

2015-2016 Year End Financial Report

September 1, 2015 - August 31, 2016

(Unaudited)

Tacoma School District No. 10

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

2015 - 2016

YEAR-END FINANCIAL REPORT
for
TACOMA PUBLIC SCHOOLS

Financial Operations through: August 31, 2016

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Rosalind Medina
Chief Financial Officer

Report Prepared by Finance Department
Allison Deskins, Senior Financial Analyst

Date: November 9, 2016
To: Board of Directors
From: Rosalind Medina, Chief Financial Officer *Rosalind Medina*
Re: 2015-16 Unaudited Year-End Financial Report

INTRODUCTION

This financial report is broken down into the following sections:

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

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

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

GENERAL FUND SUMMARY

Table 1 compares financial operating results from September 1, 2015 through August 31, 2016 with information through the same period for Fiscal Year 2014-15.

Table 1

General Fund Comparison for the fiscal period ended	August 31, 2015	August 31, 2016	Variance Higher/(lower)
Beginning Fund Balance	\$ 32,527,540	\$ 40,756,452	\$ 8,228,912
Revenue	354,927,017	380,159,503	25,232,486
Other Financing Sources	390,576	451,749	61,173
Total Resources Available	387,845,135	421,367,703	33,522,570
Expenditures	347,088,682	378,116,107	31,027,425
Other Financing Uses	-	-	-
Total Use of Resources	347,088,682	378,116,107	31,027,425
Ending Fund Balance	\$ 40,756,452	\$ 43,251,597	\$ 2,495,144

OPERATING HIGHLIGHTS

- Tacoma Public School District had the third highest enrollment in the State of Washington for fiscal year 2015-16; the average annual student full-time equivalent (FTE) was 28,344 (including 1,047 funded full-day kindergarten FTE).
- The Purchasing Department received the Achievement of Excellence in Procurement Award for the seventh consecutive year.
- Tacoma Public Schools was awarded \$1,631,483 in state and federal Special Education Safety Net funding. This funding is an annual grant and is only 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 specific criteria.
- Tacoma Public Schools purchased nine new propane-fueled school buses. Because propane burns cleaner than traditional fossil fuels, these buses are better for the environment. In addition, the average cost per mile for a propane fueled bus is less expensive than a diesel fueled one.

- Four Tacoma Public Schools earned 2015 “School of Distinction” awards for ranking best in the state at school improvement – Geiger Elementary, Stafford Elementary, Lincoln High, and Wilson High. Wilson won the award for an unprecedented fifth year in a row, becoming the first and only high school in the state to reach that achievement
- Tacoma’s graduation rate for the Class of 2015 reached 82.6 percent – the highest since the state began officially tracking the statistic in 2003 and the fifth straight year of gains
- Superintendent Santorno won the prestigious American Association of School Administrators (AASA) “Women in School Leadership” award
- Jason Lee Middle School was the first school in Pierce County selected as a national demonstration school for its AVID program

REVENUE and OTHER FINANCING SOURCES

COMPARISON OF YEAR END VS. PRIOR YEAR ACTUAL

General fund revenue and other financing sources total \$380,611,252; this was \$25,293,658 or 7.1% more than the prior year. Revenue from the various sources and the increases or decreases from the prior year are summarized in **Table 2**.

Table 2

Revenue and Other Financing Sources Comparison by Year					
Revenue Source	Through August 2015	Percent of Total	Through August 2016	Percent of Total	Variance higher/(lower)
Local Taxes	\$ 85,484,428	24.06%	\$ 86,057,007	22.61%	\$ 572,579
Local Non-Tax	6,840,585	1.93%	7,134,304	1.87%	293,719
State, General Purpose	171,744,953	48.34%	190,992,947	50.18%	19,247,994
State, Special Purpose	49,342,249	13.89%	53,038,618	13.94%	3,696,369
Federal, General Purpose	337,953	0.10%	339,873	0.09%	1,920
Federal, Special Purpose	37,753,335	10.63%	39,358,166	10.34%	1,604,831
Revenue - Other Districts	2,256,469	0.64%	1,924,650	0.51%	(331,819)
Revenue - Other Agencies	1,167,044	0.33%	1,313,939	0.35%	146,895
Revenue - Other Financing	390,576	0.11%	451,749	0.12%	61,173
Total Revenue	\$ 355,317,594	100.00%	\$ 380,611,252	100.00%	\$ 25,293,658

Local tax revenue consists of tax receipts from the local maintenance and operation levies. Local tax collections were \$572,579 or 0.7% more than the prior year. This variance is a result of the following:

- Revenue collected last year that had been lost in prior years due to administrative refunds. When the district collects taxes on property that is subsequently destroyed or adjudicated from the tax rolls, the property owner is given an administrative refund. Administrative refunds are a loss of revenue to the district in the year they are issued. As part of RCW 84.69, the county treasurer will re-levy for this lost revenue as part of the normal levy calculations for the current year.

It is important to note that those collections are making up for lost revenue from previous tax years.

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

Revenue in this category increased \$293,719 or 4.3% compared to last year. This variance is the result of the following:

- \$131,765 increase in curriculum fundraising for Tacoma School of the Arts (SOTA)
- \$131,330 increase in sales for Nutrition Services
- 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 based on the average number of students enrolled, the district's staff mix factor and non-employee related cost allocations. The staff mix factor is determined by the placement of our staff on the Legislative, Evaluation and Accountability Program (LEAP) document. (Please see **ENROLLMENT and STAFFING**, Section II, of this report for more detail.) This includes revenue for both basic and vocational-technical education (see **MAJOR PROGRAMS and INITIATIVES**).

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.

Total state general purpose revenues increased \$19,247,994 or 11.2% from the prior year. This variance was the result of the following:

- Apportionment revenue grew \$18,381,926 from last year due to district wide staffing increases as well as increases in Materials, Supplies and Operating Costs (MSOC) due to rate upsurges.
- LEA increased \$866,067 from last year at this time

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

This revenue category fluctuates from year to year, and budget capacity of \$6 million was included to allow for any additional allocations or grant awards. Program managers were given expenditure authority only for the revenues that will actually be received; so variances from the budgeted revenue should not have a negative impact on the district's basic education budget. For specific information on a particular program see **Appendix B, Grant Activity**.

Revenue in this category increased \$3,696,369 or 7.5% compared to last year. This variance was the result of the following:

- \$2,881,579 increase in Special Education revenue due to changes in the Basic Education Allocation (BEA) calculation, and an increase of 27 FTE
- \$545,165 increase in Title I – LAP revenue due to an increase of students eligible for the program
- \$221,662 increase in Beginning Ed Support Team revenue, a new grant for 2015-16
- \$149,969 increase in Transitional Bilingual revenue
- \$101,594 increase in revenues for the Certification Bonus program
- The remaining variance is due to smaller variances in several other programs

These increases were partially offset by a decrease of \$167,775 in Required Action District (RAD) revenue.

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 were 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 B, Grant Activity**.

Revenue in this category increased \$1,604,831 or 11.2% compared to last year. This variance was the result of the following:

- \$1,214,350 increase in funding for the Federal Title 2A School Improvement Grant (SIG)
- \$836,446 increase in Head Start revenue
- \$286,118 increase in funding for USDA Commodities
- \$167,479 increase in Limited English Proficiency revenue
- The remaining variance is due to smaller variances in several other programs

These increases were partially offset by a decrease of \$333,327 in Title IA – Disadvantaged revenue and a decrease of \$309,897 in Free Lunch Reimbursement.

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

Revenues in this category decreased \$331,819 or 14.7% compared to this time last year. This variance was the result of the following:

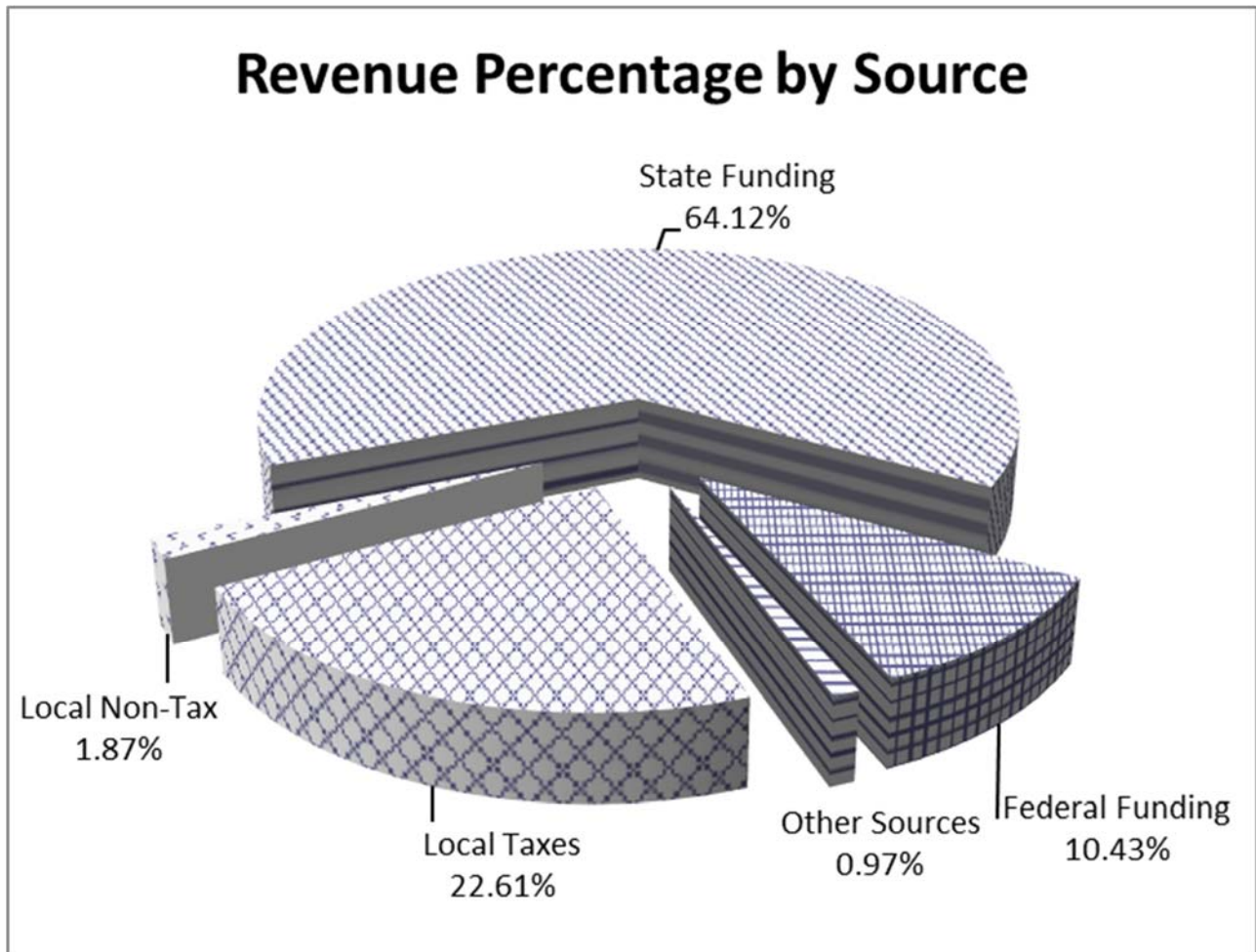
- \$331,819 decrease in revenue from other school districts for Special Education services

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

Revenue in this category increased \$146,895 or 12.6% compared to this time last year. This variance was the result of the following:

- \$114,223 increase in revenue for the Tacoma Whole Child Initiative
- The remaining variance is due to smaller variances in several other programs

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



Comparison of Budget vs. Actual

Table 3 compares budget and actual revenues and other financing sources for fiscal year 2015-16. Actual revenue was \$4,043,020 or 1.1% below budget. This was due to a combination of variances in the nine major sources of revenue and is described in the following paragraphs.

Table 3

<u>Revenue and Other Financing Sources</u>					
<u>Revenue Source</u>	<u>Budget</u>	<u>Percent of Total</u>	<u>Actual</u>	<u>Percent of Total</u>	<u>Variance over/(under)</u>
Local Taxes	\$ 85,930,205	22.34%	\$ 86,057,007	22.61%	\$ 126,802
Local Non-Tax	6,126,675	1.59%	7,134,304	1.87%	1,007,629
State, General Purpose	189,138,119	49.17%	190,992,947	50.18%	1,854,828
State, Special Purpose	58,352,313	15.17%	53,038,618	13.94%	(5,313,695)
Federal, General Purpose	304,999	0.08%	339,873	0.09%	34,874
Federal, Special Purpose	39,692,322	10.32%	39,358,166	10.34%	(334,156)
Revenue - Other Districts	2,020,000	0.53%	1,924,650	0.51%	(95,350)
Revenue - Other Agencies	1,389,639	0.36%	1,313,939	0.35%	(75,700)
Revenue - Other Financing	1,700,000	0.44%	451,749	0.12%	(1,248,251)
Total Revenue	\$ 384,654,272	100.00%	\$ 380,611,252	100.00%	\$ (4,043,020)

Local tax revenue was \$126,802 or 0.2% above budget. This variance is the result of the following:

- The levy base for the 2015 levy was greater than estimated at the time the 2015-16 budget was developed. This variance will be due to revenue collected that had been lost in prior years due to administrative refunds. It is important to note those collections are making up for lost revenue from previous tax years.

Local non-tax revenue was \$1,007,629 or 16.5% above budget. This variance is the result of the following:

- \$520,871 increase from budget in tuition and fees revenue
- \$164,735 increase from budget in sales for Nutrition Services
- \$148,596 increase from budget for sale of supplies and services for fundraising
- \$138,065 increase from budget for sale of supplies and services for fieldtrips
- The remaining variance is due to smaller variances in several other programs

State general purpose revenue was \$1,854,828 or 1% above budget. This variance is the result of the following:

- Apportionment revenues were \$1,779,394 above budget. This is due to average annual enrollment being 136 FTE more than what was budgeted. The apportionment rate increased due to changes in the staff mix factor as well as changes resulting from the McCleary vs. the State of Washington ruling.
- LEA revenue was \$75,434 above budget.

State special purpose revenue was \$5,313,695 or 9.1% below budget. This variance is the result of the following:

- \$7,494,525 decrease from budget due to grant capacity that was used, but moved to their respective programs through accounting transactions.

This decrease was offset by increases in the following:

- \$1,168,809 increase from budget in Special Education
- \$692,883 increase from budget in Special & Pilot Programs including a \$221,662 increase in. 2015-16 Beginning Ed Support Team (BEST)
- \$284,906 increase from budget in Transitional Bilingual revenue
- The remaining variance is due to smaller variances in several other programs

Federal special purpose revenue was \$334,156 or 0.8 % below budget. This variance is the result of the following:

- \$1,077,183 decrease from budget in Title I – Disadvantaged
- \$730,554 decrease from budget in Nutrition Services between Free Breakfast and Free Lunch Reimbursement as a result of a reduction in student participation

These increases were partially offset by an increase in the following programs:

- \$513,930 increase from budget for Head Start
- \$406,970 increase from budget from School Improvement revenue
- \$225,110 increase from budget from Nutrition Services for USDA Commodities which supports American agricultural producers by providing cash reimbursements for meals served in schools
- \$183,677 increase from budget in Special Education - Medicaid Match
- \$91,870 increase from budget from supplemental revenue for Special Education
- The remaining variance is due to smaller variances in several other programs

Revenue from other districts was \$95,350 or 4.7% below budget. This variance is the result of the following:

- \$100,350 was due to the lower than anticipated reimbursements from other districts for services provided through Special Education.

These increases were partially offset by an increase of \$5,000 for services at the Skills Center provided by Career & Technical Education.

Revenue from other financing was \$1,248,251 or 73.4% below budget. This variance is the result of the following:

- \$1,332,405 of this variance was due to lower than anticipated operating transfers from the Capital Projects Fund to the General Fund.
- The remaining variance was due to smaller changes in several other programs within this category.

EXPENDITURES

COMPARISON OF YEAR END VS. PREVIOUS YEAR ACTUAL

General fund expenditures for the year were \$378,116,107. This was \$31,027,425 or 8.9% more than the prior year. Expenditures by object and any variances from the previous year are summarized in **Table 4**.

Table 4

<u>Expenditure and Other Financing Uses Comparison by Year</u>					
Expenditure Objects	Through August 2015	Percent of Total	Through August 2016	Percent of Total	Variance higher/(lower)
Certificated Salaries	\$ 161,235,896	46.45%	\$ 170,961,495	45.21%	\$ 9,725,599
Classified Salaries	56,454,172	16.27%	61,384,135	16.23%	4,929,963
Employee Benefits	75,748,472	21.82%	84,667,576	22.39%	8,919,104
Supplies and Materials	17,443,246	5.03%	19,096,085	5.05%	1,652,839
Contractual Services	34,598,230	9.97%	37,554,573	9.93%	2,956,343
Local Mileage & Travel	1,196,026	0.34%	1,528,622	0.40%	332,596
Capital Outlay	412,640	0.12%	2,923,620	0.77%	2,510,980
Other Financing Uses	-	0.00%	-	0.00%	-
Total Expenditures	\$ 347,088,682	100.00%	\$ 378,116,107	100.00%	\$ 31,027,425

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 were \$9,725,599 or 6% more than the prior year. This variance is the result of the following:

- Regular salaries increased \$8,117,320 due to an increase of 11 FTE compared to last year and the cost of living allocation (COLA) of 2% and longevity increments given to all groups.
- Staff Development increased \$447,986
- District Optional Days increased \$388,565
- Teacher Longevity Stipends increased \$293,250
- Regular substitute salaries increased \$236,421
- The remaining variance was due to smaller changes in several other programs within this category.

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, substitutes, training, and extra work for extra pay.

Expenditures in this category were \$4,929,963 or 8.7% more than the prior year. This variance is the result of the following:

- Regular salaries increased \$3,980,179 due to an increase of 20 FTE compared to this time last year and the cost of living allocation (COLA) of 2% and longevity increments given to all groups.
- \$366,304 increase in Classified Extra Work
- \$193,402 increase in Regular Classified Substitutes
- \$183,973 increase in Classified Overtime
- \$96,313 increase in Classified Staff Development
- The remaining variance was due to several smaller changes within this category.

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 \$8,919,104 or 11.8% compared to this time last year. This variance is the result of the following:

- 6,853,764 increase in retirement due to the TRS Plan 1 and PERS Plan 1 rates increasing 26% and 18%, respectively
- \$990,024 increase in FICA/Medicare taxes
- \$697,039 increase in health insurance benefits
- \$334,013 increase in unemployment compensation expenditures
- 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 per item.

Expenditures in this category were \$1,652,839 or 9.5% more than the prior year. This variance is the result of the following:

- \$1,371,671 increase in Instructional Technology from the purchase of new computers for the PDC/Science Resource Ctr
- \$792,381 increase in the amount of library books purchased by Basic Education
- \$181,508 increase in Nutrition Services for the school lunch program
- The remaining variance is due to smaller variances in several other programs

These increases were partially offset by a \$354,377 decrease in fuel expenses associated with the Transportation program and a \$276,312 decrease in USDA commodities purchases in the Nutrition Services program.

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 were \$2,956,343 or 8.5% more than the prior year. This variance is the result of the following:

- \$2,153,953 from contractual services used for plant maintenance including drinking water testing and water fixture replacement at various district sites
- \$363,238 increase in the purchase of software licensing
- \$235,139 increase in transportation provided Durham School Services
- \$167,812 increase in transportation services for homeless students to travel to their school of origin.
- \$159,937 increase in election costs to Pierce County Budget & Finance
- \$96,791 increase in test scoring services
- \$90,899 increase in tutoring services rendered for Title IA – Disadvantaged
- \$85,551 increase in electricity
- The remaining variance is due to smaller variances in several other programs.

These increases were partially offset by a \$233,707 decrease in repairs, \$205,371 decrease in natural gas expenses, \$169,712 decrease in freight charges and \$157,862 decrease in contracted legal services.

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

Expenditures in this category increased \$332,596 or 27.8% compared to this time last year. This variance is the result of the following:

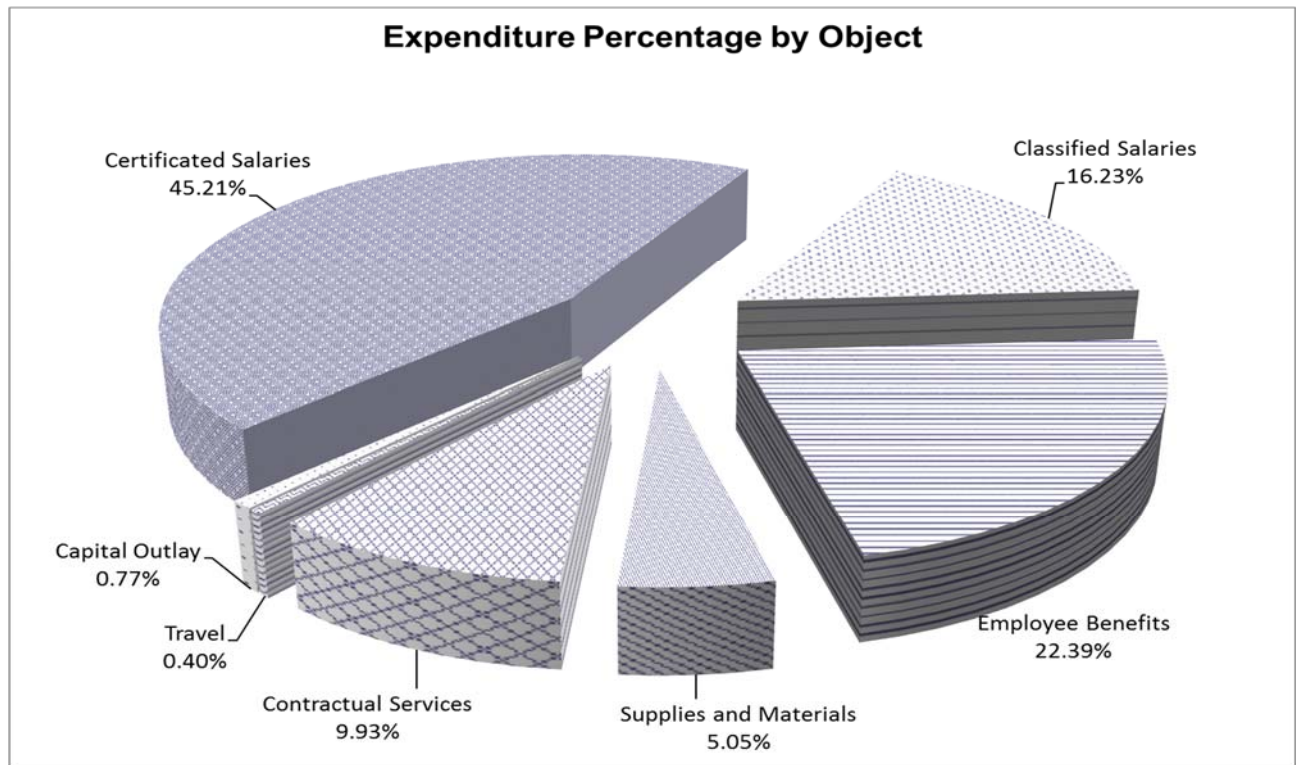
- \$168,750 increase in extended travel curriculum fundraising for SOTA mini-term student trips to Nepal, Costa Rica, Africa, Detroit and various national parks
- \$160,000 increase in extended travel for professional development for staff
- The remaining variance is due to smaller variances in several other programs.

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

Expenditures in this category increased \$2,510,980 or 608.5% compared to this time last year. This variance is the result of the following:

- \$957,771 increase in building & ground improvements, including \$331,654 for the removal and installation of carpet at Foss HS
- \$927,872 increase in site improvements including \$435,109 in the field turf installation at Lincoln HS
- \$450,810 increase in non-barcoded equipment including new servers purchased for CAB
- \$181,894 increase in barcoded equipment including \$54,371 from the purchase of two 8-passenger vans for CTE
- The remaining variance is due to smaller variances in several other programs.

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



COMPARISON OF BUDGET VS. ACTUAL

Total expenditures were \$12,806,042 or 3.3% under budget. The actual expenditures in each object category are displayed in **Table 5**.

Table 5

Expenditure Objects	<u>Actual Expenditures</u>			Percent of Total	Variance (over)/under
	Budget	Percent of Total	Actual		
Certificated Salaries	\$ 180,048,593	46.06%	\$ 170,961,495	45.21%	\$ 9,087,098
Classified Salaries	63,789,142	16.32%	61,384,135	16.23%	\$ 2,405,007
Employee Benefits	90,678,559	23.20%	84,667,576	22.39%	\$ 6,010,983
Supplies and Materials	17,379,600	4.45%	19,096,085	5.05%	(1,716,485)
Contractual Services	37,293,368	9.54%	37,554,573	9.93%	(261,205)
Local Mileage & Travel	855,255	0.22%	1,528,622	0.40%	(673,367)
Capital Outlay	877,632	0.22%	2,923,620	0.77%	(2,045,988)
Other Financing Uses	-	0.00%	-	0.00%	-
Total Expenditures	\$ 390,922,149	100.00%	\$ 378,116,107	100.00%	\$ 12,806,042

Certificated and classified salaries were \$9,087,098 and \$2,405,007 below 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.). This includes variances 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.
- Approximately 9 certificated FTE below budget in programs paid for from special funding or other agencies, (e.g., Head Start, Reading First, etc.).
- Classified support services were approximately 38 FTE below budget; the positions in support services include custodial, maintenance, business support, food services, transportation, and central administrative support.

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

Expenditures in this category were \$6,010,983 below budget. This variance is the result of the following:

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

Supplies and materials were \$1,716,485 above budget. This variance is the result of the following

- \$2,805,107 overspend in non-capitalized equipment - instructional technology
- \$330,871 increase from budget in the National School Lunch Program
- \$200,741 in textbooks & materials

These increases were offset by the following:

- \$972,222 in unused teaching supplies & materials budget.
- \$578,104 decrease from budget in fuel expenses
- \$230,521 decrease for USDA Commodities
- The remaining variance was due to smaller differences in several other programs.

Contractual Services were \$261,205 above budget. This variance is the result of the following:

- \$906,262 increase in T1-A tutoring supplemental services
- \$455,284 increase from budget in various contractual services for Special Education necessities
- \$446,718 overspend in software licensing
- \$272,638 increase in repairs, including maintenance & upkeep performed at various district locations
- \$213,090 overspend in contract pupil transportation for homeless
- \$166,006 increase from budget for water utilities
- \$131,262 increase in funds used for test scoring
- \$107,811 increase from budget for storm drainage taxes

These increases were partially offset by decreases in the following:

- \$987,098 decrease from budget in bus transportation services provided by Durham School Services
- \$728,677 decrease from budget for natural gas utilities from Puget Sound Energy
- \$613,655 decrease from unused funds reserved for consulting services
- \$236,000 decrease from budget in professional dues
- The remaining variance was due to smaller differences in several other programs.

Local mileage and travel were \$673,367 above budget. This variance is the result of the following:

- \$374,971 increase was due to Curriculum Fundraising which paid for the Tacoma School of the Arts (SOTA) service and study tours to Nepal, Costa Rica, Africa, Detroit and various national parks.
- Professional development training was \$286,256 over budget.
- The remaining variance was due to smaller differences in several other programs.

Capital Outlay expenditures were \$2,045,988 above budget. This variance is the result of the following:

- \$859,480 was due to plant maintenance including the installation of field turf at Mt Tahoma HS and Lincoln HS
- \$331,654 in extra maintenance to remove and install carpet at Foss HS.
- Roosevelt Elementary and the PDC also had some maintenance work resulting in an increase of \$152,633 and \$103,602 respectively above budget
- Server purchases at CAB resulted in an increase of \$206,249 above budget.
- The remaining variance was due to smaller differences in several other programs.

FUND BALANCE

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

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

- **Unassigned** fund balance includes all resources not reported in the other four classifications. These resources are the only ones that are truly available for any purpose.

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

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

Table 6 shows a comparison of fund balance as of the end of August 31, 2015 and August 31, 2016.

Table 6

Fund Balance Comparison by Year					
Fund Balance Descriptions for the fiscal period ended	August 2015	Percent of Revenue	August 2016	Percent of Revenue	Variance higher/(lower)
Nonspendable - Inventory & Prepaid Items	\$ 3,336,215	0.94%	\$ 4,283,413	1.13%	\$ 947,198
Committed to Debt and Fiscal Management	14,184,280	4.00%	14,635,856	3.85%	451,576
Committed to Encumbrances	627,218	0.18%	856,645	0.23%	229,427
Committed to Contingencies	1,000,000	0.28%	-	0.00%	(1,000,000)
Total Debt & Fiscal Management Fund Balance	\$ 19,147,714	5.39%	\$ 19,775,915	5.20%	\$ 628,201
Restricted for Carryover	\$ 716,647	0.20%	\$ 633,566	0.17%	\$ (83,081)
Restricted for Debt Service	36,523	0.01%	-	0.00%	(36,523)
Assigned to Carryover	4,177,037	1.18%	1,787,883	0.47%	(2,389,154)
Assigned to Curriculum & Instruction	5,322,060	1.50%	1,814,304	0.48%	(3,507,756)
Assigned to Future Operations	11,356,471	3.20%	19,239,929	5.06%	7,883,458
Restricted or Assigned Fund Balance	\$ 21,608,738	6.09%	\$ 23,475,682	6.18%	\$ 1,866,943
Total Nonspendable, Restricted, Committed and Assigned Fund Balance	\$ 40,756,452	11.48%	\$ 43,251,597	11.38%	\$ 2,495,144
Unassigned Fund Balance	\$ -	0.00%	\$ -	0.00%	-
Total Unassigned Fund Balance	\$ -	0.00%	\$ -	0.00%	\$ -
Total Fund Balance	\$ 40,756,452	11.48%	\$ 43,251,597	11.38%	\$ 2,495,145
Revenue less other financing	\$ 354,927,018 *		\$ 380,159,503 **		

* 2014-15 total actual revenue less other financing sources as of August 31, 2015

** 2015-16 budgeted revenue less other financing sources

Debt and Fiscal Management Reserves The Debt and Fiscal Management Policy 6015 was updated effective August 31, 2014 to specify fund balance reserves to be at least 5% of general fund revenues less other financing sources, and we are currently well within those limits. The following are descriptions of the fund balance accounts that are designated by the board for Debt and Fiscal Management:

- The **Nonspendable - Inventory & Prepaid Items** account represents the portion of the fund balance that cannot be spent because it is not in a spendable form, (i.e., inventories and prepaid items). This account was set at \$4,283,413 to represent the inventory balance on August 31.
- The **Committed to Debt and Fiscal Management** account was established at \$14,635,856 to comply with board policy of maintaining a minimum fund balance.
- The **Committed to Encumbrances** account of \$856,645 was established at an amount equal to the estimated outstanding purchase orders on August 31.

Restricted or Assigned Fund Balance The following fund balanced accounts are restricted or assigned due to the nature of the funding source and/or specific uses:

- The **Restricted for Carryover** account is established for restricting amounts determined to be unspent carryover funds with restricted use. This would include the following state funding streams: Learning Assistance Program, Career and Technical Education – Middle School, Highly Capable, State Institutions, Fire District, and other such unspent funds as may be subject to carryover.
- The **Restricted for Debt Service** account is established to accumulate and restrict fund balance for future payment of contractual obligations incurred and carried on the schedule of long-term debt.
- The **Assigned to Carryover** account is established to represent management's and/or the board of director's intended use of a portion of the fund balance for the carryover of unrestricted funds at the end of the fiscal year. The district adopted the policy of allowing certain programs and budget responsibility centers (BRC) the ability to carryover funds from one year to the next in order to provide better flexibility in the budget planning process for all managers and cost centers.

- The **Assigned to Curriculum and Instruction** account is established to represent management's and/or the board of director's intended use of a portion of the fund balance for the implementation of a cyclical curriculum adoption plan. This reserve will fluctuate yearly depending upon budget allocations and actual fiscal year expenditures for planned adoptions.
- The **Assigned to Future Operations** account is established to represent management's and/or the board of director's intended use of a portion of the fund balance. This account is used as a means for accumulating resources that have been designated as a one-time source of funding to help balance future years operating budgets.

Unassigned Fund Balance The following fund balance account includes all resources not reported in the other four fund balance designations. These resources are the only ones that are available for any purpose:

- The **Unassigned Fund Balance** account is the net result of operations. This account fluctuates with both the receipt of revenues and the flow of expenditures. When local taxes are collected, this balance is high. The yearly cycle of revenues and expenditures are considered when developing both the projections for the current year and the budget for the upcoming year.

Table 7 displays the actual year-end reserves and the fund balance. Changes in reserves from budget are based on operating and board policy requirements.

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Table 7

Fund Balance Descriptions	<u>Fund Balance</u>				
	2015-16 Budget	Percent of Revenue	2015-16 Actual	Percent of Revenue	Variance higher/(lower)
Nonspendable - Inventory & Prepaid Items	\$ 4,359,221	1.14%	\$ 4,283,413	1.13%	\$ (75,808)
Committed to Debt and Fiscal Management	13,648,138	3.56%	14,635,856	3.85%	987,718
Committed to Encumbrances	140,355	0.04%	856,645	0.23%	716,290
Committed to Contingencies	1,000,000	0.26%	-	0.00%	(1,000,000)
Total Debt & Fiscal Management Fund Balance	\$ 19,147,714	5.00%	\$ 19,775,914	5.20%	\$ 628,200.00
Restricted for Carryover	\$ 500,000	0.13%	\$ 633,566	0.17%	\$ 133,566
Restricted for Debt Service	-	0.00%	-	0.00%	-
Assigned to Carryover	150,000	0.04%	1,787,883	0.47%	1,637,883
Assigned to Curriculum & Instruction	-	0.00%	1,814,304	0.48%	1,814,304
Assigned to Future Operations	9,016,122	2.35%	19,239,929	5.06%	10,223,807
Restricted or Assigned Fund Balance	\$ 9,666,122	2.52%	\$ 23,475,682	6.18%	\$ 13,809,560
Total Nonspendable, Restricted, Committed and Assigned Fund Balance	\$ 28,813,836	7.52%	\$ 43,251,595	11.38%	\$ 14,437,760
Unassigned Fund Balance	\$ -	0.00%	\$ -	0.00%	\$ -
Total Unassigned Fund Balance	\$ -	0.00%	\$ -	0.00%	\$ -
Total Fund Balance	\$ 28,813,836	7.52%	\$ 43,251,597	11.38%	\$ 14,437,761
Revenue less other financing	\$ 382,954,272 **		\$ 380,159,503 ***		

** 2015-16 budgeted revenue less other financing sources

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

MAJOR PROGRAMS and INITIATIVES

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

Curriculum & Instruction

The funding for Curriculum and Instruction is modified as necessary to support the academic goals of the District's Strategic Plan. Currently, funding is split between ongoing costs and one-time only costs. The Assigned to Curriculum and Instruction fund balance account (one-time only allocation) was established to represent management's intent for the implementation of a curriculum review, alignment and adoption plan. 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.

In the 2015-16 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.

Classroom libraries were purchased for each elementary classroom to support the literacy work from the fall of 2013 with additional libraries purchased in 2014 and 2015 to accommodate for growth and start up classrooms. This year, Curriculum and Instruction purchased 18 new libraries for start-up classrooms. In addition to the original grade level classroom libraries, there is a need for lower levels of text at each grade to support students who are reading below grade level. In spring of 2016 we purchased supplemental texts for every elementary classroom and starting a primary bookroom in each elementary school.

Curriculum and Instruction took over the budgets for Advanced Placement, International Baccalaureate, and ProTeach/National Board Support for the 2015-16 school year and will continue to own those budgets in the future.

Transition work to the CCSS (Common Core State Standards) for mathematics began during the 2012-13 school year and continues through 2015-2016. Ongoing support for this adoption comes out of the 2015-16 budget for consumables at the primary grades, copying of homework, new manipulatives, etc. 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 2015-16 the Curriculum and Instruction Department also purchased EngageNY student consumable and teacher materials to support 8th grade algebra courses, and Math Vision Project student consumable and teacher materials to support 9th grade algebra courses.

Curriculum and Instruction is currently in its last year of its contract with the Teacher Development Group; work will continue to provide support for elementary school math. Expenses incurred through this grant include substitutes (5 days X 14 schools X 6 people at each school) as well as training in Best Practices.

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

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. Elementary is field testing conversion kits for the currently adopted Foss kits and will transition one kit per grade per year for the next 3 years. Teams are working on curricular maps for this transition.

During the 2015-16 year, SCLT (Student Centered Learning Teams) continue as a supported structure for vertical professional learning communities. Schools were given the option of participating; currently, 16 schools are participating. Each team has one hour per week of site-based professional development for up to 8 people.

Curriculum and Instruction is supporting World Language by providing seven days of training through ACTFL for 15 World Language teachers who will later support the rest of their colleagues.

In addition, planning for the replacement of musical instruments is underway. We anticipate approximately \$100,000 in expenditures for this replacement.

The Curriculum & Instruction Program will end the year with underspend of \$1,314,788.

The 2015-16 budget and expenditures for the curriculum support and adoptions are shown in **Table 8**.

Table 8

Curriculum & Instruction

Resources

				Variance
	Budget		Actual	Incr/(Decrease)
Local Funding	\$ 2,775,000	\$	2,788,019	\$ 13,019
Basic Education (Optional Days)	1,258,406		1,258,406	-
	\$ 4,033,406	\$	4,046,425	\$ 13,019
Carryover Reserve	2,202,827		1,814,304	(388,523)
One Time Additional Funding	-		-	-
Total Resources Available	\$ 6,236,233	\$	5,860,729	\$ (375,504)

Expenditures

BRC	Description/Content Area		Budget		Actual		Variance
							Under/(Over)
710	General/Optional Days	\$	1,258,406		1,114,417	\$	143,989
711	Math		945,809		867,642		78,167
712	Social Studies		81,005		12,694		68,311
713	The Arts		109,001		234,895		(125,894)
714	Foreign Language		0		52,871		(52,871)
715	Library Education		263,184		43,512		219,672
716	Textbook Depository		-		(3,576)		3,576
717	Cross Curriculum Teams		2,372,686		150,470		2,222,216
718	Literacy		543,037		1,668,087		(1,125,050)
719	Assessment		45,000		103		44,897
720	Science		610,604		396,898		213,706
743	Health/Fitness		7,501		7,928		(427)
	Total Expenditures	\$	6,236,233	\$	4,545,941	\$	1,690,292
	Ending Balance	\$	-	\$	1,314,788	\$	1,314,788
C & I Carryover Reserve		\$	-	\$	1,170,799	\$	1,170,799
C & I portion included in		\$	-	\$	143,989	\$	143,989
Basic Education carryover							
Total		\$	-	\$	1,314,788	\$	1,314,788

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 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 FOURTH year. Currently 4,407 parents have used this online application for free and reduced meals this year; an increase of 205 from last year. Paper applications submitted for free and reduced meals currently total 2,448; an increase of 414 from last year. The percentage of students eligible for free or reduced-price meals decreased 2.9% from 63.5% in 2014-15 to 60.6% in 2015-16. Nine year trend information on Free and Reduced Price Meal Eligibility is displayed in section **IX Supplemental Graphs**. The average daily participation also declined as reflected in the table below.

<u>Average Daily Meal Participation</u>				
	<u>*2014-15</u>	<u>**2015-16</u>	<u>Variance Incr/(Dec)</u>	<u>% Change</u>
Free & Reduced Breakfast	6,412	5,930	(482)	-7.52%
Paid Breakfast	313	376	63	20.13%
Total Breakfast	6,725	6,306	(419)	-6.23%
Free & Reduced Lunch	13,543	12,805	(738)	-5.45%
Paid Lunch	2,523	2,742	219	8.68%
Total Lunch	16,066	15,547	(519)	-3.23%
*2014-15 data as of June 2015				
**2015-16 data as of June 2016				

Child Nutrition Services – Cont'd

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 the year totaled \$849,678; an increase of \$112,094 over last year.

Child Nutrition Services operates programs in 55 school locations. The program served a daily average of 6,306 students in the breakfast program and 15,547 students in the lunch program. This reflects decreases of 419 and 519 breakfast and lunch meals, respectively compared to last year's average daily meals served.

Revenues were \$294,829 below budget due to the decrease in the number of meals served. This was partially offset by expenditures; which were \$34,129 under budget. Contractual costs consisting of food storage and freight were \$88,393 over budget. This was offset by salaries, benefits and supplies, combined, ending the year \$110,119 below budget. As a result, the program ended the year with an operating shortfall of \$260,700.

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)
Revenue			
Food Sales	\$ 1,613,102	\$ 1,812,839	\$ 199,737
State Funding	280,988	252,126	(28,862)
Federal Funding	11,231,466	10,704,322	(527,144)
Other Governmental Entities	-	-	-
Sale of Equipment	-	11,756	11,756
Total Revenue	\$ 13,125,556	\$ 12,781,043	\$ (344,513)
Indirect Charges	(802,066)	(752,382)	49,684
Local Support	-	-	-
Prior Year Carryover	-	-	-
Total Resources	\$ 12,323,490	\$ 12,028,661	\$ (294,829)
Expenditures			
Salaries	\$ 4,490,657	\$ 4,364,892	\$ 125,765
Benefits	2,366,966	2,236,256	130,710
Supplies	4,919,995	5,066,351	(146,356)
Contractual	623,398	711,791	(88,393)
Travel	9,800	15,557	(5,757)
Equipment	1,000	-	1,000
Internal Transfers (in)/out	(88,326)	(105,486)	17,160
Total Expenditures	\$ 12,323,490	\$ 12,289,361	\$ 34,129
Transfer Out	-	-	-
Total Use of Resources	\$ 12,323,490	\$ 12,289,361	\$ 34,129
Ending Balance	\$ -	\$ (260,700)	\$ (260,700)

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 B, 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 year-end average is 4,161 students; an increase of 41 students from last year's average of 4,120. Based on the state formula, the district will be funded for up to an average of 3,611 students (12.7% of 28,481 Total BEA Resident FTE Enrollment).

Revenue was \$1,521,932 over budget. State funding was \$1,344,169 over budget due to higher enrollment than anticipated; special education overall was 119 FTE above budget. Federal funding was \$278,113 over budget due to funding under the Individuals with Disabilities Education Act (IDEA) coming in over budget. Program expenditures were \$228,224 over budget due to increasing costs for specialized contractual instructional, therapy, and nursing services for students. As a result, the program will end the year with an operating shortfall of \$409,749.

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)
Revenue			
State Funding	\$ 31,054,407	\$ 32,398,576	\$ 1,344,169
Federal Funding	7,224,171	7,502,284	278,113
Other Districts	2,020,000	1,919,650	(100,350)
Other Agencies	-	-	-
Total Revenue	\$ 40,298,578	\$ 41,820,510	\$ 1,521,932
Indirect Charges	(2,215,943)	(2,256,921)	(40,978)
Local Support	10,926,780	9,264,301	(1,662,479)
Prior Year Carryover	-	-	-
Total Resources	\$ 49,009,415	\$ 48,827,890	\$ (181,525)
Expenditures			
Certificated Salaries	\$ 23,447,709	\$ 22,637,309	\$ 810,400
Classified Salaries	8,209,710	8,382,297	(172,587)
Benefits	12,954,765	12,233,985	720,780
Supplies	385,951	458,629	(72,678)
Contractual	3,921,025	5,406,493	(1,485,468)
Travel	62,700	69,311	(6,611)
Equipment	-	26,107	(26,107)
Internal Transfers (in)/out	27,555	23,508	4,047
Total Expenditures	\$ 49,009,415	\$ 49,237,639	\$ (228,224)
Transfer Out	-	-	-
Total Use of Resources	\$ 49,009,415	\$ 49,237,639	\$ (228,224)
Net Surplus/(Deficit)	\$ -	\$ (409,749)	\$ (409,749)

Transportation

The district provides their own buses and drivers for the transportation of special education students while contracting with Durham School Services for basic education students. The transportation department's expenditures include costs associated with transporting all district students. Therefore, in addition to rising employee and contract costs, the fluctuating price of fuel also has a significant impact on this program.

This is the third year of a five-year contract with Durham School Services. They are currently operating 104 home-to-school routes; the district is operating 53 Special Education routes. In addition, the department is transporting approximately 536 homeless students to their school of origin.

State funding is based on distance driven, hazardous areas and student count. In the past this funding was based on the radius miles from the school of attendance. The district now reports all the routes to the Office of the Superintendent of Public Instruction (OSPI) which includes both morning and afternoon student counts for each route. In addition, the student count is to be conducted three times a year, (i.e., fall, winter and spring). In the past, the student count was conducted once during the last week of September each year and only the data from the morning operations was submitted. This is the third year of reporting data for the new state funding formula for transportation.

The program ended the year under budget by \$1,775,269. The program revenue was \$10,026 over budget. Program expenditures were \$1,765,243 under budget – salaries and benefits were \$217,748 and \$158,036 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.) was \$351,411 over budget.

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

Table 11

Transportation Program Summary			
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> Favorable/ (Unfavorable)
Revenue			
Local Support	\$ 1,440,084	\$ 1,440,084	\$ -
Local Non-Tax	100,000	97,478	(2,522)
State Special Purpose	11,468,522	11,481,510	12,988
Total Revenue	\$ 13,008,606	\$ 13,019,072	\$ 10,466
Indirect Charges	(387,824)	(388,264)	(440)
Prior Year Carryover	-	-	-
Total Resources	\$ 12,620,782	\$ 12,630,808	\$ 10,026
Expenditures			
Salaries	\$ 2,916,860	\$ 2,699,112	\$ 217,748
Benefits	1,454,374	1,296,338	158,036
Supplies	771,694	314,482	457,212
Contractual	8,577,867	7,978,071	599,796
Travel	-	6,218	(6,218)
Equipment	-	12,742	(12,742)
Internal Transfers (in)/out	(1,100,013)	(1,451,424)	351,411
Total Expenditures	\$ 12,620,782	\$ 10,855,539	\$ 1,765,243
Transfer Out	-	-	-
Total Use of Resources	\$ 12,620,782	\$ 10,855,539	\$ 1,765,243
Net Surplus/(Deficit)	\$ -	\$ 1,775,269	\$ 1,775,269

Career-Technical Education

Career and Technical Education (CTE) 2015-16 Guiding Principles:

“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 ready for post-secondary education, service, and employment opportunities of the 21st Century. Our students will be supported in meeting this expectation when: engaged in rigorous and relevant instruction, prepared for year 9 and year 13 transitions, career education programs and facilities reflect community input from citizens’ advisory committees, and when each student has a viable High School and Beyond Plan leading to success after high school completion.

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 2015-16 include the following:

- Expanded CTE program to all TPS middle schools to reflect 100% participation of TPS middle schools in Career and Technical Education
- Utilized budgeting by priorities process to align resources for expansion and support of student attainment of industry recognized certifications
- Prepared District-wide Plan and Program Evaluation for Career and Technical Education
- Increased attainment of industry recognized certifications by senior cohort from 3.86% (2015) to 15.1% as of January 1, 2016
- Initiated Laptops2Kids partnership between Tacoma Public Schools and the Foundation for Tacoma Students to refurbish and deploy over 600 surplus computers to students of low-income status

- 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
- Upgraded technology through summer projects that included 567 desk top PCs, 90 laptops, and 178 Macintosh
- 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
- Prepared OSPI curriculum review and program re-approval STEM and Technical Trades
- 3,205.5 Tech Prep college credits were by Tacoma students through dual-credit articulations for CTE classes with Pierce College, Clover Park Technical College, and Bates Technical College during the 2014-15 school-year

Reformatted CTE General Advisory Committee meetings to include 30 minute business meeting followed by 60 minute televised theme-based panel discussion around current topics to workforce development

Program revenues were \$70,616 under budget. Expenditures came in \$31,818 under budget due to certificated salaries and benefits coming in under budget by \$190,747 and \$158,255, respectively. These accounts were partially offset by contractual services and equipment ending the year \$366,111 and \$145,725 over budget, respectively. As a result, the program ended the year with an operating surplus of \$29,950.

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

Table 12

Career-Technical Education Program Summary (Program 31.XXX, 34.XXX, 38.XXX & 45.XXX)			
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> Favorable/ (Unfavorable)
Revenue			
Sales	\$ 40,000	\$ 57,925	\$ 17,925
State - Apportionment	12,437,634	12,290,969	(146,665)
Federal Special Purpose	255,848	292,310	36,462
Revenue from Other Districts	-	5,000	5,000
Revenue from Other Agencies	-	5,141	5,141
Sale of Equipment	-	11,521	11,521
Total Revenue	\$ 12,733,482	\$ 12,662,866	\$ (70,616)
Indirect Charges	(1,513,682)	(1,483,626)	30,056
Prior Year Carryover	-	38,692	38,692
Total Resources	\$ 11,219,800	\$ 11,217,932	\$ (1,868)
Expenditures			
Certificated Salaries	\$ 7,000,098	\$ 6,809,351	\$ 190,747
Classified Salaries	506,625	442,174	64,451
Benefits	2,743,009	2,584,754	158,255
Supplies	710,002	589,577	120,425
Contractual	164,968	508,228	(343,260)
Travel	63,348	62,992	356
Equipment	2,000	161,361	(159,361)
Internal Transfers (in)/out	29,750	29,545	205
Total Use of Resources	\$ 11,219,800	\$ 11,187,982	\$ 31,818
Net Surplus/(Deficit)	\$ -	\$ 29,950	\$ 29,950

Categorical Programs

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

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

GENERAL FUND CONCLUSION

Table 13 displays the budget and ending fund balance, revenues, and expenditures. The ending fund balance was \$43,251,597 or \$2,495,144 above budget.

Table 13

General Fund Comparison for the fiscal period ended	August 31, 2015		August 31, 2016		Variance Higher/(lower)
Beginning Fund Balance	\$	32,527,540	\$	40,756,452	\$ 8,228,912
Revenue		354,927,017		380,159,503	25,232,486
Other Financing Sources		390,576		451,749	61,173
Total Resources Available		387,845,135		421,367,703	33,522,570
Expenditures		347,088,682		378,116,107	31,027,425
Other Financing Uses		-		-	-
Total Use of Resources		347,088,682		378,116,107	31,027,425
Ending Fund Balance	\$	40,756,452	\$	43,251,597	\$ 2,495,144

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 14** displays the variances between actual and budgeted average FTE by individual grade for 2014-15 and 2015-16.

Table 14

K-12 Annual Average FTE Enrollment Two Year Comparison					
	(A) 2014-15 Actual	(B) 2015-16 Budget	(C) 2015-16 Actual	(D) Variance (C)-(A)	(E) Variance (C)-(B)
Kindergarten *	1,222	1,141	1,177	(45)	36
Grade 1	2,557	2,388	2,454	(102)	67
Grade 2	2,554	2,488	2,493	(61)	4
Grade 3	2,431	2,529	2,507	77	(22)
Grade 4	2,248	2,422	2,399	151	(22)
Grade 5	2,207	2,195	2,218	11	23
Elementary	13,220	13,162	13,248	29	86
Grade 6	2,006	2,067	1,997	(9)	(70)
Grade 7	2,077	1,950	1,983	(94)	33
Grade 8	1,992	2,011	2,056	64	45
Middle School	6,075	6,029	6,037	(38)	8
Grade 9	2,060	2,195	1,940	(120)	(255)
Grade 10	1,992	1,724	1,988	(4)	263
Grade 11	1,749	1,695	1,818	70	123
Grade 12	1,630	1,732	1,623	(7)	(109)
High School	7,431	7,346	7,369	(62)	23
Running Start	224	168	247	23	80
Running Start in High Schools	42	33	0	(42)	(33)
TCC Fresh Start **	168	179	177	8	(3)
Reengagement Center **	177	157	136	(42)	(22)
Goodwill **	38	30	26	(12)	(3)
Alternative Learning Experience	56	56	56	0	1
Grand Total *	27,431	27,160	27,296	(136)	136
Actual data through August 2016					

* This table does not include funded full day kindergarten FTE

** Open Doors - 1418 Programs

In comparison with 2014-15, actual enrollment for 2015-16 (**Table 14 column (D)**):

- Elementary schools (grades K-5) increased by 29 FTE;
- Middle schools (grades 6-8) decreased by 38 FTE;
- High schools (grades 9-12) decreased by 62 FTE;
- Running Start (college level courses) increased by 23 FTE;
- Running Start (college level courses) in TPS High Schools decreased by 42 FTE;

Open Doors – 1418 Programs

- TCC Fresh Start increased by 8 FTE;
- Reengagement Center decreased by 42 FTE;
- Goodwill decreased by 12 FTE

The combined variances resulted in a total average decrease of 136 student FTE from the prior year.

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.

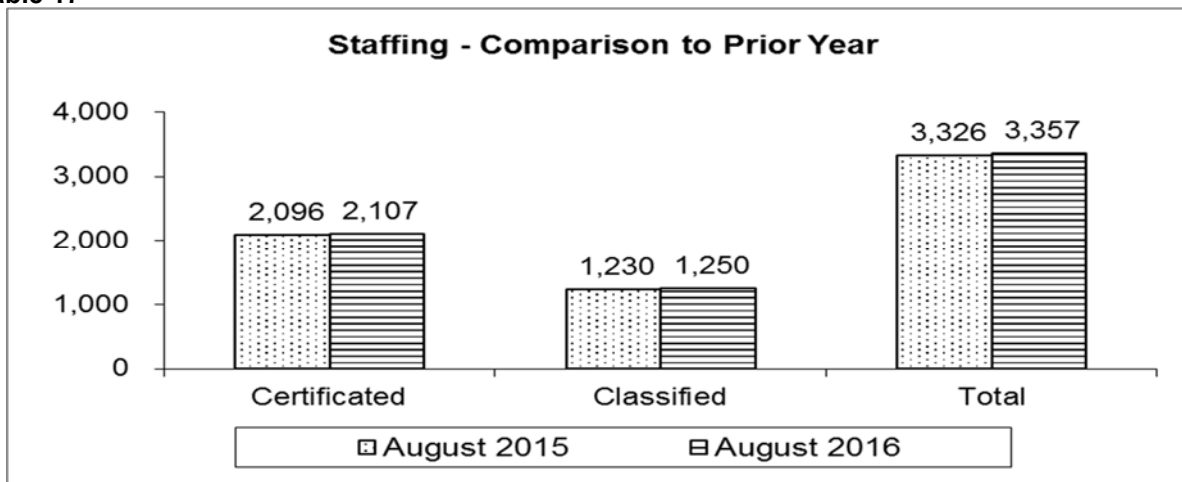
2015-16 is the ninth year that school year funding for full day kindergarten has been available. The program was phased-in beginning with schools with the highest poverty levels, (i.e., schools with the highest percentage of students qualifying for free and reduced lunch in the prior school year). Kindergarten 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. Table 14 does not include funded full-day kindergarten FTE. There were 893 funded FTE in 2014-15. The budget for 2015-16 included 978 funded full-day kindergarten FTE; this enrollment was 1,047 funded FTE for the year.

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 will not generate more than 1.0 FTE for funding purposes.

STAFFING

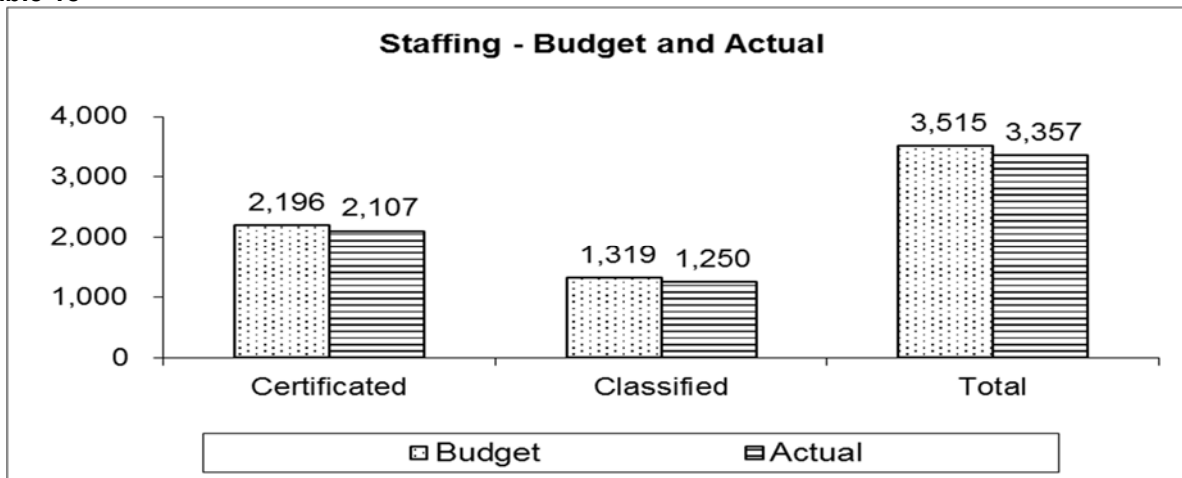
District staffing is divided into two categories: certificated staff – teachers, counselors, librarians, nurses, specialists and principals, and classified staff – classroom aids, secretaries, bus drivers, cooks, custodians, playground staff, maintenance crews, grounds crews, and business support staff. **Table 17** compares the number of filled positions in August 2015 to the number of filled positions in August 2016. The number of certificated and classified staff increased by 11 FTE and 20 FTE, respectively.

Table 17



As shown in **Table 18**, the number of assigned certificated FTE was 2,107 and classified staff FTE was 1,250. Certificated and classified staffing were below budget by 89 and 69 FTE, respectively.

Table 18



Certificated staffing levels vary with student population. The total change in staffing reflects both the change in student population and any shifts between levels (elementary and secondary). Classified staffing levels vary with major changes in student population, as well as with major projects or with changes in operations of the support functions. **Table 19** compares the number of budgeted FTE to the number of actual FTE by program.

Table 19

Budget vs. Actual Staffing In FTE (Full Time Equivalents)			
Program Description (Number)	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> Incr/(Decrease)
<u>Certificated Staff</u>			
Basic Education (01-03)	1,549.06	1,475.26	73.80
Federal Stimulus (10)	-	-	-
Special Education (20)	316.00	311.76	4.24
Vocational Education (30-40)	99.00	94.04	4.96
Compensatory (50-60)	206.54	202.12	4.42
Other Instructional (70)	22.50	20.60	1.90
Support Services (80-90)	3.00	2.97	0.03
Total Certificated	2,196.10	2,106.75	89.35
<u>Classified Staff</u>			
Basic Education (01-03)	288.76	282.13	6.63
Federal Stimulus (10)	-	-	-
Special Education (20)	260.75	246.66	14.09
Vocational Education (30-40)	10.99	8.75	2.24
Compensatory (50-60)	121.67	112.46	9.21
Other Instructional (70)	18.83	20.07	(1.24)
Support Services (80-90)	617.79	579.95	37.84
Total Classified	1,318.79	1,250.02	68.77
<u>Total All Staff</u>	3,514.89	3,356.77	158.12
* Actual data through August 2016			

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

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

Run Date: January 03, 2017
Run Time: 12:38 pm
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TACOMA SCHOOL DISTRICT NO. 10
Combined Balance Sheet - All Funds
As Of: August 31, 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>
Assets							
200: Imprest Cash	116,343	10,000	0	0	10,110	0	136,453
236: Cash In Bank-Key Bank	83,729	0	0	0	24,323	0	108,052
237: Cash In Bank-Key Bank/Food Svc	3,312	0	0	0	0	0	3,312
240: Cash On Deposit With County	62,944,049	82,584,221	2,979,894	4,843,752	2,205,325	458,348	156,015,589
241: Warrants Outstanding	(1,951,950)	(4,507)	0	0	(3,444)	(2,828)	(1,962,730)
310: Taxes Receivable-Current Year	40,508,555	4,727,406	0	24,350,295	0	0	69,586,256
311: Taxes Receivable-Prior Year	737,728	86,398	0	406,999	0	0	1,231,126
312: Taxes Receivable-Delinquent	613,197	119,857	0	256,140	0	0	989,194
320: Due From Other Funds	1,307,968	2,868,384	0	0	11,132	0	4,187,484
330: AR Due From Other Gov't Units	462,601	9,813,558	0	0	0	0	10,276,159
331: AR Grant Claims Due From Other Gov'ts	4,075,840	0	0	0	0	0	4,075,840
340: Accounts Receivable	117,322	21,000	0	0	5,500	38,587	182,410
341: AR Employee Receivable	50	0	0	0	1,799	0	1,849
345: AR Grants - Non-Governmental	28,938	0	0	0	0	0	28,938
360: Accrued Interest Receivable	0	1,190,623	0	0	0	0	1,190,623
410: Inventory-Supplies & Materials	576,931	0	0	0	0	0	576,931
411: Inventory-Schools	606,038	0	0	0	16,645	0	622,683
412: Inventory-Summer	175,449	0	0	0	0	0	175,449
413: Inventory-P&G Completed Goods	91,164	0	0	0	0	0	91,164
413: Inventory-Printing & Graphics	44,613	0	0	0	0	0	44,613
415: Inventory-Maintenance	286,331	0	0	0	0	0	286,331
425: Inventory-Food Service	1,640,403	0	0	0	0	0	1,640,403
430: Prepaid Items	862,486	0	0	0	0	0	862,486
450: Investments	0	265,000,000	0	0	0	0	265,000,000
Total Assets	113,331,096	366,416,939	2,979,894	29,857,186	2,271,391	494,107	515,350,613
Liabilities and Fund Balance							
Liabilities							
601: Liabilities	8,060,112	25,754,757	1,250,924	0	145,978	3,638	35,215,409
605: Accrued Salaries & Benefits	9,153,198	109,409	0	0	0	0	9,262,607
606: Est. Property/Liability Ins Payable	2,863,339	0	0	0	0	0	2,863,339
607: Horace Mann Auto Ins Payable	1,350	0	0	0	0	0	1,350
608: Nutrition Svcs Prepaid	112,674	0	0	0	0	0	112,674
610: FICA/Medicare Payable	1,108,064	0	0	0	0	0	1,108,064

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TACOMA SCHOOL DISTRICT NO. 10
Combined Balance Sheet - All Funds
As Of: **August 31, 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>
Liabilities and Fund Balance							
611: Industrial Insurance Payable	11,711	0	0	0	0	0	11,711
612: Retirement Payable	883,505	0	0	0	0	0	883,505
613: Withholding Tax Payable	(447,157)	0	0	0	0	0	(447,157)
615: Involuntary/Court Ordered Payable	13,572	0	0	0	0	0	13,572
616: Sound Partnership Payable	1,749,081	0	0	0	0	0	1,749,081
617: Maintenance Deduct & Benefits Payable	(831,234)	0	0	0	0	0	(831,234)
618: UNUM Life Insurance Payable	90	0	0	0	0	0	90
619: Cancer Insurance Payable	(6,901)	0	0	0	0	0	(6,901)
622: Flex Plan Dependent Care Payable	(24,962)	0	0	0	0	0	(24,962)
623: Flex Plan Medical Payable	43,334	0	0	0	0	0	43,334
624: TSA Payable	20,712	0	0	0	0	0	20,712
625: Flex Plan - Health Savings Account	(24,794)	0	0	0	0	0	(24,794)
627: United Way Payable	(6,188)	0	0	0	0	0	(6,188)
629: Veba III/Sick Leave Payable	(116,712)	0	0	0	0	0	(116,712)
632: Benefits And Voluntary Deductions	26,253	0	0	0	0	0	26,253
636: APA Salary Insurance Payable	61,331	0	0	0	0	0	61,331
637: Est Unemployment Payable	516,490	0	0	0	0	0	516,490
638: Est Compensated Absence Payable	104	0	0	0	0	0	104
639: Est Industrial Ins Payable	1,299,751	0	0	0	0	0	1,299,751
640: Due To Other Funds	2,888,367	1,285,512	0	0	13,605	0	4,187,484
641: AD & D Insurance Payable	(8,642)	0	0	0	0	0	(8,642)
643: Sales Tax Payable	32,816	0	0	0	0	0	32,816
650: Deposits - Grants	58,297	0	0	0	0	0	58,297
650: Deposits - Point of Sale	217,880	0	0	0	129,556	4,575	352,011
650: Deposits - Tuition	555,890	0	0	0	0	0	555,890
650: Deposits - Unavail RV	407	0	0	0	485	0	892
656: Garnishments Payable	28,784	0	0	0	0	0	28,784
657: State Retiree Subsidy Payable	(20,502)	0	0	0	0	0	(20,502)
760: Unavailable Revenue -Taxes Receivable	41,859,480	4,933,661	0	25,013,434	0	0	71,806,575
Total Liabilities	70,079,499	32,083,339	1,250,924	25,013,434	289,624	8,213	128,725,033
Fund Balance							
840: Nonspendable - Inventory & Prepaid Items	4,283,413	0	0	0	0	0	4,283,413
819: Restricted to Fund Purposes	0	0	1,728,970	0	1,981,767	0	3,710,738

Run Date: January 03, 2017
Run Time: 12:38 pm
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TACOMA SCHOOL DISTRICT NO. 10
Combined Balance Sheet - All Funds
As Of: August 31, 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>
Liabilities and Fund Balance							
821: Restricted for Carryover	633,566	0	0	0	0	0	633,566
830: Restricted for Debt Service	0	0	0	4,843,752	0	0	4,843,752
861: Restricted from Bond Proceeds	0	321,093,630	0	0	0	0	321,093,630
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	485,894	485,894
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
Total Fund Balance	43,251,597	334,333,600	1,728,970	4,843,752	1,981,767	485,894	386,625,580
Total Liabilities and Fund Balance	113,331,096	366,416,939	2,979,894	29,857,186	2,271,391	494,107	515,350,613

Run Date: January 03, 2017

Run Time: 12:48 pm

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TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by State Object with % Spent
General Fund As Of: August 31, 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>
0 - Debit Transfer	2,606,255	2,336,909	269,346	89.7	2,502,420	2,633,134	(130,714)	105.2
1 - Credit Transfer	(2,606,255)	(2,336,909)	(269,346)	89.7	(2,502,420)	(2,633,134)	130,714	105.2
2 - Salaries - Certificated	166,129,906	161,235,896	4,894,010	97.1	180,048,593	170,959,834	9,088,759	95.0
3 - Salaries - Classified	57,781,334	56,454,172	1,327,162	97.7	63,789,142	61,385,796	2,403,346	96.2
4 - Employees Benefits & Payroll Taxes	80,962,293	75,748,472	5,213,821	93.6	90,678,559	84,667,576	6,010,983	93.4
5 - Supplies, Etc.	23,208,046	17,443,246	5,764,800	75.2	17,379,600	19,096,085	(1,716,485)	109.9
7 - Purchased Services	34,468,465	34,598,230	(129,765)	100.4	37,293,368	37,554,573	(261,205)	100.7
8 - Travel	720,887	1,196,026	(475,139)	165.9	855,255	1,528,622	(673,367)	178.7
9 - Capital Outlay	688,082	412,640	275,442	60.0	877,632	2,923,620	(2,045,988)	333.1
<u>District Total</u>	<u>363,959,013</u>	<u>347,088,682</u>	<u>16,870,331</u>	<u>95.4</u>	<u>390,922,149</u>	<u>378,116,107</u>	<u>12,806,042</u>	<u>96.7</u>

Run Date: January 03, 2017

Run Time: 12:51 pm

Report ID: TS158.v4

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
General Fund As Of: August 31, 2016

Resources Available

Debt and Fiscal Management

840: Nonspendable - Inventory & Prepaid Items	4,359,221	3,336,215	(1,023,006)	76.5	177.7
860: Committed to Debt & Fiscal Mgmt	0	14,184,280	14,184,280	100.0	88.0
870: Committed to Contingencies	1,000,000	1,000,000	0	100.0	100.0
820: Assigned to Encumbrances	140,355	627,218	486,863	446.9	35.5
Total Debt and Fiscal Management	5,499,576	19,147,714	13,648,138	348.2	100.0

Restricted and Assigned FB

821: Restricted for Carryover	349,896	716,647	366,751	204.8	87.4
830: Restricted for Debt Service	36,522	36,523	1	100.0	100.0
866: Assigned to Carryover	1,715,154	4,177,037	2,461,883	243.5	128.0
868: Assigned to C&I	2,202,827	5,322,060	3,119,233	241.6	100.0
875: Assigned to Future Operations	11,629,600	11,356,471	(273,129)	97.7	109.5
Total Restricted and Assigned FB	15,933,999	21,608,738	5,674,739	135.6	108.3

891: Unassigned for Minimum FB Policy	13,648,138	0	(13,648,138)	0.0	100.0
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Total Beginning Fund Balance

35,081,713	40,756,452	5,674,739	116.2	103.6
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Revenue

1 - Local Taxes	85,930,205	86,057,007	126,802	100.1	101.6
2 - Local Non-Tax	6,126,675	7,134,304	1,007,629	116.4	111.9
3 - State - General Purpose	189,138,119	190,992,947	1,854,828	101.0	102.8
4 - State - Special Purpose	58,352,313	53,038,618	(5,313,695)	90.9	93.9
5 - Federal - General Purpose	304,999	339,873	34,874	111.4	108.8
6 - Federal - Special Purpose	39,692,322	39,358,166	(334,156)	99.2	95.2
7 - Revenue from other Districts	2,020,000	1,924,650	(95,350)	95.3	125.4
8 - Revenue from other Agencies	1,389,639	1,313,939	(75,700)	94.6	104.5
9 - Other Financing Sources	1,700,000	451,749	(1,248,251)	26.6	26.0
Total Revenue	384,654,272	380,611,252	(4,043,020)	98.9	100.3

Total Resources Available

419,735,985	421,367,704	1,631,719	100.4	100.6
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Uses of Resources

Expenditures

01: Basic Education	200,939,901	194,758,261	6,181,640	96.9	94.6
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Run Date: January 03, 2017

Run Time: 12:51 pm

Report ID: TS158.v4

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
General Fund As Of: August 31, 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>
Uses of Resources					
02: Basic Education - ALE	352,340	386,910	(34,570)	109.8	87.8
03: Basic Education-1418 Open	2,592,562	2,041,163	551,399	78.7	99.2
21: Special Education, State	41,089,057	41,098,028	(8,971)	100.0	100.6
22: SPED Infants & Tod - State	1,032,980	1,127,841	(94,861)	109.2	99.6
24: Special Education, Federal	6,887,378	7,011,769	(124,391)	101.8	98.4
31: Career & Tech Ed, State	9,687,267	9,536,415	150,852	98.4	104.9
34: Middle School CTE	1,288,613	1,365,566	(76,953)	106.0	129.3
38: Career & Tech Ed, Federal	243,920	279,933	(36,013)	114.8	108.5
45: CTE Skills Cntr Trade Ind	0	6,070	(6,070)	100.0	100.0
51: Disadvantaged, Federal	12,696,658	11,670,146	1,026,512	91.9	96.5
52: School Improvement, Federa	1,733,029	2,121,023	(387,994)	122.4	54.5
55: Learning Assistance Prog,	8,250,498	8,390,700	(140,202)	101.7	100.6
56: State Institutions, Ctrs &	653,180	596,424	56,756	91.3	96.5
57: NegleCTEd & Delinquent	102,758	103,296	(538)	100.5	125.3
58: Special & Pilot Programs	2,066,282	2,727,536	(661,254)	132.0	195.0
59: Institutions - Adult Jails	0	11,917	(11,917)	100.0	41.5
61: Head Start, Federal	4,687,783	5,189,491	(501,708)	110.7	94.4
64: Limited English Proficienc	389,632	406,296	(16,664)	104.3	60.2
65: Transitional Bilingual, St	4,275,723	4,131,240	144,483	96.6	98.6
68: Indian Education, Federal	256,649	270,940	(14,291)	105.6	102.5
69: Other Compensatory Program	26,723	11,554	15,169	43.2	7.1
73: Summer School	500,000	472,403	27,597	94.5	91.1
74: Highly Capable, State	901,312	906,691	(5,379)	100.6	93.2
79: Other Instructional Pgms	12,357,493	5,360,762	6,996,731	43.4	40.6
89: Community Services	467,543	602,358	(134,815)	128.8	125.0
97: District-Wide Support	52,600,989	54,518,511	(1,917,522)	103.6	100.5
98: Nutrition Svcs	12,221,097	12,157,324	63,773	99.5	99.6
99: Pupil Transportation	12,620,782	10,855,540	1,765,242	86.0	100.5
Total Expenditures	390,922,149	378,116,107	12,806,042	96.7	95.4
Total Uses of Resources	390,922,149	378,116,107	12,806,042	96.7	95.4
Ending Fund Balance	28,813,836	43,251,597	14,437,761	150.1	188.0
840: Nonspendable - Inventory & Prepaid Items	4,359,221	4,283,413	(75,808)	98.3	136.0
860: Committed to Debt & Fiscal Mgmt	0	14,635,856	14,635,856	100.0	102.9
870: Committed to Contingencies	1,000,000	0	(1,000,000)	0.0	100.0
820: Assigned to Encumbrances	140,355	856,645	716,290	610.3	158.7

Run Date: January 03, 2017

Run Time: 12:51 pm

Report ID: TS158.v4

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
General Fund As Of: August 31, 2016

	Current Year Adopted Budget	Current Year Year to Date Actual	Under Budget (Over)	% Current Year Budget	% Prior Year Budget
Total Debt and Fiscal Management	5,499,576	19,775,914	14,276,338	359.6	108.6
821: Restricted for Carryover	500,000	633,566	133,566	126.7	143.3
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	9,016,122	19,239,929	10,223,807	213.4	338.1
Total Restricted and Assigned FB	9,666,122	23,475,682	13,809,560	242.9	534.1
891: Unassigned for Minimum FB Policy	13,648,138	0	(13,648,138)	0.0	100.0
Total Fund Balance	28,813,836	43,251,597	14,437,761	150.1	188.0

Run Date: January 03, 2017
Run Time: 12:57 pm
Report ID: TS166.v4

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account w/% Received
General Fund As Of: August 31, 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>
1 - Local Taxes								
11000: Local Property Tax	83,710,000	85,484,428	1,774,428	102.1	85,570,000	86,057,007	487,007	100.6
13000: Sale Of Tax Title Property	1,941	0	(1,941)	0.0	1,941	0	(1,941)	0.0
19000: Other Local Taxes	407,441	0	(407,441)	0.0	358,264	0	(358,264)	0.0
1 - Local Taxes	84,119,382	85,484,428	1,365,046	101.6	85,930,205	86,057,007	126,802	100.1
2 - Local Non-Tax								
21000: Tuition & Fees - Unassigned	469,200	1,040,461	571,261	221.8	481,000	1,001,871	520,871	208.3
21010: Regular Student Fees	50,000	44,629	(5,371)	89.3	50,000	58,795	8,795	117.6
21730: Summer School - Tuition & Fees	0	160	160	100.0	0	0	0	100.0
21800: Convenience Fee	0	28,383	28,383	100.0	0	32,864	32,864	100.0
21860: Community School - Tuition & Fees	20,000	0	(20,000)	0.0	27,000	0	(27,000)	0.0
22000: Sales of Goods, Supplies, & Svcs	50,000	395	(49,605)	0.8	10,000	14,173	4,173	141.7
22010: Sale of Supplies & Svcs - FR 1	150,000	205,043	55,043	136.7	160,000	308,596	148,596	192.9
22020: Sale of Supplies & Svcs - FR 2	45,000	91,278	46,278	202.8	100,000	81,456	(18,544)	81.5
22030: Sale of Supplies & Svcs-Schools	0	(135)	(135)	100.0	0	9	9	100.0
22040: Sale of Recoverable Items	110,000	122,907	12,907	111.7	140,000	109,638	(30,362)	78.3
22050: Sale of Supplies & Svcs - Trip 1	150,000	94,962	(55,038)	63.3	170,000	74,391	(95,609)	43.8
22060: Sale of Supplies & Svcs - Trip 2	50,000	5,812	(44,188)	11.6	20,000	158,065	138,065	790.3
22100: Other Storeroom Sales	5,000	1,904	(3,096)	38.1	5,000	5,578	578	111.6
22200: Copy Center Reimbursements	50,000	70,150	20,150	140.3	50,000	51,800	1,800	103.6
22310: CTE Sales of Goods, Supplies & Svcs	40,000	31,211	(8,789)	78.0	40,000	34,491	(5,509)	86.2
22910: Nutrition Service Sales	1,470,989	1,544,787	73,798	105.0	1,484,801	1,649,536	164,735	111.1
22940: NS Sales - Special Events	20,000	8,281	(11,719)	41.4	0	14,794	14,794	100.0
22960: NS Sales - Breakfast	103,277	99,936	(3,341)	96.8	101,301	117,767	16,466	116.3
22990: School Bus Revenue	0	2,245	2,245	100.0	0	2,765	2,765	100.0
23000: Investment Earnings	75,000	44,906	(30,094)	59.9	30,000	149,056	119,056	496.9
25000: Gifts, Grants, & Donations (Local)	200,000	189,843	(10,157)	94.9	200,000	214,062	14,062	107.0
26000: Fines & Damages	45,000	61,812	16,812	137.4	45,000	38,640	(6,360)	85.9
27000: Rentals & Leases	300,000	351,785	51,785	117.3	375,000	358,772	(16,228)	95.7
27020: Facility Use - Utility Surcharge	13,200	16,696	3,496	126.5	16,450	15,751	(699)	95.8
27030: Facility Use - Custodial Labor	248,900	238,040	(10,860)	95.6	261,500	230,975	(30,525)	88.3
27040: Facility Use - Field/Stadium Maint	14,000	8,398	(5,602)	60.0	16,200	14,566	(1,634)	89.9
27050: Facility Use - Security	0	1,293	1,293	100.0	0	550	550	100.0
27060: Facility Use - Theater Tech	21,000	24,332	3,332	115.9	22,700	25,463	2,763	112.2
28000: Insurance Recoveries	60,000	48,506	(11,494)	80.8	45,000	30,457	(14,543)	67.7
29000: Local Support Non Tax-Unassigned	1,261,029	929,168	(331,861)	73.7	1,043,723	1,015,452	(28,271)	97.3
29001: Procurement Card Rebates	150,000	516,524	366,524	344.3	400,000	427,863	27,863	107.0

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Run Time: 12:57 pm
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TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account w/% Received
General Fund As Of: August 31, 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>
2 - Local Non-Tax								
29010: Cash Over/Short	0	(582)	(582)	100.0	0	(582)	(582)	100.0
29060: Timber Sales	0	82,542	82,542	100.0	0	3,371	3,371	100.0
29070: CPF Indirect	700,000	700,000	0	100.0	700,000	700,000	0	100.0
29100: E-Rate Discount	0	86,718	86,718	100.0	0	74,485	74,485	100.0
29220: Advertising Commissions	76,000	63,400	(12,600)	83.4	50,000	58,750	8,750	117.5
29230: Photography Commissions	70,000	73,845	3,845	105.5	70,000	56,634	(13,366)	80.9
29240: Vending-Beverage Commissions	19,000	2,060	(16,940)	10.8	1,000	1,782	782	178.2
29250: Vending-Food Commissions	5,000	1,719	(3,281)	34.4	1,000	1,405	405	140.5
29260: Other Commissions/Rebates	70,000	7,169	(62,831)	10.2	10,000	264	(9,736)	2.6
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2 - Local Non-Tax	6,111,595	6,840,585	728,990	111.9	6,126,675	7,134,304	1,007,629	116.4
3 - State - General Purpose								
31000: Apportionment	152,720,880	156,785,117	4,064,237	102.7	173,170,886	174,774,920	1,604,034	100.9
31210: Apportionment - Special Ed	5,791,240	6,079,573	288,333	105.0	6,296,337	6,471,696	175,359	102.8
33000: Local Effort Assistance	8,570,206	8,880,263	310,057	103.6	9,670,896	9,746,330	75,434	100.8
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3 - State - General Purpose	167,082,326	171,744,953	4,662,627	102.8	189,138,119	190,992,947	1,854,828	101.0
4 - State - Special Purpose								
41000: Special Purpose - Unassigned	7,500,000	0	(7,500,000)	0.0	7,500,000	5,475	(7,494,525)	0.1
41210: Special Education	20,730,965	21,933,060	1,202,095	105.8	23,553,615	24,543,083	989,468	104.2
41220: SPED Infants & Toddlers - State	1,020,521	1,112,241	91,720	109.0	1,204,455	1,383,796	179,341	114.9
41550: Learning Assistance	8,136,799	8,110,558	(26,241)	99.7	8,653,947	8,655,723	1,776	100.0
41560: State Institutions, Centers, and Homes - I	472,746	553,521	80,775	117.1	611,087	573,680	(37,407)	93.9
41580: Special & Pilot Programs	1,340,182	2,684,692	1,344,510	200.3	2,088,108	2,780,991	692,883	133.2
41590: Institutions - Juveniles in Adult Jail	93,413	42,656	(50,757)	45.7	0	82,861	82,861	100.0
41650: Transitional Bilingual	2,433,259	2,844,309	411,050	116.9	2,709,372	2,994,278	284,906	110.5
41740: Highly Capable	265,506	271,317	5,811	102.2	282,219	285,094	2,875	101.0
41980: School Nutrition Services	299,138	274,884	(24,254)	91.9	280,988	252,126	(28,862)	89.7
41990: Transportation - Operations	10,274,371	11,515,011	1,240,640	112.1	11,468,522	11,481,510	12,988	100.1
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4 - State - Special Purpose	52,566,900	49,342,249	(3,224,651)	93.9	58,352,313	53,038,618	(5,313,695)	90.9
5 - Federal - General Purpose								
52000: Direct Federal Revenue - Unassigned	310,504	312,650	2,146	100.7	304,999	314,405	9,406	103.1
53000: Impact Aid - Maintenance & Operations	0	1,242	1,242	100.0	0	0	0	100.0
53290: Impact Aid - Special Ed Funding	0	556	556	100.0	0	2,566	2,566	100.0
55000: Federal Forests	0	23,507	23,507	100.0	0	22,902	22,902	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: August 31, 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>
5 - Federal - General Purpose	310,504	337,953	27,449	108.8	304,999	339,873	34,874	111.4
6 - Federal - Special Purpose								
61000: Special Purpose - OSPI Unassigned	17,000	19,082	2,082	112.2	17,000	20,000	3,000	117.6
61120: Federal Stimulus - School Improvement	0	2,940	2,940	100.0	0	0	0	100.0
61240: Special Ed - Supplemental	7,466,184	7,313,753	(152,431)	98.0	7,224,171	7,316,041	91,870	101.3
61380: CTE - Carl Perkins Grant	249,746	238,734	(11,012)	95.6	255,848	292,310	36,462	114.3
61510: Disadvantaged - Title IA	13,025,174	12,573,668	(451,506)	96.5	13,317,524	12,240,341	(1,077,183)	91.9
61520: School Improvement - TII, IV, V & VI	1,854,465	1,010,395	(844,070)	54.5	1,817,774	2,224,744	406,970	122.4
61570: Institutions - Neglected & Delinquent	95,796	120,048	24,252	125.3	107,783	108,347	564	100.5
61640: Limited English Proficiency	410,407	246,943	(163,464)	60.2	397,425	414,422	16,997	104.3
61890: Other Community Services	102,393	124,018	21,625	121.1	102,393	132,038	29,645	129.0
61910: Regular Lunch Reimbursement	151,176	137,991	(13,185)	91.3	143,102	152,164	9,062	106.3
61920: Reduced Price Lunch Reimbursement	691,824	697,801	5,977	100.9	723,013	671,298	(51,715)	92.8
61930: Free Lunch Reimbursement	6,773,468	6,621,531	(151,937)	97.8	6,827,386	6,311,634	(515,752)	92.4
61940: Certified Lunch Reimbursement	224,070	176,132	(47,938)	78.6	176,394	166,980	(9,414)	94.7
61950: Regular Breakfast Reimbursement	17,739	16,038	(1,701)	90.4	16,635	19,517	2,882	117.3
61960: Reduced Price Breakfast Reimbursement	169,822	161,635	(8,187)	95.2	167,633	159,756	(7,877)	95.3
61970: Free Breakfast Reimbursement	2,130,931	2,073,030	(57,901)	97.3	2,137,752	1,922,950	(214,802)	90.0
61980: Free Snack Reimbursement	76,650	57,749	(18,901)	75.3	59,158	63,019	3,861	106.5
61990: Fresh Fruit & Vegetable Reimbursement	106,000	120,488	14,488	113.7	115,000	116,856	1,856	101.6
62610: Head Start	5,180,000	4,857,483	(322,517)	93.8	5,180,000	5,693,930	513,930	109.9
62680: Indian Education - ED	144,196	160,355	16,159	111.2	143,331	134,623	(8,708)	93.9
63000: Federal Grants Through Other Entities - U	12,967	66,857	53,890	515.6	0	25,410	25,410	100.0
63210: SPED Medicaid Match	0	254,674	254,674	100.0	0	183,677	183,677	100.0
69980: USDA Commodities	750,000	701,992	(48,008)	93.6	763,000	988,110	225,110	129.5
6 - Federal - Special Purpose	39,650,008	37,753,335	(1,896,673)	95.2	39,692,322	39,358,166	(334,156)	99.2
7 - Revenue from other Districts								
71210: Special Education	1,800,000	2,251,469	451,469	125.1	2,020,000	1,919,650	(100,350)	95.0
71450: CTE Skills Center RV	0	5,000	5,000	100.0	0	5,000	5,000	100.0
7 - Revenue from other Districts	1,800,000	2,256,469	456,469	125.4	2,020,000	1,924,650	(95,350)	95.3
8 - Revenue from other Agencies								
81000: Governmental Entities	46,200	117,326	71,126	254.0	248,441	275,452	27,011	110.9
82000: Private Foundations Revenue	184,600	184,496	(104)	99.9	0	64,863	64,863	100.0
85000: Educational Service Districts	885,576	865,221	(20,355)	97.7	1,141,198	973,624	(167,574)	85.3

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TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account w/% Received
General Fund As Of: August 31, 2016

State Account
District Account

8 - Revenue from other Agencies

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>
1,116,376	1,167,044	50,668	104.5	1,389,639	1,313,939	(75,700)	94.6
0	30,245	30,245	100.0	0	84,154	84,154	100.0
1,500,000	360,331	(1,139,669)	24.0	1,700,000	367,595	(1,332,405)	21.6
1,500,000	390,576	(1,109,424)	26.0	1,700,000	451,749	(1,248,251)	26.6
<u>354,257,091</u>	<u>355,317,594</u>	<u>1,060,503</u>	<u>100.3</u>	<u>384,654,272</u>	<u>380,611,252</u>	<u>(4,043,020)</u>	<u>98.9</u>

Run Date: January 03, 2017

Run Time: 12:59 pm

Report ID:TS152.v3

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: August 31, 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>
01: Basic Education							
01000: Basic Education	173,782,113	170,902,765	15,021,223	169,175,046	69,418	1,658,301	99.0
01030: BE Attendance BECCA	0	165,280	18,846	48,838	0	116,442	29.5
01040: BE Building Contributions	0	408,757	31,276	183,120	0	225,637	44.8
01050: BE Kindergarten Contributions	0	40,751	0	34,911	0	5,840	85.7
01079: BE Categorical Carryover	603,660	0	0	0	0	0	100.0
01110: BE FD Kindergarten - State	0	0	0	0	0	0	100.0
01240: BE SPED Peer Review Pool	85,000	85,000	8,429	22,714	0	62,286	26.7
01250: BE Campus Security	1,918,935	1,918,935	404,945	1,842,255	0	76,680	96.0
01270: BE Secondary Advisory Stipends	50,000	50,000	0	4,858	0	45,142	9.7
01280: BE HS Graduation	71,000	76,000	12,003	78,808	601	(3,408)	104.5
01310: BE Para Coverage	5,000	5,000	0	73	0	4,927	1.5
01320: BE Peer Review Pool	75,000	75,000	0	0	0	75,000	0.0
01430: BE Instructional	7,188,014	7,188,014	619,554	8,472,349	0	(1,284,335)	117.9
01440: BE - Non-Instructional	831,356	831,356	42,919	743,712	0	87,644	89.5
01450: BE Instructional	0	0	15,194	15,194	0	(15,194)	100.0
01460: BE FB Non-Instructional	2,000,000	2,000,000	110,430	1,807,650	0	192,350	90.4
01470: BE High Needs Support	0	0	5	5	0	(5)	100.0
01480: BE Strategic Goals/Initiatives	170,326	181,992	40,552	145,913	0	36,079	80.2
01650: BE Special Programs	2,342,792	2,663,792	104,560	2,070,124	18,197	575,471	78.4
01660: BE Next Move	0	0	0	26	0	(26)	100.0
01701: BE OP OT Relief Pool	95,000	91,164	2,020	103,714	0	(12,550)	113.8
01850: BE Student Achievement	179,662	248,446	0	15,000	0	233,446	6.0
01880: BE Partner School	0	0	5,084	5,084	0	(5,084)	100.0
01901: BE Running Start	1,173,290	1,528,512	378,179	1,436,861	0	91,651	94.0
01905: BE Int'l Baccalaureate	374,400	374,400	15,546	391,024	10,908	(27,532)	107.4
01915: BE Bargained Enhancement 5-10	1,240,800	1,240,800	53,377	1,077,870	0	162,930	86.9
01940: BE MS Athletic Reserve	0	355,671	157,429	157,429	0	198,242	44.3
01990: BE Curriculum & Instruction	2,775,000	2,743,001	194,678	2,477,721	8,237	257,042	90.6
01991: BE Curriculum & Instruction 1x	2,202,827	2,502,827	(509,246)	953,803	0	1,549,024	38.1
01992: BE C&I Optional Days	3,775,726	3,667,598	805,046	3,494,158	0	173,440	95.3
Total 01: Basic Education	200,939,901	199,345,061	17,532,049	194,758,261	107,361	4,479,438	97.8
02: Basic Education - ALE							
02000: BE Alternative Learning Exp	352,340	356,315	5,112	386,910	0	(30,595)	108.6
Total 02: Basic Education - ALE	352,340	356,315	5,112	386,910	0	(30,595)	108.6

Run Date: January 03, 2017

Run Time: 12:59 pm

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TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: **August 31, 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>
03: Basic Education-1418 Open							
03000: Basic Ed - 1418 Open Doors	2,592,562	2,280,533	157,357	2,041,163	0	239,370	89.5
Total 03: Basic Education-1418 Open	2,592,562	2,280,533	157,357	2,041,163	0	239,370	89.5
21: Special Education, State							
21000: Special Education - State	40,547,231	40,120,658	707,272	40,243,097	5,088	(127,526)	100.3
21560: SPED - State Safety Net	500,000	500,000	378,906	841,036	0	(341,036)	168.2
21720: SPED - District Settlement	41,826	41,826	0	12,519	0	29,307	29.9
21900: SPED Work Training	0	4,443	468	1,376	0	3,067	31.0
Total 21: Special Education, State	41,089,057	40,666,927	1,086,646	41,098,028	5,088	(436,189)	101.1
22: SPED Infants & Tod - State							
22000: SPED Infants & Toddlers-State	1,032,980	1,186,789	110,968	1,127,841	0	58,948	95.0
Total 22: SPED Infants & Tod - State	1,032,980	1,186,789	110,968	1,127,841	0	58,948	95.0
24: Special Education, Federal							
24505: SPED IDEAB Flow Thru 14-15	0	0	0	60,716	0	(60,716)	100.0
24506: SPED IDEAB Flow Thru 15-16	5,811,459	6,006,724	508,512	5,952,889	0	53,835	99.1
24515: SPED IDEA Preschool 14-15	0	0	0	2,352	0	(2,352)	100.0
24516: SPED IDEAB Preschool 15-16	208,668	211,342	18,986	205,974	0	5,368	97.5
24565: SPED Safety Net 14-15	0	0	0	16,221	0	(16,221)	100.0
24566: SPED Safety Net 15-16	867,251	787,235	139,476	773,617	0	13,618	98.3
Total 24: Special Education, Federal	6,887,378	7,005,301	666,974	7,011,769	0	(6,468)	100.1
31: Career & Tech Ed, State							
31000: CTE Technical Support	134,041	134,041	13,574	139,280	0	(5,239)	103.9
31510: CTE Administration	1,105,892	773,230	118,837	933,754	0	(160,524)	120.8
31600: CTE Agriculture & Science	390,442	390,442	40,536	421,031	0	(30,589)	107.8
31605: CTE Lincoln Tree Farm Harvest	0	50,040	4,295	34,652	0	15,388	69.2
31610: CTE Business Education	1,659,250	1,659,250	114,905	1,590,859	0	68,391	95.9
31620: CTE Marketing Education	335,512	335,512	27,701	357,476	0	(21,964)	106.5
31630: CTE Diversified Occupations	877,923	877,923	59,728	849,074	0	28,849	96.7
31640: CTE Trade & Industry	1,949,308	1,951,854	125,281	2,034,742	13,498	(96,386)	104.9
31650: CTE Family & Consumer Science	1,070,513	1,047,513	54,877	1,011,784	0	35,729	96.6
31670: CTE Technology	966,619	858,391	64,130	865,386	13,567	(20,562)	102.4
31680: CTE Health Occupations	437,225	437,225	25,706	429,248	0	7,977	98.2
31710: CTE Career Guidance	650,479	650,479	47,673	603,902	0	46,577	92.8
31880: CTE Partner School	0	0	390	390	0	(390)	100.0
31901: CTE Running Start	91,225	110,619	20,709	111,244	0	(625)	100.6

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31: Career & Tech Ed, State							
31902: CTE Open Doors	18,838	154,348	0	153,591	0	757	99.5
Total 31: Career & Tech Ed, State	9,687,267	9,430,867	718,342	9,536,415	27,065	(132,613)	101.4
34: Middle School CTE							
34500: CTE Middle School	1,288,613	1,498,062	84,708	1,365,566	0	132,496	91.2
Total 34: Middle School CTE	1,288,613	1,498,062	84,708	1,365,566	0	132,496	91.2
38: Career & Tech Ed, Federal							
38505: CTE Perkins Grant 14-15	0	0	0	420	0	(420)	100.0
38506: CTE Perkins Grant 15-16	243,920	274,441	135,083	274,984	0	(543)	100.2
38536: CTE Non-Traditional Fields 16	0	9,153	0	4,529	0	4,624	49.5
Total 38: Career & Tech Ed, Federal	243,920	283,594	135,083	279,933	0	3,661	98.7
45: CTE Skills Cntr Trade Ind							
45640: CTE Skills Center	0	0	0	6,070	0	(6,070)	100.0
Total 45: CTE Skills Cntr Trade Ind	0	0	0	6,070	0	(6,070)	100.0
51: Disadvantaged, Federal							
51404: T1 SIG Cohort III Yr 1 13-14	0	0	0	20,459	0	(20,459)	100.0
51406: T1 SIG Cohort III Yr 2 15-16	2,031,789	2,031,789	245,065	2,018,189	0	13,600	99.3
51505: T1-A Disadvantaged 14-15	0	0	0	56,414	0	(56,414)	100.0
51506: T1-A Disadvantaged 15-16	10,527,475	10,527,475	1,005,422	9,158,246	0	1,369,229	87.0
51507: T1-A Disadvantaged 16-17	0	0	46,426	46,426	0	(46,426)	100.0
51535: T10-C Homeless Ed 14-15	0	0	0	672	0	(672)	100.0
51536: T10-C Homeless Ed 15-16	36,724	38,874	9,056	38,025	0	849	97.8
51605: T1-D Neglect & Delinqnt 14-15	0	0	0	840	0	(840)	100.0
51606: T1-D Neglect & Delinqnt 15-16	100,670	114,967	8,413	108,946	0	6,021	94.8
51636: T1-A Priority/Focus Schools 16	0	247,884	55,036	221,930	0	25,954	89.5
Total 51: Disadvantaged, Federal	12,696,658	12,960,989	1,369,417	11,670,146	0	1,290,843	90.0
52: School Improvement, Federa							
52475: T2-A Teacher Quality 14-15	0	0	0	13,950	0	(13,950)	100.0
52476: T2-A Teacher Quality 15-16	1,733,029	2,596,085	176,194	2,107,073	0	489,012	81.2
Total 52: School Improvement, Federa	1,733,029	2,596,085	176,194	2,121,023	0	475,062	81.7
55: Learning Assistance Prog,							
55500: Learning Assistance Program	8,250,498	8,956,845	907,406	8,390,700	0	566,145	93.7
Total 55: Learning Assistance Prog,	8,250,498	8,956,845	907,406	8,390,700	0	566,145	93.7
56: State Institutions, Ctrs &							
56510: Remann Hall	653,180	616,507	65,827	596,424	0	20,083	96.7

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Total 56: State Institutions, Ctrs & 57: NegleCTEd & Delinquent	653,180	616,507	65,827	596,424	0	20,083	96.7
57515: T1-D Neglect/Delinquent 14-15	0	0	0	756	0	(756)	100.0
57516: T1-D Neglect/Delinquent 15-16	102,758	127,011	8,961	102,540	0	24,471	80.7
Total 57: NegleCTEd & Delinquent	102,758	127,011	8,961	103,296	0	23,715	81.3
58: Special & Pilot Programs							
58020: Collection of Evidence	25,000	60,921	0	26,939	0	33,982	44.2
58060: HSPE Testing	0	46,070	44,006	44,006	0	2,064	95.5
58079: Certification Bonus	1,594,935	1,723,818	(22,488)	1,735,726	0	(11,908)	100.7
58085: Academic Acceleration	0	14,603	0	307	0	14,296	2.1
58116: Aerospace/Manufacturing Tech	0	23,365	0	936	0	22,429	4.0
58126: TPEP Administrator Training	0	5,076	0	0	0	5,076	0.0
58136: Safe Routes to School	0	23,915	20,184	21,807	0	2,108	91.2
58145: Required Action District 14-15	0	0	0	5,040	0	(5,040)	100.0
58146: Required Action District 15-16	446,347	419,365	29,519	447,222	0	(27,857)	106.6
58147: Required Action District 16-17	0	0	25,311	25,311	0	(25,311)	100.0
58216: Jobs for Washington Grad 15-16	0	14,954	0	2,172	0	12,782	14.5
58226: IB Registration Fee Reimb-Foss	0	3,985	3,985	3,985	0	0	100.0
58316: Beg Ed Support Team 15-16	0	275,701	(6,940)	207,161	0	68,540	75.1
58564: College Readiness Init. 14-15	0	44,887	0	16,210	0	28,677	36.1
58625: Nav 101 College Ready 14-15	0	20,961	0	15,299	0	5,662	73.0
58636: Priority Schools-Non Title I	0	28,038	(1,895)	26,438	0	1,600	94.3
58637: Priority Schools-Non Title I	0	0	8,834	8,834	0	(8,834)	100.0
58656: Admin Intern Program 15-16	0	21,400	0	12,606	0	8,794	58.9
58666: Recruiting Wash Teachers 15-16	0	19,860	0	14,950	0	4,910	75.3
58676: WA 1st Robotics Competition 16	0	10,600	0	10,599	0	1	100.0
58686: WA FIRST-FIRST Lego League 16	0	4,584	0	3,252	0	1,332	70.9
58696: WA FIRST- FIRST Tech Challenge	0	6,778	0	4,441	0	2,337	65.5
58776: TPEP Teacher Training Funds 16	0	128,819	(920)	94,296	0	34,523	73.2
Total 58: Special & Pilot Programs	2,066,282	2,897,700	99,597	2,727,536	0	170,164	94.1
59: Institutions - Adult Jails							
59100: Inst - Juveniles in Adult Jail	0	79,107	5,826	11,917	0	67,190	15.1
Total 59: Institutions - Adult Jails	0	79,107	5,826	11,917	0	67,190	15.1
61: Head Start, Federal							
61515: Head Start Regular 14-15	0	1,529,491	0	1,464,927	0	64,564	95.8

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61: Head Start, Federal							
61516: Head Start Regular 15-16	4,638,706	4,722,202	441,169	3,658,638	8,860	1,054,704	77.7
61525: Head Start Training 14-15	0	12,074	0	11,995	0	79	99.3
61526: Head Start Training 15-16	49,077	49,077	3,061	53,932	10,000	(14,855)	130.3
Total 61: Head Start, Federal	4,687,783	6,312,844	444,229	5,189,491	18,860	1,104,493	82.5
64: Limited English Proficiency							
64506: Limited English 15-16	389,632	783,712	111,146	406,296	0	377,416	51.8
Total 64: Limited English Proficiency	389,632	783,712	111,146	406,296	0	377,416	51.8
65: Transitional Bilingual, State							
65000: Transitional Bilingual	4,275,723	4,674,104	325,889	4,131,240	0	542,864	88.4
Total 65: Transitional Bilingual, State	4,275,723	4,674,104	325,889	4,131,240	0	542,864	88.4
68: Indian Education, Federal							
68506: Indian Education 15-16	256,649	232,409	1,899	237,299	0	(4,890)	102.1
68507: Indian Education 16-17	0	28,723	14,509	33,641	0	(4,918)	117.1
Total 68: Indian Education, Federal	256,649	261,132	16,407	270,940	0	(9,808)	103.8
69: Other Compensatory Program							
69100: SPED Reimbursable	26,723	26,723	0	3,779	0	22,944	14.1
69200: District Conferences	0	14,605	242	7,776	0	6,829	53.2
Total 69: Other Compensatory Program	26,723	41,328	242	11,554	0	29,774	28.0
73: Summer School							
73000: Summer School - District	500,000	595,709	(135,173)	409,161	0	186,548	68.7
73010: Summer School - Buildings	0	6,136	8,941	9,156	0	(3,020)	149.2
73110: Summer School-Credit Retrieval	0	0	5,239	28,053	0	(28,053)	100.0
73120: Summer School-Transition	0	0	66	19,563	0	(19,563)	100.0
73130: Summer School-Targeted	0	0	0	5,900	0	(5,900)	100.0
73880: Summer School - Partner School	0	0	569	569	0	(569)	100.0
Total 73: Summer School	500,000	601,845	(120,357)	472,403	0	129,442	78.5
74: Highly Capable, State							
74000: Highly Capable	901,312	903,221	97,317	906,691	0	(3,470)	100.4
Total 74: Highly Capable, State	901,312	903,221	97,317	906,691	0	(3,470)	100.4
79: Other Instructional Programs							
79000: Other Instructional Programs	8,961,390	1,096,827	0	0	0	1,096,827	0.0
79010: Tuition Based Preschool	481,000	578,846	29,104	429,943	0	148,903	74.3
79040: Head Start Contributions	0	783	0	540	0	243	69.0
79076: Healthy Schools Program 15-16	0	4,500	0	3,682	0	818	81.8

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79: Other Instructional Pgms							
79106: Early Childhood Ed 15-16	1,112,600	1,120,616	46,543	897,411	71	223,134	80.1
79107: Early Childhood Ed 16-17	0	0	18,495	54,846	0	(54,846)	100.0
79136: Edge Foundation Grant 15-16	0	17,500	2,040	32,753	0	(15,253)	187.2
79155: Korean Language Initiative	0	413	0	460	0	(47)	111.3
79166: City Truancy Grant 15-16	48,000	48,000	0	51,103	0	(3,103)	106.5
79205: JROTC - Army 14-15	0	0	0	2,520	0	(2,520)	100.0
79206: JROTC - Army 15-16	364,469	364,469	23,050	331,216	0	33,253	90.9
79226: Refugee Impact 15-16	17,000	8,500	743	8,500	0	0	100.0
79265: JROTC - Navy 14-15	0	0	0	840	0	(840)	100.0
79266: JROTC - Navy 15-16	211,850	211,850	13,838	201,935	0	9,915	95.3
79270: JROTC - Navy Start Up	0	1,881	0	1,338	0	543	71.2
79296: JROTC - Navy Orientation 15-16	0	9,486	1,177	9,486	0	0	100.0
79310: SPED Community Preschool	0	1,684,195	1,663,233	1,684,195	0	0	100.0
79335: City of Tacoma Mini Grants 15	0	3,765	0	3,765	0	0	100.0
79336: City of Tacoma Mini Grants 16	0	7,416	399	5,736	0	1,680	77.4
79345: Gates AP/IB Support	0	21,751	0	3,399	0	18,352	15.6
79386: ECEAP USDA Meals/Snacks 15-16	15,000	0	0	0	0	0	100.0
79441: Washington STEM-Lincoln	0	284	55	284	0	0	100.0
79453: Family Literacy Project	0	11,500	0	0	0	11,500	0.0
79464: Muckelshoot Indian Tribe	0	72	0	72	0	0	100.1
79496: Tacoma Truancy Center 15-16	65,354	65,354	4,244	35,003	0	30,351	53.6
79505: JROTC - Air Force 14-15	0	0	0	1,257	0	(1,257)	100.0
79506: JROTC - Air Force 15-16	198,168	198,168	14,493	188,528	0	9,640	95.1
79535: JROTC - Marines 14-15	0	0	0	1,680	0	(1,680)	100.0
79536: JROTC - Marines 15-16	206,917	206,917	14,787	190,952	0	15,965	92.3
79580: Curriculum Fundraising	0	816,216	150,641	644,485	0	171,731	79.0
79585: International Exchange Program	0	0	6,545	44,493	0	(44,493)	100.0
79590: Read 2 Me (formerly Werlin)	42,247	42,247	459	38,348	0	3,899	90.8
79625: McVento Workforce Proj 14-15	0	1,791	0	1,680	0	111	93.8
79626: McKinney Vento Workforce Proj.	167,850	167,850	2,806	33,088	0	134,762	19.7
79636: WaKIDS Implementation 15-16	0	4,486	0	3,562	0	924	79.4
79656: WaKIDS 15-16	13,598	13,598	0	471	0	13,127	3.5
79666: Core to College - TCC Yr 2	0	15,000	18,155	18,155	0	(3,155)	121.0
79685: Partners in Science Supp Progr	0	7,000	(1,049)	7,000	0	0	100.0

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79: Other Instructional Pgms							
79693: Lincoln Ctr Gates Grant	0	24,795	0	9,199	0	15,596	37.1
79733: Lincoln Ctr Extended Day Supp.	0	10,311	0	654	0	9,657	6.3
79746: UWT Dual Track ELL 15-16	46,200	38,100	0	7,256	0	30,844	19.0
79754: Greater Tacoma Community Fdtn	0	3,935	1,290	2,564	0	1,371	65.1
79755: Tacoma Schools Fdtn Awards	0	17,000	1,826	14,263	0	2,737	83.9
79780: Hilltop Artists	172,184	172,184	43,046	157,835	0	14,349	91.7
79796: GRADS-Early Achievers Proj. 16	0	9,534	(1,478)	9,534	0	0	100.0
79815: Tacoma Whole Child Int 14-15	0	3,000	0	6,183	0	(3,183)	206.1
79816: Tacoma Whole Child Int 15-16	202,241	202,241	94,322	102,237	0	100,004	50.6
79817: Tacoma Whole Child Int 16-17	0	0	59,436	59,436	47,160	(106,596)	100.0
79825: Early Warning Indicator System	0	7,000	0	0	0	7,000	0.0
79826: Early Warning Indicator Sys Y2	0	20,000	511	11,438	0	8,562	57.2
79850: Arts Collaboration	31,425	31,425	1,595	27,612	0	3,813	87.9
79866: Transcript Grid Placement Proj	0	7,693	0	7,693	0	0	100.0
79946: Bridge to College Courses	0	45,000	11,673	12,130	0	32,870	27.0
Total 79: Other Instructional Pgms	12,357,493	7,323,499	2,221,978	5,360,762	47,231	1,915,506	73.8
89: Community Services							
89010: Facility Use	190,800	190,800	32,505	257,644	0	(66,844)	135.0
89020: Facility Use - Fields	9,150	9,150	1,082	14,455	0	(5,305)	158.0
89030: Facility Use - Swim Pools	9,300	9,300	113	12,189	0	(2,889)	131.1
89040: Facility Use - Stadiums	34,100	34,100	837	11,303	0	22,797	33.1
89050: Facility Use - Theaters	73,500	73,500	9,871	118,385	0	(44,885)	161.1
89060: Facility Use - Other	48,300	48,300	3,417	56,343	0	(8,043)	116.7
89150: Summer Nutrition Svcs	102,393	102,393	132,038	132,038	0	(29,645)	129.0
Total 89: Community Services	467,543	467,543	179,862	602,358	0	(134,815)	128.8
97: District-Wide Support							
97000: District-Wide Support	49,964,624	51,782,577	7,927,688	51,834,055	419,425	(470,903)	100.9
97090: DWS Tech General Admin	1,700,000	1,700,000	0	1,580,567	38,160	81,273	95.2
97093: DWS Tech Util/Net	131,027	131,027	12,901	323,308	0	(192,281)	246.7
97580: DWS Security	805,338	806,098	65,075	780,581	0	25,517	96.8
Total 97: District-Wide Support	52,600,989	54,419,702	8,005,664	54,518,511	457,585	(556,394)	101.0
98: Nutrition Svcs							
98000: Nutrition Services	12,221,097	12,221,097	120,447	12,152,188	1,629	67,280	99.4
98030: Nutrition Svcs - Summer	0	0	(85,432)	5,136	0	(5,136)	100.0

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General Fund As Of: August 31, 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>
Total 98: Nutrition Svcs	12,221,097	12,221,097	35,015	12,157,324	1,629	62,144	99.5
99: Pupil Transportation							
99000: Pupil Transportation	13,327,209	13,388,644	635,329	11,819,730	27,997	1,540,916	88.5
99110: Transportation - Ex Curr	331,216	331,216	12,741	306,146	0	25,070	92.4
99120: Transportation - Field Trips	(1,037,643)	(1,095,431)	(952,202)	(1,279,749)	0	184,318	116.8
99440: Transportation - Fund Balance	0	0	0	9,412	0	(9,412)	100.0
Total 99: Pupil Transportation	12,620,782	12,624,429	(304,132)	10,855,540	27,997	1,740,892	86.2
District Total	390,922,149	390,922,149	34,143,725	378,116,107	692,817	12,113,225	96.9

ASSOCIATED STUDENT BODY FUND

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

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

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

Revenues and expenditures were both higher in total than the previous year and resulted in a net increase in its fund balance.

Associated Student Body Fund for the fiscal period ended	August 31, 2015	August 31, 2016	Variance Higher/(lower)
Beginning Fund Balance	\$ 1,935,440	\$ 1,941,337	\$ 5,897
Revenue	1,875,430	1,955,752	80,322
Total Resources Available	3,810,870	3,897,089	86,219
Expenditures	1,869,533	1,915,322	45,789
Total Use of Resources	1,869,533	1,915,322	45,789
Ending Fund Balance	\$ 1,941,337	\$ 1,981,767	\$ 40,431

The ASB financial statements are next in this section.

Run Date: November 04, 2016
Run Time: 12:00 pm
Report ID: TS161.v6

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
Associated Student Body Fund As Of: **August 31, 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>
Resources Available					
Restricted Fund Balance					
819: Restricted to Fund Purposes	1,699,577	1,941,337	241,760	114.2	117.2
Total Restricted Fund Balance	1,699,577	1,941,337	241,760	114.2	117.2
Nonspendable and Assigned Fund Balance					
Total Nonspendable and Assigned Fund Balance	0	0	0	100.0	100.0
Total Beginning Fund Balance	1,699,577	1,941,337	241,760	114.2	121.0
Revenue					
1 - General Student Body	1,219,828	790,482	(429,346)	64.8	57.1
2 - Athletics	288,500	223,988	(64,512)	77.6	67.5
3 - Classes	394,880	244,573	(150,307)	61.9	57.2
4 - Clubs	2,077,090	678,723	(1,398,367)	32.7	26.2
6 - Private Money	132,710	17,986	(114,724)	13.6	4.9
Total Revenue	4,113,008	1,955,752	(2,157,256)	47.6	40.2
Total Resources Available	5,812,585	3,897,089	(1,915,496)	67.0	60.8
Uses of Resources					
Expenditures					
1 - General Student Body	1,313,478	795,333	518,145	60.6	57.9
2 - Athletics	288,080	171,651	116,429	59.6	50.9
3 - Classes	314,036	256,455	57,581	81.7	74.7
4 - Clubs	1,833,366	673,113	1,160,253	36.7	29.4
6 - Private Money	132,710	18,770	113,940	14.1	3.8
Total Expenditures	3,881,670	1,915,322	1,966,348	49.3	42.9
Total Uses of Resources	3,881,670	1,915,322	1,966,348	49.3	42.9
Ending Fund Balance	1,930,915	1,981,767	50,852	102.6	101.9

Run Date: November 04, 2016

Run Time: 12:01 pm

Report ID: TS157.v5

TACOMA SCHOOL DISTRICT NO. 10
ASB Statement Of Revenue and Expenditure by BRC
Associated Student Body Fund August 31, 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	890	142	71	0	961	0	961
101 Arlington	989	501	854	2,010	636	0	636
103 Birney	10,725	2,380	4,115	4,700	8,991	0	8,991
104 Blix	2,242	261	881	900	1,622	0	1,622
105 Boze	4,742	11,085	5,989	25,990	9,839	0	9,839
107 Browns Pt	12,148	15,576	15,469	46,940	12,255	0	12,255
109 Bryant	6,391	2,589	1,587	13,900	7,393	0	7,393
110 Crescent Hts	878	1	18	40	862	0	862
113 DeLong	11,974	5,567	10,483	19,906	7,058	0	7,058
115 Downing	7,556	16,574	16,083	19,800	8,047	0	8,047
117 Edison	4,708	2,201	3,205	1,400	3,704	0	3,704
119 Fawcett	8,820	30,485	34,253	28,135	5,052	0	5,052
121 Fern Hill	278	0	0	9,000	278	0	278
123 Franklin	3,786	12,771	9,756	9,500	6,801	0	6,801
125 Geiger	3,212	3,248	3,006	4,800	3,454	0	3,454
133 Jefferson	3,329	90	515	10,000	2,904	0	2,904
135 Larchmont	6,176	3,983	7,736	14,000	2,424	0	2,424
137 Lister	8,261	2,495	5,088	20,750	5,668	0	5,668
139 Lowell	4,118	4,340	4,943	3,900	3,516	0	3,516
143 Lyon	3,748	1,483	2,369	2,700	2,863	0	2,863
147 Manitou Pk	4,221	6,961	6,653	5,740	4,529	0	4,529
149 Mann	310	38	61	200	287	0	287
151 McCarver	3,507	1,964	44	2,000	5,427	0	5,427
157 NE Tacoma	5,505	10,645	10,136	22,400	6,014	0	6,014
163 Pt Defiance	15,529	13,955	19,869	23,100	9,615	0	9,615
165 Reed	2,065	7,568	5,690	2,900	3,942	0	3,942
169 Roosevelt	2,885	801	16	2,800	3,670	0	3,670
175 Sheridan	9,540	16,982	22,503	16,000	4,018	0	4,018
177 Sherman	4,867	10,223	11,624	13,600	3,466	0	3,466
179 Stanley	2,129	3	870	2,000	1,262	0	1,262
181 Skyline	9,144	16,042	15,343	23,125	9,843	0	9,843
185 Washington	85	37,684	35,259	19,600	2,511	0	2,511
187 Whitman	1,632	1,363	2,289	4,850	706	0	706
189 Whittier	6,982	8,724	8,760	22,000	6,946	0	6,946
200 Giaudrone	48,270	50,183	50,083	67,410	48,369	0	48,369
202 Baker	92,722	71,707	59,369	80,893	105,060	0	105,060
206 Gray	73,735	64,765	68,232	93,300	70,268	0	70,268

Run Date: November 04, 2016

Run Time: 12:01 pm

Report ID: TS157.v5

TACOMA SCHOOL DISTRICT NO. 10
ASB Statement Of Revenue and Expenditure by BRC
Associated Student Body Fund August 31, 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>
208 Hunt	16,262	26	0	0	16,288	0	16,288
210 Jason Lee	35,192	22,771	29,966	54,700	27,998	0	27,998
212 Mason	51,913	32,424	13,919	80,000	70,418	0	70,418
216 Meeker	100,380	96,235	99,233	224,022	97,381	0	97,381
218 Stewart	37,929	30,237	31,718	40,250	36,448	0	36,448
220 Truman	60,095	74,009	66,522	88,175	67,583	0	67,583
221 First Creek	22,939	36,059	31,083	33,500	27,915	0	27,915
224 Foss	83,065	108,330	125,918	109,540	65,477	0	65,477
226 Lincoln	141,812	201,294	173,308	443,750	169,798	0	169,798
228 Mt Tahoma	247,040	167,791	189,646	405,977	225,185	0	225,185
230 Stadium	289,997	359,764	348,397	772,843	301,364	0	301,364
232 Wilson	318,609	208,003	210,972	761,065	315,640	0	315,640
234 Oakland	1,393	2,419	1,684	1,210	2,127	0	2,127
237 Tacoma School For The Arts	30,860	38,258	36,586	55,659	32,532	0	32,532
239 Science & Math Institute	23,743	26,337	12,082	31,690	37,997	0	37,997
607 Career & Technical Education	28,175	46	0	0	28,221	0	28,221
617 ASB Athletics & Activities	44,733	87,838	76,693	117,000	55,877	0	55,877
734 Young Ambassadors	19,103	28,528	24,374	22,000	23,257	0	23,257
<u>District Total</u>	<u>1,941,337</u>	<u>1,955,752</u>	<u>1,915,322</u>	<u>3,881,670</u>	<u>1,981,767</u>	<u>0</u>	<u>1,981,767</u>

CAPITAL PROJECTS FUND

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

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

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

Modernize and replace existing school facilities

McCarver Elementary School (construction is currently underway)

Wilson High School (construction is currently underway)

Stewart Middle School (construction is currently underway)

Replace existing school facilities

Wainwright Elementary School (construction is currently underway)

Arlington Elementary School

Brown's Point Elementary School

Mary Lyon Elementary School

Birney Elementary School

Grant Elementary School

Boze Elementary School

Downing Elementary School

Hunt Middle School

Construct new facilities

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

The current capital projects are as follows:

- The Phase II modernization project at Wilson High School began. 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 improvement of the play fields, with two of the synthetic fields, which was completed in March 2014 and is currently in use. The new academic building opened in September 2016. Gym and pool area upgrades will be completed this fall. Construction has begun on a new track and field, which was ready for use in November 2016. As phased work at Wilson continues, the music building will break ground this fall and should be ready by April 2017.
- SAMI broke ground in July 2016 and students moved in for fall 2017. This new building – referred to as the Environmental Learning Center – is a partnership with Metro Parks and the Point Defiance Zoo & Aquarium. The building features eight classrooms, including two science labs, plus administrative space, an early learning center, spaces for zoo staff and volunteers, and several community spaces.
- McCarver Elementary reopened this September, with all K-5 students back in the historic modernized space ready for the 21st century and beyond. The renovation includes seismic upgrades, adding an elevator, acoustic and technology upgrades, and the addition of a community resource center with a separate entrance. The school is also getting new playground equipment and a synthetic sports field.
- Wainwright began the 2016-17 school year at Whittier Elementary before transitioning to the new Wainwright building in December. The new Wainwright features a DaVinci learning space that allows teachers to lead students in sometimes messy lessons of exploration and innovation that require space and resources not available in a standard classroom.
- Stewart Middle School reached substantial completion in December, ahead of its initial August 2017 estimate. The historic modernization at Stewart includes preservation of historic features, demolition of a 1970s addition to make room for a new gymnasium and student courtyard, window replacements, seismic upgrades and conversion of the large central auditorium into a multi-use space.
- Arlington Elementary broke ground in July with an anticipated open date of September 2017. The new building will feature classroom courtyards, a set up for a solar array, and a play area that incorporates students' favorite grassy hill into its upgrades. Work this summer will also include improvements for Cedar Street between South 74th and 72nd streets, such as utility work and paving.
- Browns Point Elementary is in design phase and will break ground next summer.
- Mary Lyon is in design phase and will break ground next summer.

Small Capital Projects - Districtwide Safety and Health Upgrades:

- Mechanical Upgrades – Replacement or refurbishment of existing classroom unit ventilators at Delong, Fawcett, and Point Defiance
- Roof Replacement – Removal and disposal of existing asphalt shingle roofing system; replace wood decking as required; provide and install new ice and water shield, new metal flashings and gutter liner, and new asphalt shingle roofing system to match adjacent at Larchmont
- Carpet Replacement – Removal and disposal of existing carpet at Foss
- Masonry Restoration – Exterior brick masonry cleaning and repair of two-story, downtown unreinforced masonry building, constructed in 1904 at SOTA
- Security Enhancements – Interior main entry modifications with new/relocated reception at Willard
- Playground Improvements – Various improvements at Delong, Northeast Tacoma, and Whitman
- Athletic Field Improvements – Various improvements at Foss, Lincoln, and Mt. Tahoma
- Building Program Improvements – Various improvements at Larchmont, Stadium, and Professional Development Center
- Site Improvements – Install new exterior concrete ramp and retaining walls at Hoyt Early Learning

Run Date: November 04, 2016
Run Time: 12:02 pm
Report ID: TS159.v7

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
Capital Projects Fund As Of: August 31, 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>
Resources Available					
Restricted Fund Balance					
861: Restricted from Bond Proceeds	106,600,000	119,003,450	12,403,450	111.6	72.9
862: Restricted from Levy Proceeds	8,400,000	11,521,293	3,121,293	137.2	135.6
Total Restricted Fund Balance	115,000,000	130,524,743	15,524,743	113.5	80.9
Assigned Fund Balance					
889: Assigned to Fund Purposes	600,300	666,219	65,919	111.0	0.0
Total Assigned Fund Balance	600,300	666,219	65,919	111.0	2,256.5
Total Beginning Fund Balance	115,600,300	131,190,962	15,590,662	113.5	98.9
Revenue					
1 - Local Taxes	9,950,000	10,130,137	180,137	101.8	103.0
2 - Local Non-Tax	491,700	3,175,070	2,683,370	645.7	354.5
4 - State - Special Purpose	13,160,000	9,908,724	(3,251,276)	75.3	47.6
9 - Other Financing Sources	320,500,000	321,099,306	599,306	100.2	100.2
Total Revenue	344,101,700	344,313,236	211,536	100.1	98.7
Total Resources Available	459,702,000	475,504,198	15,802,198	103.4	98.8
Uses of Resources					
Expenditures					
12 - Site Improvements	1,101,700	1,719,791	(618,091)	156.1	377.0
21 - New Buildings	41,612,850	28,710,380	12,902,470	69.0	44.1
22 - Remodeled Buildings	117,068,310	97,958,600	19,109,710	83.7	37.5
31 - Initial Equipment	19,417,140	8,741,432	10,675,708	45.0	41.1
35 - Instructional Technology	0	2,856,805	(2,856,805)	100.0	100.0
51 - Sale of Real Estate	0	33,274	(33,274)	100.0	100.0
52 - MODIFY REPORT FOR DESC	0	21,730	(21,730)	100.0	100.0
61 - Bond/Levy Issuance-Election	350,000	1,128,587	(778,587)	322.5	100.0
Total Expenditures	179,550,000	141,170,598	38,379,402	78.6	47.5
Total Uses of Resources	179,550,000	141,170,598	38,379,402	78.6	47.5
Ending Fund Balance	280,152,000	334,333,600	54,181,600	119.3	148.7

Run Date: November 04, 2016
Run Time: 12:02 pm
Report ID: TS159.v7

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
Capital Projects Fund As Of: August 31, 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	106,600,000	321,093,630	214,493,630	301.2	180.7
862: Restricted from Levy Proceeds	8,400,000	12,443,487	4,043,487	148.1	118.8
Total Restricted Fund Balance	115,000,000	333,537,117	218,537,117	290.0	172.7
889: Assigned to Fund Purposes	600,300	796,483	196,183	132.7	105.7
Total Assigned Fund Balance	600,300	796,483	196,183	132.7	105.7
Total Ending Fund Balance	115,600,300	334,333,600	218,733,300	289.2	172.2

Run Date: November 04, 2016
Run Time: 12:03 pm
Report ID: TS156.v4

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account
Capital Projects Fund August 31, 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>
1 - Local Taxes								
11000: Local Property Tax	12,684,200	13,065,701	381,501	103.0	9,950,000	10,130,137	180,137	101.8
1 - Local Taxes	12,684,200	13,065,701	381,501	103.0	9,950,000	10,130,137	180,137	101.8
2 - Local Non-Tax								
23000: Investment Earnings	165,000	405,038	240,038	245.5	350,300	3,002,852	2,652,552	857.2
27000: Rentals & Leases	0	186,907	186,907	100.0	139,400	149,854	10,454	107.5
29050: Mitigation Fees	2,000	0	(2,000)	0.0	2,000	22,364	20,364	1,118.2
2 - Local Non-Tax	167,000	591,945	424,945	354.5	491,700	3,175,070	2,683,370	645.7
4 - State - Special Purpose								
41000: Special Purpose - Unassigned	0	450,000	450,000	100.0	0	0	0	100.0
41300: State Matching - Paid Direct to District	4,350,000	1,622,302	(2,727,698)	37.3	13,160,000	9,908,724	(3,251,276)	75.3
4 - State - Special Purpose	4,350,000	2,072,302	(2,277,698)	47.6	13,160,000	9,908,724	(3,251,276)	75.3
8 - Revenue from other Agencies								
81000: Governmental Entities	0	62,104	62,104	100.0	0	0	0	100.0
8 - Revenue from other Agencies	0	62,104	62,104	100.0	0	0	0	100.0
9 - Other Financing Sources								
91000: Sale of Bonds	80,000,000	80,000,000	0	100.0	320,000,000	321,092,658	1,092,658	100.3
91100: Premium on Sale of Bonds	0	671,616	671,616	100.0	0	0	0	100.0
92000: Sale of Real Property	500,000	0	(500,000)	0.0	500,000	6,648	(493,352)	1.3
96000: Sale of Refunding Bonds	0	0	0	100.0	0	0	0	100.0
9 - Other Financing Sources	80,500,000	80,671,616	171,616	100.2	320,500,000	321,099,306	599,306	100.2
<u>District Total</u>	<u>97,701,200</u>	<u>96,463,669</u>	<u>(1,237,531)</u>	<u>98.7</u>	<u>344,101,700</u>	<u>344,313,236</u>	<u>211,536</u>	<u>100.1</u>

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 73 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 2015-16, the district received \$722,241 in depreciation from the state for district buses. The district replaced nine buses with propane fueled buses in 2015-16 and plans to replace six buses each year for the next three years. This plan includes upgrades, which address emerging safety requirements for the transportation of students.

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

Run Date: November 18, 2016

Run Time: 11:51 am

Report ID: TS162.v4

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
Transportation Vehicle Fund As Of: August 31, 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>
Resources Available					
Committed and Assigned FB					
819: Restricted to Fund Purposes	2,780,000	2,251,018	(528,982)	81.0	100.0
Total Committed and Assigned FB	2,780,000	2,251,018	(528,982)	81.0	96.0
Total Beginning Fund Balance	2,780,000	2,251,018	(528,982)	81.0	96.0
Revenue					
2 - Local Non-Tax	3,000	6,636	3,636	221.2	55.8
4 - State - Special Purpose	575,000	722,241	147,241	125.6	114.0
9 - Other Financing Sources	10,000	0	(10,000)	0.0	39.5
Total Revenue	588,000	728,877	140,877	124.0	112.1
Total Resources Available	3,368,000	2,979,894	(388,106)	88.5	98.4
Uses of Resources					
Expenditures					
910: Barcoded Equipment	1,610,000	1,250,924	359,076	77.7	100.0
Total Expenditures	1,610,000	1,250,924	359,076	77.7	98.2
Total Uses of Resources	1,610,000	1,250,924	359,076	77.7	98.2
Ending Fund Balance	1,758,000	1,728,970	(29,030)	98.3	98.5

Run Date: November 04, 2016
 Run Time: 12:04 pm
 Report ID: TS156.v4

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account
Transportation Vehicle Fund August 31, 2016



<u>State Account</u>	<u>Prior Year Adopted Budget</u>	<u>Prior Year Year to Date Actual</u>	<u>Over Budget (Under)</u>	<u>% Received</u>	<u>Current Year Adopted Budget</u>	<u>Current Year Year to Date Actual</u>	<u>Over Budget (Under)</u>	<u>% Received</u>
<u>District Account</u>								
2 - Local Non-Tax								
23000: Investment Earnings	5,000	2,792	(2,208)	55.8	3,000	6,636	3,636	221.2
2 - Local Non-Tax	5,000	2,792	(2,208)	55.8	3,000	6,636	3,636	221.2
4 - State - Special Purpose								
44990: Transportation - Depreciation	550,000	626,757	76,757	114.0	575,000	722,241	147,241	125.6
4 - State - Special Purpose	550,000	626,757	76,757	114.0	575,000	722,241	147,241	125.6
9 - Other Financing Sources								
93000: Sale of Equipment	10,000	3,954	(6,047)	39.5	10,000	0	(10,000)	0.0
9 - Other Financing Sources	10,000	3,954	(6,047)	39.5	10,000	0	(10,000)	0.0
<u>District Total</u>	565,000	633,502	68,502	112.1	588,000	728,877	140,877	124.0

DEBT SERVICE FUND

The Debt Service Fund is used to account for the accumulation of resources for and the payment of matured 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.

In October 2015, the district issued new debt and refunded existing debt to take advantage of favorable market conditions. \$320M in new bond proceeds were deposited into the Capital Projects Fund to complete the projects identified in the February 2013 bond measure. The bonds sold at a premium of over \$48M, and the interest rates were fixed at 2.0 to 5.0 percent. These bonds will be fully paid off in December, 2039. These are the final bonds issued from the 2013 \$500M bond authority measure.

The district refinanced (refunded) the remaining balance of \$104M on the 2005 refunded bond issue, and included \$2.6M from its Debt Service Fund to make the December interest payment on the old notes. The par value of the refunded bonds was \$95.225M, and they were sold at a premium of \$9M. Interest rates on the refunded bonds range from 2.0 to 5.0 percent. The net present value savings on the refunding issue was \$11,588,032, or over 11 percent. The refunded bonds will be fully paid in December, 2020.

The District's finance staff works closely with their financial advisors to structure debt payments and tax rates to minimize borrowing costs and keep a level property tax rate structure for its citizens.

For 2015-16, the following is the schedule of long-term debt:

Debt Service Fund - Schedule of Long-Term Debt For the Fiscal Year Ending August 31, 2016					
	Beginning Balance	Additions	Reductions	Ending Balance	Amount Due In One Year
GOVERNMENT ACTIVITIES					
Bonds and Contracts Payable:					
2005 Refunding of 2001 UTGO	110,515,000	-	110,515,000	-	-
2012 Refunding of '03,05,05A UTGO's	72,570,000	-	5,785,000	66,785,000	4,455,000
2015 Refunding of BAN	-	95,225,000	7,540,000	87,685,000	14,540,000
2014 UTGO	152,625,000	-	16,025,000	136,600,000	-
2015 UTGO	-	273,050,000	-	273,050,000	1,485,000
Total Bonds and Contracts Payable	\$ 335,710,000.00	\$ 368,275,000.00	\$ 139,865,000.00	\$ 564,120,000.00	\$ 20,480,000.00

Run Date: November 04, 2016

Run Time: 3:26 pm

Report ID: TS160.v5

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
Debt Service Fund As Of: August 31, 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>
Resources Available					
Restricted FB					
830: Restricted for Debt Service	15,500,000	15,516,643	16,643	100.1	120.0
Total Restricted FB	15,500,000	15,516,643	16,643	100.1	120.0
Total Beginning Fund Balance	15,500,000	15,516,643	16,643	100.1	120.0
Revenue					
1 - Local Taxes	49,839,545	49,619,143	(220,402)	99.6	114.3
2 - Local Non-Tax	18,000	24,505	6,505	136.1	269.3
9 - Other Financing Sources	110,515,000	104,407,839	(6,107,161)	94.5	101.1
Total Revenue	160,372,545	154,051,487	(6,321,058)	96.1	104.9
Total Resources Available	175,872,545	169,568,130	(6,304,415)	96.4	105.7
Uses of Resources					
Expenditures					
536: Other Fin Uses - Transfers Out	110,515,000	0	110,515,000	0.0	100.0
728: Principal Payments	35,760,000	35,825,000	(65,000)	100.2	100.0
730: Interest Payments	23,069,125	22,647,449	421,676	98.2	136.5
790: Contractual Services - Other	750,000	1,079	748,921	0.1	0.0
Total Expenditures	170,094,125	58,473,528	111,620,597	34.4	102.5
535: Other Financing Uses	0	106,250,850	(106,250,850)	100.0	100.0
Total Uses of Resources	170,094,125	164,724,378	5,369,747	96.8	102.5
Ending Fund Balance	5,778,420	4,843,752	(934,668)	83.8	144.1

Run Date: November 04, 2016
 Run Time: 12:06 pm
 Report ID: TS156.v4

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account
DFG/LTDG Fund August 31, 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>
1 - Local Taxes								
11000: Local Property Tax	37,319,310	42,648,706	5,329,396	114.3	49,839,545	49,619,143	(220,402)	99.6
1 - Local Taxes	37,319,310	42,648,706	5,329,396	114.3	49,839,545	49,619,143	(220,402)	99.6
2 - Local Non-Tax								
23000: Investment Earnings	7,500	20,199	12,699	269.3	18,000	24,505	6,505	136.1
2 - Local Non-Tax	7,500	20,199	12,699	269.3	18,000	24,505	6,505	136.1
9 - Other Financing Sources								
91000: Sale of Bonds	93,365,000	0	(93,365,000)	0.0	110,515,000	0	(110,515,000)	0.0
96000: Sale of Refunding Bonds	0	94,365,000	94,365,000	100.0	0	104,407,839	104,407,839	100.0
9 - Other Financing Sources	93,365,000	94,365,000	1,000,000	101.1	110,515,000	104,407,839	(6,107,161)	94.5
<u>District Total</u>	<u>130,691,810</u>	<u>137,033,905</u>	<u>6,342,095</u>	<u>104.9</u>	<u>160,372,545</u>	<u>154,051,487</u>	<u>(6,321,058)</u>	<u>96.1</u>

APPENDIX A

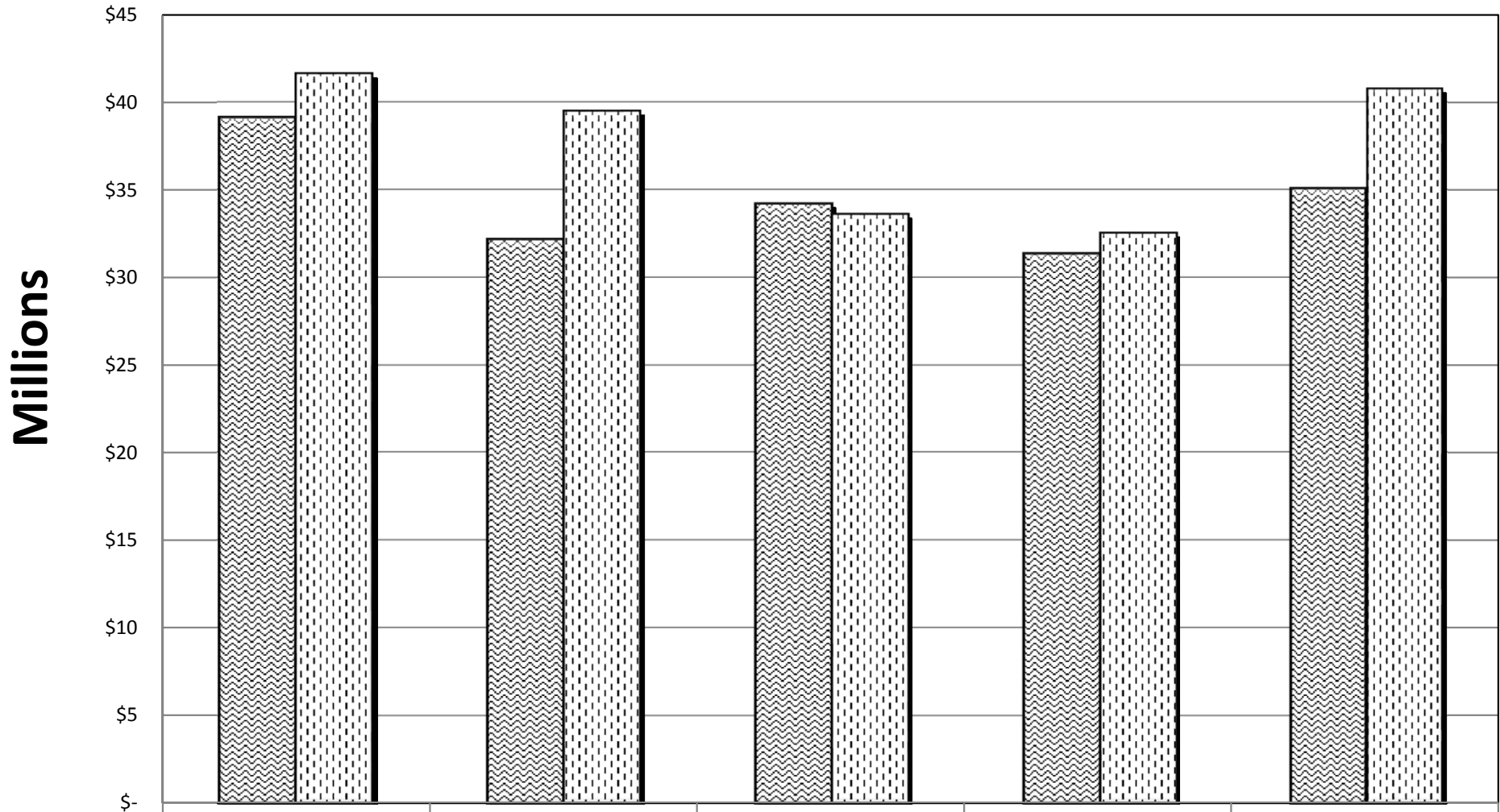
Year-End Financial 2015-16			
	(1) Budget	(2) Actual	(3) Variance (1) vs. (2)
Beginning Fund Balance	\$ 35,081,713	\$ 40,756,452	\$ 5,674,739
Revenue	382,954,272	380,159,503	(2,794,769)
Other Financing Sources	<u>1,700,000</u>	<u>451,749</u>	<u>(1,248,251)</u>
Total Resources Available	419,735,985	421,367,704	1,631,719
Expenditures	390,922,149	378,116,107	12,806,042
Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>
Total Use of Resources	390,922,149	378,116,107	12,806,042
Ending Fund Balance	<u>\$ 28,813,836</u>	<u>\$ 43,251,597</u>	<u>\$ 14,437,761</u>
Detail of Ending Fund Balance			
Nonspendable - Inventory & Prepaid Items	4,359,221	4,283,413	(75,808)
Committed to Debt & Fiscal Management	13,648,138	14,635,856	987,718
Committed to Encumbrances	140,355	856,645	716,290
Committed to Contingencies	1,000,000	0	(1,000,000)
Restricted for Carryover	500,000	633,566	133,566
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
Assigned to Future Operations	9,016,122	19,239,929	10,223,807
Unassigned Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balance	<u>\$ 28,813,836</u>	<u>\$ 43,251,597</u>	<u>\$ 14,437,761</u>

**GRANT ACTIVITY FOR 2015-2016
As of August 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	6,300,453		6,300,453	294,066	6,206,810		6,500,876	(200,423)
SPED IDEAB Preschool	2451X	221,677		221,677	10,187	224,081		234,268	(12,591)
SPED Safety Net	2456X	787,235		787,235		825,813		825,813	(38,578)
CTE Perkins Grant	3850X	287,861		287,861	13,406	346,022		359,429	(71,568)
Non-Traditional Fields - CTE	3853X	9,600		9,600	221	7,981		8,202	1,398
T1 SIG Cohort III 13-14	5140X	2,131,143		2,131,143	99,643	2,056,827		2,156,470	(25,327)
T1-A Disadvantaged	5150X	11,042,268		11,042,268	452,892	9,293,063		9,745,955	1,296,313
Title X Part C Educ. For Homel	5153X	40,774		40,774	1,892	40,096		41,988	(1,214)
Title 1-Part D-N&D Remann Hall	5160X	120,588		120,588	5,369	108,532		113,900	6,688
ESEA Priority/Focus Schools	5163X	260,000		260,000	10,852	241,182		252,034	7,966
T2-A Teacher Quality	5247X	2,723,033		2,723,033	103,718	2,201,626		2,305,344	417,689
Learning Assistance Program	55500	8,653,947		8,653,947	403,532	8,482,976		8,886,508	(232,561)
Remann Hall	56510	572,690	69,525	642,215	25,753	607,099		632,852	9,363
T1-D Neglected & Delinquent	5751X	133,221		133,221	5,051	111,055		116,106	17,115
Collection of Evidence	58020	60,921		60,921		26,939		26,939	33,982
HSPE Testing	58060					1,707		1,707	(1,707)
Certification Bonus	5807X	1,723,818		1,723,818		1,735,726		1,735,726	(11,908)
Academic Acceleration	58085					307		307	(307)
Aerospace/Manufacturing Tech	58116	25,000		25,000	66	1,070		1,135	23,865
TPEP Administrator Training	58126	5,431		5,431					5,431
Safe Routes to School	58136	25,588		25,588	1,488	22,062		23,549	2,039
State RAD Grant	5814X	439,871		439,871	21,749	480,963		502,712	(62,841)
Jobs for Washington's Graduate	5821X	16,000		16,000	152	13,747		13,899	2,101
IB Registration Fee Reimb-Foss	58226	3,985		3,985		3,985		3,985	
Beginning Ed Support Team	58316	295,000		295,000	14,501	207,161		221,662	73,338
College Readiness Initiative	5856X	44,887		44,887		26,626		26,626	18,261
Navigation 101 College Ready	5862X	20,961		20,961		15,299		15,299	5,662
Non-Title I Priority Schools	5863X	30,000		30,000	1,680	35,238		36,917	(6,917)
Admin Intern Program	5865X	21,400		21,400		12,606		12,606	8,794
Recruiting WA Teachers	5866X	21,250		21,250	1,047	15,855		16,902	4,348
Wa FIRST-1st Robotics Compet.	5867X	11,340		11,340	742	10,407		11,149	191
WA 1st Robotics Grant	5868X	4,900		4,900	227	3,907		4,134	766
Wa FIRST-1st Tech Challenge	5869X	7,250		7,250	311	4,368		4,679	2,571
TPEP Teacher Training Funds	5877X	137,836		137,836	6,536	94,296		100,832	37,004
Inst - Juveniles in Adult Jail	59100	82,825		82,825	3,720	12,912		16,631	66,194
Head Start Regular	6151X	6,886,803		6,886,803	534,158	5,070,679		5,604,837	1,281,966
Head Start Training	6152X	67,270		67,270	6,894	64,652		71,546	(4,276)
Limited English Proficiency	6450X	799,386		799,386	8,126	412,097		420,223	379,163
Transitional Bilingual	65000	2,954,504	1,566,351	4,520,855		4,164,017		4,164,017	356,838
Indian Education	6850X	117,906		117,906	6,276	279,586		285,862	(167,956)
Highly Capable	74000	284,128		284,128		906,765		906,765	
Other Instructional Programs	79000	1,857,024		1,857,024					1,857,024
Early Childhood Ed	7910X	1,120,616		1,120,616		1,265,179		1,265,179	(144,563)
Edge Foundation Grant	7913X	17,500		17,500		32,753		32,753	(15,253)
JROTC - Army	7920X	115,483	248,986	364,469		335,537		335,537	28,932
Refugee Impact	7922X	10,000		10,000		9,687		9,687	313
JROTC - Navy	7926X	69,276	142,574	211,850		204,004		204,004	7,846
JROTC - Navy Start Up	79270	1,881		1,881		1,777		1,777	104
JROTC - Navy Orientation	7929X	9,486		9,486		9,486		9,486	

Page 2

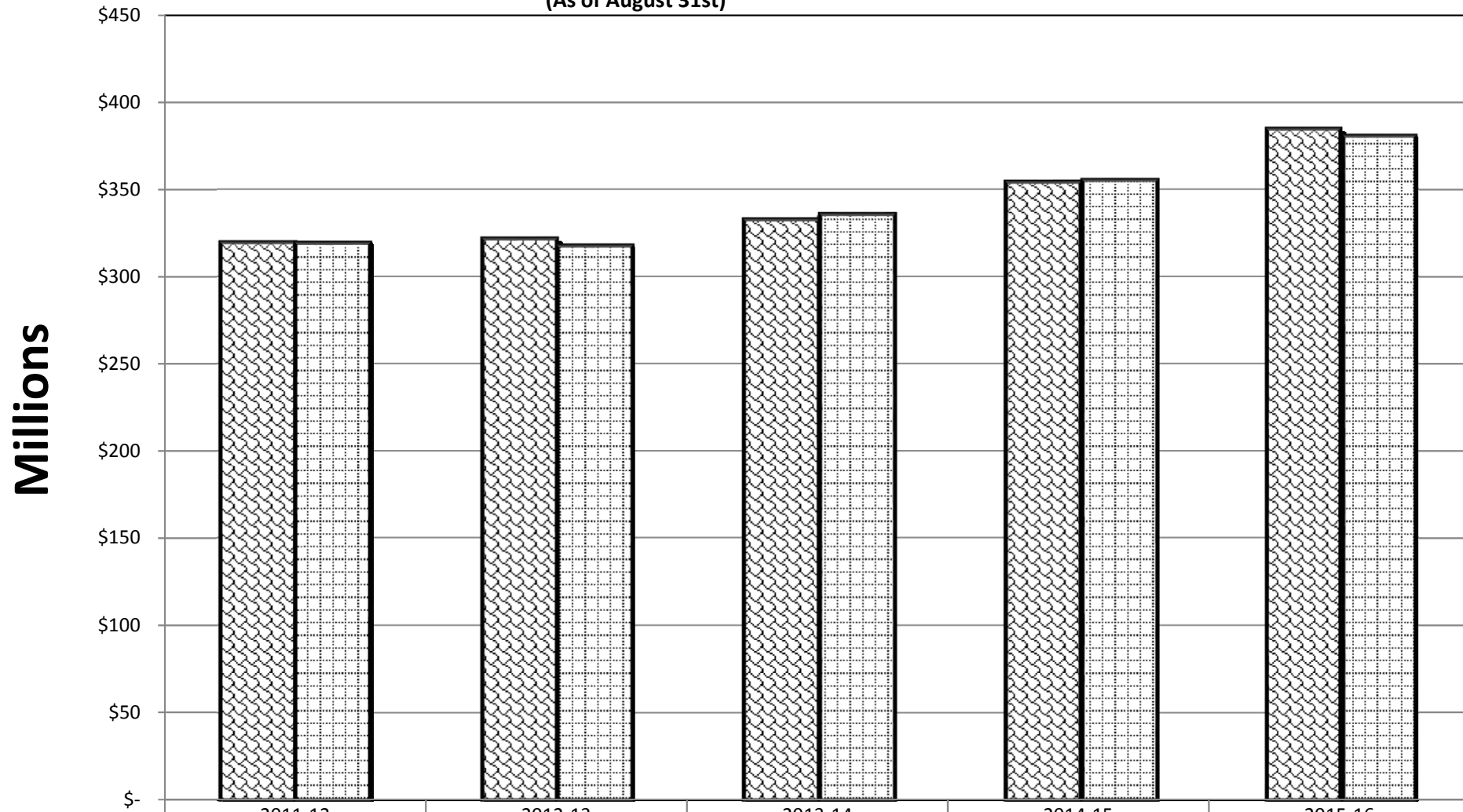
5 - Year Trend General Fund Beginning Fund Balance (As of September 1st)





Budget	\$39,113,528	\$32,187,807	\$34,213,885	\$31,385,504	\$35,081,713
Actual	\$41,611,645	\$39,481,466	\$33,608,934	\$32,527,540	\$40,756,452
Variance Over/(Under) Budget	\$2,498,117	\$7,293,659	\$(604,951)	\$1,142,036	\$5,674,739
% of Variance from Budget	6.4%	22.7%	-1.8%	3.6%	16.2%

5 - Year Trend General Fund Budget vs. Actual Revenues

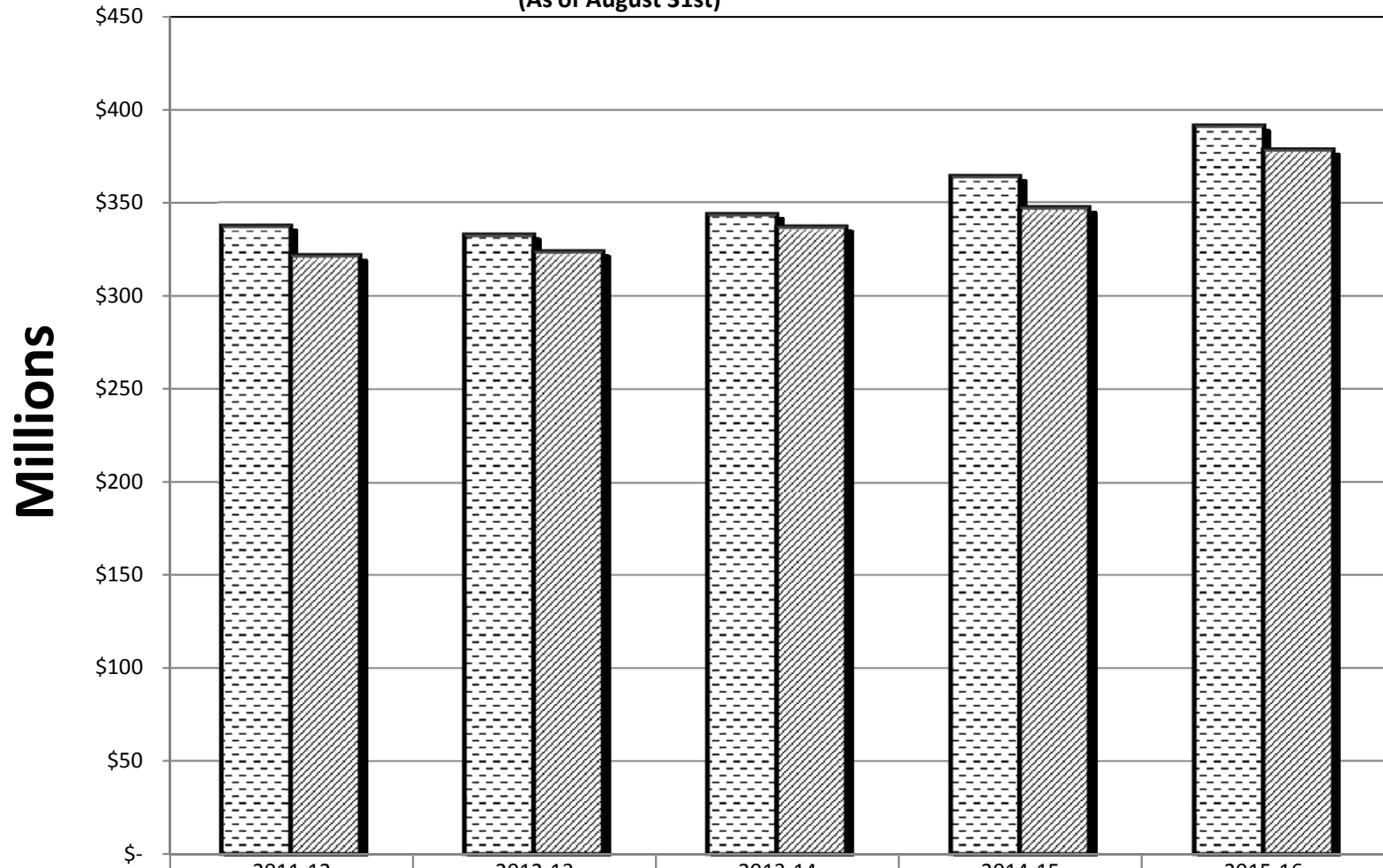
(As of August 31st)



	2011-12	2012-13	2013-14	2014-15	2015-16
 Budget	\$319,772,304	\$321,896,610	\$332,763,739	\$354,257,091	\$384,654,272
 Actual	\$319,453,591	\$317,803,552	\$335,803,019	\$355,317,594	\$380,611,253
Variance Over/(Under) Budget	\$(318,713)	\$(4,093,058)	\$3,039,280	\$1,060,503	\$(4,043,019)
% of Variance from Budget	-0.1%	-1.3%	0.9%	0.3%	-1.1%

5 - Year Trend General Fund Budget vs. Actual Expenditures

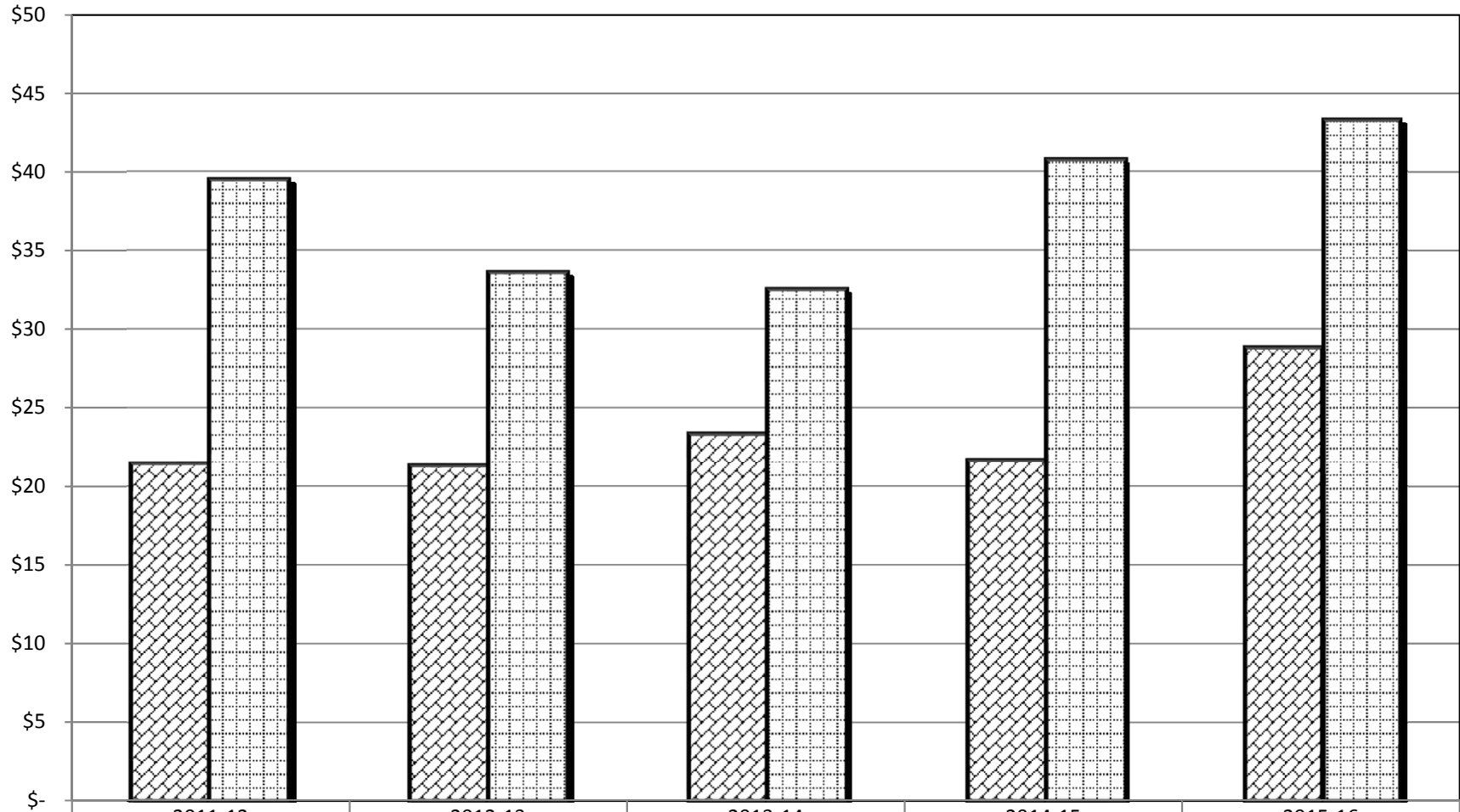
(As of August 31st)



	2011-12	2012-13	2013-14	2014-15	2015-16
Budget	\$337,424,995	\$332,755,242	\$343,610,753	\$363,959,013	\$390,922,149
Actual	\$321,583,770	\$323,676,084	\$336,884,412	\$347,088,682	\$378,116,107
Variance (Over)/Under Budget	\$15,841,225	\$9,079,158	\$6,726,341	\$16,870,331	\$12,806,042
% of Variance from Budget	4.7%	2.7%	2.0%	4.6%	3.3%

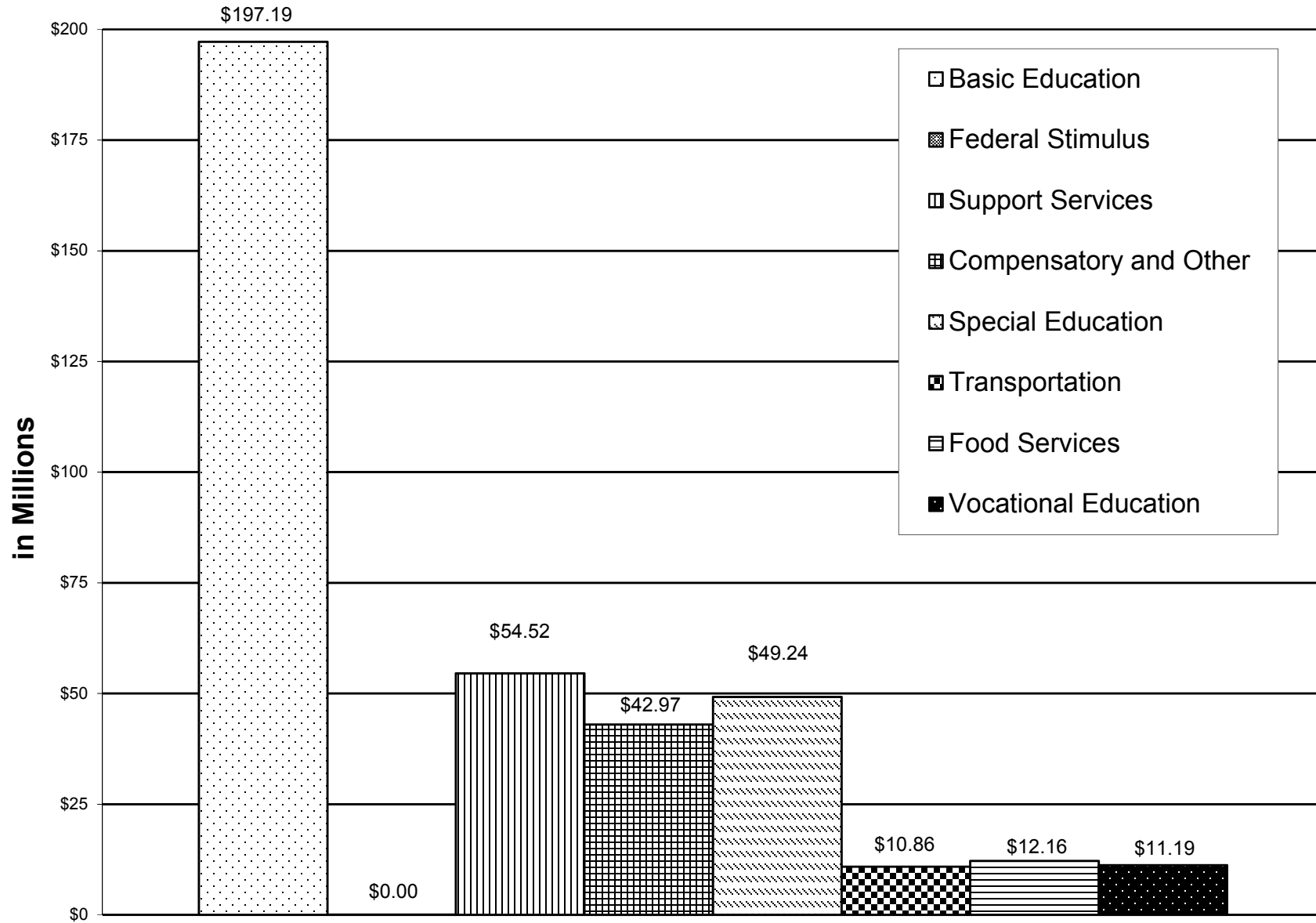
5 - Year Trend General Fund Ending Fund Balance (As of August 31st)

Millions



Budget	\$21,460,837	\$21,329,175	\$23,366,871	\$21,683,582	\$28,813,836
Actual	\$39,481,466	\$33,608,934	\$32,527,540	\$40,756,452	\$43,251,598
Variance Over/(Under) Budget	\$18,020,629	\$12,279,759	\$9,160,669	\$19,072,870	\$14,437,762
% of Variance from Budget	84.0%	57.6%	39.2%	88.0%	50.1%

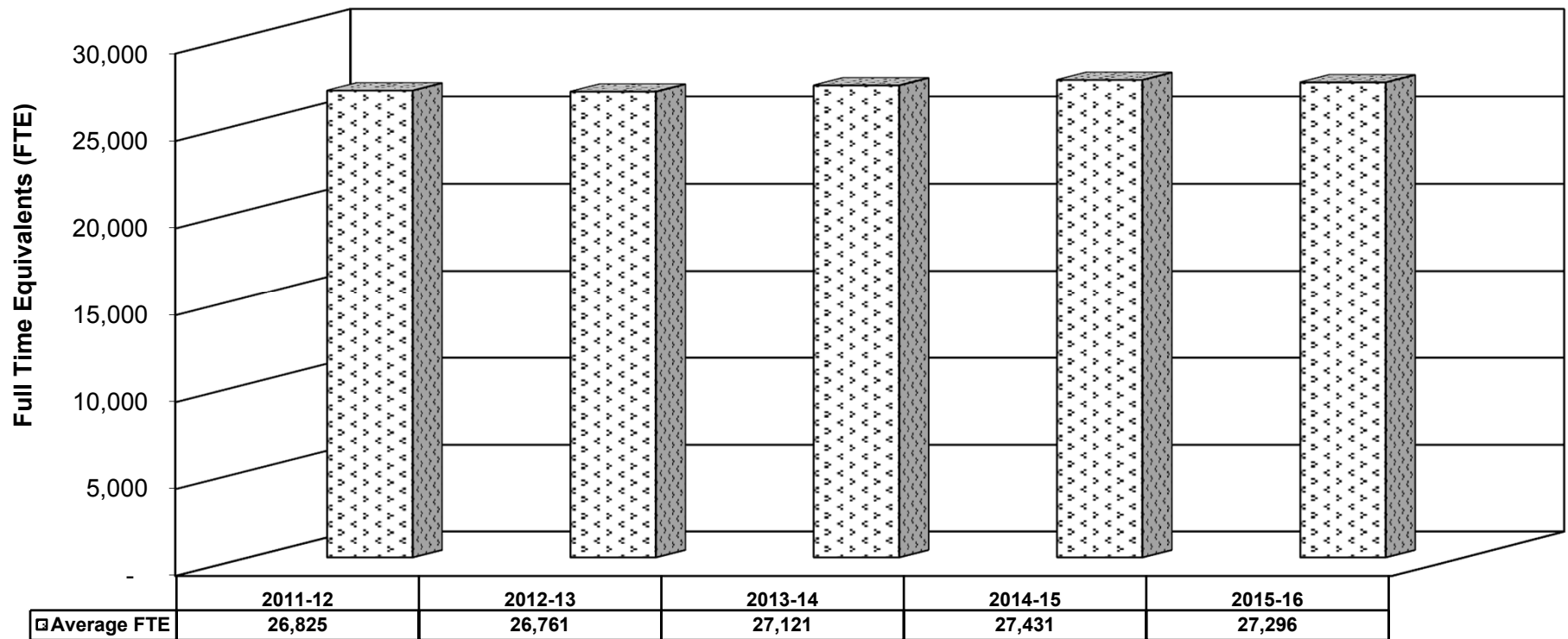
2015-16 General Fund Expenditures by Program



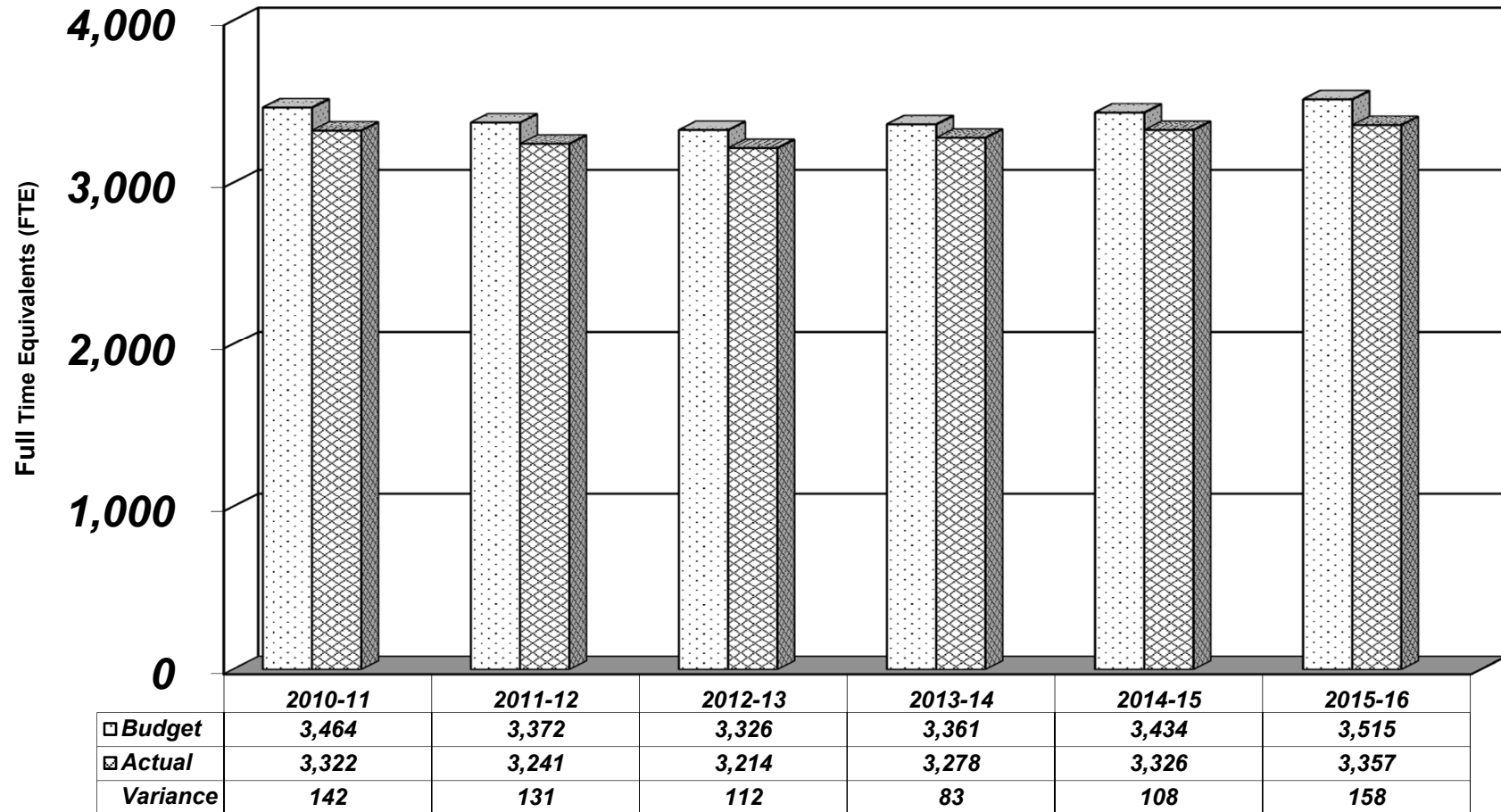
K-12 Enrollment History

Fiscal Year Average

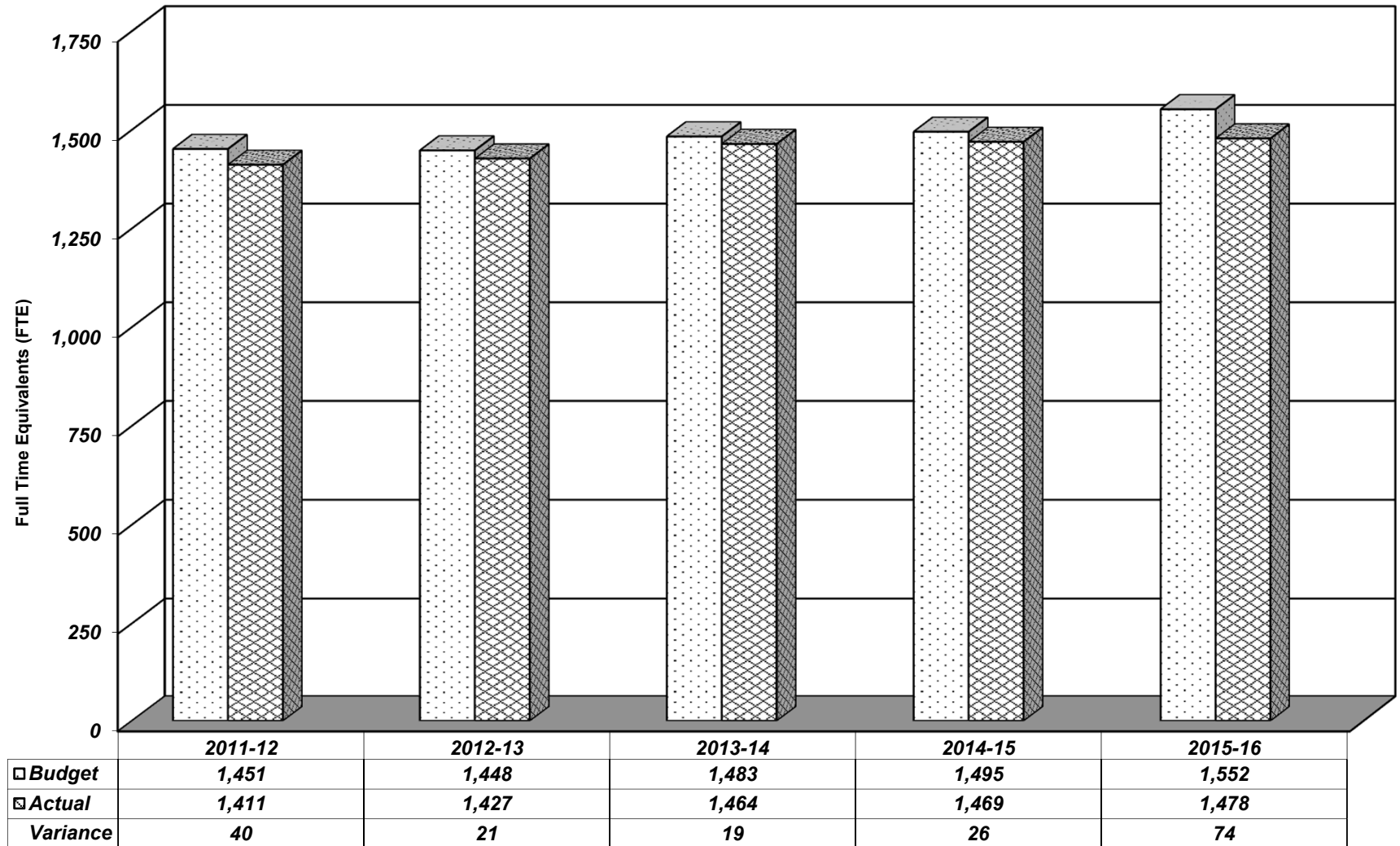
(excludes funded full-day Kindergarten)



Staffing History

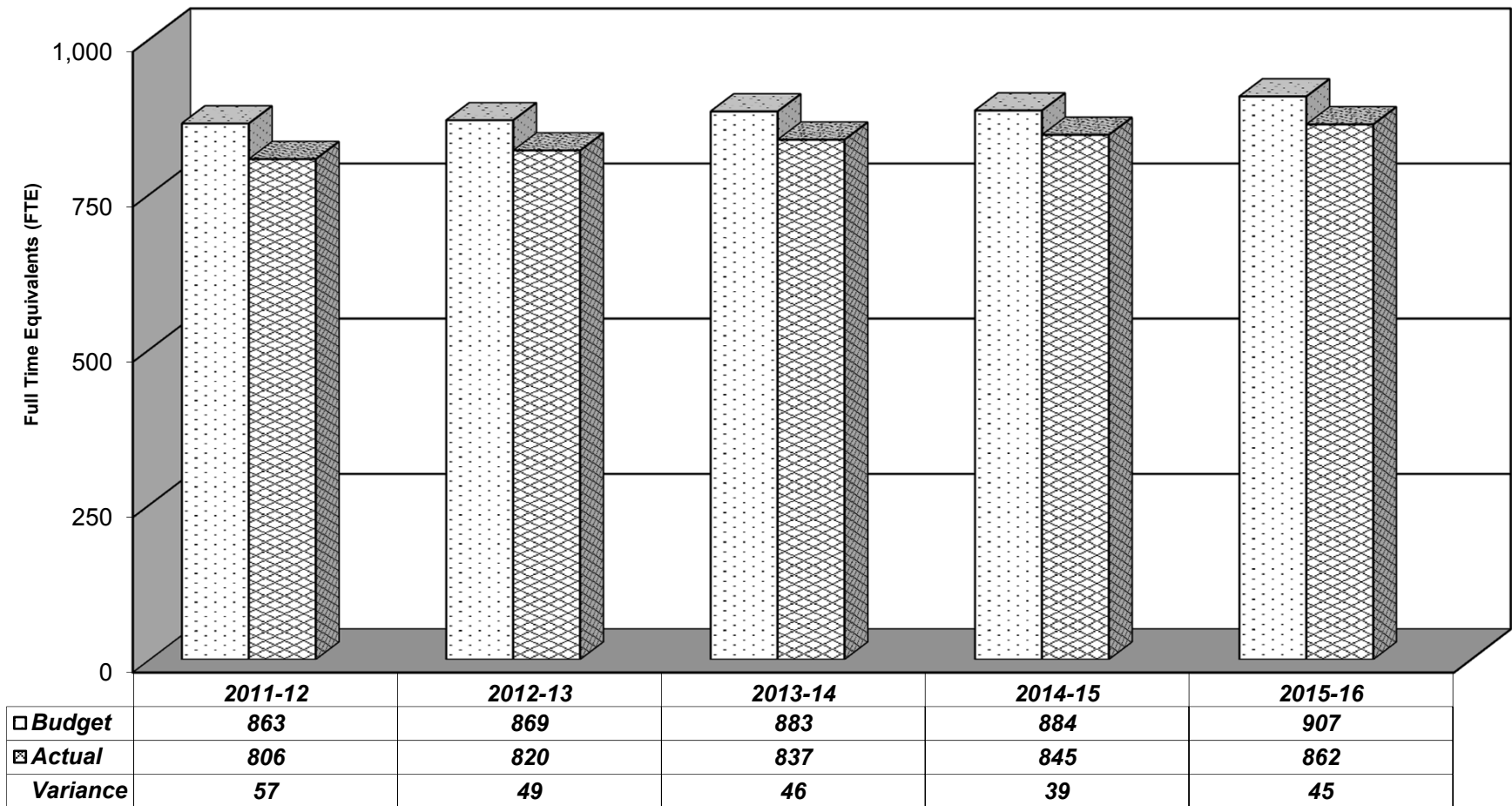


Basic Education Certificated Staffing History



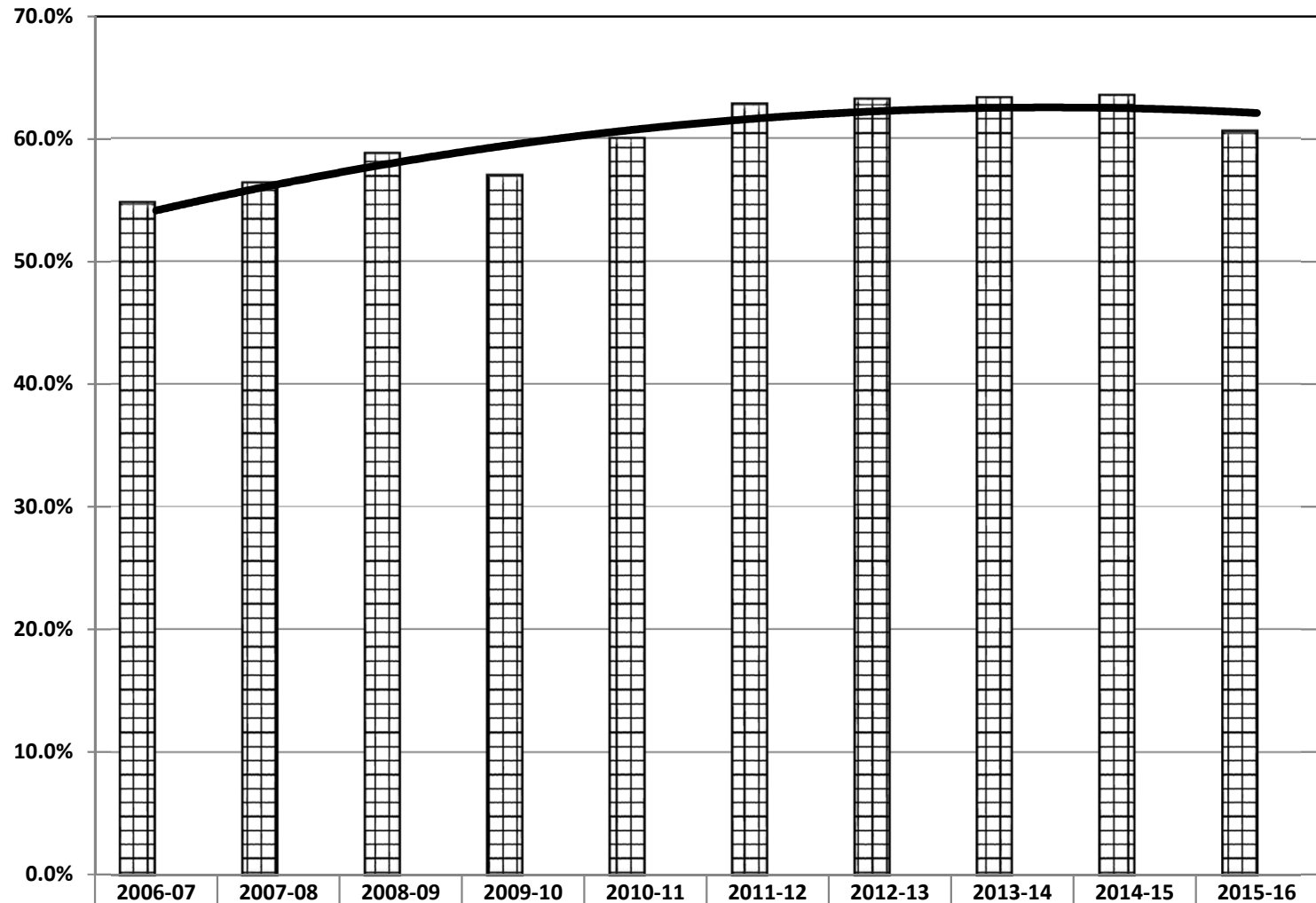
(Basic Ed includes the following programs: 01.XXX, 02.XXX and 97.XXX only.)

Basic Education Classified Staffing History



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

Free & Reduced Price Meal Eligibility



Free & Reduced Eligibility	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
	54.8%	56.4%	58.8%	57.0%	60.0%	62.8%	63.2%	63.3%	63.5%	60.6%
% Change from prior year		2.2%	1.6%	2.4%	-1.8%	3.0%	2.8%	0.4%	0.1%	0.2%



www.tacomaschools.org

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ផ្ញើក្តាប់មកជាមួយនេះគឺជាឯកសារដ៏សំខាន់មកពីសាលារៀនរបស់កូនអ្នក ។ សូមមេត្តារកគេជួយបកប្រែឯកសារនេះឲ្យអ្នក ។ សូមអរគុណ ។	ຂັດຕິດມາພ້ອມນີ້ແມ່ນເອກະສານສຳຄັນ ຈາກໂຮງຮຽນຂອງລູກທ່ານ. ກະລຸນາຮັບເອົາເອກະສານຊຶ່ງພວກເຮົາໄດ້ແປໃຫ້ທ່ານແລ້ວນີ້ໄວ້ດ້ວຍ. ຂອບໃຈ.	Adjunto encontrará un documento importante de la escuela de su hijo/a. Si corresponde, sírvase pedir que se lo traduzcan. Muchas gracias.
KOREAN	RUSSIAN	VIETNAMESE
귀댁 자녀의 학교에서 보내 드리는 본 서류는 중요합니다. 자녀에게 서류에 있는 내용을 설명해 달라고 하십시오. 감사합니다.	В приложении Вы найдете важный документ из школы, где учится Ваш ребенок. Пожалуйста, попросите, чтобы Вам его перевели. Спасибо!	Kèm theo đây là giấy tờ quan trọng của nhà trường con em quý vị. Xin hãy nhờ người giải thích những giấy tờ này cho quý vị. Cảm ơn.

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

TACOMA SCHOOL DISTRICT NO. 10 NON-DISCRIMINATION STATEMENT

Tacoma School District No. 10 does not discriminate in any programs or activities on the basis of sex, race, creed, religion, color, national origin, age, veteran or military status, sexual orientation, gender expression or identity, disability, or the use of a dog guide or trained service animal (a service animal is an animal that is individually trained to do work or perform tasks for the benefit of an individual with a disability). The following employees have been designated to handle questions and complaints of alleged discrimination:

TITLE IX

Title IX is a comprehensive federal law that prohibits discrimination on the basis of sex in any federally funded education program or activity.

Title IX Coordinator, Jennifer Kubista
Director, Student Life and Athletics
P.O. Box 1357, Tacoma, WA 98401-1357
(253) 571-1123 jkubist@tacoma.k12.wa.us

CIVIL RIGHTS

Federal civil rights laws prohibit discrimination based on sex, race, creed, religion, color, national origin, age, veteran or military status, sexual orientation, gender expression or identity, disability, or the use of a dog guide or trained service animal.

Civil Rights Compliance Coordinator, Lisa Nolan
Assistant Superintendent, Human Resources
P.O. Box 1357, Tacoma, WA 98401-1357
(253) 571-1250 HRInfo@tacoma.k12.wa.us

EQUAL ACCESS

The District provides equal access to designated youth groups as identified in its Use of School Facilities Policy and Regulation pursuant to the Boy Scouts of America Equal Access Act. The following district official has been designated to handle inquiries regarding the Boy Scouts of America Equal Access Act:

Equal Access Coordinator, Stephen Murakami
Chief Operating Officer
P.O. Box 1357, Tacoma, WA 98401-1357
(253) 571-3300 smuraka@tacoma.k12.wa.us

SECTION 504 and ADA

Section 504 is a comprehensive federal law that prohibits discrimination, based on disabilities, in any federally funded education program or activity. It also ensures a free and public education to each qualified student with a disability who is in the school district's jurisdiction, regardless of the nature or severity of the disability.

Section 504 Coordinator (Students), John Page
Director of Comprehensive Guidance Counseling
P.O. Box 1357, Tacoma, WA 98401-1357
(253) 571-1171 jpage@tacoma.k12.wa.us

Section 504 and Title II of the Americans with Disabilities Act (ADA) also prohibit employment discrimination.

ADA /Section 504 Coordinator (Staff), JoEllen Redmond
HR Compliance Coordinator
P.O. Box 1357, Tacoma, WA 98401-1357
(253) 571-1250 HRInfo@tacoma.k12.wa.us



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YouTube

