

**2015 - 2016**

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

Financial Operations through: February 29, 2016

**Board of Directors**

Karen Vialle  
President

Catherine Ushka  
Vice-President

Scott Heinze  
Director

Andrea Cobb  
Director

Debbie Winskill  
Director

**Administration**

Carla J. Santorno  
Superintendent

Rosalind Medina  
Chief Financial Officer

---

---

Report Prepared by Finance Department  
Josh DeLay, Senior Financial Analyst

---

---

Date: May 3, 2016

To: Board of Directors

From: Rosalind Medina, Chief Financial Officer 

Re: Second Quarter Unaudited Financial Report 2015-16

## **INTRODUCTION**

This financial report is broken down into the following sections:

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

The intent of Section I, Financial Analysis, is to provide a summary of the financial operation of the general fund for the 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** compares financial operating results from September 1, 2015 through February 29, 2016 with information through the time frame for Fiscal Year 2014-15. Specific variances are explained in the body of this report.

**Table 1**

<b>General Fund Comparison for the fiscal period ended</b>	<b>February 28, 2015</b>	<b>February 29, 2016</b>	<b>Variance Higher/(lower)</b>
<b>Beginning Fund Balance</b>	<b>\$ 32,527,540</b>	<b>\$ 40,756,452</b>	<b>\$ 8,228,912</b>
<b>Revenue</b>	<b>167,932,362</b>	<b>181,069,377</b>	<b>13,137,015</b>
<b>Other Financing Sources</b>	<b>4,902</b>	<b>50,875</b>	<b>45,973</b>
<b>Total Resources Available</b>	<b>200,464,804</b>	<b>221,876,704</b>	<b>21,411,900</b>
<b>Expenditures</b>	<b>171,439,494</b>	<b>182,781,436</b>	<b>11,341,942</b>
<b>Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Use of Resources</b>	<b>171,439,494</b>	<b>182,781,436</b>	<b>11,341,942</b>
<b>Ending Fund Balance</b>	<b>\$ 29,025,310</b>	<b>\$ 39,095,267</b>	<b>\$ 10,069,957</b>

## **REVENUE and OTHER FINANCING SOURCES**

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

General fund revenue and other financing sources for the second quarter were \$181,120,252. This was \$13,182,988 or 7.9% more than last year at this time. This variance was due to a combination of changes in the nine sources of revenue and is described in the following paragraphs. Revenue from all nine sources and the increases or decreases from last year are summarized in **Table 2**.

**Table 2**

<b>Revenue and Other Financing Sources Comparison by Year</b>					
<b>Revenue Source</b>	<b>Through February 2015</b>	<b>Percent of Total</b>	<b>Through February 2016</b>	<b>Percent of Total</b>	<b>Variance higher/(lower)</b>
Local Taxes	\$ 39,363,682	23.44%	\$ 40,604,640	22.42%	\$ 1,240,958
Local Non-Tax	3,841,372	2.29%	3,829,483	2.11%	(11,889)
State, General Purpose	84,546,945	50.34%	94,149,114	51.98%	9,602,169
State, Special Purpose	23,149,712	13.78%	25,308,083	13.97%	2,158,371
Federal, General Purpose	148,282	0.09%	135,648	0.07%	(12,634)
Federal, Special Purpose	15,217,964	9.06%	15,052,881	8.31%	(165,083)
Revenue - Other Districts	1,615,429	0.96%	1,566,001	0.86%	(49,428)
Revenue - Other Agencies	48,975	0.03%	423,527	0.23%	374,552
Revenue - Other Financing	4,902	0.00%	50,875	0.03%	45,973
<b>Total Revenue</b>	<b>\$ 167,937,264</b>	<b>100.00%</b>	<b>\$ 181,120,252</b>	<b>100.00%</b>	<b>\$ 13,182,988</b>

**Local Tax** revenues consist of tax receipts from the local maintenance and operation levies. Local tax revenues increased \$1,240,958 or 3.2% compared to this time last year. This variance is the result of the following:

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

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

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

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

Revenue in this category increased \$9,602,169 or 11.4% compared to this time last year. This variance is the result of the following:

- \$9,225,396 increase in apportionment due to changes in the SMF
- \$376,773 increase in LEA

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

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

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

Revenue in this category increased \$2,158,371 or 9.3% compared to this time last year. This variance is the result of the following:

- \$1,466,774 increase in Special Education revenue due to an increase of 32 FTE and an increase in the Basic Education Allocation (BEA) rate
- \$338,040 increase in revenue for the Transportation program due to changes in the state funding formula
- \$273,707 increase in Learning Assistance Program (LAP) revenue due to an increase in the number of students eligible for the program
- \$142,978 increase in Transitional Bilingual revenue due to various changes in the funding calculations for this program
- The remaining variance is due to smaller variances in several other programs

These increases are partially offset by a decrease in Required Action District funding totaling \$117,831.

**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 \$165,083 or 1.1% compared to this time last year. This variance is the result of the following:

- \$436,515 decrease in free lunch reimbursement revenue due to a drop in participation in the free & reduced lunch program (see Page 20)
- \$261,796 decrease in USDA commodities revenue

These decreases are partially offset by a \$311,865 increase in Title I – Disadvantaged funding. The remaining increases are due to smaller variances in several other programs.

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

Revenue in this category increased \$374,552 or 764.8% compared to this time last year. This variance is the result of the following:

- \$293,071 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 2015-16. Projected revenue is \$381,884,278 or 0.7% below budget.

**Table 3**

Revenue Source	Revenue and Other Financing Sources				
	Budget	Percent of Total	Projected	Percent of Total	Variance over/(under)
Local Taxes	\$ 85,930,205	22.34%	\$ 87,338,589	22.87%	\$ 1,408,384
Local Non-Tax	6,126,675	1.59%	6,848,191	1.79%	721,516
State, General Purpose	189,138,119	49.17%	189,608,013	49.65%	469,894
State, Special Purpose	58,352,313	15.17%	53,489,036	14.01%	(4,863,277)
Federal, General Purpose	304,999	0.08%	336,679	0.09%	31,680
Federal, Special Purpose	39,692,322	10.32%	40,029,900	10.48%	337,578
Revenue - Other Districts	2,020,000	0.53%	1,830,000	0.48%	(190,000)
Revenue - Other Agencies	1,389,639	0.36%	1,350,596	0.35%	(39,043)
Revenue - Other Financing	1,700,000	0.44%	1,053,273	0.28%	(646,727)
<b>Total Revenue</b>	<b>\$ 384,654,272</b>	<b>100.00%</b>	<b>\$ 381,884,278</b>	<b>100.00%</b>	<b>\$ (2,769,994)</b>

**Local Tax** revenue is projected to be \$1,408,384 or 1.6% over budget. This variance is the result of the following:

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

**Local Non-Tax** revenue is projected to be \$721,516 or 11.8% over budget. This variance is the result of the following:

- \$534,193 projected increase from budget in tuition and fees revenue for various programs
- \$209,856 projected increase from budget in sales of goods, supplies and services for various programs, but mainly the curriculum fundraising program
- The remaining variance is due to smaller variances in several other programs

**State General Purpose** revenue is projected to be \$469,894 or 0.3% over budget. This variance is the result of the following:

- Apportionment revenue is projected to be over budget due to annual average enrollment, which is currently projected to be 52 FTE above budget

**State Special Purpose** revenue is projected to be \$4,863,277 or 8.3% under budget. This variance is the result of the following:

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

This projected decrease is partially offset by the following increases:

- \$1,310,354 projected increase from budget in Special Education due to a projected increase of 112 FTE over enrollment budget, and more than anticipated State Safety Net revenue pending
- \$263,249 projected increase from budget for the Transitional Bilingual program due to a projected increase of 207 FTE over enrollment budget
- \$255,782 projected increase from budget in Beginning Educator Support Team (BEST) revenue
- \$134,295 projected increase from budget in Washington State Teacher Training Funding

**Federal Special Purpose** revenue is projected to be \$337,578 or 0.9% over budget. This variance is the result of the following:

- \$630,018 projected increase from budget for the Title IIA Teacher Quality program
- \$498,869 projected increase from budget for the Head Start program
- \$260,000 projected increase from budget for the Elementary Secondary Education Act (ESEA) program
- \$254,674 projected increase from budget for Special Education Medicaid Match

These projected increases are partially offset by the following decreases:

- \$1,084,598 projected decrease from budget in Title I – Disadvantaged that will carry over to the next fiscal year
- \$254,585 projected decrease from budget in Nutrition Services due to less participation in the free and reduced lunch program, and less reimbursable purchases from the USDA
- The remaining variance is due to smaller variances in several other programs



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

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

**Revenue from other financing** is projected to be \$646,727 or 38% under budget. This variance is the result of the following:

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

## ***EXPENDITURES***

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

General fund expenditures through the second quarter were \$182,781,436. This was an increase of \$11,341,942 or 6.6% from last year at this time. Expenditures by object and variances from the previous year are summarized in **Table 4**.

**Table 4**

<b><u>Expenditure and Other Financing Uses Comparison by Year</u></b>					
<b>Expenditure Objects</b>	<b>Through February 2015</b>	<b>Percent of Total</b>	<b>Through February 2016</b>	<b>Percent of Total</b>	<b>Variance higher/(lower)</b>
Certificated Salaries	\$ 77,550,364	45.23%	\$ 82,503,484	45.14%	\$ 4,953,120
Classified Salaries	28,744,765	16.77%	30,835,889	16.87%	2,091,124
Employee Benefits	40,072,932	23.37%	44,463,462	24.33%	4,390,530
Supplies and Materials	9,701,850	5.66%	8,265,124	4.52%	(1,436,726)
Contractual Services	14,843,072	8.66%	15,581,096	8.52%	738,024
Local Mileage & Travel	414,544	0.24%	600,932	0.33%	186,388
Capital Outlay	111,967	0.07%	531,449	0.29%	419,482
Other Financing Uses	-	0.00%	-	0.00%	-
<b>Total Expenditures</b>	<b>\$ 171,439,494</b>	<b>100.00%</b>	<b>\$ 182,781,436</b>	<b>100.00%</b>	<b>\$ 11,341,942</b>

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

Expenditures in this category increased \$4,953,120 or 6.4% compared to this time last year. This variance is the result of the following:

- \$4,619,184 increase in regular salaries due to an increase of 13 FTE compared to this time last year as well as longevity increments given to all groups, and up to an additional 3% salary increase for certain groups provided per their negotiated union agreements
- \$393,522 increase in expenditures for certificated optional days
- The remaining variance is due to smaller variances in several other programs

These increases were partially offset by decreases in certificated class coverage and certificated vacancies/transitions totaling \$153,959 and \$101,577, respectively.

**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 \$2,091,124 or 7.3% compared to this time last year. This variance is the result of the following:

- \$1,644,506 increase in regular salaries due to an increase of 5 FTE compared to this time last year as well as longevity increments given to all groups, and up to an additional 3% salary increase for certain groups provided per their negotiated union agreements
- 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 \$4,390,530 or 11% compared to this time last year. This variance is the result of the following:

- \$3,309,268 increase in retirement due to the TRS Plan 1 and PERS Plan 1 rates increasing 26% and 18%, respectively
- \$490,129 increase in health insurance benefits
- \$474,170 increase in FICA/Medicare taxes
- \$164,823 increase in unemployment compensation expenditures

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

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

Expenditures in this category decreased \$1,436,726 or 14.8% compared to this time last year. This variance is the result of the following:

- \$664,932 decrease in the purchase of Math materials that were purchased last year at this time to align the district's curriculum with common core state standards
- \$338,886 decrease in fuel for the Transportation program
- \$241,294 decrease in the amount of textbooks purchased by Basic Education Special Programs
- \$184,338 decrease in USDA commodities purchases in the Nutrition Services program
- \$131,894 decrease in materials for the C&I Assessment program
- \$109,268 decrease in materials for the C&I Literacy program
- The remaining decreases are due to smaller variances in several other programs

These decreases were partially offset by a \$179,977 increase in various supplies for Head Start, and a \$153,652 increase in C&I Science materials.

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

Expenditures in this category increased \$738,024 or 5% compared to this time last year. This variance is the result of the following:

- \$292,181 increase in contractual costs for the Fresh Start program through Tacoma Community College
- \$246,989 increase in software licensing transfers from the Capital Projects Fund to the General Fund
- \$159,937 increase in election costs to Pierce County Budget & Finance
- The remaining variance is due to smaller variances in several other programs

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

Expenditures in this category increased \$186,388 or 45% compared to this time last year. This variance is the result of the following:

- \$164,887 increase in extended travel curriculum fundraising for SOTA mini-term trips to Nepal, Costa Rica, Africa, Detroit and various national parks

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

Expenditures in this category increased \$419,482 or 374.7% compared to this time last year. This variance is the result of the following:

- \$117,451 increase relating to the purchase/replacement of 5 Chevrolet Express cargo vans
- The remaining variance is due to smaller variances in several other programs

### Comparison of Budget vs. Projected

**Table 5** compares budgeted and projected annual expenditures in each object category for 2015-16. The total expenditures are projected to be \$380,122,490 or 2.8% under budget.

**Table 5**

Expenditure Objects	Budget	Expenditures		Percent of Total	Variance (over)/under
		Percent of Total	Projected	Percent of Total	
Certificated Salaries	\$ 180,048,593	46.06%	\$ 171,502,123	45.12%	\$ 8,546,470
Classified Salaries	63,789,142	16.32%	62,020,162	16.32%	1,768,980
Employee Benefits	90,678,559	23.20%	84,325,467	22.18%	6,353,092
Supplies and Materials	17,379,600	4.45%	19,777,416	5.20%	(2,397,816)
Contractual Services	37,293,368	9.54%	40,156,854	10.56%	(2,863,486)
Local Mileage & Travel	855,255	0.22%	1,386,221	0.36%	(530,966)
Capital Outlay	877,632	0.22%	954,245	0.25%	(76,613)
Other Financing Uses	-	0.00%	-	0.00%	-
<b>Total Expenditures</b>	<b>\$ 390,922,149</b>	<b>100.00%</b>	<b>\$ 380,122,490</b>	<b>100.00%</b>	<b>\$ 10,799,659</b>

**Certificated and Classified Salaries** are projected to be \$8,546,470 and \$1,768,980 or 4.7% and 2.8% under budget, respectively. This variance is the result of the following:

- Vacant positions or positions having been unfilled for a portion of the year, (i.e., not filling vacancies in non-essential positions, late hires, resignations, departmental reorganizations, etc.)

- Differences from budget for extra work for extra pay, staff development, optional days, staffing reserves included as part of the grant capacity and other discretionary salary accounts
  - Certificated staffing is projected to be 93 FTE below budget
  - Classified staffing is projected to be 86 FTE below budget

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

**Employee Benefits** are projected to be \$6,353,092 or 7% under budget. This variance is the result of the following:

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

**Supplies and Materials** are projected to be \$2,397,816 or 13.8% over budget. This variance is the result of the following:

- \$1,202,119 projected increase from budget in Curriculum & Instruction for various supplies textbooks, and equipment; the main variance is for the C&I Literacy program
- \$1,293,103 projected increase from budget in Basic Education for various supplies, materials, and equipment
- \$460,480 projected increase from budget in district-wide support for supplies and materials
- \$431,951 projected increase from budget in Head Start for various supplies, materials, and equipment
- \$190,513 projected increase from budget in Nutrition Services for the National School Lunch Program
- \$149,719 projected increase from budget in LAP for supplies and materials
- \$140,160 projected increase from budget in the Transportation program for the anticipated purchase of new cameras for the bus fleet
- \$103,789 projected increase from budget in Title I – Disadvantaged for various supplies and materials

These projected increases are partially offset by the following decreases:

- \$1,555,451 projected decrease from budget in district-wide built in supplemental and carryover allocations for supplies and materials
- The remaining variance is due to smaller variances in several other programs

**Contractual Services** are projected to be \$2,863,486 or 7.7% over budget. This variance is the result of the following:

- \$1,787,339 projected increase from budget for various contractual services for Special Education necessities
- \$992,338 projected increase from budget for various Basic Education contractual services
- \$486,337 projected increase from budget for Running Start contractual services
- \$352,703 projected increase from budget for contracted services for the CTE program
- \$275,307 projected increase from budget for various items within the contracted services account for district-wide support
- \$103,182 projected increase from budget for repairs for the Nutrition Services program

These projected increases are partially offset by the following decreases:

- \$744,202 projected decrease from budget for the bus contract between Transportation and Durham
- \$390,187 projected decrease from budget for consultants to the TII-A Teacher Quality program
- The remaining variance is due to smaller variances in several other programs

**Local Mileage and Travel** expenditures are projected to be \$530,966 or 62.1% over budget. This variance is the result of the following:

- \$272,552 projected increase from budget in extended travel for SOTA mini-term trips to Nepal, Costa Rica, Africa, Detroit and various national parks
- \$112,510 projected increase from budget in extended travel for Teaching & Learning Support
- 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.

Second Quarter Financial Report 2015-16  
May 3, 2016  
Section I – Financial Analysis - Page 15

**Table 6** shows a comparison of the fund balance accounts as of February 28, 2015 and February 29, 2016. The fund balance fluctuates with both the receipt of revenues and the flow of expenditures.

**Table 6**

<b>Fund Balance Comparison by Year</b>					
<b>Fund Balance Descriptions for the fiscal period ended</b>	<b>February 2015</b>	<b>Percent of Revenue</b>	<b>February 2016</b>	<b>Percent of Revenue</b>	<b>Variance higher/(lower)</b>
Nonspendable - Inventory & Prepaid Items	\$ 4,359,221	1.23%	\$ 3,336,215	0.87%	\$ (1,023,006)
Committed to Debt and Fiscal Management	12,138,279	3.42%	14,184,280	3.70%	2,046,001
Committed to Encumbrances	140,355	0.04%	627,218	0.16%	486,863
Committed to Contingencies	1,000,000	0.28%	1,000,000	0.26%	-
<b>Total Debt &amp; Fiscal Management Fund Balance</b>	<b>\$ 17,637,855</b>	<b>4.97%</b>	<b>\$ 19,147,714</b>	<b>5.00%</b>	<b>\$ 1,509,859</b>
Restricted for Carryover	\$ 786,566	0.22%	\$ 716,647	0.19%	\$ (69,919)
Restricted for Debt Service	73,044	0.02%	36,523	0.01%	(36,521)
Assigned to Carryover	2,267,660	0.64%	4,177,037	1.09%	1,909,377
Assigned to Curriculum & Instruction	3,030,308	0.85%	5,322,060	1.39%	2,291,752
Assigned to Future Operations	8,732,107	2.46%	11,356,471	2.97%	2,624,364
<b>Restricted or Assigned Fund Balance</b>	<b>\$ 14,889,685</b>	<b>4.20%</b>	<b>\$ 21,608,738</b>	<b>5.64%</b>	<b>\$ 6,719,053</b>
<b>Total Nonspendable, Restricted, Committed and Assigned Fund Balance</b>	<b>\$ 32,527,540</b>	<b>9.16%</b>	<b>\$ 40,756,452</b>	<b>10.64%</b>	<b>\$ 8,228,912</b>
Unassigned Fund Balance	\$ (3,502,230)	-0.99%	\$ (1,661,185)	-0.43%	\$ 1,841,045
<b>Total Unassigned Fund Balance</b>	<b>\$ (3,502,230)</b>	<b>-0.99%</b>	<b>\$ (1,661,185)</b>	<b>-0.43%</b>	<b>\$ 1,841,045</b>
<b>Total Fund Balance</b>	<b>\$ 29,025,310</b>	<b>8.18%</b>	<b>\$ 39,095,267</b>	<b>10.21%</b>	<b>\$ 10,069,957</b>
<b>Revenue less other financing</b>	<b>\$ 354,927,018 *</b>		<b>\$ 382,954,272 **</b>		

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

\*\* 2015-16 budgeted revenue less other financing sources



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

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

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

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

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

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

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

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

**Table 7**

Fund Balance Descriptions	Fund Balance				
	2015-16 Budget	Percent of Revenue	2015-16 Projected	Percent of Revenue	Variance higher/(lower)
Nonspendable - Inventory & Prepaid Items	\$ 4,359,221	1.14%	\$ 3,336,215	0.88%	\$ (1,023,006)
Committed to Debt and Fiscal Management	13,648,138	3.56%	14,078,117	3.70%	429,979
Committed to Encumbrances	140,355	0.04%	627,218	0.16%	486,863
Committed to Contingencies	1,000,000	0.26%	1,000,000	0.26%	-
<b>Total Debt &amp; Fiscal Management Fund Balance</b>	<b>\$ 19,147,714</b>	<b>5.00%</b>	<b>\$ 19,041,550</b>	<b>5.00%</b>	<b>\$ (106,164)</b>
Restricted for Carryover	\$ 500,000	0.13%	\$ 650,461	0.17%	\$ 150,461
Restricted for Debt Service	-	0.00%	-	0.00%	-
Assigned to Carryover	150,000	0.04%	1,600,140	0.42%	1,450,140
Assigned to Curriculum & Instruction	-	0.00%	1,304,031	0.34%	1,304,031
Assigned to Future Operations	9,016,122	2.35%	19,922,058	5.23%	10,905,936
<b>Restricted or Assigned Fund Balance</b>	<b>\$ 9,666,122</b>	<b>2.52%</b>	<b>\$ 23,476,690</b>	<b>6.16%</b>	<b>\$ 13,810,568</b>
<b>Total Nonspendable, Restricted, Committed and Assigned Fund Balance</b>	<b>\$ 28,813,836</b>	<b>7.52%</b>	<b>\$ 42,518,240</b>	<b>11.16%</b>	<b>\$ 13,704,404</b>
Unassigned Fund Balance	\$ -	0.00%	\$ -	0.00%	\$ -
<b>Total Unassigned Fund Balance</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>
<b>Total Fund Balance</b>	<b>\$ 28,813,836</b>	<b>7.52%</b>	<b>\$ 42,518,240</b>	<b>11.16%</b>	<b>\$ 13,704,404</b>
<b>Revenue less other financing</b>	<b>\$ 382,954,272</b>	<b>**</b>	<b>\$ 380,831,005</b>	<b>***</b>	

\*\* 2015-16 budgeted revenue less other financing sources

\*\*\* 2015-16 total revenue less other financing sources as of February 29, 2016

## **MAJOR PROGRAMS**

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

### **Curriculum & Instruction**

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

In the 2015-16 school year, the Curriculum and Instruction department purchased *SpringBoard* student consumable materials for grades 6-10. SpringBoard training continues to be offered as ongoing support for teachers new to Tacoma Public Schools and Springboard. This continued professional development will ensure fidelity to the program.

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

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

Transition work to the CCSS (Common Core State Standards) for mathematics began during the 2012-13 school year and continues through 2015-2016. Ongoing support for this adoption comes out of the 2015-16 budget for consumables at the primary grades, copying of homework, new manipulatives, etc. As we continue to learn more about the new Washington State Assessment, Smarter Balanced, it has become necessary to supplement the Math Expressions curriculum with resources to align to these standards.

In 2015-16 the Curriculum and Instruction Department also purchased EngageNY student consumable and teacher materials to support 8<sup>th</sup> grade algebra courses, and Math Vision Project student consumable and teacher materials to support 9<sup>th</sup> grade algebra courses.

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

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

The district continues to transition to NGSS (Next Generation Science Standards), which will be fully implemented in grades K-12 by the 2018-19 school year. Curriculum and Instruction has established K-12 teams to align and identify needs to implement the new standards. Elementary is field testing conversion kits for the currently adopted Foss kits and will transition one kit per grade per year for the next 3 years. Teams are working on curricular maps for this transition.

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

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

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

It is currently projected that the Curriculum & Instruction Program will end the year under budget by \$2,105,649.

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

**Table 8**

<b><u>Curriculum &amp; Instruction</u></b>				
<b><u>Resources</u></b>		<b><u>Budget</u></b>	<b><u>Projected</u></b>	<b><u>Variance</u></b>
				<b><u>Incr/(Decrease)</u></b>
Local Funding	\$	2,775,000	\$ 2,747,182	\$ (27,818)
Basic Education (Optional Days)		1,258,406	1,258,406	-
	\$	4,033,406	\$ 4,005,588	\$ (27,818)
Carryover Reserve		2,202,827	5,322,060	3,119,233
One Time Additional Funding		-	(2,775,000)	(2,775,000)
<b>Total Resources Available</b>	<b>\$</b>	<b>6,236,233</b>	<b>\$ 6,552,648</b>	<b>\$ 316,415</b>
<b><u>Expenditures</u></b>		<b><u>Budget</u></b>	<b><u>Projected</u></b>	<b><u>Variance</u></b>
<b><u>BRC</u></b>	<b><u>Description/Content Area</u></b>			<b><u>Under/(Over)</u></b>
710	General/Optional Days	\$ 1,258,406	456,788	\$ 801,618
711	Math	945,809	890,820	54,989
712	Social Studies	81,005	28,170	52,835
713	The Arts	109,001	202,978	(93,977)
714	Foreign Language	0	68,976	(68,976)
715	Library Education	263,184	52,086	211,098
716	Textbook Depository	-	5,715	(5,715)
717	Cross Curriculum Teams	2,372,686	169,270	2,203,416
718	Literacy	543,037	2,008,275	(1,465,238)
719	Assessment	45,000	246	44,754
720	Science	610,604	484,522	126,082
743	Health/Fitness	7,501	79,153	(71,652)
	<b>Total Expenditures</b>	<b>\$ 6,236,233</b>	<b>\$ 4,446,999</b>	<b>\$ 1,789,234</b>
	Ending Balance	<b>\$ -</b>	<b>\$ 2,105,649</b>	<b>\$ 2,105,649</b>
C & I Carryover Reserve	\$	-	\$ 1,304,031	\$ 1,304,031
C & I portion included in	\$	-	\$ 801,618	\$ 801,618
Basic Education carryover				
Total	<b>\$</b>	<b>-</b>	<b>\$ 2,105,649</b>	<b>\$ 2,105,649</b>

## **Child Nutrition Services**

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

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

Meal App Now-Online Applications for Free and Reduced Meals is now in the fourth year. Currently 4,005 parents have used this online application for free and reduced meals this year; a decrease of 197 from last year. Paper applications submitted for free and reduced meals currently total 2,357; an increase of 323 from last year. The percentage of students eligible for free or reduced-price meals decreased 3.8% from 62.9% in October 2014 to 59.1% in October 2015. The average daily participation also declined as reflected in the table below.

<b><u>Average Daily Meal Participation</u></b>				
	<b><u>*2014-15</u></b>	<b><u>**2015-16</u></b>	<b><u>Variance Incr/(Dec)</u></b>	<b><u>% Change</u></b>
<b>Free &amp; Reduced Breakfast</b>	6,412	5,989	(423)	-6.60%
<b>Paid Breakfast</b>	313	373	60	19.17%
<b>Total Breakfast</b>	6,725	6,362	(363)	-5.40%
<b>Free &amp; Reduced Lunch</b>	13,543	12,990	(553)	-4.08%
<b>Paid Lunch</b>	2,523	2,773	250	9.91%
<b>Total Lunch</b>	16,066	15,763	(303)	-1.89%
*2014-15 data as of June 2015				
**2015-16 data as of February 2016				

Child Nutrition Services operate programs in 55 school locations. The program has served a daily average of 6,362 students in the breakfast program and 15,763 students in the lunch program. This reflects decreases of 363 and 303 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 February 2016 total \$546,271; an increase of \$48,780 over February of last year.

Revenues are currently projected to be \$218,011 under budget. Supplies and contractual expenditures for the program are projected to be \$190,513 and \$148,053 over budget, respectively. These accounts are partially offset by projected savings in salaries and benefits. It is currently projected that the program will end the year over budget by \$46,209. This shortfall amounts to \$0.02 per meal served or \$4.75 per day per school location.

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

**Table 9**

Child Nutrition Services Program Summary (Programs 98.XXX & 89150)			
	Budget	Projected	Variance Favorable/ (Unfavorable)
<b>Revenue</b>			
Food Sales	\$ 1,613,102	\$ 1,621,720	\$ 8,618
State Funding	280,988	269,236	(11,752)
Federal Funding	11,231,466	10,998,506	(232,960)
Other Governmental Entities	-	-	-
Sale of Equipment	-	2,398	2,398
<b>Total Revenue</b>	<b>\$ 13,125,556</b>	<b>\$ 12,891,860</b>	<b>\$ (233,696)</b>
Indirect Charges	(802,066)	(786,381)	15,685
Local Support	-	-	-
Prior Year Carryover	-	-	-
<b>Total Resources</b>	<b>\$ 12,323,490</b>	<b>\$ 12,105,479</b>	<b>\$ (218,011)</b>
<b>Expenditures</b>			
Salaries	\$ 4,490,657	\$ 4,245,816	\$ 244,841
Benefits	2,366,966	2,131,271	235,695
Supplies	4,919,995	5,110,508	(190,513)
Contractual	623,398	771,451	(148,053)
Travel	9,800	11,259	(1,459)
Equipment	1,000	-	1,000
Internal Transfers (in)/out	(88,326)	(118,617)	30,291
<b>Total Expenditures</b>	<b>\$ 12,323,490</b>	<b>\$ 12,151,688</b>	<b>\$ 171,802</b>
Transfer Out	-	-	-
<b>Total Use of Resources</b>	<b>\$ 12,323,490</b>	<b>\$ 12,151,688</b>	<b>\$ 171,802</b>
<b>Ending Balance</b>	<b>\$ -</b>	<b>\$ (46,209)</b>	<b>\$ (46,209)</b>



## **Special Education**

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

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

Revenue is projected to be \$1,779,905 over budget. State funding is projected to be \$1,466,640 over budget due to higher enrollment than anticipated; special education overall is currently projected to be 108 FTE above budget. Federal funding is projected to be \$254,674 over budget due to the SPED Medicaid Match projected to come in over budget. Program expenditures are projected to be \$1,440,582 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 under budget by \$339,322.

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)
<b>Revenue</b>			
State Funding	\$ 31,054,407	\$ 32,521,047	\$ 1,466,640
Federal Funding	7,224,171	7,478,845	254,674
Other Districts	2,020,000	1,825,000	(195,000)
Other Agencies	-	-	-
Total Revenue	\$ 40,298,578	\$ 41,824,892	\$ 1,526,314
Indirect Charges	(2,215,943)	(2,251,129)	(35,186)
Local Support	10,926,780	11,215,557	288,777
Prior Year Carryover	-	-	-
<b>Total Resources</b>	\$ 49,009,415	\$ 50,789,319	\$ 1,779,905
<b>Expenditures</b>			
Certificated Salaries	\$ 23,447,709	\$ 23,090,202	\$ 357,507
Classified Salaries	8,209,710	8,484,664	(274,954)
Benefits	12,954,765	12,612,454	342,311
Supplies	385,951	447,445	(61,494)
Contractual	3,921,025	5,708,364	(1,787,339)
Travel	62,700	60,860	1,840
Equipment	-	6,429	(6,429)
Internal Transfers (in)/out	27,555	39,579	(12,024)
<b>Total Expenditures</b>	\$ 49,009,415	\$ 50,449,997	\$ (1,440,582)
Transfer Out	-	-	-
<b>Total Use of Resources</b>	\$ 49,009,415	\$ 50,449,997	\$ (1,440,582)
<b>Net Surplus/(Deficit)</b>	\$ -	\$ 339,322	\$ 339,322

## **Transportation**

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

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

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

It is currently projected that program will end the year under budget by \$1,587,755. The program revenue is projected to be \$21,006 over budget. Program expenditures are projected to be \$1,566,749 under budget – supplies are projected to be \$140,160 over budget due to the purchase of new cameras for the bus fleet. This variance is offset by salaries and benefits, which are projected to be \$384,192 and \$302,291 under budget, respectively. In addition, the amount of costs anticipated to be transferred to other programs for non-home-to-school transportation (i.e., field trips, athletic trips, after school activities, etc.) is projected to be \$256,853 over budget.

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

**Table 11**

Transportation Program Summary			
	<u>Budget</u>	<u>Projected</u>	<u>Variance</u> Favorable/ (Unfavorable)
<b>Revenue</b>			
Local Support	\$ 1,440,084	\$ 1,440,084	\$ -
Local Non-Tax	100,000	108,556	8,556
State Special Purpose	11,468,522	11,481,408	12,886
Total Revenue	\$ 13,008,606	\$ 13,030,048	\$ 21,442
Indirect Charges	(387,824)	(388,260)	(436)
Prior Year Carryover	-	-	-
<b>Total Resources</b>	\$ 12,620,782	\$ 12,641,788	\$ 21,006
<b>Expenditures</b>			
Salaries	\$ 2,916,860	\$ 2,532,668	\$ 384,192
Benefits	1,454,374	1,152,083	302,291
Supplies	771,694	911,854	(140,160)
Contractual	8,577,867	7,799,007	778,860
Travel	-	2,545	(2,545)
Equipment	-	12,742	(12,742)
Internal Transfers (in)/out	(1,100,013)	(1,356,866)	256,853
<b>Total Expenditures</b>	\$ 12,620,782	\$ 11,054,033	\$ 1,566,749
Transfer Out	-	-	-
<b>Total Use of Resources</b>	\$ 12,620,782	\$ 11,054,033	\$ 1,566,749
<b>Net Surplus/(Deficit)</b>	\$ -	\$ 1,587,755	\$ 1,587,755

## **Career-Technical Education**

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

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

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

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

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

CTE program highlights for 2015-16 include the following:

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

Second Quarter Financial Report 2015-16  
May 3, 2016  
Section I – Financial Analysis - Page 29

- Expanded computer science education through partnership with Code.org to access K-12 instructional materials and teacher professional development, and added second year class of Advanced Placement Computer Sciences
- Upgraded technology through summer projects that included 567 desk top PCs, 90 laptops, and 178 Macintosh
- Coordinated CTE credit-bearing summer school in conjunction with the Pierce County Skills Center, City of Tacoma Summer Jobs 253, Lincoln Tree Farm, Community Gardens, and Local Employment and Apprenticeship Program
- Prepared OSPI curriculum review and program re-approval STEM and Technical Trades
- 3,205.5 Tech Prep college credits were by Tacoma students through dual-credit articulations for CTE classes with Pierce College, Clover Park Technical College, and Bates Technical College during the 2014-15 school-year

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

Program revenues are projected to be \$123,400 under budget due to enrollment for CTE programs projecting to be 38 FTE under budget. Expenditures are currently projected to be \$11,249 under budget due to salaries and benefits projecting to be \$314,687 and \$190,310 under budget, respectively. These accounts are partially offset by contracted services, supplies, and equipment projecting to be over budget by \$65,943, \$352,703 and \$92,094, respectively. It is currently projected that the program will end the year over budget by \$112,151.

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

**Table 12**

Career-Technical Education Program Summary (Program 31.XXX, 34.XXX, 38.XXX & 45.XXX)			
	Budget	Projected	Variance Favorable/ (Unfavorable)
<b>Revenue</b>			
Sales	\$ 40,000	\$ 54,472	\$ 14,472
State - Apportionment	12,437,634	12,198,422	(239,212)
Federal Special Purpose	255,848	262,153	6,305
Revenue from Other Districts	-	5,000	5,000
Revenue from Other Agencies	-	1,705	1,705
Sale of Equipment	-	11,521	11,521
Total Revenue	\$ 12,733,482	\$ 12,533,273	\$ (200,209)
Indirect Charges	(1,513,682)	(1,475,565)	38,117
Prior Year Carryover	-	38,692	38,692
<b>Total Resources</b>	\$ 11,219,800	\$ 11,096,400	\$ (123,400)
<b>Expenditures</b>			
Certificated Salaries	\$ 7,000,098	\$ 6,754,263	\$ 245,835
Classified Salaries	506,625	437,773	68,852
Benefits	2,743,009	2,552,699	190,310
Supplies	710,002	775,945	(65,943)
Contractual	164,968	517,671	(352,703)
Travel	63,348	52,693	10,655
Equipment	2,000	94,094	(92,094)
Internal Transfers (in)/out	29,750	23,413	6,337
<b>Total Use of Resources</b>	\$ 11,219,800	\$ 11,208,551	\$ 11,249
<b>Net Surplus/(Deficit)</b>	\$ -	\$ (112,151)	\$ (112,151)

### **Categorical Programs**

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

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

## **GENERAL FUND CONCLUSION**

**Table 13** displays the budget and projections for fund balance, revenues, and expenditures. Currently the district is projected to end the year with a fund balance of approximately \$42,518,240.

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**

<b>General Fund</b>	<b>Budget</b>	<b>Projected</b>	<b>Variance Surplus/(Deficit)</b>
<b>Beginning Fund Balance</b>	<b>\$ 35,081,713</b>	<b>\$ 40,756,452</b>	<b>\$ 5,674,739</b>
<b>Revenue</b>	<b>382,954,272</b>	<b>380,831,005</b>	<b>(2,123,267)</b>
<b>Other Financing Sources</b>	<b>1,700,000</b>	<b>1,053,273</b>	<b>(646,727)</b>
<b>Total Resources Available</b>	<b>419,735,985</b>	<b>422,640,730</b>	<b>2,904,745</b>
<b>Expenditures</b>	<b>390,922,149</b>	<b>380,122,490</b>	<b>10,799,659</b>
<b>Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Use of Resources</b>	<b>390,922,149</b>	<b>380,122,490</b>	<b>10,799,659</b>
<b>Ending Fund Balance</b>	<b>\$ 28,813,836</b>	<b>\$ 42,518,240</b>	<b>\$ 13,704,404</b>

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



**ENROLLMENT**

State funding for school districts is based on the number of full time equivalent (FTE) students enrolled in the district (see also **REVENUE in Section I** of this report). FTE is calculated based on the number of hours of classroom instruction received. **Table 14** displays the variances between actual annual average and projected average FTE by individual grade level for 2014-15 and 2015-16, and the variances between projected and budgeted average FTE for 2015-16.

**Table 14**

<b>K-12 Annual Average FTE Enrollment Two Year Comparison</b>					
	(A) 2014-15 Actual	(B) 2015-16 Budget	(C) 2015-16 Projected	(D) Variance (C)-(A)	(E) Variance (C)-(B)
Kindergarten *	1,222	1,141	1,176	(46)	35
Grade 1	2,557	2,388	2,455	(102)	67
Grade 2	2,554	2,488	2,493	(61)	5
Grade 3	2,431	2,529	2,512	81	(17)
Grade 4	2,248	2,422	2,399	151	(23)
Grade 5	2,207	2,195	2,218	11	23
<b>Elementary</b>	<b>13,220</b>	<b>13,162</b>	<b>13,253</b>	<b>33</b>	<b>91</b>
Grade 6	2,006	2,067	2,001	(5)	(66)
Grade 7	2,077	1,950	1,986	(91)	36
Grade 8	1,992	2,011	2,052	60	41
<b>Middle School</b>	<b>6,075</b>	<b>6,029</b>	<b>6,039</b>	<b>(36)</b>	<b>10</b>
Grade 9	2,060	2,195	1,930	(130)	(265)
Grade 10	1,992	1,724	1,990	(2)	266
Grade 11	1,749	1,695	1,823	74	128
Grade 12	1,630	1,732	1,640	10	(92)
<b>High School</b>	<b>7,431</b>	<b>7,346</b>	<b>7,383</b>	<b>(48)</b>	<b>37</b>
Running Start	224	168	246	22	78
Running Start in High Schools	42	33	0	(42)	(33)
TCC Fresh Start **	168	179	83	(85)	(96)
Reengagement Center **	177	157	126	(51)	(31)
Goodwill **	38	30	26	(12)	(4)
Alternative Learning Experience	56	56	56	(0)	0
<b>Grand Total *</b>	<b>27,431</b>	<b>27,160</b>	<b>27,212</b>	<b>(219)</b>	<b>52</b>
Actual data through March 2016					

\* This table does not include funded full day kindergarten FTE

\*\* Open Doors - 1418 Programs

In comparison with 2014-15 annual averages, projected enrollment is projecting an annual average decrease of 219 student FTE.

**(Table 14 column (D)):**

- Elementary schools (grade K-5) increased by 33 FTE;
- Middle schools (grades 6-8) decreased by 36 FTE;
- High schools (grades 9-12) decreased by 48 FTE;
- Running Start (college level courses) increased by 22 FTE;
- Running Start (college level courses) in TPS high schools decreased by 42 FTE;
- ALE (Alternative Learning Experience) did not change

**Open Doors – 1418 Programs**

- TCC Fresh Start decreased by 85 FTE;
- Reengagement Center decreased by 51 FTE;
- Goodwill decreased by 12 FTE

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

2015-16 is the ninth school year funding for full day kindergarten has been available. The program was phased-in beginning with schools with the highest poverty levels, (i.e., schools with the highest percentage of students qualifying for free and reduced lunch in the prior school year). Kindergarten students enrolled in a full-year full-day program at a building that does not qualify for full-day state funding will only generate .5 FTE the same as students enrolled in a full-year half-day program. Students enrolled in a full-year full-day program at a building that does qualify for full-day state funding will generate 1.0 FTE. Table 14 does not include funded full-day kindergarten FTE. There were 893 funded FTE in 2014-15. The budget for 2015-16 included 978 funded full-day kindergarten FTE; this enrollment is currently projected to be 1,048 funded FTE for the current year.

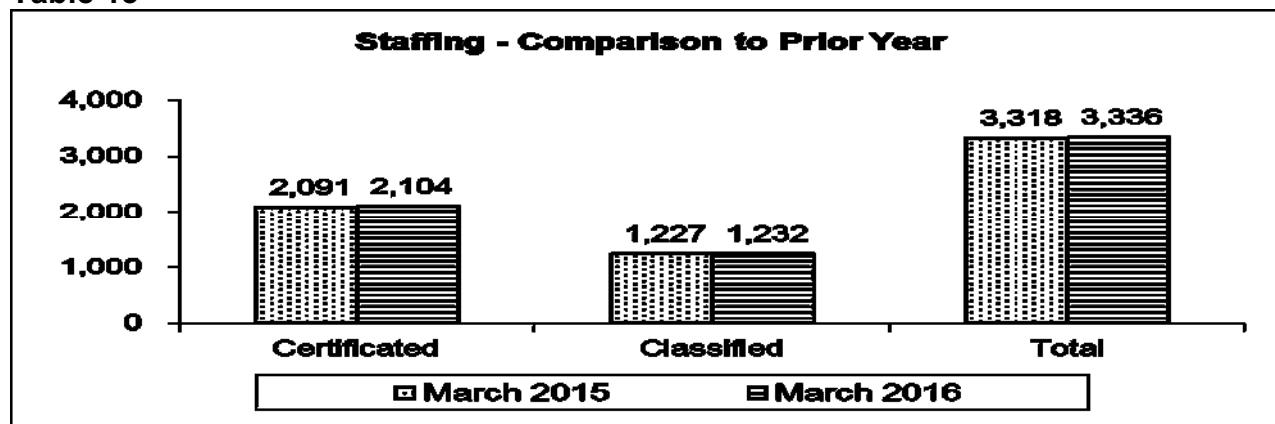
Kindergarten students and students who participate for only part of the year or part of each day are calculated as a portion of an FTE. Any district may choose to serve students more hours per day or per year than the state definition of full time equivalent. However, students who attend classes more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

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

## **STAFFING**

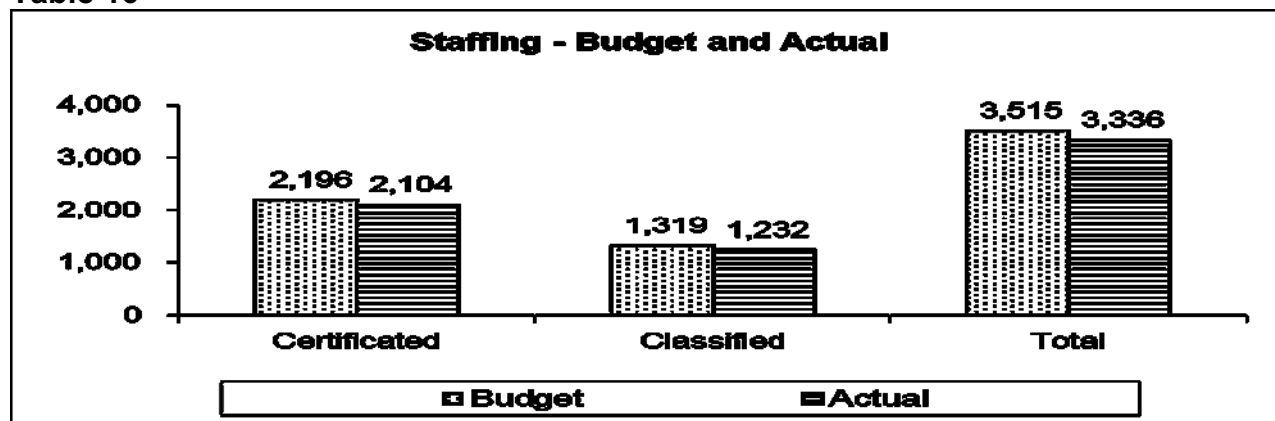
District staffing is divided into two categories: certificated staff – teachers, counselors, librarians, nurses, specialists and principals, and classified staff – classroom aids, secretaries, bus drivers, cooks, custodians, playground staff, maintenance crews, grounds crews, and business support staff. **Table 15** compares the number of filled positions in March 2015 to the number of filled positions in March 2016. The number of certificated staff increased 13 FTE while classified staff increased 5 FTE, respectively from this time last year.

**Table 15**



As shown in **Table 16**, the number of assigned certificated FTE is 2,104 and classified staff FTE is 1,232. The certificated and classified staffs are below budget by 93 and 86 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**

<b>Budget vs. Actual Staffing In FTE (Full Time Equivalents)</b>			
<b>Program Description (Number)</b>	<b><u>Budget</u></b>	<b><u>Actual</u></b>	<b><u>Variance</u> Incr/(Decrease)</b>
<b><u>Certificated Staff</u></b>			
Basic Education (01-03)	1,549.06	1,474.13	74.93
Federal Stimulus (10)	-	-	-
Special Education (20)	316.00	310.42	5.58
Vocational Education (30-40)	99.00	94.01	4.99
Compensatory (50-60)	206.54	201.59	4.95
Other Instructional (70)	22.50	20.43	2.07
Support Services (80-90)	3.00	2.97	0.03
<b>Total Certificated</b>	<b>2,196.10</b>	<b>2,103.55</b>	<b>92.55</b>
<b><u>Classified Staff</u></b>			
Basic Education (01-03)	288.76	276.38	12.38
Federal Stimulus (10)	-	-	-
Special Education (20)	260.75	242.81	17.94
Vocational Education (30-40)	10.99	8.54	2.45
Compensatory (50-60)	121.67	111.15	10.52
Other Instructional (70)	18.83	18.66	0.17
Support Services (80-90)	617.79	574.90	42.89
<b>Total Classified</b>	<b>1,318.79</b>	<b>1,232.44</b>	<b>86.35</b>
<b><u>Total All Staff</u></b>	<b>3,514.89</b>	<b>3,335.99</b>	<b>178.90</b>
<b>* Actual data through March 2016</b>			

“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:** March 17, 2016  
**Run Time:** 7:52 am  
**Report ID:** TS163.v5

**TACOMA SCHOOL DISTRICT NO. 10**  
**Combined Balance Sheet - All Funds**  
**As Of: February 29, 2016**

	<u>General</u>	<u>Capital Projects</u>	<u>Transportation Vehicle</u>	<u>Debt Service</u>	<u>ASB</u>	<u>Private Purpose</u>	<u>Fund Total</u>
<b>Assets</b>							
200: Imprest Cash	124,710	10,000	0	0	10,610	0	145,320
236: Cash In Bank-Key Bank	1,468,986	811,934	0	0	1,064,783	97,443	3,443,146
237: Cash In Bank-Key Bank/Food Svc	37,761	0	0	0	0	0	37,761
240: Cash On Deposit With County	4,096,667	7,489,147	936	494,887	11,856	1,253	12,094,745
241: Warrants Outstanding	(3,220,386)	(6,296,488)	0	0	(9,114)	(459)	(9,526,447)
310: Taxes Receivable-Current Year	85,724,029	10,000,243	0	51,538,681	0	0	147,262,952
311: Taxes Receivable-Prior Year	1,166,713	139,190	0	639,838	0	0	1,945,741
312: Taxes Receivable-Delinquent	985,396	202,665	0	404,121	0	0	1,592,182
320: Due From Other Funds	263,408	849	0	0	1,511	0	265,769
330: AR Due From Other Gov't Units	756,409	0	0	0	0	0	756,409
331: AR Grant Claims Due From Other Gov'ts	(10,842)	0	0	0	0	0	(10,842)
335: AR Grants Due From Other Gov't Units	38,100	0	0	0	0	0	38,100
340: Accounts Receivable	73,448	0	0	0	5,101	0	78,549
341: AR Employee Receivable	0	0	0	0	1,799	0	1,799
345: AR Grants - Non-Governmental	471	0	0	0	0	0	471
410: Inventory-Supplies & Materials	499,679	0	0	0	0	0	499,679
413: Inventory-Printing & Graphics	45,797	0	0	0	0	0	45,797
415: Inventory-Maintenance	135,229	0	0	0	0	0	135,229
425: Inventory-Food Service	1,163,518	0	0	0	0	0	1,163,518
450: Investments	55,290,000	413,440,000	2,252,000	2,209,000	1,165,000	476,000	474,832,000
<b>Total Assets</b>	<b>148,639,091</b>	<b>425,797,540</b>	<b>2,252,936</b>	<b>55,286,527</b>	<b>2,251,547</b>	<b>574,238</b>	<b>634,801,879</b>
<b>Liabilities and Fund Balance</b>							
<b>Liabilities</b>							
601: Liabilities	2,983,853	213,699	0	0	157,653	(36,761)	3,318,444
604: Accrued Interest Payable	670	0	0	0	0	0	670
605: Accrued Salaries & Benefits	9,756,506	0	0	0	0	0	9,756,506
606: Est. Property/Liability Ins Payable	2,025,237	0	0	0	0	0	2,025,237
607: Horace Mann Auto Ins Payable	473	0	0	0	0	0	473
608: Nutrition Svcs Prepaid	180,920	0	0	0	0	0	180,920
610: FICA/Medicare Payable	1,155,868	0	0	0	0	0	1,155,868
611: Industrial Insurance Payable	11,711	0	0	0	0	0	11,711
612: Retirement Payable	934,634	0	0	0	0	0	934,634
613: Withholding Tax Payable	(447,535)	0	0	0	0	0	(447,535)

**Run Date:** March 17, 2016  
**Run Time:** 7:52 am  
**Report ID:** TS163.v5

**TACOMA SCHOOL DISTRICT NO. 10**  
**Combined Balance Sheet - All Funds**  
**As Of: February 29, 2016**

	<u>General</u>	<u>Capital Projects</u>	<u>Transportation Vehicle</u>	<u>Debt Service</u>	<u>ASB</u>	<u>Private Purpose</u>	<u>Fund Total</u>
<b>Liabilities and Fund Balance</b>							
615: Involuntary/Court Ordered Payable	14,407	0	0	0	0	0	14,407
616: Sound Partnership Payable	1,863,513	0	0	0	0	0	1,863,513
617: Maintenance Deduct & Benefits Payable	(666,942)	0	0	0	0	0	(666,942)
618: UNUM Life Insurance Payable	90	0	0	0	0	0	90
619: Cancer Insurance Payable	8,235	0	0	0	0	0	8,235
622: Flex Plan Dependent Care Payable	(19,138)	0	0	0	0	0	(19,138)
623: Flex Plan Medical Payable	64,036	0	0	0	0	0	64,036
624: TSA Payable	(2,564)	0	0	0	0	0	(2,564)
627: United Way Payable	17,280	0	0	0	0	0	17,280
629: Veba III/Sick Leave Payable	180,854	0	0	0	0	0	180,854
630: Salary Deferral	73,145	0	0	0	0	0	73,145
632: Benefits And Voluntary Deductions	260,634	0	0	0	0	0	260,634
636: APA Salary Insurance Payable	67,445	0	0	0	0	0	67,445
637: Est Unemployment Payable	571,294	0	0	0	0	0	571,294
638: Est Compensated Absence Payable	254,256	0	0	0	0	0	254,256
639: Est Industrial Ins Payable	2,036,354	0	0	0	0	0	2,036,354
640: Due To Other Funds	2,360	247,280	0	0	10,462	5,666	265,769
641: AD & D Insurance Payable	(8,548)	0	0	0	0	0	(8,548)
643: Sales Tax Payable	11,595	0	0	0	0	0	11,595
656: Garnishments Payable	23,324	0	0	0	0	0	23,324
657: State Retiree Subsidy Payable	228,092	0	0	0	0	0	228,092
750: Unavailable Revenue	2,961	0	0	0	135	0	3,096
752: Unavailable Revenue-Tuition	9,020	0	0	0	0	0	9,020
753: Unavailable Revenue-Grants	73,645	0	0	0	0	0	73,645
760: Unavailable Revenue -Taxes Receivable	87,876,138	10,342,098	0	52,582,640	0	0	150,800,876
<b>Total Liabilities</b>	<b>109,543,823</b>	<b>10,803,077</b>	<b>0</b>	<b>52,582,640</b>	<b>168,250</b>	<b>(31,095)</b>	<b>173,066,696</b>
<b>Fund Balance</b>							
840: Nonspendable - Inventory & Prepaid Items	3,336,215	0	0	0	0	0	3,336,215
819: Restricted to Fund Purposes	0	0	2,251,018	0	1,941,337	0	4,192,355
821: Restricted for Carryover	716,647	0	0	0	0	0	716,647
830: Restricted for Debt Service	36,523	0	0	15,516,643	0	0	15,553,165
861: Restricted from Bond Proceeds	0	119,003,450	0	0	0	0	119,003,450
862: Restricted from Levy Proceeds	0	11,521,293	0	0	0	0	11,521,293

**Run Date:** March 17, 2016  
**Run Time:** 7:52 am  
**Report ID:** TS163.v5

**TACOMA SCHOOL DISTRICT NO. 10**  
**Combined Balance Sheet - All Funds**  
**As Of: February 29, 2016**

	<u>General</u>	<u>Capital Projects</u>	<u>Transportation Vehicle</u>	<u>Debt Service</u>	<u>ASB</u>	<u>Private Purpose</u>	<u>Fund Total</u>
<b>Liabilities and Fund Balance</b>							
860: Committed to Debt & Fiscal Mgmt	14,184,280	0	0	0	0	0	14,184,280
870: Committed to Contingencies	1,000,000	0	0	0	0	482,231	1,482,231
820: Assigned to Encumbrances	627,218	0	0	0	0	0	627,218
866: Assigned to Carryover	4,177,037	0	0	0	0	0	4,177,037
868: Assigned to C&I	5,322,060	0	0	0	0	0	5,322,060
875: Assigned to Future Operations	11,356,471	0	0	0	0	0	11,356,471
889: Assigned to Fund Purposes	0	666,219	0	0	0	0	666,219
890: Unassigned Fund Balance	(1,661,185)	283,803,501	1,919	(12,812,756)	141,961	123,102	269,596,541
<b>Total Fund Balance</b>	<b>39,095,267</b>	<b>414,994,463</b>	<b>2,252,936</b>	<b>2,703,887</b>	<b>2,083,298</b>	<b>605,332</b>	<b>461,735,183</b>
<b>Total Liabilities and Fund Balance</b>	<b>148,639,091</b>	<b>425,797,540</b>	<b>2,252,936</b>	<b>55,286,527</b>	<b>2,251,547</b>	<b>574,238</b>	<b>634,801,879</b>



Run Date: March 17, 2016

Run Time: 7:53 am

Report ID: TS164.v3

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Expenditures by State Object with % Spent**  
**General Fund As Of: February 29, 2016**



<u>State Object</u>	<u>Prior Year Adopted Budget</u>	<u>Prior Year Year to Date Actual</u>	<u>Under Budget (Over)</u>	<u>% Spent</u>	<u>Current Year Adopted Budget</u>	<u>Current Year Year to Date Actual</u>	<u>Under Budget (Over)</u>	<u>% Spent</u>
<b>0 - Debit Transfer</b>	2,606,255	873,569	1,732,686	33.5	2,502,420	926,876	1,575,544	37.0
<b>1 - Credit Transfer</b>	(2,606,255)	(873,569)	(1,732,686)	33.5	(2,502,420)	(926,876)	(1,575,544)	37.0
<b>2 - Salaries - Certificated</b>	166,129,906	77,550,364	88,579,542	46.7	180,048,593	82,503,484	97,545,109	45.8
<b>3 - Salaries - Classified</b>	57,781,334	28,744,765	29,036,569	49.7	63,789,142	30,835,889	32,953,253	48.3
<b>4 - Employees Benefits &amp; Payroll Taxes</b>	80,962,293	40,072,932	40,889,361	49.5	90,678,559	44,463,462	46,215,097	49.0
<b>5 - Supplies, Etc.</b>	23,208,046	9,701,850	13,506,196	41.8	17,379,600	8,265,124	9,114,476	47.6
<b>7 - Purchased Services</b>	34,468,465	14,843,072	19,625,393	43.1	37,293,368	15,581,096	21,712,272	41.8
<b>8 - Travel</b>	720,887	414,544	306,343	57.5	855,255	600,932	254,323	70.3
<b>9 - Capital Outlay</b>	688,082	111,967	576,115	16.3	877,632	531,449	346,183	60.6
<b><u>District Total</u></b>	<b><u>363,959,013</u></b>	<b><u>171,439,494</u></b>	<b><u>192,519,519</u></b>	<b><u>47.1</u></b>	<b><u>390,922,149</u></b>	<b><u>182,781,436</u></b>	<b><u>208,140,713</u></b>	<b><u>46.8</u></b>

Run Date: March 17, 2016

Run Time: 7:57 am

Report ID: TS158.v4

**TACOMA SCHOOL DISTRICT NO. 10**  
**Income Statement and Changes in Fund Balance**  
**General Fund As Of: February 29, 2016**

	<u>Current Year Adopted Budget</u>	<u>Current Year Year to Date Actual</u>	<u>Under Budget (Over)</u>	<u>% Current Year Budget</u>	<u>% Prior Year Budget</u>
<b>Resources Available</b>					
<b>Debt and Fiscal Management</b>					
840: Nonspendable - Inventory & Prepaid Items	4,359,221	3,336,215	(1,023,006)	76.5	177.7
860: Committed to Debt & Fiscal Mgmt	0	14,184,280	14,184,280	100.0	88.0
870: Committed to Contingencies	1,000,000	1,000,000	0	100.0	100.0
820: Assigned to Encumbrances	140,355	627,218	486,863	446.9	35.5
<b>Total Debt and Fiscal Management</b>	<b>5,499,576</b>	<b>19,147,714</b>	<b>13,648,138</b>	<b>348.2</b>	<b>100.0</b>
<b>Restricted and Assigned FB</b>					
821: Restricted for Carryover	349,896	716,647	366,751	204.8	87.4
830: Restricted for Debt Service	36,522	36,523	1	100.0	100.0
866: Assigned to Carryover	1,715,154	4,177,037	2,461,883	243.5	128.0
868: Assigned to C&I	2,202,827	5,322,060	3,119,233	241.6	100.0
875: Assigned to Future Operations	11,629,600	11,356,471	(273,129)	97.7	109.5
<b>Total Restricted and Assigned FB</b>	<b>15,933,999</b>	<b>21,608,738</b>	<b>5,674,739</b>	<b>135.6</b>	<b>108.3</b>
891: Unassigned for Minimum FB Policy	13,648,138	0	(13,648,138)	0.0	100.0
<b>Total Beginning Fund Balance</b>	<b>35,081,713</b>	<b>40,756,452</b>	<b>5,674,739</b>	<b>116.2</b>	<b>103.6</b>
<b>Revenue</b>					
1 - Local Taxes	85,930,205	40,604,640	(45,325,565)	47.3	46.8
2 - Local Non-Tax	6,126,675	3,829,483	(2,297,192)	62.5	62.9
3 - State - General Purpose	189,138,119	94,149,114	(94,989,005)	49.8	50.6
4 - State - Special Purpose	58,352,313	25,308,083	(33,044,230)	43.4	44.0
5 - Federal - General Purpose	304,999	135,648	(169,351)	44.5	47.8
6 - Federal - Special Purpose	39,692,322	15,052,881	(24,639,441)	37.9	38.4
7 - Revenue from other Districts	2,020,000	1,566,001	(453,999)	77.5	89.7
8 - Revenue from other Agencies	1,389,639	423,527	(966,112)	30.5	4.4
9 - Other Financing Sources	1,700,000	50,875	(1,649,125)	3.0	0.3
<b>Total Revenue</b>	<b>384,654,272</b>	<b>181,120,252</b>	<b>(203,534,020)</b>	<b>47.1</b>	<b>47.4</b>
<b>Total Resources Available</b>	<b>419,735,985</b>	<b>221,876,704</b>	<b>(197,859,281)</b>	<b>52.9</b>	<b>52.0</b>
<b>Uses of Resources</b>					
<b>Expenditures</b>					
01: Basic Education	200,939,901	94,739,035	106,200,866	47.1	47.7

Run Date: March 17, 2016

Run Time: 7:57 am

Report ID: TS158.v4

**TACOMA SCHOOL DISTRICT NO. 10**  
**Income Statement and Changes in Fund Balance**  
**General Fund As Of: February 29, 2016**

	<b>Current Year <u>Adopted</u> <u>Budget</u></b>	<b>Current Year Year to Date_ <u>Actual</u></b>	<b>Under Budget <u>(Over)</u></b>	<b>% Current Year_ <u>Budget</u></b>	<b>% Prior Year_ <u>Budget</u></b>
<b>Uses of Resources</b>					
02: Basic Education - ALE	352,340	194,769	157,571	55.3	46.9
03: Basic Education-1418 Open	2,592,562	852,146	1,740,416	32.9	23.1
21: Special Education, State	41,089,057	21,371,798	19,717,259	52.0	52.2
22: SPED Infants & Tod - State	1,032,980	422,231	610,749	40.9	46.6
24: Special Education, Federal	6,887,378	3,471,215	3,416,163	50.4	47.5
31: Career & Tech Ed, State	9,687,267	4,972,139	4,715,128	51.3	49.9
34: Middle School CTE	1,288,613	673,292	615,321	52.2	57.6
38: Career & Tech Ed, Federal	243,920	89,497	154,423	36.7	15.0
51: Disadvantaged, Federal	12,696,658	4,766,624	7,930,034	37.5	36.8
52: School Improvement, Federa	1,733,029	944,353	788,676	54.5	51.0
55: Learning Assistance Prog,	8,250,498	4,104,536	4,145,962	49.7	45.3
56: State Institutions, Ctrs &	653,180	287,349	365,831	44.0	48.0
57: NegleCTEd & Delinquent	102,758	50,836	51,922	49.5	50.5
58: Special & Pilot Programs	2,066,282	404,198	1,662,084	19.6	35.2
59: Institutions - Adult Jails	0	1,317	(1,317)	100.0	41.5
61: Head Start, Federal	4,687,783	2,789,492	1,898,291	59.5	48.8
64: Limited English Proficienc	389,632	184,250	205,382	47.3	6.5
65: Transitional Bilingual, St	4,275,723	2,007,080	2,268,643	46.9	51.4
68: Indian Education, Federal	256,649	133,594	123,055	52.1	52.3
69: Other Compensatory Program	26,723	11,313	15,410	42.3	33.9
73: Summer School	500,000	26,669	473,331	5.3	2.3
74: Highly Capable, State	901,312	465,660	435,652	51.7	46.4
79: Other Instructional Pgms	12,357,493	1,773,109	10,584,384	14.3	15.0
89: Community Services	467,543	224,707	242,836	48.1	45.3
97: District-Wide Support	52,600,989	25,408,987	27,192,002	48.3	48.3
98: Nutrition Svcs	12,221,097	6,846,014	5,375,083	56.0	57.5
99: Pupil Transportation	12,620,782	5,565,226	7,055,556	44.1	56.0
<b>Total Expenditures</b>	<b>390,922,149</b>	<b>182,781,436</b>	<b>208,140,713</b>	<b>46.8</b>	<b>47.1</b>
<b>Total Uses of Resources</b>	<b>390,922,149</b>	<b>182,781,436</b>	<b>208,140,713</b>	<b>46.8</b>	<b>47.1</b>
<b>Ending Fund Balance</b>	<b>28,813,836</b>	<b>39,095,267</b>	<b>10,281,431</b>	<b>135.7</b>	<b>133.9</b>
840: Nonspendable - Inventory & Prepaid Items	4,359,221	3,336,215	(1,023,006)	76.5	177.7
860: Committed to Debt & Fiscal Mgmt	0	14,184,280	14,184,280	100.0	88.0
870: Committed to Contingencies	1,000,000	1,000,000	0	100.0	100.0
820: Assigned to Encumbrances	140,355	627,218	486,863	446.9	35.5

Run Date: March 17, 2016

Run Time: 7:57 am

Report ID: TS158.v4

**TACOMA SCHOOL DISTRICT NO. 10**  
**Income Statement and Changes in Fund Balance**  
**General Fund As Of: February 29, 2016**

	<b>Current Year <u>Adopted</u> <u>Budget</u></b>	<b>Current Year Year to Date_ <u>Actual</u></b>	<b>Under Budget <u>(Over)</u></b>	<b>% Current Year_ <u>Budget</u></b>	<b>% Prior Year_ <u>Budget</u></b>
<b>Total Debt and Fiscal Management</b>	<b>5,499,576</b>	<b>19,147,714</b>	<b>13,648,138</b>	<b>348.2</b>	<b>100.0</b>
821: Restricted for Carryover	500,000	716,647	216,647	143.3	157.3
830: Restricted for Debt Service	0	36,523	36,523	100.0	200.0
866: Assigned to Carryover	150,000	4,177,037	4,027,037	2,784.7	1,511.8
868: Assigned to C&I	0	5,322,060	5,322,060	100.0	100.0
875: Assigned to Future Operations	9,016,122	11,356,471	2,340,349	126.0	259.9
<b>Total Restricted and Assigned FB</b>	<b>9,666,122</b>	<b>21,608,738</b>	<b>11,942,616</b>	<b>223.6</b>	<b>368.0</b>
890: Unassigned Fund Balance	0	(1,661,185)	(1,661,185)	100.0	100.0
891: Unassigned for Minimum FB Policy	13,648,138	0	(13,648,138)	0.0	100.0
<b>Total Fund Balance</b>	<b>28,813,836</b>	<b>39,095,267</b>	<b>10,281,431</b>	<b>135.7</b>	<b>133.9</b>

**Run Date:** March 17, 2016  
**Run Time:** 8:28 am  
**Report ID:** TS166.v4

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Revenue by State and District Account w/% Received**  
**General Fund As Of: February 29, 2016**

<u>State Account</u> <u>District Account</u>	<u>Prior Year</u> <u>Adopted</u> <u>Budget</u>	<u>Prior Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>	<u>Current Year</u> <u>Adopted</u> <u>Budget</u>	<u>Current Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>
<b>1 - Local Taxes</b>								
11000: Local Property Tax	83,710,000	39,363,682	(44,346,318)	47.0	85,570,000	40,604,640	(44,965,360)	47.5
13000: Sale Of Tax Title Property	1,941	0	(1,941)	0.0	1,941	0	(1,941)	0.0
19000: Other Local Taxes	407,441	0	(407,441)	0.0	358,264	0	(358,264)	0.0
<b>1 - Local Taxes</b>	<u>84,119,382</u>	<u>39,363,682</u>	<u>(44,755,700)</u>	<u>46.8</u>	<u>85,930,205</u>	<u>40,604,640</u>	<u>(45,325,565)</u>	<u>47.3</u>
<b>2 - Local Non-Tax</b>								
21000: Tuition & Fees - Unassigned	469,200	904,514	435,314	192.8	481,000	840,770	359,770	174.8
21010: Regular Student Fees	50,000	26,707	(23,293)	53.4	50,000	42,429	(7,571)	84.9
21730: Summer School - Tuition & Fees	0	0	0	100.0	0	0	0	100.0
21800: Convenience Fee	0	18,195	18,195	100.0	0	19,868	19,868	100.0
21860: Community School - Tuition & Fees	20,000	0	(20,000)	0.0	27,000	0	(27,000)	0.0
22000: Sales of Goods, Supplies, & Svcs	50,000	10,386	(39,614)	20.8	10,000	6,267	(3,733)	62.7
22010: Sale of Supplies & Svcs - FR 1	150,000	86,829	(63,171)	57.9	160,000	172,314	12,314	107.7
22020: Sale of Supplies & Svcs - FR 2	45,000	22,999	(22,001)	51.1	100,000	41,335	(58,665)	41.3
22030: Sale of Supplies & Svcs-Schools	0	(135)	(135)	100.0	0	9	9	100.0
22040: Sale of Recoverable Items	110,000	98,766	(11,234)	89.8	140,000	96,717	(43,283)	69.1
22050: Sale of Supplies & Svcs - Trip 1	150,000	80,594	(69,406)	53.7	170,000	71,002	(98,998)	41.8
22060: Sale of Supplies & Svcs - Trip 2	50,000	4,352	(45,648)	8.7	20,000	138,413	118,413	692.1
22100: Other Storeroom Sales	5,000	1,355	(3,645)	27.1	5,000	5,188	188	103.8
22200: Copy Center Reimbursements	50,000	30,740	(19,260)	61.5	50,000	28,217	(21,783)	56.4
22310: CTE Sales of Goods, Supplies & Svcs	40,000	19,022	(20,978)	47.6	40,000	19,545	(20,455)	48.9
22910: Nutrition Service Sales	1,470,989	987,686	(483,303)	67.1	1,484,801	984,266	(500,535)	66.3
22940: NS Sales - Special Events	20,000	2,837	(17,163)	14.2	0	6,350	6,350	100.0
22960: NS Sales - Breakfast	103,277	64,149	(39,128)	62.1	101,301	68,456	(32,845)	67.6
22990: School Bus Revenue	0	1,280	1,280	100.0	0	1,765	1,765	100.0
23000: Investment Earnings	75,000	15,215	(59,785)	20.3	30,000	40,822	10,822	136.1
25000: Gifts, Grants, & Donations (Local)	200,000	124,436	(75,564)	62.2	200,000	143,739	(56,261)	71.9
26000: Fines & Damages	45,000	28,596	(16,404)	63.5	45,000	20,711	(24,289)	46.0
27000: Rentals & Leases	300,000	193,808	(106,192)	64.6	375,000	175,452	(199,548)	46.8
27020: Facility Use - Utility Surcharge	13,200	8,767	(4,434)	66.4	16,450	7,682	(8,768)	46.7
27030: Facility Use - Custodial Labor	248,900	123,825	(125,075)	49.7	261,500	110,720	(150,780)	42.3
27040: Facility Use - Field/Stadium Maint	14,000	8,302	(5,698)	59.3	16,200	10,194	(6,006)	62.9
27050: Facility Use - Security	0	1,128	1,128	100.0	0	0	0	100.0
27060: Facility Use - Theater Tech	21,000	13,035	(7,965)	62.1	22,700	13,288	(9,413)	58.5
28000: Insurance Recoveries	60,000	41,261	(18,739)	68.8	45,000	29,457	(15,543)	65.5
29000: Local Support Non Tax-Unassigned	1,261,029	414,779	(846,250)	32.9	1,043,723	442,680	(601,043)	42.4
29001: Procurement Card Rebates	150,000	283,938	133,938	189.3	400,000	177,703	(222,297)	44.4

Run Date: March 17, 2016  
Run Time: 8:28 am  
Report ID: TS166.v4

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Revenue by State and District Account w/% Received**  
**General Fund As Of: February 29, 2016**

<u>State Account</u> <u>District Account</u>	<u>Prior Year</u> <u>Adopted</u> <u>Budget</u>	<u>Prior Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>	<u>Current Year</u> <u>Adopted</u> <u>Budget</u>	<u>Current Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>
<b>2 - Local Non-Tax</b>								
29010: Cash Over/Short	0	(259)	(259)	100.0	0	239	239	100.0
29060: Timber Sales	0	82,542	82,542	100.0	0	0	0	100.0
29070: CPF Indirect	700,000	0	(700,000)	0.0	700,000	0	(700,000)	0.0
29100: E-Rate Discount	0	86,718	86,718	100.0	0	74,485	74,485	100.0
29220: Advertising Commissions	76,000	2,250	(73,750)	3.0	50,000	0	(50,000)	0.0
29230: Photography Commissions	70,000	51,398	(18,602)	73.4	70,000	37,935	(32,065)	54.2
29240: Vending-Beverage Commissions	19,000	669	(18,331)	3.5	1,000	794	(206)	79.4
29250: Vending-Food Commissions	5,000	595	(4,405)	11.9	1,000	633	(367)	63.3
29260: Other Commissions/Rebates	70,000	94	(69,906)	0.1	10,000	40	(9,960)	0.4
<b>2 - Local Non-Tax</b>	6,111,595	3,841,372	(2,270,224)	62.9	6,126,675	3,829,483	(2,297,192)	62.5
<b>3 - State - General Purpose</b>								
31000: Apportionment	152,720,880	79,282,249	(73,438,631)	51.9	173,170,886	88,327,081	(84,843,805)	51.0
31210: Apportionment - Special Ed	5,791,240	3,049,499	(2,741,741)	52.7	6,296,337	3,230,063	(3,066,274)	51.3
33000: Local Effort Assistance	8,570,206	2,215,197	(6,355,009)	25.8	9,670,896	2,591,970	(7,078,926)	26.8
<b>3 - State - General Purpose</b>	167,082,326	84,546,945	(82,535,381)	50.6	189,138,119	94,149,114	(94,989,005)	49.8
<b>4 - State - Special Purpose</b>								
41000: Special Purpose - Unassigned	7,500,000	0	(7,500,000)	0.0	7,500,000	3,160	(7,496,840)	0.0
41210: Special Education	20,730,965	10,404,849	(10,326,116)	50.2	23,553,615	11,739,598	(11,814,017)	49.8
41220: SPED Infants & Toddlers - State	1,020,521	559,950	(460,571)	54.9	1,204,455	691,975	(512,480)	57.5
41550: Learning Assistance	8,136,799	4,091,421	(4,045,378)	50.3	8,653,947	4,365,128	(4,288,819)	50.4
41560: State Institutions, Centers, and Homes - I	472,746	218,599	(254,147)	46.2	611,087	223,361	(387,726)	36.6
41580: Special & Pilot Programs	1,340,182	389,441	(950,741)	29.1	2,088,108	323,449	(1,764,659)	15.5
41590: Institutions - Juveniles in Adult Jail	93,413	38,465	(54,948)	41.2	0	50,279	50,279	100.0
41650: Transitional Bilingual	2,433,259	1,350,905	(1,082,354)	55.5	2,709,372	1,493,884	(1,215,488)	55.1
41740: Highly Capable	265,506	137,305	(128,201)	51.7	282,219	144,495	(137,724)	51.2
41980: School Nutrition Services	299,138	143,698	(155,440)	48.0	280,988	119,635	(161,353)	42.6
41990: Transportation - Operations	10,274,371	5,815,080	(4,459,291)	56.6	11,468,522	6,153,120	(5,315,402)	53.7
<b>4 - State - Special Purpose</b>	52,566,900	23,149,712	(29,417,188)	44.0	58,352,313	25,308,083	(33,044,230)	43.4
<b>5 - Federal - General Purpose</b>								
52000: Direct Federal Revenue - Unassigned	310,504	143,080	(167,424)	46.1	304,999	135,648	(169,351)	44.5
53000: Impact Aid - Maintenance & Operations	0	0	0	100.0	0	0	0	100.0
53290: Impact Aid - Special Ed Funding	0	0	0	100.0	0	0	0	100.0
55000: Federal Forests	0	5,202	5,202	100.0	0	0	0	100.0

Run Date: March 17, 2016  
Run Time: 8:28 am  
Report ID: TS166.v4

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Revenue by State and District Account w/% Received**  
**General Fund As Of: February 29, 2016**

<u>State Account</u> <u>District Account</u>	<u>Prior Year</u> <u>Adopted</u> <u>Budget</u>	<u>Prior Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>	<u>Current Year</u> <u>Adopted</u> <u>Budget</u>	<u>Current Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>
<b>5 - Federal - General Purpose</b>	310,504	148,282	(162,222)	47.8	304,999	135,648	(169,351)	44.5
<b>6 - Federal - Special Purpose</b>								
61000: Special Purpose - OSPI Unassigned	17,000	9,676	(7,324)	56.9	17,000	8,467	(8,533)	49.8
61120: Federal Stimulus - School Improvement	0	2,940	2,940	100.0	0	0	0	100.0
61240: Special Ed - Supplemental	7,466,184	2,632,820	(4,833,364)	35.3	7,224,171	2,708,730	(4,515,441)	37.5
61380: CTE - Carl Perkins Grant	249,746	17,801	(231,945)	7.1	255,848	87,399	(168,449)	34.2
61510: Disadvantaged - Title IA	13,025,174	3,749,031	(9,276,143)	28.8	13,317,524	4,059,741	(9,257,783)	30.5
61520: School Improvement - TII, IV, V & VI	1,854,465	782,940	(1,071,525)	42.2	1,817,774	820,579	(997,195)	45.1
61570: Institutions - Neglected & Delinquent	95,796	40,497	(55,299)	42.3	107,783	42,996	(64,787)	39.9
61640: Limited English Proficiency	410,407	17,629	(392,778)	4.3	397,425	98,754	(298,671)	24.8
61890: Other Community Services	102,393	0	(102,393)	0.0	102,393	783	(101,610)	0.8
61910: Regular Lunch Reimbursement	151,176	71,534	(79,642)	47.3	143,102	73,008	(70,094)	51.0
61920: Reduced Price Lunch Reimbursement	691,824	362,123	(329,701)	52.3	723,013	325,522	(397,491)	45.0
61930: Free Lunch Reimbursement	6,773,468	3,384,645	(3,388,823)	50.0	6,827,386	3,064,257	(3,763,129)	44.9
61940: Certified Lunch Reimbursement	224,070	90,356	(133,714)	40.3	176,394	80,891	(95,503)	45.9
61950: Regular Breakfast Reimbursement	17,739	8,358	(9,381)	47.1	16,635	9,243	(7,392)	55.6
61960: Reduced Price Breakfast Reimbursement	169,822	83,815	(86,007)	49.4	167,633	77,037	(90,596)	46.0
61970: Free Breakfast Reimbursement	2,130,931	1,048,961	(1,081,970)	49.2	2,137,752	932,833	(1,204,919)	43.6
61980: Free Snack Reimbursement	76,650	20,552	(56,098)	26.8	59,158	26,027	(33,131)	44.0
61990: Fresh Fruit & Vegetable Reimbursement	106,000	59,752	(46,248)	56.4	115,000	44,552	(70,448)	38.7
62610: Head Start	5,180,000	2,129,959	(3,050,041)	41.1	5,180,000	2,166,445	(3,013,555)	41.8
62680: Indian Education - ED	144,196	62,506	(81,690)	43.3	143,331	55,161	(88,170)	38.5
63000: Federal Grants Through Other Entities - U	12,967	15,200	2,233	117.2	0	38,571	38,571	100.0
63210: SPED Medicaid Match	0	(17,971)	(17,971)	100.0	0	(51,160)	(51,160)	100.0
69980: USDA Commodities	750,000	644,841	(105,159)	86.0	763,000	383,044	(379,956)	50.2
<b>6 - Federal - Special Purpose</b>	39,650,008	15,217,964	(24,432,044)	38.4	39,692,322	15,052,881	(24,639,441)	37.9
<b>7 - Revenue from other Districts</b>								
71210: Special Education	1,800,000	1,610,429	(189,571)	89.5	2,020,000	1,561,001	(458,999)	77.3
71450: CTE Skills Center RV	0	5,000	5,000	100.0	0	5,000	5,000	100.0
<b>7 - Revenue from other Districts</b>	1,800,000	1,615,429	(184,571)	89.7	2,020,000	1,566,001	(453,999)	77.5
<b>8 - Revenue from other Agencies</b>								
81000: Governmental Entities	46,200	51,121	4,921	110.7	248,441	104,336	(144,105)	42.0
82000: Private Foundations Revenue	184,600	0	(184,600)	0.0	0	17,705	17,705	100.0
85000: Educational Service Districts	885,576	(2,145)	(887,721)	-0.2	1,141,198	301,486	(839,712)	26.4

Run Date: March 17, 2016  
Run Time: 8:28 am  
Report ID: TS166.v4

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Revenue by State and District Account w/% Received**  
**General Fund As Of: February 29, 2016**

<u>State Account</u> <u>District Account</u>	<u>Prior Year</u> <u>Adopted</u> <u>Budget</u>	<u>Prior Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>	<u>Current Year</u> <u>Adopted</u> <u>Budget</u>	<u>Current Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>
<b>8 - Revenue from other Agencies</b>	1,116,376	48,975	(1,067,401)	4.4	1,389,639	423,527	(966,112)	30.5
<b>9 - Other Financing Sources</b>								
93000: Sale of Equipment	0	4,902	4,902	100.0	0	50,875	50,875	100.0
99000: Operating Transfers	1,500,000	0	(1,500,000)	0.0	1,700,000	0	(1,700,000)	0.0
<b>9 - Other Financing Sources</b>	1,500,000	4,902	(1,495,098)	0.3	1,700,000	50,875	(1,649,125)	3.0
<b><u>District Total</u></b>	<b><u>354,257,091</u></b>	<b><u>167,937,264</u></b>	<b><u>(186,319,827)</u></b>	<b><u>47.4</u></b>	<b><u>384,654,272</u></b>	<b><u>181,120,252</u></b>	<b><u>(203,534,020)</u></b>	<b><u>47.1</u></b>



Run Date: March 17, 2016

Run Time: 8:29 am

Report ID:TS152.v3

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Expenditures by Program w/Encumbrances**  
**General Fund As Of: February 29, 2016**

<u>Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Current Month</u>	<u>Current Year Year to Date</u>	<u>Encumbrance</u>	<u>Unspent / Unencumbered</u>	<u>Percent Expended</u>
<b>01: Basic Education</b>							
01000: Basic Education	173,782,113	173,525,029	13,659,562	83,737,576	75,121,829	14,665,624	91.5
01030: BE BECCA Program	0	101,511	2,407	11,393	3,223	86,895	14.4
01040: BE Building Contributions	0	344,356	8,201	75,361	2,203	266,792	22.5
01050: BE Kindergarten Contributions	0	29,749	4,269	18,806	2,577	8,366	71.9
01079: BE Categorical Carryover	603,660	0	0	0	0	0	100.0
01110: BE FD Kindergarten - State	0	0	152	152	0	(152)	100.0
01210: BE Fund Balance Special Ed	0	0	0	499	0	(499)	100.0
01240: BE SPED Peer Review Pool	85,000	85,000	517	2,244	378	82,378	3.1
01250: BE Campus Security	1,918,935	1,918,935	137,726	805,314	703,283	410,338	78.6
01270: BE Secondary Advisory Stipends	50,000	50,000	271	3,769	137	46,094	7.8
01280: BE HS Graduation	71,000	71,000	0	1,247	310	69,443	2.2
01310: BE Para Coverage	5,000	5,000	0	73	0	4,927	1.5
01320: BE Peer Review Pool	75,000	75,000	0	0	0	75,000	0.0
01430: BE FB Class Size Reduction	7,188,014	7,188,014	713,681	4,284,938	3,951,283	(1,048,207)	114.6
01440: BE Non-Instructional	831,356	831,356	60,838	382,362	380,847	68,146	91.8
01460: BE FB Instructional	2,000,000	2,000,000	231,717	982,758	914,400	102,843	94.9
01480: BE Innovative Programs	170,326	181,992	2,978	11,631	185	170,176	6.5
01650: BE Special Programs	2,342,792	2,357,792	168,195	922,608	569,526	865,658	63.3
01701: BE OP OT Relief	95,000	91,164	0	101,995	0	(10,831)	111.9
01850: BE Student Achievement	179,662	248,446	0	0	0	248,446	0.0
01901: BE Running Start	1,173,290	1,670,943	0	473,821	525,794	671,328	59.8
01905: BE Int'l Baccalaureate	374,400	374,400	20,890	210,266	104,615	59,519	84.1
01915: BE Bargained Enhancement 5-10	1,240,800	1,240,800	11,493	66,144	25,506	1,149,150	7.4
01940: BE MS Athletic Reserve	0	177,742	0	0	0	177,742	0.0
01990: BE Curriculum & Instruction	2,775,000	2,734,987	93,517	1,308,208	189,687	1,237,092	54.8
01991: BE Curriculum & Instruction 1x	2,202,827	2,202,827	0	90,099	373,942	1,738,786	21.1
01992: BE C&I Optional Days	3,775,726	3,667,598	376,159	1,247,768	137,734	2,282,096	37.8
<b>Total 01: Basic Education</b>	<b>200,939,901</b>	<b>201,173,641</b>	<b>15,492,576</b>	<b>94,739,035</b>	<b>83,007,458</b>	<b>23,427,148</b>	<b>88.4</b>
<b>02: Basic Education - ALE</b>							
02000: BE Alternative Learning Exp	352,340	323,510	34,551	194,769	176,754	(48,013)	114.8
<b>Total 02: Basic Education - ALE</b>	<b>352,340</b>	<b>323,510</b>	<b>34,551</b>	<b>194,769</b>	<b>176,754</b>	<b>(48,013)</b>	<b>114.8</b>
<b>03: Basic Education-1418 Open</b>							
03000: Basic Ed - 1418 Open Doors	2,592,562	1,885,051	81,998	852,146	969,248	63,656	96.6
<b>Total 03: Basic Education-1418 Open</b>	<b>2,592,562</b>	<b>1,885,051</b>	<b>81,998</b>	<b>852,146</b>	<b>969,248</b>	<b>63,656</b>	<b>96.6</b>

Run Date: March 17, 2016

Run Time: 8:29 am

Report ID:TS152.v3

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Expenditures by Program w/Encumbrances**  
**General Fund As Of: February 29, 2016**

<u>Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Current Month</u>	<u>Current Year Year to Date</u>	<u>Encumbrance</u>	<u>Unspent / Unencumbered</u>	<u>Percent Expended</u>
<b>21: Special Education, State</b>							
21000: Special Education - State	40,547,231	41,077,160	3,648,721	21,101,833	20,057,352	(82,025)	100.2
21560: SPED - State Safety Net	500,000	500,000	40,045	256,921	225,183	17,896	96.4
21720: SPED - District Settlement	41,826	41,826	0	12,519	0	29,307	29.9
21900: SPED Work Training	0	3,816	0	525	0	3,291	13.8
<b>Total 21: Special Education, State</b>	<b>41,089,057</b>	<b>41,622,802</b>	<b>3,688,766</b>	<b>21,371,798</b>	<b>20,282,535</b>	<b>(31,531)</b>	<b>100.1</b>
<b>22: SPED Infants &amp; Tod - State</b>							
22000: SPED Infants & Toddlers-State	1,032,980	1,182,624	81,969	422,231	634,078	126,315	89.3
<b>Total 22: SPED Infants &amp; Tod - State</b>	<b>1,032,980</b>	<b>1,182,624</b>	<b>81,969</b>	<b>422,231</b>	<b>634,078</b>	<b>126,315</b>	<b>89.3</b>
<b>24: Special Education, Federal</b>							
24505: SPED IDEAB Flow Thru 14-15	0	0	43	60,808	0	(60,808)	100.0
24506: SPED IDEAB Flow Thru 15-16	5,811,459	5,811,459	496,959	2,915,853	2,773,235	122,371	97.9
24515: SPED IDEA Preschool 14-15	0	0	0	2,352	0	(2,352)	100.0
24516: SPED IDEAB Preschool 15-16	208,668	208,668	16,675	101,853	96,291	10,524	95.0
24565: SPED Safety Net 14-15	0	0	0	16,221	0	(16,221)	100.0
24566: SPED Safety Net 15-16	867,251	867,251	58,895	374,127	291,630	201,494	76.8
<b>Total 24: Special Education, Federal</b>	<b>6,887,378</b>	<b>6,887,378</b>	<b>572,572</b>	<b>3,471,215</b>	<b>3,161,156</b>	<b>255,007</b>	<b>96.3</b>
<b>31: Career &amp; Tech Ed, State</b>							
31000: CTE Technical Support	134,041	134,041	10,897	71,256	59,504	3,282	97.6
31510: CTE Administration	1,105,892	1,105,892	72,454	495,406	341,776	268,710	75.7
31600: CTE Agriculture & Science	390,442	390,442	32,592	213,587	173,475	3,379	99.1
31605: CTE Lincoln Tree Farm Harvest	0	50,040	4,867	12,454	17,842	19,744	60.5
31610: CTE Business Education	1,659,250	1,659,250	135,690	831,484	725,620	102,146	93.8
31620: CTE Marketing Education	335,512	335,512	28,001	184,604	153,038	(2,130)	100.6
31630: CTE Diversified Occupations	877,923	877,923	80,551	440,665	384,736	52,522	94.0
31640: CTE Trade & Industry	1,949,308	1,949,308	175,783	1,089,984	855,506	3,818	99.8
31650: CTE Family & Consumer Science	1,070,513	1,070,513	93,517	534,480	428,821	107,212	90.0
31670: CTE Technology	966,619	966,619	74,679	452,493	378,900	135,225	86.0
31680: CTE Health Occupations	437,225	437,225	37,645	233,584	190,187	13,454	96.9
31710: CTE Career Guidance	650,479	650,479	50,090	302,282	285,219	62,978	90.3
31901: CTE Running Start	91,225	110,557	0	33,353	61,147	16,057	85.5
31902: CTE Open Doors	18,838	102,713	0	76,507	61,493	(35,287)	134.4
<b>Total 31: Career &amp; Tech Ed, State</b>	<b>9,687,267</b>	<b>9,840,514</b>	<b>796,766</b>	<b>4,972,139</b>	<b>4,117,265</b>	<b>751,110</b>	<b>92.4</b>
<b>34: Middle School CTE</b>							
34500: CTE Middle School	1,288,613	1,506,576	105,570	673,292	592,667	240,617	84.0

Run Date: March 17, 2016

Run Time: 8:29 am

Report ID:TS152.v3

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Expenditures by Program w/Encumbrances**  
**General Fund As Of: February 29, 2016**

<u>Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Current Month</u>	<u>Current Year Year to Date</u>	<u>Encumbrance</u>	<u>Unspent / Unencumbered</u>	<u>Percent Expended</u>
<b>Total 34: Middle School CTE</b>	<b>1,288,613</b>	<b>1,506,576</b>	<b>105,570</b>	<b>673,292</b>	<b>592,667</b>	<b>240,617</b>	<b>84.0</b>
<b>38: Career &amp; Tech Ed, Federal</b>							
38505: CTE Perkins Grant 14-15	0	0	(632)	174	0	(174)	100.0
38506: CTE Perkins Grant 15-16	243,920	243,920	6,097	89,322	17,788	136,810	43.9
<b>Total 38: Career &amp; Tech Ed, Federal</b>	<b>243,920</b>	<b>243,920</b>	<b>5,465</b>	<b>89,497</b>	<b>17,788</b>	<b>136,636</b>	<b>44.0</b>
<b>45: CTE Skills Cntr Trade Ind</b>							
45640: CTE Skills Center	0	0	0	0	1,808	(1,808)	100.0
<b>Total 45: CTE Skills Cntr Trade Ind</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,808</b>	<b>(1,808)</b>	<b>100.0</b>
<b>51: Disadvantaged, Federal</b>							
51404: T1 SIG Cohort III Yr 1 13-14	0	0	0	20,459	0	(20,459)	100.0
51406: T1 SIG Cohort III Yr 2 15-16	2,031,789	2,031,789	183,288	876,460	734,830	420,498	79.3
51505: T1-A Disadvantaged 14-15	0	0	(602)	55,820	0	(55,820)	100.0
51506: T1-A Disadvantaged 15-16	10,527,475	10,527,475	663,604	3,669,637	4,595,184	2,262,654	78.5
51535: T10-C Homeless Ed 14-15	0	0	0	672	0	(672)	100.0
51536: T10-C Homeless Ed 15-16	36,724	36,724	3,123	20,571	16,194	(40)	100.1
51605: T1-D Neglect & Delinqnt 14-15	0	0	0	840	0	(840)	100.0
51606: T1-D Neglect & Delinqnt 15-16	100,670	100,670	10,501	52,347	45,494	2,829	97.2
51636: T1-A Priority/Focus Schools 16	0	247,884	17,542	69,818	14,256	163,810	33.9
<b>Total 51: Disadvantaged, Federal</b>	<b>12,696,658</b>	<b>12,944,542</b>	<b>877,457</b>	<b>4,766,624</b>	<b>5,405,958</b>	<b>2,771,961</b>	<b>78.6</b>
<b>52: School Improvement, Federa</b>							
52475: T2-A Teacher Quality 14-15	0	0	0	13,972	0	(13,972)	100.0
52476: T2-A Teacher Quality 15-16	1,733,029	2,596,085	162,010	930,381	919,881	745,824	71.3
<b>Total 52: School Improvement, Federa</b>	<b>1,733,029</b>	<b>2,596,085</b>	<b>162,010</b>	<b>944,353</b>	<b>919,881</b>	<b>731,852</b>	<b>71.8</b>
<b>55: Learning Assistance Prog,</b>							
55500: Learning Assistance Program	8,250,498	8,956,845	715,599	4,104,536	3,898,691	953,618	89.4
<b>Total 55: Learning Assistance Prog,</b>	<b>8,250,498</b>	<b>8,956,845</b>	<b>715,599</b>	<b>4,104,536</b>	<b>3,898,691</b>	<b>953,618</b>	<b>89.4</b>
<b>56: State Institutions, Ctrs &amp;</b>							
56510: Remann Hall	653,180	653,180	48,346	287,349	269,943	95,888	85.3
<b>Total 56: State Institutions, Ctrs &amp;</b>	<b>653,180</b>	<b>653,180</b>	<b>48,346</b>	<b>287,349</b>	<b>269,943</b>	<b>95,888</b>	<b>85.3</b>
<b>57: NegleCTEd &amp; Delinquent</b>							
57515: T1-D Neglect/Delinquent 14-15	0	0	0	756	0	(756)	100.0
57516: T1-D Neglect/Delinquent 15-16	102,758	102,758	8,245	50,080	47,521	5,157	95.0
<b>Total 57: NegleCTEd &amp; Delinquent</b>	<b>102,758</b>	<b>102,758</b>	<b>8,245</b>	<b>50,836</b>	<b>47,521</b>	<b>4,401</b>	<b>95.7</b>
<b>58: Special &amp; Pilot Programs</b>							

Run Date: March 17, 2016

Run Time: 8:29 am

Report ID:TS152.v3

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Expenditures by Program w/Encumbrances**  
**General Fund As Of: February 29, 2016**

<u>Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Current Month</u>	<u>Current Year Year to Date</u>	<u>Encumbrance</u>	<u>Unspent / Unencumbered</u>	<u>Percent Expended</u>
<b>58: Special &amp; Pilot Programs</b>							
58020: Collection of Evidence	25,000	26,521	3,439	15,528	757	10,236	61.4
58060: HSPE Testing	0	46,070	0	0	0	46,070	0.0
58079: Certification Bonus	1,594,935	1,594,935	0	0	0	1,594,935	0.0
58085: Academic Acceleration	0	14,603	0	0	0	14,603	0.0
58116: Aerospace/Manufacturing Tech	0	23,365	175	625	311	22,429	4.0
58145: Required Action District 14-15	0	0	0	5,040	0	(5,040)	100.0
58146: Required Action District 15-16	446,347	389,035	28,572	214,025	136,450	38,560	90.1
58216: Jobs for Washington Grad 15-16	0	14,954	312	931	260	13,763	8.0
58316: Beginning Ed Support Team	0	275,701	28,684	73,023	18,966	183,712	33.4
58564: College Readiness Init. 14-15	0	36,637	0	0	0	36,637	0.0
58625: Nav 101 College Ready 14-15	0	20,961	0	15,299	0	5,662	73.0
58636: Priority Schools-Non Title I	0	28,602	5,310	5,310	0	23,292	18.6
58656: Admin Interm Program 15-16	0	0	2,447	8,683	312	(8,995)	100.0
58666: Recruiting Wash Teachers 15-16	0	19,860	2,800	2,800	312	16,748	15.7
58676: WA 1st Robotics Competition 16	0	10,600	0	9,632	0	968	90.9
58686: WA FIRST-FIRST Lego League 16	0	4,584	0	975	0	3,609	21.3
58696: WA FIRST- FIRST Tech Challenge	0	6,778	0	3,748	0	3,030	55.3
58776: TPEP Teacher Training Funds 16	0	128,819	10,894	48,579	13,769	66,471	48.4
<b>Total 58: Special &amp; Pilot Programs</b>	<b>2,066,282</b>	<b>2,642,025</b>	<b>82,633</b>	<b>404,198</b>	<b>171,136</b>	<b>2,066,691</b>	<b>21.8</b>
<b>59: Institutions - Adult Jails</b>							
59100: Inst - Juveniles in Adult Jail	0	82,668	1,318	1,317	0	81,351	1.6
<b>Total 59: Institutions - Adult Jails</b>	<b>0</b>	<b>82,668</b>	<b>1,318</b>	<b>1,317</b>	<b>0</b>	<b>81,351</b>	<b>1.6</b>
<b>61: Head Start, Federal</b>							
61515: Head Start Regular 14-15	0	1,530,981	(16,509)	1,464,927	4,546	61,508	96.0
61516: Head Start Regular 15-16	4,638,706	4,638,706	380,743	1,290,437	1,927,937	1,420,331	69.4
61525: Head Start Training 14-15	0	12,074	0	11,995	5,903	(5,824)	148.2
61526: Head Start Training 15-16	49,077	49,077	7,470	22,133	49,170	(22,226)	145.3
<b>Total 61: Head Start, Federal</b>	<b>4,687,783</b>	<b>6,230,838</b>	<b>371,704</b>	<b>2,789,492</b>	<b>1,987,556</b>	<b>1,453,790</b>	<b>76.7</b>
<b>64: Limited English Proficienc</b>							
64506: Limited English 15-16	389,632	389,632	20,510	184,250	68,999	136,384	65.0
<b>Total 64: Limited English Proficienc</b>	<b>389,632</b>	<b>389,632</b>	<b>20,510</b>	<b>184,250</b>	<b>68,999</b>	<b>136,384</b>	<b>65.0</b>
<b>65: Transitional Bilingual, St</b>							
65000: Transitional Bilingual	4,275,723	4,707,072	331,236	2,007,080	1,918,079	781,913	83.4
<b>Total 65: Transitional Bilingual, St</b>	<b>4,275,723</b>	<b>4,707,072</b>	<b>331,236</b>	<b>2,007,080</b>	<b>1,918,079</b>	<b>781,913</b>	<b>83.4</b>

Run Date: March 17, 2016

Run Time: 8:29 am

Report ID:TS152.v3

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Expenditures by Program w/Encumbrances**  
**General Fund As Of: February 29, 2016**

<u>Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Current Month</u>	<u>Current Year Year to Date</u>	<u>Encumbrance</u>	<u>Unspent / Unencumbered</u>	<u>Percent Expended</u>
<b>68: Indian Education, Federal</b>							
68506: Indian Education 15-16	256,649	232,409	22,827	133,594	113,379	(14,564)	106.3
68507: Indian Education 16-17	0	28,723	0	0	0	28,723	0.0
<b>Total 68: Indian Education, Federal</b>	<b>256,649</b>	<b>261,132</b>	<b>22,827</b>	<b>133,594</b>	<b>113,379</b>	<b>14,159</b>	<b>94.6</b>
<b>69: Other Compensatory Program</b>							
69100: SPED Reimbursable	26,723	26,723	(10,632)	3,779	0	22,944	14.1
69200: District Conferences	0	14,605	0	7,534	0	7,071	51.6
<b>Total 69: Other Compensatory Program</b>	<b>26,723</b>	<b>41,328</b>	<b>(10,632)</b>	<b>11,313</b>	<b>0</b>	<b>30,015</b>	<b>27.4</b>
<b>73: Summer School</b>							
73000: Summer School - District	500,000	595,371	306	1,524	44,257	549,591	7.7
73010: Summer School - Buildings	0	509	0	0	0	509	0.0
73110: Summer School-Credit Retrieval	0	0	0	496	0	(496)	100.0
73120: Summer School-Transition	0	0	0	19,150	0	(19,150)	100.0
73130: Summer School-Targeted	0	0	0	5,500	0	(5,500)	100.0
<b>Total 73: Summer School</b>	<b>500,000</b>	<b>595,880</b>	<b>306</b>	<b>26,669</b>	<b>44,257</b>	<b>524,954</b>	<b>11.9</b>
<b>74: Highly Capable, State</b>							
74000: Highly Capable	901,312	902,606	104,358	465,660	330,199	106,747	88.2
<b>Total 74: Highly Capable, State</b>	<b>901,312</b>	<b>902,606</b>	<b>104,358</b>	<b>465,660</b>	<b>330,199</b>	<b>106,747</b>	<b>88.2</b>
<b>79: Other Instructional Pgms</b>							
79000: Other Instructional Programs	8,961,390	2,469,012	0	0	0	2,469,012	0.0
79010: Tuition Based Preschool	481,000	578,846	41,917	223,972	181,018	173,856	70.0
79040: Head Start Contributions	0	526	0	0	0	526	0.0
79106: Early Childhood Ed 15-16	1,112,600	1,118,472	81,703	449,340	379,977	289,154	74.1
79136: Edge Foundation Grant 15-16	0	17,500	2,987	14,758	17,183	(14,441)	182.5
79155: Korean Language Initiative	0	413	0	460	0	(47)	111.3
79166: City Truancy Grant 15-16	48,000	48,000	5,801	30,971	1,680	15,349	68.0
79205: JROTC - Army 14-15	0	0	151	540	0	(540)	100.0
79206: JROTC - Army 15-16	364,469	364,469	30,008	160,193	157,104	47,172	87.1
79226: Refugee Impact 15-16	17,000	10,000	0	0	7,500	2,500	75.0
79265: JROTC - Navy 14-15	0	0	0	840	0	(840)	100.0
79266: JROTC - Navy 15-16	211,850	211,850	18,078	106,293	95,408	10,149	95.2
79270: JROTC - Navy Start Up	0	475	0	273	0	202	57.4
79296: JROTC - Navy Orientation 15-16	0	2,808	823	4,834	126	(2,152)	176.6
79310: SPED Community Preschool	0	115,576	0	22,333	0	93,243	19.3
79335: City of Tacoma Mini Grants 15	0	3,765	0	3,765	0	0	100.0

Run Date: March 17, 2016

Run Time: 8:29 am

Report ID:TS152.v3

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Expenditures by Program w/Encumbrances**  
**General Fund As Of: February 29, 2016**

<u>Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Current Month</u>	<u>Current Year Year to Date</u>	<u>Encumbrance</u>	<u>Unspent / Unencumbered</u>	<u>Percent Expended</u>
<b>79: Other Instructional Pgms</b>							
79336: City of Tacoma Mini Grants 16	0	7,416	0	3,340	420	3,656	50.7
79345: Gates AP/IB Support	0	21,751	0	0	0	21,751	0.0
79386: ECEAP USDA Meals/Snacks 15-16	15,000	0	0	0	0	0	100.0
79441: Washington STEM-Lincoln	0	284	0	0	0	284	0.0
79453: Family Literacy Project	0	11,500	0	0	0	11,500	0.0
79464: Muckelshoot Indian Tribe	0	72	0	0	0	72	0.0
79496: Tacoma Truancy Center 15-16	65,354	65,354	4,311	8,831	25,832	30,691	53.0
79505: JROTC - Air Force 14-15	0	0	0	1,257	0	(1,257)	100.0
79506: JROTC - Air Force 15-16	198,168	198,168	15,730	95,081	91,642	11,444	94.2
79535: JROTC - Marines 14-15	0	0	0	1,680	0	(1,680)	100.0
79536: JROTC - Marines 15-16	206,917	206,917	15,738	95,976	92,649	18,292	91.2
79580: Curriculum Fundraising	0	432,681	17,758	401,183	17,486	14,012	96.8
79585: International Exchange Program	0	0	3,325	3,325	38,631	(41,957)	100.0
79590: Read 2 Me (formerly Werlin)	42,247	42,247	7,778	15,556	19,444	7,247	82.8
79614: Puyallup Tribe Donation 7	0	0	5	1,963	0	(1,963)	100.0
79625: McVento Workforce Proj 14-15	0	1,791	0	1,680	0	111	93.8
79626: McKinney Vento Workforce Proj.	167,850	167,850	3,561	21,072	805	145,973	13.0
79636: WaKIDS Implementation 15-16	0	4,486	0	0	0	4,486	0.0
79656: WaKIDS 15-16	13,598	13,598	0	471	0	13,127	3.5
79685: Partners in Science Supp Progr	0	7,000	0	8,049	0	(1,049)	115.0
79693: Lincoln Ctr Gates Grant	0	24,795	24	2,581	0	22,214	10.4
79733: Lincoln Ctr Extended Day Supp.	0	10,311	0	0	0	10,311	0.0
79746: UWT Dual Track ELL 15-16	46,200	38,100	2,133	4,581	250	33,269	12.7
79754: Greater Tacoma Community Fdtn	0	3,335	0	1,195	35	2,106	36.9
79755: Tacoma Schools Fdtn Awards	0	19,200	1,911	7,973	0	11,227	41.5
79780: Hilltop Artists	172,184	172,184	57,395	57,395	114,789	0	100.0
79796: GRADS-Early Achievers Proj. 16	0	9,534	579	1,500	0	8,034	15.7
79815: Tacoma Whole Child Int 14-15	0	3,000	0	6,183	0	(3,183)	206.1
79816: Tacoma Whole Child Int 15-16	202,241	202,241	2,016	7,212	0	195,029	3.6
79825: Early Warning Indicator System	0	7,000	0	0	0	7,000	0.0
79826: Early Warning Indicator Sys Y2	0	20,000	1,838	2,692	3,402	13,906	30.5
79835: Green Partnership - Sherman	0	7,000	0	0	0	7,000	0.0
79850: Arts Collaboration	31,425	31,425	2,249	3,762	1,584	26,079	17.0
79866: Transcript Grid Placement Proj	0	6,772	0	0	0	6,772	0.0

Run Date: March 17, 2016

Run Time: 8:29 am

Report ID:TS152.v3

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Expenditures by Program w/Encumbrances**  
**General Fund As Of: February 29, 2016**

<u>Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Current Month</u>	<u>Current Year Year to Date</u>	<u>Encumbrance</u>	<u>Unspent / Unencumbered</u>	<u>Percent Expended</u>
<b>Total 79: Other Instructional Pgms</b>	<b>12,357,493</b>	<b>6,677,724</b>	<b>317,818</b>	<b>1,773,109</b>	<b>1,246,967</b>	<b>3,657,648</b>	<b>45.2</b>
<b>89: Community Services</b>							
89010: Facility Use	190,800	190,800	35,428	119,863	9,377	61,560	67.7
89020: Facility Use - Fields	9,150	9,150	1,024	5,243	438	3,469	62.1
89030: Facility Use - Swim Pools	9,300	9,300	1,952	9,162	1,581	(1,443)	115.5
89040: Facility Use - Stadiums	34,100	34,100	0	8,557	0	25,543	25.1
89050: Facility Use - Theaters	73,500	73,500	7,362	52,142	3,886	17,472	76.2
89060: Facility Use - Other	48,300	48,300	3,156	29,740	2,461	16,098	66.7
89150: Summer Nutrition Svcs	102,393	102,393	0	0	0	102,393	0.0
<b>Total 89: Community Services</b>	<b>467,543</b>	<b>467,543</b>	<b>48,922</b>	<b>224,707</b>	<b>17,744</b>	<b>225,092</b>	<b>51.9</b>
<b>97: District-Wide Support</b>							
97000: District-Wide Support	49,964,624	50,523,380	4,121,031	23,196,786	20,102,463	7,224,131	85.7
97090: DWS Tech General Admin	1,700,000	1,700,000	6,047	1,561,947	41,660	96,393	94.3
97093: DWS Tech Util/Net	131,027	131,027	11,490	246,391	122,532	(237,896)	281.6
97580: DWS Security	805,338	805,478	58,267	403,863	286,691	114,923	85.7
<b>Total 97: District-Wide Support</b>	<b>52,600,989</b>	<b>53,159,885</b>	<b>4,196,835</b>	<b>25,408,987</b>	<b>20,553,346</b>	<b>7,197,552</b>	<b>86.5</b>
<b>98: Nutrition Svcs</b>							
98000: Nutrition Services	12,221,097	12,221,097	1,124,588	6,841,469	5,065,100	314,528	97.4
98030: Nutrition Svcs - Summer	0	0	708	4,545	1,196	(5,741)	100.0
<b>Total 98: Nutrition Svcs</b>	<b>12,221,097</b>	<b>12,221,097</b>	<b>1,125,295</b>	<b>6,846,014</b>	<b>5,066,296</b>	<b>308,787</b>	<b>97.5</b>
<b>99: Pupil Transportation</b>							
99000: Pupil Transportation	13,327,209	13,362,541	1,039,320	5,721,190	5,796,239	1,845,111	86.2
99110: Transportation - Ex Curr	331,216	331,216	33,718	139,932	159,629	31,655	90.4
99120: Transportation - Field Trips	(1,037,643)	(1,070,464)	(35,974)	(305,029)	40,722	(806,157)	24.7
99440: Transportation - Fund Balance	0	0	0	9,132	444	(9,577)	100.0
<b>Total 99: Pupil Transportation</b>	<b>12,620,782</b>	<b>12,623,293</b>	<b>1,037,064</b>	<b>5,565,226</b>	<b>5,997,035</b>	<b>1,061,032</b>	<b>91.6</b>
<b>District Total</b>	<b>390,922,149</b>	<b>390,922,149</b>	<b>30,322,085</b>	<b>182,781,436</b>	<b>161,017,742</b>	<b>47,122,971</b>	<b>87.9</b>

## **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: March 17, 2016  
Run Time: 8:32 am  
Report ID: TS161.v6

**TACOMA SCHOOL DISTRICT NO. 10**  
**Income Statement and Changes in Fund Balance**  
**Associated Student Body Fund As Of: February 29, 2016**



	Current Year <u>Adopted</u> <u>Budget</u>	Current Year Year to Date <u>Actual</u>	Under Budget <u>(Over)</u>	% Current Year_ <u>Budget</u>	% Prior Year_ <u>Budget</u>
<b>Resources Available</b>					
<b>Restricted Fund Balance</b>					
819: Restricted to Fund Purposes	1,699,577	1,941,337	241,760	114.2	117.2
<b>Total Restricted Fund Balance</b>	<b>1,699,577</b>	<b>1,941,337</b>	<b>241,760</b>	<b>114.2</b>	<b>117.2</b>
<b>Nonspendable and Assigned Fund Balance</b>					
<b>Total Nonspendable and Assigned Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100.0</b>	<b>100.0</b>
<b>Total Beginning Fund Balance</b>	<b>1,699,577</b>	<b>1,941,337</b>	<b>241,760</b>	<b>114.2</b>	<b>121.0</b>
<b>Revenue</b>					
1 - General Student Body	1,219,828	507,243	(712,585)	41.6	36.6
2 - Athletics	288,500	192,155	(96,345)	66.6	58.0
3 - Classes	394,880	120,291	(274,589)	30.5	24.1
4 - Clubs	2,077,090	315,377	(1,761,713)	15.2	12.9
6 - Private Money	132,710	3,135	(129,575)	2.4	2.2
<b>Total Revenue</b>	<b>4,113,008</b>	<b>1,138,200</b>	<b>(2,974,808)</b>	<b>27.7</b>	<b>23.6</b>
<b>Total Resources Available</b>	<b>5,812,585</b>	<b>3,079,537</b>	<b>(2,733,048)</b>	<b>53.0</b>	<b>48.5</b>
<b>Uses of Resources</b>					
<b>Expenditures</b>					
1 - General Student Body	1,313,478	420,374	893,104	32.0	35.9
2 - Athletics	288,080	194,328	93,752	67.5	42.3
3 - Classes	314,036	64,679	249,357	20.6	26.7
4 - Clubs	1,833,366	313,949	1,519,417	17.1	14.3
6 - Private Money	132,710	2,910	129,800	2.2	1.2
<b>Total Expenditures</b>	<b>3,881,670</b>	<b>996,240</b>	<b>2,885,430</b>	<b>25.7</b>	<b>23.9</b>
<b>Total Uses of Resources</b>	<b>3,881,670</b>	<b>996,240</b>	<b>2,885,430</b>	<b>25.7</b>	<b>23.9</b>
<b>Ending Fund Balance</b>	<b>1,930,915</b>	<b>2,083,298</b>	<b>152,383</b>	<b>107.9</b>	<b>104.7</b>

**Run Date:** March 17, 2016

**Run Time:** 8:33 am

**Report ID:** TS157.v5

**TACOMA SCHOOL DISTRICT NO. 10**  
**ASB Statement Of Revenue and Expenditure by BRC**  
**Associated Student Body Fund February 29, 2016**

<u>BRC</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Adopted Budget Expenditures</u>	<u>Fund Balance w/o Imprest Funds</u>	<u>Imprest Funds</u>	<u>Fund Balance</u>
011 Finance	890	97	0	0	987	0	987
101 Arlington	989	276	220	2,010	1,045	0	1,045
103 Birney	10,725	1,093	2,241	4,700	9,577	0	9,577
104 Blix	2,242	260	697	900	1,805	0	1,805
105 Boze	4,742	7,738	4,118	25,990	8,362	0	8,362
107 Browns Pt	12,148	88	2,264	46,940	9,972	0	9,972
109 Bryant	6,391	1,962	1,052	13,900	7,301	0	7,301
110 Crescent Hts	878	1	0	40	879	0	879
113 DeLong	11,974	5,278	2,425	19,906	14,827	0	14,827
115 Downing	7,556	3,469	5,385	19,800	5,640	0	5,640
117 Edison	4,708	1,081	1,447	1,400	4,342	0	4,342
119 Fawcett	8,820	15,733	18,536	28,135	6,018	0	6,018
121 Fern Hill	278	0	0	9,000	278	0	278
123 Franklin	3,786	10,453	275	9,500	13,964	0	13,964
125 Geiger	3,212	2,298	1,929	4,800	3,581	0	3,581
133 Jefferson	3,329	31	97	10,000	3,263	0	3,263
135 Larchmont	6,176	129	0	14,000	6,305	0	6,305
137 Lister	8,261	1,920	1,709	20,750	8,473	0	8,473
139 Lowell	4,118	608	664	3,900	4,062	0	4,062
143 Lyon	3,748	452	677	2,700	3,523	0	3,523
147 Manitou Pk	4,221	4,324	3,633	5,740	4,912	0	4,912
149 Mann	310	0	0	200	310	0	310
151 McCarver	3,507	2	0	2,000	3,510	0	3,510
157 NE Tacoma	5,505	9,875	2,294	22,400	13,086	0	13,086
163 Pt Defiance	15,529	10,654	16,557	23,100	9,626	0	9,626
165 Reed	2,065	2,045	4,017	2,900	93	0	93
169 Roosevelt	2,885	433	16	2,800	3,302	0	3,302
175 Sheridan	9,540	11,372	6,315	16,000	14,596	0	14,596
177 Sherman	4,867	9,289	2,171	13,600	11,985	0	11,985
179 Stanley	2,129	1	462	2,000	1,668	0	1,668
181 Skyline	9,144	6,244	5,066	23,125	10,323	0	10,323
185 Washington	85	19,030	16,972	19,600	2,143	0	2,143
187 Whitman	1,632	970	679	4,850	1,923	0	1,923
189 Whittier	6,982	5,135	5,771	22,000	6,346	0	6,346
200 Giaudrone	48,270	27,580	17,597	67,410	58,253	0	58,253
202 Baker	92,722	30,177	17,201	80,893	105,698	0	105,698
206 Gray	73,735	34,959	34,498	93,300	74,196	0	74,196

**Run Date:** March 17, 2016

**Run Time:** 8:33 am

**Report ID:** TS157.v5

**TACOMA SCHOOL DISTRICT NO. 10**  
**ASB Statement Of Revenue and Expenditure by BRC**  
**Associated Student Body Fund February 29, 2016**

<b><u>BRC</u></b>	<b><u>Beginning Balance</u></b>	<b><u>Revenues</u></b>	<b><u>Expenditures</u></b>	<b><u>Adopted Budget Expenditures</u></b>	<b><u>Fund Balance w/o Imprest Funds</u></b>	<b><u>Imprest Funds</u></b>	<b><u>Fund Balance</u></b>
208 Hunt	16,262	11	0	0	16,273	0	16,273
210 Jason Lee	35,192	16,282	22,823	54,700	28,651	0	28,651
212 Mason	51,913	21,487	7,960	80,000	65,441	0	65,441
216 Meeker	100,380	35,896	77,836	224,022	58,440	0	58,440
218 Stewart	37,929	17,627	10,943	40,250	44,613	0	44,613
220 Truman	60,095	56,876	32,067	88,175	84,904	0	84,904
221 First Creek	22,939	26,054	14,220	33,500	34,773	0	34,773
224 Foss	83,065	73,142	85,051	109,540	71,156	0	71,156
226 Lincoln	141,812	100,982	74,264	443,750	168,531	0	168,531
228 Mt Tahoma	247,040	99,988	102,703	405,977	244,326	0	244,326
230 Stadium	289,997	222,632	166,642	772,843	345,987	0	345,987
232 Wilson	318,609	113,840	116,204	761,065	316,246	0	316,246
234 Oakland	1,393	2,283	819	1,210	2,857	0	2,857
237 Tacoma School For The Arts	30,860	20,824	26,853	55,659	24,832	0	24,832
239 Science & Math Institute	23,743	12,425	4,698	31,690	31,470	0	31,470
607 Career & Technical Education	28,175	19	0	0	28,194	0	28,194
617 ASB Athletics & Activities	44,733	85,754	70,239	117,000	60,248	0	60,248
734 Young Ambassadors	19,103	7,021	5,934	22,000	20,189	0	20,189
<b><u>District Total</u></b>	<b><u>1,941,337</u></b>	<b><u>1,138,200</u></b>	<b><u>996,240</u></b>	<b><u>3,881,670</u></b>	<b><u>2,083,298</u></b>	<b><u>0</u></b>	<b><u>2,083,298</u></b>

## **CAPITAL PROJECTS FUND**

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

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

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

### **Modernize and replace existing school facilities**

McCarver Elementary School (construction is currently underway)

Wilson High School (construction is currently underway)

Stewart Middle School (construction is currently underway)

### **Replace existing school facilities**

Wainwright Elementary School

Arlington Elementary School

Brown's Point Elementary School

Mary Lyon Elementary School

Birney Elementary School

Grant Elementary School

Boze Elementary School

Downing Elementary School

Hunt Middle School

### **Construct new facilities**

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

The current capital projects are as follows:

- The Phase II modernization project at Wilson High School has begun. The second phase of the Wilson High School replacement and modernization is a continuation of the Phase I replacement project completed in August 2006. A portion of the project included improvement of the play fields, with two of the synthetic fields, which was completed in March 2014 and is currently in use. The remainder of the Phase II project will consist of additional field work, replacement of the remaining classroom wings and modernization of other buildings throughout the campus. Substantial completion of Phase II and occupancy of the new academic building is anticipated for September 2017.
- Collaboration with Metro Parks for Point Defiance is ongoing for the new Science and Math Institute (SAMI) school construction project. SAMI is currently projected to go to bid in April 2016. Construction is projected to begin in June 2016 with an anticipated completion date of May 2017.
- McCarver Elementary is currently under construction with an anticipated substantial completion date of August 2016. This project will renovate McCarver to bring it up to the most current local building codes and educational standards.
- Wainwright is currently under construction with an anticipated opening date of January 3, 2017. Wainwright was previously a traditional kindergarten through fifth-grade elementary school, but will reopen as a new state of the art, fourth through eighth grade intermediate school.
- The Stewart Middle School modernization project has begun. Stewart is scheduled to open in September 2017. The newly modernized school is designed to house 650 students in a 120,000 square foot, three-story configuration.
- The Arlington Elementary replacement project is anticipated to begin in June 2016 and go through September 2017. Contractor bids are due in April 2016.
- Brown's Point Elementary is currently under design, which is expected to go on through the spring of 2017. Construction is projected to end in August 2018. The school is expected to be designed for approximately 55,000 square feet of innovative learning spaces.
- Mary Lyon is currently under design, which is expected to go on through the spring of 2017. The new building is expected to sustain a lifespan of 50 years while housing 54,000 square of innovative learning space.

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

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

Run Date: March 17, 2016  
Run Time: 8:34 am  
Report ID: TS159.v7

**TACOMA SCHOOL DISTRICT NO. 10**  
**Income Statement and Changes in Fund Balance**  
**Capital Projects Fund As Of: February 29, 2016**



	Current Year <u>Adopted</u> <u>Budget</u>	Current Year Year to Date <u>Actual</u>	Under Budget (Over)	% Current Year <u>Budget</u>	% Prior Year <u>Budget</u>
<b>Resources Available</b>					
<b>Restricted Fund Balance</b>					
861: Restricted from Bond Proceeds	106,600,000	119,003,450	12,403,450	111.6	72.9
862: Restricted from Levy Proceeds	8,400,000	11,521,293	3,121,293	137.2	135.6
<b>Total Restricted Fund Balance</b>	<b>115,000,000</b>	<b>130,524,743</b>	<b>15,524,743</b>	<b>113.5</b>	<b>80.9</b>
<b>Assigned Fund Balance</b>					
889: Assigned to Fund Purposes	600,300	666,219	65,919	111.0	0.0
<b>Total Assigned Fund Balance</b>	<b>600,300</b>	<b>666,219</b>	<b>65,919</b>	<b>111.0</b>	<b>2,256.5</b>
<b>Total Beginning Fund Balance</b>	<b>115,600,300</b>	<b>131,190,962</b>	<b>15,590,662</b>	<b>113.5</b>	<b>98.9</b>
<b>Revenue</b>					
1 - Local Taxes	9,950,000	4,790,104	(5,159,896)	48.1	59.7
2 - Local Non-Tax	491,700	1,704,792	1,213,092	346.7	120.0
4 - State - Special Purpose	13,160,000	33,634	(13,126,366)	0.3	22.6
9 - Other Financing Sources	320,500,000	321,099,306	599,306	100.2	100.2
<b>Total Revenue</b>	<b>344,101,700</b>	<b>327,627,835</b>	<b>(16,473,865)</b>	<b>95.2</b>	<b>91.6</b>
<b>Total Resources Available</b>	<b>459,702,000</b>	<b>458,818,797</b>	<b>(883,203)</b>	<b>99.8</b>	<b>94.8</b>
<b>Uses of Resources</b>					
<b>Expenditures</b>					
12 - Site Improvements	1,101,700	605,624	496,076	55.0	144.1
21 - New Buildings	41,612,850	8,434,556	33,178,294	20.3	5.2
22 - Remodeled Buildings	117,068,310	29,493,389	87,574,921	25.2	12.8
31 - Initial Equipment	19,417,140	3,457,850	15,959,290	17.8	20.3
35 - Instructional Technology	0	397,511	(397,511)	100.0	100.0
51 - Sale of Real Estate	0	16,976	(16,976)	100.0	100.0
52 - MODIFY REPORT FOR DESC	0	10,500	(10,500)	100.0	100.0
61 - Bond/Levy Issuance-Election	350,000	1,407,927	(1,057,927)	402.3	100.0
<b>Total Expenditures</b>	<b>179,550,000</b>	<b>43,824,334</b>	<b>135,725,666</b>	<b>24.4</b>	<b>18.5</b>
<b>Total Uses of Resources</b>	<b>179,550,000</b>	<b>43,824,334</b>	<b>135,725,666</b>	<b>24.4</b>	<b>18.5</b>
<b>Ending Fund Balance</b>	<b>280,152,000</b>	<b>414,994,463</b>	<b>134,842,463</b>	<b>148.1</b>	<b>168.9</b>

**Run Date:** March 17, 2016  
**Run Time:** 8:34 am  
**Report ID:** TS159.v7

**TACOMA SCHOOL DISTRICT NO. 10**  
**Income Statement and Changes in Fund Balance**  
**Capital Projects Fund As Of: February 29, 2016**



	<b>Current Year <u>Adopted Budget</u></b>	<b>Current Year Year to Date <u>Actual</u></b>	<b>Under Budget <u>(Over)</u></b>	<b>% Current Year <u>Budget</u></b>	<b>% Prior Year <u>Budget</u></b>
861: Restricted from Bond Proceeds	106,600,000	119,003,450	12,403,450	111.6	72.9
862: Restricted from Levy Proceeds	<u>8,400,000</u>	<u>11,521,293</u>	<u>3,121,293</u>	<u>137.2</u>	<u>135.6</u>
<b>Total Restricted Fund Balance</b>	<b>115,000,000</b>	<b>130,524,743</b>	<b>15,524,743</b>	<b>113.5</b>	<b>80.9</b>
889: Assigned to Fund Purposes	<u>600,300</u>	<u>284,469,720</u>	<u>283,869,420</u>	<u>7,387.9</u>	<u>11,677.1</u>
<b>Total Assigned Fund Balance</b>	<b>600,300</b>	<b>284,469,720</b>	<b>283,869,420</b>	<b>47,387.9</b>	<b>13,933.7</b>
<b>Total Ending Fund Balance</b>	<b><u>115,600,300</u></b>	<b><u>414,994,463</u></b>	<b><u>299,394,163</u></b>	<b><u>359.0</u></b>	<b><u>195.6</u></b>



Run Date: March 17, 2016  
Run Time: 8:35 am  
Report ID: TS156.v4

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Revenue by State and District Account**  
**Capital Projects Fund February 29, 2016**



<u>State Account</u> <u>District Account</u>	<u>Prior Year</u> <u>Adopted</u> <u>Budget</u>	<u>Prior Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>	<u>Current Year</u> <u>Adopted</u> <u>Budget</u>	<u>Current Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>
<b>1 - Local Taxes</b>								
11000: Local Property Tax	12,684,200	7,570,435	(5,113,765)	59.7	9,950,000	4,790,104	(5,159,896)	48.1
<b>1 - Local Taxes</b>	12,684,200	7,570,435	(5,113,765)	59.7	9,950,000	4,790,104	(5,159,896)	48.1
<b>2 - Local Non-Tax</b>								
23000: Investment Earnings	165,000	101,358	(63,642)	61.4	350,300	1,614,138	1,263,838	460.8
27000: Rentals & Leases	0	99,013	99,013	100.0	139,400	89,290	(50,110)	64.1
29050: Mitigation Fees	2,000	0	(2,000)	0.0	2,000	1,364	(636)	68.2
<b>2 - Local Non-Tax</b>	167,000	200,371	33,371	120.0	491,700	1,704,792	1,213,092	346.7
<b>4 - State - Special Purpose</b>								
41000: Special Purpose - Unassigned	0	450,000	450,000	100.0	0	0	0	100.0
41300: State Matching - Paid Direct to District	4,350,000	534,364	(3,815,636)	12.3	13,160,000	33,634	(13,126,366)	0.3
<b>4 - State - Special Purpose</b>	4,350,000	984,364	(3,365,636)	22.6	13,160,000	33,634	(13,126,366)	0.3
<b>8 - Revenue from other Agencies</b>								
81000: Governmental Entities	0	57,905	57,905	100.0	0	0	0	100.0
<b>8 - Revenue from other Agencies</b>	0	57,905	57,905	100.0	0	0	0	100.0
<b>9 - Other Financing Sources</b>								
91000: Sale of Bonds	80,000,000	80,000,000	0	100.0	320,000,000	321,092,658	1,092,658	100.3
91100: Premium on Sale of Bonds	0	671,616	671,616	100.0	0	0	0	100.0
92000: Sale of Real Property	500,000	0	(500,000)	0.0	500,000	6,648	(493,352)	1.3
96000: Sale of Refunding Bonds	0	0	0	100.0	0	0	0	100.0
<b>9 - Other Financing Sources</b>	80,500,000	80,671,616	171,616	100.2	320,500,000	321,099,306	599,306	100.2
<b><u>District Total</u></b>	<b>97,701,200</b>	<b>89,484,691</b>	<b>(8,216,509)</b>	<b>91.6</b>	<b>344,101,700</b>	<b>327,627,835</b>	<b>(16,473,865)</b>	<b>95.2</b>

### **TRANSPORTATION VEHICLE FUND**

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

Currently, the district maintains a fleet of 73 yellow buses operating approximately 53 Special Education routes. In 2000, the district began a long-term bus replacement plan that is to be self-supporting through the use of state bus depreciation payments. In 2015-16, the district is projected to receive \$708,673 in depreciation from the state for district buses. The district is planning to replace five buses in 2015-16 and five buses each year for the next three years. This plan includes upgrades, which address emerging safety requirements for the transportation of students.

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

Run Date: March 17, 2016

Run Time: 8:36 am

Report ID: TS162.v4

**TACOMA SCHOOL DISTRICT NO. 10**  
**Income Statement and Changes in Fund Balance**  
**Transportation Vehicle Fund As Of: February 28, 2016**

	Current Year <u>Adopted</u> <u>Budget</u>	Current Year Year to Date_ <u>Actual</u>	Under Budget <u>(Over)</u>	% Current Year_ <u>Budget</u>	% Prior Year_ <u>Budget</u>
<b>Resources Available</b>					
<b>Committed and Assigned FB</b>					
<b>Total Committed and Assigned FB</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>100.0</u>	<u>96.0</u>
<b>Total Beginning Fund Balance</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>100.0</u>	<u>96.0</u>
<b>Revenue</b>					
2 - Local Non-Tax	3,000	1,919	(1,081)	64.0	29.2
4 - State - Special Purpose	575,000	0	(575,000)	0.0	0.0
9 - Other Financing Sources	10,000	0	(10,000)	0.0	25.9
<b>Total Revenue</b>	<u>588,000</u>	<u>1,919</u>	<u>(586,081)</u>	<u>0.3</u>	<u>0.7</u>
<b>Total Resources Available</b>	<u>588,000</u>	<u>1,919</u>	<u>(586,081)</u>	<u>0.3</u>	<u>82.2</u>
<b>Uses of Resources</b>					
<b>Expenditures</b>					
910: Barcoded Equipment	1,610,000	0	1,610,000	0.0	100.0
<b>Total Expenditures</b>	<u>1,610,000</u>	<u>0</u>	<u>1,610,000</u>	<u>0.0</u>	<u>28.8</u>
<b>Total Uses of Resources</b>	<u>1,610,000</u>	<u>0</u>	<u>1,610,000</u>	<u>0.0</u>	<u>28.8</u>
<b>Ending Fund Balance</b>	<u>(1,022,000)</u>	<u>1,919</u>	<u>1,023,919</u>	<u>(0.2)</u>	<u>119.6</u>

Run Date: March 17, 2016  
 Run Time: 8:37 am  
 Report ID: TS156.v4

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Revenue by State and District Account**  
**Transportation Vehicle Fund February 29, 2016**



<u>State Account</u>	<u>Prior Year Adopted Budget</u>	<u>Prior Year Year to Date Actual</u>	<u>Over Budget (Under)</u>	<u>% Received</u>	<u>Current Year Adopted Budget</u>	<u>Current Year Year to Date Actual</u>	<u>Over Budget (Under)</u>	<u>% Received</u>
<u>District Account</u>								
<b>2 - Local Non-Tax</b>								
23000: Investment Earnings	5,000	1,460	(3,540)	29.2	3,000	1,919	(1,081)	64.0
<b>2 - Local Non-Tax</b>	5,000	1,460	(3,540)	29.2	3,000	1,919	(1,081)	64.0
<b>4 - State - Special Purpose</b>								
44990: Transportation - Depreciation	550,000	0	(550,000)	0.0	575,000	0	(575,000)	0.0
<b>4 - State - Special Purpose</b>	550,000	0	(550,000)	0.0	575,000	0	(575,000)	0.0
<b>9 - Other Financing Sources</b>								
93000: Sale of Equipment	10,000	2,594	(7,407)	25.9	10,000	0	(10,000)	0.0
<b>9 - Other Financing Sources</b>	10,000	2,594	(7,407)	25.9	10,000	0	(10,000)	0.0
<b><u>District Total</u></b>	<b>565,000</b>	<b>4,053</b>	<b>(560,947)</b>	<b>0.7</b>	<b>588,000</b>	<b>1,919</b>	<b>(586,081)</b>	<b>0.3</b>

## **DEBT SERVICE FUND**

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

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

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

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

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

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

Run Date: March 17, 2016

Run Time: 8:37 am

Report ID: TS160.v5

**TACOMA SCHOOL DISTRICT NO. 10**  
**Income Statement and Changes in Fund Balance**  
**Debt Service Fund As Of: February 28, 2016**

	<b>Current Year <u>Adopted</u> <u>Budget</u></b>	<b>Current Year Year to Date <u>Actual</u></b>	<b>Under Budget (Over)</b>	<b>% Current Year <u>Budget</u></b>	<b>% Prior Year <u>Budget</u></b>
<b>Resources Available</b>					
<b>Restricted FB</b>					
830: Restricted for Debt Service	15,500,000	15,516,643	16,643	100.1	120.0
<b>Total Restricted FB</b>	<b>15,500,000</b>	<b>15,516,643</b>	<b>16,643</b>	<b>100.1</b>	<b>120.0</b>
<b>Total Beginning Fund Balance</b>	<b>15,500,000</b>	<b>15,516,643</b>	<b>16,643</b>	<b>100.1</b>	<b>120.0</b>
<b>Revenue</b>					
1 - Local Taxes	49,839,545	22,381,159	(27,458,386)	44.9	46.5
2 - Local Non-Tax	18,000	9,677	(8,323)	53.8	148.8
9 - Other Financing Sources	110,515,000	104,407,839	(6,107,161)	94.5	101.1
<b>Total Revenue</b>	<b>160,372,545</b>	<b>126,798,675</b>	<b>(33,573,870)</b>	<b>79.1</b>	<b>85.5</b>
<b>Total Resources Available</b>	<b>175,872,545</b>	<b>142,315,318</b>	<b>(33,557,227)</b>	<b>80.9</b>	<b>87.4</b>
<b>Uses of Resources</b>					
<b>Expenditures</b>					
536: Other Fin Uses - Transfers Out	110,515,000	0	110,515,000	0.0	100.0
728: Principal Payments	35,760,000	25,575,000	10,185,000	71.5	94.5
730: Interest Payments	23,069,125	5,184,581	17,884,544	22.5	56.0
790: Contractual Services - Other	750,000	0	750,000	0.0	0.0
<b>Total Expenditures</b>	<b>170,094,125</b>	<b>30,759,581</b>	<b>139,334,544</b>	<b>18.1</b>	<b>91.1</b>
535: Other Financing Uses	0	108,851,850	(108,851,850)	100.0	100.0
<b>Total Uses of Resources</b>	<b>170,094,125</b>	<b>139,611,431</b>	<b>30,482,694</b>	<b>82.1</b>	<b>91.1</b>
<b>Ending Fund Balance</b>	<b>5,778,420</b>	<b>2,703,887</b>	<b>(3,074,534)</b>	<b>46.8</b>	<b>44.3</b>

Run Date: March 17, 2016  
 Run Time: 8:38 am  
 Report ID: TS156.v4

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Revenue by State and District Account**  
**DFG/LTDG Fund February 29, 2016**



<u>State Account</u> <u>District Account</u>	<u>Prior Year Adopted Budget</u>	<u>Prior Year Year to Date Actual</u>	<u>Over Budget (Under)</u>	<u>% Received</u>	<u>Current Year Adopted Budget</u>	<u>Current Year Year to Date Actual</u>	<u>Over Budget (Under)</u>	<u>% Received</u>
<b>1 - Local Taxes</b>								
11000: Local Property Tax	37,319,310	17,355,847	(19,963,463)	46.5	49,839,545	22,381,159	(27,458,386)	44.9
<b>1 - Local Taxes</b>	37,319,310	17,355,847	(19,963,463)	46.5	49,839,545	22,381,159	(27,458,386)	44.9
<b>2 - Local Non-Tax</b>								
23000: Investment Earnings	7,500	11,158	3,658	148.8	18,000	9,677	(8,323)	53.8
<b>2 - Local Non-Tax</b>	7,500	11,158	3,658	148.8	18,000	9,677	(8,323)	53.8
<b>9 - Other Financing Sources</b>								
91000: Sale of Bonds	93,365,000	0	(93,365,000)	0.0	110,515,000	0	(110,515,000)	0.0
96000: Sale of Refunding Bonds	0	94,365,000	94,365,000	100.0	0	104,407,839	104,407,839	100.0
<b>9 - Other Financing Sources</b>	93,365,000	94,365,000	1,000,000	101.1	110,515,000	104,407,839	(6,107,161)	94.5
<b><u>District Total</u></b>	<b><u>130,691,810</u></b>	<b><u>111,732,005</u></b>	<b><u>(18,959,805)</u></b>	<b><u>85.5</u></b>	<b><u>160,372,545</u></b>	<b><u>126,798,675</u></b>	<b><u>(33,573,870)</u></b>	<b><u>79.1</u></b>

APPENDIX A

**Year To Date Budget vs. Year To Date Actual**

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

Table 1 Year To Date Revenues

Revenue Sources	Year To Date Budget	Percent of Total	Year To Date Actual	Percent of Total	Variance over/(under)
Local Taxes	\$ 39,616,340	21.63%	\$ 40,604,640	22.42%	\$ 988,300
Local Non-Tax	3,242,257	1.77%	3,829,483	2.11%	587,226
State, General Purpose	92,156,045	50.31%	94,149,114	51.98%	1,993,069
State, Special Purpose	27,233,665	14.87%	25,308,083	13.97%	(1,925,582)
Federal, General Purpose	139,548	0.08%	135,648	0.07%	(3,900)
Federal, Special Purpose	18,910,618	10.32%	15,052,881	8.31%	(3,857,737)
Revenue - Other District	1,518,156	0.83%	1,566,001	0.86%	47,845
Revenue - Other Agencies	364,479	0.20%	423,527	0.23%	59,048
Revenue - Other Financing	-	0.00%	50,875	0.03%	50,875
<b>Total Revenue</b>	<b>\$ 183,181,108</b>	<b>100.00%</b>	<b>\$ 181,120,252</b>	<b>100.00%</b>	<b>\$ (2,060,856)</b>

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	\$ 86,250,264	45.93%	\$ 82,503,484	45.14%	\$ 3,746,780
Classified Salaries	30,363,126	16.17%	30,835,889	16.87%	(472,763)
Employee Benefits	45,150,398	24.04%	44,463,462	24.33%	686,936
Supplies and Materials	9,606,351	5.12%	8,265,124	4.52%	1,341,227
Contractual Services	15,955,245	8.50%	15,581,096	8.52%	374,149
Local Mileage & Travel	311,249	0.17%	600,932	0.33%	(289,683)
Capital Outlay	169,985	0.09%	531,449	0.29%	(361,464)
<b>Total Expenditures</b>	<b>\$ 187,806,618</b>	<b>100.00%</b>	<b>\$ 182,781,436</b>	<b>100.00%</b>	<b>\$ 5,025,182</b>

\* Actual data through February 2016



APPENDIX B

<b>Financial Statement 2015-16</b>				
	(1) Budget	(2) Projection Method 1	(3) Projection Method 2	(4) Variance (1) vs. (3)
Beginning Fund Balance	\$ 35,081,713	\$ 40,756,452	\$ 40,756,452	\$ 5,674,739
Revenue	382,954,272	381,749,968	380,831,005	(2,123,267)
Other Financing Sources	1,700,000	1,576,217	1,053,273	(646,727)
Total Resources Available	419,735,985	424,082,637	422,640,730	2,904,745
Expenditures	390,922,149	373,452,774	380,122,490	10,799,659
Other Financing Uses	-	-	-	-
Total Use of Resources	390,922,149	373,452,774	380,122,490	10,799,659
Ending Fund Balance	<u>\$ 28,813,836</u>	<u>\$ 50,629,863</u>	<u>\$ 42,518,240</u>	<u>\$ 13,704,404</u>
Detail of Ending Fund Balance				
Nonspendable - Inventory & Prepaid Items	\$ 4,359,221	\$ 3,336,215	\$ 3,336,215	\$ (1,023,006)
Committed to Debt & Fiscal Management	13,648,138	14,078,117	14,078,117	429,979
Committed to Encumbrances	140,355	627,218	627,218	486,863
Committed to Contingencies	1,000,000	1,000,000	1,000,000	-
Restricted for Carryover	500,000	650,461	650,461	150,461
Restricted for Debt Service	-	36,522	-	-
Assigned to Carryover	150,000	1,600,140	1,600,140	1,450,140
Assigned to Curriculum & Instruction	-	5,322,060	1,304,031	1,304,031
Assigned to Future Operations	9,016,122	23,979,130	19,922,058	10,905,936
Unassigned Fund Balance	-	-	-	-
Total Fund Balance	\$ 28,813,836	\$ 50,629,863	\$ 42,518,240	\$ 13,704,404
Method 2 projections are used for all tables and graphs in this report.				

**Tacoma Public Schools**  
**Curriculum and Instruction - Schedule of Expenditures**

BRC	Description	Actual Expenditures to Date (Current Year Through February 2016)										Total Expenditures
		2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-12	2012-13	2013-14	2014-15	2015-16	
700	Curriculum Direction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
708	Technology Training	(551)	-	-	-	-	-	-	-	-	-	1,426,810
709	Elem Curriculum Support	-	-	-	-	-	-	-	-	-	-	1,781,251
710	General	6,223	-	-	-	-	-	-	-	-	-	7,142,305
711	Mathematics K-12	1,932,657	893,920	467,135	353,203	2,135,313	500,948	1,243,062	1,522,856	1,755,080	640,622	18,980,358
712	Social Studies K-12	11,902	253,586	44,626	1,138,574	72,305	12,552	132,762	8,411	39,144	16,476	3,596,843
713	Fine Arts	30,520	49,393	90,252	193,212	61,971	56,300	63,464	612,336	82,657	35,684	1,415,052
714	Second Language	116,816	43,207	67,548	37,926	38,685	57,943	15,044	14,970	42,106	38,235	858,961
715	Library Services	408	-	-	-	-	-	1,663,415	4,434	133,354	46,168	3,528,563
716	Textbook Depository	-	-	-	-	-	-	-	-	-	-	-
717	Across Curriculum Teams	-	-	-	-	-	-	-	-	142,488	41,696	198,001
718	Literacy K-12	146,750	3,619,053	153,865	245,522	528,743	395,364	1,017,815	1,360,962	890,769	372,718	15,093,936
719	Assessment	115,527	140,559	142,249	127,624	147,756	108,858	149,753	37,943	155,078	246	1,972,092
720	Science K-12	264,618	239,350	151,093	190,655	179,173	187,135	275,670	396,280	439,806	325,910	8,563,205
722	Guidance	-	-	-	-	-	-	-	-	-	-	30,018
723	Professional Library	5,289	-	-	-	-	-	-	-	-	-	50,406
743	Health	9,666	6,098	7,427	8,088	9,125	16,376	62,946	24,021	75,505	20,523	468,409
743	Physical Education	-	-	-	-	-	-	-	-	-	-	195,992
743	Kindergarten	-	-	-	-	-	-	-	-	-	-	12,049
743	Middle School Advisory	-	-	-	-	-	-	-	-	-	-	831
	Credit for Receipts											-
	Trnsfr to Highly Capable											120,000
	Management Adjustment											(3,405,070)
	<b>Adoptions</b>	2,639,825	5,245,166	1,124,195	2,294,803	3,173,072	1,335,474	4,623,933	3,982,213	3,755,987	1,538,278	62,030,012
710	Debt Service	-	-	-	-	-	-	-	-	-	-	5,591,620
716	Textbook Depository	53,472	62,299	(25,564)	(8,472)	(748)	15,785	(33,758)	31,795	15,156	(3,046)	3,419,646
717	Promotion Policy	-	-	-	-	-	-	-	-	-	-	1,983,884
	<b>Other</b>	53,472	62,299	(25,564)	(8,472)	(748)	15,785	(33,758)	31,795	15,156	(3,046)	10,995,150
	<b>Total</b>	\$2,693,297	\$5,307,465	\$1,098,631	\$2,286,331	\$3,172,324	\$1,351,259	\$4,590,175	\$4,014,008	\$3,771,143	1,535,232	\$73,025,162
	Optional Training Days	4	4	4	4	4	4	4	3	3	3	

Optional Days      1,330,450   1,297,465   1,682,603   1,736,663   1,241,947   745,864   936,170   923,906   326,316   124,197

Total      \$4,023,747   \$6,604,930   \$2,781,234   \$4,022,993   \$4,414,271   \$2,097,123   \$5,526,345   \$4,937,914   \$4,097,459   \$1,659,429

**GRANT ACTIVITY FOR 2015-2016  
AS OF FEBRUARY 2016**

<b>SPED IDEAB Flow Thru</b>	2450X	6,095,639		6,095,639	284,180	5,811,458		6,095,639	0
<b>SPED IDEAB Preschool</b>	2451X	218,872		218,872	10,204	208,668		218,872	0
<b>SPED Safety Net</b>	2456X	909,660		909,660		909,660		909,660	(0)
<b>CTE Perkins Grant</b>	3850X	255,848		255,848	12,222	251,183		263,404	(7,556)
<b>T1 SIG Cohort III 13-14</b>	5140X	2,131,143		2,131,143	99,354	2,031,789		2,131,143	0
<b>T1-A Disadvantaged</b>	5150X	11,042,268		11,042,268	464,229	9,493,441		9,957,670	1,084,598
<b>Title X Part C Educ. For Homel</b>	5153X	38,520		38,520	1,901	38,874		40,775	(2,255)
<b>Title 1-Part D-N&amp;D Remann Hall</b>	5160X	105,593		105,593	5,020	102,654		107,673	(2,080)
<b>ESEA Priority/Focus Schools</b>	5163X	260,000		260,000	12,121	247,879		260,000	(0)
<b>T2-A Teacher Quality</b>	5247X	2,723,033		2,723,033	114,117	2,333,676		2,447,793	275,240
<b>Learning Assistance Program</b>	55500	8,653,947		8,653,947	402,977	8,618,980		9,021,957	(368,010)
<b>Remann Hall</b>	56510	611,087	69,525	680,612	23,902	594,379		618,281	62,331
<b>T1-D Neglected &amp; Delinquent</b>	5751X	107,783		107,783	4,812	98,402		103,214	4,569
<b>Collection of Evidence</b>	58020	25,000		25,000		27,642		27,642	(2,642)
<b>HSPE Testing</b>	58060								
<b>Certification Bonus</b>	5807X	1,594,935		1,594,935		1,594,935		1,594,935	
<b>Academic Acceleration</b>	58085								
<b>Aerospace/Manufacturing Tech</b>	58116	25,000		25,000	1,636	23,364		25,000	0
<b>State RAD Grant</b>	5814X	370,013		370,013	17,250	379,354		396,605	(26,592)
<b>Jobs for Washington's Graduate</b>	5821X	16,000		16,000	1,047	14,953		16,000	0
<b>Beginning Ed Support Team</b>	58316	295,000		295,000	16,733	239,049		255,783	39,217
<b>College Readiness Initiative</b>	5856X	36,637		36,637					36,637
<b>Navigation 101 College Ready</b>	5862X	20,961		20,961		15,299		15,299	5,662
<b>Non-Title I Priority Schools</b>	5863X	30,000		30,000	1,399	28,602		30,000	(0)
<b>Admin Intern Program</b>	5865X					14,583		14,583	(14,583)
<b>Recruiting WA Teachers</b>	5866X	21,250		21,250	218	3,118		3,336	17,914
<b>Wa FIRST-1st Robotics Compet.</b>	5867X	11,340		11,340	742	10,598		11,340	0
<b>WA 1st Robotics Grant</b>	5868X	4,900		4,900	321	4,579		4,900	0
<b>Wa FIRST-1st Tech Challenge</b>	5869X	7,250		7,250	474	6,776		7,250	(0)
<b>TPEP Teacher Training Funds</b>	5877X	137,836		137,836	8,786	125,509		134,294	3,542
<b>Inst - Juveniles in Adult Jail</b>	59100	82,668		82,668	3,735	2,313		6,048	76,620
<b>Head Start Regular</b>	6151X	6,794,539		6,794,539	533,563	5,093,562		5,627,125	1,167,414
<b>Head Start Training</b>	6152X	67,270		67,270	6,058	57,694		63,752	3,518
<b>Limited English Proficiency</b>	6450X	397,425		397,425	7,584	379,202		386,786	10,639
<b>Transitional Bilingual</b>	65000	2,987,472	1,566,351	4,553,823		4,059,949		4,059,949	493,874
<b>Indian Education</b>	6850X	117,906		117,906	5,497	243,906		249,403	(131,497)
<b>Highly Capable</b>	74000	283,513		283,513		862,553		862,553	(579,040)
<b>Other Instructional Programs</b>	79000	2,592,205		2,592,205		4,275,822		4,275,822	(1,683,617)
<b>Early Childhood Ed</b>	7910X	1,118,419		1,118,419		1,241,000		1,241,000	(122,581)
<b>Edge Foundation Grant</b>	7913X	17,500		17,500		31,960		31,960	(14,460)
<b>JROTC - Army</b>	7920X	115,483	248,986	364,469		364,469		364,469	
<b>Refugee Impact</b>	7922X	10,000		10,000		10,000		10,000	
<b>JROTC - Navy</b>	7926X	69,276	142,574	211,850		212,633		212,633	(783)
<b>JROTC - Navy Start Up</b>	79270	475		475		475		475	
<b>JROTC - Navy Orientation</b>	7929X	2,444		2,444		4,834		4,834	(2,390)
<b>City of Tacoma Mini Grants</b>	7933X	11,181		11,181		8,698		8,698	2,483
<b>Gates AP/IB Support</b>	79345	21,751		21,751		21,751		21,751	
<b>Washington STEM - Lincoln</b>	79441	284		284		284		284	
<b>Family Literacy Project</b>	79453	11,500		11,500					11,500

Page 2