boze	8,935	13,667	8,777	26,520	13,826	0	13,826
107 Browns Pt	13,064	187	0	45,350	13,251	0	13,251
109 Bryant	9,315	1,157	393	20,000	10,079	0	10,079
110 Crescent Hts	1,027	224	216	1,000	1,035	0	1,035
113 DeLong	6,619	650	232	21,200	7,037	0	7,037
115 Downing	6,231	2,952	5,469	15,100	3,714	0	3,714
117 Edison	3,102	488	0	1,000	3,591	0	3,591
119 Fawcett	4,433	6,871	1,843	17,600	9,461	0	9,461
121 Fern Hill	283	2	0	9,000	285	0	285
123 Franklin	2,789	21	0	12,100	2,810	0	2,810
125 Geiger	3,151	1,649	273	28,775	4,527	0	4,527
133 Jefferson	2,767	31	0	2,700	2,798	0	2,798
135 Larchmont	1,626	1,038	459	15,500	2,206	0	2,206
137 Lister	4,944	2,265	4,955	15,945	2,254	0	2,254
139 Lowell	3,186	658	35	3,000	3,810	0	3,810
143 Lyon	2,722	1,461	214	2,900	3,969	0	3,969
147 Manitou Pk	5,177	1,767	537	10,775	6,407	0	6,407
149 Mann	6	702	0	1,200	709	0	709
151 McCarver	3,921	29	0	15,300	3,951	0	3,951
157 NE Tacoma	8,485	64	160	29,500	8,389	0	8,389
163 Pt Defiance	2,972	6,970	9,740	12,700	202	0	202
165 Reed	3,486	156	674	4,200	2,969	0	2,969
169 Roosevelt	4,998	384	555	6,000	4,828	0	4,828
175 Sheridan	1,111	2,815	0	43,500	3,926	0	3,926
177 Sherman	3,519	17,158	14,494	16,665	6,183	0	6,183
179 Stanley	1,179	9	0	1,000	1,187	0	1,187
181 Skyline	8,895	11,038	3,446	4,975	16,487	0	16,487
183 Wainwright	12,163	7,353	12,248	34,300	7,268	0	7,268
185 Washington	5,499	15,452	3,539	29,780	17,412	0	17,412
187 Whitman	3,963	3,399	0	1,350	7,361	0	7,361
189 Whittier	2,240	16	222	0	2,034	0	2,034
200 Giaudrone	47,198	20,019	21,057	82,460	46,160	0	46,160
202 Baker	126,798	27,521	12,713	52,650	141,607	0	141,607

**Run Date:** March 25, 2019

**Run Time:** 10:18 am

**Report ID:** TS157.v5

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

<b><u>BRC</u></b>	<b><u>Beginning Balance</u></b>	<b><u>Revenues</u></b>	<b><u>Expenditures</u></b>	<b><u>Adopted Budget Expenditures</u></b>	<b><u>Fund Balance w/o Imprest Funds</u></b>	<b><u>Imprest Funds</u></b>	<b><u>Fund Balance</u></b>
206 Gray	40,049	33,329	18,140	92,700	55,238	0	55,238
208 Hunt	16,545	124	0	0	16,669	0	16,669
210 Jason Lee	23,848	5,767	4,724	59,550	24,891	0	24,891
212 Mason	76,751	7,909	15,971	104,250	68,689	0	68,689
216 Meeker	85,558	15,538	10,236	167,976	90,860	0	90,860
218 Stewart	33,554	34,692	28,094	51,500	40,152	0	40,152
220 Truman	72,648	49,111	9,477	120,075	112,281	0	112,281
221 First Creek	25,078	24,172	18,955	49,600	30,295	0	30,295
224 Foss	88,331	32,140	15,294	162,470	105,177	0	105,177
226 Lincoln	199,378	53,435	41,185	424,710	211,627	0	211,627
228 Mt Tahoma	189,574	59,532	44,210	227,962	204,896	0	204,896
230 Stadium	257,411	134,085	128,758	800,510	262,738	0	262,738
232 Wilson	365,837	89,729	75,772	750,405	379,793	0	379,793
234 Oakland	3,935	586	502	3,285	4,020	0	4,020
235 IDEA School	4,270	293	128	2,400	4,434	0	4,434
237 Tacoma School For The Arts	30,866	6,192	3,894	96,655	33,163	0	33,163
239 Science & Math Institute	43,886	1,249	556	23,960	44,579	0	44,579
607 Career & Technical Education	28,666	215	0	0	28,882	0	28,882
617 ASB Athletics & Activities	100	61,200	62,387	130,000	(1,087)	0	(1,087)
734 Young Ambassadors	23,166	183	1,549	24,000	21,800	0	21,800
<b><u>District Total</u></b>	<b><u>1,939,700</u></b>	<b><u>757,697</u></b>	<b><u>583,361</u></b>	<b><u>3,892,695</u></b>	<b><u>2,114,036</u></b>	<b><u>0</u></b>	<b><u>2,114,036</u></b>

Run Date: March 25, 2019

Run Time: 10:20 am

Report ID: TS160.v5

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

	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>
<b>Resources Available</b>					
<b>Restricted FB</b>					
830: Restricted for Debt Service	8,040,000	10,787,950	2,747,950	134.2	118.7
<b>Total Restricted FB</b>	<b>8,040,000</b>	<b>10,787,950</b>	<b>2,747,950</b>	<b>134.2</b>	<b>118.7</b>
<b>Total Beginning Fund Balance</b>	<b>8,040,000</b>	<b>10,787,950</b>	<b>2,747,950</b>	<b>134.2</b>	<b>118.7</b>
<b>Revenue</b>					
1 - Local Taxes	57,267,500	25,067,602	(32,199,898)	43.8	43.0
2 - Local Non-Tax	56,000	92,409	36,409	165.0	215.7
<b>Total Revenue</b>	<b>57,323,500</b>	<b>25,160,011</b>	<b>(32,163,489)</b>	<b>43.9</b>	<b>44.4</b>
<b>Total Resources Available</b>	<b>65,363,500</b>	<b>35,947,961</b>	<b>(29,415,539)</b>	<b>55.0</b>	<b>55.8</b>
<b>Uses of Resources</b>					
<b>Expenditures</b>					
728: Principal Payments	31,900,000	19,190,000	12,710,000	60.2	63.9
730: Interest Payments	24,610,912	12,540,281	12,070,631	51.0	50.9
790: Contractual Services - Other	750,000	900	749,100	0.1	0.1
<b>Total Expenditures</b>	<b>57,260,912</b>	<b>31,731,181</b>	<b>25,529,731</b>	<b>55.4</b>	<b>57.4</b>
<b>Total Uses of Resources</b>	<b>57,260,912</b>	<b>31,731,181</b>	<b>25,529,731</b>	<b>55.4</b>	<b>57.4</b>
<b>Ending Fund Balance</b>	<b>8,102,588</b>	<b>4,216,779</b>	<b>(3,885,809)</b>	<b>52.0</b>	<b>43.9</b>

Run Date: March 25, 2019  
Run Time: 10:20 am  
Report ID: TS156.v4

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



**State Account**  
**District Account**

	Prior Year <u>Adopted</u> <u>Budget</u>	Prior Year Year to Date <u>Actual</u>	Over Budget (Under)	% Received	Current Year <u>Adopted</u> <u>Budget</u>	Current Year Year to Date <u>Actual</u>	Over Budget (Under)	% Received
<b>1 - Local Taxes</b>								
11000: Local Property Tax	55,901,250	24,037,091	(31,864,159)	43.0	57,267,500	25,067,602	(32,199,898)	43.8
<b>1 - Local Taxes</b>	55,901,250	24,037,091	(31,864,159)	43.0	57,267,500	25,067,602	(32,199,898)	43.8
<b>2 - Local Non-Tax</b>								
23000: Investment Earnings	28,000	60,395	32,395	215.7	56,000	92,409	36,409	165.0
<b>2 - Local Non-Tax</b>	28,000	60,395	32,395	215.7	56,000	92,409	36,409	165.0
<b>9 - Other Financing Sources</b>								
96000: Sale of Refunding Bonds	0	750,355	750,355	100.0	0	0	0	100.0
<b>9 - Other Financing Sources</b>	0	750,355	750,355	100.0	0	0	0	100.0
<b><u>District Total</u></b>	<b>55,929,250</b>	<b>24,847,840</b>	<b>(31,081,410)</b>	<b>44.4</b>	<b>57,323,500</b>	<b>25,160,011</b>	<b>(32,163,489)</b>	<b>43.9</b>

**Run Date:** March 25, 2019  
**Run Time:** 10:21 am  
**Report ID:** TS159.v7

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



	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>
<b>Resources Available</b>					
<b>Restricted Fund Balance</b>					
861: Restricted from Bond Proceeds	0	192,326,106	192,326,106	100.0	78.8
862: Restricted from Levy Proceeds	0	10,567,849	10,567,849	100.0	99.9
<b>Total Restricted Fund Balance</b>	<b>0</b>	<b>202,893,955</b>	<b>202,893,955</b>	<b>100.0</b>	<b>79.7</b>
<b>Assigned Fund Balance</b>					
889: Assigned to Fund Purposes	0	2,103,919	2,103,919	100.0	165.3
<b>Total Assigned Fund Balance</b>	<b>0</b>	<b>2,103,919</b>	<b>2,103,919</b>	<b>100.0</b>	<b>165.3</b>
<b>Total Beginning Fund Balance</b>	<b>0</b>	<b>204,997,874</b>	<b>204,997,874</b>	<b>100.0</b>	<b>79.9</b>
<b>Revenue</b>					
1 - Local Taxes	0	4,441,868	4,441,868	100.0	44.2
2 - Local Non-Tax	0	897,927	897,927	100.0	15.6
4 - State - Special Purpose	0	1,485,018	1,485,018	100.0	100.0
<b>Total Revenue</b>	<b>0</b>	<b>6,824,813</b>	<b>6,824,813</b>	<b>100.0</b>	<b>60.8</b>
<b>Total Resources Available</b>	<b>0</b>	<b>211,822,687</b>	<b>211,822,687</b>	<b>100.0</b>	<b>79.2</b>
<b>Uses of Resources</b>					
<b>Expenditures</b>					
12 - Site Improvements	0	1,166,521	(1,166,521)	100.0	262.5
21 - New Buildings	0	15,807,422	(15,807,422)	100.0	8.5
22 - Remodeled Buildings	0	1,005,018	(1,005,018)	100.0	7.4
31 - Initial Equipment	0	3,154,779	(3,154,779)	100.0	17.8
35 - Instructional Technology	0	606,870	(606,870)	100.0	100.0
52 - MODIFY REPORT FOR DESC	0	2,616	(2,616)	100.0	100.0
<b>Total Expenditures</b>	<b>0</b>	<b>21,743,225</b>	<b>(21,743,225)</b>	<b>100.0</b>	<b>12.1</b>
<b>Total Uses of Resources</b>	<b>0</b>	<b>21,743,225</b>	<b>(21,743,225)</b>	<b>100.0</b>	<b>12.1</b>
<b>Ending Fund Balance</b>	<b>0</b>	<b>190,079,462</b>	<b>190,079,462</b>	<b>0.0</b>	<b>124.7</b>
861: Restricted from Bond Proceeds	0	192,326,106	192,326,106	100.0	78.8
862: Restricted from Levy Proceeds	0	10,567,849	10,567,849	100.0	99.9
<b>Total Restricted Fund Balance</b>	<b>0</b>	<b>202,893,955</b>	<b>202,893,955</b>	<b>100.0</b>	<b>79.7</b>



**Run Date:** March 25, 2019  
**Run Time:** 10:21 am  
**Report ID:** TS159.v7

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



889: Assigned to Fund Purposes  
**Total Assigned Fund Balance**  
**Total Ending Fund Balance**

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>
-----0	----- <span style="color: red;">(12,814,493)</span>	----- <span style="color: red;">(12,814,493)</span>	-----100.0	----- <span style="color: red;">-911.2</span>
<b>0</b>	<span style="color: red;"><b>(12,814,493)</b></span>	<span style="color: red;"><b>(12,814,493)</b></span>	<b>100.0</b>	<span style="color: red;"><b>(911.2)</b></span>
-----0	-----190,079,462	-----190,079,462	-----100.0	-----77.2
<u><u>0</u></u>	<u><u>190,079,462</u></u>	<u><u>190,079,462</u></u>	<u><u>100.0</u></u>	<u><u>77.2</u></u>

Run Date: March 25, 2019  
Run Time: 10:21 am  
Report ID: TS156.v4

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



<u>State Account</u> <u>District Account</u>	<u>Prior Year Adopted Budget</u>	<u>Prior Year Year to Date Actual</u>	<u>Over Budget (Under)</u>	<u>% Received</u>	<u>Current Year Adopted Budget</u>	<u>Current Year Year to Date Actual</u>	<u>Over Budget (Under)</u>	<u>% Received</u>
<b>1 - Local Taxes</b>								
11000: Local Property Tax	9,950,000	4,395,182	(5,554,818)	44.2	0	4,441,868	4,441,868	100.0
<b>1 - Local Taxes</b>	9,950,000	4,395,182	(5,554,818)	44.2	0	4,441,868	4,441,868	100.0
<b>2 - Local Non-Tax</b>								
23000: Investment Earnings	1,664,000	221,244	(1,442,756)	13.3	0	879,438	879,438	100.0
25000: Gifts, Grants, & Donations (Local)	0	0	0	100.0	0	0	0	100.0
27000: Rentals & Leases	125,000	25,703	(99,297)	20.6	0	18,489	18,489	100.0
28000: Insurance Recoveries	0	0	0	100.0	0	0	0	100.0
29050: Mitigation Fees	40,000	37,500	(2,500)	93.8	0	0	0	100.0
<b>2 - Local Non-Tax</b>	1,829,000	284,447	(1,544,553)	15.6	0	897,927	897,927	100.0
<b>4 - State - Special Purpose</b>								
41300: State Matching - Paid Direct to District	0	2,789,455	2,789,455	100.0	0	1,485,018	1,485,018	100.0
<b>4 - State - Special Purpose</b>	0	2,789,455	2,789,455	100.0	0	1,485,018	1,485,018	100.0
<b>9 - Other Financing Sources</b>								
92000: Sale of Real Property	500,000	0	(500,000)	0.0	0	0	0	100.0
<b>9 - Other Financing Sources</b>	500,000	0	(500,000)	0.0	0	0	0	100.0
<b><u>District Total</u></b>	<b>12,279,000</b>	<b>7,469,084</b>	<b>(4,809,916)</b>	<b>60.8</b>	<b>0</b>	<b>6,824,813</b>	<b>6,824,813</b>	<b>100.0</b>

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

	Current Year <u>Adopted</u> <u>Budget</u>	Current Year Year to Date_ <u>Actual</u>	Under Budget <u>(Over)</u>	% Current Year_ <u>Budget</u>	% Prior Year_ <u>Budget</u>
<b>Resources Available</b>					
<b>Committed and Assigned FB</b>					
819: Restricted to Fund Purposes	0	1,525,759	1,525,759	100.0	130.9
<b>Total Committed and Assigned FB</b>	<u>0</u>	<u>1,525,759</u>	<u>1,525,759</u>	<u>100.0</u>	<u>130.9</u>
<b>Total Beginning Fund Balance</b>	<u>0</u>	<u>1,525,759</u>	<u>1,525,759</u>	<u>100.0</u>	<u>130.9</u>
<b>Revenue</b>					
2 - Local Non-Tax	0	(79)	(79)	100.0	69.4
4 - State - Special Purpose	0	7,399	7,399	100.0	0.0
<b>Total Revenue</b>	<u>0</u>	<u>7,321</u>	<u>7,321</u>	<u>100.0</u>	<u>1.2</u>
<b>Total Resources Available</b>	<u>0</u>	<u>1,533,080</u>	<u>1,533,080</u>	<u>100.0</u>	<u>98.8</u>
<b>Uses of Resources</b>					
<b>Expenditures</b>					
741: Natural Gas	0	(4,302)	4,302	100.0	100.0
941: Non-Barcoded Equipment	0	1,130,112	(1,130,112)	100.0	100.0
<b>Total Expenditures</b>	<u>0</u>	<u>1,125,810</u>	<u>(1,125,810)</u>	<u>100.0</u>	<u>35.9</u>
<b>Total Uses of Resources</b>	<u>0</u>	<u>1,125,810</u>	<u>(1,125,810)</u>	<u>100.0</u>	<u>35.9</u>
<b>Ending Fund Balance</b>	<u>0</u>	<u>407,270</u>	<u>407,270</u>	<u>100.0</u>	<u>29,054.4</u>

Run Date: March 25, 2019  
 Run Time: 10:22 am  
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**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Revenue by State and District Account**  
**Transportation Vehicle Fund December 31, 2018**



**State Account**

<b><u>District Account</u></b>	<b><u>Prior Year Adopted Budget</u></b>	<b><u>Prior Year Year to Date Actual</u></b>	<b><u>Over Budget (Under)</u></b>	<b><u>% Received</u></b>	<b><u>Current Year Adopted Budget</u></b>	<b><u>Current Year Year to Date Actual</u></b>	<b><u>Over Budget (Under)</u></b>	<b><u>% Received</u></b>
<b>2 - Local Non-Tax</b>								
23000: Investment Earnings	10,000	6,935	(3,065)	69.4	0	(79)	(79)	100.0
<b>2 - Local Non-Tax</b>	10,000	6,935	(3,065)	69.4	0	(79)	(79)	100.0
<b>4 - State - Special Purpose</b>								
44990: Transportation - Depreciation	550,000	0	(550,000)	0.0	0	7,399	7,399	100.0
<b>4 - State - Special Purpose</b>	550,000	0	(550,000)	0.0	0	7,399	7,399	100.0
<b>9 - Other Financing Sources</b>								
93000: Sale of Equipment	10,000	0	(10,000)	0.0	0	0	0	100.0
<b>9 - Other Financing Sources</b>	10,000	0	(10,000)	0.0	0	0	0	100.0
<b><u>District Total</u></b>	<b><u>570,000</u></b>	<b><u>6,935</u></b>	<b><u>(563,065)</u></b>	<b><u>1.2</u></b>	<b><u>0</u></b>	<b><u>7,321</u></b>	<b><u>7,321</u></b>	<b><u>100.0</u></b>