


Date: November 20, 2015

To: Board of Directors

From: Rosalind Medina, Chief Financial Officer 

Re: 2014-15 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, 2014 through August 31, 2015 with information through the same period for Fiscal Year 2013-14.

Table 1

General Fund Comparison for the fiscal period ended	August 31, 2014	August 31, 2015	Variance Higher/(lower)
Beginning Fund Balance	\$ 33,608,934	\$ 32,527,540	\$ (1,081,394)
Revenue	334,234,392	354,927,017	20,692,625
Other Financing Sources	1,568,627	390,576	(1,178,051)
Total Resources Available	369,411,953	387,845,134	18,433,181
Expenditures	336,884,412	347,088,682	10,204,270
Other Financing Uses	-	-	-
Total Use of Resources	336,884,412	347,088,682	10,204,270
Ending Fund Balance	\$ 32,527,540	\$ 40,756,452	\$ 8,228,912

OPERATING HIGHLIGHTS

- Tacoma Public School District had the third highest enrollment in the State of Washington for fiscal year 2014-15; the average annual student full-time equivalent (FTE) was 28,323 (including 893 funded full-day kindergarten FTE).
- The Board of Directors approved resolution 1999 on September 10, 2015 authorizing the issuance and sale of Unlimited Tax General Obligation bonds in the amount of \$152,625,000. The sale was successfully completed on November 6, 2014.
- The Finance Department received the Association of School Business Officials' (ASBO) and the Government Officers Association, Certificate of Excellence in Financial Reporting Award. This was the 22nd consecutive year the district has received this award.
- The Budget Department received their first Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award.
- The Purchasing Department received the Achievement of Excellence in Procurement Award for the sixth consecutive year. The district was the only governmental agency in the state of Washington and one of only 23 school districts nationwide to receive the award.

- Tacoma Public Schools was awarded \$1,678,935 in state and federal Special Education Safety Net funding. This funding is an annual grant and is only available to districts with demonstrated need for Special Education funding in excess of state and federal funding otherwise provided, as long as the program meets the specific criteria.
- Lowell Elementary School upgraded from an all asphalt playground to an artificial turf playground at a cost of \$130,000 of which \$20,000 was donated by the Lowell PTA. Lowell Elementary School was the last school in the district with an asphalt playground.
- Wilson High School, and Jefferson, Northeast Tacoma, Point Defiance, Stafford, and Stanley Elementary Schools all earned 2014 School of Distinction honors for improvement in reading and math over a five-year period. Wilson High School earned it for the fourth year in a row. Stafford and Stanley Elementary Schools each earned the award three times.
- Tacoma Public Schools received a \$404,000 grant from the City of Tacoma for mentoring and counseling services for students with social and emotional issues.
- Tacoma Public Schools purchased thirteen new school buses totaling \$1,504,834.
- Career and Technical Education (CTE) upgraded twenty-one computer labs and ancillary classroom computers at a cost of \$700,000.

REVENUE and OTHER FINANCING SOURCES

COMPARISON OF YEAR END VS. PRIOR YEAR ACTUAL

General fund revenue and other financing sources total \$355,317,594; this was \$19,514,575 or 5.8% more than the prior year. Revenue from the various sources and the increases or decreases from the prior year are summarized in **Table 2**.

Table 2

Revenue and Other Financing Sources Comparison by Year					
Revenue Source	Through August 2014	Percent of Total	Through August 2015	Percent of Total	Variance higher/(lower)
Local Taxes	\$ 82,356,831	24.53%	\$ 85,484,428	24.06%	\$ 3,127,597
Local Non-Tax	6,719,638	2.00%	6,840,585	1.93%	120,947
State, General Purpose	163,660,985	48.74%	171,744,953	48.34%	8,083,968
State, Special Purpose	43,195,326	12.86%	49,342,249	13.89%	6,146,923
Federal, General Purpose	372,025	0.11%	337,953	0.10%	(34,072)
Federal, Special Purpose	34,480,207	10.27%	37,753,335	10.63%	3,273,128
Revenue - Other Districts	1,972,203	0.59%	2,256,469	0.64%	284,266
Revenue - Other Agencies	1,477,177	0.44%	1,167,044	0.33%	(310,133)
Revenue - Other Financing	1,568,627	0.47%	390,576	0.11%	(1,178,051)
Total Revenue	\$ 335,803,019	100.00%	\$ 355,317,594	100.00%	\$ 19,514,575

Local tax revenue consists of tax receipts from the local maintenance and operation levies. Local tax collections were \$3,127,597 or 3.8% more than the prior year. This variance reflects an increase in the levy base (i.e., certain State and Federal revenues) used to calculate the 2015 levy versus the 2014 levy; thereby increasing the actual revenue from year to year. In addition, the district collected tax revenues lost in prior years due to administrative refunds. When the district collects taxes on property that is subsequently destroyed or adjudicated from the tax rolls, the property owner is given an administrative refund. Administrative refunds are a loss of revenue to the district in the year they are issued. As part of RCW 84.69, the county treasurer will re-levy for this lost revenue as part of the normal levy calculations for the current year.

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. Revenues in this category increased \$120,947 or 1.8% from the prior year. Of this variance, \$374,953 was due to an increase in procurement card rebates. The remaining variance was partially offset due to smaller differences in several other revenues and programs within this category.

State general purpose revenue comes from two sources - Apportionment and Local Effort Assistance (LEA). Apportionment is the revenue received through a state funding formula based on the average number of students enrolled, the district's staff mix factor and non-employee related cost allocations. The staff mix factor is determined by the placement of our staff on the Legislative, Evaluation and Accountability Program (LEAP) document. (Please see **ENROLLMENT and STAFFING**, Section II, of this report for more detail.) This includes revenue for both basic and vocational-technical education (see **MAJOR PROGRAMS and INITIATIVES**).

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

Total state general purpose revenues increased \$8,083,968 or 4.9% from the prior year. Apportionment revenue increased \$6,965,777 compared to last year. This was due in part to an increase in the average annual student enrollment of 310 FTE compared to last year. The apportionment rate increased due to changes in the staff mix factor as well as changes resulting from the McCleary vs. the State of Washington ruling. In addition, LEA revenue increased \$1,118,191 compared to last year.

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

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

Total revenues under the state special purpose category increased \$6,146,923 or 14.2% from last year. Changes in the revenue calculations and rate increases for Special Education resulted in increases of \$1,077,874 and \$159,332, respectively. In addition, revenue for the Transportation program increased \$3,615,956 compared to last year due to the implementation of the Student Transportation Allocation Reporting System (STARS). The Transitional Bilingual program increased \$349,888 due to an increase of 213 student FTE compared to last year. Revenue for Special & Pilot Programs also increased \$956,509 compared to last year.

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 C, Grant Activity**.

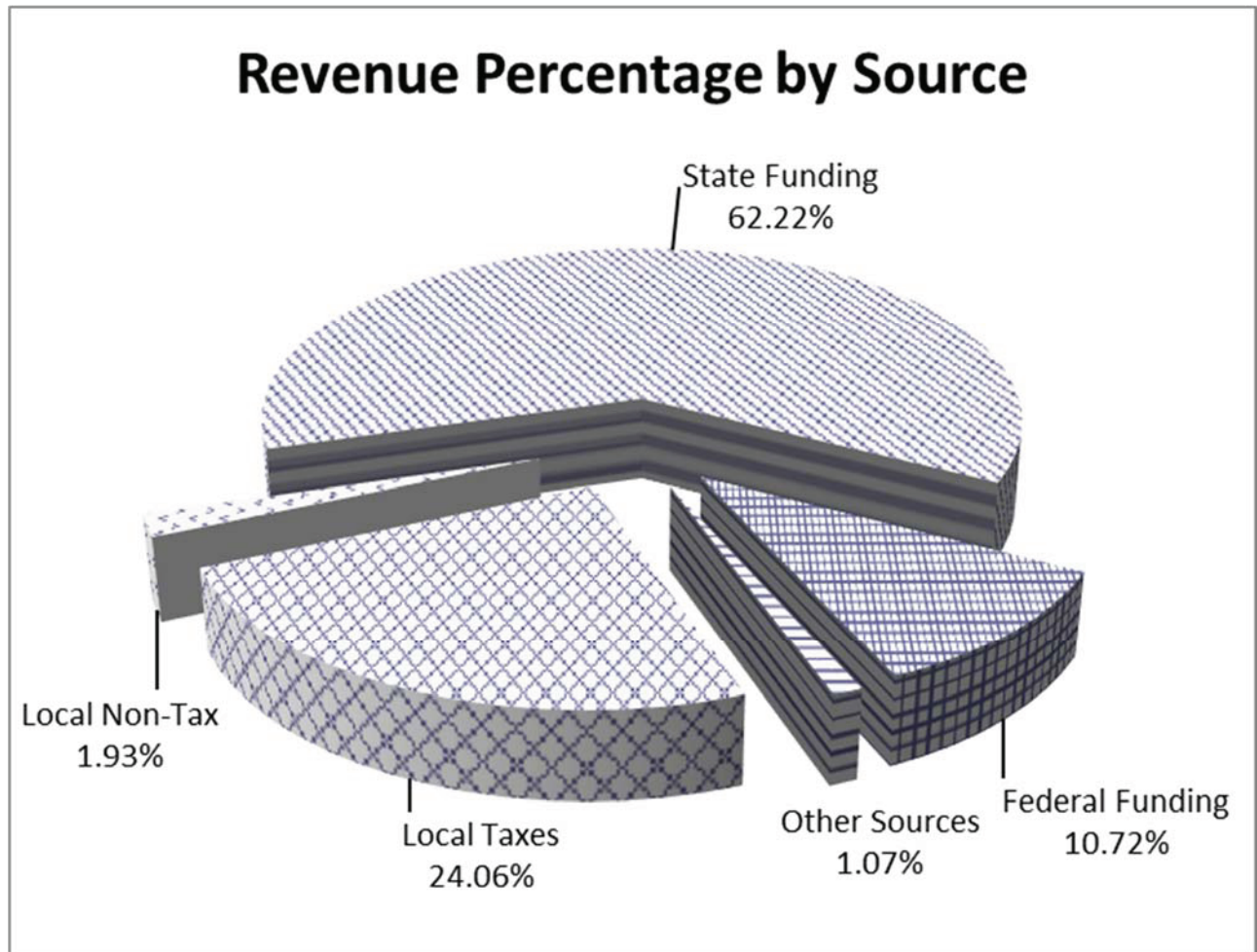
Combined revenues in this category increased \$3,273,128 or 9.5% from the prior year. This variance consists of increases in Title I – Disadvantaged and Special Education – Supplemental totaling \$4,229,049 and \$281,777, respectively. This variance is offset by decreases in Title II School Improvement and Head Start revenues totaling \$1,023,198 and \$174,417, respectively.

Revenue from other districts are reimbursements for services rendered to students from other school districts. Revenues in this category increased \$284,266 or 14.4% from the prior year. This variance was due to services provided to students in the Special Education program where facilities and/or staff are not available in their resident district to provide the required services.

Revenue from other agencies consists of funding from educational service districts, other governmental entities and private foundations. Revenues in this category decreased \$310,133 or 21% from the prior year. This variance is due to a decrease of \$213,226 in special education reimbursable costs. The remaining variance is due to several smaller changes within other programs in this category.

Revenue from other financing consists of revenues from the sale of real and personal property, long-term financing, and the compensated loss of fixed assets. Revenues in this category decreased \$1,178,051 or 75.1% from the prior year. This variance is due to a decrease in operating transfers from the Capital Projects Fund to the General Fund totaling \$1,139,669 compared to this time last year.

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 2014-15. Actual revenue was \$1,060,503 or 0.3% above 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

Revenue Source	<u>Revenue and Other Financing Sources</u>				
	Budget	Percent of Total	Actual	Percent of Total	Variance over/(under)
Local Taxes	\$ 84,119,382	23.75%	\$ 85,484,428	24.06%	\$ 1,365,046
Local Non-Tax	6,111,595	1.73%	6,840,585	1.93%	728,990
State, General Purpose	167,082,326	47.16%	171,744,953	48.34%	4,662,627
State, Special Purpose	52,566,900	14.84%	49,342,249	13.89%	(3,224,651)
Federal, General Purpose	310,504	0.09%	337,953	0.10%	27,449
Federal, Special Purpose	39,650,008	11.19%	37,753,335	10.63%	(1,896,673)
Revenue - Other Districts	1,800,000	0.51%	2,256,469	0.64%	456,469
Revenue - Other Agencies	1,116,376	0.32%	1,167,044	0.33%	50,668
Revenue - Other Financing	1,500,000	0.42%	390,576	0.11%	(1,109,424)
Total Revenue	\$ 354,257,091	100.00%	\$ 355,317,594	100.00%	\$ 1,060,503

Local tax revenue was \$1,365,046 or 1.6% above budget. The levy base for the 2015 levy was greater than estimated at the time the 2014-15 budget was developed. In addition, the district collected tax revenues lost in prior years due to administrative refunds. As a result of RCW 84.69, the county treasurer will re-levy for this lost revenue as part of the normal levy calculations for the current year.

Local non-tax revenue was \$728,990 or 11.9% above budget. Enrollment in the Transitional Bilingual program was 340 average annual FTE above budget, which resulted in \$469,000 in tuition above budget. Procurement card rebates were also \$366,524 greater than budgeted. In addition, district wide reimbursable costs were \$530,567 greater than what was budgeted. These variances were partially offset by Capital Projects Fund indirect costs coming in \$700,000 under budget. The remaining variance was due to smaller changes in several other programs within this category.

State general purpose revenue was \$4,662,627 or 2.8% above budget. Apportionment revenues were \$4,352,570 above budget. This is due to average annual enrollment being 717 FTE more than what was budgeted. The apportionment rate increased due to changes in the staff mix factor as well as changes resulting from the McCleary vs. the State of Washington ruling. LEA revenue was also \$310,057 above budget.

State special purpose revenue was \$3,224,651 or 6.1% below budget. The district provided capacity of \$7,500,000 for potential grant awards in this category for 2014-15; however, only \$3,997,476 of the capacity was used resulting in the variance.

Federal special purpose revenue was \$1,896,673 or 4.8% below budget. This variance was due to Title II – Teacher Quality ending the year \$860,778 below budget and Title I – Disadvantaged ending the year \$600,647 below budget. Special Education Safety Net revenues were \$204,744 below budget due to the decrease in student participation. Transitional bilingual limited English proficiency revenues were \$163,464 below what was budgeted. In addition, free lunch reimbursement revenues were \$151,937 below budget due to a decrease in student participation. These items were partially offset by \$154,769 in Special Education Medicaid Reimbursements that were not anticipated at the time the budget was developed.

Revenue from other districts was \$456,469 or 25.4% above budget. Of this variance, \$451,469 was due to the higher than anticipated reimbursements from other districts for services provided through Special Education. In addition, the district received \$5,000 for services at the Skills Center provided by Career & Technical Education.

Revenue from other financing was \$1,109,424 or 74% below budget. \$1,139,669 of this variance was due to lower than anticipated operating transfers from the Capital Projects Fund to the General Fund. The remaining variance was due to smaller changes in several other programs within this category.

EXPENDITURES

COMPARISON OF YEAR END VS. PREVIOUS YEAR ACTUAL

General fund expenditures for the year were \$347,088,682. This was \$10,204,270 or 3% more than the prior year. Expenditures by object and any variances from the previous year are summarized in **Table 4**.

Table 4

<u>Expenditure and Other Financing Uses Comparison by Year</u>					
Expenditure Objects	Through August 2014	Percent of Total	Through August 2015	Percent of Total	Variance higher/(lower)
Certificated Salaries	\$ 155,894,201	46.28%	\$ 161,235,896	46.45%	\$ 5,341,695
Classified Salaries	54,579,438	16.20%	56,454,172	16.27%	1,874,734
Employee Benefits	75,674,178	22.46%	75,748,472	21.82%	74,294
Supplies and Materials	15,578,481	4.62%	17,443,246	5.03%	1,864,765
Contractual Services	32,452,235	9.63%	34,598,230	9.97%	2,145,995
Local Mileage & Travel	1,052,817	0.31%	1,196,026	0.34%	143,209
Capital Outlay	1,653,063	0.49%	412,640	0.12%	(1,240,423)
Other Financing Uses	-	0.00%	-	0.00%	-
Total Expenditures	\$ 336,884,412	100.00%	\$ 347,088,682	100.00%	\$ 10,204,270

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 \$5,341,695 or 3.4% more than the prior year. Regular salaries increased \$4,098,811 due to an increase of 43 FTE compared to last year and the cost of living allocation (COLA) of 2% and longevity increments given to all groups. Certificated extra work, hard to fill, and vacancy/transition salaries increased \$510,249, \$139,000, and \$203,254, respectively. In addition, certificated optional days salaries increased \$314,152.

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 \$1,874,734 or 3.4% more than the prior year. Regular salaries increased \$1,742,277 due to an increase of 5 FTE compared to this time last year and the cost of living allocation (COLA) of 2% and longevity increments given to all groups. The remaining variance was due to several smaller changes within this category.

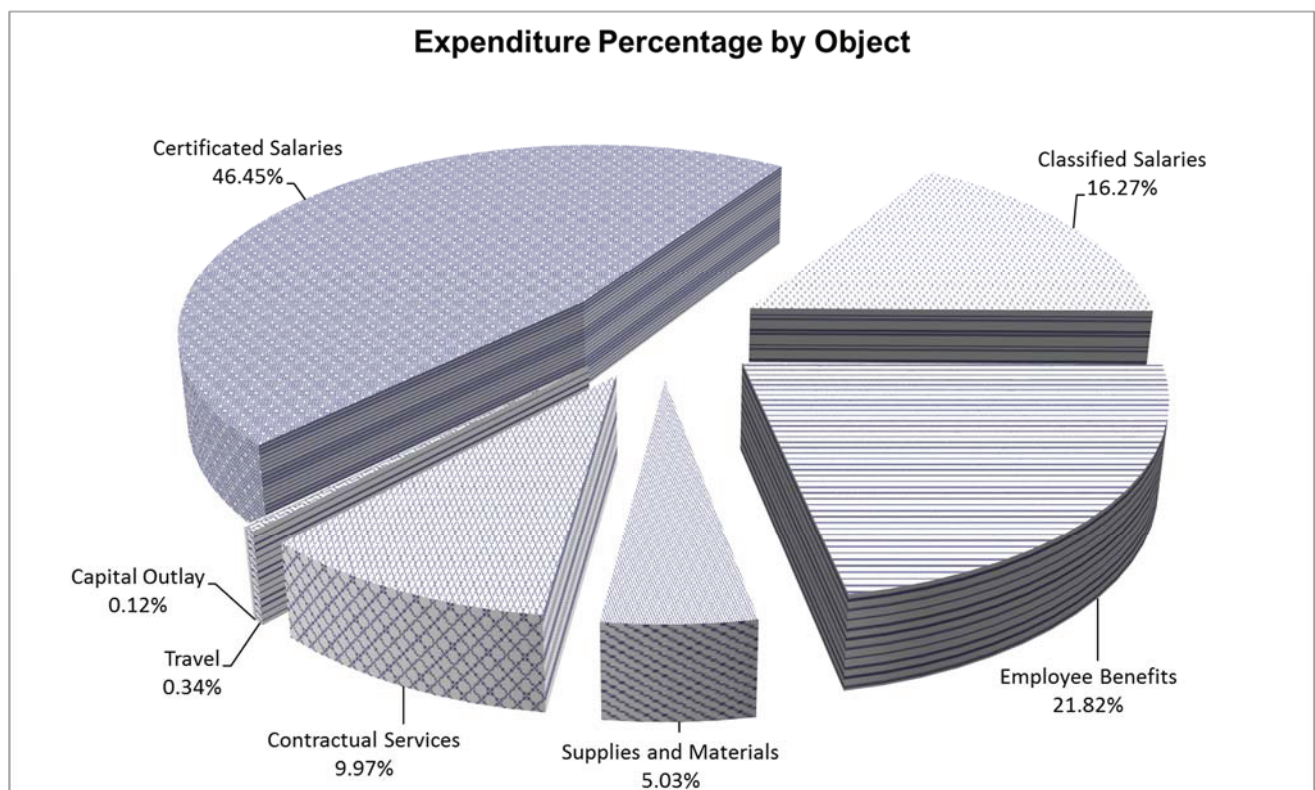
Supplies and materials consist of expenditures for supplies, instructional materials, and equipment costing less than \$5,000 per item. Expenditures in this category were \$1,864,765 or 12% more than the prior year. Of this variance, \$1,040,960 was due to the purchase of computers associated with the administrative equipment refresh. The purchase of math materials to align the district's curriculum with the common core state standards resulted in an increase of \$693,547 while the purchase of literacy materials resulted in an increase of \$146,805. Head Start purchased \$132,697 more in supplies and materials this year compared to last year. These variances were partially offset by a decrease in fuel prices resulting in a savings of \$171,047 for pupil transportation. In addition, last year Learning Assistance Program (LAP) purchased Literacy Intervention materials that were not purchased this year resulting in a decrease of \$502,817. The remaining variance was due to smaller changes in several other programs within this category.

Contractual services expenditures consist of payments for services rendered to the district under expressed or implied contracts, with the exception of travel. This includes items such as the contract for student transportation, utilities, copier leases, consultants, auditors, insurance, etc. Expenditures in this category were \$2,145,995 or 6.6% more than the prior year. Of this variance, No Child Left Behind (NCLB) supplemental tutoring service expenditures increased \$760,312. Special Education contractual service expenditures increased due to increases of \$663,849 for American Sign Language contractors, and \$601,828 for the Northwest School of Innovative Learning. Early Childhood Services and Running Start programs increased \$467,210 and \$314,084, respectively. Contracted copy machine services expenditures increased \$279,859 compared to this time last year. The costs for Durham Transportation contracted services increased \$116,212. In addition, new contracts with the Institute for Systems Biology and UW-Tacoma for the Tacoma Whole Child Initiative (TWCI) resulted in expenditure increases of \$115,600 and \$100,000, respectively. These variances were partially offset by decreases in contractual costs for Pierce County Early Intervention Services and the Lincoln Coalition of Essential Schools totaling \$421,800 and \$330,324, respectively. Costs for the Curriculum & Instruction Teachers Development Group decreased \$251,213 compared to this time last year. Contracted legal services, election, and nutrition services freight costs decreased \$183,856, \$157,891, and \$167,409, respectively. In addition, software licensing costs decreased \$114,506 compared to this time last year. The remaining variance was due to smaller differences in several other programs.

Local Mileage and Travel consists of expenditures for local mileage and extended travel. Expenditures in this category increased \$143,209 or 13.6% compared to this time last year. This variance is due to an increase of \$141,422 in overall district wide extended travel.

Capital Outlay expenditures consist of payments for items costing more than \$5,000 each and are not consumable by nature. Expenditures in this category were \$1,240,423 or 75% less than last year. This was due to a decrease of \$913,881 expensed for administrative copy machines last year, and \$256,929 expensed for the district garbage truck last year. In addition, equipment replacement expenses decreased \$102,168 compared to this time last year.

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



COMPARISON OF BUDGET VS. ACTUAL

Total expenditures were \$16,870,331 or 4.6% under budget. The actual expenditures in each object category are displayed in **Table 5**.

Table 5

Expenditure Objects	Budget	<u>Expenditures</u>		Percent of Total	Variance (over)/under
		Percent of Total	Actual	Percent of Total	
Certificated Salaries	\$ 166,129,906	45.65%	\$ 161,235,896	46.45%	\$ 4,894,010
Classified Salaries	57,781,334	15.88%	56,454,172	16.27%	1,327,162
Employee Benefits	80,962,293	22.24%	75,748,472	21.82%	5,213,821
Supplies and Materials	23,208,046	6.38%	17,443,246	5.03%	5,764,800
Contractual Services	34,468,465	9.47%	34,598,230	9.97%	(129,765)
Local Mileage & Travel	720,887	0.20%	1,196,026	0.34%	(475,139)
Capital Outlay	688,082	0.19%	412,640	0.12%	275,442
Other Financing Uses	-	0.00%	-	0.00%	-
Total Expenditures	\$ 363,959,013	100.00%	\$ 347,088,682	100.00%	\$ 16,870,331

Certificated and classified salaries were \$4,894,010 and \$1,327,162 below budget, respectively. This was due to 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 also 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. This includes approximately 6 certificated FTE below budget in programs paid for from special funding or other agencies, (e.g., Head Start, Reading First, etc.). In addition, support services were approximately 27 classified FTE below budget; the positions in support services include custodial, maintenance, business support, food services, transportation, and central administrative support.

Employee benefits were \$5,213,821 below budget. Benefits increase or decrease in proportion to salaries, the number of employees, and changes in benefit rates. The savings were 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, staff development, optional days and staffing reserves included as part of the grant capacity.

Supplies and materials were \$5,764,800 below budget. This includes \$5,884,657 in budgeted but unused supplemental allocations and \$1,134,370 in budgeted but unused carryover allocations. This variance was offset by a district wide technology services overspend of \$1,080,440.

Contractual Services were \$129,765 above budget. This budget variance is due to several changes within the programs of this category.

Local mileage and travel were \$475,139 above budget. Of this variance, \$206,915 was due to Curriculum Fundraising which paid for the Tacoma School of the Arts (SOTA) mini terms in Nepal and Hawaii this year. Professional development training for Title I Sig Cohort was \$87,144 over budget. In addition, travel for professional development training and conferences in all programs across the district were \$104,575 over budget in this category. The remaining variance was due to smaller differences in several other programs.

Capital Outlay expenditures were \$275,442 below budget. Of this variance, \$155,749 was due to the cost of plant equipment replacement being below budget. In addition, there was \$100,000 in unused supplemental allocations. The remaining variance was due to smaller differences in several other programs.

FUND BALANCE

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

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

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

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

Table 6 shows a comparison of fund balance as of the end of August 31, 2014 and August 31, 2015.

Table 6

Fund Balance Descriptions for the fiscal period ended	Fund Balance Comparison by Year				
	August 2014	Percent of Revenue	August 2015	Percent of Revenue	Variance higher/(lower)
Nonspendable - Inventory & Prepaid Items	\$ 4,359,221	1.30%	\$ 3,336,215	0.94%	\$ (1,023,005)
Committed to Debt and Fiscal Management	12,138,279	3.63%	14,184,280	4.00%	2,046,001
Committed to Encumbrances	140,355	0.04%	627,218	0.18%	486,863
Committed to Contingencies	1,000,000	0.30%	1,000,000	0.28%	-
Total Debt & Fiscal Management Fund Balance	\$ 17,637,855	5.28%	\$ 19,147,714	5.39%	\$ 1,509,859
Restricted for Carryover	\$ 786,566	0.24%	\$ 716,647	0.20%	\$ (69,919)
Restricted for Debt Service	73,044	0.02%	36,523	0.01%	(36,522)
Assigned to Carryover	2,267,660	0.68%	4,177,037	1.18%	1,909,377
Assigned to Curriculum & Instruction	3,030,308	0.91%	5,322,060	1.50%	2,291,752
Assigned to Future Operations	8,732,107	2.61%	11,356,471	3.20%	2,624,365
Restricted or Assigned Fund Balance	\$ 14,889,685	4.45%	\$ 21,608,738	6.09%	\$ 6,719,053
Total Nonspendable, Restricted, Committed and Assigned Fund Balance	\$ 32,527,540	9.73%	\$ 40,756,452	11.48%	\$ 8,228,912
Unassigned Fund Balance	\$ -	0.00%	\$ -	0.00%	\$ -
Total Unassigned Fund Balance	\$ -	0.00%	\$ -	0.00%	\$ -
Total Fund Balance	\$ 32,527,540	9.73%	\$ 40,756,452	11.48%	\$ 8,228,912
Revenue less other financing	\$ 334,234,392 *		\$ 354,927,018 **		

* 2013-14 total actual revenue less other financing sources as of August 31, 2014

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

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 \$3,336,215 to represent the inventory balance on August 31.
- The **Committed to Debt and Fiscal Management** account was established at \$14,184,280 to comply with board policy of maintaining a minimum fund balance.
- The **Committed to Encumbrances** account of \$627,218 was established at an amount equal to the estimated outstanding purchase orders on August 31.
- The **Committed to Contingencies** account of not less than one million dollars is the targeted amount that is established to facilitate district operations and to provide for a contingency fund in case of a substantial change in revenue and/or expenditures.

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

- The **Restricted for Carryover** account is established for restricting amounts determined to be unspent carryover funds with restricted use. This would include the following state funding streams: Learning Assistance Program, 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.

Table 7

Fund Balance Descriptions	Fund Balance		2014-15 Actual	Percent of Revenue	Variance higher/(lower)
	2014-15 Budget	Percent of Revenue			
Nonspendable - Inventory & Prepaid Items	\$ 2,453,324	0.70%	\$ 3,336,215	0.94%	\$ 882,891
Committed to Debt and Fiscal Management	13,789,254	3.91%	14,184,280	4.00%	395,026
Committed to Encumbrances	395,277	0.11%	627,218	0.18%	231,941
Committed to Contingencies	1,000,000	0.28%	1,000,000	0.28%	-
Total Debt & Fiscal Management Fund Balance	\$ 17,637,855	5.00%	\$ 19,147,713	5.39%	\$ 1,509,858
Restricted for Carryover	\$ 500,000	0.14%	\$ 716,647	0.20%	\$ 216,647
Restricted for Debt Service	36,522	0.01%	36,523	0.01%	1
Assigned to Carryover	150,000	0.04%	4,177,037	1.18%	4,027,037
Assigned to Curriculum & Instruction	-	0.00%	5,322,060	1.50%	5,322,060
Assigned to Future Operations	3,359,205	0.95%	11,356,471	3.20%	7,997,266
Restricted or Assigned Fund Balance	\$ 4,045,727	1.15%	\$ 21,608,738	6.09%	\$ 17,563,011
Total Nonspendable, Restricted, Committed and Assigned Fund Balance	\$ 21,683,582	6.15%	\$ 40,756,452	11.48%	\$ 19,072,869
Unassigned Fund Balance	\$ -	0.00%	\$ -	0.00%	\$ -
Total Unassigned Fund Balance	\$ -	0.00%	\$ -	0.00%	\$ -
Total Fund Balance	\$ 21,683,582	6.15%	\$ 40,756,452	11.48%	\$ 19,072,870
Revenue less other financing	\$ 352,757,091	**	\$ 354,927,018	***	

** 2014-15 budgeted revenue less other financing sources

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

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 goals and objectives of the district. Currently, funding is split between the General Fund and the Capital Projects Fund. The General Fund is used for textbook adoptions, training costs and small digital equipment. The Capital Project Fund is used for technology improvements. In addition, a fund balance account has been established within the General Fund. The Assigned to Curriculum and Instruction fund balance account was established to represent management's intent to use a portion of the fund balance for the implementation of a curriculum adoption plan. This reserve will fluctuate yearly depending upon budget allocations and actual fiscal year expenditures for planned adoptions. Budget Responsibility Centers (BRC) have been created for each curriculum content area in order to budget and track adoption and implementation expenditures more effectively. The department receives funds annually to support the periodic review and replacement of curriculum materials in all core subject areas. Both historical and projected expenditures for curriculum support by area are displayed in **Appendix B, Curriculum and Instruction – Schedule of Expenditures**.

In the 2014-15 school year, the Curriculum and Instruction department purchased *SpringBoard*, English Language Arts for grades nine and ten to create vertical alignment from 6th grade through 10th grade. The *SpringBoard* adoption included a committee to research and select literature circle novels. These novels will be purchased in the upcoming quarter. This adoption includes extensive professional development which began in the 2013-14 school year and will finish in the 2014-15 school year. Materials for this adoption include consumables which will continue into next year. Middle school trained teachers also received two days of training for newly CCSS (Common Core State Standards) aligned units as well as, newly aligned units of study.

Classroom libraries were purchased for each elementary classroom to support the literacy work from the fall of 2013 with additional libraries purchased to accommodate for growth and replacement. This year Curriculum and Instruction purchased 34 libraries for start-up classrooms.

Transition work to the CCSS (Common Core State Standards) for mathematics began during the 2012-13 school year and will continue through 2014-15. New *Math Expressions* curriculum materials for grades 3-5 were approved last year and come out of this years' budget. This curriculum also includes consumables and printing and graphics expenses.

The district is in year two of a three year grant with TDG (Teachers Development Group) for elementary math. Expenses incurred through this grant include substitutes (5 days X 14 schools X 6 people at each school).

Middle schools transitioned to EngageNY math, an OER (Open Education Resource) requiring printing cost for teacher manuals and student consumables. Printing of these materials will continue throughout the 2015-16 school year. This supplemental material requires teacher training, a teacher leadership group and curricular alignment to update the curriculum resource guides.

The district is also transitioning to NGSS (Next Generation Science Standards) which will be fully implemented grades K-12 by the 2016-17 school year. Curriculum and Instruction has established K-12 teams to align and identify needs to implement the new standards. A team will be organized to create curricular maps for this adoption.

The district is in the final year of OEL (Observing for Evidence of Learning) secondary science studios. Substitutes are utilized in connection with this work.

During the year, SCLT (Student Centered Learning Teams) were created as a Guiding Coalition for professional learning communities. Schools were given the option of participating – two teams per elementary school and one team per middle and high school. Thirty-two schools are currently participating. Each team has one hour per week of site based professional development and an additional 2.5 hours outside of the building each month.

It is currently projected that the Curriculum & Instruction Program will end the year with underspend of \$5,436,274.

The 2014-15 budget and expenditures for the curriculum support and adoptions are shown in **Table 8**.

Table 8

Curriculum & Instruction

Resources

				Variance
	Budget		Actual	Incr/(Decrease)
Local Funding	\$ 2,466,097	\$	2,483,279	\$ 17,182
Basic Education (Optional Days)	1,100,748		1,100,748	-
	\$ 3,566,845	\$	3,584,027	\$ 17,182
Carryover Reserve	3,030,308		3,174,707	144,399
One Time Additional Funding	-		2,775,000	2,775,000
Total Resources Available	\$ 6,597,153	\$	9,533,734	\$ 2,936,581

Expenditures

BRC	Description/Content Area		Budget		Actual		Variance
							Under/(Over)
710	General/Optional Days	\$	1,100,748		986,534	\$	114,214
711	Math		2,023,552		1,568,590		454,962
712	Social Studies		29,999		3,181		26,818
713	The Arts		191,199		47,710		143,489
714	Foreign Language		24,000		24,163		(163)
715	Library Education		95,999		101,907		(5,908)
716	Textbook Depository		-		15,156		(15,156)
717	Cross Curriculum Teams		-		142,488		(142,488)
718	Literacy		2,167,716		661,639		1,506,077
719	Assessment		45,000		155,078		(110,078)
720	Science		756,699		381,723		374,976
743	Health/Fitness		162,241		9,290		152,951
	Total Expenditures	\$	6,597,153	\$	4,097,460	\$	2,499,693
	Ending Balance	\$	-	\$	5,436,274	\$	5,436,274
C & I Carryover Reserve		\$	-	\$	5,322,060	\$	5,322,060
C & I portion included in		\$	-	\$	114,214	\$	114,214
Basic Education carryover							
Total		\$	-	\$	5,436,274	\$	5,436,274

Child Nutrition Services

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

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

Meal App Now-Online Applications for Free and Reduced Meals is now in the third year. Currently 4,202 parents have used this online application for free and reduced meals this year; an increase of 367 from last year. Paper applications submitted for free and reduced meals currently total 2,034; a decrease of 722 from last year. The percentage of students eligible for free or reduced-price meals increased .2% from 63.3% in 2013-14 to 63.5% in 2014-15. Eight year trend information on Free and Reduced Price Meal Eligibility is displayed in section **IX Supplemental Graphs**. The average daily participation also declined as reflected in the table below.

<u>Average Daily Meal Participation</u>				
	<u>2013-14</u>	<u>2014-15</u>	<u>Variance Incr/(Dec)</u>	<u>% Change</u>
Free & Reduced Breakfast	6,718	6,412	(306)	-4.55%
Paid Breakfast	338	313	(25)	-7.40%
Total Breakfast	7,056	6,725	(331)	-4.69%
Free & Reduced Lunch	13,979	13,543	(436)	-3.12%
Paid Lunch	2,707	2,523	(184)	-6.79%
Total Lunch	16,686	16,066	(620)	-3.71%
2013-14 data as of June 2014				
2014-15 data as of June 2015				

Child Nutrition Services – Cont'd

Lunch Money Now is a secure online system that allows parents to prepay meals and access meal card balances 24-hours a day, as well as receiving e-mail notifications when the account balance falls below a specified balance. Deposits on this system through the year totaled \$737,584; an increase of \$63,524 over last year.

Child Nutrition Services operates programs in 54 school locations. The program served a daily average of 6,725 students in the breakfast program and 16,066 students in the lunch program. This reflects decreases of 331 and 620 breakfast and lunch meals, respectively compared to last year's average daily meals served.

Revenues were \$260,281 below budget due to the decrease in the number of meals served. This was partially offset by expenditures; which were \$28,139 under budget. Contractual costs consisting of food storage and freight were \$229,688 over budget. This was offset by salaries, benefits and supplies, combined, ending the year \$309,639 below budget. As a result, the program ended the year with an operating shortfall of \$214,819. This shortfall amounts to \$0.05 per meal served or \$22.22 per day per school location.

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

Table 9

Child Nutrition Services Program Summary (Programs 98.XXX & 89150)			
	Budget	Actual	Variance Favorable/ (Unfavorable)
Revenue			
Food Sales	\$ 1,614,266	\$ 1,681,509	\$ 67,243
State Funding	299,138	274,884	(24,254)
Federal Funding	11,194,073	10,888,405	(305,668)
Other Governmental Entities	-	-	-
Sale of Equipment	-	2,398	2,398
Total Revenue	\$ 13,107,477	\$ 12,847,196	\$ (260,281)
Indirect Charges	(801,734)	(784,411)	17,323
Local Support	-	-	-
Prior Year Carryover	-	-	-
Total Resources	\$ 12,305,743	\$ 12,062,785	\$ (242,958)
Expenditures			
Salaries	\$ 4,302,578	\$ 4,228,327	\$ 74,251
Benefits	2,324,974	2,133,457	191,517
Supplies	5,141,651	5,097,780	43,871
Contractual	647,032	876,720	(229,688)
Travel	11,000	15,315	(4,315)
Equipment	1,000	10,696	(9,696)
Internal Transfers (in)/out	(122,492)	(84,691)	(37,801)
Total Expenditures	\$ 12,305,743	\$ 12,277,604	\$ 28,139
Transfer Out	-	-	-
Total Use of Resources	\$ 12,305,743	\$ 12,277,604	\$ 28,139
Ending Balance	\$ -	\$ (214,819)	\$ (214,819)

Special Education

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

The state uses an average headcount from October to June to determine the state special revenue funding of resident population for Special Education. The average for 2014-15 was 3,582 students; an increase of 53 students from last year's average of 3,529. Based on the state formula, the district will be funded for up to an average of 3,611 students (12.7% of 28,436 Total BEA Resident FTE Enrollment).

Revenue was \$2,136,415 above budget. Of this variance, \$1,582,148 was due to state funding above what was budgeted. This was due to higher enrollment than anticipated; special education enrollment for students' age birth through 5 years old (and not yet enrolled in kindergarten) and students enrolled in kindergarten through age 21 were 7 and 129 FTE above budget, respectively. In addition, the state funded portion of Safety Net was \$257,798 more than anticipated. The federal funded portion of Safety Net was \$204,744 below budget. However, this was offset by \$254,674 in Federal Medicaid Reimbursements and several other smaller variances that were not anticipated at the time the budget was developed. In addition, the district received \$451,469 above what was budgeted for reimbursements from other districts. Due to additional enrollment, program expenditures were \$132,163 above budget. As a result, the program will end the year with an operating surplus of \$687,031.

Table 10

Special Education Consolidated Program Summary (Programs 01210, 21XXX, 22XXX, 24XXX and 29000)			
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> Favorable/ (Unfavorable)
Revenue			
State Funding	\$ 27,542,726	\$ 29,124,874	\$ 1,582,148
Federal Funding	7,466,184	7,568,982	102,798
Other Districts	1,800,000	2,251,469	451,469
Other Agencies	-	-	-
Total Revenue	\$ 36,808,910	\$ 38,945,325	\$ 2,136,415
Indirect Charges	(1,924,295)	(2,126,837)	(202,542)
Local Support	11,444,418	10,329,739	(1,114,679)
Prior Year Carryover	-	-	-
Total Resources	\$ 46,329,033	\$ 47,148,227	\$ 819,194
Expenditures			
Certificated Salaries	\$ 22,528,410	\$ 21,627,158	\$ 901,252
Classified Salaries	7,987,749	7,885,177	102,572
Benefits	12,175,028	11,233,157	941,871
Supplies	264,657	496,544	(231,887)
Contractual	3,297,044	5,108,957	(1,811,913)
Travel	50,000	65,361	(15,361)
Equipment	-	938	(938)
Internal Transfers (in)/out	26,145	43,903	(17,758)
Total Expenditures	\$ 46,329,033	\$ 46,461,196	\$ (132,163)
Transfer Out	-	-	-
Total Use of Resources	\$ 46,329,033	\$ 46,461,196	\$ (132,163)
Net Surplus/(Deficit)	\$ -	\$ 687,031	\$ 687,031

Transportation

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

This is the second year of a five-year contract with Durham School Services. They are currently operating 102 home-to-school routes; the district is operating 53 Special Education routes. In addition, the department is transporting approximately 389 homeless students to their school of origin.

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

Program revenue was \$1,249,196 above budget. In addition, expenditures were \$58,342 over budget. As a result, Transportation ended the year with an operating surplus of \$1,109,853. The financial summary for the program is shown in **Table 11**.

Table 11

Transportation Program Summary			
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> Favorable/ (Unfavorable)
Revenue			
Local Support	\$ 604,907	\$ 604,907	\$ -
Local Non-Tax	100,000	108,556	8,556
State Special Purpose	10,274,371	11,515,011	1,240,640
Total Revenue	\$ 10,979,278	\$ 12,228,474	\$ 1,249,196
Indirect Charges	(322,024)	(403,025)	(81,001)
Prior Year Carryover	-	-	-
Total Resources	\$ 10,657,254	\$ 11,825,449	\$ 1,168,195
Expenditures			
Salaries	\$ 2,400,581	\$ 2,568,642	\$ (168,061)
Benefits	1,352,074	1,239,101	112,973
Supplies	765,008	696,947	68,061
Contractual	7,443,041	7,428,886	14,155
Travel	-	2,900	(2,900)
Equipment	-	-	-
Internal Transfers (in)/out	(1,303,450)	(1,220,880)	(82,570)
Total Expenditures	\$ 10,657,254	\$ 10,715,596	\$ (58,342)
Transfer Out	-	-	-
Total Use of Resources	\$ 10,657,254	\$ 10,715,596	\$ (58,342)
Net Surplus/(Deficit)	\$ -	\$ 1,109,853	\$ 1,109,853

Career-Technical Education

Career and Technical Education (CTE) 2014-15 Guiding Principles:

“World Class CTE” means being the absolute best in the world at what we do as defined by ALL students graduating from Tacoma Public Schools ready for post-secondary education, service, and employment opportunities of the 21st Century. Our students will be supported in meeting this expectation when: engaged in rigorous and relevant instruction, prepared for year 9 and year 13 transitions, career education programs and facilities reflect community input from citizens’ advisory committees, and when each student has a viable High School and Beyond Plan leading to success after high school completion.

CTE program highlights for 2014-15 include the following:

- Expanded CTE program to all TPS middle schools to reflect 100% participation of TPS middle schools in Career and Technical Education.
- Created and staffed a new 1.0 position for Coordinator of College and Career Readiness to focus on strengthening pathways of the High School and Beyond Plan, Industry Recognized Certifications, Verified Acceptance to Next Institution, and extended support to building administrators for comprehensive school counseling.
- Created district-designed page in ESchoolPLUS data-base to track student attainment of Industry Recognized Certifications in alignment with the district’s academic excellence benchmark-*Readiness for After High School*, as monitored through the Measuring the Whole Child initiative
- Upgraded robotics technology at middle schools with 30 laptop computers and new robotic processors. Added 3 D printers to three high school pre-engineering programs. Upgraded high school computer labs.
- Coordinated CTE credit-bearing summer school in conjunction with the Pierce County Skills Center, City of Tacoma Summer Jobs 253, Lincoln Tree Farm, Community Gardens, and Local Employment and Apprenticeship Program
- Prepared OSPI curriculum review and program re-approval for the Science and Natural Resources career field.
- 600 Tacoma students earned college credits through dual-credit articulations for CTE classes with Tacoma Community College, Pierce College, Clover Park Technical College, and Bates Technical College during the 2013-14 school-year.
- Reformatted CTE citizen’s advisory committees to include recorded “round table” meetings for home viewing of current topics to workforce development.

Career-Technical Education – cont'd

Program revenues were \$479,187 above budget due to 52 and 8 more FTE than anticipated for middle and high school enrollment, respectively. This was partially offset by expenditures ending the year \$806,698 over budget due to the increased enrollment. As a result, the program ended the year with an operating surplus of \$133,722.

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

Table 12

Career-Technical Education Program Summary (Program 31.XXX, 34.XXX, 38.XXX & 45.XXX)			
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> Favorable/ (Unfavorable)
Revenue			
Sales	\$ 40,000	\$ 132,817	\$ 92,817
State - Apportionment	11,831,773	12,214,144	382,371
Federal Special Purpose	249,746	238,734	(11,012)
Revenue from Other Districts	-	5,000	5,000
Revenue from Other Agencies		10,011	
Sale of Equipment	-	-	-
Total Revenue	\$ 12,121,519	\$ 12,600,706	\$ 479,187
Indirect Charges	(1,436,659)	(1,676,089)	(239,430)
Prior Year Carryover	-	700,663	700,663
Total Resources	\$ 10,684,860	\$ 11,625,280	\$ 940,420
Expenditures			
Certificated Salaries	\$ 6,296,893	\$ 6,306,362	\$ (9,469)
Classified Salaries	466,845	433,391	33,454
Benefits	2,357,685	2,260,010	97,675
Supplies	1,154,468	1,830,962	(676,494)
Contractual	267,949	495,663	(227,714)
Travel	87,850	45,722	42,128
Equipment	6,000	91,919	(85,919)
Internal Transfers (in)/out	47,170	27,529	19,641
Total Use of Resources	\$ 10,684,860	\$ 11,491,559	\$ (806,698)
Net Surplus/(Deficit)	\$ -	\$ 133,721	\$ 133,722

Categorical Programs

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

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

GENERAL FUND CONCLUSION

Table 13 displays the budget and ending fund balance, revenues, and expenditures. The ending fund balance was \$40,756,452 or \$19,072,870 above budget.

Table 13

General Fund	Budget	Actual	Variance Surplus/(Deficit)
Beginning Fund Balance	\$ 31,385,504	\$ 32,527,540	\$ 1,142,036
Revenue	352,757,091	354,927,017	2,169,926
Other Financing Sources	1,500,000	390,576	(1,109,424)
Total Resources Available	385,642,595	387,845,134	2,202,539
Expenditures	363,959,013	347,088,682	16,870,331
Other Financing Uses	-	-	-
Total Use of Resources	363,959,013	347,088,682	16,870,331
Ending Fund Balance	\$ 21,683,582	\$ 40,756,452	\$ 19,072,870

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.

**II. Enrollment and
Staffing Information**

ENROLLMENT

State funding for school districts is based on the number of full time equivalent (FTE) students enrolled in the district (see also **REVENUE in Section I** of this report). FTE is calculated based on the number of hours of classroom instruction received. **Table 14** displays the variances between actual and budgeted average FTE by individual grade for 2013-14 and 2014-15.

Table 14

K-12 Annual Average FTE Enrollment Two Year Comparison					
	(A) 2013-14 Actual	(B) 2014-15 Budget	(C) 2014-15 Actual	(D) Variance (C)-(A)	(E) Variance (C)-(B)
Kindergarten *	1,282	1,279	1,222	(60)	(57)
Grade 1	2,588	2,455	2,557	(31)	102
Grade 2	2,432	2,458	2,554	122	96
Grade 3	2,251	2,328	2,431	180	103
Grade 4	2,262	2,150	2,248	(14)	98
Grade 5	2,083	2,197	2,207	124	10
Elementary	12,898	12,867	13,220	322	353
Grade 6	2,097	1,971	2,006	(91)	35
Grade 7	2,015	2,023	2,077	62	54
Grade 8	2,021	1,936	1,992	(29)	56
Middle School	6,133	5,930	6,075	(58)	145
Grade 9	2,239	2,426	2,060	(179)	(366)
Grade 10	2,009	1,822	1,992	(17)	170
Grade 11	1,617	1,615	1,749	132	134
Grade 12	1,605	1,474	1,630	25	156
High School	7,470	7,337	7,431	(39)	94
Running Start	173	177	224	51	47
Running Start in High Schools	34	0	42	7	42
TCC Fresh Start **	178	148	168	(10)	20
Reengagement Center **	156	162	177	21	15
Goodwill **	29	25	38	9	13
Alternative Learning Experience	49	68	56	7	(12)
Grand Total *	27,121	26,714	27,431	310	717
Actual data through August 2015					

* This table does not include funded full day kindergarten FTE

** Open Doors - 1418 Programs

In comparison with 2013-14, actual enrollment for 2014-15 (**Table 14 column (D)**):

- Elementary schools (grades K-5) increased by 322 FTE;
- Middle schools (grades 6-8) decreased by 58 FTE;
- High schools (grades 9-12) decreased by 39 FTE;
- Running Start (college level courses) increased by 51 FTE;
- Running Start (college level courses) in TPS High Schools increased by 7 FTE;
- ALE (Alternative Learning Experience) increased by 7 FTE

Open Doors – 1418 Programs

- TCC Fresh Start decreased by 10 FTE;
- Reengagement Center increased by 21 FTE;
- Goodwill increased by 9 FTE

The combined variances resulted in a total average increase of 310 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.

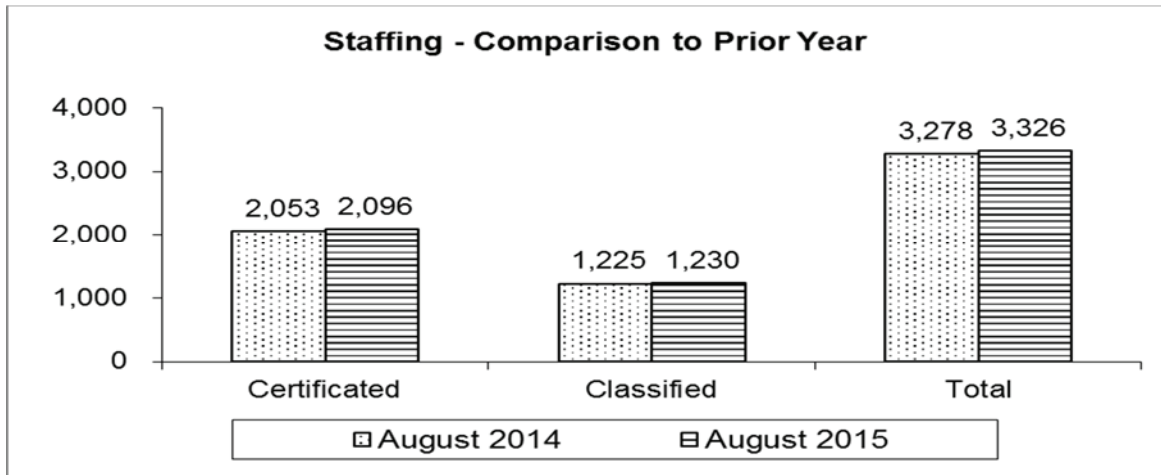
2014-15 is the eighth year that school year funding for full day kindergarten has been available. The program was phased-in beginning with schools with the highest poverty levels, (i.e., schools with the highest percentage of students qualifying for free and reduced lunch in the prior school year). Kindergarten students enrolled in a full-year full-day program at a building that does not qualify for full-day state funding will only generate .5 FTE the same as students enrolled in a full-year half-day program. Students enrolled in a full-year full-day program at a building that does qualify for full-day state funding will generate 1.0 FTE. Table 14 does not include funded full-day kindergarten FTE. There were 890 funded FTE in 2013-14. The budget for 2014-15 included 860 funded full-day kindergarten FTE; this enrollment was 893 funded FTE for the year.

Kindergarten students and students who participate for only part of the year or part of each day are calculated as a portion of an FTE. Any district may choose to serve students more hours per day or per year than the state definition of full time equivalent. However, students who attend classes more hours will not generate more than 1.0 FTE for funding purposes.

STAFFING

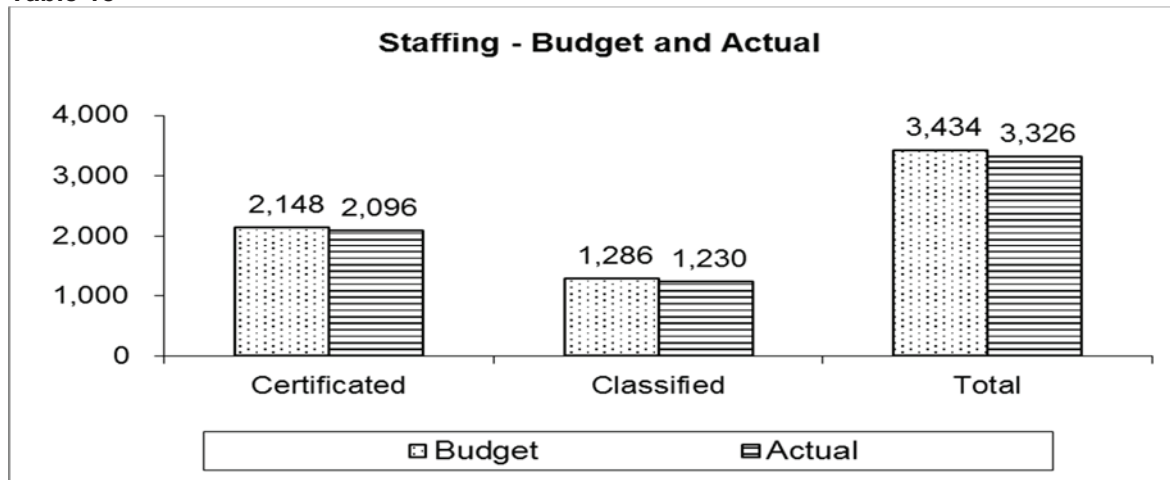
District staffing is divided into two categories: certificated staff – teachers, counselors, librarians, nurses, specialists and principals, and classified staff – classroom aids, secretaries, bus drivers, cooks, custodians, playground staff, maintenance crews, grounds crews, and business support staff. **Table 17** compares the number of filled positions in August 2014 to the number of filled positions in August 2015. The number of certificated and classified staff increased by 43 FTE and 5 FTE, respectively.

Table 17



As shown in **Table 18**, the number of assigned certificated FTE was 2,096 and classified staff FTE was 1,230. Certificated and classified staffing was below budget by 52 and 56 FTE, respectively.

Table 18



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

Table 19

Budget vs. Actual Staffing In FTE (Full Time Equivalents)			
Program Description (Number)	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> Incr/(Decrease)
<u>Certificated Staff</u>			
Basic Education (01-03)	1,492.04	1,466.41	25.63
Federal Stimulus (10)	-	-	-
Special Education (20)	330.36	311.85	18.51
Vocational Education (30-40)	93.90	91.89	2.01
Compensatory (50-60)	205.30	199.35	5.95
Other Instructional (70)	23.30	23.24	0.06
Support Services (80-90)	3.00	3.00	-
Total Certificated	2,147.90	2,095.74	52.16
<u>Classified Staff</u>			
Basic Education (01-03)	283.68	271.65	12.03
Federal Stimulus (10)	-	-	-
Special Education (20)	261.08	250.40	10.68
Vocational Education (30-40)	9.74	8.76	0.98
Compensatory (50-60)	110.42	106.39	4.03
Other Instructional (70)	20.11	19.47	0.64
Support Services (80-90)	600.70	573.53	27.17
Total Classified	1,285.73	1,230.20	55.53
<u>Total All Staff</u>	3,433.63	3,325.94	107.69
* Actual data through August 2015			

“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 05, 2015
Run Time: 3:28 pm
Report ID: TS163.v5

TACOMA SCHOOL DISTRICT NO. 10
Combined Balance Sheet - All Funds
As Of: August 31, 2015

Governmental Fund Types							Trust Fund
General	Capital Projects	Transportation Vehicle	Debt Service	ASB	Private Purpose	Fund Total	
Assets							
200: Imprest Cash	116,761	10,000	0	10,610	0	137,371	
236: Cash In Bank-Key Bank	732,667	331	0	35,325	1,150	769,473	
237: Cash In Bank-Key Bank/Food Svc	5,237	0	0	0	0	5,237	
240: Cash On Deposit With County	2,043,691	89,798	200,583	5,794	4,894	2,345,769	
241: Warrants Outstanding	(1,656,410)	(32,649)	0	(3,467)	(2,000)	(1,694,526)	
310: Taxes Receivable-Current Year	40,604,623	4,745,739	22,416,576	0	0	67,766,937	
311: Taxes Receivable-Prior Year	784,194	151,894	344,366	0	0	1,280,454	
312: Taxes Receivable-Delinquent	689,111	156,086	255,496	0	0	1,100,693	
320: Due From Other Funds	1,364,185	0	0	2,577	0	1,366,762	
330: AR Due From Other Gov't Units	361,553	760,385	0	75	0	1,122,013	
331: AR Grant Claims Due From Other Gov'ts	4,356,282	0	0	0	0	4,356,282	
335: AR Grants Due From Other Gov't Units	2,912	0	0	0	0	2,912	
340: Accounts Receivable	129,394	0	0	4,873	35,018	169,285	
341: AR Employee Receivable	0	0	0	1,799	0	1,799	
345: AR Grants - Non-Governmental	18,749	0	0	0	0	18,749	
346: AR Payroll System Receivable	(350)	0	0	0	0	(350)	
360: Accrued Interest Receivable	201	41,302	59	8	0	41,578	
410: Inventory-Supplies & Materials	675,480	0	0	0	0	675,480	
411: Inventory-Schools	488,569	0	0	17,792	0	506,361	
412: Inventory-Summer	213,049	0	0	0	0	213,049	
413: Inventory-P&G Completed Goods	83,583	0	0	0	0	83,583	
413: Inventory-Printing & Graphics	45,797	0	0	0	0	45,797	
415: Inventory-Maintenance	127,459	0	0	0	0	127,459	
425: Inventory-Food Service	1,048,244	0	0	0	0	1,048,244	
430: Prepaid Items	654,034	0	0	0	0	654,034	
450: Investments	52,764,000	2,250,000	15,316,000	2,079,000	440,000	213,886,000	
Total Assets	105,653,014	2,251,018	38,533,080	2,154,387	479,061	296,030,445	
Liabilities and Fund Balance							
Liabilities							
601: Liabilities	5,213,571	9,326,185	0	107,676	(5,874)	14,641,559	
605: Accrued Salaries & Benefits	7,984,448	28,871	0	0	0	8,013,319	
606: Est. Property/Liability Ins Payable	3,041,178	0	0	0	0	3,041,178	
607: Horace Mann Auto Ins Payable	495	0	0	0	0	495	

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Run Time: 3:28 pm
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TACOMA SCHOOL DISTRICT NO. 10
Combined Balance Sheet - All Funds
As Of: August 31, 2015

Governmental Fund Types							Trust Fund
	General	Capital Projects	Transportation Vehicle	Debt Service	ASB	Private Purpose	Fund Total
Liabilities and Fund Balance							
608: Nutrition Svcs Prepaid	126,154	0	0	0	0	0	126,154
610: FICA/Medicare Payable	1,070,516	0	0	0	0	0	1,070,516
611: Industrial Insurance Payable	11,711	0	0	0	0	0	11,711
612: Retirement Payable	659,917	0	0	0	0	0	659,917
613: Withholding Tax Payable	(448,949)	0	0	0	0	0	(448,949)
615: Involuntary/Court Ordered Payable	14,644	0	0	0	0	0	14,644
616: Sound Partnership Payable	1,742,907	0	0	0	0	0	1,742,907
617: Maintenance Deduct & Benefits Payable	(655,056)	0	0	0	0	0	(655,056)
618: UNUM Life Insurance Payable	90	0	0	0	0	0	90
619: Cancer Insurance Payable	7,155	0	0	0	0	0	7,155
622: Flex Plan Dependent Care Payable	(19,138)	0	0	0	0	0	(19,138)
623: Flex Plan Medical Payable	64,036	0	0	0	0	0	64,036
624: TSA Payable	(2,254)	0	0	0	0	0	(2,254)
627: United Way Payable	17,024	0	0	0	0	0	17,024
629: Veba III/Sick Leave Payable	91,491	0	0	0	0	0	91,491
631: Fingerprinting Holding Account	1,216	0	0	0	0	0	1,216
632: Benefits And Voluntary Deductions	255,216	0	0	0	0	0	255,216
636: APA Salary Insurance Payable	67,589	0	0	0	0	0	67,589
637: Est Unemployment Payable	373,192	0	0	0	0	0	373,192
638: Est Compensated Absence Payable	1,089	0	0	0	0	0	1,089
639: Est Industrial Ins Payable	2,164,302	0	0	0	0	0	2,164,302
640: Due To Other Funds	2,487	1,360,149	0	0	4,126	0	1,366,762
641: AD & D Insurance Payable	(8,552)	0	0	0	0	0	(8,552)
643: Sales Tax Payable	31,971	0	0	0	0	0	31,971
656: Garnishments Payable	26,036	0	0	0	0	0	26,036
657: State Retiree Subsidy Payable	214,641	0	0	0	0	0	214,641
750: Unavailable Revenue	2,681	0	0	0	0	0	2,681
752: Unavailable Revenue-Tuition	434,020	0	0	0	0	0	434,020
753: Unavailable Revenue-Grants	75,189	0	0	0	0	0	75,189
754: Unavailable Rev-Cash Register System	257,617	0	0	0	0	0	257,617
760: Unavailable Revenue -Taxes Receivable	42,077,928	5,053,718	0	23,016,437	101,248	2,705	70,148,084
Total Liabilities	64,896,563	15,768,923	0	23,016,437	213,050	(3,169)	103,891,804
Fund Balance							

Run Date: November 05, 2015
Run Time: 3:28 pm
Report ID: TS163.v5

TACOMA SCHOOL DISTRICT NO. 10
Combined Balance Sheet - All Funds
As Of: August 31, 2015

Governmental Fund Types							Trust Fund
	General	Capital Projects	Transportation Vehicle	Debt Service	ASB	Private Purpose	Fund Total
Liabilities and Fund Balance							
840: Nonspendable - Inventory & Prepaid Items	3,336,215	0	0	0	0	0	3,336,215
819: Restricted to Fund Purposes	0	0	2,251,018	0	1,941,337	0	4,192,355
821: Restricted for Carryover	716,647	0	0	0	0	0	716,647
830: Restricted for Debt Service	36,523	0	0	15,516,643	0	0	15,553,165
861: Restricted from Bond Proceeds	0	119,003,450	0	0	0	0	119,003,450
862: Restricted from Levy Proceeds	0	11,521,293	0	0	0	0	11,521,293
860: Committed to Debt & Fiscal Mgmt	14,184,280	0	0	0	0	0	14,184,280
870: Committed to Contingencies	1,000,000	0	0	0	0	482,231	1,482,231
820: Assigned to Encumbrances	627,218	0	0	0	0	0	627,218
866: Assigned to Carryover	4,177,037	0	0	0	0	0	4,177,037
868: Assigned to C&I	5,322,060	0	0	0	0	0	5,322,060
875: Assigned to Future Operations	11,356,471	0	0	0	0	0	11,356,471
889: Assigned to Fund Purposes	0	666,219	0	0	0	0	666,219
Total Fund Balance	40,756,452	131,190,962	2,251,018	15,516,643	1,941,337	482,231	192,138,642
Total Liabilities and Fund Balance	105,653,014	146,959,885	2,251,018	38,533,080	2,154,387	479,061	296,030,445

Run Date: November 05, 2015

Run Time: 3:33 pm

Report ID: TS164.v3

TACOMA SCHOOL DISTRICT NO. 10

Statement Of Expenditures by State Object with % Spent

General Fund As Of: **August 31, 2015**



<u>State Object</u>	<u>Prior Year Adopted Budget</u>	<u>Prior Year Year to Date Actual</u>	<u>Under Budget (Over)</u>	<u>% Spent</u>	<u>Current Year Adopted Budget</u>	<u>Current Year Year to Date Actual</u>	<u>Under Budget (Over)</u>	<u>% Spent</u>
0 - Debit Transfer	2,676,203	2,164,097	512,106	80.9	2,606,255	2,336,909	269,346	89.7
1 - Credit Transfer	(2,676,203)	(2,164,097)	(512,106)	80.9	(2,606,255)	(2,336,909)	(269,346)	89.7
2 - Salaries - Certificated	158,419,023	155,894,201	2,524,822	98.4	166,129,906	161,235,896	4,894,010	97.1
3 - Salaries - Classified	56,060,783	54,579,438	1,481,345	97.4	57,781,334	56,454,172	1,327,162	97.7
4 - Employees Benefits & Payroll Taxes	77,627,664	75,674,178	1,953,487	97.5	80,962,293	75,748,472	5,213,821	93.6
5 - Supplies, Etc.	17,709,479	15,578,481	2,130,998	88.0	23,208,046	17,443,246	5,764,800	75.2
7 - Purchased Services	32,403,666	32,452,235	(48,569)	100.1	34,468,465	34,598,230	(129,765)	100.4
8 - Travel	521,640	1,052,817	(531,177)	201.8	720,887	1,196,026	(475,139)	165.9
9 - Capital Outlay	868,498	1,653,063	(784,565)	190.3	688,082	412,640	275,442	60.0
<u>District Total</u>	<u>343,610,753</u>	<u>336,884,412</u>	<u>6,726,341</u>	<u>98.0</u>	<u>363,959,013</u>	<u>347,088,682</u>	<u>16,870,331</u>	<u>95.4</u>

Run Date: November 05, 2015

Run Time: 3:37 pm

Report ID: TS158.v4

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
General Fund As Of: August 31, 2015

	<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>
Resources Available					
Debt and Fiscal Management					
840: Nonspendable - Inventory & Prepaid Items	2,453,324	4,359,221	1,905,897	177.7	67.2
860: Committed to Debt & Fiscal Mgmt	13,789,254	12,138,279	(1,650,975)	88.0	109.9
870: Committed to Contingencies	1,000,000	1,000,000	0	100.0	100.0
820: Assigned to Encumbrances	395,277	140,355	(254,922)	35.5	200.6
Total Debt and Fiscal Management	17,637,855	17,637,855	0	100.0	100.0
Restricted and Assigned FB					
821: Restricted for Carryover	900,000	786,566	(113,434)	87.4	198.0
830: Restricted for Debt Service	73,043	73,044	1	100.0	100.0
866: Assigned to Carryover	1,771,614	2,267,660	496,046	128.0	93.5
868: Assigned to C&I	3,030,308	3,030,308	0	100.0	124.5
875: Assigned to Future Operations	7,972,684	8,732,107	759,423	109.5	89.9
Total Restricted and Assigned FB	13,747,649	14,889,685	1,142,036	108.3	96.9
Total Beginning Fund Balance	31,385,504	32,527,540	1,142,036	103.6	98.2
Revenue					
1 - Local Taxes	84,119,382	85,484,428	1,365,046	101.6	101.8
2 - Local Non-Tax	6,111,595	6,840,585	728,990	111.9	105.8
3 - State - General Purpose	167,082,326	171,744,953	4,662,627	102.8	102.7
4 - State - Special Purpose	52,566,900	49,342,249	(3,224,651)	93.9	93.6
5 - Federal - General Purpose	310,504	337,953	27,449	108.8	100.0
6 - Federal - Special Purpose	39,650,008	37,753,335	(1,896,673)	95.2	97.2
7 - Revenue from other Districts	1,800,000	2,256,469	456,469	125.4	109.6
8 - Revenue from other Agencies	1,116,376	1,167,044	50,668	104.5	192.0
9 - Other Financing Sources	1,500,000	390,576	(1,109,424)	26.0	104.6
Total Revenue	354,257,091	355,317,594	1,060,503	100.3	100.9
Total Resources Available	385,642,595	387,845,134	2,202,539	100.6	100.7
Uses of Resources					
Expenditures					
01: Basic Education	0	1,083	(1,083)	100.0	100.0
02: Basic Education - ALE	186,488,526	176,456,961	10,031,565	94.6	96.4
03: Basic Education-1418 Open	394,160	346,080	48,080	87.8	74.1
	1,815,852	1,801,675	14,177	99.2	100.0

Run Date: November 05, 2015

Run Time: 3:37 pm

Report ID: TS158.v4

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
General Fund As Of: August 31, 2015

	Current Year Adopted Budget	Current Year Year to Date Actual	Under Budget (Over)	% Current Year Budget	% Prior Year Budget
Uses of Resources					
12: Fed Stimulus - School Imp	0	2,818	(2,818)	100.0	100.0
21: Special Education, State	38,192,439	38,440,095	(247,656)	100.6	100.8
22: SPED Infants & Tod - State	1,020,521	1,016,697	3,824	99.6	82.4
24: Special Education, Federal	7,116,072	7,003,848	112,224	98.4	97.6
29: SPED - Federal Other	0	556	(556)	100.0	100.0
31: Career & Tech Ed, State	9,351,156	9,811,390	(460,234)	104.9	102.3
34: Middle School CTE	1,095,669	1,416,799	(321,130)	129.3	173.2
38: Career & Tech Ed, Federal	238,035	258,258	(20,223)	108.5	117.2
45: CTE Skills Cntr Trade Ind	0	5,112	(5,112)	100.0	100.0
51: Disadvantaged, Federal	12,528,599	12,091,422	437,177	96.5	86.1
52: School Improvement, Federal	1,767,504	963,103	804,401	54.5	102.6
55: Learning Assistance Prog,	7,755,241	7,799,318	(44,077)	100.6	98.4
56: State Institutions, Ctrs &	586,043	565,720	20,323	96.5	117.5
57: NegleCTEd & Delinquent	91,304	114,422	(23,118)	125.3	166.6
58: Special & Pilot Programs	1,340,182	2,612,995	(1,272,813)	195.0	270.6
59: Institutions - Adult Jails	89,220	37,032	52,188	41.5	99.4
61: Head Start, Federal	4,710,004	4,448,452	261,552	94.4	103.9
64: Limited English Proficienc	402,360	242,101	160,259	60.2	76.2
65: Transitional Bilingual, St	3,965,751	3,910,466	55,285	98.6	99.5
68: Indian Education, Federal	137,434	140,838	(3,404)	102.5	100.0
69: Other Compensatory Program	161,029	11,396	149,633	7.1	113.3
73: Summer School	500,000	455,670	44,330	91.1	249.9
74: Highly Capable, State	861,966	803,439	58,527	93.2	112.4
79: Other Instructional Pgms	12,414,204	5,045,583	7,368,621	40.6	53.1
89: Community Services	443,293	554,178	(110,885)	125.0	124.8
97: District-Wide Support	47,631,845	47,861,990	(230,145)	100.5	103.4
98: Nutrition Svcs	12,203,350	12,153,586	49,764	99.6	99.6
99: Pupil Transportation	10,657,254	10,715,596	(58,342)	100.5	101.5
Total Expenditures	363,959,013	347,088,682	16,870,331	95.4	98.0
Total Uses of Resources	363,959,013	347,088,682	16,870,331	95.4	98.0
Ending Fund Balance	21,683,582	40,756,452	19,072,870	188.0	139.2
840: Nonspendable - Inventory & Prepaid Items	2,453,324	3,336,215	882,891	136.0	119.4
860: Committed to Debt & Fiscal Mgmt	13,789,254	14,184,280	395,026	102.9	120.7
870: Committed to Contingencies	1,000,000	1,000,000	0	100.0	100.0
820: Assigned to Encumbrances	395,277	627,218	231,941	158.7	71.2

Run Date: November 05, 2015

Run Time: 3:37 pm

Report ID: TS158.v4

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
General Fund As Of: August 31, 2015

Total Debt and Fiscal Management

821: Restricted for Carryover
830: Restricted for Debt Service
866: Assigned to Carryover
868: Assigned to C&I
875: Assigned to Future Operations

Total Restricted and Assigned FB
Total Fund Balance

Current Year Adopted Budget	Current Year Year to Date Actual	Under Budget (Over)	% Current Year Budget	% Prior Year Budget
17,637,855	19,147,714	1,509,859	108.6	118.3
500,000	716,647	216,647	143.3	314.6
36,522	36,523	1	100.0	100.0
150,000	4,177,037	4,027,037	2,784.7	1,511.8
0	5,322,060	5,322,060	100.0	329.7
3,359,205	11,356,471	7,997,266	338.1	123.5
4,045,727	21,608,738	17,563,011	534.1	176.0
21,683,582	40,756,452	19,072,870	188.0	139.2

Run Date: November 05, 2015
Run Time: 3:39 pm
Report ID: TS166.v4

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account w/% Received
General Fund As Of: August 31, 2015

<u>State Account</u> <u>District Account</u>	<u>Prior Year</u> <u>Adopted</u> <u>Budget</u>	<u>Prior Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>	<u>Current Year</u> <u>Adopted</u> <u>Budget</u>	<u>Current Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>
1 - Local Taxes								
11000: Local Property Tax	80,770,000	82,356,831	1,586,831	102.0	83,710,000	85,484,428	1,774,428	102.1
13000: Sale Of Tax Title Property	1,941	0	(1,941)	0.0	1,941	0	(1,941)	0.0
19000: Other Local Taxes	158,007	0	(158,007)	0.0	407,441	0	(407,441)	0.0
1 - Local Taxes	80,929,948	82,356,831	1,426,883	101.8	84,119,382	85,484,428	1,365,046	101.6
2 - Local Non-Tax								
21000: Tuition & Fees - Unassigned	397,475	981,696	584,221	247.0	469,200	1,040,461	571,261	221.8
21010: Regular Student Fees	100,000	46,388	(53,612)	46.4	50,000	44,629	(5,371)	89.3
21020: ALE Student Fees	0	849	849	100.0	0	0	0	100.0
21210: Special Ed Preschool Tuition	70,250	0	(70,250)	0.0	0	0	0	100.0
21730: Summer School - Tuition & Fees	70,000	3,460	(66,540)	4.9	0	160	160	100.0
21800: Convenience Fee	0	26,382	26,382	100.0	0	28,383	28,383	100.0
21860: Community School - Tuition & Fees	20,000	0	(20,000)	0.0	20,000	0	(20,000)	0.0
22000: Sales of Goods, Supplies, & Svcs	50,000	8,356	(41,644)	16.7	50,000	395	(49,605)	0.8
22010: Sale of Supplies & Svcs - FR 1	70,000	121,191	51,191	173.1	150,000	205,043	55,043	136.7
22020: Sale of Supplies & Svcs - FR 2	18,000	58,750	40,750	326.4	45,000	91,278	46,278	202.8
22030: Sale of Supplies & Svcs-Schools	0	238	238	100.0	0	(135)	(135)	100.0
22040: Sale of Recoverable Items	95,000	128,732	33,732	135.5	110,000	122,907	12,907	111.7
22050: Sale of Supplies & Svcs - Trip 1	100,000	240,793	140,793	240.8	150,000	94,962	(55,038)	63.3
22060: Sale of Supplies & Svcs - Trip 2	50,000	10,178	(39,822)	20.4	50,000	5,812	(44,188)	11.6
22100: Other Storeroom Sales	5,000	6,573	1,573	131.5	5,000	1,904	(3,096)	38.1
22200: Copy Center Reimbursements	50,000	62,801	12,801	125.6	50,000	70,150	20,150	140.3
22310: CTE Sales of Goods, Supplies & Svcs	40,000	32,544	(7,456)	81.4	40,000	31,211	(8,789)	78.0
22910: Nutrition Service Sales	1,836,774	1,637,090	(199,684)	89.1	1,470,989	1,544,787	73,798	105.0
22940: NS Sales - Special Events	15,000	9,147	(5,853)	61.0	20,000	8,281	(11,719)	41.4
22960: NS Sales - Breakfast	128,354	106,385	(21,969)	82.9	103,277	99,936	(3,341)	96.8
22990: School Bus Revenue	0	1,961	1,961	100.0	0	2,245	2,245	100.0
23000: Investment Earnings	75,000	39,321	(35,679)	52.4	75,000	44,906	(30,094)	59.9
25000: Gifts, Grants, & Donations (Local)	260,000	227,778	(32,222)	87.6	200,000	189,843	(10,157)	94.9
26000: Fines & Damages	45,000	36,483	(8,517)	81.1	45,000	61,812	16,812	137.4
27000: Rentals & Leases	300,000	337,025	37,025	112.3	300,000	351,785	51,785	117.3
27010: Facility Use - Computer Lab Fee	0	(136)	(136)	100.0	0	0	0	100.0
27020: Facility Use - Utility Surcharge	13,200	17,615	4,415	133.4	13,200	16,696	3,496	126.5
27030: Facility Use - Custodial Labor	227,900	284,963	57,063	125.0	248,900	238,040	(10,860)	95.6
27040: Facility Use - Field/Stadium Maint	9,000	23,515	14,515	261.3	14,000	8,398	(5,602)	60.0
27050: Facility Use - Security	0	1,481	1,481	100.0	0	1,293	1,293	100.0
27060: Facility Use - Theater Tech	21,000	21,296	296	101.4	21,000	24,332	3,332	115.9

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TACOMA SCHOOL DISTRICT NO. 10
Statement of Revenue by State and District Account w/% Received
General Fund As Of: August 31, 2015

<u>State Account</u> <u>District Account</u>	<u>Prior Year</u> <u>Adopted</u> <u>Budget</u>	<u>Prior Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>	<u>Current Year</u> <u>Adopted</u> <u>Budget</u>	<u>Current Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>
2 - Local Non-Tax								
28000: Insurance Recoveries	60,000	5,964	(54,036)	9.9	60,000	48,506	(11,494)	80.8
29000: Local Support Non Tax-Unassigned	1,257,876	1,045,921	(211,955)	83.1	1,261,029	929,168	(331,861)	73.7
29001: Procurement Card Rebates	100,000	141,572	41,572	141.6	150,000	516,524	366,524	344.3
29010: Cash Over/Short	0	(598)	(598)	100.0	0	(582)	(582)	100.0
29060: Timber Sales	0	77,378	77,378	100.0	0	82,542	82,542	100.0
29070: CPF Indirect	700,000	700,000	0	100.0	700,000	700,000	0	100.0
29100: E-Rate Discount	0	135,248	135,248	100.0	0	86,718	86,718	100.0
29220: Advertising Commissions	52,000	58,350	6,350	112.2	76,000	63,400	(12,600)	83.4
29230: Photography Commissions	70,000	74,340	4,340	106.2	70,000	73,845	3,845	105.5
29240: Vending-Beverage Commissions	19,000	2,452	(16,548)	12.9	19,000	2,060	(16,940)	10.8
29250: Vending-Food Commissions	5,000	1,320	(3,680)	26.4	5,000	1,719	(3,281)	34.4
29260: Other Commissions/Rebates	20,000	4,839	(15,161)	24.2	70,000	7,169	(62,831)	10.2
2 - Local Non-Tax	6,350,829	6,719,638	368,809	105.8	6,111,595	6,840,585	728,990	111.9
3 - State - General Purpose								
31000: Apportionment	146,011,043	149,879,856	3,868,813	102.6	152,720,880	156,785,117	4,064,237	102.7
31210: Apportionment - Special Ed	5,810,947	6,019,057	208,110	103.6	5,791,240	6,079,573	288,333	105.0
33000: Local Effort Assistance	7,568,728	7,762,072	193,344	102.6	8,570,206	8,880,263	310,057	103.6
3 - State - General Purpose	159,390,718	163,660,985	4,270,267	102.7	167,082,326	171,744,953	4,662,627	102.8
4 - State - Special Purpose								
41000: Special Purpose - Unassigned	5,000,000	4,154	(4,995,846)	0.1	7,500,000	0	(7,500,000)	0.0
41210: Special Education	19,849,561	20,855,186	1,005,625	105.1	20,730,965	21,933,060	1,202,095	105.8
41220: SPED Infants & Toddlers - State	1,133,013	989,873	(143,140)	87.4	1,020,521	1,112,241	91,720	109.0
41550: Learning Assistance	7,777,493	7,951,226	173,733	102.2	8,136,799	8,110,558	(26,241)	99.7
41560: State Institutions, Centers, and Homes - I	446,968	524,974	78,006	117.5	472,746	553,521	80,775	117.1
41580: Special & Pilot Programs	1,258,660	1,826,387	567,727	145.1	1,340,182	2,684,692	1,344,510	200.3
41590: Institutions - Juveniles in Adult Jail	93,569	93,082	(487)	99.5	93,413	42,656	(50,757)	45.7
41650: Transitional Bilingual	2,193,216	2,494,421	301,205	113.7	2,433,259	2,844,309	411,050	116.9
41740: Highly Capable	264,603	270,270	5,667	102.1	265,506	271,317	5,811	102.2
41980: School Nutrition Services	285,859	286,698	839	100.3	299,138	274,884	(24,254)	91.9
41990: Transportation - Operations	7,864,635	7,899,055	34,420	100.4	10,274,371	11,515,011	1,240,640	112.1
4 - State - Special Purpose	46,167,577	43,195,326	(2,972,251)	93.6	52,566,900	49,342,249	(3,224,651)	93.9
5 - Federal - General Purpose								
52000: Direct Federal Revenue - Unassigned	291,883	314,002	22,119	107.6	310,504	312,650	2,146	100.7

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TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account w/% Received
General Fund As Of: August 31, 2015

<u>State Account</u> <u>District Account</u>	<u>Prior Year</u> <u>Adopted</u> <u>Budget</u>	<u>Prior Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>	<u>Current Year</u> <u>Adopted</u> <u>Budget</u>	<u>Current Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>
5 - Federal - General Purpose								
53000: Impact Aid - Maintenance & Operations	0	10,109	10,109	100.0	0	1,242	1,242	100.0
53290: Impact Aid - Special Ed Funding	0	24,255	24,255	100.0	0	556	556	100.0
55000: Federal Forests	80,000	23,659	(56,341)	29.6	0	23,507	23,507	100.0
	371,883	372,025	142	100.0	310,504	337,953	27,449	108.8
5 - Federal - General Purpose								
6 - Federal - Special Purpose								
61000: Special Purpose - OSPI Unassigned	0	19,000	19,000	100.0	17,000	19,082	2,082	112.2
61120: Federal Stimulus - School Improvement	0	146,033	146,033	100.0	0	2,940	2,940	100.0
61240: Special Ed - Supplemental	7,209,412	7,004,827	(204,585)	97.2	7,466,184	7,313,753	(152,431)	98.0
61380: CTE - Carl Perkins Grant	221,514	257,693	36,179	116.3	249,746	238,734	(11,012)	95.6
61510: Disadvantaged - Title IA	9,746,312	8,381,919	(1,364,393)	86.0	13,025,174	12,573,668	(451,506)	96.5
61520: School Improvement - TII, IV, V & VI	1,843,593	1,890,499	46,906	102.5	1,854,465	1,010,395	(844,070)	54.5
61570: Institutions - Neglected & Delinquent	51,138	85,197	34,059	166.6	95,796	120,048	24,252	125.3
61640: Limited English Proficiency	398,956	304,122	(94,834)	76.2	410,407	246,943	(163,464)	60.2
61890: Other Community Services	99,411	119,735	20,324	120.4	102,393	124,018	21,625	121.1
61910: Regular Lunch Reimbursement	161,326	144,552	(16,774)	89.6	151,176	137,991	(13,185)	91.3
61920: Reduced Price Lunch Reimbursement	662,340	656,597	(5,743)	99.1	691,824	697,801	5,977	100.9
61930: Free Lunch Reimbursement	6,771,238	6,580,704	(190,534)	97.2	6,773,468	6,621,531	(151,937)	97.8
61940: Certified Lunch Reimbursement	186,275	178,205	(8,070)	95.7	224,070	176,132	(47,938)	78.6
61950: Regular Breakfast Reimbursement	20,080	16,825	(3,255)	83.8	17,739	16,038	(1,701)	90.4
61960: Reduced Price Breakfast Reimbursement	167,878	161,889	(5,989)	96.4	169,822	161,635	(8,187)	95.2
61970: Free Breakfast Reimbursement	2,226,241	2,066,836	(159,405)	92.8	2,130,931	2,073,030	(57,901)	97.3
61980: Free Snack Reimbursement	94,245	74,526	(19,719)	79.1	76,650	57,749	(18,901)	75.3
61990: Fresh Fruit & Vegetable Reimbursement	0	85,744	85,744	100.0	106,000	120,488	14,488	113.7
62000: Direct Special Purpose Grants	0	10,305	10,305	100.0	0	0	0	100.0
62610: Head Start	4,843,167	5,031,901	188,734	103.9	5,180,000	4,857,483	(322,517)	93.8
62680: Indian Education - ED	140,926	135,262	(5,664)	96.0	144,196	160,355	16,159	111.2
63000: Federal Grants Through Other Entities - U	12,967	62,222	49,255	479.8	12,967	66,857	53,890	515.6
63210: SPED Medicaid Match	0	281,822	281,822	100.0	0	254,674	254,674	100.0
69980: USDA Commodities	626,315	783,793	157,478	125.1	750,000	701,992	(48,008)	93.6
	35,483,334	34,480,207	(1,003,127)	97.2	39,650,008	37,753,335	(1,896,673)	95.2
6 - Federal - Special Purpose								
7 - Revenue from other Districts								
71210: Special Education	1,800,000	1,967,203	167,203	109.3	1,800,000	2,251,469	451,469	125.1
71450: CTE Skills Center RV	0	5,000	5,000	100.0	0	5,000	5,000	100.0
	1,800,000	1,972,203	172,203	109.6	1,800,000	2,256,469	456,469	125.4
7 - Revenue from other Districts								

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TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account w/% Received
General Fund As Of: August 31, 2015

<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>
8 - Revenue from other Agencies								
81000: Governmental Entities	0	299,022	299,022	100.0	46,200	117,326	71,126	254.0
82000: Private Foundations Revenue	0	180,459	180,459	100.0	184,600	184,496	(104)	99.9
85000: Educational Service Districts	769,450	997,696	228,246	129.7	885,576	865,221	(20,355)	97.7
8 - Revenue from other Agencies	769,450	1,477,177	707,727	192.0	1,116,376	1,167,044	50,668	104.5
9 - Other Financing Sources								
93000: Sale of Equipment	0	68,627	68,627	100.0	0	30,245	30,245	100.0
99000: Operating Transfers	1,500,000	1,500,000	0	100.0	1,500,000	360,331	(1,139,669)	24.0
9 - Other Financing Sources	1,500,000	1,568,627	68,627	104.6	1,500,000	390,576	(1,109,424)	26.0
District Total	332,763,739	335,803,019	3,039,280	100.9	354,257,091	355,317,594	1,060,503	100.3

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TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: August 31, 2015

<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>
24505: SPED IDEAB Flow Thru 14-15	0	0	1,083	1,083	0	(1,083)	100.0
Total	0	0	1,083	1,083	0	(1,083)	100.0
01: Basic Education							
01000: Basic Education	155,075,865	152,643,637	10,569,528	149,263,984	50,950	3,328,703	97.8
01030: BE BECCA Program	0	126,529	3,878	25,018	0	101,511	19.8
01040: BE Building Contributions	0	392,867	19,360	146,357	0	246,510	37.3
01050: BE Kindergarten Contributions	0	38,284	0	34,636	0	3,648	90.5
01079: BE Categorical Carryover	737,944	0	0	0	0	0	100.0
01110: BE FD Kindergarten - State	5,577,514	5,577,514	371,554	5,050,104	0	527,410	90.5
01240: BE SPED Peer Review Pool	150,000	150,000	3,381	10,446	0	139,554	7.0
01250: BE Campus Security	1,848,909	1,848,909	97,092	1,726,903	0	122,006	93.4
01270: BE Secondary Advisory Stipends	50,000	50,000	0	0	0	50,000	0.0
01280: BE HS Graduation	71,000	34,107	2,042	75,346	4,810	(46,050)	235.0
01310: BE Para Coverage	25,000	25,000	0	0	0	25,000	0.0
01320: BE Peer Review Pool	75,000	75,000	0	0	0	75,000	0.0
01430: BE FB Class Size Reduction	5,297,264	5,297,264	442,095	5,669,513	0	(372,249)	107.0
01440: BE FB Non-Instructional	688,345	688,345	51,258	785,284	0	(96,939)	114.1
01460: BE FB Instructional	2,855,091	2,856,861	436,672	2,599,350	0	257,511	91.0
01480: BE Innovative Programs	168,986	224,752	39,950	210,248	0	14,504	93.5
01650: BE Special Programs	2,323,433	2,323,433	203,991	1,922,502	0	400,931	82.7
01701: BE OP OT Relief	95,000	76,223	421	80,059	0	(3,836)	105.0
01850: Student Achievement	179,662	179,662	25,650	110,878	0	68,784	61.7
01901: BE Running Start	956,678	1,447,343	139,669	1,350,360	0	96,983	93.3
01905: BE Int'l Baccalaureate	326,417	326,417	23,736	386,474	3,789	(63,845)	119.6
01915: BE Bargained Enhancement 5-10	1,203,990	1,203,990	86,832	1,063,997	0	139,993	88.4
01940: BE MS Athletic Reserve	0	559,172	0	340	0	558,832	0.1
01990: BE Curriculum & Instruction	2,466,097	2,498,122	82,662	1,932,490	0	565,632	77.4
01991: BE Curriculum & Instruction 1x	3,030,308	3,159,864	3,617	1,178,436	0	1,981,428	37.3
01992: BE C&I Optional Days	3,286,023	3,286,023	530,567	2,834,235	0	451,788	86.3
Total 01: Basic Education	186,488,526	185,089,318	13,133,954	176,456,961	59,549	8,572,808	95.4
02: Basic Education - ALE							
02000: BE Alternative Learning Exp	394,160	324,514	5,577	346,080	0	(21,566)	106.6
Total 02: Basic Education - ALE	394,160	324,514	5,577	346,080	0	(21,566)	106.6
03: Basic Education-1418 Open							

Run Date: November 05, 2015

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TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: August 31, 2015

<u>Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Current Month</u>	<u>Current Year Year to Date</u>	<u>Encumbrance</u>	<u>Unspent / Unencumbered</u>	<u>Percent Expended</u>
03: Basic Education-1418 Open							
03000: Basic Ed - 1418 Open Doors	1,815,852	2,080,448	138,514	1,801,675	0	278,773	86.6
Total 03: Basic Education-1418 Open	1,815,852	2,080,448	138,514	1,801,675	0	278,773	86.6
12: Fed Stimulus - School Imp							
12504: School Improvement 13-14	0	28,592	0	2,818	0	25,774	9.9
Total 12: Fed Stimulus - School Imp	0	28,592	0	2,818	0	25,774	9.9
21: Special Education, State							
21000: Special Education - State	37,682,439	38,449,231	765,089	37,421,030	27,177	1,001,023	97.4
21560: SPED - State Safety Net	500,000	957,798	553,126	958,627	0	(829)	100.1
21720: SPED - District Settlement	10,000	10,000	6,990	57,706	0	(47,706)	577.1
21900: SPED Work Training	0	6,548	0	2,732	0	3,816	41.7
Total 21: Special Education, State	38,192,439	39,423,577	1,325,204	38,440,095	27,177	956,304	97.6
22: SPED Infants & Tod - State							
22000: SPED Infants & Toddlers-State	1,020,521	1,112,241	118,679	1,016,697	84,000	11,544	99.0
Total 22: SPED Infants & Tod - State	1,020,521	1,112,241	118,679	1,016,697	84,000	11,544	99.0
24: Special Education, Federal							
24504: SPED IDEAB Flow Thru 13-14	0	0	0	61,093	0	(61,093)	100.0
24505: SPED IDEAB Flow Thru 14-15	6,040,420	6,040,420	765,125	5,977,248	0	63,172	99.0
24514: SPED IDEA Preschool 13-14	0	0	0	2,726	0	(2,726)	100.0
24515: SPED IDEA Preschool 14-15	208,649	247,280	51,914	242,255	0	5,025	98.0
24564: SPED Safety Net 13-14	0	0	0	15,610	0	(15,610)	100.0
24565: SPED Safety Net 14-15	867,003	721,137	110,382	704,916	0	16,221	97.8
Total 24: Special Education, Federal	7,116,072	7,008,837	927,421	7,003,848	0	4,989	99.9
29: SPED - Federal Other							
29000: SPED Federal Impact Aid	0	0	556	556	0	(556)	100.0
Total 29: SPED - Federal Other	0	0	556	556	0	(556)	100.0
31: Career & Tech Ed, State							
31000: CTE Technical Support	133,085	133,085	15,016	141,442	0	(8,357)	106.3
31510: CTE Administration	909,708	1,585,023	59,088	1,273,342	0	311,681	80.3
31600: CTE Agriculture & Science	611,991	611,991	45,907	491,647	16,138	104,206	83.0
31605: CTE Lincoln Tree Farm Harvest	0	0	7,133	43,850	0	(43,850)	100.0
31610: CTE Business Education	1,676,260	1,676,260	123,355	1,551,279	6,302	118,679	92.9
31620: CTE Marketing Education	237,597	237,597	26,304	338,064	0	(100,467)	142.3
31630: CTE Diversified Occupations	585,747	585,747	47,788	691,580	0	(105,833)	118.1
31640: CTE Trade & Industry	2,067,496	2,067,496	160,959	2,132,898	17,050	(82,452)	104.0

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TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: August 31, 2015

<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>
31: Career & Tech Ed, State							
31650: CTE Family & Consumer Science	1,187,749	1,187,749	55,043	1,013,730	480	173,539	85.4
31670: CTE Technology	706,773	706,773	76,559	877,497	0	(170,724)	124.2
31680: CTE Health Occupations	442,644	442,644	27,477	428,826	0	13,818	96.9
31710: CTE Career Guidance	621,887	621,887	42,671	615,275	0	6,612	98.9
31901: CTE Running Start	62,628	83,200	0	89,314	0	(6,114)	107.3
31902: CTE Open Doors	107,591	125,883	397	122,647	0	3,236	97.4
Total 31: Career & Tech Ed, State	9,351,156	10,065,335	687,698	9,811,390	39,970	213,975	97.9
34: Middle School CTE							
34500: CTE Middle School	1,095,669	1,520,337	57,631	1,416,799	4,483	99,056	93.5
Total 34: Middle School CTE	1,095,669	1,520,337	57,631	1,416,799	4,483	99,056	93.5
38: Career & Tech Ed, Federal							
38505: CTE Perkins Grant 14-15	238,035	244,745	188,203	258,258	1,007	(14,520)	105.9
Total 38: Career & Tech Ed, Federal	238,035	244,745	188,203	258,258	1,007	(14,520)	105.9
45: CTE Skills Cntr Trade Ind							
45640: CTE Skills Center	0	0	0	5,112	0	(5,112)	100.0
Total 45: CTE Skills Cntr Trade Ind	0	0	0	5,112	0	(5,112)	100.0
51: Disadvantaged, Federal							
51404: T1 SIG Cohort III Yr 1 13-14	2,435,591	2,320,027	329,024	2,273,823	13,333	32,870	98.6
51504: T1-A Disadvantaged 13-14	0	0	0	75,613	0	(75,613)	100.0
51505: T1-A Disadvantaged 14-15	9,951,027	10,789,515	1,978,965	9,378,866	7,761	1,402,889	87.0
51535: T10-C Homeless Ed 14-15	36,714	36,457	3,433	33,942	0	2,515	93.1
51544: T1-A Reallocation 13-14	0	0	(197)	(197)	0	197	100.0
51604: T1-D Neglect & Delinqnt 13-14	0	0	0	912	0	(912)	100.0
51605: T1-D Neglect & Delinqnt 14-15	105,267	108,111	8,651	90,352	0	17,759	83.6
51635: T1-A Priority/Focus Schools 15	0	305,004	78,202	238,110	0	66,894	78.1
Total 51: Disadvantaged, Federal	12,528,599	13,559,114	2,398,077	12,091,422	21,094	1,446,598	89.3
52: School Improvement, Federal							
52474: T2-A Teacher Quality 13-14	0	0	0	16,013	0	(16,013)	100.0
52475: T2-A Teacher Quality 14-15	1,767,504	1,767,504	(261,697)	947,090	0	820,414	53.6
Total 52: School Improvement, Federal	1,767,504	1,767,504	(261,697)	963,103	0	804,401	54.5
55: Learning Assistance Program							
55500: Learning Assistance Program	7,755,241	8,534,002	1,594,125	7,799,318	0	734,684	91.4
Total 55: Learning Assistance Program	7,755,241	8,534,002	1,594,125	7,799,318	0	734,684	91.4
56: State Institutions, Ctrs &							

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TACOMA SCHOOL DISTRICT NO. 10

Statement Of Expenditures by Program w/Encumbrances

General Fund As Of: **August 31, 2015**

Program	Adopted Budget	Revised Budget	Current Month	Current Year Year to Date	Encumbrance	Unspent / Unencumbered	Percent Expended
56: State Institutions, Ctrs &							
56510: Remann Hall	586,043	663,192	50,871	565,720	0	97,472	85.3
Total 56: State Institutions, Ctrs &	586,043	663,192	50,871	565,720	0	97,472	85.3
57: NegleCTEd & Delinquent							
57514: T1-D Neglect/Delinquent 13-14	0	0	0	667	0	(667)	100.0
57515: T1-D Neglect/Delinquent 14-15	91,304	152,714	12,743	113,755	0	38,959	74.5
Total 57: NegleCTEd & Delinquent	91,304	152,714	12,743	114,422	0	38,292	74.9
58: Special & Pilot Programs							
58020: Collection of Evidence	25,000	48,459	415	46,938	0	1,521	96.9
58060: HSPE Testing	0	46,608	0	538	0	46,070	1.2
58079: Certification Bonus	1,242,182	1,622,224	46,537	1,646,548	0	(24,324)	101.5
58085: Academic Acceleration	0	14,603	0	0	0	14,603	0.0
58145: Required Action District 14-15	0	604,226	32,250	603,296	0	930	99.8
58146: Required Action District 15-16	0	0	2,557	2,557	0	(2,557)	100.0
58225: IB Registration Fee Reimb-Foss	0	5,760	5,760	5,760	0	0	100.0
58564: College Readiness Init. 14-15	0	72,945	13,980	36,308	0	36,637	49.8
58625: Nav 101 College Ready 14-15	73,000	92,927	10,059	71,966	0	20,961	77.4
58635: Priority Schools-Non Title I	0	28,594	678	26,881	0	1,713	94.0
58655: Admin Intern Program 14-15	0	17,120	0	17,939	0	(819)	104.8
58665: Recruiting Wash Teachers 14-15	0	19,860	0	14,465	0	5,395	72.8
58675: WA 1st Robotics Competition 15	0	4,674	0	4,674	0	0	100.0
58685: WA FIRST-FIRST Lego League 15	0	3,366	0	1,870	0	1,496	55.6
58695: WA FIRST- FIRST Tech Challenge	0	7,480	0	7,405	0	75	99.0
58775: TPEP Teacher Training Funds 15	0	133,446	0	125,851	0	7,595	94.3
Total 58: Special & Pilot Programs	1,340,182	2,722,292	112,237	2,612,995	0	109,297	96.0
59: Institutions - Adult Jails							
59100: Inst - Juveniles in Adult Jail	89,220	97,025	0	37,032	0	59,993	38.2
Total 59: Institutions - Adult Jails	89,220	97,025	0	37,032	0	59,993	38.2
61: Head Start, Federal							
61514: Head Start Regular 13-14	0	1,312,863	0	1,220,717	0	92,146	93.0
61515: Head Start Regular 14-15	4,659,791	4,659,791	346,644	3,173,050	1,569	1,485,172	68.1
61524: Head Start Training 13-14	0	16,546	0	16,546	0	0	100.0
61525: Head Start Training 14-15	50,213	50,213	9,345	38,139	1,613	10,462	79.2
Total 61: Head Start, Federal	4,710,004	6,039,413	355,989	4,448,452	3,182	1,587,779	73.7
64: Limited English Proficiency							

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TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: August 31, 2015

<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>
64: Limited English Proficiency							
64505: Limited English 14-15	402,360	402,360	91,789	242,101	0	160,259	60.2
Total 64: Limited English Proficiency	402,360	402,360	91,789	242,101	0	160,259	60.2
65: Transitional Bilingual, St							
65000: Transitional Bilingual	3,965,751	4,483,224	251,698	3,910,466	0	572,758	87.2
Total 65: Transitional Bilingual, St	3,965,751	4,483,224	251,698	3,910,466	0	572,758	87.2
68: Indian Education, Federal							
68505: Indian Education 14-15	137,434	115,683	(11,630)	115,685	0	(2)	100.0
68506: Indian Education 15-16	0	0	13,548	25,153	0	(25,153)	100.0
Total 68: Indian Education, Federal	137,434	115,683	1,917	140,838	0	(25,155)	121.7
69: Other Compensatory Program							
69100: SPED Reimbursable	161,029	161,029	0	4,619	0	156,410	2.9
69200: District Conferences	0	14,532	334	6,777	0	7,755	46.6
Total 69: Other Compensatory Program	161,029	175,561	334	11,396	0	164,165	6.5
73: Summer School							
73000: Summer School - District	500,000	539,611	6,580	15,452	0	524,159	2.9
73010: Summer School - Buildings	0	11,939	1,232	11,430	0	509	95.7
73020: Summer School - Other	0	0	225,844	225,844	0	(225,844)	100.0
73110: Summer School-Credit Retrieval	0	0	2,395	92,161	0	(92,161)	100.0
73120: Summer School-Transition	0	0	13,362	32,445	0	(32,445)	100.0
73130: Summer School-Targeted	0	0	7,569	64,232	0	(64,232)	100.0
73140: Summer School -Enrichment	0	0	3,669	14,106	0	(14,106)	100.0
Total 73: Summer School	500,000	551,550	260,650	455,670	0	95,880	82.6
74: Highly Capable, State							
74000: Highly Capable	861,966	867,777	84,767	803,439	0	64,338	92.6
Total 74: Highly Capable, State	861,966	867,777	84,767	803,439	0	64,338	92.6
79: Other Instructional Pgms							
79000: Other Instructional Programs	9,433,670	(1,343,704)	0	0	0	(1,343,704)	0.0
79010: Tuition Based Preschool	469,200	599,086	29,074	500,590	0	98,497	83.6
79040: Head Start Contributions	0	450	0	28	0	422	6.3
79075: Healthy Schools Program	0	3,000	2,912	2,912	0	88	97.1
79105: Early Childhood Ed 14-15	824,784	895,209	39,470	1,104,230	0	(209,021)	123.3
79106: Early Childhood Ed 15-16	0	0	10,332	17,519	0	(17,519)	100.0
79135: Edge Foundation Grant 14-15	0	70,000	0	18,749	0	51,251	26.8
79155: Korean Language Initiative	0	22,173	1,684	21,760	0	413	98.1

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TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: August 31, 2015

<u>Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Current Month</u>	<u>Current Year Year to Date</u>	<u>Encumbrance</u>	<u>Unspent / Unencumbered</u>	<u>Percent Expended</u>
79: Other Instructional Pgms							
79165: City Truancy Grant 14-15	48,000	48,000	0	48,014	0	(14)	100.0
79171: Youth Service America 10-11	0	499	499	499	0	0	99.9
79172: Youth Service America 11-12	0	48	48	48	0	0	99.5
79190: ECEAP Contributions	0	298	0	298	0	0	100.0
79205: JROTC - Army 14-15	344,767	344,767	17,498	335,595	0	9,172	97.3
79225: Refugee Impact 14-15	17,000	11,675	6,418	11,675	0	0	100.0
79265: JROTC - Navy 14-15	196,232	196,232	7,660	196,464	0	(232)	100.1
79270: JROTC - Navy Start Up	0	1,620	0	1,169	0	451	72.2
79295: JROTC - Navy Orientation 14-15	0	9,484	0	7,942	0	1,542	83.7
79310: SPED Community Preschool	0	1,301,792	1,181,091	1,186,216	0	115,576	91.1
79335: City of Tacoma Mini Grants 15	0	8,188	1,509	4,252	0	3,936	51.9
79345: Gates AP/IB Support	0	50,000	11,242	28,249	0	21,751	56.5
79385: ECEAP USDA Meals/Snacks 14-15	15,000	16,783	713	14,066	0	2,717	83.8
79441: Washington STEM-Lincoln	0	284	0	0	0	284	0.0
79453: Family Literacy Project	0	11,500	0	0	0	11,500	0.0
79464: Muckleshoot Indian Tribe	0	7,500	0	7,428	0	72	99.0
79494: Tacoma Truancy Center 13-14	0	0	0	989	0	(989)	100.0
79495: Tacoma Truancy Center 14-15	60,617	60,617	104	48,166	0	12,451	79.5
79505: JROTC - Air Force 14-15	187,133	187,133	16,920	186,378	0	755	99.6
79518: JROTC - Air Force Discretionry	0	162	(20)	162	0	0	100.0
79520: JROTC - Air Force Tuition	0	226	(104)	226	0	0	100.0
79535: JROTC - Marines 14-15	195,353	195,353	13,532	186,721	0	8,632	95.6
79555: Kinder Cafe - Lister	0	283	0	158	0	125	55.7
79573: City of Tacoma Ladies 1st Prog	0	14,490	0	14,490	0	0	100.0
79580: Curriculum Fundraising	0	635,300	111,169	508,147	0	127,153	80.0
79590: Read 2 Me (formerly Werlin)	42,247	42,247	6,553	31,840	0	10,407	75.4
79614: Puyallup Tribe Donation 7	100,000	100,000	12,040	59,456	0	40,544	59.5
79623: McVento Workforce Project	0	69,352	0	1,667	0	67,685	2.4
79625: McVento Workforce Proj 14-15	184,600	184,600	11,769	149,470	0	35,130	81.0
79634: WaKIDS Implementation	0	0	0	9,822	0	(9,822)	100.0
79655: WaKIDS 14-15	45,792	25,744	0	24,425	0	1,319	94.9
79665: Core to College - TCC	0	15,000	0	16,522	0	(1,522)	110.1
79685: Partners in Science Supp Progr	0	7,000	0	0	0	7,000	0.0
79693: Lincoln Ctr Gates Grant	0	40,060	3,464	15,265	0	24,795	38.1

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TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: August 31, 2015

<u>Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Current Month</u>	<u>Current Year Year to Date</u>	<u>Encumbrance</u>	<u>Unspent / Unencumbered</u>	<u>Percent Expended</u>
79: Other Instructional Pgms							
79733: Lincoln Ctr Extended Day Supp.	0	10,311	0	0	0	10,311	0.0
79744: UWT Dual Track ELL 13-14	0	23,081	0	12,773	0	10,308	55.3
79745: UWT Dual Track ELL 14-15	46,200	30,400	1,678	53,868	0	(23,468)	177.2
79754: Greater Tacoma Community Fdtn	0	6,232	2,897	2,897	0	3,335	46.5
79780: Hilltop Artists	172,184	172,184	14,349	172,184	0	0	100.0
79795: GRADS-Early Achievers Proj. 15	0	9,532	0	8,656	0	876	90.8
79815: Tacoma Whole Child Int 14-15	0	202,241	0	10,990	0	191,251	5.4
79850: Arts Collaboration	31,425	31,425	(120)	22,611	0	8,814	72.0
Total 79: Other Instructional Pgms	12,414,204	4,317,857	1,504,380	5,045,583	0	(727,726)	116.9
89: Community Services							
89010: Facility Use	196,000	196,000	34,498	217,672	0	(21,672)	111.1
89020: Facility Use - Fields	7,600	7,600	1,256	15,107	0	(7,507)	198.8
89030: Facility Use - Swim Pools	15,000	15,000	0	7,470	0	7,530	49.8
89040: Facility Use - Stadiums	22,500	22,500	3,193	21,082	0	1,418	93.7
89050: Facility Use - Theaters	56,000	56,000	12,686	106,371	0	(50,371)	189.9
89060: Facility Use - Other	43,800	43,800	7,796	62,458	0	(18,658)	142.6
89150: Summer Nutrition Svcs	102,393	102,393	124,018	124,018	0	(21,625)	121.1
Total 89: Community Services	443,293	443,293	183,447	554,178	0	(110,885)	125.0
97: District-Wide Support							
97000: District-Wide Support	44,978,375	46,644,902	5,298,406	45,043,031	258,199	1,343,672	97.1
97090: DWS Tech General Admin	1,500,000	1,500,000	(47,325)	1,373,263	0	126,737	91.6
97093: DWS Tech Util/Net	122,994	122,994	20,468	375,814	0	(252,820)	305.6
97440: DWS FB Non-Instructional	262,160	262,160	20,838	243,072	0	19,088	92.7
97580: DWS Security	768,316	768,461	78,815	826,810	12,029	(70,377)	109.2
Total 97: District-Wide Support	47,631,845	49,298,517	5,371,202	47,861,990	270,228	1,166,299	97.6
98: Nutrition Svcs							
98000: Nutrition Services	12,203,350	12,203,350	129,168	12,119,334	0	84,016	99.3
98030: Nutrition Svcs - Summer	0	0	(55,777)	34,252	0	(34,252)	100.0
Total 98: Nutrition Svcs	12,203,350	12,203,350	73,392	12,153,586	0	49,764	99.6
99: Pupil Transportation							
99000: Pupil Transportation	11,541,700	11,573,384	227,757	11,245,790	8,430	319,163	97.2
99110: Transportation - Ex Curr	331,216	331,216	222	172,704	0	158,512	52.1
99120: Transportation - Field Trips	(1,241,080)	(1,263,377)	(150,501)	(721,142)	0	(542,235)	57.1
99440: Transportation - Fund Balance	25,418	25,418	8,376	18,244	6,471	703	97.2

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TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: August 31, 2015

<u>Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Current Month</u>	<u>Current Year Year to Date</u>	<u>Encumbrance</u>	<u>Unspent / Unencumbered</u>	<u>Percent Expended</u>
<u>Total 99: Pupil Transportation</u>	10,657,254	10,666,641	85,854	10,715,596	14,902	(63,857)	100.6
<u>District Total</u>	363,959,013	363,959,013	28,756,294	347,088,682	525,592	16,344,739	95.5

**IV. Associated Student
Body Fund**

ASSOCIATED STUDENT BODY FUND

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

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

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

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

Associated Student Body Fund for the fiscal period ended	August 31, 2014	August 31, 2015	Variance Higher/(lower)
Beginning Fund Balance	\$ 1,962,810	\$ 1,935,440	\$ (27,370)
Revenue	1,991,012	1,875,430	(115,582)
Total Resources Available	3,953,822	3,810,870	(142,952)
Expenditures	2,018,381	1,869,533	(148,848)
Total Use of Resources	2,018,381	1,869,533	(148,848)
Ending Fund Balance	\$ 1,935,440	\$ 1,941,337	\$ 5,897

The ASB financial statements are next in this section.

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TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
Associated Student Body Fund As Of: August 31, 2015



	Current Year Adopted Budget	Current Year Year to Date Actual	Under Budget (Over)	% Current Year Budget	% Prior Year Budget
Resources Available					
Restricted Fund Balance					
819: Restricted to Fund Purposes	1,600,073	1,874,835	274,762	117.2	116.0
Total Restricted Fund Balance	1,600,073	1,874,835	274,762	117.2	116.0
Nonspendable and Assigned Fund Balance					
840: Nonspendable - Inventory & Prepaid Items	0	58,065	58,065	100.0	100.0
820: Assigned to Encumbrances	0	2,541	2,541	100.0	100.0
Total Nonspendable and Assigned Fund Balance	0	60,606	60,606	100.0	100.0
Total Beginning Fund Balance	1,600,073	1,935,440	335,367	121.0	121.1
Revenue					
1 - General Student Body	1,344,127	767,245	(576,882)	57.1	70.9
2 - Athletics	330,800	223,342	(107,458)	67.5	84.5
3 - Classes	432,980	247,730	(185,250)	57.2	59.5
4 - Clubs	2,403,745	629,531	(1,774,214)	26.2	24.9
6 - Private Money	153,875	7,582	(146,293)	4.9	12.2
Total Revenue	4,665,527	1,875,430	(2,790,097)	40.2	43.6
Total Resources Available	6,265,600	3,810,870	(2,454,730)	60.8	63.9
Uses of Resources					
Expenditures					
1 - General Student Body	1,443,453	835,860	607,593	57.9	58.0
2 - Athletics	312,777	159,352	153,425	50.9	123.9
3 - Classes	327,012	244,241	82,771	74.7	86.8
4 - Clubs	2,122,566	624,289	1,498,277	29.4	27.9
6 - Private Money	153,875	5,790	148,085	3.8	12.3
Total Expenditures	4,359,683	1,869,533	2,490,150	42.9	46.7
Total Uses of Resources	4,359,683	1,869,533	2,490,150	42.9	46.7
Ending Fund Balance	1,905,917	1,941,337	35,420	101.9	103.8

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Report ID: TS157.v5

TACOMA SCHOOL DISTRICT NO. 10
ASB Statement Of Revenue and Expenditure by BRC
Associated Student Body Fund August 31, 2015

BRC	Beginning Balance	Revenues	Expenditures	Adopted Budget Expenditures	Fund Balance w/o Imprest Funds	Imprest Funds	Fund Balance
011 Finance	1,431	(92)	450	0	890	0	890
101 Arlington	1,117	810	938	1,210	989	0	989
103 Birney	10,939	3,798	4,012	21,000	10,725	0	10,725
104 Blix	2,114	1,478	1,350	1,400	2,242	0	2,242
105 Boze	7,662	8,394	11,314	16,882	4,742	0	4,742
107 Browns Pt	11,023	16,602	15,477	46,340	12,148	0	12,148
109 Bryant	4,735	5,634	3,979	23,082	6,391	0	6,391
110 Crescent Hts	936	1	59	240	878	0	878
113 DeLong	11,762	9,847	9,634	16,781	11,974	0	11,974
115 Downing	6,590	19,540	18,574	19,800	7,556	0	7,556
117 Edison	11,737	882	7,911	3,000	4,708	0	4,708
119 Fawcett	6,909	27,954	26,043	32,380	8,820	0	8,820
121 Fern Hill	1,096	0	819	9,000	278	0	278
123 Franklin	515	11,973	8,702	3,000	3,786	0	3,786
125 Geiger	2,712	2,077	1,578	2,200	3,212	0	3,212
133 Jefferson	3,345	619	636	8,400	3,329	0	3,329
135 Larchmont	5,206	5,810	4,841	14,500	6,176	0	6,176
137 Lister	6,348	1,980	67	20,750	8,261	0	8,261
139 Lowell	3,570	1,547	999	3,300	4,118	0	4,118
143 Lyon	5,011	1,349	2,611	4,000	3,748	0	3,748
147 Manitou Pk	7,078	5,137	7,994	17,482	4,221	0	4,221
149 Mann	311	133	134	500	310	0	310
151 McCarver	1,678	2,964	1,135	200	3,507	0	3,507
157 NE Tacoma	3,728	8,054	6,277	28,260	5,505	0	5,505
163 Pt Defiance	15,285	22,804	22,561	23,150	15,529	0	15,529
165 Reed	3,219	1,355	2,509	9,700	2,065	0	2,065
169 Roosevelt	2,558	892	565	2,800	2,885	0	2,885
175 Sheridan	12,064	3,394	5,919	22,000	9,540	0	9,540
177 Sherman	3,601	10,199	8,933	13,600	4,867	0	4,867
179 Stanley	2,129	22	22	2,000	2,129	0	2,129
181 Skyline	11,312	9,944	12,112	22,700	9,144	0	9,144
185 Washington	3,349	28,229	31,493	20,200	85	0	85
187 Whitman	3,074	2,909	4,351	4,500	1,632	0	1,632
189 Whittier	6,727	8,705	8,451	22,000	6,982	0	6,982
200 Gialdrone	55,383	39,393	46,506	60,410	48,270	0	48,270
202 Baker	95,394	36,085	38,756	54,450	92,722	0	92,722
206 Gray	80,329	57,955	64,549	77,200	73,735	0	73,735

Run Date: November 05, 2015
Run Time: 3:55 pm
Report ID: TS157.v5

TACOMA SCHOOL DISTRICT NO. 10
ASB Statement Of Revenue and Expenditure by BRC
Associated Student Body Fund August 31, 2015

	<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>
BRC							
208 Hunt	16,252	9	0	0	16,262	0	16,262
210 Jason Lee	31,405	28,147	24,360	52,750	35,192	0	35,192
212 Mason	38,874	29,319	16,279	81,350	51,913	0	51,913
216 Meeker	99,523	100,658	99,801	213,051	100,380	0	100,380
218 Stewart	49,860	35,818	47,749	34,900	37,929	0	37,929
220 Truman	54,819	60,064	54,788	74,175	60,095	0	60,095
221 First Creek	23,136	32,210	32,407	36,350	22,939	0	22,939
224 Foss	84,024	111,539	112,498	229,530	83,065	0	83,065
226 Lincoln	116,095	225,930	200,213	446,490	141,812	0	141,812
228 Mt Tahoma	264,822	181,382	199,165	492,559	247,040	0	247,040
230 Stadium	276,507	335,007	321,517	1,092,436	289,997	0	289,997
232 Wilson	334,404	222,912	238,707	769,590	318,609	0	318,609
234 Oakland	1,325	1,680	1,613	650	1,393	0	1,393
237 Tacoma School For The Arts	19,678	23,975	12,793	46,435	30,860	0	30,860
239 Science & Math Institute	17,416	17,300	10,973	22,000	23,743	0	23,743
607 Career & Technical Education	28,159	16	0	0	28,175	0	28,175
617 ASB Athletics & Activities	43,571	91,539	90,377	117,000	44,733	0	44,733
734 Young Ambassadors	23,592	19,546	24,035	22,000	19,103	0	19,103
District Total	1,935,440	1,875,430	1,869,533	4,359,683	1,941,337	0	1,941,337

CAPITAL PROJECTS FUND

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

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

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

Modernize and replace existing school facilities:

Washington Elementary School (completed)
McCarver Elementary School (construction is currently underway)
Wilson High School (design is currently underway)
Stewart Middle School (design is currently underway)

Replace existing school facilities

Wainwright Elementary School (construction is currently underway)
Arlington Elementary School (design is currently underway)
Brown's Point Elementary School (design is currently underway)
Mary Lyon Elementary School
Birney Elementary School
Grant Elementary School
Boze Elementary School
Downing Elementary School
Hunt Middle School

Construct additional new facilities:

Science and Math Institute

The current capital projects are as follows:

- Architect selection is complete for four of the 2013 major projects. Planning and design phases are underway for the new SAMI, the replacement of Arlington and Brown's Point Elementary School, Phase II of Wilson High School and the modernization of Stewart Middle School.
- Washington Elementary School renovations were completed during the summer of 2014. The school re-opened in September 2014. It was one of the 14 major renovation projects. Washington is a recognized historic building in the Proctor District in Tacoma. The school was built in 1906 and had significant additions in 1949. The project included remodeling and restoring the original historic building, replacing the 1949 gymnasium with new construction and adding a new cafeteria, stage, gymnasium, library and classrooms. The additions are in character of the school's history. Site amenities include a new playground with turf play field and covered play area, a bus drop off zone and on-street perpendicular parking.
- The Phase II modernization project at Wilson High School has begun. The second phase of the Wilson High School replacement and modernization is a continuation of the Phase I replacement project completed in August 2006. A portion of the project included improvement of the play fields, with two of the synthetic fields, which was completed in March 2014 and is currently in use. The remainder of the Phase II project will consist of additional field work, replacement of the remaining classroom wings and modernization of other buildings throughout the campus. Abner Construction Company was awarded the contract and construction began in September 2015. Substantial completion of Phase II and occupancy of the new academic building is anticipated for September 2017.
- Collaboration with Metro Parks for Point Defiance is ongoing for the new Science and Math Institute (SAMI) school construction project. SAMI portables have been temporarily relocated from the Triangle to the former Camp 6 site.
- The district selected Skanska as the qualifying candidate for the modernization of McCarver Elementary School and Stewart Middle School. Both schools are currently under construction. McCarver Elementary School is scheduled to open in September 2016 while Stewart Middle School is scheduled to open in September 2017.

- The district selected Mahlum Architects as the qualifying candidate for the replacement of Arlington Elementary. TCF Architectural was selected for the replacement of Brown's Point and DOWA-IBI Group was selected for Lyon's replacement.

Small Capital Projects - Districtwide Safety and Health Upgrades:

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

Run Date: November 05, 2015
Run Time: 3:58 pm
Report ID: TS159.v7

TACOMA SCHOOL DISTRICT NO. 10

Income Statement and Changes in Fund Balance

Capital Projects Fund As Of: August 31, 2015



	Current Year <u>Adopted</u> <u>Budget</u>	Current Year Year to Date <u>Actual</u>	Under Budget (Over)	% Current Year <u>Budget</u>	% Prior Year <u>Budget</u>
Resources Available					
Restricted Fund Balance					
861: Restricted from Bond Proceeds	65,860,000	48,002,437	(17,857,563)	72.9	64.5
862: Restricted from Levy Proceeds	9,700,000	13,150,702	3,450,702	135.6	500.4
867: Restricted for Construction	3,000	0	(3,000)	0.0	100.0
Total Restricted Fund Balance	75,563,000	61,153,139	(14,409,861)	80.9	89.5
Assigned Fund Balance					
820: Assigned to Encumbrances	0	14,227,501	14,227,501	100.0	100.0
889: Assigned to Fund Purposes	630,500	0	(630,500)	0.0	0.0
Total Assigned Fund Balance	630,500	14,227,501	13,597,001	2,256.5	175.7
Total Beginning Fund Balance	76,193,500	75,380,640	(812,860)	98.9	98.9
Revenue					
1 - Local Taxes	12,684,200	13,065,701	381,501	103.0	101.4
2 - Local Non-Tax	167,000	591,945	424,945	354.5	128.0
4 - State - Special Purpose	4,350,000	2,072,302	(2,277,698)	47.6	83.4
8 - Revenue from other Agencies	0	62,104	62,104	100.0	100.0
9 - Other Financing Sources	80,500,000	80,671,616	171,616	100.2	12.5
Total Revenue	97,701,200	96,463,669	(1,237,531)	98.7	97.5
Total Resources Available	173,894,700	171,844,309	(2,050,391)	98.8	98.7
Uses of Resources					
Expenditures					
12 - Site Improvements	637,000	2,401,258	(1,764,258)	377.0	433.7
21 - New Buildings	9,959,000	4,393,950	5,565,050	44.1	50.0
22 - Remodeled Buildings	57,513,519	21,547,335	35,966,184	37.5	59.4
31 - Initial Equipment	17,538,481	7,200,966	10,337,515	41.1	61.6
35 - Instructional Technology	0	4,384,653	(4,384,653)	100.0	100.0
51 - Sale of Real Estate	0	43,552	(43,552)	100.0	100.0
52 - MODIFY REPORT FOR DESC	0	19,341	(19,341)	100.0	100.0
61 - Bond/Levy Issuance-Election	0	662,193	(662,193)	100.0	100.0
61 - Bond/Levy Issuance-Expn Other	0	100	(100)	100.0	100.0
Total Expenditures	85,648,000	40,653,347	44,994,653	47.5	97.8

Run Date: November 05, 2015
Run Time: 3:58 pm
Report ID: TS159.v7

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
Capital Projects Fund As Of: August 31, 2015



	Current Year <u>Adopted</u> Budget	Current Year Year to Date Actual	Under Budget (Over)	% Current Year Budget	% Prior Year Budget
Total Uses of Resources					
Ending Fund Balance					
861: Restricted from Bond Proceeds	85,648,000	40,653,347	44,994,653	47.5	95.4
862: Restricted from Levy Proceeds	88,246,700	131,190,962	42,944,262	148.7	101.4
867: Restricted for Construction	65,860,000	119,003,450	53,143,450	180.7	50.6
Total Restricted Fund Balance	9,700,000	11,521,293	1,821,293	118.8	227.5
	3,000	0	(3,000)	0.0	100.0
Total Assigned to Fund Purposes	75,563,000	130,524,743	54,961,743	172.7	60.7
	630,500	666,219	35,719	105.7	0.0
Total Assigned Fund Balance	630,500	666,219	35,719	105.7	114.9
Total Ending Fund Balance	76,193,500	131,190,962	54,997,462	172.2	66.7

Run Date: November 05, 2015
Run Time: 4:00 pm
Report ID: TS156.v4

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account
Capital Projects Fund August 31, 2015



<u>State Account</u>	<u>Prior Year</u>	<u>Prior Year</u>	<u>Over Budget</u>	<u>%</u>	<u>Current Year</u>	<u>Current Year</u>	<u>Over Budget</u>	<u>%</u>
<u>District Account</u>	<u>Adopted</u>	<u>Year to Date</u>	<u>(Under)</u>	<u>Received</u>	<u>Adopted</u>	<u>Year to Date</u>	<u>(Under)</u>	<u>Received</u>
	<u>Budget</u>	<u>Actual</u>			<u>Budget</u>	<u>Actual</u>		
1 - Local Taxes								
11000: Local Property Tax	17,864,500	18,116,612	252,112	101.4	12,684,200	13,065,701	381,501	103.0
1 - Local Taxes	17,864,500	18,116,612	252,112	101.4	12,684,200	13,065,701	381,501	103.0
2 - Local Non-Tax								
23000: Investment Earnings	149,326	195,875	46,549	131.2	165,000	405,038	240,038	245.5
27000: Rentals & Leases	0	0	0	100.0	0	186,907	186,907	100.0
29050: Mitigation Fees	5,000	1,603	(3,397)	32.1	2,000	0	(2,000)	0.0
2 - Local Non-Tax	154,326	197,478	43,152	128.0	167,000	591,945	424,945	354.5
4 - State - Special Purpose								
41000: Special Purpose - Unassigned	0	0	0	100.0	0	450,000	450,000	100.0
41300: State Matching - Paid Direct to District	3,700,000	3,086,637	(613,363)	83.4	4,350,000	1,622,302	(2,727,698)	37.3
4 - State - Special Purpose	3,700,000	3,086,637	(613,363)	83.4	4,350,000	2,072,302	(2,277,698)	47.6
8 - Revenue from other Agencies								
81000: Governmental Entities	0	206,370	206,370	100.0	0	62,104	62,104	100.0
8 - Revenue from other Agencies	0	206,370	206,370	100.0	0	62,104	62,104	100.0
9 - Other Financing Sources								
91000: Sale of Bonds	0	0	0	100.0	80,000,000	80,000,000	0	100.0
91100: Premium on Sale of Bonds	0	0	0	100.0	0	671,616	671,616	100.0
92000: Sale of Real Property	500,000	62,307	(437,693)	12.5	500,000	0	(500,000)	0.0
96000: Sale of Refunding Bonds	0	0	0	100.0	0	0	0	100.0
9 - Other Financing Sources	500,000	62,307	(437,693)	12.5	80,500,000	80,671,616	171,616	100.2
District Total	22,218,826	21,669,404	(549,422)	97.5	97,701,200	96,463,669	(1,237,531)	98.7

TRANSPORTATION VEHICLE FUND

The transportation vehicle fund is used to account for revenue, expenditures and related debt service incurred for district owned pupil transportation equipment. This includes the purchase, major repair, rebuilding, and/or disposal of buses.

Currently, the district maintains a fleet of 73 yellow buses operating approximately 53 Special Education routes. In 2000, the district began a long-term bus replacement plan that is to be self-supporting through the use of state bus depreciation payments. In 2014-15, the district received \$626,757 in depreciation from the state for district buses. The district will replace 13 buses in 2014-15 totaling \$1,504,834. 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: December 15, 2015

Run Time: 7:28 am

Report ID: TS162.v4

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
Transportation Vehicle Fund As Of: August 31, 2015

Resources Available

Committed and Assigned FB

889: Assigned to Fund Purposes

Total Committed and Assigned FB

Total Beginning Fund Balance

Revenue

2 - Local Non-Tax

4 - State - Special Purpose

9 - Other Financing Sources

Total Revenue

Total Resources Available

Uses of Resources

Expenditures

941: Non-Barcoded Equipment

Total Expenditures

Total Uses of Resources

Ending Fund Balance

	Current Year Adopted Budget	Current Year Year to Date Actual	Under Budget (Over)	% Current Year Budget	% Prior Year Budget
	3,320,000	3,188,536	(131,464)	96.0	100.2
	3,320,000	3,188,536	(131,464)	96.0	100.2
	3,320,000	3,188,536	(131,464)	96.0	100.2
	5,000	2,792	(2,208)	55.8	62.4
	550,000	626,757	76,757	114.0	107.9
	10,000	3,954	(6,047)	39.5	0.0
	565,000	633,502	68,502	112.1	105.4
	3,885,000	3,822,037	(62,963)	98.4	101.0
	1,600,000	1,571,020	28,980	98.2	100.0
	1,600,000	1,571,020	28,980	98.2	65.7
	1,600,000	1,571,020	28,980	98.2	65.7
	2,285,000	2,251,018	(33,982)	98.5	115.0

Run Date: November 05, 2015
Run Time: 4:07 pm
Report ID: TS156.v4

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account
Transportation Vehicle Fund August 31, 2015



<u>State Account</u>	<u>Prior Year</u>	<u>Prior Year</u>	<u>Over Budget</u>	<u>%</u>	<u>Current Year</u>	<u>Current Year</u>	<u>Over Budget</u>	<u>%</u>
<u>District Account</u>	<u>Adopted</u>	<u>Year to Date</u>	<u>(Under)</u>	<u>Received</u>	<u>Budget</u>	<u>Actual</u>	<u>(Under)</u>	<u>Received</u>
2 - Local Non-Tax								
23000: Investment Earnings	5,000	3,119	(1,881)	62.4	5,000	2,792	(2,208)	55.8
2 - Local Non-Tax	5,000	3,119	(1,881)	62.4	5,000	2,792	(2,208)	55.8
4 - State - Special Purpose								
44990: Transportation - Depreciation	525,000	566,260	41,260	107.9	550,000	626,757	76,757	114.0
4 - State - Special Purpose	525,000	566,260	41,260	107.9	550,000	626,757	76,757	114.0
9 - Other Financing Sources								
93000: Sale of Equipment	10,000	0	(10,000)	0.0	10,000	3,954	(6,047)	39.5
9 - Other Financing Sources	10,000	0	(10,000)	0.0	10,000	3,954	(6,047)	39.5
District Total	540,000	569,379	29,379	105.4	565,000	633,502	68,502	112.1

DEBT SERVICE FUND

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

The district issued \$152.6M in new UTGO bonds in November, 2014. This new issue allowed the District to pay off the Bond Anticipation Note (BAN), which was due in December, 2014, and convert the BAN's remaining principal balance into permanent long-term debt. Assessed values in the District have increased enough that restructuring the BAN into permanent debt was feasible. The 2014 UTGO also included \$80M in additional funds for the Capital Project Fund's voter approved projects.

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

For 2014-15, the following is the schedule of long-term debt:

Debt Service Fund - Schedule of Long-Term Debt For the Fiscal Year Ending August 31, 2015						
Bonds and Contracts Payable	Beginning Balance	Additions	Reductions	Ending Balance	Amount Due In One Year	
2005 Refunding of 2001 UTGO	\$ 122,965,000	\$ -	\$ 12,450,000	\$ 110,515,000	\$	13,470,000
2012 Refunding of '03,05,05A UTGO's	78,475,000	-	5,905,000	72,570,000		5,785,000
2013 Bond Anticipation Note	98,865,000	-	98,865,000	-		-
2014 UTGO	-	152,625,000	-	152,625,000		16,025,000
Total Bonds Payable	\$ 300,305,000	\$ 152,625,000	\$ 117,220,000	\$ 335,710,000	\$	35,280,000

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

Run Date: December 18, 2015
Run Time: 11:29 am
Report ID: TS160.v5

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
Debt Service Fund As Of: August 31, 2015

	<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>
Resources Available					
Restricted FB					
830: Restricted for Debt Service	7,810,000	9,374,148	1,564,148	120.0	96.6
Total Restricted FB	<u>7,810,000</u>	<u>9,374,148</u>	<u>1,564,148</u>	<u>120.0</u>	<u>96.6</u>
Total Beginning Fund Balance	<u>7,810,000</u>	<u>9,374,148</u>	<u>1,564,148</u>	<u>120.0</u>	<u>96.6</u>
Revenue					
1 - Local Taxes	37,319,310	42,648,706	5,329,396	114.3	109.6
2 - Local Non-Tax	7,500	20,199	12,699	269.3	48.8
9 - Other Financing Sources	93,365,000	94,365,000	1,000,000	101.1	100.0
Total Revenue	<u>130,691,810</u>	<u>137,033,905</u>	<u>6,342,095</u>	<u>104.9</u>	<u>109.5</u>
Total Resources Available	<u>138,501,810</u>	<u>146,408,052</u>	<u>7,906,242</u>	<u>105.7</u>	<u>107.0</u>
Uses of Resources					
Expenditures					
728: Principal Payments	117,220,000	117,220,000	0	100.0	100.0
730: Interest Payments	10,014,325	13,671,246	(3,656,921)	136.5	100.0
790: Contractual Services - Other	500,000	163	499,837	0.0	0.2
Total Expenditures	<u>127,734,325</u>	<u>130,891,410</u>	<u>(3,157,085)</u>	<u>102.5</u>	<u>98.7</u>
Total Uses of Resources	<u>127,734,325</u>	<u>130,891,410</u>	<u>(3,157,085)</u>	<u>102.5</u>	<u>98.7</u>
Ending Fund Balance	<u>10,767,485</u>	<u>15,516,643</u>	<u>4,749,158</u>	<u>144.1</u>	<u>148.4</u>

Run Date: November 05, 2015
Run Time: 4:09 pm
Report ID: TS156.v4

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account
DFG/LTDG Fund August 31, 2015



<u>State Account</u>	<u>Prior Year</u>	<u>Prior Year</u>	<u>Over Budget</u>	<u>%</u>	<u>Current Year</u>	<u>Current Year</u>	<u>Over Budget</u>	<u>%</u>
<u>District Account</u>	<u>Adopted</u>	<u>Year to Date</u>	<u>(Under)</u>	<u>Received</u>	<u>Adopted</u>	<u>Year to Date</u>	<u>(Under)</u>	<u>Received</u>
	<u>Budget</u>	<u>Actual</u>			<u>Budget</u>	<u>Actual</u>		
1 - Local Taxes								
11000: Local Property Tax	30,609,000	33,534,564	2,925,564	109.6	37,319,310	42,648,706	5,329,396	114.3
1 - Local Taxes	30,609,000	33,534,564	2,925,564	109.6	37,319,310	42,648,706	5,329,396	114.3
2 - Local Non-Tax								
23000: Investment Earnings	15,000	7,315	(7,685)	48.8	7,500	20,199	12,699	269.3
2 - Local Non-Tax	15,000	7,315	(7,685)	48.8	7,500	20,199	12,699	269.3
9 - Other Financing Sources								
91000: Sale of Bonds	0	0	0	100.0	93,365,000	0	(93,365,000)	0.0
96000: Sale of Refunding Bonds	0	0	0	100.0	0	94,365,000	94,365,000	100.0
9 - Other Financing Sources	0	0	0	100.0	93,365,000	94,365,000	1,000,000	101.1
District Total	30,624,000	33,541,879	2,917,879	109.5	130,691,810	137,033,905	6,342,095	104.9

APPENDIX A

Year-End Financial 2014-15			
	(1) Budget	(2) Actual	(3) Variance (1) vs. (2)
Beginning Fund Balance	\$ 31,385,504	\$ 32,527,540	\$ 1,142,036
Revenue	352,757,091	354,927,017	2,169,926
Other Financing Sources	<u>1,500,000</u>	<u>390,576</u>	<u>(1,109,424)</u>
Total Resources Available	385,642,595	387,845,134	2,202,539
Expenditures	363,959,013	347,088,682	16,870,331
Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>
Total Use of Resources	363,959,013	347,088,682	16,870,331
Ending Fund Balance	<u>\$ 21,683,582</u>	<u>\$ 40,756,452</u>	<u>\$ 19,072,869</u>
Detail of Ending Fund Balance			
Nonspendable - Inventory & Prepaid Items	2,453,324	3,336,215	882,891
Committed to Debt & Fiscal Management	13,789,254	14,184,280	395,026
Committed to Encumbrances	395,277	627,218	231,941
Committed to Contingencies	1,000,000	1,000,000	-
Restricted for Carryover	500,000	716,647	216,647
Restricted for Debt Service	36,522	36,523	1
Assigned to Carryover	150,000	4,177,037	4,027,037
Assigned to Curriculum & Instruction	-	5,322,060	5,322,060
Assigned to Future Operations	3,359,205	11,356,471	7,997,266
Unassigned Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balance	<u>\$ 21,683,582</u>	<u>\$ 40,756,452</u>	<u>\$ 19,072,869</u>

APPENDIX B

Tacoma Public Schools Curriculum and Instruction - Schedule of Expenditures

BRC	Description	Actual Expenditures to Date										Total Expenditures
		2005-2006	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-12	2012-13	2013-14	2014-15	
700	Curriculum Direction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
708	Technology Training	41,785	(551)	-	-	-	-	-	-	-	-	1,426,810
709	Elem Curriculum Support	(835)	-	-	-	-	-	-	-	-	-	1,781,251
710	General	(24,468)	6,223	-	-	-	-	-	-	-	-	7,142,305
711	Mathematics K-12	18,232	1,932,657	893,920	467,135	353,203	2,135,313	500,948	1,243,062	1,522,856	1,755,080	18,339,736
712	Social Studies K-12	13,296	11,902	253,586	44,626	1,138,574	72,305	12,552	132,762	8,411	39,144	3,580,367
713	Fine Arts	3,477	30,520	49,393	90,252	193,212	61,971	56,300	63,464	612,336	82,657	2,672,527
714	Second Language	216,465	116,816	43,207	67,548	37,926	38,685	57,943	15,044	14,970	42,106	1,596,320
715	Library Services	94,281	408	-	-	-	-	-	1,663,415	4,434	133,354	3,482,395
716	Textbook Depository								-	-	-	-
717	Across Curriculum Teams								-	-	142,488	156,305
718	Literacy K-12	448,220	146,750	3,619,053	153,865	245,522	528,743	395,364	1,017,815	1,360,962	890,769	14,721,218
719	Assessment	106,700	115,527	140,559	142,249	127,624	147,756	108,858	149,753	37,943	155,078	1,971,846
720	Science K-12	162,495	264,618	239,350	151,093	190,655	179,173	187,135	275,670	396,280	439,806	8,237,295
722	Guidance								-	-	-	30,018
723	Professional Library	7,423	5,289	-	-	-	-	-	-	-	-	50,406
743	Health	14,821	9,666	6,098	7,427	8,088	9,125	16,376	62,946	24,021	75,505	447,886
743	Physical Education											195,992
743	Kindergarten											12,049
743	Middle School Advisory											831
	Credit for Receipts											-
	Transfr to Highly Capable											120,000
	Management Adjustment											(3,405,070)
	Adoptions	1,101,892	2,639,825	5,245,166	1,124,195	2,294,804	3,173,072	1,335,474	4,623,933	3,982,213	3,755,987	62,560,487
710	Debt Service											5,591,620
716	Textbook Depository	47,118	53,472	62,299	(25,564)	(8,472)	(748)	15,785	(33,758)	31,795	15,156	3,422,692
717	Promotion Policy	-	-	-	-	-	-	-	-	-	-	1,983,884
	Other	47,118	53,472	62,299	(25,564)	(8,472)	(748)	15,785	(33,758)	31,795	15,156	10,998,196
	Total	\$1,149,010	\$2,693,297	\$5,307,465	\$1,098,631	\$2,286,332	\$3,172,324	\$1,351,259	\$4,590,175	\$4,014,008	\$3,771,143	\$73,558,683
	Optional Training Days	4	4	4	4	4	4	4	4	3	3	

Optional Days	1,220,427	1,330,450	1,297,465	1,682,603	1,736,663	1,241,947	745,864	936,170	923,906	326,316	
Total	\$2,369,437	\$4,023,747	\$6,604,930	\$6,604,930	\$4,022,995	\$4,528,283	\$2,097,123	\$5,526,345	\$4,937,914	\$4,097,459	

**GRANT ACTIVITY FOR 2014-2015
AS OF AUGUST 2015**

PROGRAM NAME	PROGRAM NUMBER	CURRENT GRANT AMOUNT	LOCAL SUPPORT	FUNDS AVAILABLE	INDIRECT COST	DIRECT COSTS	LOCAL SUPPORT COSTS	TOTAL DIRECT INDIRECT & LOCAL SUPPORT COSTS	VARIANCE FAVORABLE (UNFAVORABLE)
ARRA - School Improvement 13-14	12504	29,833		29,833	122	2,818		2,940	26,893
BECCA	01030	126,533		126,533		25,018		25,018	101,515
Flow Through 14-15	24505	6,337,609		6,337,609	294,134	5,978,332		6,272,466	65,143
Supp Serv Presch Handicap Children	24515	259,447		259,447	11,919	242,255		254,174	5,273
Safety Net	24565	721,137		721,137		704,916		704,916	16,221
Safety Net - State	21560	957,798		957,798		958,627		958,627	(829)
Spec Ed Impact Aid	29000	556		556		556		556	
Carl Perkins Program Improvement	38505	291,498		291,498	11,195	227,539		238,734	52,764
CTE Skills Center Trade & Industries	45640	5,000		5,000		5,112		5,112	(112)
School Improvement - Cohort III	51404	2,320,027		2,320,027		2,273,823		2,273,823	46,204
Title I Carry over	51505	2,373,070		2,373,070	111,280	2,261,790		2,373,070	
Title I 14-15	51505	8,947,289		8,947,289	350,160	7,117,076		7,467,236	1,480,053
Title X, Part C Education for Homeless	51535	38,250		38,250	1,670	33,942		35,612	2,638
Title I-Part D-N & D Remann Hall	51605	113,430		113,430	4,445	90,352		94,797	18,633
ESEA Priority School-Arlington	51635	30,000		30,000	1,055	21,441		22,496	7,504
ESEA Focus School-Birney	51635	20,000		20,000	695	14,151		14,846	5,154
ESEA Priority School-Blix	51635	30,000		30,000	1,404	28,560		29,964	36
ESEA Priority School-Edison	51635	30,000		30,000	1,107	22,512		23,619	6,381
ESEA Priority School-Lyon	51635	30,000		30,000	1,008	20,511		21,519	8,481
ESEA Focus School-Mann	51635	20,000		20,000	920	18,728		19,648	352
ESEA Priority School-McCarver	51635	30,000		30,000	762	15,508		16,270	13,730
ESEA Focus School-Whitman	51635	20,000		20,000	791	16,097		16,888	3,112
ESEA Priority School-Giaudrone	51635	30,000		30,000	1,406	28,594		30,000	
ESEA Focus School-Baker	51635	20,000		20,000	814	16,565		17,379	2,621
ESEA Priority School-Jason Lee	51635	30,000		30,000	877	17,847		18,724	11,276
ESEA Priority School-Oakland	51635	30,000		30,000	865	17,595		18,460	11,540
Title II Pt. A -CSR/Prof Develop	52475	1,874,629		1,874,629	46,815	951,544		998,359	876,270
LAP - carryover	55500	778,761		778,761	36,518	742,243		778,761	
LAP	55500	8,110,558		8,110,558	347,208	7,057,075		7,404,283	706,275
Remann Hall	56510	553,521		553,521	26,589	565,720		592,309	(38,788)
Title I Part D Neglected & Delin.	57515	160,227		160,227	5,597	113,755		119,352	40,875
Collection of Evidence	58020	43,000		43,000	5,459	41,479		46,939	1,520
HSPE Testing	58060	12,300		12,300	34,308	538		538	46,070
Certification Bonus	58079	1,622,224		1,622,224		1,646,548		1,646,548	(24,324)
Academic Acceleration	58085	14,603		14,603					14,603
RAD (Required Action District) 14-15	58145	636,478		636,478	29,736	604,395		634,131	2,347
RAD (Required Action District) 15-16	58146	468,173		468,173	125	2,557		2,682	465,491
IB Registration Fee Reimbursement-Foss	58225	5,760		5,760		5,760		5,760	
College Readiness Initiative-AVID 14-15	58564	72,945		72,945		36,308		36,308	36,637
Nav 101 College Readiness Init.14-15	58625	92,927		92,927		71,966		71,966	20,961
Non-Title I Priority School-Geiger	58635	30,000		30,000	1,323	26,881		28,204	1,796
Ed. Leadership Intern	58655	17,120		17,120		17,939		17,939	(819)

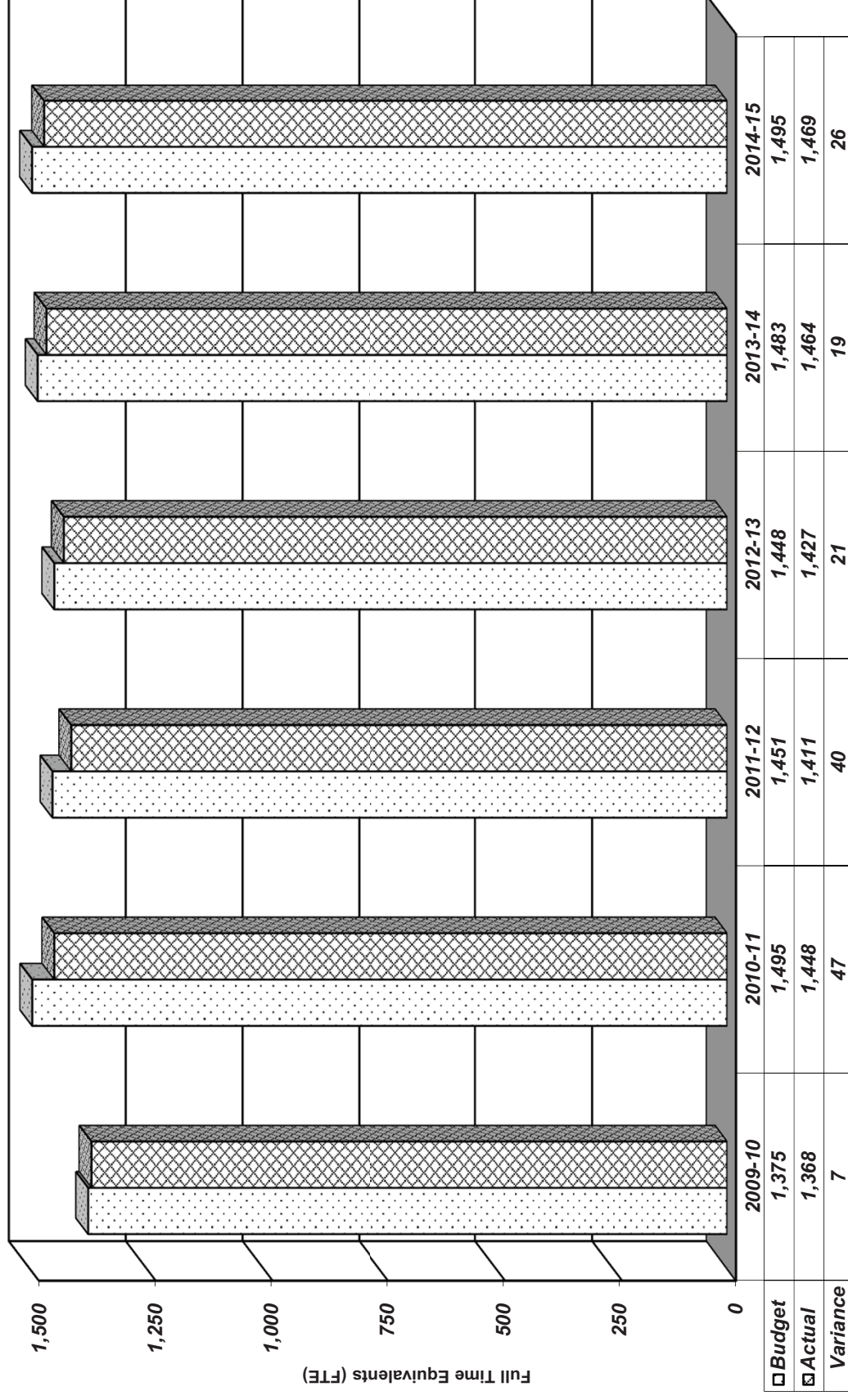
**GRANT ACTIVITY FOR 2014-2015
AS OF AUGUST 2015**

PROGRAM NAME	PROGRAM NUMBER	CURRENT GRANT AMOUNT	LOCAL SUPPORT	FUNDS AVAILABLE	INDIRECT COST	DIRECT COSTS	LOCAL SUPPORT COSTS	TOTAL DIRECT INDIRECT & LOCAL SUPPORT COSTS	VARIANCE FAVORABLE (UNFAVORABLE)
Recruiting Washington Teachers	58665	21,250		21,250	1,012	14,465		15,477	5,773
Wa FIRST-1st Robotics Competition-Wilson	58675	2,000		2,000	130	1,870		2,000	
Wa FIRST-1st Robotics Competition-SAMI	58675	3,000		3,000	196	2,804		3,000	
Wa FIRST-1st Robotics Competition-Giaudron	58685	800		800	52	748		800	
Wa FIRST-1st Lego League-Meeker	58685	400		400	26	374		400	
Wa FIRST-1st Lego League-Stewart	58685	800		800	52	748		800	
Wa FIRST-1st Lego League-Truman	58685	800		800				800	
Wa FIRST-1st Tech Challenge-1st Creek	58685	800		800				800	
Wa FIRST-1st Tech Challenge-Stewart	58695	1,600		1,600	105	1,495		1,600	
Wa FIRST-1st Tech Challenge-Foss	58695	1,600		1,600	105	1,495		1,600	
Wa FIRST-1st Tech Challenge-Stadium	58695	1,600		1,600	99	1,420		1,519	81
Wa FIRST-1st Tech Challenge-SOTA	58695	1,600		1,600	104	1,496		1,600	
Wa FIRST-1st Tech Challenge-SAMI	58695	1,600		1,600	104	1,496		1,600	
TPEP Teacher Training Funds	58775	140,012		140,012	6,192	125,851		132,043	7,969
Juveniles in Adult Jails	59100	100,739		100,739	1,600	37,032		38,632	62,107
Head Start Regular 13-14	61514	1,444,150		1,444,150	122,071	1,220,717		1,342,788	101,362
Head Start Regular 14-15	61515	5,125,770		5,125,770	285,573	3,173,050		3,458,623	1,667,147
Head Start Training 13-14	61524	17,870		17,870	1,324	16,546		17,870	
Head Start Training 14-15	61525	54,230		54,230	3,051	38,139		41,190	13,040
Title III Limited Eng. Prof 14-15	64505	696,226		696,226	4,841	242,101		246,942	449,284
Transitional Bilingual	65000	2,844,309		2,844,309		2,844,309		2,844,309	
Transitional Bilingual	65000		1,532,492	1,532,492			1,066,157	1,066,157	466,335
Indian Education 14-15	68505	121,374		121,374	5,689	115,685		121,374	
Indian Education 15-16	68506	144,289		144,289	1,495	25,153		26,648	117,641
District Conferences	69200	8,042	6,490	14,532		287	6,490	6,777	7,755
Summer School-Tuition Delong	73010	11,399	540	11,939		10,890	540	11,430	509
Summer School-Tuition	73XXX	160	39,611	39,771		160	39,611	39,771	
Summer School-State	73XXX		500,000	500,000			404,469	404,469	95,531
Highly Capable	74000	271,317		271,317		271,317		271,317	
Highly Capable	74000		596,460	596,460			532,122	532,122	64,338
Montessori - Tuition Preschool	79010		599,086	599,086			500,590	500,590	98,496
Healthy Schools Program-Stadium	79075	3,000		3,000		2,912		2,912	88
ECEAP 14-15	79105	895,209		895,209		1,104,230		1,104,230	(209,021)
ECEAP 15-16	79106	1,113,600		1,113,600		17,519		17,519	1,096,081
EDGE Foundation	79135	70,000		70,000		18,749		18,749	51,251
City of Tacoma - Truancy TPD	79165		48,000	48,000			48,014	48,014	(14)
Youth America Service-1st Creek	79171	499		499		499		499	
Youth America Service-1st Creek	79172	48		48		48		48	
Army ROTC - Apportionment	79205		218,002	218,002			231,900	231,900	(13,898)
Army ROTC	79205	103,695		103,695		103,695		103,695	
Refugee Child School Impact	79225	11,675		11,675		11,675		11,675	
Navy ROTC - Apportionment	79265		122,511	122,511			128,533	128,533	(6,022)
Navy ROTC	79265	67,931		67,931		67,931		67,931	

**GRANT ACTIVITY FOR 2014-2015
AS OF AUGUST 2015**

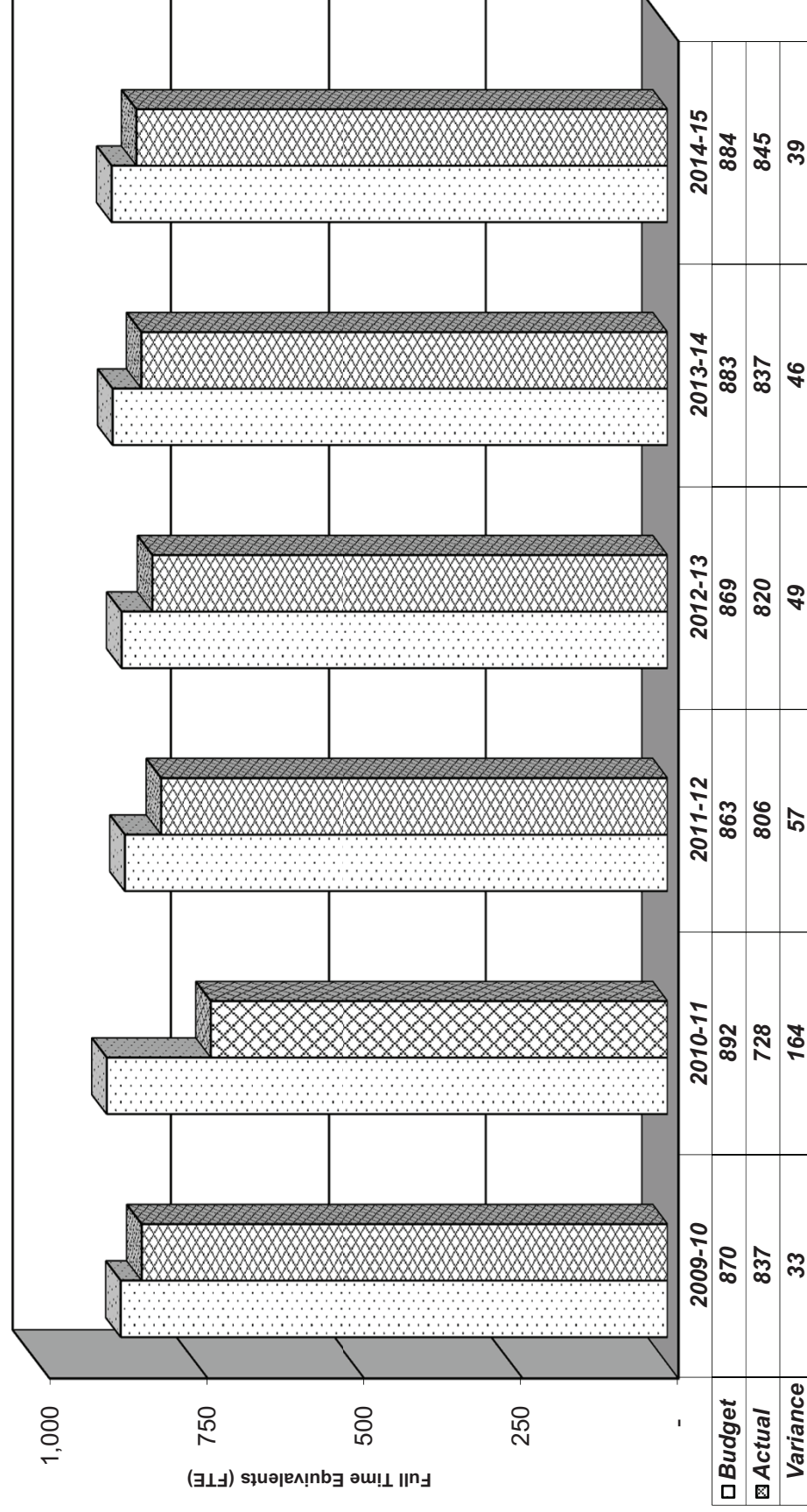
PROGRAM NAME	PROGRAM NUMBER	CURRENT GRANT AMOUNT	LOCAL SUPPORT	FUNDS AVAILABLE	INDIRECT COST	DIRECT COSTS	LOCAL SUPPORT COSTS	TOTAL DIRECT INDIRECT & LOCAL SUPPORT COSTS	VARIANCE FAVORABLE (UNFAVORABLE)
Navy Start-Up Account	79270	1,620		1,620		1,169		1,169	451
Navy ROTC/Orient-Uniform	79295	7,942		7,942		7,942		7,942	
Community Preschool	79310		1,181,060	1,181,060			1,181,060	1,181,060	
Community Preschool	79310		120,731	120,731			5,156	5,156	115,575
City of Tacoma Mini-grants 2014-15	79335	8,188		8,188		4,252		4,252	3,936
Gates AP/IB Support	79345	50,000		50,000		28,249		28,249	21,751
EECAP USDA Meals/Snacks	79385	16,783		16,783		14,066		14,066	2,717
Washington STEM	79441	284		284					284
Family Literacy Project-CenturyLink	79453	11,500		11,500					11,500
Muckelshoot Indian Tribe	79464	7,500		7,500		7,428		7,428	72
Tacoma Truancy Center	79495								
Tacoma Truancy Center	79495		60,617	60,617			48,166	48,166	12,451
Air Force ROTC - Apportionment	79505		110,668	110,668			123,543	123,543	(12,875)
Air Force ROTC	79505	62,835		62,835		62,835		62,835	
Air Force ROTC-Discretionary	79518	162		162		162		162	
Air Force ROTC Tuition	79520		226	226		226		226	
Marines-Apportionment	79535		85,660	85,660			120,410	120,410	(34,750)
Marines ROTC	79535	66,311		66,311		66,311		66,311	
Kinder Café - Lister	79555	283		283		158		158	125
City of Tacoma-Ladies First Program	79573	10,993		10,993		14,490		14,490	(3,497)
Curriculum Fundraising	79580		649,050	649,050			508,147	508,147	140,903
Read 2 Me (formerly Werlin)	79590		42,247	42,247			31,840	31,840	10,407
Puyallup Tribe of Indians Donation Yr 7	79614		100,000	100,000			59,456	59,456	40,544
McKinney-Vento Workforce Project	79623	69,352		69,352		1,667		1,667	67,685
McKinney-Vento Workforce Project	79625	184,600		184,600		149,470		149,470	35,130
WaKIDS - PSES	79655	2,400		2,400		1,705		1,705	695
WaKIDS - PSES	79655	23,344		23,344		22,720		22,720	624
Core to College - TCC	79665	45,000		45,000		16,522		16,522	28,478
Partners in Science Suppl Program-Murdock	79685	7,000		7,000					7,000
Lincoln Center Intelligence + Char.	79693	41,555		41,555	569	15,265		15,834	25,721
Lincoln Center Extended Day Supp.	79733	10,311		10,311					10,311
UWT-Dual Track TELL Program	79744	23,081		23,081		23,081		23,081	
UWT-Dual Track TELL Program	79745	43,560		43,560		43,560		43,560	
The Greater Tacoma Community Foundation	79754	6,232		6,232		2,897		2,897	3,335
Hilltop Artists	79780		172,184	172,184			172,184	172,184	
GRADS - Early Achievers	79795	10,000		10,000	426	8,656		9,082	918
Tacoma Whole Child Initiative	79815	404,482		404,482		10,990		10,990	393,492
Arts Collaboration	79850		31,425	31,425			22,611	22,611	8,814
Categorical-State	79000	1,407,605		1,407,605					1,407,605
Comm Food Serv Program	89150	124,801		124,801		124,018		124,018	783
School Safety Allocation	97580		2,617,225	2,617,225			2,553,713	2,553,713	63,512
GRAND TOTAL		53,265,822	8,874,052	62,139,874	1,725,356	42,149,492	7,790,394	51,665,242	10,474,632

Basic Education Certificated Staffing History



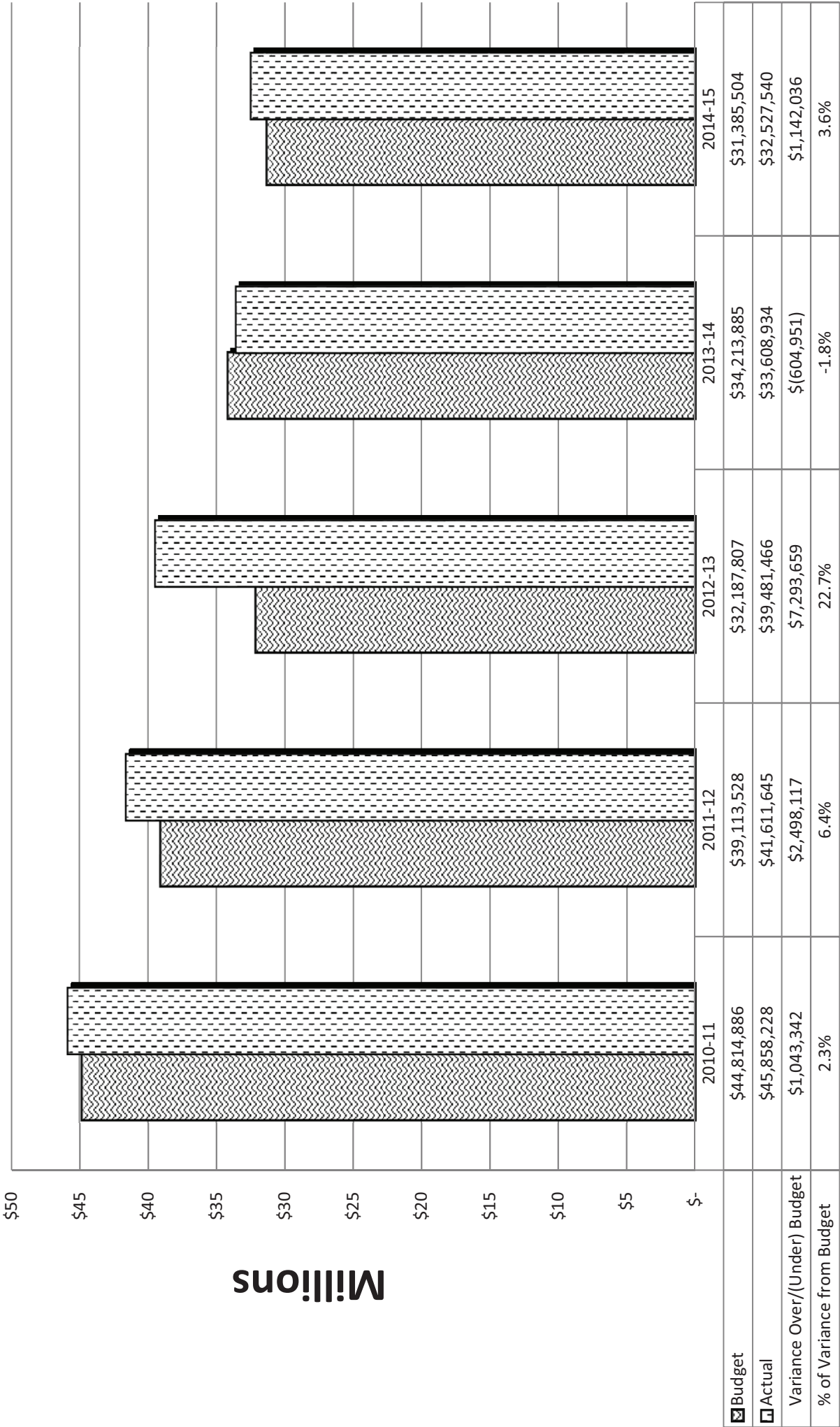
(Basic Ed includes the following programs: 01.XXX, 02.XXX and 97.XXX only.)

Basic Education Classified Staffing History

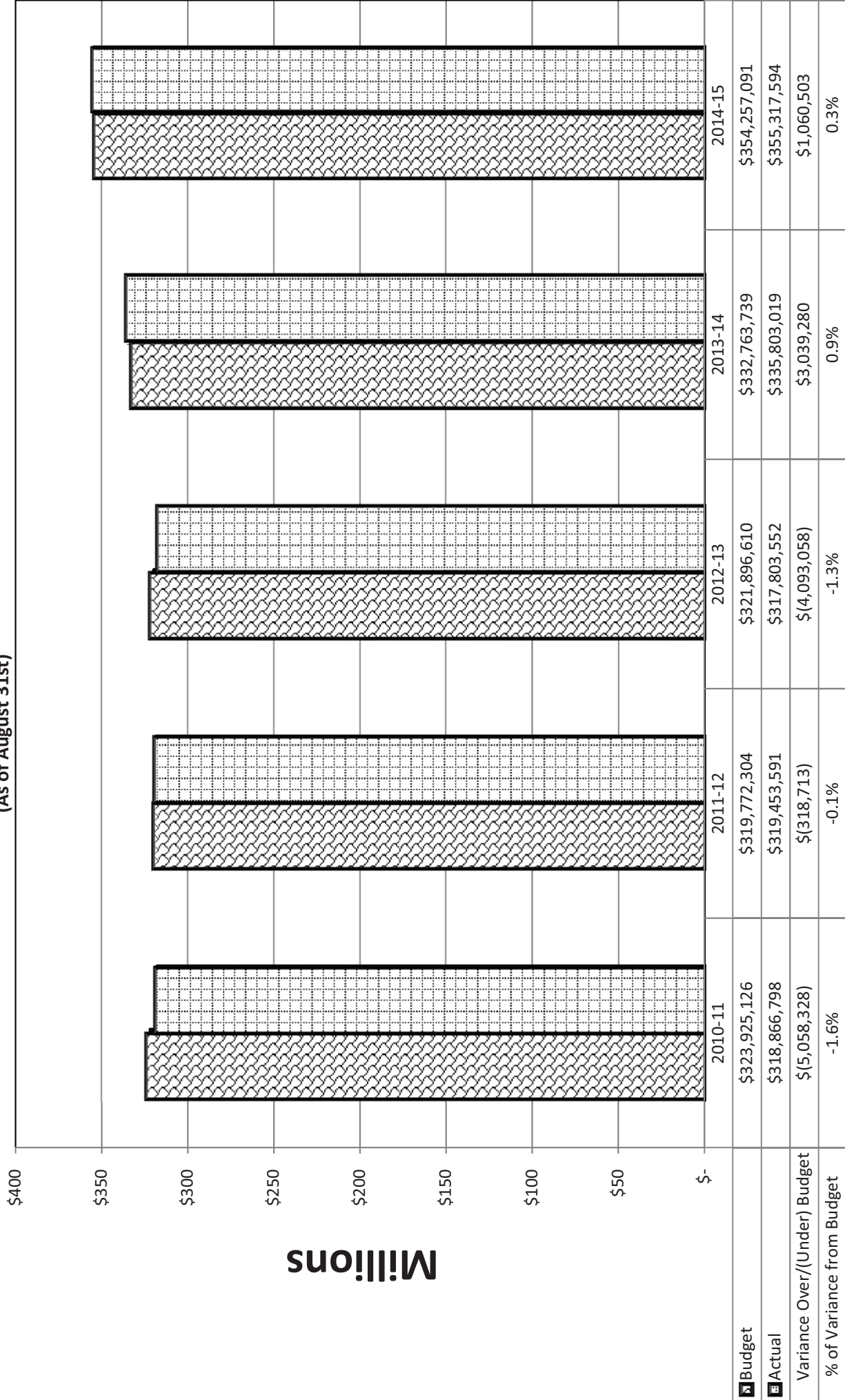


(Basic Ed includes the following programs: 01.XXX, 02.XXX and 97.XXX only.)

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

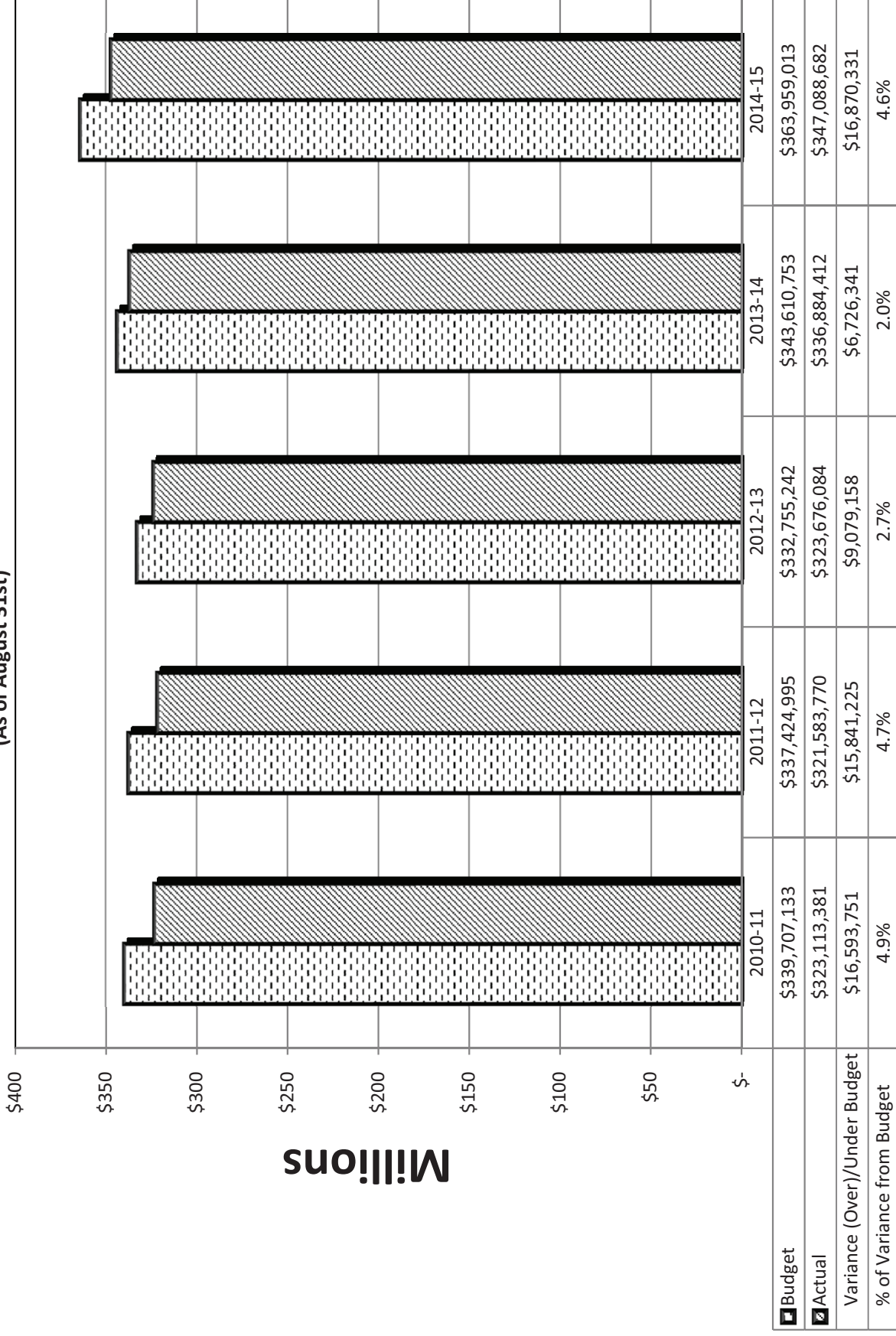


5 - Year Trend General Fund Budget vs. Actual Revenues (As of August 31st)

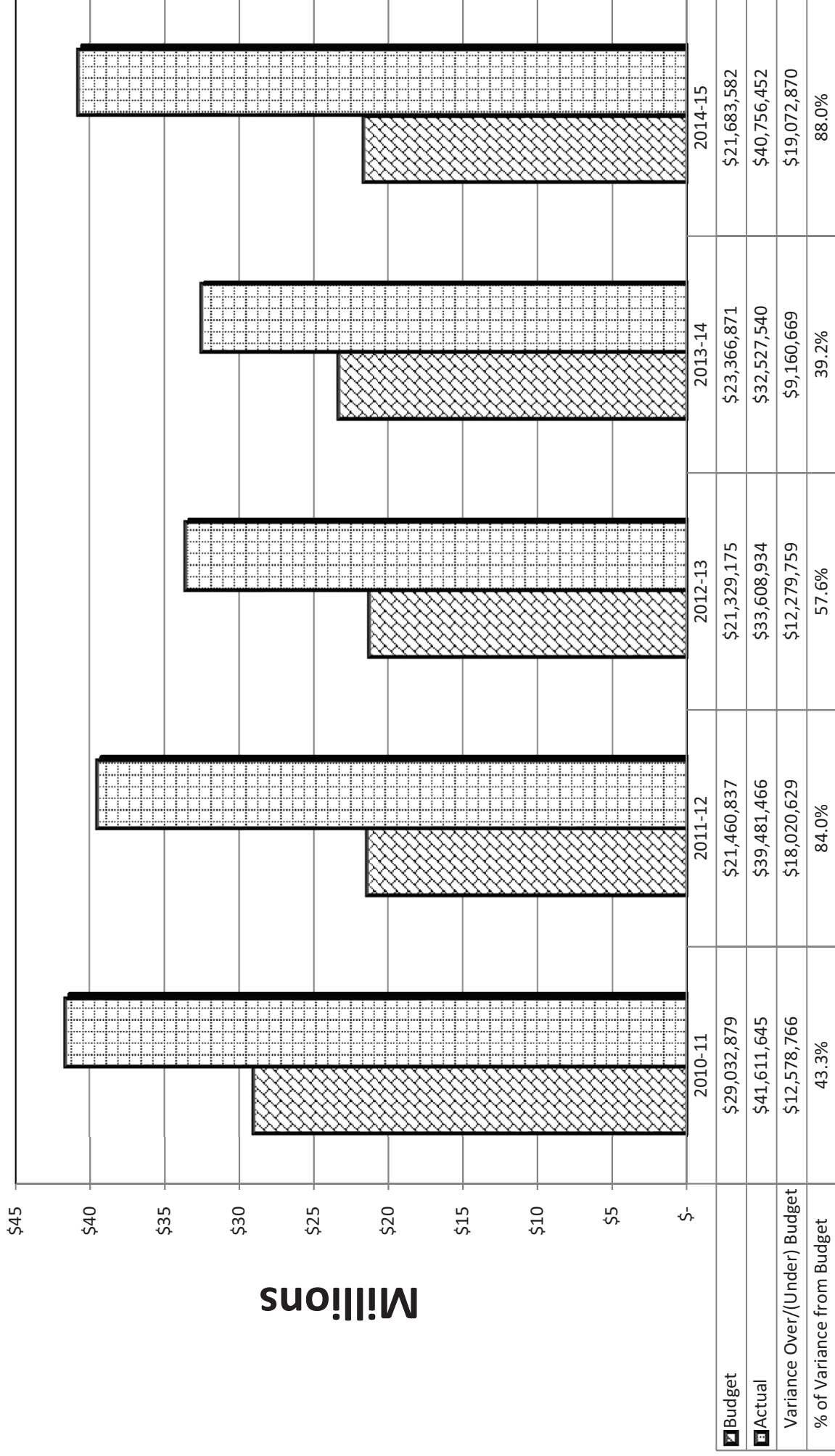


5 - Year Trend General Fund Budget vs. Actual Expenditures

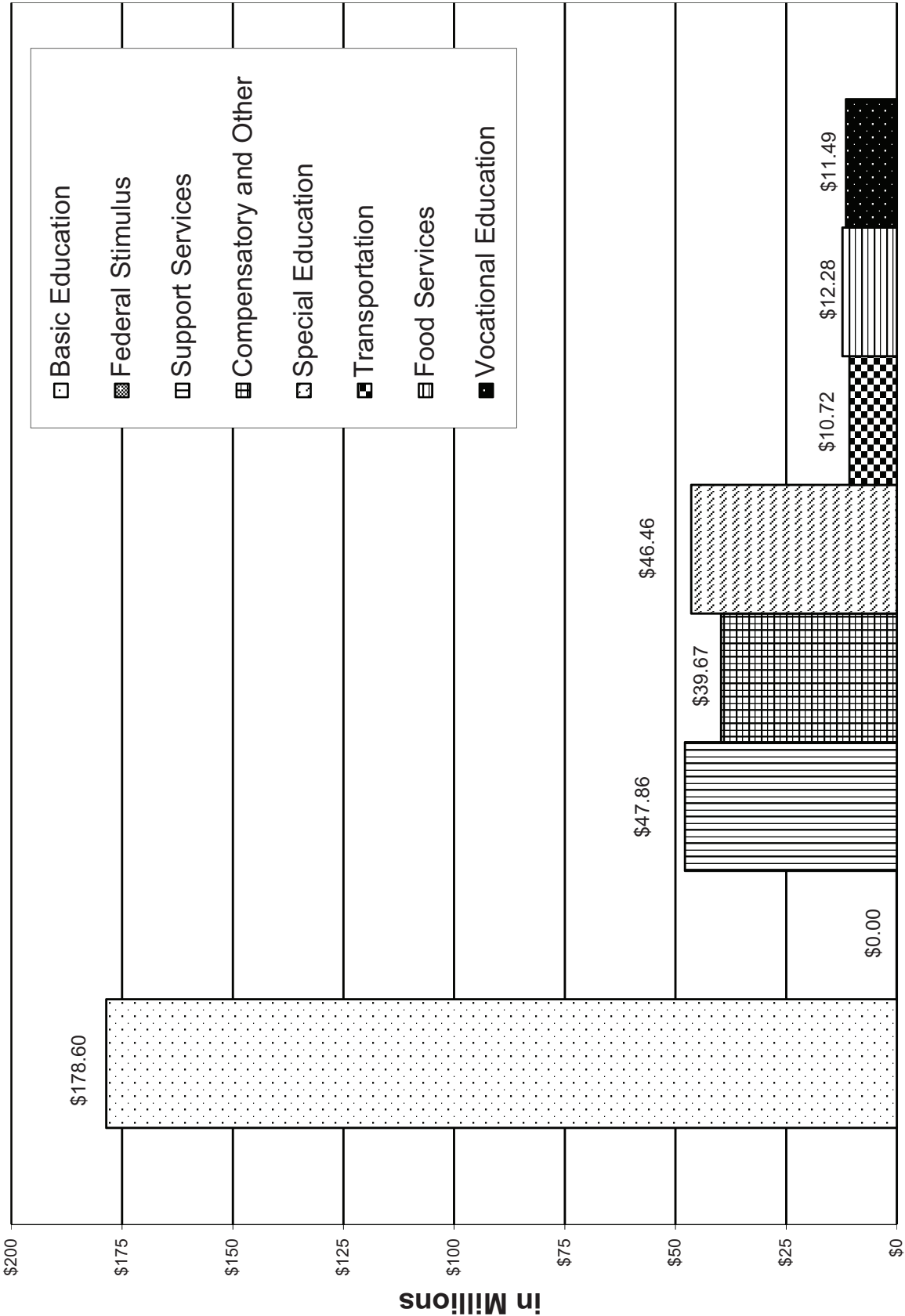
(As of August 31st)



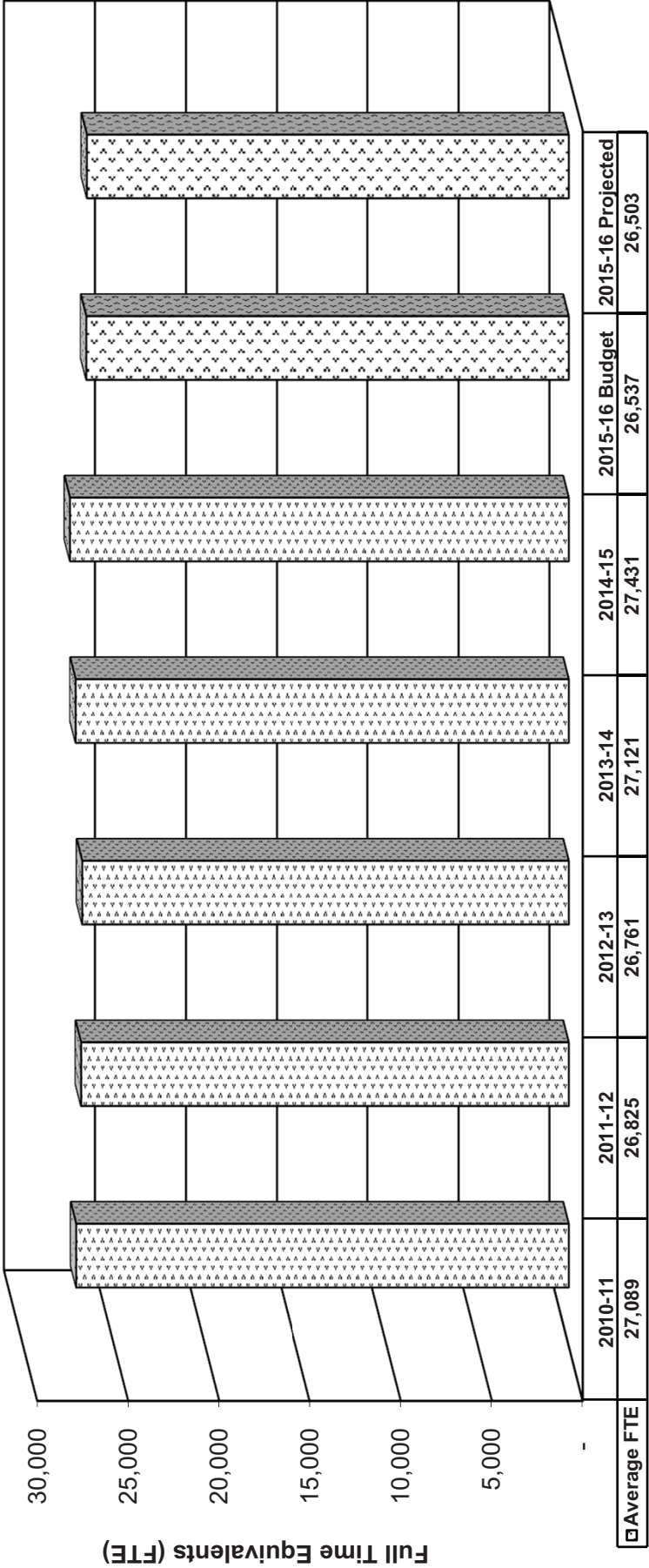
5 - Year Trend General Fund Ending Fund Balance (As of August 31st)



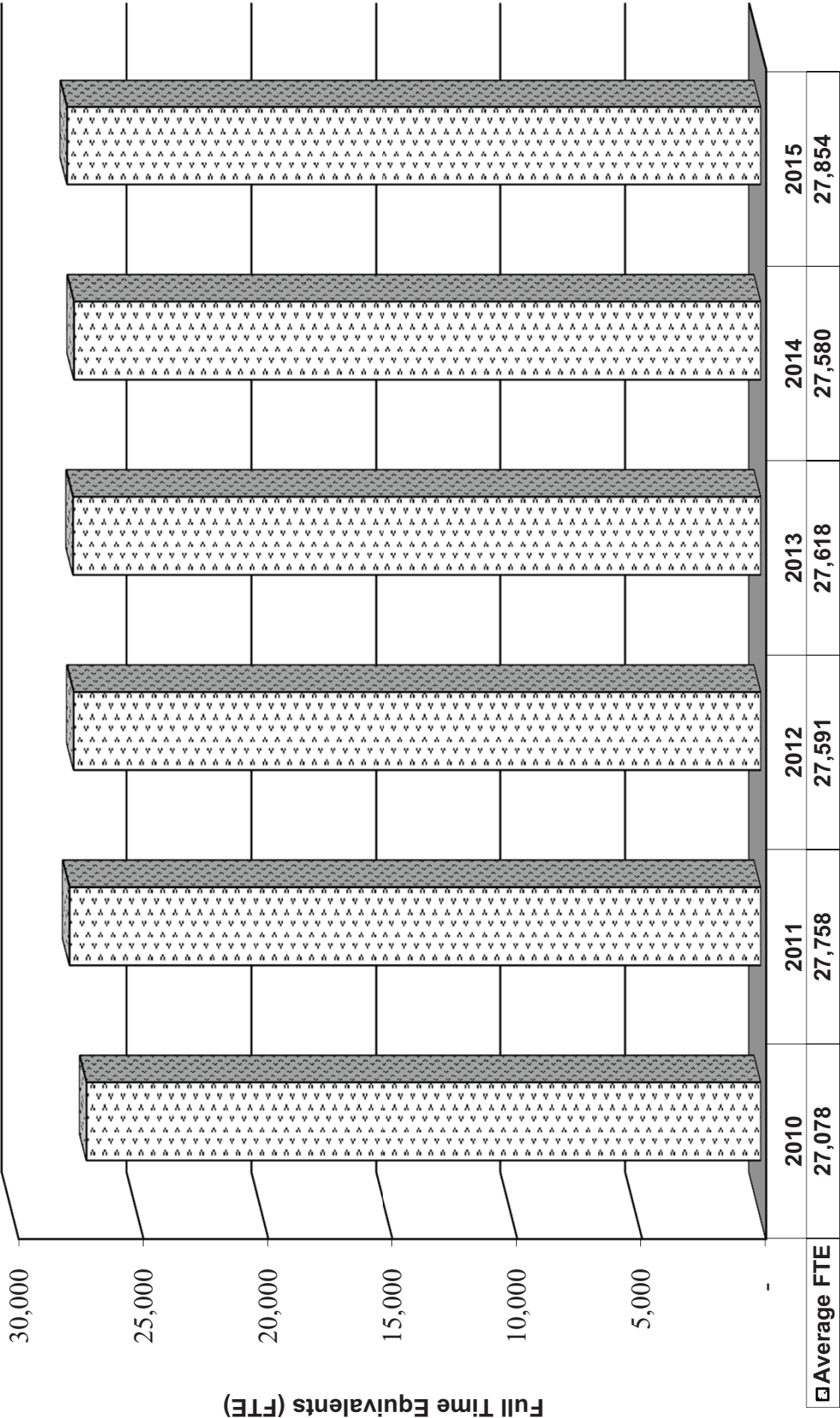
2014-15 General Fund Expenditures by Program



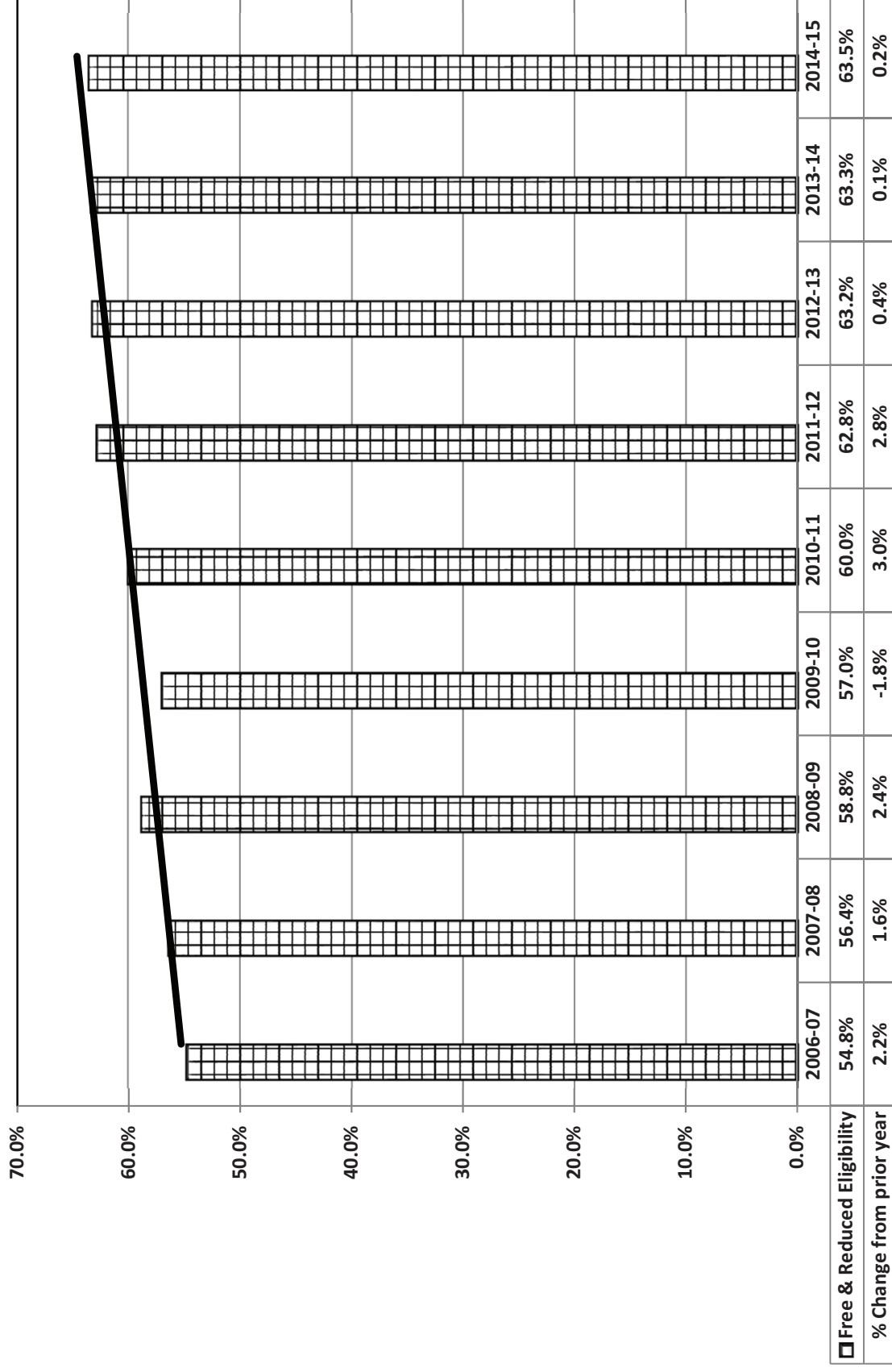
K-12 Enrollment History **Fiscal Year Average** (excludes funded full-day Kindergarten)



K-12 Enrollment History Oct 1st Count



Free & Reduced Price Meal Eligibility



Staffing History

