

2019-2020 Year End Financial Report

September 1, 2019 - August 31, 2020

(Unaudited)

Tacoma School District No. 10

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

2019 – 2020

YEAR END FINANCIAL REPORT
for
TACOMA PUBLIC SCHOOLS

Financial Operations through: August 31, 2020

Board of Directors

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Director

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Director

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Carla J. Santorno
Superintendent

Rosalind Medina
Chief Financial Officer

Report Prepared by Finance Department
Allison Deskins, Senior Financial Analyst

Date: November 10, 2020

To: Board of Directors

From: Rosalind Medina, Chief Financial Officer



Re: 2019-20 Unaudited Year-End Financial Report

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
- IX. Supplemental Graphs

The intent of Section I, Financial Analysis, is to provide a summary of the financial operation of the general fund for the entire fiscal year. Year-end revenue, expenditure and fund balances are compared to budget and the prior year's balances. This section also provides summary information for 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 August 31, 2020 with information through the same period for Fiscal Year 2018-19.

Table 1

General Fund Comparison for the fiscal period ended	August 31, 2019	August 31, 2020	Variance Higher/(lower)
Beginning Fund Balance	\$ 32,969,307	\$ 39,945,306	\$ 6,975,999
Revenue	461,049,431	467,772,128	6,722,697
Other Financing Sources	2,833,081	3,099,700	266,619
Total Resources Available	496,851,819	510,817,134	13,965,315
Expenditures	454,906,513	473,923,608	19,017,095
Other Financing Uses	2,000,000	-	(2,000,000)
Total Use of Resources	456,906,513	473,923,608	17,017,095
Ending Fund Balance	\$ 39,945,306	\$ 36,893,527	\$ (3,051,780)

OPERATING HIGHLIGHTS

- Tacoma Public Schools Board of Directors has again been recognized as a Board of Distinction by the Washington State School Directors Association (WSSDA) for demonstrating high levels of leadership and governance that promote district and student performance.
- Tacoma Public Schools continues to be recognized by the Office of Superintendent of Public Instruction (OSPI) as being one of 24 Washington State school districts to have at least one innovative school. 34 total schools state-wide are acknowledged, and Tacoma has the distinction of having four schools recognized (Stafford Elementary, Lincoln High School, Science and Math Institute [SAMi], and Tacoma School of the Arts [SOTA]), the most of any district.
- Tacoma Public School District had the fourth highest enrollment in the State of Washington for fiscal year 2019-20 behind Seattle, Lake Washington and Spokane.

- Several departments in the Business & Finance division won awards:
 - The Purchasing Department received the *Achievement of Excellence in Procurement Award* for the eleventh consecutive year.
 - The Finance Department received the ASBO International's FY 2019 *Certificate of Excellence in Financial Reporting Award*.

REVENUE and OTHER FINANCING SOURCES

COMPARISON OF YEAR END VS. PRIOR YEAR ACTUAL

General fund revenue and other financing sources total \$470,871,828; this was \$6,989,316 (+1.5%) more than the prior year. Revenue from the various sources and the increases or decreases from the prior year are summarized in **Table 2**.

Table 2

<u>Revenue and Other Financing Sources Comparison by Year</u>					
Revenue Source	Through August 2019	Percent of Total	Through August 2020	Percent of Total	Variance higher/(lower)
Local Taxes	\$ 62,385,050	13.45%	\$ 58,870,381	12.50%	\$ (3,514,669)
Local Non-Tax	8,309,871	1.79%	5,600,429	1.19%	(2,709,442)
State, General Purpose	266,064,575	57.36%	270,407,139	57.43%	4,342,564
State, Special Purpose	82,925,583	17.88%	86,301,963	18.33%	3,376,380
Federal, General Purpose	331,546	0.07%	361,233	0.08%	29,687
Federal, Special Purpose	36,061,387	7.77%	41,332,428	8.78%	5,271,041
Revenue - Other Districts	2,308,563	0.50%	1,891,067	0.40%	(417,496)
Revenue - Other Agencies	2,662,857	0.57%	3,007,488	0.64%	344,631
Revenue - Other Financing	2,833,081	0.61%	3,099,700	0.66%	266,619
Total Revenue	\$ 463,882,512	100.00%	\$ 470,871,828	100.00%	\$ 6,989,316

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 was only allowed to collect a portion of that amount 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 \$3,514,669 (-13.4%) compared to this time last year.

Local non-tax revenue is made up of student meal receipts, sales from vocational programs, tuition for extended day kindergarten and summer school, interest earned from the investment of available cash, and several other small sources.

Revenue in this category decreased \$2,709,442 (-32.6%) compared to last year. This variance is the result of the following:

- \$747,596 decrease in investment earnings
- \$514,510 decrease in revenue from unassigned local support
- \$400,993 decrease in nutrition service sales
- \$272,809 decrease in tuition collected from foreign exchange students and tuition-based preschool
- \$226,791 decrease in income generated from facility use charges
- \$222,966 decrease in earnings from district rentals & leases
- \$221,700 decrease in revenue generated from the sale of supplies & services through 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 increased \$4,342,564 (+1.6%) compared to this time last year. This variance is the result of the following:

- Total apportionment revenue increased \$6,888,694 from last year due to increases in school and district generated entitlement as well as the inclusion of the district's \$7.1 million one-time hold-harmless provision

- LEA revenue decreased \$2,546,130 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

State special purpose revenue consists of funding for the following programs: Special Education, Learning Assistance Program (LAP), Remann Hall, Transitional Bilingual, Child Nutrition Services, Student Transportation, Special & Pilot Programs, as well as various other small instructional programs. The state supports each program based upon the district's total student enrollment or on a funding formula for 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 were given expenditure authority only for the revenues 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 program see **Appendix B, Grant Activity**.

Revenue in this category increased \$3,376,380 (+4.1%) compared to last year. This variance was the result of the following:

- \$3,423,374 increase in Special Education revenue due to an increase in resident student FTE as well as an increase in the Special Education Basic Education Allocation (BEA) rate
- \$436,788 increase in Transitional Bilingual revenue
- \$415,070 decrease in funding received for special & pilot programs, including the Required Action District (RAD) grant which ended after the completion of the 2018-19 school year
- \$183,100 increase in Learning Assistance revenue due to a timing difference in when the funds were received
- \$151,441 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 \$29,687 (+9.0%) compared to last year.

Federal special purpose revenue consists of funding for the following programs: Special Education Federal Flow Through, Perkins Vocational Education, Title 1 – Disadvantaged, School Improvement, Head Start, Limited English Proficiency, Indian Education, federal reimbursement for student meals, as well as several other instructional programs. Revenues in this category are on a reimbursement basis. Therefore, the fluctuation in this category is often due to the timing of reporting expenditures and the processing of reimbursements by the funding agency. Program managers are given expenditure authority only for the approved amount of the grant awards; so variances should not have a negative impact on the district's basic education budget.

Revenue in this category increased \$5,271,041 (+14.6%) compared to last year. This variance was the result of the following:

- \$6,769,091 increase in support received to help the district with COVID-19 related expenditures. These funds were received through Elementary and Secondary School Emergency Relief (ESSER), Coronavirus Aid, Relief, and Economic Security Act (CARES), Federal Emergency Management Agency (FEMA) and the Nutrition Services program
- \$2,754,354 decrease in free & reduced meal reimbursement
- \$936,513 increase in Head Start funding
- \$641,686 increase in USDA commodities
- \$320,146 decrease in Title 1 funding, which is used to bridge the gap between low-income and at-risk students and other students
- The remaining variance is due to smaller variances in several other programs

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

Revenues in this category decreased \$417,496 (-18.1%) compared to last year. This variance was the result of a reduction in non-resident Special Education FTE from last year.

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

Revenue in this category increased \$344,631 (+12.9%) compared to last year. This variance was the result of the following:

- \$308,201 increase in revenue for the Early Childhood Education and Assistance Program (ECEAP)
- \$237,280 increase in grants funded by the City of Tacoma
- \$180,821 decrease in funds provided through the Stuart Foundation
- The remaining variance is due to smaller variances in several other programs

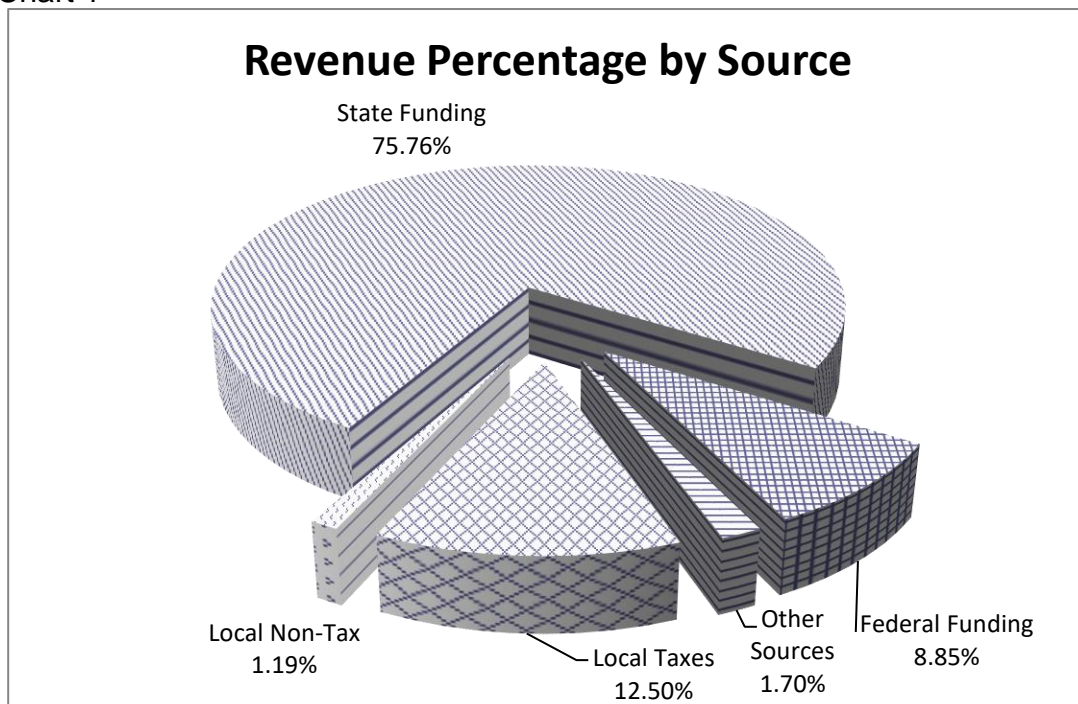
Revenue from other financing includes revenue from the sale of equipment and the transfer of revenues from other funds.

Revenue in this category increased \$266,619 (+9.4%) compared to last year. This variance was the result of the following:

- \$170,603 increase from a transfer of revenue from the Capital Projects Fund which is allowable to pay for specific technology expenditures under OSPI guidelines
- \$96,015 increase from the sale of equipment

Chart 1 represents the sources of revenue as a percentage of total revenue for the year.

Chart 1



Comparison of Budget vs. Actual

Table 3 compares budget and actual revenues and other financing sources for fiscal year 2019-20. Actual revenue was \$1,919,759 (-0.4%) below budget. This was due to a combination of variances in the nine major sources of revenue and is described in the following paragraphs.

Table 3

<u>Revenue and Other Financing Sources</u>					
Revenue Source	Budget	Percent of Total	Actual	Percent of Total	Variance over/(under)
Local Taxes	\$ 57,979,526	12.26%	\$ 58,870,381	12.50%	\$ 890,855
Local Non-Tax	10,135,254	2.14%	5,600,429	1.19%	(4,534,825)
State, General Purpose	269,452,579	56.99%	270,407,139	57.43%	954,560
State, Special Purpose	90,513,340	19.14%	86,301,963	18.33%	(4,211,377)
Federal, General Purpose	464,081	0.10%	361,233	0.08%	(102,848)
Federal, Special Purpose	37,718,385	7.98%	41,332,428	8.78%	3,614,043
Revenue - Other Districts	1,885,009	0.40%	1,891,067	0.40%	6,058
Revenue - Other Agencies	2,643,412	0.56%	3,007,488	0.64%	364,076
Revenue - Other Financing	2,000,000	0.42%	3,099,700	0.66%	1,099,700
Total Revenue	\$ 472,791,586	100.00%	\$ 470,871,828	100.00%	\$ (1,919,759)

Local tax revenue was \$890,855 (+1.5%) above budget due to a higher collection rate than was originally anticipated at the time the 2019-20 budget was developed.

Local non-tax revenue was \$4,534,825 (-44.7%) below budget. This variance is the result of the following:

- \$960,173 decrease from budget for student fees
- \$774,112 decrease from budget in revenue from unassigned local support
- \$721,428 decrease from budget in investment earnings
- \$700,000 decrease from budget in indirect revenue received from the Capital Projects Fund
- \$400,217 decrease from budget in nutrition service sales
- \$289,278 decrease from budget in district rentals & leases
- The remaining variance is due to smaller variances in several other programs

State general purpose revenue was \$954,560 (+0.4%) above budget. This variance is the result of the following:

- \$1,446,095 increase in Basic Education and Special Education apportionment funding due to student FTE in both programs being above what was budgeted.
- \$491,535 decrease in LEA funding due to an increase in the assessed values in Tacoma, which no longer qualifies the district to receive LEA funding.

State special purpose revenue was \$4,211,377 (-4.7%) below budget. This variance is the result of the following:

- \$6,500,00 decrease from budget due to grant capacity that was used, but moved to their respective programs through accounting transactions
- \$1,175,430 increase from budget for special & pilot programs due to various increases in grant awards after the budget was adopted
- \$1,041,392 increase from budget in transportation operations funding
- \$804,991 decrease from budget in Learning Assistance funding
- \$739,858 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 was \$102,848 (-22.2%) below budget. This variance is the result of the following:

- \$121,502 decrease from budget for JROTC funding 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 was \$3,614,043 (+9.6%) above budget. This variance is the result of the following:

- \$6,769,091 increase from budget for funding that was provided to reimburse the district for COVID-19 related expenditures
- \$3,111,995 decrease from budget in free & reduced meal reimbursement
- \$508,986 decrease from budget for supplemental special education funding
- \$364,748 increase from budget in Head Start funding
- \$228,195 decrease from budget in funding set aside to bridge the gap between low-income and at-risk students and other students (Title I)
- The remaining variance is due to smaller variances in several other programs

Revenue from other agencies was \$364,076 (+13.8%) above budget. This variance is the result of the following:

- \$459,699 increase from budget in grants funded by the City of Tacoma
- The remaining variance is due to smaller variances in several other programs

Revenue from other financing was \$1,099,700 (+55.0%) above budget. This variance is the result of the following:

- \$231,551 increase from budget from the sale of equipment
- \$868,149 of this variance was due to higher than anticipated operating transfers from the Capital Projects Fund to the General Fund

EXPENDITURES

COMPARISON OF YEAR END VS. PREVIOUS YEAR ACTUAL

General fund expenditures for the year were \$473,923,608. This was \$17,017,095 (+3.7%) more than the prior year. Expenditures by object and any 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 August 2019	Percent of Total	Through August 2020	Percent of Total	Variance higher/(lower)
Certificated Salaries	\$ 213,375,869	46.70%	\$ 217,763,795	45.95%	\$ 4,387,926
Classified Salaries	74,667,604	16.34%	73,458,360	15.50%	(1,209,244)
Employee Benefits	104,023,655	22.77%	115,046,356	24.28%	11,022,701
Supplies and Materials	14,952,173	3.27%	16,634,655	3.51%	1,682,482
Contractual Services	46,497,676	10.18%	49,851,157	10.52%	3,353,481
Local Mileage & Travel	776,487	0.17%	464,116	0.10%	(312,371)
Capital Outlay	613,048	0.13%	705,168	0.15%	92,120
Other Financing Uses	2,000,000	0.44%	-	0.00%	(2,000,000)
Total Expenditures	\$ 456,906,513	99.56%	\$ 473,923,608	100.00%	\$ 17,017,095

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

Expenditures in this category increased \$4,387,926 (+2.1%) compared to this time last year. This variance is the result of the following:

- \$5,213,079 increase in regular salaries due to negotiated salary increases, including +3.0% increase for teachers
- \$4,499,211 decrease in extra work for extra pay
- \$2,876,391 increase in National Board Certificated Stipends
- \$2,027,051 increase in optional days (extra work activities, outside of the normal work day)
- \$813,626 decrease 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 \$1,209,244 (-1.6%) from this time last year. This variance was the result of the following:

- \$1,379,716 decrease in extra work for extra pay
- \$887,783 increase in regular salaries due to negotiated salary increases, including +8.5% increase for bus drivers
- \$318,041 decrease in classified substitute salaries
- \$267,422 decrease in overtime charges
- The remaining difference 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 \$11,022,701 (+10.6%) 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 per item.

Expenditures in this category were \$1,682,482 (+11.3%) more than the prior year. This variance is the result of the following:

- \$5,372,953 increase in COVID-19 related expenditures such as Personal Protective Equipment (PPE), cleaning supplies and food for student meals distributed after buildings were closed in March '20
- \$3,209,661 decrease in general district-wide food costs
- \$2,245,463 decrease in general supplies & materials including purchases made last year for district-wide science and health curriculum
- \$1,670,916 increase in textbooks purchased for the Curriculum & Instruction K-12 Math program
- \$602,863 increase in software purchases, including a software component of the recent math curriculum adoption
- \$553,346 decrease in district-wide fuel expenses
- The remaining variance is due to smaller variances in several other programs

Contractual services consist of expenditures for services rendered to the district under expressed or implied contracts, with the exception of travel.

Expenditures in this category increased \$3,353,481 (+7.2%) compared to this time last year. This variance was the result of the following:

- \$1,972,191 increase in total district-wide utilities
- \$1,201,808 increase in the transportation base rate paid to First Student
- \$558,643 increase in COVID-19 related expenditures such as freezer and tent rentals for meal distribution, contracts for crisis counseling and Occupational Safety and Health Administration (OSHA) medical evaluations for respiratory services
- \$604,576 decrease in district-wide contracted transportation including transportation provided for McKinney-Vento students
- \$547,974 increase in district-wide software licensing including CDW Government, Infor and Curriculum Associates
- The remaining variance is due to smaller variances in several other programs

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

Expenditures in this category decreased \$312,371 (-40.2%) compared to this time last year. This variance is the result of the following:

- \$170,657 decrease in district staff travel
- \$109,222 decrease in student travel
- The remaining variance is due to smaller variances in several other programs

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

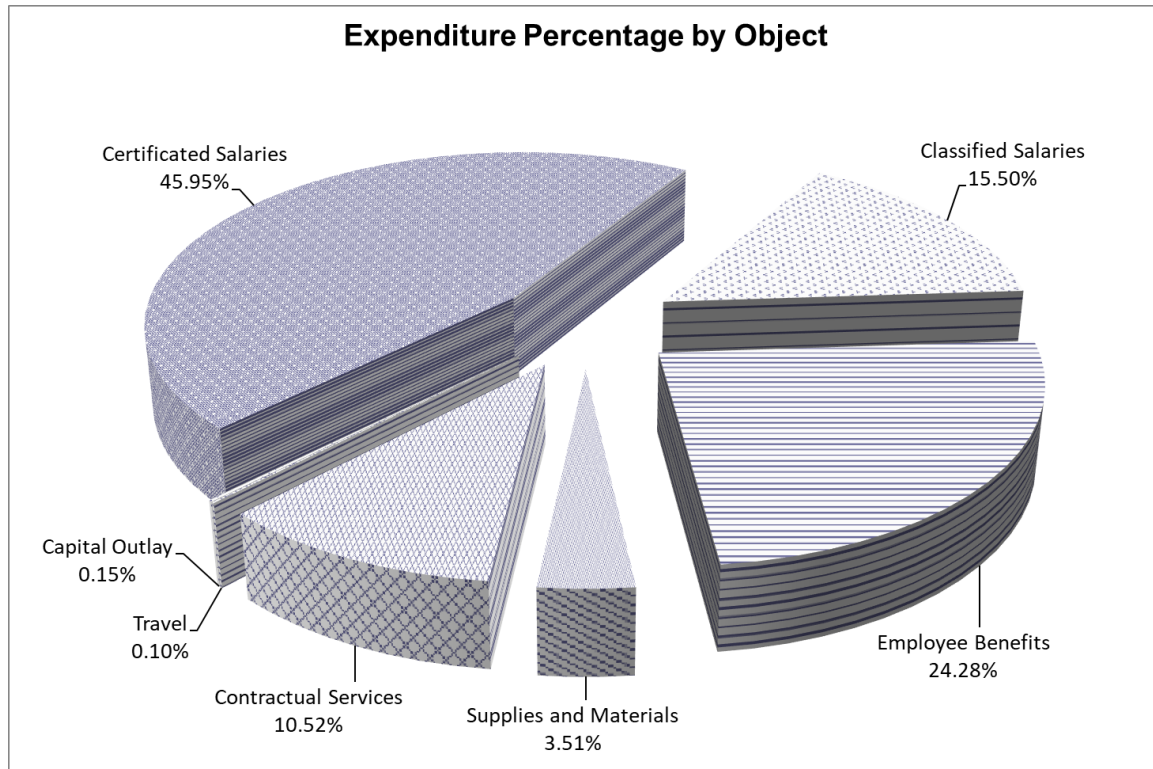
Expenditures in this category increased \$92,120 (+15.0%) compared to this time last year. This variance is the result of the following:

- \$179,183 increase in district-wide equipment including new track & field equipment for Wilson HS and auto shop equipment at Mt Tahoma HS
- \$71,518 decrease in buildings, grounds and site improvements
- The remaining variance is due to smaller variances in several other programs

Other Financing Uses expenditures consists of operating transfers between funds.

Expenditures in this category decreased \$2,000,000 compared to this time last year due to a transfer to the Transportation Vehicle Fund for the purchase of new school buses that occurred in 2018-19.

Chart 2 shows the categories of expenditures as a percentage of total expenditures.



COMPARISON OF BUDGET VS. ACTUAL

Total expenditures were \$8,057,198 (-1.7%) below budget. The actual expenditures in each object category are displayed in **Table 5**.

Table 5

Expenditure Objects	Expenditures		Actual	Percent of Total	Variance (over)/under
	Budget	Percent of Total			
Certificated Salaries	\$ 220,518,905	45.75%	\$ 217,763,795	45.95%	\$ 2,755,110
Classified Salaries	75,181,853	15.60%	73,458,360	15.50%	1,723,493
Employee Benefits	113,389,675	23.53%	115,046,356	24.28%	(1,656,681)
Supplies and Materials	23,641,042	4.90%	16,634,655	3.51%	7,006,387
Contractual Services	47,268,151	9.81%	49,851,157	10.52%	(2,583,006)
Local Mileage & Travel	660,999	0.14%	464,116	0.10%	196,883
Capital Outlay	1,320,180	0.27%	705,168	0.15%	615,012
Total Expenditures	\$ 481,980,805	100.00%	\$ 473,923,608	100.00%	\$ 8,057,198

Certificated and classified salaries were \$2,755,110 (-1.3%) and \$1,723,493 (-2.3%) below budget, respectively. This variance is the result of the following:

- \$6,499,042 below budget from total extra work
- \$2,876,391 above budget in National Board Certificated Stipends
- \$986,382 below budget from certificated substitute salaries
- \$893,237 below budget for classified salaries due to less FTE than originally budgeted
- \$363,108 above budget for classified overtime
- The remaining variance was due to smaller differences 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 were \$1,656,681 (+1.5%) above budget. This variance is the result of an increase in health care rates for the 2019-20 school year as well as the implementation of the Washington State School Employees Benefits Board that occurred in January. These health care expenditures were higher than initially anticipated when the budget was adopted.

Supplies and materials were \$7,006,387 (-29.6%) below budget. This variance is the result of the following

- \$8,255,845 underspend in general supplies, textbooks & materials
- \$5,372,953 above budget for COVID-19 related supplies
- \$1,786,319 underspend in district-wide food costs
- \$962,990 intentional savings in the supplemental allocations account established to offset some of the overspend in other categories
- The remaining variance is due to smaller variances in several other programs

Contractual Services were \$2,583,006 (+5.5%) above budget. This variance is the result of the following:

- \$1,830,537 over budget for the transportation base rate paid to First Student
- \$990,303 over budget for district-wide utilities
- \$561,692 over budget on COVID-19 related expenditures
- \$520,633 overspend in Special Education purchased services such as contracted nursing services, mental health care and behavior and social-emotional programs
- \$282,088 savings in district rental contracts
- \$190,404 under budget for legal services
- The remaining variance was due to smaller differences in several other programs

Local Mileage and Travel expenditures were \$196,883 (-29.8%) below budget. This variance is the result of the following:

- \$121,730 under budget for overnight & out of state travel
- The remaining variance is due to smaller variances in several other programs

Capital Outlay expenditures were \$615,012 (-46.6%) below budget. This variance is the result of the following:

- \$829,372 savings in district-wide purchases of equipment
- \$196,417 overspend in district-wide building grounds & site improvements
- The remaining variance is due to smaller variances in several other programs

FUND BALANCE

In accordance with Government Accounting Standards Board (GASB) Statement 54, *Fund Balance Reporting and Governmental Fund Type Definition* 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.

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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). Five year trend information on beginning fund balance, revenues, expenditures and ending fund balance are displayed in section **IX Supplemental Graphs**.

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

Table 6 shows a comparison of fund balance as of the end of August 31, 2019 and August 31, 2020.

Table 6

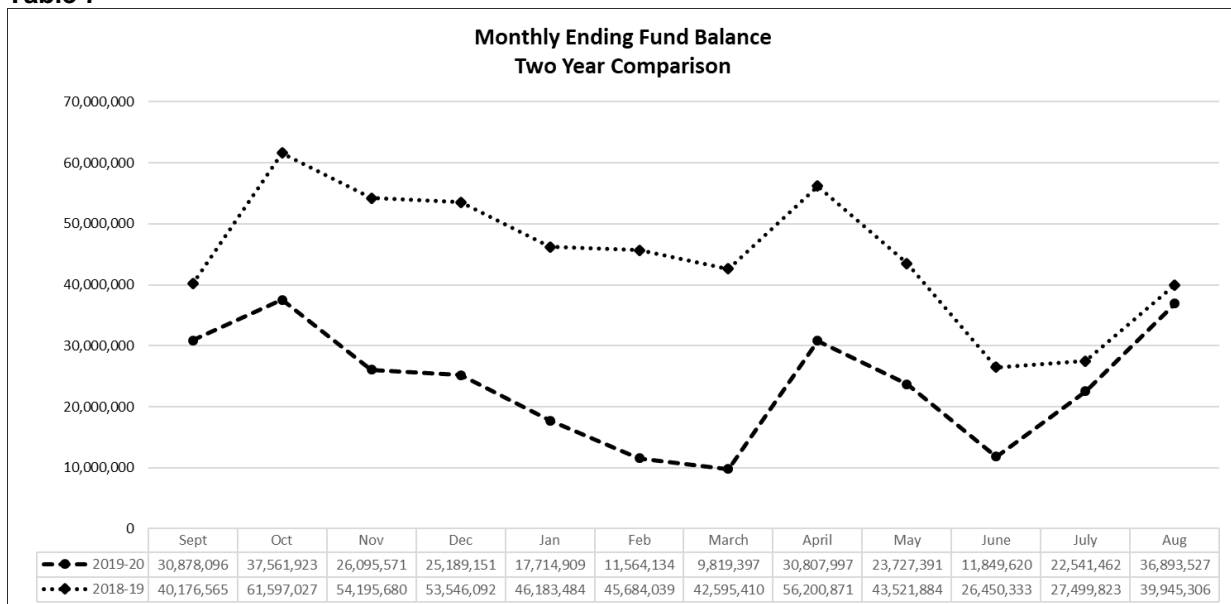
Fund Balance Descriptions for the fiscal period ended	Fund Balance Comparison by Year				
	August 2019	Percent of Revenue	August 2020	Percent of Revenue	Variance higher/(lower)
Nonspendable - Inventory & Prepaid Items	\$ 4,333,231	0.94%	\$ 4,837,911	1.03%	\$ 504,681
Committed to Debt and Fiscal Management	-	0.00%	-	0.00%	-
Committed to Encumbrances	207,939	0.05%	1,104,130	0.24%	896,191
Committed to Contingencies	1,000,000	0.22%	1,000,000	0.21%	-
Total Debt & Fiscal Management Fund Balance	\$ 5,541,170	1.20%	\$ 6,942,041	1.48%	\$ 1,400,871
Restricted for Carryover	\$ 2,084,993	0.45%	\$ 2,071,834	0.44%	\$ (13,159)
Restricted for Debt Service	323,798	0.07%	218,832	0.05%	(104,966)
Assigned to Carryover	2,218,341	0.48%	2,392,398	0.51%	174,057
Assigned to Curriculum & Instruction	3,157,779	0.68%	2,179,295	0.47%	(978,484)
Assigned to Future Operations	4,393,592	0.95%	5,198,019	1.11%	804,427
Restricted or Assigned Fund Balance	\$ 12,178,503	2.64%	\$ 12,060,378	2.58%	\$ (118,126)
Total Nonspendable, Restricted, Committed and Assigned Fund Balance	\$ 17,719,673	3.84%	\$ 19,002,419	4.06%	\$ 1,282,745
Unassigned Fund Balance	\$ 4,227,223	0.92%	\$ 163,227	0.03%	(4,063,996)
Unassigned for Minimum FB Policy	\$ 17,998,409	3.90%	\$ 17,727,880	3.79%	(270,529)
Total Unassigned Fund Balance	\$ 22,225,633	4.82%	\$ 17,891,107	3.82%	\$ (4,063,996)
Total Fund Balance	\$ 39,945,306	8.66%	\$ 36,893,527	7.89%	\$ (3,051,779)
Revenue less other financing	\$ 461,049,431 *		\$ 467,772,128 **		

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

**2019-20 actual 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 our revenue schedule provides a fluctuating amount each month, the cash on hand balance will vary. For the month of August, total cash on hand was \$49,955,853 and daily expenditures amounted to \$1,265,198 per day which when used in the formula [cash on hand / daily expenditures] equates to 39.48 days of cash on hand.

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

Table 8

<u>Cash Balance Comparison by Year</u>				
	August 2019	August 2020	Variance higher/(lower)	
230 - Cash with Key Bank	\$ 1,240,279	\$ 34,415	\$ (1,205,864)	
240 - Cash with Treasurer	4,403,224	899,979	(3,503,245)	
241 - Warrants Outstanding	(4,130,593)	(261,712)	3,868,882	
45x - Investments	48,119,991	49,283,171	1,163,180	
Total Cash on Hand	\$ 49,632,900	\$ 49,955,853	\$ 322,953	
Avg Daily Balance	\$ 1,601,061	\$ 1,611,479	\$ 10,418	
Days Cash on Hand	43.56	39.48	(4.08)	

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

- The **Nonspendable - Inventory & Prepaid Items** account represents the portion of the fund balance that cannot be spent because it is not in a spendable form, (i.e., inventories and prepaid items). This account was set at \$4,837,911 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 \$1,104,130 was established at an amount equal to the estimated outstanding purchase orders on August 31.
- The **Committed to Contingencies** account of not less than one million dollars is the targeted amount that is established to facilitate district operations and to provide for a contingency fund in case of a substantial change in revenue and/or expenditures.

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

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

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

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

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

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

Table 9

Fund Balance Descriptions	Fund Balance				
	2019-20 Budget	Percent of Revenue	2019-20 Actual	Percent of Revenue	Variance higher/(lower)
Nonspendable - Inventory & Prepaid Items	\$ 3,747,472	0.80%	\$ 4,837,911	1.03%	\$ 1,090,439
Committed to Debt and Fiscal Management	-	0.00%	-	0.00%	-
Committed to Encumbrances	213,631	0.05%	1,104,130	0.24%	890,499
Committed to Contingencies	1,000,000	0.21%	1,000,000	0.21%	-
Total Debt & Fiscal Management Fund Balance	\$ 4,961,103	1.05%	\$ 6,942,041	1.48%	\$ 1,980,938.14
Restricted for Carryover	\$ -	0.00%	\$ 2,071,834	0.44%	\$ 2,071,834
Restricted for Debt Service	197,840	0.04%	218,832	0.05%	20,992
Assigned to Carryover	-	0.00%	2,392,398	0.51%	2,392,398
Assigned to Curriculum & Instruction	-	0.00%	2,179,295	0.47%	2,179,295
Assigned to Future Operations	331,889	0.07%	5,198,019	1.11%	4,866,130
Restricted or Assigned Fund Balance	\$ 529,729	0.11%	\$ 12,060,378	2.58%	\$ 11,530,649
Total Nonspendable, Restricted, Committed and Assigned Fund Balance	\$ 5,490,832	1.17%	\$ 19,002,419	4.06%	\$ 13,511,587
Unassigned Fund Balance	\$ 18,578,476	3.95%	\$ 163,227	0.03%	\$ (18,415,249)
Unassigned for Minimum FB Policy	-		17,727,880		
Total Unassigned Fund Balance	\$ 18,578,476	3.95%	\$ 17,891,107	0.03%	\$ (18,415,249)
Total Fund Balance	\$ 24,069,308	5.11%	\$ 36,893,527	7.89%	\$ 12,824,219
Revenue less other financing	\$ 470,791,586 **		\$ 467,772,128 ***		

** 2019-20 budgeted revenue less other financing sources

*** 2019-20 actual revenue less other financing sources as of August 31, 2020

MAJOR PROGRAMS and INITIATIVES

The district operates several large programs and initiatives that could have a material impact on the financial condition of the district. The following section contains the operating results for some of those 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.

The Curriculum & Instruction Program ended the year with an underspend of \$2,654,914.

The 2019-20 budget and expenditures for the curriculum support and adoptions are shown in **Table 10**.

Table 10

<u>Curriculum & Instruction</u>				
<u>Resources</u>		<u>Variance</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Incr/(Decrease)</u>	
State Funding	\$ 4,068,238	\$ 4,074,285	\$	6,047
Basic Ed Enrichment	-	-		-
	\$ 4,068,238	\$ 4,074,285	\$	6,047
Carryover Reserve	3,009,634	3,009,634		-
One Time Additional Funding	-	-		-
Total Resources Available	\$ 7,077,872	\$ 7,083,919	\$	6,047
<u>Expenditures</u>		<u>Variance</u>		
<u>BRC</u>	<u>Description/Content Area</u>	<u>Budget</u>	<u>Actual</u>	<u>Under/(Over)</u>
711	K-12 Math	\$ 3,341,977	\$ 3,035,400	\$ 306,577
712	K-12 Social Studies	24,598	49,096	(24,498)
713	K-12 Arts Education	105,474	62,342	43,132
714	6-12 World Languages	80,098	37,354	42,744
715	Integrated Content	-	20,573	(20,573)
716	Textbook Depository	3,678	120	3,558
717	Teacher Support	45,604	77,739	(32,135)
718	Literacy	1,927,350	841,461	1,085,889
720	Science/Health/Envrmt	967,568	257,444	710,124
743	Fitness & Health	581,525	47,477	534,048
	Total Expenditures	\$ 7,077,872	\$ 4,429,005	\$ 2,648,867
	Ending Balance	\$ -	\$ 2,654,914	\$ 2,654,914

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.

The percentage of students eligible for free or reduced-price meals decreased 6.0% from 59.7% in 2018-19 to 53.7% in 2019-20. The total number of student meals served also declined as reflected in the table below.

	<u>Student Meals Served</u>		<u>Variance</u>	<u>% Change</u>
	<u>*2018-19</u>	<u>**2019-20</u>	<u>Incr/(Dec)</u>	
Free & Reduced Breakfast	910,008	606,619	(303,389)	-33.34%
Paid Breakfast	107,773	90,933	(16,840)	-15.63%
Total Breakfast	1,017,781	697,552	(320,229)	-31.46%
Free & Reduced Lunch	1,906,868	1,237,146	(669,722)	-35.12%
Paid Lunch	547,828	393,797	(154,031)	-28.12%
Total Lunch	2,454,696	1,630,943	(823,753)	-33.56%
*2018-19 data as of June 2019				
**2019-20 data as of March 2020				

Revenues for the food services program were \$3,042,254 under budget. Some of this disparity is due to the cancellation of in-person learning in March and the resulting cancellation of regular meal service. Because of this, regular meal service food supplies were \$1,578,928 under budget. Therefore, the program ended the year with an operating shortfall of \$1,607,201.

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

Table 11

Child Nutrition Services Program Summary (Programs 98.XXX & 89150)			
	Budget	Actual	Variance Favorable/ (Unfavorable)
Revenue			
Food Sales	\$ 1,969,892	\$ 1,568,095	\$ (401,797)
State Funding	190,439	153,253	(37,186)
Federal Funding	10,056,653	7,214,735	(2,841,918)
Other Governmental Entities	-	-	-
Sale of Equipment	-	-	-
Total Revenue	\$ 12,216,984	\$ 8,936,084	\$ (3,280,900)
Indirect Charges	(732,426)	(493,779)	238,647
Local Support	486,292	486,292	-
Prior Year Carryover	-	-	-
Total Resources	\$ 11,970,850	\$ 8,928,597	\$ (3,042,254)
Expenditures			
Salaries	\$ 4,931,594	\$ 5,340,875	\$ (409,281)
Benefits	3,549,856	3,289,028	260,828
Supplies	2,979,002	1,400,074	1,578,928
Contractual	548,231	524,292	23,939
Travel	9,800	6,269	3,531
Equipment	1,000	-	1,000
Internal Transfers (in)/out	(48,633)	(24,740)	(23,893)
Total Expenditures	\$ 11,970,850	\$ 10,535,797	\$ 1,435,053
Transfer Out	-	-	-
Total Use of Resources	\$ 11,970,850	\$ 10,535,797	\$ 1,435,053
Ending Balance	\$ -	\$ (1,607,201)	\$ (1,607,201)

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 program had an average of 4,677 students; an increase of 60 students from last year's average of 4,617. Based on the state formula, the district will be funded for up to an average of 3,861 students (13.5% of 28,602 Total BEA Resident FTE Enrollment).

Revenue was \$900,647 above budget. State funding was \$1,196,631 more than budget due to higher enrollment than anticipated; resident special education overall was 235 FTE more than budget. Program expenditures were \$2,352,214 over budget due to increased costs for specialized contractual instructional, therapy and nursing services for students. As a result, the program ended the year with an operating deficit of \$1,451,567.

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>Actual</u>	<u>Variance</u> Favorable/ (Unfavorable)
Revenue			
State Funding	\$ 52,850,052	\$ 54,046,683	\$ 1,196,631
Federal Funding	7,640,670	7,279,854	(360,816)
Other Districts	1,885,009	1,879,633	(5,376)
Other Agencies	-	-	-
Total Revenue	\$ 62,375,731	\$ 63,206,170	\$ 830,439
Indirect Charges	(3,455,622)	(3,386,022)	69,601
Local Support	5,238,024	5,238,631	607
Prior Year Carryover	-	-	-
Total Resources	\$ 64,158,133	\$ 65,058,780	\$ 900,647
Expenditures			
Certificated Salaries	\$ 30,104,004	\$ 30,009,833	\$ 94,171
Classified Salaries	11,264,406	11,146,020	118,386
Benefits	17,660,362	17,686,992	(26,630)
Supplies	331,069	366,136	(35,067)
Contractual	6,572,476	7,161,983	(589,507)
Travel	58,800	18,889	39,911
Equipment	-	-	-
Internal Transfers (in)/out	27,355	120,494	(93,139)
Total Expenditures	\$ 66,018,472	\$ 66,510,347	\$ (491,875)
Balance	(1,860,339)	-	(1,860,339)
Total Use of Resources	\$ 64,158,133	\$ 66,510,347	\$ (2,352,214)
Net Surplus/(Deficit)	\$ -	\$ (1,451,567)	\$ (1,451,567)

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.

The program ended the year with an operating deficit of \$1,525,397. The program revenue was \$678,899 above budget. Program expenditures were \$2,204,295 over budget – purchased services were \$2,381,970 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>Actual</u>	<u>Variance</u> Favorable/ (Unfavorable)
Revenue			
Local Support	\$ -	\$ -	\$ -
Local Non-Tax	100,000	(227,277)	(327,277)
State Special Purpose	14,488,355	15,529,747	1,041,392
Total Revenue	\$ 14,588,355	\$ 15,302,470	\$ 714,115
Indirect Charges	(489,944)	(525,161)	(35,216)
Prior Year Carryover	-	-	-
Total Resources	\$ 14,098,411	\$ 14,777,310	\$ 678,899
Expenditures			
Salaries	\$ 4,164,476	\$ 4,016,256	\$ 148,220
Benefits	2,255,484	2,047,335	208,149
Supplies	823,862	674,233	149,629
Contractual	7,855,952	10,237,922	(2,381,970)
Travel	-	1,972	(1,972)
Equipment	-	-	-
Internal Transfers (in)/out	(1,001,363)	(675,011)	(326,352)
Total Expenditures	\$ 14,098,411	\$ 16,302,706	\$ (2,204,295)
Net Surplus/(Deficit)	\$ -	\$ (1,525,397)	\$ (1,525,397)

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 were \$641,523 above budget and expenditures were \$40,658 under budget. Therefore, the CTE program ended the year with a surplus of \$682,181.

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

Table 14

Career-Technical Education Program Summary (Program 31.XXX, 34.XXX & 38.XXX)			
	Budget	Actual	Variance Favorable/ (Unfavorable)
Revenue			
Sales	\$ 40,000	\$ 115,505	\$ 75,505
State - Apportionment	17,464,825	18,050,844	586,019
Federal Special Purpose	257,560	254,097	(3,463)
Revenue from Other Districts	-	-	-
Revenue from Other Agencies	-	-	-
Sale of Equipment	-	116	116
Total Revenue	\$ 17,762,385	\$ 18,420,561	\$ 658,176
Indirect Charges	(852,742)	(869,394)	(16,653)
Prior Year Carryover	-	-	-
Total Resources	\$ 16,909,644	\$ 17,551,167	\$ 641,523
Expenditures			
Certificated Salaries	\$ 9,842,445	\$ 10,055,468	\$ (213,023)
Classified Salaries	950,725	853,532	97,193
Benefits	4,099,097	4,167,647	(68,550)
Supplies	951,109	794,743	156,366
Contractual	1,024,431	808,612	215,819
Travel	31,387	14,812	16,575
Equipment	-	94,666	(94,666)
Internal Transfers (in)/out	10,450	79,506	(69,056)
Total Use of Resources	\$ 16,909,644	\$ 16,868,986	\$ 40,658
Net Surplus/(Deficit)	\$ -	\$ 682,181	\$ 682,181

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 for the department were \$930,657 under budget due to savings of \$1,587,672 in salaries and benefits due to vacancies. These savings are partially offset by supplies and purchased services which were collectively over budget by \$854,889.

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

Table 15

Facilities Program Summary (Year End 2019-20)				
	<u>Adopted Budget</u>	<u>Actual</u>	<u>Variance</u>	
				Favorable/ (Unfavorable)
Expenditures				
Classified Salaries	\$ 15,552,043	\$ 14,362,795	\$ 1,189,248	
Benefits	7,634,554	7,007,688	626,866	
Supplies	1,042,023	1,270,465	(228,442)	
Contractual	801,130	1,427,576	(626,446)	
Travel	1,300	4,811	(3,511)	
Equipment	83,000	86,432	(3,432)	
Internal Transfers (in)/out	(115,550)	(91,925)	(23,625)	
Total Expenditures	\$ 24,998,500	\$ 24,067,843	\$ 930,657	

Categorical Programs

To review specific activity on the grants and/or programs not contained in this section, see **Appendix B “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 ending fund balance, revenues, and expenditures. The ending fund balance was \$36,893,527 or \$12,824,219 above budget.

Table 16

General Fund	2019-20 Budget	2019-20 Actual	Variance Surplus/(Deficit)
Beginning Fund Balance	\$ 33,258,527	\$ 39,945,306	\$ 6,686,779
Revenue	470,791,586	467,772,128	(3,019,458)
Other Financing Sources	2,000,000	3,099,700	1,099,700
Total Resources Available	506,050,113	510,817,134	4,767,021
Expenditures	481,980,805	473,923,608	8,057,197
Other Financing Uses	-	-	-
Total Use of Resources	481,980,805	473,923,608	8,057,197
Ending Fund Balance	\$ 24,069,308	\$ 36,893,527	\$ 12,824,219

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 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 were 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 codes (BRCs) used to track COVID-19 related expenditures

Table 10

Expenditures by Object	Amount of Expenditures
Debit/Credit - 0XXX/1XXX	131,714
Salaries - Certificated Employees - 2XXX	10,501
Salaries - Classified Employees - 3XXX	462,895
Benefits and Payroll Taxes - 4XXX	314,647
Supplies, Instructional Resources - 5XXX	5,372,797
Purchased Services - 7XXX	561,559
Travel - 8XXX	-
Capital Outlay - 9XXX	-
Totals by Object	\$6,854,112

Expenditures are from March - August 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 2019-20 used 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 Actual	(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, actual enrollment for 2019-20 (**Table 17 column (D)**):

- Elementary schools (grades 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;

Open Doors – 1418 Programs

- TCC Fresh Start decreased by 20 FTE;
- Reengagement Center increased by 41 FTE;
- Goodwill decreased by 6 FTE
- ALE (Alternative Learning Experience) decreased by 31 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).

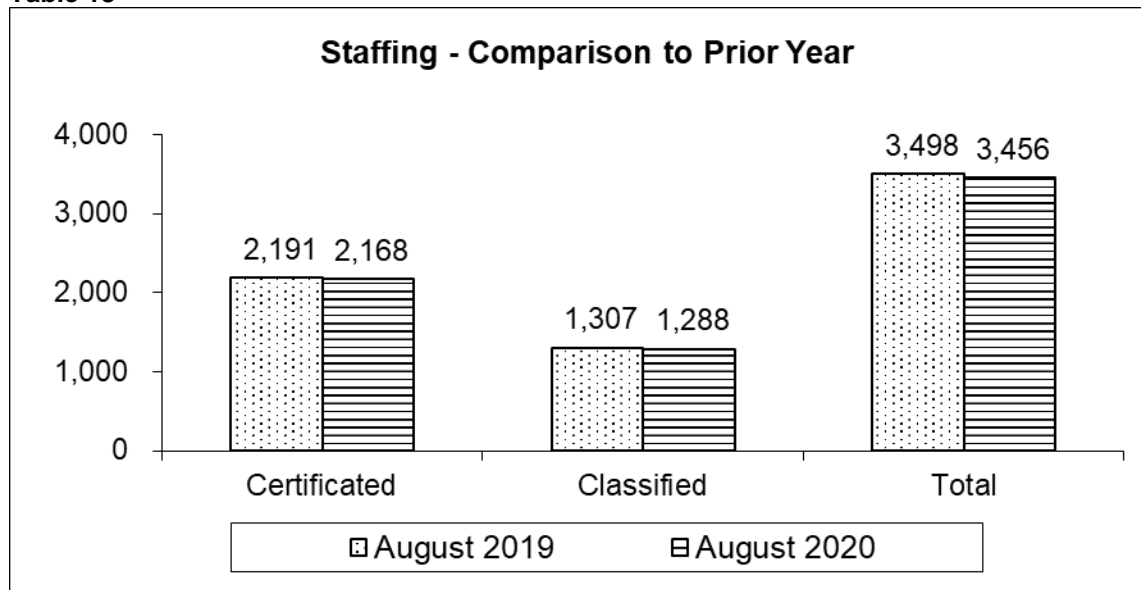
Students who participate for only part of the year or part of each day are calculated as a portion of an FTE. Any district may choose to serve students more hours per day or per year than the state definition of full-time equivalent. However, those students who attend classes more hours per day will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

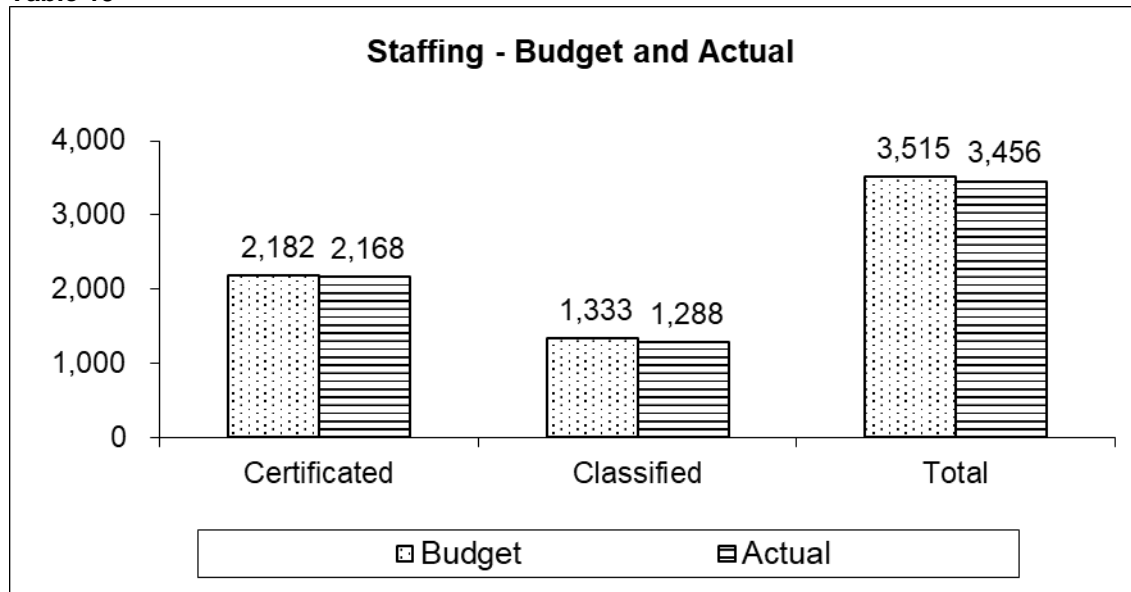
District staffing is divided into two categories: certificated staff – teachers, counselors, librarians, nurses, specialists and principals, and classified staff – classroom aids, secretaries, bus drivers, cooks, custodians, playground staff, maintenance crews, grounds crews, and business support staff. **Table 18** compares the number of filled positions in August 2019 to the number of filled positions in August 2020. The number of certificated staff decreased by 23 FTE and classified staff decreased by 19 FTE.

Table 18



As shown in **Table 19**, the number of assigned certificated FTE was 2,168 and classified staff FTE was 1,288. Certificated and classified staffing were below budget by 14 and 45 FTE, respectively.

Table 19



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Certificated staffing levels vary with student population. The total change in staffing reflects both the change in student population and any shifts between levels (elementary and secondary). Classified staffing levels vary with major changes in student population, as well as with major projects or with changes in operations of the support functions. **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</u> Incr/(Decrease)
<u>Certificated Staff</u>			
Basic Education (01-03)	1,530.80	1,523.17	7.63
Federal Stimulus (10)	-	-	-
Special Education (20)	319.10	313.57	5.53
Vocational Education (30-40)	107.80	107.45	0.35
Compensatory (50-60)	197.10	196.97	0.13
Other Instructional (70)	24.70	24.79	(0.09)
Support Services (80-90)	2.50	2.32	0.18
Total Certificated	2,182.00	2,168.27	13.73
<u>Classified Staff</u>			
Basic Education (01-03)	273.63	271.89	1.74
Federal Stimulus (10)	-	-	-
Special Education (20)	283.65	269.52	14.13
Vocational Education (30-40)	15.31	14.36	0.95
Compensatory (50-60)	100.74	104.32	(3.58)
Other Instructional (70)	41.66	42.20	(0.54)
Support Services (80-90)	617.90	585.34	32.56
Total Classified	1,332.89	1,287.63	45.26
<u>Total All Staff</u>	3,514.89	3,455.90	58.99
Actual data through August 2020			

“Basic education” includes instructional support – principals, librarians, counselors. “Compensatory” programs are programs paid for from special funding or other agencies. “Other instructional” includes several programs – Head Start, ECEAP, ROTC, summer school, Title VI, and several smaller grants. “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: November 23, 2020
Run Time: 5:26 pm
Report ID: TS163.v5

TACOMA SCHOOL DISTRICT NO. 10
Combined Balance Sheet - All Funds
As Of: August 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>
Assets							
200: Imprest Cash	28,952	0	0	0	5,560	0	34,512
236: Cash In Bank-Key Bank	30,676	16,565	0	0	2,883	44,730	94,854
237: Cash In Bank-Key Bank/Food Svc	3,739	0	0	0	0	0	3,739
240: Cash On Deposit With County	899,979	308,179	1,058	499,180	12,638	6,906	1,727,940
241: Warrants Outstanding	(261,712)	(129,979)	0	0	(8,294)	(6,125)	(406,109)
310: Taxes Receivable-Current Year	33,718,596	11,321,226	0	27,984,799	0	0	73,024,621
311: Taxes Receivable-Prior Year	313,497	178,906	0	430,017	0	0	922,420
312: Taxes Receivable-Delinquent	404,619	48,159	0	259,264	0	0	712,042
320: Due From Other Funds	4,566,980	1,704,940	0	0	21,690	0	6,293,611
330: AR Due From Other Gov't Units	911,389	0	0	0	300	0	911,689
331: AR Grant Claims Due From Other Gov'ts	6,710,836	0	0	0	0	0	6,710,836
340: Accounts Receivable	267,035	37,911	0	0	6,579	0	311,525
341: AR Employee Receivable	0	0	0	0	1,799	0	1,799
343: Accrued Revenue	84,565	0	0	0	2,039	868	87,471
346: AR Payroll System Receivable	(300)	0	0	0	0	0	(300)
410: Inventory-Supplies & Materials	585,527	0	0	0	0	0	585,527
412: Inventory-Summer	162,586	0	0	0	0	0	162,586
413: Inventory-Printing & Graphics	37,744	0	0	0	0	0	37,744
415: Inventory-Maintenance	201,898	0	0	0	0	0	201,898
425: Inventory-Food Service	3,098,257	0	0	0	0	0	3,098,257
430: Prepaid Items	751,900	0	0	0	0	0	751,900
450: Investments	49,283,171	77,787,172	2,660,227	12,278,469	2,072,174	1,051,570	145,132,783
Total Assets	101,799,933	91,273,079	2,661,285	41,451,730	2,117,369	1,097,949	240,401,344
Liabilities and Fund Balance							
Liabilities							
601: Liabilities	8,616,850	11,602,970	0	0	115,632	139,472	20,474,925
605: Accrued Salaries & Benefits	13,782,544	104,046	0	0	371	0	13,886,961
606: Est. Property/Liability Ins Payable	1,178,855	0	0	0	0	0	1,178,855
607: Horace Mann Auto Ins Payable	419	0	0	0	0	0	419
608: Nutrition Svcs Prepaid	(87,965)	0	0	0	0	0	(87,965)
610: FICA/Medicare Payable	927,587	0	0	0	0	0	927,587
611: Employee Debt Payable	(588)	0	0	0	0	0	(588)
612: Retirement Payable	691,469	0	0	0	0	0	691,469

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TACOMA SCHOOL DISTRICT NO. 10
Combined Balance Sheet - All Funds
As Of: August 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							
613: Withholding Tax Payable	(52,221)	0	0	0	0	0	(52,221)
615: Involuntary/Court Ordered Payable	351,426	0	0	0	0	0	351,426
616: SEBB Payable	2,177,381	0	0	0	0	0	2,177,381
617: Maintenance Deduct & Benefits Payable	(1,155,854)	0	0	0	0	0	(1,155,854)
618: MetLife Insurance Payable	(309,820)	0	0	0	0	0	(309,820)
619: Cancer Insurance Payable	(24,500)	0	0	0	0	0	(24,500)
622: Flex Plan Dependent Care Payable	(328,673)	0	0	0	0	0	(328,673)
623: Flex Plan Medical Payable	425,324	0	0	0	0	0	425,324
624: TSA Payable	1,049,361	0	0	0	0	0	1,049,361
625: Flex Plan - Health Savings Account	(132,572)	0	0	0	0	0	(132,572)
627: United Way Payable	(257,219)	0	0	0	0	0	(257,219)
629: Veba III/Sick Leave Payable	(657,330)	0	0	0	0	0	(657,330)
632: Benefits And Voluntary Deductions	154,187	0	0	0	0	0	154,187
633: Union Benefits Payable	1,304	0	0	0	0	0	1,304
634: Family and Medical Leave Payable	279,010	0	0	0	0	0	279,010
636: APA Salary Insurance Payable	64,577	0	0	0	0	0	64,577
637: Est Unemployment Payable	734,836	0	0	0	0	0	734,836
638: Est Compensated Absence Payable	94,063	0	0	0	0	0	94,063
639: Est Industrial Ins Payable	889,746	0	0	0	0	0	889,746
640: Due To Other Funds	1,725,346	4,549,893	0	0	11,684	6,688	6,293,611
641: AD & D Insurance Payable	(8,529)	0	0	0	0	0	(8,529)
643: Sales Tax Payable	52,550	0	0	0	0	0	52,550
650: Deposits	66	0	0	0	0	0	66
650: Deposits - Grants	482,434	0	0	0	0	0	482,434
656: Garnishments Payable	(319,422)	0	0	0	0	0	(319,422)
657: State Retiree Subsidy Payable	239,456	0	0	0	0	0	239,456
660: Beneficiary (Deceased EE)	97	0	0	0	0	0	97
750: Unavailable Revenue	971,037	0	0	0	0	15,000	986,037
752: Unavailable Revenue-Tuition	63,700	0	0	0	0	0	63,700
754: Unavailable Rev-Cash Register System	29,718	0	0	0	9,159	46	38,923
760: Unavailable Revenue -Taxes Receivable	33,257,755	11,155,595	0	27,694,183	0	0	72,107,534
Total Liabilities	64,906,407	27,412,503	0	27,694,183	136,846	161,206	120,311,146
Fund Balance							

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TACOMA SCHOOL DISTRICT NO. 10
Combined Balance Sheet - All Funds
As Of: **August 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							
840: Nonspendable - Inventory & Prepaid Items	4,837,911	0	0	0	0	0	4,837,911
819: Restricted to Fund Purposes	0	0	2,661,285	0	1,980,522	0	4,641,807
821: Restricted for Carryover	2,071,834	0	0	0	0	0	2,071,834
830: Restricted for Debt Service	218,832	0	0	13,757,546	0	0	13,976,378
861: Restricted from Bond Proceeds	0	45,901,006	0	0	0	0	45,901,006
862: Restricted from Levy Proceeds	0	14,697,733	0	0	0	0	14,697,733
870: Committed to Contingencies	1,000,000	0	0	0	0	936,743	1,936,743
820: Assigned to Encumbrances	1,104,130	0	0	0	0	0	1,104,130
866: Assigned to Carryover	2,392,398	0	0	0	0	0	2,392,398
868: Assigned to C&I	2,179,295	0	0	0	0	0	2,179,295
875: Assigned to Future Operations	5,198,019	0	0	0	0	0	5,198,019
889: Assigned to Fund Purposes	0	3,261,836	0	0	0	0	3,261,836
890: Unassigned Fund Balance	163,227	0	0	0	0	0	163,227
891: Unassigned for Minimum FB Policy	17,727,880	0	0	0	0	0	17,727,880
Total Fund Balance	36,893,527	63,860,575	2,661,285	13,757,546	1,980,522	936,743	120,090,198
Total Liabilities and Fund Balance	101,799,933	91,273,079	2,661,285	41,451,730	2,117,369	1,097,949	240,401,344

Run Date: November 23, 2020

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Report ID: TS164.v3

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



<u>State Object</u>	<u>Prior Year Adopted Budget</u>	<u>Prior Year Year to Date Actual</u>	<u>Under Budget (Over)</u>	<u>% Spent</u>	<u>Current Year Adopted Budget</u>	<u>Current Year Year to Date Actual</u>	<u>Under Budget (Over)</u>	<u>% Spent</u>
0 - Debit Transfer	2,468,161	2,686,604	(218,443)	108.9	2,562,153	5,304,805	(2,742,652)	207.0
1 - Credit Transfer	(2,468,161)	(2,686,604)	218,443	108.9	(2,562,153)	(5,304,805)	2,742,652	207.0
2 - Salaries - Certificated	207,569,848	213,375,869	(5,806,021)	102.8	220,518,905	217,763,795	2,755,110	98.8
3 - Salaries - Classified	74,327,874	74,667,604	(339,730)	100.5	75,181,853	73,458,360	1,723,493	97.7
4 - Employees Benefits & Payroll Taxes	104,916,811	104,023,655	893,156	99.1	113,389,675	115,046,356	(1,656,681)	101.5
5 - Supplies, Etc.	29,987,416	14,952,173	15,035,243	49.9	23,641,042	16,634,655	7,006,387	70.4
7 - Purchased Services	47,985,416	46,497,676	1,487,740	96.9	47,268,151	49,851,157	(2,583,006)	105.5
8 - Travel	760,722	776,487	(15,765)	102.1	660,999	464,116	196,883	70.2
9 - Capital Outlay	1,337,550	613,048	724,502	45.8	1,320,180	705,168	615,012	53.4
<u>District Total</u>	<u>466,885,637</u>	<u>454,906,513</u>	<u>11,979,124</u>	<u>97.4</u>	<u>481,980,805</u>	<u>473,923,608</u>	<u>8,057,197</u>	<u>98.3</u>

Run Date: November 23, 2020

Run Time: 5:28 pm

Report ID: TS158.v5

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
General Fund As Of: August 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	58,870,381	890,855	101.5	103.5
2 - Local Non-Tax	10,135,254	5,600,429	(4,534,825)	55.3	108.1
3 - State - General Purpose	269,452,579	270,407,139	954,560	100.4	98.6
4 - State - Special Purpose	90,513,340	86,301,963	(4,211,377)	95.3	99.3
5 - Federal - General Purpose	464,081	361,233	(102,848)	77.8	74.5
6 - Federal - Special Purpose	37,718,385	41,332,428	3,614,043	109.6	93.0
7 - Revenue from other Districts	1,885,009	1,891,067	6,058	100.3	122.5
8 - Revenue from other Agencies	2,643,412	3,007,488	364,076	113.8	100.2
9 - Other Financing Sources	2,000,000	3,099,700	1,099,700	155.0	141.7
Total Revenue	472,791,586	470,871,828	(1,919,758)	99.6	99.3
Total Resources Available	506,050,113	510,817,134	4,767,021	100.9	100.4

Uses of Resources

Expenditures

Run Date: November 23, 2020

Run Time: 5:28 pm

Report ID: TS158.v5

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

	Current Year Adopted Budget	Current Year Year to Date Actual	Under Budget (Over)	% Current Year Budget	% Prior Year Budget
Uses of Resources					
01: Basic Education	248,010,448	247,739,993	270,455	99.9	97.7
02: Basic Education - ALE	350,840	608,392	(257,552)	173.4	84.3
03: Basic Education-1418 Open	2,913,774	2,618,979	294,795	89.9	90.5
21: Special Education, State	56,240,062	54,590,787	1,649,275	97.1	111.6
22: SPED Infants & Tod - State	2,251,585	2,192,230	59,355	97.4	139.6
24: Special Education, Federal	7,288,801	6,850,038	438,763	94.0	92.7
31: Career & Tech Ed, State	13,931,036	13,780,664	150,372	98.9	87.9
34: Middle School CTE	2,734,290	2,846,938	(112,648)	104.1	87.7
38: Career & Tech Ed, Federal	244,318	241,998	2,320	99.1	118.4
51: Disadvantaged, Federal	10,531,965	10,269,991	261,974	97.5	94.4
52: School Improvement, Federal	1,680,842	1,723,231	(42,389)	102.5	109.3
55: Learning Assistance Prog,	15,658,265	14,113,755	1,544,510	90.1	97.5
56: State Institutions, Ctrs &	402,021	353,126	48,895	87.8	82.0
57: NegleCTEd & Delinquent	125,382	161,754	(36,372)	129.0	118.3
58: Special & Pilot Programs	2,374,525	3,493,769	(1,119,244)	147.1	133.1
61: Head Start, Federal	5,567,224	5,917,938	(350,714)	106.3	100.3
64: Limited English Proficienc	387,646	311,827	75,819	80.4	103.7
65: Transitional Bilingual, St	6,494,568	4,556,253	1,938,315	70.2	102.5
68: Indian Education, Federal	308,502	316,399	(7,897)	102.6	97.5
69: Other Compensatory Program	28,516	11,617	16,899	40.7	100.0
73: Summer School	64,906	24,442	40,464	37.7	26.3
74: Highly Capable, State	736,154	741,784	(5,630)	100.8	100.1
79: Other Instructional Pgms	14,554,107	2,155,729	12,398,378	14.8	44.7
88: Child Care	0	4,617,413	(4,617,413)	100.0	100.0
89: Community Services	927,748	4,573,683	(3,645,935)	493.0	177.5
97: District-Wide Support	62,221,019	62,516,460	(295,441)	100.5	93.8
98: Nutrition Svcs	11,853,850	10,281,961	1,571,889	86.7	110.5
99: Pupil Transportation	14,098,411	16,312,456	(2,214,045)	115.7	101.3
Total Expenditures	481,980,805	473,923,608	8,057,197	98.3	97.4
Total Uses of Resources	481,980,805	473,923,608	8,057,197	98.3	97.4
Ending Fund Balance	24,069,308	36,893,527	12,824,219	153.3	153.1
840: Nonspendable - Inventory & Prepaid Items	3,747,472	4,837,911	1,090,439	129.1	100.9
870: Committed to Contingencies	1,000,000	1,000,000	0	100.0	100.0
820: Assigned to Encumbrances	213,631	1,104,130	890,499	516.8	15.3

Run Date: November 23, 2020

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Report ID: TS158.v5

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

	Current Year Adopted Budget	Current Year Year to Date Actual	Under Budget (Over)	% Current Year Budget	% Prior Year Budget
Total Debt and Fiscal Management	4,961,103	6,942,041	1,980,938	139.9	83.3
821: Restricted for Carryover	0	2,071,834	2,071,834	100.0	100.0
830: Restricted for Debt Service	197,840	218,832	20,992	110.6	99.6
866: Assigned to Carryover	0	2,392,398	2,392,398	100.0	100.0
868: Assigned to C&I	0	2,179,295	2,179,295	100.0	100.0
875: Assigned to Future Operations	331,889	5,198,019	4,866,130	1,566.2	174.1
Total Restricted and Assigned FB	529,729	12,060,378	11,530,649	2,276.7	427.5
890: Unassigned Fund Balance	0	163,227	163,227	100.0	100.0
891: Unassigned for Minimum FB Policy	18,578,476	17,727,880	(850,596)	95.4	108.5
Total Fund Balance	24,069,308	36,893,527	12,824,219	153.3	153.1

Run Date: November 23, 2020
Run Time: 5:29 pm
Report ID: TS166.v4

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account w/% Received
General Fund As Of: August 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	62,385,050	2,451,093	104.1	57,979,526	58,870,381	890,855	101.5
13000: Sale Of Tax Title Property	1,941	0	(1,941)	0.0	0	0	0	100.0
19000: Other Local Taxes	340,131	0	(340,131)	0.0	0	0	0	100.0
1 - Local Taxes	<u>60,276,029</u>	<u>62,385,050</u>	<u>2,109,021</u>	<u>103.5</u>	<u>57,979,526</u>	<u>58,870,381</u>	<u>890,855</u>	<u>101.5</u>
2 - Local Non-Tax								
21000: Tuition & Fees - Unassigned	570,418	901,055	330,637	158.0	728,646	323,476	(405,170)	44.4
21010: Regular Student Fees	30,000	17,978	(12,022)	59.9	970,000	9,827	(960,173)	1.0
21020: ALE Student Fees	0	1,414	1,414	100.0	0	550	550	100.0
21800: Convenience Fee	30,000	41,510	11,510	138.4	40,000	29,615	(10,386)	74.0
21880: Day Care - Tuition & Fees	0	0	0	100.0	0	304,770	304,770	100.0
22000: Sales of Goods, Supplies, & Svcs	15,000	21,083	6,083	140.6	7,000	4,929	(2,071)	70.4
22010: Sale of Supplies & Svcs - FR 1	180,000	189,298	9,298	105.2	162,000	79,713	(82,287)	49.2
22020: Sale of Supplies & Svcs - FR 2	35,000	109,322	74,322	312.3	68,000	13,306	(54,694)	19.6
22030: Sale of Supplies & Svcs-Schools	0	100	100	100.0	0	250	250	100.0
22040: Sale of Recoverable Items	80,000	70,337	(9,663)	87.9	80,000	55,295	(24,705)	69.1
22050: Sale of Supplies & Svcs - Trip 1	120,000	76,934	(43,066)	64.1	90,000	33,102	(56,898)	36.8
22060: Sale of Supplies & Svcs - Trip 2	100,000	28,706	(71,294)	28.7	55,000	56,287	1,287	102.3
22100: Other Storeroom Sales	5,000	2,149	(2,851)	43.0	2,500	857	(1,643)	34.3
22200: Copy Center Reimbursements	60,000	46,322	(13,678)	77.2	40,000	32,174	(7,826)	80.4
22310: CTE Sales of Goods, Supplies & Svcs	40,000	38,078	(1,922)	95.2	40,000	22,901	(17,099)	57.3
22910: Nutrition Service Sales	1,701,567	1,767,265	65,698	103.9	1,766,489	1,366,272	(400,217)	77.3
22940: NS Sales - Special Events	12,954	8,314	(4,640)	64.2	3,552	6,497	2,945	182.9
22960: NS Sales - Breakfast	140,141	185,481	45,340	132.4	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	6,320	6,320	100.0	0	3,040	3,040	100.0
23000: Investment Earnings	325,000	1,026,169	701,169	315.7	1,000,000	278,572	(721,428)	27.9
25000: Gifts, Grants, & Donations (Local)	300,000	242,631	(57,369)	80.9	350,000	347,944	(2,056)	99.4
26000: Fines & Damages	70,000	92,011	22,011	131.4	130,000	15,278	(114,722)	11.8
27000: Rentals & Leases	300,000	433,688	133,688	144.6	500,000	210,722	(289,278)	42.1
27020: Facility Use - Utility Surcharge	85,750	22,915	(62,835)	26.7	85,750	9,364	(76,386)	10.9
27030: Facility Use - Custodial Labor	251,350	293,736	42,386	116.9	251,350	119,337	(132,014)	47.5
27040: Facility Use - Field/Stadium Maint	13,600	20,586	6,986	151.4	13,600	7,809	(5,791)	57.4
27050: Facility Use - Security	0	10,079	10,079	100.0	0	495	495	100.0
27060: Facility Use - Theater Tech	29,000	34,613	5,613	119.4	29,000	18,133	(10,868)	62.5
28000: Insurance Recoveries	125,000	385,170	260,170	308.1	250,000	317,350	67,350	126.9
29000: Local Support Non Tax-Unassigned	1,002,000	995,915	(6,085)	99.4	1,255,516	481,405	(774,112)	38.3

Run Date: November 23, 2020
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TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account w/% Received
General Fund As Of: August 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								
29001: Procurement Card Rebates	500,000	411,673	(88,327)	82.3	500,000	406,832	(93,168)	81.4
29010: Cash Over/Short	0	21,050	21,050	100.0	0	(1,048)	(1,048)	100.0
29060: Timber Sales	0	0	0	100.0	0	88,355	88,355	100.0
29070: CPF Indirect	1,400,000	700,000	(700,000)	50.0	1,400,000	700,000	(700,000)	50.0
29100: E-Rate Discount	0	40,448	40,448	100.0	0	40,448	40,448	100.0
29220: Advertising Commissions	50,000	0	(50,000)	0.0	50,000	0	(50,000)	0.0
29230: Photography Commissions	70,000	59,750	(10,250)	85.4	60,000	43,893	(16,107)	73.2
29240: Vending-Beverage Commissions	1,000	1,917	917	191.7	1,000	1,067	67	106.7
29250: Vending-Food Commissions	1,000	1,123	123	112.3	1,000	746	(254)	74.6
29260: Other Commissions/Rebates	5,000	4,734	(266)	94.7	5,000	4,770	(230)	95.4
2 - Local Non-Tax	7,688,913	8,309,871	620,958	108.1	10,135,254	5,600,429	(4,534,825)	55.3
3 - State - General Purpose								
31000: Apportionment	254,250,053	253,926,095	(323,958)	99.9	259,379,576	260,312,634	933,058	100.4
31210: Apportionment - Special Ed	8,272,727	8,712,663	439,936	105.3	8,701,781	9,214,819	513,038	105.9
33000: Local Effort Assistance	7,210,055	3,425,817	(3,784,238)	47.5	1,371,222	879,687	(491,535)	64.2
36000: State Forests	0	0	0	100.0	0	0	0	100.0
3 - State - General Purpose	269,732,835	266,064,575	(3,668,260)	98.6	269,452,579	270,407,139	954,560	100.4
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	38,882,678	2,702,687	107.5	41,784,107	42,523,965	739,858	101.8
41220: SPED Infants & Toddlers - State	1,924,767	2,525,813	601,046	131.2	2,364,164	2,307,899	(56,265)	97.6
41550: Learning Assistance	15,839,516	15,518,854	(320,662)	98.0	16,506,944	15,701,953	(804,991)	95.1
41560: State Institutions, Centers, and Homes - I	585,645	341,774	(243,871)	58.4	420,916	304,953	(115,963)	72.4
41580: Special & Pilot Programs	2,900,708	3,972,933	1,072,225	137.0	2,382,433	3,557,863	1,175,430	149.3
41650: Transitional Bilingual	4,730,311	4,849,832	119,521	102.5	5,021,823	5,286,620	264,797	105.3
41740: Highly Capable	819,533	820,375	842	100.1	854,159	860,692	6,533	100.8
41980: School Nutrition Services	206,442	332,137	125,695	160.9	190,439	228,271	37,832	119.9
41990: Transportation - Operations	13,829,452	15,681,188	1,851,736	113.4	14,488,355	15,529,747	1,041,392	107.2
4 - State - Special Purpose	83,516,365	82,925,583	(590,782)	99.3	90,513,340	86,301,963	(4,211,377)	95.3
5 - Federal - General Purpose								
52000: Direct Federal Revenue - Unassigned	445,022	311,965	(133,057)	70.1	464,081	343,315	(120,766)	74.0
55000: Federal Forests	0	19,581	19,581	100.0	0	17,919	17,919	100.0
5 - Federal - General Purpose	445,022	331,546	(113,476)	74.5	464,081	361,233	(102,848)	77.8

Run Date: November 23, 2020
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TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account w/% Received
General Fund As Of: August 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	5,167	(6,833)	43.1	12,000	25,367	13,367	211.4
61240: Special Ed - Supplemental	7,509,213	6,984,588	(524,625)	93.0	7,640,670	7,131,684	(508,986)	93.3
61380: CTE - Carl Perkins Grant	257,560	303,198	45,638	117.7	257,560	254,097	(3,463)	98.7
61510: Disadvantaged - Title IA	11,928,902	11,194,748	(734,154)	93.8	11,102,797	10,874,602	(228,195)	97.9
61520: School Improvement - TII, IV, V & VI	1,988,687	1,911,011	(77,676)	96.1	1,771,944	1,733,603	(38,341)	97.8
61570: Institutions - Neglected & Delinquent	122,387	144,724	22,337	118.3	132,178	170,520	38,342	129.0
61640: Limited English Proficiency	410,327	425,668	15,341	103.7	408,656	328,483	(80,173)	80.4
61760: Targeted Assistance	0	0	0	100.0	0	2,706,190	2,706,190	100.0
61880: Child Care - Federal	0	14,226	14,226	100.0	0	87,391	87,391	100.0
61890: Other Community Services	117,000	111,024	(5,976)	94.9	117,000	3,934,608	3,817,608	3,362.9
61910: Regular Lunch Reimbursement	168,771	180,708	11,937	107.1	182,001	133,906	(48,095)	73.6
61920: Reduced Price Lunch Reimbursement	679,482	723,036	43,554	106.4	714,624	542,834	(171,790)	76.0
61930: Free Lunch Reimbursement	5,955,726	5,528,848	(426,878)	92.8	5,845,181	3,629,094	(2,216,087)	62.1
61940: Certified Lunch Reimbursement	159,766	147,200	(12,566)	92.1	135,536	113,823	(21,713)	84.0
61950: Regular Breakfast Reimbursement	24,008	33,339	9,331	138.9	28,016	28,183	167	100.6
61960: Reduced Price Breakfast Reimbursement	172,898	176,731	3,833	102.2	174,395	144,531	(29,864)	82.9
61970: Free Breakfast Reimbursement	1,858,845	1,739,231	(119,614)	93.6	1,834,803	1,165,421	(669,382)	63.5
61980: Free Snack Reimbursement	55,777	91,224	35,447	163.6	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	5,580,018	(571,765)	90.7	6,151,783	6,516,531	364,748	105.9
62680: Indian Education - ED	181,765	184,220	2,455	101.4	184,144	185,678	1,534	100.8
63000: Federal Grants Through Other Entities - U	0	0	0	100.0	0	437,012	437,012	100.0
63100: Medicaid Administrative Match	0	0	0	100.0	0	0	0	100.0
63210: SPED Medicaid Match	0	158,837	158,837	100.0	0	148,170	148,170	100.0
69980: USDA Commodities	918,736	376,178	(542,558)	40.9	904,333	1,017,863	113,530	112.6
6 - Federal - Special Purpose	38,759,542	36,061,387	(2,698,155)	93.0	37,718,385	41,332,428	3,614,043	109.6
7 - Revenue from other Districts								
71210: Special Education	1,885,009	2,299,602	414,593	122.0	1,885,009	1,891,067	6,058	100.3
71990: Special Ed Transportation to and from out	0	8,961	8,961	100.0	0	0	0	100.0
7 - Revenue from other Districts	1,885,009	2,308,563	423,554	122.5	1,885,009	1,891,067	6,058	100.3
8 - Revenue from other Agencies								
81000: Governmental Entities	0	280,044	280,044	100.0	0	490,544	490,544	100.0
81880: Day Care	0	0	0	100.0	0	1,490,825	1,490,825	100.0
82000: Private Foundations Revenue	1,178,898	1,199,482	20,584	101.7	1,165,434	1,025,412	(140,022)	88.0
85000: Educational Service Districts	1,477,978	1,183,331	(294,647)	80.1	1,477,978	706	(1,477,272)	0.0

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

State Account
District Account

	<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>
8 - Revenue from other Agencies	2,656,876	2,662,857	5,981	100.2	2,643,412	3,007,488	364,076	113.8
9 - Other Financing Sources								
93000: Sale of Equipment	0	135,535	135,535	100.0	0	231,551	231,551	100.0
99000: Transfers - Redirection of Apportionment	2,000,000	2,697,546	697,546	134.9	2,000,000	2,868,149	868,149	143.4
9 - Other Financing Sources	2,000,000	2,833,081	833,081	141.7	2,000,000	3,099,700	1,099,700	155.0
District Total	466,960,591	463,882,512	(3,078,079)	99.3	472,791,586	470,871,828	(1,919,758)	99.6

Run Date: November 23, 2020

Run Time: 5:30 pm

Report ID:TS152.v3

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: August 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	188,287,834	17,871,429	193,439,766	34,036	(5,185,968)	102.8
01007: Basic Education - One Time	6,838,389	6,838,389	700,391	6,649,003	0	189,386	97.2
01011: Basic Education Enrichment	18,730,276	19,019,567	2,809,087	18,364,458	1,205	653,904	96.6
01030: BE Attendance BECCA	0	46,059	2,003	13,070	290	32,700	29.0
01040: BE Building Contributions	0	478,060	2,202	108,959	0	369,101	22.8
01050: BE Kindergarten Contributions	0	25,957	0	11,163	0	14,794	43.0
01065: BE Trans Bilingual Enrichment	336,832	318,521	121,284	2,104,071	0	(1,785,550)	660.6
01079: BE Categorical Carryover	319,919	319,919	0	0	0	319,919	0.0
01210: BE Fund Balance Special Ed	238,024	2,762,561	2,841,384	2,885,902	0	(123,341)	104.5
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	179,891	2,471,062	0	(82,079)	103.4
01280: BE HS Graduation	51,000	51,000	3,578	30,633	0	20,367	60.1
01281: BE HS Graduation Enrichment	27,000	27,000	0	0	0	27,000	0.0
01310: BE Para Coverage	5,000	23,554	0	23,554	0	0	100.0
01320: BE Peer Review Pool	75,000	75,000	10,417	10,417	0	64,583	13.9
01430: BE Instructional	34,322	34,322	2,812	17,767	0	16,555	51.8
01440: BE - Non-Instructional	172,383	172,383	9,608	94,866	0	77,517	55.0
01470: BE High Needs Support	0	0	0	9,483	0	(9,483)	100.0
01480: BE Strategic Goals/Initiatives	237,894	224,894	72,766	100,204	0	124,690	44.6
01651: BE Special Programs Enrichment	1,714,669	1,714,669	73,772	1,079,740	93,750	541,179	68.4
01657: BE Special Programs - One Time	236,350	286,350	9,193	181,157	0	105,193	63.3
01660: BE Next Move	0	0	0	2,019	0	(2,019)	100.0
01701: BE OP OT Relief Pool	95,000	153,731	419	159,909	0	(6,178)	104.0
01880: BE Partner Schools	9,793,699	9,853,301	791,567	9,951,263	0	(97,962)	101.0
01881: BE Partner Schools Enrichment	941,587	941,587	76,058	806,213	0	135,374	85.6
01901: BE Running Start	2,368,467	2,720,520	845,197	2,480,021	530	239,969	91.2
01905: BE Int'l Baccalaureate	713,422	696,718	(131,308)	466,252	311	230,154	67.0
01915: BE Bargained Enhancement 5-10	1,360,548	1,360,548	45,398	1,204,445	0	156,103	88.5
01940: BE MS Athletic Reserve	0	406,832	0	0	0	406,832	0.0
01980: BE Nutrition Svcs Carryover	0	0	631,821	631,821	0	(631,821)	100.0
01990: BE Curriculum & Instruction	4,068,238	4,070,137	416,601	1,557,202	21,826	2,491,109	38.8
01991: BE Curriculum & Instruction 1x	3,009,634	3,157,799	(11,636)	2,885,574	328	271,897	91.4
Total 01: Basic Education	248,010,448	246,541,195	27,373,934	247,739,993	152,277	(1,351,075)	100.5
02: Basic Education - ALE							

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Run Time: 5:30 pm

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TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: August 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	17,365	608,392	45,212	(114,039)	121.1
Total 02: Basic Education - ALE	350,840	539,565	17,365	608,392	45,212	(114,039)	121.1
03: Basic Education-1418 Open							
03000: Basic Ed - 1418 Open Doors	2,913,774	2,966,550	192,326	2,618,979	1,497	346,074	88.3
Total 03: Basic Education-1418 Open	2,913,774	2,966,550	192,326	2,618,979	1,497	346,074	88.3
21: Special Education, State							
21000: Special Education - State	49,828,810	45,649,879	1,197,768	32,552,148	9,715	13,088,016	71.3
21011: Special Education Enrichment	5,000,000	2,475,463	(1,943,543)	1,948,466	63,981	463,016	81.3
21510: SPED - PreSchool	0	4,135,970	361,562	3,283,844	0	852,126	79.4
21560: SPED - State Safety Net	1,403,252	2,898,462	0	551,999	0	2,346,463	19.0
21600: Special Ed State - Elem. Ed.	0	0	793,963	9,030,375	0	(9,030,375)	100.0
21660: SPED State Safety Net Elem Ed	0	0	923,648	1,079,063	0	(1,079,063)	100.0
21700: Special Ed State - Sec. Ed.	0	0	349,672	4,451,392	0	(4,451,392)	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	668,736	1,185,171	0	(1,185,171)	100.0
21800: Special Ed State - CBT	0	0	6,401	426,110	0	(426,110)	100.0
21860: SPED Safety Net Comm Based Tra	0	0	82,219	82,219	0	(82,219)	100.0
21900: SPED Work Training	0	2,237	0	0	0	2,237	0.0
Total 21: Special Education, State	56,240,062	55,170,011	2,440,426	54,590,787	73,696	505,529	99.1
22: SPED Infants & Tod - State							
22000: SPED Infants & Toddlers-State	2,251,585	2,197,999	3	2,192,230	0	5,769	99.7
Total 22: SPED Infants & Tod - State	2,251,585	2,197,999	3	2,192,230	0	5,769	99.7
24: Special Education, Federal							
24500: SPED IDEAB Flow Thru 19-20	6,271,899	6,022,417	(25,021)	2,538,965	0	3,483,452	42.2
24509: SPED IDEAB Flow Thru 18-19	0	0	0	47,498	0	(47,498)	100.0
24510: SPED IDEAB Preschool 19-20	220,154	219,010	7,293	219,010	0	0	100.0
24519: SPED IDEAB Preschool 18-19	0	0	0	1,557	0	(1,557)	100.0
24560: SPED Safety Net 19-20	796,748	469,150	(3,556)	151,919	0	317,231	32.4
24569: SPED Safety Net 18-19	0	0	0	85,336	0	(85,336)	100.0
24590: SPED Safety Net Preschool	0	4,167	4,167	4,167	0	0	100.0
24660: SPED Safety Net - Elem. Ed.	0	0	15,764	109,353	0	(109,353)	100.0
24700: SPED IDEAB Flow Thru - Sec Ed	0	0	401,585	3,484,668	0	(3,484,668)	100.0
24760: SPED Safety Net - Secondary Ed	0	0	19,327	132,657	0	(132,657)	100.0
24860: SPED Safety Net - CBT	0	0	7,282	74,910	0	(74,910)	100.0

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TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: August 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>
Total 24: Special Education, Federal	7,288,801	6,714,744	426,841	6,850,038	0	(135,294)	102.0
31: Career & Tech Ed, State							
31000: CTE Technical Support	170,126	170,126	7,990	76,502	0	93,624	45.0
31011: CTE Support - Enrichment	38,095	38,095	0	0	0	38,095	0.0
31200: CTE JROTC	553,813	553,813	67,645	612,254	937	(59,378)	110.7
31510: CTE Administration	2,948,199	3,283,204	211,876	2,173,680	0	1,109,524	66.2
31600: CTE Agriculture & Science	512,255	512,255	43,012	488,831	419	23,004	95.5
31605: CTE Lincoln Tree Farm Harvest	0	0	10,492	31,782	5,288	(37,071)	100.0
31610: CTE Business Education	1,517,915	1,517,915	136,977	1,619,096	506	(101,687)	106.7
31620: CTE Marketing Education	288,223	288,223	35,366	303,892	8,227	(23,896)	108.3
31630: CTE Diversified Occupations	779,032	779,032	76,104	841,203	0	(62,171)	108.0
31640: CTE Trade & Industry	1,925,917	1,926,917	308,134	2,133,061	8,475	(214,618)	111.1
31650: CTE Family & Consumer Science	1,222,362	1,222,362	158,933	1,360,632	5,845	(144,115)	111.8
31660: CTE Next Move	211,464	211,464	21,382	201,238	0	10,226	95.2
31670: CTE Technology	825,623	893,510	100,683	951,528	0	(58,018)	106.5
31680: CTE Health Occupations	698,953	698,953	83,802	806,292	0	(107,339)	115.4
31710: CTE Career Guidance	359,766	359,766	31,544	337,426	0	22,340	93.8
31880: CTE Partner School	1,567,664	1,567,664	137,131	1,557,382	0	10,282	99.3
31901: CTE Running Start	129,750	152,141	38,450	159,508	11,574	(18,941)	112.4
31902: CTE Open Doors	181,879	128,510	1,145	126,357	0	2,153	98.3
Total 31: Career & Tech Ed, State	13,931,036	14,303,950	1,470,666	13,780,664	41,271	482,015	96.6
34: Middle School CTE							
34500: CTE Middle School	2,734,290	3,020,330	263,369	2,846,938	10,513	162,879	94.6
Total 34: Middle School CTE	2,734,290	3,020,330	263,369	2,846,938	10,513	162,879	94.6
38: Career & Tech Ed, Federal							
38500: CTE Perkins Grant 19-20	244,318	241,998	33,839	241,998	0	0	100.0
Total 38: Career & Tech Ed, Federal	244,318	241,998	33,839	241,998	0	0	100.0
51: Disadvantaged, Federal							
51200: OSSI Targeted/Comprehensive	483,780	483,687	24,504	403,653	0	80,034	83.5
51201: OSSI Targeted/Comprehensive 21	0	0	167	167	0	(167)	100.0
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	0	(28,829)	100.0
51500: T1-A Disadvantaged 19-20	9,897,779	10,009,596	872,488	9,605,704	0	403,892	96.0
51501: T1-A Disadvantaged 20-21	0	0	3,984	3,984	0	(3,984)	100.0
51509: T1-A Disadvantaged 18-19	0	0	0	95,885	0	(95,885)	100.0

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TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: August 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							
51520: ESEA Distinguished Sch. Award	0	10,000	1,229	1,229	0	8,771	12.3
51530: T10-C Homeless Ed 19-20	52,172	52,173	4,151	44,628	0	7,545	85.5
51539: T10-C Homeless Ed 18-19	0	0	0	367	0	(367)	100.0
51600: T1-D Neglect & Delinqnt 19-20	98,234	89,686	6,832	85,638	0	4,048	95.5
Total 51: Disadvantaged, Federal	10,531,965	10,645,142	913,354	10,269,991	0	375,151	96.5
52: School Improvement, Federa							
52420: Title IV - Part A	671,421	754,175	54,199	624,612	0	129,563	82.8
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	107,307	1,090,667	0	(78,752)	107.8
52477: T2-A Teacher Quality 16-17	0	0	0	0	170	(170)	100.0
52478: T2-A Teacher Quality 17-18	0	0	0	0	300	(300)	100.0
52479: T2-A Teacher Quality 18-19	0	0	0	0	325	(325)	100.0
Total 52: School Improvement, Federa	1,680,842	1,766,090	161,506	1,723,231	795	42,064	97.6
55: Learning Assistance Prog,							
55500: Learning Assistance Program	9,289,559	9,573,156	889,886	8,360,626	0	1,212,530	87.3
55501: Learning Assistance Co-Teach	1,109,919	1,109,919	254,807	1,272,541	0	(162,622)	114.7
55520: LAP High Poverty	4,173,520	4,676,877	602,823	3,534,654	1,278	1,140,945	75.6
55521: LAP High Poverty Co-Teach	1,085,267	1,085,267	86,111	945,934	0	139,333	87.2
Total 55: Learning Assistance Prog,	15,658,265	16,445,219	1,833,628	14,113,755	1,278	2,330,186	85.8
56: State Institutions, Ctrs &							
56510: Remann Hall	402,021	291,264	34,312	353,126	0	(61,862)	121.2
Total 56: State Institutions, Ctrs &	402,021	291,264	34,312	353,126	0	(61,862)	121.2
57: NegleCTEd & Delinquent							
57510: T1-D Neglect/Delinquent 19-20	125,382	179,636	26,887	160,659	0	18,977	89.4
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	26,887	161,754	0	17,882	90.0
58: Special & Pilot Programs							
58020: Collection of Evidence	25,000	33,603	382	6,443	0	27,160	19.2
58079: Certification Bonus	2,219,433	2,434,424	19,632	2,448,069	0	(13,645)	100.6
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	5,831	5,831	0	0	100.0
58250: Computer Science and Education	0	10,561	10,145	10,530	0	31	99.7
58260: WaKIDS Training	0	9,010	0	8,499	0	511	94.3

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TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: August 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							
58280: High Demand Career & Tech Ed.	0	15,000	4,765	15,000	0	0	100.0
58290: Media Literacy Grants	0	4,673	0	0	0	4,673	0.0
58310: Beg Ed Support Team 19-20	0	291,207	68,703	291,387	0	(180)	100.1
58311: Beg Ed Support Team 20-21	0	0	7,161	7,161	27,000	(34,161)	100.0
58319: Beg Ed Support Team 18-19	0	0	0	1,389	0	(1,389)	100.0
58320: STEM Lighthouse Schools	0	18,692	5,902	18,692	0	0	100.0
58330: Aerospace & Adv. Manufacturing	0	37,384	8,585	34,557	1,868	959	97.4
58350: K-12 Dual Language Grant Progr	0	28,038	0	24,468	0	3,570	87.3
58360: Construction Program-CORE PLUS	0	9,346	(2,716)	9,346	0	0	100.0
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	0	15,258	0	5,992	71.8
58670: WA 1st Robotics Competition 20	0	18,692	0	17,283	1,000	409	97.8
58690: WA FIRST- FIRST Tech Challenge	0	16,824	(188)	15,671	0	1,153	93.1
58720: Advanced Placement Computer 20	0	7,477	0	5,829	0	1,648	78.0
58730: OSSSI District Grant	0	299,066	(11,031)	299,613	0	(547)	100.2
58750: OSSSI Targeted/Comprehensive	54,205	54,207	8,000	33,215	0	20,992	61.3
58759: OSSSI Targeted/Comprehensive	0	0	0	(5)	0	5	100.0
58770: TPEP Teacher Training 19-20	0	109,415	10,142	109,415	0	0	100.0
58900: Para Educator Cert. Program	0	0	108,629	108,629	0	(108,629)	100.0
Total 58: Special & Pilot Programs	2,374,525	3,453,503	243,943	3,493,769	29,868	(70,134)	102.0
61: Head Start, Federal							
61510: Head Start Regular 19-20	5,501,094	5,806,722	414,928	4,043,615	17,867	1,745,240	69.9
61520: Head Start Training 19-20	66,130	66,130	0	15,476	0	50,654	23.4
61530: Head Start COVID 19	0	318,120	190,496	190,496	18,096	109,528	65.6
61549: Head Start Extension - Regular	0	1,646,307	217,052	1,650,397	0	(4,090)	100.2
61559: Head Start Extension-Training	0	22,043	0	17,954	0	4,089	81.4
Total 61: Head Start, Federal	5,567,224	7,859,322	822,476	5,917,938	35,963	1,905,421	75.8
64: Limited English Proficienc							
64500: Limited English 19-20	387,646	406,792	9,332	296,738	0	110,054	72.9
64501: Limited English 20-21	0	0	15,089	15,089	0	(15,089)	100.0
Total 64: Limited English Proficienc	387,646	406,792	24,421	311,827	0	94,965	76.7
65: Transitional Bilingual, St							
01065: BE Trans Bilingual Enrichment	2,166,530	2,164,886	0	0	0	2,164,886	0.0

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TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: August 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>
65: Transitional Bilingual, St							
65000: Transitional Bilingual	4,328,038	4,667,977	1,001,077	4,556,253	0	111,724	97.6
Total 65: Transitional Bilingual, St	6,494,568	6,832,863	1,001,077	4,556,253	0	2,276,610	66.7
68: Indian Education, Federal							
68011: Indian Education Enrichment	133,825	133,825	27,726	140,038	0	(6,213)	104.6
68500: Indian Education 19-20	174,677	161,414	(8,898)	161,414	0	0	100.0
68501: Indian Education 20-21	0	0	7,500	14,947	0	(14,947)	100.0
68509: Indian Education 18-19	0	0	0	0	0	0	100.0
Total 68: Indian Education, Federal	308,502	295,239	26,328	316,399	0	(21,160)	107.2
69: Other Compensatory Program							
69100: SPED Reimbursable	28,516	28,516	0	11,617	0	16,899	40.7
69200: District Conferences	0	14,535	0	0	0	14,535	0.0
Total 69: Other Compensatory Program	28,516	43,051	0	11,617	0	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	10,755	20,053	0	(1,279)	106.8
Total 73: Summer School	64,906	22,987	10,755	24,442	0	(1,455)	106.3
74: Highly Capable, State							
74000: Highly Capable	736,154	741,784	354,033	741,784	7,978	(7,979)	101.1
Total 74: Highly Capable, State	736,154	741,784	354,033	741,784	7,978	(7,979)	101.1
79: Other Instructional Pgms							
79000: Other Instructional Programs	7,966,075	1,169,494	0	0	0	1,169,494	0.0
79010: Tuition Based Preschool	612,000	0	0	0	0	0	100.0
79039: Dream Factory Learning Center	0	6,398	783	2,516	0	3,882	39.3
79100: Early Childhood Ed 19-20	1,455,640	0	0	0	0	0	100.0
79128: Whole Kids Foundation	0	911	0	749	0	162	82.3
79149: Project Lead the Way Gateway	0	11,239	(783)	11,239	0	0	100.0
79160: Truancy Support	48,000	48,000	0	0	0	48,000	0.0
79180: Wallace Foundation 19-20	965,434	1,194,856	48,694	871,212	0	323,644	72.9
79181: Wallace Foundation 20-21	0	0	5,725	5,725	0	(5,725)	100.0
79189: Wallace Foundation 18-19	0	0	0	0	10,171	(10,171)	100.0
79200: JROTC - Army 19-20	192,122	192,122	18,584	221,929	0	(29,807)	115.5
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	(214)	10,063	1,264	7,679	59.6

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TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: August 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							
79259: Rockefeller Philanthropy Advis	0	3,121	0	0	0	3,121	0.0
79260: JROTC - Navy 19-20	83,966	83,966	6,784	87,417	0	(3,451)	104.1
79269: JROTC - Navy 18-19	0	0	0	915	0	(915)	100.0
79270: JROTC - Navy Start Up	0	1,459	0	900	0	559	61.7
79310: SPED Community Preschool	2,618,221	0	0	0	0	0	100.0
79320: Dart Foundation CORE	0	1,571	1,571	1,571	0	0	100.0
79330: City of Tacoma Mini Grants 20	0	17,753	462	11,683	0	6,070	65.8
79345: Gates AP/IB Support	0	6,159	0	(42)	0	6,201	(0.7)
79359: Jobs for America's Graduates	0	8,134	0	0	0	8,134	0.0
79360: Ctr for Strength Teaching Prof	0	20,000	0	14,993	0	5,007	75.0
79379: Stuart Foundation Grant 18-19	200,000	200,000	24,640	81,200	0	118,800	40.6
79380: ECEAP USDA Meals/Snacks 19-20	22,338	0	0	0	0	0	100.0
79399: City of Tacoma - CBT	0	336,084	6,667	51,439	0	284,645	15.3
79409: City of Tacoma-Restor. Justice	0	237,307	0	73,777	0	163,530	31.1
79419: City of Tacoma - SSGRIN	0	261,917	0	125,636	3,000	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	7,402	89,147	0	(3,372)	103.9
79509: JROTC - Air Force 18-19	0	0	0	915	0	(915)	100.0
79530: JROTC - Marines 19-20	102,218	102,218	8,744	105,560	0	(3,342)	103.3
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	595,060	3,040	274,680	0	320,380	46.2
79585: International Exchange Program	116,646	116,646	(11,259)	915	0	115,731	0.8
79590: Read To Me (formerly Werlin)	42,247	42,247	900	17,100	0	25,147	40.5
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	10,251	0	20,129	33.7
79755: Foundation for Tacoma Students	0	42,343	0	7,404	0	34,939	17.5
79790: GRADS-Teens Parent Enhance	0	7,157	0	5,234	0	1,923	73.1
79850: Arts Collaboration	31,425	31,425	0	9,282	0	22,144	29.5

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TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: August 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							
79899: Partners in Science Suppl Prog	0	6,563	0	2,480	0	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	14,682	0	14,682	0	0	100.0
Total 79: Other Instructional Pgms	14,554,107	5,010,476	121,741	2,155,729	14,435	2,840,312	43.3
88: Child Care							
88010: Tuition Based Preschool	0	612,000	545,473	545,473	0	66,527	89.1
88040: Head Start Contributions	0	161	0	0	0	161	0.0
88100: Early Childhood Ed 19-20	0	1,470,403	1,480,601	1,480,601	0	(10,198)	100.7
88101: Early Childhood Ed 20-21	0	0	6,316	10,776	0	(10,776)	100.0
88211: Transportation PreSchool	0	30,000	0	10,656	0	19,344	35.5
88310: SPED Community Preschool	0	2,618,221	2,569,202	2,569,202	0	49,019	98.1
88411: ECEAP Summer Program 2020	0	94,550	706	706	0	93,844	0.7
Total 88: Child Care	0	4,825,335	4,602,298	4,617,413	0	207,922	95.7
89: Community Services							
89010: Facility Use	177,250	177,250	37,630	171,039	0	6,211	96.5
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	4,762	0	2,338	67.1
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	94,496	0	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	3,934,608	3,934,608	0	(3,817,608)	3,362.9
89160: Community Partnerships	389,048	389,548	39,576	339,230	0	50,318	87.1
Total 89: Community Services	927,748	928,248	4,011,814	4,573,683	0	(3,645,435)	492.7
97: District-Wide Support							
97000: District-Wide Support	39,483,654	40,802,621	7,183,614	38,776,590	496,631	1,529,400	96.3
97011: District-Wide Support Enrichme	19,137,840	19,279,270	3,652,253	19,217,005	0	62,265	99.7
97090: DWS Tech General Admin	2,000,000	2,000,000	(15,058)	2,928,345	121,702	(1,050,047)	152.5
97093: DWS Tech Util/Net	173,612	173,612	17,309	388,374	0	(214,762)	223.7
97580: DWS Security	1,394,921	1,404,921	131,926	1,190,376	40,021	174,524	87.6
97880: DWS Partner School	30,992	30,992	0	15,770	0	15,222	50.9
Total 97: District-Wide Support	62,221,019	63,691,416	10,970,044	62,516,460	658,354	516,602	99.2
98: Nutrition Svcs							
98000: Nutrition Services	11,367,558	11,367,558	(3,122,853)	9,545,292	7,279	1,814,987	84.0

Run Date: November 23, 2020

Run Time: 5:30 pm

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TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: August 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>
98: Nutrition Svcs							
98011: Nutrition Services Enrichment	486,292	486,292	279,044	486,292	0	0	100.0
98030: Nutrition Svcs - Summer	0	0	(14,638)	250,377	0	(250,377)	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	(2,858,447)	10,281,961	16,239	1,555,650	86.9
99: Pupil Transportation							
99000: Pupil Transportation	14,615,054	15,554,942	162,271	16,520,869	24,093	(990,021)	106.4
99011: Pupil Transportation Enrichmen	100,000	100,000	100,000	100,000	0	0	100.0
99110: Transportation - Ex Curr	330,000	330,000	0	364,385	0	(34,385)	110.4
99120: Transportation - Field Trips	(946,643)	(992,696)	(325,323)	(672,798)	0	(319,898)	67.8
Total 99: Pupil Transportation	14,098,411	14,992,246	(63,052)	16,312,456	24,093	(1,344,303)	109.0
District Total	481,980,805	481,980,805	54,455,886	473,923,608	1,113,469	6,943,728	98.6

ASSOCIATED STUDENT BODY FUND

The Associated Student Body Fund (ASB) is a special revenue fund which holds public monies generated in the students' interest for non-curricular events for cultural, athletic, recreational, or social purposes. The ASB fund is restricted by laws, statutes, and policies.

Most of the District's schools have active ASB accounts and funds are generated through fundraising efforts, student membership fees, and donations. ASB reporting categories include:

1000 series	General Student Body
2000 series	Athletics
3000 series	Classes
4000 series	Clubs
6000 series	Private Monies for Charitable Contributions

Revenues and expenditures were both lower in total than the previous year but resulted in a net decrease in its fund balance.

Associated Student Body Fund for the fiscal period ended	August 31, 2019	August 31, 2020	Variance Higher/(lower)
Beginning Fund Balance	\$ 1,939,700	\$ 1,936,813	\$ (2,887)
Revenue	1,790,400	1,144,425	(645,975)
Total Resources Available	3,730,100	3,081,238	(648,862)
Expenditures	1,793,287	1,100,716	(692,571)
Total Use of Resources	1,793,287	1,100,716	(692,571)
Ending Fund Balance	\$ 1,936,813	\$ 1,980,522	\$ 43,710

The ASB financial statements are next in this section.

Run Date: November 23, 2020
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Report ID: TS161.v6

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



	Current Year <u>Adopted</u> <u>Budget</u>	Current Year Year to Date <u>Actual</u>	Under Budget (Over)	% Current Year_ <u>Budget</u>	% Prior Year_ <u>Budget</u>
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	448,235	(766,237)	36.9	63.2
2 - Athletics	358,600	220,819	(137,781)	61.6	76.1
3 - Classes	547,914	120,739	(427,175)	22.0	48.1
4 - Clubs	2,112,195	350,287	(1,761,908)	16.6	29.7
6 - Private Money	112,000	4,345	(107,655)	3.9	8.7
Total Revenue	4,345,181	1,144,425	(3,200,756)	26.3	45.2
Total Resources Available	6,106,223	3,081,239	(3,024,984)	50.5	68.0
Uses of Resources					
Expenditures					
1 - General Student Body	1,280,435	424,606	855,829	33.2	59.1
2 - Athletics	350,334	212,996	137,338	60.8	87.2
3 - Classes	445,130	103,637	341,493	23.3	54.6
4 - Clubs	1,946,296	354,375	1,591,921	18.2	29.9
6 - Private Money	109,500	5,102	104,398	4.7	7.2
Total Expenditures	4,131,695	1,100,716	3,030,979	26.6	46.1
Total Uses of Resources	4,131,695	1,100,716	3,030,979	26.6	46.1
Ending Fund Balance	1,974,528	1,980,522	5,994	100.3	121.5

Run Date: November 23, 2020

Run Time: 5:32 pm

Report ID: TS157.v5

TACOMA SCHOOL DISTRICT NO. 10
ASB Statement Of Revenue and Expenditure by BRC
Associated Student Body Fund August 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	44	0	0	3,360	0	3,360
103 Birney	9,025	118	60	0	9,083	0	9,083
104 Blix	1,507	18	257	1,795	1,268	0	1,268
105 Boze	14,480	5,671	9,434	26,520	10,717	0	10,717
107 Browns Pt	14,268	606	206	44,450	14,669	0	14,669
109 Bryant	10,421	2,082	(650)	19,500	13,153	0	13,153
110 Crescent Hts	1,042	560	509	1,000	1,093	0	1,093
113 DeLong	6,201	7,448	4,221	21,000	9,427	0	9,427
115 Downing	7,133	2,637	1,587	15,050	8,183	0	8,183
117 Edison	3,815	624	0	1,000	4,439	0	4,439
119 Fawcett	9,697	30,598	30,584	23,410	9,710	0	9,710
121 Fern Hill	295	4	0	9,000	299	0	299
123 Franklin	1,918	27	0	12,100	1,945	0	1,945
125 Geiger	5,521	6,749	2,978	30,775	9,292	0	9,292
133 Jefferson	3,115	83	81	1,050	3,117	0	3,117
135 Larchmont	2,648	4,223	3,265	8,000	3,605	0	3,605
137 Lister	4,485	2,041	879	11,000	5,648	0	5,648
139 Lowell	3,835	698	250	1,350	4,282	0	4,282
143 Lyon	3,670	2,175	443	2,900	5,402	0	5,402
147 Manitou Pk	8,062	4,273	5,122	10,775	7,213	0	7,213
149 Mann	581	14	0	6,000	595	0	595
151 McCarver	3,530	47	0	9,500	3,577	0	3,577
157 NE Tacoma	7,551	99	295	26,700	7,356	0	7,356
163 Pt Defiance	744	17,930	16,500	12,100	2,174	0	2,174
165 Reed	2,789	2,814	157	1,850	5,446	0	5,446
169 Roosevelt	5,268	685	845	6,000	5,108	0	5,108
175 Sheridan	770	6,851	6,504	41,300	1,118	0	1,118
177 Sherman	5,321	15,801	15,673	17,034	5,449	0	5,449
179 Stanley	1,225	16	0	0	1,241	0	1,241
181 Skyline	5,725	4,025	3,041	4,675	6,709	0	6,709
183 Wainwright	10,731	10,274	1,257	23,500	19,748	0	19,748
185 Washington	6,029	16,415	18,276	22,080	4,168	0	4,168
187 Whitman	5,352	(689)	184	1,525	4,479	0	4,479
189 Whittier	2,071	28	0	2,000	2,098	0	2,098
200 Giaudrone	30,473	20,790	11,681	93,135	39,582	0	39,582
202 Baker	129,668	33,531	26,763	68,490	136,436	0	136,436

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Run Time: 5:32 pm

Report ID: TS157.v5

TACOMA SCHOOL DISTRICT NO. 10
ASB Statement Of Revenue and Expenditure by BRC
Associated Student Body Fund August 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>
206 Gray	47,824	36,830	28,875	85,000	55,779	0	55,779
208 Hunt	16,967	223	0	0	17,190	0	17,190
210 Jason Lee	26,748	7,110	2,514	59,550	31,344	0	31,344
212 Mason	62,586	23,263	46,484	104,250	39,366	0	39,366
216 Meeker	70,703	50,921	54,152	200,900	67,473	0	67,473
218 Stewart	28,191	43,762	17,157	82,600	54,796	0	54,796
220 Truman	101,040	36,538	21,337	120,075	116,241	0	116,241
221 First Creek	23,132	28,062	19,988	43,300	31,206	0	31,206
224 Foss	95,085	54,404	52,219	155,965	97,270	0	97,270
226 Lincoln	215,128	93,827	107,630	424,710	201,325	0	201,325
228 Mt Tahoma	199,386	126,710	123,725	213,466	202,370	0	202,370
230 Stadium	229,913	206,679	252,661	945,713	183,931	0	183,931
232 Wilson	355,935	144,708	131,227	773,855	369,417	0	369,417
234 Oakland	3,557	306	630	3,285	3,233	0	3,233
235 IDEA School	2,881	3,082	1,655	52,600	4,307	0	4,307
237 SOTA	35,461	15,599	13,786	89,555	37,275	0	37,275
239 Science & Math Institute	44,929	2,057	1,735	27,980	45,251	0	45,251
607 Career & Technical Education	29,397	387	0	28,327	29,784	0	29,784
617 ASB Athletics & Activities	129	61,237	61,366	120,000	0	0	0
734 Young Ambassadors	13,946	9,475	3,175	24,000	20,246	0	20,246
<u>District Total</u>	<u>1,936,813</u>	<u>1,144,425</u>	<u>1,100,716</u>	<u>4,131,695</u>	<u>1,980,522</u>	<u>0</u>	<u>1,980,522</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.

On July 22, 2020 the District completed the sale of bonds issued to refund \$295,555,000 of the District's outstanding Series 2014 and Series 2015 bond issues. The new issue of refunding bonds was sold at an overall interest rate of 2.018%. The average interest rate of the bonds refunded was 5.036%. This improvement in interest rate resulted in an aggregate reduction in annual debt service of \$45,335,614 over the years 2027 - 2039. This debt service savings will be passed along to District taxpayers as reductions in annual tax collection for debt service.

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 August 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	\$ -	\$ 5,545,000	\$ 46,045,000	\$ 4,195,000
2014 UTGO	136,600,000	-	130,360,000	6,240,000	-
2015 UTGO	261,045,000	-	172,290,000	88,755,000	14,315,000
2015 Refunding of 2005 UTGO	30,485,000	-	21,570,000	8,915,000	8,915,000
2020 UTGO	-	366,010,000	-	366,010,000	-
Total Bonds Payable	\$ 479,720,000	\$ 366,010,000	\$ 329,765,000	\$ 515,965,000	\$ 27,425,000

The financial statements for this fund are next in this section

Run Date: November 23, 2020

Run Time: 5:32 pm

Report ID: TS160.v5

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

	Current Year <u>Adopted</u> <u>Budget</u>	Current Year Year to Date <u>Actual</u>	Under Budget (Over)	% Current Year <u>Budget</u>	% Prior Year <u>Budget</u>
Resources Available					
Restricted FB					
830: Restricted for Debt Service	12,094,351	12,094,351	0	100.0	134.2
Total Restricted FB	12,094,351	12,094,351	0	100.0	134.2
Total Beginning Fund Balance	12,094,351	12,094,351	0	100.0	134.2
Revenue					
1 - Local Taxes	58,825,000	58,754,687	(70,313)	99.9	100.5
2 - Local Non-Tax	239,000	133,326	(105,674)	55.8	477.8
9 - Other Financing Sources	0	366,010,000	366,010,000	100.0	100.0
Total Revenue	59,064,000	424,898,013	365,834,013	719.4	100.9
Total Resources Available	71,158,351	436,992,364	365,834,013	614.1	105.0
Uses of Resources					
Expenditures					
701: Bonds - Discount	2,400,000	882,021	1,517,979	36.8	100.0
702: Bonds - Issuance Costs	0	488,500	(488,500)	100.0	100.0
728: Principal Payments	34,210,000	34,210,000	0	100.0	100.0
730: Interest Payments	23,106,738	23,106,738	1	100.0	100.0
Total Expenditures	59,716,738	58,687,258	1,029,480	98.3	98.7
535: Other Financing Uses	0	364,547,559	(364,547,559)	100.0	100.0
Total Uses of Resources	59,716,738	423,234,818	(363,518,080)	708.7	98.7
Ending Fund Balance	11,441,613	13,757,546	2,315,933	120.2	149.3

Run Date: November 23, 2020
 Run Time: 5:33 pm
 Report ID: TS156.v4

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



<u>State Account</u>	<u>Prior Year Adopted Budget</u>	<u>Prior Year Year to Date Actual</u>	<u>Over Budget (Under)</u>	<u>% Received</u>	<u>Current Year Adopted Budget</u>	<u>Current Year Year to Date Actual</u>	<u>Over Budget (Under)</u>	<u>% Received</u>
<u>District Account</u>								
1 - Local Taxes								
11000: Local Property Tax	57,267,500	57,549,762	282,262	100.5	58,825,000	58,754,687	(70,313)	99.9
1 - Local Taxes	57,267,500	57,549,762	282,262	100.5	58,825,000	58,754,687	(70,313)	99.9
2 - Local Non-Tax								
23000: Investment Earnings	56,000	267,552	211,552	477.8	239,000	133,326	(105,674)	55.8
2 - Local Non-Tax	56,000	267,552	211,552	477.8	239,000	133,326	(105,674)	55.8
9 - Other Financing Sources								
96000: Sale of Refunding Bonds	0	0	0	100.0	0	366,010,000	366,010,000	100.0
9 - Other Financing Sources	0	0	0	100.0	0	366,010,000	366,010,000	100.0
<u>District Total</u>	57,323,500	57,817,314	493,814	100.9	59,064,000	424,898,013	365,834,013	719.4

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 be completed 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 completion date 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 plants 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: November 23, 2020
Run Time: 5:34 pm
Report ID: TS159.v7

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



	Current Year <u>Adopted</u> <u>Budget</u>	Current Year Year to Date <u>Actual</u>	Under Budget (Over)	% Current Year <u>Budget</u>	% Prior Year <u>Budget</u>
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	23,959,134	(40,866)	99.8	102.5
2 - Local Non-Tax	1,735,000	1,745,055	10,055	100.6	909.9
4 - State - Special Purpose	0	100,000	100,000	100.0	100.0
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	25,828,014	(406,986)	98.4	127.8
Total Resources Available	171,895,000	163,803,555	(8,091,445)	95.3	105.0
Uses of Resources					
Expenditures					
12 - Site Improvements	1,145,000	893,828	251,172	78.1	251.0
21 - New Buildings	68,336,000	75,919,900	(7,583,900)	111.1	78.3
22 - Remodeled Buildings	19,470,757	799,097	18,671,660	4.1	4.9
31 - Initial Equipment	38,744,243	17,036,863	21,707,380	44.0	66.6
32 - Additional Equipment	0	6,573	(6,573)	100.0	100.0
35 - Instructional Technology	0	5,281,158	(5,281,158)	100.0	100.0
51 - Sale of Real Estate	0	880	(880)	100.0	100.0
52 - MODIFY REPORT FOR DESC	0	4,682	(4,682)	100.0	68.4
Total Expenditures	127,696,000	99,942,980	27,753,020	78.3	66.2
Total Uses of Resources	127,696,000	99,942,980	27,753,020	78.3	66.2

Run Date: November 23, 2020
Run Time: 5:34 pm
Report ID: TS159.v7

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
Capital Projects Fund As Of: August 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>
Ending Fund Balance	44,199,000	63,860,575	19,661,575	144.5	170.3
861: Restricted from Bond Proceeds	129,737,000	45,901,006	(83,835,994)	35.4	67.1
862: Restricted from Levy Proceeds	13,344,000	14,697,733	1,353,733	110.1	90.8
Total Restricted Fund Balance	143,081,000	60,598,739	(82,482,261)	42.4	68.4
869: Restricted from Undistributed Proceeds	2,579,000	0	(2,579,000)	0.0	100.0
889: Assigned to Fund Purposes	0	3,261,836	3,261,836	100.0	152.0
Total Assigned Fund Balance	2,579,000	3,261,836	682,836	126.5	152.0
Total Ending Fund Balance	145,660,000	63,860,575	(81,799,425)	43.8	69.2

Run Date: November 23, 2020
Run Time: 5:35 pm
Report ID: TS156.v4

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account
Capital Projects Fund August 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	17,370,000	17,800,907	430,907	102.5	24,000,000	23,959,134	(40,866)	99.8
1 - Local Taxes	17,370,000	17,800,907	430,907	102.5	24,000,000	23,959,134	(40,866)	99.8
2 - Local Non-Tax								
23000: Investment Earnings	309,000	3,402,725	3,093,725	1,101.2	1,692,000	1,575,885	(116,115)	93.1
25000: Gifts, Grants, & Donations (Local)	0	0	0	100.0	0	140,000	140,000	100.0
27000: Rentals & Leases	72,000	45,224	(26,776)	62.8	43,000	29,170	(13,830)	67.8
28000: Insurance Recoveries	0	8,210	8,210	100.0	0	0	0	100.0
29050: Mitigation Fees	0	10,500	10,500	100.0	0	0	0	100.0
2 - Local Non-Tax	381,000	3,466,659	3,085,659	909.9	1,735,000	1,745,055	10,055	100.6
4 - State - Special Purpose								
41000: Special Purpose - Unassigned	0	0	0	100.0	0	100,000	100,000	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	100,000	100,000	100.0
8 - Revenue from other Agencies								
81000: Governmental Entities	0	574,851	574,851	100.0	0	23,826	23,826	100.0
8 - Revenue from other Agencies	0	574,851	574,851	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	23,327,435	5,076,435	127.8	26,235,000	25,828,014	(406,986)	98.4

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 received \$520,786 in depreciation from the state for district buses. The district replaced six buses in 2019-20 with plans to replace 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: November 23, 2020

Run Time: 5:35 pm

Report ID: TS162.v4

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
Transportation Vehicle Fund As Of: August 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	<u>2,138,000</u>	<u>2,794,754</u>	<u>656,754</u>	<u>130.7</u>	<u>99.1</u>
Total Beginning Fund Balance	<u>2,138,000</u>	<u>2,794,754</u>	<u>656,754</u>	<u>130.7</u>	<u>99.1</u>
Revenue					
2 - Local Non-Tax	10,000	33,441	23,441	334.4	58.0
4 - State - Special Purpose	562,000	520,786	(41,214)	92.7	87.8
9 - Other Financing Sources	0	17,904	17,904	100.0	100.0
Total Revenue	<u>572,000</u>	<u>572,130</u>	<u>130</u>	<u>100.0</u>	<u>97.0</u>
Total Resources Available	<u>2,710,000</u>	<u>3,366,884</u>	<u>656,884</u>	<u>124.2</u>	<u>97.7</u>
Uses of Resources					
Expenditures					
910: Barcoded Equipment	780,000	0	780,000	0.0	0.0
941: Non-Barcoded Equipment	0	705,600	(705,600)	100.0	100.0
Total Expenditures	<u>780,000</u>	<u>705,600</u>	<u>74,400</u>	<u>90.5</u>	<u>45.5</u>
Total Uses of Resources	<u>780,000</u>	<u>705,600</u>	<u>74,400</u>	<u>90.5</u>	<u>45.5</u>
Ending Fund Balance	<u><u>1,930,000</u></u>	<u><u>2,661,285</u></u>	<u><u>731,285</u></u>	<u><u>137.9</u></u>	<u><u>203.6</u></u>

Run Date: November 23, 2020
Run Time: 5:36 pm
Report ID: TS156.v4

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



<u>State Account</u>	<u>Prior Year Revised Budget</u>	<u>Prior Year Year to Date Actual</u>	<u>Over Budget (Under)</u>	<u>% Received</u>	<u>Current Year Revised Budget</u>	<u>Current Year Year to Date Actual</u>	<u>Over Budget (Under)</u>	<u>% Received</u>
<u>District Account</u>								
2 - Local Non-Tax								
23000: Investment Earnings	0	8,707	8,707	100.0	0	33,441	33,441	100.0
2 - Local Non-Tax	0	8,707	8,707	100.0	0	33,441	33,441	100.0
4 - State - Special Purpose								
44990: Transportation - Depreciation	0	524,397	524,397	100.0	0	520,786	520,786	100.0
4 - State - Special Purpose	0	524,397	524,397	100.0	0	520,786	520,786	100.0
9 - Other Financing Sources								
93000: Sale of Equipment	0	0	0	100.0	0	17,904	17,904	100.0
99000: Transfers - Redirection of Apportionment	0	2,000,000	2,000,000	100.0	0	0	0	100.0
9 - Other Financing Sources	0	2,000,000	2,000,000	100.0	0	17,904	17,904	100.0
District Total	0	2,533,104	2,533,104	100.0	0	572,130	572,130	100.0

APPENDIX A

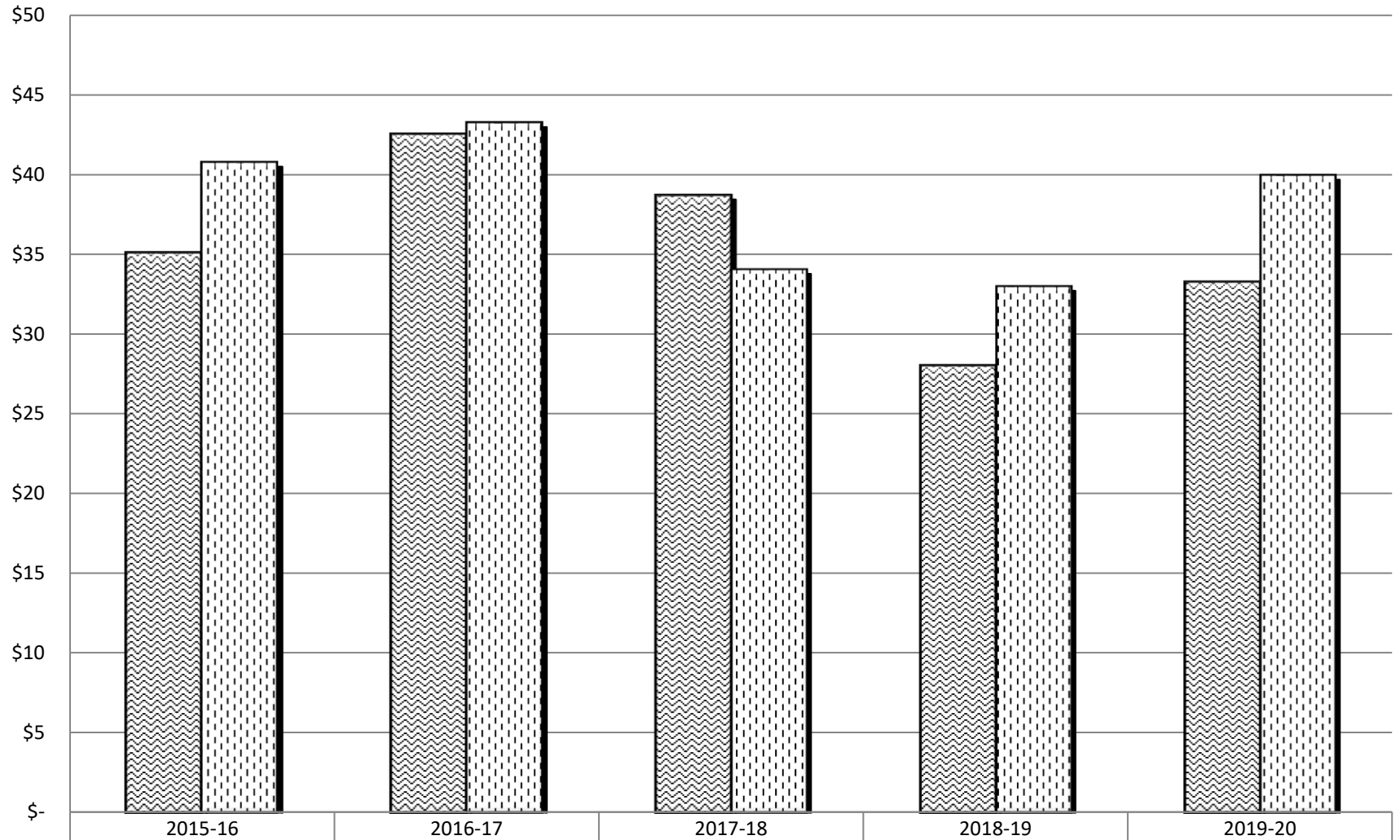
Year-End Financial 2019-20			
	(1) Budget	(2) Actual	(3) Variance (1) vs. (2)
Beginning Fund Balance	\$ 33,258,527	\$ 39,945,306	\$ 6,686,779
Revenue	470,791,586	467,772,128	(3,019,458)
Other Financing Sources	<u>2,000,000</u>	<u>3,099,700</u>	<u>1,099,700</u>
Total Resources Available	506,050,113	510,817,135	4,767,021
Expenditures	481,980,805	473,923,608	8,057,197
Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>
Total Use of Resources	481,980,805	473,923,608	8,057,197
Ending Fund Balance	<u>\$ 24,069,308</u>	<u>\$ 36,893,528</u>	<u>\$ 12,824,219</u>
Detail of Ending Fund Balance			
Nonspendable - Inventory & Prepaid Items	3,747,472	4,837,911	1,090,439
Committed to Debt & Fiscal Management	0	0	-
Committed to Encumbrances	213,631	1,104,130	890,499
Committed to Contingencies	1,000,000	1,000,000	-
Restricted for Carryover	-	2,071,834	2,071,834
Restricted for Debt Service	197,840	218,832	20,992
Assigned to Carryover	-	2,392,398	2,392,398
Assigned to Curriculum & Instruction	-	2,179,295	2,179,295
Assigned to Future Operations	331,889	5,198,019	4,866,130
Unassigned Fund Balance	18,578,476	163,227	(18,415,249)
Unassigned for Minimum FB Policy	-	17,727,880	17,727,880
Total Fund Balance	<u>\$ 24,069,308</u>	<u>\$ 36,893,527</u>	<u>\$ 12,824,219</u>

GRANT ACTIVITY FOR 2019-20
As of August 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	6,349,845		6,349,845	328,987	2,586,463		2,915,450	3,434,395
SPED IDEAB Preschool	2451X	230,880		230,880	11,912	220,566		232,478	(1,598)
SPED Safety Net	2456X	469,150		469,150		237,255		237,255	231,895
CTE Perkins Grant	3850X	254,097		254,097	13,064	241,998		255,062	(965)
T1 SIG Cohort III 13-14	5140X				1,561	28,829		30,390	(30,390)
T1-A Disadvantaged	5150X	10,552,116		10,552,116	528,533	9,679,928		10,208,461	343,655
Title X Part C Educ. For Homel	5153X	55,000		55,000	2,419	44,996		47,415	7,585
Title 1-Part D-N&D Remann Hall	5160X	94,546		94,546	4,642	85,638		90,280	4,266
ESEA Priority/Focus Schools	5163X								
T2-A Teacher Quality	5247X	1,066,760		1,066,760	54,846	955,419		1,010,264	56,496
Learning Assistance Program	55500	10,974,773		10,974,773	807,291	8,360,626		9,167,916	1,806,857
Remann Hall	56510	304,953		304,953	13,689	353,126		366,816	(61,863)
T1-D Neglected & Delinquent	5751X	189,372		189,372	8,767	161,754		170,521	18,851
Collection of Evidence	58020	33,603		33,603		6,443		6,443	27,160
Certification Bonus	5807X	2,434,424		2,434,424		2,448,069		2,448,069	(13,645)
State RAD Grant	5814X								
Beginning Ed Support Team 18	58318								
Admin Intern Program	5865X	17,120		17,120		7,122		7,122	9,998
Recruiting WA Teachers	5866X	21,250		21,250		15,258		15,258	5,992
Wa FIRST-1st Robotics Compet.	5867X	20,000		20,000		18,283		18,283	1,717
WA 1st Robotics Grant	5868X								
Wa FIRST-1st Tech Challenge	5869X	18,000		18,000		13,687		13,687	4,313
Advanced Placement Computer Science	58728								
TPEP Teacher Training Funds	5877X	117,074		117,074	7,659	109,415		117,074	(0)
Head Start Regular	6151X	6,416,428		6,416,428	424,580	4,061,482		4,486,062	1,930,366
Head Start Training	6152X	73,074		73,074	1,625	15,476		17,101	55,973
Limited English Proficiency	6450X	428,840		428,840	16,888	296,738		313,627	115,213
Transitional Bilingual	65000	5,416,254		5,416,254	730,367	4,556,253		5,286,620	129,634
Indian Education	6850X	170,163		170,163	9,546	176,361		185,908	(15,745)
Highly Capable	74000	860,692		860,692	118,908	645,100		764,008	96,684
Other Instructional Programs	79000	1,215,863		1,215,863					1,215,863
Early Childhood Ed	7910X								
Wallace Foundation	79188								
JROTC - Army	7920X	192,122		192,122					192,122
Refugee Impact	7922X								
JROTC - Navy	7926X	83,966		83,966					83,966
JROTC - Navy Start Up	79270	1,459		1,459					1,459
JROTC - Navy Orientation	7929X								
City of Tacoma Mini Grants	7933X	17,753		17,753					17,753
Gates AP/IB Support	79345	6,159		6,159					6,159
Stuart Foundation	79378								
JROTC - Air Force	7950X	85,775		85,775					85,775
JROTC - Marines	7953X	102,218		102,218					102,218
WaKIDS	7965X								
Lincoln Ctr Intelligence +Char	79693	14,167		14,167					14,167
Lincoln Center Extn Day Pgm	79733	6,876		6,876					6,876
The Greater Tacoma Comm Found.	79754	30,380		30,380					30,380
The Greater Tacoma Comm Found.	79755	42,343		42,343					42,343
GRADS-Early Achievers Project	7979X	7,157		7,157					7,157
Bridge to College Courses	79947								
GRAND TOTAL		48,374,652		48,374,652	3,085,285	35,326,285		38,411,570	9,963,082

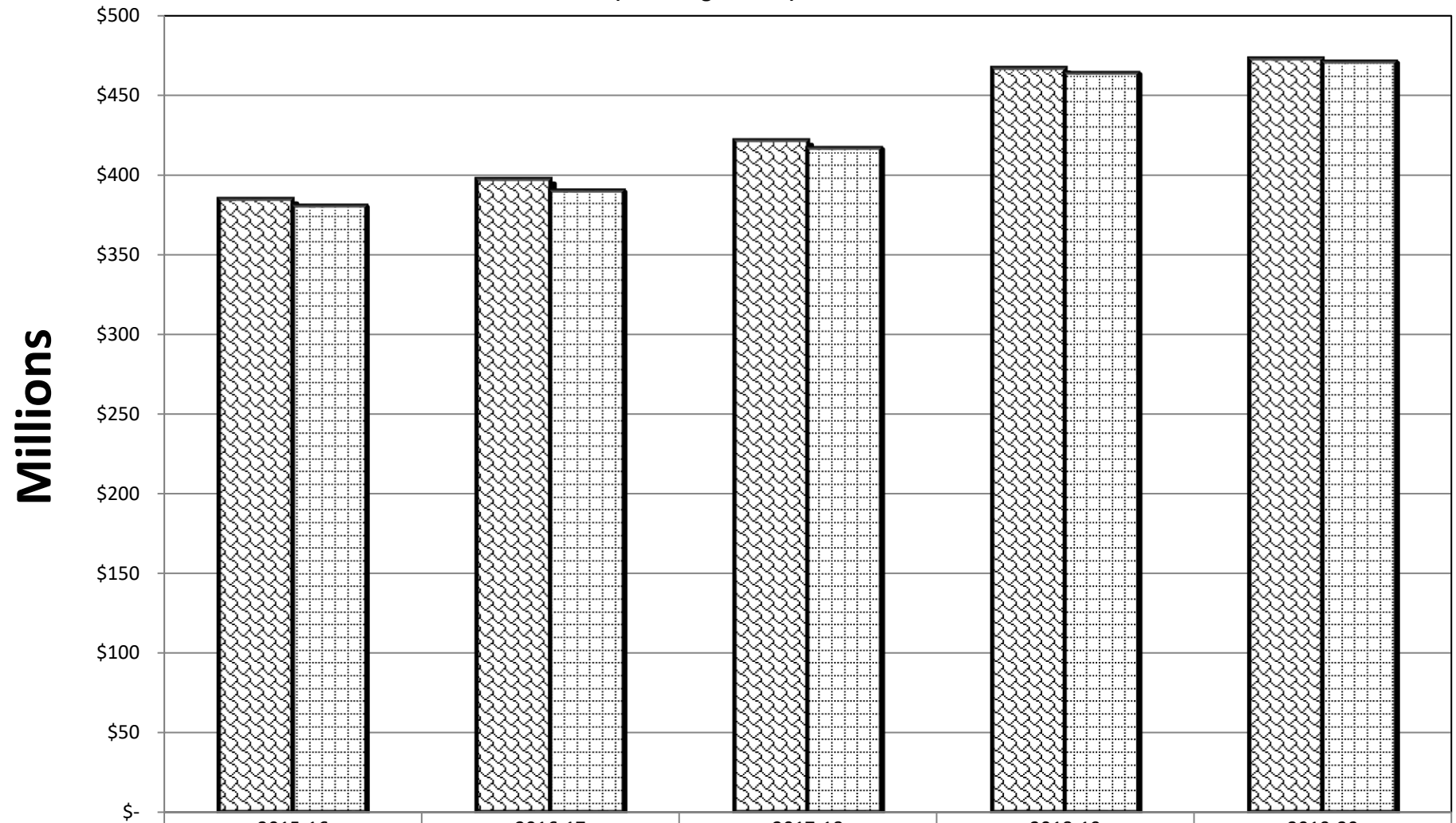
5 - Year Trend General Fund Beginning Fund Balance (As of September 1st)

Millions



<input checked="" type="checkbox"/> Budget	\$35,081,713	\$42,518,240	\$38,683,318	\$28,021,518	\$33,258,527
<input type="checkbox"/> Actual	\$40,756,452	\$43,251,597	\$34,036,362	\$32,969,307	\$39,945,306
Variance Over/(Under) Budget	\$5,674,739	\$733,357	\$(4,646,956)	\$4,947,789	\$6,686,779
% of Variance from Budget	16.2%	1.7%	-12.0%	17.7%	20.1%

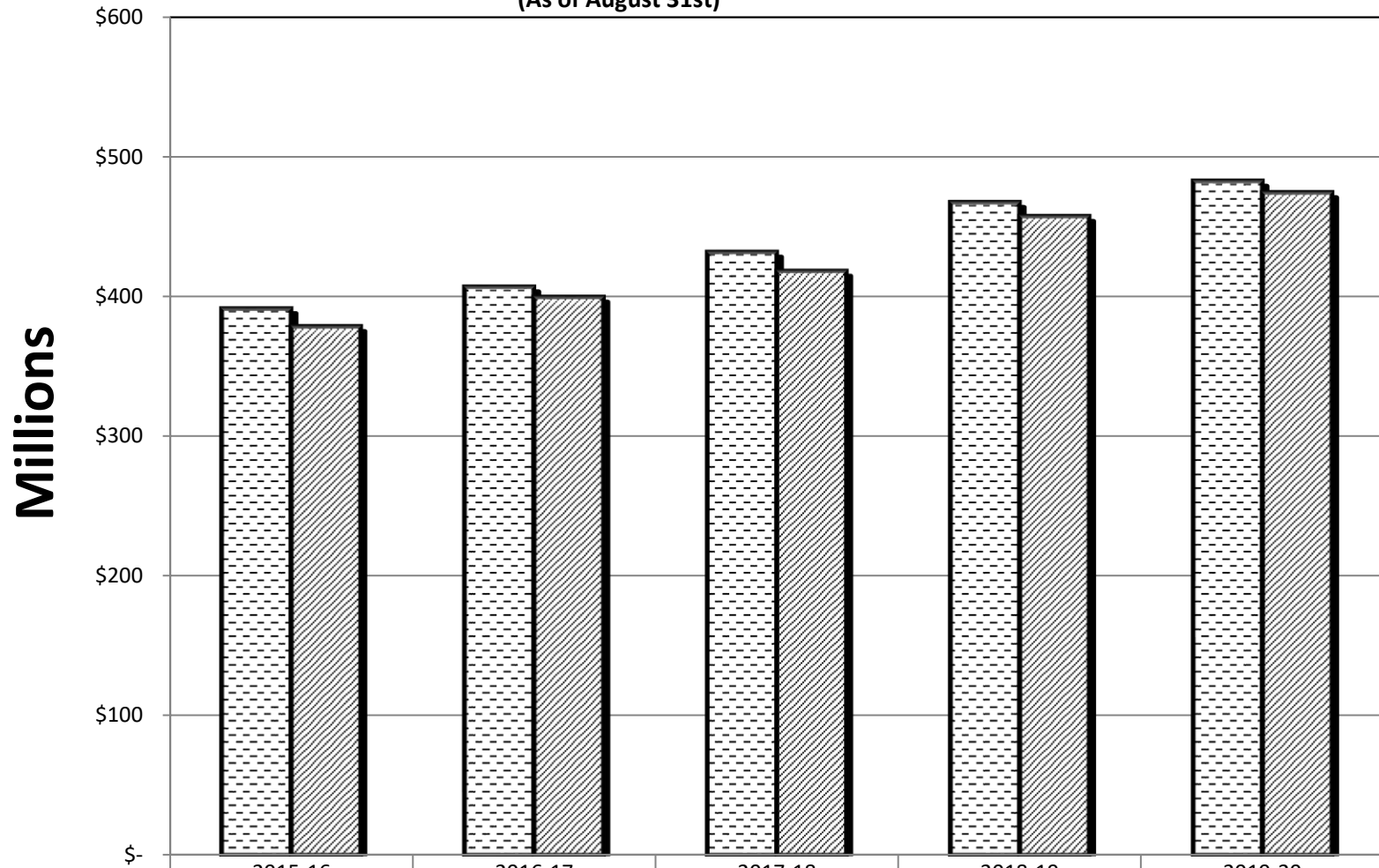
**5 - Year Trend General Fund
Budget vs. Actual Revenues**
(As of August 31st)



	2015-16	2016-17	2017-18	2018-19	2019-20
Budget	\$384,654,272	\$397,218,282	\$421,595,746	\$466,960,591	\$472,791,586
Actual	\$380,611,253	\$389,971,390	\$416,738,211	\$463,882,512	\$470,871,828
Variance Over/(Under) Budget	\$(4,043,019)	\$(7,246,892)	\$(4,857,535)	\$(3,078,079)	\$(1,919,758)
% of Variance from Budget	-1.1%	-1.8%	-1.2%	-0.7%	-0.4%

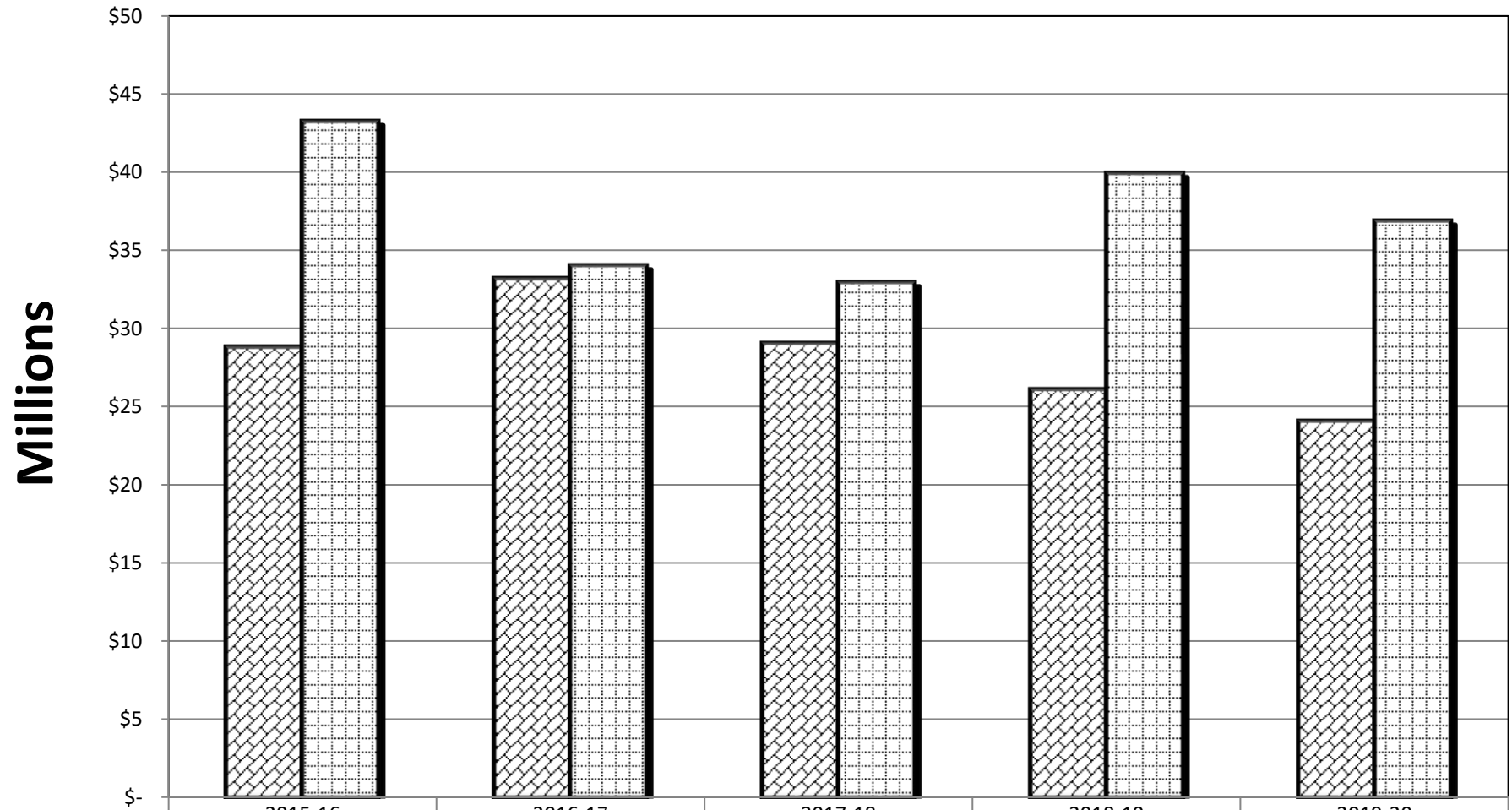
5 - Year Trend General Fund Budget vs. Actual Expenditures

(As of August 31st)



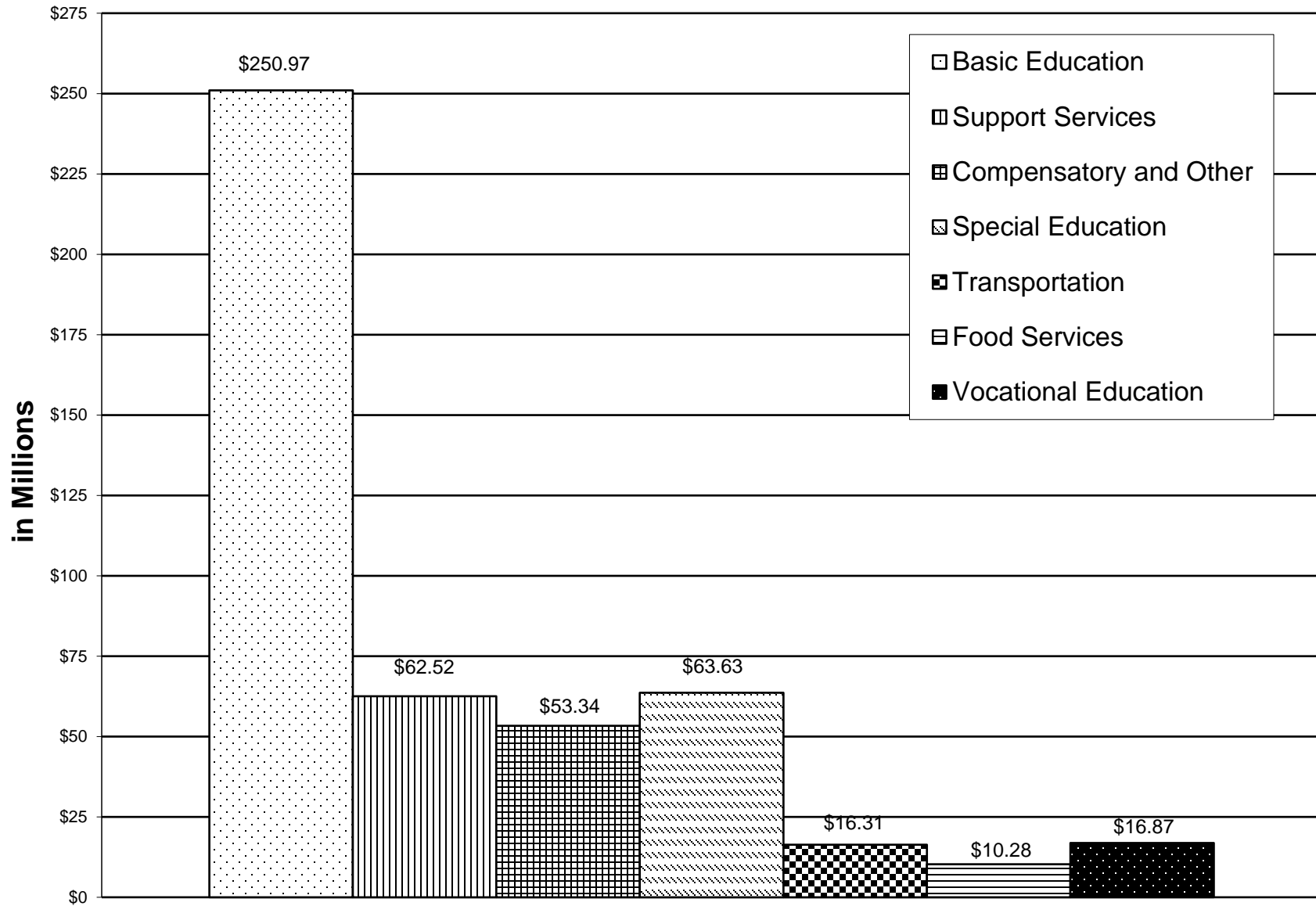
Budget	\$390,922,149	\$406,537,436	\$431,230,465	\$466,885,637	\$481,980,805
Actual	\$378,116,106	\$399,186,625	\$417,805,266	\$456,906,513	\$473,923,608
Variance (Over)/Under Budget	\$12,806,043	\$7,350,811	\$13,425,199	\$9,979,124	\$8,057,197
% of Variance from Budget	3.3%	1.8%	3.1%	2.1%	1.7%

5 - Year Trend General Fund Ending Fund Balance (As of August 31st)



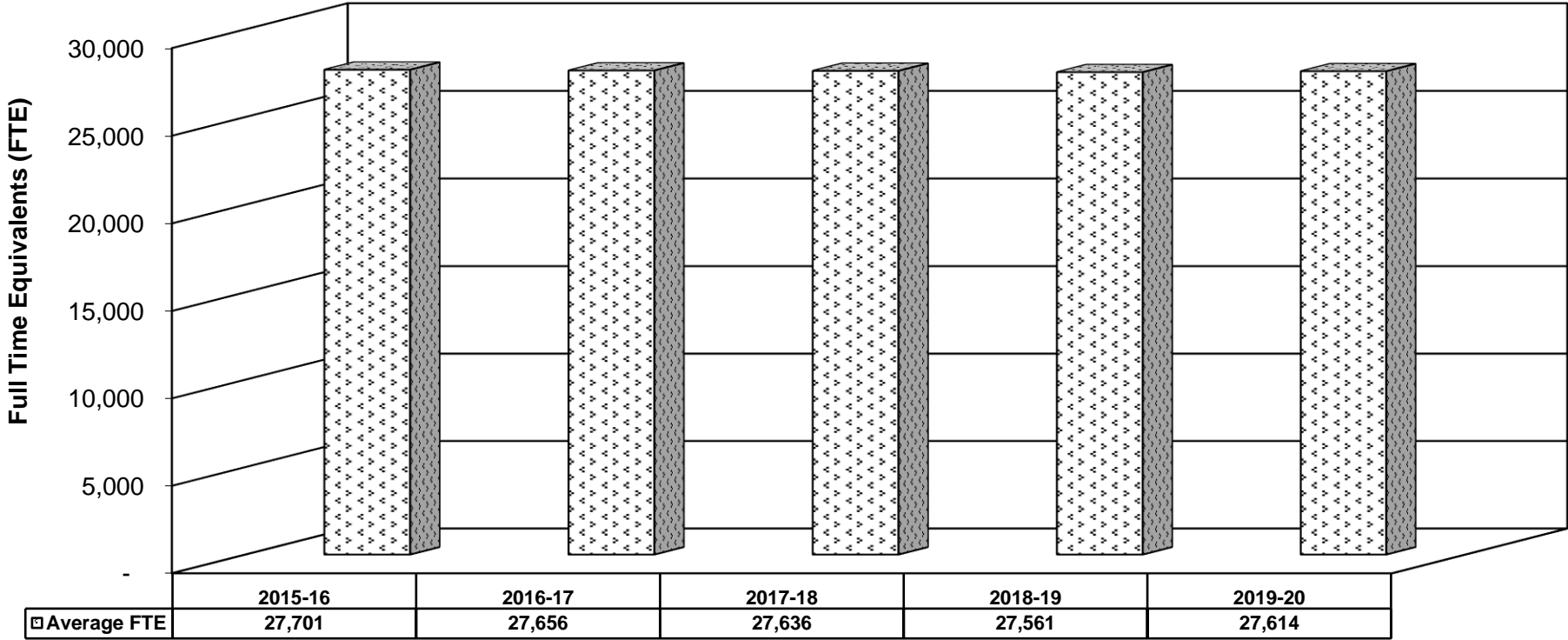
	2015-16	2016-17	2017-18	2018-19	2019-20
■ Budget	\$28,813,836	\$33,199,086	\$29,048,599	\$26,096,472	\$24,069,308
■ Actual	\$43,251,597	\$34,036,362	\$32,969,307	\$39,945,306	\$36,893,527
Variance Over/(Under) Budget	\$14,437,761	\$837,276	\$3,920,708	\$13,848,834	\$12,824,219
% of Variance from Budget	50.1%	2.5%	13.5%	53.1%	53.3%

2019-20 General Fund Expenditures by Program

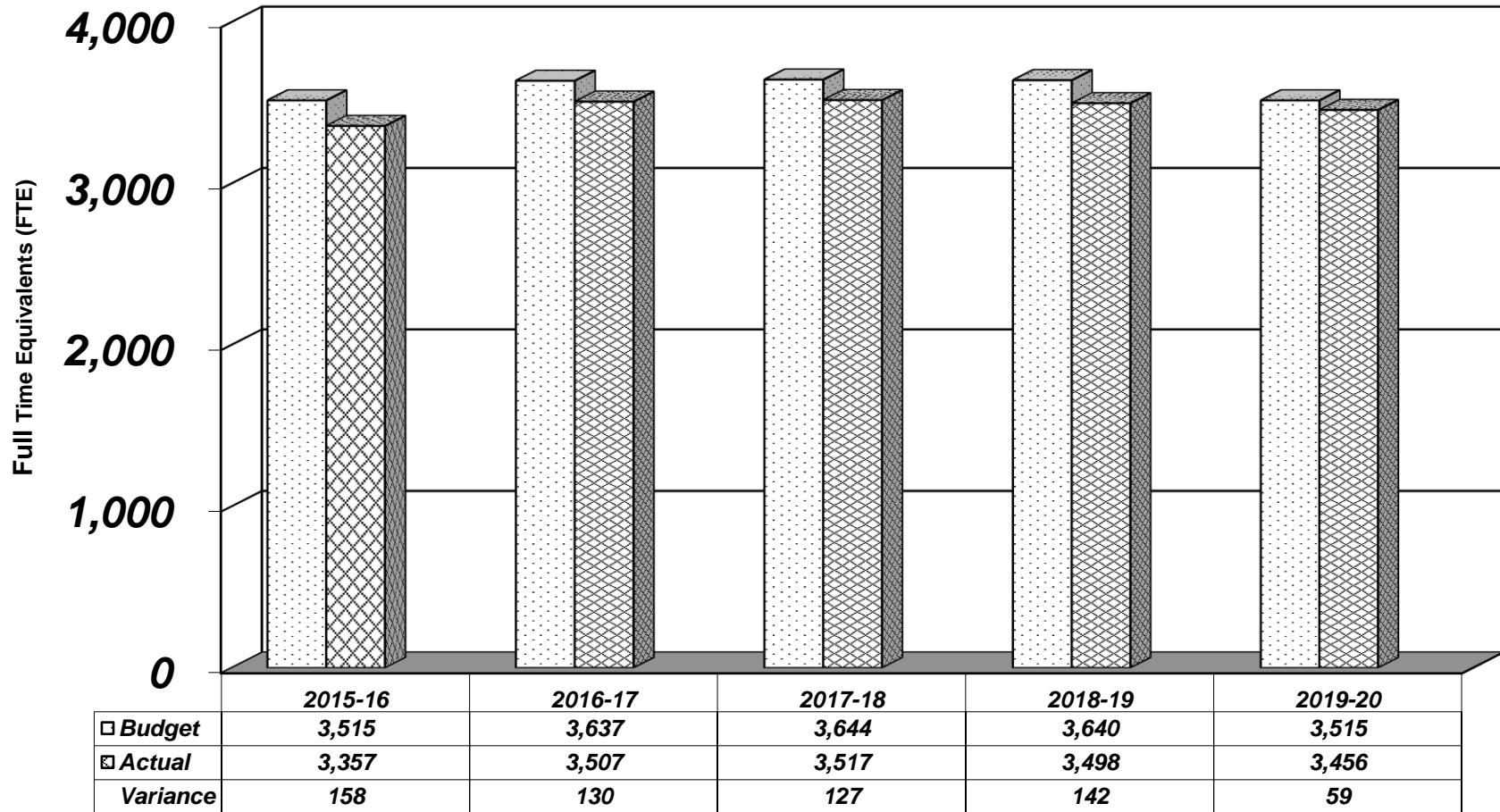


K-12 Enrollment History

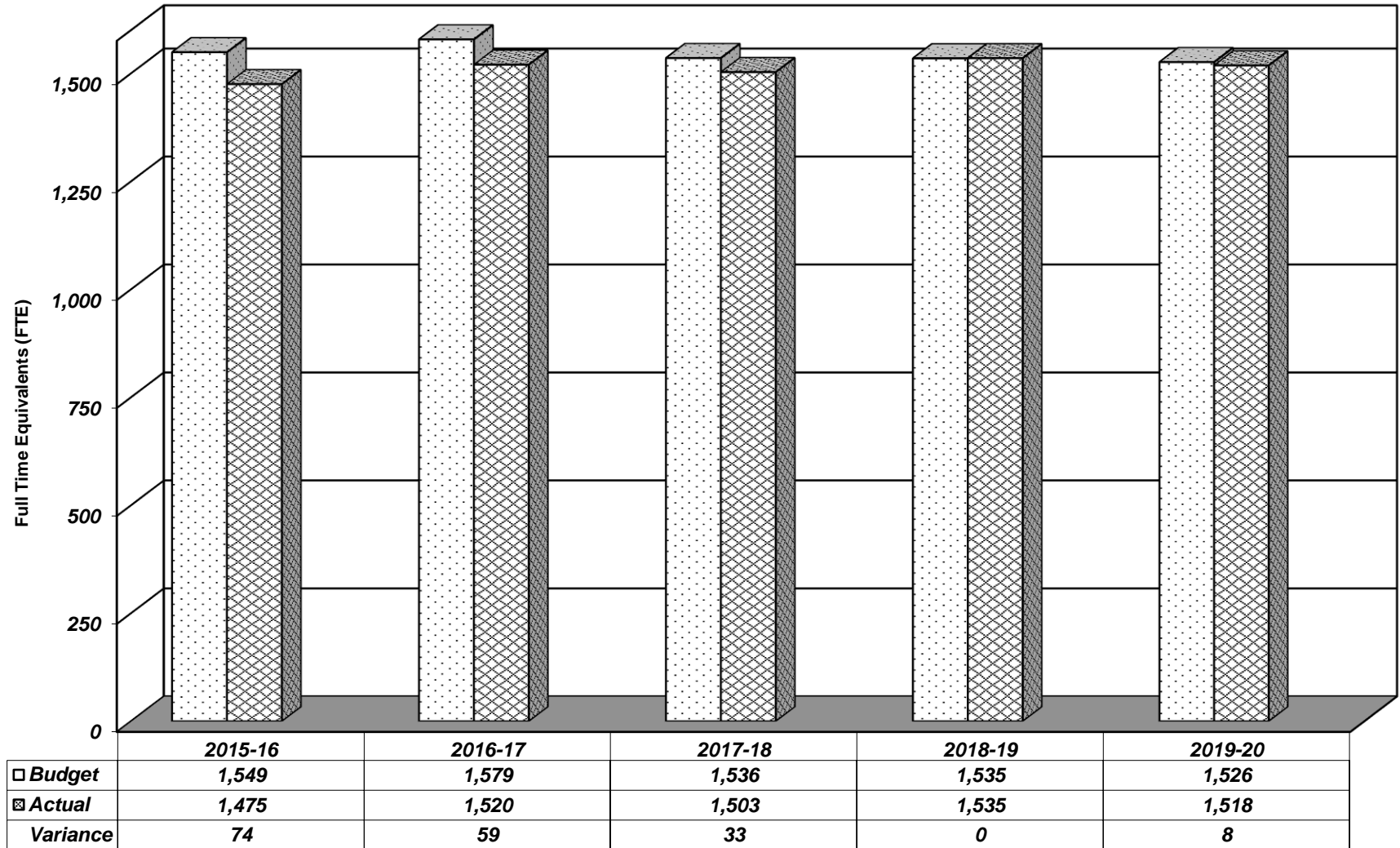
Fiscal Year Average



Staffing History

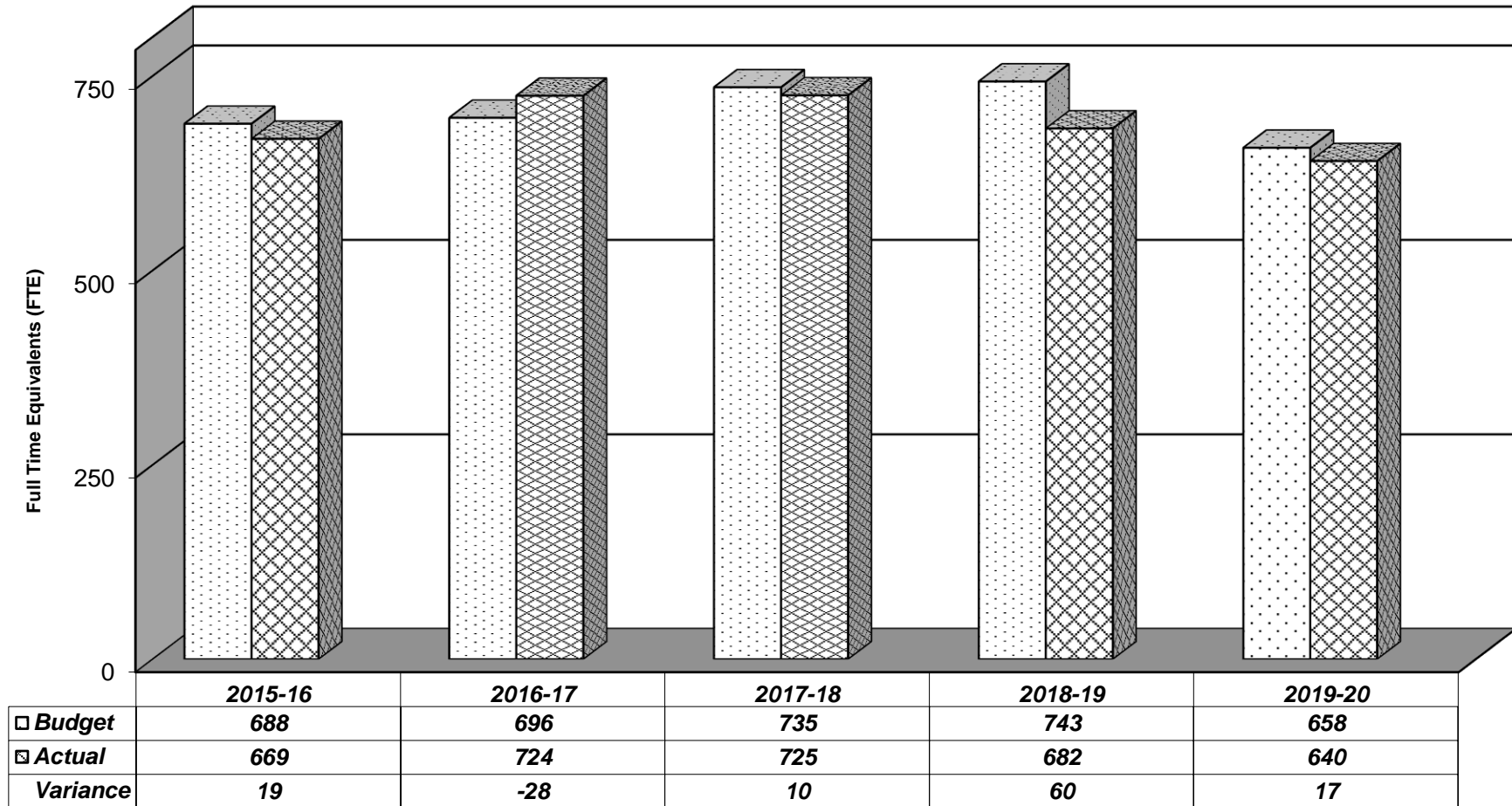


Basic Education Certificated Staffing History



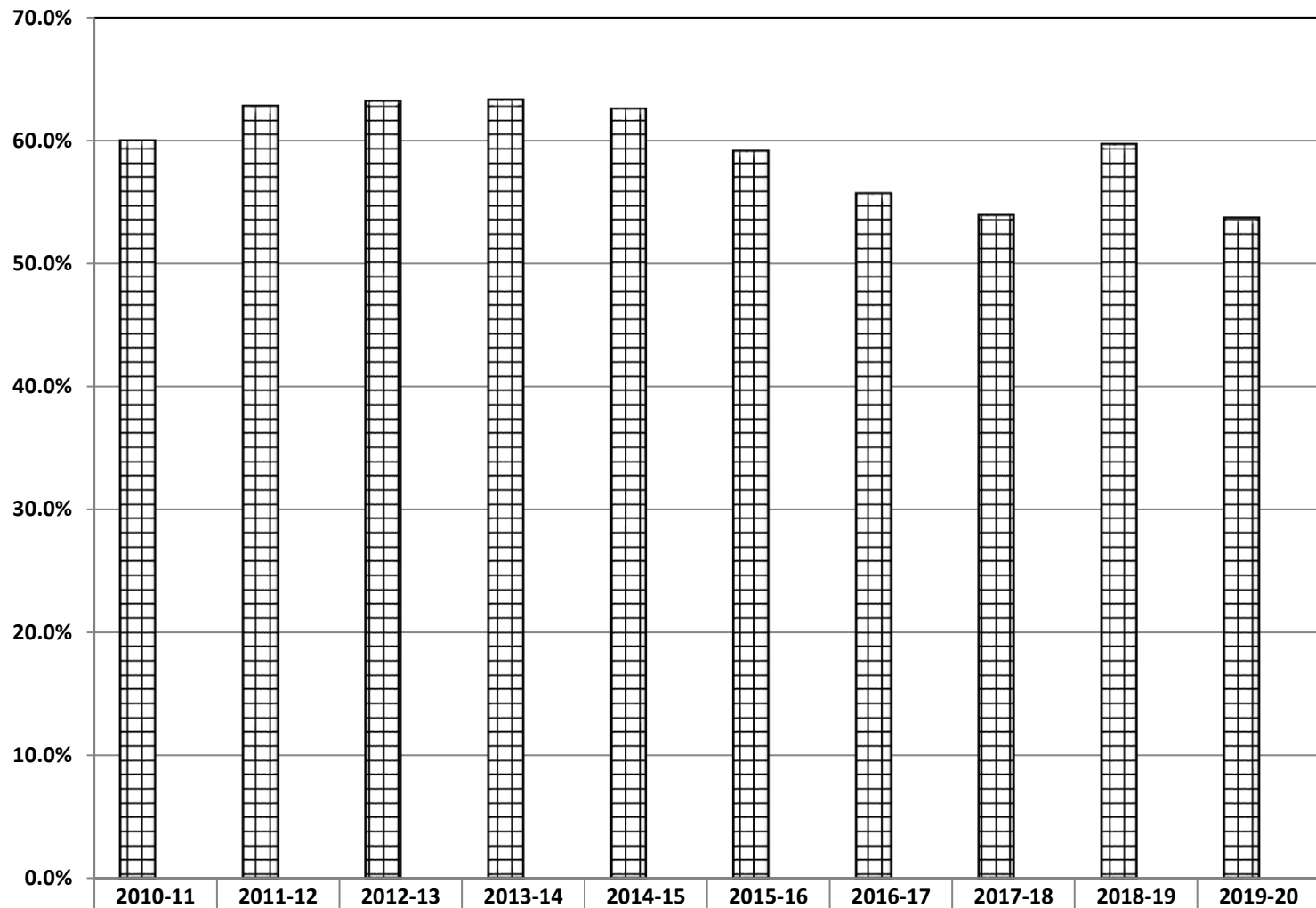
(Basic Ed includes the following programs: 01.XXX, 02.XXX and 97.XXX only.)

Basic Education Classified Staffing History



(Basic Ed includes the following programs: 01.XXX, 02.XXX and 97.XXX only.)

Free & Reduced Price Meal Eligibility



Free & Reduced Eligibility	60.0%	62.8%	63.2%	63.3%	62.6%	59.1%	55.7%	53.9%	59.7%	53.7%
% Change from prior year	3.0%	2.8%	0.4%	0.1%	-0.7%	-3.4%	-3.4%	-1.8%	5.8%	-6.0%



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ផ្ញើភ្ជាប់មកជាមួយនេះគឺជាឯកសារដ៏សំខាន់មកពីសាលារៀនរបស់កូនអ្នក ។ សូមមេត្តារកគេជួយបកប្រែឯកសារនេះឲ្យអ្នក ។ សូមអរគុណ ។	ຂັດຕິດມາພ້ອມນີ້ແມ່ນເອກະສານສໍາຄັນ ຈາກໂຮງຮຽນຂອງລູກທ່ານ. ກະລຸນາຮັບເອົາເອກະສານຊຶ່ງພວກເຮົາໄດ້ແປໃຫ້ທ່ານແລ້ວນີ້ໄວ້ດ້ວຍ. ຂອບໃຈ.	Adjunto encontrará un documento importante de la escuela de su hijo/a. Si corresponde, sírvase pedir que se lo traduzcan. Muchas gracias.
KOREAN	RUSSIAN	VIETNAMESE
귀댁 자녀의 학교에서 보내 드리는 본 서류는 중요합니다. 자녀에게 서류에 있는 내용을 설명해 달라고 하십시오. 감사합니다.	В приложении Вы найдете важный документ из школы, где учится Ваш ребенок. Пожалуйста, попросите, чтобы Вам его перевели. Спасибо!	Kèm theo đây là giấy tờ quan trọng của nhà trường con em quý vị. Xin hãy nhờ người giải thích những giấy tờ này cho quý vị. Cảm ơn.
Attached is an important document from your child's school. Please have this document translated for you. Thank you.		

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

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

Civil Rights Coordinator: Lisa Nolan, lnolan@tacoma.k12.wa.us, 253-571-1252;

Title IX Coordinator, Elementary: Christa Erolin, cerolin@tacoma.k12.wa.us, 253-571-1318;

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

504 Coordinator: Elementary, Elise Friedrich-Nielsen, efriedr@tacoma.k12.wa.us, 253-571-1096;

504 Coordinator: Secondary, Cari Ake, cake@tacoma.k12.wa.us, 253-571-1225.

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

