TACOMA
PUBLIC SCHOOLS
EVERY STUDENT. EVERY DAY.

2019-2020 First Quarter Financial Report

September 1, 2019 - November 30, 2019

(Unaudited)

Tacoma School District No. 10

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

2019 – 2020

FIRST QUARTER FINANCIAL REPORT
for
TACOMA PUBLIC SCHOOLS

Financial Operations through: November 30, 2019

Board of Directors

Scott Heinze
President

Lisa Keating
Vice President

Enrique Leon
Director

Andrea Cobb
Director

Elizabeth Bonbright
Director

Administration

Carla J. Santorno
Superintendent

Rosalind Medina
Chief Financial Officer

Report Prepared by Finance Department
Allison Deskins, Senior Financial Analyst

Date: February 6, 2020

To: Board of Directors

From: Rosalind Medina, Chief Financial Officer

Re: First 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 three 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 November 30, 2019 with information through the time frame for Fiscal Year 2019-20. Specific variances are explained in the body of this report.

Table 1

General Fund Comparison for the fiscal period ended	November 30, 2018	November 30, 2019	Variance Higher/(lower)
Beginning Fund Balance	**$ 32,969,307**	**$ 39,945,306**	**$ 6,975,999**
Revenue	**134,685,009**	**102,183,545**	**(32,501,464)**
Other Financing Sources	**20,214**	**26,542**	**6,328**
Total Resources Available	**167,674,530**	**142,155,393**	**(25,519,136)**
Expenditures	**113,478,850**	**116,059,822**	**2,580,972**
Other Financing Uses	**-**	**-**	**-**
Total Use of Resources	**113,478,850**	**116,059,822**	**2,580,972**
Ending Fund Balance	**$ 54,195,680**	**$ 26,095,571**	**$ (28,100,110)**

REVENUE and OTHER FINANCING SOURCES

COMPARISON OF CURRENT YEAR VS. PREVIOUS YEAR ACTUAL

General fund revenue and other financing sources for the first quarter were $102,210,087. This was $32,495,136 (-24.1%) 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**.

Table 2

Revenue and Other Financing Sources Comparison by Year

Revenue Source	Through November 2018	Percent of Total	Through November 2019	Percent of Total	Variance higher/(lower)
Local Taxes	$ 37,802,963	28.06%	$ 18,193,918	17.80%	$ (19,609,045)
Local Non-Tax	2,230,971	1.66%	1,992,639	1.95%	(238,332)
State, General Purpose	73,847,863	54.82%	58,913,425	57.64%	(14,934,438)
State, Special Purpose	16,161,600	12.00%	16,708,298	16.35%	546,698
Federal, General Purpose	37,912	0.03%	26,803	0.03%	(11,109)
Federal, Special Purpose	4,841,512	3.59%	6,415,618	6.28%	1,574,106
Revenue - Other Districts	(15,076)	(0.01%)	(146,412)	(0.14%)	(131,336)
Revenue - Other Agencies	(222,736)	(0.17%)	79,256	0.08%	301,992
Revenue - Other Financing	20,214	0.02%	26,542	0.03%	6,328
Total Revenue	**$ 134,705,223**	100.00%	**$ 102,210,087**	100.00%	**$ (32,495,136)**

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 will increase starting in January 2020, when Tacoma Public Schools will be able to collect the full voter approved amount. Due to this, local tax revenues decreased $19,609,045 (-51.9%) 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 $238,332 (-10.7%) compared to this time last year. This variance is the result of the following:

- $133,794 decrease from tuition collected from foreign exchange students due to 10 less participating students as well as some students only participating for half the school year
- $62,507 decrease in investment earnings
- 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 $14,934,438 (-20.2%) compared to this time last year. This variance is the result of the following:

- Total apportionment revenue decreased $12,062,891 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 $2,871,547 due to an increase in the assessed values in Tacoma, which no longer qualifies the district to receive LEA funding.

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 $546,698 (+3.4%) compared to this time last year. This variance is the result of the following:

- $383,063 increase in Transportation Operations due to an increase in rider revenue
- $304,789 increase in Special Education revenue due to a projected increase of 78 resident FTE as well as an increase in the Special Education Basic Education Allocation (BEA) rate
- $90,580 decrease in Highly Capable 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 decreased $11,109 (-29.3%) 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 $1,574,106 (+32.5%) compared to this time last year. This variance is the result of the following:

- $443,963 increase in USDA commodities
- $544,866 collective increase in Title IA and Title IIA funding
- $298,652 increase in free & reduced meal reimbursement
- $177,615 increase in supplemental Special Education funding
- $101,959 increase in Head Start support
- 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 $131,336 (-871.2%) compared to this time last year. This variance was the result of the following:

- $131,336 decrease in revenue from other districts for Special Education services for non-resident FTE. This variance reflects a difference in the timing of when revenue was collected last year compared to this year.

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

Revenue in this category increased $301,992 (+135.6%) compared to this time last year. This variance was the result of the following:

- $225,686 increase in revenue for Early Childhood Education and Assistance Program (ECEAP) due to a correction made last year that caused the program to start 2018-19 with a negative balance
- 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 $6,328 (+31.3%) 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 $468,676,289, which is $4,115,298 (-0.9%) under budget.

Table 3

Revenue and Other Financing Sources					
Revenue Source	**Budget**	**Percent of Total**	**Projected**	**Percent of Total**	**Variance over/(under)**
Local Taxes	$ 57,979,526	12.26%	$ 59,053,280	12.60%	$ 1,073,754
Local Non-Tax	10,135,254	2.14%	6,876,885	1.47%	(3,258,369)
State, General Purpose	269,452,579	56.99%	269,371,444	57.47%	(81,135)
State, Special Purpose	90,513,340	19.14%	87,379,059	18.64%	(3,134,281)
Federal, General Purpose	464,081	0.10%	246,403	0.05%	(217,678)
Federal, Special Purpose	37,718,385	7.98%	37,776,951	8.06%	58,566
Revenue - Other Districts	1,885,009	0.40%	1,907,876	0.41%	22,867
Revenue - Other Agencies	2,643,412	0.56%	2,988,003	0.64%	344,591
Revenue - Other Financing	2,000,000	0.42%	3,076,388	0.66%	1,076,388
Total Revenue	**$ 472,791,586**	100.00%	**$ 468,676,289**	100.00%	**$ (4,115,298)**

Local Tax revenue is projected to be $1,073,754 (+1.9%) above budget. This variance is due to collections through the first quarter being higher than anticipated when the budget was adopted.

Local Non-Tax revenue is projected to be $3,258,369 (-39.1%) below budget. This variance is the result of the following:

- $954,779 projected decrease from budget from fees collected from students
- $700,000 projected decrease from budget in indirects collected from the Capital Project Fund
- $606,974 projected decrease from budget in investment earnings
- $569,517 projected decrease from budget in unassigned local support revenues
- $269,977 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 $81,135 (-0.0%) below budget. This variance is the result of the following:

- $1,103,340 projected increase in Basic Education and Special Education apportionment funding due to student FTE in both programs being above what was budgeted.
- This increase is offset by a projected $1,184,474 decrease in LEA funding due to due to an increase in the assessed values in Tacoma.
- The remaining variance is due to smaller variances in several other programs

State Special Purpose revenue is projected to be $3,134,281 (-3.5%) 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
- $619,023 projected increase from budget for Special Education funding due to an estimated 253 student FTE above budget
- $583,867 projected increase from budget for special & pilot programs due to various increases in grant awards after the budget was adopted
- $577,961 projected increase in Learning Assistance funding
- $203,398 projected decrease from budget from transportation operations revenue
- The remaining variance is due to smaller variances in several other programs

Federal General Purpose revenue is projected to be $217,678 (-46.9%) below budget. This variance is the result of the following:

- $219,150 projected decrease in JROTC funding
- The remaining variance is due to smaller variances in several other programs

Revenue from other agencies is projected to be $344,591 (+13.0%) above budget. This variance is the result of the following:

- $352,838 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 $1,076,388 (+53.8%) 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 $116,059,822. This was an increase of $2,580,972 (+2.3%) from last year at this time. Expenditures by object and variances from the previous year are summarized in **Table 4**.

Table 4

Expenditure and Other Financing Uses Comparison by Year

Expenditure Objects	Through November 2018	Percent of Total	Through November 2019	Percent of Total	Variance higher/(lower)
Certificated Salaries	$ 51,624,688	45.49%	$ 53,101,367	45.75%	$ 1,476,679
Classified Salaries	18,953,228	16.70%	19,129,615	16.48%	176,387
Employee Benefits	28,559,046	25.17%	30,309,285	26.12%	1,750,239
Supplies and Materials	4,778,528	4.21%	6,691,437	5.77%	1,912,909
Contractual Services	8,977,488	7.91%	6,543,564	5.64%	(2,433,924)
Local Mileage & Travel	189,476	0.17%	167,928	0.14%	(21,548)
Capital Outlay	396,395	0.35%	116,626	0.10%	(279,769)
Total Expenditures	**$ 113,478,850**	**100.00%**	**$ 116,059,822**	**100.00%**	**$ 2,580,972**

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 $1,476,679 (+2.9%) compared to this time last year. This variance is the result of the following:

- $1,150,542 increase in regular salaries due negotiated salary increases, including +3.0% increase for teachers
- $192,360 increase in certificated substitute salaries
- $122,508 increase in certificated extra work
- 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 $176,387 (+0.9%) compared to this time last year. This variance is the result of the following:

- $103,374 increase in classified substitute salaries
- 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 $1,750,239 (+6.1%) 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.

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

Expenditures in this category increased $1,912,909 (40.0%) compared to this time last year. This variance is the result of the following:

- $1,523,968 increase in textbooks due to a new math curriculum adoption
- $738,359 decrease in supplies & materials purchased last year for district-wide science and health
- $561,356 increase in software purchases, including a software component of the recent math curriculum adoption
- $337,083 increase in district-wide food costs
- $216,725 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 decreased $2,433,924 (-27.1%) compared to this time last year. This variance was the result of the following:

- $3,703,279 decrease in general liability insurance due to a difference in timing of payments made to Washington Schools Risk Management Pool (WSRMP) this year compared to last year
- $1,190,993 increase in the transportation base rate
- $843,853 decrease in software licensing, including renewal purchases made in 2018-19 for iReady and Microsoft Office licensing

- $526,696 increase in district-wide contracted Special Education services
- 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 decreased $21,548 (-11.4%) 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 $279,769 (-70.6%) compared to this time last year. This variance was the result of the following:

- $164,453 decrease in non-barcoded equipment which includes the purchase of six 10 passenger vans acquired last year
- $129,308 decrease in building & grounds improvements including the purchase of scoreboards for Stadium HS & Lincoln HS last year
- 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 $476,157,692 which is $5,823,114 (-1.2%) below budget.

Table 5

	Projected Expenditures				
Expenditure Objects	**Budget**	**Percent of Total**	**Projected**	**Percent of Total**	**Variance (over)/under**
Certificated Salaries	$ 220,518,905	45.75%	$ 220,823,661	46.38%	$ (304,756)
Classified Salaries	75,181,853	15.60%	74,722,616	15.69%	$ 459,237
Employee Benefits	113,389,675	23.53%	111,596,600	23.44%	$ 1,793,075
Supplies and Materials	23,641,042	4.90%	19,512,303	4.10%	4,128,739
Contractual Services	47,268,151	9.81%	47,827,954	10.04%	(559,803)
Local Mileage & Travel	660,999	0.14%	873,010	0.18%	(212,011)
Capital Outlay	1,320,180	0.27%	801,547	0.17%	518,633
Total Expenditures	**$ 481,980,805**	100.00%	**$ 476,157,692**	100.00%	**$ 5,823,114**

Certificated and Classified Salaries are projected to be $304,756 (+0.1%) over and $459,237 (-0.6%) 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 $1,793,075 (-1.6%) 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 $3,181,142 (-13.5%) 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
- $2,832,326 projected savings from budget for Title I/LAP supplies and equipment
- $2,402,288 projected overspend in nutrition services for the National School Lunch Program
- The remaining variance is due to smaller variances in several other programs

Contractual Services are projected to be $4,022,817 (+8.5%) above budget. This variance is the result of the following:

- $2,979,203 projected overspend in Special Education purchased services such as contracted nursing services, mental health care and behavior and social-emotional programs
- $2,801,500 projected overspend in pupil transportation including base rate paid to First Student and contracted transportation services for other programs such as McKinney-Vento
- $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 $212,011 (+32.1%) over budget. This variance is the result of the following:

- $238,449 projected increase from budget in student travel expenses for School of the Arts (SOTA) service and study tours
- The remaining variance is due to smaller variances in several other programs

Capital Outlay expenditures are projected to be $518,633 (-39.3%) under budget. This variance is the result of the following:

- $1,123,000 projected savings in district-wide purchases of barcoded equipment
- $577,419 projected overspend in district-wide building 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, and for the month of November, the district is at 5.54%. These fund balance accounts are structured to facilitate the prudent fiscal operation of the district. These accounts should remain at the designated levels unless there is substantial change in the district's operational requirements. The accounts are frequently reviewed in relation to board policies and GAAP requirements.

Table 6 shows a comparison of the fund balance accounts as of November 30, 2018 and November 30, 2019. The fund balance fluctuates with both the receipt of revenues and the flow of expenditures.

Table 6

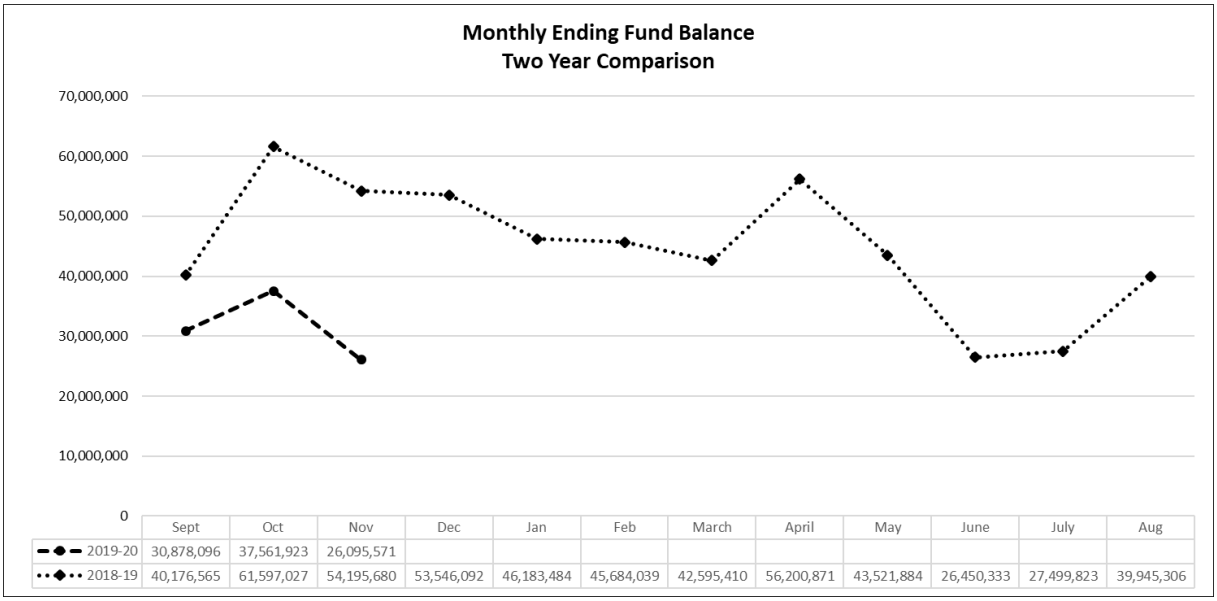
Fund Balance Comparison by Year

Fund Balance Descriptions for the fiscal period ended	November 2018	Percent of Revenue	November 2019	Percent of Revenue	Variance higher/(lower)
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%	-
Total Debt & Fiscal Management Fund Balance	**$ 5,508,035**	**1.19%**	**$ 5,541,170**	**1.18%**	**$ 33,134**
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)
Restricted or Assigned Fund Balance	**$ 12,220,909**	**2.65%**	**$ 12,178,503**	**2.59%**	**$ (42,406)**
Total Nonspendable, Restricted, Committed and Assigned Fund Balance	**$ 17,728,944**	**3.85%**	**$ 17,719,673**	**3.76%**	**$ (9,272)**
Unassigned Fund Balance	$ 20,679,441	4.49%	$ (9,622,512)	-2.04%	(30,301,953)
Unassigned for Minimum FB Policy	$ 15,787,294	3.42%	$ 17,998,409	3.82%	2,211,115
Total Unassigned Fund Balance	**$ 36,466,736**	**7.91%**	**$ 8,375,898**	**1.78%**	**$ (30,301,953)**
Total Fund Balance	**$ 54,195,680**	**11.75%**	**$ 26,095,571**	**5.54%**	**$ (28,100,109)**
Revenue less other financing	**$ 461,049,431** *		**$ 470,791,586** **		

*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



	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug
2019-20	30,878,096	37,561,923	26,095,571									
2018-19	40,176,565	61,597,027	54,195,680	53,546,092	46,183,484	45,684,039	42,595,410	56,200,871	43,521,884	26,450,333	27,499,823	39,945,306

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 November, total cash on hand was $35,586,893 and daily expenditures amounted to $1,237,036 per day which when used in the formula [cash on hand / daily expenditures] equates to 28.77 days of cash on hand.

Table 8 displays a comparison of cash on hand records through the period ending November 30 for fiscal years 2018-19 and 2019-20.

Table 8

Cash Balance Comparison by Year

	November 2018	November 2019	Variance higher/(lower)
230 - Cash with Key Bank	$ 147,067	$ 125,233	$ (21,834)
240 - Cash with Treasurer	9,230,644	6,504,577	(2,726,068)
241 - Warrants Outstanding	(3,902,012)	(3,595,154)	306,859
45x - Investments	68,332,000	32,552,237	(35,779,763)
Total Cash on Hand	**$ 73,807,699**	**$ 35,586,893**	**$ (38,220,806)**
Avg Daily Balance	**$ 2,460,257**	**$ 1,186,230**	**$ (1,274,027)**
Days Cash on Hand	**61.79**	**28.77**	**(33.03)**

Debt and Fiscal Management Reserves The Debt and Fiscal Management Policy 6015 was updated effective August 31, 2014 to specify fund balance reserves to be at least 5% of general fund revenues less other financing sources, and 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.

- 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				
Fund Balance Descriptions	**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	0.21%	-
Total Debt & Fiscal Management Fund Balance	**$ 4,961,103**	**1.05%**	**$ 5,541,170**	**1.19%**	**$ 580,066.88**
Restricted for Carryover	$ -	0.00%	$ 1,540,660	0.33%	$ 1,540,660
Restricted for Debt Service	197,840	0.04%	323,798	0.07%	125,958
Assigned to Carryover	-	0.00%	2,218,341	0.48%	2,218,341
Assigned to Curriculum & Instruction	-	0.00%	2,006,854	0.43%	2,006,854
Assigned to Future Operations	331,889	0.07%	(1,316,357)	-0.28%	(1,648,246)
Restricted or Assigned Fund Balance	**$ 529,729**	**0.11%**	**$ 4,773,297**	**1.03%**	**$ 4,243,568**
Total Nonspendable, Restricted, Committed and Assigned Fund Balance	**$ 5,490,832**	**1.17%**	**$ 10,314,467**	**2.22%**	**$ 4,823,635**
Unassigned Fund Balance	$ -	0.00%	$ -	0.00%	$ -
Unassigned for Minimum FB Policy	18,578,476		17,738,825		
Total Unassigned Fund Balance	**$ 18,578,476**	**3.95%**	**$ 17,738,825**	**0.00%**	**$ -**
Total Fund Balance	**$ 24,069,308**	**5.11%**	**$ 28,053,292**	**6.03%**	**$ 3,983,984**
Revenue less other financing	**$ 470,791,586** **		**$ 465,599,901** ***		

**2019-20 budgeted revenue less other financing sources
***2019-20 projected revenue less other financing sources as of September 30, 2019

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.

<u>C&I Department highlights for 2019-20 include:</u>

- ***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 $716,127.

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

Table 10

Curriculum & Instruction

Resources

	Budget	Projection	Variance Incr/(Decrease)
State Funding	$ 4,068,238	$ 4,073,054	$ 4,816
Basic Ed Enrichment	-	-	-
	$ 4,068,238	$ 4,073,054	$ 4,816
Carryover Reserve	3,009,634	3,009,634	-
One Time Additional Funding	-	-	-
Total Resources Available	**$ 7,077,872**	**$ 7,082,688**	**$ 4,816**

Expenditures

BRC	Description/Content Area	Budget	Projection	Variance Under/(Over)
711	K-12 Math	$ 3,341,977.00	$ 3,273,964	$ 68,013
712	K-12 Social Studies	24,598	25,224	(626)
713	K-12 Arts Education	105,474	71,255	34,219
714	6-12 World Languages	80,098	39,789	40,309
715	Integrated Content	-	34,151	(34,151)
716	Textbook Depository	3,678	113	3,565
717	Teacher Support	45,604	34,762	10,842
718	Literacy	1,927,350	2,487,374	(560,024)
720	Science/Health/Envrmt	967,568	258,200	709,368
743	Fitness & Health	581,525	141,729	439,796
	Total Expenditures	**$ 7,077,872**	**$ 6,366,561**	**$ 711,311**
	Ending Balance	**$ -**	**$ 716,127**	**$ 716,127**

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 $1,010,014 under budget. Supplies and contractual expenditures for the program are projected to be $2,652,499 and $293,618 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 $3,829,631.

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

Table 11

Child Nutrition Services Program Summary
(Programs 98.XXX & 89150)

	Budget	Projected	Variance Favorable/ (Unfavorable)
Revenue			
Food Sales	$ 1,969,892	$ 2,031,010	$ 61,118
State Funding	190,439	201,502	11,063
Federal Funding	10,056,653	8,919,634	(1,137,019)
Other Governmental Entities	-	-	-
Sale of Equipment	-		-
Total Revenue	$ 12,216,984	$ 11,152,146	$ (1,064,838)
Indirect Charges	(732,426)	(677,602)	54,824
Local Support	486,292	486,292	-
Prior Year Carryover	-	-	-
Total Resources	$ 11,970,850	$ 10,960,836	$ (1,010,014)
Expenditures			
Salaries	$ 4,931,594	$ 5,125,403	$ (193,809)
Benefits	3,549,856	3,179,248	370,608
Supplies	2,979,002	5,631,501	(2,652,499)
Contractual	548,231	841,849	(293,618)
Travel	9,800	10,852	(1,052)
Equipment	1,000	-	1,000
Internal Transfers (in)/out	(48,633)	1,616	(50,249)
Total Expenditures	$ 11,970,850	$ 14,790,467	$ (2,819,617)
Transfer Out	-	-	-
Total Use of Resources	$ 11,970,850	$ 14,790,467	$ (2,819,617)
Ending Balance	$ -	$ (3,829,631)	$ (3,829,631)

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)

	Budget	Projected	Variance Favorable/ (Unfavorable)
Revenue			
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	-	-	-
Total Resources	$ 64,158,133	$ 65,026,588	$ 868,456
Expenditures			
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
Total Expenditures	$ 66,018,472	$ 66,679,126	$ (660,654)
Balance	(1,860,339)	-	(1,860,339)
Total Use of Resources	$ 64,158,133	$ 66,679,126	$ (2,520,993)
Net Surplus/(Deficit)	$ -	$ (1,652,538)	$ (1,652,537)

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 $3,555,459. The program revenue is projected to be $278,956 below budget. Program expenditures are projected to be $3,276,503 over budget – purchased services are projected to be $2,795,503 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

	Budget	Projected	Variance Favorable/ (Unfavorable)
Revenue			
Local Support	$ -	$ 0	$ -
Local Non-Tax	100,000	17,564	(82,436)
State Special Purpose	14,488,355	14,284,957	(203,398)
Total Revenue	$ 14,588,355	$ 14,302,521	$ (285,834)
Indirect Charges	(489,944)	(483,066)	6,878
Prior Year Carryover	-	-	-
Total Resources	$ 14,098,411	$ 13,819,454	$ (278,956)
Expenditures			
Salaries	$ 4,164,476	$ 3,999,530	$ 164,946
Benefits	2,255,484	1,867,428	388,056
Supplies	823,862	948,475	(124,613)
Contractual	7,855,952	10,651,455	(2,795,503)
Travel	-	1,001	(1,001)
Equipment	-	-	-
Internal Transfers (in)/out	(1,001,363)	(92,976)	(908,387)
Total Expenditures	$ 14,098,411	$ 17,374,914	$ (3,276,503)
Total Use of Resources	$ 14,098,411	$ 17,374,914	$ (3,276,503)
Net Surplus/(Deficit)	$ -	$ (3,555,459)	$ (3,555,459)

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.

Program revenues are projected to be $385,514 above budget. Expenditures are currently projected to be $208,050 under budget due to both supplies and equipment projecting to be under by $261,198 and $235,361, respectively. This is offset by certificated salaries, which are currently projected to collectively be $336,145 over budget. It is currently projected that the program will end the year with a surplus of $593,564.

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)
Revenue			
Sales	$ 40,000	$ 37,937	$ (2,063)
State - Apportionment	17,464,825	17,762,896	298,071
Federal Special Purpose	257,560	257,560	-
Revenue from Other Districts	-	-	-
Revenue from Other Agencies	-	-	-
Sale of Equipment	-	-	-
Total Revenue	$ 17,762,385	$ 18,058,393	$ 296,008
Indirect Charges	(852,742)	(763,235)	89,506
Prior Year Carryover	-	-	-
Total Resources	$ 16,909,644	$ 17,295,158	$ 385,514
Expenditures			
Certificated Salaries	$ 9,842,445	$ 10,178,590	$ (336,145)
Classified Salaries	950,725	859,930	90,795
Benefits	4,099,097	4,070,654	28,443
Supplies	951,109	689,911	261,198
Contractual	1,024,431	789,070	235,361
Travel	31,387	14,622	16,765
Equipment	-	69,028	(69,028)
Internal Transfers (in)/out	10,450	29,790	(19,340)
Total Use of Resources	$ 16,909,644	$ 16,701,594	$ 208,050
Net Surplus/(Deficit)	$ -	$ 593,563	$ 593,564

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 $161,716 under budget due to savings of $1,025,468 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 $798,277.

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

Table 15

Facilities Program Summary (Q1 2019-20)

	Adopted Budget	Projected	Variance Favorable/ (Unfavorable)
Expenditures			
Classified Salaries	$ 15,552,043	$ 15,287,945	$ 264,098
Benefits	7,634,554	6,873,184	761,370
Supplies	1,042,023	1,467,768	(425,745)
Contractual	801,130	1,173,662	(372,532)
Travel	1,300	5,069	(3,769)
Equipment	83,000	57,273	25,727
Internal Transfers (in)/out	(115,550)	(28,120)	(87,430)
Total Expenditures	$ 24,998,500	$ 24,836,781	$ 161,719

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 $29,015,499.

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

METHOD 2 – Historical trends are utilized for certain revenue accounts, and identified budget adjustments or variances are used for the remainder of the projections. A review of the budget is performed, and the adjustments and variances are analyzed to determine their effect on the financial position of the general fund. **Table 16** below displays the results of the Method 2 forecast.

The results of both methods are compared in Appendix B.

Table 16

General Fund	2019-20 Budget	2019-20 Projected	Variance Surplus/(Deficit)
Beginning Fund Balance	**$ 33,258,527**	**$ 39,945,306**	**$ 6,686,779**
Revenue	**470,791,586**	**465,599,901**	**(5,191,685)**
Other Financing Sources	**2,000,000**	**3,076,388**	**1,076,388**
Total Resources Available	**506,050,113**	**508,621,595**	**2,571,482**
Expenditures	**481,980,805**	**480,568,303**	**1,412,502**
Other Financing Uses	**-**	**-**	**-**
Total Use of Resources	**481,980,805**	**480,568,303**	**1,412,502**
Ending Fund Balance	**$ 24,069,308**	**$ 28,053,292**	**$ 3,983,984**

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

K-12 Annual Average FTE Enrollment
Two Year Comparison

	(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	2,231	(17)	(41)
Grade 1	2,202	2,178	2,268	67	90
Grade 2	2,228	2,108	2,189	(39)	81
Grade 3	2,256	2,142	2,223	(33)	81
Grade 4	2,288	2,152	2,248	(39)	96
Grade 5	2,380	2,204	2,291	(89)	87
Elementary	**13,602**	**13,057**	**13,451**	**(151)**	**394**
Grade 6	2,346	2,257	2,299	(46)	42
Grade 7	2,188	2,300	2,316	129	17
Grade 8	2,049	2,184	2,163	114	(20)
Middle School	**6,582**	**6,740**	**6,779**	**197**	**39**
Grade 9	2,187	2,127	2,101	(86)	(26)
Grade 10	1,925	2,137	2,138	213	1
Grade 11	1,754	1,744	1,676	(78)	(68)
Grade 12	1,511	1,655	1,536	25	(119)
High School	**7,377**	**7,664**	**7,452**	**75**	**(212)**
Running Start	290	293	339	49	46
TCC Fresh Start **	168	183	159	(9)	(23)
Reengagement Center **	152	149	152	(0)	3
Goodwill **	29	31	17	(12)	(14)
Alternative Learning Experience	32	41	39	7	(2)
Grand Total *	**28,233**	**28,159**	**28,388**	**155**	**229**

Actual data through November 2019

** Open Doors - 1418 Programs

In comparison with 2018-19 annual averages, projected enrollment is expecting an annual average increase of 155 student FTE.

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

Elementary schools (grade K-5) decreased by 151 FTE;
Middle schools (grades 6-8) increased by 197 FTE;
High schools (grades 9-12) increased by 75 FTE;
Running Start (college level courses) increased by 49 FTE;
ALE (Alternative Learning Experience) increased by 7 FTE

Open Doors – 1418 Programs

TCC Fresh Start decreased by 9 FTE;
Reengagement Center did not change;
Goodwill FTE decreased by 12 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).

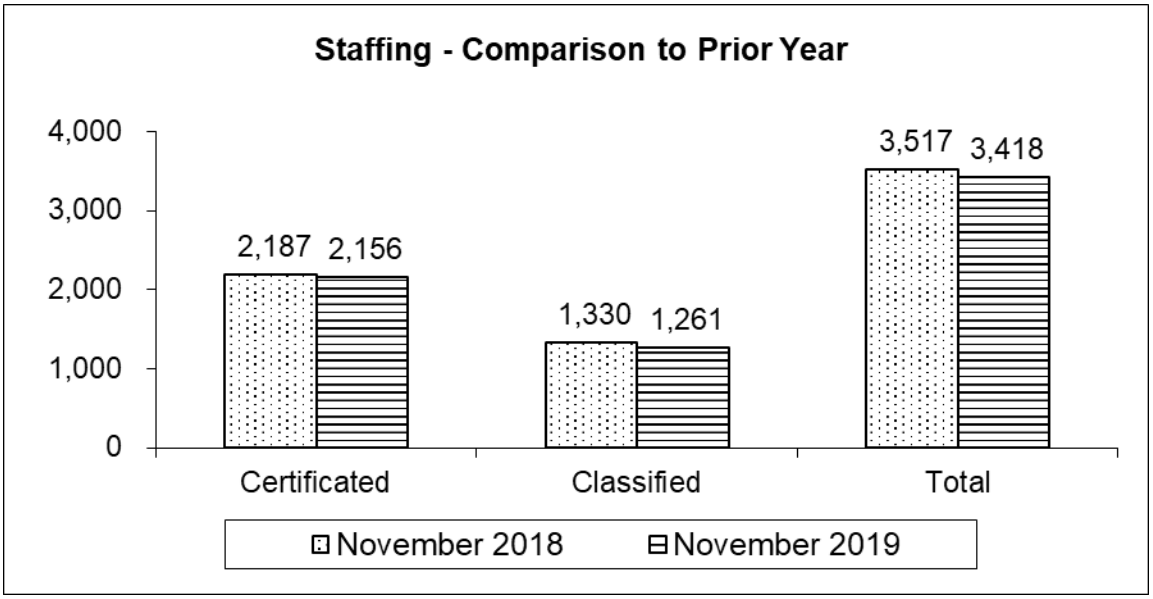
Students who participate for only part of the year or part of each day are calculated as a portion of an FTE. Any district may choose to serve students more hours per day or per year than the state definition of full-time equivalent. However, those students who attend classes more hours per day will 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 November 2019 to the number of filled positions in November 2018. The number of certificated staff decreased 31 FTE while classified staff decreased 69 FTE, respectively from this time last year.

Table 18



As shown in **Table 19**, the number of assigned certificated FTE is 2,156 and classified staff FTE is 1,261. The certificated and classified staffs are under budget by 26 and 72 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

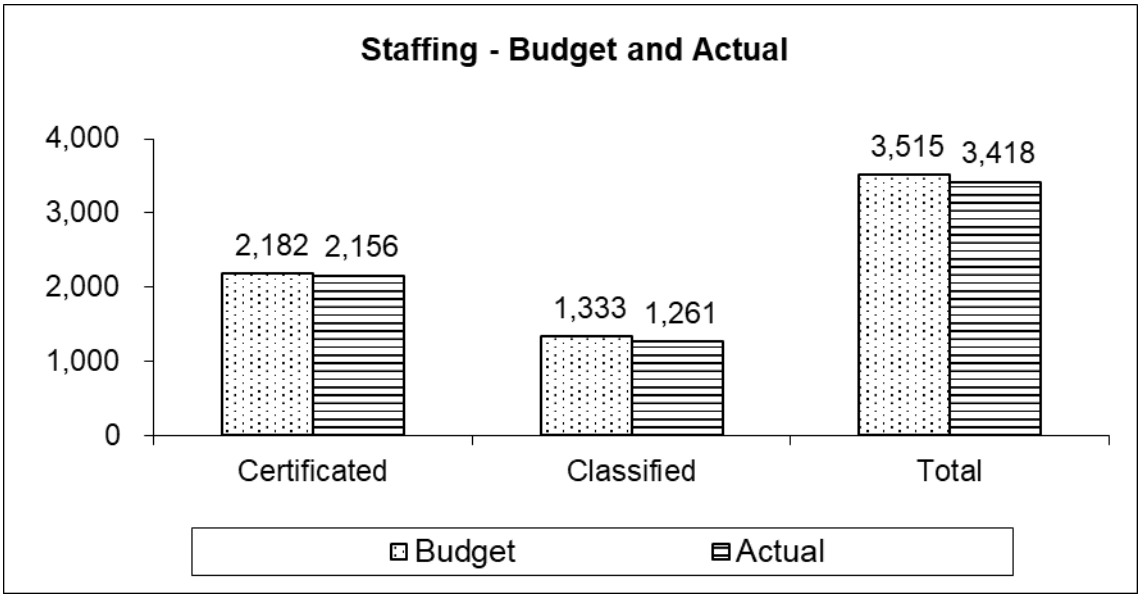

Staffing - Budget and Actual
4,000
3,000
2,000
1,000
0
2,182
2,156
1,333
1,261
3,515
3,418
Certificated
Classified
Total
Budget
Actual

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

Table 20

Budget vs. Actual Staffing
In FTE (Full Time Equivalents)

Program Description (Number)	Budget	Actual	Variance Incr/(Decrease)
Certificated Staff			
Basic Education (01-03)	1,530.80	1,515.61	15.19
Federal Stimulus (10)	-	-	-
Special Education (20)	319.10	309.72	9.38
Vocational Education (30-40)	107.80	107.05	0.75
Compensatory (50-60)	197.10	197.30	(0.20)
Other Instructional (70)	24.70	24.10	0.60
Support Services (80-90)	2.50	2.50	-
Total Certificated	2,182.00	2,156.28	25.72
Classified Staff			
Basic Education (01-03)	273.63	268.58	5.05
Federal Stimulus (10)	-	-	-
Special Education (20)	283.65	256.28	27.37
Vocational Education (30-40)	15.31	13.70	1.61
Compensatory (50-60)	100.74	102.27	(1.53)
Other Instructional (70)	41.66	41.44	0.22
Support Services (80-90)	617.90	579.07	38.83
Total Classified	1,332.89	1,261.34	71.55
Total All Staff	3,514.89	3,417.62	97.27

*** Actual data through November 2019**

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

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

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

Run Date: January 30, 2020
Run Time: 11:37 am
Report ID: TS163.v5

TACOMA SCHOOL DISTRICT NO. 10
Combined Balance Sheet - All Funds
As Of: November 30, 2019

	Governmental Fund Types					Trust Fund	
	General	Capital Projects	Transportation Vehicle	Debt Service	ASB	Private Purpose	Fund Total
Assets							
200: Imprest Cash	85,060	0	0	0	9,160	0	94,220
236: Cash In Bank-Key Bank	114,877	108,477	0	0	21,909	24,391	269,654
237: Cash In Bank-Key Bank/Food Svc	10,356	0	0	0	0	0	10,356
240: Cash On Deposit With County	6,504,577	1,964,102	968	3,921,043	27,916	1,608	12,420,214
241: Warrants Outstanding	(3,595,154)	(340,545)	0	0	(23,466)	(3,079)	(3,962,244)
310: Taxes Receivable-Current Year	790,272	450,594	0	1,083,357	0	0	2,324,223
311: Taxes Receivable-Prior Year	625,432	72,798	0	411,060	0	0	1,109,291
312: Taxes Receivable-Delinquent	428,801	51,250	0	266,444	0	0	746,495
320: Due From Other Funds	7,752,993	128,605	0	1,800	76,588	14,401	7,974,388
330: AR Due From Other Gov't Units	271,347	0	0	0	300	0	271,647
331: AR Grant Claims Due From Other Gov'ts	78,678	0	0	0	0	0	78,678
340: Accounts Receivable	451,479	0	0	0	6,447	0	457,926
341: AR Employee Receivable	0	0	0	0	1,799	0	1,799
410: Inventory-Supplies & Materials	587,759	0	0	0	0	0	587,759
413: Inventory-Printing & Graphics	39,387	0	0	0	0	0	39,387
415: Inventory-Maintenance	198,335	0	0	0	0	0	198,335
425: Inventory-Food Service	2,733,182	0	0	0	0	0	2,733,182
430: Prepaid Items	353,238	0	0	0	0	0	353,238
450: Investments	32,552,237	140,619,167	2,807,627	33,098,633	2,414,000	1,073,213	212,564,877
Total Assets	**49,982,855**	**143,054,448**	**2,808,596**	**38,782,337**	**2,534,653**	**1,110,535**	**238,273,423**
Liabilities and Fund Balance							
Liabilities							
601: Liabilities	3,502,181	(105,414)	0	0	178,400	164,686	3,739,853
605: Accrued Salaries & Benefits	12,679,234	0	0	0	0	0	12,679,234
606: Est. Property/Liability Ins Payable	(2,765,686)	0	0	0	0	0	(2,765,686)
607: Horace Mann Auto Ins Payable	1,409	0	0	0	0	0	1,409
608: Nutrition Svcs Prepaid	(78,078)	0	0	0	0	0	(78,078)
610: FICA/Medicare Payable	906,573	0	0	0	0	0	906,573
611: Industrial Insurance Payable	11,711	0	0	0	0	0	11,711
612: Retirement Payable	1,438,221	0	0	0	0	0	1,438,221
613: Withholding Tax Payable	(51,713)	0	0	0	0	0	(51,713)
615: Involuntary/Court Ordered Payable	239,460	0	0	0	0	0	239,460
616: SEBB Payable	2,004,888	0	0	0	0	0	2,004,888

Run Date: January 30, 2020
Run Time: 11:37 am
Report ID: TS163.v5

TACOMA SCHOOL DISTRICT NO. 10
Combined Balance Sheet - All Funds
As Of: November 30, 2019

	Governmental Fund Types					Trust Fund	
	General	Capital Projects	Transportation Vehicle	Debt Service	ASB	Private Purpose	Fund Total
Liabilities and Fund Balance							
617: Maintenance Deduct & Benefits Payable	(859,137)	0	0	0	0	0	(859,137)
618: MetLife Insurance Payable	90	0	0	0	0	0	90
619: Cancer Insurance Payable	(15,769)	0	0	0	0	0	(15,769)
622: Flex Plan Dependent Care Payable	(65,497)	0	0	0	0	0	(65,497)
623: Flex Plan Medical Payable	216,069	0	0	0	0	0	216,069
624: TSA Payable	432,774	0	0	0	0	0	432,774
625: Flex Plan - Health Savings Account	(444)	0	0	0	0	0	(444)
626: Jury Duty Reimbursement Payable	(220)	0	0	0	0	0	(220)
627: United Way Payable	(252,383)	0	0	0	0	0	(252,383)
629: Veba III/Sick Leave Payable	(194,751)	0	0	0	0	0	(194,751)
630: Salary Deferral	51,728	0	0	0	0	0	51,728
632: Benefits And Voluntary Deductions	243,318	0	0	0	0	0	243,318
633: Union Benefits Payable	5,524	0	0	0	0	0	5,524
634: Family and Medical Leave Payable	172,126	0	0	0	0	0	172,126
636: APA Salary Insurance Payable	66,607	0	0	0	0	0	66,607
637: Est Unemployment Payable	736,194	0	0	0	0	0	736,194
638: Est Compensated Absence Payable	601,238	0	0	0	0	0	601,238
639: Est Industrial Ins Payable	907,539	0	0	0	0	0	907,539
640: Due To Other Funds	221,337	7,572,501	0	0	154,240	26,311	7,974,388
641: AD & D Insurance Payable	(8,513)	0	0	0	0	0	(8,513)
643: Sales Tax Payable	28,949	0	0	0	0	0	28,949
650: Deposits	2,423	0	0	0	0	0	2,423
650: Deposits - Grants	1,005,047	0	0	0	0	0	1,005,047
656: Garnishments Payable	(172,613)	0	0	0	0	0	(172,613)
657: State Retiree Subsidy Payable	484,253	0	0	0	0	0	484,253
660: Beneficiary (Deceased EE)	1	0	0	0	0	0	1
750: Unavailable Revenue	536,240	0	0	0	0	0	536,240
754: Unavailable Rev-Cash Register System	12,450	0	0	0	0	0	12,450
760: Unavailable Revenue -Taxes Receivable	1,844,505	574,642	0	1,760,862	0	0	4,180,008
Total Liabilities	**23,887,283**	**8,041,728**	**0**	**1,760,862**	**332,639**	**190,997**	**34,213,510**
Fund Balance							
840: Nonspendable - Inventory & Prepaid Items	4,333,231	0	0	0	0	0	4,333,231
819: Restricted to Fund Purposes	0	0	2,808,596	0	2,202,014	0	5,010,609

Run Date: January 30, 2020
Run Time: 11:37 am
Report ID: TS163.v5

TACOMA SCHOOL DISTRICT NO. 10
Combined Balance Sheet - All Funds
As Of: November 30, 2019

	Governmental Fund Types					Trust Fund	
	General	Capital Projects	Transportation Vehicle	Debt Service	ASB	Private Purpose	Fund Total
Liabilities and Fund Balance							
821: Restricted for Carryover	2,084,993	0	0	0	0	0	2,084,993
830: Restricted for Debt Service	323,798	0	0	37,021,476	0	0	37,345,274
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	919,538	1,919,538
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: Unssigned Fund Balance	(9,622,512)	(2,962,822)	0	0	0	0	(12,585,334)
891: Unassigned for Minimum FB Policy	17,998,409	0	0	0	0	0	17,998,409
Total Fund Balance	**26,095,571**	**135,012,719**	**2,808,596**	**37,021,476**	**2,202,014**	**919,538**	**204,059,914**
Total Liabilities and Fund Balance	**49,982,855**	**143,054,448**	**2,808,596**	**38,782,337**	**2,534,653**	**1,110,535**	**238,273,423**

Run Date: December 18, 2019
Run Time: 12:28 pm
Report ID: TS164.v3

TACOMA SCHOOL DISTRICT NO. 10

Statement Of Expenditures by State Object with % Spent

General Fund As Of: November 30, 2019

State Object	Prior Year Adopted Budget	Prior Year Year to Date Actual	Under Budget (Over)	% Spent	Current Year Adopted Budget	Current Year Year to Date Actual	Under Budget (Over)	% Spent
0 - Debit Transfer	2,468,161	412,019	2,056,142	16.7	2,562,153	308,192	2,253,961	12.0
1 - Credit Transfer	(2,468,161)	(412,019)	(2,056,142)	16.7	(2,562,153)	(308,192)	(2,253,961)	12.0
2 - Salaries - Certificated	207,569,848	51,624,688	155,945,160	24.9	220,518,905	53,101,367	167,417,538	24.1
3 - Salaries - Classified	74,327,874	18,953,228	55,374,646	25.5	75,181,853	19,129,615	56,052,238	25.4
4 - Employees Benefits & Payroll Taxes	104,916,811	28,559,046	76,357,765	27.2	113,389,675	30,309,285	83,080,390	26.7
5 - Supplies, Etc.	29,987,416	4,778,528	25,208,888	15.9	23,641,042	6,691,437	16,949,605	28.3
7 - Purchased Services	47,985,416	8,977,488	39,007,928	18.7	47,268,151	6,543,564	40,724,587	13.8
8 - Travel	760,722	189,476	571,246	24.9	660,999	167,928	493,071	25.4
9 - Capital Outlay	1,337,550	396,395	941,155	29.6	1,320,180	116,626	1,203,554	8.8
District Total	**466,885,637**	**113,478,850**	**353,406,787**	**24.3**	**481,980,805**	**116,059,822**	**365,920,983**	**24.1**

Run Date: March 25, 2020
Run Time: 8:22 am
Report ID: TS158.v5

TACOMA SCHOOL DISTRICT NO. 10

Income Statement and Changes in Fund Balance

General Fund As Of: November 30, 2019

	Current Year Adopted Budget	Current Year Year to Date Actual	Under Budget (Over)	% Current Year Budget	% Prior Year Budget
Resources Available					
Debt and Fiscal Management					
840: Nonspendable - Inventory & Prepaid Items	3,747,472	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
Total Debt and Fiscal Management	**4,961,103**	**5,541,170**	**580,067**	**111.7**	**74.5**
Restricted and Assigned FB					
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
Total Restricted and Assigned FB	**9,718,948**	**12,178,503**	**2,459,555**	**125.3**	**256.0**
Unassigned Fund Balance					
890: Unssigned 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
Total Beginning Fund Balance	**33,258,527**	**39,945,306**	**6,686,779**	**120.1**	**117.7**
Revenue					
1 - Local Taxes	57,979,526	18,193,918	(39,785,608)	31.4	62.7
2 - Local Non-Tax	10,135,254	1,992,639	(8,142,615)	19.7	29.0
3 - State - General Purpose	269,452,579	58,913,425	(210,539,154)	21.9	27.4
4 - State - Special Purpose	90,513,340	16,708,298	(73,805,042)	18.5	19.4
5 - Federal - General Purpose	464,081	26,803	(437,278)	5.8	8.5
6 - Federal - Special Purpose	37,718,385	6,415,618	(31,302,767)	17.0	12.5
7 - Revenue from other Districts	1,885,009	(146,412)	(2,031,421)	(7.8)	-0.8
8 - Revenue from other Agencies	2,643,412	79,256	(2,564,156)	3.0	-8.4
9 - Other Financing Sources	2,000,000	26,542	(1,973,458)	1.3	1.0
Total Revenue	**472,791,586**	**102,210,087**	**(370,581,499)**	**21.6**	**28.8**
Total Resources Available	**506,050,113**	**142,155,393**	**(363,894,720)**	**28.1**	**33.9**
Uses of Resources					
Expenditures					

Run Date: March 25, 2020
Run Time: 8:22 am
Report ID: TS158.v5

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
General Fund As Of: November 30, 2019

	Current Year Adopted Budget	Current Year Year to Date Actual	Under Budget (Over)	% Current Year Budget	% Prior Year Budget
Uses of Resources					
01: Basic Education	247,742,825	62,929,506	184,813,319	25.4	24.7
02: Basic Education - ALE	350,840	99,768	251,072	28.4	11.9
03: Basic Education-1418 Open	2,913,774	307,828	2,605,946	10.6	11.5
21: Special Education, State	56,240,062	14,010,648	42,229,414	24.9	26.8
22: SPED Infants & Tod - State	2,251,585	969	2,250,616	0.0	0.0
24: Special Education, Federal	7,288,801	1,805,007	5,483,794	24.8	29.7
31: Career & Tech Ed, State	13,931,036	3,368,110	10,562,926	24.2	22.6
34: Middle School CTE	2,734,290	667,943	2,066,347	24.4	20.9
38: Career & Tech Ed, Federal	244,318	50,600	193,718	20.7	40.4
51: Disadvantaged, Federal	10,531,965	2,594,051	7,937,914	24.6	23.3
52: School Improvement, Federa	1,680,842	510,452	1,170,390	30.4	25.7
55: Learning Assistance Prog,	15,658,265	3,382,034	12,276,231	21.6	23.0
56: State Institutions, Ctrs &	402,021	93,547	308,474	23.3	24.0
57: NegleCTEd & Delinquent	125,382	31,655	93,727	25.2	28.4
58: Special & Pilot Programs	2,374,525	34,605	2,339,920	1.5	5.5
61: Head Start, Federal	5,567,224	1,507,748	4,059,476	27.1	25.1
64: Limited English Proficienc	387,646	74,653	312,993	19.3	18.2
65: Transitional Bilingual, St	6,762,191	1,551,190	5,211,001	22.9	24.4
68: Indian Education, Federal	308,502	82,511	225,991	26.7	26.0
69: Other Compensatory Program	28,516	7,680	20,836	26.9	100.0
73: Summer School	64,906	0	64,906	0.0	10.9
74: Highly Capable, State	736,154	166,047	570,107	22.6	18.2
79: Other Instructional Pgms	14,554,107	1,696,978	12,857,129	11.7	10.0
88: Child Care	0	5,583	(5,583)	100.0	100.0
89: Community Services	927,748	198,112	729,636	21.4	38.2
97: District-Wide Support	62,221,019	13,755,589	48,465,430	22.1	29.1
98: Nutrition Svcs	11,853,850	4,055,809	7,798,041	34.2	28.8
99: Pupil Transportation	14,098,411	3,071,200	11,027,211	21.8	9.0
Total Expenditures	**481,980,805**	**116,059,822**	**365,920,983**	**24.1**	**24.2**
Total Uses of Resources	**481,980,805**	**116,059,822**	**365,920,983**	**24.1**	**24.2**
Ending Fund Balance	**24,069,308**	**26,095,571**	**2,026,263**	**108.4**	**207.7**
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: March 25, 2020
Run Time: 8:22 am
Report ID: TS158.v5

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
General Fund As Of: November 30, 2019

	Current Year Adopted Budget	Current Year Year to Date Actual	Under Budget (Over)	% Current Year Budget	% Prior Year Budget
Total Debt and Fiscal Management	**4,961,103**	**5,541,170**	**580,067**	**111.7**	**82.8**
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
Total Restricted and Assigned FB	**529,729**	**12,178,503**	**11,648,774**	**2,299.0**	**429.0**
890: Unssigned Fund Balance	0	(9,622,512)	(9,622,512)	100.0	100.0
891: Unassigned for Minimum FB Policy	18,578,476	17,998,409	(580,067)	96.9	95.1
Total Fund Balance	**24,069,308**	**26,095,571**	**2,026,263**	**108.4**	**207.7**

Run Date: December 18, 2019
Run Time: 12:32 pm
Report ID: TS166.v4

TACOMA SCHOOL DISTRICT NO. 10

Statement Of Revenue by State and District Account w/% Received

General Fund As Of: November 30, 2019

State Account / District Account	Prior Year Adopted Budget	Prior Year Year to Date Actual	Over Budget (Under)	% Received	Current Year Adopted Budget	Current Year Year to Date Actual	Over Budget (Under)	% Received
1 - Local Taxes								
11000: Local Property Tax	59,933,957	37,802,963	(22,130,994)	63.1	57,979,526	18,193,918	(39,785,608)	31.4
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
1 - Local Taxes	60,276,029	37,802,963	(22,473,066)	62.7	57,979,526	18,193,918	(39,785,608)	31.4
2 - Local Non-Tax								
21000: Tuition & Fees - Unassigned	570,418	661,568	91,150	116.0	728,646	516,872	(211,774)	70.9
21010: Regular Student Fees	30,000	8,231	(21,769)	27.4	970,000	7,734	(962,266)	0.8
21020: ALE Student Fees	0	0	0	100.0	0	0	0	100.0
21800: Convenience Fee	30,000	12,552	(17,448)	41.8	40,000	16,298	(23,703)	40.7
22000: Sales of Goods, Supplies, & Svcs	15,000	11,458	(3,542)	76.4	7,000	28,231	21,231	403.3
22010: Sale of Supplies & Svcs - FR 1	180,000	25,759	(154,242)	14.3	162,000	65,769	(96,231)	40.6
22020: Sale of Supplies & Svcs - FR 2	35,000	25,786	(9,214)	73.7	68,000	6,445	(61,555)	9.5
22030: Sale of Supplies & Svcs-Schools	0	0	0	100.0	0	250	250	100.0
22040: Sale of Recoverable Items	80,000	59,546	(20,454)	74.4	80,000	42,272	(37,728)	52.8
22050: Sale of Supplies & Svcs - Trip 1	120,000	64,388	(55,612)	53.7	90,000	11,515	(78,485)	12.8
22060: Sale of Supplies & Svcs - Trip 2	100,000	30,791	(69,209)	30.8	55,000	18,413	(36,587)	33.5
22100: Other Storeroom Sales	5,000	433	(4,567)	8.7	2,500	488	(2,012)	19.5
22200: Copy Center Reimbursements	60,000	19,989	(40,011)	33.3	40,000	8,574	(31,426)	21.4
22310: CTE Sales of Goods, Supplies & Svcs	40,000	9,669	(30,331)	24.2	40,000	10,042	(29,958)	25.1
22910: Nutrition Service Sales	1,701,567	530,629	(1,170,938)	31.2	1,766,489	670,983	(1,095,506)	38.0
22940: NS Sales - Special Events	12,954	874	(12,080)	6.7	3,552	2,961	(591)	83.4
22960: NS Sales - Breakfast	140,141	59,761	(80,380)	42.6	157,339	84,600	(72,739)	53.8
22981: NS Convenience Fees	40,133	0	(40,133)	0.0	42,512	0	(42,512)	0.0
22990: School Bus Revenue	0	1,785	1,785	100.0	0	1,340	1,340	100.0
23000: Investment Earnings	325,000	201,789	(123,211)	62.1	1,000,000	139,281	(860,719)	13.9
25000: Gifts, Grants, & Donations (Local)	300,000	75,225	(224,775)	25.1	350,000	82,756	(267,244)	23.6
26000: Fines & Damages	70,000	5,370	(64,630)	7.7	130,000	4,493	(125,507)	3.5
27000: Rentals & Leases	300,000	66,798	(233,202)	22.3	500,000	19,559	(480,441)	3.9
27020: Facility Use - Utility Surcharge	85,750	4,317	(81,433)	5.0	85,750	455	(85,295)	0.5
27030: Facility Use - Custodial Labor	251,350	41,732	(209,618)	16.6	251,350	(5,944)	(257,294)	(2.4
27040: Facility Use - Field/Stadium Maint	13,600	1,210	(12,390)	8.9	13,600	(3,308)	(16,908)	(24.3
27050: Facility Use - Security	0	0	0	100.0	0	(1,322)	(1,322)	100.0
27060: Facility Use - Theater Tech	29,000	5,450	(23,550)	18.8	29,000	2,231	(26,769)	7.7
28000: Insurance Recoveries	125,000	1,000	(124,000)	0.8	250,000	7,861	(242,139)	3.1
29000: Local Support Non Tax-Unassigned	1,002,000	237,656	(764,344)	23.7	1,255,516	238,036	(1,017,480)	19.0
29001: Procurement Card Rebates	500,000	61,693	(438,307)	12.3	500,000	0	(500,000)	0.0

Run Date: December 18, 2019
Run Time: 12:32 pm
Report ID: TS166.v4

TACOMA SCHOOL DISTRICT NO. 10

Statement Of Revenue by State and District Account w/% Received

General Fund As Of: November 30, 2019

State Account / District Account	Prior Year Adopted Budget	Prior Year Year to Date Actual	Over Budget (Under)	% Received	Current Year Adopted Budget	Current Year Year to Date Actual	Over Budget (Under)	% Received
2 - Local Non-Tax								
29010: Cash Over/Short	0	140	140	100.0	0	107	107	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	4,810	(65,190)	6.9	60,000	14,582	(45,419)	24.3
29240: Vending-Beverage Commissions	1,000	479	(521)	47.9	1,000	12	(988)	1.2
29250: Vending-Food Commissions	1,000	85	(915)	8.5	1,000	0	(1,000)	0.0
29260: Other Commissions/Rebates	5,000	0	(5,000)	0.0	5,000	1,053	(3,948)	21.1
2 - Local Non-Tax	7,688,913	2,230,971	(5,457,942)	29.0	10,135,254	1,992,639	(8,142,615)	19.7
3 - State - General Purpose								
31000: Apportionment	254,250,053	68,944,866	(185,305,187)	27.1	259,379,576	56,912,375	(202,467,201)	21.9
31210: Apportionment - Special Ed	8,272,727	1,944,743	(6,327,984)	23.5	8,701,781	1,914,344	(6,787,437)	22.0
33000: Local Effort Assistance	7,210,055	2,958,254	(4,251,801)	41.0	1,371,222	86,707	(1,284,515)	6.3
36000: State Forests	0	0	0	100.0	0	0	0	100.0
3 - State - General Purpose	269,732,835	73,847,863	(195,884,972)	27.4	269,452,579	58,913,425	(210,539,154)	21.9
4 - State - Special Purpose								
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	8,270,078	(27,909,913)	22.9	41,784,107	8,574,867	(33,209,240)	20.5
41220: SPED Infants & Toddlers - State	1,924,767	452,472	(1,472,295)	23.5	2,364,164	520,104	(1,844,060)	22.0
41550: Learning Assistance	15,839,516	3,726,384	(12,113,132)	23.5	16,506,944	3,635,805	(12,871,139)	22.0
41560: State Institutions, Centers, and Homes - I	585,645	112,416	(473,229)	19.2	420,916	70,883	(350,033)	16.8
41580: Special & Pilot Programs	2,900,708	83,919	(2,816,789)	2.9	2,382,433	1,753	(2,380,680)	0.1
41650: Transitional Bilingual	4,730,311	0	(4,730,311)	0.0	5,021,823	0	(5,021,823)	0.0
41740: Highly Capable	819,533	192,662	(626,871)	23.5	854,159	187,915	(666,244)	22.0
41980: School Nutrition Services	206,442	41,316	(165,126)	20.0	190,439	51,558	(138,881)	27.1
41990: Transportation - Operations	13,829,452	3,282,352	(10,547,100)	23.7	14,488,355	3,665,415	(10,822,940)	25.3
4 - State - Special Purpose	83,516,365	16,161,600	(67,354,765)	19.4	90,513,340	16,708,298	(73,805,042)	18.5
5 - Federal - General Purpose								
52000: Direct Federal Revenue - Unassigned	445,022	37,912	(407,110)	8.5	464,081	26,803	(437,278)	5.8
55000: Federal Forests	0	0	0	100.0	0	0	0	100.0
5 - Federal - General Purpose	445,022	37,912	(407,110)	8.5	464,081	26,803	(437,278)	5.8
6 - Federal - Special Purpose								

Run Date: December 18, 2019
Run Time: 12:32 pm
Report ID: TS166.v4

TACOMA SCHOOL DISTRICT NO. 10

Statement Of Revenue by State and District Account w/% Received

General Fund As Of: November 30, 2019

State Account / District Account	Prior Year Adopted Budget	Prior Year Year to Date Actual	Over Budget (Under)	% Received	Current Year Adopted Budget	Current Year Year to Date Actual	Over Budget (Under)	% Received
6 - Federal - Special Purpose								
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	1,035,101	(6,474,112)	13.8	7,640,670	1,212,717	(6,427,953)	15.9
61380: CTE - Carl Perkins Grant	257,560	0	(257,560)	0.0	257,560	0	(257,560)	0.0
61510: Disadvantaged - Title IA	11,928,902	1,553,777	(10,375,125)	13.0	11,102,797	1,858,445	(9,244,352)	16.7
61520: School Improvement - TII, IV, V & VI	1,988,687	4,565	(1,984,122)	0.2	1,771,944	244,764	(1,527,180)	13.8
61570: Institutions - Neglected & Delinquent	122,387	16,641	(105,746)	13.6	132,178	22,441	(109,737)	17.0
61640: Limited English Proficiency	410,327	37,081	(373,246)	9.0	408,656	0	(408,656)	0.0
61880: Child Care - Federal	0	2,240	2,240	100.0	0	11,565	11,565	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	30,972	(137,799)	18.4	182,001	42,823	(139,178)	23.5
61920: Reduced Price Lunch Reimbursement	679,482	144,405	(535,077)	21.3	714,624	188,896	(525,728)	26.4
61930: Free Lunch Reimbursement	5,955,726	1,022,413	(4,933,313)	17.2	5,845,181	1,201,107	(4,644,074)	20.5
61940: Certified Lunch Reimbursement	159,766	26,952	(132,814)	16.9	135,536	37,693	(97,843)	27.8
61950: Regular Breakfast Reimbursement	24,008	5,972	(18,036)	24.9	28,016	9,101	(18,915)	32.5
61960: Reduced Price Breakfast Reimbursement	172,898	36,014	(136,884)	20.8	174,395	50,148	(124,247)	28.8
61970: Free Breakfast Reimbursement	1,858,845	317,478	(1,541,367)	17.1	1,834,803	381,496	(1,453,307)	20.8
61980: Free Snack Reimbursement	55,777	7,773	(48,004)	13.9	47,708	5,088	(42,620)	10.7
61990: Fresh Fruit & Vegetable Reimbursement	85,909	12,051	(73,858)	14.0	73,056	0	(73,056)	0.0
62610: Head Start	6,151,783	479,023	(5,672,760)	7.8	6,151,783	580,982	(5,570,801)	9.4
62680: Indian Education - ED	181,765	16,784	(164,981)	9.2	184,144	0	(184,144)	0.0
63100: Medicaid Administrative Match	0	0	0	100.0	0	(2,625)	(2,625)	100.0
63210: SPED Medicaid Match	0	38,944	38,944	100.0	0	77,448	77,448	100.0
69980: USDA Commodities	918,736	49,566	(869,170)	5.4	904,333	493,528	(410,805)	54.6
6 - Federal - Special Purpose	38,759,542	4,841,512	(33,918,030)	12.5	37,718,385	6,415,618	(31,302,767)	17.0
7 - Revenue from other Districts								
71210: Special Education	1,885,009	(15,076)	(1,900,085)	-0.8	1,885,009	(146,412)	(2,031,421)	(7.8
71990: Special Ed Transportation to and from out	0	0	0	100.0	0	0	0	100.0
7 - Revenue from other Districts	1,885,009	(15,076)	(1,900,085)	-0.8	1,885,009	(146,412)	(2,031,421)	-7.8
8 - Revenue from other Agencies								
81000: Governmental Entities	0	450	450	100.0	0	59,442	59,442	100.0
82000: Private Foundations Revenue	1,178,898	2,500	(1,176,398)	0.2	1,165,434	19,814	(1,145,620)	1.7
85000: Educational Service Districts	1,477,978	(225,686)	(1,703,664)	-15.3	1,477,978	0	(1,477,978)	0.0
8 - Revenue from other Agencies	2,656,876	(222,736)	(2,879,612)	-8.4	2,643,412	79,256	(2,564,156)	3.0

Run Date: December 18, 2019
Run Time: 12:32 pm
Report ID: TS166.v4

TACOMA SCHOOL DISTRICT NO. 10

Statement Of Revenue by State and District Account w/% Received

General Fund As Of: November 30, 2019

State Account / District Account	Prior Year Adopted Budget	Prior Year Year to Date Actual	Over Budget (Under)	% Received	Current Year Adopted Budget	Current Year Year to Date Actual	Over Budget (Under)	% Received
9 - Other Financing Sources								
93000: Sale of Equipment	0	20,214	20,214	100.0	0	26,542	26,542	100.0
99000: Operating Transfers	2,000,000	0	(2,000,000)	0.0	2,000,000	0	(2,000,000)	0.0
9 - Other Financing Sources	2,000,000	20,214	(1,979,786)	1.0	2,000,000	26,542	(1,973,458)	1.3
District Total	**466,960,591**	**134,705,223**	**(332,255,368)**	**28.8**	**472,791,586**	**102,210,087**	**(370,581,499)**	**21.6**

Run Date: December 18, 2019
Run Time: 12:42 pm
Report ID: TS152.v3

TACOMA SCHOOL DISTRICT NO. 10

Statement Of Expenditures by Program w/Encumbrances

General Fund As Of: November 30, 2019

Program	Adopted Budget	Revised Budget	Current Month	Current Year Year to Date	Encumbrance	Unspent / Unencumbered	Percent Expended
01: Basic Education							
01000: Basic Education	194,168,812	192,522,597	16,297,933	49,347,526	124,521,262	18,653,809	90.3
01007: Basic Education - One Time	6,838,389	6,838,389	552,006	1,698,269	4,259,175	880,944	87.1
01011: Basic Education Enrichment	18,730,276	18,810,711	1,499,355	4,529,331	9,084,990	5,196,389	72.4
01030: BE Attendance BECCA	0	100,921	262	3,411	4,218	93,291	7.6
01040: BE Building Contributions	0	375,311	16,007	36,795	2,378	336,138	10.4
01050: BE Kindergarten Contributions	0	15,561	2,451	6,671	520	8,370	46.2
01065: BE Trans Bilingual Enrichment	69,209	1,910	17,588	55,621	135,534	(189,245)	10,008.1
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	20,939	74,312	160,420	3,292	98.6
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	162,672	522,968	1,671,321	194,694	91.9
01280: BE HS Graduation	51,000	51,000	1,645	1,645	13,755	35,600	30.2
01281: BE HS Graduation Enrichment	27,000	27,000	0	0	0	27,000	0.0
01310: BE Para Coverage	5,000	5,000	1,565	1,631	223	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	0	13,859	0	20,463	40.4
01440: BE - Non-Instructional	172,383	172,383	7,881	27,066	28,409	116,908	32.2
01470: BE High Needs Support	0	0	703	9,483	0	(9,483)	100.0
01480: BE Strategic Goals/Initiatives	237,894	237,894	20,280	(26,625)	52,500	212,019	10.9
01650: BE Special Programs	0	0	0	14	0	(14)	100.0
01651: BE Special Programs Enrichment	1,714,669	1,714,669	109,726	296,466	649,097	769,106	55.1
01657: BE Special Programs - One Time	236,350	286,350	61,143	87,918	80,847	117,585	58.9
01660: BE Next Move	0	0	0	1,692	0	(1,692)	100.0
01701: BE OP OT Relief Pool	95,000	123,731	50	159,387	40	(35,697)	128.9
01880: BE Partner Schools	9,793,699	9,802,974	777,150	2,391,061	6,381,757	1,030,155	89.5
01881: BE Partner Schools Enrichment	941,587	941,587	62,871	193,801	530,973	216,813	77.0
01901: BE Running Start	2,368,467	2,380,411	0	0	2,291,000	89,411	96.2
01905: BE Int'l Baccalaureate	713,422	696,718	50,083	227,923	300,619	168,176	75.9
01915: BE Bargained Enhancement 5-10	1,360,548	1,360,548	9,497	24,829	9,689	1,326,030	2.5
01990: BE Curriculum & Instruction	4,068,238	4,055,292	55,730	410,574	188,844	3,455,874	14.8
01991: BE Curriculum & Instruction 1x	3,009,634	3,157,799	58,791	2,562,353	524,800	70,646	97.8
01993: BE Curriculum & Inst Enrichmen	0	0	1,048	271,524	5,221	(276,744)	100.0
Total 01: Basic Education	**247,742,825**	**246,820,004**	**19,787,374**	**62,929,506**	**150,897,593**	**32,992,906**	**86.6**
02: Basic Education - ALE							

Run Date: December 18, 2019
Run Time: 12:42 pm
Report ID: TS152.v3

TACOMA SCHOOL DISTRICT NO. 10

Statement Of Expenditures by Program w/Encumbrances

General Fund As Of: November 30, 2019

Program	Adopted Budget	Revised Budget	Current Month	Current Year Year to Date	Encumbrance	Unspent / Unencumbered	Percent Expended
02: Basic Education - ALE							
02000: BE Alternative Learning Exp	350,840	350,840	65,571	99,768	237,463	13,609	96.1
Total 02: Basic Education - ALE	**350,840**	**350,840**	**65,571**	**99,768**	**237,463**	**13,609**	**96.1**
03: Basic Education-1418 Open							
03000: Basic Ed - 1418 Open Doors	2,913,774	2,914,449	104,369	307,828	2,296,242	310,379	89.4
Total 03: Basic Education-1418 Open	**2,913,774**	**2,914,449**	**104,369**	**307,828**	**2,296,242**	**310,379**	**89.4**
21: Special Education, State							
21000: Special Education - State	49,828,810	49,828,960	4,118,576	12,280,714	29,193,554	8,354,691	83.2
21011: Special Education Enrichment	5,000,000	5,000,000	570,139	691,564	4,170,531	137,905	97.2
21510: SPED - PreSchool	0	0	275,032	717,330	1,985,117	(2,702,447)	100.0
21560: SPED - State Safety Net	1,403,252	1,403,252	114,539	321,040	748,021	334,191	76.2
21720: SPED - District Settlement	8,000	8,000	0	0	0	8,000	0.0
21900: SPED Work Training	0	2,237	0	0	0	2,237	0.0
Total 21: Special Education, State	**56,240,062**	**56,242,449**	**5,078,286**	**14,010,648**	**36,097,223**	**6,134,578**	**89.1**
22: SPED Infants & Tod - State							
22000: SPED Infants & Toddlers-State	2,251,585	2,251,585	552	969	0	2,250,616	0.0
Total 22: SPED Infants & Tod - State	**2,251,585**	**2,251,585**	**552**	**969**	**0**	**2,250,616**	**0.0**
24: Special Education, Federal							
24500: SPED IDEAB Flow Thru 19-20	6,271,899	6,271,899	495,305	1,534,087	4,000,257	737,555	88.2
24509: SPED IDEAB Flow Thru 18-19	0	0	458	47,955	0	(47,955)	100.0
24510: SPED IDEAB Preschool 19-20	220,154	220,154	20,531	57,022	143,957	19,175	91.3
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	51,308	79,050	347,515	370,183	53.5
24569: SPED Safety Net 18-19	0	0	0	85,336	0	(85,336)	100.0
Total 24: Special Education, Federal	**7,288,801**	**7,288,801**	**567,601**	**1,805,007**	**4,491,729**	**992,064**	**86.4**
31: Career & Tech Ed, State							
31000: CTE Technical Support	170,126	170,126	3,505	3,505	63,710	102,911	39.5
31011: CTE Support - Enrichment	38,095	38,095	0	0	0	38,095	0.0
31200: CTE JROTC	553,813	553,813	55,483	151,545	285,137	117,131	78.9
31510: CTE Administration	2,948,199	2,880,312	158,079	515,976	1,333,875	1,030,461	64.2
31600: CTE Agriculture & Science	512,255	512,255	38,989	122,029	296,508	93,718	81.7
31605: CTE Lincoln Tree Farm Harvest	0	0	850	1,852	18,148	(20,000)	100.0
31610: CTE Business Education	1,517,915	1,517,915	146,153	411,855	1,017,295	88,765	94.2
31620: CTE Marketing Education	288,223	288,223	24,787	74,851	188,316	25,056	91.3
31630: CTE Diversified Occupations	779,032	779,032	71,239	222,232	487,568	69,231	91.1

Run Date: December 18, 2019
Run Time: 12:42 pm
Report ID:TS152.v3

TACOMA SCHOOL DISTRICT NO. 10

Statement Of Expenditures by Program w/Encumbrances

General Fund As Of: November 30, 2019

Program	Adopted Budget	Revised Budget	Current Month	Current Year Year to Date	Encumbrance	Unspent / Unencumbered	Percent Expended
31: Career & Tech Ed, State							
31640: CTE Trade & Industry	1,925,917	1,925,917	188,046	535,997	1,209,977	179,943	90.7
31650: CTE Family & Consumer Science	1,222,362	1,222,362	111,795	350,636	783,362	88,363	92.8
31660: CTE Next Move	211,464	211,464	16,436	50,705	124,144	36,615	82.7
31670: CTE Technology	825,623	893,510	80,976	240,144	568,152	85,214	90.5
31680: CTE Health Occupations	698,953	698,953	64,054	198,393	496,018	4,542	99.4
31710: CTE Career Guidance	359,766	359,766	28,121	87,906	214,567	57,293	84.1
31880: CTE Partner School	1,567,664	1,567,664	132,188	400,483	1,017,577	149,604	90.5
31901: CTE Running Start	129,750	129,750	0	0	129,500	250	99.8
31902: CTE Open Doors	181,879	181,879	0	0	181,800	79	100.0
Total 31: Career & Tech Ed, State	**13,931,036**	**13,931,036**	**1,120,703**	**3,368,110**	**8,415,654**	**2,147,272**	**84.6**
34: Middle School CTE							
34500: CTE Middle School	2,734,290	2,967,307	214,408	667,943	1,647,603	651,761	78.0
Total 34: Middle School CTE	**2,734,290**	**2,967,307**	**214,408**	**667,943**	**1,647,603**	**651,761**	**78.0**
38: Career & Tech Ed, Federal							
38500: CTE Perkins Grant 19-20	244,318	244,318	15,517	31,337	155,664	57,317	76.5
38509: CTE Perkins Grant 18-19	0	0	0	19,263	0	(19,263)	100.0
Total 38: Career & Tech Ed, Federal	**244,318**	**244,318**	**15,517**	**50,600**	**155,664**	**38,054**	**84.4**
51: Disadvantaged, Federal							
51200: OSSI Targeted/Comprehensive	483,780	482,937	28,841	48,390	87,201	347,346	28.1
51209: OSSI Targeted/Comprehensive	0	0	0	(92)	0	92	100.0
51409: T1 SIG Cohort III Yr 5 18-19	0	0	19,200	28,829	5,334	(34,163)	100.0
51500: T1-A Disadvantaged 19-20	9,897,779	9,897,779	815,400	2,388,017	6,312,401	1,197,361	87.9
51509: T1-A Disadvantaged 18-19	0	0	6	95,891	155	(96,046)	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	52,172	3,846	7,422	31,081	13,669	73.8
51539: T10-C Homeless Ed 18-19	0	0	0	367	0	(367)	100.0
51600: T1-D Neglect & Delinqnt 19-20	98,234	89,686	7,793	12,818	63,953	12,915	85.6
51609: T1-D Neglect & Delinqnt 18-19	0	0	0	12,409	0	(12,409)	100.0
Total 51: Disadvantaged, Federal	**10,531,965**	**10,532,574**	**875,086**	**2,594,051**	**6,500,125**	**1,438,398**	**86.3**
52: School Improvement, Federa							
52420: Title IV - Part A	671,421	671,421	47,821	144,689	381,159	145,573	78.3
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	1,009,421	120,985	346,843	861,738	(199,159)	119.7
52479: T2-A Teacher Quality 18-19	0	0	0	10,968	0	(10,968)	100.0

Run Date: December 18, 2019
Run Time: 12:42 pm
Report ID: TS152.v3

TACOMA SCHOOL DISTRICT NO. 10

Statement Of Expenditures by Program w/Encumbrances

General Fund As Of: November 30, 2019

Program	Adopted Budget	Revised Budget	Current Month	Current Year Year to Date	Encumbrance	Unspent / Unencumbered	Percent Expended
Total 52: School Improvement, Federa	**1,680,842**	**1,680,842**	**168,806**	**510,452**	**1,242,896**	**(72,506)**	**104.3**
55: Learning Assistance Prog,							
55500: Learning Assistance Program	9,289,559	9,576,883	673,965	2,084,282	5,527,412	1,965,189	79.5
55501: Learning Assistance Co-Teach	1,109,919	1,109,919	96,957	271,053	784,066	54,800	95.1
55520: LAP High Poverty	4,173,520	4,713,851	264,566	745,151	1,503,041	2,465,660	47.7
55521: LAP High Poverty Co-Teach	1,085,267	1,085,267	85,892	281,548	692,156	111,562	89.7
Total 55: Learning Assistance Prog,	**15,658,265**	**16,485,920**	**1,121,381**	**3,382,034**	**8,506,674**	**4,597,212**	**72.1**
56: State Institutions, Ctrs &							
56007: Remann Hall - One Time	0	0	0	183	0	(183)	100.0
56510: Remann Hall	402,021	402,021	30,041	93,364	225,092	83,564	79.2
Total 56: State Institutions, Ctrs &	**402,021**	**402,021**	**30,041**	**93,547**	**225,092**	**83,381**	**79.3**
57: NegleCTEd & Delinquent							
57510: T1-D Neglect/Delinquent 19-20	125,382	148,786	10,206	30,399	80,103	38,284	74.3
57519: T1-D Neglect/Delinquent 18-19	0	0	161	1,256	0	(1,256)	100.0
Total 57: NegleCTEd & Delinquent	**125,382**	**148,786**	**10,367**	**31,655**	**80,103**	**37,028**	**75.1**
58: Special & Pilot Programs							
58020: Collection of Evidence	25,000	58,603	6,060	6,060	0	52,543	10.3
58079: Certification Bonus	2,219,433	2,219,433	0	0	0	2,219,433	0.0
58149: Required Action District 18-19	0	0	0	1,757	0	(1,757)	100.0
58160: Homeless Student Stability 18	75,887	75,887	0	0	0	75,887	0.0
58169: Homeless Student Stability 19	0	0	0	369	0	(369)	100.0
58250: Computer Science and Education	0	10,561	0	0	0	10,561	0.0
58310: Beg Ed Support Team 19-20	0	279,805	4,686	15,233	11,847	252,725	9.7
58319: Beg Ed Support Team 18-19	0	0	0	1,389	0	(1,389)	100.0
58350: K-12 Dual Language Grant Progr	0	28,038	0	0	0	28,038	0.0
58650: Admin Intern Program 19-20	0	17,120	2,431	2,956	351	13,812	19.3
58660: Recruiting Wash Teachers 19-20	0	21,250	1,925	2,427	0	18,823	11.4
58670: WA 1st Robotics Competition 20	0	7,944	0	0	6,000	1,944	75.5
58720: Advanced Placement Computer 20	0	7,477	0	0	0	7,477	0.0
58750: OSSI Targeted/Comprehensive	54,205	54,207	2,034	4,018	2,053	48,136	11.2
58759: OSSI Targeted/Comprehensive	0	0	0	(5)	0	5	100.0
58770: TPEP Teacher Training 19-20	0	100,566	400	400	3,933	96,233	4.3
Total 58: Special & Pilot Programs	**2,374,525**	**2,880,891**	**17,536**	**34,605**	**24,185**	**2,822,101**	**2.0**
61: Head Start, Federal							
61510: Head Start Regular 19-20	5,501,094	5,501,094	239,392	239,392	3,007,028	2,254,674	59.0

Run Date: December 18, 2019
Run Time: 12:42 pm
Report ID:TS152.v3

TACOMA SCHOOL DISTRICT NO. 10

Statement Of Expenditures by Program w/Encumbrances

General Fund As Of: November 30, 2019

Program	Adopted Budget	Revised Budget	Current Month	Current Year Year to Date	Encumbrance	Unspent / Unencumbered	Percent Expended
61: Head Start, Federal							
61517: Head Start Regular 16-17	0	0	0	1,961	0	(1,961)	100.0
61518: Head Start Regular 17-18	0	0	0	146	0	(146)	100.0
61519: Head Start Regular 18-19	0	0	846	3,252	131	(3,384)	100.0
61520: Head Start Training 19-20	66,130	66,130	2,025	2,025	0	64,105	3.1
61549: Head Start Extension - Regular	0	1,625,682	284,577	1,258,661	397,390	(30,369)	101.9
61559: Head Start Extension-Training	0	22,043	1,754	2,312	15,850	3,881	82.4
Total 61: Head Start, Federal	**5,567,224**	**7,214,949**	**528,594**	**1,507,748**	**3,420,399**	**2,286,802**	**68.3**
64: Limited English Proficienc							
64500: Limited English 19-20	387,646	387,646	24,845	72,825	276,240	38,581	90.0
64509: Limited English 18-19	0	0	0	1,828	0	(1,828)	100.0
Total 64: Limited English Proficienc	**387,646**	**387,646**	**24,845**	**74,653**	**276,240**	**36,754**	**90.5**
65: Transitional Bilingual, St							
01065: BE Trans Bilingual Enrichment	2,434,153	2,481,497	179,087	555,507	1,459,340	466,649	81.2
65000: Transitional Bilingual	4,328,038	4,355,490	328,820	995,682	2,371,219	988,589	77.3
Total 65: Transitional Bilingual, St	**6,762,191**	**6,836,987**	**507,907**	**1,551,190**	**3,830,559**	**1,455,239**	**78.7**
68: Indian Education, Federal							
68011: Indian Education Enrichment	133,825	133,825	11,877	33,302	76,446	24,077	82.0
68500: Indian Education 19-20	174,677	161,414	16,024	48,278	118,852	(5,716)	103.5
68509: Indian Education 18-19	0	0	19	931	19	(950)	100.0
Total 68: Indian Education, Federal	**308,502**	**295,239**	**27,920**	**82,511**	**195,317**	**17,411**	**94.1**
69: Other Compensatory Program							
69100: SPED Reimburseable	28,516	28,516	2,495	7,680	20,716	120	99.6
69200: District Conferences	0	14,535	0	0	0	14,535	0.0
Total 69: Other Compensatory Program	**28,516**	**43,051**	**2,495**	**7,680**	**20,716**	**14,655**	**66.0**
73: Summer School							
73010: Summer School - Buildings	0	4,213	0	0	0	4,213	0.0
73880: Summer School - Partner School	64,906	64,906	0	0	0	64,906	0.0
Total 73: Summer School	**64,906**	**69,119**	**0**	**0**	**0**	**69,119**	**0.0**
74: Highly Capable, State							
74000: Highly Capable	736,154	736,154	23,854	166,047	215,424	354,683	51.8
Total 74: Highly Capable, State	**736,154**	**736,154**	**23,854**	**166,047**	**215,424**	**354,683**	**51.8**
79: Other Instructional Pgms							
79000: Other Instructional Programs	7,966,075	1,207,652	0	0	0	1,207,652	0.0
79010: Tuition Based Preschool	612,000	612,000	45,369	146,373	337,541	128,086	79.1

Run Date: December 18, 2019
Run Time: 12:42 pm
Report ID: TS152.v3

TACOMA SCHOOL DISTRICT NO. 10

Statement Of Expenditures by Program w/Encumbrances

General Fund As Of: November 30, 2019

Program	Adopted Budget	Revised Budget	Current Month	Current Year Year to Date	Encumbrance	Unspent / Unencumbered	Percent Expended
79: Other Instructional Pgms							
79039: Dream Factory Learning Center	0	6,398	0	468	1,265	4,665	27.1
79100: Early Childhood Ed 19-20	1,455,640	1,436,479	114,189	355,701	787,294	293,483	79.6
79109: Early Childhood Ed 18-19	0	0	0	5,843	0	(5,843)	100.0
79128: Whole Kids Foundation	0	911	0	0	0	911	0.0
79149: Project Lead the Way Gateway	0	6,239	0	0	8,989	(2,750)	144.1
79160: Truancy Support	48,000	48,000	0	0	0	48,000	0.0
79180: Wallace Foundation 19-20	965,434	965,434	41,599	117,156	444,686	403,592	58.2
79188: Wallace Foundation 17-18	0	0	47	47	0	(47)	100.0
79189: Wallace Foundation 18-19	0	0	35,013	88,392	26,922	(115,315)	100.0
79200: JROTC - Army 19-20	192,122	192,122	19,521	52,439	137,370	2,313	98.8
79209: JROTC - Army 18-19	0	0	0	915	0	(915)	100.0
79220: Refugee Impact 09-10	12,000	12,000	0	0	0	12,000	0.0
79259: Rockefeller Philanthropy Advis	0	3,121	0	0	0	3,121	0.0
79260: JROTC - Navy 19-20	83,966	83,966	9,479	23,307	51,304	9,355	88.9
79269: JROTC - Navy 18-19	0	0	0	915	0	(915)	100.0
79270: JROTC - Navy Start Up	0	0	0	386	0	(386)	100.0
79310: SPED Community Preschool	2,618,221	2,618,221	211,496	619,880	1,588,925	409,415	84.4
79320: Dart Foundation CORE	0	1,571	0	0	0	1,571	0.0
79330: City of Tacoma Mini Grants 20	0	0	4,000	4,000	0	(4,000)	100.0
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	1,293	2,586	0	17,414	12.9
79379: Stuart Foundation Grant 18-19	200,000	20,959	0	0	200,000	(179,041)	954.2
79380: ECEAP USDA Meals/Snacks 19-20	22,338	22,338	0	0	0	22,338	0.0
79399: City of Tacoma - CBT	0	336,084	3,837	21,916	6,067	308,101	8.3
79409: City of Tacoma-Restor. Justice	0	237,307	3,158	3,158	0	234,149	1.3
79419: City of Tacoma - SSGRIN	0	261,917	25,000	50,016	78,000	133,901	48.9
79447: WA STEM-NGA WBL Lab	0	2,932	0	0	0	2,932	0.0
79480: WMEA Music Matters	0	6,000	385	385	0	5,615	6.4
79500: JROTC - Air Force 19-20	85,775	85,775	7,914	22,245	53,271	10,260	88.0
79509: JROTC - Air Force 18-19	0	0	0	915	0	(915)	100.0
79530: JROTC - Marines 19-20	102,218	102,218	8,504	25,546	64,724	11,949	88.3
79539: JROTC - Marines 18-19	0	0	0	915	0	(915)	100.0
79580: Curriculum Fundraising	0	510,661	35,593	117,566	67,729	325,366	36.3

Run Date: December 18, 2019
Run Time: 12:42 pm
Report ID:TS152.v3

TACOMA SCHOOL DISTRICT NO. 10

Statement Of Expenditures by Program w/Encumbrances

General Fund As Of: November 30, 2019

Program	Adopted Budget	Revised Budget	Current Month	Current Year Year to Date	Encumbrance	Unspent / Unencumbered	Percent Expended
79: Other Instructional Pgms							
79585: International Exchange Program	116,646	116,646	9,512	30,565	76,607	9,475	91.9
79590: Read 2 Me (formerly Werlin)	42,247	42,247	0	0	0	42,247	0.0
79679: College Spark Washington Yr 2	0	35,619	620	614	10,000	25,005	29.8
79693: Lincoln Ctr Gates Grant	0	13,655	0	0	0	13,655	0.0
79720: Windows of Hope PUSH	0	30,000	0	0	0	30,000	0.0
79733: Lincoln Ctr Extended Day Supp.	0	6,876	0	0	0	6,876	0.0
79754: Greater Tacoma Community Fdtn	0	25,280	0	88	0	25,192	0.3
79755: Tacoma Schools Fdtn Awards	0	12,343	801	2,379	3,144	6,819	44.8
79790: GRADS-Teens Parent Enhance	0	0	351	351	0	(351)	100.0
79818: Tacoma Whole Child Int 17-18	0	0	368	503	0	(503)	100.0
79850: Arts Collaboration	31,425	31,425	301	1,307	0	30,118	4.2
79899: Partners in Science Suppl Prog	0	6,563	0	146	0	6,417	2.2
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
Total 79: Other Instructional Pgms	**14,554,107**	**9,145,353**	**578,349**	**1,696,978**	**3,943,840**	**3,504,535**	**61.7**
88: Child Care							
88211: Transportation PreSchool	0	30,000	5,583	5,583	0	24,417	18.6
Total 88: Child Care	**0**	**30,000**	**5,583**	**5,583**	**0**	**24,417**	**18.6**
89: Community Services							
89010: Facility Use	177,250	177,250	17,349	70,254	12,919	94,076	46.9
89020: Facility Use - Fields	7,350	7,350	244	1,737	487	5,126	30.3
89030: Facility Use - Swim Pools	7,100	7,100	2,083	2,651	0	4,449	37.3
89040: Facility Use - Stadiums	31,000	31,000	3,878	7,467	1,360	22,173	28.5
89050: Facility Use - Theaters	157,000	157,000	12,385	34,068	17,397	105,534	32.8
89060: Facility Use - Other	42,000	42,000	322	2,758	1,807	37,435	10.9
89150: Summer Nutrition Svcs	117,000	117,000	0	0	0	117,000	0.0
89160: Community Partnerships	389,048	389,048	24,998	79,176	222,023	87,849	77.4
Total 89: Community Services	**927,748**	**927,748**	**61,259**	**198,112**	**255,995**	**473,642**	**48.9**
97: District-Wide Support							
97000: District-Wide Support	39,483,654	40,253,561	2,433,426	7,649,889	18,809,502	13,794,170	65.7
97011: District-Wide Support Enrichme	19,137,840	19,194,231	1,395,222	4,381,026	11,018,700	3,794,505	80.2
97090: DWS Tech General Admin	2,000,000	2,000,000	21,272	1,314,054	323,687	362,259	81.9
97093: DWS Tech Util/Net	173,612	173,612	23,626	168,354	158,812	(153,555)	188.4
97580: DWS Security	1,394,921	1,394,921	78,004	234,566	1,160,012	343	100.0

Run Date: December 18, 2019
Run Time: 12:42 pm
Report ID: TS152.v3

TACOMA SCHOOL DISTRICT NO. 10

Statement Of Expenditures by Program w/Encumbrances

General Fund As Of: November 30, 2019

Program	Adopted Budget	Revised Budget	Current Month	Current Year Year to Date	Encumbrance	Unspent / Unencumbered	Percent Expended
97: District-Wide Support							
97880: DWS Partner School	30,992	30,992	7,277	7,700	1,640	21,652	30.1
Total 97: District-Wide Support	**62,221,019**	**63,047,317**	**3,958,828**	**13,755,589**	**31,472,353**	**17,819,375**	**71.7**
98: Nutrition Svcs							
98000: Nutrition Services	11,367,558	11,367,558	1,466,835	4,016,583	8,072,227	(721,252)	106.3
98011: Nutrition Services Enrichment	486,292	486,292	15,964	39,315	182,917	264,061	45.7
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
Total 98: Nutrition Svcs	**11,853,850**	**11,853,850**	**1,482,799**	**4,055,809**	**8,264,104**	**(466,062)**	**103.9**
99: Pupil Transportation							
99000: Pupil Transportation	14,615,054	16,796,082	796,338	3,078,416	12,101,853	1,615,813	90.4
99011: Pupil Transportation Enrichmen	100,000	100,000	0	0	0	100,000	0.0
99110: Transportation - Ex Curr	330,000	330,000	0	43,670	535,935	(249,606)	175.6
99120: Transportation - Field Trips	(946,643)	(974,513)	(42,425)	(50,886)	181,362	(1,104,989)	(13.4)
Total 99: Pupil Transportation	**14,098,411**	**16,251,569**	**753,913**	**3,071,200**	**12,819,150**	**361,218**	**97.8**
District Total	**481,980,805**	**481,980,805**	**37,133,944**	**116,059,822**	**285,532,342**	**80,388,641**	**83.3**

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: December 18, 2019
Run Time: 12:33 pm
Report ID: TS161.v6

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
Associated Student Body Fund As Of: November 30, 2019

	Current Year Adopted Budget	Current Year Year to Date Actual	Under Budget (Over)	% Current Year Budget	% Prior Year Budget
Resources Available					
Restricted Fund Balance					
819: Restricted to Fund Purposes	1,761,042	1,936,813	175,771	110.0	127.4
Total Restricted Fund Balance	**1,761,042**	**1,936,813**	**175,771**	**110.0**	**127.4**
Nonspendable and Assigned Fund Balance					
Total Nonspendable and Assigned Fund Balance	**0**	**0**	**0**	**100.0**	**100.0**
Total Beginning Fund Balance	**1,761,042**	**1,936,813**	**175,771**	**110.0**	**127.5**
Revenue					
1 - General Student Body	1,214,472	314,471	(900,001)	25.9	31.1
2 - Athletics	358,600	109,233	(249,367)	30.5	34.8
3 - Classes	547,914	72,226	(475,688)	13.2	12.0
4 - Clubs	2,112,195	127,810	(1,984,385)	6.1	5.4
6 - Private Money	112,000	400	(111,600)	0.4	2.5
Total Revenue	**4,345,181**	**624,140**	**(3,721,041)**	**14.4**	**16.3**
Total Resources Available	**6,106,223**	**2,560,954**	**(3,545,269)**	**41.9**	**47.1**
Uses of Resources					
Expenditures					
1 - General Student Body	1,280,435	146,754	1,133,681	11.5	16.5
2 - Athletics	350,334	89,886	260,448	25.7	39.5
3 - Classes	445,130	29,938	415,192	6.7	6.9
4 - Clubs	1,946,296	92,004	1,854,292	4.7	4.9
6 - Private Money	109,500	357	109,143	0.3	0.0
Total Expenditures	**4,131,695**	**358,940**	**3,772,755**	**8.7**	**11.7**
Total Uses of Resources	**4,131,695**	**358,940**	**3,772,755**	**8.7**	**11.7**
Ending Fund Balance	**1,974,528**	**2,202,014**	**227,486**	**111.5**	**133.7**

Run Date: December 18, 2019
Run Time: 12:34 pm
Report ID: TS157.v5

TACOMA SCHOOL DISTRICT NO. 10
ASB Statement Of Revenue and Expenditure by BRC
Associated Student Body Fund November 30, 2019

BRC	Beginning Balance	Revenues	Expenditures	Adopted Budget Expenditures	Fund Balance w/o Imprest Funds	Imprest Funds	Fund Balance
011 Finance	1,592	(92)	0	0	1,500	0	1,500
101 Arlington	3,316	18	0	0	3,335	0	3,335
103 Birney	9,025	49	60	0	9,015	0	9,015
104 Blix	1,507	7	0	1,795	1,514	0	1,514
105 Boze	14,480	4,482	3,771	26,520	15,191	0	15,191
107 Browns Pt	14,268	275	0	44,450	14,543	0	14,543
109 Bryant	10,421	822	357	19,500	10,886	0	10,886
110 Crescent Hts	1,042	246	451	1,000	837	0	837
113 DeLong	6,201	748	1	21,000	6,947	0	6,947
115 Downing	7,133	486	1,056	15,050	6,563	0	6,563
117 Edison	3,815	60	0	1,000	3,875	0	3,875
119 Fawcett	9,697	7,927	6,718	23,410	10,906	0	10,906
121 Fern Hill	295	2	0	9,000	297	0	297
123 Franklin	1,918	12	0	12,100	1,930	0	1,930
125 Geiger	5,521	3,718	5,854	30,775	3,385	0	3,385
133 Jefferson	3,115	17	0	1,050	3,131	0	3,131
135 Larchmont	2,648	469	0	8,000	3,117	0	3,117
137 Lister	4,485	672	523	11,000	4,634	0	4,634
139 Lowell	3,835	655	39	1,350	4,450	0	4,450
143 Lyon	3,670	19	0	2,900	3,689	0	3,689
147 Manitou Pk	8,062	1,485	1,451	10,775	8,095	0	8,095
149 Mann	581	10	0	6,000	590	0	590
151 McCarver	3,530	20	0	9,500	3,551	0	3,551
157 NE Tacoma	7,551	44	0	26,700	7,595	0	7,595
163 Pt Defiance	744	12,773	13,024	12,100	493	0	493
165 Reed	2,789	2,421	15	1,850	5,195	0	5,195
169 Roosevelt	5,268	28	250	6,000	5,046	0	5,046
175 Sheridan	770	2,405	0	41,300	3,175	0	3,175
177 Sherman	5,321	14,901	2,434	17,034	17,789	0	17,789
179 Stanley	1,225	7	0	0	1,231	0	1,231
181 Skyline	5,725	2,961	0	4,675	8,686	0	8,686
183 Wainwright	10,731	6,944	148	23,500	17,527	0	17,527
185 Washington	6,029	10,283	3,201	22,080	13,111	0	13,111
187 Whitman	5,352	(1,500)	35	1,525	3,818	0	3,818
189 Whittier	2,071	12	0	2,000	2,082	0	2,082
200 Giaudrone	30,473	9,442	3,915	93,135	36,000	0	36,000
202 Baker	129,668	26,126	15,415	68,490	140,379	0	140,379

Run Date: December 18, 2019
Run Time: 12:34 pm
Report ID: TS157.v5

TACOMA SCHOOL DISTRICT NO. 10
ASB Statement Of Revenue and Expenditure by BRC
Associated Student Body Fund November 30, 2019

BRC	Beginning Balance	Revenues	Expenditures	Adopted Budget Expenditures	Fund Balance w/o Imprest Funds	Imprest Funds	Fund Balance
206 Gray	47,824	26,744	13,116	85,000	61,452	0	61,452
208 Hunt	16,967	94	0	0	17,061	0	17,061
210 Jason Lee	26,748	5,106	956	59,550	30,899	0	30,899
212 Mason	62,586	10,642	808	104,250	72,419	0	72,419
216 Meeker	70,703	14,972	9,507	200,900	76,168	0	76,168
218 Stewart	28,191	38,024	7,713	82,600	58,502	0	58,502
220 Truman	101,040	27,879	11,131	120,075	117,789	0	117,789
221 First Creek	23,132	22,584	12,765	43,300	32,952	0	32,952
224 Foss	95,085	19,549	13,047	155,965	101,587	0	101,587
226 Lincoln	215,128	44,588	23,212	424,710	236,504	0	236,504
228 Mt Tahoma	199,386	50,733	22,835	213,466	227,284	0	227,284
230 Stadium	229,913	110,208	80,269	945,713	259,852	0	259,852
232 Wilson	355,935	74,137	40,358	773,855	389,714	0	389,714
234 Oakland	3,557	95	359	3,285	3,294	0	3,294
235 IDEA School	2,881	794	0	52,600	3,675	0	3,675
237 Tacoma School For The Arts	35,461	6,912	3,602	89,555	38,772	0	38,772
239 Science & Math Institute	44,929	1,120	117	27,980	45,933	0	45,933
607 Career & Technical Education	29,397	163	0	28,327	29,560	0	29,560
617 ASB Athletics & Activities	129	60,751	58,986	120,000	1,893	0	1,893
734 Young Ambassadors	13,946	93	1,443	24,000	12,596	0	12,596
District Total	**1,936,813**	**624,140**	**358,940**	**4,131,695**	**2,202,014**	**0**	**2,202,014**

DEBT SERVICE FUND

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

For 2019-20, no new bond issues or bond refunding transactions are planned. Finance staff regularly consults with the District's financial advisors to review debt payments and tax rates to minimize borrowing costs and keep a level property tax rate for its citizens.

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

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

Debt Service Fund - Schedule of Long-Term Debt
For the Quarter Ended November 30, 2019

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	$ -	$ -	$ 51,590,000	$ 5,545,000
2014 UTGO	136,600,000	-	-	136,600,000	-
2015 UTGO	261,045,000	-	-	261,045,000	7,095,000
2015 Refunding of 2005 UTGO	30,485,000	-	-	30,485,000	21,570,000
Total Bonds Payable	$ 479,720,000	$ -	$ -	$ 479,720,000	$ 34,210,000

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

Run Date: December 18, 2019
Run Time: 12:34 pm
Report ID: TS160.v5

TACOMA SCHOOL DISTRICT NO. 10

Income Statement and Changes in Fund Balance

Debt Service Fund As Of: November 30, 2019

	Current Year Adopted Budget	Current Year Year to Date Actual	Under Budget (Over)	% Current Year Budget	% Prior Year Budget
Resources Available					
Restricted FB					
830: Restricted for Debt Service	12,834,298	12,094,351	(739,947)	94.2	134.2
Total Restricted FB	**12,834,298**	**12,094,351**	**(739,947)**	**94.2**	**134.2**
Total Beginning Fund Balance	**12,834,298**	**12,094,351**	**(739,947)**	**94.2**	**134.2**
Revenue					
1 - Local Taxes	58,825,000	24,841,635	(33,983,365)	42.2	43.4
2 - Local Non-Tax	239,000	85,490	(153,510)	35.8	158.6
Total Revenue	**59,064,000**	**24,927,125**	**(34,136,875)**	**42.2**	**43.5**
Total Resources Available	**71,898,298**	**37,021,476**	**(34,876,822)**	**51.5**	**54.6**
Uses of Resources					
Expenditures					
728: Principal Payments	34,210,000	0	34,210,000	0.0	0.0
730: Interest Payments	23,106,738	0	23,106,738	0.0	0.0
Total Expenditures	**57,316,738**	**0**	**57,316,738**	**0.0**	**0.0**
Total Uses of Resources	**57,316,738**	**0**	**57,316,738**	**0.0**	**0.0**
Ending Fund Balance	**14,581,560**	**37,021,476**	**22,439,916**	**253.9**	**440.8**

Run Date: December 18, 2019
Run Time: 12:35 pm
Report ID: TS156.v4

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account
DFG/LTDG Fund November 30, 2019

State Account / District Account	Prior Year Adopted Budget	Prior Year Year to Date Actual	Over Budget (Under)	% Received	Current Year Adopted Budget	Current Year Year to Date Actual	Over Budget (Under)	% Received
1 - Local Taxes								
11000: Local Property Tax	57,267,500	24,837,642	(32,429,858)	43.4	58,825,000	24,841,635	(33,983,365)	42.2
1 - Local Taxes	57,267,500	24,837,642	(32,429,858)	43.4	58,825,000	24,841,635	(33,983,365)	42.2
2 - Local Non-Tax								
23000: Investment Earnings	56,000	88,837	32,837	158.6	239,000	85,490	(153,510)	35.8
2 - Local Non-Tax	56,000	88,837	32,837	158.6	239,000	85,490	(153,510)	35.8
District Total	**57,323,500**	**24,926,479**	**(32,397,021)**	**43.5**	**59,064,000**	**24,927,125**	**(34,136,875)**	**42.2**

CAPITAL PROJECTS FUND

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

Voters of Tacoma/Pierce County approved a capital construction bond measure in the amount of $500 million on February 12, 2013.

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

Projects currently under construction

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

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 a creating a building that is inclusive, engaging, healthy and exploratory. The school is home to three Deaf and Hard of Hearing Programs and offers special education as well as HeadStart preschool. The current building was built in 1962, with the addition of a gymnasium and resource room in 1972.

- 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:

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

- Edison Elementary: Play equipment safety mat replacement
- Foss High School: All-weather track installation; all-weather football field turf installation
- Larchmont Elementary: Roof replacement.
- Lowell Elementary: Partial window replacement
- Manitou Park Elementary: Roof replacement
- Meeker Middle School: Science lab and library remodel; all-weather field turf installation; the all-weather running track with rubberized surface (almost complete)
- Sheridan Elementary: Play equipment safety mat replacement and HVAC update

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

Run Date: December 18, 2019
Run Time: 12:35 pm
Report ID: TS159.v7

TACOMA SCHOOL DISTRICT NO. 10

Income Statement and Changes in Fund Balance

Capital Projects Fund As Of: November 30, 2019

	Current Year Adopted Budget	Current Year Year to Date Actual	Under Budget (Over)	% Current Year Budget	% Prior Year Budget
Resources Available					
Restricted Fund Balance					
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
Total Restricted Fund Balance	**143,081,000**	**134,777,988**	**(8,303,012)**	**94.2**	**102.9**
Assigned Fund Balance					
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
Total Assigned Fund Balance	**2,579,000**	**3,197,554**	**618,554**	**124.0**	**100.0**
Total Beginning Fund Balance	**145,660,000**	**137,975,542**	**(7,684,458)**	**94.7**	**102.9**
Revenue					
1 - Local Taxes	24,000,000	10,311,804	(13,688,196)	43.0	25.3
2 - Local Non-Tax	1,735,000	728,526	(1,006,474)	42.0	177.2
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
Total Revenue	**26,235,000**	**11,064,156**	**(15,170,844)**	**42.2**	**35.9**
Total Resources Available	**171,895,000**	**149,039,697**	**(22,855,303)**	**86.7**	**97.3**
Uses of Resources					
Expenditures					
12 - Site Improvments	1,145,000	142,999	1,002,001	12.5	57.5
21 - New Buildings	68,336,000	10,387,508	57,948,492	15.2	13.5
22 - Remodeled Buildings	29,010,000	685,963	28,324,037	2.4	2.5
31 - Initial Equipment	29,205,000	2,657,843	26,547,157	9.1	9.8
35 - Instructional Technology	0	151,260	(151,260)	100.0	100.0
52 - MODIFY REPORT FOR DESC	0	1,405	(1,405)	100.0	26.2
Total Expenditures	**127,696,000**	**14,026,978**	**113,669,022**	**11.0**	**11.3**
Total Uses of Resources	**127,696,000**	**14,026,978**	**113,669,022**	**11.0**	**11.3**
Ending Fund Balance	**44,199,000**	**135,012,719**	**90,813,719**	**305.5**	**242.2**

Run Date: December 18, 2019
Run Time: 12:35 pm
Report ID: TS159.v7

TACOMA SCHOOL DISTRICT NO. 10

Income Statement and Changes in Fund Balance

Capital Projects Fund As Of: November 30, 2019

	Current Year Adopted Budget	Current Year Year to Date Actual	Under Budget (Over)	% Current Year Budget	% Prior Year Budget
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
Total Restricted Fund Balance	**143,081,000**	**134,777,988**	**(8,303,012)**	**94.2**	**102.9**
869: Restricted from Undistributed Proceeds	2,579,000	0	(2,579,000)	0.0	100.0
889: Assigned to Fund Purposes	0	234,732	234,732	100.0	-320.2
Total Assigned Fund Balance	**2,579,000**	**234,732**	**(2,344,268)**	**9.1**	**(320.2)**
Total Ending Fund Balance	**145,660,000**	**135,012,719**	**(10,647,281)**	**92.7**	**98.4**

Run Date: December 18, 2019
Run Time: 12:36 pm
Report ID: TS156.v4

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account
Capital Projects Fund November 30, 2019

State Account / District Account	Prior Year Adopted Budget	Prior Year Year to Date Actual	Over Budget (Under)	% Received	Current Year Adopted Budget	Current Year Year to Date Actual	Over Budget (Under)	% Received
1 - Local Taxes								
11000: Local Property Tax	17,370,000	4,400,584	(12,969,416)	25.3	24,000,000	10,311,804	(13,688,196)	43.0
1 - Local Taxes	17,370,000	4,400,584	(12,969,416)	25.3	24,000,000	10,311,804	(13,688,196)	43.0
2 - Local Non-Tax								
23000: Investment Earnings	309,000	660,223	351,223	213.7	1,692,000	724,880	(967,120)	42.8
27000: Rentals & Leases	72,000	14,843	(57,158)	20.6	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
2 - Local Non-Tax	381,000	675,065	294,065	177.2	1,735,000	728,526	(1,006,474)	42.0
4 - State - Special Purpose								
41300: State Matching - Paid Direct to District	0	1,485,018	1,485,018	100.0	0	0	0	100.0
4 - State - Special Purpose	0	1,485,018	1,485,018	100.0	0	0	0	100.0
8 - Revenue from other Agencies								
81000: Governmental Entities	0	0	0	100.0	0	23,826	23,826	100.0
8 - Revenue from other Agencies	0	0	0	100.0	0	23,826	23,826	100.0
9 - Other Financing Sources								
92000: Sale of Real Property	500,000	0	(500,000)	0.0	500,000	0	(500,000)	0.0
9 - Other Financing Sources	500,000	0	(500,000)	0.0	500,000	0	(500,000)	0.0
District Total	**18,251,000**	**6,560,668**	**(11,690,332)**	**35.9**	**26,235,000**	**11,064,156**	**(15,170,844)**	**42.2**

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: December 18, 2019
Run Time: 12:38 pm
Report ID: TS162.v4

TACOMA SCHOOL DISTRICT NO. 10

Income Statement and Changes in Fund Balance

Transportation Vehicle Fund As Of: November 30, 2019

	Current Year Adopted Budget	Current Year Year to Date Actual	Under Budget (Over)	% Current Year Budget	% Prior Year Budget
Resources Available					
Committed and Assigned FB					
819: Restricted to Fund Purposes	2,138,000	2,794,754	656,754	130.7	99.1
Total Committed and Assigned FB	**2,138,000**	**2,794,754**	**656,754**	**130.7**	**99.1**
Total Beginning Fund Balance	**2,138,000**	**2,794,754**	**656,754**	**130.7**	**99.1**
Revenue					
2 - Local Non-Tax	10,000	13,841	3,841	138.4	(0.5)
4 - State - Special Purpose	562,000	0	(562,000)	0.0	1.1
Total Revenue	**572,000**	**13,841**	**(558,159)**	**2.4**	**0.2**
Total Resources Available	**2,710,000**	**2,808,596**	**98,596**	**103.6**	**36.9**
Uses of Resources					
Expenditures					
910: Barcoded Equipment	780,000	0	780,000	0.0	0.0
Total Expenditures	**780,000**	**0**	**780,000**	**0.0**	**35.0**
Total Uses of Resources	**780,000**	**0**	**780,000**	**0.0**	**35.0**
Ending Fund Balance	**1,930,000**	**2,808,596**	**878,596**	**145.5**	**40.8**

Run Date: December 18, 2019
Run Time: 12:39 pm
Report ID: TS156.v4

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account
Transportation Vehicle Fund November 30, 2019

State Account / District Account	Prior Year Adopted Budget	Prior Year Year to Date Actual	Over Budget (Under)	% Received	Current Year Adopted Budget	Current Year Year to Date Actual	Over Budget (Under)	% Received
2 - Local Non-Tax								
23000: Investment Earnings	15,000	(79)	(15,079)	-0.5	10,000	13,841	3,841	138.4
2 - Local Non-Tax	15,000	(79)	(15,079)	-0.5	10,000	13,841	3,841	138.4
4 - State - Special Purpose								
44990: Transportation - Depreciation	597,000	6,389	(590,611)	1.1	562,000	0	(562,000)	0.0
4 - State - Special Purpose	597,000	6,389	(590,611)	1.1	562,000	0	(562,000)	0.0
9 - Other Financing Sources								
99000: Operating Transfers	2,000,000	0	(2,000,000)	0.0	0	0	0	100.0
9 - Other Financing Sources	2,000,000	0	(2,000,000)	0.0	0	0	0	100.0
District Total	**2,612,000**	**6,310**	**(2,605,690)**	**0.2**	**572,000**	**13,841**	**(558,159)**	**2.4**

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	$ 32,269,663	25.66%	$ 18,193,918	17.80%	$ (14,075,745)
Local Non-Tax	2,630,250	2.09%	1,992,639	1.95%	(637,611)
State, General Purpose	68,442,752	54.41%	58,913,425	57.64%	(9,529,327)
State, Special Purpose	16,518,554	13.13%	16,708,298	16.35%	189,744
Federal, General Purpose	86,103	0.07%	26,803	0.03%	(59,300)
Federal, Special Purpose	5,645,173	4.49%	6,415,618	6.28%	770,445
Revenue - Other District	7,494	0.01%	(146,412)	-0.14%	(153,906)
Revenue - Other Agencies	181,861	0.14%	79,256	0.08%	(102,605)
Revenue - Other Financing	-	0.00%	26,542	0.03%	26,542
Total Revenue	$ 125,781,850	100.00%	$ 102,210,087	100.00%	$ (23,571,763)

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	$ 53,324,977	44.49%	$ 53,101,367	45.75%	$ 223,610
Classified Salaries	18,702,490	15.60%	19,129,615	16.48%	(427,125)
Employee Benefits	29,324,400	24.46%	30,309,285	26.12%	(984,885)
Supplies and Materials	6,804,003	5.68%	6,691,437	5.77%	112,566
Contractual Services	11,248,687	9.38%	6,543,564	5.64%	4,705,123
Local Mileage & Travel	145,966	0.12%	167,928	0.14%	(21,962)
Capital Outlay	318,671	0.27%	116,626	0.10%	202,045
Total Expenditures	$ 119,869,194	100.00%	$ 116,059,822	100.00%	$ 3,809,372

* Actual data through November 2019

APPENDIX B

Financial Statement
2019-20

	(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	450,729,486	465,599,901	(5,191,685)
Other Financing Sources	2,000,000	26,542	3,076,388	1,076,388
Total Resources Available	506,050,113	490,701,334	508,621,595	2,571,482
Expenditures	481,980,805	488,330,610	480,568,303	1,412,502
Other Financing Uses	-	-	-	-
Total Use of Resources	481,980,805	488,330,610	480,568,303	1,412,502
Ending Fund Balance	$ 24,069,308	$ 2,370,724	$ 28,053,292	$ 3,983,984
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	-	-	1,540,660	1,540,660
Restricted for Debt Service	197,840	-	323,798	125,958
Assigned to Carryover	-	-	2,218,341	2,218,341
Assigned to Curriculum & Instruction	-	-	2,006,854	2,006,854
Assigned to Future Operations	331,889	(20,165,750)	(1,316,357)	(1,648,246)
Unassigned Fund Balance	-	16,995,304	17,738,825	17,738,825
Total Fund Balance	$ 24,069,308	$ 2,370,724	$ 28,053,292	$ 3,983,984

Method 2 projections are used for all tables and graphs in this report.

GRANT ACTIVITY FOR 2019-20
As of November 2019

Program Name	Program Number	Revenue Budget Grant Amount	Revenue Budget Local Support	Revenue Budget Funds Available	Forcasted Indirects	Forcasted 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	2,663,657		3,003,620	3,608,723
SPED IDEAB Preschool	2451X	232,086		232,086	9,983	247,450		257,433	(25,347)
SPED Safety Net	2456X	796,748		796,748		273,461		273,461	523,287
CTE Perkins Grant	3850X	257,560		257,560	13,242	317,368		330,610	(73,050)
T1 SIG Cohort III 13-14	5140X				1,561	39,349		40,910	(40,910)
T1-A Disadvantaged	5150X	10,434,239		10,434,239	536,460	10,251,553		10,788,013	(353,774)
Title X Part C Educ. For Homel	5153X	55,000		55,000	2,828	49,437		52,264	2,736
Title 1-Part D-N&D Remann Hall	5160X	94,546		94,546	4,861	110,988		115,849	(21,303)
ESEA Priority/Focus Schools	5163X								
T2-A Teacher Quality	5247X	1,066,760		1,066,760	54,305	1,202,287		1,256,592	(189,832)
Learning Assistance Program	55500	10,963,130		10,963,130	578,424	8,232,696		8,811,120	2,152,010
Remann Hall	56510	420,916		420,916	16,144	556,116		572,260	(151,344)
T1-D Neglected & Delinquent	5751X	159,952		159,952	7,441	132,588		140,029	19,923
Collection of Evidence	58020	25,000		25,000		15,207		15,207	9,793
Certification Bonus	5807X	2,219,433		2,219,433		1,778,107		1,778,107	441,326
State RAD Grant	5814X					12,085		12,085	(12,085)
Beginning Ed Support Team 18	58318								
Admin Intern Program	5865X	17,120		17,120		10,132		10,132	6,988
Recruiting WA Teachers	5866X	21,250		21,250		8,420		8,420	12,830
Wa FIRST-1st Robotics Compet.	5867X	8,500		8,500		6,000		6,000	2,500
WA 1st Robotics Grant	5868X								
Wa FIRST-1st Tech Challenge	5869X	18,000		18,000		708		708	17,292
Advanced Placement Computer Science	58728								
TPEP Teacher Training Funds	5877X	117,074		117,074	7,659	32,068		39,727	77,347
Head Start Regular	6151X	6,186,302		6,186,302	587,839	4,057,821		4,645,660	1,540,642
Head Start Training	6152X	73,074		73,074	1,007	16,275		17,282	55,792
Limited English Proficiency	6450X	397,290		397,290	20,426	391,801		412,227	(14,937)
Transitional Bilingual	65000	5,021,823		5,021,823	751,800	4,019,349		4,771,149	250,674
Indian Education	6850X	170,163		170,163	7,431	190,014		197,445	(27,282)
Highly Capable	74000	854,159		854,159	118,661	465,116		583,777	270,382
Other Instructional Programs	79000	2,613,814		2,613,814		3,501,739		3,501,739	(887,925)
Early Childhood Ed	7910X	1,436,479		1,436,479		1,437,040		1,437,040	(561)
Wallace Foundation	79188								
JROTC - Army	7920X	192,122		192,122		211,966		211,966	(19,844)
Refugee Impact	7922X								
JROTC - Navy	7926X	83,966		83,966		84,981		84,981	(1,015)
JROTC - Navy Start Up	79270					702		702	(702)
JROTC - Navy Orientation	7929X								
City of Tacoma Mini Grants	7933X	17,753		17,753		6,592		6,592	11,161
Gates AP/IB Support	79345	6,159		6,159		8,228		8,228	(2,069)
Stuart Foundation	79378								
JROTC - Air Force	7950X	85,775		85,775		85,318		85,318	457
JROTC - Marines	7953X	102,218		102,218		102,543		102,543	(325)
WaKIDS	7965X								
Lincoln Ctr Intelligence +Char	79693	14,167		14,167					14,167
Lincoln Center Extn Day Pgm	79733	6,876		6,876		287		287	6,589
The Greater Tacoma Comm Found.	79754	25,280		25,280		4,112		4,112	21,168
The Greater Tacoma Comm Found.	79755	42,343		42,343		30,423		30,423	11,920
GRADS-Early Achievers Project	7979X					320		320	(320)
Bridge to College Courses	79947								

GRANT ACTIVITY FOR 2019-20
As of November 2019

Program Name	Program Number	Revenue Budget Grant Amount	Revenue Budget Local Support	Revenue Budget Funds Available	Forcasted Indirects	Forcasted Expenditures	Local Support Costs	Total Direct - Indirect and (Local?) Costs	Variance Favorable (Unfavorable)
GRAND TOTAL		**50,849,420**		**50,849,420**	**3,060,034**	**40,557,856**		**43,617,891**	**7,231,529**

TACOMA PUBLIC SCHOOLS

EVERY STUDENT. EVERY DAY.

www.tacomaschools.org

Board of Directors

Scott Heinze, President

Lisa Keating, Vice President

Enrique Leon

Andrea Cobb

Elizabeth Bonbright

Carla J. Santorno, Superintendent

CAMBODIAN

ផ្នើ្ហ្ពាប់មកជាមួយនេះគឺជាឯកសារដ៏សំខាន់មកពីសាលារៀនរបស់កូនអ្នក ។ សូមមេត្តារកគេជួយបកប្រែឯកសារនេះឲ្យអ្នក ។ សូមអរគុណ ។

LAOTIAN

ຂັດຕິດມາພ້ອມນີ້ແມ່ນເອກະສານສຳຄັນ ຈາກໂຮງຮຽນຂອງລູກທ່ານ. ກະລຸນາຮັບເອົາເອກະສານຊຶ່ງພວກເຮົາໄດ້ແປໃຫ້ທ່ານແລ້ວນີ້ໄວ້ດ້ວຍ. ຂອບໃຈ.

SPANISH

Adjunto encontrará un documento importante de la escuela de su hijo/a. Si corresponde, sírvase pedir que se lo traduzcan. Muchas gracias.

KOREAN

귀댁 자녀의 학교에서 보내 드리는 본 서류는 중요합니다. 자녀에게 서류에 있는 내용을 설명해 달라고 하십시오. 감사합니다.

RUSSIAN

В приложении Вы найдете важный документ из школы, где учится Ваш ребенок. Пожалуйста, попросите, чтобы Вам его перевели. Спасибо!

VIETNAMESE

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. Cám 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, 253-571-1252;

Title IX Coordinator: Eric Hogan, ehogan1@tacoma.k12.wa.us, 253-571-1191;

504 Coordinator: Elementary, Tracye Ferguson, afergus@tacoma.k12.wa.us, 253-571-1096;

504 Coordinator: Secondary, Jon Bell, jbell2@tacoma.k12.wa.us, 253-571-1225.

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

twitter Instagram YouTube facebook