

2019-2020 Third Quarter Financial Report

September 1, 2019 - May 31, 2020

(Unaudited)

Tacoma School District No. 10

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

2019 – 2020

THIRD QUARTER FINANCIAL REPORT
for
TACOMA PUBLIC SCHOOLS

Financial Operations through: May 31, 2020

Board of Directors

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Rosalind Medina
Chief Financial Officer

Report Prepared by Finance Department
Allison Deskins, Senior Financial Analyst

Date: June 22, 2020
To: Board of Directors
From: Rosalind Medina, Chief Financial Officer 
Re: Third 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 nine 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 May 31, 2020 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 | | | May 31, 2019 | | | May 31, 2020 | Variance Higher/(lower) |
|--|----|--|---------------------|----|--|---------------------|------------------------------------|
| Beginning Fund Balance | \$ | | 32,969,307 | \$ | | 39,945,306 | \$ 6,975,999 |
| Revenue | | | 352,718,416 | | | 337,924,978 | (14,793,438) |
| Other Financing Sources | | | 64,610 | | | 130,087 | 65,477 |
| Total Resources Available | | | 385,752,333 | | | 378,000,371 | (7,751,962) |
| Expenditures | | | 342,230,448 | | | 354,272,980 | 12,042,532 |
| Other Financing Uses | | | - | | | - | - |
| Total Use of Resources | | | 342,230,448 | | | 354,272,980 | 12,042,532 |
| Ending Fund Balance | \$ | | 43,521,884 | \$ | | 23,727,391 | \$ (19,794,495) |

REVENUE and OTHER FINANCING SOURCES

COMPARISON OF CURRENT YEAR VS. PREVIOUS YEAR ACTUAL

General fund revenue and other financing sources for the third quarter were \$338,055,065. This was \$14,727,961 (-4.2%) 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 May 2019 | Percent of Total | Through May 2020 | Percent of Total | Variance higher/(lower) | |
| Local Taxes | \$ 60,980,985 | 17.29% | \$ 52,832,873 | 15.63% | \$ (8,148,112) | |
| Local Non-Tax | 6,102,131 | 1.73% | 4,547,235 | 1.35% | (1,554,896) | |
| State, General Purpose | 200,832,189 | 56.93% | 193,705,069 | 57.30% | (7,127,120) | |
| State, Special Purpose | 57,355,815 | 16.26% | 58,041,937 | 17.17% | 686,122 | |
| Federal, General Purpose | 238,017 | 0.07% | 253,243 | 0.07% | 15,226 | |
| Federal, Special Purpose | 25,230,803 | 7.15% | 26,225,368 | 7.76% | 994,565 | |
| Revenue - Other Districts | 1,372,954 | 0.39% | 1,157,931 | 0.34% | (215,023) | |
| Revenue - Other Agencies | 605,522 | 0.17% | 1,161,322 | 0.34% | 555,800 | |
| Revenue - Other Financing | 64,610 | 0.02% | 130,087 | 0.04% | 65,477 | |
| Total Revenue | \$ 352,783,026 | 100.00% | \$ 338,055,065 | 100.00% | \$ (14,727,961) | |

Local Tax revenues consist of tax receipts from the educational programs and operations levies. In February 2018, Tacoma voters approved a levy that would allow the district to collect \$72 million a year. Due to legislative changes in the state’s allocation formula, the district will only be allowed to collect a portion of that for the first half of the 2019-2020 school year. That amount increased starting in January 2020, when Tacoma Public Schools was able to collect the full voter approved amount. Due to these changes, local tax revenues decreased \$8,148,112 (-13.4%) 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 \$1,554,896 (-25.5%) compared to this time last year. This variance is the result of the following:

- \$555,008 decrease in investment earnings
- \$343,738 decrease in nutrition service sales
- \$268,907 decrease in tuition collected from foreign exchange students and tuition-based preschool
- \$231,035 decrease in revenue from unassigned local support
- \$156,947 decrease in proceeds from the sale of supplies & services from field trip fundraising
- 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 \$7.1 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 \$7,127,120 (-3.6%) compared to this time last year. This variance is the result of the following:

- Total apportionment revenue decreased \$4,644,088 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 \$7.1 million in hold-harmless funding in the 2019-20 school year, it will be distributed in monthly installments throughout the year.
- LEA revenue decreased \$2,482,767 due to an increase in the assessed values in Tacoma, which no longer qualifies the district to receive LEA funding.
- The remaining difference is due to smaller variances in several other programs

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

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

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

Revenue in this category increased \$686,122 (+1.2%) compared to this time last year. This variance is the result of the following:

- \$1,107,029 increase in Special Education revenue due to a projected increase in resident student FTE as well as an increase in the Special Education Basic Education Allocation (BEA) rate
- \$293,724 decrease in Learning Assistance revenue due to a timing difference in when the funds were received
- \$286,822 increase in Transitional Bilingual revenue
- \$227,890 decrease in revenue received from special & pilot programs
- \$145,545 decrease in Transportation Operations due to a decrease in rider revenue
- The remaining difference is due to smaller variances in several other programs

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

Revenue in this category increased \$15,226 (+6.4%) 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 \$994,565 (+3.9%) compared to this time last year. This variance is the result of the following:

- \$1,494,666 increase in Nutrition Services funding for COVID-19 related meal services
- \$1,109,702 decrease in free & reduced meal reimbursement
- \$395,076 increase in USDA commodities
- \$367,205 increase in funding for the Head Start program

- \$237,369 decrease in school improvement 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 \$215,023 (-15.7%) compared to this time last year. This variance was the result of the following:

- \$215,023 decrease in revenue from other districts for Special Education services for non-resident FTE due to a decrease in non-resident enrollment.

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

Revenue in this category increased \$555,800 (+91.8%) compared to this time last year. This variance was the result of the following:

- \$308,781 increase in grants funded by the City of Tacoma
- \$256,381 increase in revenue for the Early Childhood Education and Assistance Program (ECEAP)
- The remaining variance is due to smaller variances in several other programs

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

Revenue in this category increased \$65,477 (+101.3%) 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 \$468,292,773 which is \$4,498,814 (-1.0%) under budget.

Table 3

| <u>Revenue and Other Financing Sources</u> | | | | | |
|--|-----------------------|---------------------|-----------------------|---------------------|--------------------------|
| Revenue Source | Budget | Percent of Total | Projected | Percent of Total | Variance over/(under) |
| Local Taxes | \$ 57,979,526 | 12.26% | \$ 57,805,593 | 12.34% | \$ (173,933) |
| Local Non-Tax | 10,135,254 | 2.14% | 6,064,328 | 1.29% | (4,070,926) |
| State, General Purpose | 269,452,579 | 56.99% | 270,677,444 | 57.80% | 1,224,865 |
| State, Special Purpose | 90,513,340 | 19.14% | 86,978,703 | 18.57% | (3,534,637) |
| Federal, General Purpose | 464,081 | 0.10% | 341,627 | 0.07% | (122,454) |
| Federal, Special Purpose | 37,718,385 | 7.98% | 38,806,616 | 8.29% | 1,088,231 |
| Revenue - Other Districts | 1,885,009 | 0.40% | 1,537,340 | 0.33% | (347,669) |
| Revenue - Other Agencies | 2,643,412 | 0.56% | 2,951,035 | 0.63% | 307,623 |
| Revenue - Other Financing | 2,000,000 | 0.42% | 3,130,087 | 0.67% | 1,130,087 |
| Total Revenue | \$ 472,791,586 | 100.00% | \$ 468,292,773 | 100.00% | \$ (4,498,814) |

Local Tax revenue is projected to be \$173,933 (-0.3%) below budget. This variance is due to collections through the third quarter being lower than anticipated when the budget was adopted.

Local Non-Tax revenue is projected to be \$4,070,926 (-40.2%) below budget. This variance is the result of the following:

- \$956,169 projected decrease from fees collected from students
- \$700,000 projected decrease in indirects collected from the Capital Project Fund
- \$656,715 projected decrease in unassigned local support revenues
- \$650,497 projected decrease in investment earnings
- \$472,909 projected decrease in nutrition service sales revenue
- \$226,638 projected decrease in income collected from facility use
- \$147,173 projected decrease from revenue collected from rental property
- The remaining variance is due to smaller variances in several other programs

State General Purpose revenue is projected to be \$1,224,865 (+0.5%) above budget. This variance is the result of the following:

- \$1,716,400 projected increase in Basic Education and Special Education apportionment funding due to student FTE in both programs being above what was budgeted.

- \$491,535 projected decrease in LEA funding due to an increase in the assessed values in Tacoma, which no longer qualifies the district to receive LEA funding.
- The remaining variance is due to smaller variances in several other programs

State Special Purpose revenue is projected to be \$3,534,637 (-3.3%) under budget. This variance is the result of the following:

- \$5,572,957 projected decrease from budget due to grant capacity that will be used, but moved to their respective programs through accounting transactions
- \$829,686 projected increase in Learning Assistance funding
- \$647,562 projected increase from budget for special & pilot programs due to various increases in grant awards after the budget was adopted
- \$464,337 projected increase from budget for Special Education funding due to an increase of student FTE above budget
- The remaining variance is due to smaller variances in several other programs

Federal General Purpose revenue is projected to be \$122,454 (-26.4%) below budget. This variance is the result of the following:

- \$141,354 projected decrease in JROTC federal revenue due to a portion of total JROTC funding being shifted to state support
- The remaining variance is due to smaller variances in several other programs

Federal Special Purpose revenue is projected to be \$1,088,231 (+2.9%) above budget. This variance is the result of the following:

- \$1,874,776 projected increase in revenues used to fund the Head Start program
- \$1,797,197 projected decrease in free and reduced meal reimbursements
- \$1,377,666 projected increase in additional community services revenue due to added funding provided in response to the COVID-19 pandemic
- \$296,241 projected decrease in supplemental Special Education funding
- \$130,023 projected decrease in Title II and Title IV revenues
- The remaining variance is due to smaller variances in several other programs

Revenue from other districts is projected to be \$347,669 (-18.4%) below budget. This variance is the result of the following:

- \$347,669 projected decrease in revenue from other districts for Special Education services for non-resident FTE

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

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

Revenue from other agencies is projected to be \$307,623 (+11.6%) above budget. This variance is the result of the following:

- \$336,052 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 \$1,130,087 (+56.5%) 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 third quarter were \$354,272,980. This was an increase of \$12,042,532 (+3.5%) from last year at this time. Expenditures by object and variances from the previous year are summarized in **Table 4**.

Table 4

| <u>Expenditure and Other Financing Uses Comparison by Year</u> | | | | | |
|---|---------------------------------|-----------------------------|---------------------------------|-----------------------------|------------------------------------|
| Expenditure Objects | Through May 2019 | Percent of Total | Through May 2020 | Percent of Total | Variance higher/(lower) |
| Certificated Salaries | \$ 157,365,233 | 45.98% | \$ 160,307,963 | 45.25% | \$ 2,942,730 |
| Classified Salaries | 56,967,676 | 16.65% | 56,029,910 | 15.82% | (937,766) |
| Employee Benefits | 80,908,942 | 23.64% | 86,231,405 | 24.34% | 5,322,463 |
| Supplies and Materials | 11,580,259 | 3.38% | 13,135,950 | 3.71% | 1,555,691 |
| Contractual Services | 34,354,332 | 10.04% | 37,627,029 | 10.62% | 3,272,697 |
| Local Mileage & Travel | 492,773 | 0.14% | 414,048 | 0.12% | (78,725) |
| Capital Outlay | 561,234 | 0.16% | 526,675 | 0.15% | (34,559) |
| Total Expenditures | \$ 342,230,448 | 100.00% | \$ 354,272,980 | 100.00% | \$ 12,042,532 |

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 \$2,942,730 (+1.9%) compared to this time last year. This variance is the result of the following:

- \$3,494,071 increase in regular salaries due to negotiated salary increases, including +3.0% increase for teachers
- \$1,038,870 increase in optional days (extra work activities, outside of the normal work day)
- \$798,730 decrease in extra work for extra pay
- \$482,177 increase in certificated substitute salaries
- The remaining variance is due to smaller variances in several other programs

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

Expenditures in this category decreased \$937,766 (-1.7%) compared to this time last year. This variance is the result of the following:

- \$917,088 decrease in extra work for extra pay
- \$225,458 increase in classified substitute salaries
- \$131,305 decrease 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 \$5,322,463 (+6.6%) compared to this time last year. This variance is a result of an increase in health care and retirement rates for the 2019-20 school year as well as the implementation of the Washington State School Employees Benefits Board that occurred in January.

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

Expenditures in this category increased \$1,555,691 (+13.4%) compared to this time last year. This variance is the result of the following:

- \$1,653,342 increase in textbooks purchased for the Curriculum & Instruction K-12 Math program

- \$607,402 increase in software purchases, including a software component of the recent math curriculum adoption
- \$505,336 decrease in district-wide food costs
- \$424,192 decrease in supplies & materials including purchases made last year for district-wide science and health curriculum
- \$189,687 increase in subscription costs, including IT security services
- \$174,410 decrease in district-wide fuel expenses
- The remaining variance is due to smaller variances in several other programs

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

Expenditures in this category increased \$3,272,697 (+9.5%) compared to this time last year. This variance was the result of the following:

- \$2,134,890 increase in total district-wide utilities
- \$1,159,149 increase in the transportation base rate paid to First Student
- \$379,794 increase in general liability insurance
- \$339,820 increase in contracted transportation including services provided for McKinney-Vento
- \$312,824 decrease in district-wide freight costs
- 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 \$78,725 (-16.0%) 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 \$34,559 (-6.2%) compared to this time last year.

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 \$477,900,926 which is \$4,079,879 (-0.9%) below budget.

Table 5

| Expenditure Objects | Projected Expenditures | | Projected | Percent of Total | Variance (over)/under |
|---------------------------|------------------------|------------------|-----------------------|------------------|-----------------------|
| | Budget | Percent of Total | | | |
| Certificated Salaries | \$ 220,518,905 | 45.75% | \$ 220,216,645 | 46.08% | \$ 302,260 |
| Classified Salaries | 75,181,853 | 15.60% | 74,367,831 | 15.56% | \$ 814,022 |
| Employee Benefits | 113,389,675 | 23.53% | 110,811,744 | 23.19% | \$ 2,577,931 |
| Supplies and Materials | 23,641,042 | 4.90% | 18,520,481 | 3.88% | 5,120,561 |
| Contractual Services | 47,268,151 | 9.81% | 52,494,688 | 10.98% | (5,226,537) |
| Local Mileage & Travel | 660,999 | 0.14% | 559,116 | 0.12% | 101,883 |
| Capital Outlay | 1,320,180 | 0.27% | 930,421 | 0.19% | 389,759 |
| Total Expenditures | \$ 481,980,805 | 100.00% | \$ 477,900,926 | 100.00% | \$ 4,079,879 |

Certificated and Classified Salaries are projected to be \$302,260 (-0.1%) and \$814,022 (-1.1%) below budget, respectively. Much of the underspend comes from the reduced need for substitutes and the decline in extra-work time.

Employee Benefits are projected to be \$2,577,931 (-2.3%) 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 \$5,120,561 (-21.7%) under budget. This variance is the result of the following:

- \$3,802,709 projected intentional savings in the supplemental allocations account established to offset some of the overspend in other categories
- \$2,816,153 projected savings from budget for Title I/LAP supplies and equipment
- \$2,783,360 projected overspend in nutrition services for the National School Lunch Program
- \$2,473,988 projected savings in textbooks & materials purchased through the Curriculum & Instruction program
- \$782,771 projected overspend on district-wide software purchases
- \$364,729 projected overspend in fuel expenses
- The remaining variance is due to smaller variances in several other programs

Contractual Services are projected to be \$5,226,537 (+11.1%) above budget. This variance is the result of the following:

- \$2,967,590 projected overspend in pupil transportation including base rate paid to First Student and contracted transportation services for other programs such as McKinney-Vento
- \$2,812,073 projected overspend in Special Education purchased services such as contracted nursing services, mental health care and behavior and social-emotional programs
- The remaining variance is due to smaller variances in several other programs

Local Mileage and Travel expenditures are projected to be \$101,883 (-15.4%) below budget. This savings is a result of lower spending on local mileage costs and overnight travel.

Capital Outlay expenditures are projected to be \$389,759 (-29.5%) under budget. This variance is the result of the following:

- \$1,123,000 projected savings in district-wide purchases of barcoded equipment
- \$530,123 projected overspend in district-wide buildings, grounds & site improvements
- The remaining variance is due to smaller variances in several other programs

FUND BALANCE

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

- **Nonspendable** accounts represent those portions of the fund balance that cannot be spent either because they are not in a spendable form, (e.g., inventories and prepaid items) or are legally required to be maintained intact, (e.g., trust principal).
- **Restricted** accounts represent those amounts that are restricted to specific purposes. These restrictions may be either externally imposed by creditors, grantors, contributors, laws, or regulations of other governments, or imposed by law through constitutional provisions or enabling legislation.

- **Committed** accounts represent those amounts that can only be used for specific purposes pursuant to constraints imposed by resolution of the board of directors. These committed fund balances cannot be used for any other purposes unless the board takes action to change or remove the original limitations. Reserves for debt and fiscal management, encumbrances, and contingencies are reported here.
- **Assigned** fund balance accounts comprise amounts the district intends to use for a specific purpose. Authority for making these assignments rests with senior administration of the district.
- **Unassigned** fund balance includes all resources not reported in the other four classifications. These resources are the only ones that are truly available for any purpose.

Fund balance is the excess of assets of a governmental unit over its liabilities (i.e., beginning fund balance plus revenues, less expenditures and transfers, equals ending fund balance). In accordance with Government Accounting Standards Board (GASB) Statement 54, *Fund Balance Reporting and Governmental Fund Type Definition* are as follows: Nonspendable, Restricted, Committed, Assigned or Unassigned. Funds that are designated for a specific purpose are placed in fund balance accounts per the Board's Debt and Fiscal Management Policy 6015 and generally accepted accounting principles (GAAP). The Debt and Fiscal Management Regulation targets the fund balance at 5% of general fund revenues less other financing sources at year-end, and for the month of May, the district is at 5.04%. 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 May 31, 2019 and May 31, 2020. The fund balance fluctuates with both the receipt of revenues and the flow of expenditures.

Table 6

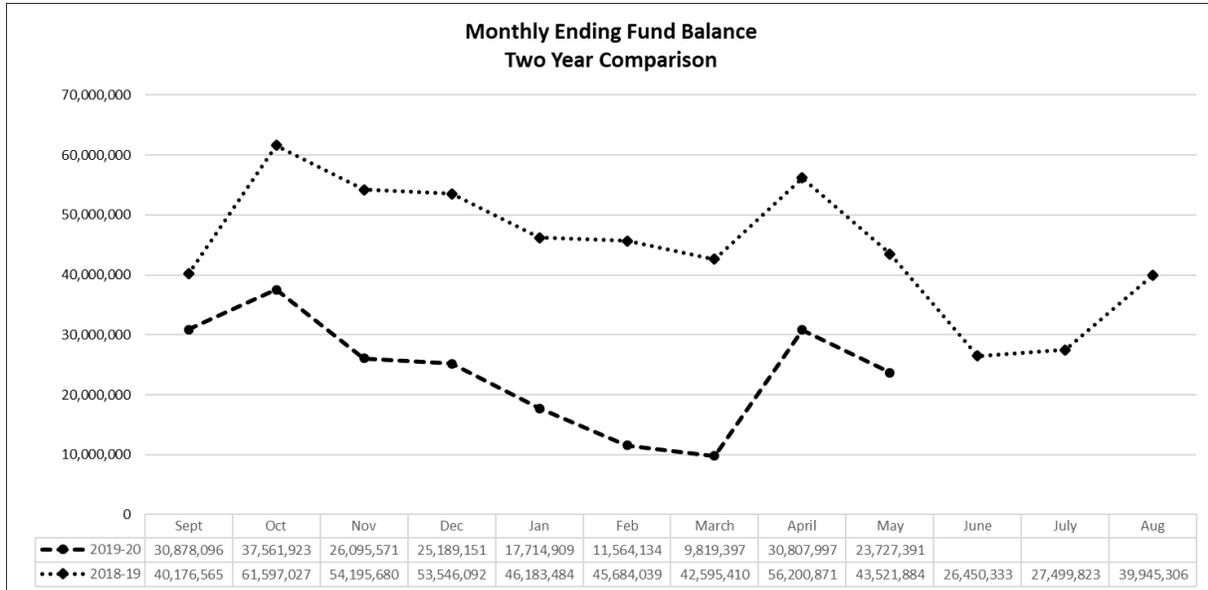
| Fund Balance Descriptions for the fiscal period ended | Fund Balance Comparison by Year | | | | |
|--|---------------------------------|-----------------------|--------------------------|-----------------------|----------------------------|
| | May 2019 | Percent of Revenue | May 2020 | Percent of 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% | 218,832 | 0.05% | (207,074) |
| 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% | \$ 12,073,537 | 2.56% | \$ (147,372) |
| Total Nonspendable, Restricted, Committed and Assigned Fund Balance | \$ 17,728,944 | 3.85% | \$ 17,614,707 | 3.74% | \$ (114,238) |
| Unassigned Fund Balance | \$ 10,005,646 | 2.17% | \$ (11,885,726) | -2.52% | (21,891,371) |
| Unassigned for Minimum FB Policy | \$ 15,787,294 | 3.42% | \$ 17,998,409 | 3.82% | 2,211,115 |
| Total Unassigned Fund Balance | \$ 25,792,940 | 5.59% | \$ 6,112,684 | 1.30% | \$ (21,891,371) |
| Total Fund Balance | \$ 43,521,884 | 9.44% | \$ 23,727,391 | 5.04% | \$ (19,794,494) |
| 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



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 May, total cash on hand was \$48,802,972 and daily expenditures amounted to \$1,174,052 per day which when used in the formula [cash on hand / daily expenditures] equates to 41.57 days of cash on hand.

Table 8 displays a comparison of cash on hand records through the period ending May 31 for fiscal years 2018-19 and 2019-20, respectively.

Table 8

| <u>Cash Balance Comparison by Year</u> | | | | |
|--|-----------|---------------------|----------------------|------------------------------------|
| | | May 2019 | May 2020 | Variance higher/(lower) |
| 230 - Cash with Key Bank | \$ | 211,458 | \$ (97,784) | \$ (309,242) |
| 240 - Cash with Treasurer | | 4,928,242 | 8,549,817 | 3,621,575 |
| 241 - Warrants Outstanding | | (1,749,647) | (966,576) | 783,071 |
| 45x - Investments | | 58,067,774 | 41,317,516 | (16,750,258) |
| Total Cash on Hand | \$ | 61,457,826 | \$ 48,802,972 | \$ (12,654,854) |
| Avg Daily Balance | \$ | 2,048,594 | \$ 1,626,766 | \$ (421,828) |
| Days Cash on Hand | | 49.50 | 41.57 | (7.93) |

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

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

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

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

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

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

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

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

Table 9

| Fund Balance Descriptions | <u>Fund Balance</u> | | | | |
|--|--------------------------|-----------------------|---------------------------|-----------------------|----------------------------|
| | 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% | \$ 2,084,993 | 0.45% | \$ 2,084,993 |
| Restricted for Debt Service | 197,840 | 0.04% | 218,832 | 0.05% | 20,992 |
| Assigned to Carryover | - | 0.00% | 1,754,146 | 0.38% | 1,754,146 |
| Assigned to Curriculum & Instruction | - | 0.00% | 2,179,295 | 0.47% | 2,179,295 |
| Assigned to Future Operations | 331,889 | 0.07% | 841,753 | 0.18% | 509,864 |
| Restricted or Assigned Fund Balance | \$ 529,729 | 0.11% | \$ 7,079,020 | 1.52% | \$ 6,549,291 |
| Total Nonspendable, Restricted, Committed and Assigned Fund Balance | \$ 5,490,832 | 1.17% | \$ 12,620,189 | 2.71% | \$ 7,129,357 |
| Unassigned Fund Balance | \$ - | 0.00% | \$ - | 0.00% | \$ - |
| Unassigned for Minimum FB Policy | 18,578,476 | 3.95% | 17,716,964 | 3.81% | |
| Total Unassigned Fund Balance | \$ 18,578,476 | 3.95% | \$ 17,716,964 | 0.00% | \$ - |
| Total Fund Balance | \$ 24,069,308 | 5.11% | \$ 30,337,154 | 6.52% | \$ 6,267,846 |
| Revenue less other financing | \$ 470,791,586 ** | | \$ 465,162,686 *** | | |

** 2019-20 budgeted revenue less other financing sources

*** 2019-20 projected revenue less other financing sources as of May 31, 2020

MAJOR PROGRAMS

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

Curriculum & Instruction

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

The vision of the C&I Department:

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

The mission of the C&I Department:

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

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

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

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

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

C&I Department highlights for 2019-20 include:

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

Instructional Framework, which was co-authored by a team of (62) TPS educators in 2017-18 as a vision for high-quality teaching and learning of Mathematics.

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

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

resources and supports for professional development on the C&I website, live webinars, and pre-recorded professional development.

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

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

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

It is currently projected that the Curriculum & Instruction Program will end the year with underspend of \$2,179,295.

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

Table 10

| <u>Curriculum & Instruction</u> | | | | |
|--|--|-------------------------------|--------------------------|----------------------------|
| <u>Resources</u> | | <u>Budget</u> | <u>Projection</u> | <u>Variance</u> |
| | | <u>Incr/(Decrease)</u> | | |
| State Funding | | \$ 4,068,238 | \$ 4,082,333 | \$ 14,095 |
| Basic Ed Enrichment | | - | - | - |
| | | \$ 4,068,238 | \$ 4,082,333 | \$ 14,095 |
| Carryover Reserve | | 3,009,634 | 3,009,634 | - |
| One Time Additional Funding | | - | - | - |
| Total Resources Available | | \$ 7,077,872 | \$ 7,091,967 | \$ 14,095 |
| <u>Expenditures</u> | | <u>Budget</u> | <u>Projection</u> | <u>Variance</u> |
| <u>BRC</u> | <u>Description/Content Area</u> | | | <u>Under/(Over)</u> |
| 711 | K-12 Math | \$ 3,341,977 | \$ 3,440,540 | \$ (98,563) |
| 712 | K-12 Social Studies | 24,598 | 23,286 | 1,312 |
| 713 | K-12 Arts Education | 105,474 | 123,578 | (18,104) |
| 714 | 6-12 World Languages | 80,098 | 46,711 | 33,387 |
| 715 | Integrated Content | - | 36,596 | (36,596) |
| 716 | Textbook Depository | 3,678 | 120 | 3,558 |
| 717 | Teacher Support | 45,604 | 165,256 | (119,652) |
| 718 | Literacy | 1,927,350 | 749,827 | 1,177,523 |
| 720 | Science/Health/Envrmt | 967,568 | 255,958 | 711,610 |
| 743 | Fitness & Health | 581,525 | 70,801 | 510,724 |
| | Total Expenditures | \$ 7,077,872 | \$ 4,912,672 | \$ 2,165,201 |
| | Ending Balance | \$ - | \$ 2,179,295 | \$ 2,179,295 |

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 \$786,194 under budget. Supplies and contractual expenditures for the program are projected to be \$1,500,633 and \$146,341 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 \$3,974,857.

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

Table 11

| Child Nutrition Services Program Summary (Programs 98.XXX & 89150) | | | |
|---|----------------------|-----------------------|-----------------------------|
| | <u>Budget</u> | <u>Projected</u> | <u>Variance</u> |
| | | | Favorable/ (Unfavorable) |
| Revenue | | | |
| Food Sales | \$ 1,969,892 | \$ 1,500,946 | \$ (468,946) |
| State Funding | 190,439 | 208,376 | 17,937 |
| Federal Funding | 10,056,653 | 9,566,994 | (489,659) |
| Other Governmental Entities | - | - | - |
| Sale of Equipment | - | - | - |
| Total Revenue | \$ 12,216,984 | \$ 11,276,316 | \$ (940,668) |
| Indirect Charges | (732,426) | (577,952) | 154,474 |
| Local Support | 486,292 | 486,292 | - |
| Prior Year Carryover | - | - | - |
| Total Resources | \$ 11,970,850 | \$ 11,184,656 | \$ (786,194) |
| Expenditures | | | |
| Salaries | \$ 4,931,594 | \$ 6,147,086 | \$ (1,215,492) |
| Benefits | 3,549,856 | 3,909,327 | (359,471) |
| Supplies | 2,979,002 | 4,479,635 | (1,500,633) |
| Contractual | 548,231 | 694,572 | (146,341) |
| Travel | 9,800 | 5,340 | 4,460 |
| Equipment | 1,000 | - | 1,000 |
| Internal Transfers (in)/out | (48,633) | (76,447) | 27,814 |
| Total Expenditures | \$ 11,970,850 | \$ 15,159,513 | \$ (3,188,663) |
| Transfer Out | - | - | - |
| Total Use of Resources | \$ 11,970,850 | \$ 15,159,513 | \$ (3,188,663) |
| Ending Balance | \$ - | \$ (3,974,857) | \$ (3,974,857) |

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 4,676 students; an increase of 60 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 \$384,483 above budget. State funding is projected to be \$927,395 over budget due to higher enrollment than anticipated; resident special education overall is currently projected to be 235 FTE over budget. Program expenditures are projected to be \$1,945,725 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 \$3,421,582.

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

Table 12

| Special Education Consolidated Program Summary (Programs 01210, 21XXX, 22XXX, 24XXX) | | | |
|---|----------------------|-----------------------|--|
| | <u>Budget</u> | <u>Projected</u> | <u>Variance</u> Favorable/ (Unfavorable) |
| Revenue | | | |
| State Funding | \$ 52,850,052 | \$ 53,777,447 | \$ 927,395 |
| Federal Funding | 7,640,670 | 7,503,266 | (137,404) |
| Other Districts | 1,885,009 | 1,525,906 | (359,103) |
| Other Agencies | - | - | - |
| Total Revenue | \$ 62,375,731 | \$ 62,806,619 | \$ 430,888 |
| Indirect Charges | (3,455,622) | (3,502,838) | (47,215) |
| Local Support | 5,238,024 | 5,238,834 | 810 |
| Prior Year Carryover | - | - | - |
| Total Resources | \$ 64,158,133 | \$ 64,542,616 | \$ 384,483 |
| Expenditures | | | |
| Certificated Salaries | \$ 30,104,004 | \$ 30,624,391 | \$ (520,387) |
| Classified Salaries | 11,264,406 | 11,415,061 | (150,655) |
| Benefits | 17,660,362 | 17,788,502 | (128,140) |
| Supplies | 331,069 | 401,551 | (70,482) |
| Contractual | 6,572,476 | 7,700,465 | (1,127,989) |
| Travel | 58,800 | 25,690 | 33,110 |
| Equipment | - | - | - |
| Internal Transfers (in)/out | 27,355 | 8,538 | 18,817 |
| Total Expenditures | \$ 66,018,472 | \$ 67,964,197 | \$ (1,945,725) |
| Balance | (1,860,339) | - | (1,860,339) |
| Total Use of Resources | \$ 64,158,133 | \$ 67,964,197 | \$ (3,806,064) |
| Net Surplus/(Deficit) | \$ - | \$ (3,421,582) | \$ (3,421,581) |

Transportation

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

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

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

It is currently projected that program will end the year with an operating deficit of \$2,814,372. The program revenue is projected to be \$255,077 below budget. Program expenditures are projected to be \$2,559,295 over budget – purchased services are projected to be \$2,661,177 over budget due to increases in charges for contracted transportation.

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

Table 13

| Transportation Program Summary | | | |
|--------------------------------|----------------------|-----------------------|--|
| | <u>Budget</u> | <u>Projected</u> | <u>Variance</u> Favorable/ (Unfavorable) |
| Revenue | | | |
| Local Support | \$ - | \$ - | \$ - |
| Local Non-Tax | 100,000 | 41,443 | (58,557) |
| State Special Purpose | 14,488,355 | 14,284,957 | (203,398) |
| Total Revenue | \$ 14,588,355 | \$ 14,326,400 | \$ (261,955) |
| Indirect Charges | (489,944) | (483,066) | 6,878 |
| Prior Year Carryover | - | - | - |
| Total Resources | \$ 14,098,411 | \$ 13,843,333 | \$ (255,077) |
| Expenditures | | | |
| Salaries | \$ 4,164,476 | \$ 3,993,131 | \$ 171,345 |
| Benefits | 2,255,484 | 1,896,878 | 358,606 |
| Supplies | 823,862 | 985,098 | (161,236) |
| Contractual | 7,855,952 | 10,517,129 | (2,661,177) |
| Travel | - | 2,092 | (2,092) |
| Equipment | - | - | - |
| Internal Transfers (in)/out | (1,001,363) | (736,623) | (264,740) |
| Total Expenditures | \$ 14,098,411 | \$ 16,657,706 | \$ (2,559,295) |
| Total Use of Resources | \$ 14,098,411 | \$ 16,657,706 | \$ (2,559,295) |
| Net Surplus/(Deficit) | \$ - | \$ (2,814,372) | \$ (2,814,372) |

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 \$700,284 above budget and expenditures are currently projected to be \$98,867 under budget. It is currently projected that the program will end the year with a surplus of \$799,150.

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) | | | |
|---|----------------------|----------------------|-----------------------------|
| | <u>Budget</u> | <u>Projection</u> | <u>Variance</u> |
| | | | Favorable/ (Unfavorable) |
| Revenue | | | |
| Sales | \$ 40,000 | \$ 146,793 | \$ 106,793 |
| State - Apportionment | 17,464,825 | 17,979,287 | 514,462 |
| Federal Special Purpose | 257,560 | 257,560 | - |
| Revenue from Other Districts | - | - | - |
| Revenue from Other Agencies | - | - | - |
| Sale of Equipment | - | - | - |
| Total Revenue | \$ 17,762,385 | \$ 18,383,640 | \$ 621,255 |
| Indirect Charges | (852,742) | (773,713) | 79,028 |
| Prior Year Carryover | - | - | - |
| Total Resources | \$ 16,909,644 | \$ 17,609,927 | \$ 700,284 |
| Expenditures | | | |
| Certificated Salaries | \$ 9,842,445 | \$ 10,054,459 | \$ (212,014) |
| Classified Salaries | 950,725 | 853,482 | 97,243 |
| Benefits | 4,099,097 | 4,014,639 | 84,458 |
| Supplies | 951,109 | 766,084 | 185,025 |
| Contractual | 1,024,431 | 972,091 | 52,340 |
| Travel | 31,387 | 13,641 | 17,746 |
| Equipment | - | 50,921 | (50,921) |
| Internal Transfers (in)/out | 10,450 | 85,460 | (75,010) |
| Total Use of Resources | \$ 16,909,644 | \$ 16,810,777 | \$ 98,867 |
| Net Surplus/(Deficit) | \$ - | \$ 799,150 | \$ 799,150 |

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 \$631,290 under budget due to savings of \$1,805,225 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 \$1,137,021.

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

Table 15

| Facilities Program Summary (Q3 2019-20) | | | |
|---|-----------------------|----------------------|--|
| | <u>Adopted Budget</u> | <u>Projected</u> | <u>Variance</u> Favorable/ (Unfavorable) |
| Expenditures | | | |
| Classified Salaries | \$ 15,552,043 | \$ 14,619,402 | \$ 932,641 |
| Benefits | 7,634,554 | 6,761,971 | 872,583 |
| Supplies | 1,042,023 | 1,398,211 | (356,188) |
| Contractual | 801,130 | 1,581,963 | (780,833) |
| Travel | 1,300 | 3,691 | (2,391) |
| Equipment | 83,000 | 61,553 | 21,447 |
| Internal Transfers (in)/out | (115,550) | (59,581) | (55,969) |
| Total Expenditures | \$ 24,998,500 | \$ 24,367,210 | \$ 631,290 |

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 \$30,337,154.

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 | 465,162,686 | (5,628,900) |
| Other Financing Sources | 2,000,000 | 3,130,087 | 1,130,087 |
| Total Resources Available | 506,050,113 | 508,238,079 | 2,187,966 |
| Expenditures | 481,980,805 | 477,900,926 | 4,079,879 |
| Other Financing Uses | - | - | - |
| Total Use of Resources | 481,980,805 | 477,900,926 | 4,079,879 |
| Ending Fund Balance | \$ 24,069,308 | \$ 30,337,154 | \$ 6,267,846 |

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.

COVID-19

March 7, 2020: The Tacoma School District was alerted to a staff member at Lyon Elementary School that had tested presumptive positive for the novel coronavirus, also known as COVID-19. In response, the district temporarily closed Lyon in accordance to the recommendation by the Tacoma-Pierce County Health Department.

March 9: Three additional district schools also had individuals who received presumptive positive test results and these locations were also temporarily closed.

March 11: Washington State Governor Jay Inslee announced that events gathering more than 250 people in Pierce, King, and Snohomish counties were to be cancelled. He also advised the school districts in these counties to be prepared for a possible shutdown.

March 13: Governor Inslee ordered the closure of all schools in King, Pierce and Snohomish counties to begin on March 16 with the expected reopening date of April 27.

April 6: Governor Inslee and Superintendent of Public Instruction Chris Reykdal announce the extension of school closures for the remainder of the 2019-2020 school year.

As part of the coronavirus response, the Tacoma School District immediately began formalizing plans to support students and their families. On March 16, the first day of the closure, the Nutrition Services department began distributing two free meals (lunch for the day and breakfast for the following morning) to all district students, Monday thru Friday. The district also began utilizing the Transportation department to dispatch buses to various sites around the district to help with the distribution of these meals. In addition, on March 23, Tacoma Public Schools in partnership with multiple local community organizations, opened five free school-based day camps for the children of the community's healthcare workers and first responders. The district also created grade-level family resource packets available online and printed for distribution at the meal sites.

The district is closely monitoring the financial impacts that COVID-19 is having on revenues and expenditures. The Washington Office of Superintendent of Public Instruction (OSPI) has begun to lay framework for how the district will be reimbursed for certain COVID-19 related expenditures and has requested districts to develop a unique accounting identifier for tracking purposes. Additionally, OSPI has committed to continue paying state apportionment revenues which is typically based on current enrollment numbers. They have decided to use February 2020 enrollment for the remainder of the 2019–20 school year and apply an adjustment rate, which refers to the historical trend of enrollment changes in the last few months of the school year. In addition to state funding changes, several Federal relief acts have been established through the Department of Education, including the Coronavirus Aid, Relief, and

Economic Security Act (CARES Act) which was signed into law on March 27, 2020. OSPI has determined that the Title I allocation methodology will be used when dispersing funds allocated for Washington school districts.

Table 10 shows the district's current expenses under the budget responsibility code (BRC) used to track COVID-19 related expenditures

Table 10

| Expenditures by Object | Amount of Expenditures |
|--|-------------------------------|
| Debit - 0XXX | 130,121.12 |
| Salaries - Certificated Employees - 2XXX | 668.62 |
| Salaries - Classified Employees - 3XXX | 76,852.02 |
| Benefits and Payroll Taxes - 4XXX | 19,015.50 |
| Supplies, Instructional Resources - 5XXX | 1,022,190.11 |
| Purchased Services - 7XXX | 31,919.32 |
| Travel - 8XXX | - |
| Capital Outlay - 9XXX | - |
| Totals by Object | \$1,280,766.69 |

Expenses are from March - May 2020

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. Actual enrollment counts are through March 2020 and due to changes to the learning model for the remainder of the school year because of COVID-19, the remainder of the year will use projected numbers based on criteria from OSPI.

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 | 2,236 | (12) | (36) |
| Grade 1 | 2,202 | 2,178 | 2,269 | 67 | 90 |
| Grade 2 | 2,228 | 2,108 | 2,190 | (38) | 81 |
| Grade 3 | 2,256 | 2,142 | 2,226 | (30) | 84 |
| Grade 4 | 2,288 | 2,152 | 2,246 | (42) | 94 |
| Grade 5 | 2,380 | 2,204 | 2,282 | (99) | 77 |
| Elementary | 13,602 | 13,057 | 13,449 | (153) | 391 |
| Grade 6 | 2,346 | 2,257 | 2,292 | (54) | 35 |
| Grade 7 | 2,188 | 2,300 | 2,304 | 116 | 4 |
| Grade 8 | 2,049 | 2,184 | 2,151 | 103 | (32) |
| Middle School | 6,582 | 6,740 | 6,747 | 165 | 6 |
| Grade 9 | 2,187 | 2,127 | 2,099 | (88) | (28) |
| Grade 10 | 1,925 | 2,137 | 2,129 | 205 | (8) |
| Grade 11 | 1,754 | 1,744 | 1,670 | (84) | (74) |
| Grade 12 | 1,511 | 1,655 | 1,520 | 9 | (136) |
| High School | 7,377 | 7,664 | 7,419 | 42 | (245) |
| Running Start | 290 | 293 | 333 | 43 | 40 |
| TCC Fresh Start ** | 168 | 183 | 149 | (20) | (34) |
| Reengagement Center ** | 152 | 149 | 193 | 41 | 44 |
| Goodwill ** | 29 | 31 | 23 | (6) | (8) |
| Alternative Learning Experience | 32 | 41 | 63 | 31 | 22 |
| Grand Total * | 28,233 | 28,159 | 28,376 | 143 | 217 |
| Actual data through March 2020 | | | | | |

** Open Doors - 1418 Programs

In comparison with 2018-19 annual averages, projected enrollment is expecting an annual average increase of 143 student FTE.

(Table 17 column (D)):

Elementary schools (grade K-5) decreased by 153 FTE;
Middle schools (grades 6-8) increased by 165 FTE;
High schools (grades 9-12) increased by 42 FTE;
Running Start (college level courses) increased by 43 FTE;
ALE (Alternative Learning Experience) increased by 31 FTE

Open Doors – 1418 Programs

TCC Fresh Start decreased by 20 FTE;
Reengagement Center increased by 41 FTE;
Goodwill FTE decreased by 6 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).

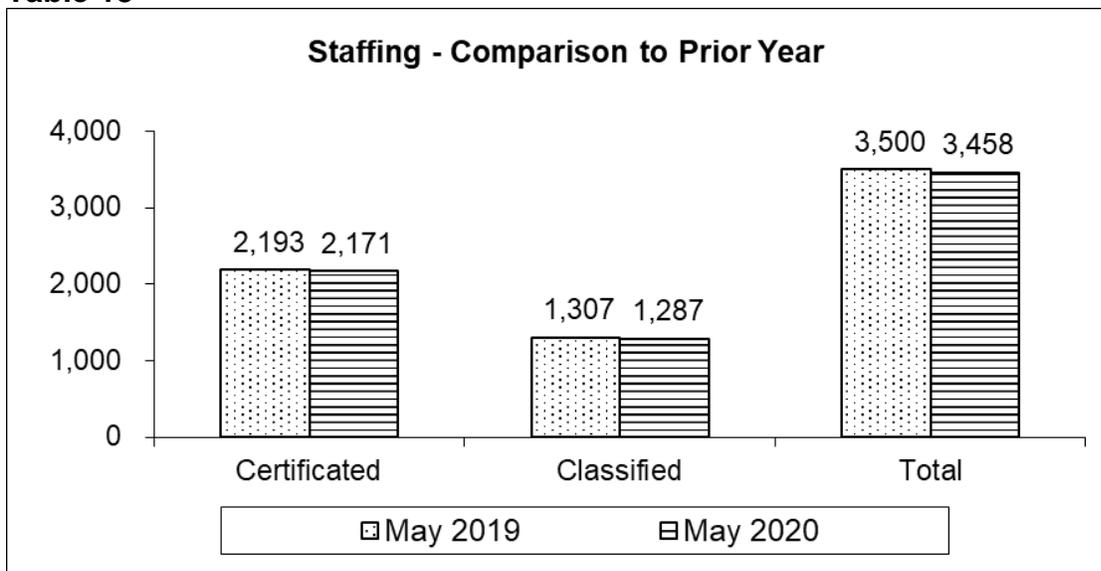
Students who participate for only part of the year or part of each day are calculated as a portion of an FTE. Any district may choose to serve students more hours per day or per year than the state definition of full-time equivalent. However, those students who attend classes more hours per day will 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 May 2020 to the number of filled positions in May 2019. The number of certificated staff decreased 22 FTE while classified staff decreased 20 FTE, respectively from this time last year.

Table 18



As shown in **Table 19**, the number of assigned certificated FTE is 2,171 and classified staff FTE is 1,287. The certificated and classified staffs are under budget by 11 and 46 FTE respectively. These are due to positions being vacant or unfilled for a portion of the year (i.e., late hires, resignations, departmental reorganizations, etc.).

Table 19

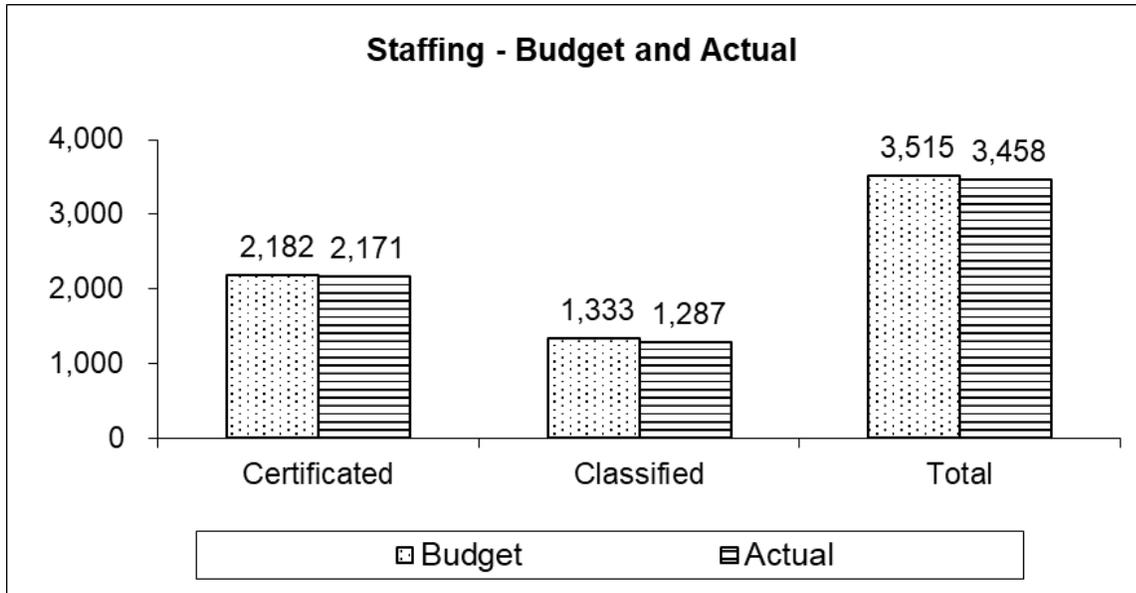


Table 20 compares the number of budgeted FTE to the number of actual FTE by program.

Table 20

| Budget vs. Actual Staffing In FTE (Full Time Equivalents) | | | |
|--|-----------------|-----------------|-------------------------------------|
| Program Description (Number) | <u>Budget</u> | <u>Actual</u> | <u>Variance Incr/(Decrease)</u> |
| <u>Certificated Staff</u> | | | |
| Basic Education (01-03) | 1,530.80 | 1,519.42 | 11.38 |
| Federal Stimulus (10) | - | - | - |
| Special Education (20) | 319.10 | 313.88 | 5.22 |
| Vocational Education (30-40) | 107.80 | 107.61 | 0.19 |
| Compensatory (50-60) | 197.10 | 202.87 | (5.77) |
| Other Instructional (70) | 24.70 | 24.79 | (0.09) |
| Support Services (80-90) | 2.50 | 2.32 | 0.18 |
| Total Certificated | 2,182.00 | 2,170.89 | 11.11 |
| <u>Classified Staff</u> | | | |
| Basic Education (01-03) | 273.63 | 272.07 | 1.56 |
| Federal Stimulus (10) | - | - | - |
| Special Education (20) | 283.65 | 269.38 | 14.27 |
| Vocational Education (30-40) | 15.31 | 14.36 | 0.95 |
| Compensatory (50-60) | 100.74 | 104.43 | (3.69) |
| Other Instructional (70) | 41.66 | 42.50 | (0.84) |
| Support Services (80-90) | 617.90 | 584.64 | 33.26 |
| Total Classified | 1,332.89 | 1,287.38 | 45.51 |
| <u>Total All Staff</u> | 3,514.89 | 3,458.27 | 56.62 |
| Actual data through May 2020 | | | |

“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: July 30, 2020
 Run Time: 10:28 am
 Report ID: TS163.v5

TACOMA SCHOOL DISTRICT NO. 10
Combined Balance Sheet - All Funds
 As Of: **May 31, 2020**

| | Governmental Fund Types | | | | | Trust Fund | Fund Total |
|--|--------------------------------|-------------------------|-------------------------------|---------------------|------------------|------------------------|--------------------|
| | General | Capital Projects | Transportation Vehicle | Debt Service | ASB | Private Purpose | |
| Assets | | | | | | | |
| 200: Imprest Cash | 85,060 | 0 | 0 | 0 | 5,660 | 0 | 90,720 |
| 236: Cash In Bank-Key Bank | (90,822) | 108,477 | 0 | 0 | 4,741 | 17,100 | 39,496 |
| 237: Cash In Bank-Key Bank/Food Svc | (6,962) | 0 | 0 | 0 | 0 | 0 | (6,962) |
| 240: Cash On Deposit With County | 8,549,817 | 2,500,718 | 257 | 30,073,324 | 20,767 | 22,266 | 41,167,148 |
| 241: Warrants Outstanding | (966,576) | (84,156) | 0 | 0 | (20,084) | (1,625) | (1,072,442) |
| 310: Taxes Receivable-Current Year | 38,287,936 | 12,855,410 | 0 | 31,777,130 | 0 | 0 | 82,920,476 |
| 311: Taxes Receivable-Prior Year | 389,528 | 222,295 | 0 | 534,308 | 0 | 0 | 1,146,131 |
| 312: Taxes Receivable-Delinquent | 649,851 | 76,809 | 0 | 417,468 | 0 | 0 | 1,144,128 |
| 320: Due From Other Funds | 418,759 | 151,167 | 0 | 0 | 871 | 0 | 570,796 |
| 330: AR Due From Other Gov't Units | 435,741 | (62,089) | 0 | 0 | 300 | 0 | 373,952 |
| 340: Accounts Receivable | 217,120 | 0 | 0 | 0 | 6,579 | 0 | 223,699 |
| 341: AR Employee Receivable | 0 | 0 | 0 | 0 | 1,799 | 0 | 1,799 |
| 410: Inventory-Supplies & Materials | 591,090 | 0 | 0 | 0 | 0 | 0 | 591,090 |
| 413: Inventory-Printing & Graphics | 39,387 | 0 | 0 | 0 | 0 | 0 | 39,387 |
| 415: Inventory-Maintenance | 201,304 | 0 | 0 | 0 | 0 | 0 | 201,304 |
| 425: Inventory-Food Service | 2,862,388 | 0 | 0 | 0 | 0 | 0 | 2,862,388 |
| 430: Prepaid Items | 353,238 | 0 | 0 | 0 | 0 | 0 | 353,238 |
| 450: Investments | 41,317,516 | 104,361,781 | 2,512,482 | 2,679,429 | 2,161,597 | 1,057,779 | 154,090,584 |
| Total Assets | 93,334,372 | 120,130,412 | 2,512,739 | 65,481,659 | 2,182,231 | 1,095,520 | 284,736,933 |
| Liabilities and Fund Balance | | | | | | | |
| Liabilities | | | | | | | |
| 601: Liabilities | 3,185,305 | 4,304,438 | 1 | 0 | 136,072 | 148,884 | 7,774,700 |
| 605: Accrued Salaries & Benefits | 12,223,335 | 0 | 0 | 0 | 0 | 0 | 12,223,335 |
| 606: Est. Property/Liability Ins Payable | 1,245,695 | 0 | 0 | 0 | 0 | 0 | 1,245,695 |
| 607: Horace Mann Auto Ins Payable | 1,412 | 0 | 0 | 0 | 0 | 0 | 1,412 |
| 608: Nutrition Svcs Prepaid | (87,332) | 0 | 0 | 0 | 0 | 0 | (87,332) |
| 610: FICA/Medicare Payable | 954,513 | 0 | 0 | 0 | 0 | 0 | 954,513 |
| 612: Retirement Payable | 1,021,589 | 0 | 0 | 0 | 0 | 0 | 1,021,589 |
| 613: Withholding Tax Payable | (51,787) | 0 | 0 | 0 | 0 | 0 | (51,787) |
| 615: Involuntary/Court Ordered Payable | 327,362 | 0 | 0 | 0 | 0 | 0 | 327,362 |
| 616: SEBB Payable | 6,418,924 | 0 | 0 | 0 | 0 | 0 | 6,418,924 |
| 617: Maintenance Deduct & Benefits Payable | (920,877) | 0 | 0 | 0 | 0 | 0 | (920,877) |
| 618: MetLife Insurance Payable | (183,065) | 0 | 0 | 0 | 0 | 0 | (183,065) |

Run Date: July 30, 2020
 Run Time: 10:28 am
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TACOMA SCHOOL DISTRICT NO. 10
Combined Balance Sheet - All Funds
 As Of: **May 31, 2020**

| | Governmental Fund Types | | | | | Trust Fund | |
|---|-------------------------|---------------------|---------------------------|-------------------|----------------|--------------------|--------------------|
| | General | Capital Projects | Transportation Vehicle | Debt Service | ASB | Private Purpose | Fund Total |
| Liabilities and Fund Balance | | | | | | | |
| 619: Cancer Insurance Payable | (24,500) | 0 | 0 | 0 | 0 | 0 | (24,500) |
| 622: Flex Plan Dependent Care Payable | (165,241) | 0 | 0 | 0 | 0 | 0 | (165,241) |
| 623: Flex Plan Medical Payable | 302,353 | 0 | 0 | 0 | 0 | 0 | 302,353 |
| 624: TSA Payable | 955,862 | 0 | 0 | 0 | 0 | 0 | 955,862 |
| 625: Flex Plan - Health Savings Account | (131,952) | 0 | 0 | 0 | 0 | 0 | (131,952) |
| 627: United Way Payable | (250,216) | 0 | 0 | 0 | 0 | 0 | (250,216) |
| 629: Veba III/Sick Leave Payable | (194,751) | 0 | 0 | 0 | 0 | 0 | (194,751) |
| 630: Salary Deferral | 165,112 | 0 | 0 | 0 | 0 | 0 | 165,112 |
| 632: Benefits And Voluntary Deductions | 314,055 | 0 | 0 | 0 | 0 | 0 | 314,055 |
| 633: Union Benefits Payable | 1,304 | 0 | 0 | 0 | 0 | 0 | 1,304 |
| 634: Family and Medical Leave Payable | 180,444 | 0 | 0 | 0 | 0 | 0 | 180,444 |
| 636: APA Salary Insurance Payable | 64,577 | 0 | 0 | 0 | 0 | 0 | 64,577 |
| 637: Est Unemployment Payable | 642,330 | 0 | 0 | 0 | 0 | 0 | 642,330 |
| 638: Est Compensated Absence Payable | 1,334,251 | 0 | 0 | 0 | 0 | 0 | 1,334,251 |
| 639: Est Industrial Ins Payable | 994,597 | 0 | 0 | 0 | 0 | 0 | 994,597 |
| 640: Due To Other Funds | 151,167 | 416,319 | 0 | 0 | 1,879 | 1,432 | 570,796 |
| 641: AD & D Insurance Payable | (8,529) | 0 | 0 | 0 | 0 | 0 | (8,529) |
| 643: Sales Tax Payable | 359 | 0 | 0 | 0 | 0 | 0 | 359 |
| 650: Deposits | 2,423 | 0 | 0 | 0 | 0 | 0 | 2,423 |
| 650: Deposits - Grants | 1,431,775 | 0 | 0 | 0 | 0 | 0 | 1,431,775 |
| 656: Garnishments Payable | (273,080) | 0 | 0 | 0 | 0 | 0 | (273,080) |
| 657: State Retiree Subsidy Payable | 239,456 | 0 | 0 | 0 | 0 | 0 | 239,456 |
| 660: Beneficiary (Deceased EE) | 1,389 | 0 | 0 | 0 | 0 | 0 | 1,389 |
| 750: Unavailable Revenue | 385,240 | 0 | 0 | 0 | 0 | 0 | 385,240 |
| 752: Unavailable Revenue-Tuition | 8,000 | 0 | 0 | 0 | 0 | 0 | 8,000 |
| 754: Unavailable Rev-Cash Register System | 18,100 | 0 | 0 | 0 | 0 | 0 | 18,100 |
| 760: Unavailable Revenue -Taxes Receivable | 39,327,315 | 13,154,514 | 0 | 32,728,907 | 0 | 0 | 85,210,735 |
| Total Liabilities | 69,606,914 | 17,875,271 | 1 | 32,728,907 | 137,950 | 150,316 | 120,499,359 |
| Fund Balance | | | | | | | |
| 899: Error Suspense | 67 | 0 | 0 | 0 | 0 | 0 | 67 |
| 840: Nonspendable - Inventory & Prepaid Items | 4,333,231 | 0 | 0 | 0 | 0 | 0 | 4,333,231 |
| 819: Restricted to Fund Purposes | 0 | 0 | 2,512,738 | 0 | 2,044,281 | 0 | 4,557,019 |
| 821: Restricted for Carryover | 2,084,993 | 0 | 0 | 0 | 0 | 0 | 2,084,993 |

Run Date: July 30, 2020
 Run Time: 10:28 am
 Report ID: TS163.v5

TACOMA SCHOOL DISTRICT NO. 10
Combined Balance Sheet - All Funds
 As Of: **May 31, 2020**

| | Governmental Fund Types | | | | | Trust Fund | |
|---|--------------------------------|-----------------------------|-----------------------------------|-------------------------|------------------|----------------------------|-----------------------|
| | <u>General</u> | <u>Capital Projects</u> | <u>Transportation Vehicle</u> | <u>Debt Service</u> | <u>ASB</u> | <u>Private Purpose</u> | <u>Fund Total</u> |
| Liabilities and Fund Balance | | | | | | | |
| 830: Restricted for Debt Service | 218,832 | 0 | 0 | 32,752,753 | 0 | 0 | 32,971,585 |
| 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 | 945,204 | 1,945,204 |
| 820: Assigned to Encumbrances | 207,939 | 0 | 0 | 0 | 0 | 0 | 207,939 |
| 866: Assigned to Carryover | 2,218,341 | 0 | 0 | 0 | 0 | 0 | 2,218,341 |
| 868: Assigned to C&I | 3,157,779 | 0 | 0 | 0 | 0 | 0 | 3,157,779 |
| 875: Assigned to Future Operations | 4,393,592 | 0 | 0 | 0 | 0 | 0 | 4,393,592 |
| 889: Assigned to Fund Purposes | 0 | 3,197,554 | 0 | 0 | 0 | 0 | 3,197,554 |
| 890: Unassigned Fund Balance | (11,885,726) | (35,720,401) | 0 | 0 | 0 | 0 | (47,606,126) |
| 891: Unassigned for Minimum FB Policy | 17,998,409 | 0 | 0 | 0 | 0 | 0 | 17,998,409 |
| Total Fund Balance | 23,727,458 | 102,255,141 | 2,512,738 | 32,752,753 | 2,044,281 | 945,204 | 164,237,574 |
| Total Liabilities and Fund Balance | 93,334,372 | 120,130,412 | 2,512,739 | 65,481,659 | 2,182,231 | 1,095,520 | 284,736,933 |

Run Date: July 30, 2020
 Run Time: 10:29 am
 Report ID: TS164.v3

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by State Object with % Spent
General Fund As Of: May 31, 2020



| 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 | 1,319,359 | 1,148,802 | 53.5 | 2,562,153 | 965,369 | 1,596,784 | 37.7 |
| 1 - Credit Transfer | (2,468,161) | (1,319,359) | (1,148,802) | 53.5 | (2,562,153) | (965,369) | (1,596,784) | 37.7 |
| 2 - Salaries - Certificated | 207,569,848 | 157,365,233 | 50,204,615 | 75.8 | 220,518,905 | 160,307,963 | 60,210,942 | 72.7 |
| 3 - Salaries - Classified | 74,327,874 | 56,967,676 | 17,360,198 | 76.6 | 75,181,853 | 56,029,910 | 19,151,943 | 74.5 |
| 4 - Employees Benefits & Payroll Taxes | 104,916,811 | 80,908,942 | 24,007,869 | 77.1 | 113,389,675 | 86,231,405 | 27,158,270 | 76.0 |
| 5 - Supplies, Etc. | 29,987,416 | 11,580,259 | 18,407,157 | 38.6 | 23,641,042 | 13,135,950 | 10,505,092 | 55.6 |
| 7 - Purchased Services | 47,985,416 | 34,354,332 | 13,631,084 | 71.6 | 47,268,151 | 37,627,029 | 9,641,122 | 79.6 |
| 8 - Travel | 760,722 | 492,773 | 267,949 | 64.8 | 660,999 | 414,048 | 246,951 | 62.6 |
| 9 - Capital Outlay | 1,337,550 | 561,234 | 776,316 | 42.0 | 1,320,180 | 526,675 | 793,505 | 39.9 |
| <u>District Total</u> | <u>466,885,637</u> | <u>342,230,448</u> | <u>124,655,189</u> | <u>73.3</u> | <u>481,980,805</u> | <u>354,272,980</u> | <u>127,707,825</u> | <u>73.5</u> |

Run Date: July 30, 2020

Run Time: 10:30 am

Report ID: TS158.v5

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
General Fund As Of: May 31, 2020

| | <u>Current Year Adopted Budget</u> | <u>Current Year Year to Date Actual</u> | <u>Under Budget (Over)</u> | <u>% Current Year Budget</u> | <u>% Prior Year Budget</u> |
|---|--|---|--------------------------------|--------------------------------------|------------------------------------|
| 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: Unassigned Fund Balance | 0 | 4,227,223 | 4,227,223 | 100.0 | 100.0 |
| 891: Unassigned for Minimum FB Policy | 18,578,476 | 17,998,409 | (580,067) | 96.9 | 95.1 |
| Total Beginning Fund Balance | 33,258,527 | 39,945,306 | 6,686,779 | 120.1 | 117.7 |
| Revenue | | | | | |
| 1 - Local Taxes | 57,979,526 | 52,832,873 | (5,146,653) | 91.1 | 101.2 |
| 2 - Local Non-Tax | 10,135,254 | 4,547,235 | (5,588,019) | 44.9 | 79.4 |
| 3 - State - General Purpose | 269,452,579 | 193,705,069 | (75,747,510) | 71.9 | 74.5 |
| 4 - State - Special Purpose | 90,513,340 | 58,041,937 | (32,471,403) | 64.1 | 68.7 |
| 5 - Federal - General Purpose | 464,081 | 253,243 | (210,838) | 54.6 | 53.5 |
| 6 - Federal - Special Purpose | 37,718,385 | 26,225,368 | (11,493,017) | 69.5 | 65.1 |
| 7 - Revenue from other Districts | 1,885,009 | 1,157,931 | (727,078) | 61.4 | 72.8 |
| 8 - Revenue from other Agencies | 2,643,412 | 1,161,322 | (1,482,090) | 43.9 | 22.8 |
| 9 - Other Financing Sources | 2,000,000 | 130,087 | (1,869,913) | 6.5 | 3.2 |
| Total Revenue | 472,791,586 | 338,055,065 | (134,736,521) | 71.5 | 75.5 |
| Total Resources Available | 506,050,113 | 378,000,371 | (128,049,742) | 74.7 | 77.9 |

Uses of Resources

Expenditures

Run Date: July 30, 2020
 Run Time: 10:30 am
 Report ID: TS158.v5

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
General Fund As Of: May 31, 2020

| | <u>Current Year Adopted Budget</u> | <u>Current Year Year to Date Actual</u> | <u>Under Budget (Over)</u> | <u>% Current Year Budget</u> | <u>% Prior Year Budget</u> |
|---|--|---|--------------------------------|--------------------------------------|------------------------------------|
| Uses of Resources | | | | | |
| 01: Basic Education | 247,742,825 | 181,449,596 | 66,293,229 | 73.2 | 73.8 |
| 02: Basic Education - ALE | 350,840 | 468,830 | (117,990) | 133.6 | 56.8 |
| 03: Basic Education-1418 Open | 2,913,774 | 1,821,017 | 1,092,757 | 62.5 | 66.1 |
| 21: Special Education, State | 56,240,062 | 42,903,231 | 13,336,831 | 76.3 | 83.8 |
| 22: SPED Infants & Tod - State | 2,251,585 | 984,305 | 1,267,280 | 43.7 | 100.7 |
| 24: Special Education, Federal | 7,288,801 | 5,304,999 | 1,983,802 | 72.8 | 77.0 |
| 31: Career & Tech Ed, State | 13,931,036 | 10,172,511 | 3,758,525 | 73.0 | 68.1 |
| 34: Middle School CTE | 2,734,290 | 2,101,212 | 633,078 | 76.8 | 60.3 |
| 38: Career & Tech Ed, Federal | 244,318 | 183,144 | 61,174 | 75.0 | 74.0 |
| 51: Disadvantaged, Federal | 10,531,965 | 7,718,126 | 2,813,839 | 73.3 | 66.0 |
| 52: School Improvement, Federa | 1,680,842 | 1,261,796 | 419,046 | 75.1 | 83.0 |
| 55: Learning Assistance Prog, | 15,658,265 | 10,282,056 | 5,376,209 | 65.7 | 69.3 |
| 56: State Institutions, Ctrs & | 402,021 | 266,746 | 135,275 | 66.4 | 64.6 |
| 57: NegleCTEd & Delinquent | 125,382 | 102,047 | 23,335 | 81.4 | 81.9 |
| 58: Special & Pilot Programs | 2,374,525 | 567,195 | 1,807,330 | 23.9 | 21.5 |
| 61: Head Start, Federal | 5,567,224 | 4,403,988 | 1,163,236 | 79.1 | 74.5 |
| 64: Limited English Proficienc | 387,646 | 306,989 | 80,657 | 79.2 | 70.0 |
| 65: Transitional Bilingual, St | 6,762,191 | 4,588,659 | 2,173,532 | 67.9 | 74.2 |
| 68: Indian Education, Federal | 308,502 | 234,092 | 74,410 | 75.9 | 77.4 |
| 69: Other Compensatory Program | 28,516 | 17,643 | 10,873 | 61.9 | 100.0 |
| 73: Summer School | 64,906 | 4,389 | 60,517 | 6.8 | 10.9 |
| 74: Highly Capable, State | 736,154 | 336,979 | 399,175 | 45.8 | 38.9 |
| 79: Other Instructional Pgms | 14,554,107 | 5,238,685 | 9,315,422 | 36.0 | 32.6 |
| 88: Child Care | 0 | 10,656 | (10,656) | 100.0 | 100.0 |
| 89: Community Services | 927,748 | 531,598 | 396,150 | 57.3 | 109.7 |
| 97: District-Wide Support | 62,221,019 | 47,295,309 | 14,925,710 | 76.0 | 72.6 |
| 98: Nutrition Svcs | 11,853,850 | 12,078,289 | (224,439) | 101.9 | 92.5 |
| 99: Pupil Transportation | 14,098,411 | 13,638,891 | 459,520 | 96.7 | 71.1 |
| Total Expenditures | 481,980,805 | 354,272,980 | 127,707,825 | 73.5 | 73.0 |
| Total Uses of Resources | 481,980,805 | 354,272,980 | 127,707,825 | 73.5 | 73.0 |
| Ending Fund Balance | 24,069,308 | 23,727,391 | -341,917 | 98.6 | 166.8 |
| 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: July 30, 2020

Run Time: 10:30 am

Report ID: TS158.v5

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
General Fund As Of: May 31, 2020

| | <u>Current Year Adopted Budget</u> | <u>Current Year Year to Date Actual</u> | <u>Under Budget (Over)</u> | <u>% Current Year Budget</u> | <u>% Prior Year Budget</u> |
|---|--|---|--------------------------------|--------------------------------------|------------------------------------|
| 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 | 218,832 | 20,992 | 110.6 | 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 | 12,073,537 | 11,543,808 | 2,279.2 | 429.0 |
| 890: Unassigned Fund Balance | 0 | (11,885,726) | (11,885,726) | 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 | 23,727,391 | (341,917) | 98.6 | 166.8 |

Run Date: July 30, 2020
 Run Time: 10:32 am
 Report ID: TS166.v4

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account w/% Received
General Fund As Of: May 31, 2020

| <u>State Account</u> <u>District Account</u> | <u>Prior Year</u> <u>Adopted</u> <u>Budget</u> | <u>Prior Year</u> <u>Year to Date</u> <u>Actual</u> | <u>Over Budget</u> <u>(Under)</u> | <u>%</u> <u>Received</u> | <u>Current Year</u> <u>Adopted</u> <u>Budget</u> | <u>Current Year</u> <u>Year to Date</u> <u>Actual</u> | <u>Over Budget</u> <u>(Under)</u> | <u>%</u> <u>Received</u> |
|---|--|---|--------------------------------------|-----------------------------|--|---|--------------------------------------|-----------------------------|
| 1 - Local Taxes | | | | | | | | |
| 11000: Local Property Tax | 59,933,957 | 60,980,985 | 1,047,028 | 101.7 | 57,979,526 | 52,832,873 | (5,146,653) | 91.1 |
| 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 | 60,980,985 | 704,956 | 101.2 | 57,979,526 | 52,832,873 | (5,146,653) | 91.1 |
| 2 - Local Non-Tax | | | | | | | | |
| 21000: Tuition & Fees - Unassigned | 570,418 | 927,158 | 356,740 | 162.5 | 728,646 | 658,251 | (70,395) | 90.3 |
| 21010: Regular Student Fees | 30,000 | 17,068 | (12,932) | 56.9 | 970,000 | 10,316 | (959,684) | 1.1 |
| 21020: ALE Student Fees | 0 | 1,374 | 1,374 | 100.0 | 0 | 550 | 550 | 100.0 |
| 21800: Convenience Fee | 30,000 | 37,064 | 7,064 | 123.5 | 40,000 | 29,583 | (10,417) | 74.0 |
| 22000: Sales of Goods, Supplies, & Svcs | 15,000 | 17,954 | 2,954 | 119.7 | 7,000 | 28,686 | 21,686 | 409.8 |
| 22010: Sale of Supplies & Svcs - FR 1 | 180,000 | 161,357 | (18,643) | 89.6 | 162,000 | 85,237 | (76,763) | 52.6 |
| 22020: Sale of Supplies & Svcs - FR 2 | 35,000 | 93,257 | 58,257 | 266.4 | 68,000 | 12,430 | (55,570) | 18.3 |
| 22030: Sale of Supplies & Svcs-Schools | 0 | 100 | 100 | 100.0 | 0 | 250 | 250 | 100.0 |
| 22040: Sale of Recoverable Items | 80,000 | 66,477 | (13,523) | 83.1 | 80,000 | 54,654 | (25,346) | 68.3 |
| 22050: Sale of Supplies & Svcs - Trip 1 | 120,000 | 74,553 | (45,447) | 62.1 | 90,000 | 32,952 | (57,048) | 36.6 |
| 22060: Sale of Supplies & Svcs - Trip 2 | 100,000 | 26,766 | (73,234) | 26.8 | 55,000 | 54,647 | (353) | 99.4 |
| 22100: Other Storeroom Sales | 5,000 | 1,907 | (3,093) | 38.1 | 2,500 | 857 | (1,643) | 34.3 |
| 22200: Copy Center Reimbursements | 60,000 | 33,825 | (26,175) | 56.4 | 40,000 | 27,195 | (12,805) | 68.0 |
| 22310: CTE Sales of Goods, Supplies & Svcs | 40,000 | 35,629 | (4,371) | 89.1 | 40,000 | 22,641 | (17,359) | 56.6 |
| 22910: Nutrition Service Sales | 1,701,567 | 1,637,318 | (64,249) | 96.2 | 1,766,489 | 1,293,580 | (472,909) | 73.2 |
| 22940: NS Sales - Special Events | 12,954 | 1,939 | (11,015) | 15.0 | 3,552 | 6,497 | 2,945 | 182.9 |
| 22960: NS Sales - Breakfast | 140,141 | 172,941 | 32,800 | 123.4 | 157,339 | 166,099 | 8,760 | 105.6 |
| 22981: NS Convenience Fees | 40,133 | 0 | (40,133) | 0.0 | 42,512 | 0 | (42,512) | 0.0 |
| 22990: School Bus Revenue | 0 | 6,080 | 6,080 | 100.0 | 0 | 3,030 | 3,030 | 100.0 |
| 23000: Investment Earnings | 325,000 | 817,134 | 492,134 | 251.4 | 1,000,000 | 262,126 | (737,874) | 26.2 |
| 25000: Gifts, Grants, & Donations (Local) | 300,000 | 208,546 | (91,454) | 69.5 | 350,000 | 339,109 | (10,891) | 96.9 |
| 26000: Fines & Damages | 70,000 | 76,353 | 6,353 | 109.1 | 130,000 | 11,926 | (118,074) | 9.2 |
| 27000: Rentals & Leases | 300,000 | 272,136 | (27,864) | 90.7 | 500,000 | 205,860 | (294,140) | 41.2 |
| 27020: Facility Use - Utility Surcharge | 85,750 | 12,715 | (73,035) | 14.8 | 85,750 | 9,372 | (76,379) | 10.9 |
| 27030: Facility Use - Custodial Labor | 251,350 | 151,782 | (99,568) | 60.4 | 251,350 | 110,527 | (140,824) | 44.0 |
| 27040: Facility Use - Field/Stadium Maint | 13,600 | 2,045 | (11,555) | 15.0 | 13,600 | 7,644 | (5,956) | 56.2 |
| 27050: Facility Use - Security | 0 | 0 | 0 | 100.0 | 0 | 495 | 495 | 100.0 |
| 27060: Facility Use - Theater Tech | 29,000 | 23,994 | (5,006) | 82.7 | 29,000 | 18,058 | (10,943) | 62.3 |
| 28000: Insurance Recoveries | 125,000 | 343,770 | 218,770 | 275.0 | 250,000 | 268,702 | 18,702 | 107.5 |
| 29000: Local Support Non Tax-Unassigned | 1,002,000 | 627,560 | (374,440) | 62.6 | 1,255,516 | 396,525 | (858,991) | 31.6 |
| 29001: Procurement Card Rebates | 500,000 | 199,053 | (300,947) | 39.8 | 500,000 | 297,380 | (202,620) | 59.5 |

Run Date: July 30, 2020
 Run Time: 10:32 am
 Report ID: TS166.v4

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account w/% Received
General Fund As Of: May 31, 2020

| <u>State Account</u> <u>District Account</u> | <u>Prior Year</u> <u>Adopted</u> <u>Budget</u> | <u>Prior Year</u> <u>Year to Date</u> <u>Actual</u> | <u>Over Budget</u> <u>(Under)</u> | <u>%</u> <u>Received</u> | <u>Current Year</u> <u>Adopted</u> <u>Budget</u> | <u>Current Year</u> <u>Year to Date</u> <u>Actual</u> | <u>Over Budget</u> <u>(Under)</u> | <u>%</u> <u>Received</u> |
|---|--|---|--------------------------------------|-----------------------------|--|---|--------------------------------------|-----------------------------|
| 2 - Local Non-Tax | | | | | | | | |
| 29010: Cash Over/Short | 0 | 6,329 | 6,329 | 100.0 | 0 | 292 | 292 | 100.0 |
| 29060: Timber Sales | 0 | 0 | 0 | 100.0 | 0 | 88,355 | 88,355 | 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 | 42,522 | (27,478) | 60.7 | 60,000 | 39,287 | (20,713) | 65.5 |
| 29240: Vending-Beverage Commissions | 1,000 | 1,354 | 354 | 135.4 | 1,000 | 321 | (679) | 32.1 |
| 29250: Vending-Food Commissions | 1,000 | 683 | (317) | 68.3 | 1,000 | 97 | (903) | 9.7 |
| 29260: Other Commissions/Rebates | 5,000 | 3,389 | (1,611) | 67.8 | 5,000 | 3,705 | (1,295) | 74.1 |
| 2 - Local Non-Tax | 7,688,913 | 6,102,131 | (1,586,782) | 79.4 | 10,135,254 | 4,547,235 | (5,588,019) | 44.9 |
| 3 - State - General Purpose | | | | | | | | |
| 31000: Apportionment | 254,250,053 | 191,029,766 | (63,220,287) | 75.1 | 259,379,576 | 186,289,772 | (73,089,804) | 71.8 |
| 31210: Apportionment - Special Ed | 8,272,727 | 6,439,703 | (1,833,024) | 77.8 | 8,701,781 | 6,535,610 | (2,166,171) | 75.1 |
| 33000: Local Effort Assistance | 7,210,055 | 3,362,454 | (3,847,601) | 46.6 | 1,371,222 | 879,687 | (491,535) | 64.2 |
| 36000: State Forests | 0 | 266 | 266 | 100.0 | 0 | 0 | 0 | 100.0 |
| 3 - State - General Purpose | 269,732,835 | 200,832,189 | (68,900,646) | 74.5 | 269,452,579 | 193,705,069 | (75,747,510) | 71.9 |
| 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 | 26,969,841 | (9,210,150) | 74.5 | 41,784,107 | 28,294,625 | (13,489,482) | 67.7 |
| 41220: SPED Infants & Toddlers - State | 1,924,767 | 1,871,458 | (53,309) | 97.2 | 2,364,164 | 1,653,702 | (710,462) | 69.9 |
| 41550: Learning Assistance | 15,839,516 | 11,746,806 | (4,092,710) | 74.2 | 16,506,944 | 11,453,082 | (5,053,862) | 69.4 |
| 41560: State Institutions, Centers, and Homes - I | 585,645 | 218,670 | (366,975) | 37.3 | 420,916 | 192,084 | (228,832) | 45.6 |
| 41580: Special & Pilot Programs | 2,900,708 | 591,765 | (2,308,943) | 20.4 | 2,382,433 | 363,876 | (2,018,557) | 15.3 |
| 41650: Transitional Bilingual | 4,730,311 | 3,570,113 | (1,160,198) | 75.5 | 5,021,823 | 3,856,935 | (1,164,888) | 76.8 |
| 41740: Highly Capable | 819,533 | 607,689 | (211,844) | 74.2 | 854,159 | 615,847 | (238,312) | 72.1 |
| 41980: School Nutrition Services | 206,442 | 175,393 | (31,049) | 85.0 | 190,439 | 153,253 | (37,186) | 80.5 |
| 41990: Transportation - Operations | 13,829,452 | 11,604,079 | (2,225,373) | 83.9 | 14,488,355 | 11,458,534 | (3,029,821) | 79.1 |
| 4 - State - Special Purpose | 83,516,365 | 57,355,815 | (26,160,551) | 68.7 | 90,513,340 | 58,041,937 | (32,471,403) | 64.1 |
| 5 - Federal - General Purpose | | | | | | | | |
| 52000: Direct Federal Revenue - Unassigned | 445,022 | 218,436 | (226,586) | 49.1 | 464,081 | 235,324 | (228,757) | 50.7 |
| 55000: Federal Forests | 0 | 19,581 | 19,581 | 100.0 | 0 | 17,919 | 17,919 | 100.0 |
| 5 - Federal - General Purpose | 445,022 | 238,017 | (207,005) | 53.5 | 464,081 | 253,243 | (210,838) | 54.6 |

Run Date: July 30, 2020
 Run Time: 10:32 am
 Report ID: TS166.v4

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account w/% Received
General Fund As Of: May 31, 2020

| <u>State Account</u> <u>District Account</u> | <u>Prior Year</u> <u>Adopted</u> <u>Budget</u> | <u>Prior Year</u> <u>Year to Date</u> <u>Actual</u> | <u>Over Budget</u> <u>(Under)</u> | <u>%</u> <u>Received</u> | <u>Current Year</u> <u>Adopted</u> <u>Budget</u> | <u>Current Year</u> <u>Year to Date</u> <u>Actual</u> | <u>Over Budget</u> <u>(Under)</u> | <u>%</u> <u>Received</u> |
|--|--|---|--------------------------------------|-----------------------------|--|---|--------------------------------------|-----------------------------|
| 6 - Federal - Special Purpose | | | | | | | | |
| 61000: Special Purpose - OSPI Unassigned | 12,000 | 0 | (12,000) | 0.0 | 12,000 | 351 | (11,649) | 2.9 |
| 61240: Special Ed - Supplemental | 7,509,213 | 4,671,851 | (2,837,362) | 62.2 | 7,640,670 | 4,557,053 | (3,083,617) | 59.6 |
| 61380: CTE - Carl Perkins Grant | 257,560 | 142,071 | (115,489) | 55.2 | 257,560 | 96,488 | (161,072) | 37.5 |
| 61510: Disadvantaged - Title IA | 11,928,902 | 6,946,519 | (4,982,383) | 58.2 | 11,102,797 | 7,129,497 | (3,973,300) | 64.2 |
| 61520: School Improvement - TII, IV, V & VI | 1,988,687 | 1,430,552 | (558,135) | 71.9 | 1,771,944 | 1,193,183 | (578,761) | 67.3 |
| 61570: Institutions - Neglected & Delinquent | 122,387 | 87,092 | (35,295) | 71.2 | 132,178 | 95,991 | (36,187) | 72.6 |
| 61640: Limited English Proficiency | 410,327 | 248,990 | (161,337) | 60.7 | 408,656 | 298,354 | (110,302) | 73.0 |
| 61880: Child Care - Federal | 0 | 12,248 | 12,248 | 100.0 | 0 | 87,391 | 87,391 | 100.0 |
| 61890: Other Community Services | 117,000 | 3,758 | (113,242) | 3.2 | 117,000 | 1,494,666 | 1,377,666 | 1,277.5 |
| 61910: Regular Lunch Reimbursement | 168,771 | 145,118 | (23,654) | 86.0 | 182,001 | 133,906 | (48,095) | 73.6 |
| 61920: Reduced Price Lunch Reimbursement | 679,482 | 582,979 | (96,503) | 85.8 | 714,624 | 542,834 | (171,790) | 76.0 |
| 61930: Free Lunch Reimbursement | 5,955,726 | 4,427,984 | (1,527,742) | 74.3 | 5,845,181 | 3,629,094 | (2,216,087) | 62.1 |
| 61940: Certified Lunch Reimbursement | 159,766 | 118,026 | (41,740) | 73.9 | 135,536 | 113,823 | (21,713) | 84.0 |
| 61950: Regular Breakfast Reimbursement | 24,008 | 26,866 | 2,858 | 111.9 | 28,016 | 28,183 | 167 | 100.6 |
| 61960: Reduced Price Breakfast Reimbursement | 172,898 | 141,709 | (31,189) | 82.0 | 174,395 | 144,531 | (29,864) | 82.9 |
| 61970: Free Breakfast Reimbursement | 1,858,845 | 1,381,095 | (477,750) | 74.3 | 1,834,803 | 1,165,421 | (669,382) | 63.5 |
| 61980: Free Snack Reimbursement | 55,777 | 80,651 | 24,874 | 144.6 | 47,708 | 22,835 | (24,873) | 47.9 |
| 61990: Fresh Fruit & Vegetable Reimbursement | 85,909 | 47,463 | (38,446) | 55.2 | 73,056 | 0 | (73,056) | 0.0 |
| 62610: Head Start | 6,151,783 | 4,086,591 | (2,065,192) | 66.4 | 6,151,783 | 4,453,796 | (1,697,987) | 72.4 |
| 62680: Indian Education - ED | 181,765 | 139,265 | (42,500) | 76.6 | 184,144 | 135,060 | (49,084) | 73.3 |
| 63100: Medicaid Administrative Match | 0 | 0 | 0 | 100.0 | 0 | (24,664) | (24,664) | 100.0 |
| 63210: SPED Medicaid Match | 0 | 130,415 | 130,415 | 100.0 | 0 | 152,939 | 152,939 | 100.0 |
| 69980: USDA Commodities | 918,736 | 379,560 | (539,176) | 41.3 | 904,333 | 774,636 | (129,697) | 85.7 |
| 6 - Federal - Special Purpose | 38,759,542 | 25,230,803 | (13,528,739) | 65.1 | 37,718,385 | 26,225,368 | (11,493,017) | 69.5 |
| 7 - Revenue from other Districts | | | | | | | | |
| 71210: Special Education | 1,885,009 | 1,372,954 | (512,055) | 72.8 | 1,885,009 | 1,157,931 | (727,078) | 61.4 |
| 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 | 1,372,954 | (512,055) | 72.8 | 1,885,009 | 1,157,931 | (727,078) | 61.4 |
| 8 - Revenue from other Agencies | | | | | | | | |
| 81000: Governmental Entities | 0 | 8,356 | 8,356 | 100.0 | 0 | 313,131 | 313,131 | 100.0 |
| 82000: Private Foundations Revenue | 1,178,898 | 40,785 | (1,138,113) | 3.5 | 1,165,434 | 35,429 | (1,130,005) | 3.0 |
| 85000: Educational Service Districts | 1,477,978 | 556,381 | (921,598) | 37.6 | 1,477,978 | 812,762 | (665,216) | 55.0 |
| 8 - Revenue from other Agencies | 2,656,876 | 605,522 | (2,051,354) | 22.8 | 2,643,412 | 1,161,322 | (1,482,090) | 43.9 |

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TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account w/% Received
 General Fund As Of: **May 31, 2020**

| <u>State Account</u> <u>District Account</u> | <u>Prior Year</u> <u>Adopted</u> <u>Budget</u> | <u>Prior Year</u> <u>Year to Date</u> <u>Actual</u> | <u>Over Budget</u> <u>(Under)</u> | <u>%</u> <u>Received</u> | <u>Current Year</u> <u>Adopted</u> <u>Budget</u> | <u>Current Year</u> <u>Year to Date</u> <u>Actual</u> | <u>Over Budget</u> <u>(Under)</u> | <u>%</u> <u>Received</u> |
|---|--|---|--------------------------------------|-----------------------------|--|---|--------------------------------------|-----------------------------|
| 9 - Other Financing Sources | | | | | | | | |
| 93000: Sale of Equipment | 0 | 64,610 | 64,610 | 100.0 | 0 | 130,087 | 130,087 | 100.0 |
| 99000: Transfers - Redirection of Apportionment | 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 | 64,610 | (1,935,390) | 3.2 | 2,000,000 | 130,087 | (1,869,913) | 6.5 |
| <u>District Total</u> | <u>466,960,591</u> | <u>352,783,026</u> | <u>(114,177,565)</u> | <u>75.5</u> | <u>472,791,586</u> | <u>338,055,065</u> | <u>(134,736,521)</u> | <u>71.5</u> |

Run Date: July 30, 2020
 Run Time: 10:53 am
 Report ID:TS152.v3

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
 General Fund As Of: **May 31, 2020**

| <u>Program</u> | <u>Adopted Budget</u> | <u>Revised Budget</u> | <u>Current Month</u> | <u>Current Year Year to Date</u> | <u>Encumbrance</u> | <u>Unspent / Unencumbered</u> | <u>Percent Expended</u> |
|---------------------------------------|-----------------------|-----------------------|----------------------|----------------------------------|--------------------|-------------------------------|-------------------------|
| 01: Basic Education | | | | | | | |
| 01000: Basic Education | 194,168,812 | 191,209,435 | 15,578,757 | 145,558,021 | 38,438,123 | 7,213,291 | 96.2 |
| 01007: Basic Education - One Time | 6,838,389 | 6,838,389 | 485,670 | 4,922,863 | 1,464,004 | 451,522 | 93.4 |
| 01011: Basic Education Enrichment | 18,730,276 | 19,019,567 | 1,352,642 | 13,075,677 | 3,010,318 | 2,933,572 | 84.6 |
| 01030: BE Attendance BECCA | 0 | 46,059 | 0 | 10,979 | 43 | 35,037 | 23.9 |
| 01040: BE Building Contributions | 0 | 469,311 | 5,278 | 97,983 | 9,962 | 361,366 | 23.0 |
| 01050: BE Kindergarten Contributions | 0 | 25,957 | 0 | 11,163 | 0 | 14,794 | 43.0 |
| 01065: BE Trans Bilingual Enrichment | 69,209 | 1,910 | 16,862 | 159,903 | 40,134 | (198,127) | 10,473.1 |
| 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 | 20,633 | 184,761 | 50,854 | 2,409 | 99.0 |
| 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 | 229,596 | 1,942,204 | 417,016 | 29,763 | 98.8 |
| 01280: BE HS Graduation | 51,000 | 51,000 | 1,751 | 6,703 | 27,068 | 17,229 | 66.2 |
| 01281: BE HS Graduation Enrichment | 27,000 | 27,000 | 0 | 0 | 0 | 27,000 | 0.0 |
| 01310: BE Para Coverage | 5,000 | 5,000 | 0 | 1,854 | 5,782 | (2,636) | 152.7 |
| 01320: BE Peer Review Pool | 75,000 | 75,000 | 0 | 0 | 0 | 75,000 | 0.0 |
| 01430: BE Instructional | 34,322 | 34,322 | 0 | 14,181 | 774 | 19,367 | 43.6 |
| 01440: BE - Non-Instructional | 172,383 | 172,383 | 6,904 | 70,443 | 16,570 | 85,369 | 50.5 |
| 01470: BE High Needs Support | 0 | 0 | 0 | 9,483 | 0 | (9,483) | 100.0 |
| 01480: BE Strategic Goals/Initiatives | 237,894 | 224,894 | 0 | 27,438 | 0 | 197,456 | 12.2 |
| 01650: BE Special Programs | 0 | 0 | 0 | (6,535) | 0 | 6,535 | 100.0 |
| 01651: BE Special Programs Enrichment | 1,714,669 | 1,714,669 | 89,385 | 833,186 | 290,500 | 590,983 | 65.5 |
| 01657: BE Special Programs - One Time | 236,350 | 286,350 | 9,939 | 150,601 | 25,332 | 110,417 | 61.4 |
| 01660: BE Next Move | 0 | 0 | 0 | 2,019 | 0 | (2,019) | 100.0 |
| 01701: BE OP OT Relief Pool | 95,000 | 123,731 | 0 | 159,489 | 0 | (35,758) | 128.9 |
| 01880: BE Partner Schools | 9,793,699 | 9,853,306 | 868,371 | 7,481,320 | 2,115,348 | 256,637 | 97.4 |
| 01881: BE Partner Schools Enrichment | 941,587 | 941,587 | 67,265 | 587,050 | 176,104 | 178,433 | 81.0 |
| 01901: BE Running Start | 2,368,467 | 2,700,215 | 28,103 | 1,619,389 | 737,611 | 343,215 | 87.3 |
| 01905: BE Int'l Baccalaureate | 713,422 | 696,718 | 45,619 | 499,292 | 112,809 | 84,616 | 87.9 |
| 01915: BE Bargained Enhancement 5-10 | 1,360,548 | 1,360,548 | 913 | 65,767 | 9,453 | 1,285,328 | 5.5 |
| 01940: BE MS Athletic Reserve | 0 | 340,219 | 0 | 0 | 0 | 340,219 | 0.0 |
| 01990: BE Curriculum & Instruction | 4,068,238 | 4,068,737 | 39,224 | 1,067,011 | 109,294 | 2,892,433 | 28.9 |
| 01991: BE Curriculum & Instruction 1x | 3,009,634 | 3,157,799 | 6,000 | 2,897,347 | 100,544 | 159,908 | 94.9 |
| 01993: BE Curriculum & Inst Enrichmen | 0 | 0 | 0 | 1 | 1,379 | (1,380) | 100.0 |
| Total 01: Basic Education | 247,742,825 | 246,476,032 | 18,852,913 | 181,449,596 | 47,159,022 | 17,867,414 | 92.8 |

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TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
 General Fund As Of: **May 31, 2020**

| <u>Program</u> | <u>Adopted Budget</u> | <u>Revised Budget</u> | <u>Current Month</u> | <u>Current Year Year to Date</u> | <u>Encumbrance</u> | <u>Unspent / Unencumbered</u> | <u>Percent Expended</u> |
|---|-----------------------|-----------------------|----------------------|----------------------------------|--------------------|-------------------------------|-------------------------|
| 02: Basic Education - ALE | | | | | | | |
| 02000: BE Alternative Learning Exp | 350,840 | 539,565 | 60,744 | 468,830 | 178,271 | (107,536) | 119.9 |
| Total 02: Basic Education - ALE | 350,840 | 539,565 | 60,744 | 468,830 | 178,271 | (107,536) | 119.9 |
| 03: Basic Education-1418 Open | | | | | | | |
| 03000: Basic Ed - 1418 Open Doors | 2,913,774 | 2,967,550 | 388,845 | 1,821,017 | 1,036,322 | 110,211 | 96.3 |
| Total 03: Basic Education-1418 Open | 2,913,774 | 2,967,550 | 388,845 | 1,821,017 | 1,036,322 | 110,211 | 96.3 |
| 21: Special Education, State | | | | | | | |
| 21000: Special Education - State | 49,828,810 | 45,627,987 | 1,731,212 | 27,825,963 | 4,385,259 | 13,416,764 | 70.6 |
| 21011: Special Education Enrichment | 5,000,000 | 5,000,000 | 351,823 | 3,334,736 | 1,202,222 | 463,042 | 90.7 |
| 21510: SPED - PreSchool | 0 | 4,136,093 | 274,383 | 2,407,205 | 664,375 | 1,064,513 | 74.3 |
| 21560: SPED - State Safety Net | 1,403,252 | 1,403,252 | 0 | 551,999 | 0 | 851,253 | 39.3 |
| 21600: Special Ed State - Elem. Ed. | 0 | 0 | 1,357,553 | 5,394,424 | 3,277,222 | (8,671,646) | 100.0 |
| 21660: SPED State Safety Net Elem Ed | 0 | 0 | 24,998 | 101,642 | 59,500 | (161,142) | 100.0 |
| 21700: Special Ed State - Sec. Ed. | 0 | 0 | 671,497 | 2,673,737 | 1,649,272 | (4,323,009) | 100.0 |
| 21720: SPED - District Settlement | 8,000 | 8,000 | 0 | 0 | 0 | 8,000 | 0.0 |
| 21760: SPED State Safety Net Sec. Ed | 0 | 0 | 81,472 | 340,544 | 193,852 | (534,396) | 100.0 |
| 21800: Special Ed State - CBT | 0 | 0 | 67,353 | 272,982 | 165,468 | (438,450) | 100.0 |
| 21900: SPED Work Training | 0 | 2,237 | 0 | 0 | 0 | 2,237 | 0.0 |
| Total 21: Special Education, State | 56,240,062 | 56,177,569 | 4,560,290 | 42,903,231 | 11,597,171 | 1,677,167 | 97.0 |
| 22: SPED Infants & Tod - State | | | | | | | |
| 22000: SPED Infants & Toddlers-State | 2,251,585 | 2,198,065 | 240,511 | 984,305 | 1,217,208 | (3,448) | 100.2 |
| Total 22: SPED Infants & Tod - State | 2,251,585 | 2,198,065 | 240,511 | 984,305 | 1,217,208 | (3,448) | 100.2 |
| 24: Special Education, Federal | | | | | | | |
| 24500: SPED IDEAB Flow Thru 19-20 | 6,271,899 | 6,272,381 | 0 | 2,563,962 | 24 | 3,708,395 | 40.9 |
| 24509: SPED IDEAB Flow Thru 18-19 | 0 | 0 | 0 | 47,498 | 116 | (47,613) | 100.0 |
| 24510: SPED IDEAB Preschool 19-20 | 220,154 | 220,154 | 18,868 | 173,188 | 44,879 | 2,087 | 99.1 |
| 24519: SPED IDEAB Preschool 18-19 | 0 | 0 | 0 | 1,557 | 0 | (1,557) | 100.0 |
| 24560: SPED Safety Net 19-20 | 796,748 | 796,748 | 0 | 184,053 | 0 | 612,695 | 23.1 |
| 24569: SPED Safety Net 18-19 | 0 | 0 | 0 | 85,336 | 0 | (85,336) | 100.0 |
| 24660: SPED Safety Net - Elem. Ed. | 0 | 0 | 23,861 | 94,049 | 57,225 | (151,274) | 100.0 |
| 24700: SPED IDEAB Flow Thru - Sec Ed | 0 | 0 | 507,905 | 2,037,770 | 1,216,243 | (3,254,013) | 100.0 |
| 24760: SPED Safety Net - Secondary Ed | 0 | 0 | 18,436 | 73,789 | 43,962 | (117,750) | 100.0 |
| 24860: SPED Safety Net - CBT | 0 | 0 | 11,006 | 43,796 | 26,294 | (70,090) | 100.0 |
| Total 24: Special Education, Federal | 7,288,801 | 7,289,283 | 580,076 | 5,304,999 | 1,388,742 | 595,543 | 91.8 |
| 31: Career & Tech Ed, State | | | | | | | |

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TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
 General Fund As Of: **May 31, 2020**

| <u>Program</u> | <u>Adopted Budget</u> | <u>Revised Budget</u> | <u>Current Month</u> | <u>Current Year Year to Date</u> | <u>Encumbrance</u> | <u>Unspent / Unencumbered</u> | <u>Percent Expended</u> |
|--|-----------------------|-----------------------|----------------------|----------------------------------|--------------------|-------------------------------|-------------------------|
| 31: Career & Tech Ed, State | | | | | | | |
| 31000: CTE Technical Support | 170,126 | 170,126 | 7,941 | 52,189 | 18,957 | 98,981 | 41.8 |
| 31011: CTE Support - Enrichment | 38,095 | 38,095 | 0 | 0 | 0 | 38,095 | 0.0 |
| 31200: CTE JROTC | 553,813 | 553,813 | 46,910 | 447,891 | 131,534 | (25,611) | 104.6 |
| 31510: CTE Administration | 2,948,199 | 3,191,404 | 282,718 | 1,618,685 | 430,371 | 1,142,348 | 64.2 |
| 31600: CTE Agriculture & Science | 512,255 | 512,255 | 38,593 | 360,336 | 104,446 | 47,473 | 90.7 |
| 31605: CTE Lincoln Tree Farm Harvest | 0 | 0 | 3,010 | 19,426 | 82,816 | (102,241) | 100.0 |
| 31610: CTE Business Education | 1,517,915 | 1,517,915 | 159,327 | 1,227,675 | 324,305 | (34,065) | 102.2 |
| 31620: CTE Marketing Education | 288,223 | 288,223 | 24,177 | 223,682 | 56,483 | 8,059 | 97.2 |
| 31630: CTE Diversified Occupations | 779,032 | 779,032 | 62,505 | 639,592 | 148,017 | (8,576) | 101.1 |
| 31640: CTE Trade & Industry | 1,925,917 | 1,926,917 | 156,080 | 1,537,684 | 510,387 | (121,154) | 106.3 |
| 31650: CTE Family & Consumer Science | 1,222,362 | 1,222,362 | 99,345 | 984,387 | 319,758 | (81,783) | 106.7 |
| 31660: CTE Next Move | 211,464 | 211,464 | 16,760 | 147,169 | 39,719 | 24,576 | 88.4 |
| 31670: CTE Technology | 825,623 | 893,510 | 70,076 | 697,139 | 197,795 | (1,424) | 100.2 |
| 31680: CTE Health Occupations | 698,953 | 698,953 | 65,223 | 589,500 | 270,237 | (160,784) | 123.0 |
| 31710: CTE Career Guidance | 359,766 | 359,766 | 29,045 | 252,741 | 65,880 | 41,144 | 88.6 |
| 31880: CTE Partner School | 1,567,664 | 1,567,664 | 127,871 | 1,173,180 | 304,571 | 89,913 | 94.3 |
| 31901: CTE Running Start | 129,750 | 152,141 | 15,191 | 93,252 | 145,144 | (86,256) | 156.7 |
| 31902: CTE Open Doors | 181,879 | 128,510 | 17,562 | 107,985 | 73,815 | (53,290) | 141.5 |
| Total 31: Career & Tech Ed, State | 13,931,036 | 14,212,150 | 1,222,333 | 10,172,511 | 3,224,235 | 815,404 | 94.3 |
| 34: Middle School CTE | | | | | | | |
| 34500: CTE Middle School | 2,734,290 | 3,020,330 | 235,825 | 2,101,212 | 613,139 | 305,979 | 89.9 |
| Total 34: Middle School CTE | 2,734,290 | 3,020,330 | 235,825 | 2,101,212 | 613,139 | 305,979 | 89.9 |
| 38: Career & Tech Ed, Federal | | | | | | | |
| 38500: CTE Perkins Grant 19-20 | 244,318 | 244,318 | 10,379 | 183,144 | 41,616 | 19,558 | 92.0 |
| Total 38: Career & Tech Ed, Federal | 244,318 | 244,318 | 10,379 | 183,144 | 41,616 | 19,558 | 92.0 |
| 51: Disadvantaged, Federal | | | | | | | |
| 51200: OSSI Targeted/Comprehensive | 483,780 | 483,687 | 144,479 | 348,180 | 35,963 | 99,545 | 79.4 |
| 51209: OSSI Targeted/Comprehensive | 0 | 0 | 0 | (92) | 0 | 92 | 100.0 |
| 51409: T1 SIG Cohort III Yr 5 18-19 | 0 | 0 | 0 | 28,829 | 400 | (29,229) | 100.0 |
| 51500: T1-A Disadvantaged 19-20 | 9,897,779 | 10,009,596 | 773,800 | 7,147,265 | 1,884,568 | 977,763 | 90.2 |
| 51509: T1-A Disadvantaged 18-19 | 0 | 0 | 6 | 96,271 | 0 | (96,271) | 100.0 |
| 51520: ESEA Distinguished Sch. Award | 0 | 10,000 | 0 | 0 | 0 | 10,000 | 0.0 |
| 51530: T10-C Homeless Ed 19-20 | 52,172 | 52,173 | 4,151 | 32,137 | 9,690 | 10,345 | 80.2 |
| 51539: T10-C Homeless Ed 18-19 | 0 | 0 | 0 | 367 | 0 | (367) | 100.0 |

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TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
 General Fund As Of: **May 31, 2020**

| <u>Program</u> | <u>Adopted Budget</u> | <u>Revised Budget</u> | <u>Current Month</u> | <u>Current Year Year to Date</u> | <u>Encumbrance</u> | <u>Unspent / Unencumbered</u> | <u>Percent Expended</u> |
|---|-----------------------|-----------------------|----------------------|----------------------------------|--------------------|-------------------------------|-------------------------|
| 51: Disadvantaged, Federal | | | | | | | |
| 51600: T1-D Neglect & Delinqnt 19-20 | 98,234 | 89,686 | 6,774 | 65,169 | 16,296 | 8,221 | 90.8 |
| Total 51: Disadvantaged, Federal | 10,531,965 | 10,645,142 | 929,210 | 7,718,126 | 1,946,917 | 980,099 | 90.8 |
| 52: School Improvement, Federa | | | | | | | |
| 52420: Title IV - Part A | 671,421 | 754,175 | 46,288 | 446,411 | 144,224 | 163,540 | 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 | 1,011,915 | 83,527 | 807,434 | 203,443 | 1,039 | 99.9 |
| Total 52: School Improvement, Federa | 1,680,842 | 1,766,090 | 129,815 | 1,261,796 | 347,667 | 156,627 | 91.1 |
| 55: Learning Assistance Prog, | | | | | | | |
| 55500: Learning Assistance Program | 9,289,559 | 9,573,109 | 673,631 | 6,108,142 | 1,647,662 | 1,817,306 | 81.0 |
| 55501: Learning Assistance Co-Teach | 1,109,919 | 1,109,919 | 92,553 | 841,897 | 222,441 | 45,581 | 95.9 |
| 55520: LAP High Poverty | 4,173,520 | 4,677,000 | 235,687 | 2,505,389 | 561,395 | 1,610,215 | 65.6 |
| 55521: LAP High Poverty Co-Teach | 1,085,267 | 1,085,267 | 89,345 | 826,629 | 216,714 | 41,924 | 96.1 |
| Total 55: Learning Assistance Prog, | 15,658,265 | 16,445,295 | 1,091,216 | 10,282,056 | 2,648,212 | 3,515,027 | 78.6 |
| 56: State Institutions, Ctrs & | | | | | | | |
| 56510: Remann Hall | 402,021 | 402,021 | 26,868 | 266,746 | 66,131 | 69,143 | 82.8 |
| Total 56: State Institutions, Ctrs & | 402,021 | 402,021 | 26,868 | 266,746 | 66,131 | 69,143 | 82.8 |
| 57: NegleCTEd & Delinquent | | | | | | | |
| 57510: T1-D Neglect/Delinquent 19-20 | 125,382 | 179,636 | 10,991 | 100,952 | 32,443 | 46,241 | 74.3 |
| 57519: T1-D Neglect/Delinquent 18-19 | 0 | 0 | 0 | 1,095 | 0 | (1,095) | 100.0 |
| Total 57: NegleCTEd & Delinquent | 125,382 | 179,636 | 10,991 | 102,047 | 32,443 | 45,146 | 74.9 |
| 58: Special & Pilot Programs | | | | | | | |
| 58020: Collection of Evidence | 25,000 | 58,603 | 0 | 6,060 | 0 | 52,543 | 10.3 |
| 58079: Certification Bonus | 2,219,433 | 2,219,433 | 0 | 0 | 19,636 | 2,199,797 | 0.9 |
| 58160: Homeless Student Stability 20 | 75,887 | 0 | 0 | 0 | 0 | 0 | 100.0 |
| 58169: Homeless Student Stability 19 | 0 | 0 | 0 | 369 | 0 | (369) | 100.0 |
| 58220: IB Test Fee Program | 0 | 5,831 | 0 | 0 | 0 | 5,831 | 0.0 |
| 58250: Computer Science and Education | 0 | 10,561 | 0 | 0 | 9,591 | 970 | 90.8 |
| 58260: WaKIDS Training | 0 | 9,010 | 0 | 8,499 | 0 | 511 | 94.3 |
| 58280: High Demand Career & Tech Ed. | 0 | 15,000 | 0 | 0 | 17,371 | (2,371) | 115.8 |
| 58290: Media Literacy Grants | 0 | 4,673 | 0 | 0 | 0 | 4,673 | 0.0 |
| 58310: Beg Ed Support Team 19-20 | 0 | 291,207 | 31,057 | 177,235 | 116,456 | (2,484) | 100.9 |
| 58319: Beg Ed Support Team 18-19 | 0 | 0 | 0 | 1,389 | 0 | (1,389) | 100.0 |
| 58320: STEM Lighthouse Schools | 0 | 18,692 | 6,178 | 6,178 | 10,068 | 2,446 | 86.9 |
| 58330: Aerospace & Adv. Manufacturing | 0 | 37,384 | 0 | 0 | 34,810 | 2,574 | 93.1 |

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 Run Time: 10:53 am
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TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
 General Fund As Of: **May 31, 2020**

| <u>Program</u> | <u>Adopted Budget</u> | <u>Revised Budget</u> | <u>Current Month</u> | <u>Current Year Year to Date</u> | <u>Encumbrance</u> | <u>Unspent / Unencumbered</u> | <u>Percent Expended</u> |
|---|-----------------------|-----------------------|----------------------|----------------------------------|--------------------|-------------------------------|-------------------------|
| 58: Special & Pilot Programs | | | | | | | |
| 58350: K-12 Dual Language Grant Progr | 0 | 28,038 | 0 | 15,017 | 9,216 | 3,805 | 86.4 |
| 58360: Construction Program-CORE PLUS | 0 | 9,346 | 0 | 0 | 6,447 | 2,899 | 69.0 |
| 58370: Open Educational Resource Proj | 0 | 11,683 | 0 | 0 | 0 | 11,683 | 0.0 |
| 58650: Admin Intern Program 19-20 | 0 | 17,120 | 0 | 7,122 | 0 | 9,998 | 41.6 |
| 58660: Recruiting Wash Teachers 19-20 | 0 | 21,250 | 3,448 | 13,050 | 353 | 7,847 | 63.1 |
| 58670: WA 1st Robotics Competition 20 | 0 | 18,692 | 0 | 6,286 | 11,449 | 957 | 94.9 |
| 58690: WA FIRST- FIRST Tech Challenge | 0 | 16,824 | 2,638 | 6,036 | 10,248 | 540 | 96.8 |
| 58720: Advanced Placement Computer 20 | 0 | 7,477 | 2,078 | 2,108 | 3,183 | 2,186 | 70.8 |
| 58730: OSSI District Grant | 0 | 299,066 | 133,909 | 220,304 | 162,803 | (84,041) | 128.1 |
| 58750: OSSI Targeted/Comprehensive | 54,205 | 54,207 | 10,863 | 25,215 | 0 | 28,992 | 46.5 |
| 58759: OSSI Targeted/Comprehensive | 0 | 0 | 0 | (5) | 0 | 5 | 100.0 |
| 58770: TPEP Teacher Training 19-20 | 0 | 109,415 | 17,493 | 72,333 | 24,193 | 12,889 | 88.2 |
| Total 58: Special & Pilot Programs | 2,374,525 | 3,263,512 | 207,664 | 567,195 | 435,823 | 2,260,493 | 30.7 |
| 61: Head Start, Federal | | | | | | | |
| 61510: Head Start Regular 19-20 | 5,501,094 | 5,598,463 | 419,180 | 2,784,374 | 1,212,973 | 1,601,116 | 71.4 |
| 61520: Head Start Training 19-20 | 66,130 | 66,130 | (2,873) | 14,792 | 684 | 50,654 | 23.4 |
| 61549: Head Start Extension - Regular | 0 | 1,625,682 | 38,630 | 1,586,868 | 28,859 | 9,955 | 99.4 |
| 61559: Head Start Extension-Training | 0 | 22,043 | 0 | 17,954 | 0 | 4,089 | 81.4 |
| Total 61: Head Start, Federal | 5,567,224 | 7,312,318 | 454,937 | 4,403,988 | 1,242,516 | 1,665,814 | 77.2 |
| 64: Limited English Proficienc | | | | | | | |
| 64500: Limited English 19-20 | 387,646 | 406,792 | 23,944 | 306,989 | 62,437 | 37,366 | 90.8 |
| Total 64: Limited English Proficienc | 387,646 | 406,792 | 23,944 | 306,989 | 62,437 | 37,366 | 90.8 |
| 65: Transitional Bilingual, St | | | | | | | |
| 01065: BE Trans Bilingual Enrichment | 2,434,153 | 2,481,497 | 187,425 | 1,678,377 | 463,117 | 340,004 | 86.3 |
| 65000: Transitional Bilingual | 4,328,038 | 4,640,413 | 301,043 | 2,910,282 | 752,373 | 977,758 | 78.9 |
| Total 65: Transitional Bilingual, St | 6,762,191 | 7,121,910 | 488,468 | 4,588,659 | 1,215,490 | 1,317,762 | 81.5 |
| 68: Indian Education, Federal | | | | | | | |
| 68011: Indian Education Enrichment | 133,825 | 133,825 | 9,068 | 90,460 | 25,740 | 17,625 | 86.8 |
| 68500: Indian Education 19-20 | 174,677 | 161,414 | 15,478 | 143,594 | 29,023 | (11,203) | 106.9 |
| 68501: Indian Education 20-21 | 0 | 0 | 0 | 0 | 10,755 | (10,755) | 100.0 |
| 68509: Indian Education 18-19 | 0 | 0 | 38 | 38 | 0 | (38) | 100.0 |
| Total 68: Indian Education, Federal | 308,502 | 295,239 | 24,585 | 234,092 | 65,518 | (4,371) | 101.5 |
| 69: Other Compensatory Program | | | | | | | |
| 69100: SPED Reimburseable | 28,516 | 28,516 | 1,978 | 17,643 | (6,026) | 16,899 | 40.7 |

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 Run Time: 10:53 am
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TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
 General Fund As Of: **May 31, 2020**

| <u>Program</u> | <u>Adopted Budget</u> | <u>Revised Budget</u> | <u>Current Month</u> | <u>Current Year Year to Date</u> | <u>Encumbrance</u> | <u>Unspent / Unencumbered</u> | <u>Percent Expended</u> |
|---|-----------------------|-----------------------|----------------------|----------------------------------|--------------------|-------------------------------|-------------------------|
| 69: Other Compensatory Program | | | | | | | |
| 69200: District Conferences | 0 | 14,535 | 0 | 0 | 0 | 14,535 | 0.0 |
| Total 69: Other Compensatory Program | 28,516 | 43,051 | 1,978 | 17,643 | (6,026) | 31,434 | 27.0 |
| 73: Summer School | | | | | | | |
| 73010: Summer School - Buildings | 0 | 4,213 | 0 | 4,389 | 0 | (176) | 104.2 |
| 73880: Summer School - Partner School | 64,906 | 18,774 | 0 | 0 | 333 | 18,441 | 1.8 |
| Total 73: Summer School | 64,906 | 22,987 | 0 | 4,389 | 333 | 18,265 | 20.5 |
| 74: Highly Capable, State | | | | | | | |
| 74000: Highly Capable | 736,154 | 741,879 | 24,052 | 336,979 | 73,941 | 330,959 | 55.4 |
| Total 74: Highly Capable, State | 736,154 | 741,879 | 24,052 | 336,979 | 73,941 | 330,959 | 55.4 |
| 79: Other Instructional Pgms | | | | | | | |
| 79000: Other Instructional Programs | 7,966,075 | 2,589,303 | 0 | 0 | 0 | 2,589,303 | 0.0 |
| 79010: Tuition Based Preschool | 612,000 | 612,000 | 43,610 | 411,659 | 105,995 | 94,347 | 84.6 |
| 79039: Dream Factory Learning Center | 0 | 6,398 | 0 | 1,733 | 0 | 4,665 | 27.1 |
| 79040: Head Start Contributions | 0 | 161 | 0 | 0 | 0 | 161 | 0.0 |
| 79100: Early Childhood Ed 19-20 | 1,455,640 | 1,448,179 | 139,819 | 1,059,889 | 329,857 | 58,433 | 96.0 |
| 79128: Whole Kids Foundation | 0 | 911 | 0 | 749 | 0 | 162 | 82.3 |
| 79149: Project Lead the Way Gateway | 0 | 11,239 | 0 | 12,022 | 0 | (783) | 107.0 |
| 79160: Truancy Support | 48,000 | 48,000 | 0 | 0 | 0 | 48,000 | 0.0 |
| 79180: Wallace Foundation 19-20 | 965,434 | 1,194,856 | 98,760 | 699,286 | 247,834 | 247,736 | 79.3 |
| 79189: Wallace Foundation 18-19 | 0 | 0 | 0 | 0 | 26,071 | (26,071) | 100.0 |
| 79200: JROTC - Army 19-20 | 192,122 | 192,122 | 18,639 | 166,024 | 44,542 | (18,444) | 109.6 |
| 79209: JROTC - Army 18-19 | 0 | 0 | 0 | 915 | 0 | (915) | 100.0 |
| 79220: Refugee Impact 09-10 | 12,000 | 0 | 0 | 0 | 0 | 0 | 100.0 |
| 79240: Kaiser Wellbeing | 0 | 19,006 | 0 | 10,277 | 1,264 | 7,465 | 60.7 |
| 79259: Rockefeller Philanthropy Advis | 0 | 3,121 | 0 | 0 | 0 | 3,121 | 0.0 |
| 79260: JROTC - Navy 19-20 | 83,966 | 83,966 | 7,113 | 66,990 | 16,072 | 904 | 98.9 |
| 79269: JROTC - Navy 18-19 | 0 | 0 | 0 | 915 | 0 | (915) | 100.0 |
| 79270: JROTC - Navy Start Up | 0 | 1,459 | 459 | 900 | 0 | 559 | 61.7 |
| 79310: SPED Community Preschool | 2,618,221 | 2,618,221 | 216,518 | 1,912,824 | 529,773 | 175,624 | 93.3 |
| 79320: Dart Foundation CORE | 0 | 1,571 | 0 | 0 | 2,000 | (429) | 127.3 |
| 79330: City of Tacoma Mini Grants 20 | 0 | 17,753 | 0 | 10,976 | 440 | 6,338 | 64.3 |
| 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 | 1,850 | 13,330 | 1,662 | 5,007 | 75.0 |

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TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
 General Fund As Of: **May 31, 2020**

| <u>Program</u> | <u>Adopted Budget</u> | <u>Revised Budget</u> | <u>Current Month</u> | <u>Current Year Year to Date</u> | <u>Encumbrance</u> | <u>Unspent / Unencumbered</u> | <u>Percent Expended</u> |
|---|-----------------------|-----------------------|----------------------|----------------------------------|--------------------|-------------------------------|-------------------------|
| 79: Other Instructional Pgms | | | | | | | |
| 79379: Stuart Foundation Grant 18-19 | 200,000 | 200,000 | 0 | 10,640 | 189,360 | 0 | 100.0 |
| 79380: ECEAP USDA Meals/Snacks 19-20 | 22,338 | 0 | 0 | 0 | 0 | 0 | 100.0 |
| 79399: City of Tacoma - CBT | 0 | 336,084 | 3,333 | 44,772 | 30,600 | 260,712 | 22.4 |
| 79409: City of Tacoma-Restor. Justice | 0 | 237,307 | 16,000 | 53,568 | 30,108 | 153,630 | 35.3 |
| 79419: City of Tacoma - SSGRIN | 0 | 261,917 | 0 | 100,636 | 28,000 | 133,281 | 49.1 |
| 79420: Old Town Music Society Fund K8 | 0 | 7,534 | 0 | 0 | 0 | 7,534 | 0.0 |
| 79447: WA STEM-NGA WBL Lab | 0 | 2,932 | 0 | 0 | 0 | 2,932 | 0.0 |
| 79480: WMEA Music Matters | 0 | 6,000 | 0 | 1,663 | 0 | 4,337 | 27.7 |
| 79500: JROTC - Air Force 19-20 | 85,775 | 85,775 | 7,478 | 66,855 | 17,597 | 1,323 | 98.5 |
| 79509: JROTC - Air Force 18-19 | 0 | 0 | 0 | 915 | 0 | (915) | 100.0 |
| 79530: JROTC - Marines 19-20 | 102,218 | 102,218 | 8,745 | 79,310 | 20,867 | 2,041 | 98.0 |
| 79539: JROTC - Marines 18-19 | 0 | 0 | 0 | 915 | 0 | (915) | 100.0 |
| 79560: Old Town Music Society Fund HS | 0 | 3,766 | 0 | 0 | 0 | 3,766 | 0.0 |
| 79580: Curriculum Fundraising | 0 | 588,675 | 6,274 | 336,474 | 32,872 | 219,328 | 62.7 |
| 79585: International Exchange Program | 116,646 | 116,646 | 9,438 | 87,257 | 22,670 | 6,719 | 94.2 |
| 79590: Read To Me (formerly Werlin) | 42,247 | 42,247 | 0 | 16,200 | 10,800 | 15,247 | 63.9 |
| 79679: College Spark Washington Yr 2 | 0 | 35,619 | 0 | 11,493 | 0 | 24,126 | 32.3 |
| 79693: Lincoln Ctr Gates Grant | 0 | 13,655 | 0 | 0 | 0 | 13,655 | 0.0 |
| 79720: Windows of Hope PUSH | 0 | 30,000 | 0 | 30,000 | 0 | 0 | 100.0 |
| 79733: Lincoln Ctr Extended Day Supp. | 0 | 6,876 | 0 | 172 | 0 | 6,704 | 2.5 |
| 79754: Greater Tacoma Community Fdtn | 0 | 30,380 | 0 | 5,752 | 0 | 24,628 | 18.9 |
| 79755: Foundation for Tacoma Students | 0 | 42,343 | 500 | 12,478 | 50 | 29,815 | 29.6 |
| 79790: GRADS-Teens Parent Enhance | 0 | 7,157 | 0 | 943 | 2,750 | 3,464 | 51.6 |
| 79850: Arts Collaboration | 31,425 | 31,425 | 40 | 9,282 | 4,695 | 17,449 | 44.5 |
| 79899: Partners in Science Suppl Prog | 0 | 6,563 | 0 | 914 | 1,566 | 4,083 | 37.8 |
| 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 |
| 79989: College in the High School-TCC | 0 | 0 | 0 | 0 | 14,682 | (14,682) | 100.0 |
| Total 79: Other Instructional Pgms | 14,554,107 | 11,087,779 | 578,576 | 5,238,685 | 1,712,129 | 4,136,965 | 62.7 |
| 88: Child Care | | | | | | | |
| 88101: Early Childhood Ed 20-21 | 0 | 0 | 0 | 0 | 6,335 | (6,335) | 100.0 |
| 88211: Transportation PreSchool | 0 | 30,000 | 0 | 10,656 | 0 | 19,344 | 35.5 |
| Total 88: Child Care | 0 | 30,000 | 0 | 10,656 | 6,335 | 13,010 | 56.6 |
| 89: Community Services | | | | | | | |

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 Run Time: 10:53 am
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TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
 General Fund As Of: **May 31, 2020**

| <u>Program</u> | <u>Adopted Budget</u> | <u>Revised Budget</u> | <u>Current Month</u> | <u>Current Year Year to Date</u> | <u>Encumbrance</u> | <u>Unspent / Unencumbered</u> | <u>Percent Expended</u> |
|--|-----------------------|-----------------------|----------------------|----------------------------------|--------------------|-------------------------------|-------------------------|
| 89: Community Services | | | | | | | |
| 89010: Facility Use | 177,250 | 177,250 | 0 | 155,004 | (187) | 22,433 | 87.3 |
| 89020: Facility Use - Fields | 7,350 | 7,350 | 0 | 3,805 | 0 | 3,545 | 51.8 |
| 89030: Facility Use - Swim Pools | 7,100 | 7,100 | 0 | 4,753 | 0 | 2,347 | 66.9 |
| 89040: Facility Use - Stadiums | 31,000 | 31,000 | 0 | 10,981 | 0 | 20,019 | 35.4 |
| 89050: Facility Use - Theaters | 157,000 | 157,000 | 0 | 94,135 | 361 | 62,504 | 60.2 |
| 89060: Facility Use - Other | 42,000 | 42,000 | 0 | 14,762 | 0 | 27,238 | 35.1 |
| 89150: Summer Nutrition Svcs | 117,000 | 117,000 | 0 | 0 | 0 | 117,000 | 0.0 |
| 89160: Community Partnerships | 389,048 | 389,048 | 34,911 | 248,158 | 71,103 | 69,787 | 82.1 |
| Total 89: Community Services | 927,748 | 927,748 | 34,911 | 531,598 | 71,276 | 324,874 | 65.0 |
| 97: District-Wide Support | | | | | | | |
| 97000: District-Wide Support | 39,483,654 | 40,656,892 | 2,750,681 | 30,712,999 | 9,972,649 | (28,757) | 100.1 |
| 97011: District-Wide Support Enrichme | 19,137,840 | 19,187,231 | 1,393,483 | 12,673,314 | 3,463,320 | 3,050,597 | 84.1 |
| 97090: DWS Tech General Admin | 2,000,000 | 2,000,000 | 39,020 | 2,731,459 | 820,704 | (1,552,163) | 177.6 |
| 97093: DWS Tech Util/Net | 173,612 | 173,612 | 24,605 | 330,429 | 54,560 | (211,377) | 221.8 |
| 97580: DWS Security | 1,394,921 | 1,404,921 | 95,083 | 830,578 | 379,485 | 194,858 | 86.1 |
| 97880: DWS Partner School | 30,992 | 30,992 | 0 | 16,531 | 0 | 14,461 | 53.3 |
| Total 97: District-Wide Support | 62,221,019 | 63,453,648 | 4,302,872 | 47,295,309 | 14,690,718 | 1,467,620 | 97.7 |
| 98: Nutrition Svcs | | | | | | | |
| 98000: Nutrition Services | 11,367,558 | 11,367,558 | 1,361,574 | 11,917,472 | 3,907,708 | (4,457,622) | 139.2 |
| 98011: Nutrition Services Enrichment | 486,292 | 486,292 | 21,620 | 160,906 | 56,609 | 268,777 | 44.7 |
| 98030: Nutrition Svcs - Summer | 0 | 0 | 0 | (89) | 835,743 | (835,654) | 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 | 1,383,194 | 12,078,289 | 4,809,020 | (5,033,459) | 142.5 |
| 99: Pupil Transportation | | | | | | | |
| 99000: Pupil Transportation | 14,615,054 | 13,417,916 | 503,913 | 13,621,982 | 3,361,249 | (3,565,314) | 126.6 |
| 99011: Pupil Transportation Enrichmen | 100,000 | 100,000 | 0 | 0 | 0 | 100,000 | 0.0 |
| 99110: Transportation - Ex Curr | 330,000 | 330,000 | 35,314 | 364,385 | 131,933 | (166,318) | 150.4 |
| 99120: Transportation - Field Trips | (946,643) | (990,870) | 0 | (347,475) | 0 | (643,395) | 35.1 |
| Total 99: Pupil Transportation | 14,098,411 | 12,857,046 | 539,227 | 13,638,891 | 3,493,181 | (4,275,027) | 133.3 |
| District Total | 481,980,805 | 481,980,805 | 36,404,425 | 354,272,980 | 99,369,785 | 28,338,040 | 94.1 |

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: July 30, 2020
 Run Time: 10:54 am
 Report ID: TS161.v6

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
 Associated Student Body Fund As Of: **May 31, 2020**



| | Current Year <u>Adopted</u> <u>Budget</u> | Current Year Year to Date <u>Actual</u> | Under Budget <u>(Over)</u> | % Current Year_ <u>Budget</u> | % Prior Year_ <u>Budget</u> |
|---|---|---|-------------------------------|-------------------------------------|-----------------------------------|
| 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 | 412,860 | (801,612) | 34.0 | 53.9 |
| 2 - Athletics | 358,600 | 220,702 | (137,898) | 61.5 | 68.7 |
| 3 - Classes | 547,914 | 121,006 | (426,908) | 22.1 | 43.2 |
| 4 - Clubs | 2,112,195 | 343,821 | (1,768,374) | 16.3 | 27.6 |
| 6 - Private Money | 112,000 | 4,286 | (107,714) | 3.8 | 6.7 |
| Total Revenue | 4,345,181 | 1,102,675 | (3,242,506) | 25.4 | 40.2 |
| Total Resources Available | 6,106,223 | 3,039,488 | (3,066,735) | 49.8 | 64.4 |
| Uses of Resources | | | | | |
| Expenditures | | | | | |
| 1 - General Student Body | 1,280,435 | 381,352 | 899,083 | 29.8 | 39.4 |
| 2 - Athletics | 350,334 | 181,994 | 168,340 | 51.9 | 90.1 |
| 3 - Classes | 445,130 | 91,669 | 353,461 | 20.6 | 33.1 |
| 4 - Clubs | 1,946,296 | 336,043 | 1,610,253 | 17.3 | 24.1 |
| 6 - Private Money | 109,500 | 4,150 | 105,350 | 3.8 | 3.9 |
| Total Expenditures | 4,131,695 | 995,207 | 3,136,488 | 24.1 | 34.9 |
| Total Uses of Resources | 4,131,695 | 995,207 | 3,136,488 | 24.1 | 34.9 |
| Ending Fund Balance | 1,974,528 | 2,044,281 | 69,753 | 103.5 | 136.4 |

Run Date: July 30, 2020

Run Time: 10:54 am

Report ID: TS157.v5

TACOMA SCHOOL DISTRICT NO. 10
ASB Statement Of Revenue and Expenditure by BRC
Associated Student Body Fund May 31, 2020

| <u>BRC</u> | <u>Beginning Balance</u> | <u>Revenues</u> | <u>Expenditures</u> | <u>Adopted Budget Expenditures</u> | <u>Fund Balance w/o Imprest Funds</u> | <u>Imprest Funds</u> | <u>Fund Balance</u> |
|------------------|--------------------------|-----------------|---------------------|------------------------------------|---------------------------------------|----------------------|---------------------|
| 011 Finance | 1,592 | (62) | 0 | 0 | 1,530 | 0 | 1,530 |
| 101 Arlington | 3,316 | 41 | 0 | 0 | 3,357 | 0 | 3,357 |
| 103 Birney | 9,025 | 111 | 60 | 0 | 9,076 | 0 | 9,076 |
| 104 Blix | 1,507 | 17 | 257 | 1,795 | 1,267 | 0 | 1,267 |
| 105 Boze | 14,480 | 5,662 | 7,684 | 26,520 | 12,459 | 0 | 12,459 |
| 107 Browns Pt | 14,268 | 595 | 206 | 44,450 | 14,657 | 0 | 14,657 |
| 109 Bryant | 10,421 | 2,072 | (750) | 19,500 | 13,243 | 0 | 13,243 |
| 110 Crescent Hts | 1,042 | 559 | 509 | 1,000 | 1,092 | 0 | 1,092 |
| 113 DeLong | 6,201 | 7,440 | 4,221 | 21,000 | 9,420 | 0 | 9,420 |
| 115 Downing | 7,133 | 2,877 | 2,006 | 15,050 | 8,004 | 0 | 8,004 |
| 117 Edison | 3,815 | 620 | 0 | 1,000 | 4,435 | 0 | 4,435 |
| 119 Fawcett | 9,697 | 30,593 | 28,557 | 23,410 | 11,732 | 0 | 11,732 |
| 121 Fern Hill | 295 | 4 | 0 | 9,000 | 299 | 0 | 299 |
| 123 Franklin | 1,918 | 25 | 0 | 12,100 | 1,943 | 0 | 1,943 |
| 125 Geiger | 5,521 | 6,742 | 2,978 | 30,775 | 9,285 | 0 | 9,285 |
| 129 Stafford | 0 | 868 | 0 | 0 | 868 | 0 | 868 |
| 133 Jefferson | 3,115 | 41 | 81 | 1,050 | 3,075 | 0 | 3,075 |
| 135 Larchmont | 2,648 | 4,218 | 475 | 8,000 | 6,391 | 0 | 6,391 |
| 137 Lister | 4,485 | 2,012 | 879 | 11,000 | 5,619 | 0 | 5,619 |
| 139 Lowell | 3,835 | 694 | 94 | 1,350 | 4,434 | 0 | 4,434 |
| 143 Lyon | 3,670 | 1,987 | 443 | 2,900 | 5,215 | 0 | 5,215 |
| 147 Manitou Pk | 8,062 | 3,858 | 4,170 | 10,775 | 7,750 | 0 | 7,750 |
| 149 Mann | 581 | 14 | 0 | 6,000 | 594 | 0 | 594 |
| 151 McCarver | 3,530 | 44 | 0 | 9,500 | 3,575 | 0 | 3,575 |
| 157 NE Tacoma | 7,551 | 94 | 389 | 26,700 | 7,255 | 0 | 7,255 |
| 163 Pt Defiance | 744 | 17,928 | 16,500 | 12,100 | 2,172 | 0 | 2,172 |
| 165 Reed | 2,789 | 2,810 | 157 | 1,850 | 5,442 | 0 | 5,442 |
| 169 Roosevelt | 5,268 | 640 | 845 | 6,000 | 5,063 | 0 | 5,063 |
| 175 Sheridan | 770 | 6,850 | 6,504 | 41,300 | 1,117 | 0 | 1,117 |
| 177 Sherman | 5,321 | 16,849 | 15,673 | 17,034 | 6,498 | 0 | 6,498 |
| 179 Stanley | 1,225 | 15 | 0 | 0 | 1,240 | 0 | 1,240 |
| 181 Skyline | 5,725 | 4,020 | 3,041 | 4,675 | 6,704 | 0 | 6,704 |
| 183 Wainwright | 10,731 | 10,258 | 1,257 | 23,500 | 19,733 | 0 | 19,733 |
| 185 Washington | 6,029 | 15,764 | 18,051 | 22,080 | 3,742 | 0 | 3,742 |
| 187 Whitman | 5,352 | (692) | 35 | 1,525 | 4,625 | 0 | 4,625 |
| 189 Whittier | 2,071 | 26 | 0 | 2,000 | 2,097 | 0 | 2,097 |
| 200 Giadrone | 30,473 | 20,796 | 10,233 | 93,135 | 41,036 | 0 | 41,036 |

Run Date: July 30, 2020

Run Time: 10:54 am

Report ID: TS157.v5

TACOMA SCHOOL DISTRICT NO. 10
ASB Statement Of Revenue and Expenditure by BRC
Associated Student Body Fund May 31, 2020

| <u>BRC</u> | <u>Beginning Balance</u> | <u>Revenues</u> | <u>Expenditures</u> | <u>Adopted Budget Expenditures</u> | <u>Fund Balance w/o Imprest Funds</u> | <u>Imprest Funds</u> | <u>Fund Balance</u> |
|----------------------------------|--------------------------|-------------------------|-----------------------|------------------------------------|---------------------------------------|----------------------|-------------------------|
| 202 Baker | 129,668 | 33,136 | 24,661 | 68,490 | 138,142 | 0 | 138,142 |
| 206 Gray | 47,824 | 36,811 | 26,649 | 85,000 | 57,985 | 0 | 57,985 |
| 208 Hunt | 16,967 | 210 | 0 | 0 | 17,177 | 0 | 17,177 |
| 210 Jason Lee | 26,748 | 6,910 | 2,514 | 59,550 | 31,144 | 0 | 31,144 |
| 212 Mason | 62,586 | 13,236 | 46,484 | 104,250 | 29,338 | 0 | 29,338 |
| 216 Meeker | 70,703 | 49,611 | 52,729 | 200,900 | 67,586 | 0 | 67,586 |
| 218 Stewart | 28,191 | 43,663 | 13,336 | 82,600 | 58,518 | 0 | 58,518 |
| 220 Truman | 101,040 | 34,506 | 21,170 | 120,075 | 114,376 | 0 | 114,376 |
| 221 First Creek | 23,132 | 29,205 | 19,498 | 43,300 | 32,839 | 0 | 32,839 |
| 224 Foss | 95,085 | 53,123 | 44,495 | 155,965 | 103,714 | 0 | 103,714 |
| 226 Lincoln | 215,128 | 92,733 | 97,634 | 424,710 | 210,227 | 0 | 210,227 |
| 228 Mt Tahoma | 199,386 | 116,720 | 91,115 | 213,466 | 224,991 | 0 | 224,991 |
| 230 Stadium | 229,913 | 202,829 | 219,876 | 945,713 | 212,866 | 0 | 212,866 |
| 232 Wilson | 355,935 | 132,634 | 130,040 | 773,855 | 358,529 | 0 | 358,529 |
| 234 Oakland | 3,557 | 284 | 630 | 3,285 | 3,211 | 0 | 3,211 |
| 235 IDEA School | 2,881 | 3,078 | 445 | 52,600 | 5,514 | 0 | 5,514 |
| 237 SOTA | 35,461 | 14,521 | 13,099 | 89,555 | 36,883 | 0 | 36,883 |
| 239 Science & Math Institute | 44,929 | 2,021 | 1,735 | 27,980 | 45,216 | 0 | 45,216 |
| 607 Career & Technical Education | 29,397 | 363 | 0 | 28,327 | 29,760 | 0 | 29,760 |
| 617 ASB Athletics & Activities | 129 | 61,232 | 61,740 | 120,000 | (379) | 0 | (379) |
| 734 Young Ambassadors | 13,946 | 9,459 | 2,803 | 24,000 | 20,602 | 0 | 20,602 |
| <u>District Total</u> | <u>1,936,813</u> | <u>1,102,675</u> | <u>995,207</u> | <u>4,131,695</u> | <u>2,044,281</u> | <u>0</u> | <u>2,044,281</u> |

DEBT SERVICE FUND

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

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 May 31, 2020 | | | | | |
| Bonds and Contracts Payable | Beginning Balance | Additions | Reductions | Ending Balance | Amount Due In One Year |
| 2012 Refunding of '03,05,05A UTGO's | \$ 51,590,000 | \$ - | \$ 1,655,000 | \$ 49,935,000 | \$ 5,525,000 |
| 2014 UTGO | 136,600,000 | - | - | 136,600,000 | - |
| 2015 UTGO | 261,045,000 | - | 7,095,000 | 253,950,000 | 14,315,000 |
| 2015 Refunding of 2005 UTGO | 30,485,000 | - | 12,650,000 | 17,835,000 | 17,835,000 |
| Total Bonds Payable | \$ 479,720,000 | \$ - | \$ 21,400,000 | \$ 458,320,000 | \$ 37,675,000 |

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

Run Date: July 30, 2020

Run Time: 10:55 am

Report ID: TS160.v5

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
Debt Service Fund As Of: May 31, 2020

| | <u>Current Year Adopted Budget</u> | <u>Current Year Year to Date Actual</u> | <u>Under Budget (Over)</u> | <u>% Current Year Budget</u> | <u>% Prior Year Budget</u> |
|-------------------------------------|--|---|--------------------------------|--------------------------------------|------------------------------------|
| Resources Available | | | | | |
| Restricted FB | | | | | |
| 830: Restricted for Debt Service | 12,834,298 | 12,094,351 | (739,947) | 94.2 | 134.2 |
| Total Restricted FB | <u>12,834,298</u> | <u>12,094,351</u> | <u>(739,947)</u> | <u>94.2</u> | <u>134.2</u> |
| Total Beginning Fund Balance | <u>12,834,298</u> | <u>12,094,351</u> | <u>(739,947)</u> | <u>94.2</u> | <u>134.2</u> |
| Revenue | | | | | |
| 1 - Local Taxes | 58,825,000 | 53,749,847 | (5,075,153) | 91.4 | 97.4 |
| 2 - Local Non-Tax | 239,000 | 125,286 | (113,714) | 52.4 | 356.3 |
| Total Revenue | <u>59,064,000</u> | <u>53,875,133</u> | <u>(5,188,867)</u> | <u>91.2</u> | <u>97.7</u> |
| Total Resources Available | <u>71,898,298</u> | <u>65,969,484</u> | <u>(5,928,814)</u> | <u>91.8</u> | <u>102.2</u> |
| Uses of Resources | | | | | |
| Expenditures | | | | | |
| 728: Principal Payments | 34,210,000 | 21,400,000 | 12,810,000 | 62.6 | 60.2 |
| 730: Interest Payments | 23,106,738 | 11,816,731 | 11,290,007 | 51.1 | 51.0 |
| Total Expenditures | <u>57,316,738</u> | <u>33,216,731</u> | <u>24,100,007</u> | <u>58.0</u> | <u>55.4</u> |
| Total Uses of Resources | <u>57,316,738</u> | <u>33,216,731</u> | <u>24,100,007</u> | <u>58.0</u> | <u>55.4</u> |
| Ending Fund Balance | <u><u>14,581,560</u></u> | <u><u>32,752,753</u></u> | <u><u>18,171,193</u></u> | <u><u>224.6</u></u> | <u><u>432.5</u></u> |

Run Date: July 30, 2020
 Run Time: 10:56 am
 Report ID: TS156.v4

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account
DFG/LTDG Fund May 31, 2020



| <u>State Account</u> <u>District Account</u> | <u>Prior Year Adopted Budget</u> | <u>Prior Year Year to Date Actual</u> | <u>Over Budget (Under)</u> | <u>% Received</u> | <u>Current Year Adopted Budget</u> | <u>Current Year Year to Date Actual</u> | <u>Over Budget (Under)</u> | <u>% Received</u> |
|---|--|---|--------------------------------|-----------------------|--|---|--------------------------------|-----------------------|
| 1 - Local Taxes | | | | | | | | |
| 11000: Local Property Tax | 57,267,500 | 55,789,750 | (1,477,750) | 97.4 | 58,825,000 | 53,749,847 | (5,075,153) | 91.4 |
| 1 - Local Taxes | 57,267,500 | 55,789,750 | (1,477,750) | 97.4 | 58,825,000 | 53,749,847 | (5,075,153) | 91.4 |
| 2 - Local Non-Tax | | | | | | | | |
| 23000: Investment Earnings | 56,000 | 199,537 | 143,537 | 356.3 | 239,000 | 125,286 | (113,714) | 52.4 |
| 2 - Local Non-Tax | 56,000 | 199,537 | 143,537 | 356.3 | 239,000 | 125,286 | (113,714) | 52.4 |
| <u>District Total</u> | 57,323,500 | 55,989,287 | (1,334,213) | 97.7 | 59,064,000 | 53,875,133 | (5,188,867) | 91.2 |

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 \$535 million on February 11, 2020.

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

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

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

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

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

The current capital projects are as follows:

- Boze Elementary began construction in March 2019 and plans to welcome students and staff in September 2020. The current building was constructed in 1969 and houses about 520 students within 57,581 square feet. Construction of the new Boze will utilize the design-build method, which means that the general contractor and architect will work closely together as team from the start of the project through completion and makes it the first elementary school in Washington to use this method.
- Birney Elementary School construction 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 construction phase, which began in April 2020 with plans to 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.
- Skyline Elementary is currently in the programming phase, during which representatives from TPS, Turner Construction and SRG Partnership establish objectives for the building design. Construction on the new school is expected to begin in March 2021 with doors opening in fall 2022.

Small Capital Projects - Districtwide Safety and Health Upgrades:

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

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

Run Date: July 30, 2020
 Run Time: 10:56 am
 Report ID: TS159.v7

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
Capital Projects Fund As Of: May 31, 2020



| | <u>Current Year Adopted Budget</u> | <u>Current Year Year to Date Actual</u> | <u>Under Budget (Over)</u> | <u>% Current Year Budget</u> | <u>% Prior Year Budget</u> |
|---|--|---|--------------------------------|--------------------------------------|------------------------------------|
| 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 | 21,972,821 | (2,027,179) | 91.6 | 98.5 |
| 2 - Local Non-Tax | 1,735,000 | 1,530,664 | (204,336) | 88.2 | 653.1 |
| 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 | 23,527,311 | (2,707,689) | 89.7 | 117.4 |
| Total Resources Available | 171,895,000 | 161,502,853 | (10,392,147) | 94.0 | 104.1 |
| Uses of Resources | | | | | |
| Expenditures | | | | | |
| 12 - Site Improvements | 1,145,000 | 689,403 | 455,597 | 60.2 | 197.0 |
| 21 - New Buildings | 68,336,000 | 40,522,704 | 27,813,296 | 59.3 | 51.4 |
| 22 - Remodeled Buildings | 19,470,757 | 2,351,242 | 17,119,515 | 12.1 | 9.3 |
| 31 - Initial Equipment | 38,744,243 | 9,108,522 | 29,635,721 | 23.5 | 37.6 |
| 32 - Additional Equipment | 0 | 3,088 | (3,088) | 100.0 | 100.0 |
| 35 - Instructional Technology | 0 | 6,570,603 | (6,570,603) | 100.0 | 100.0 |
| 51 - Sale of Real Estate | 0 | 645 | (645) | 100.0 | 100.0 |
| 52 - MODIFY REPORT FOR DESC | 0 | 1,405 | (1,405) | 100.0 | 48.2 |
| 61 - Bond/Levy Issuance-Expn Other | 0 | 100 | (100) | 100.0 | 100.0 |
| Total Expenditures | 127,696,000 | 59,247,712 | 68,448,288 | 46.4 | 43.3 |
| Total Uses of Resources | 127,696,000 | 59,247,712 | 68,448,288 | 46.4 | 43.3 |

Run Date: July 30, 2020
 Run Time: 10:56 am
 Report ID: TS159.v7

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
Capital Projects Fund As Of: May 31, 2020



| | <u>Current Year Adopted Budget</u> | <u>Current Year Year to Date Actual</u> | <u>Under Budget (Over)</u> | <u>% Current Year Budget</u> | <u>% Prior Year Budget</u> |
|---|--|---|--------------------------------|--------------------------------------|------------------------------------|
| Ending Fund Balance | 44,199,000 | 102,255,141 | 58,056,141 | 231.4 | 206.6 |
| 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 | (32,522,847) | (32,522,847) | 100.0 | -1,690.3 |
| Total Assigned Fund Balance | 2,579,000 | (32,522,847) | (35,101,847) | (1,261.1) | (1,690.3) |
| Total Ending Fund Balance | 145,660,000 | 102,255,141 | (43,404,859) | 70.2 | 84.0 |

Run Date: July 30, 2020
 Run Time: 10:57 am
 Report ID: TS156.v4

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account
Capital Projects Fund May 31, 2020



| <u>State Account</u> <u>District Account</u> | <u>Prior Year</u> <u>Adopted</u> <u>Budget</u> | <u>Prior Year</u> <u>Year to Date</u> <u>Actual</u> | <u>Over Budget</u> <u>(Under)</u> | <u>%</u> <u>Received</u> | <u>Current Year</u> <u>Adopted</u> <u>Budget</u> | <u>Current Year</u> <u>Year to Date</u> <u>Actual</u> | <u>Over Budget</u> <u>(Under)</u> | <u>%</u> <u>Received</u> |
|---|--|---|--------------------------------------|-----------------------------|--|---|--------------------------------------|-----------------------------|
| 1 - Local Taxes | | | | | | | | |
| 11000: Local Property Tax | 17,370,000 | 17,103,445 | (266,555) | 98.5 | 24,000,000 | 21,972,821 | (2,027,179) | 91.6 |
| 1 - Local Taxes | 17,370,000 | 17,103,445 | (266,555) | 98.5 | 24,000,000 | 21,972,821 | (2,027,179) | 91.6 |
| 2 - Local Non-Tax | | | | | | | | |
| 23000: Investment Earnings | 309,000 | 2,454,116 | 2,145,116 | 794.2 | 1,692,000 | 1,501,494 | (190,506) | 88.7 |
| 27000: Rentals & Leases | 72,000 | 34,286 | (37,714) | 47.6 | 43,000 | 29,170 | (13,830) | 67.8 |
| 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 | 2,488,402 | 2,107,402 | 653.1 | 1,735,000 | 1,530,664 | (204,336) | 88.2 |
| 4 - State - Special Purpose | | | | | | | | |
| 41000: Special Purpose - Unassigned | 0 | 0 | 0 | 100.0 | 0 | 0 | 0 | 100.0 |
| 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 | 350,000 | 350,000 | 100.0 | 0 | 23,826 | 23,826 | 100.0 |
| 8 - Revenue from other Agencies | 0 | 350,000 | 350,000 | 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 | 21,426,865 | 3,175,865 | 117.4 | 26,235,000 | 23,527,311 | (2,707,689) | 89.7 |

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: July 30, 2020
 Run Time: 10:57 am
 Report ID: TS162.v4

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
 Transportation Vehicle Fund As Of: **May 31, 2020**

| | <u>Current Year Adopted Budget</u> | <u>Current Year Year to Date Actual</u> | <u>Under Budget (Over)</u> | <u>% Current Year Budget</u> | <u>% Prior Year Budget</u> |
|--|--|---|--------------------------------|--------------------------------------|------------------------------------|
| 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 | 31,696 | 21,696 | 317.0 | 22.1 |
| 4 - State - Special Purpose | 562,000 | 0 | (562,000) | 0.0 | 1.2 |
| Total Revenue | 572,000 | 31,696 | (540,304) | 5.5 | 0.4 |
| Total Resources Available | 2,710,000 | 2,826,450 | 116,450 | 104.3 | 37.0 |
| Uses of Resources | | | | | |
| Expenditures | | | | | |
| 910: Barcoded Equipment | 780,000 | 0 | 780,000 | 0.0 | 0.0 |
| 941: Non-Barcoded Equipment | 0 | 313,712 | (313,712) | 100.0 | 100.0 |
| Total Expenditures | 780,000 | 313,712 | 466,288 | 40.2 | 45.5 |
| Total Uses of Resources | 780,000 | 313,712 | 466,288 | 40.2 | 45.5 |
| Ending Fund Balance | 1,930,000 | 2,512,738 | 582,738 | 130.2 | 19.8 |

Run Date: July 30, 2020
 Run Time: 10:58 am
 Report ID: TS156.v4

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account
Transportation Vehicle Fund May 31, 2020



| <u>State Account</u> <u>District Account</u> | <u>Prior Year Adopted Budget</u> | <u>Prior Year Year to Date Actual</u> | <u>Over Budget (Under)</u> | <u>% Received</u> | <u>Current Year Adopted Budget</u> | <u>Current Year Year to Date Actual</u> | <u>Over Budget (Under)</u> | <u>% Received</u> |
|---|--|---|--------------------------------|-----------------------|--|---|--------------------------------|-----------------------|
| 2 - Local Non-Tax | | | | | | | | |
| 23000: Investment Earnings | 15,000 | 3,317 | (11,683) | 22.1 | 10,000 | 31,696 | 21,696 | 317.0 |
| 2 - Local Non-Tax | 15,000 | 3,317 | (11,683) | 22.1 | 10,000 | 31,696 | 21,696 | 317.0 |
| 4 - State - Special Purpose | | | | | | | | |
| 44990: Transportation - Depreciation | 597,000 | 7,399 | (589,601) | 1.2 | 562,000 | 0 | (562,000) | 0.0 |
| 4 - State - Special Purpose | 597,000 | 7,399 | (589,601) | 1.2 | 562,000 | 0 | (562,000) | 0.0 |
| 9 - Other Financing Sources | | | | | | | | |
| 93000: Sale of Equipment | 0 | 0 | 0 | 100.0 | 0 | 0 | 0 | 100.0 |
| 99000: Transfers - Redirection of Apportionment | 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 |
| <u>District Total</u> | <u>2,612,000</u> | <u>10,716</u> | <u>(2,601,284)</u> | <u>0.4</u> | <u>572,000</u> | <u>31,696</u> | <u>(540,304)</u> | <u>5.5</u> |

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 | \$ 52,614,714 | 15.28% | \$ 52,832,873 | 15.63% | \$ 218,159 |
| Local Non-Tax | 7,941,678 | 2.31% | 4,547,235 | 1.35% | (3,394,443) |
| State, General Purpose | 198,672,772 | 57.71% | 193,705,069 | 57.30% | (4,967,703) |
| State, Special Purpose | 56,335,812 | 16.36% | 58,041,937 | 17.17% | 1,706,125 |
| Federal, General Purpose | 333,588 | 0.10% | 253,243 | 0.07% | (80,345) |
| Federal, Special Purpose | 25,897,938 | 7.52% | 26,225,368 | 7.76% | 327,430 |
| Revenue - Other District | 1,416,385 | 0.41% | 1,157,931 | 0.34% | (258,454) |
| Revenue - Other Agencies | 1,076,913 | 0.31% | 1,161,322 | 0.34% | 84,409 |
| Revenue - Other Financing | - | 0.00% | 130,087 | 0.04% | 130,087 |
| Total Revenue | \$ 344,289,800 | 100.00% | \$ 338,055,065 | 100.00% | \$ (6,234,735) |

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 | \$ 160,960,245 | 45.25% | \$ 160,307,963 | 45.25% | \$ 652,282 |
| Classified Salaries | 56,249,125 | 15.81% | 56,029,910 | 15.82% | 219,215 |
| Employee Benefits | 84,138,951 | 23.65% | 86,231,405 | 24.34% | (2,092,454) |
| Supplies and Materials | 17,430,584 | 4.90% | 13,135,950 | 3.71% | 4,294,634 |
| Contractual Services | 35,575,216 | 10.00% | 37,627,029 | 10.62% | (2,051,813) |
| Local Mileage & Travel | 452,100 | 0.13% | 414,048 | 0.12% | 38,052 |
| Capital Outlay | 929,410 | 0.26% | 526,675 | 0.15% | 402,735 |
| Total Expenditures | \$ 355,735,631 | 100.00% | \$ 354,272,980 | 100.00% | \$ 1,462,651 |

* Actual data through May 2020

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 | 453,119,995 | 465,162,686 | (5,628,900) |
| Other Financing Sources | <u>2,000,000</u> | <u>130,087</u> | <u>3,130,087</u> | <u>1,130,087</u> |
| Total Resources Available | 506,050,113 | 493,195,388 | 508,238,079 | 2,187,966 |
| Expenditures | 481,980,805 | 468,482,733 | 477,900,926 | 4,079,879 |
| Other Financing Uses | - | - | - | - |
| Total Use of Resources | 481,980,805 | 468,482,733 | 477,900,926 | 4,079,879 |
| Ending Fund Balance | <u>\$ 24,069,308</u> | <u>\$ 24,712,655</u> | <u>\$ 30,337,154</u> | <u>\$ 6,267,846</u> |
| Detail of Ending Fund Balance | | | | |
| Nonspendable - Inventory & Prepaid Items | \$ 3,747,472 | \$ 4,333,231 | \$ 4,333,231 | \$ 585,759 |
| Committed to Debt & Fiscal Management | - | - | - | - |
| Committed to Encumbrances | 213,631 | 207,939 | 207,939 | (5,692) |
| Committed to Contingencies | 1,000,000 | 1,000,000 | 1,000,000 | - |
| Restricted for Carryover | - | - | 1,365,592 | 1,365,592 |
| Restricted for Debt Service | 197,840 | - | 218,832 | 20,992 |
| Assigned to Carryover | - | - | 1,754,146 | 1,754,146 |
| Assigned to Curriculum & Instruction | - | - | 2,179,295 | 2,179,295 |
| Assigned to Future Operations | 331,889 | 2,056,656 | 1,561,154 | 1,229,265 |
| Unassigned Fund Balance | - | - | - | - |
| Unassigned for Minimum FB Policy | <u>18,578,476</u> | <u>17,114,830</u> | <u>17,716,964</u> | <u>(861,512)</u> |
| Total Fund Balance | \$ 24,069,308 | \$ 24,712,655 | \$ 30,337,154 | \$ 6,267,846 |

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

GRANT ACTIVITY FOR 2019-20
As of May 2020

| Program Name | Program Number | Revenue Budget Grant Amount | Revenue Budget Local Support | Revenue Budget Funds Available | Forecasted Indirects | Forecasted Expenditures | Local Support Costs | Total Direct - Indirect and (Local?) Costs | Variance Favorable (Unfavorable) |
|-------------------------------------|----------------|--------------------------------|---------------------------------|-----------------------------------|----------------------|----------------------------|---------------------|---|-------------------------------------|
| SPED IDEAB Flow Thru | 2450X | 6,612,343 | | 6,612,343 | 339,963 | 3,474,438 | | 3,814,401 | 2,797,942 |
| SPED IDEAB Preschool | 2451X | 232,086 | | 232,086 | 11,932 | 229,913 | | 241,845 | (9,759) |
| SPED Safety Net | 2456X | 796,748 | | 796,748 | | 270,151 | | 270,151 | 526,597 |
| CTE Perkins Grant | 3850X | 257,560 | | 257,560 | 13,242 | 273,952 | | 287,194 | (29,634) |
| T1 SIG Cohort III 13-14 | 5140X | | | | 5,136 | 35,272 | | 40,408 | (40,408) |
| T1-A Disadvantaged | 5150X | 10,552,116 | | 10,552,116 | 542,222 | 9,993,251 | | 10,535,473 | 16,643 |
| Title X Part C Educ. For Homel | 5153X | 55,000 | | 55,000 | 2,828 | 44,411 | | 47,238 | 7,762 |
| Title 1-Part D-N&D Remann Hall | 5160X | 94,546 | | 94,546 | 4,861 | 94,242 | | 99,103 | (4,557) |
| ESEA Priority /Focus Schools | 5163X | | | | | | | | |
| T2-A Teacher Quality | 5247X | 1,066,760 | | 1,066,760 | 54,846 | 1,065,482 | | 1,120,328 | (53,568) |
| Learning Assistance Program | 55500 | 10,963,130 | | 10,963,130 | 579,020 | 8,098,481 | | 8,677,501 | 2,285,629 |
| Remann Hall | 56510 | 420,916 | | 420,916 | 13,689 | 544,555 | | 558,244 | (137,328) |
| T1-D Neglected & Delinquent | 5751X | 189,372 | | 189,372 | 8,379 | 163,453 | | 171,832 | 17,540 |
| Collection of Evidence | 58020 | 25,000 | | 25,000 | | 11,946 | | 11,946 | 13,054 |
| Certification Bonus | 5807X | 2,219,433 | | 2,219,433 | | 1,928,647 | | 1,928,647 | 290,786 |
| State RAD Grant | 5814X | | | | | 300 | | 300 | (300) |
| Beginning Ed Support Team 18 | 58318 | | | | | | | | |
| Admin Intern Program | 5865X | 17,120 | | 17,120 | | 9,290 | | 9,290 | 7,830 |
| Recruiting WA Teachers | 5866X | 21,250 | | 21,250 | | 14,811 | | 14,811 | 6,439 |
| Wa FIRST-1st Robotics Compet. | 5867X | 20,000 | | 20,000 | | 7,317 | | 7,317 | 12,683 |
| WA 1st Robotics Grant | 5868X | | | | | | | | |
| Wa FIRST-1st Tech Challenge | 5869X | 18,000 | | 18,000 | | 4,778 | | 4,778 | 13,222 |
| Advanced Placement Computer Science | 58728 | | | | | | | | |
| TPEP Teacher Training Funds | 5877X | 117,074 | | 117,074 | 7,659 | 94,961 | | 102,620 | 14,454 |
| Head Start Regular | 6151X | 6,186,302 | | 6,186,302 | 587,839 | 4,177,584 | | 4,765,423 | 1,420,879 |
| Head Start Training | 6152X | 73,074 | | 73,074 | 1,855 | 15,122 | | 16,977 | 56,097 |
| Limited English Proficiency | 6450X | 428,840 | | 428,840 | 22,048 | 423,531 | | 445,579 | (16,739) |
| Transitional Bilingual | 65000 | 5,021,823 | | 5,021,823 | 747,947 | 3,835,822 | | 4,583,769 | 438,054 |
| Indian Education | 6850X | 170,163 | | 170,163 | 8,749 | 188,157 | | 196,906 | (26,743) |
| Highly Capable | 74000 | 854,159 | | 854,159 | 118,850 | 417,022 | | 535,872 | 318,287 |
| Other Instructional Programs | 79000 | 927,043 | | 927,043 | | | | | 927,043 |
| Early Childhood Ed | 7910X | 1,448,179 | | 1,448,179 | | 1,450,189 | | 1,450,189 | (2,010) |
| Wallace Foundation | 79188 | | | | | | | | |
| JROTC - Army | 7920X | 192,122 | | 192,122 | | 222,348 | | 222,348 | (30,226) |
| Refugee Impact | 7922X | | | | | | | | |
| JROTC - Navy | 7926X | 83,966 | | 83,966 | | 86,793 | | 86,793 | (2,827) |
| JROTC - Navy Start Up | 79270 | 1,459 | | 1,459 | | 1,000 | | 1,000 | 460 |
| JROTC - Navy Orientation | 7929X | | | | | | | | |
| City of Tacoma Mini Grants | 7933X | 17,753 | | 17,753 | | 12,707 | | 12,707 | 5,046 |
| Gates AP/IB Support | 79345 | 6,159 | | 6,159 | | 8,221 | | 8,221 | (2,062) |
| Stuart Foundation | 79378 | | | | | | | | |
| JROTC - Air Force | 7950X | 85,775 | | 85,775 | | 88,607 | | 88,607 | (2,832) |
| JROTC - Marines | 7953X | 102,218 | | 102,218 | | 105,209 | | 105,209 | (2,991) |
| WaKIDS | 7965X | | | | | | | | |
| Lincoln Ctr Intelligence +Char | 79693 | 14,167 | | 14,167 | | | | | 14,167 |
| Lincoln Center Extn Day Pgm | 79733 | 6,876 | | 6,876 | | 191 | | 191 | 6,685 |
| The Greater Tacoma Comm Found. | 79754 | 29,780 | | 29,780 | | 7,800 | | 7,800 | 21,980 |
| The Greater Tacoma Comm Found. | 79755 | 42,343 | | 42,343 | | 17,145 | | 17,145 | 25,198 |
| GRADS-Early Achievers Project | 7979X | 7,157 | | 7,157 | | 3,070 | | 3,070 | 4,087 |
| Bridge to College Courses | 79947 | | | | | | | | |

GRANT ACTIVITY FOR 2019-20
As of May 2020

| Program Name | Program Number | Revenue Budget Grant Amount | Revenue Budget Local Support | Revenue Budget Funds Available | Forecasted Indirects | Forecasted Expenditures | Local Support Costs | Total Direct - Indirect and (Local?) Costs | Variance Favorable (Unfavorable) |
|--------------------|----------------|-----------------------------|------------------------------|--------------------------------|----------------------|-------------------------|---------------------|--|----------------------------------|
| GRAND TOTAL | | 49,377,812 | | 49,377,812 | 3,071,065 | 37,420,168 | | 40,491,233 | 8,886,579 |



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Translation notice box with headers for CAMBODIAN, LAOTIAN, SPANISH, KOREAN, RUSSIAN, and VIETNAMESE. Includes text in multiple languages and an English summary: '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.

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