

2016-2017 Third Quarter Financial Report

September 1, 2016 - May 31, 2017

(Unaudited)

Tacoma School District No. 10

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

2016 – 2017

THIRD QUARTER FINANCIAL REPORT
for
TACOMA PUBLIC SCHOOLS

Financial Operations through: May 31, 2017

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Report Prepared by Finance Department
Allison Deskins, Senior Financial Analyst

Date: June 20, 2017

To: Board of Directors

From: Rosalind Medina, Chief Financial Officer 

Re: Third Quarter Unaudited Financial Report 2016-17

INTRODUCTION

This financial report is broken down into the following sections:

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

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

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

GENERAL FUND SUMMARY

Table 1 displays a comparison of summary financial data through the period ending May 31 for fiscal years 2015-16 and 2016-17. Specific variances are explained in the body of this report.

Table 1

General Fund Comparison for the fiscal period ended		May 31, 2016	May 31, 2017	Variance Higher/(lower)
Beginning Fund Balance	\$	40,756,452	\$ 43,251,597	\$ 2,495,145
Revenue		297,873,697	302,151,476	4,277,779
Other Financing Sources		66,883	50,955	(15,927)
Total Resources Available		338,697,032	345,454,028	6,756,997
Expenditures		278,628,066	293,996,747	15,368,680
Other Financing Uses		-	-	-
Total Use of Resources		278,628,066	293,996,747	15,368,680
Ending Fund Balance	\$	60,068,966	\$ 51,457,282	\$ (8,611,685)

REVENUE and OTHER FINANCING SOURCES

COMPARISON OF CURRENT YEAR VS. PREVIOUS YEAR ACTUAL

General fund revenue and other financing sources for the third quarter were \$302,202,431. This was \$4,261,852 (+1.4%) more than last year at this time. This variance was due to a combination of changes in the nine sources of revenue and is described in the following paragraphs. Revenue from all nine sources and the increases or decreases from last year are summarized in **Table 2**.

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Table 2

<u>Revenue and Other Financing Sources Comparison by Year</u>					
Revenue Source	Through May 2016	Percent of Total	Through May 2017	Percent of Total	Variance higher/(lower)
Local Taxes	\$ 84,987,425	28.52%	\$ 85,134,224	28.17%	\$ 146,799
Local Non-Tax	5,433,528	1.82%	6,320,779	2.09%	887,251
State, General Purpose	142,109,946	47.70%	145,916,215	48.28%	3,806,269
State, Special Purpose	37,007,208	12.42%	37,213,594	12.31%	206,386
Federal, General Purpose	255,039	0.09%	232,275	0.08%	(22,764)
Federal, Special Purpose	25,773,818	8.65%	25,257,662	8.36%	(516,156)
Revenue - Other Districts	1,567,701	0.53%	1,247,619	0.41%	(320,082)
Revenue - Other Agencies	739,032	0.25%	829,108	0.27%	90,076
Revenue - Other Financing	66,883	0.02%	50,955	0.02%	(15,928)
Total Revenue	\$ 297,940,580	100.00%	\$ 302,202,431	100.00%	\$ 4,261,852

Local Tax revenues consist of tax receipts from the local maintenance and operation levies. Local tax revenues increased \$146,799 (+0.2%) compared to this time last year. This variance reflects a difference in the timing of when revenue was collected last year compared to this year. This revenue will increase due to increases in the levy base (i.e., certain State and Federal revenues) used to calculate the 2015 levy verses the 2016 levy; thereby increasing the actual revenue from year to year.

Local non-tax revenues consist of student lunch receipts, sales from vocational programs, tuition for extended day kindergarten and summer school, interest earned from the investment of available cash, and several other small sources.

Revenues in this category increased \$887,251 (+16.3%) compared to this time last year. This variance is the result of the following:

- \$359,130 increase from unassigned local non- tax support. This includes any funds from which a specific revenue account is not provided.
- \$237,559 increase from tuition collected from unsponsored foreign exchange students
- \$117,414 increase for procurement card rebates
- \$108,801 increase from timber sales at the Lincoln Tree Farm
- \$100,821 decrease from sale of supplies & services for field trips
- The remaining variance is due to smaller variances in several other programs

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

Revenue in this category increased \$3,806,269 (+2.7%) compared to this time last year. This variance is the result of the following:

- \$3,615,741 increase in apportionment due to an increase of 63 budgeted average annual enrollment FTE and changes in the SMF
- \$190,528 increase in LEA

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

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

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

Revenue in this category increased \$206,386 (+0.6%) compared to this time last year. This variance is the result of the following:

- \$509,380 increase in Special Education revenue due to an increase of 75 FTE
- \$202,052 decrease in transportation revenue due to changes in the funding allocation
- \$84,420 increase in transitional bilingual revenue due to an increase in the number of students eligible for the program

- The remaining variance is due to smaller variances in several other programs

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

Revenue in this category decreased \$516,156 (-2.0%) compared to this time last year. This variance is the result of the following:

- \$449,623 decrease in Head Start revenue due to timing differences
- \$412,707 decrease in revenue received through OSPI from federal grants intended for providing supplemental services for Special Education
- \$389,027 increase in the value of USDA commodities received
- \$327,284 reduction in free breakfast, lunch & snack reimbursement due to a decrease of students eligible for free meals
- \$242,630 increase in grants received through OSPI to assist disadvantaged students (Title I, Part A)
- \$140,592 increase for federal grants received for limited English proficiency
- \$93,397 increase in revenues received from Special Education Medicaid reimbursements
- The remaining variance is due to smaller variances in several other programs

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

Revenues in this category decreased \$320,082 (-20.4%) compared to this time last year. This variance was the result of the following:

- \$315,082 decrease in revenue from other districts for Special Education services. This variance reflects a decrease in non-resident enrollment as well as a difference in the timing of when revenue was collected last year compared to this year.
- The remaining variance is due to smaller variances in several other programs

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

Revenue in this category increased \$90,076 (+12.2%) compared to this time last year. This variance is the result of the following:

- \$76,733 increase in Early Childhood Education and Assistance Program (ECEAP) revenue
- The remaining variance is due to smaller variances in several other programs

COMPARISON OF BUDGET VS. PROJECTED

Table 3 compares budgeted and projected revenues and other financing sources for 2016-17. Projected revenue is \$392,644,221, which is \$4,574,063 (-1.2%) below budget.

Table 3

Revenue Source	<u>Projected Revenue and Other Financing Sources</u>				
	Budget	Percent of Total	Projected	Percent of Total	Variance over/(under)
Local Taxes	\$ 85,793,823	21.60%	\$ 86,270,394	21.97%	\$ 476,571
Local Non-Tax	6,363,011	1.60%	7,910,901	2.01%	1,547,890
State, General Purpose	198,109,522	49.87%	200,733,896	51.12%	2,624,374
State, Special Purpose	62,264,654	15.68%	54,520,030	13.89%	(7,744,624)
Federal, General Purpose	299,125	0.08%	296,090	0.08%	(3,035)
Federal, Special Purpose	39,412,499	9.92%	39,184,059	9.98%	(228,440)
Revenue - Other Districts	1,885,009	0.47%	1,885,009	0.48%	-
Revenue - Other Agencies	1,390,639	0.35%	1,396,093	0.36%	5,454
Revenue - Other Financing	1,700,000	0.43%	447,748	0.11%	(1,252,252)
Total Revenue	\$ 397,218,282	100.00%	\$ 392,644,221	100.00%	\$ (4,574,063)

Local Tax revenue is projected to be \$476,571 (+0.6%) above budget. This variance is the result of the following:

- The levy base for the 2016 levy is greater than estimated at the time the 2016-17 budget was developed. This variance will be due to revenue collected that had been lost in prior years due to administrative refunds. It is important to note that those collections are making up for lost revenue from previous tax years.

Local Non-Tax revenue is projected to be \$1,547,890 (+24.3%) above budget. This variance is the result of the following:

- \$797,873 projected increase from budget in tuition and fees revenue for various programs
- \$271,491 projected increase from budget in various non-tax unassigned local support

- \$225,101 projected increase from budget in sales of supplies and services for the general fundraising program
- \$118,786 projected increase from nutrition service sales
- \$112,172 projected increase from budget from timber sales
- The remaining variance is due to smaller variances in several other programs

State General Purpose revenue is projected to be \$2,624,374 (+1.3%) above budget. This variance is the result of the following:

- Apportionment revenue is projected to be over budget due to annual average enrollment, which is currently projected to be 63 FTE over budget.

State Special Purpose revenue is projected to be \$7,744,624 (-12.4%) below budget. This variance is the result of the following:

- \$8,500,000 projected decrease from budget for capacity established for unassigned special purpose revenue
- \$1,246,309 projected increase from budget in Special Education due to an estimated increase of 145 FTE over enrollment budget
- \$729,702 projected decrease from budget in Transportation operations
- \$140,543 projected decrease from budget for Remann Hall due to an anticipated decrease of 15 FTE from budget
- \$136,372 projected increase for the grant revenue received for the 2016-17 RAD allocation
- The remaining variance is due to smaller variances in several other programs

Federal Special Purpose revenue is projected to be \$228,440 (-0.6%) below budget. This variance is the result of the following:

- \$967,250 projected decrease from budget for the Title 1 Disadvantage program
- \$922,249 projected decrease from budget in Nutrition Services due to less participation in the free and reduced breakfast and lunch programs
- \$398,069 projected increase from budget for the Head Start program
- \$290,256 projected increase from budget for supplemental revenue for Special Ed
- \$287,608 projected increase for Title II-A funding to improve teacher quality
- \$271,204 projected increase from budget from Nutrition Services for USDA Commodities
- \$184,973 projected increase for SPED Medicaid matching
- \$128,595 projected increase from budget for limited English proficiency
- The remaining variance is due to smaller variances in several other programs

Revenue from other financing is projected to be \$1,252,252 (-73.7%) under budget. This variance is the result of the following:

- \$1,332,405 projected decrease from budget for district wide operating transfers from the capital projects fund
- The remaining variance is due to smaller variances in several other programs

EXPENDITURES

COMPARISON OF CURRENT YEAR VS. PREVIOUS YEAR ACTUAL

General fund expenditures through the second quarter were \$293,996,747. This was an increase of \$15,368,680 (+5.5%) from last year at this time. Expenditures by object and variances from the previous year are summarized in **Table 4**.

Table 4

<u>Expenditure and Other Financing Uses Comparison by Year</u>					
Expenditure Objects	Through May 2016	Percent of Total	Through May 2017	Percent of Total	Variance higher/(lower)
Certificated Salaries	\$ 124,799,802	44.79%	\$ 133,792,564	45.51%	\$ 8,992,762
Classified Salaries	46,484,443	16.68%	50,773,551	17.27%	4,289,108
Employee Benefits	65,910,683	23.66%	69,992,105	23.81%	4,081,422
Supplies and Materials	13,417,227	4.82%	12,475,107	4.24%	(942,120)
Contractual Services	26,361,348	9.46%	25,412,445	8.64%	(948,903)
Local Mileage & Travel	909,876	0.33%	858,561	0.29%	(51,315)
Capital Outlay	744,687	0.27%	692,414	0.24%	(52,273)
Total Expenditures	\$ 278,628,066	100.00%	\$ 293,996,747	100.00%	\$ 15,368,680

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

Expenditures in this category increased \$8,992,762 (+7.2%) compared to this time last year. This variance is the result of the following:

- \$7,817,515 increase in regular salaries due to an increase of 72 FTE compared to this time last year as well as 1.8% COLA and negotiated increases
- \$949,096 increase in certificated regular subs
- \$465,227 decrease in sub release time
- \$405,547 increase in certificated extra work
- \$240,687 decrease in district directed optional days
- \$122,000 increase in certificated hard to fill positions
- \$94,722 increase in certificated class coverage
- \$88,247 increase in certificated compensated absences
- The remaining variance is due to smaller variances in several other programs

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

Expenditures in this category increased \$4,289,108 (+9.2%) compared to this time last year. This variance is the result of the following:

- \$4,540,445 increase in regular salaries due to an increase of 82 FTE compared to this time last year as well as 1.8% COLA and negotiated increases
- \$715,054 decrease in classified regular subs
- \$344,978 increase in classified overtime
- The remaining variance is due to smaller variances in several other programs

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

Expenditures in this category increased \$4,081,422 (+6.2%) compared to this time last year. This variance is the result of the following:

- \$1,697,559 increase in retirement
- \$1,194,942 increase in health insurance benefits
- \$892,467 increase in FICA/Medicare taxes
- \$279,775 increase in workers' compensation
- \$133,093 decrease in unemployment compensation
- \$95,322 increase in union benefits
- The remaining variance is due to smaller variances in several other programs

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

Expenditures in this category decreased \$942,120 (-7.0%) compared to this time last year. This variance is the result of the following:

- \$831,290 decrease in instructional technology from the purchase of HP Notebooks for the PDC/Science Resource Center last year
- \$509,948 decrease in food costs for the National School Lunch Program
- \$320,237 decrease in the purchase of new supplies and furniture for the Head Start program at Madison last year
- \$303,679 increase in fuel expenses associated with the Transportation program
- \$230,002 increase in USDA Commodities
- \$645,789 increase in C&I Literacy, including 509,246 for books that were delivered too late and were not able to be utilized in the '15-16 school year and were shifted into the current school year
- \$339,911 increase for C&I Science & Health materials from the purchase of science kits for Kindergarten – 5th grade
- \$297,873 decrease in the purchase of new supplies and furniture for the Head Start program at Madison last year
- \$182,575 increase in fuel expenses associated with the Transportation program
- \$172,183 increase in USDA Commodities
- \$115,999 decrease in food costs for the National School Lunch Program
- The remaining variance is due to smaller variances in several other programs

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

Expenditures in this category decreased \$948,903 (-3.6%) compared to this time last year. This variance is the result of the following:

- \$811,339 increase in in Other Contractual Services including:
 - \$422,484 for district-wide campus security
 - \$307,441 for district-wide grounds care & maintenance
 - \$239,541 for SOTA expenses including the downtown post office building lease and the Elements of Education contract
 - \$194,932 for contracted nursing services to fill vacancies
- \$692,791 decrease for the transportation base rate
- \$575,864 decrease from supplemental tutoring services
- 198,371 decrease for electricity costs

- \$159,937 decrease for fees paid last year for 2015 election costs
- \$158,722 decrease from software licensing
- The remaining variance is due to smaller variances in several other programs

Comparison of Budget vs. Projected

Table 5 compares budgeted and projected annual expenditures in each object category for 2016-17. Projected expenditures are \$404,085,572 which is \$2,451,864 (-0.6%) under budget.

Table 5

Expenditure Objects	<u>Projected Expenditures</u>		Projected	Percent of Total	Variance (over)/under
	Budget	Percent of Total			
Certificated Salaries	\$ 188,352,001	46.33%	\$ 183,351,771	45.37%	\$ 5,000,230
Classified Salaries	68,400,030	16.83%	67,593,709	16.73%	\$ 806,321
Employee Benefits	91,790,709	22.58%	89,992,718	22.27%	\$ 1,797,991
Supplies and Materials	19,445,654	4.78%	18,131,225	4.49%	1,314,429
Contractual Services	36,553,920	8.99%	40,320,683	9.98%	(3,766,763)
Local Mileage & Travel	961,120	0.24%	1,388,689	0.34%	(427,569)
Capital Outlay	1,034,002	0.25%	3,306,777	0.82%	(2,272,775)
Total Expenditures	\$ 406,537,436	100.00%	\$ 404,085,572	100.00%	\$ 2,451,864

Certificated and Classified Salaries are projected to be \$5,000,230 (-2.7%) and \$806,321 (-1.2%) under budget, respectively. This variance is the result of the following:

- Vacant positions or positions having been unfilled for a portion of the year, (i.e., not filling vacancies in non-essential positions, late hires, resignations, departmental reorganizations, etc.)
- Differences from budget for substitutes, overtime, staff development, teacher longevity stipends, class coverage and supplemental days
 - Certificated staffing is currently 78 FTE below budget
 - Classified staffing is currently 55 FTE below budget

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

Employee Benefits are projected to be \$1,797,991 (-2.0%) under budget. This variance is the result of the following:

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

Supplies and Materials are projected to be \$1,314,429 (-6.8%) below budget. This variance is the result of the following:

- \$4,334,560 projected savings from budget in district-wide built in supplemental and carryover allocations for supplies and materials
- \$936,358 projected overspend from budget C&I Literacy and Math for various supplies, textbooks, and equipment
- \$420,166 projected overspend in CTE Administration
- \$803,079 projected overspend from budget for grounds care & maintenance and plant operations
- \$619,463 projected overspend in nutrition services for the National School Lunch Program and USDA commodities
- \$180,843 projected overspend in district wide non-capitalized equipment
- \$125,827 projected savings in fuel expenses
- The remaining variance is due to smaller variances in several other programs

Contractual Services are projected to be \$3,766,763 (+10.3%) over budget. This variance is the result of the following:

- \$2,050,211 projected overspend for various contractual services for Special Education
- \$2,002,312 projected savings from budget in district-wide built in supplemental and carryover allocations
- \$634,781 projected overspend for grounds care & maintenance including fire protection and elevator contractual services
- \$585,640 projected overspend for Early Childhood Education
- \$672,743 projected overspend for architects & engineers
- \$658,756 projected savings in payments made for consultants
- \$636,651 projected overspend in contract transportation used for field trips, homeless and athletics
- \$491,387 projected overspend from repairs
- \$420,591 projected overspend for software licensing
- \$287,211 projected overspend for contracted nursing services to fill vacancies
- \$173,680 projected overspend in supplemental tutoring services

- \$171,764 projected overspend for registration fees
- \$123,345 projected overspend for legal services
- The remaining variance is due to smaller variances in several other programs

Local Mileage and Travel expenditures are projected to be \$427,569 (+44.5%) over budget. This variance is the result of the following:

- \$160,928 projected increase from budget in travel expenses for SOTA service and study tours to Washington DC, Cuba, Southern United States, Canada and Hawaii
- \$93,508 projected overspend for professional dues used for extended travel
- The remaining variance is due to smaller variances in several other programs

Capital Outlay expenditures are projected to be \$2,272,755 (+219.8%) over budget. This variance is the result of the following:

- \$2,500,000 projected overspend for the 9th & Broadway building improvement
- The remaining variance is due to smaller variances in several other programs

FUND BALANCE

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

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

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

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

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

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Table 6 shows a comparison of the fund balance accounts as of May 31, 2016, and May 31, 2017. The fund balance fluctuates with both the receipt of revenues and the flow of expenditures.

Table 6

<u>Fund Balance Comparison by Year</u>					
Fund Balance Descriptions for the fiscal period ended	May 2016	Percent of Revenue	May 2017	Percent of Revenue	Variance higher/(lower)
Nonspendable - Inventory & Prepaid Items	\$ 3,336,215	0.88%	\$ 4,283,413	1.08%	\$ 947,198
Committed to Debt and Fiscal Management	14,184,280	3.73%	14,635,856	3.70%	451,576
Committed to Encumbrances	627,218	0.16%	856,645	0.22%	229,427
Committed to Contingencies	1,000,000	0.26%	-	0.00%	(1,000,000)
Total Debt & Fiscal Management Fund Balance	\$ 19,147,714	5.04%	\$ 19,775,914	5.00%	\$ 628,200
Restricted for Carryover	\$ 716,647	0.19%	\$ 633,566	0.16%	\$ (83,081)
Restricted for Debt Service	36,523	0.01%	-	0.00%	(36,523)
Assigned to Carryover	4,177,037	1.10%	1,787,883	0.45%	(2,389,154)
Assigned to Curriculum & Instruction	5,322,060	1.40%	1,814,304	0.46%	(3,507,756)
Assigned to Future Operations	11,356,471	2.99%	19,239,929	4.86%	7,883,458
Restricted or Assigned Fund Balance	\$ 21,608,738	5.68%	\$ 23,475,682	5.94%	\$ 1,866,943
Total Nonspendable, Restricted, Committed and Assigned Fund Balance	\$ 40,756,452	10.72%	\$ 43,251,596	10.94%	\$ 2,495,143
Unassigned Fund Balance	\$ 19,312,514	5.08%	\$ 8,205,685	2.07%	(11,106,829)
Total Unassigned Fund Balance	\$ 19,312,514	5.08%	\$ 8,205,685	2.07%	\$ (11,106,829)
Total Fund Balance	\$ 60,068,966	15.80%	\$ 51,457,282	13.01%	\$ (8,611,684)
Revenue less other financing	\$ 380,159,503 *		\$ 395,518,282 **		

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

** 2016-17 budgeted revenue less other financing sources

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

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

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

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

- The **Assigned to Future Operations** account is established to represent management's and/or the board of director's intended use of a portion of the fund balance. This account is used as a means for accumulating resources that have been designated as a one-time source of funding to help balance the future years' operating budgets.

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

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

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

Table 7

Fund Balance Descriptions	Fund Balance				
	2016-17 Budget	Percent of Revenue	2016-17 Projected	Percent of Revenue	Variance higher/(lower)
Nonspendable - Inventory & Prepaid Items	\$ 3,336,218	0.84%	\$ 4,283,413	1.09%	\$ 947,195
Committed to Debt and Fiscal Management	14,812,478	3.75%	14,469,766	3.69%	(342,712)
Committed to Encumbrances	627,218	0.16%	856,645	0.22%	229,427
Committed to Contingencies	1,000,000	0.25%	-	0.00%	(1,000,000)
Total Debt & Fiscal Management Fund Balance	\$ 19,775,914	5.00%	\$ 19,609,824	5.00%	\$ (166,090.39)
Restricted for Carryover	\$ 400,000	0.10%	\$ 633,566	0.16%	\$ 233,566
Restricted for Debt Service	-	0.00%	-	0.00%	-
Assigned to Carryover	150,000	0.04%	1,787,883	0.46%	1,637,883
Assigned to Curriculum & Instruction	-	0.00%	1,814,304	0.46%	1,814,304
Assigned to Future Operations	12,873,172	3.25%	7,964,669	2.03%	(4,908,503)
Restricted or Assigned Fund Balance	\$ 13,423,172	3.39%	\$ 12,200,422	3.11%	\$ (1,222,750)
Total Nonspendable, Restricted, Committed and Assigned Fund Balance	\$ 33,199,086	8.39%	\$ 31,810,246	8.11%	\$ (1,388,840)
Unassigned Fund Balance	\$ -	0.00%	\$ -	0.00%	\$ -
Total Unassigned Fund Balance	\$ -	0.00%	\$ -	0.00%	\$ -
Total Fund Balance	\$ 33,199,086	8.39%	\$ 31,810,246	8.11%	\$ (1,388,840)
Revenue less other financing	\$ 395,518,282 **		\$ 392,196,472 ***		

** 2016-17 budgeted revenue less other financing sources

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

MAJOR PROGRAMS

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

Curriculum & Instruction

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Planning for the refurbishment/replacement of PE equipment is underway. We anticipate approximately \$100,000 in expenditures for this replacement.

It is currently projected that the Curriculum & Instruction Program will end the year with underspend of \$1,104,112.

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

Table 8

Curriculum & Instruction

Resources

	Budget	Projection	Variance Incr/(Decrease)
Local Funding	\$ 2,715,000	\$ 2,728,182	\$ 13,182
Basic Education (Optional Days)	1,273,353	1,273,353	-
	\$ 3,988,353	\$ 4,001,535	\$ 13,182
Carryover Reserve	1,026,750	1,814,304	787,554
One Time Additional Funding	-	(787,554)	(787,554)
Total Resources Available	\$ 5,015,103	\$ 5,028,285	\$ 13,182

Expenditures

BRC	Description/Content Area	Budget	Actual	Variance Under/(Over)
710	General/Optional Days	\$ 1,273,353	350,656	\$ 922,697
711	Math	792,192	836,425	(44,233)
712	Social Studies	54,330	19,710	34,620
713	The Arts	204,076	92,398	111,678
714	Foreign Language	723,483	27,086	696,397
715	Library Education	-	169	(169)
716	Textbook Depository	-	26,637	(26,637)
717	Cross Curriculum Teams	203,366	290,374	(87,008)
718	Literacy	845,456	1,491,653	(646,197)
719	Assessment	0	0	-
720	Science	903,413	712,397	191,016
743	Health/Fitness	15,434	76,668	(61,234)
	Total Expenditures	\$ 5,015,103	\$ 3,924,173	\$ 1,090,930
	Ending Balance	\$ -	\$ 1,104,112	\$ 1,104,112
C & I Carryover Reserve		\$ -	\$ 181,415	\$ 181,415
C & I portion included in		\$ -	\$ 922,697	\$ 922,697
Basic Education carryover				
Total		\$ -	\$ 1,104,112	\$ 1,104,112

Child Nutrition Services

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

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

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

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

Child Nutrition Services operate programs in 57 school locations. The program has served a daily average of 6,093 students in the breakfast program and 14,963 students in the lunch program. This reflects decreases of 212 and 584 breakfast and lunch meals, respectively compared to last year's average daily meals served.

Lunch Money Now is a secure online system that allows parents to prepay meals and access meal card balances 24-hours a day, as well as receiving e-mail notifications when the account balance falls below a specified balance. Deposits on this system through June 2017 total \$943,208; an increase of \$93,530 from June of last year.

Revenues are currently projected to be \$425,779 under budget. Supplies and contractual expenditures for the program are projected to be \$784,425 and \$177,104 over budget, respectively. Salaries and benefits are collectively projected to be \$334,961 over budget. Therefore, it is currently projected that the program will end the year with an operating shortage of \$1,720,534.

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

Table 9

Child Nutrition Services Program Summary (Programs 98.XXX & 89150)			
	<u>Budget</u>	<u>Projected</u>	<u>Variance</u> Favorable/ (Unfavorable)
Revenue			
Food Sales	\$ 1,734,702	\$ 1,904,549	\$ 169,847
State Funding	241,000	228,814	(12,186)
Federal Funding	10,848,781	10,200,779	(648,002)
Other Governmental Entities	-	-	-
Sale of Equipment	-	12,303	12,303
Total Revenue	\$ 12,824,483	\$ 12,346,445	\$ (478,038)
Indirect Charges	(784,556)	(732,297)	52,259
Local Support	-	-	-
Prior Year Carryover	-	-	-
Total Resources	\$ 12,039,927	\$ 11,614,148	\$ (425,779)
Expenditures			
Salaries	\$ 4,646,349	\$ 4,907,584	\$ (261,235)
Benefits	2,335,752	2,409,477	(73,725)
Supplies	4,495,872	5,280,297	(784,425)
Contractual	623,301	800,405	(177,104)
Travel	9,800	9,991	(191)
Equipment	1,000	47,908	(46,908)
Internal Transfers (in)/out	(72,148)	(120,981)	48,833
Total Expenditures	\$ 12,039,927	\$ 13,334,682	\$ (1,294,756)
Transfer Out	-	-	-
Total Use of Resources	\$ 12,039,927	\$ 13,334,682	\$ (1,294,756)
Ending Balance	\$ -	\$ (1,720,534)	\$ (1,720,534)

Special Education

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

The state uses an average headcount from October to June to determine the state special revenue funding of resident population for Special Education. The current projected average is 4,248 students; an increase of 88 students from last year's average of 4,160. Based on the state formula, the district will be funded for up to an average of 3,613 students (12.7% of 28,451 Total BEA Resident FTE Enrollment).

Revenue is projected to be \$1,929,549 over budget. State funding is projected to be \$1,509,610 over budget due to higher enrollment than anticipated; special education overall is currently projected to be 150 FTE over budget. Program expenditures are projected to be \$3,004,176 over budget due to increasing costs for specialized contractual instructional, therapy and nursing services for students. As a result, it is currently projected that the program will end the year with an operating shortfall of \$1,074,627.

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

Table 10

Special Education Consolidated Program Summary (Programs 01210, 21XXX, 22XXX, 24XXX and 29000)			
	<u>Budget</u>	<u>Projected</u>	<u>Variance</u> Favorable/ (Unfavorable)
Revenue			
State Funding	\$ 33,283,341	\$ 34,792,951	\$ 1,509,610
Federal Funding	7,399,960	7,875,189	475,229
Other Districts	1,885,009	1,885,009	-
Other Agencies	-	9,264	9,264
Total Revenue	\$ 42,568,310	\$ 44,562,413	\$ 1,994,103
Indirect Charges	(2,315,206)	(2,379,760)	(64,554)
Local Support	11,957,780	11,957,780	-
Prior Year Carryover	-	-	-
Total Resources	\$ 52,210,884	\$ 54,140,433	\$ 1,929,549
Expenditures			
Certificated Salaries	\$ 25,298,416	\$ 25,353,038	\$ (54,622)
Classified Salaries	8,868,668	9,019,317	(150,649)
Benefits	13,459,929	13,621,287	(161,358)
Supplies	385,951	363,144	22,807
Contractual	4,107,664	6,769,480	(2,661,816)
Travel	62,700	64,229	(1,529)
Equipment	-	-	-
Internal Transfers (in)/out	27,555	24,565	2,990
Total Expenditures	\$ 52,210,884	\$ 55,215,060	\$ (3,004,176)
Transfer Out	-	-	-
Total Use of Resources	\$ 52,210,884	\$ 55,215,060	\$ (3,004,176)
Net Surplus/(Deficit)	\$ -	\$ (1,074,627)	\$ (1,074,627)

Transportation

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

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

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

It is currently projected that program will end the year with an operating deficit of \$1,173,524. The program revenue is projected to be \$358,787 below budget. Program expenditures are projected to be \$814,737 over budget – contractual services are projected to be \$550,448 over budget and internal transfers are expected to be \$443,681 under budget.

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

Table 11

Transportation Program Summary			
	<u>Budget</u>	<u>Projection</u>	<u>Variance</u> Favorable/ (Unfavorable)
Revenue			
Local Support	\$ 866,084	\$ 866,084	\$ -
Local Non-Tax	100,000	446,239	346,239
State Special Purpose	11,726,209	10,996,507	(729,702)
Total Revenue	\$ 12,692,293	\$ 12,308,830	\$ (383,463)
Indirect Charges	(396,538)	(371,863)	24,676
Prior Year Carryover	-	-	-
Total Resources	\$ 12,295,755	\$ 11,936,967	\$ (358,787)
Expenditures			
Salaries	\$ 2,988,062	\$ 3,024,232	\$ (36,170)
Benefits	1,450,924	1,413,457	37,467
Supplies	771,696	557,796	213,900
Contractual	8,158,536	8,708,984	(550,448)
Travel	-	4,875	(4,875)
Equipment	-	30,929	(30,929)
Internal Transfers (in)/out	(1,073,463)	(629,782)	(443,681)
Total Expenditures	\$ 12,295,755	\$ 13,110,492	\$ (814,737)
Total Use of Resources	\$ 12,295,755	\$ 13,110,492	\$ (814,737)
Net Surplus/(Deficit)	\$ (0)	\$ (1,173,525)	\$ (1,173,524)

Career-Technical Education

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

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

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

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

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

CTE program highlights for 2016-17 include the following:

- Expanded opportunities for students to earn industry recognized certifications in middle school through Career and Technical Education.
- Utilized Budgeting by Priorities process to align resources for expansion and support of student attainment of industry recognized certifications.
- Updated District-wide Plan for Career and Technical Education to communicate in transparency to stakeholders.
- Increased attainment of industry recognized certifications by senior cohort from 3.9% (2015) to 26.7% (2016).
- Launched Tacoma Tide Flats Certification program in partnership with the City of Tacoma and private partners to strengthen pathways for entry level employment for jobs associated with commerce through the Port of Tacoma.

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

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

Program revenues are projected to be \$838,562 over budget due to enrollment for CTE programs projecting to be 101 FTE over budget. Expenditures are currently projected to be \$1,091,754 over budget due to both supplies and contractual services projecting to be over by \$1,128,049 and \$223,163, respectively. This is offset by certificated and classified salaries projecting to be under by \$220,230 and benefits projecting to be under by \$103,112. It is currently projected that the program will end the year with a deficit of \$253,192.

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>Projection</u>	<u>Variance</u> Favorable/ (Unfavorable)
Revenue			
Sales	\$ 40,000	\$ 181,764	\$ 141,764
State - Apportionment	12,667,687	13,336,148	668,461
Federal Special Purpose	249,045	308,087	59,042
Revenue from Other Districts	-	-	-
Revenue from Other Agencies	-	2,265	2,265
Sale of Equipment	-	(49,687)	49,687
Total Revenue	\$ 12,956,732	\$ 13,877,950	\$ 921,218
Indirect Charges	(1,536,801)	(1,619,457)	(82,656)
Prior Year Carryover	-	-	-
Total Resources	\$ 11,419,931	\$ 12,258,493	\$ 838,562
Expenditures			
Certificated Salaries	\$ 7,433,722	\$ 7,236,887	\$ 196,835
Classified Salaries	460,136	436,741	23,395
Benefits	2,763,160	2,660,048	103,112
Supplies	431,327	1,559,376	(1,128,049)
Contractual	250,118	473,281	(223,163)
Travel	52,098	23,559	28,539
Equipment	8,370	79,797	(71,427)
Internal Transfers (in)/out	21,000	41,997	(20,997)
Total Use of Resources	\$ 11,419,931	\$ 12,511,685	\$ (1,091,754)
Net Surplus/(Deficit)	\$ -	\$ (253,192)	\$ (253,192)

Maintenance and Operations

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

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

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

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

Expenditures are currently projected to end the year \$4,562,656 over budget due to the purchase of new equipment coming in \$1,939,973 over budget. Supplies and contractual services are also projected to come in over budget by \$878,515 and \$1,526,490, respectively. Salaries are projected to be \$148,911 over budget.

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

Maintenance & Operations Program Summary (Q3 - 2016/2017)

	<u>Adopted Budget</u>	<u>Q3 Projected</u>	<u>Variance</u> Favorable/ (Unfavorable)
Expenditures			
Certificated Salaries	\$ -	\$ -	\$ 0
Classified Salaries	13,074,406	13,223,317	(148,911)
Benefits	6,533,059	6,607,844	(74,785)
Supplies	1,166,918	2,045,433	(878,515)
Contractual	530,772	2,057,262	(1,526,490)
Travel	1,300	6,787	(5,487)
Equipment	25,000	1,964,973	(1,939,973)
Internal Transfers (in)/out	(24,050)	(35,554)	11,504
Total Expenditures	\$ 21,307,405	\$ 25,870,061	\$(4,562,656)

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 projections for fund balance, revenues, and expenditures. Currently the district is projected to end the year with a fund balance of approximately \$31,810,246.

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

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

The results of both methods are compared in Appendix B.

Table 13

General Fund	2016-17 Budget	2016-17 Projected	Variance Surplus/(Deficit)
Beginning Fund Balance	\$ 42,518,240	\$ 43,251,597	\$ 733,357
Revenue	395,518,282	392,196,472	(3,321,810)
Other Financing Sources	1,700,000	447,748	(1,252,252)
Total Resources Available	439,736,522	435,895,818	(3,840,704)
Expenditures	406,537,436	404,085,572	2,451,864
Other Financing Uses	-	-	-
Total Use of Resources	406,537,436	404,085,572	2,451,864
Ending Fund Balance	\$ 33,199,086	\$ 31,810,246	\$ (1,388,840)

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

ENROLLMENT

State funding for school districts is based on the number of full time equivalent (FTE) students enrolled in the district (see also **REVENUE in Section I** of this report). FTE is calculated based on the number of hours of classroom instruction received. **Table 14** displays the variances between actual annual average and projected average FTE by individual grade level for 2015-16 and 2016-17, and the variances between projected and budgeted average FTE for 2016-17.

Table 14

K-12 Annual Average FTE Enrollment Two Year Comparison					
	(A) 2015-16 Actual	(B) 2016-17 Budget	(C) 2016-17 Projected	(D) Variance (C)-(A)	(E) Variance (C)-(B)
Kindergarten	2,224	2,443	2,281	57	(162)
Grade 1	2,454	2,304	2,339	(115)	36
Grade 2	2,493	2,375	2,404	(89)	29
Grade 3	2,507	2,419	2,454	(53)	35
Grade 4	2,399	2,459	2,424	25	(35)
Grade 5	2,218	2,338	2,337	119	(0)
Elementary	14,296	14,338	14,239	(56)	(99)
Grade 6	1,997	2,017	2,047	50	30
Grade 7	1,983	1,836	1,986	2	149
Grade 8	2,056	1,933	1,980	(77)	46
Middle School	6,037	5,787	6,012	(24)	226
Grade 9	1,940	2,203	2,059	120	(144)
Grade 10	1,988	1,757	1,915	(73)	158
Grade 11	1,818	1,738	1,775	(43)	37
Grade 12	1,623	1,753	1,656	33	(97)
High School	7,369	7,452	7,406	37	(46)
Running Start	247	231	247	(0)	16
TCC Fresh Start **	177	188	163	(14)	(25)
Reengagement Center **	136	150	155	20	5
Goodwill **	26	38	28	1	(10)
Alternative Learning Experience	56	58	54	(3)	(4)
Grand Total *	28,344	28,242	28,305	(39)	63
Actual data through May 2017					

** Open Doors - 1418 Programs

In comparison with 2015-16 annual averages, projected enrollment is projecting an annual average decrease of 39 student FTE.

(Table 14 column (D)):

- Elementary schools (grade K-5) decreased by 56 FTE;
- Middle schools (grades 6-8) decreased by 24 FTE;
- High schools (grades 9-12) increased by 37 FTE;
- Running Start (college level courses) did not change;
- ALE (Alternative Learning Experience) decreased by 3 FTE

Open Doors – 1418 Programs

- TCC Fresh Start decreased by 14 FTE;
- Reengagement Center increased by 20 FTE;
- Goodwill increased by 1 FTE

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

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

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

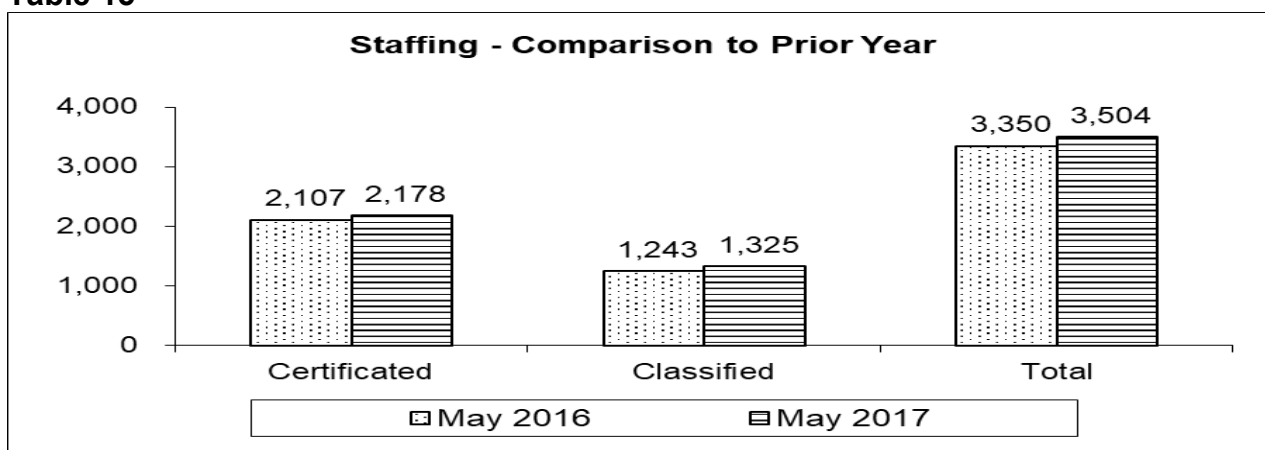
Kindergarten students and students who participate for only part of the year or part of each day are calculated as a portion of an FTE. Any district may choose to serve students more hours per day or per year than the state definition of full time equivalent. However, students who attend classes more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

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

STAFFING

District staffing is divided into two categories: certificated staff – teachers, counselors, librarians, nurses, specialists and principals, and classified staff – classroom aids, secretaries, bus drivers, cooks, custodians, playground staff, maintenance crews, grounds crews, and business support staff. **Table 15** compares the number of filled positions in May 2016 to the number of filled positions in May 2017. The number of certificated staff increased 72 FTE while classified staff increased 82 FTE, respectively from this time last year.

Table 15



As shown in **Table 16**, the number of assigned certificated FTE is 2,178 and classified staff FTE is 1,325. The certificated and classified staffs are below budget by 78 and 55 FTE respectively. These are due to positions being vacant or unfilled for a portion of the year (i.e., late hires, resignations, departmental reorganizations, etc.).

Table 16

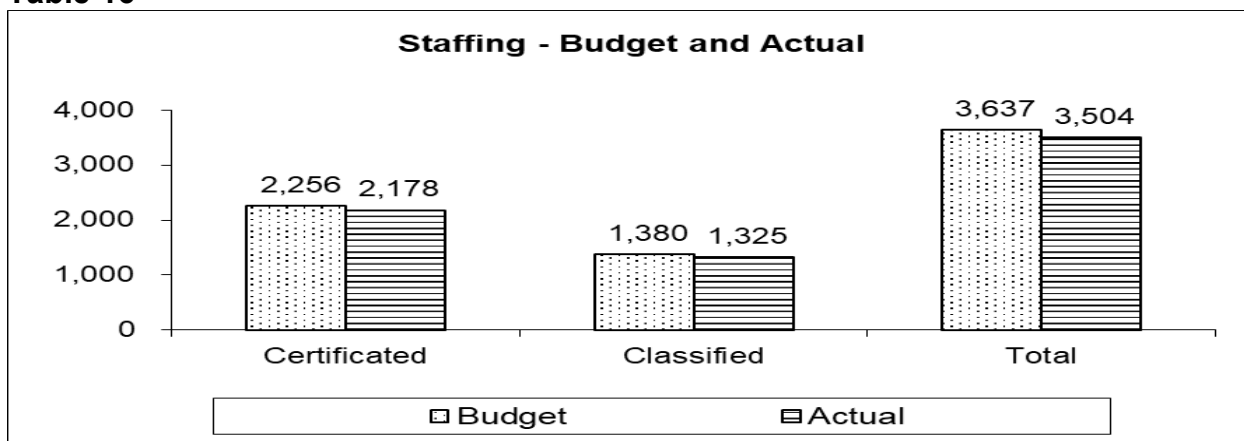


Table 17 compares the number of budgeted FTE to the number of actual FTE by program.

Table 17

Budget vs. Actual Staffing In FTE (Full Time Equivalents)			
Program Description (Number)	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> Incr/(Decrease)
<u>Certificated Staff</u>			
Basic Education (01-03)	1,578.84	1,519.78	59.06
Federal Stimulus (10)	-	-	-
Special Education (20)	337.60	331.39	6.21
Vocational Education (30-40)	102.60	97.38	5.22
Compensatory (50-60)	212.34	205.87	6.47
Other Instructional (70)	21.90	20.93	0.97
Support Services (80-90)	3.00	3.00	-
Total Certificated	2,256.28	2,178.35	77.93
<u>Classified Staff</u>			
Basic Education (01-03)	318.48	307.33	11.15
Federal Stimulus (10)	-	-	-
Special Education (20)	276.19	265.37	10.82
Vocational Education (30-40)	9.24	8.24	1.00
Compensatory (50-60)	117.62	106.27	11.35
Other Instructional (70)	23.56	22.72	0.84
Support Services (80-90)	635.31	615.22	20.09
Total Classified	1,380.40	1,325.15	55.25
<u>Total All Staff</u>	3,636.68	3,503.50	133.18
* Actual data through May 2017			

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

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

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

Run Date: June 20, 2017
Run Time: 10:40 am
Report ID: TS163.v5

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

Governmental Fund Types						Trust Fund	
	<u>General</u>	<u>Capital Projects</u>	<u>Transportation Vehicle</u>	<u>Debt Service</u>	<u>ASB</u>	<u>Private Purpose</u>	<u>Fund Total</u>
Assets							
200: Imprest Cash	88,485	10,000	0	0	8,610	0	107,095
236: Cash In Bank-Key Bank	1,012,921	4,500	0	0	1,568,105	2,091	2,587,617
237: Cash In Bank-Key Bank/Food Svc	356,066	0	0	0	0	0	356,066
240: Cash On Deposit With County	13,100,501	1,790,494	865	30,702,336	16,984	3,097	45,614,276
241: Warrants Outstanding	(2,389,371)	(533,158)	0	0	(16,496)	(2,376)	(2,941,401)
310: Taxes Receivable-Current Year	41,634,882	4,843,208	0	26,519,398	0	0	72,997,487
311: Taxes Receivable-Prior Year	846,632	98,729	0	508,969	0	0	1,454,330
312: Taxes Receivable-Delinquent	689,103	97,152	0	345,157	0	0	1,131,412
320: Due From Other Funds	274,862	0	0	0	2,907	1,366	279,134
330: AR Due From Other Gov't Units	199,291	0	0	0	150	0	199,441
331: AR Grant Claims Due From Other Gov'ts	2,124	0	0	0	0	0	2,124
340: Accounts Receivable	101,249	0	0	0	6,374	0	107,623
341: AR Employee Receivable	0	0	0	0	1,799	0	1,799
345: AR Grants - Non-Governmental	25,000	0	0	0	0	0	25,000
410: Inventory-Supplies & Materials	520,564	0	0	0	0	0	520,564
413: Inventory-Printing & Graphics	44,613	0	0	0	0	0	44,613
415: Inventory-Maintenance	200,645	0	0	0	0	0	200,645
425: Inventory-Food Service	1,905,829	0	0	0	0	0	1,905,829
450: Investments	58,510,000	282,698,000	1,735,000	0	710,000	705,000	344,358,000
Total Assets	117,123,395	289,008,925	1,735,865	58,075,860	2,298,433	709,177	468,951,655
Liabilities and Fund Balance							
Liabilities							
601: Liabilities	3,031,202	917,866	0	0	190,144	161,815	4,301,027
604: Accrued Interest Payable	461	0	0	0	0	0	461
605: Accrued Salaries & Benefits	10,726,954	0	0	0	0	0	10,726,954
606: Est. Property/Liability Ins Payable	2,552,917	0	0	0	0	0	2,552,917
607: Horace Mann Auto Ins Payable	1,325	0	0	0	0	0	1,325
608: Nutrition Svcs Prepaid	140,077	0	0	0	0	0	140,077
610: FICA/Medicare Payable	1,574,228	0	0	0	0	0	1,574,228
611: Industrial Insurance Payable	11,711	0	0	0	0	0	11,711
612: Retirement Payable	1,020,767	0	0	0	0	0	1,020,767
613: Withholding Tax Payable	(798,350)	0	0	0	0	0	(798,350)
615: Involuntary/Court Ordered Payable	(9,285)	0	0	0	0	0	(9,285)

Run Date: June 20, 2017
Run Time: 10:40 am
Report ID: TS163.v5

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

	Governmental Fund Types					Trust Fund	
	General	Capital Projects	Transportation Vehicle	Debt Service	ASB	Private Purpose	Fund Total
Liabilities and Fund Balance							
616: Sound Partnership Payable	1,938,513	0	0	0	0	0	1,938,513
617: Maintenance Deduct & Benefits Payable	(654,358)	0	0	0	0	0	(654,358)
618: UNUM Life Insurance Payable	90	0	0	0	0	0	90
619: Cancer Insurance Payable	9,197	0	0	0	0	0	9,197
622: Flex Plan Dependent Care Payable	(13,103)	0	0	0	0	0	(13,103)
623: Flex Plan Medical Payable	78,643	0	0	0	0	0	78,643
624: TSA Payable	(184,505)	0	0	0	0	0	(184,505)
625: Flex Plan - Health Savings Account	(43,231)	0	0	0	0	0	(43,231)
627: United Way Payable	1,635	0	0	0	0	0	1,635
629: Veba III/Sick Leave Payable	1,911	0	0	0	0	0	1,911
630: Salary Deferral	134,836	0	0	0	0	0	134,836
632: Benefits And Voluntary Deductions	271,613	0	0	0	0	0	271,613
636: APA Salary Insurance Payable	67,568	0	0	0	0	0	67,568
637: Est Unemployment Payable	594,195	0	0	0	0	0	594,195
638: Est Compensated Absence Payable	863,041	0	0	0	0	0	863,041
639: Est Industrial Ins Payable	555,367	0	0	0	0	0	555,367
640: Due To Other Funds	3,272	258,000	0	0	15,021	2,842	279,134
641: AD & D Insurance Payable	(8,550)	0	0	0	0	0	(8,550)
642: Unclaimed Property Payable	2,643	0	0	0	88	0	2,731
643: Sales Tax Payable	14,313	0	0	0	0	0	14,313
650: Deposits - Grants	123,297	0	0	0	0	0	123,297
650: Deposits - Point of Sale	0	0	0	0	(200)	0	(200)
650: Deposits - Tuition	(2,980)	0	0	0	0	0	(2,980)
650: Deposits - Unavail RV	407	0	0	0	485	0	892
656: Garnishments Payable	29,720	0	0	0	0	0	29,720
657: State Retiree Subsidy Payable	238,989	0	0	0	0	0	238,989
660: Beneficiary (Deceased EE)	(10,025)	0	0	0	0	0	(10,025)
752: Unavailable Revenue-Tuition	194,800	0	0	0	0	0	194,800
754: Unavailable Rev-Cash Register System	36,194	0	0	0	0	0	36,194
760: Unavailable Revenue -Taxes Receivable	43,170,617	5,039,089	0	27,373,524	0	0	75,583,229
Total Liabilities	65,666,114	6,214,954	0	27,373,524	205,538	164,657	99,624,786
Fund Balance							
840: Nonspendable - Inventory & Prepaid Items	4,283,413	0	0	0	0	0	4,283,413

Run Date: June 20, 2017
Run Time: 10:40 am
Report ID: TS163.v5

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

	Governmental Fund Types					Trust Fund	
	<u>General</u>	<u>Capital Projects</u>	<u>Transportation Vehicle</u>	<u>Debt Service</u>	<u>ASB</u>	<u>Private Purpose</u>	<u>Fund Total</u>
Liabilities and Fund Balance							
819: Restricted to Fund Purposes	0	0	1,735,865	0	2,092,896	0	3,828,760
821: Restricted for Carryover	633,566	0	0	0	0	0	633,566
830: Restricted for Debt Service	0	0	0	30,702,336	0	0	30,702,336
861: Restricted from Bond Proceeds	0	321,093,630	0	0	0	0	321,093,630
862: Restricted from Levy Proceeds	0	12,443,487	0	0	0	0	12,443,487
860: Committed to Debt & Fiscal Mgmt	14,635,856	0	0	0	0	0	14,635,856
870: Committed to Contingencies	0	0	0	0	0	544,520	544,520
820: Assigned to Encumbrances	856,645	0	0	0	0	0	856,645
866: Assigned to Carryover	1,787,883	0	0	0	0	0	1,787,883
868: Assigned to C&I	1,814,304	0	0	0	0	0	1,814,304
875: Assigned to Future Operations	19,239,929	0	0	0	0	0	19,239,929
889: Assigned to Fund Purposes	0	796,483	0	0	0	0	796,483
890: Unassigned Fund Balance	8,205,685	(51,539,629)	0	0	0	0	(43,333,944)
Total Fund Balance	51,457,281	282,793,971	1,735,865	30,702,336	2,092,896	544,520	369,326,869
Total Liabilities and Fund Balance	117,123,395	289,008,925	1,735,865	58,075,860	2,298,433	709,177	468,951,655

Run Date: June 20, 2017

Run Time: 10:40 am

Report ID: TS164.v3

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



<u>State Object</u>	<u>Prior Year Adopted Budget</u>	<u>Prior Year Year to Date Actual</u>	<u>Under Budget (Over)</u>	<u>% Spent</u>	<u>Current Year Adopted Budget</u>	<u>Current Year Year to Date Actual</u>	<u>Under Budget (Over)</u>	<u>% Spent</u>
0 - Debit Transfer	2,502,420	1,232,263	1,270,157	49.2	2,382,524	1,312,573	1,069,951	55.1
1 - Credit Transfer	(2,502,420)	(1,232,263)	(1,270,157)	49.2	(2,382,524)	(1,312,573)	(1,069,951)	55.1
2 - Salaries - Certificated	180,048,593	124,799,802	55,248,791	69.3	188,352,001	133,792,564	54,559,437	71.0
3 - Salaries - Classified	63,789,142	46,484,443	17,304,699	72.9	68,400,030	50,773,551	17,626,479	74.2
4 - Employees Benefits & Payroll Taxes	90,678,559	65,910,683	24,767,876	72.7	91,790,709	69,992,105	21,798,604	76.3
5 - Supplies, Etc.	17,379,600	13,417,227	3,962,373	77.2	19,445,654	12,475,107	6,970,547	64.2
7 - Purchased Services	37,293,368	26,361,348	10,932,020	70.7	36,553,920	25,412,445	11,141,475	69.5
8 - Travel	855,255	909,876	(54,621)	106.4	961,120	858,561	102,559	89.3
9 - Capital Outlay	877,632	744,687	132,945	84.9	1,034,002	692,414	341,588	67.0
<u>District Total</u>	<u>390,922,149</u>	<u>278,628,066</u>	<u>112,294,083</u>	<u>71.3</u>	<u>406,537,436</u>	<u>293,996,747</u>	<u>112,540,689</u>	<u>72.3</u>

Run Date: June 20, 2017

Run Time: 10:42 am

Report ID: TS158.v4

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

	Current Year Adopted Budget	Current Year Year to Date Actual	Under Budget (Over)	% Current Year Budget	% Prior Year Budget
Resources Available					
Debt and Fiscal Management					
840: Nonspendable - Inventory & Prepaid Items	3,336,218	4,283,413	947,195	128.4	76.5
860: Committed to Debt & Fiscal Mgmt	14,812,478	14,635,856	(176,622)	98.8	100.0
870: Committed to Contingencies	1,000,000	0	(1,000,000)	0.0	100.0
820: Assigned to Encumbrances	627,218	856,645	229,427	136.6	446.9
Total Debt and Fiscal Management	19,775,914	19,775,914	0	100.0	348.2
Restricted and Assigned FB					
821: Restricted for Carryover	650,461	633,566	(16,895)	97.4	204.8
866: Assigned to Carryover	1,600,139	1,787,883	187,744	111.7	243.5
868: Assigned to C&I	1,026,750	1,814,304	787,554	176.7	241.6
875: Assigned to Future Operations	19,464,976	19,239,929	(225,047)	98.8	97.7
Total Restricted and Assigned FB	22,742,326	23,475,682	733,356	103.2	135.6
Total Beginning Fund Balance	42,518,240	43,251,597	733,357	101.7	116.2
Revenue					
1 - Local Taxes	85,793,823	85,134,224	(659,599)	99.2	98.9
2 - Local Non-Tax	6,363,011	6,320,779	(42,232)	99.3	88.7
3 - State - General Purpose	198,109,522	145,916,215	(52,193,307)	73.7	75.1
4 - State - Special Purpose	62,264,654	37,213,594	(25,051,060)	59.8	63.4
5 - Federal - General Purpose	299,125	232,275	(66,850)	77.7	83.6
6 - Federal - Special Purpose	39,412,499	25,257,662	(14,154,837)	64.1	64.9
7 - Revenue from other Districts	1,885,009	1,247,619	(637,390)	66.2	77.6
8 - Revenue from other Agencies	1,390,639	829,108	(561,531)	59.6	53.2
9 - Other Financing Sources	1,700,000	50,955	(1,649,045)	3.0	3.9
Total Revenue	397,218,282	302,202,431	(95,015,851)	76.1	77.5
Total Resources Available	439,736,522	345,454,028	(94,282,494)	78.6	80.7
Uses of Resources					
Expenditures					
01: Basic Education	209,721,220	153,467,032	56,254,188	73.2	71.6
02: Basic Education - ALE	370,240	335,768	34,472	90.7	98.1
03: Basic Education-1418 Open	2,552,174	1,538,879	1,013,295	60.3	55.0

Run Date: June 20, 2017

Run Time: 10:42 am

Report ID: TS158.v4

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

	Current Year Adopted Budget	Current Year Year to Date Actual	Under Budget (Over)	% Current Year Budget	% Prior Year Budget
Uses of Resources					
21: Special Education, State	43,981,969	35,116,631	8,865,338	79.8	79.3
22: SPED Infants & Tod - State	1,153,284	854,520	298,764	74.1	76.5
24: Special Education, Federal	7,075,630	4,703,381	2,372,249	66.5	75.3
31: Career & Tech Ed, State	9,805,144	7,305,612	2,499,532	74.5	75.9
34: Middle School CTE	1,378,187	1,094,384	283,803	79.4	82.1
38: Career & Tech Ed, Federal	236,600	74,043	162,557	31.3	53.4
51: Disadvantaged, Federal	12,455,924	8,135,307	4,320,617	65.3	63.2
52: School Improvement, Federal	1,768,383	1,571,729	196,654	88.9	92.6
55: Learning Assistance Prog,	8,134,076	5,914,636	2,219,441	72.7	74.1
56: State Institutions, Ctrs &	631,420	432,786	198,634	68.5	66.1
57: NegleCTEd & Delinquent	102,397	66,170	36,227	64.6	76.3
58: Special & Pilot Programs	2,396,264	647,564	1,748,700	27.0	32.1
59: Institutions - Adult Jails	80,989	17,318	63,671	21.4	100.0
61: Head Start, Federal	4,771,280	3,582,842	1,188,438	75.1	85.0
64: Limited English Proficienc	389,632	317,494	72,138	81.5	65.3
65: Transitional Bilingual, St	4,677,479	3,464,273	1,213,206	74.1	72.0
68: Indian Education, Federal	265,103	200,616	64,487	75.7	80.1
69: Other Compensatory Program	0	5,942	(5,942)	100.0	42.3
73: Summer School	596,936	96,351	500,585	16.1	9.9
74: Highly Capable, State	1,163,428	803,997	359,431	69.1	72.7
79: Other Instructional Pgms	13,292,965	2,709,215	10,583,750	20.4	20.9
89: Community Services	457,571	407,965	49,606	89.2	75.3
97: District-Wide Support	54,858,531	41,667,731	13,190,800	76.0	72.4
98: Nutrition Svcs	11,924,855	10,498,920	1,425,935	88.0	85.7
99: Pupil Transportation	12,295,755	8,965,642	3,330,113	72.9	73.5
Total Expenditures	406,537,436	293,996,747	112,540,689	72.3	71.3
Total Uses of Resources	406,537,436	293,996,747	112,540,689	72.3	71.3
Ending Fund Balance	33,199,086	51,457,281	18,258,195	155.0	208.5
840: Nonspendable - Inventory & Prepaid Items	3,336,218	4,283,413	947,195	128.4	76.5
860: Committed to Debt & Fiscal Mgmt	14,812,478	14,635,856	(176,622)	98.8	100.0
870: Committed to Contingencies	1,000,000	0	(1,000,000)	0.0	100.0
820: Assigned to Encumbrances	627,218	856,645	229,427	136.6	446.9
Total Debt and Fiscal Management	19,775,914	19,775,914	0	100.0	348.2
821: Restricted for Carryover	400,000	633,566	233,566	158.4	143.3

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

	Current Year Adopted Budget	Current Year Year to Date_ Actual	Under Budget (Over)	% Current Year_ Budget	% Prior Year_ Budget
866: Assigned to Carryover	150,000	1,787,883	1,637,883	1,191.9	2,784.7
868: Assigned to C&I	0	1,814,304	1,814,304	100.0	100.0
875: Assigned to Future Operations	12,873,172	19,239,929	6,366,757	149.5	126.0
Total Restricted and Assigned FB	13,423,172	23,475,682	10,052,510	174.9	223.6
890: Unsigned Fund Balance	0	8,205,685	8,205,685	100.0	100.0
Total Fund Balance	33,199,086	51,457,281	18,258,195	155.0	208.5

Run Date: June 20, 2017
Run Time: 10:44 am
Report ID: TS166.v4

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

<u>State Account</u> <u>District Account</u>	<u>Prior Year</u> <u>Adopted</u> <u>Budget</u>	<u>Prior Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>	<u>Current Year</u> <u>Adopted</u> <u>Budget</u>	<u>Current Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>
1 - Local Taxes								
11000: Local Property Tax	85,570,000	84,987,425	(582,576)	99.3	85,570,000	85,134,224	(435,776)	99.5
13000: Sale Of Tax Title Property	1,941	0	(1,941)	0.0	1,941	0	(1,941)	0.0
19000: Other Local Taxes	358,264	0	(358,264)	0.0	221,882	0	(221,882)	0.0
1 - Local Taxes	<u>85,930,205</u>	<u>84,987,425</u>	<u>(942,781)</u>	<u>98.9</u>	<u>85,793,823</u>	<u>85,134,224</u>	<u>(659,599)</u>	<u>99.2</u>
2 - Local Non-Tax								
21000: Tuition & Fees - Unassigned	481,000	971,449	490,449	202.0	533,809	1,209,008	675,199	226.5
21010: Regular Student Fees	50,000	50,606	606	101.2	50,000	49,178	(822)	98.4
21020: ALE Student Fees	0	0	0	100.0	0	900	900	100.0
21800: Convenience Fee	0	30,443	30,443	100.0	0	35,982	35,982	100.0
21860: Community School - Tuition & Fees	27,000	0	(27,000)	0.0	0	0	0	100.0
22000: Sales of Goods, Supplies, & Svcs	10,000	9,784	(216)	97.8	10,000	70	(9,930)	0.7
22010: Sale of Supplies & Svcs - FR 1	160,000	284,804	124,804	178.0	160,000	242,102	82,102	151.3
22020: Sale of Supplies & Svcs - FR 2	100,000	49,255	(50,745)	49.3	100,000	117,729	17,729	117.7
22030: Sale of Supplies & Svcs-Schools	0	9	9	100.0	0	638	638	100.0
22040: Sale of Recoverable Items	140,000	105,812	(34,188)	75.6	140,000	88,529	(51,471)	63.2
22050: Sale of Supplies & Svcs - Trip 1	170,000	73,391	(96,609)	43.2	100,000	66,720	(33,281)	66.7
22060: Sale of Supplies & Svcs - Trip 2	20,000	146,390	126,390	732.0	50,000	52,241	2,241	104.5
22100: Other Storeroom Sales	5,000	5,578	578	111.6	5,000	4,334	(666)	86.7
22200: Copy Center Reimbursements	50,000	42,375	(7,625)	84.7	50,000	46,206	(3,794)	92.4
22310: CTE Sales of Goods, Supplies & Svcs	40,000	32,563	(7,437)	81.4	40,000	40,965	965	102.4
22910: Nutrition Service Sales	1,484,801	1,526,112	41,311	102.8	1,594,128	1,591,411	(2,717)	99.8
22940: NS Sales - Special Events	0	11,482	11,482	100.0	9,571	10,552	981	110.2
22960: NS Sales - Breakfast	101,301	109,119	7,818	107.7	103,982	127,295	23,313	122.4
22981: NS Convenience Fees	0	0	0	100.0	27,021	0	(27,021)	0.0
22990: School Bus Revenue	0	2,550	2,550	100.0	0	4,395	4,395	100.0
23000: Investment Earnings	30,000	90,269	60,269	300.9	75,000	166,837	91,837	222.4
25000: Gifts, Grants, & Donations (Local)	200,000	200,233	233	100.1	200,000	191,182	(8,818)	95.6
26000: Fines & Damages	45,000	30,920	(14,080)	68.7	45,000	22,485	(22,515)	50.0
27000: Rentals & Leases	375,000	256,792	(118,209)	68.5	375,000	266,640	(108,361)	71.1
27020: Facility Use - Utility Surcharge	16,450	10,523	(5,927)	64.0	15,800	12,674	(3,126)	80.2
27030: Facility Use - Custodial Labor	261,500	165,486	(96,014)	63.3	245,200	163,436	(81,764)	66.7
27040: Facility Use - Field/Stadium Maint	16,200	11,596	(4,604)	71.6	17,500	3,858	(13,643)	22.0
27050: Facility Use - Security	0	0	0	100.0	0	4,150	4,150	100.0
27060: Facility Use - Theater Tech	22,700	17,425	(5,275)	76.8	22,000	27,184	5,184	123.6
28000: Insurance Recoveries	45,000	30,457	(14,543)	67.7	45,000	87,379	42,379	194.2
29000: Local Support Non Tax-Unassigned	1,043,723	705,610	(338,113)	67.6	1,017,000	1,064,740	47,740	104.7

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

<u>State Account</u> <u>District Account</u>	<u>Prior Year</u> <u>Adopted</u> <u>Budget</u>	<u>Prior Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>	<u>Current Year</u> <u>Adopted</u> <u>Budget</u>	<u>Current Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>
2 - Local Non-Tax								
29001: Procurement Card Rebates	400,000	332,533	(67,467)	83.1	500,000	449,947	(50,053)	90.0
29010: Cash Over/Short	0	(157)	(157)	100.0	0	(339)	(339)	100.0
29060: Timber Sales	0	3,371	3,371	100.0	0	112,172	112,172	100.0
29070: CPF Indirect	700,000	0	(700,000)	0.0	700,000	0	(700,000)	0.0
29100: E-Rate Discount	0	74,485	74,485	100.0	0	0	0	100.0
29220: Advertising Commissions	50,000	0	(50,000)	0.0	50,000	0	(50,000)	0.0
29230: Photography Commissions	70,000	49,612	(20,388)	70.9	70,000	52,899	(17,101)	75.6
29240: Vending-Beverage Commissions	1,000	1,327	327	132.7	1,000	1,282	282	128.2
29250: Vending-Food Commissions	1,000	1,059	59	105.9	1,000	1,048	48	104.8
29260: Other Commissions/Rebates	10,000	264	(9,736)	2.6	10,000	4,952	(5,048)	49.5
2 - Local Non-Tax	6,126,675	5,433,528	(693,147)	88.7	6,363,011	6,320,779	(42,232)	99.3
3 - State - General Purpose								
31000: Apportionment	173,170,886	129,477,824	(43,693,062)	74.8	181,485,618	132,885,464	(48,600,154)	73.2
31210: Apportionment - Special Ed	6,296,337	4,773,828	(1,522,509)	75.8	6,559,797	4,981,929	(1,577,868)	75.9
33000: Local Effort Assistance	9,670,896	7,858,294	(1,812,602)	81.3	10,064,107	8,048,822	(2,015,285)	80.0
3 - State - General Purpose	189,138,119	142,109,946	(47,028,173)	75.1	198,109,522	145,916,215	(52,193,307)	73.7
4 - State - Special Purpose								
41000: Special Purpose - Unassigned	7,500,000	5,475	(7,494,525)	0.1	8,500,000	(85)	(8,500,085)	0.0
41210: Special Education	23,553,615	17,469,082	(6,084,533)	74.2	25,385,734	18,044,284	(7,341,450)	71.1
41220: SPED Infants & Toddlers - State	1,204,455	1,027,688	(176,767)	85.3	1,337,810	961,867	(375,943)	71.9
41550: Learning Assistance	8,653,947	6,403,894	(2,250,053)	74.0	8,561,928	6,340,617	(2,221,311)	74.1
41560: State Institutions, Centers, and Homes - I	611,087	340,947	(270,140)	55.8	580,934	269,712	(311,222)	46.4
41580: Special & Pilot Programs	2,088,108	589,361	(1,498,747)	28.2	2,437,099	612,397	(1,824,702)	25.1
41590: Institutions - Juveniles in Adult Jail	0	50,469	50,469	100.0	84,795	0	(84,795)	0.0
41650: Transitional Bilingual	2,709,372	2,207,625	(501,747)	81.5	3,122,493	2,292,045	(830,448)	73.4
41740: Highly Capable	282,219	211,427	(70,792)	74.9	286,652	212,668	(73,984)	74.2
41980: School Nutrition Services	280,988	204,896	(76,092)	72.9	241,000	185,796	(55,204)	77.1
41990: Transportation - Operations	11,468,522	8,496,344	(2,972,178)	74.1	11,726,209	8,294,292	(3,431,917)	70.7
4 - State - Special Purpose	58,352,313	37,007,208	(21,345,105)	63.4	62,264,654	37,213,594	(25,051,060)	59.8
5 - Federal - General Purpose								
52000: Direct Federal Revenue - Unassigned	304,999	232,138	(72,861)	76.1	299,125	225,768	(73,357)	75.5
53290: Impact Aid - Special Ed Funding	0	0	0	100.0	0	0	0	100.0
55000: Federal Forests	0	22,902	22,902	100.0	0	6,507	6,507	100.0

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

<u>State Account</u> <u>District Account</u>	<u>Prior Year</u> <u>Adopted</u> <u>Budget</u>	<u>Prior Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>	<u>Current Year</u> <u>Adopted</u> <u>Budget</u>	<u>Current Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>
5 - Federal - General Purpose	304,999	255,039	(49,960)	83.6	299,125	232,275	(66,850)	77.7
6 - Federal - Special Purpose								
61000: Special Purpose - OSPI Unassigned	17,000	9,930	(7,070)	58.4	12,000	8,162	(3,838)	68.0
61240: Special Ed - Supplemental	7,224,171	4,326,969	(2,897,202)	59.9	7,399,960	3,914,261	(3,485,699)	52.9
61380: CTE - Carl Perkins Grant	255,848	122,764	(133,084)	48.0	249,045	66,366	(182,679)	26.6
61510: Disadvantaged - Title IA	13,317,524	7,161,662	(6,155,862)	53.8	13,111,106	7,404,292	(5,706,814)	56.5
61520: School Improvement - TII, IV, V & VI	1,817,774	1,446,790	(370,984)	79.6	1,861,400	1,444,396	(417,004)	77.6
61570: Institutions - Neglected & Delinquent	107,783	68,953	(38,830)	64.0	107,783	9,822	(97,961)	9.1
61640: Limited English Proficiency	397,425	159,745	(237,680)	40.2	397,425	300,337	(97,088)	75.6
61890: Other Community Services	102,393	783	(101,610)	0.8	115,071	0	(115,071)	0.0
61910: Regular Lunch Reimbursement	143,102	123,860	(19,242)	86.6	142,867	134,237	(8,630)	94.0
61920: Reduced Price Lunch Reimbursement	723,013	548,187	(174,826)	75.8	673,121	496,921	(176,200)	73.8
61930: Free Lunch Reimbursement	6,827,386	5,151,914	(1,675,472)	75.5	6,603,642	4,901,545	(1,702,097)	74.2
61940: Certified Lunch Reimbursement	176,394	136,237	(40,157)	77.2	175,151	127,878	(47,273)	73.0
61950: Regular Breakfast Reimbursement	16,635	15,860	(775)	95.3	16,657	18,298	1,641	109.9
61960: Reduced Price Breakfast Reimbursement	167,633	129,826	(37,807)	77.4	161,671	124,708	(36,963)	77.1
61970: Free Breakfast Reimbursement	2,137,752	1,567,096	(570,656)	73.3	2,086,313	1,495,009	(591,304)	71.7
61980: Free Snack Reimbursement	59,158	51,788	(7,370)	87.5	68,557	46,959	(21,598)	68.5
61990: Fresh Fruit & Vegetable Reimbursement	115,000	87,970	(27,030)	76.5	88,825	53,994	(34,831)	60.8
62610: Head Start	5,180,000	3,928,588	(1,251,412)	75.8	5,272,264	3,478,965	(1,793,299)	66.0
62680: Indian Education - ED	143,331	94,793	(48,538)	66.1	152,735	116,355	(36,380)	76.2
63000: Federal Grants Through Other Entities - U	0	38,571	38,571	100.0	0	31,200	31,200	100.0
63210: SPED Medicaid Match	0	108,098	108,098	100.0	0	201,495	201,495	100.0
69980: USDA Commodities	763,000	493,436	(269,565)	64.7	716,906	882,463	165,557	123.1
6 - Federal - Special Purpose	39,692,322	25,773,818	(13,918,504)	64.9	39,412,499	25,257,662	(14,154,837)	64.1
7 - Revenue from other Districts								
71210: Special Education	2,020,000	1,562,701	(457,299)	77.4	1,885,009	1,247,619	(637,390)	66.2
71450: CTE Skills Center RV	0	5,000	5,000	100.0	0	0	0	100.0
7 - Revenue from other Districts	2,020,000	1,567,701	(452,299)	77.6	1,885,009	1,247,619	(637,390)	66.2
8 - Revenue from other Agencies								
81000: Governmental Entities	248,441	177,589	(70,852)	71.5	248,441	146,632	(101,809)	59.0
82000: Private Foundations Revenue	0	26,653	26,653	100.0	0	73,683	73,683	100.0
85000: Educational Service Districts	1,141,198	534,790	(606,408)	46.9	1,142,198	608,794	(533,404)	53.3
8 - Revenue from other Agencies	1,389,639	739,032	(650,607)	53.2	1,390,639	829,108	(561,531)	59.6

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

State Account
District Account

9 - Other Financing Sources

93000: Sale of Equipment
 99000: Operating Transfers

9 - Other Financing Sources

District Total

<u>Prior Year Adopted Budget</u>	<u>Prior Year Year to Date Actual</u>	<u>Over Budget (Under)</u>	<u>% Received</u>	<u>Current Year Adopted Budget</u>	<u>Current Year Year to Date Actual</u>	<u>Over Budget (Under)</u>	<u>% Received</u>
0	66,883	66,883	100.0	0	50,955	50,955	100.0
1,700,000	0	(1,700,000)	0.0	1,700,000	0	(1,700,000)	0.0
----- 1,700,000	----- 66,883	----- (1,633,117)	----- 3.9	----- 1,700,000	----- 50,955	----- (1,649,045)	----- 3.0
<u>384,654,272</u>	<u>297,940,580</u>	<u>(86,713,692)</u>	<u>77.5</u>	<u>397,218,282</u>	<u>302,202,431</u>	<u>(95,015,851)</u>	<u>76.1</u>

Run Date: June 20, 2017

Run Time: 10:45 am

Report ID:TS152.v3

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

<u>Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Current Month</u>	<u>Current Year Year to Date</u>	<u>Encumbrance</u>	<u>Unspent / Unencumbered</u>	<u>Percent Expended</u>
01: Basic Education							
01000: Basic Education	178,674,519	176,027,621	14,937,252	132,719,443	40,468,349	2,839,830	98.4
01030: BE Attendance BECCA	0	126,366	4,182	24,140	688	101,538	19.6
01040: BE Building Contributions	0	368,185	10,550	132,453	994	234,738	36.2
01050: BE Kindergarten Contributions	0	29,265	3,381	25,266	1,827	2,172	92.6
01079: BE Categorical Carryover	700,155	0	0	0	0	0	100.0
01240: BE SPED Peer Review Pool	85,000	85,000	3,043	5,332	2,730	76,938	9.5
01250: BE Campus Security	2,017,275	2,047,275	168,532	1,724,818	391,967	(69,510)	103.4
01270: BE Secondary Advisory Stipends	5,000	5,000	734	3,296	368	1,335	73.3
01280: BE HS Graduation	71,000	111,000	3,206	27,259	48,047	35,694	67.8
01310: BE Para Coverage	5,000	5,000	0	663	587	3,751	25.0
01320: BE Peer Review Pool	75,000	75,000	0	0	0	75,000	0.0
01430: BE Instructional	392,967	392,967	158,073	1,301,816	365,505	(1,274,354)	424.3
01440: BE - Non-Instructional	999,639	1,034,199	98,032	808,111	265,083	(38,994)	103.8
01450: BE Instructional	4,177,177	4,177,177	316,383	2,857,397	872,333	447,447	89.3
01460: BE FB Non-Instructional	600,000	600,000	15,964	170,854	71,290	357,856	40.4
01470: BE High Needs Support	1,500,000	1,441,200	148,537	1,067,149	350,068	23,983	98.3
01480: BE Strategic Goals/Initiatives	332,332	443,411	1,973	169,927	7,669	265,815	40.1
01650: BE Special Programs	2,106,436	2,152,436	174,776	1,536,551	379,023	236,862	89.0
01660: BE Next Move	139,457	149,457	22,116	125,338	41,502	(17,383)	111.6
01701: BE OP OT Relief Pool	95,000	82,450	44	109,774	0	(27,324)	133.1
01880: BE Partner School	6,898,490	7,216,245	601,080	5,185,442	1,524,971	505,832	93.0
01901: BE Running Start	1,385,705	1,482,322	3,580	537,579	831,775	112,968	92.4
01905: BE Int'l Baccalaureate	665,726	665,726	41,794	429,666	166,588	69,472	89.6
01915: BE Bargained Enhancement 5-10	1,233,050	1,233,050	11,306	79,761	8,164	1,145,125	7.1
01940: BE MS Athletic Reserve	0	455,009	0	0	0	455,009	0.0
01990: BE Curriculum & Instruction	2,715,000	2,720,701	166,453	1,783,434	228,181	709,086	73.9
01991: BE Curriculum & Instruction 1x	1,026,750	1,814,304	0	865,458	0	948,846	47.7
01992: BE C&I Optional Days	3,820,542	3,820,542	265,311	1,776,106	177,033	1,867,403	51.1
Total 01: Basic Education	209,721,220	208,760,908	17,156,301	153,467,032	46,204,741	9,089,135	95.6
02: Basic Education - ALE							
02000: BE Alternative Learning Exp	370,240	342,486	79,811	335,768	101,762	(95,043)	127.8
Total 02: Basic Education - ALE	370,240	342,486	79,811	335,768	101,762	(95,043)	127.8
03: Basic Education-1418 Open							
03000: Basic Ed - 1418 Open Doors	2,552,174	2,334,683	90,170	1,538,879	621,754	174,050	92.5

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<u>Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Current Month</u>	<u>Current Year Year to Date</u>	<u>Encumbrance</u>	<u>Unspent / Unencumbered</u>	<u>Percent Expended</u>
Total 03: Basic Education-1418 Open	2,552,174	2,334,683	90,170	1,538,879	621,754	174,050	92.5
21: Special Education, State							
21000: Special Education - State	42,973,969	43,547,482	3,918,792	34,591,223	11,823,707	(2,867,448)	106.6
21560: SPED - State Safety Net	1,000,000	1,000,000	56,300	524,313	148,795	326,892	67.3
21720: SPED - District Settlement	8,000	8,000	550	550	2,125	5,325	33.4
21900: SPED Work Training	0	3,067	337	545	0	2,522	17.8
Total 21: Special Education, State	43,981,969	44,558,549	3,975,979	35,116,631	11,974,627	(2,532,709)	105.7
22: SPED Infants & Tod - State							
22000: SPED Infants & Toddlers-State	1,153,284	1,125,839	94,933	854,520	235,965	35,353	96.9
Total 22: SPED Infants & Tod - State	1,153,284	1,125,839	94,933	854,520	235,965	35,353	96.9
24: Special Education, Federal							
24506: SPED IDEAB Flow Thru 15-16	0	0	0	53,940	0	(53,940)	100.0
24507: SPED IDEAB Flow Thru 06-7	5,958,182	5,958,182	452,109	3,963,676	1,227,388	767,118	87.1
24516: SPED IDEAB Preschool 15-16	0	0	0	2,367	0	(2,367)	100.0
24517: SPED IDEAB Preschool 16-17	207,788	218,517	26,416	173,432	46,402	(1,316)	100.6
24566: SPED Safety Net 15-16	0	0	0	12,852	0	(12,852)	100.0
24567: SPED Safety Net 16-17	909,660	909,660	57,996	497,115	149,003	263,542	71.0
Total 24: Special Education, Federal	7,075,630	7,086,359	536,521	4,703,381	1,422,793	960,185	86.5
31: Career & Tech Ed, State							
31000: CTE Technical Support	132,800	132,800	12,177	115,266	31,644	(14,110)	110.6
31510: CTE Administration	879,144	1,267,953	52,987	534,637	449,125	284,190	77.6
31600: CTE Agriculture & Science	423,157	423,157	39,730	340,535	107,026	(24,404)	105.8
31605: CTE Lincoln Tree Farm Harvest	0	0	0	19,659	6,703	(26,362)	100.0
31610: CTE Business Education	1,464,878	1,464,878	118,460	1,098,820	329,924	36,134	97.5
31620: CTE Marketing Education	329,807	329,807	34,791	288,640	84,227	(43,060)	113.1
31630: CTE Diversified Occupations	599,262	519,262	51,642	460,707	126,405	(67,850)	113.1
31640: CTE Trade & Industry	1,379,133	1,403,048	123,844	1,089,849	334,521	(21,322)	101.5
31650: CTE Family & Consumer Science	1,036,511	1,036,511	93,048	810,989	241,742	(16,221)	101.6
31660: CTE Next Move	125,808	125,808	10,491	95,923	29,018	867	99.3
31670: CTE Technology	817,637	817,637	65,032	602,725	176,880	38,032	95.3
31680: CTE Health Occupations	439,559	439,559	24,870	225,454	81,274	132,831	69.8
31710: CTE Career Guidance	516,167	516,167	43,340	369,813	118,092	28,262	94.5
31880: CTE Partner School	1,463,468	1,347,033	127,007	1,101,665	306,117	(60,749)	104.5
31901: CTE Running Start	88,194	112,804	0	62,217	51,296	(709)	100.6
31902: CTE Open Doors	109,619	87,070	0	88,713	20,287	(21,930)	125.2

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<u>Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Current Month</u>	<u>Current Year Year to Date</u>	<u>Encumbrance</u>	<u>Unspent / Unencumbered</u>	<u>Percent Expended</u>
Total 31: Career & Tech Ed, State	9,805,144	10,023,494	797,418	7,305,612	2,494,281	223,600	97.8
34: Middle School CTE							
34500: CTE Middle School	1,378,187	1,727,552	118,823	1,094,384	461,999	171,169	90.1
Total 34: Middle School CTE	1,378,187	1,727,552	118,823	1,094,384	461,999	171,169	90.1
38: Career & Tech Ed, Federal							
38506: CTE Perkins Grant 15-16	0	0	0	708	0	(708)	100.0
38507: CTE Perkins Grant 16-17	236,600	293,417	10,566	73,335	113,952	106,130	63.8
Total 38: Career & Tech Ed, Federal	236,600	293,417	10,566	74,043	113,952	105,422	64.1
51: Disadvantaged, Federal							
51406: T1 SIG Cohort III Yr 2 15-16	0	0	0	64,111	0	(64,111)	100.0
51407: T1 SIG Cohort III Yr 3 16-17	2,024,647	2,024,647	223,130	1,358,263	330,511	335,873	83.4
51506: T1-A Disadvantaged 15-16	0	0	424	65,937	898	(66,834)	100.0
51507: T1-A Disadvantaged 16-17	10,292,225	10,292,225	791,237	6,414,402	1,728,141	2,149,681	79.1
51537: T10-C Homeless Ed 16-17	38,736	40,204	2,923	17,517	7,826	14,861	63.0
51606: T1-D Neglect & Delinqnt 15-16	0	0	0	930	0	(930)	100.0
51607: T1-D Neglect & Delinqnt 16-17	100,316	102,624	8,273	70,532	21,375	10,718	89.6
51636: T1-A Priority/Focus Schools 16	0	0	0	(31)	0	31	100.0
51637: T1-A Priority/Focus Schools 17	0	247,010	27,479	143,647	20,903	82,461	66.6
Total 51: Disadvantaged, Federal	12,455,924	12,706,710	1,053,467	8,135,307	2,109,654	2,461,749	80.6
52: School Improvement, Federa							
52476: T2-A Teacher Quality 15-16	0	0	1,033	14,135	562	(14,697)	100.0
52477: T2-A Teacher Quality 16-17	1,768,383	2,179,148	198,085	1,557,594	445,974	175,580	91.9
Total 52: School Improvement, Federa	1,768,383	2,179,148	199,119	1,571,729	446,536	160,883	92.6
55: Learning Assistance Prog,							
55500: Learning Assistance Program	8,134,076	8,698,194	637,136	5,914,636	1,876,233	907,325	89.6
Total 55: Learning Assistance Prog,	8,134,076	8,698,194	637,136	5,914,636	1,876,233	907,325	89.6
56: State Institutions, Ctrs &							
56510: Remann Hall	631,420	631,420	49,425	432,786	132,425	66,210	89.5
Total 56: State Institutions, Ctrs &	631,420	631,420	49,425	432,786	132,425	66,210	89.5
57: NegleCTEd & Delinquent							
57516: T1-D Neglect/Delinquent 15-16	0	0	0	760	0	(760)	100.0
57517: T1-D Neglect/Delinquent 16-17	102,397	102,397	8,338	65,410	17,995	18,992	81.5
Total 57: NegleCTEd & Delinquent	102,397	102,397	8,338	66,170	17,995	18,232	82.2
58: Special & Pilot Programs							

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<u>Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Current Month</u>	<u>Current Year Year to Date</u>	<u>Encumbrance</u>	<u>Unspent / Unencumbered</u>	<u>Percent Expended</u>
58: Special & Pilot Programs							
58020: Collection of Evidence	25,000	58,982	0	5,586	781	52,614	10.8
58060: HSPE Testing	0	2,064	0	264	0	1,800	12.8
58079: Certification Bonus	1,594,935	1,594,935	0	0	0	1,594,935	0.0
58085: Academic Acceleration	0	14,296	0	0	0	14,296	0.0
58136: Safe Routes to School	0	2,700	0	0	0	2,700	0.0
58147: Required Action District 16-17	365,123	494,679	45,962	336,243	86,291	72,145	85.4
58157: Career & Technical Education	0	42,991	0	6,889	37,295	(1,193)	102.8
58167: Homeless Student Stability	0	37,384	14,906	17,648	11,710	8,025	78.5
58177: Alternate Route to Teaching	0	2,870	0	2,871	0	(1)	100.0
58227: IB Registration Fee Reimb-Foss	0	6,048	0	0	0	6,048	0.0
58317: Beg Ed Support Team 16-17	280,258	294,860	25,367	225,570	64,738	4,552	98.5
58564: College Readiness Init. 14-15	0	28,677	0	14,998	0	13,679	52.3
58625: Nav 101 College Ready 14-15	0	5,662	0	0	0	5,662	0.0
58637: Priority Schools-Non Title I	0	19,204	2,201	16,278	3,118	(191)	101.0
58657: Admin Intern Program 16-17	0	12,840	0	2,138	0	10,702	16.6
58667: Recruiting Wash Teachers 16-17	0	19,860	22	6,078	1,746	12,036	39.4
58677: WA 1st Robotics Competition 17	0	15,557	0	9,875	0	5,682	63.5
58687: WA FIRST-FIRST Lego League 17	0	5,780	0	1,091	0	4,689	18.9
58697: WA FIRST- FIRST Tech Challenge	0	2,993	0	2,036	0	957	68.0
58777: TPEP Teacher Training Funds 17	130,948	0	0	0	0	0	100.0
Total 58: Special & Pilot Programs	2,396,264	2,662,382	88,458	647,564	205,679	1,809,139	32.0
59: Institutions - Adult Jails							
59100: Inst - Juveniles in Adult Jail	80,989	89,272	3,661	17,318	1,907	70,047	21.5
Total 59: Institutions - Adult Jails	80,989	89,272	3,661	17,318	1,907	70,047	21.5
61: Head Start, Federal							
61516: Head Start Regular 15-16	0	1,070,141	530	1,088,210	2,439	(20,507)	101.9
61517: Head Start Regular 16-17	4,722,203	4,722,203	408,208	2,476,739	1,024,706	1,220,759	74.1
61526: Head Start Training 15-16	0	(4,855)	0	8,593	0	(13,448)	(177.0)
61527: Head Start Training 16-17	49,077	49,077	(5,267)	9,301	0	39,776	19.0
Total 61: Head Start, Federal	4,771,280	5,836,566	403,471	3,582,842	1,027,144	1,226,579	79.0
64: Limited English Proficienc							
64506: Limited English 15-16	0	0	0	845	0	(845)	100.0
64507: Limited English 16-17	389,632	751,581	23,046	316,649	48,029	386,903	48.5
Total 64: Limited English Proficienc	389,632	751,581	23,046	317,494	48,029	386,058	48.6

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65: Transitional Bilingual, St							
65000: Transitional Bilingual	4,677,479	4,690,384	392,911	3,464,273	1,041,776	184,336	96.1
Total 65: Transitional Bilingual, St	4,677,479	4,690,384	392,911	3,464,273	1,041,776	184,336	96.1
68: Indian Education, Federal							
68506: Indian Education 15-16	0	0	0	0	0	0	100.0
68507: Indian Education 16-17	265,103	260,333	25,465	200,616	57,697	2,019	99.2
Total 68: Indian Education, Federal	265,103	260,333	25,465	200,616	57,697	2,019	99.2
69: Other Compensatory Program							
69200: District Conferences	0	15,229	0	5,942	113	9,175	39.8
Total 69: Other Compensatory Program	0	15,229	0	5,942	113	9,175	39.8
73: Summer School							
73000: Summer School - District	540,231	672,174	7,999	78,577	23,547	570,050	15.2
73010: Summer School - Buildings	0	4,205	0	0	0	4,205	0.0
73110: Summer School-Credit Retrieval	0	0	0	0	714	(714)	100.0
73130: Summer School-Targeted	0	0	0	167	0	(167)	100.0
73140: Summer School -Enrichment	0	0	0	17,607	275,000	(292,607)	100.0
73880: Summer School - Partner School	56,705	56,705	0	0	0	56,705	0.0
Total 73: Summer School	596,936	733,084	7,999	96,351	299,261	337,473	54.0
74: Highly Capable, State							
74000: Highly Capable	1,163,428	1,163,975	84,662	803,997	231,263	128,715	88.9
Total 74: Highly Capable, State	1,163,428	1,163,975	84,662	803,997	231,263	128,715	88.9
79: Other Instructional Pgms							
79000: Other Instructional Programs	10,050,445	4,412,541	0	0	0	4,412,541	0.0
79010: Tuition Based Preschool	468,000	589,752	52,619	375,531	98,893	115,328	80.4
79040: Head Start Contributions	0	384	401	401	0	(17)	104.5
79099: Student Incentives	0	2,000	0	0	0	2,000	0.0
79107: Early Childhood Ed 16-17	1,113,600	1,151,433	88,085	773,805	265,552	112,076	90.3
79136: Edge Foundation Grant 15-16	0	0	0	845	0	(845)	100.0
79167: City Truancy Grant 16-17	48,000	48,000	6,009	43,399	0	4,601	90.4
79187: Wallace Foundation 16-17	0	0	554	4,381	1,221	(5,602)	100.0
79206: JROTC - Army 15-16	0	0	0	3,381	0	(3,381)	100.0
79207: JROTC - Army 16-17	335,842	335,842	31,298	250,901	64,101	20,840	93.8
79227: Refugee Impact 16-17	12,000	6,800	0	6,187	109	504	92.6
79266: JROTC - Navy 15-16	0	0	0	845	0	(845)	100.0
79267: JROTC - Navy 16-17	208,249	208,249	13,855	126,508	40,005	41,736	80.0

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79: Other Instructional Pgms							
79270: JROTC - Navy Start Up	0	1,974	622	2,212	0	(238)	112.1
79297: JROTC - Navy Orientation 16-17	0	1,915	0	2,349	0	(434)	122.7
79310: SPED Community Preschool	0	0	0	40,829	0	(40,829)	100.0
79337: City of Tacoma Mini Grants 17	0	3,312	1,259	1,821	0	1,491	55.0
79345: Gates AP/IB Support	0	18,352	0	0	0	18,352	0.0
79387: ECEAP USDA Meals/Snacks 16-17	15,000	0	0	0	0	0	100.0
79447: WA STEM-NGA WBL Lab	0	15,750	1,027	12,153	622	2,975	81.1
79453: Family Literacy Project	0	11,500	0	0	0	11,500	0.0
79496: Tacoma Truancy Center 15-16	0	0	0	1,938	0	(1,938)	100.0
79497: Tacoma Truancy Center 16-17	63,877	63,877	4,686	41,295	13,659	8,924	86.0
79506: JROTC - Air Force 15-16	0	0	0	1,691	0	(1,691)	100.0
79507: JROTC - Air Force 16-17	201,062	201,062	16,356	147,608	46,070	7,384	96.3
79536: JROTC - Marines 15-16	0	0	0	1,691	0	(1,691)	100.0
79537: JROTC - Marines 16-17	203,186	203,186	17,164	148,167	47,350	7,670	96.2
79580: Curriculum Fundraising	0	599,652	40,831	343,586	10,835	245,232	59.1
79585: International Exchange Program	65,809	65,809	7,322	68,193	20,874	(23,258)	135.3
79590: Read 2 Me (formerly Werlin)	42,247	42,247	421	19,866	15,556	6,826	83.8
79625: McVento Workforce Proj 14-15	0	111	0	0	0	111	0.0
79626: McKinney Vento Workforce Proj.	0	0	0	423	0	(423)	100.0
79637: WaKIDS Implementation 16-17	0	2,243	0	0	0	2,243	0.0
79657: WaKIDS 16-17	13,598	7,200	1,175	10,746	0	(3,546)	149.3
79693: Lincoln Ctr Gates Grant	0	15,595	0	0	0	15,595	0.0
79733: Lincoln Ctr Extended Day Supp.	0	9,657	0	533	0	9,124	5.5
79747: UWT Dual Track ELL 16-17	46,200	31,200	0	936	0	30,264	3.0
79754: Greater Tacoma Community Fdtn	0	31,037	25,000	25,737	0	5,300	82.9
79755: Tacoma Schools Fdtn Awards	0	12,737	858	7,690	0	5,047	60.4
79780: Hilltop Artists	172,184	186,533	14,349	129,138	43,046	14,349	92.3
79797: GRADS-Early Achievers Proj. 17	0	8,620	399	3,124	366	5,130	40.5
79816: Tacoma Whole Child Int 15-16	0	0	0	0	0	0	100.0
79817: Tacoma Whole Child Int 16-17	202,241	202,241	13,302	43,260	17	158,964	21.4
79827: Early Warning Indicator Sys Y3	0	28,562	0	0	0	28,562	0.0
79850: Arts Collaboration	31,425	31,425	280	20,410	0	11,015	64.9
79910: NFL Foundation	0	9,000	4,294	7,845	0	1,155	87.2
79946: Bridge to College Courses Yr 1	0	32,870	8,304	30,291	0	2,579	92.2

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79: Other Instructional Pgms							
79947: Bridge to College Courses Yr 2	0	10,250	0	0	0	10,250	0.0
79957: Art for the Sake of Art Prog.	0	10,000	6,011	9,501	0	499	95.0
79967: College Readiness Initiative	0	19,792	0	0	0	19,792	0.0
Total 79: Other Instructional Pgms	13,292,965	8,632,710	356,478	2,709,215	668,274	5,255,222	39.1
89: Community Services							
89010: Facility Use	182,800	182,800	17,806	162,114	11,832	8,855	95.2
89020: Facility Use - Fields	8,700	8,700	953	4,814	0	3,886	55.3
89030: Facility Use - Swim Pools	6,000	6,000	479	11,679	0	(5,679)	194.7
89040: Facility Use - Stadiums	32,200	32,200	1,786	5,852	258	26,090	19.0
89050: Facility Use - Theaters	70,800	70,800	18,559	121,059	8,307	(58,566)	182.7
89060: Facility Use - Other	42,000	42,000	6,953	102,446	9,747	(70,193)	267.1
89150: Summer Nutrition Svcs	115,071	115,071	0	0	0	115,071	0.0
Total 89: Community Services	457,571	457,571	46,536	407,965	30,143	19,463	95.7
97: District-Wide Support							
97000: District-Wide Support	50,897,692	52,467,909	3,910,837	38,416,652	13,472,836	578,421	98.9
97090: DWS Tech General Admin	1,700,000	1,700,000	11,742	1,425,255	315,380	(40,635)	102.4
97093: DWS Tech Util/Net	135,056	135,056	19,311	314,630	85,392	(264,965)	296.2
97460: DWS FB Non-Instructional	1,264,627	1,264,627	58,522	750,065	244,221	270,342	78.6
97580: DWS Security	827,319	847,449	74,781	719,740	518,302	(390,594)	146.1
97880: DWS Partner School	33,837	33,837	12,977	41,389	16,205	(23,756)	170.2
Total 97: District-Wide Support	54,858,531	56,448,878	4,088,170	41,667,731	14,652,335	128,812	99.8
98: Nutrition Svcs							
98000: Nutrition Services	11,924,855	11,924,855	960,207	10,483,809	2,190,157	(749,111)	106.3
98030: Nutrition Svcs - Summer	0	0	0	15,111	73,288	(88,399)	100.0
Total 98: Nutrition Svcs	11,924,855	11,924,855	960,207	10,498,920	2,263,445	(837,509)	107.0
99: Pupil Transportation							
99000: Pupil Transportation	12,975,632	13,024,785	1,318,071	9,306,657	3,082,475	635,653	95.1
99110: Transportation - Ex Curr	331,216	331,216	25,779	143,588	267,091	(79,464)	124.0
99120: Transportation - Field Trips	(1,011,093)	(1,056,541)	(70,366)	(484,604)	182,373	(754,310)	28.6
Total 99: Pupil Transportation	12,295,755	12,299,460	1,273,484	8,965,642	3,531,939	(198,121)	101.6
District Total	406,537,436	406,537,436	32,562,555	293,996,747	92,273,722	20,266,968	95.0

ASSOCIATED STUDENT BODY FUND

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

Run Date: June 20, 2017
Run Time: 10:47 am
Report ID: TS161.v6

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



	Current Year <u>Adopted</u> <u>Budget</u>	Current Year Year to Date <u>Actual</u>	Under Budget (Over)	% Current Year_ <u>Budget</u>	% Prior Year_ <u>Budget</u>
Resources Available					
Restricted Fund Balance					
819: Restricted to Fund Purposes	1,733,920	1,981,767	247,847	114.3	114.2
Total Restricted Fund Balance	1,733,920	1,981,767	247,847	114.3	114.2
Nonspendable and Assigned Fund Balance					
Total Nonspendable and Assigned Fund Balance	0	0	0	100.0	100.0
Total Beginning Fund Balance	1,733,920	1,981,767	247,847	114.3	114.2
Revenue					
1 - General Student Body	1,240,560	666,256	(574,304)	53.7	55.4
2 - Athletics	292,125	212,688	(79,437)	72.8	76.2
3 - Classes	468,985	209,351	(259,634)	44.6	57.6
4 - Clubs	2,084,545	545,048	(1,539,497)	26.1	29.4
6 - Private Money	125,125	9,088	(116,037)	7.3	10.6
Total Revenue	4,211,340	1,642,430	(2,568,910)	39.0	42.5
Total Resources Available	5,945,260	3,624,197	(2,321,063)	61.0	63.5
Uses of Resources					
Expenditures					
1 - General Student Body	1,341,802	552,144	789,658	41.1	43.6
2 - Athletics	271,387	296,047	(24,660)	109.1	86.0
3 - Classes	399,297	146,611	252,686	36.7	47.6
4 - Clubs	1,917,025	528,930	1,388,095	27.6	27.4
6 - Private Money	125,125	7,569	117,556	6.0	3.8
Total Expenditures	4,054,636	1,531,302	2,523,334	37.8	38.0
Total Uses of Resources	4,054,636	1,531,302	2,523,334	37.8	38.0
Ending Fund Balance	1,890,624	2,092,896	202,272	110.7	114.6

Run Date: June 20, 2017

Run Time: 10:47 am

Report ID: TS157.v5

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

<u>BRC</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Adopted Budget Expenditures</u>	<u>Fund Balance w/o Imprest Funds</u>	<u>Imprest Funds</u>	<u>Fund Balance</u>
011 Finance	961	134	0	0	1,095	0	1,095
101 Arlington	636	2,826	2,705	2,010	757	0	757
103 Birney	8,991	3,704	4,154	6,600	8,541	0	8,541
104 Blix	1,622	285	518	2,100	1,389	0	1,389
105 Boze	9,839	8,770	14,049	26,620	4,559	0	4,559
107 Browns Pt	12,255	14,378	3,115	47,650	23,518	0	23,518
109 Bryant	7,393	1,557	1,004	20,000	7,946	0	7,946
110 Crescent Hts	862	2	0	540	864	0	864
113 DeLong	7,058	9,473	8,432	17,506	8,099	0	8,099
115 Downing	8,047	16,215	5,735	19,800	18,527	0	18,527
117 Edison	3,704	2,130	2,630	3,500	3,204	0	3,204
119 Fawcett	5,052	31,337	28,571	26,370	7,818	0	7,818
121 Fern Hill	278	1	0	9,000	279	0	279
123 Franklin	6,801	10,350	12,451	11,000	4,700	0	4,700
125 Geiger	3,454	2,740	3,259	6,750	2,936	0	2,936
133 Jefferson	2,904	57	130	7,150	2,831	0	2,831
135 Larchmont	2,424	7,031	5,158	14,000	4,296	0	4,296
137 Lister	5,668	3,158	5,003	20,750	3,823	0	3,823
139 Lowell	3,516	1,134	2,038	3,300	2,612	0	2,612
143 Lyon	2,863	1,629	1,936	2,300	2,557	0	2,557
147 Manitou Pk	4,529	1,720	1,076	13,875	5,174	0	5,174
149 Mann	287	6,318	1,192	300	5,413	0	5,413
151 McCarver	5,427	4,256	199	17,125	9,484	0	9,484
157 NE Tacoma	6,014	12,694	12,761	28,200	5,947	0	5,947
163 Pt Defiance	9,615	9,503	18,593	13,500	525	0	525
165 Reed	3,942	5,854	4,343	4,200	5,454	0	5,454
169 Roosevelt	3,670	698	0	2,900	4,368	0	4,368
175 Sheridan	4,018	7,320	0	15,000	11,338	0	11,338
177 Sherman	3,466	15,494	16,125	14,117	2,836	0	2,836
179 Stanley	1,262	3	0	2,000	1,265	0	1,265
181 Skyline	9,843	21,885	19,680	23,125	12,048	0	12,048
183 Wainwright	0	3,522	1,702	0	1,820	0	1,820
185 Washington	2,511	35,246	26,924	32,700	10,832	0	10,832
187 Whitman	706	2,282	820	2,000	2,168	0	2,168
189 Whittier	6,946	(996)	1,048	18,600	4,902	0	4,902
200 Giaudrone	48,369	36,532	26,604	69,410	58,297	0	58,297
202 Baker	105,060	39,343	27,946	52,920	116,457	0	116,457

Run Date: June 20, 2017

Run Time: 10:47 am

Report ID: TS157.v5

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

<u>BRC</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Adopted Budget Expenditures</u>	<u>Fund Balance w/o Imprest Funds</u>	<u>Imprest Funds</u>	<u>Fund Balance</u>
206 Gray	70,268	49,633	67,883	92,700	52,019	0	52,019
208 Hunt	16,288	43	0	0	16,331	0	16,331
210 Jason Lee	27,998	11,543	17,202	58,550	22,339	0	22,339
212 Mason	70,418	23,407	12,841	95,500	80,984	0	80,984
216 Meeker	97,381	38,649	37,705	231,925	98,325	0	98,325
218 Stewart	36,448	29,844	23,454	29,400	42,839	0	42,839
220 Truman	67,583	77,348	44,435	95,075	100,496	0	100,496
221 First Creek	27,915	58,627	42,636	30,750	43,906	0	43,906
224 Foss	65,477	94,464	82,612	120,490	77,329	0	77,329
226 Lincoln	169,798	164,250	125,966	429,010	208,081	0	208,081
228 Mt Tahoma	225,185	124,848	127,171	359,548	222,862	0	222,862
230 Stadium	301,364	338,900	384,801	967,440	255,463	0	255,463
232 Wilson	315,640	173,225	159,642	762,245	329,223	0	329,223
234 Oakland	2,127	3,029	1,987	2,500	3,169	0	3,169
235 IDEA School	0	2,155	0	0	2,155	0	2,155
237 Tacoma School For The Arts	32,532	12,942	16,887	70,805	28,588	0	28,588
239 Science & Math Institute	37,997	12,947	14,960	24,780	35,984	0	35,984
607 Career & Technical Education	28,221	74	0	0	28,295	0	28,295
617 ASB Athletics & Activities	55,877	88,390	91,568	105,000	52,700	0	52,700
734 Young Ambassadors	23,257	19,527	19,654	22,000	23,130	0	23,130
<u>District Total</u>	<u>1,981,767</u>	<u>1,642,430</u>	<u>1,531,302</u>	<u>4,054,636</u>	<u>2,092,896</u>	<u>0</u>	<u>2,092,896</u>

DEBT SERVICE FUND

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

For 2016-17, no new bond issues or bond refunding transactions are planned. The final cash payment of \$320M in November 2016 was the final cash drawn from the \$500M bond authority approved by voters in 2013. Finance staff will continue working with the district's financial advisors to structure debt payments and tax rates to minimize borrowing costs and keep a level property tax rate for its citizens.

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

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

Debt Service Fund - Schedule of Long-Term Debt For the Fiscal Year Ending August 31, 2017					
Bonds and Contracts Payable	Beginning Balance	Additions	Reductions	Ending Balance	Amount Due at next Payment (June 2017)
2012 Refunding of '03,05,05A UTGO's	66,785,000	-	4,400,000	62,385,000	55,000
2014 UTGO	136,600,000	-	-	136,600,000	-
2015 UTGO	273,050,000	-	1,485,000	271,565,000	-
2015 Refunding of 2005 UTGO	87,685,000	-	7,535,000	80,150,000	7,005,000
Total Bonds Payable	\$ 564,120,000	\$ -	\$ 13,420,000	\$ 550,700,000	\$ 7,060,000

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

Run Date: June 20, 2017

Run Time: 10:48 am

Report ID: TS160.v5

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

	Current Year <u>Adopted</u> <u>Budget</u>	Current Year Year to Date <u>Actual</u>	Under Budget (Over)	% Current Year <u>Budget</u>	% Prior Year <u>Budget</u>
Resources Available					
Restricted FB					
830: Restricted for Debt Service	4,940,000	4,843,752	(96,248)	98.1	100.1
Total Restricted FB	4,940,000	4,843,752	(96,248)	98.1	100.1
Total Beginning Fund Balance	4,940,000	4,843,752	(96,248)	98.1	100.1
Revenue					
1 - Local Taxes	53,462,500	52,713,344	(749,156)	98.6	98.3
2 - Local Non-Tax	18,000	32,644	14,644	181.4	109.6
Total Revenue	53,480,500	52,745,988	(734,512)	98.6	95.7
Total Resources Available	58,420,500	57,589,740	(830,760)	98.6	96.1
Uses of Resources					
Expenditures					
728: Principal Payments	20,480,000	13,420,000	7,060,000	65.5	71.5
730: Interest Payments	26,754,412	13,466,306	13,288,106	50.3	22.5
790: Contractual Services - Other	750,000	1,097	748,903	0.1	0.0
Total Expenditures	47,984,412	26,887,404	21,097,008	56.0	18.1
Total Uses of Resources	47,984,412	26,887,404	21,097,008	56.0	82.1
Ending Fund Balance	10,436,088	30,702,336	20,266,248	294.2	507.5

Run Date: June 20, 2017
Run Time: 10:49 am
Report ID: TS156.v4

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



<u>State Account</u> <u>District Account</u>	<u>Prior Year Adopted Budget</u>	<u>Prior Year Year to Date Actual</u>	<u>Over Budget (Under)</u>	<u>% Received</u>	<u>Current Year Adopted Budget</u>	<u>Current Year Year to Date Actual</u>	<u>Over Budget (Under)</u>	<u>% Received</u>
1 - Local Taxes								
11000: Local Property Tax	49,839,545	48,990,547	(848,998)	98.3	53,462,500	52,713,344	(749,156)	98.6
1 - Local Taxes	49,839,545	48,990,547	(848,998)	98.3	53,462,500	52,713,344	(749,156)	98.6
2 - Local Non-Tax								
23000: Investment Earnings	18,000	19,720	1,720	109.6	18,000	32,644	14,644	181.4
2 - Local Non-Tax	18,000	19,720	1,720	109.6	18,000	32,644	14,644	181.4
9 - Other Financing Sources								
91000: Sale of Bonds	110,515,000	0	(110,515,000)	0.0	0	0	0	100.0
96000: Sale of Refunding Bonds	0	104,407,839	104,407,839	100.0	0	0	0	100.0
9 - Other Financing Sources	110,515,000	104,407,839	(6,107,161)	94.5	0	0	0	100.0
District Total	160,372,545	153,418,106	(6,954,439)	95.7	53,480,500	52,745,988	(734,512)	98.6

CAPITAL PROJECTS FUND

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

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

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

Modernize and replace existing school facilities

Wilson High School Phase II (*construction is currently underway*)
Arlington Elementary School (*construction is currently underway*)
Mary Lyon Elementary School (*construction is currently underway*)
Brown's Point Elementary School (*construction is currently underway*)

Replace existing school facilities

Birney Elementary School (*construction begins summer 2018*)
Grant Center for the Expressive (*construction begins summer 2018*)
Boze Elementary School (*construction begins summer 2019*)
Downing Elementary School (*construction begins summer 2019*)
Hunt Middle School (*construction begins summer 2020*)

Construct new facilities

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

The current capital projects are as follows:

- The Phase II modernization project at Wilson High School has begun. The second phase of the Wilson High School replacement and modernization is a continuation of the Phase I replacement project completed in August 2006. A portion of the project included a new two-story academic building, improved electrical, heating and ventilation systems as well as renovating locker rooms and expanding the weight, wrestling and aerobics room. The remainder of the Phase II project will consist of a new music building, new athletic complex, and replacement of the remaining classroom wings and modernization of other buildings throughout the campus. The project is currently 90% complete as of April 2017 and the estimated completion date for this phase is early summer 2017.
- Collaboration with Metro Parks for Point Defiance is ongoing for the new Science and Math Institute (SAMI) school construction project. It will feature eight SAMI classrooms, including two science labs, plus administrative space, an early learning center, and space for zoo staff and volunteers. Construction on this project began in August 2016 and is currently 55% complete as of April 2017. It is projected to open in fall 2017.
- The Arlington Elementary replacement project broke ground in July 2016. It is the first school to be designed under the district's new Vision for the Elementary Learning Environment guidelines for building planning and design. The school is currently 65% complete and is anticipated to be complete in September 2017.
- Mary Lyon recently began construction, which is expected to go on through the fall of 2018. The new building is expected to sustain a lifespan of 50 years while housing 56,625 square of innovative learning space. The existing facility was original constructed in 1925 with 41,017 square feet on just under 3 acres. Several additions were made between 1948 and 2003.
- Brown's Point Elementary is currently open for site work bids which is expected to go through to August when the board will go through the approval process. The school is expected to be designed for approximately 56,000 square feet of innovative learning spaces and is anticipated to open Fall/Winter during the 2018-19 school year.

Small Capital Projects - Districtwide Safety and Health Upgrades:

Nearly 200 small capital projects throughout the district are part of the 2013 construction bond passed by voters in 2013. Projects scheduled for spring and summer 2017 include:

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

Run Date: June 20, 2017
Run Time: 10:50 am
Report ID: TS159.v7

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



	Current Year <u>Adopted</u> <u>Budget</u>	Current Year Year to Date <u>Actual</u>	Under Budget <u>(Over)</u>	% Current Year <u>Budget</u>	% Prior Year <u>Budget</u>
Resources Available					
Restricted Fund Balance					
861: Restricted from Bond Proceeds	324,395,400	321,093,630	(3,301,770)	99.0	111.6
862: Restricted from Levy Proceeds	4,354,600	12,443,487	8,088,887	285.8	137.2
Total Restricted Fund Balance	328,750,000	333,537,117	4,787,117	101.5	113.5
Assigned Fund Balance					
889: Assigned to Fund Purposes	1,250,000	796,483	(453,517)	63.7	111.0
Total Assigned Fund Balance	1,250,000	796,483	(453,517)	63.7	111.0
Total Beginning Fund Balance	330,000,000	334,333,600	4,333,600	101.3	113.5
Revenue					
1 - Local Taxes	9,950,000	9,947,513	(2,487)	100.0	100.5
2 - Local Non-Tax	2,134,300	2,114,302	(19,998)	99.1	378.2
4 - State - Special Purpose	19,883,220	11,597,543	(8,285,677)	58.3	0.7
8 - Revenue from other Agencies	0	4,238	4,238	100.0	100.0
9 - Other Financing Sources	500,000	0	(500,000)	0.0	100.2
Total Revenue	32,467,520	23,663,596	(8,803,924)	72.9	96.8
Total Resources Available	362,467,520	357,997,196	(4,470,324)	98.8	101.0
Uses of Resources					
Expenditures					
12 - Site Improvements	1,338,500	2,128,561	(790,061)	159.0	72.6
21 - New Buildings	48,793,000	25,808,959	22,984,041	52.9	33.0
22 - Remodeled Buildings	58,500,500	34,807,849	23,692,651	59.5	49.3
31 - Initial Equipment	17,487,000	9,590,756	7,896,244	54.8	28.0
35 - Instructional Technology	0	2,819,556	(2,819,556)	100.0	100.0
51 - Sale of Real Estate	0	40,697	(40,697)	100.0	100.0
52 - MODIFY REPORT FOR DESC	0	6,847	(6,847)	100.0	100.0
Total Expenditures	126,119,000	75,203,225	50,915,775	59.6	45.6
Total Uses of Resources	126,119,000	75,203,225	50,915,775	59.6	45.6
Ending Fund Balance	236,348,520	282,793,971	46,445,451	119.7	136.5

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Run Time: 10:50 am
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TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
Capital Projects Fund As Of: May 31, 2017



	Current Year Adopted Budget	Current Year Year to Date Actual	Under Budget (Over)	% Current Year Budget	% Prior Year Budget
861: Restricted from Bond Proceeds	324,395,400	321,093,630	(3,301,770)	99.0	111.6
862: Restricted from Levy Proceeds	4,354,600	12,443,487	8,088,887	285.8	137.2
Total Restricted Fund Balance	328,750,000	333,537,117	4,787,117	101.5	113.5
889: Assigned to Fund Purposes	1,250,000	(50,743,146)	(51,993,146)	4,059.5	41,943.3
Total Assigned Fund Balance	1,250,000	(50,743,146)	(51,993,146)	(4,059.5)	41,943.3
Total Ending Fund Balance	330,000,000	282,793,971	(47,206,029)	85.7	330.7

Run Date: June 20, 2017
Run Time: 10:50 am
Report ID: TS156.v4

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



<u>State Account</u> <u>District Account</u>	<u>Prior Year Adopted Budget</u>	<u>Prior Year Year to Date Actual</u>	<u>Over Budget (Under)</u>	<u>% Received</u>	<u>Current Year Adopted Budget</u>	<u>Current Year Year to Date Actual</u>	<u>Over Budget (Under)</u>	<u>% Received</u>
1 - Local Taxes								
11000: Local Property Tax	9,950,000	10,000,040	50,040	100.5	9,950,000	9,947,513	(2,487)	100.0
1 - Local Taxes	9,950,000	10,000,040	50,040	100.5	9,950,000	9,947,513	(2,487)	100.0
2 - Local Non-Tax								
23000: Investment Earnings	350,300	1,739,746	1,389,446	496.6	1,952,300	1,637,959	(314,341)	83.9
27000: Rentals & Leases	139,400	118,407	(20,993)	84.9	180,000	59,767	(120,233)	33.2
28000: Insurance Recoveries	0	0	0	100.0	0	329,576	329,576	100.0
29050: Mitigation Fees	2,000	1,364	(636)	68.2	2,000	87,000	85,000	4,350.0
2 - Local Non-Tax	491,700	1,859,516	1,367,816	378.2	2,134,300	2,114,302	(19,998)	99.1
4 - State - Special Purpose								
41300: State Matching - Paid Direct to District	13,160,000	95,166	(13,064,834)	0.7	19,883,220	11,597,543	(8,285,677)	58.3
4 - State - Special Purpose	13,160,000	95,166	(13,064,834)	0.7	19,883,220	11,597,543	(8,285,677)	58.3
8 - Revenue from other Agencies								
81000: Governmental Entities	0	0	0	100.0	0	4,238	4,238	100.0
8 - Revenue from other Agencies	0	0	0	100.0	0	4,238	4,238	100.0
9 - Other Financing Sources								
91000: Sale of Bonds	320,000,000	321,092,658	1,092,658	100.3	0	0	0	100.0
92000: Sale of Real Property	500,000	6,648	(493,352)	1.3	500,000	0	(500,000)	0.0
9 - Other Financing Sources	320,500,000	321,099,306	599,306	100.2	500,000	0	(500,000)	0.0
<u>District Total</u>	344,101,700	333,054,028	(11,047,672)	96.8	32,467,520	23,663,596	(8,803,924)	72.9

TRANSPORTATION VEHICLE FUND

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

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

The transportation vehicle fund financial statements are next in this section

Run Date: June 20, 2017

Run Time: 10:51 am

Report ID: TS162.v4

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

	Current Year <u>Adopted</u> <u>Budget</u>	Current Year Year to Date_ <u>Actual</u>	Under Budget (Over)	% Current Year_ <u>Budget</u>	% Prior Year_ <u>Budget</u>
Resources Available					
Committed and Assigned FB					
819: Restricted to Fund Purposes	1,620,000	1,728,970	108,970	106.7	81.0
Total Committed and Assigned FB	1,620,000	1,728,970	108,970	106.7	81.0
Total Beginning Fund Balance	1,620,000	1,728,970	108,970	106.7	81.0
Revenue					
2 - Local Non-Tax	4,000	6,895	2,895	172.4	140.1
4 - State - Special Purpose	625,000	0	(625,000)	0.0	0.0
9 - Other Financing Sources	10,000	0	(10,000)	0.0	0.0
Total Revenue	639,000	6,895	(632,105)	1.1	0.7
Total Resources Available	2,259,000	1,735,865	(523,135)	76.8	67.0
Uses of Resources					
Expenditures					
910: Barcoded Equipment	1,300,000	0	1,300,000	0.0	0.0
Total Expenditures	1,300,000	0	1,300,000	0.0	0.0
Total Uses of Resources	1,300,000	0	1,300,000	0.0	0.0
Ending Fund Balance	959,000	1,735,865	776,865	181.0	128.3

Run Date: June 20, 2017
 Run Time: 10:52 am
 Report ID: TS156.v4

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



<u>State Account</u>	<u>Prior Year Adopted Budget</u>	<u>Prior Year Year to Date Actual</u>	<u>Over Budget (Under)</u>	<u>% Received</u>	<u>Current Year Adopted Budget</u>	<u>Current Year Year to Date Actual</u>	<u>Over Budget (Under)</u>	<u>% Received</u>
<u>District Account</u>								
2 - Local Non-Tax								
23000: Investment Earnings	3,000	4,202	1,202	140.1	4,000	6,895	2,895	172.4
2 - Local Non-Tax	3,000	4,202	1,202	140.1	4,000	6,895	2,895	172.4
4 - State - Special Purpose								
44990: Transportation - Depreciation	575,000	0	(575,000)	0.0	625,000	0	(625,000)	0.0
4 - State - Special Purpose	575,000	0	(575,000)	0.0	625,000	0	(625,000)	0.0
9 - Other Financing Sources								
93000: Sale of Equipment	10,000	0	(10,000)	0.0	10,000	0	(10,000)	0.0
9 - Other Financing Sources	10,000	0	(10,000)	0.0	10,000	0	(10,000)	0.0
<u>District Total</u>	588,000	4,202	(583,798)	0.7	639,000	6,895	(632,105)	1.1

APPENDIX A

Year To Date Budget vs. Year To Date Actual

Table 1 & 2 displays the year to date budget versus year to date actual for both revenues and expenditures. The budget spread is calculated using a weighted average based upon the last three years (Fiscal Years 13/14, 14/15, & 15/16) of actual data. The weighted average is applied to the current year budget to derive at the year to date budget amount as displayed in Tables 1 & 2. Due to the unpredictable nature of revenues and expenditures, the year to date budget may not truly reflect the operations of the district from year to year.

Table 1 Year To Date Revenues

Revenue Sources	Year To Date Budget	Percent of Total	Year To Date Actual *	Percent of Total	Variance over/(under)
Local Taxes	\$ 82,614,282	27.33%	\$ 85,134,224	28.17%	\$ 2,519,942
Local Non-Tax	5,129,307	1.70%	6,320,779	2.09%	1,191,472
State, General Purpose	142,331,499	47.08%	145,916,215	48.28%	3,584,716
State, Special Purpose	42,833,082	14.17%	37,213,594	12.31%	(5,619,488)
Federal, General Purpose	229,196	0.08%	232,275	0.08%	3,079
Federal, Special Purpose	26,857,064	8.88%	25,257,662	8.36%	(1,599,402)
Revenue - Other District	1,463,927	0.48%	1,247,619	0.41%	(216,308)
Revenue - Other Agencies	861,068	0.28%	829,108	0.27%	(31,960)
Revenue - Other Financing	-	0.00%	50,955	0.02%	50,955
Total Revenue	\$ 302,319,425	100.00%	\$ 302,202,431	100.00%	\$ (116,994)

Table 2 Year To Date Expenditures

Expenditure Objects	Year To Date Budget	Percent of Total	Year To Date Actual *	Percent of Total	Variance (over)/under
Certificated Salaries	\$ 136,683,342	45.58%	\$ 133,792,564	45.51%	\$ 2,890,778
Classified Salaries	51,259,056	17.09%	50,773,551	17.27%	485,505
Employee Benefits	68,331,631	22.78%	69,992,105	23.81%	(1,660,474)
Supplies and Materials	15,340,568	5.12%	12,475,107	4.24%	2,865,461
Contractual Services	26,912,389	8.97%	25,412,445	8.64%	1,499,944
Local Mileage & Travel	628,699	0.21%	858,561	0.29%	(229,862)
Capital Outlay	750,198	0.25%	692,414	0.24%	57,784
Total Expenditures	\$ 299,905,883	100.00%	\$ 293,996,747	100.00%	\$ 5,909,136

* Actual data through May 2017

APPENDIX B

Financial Statement 2016-17				
	(1) Budget	(2) Projection Method 1	(3) Projection Method 2	(4) Variance (1) vs. (3)
Beginning Fund Balance	\$ 42,518,240	\$ 43,251,597	\$ 43,251,597	\$ 733,357
Revenue	395,518,282	388,178,085	392,196,472	(3,321,810)
Other Financing Sources	<u>1,700,000</u>	<u>435,821</u>	<u>447,748</u>	<u>(1,252,252)</u>
Total Resources Available	439,736,522	431,865,503	435,895,818	(3,840,704)
Expenditures	406,537,436	404,643,153	404,085,572	2,451,864
Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Use of Resources	406,537,436	404,643,153	404,085,572	2,451,864
Ending Fund Balance	<u>\$ 33,199,086</u>	<u>\$ 27,222,351</u>	<u>\$ 31,810,246</u>	<u>\$ (1,388,840)</u>
Detail of Ending Fund Balance				
Nonspendable - Inventory & Prepaid Items	\$ 3,336,218	\$ 4,283,413	\$ 4,283,413	\$ 947,195
Committed to Debt & Fiscal Management	14,812,478	14,469,766	14,469,766	(342,712)
Committed to Encumbrances	627,218	856,645	856,645	229,427
Committed to Contingencies	1,000,000	1,000,000	-	(1,000,000)
Restricted for Carryover	400,000	850,920	633,566	233,566
Restricted for Debt Service	-	-	-	-
Assigned to Carryover	150,000	2,262,846	1,787,883	1,637,883
Assigned to Curriculum & Instruction	-	1,121,987	1,814,304	1,814,304
Assigned to Future Operations	12,873,172	2,376,774	7,964,669	(4,908,503)
Unassigned Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balance	\$ 33,199,086	\$ 27,222,351	\$ 31,810,246	\$ (1,388,840)
Method 2 projections are used for all tables and graphs in this report.				

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

Program Name	Program Number	Revenue Budget Grant Amount	Revenue Budget Local Support	Revenue Budget Funds Available	Forecasted Indirects	Forecasted Expenditures	Local Support Costs	Total Direct - Indirect and (Local?) Costs	Variance Favorable (Unfavorable)
SPED IDEAB Flow Thru	2450X	6,283,034		6,283,034	313,973	5,268,111		5,582,083	700,951
SPED IDEAB Preschool	2451X	268,693		268,693	13,427	222,030		235,457	33,236
SPED Safety Net	2456X	909,660		909,660		639,373		639,373	270,287
CTE Perkins Grant	3850X	308,087		308,087	15,396	231,557		246,953	61,134
T1 SIG Cohort III 13-14	5140X	2,131,143		2,131,143	106,496	1,916,523		2,023,020	108,123
T1-A Disadvantaged	5150X	10,833,596		10,833,596	481,550	9,473,441		9,954,991	878,605
Title X Part C Educ. For Homel	5153X	42,318		42,318	2,115	26,170		28,285	14,033
Title 1-Part D-N&D Remann Hall	5160X	108,022		108,022	5,054	96,506		101,560	6,462
ESEA Priority/Focus Schools	5163X	260,000		260,000	10,852	209,134		219,986	40,014
T2-A Teacher Quality	5247X	2,293,771		2,293,771	107,389	2,121,740		2,229,130	64,641
Learning Assistance Program	55500	8,561,928		8,561,928	428,461	7,866,950		8,295,410	266,518
Remann Hall	56510	580,934	76,564	657,498	19,769	1,143,931		1,163,700	(506,202)
T1-D Neglected & Delinquent	5751X	126,963		126,963	6,345	92,838		99,182	27,781
Collection of Evidence	58020	25,000		25,000		10,575		10,575	14,425
Certification Bonus	5807X	1,594,935		1,594,935		1,820,508		1,820,508	(225,573)
Safe Routes to School	58136	2,846		2,846	186			186	2,660
State RAD Grant	5814X	520,700		520,700	26,020	504,542		530,562	(9,862)
Beginning Ed Support Team	58316								
College Readiness Initiative	5856X	28,677		28,677		31,208		31,208	(2,531)
Navigation 101 College Ready	5862X	5,662		5,662					5,662
Non-Title I Priority Schools	5863X	20,548		20,548	1,070	36,477		37,547	(16,999)
Admin Intern Program	5865X	12,840		12,840		2,902		2,902	9,938
Recruiting WA Teachers	5866X	21,250		21,250	1,047	17,538		18,585	2,665
Wa FIRST-1st Robotics Compet.	5867X	11,830		11,830	673	14,550		15,223	(3,393)
WA 1st Robotics Grant	5868X	6,180		6,180	92	1,933		2,024	4,156
Wa FIRST-1st Tech Challenge	5869X	3,200		3,200	311	2,036		2,346	854
TPEP Teacher Training Funds	5877X				4,993			4,993	(4,993)
Inst - Juveniles in Adult Jail	59100	84,795		84,795	3,854	43,514		47,368	37,427
Head Start Regular	6151X	6,727,854		6,727,854	534,158	4,809,699		5,343,858	1,383,996
Head Start Training	6152X	48,952		48,952	4,652	59,883		64,535	(15,583)
Limited English Proficiency	6450X	766,612		766,612	10,314	548,497		558,811	207,801
Transitional Bilingual	65000	3,110,398	1,554,986	4,665,384		9,053,957		9,053,957	(4,388,573)
Indian Education	6850X	123,420		123,420	6,727	277,568		284,296	(160,876)
Highly Capable	74000	287,199		287,199		1,103,601		1,103,601	(816,402)
Other Instructional Programs	79000	3,958,151		3,958,151					3,958,151
Early Childhood Ed	7910X	1,151,433		1,151,433		1,148,076		1,148,076	3,357
Edge Foundation Grant	7913X					845		845	(845)
JROTC - Army	7920X	107,286	228,556	335,842		646,042		646,042	(310,200)
Refugee Impact	7922X	8,000		8,000		8,616		8,616	(616)
JROTC - Navy	7926X	69,356	138,893	208,249		334,324		334,324	(126,075)
JROTC - Navy Start Up	79270	1,974		1,974		2,452		2,452	
JROTC - Navy Orientation	7929X	1,999		1,999		2,349		2,349	(350)
City of Tacoma Mini Grants	7933X	3,312		3,312		2,932		2,932	380
Gates AP/IB Support	79345	18,352		18,352					18,352
Washington STEM - Lincoln	79441								
Family Literacy Project	79453	11,500		11,500					11,500
JROTC - Air Force	7950X	61,275	139,787	201,062		391,422		391,422	(190,360)
JROTC - Marines	7953X	61,208	141,978	203,186		397,922		397,922	(194,736)
McKinney-Vento Workforce Proj	7962X	111		111					111

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

Program Name	Program Number	Revenue Budget Grant Amount	Revenue Budget Local Support	Revenue Budget Funds Available	Forecasted Indirects	Forecasted Expenditures	Local Support Costs	Total Direct - Indirect and (Local?) Costs	Variance Favorable (Unfavorable)
WaKIDS	7965X	7,200		7,200					7,200
Lincoln Ctr Intelligence +Char	79693	16,178		16,178	343			343	15,835
Lincoln Center Extn Day Pgm	79733	9,657		9,657					9,657
UWT Dual Track ELL	7974X	31,200		31,200					31,200
The Greater Tacoma Comm Found.	79754	31,037		31,037					31,037
The Greater Tacoma Comm Found.	79755	12,737		12,737					12,737
GRADS-Early Achievers Project	7979X	10,000		10,000	466			466	9,534
Tacoma Whole Child Initiative	79815								
Tacoma Whole Child Initiative	7981X								
GRAND TOTAL		51,685,413	2,280,764	53,966,177	2,105,731	50,582,273		52,688,004	1,278,651



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

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