

# **2019-2020 Second Quarter Financial Report**

**September 1, 2019 - February 29, 2020**

*(Unaudited)*

**Tacoma School District No. 10**

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

2019 – 2020

SECOND QUARTER FINANCIAL REPORT  
for  
TACOMA PUBLIC SCHOOLS

Financial Operations through: February 29, 2020

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Report Prepared by Finance Department  
Allison Deskins, Senior Financial Analyst

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Date: March 30, 2020

To: Board of Directors

From: Rosalind Medina, Chief Financial Officer 

Re: Second Quarter Unaudited Financial Report 2019-20

## **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 first 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, 2019 through February 29, 2020 with information through the time frame for Fiscal Year 2019-20. 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, 2019</b>	<b>February 29, 2020</b>	<b>Variance Higher/(lower)</b>
<b>Beginning Fund Balance</b>	<b>\$ 32,969,307</b>	<b>\$ 39,945,306</b>	<b>\$ 6,975,999</b>
<b>Revenue</b>	<b>239,200,932</b>	<b>211,330,566</b>	<b>(27,870,365)</b>
<b>Other Financing Sources</b>	<b>30,166</b>	<b>76,712</b>	<b>46,546</b>
<b>Total Resources Available</b>	<b>272,200,404</b>	<b>251,352,584</b>	<b>(20,847,820)</b>
<b>Expenditures</b>	<b>226,516,365</b>	<b>239,788,450</b>	<b>13,272,085</b>
<b>Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Use of Resources</b>	<b>226,516,365</b>	<b>239,788,450</b>	<b>13,272,085</b>
<b>Ending Fund Balance</b>	<b>\$ 45,684,039</b>	<b>\$ 11,564,134</b>	<b>\$ (34,119,906)</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 \$211,407,278. This was \$27,823,819 (-11.6%) less than last year at this time. This variance was due to a combination of changes in the nine sources of revenue and is described in the following paragraphs. Revenue from all nine sources and the increases or decreases from last year are summarized in **Table 2**.

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**Table 2**

<b>Revenue and Other Financing Sources Comparison by Year</b>					
<b>Revenue Source</b>	<b>Through February 2019</b>	<b>Percent of Total</b>	<b>Through February 2020</b>	<b>Percent of Total</b>	<b>Variance higher/(lower)</b>
Local Taxes	\$ 39,113,970	16.35%	\$ 20,002,297	9.46%	\$ (19,111,673)
Local Non-Tax	4,086,077	1.71%	3,741,951	1.77%	(344,126)
State, General Purpose	142,161,517	59.42%	130,878,112	61.91%	(11,283,405)
State, Special Purpose	36,369,891	15.20%	38,128,077	18.04%	1,758,186
Federal, General Purpose	129,808	0.05%	147,393	0.07%	17,585
Federal, Special Purpose	15,741,085	6.58%	16,682,298	7.89%	941,213
Revenue - Other Districts	1,358,067	0.57%	1,125,362	0.53%	(232,705)
Revenue - Other Agencies	240,516	0.10%	625,077	0.30%	384,561
Revenue - Other Financing	30,166	0.01%	76,712	0.04%	46,546
<b>Total Revenue</b>	<b>\$ 239,231,097</b>	<b>100.00%</b>	<b>\$ 211,407,278</b>	<b>100.00%</b>	<b>\$ (27,823,819)</b>

**Local Tax** revenues consist of tax receipts from the educational programs and operations levies. In February 2018, Tacoma voters approved a levy that would allow the district to collect \$72 million a year. Due to legislative changes in the state's allocation formula, the district will only be allowed to collect a portion of that for the first half of the 2019-2020 school year. That amount increased starting in January 2020, when Tacoma Public Schools was able to collect the full voter approved amount. Due to these changes, local tax revenues decreased \$19,111,673 (-48.9%) compared to this time last year.

**Local non-tax** revenue consists of student lunch receipts, sales from vocational programs, tuition for summer school, interest earned from the investment of available cash, and several other small sources.

Revenue in this category decreased \$344,126 (-8.4%) compared to this time last year. This variance is the result of the following:

- \$281,720 decrease in investment earnings
- \$252,529 decrease in revenue from unassigned local support
- \$236,336 increase in nutrition service sales
- \$90,832 decrease from tuition collected from foreign exchange students due to less participating students as well as some students only participating for half the school year
- The remaining difference is due to smaller variances in several other programs

**State, General Purpose** revenue comes from two sources – Apportionment and Local Effort Assistance (LEA). Apportionment is the revenue received through a state funding formula that is based on the average number of students enrolled which drives the number of staff allocated to the district (see **ENROLLMENT and STAFFING**, Section II, of this report for more detail). Starting in the 2018-19 school year, the formula also includes a supplemental regionalization factor which is based on local housing cost factors. 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 and if, when compared with the statewide rate, the local district's levy rate is higher, the state provides LEA funds to the district to help reduce the local tax burden on taxpayers.

In addition to these two sources, the Legislature has included a hold-harmless provision budgeted at \$7.8 million to the Tacoma district for the 2019-20 school year. Tacoma qualified for this provision because local tax revenue, under the new funding structure for the calendar year 2019, is less than what the district would have received under prior formulas. In calendar year 2020, the district will no longer be eligible for this due to changes in the allocation calculation which allows the district to collect at the higher tax amount.

Revenues in this category decreased \$11,283,405 (-7.9%) compared to this time last year. This variance is the result of the following:

- Total apportionment revenue decreased \$8,190,799 from last year at this time. The district received a one-time hold-harmless provision of \$12 million paid in full in September of last year. Although the district is budgeted to receive \$7.8 million in hold-harmless funding in the 2019-20 school year, it will be distributed in monthly installments throughout the year.
- LEA revenue decreased \$3,092,340 due to an increase in the assessed values in Tacoma, which no longer qualifies the district to receive LEA funding.
- The remaining difference is due to smaller variances in several other programs

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 \$6.5 million was included to allow for any additional allocations or grant awards. Program managers are given expenditure authority only for the revenue that will actually be received; so variances from the budgeted revenue should not have a negative impact on the district's basic education budget. For specific information on a particular program see **Appendix C, Grant Activity**.

Revenue in this category increased \$1,758,186 (+4.8%) compared to this time last year. This variance is the result of the following:

- \$2,590,391 increase in Transitional Bilingual revenue due to a timing difference in when the funds were received
- \$867,676 decrease in Transportation Operations due to a decrease in rider revenue
- \$622,360 increase in Special Education revenue due to a projected increase of 72 resident FTE as well as an increase in the Special Education Basic Education Allocation (BEA) rate
- \$364,371 decrease in Learning Assistance revenue due to a timing difference in when the funds were received
- The remaining difference is due to smaller variances in several other programs

**Federal, general purpose** revenue includes federal general-purpose grants for ROTC – Army, Navy, Air Force and Marines as well as revenue from the distribution of federal forest fees.

Revenue in this category increased \$17,585 (+13.6%) compared to this time last year.

**Federal, special purpose** revenue is provided by the federal government to support programs for special needs students such as students with disabilities, students with limited English skills, and low income students needing help with reading and math. This category also includes funds to provide free and reduced lunch and breakfast programs for low-income students. Expenditures for programs in this category 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**.

Combined revenues in this category increased \$941,213 (+6.0%) compared to this time last year. This variance is the result of the following:

- \$804,448 increase in funding for the Head Start program
- \$578,094 decrease in supplemental Special Education funding due to a timing difference of when funds were received compared to last year
- \$264,917 increase in USDA commodities

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- \$175,854 increase in Title I, Part A revenue which provides financial assistance to local schools with high numbers of children from low-income families
- \$112,560 increase in free & reduced meal reimbursement
- The remaining variance is due to smaller variances in several other programs

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

Revenues in this category decreased \$232,705 (-17.1%) compared to this time last year. This variance was the result of the following:

- \$232,706 decrease in revenue from other districts for Special Education services for non-resident FTE. This variance reflects a decrease in non-resident student FTE from last year.

**Revenue – Other Agencies** consists of funding from education service districts, other governmental entities and private foundations.

Revenue in this category increased \$384,561 (+159.9%) compared to this time last year. This variance was the result of the following:

- \$231,211 increase in grants funded by the City of Tacoma
- \$156,485 increase in revenue for the Early Childhood Education and Assistance Program (ECEAP)
- The remaining variance is due to smaller variances in several other programs

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

Revenue in this category increased \$46,546 (+154.3%) compared to this time last year.



## COMPARISON OF BUDGET VS. PROJECTED

**Table 3** compares budgeted and projected revenues and other financing sources for 2019-20. Projected revenue is \$467,663,015 which is \$5,128,571 (-1.1%) under budget.

**Table 3**

Revenue Source	<u>Revenue and Other Financing Sources</u>				
	Budget	Percent of Total	Projected	Percent of Total	Variance over/(under)
Local Taxes	\$ 57,979,526	12.26%	\$ 57,935,537	12.39%	\$ (43,989)
Local Non-Tax	10,135,254	2.14%	5,959,224	1.27%	(4,176,030)
State, General Purpose	269,452,579	56.99%	269,835,744	57.70%	383,165
State, Special Purpose	90,513,340	19.14%	87,485,715	18.71%	(3,027,625)
Federal, General Purpose	464,081	0.10%	225,394	0.05%	(238,687)
Federal, Special Purpose	37,718,385	7.98%	38,194,029	8.17%	475,644
Revenue - Other Districts	1,885,009	0.40%	1,969,702	0.42%	84,693
Revenue - Other Agencies	2,643,412	0.56%	2,978,412	0.64%	335,000
Revenue - Other Financing	2,000,000	0.42%	3,079,259	0.66%	1,079,259
<b>Total Revenue</b>	<b>\$ 472,791,586</b>	<b>100.00%</b>	<b>\$ 467,663,015</b>	<b>100.00%</b>	<b>\$ (5,128,571)</b>

**Local Non-Tax** revenue is projected to be \$4,176,030 (-41.2%) below budget. This variance is the result of the following:

- \$956,214 projected decrease from budget from fees collected from students
- \$700,000 projected decrease from budget in indirects collected from the Capital Project Fund
- \$667,200 projected decrease from budget in investment earnings
- \$654,108 projected decrease from budget in unassigned local support revenues
- \$499,146 projected decrease from budget in nutrition service sales revenue
- \$234,780 projected decrease from budget in income collected from facility use
- \$200,518 projected decrease from budget from procurement card rebates
- The remaining variance is due to smaller variances in several other programs

**State General Purpose** revenue is projected to be \$383,165 (+0.1%) above budget. This variance is the result of the following:

- \$1,661,014 projected increase in Basic Education and Special Education apportionment funding due to student FTE in both programs being above what was budgeted.
- \$1,277,849 projected decrease in LEA funding due to an increase in the assessed values in Tacoma, which no longer qualifies the district to receive LEA funding.

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

**State Special Purpose** revenue is projected to be \$3,027,625 (-3.3%) under budget. This variance is the result of the following:

- \$5,086,186 projected decrease from budget due to grant capacity that that will be used, but moved to their respective programs through accounting transactions
- \$829,686 projected increase in Learning Assistance funding
- \$594,143 projected increase from budget for special & pilot programs due to various increases in grant awards after the budget was adopted
- \$526,590 projected increase from budget for Special Education funding due to an estimated 253 student FTE above budget
- The remaining variance is due to smaller variances in several other programs

**Federal General Purpose** revenue is projected to be \$238,687 (-51.4%) below budget. This variance is the result of the following:

- \$239,791 projected decrease in JROTC federal revenue due to a portion of total JROTC funding being shifted to state support
- The remaining variance is due to smaller variances in several other programs

**Federal Special Purpose** revenue is projected to be \$475,644 (+1.3%) above budget. This variance is the result of the following:

- \$1,875,735 projected increase in revenues used to fund the Head Start program
- \$581,721 projected decrease in free and reduced meal reimbursements
- \$307,091 projected decrease in Title IA support
- \$296,241 projected decrease in supplemental Special Education funding
- \$254,036 projected decrease in USDA commodities
- The remaining variance is due to smaller variances in several other programs

**Revenue from other districts** is projected to be \$84,693 (+4.5%) above budget. This variance is the result of the following:

- \$84,693 projected increase in revenue from other districts for Special Education services for non-resident FTE

**Revenue from other agencies** is projected to be \$335,000 (+12.7%) above budget. This variance is the result of the following:

- \$312,143 projected increase in grants funded by the City of Tacoma
- The remaining variance is due to smaller variances in several other programs

**Revenue from other financing sources** is projected to be \$1,079,259 (+54.0%) above budget. This variance is the result of the following:

- \$1,000,000 projected increase from budget from operating transfers reassigned 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 first quarter were \$239,788,450. This was an increase of \$13,272,085 (+5.9%) 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 2019</b>	<b>Percent of Total</b>	<b>Through February 2020</b>	<b>Percent of Total</b>	<b>Variance higher/(lower)</b>
Certificated Salaries	\$ 104,157,284	45.98%	\$ 107,186,162	44.70%	\$ 3,028,878
Classified Salaries	37,726,997	16.66%	37,986,768	15.84%	259,771
Employee Benefits	54,610,143	24.11%	58,230,353	24.28%	3,620,210
Supplies and Materials	7,878,800	3.48%	10,268,576	4.28%	2,389,776
Contractual Services	21,363,591	9.43%	25,423,176	10.60%	4,059,585
Local Mileage & Travel	291,418	0.13%	347,553	0.14%	56,135
Capital Outlay	488,131	0.22%	345,862	0.14%	(142,269)
<b>Total Expenditures</b>	<b>\$ 226,516,365</b>	<b>100.00%</b>	<b>\$ 239,788,450</b>	<b>100.00%</b>	<b>\$ 13,272,085</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 \$3,028,878 (+2.9%) compared to this time last year. This variance is the result of the following:

- \$2,090,707 increase in regular salaries due to negotiated salary increases, including +3.0% increase for teachers
- \$582,810 increase in optional days compensation

- \$366,610 increase in certificated substitute salaries
- The remaining variance is due to smaller variances in several other programs

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

Expenditures in this category increased \$259,771 (+0.7%) compared to this time last year. This variance is the result of the following:

- \$178,116 increase in classified substitute salaries
- \$148,120 increase in regular salaries due to negotiated salary increases, including +8.5% increase for bus drivers
- 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 \$3,620,210 (+6.6%) compared to this time last year. This variance is a result of an increase in health care and retirement rates for the 2019-20 school year as well as the implementation of the Washington State School Employees Benefits Board that occurred in January.

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

Expenditures in this category increased \$2,389,776 (+30.3%) compared to this time last year. This variance is the result of the following:

- \$1,598,331 increase in textbooks due to a new math curriculum adoption
- \$735,331 decrease in supplies & materials including those purchased last year for district-wide science and health
- \$561,362 increase in software purchases, including a software component of the recent math curriculum adoption
- \$508,494 increase in district-wide food costs
- \$194,412 increase in subscription costs, including IT security services
- The remaining variance is due to smaller variances in several other programs

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

Expenditures in this category increased \$4,059,585 (+19.0%) compared to this time last year. This variance was the result of the following:

- \$2,258,641 increase in total district-wide utilities
- \$1,263,486 increase in various district-wide contracted services including those used for the Special Education program
- \$384,318 increase in general liability insurance
- \$212,192 increase in election costs used to cover the 2020 bond measure
- The remaining variance is due to smaller variances in several other programs

**Local Mileage & Travel** consists of expenditures for local mileage and extended travel for both district staff and students.

Expenditures in this category increased \$56,135 (+19.3%) compared to this time last year.

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

Expenditures in this category decreased \$142,269 (-29.2%) compared to this time last year. This variance was the result of the following:

- \$213,744 decrease in non-barcode equipment which includes the purchase of six 10 passenger vans acquired last year
- \$94,668 increase in site improvements including new playground structures at Willard Early Learning Center and McCarver Elementary
- 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 2019-20. The total expenditures are projected to be \$480,476,029 which is \$1,504,775 (-0.3%) below budget.

**Table 5**

Expenditure Objects	<u>Projected Expenditures</u>		Projected	Percent of Total	Variance (over)/under
	Budget	Percent of Total			
Certificated Salaries	\$ 220,518,905	45.75%	\$ 220,987,937	45.99%	\$ (469,032)
Classified Salaries	75,181,853	15.60%	74,954,128	15.60%	\$ 227,725
Employee Benefits	113,389,675	23.53%	110,296,539	22.96%	\$ 3,093,136
Supplies and Materials	23,641,042	4.90%	19,756,857	4.11%	3,884,185
Contractual Services	47,268,151	9.81%	53,002,380	11.03%	(5,734,229)
Local Mileage & Travel	660,999	0.14%	573,594	0.12%	87,405
Capital Outlay	1,320,180	0.27%	904,595	0.19%	415,585
<b>Total Expenditures</b>	<b>\$ 481,980,805</b>	<b>100.00%</b>	<b>\$ 480,476,029</b>	<b>100.00%</b>	<b>\$ 1,504,775</b>

**Certificated and Classified Salaries** are projected to be \$469,032 (+0.2%) over and \$227,725 (-0.3%) below budget, respectively. The overspend for certificated salaries is the result of an increase in spend for certificated absences and the classified salaries savings comes from having fewer FTE than what was originally budgeted.

**Employee Benefits** are projected to be \$3,093,136 (-2.7%) 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 under 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 \$3,884,185 (-16.4%) under budget. This variance is the result of the following:

- \$2,855,112 projected intentional savings in the supplemental allocations account established to offset some of the overspend in other categories
- \$2,784,861 projected overspend in nutrition services for the National School Lunch Program
- \$2,673,002 projected savings from budget for Title I/LAP supplies and equipment
- \$615,056 projected savings in materials purchased through the Curriculum & Instruction program
- The remaining variance is due to smaller variances in several other programs

**Contractual Services** are projected to be \$5,734,229 (+12.1%) above budget. This variance is the result of the following:

- \$2,987,780 projected overspend in pupil transportation including base rate paid to First Student and contracted transportation services for other programs such as McKinney-Vento
- \$1,449,701 projected overspend in Special Education purchased services such as contracted nursing services, mental health care and behavior and social-emotional programs
- \$694,860 projected overspend from operating transfers reassigned from the Capital Projects Fund
- \$507,089 projected overspend in district-wide software licensing
- \$454,753 projected overspend in district-wide grounds care & maintenance
- \$1,287,233 projected savings from the Fresh Start college credit program
- The remaining variance is due to smaller variances in several other programs

**Local Mileage and Travel** expenditures are projected to be \$87,405 (-13.2%) below budget. This savings is a result of lower spending on local mileage costs and overnight travel.

**Capital Outlay** expenditures are projected to be \$415,585 (-31.5%) under budget. This variance is the result of the following:

- \$1,123,000 projected savings in district-wide purchases of barcoded equipment
- \$483,248 projected overspend in district-wide buildings, grounds & site improvements
- 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). In accordance with Government Accounting Standards Board (GASB) Statement 54, *Fund Balance Reporting and Governmental Fund Type Definition* are as follows: Nonspendable, Restricted, Committed, Assigned or Unassigned. Funds that are designated 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). The Debt and Fiscal Management Regulation targets the fund balance at 5% of general fund revenues less other financing sources at year-end, and for the month of February, the district is at 2.46%. These fund balance accounts are structured to facilitate the prudent fiscal operation of the district. These accounts should remain at the designated levels unless there is substantial change in the district's operational requirements. The accounts are frequently reviewed in relation to board policies and GAAP requirements.



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**Table 6** shows a comparison of the fund balance accounts as of February 28, 2019 and February 29, 2020. The fund balance fluctuates with both the receipt of revenues and the flow of expenditures.

**Table 6**

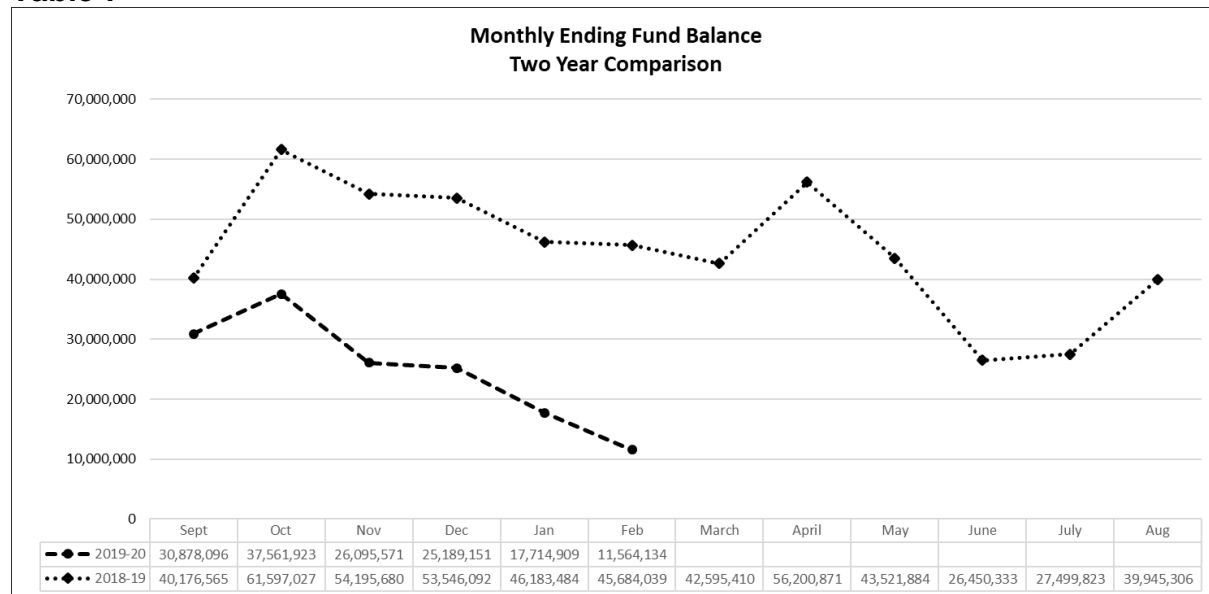
<b>Fund Balance Comparison by Year</b>					
<b>Fund Balance Descriptions for the fiscal period ended</b>	<b>February 2019</b>	<b>Percent of Revenue</b>	<b>February 2020</b>	<b>Percent of Revenue</b>	<b>Variance higher/(lower)</b>
Nonspendable - Inventory & Prepaid Items	\$ 4,294,404	0.93%	\$ 4,333,231	0.92%	\$ 38,827
Committed to Debt and Fiscal Management	-	0.00%	-	0.00%	-
Committed to Encumbrances	213,631	0.05%	207,939	0.04%	(5,692)
Committed to Contingencies	1,000,000	0.22%	1,000,000	0.21%	-
<b>Total Debt &amp; Fiscal Management Fund Balance</b>	<b>\$ 5,508,035</b>	<b>1.19%</b>	<b>\$ 5,541,170</b>	<b>1.18%</b>	<b>\$ 33,134</b>
Restricted for Carryover	\$ 1,060,151	0.23%	\$ 2,084,993	0.44%	\$ 1,024,842
Restricted for Debt Service	425,906	0.09%	323,798	0.07%	(102,107)
Assigned to Carryover	1,050,624	0.23%	2,218,341	0.47%	1,167,717
Assigned to Curriculum & Instruction	2,083,677	0.45%	3,157,779	0.67%	1,074,102
Assigned to Future Operations	7,600,551	1.65%	4,393,592	0.93%	(3,206,959)
<b>Restricted or Assigned Fund Balance</b>	<b>\$ 12,220,909</b>	<b>2.65%</b>	<b>\$ 12,178,503</b>	<b>2.59%</b>	<b>\$ (42,406)</b>
<b>Total Nonspendable, Restricted, Committed and Assigned Fund Balance</b>	<b>\$ 17,728,944</b>	<b>3.85%</b>	<b>\$ 17,719,673</b>	<b>3.76%</b>	<b>\$ (9,272)</b>
Unassigned Fund Balance	\$ 12,167,801	2.64%	\$ (24,153,949)	-5.13%	(36,321,750)
Unassigned for Minimum FB Policy	\$ 15,787,294	3.42%	\$ 17,998,409	3.82%	2,211,115
<b>Total Unassigned Fund Balance</b>	<b>\$ 27,955,095</b>	<b>6.06%</b>	<b>\$ (6,155,539)</b>	<b>-1.31%</b>	<b>\$ (36,321,750)</b>
<b>Total Fund Balance</b>	<b>\$ 45,684,039</b>	<b>9.91%</b>	<b>\$ 11,564,134</b>	<b>2.46%</b>	<b>\$ (34,119,905)</b>
<b>Revenue less other financing</b>	<b>\$ 461,049,431 *</b>		<b>\$ 470,791,586 **</b>		

\*2018-19 total actual revenue less other financing sources as of August 31, 2019

\*\*2019-20 budgeted revenue less other financing sources

**Table 7** shows a two-year history of the monthly ending fund balance. The ending fund balance will appropriately fluctuate based upon when certain revenues are received and expenses accrued. The fund balance typically increases in October and April when the district receives property tax revenue.

**Table 7**



### **Cash Management**

In addition to the fund balance, another key performance indicator used to monitor the financial health of the district is cash on hand. The district uses cash to meet payroll and pay bills as they arise. Because revenue is not received on a regular schedule over the course of the year, the cash on hand balance will fluctuate as those expenditures occur. For the month of February, total cash on hand was \$35,944,439 and daily expenditures amounted to \$1,480,433 per day which when used in the formula [cash on hand / daily expenditures] equates to 24.28 days of cash on hand.

**Table 8** displays a comparison of cash on hand records through the period ending February 28 and February 29 for fiscal years 2018-19 and 2019-20, respectively.

**Table 8**

<u><b>Cash Balance Comparison by Year</b></u>				
	<b>February 2019</b>	<b>February 2020</b>	<b>Variance higher/(lower)</b>	
230 - Cash with Key Bank	\$ 116,274	\$ 580,865	\$ 464,591	
240 - Cash with Treasurer	4,401,794	3,722,110	(679,683)	
241 - Warrants Outstanding	(619,554)	(2,248,967)	(1,629,413)	
45x - Investments	63,224,533	33,890,431	(29,334,102)	
<b>Total Cash on Hand</b>	<b>\$ 67,123,046</b>	<b>\$ 35,944,439</b>	<b>\$ (31,178,606)</b>	
<b>Avg Daily Balance</b>	<b>\$ 2,397,252</b>	<b>\$ 1,239,463</b>	<b>\$ (1,157,788)</b>	
<b>Days Cash on Hand</b>	<b>51.01</b>	<b>24.28</b>	<b>(26.73)</b>	

**Debt and Fiscal Management Reserves** The Debt and Fiscal Management Policy 6015 was updated effective August 31, 2014 to specify fund balance reserves to be at least 5% of general fund revenues less other financing sources at year-end, and the district is currently in compliance with this policy. The following are descriptions of the fund balance accounts that are designated by the board for Debt and Fiscal Management:

- The **Nonspendable - Inventory & Prepaid Items** account represents the portion of the fund balance that cannot be spent because it is not in a spendable form, (i.e., inventories and prepaid items). This account was set at \$4,333,231 to represent the inventory balance on August 31.
- The **Committed to Debt and Fiscal Management** account was established at \$0 and the funds were placed into *Unassigned for Minimum Fund Balance Policy* to comply with board policy of maintaining a minimum fund balance.
- The **Committed to Encumbrances** account of \$207,939 was established at an amount equal to the estimated outstanding purchase orders on August 31.
- The **Committed to Contingencies** account of not less than one million dollars is the targeted amount that is established to facilitate district operations and to provide for a contingency fund in case of a substantial change in revenue and/or expenditures.

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

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

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

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

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- The **Unassigned for Minimum FB Policy** is targeted at five (5) percent of the annual General Fund revenues, excluding other financing sources and inventory, encumbrances and contingencies. This amount is budgeted to compensate for economic uncertainties.

**Table 9** displays the budgeted and projected year-end fund balance. Changes in reserves from budget are based on operating and board policy requirements.

**Table 9**

Fund Balance Descriptions	Fund Balance				
	2019-20 Budget	Percent of Revenue	2019-20 Projected	Percent of Revenue	Variance higher/(lower)
Nonspendable - Inventory & Prepaid Items	\$ 3,747,472	0.80%	\$ 4,333,231	0.93%	\$ 585,759
Committed to Debt and Fiscal Management	-	0.00%	-	0.00%	-
Committed to Encumbrances	213,631	0.05%	207,939	0.04%	(5,692)
Committed to Contingencies	1,000,000	0.21%	1,000,000	0.22%	-
<b>Total Debt &amp; Fiscal Management Fund Balance</b>	<b>\$ 4,961,103</b>	<b>1.05%</b>	<b>\$ 5,541,170</b>	<b>1.19%</b>	<b>\$ 580,066.88</b>
Restricted for Carryover	\$ -	0.00%	\$ 2,084,993	0.45%	\$ 2,084,993
Restricted for Debt Service	197,840	0.04%	218,832	0.05%	20,992
Assigned to Carryover	-	0.00%	2,218,341	0.48%	2,218,341
Assigned to Curriculum & Instruction	-	0.00%	2,168,312	0.47%	2,168,312
Assigned to Future Operations	331,889	0.07%	-	0.00%	(331,889)
<b>Restricted or Assigned Fund Balance</b>	<b>\$ 529,729</b>	<b>0.11%</b>	<b>\$ 6,690,479</b>	<b>1.44%</b>	<b>\$ 6,160,750</b>
<b>Total Nonspendable, Restricted, Committed and Assigned Fund Balance</b>	<b>\$ 5,490,832</b>	<b>1.17%</b>	<b>\$ 12,231,649</b>	<b>2.63%</b>	<b>\$ 6,740,817</b>
Unassigned Fund Balance	\$ -	0.00%	\$ (2,787,375)	-0.60%	\$ (2,787,375)
Unassigned for Minimum FB Policy	18,578,476		17,688,018		
<b>Total Unassigned Fund Balance</b>	<b>\$ 18,578,476</b>	<b>3.95%</b>	<b>\$ 14,900,643</b>	<b>-0.60%</b>	<b>\$ (2,787,375)</b>
<b>Total Fund Balance</b>	<b>\$ 24,069,308</b>	<b>5.11%</b>	<b>\$ 27,132,292</b>	<b>5.84%</b>	<b>\$ 3,062,984</b>
<b>Revenue less other financing</b>	<b>\$ 470,791,586 **</b>		<b>\$ 464,583,756 ***</b>		

\*\*2019-20 budgeted revenue less other financing sources

\*\*\*2019-20 projected revenue less other financing sources as of February 29, 2020

## **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**

Finances for the Curriculum & Instruction (C&I) Department is modified as necessary to primarily support Goal #1, Academic Excellence, and Goal #3, Early Learning of our TPS Strategic Plan to Measure the Whole Child.

The vision of the C&I Department:

*In order to ensure each student is provided with a high quality, Whole Child education K-12, standards-aligned K-12 curricular resources and professional growth are essential.*

The mission of the C&I Department:

*As leaders, learners, and partners, the Curriculum and Instruction Team will support and empower Tacoma Public Schools' educators. We commit to ongoing collaboration through relevant, engaging and purposeful professional growth experiences with high quality resources to ensure success for all students.*

The work of the C&I Department falls into two categories: (1) K-12 Standards Alignment and (2) Professional Growth. The C&I "Our Focus" internal webpage outlines this breakdown.

Finances are split between "On-going/One-time" expenditures and "Levy" expenditures.

- *Ongoing/Onetime:* Content-specific framework and professional growth, classroom materials to ensure equitable access for students, content-specific and/or grade-level specific leadership teams, vetting of existing resources for alignment to standards, release time for development of resources to support different grade levels and content, adoption and pilot teams, content-specific consumables that are purchased annually including Springboard (ELA), Engage NY (math) student workbooks, elementary math manipulatives and consumables (Math Expressions), Math Vision Project consumables for HS, and newly adopted resources.

- Levy expenditures are for enrichment and supplemental resources, PD, and work that are an extension to the day to day teaching requirements and adopted materials.
- Budget Responsibility Centers (BRC) have been created for each curriculum content area in both the One-Time/Ongoing and Levy categories in order to budget and track adoption and implementation expenditures more effectively.

C&I Department highlights for 2019-20 include:

- **English Language Arts**– TPS Educators are in their second year of rolling out the recently prioritized English Language Arts standards. The C&I Department supports the continued implementation of the SpringBoard curriculum in grades 6 – 10, the Literacy Framework in grades K – 5, and professional learning for secondary English Language Arts teachers through on-going “Collaboratives”. During the 2018-19 SY, the C&I Department partnered with teachers to develop a 6-12 framework for English Language Arts.
- **Health Education**- In 2018-19, a team of High School Health Teachers piloted updated curricular materials and identified that the best route for High School Health teaching and learning was to update existing adopted Glencoe Health Materials. These updated curricular resources will begin to be used in the 2019-20 school year. The C&I department is partnering with the Student Life department to inventory when/how the priority standards for Health are being taught in grades K-8, and identify next steps for our system looking toward 2020-2021 and beyond. The Student Life department adopted a K-5 Social Emotional Learning (SEL) curriculum – Getting Along Together – that begins a 3-year scaffolded rollout in 2019-2020 at a third of the elementary schools.
- **Visual Arts**- In 2019-20, the C&I department is launching coordinated professional growth opportunities for Visual Arts Teachers, partnering with teachers to prioritize standards, and vetting existing resources. TPS continues to partner with the Tacoma Art Museum (TAM), City of Tacoma (Tacoma Creates), Tacoma Arts Live, and Arts Impact around arts opportunities and increasing access.
- **Intervention Framework**- C&I is partnering with the Title I for the rollout the Intervention Framework in grades K-5. C&I Team Members facilitate professional growth experiences around the Intervention Framework, and equip Instructional Coaches to further the implementation onsite.
- **Mathematics**- There is a strategic focus on P-12 Math. In Spring, 2019 our School Board adopted updated curriculum for Kindergarten through High School Algebra 3/4. This adoption was in alignment with our P-12 Mathematics Instructional Framework, which was co-authored by a team of (62) TPS

educators in 2017-18 as a vision for high-quality teaching and learning of Mathematics.

- **Physical Education**- In 2018-2019, the School Board adopted Focused Fitness and WELNET as the K-12 Physical Education curriculum after teachers piloted and engaged in the scoring process. Teachers were also provided with updated equipment to support them with use of the curriculum. Additionally, the C&I department continues to partner with the City of Tacoma around instruction about Safe Routes to Schools in our elementary classrooms Teacher Leadership Teams to coordinate professional growth opportunities.
- **Music**- Music classrooms are in Year 2 of implementing the prioritized standards and 2019-2020 will be the first year for implementing the Music Instructional Framework. The C&I department continues partners with the K-12 Music Teacher Leadership Teams to coordinate professional growth opportunities.
- **Math & Reading Assessment**– C&I partners with the District Assessment and Research Team (DART) to support schools with the use of data from the Developmental Reading Assessment (DRA), i-Ready Diagnostic (universal screener), Standards Mastery Assessments (iSM), and Smarter Balanced Interim Assessment Blocks (IABs) to inform instruction.
- **Science**– The C&I Department worked with a team of TPS Educators to prioritize Science Standards during the 2017-18 SY. Additionally, the C&I Department partners with the K-5 and 6-12 Science Teacher Leadership Teams to coordinate professional growth opportunities.
- **Social Studies & Humanities**– The C&I department is partnering with a team of secondary educators to understand the learning landscape of Social Studies & Humanities in TPS. Gaining this understanding is informing the development of increased supports for secondary educators of this content. The C&I Department is also working with OSPI to identify when the updated Washington State Learning Standards for Social Studies will be adopted, which will lead to K-12 prioritization in TPS.
- **World Language** – The World Language Instructional Framework is in Year 3 of implementation. Chinese and Japanese classrooms are in Year 2 of using School Board adopted, updated instructional materials aligned with Priority Standards. French, Korean, and Spanish classrooms are also in Year 2 using curricular materials that were developed in-house after a team of teachers identified this as the best path for aligning supports with our World Language Framework.



- **5D+ Instructional Framework**– Members of the C&I Department are partnering with Level Directors and HR leaders to further the implementation of the 5D+ Instructional Framework with classroom teachers and Learning Focused Supervision with building administrators. This work is supported by C&I Department funds, the TPEP Teacher Grant, and the TPEP Admin Grant.
- **New Teacher Induction Program**– TPS provides a robust program to support new teachers, including mentorship, ongoing professional development opportunities after school and during school, and dedicated support
- **Whole Educator Academy**– The Whole Educator Academy is an annual professional development opportunity that takes place in August. It first launched in 2017 and is supported through the leadership of multiple departments, including the C&I Department.
- **Innovative Pathways for Learning**– As of July, 2019 the C&I Department has merged with Instructional Technology. This evolution of our system will bring continued coupling of technology integration as we support teachers and administrators with content-focused instruction and professional growth opportunities.
- **Studios/Learning Labs**- The C&I Department is supporting any school that chooses to engage their staff in studio/learning lab professional learning experiences. This support comes in the form of funding for release time and expertise from the C&I Instructional Facilitators who partner with the onsite Instructional Coach/Studio Facilitator.
- **Teacher Leader Academy**- The C&I Department supports the development of teacher leaders through a cohort known as the Teacher Leader Academy. Check out the TLA website for more information.
- **K-12 Instructional Coaching Program**- TPS invests in onsite professional learning support for educators via the site-based Instructional Coach Model. Instructional Coaches are supported with professional growth opportunities through the C&I Department, and a framework that defines expectations for their role. The C&I Department partners with TPS Educators who serve on the Instructional Coaching ThinkTank to further support the implementation of the Instructional Coach Model in all TPS schools. Learn more in the K-12 Instructional Coaching Framework Project Charter.
- **Online Professional Development**- The C&I Department is increasing resources to support professional development online. This includes increased resources and supports for professional development on the C&I website, live webinars, and pre-recorded professional development.

- ***PD Task Force-*** The C&I Department leads a team of CAB Directors from multiple departments to schedule summer professional growth opportunities for all TPS educators.

The C&I Department uses Budget Responsibility Centers (BRCs) to monitor and prioritize expenditures. The C&I Department administrators recognize the risk of not prioritizing funds to provide classroom teachers with resources that align to the Washington State Learning Standards. To mitigate this risk, the C&I Department developed a multi-year plan to adopt curricular resources (in alignment with Regulation 2020) after teams of teachers prioritize standards and vet existing resources.

The funding for C&I is modified as necessary to support the academic goals of the District's Strategic Plan and achievement data. The department receives funds annually to support the review and replacement of curriculum materials. This reserve will fluctuate yearly depending upon budget allocations, and may carry over to support expenditures for planned reviews, standards alignment, and/or adoptions.

It is currently projected that the Curriculum & Instruction Program will end the year with underspend of \$2,168,312.

**Table 10** displays the 2019-20 budgeted and projected expenditures for the Curriculum and Instruction department.

**Table 10**

Table 10

<u>Curriculum &amp; Instruction</u>				
<u>Resources</u>		<u>Variance</u>		
	<u>Budget</u>	<u>Projection</u>	<u>Incr/(Decrease)</u>	
State Funding	\$ 4,068,238	\$ 4,082,333	\$	14,095
Basic Ed Enrichment	-	-		-
	\$ 4,068,238	\$ 4,082,333	\$	14,095
Carryover Reserve	3,009,634	3,009,634		-
One Time Additional Funding	-	-		-
<b>Total Resources Available</b>	<b>\$ 7,077,872</b>	<b>\$ 7,091,967</b>	<b>\$</b>	<b>14,095</b>
<u>Expenditures</u>		<u>Variance</u>		
<u>BRC</u>	<u>Description/Content Area</u>	<u>Budget</u>	<u>Projection</u>	<u>Under/(Over)</u>
711	K-12 Math	\$ 3,341,977	\$ 3,299,609	\$ 42,368
712	K-12 Social Studies	24,598	2,784	21,814
713	K-12 Arts Education	105,474	64,640	40,834
714	6-12 World Languages	80,098	37,049	43,049
715	Integrated Content	-	25,688	(25,688)
716	Textbook Depository	3,678	234	3,444
717	Teacher Support	45,604	42,687	2,917
718	Literacy	1,927,350	928,648	998,702
720	Science/Health/Envrmt	967,568	305,373	662,195
743	Fitness & Health	581,525	216,943	364,582
	<b>Total Expenditures</b>	<b>\$ 7,077,872</b>	<b>\$ 4,923,655</b>	<b>\$ 2,154,217</b>
<b>Ending Balance</b>		<b>\$ -</b>	<b>\$ 2,168,312</b>	<b>\$ 2,168,312</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.

Revenues are currently projected to be \$1,393,352 under budget. Supplies and contractual expenditures for the program are projected to be \$3,026,637 and \$287,196 over budget, respectively. These accounts are partially offset by projected savings in salaries and benefits. Therefore, it is currently projected that the program will end the year with an operating shortfall of \$4,839,618.

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

**Table 11**

Child Nutrition Services Program Summary (Programs 98.XXX & 89150)			
	<u>Budget</u>	<u>Projected</u>	<u>Variance</u> Favorable/ (Unfavorable)
<b>Revenue</b>			
Food Sales	\$ 1,969,892	\$ 1,463,708	\$ (506,184)
State Funding	190,439	208,376	17,937
Federal Funding	10,056,653	9,071,033	(985,620)
Other Governmental Entities	-	-	-
Sale of Equipment	-	-	-
<b>Total Revenue</b>	<b>\$ 12,216,984</b>	<b>\$ 10,743,117</b>	<b>\$ (1,473,867)</b>
Indirect Charges	(732,426)	(651,911)	80,514
Local Support	486,292	486,292	-
Prior Year Carryover	-	-	-
<b>Total Resources</b>	<b>\$ 11,970,850</b>	<b>\$ 10,577,498</b>	<b>\$ (1,393,352)</b>
<b>Expenditures</b>			
Salaries	\$ 4,931,594	\$ 5,300,132	\$ (368,538)
Benefits	3,549,856	3,265,521	284,335
Supplies	2,979,002	6,005,639	(3,026,637)
Contractual	548,231	835,427	(287,196)
Travel	9,800	10,370	(570)
Equipment	1,000	-	1,000
Internal Transfers (in)/out	(48,633)	26	(48,659)
<b>Total Expenditures</b>	<b>\$ 11,970,850</b>	<b>\$ 15,417,115</b>	<b>\$ (3,446,265)</b>
Transfer Out	-	-	-
<b>Total Use of Resources</b>	<b>\$ 11,970,850</b>	<b>\$ 15,417,115</b>	<b>\$ (3,446,265)</b>
<b>Ending Balance</b>	<b>\$ -</b>	<b>\$ (4,839,618)</b>	<b>\$ (4,839,618)</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 13.5% of the annual average resident basic education enrollment FTE for kindergarten through grade 12. Special Education may be reimbursed for Related 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. Our district bills at the end of the first semester and the end of the school year for these services. Federal Flow Through funding is an entitlement with a base, relative population and poverty allocations. Safety Net funding is not an entitlement, but an annual grant and is available to districts with demonstrated need for Special Education funding in excess of state and federal funding otherwise provided, as long as the program meets the criteria. Local support is revenue from local maintenance and operation levies. For specific information on Safety Net and Federal Flow Through funding of this program see **Appendix C, Grant Activity**.

The state uses an average headcount from October to June to determine the state special revenue funding of resident population for Special Education. The current projected average is 4,713 students; an increase of 97 students from last year's average of 4,616. Based on the state formula, the district will be funded for up to an average of 3,859 students (13.5% of 28,587 Total BEA Resident FTE Enrollment).

Revenue is projected to be \$868,456 over budget. State funding is projected to be \$1,098,406 over budget due to higher enrollment than anticipated; resident special education overall is currently projected to be 272 FTE over budget. Federal funding is projected to be \$175,320 under budget. Program expenditures are projected to be \$2,520,993 over budget due to increasing costs for salaries and benefits as well as specialized contractual instructional, therapy and nursing services for students. As a result, it is currently projected that the program will end the year with an operating deficit of \$1,652,537.

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

**Table 12**

Special Education Consolidated Program Summary (Programs 01210, 21XXX, 22XXX, 24XXX)			
	<u>Budget</u>	<u>Projected</u>	<u>Variance</u> Favorable/ (Unfavorable)
<b>Revenue</b>			
State Funding	\$ 52,850,052	\$ 53,948,458	\$ 1,098,406
Federal Funding	7,640,670	7,465,350	(175,320)
Other Districts	1,885,009	1,885,009	-
Other Agencies	-	-	-
Total Revenue	\$ 62,375,731	\$ 63,298,817	\$ 923,086
Indirect Charges	(3,455,622)	(3,510,731)	(55,109)
Local Support	5,238,024	5,238,502	478
Prior Year Carryover	-	-	-
<b>Total Resources</b>	<b>\$ 64,158,133</b>	<b>\$ 65,026,588</b>	<b>\$ 868,456</b>
<b>Expenditures</b>			
Certificated Salaries	\$ 30,104,004	\$ 30,227,079	\$ (123,075)
Classified Salaries	11,264,406	11,443,667	(179,261)
Benefits	17,660,362	17,198,058	462,304
Supplies	331,069	472,159	(141,090)
Contractual	6,572,476	7,289,326	(716,850)
Travel	58,800	38,550	20,250
Equipment	-	-	-
Internal Transfers (in)/out	27,355	10,286	17,069
<b>Total Expenditures</b>	<b>\$ 66,018,472</b>	<b>\$ 66,679,126</b>	<b>\$ (660,654)</b>
Balance	(1,860,339)	-	(1,860,339)
<b>Total Use of Resources</b>	<b>\$ 64,158,133</b>	<b>\$ 66,679,126</b>	<b>\$ (2,520,993)</b>
<b>Net Surplus/(Deficit)</b>	<b>\$ -</b>	<b>\$ (1,652,538)</b>	<b>\$ (1,652,537)</b>

## **Transportation**

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

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

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

It is currently projected that program will end the year with an operating deficit of \$2,934,615. The program revenue is projected to be \$249,575 below budget. Program expenditures are projected to be \$2,685,040 over budget – purchased services are projected to be \$2,987,780 over budget due to increases in charges for contracted transportation.

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



**Table 13**

Transportation Program Summary			
	<u>Budget</u>	<u>Projected</u>	<u>Variance</u> Favorable/ (Unfavorable)
<b>Revenue</b>			
Local Support	\$ -	\$ -	\$ -
Local Non-Tax	100,000	46,945	(53,055)
State Special Purpose	14,488,355	14,284,957	(203,398)
Total Revenue	\$ 14,588,355	\$ 14,331,902	\$ (256,453)
Indirect Charges	(489,944)	(483,066)	6,878
Prior Year Carryover	-	-	-
<b>Total Resources</b>	\$ 14,098,411	\$ 13,848,836	\$ (249,575)
<b>Expenditures</b>			
Salaries	\$ 4,164,476	\$ 3,937,818	\$ 226,658
Benefits	2,255,484	1,801,392	454,092
Supplies	823,862	984,464	(160,602)
Contractual	7,855,952	10,843,732	(2,987,780)
Travel	-	5,300	(5,300)
Equipment	-	-	-
Internal Transfers (in)/out	(1,001,363)	(789,255)	(212,108)
<b>Total Expenditures</b>	\$ 14,098,411	\$ 16,783,451	\$ (2,685,040)
<b>Total Use of Resources</b>	\$ 14,098,411	\$ 16,783,451	\$ (2,685,040)
<b>Net Surplus/(Deficit)</b>	\$ -	\$ (2,934,615)	\$ (2,934,615)

## **Career-Technical Education**

Career and Technical Education (CTE) 2019-20 Guiding Priorities:

“World Class CTE” means being the absolute best in the world at what we do as defined by ALL students graduating from Tacoma Public Schools being ready for life after high school. The CTE program will align curriculum, instructional materials, and professional development to ensure teachers and students have the tools and support for each student to earn one or more industry recognized certifications prior to graduation. *Student attainment of industry recognized certifications* is the priority benchmark for Career and Technical Education to contribute to the strategic plan goal of Academic Excellence, and serves as a motivator and indicator of each student’s readiness to enter post-secondary education and/or the work place. Engagement in rigorous and relevant instruction through project-based learning with industry-standard equipment, augmented with expanded learning activities outside of the school-day and school-year, ensures each student has opportunity, access and support to achieve in individually selected areas of career exploration and preparation.

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 team members 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 2019-20 include the following:

- Expanded opportunities for students to earn industry recognized certifications in innovative certification programs as reflected on the updated CTE webpage.
- Utilized Budgeting by Priorities process to align resources for expansion and support of student attainment of industry recognized certifications.
- Updated District-wide Plan for Career and Technical Education to communicate program delivery and Comprehensive Local Needs Assessment in transparency with input from stakeholders.
- Increased attainment of industry recognized certifications by senior cohort from 34.9% (2018) to 39.1% (2019).

- Expanded the Healthcare Careers Academy in partnership with MultiCare, CHI Franciscan, University of Washington Tacoma, Tacoma Community College, Bates Technical College, University of Puget Sound, Greater Tacoma Community Foundation, and Goodwill Rainier Olympic Region, from Stadium High School to Mt. Tahoma High School.
- Initiated Cohort #3 of the Washington State Department of Labor and Industry registered youth apprenticeship for advanced manufacturing in partnership with the Aerospace Joint Advisory Committee (AJAC) for Production Technician.
- Tacoma School District No. 10 recognized by the Washington Apprenticeship and Training Council as a registered apprenticeship sponsor (#2163) for Production Cabinet Assembler, Automotive Service Technician, and Preparatory Cook.
- Coordinated CTE credit-bearing extended-year certification programs in conjunction with the City of Tacoma Summer Jobs 253, Nursing Assistant, Tacoma Tideflats Merchant Marine, Tacoma Tideflats Logistics and Warehousing, Wildland Fire, Southwest Washington Pipe Fitters, Environmental Services, and Career Connect.
- Expanded the Next Move unpaid internship program to over 250 students in Tacoma.
- Expanded paid Cooperative Work Experience program for students to earn pay-credit-experience in preparation for life after high school.
- Updated the Tacoma Career and Technical Education District-wide Plan to align Carl Perkins V Grant, Comprehensive Local Needs Assessment, General Advisory Committee Goals, and Budgeting by Priorities Process.
- Facilitated 6 hours of district-directed professional development around 1) student leadership, 2) industry recognized certifications, 3) advisory committees, and 4) incident prevention program.
- Organized CTE advisory committees around one General Advisory Committee meeting four times per year, one Advisory Leadership Team meeting 4 times per year, and eighteen specific pathway advisory committees meeting three times per year.
- Prioritized effort and resources to lead programming towards the four OSPI recognized in-demand career pathways: 1) Computer Sciences, 2) Skilled Technical Trades, 3) Healthcare Careers, 4) Environmental Services
- Reviewed and updated 7-12 grade-level portfolio completion standards for the High School and Beyond Plan.

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Program revenues are projected to be \$665,199 above budget. Expenditures are currently projected to be \$215,190 over budget due to salaries projecting to be \$604,960 over budget. This is partially offset by supplies and purchased services which are forecasted to collectively be under budget by \$433,497. It is currently projected that the program will end the year with a surplus of \$450,009.

The financial summary for the program is shown in **Table 14**.

**Table 14**

Career-Technical Education Program Summary (Program 31.XXX, 34.XXX & 38.XXX)			
	Budget	Projection	Variance Favorable/ (Unfavorable)
<b>Revenue</b>			
Sales	\$ 40,000	\$ 165,233	\$ 125,233
State - Apportionment	17,464,825	17,922,928	458,103
Federal Special Purpose	257,560	257,560	-
Revenue from Other Districts	-	-	-
Revenue from Other Agencies	-	-	-
Sale of Equipment	-	-	-
Total Revenue	\$ 17,762,385	\$ 18,345,721	\$ 583,336
Indirect Charges	(852,742)	(770,879)	81,862
Prior Year Carryover	-	-	-
<b>Total Resources</b>	\$ 16,909,644	\$ 17,574,842	\$ 665,199
<b>Expenditures</b>			
Certificated Salaries	\$ 9,842,445	\$ 10,414,599	\$ (572,154)
Classified Salaries	950,725	983,531	(32,806)
Benefits	4,099,097	4,015,850	83,247
Supplies	951,109	669,962	281,147
Contractual	1,024,431	872,081	152,350
Travel	31,387	12,060	19,327
Equipment	-	55,448	(55,448)
Internal Transfers (in)/out	10,450	101,303	(90,853)
<b>Total Use of Resources</b>	\$ 16,909,644	\$ 17,124,834	\$ (215,190)
<b>Net Surplus/(Deficit)</b>	\$ -	\$ 450,008	\$ 450,009

## **Facilities**

The Facilities Department supports and maintains the Tacoma School District's 5.4 million square feet in 71 district buildings on approximately 729 acres of land over 69 mile area.. The primary function of the department is to ensure that the facilities and sites are safe, secure, healthy, and efficiently operated.

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

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

The Facilities department supports all four of the district's strategic goals. The learning environment provided by the district can greatly impact and influence the district's goal of academic excellence from early learning through graduation. Clean, safe and healthy learning environments provide a positive asset to our community and support partnerships every day of the week. Safety is at the heart of our operations. The work we do each day enables our staff to engage with the community providing excellent facilities and grounds for student and staff success.

Expenditures are currently projected to end the year \$260,314 under budget due to savings of \$1,216,570 in salaries and benefits due to vacancies. These savings are partially offset by supplies and purchased services which are estimated to be collectively over budget by \$915,880.

The financial summary for the program is shown in **Table 15**.

**Table 15**

Facilities Program Summary (Q2 2019-20)				
	<u>Adopted Budget</u>	<u>Projected</u>	<u>Variance</u>	
				Favorable/ (Unfavorable)
<b>Expenditures</b>				
Classified Salaries	\$ 15,552,043	\$ 15,181,324	\$ 370,719	
Benefits	7,634,554	6,788,703	845,851	
Supplies	1,042,023	1,465,206	(423,183)	
Contractual	801,130	1,293,827	(492,697)	
Travel	1,300	3,995	(2,695)	
Equipment	83,000	61,774	21,226	
Internal Transfers (in)/out	(115,550)	(56,642)	(58,908)	
<b>Total Expenditures</b>	<b>\$ 24,998,500</b>	<b>\$ 24,738,186</b>	<b>\$ 260,314</b>	

### **Categorical Programs**

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

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

### **GENERAL FUND CONCLUSION**

**Table 16** 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 \$27,110,683.

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

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determine their effect on the financial position of the general fund. **Table 16** below displays the results of the Method 2 forecast.

The results of both methods are compared in Appendix B.

**Table 16**

<b>General Fund</b>	<b>2019-20 Budget</b>	<b>2019-20 Projected</b>	<b>Variance Surplus/(Deficit)</b>
<b>Beginning Fund Balance</b>	<b>\$ 33,258,527</b>	<b>\$ 39,945,306</b>	<b>\$ 6,686,779</b>
<b>Revenue</b>	<b>470,791,586</b>	<b>464,583,756</b>	<b>(6,207,830)</b>
<b>Other Financing Sources</b>	<b>2,000,000</b>	<b>3,079,259</b>	<b>1,079,259</b>
<b>Total Resources Available</b>	<b>506,050,113</b>	<b>507,608,321</b>	<b>1,558,208</b>
<b>Expenditures</b>	<b>481,980,805</b>	<b>480,476,029</b>	<b>1,504,776</b>
<b>Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Use of Resources</b>	<b>481,980,805</b>	<b>480,476,029</b>	<b>1,504,776</b>
<b>Ending Fund Balance</b>	<b>\$ 24,069,308</b>	<b>\$ 27,132,292</b>	<b>\$ 3,062,984</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. Student enrollment is typically highest in October, but for funding purposes, monthly enrollment is averaged for the year. **Table 17** displays the variances between actual annual average and projected average FTE by individual grade level for 2018-19 and 2019-20, and the variances between projected and budgeted average FTE for 2019-20.

**Table 17**

<b>K-12 Annual Average FTE Enrollment Two Year Comparison</b>					
	(A) 2018-19 Actual	(B) 2019-20 Budget	(C) 2019-20 Projected	(D) Variance (C)-(A)	(E) Variance (C)-(B)
Kindergarten	2,248	2,272	2,237	(11)	(36)
Grade 1	2,202	2,178	2,266	64	88
Grade 2	2,228	2,108	2,187	(41)	79
Grade 3	2,256	2,142	2,227	(29)	85
Grade 4	2,288	2,152	2,247	(41)	95
Grade 5	2,380	2,204	2,282	(98)	78
<b>Elementary</b>	<b>13,602</b>	<b>13,057</b>	<b>13,446</b>	<b>(156)</b>	<b>389</b>
Grade 6	2,346	2,257	2,293	(53)	36
Grade 7	2,188	2,300	2,305	117	5
Grade 8	2,049	2,184	2,153	104	(30)
<b>Middle School</b>	<b>6,582</b>	<b>6,740</b>	<b>6,751</b>	<b>169</b>	<b>11</b>
Grade 9	2,187	2,127	2,082	(106)	(46)
Grade 10	1,925	2,137	2,121	197	(16)
Grade 11	1,754	1,744	1,646	(108)	(99)
Grade 12	1,511	1,655	1,511	1	(144)
<b>High School</b>	<b>7,377</b>	<b>7,664</b>	<b>7,360</b>	<b>(17)</b>	<b>(304)</b>
Running Start	290	293	331	40	37
TCC Fresh Start **	168	183	147	(21)	(35)
Reengagement Center **	152	149	182	30	32
Goodwill **	29	31	20	(9)	(11)
Alternative Learning Experience	32	41	77	45	36
<b>Grand Total *</b>	<b>28,233</b>	<b>28,159</b>	<b>28,314</b>	<b>81</b>	<b>155</b>
Actual data through February 2020					

\*\* Open Doors - 1418 Programs



In comparison with 2018-19 annual averages, projected enrollment is expecting an annual average increase of 81 student FTE.

**(Table 17 column (D)):**

- Elementary schools (grade K-5) decreased by 156 FTE;
- Middle schools (grades 6-8) increased by 169 FTE;
- High schools (grades 9-12) decreased by 17 FTE;
- Running Start (college level courses) increased by 40 FTE;
- ALE (Alternative Learning Experience) increased by 45 FTE

**Open Doors – 1418 Programs**

- TCC Fresh Start decreased by 21 FTE;
- Reengagement Center increased by 30 FTE;
- Goodwill FTE decreased by 9 FTE

Every student enrolled is converted to a full-time equivalent (FTE) based on the number of instructional hours. A full-time equivalent student for grades 4-12 is 900 hours (i.e., 5 hours per day x 180 days) and grades K-3 is 720 hours (i.e., 4 hours per day x 180 days).

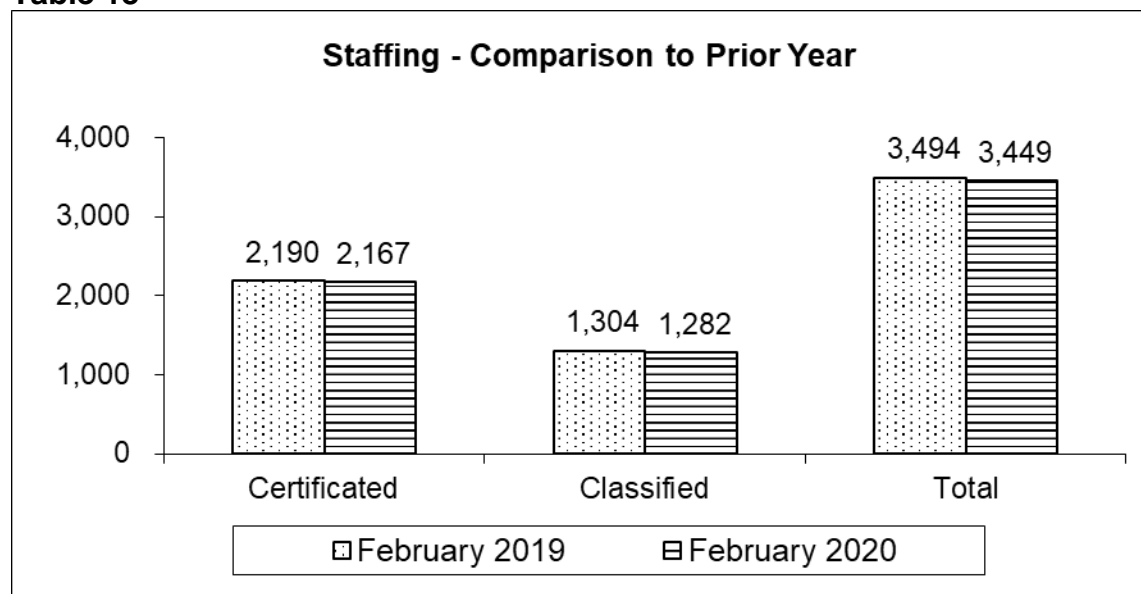
Students who participate for only part of the year or part of each day are calculated as a portion of an FTE. Any district may choose to serve students more hours per day or per year than the state definition of full-time equivalent. However, those students who attend classes more hours per day will 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**

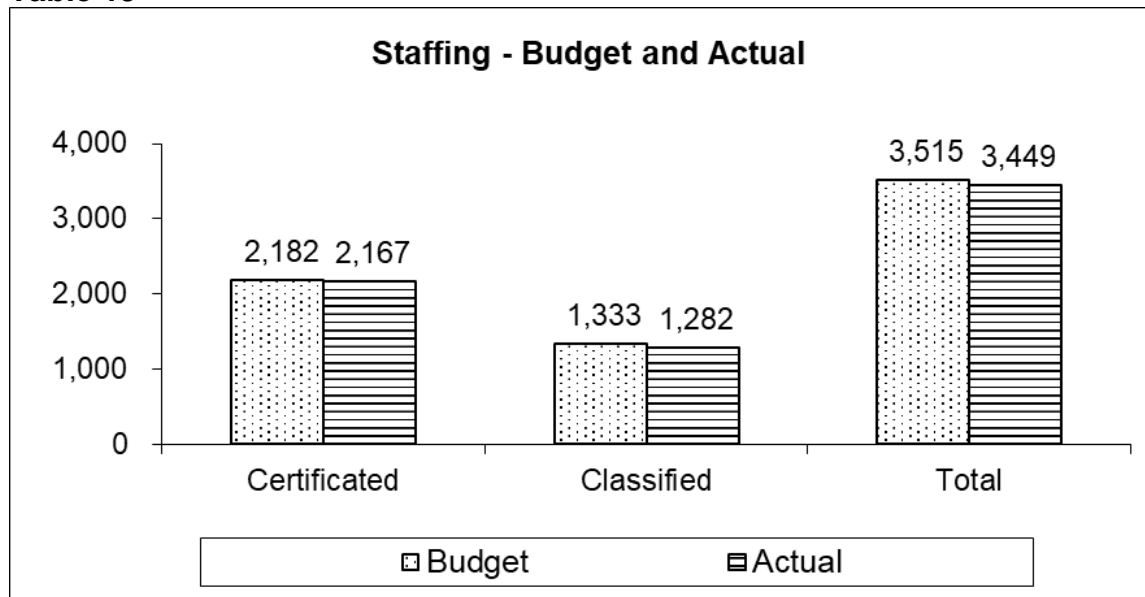
District staffing is divided into two categories: certificated staff – teachers, counselors, librarians, nurses, specialists and principals, and classified staff – classroom aids, secretaries, bus drivers, cooks, custodians, playground staff, maintenance crews, grounds crews, and business support staff. **Table 18** compares the number of filled positions in February 2020 to the number of filled positions in February 2019. The number of certificated staff decreased 23 FTE while classified staff decreased 22 FTE, respectively from this time last year.

**Table 18**



As shown in **Table 19**, the number of assigned certificated FTE is 2,167 and classified staff FTE is 1,282. The certificated and classified staffs are under budget by 15 and 51 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 19**



**Table 20** compares the number of budgeted FTE to the number of actual FTE by program.

**Table 20**

<b>Budget vs. Actual Staffing In FTE (Full Time Equivalents)</b>			
Program Description (Number)	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> Incr/(Decrease)
<b><u>Certificated Staff</u></b>			
Basic Education (01-03)	1,530.80	1,521.18	9.62
Federal Stimulus (10)	-	-	-
Special Education (20)	319.10	312.85	6.25
Vocational Education (30-40)	107.80	106.85	0.95
Compensatory (50-60)	197.10	198.63	(1.53)
Other Instructional (70)	24.70	24.79	(0.09)
Support Services (80-90)	2.50	2.50	-
<b>Total Certificated</b>	2,182.00	2,166.80	15.20
<b><u>Classified Staff</u></b>			
Basic Education (01-03)	273.63	272.48	1.15
Federal Stimulus (10)	-	-	-
Special Education (20)	283.65	265.06	18.59
Vocational Education (30-40)	15.31	14.10	1.21
Compensatory (50-60)	100.74	103.70	(2.96)
Other Instructional (70)	41.66	42.23	(0.57)
Support Services (80-90)	617.90	584.26	33.64
<b>Total Classified</b>	1,332.89	1,281.83	51.06
<b><u>Total All Staff</u></b>	3,514.89	3,448.63	66.26
<b>Actual data through February 2020</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.

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Run Time: 1:15 pm  
Report ID: TS163.v5

**TACOMA SCHOOL DISTRICT NO. 10**  
**Combined Balance Sheet - All Funds**  
As Of: **February 29, 2020**

	Governmental Fund Types					Trust Fund	
	<u>General</u>	<u>Capital Projects</u>	<u>Transportation Vehicle</u>	<u>Debt Service</u>	<u>ASB</u>	<u>Private Purpose</u>	<u>Fund Total</u>
<b>Assets</b>							
200: Imprest Cash	85,060	0	0	0	5,660	0	90,720
236: Cash In Bank-Key Bank	534,145	101,184	0	0	55,535	12,602	703,466
237: Cash In Bank-Key Bank/Food Svc	46,720	0	0	0	0	0	46,720
240: Cash On Deposit With County	3,722,110	691,234	968	1,247,477	42,715	4,643	5,709,147
241: Warrants Outstanding	(2,248,967)	(184,553)	0	0	(41,772)	(2,275)	(2,477,567)
310: Taxes Receivable-Current Year	70,973,703	23,829,940	0	58,904,921	0	0	153,708,563
311: Taxes Receivable-Prior Year	499,108	284,433	0	683,973	0	0	1,467,514
312: Taxes Receivable-Delinquent	905,977	106,613	0	582,350	0	0	1,594,940
320: Due From Other Funds	1,050,300	7,221	0	0	1,320	0	1,058,841
330: AR Due From Other Gov't Units	285,393	(22,669)	0	0	300	0	263,024
331: AR Grant Claims Due From Other Gov'ts	60,444	0	0	0	0	0	60,444
340: Accounts Receivable	191,453	0	0	0	6,579	0	198,032
341: AR Employee Receivable	0	0	0	0	1,799	0	1,799
410: Inventory-Supplies & Materials	535,182	0	0	0	0	0	535,182
413: Inventory-Printing & Graphics	39,387	0	0	0	0	0	39,387
415: Inventory-Maintenance	213,660	0	0	0	0	0	213,660
425: Inventory-Food Service	2,721,103	0	0	0	0	0	2,721,103
430: Prepaid Items	353,238	0	0	0	0	0	353,238
450: Investments	33,890,431	112,350,539	2,819,549	4,213,302	2,307,857	1,064,603	156,646,281
<b>Total Assets</b>	<b>113,858,446</b>	<b>137,163,943</b>	<b>2,820,517</b>	<b>65,632,023</b>	<b>2,379,993</b>	<b>1,079,573</b>	<b>322,934,495</b>
<b>Liabilities and Fund Balance</b>							
<b>Liabilities</b>							
601: Liabilities	3,428,200	172,794	0	0	172,753	153,487	3,927,233
605: Accrued Salaries & Benefits	12,482,962	0	0	0	0	0	12,482,962
606: Est. Property/Liability Ins Payable	1,290,585	0	0	0	0	0	1,290,585
607: Horace Mann Auto Ins Payable	1,374	0	0	0	0	0	1,374
608: Nutrition Svcs Prepaid	(207,452)	0	0	0	0	0	(207,452)
610: FICA/Medicare Payable	975,084	0	0	0	0	0	975,084
612: Retirement Payable	1,356,671	0	0	0	0	0	1,356,671
613: Withholding Tax Payable	(51,742)	0	0	0	0	0	(51,742)
615: Involuntary/Court Ordered Payable	284,450	0	0	0	0	0	284,450
616: SEBB Payable	6,439,568	0	0	0	0	0	6,439,568
617: Maintenance Deduct & Benefits Payable	(864,134)	0	0	0	0	0	(864,134)

Run Date: June 12, 2020  
Run Time: 1:15 pm  
Report ID: TS163.v5

**TACOMA SCHOOL DISTRICT NO. 10**  
**Combined Balance Sheet - All Funds**  
As Of: **February 29, 2020**

	Governmental Fund Types					Trust Fund	
	<u>General</u>	<u>Capital Projects</u>	<u>Transportation Vehicle</u>	<u>Debt Service</u>	<u>ASB</u>	<u>Private Purpose</u>	<u>Fund Total</u>
<b>Liabilities and Fund Balance</b>							
618: MetLife Insurance Payable	(55,228)	0	0	0	0	0	(55,228)
619: Cancer Insurance Payable	(24,500)	0	0	0	0	0	(24,500)
622: Flex Plan Dependent Care Payable	(81,795)	0	0	0	0	0	(81,795)
623: Flex Plan Medical Payable	232,413	0	0	0	0	0	232,413
624: TSA Payable	644,155	0	0	0	0	0	644,155
625: Flex Plan - Health Savings Account	(131,952)	0	0	0	0	0	(131,952)
627: United Way Payable	(249,693)	0	0	0	0	0	(249,693)
629: Veba III/Sick Leave Payable	(194,751)	0	0	0	0	0	(194,751)
630: Salary Deferral	109,117	0	0	0	0	0	109,117
632: Benefits And Voluntary Deductions	243,399	0	0	0	0	0	243,399
633: Union Benefits Payable	1,304	0	0	0	0	0	1,304
634: Family and Medical Leave Payable	177,546	0	0	0	0	0	177,546
636: APA Salary Insurance Payable	64,577	0	0	0	0	0	64,577
637: Est Unemployment Payable	701,511	0	0	0	0	0	701,511
638: Est Compensated Absence Payable	802,803	0	0	0	0	0	802,803
639: Est Industrial Ins Payable	934,282	0	0	0	0	0	934,282
640: Due To Other Funds	8,371	985,719	0	0	48,743	16,008	1,058,841
641: AD & D Insurance Payable	(8,529)	0	0	0	0	0	(8,529)
643: Sales Tax Payable	11,226	0	0	0	0	0	11,226
650: Deposits	2,423	0	0	0	0	0	2,423
650: Deposits - Grants	1,024,053	0	0	0	0	0	1,024,053
656: Garnishments Payable	(229,766)	0	0	0	0	0	(229,766)
657: State Retiree Subsidy Payable	239,456	0	0	0	0	0	239,456
660: Beneficiary (Deceased EE)	97	0	0	0	0	0	97
750: Unavailable Revenue	558,840	0	0	0	0	0	558,840
754: Unavailable Rev-Cash Register System	600	0	0	0	0	0	600
760: Unavailable Revenue -Taxes Receivable	72,378,788	24,220,986	0	60,171,244	0	0	156,771,017
<b>Total Liabilities</b>	<b>102,294,312</b>	<b>25,379,499</b>	<b>0</b>	<b>60,171,244</b>	<b>221,495</b>	<b>169,495</b>	<b>188,236,045</b>
<b>Fund Balance</b>							
840: Nonspendable - Inventory & Prepaid Items	4,333,231	0	0	0	0	0	4,333,231
819: Restricted to Fund Purposes	0	0	2,820,517	0	2,158,497	0	4,979,014
821: Restricted for Carryover	2,084,993	0	0	0	0	0	2,084,993
830: Restricted for Debt Service	323,798	0	0	5,460,779	0	0	5,784,577

Run Date: June 12, 2020  
Run Time: 1:15 pm  
Report ID: TS163.v5

**TACOMA SCHOOL DISTRICT NO. 10**  
**Combined Balance Sheet - All Funds**  
As Of: **February 29, 2020**

	Governmental Fund Types					Trust Fund	
	<u>General</u>	<u>Capital Projects</u>	<u>Transportation Vehicle</u>	<u>Debt Service</u>	<u>ASB</u>	<u>Private Purpose</u>	<u>Fund Total</u>
<b>Liabilities and Fund Balance</b>							
861: Restricted from Bond Proceeds	0	125,238,745	0	0	0	0	125,238,745
862: Restricted from Levy Proceeds	0	9,539,243	0	0	0	0	9,539,243
870: Committed to Contingencies	1,000,000	0	0	0	0	910,078	1,910,078
820: Assigned to Encumbrances	207,939	0	0	0	0	0	207,939
866: Assigned to Carryover	2,218,341	0	0	0	0	0	2,218,341
868: Assigned to C&I	3,157,779	0	0	0	0	0	3,157,779
875: Assigned to Future Operations	4,393,592	0	0	0	0	0	4,393,592
889: Assigned to Fund Purposes	0	3,197,554	0	0	0	0	3,197,554
890: Unassigned Fund Balance	(24,153,949)	(26,191,097)	0	0	0	0	(50,345,046)
891: Unassigned for Minimum FB Policy	17,998,409	0	0	0	0	0	17,998,409
<b>Total Fund Balance</b>	<b>11,564,134</b>	<b>111,784,445</b>	<b>2,820,517</b>	<b>5,460,779</b>	<b>2,158,497</b>	<b>910,078</b>	<b>134,698,450</b>
<b>Total Liabilities and Fund Balance</b>	<b>113,858,446</b>	<b>137,163,943</b>	<b>2,820,517</b>	<b>65,632,023</b>	<b>2,379,993</b>	<b>1,079,573</b>	<b>322,934,495</b>



Run Date: May 15, 2020

Run Time: 8:27 am

Report ID: TS164.v3

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Expenditures by State Object with % Spent**  
**General Fund As Of: February 29, 2020**



<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>	2,468,161	818,665	1,649,496	33.2	2,562,153	754,922	1,807,231	29.5
<b>1 - Credit Transfer</b>	(2,468,161)	(818,665)	(1,649,496)	33.2	(2,562,153)	(754,922)	(1,807,231)	29.5
<b>2 - Salaries - Certificated</b>	207,569,848	104,157,284	103,412,564	50.2	220,518,905	107,186,162	113,332,743	48.6
<b>3 - Salaries - Classified</b>	74,327,874	37,726,997	36,600,877	50.8	75,181,853	37,986,768	37,195,085	50.5
<b>4 - Employees Benefits &amp; Payroll Taxes</b>	104,916,811	54,610,143	50,306,668	52.1	113,389,675	58,230,353	55,159,322	51.4
<b>5 - Supplies, Etc.</b>	29,987,416	7,878,800	22,108,616	26.3	23,641,042	10,268,576	13,372,466	43.4
<b>7 - Purchased Services</b>	47,985,416	21,363,591	26,621,825	44.5	47,268,151	25,423,176	21,844,975	53.8
<b>8 - Travel</b>	760,722	291,418	469,304	38.3	660,999	347,553	313,446	52.6
<b>9 - Capital Outlay</b>	1,337,550	488,131	849,419	36.5	1,320,180	345,862	974,318	26.2
<b><u>District Total</u></b>	<b><u>466,885,637</u></b>	<b><u>226,516,365</u></b>	<b><u>240,369,273</u></b>	<b><u>48.5</u></b>	<b><u>481,980,805</u></b>	<b><u>239,788,450</u></b>	<b><u>242,192,355</u></b>	<b><u>49.8</u></b>

Run Date: May 15, 2020

Run Time: 8:29 am

Report ID: TS158.v5

**TACOMA SCHOOL DISTRICT NO. 10**  
**Income Statement and Changes in Fund Balance**  
**General Fund As Of: February 29, 2020**

	<u>Current Year Adopted Budget</u>	<u>Current Year Year to Date Actual</u>	<u>Under Budget (Over)</u>	<u>% Current Year Budget</u>	<u>% Prior Year Budget</u>
<b>Resources Available</b>					
<b>Debt and Fiscal Management</b>					
840: Nonspendable - Inventory & Prepaid Items	3,747,472	4,333,231	585,759	115.6	87.3
870: Committed to Contingencies	1,000,000	1,000,000	0	100.0	100.0
820: Assigned to Encumbrances	213,631	207,939	(5,692)	97.3	15.7
<b>Total Debt and Fiscal Management</b>	<b>4,961,103</b>	<b>5,541,170</b>	<b>580,067</b>	<b>111.7</b>	<b>74.5</b>
<b>Restricted and Assigned FB</b>					
821: Restricted for Carryover	793,684	2,084,993	1,291,309	262.7	76.9
830: Restricted for Debt Service	311,873	323,798	11,925	103.8	100.0
866: Assigned to Carryover	992,310	2,218,341	1,226,031	223.6	121.8
868: Assigned to C&I	3,009,634	3,157,779	148,145	104.9	100.0
875: Assigned to Future Operations	4,611,447	4,393,592	(217,855)	95.3	32,422.8
<b>Total Restricted and Assigned FB</b>	<b>9,718,948</b>	<b>12,178,503</b>	<b>2,459,555</b>	<b>125.3</b>	<b>256.0</b>
<b>Unassigned Fund Balance</b>					
890: Unassigned Fund Balance	0	4,227,223	4,227,223	100.0	100.0
891: Unassigned for Minimum FB Policy	18,578,476	17,998,409	(580,067)	96.9	95.1
<b>Total Beginning Fund Balance</b>	<b>33,258,527</b>	<b>39,945,306</b>	<b>6,686,779</b>	<b>120.1</b>	<b>117.7</b>
<b>Revenue</b>					
1 - Local Taxes	57,979,526	20,002,297	(37,977,229)	34.5	64.9
2 - Local Non-Tax	10,135,254	3,741,951	(6,393,303)	36.9	53.1
3 - State - General Purpose	269,452,579	130,878,112	(138,574,467)	48.6	52.7
4 - State - Special Purpose	90,513,340	38,128,077	(52,385,263)	42.1	43.5
5 - Federal - General Purpose	464,081	147,393	(316,688)	31.8	29.2
6 - Federal - Special Purpose	37,718,385	16,682,298	(21,036,087)	44.2	40.6
7 - Revenue from other Districts	1,885,009	1,125,362	(759,648)	59.7	72.0
8 - Revenue from other Agencies	2,643,412	625,077	(2,018,335)	23.6	9.1
9 - Other Financing Sources	2,000,000	76,712	(1,923,288)	3.8	1.5
<b>Total Revenue</b>	<b>472,791,586</b>	<b>211,407,278</b>	<b>(261,384,308)</b>	<b>44.7</b>	<b>51.2</b>
<b>Total Resources Available</b>	<b>506,050,113</b>	<b>251,352,584</b>	<b>(254,697,529)</b>	<b>49.7</b>	<b>55.0</b>

**Uses of Resources**

**Expenditures**

Run Date: May 15, 2020

Run Time: 8:29 am

Report ID: TS158.v5

**TACOMA SCHOOL DISTRICT NO. 10**  
**Income Statement and Changes in Fund Balance**  
**General Fund As Of: February 29, 2020**

	<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>					
01: Basic Education	247,742,825	123,339,625	124,403,200	49.8	48.9
02: Basic Education - ALE	350,840	285,551	65,289	81.4	41.1
03: Basic Education-1418 Open	2,913,774	1,124,777	1,788,997	38.6	39.1
21: Special Education, State	56,240,062	28,717,870	27,522,192	51.1	55.7
22: SPED Infants & Tod - State	2,251,585	507,151	1,744,434	22.5	7.7
24: Special Education, Federal	7,288,801	3,556,658	3,732,143	48.8	59.6
31: Career & Tech Ed, State	13,931,036	6,795,483	7,135,553	48.8	45.5
34: Middle School CTE	2,734,290	1,397,320	1,336,970	51.1	40.7
38: Career & Tech Ed, Federal	244,318	150,133	94,185	61.4	42.1
51: Disadvantaged, Federal	10,531,965	5,195,984	5,335,981	49.3	44.2
52: School Improvement, Federal	1,680,842	854,298	826,544	50.8	53.5
55: Learning Assistance Prog,	15,658,265	6,880,328	8,777,937	43.9	44.8
56: State Institutions, Ctrs &	402,021	184,073	217,948	45.8	46.8
57: NegleCTEd & Delinquent	125,382	69,020	56,362	55.0	55.4
58: Special & Pilot Programs	2,374,525	188,290	2,186,235	7.9	12.1
61: Head Start, Federal	5,567,224	3,074,496	2,492,728	55.2	49.6
64: Limited English Proficienc	387,646	228,728	158,918	59.0	48.3
65: Transitional Bilingual, St	6,762,191	3,115,737	3,646,454	46.1	49.5
68: Indian Education, Federal	308,502	159,704	148,798	51.8	50.3
69: Other Compensatory Program	28,516	11,617	16,899	40.7	100.0
73: Summer School	64,906	4,389	60,517	6.8	10.9
74: Highly Capable, State	736,154	262,058	474,096	35.6	31.5
79: Other Instructional Pgms	14,554,107	3,620,114	10,933,993	24.9	22.0
88: Child Care	0	9,909	(9,909)	100.0	100.0
89: Community Services	927,748	421,818	505,930	45.5	71.2
97: District-Wide Support	62,221,019	33,702,471	28,518,548	54.2	49.6
98: Nutrition Svcs	11,853,850	7,996,598	3,857,252	67.5	60.0
99: Pupil Transportation	14,098,411	7,934,250	6,164,161	56.3	43.0
<b>Total Expenditures</b>	<b>481,980,805</b>	<b>239,788,450</b>	<b>242,192,355</b>	<b>49.8</b>	<b>48.3</b>
<b>Total Uses of Resources</b>	<b>481,980,805</b>	<b>239,788,450</b>	<b>242,192,355</b>	<b>49.8</b>	<b>48.3</b>
<b>Ending Fund Balance</b>	<b>24,069,308</b>	<b>11,564,134</b>	<b>-12,505,174</b>	<b>48.0</b>	<b>175.1</b>
840: Nonspendable - Inventory & Prepaid Items	3,747,472	4,333,231	585,759	115.6	100.0
870: Committed to Contingencies	1,000,000	1,000,000	0	100.0	100.0
820: Assigned to Encumbrances	213,631	207,939	(5,692)	97.3	15.7

Run Date: May 15, 2020

Run Time: 8:29 am

Report ID: TS158.v5

**TACOMA SCHOOL DISTRICT NO. 10**  
**Income Statement and Changes in Fund Balance**  
**General Fund As Of: February 29, 2020**

	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>Total Debt and Fiscal Management</b>	<b>4,961,103</b>	<b>5,541,170</b>	<b>580,067</b>	<b>111.7</b>	<b>82.8</b>
821: Restricted for Carryover	0	2,084,993	2,084,993	100.0	100.0
830: Restricted for Debt Service	197,840	323,798	125,958	163.7	131.0
866: Assigned to Carryover	0	2,218,341	2,218,341	100.0	100.0
868: Assigned to C&I	0	3,157,779	3,157,779	100.0	100.0
875: Assigned to Future Operations	331,889	4,393,592	4,061,703	1,323.8	301.2
<b>Total Restricted and Assigned FB</b>	<b>529,729</b>	<b>12,178,503</b>	<b>11,648,774</b>	<b>2,299.0</b>	<b>429.0</b>
890: Unassigned Fund Balance	0	(24,153,949)	(24,153,949)	100.0	100.0
891: Unassigned for Minimum FB Policy	18,578,476	17,998,409	(580,067)	96.9	95.1
<b>Total Fund Balance</b>	<b>24,069,308</b>	<b>11,564,134</b>	<b>(12,505,174)</b>	<b>48.0</b>	<b>175.1</b>

**Run Date:** May 15, 2020  
**Run Time:** 8:30 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, 2020**

<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	59,933,957	39,113,970	(20,819,987)	65.3	57,979,526	20,002,297	(37,977,229)	34.5
13000: Sale Of Tax Title Property	1,941	0	(1,941)	0.0	0	0	0	100.0
19000: Other Local Taxes	340,131	0	(340,131)	0.0	0	0	0	100.0
<b>1 - Local Taxes</b>	<b>60,276,029</b>	<b>39,113,970</b>	<b>(21,162,059)</b>	<b>64.9</b>	<b>57,979,526</b>	<b>20,002,297</b>	<b>(37,977,229)</b>	<b>34.5</b>
<b>2 - Local Non-Tax</b>								
21000: Tuition & Fees - Unassigned	570,418	792,574	222,156	138.9	728,646	701,742	(26,904)	96.3
21010: Regular Student Fees	30,000	10,686	(19,314)	35.6	970,000	9,325	(960,675)	1.0
21020: ALE Student Fees	0	325	325	100.0	0	550	550	100.0
21800: Convenience Fee	30,000	23,852	(6,149)	79.5	40,000	27,666	(12,334)	69.2
22000: Sales of Goods, Supplies, & Svcs	15,000	12,101	(2,899)	80.7	7,000	28,478	21,478	406.8
22010: Sale of Supplies & Svcs - FR 1	180,000	43,834	(136,166)	24.4	162,000	79,020	(82,980)	48.8
22020: Sale of Supplies & Svcs - FR 2	35,000	37,421	2,421	106.9	68,000	6,895	(61,105)	10.1
22030: Sale of Supplies & Svcs-Schools	0	100	100	100.0	0	250	250	100.0
22040: Sale of Recoverable Items	80,000	70,185	(9,815)	87.7	80,000	52,837	(27,163)	66.0
22050: Sale of Supplies & Svcs - Trip 1	120,000	67,873	(52,127)	56.6	90,000	32,802	(57,198)	36.4
22060: Sale of Supplies & Svcs - Trip 2	100,000	31,721	(68,279)	31.7	55,000	54,597	(403)	99.3
22100: Other Storeroom Sales	5,000	1,705	(3,295)	34.1	2,500	857	(1,643)	34.3
22200: Copy Center Reimbursements	60,000	28,052	(31,948)	46.8	40,000	24,999	(15,001)	62.5
22310: CTE Sales of Goods, Supplies & Svcs	40,000	21,770	(18,230)	54.4	40,000	20,763	(19,237)	51.9
22910: Nutrition Service Sales	1,701,567	1,031,007	(670,560)	60.6	1,766,489	1,267,343	(499,146)	71.7
22940: NS Sales - Special Events	12,954	1,881	(11,073)	14.5	3,552	5,808	2,256	163.5
22960: NS Sales - Breakfast	140,141	109,036	(31,105)	77.8	157,339	153,299	(4,040)	97.4
22981: NS Convenience Fees	40,133	0	(40,133)	0.0	42,512	0	(42,512)	0.0
22990: School Bus Revenue	0	3,870	3,870	100.0	0	2,800	2,800	100.0
23000: Investment Earnings	325,000	503,586	178,586	154.9	1,000,000	221,865	(778,135)	22.2
25000: Gifts, Grants, & Donations (Local)	300,000	126,883	(173,117)	42.3	350,000	147,707	(202,293)	42.2
26000: Fines & Damages	70,000	65,397	(4,603)	93.4	130,000	8,214	(121,786)	6.3
27000: Rentals & Leases	300,000	185,371	(114,629)	61.8	500,000	177,449	(322,551)	35.5
27020: Facility Use - Utility Surcharge	85,750	9,506	(76,244)	11.1	85,750	8,383	(77,367)	9.8
27030: Facility Use - Custodial Labor	251,350	113,526	(137,824)	45.2	251,350	92,971	(158,380)	37.0
27040: Facility Use - Field/Stadium Maint	13,600	1,210	(12,390)	8.9	13,600	7,644	(5,956)	56.2
27050: Facility Use - Security	0	0	0	100.0	0	495	495	100.0
27060: Facility Use - Theater Tech	29,000	16,538	(12,463)	57.0	29,000	16,033	(12,968)	55.3
28000: Insurance Recoveries	125,000	245,239	120,239	196.2	250,000	228,436	(21,564)	91.4
29000: Local Support Non Tax-Unassigned	1,002,000	426,398	(575,602)	42.6	1,255,516	173,869	(1,081,647)	13.8
29001: Procurement Card Rebates	500,000	61,693	(438,307)	12.3	500,000	58,938	(441,062)	11.8

**Run Date:** May 15, 2020  
**Run Time:** 8:30 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, 2020**

<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	3,383	3,383	100.0	0	275	275	100.0
29060: Timber Sales	0	0	0	100.0	0	87,660	87,660	100.0
29070: CPF Indirect	1,400,000	0	(1,400,000)	0.0	1,400,000	0	(1,400,000)	0.0
29100: E-Rate Discount	0	0	0	100.0	0	0	0	100.0
29220: Advertising Commissions	50,000	0	(50,000)	0.0	50,000	0	(50,000)	0.0
29230: Photography Commissions	70,000	38,180	(31,820)	54.5	60,000	39,287	(20,713)	65.5
29240: Vending-Beverage Commissions	1,000	829	(171)	82.9	1,000	217	(783)	21.7
29250: Vending-Food Commissions	1,000	347	(653)	34.7	1,000	97	(903)	9.7
29260: Other Commissions/Rebates	5,000	0	(5,000)	0.0	5,000	2,380	(2,620)	47.6
<b>2 - Local Non-Tax</b>	7,688,913	4,086,077	(3,602,836)	53.1	10,135,254	3,741,951	(6,393,303)	36.9
<b>3 - State - General Purpose</b>								
31000: Apportionment	254,250,053	134,602,751	(119,647,302)	52.9	259,379,576	126,381,127	(132,998,449)	48.7
31210: Apportionment - Special Ed	8,272,727	4,372,786	(3,899,941)	52.9	8,701,781	4,403,612	(4,298,169)	50.6
33000: Local Effort Assistance	7,210,055	3,185,714	(4,024,341)	44.2	1,371,222	93,373	(1,277,849)	6.8
36000: State Forests	0	266	266	100.0	0	0	0	100.0
<b>3 - State - General Purpose</b>	269,732,835	142,161,517	(127,571,318)	52.7	269,452,579	130,878,112	(138,574,467)	48.6
<b>4 - State - Special Purpose</b>								
41000: Special Purpose - Unassigned	6,500,000	0	(6,500,000)	0.0	6,500,000	0	(6,500,000)	0.0
41210: Special Education	36,179,991	18,254,010	(17,925,981)	50.5	41,784,107	19,015,408	(22,768,699)	45.5
41220: SPED Infants & Toddlers - State	1,924,767	1,289,115	(635,652)	67.0	2,364,164	1,150,078	(1,214,086)	48.6
41550: Learning Assistance	15,839,516	8,020,407	(7,819,109)	50.6	16,506,944	7,656,036	(8,850,908)	46.4
41560: State Institutions, Centers, and Homes - I	585,645	161,697	(423,948)	27.6	420,916	139,763	(281,154)	33.2
41580: Special & Pilot Programs	2,900,708	323,548	(2,577,160)	11.2	2,382,433	113,497	(2,268,936)	4.8
41650: Transitional Bilingual	4,730,311	0	(4,730,311)	0.0	5,021,823	2,590,391	(2,431,432)	51.6
41740: Highly Capable	819,533	416,232	(403,301)	50.8	854,159	418,816	(435,343)	49.0
41980: School Nutrition Services	206,442	109,001	(97,441)	52.8	190,439	115,885	(74,554)	60.9
41990: Transportation - Operations	13,829,452	7,795,881	(6,033,571)	56.4	14,488,355	6,928,204	(7,560,151)	47.8
<b>4 - State - Special Purpose</b>	83,516,365	36,369,891	(47,146,474)	43.5	90,513,340	38,128,077	(52,385,263)	42.1
<b>5 - Federal - General Purpose</b>								
52000: Direct Federal Revenue - Unassigned	445,022	129,808	(315,214)	29.2	464,081	147,393	(316,688)	31.8
55000: Federal Forests	0	0	0	100.0	0	0	0	100.0
<b>5 - Federal - General Purpose</b>	445,022	129,808	(315,214)	29.2	464,081	147,393	(316,688)	31.8

**Run Date:** May 15, 2020  
**Run Time:** 8:30 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, 2020**

<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>6 - Federal - Special Purpose</b>								
61000: Special Purpose - OSPI Unassigned	12,000	0	(12,000)	0.0	12,000	0	(12,000)	0.0
61240: Special Ed - Supplemental	7,509,213	3,449,546	(4,059,667)	45.9	7,640,670	2,871,453	(4,769,217)	37.6
61380: CTE - Carl Perkins Grant	257,560	98,548	(159,012)	38.3	257,560	73,661	(183,899)	28.6
61510: Disadvantaged - Title IA	11,928,902	4,369,695	(7,559,207)	36.6	11,102,797	4,545,549	(6,557,248)	40.9
61520: School Improvement - TII, IV, V & VI	1,988,687	832,678	(1,156,009)	41.9	1,771,944	854,394	(917,550)	48.2
61570: Institutions - Neglected & Delinquent	122,387	56,097	(66,290)	45.8	132,178	55,165	(77,013)	41.7
61640: Limited English Proficiency	410,327	121,875	(288,452)	29.7	408,656	212,599	(196,057)	52.0
61880: Child Care - Federal	0	7,051	7,051	100.0	0	65,428	65,428	100.0
61890: Other Community Services	117,000	3,758	(113,242)	3.2	117,000	0	(117,000)	0.0
61910: Regular Lunch Reimbursement	168,771	91,664	(77,107)	54.3	182,001	103,526	(78,475)	56.9
61920: Reduced Price Lunch Reimbursement	679,482	364,562	(314,920)	53.7	714,624	420,309	(294,315)	58.8
61930: Free Lunch Reimbursement	5,955,726	2,737,396	(3,218,330)	46.0	5,845,181	2,769,399	(3,075,782)	47.4
61940: Certified Lunch Reimbursement	159,766	73,373	(86,393)	45.9	135,536	87,193	(48,343)	64.3
61950: Regular Breakfast Reimbursement	24,008	17,424	(6,584)	72.6	28,016	20,966	(7,050)	74.8
61960: Reduced Price Breakfast Reimbursement	172,898	89,268	(83,630)	51.6	174,395	109,867	(64,528)	63.0
61970: Free Breakfast Reimbursement	1,858,845	856,645	(1,002,200)	46.1	1,834,803	871,558	(963,245)	47.5
61980: Free Snack Reimbursement	55,777	28,114	(27,663)	50.4	47,708	17,413	(30,295)	36.5
61990: Fresh Fruit & Vegetable Reimbursement	85,909	32,793	(53,116)	38.2	73,056	0	(73,056)	0.0
62610: Head Start	6,151,783	2,036,601	(4,115,182)	33.1	6,151,783	2,841,050	(3,310,733)	46.2
62680: Indian Education - ED	181,765	68,970	(112,795)	37.9	184,144	84,215	(99,929)	45.7
63100: Medicaid Administrative Match	0	0	0	100.0	0	(10,337)	(10,337)	100.0
63210: SPED Medicaid Match	0	75,378	75,378	100.0	0	94,327	94,327	100.0
69980: USDA Commodities	918,736	329,649	(589,087)	35.9	904,333	594,566	(309,767)	65.7
<b>6 - Federal - Special Purpose</b>	38,759,542	15,741,085	(23,018,457)	40.6	37,718,385	16,682,298	(21,036,087)	44.2
<b>7 - Revenue from other Districts</b>								
71210: Special Education	1,885,009	1,358,067	(526,942)	72.0	1,885,009	1,125,362	(759,648)	59.7
71990: Special Ed Transportation to and from out	0	0	0	100.0	0	0	0	100.0
<b>7 - Revenue from other Districts</b>	1,885,009	1,358,067	(526,942)	72.0	1,885,009	1,125,362	(759,648)	59.7
<b>8 - Revenue from other Agencies</b>								
81000: Governmental Entities	0	5,139	5,139	100.0	0	235,562	235,562	100.0
82000: Private Foundations Revenue	1,178,898	36,161	(1,142,737)	3.1	1,165,434	33,814	(1,131,620)	2.9
85000: Educational Service Districts	1,477,978	199,216	(1,278,762)	13.5	1,477,978	355,701	(1,122,277)	24.1
<b>8 - Revenue from other Agencies</b>	2,656,876	240,516	(2,416,360)	9.1	2,643,412	625,077	(2,018,335)	23.6

**Run Date:** May 15, 2020  
**Run Time:** 8:30 am  
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**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Revenue by State and District Account w/% Received**  
**General Fund As Of: February 29, 2020**

State Account  
District Account

**9 - Other Financing Sources**

93000: Sale of Equipment  
 99000: Operating Transfers

**9 - Other Financing Sources**

**District Total**

<u>Prior Year Adopted Budget</u>	<u>Prior Year Year to Date Actual</u>	<u>Over Budget (Under)</u>	<u>% Received</u>	<u>Current Year Adopted Budget</u>	<u>Current Year Year to Date Actual</u>	<u>Over Budget (Under)</u>	<u>% Received</u>
0	30,166	30,166	100.0	0	76,712	76,712	100.0
2,000,000	0	(2,000,000)	0.0	2,000,000	0	(2,000,000)	0.0
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2,000,000	30,166	(1,969,834)	1.5	2,000,000	76,712	(1,923,288)	3.8
<u>466,960,591</u>	<u>239,231,097</u>	<u>(227,729,494)</u>	<u>51.2</u>	<u>472,791,586</u>	<u>211,407,278</u>	<u>(261,384,308)</u>	<u>44.7</u>



Run Date: June 12, 2020

Run Time: 1:16 pm

Report ID:TS152.v3

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Expenditures by Program w/Encumbrances**  
**General Fund As Of: February 29, 2020**

<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	194,168,812	191,577,956	16,414,260	98,165,454	91,939,270	1,473,233	99.2
01007: Basic Education - One Time	6,838,389	6,838,389	509,946	3,434,632	3,060,964	342,793	95.0
01011: Basic Education Enrichment	18,730,276	19,019,567	1,332,270	8,836,880	7,700,220	2,482,466	86.9
01030: BE Attendance BECCA	0	46,059	5,973	10,395	931	34,733	24.6
01040: BE Building Contributions	0	465,139	17,840	77,462	36,062	351,615	24.4
01050: BE Kindergarten Contributions	0	25,957	1,576	10,389	775	14,794	43.0
01065: BE Trans Bilingual Enrichment	69,209	1,910	17,351	107,722	100,151	(205,963)	10,883.4
01079: BE Categorical Carryover	319,919	319,919	0	0	0	319,919	0.0
01210: BE Fund Balance Special Ed	238,024	238,024	22,235	122,692	121,824	(6,492)	102.7
01240: BE SPED Peer Review Pool	85,000	85,000	0	(1)	0	85,001	0.0
01250: BE Campus Security	2,388,983	2,388,983	291,579	1,286,974	1,115,331	(13,321)	100.6
01280: BE HS Graduation	51,000	51,000	841	2,960	20,378	27,662	45.8
01281: BE HS Graduation Enrichment	27,000	27,000	0	0	0	27,000	0.0
01310: BE Para Coverage	5,000	5,000	0	1,854	0	3,146	37.1
01320: BE Peer Review Pool	75,000	75,000	0	0	0	75,000	0.0
01430: BE Instructional	34,322	34,322	100	14,181	0	20,141	41.3
01440: BE - Non-Instructional	172,383	172,383	7,233	49,609	40,180	82,594	52.1
01470: BE High Needs Support	0	0	0	9,483	0	(9,483)	100.0
01480: BE Strategic Goals/Initiatives	237,894	224,894	783	(25,842)	55,780	194,956	13.3
01650: BE Special Programs	0	0	(6,550)	(6,535)	0	6,535	100.0
01651: BE Special Programs Enrichment	1,714,669	1,714,669	95,307	572,441	574,353	567,875	66.9
01657: BE Special Programs - One Time	236,350	286,350	10,663	120,627	60,250	105,473	63.2
01660: BE Next Move	0	0	69	1,958	61	(2,019)	100.0
01701: BE OP OT Relief Pool	95,000	123,731	62	159,489	0	(35,758)	128.9
01880: BE Partner Schools	9,793,699	9,853,203	955,149	4,951,254	5,041,021	(139,072)	101.4
01881: BE Partner Schools Enrichment	941,587	941,587	66,742	385,268	399,482	156,837	83.3
01901: BE Running Start	2,368,467	2,380,411	37,299	870,830	1,462,170	47,411	98.0
01905: BE Int'l Baccalaureate	713,422	696,718	49,134	375,994	252,470	68,253	90.2
01915: BE Bargained Enhancement 5-10	1,360,548	1,360,548	12,156	53,757	14,540	1,292,251	5.0
01940: BE MS Athletic Reserve	0	297,379	0	0	0	297,379	0.0
01990: BE Curriculum & Instruction	4,068,238	4,067,196	306,723	872,209	290,095	2,904,892	28.6
01991: BE Curriculum & Instruction 1x	3,009,634	3,157,799	0	2,877,487	117,005	163,308	94.8
01993: BE Curriculum & Inst Enrichmen	0	0	682	1	1,380	(1,380)	100.0
<b>Total 01: Basic Education</b>	<b>247,742,825</b>	<b>246,476,093</b>	<b>20,149,422</b>	<b>123,339,625</b>	<b>112,404,693</b>	<b>10,731,776</b>	<b>95.6</b>

Run Date: June 12, 2020

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**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Expenditures by Program w/Encumbrances**  
**General Fund As Of: February 29, 2020**

<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>02: Basic Education - ALE</b>							
02000: BE Alternative Learning Exp	350,840	350,840	44,500	285,551	360,830	(295,541)	184.2
<b>Total 02: Basic Education - ALE</b>	<b>350,840</b>	<b>350,840</b>	<b>44,500</b>	<b>285,551</b>	<b>360,830</b>	<b>(295,541)</b>	<b>184.2</b>
<b>03: Basic Education-1418 Open</b>							
03000: Basic Ed - 1418 Open Doors	2,913,774	2,922,957	171,070	1,124,777	1,767,413	30,767	98.9
<b>Total 03: Basic Education-1418 Open</b>	<b>2,913,774</b>	<b>2,922,957</b>	<b>171,070</b>	<b>1,124,777</b>	<b>1,767,413</b>	<b>30,767</b>	<b>98.9</b>
<b>21: Special Education, State</b>							
21000: Special Education - State	49,828,810	45,816,858	1,914,692	22,310,174	10,553,821	12,952,863	71.7
21011: Special Education Enrichment	5,000,000	5,000,000	519,863	2,090,309	3,031,064	(121,373)	102.4
21510: SPED - PreSchool	0	4,011,952	294,978	1,570,535	1,617,081	824,335	79.5
21560: SPED - State Safety Net	1,403,252	1,403,252	122	551,999	0	851,253	39.3
21600: Special Ed State - Elem. Ed.	0	0	1,345,764	1,345,764	7,859,910	(9,205,674)	100.0
21660: SPED State Safety Net Elem Ed	0	0	25,821	25,821	144,239	(170,060)	100.0
21700: Special Ed State - Sec. Ed.	0	0	658,263	658,263	3,913,186	(4,571,450)	100.0
21720: SPED - District Settlement	8,000	8,000	0	0	0	8,000	0.0
21760: SPED State Safety Net Sec. Ed	0	0	96,223	96,223	465,248	(561,471)	100.0
21800: Special Ed State - CBT	0	0	68,780	68,780	396,549	(465,329)	100.0
21900: SPED Work Training	0	2,237	0	0	0	2,237	0.0
<b>Total 21: Special Education, State</b>	<b>56,240,062</b>	<b>56,242,299</b>	<b>4,924,506</b>	<b>28,717,870</b>	<b>27,981,098</b>	<b>(456,668)</b>	<b>100.8</b>
<b>22: SPED Infants &amp; Tod - State</b>							
22000: SPED Infants & Toddlers-State	2,251,585	2,251,585	254,404	507,151	1,694,337	50,097	97.8
<b>Total 22: SPED Infants &amp; Tod - State</b>	<b>2,251,585</b>	<b>2,251,585</b>	<b>254,404</b>	<b>507,151</b>	<b>1,694,337</b>	<b>50,097</b>	<b>97.8</b>
<b>24: Special Education, Federal</b>							
24500: SPED IDEAB Flow Thru 19-20	6,271,899	6,272,381	1,969	2,554,343	9,619	3,708,419	40.9
24509: SPED IDEAB Flow Thru 18-19	0	0	(458)	47,498	0	(47,498)	100.0
24510: SPED IDEAB Preschool 19-20	220,154	220,154	19,645	116,481	109,851	(6,178)	102.8
24519: SPED IDEAB Preschool 18-19	0	0	0	1,557	0	(1,557)	100.0
24560: SPED Safety Net 19-20	796,748	796,748	0	184,053	0	612,695	23.1
24569: SPED Safety Net 18-19	0	0	0	85,336	0	(85,336)	100.0
24660: SPED Safety Net - Elem. Ed.	0	0	24,763	24,763	134,010	(158,773)	100.0
24700: SPED IDEAB Flow Thru - Sec Ed	0	0	513,068	513,068	2,961,085	(3,474,153)	100.0
24760: SPED Safety Net - Secondary Ed	0	0	18,474	18,474	106,198	(124,672)	100.0
24860: SPED Safety Net - CBT	0	0	11,086	11,086	62,645	(73,731)	100.0
<b>Total 24: Special Education, Federal</b>	<b>7,288,801</b>	<b>7,289,283</b>	<b>588,547</b>	<b>3,556,658</b>	<b>3,383,408</b>	<b>349,217</b>	<b>95.2</b>
<b>31: Career &amp; Tech Ed, State</b>							

Run Date: June 12, 2020

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**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Expenditures by Program w/Encumbrances**  
**General Fund As Of: February 29, 2020**

<u>Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Current Month</u>	<u>Current Year Year to Date</u>	<u>Encumbrance</u>	<u>Unspent / Unencumbered</u>	<u>Percent Expended</u>
<b>31: Career &amp; Tech Ed, State</b>							
31000: CTE Technical Support	170,126	170,126	8,028	28,215	46,883	95,027	44.1
31011: CTE Support - Enrichment	38,095	38,095	0	0	0	38,095	0.0
31200: CTE JROTC	553,813	553,813	53,519	305,070	279,917	(31,174)	105.6
31510: CTE Administration	2,948,199	2,880,312	175,674	993,693	1,107,486	779,133	72.9
31600: CTE Agriculture & Science	512,255	512,255	40,605	243,830	222,919	45,507	91.1
31605: CTE Lincoln Tree Farm Harvest	0	0	2,087	4,622	88,550	(93,171)	100.0
31610: CTE Business Education	1,517,915	1,517,915	135,772	807,908	782,290	(72,284)	104.8
31620: CTE Marketing Education	288,223	288,223	25,996	150,209	139,970	(1,956)	100.7
31630: CTE Diversified Occupations	779,032	779,032	81,352	446,143	374,694	(41,805)	105.4
31640: CTE Trade & Industry	1,925,917	1,926,917	168,556	1,070,341	935,450	(78,875)	104.1
31650: CTE Family & Consumer Science	1,222,362	1,222,362	113,376	677,716	616,945	(72,299)	105.9
31660: CTE Next Move	211,464	211,464	15,905	98,761	93,417	19,286	90.9
31670: CTE Technology	825,623	893,510	89,392	476,730	428,235	(11,455)	101.3
31680: CTE Health Occupations	698,953	698,953	66,402	394,879	475,299	(171,225)	124.5
31710: CTE Career Guidance	359,766	359,766	27,976	169,957	159,790	30,019	91.7
31880: CTE Partner School	1,567,664	1,567,664	131,157	788,987	749,891	28,786	98.2
31901: CTE Running Start	129,750	129,750	5,079	47,999	95,001	(13,250)	110.2
31902: CTE Open Doors	181,879	181,879	0	90,423	91,377	79	100.0
<b>Total 31: Career &amp; Tech Ed, State</b>	<b>13,931,036</b>	<b>13,932,036</b>	<b>1,140,876</b>	<b>6,795,483</b>	<b>6,688,114</b>	<b>448,438</b>	<b>96.8</b>
<b>34: Middle School CTE</b>							
34500: CTE Middle School	2,734,290	2,967,307	257,994	1,397,320	1,357,907	212,079	92.9
<b>Total 34: Middle School CTE</b>	<b>2,734,290</b>	<b>2,967,307</b>	<b>257,994</b>	<b>1,397,320</b>	<b>1,357,907</b>	<b>212,079</b>	<b>92.9</b>
<b>38: Career &amp; Tech Ed, Federal</b>							
38500: CTE Perkins Grant 19-20	244,318	244,318	40,360	150,133	80,088	14,096	94.2
<b>Total 38: Career &amp; Tech Ed, Federal</b>	<b>244,318</b>	<b>244,318</b>	<b>40,360</b>	<b>150,133</b>	<b>80,088</b>	<b>14,096</b>	<b>94.2</b>
<b>51: Disadvantaged, Federal</b>							
51200: OSSI Targeted/Comprehensive	483,780	483,687	44,256	164,933	66,596	252,158	47.9
51209: OSSI Targeted/Comprehensive	0	0	0	(92)	484	(392)	100.0
51409: T1 SIG Cohort III Yr 5 18-19	0	0	0	28,829	5,334	(34,163)	100.0
51500: T1-A Disadvantaged 19-20	9,897,779	10,009,596	809,394	4,841,183	4,521,976	646,437	93.5
51509: T1-A Disadvantaged 18-19	0	0	371	96,265	0	(96,265)	100.0
51520: ESEA Distinguished Sch. Award	0	10,000	0	0	0	10,000	0.0
51530: T10-C Homeless Ed 19-20	52,172	52,173	4,148	19,699	24,401	8,073	84.5
51539: T10-C Homeless Ed 18-19	0	0	0	367	0	(367)	100.0

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**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Expenditures by Program w/Encumbrances**  
**General Fund As Of: February 29, 2020**

<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>51: Disadvantaged, Federal</b>							
51600: T1-D Neglect & Delinqnt 19-20	98,234	89,686	16,134	46,251	38,547	4,888	94.5
51609: T1-D Neglect & Delinqnt 18-19	0	0	(13,860)	(1,451)	1,451	0	100.0
<b>Total 51: Disadvantaged, Federal</b>	<b>10,531,965</b>	<b>10,645,142</b>	<b>860,443</b>	<b>5,195,984</b>	<b>4,658,789</b>	<b>790,369</b>	<b>92.6</b>
<b>52: School Improvement, Federa</b>							
52420: Title IV - Part A	671,421	754,175	49,671	288,285	292,254	173,636	77.0
52429: Title IV - Part A	0	0	0	7,952	0	(7,952)	100.0
52470: T2-A Teacher Quality 19-20	1,009,421	1,011,915	(4,225)	558,061	484,422	(30,568)	103.0
<b>Total 52: School Improvement, Federa</b>	<b>1,680,842</b>	<b>1,766,090</b>	<b>45,446</b>	<b>854,298</b>	<b>776,676</b>	<b>135,116</b>	<b>92.3</b>
<b>55: Learning Assistance Prog,</b>							
55500: Learning Assistance Program	9,289,559	9,576,883	673,148	4,099,061	3,944,618	1,533,204	84.0
55501: Learning Assistance Co-Teach	1,109,919	1,109,919	99,897	573,273	535,028	1,618	99.9
55520: LAP High Poverty	4,173,520	4,713,851	298,700	1,648,201	1,491,888	1,573,762	66.6
55521: LAP High Poverty Co-Teach	1,085,267	1,085,267	90,439	559,794	523,599	1,875	99.8
<b>Total 55: Learning Assistance Prog,</b>	<b>15,658,265</b>	<b>16,485,920</b>	<b>1,162,184</b>	<b>6,880,328</b>	<b>6,495,133</b>	<b>3,110,459</b>	<b>81.1</b>
<b>56: State Institutions, Ctrs &amp;</b>							
56007: Remann Hall - One Time	0	0	0	183	0	(183)	100.0
56510: Remann Hall	402,021	402,021	31,041	183,890	162,274	55,856	86.1
<b>Total 56: State Institutions, Ctrs &amp;</b>	<b>402,021</b>	<b>402,021</b>	<b>31,041</b>	<b>184,073</b>	<b>162,274</b>	<b>55,673</b>	<b>86.2</b>
<b>57: NegleCTEd &amp; Delinquent</b>							
57510: T1-D Neglect/Delinquent 19-20	125,382	179,636	16,476	67,911	64,829	46,896	73.9
57519: T1-D Neglect/Delinquent 18-19	0	0	(147)	1,109	(14)	(1,095)	100.0
<b>Total 57: NegleCTEd &amp; Delinquent</b>	<b>125,382</b>	<b>179,636</b>	<b>16,328</b>	<b>69,020</b>	<b>64,815</b>	<b>45,800</b>	<b>74.5</b>
<b>58: Special &amp; Pilot Programs</b>							
58020: Collection of Evidence	25,000	58,603	0	6,060	0	52,543	10.3
58079: Certification Bonus	2,219,433	2,219,433	0	0	0	2,219,433	0.0
58160: Homeless Student Stability 20	75,887	0	0	0	0	0	100.0
58169: Homeless Student Stability 19	0	0	0	369	0	(369)	100.0
58250: Computer Science and Education	0	10,561	0	0	9,206	1,355	87.2
58260: WaKIDS Training	0	9,010	7,589	8,499	0	511	94.3
58280: High Demand Career & Tech Ed.	0	15,000	0	0	16,847	(1,847)	112.3
58290: Media Literacy Grants	0	4,673	0	0	0	4,673	0.0
58310: Beg Ed Support Team 19-20	0	291,207	25,010	85,905	131,401	73,901	74.6
58319: Beg Ed Support Team 18-19	0	0	0	1,389	0	(1,389)	100.0
58320: STEM Lighthouse Schools	0	18,692	0	0	17,694	998	94.7

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**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Expenditures by Program w/Encumbrances**  
**General Fund As Of: February 29, 2020**

<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>							
58350: K-12 Dual Language Grant Progr	0	28,038	80	8,816	6,201	13,021	53.6
58360: Construction Program-CORE PLUS	0	10,000	0	0	6,447	3,553	64.5
58650: Admin Intern Program 19-20	0	17,120	1,545	6,199	923	9,998	41.6
58660: Recruiting Wash Teachers 19-20	0	21,250	3,146	7,746	5,472	8,032	62.2
58670: WA 1st Robotics Competition 20	0	18,692	0	6,000	1,286	11,406	39.0
58690: WA FIRST- FIRST Tech Challenge	0	16,824	1,984	2,409	4,053	10,363	38.4
58720: Advanced Placement Computer 20	0	7,477	0	30	5,221	2,226	70.2
58730: OSSI District Grant	0	299,066	0	0	615,543	(316,477)	205.8
58750: OSSI Targeted/Comprehensive	54,205	54,207	2,044	13,351	1,000	39,855	26.5
58759: OSSI Targeted/Comprehensive	0	0	0	(5)	0	5	100.0
58770: TPEP Teacher Training 19-20	0	109,415	27,447	41,522	33,156	34,737	68.3
<b>Total 58: Special &amp; Pilot Programs</b>	<b>2,374,525</b>	<b>3,209,268</b>	<b>68,846</b>	<b>188,290</b>	<b>854,449</b>	<b>2,166,528</b>	<b>32.5</b>
<b>61: Head Start, Federal</b>							
61510: Head Start Regular 19-20	5,501,094	5,598,463	526,194	1,544,274	2,537,877	1,516,312	72.9
61520: Head Start Training 19-20	66,130	66,130	442	9,504	5,973	50,654	23.4
61549: Head Start Extension - Regular	0	1,625,682	2,120	1,502,764	112,962	9,955	99.4
61559: Head Start Extension-Training	0	22,043	0	17,954	208	3,881	82.4
<b>Total 61: Head Start, Federal</b>	<b>5,567,224</b>	<b>7,312,318</b>	<b>528,756</b>	<b>3,074,496</b>	<b>2,657,019</b>	<b>1,580,803</b>	<b>78.4</b>
<b>64: Limited English Proficienc</b>							
64500: Limited English 19-20	387,646	406,792	27,027	228,728	149,463	28,601	93.0
<b>Total 64: Limited English Proficienc</b>	<b>387,646</b>	<b>406,792</b>	<b>27,027</b>	<b>228,728</b>	<b>149,463</b>	<b>28,601</b>	<b>93.0</b>
<b>65: Transitional Bilingual, St</b>							
01065: BE Trans Bilingual Enrichment	2,434,153	2,481,497	185,696	1,121,526	1,097,488	262,483	89.4
65000: Transitional Bilingual	4,328,038	4,328,038	348,016	1,994,211	1,784,199	549,628	87.3
<b>Total 65: Transitional Bilingual, St</b>	<b>6,762,191</b>	<b>6,809,535</b>	<b>533,712</b>	<b>3,115,737</b>	<b>2,881,686</b>	<b>812,111</b>	<b>88.1</b>
<b>68: Indian Education, Federal</b>							
68011: Indian Education Enrichment	133,825	133,825	11,467	63,028	54,010	16,787	87.5
68500: Indian Education 19-20	174,677	161,414	16,791	96,676	90,946	(26,208)	116.2
68509: Indian Education 18-19	0	0	(912)	0	0	0	100.0
<b>Total 68: Indian Education, Federal</b>	<b>308,502</b>	<b>295,239</b>	<b>27,346</b>	<b>159,704</b>	<b>144,956</b>	<b>(9,421)</b>	<b>103.2</b>
<b>69: Other Compensatory Program</b>							
69100: SPED Reimburseable	28,516	28,516	0	11,617	11,911	4,988	82.5
69200: District Conferences	0	14,535	0	0	0	14,535	0.0
<b>Total 69: Other Compensatory Program</b>	<b>28,516</b>	<b>43,051</b>	<b>0</b>	<b>11,617</b>	<b>11,911</b>	<b>19,523</b>	<b>54.7</b>

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**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Expenditures by Program w/Encumbrances**  
**General Fund As Of: February 29, 2020**

<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>73: Summer School</b>							
73010: Summer School - Buildings	0	4,213	0	4,389	0	(176)	104.2
73880: Summer School - Partner School	64,906	18,774	0	0	0	18,774	0.0
<b>Total 73: Summer School</b>	<b>64,906</b>	<b>22,987</b>	<b>0</b>	<b>4,389</b>	<b>0</b>	<b>18,598</b>	<b>19.1</b>
<b>74: Highly Capable, State</b>							
74000: Highly Capable	736,154	736,154	16,657	262,058	135,375	338,721	54.0
<b>Total 74: Highly Capable, State</b>	<b>736,154</b>	<b>736,154</b>	<b>16,657</b>	<b>262,058</b>	<b>135,375</b>	<b>338,721</b>	<b>54.0</b>
<b>79: Other Instructional Pgms</b>							
79000: Other Instructional Programs	7,966,075	3,269,976	0	0	0	3,269,976	0.0
79010: Tuition Based Preschool	612,000	612,000	44,089	280,537	255,417	76,047	87.6
79039: Dream Factory Learning Center	0	6,398	0	1,733	0	4,665	27.1
79040: Head Start Contributions	0	161	0	0	0	161	0.0
79100: Early Childhood Ed 19-20	1,455,640	1,448,179	116,808	701,128	728,370	18,681	98.7
79109: Early Childhood Ed 18-19	0	0	(487)	180	432	(612)	100.0
79128: Whole Kids Foundation	0	911	749	749	0	162	82.3
79149: Project Lead the Way Gateway	0	11,239	1,200	12,022	0	(783)	107.0
79160: Truancy Support	48,000	48,000	0	0	0	48,000	0.0
79180: Wallace Foundation 19-20	965,434	1,284,857	164,800	473,770	344,281	466,806	63.7
79188: Wallace Foundation 17-18	0	0	1,496	1,579	(1,579)	0	100.0
79189: Wallace Foundation 18-19	0	0	56	701	25,370	(26,071)	100.0
79200: JROTC - Army 19-20	192,122	192,122	18,182	107,857	111,759	(27,495)	114.3
79209: JROTC - Army 18-19	0	0	0	915	0	(915)	100.0
79220: Refugee Impact 09-10	12,000	0	0	0	0	0	100.0
79240: Kaiser Wellbeing	0	19,006	5,531	8,193	3,348	7,465	60.7
79259: Rockefeller Philanthropy Advis	0	3,121	0	0	0	3,121	0.0
79260: JROTC - Navy 19-20	83,966	83,966	7,054	45,688	40,798	(2,519)	103.0
79269: JROTC - Navy 18-19	0	0	0	915	0	(915)	100.0
79270: JROTC - Navy Start Up	0	1,459	0	441	0	1,018	30.2
79290: JROTC - Navy Orientation 19-20	0	0	0	0	459	(459)	100.0
79310: SPED Community Preschool	2,618,221	2,618,221	223,283	1,264,404	1,259,318	94,499	96.4
79320: Dart Foundation CORE	0	1,571	0	0	2,000	(429)	127.3
79330: City of Tacoma Mini Grants 20	0	17,753	1,403	6,035	4,940	6,777	61.8
79345: Gates AP/IB Support	0	6,159	0	(42)	0	6,201	(0.7)
79359: Jobs for America's Graduates	0	8,134	0	0	0	8,134	0.0
79360: Ctr for Strength Teaching Prof	0	20,000	3,442	11,326	2,004	6,670	66.7



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**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Expenditures by Program w/Encumbrances**  
**General Fund As Of: February 29, 2020**

<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>							
79379: Stuart Foundation Grant 18-19	200,000	200,000	0	0	10,640	189,360	5.3
79380: ECEAP USDA Meals/Snacks 19-20	22,338	0	0	0	0	0	100.0
79399: City of Tacoma - CBT	0	336,084	4,959	33,541	41,831	260,712	22.4
79409: City of Tacoma-Restor. Justice	0	237,307	16,600	29,101	34,367	173,839	26.7
79419: City of Tacoma - SSGRIN	0	261,917	42	75,578	53,058	133,281	49.1
79420: Old Town Music Society Fund K8	0	7,534	0	0	0	7,534	0.0
79447: WA STEM-NGA WBL Lab	0	2,932	0	0	0	2,932	0.0
79480: WMEA Music Matters	0	6,000	0	1,288	375	4,337	27.7
79500: JROTC - Air Force 19-20	85,775	85,775	7,267	44,161	43,960	(2,346)	102.7
79509: JROTC - Air Force 18-19	0	0	0	915	0	(915)	100.0
79530: JROTC - Marines 19-20	102,218	102,218	8,898	52,480	52,021	(2,283)	102.2
79539: JROTC - Marines 18-19	0	0	0	915	0	(915)	100.0
79560: Old Town Music Society Fund HS	0	3,766	0	0	0	3,766	0.0
79580: Curriculum Fundraising	0	598,525	38,631	328,651	29,471	240,404	59.8
79585: International Exchange Program	116,646	116,646	9,445	58,931	55,715	2,000	98.3
79590: Read To Me (formerly Werlin)	42,247	42,247	13,500	13,500	13,500	15,247	63.9
79679: College Spark Washington Yr 2	0	35,619	10,000	11,493	0	24,126	32.3
79693: Lincoln Ctr Gates Grant	0	13,655	0	0	0	13,655	0.0
79720: Windows of Hope PUSH	0	30,000	30,000	30,000	0	0	100.0
79733: Lincoln Ctr Extended Day Supp.	0	6,876	0	172	0	6,704	2.5
79754: Greater Tacoma Community Fdtn	0	29,780	1,148	3,064	2,688	24,028	19.3
79755: Foundation for Tacoma Students	0	42,343	3,185	11,634	1,171	29,538	30.2
79790: GRADS-Teens Parent Enhance	0	7,157	0	351	3,342	3,464	51.6
79818: Tacoma Whole Child Int 17-18	0	0	(1,881)	980	(571)	(409)	100.0
79850: Arts Collaboration	31,425	31,425	3,615	4,893	9,084	17,449	44.5
79899: Partners in Science Suppl Prog	0	6,563	0	337	577	5,649	13.9
79959: Art for the Sake of Art 18-19	0	101	0	0	0	101	0.0
79978: The Hartford Commitment	0	10,000	0	0	0	10,000	0.0
<b>Total 79: Other Instructional Pgms</b>	<b>14,554,107</b>	<b>11,867,703</b>	<b>733,015</b>	<b>3,620,114</b>	<b>3,128,147</b>	<b>5,119,442</b>	<b>56.9</b>
<b>88: Child Care</b>							
88211: Transportation PreSchool	0	30,000	737	9,909	747	19,344	35.5
<b>Total 88: Child Care</b>	<b>0</b>	<b>30,000</b>	<b>737</b>	<b>9,909</b>	<b>747</b>	<b>19,344</b>	<b>35.5</b>
<b>89: Community Services</b>							
89010: Facility Use	177,250	177,250	24,850	139,329	15,675	22,246	87.4

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**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Expenditures by Program w/Encumbrances**  
**General Fund As Of: February 29, 2020**

<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>89: Community Services</b>							
89020: Facility Use - Fields	7,350	7,350	892	3,116	689	3,545	51.8
89030: Facility Use - Swim Pools	7,100	7,100	1,647	4,753	0	2,347	66.9
89040: Facility Use - Stadiums	31,000	31,000	169	10,656	324	20,019	35.4
89050: Facility Use - Theaters	157,000	157,000	11,480	87,516	6,619	62,865	60.0
89060: Facility Use - Other	42,000	42,000	5,696	13,559	1,203	27,238	35.1
89150: Summer Nutrition Svcs	117,000	117,000	0	0	0	117,000	0.0
89160: Community Partnerships	389,048	389,048	25,596	162,888	166,738	59,422	84.7
<b>Total 89: Community Services</b>	<b>927,748</b>	<b>927,748</b>	<b>70,330</b>	<b>421,818</b>	<b>191,248</b>	<b>314,682</b>	<b>66.1</b>
<b>97: District-Wide Support</b>							
97000: District-Wide Support	39,483,654	40,656,831	7,146,448	21,821,378	16,654,029	2,181,424	94.6
97011: District-Wide Support Enrichme	19,137,840	19,187,231	1,367,739	8,531,696	8,186,144	2,469,391	87.1
97090: DWS Tech General Admin	2,000,000	2,000,000	184,638	2,504,461	539,867	(1,044,328)	152.2
97093: DWS Tech Util/Net	173,612	173,612	43,153	260,129	130,153	(216,670)	224.8
97580: DWS Security	1,394,921	1,404,921	101,861	573,937	758,646	72,338	94.9
97880: DWS Partner School	30,992	30,992	0	10,871	5,660	14,461	53.3
<b>Total 97: District-Wide Support</b>	<b>62,221,019</b>	<b>63,453,587</b>	<b>8,843,840</b>	<b>33,702,471</b>	<b>26,274,499</b>	<b>3,476,617</b>	<b>94.5</b>
<b>98: Nutrition Svcs</b>							
98000: Nutrition Services	11,367,558	11,367,558	1,411,956	7,899,764	9,764,464	(6,296,670)	155.4
98011: Nutrition Services Enrichment	486,292	486,292	14,464	96,924	128,434	260,934	46.3
98030: Nutrition Svcs - Summer	0	0	0	(89)	0	89	100.0
98209: Breakfast After the Bell Start	0	0	0	0	8,960	(8,960)	100.0
<b>Total 98: Nutrition Svcs</b>	<b>11,853,850</b>	<b>11,853,850</b>	<b>1,426,421</b>	<b>7,996,598</b>	<b>9,901,858</b>	<b>(6,044,606)</b>	<b>151.0</b>
<b>99: Pupil Transportation</b>							
99000: Pupil Transportation	14,615,054	13,418,257	1,582,581	8,150,028	8,668,689	(3,400,460)	125.3
99011: Pupil Transportation Enrichmen	100,000	100,000	0	0	0	100,000	0.0
99110: Transportation - Ex Curr	330,000	330,000	22,499	95,844	400,473	(166,318)	150.4
99120: Transportation - Field Trips	(946,643)	(991,211)	(222,516)	(311,622)	(35,853)	(643,736)	35.1
<b>Total 99: Pupil Transportation</b>	<b>14,098,411</b>	<b>12,857,046</b>	<b>1,382,564</b>	<b>7,934,250</b>	<b>9,033,310</b>	<b>(4,110,514)</b>	<b>132.0</b>
<b>District Total</b>	<b>481,980,805</b>	<b>481,980,805</b>	<b>43,346,374</b>	<b>239,788,450</b>	<b>223,240,246</b>	<b>18,952,110</b>	<b>96.1</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: May 15, 2020  
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, 2020**



	Current Year <u>Adopted</u> <u>Budget</u>	Current Year Year to Date <u>Actual</u>	Under Budget (Over)	% Current Year_ <u>Budget</u>	% Prior Year_ <u>Budget</u>
<b>Resources Available</b>					
<b>Restricted Fund Balance</b>					
819: Restricted to Fund Purposes	1,761,042	1,936,813	175,771	110.0	127.4
<b>Total Restricted Fund Balance</b>	<b>1,761,042</b>	<b>1,936,813</b>	<b>175,771</b>	<b>110.0</b>	<b>127.4</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>1,761,042</b>	<b>1,936,813</b>	<b>175,771</b>	<b>110.0</b>	<b>127.5</b>
<b>Revenue</b>					
1 - General Student Body	1,214,472	400,748	(813,724)	33.0	41.8
2 - Athletics	358,600	208,047	(150,553)	58.0	60.8
3 - Classes	547,914	114,117	(433,797)	20.8	18.4
4 - Clubs	2,112,195	294,109	(1,818,086)	13.9	11.8
6 - Private Money	112,000	4,207	(107,793)	3.8	3.4
<b>Total Revenue</b>	<b>4,345,181</b>	<b>1,021,228</b>	<b>(3,323,953)</b>	<b>23.5</b>	<b>25.4</b>
<b>Total Resources Available</b>	<b>6,106,223</b>	<b>2,958,041</b>	<b>(3,148,182)</b>	<b>48.4</b>	<b>53.7</b>
<b>Uses of Resources</b>					
<b>Expenditures</b>					
1 - General Student Body	1,280,435	287,882	992,553	22.5	30.0
2 - Athletics	350,334	174,486	175,848	49.8	63.0
3 - Classes	445,130	72,679	372,451	16.3	17.3
4 - Clubs	1,946,296	263,441	1,682,855	13.5	12.4
6 - Private Money	109,500	1,055	108,445	1.0	2.4
<b>Total Expenditures</b>	<b>4,131,695</b>	<b>799,544</b>	<b>3,332,151</b>	<b>19.4</b>	<b>22.6</b>
<b>Total Uses of Resources</b>	<b>4,131,695</b>	<b>799,544</b>	<b>3,332,151</b>	<b>19.4</b>	<b>22.6</b>
<b>Ending Fund Balance</b>	<b>1,974,528</b>	<b>2,158,497</b>	<b>183,969</b>	<b>109.3</b>	<b>129.7</b>

**Run Date:** June 12, 2020

**Run Time:** 1:17 pm

**Report ID:** TS157.v5

**TACOMA SCHOOL DISTRICT NO. 10**  
**ASB Statement Of Revenue and Expenditure by BRC**  
**Associated Student Body Fund February 29, 2020**

<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	1,592	(62)	0	0	1,530	0	1,530
101 Arlington	3,316	34	0	0	3,350	0	3,350
103 Birney	9,025	90	60	0	9,056	0	9,056
104 Blix	1,507	14	0	1,795	1,521	0	1,521
105 Boze	14,480	5,634	7,684	26,520	12,431	0	12,431
107 Browns Pt	14,268	341	0	44,450	14,609	0	14,609
109 Bryant	10,421	2,048	1,750	19,500	10,719	0	10,719
110 Crescent Hts	1,042	556	509	1,000	1,090	0	1,090
113 DeLong	6,201	6,456	1	21,000	12,656	0	12,656
115 Downing	7,133	810	2,006	15,050	5,937	0	5,937
117 Edison	3,815	571	0	1,000	4,385	0	4,385
119 Fawcett	9,697	30,274	8,971	23,410	31,000	0	31,000
121 Fern Hill	295	3	0	9,000	298	0	298
123 Franklin	1,918	21	0	12,100	1,939	0	1,939
125 Geiger	5,521	5,578	6,178	30,775	4,922	0	4,922
129 Stafford	0	868	0	0	868	0	868
133 Jefferson	3,115	34	81	1,050	3,068	0	3,068
135 Larchmont	2,648	4,203	3	8,000	6,848	0	6,848
137 Lister	4,485	1,640	763	11,000	5,362	0	5,362
139 Lowell	3,835	684	94	1,350	4,425	0	4,425
143 Lyon	3,670	1,721	443	2,900	4,949	0	4,949
147 Manitou Pk	8,062	3,840	3,625	10,775	8,277	0	8,277
149 Mann	581	12	0	6,000	593	0	593
151 McCarver	3,530	36	0	9,500	3,567	0	3,567
157 NE Tacoma	7,551	78	389	26,700	7,239	0	7,239
163 Pt Defiance	744	17,557	16,691	12,100	1,610	0	1,610
165 Reed	2,789	2,798	157	1,850	5,430	0	5,430
169 Roosevelt	5,268	628	845	6,000	5,051	0	5,051
175 Sheridan	770	6,848	6,504	41,300	1,114	0	1,114
177 Sherman	5,321	14,964	15,673	17,034	4,612	0	4,612
179 Stanley	1,225	12	0	0	1,237	0	1,237
181 Skyline	5,725	3,995	3,036	4,675	6,683	0	6,683
183 Wainwright	10,731	9,619	312	23,500	20,039	0	20,039
185 Washington	6,029	15,729	17,815	22,080	3,943	0	3,943
187 Whitman	5,352	(874)	35	1,525	4,444	0	4,444
189 Whittier	2,071	21	0	2,000	2,092	0	2,092
200 Giaudrone	30,473	20,087	9,321	93,135	41,239	0	41,239

**Run Date:** June 12, 2020

**Run Time:** 1:17 pm

**Report ID:** TS157.v5

**TACOMA SCHOOL DISTRICT NO. 10**  
**ASB Statement Of Revenue and Expenditure by BRC**  
**Associated Student Body Fund February 29, 2020**

<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>
202 Baker	129,668	30,453	16,895	68,490	143,226	0	143,226
206 Gray	47,824	34,771	23,602	85,000	58,993	0	58,993
208 Hunt	16,967	171	0	0	17,138	0	17,138
210 Jason Lee	26,748	6,734	2,425	59,550	31,058	0	31,058
212 Mason	62,586	13,118	10,141	104,250	65,563	0	65,563
216 Meeker	70,703	16,771	45,828	200,900	41,646	0	41,646
218 Stewart	28,191	43,090	11,358	82,600	59,923	0	59,923
220 Truman	101,040	32,652	19,335	120,075	114,357	0	114,357
221 First Creek	23,132	27,562	19,103	43,300	31,591	0	31,591
224 Foss	95,085	46,849	38,123	155,965	103,811	0	103,811
226 Lincoln	215,128	67,063	77,424	424,710	204,767	0	204,767
228 Mt Tahoma	199,386	107,109	71,495	213,466	235,000	0	235,000
230 Stadium	229,913	225,945	164,536	945,713	291,322	0	291,322
232 Wilson	355,935	129,886	118,258	773,855	367,563	0	367,563
234 Oakland	3,557	246	630	3,285	3,174	0	3,174
235 IDEA School	2,881	3,065	222	52,600	5,724	0	5,724
237 SOTA	35,461	13,413	11,500	89,555	37,374	0	37,374
239 Science & Math Institute	44,929	1,599	377	27,980	46,152	0	46,152
607 Career & Technical Education	29,397	297	0	28,327	29,694	0	29,694
617 ASB Athletics & Activities	129	61,232	63,081	120,000	(1,720)	0	(1,720)
734 Young Ambassadors	13,946	2,331	2,267	24,000	14,010	0	14,010
<b><u>District Total</u></b>	<b><u>1,936,813</u></b>	<b><u>1,021,228</u></b>	<b><u>799,544</u></b>	<b><u>4,131,695</u></b>	<b><u>2,158,497</u></b>	<b><u>0</u></b>	<b><u>2,158,497</u></b>

## **DEBT SERVICE FUND**

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

Finance staff regularly consults with the District's financial advisors to review debt payments and tax rates to minimize borrowing costs and keep a level property tax rate for its citizens.

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

Following is a summary of the bonds payable for 2019-20:

Debt Service Fund - Schedule of Long-Term Debt For the Quarter Ended February 29, 2020					
Bonds and Contracts Payable	Beginning Balance	Additions	Reductions	Ending Balance	Amount Due In One Year
2012 Refunding of '03,05,05A UTGO's	\$ 51,590,000	\$ -	\$ 1,655,000	\$ 49,935,000	\$ 5,525,000
2014 UTGO	136,600,000	-	-	136,600,000	-
2015 UTGO	261,045,000	-	7,095,000	253,950,000	14,315,000
2015 Refunding of 2005 UTGO	30,485,000	-	12,650,000	17,835,000	17,835,000
<b>Total Bonds Payable</b>	<b>\$ 479,720,000</b>	<b>\$ -</b>	<b>\$ 21,400,000</b>	<b>\$ 458,320,000</b>	<b>\$ 37,675,000</b>

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

Run Date: June 12, 2020

Run Time: 1:18 pm

Report ID: TS160.v5

**TACOMA SCHOOL DISTRICT NO. 10**  
**Income Statement and Changes in Fund Balance**  
**Debt Service Fund As Of: February 29, 2020**

	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 FB</b>					
830: Restricted for Debt Service	12,834,298	12,094,351	(739,947)	94.2	134.2
<b>Total Restricted FB</b>	<u>12,834,298</u>	<u>12,094,351</u>	<u>(739,947)</u>	<u>94.2</u>	<u>134.2</u>
<b>Total Beginning Fund Balance</b>	<u>12,834,298</u>	<u>12,094,351</u>	<u>(739,947)</u>	<u>94.2</u>	<u>134.2</u>
<b>Revenue</b>					
1 - Local Taxes	58,825,000	26,478,000	(32,347,000)	45.0	45.7
2 - Local Non-Tax	239,000	105,159	(133,841)	44.0	193.1
<b>Total Revenue</b>	<u>59,064,000</u>	<u>26,583,159</u>	<u>(32,480,841)</u>	<u>45.0</u>	<u>45.9</u>
<b>Total Resources Available</b>	<u>71,898,298</u>	<u>38,677,510</u>	<u>(33,220,788)</u>	<u>53.8</u>	<u>56.7</u>
<b>Uses of Resources</b>					
<b>Expenditures</b>					
728: Principal Payments	34,210,000	21,400,000	12,810,000	62.6	60.2
730: Interest Payments	23,106,738	11,816,731	11,290,007	51.1	51.0
<b>Total Expenditures</b>	<u>57,316,738</u>	<u>33,216,731</u>	<u>24,100,007</u>	<u>58.0</u>	<u>55.4</u>
<b>Total Uses of Resources</b>	<u>57,316,738</u>	<u>33,216,731</u>	<u>24,100,007</u>	<u>58.0</u>	<u>55.4</u>
<b>Ending Fund Balance</b>	<u>14,581,560</u>	<u>5,460,779</u>	<u>(9,120,781)</u>	<u>37.4</u>	<u>66.0</u>

Run Date: May 15, 2020  
 Run Time: 8:34 am  
 Report ID: TS156.v4

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Revenue by State and District Account**  
 DFG/LTDG Fund **February 29, 2020**



**State Account**

**District Account**

	Prior Year <u>Adopted</u> <u>Budget</u>	Prior Year Year to Date <u>Actual</u>	Over Budget (Under)	% Received	Current Year <u>Adopted</u> <u>Budget</u>	Current Year Year to Date <u>Actual</u>	Over Budget (Under)	% Received
<b>1 - Local Taxes</b>								
11000: Local Property Tax	57,267,500	26,180,133	(31,087,367)	45.7	58,825,000	26,478,000	(32,347,000)	45.0
<b>1 - Local Taxes</b>	57,267,500	26,180,133	(31,087,367)	45.7	58,825,000	26,478,000	(32,347,000)	45.0
<b>2 - Local Non-Tax</b>								
23000: Investment Earnings	56,000	108,146	52,146	193.1	239,000	105,159	(133,841)	44.0
<b>2 - Local Non-Tax</b>	56,000	108,146	52,146	193.1	239,000	105,159	(133,841)	44.0
<b><u>District Total</u></b>	<b>57,323,500</b>	<b>26,288,279</b>	<b>(31,035,221)</b>	<b>45.9</b>	<b>59,064,000</b>	<b>26,583,159</b>	<b>(32,480,841)</b>	<b>45.0</b>

## **CAPITAL PROJECTS FUND**

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

Voters of Tacoma/Pierce County approved a capital construction bond measure in the amount of \$535 million on February 11, 2020.

The 2020 bond measure authorized the district to replace or renovate 8 deteriorating schools across Tacoma, improve learning environments, fix or replace leaky or deteriorating roofs, construct up-to-date classrooms, technology infrastructure, and science labs and fix or replace aging school boilers, elevators, and bathroom facilities. The measure will also implement health, safety, security and technology upgrades, earthquake safety, alarm/sprinkler systems, energy-efficient heating/lighting, electrical/plumbing and improve playgrounds, playfields and athletic facilities . The district will issue \$535,000,000 of general obligation bonds maturing within a maximum term of 25 years and to levy annual excess property taxes to repay the bonds. Capital improvements to facilities districtwide are as follows:

### **Projects currently under construction (part of the 2013 bond measure)**

Boze Elementary School Replacement (*opens fall 2020*)  
Birney Elementary School Replacement (*opens fall 2020*)  
Hunt Middle School Replacement Phase I (*opens fall 2021*)

### **Neighborhood School Replacements or Major Renovations (part of the 2020 bond measure)**

Hunt Middle School Replacement Phase II: 2021  
Downing Elementary School Replacement: 2022  
Skyline Elementary School Replacement: 2022  
Fawcett Elementary School Replacement: 2023  
Bryant Montessori School Replacement: 2024  
Oakland High School Historic Modernization: 2025  
Lowell Elementary School Replacement: 2026  
Whittier Elementary School Replacement: 2027



The current capital projects are as follows:

- Boze Elementary began construction in March 2019 and plans to welcome students and staff in September 2020. The current building was constructed in 1969 and houses about 520 students within 57,581 square feet. Construction of the new Boze will utilize the design-build method, which means that the general contractor and architect will work closely together as team from the start of the project through completion and makes it the first elementary school in Washington to use this method.
- Birney Elementary School began May 2019 with a projected opening of September 2020. The replacement project reflects the Design Advisory Committee's goals of creating a building that is inclusive, engaging, healthy and exploratory. The school is home to three Deaf and Hard of Hearing Programs and offers special education as well as HeadStart preschool. The current building was built in 1962, with the addition of a gymnasium and resource room in 1972.
- Hunt Middle School closed in 2010 and currently functions as one of two transition sites the district uses during school construction projects. The development is currently in schematic design, the earliest piece of design work on a project, with construction set to start April 2020 and will open in fall 2021. The intention of the new school is to create a unique design with flexible spaces that embrace arts and sciences; use design and graphics as a teaching tool; and make good use of the large campus with sculptural landscapes that accommodate outdoor learning spaces.

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

- Delong Elementary - building and system renovations and upgrades
- Gault - demolition or building renovations and upgrades
- IDEA at Park Avenue - building and systems renovation and upgrades
- Madison School - building and systems renovations and upgrades
- Mann - building and system renovations and upgrades
- McCarver Primary building - building and system renovations and upgrades
- Point Defiance Elementary - building and system renovations and upgrades
- Reed Elementary - building and system renovations and upgrades
- School of the Arts at 9th and Broadway - building and systems renovations and upgrades
- Whitman Elementary - building and system renovations and upgrades
- District-wide safety and security system upgrades
- District-wide renovations, upgrades, and replacements of athletic facilities, including tennis, swimming pool, playground, playfield, and stadium improvements
- District-wide small capital project improvements including mechanical, electrical, plumbing, Americans with Disability Act improvements, structural maintenance, and roof, elevator and boiler replacements

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

**Run Date:** May 15, 2020  
**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, 2020**



	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	129,737,000	125,238,745	(4,498,255)	96.5	103.0
862: Restricted from Levy Proceeds	13,344,000	9,539,243	(3,804,757)	71.5	100.6
<b>Total Restricted Fund Balance</b>	<b>143,081,000</b>	<b>134,777,988</b>	<b>(8,303,012)</b>	<b>94.2</b>	<b>102.9</b>
<b>Assigned Fund Balance</b>					
869: Restricted from Undistributed Proceeds	2,579,000	0	(2,579,000)	0.0	100.0
889: Assigned to Fund Purposes	0	3,197,554	3,197,554	100.0	100.0
<b>Total Assigned Fund Balance</b>	<b>2,579,000</b>	<b>3,197,554</b>	<b>618,554</b>	<b>124.0</b>	<b>100.0</b>
<b>Total Beginning Fund Balance</b>	<b>145,660,000</b>	<b>137,975,542</b>	<b>(7,684,458)</b>	<b>94.7</b>	<b>102.9</b>
<b>Revenue</b>					
1 - Local Taxes	24,000,000	10,963,344	(13,036,656)	45.7	28.0
2 - Local Non-Tax	1,735,000	1,269,898	(465,102)	73.2	413.4
8 - Revenue from other Agencies	0	23,826	23,826	100.0	100.0
9 - Other Financing Sources	500,000	0	(500,000)	0.0	0.0
<b>Total Revenue</b>	<b>26,235,000</b>	<b>12,257,069</b>	<b>(13,977,931)</b>	<b>46.7</b>	<b>43.4</b>
<b>Total Resources Available</b>	<b>171,895,000</b>	<b>150,232,610</b>	<b>(21,662,390)</b>	<b>87.4</b>	<b>97.9</b>
<b>Uses of Resources</b>					
<b>Expenditures</b>					
12 - Site Improvements	1,145,000	414,397	730,603	36.2	157.9
21 - New Buildings	68,336,000	25,986,312	42,349,688	38.0	30.8
22 - Remodeled Buildings	19,470,757	1,482,846	17,987,911	7.6	6.3
31 - Initial Equipment	38,744,243	5,668,835	33,075,408	14.6	23.8
35 - Instructional Technology	0	4,893,724	(4,893,724)	100.0	100.0
51 - Sale of Real Estate	0	645	(645)	100.0	100.0
52 - MODIFY REPORT FOR DESC	0	1,405	(1,405)	100.0	43.5
<b>Total Expenditures</b>	<b>127,696,000</b>	<b>38,448,166</b>	<b>89,247,834</b>	<b>30.1</b>	<b>25.9</b>
<b>Total Uses of Resources</b>	<b>127,696,000</b>	<b>38,448,166</b>	<b>89,247,834</b>	<b>30.1</b>	<b>25.9</b>
<b>Ending Fund Balance</b>	<b>44,199,000</b>	<b>111,784,445</b>	<b>67,585,445</b>	<b>252.9</b>	<b>219.1</b>

**Run Date:** May 15, 2020  
**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, 2020**



	Current Year <u>Adopted</u> <u>Budget</u>	Current Year Year to Date <u>Actual</u>	Under Budget <u>(Over)</u>	% Current Year <u>Budget</u>	% Prior Year <u>Budget</u>
861: Restricted from Bond Proceeds	129,737,000	125,238,745	(4,498,255)	96.5	103.0
862: Restricted from Levy Proceeds	13,344,000	9,539,243	(3,804,757)	71.5	100.6
<b>Total Restricted Fund Balance</b>	<b>143,081,000</b>	<b>134,777,988</b>	<b>(8,303,012)</b>	<b>94.2</b>	<b>102.9</b>
869: Restricted from Undistributed Proceeds	2,579,000	0	(2,579,000)	0.0	100.0
889: Assigned to Fund Purposes	0	(22,993,543)	(22,993,543)	100.0	-1,206.6
<b>Total Assigned Fund Balance</b>	<b>2,579,000</b>	<b>(22,993,543)</b>	<b>(25,572,543)</b>	<b>(891.6)</b>	<b>(1,206.6)</b>
<b>Total Ending Fund Balance</b>	<b>145,660,000</b>	<b>111,784,445</b>	<b>(33,875,555)</b>	<b>76.7</b>	<b>89.1</b>

Run Date: May 15, 2020  
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, 2020**



<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	17,370,000	4,862,569	(12,507,431)	28.0	24,000,000	10,963,344	(13,036,656)	45.7
<b>1 - Local Taxes</b>	17,370,000	4,862,569	(12,507,431)	28.0	24,000,000	10,963,344	(13,036,656)	45.7
<b>2 - Local Non-Tax</b>								
23000: Investment Earnings	309,000	1,552,995	1,243,995	502.6	1,692,000	1,266,252	(425,748)	74.8
27000: Rentals & Leases	72,000	22,135	(49,865)	30.7	43,000	3,646	(39,354)	8.5
28000: Insurance Recoveries	0	0	0	100.0	0	0	0	100.0
29050: Mitigation Fees	0	0	0	100.0	0	0	0	100.0
<b>2 - Local Non-Tax</b>	381,000	1,575,130	1,194,130	413.4	1,735,000	1,269,898	(465,102)	73.2
<b>4 - State - Special Purpose</b>								
41300: State Matching - Paid Direct to District	0	1,485,018	1,485,018	100.0	0	0	0	100.0
<b>4 - State - Special Purpose</b>	0	1,485,018	1,485,018	100.0	0	0	0	100.0
<b>8 - Revenue from other Agencies</b>								
81000: Governmental Entities	0	0	0	100.0	0	23,826	23,826	100.0
<b>8 - Revenue from other Agencies</b>	0	0	0	100.0	0	23,826	23,826	100.0
<b>9 - Other Financing Sources</b>								
92000: Sale of Real Property	500,000	0	(500,000)	0.0	500,000	0	(500,000)	0.0
<b>9 - Other Financing Sources</b>	500,000	0	(500,000)	0.0	500,000	0	(500,000)	0.0
<b><u>District Total</u></b>	<b>18,251,000</b>	<b>7,922,717</b>	<b>(10,328,283)</b>	<b>43.4</b>	<b>26,235,000</b>	<b>12,257,069</b>	<b>(13,977,931)</b>	<b>46.7</b>

## **TRANSPORTATION VEHICLE FUND**

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

Currently, the district maintains a fleet of 77 yellow buses operating approximately 53 Special Education routes. In 2000, the district began a long-term bus replacement plan that is to be self-supporting through the use of state bus depreciation payments. In 2019-20, the district has budgeted to receive \$562,000 in depreciation from the state for district buses. The district is planning to replace six buses in 2019-20 and six buses each year for the next three years. This plan includes upgrades, which address emerging safety requirements for the transportation of students.

The transportation vehicle fund financial statements are next in this section

Run Date: June 12, 2020

Run Time: 1:19 pm

Report ID: TS162.v4

**TACOMA SCHOOL DISTRICT NO. 10**  
**Income Statement and Changes in Fund Balance**  
**Transportation Vehicle Fund As Of: February 29, 2020**

	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>					
Committed and Assigned FB					
819: Restricted to Fund Purposes	2,138,000	2,794,754	656,754	130.7	99.1
<b>Total Committed and Assigned FB</b>	<b>2,138,000</b>	<b>2,794,754</b>	<b>656,754</b>	<b>130.7</b>	<b>99.1</b>
<b>Total Beginning Fund Balance</b>	<b>2,138,000</b>	<b>2,794,754</b>	<b>656,754</b>	<b>130.7</b>	<b>99.1</b>
<b>Revenue</b>					
2 - Local Non-Tax	10,000	25,763	15,763	257.6	9.9
4 - State - Special Purpose	562,000	0	(562,000)	0.0	1.2
<b>Total Revenue</b>	<b>572,000</b>	<b>25,763</b>	<b>(546,237)</b>	<b>4.5</b>	<b>0.3</b>
<b>Total Resources Available</b>	<b>2,710,000</b>	<b>2,820,517</b>	<b>110,517</b>	<b>104.1</b>	<b>37.0</b>
<b>Uses of Resources</b>					
Expenditures					
910: Barcoded Equipment	780,000	0	780,000	0.0	0.0
<b>Total Expenditures</b>	<b>780,000</b>	<b>0</b>	<b>780,000</b>	<b>0.0</b>	<b>40.5</b>
<b>Total Uses of Resources</b>	<b>780,000</b>	<b>0</b>	<b>780,000</b>	<b>0.0</b>	<b>40.5</b>
<b>Ending Fund Balance</b>	<b>1,930,000</b>	<b>2,820,517</b>	<b>890,517</b>	<b>146.1</b>	<b>29.8</b>

Run Date: May 15, 2020  
 Run Time: 8:36 am  
 Report ID: TS156.v4

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Revenue by State and District Account**  
**Transportation Vehicle Fund February 29, 2020**



**State Account**  
**District Account**

	Prior Year <u>Adopted</u> <u>Budget</u>	Prior Year Year to Date <u>Actual</u>	Over Budget (Under)	% Received	Current Year <u>Adopted</u> <u>Budget</u>	Current Year Year to Date <u>Actual</u>	Over Budget (Under)	% Received
<b>2 - Local Non-Tax</b>								
23000: Investment Earnings	15,000	1,482	(13,518)	9.9	10,000	25,763	15,763	257.6
<b>2 - Local Non-Tax</b>	15,000	1,482	(13,518)	9.9	10,000	25,763	15,763	257.6
<b>4 - State - Special Purpose</b>								
44990: Transportation - Depreciation	597,000	7,399	(589,601)	1.2	562,000	0	(562,000)	0.0
<b>4 - State - Special Purpose</b>	597,000	7,399	(589,601)	1.2	562,000	0	(562,000)	0.0
<b>9 - Other Financing Sources</b>								
99000: Operating Transfers	2,000,000	0	(2,000,000)	0.0	0	0	0	100.0
<b>9 - Other Financing Sources</b>	2,000,000	0	(2,000,000)	0.0	0	0	0	100.0
<b><u>District Total</u></b>	<b>2,612,000</b>	<b>8,881</b>	<b>(2,603,119)</b>	<b>0.3</b>	<b>572,000</b>	<b>25,763</b>	<b>(546,237)</b>	<b>4.5</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 16/17, 17/18, & 18/19) 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	\$ 33,621,869	14.47%	\$ 20,002,297	9.46%	\$ (13,619,572)
Local Non-Tax	5,132,606	2.21%	3,741,951	1.77%	(1,390,655)
State, General Purpose	138,191,044	59.47%	130,878,112	61.91%	(7,312,932)
State, Special Purpose	36,956,649	15.90%	38,128,077	18.04%	1,171,428
Federal, General Purpose	206,804	0.09%	147,393	0.07%	(59,411)
Federal, Special Purpose	16,413,551	7.06%	16,682,298	7.89%	268,747
Revenue - Other District	1,207,367	0.52%	1,125,362	0.53%	(82,006)
Revenue - Other Agencies	639,413	0.28%	625,077	0.30%	(14,336)
Revenue - Other Financing	-	0.00%	76,712	0.04%	76,712
<b>Total Revenue</b>	<b>\$ 232,369,303</b>	<b>100.00%</b>	<b>\$ 211,407,278</b>	<b>100.00%</b>	<b>\$ (20,962,025)</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	\$ 107,180,070	45.08%	\$ 107,186,162	44.70%	\$ (6,092)
Classified Salaries	37,446,237	15.75%	37,986,768	15.84%	(540,531)
Employee Benefits	56,578,628	23.80%	58,230,353	24.28%	(1,651,725)
Supplies and Materials	11,784,843	4.96%	10,268,576	4.28%	1,516,267
Contractual Services	23,870,267	10.04%	25,423,176	10.60%	(1,552,909)
Local Mileage & Travel	282,451	0.12%	347,553	0.14%	(65,102)
Capital Outlay	622,740	0.26%	345,862	0.14%	276,878
<b>Total Expenditures</b>	<b>\$ 237,765,236</b>	<b>100.00%</b>	<b>\$ 239,788,450</b>	<b>100.00%</b>	<b>\$ (2,023,214)</b>

\* Actual data through February 2020

APPENDIX B

<b>Financial Statement 2019-20</b>				
	(1) Budget	(2) Projection Method 1	(3) Projection Method 2	(4) Variance (1) vs. (3)
Beginning Fund Balance	\$ 33,258,527	\$ 39,945,306	\$ 39,945,306	\$ 6,686,779
Revenue	470,791,586	458,177,667	464,583,756	(6,207,830)
Other Financing Sources	<u>2,000,000</u>	<u>76,712</u>	<u>3,079,259</u>	<u>1,079,259</u>
Total Resources Available	506,050,113	498,199,685	507,608,321	1,558,208
Expenditures	481,980,805	486,625,642	480,476,029	1,504,776
Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Use of Resources	481,980,805	486,625,642	480,476,029	1,504,776
Ending Fund Balance	<u>\$ 24,069,308</u>	<u>\$ 11,574,043</u>	<u>\$ 27,132,292</u>	<u>\$ 3,062,984</u>
Detail of Ending Fund Balance				
Nonspendable - Inventory & Prepaid Items	\$ 3,747,472	\$ 4,333,231	\$ 4,333,231	\$ 585,759
Committed to Debt & Fiscal Management	-	-	-	-
Committed to Encumbrances	213,631	207,939	207,939	(5,692)
Committed to Contingencies	1,000,000	1,000,000	1,000,000	-
Restricted for Carryover	-	-	2,084,993	2,084,993
Restricted for Debt Service	197,840	-	218,832	20,992
Assigned to Carryover	-	-	2,218,341	2,218,341
Assigned to Curriculum & Instruction	-	-	2,168,312	2,168,312
Assigned to Future Operations	331,889	(11,334,841)	-	(331,889)
Unassigned Fund Balance	-	-	(2,787,375)	
Unassigned for Minimum FB Policy	<u>18,578,476</u>	<u>17,367,713</u>	<u>17,688,018</u>	<u>(890,458)</u>
Total Fund Balance	\$ 24,069,308	\$ 11,574,043	\$ 27,132,292	\$ 3,062,984
Method 2 projections are used for all tables and graphs in this report.				

**GRANT ACTIVITY FOR 2019-20**  
**As of February 2019**

Program Name	Program Number	Revenue Budget Grant Amount	Revenue Budget Local Support	Revenue Budget Funds Available	Forecasted Indirects	Forecasted Expenditures	Local Support Costs	Total Direct - Indirect and (Local?) Costs	Variance Favorable (Unfavorable)
SPED IDEAB Flow Thru	2450X	6,612,343		6,612,343	339,963	3,478,460		3,818,423	2,793,920
SPED IDEAB Preschool	2451X	232,086		232,086	9,006	230,231		239,237	(7,151)
SPED Safety Net	2456X	796,748		796,748		270,832		270,832	525,916
CTE Perkins Grant	3850X	257,560		257,560	13,242	328,250		341,492	(83,932)
T1 SIG Cohort III 13-14	5140X				7,646	36,119		43,765	(43,765)
T1-A Disadvantaged	5150X	10,434,239		10,434,239	396,296	10,040,468		10,436,764	(2,525)
Title X Part C Educ. For Homel	5153X	55,000		55,000	2,828	44,697		47,525	7,475
Title 1-Part D-N&D Remann Hall	5160X	94,546		94,546	4,861	94,425		99,286	(4,740)
ESEA Priority/Focus Schools	5163X								
T2-A Teacher Quality	5247X	1,066,760		1,066,760	49,344	1,066,966		1,116,309	(49,549)
Learning Assistance Program	55500	10,963,130		10,963,130	579,020	8,057,625		8,636,646	2,326,484
Remann Hall	56510	420,916		420,916	13,793	562,861		576,655	(155,739)
T1-D Neglected & Delinquent	5751X	189,372		189,372	9,736	163,476		173,212	16,160
Collection of Evidence	58020	25,000		25,000		12,761		12,761	12,239
Certification Bonus	5807X	2,219,433		2,219,433		1,928,647		1,928,647	290,786
State RAD Grant	5814X					300		300	(300)
Beginning Ed Support Team 18	58318								
Admin Intern Program	5865X	17,120		17,120		10,374		10,374	6,746
Recruiting WA Teachers	5866X	21,250		21,250		12,294		12,294	8,956
Wa FIRST-1st Robotics Compet.	5867X	20,000		20,000		6,357		6,357	13,643
WA 1st Robotics Grant	5868X								
Wa FIRST-1st Tech Challenge	5869X	18,000		18,000		1,768		1,768	16,232
Advanced Placement Computer Science	58728								
TPEP Teacher Training Funds	5877X	117,074		117,074	7,659	77,490		85,149	31,925
Head Start Regular	6151X	6,186,302		6,186,302	587,839	4,168,756		4,756,595	1,429,707
Head Start Training	6152X	73,074		73,074	1,433	12,141		13,574	59,500
Limited English Proficiency	6450X	397,290		397,290	20,426	435,445		455,871	(58,581)
Transitional Bilingual	65000	5,021,823		5,021,823	749,232	4,067,992		4,817,223	204,600
Indian Education	6850X	170,163		170,163	8,749	188,245		196,994	(26,831)
Highly Capable	74000	854,159		854,159	118,821	438,529		557,350	296,809
Other Instructional Programs	79000	2,717,333		2,717,333		429,346		429,346	2,287,987
Early Childhood Ed	7910X	1,448,179		1,448,179		1,364,906		1,364,906	83,273
Wallace Foundation	79188								
JROTC - Army	7920X	192,122		192,122		223,215		223,215	(31,093)
Refugee Impact	7922X								
JROTC - Navy	7926X	83,966		83,966		86,136		86,136	(2,170)
JROTC - Navy Start Up	79270	1,459		1,459		551		551	908
JROTC - Navy Orientation	7929X								
City of Tacoma Mini Grants	7933X	17,753		17,753		11,941		11,941	5,812
Gates AP/IB Support	79345	6,159		6,159		8,223		8,223	(2,064)
Stuart Foundation	79378								
JROTC - Air Force	7950X	85,775		85,775		88,060		88,060	(2,285)
JROTC - Marines	7953X	102,218		102,218		104,897		104,897	(2,679)
WaKIDS	7965X								
Lincoln Ctr Intelligence +Char	79693	14,167		14,167					14,167
Lincoln Center Extn Day Pgm	79733	6,876		6,876		215		215	6,661
The Greater Tacoma Comm Found.	79754	29,780		29,780		8,735		8,735	21,045
The Greater Tacoma Comm Found.	79755	42,343		42,343		17,596		17,596	24,747
GRADS-Early Achievers Project	7979X					320		320	(320)
Bridge to College Courses	79947								

**GRANT ACTIVITY FOR 2019-20**  
**As of February 2019**

Program Name	Program Number	Revenue Budget Grant Amount	Revenue Budget Local Support	Revenue Budget Funds Available	Forecasted Indirects	Forecasted Expenditures	Local Support Costs	Total Direct - Indirect and (Local?) Costs	Variance Favorable (Unfavorable)
<b>GRAND TOTAL</b>		<b>51,011,518</b>		<b>51,011,518</b>	<b>2,919,893</b>	<b>38,080,265</b>		<b>41,000,158</b>	<b>10,011,360</b>



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귀댁 자녀의 학교에서 보내 드리는 본 서류는 중요합니다. 자녀에게 서류에 있는 내용을 설명해 달라고 하십시오. 감사합니다.	В приложении Вы найдете важный документ из школы, где учится Ваш ребенок. Пожалуйста, попросите, чтобы Вам его перевели. Спасибо!	Kèm theo đây là giấy tờ quan trọng của nhà trường con em quý vị. Xin hãy nhờ người giải thích những giấy tờ này cho quý vị. Cảm ơn.
Attached is an important document from your child's school. Please have this document translated for you. Thank you.		

*Tacoma Public Schools does not discriminate in any programs or activities on the basis of sex, race, creed, religion, color, national origin, age, veteran or military status, sexual orientation, gender expression or identity, disability, or the use of a trained dog guide or service animal and provides equal access to the Boy Scouts and other designated youth groups.*

*The following employees have been designated to handle questions and complaints of alleged discrimination:*

*Civil Rights Coordinator: Lisa Nolan, [lnolan@tacoma.k12.wa.us](mailto:lnolan@tacoma.k12.wa.us), 253-571-1252;*

*Title IX Coordinator: Eric Hogan, [ebogan1@tacoma.k12.wa.us](mailto:ebogan1@tacoma.k12.wa.us), 253-571-1191;*

*504 Coordinator: Elementary, Tracye Ferguson, [afergus@tacoma.k12.wa.us](mailto:afergus@tacoma.k12.wa.us), 253-571-1096;*

*504 Coordinator: Secondary, Jon Bell, [jbelle2@tacoma.k12.wa.us](mailto:jbelle2@tacoma.k12.wa.us), 253-571-1225.*

*Mailing address: P.O. Box 1357, Tacoma, WA 98401-1357.*

