

2015 - 2016

**THIRD QUARTER FINANCIAL REPORT
for
TACOMA PUBLIC SCHOOLS**

Financial Operations through: May 31, 2016

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Report Prepared by Finance Department
Josh DeLay, Senior Financial Analyst

Date: July 20, 2016

To: Board of Directors

From: Rosalind Medina, Chief Financial Officer 

Re: Third Quarter Unaudited Financial Report 2015-16

INTRODUCTION

This financial report is broken down into the following sections:

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

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

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

GENERAL FUND SUMMARY

Table 1 compares financial operating results from May 31, 2015 through May 31, 2016 with information through the time frame for Fiscal Year 2014-15. Specific variances are explained in the body of this report.

Table 1

General Fund Comparison for the fiscal period ended		May 31, 2015	May 31, 2016	Variance Higher/(lower)
Beginning Fund Balance	\$	32,527,540	\$ 40,756,452	\$ 8,228,912
Revenue		278,467,404	297,873,697	19,406,293
Other Financing Sources		6,275	66,883	60,608
Total Resources Available		311,001,219	338,697,031	27,695,814
Expenditures		259,219,591	278,628,066	19,408,475
Other Financing Uses		-	-	-
Total Use of Resources		259,219,591	278,628,066	19,408,475
Ending Fund Balance	\$	51,781,628	\$ 60,068,965	\$ 8,287,337

REVENUE and OTHER FINANCING SOURCES

COMPARISON OF CURRENT YEAR VS. PREVIOUS YEAR ACTUAL

General fund revenue and other financing sources for the second quarter were \$297,940,580. This was \$19,466,901 or 7.0% more than last year at this time. This variance was due to a combination of changes in the nine sources of revenue and is described in the following paragraphs. Revenue from all nine sources and the increases or decreases from last year are summarized in **Table 2**.

Table 2

<u>Revenue and Other Financing Sources Comparison by Year</u>					
Revenue Source	Through May 2015	Percent of Total	Through May 2016	Percent of Total	Variance higher/(lower)
Local Taxes	\$ 84,219,603	30.24%	\$ 84,987,425	28.52%	\$ 767,822
Local Non-Tax	5,310,503	1.91%	5,433,528	1.82%	123,025
State, General Purpose	127,506,134	45.79%	142,109,946	47.70%	14,603,812
State, Special Purpose	34,325,341	12.33%	37,007,208	12.42%	2,681,867
Federal, General Purpose	245,410	0.09%	255,039	0.09%	9,629
Federal, Special Purpose	24,710,593	8.87%	25,773,818	8.65%	1,063,225
Revenue - Other Districts	1,632,407	0.59%	1,567,701	0.53%	(64,706)
Revenue - Other Agencies	517,413	0.19%	739,032	0.25%	221,619
Revenue - Other Financing	6,275	0.00%	66,883	0.02%	60,608
Total Revenue	\$ 278,473,678	100.00%	\$ 297,940,580	100.00%	\$ 19,466,902

Local Tax revenues consist of tax receipts from the local maintenance and operation levies. Local tax revenues increased \$767,822 or 0.9% compared to this time last year. This variance is the 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.

State, General Purpose revenue comes from two sources – Apportionment and Local Effort Assistance (LEA). Apportionment is the revenue received through a state funding formula that is based on the average number of students enrolled and the placement of our staff on the Legislative Evaluation and Accountability Program (LEAP) document, which determines our staff mix factor (SMF), (see **ENROLLMENT and STAFFING**, Section II, of this report for more detail). This includes revenue for both basic and career & technical education (see **MAJOR PROGRAMS and INITIATIVES**). Apportionment revenue is calculated on budgeted enrollment and staff mix factor from September through December. Each year in January, the state updates the apportionment calculation with actual year to date data.

Local Effort Assistance (LEA) is revenue provided by the state to equalize local levy rates for districts with a proportionally lower assessed valuation tax base. The state calculates a statewide average levy rate as if it were set at 14% of selected state and federal education dollars. If, when compared with the statewide rate, the local district's 14% levy rate is higher, the state provides LEA funds to the district to help reduce the local tax burden on taxpayers.

Revenue in this category increased \$14,603,812 or 11.5% compared to this time last year. This variance is the result of the following:

- \$13,866,870 increase in apportionment due to changes in the SMF
- \$736,942 increase in LEA

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

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

This revenue category fluctuates from year to year and budget capacity of \$7.5 million was included to allow for any additional allocations or grant awards. Program managers are given expenditure authority only for the revenue that will actually be received; so variances from the budgeted revenue should not have a negative impact on the district's basic education budget. For specific information on a particular program see **Appendix D, Grant Activity**.

Revenue in this category increased \$2,681,867 or 7.8% compared to this time last year. This variance is the result of the following:

- \$2,215,135 increase in Special Education revenue due to an increase of 45 FTE and an increase in the Basic Education Allocation (BEA) rate
- \$400,585 increase in Learning Assistance Program (LAP) revenue due to an increase in the number of students eligible for the program
- \$104,953 increase in Transitional Bilingual revenue due to various changes in the funding calculations for this program
- \$135,805 increase in the Curriculum & Instruction Beginning Ed Support Team program
- The remaining variance is due to smaller variances in several other programs

These increases are partially offset by a decrease in Required Action District funding totaling \$180,661.

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

Revenue in this category Increased \$1,063,225 or 4.3% compared to this time last year. This variance is the result of the following:

- \$1,034,550 increase in Head Start revenue due to timing differences
- \$408,413 increase Title I – Disadvantaged funding
- \$192,461 increase in Title 2 –Teacher Quality due to an increase of grant funding
- \$133,521 increase in IDEAB Flow Thru grant funding
- \$127,569 increase in funding for Limited English Proficiency

These increases are partially offset by a \$642,049 decrease in free and reduced breakfast/lunch revenue, and a \$270,465 decrease in USDA commodities revenue. The remaining increases are due to smaller variances in several other programs.

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

Revenue in this category increased \$221,619 or 42.8% compared to this time last year. This variance is the result of the following:

- \$85,952 increase in revenue for the Tacoma Whole Child Initiative
- The remaining variance is due to smaller variances in several other programs

COMPARISON OF BUDGET VS. PROJECTED

Table 3 compares budgeted and projected revenues and other financing sources for 2015-16. Projected revenue is \$381,402,175 or 0.9% below budget.

Table 3

Revenue Source	<u>Revenue and Other Financing Sources</u>				
	Budget	Percent of Total	Projected	Percent of Total	Variance over/(under)
Local Taxes	\$ 85,930,205	22.34%	\$ 86,487,727	22.68%	\$ 557,522
Local Non-Tax	6,126,675	1.59%	7,089,401	1.86%	962,726
State, General Purpose	189,138,119	49.17%	190,303,022	49.90%	1,164,903
State, Special Purpose	58,352,313	15.17%	53,527,597	14.03%	(4,824,716)
Federal, General Purpose	304,999	0.08%	335,595	0.09%	30,596
Federal, Special Purpose	39,692,322	10.32%	39,315,839	10.31%	(376,483)
Revenue - Other Districts	2,020,000	0.53%	1,830,000	0.48%	(190,000)
Revenue - Other Agencies	1,389,639	0.36%	1,442,430	0.38%	52,791
Revenue - Other Financing	1,700,000	0.44%	1,070,565	0.28%	(629,435)
Total Revenue	\$ 384,654,272	100.00%	\$ 381,402,175	100.00%	\$ (3,252,095)

Local Tax revenue is projected to be \$557,522 or 0.7% over budget. This variance is the result of the following:

- The levy base for the 2015 levy is 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 that those collections are making up for lost revenue from previous tax years.

Local Non-Tax revenue is projected to be \$962,726 or 15.7% over budget. This variance is the result of the following:

- \$543,781 projected increase from budget in tuition and fees revenue
- \$450,000 projected increase from budget in various non-tax unassigned local support
- The remaining variance is due to smaller variances in several other programs

State General Purpose revenue is projected to be \$1,164,903 or 0.6% over budget. This variance is the result of the following:

- Apportionment revenue is projected to be over budget due to annual average enrollment, which is currently projected to be 149 FTE over enrollment budget

State Special Purpose revenue is projected to be \$4,824,716 or 8.3% under budget. This variance is the result of the following:

- \$6,900,000 in projected unused grant capacity

This projected decrease is partially offset by the following increases:

- \$1,284,234 projected increase from budget in Special Education due to a projected increase of 119 FTE over enrollment budget, and more than anticipated State Safety Net revenue
- \$239,374 projected increase from budget for the Transitional Bilingual program due to a projected increase of 222 FTE over enrollment budget
- \$203,379 projected increase from budget in Beginning Educator Support Team (BEST) revenue
- The remaining variance is due to smaller variances in several other programs

Federal Special Purpose revenue is projected to be \$376,483 or 1.0% under budget. This variance is the result of the following:

- \$1,342,079 projected decrease from budget in Title I – Disadvantaged that will carry over to the next fiscal year
- \$831,971 projected decrease from budget in Nutrition Services due to less participation in the free and reduced lunch program, and less reimbursable purchases from the USDA

These projected decreases are partially offset by the following increases:

- \$630,018 increase from budget in Title II-A Teacher Quality revenue
- \$477,802 increase from budget in Head Start revenue
- \$310,423 increase in Special Education revenue
- \$260,000 increase from budget in ESEA Priority/Focus Schools revenue
- The remaining variance is due to smaller variances in several other programs

Revenue from other districts is projected to be \$190,000 or 9.4% under budget. This variance is the result of the following:

- \$195,000 projected decrease from budget in Special Education due to less than anticipated services provided to other districts
- The remaining variance is due to smaller variances in several other programs

Revenue from other financing is projected to be \$629,435 or 37% under budget. This variance is the result of the following:

- \$700,000 projected decrease from budget for district wide operating transfers from the capital projects fund
- The remaining variance is due to smaller variances in several other programs

EXPENDITURES

COMPARISON OF CURRENT YEAR VS. PREVIOUS YEAR ACTUAL

General fund expenditures through the third quarter were \$278,628,066. This was an increase of \$19,408,475 or 7.5% from last year at this time. Expenditures by object and variances from the previous year are summarized in **Table 4**.

Table 4

<u>Expenditure and Other Financing Uses Comparison by Year</u>					
Expenditure Objects	Through May 2015	Percent of Total	Through May 2016	Percent of Total	Variance higher/(lower)
Certificated Salaries	\$ 117,706,246	45.41%	\$ 124,799,802	44.79%	\$ 7,093,556
Classified Salaries	43,041,256	16.60%	46,484,443	16.68%	3,443,187
Employee Benefits	59,347,801	22.89%	65,910,683	23.66%	6,562,882
Supplies and Materials	14,046,425	5.42%	13,417,227	4.82%	(629,198)
Contractual Services	24,192,471	9.33%	26,361,348	9.46%	2,168,877
Local Mileage & Travel	692,689	0.27%	909,876	0.33%	217,187
Capital Outlay	192,703	0.07%	744,687	0.27%	551,984
Other Financing Uses	-	0.00%	-	0.00%	-
Total Expenditures	\$ 259,219,591	100.00%	\$ 278,628,066	100.00%	\$ 19,408,475

Certificated Salaries consist of compensation including, but not limited to, regular salaries, substitutes, extended contracts, extra work for extra pay and training for employees holding an educational certificate (e.g., teachers, principals, librarians, etc.).

Expenditures in this category increased \$7,093,556 or 6.0% compared to this time last year. This variance is the result of the following:

- \$6,446,136 increase in regular salaries due to an increase of 9 FTE compared to this time last year as well as longevity increments given to all groups, and up to an additional 3% salary increase for certain groups provided per their negotiated union agreements
- \$454,154 increase in expenditures for certificated optional days
- The remaining variance is due to smaller variances in several other programs

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

Expenditures in this category increased \$3,443,187 or 8.0% compared to this time last year. This variance is the result of the following:

- \$2,729,255 increase in regular salaries due to an increase of 17 FTE compared to this time last year as well as longevity increments given to all groups, and up to an additional 3% salary increase for certain groups provided per their negotiated union agreements
- \$205,587 increase in Classified Extra Work
- \$155,208 increase in Classified Overtime
- \$152,866 increase in Regular Classified Substitutes
- \$100,840 increase in Classified Staff Development
- The remaining variance is due to smaller variances in several other programs

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

Expenditures in this category increased \$6,562,882 or 11.1% compared to this time last year. This variance is the result of the following:

- \$5,008,646 increase in retirement due to the TRS Plan 1 and PERS Plan 1 rates increasing 26% and 18%, respectively
- \$725,354 increase in FICA/Medicare taxes
- \$606,925 increase in health insurance benefits
- \$248,835 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.

Expenditures in this category decreased \$629,198 or 4.5% compared to this time last year. This variance is the result of the following:

- \$513,660 decrease in fuel for the Transportation program
- \$262,147 decrease in USDA commodities purchases in the Nutrition Services program
- \$168,699 decrease in the amount of textbooks purchased by Basic Education Special Programs

These decreases were partially offset by a \$179,370 increase in instructional technology for Basic Education, and a \$232,800 increase in non-capitalized equipment for Basic Education.

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

Expenditures in this category increased \$2,168,877 or 9.0% compared to this time last year. This variance is the result of the following:

- \$1,204,537 increase in Transportation costs
- \$538,447 increase in various contractual services for overall district-wide support
- \$157,824 increase in software licensing related to school assessments
- \$154,888 increase in Title I –Disadvantaged costs
- \$139,800 increase in contractual costs for the Running Start due to timing differences of quarter 3 payments
- \$122,840 increase in costs related to the Limited English program
- The remaining variance is due to smaller variances in several other programs

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

Expenditures in this category increased \$217,187 or 31.4% compared to this time last year. This variance is the result of the following:

- \$142,242 increase in extended travel curriculum fundraising for SOTA mini-term trips to Nepal, Costa Rica, Africa, Detroit and various national parks
- 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 \$551,984 or 286.4% compared to this time last year. This variance is the result of the following:

- \$368,006 increase in district-wide equipment and site improvements Support.
- \$121,296 increase in equipment and improvements for Head Start at Edison, Madison and Willard
- The remaining variance is due to smaller variances in several other programs

Comparison of Budget vs. Projected

Table 5 compares budgeted and projected annual expenditures in each object category for 2015-16. The total expenditures are projected to be \$382,375,425 or 2.2% under budget.

Table 5

Expenditure Objects	Budget	<u>Expenditures</u>		Percent of Total	Variance (over)/under
		Percent of Total	Projected		
Certificated Salaries	\$ 180,048,593	46.06%	\$ 170,238,247	44.52%	\$ 9,810,346
Classified Salaries	63,789,142	16.32%	62,723,708	16.40%	1,065,434
Employee Benefits	90,678,559	23.20%	85,092,896	22.25%	5,585,663
Supplies and Materials	17,379,600	4.45%	19,805,961	5.18%	(2,426,361)
Contractual Services	37,293,368	9.54%	40,444,151	10.58%	(3,150,783)
Local Mileage & Travel	855,255	0.22%	1,357,534	0.36%	(502,279)
Capital Outlay	877,632	0.22%	2,712,927	0.71%	(1,835,295)
Other Financing Uses	-	0.00%	-	0.00%	-
Total Expenditures	\$ 390,922,149	100.00%	\$ 382,375,425	100.00%	\$ 8,546,725

Certificated and Classified Salaries are projected to be \$9,810,346 and \$1,065,434 or 5.4% and 1.7% under budget, respectively. This variance is the result of the following:

- Vacant positions or positions having been unfilled for a portion of the year, (i.e., not filling vacancies in non-essential positions, late hires, resignations, departmental reorganizations, etc.)
- Differences from budget for extra work for extra pay, staff development, optional days, staffing reserves included as part of the grant capacity and other discretionary salary accounts
 - Certificated staffing is projected to be 91 FTE below budget
 - Classified staffing is projected to be 72 FTE below budget

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

Employee Benefits are projected to be \$5,585,663 or 6.2% under budget. This variance is the result of the following:

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

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

Supplies and Materials are projected to be \$2,426,361 or 14.0% over budget. This variance is the result of the following:

- \$1,729,186 projected increase from budget in Curriculum & Instruction for supplies & materials
- \$1,534,689 projected increase from budget in Basic Education for various supplies, materials, and equipment
- \$496,096 projected increase from budget in Head Start for supplies & materials and non-capitalized equipment
- \$382,328 projected increase from budget in supplies & materials and non-capitalized equipment for overall district-wide support
- \$154,322 projected increase from budget in LAP for various supplies and materials

These projected increases are partially offset by the following decreases:

- \$2,232,758 projected decrease from budget in district-wide built in supplemental and carryover allocations for supplies and materials
- The remaining variance is due to smaller variances in several other programs

Contractual Services are projected to be \$3,150,783 or 8.4% over budget. This variance is the result of the following:

- \$1,884,057 projected increase from budget in various contractual services for Special Education necessities
- \$583,222 projected increase from budget for various district-wide support contractual services
- \$486,337 projected increase from budget in contractual services for the Running Start program
- \$429,516 projected increase from budget for various Basic Education contractual services
- \$380,458 projected increase from budget in contractual services for the CTE program
- \$225,844 projected increase from budget in software licensing costs for the Targeted Summer School program

- \$110,885 projected increase from budget in software licensing costs for the Limited English Proficiency program

These projected increases are partially offset by the following decreases:

- \$408,711 projected decrease from budget for consultants to the TII-A Teacher Quality program
- \$399,766 projected decrease from budget in contractual services for Basic Education Campus Security
- \$337,986 projected decrease from budget in software licensing costs for Fresh Start
- \$304,749 projected decrease from budget in district-wide built in supplemental and carryover allocations for various contractual services
- \$215,649 projected decrease from budget for Transportation mainly due to the Durham contract coming in less than budget
- \$197,727 projected decrease from budget for various accounts within contractual services for the Title I-A Disadvantaged program
- The remaining variance is due to smaller variances in several other programs

Local Mileage and Travel expenditures are projected to be \$502,279 or 58.7% over budget. This variance is the result of the following:

- \$270,146 projected increase from budget in extended travel for SOTA mini-term trips to Nepal, Costa Rica, Africa, Detroit and various national parks
- The remaining variance is due to smaller variances in several other programs

FUND BALANCE

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

- **Nonspendable** accounts represent those portions of the fund balance that cannot be spent either because they are not in a spendable form, (e.g., inventories and prepaid items) or are legally required to be maintained intact, (e.g., trust principal).
- **Restricted** accounts represent those amounts that are restricted to specific purposes. These restrictions may be either externally imposed by creditors, grantors, contributors, laws, or regulations of other governments, or imposed by law through constitutional provisions or enabling legislation.

- **Committed** accounts represent those amounts that can only be used for specific purposes pursuant to constraints imposed by resolution of the board of directors. These committed fund balances cannot be used for any other purposes unless the board takes action to change or remove the original limitations. Reserves for debt and fiscal management, encumbrances, and contingencies are reported here.
- **Assigned** fund balance accounts comprise amounts the district intends to use for a specific purpose. Authority for making these assignments rests with senior administration of the district.
- **Unassigned** fund balance includes all resources not reported in the other four classifications. These resources are the only ones that are truly available for any purpose.

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

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

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Table 6 shows a comparison of the fund balance accounts as of May 30, 2015 and May 30, 2016. The fund balance fluctuates with both the receipt of revenues and the flow of expenditures.

Table 6

Fund Balance Comparison by Year					
Fund Balance Descriptions for the fiscal period ended	May 2015	Percent of Revenue	May 2016	Percent of Revenue	Variance higher/(lower)
Nonspendable - Inventory & Prepaid Items	\$ 4,359,221	1.23%	\$ 3,336,215	0.87%	\$ (1,023,006)
Committed to Debt and Fiscal Management	12,138,279	3.42%	14,184,280	3.70%	2,046,001
Committed to Encumbrances	140,355	0.04%	627,218	0.16%	486,863
Committed to Contingencies	1,000,000	0.28%	1,000,000	0.26%	-
Total Debt & Fiscal Management Fund Balance	\$ 17,637,855	4.97%	\$ 19,147,714	5.00%	\$ 1,509,859
Restricted for Carryover	\$ 786,566	0.22%	\$ 716,647	0.19%	\$ (69,919)
Restricted for Debt Service	73,044	0.02%	36,523	0.01%	(36,521)
Assigned to Carryover	2,267,660	0.64%	4,177,037	1.09%	1,909,377
Assigned to Curriculum & Instruction	3,030,308	0.85%	5,322,060	1.39%	2,291,752
Assigned to Future Operations	8,732,107	2.46%	11,356,471	2.97%	2,624,364
Restricted or Assigned Fund Balance	\$ 14,889,685	4.20%	\$ 21,608,738	5.64%	\$ 6,719,052
Total Nonspendable, Restricted, Committed and Assigned Fund Balance	\$ 32,527,540	9.16%	\$ 40,756,452	10.64%	\$ 8,228,911
Unassigned Fund Balance	\$ 19,254,088	5.42%	\$ 19,312,514	5.04%	58,426
Total Unassigned Fund Balance	\$ 19,254,088	5.42%	\$ 19,312,514	5.04%	\$ 58,426
Total Fund Balance	\$ 51,781,628	14.59%	\$ 60,068,965	15.69%	\$ 8,287,337
Revenue less other financing	\$ 354,927,018 *		\$ 382,954,272 **		

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

- The **Nonspendable - Inventory & Prepaid Items** account represents the portion of the fund balance that cannot be spent because it is not in a spendable form, (i.e., inventories and prepaid items). This account was set at \$3,336,215 to represent the inventory balance on August 31.
- The **Committed to Debt and Fiscal Management** account was established at \$14,184,280 to comply with board policy of maintaining a minimum fund balance.
- The **Committed to Encumbrances** account of \$627,218 was established at an amount equal to the estimated outstanding purchase orders on August 31.
- The **Committed to Contingencies** account of not less than one million dollars is the targeted amount that is established to facilitate district operations and to provide for a contingency fund in case of a substantial change in revenue and/or expenditures.

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

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

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

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

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

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

Table 7

Fund Balance Descriptions	Fund Balance				
	2015-16 Budget	Percent of Revenue	2015-16 Projected	Percent of Revenue	Variance higher/(lower)
Nonspendable - Inventory & Prepaid Items	\$ 4,359,221	1.14%	\$ 3,336,215	0.88%	\$ (1,023,006)
Committed to Debt and Fiscal Management	13,648,138	3.56%	14,053,148	3.69%	405,010
Committed to Encumbrances	140,355	0.04%	627,218	0.16%	486,863
Committed to Contingencies	1,000,000	0.26%	1,000,000	0.26%	-
Total Debt & Fiscal Management Fund Balance	\$ 19,147,714	5.00%	\$ 19,016,581	5.00%	\$ (131,133.00)
Restricted for Carryover	\$ 500,000	0.13%	\$ 831,525	0.22%	\$ 331,525
Restricted for Debt Service	-	0.00%	-	0.00%	-
Assigned to Carryover	150,000	0.04%	1,600,140	0.42%	1,450,140
Assigned to Curriculum & Instruction	-	0.00%	1,304,031	0.34%	1,304,031
Assigned to Future Operations	9,016,122	2.35%	17,030,926	4.48%	8,014,804
Restricted or Assigned Fund Balance	\$ 9,666,122	2.52%	\$ 20,766,622	5.46%	\$ 11,100,500
Total Nonspendable, Restricted, Committed and Assigned Fund Balance	\$ 28,813,836	7.52%	\$ 39,783,202	10.46%	\$ 10,969,367
Unassigned Fund Balance	\$ -	0.00%	\$ -	0.00%	\$ -
Total Unassigned Fund Balance	\$ -	0.00%	\$ -	0.00%	\$ -
Total Fund Balance	\$ 28,813,836	7.52%	\$ 39,783,202	10.46%	\$ 10,969,366
Revenue less other financing	\$ 382,954,272 **		\$ 380,331,610 ***		

** 2015-16 budgeted revenue less other financing sources

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

MAJOR PROGRAMS

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

Curriculum & Instruction

The funding for Curriculum and Instruction is modified as necessary to support the academic goals of the District's Strategic Plan. 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. Both historical and projected expenditures for curriculum support by area are displayed in **Appendix C, Curriculum and Instruction – Schedule of Expenditures**.

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 will be purchasing 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.

It is currently projected that the Curriculum & Instruction Program will end the year under budget by \$2,056,341.

Table 8 displays the 2015-16 budgeted and projected expenditures for the Curriculum and Instruction department.

Table 8

<u>Curriculum & Instruction</u>				
<u>Resources</u>		<u>Budget</u>	<u>Projected</u>	<u>Variance</u>
				<u>Incr/(Decrease)</u>
Local Funding		\$ 2,775,000	\$ 2,747,182	\$ (27,818)
Basic Education (Optional Days)		1,258,406	1,258,406	-
		<u>\$ 4,033,406</u>	<u>\$ 4,005,588</u>	<u>\$ (27,818)</u>
Carryover Reserve		2,202,827	5,322,060	3,119,233
One Time Additional Funding		-	(2,775,000)	(2,775,000)
Total Resources Available		\$ 6,236,233	\$ 6,552,648	\$ 316,415
<u>Expenditures</u>		<u>Budget</u>	<u>Projected</u>	<u>Variance</u>
<u>BRC</u>	<u>Description/Content Area</u>			<u>Under/(Over)</u>
710	General/Optional Days	\$ 1,258,406	353,408	\$ 904,998
711	Math	945,809	966,752	(20,943)
712	Social Studies	81,005	29,176	51,829
713	The Arts	109,001	266,727	(157,726)
714	Foreign Language	0	70,007	(70,007)
715	Library Education	263,184	51,049	212,135
716	Textbook Depository	-	(5,147)	5,147
717	Cross Curriculum Teams	2,372,686	133,406	2,239,280
718	Literacy	543,037	2,124,224	(1,581,187)
719	Assessment	45,000	103	44,897
720	Science	610,604	433,889	176,715
743	Health/Fitness	7,501	72,713	(65,212)
	Total Expenditures	\$ 6,236,233	\$ 4,496,307	\$ 1,739,926
	Ending Balance	<u>\$ -</u>	<u>\$ 2,056,341</u>	<u>\$ 2,056,341</u>
C & I Carryover Reserve		\$ -	\$ 1,151,343	\$ 1,151,343
C & I portion included in		\$ -	\$ 904,998	\$ 904,998
Basic Education carryover				
Total		\$ -	\$ 2,056,341	\$ 2,056,341

Child Nutrition Services

The Tacoma School District Child Nutrition Service Department and the United States Department of Agriculture Child Nutrition Programs provide nutrition that promotes learning.

- The National School Lunch Program provides healthy lunches and the opportunity to practice skills learned in classroom nutrition education.
- The School Breakfast Program ensures that all children have access to a healthy breakfast at school to promote learning readiness and healthy eating behaviors.
- Nutritious snacks are now available through the National School Lunch Program to students enrolled in after-school programs.
- The Summer Food Service Program provides meals to low-income students during school vacation.

Meal App Now-Online Applications for Free and Reduced Meals is now in the fourth year. Currently 4,005 parents have used this online application for free and reduced meals this year; a decrease of 197 from last year. Paper applications submitted for free and reduced meals currently total 2,357; an increase of 323 from last year. The percentage of students eligible for free or reduced-price meals decreased 3.8% from 62.9% in October 2014 to 59.1% in October 2015. 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 operate programs in 55 school locations. The program has 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.

Lunch Money Now is a secure online system that allows parents to prepay meals and access meal card balances 24-hours a day, as well as receiving e-mail notifications when the account balance falls below a specified balance. Deposits on this system through June 2016 total \$849,678; an increase of \$112,094 over June of last year.

Revenues are currently projected to be \$620,935 under budget. Supplies and contractual expenditures for the program are projected to be \$82,770 and \$106,063 over budget, respectively. These accounts are partially offset by projected savings in benefits. It is currently projected that the program will end the year over budget by \$715,023. This shortfall amounts to \$0.18 per meal served or \$72.63 per day per school location.

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

Table 9

Child Nutrition Services Program Summary (Programs 98.XXX & 89150)			
	Budget	Projected	Variance Favorable/ (Unfavorable)
Revenue			
Food Sales	\$ 1,613,102	\$ 1,767,795	\$ 154,693
State Funding	280,988	269,236	(11,752)
Federal Funding	11,231,466	10,421,120	(810,346)
Other Governmental Entities	-	-	-
Sale of Equipment	-	2,398	2,398
Total Revenue	\$ 13,125,556	\$ 12,460,549	\$ (665,007)
Indirect Charges	(802,066)	(757,994)	44,072
Local Support	-	-	-
Prior Year Carryover	-	-	-
Total Resources	\$ 12,323,490	\$ 11,702,555	\$ (620,935)
Expenditures			
Salaries	\$ 4,490,657	\$ 4,582,408	\$ (91,751)
Benefits	2,366,966	2,247,310	119,656
Supplies	4,919,995	5,002,765	(82,770)
Contractual	623,398	729,461	(106,063)
Travel	9,800	12,855	(3,055)
Equipment	1,000	-	1,000
Internal Transfers (in)/out	(88,326)	(157,221)	68,895
Total Expenditures	\$ 12,323,490	\$ 12,417,578	\$ (94,088)
Transfer Out	-	-	-
Total Use of Resources	\$ 12,323,490	\$ 12,417,578	\$ (94,088)
Ending Balance	\$ -	\$ (715,023)	\$ (715,023)

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 D, Grant Activity**.

The state uses an average headcount from October to June to determine the state special revenue funding of resident population for Special Education. The current projected average is 3,583 students; an increase of 6 students from last year's average of 3,577. Based on the state formula, the district will be funded for up to an average of 3,625 students (12.7% of 28,541 Total BEA Resident FTE Enrollment).

Revenue is projected to be \$1,816,546 over budget. State funding is projected to be \$1,454,723 over budget due to higher enrollment than anticipated; special education overall is currently projected to be 119 FTE above budget. Federal funding is projected to be \$310,423 over budget due to the SPED Medicaid Match projected to come in over budget. Program expenditures are projected to be \$2,216,280 over budget due to increasing costs for specialized contractual instructional, therapy, and nursing services for students. As a result, it is currently projected that the program will end the year over budget by \$399,734.

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

Table 10

Special Education Consolidated Program Summary (Programs 01210, 21XXX, 22XXX, 24XXX and 29000)			
	<u>Budget</u>	<u>Projected</u>	<u>Variance</u> Favorable/ (Unfavorable)
Revenue			
State Funding	\$ 31,054,407	\$ 32,509,130	\$ 1,454,723
Federal Funding	7,224,171	7,534,594	310,423
Other Districts	2,020,000	1,825,000	(195,000)
Other Agencies	-	-	-
Total Revenue	\$ 40,298,578	\$ 41,868,724	\$ 1,570,146
Indirect Charges	(2,215,943)	(2,256,929)	(40,986)
Local Support	10,926,780	11,214,166	287,386
Prior Year Carryover	-	-	-
Total Resources	\$ 49,009,415	\$ 50,825,961	\$ 1,816,546
Expenditures			
Certificated Salaries	\$ 23,447,709	\$ 23,141,919	\$ 305,790
Classified Salaries	8,209,710	8,799,294	(589,584)
Benefits	12,954,765	12,843,967	110,798
Supplies	385,951	510,388	(124,437)
Contractual	3,921,025	5,805,083	(1,884,058)
Travel	62,700	61,209	1,491
Equipment	-	26,107	(26,107)
Internal Transfers (in)/out	27,555	37,728	(10,173)
Total Expenditures	\$ 49,009,415	\$ 51,225,695	\$ (2,216,280)
Transfer Out	-	-	-
Total Use of Resources	\$ 49,009,415	\$ 51,225,695	\$ (2,216,280)
Net Surplus/(Deficit)	\$ -	\$ (399,734)	\$ (399,734)

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.

It is currently projected that program will end the year under budget by \$1,361,591. The program revenue is projected to be \$21,476 over budget. Program expenditures are projected to be \$1,340,115 under budget – salaries and benefits are projected to be \$368,718 and \$269,717 under budget, respectively. In addition, the amount of costs anticipated to be transferred to other programs for non-home-to-school transportation (i.e., field trips, athletic trips, after school activities, etc.) is projected to be \$370,650 over budget.

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

Table 11

Transportation Program Summary			
	<u>Budget</u>	<u>Projected</u>	<u>Variance</u> Favorable/ (Unfavorable)
Revenue			
Local Support	\$ 1,440,084	\$ 1,440,084	\$ -
Local Non-Tax	100,000	109,026	9,026
State Special Purpose	11,468,522	11,481,408	12,886
Total Revenue	\$ 13,008,606	\$ 13,030,518	\$ 21,912
Indirect Charges	(387,824)	(388,260)	(436)
Prior Year Carryover	-	-	-
Total Resources	\$ 12,620,782	\$ 12,642,258	\$ 21,476
Expenditures			
Salaries	\$ 2,916,860	\$ 2,548,142	\$ 368,718
Benefits	1,454,374	1,184,657	269,717
Supplies	771,694	649,471	122,223
Contractual	8,577,867	8,352,525	225,342
Travel	-	3,793	(3,793)
Equipment	-	12,742	(12,742)
Internal Transfers (in)/out	(1,100,013)	(1,470,663)	370,650
Total Expenditures	\$ 12,620,782	\$ 11,280,667	\$ 1,340,115
Transfer Out	-	-	-
Total Use of Resources	\$ 12,620,782	\$ 11,280,667	\$ 1,340,115
Net Surplus/(Deficit)	\$ -	\$ 1,361,591	\$ 1,361,591

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 are projected to be \$21,774 under budget. Expenditures are currently projected to be \$57,686 over budget due to contractual services and equipment projecting to be \$385,858 and \$177,086 over budget, respectively. These accounts are partially offset by certificated salaries and benefits projecting to be under budget by \$255,022 and \$161,513, respectively. It is currently projected that the program will end the year over budget by \$35,912.

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

Table 12

Career-Technical Education Program Summary (Program 31.XXX, 34.XXX, 38.XXX & 45.XXX)			
	Budget	Projected	Variance Favorable/ (Unfavorable)
Revenue			
Sales	\$ 40,000	\$ 58,195	\$ 18,195
State - Apportionment	12,437,634	12,318,611	(119,023)
Federal Special Purpose	255,848	297,461	41,613
Revenue from Other Districts	-	5,000	5,000
Revenue from Other Agencies	-	2,653	2,653
Sale of Equipment	-	11,521	11,521
Total Revenue	\$ 12,733,482	\$ 12,693,441	\$ (40,041)
Indirect Charges	(1,513,682)	(1,490,559)	23,123
Prior Year Carryover	-	38,692	38,692
Total Resources	\$ 11,219,800	\$ 11,241,574	\$ 21,774
Expenditures			
Certificated Salaries	\$ 7,000,098	\$ 6,745,076	\$ 255,022
Classified Salaries	506,625	450,830	55,795
Benefits	2,743,009	2,581,496	161,513
Supplies	710,002	665,999	44,003
Contractual	164,968	550,826	(385,858)
Travel	63,348	71,913	(8,565)
Equipment	2,000	179,086	(177,086)
Internal Transfers (in)/out	29,750	32,260	(2,510)
Total Use of Resources	\$ 11,219,800	\$ 11,277,486	\$ (57,686)
Net Surplus/(Deficit)	\$ -	\$ (35,912)	\$ (35,912)

Categorical Programs

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

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

GENERAL FUND CONCLUSION

Table 13 displays the budget and projections for fund balance, revenues, and expenditures. Currently the district is projected to end the year with a fund balance of approximately \$39,783,202.

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

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

The results of both methods are compared in Appendix B.

Table 13

General Fund	2015-16 Budget	2015-16 Projected	Variance Surplus/(Deficit)
Beginning Fund Balance	\$ 35,081,713	\$ 40,756,452	\$ 5,674,739
Revenue	382,954,272	380,331,610	(2,622,662)
Other Financing Sources	1,700,000	1,070,565	(629,435)
Total Resources Available	419,735,985	422,158,627	2,422,642
Expenditures	390,922,149	382,375,425	8,546,724
Other Financing Uses	-	-	-
Total Use of Resources	390,922,149	382,375,425	8,546,724
Ending Fund Balance	\$ 28,813,836	\$ 39,783,202	\$ 10,969,366

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 annual average and projected average FTE by individual grade level for 2014-15 and 2015-16, and the variances between projected and budgeted average FTE for 2015-16.

Table 14

K-12 Annual Average FTE Enrollment Two Year Comparison					
	(A) 2014-15 Actual	(B) 2015-16 Budget	(C) 2015-16 Projected	(D) Variance (C)-(A)	(E) Variance (C)-(B)
Kindergarten *	1,222	1,141	1,176	(47)	35
Grade 1	2,557	2,388	2,454	(102)	67
Grade 2	2,554	2,488	2,492	(62)	4
Grade 3	2,431	2,529	2,507	76	(22)
Grade 4	2,248	2,422	2,399	151	(23)
Grade 5	2,207	2,195	2,219	12	24
Elementary	13,220	13,162	13,247	28	85
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	2,057	65	46
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)	264
Grade 11	1,749	1,695	1,820	71	125
Grade 12	1,630	1,732	1,626	(4)	(106)
High School	7,431	7,346	7,374	(57)	28
Running Start	224	168	247	23	79
Running Start in High Schools	42	33	0	(42)	(33)
TCC Fresh Start **	168	179	180	12	1
Reengagement Center **	177	157	137	(40)	(20)
Goodwill **	38	30	28	(10)	(1)
Alternative Learning Experience	56	56	57	1	1
Grand Total *	27,431	27,160	27,307	(124)	147
Actual data through May 2016					

* This table does not include funded full day kindergarten FTE

** Open Doors - 1418 Programs

In comparison with 2014-15 annual averages, projected enrollment is projecting an annual average decrease of 124 student FTE.

(Table 14 column (D)):

- Elementary schools (grade K-5) increased by 28 FTE;
- Middle schools (grades 6-8) decreased by 38 FTE;
- High schools (grades 9-12) decreased by 57 FTE;
- Running Start (college level courses) increased by 23 FTE;
- Running Start (college level courses) in TPS high schools decreased by 42 FTE;
- ALE (Alternative Learning Experience) increased by 1 FTE

Open Doors – 1418 Programs

- TCC Fresh Start increased by 12 FTE;
- Reengagement Center decreased by 40 FTE;
- Goodwill decreased by 10 FTE

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

2015-16 is the ninth 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 is currently projected to be 1,047 funded FTE for the current year.

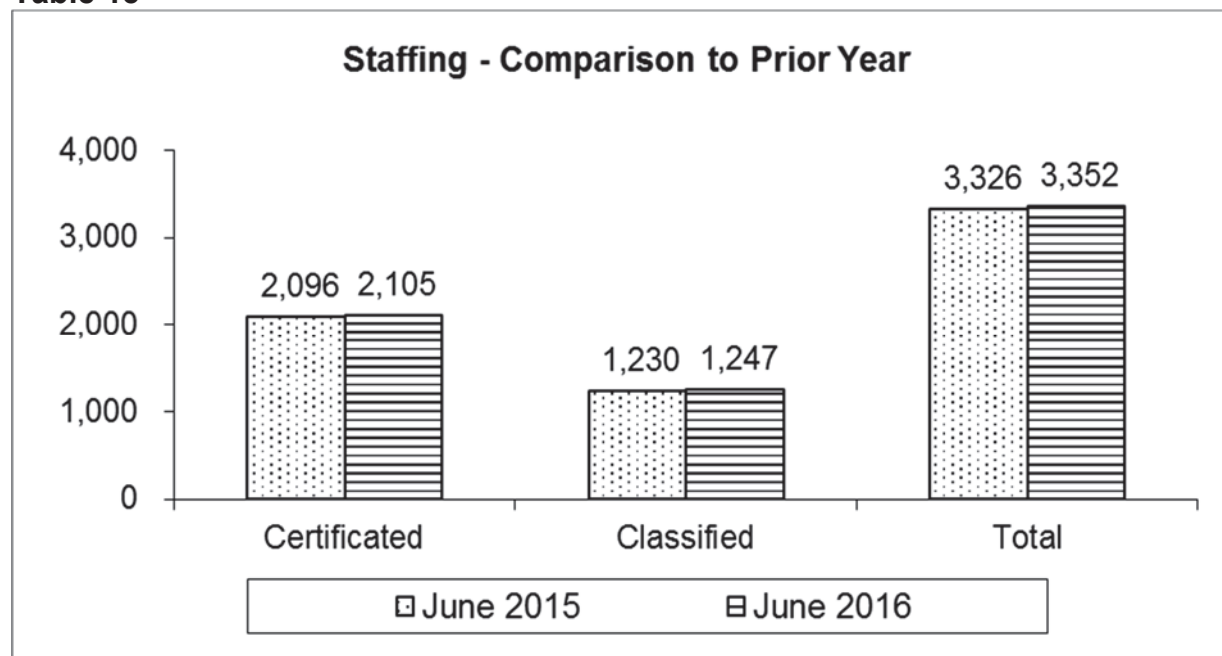
Kindergarten students and students who participate for only part of the year or part of each day are calculated as a portion of an FTE. Any district may choose to serve students more hours per day or per year than the state definition of full time equivalent. However, students who attend classes more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

Open Doors – 1418 Programs, named for the bill establishing a statutory framework for a statewide dropout reengagement system. This program provides education and services to older youth, ages 16-21, which have dropped out of school or are not expected to graduate from high school by the age of 21.

STAFFING

District staffing is divided into two categories: certificated staff – teachers, counselors, librarians, nurses, specialists and principals, and classified staff – classroom aids, secretaries, bus drivers, cooks, custodians, playground staff, maintenance crews, grounds crews, and business support staff. **Table 15** compares the number of filled positions in June 2015 to the number of filled positions in June 2016. The number of certificated staff increased 9 FTE while classified staff increased 17 FTE, respectively from this time last year.

Table 15



As shown in **Table 16**, the number of assigned certificated FTE is 2,105 and classified staff FTE is 1,247. The certificated and classified staffs are below budget by 91 and 72 FTE respectively. These are due to positions being vacant or unfilled for a portion of the year (i.e., late hires, resignations, departmental reorganizations, etc.).

Table 16

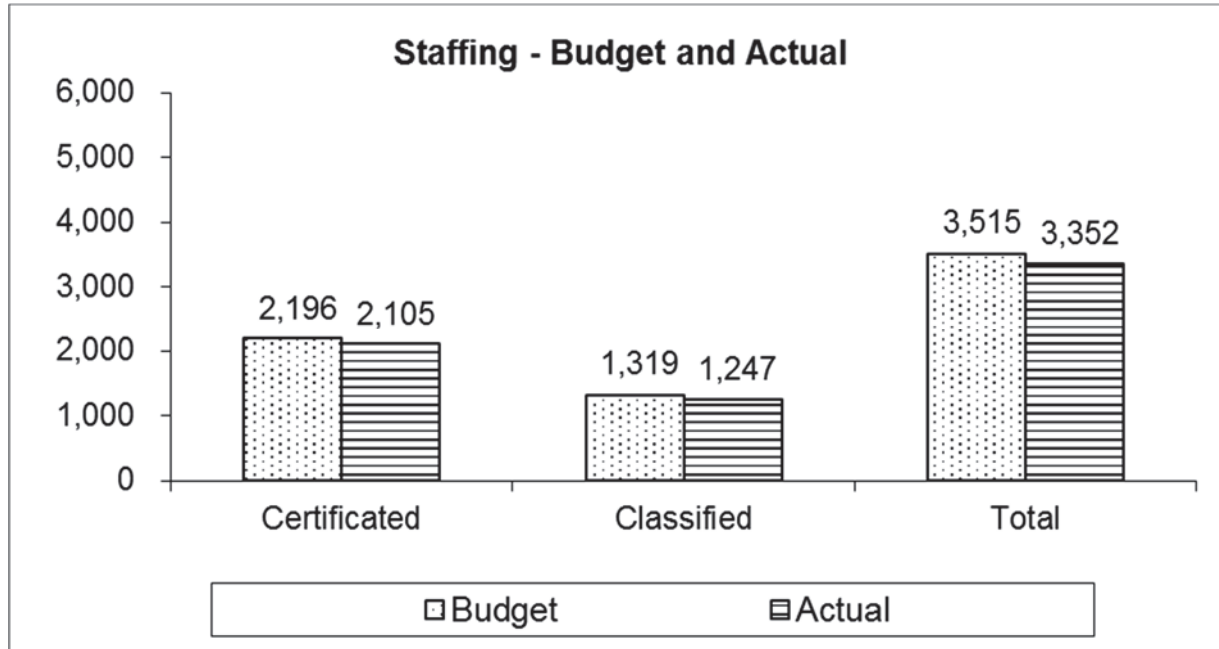


Table 17 compares the number of budgeted FTE to the number of actual FTE by program.

Table 17

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	1,474.46	74.60
Federal Stimulus (10)	-	-	-
Special Education (20)	316.00	311.76	4.24
Vocational Education (30-40)	99.00	93.96	5.04
Compensatory (50-60)	206.54	201.97	4.57
Other Instructional (70)	22.50	20.34	2.16
Support Services (80-90)	3.00	2.97	0.03
Total Certificated	2,196.10	2,105.46	90.64
<u>Classified Staff</u>			
Basic Education (01-03)	288.76	282.08	6.68
Federal Stimulus (10)	-	-	-
Special Education (20)	260.75	246.51	14.24
Vocational Education (30-40)	10.99	8.75	2.24
Compensatory (50-60)	121.67	112.62	9.05
Other Instructional (70)	18.83	20.07	(1.24)
Support Services (80-90)	617.79	576.78	41.01
Total Classified	1,318.79	1,246.81	71.98
<u>Total All Staff</u>	3,514.89	3,352.27	162.62
* Actual data through June 2016			

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

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

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

Run Date: June 17, 2016
Run Time: 3:32 pm
Report ID: TS163.v5

TACOMA SCHOOL DISTRICT NO. 10
Combined Balance Sheet - All Funds
As Of: **May 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	126,210	10,000	0	0	10,610	0	146,820
236: Cash In Bank-Key Bank	885,538	0	0	0	1,670,384	944	2,556,866
237: Cash In Bank-Key Bank/Food Svc	218,489	0	0	0	0	0	218,489
240: Cash On Deposit With County	13,527,133	13,712,954	1,219	29,323,317	139,336	22,731	56,726,690
241: Warrants Outstanding	(2,181,122)	(116,346)	0	0	(4,307)	(4,656)	(2,306,430)
310: Taxes Receivable-Current Year	41,477,411	4,840,387	0	24,932,883	0	0	71,250,681
311: Taxes Receivable-Prior Year	827,810	97,019	0	456,595	0	0	1,381,424
312: Taxes Receivable-Delinquent	686,758	134,842	0	286,853	0	0	1,108,452
320: Due From Other Funds	284,789	0	0	0	2,155	1,600	288,544
330: AR Due From Other Gov't Units	202,847	0	0	0	75	0	202,922
331: AR Grant Claims Due From Other Gov'ts	14,682	0	0	0	0	0	14,682
340: Accounts Receivable	59,509	0	0	0	5,753	0	65,262
341: AR Employee Receivable	0	0	0	0	1,799	0	1,799
410: Inventory-Supplies & Materials	417,086	0	0	0	0	0	417,086
413: Inventory-Printing & Graphics	45,797	0	0	0	0	0	45,797
415: Inventory-Maintenance	221,490	0	0	0	0	0	221,490
425: Inventory-Food Service	1,152,705	0	0	0	0	0	1,152,705
450: Investments	68,430,000	371,950,000	2,254,000	0	583,000	488,000	443,705,000
Total Assets	126,397,132	390,628,856	2,255,219	54,999,649	2,408,805	508,619	577,198,279
Liabilities and Fund Balance							
Liabilities							
601: Liabilities	4,009,078	2,985,672	0	0	176,506	(24,671)	7,146,585
605: Accrued Salaries & Benefits	9,952,698	0	0	0	0	0	9,952,698
606: Est. Property/Liability Ins Payable	2,601,009	0	0	0	0	0	2,601,009
607: Horace Mann Auto Ins Payable	417	0	0	0	0	0	417
608: Nutrition Svcs Prepaid	150,755	0	0	0	0	0	150,755
610: FICA/Medicare Payable	1,169,883	0	0	0	0	0	1,169,883
611: Industrial Insurance Payable	11,711	0	0	0	0	0	11,711
612: Retirement Payable	945,566	0	0	0	0	0	945,566
613: Withholding Tax Payable	(447,644)	0	0	0	0	0	(447,644)
615: Involuntary/Court Ordered Payable	15,607	0	0	0	0	0	15,607
616: Sound Partnership Payable	1,875,057	0	0	0	0	0	1,875,057
617: Maintenance Deduct & Benefits Payable	(670,736)	0	0	0	0	0	(670,736)

Run Date: June 17, 2016
Run Time: 3:32 pm
Report ID: TS163.v5

TACOMA SCHOOL DISTRICT NO. 10
Combined Balance Sheet - All Funds
As Of: **May 31, 2016**

	Governmental Fund Types					Trust Fund	
	General	Capital Projects	Transportation Vehicle	Debt Service	ASB	Private Purpose	Fund Total
Liabilities and Fund Balance							
618: UNUM Life Insurance Payable	90	0	0	0	0	0	90
619: Cancer Insurance Payable	(7,605)	0	0	0	0	0	(7,605)
622: Flex Plan Dependent Care Payable	(25,033)	0	0	0	0	0	(25,033)
623: Flex Plan Medical Payable	42,002	0	0	0	0	0	42,002
624: TSA Payable	22,542	0	0	0	0	0	22,542
625: Flex Plan - Health Savings Account	(24,225)	0	0	0	0	0	(24,225)
627: United Way Payable	8,686	0	0	0	0	0	8,686
629: Veba III/Sick Leave Payable	(3,389)	0	0	0	0	0	(3,389)
630: Salary Deferral	116,629	0	0	0	0	0	116,629
632: Benefits And Voluntary Deductions	260,855	0	0	0	0	0	260,855
636: APA Salary Insurance Payable	61,028	0	0	0	0	0	61,028
637: Est Unemployment Payable	623,182	0	0	0	0	0	623,182
638: Est Compensated Absence Payable	630,954	0	0	0	0	0	630,954
639: Est Industrial Ins Payable	1,656,948	0	0	0	0	0	1,656,948
640: Due To Other Funds	2,292	260,460	0	0	19,930	5,861	288,544
641: AD & D Insurance Payable	(8,594)	0	0	0	0	0	(8,594)
643: Sales Tax Payable	34,037	0	0	0	0	0	34,037
656: Garnishments Payable	21,466	0	0	0	0	0	21,466
657: State Retiree Subsidy Payable	6,270	0	0	0	0	0	6,270
750: Unavailable Revenue	2,963	0	0	0	135	0	3,098
752: Unavailable Revenue-Tuition	113,920	0	0	0	0	0	113,920
753: Unavailable Revenue-Grants	83,645	0	0	0	0	0	83,645
754: Unavailable Rev-Cash Register System	104,125	0	0	0	0	0	104,125
760: Unavailable Revenue -Taxes Receivable	42,991,979	5,072,248	0	25,676,331	0	0	73,740,558
Total Liabilities	66,328,167	8,318,380	0	25,676,331	196,571	(18,809)	100,500,640
Fund Balance							
840: Nonspendable - Inventory & Prepaid Items	3,336,215	0	0	0	0	0	3,336,215
819: Restricted to Fund Purposes	0	0	2,255,219	0	2,212,234	0	4,467,453
821: Restricted for Carryover	716,647	0	0	0	0	0	716,647
830: Restricted for Debt Service	36,523	0	0	29,323,317	0	0	29,359,840
861: Restricted from Bond Proceeds	0	119,003,450	0	0	0	0	119,003,450
862: Restricted from Levy Proceeds	0	11,521,293	0	0	0	0	11,521,293
860: Committed to Debt & Fiscal Mgmt	14,184,280	0	0	0	0	0	14,184,280

Run Date: June 17, 2016
Run Time: 3:32 pm
Report ID: TS163.v5

TACOMA SCHOOL DISTRICT NO. 10
Combined Balance Sheet - All Funds
As Of: **May 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							
870: Committed to Contingencies	1,000,000	0	0	0	0	525,828	1,525,828
820: Assigned to Encumbrances	627,218	0	0	0	0	0	627,218
866: Assigned to Carryover	4,177,037	0	0	0	0	0	4,177,037
868: Assigned to C&I	5,322,060	0	0	0	0	0	5,322,060
875: Assigned to Future Operations	11,356,471	0	0	0	0	0	11,356,471
889: Assigned to Fund Purposes	0	666,219	0	0	0	0	666,219
890: Unassigned Fund Balance	19,312,514	251,119,514	0	0	0	1,600	270,433,627
Total Fund Balance	60,068,965	382,310,476	2,255,219	29,323,317	2,212,234	527,428	476,697,639
Total Liabilities and Fund Balance	126,397,132	390,628,856	2,255,219	54,999,649	2,408,805	508,619	577,198,279

Run Date: June 17, 2016

Run Time: 3:30 pm

Report ID: TS164.v3

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by State Object with % Spent
General Fund As Of: May 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	1,646,752	959,503	63.2	2,502,420	1,232,263	1,270,157	49.2
1 - Credit Transfer	(2,606,255)	(1,646,752)	(959,503)	63.2	(2,502,420)	(1,232,263)	(1,270,157)	49.2
2 - Salaries - Certificated	166,129,906	117,706,246	48,423,660	70.9	180,048,593	124,799,802	55,248,791	69.3
3 - Salaries - Classified	57,781,334	43,041,256	14,740,078	74.5	63,789,142	46,484,443	17,304,699	72.9
4 - Employees Benefits & Payroll Taxes	80,962,293	59,347,801	21,614,492	73.3	90,678,559	65,910,683	24,767,876	72.7
5 - Supplies, Etc.	23,208,046	14,046,425	9,161,621	60.5	17,379,600	13,417,227	3,962,373	77.2
7 - Purchased Services	34,468,465	24,192,471	10,275,994	70.2	37,293,368	26,361,348	10,932,020	70.7
8 - Travel	720,887	692,689	28,198	96.1	855,255	909,876	(54,621)	106.4
9 - Capital Outlay	688,082	192,703	495,379	28.0	877,632	744,687	132,945	84.9
<u>District Total</u>	<u>363,959,013</u>	<u>259,219,591</u>	<u>104,739,422</u>	<u>71.2</u>	<u>390,922,149</u>	<u>278,628,066</u>	<u>112,294,083</u>	<u>71.3</u>

Run Date: June 17, 2016

Run Time: 3:25 pm

Report ID: TS158.v4

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
General Fund As Of: May 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	84,987,425	(942,781)	98.9	100.1
2 - Local Non-Tax	6,126,675	5,433,528	(693,147)	88.7	86.9
3 - State - General Purpose	189,138,119	142,109,946	(47,028,173)	75.1	76.3
4 - State - Special Purpose	58,352,313	37,007,208	(21,345,105)	63.4	65.3
5 - Federal - General Purpose	304,999	255,039	(49,960)	83.6	79.0
6 - Federal - Special Purpose	39,692,322	25,773,818	(13,918,504)	64.9	62.3
7 - Revenue from other Districts	2,020,000	1,567,701	(452,299)	77.6	90.7
8 - Revenue from other Agencies	1,389,639	739,032	(650,607)	53.2	46.3
9 - Other Financing Sources	1,700,000	66,883	(1,633,117)	3.9	0.4
Total Revenue	384,654,272	297,940,580	(86,713,692)	77.5	78.6

Total Resources Available

419,735,985	338,697,031	(81,038,954)	80.7	80.6
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Uses of Resources

Expenditures

01: Basic Education	200,939,901	143,830,196	57,109,705	71.6	71.8
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Run Date: June 17, 2016

Run Time: 3:25 pm

Report ID: TS158.v4

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
General Fund As Of: May 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	345,781	6,559	98.1	79.4
03: Basic Education-1418 Open	2,592,562	1,425,275	1,167,287	55.0	71.5
21: Special Education, State	41,089,057	32,599,823	8,489,234	79.3	79.6
22: SPED Infants & Tod - State	1,032,980	790,655	242,325	76.5	73.3
24: Special Education, Federal	6,887,378	5,188,066	1,699,312	75.3	70.8
31: Career & Tech Ed, State	9,687,267	7,349,890	2,337,377	75.9	74.7
34: Middle School CTE	1,288,613	1,057,795	230,818	82.1	86.7
38: Career & Tech Ed, Federal	243,920	130,243	113,677	53.4	25.3
45: CTE Skills Cntr Trade Ind	0	4,675	(4,675)	100.0	100.0
51: Disadvantaged, Federal	12,696,658	8,027,200	4,669,458	63.2	60.4
52: School Improvement, Federa	1,733,029	1,605,282	127,747	92.6	77.1
55: Learning Assistance Prog,	8,250,498	6,111,666	2,138,832	74.1	68.2
56: State Institutions, Ctrs &	653,180	431,559	221,621	66.1	71.2
57: NegleCTEd & Delinquent	102,758	78,423	24,335	76.3	77.3
58: Special & Pilot Programs	2,066,282	664,132	1,402,150	32.1	47.8
59: Institutions - Adult Jails	0	2,046	(2,046)	100.0	41.5
61: Head Start, Federal	4,687,783	3,983,618	704,165	85.0	71.7
64: Limited English Proficienc	389,632	254,494	135,138	65.3	12.8
65: Transitional Bilingual, St	4,275,723	3,079,374	1,196,349	72.0	75.8
68: Indian Education, Federal	256,649	205,627	51,022	80.1	78.0
69: Other Compensatory Program	26,723	11,313	15,410	42.3	39.5
73: Summer School	500,000	49,720	450,280	9.9	2.3
74: Highly Capable, State	901,312	655,517	245,795	72.7	68.2
79: Other Instructional Pgms	12,357,493	2,576,786	9,780,707	20.9	23.8
89: Community Services	467,543	352,119	115,424	75.3	67.5
97: District-Wide Support	52,600,989	38,064,325	14,536,664	72.4	73.6
98: Nutrition Svcs	12,221,097	10,476,946	1,744,151	85.7	85.7
99: Pupil Transportation	12,620,782	9,275,519	3,345,263	73.5	77.2
Total Expenditures	390,922,149	278,628,066	112,294,083	71.3	71.2
Total Uses of Resources	390,922,149	278,628,066	112,294,083	71.3	71.2
Ending Fund Balance	28,813,836	60,068,965	31,255,129	208.5	238.8
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

Run Date: June 17, 2016

Run Time: 3:25 pm

Report ID: TS158.v4

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
General Fund As Of: May 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	19,147,714	13,648,138	348.2	100.0
821: Restricted for Carryover	500,000	716,647	216,647	143.3	157.3
830: Restricted for Debt Service	0	36,523	36,523	100.0	200.0
866: Assigned to Carryover	150,000	4,177,037	4,027,037	2,784.7	1,511.8
868: Assigned to C&I	0	5,322,060	5,322,060	100.0	100.0
875: Assigned to Future Operations	9,016,122	11,356,471	2,340,349	126.0	259.9
Total Restricted and Assigned FB	9,666,122	21,608,738	11,942,616	223.6	368.0
890: Unassigned Fund Balance	0	19,312,514	19,312,514	100.0	100.0
891: Unassigned for Minimum FB Policy	13,648,138	0	(13,648,138)	0.0	100.0
Total Fund Balance	28,813,836	60,068,965	31,255,129	208.5	238.8

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TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account w/% Received
General Fund As Of: May 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	84,219,603	509,603	100.6	85,570,000	84,987,425	(582,576)	99.3
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	84,219,603	100,221	100.1	85,930,205	84,987,425	(942,781)	98.9
2 - Local Non-Tax								
21000: Tuition & Fees - Unassigned	469,200	1,029,010	559,810	219.3	481,000	971,449	490,449	202.0
21010: Regular Student Fees	50,000	37,961	(12,039)	75.9	50,000	50,606	606	101.2
21730: Summer School - Tuition & Fees	0	160	160	100.0	0	0	0	100.0
21800: Convenience Fee	0	26,895	26,895	100.0	0	30,443	30,443	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	3,625	(46,376)	7.2	10,000	9,784	(216)	97.8
22010: Sale of Supplies & Svcs - FR 1	150,000	200,643	50,643	133.8	160,000	284,804	124,804	178.0
22020: Sale of Supplies & Svcs - FR 2	45,000	48,535	3,535	107.9	100,000	49,255	(50,745)	49.3
22030: Sale of Supplies & Svcs-Schools	0	(135)	(135)	100.0	0	9	9	100.0
22040: Sale of Recoverable Items	110,000	117,865	7,865	107.1	140,000	105,812	(34,188)	75.6
22050: Sale of Supplies & Svcs - Trip 1	150,000	100,876	(49,124)	67.3	170,000	73,391	(96,609)	43.2
22060: Sale of Supplies & Svcs - Trip 2	50,000	16,647	(33,353)	33.3	20,000	146,390	126,390	732.0
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	45,322	(4,678)	90.6	50,000	42,375	(7,625)	84.7
22310: CTE Sales of Goods, Supplies & Svcs	40,000	30,230	(9,770)	75.6	40,000	32,563	(7,437)	81.4
22910: Nutrition Service Sales	1,470,989	1,459,762	(11,227)	99.2	1,484,801	1,526,112	41,311	102.8
22940: NS Sales - Special Events	20,000	4,699	(15,301)	23.5	0	11,482	11,482	100.0
22960: NS Sales - Breakfast	103,277	94,771	(8,506)	91.8	101,301	109,119	7,818	107.7
22990: School Bus Revenue	0	2,095	2,095	100.0	0	2,550	2,550	100.0
23000: Investment Earnings	75,000	22,724	(52,276)	30.3	30,000	90,269	60,269	300.9
25000: Gifts, Grants, & Donations (Local)	200,000	157,663	(42,337)	78.8	200,000	200,233	233	100.1
26000: Fines & Damages	45,000	39,418	(5,582)	87.6	45,000	30,920	(14,080)	68.7
27000: Rentals & Leases	300,000	306,722	6,722	102.2	375,000	256,792	(118,209)	68.5
27020: Facility Use - Utility Surcharge	13,200	13,655	455	103.4	16,450	10,523	(5,927)	64.0
27030: Facility Use - Custodial Labor	248,900	188,498	(60,403)	75.7	261,500	165,486	(96,014)	63.3
27040: Facility Use - Field/Stadium Maint	14,000	9,072	(4,928)	64.8	16,200	11,596	(4,604)	71.6
27050: Facility Use - Security	0	1,293	1,293	100.0	0	0	0	100.0
27060: Facility Use - Theater Tech	21,000	20,479	(521)	97.5	22,700	17,425	(5,275)	76.8
28000: Insurance Recoveries	60,000	46,506	(13,494)	77.5	45,000	30,457	(14,543)	67.7
29000: Local Support Non Tax-Unassigned	1,261,029	601,353	(659,676)	47.7	1,043,723	705,610	(338,113)	67.6
29001: Procurement Card Rebates	150,000	449,900	299,900	299.9	400,000	332,533	(67,467)	83.1

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TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account w/% Received
General Fund As Of: May 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	(225)	(225)	100.0	0	(157)	(157)	100.0
29060: Timber Sales	0	82,542	82,542	100.0	0	3,371	3,371	100.0
29070: CPF Indirect	700,000	0	(700,000)	0.0	700,000	0	(700,000)	0.0
29100: E-Rate Discount	0	86,718	86,718	100.0	0	74,485	74,485	100.0
29220: Advertising Commissions	76,000	2,250	(73,750)	3.0	50,000	0	(50,000)	0.0
29230: Photography Commissions	70,000	51,398	(18,602)	73.4	70,000	49,612	(20,388)	70.9
29240: Vending-Beverage Commissions	19,000	1,471	(17,529)	7.7	1,000	1,327	327	132.7
29250: Vending-Food Commissions	5,000	1,202	(3,798)	24.0	1,000	1,059	59	105.9
29260: Other Commissions/Rebates	70,000	7,001	(62,999)	10.0	10,000	264	(9,736)	2.6
2 - Local Non-Tax	6,111,595	5,310,503	(801,092)	86.9	6,126,675	5,433,528	(693,147)	88.7
3 - State - General Purpose								
31000: Apportionment	152,720,880	115,900,121	(36,820,759)	75.9	173,170,886	129,477,824	(43,693,062)	74.8
31210: Apportionment - Special Ed	5,791,240	4,484,661	(1,306,579)	77.4	6,296,337	4,773,828	(1,522,509)	75.8
33000: Local Effort Assistance	8,570,206	7,121,352	(1,448,854)	83.1	9,670,896	7,858,294	(1,812,602)	81.3
3 - State - General Purpose	167,082,326	127,506,134	(39,576,192)	76.3	189,138,119	142,109,946	(47,028,173)	75.1
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	15,445,019	(5,285,946)	74.5	23,553,615	17,469,082	(6,084,533)	74.2
41220: SPED Infants & Toddlers - State	1,020,521	836,616	(183,905)	82.0	1,204,455	1,027,688	(176,767)	85.3
41550: Learning Assistance	8,136,799	6,003,309	(2,133,490)	73.8	8,653,947	6,403,894	(2,250,053)	74.0
41560: State Institutions, Centers, and Homes - I	472,746	334,691	(138,055)	70.8	611,087	340,947	(270,140)	55.8
41580: Special & Pilot Programs	1,340,182	589,196	(750,986)	44.0	2,088,108	589,361	(1,498,747)	28.2
41590: Institutions - Juveniles in Adult Jail	93,413	56,293	(37,120)	60.3	0	50,469	50,469	100.0
41650: Transitional Bilingual	2,433,259	2,102,672	(330,587)	86.4	2,709,372	2,207,625	(501,747)	81.5
41740: Highly Capable	265,506	200,985	(64,521)	75.7	282,219	211,427	(70,792)	74.9
41980: School Nutrition Services	299,138	235,450	(63,688)	78.7	280,988	204,896	(76,092)	72.9
41990: Transportation - Operations	10,274,371	8,521,108	(1,753,263)	82.9	11,468,522	8,496,344	(2,972,178)	74.1
4 - State - Special Purpose	52,566,900	34,325,341	(18,241,559)	65.3	58,352,313	37,007,208	(21,345,105)	63.4
5 - Federal - General Purpose								
52000: Direct Federal Revenue - Unassigned	310,504	240,208	(70,296)	77.4	304,999	232,138	(72,861)	76.1
53000: Impact Aid - Maintenance & Operations	0	0	0	100.0	0	0	0	100.0
53290: Impact Aid - Special Ed Funding	0	0	0	100.0	0	0	0	100.0
55000: Federal Forests	0	5,202	5,202	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: May 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	245,410	(65,094)	79.0	304,999	255,039	(49,960)	83.6
6 - Federal - Special Purpose								
61000: Special Purpose - OSPI Unassigned	17,000	10,376	(6,624)	61.0	17,000	9,930	(7,070)	58.4
61120: Federal Stimulus - School Improvement	0	2,940	2,940	100.0	0	0	0	100.0
61240: Special Ed - Supplemental	7,466,184	4,195,973	(3,270,211)	56.2	7,224,171	4,326,969	(2,897,202)	59.9
61380: CTE - Carl Perkins Grant	249,746	33,893	(215,853)	13.6	255,848	122,764	(133,084)	48.0
61510: Disadvantaged - Title IA	13,025,174	6,816,988	(6,208,186)	52.3	13,317,524	7,161,662	(6,155,862)	53.8
61520: School Improvement - TII, IV, V & VI	1,854,465	1,254,329	(600,136)	67.6	1,817,774	1,446,790	(370,984)	79.6
61570: Institutions - Neglected & Delinquent	95,796	65,037	(30,759)	67.9	107,783	68,953	(38,830)	64.0
61640: Limited English Proficiency	410,407	32,176	(378,231)	7.8	397,425	159,745	(237,680)	40.2
61890: Other Community Services	102,393	0	(102,393)	0.0	102,393	783	(101,610)	0.8
61910: Regular Lunch Reimbursement	151,176	116,219	(34,957)	76.9	143,102	123,860	(19,242)	86.6
61920: Reduced Price Lunch Reimbursement	691,824	590,273	(101,551)	85.3	723,013	548,187	(174,826)	75.8
61930: Free Lunch Reimbursement	6,773,468	5,562,333	(1,211,135)	82.1	6,827,386	5,151,914	(1,675,472)	75.5
61940: Certified Lunch Reimbursement	224,070	148,112	(75,958)	66.1	176,394	136,237	(40,157)	77.2
61950: Regular Breakfast Reimbursement	17,739	13,696	(4,043)	77.2	16,635	15,860	(775)	95.3
61960: Reduced Price Breakfast Reimbursement	169,822	136,772	(33,050)	80.5	167,633	129,826	(37,807)	77.4
61970: Free Breakfast Reimbursement	2,130,931	1,749,694	(381,237)	82.1	2,137,752	1,567,096	(570,656)	73.3
61980: Free Snack Reimbursement	76,650	48,600	(28,050)	63.4	59,158	51,788	(7,370)	87.5
61990: Fresh Fruit & Vegetable Reimbursement	106,000	101,938	(4,062)	96.2	115,000	87,970	(27,030)	76.5
62610: Head Start	5,180,000	2,894,038	(2,285,962)	55.9	5,180,000	3,928,588	(1,251,412)	75.8
62680: Indian Education - ED	144,196	88,298	(55,898)	61.2	143,331	94,793	(48,538)	66.1
63000: Federal Grants Through Other Entities - U	12,967	15,200	2,233	117.2	0	38,571	38,571	100.0
63210: SPED Medicaid Match	0	69,809	69,809	100.0	0	108,098	108,098	100.0
69980: USDA Commodities	750,000	763,900	13,900	101.9	763,000	493,436	(269,565)	64.7
6 - Federal - Special Purpose	39,650,008	24,710,593	(14,939,415)	62.3	39,692,322	25,773,818	(13,918,504)	64.9
7 - Revenue from other Districts								
71210: Special Education	1,800,000	1,627,407	(172,593)	90.4	2,020,000	1,562,701	(457,299)	77.4
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	1,632,407	(167,593)	90.7	2,020,000	1,567,701	(452,299)	77.6
8 - Revenue from other Agencies								
81000: Governmental Entities	46,200	38,214	(7,986)	82.7	248,441	177,589	(70,852)	71.5
82000: Private Foundations Revenue	184,600	4,600	(180,000)	2.5	0	26,653	26,653	100.0
85000: Educational Service Districts	885,576	474,599	(410,977)	53.6	1,141,198	534,790	(606,408)	46.9

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TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account w/% Received
 General Fund As Of: **May 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	517,413	(598,963)	46.3	1,389,639	739,032	(650,607)	53.2
0	6,275	6,275	100.0	0	66,883	66,883	100.0
1,500,000	0	(1,500,000)	0.0	1,700,000	0	(1,700,000)	0.0
1,500,000	6,275	(1,493,725)	0.4	1,700,000	66,883	(1,633,117)	3.9
<u>354,257,091</u>	<u>278,473,678</u>	<u>(75,783,413)</u>	<u>78.6</u>	<u>384,654,272</u>	<u>297,940,580</u>	<u>(86,713,692)</u>	<u>77.5</u>

Run Date: June 17, 2016

Run Time: 3:19 pm

Report ID:TS152.v3

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: May 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	171,538,095	14,271,620	126,710,519	37,706,074	7,121,501	95.8
01030: BE BECCA Program	0	122,311	8,443	24,817	3,923	93,571	23.5
01040: BE Building Contributions	0	397,378	22,474	137,039	12,999	247,340	37.8
01050: BE Kindergarten Contributions	0	40,451	4,296	31,282	2,513	6,656	83.5
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	555	7,777	1,726	75,497	11.2
01250: BE Campus Security	1,918,935	1,918,935	125,648	1,183,624	342,957	392,354	79.6
01270: BE Secondary Advisory Stipends	50,000	50,000	273	4,586	137	45,277	9.4
01280: BE HS Graduation	71,000	71,000	3,075	5,937	23,384	41,679	41.3
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 Fund Balance - Other	7,188,014	7,188,014	725,244	6,449,934	1,977,209	(1,239,129)	117.2
01440: BE - Non-Instructional	831,356	831,356	67,627	578,563	170,596	82,198	90.1
01460: BE FB Instructional	2,000,000	2,000,000	148,067	1,473,347	490,907	35,746	98.2
01480: BE Innovative Programs	170,326	181,992	15,422	33,527	57,422	91,043	50.0
01650: BE Special Programs	2,342,792	2,657,792	271,032	1,547,779	518,178	591,835	77.7
01660: BE Next Move	0	0	0	0	26	(26)	100.0
01701: BE OP OT Relief-Negotiated	95,000	91,164	0	101,995	0	(10,831)	111.9
01850: BE Student Achievement	179,662	248,446	0	0	15,000	233,446	6.0
01901: BE Running Start	1,173,290	1,670,943	3,911	972,685	528,530	169,728	89.8
01902: BE Fresh Start	0	0	710	710	0	(710)	100.0
01905: BE Int'l Baccalaureate	374,400	374,400	38,286	296,710	65,799	11,891	96.8
01915: BE Bargained Enhancement 5-10	1,240,800	1,240,800	10,897	97,439	15,121	1,128,240	9.1
01940: BE MS Athletic Reserve	0	260,341	0	0	0	260,341	0.0
01990: BE Curriculum & Instruction	2,775,000	2,736,772	175,571	1,792,460	252,870	691,442	74.7
01991: BE Curriculum & Instruction 1x	2,202,827	2,502,827	17,195	408,348	1,068,032	1,026,447	59.0
01992: BE C&I Optional Days	3,775,726	3,667,598	261,553	1,971,044	189,077	1,507,477	58.9
Total 01: Basic Education	200,939,901	199,955,615	16,171,899	143,830,196	43,442,480	12,682,938	93.7
02: Basic Education - ALE							
02000: BE Alternative Learning Exp	352,340	323,510	85,829	345,781	101,091	(123,362)	138.1
Total 02: Basic Education - ALE	352,340	323,510	85,829	345,781	101,091	(123,362)	138.1
03: Basic Education-1418 Open							
03000: Basic Ed - 1418 Open Doors	2,592,562	1,885,062	80,243	1,425,275	391,899	67,888	96.4

Run Date: June 17, 2016

Run Time: 3:19 pm

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TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: May 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 03: Basic Education-1418 Open	2,592,562	1,885,062	80,243	1,425,275	391,899	67,888	96.4
21: Special Education, State							
21000: Special Education - State	40,547,231	41,363,473	3,682,788	32,210,360	10,393,966	(1,240,853)	103.0
21560: SPED - State Safety Net	500,000	500,000	39,694	376,036	116,653	7,312	98.5
21720: SPED - District Settlement	41,826	41,826	0	12,519	0	29,307	29.9
21900: SPED Work Training	0	4,443	383	908	0	3,535	20.4
Total 21: Special Education, State	41,089,057	41,909,742	3,722,865	32,599,823	10,510,618	(1,200,699)	102.9
22: SPED Infants & Tod - State							
22000: SPED Infants & Toddlers-State	1,032,980	1,182,624	87,783	790,655	359,922	32,047	97.3
Total 22: SPED Infants & Tod - State	1,032,980	1,182,624	87,783	790,655	359,922	32,047	97.3
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	5,811,459	510,473	4,421,197	1,405,572	(15,310)	100.3
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	16,839	152,878	46,622	11,841	94.4
24565: SPED Safety Net 14-15	0	0	0	16,221	0	(16,221)	100.0
24566: SPED Safety Net 15-16	867,251	867,251	53,415	534,702	138,914	193,635	77.7
Total 24: Special Education, Federal	6,887,378	6,890,052	580,726	5,188,066	1,591,108	110,878	98.4
31: Career & Tech Ed, State							
31000: CTE Technical Support	134,041	134,041	11,418	105,304	29,484	(747)	100.6
31510: CTE Administration	1,105,892	1,105,892	68,791	696,299	229,666	179,927	83.7
31600: CTE Agriculture & Science	390,442	390,442	35,794	311,928	89,569	(11,056)	102.8
31605: CTE Lincoln Tree Farm Harvest	0	50,040	2,724	20,499	19,863	9,678	80.7
31610: CTE Business Education	1,659,250	1,659,250	131,084	1,227,115	359,151	72,983	95.6
31620: CTE Marketing Education	335,512	335,512	29,803	275,541	75,774	(15,803)	104.7
31630: CTE Diversified Occupations	877,923	877,923	75,433	658,943	188,240	30,740	96.5
31640: CTE Trade & Industry	1,949,308	1,949,308	176,144	1,603,369	416,905	(70,965)	103.6
31650: CTE Family & Consumer Science	1,070,513	1,070,513	93,463	805,399	217,558	47,556	95.6
31670: CTE Technology	966,619	966,619	73,039	670,136	193,154	103,329	89.3
31680: CTE Health Occupations	437,225	437,225	33,499	338,542	94,550	4,132	99.1
31710: CTE Career Guidance	650,479	650,479	52,551	454,152	141,027	55,300	91.5
31901: CTE Running Start	91,225	110,557	0	68,222	30,778	11,557	89.5
31902: CTE Open Doors	18,838	102,713	0	114,440	23,560	(35,287)	134.4
Total 31: Career & Tech Ed, State	9,687,267	9,840,514	783,743	7,349,890	2,109,280	381,344	96.1
34: Middle School CTE							

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General Fund As Of: May 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>
34: Middle School CTE							
34500: CTE Middle School	1,288,613	1,506,576	154,623	1,057,795	298,723	150,059	90.0
Total 34: Middle School CTE	1,288,613	1,506,576	154,623	1,057,795	298,723	150,059	90.0
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	12,560	129,823	8,480	136,138	50.4
38536: Non-Traditional Fields - CTE	0	9,153	0	0	3,363	5,790	36.7
Total 38: Career & Tech Ed, Federal	243,920	283,594	12,560	130,243	11,843	141,508	50.1
45: CTE Skills Cntr Trade Ind							
45640: CTE Skills Center	0	0	0	4,675	1,394	(6,070)	100.0
Total 45: CTE Skills Cntr Trade Ind	0	0	0	4,675	1,394	(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	176,844	1,380,986	472,267	178,536	91.2
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	940,678	6,333,412	2,184,134	2,009,930	80.9
51535: T10-C Homeless Ed 14-15	0	0	0	672	0	(672)	100.0
51536: T10-C Homeless Ed 15-16	36,724	36,724	3,320	30,395	7,759	(1,429)	103.9
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	10,232	79,949	23,926	11,092	90.4
51636: T1-A Priority/Focus Schools 16	0	256,007	25,406	124,075	19,625	112,308	56.1
Total 51: Disadvantaged, Federal	12,696,658	12,966,962	1,156,479	8,027,200	2,707,710	2,232,052	82.8
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	225,267	1,591,332	419,169	585,584	77.4
Total 52: School Improvement, Federa	1,733,029	2,596,085	225,267	1,605,282	419,169	571,635	78.0
55: Learning Assistance Prog,							
55500: Learning Assistance Program	8,250,498	8,956,845	691,825	6,111,666	1,936,789	908,390	89.9
Total 55: Learning Assistance Prog,	8,250,498	8,956,845	691,825	6,111,666	1,936,789	908,390	89.9
56: State Institutions, Ctrs &							
56510: Remann Hall	653,180	653,180	46,989	431,559	132,125	89,496	86.3
Total 56: State Institutions, Ctrs &	653,180	653,180	46,989	431,559	132,125	89,496	86.3
57: NegleCTEd & Delinquent							
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	11,024	77,667	23,298	26,047	79.5

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Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: May 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 57: NegleCTEd & Delinquent	102,758	127,011	11,024	78,423	23,298	25,291	80.1
58: Special & Pilot Programs							
58020: Collection of Evidence	25,000	26,521	844	19,192	1,320	6,009	77.3
58060: HSPE Testing	0	46,070	0	0	0	46,070	0.0
58079: Certification Bonus	1,594,935	1,594,935	0	0	0	1,594,935	0.0
58085: Academic Acceleration	0	14,603	0	0	0	14,603	0.0
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	1,623	1,623	21,130	1,162	95.1
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	59,781	324,068	89,710	5,587	98.7
58216: Jobs for Washington Grad 15-16	0	14,954	410	2,196	0	12,758	14.7
58226: IB Registration Fee Reimb-Foss	0	3,985	0	0	0	3,985	0.0
58316: Beginning Ed Support Team	0	275,701	34,264	173,441	22,571	79,689	71.1
58564: College Readiness Init. 14-15	0	36,637	4,466	4,466	5,800	26,371	28.0
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	28,602	999	8,008	2,187	18,407	35.6
58656: Admin Interm Program 15-16	0	21,400	467	11,431	829	9,139	57.3
58666: Recruiting Wash Teachers 15-16	0	19,860	2,176	5,972	189	13,699	31.0
58676: WA 1st Robotics Competition 16	0	10,600	0	9,840	0	760	92.8
58686: WA FIRST-FIRST Lego League 16	0	4,584	0	975	0	3,609	21.3
58696: WA FIRST- FIRST Tech Challenge	0	6,778	0	5,199	0	1,579	76.7
58776: TPEP Teacher Training Funds 16	0	128,819	0	76,447	0	52,372	59.3
Total 58: Special & Pilot Programs	2,066,282	2,726,731	105,030	664,132	143,736	1,918,863	29.6
59: Institutions - Adult Jails							
59100: Inst - Juveniles in Adult Jail	0	82,668	728	2,046	0	80,622	2.5
Total 59: Institutions - Adult Jails	0	82,668	728	2,046	0	80,622	2.5
61: Head Start, Federal							
61515: Head Start Regular 14-15	0	1,529,491	0	1,464,927	1,592	62,972	95.9
61516: Head Start Regular 15-16	4,638,706	4,638,706	371,241	2,434,384	942,648	1,261,674	72.8
61525: Head Start Training 14-15	0	12,074	0	11,995	903	(824)	106.8
61526: Head Start Training 15-16	49,077	49,077	26,979	72,313	10,000	(33,236)	167.7
Total 61: Head Start, Federal	4,687,783	6,229,348	398,220	3,983,618	955,144	1,290,586	79.3
64: Limited English Proficienc							
64506: Limited English 15-16	389,632	389,632	30,959	254,494	31,113	104,025	73.3

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Statement Of Expenditures by Program w/Encumbrances
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<u>Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Current Month</u>	<u>Current Year Year to Date</u>	<u>Encumbrance</u>	<u>Unspent / Unencumbered</u>	<u>Percent Expended</u>
Total 64: Limited English Proficiency	389,632	389,632	30,959	254,494	31,113	104,025	73.3
65: Transitional Bilingual, St							
65000: Transitional Bilingual	4,275,723	4,707,072	362,067	3,079,374	986,331	641,367	86.4
Total 65: Transitional Bilingual, St	4,275,723	4,707,072	362,067	3,079,374	986,331	641,367	86.4
68: Indian Education, Federal							
68506: Indian Education 15-16	256,649	232,409	23,434	205,627	51,111	(24,329)	110.5
68507: Indian Education 16-17	0	28,723	0	0	0	28,723	0.0
Total 68: Indian Education, Federal	256,649	261,132	23,434	205,627	51,111	4,394	98.3
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	0	7,534	0	7,071	51.6
Total 69: Other Compensatory Program	26,723	41,328	0	11,313	0	30,015	27.4
73: Summer School							
73000: Summer School - District	500,000	595,371	7,482	24,175	249,604	321,592	46.0
73010: Summer School - Buildings	0	509	0	0	215	294	42.2
73110: Summer School-Credit Retrieval	0	0	0	496	0	(496)	100.0
73120: Summer School-Transition	0	0	0	19,150	0	(19,150)	100.0
73130: Summer School-Targeted	0	0	0	5,900	0	(5,900)	100.0
Total 73: Summer School	500,000	595,880	7,482	49,720	249,819	296,341	50.3
74: Highly Capable, State							
74000: Highly Capable	901,312	902,606	63,213	655,517	185,789	61,300	93.2
Total 74: Highly Capable, State	901,312	902,606	63,213	655,517	185,789	61,300	93.2
79: Other Instructional Pgms							
79000: Other Instructional Programs	8,961,390	1,694,821	0	0	0	1,694,821	0.0
79010: Tuition Based Preschool	481,000	578,846	36,512	334,191	89,970	154,685	73.3
79040: Head Start Contributions	0	531	320	320	120	91	82.9
79076: Healthy Schools Program 15-16	0	4,500	0	0	0	4,500	0.0
79106: Early Childhood Ed 15-16	1,112,600	1,120,621	83,155	684,114	212,719	223,788	80.0
79136: Edge Foundation Grant 15-16	0	17,500	3,665	24,347	8,670	(15,517)	188.7
79155: Korean Language Initiative	0	413	0	460	0	(47)	111.3
79166: City Truancy Grant 15-16	48,000	48,000	6,824	48,006	3,097	(3,103)	106.5
79172: Youth Service America 11-12	0	0	515	515	0	(515)	100.0
79205: JROTC - Army 14-15	0	0	0	2,520	0	(2,520)	100.0
79206: JROTC - Army 15-16	364,469	364,469	36,673	254,012	78,599	31,858	91.3
79226: Refugee Impact 15-16	17,000	10,000	0	7,500	0	2,500	75.0

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General Fund As Of: May 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>
79: Other Instructional Pgms							
79265: JROTC - Navy 14-15	0	0	0	840	0	(840)	100.0
79266: JROTC - Navy 15-16	211,850	211,850	16,497	155,932	46,809	9,109	95.7
79270: JROTC - Navy Start Up	0	1,581	300	1,005	0	576	63.6
79296: JROTC - Navy Orientation 15-16	0	4,373	535	7,424	240	(3,291)	175.3
79310: SPED Community Preschool	0	115,576	219	22,552	0	93,024	19.5
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	286	4,145	520	2,751	62.9
79345: Gates AP/IB Support	0	21,751	2,869	2,869	497	18,385	15.5
79386: ECEAP USDA Meals/Snacks 15-16	15,000	0	0	0	0	0	100.0
79441: Washington STEM-Lincoln	0	284	0	229	0	55	80.6
79453: Family Literacy Project	0	11,500	0	0	0	11,500	0.0
79464: Muckelshoot Indian Tribe	0	72	72	72	0	0	100.1
79496: Tacoma Truancy Center 15-16	65,354	65,354	4,308	21,761	12,705	30,888	52.7
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	15,605	142,179	45,913	10,077	94.9
79535: JROTC - Marines 14-15	0	0	0	1,680	0	(1,680)	100.0
79536: JROTC - Marines 15-16	206,917	206,917	16,422	144,872	45,498	16,547	92.0
79580: Curriculum Fundraising	0	691,474	13,030	437,737	40,688	213,049	69.2
79585: International Exchange Program	0	0	7,091	24,108	18,910	(43,018)	100.0
79590: Read 2 Me (formerly Werlin)	42,247	42,247	0	23,333	11,667	7,247	82.8
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	2,557	24,434	9,393	134,022	20.2
79636: WaKIDS Implementation 15-16	0	4,486	0	0	3,562	924	79.4
79656: WaKIDS 15-16	13,598	13,598	0	471	0	13,127	3.5
79685: Partners in Science Supp Progr	0	7,000	0	8,049	0	(1,049)	115.0
79693: Lincoln Ctr Gates Grant	0	24,795	0	2,890	0	21,905	11.7
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	4,831	0	33,269	12.7
79754: Greater Tacoma Community Fdtn	0	3,335	0	1,273	35	2,027	39.2
79755: Tacoma Schools Fdtn Awards	0	17,000	(190)	12,437	0	4,563	73.2
79780: Hilltop Artists	172,184	172,184	14,349	114,789	57,395	0	100.0
79796: GRADS-Early Achievers Proj. 16	0	9,534	769	3,241	83	6,209	34.9
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	0	7,915	94,322	100,004	50.6

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Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: May 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>
79: Other Instructional Pgms							
79825: Early Warning Indicator System	0	7,000	0	0	0	7,000	0.0
79826: Early Warning Indicator Sys Y2	0	20,000	104	8,499	297	11,204	44.0
79835: Green Partnership - Sherman	0	7,000	0	0	0	7,000	0.0
79850: Arts Collaboration	31,425	31,425	5,000	19,814	676	10,935	65.2
79866: Transcript Grid Placement Proj	0	7,693	0	7,693	0	0	100.0
79946: Bridge to College Courses	0	45,000	186	186	0	44,814	0.4
Total 79: Other Instructional Pgms	12,357,493	6,215,372	267,674	2,576,786	782,385	2,856,201	54.0
89: Community Services							
89010: Facility Use	190,800	190,800	26,129	191,832	11,858	(12,889)	106.8
89020: Facility Use - Fields	9,150	9,150	2,489	10,363	1,139	(2,352)	125.7
89030: Facility Use - Swim Pools	9,300	9,300	1,333	12,077	0	(2,777)	129.9
89040: Facility Use - Stadiums	34,100	34,100	1,799	10,356	111	23,633	30.7
89050: Facility Use - Theaters	73,500	73,500	9,934	86,725	3,349	(16,574)	122.5
89060: Facility Use - Other	48,300	48,300	4,258	40,767	6,078	1,455	97.0
89150: Summer Nutrition Svcs	102,393	102,393	0	0	0	102,393	0.0
Total 89: Community Services	467,543	467,543	45,943	352,119	22,535	92,889	80.1
97: District-Wide Support							
97000: District-Wide Support	49,964,624	51,743,238	4,356,063	35,612,578	12,998,938	3,131,722	93.9
97090: DWS Tech General Admin	1,700,000	1,700,000	1,445	1,574,956	38,160	86,884	94.9
97093: DWS Tech Util/Net	131,027	131,027	13,084	284,022	86,305	(239,300)	282.6
97580: DWS Security	805,338	805,938	70,756	592,769	167,583	45,586	94.3
Total 97: District-Wide Support	52,600,989	54,380,203	4,441,348	38,064,325	13,290,986	3,024,892	94.4
98: Nutrition Svcs							
98000: Nutrition Services	12,221,097	12,221,097	1,532,957	10,469,843	1,768,368	(17,115)	100.1
98030: Nutrition Svcs - Summer	0	0	464	7,103	72,899	(80,002)	100.0
Total 98: Nutrition Svcs	12,221,097	12,221,097	1,533,421	10,476,946	1,841,267	(97,116)	100.8
99: Pupil Transportation							
99000: Pupil Transportation	13,327,209	13,387,832	1,126,202	9,522,463	2,541,524	1,323,845	90.1
99110: Transportation - Ex Curr	331,216	331,216	39,304	251,934	48,901	30,382	90.8
99120: Transportation - Field Trips	(1,037,643)	(1,094,883)	(60,791)	(508,290)	26,644	(613,237)	44.0
99440: Transportation - Fund Balance	0	0	0	9,412	164	(9,577)	100.0
Total 99: Pupil Transportation	12,620,782	12,624,165	1,104,715	9,275,519	2,617,233	731,413	94.2

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TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: May 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>
<u>District Total</u>	390,922,149	390,922,149	32,196,089	278,628,066	85,194,897	27,099,185	93.1

ASSOCIATED STUDENT BODY FUND

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

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TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
Associated Student Body Fund As Of: May 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>
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	675,964	(543,864)	55.4	48.7
2 - Athletics	288,500	219,922	(68,578)	76.2	67.1
3 - Classes	394,880	227,423	(167,457)	57.6	54.4
4 - Clubs	2,077,090	610,198	(1,466,892)	29.4	22.6
6 - Private Money	132,710	14,010	(118,700)	10.6	4.8
Total Revenue	4,113,008	1,747,517	(2,365,491)	42.5	35.6
Total Resources Available	5,812,585	3,688,854	(2,123,731)	63.5	57.4
Uses of Resources					
Expenditures					
1 - General Student Body	1,313,478	572,482	740,996	43.6	48.0
2 - Athletics	288,080	247,876	40,204	86.0	59.6
3 - Classes	314,036	149,465	164,571	47.6	48.7
4 - Clubs	1,833,366	501,806	1,331,560	27.4	23.7
6 - Private Money	132,710	4,991	127,719	3.8	2.1
Total Expenditures	3,881,670	1,476,620	2,405,050	38.0	35.4
Total Uses of Resources	3,881,670	1,476,620	2,405,050	38.0	35.4
Ending Fund Balance	1,930,915	2,212,234	281,319	114.6	107.8

Run Date: June 17, 2016

Run Time: 3:10 pm

Report ID: TS157.v5

TACOMA SCHOOL DISTRICT NO. 10
ASB Statement Of Revenue and Expenditure by BRC
Associated Student Body Fund May 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	217	0	0	1,107	0	1,107
101 Arlington	989	501	526	2,010	964	0	964
103 Birney	10,725	2,301	4,179	4,700	8,847	0	8,847
104 Blix	2,242	260	1,410	900	1,093	0	1,093
105 Boze	4,742	8,795	5,069	25,990	8,469	0	8,469
107 Browns Pt	12,148	16,028	3,005	46,940	25,170	0	25,170
109 Bryant	6,391	2,280	1,187	13,900	7,484	0	7,484
110 Crescent Hts	878	1	18	40	861	0	861
113 DeLong	11,974	5,564	10,723	19,906	6,814	0	6,814
115 Downing	7,556	14,395	6,067	19,800	15,884	0	15,884
117 Edison	4,708	1,365	2,110	1,400	3,963	0	3,963
119 Fawcett	8,820	30,120	31,697	28,135	7,243	0	7,243
121 Fern Hill	278	0	0	9,000	278	0	278
123 Franklin	3,786	12,767	8,435	9,500	8,118	0	8,118
125 Geiger	3,212	3,202	2,576	4,800	3,838	0	3,838
133 Jefferson	3,329	62	97	10,000	3,294	0	3,294
135 Larchmont	6,176	3,109	6,648	14,000	2,637	0	2,637
137 Lister	8,261	2,492	3,752	20,750	7,002	0	7,002
139 Lowell	4,118	4,338	731	3,900	7,725	0	7,725
143 Lyon	3,748	1,478	1,797	2,700	3,429	0	3,429
147 Manitou Pk	4,221	6,170	5,848	5,740	4,543	0	4,543
149 Mann	310	38	15	200	332	0	332
151 McCarver	3,507	937	44	2,000	4,400	0	4,400
157 NE Tacoma	5,505	10,642	10,047	22,400	6,101	0	6,101
163 Pt Defiance	15,529	11,707	17,509	23,100	9,727	0	9,727
165 Reed	2,065	7,562	4,423	2,900	5,203	0	5,203
169 Roosevelt	2,885	473	16	2,800	3,342	0	3,342
175 Sheridan	9,540	13,589	11,505	16,000	11,623	0	11,623
177 Sherman	4,867	10,222	11,624	13,600	3,464	0	3,464
179 Stanley	2,129	2	715	2,000	1,416	0	1,416
181 Skyline	9,144	14,335	6,796	23,125	16,683	0	16,683
185 Washington	85	35,709	30,799	19,600	4,995	0	4,995
187 Whitman	1,632	1,362	1,387	4,850	1,607	0	1,607
189 Whittier	6,982	7,818	6,774	22,000	8,026	0	8,026
200 Giaudrone	48,270	44,375	28,956	67,410	63,689	0	63,689
202 Baker	92,722	62,002	18,438	80,893	136,287	0	136,287
206 Gray	73,735	56,274	54,360	93,300	75,649	0	75,649

Run Date: June 17, 2016

Run Time: 3:10 pm

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TACOMA SCHOOL DISTRICT NO. 10
ASB Statement Of Revenue and Expenditure by BRC
Associated Student Body Fund May 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	18	0	0	16,280	0	16,280
210 Jason Lee	35,192	18,208	25,339	54,700	28,062	0	28,062
212 Mason	51,913	25,781	10,497	80,000	67,197	0	67,197
216 Meeker	100,380	90,578	83,120	224,022	107,837	0	107,837
218 Stewart	37,929	26,873	16,145	40,250	48,657	0	48,657
220 Truman	60,095	69,270	43,315	88,175	86,050	0	86,050
221 First Creek	22,939	31,785	20,028	33,500	34,696	0	34,696
224 Foss	83,065	99,240	105,886	109,540	76,419	0	76,419
226 Lincoln	141,812	188,359	124,271	443,750	205,901	0	205,901
228 Mt Tahoma	247,040	148,121	166,677	405,977	228,484	0	228,484
230 Stadium	289,997	326,563	266,505	772,843	350,054	0	350,054
232 Wilson	318,609	162,771	166,139	761,065	315,242	0	315,242
234 Oakland	1,393	2,309	1,484	1,210	2,217	0	2,217
237 Tacoma School For The Arts	30,860	29,688	36,511	55,659	24,037	0	24,037
239 Science & Math Institute	23,743	19,793	10,866	31,690	32,670	0	32,670
607 Career & Technical Education	28,175	32	0	0	28,207	0	28,207
617 ASB Athletics & Activities	44,733	87,960	76,693	117,000	56,000	0	56,000
734 Young Ambassadors	19,103	27,677	23,862	22,000	22,918	0	22,918
<u>District Total</u>	<u>1,941,337</u>	<u>1,747,517</u>	<u>1,476,620</u>	<u>3,881,670</u>	<u>2,212,234</u>	<u>0</u>	<u>2,212,234</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 has begun. The second phase of the Wilson High School replacement and modernization is a continuation of the Phase I replacement project completed in August 2006. A portion of the project included 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 will open in September 2016. Gym and pool area upgrades will be completed this fall. Construction has begun on a new track and field, which will be 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 breaks ground in July 2016 with students expected to move 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 will feature 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 reopens 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 will begin the 2016-17 school year at Whittier Elementary before transitioning to the new Wainwright building no later than January 3, 2017. The new Wainwright will feature 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 is expected to reach 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 will break 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.
- Brown's 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

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 Run Time: 3:36 pm
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TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
Capital Projects Fund As Of: May 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>
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	10,000,040	50,040	100.5	101.7
2 - Local Non-Tax	491,700	1,859,516	1,367,816	378.2	190.0
4 - State - Special Purpose	13,160,000	95,166	(13,064,834)	0.7	26.5
9 - Other Financing Sources	320,500,000	321,099,306	599,306	100.2	100.2
Total Revenue	344,101,700	333,054,028	(11,047,672)	96.8	97.3
Total Resources Available	459,702,000	464,244,990	4,542,990	101.0	98.0
Uses of Resources					
Expenditures					
12 - Site Improvements	1,101,700	799,406	302,294	72.6	281.4
21 - New Buildings	41,612,850	13,732,817	27,880,033	33.0	17.5
22 - Remodeled Buildings	117,068,310	57,664,530	59,403,780	49.3	20.0
31 - Initial Equipment	19,417,140	5,440,647	13,976,493	28.0	28.5
35 - Instructional Technology	0	2,854,316	(2,854,316)	100.0	100.0
51 - Sale of Real Estate	0	18,424	(18,424)	100.0	100.0
52 - MODIFY REPORT FOR DESC	0	16,447	(16,447)	100.0	100.0
61 - Bond/Levy Issuance-Election	350,000	1,407,927	(1,057,927)	402.3	100.0
Total Expenditures	179,550,000	81,934,514	97,615,486	45.6	27.9
Total Uses of Resources	179,550,000	81,934,514	97,615,486	45.6	27.9
Ending Fund Balance	280,152,000	382,310,476	102,158,476	136.5	166.1

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Run Time: 3:36 pm
Report ID: TS159.v7

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
Capital Projects Fund As Of: May 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	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
889: Assigned to Fund Purposes	600,300	251,785,733	251,185,433	1,943.3	11,290.6
Total Assigned Fund Balance	600,300	251,785,733	251,185,433	41,943.3	13,547.1
Total Ending Fund Balance	115,600,300	382,310,476	266,710,176	330.7	192.4

Run Date: June 17, 2016
Run Time: 3:35 pm
Report ID: TS156.v4

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account
Capital Projects Fund May 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	12,684,200	12,894,872	210,672	101.7	9,950,000	10,000,040	50,040	100.5
1 - Local Taxes	12,684,200	12,894,872	210,672	101.7	9,950,000	10,000,040	50,040	100.5
2 - Local Non-Tax								
23000: Investment Earnings	165,000	172,081	7,081	104.3	350,300	1,739,746	1,389,446	496.6
27000: Rentals & Leases	0	145,293	145,293	100.0	139,400	118,407	(20,993)	84.9
29050: Mitigation Fees	2,000	0	(2,000)	0.0	2,000	1,364	(636)	68.2
2 - Local Non-Tax	167,000	317,374	150,374	190.0	491,700	1,859,516	1,367,816	378.2
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	702,364	(3,647,636)	16.1	13,160,000	95,166	(13,064,834)	0.7
4 - State - Special Purpose	4,350,000	1,152,364	(3,197,636)	26.5	13,160,000	95,166	(13,064,834)	0.7
8 - Revenue from other Agencies								
81000: Governmental Entities	0	57,905	57,905	100.0	0	0	0	100.0
8 - Revenue from other Agencies	0	57,905	57,905	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>	97,701,200	95,094,131	(2,607,069)	97.3	344,101,700	333,054,028	(11,047,672)	96.8

TRANSPORTATION VEHICLE FUND

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

Currently, the district maintains a fleet of 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 is projected to receive \$708,673 in depreciation from the state for district buses. The district is planning to replace five buses in 2015-16 and five 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: June 17, 2016

Run Time: 3:41 pm

Report ID: TS162.v4

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
Transportation Vehicle Fund As Of: May 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					
Total Committed and Assigned FB	<u>0</u>	<u>0</u>	<u>0</u>	<u>100.0</u>	<u>96.0</u>
Total Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>100.0</u>	<u>96.0</u>
Revenue					
2 - Local Non-Tax	3,000	4,202	1,202	140.1	43.9
4 - State - Special Purpose	575,000	0	(575,000)	0.0	0.0
9 - Other Financing Sources	10,000	0	(10,000)	0.0	39.5
Total Revenue	<u>588,000</u>	<u>4,202</u>	<u>(583,798)</u>	<u>0.7</u>	<u>1.1</u>
Total Resources Available	<u>588,000</u>	<u>4,202</u>	<u>(583,798)</u>	<u>0.7</u>	<u>82.2</u>
Uses of Resources					
Expenditures					
910: Barcoded Equipment	1,610,000	0	1,610,000	0.0	100.0
Total Expenditures	<u>1,610,000</u>	<u>0</u>	<u>1,610,000</u>	<u>0.0</u>	<u>98.2</u>
Total Uses of Resources	<u>1,610,000</u>	<u>0</u>	<u>1,610,000</u>	<u>0.0</u>	<u>98.2</u>
Ending Fund Balance	<u>(1,022,000)</u>	<u>4,202</u>	<u>1,026,202</u>	<u>(0.4)</u>	<u>71.1</u>

Run Date: June 17, 2016
Run Time: 3:33 pm
Report ID: TS156.v4

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account
Transportation Vehicle Fund May 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	2,193	(2,807)	43.9	3,000	4,202	1,202	140.1
2 - Local Non-Tax	5,000	2,193	(2,807)	43.9	3,000	4,202	1,202	140.1
4 - State - Special Purpose								
44990: Transportation - Depreciation	550,000	0	(550,000)	0.0	575,000	0	(575,000)	0.0
4 - State - Special Purpose	550,000	0	(550,000)	0.0	575,000	0	(575,000)	0.0
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	6,147	(558,853)	1.1	588,000	4,202	(583,798)	0.7

DEBT SERVICE FUND

The Debt Service Fund is used to account for the accumulation of resources for and the payment of matured general long-term debt principal, interest, and related expenditures. Current year principal and interest payments on the District's outstanding Unlimited Tax General Obligation (UTGO) bonds are paid using property taxes as the primary revenue source. Principal and interest payments on the outstanding bonds are made twice a year; in December and June.

In October, 2015, the district issued \$320M in bonds, which was the remaining balance of the \$500M bond authority passed by voters in February, 2013. The \$320M in bond proceeds was deposited to the Capital Projects Fund for bond construction projects. Property taxes collected in the Debt Service Fund will pay the interest and principal payments on these new bonds, and these new bonds are scheduled to be paid off in December, 2039. The bonds sold at a considerable premium. Coupon interest rates on the new bonds is 2.0 or 5.0 percent, depending on the maturity date; the bond yield ranges from .35 – 3.190 percent.

Taking advantage of favorable market rates during the October bond sale, the district also refunded the remaining balance of its 2005A bonds (\$104M) by issuing new lower interest bonds with a par amount of \$95.2M. The district realized a net present value savings of \$11.59M, which was greater than an 11 percent savings on the old debt, by refinancing the 2005A bonds. The average coupon on the refunded bonds was 5.0 percent; the average coupon on the refunded bonds was 4.284044 percent.

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

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

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

Run Date: June 17, 2016

Run Time: 3:43 pm

Report ID: TS160.v5

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
Debt Service Fund As Of: May 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	48,990,547	(848,998)	98.3	112.5
2 - Local Non-Tax	18,000	19,720	1,720	109.6	194.7
9 - Other Financing Sources	110,515,000	104,407,839	(6,107,161)	94.5	101.1
Total Revenue	160,372,545	153,418,106	(6,954,439)	95.7	104.3
Total Resources Available	175,872,545	168,934,748	(6,937,797)	96.1	105.2
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	25,575,000	10,185,000	71.5	94.5
730: Interest Payments	23,069,125	5,184,581	17,884,544	22.5	56.0
790: Contractual Services - Other	750,000	0	750,000	0.0	0.0
Total Expenditures	170,094,125	30,759,581	139,334,544	18.1	91.1
535: Other Financing Uses	0	108,851,850	(108,851,850)	100.0	100.0
Total Uses of Resources	170,094,125	139,611,431	30,482,694	82.1	91.1
Ending Fund Balance	5,778,420	29,323,317	23,544,897	507.5	273.0

Run Date: June 17, 2016
Run Time: 3:37 pm
Report ID: TS156.v4

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account
DFG/LTDG Fund May 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	41,985,866	4,666,556	112.5	49,839,545	48,990,547	(848,998)	98.3
1 - Local Taxes	37,319,310	41,985,866	4,666,556	112.5	49,839,545	48,990,547	(848,998)	98.3
2 - Local Non-Tax								
23000: Investment Earnings	7,500	14,603	7,103	194.7	18,000	19,720	1,720	109.6
2 - Local Non-Tax	7,500	14,603	7,103	194.7	18,000	19,720	1,720	109.6
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>136,365,469</u>	<u>5,673,659</u>	<u>104.3</u>	<u>160,372,545</u>	<u>153,418,106</u>	<u>(6,954,439)</u>	<u>95.7</u>

APPENDIX A

Year To Date Budget vs. Year To Date Actual

Table 1 & 2 displays the year to date budget versus year to date actual for both revenues and expenditures. The budget spread is calculated using a weighted average based upon the last three years (Fiscal Years 12/13, 13/14, & 14/15) of actual data. The weighted average is applied to the current year budget to derive at the year to date budget amount as displayed in Tables 1 & 2. Due to the unpredictable nature of revenues and expenditures, the year to date budget may not truly reflect the operations of the district from year to year.

Table 1 Year To Date Revenues

Revenue Sources	Year To Date Budget	Percent of Total	Year To Date Actual	Percent of Total	Variance over/(under)
Local Taxes	\$ 82,852,474	28.13%	\$ 84,987,425	28.52%	\$ 2,134,951
Local Non-Tax	4,889,917	1.66%	5,433,528	1.82%	543,611
State, General Purpose	134,960,329	45.82%	142,109,946	47.70%	7,149,617
State, Special Purpose	40,426,837	13.73%	37,007,208	12.42%	(3,419,629)
Federal, General Purpose	234,766	0.08%	255,039	0.09%	20,273
Federal, Special Purpose	28,858,901	9.80%	25,773,818	8.65%	(3,085,083)
Revenue - Other District	1,518,156	0.52%	1,567,701	0.53%	49,545
Revenue - Other Agencies	801,438	0.27%	739,032	0.25%	(62,406)
Revenue - Other Financing	-	0.00%	66,883	0.02%	66,883
Total Revenue	\$ 294,542,818	100.00%	\$ 297,940,580	100.00%	\$ 3,397,762

Table 2 Year To Date Expenditures

Expenditure Objects	Year To Date Budget	Percent of Total	Year To Date Actual	Percent of Total	Variance (over)/under
Certificated Salaries	\$ 130,389,013	45.71%	\$ 124,799,802	44.79%	\$ 5,589,211
Classified Salaries	45,875,134	16.08%	46,484,443	16.68%	(609,309)
Employee Benefits	67,079,817	23.52%	65,910,683	23.66%	1,169,134
Supplies and Materials	14,124,973	4.95%	13,417,227	4.82%	707,746
Contractual Services	26,681,693	9.35%	26,361,348	9.46%	320,345
Local Mileage & Travel	536,093	0.19%	909,876	0.33%	(373,783)
Capital Outlay	547,499	0.19%	744,687	0.27%	(197,188)
Total Expenditures	\$ 285,234,222	100.00%	\$ 278,628,066	100.00%	\$ 6,606,156

* Actual data through May 2016

APPENDIX B

Financial Statement 2015-16				
	(1) Budget	(2) Projection Method 1	(3) Projection Method 2	(4) Variance (1) vs. (3)
Beginning Fund Balance	\$ 35,081,713	\$ 40,756,452	\$ 40,756,452	\$ 5,674,739
Revenue	382,954,272	380,139,523	380,331,610	(2,622,662)
Other Financing Sources	1,700,000	1,590,853	1,070,565	(629,435)
Total Resources Available	419,735,985	422,486,828	422,158,627	2,422,642
Expenditures	390,922,149	375,179,278	382,375,425	8,546,724
Other Financing Uses	-	-	-	-
Total Use of Resources	390,922,149	375,179,278	382,375,425	8,546,724
Ending Fund Balance	<u>\$ 28,813,836</u>	<u>\$ 47,307,550</u>	<u>\$ 39,783,202</u>	<u>\$ 10,969,366</u>
Detail of Ending Fund Balance				
Nonspendable - Inventory & Prepaid Items	\$ 4,359,221	\$ 3,336,215	\$ 3,336,215	\$ (1,023,006)
Committed to Debt & Fiscal Management	13,648,138	14,053,148	14,053,148	405,010
Committed to Encumbrances	140,355	627,218	627,218	486,863
Committed to Contingencies	1,000,000	1,000,000	1,000,000	-
Restricted for Carryover	500,000	831,525	831,525	331,525
Restricted for Debt Service	-	-	-	-
Assigned to Carryover	150,000	1,600,140	1,600,140	1,450,140
Assigned to Curriculum & Instruction	-	1,304,031	1,304,031	1,304,031
Assigned to Future Operations	9,016,122	24,555,273	17,030,926	8,014,804
Unassigned Fund Balance	-	-	-	-
Total Fund Balance	\$ 28,813,836	\$ 47,307,550	\$ 39,783,202	\$ 10,969,366
Method 2 projections are used for all tables and graphs in this report.				

Tacoma Public Schools
Curriculum and Instruction - Schedule of Expenditures

BRC	Description	Actual Expenditures to Date (Current Year Through May 2016)										Total Expenditures
		2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-12	2012-13	2013-14	2014-15	2015-16	
700	Curriculum Direction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,323	\$ -
708	Technology Training	(551)	-	-	-	-	-	-	-	-	17,049	1,426,810
709	Elem Curriculum Support	-	-	-	-	-	-	-	-	-	-	1,781,251
710	General	6,223	-	-	-	-	-	-	-	-	-	7,142,305
711	Mathematics K-12	1,932,657	893,920	467,135	353,203	2,135,313	500,948	1,243,062	1,522,856	1,755,080	864,122	18,339,736
712	Social Studies K-12	11,902	253,586	44,626	1,138,574	72,305	12,552	132,762	8,411	39,144	27,225	3,580,367
713	Fine Arts	30,520	49,393	90,252	193,212	61,971	56,300	63,464	612,336	82,657	95,592	2,672,527
714	Second Language	116,816	43,207	67,548	37,926	38,685	57,943	15,044	14,970	42,106	67,544	1,596,320
715	Library Services	408	-	-	-	-	-	1,663,415	4,434	133,354	50,986	3,482,395
716	Textbook Depository	-	-	-	-	-	-	-	-	-	-	-
717	Across Curriculum Teams	-	-	-	-	-	-	-	-	142,488	95,344	156,305
718	Literacy K-12	146,750	3,619,053	153,865	245,522	528,743	395,364	1,017,815	1,360,962	890,769	874,515	14,721,218
719	Assessment	115,527	140,559	142,249	127,624	147,756	108,858	149,753	37,943	155,078	103	1,971,846
720	Science K-12	264,618	239,350	151,093	190,655	179,173	187,135	275,670	396,280	439,806	387,589	8,237,295
722	Guidance	-	-	-	-	-	-	-	-	-	18,837	30,018
723	Professional Library	5,289	-	-	-	-	-	-	-	-	-	50,406
743	Health	9,666	6,098	7,427	8,088	9,125	16,376	62,946	24,021	75,505	41,327	447,886
743	Physical Education	-	-	-	-	-	-	-	-	-	-	195,992
743	Kindergarten	-	-	-	-	-	-	-	-	-	-	12,049
743	Middle School Advisory	-	-	-	-	-	-	-	-	-	-	831
	Credit for Receipts											-
	Trnsfr to Highly Capable											120,000
	Management Adjustment											(3,405,070)
	Adoptions	2,639,825	5,245,166	1,124,195	2,294,803	3,173,072	1,335,474	4,623,933	3,982,213	3,755,987	2,546,556	62,560,487
710	Debt Service	-	-	-	-	-	-	-	-	-	-	5,591,620
716	Textbook Depository	53,472	62,299	(25,564)	(8,472)	(748)	15,785	(33,758)	31,795	15,156	(5,146)	3,422,692
717	Promotion Policy	-	-	-	-	-	-	-	-	-	-	1,983,884
	Other	53,472	62,299	(25,564)	(8,472)	(748)	15,785	(33,758)	31,795	15,156	(5,146)	10,998,196
	Total	\$2,693,297	\$5,307,465	\$1,098,631	\$2,286,331	\$3,172,324	\$1,351,259	\$4,590,175	\$4,014,008	\$3,771,143	2,541,410	\$73,558,683
	Optional Training Days	4	4	4	4	4	4	4	3	3	3	

Optional Days 1,330,450 1,297,465 1,682,603 1,736,663 1,241,947 745,864 936,170 923,906 326,316 236,511

Total \$4,023,747 \$6,604,930 \$2,781,234 \$4,022,993 \$4,414,271 \$2,097,123 \$5,526,345 \$4,937,914 \$4,097,459 \$2,665,607

**GRANT ACTIVITY FOR 2015-2016
AS OF May 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	6,095,639		6,095,639	293,729	6,016,206		6,309,935	(214,296)
SPED IDEAB Preschool	2451X	221,677		221,677	10,335	211,343		221,677	(0)
SPED Safety Net	2456X	909,660		909,660		757,790		757,790	151,870
CTE Perkins Grant	3850X	287,861		287,861	13,420	274,441		287,861	(0)
Non-Traditional Fields - CTE	3853X	9,600		9,600	448	9,152		9,600	0
T1 SIG Cohort III 13-14	5140X	2,131,143		2,131,143	99,354	1,995,453		2,094,808	36,335
T1-A Disadvantaged	5150X	11,042,268		11,042,268	452,225	9,247,963		9,700,188	1,342,080
Title X Part C Educ. For Homel	5153X	38,520		38,520	1,901	38,874		40,775	(2,255)
Title 1-Part D-N&D Remann Hall	5160X	120,588		120,588	5,163	105,589		110,752	9,836
ESEA Priority/Focus Schools	5163X	260,000		260,000	12,121	247,879		260,000	(0)
T2-A Teacher Quality	5247X	2,723,033		2,723,033	114,117	2,343,196		2,457,312	265,721
Learning Assistance Program	55500	8,653,947		8,653,947	403,590	8,610,304		9,013,894	(359,947)
Remann Hall	56510	611,087	69,525	680,612	25,279	595,183		620,462	60,150
T1-D Neglected & Delinquent	5751X	133,221		133,221	5,750	117,597		123,348	9,873
Collection of Evidence	58020	25,000		25,000		27,701		27,701	(2,701)
HSPE Testing	58060								
Certification Bonus	5807X	1,594,935		1,594,935		1,594,935		1,594,935	
Academic Acceleration	58085								
Aerospace/Manufacturing Tech	58116	25,000		25,000	1,636	23,364		25,000	0
TPEP Administrator Training	58126	5,431		5,431					5,431
Safe Routes to School	58136	25,588		25,588	1,674	23,914		25,588	0
State RAD Grant	5814X	436,615		436,615	19,930	407,558		427,487	9,128
Jobs for Washington's Graduate	5821X	16,000		16,000	1,047	14,953		16,000	0
IB Registration Fee Reimb-Foss	58226	3,985		3,985		3,985		3,985	
Beginning Ed Support Team	58316	295,000		295,000	13,305	190,074		203,379	91,621
College Readiness Initiative	5856X	36,637		36,637		15,378		15,378	21,259
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	1,399	28,602		30,000	(0)
Admin Intern Program	5865X	21,400		21,400		12,261		12,261	9,139
Recruiting WA Teachers	5866X	21,250		21,250	781	11,162		11,943	9,307
Wa FIRST-1st Robotics Compet.	5867X	11,340		11,340	728	10,407		11,135	205
WA 1st Robotics Grant	5868X	4,900		4,900	228	3,252		3,480	1,420
Wa FIRST-1st Tech Challenge	5869X	7,250		7,250	306	4,368		4,674	2,576
TPEP Teacher Training Funds	5877X	137,836		137,836	5,351	76,447		81,798	56,038
Inst - Juveniles in Adult Jail	59100	82,668		82,668	3,739	3,041		6,780	75,888
Head Start Regular	6151X	6,794,539		6,794,539	532,466	5,071,106		5,603,573	1,190,966
Head Start Training	6152X	67,270		67,270	5,989	57,036		63,024	4,246
Limited English Proficiency	6450X	397,425		397,425	7,953	397,643		405,596	(8,171)
Transitional Bilingual	65000	2,987,472	1,566,351	4,553,823		4,152,635		4,152,635	401,188
Indian Education	6850X	117,906		117,906	5,497	254,638		260,134	(142,228)
Highly Capable	74000	283,513		283,513		860,880		860,880	
Other Instructional Programs	79000	2,327,000		2,327,000		3,609,458		3,609,458	(1,282,458)
Early Childhood Ed	7910X	1,120,616		1,120,616		1,263,894		1,263,894	(143,278)
Edge Foundation Grant	7913X	17,500		17,500		33,017		33,017	(15,517)
JROTC - Army	7920X	115,483	248,986	364,469		378,047		378,047	(13,578)
Refugee Impact	7922X	10,000		10,000		11,179		11,179	(1,179)
JROTC - Navy	7926X	69,276	142,574	211,850		212,481		212,481	(631)
JROTC - Navy Start Up	79270	1,581		1,581		1,477		1,477	104
JROTC - Navy Orientation	7929X	4,373		4,373		5,196		5,196	(823)

GRANT ACTIVITY FOR 2015-2016
AS OF May 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)
Gates AP/IB Support	79345	21,751		21,751		29,034		29,034	(7,283)
Washington STEM - Lincoln	79441	284		284		284		284	
Family Literacy Project	79453	11,500		11,500					11,500
Muckelshoot Indian Tribe	79464	72		72		167		167	(95)
JROTC - Air Force	7950X	59,032	139,136	198,168		198,168		198,168	
JROTC - Marines	7953X	61,208	145,709	206,917		206,917		206,917	
Puyallup Tribe Donation	7961X					2,068		2,068	(2,068)
McKinney-Vento Workforce Proj	7962X	1,791		1,791		35,508		35,508	(33,717)
WaKIDS Implementation	7963X	4,800		4,800					4,800
WaKIDS	7965X	13,598		13,598		14,069		14,069	(471)
Core to College-TCC Yr 1	79665					2,471		2,471	(2,471)
Core to College-TCC Yr 2	79666								
Partners In Science Supp Progr	79685	7,000		7,000		8,049		8,049	(1,049)
Lincoln Ctr Intelligence +Char	79693	25,720		25,720	925	17,129		18,054	7,666
Lincoln Center Extn Day Pgm	79733	10,311		10,311		727		727	9,584
UWT Dual Track ELL	7974X	38,100		38,100		12,047		12,047	26,053
The Greater Tacoma Comm Found.	79754	3,335		3,335		3,692		3,692	(357)
The Greater Tacoma Comm Found.	79755	17,000		17,000		12,437		12,437	4,563
GRADS-Early Achievers Project	7979X	10,000		10,000	466	9,912		10,379	(379)
Tacoma Whole Child Initiative	79815	202,241		202,241		102,237		102,237	100,004
Tacoma Whole Child Initiative	7981X	3,000		3,000		6,183		6,183	(3,183)
Early Warning Indicator System	7982X	20,000		20,000		8,796		8,796	11,204
Green Partnership	79835	7,000		7,000		7,000		7,000	
Transcript Grid Placement Proj	79866	7,693		7,693		7,693		7,693	(0)
Bridge to College Courses	79946	45,000		45,000		248		248	44,752
GRAND TOTAL		50,935,611	2,312,281	53,247,892	2,040,851	50,044,235		52,085,086	1,740,172