

2016 – 2017

FIRST QUARTER FINANCIAL REPORT  
for  
TACOMA PUBLIC SCHOOLS

Financial Operations through: November 30, 2016

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Report Prepared by Finance Department  
Allison Deskins, Senior Financial Analyst

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Date: February 1, 2017  
To: Board of Directors   
From: Rosalind Medina, Chief Financial Officer  
Re: First 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 first three months of the fiscal year. Current data is compared to the previous year. This section also provides information on the projected year-end financial position of the district and summary information for some major programs.

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

## **GENERAL FUND SUMMARY**

**Table 1** compares financial operating results from September 1, 2016 through November 30, 2016 with information through the time frame for Fiscal Year 2015-16. Specific variances are explained in the body of this report.

**Table 1**

General Fund Comparison for the fiscal period ended	November 31, 2015	November 31, 2016	Variance Higher/(lower)
Beginning Fund Balance	\$ 40,756,452	\$ 43,251,597	\$ 2,495,145
Revenue	102,518,663	105,561,806	3,043,143
Other Financing Sources	38,839	11,133	(27,706)
Total Resources Available	143,313,954	148,824,536	5,510,582
Expenditures	91,366,426	98,140,473	6,774,047
Other Financing Uses	-	-	-
Total Use of Resources	91,366,426	98,140,473	6,774,047
Ending Fund Balance	\$ 51,947,528	\$ 50,684,063	\$ (1,263,466)

## **REVENUE and OTHER FINANCING SOURCES**

### **COMPARISON OF CURRENT YEAR VS. PREVIOUS YEAR ACTUAL**

General fund revenue and other financing sources for the first quarter were \$105,572,939. This was \$3,015,437 (+2.9%) 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**

<b>Revenue and Other Financing Sources Comparison by Year</b>					
<b>Revenue Source</b>	<b>Through November 2015</b>	<b>Percent of Total</b>	<b>Through November 2016</b>	<b>Percent of Total</b>	<b>Variance higher/(lower)</b>
Local Taxes	\$ 39,106,507	38.13%	\$ 38,717,130	36.67%	\$ (389,377)
Local Non-Tax	2,324,975	2.27%	2,686,697	2.54%	361,722
State, General Purpose	44,499,651	43.39%	46,774,174	44.31%	2,274,523
State, Special Purpose	11,453,603	11.17%	11,697,481	11.08%	243,878
Federal, General Purpose	47,150	0.05%	28,938	0.03%	(18,212)
Federal, Special Purpose	5,031,059	4.91%	5,557,951	5.26%	526,892
Revenue - Other Districts	5,493	0.01%	7,022	0.01%	1,529
Revenue - Other Agencies	50,225	0.05%	92,414	0.09%	42,189
Revenue - Other Financing	38,839	0.04%	11,133	0.01%	(27,706)
<b>Total Revenue</b>	<b>\$ 102,557,502</b>	<b>100.00%</b>	<b>\$ 105,572,939</b>	<b>100.00%</b>	<b>\$ 3,015,437</b>

**Local Tax** revenues consist of tax receipts from the local maintenance and operation levies. Local tax revenues decreased \$389,377 (-1.0%) compared to this time last year. This variance reflects a difference in the timing of when revenue was collected last year compared to this year. This revenue will increase due to increases in the levy base (i.e., certain State and Federal revenues) used to calculate the 2015 levy verses the 2016 levy; thereby increasing the actual revenue from year to year.

**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 \$361,722 (+15.6%) compared to this time last year.

This variance is the result of the following:

- \$278,798 increase from tuition collected from unsponsored foreign exchange students
- \$97,697 increase in procurement card rebates
- \$87,394 increase in reimbursable costs associated with Sound Partnership
- \$74,485 decrease in e-rate discount funds
- 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), (see **ENROLLMENT and STAFFING**, Section II, of this report for more detail). This includes revenue for both basic and career & technical education (see **MAJOR PROGRAMS and INITIATIVES**). Apportionment revenue is calculated on budgeted enrollment and staff mix factor from September through December. Each year in January, the state updates the apportionment calculation with actual year to date data.

Local Effort Assistance (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.

Revenues in this category increased \$2,274,523 (+5.1%) compared to this time last year. This variance is the result of the following:

- \$2,097,828 increase in apportionment due to an increase of 105 budgeted average annual enrollment FTE, and changes in the staff mix factor
- \$176,695 increase in LEA

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

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

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

Revenue in this category increased \$243,878 (+2.1%) compared to this time last year. This variance is the result of the following:

- \$312,027 increase in Special Education revenue due to 62 additional budgeted student FTE compared to last year
- \$133,155 decrease in transportation operation allocations
- \$97,101 increase in transitional bilingual revenues due to an increase of 346 FTE from last year
- 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**.

Combined revenues in this category increased \$526,892 (+10.5%) compared to this time last year. This variance is the result of the following:

- \$329,352 increase in grants received through OSPI designed for improving teacher quality (Title II, Part A)
- \$145,671 increase in the value of USDA commodities received
- \$133,152 increase in grants received through OSPI to assist disadvantaged students (Title I, Part A)
- \$113,599 decreased in income received for IDEAB Flow Thru grant funding
- \$87,148 increase in revenues received from Special Education Medicaid Reimbursements
- 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 \$392,036,067, which is \$5,182,216 (-1.3%) under budget.

**Table 3**

Revenue Source	Projected Revenue and Other Financing Sources				
	Budget	Percent of Total	Projected	Percent of Total	Variance over/(under)
Local Taxes	\$ 85,793,823	21.60%	\$ 85,292,595	21.76%	\$ (501,228)
Local Non-Tax	6,363,011	1.60%	7,990,466	2.04%	1,627,455
State, General Purpose	198,109,522	49.87%	199,605,242	50.92%	1,495,720
State, Special Purpose	62,264,654	15.68%	54,270,083	13.84%	(7,994,571)
Federal, General Purpose	299,125	0.08%	291,353	0.07%	(7,772)
Federal, Special Purpose	39,412,499	9.92%	40,869,885	10.43%	1,457,386
Revenue - Other Districts	1,885,009	0.47%	1,885,009	0.48%	-
Revenue - Other Agencies	1,390,639	0.35%	1,401,449	0.36%	10,810
Revenue - Other Financing	1,700,000	0.43%	429,985	0.11%	(1,270,015)
<b>Total Revenue</b>	<b>\$ 397,218,282</b>	<b>100.00%</b>	<b>\$ 392,036,067</b>	<b>100.00%</b>	<b>\$ (5,182,216)</b>

**Local Tax** revenue is projected to be \$501,228 (-0.6%) under budget. This variance is the result of the following:

- Collections through the first 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 \$1,627,455 (+25.6%) over budget. This variance is the result of the following:

- \$818,695 projected increase from budget in tuition and fees revenue for various programs
- \$278,749 projected increase from budget from nutrition services sales
- \$168,229 projected increase from budget in sales of supplies and services for the general fundraising program
- \$165,898 projected increase from budget in various non-tax unassigned local support
- \$82,456 projected increase from budget in sales of supplies and services for the field trip fundraising program
- The remaining variance is due to smaller variances in several other programs

**State General Purpose** revenue is projected to be \$1,495,720 (+0.8%) over 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 72 FTE over budget. The remaining increase comes from the K-3 enhancement revenue.

**State Special Purpose** revenue is projected to be \$7,994,571 (-12.8%) under budget. This variance is the result of the following:

- \$8,500,000 decrease from budget due to grant capacity that that will be used, but moved to their respective programs through accounting transactions
- \$353,690 increase from budget for Special & Pilot programs
- \$185,167 decrease from budget for Remann Hall due to projected enrollment coming in 14 FTE below budget
- \$77,669 decrease from budget in 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 \$1,457,386 (+3.7%) over budget. This variance is the result of the following:

- \$397,983 projected increase over budget for the Head Start program
- \$363,344 projected increase over budget for the Title IIA Teacher Quality program
- \$271,204 projected increase over budget from Nutrition Services for USDA Commodities
- \$232,781 projected increase over budget for the Title 1 Disadvantage program
- \$183,677 increase from budget in Special Education - Medicaid Match
- The remaining variance is due to smaller variances in several other programs

**Revenue from other financing** is projected to be \$1,270,015 (-74.7%) below budget. This variance is the result of the following:

- \$1,270,015 projected revenue below budget under district wide operating transfers from the capital projects fund. This revenue should come in at budget due to the funding of the Lawson upgrade coming from this source.



## ***EXPENDITURES***

### **COMPARISON OF CURRENT YEAR VS. PREVIOUS YEAR ACTUAL**

General fund expenditures through the first quarter were \$98,140,473. This was an increase of \$6,774,047 (+7.4%) 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>					
<b>Expenditure Objects</b>	<b>Through November 2015</b>	<b>Percent of Total</b>	<b>Through November 2016</b>	<b>Percent of Total</b>	<b>Variance higher/(lower)</b>
Certificated Salaries	\$ 40,867,399	44.73%	\$ 43,971,807	44.80%	\$ 3,104,408
Classified Salaries	15,387,598	16.84%	16,889,819	17.21%	1,502,221
Employee Benefits	23,429,203	25.64%	24,862,273	25.33%	1,433,070
Supplies and Materials	4,860,432	5.32%	5,889,497	6.00%	1,029,065
Contractual Services	6,118,978	6.70%	5,912,815	6.02%	(206,163)
Local Mileage & Travel	284,606	0.31%	208,065	0.21%	(76,541)
Capital Outlay	418,211	0.46%	406,197	0.41%	(12,014)
<b>Total Expenditures</b>	<b>\$ 91,366,426</b>	<b>100.00%</b>	<b>\$ 98,140,473</b>	<b>100.00%</b>	<b>\$ 6,774,047</b>

**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 \$3,104,408 (+7.6%) compared to this time last year. This variance is the result of the following:

- \$2,593,983 increase in regular salaries due to an increase of 71 FTE compared to this time last year as well as 1.8% COLA and negotiated increases
- \$477,625 increase in regular subs
- \$112,148 decrease in building directed optional days
- \$92,193 increase costs associated with extra work
- \$86,095 decrease in regular subs used for release time
- The remaining variance is due to smaller variances in several other programs

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

Expenditures in this category increased \$1,502,221 (+9.8%) compared to this time last year. This variance is the result of the following:

- \$1,456,197 increase in regular salaries due to an increase of 65 FTE compared to this time last year as well as 1.8% COLA and negotiated increases
- \$140,894 decrease in regular subs
- \$110,011 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 \$1,433,070 (+6.1%) compared to this time last year. This variance is the result of the following:

- \$592,420 increase in retirement
- \$409,243 increase in health insurance
- \$308,024 increase in FICA/Medicare taxes
- \$116,402 increase in workers' 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 decreased \$1,029,065 (+21.2%) compared to this time last year. This variance is the result of the following:

- \$546,592 increase in C&I Literacy 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
- \$383,951 increase in food supplies for the National School Lunch Program
- \$117,083 increase in fuel expenses associated with the Transportation program
- \$105,757 decrease in the purchase of new HP laptops and docking stations purchased last year for the Head Start program at Madison
- The remaining decreases are 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 decreased \$206,163 (-3.4%) compared to this time last year. This variance is the result of the following:

- \$836,300 increase in in Other Contractual Services including:
  - \$246,269 for district-wide plant operations & maintenance
  - \$125,980 for Special Ed contractual services including behavioral support, sign language, mobility amenities, etc.
  - \$103,017 for ASCD Memberships for Tacoma Public Schools certificated staff
  - \$80,252 in AWSP membership dues for Principals and Assistant Principals
- \$649,996 decrease in the transportation base rate due to timing differences
- \$148,904 decrease in district-wide software licensing
- \$120,705 decrease from the purchase of ORCA passes last year
- The remaining decreases are 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 \$76,541 (-26.9%) compared to this time last year. This variance is the result of the following:

- \$102,957 decrease in extended travel at SOTA from mini-term service and study tour trips that were taken last year

## Comparison of Budget vs. Projected

**Table 5** compares budgeted and projected annual expenditures in each object category for 2016-17. The total expenditures are projected to be \$392,061,203 which is \$14,476,233 (-3.6%) under budget.

**Table 5**

Projected Expenditures					
Expenditure Objects	Budget	Percent	Projected	Percent	Variance
		of Total		of Total	(over)/under
Certificated Salaries	\$ 188,352,001	46.33%	\$ 183,828,266	46.89%	\$ 4,523,735
Classified Salaries	68,400,030	16.83%	63,087,041	16.09%	\$ 5,312,989
Employee Benefits	91,790,709	22.58%	88,305,830	22.52%	\$ 3,484,879
Supplies and Materials	19,445,654	4.78%	17,094,678	4.36%	2,350,976
Contractual Services	36,553,920	8.99%	37,698,272	9.62%	(1,144,352)
Local Mileage & Travel	961,120	0.24%	865,043	0.22%	96,077
Capital Outlay	1,034,002	0.25%	1,182,073	0.30%	(148,071)
Total Expenditures	\$ 406,537,436	100.00%	\$ 392,061,203	100.00%	\$ 14,476,233

**Certificated and Classified Salaries** are projected to be \$4,523,735 (-2.4%) and \$5,312,989 (-7.8%) 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 extra work for extra pay, staff development, optional days, staffing reserves included as part of the grant capacity and other discretionary salary accounts
  - Certificated staffing is projected to be 91 FTE under budget
  - Classified staffing is projected to be 94 FTE under budget

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

**Employee Benefits** are projected to be \$3,484,879 (-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 under budget spending for extra work, as well as the benefit savings associated with under budget spending for extra work, staff development, optional days and staffing reserves included as part of the grant capacity.

**Supplies and Materials** are projected to be \$2,350,976 (-12.1%) under budget. This variance is the result of the following:

- \$2,796,856 in capacity budgeted in this category for potential grant awards not projected to be used
- \$331,520 projected savings in non-capitalized equipment, which includes any item under \$5,000
- \$133,196 projected savings in fuel expenses
- \$75,236 projected savings in textbooks & materials

This projected savings is partially offset by the following variances:

- \$801,473 projected overspend in nutrition services for the National School Lunch Program
- \$87,290 projected overspend in subscriptions

**Contractual Services** are projected to be \$1,144,352 (+3.1%) over budget. This variance is the result of the following:

- \$1,031,811 projected overspend in Special Education due to the increase in the cost and use of contracted special education services
- \$631,400 projected underspend in payments made for consultants
- \$528,697 projected overspend in contract transportation which included field trips, athletics and transportation for homeless
- \$349,900 projected overspend in freight charges for Nutrition Services due to no established budget for this category
- \$259,609 projected underspend in registration fees
- \$244,500 projected underspend in unused budgeted capacity
- \$172,000 projected overspend in tutoring services due to no established budget for this category
- \$149,281 projected underspend in software licensing fees
- \$145,222 projected overspend in rental services

- \$133,619 projected overspend in water services
- \$88,623 projected overspend in charges to Telco Communications
- \$332,491 projected overspend in Nutrition Services for contracted freight charges
- The remaining variance is due to smaller variances in several other programs

**Local Mileage and Travel** expenditures are projected to be \$96,077 (-10.0%) under budget. This variance is the result of the following:

- \$52,504 projected savings in extended travel
- \$43,573 projected savings in local travel
- The remaining variance is due to smaller variances in several other programs

**Capital Outlay** expenditures are projected to be \$148,071 (-14.3%) under budget. This variance is the result of the following:

- \$684,001 projected overspend in building grounds & site improvements due to no established budget for this category
- \$452,086 projected savings in the replacement of barcoded equipment
- 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 November 30, 2015 and November 30, 2016. The fund balance fluctuates with both the receipt of revenues and the flow of expenditures.

**Table 6**

<b>Fund Balance Comparison by Year</b>					
<b>Fund Balance Descriptions for the fiscal period ended</b>	<b>November 2015</b>	<b>Percent of Revenue</b>	<b>November 2016</b>	<b>Percent of Revenue</b>	<b>Variance higher/(lower)</b>
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)
<b>Total Debt &amp; Fiscal Management Fund Balance</b>	<b>\$ 19,147,714</b>	<b>5.04%</b>	<b>\$ 19,775,914</b>	<b>5.00%</b>	<b>\$ 628,200</b>
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
<b>Restricted or Assigned Fund Balance</b>	<b>\$ 21,608,738</b>	<b>5.68%</b>	<b>\$ 23,475,682</b>	<b>5.94%</b>	<b>\$ 1,866,943</b>
<b>Total Nonspendable, Restricted, Committed and Assigned Fund Balance</b>	<b>\$ 40,756,452</b>	<b>10.72%</b>	<b>\$ 43,251,597</b>	<b>10.94%</b>	<b>\$ 2,495,143</b>
Unassigned Fund Balance	\$ 11,191,076	2.94%	\$ 7,432,466	1.88%	(3,758,610)
<b>Total Unassigned Fund Balance</b>	<b>\$ 11,191,076</b>	<b>2.94%</b>	<b>\$ 7,432,466</b>	<b>1.88%</b>	<b>\$ (3,758,610)</b>
<b>Total Fund Balance</b>	<b>\$ 51,947,528</b>	<b>13.66%</b>	<b>\$ 50,684,063</b>	<b>12.81%</b>	<b>\$ (1,263,465)</b>
<b>Revenue less other financing</b>	<b>\$ 380,159,503 *</b>		<b>\$ 395,518,282 **</b>		

\* 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 \$14,824,335 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.

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

**Table 7**

<b>Fund Balance Descriptions</b>	<b><u>Fund Balance</u></b>				
	<b>2016-17 Budget</b>	<b>Percent of Revenue</b>	<b>2016-17 Projected</b>	<b>Percent of Revenue</b>	<b>Variance higher/(lower)</b>
Nonspendable - Inventory & Prepaid Items	\$ 3,336,218	0.84%	\$ 4,283,413	1.09%	\$ 947,195
Committed to Debt and Fiscal Management	14,812,478	3.75%	13,440,246	3.43%	(1,372,232)
Committed to Encumbrances	627,218	0.16%	856,645	0.22%	229,427
Committed to Contingencies	1,000,000	0.25%	1,000,000	0.26%	-
<b>Total Debt &amp; Fiscal Management Fund Balance</b>	<b>\$ 19,775,914</b>	<b>5.00%</b>	<b>\$ 19,580,304</b>	<b>5.00%</b>	<b>\$ (195,609.92)</b>
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	0.46%	1,814,304
Assigned to Future Operations	12,873,172	3.25%	19,410,404	4.96%	6,537,232
<b>Restricted or Assigned Fund Balance</b>	<b>\$ 13,423,172</b>	<b>3.39%</b>	<b>\$ 23,646,157</b>	<b>6.04%</b>	<b>\$ 10,222,985</b>
<b>Total Nonspendable, Restricted, Committed and Assigned Fund Balance</b>	<b>\$ 33,199,086</b>	<b>8.39%</b>	<b>\$ 43,226,461</b>	<b>11.04%</b>	<b>\$ 10,027,375</b>
Unassigned Fund Balance	\$ -	0.00%	\$ -	0.00%	\$ -
<b>Total Unassigned Fund Balance</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>
<b>Total Fund Balance</b>	<b>\$ 33,199,086</b>	<b>8.39%</b>	<b>\$ 43,226,461</b>	<b>11.04%</b>	<b>\$ 10,027,375</b>
<b>Revenue less other financing</b>	<b>\$ 395,518,282 **</b>		<b>\$ 391,606,082 ***</b>		

\*\* 2016-17 budgeted revenue less other financing sources

\*\*\* 2016-17 total revenue less other financing sources as of November 30, 2016

## **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 8<sup>th</sup> grade algebra courses, and Math Vision Project student consumable and teacher materials to support 9<sup>th</sup> 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 \$233,526.

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

**Table 8**

Curriculum & Instruction

Resources

	Budget	Projection	Variance Incr/(Decrease)
Local Funding	\$ 2,715,000	\$ 2,728,908	\$ 13,908
Basic Education (Optional Days)	1,273,353	1,273,353	-
	\$ 3,988,353	\$ 4,002,261	\$ 13,908
Carryover Reserve	1,026,750	1,814,304	787,554
One Time Additional Funding	-	-	-
Total Resources Available	\$ 5,015,103	\$ 5,816,565	\$ 801,462

Expenditures

BRC	Description/Content Area	Budget	Projection	Variance Under/(Over)
710	General/Optional Days	\$ 1,273,353	\$ 472,511	\$ 800,842
711	Math	792,192	898,495	(106,303)
712	Social Studies	54,330	38,337	15,993
713	The Arts	204,076	139,930	64,146
714	Foreign Language	723,483	748,096	(24,613)
715	Library Education	-	13,898	(13,898)
716	Textbook Depository	-	12,780	(12,780)
717	Cross Curriculum Teams	203,366	172,948	30,418
718	Literacy	845,456	1,960,373	(1,114,917)
719	Assessment	0	0	-
720	Science	903,413	1,042,315	(138,902)
743	Health/Fitness	15,434	83,355	(67,921)
	Total Expenditures	\$ 5,015,103	\$ 5,583,039	\$ (567,936)
	Ending Balance	\$ -	\$ 233,526	\$ 233,526
C & I Carryover Reserve		\$ -	(567,316)	\$ (567,316)
C & I portion included in		\$ -	800,842	\$ 800,842
Basic Education carryover				
Total		\$ -	\$ 233,526	\$ 233,526

## **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 4,143 parents have used this online application for free and reduced meals this year; an increase of 138 from last year. Paper applications submitted for free and reduced meals currently total 1,988; a decrease of 369 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.

<b><u>Average Daily Meal Participation</u></b>				
	<b><u>*2015-16</u></b>	<b><u>**2016-17</u></b>	<b><u>Variance Incr/(Dec)</u></b>	<b><u>% Change</u></b>
<b>Free &amp; Reduced Breakfast</b>	5,930	5,637	(293)	-4.95%
<b>Paid Breakfast</b>	376	445	69	18.22%
<b>Total Breakfast</b>	6,306	6,081	(225)	-3.57%
<b>Free &amp; Reduced Lunch</b>	12,805	12,098	(707)	-5.52%
<b>Paid Lunch</b>	2,742	2,962	220	8.02%
<b>Total Lunch</b>	15,547	15,060	(487)	-3.13%
*2015-16 data as of June 2016				
**2016-17 data as of January 2017				

Child Nutrition Services operate programs in 57 school locations. The program served a daily average of 6,081 students in the breakfast program and 15,060 students in the lunch program. This reflects decreases of 225 and 487 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 January 2017 total \$525,262; an increase of \$80,932 from January of last year.

Revenues are currently projected to be \$575,924 over budget. Supplies and contractual expenditures for the program are projected to be \$680,138 and \$419,637 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 excess of \$188,647.

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>Actual</u>	<u>Variance</u> Favorable/ (Unfavorable)
<b>Revenue</b>			
Food Sales	\$ 1,734,702	\$ 2,101,643	\$ 366,941
State Funding	241,000	163,331	(77,669)
Federal Funding	10,848,781	11,110,006	261,225
Other Governmental Entities	-	-	-
Sale of Equipment	-	41,010	41,010
<b>Total Revenue</b>	<b>\$ 12,824,483</b>	<b>\$ 13,415,990</b>	<b>\$ 591,507</b>
Indirect Charges	(784,556)	(800,140)	(15,583)
Local Support	-	-	-
Prior Year Carryover	-	-	-
<b>Total Resources</b>	<b>\$ 12,039,927</b>	<b>\$ 12,615,851</b>	<b>\$ 575,924</b>
<b>Expenditures</b>			
Salaries	\$ 4,646,349	\$ 4,097,776	\$ 548,573
Benefits	2,335,752	2,159,159	176,593
Supplies	4,495,872	5,176,010	(680,138)
Contractual	623,301	1,042,938	(419,637)
Travel	9,800	8,749	1,051
Equipment	1,000	-	1,000
Internal Transfers (in)/out	(72,148)	(57,428)	(14,720)
<b>Total Expenditures</b>	<b>\$ 12,039,927</b>	<b>\$ 12,427,204</b>	<b>\$ (387,278)</b>
Transfer Out	-	-	-
<b>Total Use of Resources</b>	<b>\$ 12,039,927</b>	<b>\$ 12,427,204</b>	<b>\$ (387,278)</b>
<b>Ending Balance</b>	<b>\$ -</b>	<b>\$ 188,647</b>	<b>\$ 188,647</b>

## **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 \$1,053,590 over budget. State funding is projected to be \$321,413 over budget due to higher enrollment than anticipated; special education overall is currently projected to be 126 FTE over budget. Federal funding is projected to be \$183,677 over budget due to the SPED Medicaid Match projected to come in over budget. Program expenditures are projected to be \$4,475,185 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 \$3,421,595.

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>Actual</u>	<u>Variance</u> Favorable/ (Unfavorable)
<b>Revenue</b>			
State Funding	\$ 33,283,341	\$ 33,604,754	\$ 321,413
Federal Funding	7,399,960	7,583,637	183,677
Other Districts	1,885,009	2,454,216	569,207
Other Agencies	-	-	-
Total Revenue	\$ 42,568,310	\$ 43,642,607	\$ 1,074,297
Indirect Charges	(2,315,206)	(2,335,913)	(20,706)
Local Support	11,957,780	11,957,780	-
Prior Year Carryover	-	-	-
<b>Total Resources</b>	\$ 52,210,884	\$ 53,264,474	\$ 1,053,590
<b>Expenditures</b>			
Certificated Salaries	\$ 25,298,416	\$ 25,130,110	\$ 168,306
Classified Salaries	8,868,668	8,973,967	(105,299)
Benefits	13,459,929	13,240,023	219,906
Supplies	385,951	303,111	82,840
Contractual	4,107,664	8,954,409	(4,846,745)
Travel	62,700	37,650	25,050
Equipment	-	-	-
Internal Transfers (in)/out	27,555	46,799	(19,244)
<b>Total Expenditures</b>	\$ 52,210,884	\$ 56,686,069	\$ (4,475,185)
Transfer Out	-	-	-
<b>Total Use of Resources</b>	\$ 52,210,884	\$ 56,686,069	\$ (4,475,185)
<b>Net Surplus/(Deficit)</b>	\$ -	\$ (3,421,595)	\$ (3,421,595)

## **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 \$64,667. The program revenue is projected to be \$40,577 above budget. Program expenditures are projected to be \$24,090 under budget – contractual services are projected to be \$732,689 over budget due to increases in charges for contract transportation for homeless students, field trips and athletics. This variance is offset by salaries and benefits, which are projected to be \$268,272 and \$156,533 under budget, respectively. In addition, the amount of costs anticipated to be transferred to other programs for non-home-to-school transportation (i.e., field trips, athletic trips, after school activities, etc.) is projected to be \$226,802 over budget.

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)	
<b>Revenue</b>				
Local Support	\$ 866,084	\$ 866,084	\$	-
Local Non-Tax	100,000	140,577		40,577
State Special Purpose	11,726,209	11,726,209		-
Total Revenue	\$ 12,692,293	\$ 12,732,870	\$	40,577
Indirect Charges	(396,538)	(396,538)		-
Prior Year Carryover	-	-		-
<b>Total Resources</b>	\$ 12,295,755	\$ 12,336,331	\$	40,577
<b>Expenditures</b>				
Salaries	\$ 2,988,062	\$ 2,719,790	\$	268,272
Benefits	1,450,924	1,294,391		156,533
Supplies	771,696	655,552		116,144
Contractual	8,158,536	8,891,225		(732,689)
Travel	-	2,972		(2,972)
Equipment	-	8,001		(8,001)
Internal Transfers (in)/out	(1,073,463)	(1,300,265)		226,802
<b>Total Expenditures</b>	\$ 12,295,755	\$ 12,271,665	\$	24,090
<b>Total Use of Resources</b>	\$ 12,295,755	\$ 12,271,665	\$	24,090
<b>Net Surplus/(Deficit)</b>	\$ (0)	\$ 64,666	\$	64,667

## **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 \$761,499 over budget due to enrollment for CTE programs projecting to be 92 FTE over budget. Expenditures are currently projected to be \$98,727 under budget due to both certificated and classified salaries projecting to be under by \$507,480. This is offset by supplies and contractual services projecting to be over by \$417,683 and \$119,013, respectively. It is currently projected that the program will end the year with a surplus of \$860,226.

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)			
	Budget	Projection	Variance Favorable/ (Unfavorable)
<b>Revenue</b>			
Sales	\$ 40,000	\$ 126,167	\$ 86,167
State - Apportionment	12,667,687	13,333,171	665,484
Federal Special Purpose	249,045	253,795	4,750
Revenue from Other Districts	-	-	-
Revenue from Other Agencies	-	1,469	1,469
Sale of Equipment	-	20,000	20,000
Total Revenue	\$ 12,956,732	\$ 13,734,602	\$ 777,870
Indirect Charges	(1,536,801)	(1,614,361)	(77,560)
Prior Year Carryover	-	61,189	61,189
<b>Total Resources</b>	\$ 11,419,931	\$ 12,181,430	\$ 761,499
<b>Expenditures</b>			
Certificated Salaries	\$ 7,433,722	\$ 6,954,307	\$ 479,415
Classified Salaries	460,136	432,071	28,065
Benefits	2,763,160	2,616,462	146,698
Supplies	431,327	849,010	(417,683)
Contractual	250,118	369,131	(119,013)
Travel	52,098	22,931	29,167
Equipment	8,370	53,809	(45,439)
Internal Transfers (in)/out	21,000	23,484	(2,484)
<b>Total Use of Resources</b>	\$ 11,419,931	\$ 11,321,204	\$ 98,727
<b>Net Surplus/(Deficit)</b>	\$ -	\$ 860,226	\$ 860,226

## **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 \$711,084 under budget due to both salaries and benefits projecting to be under by \$1,296,705 and \$258,888 respectively. This is offset by equipment projecting to be over budget by \$606,494 and contractual services forecasting to end the year \$233,900 above budget.

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

**Table 13**

Maintenance & Operations Program Summary (Q1 - 2016/2017)			
	<u>Adopted Budget</u>	<u>Q1 Projected</u>	<u>Variance</u> Favorable/ (Unfavorable)
<b>Expenditures</b>			
Certificated Salaries	\$ -	\$ (462)	\$ 462
Classified Salaries	13,074,406	11,778,163	1,296,243
Benefits	6,533,059	6,274,171	258,888
Supplies	1,166,918	1,173,242	(6,324)
Contractual	530,772	764,672	(233,900)
Travel	1,300	5,020	(3,720)
Equipment	25,000	631,494	(606,494)
Internal Transfers (in)/out	(24,050)	(29,979)	5,929
<b>Total Expenditures</b>	<b>\$ 21,307,405</b>	<b>\$ 20,596,321</b>	<b>\$ 711,084</b>

### **Categorical Programs**

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

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

### **GENERAL FUND CONCLUSION**

**Table 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 \$43,226,461.

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**

<b>General Fund</b>	<b>2016-17 Budget</b>	<b>2016-17 Projected</b>	<b>Variance Surplus/(Deficit)</b>
<b>Beginning Fund Balance</b>	<b>\$ 42,518,240</b>	<b>\$ 43,251,597</b>	<b>\$ 733,357</b>
<b>Revenue</b>	<b>395,518,282</b>	<b>391,606,082</b>	<b>(3,912,200)</b>
<b>Other Financing Sources</b>	<b>1,700,000</b>	<b>429,985</b>	<b>(1,270,015)</b>
<b>Total Resources Available</b>	<b>439,736,522</b>	<b>435,287,664</b>	<b>(4,448,858)</b>
<b>Expenditures</b>	<b>406,537,436</b>	<b>392,061,203</b>	<b>14,476,233</b>
<b>Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Use of Resources</b>	<b>406,537,436</b>	<b>392,061,203</b>	<b>14,476,233</b>
<b>Ending Fund Balance</b>	<b>\$ 33,199,086</b>	<b>\$ 43,226,461</b>	<b>\$ 10,027,375</b>

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**

<b>K-12 Annual Average FTE Enrollment Two Year Comparison</b>					
	(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	2,270	46	(174)
Grade 1	2,454	2,304	2,339	(115)	36
Grade 2	2,493	2,375	2,407	(85)	32
Grade 3	2,507	2,419	2,449	(59)	29
Grade 4	2,399	2,459	2,432	33	(27)
Grade 5	2,218	2,338	2,334	116	(4)
<b>Elementary</b>	<b>14,296</b>	<b>14,338</b>	<b>14,231</b>	<b>(65)</b>	<b>(107)</b>
Grade 6	1,997	2,017	2,070	73	53
Grade 7	1,983	1,836	1,981	(2)	145
Grade 8	2,056	1,933	1,978	(78)	45
<b>Middle School</b>	<b>6,037</b>	<b>5,787</b>	<b>6,029</b>	<b>(7)</b>	<b>243</b>
Grade 9	1,940	2,203	2,056	117	(147)
Grade 10	1,988	1,757	1,917	(71)	159
Grade 11	1,818	1,738	1,769	(50)	31
Grade 12	1,623	1,753	1,656	33	(98)
<b>High School</b>	<b>7,369</b>	<b>7,452</b>	<b>7,398</b>	<b>29</b>	<b>(54)</b>
Running Start	247	231	251	4	20
TCC Fresh Start **	177	188	170	(7)	(18)
Reengagement Center **	136	150	141	5	(9)
Goodwill **	26	38	27	0	(11)
Alternative Learning Experience	56	58	67	11	9
<b>Grand Total *</b>	<b>28,344</b>	<b>28,242</b>	<b>28,314</b>	<b>(30)</b>	<b>72</b>
Actual data through November 2016					

\*\* Open Doors - 1418 Programs

In comparison with 2015-16 annual averages, projected enrollment is expecting an annual average decrease of 30 student FTE.

**(Table 15 column (D)):**

- Elementary schools (grade K-5) decreased by 65 FTE;
- Middle schools (grades 6-8) decreased by 7 FTE;
- High schools (grades 9-12) increased by 29 FTE;
- Running Start (college level courses) increased by 4 FTE;
- ALE (Alternative Learning Experience) decreased by 11 FTE

**Open Doors – 1418 Programs**

- TCC Fresh Start decreased by 7 FTE;
- Reengagement Center increased by 5 FTE;
- Goodwill FTE did not change

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 2,270 funded FTE.

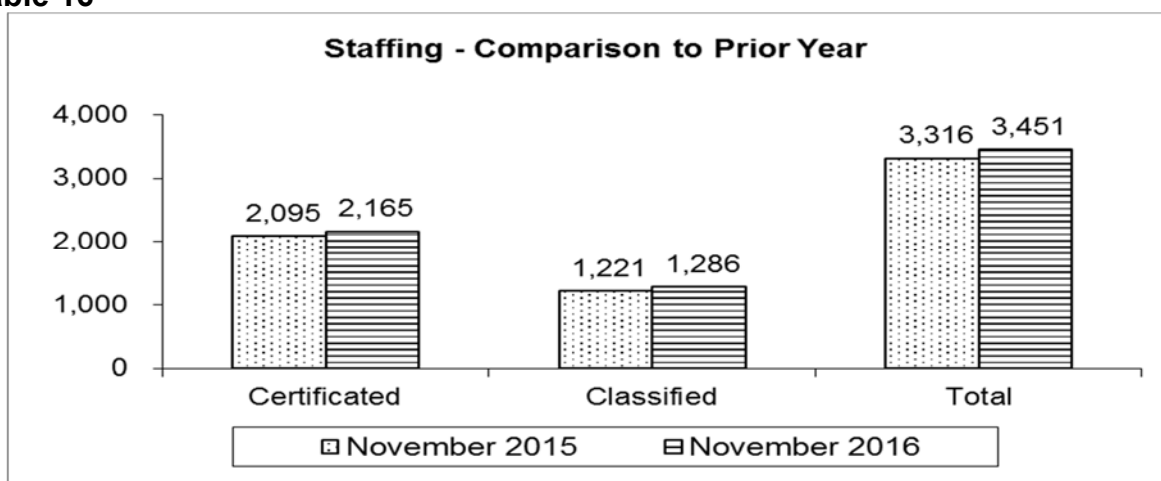
Kindergarten students and students who participate for only part of the year or part of each day are calculated as a portion of an FTE. Any district may choose to serve students more hours per day or per year than the state definition of full time equivalent. However, students who attend classes more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

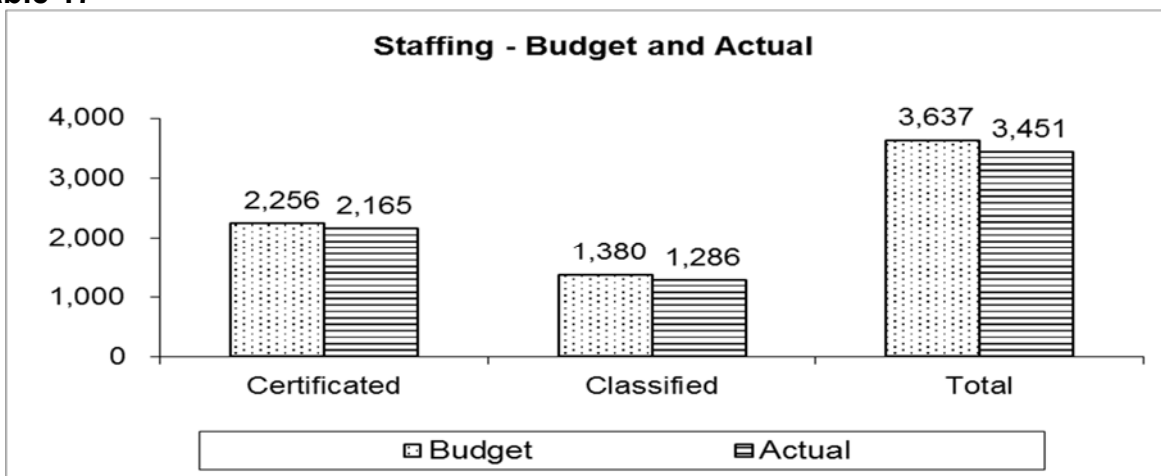
District staffing is divided into two categories: certificated staff – teachers, counselors, librarians, nurses, specialists and principals, and classified staff – classroom aids, secretaries, bus drivers, cooks, custodians, playground staff, maintenance crews, grounds crews, and business support staff. **Table 16** compares the number of filled positions in November 2015 to the number of filled positions in November 2016. The number of certificated staff increased 70 FTE while classified staff increased 65 FTE, respectively from this time last year.

**Table 16**



As shown in **Table 17**, the number of assigned certificated FTE is 2,165 and classified staff FTE is 1,286. The certificated and classified staffs are under budget by 91 and 94 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**

<b>Budget vs. Actual Staffing In FTE (Full Time Equivalents)</b>			
<u>Program Description (Number)</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> Incr/(Decrease)
<b><u>Certificated Staff</u></b>			
Basic Education (01-03)	1,578.84	1,516.26	62.58
Federal Stimulus (10)	-	-	-
Special Education (20)	337.60	327.91	9.69
Vocational Education (30-40)	102.60	95.26	7.34
Compensatory (50-60)	212.34	201.76	10.58
Other Instructional (70)	21.90	21.09	0.81
Support Services (80-90)	3.00	3.00	-
<b>Total Certificated</b>	<b>2,256.28</b>	<b>2,165.28</b>	<b>91.00</b>
<b><u>Classified Staff</u></b>			
Basic Education (01-03)	318.48	299.92	18.56
Federal Stimulus (10)	-	-	-
Special Education (20)	276.19	253.06	23.13
Vocational Education (30-40)	9.24	8.24	1.00
Compensatory (50-60)	117.62	103.47	14.15
Other Instructional (70)	23.56	23.42	0.14
Support Services (80-90)	635.31	598.10	37.21
<b>Total Classified</b>	<b>1,380.40</b>	<b>1,286.21</b>	<b>94.19</b>
<b><u>Total All Staff</u></b>	<b>3,636.68</b>	<b>3,451.49</b>	<b>185.19</b>
<b>* Actual data through November 2016</b>			



“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:** January 04, 2017  
**Run Time:** 10:22 am  
**Report ID:** TS163.v5

**TACOMA SCHOOL DISTRICT NO. 10**  
**Combined Balance Sheet - All Funds**  
**As Of: November 30, 2016**

	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	94,393	10,000	0	0	10,110	0	114,503
236: Cash In Bank-Key Bank	2,123,436	3,541	0	0	580,148	30,440	2,737,564
237: Cash In Bank-Key Bank/Food Svc	49,752	0	0	0	0	0	49,752
240: Cash On Deposit With County	10,863,485	1,013,070	1,188	28,118,586	11,167	4,036	40,011,532
241: Warrants Outstanding	(2,677,895)	(18,591)	0	0	(9,306)	(2,802)	(2,708,593)
310: Taxes Receivable-Current Year	1,958,468	231,886	0	1,170,180	0	0	3,360,534
311: Taxes Receivable-Prior Year	631,800	74,016	0	348,522	0	0	1,054,338
312: Taxes Receivable-Delinquent	485,986	94,285	0	201,930	0	0	782,201
320: Due From Other Funds	253,235	0	0	0	3,382	0	256,617
330: AR Due From Other Gov't Units	203,317	0	0	0	150	0	203,467
331: AR Grant Claims Due From Other Gov'ts	32,714	0	0	0	0	0	32,714
340: Accounts Receivable	118,721	0	0	0	5,825	(6,587)	117,959
341: AR Employee Receivable	50	0	0	0	1,799	0	1,849
345: AR Grants - Non-Governmental	11,438	0	0	0	0	0	11,438
410: Inventory-Supplies & Materials	535,007	0	0	0	0	0	535,007
413: Inventory-Printing & Graphics	44,613	0	0	0	0	0	44,613
415: Inventory-Maintenance	189,952	0	0	0	0	0	189,952
425: Inventory-Food Service	1,781,996	0	0	0	0	0	1,781,996
450: Investments	58,100,000	318,730,000	1,730,000	0	1,738,000	674,000	380,972,000
<b>Total Assets</b>	<b>74,800,467</b>	<b>320,138,208</b>	<b>1,731,188</b>	<b>29,839,218</b>	<b>2,341,275</b>	<b>699,087</b>	<b>429,549,444</b>
<b>Liabilities and Fund Balance</b>							
<b>Liabilities</b>							
601: Liabilities	4,167,770	2,404,311	0	0	266,854	149,555	6,988,490
605: Accrued Salaries & Benefits	10,304,759	0	0	0	0	0	10,304,759
606: Est. Property/Liability Ins Payable	1,453,686	0	0	0	0	0	1,453,686
607: Horace Mann Auto Ins Payable	354	0	0	0	0	0	354
608: Nutrition Svcs Prepaid	182,698	0	0	0	0	0	182,698
610: FICA/Medicare Payable	1,504,122	0	0	0	0	0	1,504,122
611: Industrial Insurance Payable	11,711	0	0	0	0	0	11,711
612: Retirement Payable	986,399	0	0	0	0	0	986,399
613: Withholding Tax Payable	(798,631)	0	0	0	0	0	(798,631)
615: Involuntary/Court Ordered Payable	(11,325)	0	0	0	0	0	(11,325)
616: Sound Partnership Payable	1,920,439	0	0	0	0	0	1,920,439

**Run Date:** January 04, 2017  
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**TACOMA SCHOOL DISTRICT NO. 10**  
**Combined Balance Sheet - All Funds**  
**As Of: November 30, 2016**

	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	(807,348)	0	0	0	0	0	(807,348)
618: UNUM Life Insurance Payable	90	0	0	0	0	0	90
619: Cancer Insurance Payable	(8,334)	0	0	0	0	0	(8,334)
622: Flex Plan Dependent Care Payable	(19,597)	0	0	0	0	0	(19,597)
623: Flex Plan Medical Payable	60,161	0	0	0	0	0	60,161
624: TSA Payable	(160,581)	0	0	0	0	0	(160,581)
625: Flex Plan - Health Savings Account	(46,327)	0	0	0	0	0	(46,327)
627: United Way Payable	(6,232)	0	0	0	0	0	(6,232)
629: Veba III/Sick Leave Payable	(2,112)	0	0	0	0	0	(2,112)
630: Salary Deferral	38,591	0	0	0	0	0	38,591
632: Benefits And Voluntary Deductions	34,892	0	0	0	0	0	34,892
636: APA Salary Insurance Payable	61,534	0	0	0	0	0	61,534
637: Est Unemployment Payable	612,105	0	0	0	0	0	612,105
638: Est Compensated Absence Payable	351,475	0	0	0	0	0	351,475
639: Est Industrial Ins Payable	1,087,429	0	0	0	0	0	1,087,429
640: Due To Other Funds	12,233	229,534	0	0	15,173	(323)	256,617
641: AD & D Insurance Payable	(8,550)	0	0	0	0	0	(8,550)
643: Sales Tax Payable	14,023	0	0	0	0	0	14,023
650: Deposits - Grants	73,297	0	0	0	0	0	73,297
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	24,741	0	0	0	0	0	24,741
657: State Retiree Subsidy Payable	6,250	0	0	0	0	0	6,250
752: Unavailable Revenue-Tuition	3,000	0	0	0	0	0	3,000
760: Unavailable Revenue -Taxes Receivable	3,076,254	400,187	0	1,720,632	0	0	5,197,074
<b>Total Liabilities</b>	<b>24,116,405</b>	<b>3,034,033</b>	<b>0</b>	<b>1,720,632</b>	<b>282,311</b>	<b>149,232</b>	<b>29,302,613</b>
<b>Fund Balance</b>							
840: Nonspendable - Inventory & Prepaid Items	4,283,413	0	0	0	0	0	4,283,413
819: Restricted to Fund Purposes	0	0	1,731,188	0	2,058,620	0	3,789,807
821: Restricted for Carryover	633,566	0	0	0	0	0	633,566
830: Restricted for Debt Service	0	0	0	28,118,586	0	0	28,118,586
861: Restricted from Bond Proceeds	0	321,093,630	0	0	0	0	321,093,630

**Run Date:** January 04, 2017  
**Run Time:** 10:22 am  
**Report ID:** TS163.v5

**TACOMA SCHOOL DISTRICT NO. 10**  
**Combined Balance Sheet - All Funds**  
**As Of: November 30, 2016**

	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>							
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	549,585	549,585
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	7,432,466	(17,229,425)	0	0	344	270	(9,796,344)
<b>Total Fund Balance</b>	<b>50,684,063</b>	<b>317,104,175</b>	<b>1,731,188</b>	<b>28,118,586</b>	<b>2,058,964</b>	<b>549,855</b>	<b>400,246,831</b>
<b>Total Liabilities and Fund Balance</b>	<b>74,800,467</b>	<b>320,138,208</b>	<b>1,731,188</b>	<b>29,839,218</b>	<b>2,341,275</b>	<b>699,087</b>	<b>429,549,444</b>

Run Date: January 04, 2017

Run Time: 10:23 am

Report ID: TS164.v3

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Expenditures by State Object with % Spent**  
**General Fund As Of: November 30, 2016**



<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>	2,502,420	548,697	1,953,723	21.9	2,382,524	494,824	1,887,700	20.8
<b>1 - Credit Transfer</b>	(2,502,420)	(548,697)	(1,953,723)	21.9	(2,382,524)	(494,824)	(1,887,700)	20.8
<b>2 - Salaries - Certificated</b>	180,048,593	40,867,399	139,181,194	22.7	188,352,001	43,971,807	144,380,194	23.3
<b>3 - Salaries - Classified</b>	63,789,142	15,387,598	48,401,544	24.1	68,400,030	16,889,819	51,510,211	24.7
<b>4 - Employees Benefits &amp; Payroll Taxes</b>	90,678,559	23,429,203	67,249,356	25.8	91,790,709	24,862,273	66,928,436	27.1
<b>5 - Supplies, Etc.</b>	17,379,600	4,860,432	12,519,168	28.0	19,445,654	5,889,497	13,556,157	30.3
<b>7 - Purchased Services</b>	37,293,368	6,118,978	31,174,390	16.4	36,553,920	5,912,815	30,641,105	16.2
<b>8 - Travel</b>	855,255	284,606	570,649	33.3	961,120	208,065	753,055	21.6
<b>9 - Capital Outlay</b>	877,632	418,211	459,421	47.7	1,034,002	406,197	627,805	39.3
<b><u>District Total</u></b>	<b><u>390,922,149</u></b>	<b><u>91,366,426</u></b>	<b><u>299,555,723</u></b>	<b><u>23.4</u></b>	<b><u>406,537,436</u></b>	<b><u>98,140,473</u></b>	<b><u>308,396,963</u></b>	<b><u>24.1</u></b>

**Run Date:** January 06, 2017

**Run Time:** 10:17 am

**Report ID:** TS158.v4

**TACOMA SCHOOL DISTRICT NO. 10**  
**Income Statement and Changes in Fund Balance**  
**General Fund As Of: November 30, 2016**

	<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>
<b>Resources Available</b>					
<b>Debt and Fiscal Management</b>					
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
<b>Total Debt and Fiscal Management</b>	<b>19,775,914</b>	<b>19,775,914</b>	<b>0</b>	<b>100.0</b>	<b>348.2</b>
<b>Restricted and Assigned FB</b>					
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
<b>Total Restricted and Assigned FB</b>	<b>22,742,326</b>	<b>23,475,682</b>	<b>733,356</b>	<b>103.2</b>	<b>135.6</b>
<b>Total Beginning Fund Balance</b>	<b>42,518,240</b>	<b>43,251,597</b>	<b>733,357</b>	<b>101.7</b>	<b>116.2</b>
<b>Revenue</b>					
1 - Local Taxes	85,793,823	38,717,130	(47,076,693)	45.1	45.5
2 - Local Non-Tax	6,363,011	2,686,697	(3,676,314)	42.2	37.9
3 - State - General Purpose	198,109,522	46,774,174	(151,335,348)	23.6	23.5
4 - State - Special Purpose	62,264,654	11,697,481	(50,567,173)	18.8	19.6
5 - Federal - General Purpose	299,125	28,938	(270,187)	9.7	15.5
6 - Federal - Special Purpose	39,412,499	5,557,951	(33,854,548)	14.1	12.7
7 - Revenue from other Districts	1,885,009	7,022	(1,877,987)	0.4	0.3
8 - Revenue from other Agencies	1,390,639	91,414	(1,299,225)	6.6	3.6
9 - Other Financing Sources	1,700,000	11,133	(1,688,867)	0.7	2.3
<b>Total Revenue</b>	<b>397,218,282</b>	<b>105,571,939</b>	<b>(291,646,343)</b>	<b>26.6</b>	<b>26.7</b>
<b>Total Resources Available</b>	<b>439,736,522</b>	<b>148,823,536</b>	<b>(290,912,986)</b>	<b>33.8</b>	<b>34.1</b>
<b>Uses of Resources</b>					
<b>Expenditures</b>					
01: Basic Education	209,721,220	52,317,935	157,403,285	24.9	23.9
02: Basic Education - ALE	370,240	55,586	314,654	15.0	22.4
03: Basic Education-1418 Open	2,552,174	279,179	2,272,995	10.9	10.0

Run Date: January 06, 2017

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**TACOMA SCHOOL DISTRICT NO. 10**  
**Income Statement and Changes in Fund Balance**  
**General Fund As Of: November 30, 2016**

	<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>Uses of Resources</b>					
21: Special Education, State	43,981,969	11,129,954	32,852,015	25.3	25.1
22: SPED Infants & Tod - State	1,153,284	249,265	904,019	21.6	14.2
24: Special Education, Federal	7,075,630	1,595,450	5,480,180	22.5	25.6
31: Career & Tech Ed, State	9,805,144	2,380,043	7,425,101	24.3	26.4
34: Middle School CTE	1,378,187	397,687	980,500	28.9	26.6
38: Career & Tech Ed, Federal	236,600	22,899	213,701	9.7	16.0
51: Disadvantaged, Federal	12,455,924	2,606,073	9,849,851	20.9	18.2
52: School Improvement, Federal	1,768,383	494,218	1,274,165	27.9	27.5
55: Learning Assistance Prog,	8,134,076	1,999,933	6,134,143	24.6	24.8
56: State Institutions, Ctrs &	631,420	146,661	484,759	23.2	22.3
57: NegleCTEd & Delinquent	102,397	19,859	82,538	19.4	25.8
58: Special & Pilot Programs	2,396,264	195,246	2,201,018	8.1	7.8
59: Institutions - Adult Jails	80,989	694	80,295	0.9	100.0
61: Head Start, Federal	4,771,280	1,205,687	3,565,593	25.3	33.6
64: Limited English Proficienc	389,632	181,543	208,089	46.6	36.5
65: Transitional Bilingual, St	4,677,479	1,189,701	3,487,778	25.4	23.7
68: Indian Education, Federal	265,103	65,201	199,902	24.6	25.9
69: Other Compensatory Program	0	5,608	(5,608)	100.0	51.1
73: Summer School	596,936	43,908	553,028	7.4	5.3
74: Highly Capable, State	1,163,428	280,168	883,260	24.1	23.8
79: Other Instructional Pgms	13,292,965	829,894	12,463,071	6.2	6.3
89: Community Services	457,571	116,823	340,748	25.5	19.2
97: District-Wide Support	54,858,531	14,346,695	40,511,836	26.2	24.3
98: Nutrition Svcs	11,924,855	3,849,167	8,075,688	32.3	27.3
99: Pupil Transportation	12,295,755	2,135,395	10,160,360	17.4	21.2
<b>Total Expenditures</b>	<b>406,537,436</b>	<b>98,140,473</b>	<b>308,396,963</b>	<b>24.1</b>	<b>23.4</b>
<b>Total Uses of Resources</b>	<b>406,537,436</b>	<b>98,140,473</b>	<b>308,396,963</b>	<b>24.1</b>	<b>23.4</b>
<b>Ending Fund Balance</b>	<b>33,199,086</b>	<b>50,683,063</b>	<b>17,483,977</b>	<b>152.7</b>	<b>180.3</b>
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
<b>Total Debt and Fiscal Management</b>	<b>19,775,914</b>	<b>19,775,914</b>	<b>0</b>	<b>100.0</b>	<b>348.2</b>
821: Restricted for Carryover	400,000	633,566	233,566	158.4	143.3

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**TACOMA SCHOOL DISTRICT NO. 10**  
**Income Statement and Changes in Fund Balance**  
**General Fund As Of: November 30, 2016**

	<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>
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
<b>Total Restricted and Assigned FB</b>	<b>13,423,172</b>	<b>23,475,682</b>	<b>10,052,510</b>	<b>174.9</b>	<b>223.6</b>
890: Unsigned Fund Balance	0	7,432,466	7,432,466	100.0	100.0
<b>Total Fund Balance</b>	<b>33,199,086</b>	<b>50,684,063</b>	<b>17,484,977</b>	<b>152.7</b>	<b>180.3</b>



**Run Date:** January 04, 2017  
**Run Time:** 10:26 am  
**Report ID:** TS166.v4

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Revenue by State and District Account w/% Received**  
**General Fund As Of: November 30, 2016**

<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	85,570,000	39,106,507	(46,463,493)	45.7	85,570,000	38,717,130	(46,852,870)	45.2
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
<b>1 - Local Taxes</b>	<u>85,930,205</u>	<u>39,106,507</u>	<u>(46,823,698)</u>	<u>45.5</u>	<u>85,793,823</u>	<u>38,717,130</u>	<u>(47,076,693)</u>	<u>45.1</u>
<b>2 - Local Non-Tax</b>								
21000: Tuition & Fees - Unassigned	481,000	656,998	175,998	136.6	533,809	935,795	401,986	175.3
21010: Regular Student Fees	50,000	32,715	(17,285)	65.4	50,000	31,305	(18,695)	62.6
21020: ALE Student Fees	0	0	0	100.0	0	300	300	100.0
21800: Convenience Fee	0	10,143	10,143	100.0	0	13,077	13,077	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	6,102	(3,898)	61.0	10,000	0	(10,000)	0.0
22010: Sale of Supplies & Svcs - FR 1	160,000	144,188	(15,812)	90.1	160,000	124,497	(35,503)	77.8
22020: Sale of Supplies & Svcs - FR 2	100,000	39,297	(60,703)	39.3	100,000	78,046	(21,954)	78.0
22030: Sale of Supplies & Svcs-Schools	0	9	9	100.0	0	0	0	100.0
22040: Sale of Recoverable Items	140,000	78,587	(61,413)	56.1	140,000	62,722	(77,278)	44.8
22050: Sale of Supplies & Svcs - Trip 1	170,000	57,455	(112,545)	33.8	100,000	3,587	(96,413)	3.6
22060: Sale of Supplies & Svcs - Trip 2	20,000	115,978	95,978	579.9	50,000	62,494	12,494	125.0
22100: Other Storeroom Sales	5,000	4,265	(735)	85.3	5,000	2,466	(2,534)	49.3
22200: Copy Center Reimbursements	50,000	18,718	(31,282)	37.4	50,000	19,698	(30,303)	39.4
22310: CTE Sales of Goods, Supplies & Svcs	40,000	8,756	(31,245)	21.9	40,000	13,427	(26,573)	33.6
22910: Nutrition Service Sales	1,484,801	488,345	(996,456)	32.9	1,594,128	554,465	(1,039,663)	34.8
22940: NS Sales - Special Events	0	5,854	5,854	100.0	9,571	1,668	(7,903)	17.4
22960: NS Sales - Breakfast	101,301	34,805	(66,496)	34.4	103,982	44,651	(59,331)	42.9
22981: NS Convenience Fees	0	0	0	100.0	27,021	0	(27,021)	0.0
22990: School Bus Revenue	0	720	720	100.0	0	1,420	1,420	100.0
23000: Investment Earnings	30,000	16,185	(13,815)	54.0	75,000	51,032	(23,968)	68.0
25000: Gifts, Grants, & Donations (Local)	200,000	71,610	(128,390)	35.8	200,000	67,363	(132,637)	33.7
26000: Fines & Damages	45,000	14,635	(30,365)	32.5	45,000	10,088	(34,912)	22.4
27000: Rentals & Leases	375,000	82,529	(292,472)	22.0	375,000	72,496	(302,504)	19.3
27020: Facility Use - Utility Surcharge	16,450	3,505	(12,945)	21.3	15,800	2,842	(12,958)	18.0
27030: Facility Use - Custodial Labor	261,500	44,792	(216,708)	17.1	245,200	34,248	(210,952)	14.0
27040: Facility Use - Field/Stadium Maint	16,200	6,584	(9,616)	40.6	17,500	2,680	(14,820)	15.3
27050: Facility Use - Security	0	0	0	100.0	0	0	0	100.0
27060: Facility Use - Theater Tech	22,700	3,600	(19,100)	15.9	22,000	3,600	(18,400)	16.4
28000: Insurance Recoveries	45,000	3,666	(41,334)	8.1	45,000	5,379	(39,621)	12.0
29000: Local Support Non Tax-Unassigned	1,043,723	185,673	(858,050)	17.8	1,017,000	273,067	(743,933)	26.9

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**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Revenue by State and District Account w/% Received**  
**General Fund As Of: November 30, 2016**

<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	400,000	100,612	(299,388)	25.2	500,000	198,310	(301,690)	39.7
29010: Cash Over/Short	0	150	150	100.0	0	(213)	(213)	100.0
29060: Timber Sales	0	0	0	100.0	0	0	0	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	13,503	(56,497)	19.3	70,000	16,188	(53,812)	23.1
29240: Vending-Beverage Commissions	1,000	243	(757)	24.3	1,000	0	(1,000)	0.0
29250: Vending-Food Commissions	1,000	229	(771)	22.9	1,000	0	(1,000)	0.0
29260: Other Commissions/Rebates	10,000	40	(9,960)	0.4	10,000	0	(10,000)	0.0
<b>2 - Local Non-Tax</b>	6,126,675	2,324,975	(3,801,700)	37.9	6,363,011	2,686,697	(3,676,314)	42.2
<b>3 - State - General Purpose</b>								
31000: Apportionment	173,170,886	40,615,863	(132,555,023)	23.5	181,485,618	42,656,939	(138,828,679)	23.5
31210: Apportionment - Special Ed	6,296,337	1,476,885	(4,819,452)	23.5	6,559,797	1,533,636	(5,026,161)	23.4
33000: Local Effort Assistance	9,670,896	2,406,903	(7,263,993)	24.9	10,064,107	2,583,598	(7,480,509)	25.7
<b>3 - State - General Purpose</b>	189,138,119	44,499,651	(144,638,468)	23.5	198,109,522	46,774,174	(151,335,348)	23.6
<b>4 - State - Special Purpose</b>								
41000: Special Purpose - Unassigned	7,500,000	0	(7,500,000)	0.0	8,500,000	(85)	(8,500,085)	0.0
41210: Special Education	23,553,615	5,408,908	(18,144,707)	23.0	25,385,734	5,720,935	(19,664,799)	22.5
41220: SPED Infants & Toddlers - State	1,204,455	282,520	(921,935)	23.5	1,337,810	314,389	(1,023,421)	23.5
41550: Learning Assistance	8,653,947	2,035,730	(6,618,217)	23.5	8,561,928	2,014,810	(6,547,118)	23.5
41560: State Institutions, Centers, and Homes - I	611,087	113,093	(497,994)	18.5	580,934	111,562	(469,372)	19.2
41580: Special & Pilot Programs	2,088,108	133,921	(1,954,187)	6.4	2,437,099	94,062	(2,343,037)	3.9
41590: Institutions - Juveniles in Adult Jail	0	0	0	100.0	84,795	0	(84,795)	0.0
41650: Transitional Bilingual	2,709,372	636,702	(2,072,670)	23.5	3,122,493	733,803	(2,388,690)	23.5
41740: Highly Capable	282,219	66,322	(215,897)	23.5	286,652	67,363	(219,289)	23.5
41980: School Nutrition Services	280,988	51,884	(229,104)	18.5	241,000	49,273	(191,727)	20.4
41990: Transportation - Operations	11,468,522	2,724,523	(8,743,999)	23.8	11,726,209	2,591,368	(9,134,841)	22.1
<b>4 - State - Special Purpose</b>	58,352,313	11,453,603	(46,898,710)	19.6	62,264,654	11,697,481	(50,567,173)	18.8
<b>5 - Federal - General Purpose</b>								
52000: Direct Federal Revenue - Unassigned	304,999	47,150	(257,849)	15.5	299,125	28,938	(270,187)	9.7
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: November 30, 2016**

<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>	304,999	47,150	(257,849)	15.5	299,125	28,938	(270,187)	9.7
<b>6 - Federal - Special Purpose</b>								
61000: Special Purpose - OSPI Unassigned	17,000	5,000	(12,000)	29.4	12,000	1,116	(10,884)	9.3
61240: Special Ed - Supplemental	7,224,171	1,108,019	(6,116,152)	15.3	7,399,960	994,420	(6,405,540)	13.4
61380: CTE - Carl Perkins Grant	255,848	441	(255,407)	0.2	249,045	10,102	(238,943)	4.1
61510: Disadvantaged - Title IA	13,317,524	1,630,317	(11,687,207)	12.2	13,111,106	1,763,469	(11,347,637)	13.5
61520: School Improvement - TII, IV, V & VI	1,817,774	14,635	(1,803,139)	0.8	1,861,400	343,987	(1,517,413)	18.5
61570: Institutions - Neglected & Delinquent	107,783	17,702	(90,081)	16.4	107,783	2,177	(105,606)	2.0
61640: Limited English Proficiency	397,425	58,713	(338,712)	14.8	397,425	34,084	(363,341)	8.6
61890: Other Community Services	102,393	783	(101,610)	0.8	115,071	0	(115,071)	0.0
61910: Regular Lunch Reimbursement	143,102	29,856	(113,246)	20.9	142,867	35,353	(107,514)	24.7
61920: Reduced Price Lunch Reimbursement	723,013	139,813	(583,200)	19.3	673,121	131,272	(541,849)	19.5
61930: Free Lunch Reimbursement	6,827,386	1,329,096	(5,498,290)	19.5	6,603,642	1,332,147	(5,271,495)	20.2
61940: Certified Lunch Reimbursement	176,394	34,705	(141,689)	19.7	175,151	34,329	(140,822)	19.6
61950: Regular Breakfast Reimbursement	16,635	3,903	(12,732)	23.5	16,657	4,895	(11,762)	29.4
61960: Reduced Price Breakfast Reimbursement	167,633	33,666	(133,967)	20.1	161,671	32,812	(128,859)	20.3
61970: Free Breakfast Reimbursement	2,137,752	409,195	(1,728,557)	19.1	2,086,313	402,046	(1,684,267)	19.3
61980: Free Snack Reimbursement	59,158	8,793	(50,365)	14.9	68,557	6,791	(61,766)	9.9
61990: Fresh Fruit & Vegetable Reimbursement	115,000	16,183	(98,817)	14.1	88,825	8,191	(80,634)	9.2
62610: Head Start	5,180,000	(12,598)	(5,192,598)	-0.2	5,272,264	0	(5,272,264)	0.0
62680: Indian Education - ED	143,331	14,895	(128,436)	10.4	152,735	0	(152,735)	0.0
63000: Federal Grants Through Other Entities - U	0	0	0	100.0	0	0	0	100.0
63210: SPED Medicaid Match	0	0	0	100.0	0	87,148	87,148	100.0
69980: USDA Commodities	763,000	187,943	(575,057)	24.6	716,906	333,614	(383,292)	46.5
<b>6 - Federal - Special Purpose</b>	39,692,322	5,031,059	(34,661,263)	12.7	39,412,499	5,557,951	(33,854,548)	14.1
<b>7 - Revenue from other Districts</b>								
71210: Special Education	2,020,000	5,493	(2,014,507)	0.3	1,885,009	7,022	(1,877,987)	0.4
71450: CTE Skills Center RV	0	0	0	100.0	0	0	0	100.0
<b>7 - Revenue from other Districts</b>	2,020,000	5,493	(2,014,507)	0.3	1,885,009	7,022	(1,877,987)	0.4
<b>8 - Revenue from other Agencies</b>								
81000: Governmental Entities	248,441	39,898	(208,543)	16.1	248,441	65,182	(183,259)	26.2
82000: Private Foundations Revenue	0	10,326	10,326	100.0	0	26,232	26,232	100.0
85000: Educational Service Districts	1,141,198	0	(1,141,198)	0.0	1,142,198	0	(1,142,198)	0.0
<b>8 - Revenue from other Agencies</b>	1,389,639	50,225	(1,339,414)	3.6	1,390,639	91,414	(1,299,225)	6.6

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**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Revenue by State and District Account w/% Received**  
**General Fund As Of: November 30, 2016**

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	38,839	38,839	100.0	0	11,133	11,133	100.0
1,700,000	0	(1,700,000)	0.0	1,700,000	0	(1,700,000)	0.0
-----	-----	-----	-----	-----	-----	-----	-----
1,700,000	38,839	(1,661,161)	2.3	1,700,000	11,133	(1,688,867)	0.7
<u>384,654,272</u>	<u>102,557,502</u>	<u>(282,096,770)</u>	<u>26.7</u>	<u>397,218,282</u>	<u>105,571,939</u>	<u>(291,646,343)</u>	<u>26.6</u>

Run Date: January 04, 2017

Run Time: 10:27 am

Report ID: TS152.v3

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Expenditures by Program w/Encumbrances**  
**General Fund As Of: November 30, 2016**

<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	178,674,519	177,595,073	14,453,520	45,062,126	118,446,741	14,086,206	92.1
01030: BE Attendance BECCA	0	116,966	2,008	3,137	1,878	111,952	4.3
01040: BE Building Contributions	0	285,259	5,264	31,610	21,730	231,920	18.7
01050: BE Kindergarten Contributions	0	10,965	3,422	8,936	2,327	(297)	102.7
01079: BE Categorical Carryover	700,155	0	0	0	0	0	100.0
01240: BE SPED Peer Review Pool	85,000	85,000	313	499	24	84,477	0.6
01250: BE Campus Security	2,017,275	2,017,275	141,863	434,644	1,610,918	(28,287)	101.4
01270: BE Secondary Advisory Stipends	5,000	5,000	0	0	0	5,000	0.0
01280: BE HS Graduation	71,000	71,000	391	1,613	9,645	59,742	15.9
01310: BE Para Coverage	5,000	5,000	0	0	0	5,000	0.0
01320: BE Peer Review Pool	75,000	75,000	0	0	0	75,000	0.0
01430: BE Instructional	392,967	392,967	175,735	399,258	1,229,014	(1,235,305)	414.4
01440: BE - Non-Instructional	999,639	1,034,199	83,719	259,905	745,908	28,386	97.3
01450: BE Instructional	4,177,177	4,177,177	327,877	915,600	2,669,270	592,307	85.8
01460: BE FB Non-Instructional	600,000	600,000	16,088	54,984	216,853	328,163	45.3
01470: BE High Needs Support	1,500,000	1,441,200	138,163	359,093	1,050,224	31,883	97.8
01480: BE Strategic Goals/Initiatives	332,332	443,411	1,536	45,190	58,199	340,022	23.3
01650: BE Special Programs	2,106,436	2,152,436	171,171	623,498	702,030	826,909	61.6
01660: BE Next Move	139,457	139,457	12,195	36,321	106,078	(2,942)	102.1
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	7,162,701	596,823	1,678,126	4,335,015	1,149,560	84.0
01901: BE Running Start	1,385,705	1,405,314	0	0	1,365,354	39,960	97.2
01905: BE Int'l Baccalaureate	665,726	665,726	43,661	116,814	338,215	210,697	68.4
01915: BE Bargained Enhancement 5-10	1,233,050	1,233,050	9,540	27,347	17,513	1,188,191	3.6
01940: BE MS Athletic Reserve	0	198,383	0	0	0	198,383	0.0
01990: BE Curriculum & Instruction	2,715,000	2,717,905	306,954	737,764	552,756	1,427,386	47.5
01991: BE Curriculum & Instruction 1x	1,026,750	1,814,304	0	860,763	0	953,541	47.4
01992: BE C&I Optional Days	3,820,542	3,820,542	241,760	550,978	221,395	3,048,168	20.2
<b>Total 01: Basic Education</b>	<b>209,721,220</b>	<b>209,747,760</b>	<b>16,732,003</b>	<b>52,317,935</b>	<b>133,701,086</b>	<b>23,728,739</b>	<b>88.7</b>
<b>02: Basic Education - ALE</b>							
02000: BE Alternative Learning Exp	370,240	370,240	29,967	55,586	83,927	230,728	37.7
<b>Total 02: Basic Education - ALE</b>	<b>370,240</b>	<b>370,240</b>	<b>29,967</b>	<b>55,586</b>	<b>83,927</b>	<b>230,728</b>	<b>37.7</b>
<b>03: Basic Education-1418 Open</b>							
03000: Basic Ed - 1418 Open Doors	2,552,174	2,552,174	88,949	279,179	1,833,383	439,612	82.8

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**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Expenditures by Program w/Encumbrances**  
**General Fund As Of: November 30, 2016**

<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>Total 03: Basic Education-1418 Open</b>	<b>2,552,174</b>	<b>2,552,174</b>	<b>88,949</b>	<b>279,179</b>	<b>1,833,383</b>	<b>439,612</b>	<b>82.8</b>
<b>21: Special Education, State</b>							
21000: Special Education - State	42,973,969	43,373,969	3,620,214	10,955,347	31,903,045	515,577	98.8
21560: SPED - State Safety Net	1,000,000	1,000,000	57,332	174,607	492,625	332,769	66.7
21720: SPED - District Settlement	8,000	8,000	0	0	0	8,000	0.0
21900: SPED Work Training	0	3,067	0	0	0	3,067	0.0
<b>Total 21: Special Education, State</b>	<b>43,981,969</b>	<b>44,385,036</b>	<b>3,677,546</b>	<b>11,129,954</b>	<b>32,395,670</b>	<b>859,412</b>	<b>98.1</b>
<b>22: SPED Infants &amp; Tod - State</b>							
22000: SPED Infants & Toddlers-State	1,153,284	1,153,284	78,884	249,265	977,160	(73,141)	106.3
<b>Total 22: SPED Infants &amp; Tod - State</b>	<b>1,153,284</b>	<b>1,153,284</b>	<b>78,884</b>	<b>249,265</b>	<b>977,160</b>	<b>(73,141)</b>	<b>106.3</b>
<b>24: Special Education, Federal</b>							
24506: SPED IDEAB Flow Thru 15-16	0	0	(5,193)	54,398	972	(55,370)	100.0
24507: SPED IDEAB Flow Thru 06-7	5,958,182	5,958,182	461,978	1,315,467	3,745,144	897,571	84.9
24516: SPED IDEAB Preschool 15-16	0	0	0	2,367	0	(2,367)	100.0
24517: SPED IDEAB Preschool 16-17	207,788	207,788	18,014	46,817	156,207	4,764	97.7
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	56,593	163,551	485,426	260,684	71.3
<b>Total 24: Special Education, Federal</b>	<b>7,075,630</b>	<b>7,075,630</b>	<b>531,392</b>	<b>1,595,450</b>	<b>4,387,748</b>	<b>1,092,432</b>	<b>84.6</b>
<b>31: Career &amp; Tech Ed, State</b>							
31000: CTE Technical Support	132,800	132,800	11,049	43,573	94,696	(5,469)	104.1
31510: CTE Administration	879,144	959,144	53,463	195,159	460,793	303,192	68.4
31600: CTE Agriculture & Science	423,157	423,157	35,272	117,031	298,454	7,672	98.2
31605: CTE Lincoln Tree Farm Harvest	0	0	1,732	1,827	18,268	(20,095)	100.0
31610: CTE Business Education	1,464,878	1,464,878	110,146	339,777	1,022,282	102,819	93.0
31620: CTE Marketing Education	329,807	329,807	32,863	92,415	256,043	(18,650)	105.7
31630: CTE Diversified Occupations	599,262	519,262	50,525	160,323	393,440	(34,501)	106.6
31640: CTE Trade & Industry	1,379,133	1,379,133	125,362	366,615	927,493	85,025	93.8
31650: CTE Family & Consumer Science	1,036,511	1,036,511	94,243	287,901	674,566	74,044	92.9
31660: CTE Next Move	125,808	125,808	10,960	31,630	89,483	4,695	96.3
31670: CTE Technology	817,637	817,637	60,976	194,204	523,442	99,992	87.8
31680: CTE Health Occupations	439,559	439,559	22,995	72,242	185,555	181,763	58.6
31710: CTE Career Guidance	516,167	516,167	36,499	124,733	308,639	82,795	84.0
31880: CTE Partner School	1,463,468	1,397,033	122,371	352,613	1,023,230	21,190	98.5
31901: CTE Running Start	88,194	88,194	0	0	88,013	181	99.8
31902: CTE Open Doors	109,619	109,619	0	0	109,000	619	99.4



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**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Expenditures by Program w/Encumbrances**  
**General Fund As Of: November 30, 2016**

<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>Total 31: Career &amp; Tech Ed, State</b>	<b>9,805,144</b>	<b>9,738,709</b>	<b>768,453</b>	<b>2,380,043</b>	<b>6,473,396</b>	<b>885,270</b>	<b>90.9</b>
<b>34: Middle School CTE</b>							
34500: CTE Middle School	1,378,187	1,415,037	116,334	397,687	963,902	53,448	96.2
<b>Total 34: Middle School CTE</b>	<b>1,378,187</b>	<b>1,415,037</b>	<b>116,334</b>	<b>397,687</b>	<b>963,902</b>	<b>53,448</b>	<b>96.2</b>
<b>38: Career &amp; Tech Ed, Federal</b>							
38506: CTE Perkins Grant 15-16	0	0	0	708	0	(708)	100.0
38507: CTE Perkins Grant 16-17	236,600	236,600	12,851	22,191	22,659	191,750	19.0
<b>Total 38: Career &amp; Tech Ed, Federal</b>	<b>236,600</b>	<b>236,600</b>	<b>12,851</b>	<b>22,899</b>	<b>22,659</b>	<b>191,042</b>	<b>19.3</b>
<b>51: Disadvantaged, Federal</b>							
51406: T1 SIG Cohort III Yr 2 15-16	0	0	4,001	67,703	998	(68,701)	100.0
51407: T1 SIG Cohort III Yr 3 16-17	2,024,647	2,024,647	139,587	379,409	849,608	795,631	60.7
51506: T1-A Disadvantaged 15-16	0	0	481	66,186	1,464	(67,649)	100.0
51507: T1-A Disadvantaged 16-17	10,292,225	10,292,225	688,941	2,028,708	5,302,605	2,960,913	71.2
51536: T10-C Homeless Ed 15-16	0	0	3,166	6,849	(3,705)	(3,145)	100.0
51537: T10-C Homeless Ed 16-17	38,736	38,736	0	0	3,050	35,686	7.9
51606: T1-D Neglect & Delinqnt 15-16	0	0	0	930	0	(930)	100.0
51607: T1-D Neglect & Delinqnt 16-17	100,316	100,316	7,915	22,702	64,899	12,715	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	17,707	33,617	34,747	178,646	27.7
<b>Total 51: Disadvantaged, Federal</b>	<b>12,455,924</b>	<b>12,702,934</b>	<b>861,798</b>	<b>2,606,073</b>	<b>6,253,665</b>	<b>3,843,197</b>	<b>69.7</b>
<b>52: School Improvement, Federa</b>							
52476: T2-A Teacher Quality 15-16	0	0	169	13,436	3,224	(16,660)	100.0
52477: T2-A Teacher Quality 16-17	1,768,383	1,768,383	167,040	480,782	1,382,915	(95,314)	105.4
<b>Total 52: School Improvement, Federa</b>	<b>1,768,383</b>	<b>1,768,383</b>	<b>167,209</b>	<b>494,218</b>	<b>1,386,139</b>	<b>(111,975)</b>	<b>106.3</b>
<b>55: Learning Assistance Prog,</b>							
55500: Learning Assistance Program	8,134,076	8,698,194	682,201	1,999,933	5,631,610	1,066,650	87.7
<b>Total 55: Learning Assistance Prog,</b>	<b>8,134,076</b>	<b>8,698,194</b>	<b>682,201</b>	<b>1,999,933</b>	<b>5,631,610</b>	<b>1,066,650</b>	<b>87.7</b>
<b>56: State Institutions, Ctrs &amp;</b>							
56510: Remann Hall	631,420	631,420	46,234	146,661	401,767	82,992	86.9
<b>Total 56: State Institutions, Ctrs &amp;</b>	<b>631,420</b>	<b>631,420</b>	<b>46,234</b>	<b>146,661</b>	<b>401,767</b>	<b>82,992</b>	<b>86.9</b>
<b>57: NegleCTEd &amp; Delinquent</b>							
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	8,109	19,099	56,071	27,228	73.4
<b>Total 57: NegleCTEd &amp; Delinquent</b>	<b>102,397</b>	<b>102,397</b>	<b>8,109</b>	<b>19,859</b>	<b>56,071</b>	<b>26,467</b>	<b>74.2</b>

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**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Expenditures by Program w/Encumbrances**  
**General Fund As Of: November 30, 2016**

<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>							
58020: Collection of Evidence	25,000	58,982	37	99	251	58,632	0.6
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	2,656	0	0	0	2,656	0.0
58147: Required Action District 16-17	365,123	339,813	25,170	99,418	220,092	20,304	94.0
58317: Beg Ed Support Team 16-17	280,258	280,258	24,286	71,932	173,221	35,105	87.5
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	28,038	1,507	5,638	1,238	21,162	24.5
58667: Recruiting Wash Teachers 16-17	0	19,860	0	0	2,318	17,542	11.7
58687: WA FIRST-FIRST Lego League 17	0	5,780	91	1,091	0	4,689	18.9
58697: WA FIRST- FIRST Tech Challenge	0	2,993	382	1,806	0	1,187	60.3
58777: TPEP Teacher Training Funds 17	130,948	130,948	0	0	0	130,948	0.0
<b>Total 58: Special &amp; Pilot Programs</b>	<b>2,396,264</b>	<b>2,514,962</b>	<b>51,473</b>	<b>195,246</b>	<b>397,119</b>	<b>1,922,597</b>	<b>23.6</b>
<b>59: Institutions - Adult Jails</b>							
59100: Inst - Juveniles in Adult Jail	80,989	89,272	625	694	2,349	86,230	3.4
<b>Total 59: Institutions - Adult Jails</b>	<b>80,989</b>	<b>89,272</b>	<b>625</b>	<b>694</b>	<b>2,349</b>	<b>86,230</b>	<b>3.4</b>
<b>61: Head Start, Federal</b>							
61516: Head Start Regular 15-16	0	1,070,141	139,644	954,616	94,139	21,386	98.0
61517: Head Start Regular 16-17	4,722,203	4,722,203	240,018	240,018	2,923,216	1,558,970	67.0
61526: Head Start Training 15-16	0	(4,855)	2,850	8,593	425	(13,873)	(185.8)
61527: Head Start Training 16-17	49,077	49,077	1,560	2,460	15,000	31,617	35.6
<b>Total 61: Head Start, Federal</b>	<b>4,771,280</b>	<b>5,836,566</b>	<b>384,072</b>	<b>1,205,687</b>	<b>3,032,780</b>	<b>1,598,100</b>	<b>72.6</b>
<b>64: Limited English Proficienc</b>							
64506: Limited English 15-16	0	0	0	845	0	(845)	100.0
64507: Limited English 16-17	389,632	389,632	148,014	180,698	104,463	104,471	73.2
<b>Total 64: Limited English Proficienc</b>	<b>389,632</b>	<b>389,632</b>	<b>148,014</b>	<b>181,543</b>	<b>104,463</b>	<b>103,625</b>	<b>73.4</b>
<b>65: Transitional Bilingual, St</b>							
65000: Transitional Bilingual	4,677,479	4,677,479	384,183	1,189,701	3,205,562	282,215	94.0
<b>Total 65: Transitional Bilingual, St</b>	<b>4,677,479</b>	<b>4,677,479</b>	<b>384,183</b>	<b>1,189,701</b>	<b>3,205,562</b>	<b>282,215</b>	<b>94.0</b>
<b>68: Indian Education, Federal</b>							
68506: Indian Education 15-16	0	0	(9)	0	0	0	100.0
68507: Indian Education 16-17	265,103	237,254	22,262	65,201	176,513	(4,460)	101.9



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**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Expenditures by Program w/Encumbrances**  
**General Fund As Of: November 30, 2016**

<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>Total 68: Indian Education, Federal</b>	<b>265,103</b>	<b>237,254</b>	<b>22,253</b>	<b>65,201</b>	<b>176,513</b>	<b>(4,460)</b>	<b>101.9</b>
<b>69: Other Compensatory Program</b>							
69200: District Conferences	0	15,029	2,854	5,608	0	9,421	37.3
<b>Total 69: Other Compensatory Program</b>	<b>0</b>	<b>15,029</b>	<b>2,854</b>	<b>5,608</b>	<b>0</b>	<b>9,421</b>	<b>37.3</b>
<b>73: Summer School</b>							
73000: Summer School - District	540,231	672,174	7,971	26,134	80,819	565,221	15.9
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
<b>Total 73: Summer School</b>	<b>596,936</b>	<b>733,084</b>	<b>7,971</b>	<b>43,908</b>	<b>80,819</b>	<b>608,357</b>	<b>17.0</b>
<b>74: Highly Capable, State</b>							
74000: Highly Capable	1,163,428	1,163,428	90,343	280,168	705,017	178,243	84.7
<b>Total 74: Highly Capable, State</b>	<b>1,163,428</b>	<b>1,163,428</b>	<b>90,343</b>	<b>280,168</b>	<b>705,017</b>	<b>178,243</b>	<b>84.7</b>
<b>79: Other Instructional Pgms</b>							
79000: Other Instructional Programs	10,050,445	6,145,975	0	0	0	6,145,975	0.0
79010: Tuition Based Preschool	468,000	589,752	37,211	130,098	297,644	162,010	72.5
79040: Head Start Contributions	0	240	0	0	0	240	0.0
79099: Student Incentives	0	2,000	0	0	0	2,000	0.0
79107: Early Childhood Ed 16-17	1,113,600	1,058,754	89,519	271,787	677,556	109,411	89.7
79136: Edge Foundation Grant 15-16	0	0	0	845	0	(845)	100.0
79167: City Truancy Grant 16-17	48,000	48,000	5,668	15,246	2,545	30,209	37.1
79172: Youth Service America 11-12	0	0	563	563	0	(563)	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	30,041	87,303	249,247	(708)	100.2
79227: Refugee Impact 16-17	12,000	18,800	187	187	0	18,613	1.0
79266: JROTC - Navy 15-16	0	0	0	845	0	(845)	100.0
79267: JROTC - Navy 16-17	208,249	208,249	13,846	42,508	120,834	44,907	78.4
79270: JROTC - Navy Start Up	0	543	221	316	0	227	58.2
79297: JROTC - Navy Orientation 16-17	0	466	0	466	0	0	100.0
79310: SPED Community Preschool	0	0	0	21,336	0	(21,336)	100.0
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	15,000	0	0	0	15,000	0.0
79447: WA STEM-NGA WBL Lab	0	15,000	0	0	2,589	12,411	17.3

Run Date: January 04, 2017

Run Time: 10:27 am

Report ID: TS152.v3

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Expenditures by Program w/Encumbrances**  
**General Fund As Of: November 30, 2016**

<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>79: Other Instructional Pgms</b>							
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	4,688	13,189	41,759	8,928	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	15,987	48,780	141,647	10,635	94.7
79536: JROTC - Marines 15-16	0	0	0	1,691	0	(1,691)	100.0
79537: JROTC - Marines 16-17	203,186	203,186	15,772	47,989	139,723	15,474	92.4
79580: Curriculum Fundraising	0	457,231	21,429	48,720	42,939	365,572	20.0
79585: International Exchange Program	65,809	65,809	7,884	24,250	63,769	(22,210)	133.7
79590: Read 2 Me (formerly Werlin)	42,247	42,247	3,889	3,889	31,111	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
79657: WaKIDS 16-17	13,598	13,598	0	0	9,572	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	0	0	9,657	0.0
79747: UWT Dual Track ELL 16-17	46,200	46,200	467	467	0	45,733	1.0
79755: Tacoma Schools Fdtn Awards	0	11,737	593	593	0	11,144	5.1
79780: Hilltop Artists	172,184	186,533	43,046	43,046	129,138	14,349	92.3
79797: GRADS-Early Achievers Proj. 17	0	8,620	0	962	486	7,172	16.8
79817: Tacoma Whole Child Int 16-17	202,241	202,241	0	0	12,288	189,953	6.1
79850: Arts Collaboration	31,425	31,425	0	63	690	30,673	2.4
79910: NFL Foundation	0	6,000	0	0	0	6,000	0.0
79946: Bridge to College Courses	0	32,870	595	17,325	312	15,233	53.7
79957: Art for the Sake of Art Prog.	0	10,000	0	0	0	10,000	0.0
<b>Total 79: Other Instructional Pgms</b>	<b>13,292,965</b>	<b>10,079,784</b>	<b>291,607</b>	<b>829,894</b>	<b>1,963,850</b>	<b>7,286,040</b>	<b>27.7</b>
<b>89: Community Services</b>							
89010: Facility Use	182,800	182,800	13,128	37,352	14,741	130,707	28.5
89020: Facility Use - Fields	8,700	8,700	0	1,509	157	7,033	19.2
89030: Facility Use - Swim Pools	6,000	6,000	1,327	3,685	969	1,346	77.6
89040: Facility Use - Stadiums	32,200	32,200	682	1,674	1,059	29,468	8.5
89050: Facility Use - Theaters	70,800	70,800	16,853	32,461	21,032	17,307	75.6
89060: Facility Use - Other	42,000	42,000	20,925	40,142	10,882	(9,024)	121.5
89150: Summer Nutrition Svcs	115,071	115,071	0	0	0	115,071	0.0
<b>Total 89: Community Services</b>	<b>457,571</b>	<b>457,571</b>	<b>52,915</b>	<b>116,823</b>	<b>48,839</b>	<b>291,908</b>	<b>36.2</b>

Run Date: January 04, 2017

Run Time: 10:27 am

Report ID: TS152.v3

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Expenditures by Program w/Encumbrances**  
**General Fund As Of: November 30, 2016**

<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>97: District-Wide Support</b>							
97000: District-Wide Support	50,897,692	51,590,098	4,743,102	12,243,062	30,879,788	8,467,248	83.6
97090: DWS Tech General Admin	1,700,000	1,700,000	394	1,339,257	68,254	292,489	82.8
97093: DWS Tech Util/Net	135,056	135,056	34,910	189,490	179,425	(233,859)	273.2
97460: DWS FB Non-Instructional	1,264,627	1,264,627	95,933	262,590	843,783	158,254	87.5
97580: DWS Security	827,319	827,449	63,725	241,367	624,702	(38,620)	104.7
97880: DWS Partner School	33,837	33,837	31,519	70,930	22,456	(59,549)	276.0
<b>Total 97: District-Wide Support</b>	<b>54,858,531</b>	<b>55,551,067</b>	<b>4,969,583</b>	<b>14,346,695</b>	<b>32,618,408</b>	<b>8,585,963</b>	<b>84.5</b>
<b>98: Nutrition Svcs</b>							
98000: Nutrition Services	11,924,855	11,924,855	1,411,815	3,834,085	7,892,202	198,568	98.3
98030: Nutrition Svcs - Summer	0	0	0	15,082	0	(15,082)	100.0
<b>Total 98: Nutrition Svcs</b>	<b>11,924,855</b>	<b>11,924,855</b>	<b>1,411,815</b>	<b>3,849,167</b>	<b>7,892,202</b>	<b>183,486</b>	<b>98.5</b>
<b>99: Pupil Transportation</b>							
99000: Pupil Transportation	12,975,632	12,988,184	1,179,449	2,287,391	9,665,723	1,035,069	92.0
99110: Transportation - Ex Curr	331,216	331,216	15,906	15,906	284,094	31,216	90.6
99120: Transportation - Field Trips	(1,011,093)	(1,023,745)	(32,209)	(167,903)	198,807	(1,054,649)	(3.0)
<b>Total 99: Pupil Transportation</b>	<b>12,295,755</b>	<b>12,295,655</b>	<b>1,163,145</b>	<b>2,135,395</b>	<b>10,148,624</b>	<b>11,636</b>	<b>99.9</b>
<b>District Total</b>	<b>406,537,436</b>	<b>406,543,436</b>	<b>32,782,780</b>	<b>98,140,473</b>	<b>254,944,727</b>	<b>53,458,236</b>	<b>86.9</b>

## **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: January 04, 2017  
Run Time: 10:28 am  
Report ID: TS161.v6

**TACOMA SCHOOL DISTRICT NO. 10**  
**Income Statement and Changes in Fund Balance**  
Associated Student Body Fund As Of: **November 30, 2016**



	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	1,733,920	1,981,767	247,847	114.3	114.2
<b>Total Restricted Fund Balance</b>	<b>1,733,920</b>	<b>1,981,767</b>	<b>247,847</b>	<b>114.3</b>	<b>114.2</b>
<b>Nonspendable and Assigned Fund Balance</b>					
<b>Total Nonspendable and Assigned Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100.0</b>	<b>100.0</b>
<b>Total Beginning Fund Balance</b>	<b>1,733,920</b>	<b>1,981,767</b>	<b>247,847</b>	<b>114.3</b>	<b>114.2</b>
<b>Revenue</b>					
1 - General Student Body	1,240,560	379,509	(861,051)	30.6	29.3
2 - Athletics	292,125	107,407	(184,718)	36.8	17.5
3 - Classes	468,985	41,101	(427,884)	8.8	13.2
4 - Clubs	2,084,545	148,006	(1,936,539)	7.1	7.7
6 - Private Money	125,125	1,861	(123,264)	1.5	0.3
<b>Total Revenue</b>	<b>4,211,340</b>	<b>677,884</b>	<b>(3,533,456)</b>	<b>16.1</b>	<b>15.1</b>
<b>Total Resources Available</b>	<b>5,945,260</b>	<b>2,659,652</b>	<b>(3,285,608)</b>	<b>44.7</b>	<b>44.1</b>
<b>Uses of Resources</b>					
<b>Expenditures</b>					
1 - General Student Body	1,341,802	264,627	1,077,175	19.7	17.7
2 - Athletics	271,387	141,085	130,302	52.0	40.0
3 - Classes	399,297	32,703	366,594	8.2	10.2
4 - Clubs	1,917,025	160,642	1,756,383	8.4	7.1
6 - Private Money	125,125	1,631	123,494	1.3	1.3
<b>Total Expenditures</b>	<b>4,054,636</b>	<b>600,688</b>	<b>3,453,948</b>	<b>14.8</b>	<b>13.2</b>
<b>Total Uses of Resources</b>	<b>4,054,636</b>	<b>600,688</b>	<b>3,453,948</b>	<b>14.8</b>	<b>13.2</b>
<b>Ending Fund Balance</b>	<b>1,890,624</b>	<b>2,058,964</b>	<b>168,340</b>	<b>108.9</b>	<b>106.2</b>

**Run Date:** January 04, 2017

**Run Time:** 10:29 am

**Report ID:** TS157.v5

**TACOMA SCHOOL DISTRICT NO. 10**  
**ASB Statement Of Revenue and Expenditure by BRC**  
**Associated Student Body Fund November 30, 2016**

<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	44	0	0	1,005	0	1,005
101 Arlington	636	365	319	2,010	681	0	681
103 Birney	8,991	894	2,446	6,600	7,439	0	7,439
104 Blix	1,622	2	0	2,100	1,624	0	1,624
105 Boze	9,839	6,678	12,443	26,620	4,074	0	4,074
107 Browns Pt	12,255	49	211	47,650	12,093	0	12,093
109 Bryant	7,393	698	49	20,000	8,042	0	8,042
110 Crescent Hts	862	1	0	540	863	0	863
113 DeLong	7,058	1,426	551	17,506	7,933	0	7,933
115 Downing	8,047	937	1,624	19,800	7,360	0	7,360
117 Edison	3,704	1,635	1,631	3,500	3,708	0	3,708
119 Fawcett	5,052	1,712	3,027	26,370	3,737	0	3,737
121 Fern Hill	278	0	106	9,000	173	0	173
123 Franklin	6,801	8	0	11,000	6,808	0	6,808
125 Geiger	3,454	1,234	1,403	6,750	3,285	0	3,285
133 Jefferson	2,904	3	0	7,150	2,907	0	2,907
135 Larchmont	2,424	714	0	14,000	3,137	0	3,137
137 Lister	5,668	647	908	20,750	5,408	0	5,408
139 Lowell	3,516	4	270	3,300	3,249	0	3,249
143 Lyon	2,863	3	203	2,300	2,664	0	2,664
147 Manitou Pk	4,529	867	906	13,875	4,490	0	4,490
149 Mann	287	0	0	300	287	0	287
151 McCarver	5,427	6	0	17,125	5,433	0	5,433
157 NE Tacoma	6,014	57	175	28,200	5,896	0	5,896
163 Pt Defiance	9,615	5,375	14,967	13,500	23	0	23
165 Reed	3,942	5,724	265	4,200	9,401	0	9,401
169 Roosevelt	3,670	4	0	2,900	3,674	0	3,674
175 Sheridan	4,018	4	0	15,000	4,023	0	4,023
177 Sherman	3,466	3	1,689	14,117	1,780	0	1,780
179 Stanley	1,262	1	48	2,000	1,216	0	1,216
181 Skyline	9,843	13,422	3,600	23,125	19,665	0	19,665
185 Washington	2,511	16,553	4,701	32,700	14,363	0	14,363
187 Whitman	706	1	200	2,000	507	0	507
189 Whittier	6,946	458	459	18,600	6,944	0	6,944
200 Giaudrone	48,369	17,103	4,120	69,410	61,353	0	61,353
202 Baker	105,060	21,265	11,269	52,920	115,055	0	115,055
206 Gray	70,268	20,172	42,843	92,700	47,597	0	47,597

**Run Date:** January 04, 2017

**Run Time:** 10:29 am

**Report ID:** TS157.v5

**TACOMA SCHOOL DISTRICT NO. 10**  
**ASB Statement Of Revenue and Expenditure by BRC**  
**Associated Student Body Fund November 30, 2016**

<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>
208 Hunt	16,288	18	0	0	16,306	0	16,306
210 Jason Lee	27,998	6,680	6,797	58,550	27,881	0	27,881
212 Mason	70,418	18,091	1,933	95,500	86,576	0	86,576
216 Meeker	97,381	23,816	12,526	231,925	108,672	0	108,672
218 Stewart	36,448	16,269	11,773	29,400	40,944	0	40,944
220 Truman	67,583	50,858	19,477	95,075	98,963	0	98,963
221 First Creek	27,915	35,833	27,208	30,750	36,540	0	36,540
224 Foss	65,477	28,176	27,233	120,490	66,420	0	66,420
226 Lincoln	169,798	55,661	33,238	429,010	192,221	0	192,221
228 Mt Tahoma	225,185	44,126	41,198	359,548	228,114	0	228,114
230 Stadium	301,364	135,873	155,654	967,440	281,583	0	281,583
232 Wilson	315,640	73,373	68,406	762,245	320,607	0	320,607
234 Oakland	2,127	1,007	1,673	2,500	1,462	0	1,462
237 Tacoma School For The Arts	32,532	704	7,510	70,805	25,726	0	25,726
239 Science & Math Institute	37,997	1,366	7,409	24,780	31,955	0	31,955
607 Career & Technical Education	28,221	31	0	0	28,252	0	28,252
617 ASB Athletics & Activities	55,877	65,404	68,190	105,000	53,092	0	53,092
734 Young Ambassadors	23,257	2,528	30	22,000	25,754	0	25,754
<b><u>District Total</u></b>	<b><u>1,981,767</u></b>	<b><u>677,884</u></b>	<b><u>600,688</u></b>	<b><u>4,054,636</u></b>	<b><u>2,058,964</u></b>	<b><u>0</u></b>	<b><u>2,058,964</u></b>

## **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.

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

Debt Service Fund - Schedule of Long-Term Debt For the Quarter Ended November 30, 2016					
<b>Bonds and Contracts Payable</b>	<b>Beginning Balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Balance</b>	<b>Amount Due In One Year</b>
2012 Refunded Bond	\$ 66,785,000	\$ -		\$ 66,785,000	\$ 4,455,000
2014 UTGO	136,600,000	-		136,600,000	-
2015 UTGO	273,050,000	-		273,050,000	1,485,000
2015 Refunded Bond	87,685,000		-	87,685,000	14,540,000
<b>Total Bonds Payable</b>	<b>\$ 564,120,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 564,120,000</b>	<b>\$ 20,480,000</b>

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



Run Date: January 04, 2017

Run Time: 10:30 am

Report ID: TS160.v5

**TACOMA SCHOOL DISTRICT NO. 10**  
**Income Statement and Changes in Fund Balance**  
**Debt Service Fund As Of: November 30, 2016**

	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	4,940,000	4,843,752	(96,248)	98.1	100.1
<b>Total Restricted FB</b>	<b>4,940,000</b>	<b>4,843,752</b>	<b>(96,248)</b>	<b>98.1</b>	<b>100.1</b>
<b>Total Beginning Fund Balance</b>	<b>4,940,000</b>	<b>4,843,752</b>	<b>(96,248)</b>	<b>98.1</b>	<b>100.1</b>
<b>Revenue</b>					
1 - Local Taxes	53,462,500	23,263,593	(30,198,907)	43.5	43.2
2 - Local Non-Tax	18,000	12,339	(5,661)	68.5	42.2
<b>Total Revenue</b>	<b>53,480,500</b>	<b>23,275,932</b>	<b>(30,204,568)</b>	<b>43.5</b>	<b>78.5</b>
<b>Total Resources Available</b>	<b>58,420,500</b>	<b>28,119,684</b>	<b>(30,300,816)</b>	<b>48.1</b>	<b>80.4</b>
<b>Uses of Resources</b>					
<b>Expenditures</b>					
728: Principal Payments	20,480,000	0	20,480,000	0.0	0.0
730: Interest Payments	26,754,412	0	26,754,412	0.0	0.0
790: Contractual Services - Other	750,000	1,097	748,903	0.1	0.0
<b>Total Expenditures</b>	<b>47,984,412</b>	<b>1,097</b>	<b>47,983,315</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Uses of Resources</b>	<b>47,984,412</b>	<b>1,097</b>	<b>47,983,315</b>	<b>0.0</b>	<b>64.0</b>
<b>Ending Fund Balance</b>	<b>10,436,088</b>	<b>28,118,586</b>	<b>17,682,498</b>	<b>269.4</b>	<b>564.8</b>

Run Date: January 04, 2017  
 Run Time: 10:30 am  
 Report ID: TS156.v4

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Revenue by State and District Account**  
 DFG/LTDG Fund **November 30, 2016**



<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	49,839,545	21,553,574	(28,285,971)	43.2	53,462,500	23,263,593	(30,198,907)	43.5
<b>1 - Local Taxes</b>	49,839,545	21,553,574	(28,285,971)	43.2	53,462,500	23,263,593	(30,198,907)	43.5
<b>2 - Local Non-Tax</b>								
23000: Investment Earnings	18,000	7,593	(10,407)	42.2	18,000	12,339	(5,661)	68.5
<b>2 - Local Non-Tax</b>	18,000	7,593	(10,407)	42.2	18,000	12,339	(5,661)	68.5
<b>9 - Other Financing Sources</b>								
91000: Sale of Bonds	110,515,000	0	(110,515,000)	0.0	0	0	0	100.0
96000: Sale of Refunding Bonds	0	104,407,837	104,407,837	100.0	0	0	0	100.0
<b>9 - Other Financing Sources</b>	110,515,000	104,407,837	(6,107,163)	94.5	0	0	0	100.0
<b><u>District Total</u></b>	<b><u>160,372,545</u></b>	<b><u>125,969,005</u></b>	<b><u>(34,403,540)</u></b>	<b><u>78.5</u></b>	<b><u>53,480,500</u></b>	<b><u>23,275,932</u></b>	<b><u>(30,204,568)</u></b>	<b><u>43.5</u></b>

## **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 is projecting to open 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:**

- Life safety improvements – school intercom systems; fire alarm and sprinkler system upgrades to meet current standards
- Earthquake safety, seismic improvement; replacement of aged, deteriorating roofs
- Clean air, safe water - HVAC, plumbing, energy-efficient heating and windows
- Playgrounds, playfields and athletic facilities improvements to meet current safety standards

**Run Date:** January 04, 2017  
**Run Time:** 10:31 am  
**Report ID:** TS159.v7

**TACOMA SCHOOL DISTRICT NO. 10**  
**Income Statement and Changes in Fund Balance**  
**Capital Projects Fund As Of: November 30, 2016**



	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	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
<b>Total Restricted Fund Balance</b>	<b>328,750,000</b>	<b>333,537,117</b>	<b>4,787,117</b>	<b>101.5</b>	<b>113.5</b>
<b>Assigned Fund Balance</b>					
889: Assigned to Fund Purposes	1,250,000	796,483	(453,517)	63.7	111.0
<b>Total Assigned Fund Balance</b>	<b>1,250,000</b>	<b>796,483</b>	<b>(453,517)</b>	<b>63.7</b>	<b>111.0</b>
<b>Total Beginning Fund Balance</b>	<b>330,000,000</b>	<b>334,333,600</b>	<b>4,333,600</b>	<b>101.3</b>	<b>113.5</b>
<b>Revenue</b>					
1 - Local Taxes	9,950,000	4,520,974	(5,429,026)	45.4	46.2
2 - Local Non-Tax	2,134,300	293,255	(1,841,045)	13.7	48.0
4 - State - Special Purpose	19,883,220	0	(19,883,220)	0.0	0.0
9 - Other Financing Sources	500,000	0	(500,000)	0.0	100.2
<b>Total Revenue</b>	<b>32,467,520</b>	<b>4,814,230</b>	<b>(27,653,290)</b>	<b>14.8</b>	<b>94.7</b>
<b>Total Resources Available</b>	<b>362,467,520</b>	<b>339,147,830</b>	<b>(23,319,690)</b>	<b>93.6</b>	<b>99.4</b>
<b>Uses of Resources</b>					
<b>Expenditures</b>					
12 - Site Improvements	1,338,500	319,828	1,018,672	23.9	21.9
21 - New Buildings	48,793,000	4,936,764	43,856,236	10.1	3.8
22 - Remodeled Buildings	58,500,500	13,673,463	44,827,037	23.4	5.2
31 - Initial Equipment	17,487,000	1,963,676	15,523,324	11.2	7.4
35 - Instructional Technology	0	1,147,582	(1,147,582)	100.0	100.0
51 - Sale of Real Estate	0	1,440	(1,440)	100.0	100.0
52 - MODIFY REPORT FOR DESC	0	902	(902)	100.0	100.0
<b>Total Expenditures</b>	<b>126,119,000</b>	<b>22,043,654</b>	<b>104,075,346</b>	<b>17.5</b>	<b>6.1</b>
<b>Total Uses of Resources</b>	<b>126,119,000</b>	<b>22,043,654</b>	<b>104,075,346</b>	<b>17.5</b>	<b>6.1</b>
<b>Ending Fund Balance</b>	<b>236,348,520</b>	<b>317,104,175</b>	<b>80,755,655</b>	<b>134.2</b>	<b>159.3</b>

**Run Date:** January 04, 2017  
**Run Time:** 10:31 am  
**Report ID:** TS159.v7

**TACOMA SCHOOL DISTRICT NO. 10**  
**Income Statement and Changes in Fund Balance**  
**Capital Projects Fund As Of: November 30, 2016**



	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
<b>Total Restricted Fund Balance</b>	<b>328,750,000</b>	<b>333,537,117</b>	<b>4,787,117</b>	<b>101.5</b>	<b>113.5</b>
889: Assigned to Fund Purposes	1,250,000	(16,432,942)	(17,682,942)	1,314.6	52,582.5
<b>Total Assigned Fund Balance</b>	<b>1,250,000</b>	<b>(16,432,942)</b>	<b>(17,682,942)</b>	<b>(1,314.6)</b>	<b>52,582.5</b>
<b>Total Ending Fund Balance</b>	<b>330,000,000</b>	<b>317,104,175</b>	<b>(12,895,825)</b>	<b>96.1</b>	<b>386.0</b>

Run Date: January 04, 2017  
Run Time: 10:32 am  
Report ID: TS156.v4

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Revenue by State and District Account**  
**Capital Projects Fund November 30, 2016**



<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	4,594,000	(5,356,000)	46.2	9,950,000	4,520,974	(5,429,026)	45.4
<b>1 - Local Taxes</b>	9,950,000	4,594,000	(5,356,000)	46.2	9,950,000	4,520,974	(5,429,026)	45.4
<b>2 - Local Non-Tax</b>								
23000: Investment Earnings	350,300	193,634	(156,666)	55.3	1,952,300	250,423	(1,701,877)	12.8
27000: Rentals & Leases	139,400	40,848	(98,552)	29.3	180,000	23,333	(156,667)	13.0
29050: Mitigation Fees	2,000	1,364	(636)	68.2	2,000	19,500	17,500	975.0
<b>2 - Local Non-Tax</b>	491,700	235,846	(255,854)	48.0	2,134,300	293,255	(1,841,045)	13.7
<b>4 - State - Special Purpose</b>								
41300: State Matching - Paid Direct to District	13,160,000	5,718	(13,154,282)	0.0	19,883,220	0	(19,883,220)	0.0
<b>4 - State - Special Purpose</b>	13,160,000	5,718	(13,154,282)	0.0	19,883,220	0	(19,883,220)	0.0
<b>9 - Other Financing Sources</b>								
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	0	(500,000)	0.0	500,000	0	(500,000)	0.0
<b>9 - Other Financing Sources</b>	320,500,000	321,092,658	592,658	100.2	500,000	0	(500,000)	0.0
<b><u>District Total</u></b>	<b>344,101,700</b>	<b>325,928,222</b>	<b>(18,173,478)</b>	<b>94.7</b>	<b>32,467,520</b>	<b>4,814,230</b>	<b>(27,653,290)</b>	<b>14.8</b>



## **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: January 04, 2017

Run Time: 10:33 am

Report ID: TS162.v4

**TACOMA SCHOOL DISTRICT NO. 10**  
**Income Statement and Changes in Fund Balance**  
**Transportation Vehicle Fund As Of: November 30, 2016**

	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>Committed and Assigned FB</b>					
819: Restricted to Fund Purposes	1,620,000	1,728,970	108,970	106.7	81.0
<b>Total Committed and Assigned FB</b>	<b>1,620,000</b>	<b>1,728,970</b>	<b>108,970</b>	<b>106.7</b>	<b>81.0</b>
<b>Total Beginning Fund Balance</b>	<b>1,620,000</b>	<b>1,728,970</b>	<b>108,970</b>	<b>106.7</b>	<b>81.0</b>
<b>Revenue</b>					
2 - Local Non-Tax	4,000	2,217	(1,783)	55.4	28.0
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
<b>Total Revenue</b>	<b>639,000</b>	<b>2,217</b>	<b>(636,783)</b>	<b>0.3</b>	<b>0.1</b>
<b>Total Resources Available</b>	<b>2,259,000</b>	<b>1,731,188</b>	<b>(527,812)</b>	<b>76.6</b>	<b>66.9</b>
<b>Uses of Resources</b>					
<b>Expenditures</b>					
910: Barcoded Equipment	1,300,000	0	1,300,000	0.0	0.0
<b>Total Expenditures</b>	<b>1,300,000</b>	<b>0</b>	<b>1,300,000</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Uses of Resources</b>	<b>1,300,000</b>	<b>0</b>	<b>1,300,000</b>	<b>0.0</b>	<b>0.0</b>
<b>Ending Fund Balance</b>	<b>959,000</b>	<b>1,731,188</b>	<b>772,188</b>	<b>180.5</b>	<b>128.1</b>

Run Date: January 04, 2017  
 Run Time: 10:33 am  
 Report ID: TS156.v4

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Revenue by State and District Account**  
**Transportation Vehicle Fund November 30, 2016**



**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
<b>2 - Local Non-Tax</b>								
23000: Investment Earnings	3,000	841	(2,159)	28.0	4,000	2,217	(1,783)	55.4
<b>2 - Local Non-Tax</b>	3,000	841	(2,159)	28.0	4,000	2,217	(1,783)	55.4
<b>4 - State - Special Purpose</b>								
44990: Transportation - Depreciation	575,000	0	(575,000)	0.0	625,000	0	(625,000)	0.0
<b>4 - State - Special Purpose</b>	575,000	0	(575,000)	0.0	625,000	0	(625,000)	0.0
<b>9 - Other Financing Sources</b>								
93000: Sale of Equipment	10,000	0	(10,000)	0.0	10,000	0	(10,000)	0.0
<b>9 - Other Financing Sources</b>	10,000	0	(10,000)	0.0	10,000	0	(10,000)	0.0
<b><u>District Total</u></b>	<b>588,000</b>	<b>841</b>	<b>(587,159)</b>	<b>0.1</b>	<b>639,000</b>	<b>2,217</b>	<b>(636,783)</b>	<b>0.3</b>

## 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	\$ 37,307,242	35.76%	\$ 38,717,130	36.67%	\$ 1,409,888
Local Non-Tax	1,757,183	1.68%	2,686,697	2.54%	929,514
State, General Purpose	44,541,146	42.70%	46,774,174	44.31%	2,233,028
State, Special Purpose	12,918,951	12.38%	11,697,481	11.08%	(1,221,470)
Federal, General Purpose	53,796	0.05%	28,938	0.03%	(24,858)
Federal, Special Purpose	7,593,453	7.28%	5,557,951	5.26%	(2,035,502)
Revenue - Other District	-	0.00%	7,022	0.01%	7,022
Revenue - Other Agencies	147,241	0.14%	92,414	0.09%	(54,827)
Revenue - Other Financing	-	0.00%	11,133	0.01%	11,133
<b>Total Revenue</b>	<b>\$ 104,319,012</b>	<b>100.00%</b>	<b>\$ 105,572,939</b>	<b>100.00%</b>	<b>\$ 1,253,928</b>

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	\$ 45,132,406	45.08%	\$ 43,971,807	44.80%	\$ 1,160,599
Classified Salaries	17,135,338	17.11%	16,889,819	17.21%	245,519
Employee Benefits	24,580,035	24.55%	24,862,273	25.33%	(282,238)
Supplies and Materials	6,000,616	5.99%	5,889,497	6.00%	111,119
Contractual Services	6,876,682	6.87%	5,912,815	6.02%	963,867
Local Mileage & Travel	188,106	0.19%	208,065	0.21%	(19,959)
Capital Outlay	206,335	0.21%	406,197	0.41%	(199,862)
<b>Total Expenditures</b>	<b>\$ 100,119,518</b>	<b>100.00%</b>	<b>\$ 98,140,473</b>	<b>100.00%</b>	<b>\$ 1,979,045</b>

\* Actual data through November 2016

APPENDIX B

<b>Financial Statement 2016-17</b>				
	(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	387,381,004	391,606,082	(3,912,200)
Other Financing Sources	1,700,000	424,042	429,985	(1,270,015)
Total Resources Available	439,736,522	431,056,643	435,287,664	(4,448,858)
Expenditures	406,537,436	416,273,079	392,061,203	14,476,233
Other Financing Uses	-	-	-	-
Total Use of Resources	406,537,436	416,273,079	392,061,203	14,476,233
Ending Fund Balance	<u>\$ 33,199,086</u>	<u>\$ 14,783,564</u>	<u>\$ 43,226,461</u>	<u>\$ 10,027,375</u>
Detail of Ending Fund Balance				
Nonspendable - Inventory & Prepaid Items	\$ 3,336,218	\$ 4,283,413	\$ 4,283,413	\$ 947,195
Committed to Debt & Fiscal Management	14,812,478	13,228,992	13,440,246	(1,372,232)
Committed to Encumbrances	627,218	856,645	856,645	229,427
Committed to Contingencies	1,000,000	1,000,000	1,000,000	-
Restricted for Carryover	400,000	-	633,566	233,566
Restricted for Debt Service	-	-	-	-
Assigned to Carryover	150,000	-	1,787,883	1,637,883
Assigned to Curriculum & Instruction	-	1,814,304	1,814,304	1,814,304
Assigned to Future Operations	12,873,172	(6,399,790)	19,410,404	6,537,232
Unassigned Fund Balance	-	-	-	-
Total Fund Balance	<u>\$ 33,199,086</u>	<u>\$ 14,783,564</u>	<u>\$ 43,226,461</u>	<u>\$ 10,027,375</u>
Method 2 projections are used for all tables and graphs in this report.				

**GRANT ACTIVITY FOR 2015-2016  
AS OF November 2016**

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	5,122,149		5,435,549	836,033
SPED IDEAB Preschool	2451X	218,718		218,718	10,930	212,183		223,112	(4,394)
SPED Safety Net	2456X	909,660		909,660		663,143		663,143	246,517
CTE Perkins Grant	3850X	249,045		249,045	12,445	115,011		127,456	121,589
Non-Traditional Fields - CTE	3853X				221			221	(221)
T1 SIG Cohort III 13-14	5140X	2,131,143		2,131,143	106,496	1,359,077		1,465,573	665,570
T1-A Disadvantaged	5150X	10,833,596		10,833,596	541,371	9,145,540		9,686,911	1,146,685
Title X Part C Educ. For Homel	5153X	40,774		40,774	2,038	30,641		32,678	8,096
Title 1-Part D-N&D Remann Hall	5160X	105,593		105,593	5,277	96,873		102,149	3,444
ESEA Priority/Focus Schools	5163X	260,000		260,000	10,852	89,453		100,305	159,695
T2-A Teacher Quality	5247X	1,861,400		1,861,400	111,174	2,035,595		2,146,769	(285,369)
Learning Assistance Program	55500	8,561,928		8,561,928	427,852	7,660,211		8,088,063	473,865
Remann Hall	56510	580,934	76,564	657,498	17,766	588,304		606,070	51,428
T1-D Neglected & Delinquent	5751X	107,783		107,783	5,386	108,035		113,421	(5,638)
Collection of Evidence	58020	25,000		25,000		59,129		59,129	(34,129)
Certification Bonus	5807X	1,594,935		1,594,935		1,689,594		1,689,594	(94,659)
Aerospace/Manufacturing Tech	58116				66			66	(66)
TPEP Administrator Training	58126								
Safe Routes to School	58136	2,846		2,846	186	13,909		14,095	(11,249)
State RAD Grant	5814X	357,686		357,686	20,135	339,696		359,831	(2,145)
Jobs for Washington's Graduate	5821X				152			152	(152)
IB Registration Fee Reimb-Foss	58226								
Beginning Ed Support Team	58316				11,077			11,077	(11,077)
College Readiness Initiative	5856X	28,677		28,677		31,208		31,208	(2,531)
Navigation 101 College Ready	5862X	5,662		5,662		15,856		15,856	(10,194)
Non-Title I Priority Schools	5863X	30,000		30,000	1,680	17,762		19,442	10,558
Admin Intern Program	5865X								
Recruiting WA Teachers	5866X	21,250		21,250	1,047	12,509		13,555	7,695
Wa FIRST-1st Robotics Compet.	5867X								
WA 1st Robotics Grant	5868X	6,180		6,180	280	3,636		3,915	2,265
Wa FIRST-1st Tech Challenge	5869X	3,200		3,200	311	6,019		6,330	(3,130)
TPEP Teacher Training Funds	5877X	137,836		137,836	4,993			4,993	132,843
Inst - Juveniles in Adult Jail	59100	84,795		84,795	3,815	67,069		70,884	13,911
Head Start Regular	6151X	6,400,541		6,400,541	534,158	4,471,986		5,006,144	1,394,397
Head Start Training	6152X	48,866		48,866	4,643	40,022		44,665	4,201
Limited English Proficiency	6450X	397,425		397,425	7,793	332,500		340,292	57,133
Transitional Bilingual	65000	3,122,493	1,554,986	4,677,479		4,501,767		4,501,767	175,712
Indian Education	6850X	123,420		123,420	6,167	281,707		287,874	(164,454)
Highly Capable	74000	286,652		286,652		1,164,150		1,164,150	(877,498)
Other Instructional Programs	79000	6,928,119		6,928,119		1,714,806		1,714,806	5,213,313
Early Childhood Ed	7910X	1,058,754		1,058,754		998,286		998,286	
Edge Foundation Grant	7913X					845		845	(845)
JROTC - Army	7920X	107,286	228,556	335,842		353,033		353,033	(17,191)
Refugee Impact	7922X	20,000		20,000		11,446		11,446	8,554
JROTC - Navy	7926X	69,356	138,893	208,249		170,232		170,232	38,017
JROTC - Navy Start Up	79270	543		543		1,157		1,157	(614)
JROTC - Navy Orientation	7929X	466		466		1,553		1,553	(1,087)
City of Tacoma Mini Grants	7933X	3,312		3,312		997		997	2,315
Gates AP/IB Support	79345	18,352		18,352		15,003		15,003	3,349

**GRANT ACTIVITY FOR 2015-2016**  
**AS OF November 2016**

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