

# **2016-2017 Year End Financial Report**

**September 1, 2016 - August 31, 2017**

*(Unaudited)*

**Tacoma School District No. 10**

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

2016 – 2017

YEAR END FINANCIAL REPORT  
for  
TACOMA PUBLIC SCHOOLS

Financial Operations through: August 31, 2017

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Chief Financial Officer

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Report Prepared by Finance Department  
Allison Deskins, Senior Financial Analyst

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Date: November 30, 2017  
To: Board of Directors  
From: Rosalind Medina, Chief Financial Officer   
Re: 2016-17 Unaudited Year-End Financial Report

## **INTRODUCTION**

This financial report is broken down into the following sections:

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

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

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

## **GENERAL FUND SUMMARY**

**Table 1** compares financial operating results from September 1, 2016 through August 31, 2017 with information through the same period for Fiscal Year 2015-16.

**Table 1**

<b>General Fund Comparison for the fiscal period ended</b>	<b>August 31, 2016</b>	<b>August 31, 2017</b>	<b>Variance Higher/(lower)</b>
<b>Beginning Fund Balance</b>	<b>\$ 40,756,452</b>	<b>\$ 43,251,597</b>	<b>\$ 2,495,145</b>
<b>Revenue</b>	<b>380,159,503</b>	<b>388,158,595</b>	<b>7,999,092</b>
<b>Other Financing Sources</b>	<b>451,749</b>	<b>1,812,795</b>	<b>1,361,047</b>
<b>Total Resources Available</b>	<b>421,367,704</b>	<b>433,222,987</b>	<b>11,855,283</b>
<b>Expenditures</b>	<b>378,116,107</b>	<b>399,186,625</b>	<b>21,070,517</b>
<b>Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Use of Resources</b>	<b>378,116,107</b>	<b>399,186,625</b>	<b>21,070,517</b>
<b>Ending Fund Balance</b>	<b>\$ 43,251,597</b>	<b>\$ 34,036,362</b>	<b>\$ (9,215,235)</b>

## **OPERATING HIGHLIGHTS**

- Tacoma Public Schools was awarded the 2016 Council of Urban Boards of Education (CUBE) annual award for Urban School Board Excellence. This award recognizes the leadership of urban school districts where effective school board governance has an impact on student achievement.
- Tacoma's graduation rate for the Class of 2016 reached 85.0% percent – the highest since the state began officially tracking the statistic in 2003 and the sixth straight year of gains.
- Tacoma Public School District had the fourth highest enrollment in the State of Washington for fiscal year 2016-17 behind Seattle, Spokane and Lake Washington. The average annual K-12 student full-time equivalent (FTE) was 28,836.
- Wilson High School, Geiger Montessori School, Lincoln High School and Science and Math Institute (SAMI) all earned School of Distinction awards for ranking in the top 5 percent of Washington schools that saw increases in academic achievement.
- Jason Lee was one of three Washington schools to win a \$100,000 grant from the National Foundation for Governors' Fitness Councils to build the DON'T QUIT fitness center. This new fitness center is a part of their new Thrive program which combines fitness, education and health to promote student success.

- The district produced a documentary detailing Stewart Middle School's objective to raise test scores titled "178 Days: Confronting a History of Failure."
- Several departments in the district won awards:
  - The Purchasing Department received the *Achievement of Excellence in Procurement Award* for the eighth consecutive year.
  - The Finance Department received both ASBO International's FY 2016 *Certificate of Excellence in Financial Reporting Award* as well as the GFOA *Certificate of Achievement for Excellence in Financial Reporting*.
  - The Budget department won the GFOA *Distinguished Budget Presentation Award* and the WFOA *Distinguished Budget Presentation Award*.

## **REVENUE and OTHER FINANCING SOURCES**

### **COMPARISON OF YEAR END VS. PRIOR YEAR ACTUAL**

General fund revenue and other financing sources total \$389,971,390; this was \$9,360,138 (+2.5%) more than the prior year. Revenue from the various sources and the increases or decreases from the prior year are summarized in **Table 2**.

**Table 2**

<b><u>Revenue and Other Financing Sources Comparison by Year</u></b>					
<b>Revenue Source</b>	<b>Through August 2016</b>	<b>Percent of Total</b>	<b>Through August 2017</b>	<b>Percent of Total</b>	<b>Variance higher/(lower)</b>
Local Taxes	\$ 86,057,007	22.61%	\$ 87,796,591	22.51%	\$ 1,739,584
Local Non-Tax	7,134,304	1.87%	8,007,176	2.05%	872,872
State, General Purpose	190,992,947	50.18%	196,295,999	50.34%	5,303,052
State, Special Purpose	53,038,618	13.94%	53,728,990	13.78%	690,372
Federal, General Purpose	339,873	0.09%	291,916	0.07%	(47,957)
Federal, Special Purpose	39,358,166	10.34%	38,490,182	9.87%	(867,984)
Revenue - Other Districts	1,924,650	0.51%	1,801,766	0.46%	(122,884)
Revenue - Other Agencies	1,313,939	0.35%	1,745,974	0.45%	432,035
Revenue - Other Financing	451,749	0.12%	1,812,795	0.46%	1,361,046
<b>Total Revenue</b>	<b>\$ 380,611,252</b>	<b>100.00%</b>	<b>\$ 389,971,390</b>	<b>100.00%</b>	<b>\$ 9,360,138</b>

**Local tax** revenues consist of tax receipts from the local maintenance and operation levies. Local tax revenues increased \$1,739,584 (+2.0%) compared to last year. This variance reflects a difference in the timing of when revenue was collected last year compared to this year. This revenue will increase due to increases in the levy base (i.e., certain State and Federal revenues) used to calculate the 2016 levy verses the 2017 levy; thereby increasing the actual revenue from year to year.

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

Revenue in this category increased \$872,872 (+12.2%) compared to last year. This variance is the result of the following:

- \$321,763 increase from unassigned local non- tax support. This includes any funds from which a specific revenue account is currently not provided.
- \$254,129 increase from tuition collected from foreign exchange students
- \$129,193 increase for procurement card rebates
- \$108,801 increase from timber sales at the Lincoln Tree Farm
- \$101,517 increase from investment earnings
- The remaining variance is due to smaller variances in several other programs

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

Total state general purpose revenues increased \$5,303,052 (+2.8%) from the prior year. This variance was the result of the following:

- \$4,920,820 increase in apportionment
- \$382,233 increase in LEA

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

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

Revenue in this category increased \$690,372 (+1.3%) compared to last year. This variance was the result of the following:

- \$1,019,856 increase in Special Education revenue due to changes in the Basic Education Allocation (BEA) calculation, and an increase of 119 FTE
- \$273,007 decrease in transportation revenue due to changes in the funding allocation
- \$136,531 decrease in Remann Hall funding due to a decrease of 11 FTE
- \$131,655 increase in Transitional Bilingual revenue
- \$130,226 increase in Beginning Ed Support Team revenue
- \$84,891 decrease in Title I – LAP revenue due to a reduction of students eligible for the program
- \$79,358 decrease in Special Education revenue for infants and toddlers due to a decline of 14 FTE
- The remaining variance is due to smaller variances in several other programs

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

Revenue in this category decreased \$867,984 (-2.2%) compared to last year. This variance was the result of the following:

Year End Financial Report 2016-17  
November 30, 2017  
Section I – Financial Analysis - Page 6

- \$303,333 decrease in Head Start revenue due to timing differences in when the grant money was received
- \$203,157 decrease in grants received to assist disadvantaged students (Title I, Part A)
- \$202,418 reduction in free breakfast, lunch & snack reimbursement due to a decrease of students eligible for free meals
- \$174,280 increase in Limited English Proficiency revenue
- \$122,858 decrease in funding to improve teacher quality (Title II, Part A)
- \$113,604 decrease in summer nutrition services revenue
- \$110,822 increase for Special Education Medicaid reimbursements
- \$76,340 decrease in USDA commodities
- The remaining variance is due to smaller variances in several other programs

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

Revenues in this category decreased \$122,884 (-6.4%) compared to last year. This variance was the result of the following:

- \$117,884 decrease in revenue from other school districts for Special Education services due to a reduction of 5 FTE non-resident enrollment
- The remaining variance is due to smaller variances in several other programs

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

Revenue in this category increased \$432,035 (+32.9%) compared to last year. This variance was the result of the following:

- \$190,109 increase from a security grant received from the WA Schools Risk Management Pool
- \$167,953 increase in Early Childhood Education and Assistance Program (ECEAP) revenue
- The remaining variance is due to smaller variances in several other programs

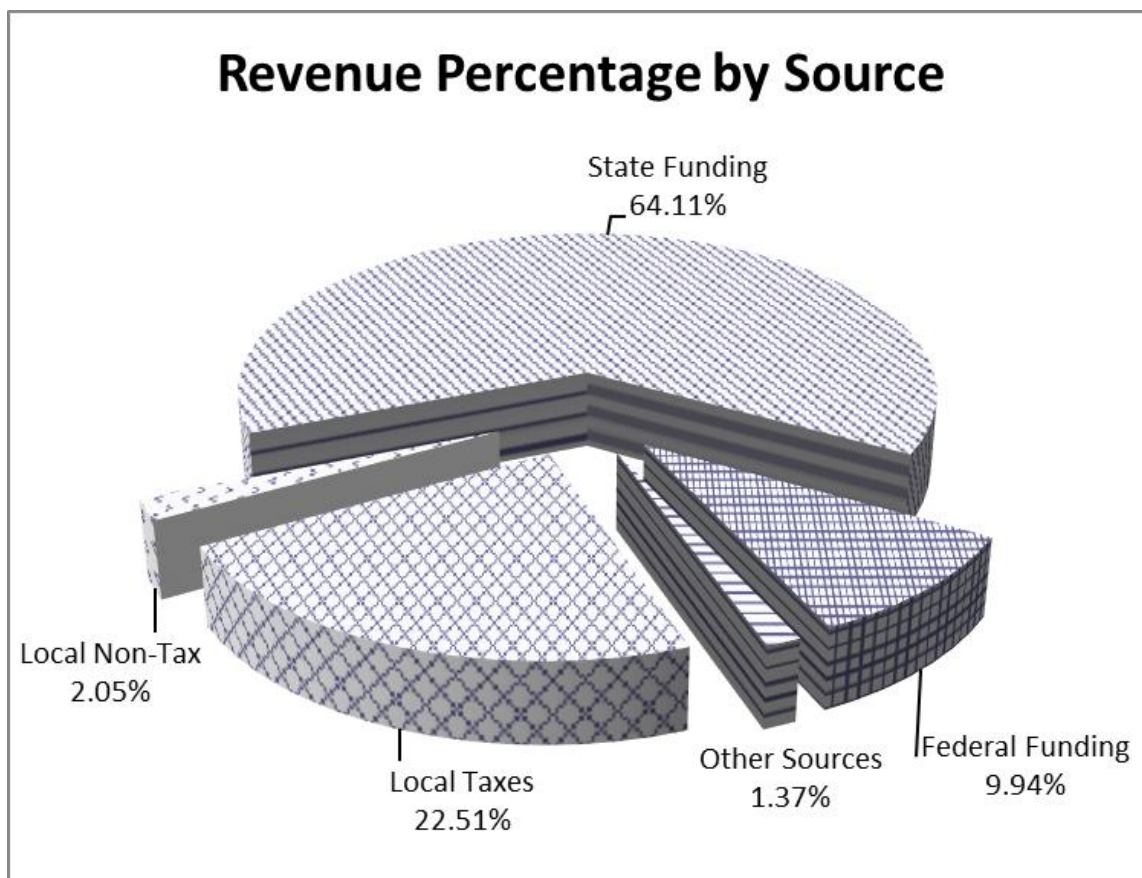


**Revenue from other financing** includes revenue from the sale of equipment and the transfer of revenues from other funds.

Revenue in this category increased \$1,361,046 (+301.3%) compared to last year. This variance was the result of the following:

- \$1,065,103 increase from a transfer of revenue from the Capital Projects Fund which is allowable to pay for certain technology expenditures under OSPI guidelines
- \$290,322 increase from the inflow of long-term financing from the purchase of new scoreboards through Daktronics
- The remaining variance is due to smaller variances in several other programs

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



## Comparison of Budget vs. Actual

**Table 3** compares budget and actual revenues and other financing sources for fiscal year 2016-17. Actual revenue was \$7,246,894 (-1.8%) below budget. This was due to a combination of variances in the nine major sources of revenue and is described in the following paragraphs.

**Table 3**

<u>Projected Revenue and Other Financing Sources</u>					
Revenue Source	Budget	Percent of Total	Actual	Percent of Total	Variance over/(under)
Local Taxes	\$ 85,793,823	21.60%	\$ 87,796,591	22.51%	\$ 2,002,768
Local Non-Tax	6,363,011	1.60%	8,007,176	2.05%	1,644,165
State, General Purpose	198,109,522	49.87%	196,295,999	50.34%	(1,813,523)
State, Special Purpose	62,264,654	15.68%	53,728,990	13.78%	(8,535,664)
Federal, General Purpose	299,125	0.08%	291,916	0.07%	(7,209)
Federal, Special Purpose	39,412,499	9.92%	38,490,182	9.87%	(922,317)
Revenue - Other Districts	1,885,009	0.47%	1,801,766	0.46%	(83,243)
Revenue - Other Agencies	1,390,639	0.35%	1,745,974	0.45%	355,335
Revenue - Other Financing	1,700,000	0.43%	1,812,795	0.46%	112,795
<b>Total Revenue</b>	<b>\$ 397,218,282</b>	<b>100.00%</b>	<b>\$ 389,971,390</b>	<b>100.00%</b>	<b>\$ (7,246,894)</b>

**Local tax** revenue was \$2,002,768 (+2.3%) above budget. This variance is the result of the following:

- Generally Accepted Accounting Principles (GAAP) requires the district to recognize revenues collected within 60 days of the fiscal year end (August 31st). For that reason, property taxes that the district received in September were considered measurable and had to be accrued into 2016-17 financials.

**Local non-tax** revenue was \$1,644,165 (+25.8%) above budget. This variance is the result of the following:

- \$722,191 increase from budget in tuition and fees revenue
- \$320,215 increase from budget in various non-tax unassigned local support
- \$175,573 increase from budget from investment earnings
- \$129,414 increase from budget in sales of supplies and services for the general fundraising program
- \$117,845 increase from budget in sales for Nutrition Services
- \$112,172 increase from budget from timber sales
- \$88,569 increase from budget from the E-Rate discount
- The remaining variance is due to smaller variances in several other programs

**State general purpose** revenue was \$1,813,523 (-0.9%) below budget. This variance is the result of the following:

- Apportionment revenues were \$1,877,979 below budget due to the district not meeting the K-3 poverty class size reduction enhancement conditions
- LEA revenue was \$64,456 above budget.

**State special purpose** revenue was \$8,535,664 (-13.7%) below budget. This variance is the result of the following:

- \$8,500,085 decrease from budget due to revenue capacity that was used, but moved to their respective programs through accounting transactions
- \$517,706 decrease from budget in Transportation operations
- \$225,807 increase from budget for the teacher certification bonus
- \$177,205 increase from budget in Special Education due to an increase of 151 FTE over enrollment budget
- \$143,785 decrease from budget for Remann Hall due to a decrease of 15 FTE from budget
- \$136,734 increase from budget for the grant revenue received for the 2016-17 RAD allocation
- The remaining variance is due to smaller variances in several other programs

**Federal special purpose** revenue was \$922,317 (-2.3%) below budget. This variance is the result of the following:

- \$1,073,923 decrease from budget for Title I – Disadvantaged revenue
- \$663,327 decrease from budget for free breakfast, lunch and snack reimbursement due to a decline of students eligible for free meals
- \$294,498 increase from budget for Special Education Medicaid reimbursements
- \$240,487 increase from budget in funds received to improve teacher quality (Title II, Part A)
- \$194,864 increase from budget in USDA commodities
- \$191,277 increase from budget for limited English proficiency
- \$118,333 increase from budget for Head Start revenue
- \$116,671 decrease from budget for supplemental revenue for Special Ed
- \$96,637 decrease from budget in summer nutrition services revenue
- The remaining variance is due to smaller variances in several other programs

**Revenue from other districts** was \$83,243 (-4.4%) below budget due to the lower than anticipated reimbursements from other districts for services provided through Special Education as a result of non-resident enrollment coming in 5 FTE below budget.

**Revenue from other agencies** was \$355,335 (+25.6%) above budget. This variance was the result of the following:

- \$190,109 increase from budget due to a security grant received from the WA Schools Risk Management Pool
- \$172,767 increase from budget from various grants received from private foundations
- The remaining variance is due to smaller variances in several other programs

**Revenue from other financing** was \$112,795 (+6.6%) above budget. This variance is the result of the following:

- \$290,332 increase from budget from long-term financing used to purchase new scoreboards through Daktronics
- \$267,302 of this variance was due to lower than anticipated operating transfers from the Capital Projects Fund to the General Fund
- \$89,776 increase from budget from the sale of equipment

## **EXPENDITURES**

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

General fund expenditures for the year were \$399,186,625. This was \$21,070,517 (+5.6%) more than the prior year. Expenditures by object and any variances from the previous year are summarized in **Table 4**.

**Table 4**

<b><u>Expenditure and Other Financing Uses Comparison by Year</u></b>					
<b>Expenditure Objects</b>	<b>Through August 2016</b>	<b>Percent of Total</b>	<b>Through August 2017</b>	<b>Percent of Total</b>	<b>Variance higher/(lower)</b>
Certificated Salaries	\$ 170,959,834	45.21%	\$ 183,192,432	45.89%	\$ 12,232,598
Classified Salaries	61,385,796	16.23%	67,089,077	16.81%	5,703,281
Employee Benefits	84,667,576	22.39%	90,064,696	22.56%	5,397,120
Supplies and Materials	19,096,085	5.05%	17,557,160	4.40%	(1,538,925)
Contractual Services	37,554,573	9.93%	37,908,920	9.50%	354,347
Local Mileage & Travel	1,528,622	0.40%	1,345,173	0.34%	(183,449)
Capital Outlay	2,923,620	0.77%	2,029,165	0.51%	(894,455)
<b>Total Expenditures</b>	<b>\$ 378,116,107</b>	<b>100.00%</b>	<b>\$ 399,186,625</b>	<b>100.00%</b>	<b>\$ 21,070,517</b>

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

Expenditures in this category were \$12,232,598 (+7.2%) more than the prior year. This variance is the result of the following:

- Regular salaries increased \$10,708,803 due to an increase of 71 FTE compared to last year, as well as the cost of living allocation (COLA) and longevity increments given to all groups.
- Regular substitute salaries increased \$967,166
- Pay for extra work increased \$927,791
- Staff development decreased \$458,988
- Pay for substitutes employed for release time decreased \$408,832
- Supplemental days increased \$330,962
- Teacher longevity stipends decreased \$222,750
- Hard to fill positions increased \$125,000
- Class coverage costs increased \$119,701
- Compensated absences increased \$118,938
- The remaining variance was due to smaller changes in several other programs within this category.

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

Expenditures in this category were \$5,703,281 (+9.3%) more than the prior year. This variance is the result of the following:

- Regular salaries increased \$6,128,965 due to an increase of 79 FTE compared to last year, as well as the cost of living allocation (COLA) and longevity increments given to all groups.
- Regular substitute salaries decreased \$865,459
- Classified overtime increased \$301,706
- Extra work decreased \$120,831
- Staff development increased \$77,579
- The remaining variance was due to several smaller changes within this category.

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

Expenditures in this category increased \$5,397,120 (+6.4%) compared to last year. This variance is the result of the following:

- \$2,293,403 increase in retirement
- \$1,474,526 increase in health insurance benefits
- \$1,216,118 increase in FICA/Medicare taxes
- \$342,710 increase in workers' compensation
- \$179,580 decrease in unemployment compensation
- \$177,300 increase in union fringe benefits
- The remaining variance is due to smaller variances in several other programs

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

Expenditures in this category were \$1,538,925 (-8.1%) less than the prior year. This variance is the result of the following:

- \$1,324,793 decrease in instructional technology from the purchase of HP Notebooks for the PDC/Science Resource Center last year
- \$853,163 decrease in teaching supplies used for basic education
- \$352,972 increase in fuel expenses associated with the Transportation program

- \$235,244 increase in USDA Commodities
- \$117,884 decrease in food costs for the National School Lunch Program
- \$78,171 increase for repairs on district vehicles
- The remaining variance is due to smaller variances in several other programs

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

Expenditures in this category were \$354,347 (-0.9%) less than the prior year. This variance is the result of the following:

- \$734,262 decrease in tutoring services rendered for Title IA – Disadvantaged
- \$455,407 increase for utilities including electricity, water and natural gas
- \$410,311 increase for contracted special education services at Willard Early Learning Center
- \$296,892 increase for the cost of architects and engineers for district-wide consulting
- \$159,937 decrease for fees paid last year for 2015 election costs
- \$139,491 decrease from consulting fees including services used for boundary revisions
- \$110,127 decrease for the transportation base rate
- \$103,292 increase in legal fees
- \$93,439 increase for district-wide professional development registration fees
- \$83,433 increase for sewer & transit taxes
- The remaining variance is due to smaller variances in several other programs.

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

Expenditures in this category decreased \$183,449 (-12.0%) compared to this time last year. This variance is the result of the following:

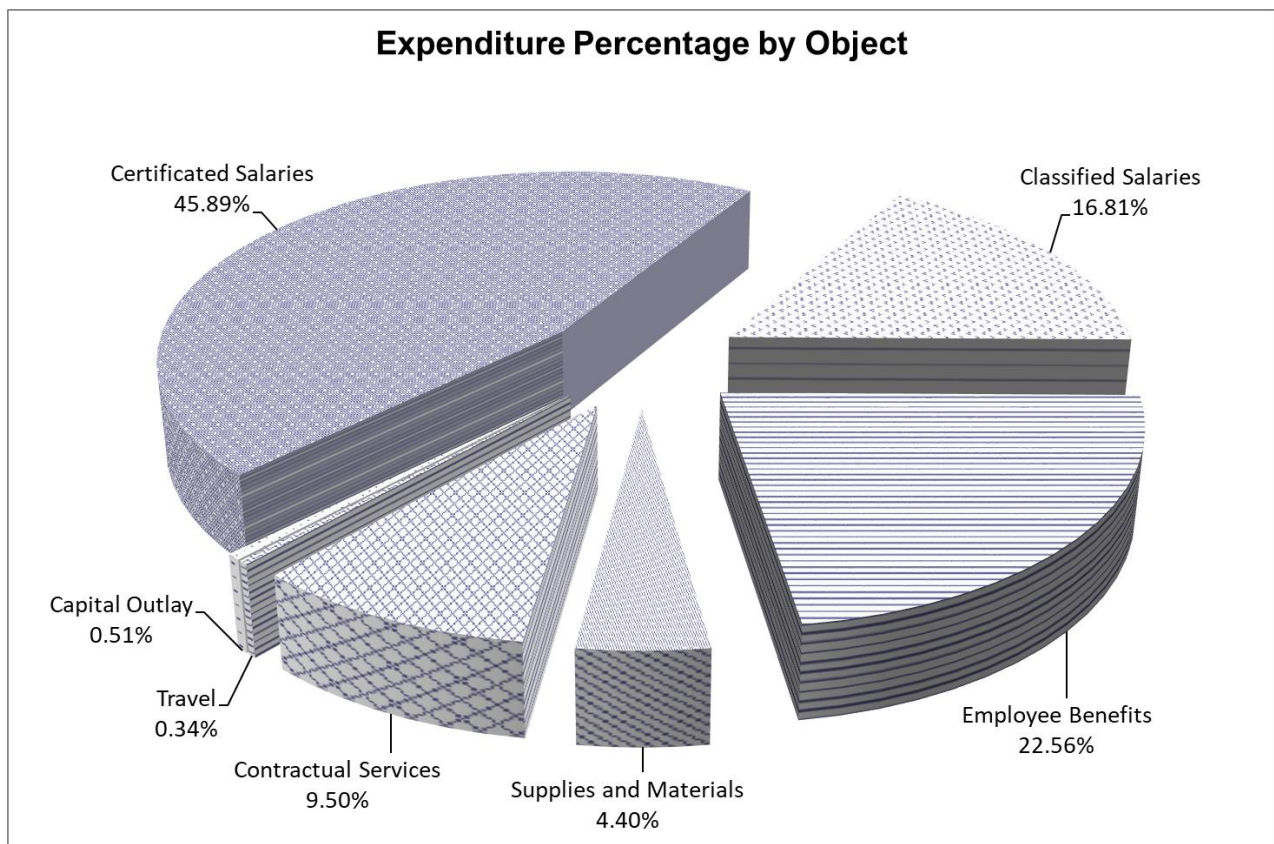
- Tacoma School of the Arts spent \$113,816 less on their service & study tours this year vs last year
- The remaining variance is due to smaller variances in several other programs.

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

Expenditures in this category decreased \$894,455 (-30.6%) compared to this time last year. This variance is the result of the following:

- \$276,132 decrease from site improvements done in 2015-16
- \$276,132 decrease from building & grounds improvements completed last year
- \$199,534 less spent on non-barcode equipment
- \$170,850 less spent on barcoded equipment
- The remaining variance is due to smaller variances in several other programs.

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





## COMPARISON OF BUDGET VS. ACTUAL

Total expenditures were \$7,350,813 (-1.8%) under budget. The actual expenditures in each object category are displayed in **Table 5**.

**Table 5**

Expenditure Objects	<u>Actual Expenditures</u>		Actual	Percent of Total	Variance (over)/under
	Budget	Percent of Total			
Certificated Salaries	\$ 188,352,001	46.33%	\$ 183,192,432	45.89%	\$ 5,159,569
Classified Salaries	68,400,030	16.83%	67,089,077	16.81%	\$ 1,310,953
Employee Benefits	91,790,709	22.58%	90,064,696	22.56%	\$ 1,726,013
Supplies and Materials	19,445,654	4.78%	17,557,160	4.40%	1,888,494
Contractual Services	36,553,920	8.99%	37,908,920	9.50%	(1,355,000)
Local Mileage & Travel	961,120	0.24%	1,345,173	0.34%	(384,053)
Capital Outlay	1,034,002	0.25%	2,029,165	0.51%	(995,163)
<b>Total Expenditures</b>	<b>\$ 406,537,436</b>	<b>100.00%</b>	<b>\$ 399,186,625</b>	<b>100.00%</b>	<b>\$ 7,350,813</b>

**Certificated and classified salaries** were \$5,159,569 (-2.7%) and \$1,310,953 (-1.9%) below budget, respectively. This variance is the result of the following:

- Vacant positions or positions having been unfilled for a portion of the year, (i.e., not filling vacancies in non-essential positions, late hires, resignations, departmental reorganizations, etc.). This includes variances from budget for extra work for extra pay, staff development, optional days, staffing reserves included as part of the grant capacity and other discretionary salary accounts.
- Certificated staff was 78 FTE below budget
- Classified staff was 51 FTE below budget

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

Expenditures in this category were \$1,726,013 (-1.9%) below budget. This variance is the result of the following:

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

**Supplies and materials** were \$1,888,494 (-9.7%) below budget. This variance is the result of the following

- \$4,334,560 savings from budget in district-wide built in supplemental and carryover allocations for supplies and materials
- \$733,181 overspend from budget for grounds care & maintenance and plant operations
- \$715,730 overspend on non-capitalized equipment replacement for instructional technology
- \$607,808 overspend on CTE instructional technology
- \$472,833 overspend in nutrition services for the National School Lunch Program and USDA commodities
- \$194,734 savings in fuel expenses
- \$130,602 savings in textbooks & curriculum materials
- \$100,681 overspend on non-travel food and beverages
- The remaining variance was due to smaller differences in several other programs.

**Contractual Services** were \$1,355,000 (+3.7%) over budget. This variance is the result of the following:

- \$677,895 savings from budget in bus transportation services provided by Durham School Services
- \$659,877 under budget for consulting fees paid for teaching and professional development
- \$614,453 overspend for various contractual services for Special Education
- \$612,406 overspend in maintenance and repair contracts for elevators, sprinkler & fire systems and school kitchen appliances
- \$344,762 overspend for architects & engineers
- \$298,366 overspend for software licensing
- \$296,579 overspend for district-wide repairs
- \$224,870 overspend in contracted transportation used for field trips, homeless, athletics and after school activities
- \$172,000 overspend in supplemental tutoring services
- \$158,898 under budget for bus passes
- \$128,362 overspend in district-wide registration fees
- \$98,964 overspend for telecommunication line utilities
- The remaining variance was due to smaller differences in several other programs

**Local mileage and travel** was \$384,053 (+40.0%) above budget. This variance is the result of the following:

- \$260,705 overspend was due to extended travel at Tacoma School of the Arts (SOTA) for their service & study tours to Washington DC, Cuba, Southern United States, Canada and Hawaii
- Professional development training was \$286,256 over budget.
- The remaining variance was due to smaller differences in several other programs.

**Capital Outlay** expenditures were \$995,163 (+96.2%) above budget. This variance is the result of the following:

- \$704,161 overspend in building & ground improvements due to new scoreboard additions at Lincoln and Stadium
- \$514,624 savings on budgeted district-wide equipment replacement
- \$505,057 overspend in site improvements including new field turf installation at Mt. Tahoma and drainage installation at DeLong
- \$91,718 overspend on the purchase of 3 replacement vehicles for Maintenance
- The remaining variance was due to smaller differences in several other programs.

## **FUND BALANCE**

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

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

Year End Financial Report 2016-17  
November 30, 2017  
Section I – Financial Analysis - Page 18

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

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

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

**Table 6** shows a comparison of fund balance as of the end of August 31, 2016 and August 31, 2017.

**Table 6**

Fund Balance Descriptions for the fiscal period ended	Fund Balance Comparison by Year				
	August 2016	Percent of Revenue	August 2017	Percent of Revenue	Variance higher/(lower)
Nonspendable - Inventory & Prepaid Items	\$ 4,283,413	1.13%	\$ 4,294,404	1.11%	\$ 10,991
Committed to Debt and Fiscal Management	14,635,856	3.85%	15,335,910	3.95%	700,054
Committed to Encumbrances	856,645	0.23%	1,361,223	0.35%	504,578
Committed to Contingencies	-	0.00%	-	0.00%	-
<b>Total Debt &amp; Fiscal Management Fund Balance</b>	<b>\$ 19,775,915</b>	<b>5.20%</b>	<b>\$ 20,991,537</b>	<b>5.41%</b>	<b>\$ 1,215,622</b>
Restricted for Carryover	\$ 633,566	0.17%	\$ 655,799	0.17%	\$ 22,233
Restricted for Debt Service	-	0.00%	425,906	0.11%	425,906
Assigned to Carryover	1,787,883	0.47%	1,459,648	0.38%	(328,235)
Assigned to Curriculum & Instruction	1,814,304	0.48%	2,938,537	0.76%	1,124,233
Assigned to Future Operations	19,239,929	5.06%	7,564,935	1.95%	(11,674,994)
<b>Restricted or Assigned Fund Balance</b>	<b>\$ 23,475,682</b>	<b>6.18%</b>	<b>\$ 13,044,825</b>	<b>3.36%</b>	<b>\$ (10,430,858)</b>
<b>Total Nonspendable, Restricted, Committed and Assigned Fund Balance</b>	<b>\$ 43,251,597</b>	<b>11.38%</b>	<b>\$ 34,036,362</b>	<b>8.77%</b>	<b>\$ (9,215,236)</b>
Unassigned Fund Balance	\$ -	0.00%	\$ -	0.00%	-
<b>Total Unassigned Fund Balance</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>
<b>Total Fund Balance</b>	<b>\$ 43,251,597</b>	<b>11.38%</b>	<b>\$ 34,036,363</b>	<b>8.77%</b>	<b>\$ (9,215,234)</b>
<b>Revenue less other financing</b>	<b>\$ 380,159,503 *</b>		<b>\$ 388,158,595 **</b>		

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

\*\* 2015-16 total actual revenue less other financing sources as of August 31, 2017

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

- The **Nonspendable - Inventory & Prepaid Items** account represents the portion of the fund balance that cannot be spent because it is not in a spendable form, (i.e., inventories and prepaid items). This account was set at \$4,294,404 to represent the inventory balance on August 31.
- The **Committed to Debt and Fiscal Management** account was established at \$15,335,910 to comply with board policy of maintaining a minimum fund balance.
- The **Committed to Encumbrances** account of \$1,361,223 was established at an amount equal to the estimated outstanding purchase orders on August 31.

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

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

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

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

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

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

Year End Financial Report 2016-17  
November 30, 2017  
Section I – Financial Analysis - Page 21

**Table 7**

<b>Fund Balance Descriptions</b>	<b>Fund Balance</b>				
	<b>2016-17 Budget</b>	<b>Percent of Revenue</b>	<b>2016-17 Actual</b>	<b>Percent of Revenue</b>	<b>Variance higher/(lower)</b>
Nonspendable - Inventory & Prepaid Items	\$ 3,336,218	0.84%	\$ 4,294,404	1.11%	\$ 958,186
Committed to Debt and Fiscal Management	14,812,478	3.75%	15,335,910	3.95%	523,432
Committed to Encumbrances	627,218	0.16%	1,361,223	0.35%	734,005
Committed to Contingencies	1,000,000	0.25%	-	0.00%	(1,000,000)
<b>Total Debt &amp; Fiscal Management Fund Balance</b>	<b>\$ 19,775,914</b>	<b>5.00%</b>	<b>\$ 20,991,537</b>	<b>5.41%</b>	<b>\$ 1,215,623.00</b>
Restricted for Carryover	\$ 400,000	0.10%	\$ 655,799	0.17%	\$ 255,799
Restricted for Debt Service	-	0.00%	425,906	0.11%	425,906
Assigned to Carryover	150,000	0.04%	1,459,648	0.38%	1,309,648
Assigned to Curriculum & Instruction	-	0.00%	2,938,537	0.76%	2,938,537
Assigned to Future Operations	12,873,172	3.25%	7,564,935	1.95%	(5,308,237)
<b>Restricted or Assigned Fund Balance</b>	<b>\$ 13,423,172</b>	<b>3.39%</b>	<b>\$ 13,044,825</b>	<b>3.36%</b>	<b>\$ (378,347)</b>
<b>Total Nonspendable, Restricted, Committed and Assigned Fund Balance</b>	<b>\$ 33,199,086</b>	<b>8.39%</b>	<b>\$ 34,036,362</b>	<b>8.77%</b>	<b>\$ 837,276</b>
Unassigned Fund Balance	\$ -	0.00%	\$ -	0.00%	\$ -
<b>Total Unassigned Fund Balance</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>
<b>Total Fund Balance</b>	<b>\$ 33,199,086</b>	<b>8.39%</b>	<b>\$ 34,036,362</b>	<b>8.77%</b>	<b>\$ 837,276</b>
<b>Revenue less other financing</b>	<b>\$ 395,518,282 **</b>		<b>\$ 388,158,595 ***</b>		

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

\*\*\* 2016-17 total revenue less other financing sources as of August 31, 2017

## **MAJOR PROGRAMS and INITIATIVES**

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

### **Curriculum & Instruction**

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

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

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

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

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



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

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

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

The district continues to transition to NGSS (Next Generation Science Standards), which will be fully implemented in grades K-12 by the 2018-19 school year. Curriculum and Instruction has established K-12 teams to align and identify needs to implement the new standards. At the secondary level, work is centered on high school science units as the state moves toward 3 credits being earned in science as a graduation requirement.

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

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

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

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

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

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

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

Curriculum & Instruction Program ended the year with an underspend of \$2,042,810.

The 2016-17 budget and expenditures for the curriculum support and adoptions are shown in **Table 8**.

Table 8

Curriculum & Instruction

Resources

	Budget	Actual	Variance Incr/(Decrease)
Local Funding	\$ 2,715,000	\$ 2,728,370	\$ 13,370
Basic Education (Optional Days)	1,273,353	1,273,353	-
	\$ 3,988,353	\$ 4,001,723	\$ 13,370
Carryover Reserve	1,026,750	2,938,537	1,911,787
One Time Additional Funding	-	(867,566)	(867,566)
Total Resources Available	\$ 5,015,103	\$ 6,072,694	\$ 1,057,591

Expenditures

BRC	Description/Content Area	Budget	Projection	Variance Under/(Over)
710	General/Optional Days	\$ 1,273,353	\$ 406,753	\$ 866,600
711	Math	792,192	879,649	(87,457)
712	Social Studies	54,330	32,530	21,800
713	The Arts	204,076	118,081	85,995
714	Foreign Language	723,483	46,921	676,562
715	Library Education	-	26,893	(26,893)
716	Textbook Depository	-	3,388	(3,388)
717	Cross Curriculum Teams	203,366	258,673	(55,307)
718	Literacy	845,456	1,349,070	(503,614)
719	Assessment	0	0	-
720	Science	903,413	734,861	168,552
743	Health/Fitness	15,434	173,065	(157,631)
	Total Expenditures	\$ 5,015,103	\$ 4,029,884	\$ 985,219
	Ending Balance	\$ -	\$ 2,042,810	\$ 2,042,810
	C & I Carryover Reserve	\$ -	1,176,210	\$ 1,176,210
	C & I portion included in	\$ -	866,600	\$ 866,600
	Basic Education carryover			
	Total	\$ -	\$ 2,042,810	\$ 2,042,810

## **Child Nutrition Services**

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

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

Meal App Now-Online Applications for Free and Reduced Meals is now in the fifth year. 4,376 parents used this online application for free and reduced meals this year; an increase of 371 from last year. Paper applications submitted for free and reduced meals totaled 2,044; a decrease of 313 from last year. The percentage of students eligible for free or reduced-price meals decreased 3.5% from 59.1% in October 2015 to 55.6% in October 2016. The average daily participation also declined as reflected in the table below.

<b><u>Average Daily Meal Participation</u></b>				
	<b><u>*2015-16</u></b>	<b><u>**2016-17</u></b>	<b><u>Variance Incr/(Dec)</u></b>	<b><u>% Change</u></b>
<b>Free &amp; Reduced Breakfast</b>	5,930	5,652	(278)	-4.69%
<b>Paid Breakfast</b>	376	441	65	17.37%
<b>Total Breakfast</b>	6,306	6,093	(213)	-3.37%
<b>Free &amp; Reduced Lunch</b>	12,805	12,034	(771)	-6.02%
<b>Paid Lunch</b>	2,742	2,929	187	6.82%
<b>Total Lunch</b>	15,547	14,963	(584)	-3.76%
*2015-16 data as of June 2016				
**2016-17 data as of June 2017				

### **Child Nutrition Services – Cont'd**

Child Nutrition Services operate programs in 57 school locations. The program has served a daily average of 6,093 students in the breakfast program and 14,963 students in the lunch program. This reflects decreases of 212 and 584 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 2017 totaled \$943,208; an increase of \$93,530 from June of last year.

2016-17 revenues were \$419,00 under budget. Supplies and contractual expenditures for the program were \$635,6527 and \$180,609 over budget, respectively. Purchases of equipment, including new vehicles were \$38,923 over budget. Therefore, Nutrition Services ended the year \$1,218,210 over budget.

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

**Table 9**

Child Nutrition Services Program Summary (Programs 98.XXX & 89150)			
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> Favorable/ (Unfavorable)
<b>Revenue</b>			
Food Sales	\$ 1,734,702	\$ 1,900,051	\$ 165,349
State Funding	241,000	237,241	(3,759)
Federal Funding	10,848,781	10,210,343	(638,438)
Other Governmental Entities	-	-	-
Sale of Equipment	-	11,218	11,218
Total Revenue	\$ 12,824,483	\$ 12,358,852	\$ (465,631)
Indirect Charges	(784,556)	(737,925)	46,631
Local Support	-	-	-
Prior Year Carryover	-	-	-
<b>Total Resources</b>	\$ 12,039,927	\$ 11,620,927	\$ (419,000)
<b>Expenditures</b>			
Salaries	\$ 4,646,349	\$ 4,649,472	\$ (3,123)
Benefits	2,335,752	2,346,329	(10,577)
Supplies	4,495,872	5,131,499	(635,627)
Contractual	623,301	803,910	(180,609)
Travel	9,800	14,900	(5,100)
Equipment	1,000	39,923	(38,923)
Internal Transfers (in)/out	(72,148)	(146,896)	74,748
<b>Total Expenditures</b>	\$ 12,039,927	\$ 12,839,137	\$ (799,211)
Transfer Out	-	-	-
<b>Total Use of Resources</b>	\$ 12,039,927	\$ 12,839,137	\$ (799,211)
<b>Ending Balance</b>	\$ -	\$ (1,218,210)	\$ (1,218,210)

## **Special Education**

Special Education services are funded by state apportionment, state special purpose revenue, Medicaid reimbursements, Federal Flow Through, local support and revenue from other districts. State apportionment is revenue received through a state funding formula as discussed earlier in this report. The state special purpose revenue consists of an allocation for special education students ages birth to 3 years old, 3 to 5 years old (and not yet enrolled in kindergarten) and an allocation for special education students enrolled in kindergarten through age 21. The state special purpose revenue for special education students enrolled in kindergarten through age 21 is capped at 12.7% of the annual average resident basic education enrollment FTE for kindergarten through grade 12. Special Education may be reimbursed for services (e.g., physical therapy, nursing services, etc.) for students that are eligible for Medicaid. These reimbursements are dependent on the availability of funding and not on service rendered. Revenue from other districts consists of reimbursements received for special education services rendered to students where facilities and/or staff are not available in their resident district to provide the required services. The district bills at the end of the first semester and the end of the school year for these services. Federal Flow Through funding is an entitlement with a base, relative population and poverty allocations. Safety Net funding is not an entitlement, but an annual grant and is available to districts with demonstrated need for Special Education funding in excess of state and federal funding otherwise provided, as long as the program meets the criteria. Local support is revenue from local maintenance and operation levies. For specific information on Safety Net and Federal Flow Through funding of this program see **Appendix C, Grant Activity**.

The state uses an average headcount from October to June to determine the state special revenue funding of resident population for Special Education. Average enrollment for 2016-17 was 4,249; an increase of 88 students from last year's average of 4,161. Based on the state formula, the district will be funded for up to an average of 3,619 students (12.7% of 28,497 Total BEA Resident FTE Enrollment).

2016-17 revenue was \$1,116,075 under budget. State funding was \$332,210 over budget due to higher enrollment than anticipated; overall, resident special education enrollment was 151 FTE over budget. Program expenditures were \$157,267 over budget due to increasing costs for specialized contractual instructional, therapy and nursing services for students. As a result, the program ended the year with an operating shortfall of \$1,273,343.

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)			
	Adopted Budget	Actual	Variance Favorable/ (Unfavorable)
<b>Revenue</b>			
State Funding	\$ 33,283,341	\$ 33,615,551	\$ 332,210
Federal Funding	7,399,960	7,577,788	177,828
Other Districts	1,885,009	1,801,766	(83,243)
Other Agencies	-	10,918	10,918
Total Revenue	\$ 42,568,310	\$ 43,006,022	\$ 437,712
Indirect Charges	(2,315,206)	(2,317,485)	(2,279)
Local Support	11,957,780	10,406,271	(1,551,509)
Prior Year Carryover	-	-	-
<b>Total Resources</b>	\$ 52,210,884	\$ 51,094,808	\$ (1,116,075)
<b>Expenditures</b>			
Certificated Salaries	\$ 25,298,416	\$ 24,758,133	\$ 540,283
Classified Salaries	8,868,668	8,727,321	141,347
Benefits	13,459,929	13,163,181	296,748
Supplies	385,951	326,394	59,557
Contractual	4,107,664	5,298,756	(1,191,092)
Travel	62,700	69,939	(7,239)
Equipment	-	-	-
Internal Transfers (in)/out	27,555	24,428	3,127
<b>Total Expenditures</b>	\$ 52,210,884	\$ 52,368,151	\$ (157,267)
Transfer Out	-	-	-
<b>Total Use of Resources</b>	\$ 52,210,884	\$ 52,368,151	\$ (157,267)
<b>Net Surplus/(Deficit)</b>	\$ -	\$ (1,273,343)	\$ (1,273,343)



## **Transportation**

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

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

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

The program ended the year \$516,134 under budget. 2016-17 revenue was \$184,468 below budget. Program expenditures were \$749,602 under budget – contractual services were \$309,838 were over budget and cost of supplies was \$236,179 over budget.

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

**Table 11**

Transportation Program Summary				
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	
			Favorable/ (Unfavorable)	
<b>Revenue</b>				
Local Support	\$ 866,084	\$ 766,084	\$ (100,000)	
Local Non-Tax	100,000	515,731	415,731	
State Special Purpose	11,726,209	11,208,503	(517,706)	
Total Revenue	\$ 12,692,293	\$ 12,490,318	\$ (201,975)	
Indirect Charges	(396,538)	(379,032)	17,507	
Prior Year Carryover	-	-	-	
<b>Total Resources</b>	<b>\$ 12,295,755</b>	<b>\$ 12,111,287</b>	<b>\$ (184,468)</b>	
<b>Expenditures</b>				
Salaries	\$ 2,988,062	\$ 2,973,779	\$ 14,283	
Benefits	1,450,924	1,429,263	21,661	
Supplies	771,696	535,517	236,179	
Contractual	8,158,536	7,848,698	309,838	
Travel	-	3,856	(3,856)	
Equipment	-	43,377	(43,377)	
Internal Transfers (in)/out	(1,073,463)	(1,288,337)	214,874	
<b>Total Expenditures</b>	<b>\$ 12,295,755</b>	<b>\$ 11,546,153</b>	<b>\$ 749,602</b>	
<b>Total Use of Resources</b>	<b>\$ 12,295,755</b>	<b>\$ 11,546,153</b>	<b>\$ 749,602</b>	
<b>Net Surplus/(Deficit)</b>	<b>\$ -</b>	<b>\$ 565,134</b>	<b>\$ 565,134</b>	

## **Career-Technical Education**

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

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

Three grounding premises for World Class CTE in Tacoma Public Schools:

- 1) We can be the best in the world for student attainment and documentation of industry recognized certifications.
- 2) CTE staff are passionate believers in the value of Career and Technical Education in preparing students for life after high school.
- 3) Through diligent collection and monitoring of data, staff and community will rally in support of student attainment of industry recognized certifications.

Theory of Action: If we focus our effort and resources to expand opportunities and remove barriers for students to attain industry recognized certifications, then programs will align to current in-demand needs of the workforce and students will have a competitive advantage for entry level employment.

CTE program highlights for 2016-17 include the following:

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

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

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

Program revenues were \$803,386 over budget; overall, CTE enrollment was 100 FTE over budget. Expenditures were \$506,719 over budget due to both supplies and contracted services being over by \$656,580 and \$173,924, respectively. This is offset by certificated and classified salaries coming in \$260,439 below budget and benefits being ending the year under by \$95,456. CTE ended the year with a surplus of \$296,667.

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

**Table 12**

Career-Technical Education Program Summary (Program 31.XXX, 34.XXX, 38.XXX & 45.XXX)			
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> Favorable/ (Unfavorable)
<b>Revenue</b>			
Sales	\$ 40,000	\$ 179,674	\$ 139,674
State - Apportionment	12,667,687	13,324,439	656,752
Federal Special Purpose	249,045	305,845	56,800
Revenue from Other Districts	-	-	-
Revenue from Other Agencies	-	1,168	1,168
Sale of Equipment	-	24,739	24,739
Total Revenue	\$ 12,956,732	\$ 13,835,865	\$ 879,133
Indirect Charges	(1,536,801)	(1,612,548)	(75,747)
Prior Year Carryover	-	-	-
<b>Total Resources</b>	\$ 11,419,931	\$ 12,223,317	\$ 803,386
<b>Expenditures</b>			
Certificated Salaries	\$ 7,433,722	\$ 7,197,795	\$ 235,927
Classified Salaries	460,136	435,624	24,512
Benefits	2,763,160	2,667,704	95,456
Supplies	431,327	1,087,907	(656,580)
Contractual	250,118	424,042	(173,924)
Travel	52,098	29,582	22,516
Equipment	8,370	38,207	(29,837)
Internal Transfers (in)/out	21,000	45,789	(24,789)
<b>Total Use of Resources</b>	\$ 11,419,931	\$ 11,926,650	\$ (506,719)
<b>Net Surplus/(Deficit)</b>	\$ -	\$ 296,667	\$ 296,667

## **Maintenance and Operations**

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

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

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

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

Expenditures ended the year \$2,715,335 over budget due to contracted services coming in \$1,091,683 above budget. Supplies and purchase of new equipment were also over budget by \$753,187 and \$636,157, respectively. Salaries and benefits were collectively \$250,646 over budget.

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

**Table 13**

Maintenance & Operations Program Summary			
<b>Expenditures</b>	<u>Adopted Budget</u>	<u>Actual</u>	<u>Variance</u> Favorable/ (Unfavorable)
Classified Salaries	13,074,406	13,201,519	(127,113)
Benefits	6,533,059	6,656,592	(123,533)
Supplies	1,166,918	1,920,105	(753,187)
Contractual	530,772	1,622,455	(1,091,683)
Travel	1,300	4,594	(3,294)
Equipment	25,000	661,157	(636,157)
Internal Transfers (in)/out	(24,050)	(43,683)	19,633
<b>Total Expenditures</b>	<b>\$ 21,307,405</b>	<b>\$ 24,022,740</b>	<b>\$ (2,715,335)</b>

## **Categorical Programs**

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

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

## **GENERAL FUND CONCLUSION**

**Table 14** displays the budget and ending fund balance, revenues, and expenditures. The ending fund balance was \$34,036,362 or \$837,276 above budget.

**Table 14**

<b>General Fund</b>	<b>2016-17 Budget</b>	<b>2016-17 Actual</b>	<b>Variance Surplus/(Deficit)</b>
<b>Beginning Fund Balance</b>	<b>\$ 42,518,240</b>	<b>\$ 43,251,597</b>	<b>\$ 733,357</b>
<b>Revenue</b>	<b>395,518,282</b>	<b>388,158,595</b>	<b>(7,359,687)</b>
<b>Other Financing Sources</b>	<b>1,700,000</b>	<b>1,812,795</b>	<b>112,795</b>
<b>Total Resources Available</b>	<b>439,736,522</b>	<b>433,222,987</b>	<b>(6,513,535)</b>
<b>Expenditures</b>	<b>406,537,436</b>	<b>399,186,625</b>	<b>7,350,811</b>
<b>Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Use of Resources</b>	<b>406,537,436</b>	<b>399,186,625</b>	<b>7,350,811</b>
<b>Ending Fund Balance</b>	<b>\$ 33,199,086</b>	<b>\$ 34,036,362</b>	<b>\$ 837,276</b>

The district administration continually reviews operational requirements and revises operations for the benefit of the students in stewardship over district assets. Any material changes that affect the financial condition of the district are included in the financial reports. Enrollment counts and basic education financial operations are updated and reported monthly.



## **ENROLLMENT**

State funding for school districts is based on the number of full time equivalent (FTE) students enrolled in the district (see also **REVENUE in Section I** of this report). FTE is calculated based on the number of hours of classroom instruction received. **Table 15** displays the variances between actual and budgeted average FTE by individual grade for 2015-16 and 2016-17.

**Table 15**

<b>K-12 Annual Average FTE Enrollment Two Year Comparison</b>					
	(A) 2015-16 Actual	(B) 2016-17 Budget	(C) 2016-17 Actual	(D) Variance (C)-(A)	(E) Variance (C)-(B)
Kindergarten	2,224	2,443	2,281	57	(162)
Grade 1	2,454	2,304	2,339	(115)	36
Grade 2	2,493	2,375	2,403	(89)	28
Grade 3	2,507	2,419	2,454	(53)	35
Grade 4	2,399	2,459	2,423	24	(36)
Grade 5	2,218	2,338	2,337	119	(0)
<b>Elementary</b>	<b>14,296</b>	<b>14,338</b>	<b>14,239</b>	<b>(56)</b>	<b>(99)</b>
Grade 6	1,997	2,017	2,048	51	31
Grade 7	1,983	1,836	1,984	1	148
Grade 8	2,056	1,933	1,980	(76)	47
<b>Middle School</b>	<b>6,037</b>	<b>5,787</b>	<b>6,012</b>	<b>(25)</b>	<b>225</b>
Grade 9	1,940	2,203	2,059	119	(144)
Grade 10	1,988	1,757	1,914	(74)	157
Grade 11	1,818	1,738	1,775	(44)	37
Grade 12	1,623	1,753	1,657	34	(96)
<b>High School</b>	<b>7,369</b>	<b>7,452</b>	<b>7,405</b>	<b>36</b>	<b>(47)</b>
Running Start	247	231	249	2	18
TCC Fresh Start **	177	188	185	8	(3)
Reengagement Center **	136	150	179	43	28
Goodwill **	26	38	29	2	(9)
Alternative Learning Experience	56	58	54	(3)	(4)
<b>Grand Total *</b>	<b>28,344</b>	<b>28,242</b>	<b>28,351</b>	<b>8</b>	<b>109</b>
Actual data through June 2017					

\*\* Open Doors - 1418 Programs

In comparison with 2015-16, actual enrollment for 2016-17 (**Table 15 column (D)**):

- Elementary schools (grades K-5) decreased by 56 FTE;
- Middle schools (grades 6-8) decreased by 25 FTE;
- High schools (grades 9-12) increased by 36 FTE;
- Running Start (college level courses) increased by 2 FTE;

Open Doors – 1418 Programs

- TCC Fresh Start increased by 8 FTE;
- Reengagement Center increased by 43 FTE;
- Goodwill increased by 2 FTE
- ALE (Alternative Learning Experience) decreased by 3 FTE

The combined variances resulted in a total average increase of 8 student FTE from the prior year.

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

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

There were 1,047 funded full-day kindergarten FTE and 1,177 half-day kindergarten FTE in 2015-16. For 2016-17, the budget includes 2,443 total funded full-day and half-day kindergarten FTE; this enrollment is currently projected to be 2,281 funded FTE.

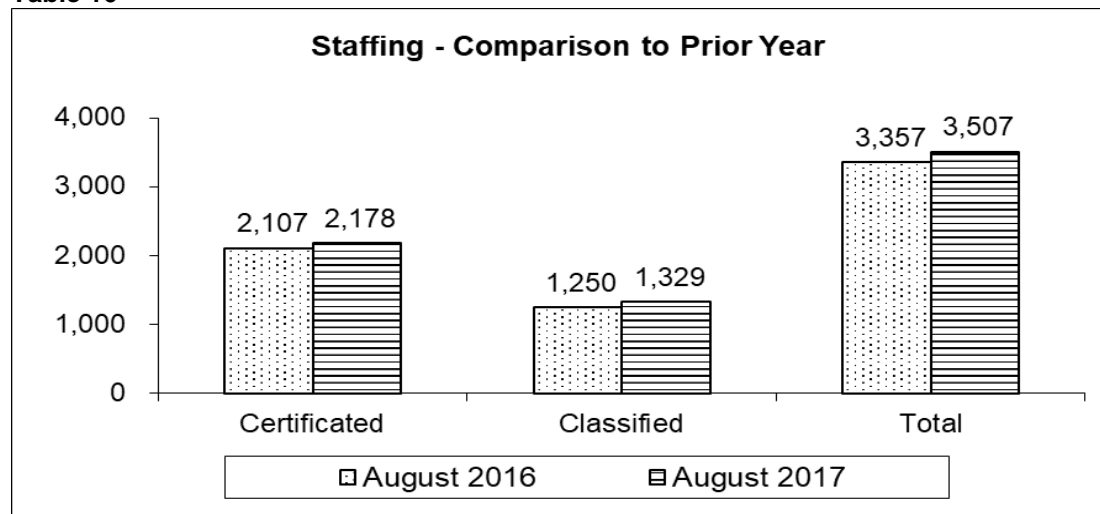
Kindergarten students and students who participate for only part of the year or part of each day are calculated as a portion of an FTE. Any district may choose to serve students more hours per day or per year than the state definition of full time equivalent. However, students who attend classes more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

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

## **STAFFING**

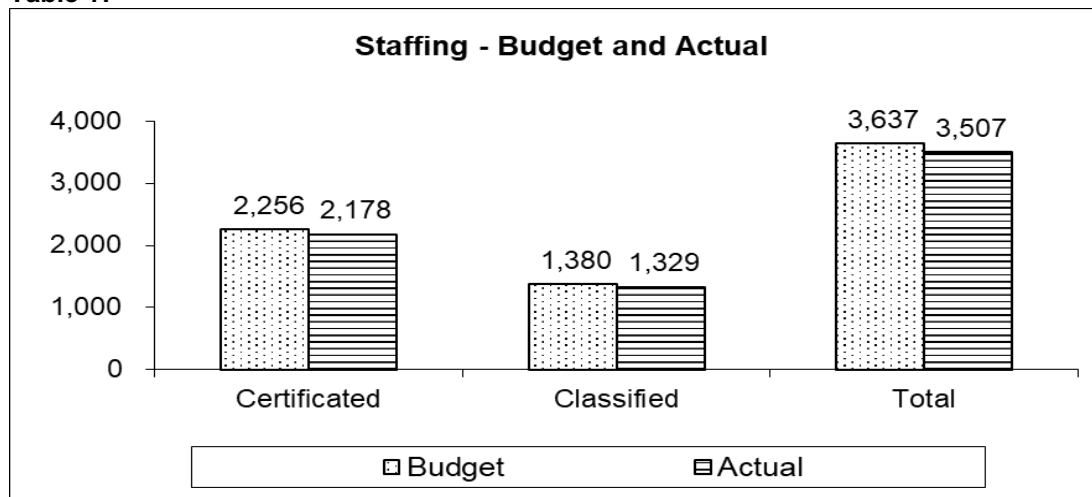
District staffing is divided into two categories: certificated staff – teachers, counselors, librarians, nurses, specialists and principals, and classified staff – classroom aids, secretaries, bus drivers, cooks, custodians, playground staff, maintenance crews, grounds crews, and business support staff. **Table 16** compares the number of filled positions in August 2016 to the number of filled positions in August 2017. The number of certificated and classified staff increased by 71 FTE and 79 FTE, respectively.

**Table 16**



As shown in **Table 17**, the number of assigned certificated FTE was 2,178 and classified staff FTE was 1,1329. Certificated and classified staffing were below budget by 78 and 51 FTE, respectively.

**Table 17**



Certificated staffing levels vary with student population. The total change in staffing reflects both the change in student population and any shifts between levels (elementary and secondary). Classified staffing levels vary with major changes in student population, as well as with major projects or with changes in operations of the support functions. **Table 18** compares the number of budgeted FTE to the number of actual FTE by program.

**Table 18**

<b>Budget vs. Actual Staffing  In FTE (Full Time Equivalents)</b>			
Program Description (Number)	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> Incr/(Decrease)
<b><u>Certificated Staff</u></b>			
Basic Education (01-03)	1,578.84	1,520.23	58.61
Federal Stimulus (10)	-	-	-
Special Education (20)	337.60	331.89	5.71
Vocational Education (30-40)	102.60	97.28	5.32
Compensatory (50-60)	212.34	204.58	7.76
Other Instructional (70)	21.90	20.93	0.97
Support Services (80-90)	3.00	3.00	-
<b>Total Certificated</b>	<b>2,256.28</b>	<b>2,177.91</b>	<b>78.37</b>
<b><u>Classified Staff</u></b>			
Basic Education (01-03)	318.48	307.28	11.20
Federal Stimulus (10)	-	-	-
Special Education (20)	276.19	266.21	9.98
Vocational Education (30-40)	9.24	7.94	1.30
Compensatory (50-60)	117.62	107.86	9.76
Other Instructional (70)	23.56	22.48	1.08
Support Services (80-90)	635.31	617.45	17.86
<b>Total Classified</b>	<b>1,380.40</b>	<b>1,329.22</b>	<b>51.18</b>
<b><u>Total All Staff</u></b>	<b>3,636.68</b>	<b>3,507.13</b>	<b>129.55</b>
<b>* Actual data through August 2017</b>			

“Basic education” includes instructional support – principals, librarians, counselors.

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

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

**Run Date:** November 07, 2017  
**Run Time:** 9:31 am  
**Report ID:** TS163.v5

**TACOMA SCHOOL DISTRICT NO. 10**  
**Combined Balance Sheet - All Funds**  
**As Of: August 31, 2017**

	Governmental Fund Types					Trust Fund	Fund Total
	General	Capital Projects	Transportation Vehicle	Debt Service	ASB	Private Purpose	
<b>Assets</b>							
200: Imprest Cash	79,535	10,000	0	0	10,610	0	100,145
236: Cash In Bank-Key Bank	1,006,084	29,179	0	0	71,122	3,373	1,109,758
237: Cash In Bank-Key Bank/Food Svc	4,225	0	0	0	0	0	4,225
240: Cash On Deposit With County	3,814,966	2,312,612	328	267,114	3,245	1,440	6,399,705
241: Warrants Outstanding	(3,379,910)	(1,131,424)	0	0	(2,064)	(920)	(4,514,318)
310: Taxes Receivable-Current Year	40,478,748	4,708,723	0	25,783,034	0	0	70,970,505
311: Taxes Receivable-Prior Year	682,286	79,563	0	410,268	0	0	1,172,117
312: Taxes Receivable-Delinquent	479,770	63,894	0	246,903	0	0	790,567
320: Due From Other Funds	2,490,487	812,928	0	0	3,467	0	3,306,882
330: AR Due From Other Gov't Units	455,642	0	0	0	0	0	455,642
331: AR Grant Claims Due From Other Gov'ts	4,382,049	0	0	0	0	0	4,382,049
335: AR Grants Due From Other Gov't Units	134,375	0	0	0	0	0	134,375
340: Accounts Receivable	39,694	0	0	0	5,328	0	45,022
341: AR Employee Receivable	0	0	0	0	1,799	0	1,799
360: Accrued Interest Receivable	1,185	173,509	63	304	60	0	175,122
410: Inventory-Supplies & Materials	518,242	0	0	0	0	0	518,242
411: Inventory-Schools	572,940	0	0	0	24,244	0	597,184
412: Inventory-Summer	218,928	0	0	0	0	0	218,928
413: Inventory-P&G Completed Goods	91,320	0	0	0	0	0	91,320
413: Inventory-Printing & Graphics	40,838	0	0	0	0	0	40,838
415: Inventory-Maintenance	188,016	0	0	0	0	0	188,016
425: Inventory-Food Service	1,922,891	0	0	0	0	0	1,922,891
430: Prepaid Items	741,228	0	0	0	0	0	741,228
450: Investments	41,770,000	263,375,000	2,270,000	10,887,000	2,149,000	652,000	321,103,000
<b>Total Assets</b>	<b>96,733,539</b>	<b>270,433,985</b>	<b>2,270,391</b>	<b>37,594,623</b>	<b>2,266,812</b>	<b>655,893</b>	<b>409,955,243</b>
<b>Liabilities and Fund Balance</b>							
<b>Liabilities</b>							
601: Liabilities	4,301,138	10,871,522	0	0	158,881	141,957	15,473,499
605: Accrued Salaries & Benefits	9,733,715	144,200	0	0	0	0	9,877,915
606: Est. Property/Liability Ins Payable	2,823,987	0	0	0	0	0	2,823,987
607: Horace Mann Auto Ins Payable	313	0	0	0	0	0	313
608: Nutrition Svcs Prepaid	112,262	0	0	0	0	0	112,262
610: FICA/Medicare Payable	1,903,377	0	0	0	0	0	1,903,377

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**TACOMA SCHOOL DISTRICT NO. 10**  
**Combined Balance Sheet - All Funds**  
As Of: **August 31, 2017**

	Governmental Fund Types					Trust Fund	
	<u>General</u>	<u>Capital Projects</u>	<u>Transportation Vehicle</u>	<u>Debt Service</u>	<u>ASB</u>	<u>Private Purpose</u>	<u>Fund Total</u>
<b>Liabilities and Fund Balance</b>							
611: Industrial Insurance Payable	11,711	0	0	0	0	0	11,711
612: Retirement Payable	977,890	0	0	0	0	0	977,890
613: Withholding Tax Payable	(1,135,569)	0	0	0	0	0	(1,135,569)
615: Involuntary/Court Ordered Payable	(9,607)	0	0	0	0	0	(9,607)
616: Sound Partnership Payable	1,771,612	0	0	0	0	0	1,771,612
617: Maintenance Deduct & Benefits Payable	(805,222)	0	0	0	0	0	(805,222)
618: UNUM Life Insurance Payable	90	0	0	0	0	0	90
619: Cancer Insurance Payable	(6,729)	0	0	0	0	0	(6,729)
622: Flex Plan Dependent Care Payable	(20,139)	0	0	0	0	0	(20,139)
623: Flex Plan Medical Payable	58,080	0	0	0	0	0	58,080
624: TSA Payable	19,979	0	0	0	0	0	19,979
625: Flex Plan - Health Savings Account	(35,659)	0	0	0	0	0	(35,659)
627: United Way Payable	(5,783)	0	0	0	0	0	(5,783)
629: Veba III/Sick Leave Payable	99,204	0	0	0	0	0	99,204
632: Benefits And Voluntary Deductions	40,524	0	0	0	0	0	40,524
636: APA Salary Insurance Payable	61,738	0	0	0	0	0	61,738
637: Est Unemployment Payable	614,091	0	0	0	0	0	614,091
638: Est Compensated Absence Payable	146,826	0	0	0	0	0	146,826
639: Est Industrial Ins Payable	250,401	0	0	0	0	0	250,401
640: Due To Other Funds	816,722	2,487,745	0	0	2,416	0	3,306,882
641: AD & D Insurance Payable	(8,588)	0	0	0	0	0	(8,588)
642: Unclaimed Property Payable	2,643	0	0	0	88	0	2,731
643: Sales Tax Payable	23,461	0	0	0	0	0	23,461
650: Deposits - Grants	98,338	0	0	0	0	0	98,338
650: Deposits - Point of Sale	108,078	0	0	0	136,573	0	244,651
650: Deposits - Tuition	485,355	0	0	0	0	0	485,355
650: Deposits - Unavail RV	407	0	0	0	485	0	892
656: Garnishments Payable	26,724	0	0	0	0	0	26,724
657: State Retiree Subsidy Payable	6,408	0	0	0	0	0	6,408
660: Beneficiary (Deceased EE)	1	0	0	0	0	0	1
754: Unavailable Rev-Cash Register System	0	0	0	0	0	3,023	3,023
760: Unavailable Revenue -Taxes Receivable	40,229,397	4,687,851	0	25,543,188	0	0	70,460,436
<b>Total Liabilities</b>	<b>62,697,177</b>	<b>18,191,317</b>	<b>0</b>	<b>25,543,188</b>	<b>298,443</b>	<b>144,980</b>	<b>106,875,104</b>



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**TACOMA SCHOOL DISTRICT NO. 10**  
**Combined Balance Sheet - All Funds**  
As Of: **August 31, 2017**

	Governmental Fund Types					Trust Fund	Fund Total
	<u>General</u>	<u>Capital Projects</u>	<u>Transportation Vehicle</u>	<u>Debt Service</u>	<u>ASB</u>	<u>Private Purpose</u>	
<b>Liabilities and Fund Balance</b>							
<b>Fund Balance</b>							
840: Nonspendable - Inventory & Prepaid Items	4,294,404	0	0	0	24,244	0	4,318,648
819: Restricted to Fund Purposes	0	0	2,270,391	0	1,944,125	0	4,214,516
821: Restricted for Carryover	655,799	0	0	0	0	0	655,799
830: Restricted for Debt Service	425,906	0	0	12,051,435	0	0	12,477,341
861: Restricted from Bond Proceeds	0	238,491,321	0	0	0	0	238,491,321
862: Restricted from Levy Proceeds	0	12,435,846	0	0	0	0	12,435,846
870: Committed to Contingencies	0	0	0	0	0	510,913	510,913
820: Assigned to Encumbrances	1,361,223	0	0	0	0	0	1,361,223
866: Assigned to Carryover	1,459,648	0	0	0	0	0	1,459,648
868: Assigned to C&I	2,938,537	0	0	0	0	0	2,938,537
875: Assigned to Future Operations	7,564,935	0	0	0	0	0	7,564,935
889: Assigned to Fund Purposes	0	1,315,501	0	0	0	0	1,315,501
891: Unassigned for Minimum FB Policy	15,335,910	0	0	0	0	0	15,335,910
<b>Total Fund Balance</b>	<b>34,036,362</b>	<b>252,242,668</b>	<b>2,270,391</b>	<b>12,051,435</b>	<b>1,968,369</b>	<b>510,913</b>	<b>303,080,138</b>
<b>Total Liabilities and Fund Balance</b>	<b>96,733,539</b>	<b>270,433,985</b>	<b>2,270,391</b>	<b>37,594,623</b>	<b>2,266,812</b>	<b>655,893</b>	<b>409,955,243</b>

Run Date: November 07, 2017

Run Time: 9:33 am

Report ID: TS164.v3

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Expenditures by State Object with % Spent**  
**General Fund As Of: August 31, 2017**



<u>State Object</u>	<u>Prior Year Adopted Budget</u>	<u>Prior Year Year to Date Actual</u>	<u>Under Budget (Over)</u>	<u>% Spent</u>	<u>Current Year Adopted Budget</u>	<u>Current Year Year to Date Actual</u>	<u>Under Budget (Over)</u>	<u>% Spent</u>
<b>0 - Debit Transfer</b>	2,502,420	2,633,134	(130,714)	105.2	2,382,524	2,403,002	(20,478)	100.9
<b>1 - Credit Transfer</b>	(2,502,420)	(2,633,134)	130,714	105.2	(2,382,524)	(2,403,002)	20,478	100.9
<b>2 - Salaries - Certificated</b>	180,048,593	170,959,834	9,088,759	95.0	188,352,001	183,192,432	5,159,569	97.3
<b>3 - Salaries - Classified</b>	63,789,142	61,385,796	2,403,346	96.2	68,400,030	67,089,077	1,310,953	98.1
<b>4 - Employees Benefits &amp; Payroll Taxes</b>	90,678,559	84,667,576	6,010,983	93.4	91,790,709	90,064,696	1,726,013	98.1
<b>5 - Supplies, Etc.</b>	17,379,600	19,096,085	(1,716,485)	109.9	19,445,654	17,557,160	1,888,494	90.3
<b>7 - Purchased Services</b>	37,293,368	37,554,573	(261,205)	100.7	36,553,920	37,908,920	(1,355,000)	103.7
<b>8 - Travel</b>	855,255	1,528,622	(673,367)	178.7	961,120	1,345,173	(384,053)	140.0
<b>9 - Capital Outlay</b>	877,632	2,923,620	(2,045,988)	333.1	1,034,002	2,029,165	(995,163)	196.2
<b><u>District Total</u></b>	<b><u>390,922,149</u></b>	<b><u>378,116,107</u></b>	<b><u>12,806,042</u></b>	<b><u>96.7</u></b>	<b><u>406,537,436</u></b>	<b><u>399,186,625</u></b>	<b><u>7,350,811</u></b>	<b><u>98.2</u></b>

**Run Date:** November 07, 2017

**Run Time:** 9:36 am

**Report ID:** TS158.v4

**TACOMA SCHOOL DISTRICT NO. 10**  
**Income Statement and Changes in Fund Balance**  
**General Fund As Of: August 31, 2017**

	<u>Current Year Adopted Budget</u>	<u>Current Year Year to Date Actual</u>	<u>Under Budget (Over)</u>	<u>% Current Year Budget</u>	<u>% Prior Year Budget</u>
<b>Resources Available</b>					
<b>Debt and Fiscal Management</b>					
840: Nonspendable - Inventory & Prepaid Items	3,336,218	4,283,413	947,195	128.4	76.5
860: Committed to Debt & Fiscal Mgmt	14,812,478	14,635,856	(176,622)	98.8	100.0
870: Committed to Contingencies	1,000,000	0	(1,000,000)	0.0	100.0
820: Assigned to Encumbrances	627,218	856,645	229,427	136.6	446.9
<b>Total Debt and Fiscal Management</b>	<b>19,775,914</b>	<b>19,775,914</b>	<b>0</b>	<b>100.0</b>	<b>348.2</b>
<b>Restricted and Assigned FB</b>					
821: Restricted for Carryover	650,461	633,566	(16,895)	97.4	204.8
866: Assigned to Carryover	1,600,139	1,787,883	187,744	111.7	243.5
868: Assigned to C&I	1,026,750	1,814,304	787,554	176.7	241.6
875: Assigned to Future Operations	19,464,976	19,239,929	(225,047)	98.8	97.7
<b>Total Restricted and Assigned FB</b>	<b>22,742,326</b>	<b>23,475,682</b>	<b>733,356</b>	<b>103.2</b>	<b>135.6</b>
<b>Total Beginning Fund Balance</b>	<b>42,518,240</b>	<b>43,251,597</b>	<b>733,357</b>	<b>101.7</b>	<b>116.2</b>
<b>Revenue</b>					
1 - Local Taxes	85,793,823	87,796,591	2,002,768	102.3	100.1
2 - Local Non-Tax	6,363,011	8,007,176	1,644,165	125.8	116.4
3 - State - General Purpose	198,109,522	196,295,999	(1,813,523)	99.1	101.0
4 - State - Special Purpose	62,264,654	53,728,990	(8,535,664)	86.3	90.9
5 - Federal - General Purpose	299,125	291,916	(7,209)	97.6	111.4
6 - Federal - Special Purpose	39,412,499	38,490,182	(922,317)	97.7	99.2
7 - Revenue from other Districts	1,885,009	1,801,766	(83,243)	95.6	95.3
8 - Revenue from other Agencies	1,390,639	1,745,974	355,335	125.6	94.6
9 - Other Financing Sources	1,700,000	1,812,795	112,795	106.6	26.6
<b>Total Revenue</b>	<b>397,218,282</b>	<b>389,971,390</b>	<b>(7,246,892)</b>	<b>98.2</b>	<b>98.9</b>
<b>Total Resources Available</b>	<b>439,736,522</b>	<b>433,222,987</b>	<b>(6,513,535)</b>	<b>98.5</b>	<b>100.4</b>
<b>Uses of Resources</b>					
<b>Expenditures</b>					
01: Basic Education	209,721,220	207,375,549	2,345,671	98.9	96.9
02: Basic Education - ALE	370,240	381,306	(11,066)	103.0	109.8
03: Basic Education-1418 Open	2,552,174	2,153,104	399,070	84.4	78.7

Run Date: November 07, 2017

Run Time: 9:36 am

Report ID: TS158.v4

**TACOMA SCHOOL DISTRICT NO. 10**  
**Income Statement and Changes in Fund Balance**  
**General Fund As Of: August 31, 2017**

	<b>Current Year <u>Adopted</u> <u>Budget</u></b>	<b>Current Year Year to Date_ <u>Actual</u></b>	<b>Under Budget <u>(Over)</u></b>	<b>% Current Year_ <u>Budget</u></b>	<b>% Prior Year_ <u>Budget</u></b>
<b>Uses of Resources</b>					
21: Special Education, State	43,981,969	42,245,345	1,736,624	96.1	100.0
22: SPED Infants & Tod - State	1,153,284	1,086,228	67,056	94.2	109.2
24: Special Education, Federal	7,075,630	6,965,505	110,125	98.4	101.8
31: Career & Tech Ed, State	9,805,144	10,043,644	(238,500)	102.4	98.4
34: Middle School CTE	1,378,187	1,592,442	(214,255)	115.5	106.0
38: Career & Tech Ed, Federal	236,600	290,564	(53,964)	122.8	114.8
51: Disadvantaged, Federal	12,455,924	11,486,595	969,329	92.2	91.9
52: School Improvement, Federa	1,768,383	1,996,899	(228,516)	112.9	122.4
55: Learning Assistance Prog,	8,134,076	8,221,971	(87,895)	101.1	101.7
56: State Institutions, Ctrs &	631,420	568,261	63,159	90.0	91.3
57: NegleCTEd & Delinquent	102,397	90,473	11,924	88.4	100.5
58: Special & Pilot Programs	2,396,264	2,858,598	(462,334)	119.3	132.0
59: Institutions - Adult Jails	80,989	57,457	23,532	70.9	100.0
61: Head Start, Federal	4,771,280	4,907,683	(136,403)	102.9	110.7
64: Limited English Proficienc	389,632	577,158	(187,526)	148.1	104.3
65: Transitional Bilingual, St	4,677,479	4,577,091	100,388	97.9	96.6
68: Indian Education, Federal	265,103	269,785	(4,682)	101.8	105.6
69: Other Compensatory Program	0	6,512	(6,512)	100.0	43.2
73: Summer School	596,936	786,597	(189,661)	131.8	94.5
74: Highly Capable, State	1,163,428	1,074,225	89,203	92.3	100.6
79: Other Instructional Pgms	13,292,965	5,440,588	7,852,377	40.9	43.4
89: Community Services	457,571	661,350	(203,779)	144.5	128.8
97: District-Wide Support	54,858,531	59,203,969	(4,345,438)	107.9	103.6
98: Nutrition Svcs	11,924,855	12,721,572	(796,717)	106.7	99.5
99: Pupil Transportation	12,295,755	11,546,153	749,602	93.9	86.0
<b>Total Expenditures</b>	<b>406,537,436</b>	<b>399,186,625</b>	<b>7,350,811</b>	<b>98.2</b>	<b>96.7</b>
<b>Total Uses of Resources</b>	<b>406,537,436</b>	<b>399,186,625</b>	<b>7,350,811</b>	<b>98.2</b>	<b>96.7</b>
<b>Ending Fund Balance</b>	<b>33,199,086</b>	<b>34,036,362</b>	<b>837,276</b>	<b>102.5</b>	<b>150.1</b>
840: Nonspendable - Inventory & Prepaid Items	3,336,218	4,294,404	958,186	128.7	98.3
860: Committed to Debt & Fiscal Mgmt	14,812,478	0	(14,812,478)	0.0	100.0
870: Committed to Contingencies	1,000,000	0	(1,000,000)	0.0	0.0
820: Assigned to Encumbrances	627,218	1,361,223	734,005	217.0	610.3
<b>Total Debt and Fiscal Management</b>	<b>19,775,914</b>	<b>5,655,627</b>	<b>(14,120,287)</b>	<b>28.6</b>	<b>359.6</b>
821: Restricted for Carryover	400,000	655,799	255,799	163.9	126.7

**Run Date:** November 07, 2017

**Run Time:** 9:36 am

**Report ID:** TS158.v4

**TACOMA SCHOOL DISTRICT NO. 10**  
**Income Statement and Changes in Fund Balance**  
**General Fund As Of: August 31, 2017**

	<b>Current Year Adopted Budget</b>	<b>Current Year Year to Date_ Actual</b>	<b>Under Budget (Over)</b>	<b>% Current Year_ Budget</b>	<b>% Prior Year_ Budget</b>
830: Restricted for Debt Service	0	425,906	425,906	100.0	100.0
866: Assigned to Carryover	150,000	1,459,648	1,309,648	973.1	1,191.9
868: Assigned to C&I	0	2,938,537	2,938,537	100.0	100.0
875: Assigned to Future Operations	12,873,172	7,564,935	(5,308,237)	58.8	213.4
<b>Total Restricted and Assigned FB</b>	<b>13,423,172</b>	<b>13,044,825</b>	<b>(378,347)</b>	<b>97.2</b>	<b>242.9</b>
891: Unassigned for Minimum FB Policy	0	15,335,910	15,335,910	100.0	0.0
<b>Total Fund Balance</b>	<b>33,199,086</b>	<b>34,036,362</b>	<b>837,276</b>	<b>102.5</b>	<b>150.1</b>

**Run Date:** November 07, 2017  
**Run Time:** 9:37 am  
**Report ID:** TS166.v4

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Revenue by State and District Account w/% Received**  
**General Fund As Of: August 31, 2017**

<u>State Account</u> <u>District Account</u>	<u>Prior Year</u> <u>Adopted</u> <u>Budget</u>	<u>Prior Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>	<u>Current Year</u> <u>Adopted</u> <u>Budget</u>	<u>Current Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>
<b>1 - Local Taxes</b>								
11000: Local Property Tax	85,570,000	86,057,007	487,007	100.6	85,570,000	87,796,591	2,226,591	102.6
13000: Sale Of Tax Title Property	1,941	0	(1,941)	0.0	1,941	0	(1,941)	0.0
19000: Other Local Taxes	358,264	0	(358,264)	0.0	221,882	0	(221,882)	0.0
<b>1 - Local Taxes</b>	<u>85,930,205</u>	<u>86,057,007</u>	<u>126,802</u>	<u>100.1</u>	<u>85,793,823</u>	<u>87,796,591</u>	<u>2,002,768</u>	<u>102.3</u>
<b>2 - Local Non-Tax</b>								
21000: Tuition & Fees - Unassigned	481,000	1,001,871	520,871	208.3	533,809	1,256,000	722,191	235.3
21010: Regular Student Fees	50,000	58,795	8,795	117.6	50,000	51,496	1,496	103.0
21020: ALE Student Fees	0	0	0	100.0	0	900	900	100.0
21800: Convenience Fee	0	32,864	32,864	100.0	0	38,909	38,909	100.0
21860: Community School - Tuition & Fees	27,000	0	(27,000)	0.0	0	0	0	100.0
22000: Sales of Goods, Supplies, & Svcs	10,000	14,173	4,173	141.7	10,000	2,059	(7,941)	20.6
22010: Sale of Supplies & Svcs - FR 1	160,000	308,596	148,596	192.9	160,000	263,908	103,908	164.9
22020: Sale of Supplies & Svcs - FR 2	100,000	81,456	(18,544)	81.5	100,000	125,506	25,506	125.5
22030: Sale of Supplies & Svcs-Schools	0	9	9	100.0	0	1,165	1,165	100.0
22040: Sale of Recoverable Items	140,000	109,638	(30,362)	78.3	140,000	98,866	(41,134)	70.6
22050: Sale of Supplies & Svcs - Trip 1	170,000	74,391	(95,609)	43.8	100,000	80,632	(19,368)	80.6
22060: Sale of Supplies & Svcs - Trip 2	20,000	158,065	138,065	790.3	50,000	50,451	451	100.9
22100: Other Storeroom Sales	5,000	5,578	578	111.6	5,000	4,334	(666)	86.7
22200: Copy Center Reimbursements	50,000	51,800	1,800	103.6	50,000	55,596	5,596	111.2
22310: CTE Sales of Goods, Supplies & Svcs	40,000	34,491	(5,509)	86.2	40,000	42,857	2,857	107.1
22910: Nutrition Service Sales	1,484,801	1,649,536	164,735	111.1	1,594,128	1,711,973	117,845	107.4
22940: NS Sales - Special Events	0	14,794	14,794	100.0	9,571	12,640	3,069	132.1
22960: NS Sales - Breakfast	101,301	117,767	16,466	116.3	103,982	136,853	32,871	131.6
22981: NS Convenience Fees	0	0	0	100.0	27,021	0	(27,021)	0.0
22990: School Bus Revenue	0	2,765	2,765	100.0	0	4,710	4,710	100.0
23000: Investment Earnings	30,000	149,056	119,056	496.9	75,000	250,573	175,573	334.1
25000: Gifts, Grants, & Donations (Local)	200,000	214,062	14,062	107.0	200,000	207,152	7,152	103.6
26000: Fines & Damages	45,000	38,640	(6,360)	85.9	45,000	37,616	(7,384)	83.6
27000: Rentals & Leases	375,000	358,772	(16,228)	95.7	375,000	309,604	(65,397)	82.6
27020: Facility Use - Utility Surcharge	16,450	15,751	(699)	95.8	15,800	14,717	(1,083)	93.1
27030: Facility Use - Custodial Labor	261,500	230,975	(30,525)	88.3	245,200	237,258	(7,942)	96.8
27040: Facility Use - Field/Stadium Maint	16,200	14,566	(1,634)	89.9	17,500	1,974	(15,527)	11.3
27050: Facility Use - Security	0	550	550	100.0	0	4,700	4,700	100.0
27060: Facility Use - Theater Tech	22,700	25,463	2,763	112.2	22,000	36,890	14,890	167.7
28000: Insurance Recoveries	45,000	30,457	(14,543)	67.7	45,000	106,850	61,850	237.4
29000: Local Support Non Tax-Unassigned	1,043,723	1,015,452	(28,271)	97.3	1,017,000	1,337,215	320,215	131.5

**Run Date:** November 07, 2017  
**Run Time:** 9:37 am  
**Report ID:** TS166.v4

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Revenue by State and District Account w/% Received**  
**General Fund As Of: August 31, 2017**

<u>State Account</u> <u>District Account</u>	<u>Prior Year</u> <u>Adopted</u> <u>Budget</u>	<u>Prior Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>	<u>Current Year</u> <u>Adopted</u> <u>Budget</u>	<u>Current Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>
<b>2 - Local Non-Tax</b>								
29001: Procurement Card Rebates	400,000	427,863	27,863	107.0	500,000	557,056	57,056	111.4
29010: Cash Over/Short	0	(582)	(582)	100.0	0	(707)	(707)	100.0
29060: Timber Sales	0	3,371	3,371	100.0	0	112,172	112,172	100.0
29070: CPF Indirect	700,000	700,000	0	100.0	700,000	700,000	0	100.0
29100: E-Rate Discount	0	74,485	74,485	100.0	0	88,569	88,569	100.0
29220: Advertising Commissions	50,000	58,750	8,750	117.5	50,000	0	(50,000)	0.0
29230: Photography Commissions	70,000	56,634	(13,366)	80.9	70,000	58,368	(11,632)	83.4
29240: Vending-Beverage Commissions	1,000	1,782	782	178.2	1,000	1,828	828	182.8
29250: Vending-Food Commissions	1,000	1,405	405	140.5	1,000	1,536	536	153.6
29260: Other Commissions/Rebates	10,000	264	(9,736)	2.6	10,000	4,952	(5,048)	49.5
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<b>2 - Local Non-Tax</b>	6,126,675	7,134,304	1,007,629	116.4	6,363,011	8,007,176	1,644,165	125.8
<b>3 - State - General Purpose</b>								
31000: Apportionment	173,170,886	174,774,920	1,604,034	100.9	181,485,618	179,419,263	(2,066,355)	98.9
31210: Apportionment - Special Ed	6,296,337	6,471,696	175,359	102.8	6,559,797	6,748,174	188,377	102.9
33000: Local Effort Assistance	9,670,896	9,746,330	75,434	100.8	10,064,107	10,128,563	64,456	100.6
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<b>3 - State - General Purpose</b>	189,138,119	190,992,947	1,854,828	101.0	198,109,522	196,295,999	(1,813,523)	99.1
<b>4 - State - Special Purpose</b>								
41000: Special Purpose - Unassigned	7,500,000	5,475	(7,494,525)	0.1	8,500,000	(85)	(8,500,085)	0.0
41210: Special Education	23,553,615	24,543,083	989,468	104.2	25,385,734	25,562,939	177,205	100.7
41220: SPED Infants & Toddlers - State	1,204,455	1,383,796	179,341	114.9	1,337,810	1,304,438	(33,372)	97.5
41550: Learning Assistance	8,653,947	8,655,723	1,776	100.0	8,561,928	8,570,832	8,904	100.1
41560: State Institutions, Centers, and Homes - I	611,087	573,680	(37,407)	93.9	580,934	437,149	(143,785)	75.2
41580: Special & Pilot Programs	2,088,108	2,780,991	692,883	133.2	2,437,099	2,977,194	540,095	122.2
41590: Institutions - Juveniles in Adult Jail	0	82,861	82,861	100.0	84,795	17,680	(67,115)	20.9
41650: Transitional Bilingual	2,709,372	2,994,278	284,906	110.5	3,122,493	3,125,934	3,441	100.1
41740: Highly Capable	282,219	285,094	2,875	101.0	286,652	287,166	514	100.2
41980: School Nutrition Services	280,988	252,126	(28,862)	89.7	241,000	237,241	(3,759)	98.4
41990: Transportation - Operations	11,468,522	11,481,510	12,988	100.1	11,726,209	11,208,503	(517,706)	95.6
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<b>4 - State - Special Purpose</b>	58,352,313	53,038,618	(5,313,695)	90.9	62,264,654	53,728,990	(8,535,664)	86.3
<b>5 - Federal - General Purpose</b>								
52000: Direct Federal Revenue - Unassigned	304,999	314,405	9,406	103.1	299,125	285,410	(13,715)	95.4
53290: Impact Aid - Special Ed Funding	0	2,566	2,566	100.0	0	0	0	100.0
55000: Federal Forests	0	22,902	22,902	100.0	0	6,507	6,507	100.0

**Run Date:** November 07, 2017  
**Run Time:** 9:37 am  
**Report ID:** TS166.v4

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Revenue by State and District Account w/% Received**  
**General Fund As Of: August 31, 2017**

<u>State Account</u> <u>District Account</u>	<u>Prior Year</u> <u>Adopted</u> <u>Budget</u>	<u>Prior Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>	<u>Current Year</u> <u>Adopted</u> <u>Budget</u>	<u>Current Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>
<b>5 - Federal - General Purpose</b>	304,999	339,873	34,874	111.4	299,125	291,916	(7,209)	97.6
<b>6 - Federal - Special Purpose</b>								
61000: Special Purpose - OSPI Unassigned	17,000	20,000	3,000	117.6	12,000	14,555	2,555	121.3
61240: Special Ed - Supplemental	7,224,171	7,316,041	91,870	101.3	7,399,960	7,283,289	(116,671)	98.4
61380: CTE - Carl Perkins Grant	255,848	292,310	36,462	114.3	249,045	305,845	56,800	122.8
61510: Disadvantaged - Title IA	13,317,524	12,240,341	(1,077,183)	91.9	13,111,106	12,037,183	(1,073,923)	91.8
61520: School Improvement - TII, IV, V & VI	1,817,774	2,224,744	406,970	122.4	1,861,400	2,101,887	240,487	112.9
61570: Institutions - Neglected & Delinquent	107,783	108,347	564	100.5	107,783	95,229	(12,554)	88.4
61640: Limited English Proficiency	397,425	414,422	16,997	104.3	397,425	588,702	191,277	148.1
61890: Other Community Services	102,393	132,038	29,645	129.0	115,071	18,434	(96,637)	16.0
61910: Regular Lunch Reimbursement	143,102	152,164	9,062	106.3	142,867	166,069	23,202	116.2
61920: Reduced Price Lunch Reimbursement	723,013	671,298	(51,715)	92.8	673,121	617,322	(55,799)	91.7
61930: Free Lunch Reimbursement	6,827,386	6,311,634	(515,752)	92.4	6,603,642	6,077,022	(526,620)	92.0
61940: Certified Lunch Reimbursement	176,394	166,980	(9,414)	94.7	175,151	158,323	(16,828)	90.4
61950: Regular Breakfast Reimbursement	16,635	19,517	2,882	117.3	16,657	22,683	6,026	136.2
61960: Reduced Price Breakfast Reimbursement	167,633	159,756	(7,877)	95.3	161,671	155,844	(5,827)	96.4
61970: Free Breakfast Reimbursement	2,137,752	1,922,950	(214,802)	90.0	2,086,313	1,860,762	(225,551)	89.2
61980: Free Snack Reimbursement	59,158	63,019	3,861	106.5	68,557	157,401	88,844	229.6
61990: Fresh Fruit & Vegetable Reimbursement	115,000	116,856	1,856	101.6	88,825	64,712	(24,113)	72.9
62610: Head Start	5,180,000	5,693,930	513,930	109.9	5,272,264	5,390,597	118,333	102.2
62680: Indian Education - ED	143,331	134,623	(8,708)	93.9	152,735	136,854	(15,881)	89.6
63000: Federal Grants Through Other Entities - U	0	25,410	25,410	100.0	0	31,200	31,200	100.0
63210: SPED Medicaid Match	0	183,677	183,677	100.0	0	294,498	294,498	100.0
69980: USDA Commodities	763,000	988,110	225,110	129.5	716,906	911,770	194,864	127.2
<b>6 - Federal - Special Purpose</b>	39,692,322	39,358,166	(334,156)	99.2	39,412,499	38,490,182	(922,317)	97.7
<b>7 - Revenue from other Districts</b>								
71210: Special Education	2,020,000	1,919,650	(100,350)	95.0	1,885,009	1,801,766	(83,243)	95.6
71450: CTE Skills Center RV	0	5,000	5,000	100.0	0	0	0	100.0
<b>7 - Revenue from other Districts</b>	2,020,000	1,924,650	(95,350)	95.3	1,885,009	1,801,766	(83,243)	95.6
<b>8 - Revenue from other Agencies</b>								
81000: Governmental Entities	248,441	275,452	27,011	110.9	248,441	443,798	195,357	178.6
82000: Private Foundations Revenue	0	64,863	64,863	100.0	0	172,767	172,767	100.0
85000: Educational Service Districts	1,141,198	973,624	(167,574)	85.3	1,142,198	1,129,409	(12,789)	98.9
<b>8 - Revenue from other Agencies</b>	1,389,639	1,313,939	(75,700)	94.6	1,390,639	1,745,974	355,335	125.6



**Run Date:** November 07, 2017  
**Run Time:** 9:37 am  
**Report ID:** TS166.v4

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Revenue by State and District Account w/% Received**  
**General Fund As Of: August 31, 2017**

State Account  
District Account

**9 - Other Financing Sources**

93000: Sale of Equipment  
 95000: Long-Term Financing  
 99000: Operating Transfers

**9 - Other Financing Sources**

**District Total**

	<u>Prior Year Adopted Budget</u>	<u>Prior Year Year to Date Actual</u>	<u>Over Budget (Under)</u>	<u>% Received</u>	<u>Current Year Adopted Budget</u>	<u>Current Year Year to Date Actual</u>	<u>Over Budget (Under)</u>	<u>% Received</u>
	0	84,154	84,154	100.0	0	89,776	89,776	100.0
	0	0	0	100.0	0	290,322	290,322	100.0
	1,700,000	367,595	(1,332,405)	21.6	1,700,000	1,432,698	(267,302)	84.3
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	1,700,000	451,749	(1,248,251)	26.6	1,700,000	1,812,795	112,795	106.6
	-----	-----	-----	-----	-----	-----	-----	-----
	<u>384,654,272</u>	<u>380,611,252</u>	<u>(4,043,020)</u>	<u>98.9</u>	<u>397,218,282</u>	<u>389,971,390</u>	<u>(7,246,892)</u>	<u>98.2</u>

Run Date: November 07, 2017

Run Time: 9:38 am

Report ID:TS152.v3

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Expenditures by Program w/Encumbrances**  
**General Fund As Of: August 31, 2017**

<u>Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Current Month</u>	<u>Current Year Year to Date</u>	<u>Encumbrance</u>	<u>Unspent / Unencumbered</u>	<u>Percent Expended</u>
<b>01: Basic Education</b>							
01000: Basic Education	178,674,519	175,274,781	13,962,147	175,892,379	172,399	(789,997)	100.5
01030: BE Attendance BECCA	0	172,275	19,912	47,320	0	124,955	27.5
01040: BE Building Contributions	0	427,236	2,900	149,225	0	278,011	34.9
01050: BE Kindergarten Contributions	0	33,369	0	28,154	0	5,215	84.4
01079: BE Categorical Carryover	700,155	0	0	0	0	0	100.0
01210: BE Fund Balance Special Ed	0	0	2,071,073	2,071,073	0	(2,071,073)	100.0
01240: BE SPED Peer Review Pool	85,000	85,000	8,803	23,750	0	61,250	27.9
01250: BE Campus Security	2,017,275	2,047,275	115,119	2,130,162	0	(82,887)	104.0
01270: BE Secondary Advisory Stipends	5,000	5,000	0	3,665	0	1,335	73.3
01280: BE HS Graduation	71,000	111,000	7,382	85,070	0	25,930	76.6
01310: BE Para Coverage	5,000	5,000	0	1,321	0	3,679	26.4
01320: BE Peer Review Pool	75,000	75,000	0	0	0	75,000	0.0
01430: BE Instructional	392,967	392,967	168,338	1,723,542	0	(1,330,575)	438.6
01440: BE - Non-Instructional	999,639	1,034,199	75,569	1,090,440	0	(56,241)	105.4
01450: BE Instructional	4,177,177	4,177,177	271,412	3,788,445	0	388,732	90.7
01460: BE FB Non-Instructional	600,000	600,000	288,738	479,825	0	120,175	80.0
01470: BE High Needs Support	1,500,000	1,441,200	117,592	1,412,195	0	29,005	98.0
01480: BE Strategic Goals/Initiatives	332,332	443,411	138,175	326,571	0	116,840	73.6
01650: BE Special Programs	2,106,436	2,152,436	75,776	2,009,916	839	141,681	93.4
01660: BE Next Move	139,457	149,457	11,067	162,887	0	(13,430)	109.0
01701: BE OP OT Relief Pool	95,000	82,450	432	110,206	0	(27,756)	133.7
01880: BE Partner School	6,898,490	7,216,640	518,964	6,830,176	6,819	379,645	94.7
01901: BE Running Start	1,385,705	1,495,912	14,511	1,383,418	0	112,494	92.5
01905: BE Int'l Baccalaureate	665,726	665,726	63,800	564,715	0	101,011	84.8
01915: BE Bargained Enhancement 5-10	1,233,050	1,233,050	39,790	1,107,941	0	125,109	89.9
01940: BE MS Athletic Reserve	0	562,118	0	171,803	0	390,315	30.6
01990: BE Curriculum & Instruction	2,715,000	2,728,350	126,860	2,236,571	0	491,779	82.0
01991: BE Curriculum & Instruction 1x	1,026,750	1,814,304	2,109	867,566	0	946,738	47.8
01992: BE C&I Optional Days	3,820,542	3,820,542	217,140	2,677,210	0	1,143,332	70.1
<b>Total 01: Basic Education</b>	<b>209,721,220</b>	<b>208,245,875</b>	<b>18,317,608</b>	<b>207,375,549</b>	<b>180,058</b>	<b>690,268</b>	<b>99.7</b>
<b>02: Basic Education - ALE</b>							
02000: BE Alternative Learning Exp	370,240	342,614	5,519	381,306	0	(38,692)	111.3
<b>Total 02: Basic Education - ALE</b>	<b>370,240</b>	<b>342,614</b>	<b>5,519</b>	<b>381,306</b>	<b>0</b>	<b>(38,692)</b>	<b>111.3</b>
<b>03: Basic Education-1418 Open</b>							

Run Date: November 07, 2017

Run Time: 9:38 am

Report ID:TS152.v3

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Expenditures by Program w/Encumbrances**  
**General Fund As Of: August 31, 2017**

<u>Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Current Month</u>	<u>Current Year Year to Date</u>	<u>Encumbrance</u>	<u>Unspent / Unencumbered</u>	<u>Percent Expended</u>
<b>03: Basic Education-1418 Open</b>							
03000: Basic Ed - 1418 Open Doors	2,552,174	2,358,044	136,923	2,153,104	0	204,940	91.3
<b>Total 03: Basic Education-1418 Open</b>	<b>2,552,174</b>	<b>2,358,044</b>	<b>136,923</b>	<b>2,153,104</b>	<b>0</b>	<b>204,940</b>	<b>91.3</b>
<b>21: Special Education, State</b>							
21000: Special Education - State	42,973,969	41,895,110	(1,231,770)	41,132,951	0	762,159	98.2
21560: SPED - State Safety Net	1,000,000	1,110,140	480,307	1,110,014	0	126	100.0
21720: SPED - District Settlement	8,000	8,000	360	1,735	0	6,265	21.7
21900: SPED Work Training	0	3,067	0	645	0	2,422	21.0
<b>Total 21: Special Education, State</b>	<b>43,981,969</b>	<b>43,016,317</b>	<b>(751,103)</b>	<b>42,245,345</b>	<b>0</b>	<b>770,972</b>	<b>98.2</b>
<b>22: SPED Infants &amp; Tod - State</b>							
22000: SPED Infants & Toddlers-State	1,153,284	1,124,516	39,326	1,086,228	0	38,288	96.6
<b>Total 22: SPED Infants &amp; Tod - State</b>	<b>1,153,284</b>	<b>1,124,516</b>	<b>39,326</b>	<b>1,086,228</b>	<b>0</b>	<b>38,288</b>	<b>96.6</b>
<b>24: Special Education, Federal</b>							
24506: SPED IDEAB Flow Thru 15-16	0	0	0	53,940	0	(53,940)	100.0
24507: SPED IDEAB Flow Thru 16-17	5,958,182	5,969,062	1,051,237	5,901,250	0	67,812	98.9
24516: SPED IDEAB Preschool 15-16	0	0	0	2,367	0	(2,367)	100.0
24517: SPED IDEAB Preschool 16-17	207,788	255,267	49,899	252,842	0	2,425	99.1
24566: SPED Safety Net 15-16	0	0	0	12,852	0	(12,852)	100.0
24567: SPED Safety Net 16-17	909,660	757,717	153,622	742,254	0	15,463	98.0
<b>Total 24: Special Education, Federal</b>	<b>7,075,630</b>	<b>6,982,046</b>	<b>1,254,759</b>	<b>6,965,505</b>	<b>0</b>	<b>16,541</b>	<b>99.8</b>
<b>31: Career &amp; Tech Ed, State</b>							
31000: CTE Technical Support	132,800	132,800	16,543	155,547	0	(22,747)	117.1
31510: CTE Administration	879,144	1,514,530	311,545	1,010,265	0	504,265	66.7
31600: CTE Agriculture & Science	423,157	423,157	38,674	465,041	0	(41,884)	109.9
31605: CTE Lincoln Tree Farm Harvest	0	0	1,001	24,984	0	(24,984)	100.0
31610: CTE Business Education	1,464,878	1,464,878	129,380	1,468,336	0	(3,458)	100.2
31620: CTE Marketing Education	329,807	329,807	30,126	374,174	0	(44,367)	113.5
31630: CTE Diversified Occupations	599,262	519,262	45,413	614,338	0	(95,076)	118.3
31640: CTE Trade & Industry	1,379,133	1,403,048	109,905	1,468,309	0	(65,261)	104.7
31650: CTE Family & Consumer Science	1,036,511	1,036,511	68,980	1,057,482	0	(20,971)	102.0
31660: CTE Next Move	125,808	125,808	9,818	130,344	0	(4,536)	103.6
31670: CTE Technology	817,637	817,637	71,453	826,944	0	(9,307)	101.1
31680: CTE Health Occupations	439,559	439,559	20,369	302,056	0	137,503	68.7
31710: CTE Career Guidance	516,167	516,167	37,752	491,194	0	24,973	95.2
31880: CTE Partner School	1,463,468	1,347,033	92,748	1,427,089	0	(80,056)	105.9

Run Date: November 07, 2017

Run Time: 9:38 am

Report ID:TS152.v3

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Expenditures by Program w/Encumbrances**  
**General Fund As Of: August 31, 2017**

<u>Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Current Month</u>	<u>Current Year Year to Date</u>	<u>Encumbrance</u>	<u>Unspent / Unencumbered</u>	<u>Percent Expended</u>
<b>31: Career &amp; Tech Ed, State</b>							
31901: CTE Running Start	88,194	111,930	0	115,048	0	(3,118)	102.8
31902: CTE Open Doors	109,619	111,367	435	112,494	0	(1,127)	101.0
<b>Total 31: Career &amp; Tech Ed, State</b>	<b>9,805,144</b>	<b>10,293,494</b>	<b>984,144</b>	<b>10,043,644</b>	<b>0</b>	<b>249,850</b>	<b>97.6</b>
<b>34: Middle School CTE</b>							
34500: CTE Middle School	1,378,187	1,720,500	120,226	1,592,442	2,510	125,548	92.7
<b>Total 34: Middle School CTE</b>	<b>1,378,187</b>	<b>1,720,500</b>	<b>120,226</b>	<b>1,592,442</b>	<b>2,510</b>	<b>125,548</b>	<b>92.7</b>
<b>38: Career &amp; Tech Ed, Federal</b>							
38506: CTE Perkins Grant 15-16	0	0	0	708	0	(708)	100.0
38507: CTE Perkins Grant 16-17	236,600	293,417	100,982	287,356	0	6,061	97.9
38547: IGNITE Start-Up	0	3,326	2,500	2,500	0	826	75.2
<b>Total 38: Career &amp; Tech Ed, Federal</b>	<b>236,600</b>	<b>296,743</b>	<b>103,482</b>	<b>290,564</b>	<b>0</b>	<b>6,179</b>	<b>97.9</b>
<b>51: Disadvantaged, Federal</b>							
51406: T1 SIG Cohort III Yr 2 15-16	0	0	0	64,111	0	(64,111)	100.0
51407: T1 SIG Cohort III Yr 3 16-17	2,024,647	2,024,647	290,038	1,953,977	572	70,098	96.5
51506: T1-A Disadvantaged 15-16	0	0	0	65,455	0	(65,455)	100.0
51507: T1-A Disadvantaged 16-17	10,292,225	10,292,225	923,258	9,043,732	0	1,248,493	87.9
51508: T1-A Disadvantaged 17-18	0	0	31,120	31,120	0	(31,120)	100.0
51537: T10-C Homeless Ed 16-17	38,736	40,204	2,081	25,226	0	14,978	62.7
51606: T1-D Neglect & Delinqnt 15-16	0	0	0	930	0	(930)	100.0
51607: T1-D Neglect & Delinqnt 16-17	100,316	102,624	6,711	95,485	0	7,139	93.0
51636: T1-A Priority/Focus Schools 16	0	0	0	(31)	0	31	100.0
51637: T1-A Priority/Focus Schools 17	0	247,010	34,079	206,590	3,200	37,220	84.9
<b>Total 51: Disadvantaged, Federal</b>	<b>12,455,924</b>	<b>12,706,710</b>	<b>1,287,287</b>	<b>11,486,595</b>	<b>3,772</b>	<b>1,216,343</b>	<b>90.4</b>
<b>52: School Improvement, Federa</b>							
52476: T2-A Teacher Quality 15-16	0	0	0	13,102	0	(13,102)	100.0
52477: T2-A Teacher Quality 16-17	1,768,383	2,179,148	168,276	1,983,797	0	195,351	91.0
<b>Total 52: School Improvement, Federa</b>	<b>1,768,383</b>	<b>2,179,148</b>	<b>168,276</b>	<b>1,996,899</b>	<b>0</b>	<b>182,249</b>	<b>91.6</b>
<b>55: Learning Assistance Prog,</b>							
55500: Learning Assistance Program	8,134,076	8,698,194	952,638	8,221,971	0	476,223	94.5
<b>Total 55: Learning Assistance Prog,</b>	<b>8,134,076</b>	<b>8,698,194</b>	<b>952,638</b>	<b>8,221,971</b>	<b>0</b>	<b>476,223</b>	<b>94.5</b>
<b>56: State Institutions, Ctrs &amp;</b>							
56510: Remann Hall	631,420	494,089	42,706	568,261	0	(74,172)	115.0
<b>Total 56: State Institutions, Ctrs &amp;</b>	<b>631,420</b>	<b>494,089</b>	<b>42,706</b>	<b>568,261</b>	<b>0</b>	<b>(74,172)</b>	<b>115.0</b>
<b>57: NegleCTEd &amp; Delinquent</b>							

Run Date: November 07, 2017

Run Time: 9:38 am

Report ID:TS152.v3

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Expenditures by Program w/Encumbrances**  
**General Fund As Of: August 31, 2017**

<u>Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Current Month</u>	<u>Current Year Year to Date</u>	<u>Encumbrance</u>	<u>Unspent / Unencumbered</u>	<u>Percent Expended</u>
<b>57: NegleCTed &amp; Delinquent</b>							
57516: T1-D Neglect/Delinquent 15-16	0	0	0	760	0	(760)	100.0
57517: T1-D Neglect/Delinquent 16-17	102,397	120,619	10,305	89,712	0	30,907	74.4
<b>Total 57: NegleCTed &amp; Delinquent</b>	<b>102,397</b>	<b>120,619</b>	<b>10,305</b>	<b>90,473</b>	<b>0</b>	<b>30,146</b>	<b>75.0</b>
<b>58: Special &amp; Pilot Programs</b>							
58020: Collection of Evidence	25,000	57,582	104	9,160	0	48,422	15.9
58060: HSPE Testing	0	2,064	0	264	0	1,800	12.8
58079: Certification Bonus	1,594,935	1,635,872	7,400	1,827,908	0	(192,036)	111.7
58085: Academic Acceleration	0	27,301	0	0	0	27,301	0.0
58136: Safe Routes to School	0	2,700	0	0	0	2,700	0.0
58147: Required Action District 16-17	365,123	494,679	37,604	513,975	0	(19,296)	103.9
58148: Required Action District 17-18	0	0	338	338	0	(338)	100.0
58157: Career & Technical Education	0	42,991	0	43,989	0	(998)	102.3
58167: Homeless Student Stability 17	0	37,384	0	33,834	0	3,550	90.5
58168: Homeless Student Stability 18	0	99,000	0	0	0	99,000	0.0
58177: Alternate Route to Teaching	0	2,870	0	2,871	0	(1)	100.0
58217: Jobs for Washington Grad 16-17	0	7,477	0	592	0	6,886	7.9
58227: IB Registration Fee Reimb-Foss	0	6,048	0	6,048	0	0	100.0
58317: Beg Ed Support Team 16-17	280,258	321,029	22,070	320,695	0	334	99.9
58318: Beg Ed Support Team 17-18	0	0	8,173	8,173	0	(8,173)	100.0
58564: College Readiness Init. 14-15	0	28,677	0	14,998	0	13,679	52.3
58625: Nav 101 College Ready 14-15	0	5,662	0	0	0	5,662	0.0
58637: Priority Schools-Non Title I	0	40,723	3,915	39,281	0	1,442	96.5
58657: Admin Intern Program 16-17	0	12,840	2,954	5,420	0	7,420	42.2
58667: Recruiting Wash Teachers 16-17	0	19,860	185	17,326	0	2,534	87.2
58677: WA 1st Robotics Competition 17	0	11,057	(48)	9,828	0	1,230	88.9
58687: WA FIRST-FIRST Lego League 17	0	5,780	0	1,933	0	3,847	33.4
58697: WA FIRST- FIRST Tech Challenge	0	2,993	(70)	1,966	0	1,027	65.7
58777: TPEP Teacher Training 16-17	130,948	0	0	0	0	0	100.0
<b>Total 58: Special &amp; Pilot Programs</b>	<b>2,396,264</b>	<b>2,864,589</b>	<b>82,626</b>	<b>2,858,598</b>	<b>0</b>	<b>5,991</b>	<b>99.8</b>
<b>59: Institutions - Adult Jails</b>							
59100: Inst - Juveniles in Adult Jail	80,989	16,886	17,093	57,457	0	(40,571)	340.3
<b>Total 59: Institutions - Adult Jails</b>	<b>80,989</b>	<b>16,886</b>	<b>17,093</b>	<b>57,457</b>	<b>0</b>	<b>(40,571)</b>	<b>340.3</b>
<b>61: Head Start, Federal</b>							
61516: Head Start Regular 15-16	0	1,070,141	19	1,085,648	0	(15,507)	101.4

Run Date: November 07, 2017

Run Time: 9:38 am

Report ID:TS152.v3

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Expenditures by Program w/Encumbrances**  
**General Fund As Of: August 31, 2017**

<u>Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Current Month</u>	<u>Current Year Year to Date</u>	<u>Encumbrance</u>	<u>Unspent / Unencumbered</u>	<u>Percent Expended</u>
<b>61: Head Start, Federal</b>							
61517: Head Start Regular 16-17	4,722,203	5,065,558	471,001	3,794,967	6,715	1,263,876	75.0
61526: Head Start Training 15-16	0	(4,855)	0	8,593	0	(13,448)	(177.0)
61527: Head Start Training 16-17	49,077	49,076	1,612	18,474	0	30,602	37.6
<b>Total 61: Head Start, Federal</b>	<b>4,771,280</b>	<b>6,179,920</b>	<b>472,632</b>	<b>4,907,683</b>	<b>6,715</b>	<b>1,265,522</b>	<b>79.5</b>
<b>64: Limited English Proficienc</b>							
64506: Limited English 15-16	0	0	0	845	0	(845)	100.0
64507: Limited English 16-17	389,632	751,581	104,504	576,313	0	175,268	76.7
<b>Total 64: Limited English Proficienc</b>	<b>389,632</b>	<b>751,581</b>	<b>104,504</b>	<b>577,158</b>	<b>0</b>	<b>174,423</b>	<b>76.8</b>
<b>65: Transitional Bilingual, St</b>							
65000: Transitional Bilingual	4,677,479	4,705,920	351,186	4,577,091	0	128,829	97.3
<b>Total 65: Transitional Bilingual, St</b>	<b>4,677,479</b>	<b>4,705,920</b>	<b>351,186</b>	<b>4,577,091</b>	<b>0</b>	<b>128,829</b>	<b>97.3</b>
<b>68: Indian Education, Federal</b>							
68506: Indian Education 15-16	0	0	0	0	0	0	100.0
68507: Indian Education 16-17	265,103	260,333	5,965	240,292	0	20,041	92.3
68508: Indian Education 17-18	0	0	14,053	29,494	0	(29,494)	100.0
<b>Total 68: Indian Education, Federal</b>	<b>265,103</b>	<b>260,333</b>	<b>20,018</b>	<b>269,785</b>	<b>0</b>	<b>(9,452)</b>	<b>103.6</b>
<b>69: Other Compensatory Program</b>							
69200: District Conferences	0	15,729	457	6,512	0	9,217	41.4
<b>Total 69: Other Compensatory Program</b>	<b>0</b>	<b>15,729</b>	<b>457</b>	<b>6,512</b>	<b>0</b>	<b>9,217</b>	<b>41.4</b>
<b>73: Summer School</b>							
73000: Summer School - District	540,231	672,174	338,762	636,290	0	35,884	94.7
73010: Summer School - Buildings	0	10,009	0	0	0	10,009	0.0
73110: Summer School-Credit Retrieval	0	0	5,362	22,576	0	(22,576)	100.0
73120: Summer School-Transition	0	0	24,821	25,580	0	(25,580)	100.0
73130: Summer School-Targeted	0	0	4,418	4,584	0	(4,584)	100.0
73140: Summer School -Enrichment	0	0	36,300	53,907	0	(53,907)	100.0
73880: Summer School - Partner School	56,705	56,705	41,397	43,659	0	13,046	77.0
<b>Total 73: Summer School</b>	<b>596,936</b>	<b>738,888</b>	<b>451,059</b>	<b>786,597</b>	<b>0</b>	<b>(47,709)</b>	<b>106.5</b>
<b>74: Highly Capable, State</b>							
74000: Highly Capable	1,163,428	1,163,942	80,863	1,074,225	0	89,717	92.3
<b>Total 74: Highly Capable, State</b>	<b>1,163,428</b>	<b>1,163,942</b>	<b>80,863</b>	<b>1,074,225</b>	<b>0</b>	<b>89,717</b>	<b>92.3</b>
<b>79: Other Instructional Pgms</b>							
79000: Other Instructional Programs	10,050,445	3,545,470	0	0	0	3,545,470	0.0
79010: Tuition Based Preschool	468,000	589,752	33,319	500,262	0	89,490	84.8

**Run Date:** November 07, 2017

**Run Time:** 9:38 am

**Report ID:** TS152.v3

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Expenditures by Program w/Encumbrances**  
**General Fund As Of: August 31, 2017**

<u>Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Current Month</u>	<u>Current Year Year to Date</u>	<u>Encumbrance</u>	<u>Unspent / Unencumbered</u>	<u>Percent Expended</u>
<b>79: Other Instructional Pgms</b>							
79040: Head Start Contributions	0	507	0	401	0	106	79.1
79099: Student Incentives	0	2,000	0	0	0	2,000	0.0
79107: Early Childhood Ed 16-17	1,113,600	1,151,433	66,629	1,082,546	3,901	64,986	94.4
79108: Early Childhood Ed 17-18	0	0	22,143	37,663	0	(37,663)	100.0
79136: Edge Foundation Grant 15-16	0	0	0	845	0	(845)	100.0
79167: City Truancy Grant 16-17	48,000	48,000	0	43,399	0	4,601	90.4
79187: Wallace Foundation 16-17	0	63,111	55,082	63,110	0	1	100.0
79206: JROTC - Army 15-16	0	0	0	3,381	0	(3,381)	100.0
79207: JROTC - Army 16-17	335,842	335,842	19,973	318,023	0	17,819	94.7
79227: Refugee Impact 16-17	12,000	6,800	396	6,800	0	0	100.0
79266: JROTC - Navy 15-16	0	0	0	845	0	(845)	100.0
79267: JROTC - Navy 16-17	208,249	208,249	11,979	166,150	0	42,099	79.8
79270: JROTC - Navy Start Up	0	1,974	(478)	1,974	0	0	100.0
79297: JROTC - Navy Orientation 16-17	0	1,999	(351)	1,998	0	1	100.0
79310: SPED Community Preschool	0	1,552,183	1,511,356	1,552,185	0	(2)	100.0
79337: City of Tacoma Mini Grants 17	0	3,312	0	2,932	0	380	88.5
79345: Gates AP/IB Support	0	18,352	0	0	0	18,352	0.0
79387: ECEAP USDA Meals/Snacks 16-17	15,000	0	0	0	0	0	100.0
79447: WA STEM-NGA WBL Lab	0	15,750	0	12,818	0	2,933	81.4
79453: Family Literacy Project	0	11,500	0	0	0	11,500	0.0
79496: Tacoma Truancy Center 15-16	0	0	0	1,938	0	(1,938)	100.0
79497: Tacoma Truancy Center 16-17	63,877	63,877	4,535	55,477	0	8,400	86.8
79506: JROTC - Air Force 15-16	0	0	0	1,691	0	(1,691)	100.0
79507: JROTC - Air Force 16-17	201,062	201,062	16,858	196,201	0	4,861	97.6
79536: JROTC - Marines 15-16	0	0	0	1,691	0	(1,691)	100.0
79537: JROTC - Marines 16-17	203,186	203,186	15,893	197,075	0	6,111	97.0
79580: Curriculum Fundraising	0	834,351	127,034	503,457	0	330,894	60.3
79585: International Exchange Program	65,809	65,809	7,025	89,901	0	(24,092)	136.6
79590: Read 2 Me (formerly Werlin)	42,247	42,247	110	40,907	0	1,340	96.8
79625: McVento Workforce Proj 14-15	0	111	0	0	0	111	0.0
79626: McKinney Vento Workforce Proj.	0	0	0	423	0	(423)	100.0
79637: WaKIDS Implementation 16-17	0	2,243	0	2,243	0	0	100.0
79657: WaKIDS 16-17	13,598	7,200	(3,288)	7,200	0	0	100.0
79667: Core to College - TCC Yr 3	0	15,200	12,976	15,938	0	(738)	104.9



Run Date: November 07, 2017

Run Time: 9:38 am

Report ID:TS152.v3

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Expenditures by Program w/Encumbrances**  
**General Fund As Of: August 31, 2017**

<u>Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Current Month</u>	<u>Current Year Year to Date</u>	<u>Encumbrance</u>	<u>Unspent / Unencumbered</u>	<u>Percent Expended</u>
<b>79: Other Instructional Pgms</b>							
79693: Lincoln Ctr Gates Grant	0	15,595	0	0	0	15,595	0.0
79733: Lincoln Ctr Extended Day Supp.	0	9,657	0	2,781	0	6,876	28.8
79747: UWT Dual Track ELL 16-17	46,200	31,200	14,862	17,921	0	13,279	57.4
79754: Greater Tacoma Community Fdtn	0	31,037	0	25,737	0	5,300	82.9
79755: Tacoma Schools Fdtn Awards	0	12,737	100	8,029	0	4,708	63.0
79780: Hilltop Artists	172,184	186,533	28,697	186,533	0	0	100.0
79797: GRADS-Early Achievers Proj. 17	0	8,620	0	5,650	0	2,970	65.5
79816: Tacoma Whole Child Int 15-16	0	0	0	0	0	0	100.0
79817: Tacoma Whole Child Int 16-17	202,241	202,241	47,160	156,447	0	45,794	77.4
79818: Tacoma Whole Child Int 17-18	0	0	51,323	51,323	0	(51,323)	100.0
79827: Early Warning Indicator Sys Y3	0	28,562	0	0	20,000	8,562	70.0
79850: Arts Collaboration	31,425	31,425	0	20,950	0	10,475	66.7
79910: NFL Foundation	0	9,000	457	8,302	0	698	92.2
79946: Bridge to College Courses Yr 1	0	32,870	0	28,792	0	4,078	87.6
79947: Bridge to College Courses Yr 2	0	11,000	2,067	2,067	0	8,933	18.8
79957: Art for the Sake of Art Prog.	0	10,000	47	10,000	0	0	100.0
79967: College Readiness Initiative	0	19,792	0	0	0	19,792	0.0
79987: College in the High School-TCC	0	6,582	6,582	6,582	0	0	100.0
<b>Total 79: Other Instructional Pgms</b>	<b>13,292,965</b>	<b>9,638,371</b>	<b>2,052,485</b>	<b>5,440,588</b>	<b>23,901</b>	<b>4,173,883</b>	<b>56.7</b>
<b>89: Community Services</b>							
89010: Facility Use	182,800	182,800	28,507	230,536	0	(47,736)	126.1
89020: Facility Use - Fields	8,700	8,700	132	4,946	0	3,754	56.9
89030: Facility Use - Swim Pools	6,000	6,000	1,562	13,602	0	(7,602)	226.7
89040: Facility Use - Stadiums	32,200	32,200	3,290	10,228	0	21,972	31.8
89050: Facility Use - Theaters	70,800	70,800	14,208	162,294	0	(91,494)	229.2
89060: Facility Use - Other	42,000	42,000	3,890	122,178	0	(80,178)	290.9
89150: Summer Nutrition Svcs	115,071	115,071	117,566	117,566	0	(2,495)	102.2
<b>Total 89: Community Services</b>	<b>457,571</b>	<b>457,571</b>	<b>169,154</b>	<b>661,350</b>	<b>0</b>	<b>(203,779)</b>	<b>144.5</b>
<b>97: District-Wide Support</b>							
97000: District-Wide Support	50,897,692	52,802,679	7,336,400	55,279,425	678,967	(3,155,713)	106.0
97090: DWS Tech General Admin	1,700,000	1,700,000	16,602	1,432,698	0	267,302	84.3
97093: DWS Tech Util/Net	135,056	135,056	19,740	382,134	0	(247,078)	282.9
97460: DWS FB Non-Instructional	1,264,627	1,264,627	80,425	1,000,862	0	263,765	79.1
97580: DWS Security	827,319	1,002,442	(83,633)	1,011,138	19,474	(28,170)	102.8



Run Date: November 07, 2017  
 Run Time: 9:38 am  
 Report ID: TS152.v3

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Expenditures by Program w/Encumbrances**  
 General Fund As Of: **August 31, 2017**

<u>Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Current Month</u>	<u>Current Year Year to Date</u>	<u>Encumbrance</u>	<u>Unspent / Unencumbered</u>	<u>Percent Expended</u>
<b>97: District-Wide Support</b>							
97880: DWS Partner School	33,837	33,837	55,683	97,712	0	(63,875)	288.8
<b>Total 97: District-Wide Support</b>	<b>54,858,531</b>	<b>56,938,641</b>	<b>7,425,217</b>	<b>59,203,969</b>	<b>698,441</b>	<b>(2,963,769)</b>	<b>105.2</b>
<b>98: Nutrition Svcs</b>							
98000: Nutrition Services	11,924,855	11,924,855	96,234	12,680,169	1,720	(757,034)	106.3
98030: Nutrition Svcs - Summer	0	0	(69,329)	41,403	0	(41,403)	100.0
<b>Total 98: Nutrition Svcs</b>	<b>11,924,855</b>	<b>11,924,855</b>	<b>26,904</b>	<b>12,721,572</b>	<b>1,720</b>	<b>(798,437)</b>	<b>106.7</b>
<b>99: Pupil Transportation</b>							
99000: Pupil Transportation	12,975,632	13,063,048	358,162	12,482,564	2,123	578,361	95.6
99110: Transportation - Ex Curr	331,216	331,216	0	222,681	0	108,535	67.2
99120: Transportation - Field Trips	(1,011,093)	(1,092,963)	(690,855)	(1,159,092)	0	66,129	106.1
<b>Total 99: Pupil Transportation</b>	<b>12,295,755</b>	<b>12,301,301</b>	<b>(332,694)</b>	<b>11,546,153</b>	<b>2,123</b>	<b>753,025</b>	<b>93.9</b>
<b>District Total</b>	<b>406,537,436</b>	<b>406,537,436</b>	<b>33,593,602</b>	<b>399,186,625</b>	<b>919,240</b>	<b>6,431,572</b>	<b>98.4</b>

## **ASSOCIATED STUDENT BODY FUND**

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

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

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

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

<b>Associated Student Body Fund for the fiscal period ended</b>	<b>August 31, 2016</b>	<b>August 31, 2017</b>	<b>Variance Higher/(lower)</b>
<b>Beginning Fund Balance</b>	<b>\$ 1,941,337</b>	<b>\$ 1,981,767</b>	<b>\$ 40,430</b>
<b>Revenue</b>	<b>1,955,752</b>	<b>1,905,714</b>	<b>(50,038)</b>
<b>Total Resources Available</b>	<b>3,897,089</b>	<b>3,887,481</b>	<b>(9,608)</b>
<b>Expenditures</b>	<b>1,915,322</b>	<b>1,919,112</b>	<b>3,790</b>
<b>Total Use of Resources</b>	<b>1,915,322</b>	<b>1,919,112</b>	<b>3,790</b>
<b>Ending Fund Balance</b>	<b>\$ 1,981,767</b>	<b>\$ 1,968,369</b>	<b>\$ (13,397)</b>

The ASB financial statements are next in this section.

Run Date: November 07, 2017  
Run Time: 9:40 am  
Report ID: TS161.v6

**TACOMA SCHOOL DISTRICT NO. 10**  
**Income Statement and Changes in Fund Balance**  
Associated Student Body Fund As Of: **August 31, 2017**



	Current Year <u>Adopted</u> <u>Budget</u>	Current Year Year to Date <u>Actual</u>	Under Budget (Over)	% Current Year_ <u>Budget</u>	% Prior Year_ <u>Budget</u>
<b>Resources Available</b>					
<b>Restricted Fund Balance</b>					
819: Restricted to Fund Purposes	1,733,920	1,981,767	247,847	114.3	114.2
<b>Total Restricted Fund Balance</b>	<b>1,733,920</b>	<b>1,981,767</b>	<b>247,847</b>	<b>114.3</b>	<b>114.2</b>
<b>Nonspendable and Assigned Fund Balance</b>					
<b>Total Nonspendable and Assigned Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100.0</b>	<b>100.0</b>
<b>Total Beginning Fund Balance</b>	<b>1,733,920</b>	<b>1,981,767</b>	<b>247,847</b>	<b>114.3</b>	<b>114.2</b>
<b>Revenue</b>					
1 - General Student Body	1,240,560	773,351	(467,209)	62.3	64.8
2 - Athletics	292,125	227,674	(64,451)	77.9	77.6
3 - Classes	468,985	237,165	(231,820)	50.6	61.9
4 - Clubs	2,084,545	655,571	(1,428,974)	31.4	32.7
6 - Private Money	125,125	11,953	(113,172)	9.6	13.6
<b>Total Revenue</b>	<b>4,211,340</b>	<b>1,905,714</b>	<b>(2,305,626)</b>	<b>45.3</b>	<b>47.6</b>
<b>Total Resources Available</b>	<b>5,945,260</b>	<b>3,887,482</b>	<b>(2,057,778)</b>	<b>65.4</b>	<b>67.0</b>
<b>Uses of Resources</b>					
<b>Expenditures</b>					
1 - General Student Body	1,341,802	674,811	666,991	50.3	60.6
2 - Athletics	271,387	325,057	(53,670)	119.8	59.6
3 - Classes	399,297	252,785	146,512	63.3	81.7
4 - Clubs	1,917,025	654,387	1,262,638	34.1	36.7
6 - Private Money	125,125	12,072	113,053	9.6	14.1
<b>Total Expenditures</b>	<b>4,054,636</b>	<b>1,919,112</b>	<b>2,135,524</b>	<b>47.3</b>	<b>49.3</b>
<b>Total Uses of Resources</b>	<b>4,054,636</b>	<b>1,919,112</b>	<b>2,135,524</b>	<b>47.3</b>	<b>49.3</b>
<b>Ending Fund Balance</b>	<b>1,890,624</b>	<b>1,968,369</b>	<b>77,745</b>	<b>104.1</b>	<b>102.6</b>

**Run Date:** November 07, 2017

**Run Time:** 9:41 am

**Report ID:** TS157.v5

**TACOMA SCHOOL DISTRICT NO. 10**  
**ASB Statement Of Revenue and Expenditure by BRC**  
**Associated Student Body Fund August 31, 2017**

<u>BRC</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Adopted Budget Expenditures</u>	<u>Fund Balance w/o Imprest Funds</u>	<u>Imprest Funds</u>	<u>Fund Balance</u>
011 Finance	961	99	0	0	1,060	0	1,060
101 Arlington	636	2,847	2,705	2,010	778	0	778
103 Birney	8,991	3,883	5,495	6,600	7,379	0	7,379
104 Blix	1,622	287	518	2,100	1,391	0	1,391
105 Boze	9,839	10,670	15,207	26,620	5,302	0	5,302
107 Browns Pt	12,255	15,387	15,370	47,650	12,272	0	12,272
109 Bryant	7,393	1,637	1,004	20,000	8,026	0	8,026
110 Crescent Hts	862	3	0	540	865	0	865
113 DeLong	7,058	9,208	8,432	17,506	7,834	0	7,834
115 Downing	8,047	19,440	20,474	19,800	7,012	0	7,012
117 Edison	3,704	2,312	2,630	3,500	3,387	0	3,387
119 Fawcett	5,052	33,694	29,676	26,370	9,070	0	9,070
121 Fern Hill	278	1	0	9,000	279	0	279
123 Franklin	6,801	10,355	12,451	11,000	4,705	0	4,705
125 Geiger	3,454	4,342	5,127	6,750	2,669	0	2,669
133 Jefferson	2,904	230	552	7,150	2,582	0	2,582
135 Larchmont	2,424	8,174	6,318	14,000	4,280	0	4,280
137 Lister	5,668	3,210	5,574	20,750	3,305	0	3,305
139 Lowell	3,516	1,137	2,038	3,300	2,615	0	2,615
143 Lyon	2,863	1,788	2,092	2,300	2,560	0	2,560
147 Manitou Pk	4,529	1,748	1,321	13,875	4,957	0	4,957
149 Mann	287	6,324	1,192	300	5,419	0	5,419
151 McCarver	5,427	5,184	5,854	17,125	4,758	0	4,758
157 NE Tacoma	6,014	12,700	12,859	28,200	5,856	0	5,856
163 Pt Defiance	9,615	10,796	19,763	13,500	648	0	648
165 Reed	3,942	5,860	4,931	4,200	4,871	0	4,871
169 Roosevelt	3,670	745	0	2,900	4,415	0	4,415
175 Sheridan	4,018	7,324	11,020	15,000	322	0	322
177 Sherman	3,466	15,498	16,125	14,117	2,839	0	2,839
179 Stanley	1,262	5	102	2,000	1,165	0	1,165
181 Skyline	9,843	23,992	23,918	23,125	9,917	0	9,917
183 Wainwright	0	3,909	1,927	0	1,982	0	1,982
185 Washington	2,511	37,663	31,899	32,700	8,274	0	8,274
187 Whitman	706	2,339	1,324	2,000	1,721	0	1,721
189 Whittier	6,946	(990)	1,048	18,600	4,907	0	4,907
200 Giaudrone	48,369	42,653	42,613	69,410	48,410	0	48,410
202 Baker	105,060	49,526	42,164	52,920	112,422	0	112,422

**Run Date:** November 07, 2017

**Run Time:** 9:41 am

**Report ID:** TS157.v5

**TACOMA SCHOOL DISTRICT NO. 10**  
**ASB Statement Of Revenue and Expenditure by BRC**  
**Associated Student Body Fund August 31, 2017**

<b><u>BRC</u></b>	<b><u>Beginning Balance</u></b>	<b><u>Revenues</u></b>	<b><u>Expenditures</u></b>	<b><u>Adopted Budget Expenditures</u></b>	<b><u>Fund Balance w/o Imprest Funds</u></b>	<b><u>Imprest Funds</u></b>	<b><u>Fund Balance</u></b>
206 Gray	70,268	62,323	79,529	92,700	53,063	0	53,063
208 Hunt	16,288	62	0	0	16,350	0	16,350
210 Jason Lee	27,998	14,639	18,573	58,550	24,064	0	24,064
212 Mason	70,418	30,109	17,827	95,500	82,700	0	82,700
216 Meeker	97,381	43,154	43,531	231,925	97,004	0	97,004
218 Stewart	36,448	34,834	36,566	29,400	34,716	0	34,716
220 Truman	67,583	82,938	69,637	95,075	80,883	0	80,883
221 First Creek	27,915	62,115	46,778	30,750	43,252	0	43,252
224 Foss	65,477	108,032	99,853	120,490	73,656	0	73,656
226 Lincoln	169,798	173,276	165,717	429,010	177,357	0	177,357
228 Mt Tahoma	225,185	137,698	151,105	359,548	211,778	0	211,778
230 Stadium	301,364	423,985	472,927	967,440	252,422	0	252,422
232 Wilson	315,640	216,630	200,876	762,245	331,395	0	331,395
234 Oakland	2,127	3,658	2,314	2,500	3,472	0	3,472
235 IDEA School	0	2,386	0	0	2,386	0	2,386
237 Tacoma School For The Arts	32,532	22,643	18,966	70,805	36,210	0	36,210
239 Science & Math Institute	37,997	15,483	18,532	24,780	34,948	0	34,948
607 Career & Technical Education	28,221	107	0	0	28,327	0	28,327
617 ASB Athletics & Activities	55,877	97,947	102,897	105,000	50,927	0	50,927
734 Young Ambassadors	23,257	19,716	19,764	22,000	23,208	0	23,208
<b><u>District Total</u></b>	<b><u>1,981,767</u></b>	<b><u>1,905,714</u></b>	<b><u>1,919,112</u></b>	<b><u>4,054,636</u></b>	<b><u>1,968,369</u></b>	<b><u>0</u></b>	<b><u>1,968,369</u></b>

## **DEBT SERVICE FUND**

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

For 2017-18, no new bond issues or bond refunding transactions are planned. Finance staff regularly consults with the District's financial advisors to review debt payments and tax rates to minimize borrowing costs and keep a level property tax rate for its citizens.

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

Following is a summary of the bonds payable for 2016-17:

<b>Debt Service Fund - Schedule of Long-Term Debt For the Fiscal Year Ending August 31, 2017</b>					
<b>Bonds and Contracts Payable</b>	<b>Beginning Balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Balance</b>	<b>Amount Due in One Year</b>
2012 Refunding of '03,05,05A UTGO's	66,785,000	-	4,455,000	62,330,000	8,660,000
2014 UTGO	87,685,000	-	14,540,000	73,145,000	18,510,000
2015 UTGO	136,600,000	-	-	136,600,000	-
2015 Refunding of 2005 UTGO	273,050,000	-	1,485,000	271,565,000	4,850,000
<b>Total Bonds Payable</b>	<b>\$ 564,120,000</b>	<b>\$ -</b>	<b>\$ 20,480,000</b>	<b>\$ 543,640,000</b>	<b>\$ 32,020,000</b>

The Debt Service financial statements are next in this section.

**Run Date:** November 07, 2017

**Run Time:** 9:42 am

**Report ID:** TS160.v5

**TACOMA SCHOOL DISTRICT NO. 10**  
**Income Statement and Changes in Fund Balance**  
**Debt Service Fund As Of: August 31, 2017**

	<b>Current Year <u>Adopted</u> <u>Budget</u></b>	<b>Current Year Year to Date <u>Actual</u></b>	<b>Under Budget (Over)</b>	<b>% Current Year <u>Budget</u></b>	<b>% Prior Year <u>Budget</u></b>
<b>Resources Available</b>					
<b>Restricted FB</b>					
830: Restricted for Debt Service	4,940,000	4,843,752	(96,248)	98.1	100.1
<b>Total Restricted FB</b>	<b>4,940,000</b>	<b>4,843,752</b>	<b>(96,248)</b>	<b>98.1</b>	<b>100.1</b>
<b>Total Beginning Fund Balance</b>	<b>4,940,000</b>	<b>4,843,752</b>	<b>(96,248)</b>	<b>98.1</b>	<b>100.1</b>
<b>Revenue</b>					
1 - Local Taxes	53,462,500	54,386,637	924,137	101.7	99.6
2 - Local Non-Tax	18,000	56,556	38,556	314.2	136.1
<b>Total Revenue</b>	<b>53,480,500</b>	<b>54,443,193</b>	<b>962,693</b>	<b>101.8</b>	<b>96.1</b>
<b>Total Resources Available</b>	<b>58,420,500</b>	<b>59,286,945</b>	<b>866,445</b>	<b>101.5</b>	<b>96.4</b>
<b>Uses of Resources</b>					
<b>Expenditures</b>					
728: Principal Payments	20,480,000	20,480,000	0	100.0	100.2
730: Interest Payments	26,754,412	26,754,413	(1)	100.0	98.2
790: Contractual Services - Other	750,000	1,097	748,903	0.1	0.1
<b>Total Expenditures</b>	<b>47,984,412</b>	<b>47,235,510</b>	<b>748,902</b>	<b>98.4</b>	<b>34.4</b>
<b>Total Uses of Resources</b>	<b>47,984,412</b>	<b>47,235,510</b>	<b>748,902</b>	<b>98.4</b>	<b>96.8</b>
<b>Ending Fund Balance</b>	<b>10,436,088</b>	<b>12,051,435</b>	<b>1,615,347</b>	<b>115.5</b>	<b>83.8</b>

Run Date: November 07, 2017  
 Run Time: 9:43 am  
 Report ID: TS156.v4

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Revenue by State and District Account**  
**DFG/LTDG Fund August 31, 2017**



<u>State Account</u> <u>District Account</u>	<u>Prior Year Adopted Budget</u>	<u>Prior Year Year to Date Actual</u>	<u>Over Budget (Under)</u>	<u>% Received</u>	<u>Current Year Adopted Budget</u>	<u>Current Year Year to Date Actual</u>	<u>Over Budget (Under)</u>	<u>% Received</u>
<b>1 - Local Taxes</b>								
11000: Local Property Tax	49,839,545	49,619,143	(220,402)	99.6	53,462,500	54,386,637	924,137	101.7
<b>1 - Local Taxes</b>	49,839,545	49,619,143	(220,402)	99.6	53,462,500	54,386,637	924,137	101.7
<b>2 - Local Non-Tax</b>								
23000: Investment Earnings	18,000	24,505	6,505	136.1	18,000	56,556	38,556	314.2
<b>2 - Local Non-Tax</b>	18,000	24,505	6,505	136.1	18,000	56,556	38,556	314.2
<b>9 - Other Financing Sources</b>								
91000: Sale of Bonds	110,515,000	0	(110,515,000)	0.0	0	0	0	100.0
96000: Sale of Refunding Bonds	0	104,407,839	104,407,839	100.0	0	0	0	100.0
<b>9 - Other Financing Sources</b>	110,515,000	104,407,839	(6,107,161)	94.5	0	0	0	100.0
<b>District Total</b>	<b>160,372,545</b>	<b>154,051,487</b>	<b>(6,321,058)</b>	<b>96.1</b>	<b>53,480,500</b>	<b>54,443,193</b>	<b>962,693</b>	<b>101.8</b>



## **CAPITAL PROJECTS FUND**

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

Voters of Tacoma/Pierce County approved a 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:

### **Projects completed in 2016-17**

Washington Elementary School Modernization  
McCarver Elementary School Modernization  
New Wainwright Intermediate School  
Stewart Middle School Modernization  
Arlington Elementary School Replacement  
Environmental Learning Center (SAMI)  
Wilson High School Phase II

### **Projects currently under construction**

Mary Lyon Elementary School Replacement (*opens winter 2018*)  
Brown's Point Elementary School Replacement (*opens fall/winter 2018*)

### **Projects currently in the design phase**

Grant Center for the Expressive Arts Replacement (*construction begins summer 2018*)  
Birney Elementary School Replacement (*construction begins summer 2018*)

**Future Projects**

Boze Elementary School Replacement (*construction begins summer 2019*)

Downing Elementary School Replacement (*construction begins summer 2019*)

Hunt Middle School Replacement (*construction begins summer 2020*)

The current capital projects are as follows:

- Mary Lyon began construction in June and is anticipated to go on through the fall of 2018. The new building is expected to sustain a lifespan of 50 years while housing 56,000 square feet of innovative learning space and will feature a Puget Sound theme. The existing facility was original constructed in 1925 with 41,017 square feet on just under 3 acres. Several additions were made between 1948 and 2003.
- Brown's Point Elementary started construction in October and is expected to go through Fall 2018. The new building will have room for 491 students with room to expand to 550. It will have a learning lab, two dedicated special education spaces and is anticipated to open fall/winter during the 2018-19 school year.
- Grant Center for the Expressive Arts is currently in the design phase which is planned to go through March 2018 with construction starting in June. The new building will fully engage students, family, staff and community members in arts-infused learning regardless of subject or location. The current building was mostly constructed in 1955, but also includes parts built in 1920 and an addition in 1967.
- Birney Elementary School recently completed its schematic design and is planned to move into the construction phase in June. The replacement project reflects the Design Advisory Committee's goals of a creating a building that is inclusive, engaging, healthy and exploratory. The school is home to three Deaf and Hard of Hearing Programs and offers special education as well as HeadStart preschool. The current building was built in 1962, with the addition of a gymnasium and resource room in 1972.

**Small Capital Projects - Districtwide Safety and Health Upgrades:**

Nearly 200 small capital projects throughout the district are part of the 2013 construction bond passed by voters in 2013. Some of the projects completed this year include:

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

The Capital Projects Fund financial statements are next in this section.

**Run Date:** November 07, 2017  
**Run Time:** 9:44 am  
**Report ID:** TS159.v7

**TACOMA SCHOOL DISTRICT NO. 10**  
**Income Statement and Changes in Fund Balance**  
**Capital Projects Fund As Of: August 31, 2017**



	Current Year <u>Adopted</u> <u>Budget</u>	Current Year Year to Date <u>Actual</u>	Under Budget <u>(Over)</u>	% Current Year <u>Budget</u>	% Prior Year <u>Budget</u>
<b>Resources Available</b>					
<b>Restricted Fund Balance</b>					
861: Restricted from Bond Proceeds	324,395,400	321,093,630	(3,301,770)	99.0	111.6
862: Restricted from Levy Proceeds	4,354,600	12,443,487	8,088,887	285.8	137.2
<b>Total Restricted Fund Balance</b>	<b>328,750,000</b>	<b>333,537,117</b>	<b>4,787,117</b>	<b>101.5</b>	<b>113.5</b>
<b>Assigned Fund Balance</b>					
889: Assigned to Fund Purposes	1,250,000	796,483	(453,517)	63.7	111.0
<b>Total Assigned Fund Balance</b>	<b>1,250,000</b>	<b>796,483</b>	<b>(453,517)</b>	<b>63.7</b>	<b>111.0</b>
<b>Total Beginning Fund Balance</b>	<b>330,000,000</b>	<b>334,333,600</b>	<b>4,333,600</b>	<b>101.3</b>	<b>113.5</b>
<b>Revenue</b>					
1 - Local Taxes	9,950,000	10,260,612	310,612	103.1	101.8
2 - Local Non-Tax	2,134,300	3,551,464	1,417,164	166.4	645.7
4 - State - Special Purpose	19,883,220	11,597,543	(8,285,677)	58.3	75.3
8 - Revenue from other Agencies	0	4,238	4,238	100.0	100.0
9 - Other Financing Sources	500,000	0	(500,000)	0.0	100.2
<b>Total Revenue</b>	<b>32,467,520</b>	<b>25,413,857</b>	<b>(7,053,663)</b>	<b>78.3</b>	<b>100.1</b>
<b>Total Resources Available</b>	<b>362,467,520</b>	<b>359,747,457</b>	<b>(2,720,063)</b>	<b>99.2</b>	<b>103.4</b>
<b>Uses of Resources</b>					
<b>Expenditures</b>					
12 - Site Improvements	1,338,500	3,770,331	(2,431,831)	281.7	156.1
21 - New Buildings	48,793,000	43,311,178	5,481,822	88.8	69.0
22 - Remodeled Buildings	58,500,500	43,128,040	15,372,460	73.7	83.7
31 - Initial Equipment	17,487,000	13,967,389	3,519,611	79.9	45.0
35 - Instructional Technology	0	3,268,459	(3,268,459)	100.0	100.0
51 - Sale of Real Estate	0	49,497	(49,497)	100.0	100.0
52 - MODIFY REPORT FOR DESC	0	9,895	(9,895)	100.0	100.0
<b>Total Expenditures</b>	<b>126,119,000</b>	<b>107,504,789</b>	<b>18,614,211</b>	<b>85.2</b>	<b>78.6</b>
<b>Total Uses of Resources</b>	<b>126,119,000</b>	<b>107,504,789</b>	<b>18,614,211</b>	<b>85.2</b>	<b>78.6</b>
<b>Ending Fund Balance</b>	<b>236,348,520</b>	<b>252,242,668</b>	<b>15,894,148</b>	<b>106.7</b>	<b>119.3</b>

**Run Date:** November 07, 2017  
**Run Time:** 9:44 am  
**Report ID:** TS159.v7

**TACOMA SCHOOL DISTRICT NO. 10**  
**Income Statement and Changes in Fund Balance**  
**Capital Projects Fund As Of: August 31, 2017**



	Current Year <u>Adopted</u> <u>Budget</u>	Current Year Year to Date <u>Actual</u>	Under Budget <u>(Over)</u>	% Current Year <u>Budget</u>	% Prior Year <u>Budget</u>
861: Restricted from Bond Proceeds	324,395,400	238,491,321	(85,904,079)	73.5	301.2
862: Restricted from Levy Proceeds	4,354,600	12,435,846	8,081,246	285.6	148.1
<b>Total Restricted Fund Balance</b>	<b>328,750,000</b>	<b>250,927,167</b>	<b>(77,822,833)</b>	<b>76.3</b>	<b>290.0</b>
889: Assigned to Fund Purposes	1,250,000	1,315,501	65,501	105.2	132.7
<b>Total Assigned Fund Balance</b>	<b>1,250,000</b>	<b>1,315,501</b>	<b>65,501</b>	<b>105.2</b>	<b>132.7</b>
<b>Total Ending Fund Balance</b>	<b>330,000,000</b>	<b>252,242,668</b>	<b>(77,757,332)</b>	<b>76.4</b>	<b>289.2</b>

**Run Date:** November 07, 2017  
**Run Time:** 9:45 am  
**Report ID:** TS156.v4

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Revenue by State and District Account**  
**Capital Projects Fund August 31, 2017**



<u>State Account</u> <u>District Account</u>	<u>Prior Year Adopted Budget</u>	<u>Prior Year Year to Date Actual</u>	<u>Over Budget (Under)</u>	<u>% Received</u>	<u>Current Year Adopted Budget</u>	<u>Current Year Year to Date Actual</u>	<u>Over Budget (Under)</u>	<u>% Received</u>
<b>1 - Local Taxes</b>								
11000: Local Property Tax	9,950,000	10,130,137	180,137	101.8	9,950,000	10,260,612	310,612	103.1
<b>1 - Local Taxes</b>	9,950,000	10,130,137	180,137	101.8	9,950,000	10,260,612	310,612	103.1
<b>2 - Local Non-Tax</b>								
23000: Investment Earnings	350,300	3,002,852	2,652,552	857.2	1,952,300	2,981,973	1,029,673	152.7
27000: Rentals & Leases	139,400	149,854	10,454	107.5	180,000	75,728	(104,272)	42.1
28000: Insurance Recoveries	0	0	0	100.0	0	329,576	329,576	100.0
29050: Mitigation Fees	2,000	22,364	20,364	1,118.2	2,000	164,187	162,187	8,209.4
<b>2 - Local Non-Tax</b>	491,700	3,175,070	2,683,370	645.7	2,134,300	3,551,464	1,417,164	166.4
<b>4 - State - Special Purpose</b>								
41300: State Matching - Paid Direct to District	13,160,000	9,908,724	(3,251,276)	75.3	19,883,220	11,597,543	(8,285,677)	58.3
<b>4 - State - Special Purpose</b>	13,160,000	9,908,724	(3,251,276)	75.3	19,883,220	11,597,543	(8,285,677)	58.3
<b>8 - Revenue from other Agencies</b>								
81000: Governmental Entities	0	0	0	100.0	0	4,238	4,238	100.0
<b>8 - Revenue from other Agencies</b>	0	0	0	100.0	0	4,238	4,238	100.0
<b>9 - Other Financing Sources</b>								
91000: Sale of Bonds	320,000,000	321,092,658	1,092,658	100.3	0	0	0	100.0
92000: Sale of Real Property	500,000	6,648	(493,352)	1.3	500,000	0	(500,000)	0.0
<b>9 - Other Financing Sources</b>	320,500,000	321,099,306	599,306	100.2	500,000	0	(500,000)	0.0
<b><u>District Total</u></b>	<b>344,101,700</b>	<b>344,313,236</b>	<b>211,536</b>	<b>100.1</b>	<b>32,467,520</b>	<b>25,413,857</b>	<b>(7,053,663)</b>	<b>78.3</b>

## **TRANSPORTATION VEHICLE FUND**

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

Currently, the district maintains a fleet of 77 yellow buses operating approximately 53 Special Education routes. In 2000, the district began a long-term bus replacement plan that is to be self-supporting through the use of state bus depreciation payments. In 2016-17, the district budgeted to receive \$625,000 in depreciation from the state for district buses. The district replaced nine buses in 2016-17 and plans to replace six buses each year for the next three years. This plan includes upgrades, which address emerging safety requirements for the transportation of students.

The Transportation Vehicle Fund financial statements are next in this section

Run Date: November 07, 2017

Run Time: 9:46 am

Report ID: TS162.v4

**TACOMA SCHOOL DISTRICT NO. 10**  
**Income Statement and Changes in Fund Balance**  
**Transportation Vehicle Fund As Of: August 31, 2017**

	Current Year <u>Adopted</u> <u>Budget</u>	Current Year Year to Date_ <u>Actual</u>	Under Budget (Over)	% Current Year_ <u>Budget</u>	% Prior Year_ <u>Budget</u>
<b>Resources Available</b>					
<b>Committed and Assigned FB</b>					
819: Restricted to Fund Purposes	1,620,000	1,728,970	108,970	106.7	81.0
<b>Total Committed and Assigned FB</b>	<b>1,620,000</b>	<b>1,728,970</b>	<b>108,970</b>	<b>106.7</b>	<b>81.0</b>
<b>Total Beginning Fund Balance</b>	<b>1,620,000</b>	<b>1,728,970</b>	<b>108,970</b>	<b>106.7</b>	<b>81.0</b>
<b>Revenue</b>					
2 - Local Non-Tax	4,000	10,719	6,719	268.0	221.2
4 - State - Special Purpose	625,000	530,702	(94,298)	84.9	125.6
9 - Other Financing Sources	10,000	0	(10,000)	0.0	0.0
<b>Total Revenue</b>	<b>639,000</b>	<b>541,421</b>	<b>(97,579)</b>	<b>84.7</b>	<b>124.0</b>
<b>Total Resources Available</b>	<b>2,259,000</b>	<b>2,270,391</b>	<b>11,391</b>	<b>100.5</b>	<b>88.5</b>
<b>Uses of Resources</b>					
<b>Expenditures</b>					
910: Barcoded Equipment	1,300,000	0	1,300,000	0.0	77.7
<b>Total Expenditures</b>	<b>1,300,000</b>	<b>0</b>	<b>1,300,000</b>	<b>0.0</b>	<b>77.7</b>
<b>Total Uses of Resources</b>	<b>1,300,000</b>	<b>0</b>	<b>1,300,000</b>	<b>0.0</b>	<b>77.7</b>
<b>Ending Fund Balance</b>	<b>959,000</b>	<b>2,270,391</b>	<b>1,311,391</b>	<b>236.7</b>	<b>98.3</b>



Run Date: November 07, 2017  
 Run Time: 9:47 am  
 Report ID: TS156.v4

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Revenue by State and District Account**  
**Transportation Vehicle Fund August 31, 2017**



<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>								
<b>2 - Local Non-Tax</b>								
23000: Investment Earnings	3,000	6,636	3,636	221.2	4,000	10,719	6,719	268.0
<b>2 - Local Non-Tax</b>	3,000	6,636	3,636	221.2	4,000	10,719	6,719	268.0
<b>4 - State - Special Purpose</b>								
44990: Transportation - Depreciation	575,000	722,241	147,241	125.6	625,000	530,702	(94,298)	84.9
<b>4 - State - Special Purpose</b>	575,000	722,241	147,241	125.6	625,000	530,702	(94,298)	84.9
<b>9 - Other Financing Sources</b>								
93000: Sale of Equipment	10,000	0	(10,000)	0.0	10,000	0	(10,000)	0.0
<b>9 - Other Financing Sources</b>	10,000	0	(10,000)	0.0	10,000	0	(10,000)	0.0
<b><u>District Total</u></b>	<b>588,000</b>	<b>728,877</b>	<b>140,877</b>	<b>124.0</b>	<b>639,000</b>	<b>541,421</b>	<b>(97,579)</b>	<b>84.7</b>

## APPENDIX A

Year-End Financial 2016-17			
	(1) Budget	(2) Actual	(3) Variance (1) vs. (2)
Beginning Fund Balance	\$ 42,518,240	\$ 43,251,597	\$ 733,357
Revenue	395,518,282	388,158,595	(7,359,687)
Other Financing Sources	<u>1,700,000</u>	<u>1,812,795</u>	<u>112,795</u>
Total Resources Available	439,736,522	433,222,988	(6,513,535)
Expenditures	406,537,436	399,186,625	7,350,811
Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>
Total Use of Resources	406,537,436	399,186,625	7,350,811
Ending Fund Balance	<u>\$ 33,199,086</u>	<u>\$ 34,036,363</u>	<u>\$ 837,276</u>
Detail of Ending Fund Balance			
Nonspendable - Inventory & Prepaid Items	3,336,218	4,294,404	958,186
Committed to Debt & Fiscal Management	14,812,478	15,335,910	523,432
Committed to Encumbrances	627,218	1,361,223	734,005
Committed to Contingencies	1,000,000	0	(1,000,000)
Restricted for Carryover	400,000	655,799	255,799
Restricted for Debt Service	-	425,906	425,906
Assigned to Carryover	150,000	1,459,648	1,309,648
Assigned to Curriculum & Instruction	-	2,938,537	2,938,537
Assigned to Future Operations	12,873,172	7,564,935	(5,308,237)
Unassigned Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balance	<u>\$ 33,199,086</u>	<u>\$ 34,036,363</u>	<u>\$ 837,276</u>

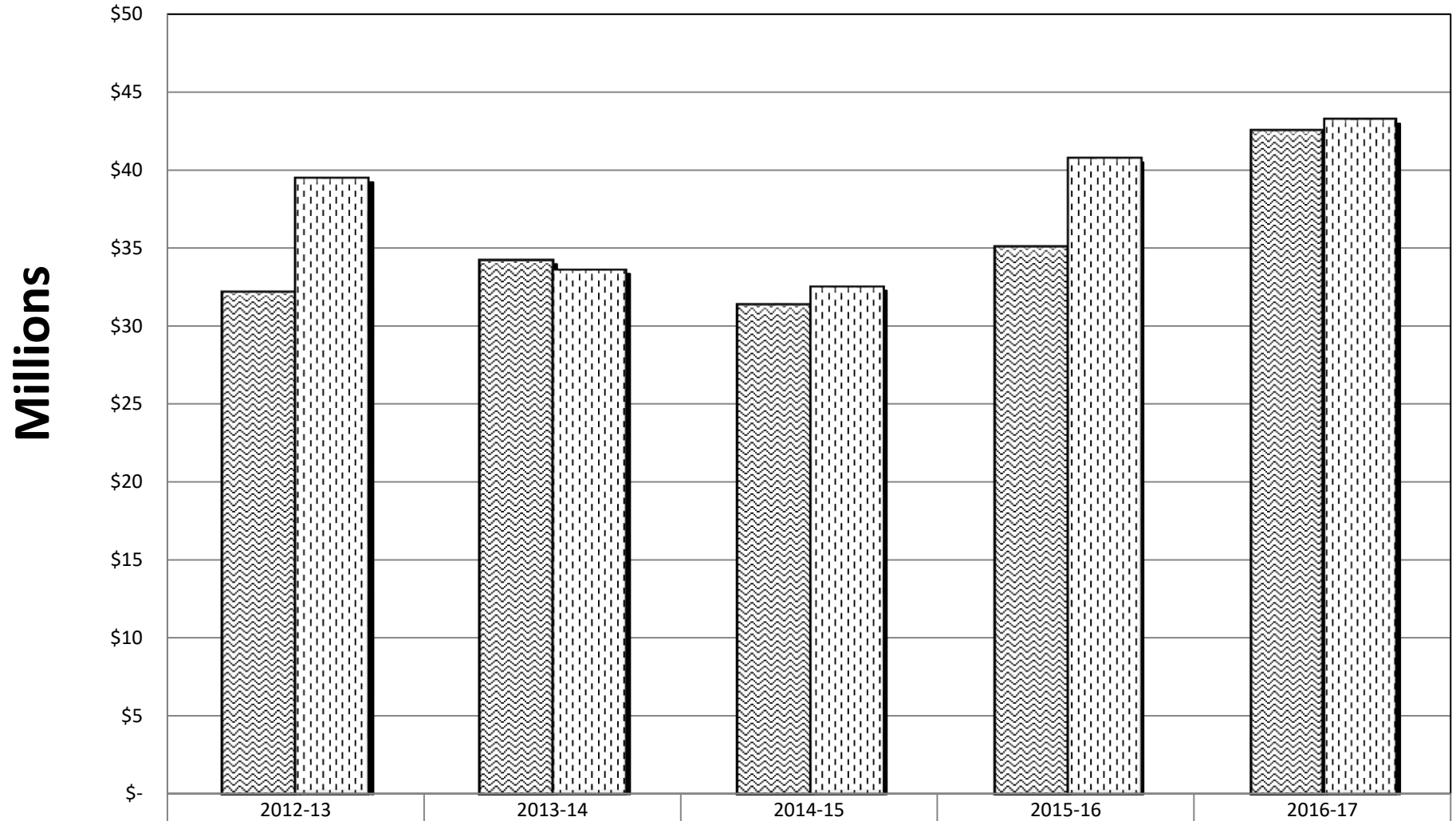
**GRANT ACTIVITY FOR 2016-17  
AS OF August 2017**

Program Name	Program Number	Revenue Budget Grant Amount	Revenue Budget Local Support	Revenue Budget Funds Available	Forecasted Indirects	Forecasted Expenditures	Local Support Costs	Total Direct - Indirect and (Local?) Costs	Variance Favorable (Unfavorable)
SPED IDEAB Flow Thru	2450X	6,283,034		6,283,034	313,228	5,955,190		6,268,418	14,616
SPED IDEAB Preschool	2451X	268,693		268,693	13,017	255,209		268,226	467
SPED Safety Net	2456X	757,717		757,717		755,106		755,106	2,611
CTE Perkins Grant	3850X	308,087		308,087	15,152	288,064		303,216	4,871
T1 SIG Cohort III 13-14	5140X	2,131,143		2,131,143	103,492	2,018,660		2,122,152	8,991
T1-A Disadvantaged	5150X	10,833,596		10,833,596	480,763	9,140,306		9,621,070	1,212,526
Title X Part C Educ. For Homel	5153X	42,318		42,318	1,327	25,226		26,553	15,765
Title 1-Part D-N&D Remann Hall	5160X	108,022		108,022	5,071	96,415		101,487	6,535
ESEA Priority/Focus Schools	5163X	260,000		260,000		209,760		209,760	50,240
T2-A Teacher Quality	5247X	2,293,771		2,293,771	105,034	1,996,899		2,101,933	191,838
Learning Assistance Program	55500	8,561,928		8,561,928	428,297	8,221,971		8,650,269	(88,341)
Remann Hall	56510	437,149	76,564	513,713	19,624	1,136,523		1,156,146	(642,433)
T1-D Neglected & Delinquent	5751X	126,963		126,963	4,759	90,473		95,231	31,732
Collection of Evidence	58020	57,582		57,582		9,160		9,160	48,422
Certification Bonus	5807X	1,820,742		1,820,742		1,827,908		1,827,908	(7,166)
Academic Acceleration	58085	13,005		13,005					13,005
Safe Routes to School	58136	2,846		2,846					2,846
State RAD Grant	5814X	520,700		520,700	26,038	514,313		540,351	(19,651)
College Readiness Initiative	5856X	28,677		28,677		14,998		14,998	13,679
Navigation 101 College Ready	5862X	5,662		5,662					5,662
Non-Title I Priority Schools	5863X	43,573		43,573		39,281		39,281	4,292
Admin Intern Program	5865X	12,840		12,840		5,420		5,420	7,420
Recruiting WA Teachers	5866X	21,250		21,250		17,326		17,326	3,924
Wa FIRST-1st Robotics Compet.	5867X	11,830		11,830		9,828		9,828	2,003
WA 1st Robotics Grant	5868X	6,180		6,180		1,933		1,933	4,247
Wa FIRST-1st Tech Challenge	5869X	3,200		3,200		1,966		1,966	1,234
Inst - Juveniles in Adult Jail	59100	17,680		17,680	794	57,457		58,251	(40,571)
Head Start Regular	6151X	6,779,948		6,779,948	510,799	4,887,330		5,398,129	1,381,819
Head Start Training	6152X	48,866		48,866	1,430	27,068		28,498	20,368
Limited English Proficiency	6450X	766,612		766,612	11,543	577,158		588,702	177,910
Transitional Bilingual	65000	3,125,934	1,554,986	4,680,920		9,154,182		9,154,182	(4,473,262)
Indian Education	6850X	123,420		123,420	6,839	269,785		276,624	(153,204)
Highly Capable	74000	287,166		287,166		1,074,225		1,074,225	(787,059)
Other Instructional Programs	79000	3,732,541		3,732,541					3,732,541
Early Childhood Ed	7910X	1,151,433		1,151,433		103,444		103,444	1,047,989
JROTC - Army	7920X	107,286	228,556	335,842					335,842
Refugee Impact	7922X	8,000		8,000					8,000
JROTC - Navy	7926X	69,356	138,893	208,249					208,249
JROTC - Navy Start Up	79270	1,974		1,974					1,974
JROTC - Navy Orientation	7929X	1,999		1,999					1,999
City of Tacoma Mini Grants	7933X	3,312		3,312					3,312
Gates AP/IB Support	79345	18,352		18,352					18,352
Family Literacy Project	79453	11,500		11,500					11,500
JROTC - Air Force	7950X	61,275	139,787	201,062					201,062
JROTC - Marines	7953X	61,208	141,978	203,186					203,186
WaKIDS Implementation	7963X	2,400		2,400					2,400
WaKIDS	7965X	7,200		7,200					7,200
Lincoln Ctr Intelligence +Char	79693	16,178		16,178					16,178
Lincoln Center Extn Day Pgm	79733	9,657		9,657					9,657

**GRANT ACTIVITY FOR 2016-17  
AS OF August 2017**

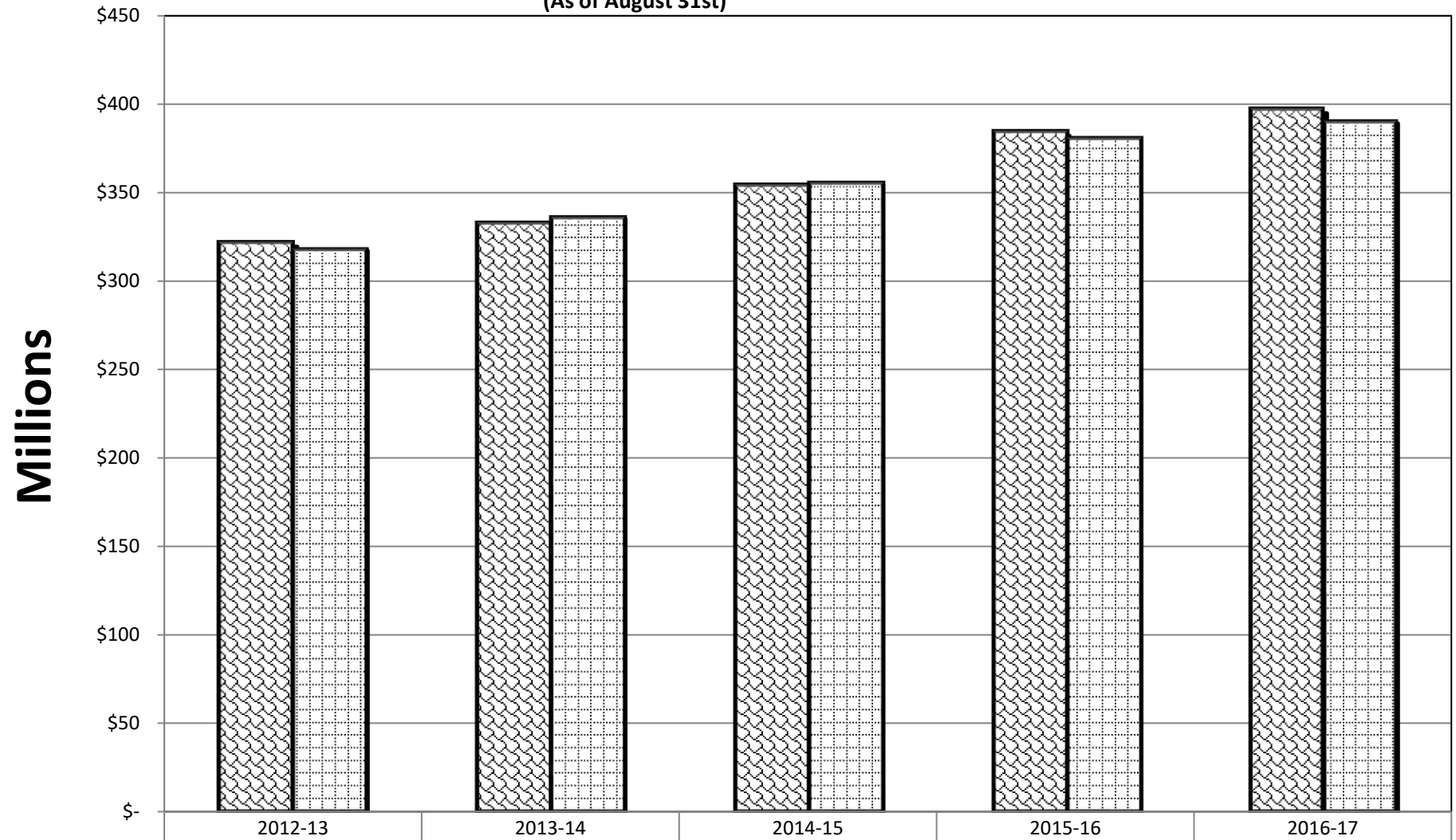
Program Name	Program Number	Revenue Budget Grant Amount	Revenue Budget Local Support	Revenue Budget Funds Available	Forecasted Indirects	Forecasted Expenditures	Local Support Costs	Total Direct - Indirect and (Local?) Costs	Variance Favorable (Unfavorable)
UWT Dual Track ELL	7974X	31,200		31,200					31,200
The Greater Tacoma Comm Found.	79754	31,037		31,037					31,037
The Greater Tacoma Comm Found.	79755	12,737		12,737					12,737
GRADS-Early Achievers Project	7979X	10,000		10,000					10,000
<b>GRAND TOTAL</b>		<b>51,458,890</b>	<b>2,280,764</b>	<b>53,739,654</b>	<b>2,047,206</b>	<b>48,782,583</b>		<b>50,829,789</b>	<b>2,909,865</b>



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



<input checked="" type="checkbox"/> Budget	\$32,187,807	\$34,213,885	\$31,385,504	\$35,081,713	\$42,518,240
<input type="checkbox"/> Actual	\$39,481,466	\$33,608,934	\$32,527,540	\$40,756,452	\$43,251,597
Variance Over/(Under) Budget	\$7,293,659	\$(604,951)	\$1,142,036	\$5,674,739	\$733,357
% of Variance from Budget	22.7%	-1.8%	3.6%	16.2%	1.7%

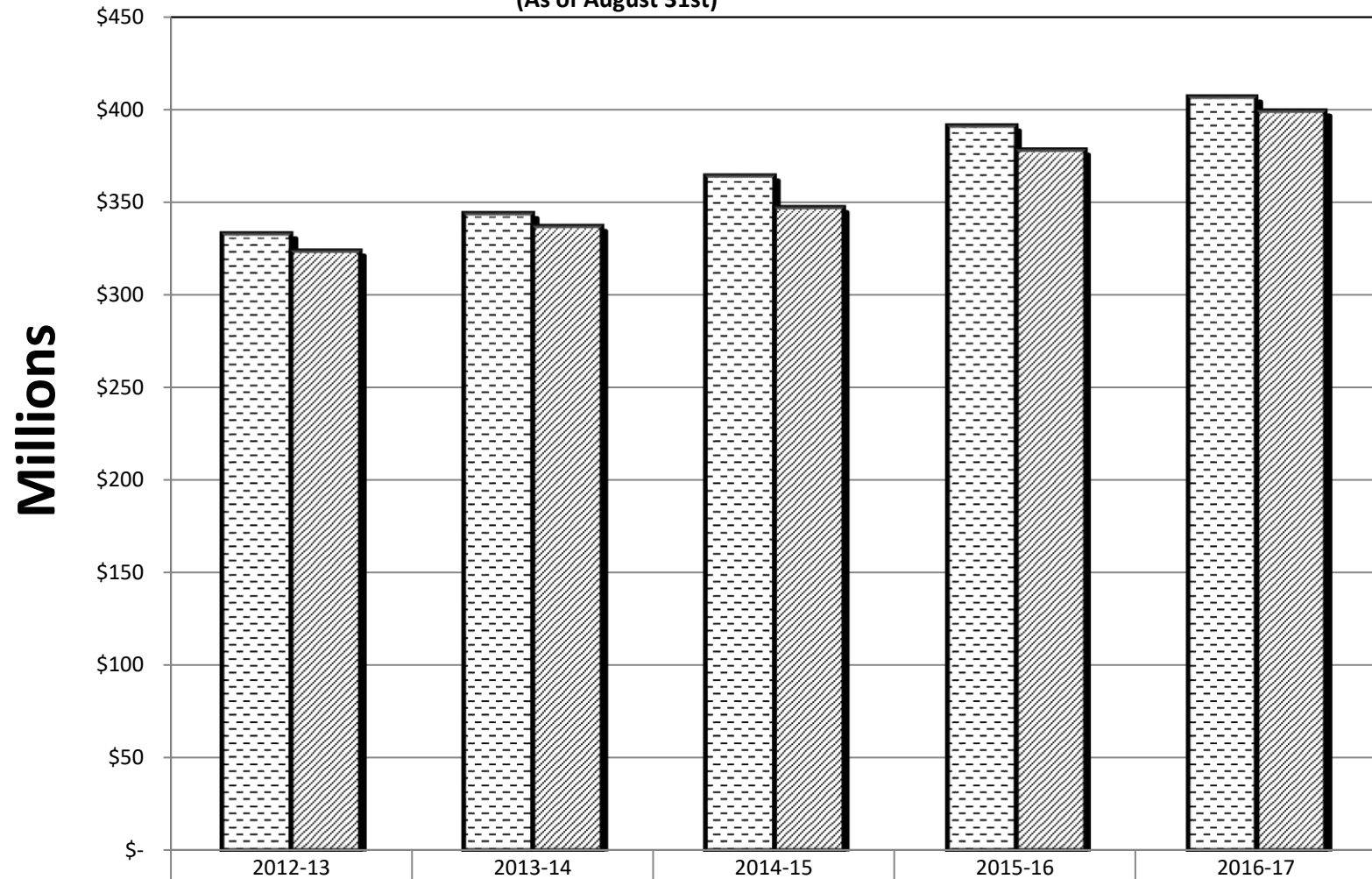
# **5 - Year Trend General Fund Budget vs. Actual Revenues** (As of August 31st)



 Budget	\$321,896,610	\$332,763,739	\$354,257,091	\$384,654,272	\$397,218,282
 Actual	\$317,803,552	\$335,803,019	\$355,317,594	\$380,611,253	\$389,971,390
Variance Over/(Under) Budget	\$(4,093,058)	\$3,039,280	\$1,060,503	\$(4,043,019)	\$(7,246,892)
% of Variance from Budget	-1.3%	0.9%	0.3%	-1.1%	-1.8%

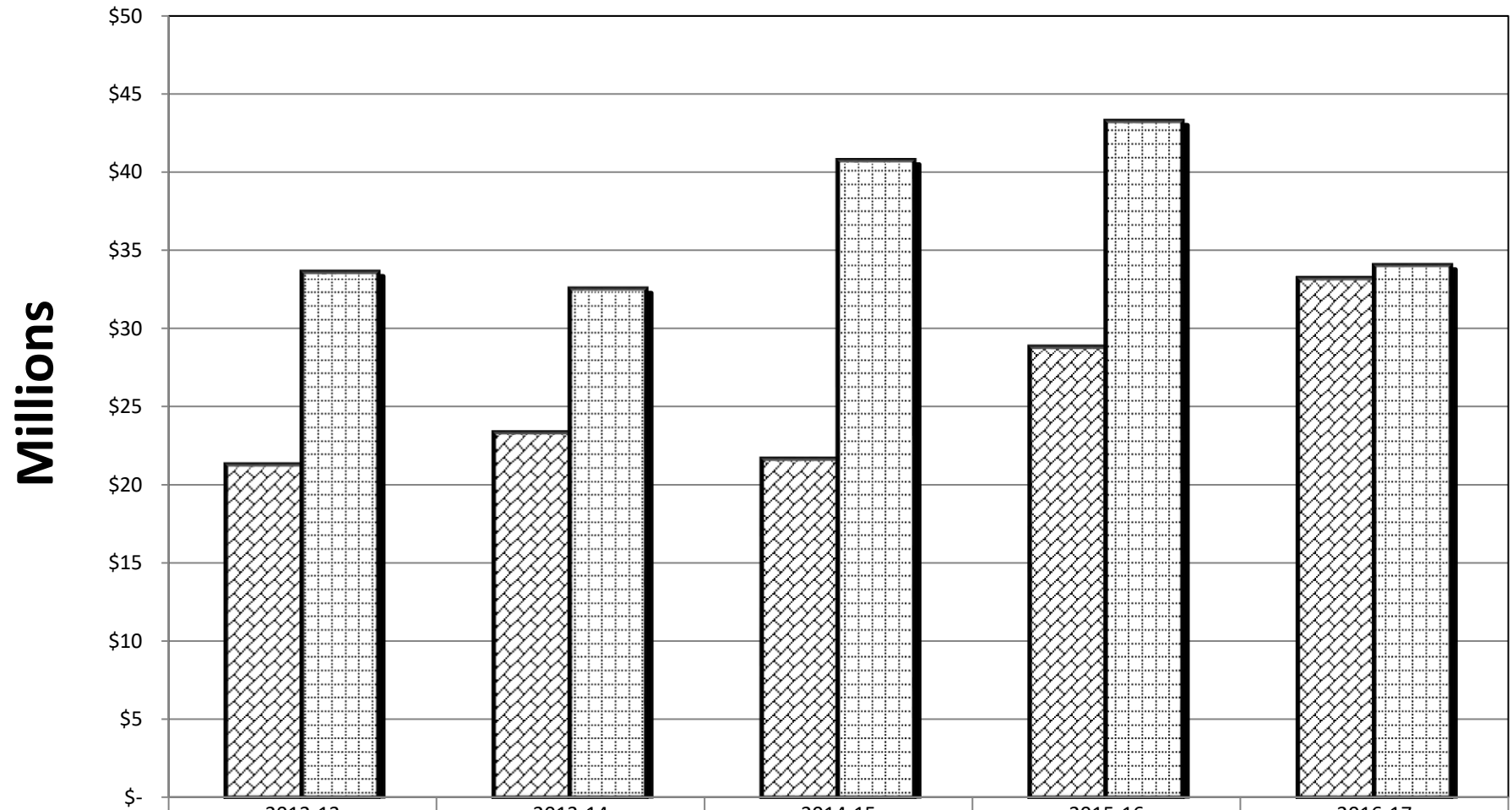
## 5 - Year Trend General Fund Budget vs. Actual Expenditures

(As of August 31st)



Budget	\$332,755,242	\$343,610,753	\$363,959,013	\$390,922,149	\$406,537,436
Actual	\$323,676,084	\$336,884,412	\$347,088,682	\$378,116,106	\$399,186,625
Variance (Over)/Under Budget	\$9,079,158	\$6,726,341	\$16,870,331	\$12,806,043	\$7,350,811
% of Variance from Budget	2.7%	2.0%	4.6%	3.3%	1.8%

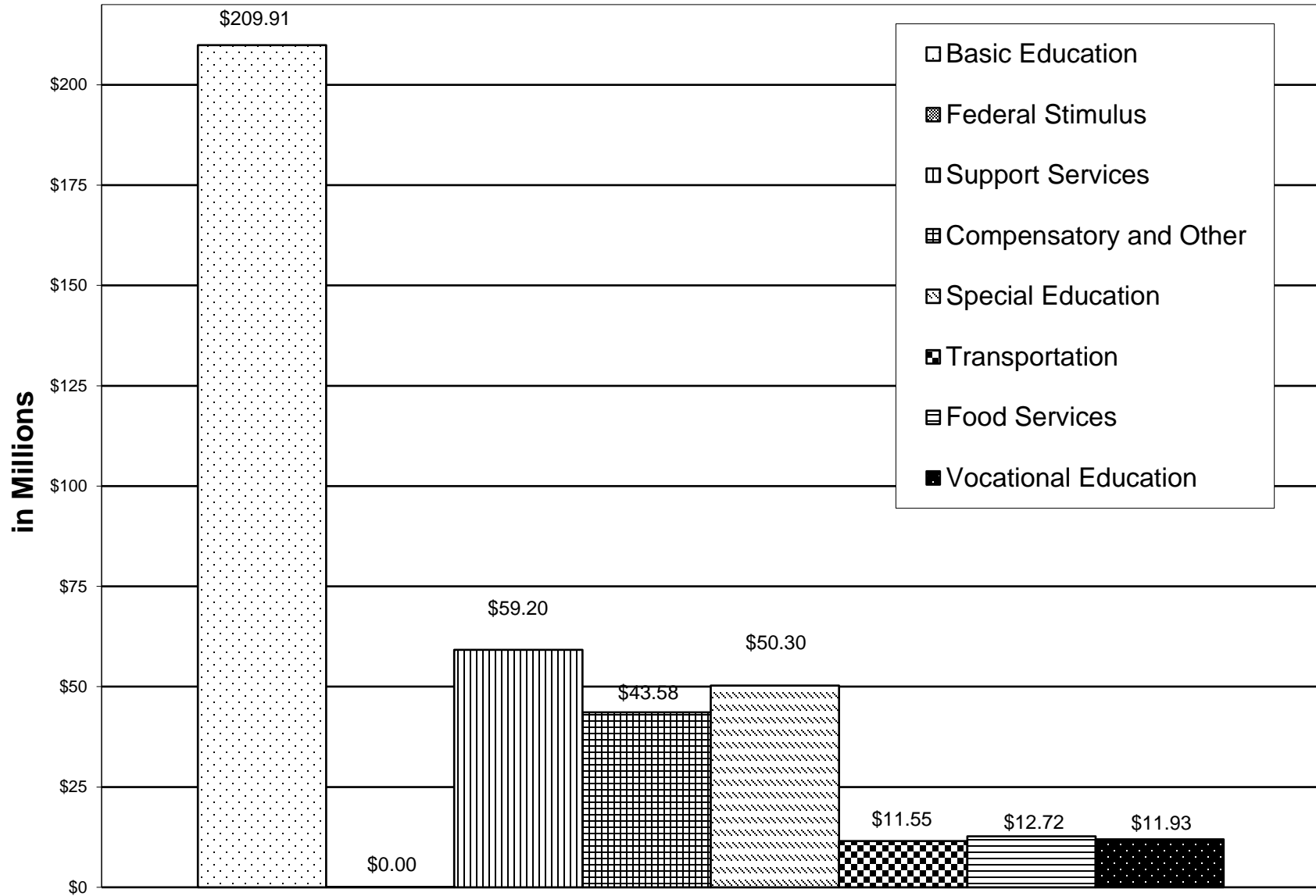
# **5 - Year Trend General Fund Ending Fund Balance (As of August 31st)**



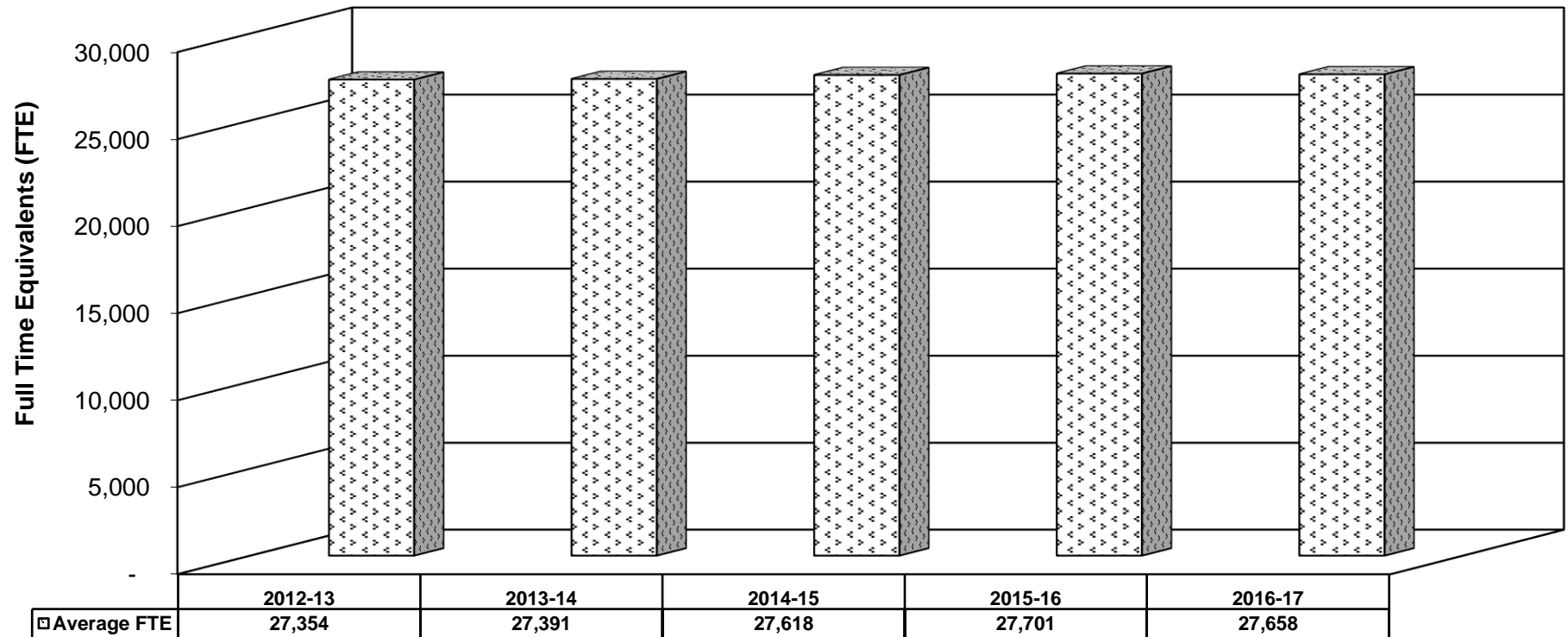
	2012-13	2013-14	2014-15	2015-16	2016-17
■ Budget	\$21,329,175	\$23,366,871	\$21,683,582	\$28,813,836	\$33,199,086
■ Actual	\$33,608,934	\$32,527,540	\$40,756,452	\$43,251,597	\$34,036,362
Variance Over/(Under) Budget	\$12,279,759	\$9,160,669	\$19,072,870	\$14,437,761	\$837,276
% of Variance from Budget	57.6%	39.2%	88.0%	50.1%	2.5%



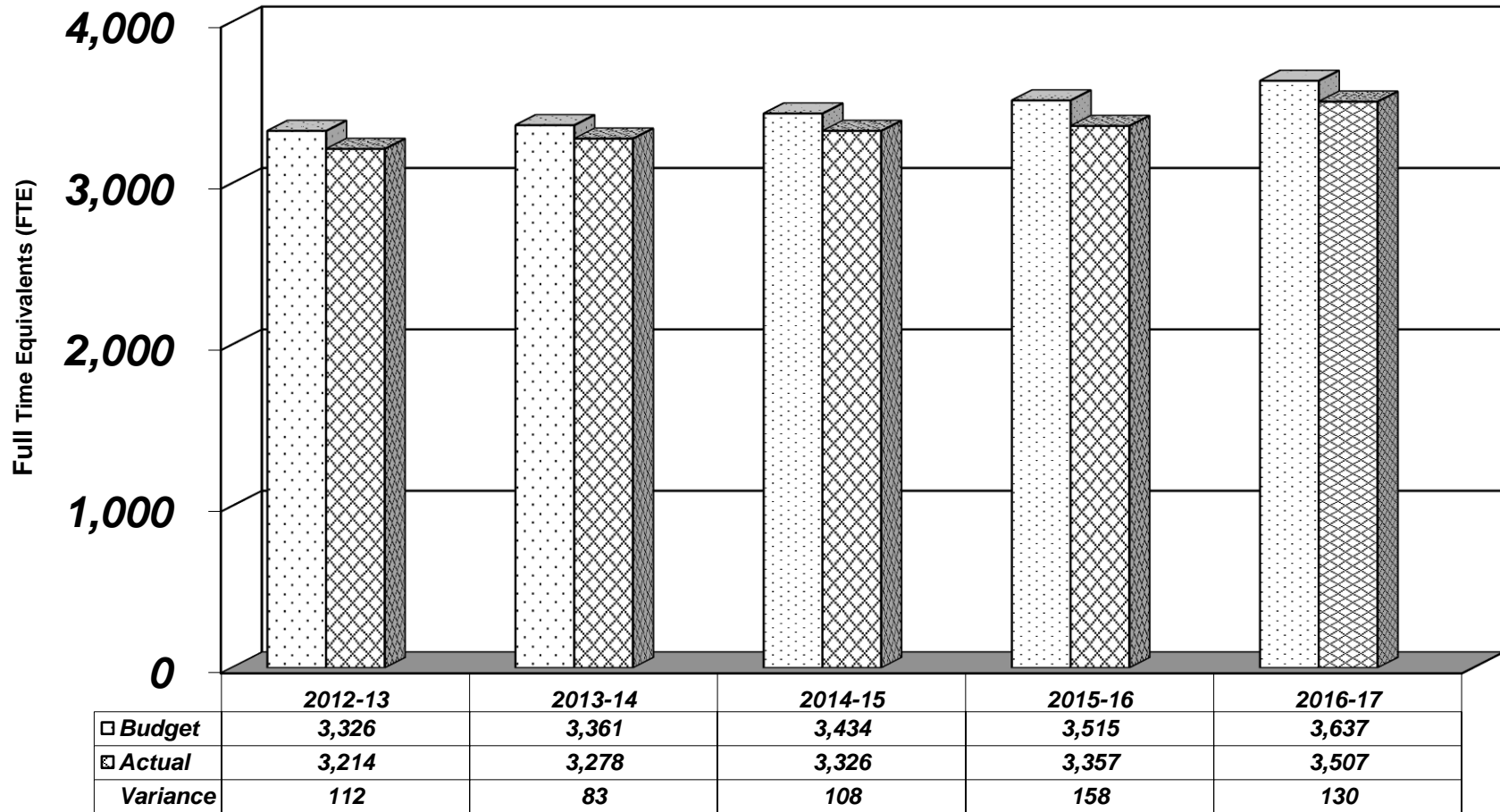
## 2016-17 General Fund Expenditures by Program



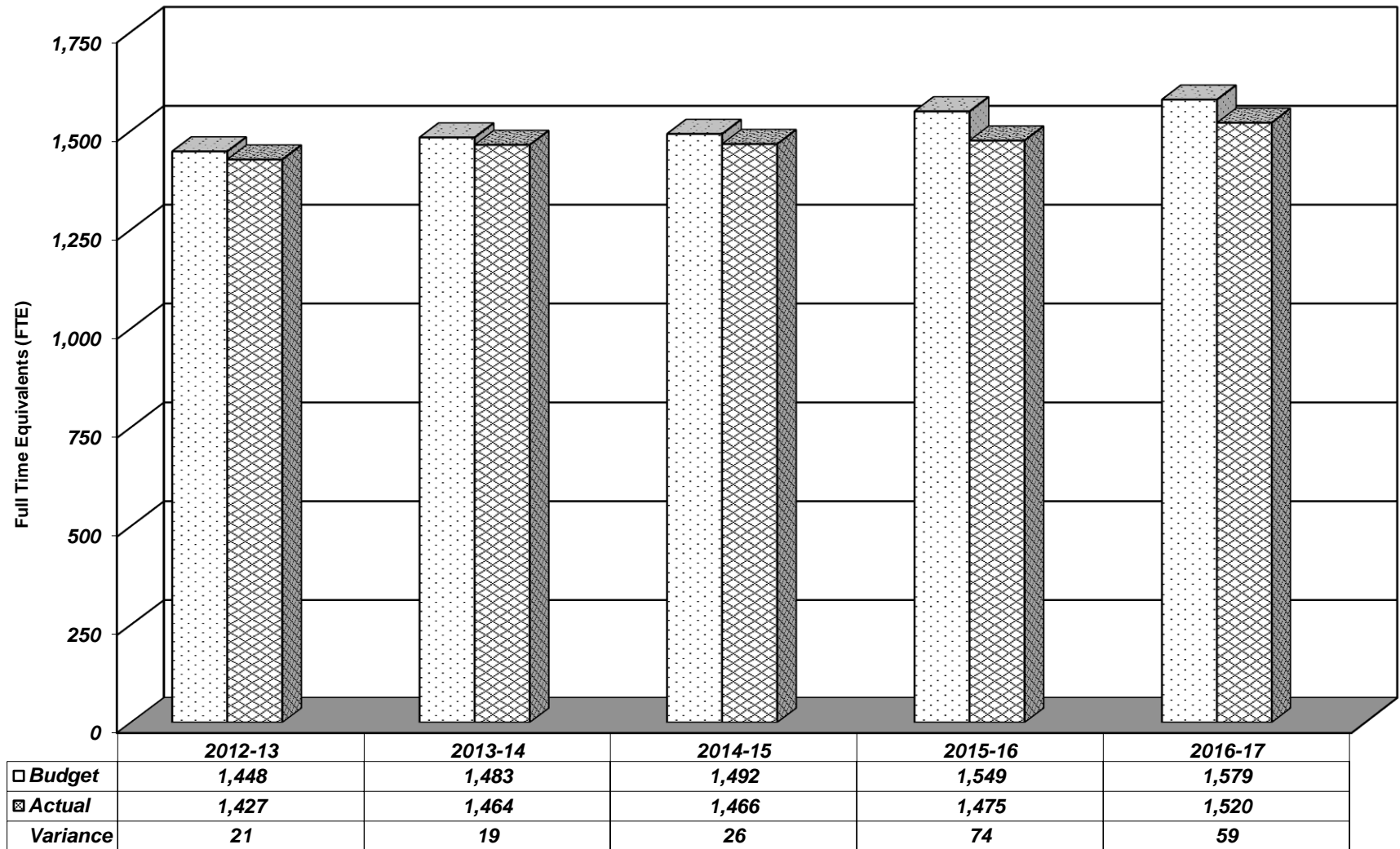
## K-12 Enrollment History Fiscal Year Average



# Staffing History

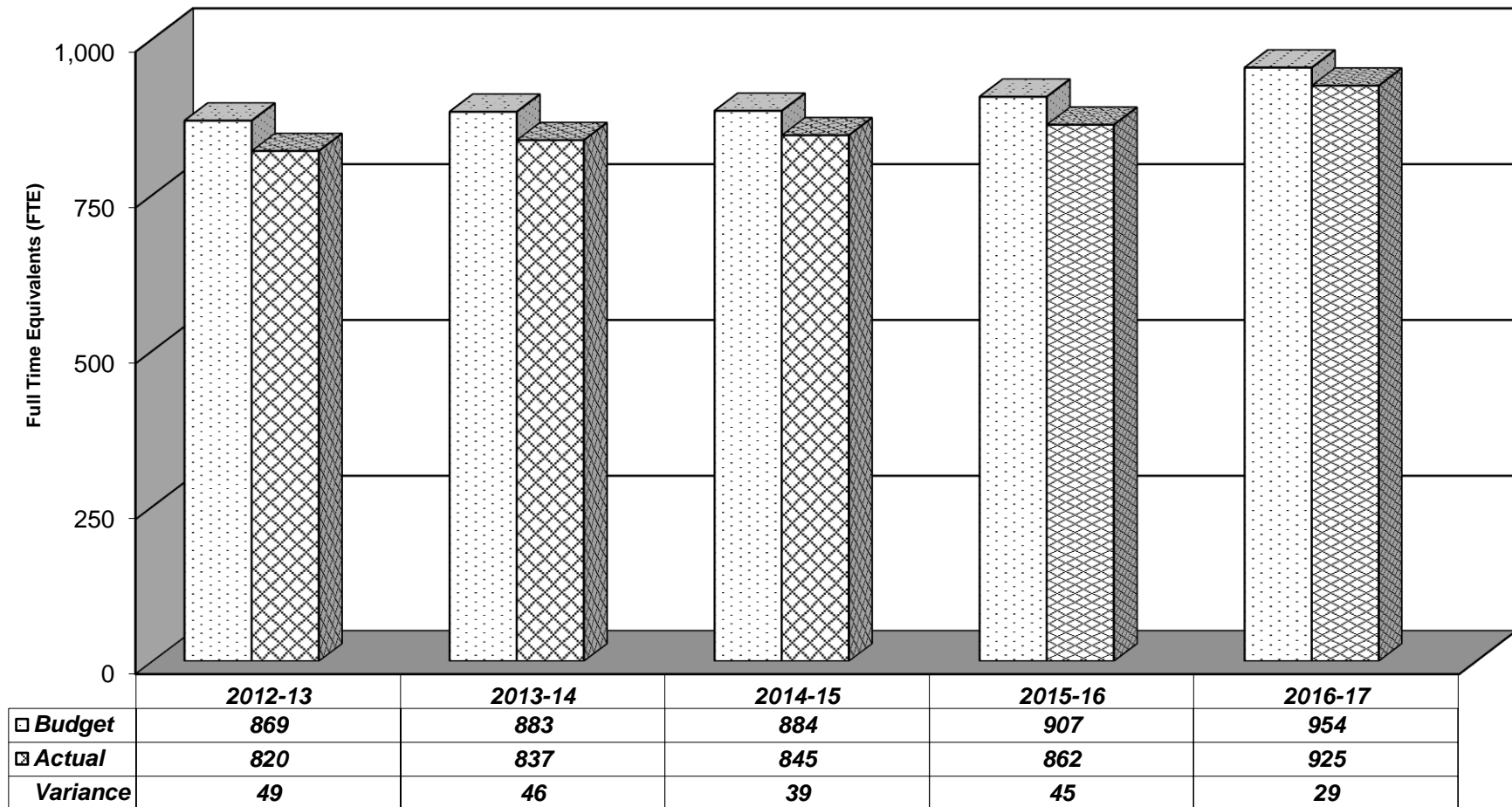


## Basic Education Certificated Staffing History



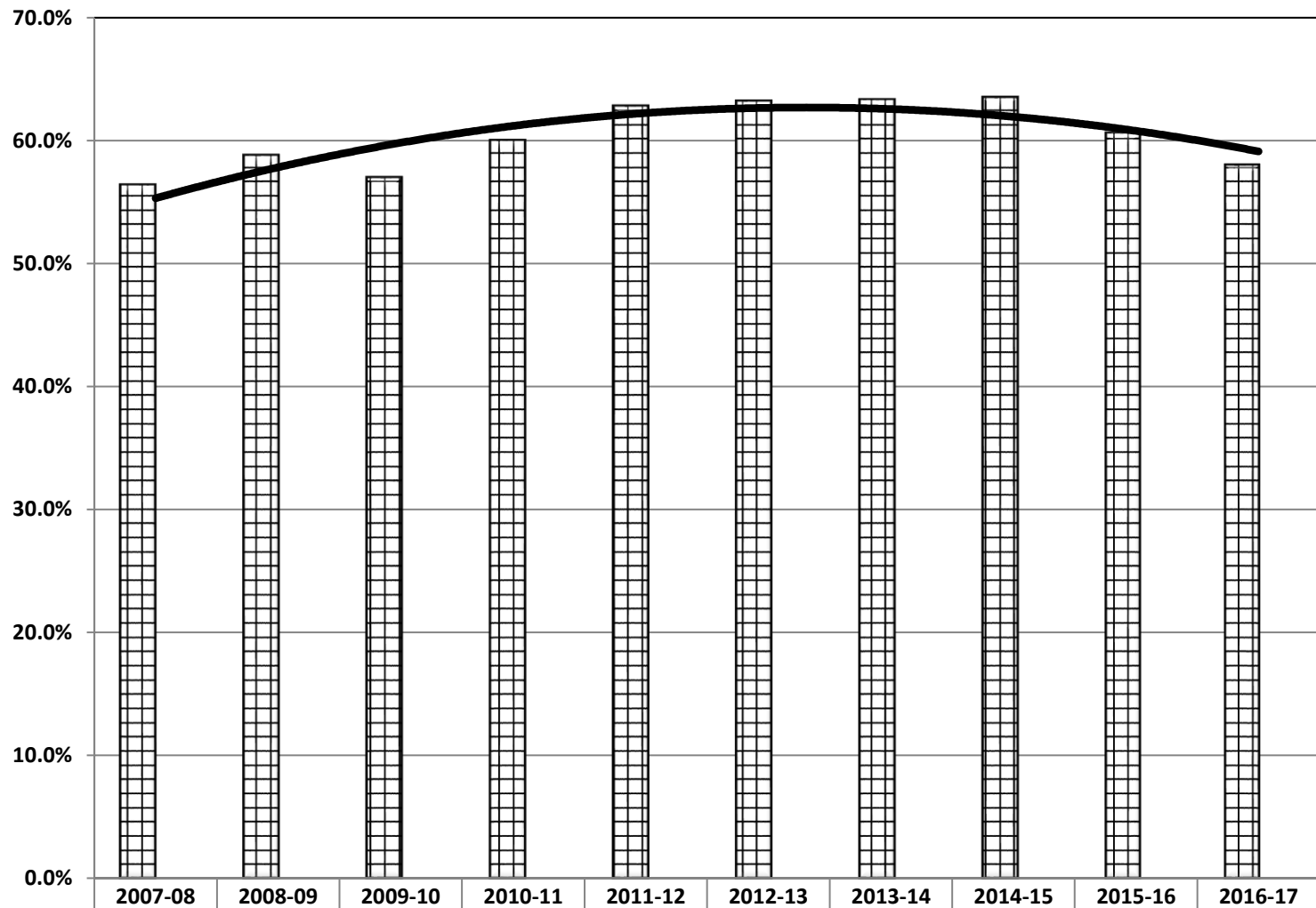
(Basic Ed includes the following programs: 01.XXX, 02.XXX and 97.XXX only.)

## Basic Education Classified Staffing History



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

## Free & Reduced Price Meal Eligibility



Free & Reduced Eligibility	56.4%	58.8%	57.0%	60.0%	62.8%	63.2%	63.3%	63.5%	60.6%	58.0%
% Change from prior year	1.6%	2.4%	-1.8%	3.0%	2.8%	0.4%	0.1%	0.2%	-2.9%	-2.6%



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

*Tacoma Public Schools does not discriminate in any programs or activities on the basis of sex, race, creed, religion, color, national origin, age, veteran or military status, sexual orientation, gender expression or identity, disability, or the use of a trained dog guide or service animal and provides equal access to the Boy Scouts and other designated youth groups. The following employees have been designated to handle questions and complaints of alleged discrimination: Civil Rights Coordinator: Lisa Nolan, 253-571-1252, [lnolan@tacoma.k12.wa.us](mailto:lnolan@tacoma.k12.wa.us); Title IX Coordinator: James Neil, 253-571-1123, [jneil@tacoma.k12.wa.us](mailto:jneil@tacoma.k12.wa.us); and 504 Coordinator: Elementary, Steven Mondragon, [smondra@tacoma.k12.wa.us](mailto:smondra@tacoma.k12.wa.us), 253-571-1173; Secondary, Jon Bell, [jbelle2@tacoma.k12.wa.us](mailto:jbelle2@tacoma.k12.wa.us), 253-571-1225. Address: P.O. Box 1357, Tacoma, WA 98401-1357.*



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