

# **2020-2021 First Quarter Financial Report**

**September 1, 2020 - November 30, 2020**

*(Unaudited)*

**Tacoma School District No. 10**

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

2020-2021

FIRST QUARTER FINANCIAL REPORT  
for  
TACOMA PUBLIC SCHOOLS

Financial Operations through: November 30, 2020

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Carla J. Santorno  
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Rosalind Medina  
Chief Financial Officer

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Report Prepared by Finance Department  
Allison Deskins, Senior Financial Analyst

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Date: January 7, 2021

To: Board of Directors

From: Rosalind Medina, Chief Financial Officer



Re: First Quarter Unaudited Financial Report 2020-21

## **INTRODUCTION**

This financial report is broken down into the following sections:

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

The intent of Section I, Financial Analysis, is to provide a summary of the financial operation of the general fund for the first three months of the fiscal year. Current data is compared to the previous year. This section also provides information on the projected year-end financial position of the district and summary information for some major programs.

Financial statements for the general fund and all other funds are found in each fund's section as listed above.

## **GENERAL FUND SUMMARY**

**Table 1** compares financial operating results from September 1, 2020 through November 20, 2020 with information through the time frame for Fiscal Year 2020-21. Specific variances are explained in the body of this report.

**Table 1**

General Fund Comparison for the fiscal period ended	November 30, 2019	November 30, 2020	Variance Higher/(lower)
Beginning Fund Balance	\$ 39,945,306	\$ 36,893,527	\$ (3,051,779)
Revenue	102,183,545	113,216,523	11,032,978
Other Financing Sources	26,542	59,058	32,516
Total Resources Available	142,155,393	150,169,108	8,013,715
Expenditures	116,059,822	113,925,456	(2,134,366)
Other Financing Uses	-	-	-
Total Use of Resources	116,059,822	113,925,456	(2,134,366)
Ending Fund Balance	\$ 26,095,571	\$ 36,243,652	\$ 10,148,080

## **REVENUE and OTHER FINANCING SOURCES**

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

General fund revenue and other financing sources for the first quarter were \$113,275,581. This was \$11,065,494 (+10.8%) more than last year at this time. This variance was due to a combination of changes in the nine sources of revenue and is described in the following paragraphs. Revenue from all nine sources and the increases or decreases from last year are summarized in **Table 2**.

**Table 2**

<b><u>Revenue and Other Financing Sources Comparison by Year</u></b>					
<b>Revenue Source</b>	<b>Through November 2019</b>	<b>Percent of Total</b>	<b>Through November 2020</b>	<b>Percent of Total</b>	<b>Variance higher/(lower)</b>
Local Taxes	\$ 18,193,918	17.80%	\$ 31,156,117	27.50%	\$ 12,962,199
Local Non-Tax	1,992,639	1.95%	275,707	0.24%	(1,716,932)
State, General Purpose	58,913,425	57.64%	59,114,558	52.19%	201,133
State, Special Purpose	16,708,298	16.35%	15,858,123	14.00%	(850,175)
Federal, General Purpose	26,803	0.03%	57,591	0.05%	30,788
Federal, Special Purpose	6,415,618	6.28%	5,095,442	4.50%	(1,320,176)
Revenue - Other Districts	(146,412)	(0.14%)	1,553,738	1.37%	1,700,150
Revenue - Other Agencies	79,256	0.08%	105,248	0.09%	25,992
Revenue - Other Financing	26,542	0.03%	59,058	0.05%	32,516
<b>Total Revenue</b>	<b>\$ 102,210,087</b>	<b>100.00%</b>	<b>\$ 113,275,581</b>	<b>100.00%</b>	<b>\$ 11,065,494</b>

**Local Tax** revenues consist of tax receipts from the educational programs and operations levies. In February 2018, Tacoma voters approved a levy that would allow the district to collect \$72 million a year. Due to legislative changes in the state's allocation formula, the district was only allowed to collect a portion of that for the first half of the 2019-2020 school year. That amount increased starting in January 2020, when Tacoma Public Schools was able to begin collecting the full voter approved amount. Because the district is now permitted to collect the entire voter-approved amount this year, local tax revenues increased \$12,962,199 (+71.2%) compared to this time last year.

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

Revenue in this category decreased \$1,716,932 (-86.2%) compared to this time last year. This variance is the result of the following:

- \$670,966 decrease in Nutrition Service sales due to a change in the way meals are being distributed this year as a result of distance learning
- \$400,197 decrease in tuition-based programs such as the foreign exchange program and tuition-based preschool due to a decrease in participation/enrollment
- \$195,225 decrease in revenue from unassigned local support
- \$125,270 decrease in investment earnings
- The remaining difference is due to smaller variances in several other programs

**State, General Purpose** revenue comes from two sources – Apportionment and Local Effort Assistance (LEA). Apportionment is the revenue received through a state funding formula that is based on the average number of students enrolled which drives the number of staff allocated to the district. 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.

Revenue in this category decreased \$201,133 (-0.3%) compared to this time last year. This variance was the result of the following:

- LEA decreased \$197,249 due to a hold-harmless LEA payment
- The remaining difference is due to smaller variances in several other programs

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

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

This revenue category fluctuates from year to year and budget capacity of \$14.5 million was included to allow for any additional allocations or grant awards. Program managers are given expenditure authority only for the revenue that will actually be received; so variances from the budgeted revenue should not have a negative impact on the district's basic education budget. For specific information on a particular program see **Appendix C, Grant Activity**.

Revenue in this category decreased \$850,175 (-5.1%) compared to this time last year. This variance is the result of the following:

- \$801,557 decrease in Transportation Operations revenue due to an decrease in rider revenue as a result of distance learning
- \$118,362 decrease in Special Education revenue due to a projected decrease of 355 resident FTE from last year
- \$100,448 increase in revenue received from special & pilot programs

- 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 \$30,788 (+114.9%) compared to this time last year.

**Federal, special purpose** revenue is provided by the federal government to support programs for special needs students such as students with disabilities, students with limited English skills, and low income students needing help with reading and math. This category also includes funds to provide free and reduced lunch and breakfast programs for low-income students. Expenditures for programs in this category are limited to revenue received so variances from budgeted revenue should not have a negative impact on the district's budget. For specific information on a program see **Appendix C, Grant Activity**.

Combined revenues in this category decreased \$1,320,176 (-20.6%) compared to this time last year. This variance is the result of the following:

- \$2,572,906 increase in funding for COVID-19 related expenditures
- \$1,916,353 decrease in free, reduced & regular meal reimbursements
- \$580,982 decrease in funding for the Head Start program
- \$552,456 decrease in Title I funding
- \$482,606 decrease in USDA commodities
- \$224,210 decrease in supplemental Special Education funding
- The remaining variance is due to smaller variances in several other programs

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

Revenues in this category increased \$1,700,150 compared to this time last year. This variance was the result of the following:

- \$1,700,149 increase in revenue from other districts for Special Education services for non-resident FTE. This variance reflects a difference in the timing of when revenue was collected last year compared to this year.

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

Revenue in this category increased \$25,992 (+32.8%) compared to this time last year.

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

Revenue in this category increased \$32,516 (+122.5%) compared to this time last year.

### COMPARISON OF BUDGET VS. PROJECTED

**Table 3** compares budgeted and projected revenues and other financing sources for 2020-21. Projected revenue is \$472,855,145 which is \$23,543,279 (-4.7%) under budget.

**Table 3**

<b><u>Revenue and Other Financing Sources</u></b>					
<b>Revenue Source</b>	<b>Budget</b>	<b>Percent of Total</b>	<b>Projected</b>	<b>Percent of Total</b>	<b>Variance over/(under)</b>
Local Taxes	\$ 72,897,467	14.69%	\$ 71,493,372	15.12%	\$ (1,404,095)
Local Non-Tax	9,839,497	1.98%	2,451,063	0.52%	(7,388,434)
State, General Purpose	267,718,024	53.93%	256,742,083	54.30%	(10,975,941)
State, Special Purpose	100,732,593	20.29%	92,282,328	19.52%	(8,450,265)
Federal, General Purpose	489,093	0.10%	427,194	0.09%	(61,899)
Federal, Special Purpose	37,458,761	7.55%	41,665,538	8.81%	4,206,777
Revenue - Other Districts	1,885,009	0.38%	1,636,234	0.35%	(248,775)
Revenue - Other Agencies	2,377,978	0.48%	2,785,448	0.59%	407,470
Revenue - Other Financing	3,000,000	0.60%	3,371,884	0.71%	371,884
<b>Total Revenue</b>	<b>\$ 496,398,422</b>	<b>100.00%</b>	<b>\$ 472,855,145</b>	<b>100.00%</b>	<b>\$ (23,543,279)</b>

**Local Tax** revenue is projected to be \$1,404,095 (-1.9%) below budget. This variance is due to collections through the first quarter being lower than anticipated when the budget was adopted.

**Local Non-Tax** revenue is projected to be \$7,388,434 (-75.1%) below budget. This variance is the result of the following:

- \$1,557,448 projected decrease in nutrition service sales revenue due to a change in the way meals are being distributed this year as a result of distance learning
- \$1,027,534 projected decrease in unassigned local support revenues
- \$969,450 projected decrease from fees collected from students
- \$721,428 projected decrease in investment earnings
- \$700,000 projected decrease in indirects collected from the Capital Project Fund

- \$579,529 projected decrease from budget in tuition-based programs
- \$477,609 projected decrease from revenue collected from rental property
- \$293,422 decrease in income collected from facility use
- The remaining variance is due to smaller variances in several other programs

**State General Purpose** revenue is projected to be \$10,975,941 (-4.1%) below budget. This variance is the result of the following:

- \$11,281,729 projected decrease in Basic Education and Special Education apportionment funding due to student FTE in both programs being about 1,089 less than what was budgeted.
- The remaining variance is due to smaller variances in several other programs

**State Special Purpose** revenue is projected to be \$8,450,265 (-8.4%) under budget. This variance is the result of the following:

- \$5,561,270 projected decrease from budget due to grant capacity that will be used, but moved to their respective programs through accounting transactions
- \$1,928,579 projected decrease in Transportation Operations revenue due to an decrease in rider revenue as a result of distance learning
- \$1,157,797 projected decrease from budget for Special Education funding due to a decrease of about 120 student FTE below budget
- The remaining variance is due to smaller variances in several other programs

**Federal Special Purpose** revenue is projected to be \$4,206,777 (+11.2%) above budget. This variance is the result of the following:

- \$10,265,615 projected increase in community services funding which includes nutrition services funding in place of meal reimbursement and ESSER (Elementary and Secondary School Emergency Relief) revenue
- \$9,734,662 projected decrease free, reduced & regular meal reimbursements
- \$3,124,054 projected decrease in supplemental Special Education funding
- \$3,051,873 projected increase in targeted assistance revenues
- \$2,645,015 projected increase in various federal grants
- The remaining variance is due to smaller variances in several other programs

**Revenue from other districts** is projected to be \$248,775 (-13.2%) below budget. This variance is the result of the following:

- \$248,775 projected decrease in revenue from other districts for Special Education services for non-resident FTE due to lower than budgeted enrollment

**Revenue from other agencies** is projected to be \$407,470 (+17.1%) above budget. This variance is the result of the following:

- \$326,366 projected increase in grants funded by the City of Tacoma
- The remaining variance is due to smaller variances in several other programs

**Revenue from other financing sources** is projected to be \$371,884 (+12.4%) above budget. This variance is the result of the following:

- \$371,884 projected increase from budget from operating transfers reassigned from the Capital Projects Fund
- The remaining variance is due to smaller variances in several other programs

## **EXPENDITURES**

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

General fund expenditures through the third quarter were \$113,925,456. This was a decrease of \$2,134,366 (-1.8%) from last year at this time. Expenditures by object and variances from the previous year are summarized in **Table 4**.

**Table 4**

<b><u>Expenditure and Other Financing Uses Comparison by Year</u></b>					
<b>Expenditure Objects</b>	<b>Through November 2019</b>	<b>Percent of Total</b>	<b>Through November 2020</b>	<b>Percent of Total</b>	<b>Variance higher/(lower)</b>
Certificated Salaries	\$ 53,101,367	45.75%	\$ 53,815,617	47.24%	\$ 714,250
Classified Salaries	19,129,615	16.48%	17,478,906	15.34%	(1,650,709)
Employee Benefits	30,309,285	26.12%	27,491,013	24.13%	(2,818,272)
Supplies and Materials	6,691,437	5.77%	5,377,573	4.72%	(1,313,864)
Contractual Services	6,543,564	5.64%	9,410,225	8.26%	2,866,661
Local Mileage & Travel	167,928	0.14%	19,708	0.02%	(148,220)
Capital Outlay	116,626	0.10%	332,414	0.29%	215,788
<b>Total Expenditures</b>	<b>\$ 116,059,822</b>	<b>100.00%</b>	<b>\$ 113,925,456</b>	<b>100.00%</b>	<b>\$ (2,134,366)</b>

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

Expenditures in this category increased \$714,250 (+1.4%) compared to this time last year. This variance is the result of the following:

- \$2,069,302 increase in regular salaries due to negotiated salary increases, including +3.1% increase for teachers
- \$728,272 decrease in certificated substitute pay
- \$473,145 decrease in extra-work pay
- The remaining difference 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 \$1,650,709 (-8.6%) compared to this time last year. This variance is the result of the following:

- \$793,390 decrease in extra work for extra pay
- \$328,904 decrease in classified substitute pay
- \$279,076 decrease in overtime
- \$150,494 decrease in in classified regular salaries
- The remaining variance is due to smaller variances in several other programs

**Employee Benefits** consist of expenditures for the district's portion of employee benefits (e.g., retirement, social security, health insurance, etc.). This category increases or decreases in proportion to the number of staff, salaries and changes in benefit rates.

Expenditures in this category decreased \$2,818,272 (-9.3%) compared to this time last year. This variance is a result of the implementation of the Washington State School Employees Benefits Board and a change in the accrual accounting process for health care benefits.

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

Expenditures in this category decreased \$1,313,864 (-19.6%) compared to this time last year. This variance is the result of the following:

- \$1,838,221 increase in purchases made in response to COVID-19 and the shift to remote learning including laptop purchases for student distribution
- \$1,169,749 decrease in textbooks & materials due to a new math curriculum adoption made in 2019-20
- \$628,367 decrease in general district-wide supplies & materials
- \$581,238 decrease in software purchases including a software component of the math curriculum adoption made last year
- \$477,682 decrease in total district-wide food costs
- \$165,100 decrease in fuel charges
- \$115,851 decrease in subscription amounts
- The remaining variance is due to smaller variances in several other programs

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

Expenditures in this category increased \$2,866,661 (+43.8%) compared to this time last year. This variance was the result of the following:

- \$2,281,064 increase in the district's general liability insurance due to a timing difference of when payments were made to the WA Risk Management Pool this year vs last year
- \$1,286,812 increase in district-wide utilities
- \$1,010,359 increase in software licensing
- \$823,442 decrease in the transportation base rate paid to First Student
- \$445,771 decrease in general district-wide purchased services
- \$203,880 increase in COVID-19 related contracts including alternative education services provided through online resources
- \$176,243 decrease in contracted transportation such as services used for McKinney-Vento and athletics
- \$134,084 decrease in election costs due to charges made last year for the 2019-20 levy election
- The remaining variance is due to smaller variances in several other programs

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

Expenditures in this category decreased \$148,220 (-88.3%) compared to this time last year. This variance is due to a reduction in district-wide staff and student travel.

**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 \$215,788 (+185.0%) compared to this time last year. This variance was the result of the following:

- \$126,587 increase in buildings & grounds improvements from lease payments made on the scoreboards for the bowls at Lincoln HS & Stadium HS
- \$85,956 increase from the purchase of a 3D anatomy visualization and virtual dissection table at Wilson HS
- The remaining variance is due to smaller variances in several other programs

## Comparison of Budget vs. Projected

**Table 5** compares budgeted and projected annual expenditures in each object category for 2020-21. The total expenditures are projected to be \$475,654,182 which is \$27,175,275 (-5.4%) below budget.

**Table 5**

<b><u>Projected Expenditures</u></b>					
<b>Expenditure Objects</b>	<b>Budget</b>	<b>Percent of Total</b>	<b>Projected</b>	<b>Percent of Total</b>	<b>Variance (over)/under</b>
Certificated Salaries	\$ 231,340,245	46.01%	\$ 224,605,856	47.38%	\$ 6,734,389
Classified Salaries	74,471,976	14.81%	69,448,076	14.65%	5,023,900
Employee Benefits	113,904,209	22.65%	108,453,760	22.88%	5,450,449
Supplies and Materials	28,297,429	5.63%	17,432,321	3.68%	10,865,108
Contractual Services	53,007,270	10.54%	52,637,188	11.10%	370,082
Local Mileage & Travel	501,147	0.10%	98,988	0.02%	402,159
Capital Outlay	1,307,180	0.26%	1,326,645	0.28%	(19,465)
<b>Total Expenditures</b>	<b>\$ 502,829,456</b>	<b>100.00%</b>	<b>\$ 474,002,835</b>	<b>100.00%</b>	<b>\$ 28,826,622</b>

**Certificated and Classified Salaries** are projected to be \$6,734,389 (-2.9%) and \$5,023,900 (-6.8%) below budget, respectively. Much of the underspend comes from the reduced need for substitutes and the decline in extra-work time.

**Employee Benefits** are projected to be \$5,450,449 (-4.8%) under budget. This variance is the result of the following:

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

**Supplies and Materials** are projected to be \$10,865,108 (-38.4%) under budget. This variance is the result of the following:

- \$14,712,995 projected savings in general district-wide supplies & materials due to the shift in remote learning
- \$1,845,211 projected overspend in non-capitalized equipment (under \$5,000 per item), partly due to technology & laptop purchases made in response to the move to remote learning
- \$1,584,838 projected overspend in textbooks & resources due in part to some purchases made by the Curriculum & Instruction department made after the budget was adopted
- The remaining variance is due to smaller variances in several other programs

**Contractual Services** are projected to be \$370,082 (-0.7%) below budget. This variance is the result of the following:

- \$5,138,533 projected savings in general district-wide purchased services, including intentional reserves in the supplemental allocations account established to offset some of the overspend in other categories
- \$2,764,908 projected overspend in district-wide utilities
- \$2,689,425 projected overspend in software licensing
- \$405,372 projected savings in in pupil transportation including the base rate paid to First Student, bus passes provided to students and contracted transportation services for other programs such as McKinney-Vento
- \$346,172 projected savings in consultants
- The remaining variance is due to smaller variances in several other programs

**Local Mileage and Travel** expenditures are projected to be \$402,159 (-80.3%) below budget. This savings is a result of lower spending on local mileage costs and overnight travel.

## **FUND BALANCE**

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

- **Nonspendable** accounts represent those portions of the fund balance that cannot be spent either because they are not in a spendable form, (e.g., inventories and prepaid items) or are legally required to be maintained intact, (e.g., trust principal).
- **Restricted** accounts represent those amounts that are restricted to specific purposes. These restrictions may be either externally imposed by creditors, grantors, contributors, laws, or regulations of other governments, or imposed by law through constitutional provisions or enabling legislation.
- **Committed** accounts represent those amounts that can only be used for specific purposes pursuant to constraints imposed by resolution of the board of directors. These committed fund balances cannot be used for any other purposes unless the board takes action to change or remove the original limitations. Reserves for debt and fiscal management, encumbrances, and contingencies are reported here.
- **Assigned** fund balance accounts comprise amounts the district intends to use for a specific purpose. Authority for making these assignments rests with senior administration of the district.
- **Unassigned** fund balance includes all resources not reported in the other four classifications. These resources are the only ones that are truly available for any purpose.

Fund balance is the excess of assets of a governmental unit over its liabilities (i.e., beginning fund balance plus revenues, less expenditures and transfers, equals ending fund balance). In accordance with Government Accounting Standards Board (GASB) Statement 54, *Fund Balance Reporting and Governmental Fund Type Definition* are as follows: Nonspendable, Restricted, Committed, Assigned or Unassigned. Funds that are designated for a specific purpose are placed in fund balance accounts per the Board's Debt and Fiscal Management Policy 6015 and generally accepted accounting principles (GAAP). The Debt and Fiscal Management Regulation targets the fund balance at 5% of general fund revenues less other financing sources at year-end, and for the month of November, the district is at 7.35%. These fund balance accounts are structured to facilitate the prudent fiscal operation of the district. These accounts should remain at the designated levels unless there is substantial change in the district's operational requirements. The accounts are frequently reviewed in relation to board policies and GAAP requirements.

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**Table 6** shows a comparison of the fund balance accounts as of November 30, 2019 and November 30, 2020. The fund balance fluctuates with both the receipt of revenues and the flow of expenditures.

**Table 6**

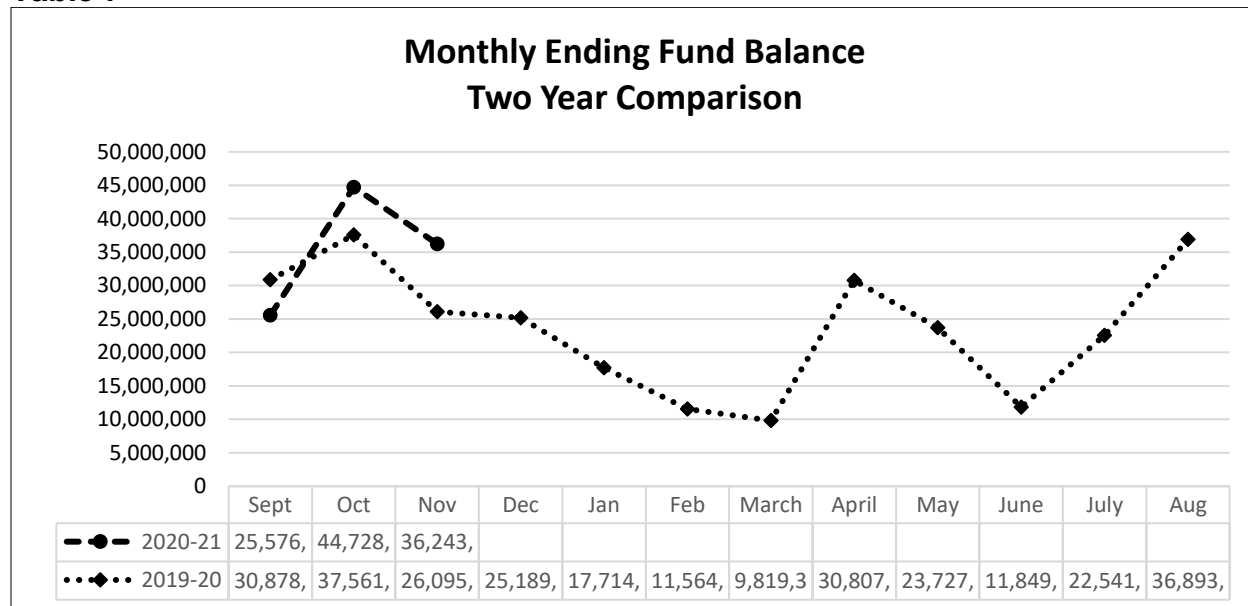
<b>Fund Balance Comparison by Year</b>					
<b>Fund Balance Descriptions for the fiscal period ended</b>	<b>November 2019</b>	<b>Percent of Revenue</b>	<b>November 2020</b>	<b>Percent of Revenue</b>	<b>Variance higher/(lower)</b>
Nonspendable - Inventory & Prepaid Items	\$ 4,333,231	0.94%	\$ 4,837,911	0.98%	\$ 504,681
Committed to Debt and Fiscal Management	-	0.00%	-	0.00%	-
Committed to Encumbrances	207,939	0.05%	1,104,130	0.22%	896,191
Committed to Contingencies	1,000,000	0.22%	1,000,000	0.20%	-
<b>Total Debt &amp; Fiscal Management Fund Balance</b>	<b>\$ 5,541,170</b>	<b>1.20%</b>	<b>\$ 6,942,041</b>	<b>1.41%</b>	<b>\$ 1,400,871</b>
Restricted for Carryover	\$ 2,084,993	0.45%	\$ 2,071,834	0.42%	\$ (13,159)
Restricted for Debt Service	323,798	0.07%	218,832	0.04%	(104,966)
Assigned to Carryover	2,218,341	0.48%	2,392,398	0.48%	174,057
Assigned to Curriculum & Instruction	3,157,779	0.68%	2,179,295	0.44%	(978,484)
Assigned to Future Operations	4,393,592	0.95%	5,198,019	1.05%	804,427
<b>Restricted or Assigned Fund Balance</b>	<b>\$ 12,178,503</b>	<b>2.64%</b>	<b>\$ 12,060,378</b>	<b>2.44%</b>	<b>\$ (118,126)</b>
<b>Total Nonspendable, Restricted, Committed and Assigned Fund Balance</b>	<b>\$ 17,719,673</b>	<b>3.84%</b>	<b>\$ 19,002,419</b>	<b>3.85%</b>	<b>\$ 1,282,745</b>
Unassigned Fund Balance	\$ (9,622,512)	-2.09%	\$ (486,647)	-0.10%	9,135,864
Unassigned for Minimum FB Policy	\$ 17,998,409	3.90%	\$ 17,727,880	3.59%	(270,529)
<b>Total Unassigned Fund Balance</b>	<b>\$ 8,375,898</b>	<b>1.82%</b>	<b>\$ 17,241,233</b>	<b>3.49%</b>	<b>\$ 9,135,864</b>
<b>Total Fund Balance</b>	<b>\$ 26,095,571</b>	<b>5.66%</b>	<b>\$ 36,243,652</b>	<b>7.35%</b>	<b>\$ 10,148,081</b>
Revenue less other financing	<b>\$ 461,049,431 *</b>		<b>\$ 493,398,422 **</b>		

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

\*\*2020-21 budgeted revenue less other financing sources

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

**Table 7**



### **Cash Management**

In addition to the fund balance, another key performance indicator used to monitor the financial health of the district is cash on hand. The district uses cash to meet payroll and pay bills as they arise. Because revenue is not received on a regular schedule over the course of the year, the cash on hand balance will fluctuate as those expenditures occur. For the month of November, total cash on hand was \$51,186,667 and daily expenditures amounted to \$1,192,720 per day which when used in the formula [cash on hand / daily expenditures] equates to 42.92 days of cash on hand.

**Table 8** displays a comparison of cash on hand records through the period ending November 30 for fiscal years 2019-20 and 2020-21, respectively.

**Table 8**

<b><u>Cash Balance Comparison by Year</u></b>				
	<b>November 2019</b>	<b>November 2020</b>	<b>Variance higher/(lower)</b>	
230 - Cash with Key Bank	\$ 125,233	\$ 216,057	\$ 90,824	
240 - Cash with Treasurer	6,504,577	5,868,214	(636,362)	
241 - Warrants Outstanding	(3,595,154)	(259,342)	3,335,812	
45x - Investments	32,552,237	45,361,737	12,809,500	
<b>Total Cash on Hand</b>	<b>\$ 35,586,893</b>	<b>\$ 51,186,667</b>	<b>\$ 15,599,774</b>	
<b>Avg Daily Balance</b>	<b>\$ 1,186,230</b>	<b>\$ 1,706,222</b>	<b>\$ 519,992</b>	
<b>Days Cash on Hand</b>	<b>28.77</b>	<b>42.92</b>	<b>14.15</b>	

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

- The **Nonspendable - Inventory & Prepaid Items** account represents the portion of the fund balance that cannot be spent because it is not in a spendable form, (i.e., inventories and prepaid items). This account was set at \$4,837,911 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 budgeted and projected year-end fund balance. Changes in reserves from budget are based on operating and board policy requirements

**Table 9**

<u><b>Fund Balance</b></u>					
<b>Fund Balance Descriptions</b>	<b>2020-21 Budget</b>	<b>Percent of Revenue</b>	<b>2020-21 Projected</b>	<b>Percent of Revenue</b>	<b>Variance higher/(lower)</b>
Nonspendable - Inventory & Prepaid Items	\$ 4,333,231	0.88%	\$ 4,837,911	1.03%	\$ 504,680
Committed to Debt and Fiscal Management	-	0.00%	-	0.00%	-
Committed to Encumbrances	207,939	0.04%	1,104,130	0.24%	896,191
Committed to Contingencies	1,000,000	0.20%	1,000,000	0.21%	-
<b>Total Debt &amp; Fiscal Management Fund Balance</b>	<b>\$ 5,541,170</b>	<b>1.12%</b>	<b>\$ 6,942,041</b>	<b>1.48%</b>	<b>\$ 1,400,871.14</b>
Restricted for Carryover	\$ -	0.00%	\$ 2,071,834	0.44%	\$ 2,071,834
Restricted for Debt Service	110,000	0.02%	218,832	0.05%	108,832
Assigned to Carryover	-	0.00%	2,392,398	0.51%	2,392,398
Assigned to Curriculum & Instruction	-	0.00%	2,179,295	0.46%	2,179,295
Assigned to Future Operations	-	0.00%	5,198,019	1.11%	5,198,019
<b>Restricted or Assigned Fund Balance</b>	<b>\$ 110,000</b>	<b>0.02%</b>	<b>\$ 12,060,378</b>	<b>2.57%</b>	<b>\$ 11,950,378</b>
<b>Total Nonspendable, Restricted, Committed and Assigned Fund Balance</b>	<b>\$ 5,651,170</b>	<b>1.15%</b>	<b>\$ 19,002,419</b>	<b>4.05%</b>	<b>\$ 13,351,249</b>
Unassigned Fund Balance	\$ 19,128,751	3.88%	\$ (984,462)	-0.21%	\$ (20,113,213)
Unassigned for Minimum FB Policy	-		17,727,880		
<b>Total Unassigned Fund Balance</b>	<b>\$ 19,128,751</b>	<b>3.88%</b>	<b>\$ 16,743,418</b>	<b>-0.21%</b>	<b>\$ (20,113,213)</b>
<b>Total Fund Balance</b>	<b>\$ 24,779,921</b>	<b>5.02%</b>	<b>\$ 35,745,837</b>	<b>7.61%</b>	<b>\$ 10,965,916</b>
<b>Revenue less other financing</b>	<b>\$ 493,398,422</b>	<b>**</b>	<b>\$ 469,483,261</b>	<b>***</b>	

\*\*2020-21 budgeted revenue less other financing sources

\*\*\*2020-21 projected revenue less other financing sources as of November 30, 2020

## **MAJOR PROGRAMS**

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

### **Curriculum & Instruction**

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

The vision of the C&I Department:

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

The mission of the C&I Department:

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

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

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

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

- Budget Responsibility Centers (BRC) have been created for each curriculum content area in both the One-Time/Ongoing and Levy categories in order to budget and track adoption and implementation expenditures more effectively.

#### 2020-21 School Year at a Glance...

This school year the Curriculum and Instruction department will be hard at work continuing phase three of the standards alignment project, which includes prioritization of standards, updating curricular resources, and implementing content-specific frameworks. Here are just some examples of what you can expect from the C&I department this school year:

- Providing support, professional growth opportunities, and resources in alignment with our Learning Plan during Emergency Operations.
- Partnership across our system to lead Virtual Teaching & Learning leveraging Schoology, Microsoft Applications, and other approved applications for high quality student and adult learning. A focus area will be lifting our train-the-trainer model.
- Direct support for content instruction, assessment, and grading aligned with Priority Standards and using district-approved instructional materials.

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

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

It is currently projected that the Curriculum & Instruction Program will end the year with underspend of \$1,997,363.

**Table 10** displays the 2020-21 budgeted and projected expenditures for the Curriculum and Instruction department.

**Table 10**

<b><u>Curriculum &amp; Instruction</u></b>				
<b><u>Resources</u></b>		<b><u>Budget</u></b>	<b><u>Projection</u></b>	<b><u>Variance Incr/(Decrease)</u></b>
State Funding		\$ 4,137,514	\$ 4,144,281	\$ 6,767
Basic Ed Enrichment		-	-	-
		<hr/>	<hr/>	<hr/>
		\$ 4,137,514	\$ 4,144,281	\$ 6,767
Carryover Reserve		2,179,295	2,179,295	-
One Time Additional Funding		-	-	-
<b>Total Resources Available</b>		<hr/>	<hr/>	<hr/>
		\$ 6,316,809	\$ 6,323,576	\$ 6,767
<b><u>Expenditures</u></b>				
<b><u>BRC</u></b>	<b><u>Description/Content Area</u></b>	<b><u>Budget</u></b>	<b><u>Projection</u></b>	<b><u>Variance Under/(Over)</u></b>
703	Fine Arts	\$ 48,590	21,812	\$ 26,778
711	C&I K-12 Math	1,583,299	2,010,005	(426,706)
712	C&I K-12 Social Studies	560,838	20,110	540,728
713	C&I K-12 Arts Education	859,299	257,397	601,902
714	C&I 6-12 World Languages	55,647	74,983	(19,336)
715	C&I Integrated Content	185,445	499,667	(314,222)
716	C&I Textbook Depository	-	-	-
717	C&I Teacher Support	148,554	77,465	71,089
718	C&I Literacy	1,894,012	1,077,502	816,510
720	C&I Science/Health/Envrmt	909,691	257,954	651,737
743	C&I Fitness & Health	71,434	51,131	20,303
<b>Total Expenditures</b>		<hr/>	<hr/>	<hr/>
		\$ 6,316,809	\$ 4,326,213	\$ 1,942,006
Ending Balance		<hr/>	<hr/>	<hr/>
		\$ -	\$ 1,997,363	\$ 1,948,773

## **Child Nutrition Services**

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

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

Revenues are currently projected to be \$1,184,510 under budget. Supplies and contractual expenditures for the program are projected to be \$567,663 and \$259,149 over budget, respectively. These accounts are partially offset by projected savings in salaries and benefits. Therefore, it is currently projected that the program will end the year with an operating shortfall of \$1,124,156.

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

**Table 11**

<b>Child Nutrition Services Program Summary</b> <b>(Programs 98.XXX &amp; 89150)</b>			
	<u><b>Budget</b></u>	<u><b>Projected</b></u>	<u><b>Variance</b></u> <u><b>Favorable/</b></u> <u><b>(Unfavorable)</b></u>
<b>Revenue</b>			
Food Sales	\$ 1,701,518	\$ 3,558	\$ (1,697,960)
State Funding	251,584	251,584	-
Federal Funding	10,755,995	10,521,513	(234,482)
Other Governmental Entities	-	-	-
Sale of Equipment	-	-	-
<b>Total Revenue</b>	<b>\$ 12,709,097</b>	<b>\$ 10,776,655</b>	<b>\$ (1,932,442)</b>
Indirect Charges	(764,619)	(16,687)	747,932
Local Support	721,781	721,781	-
Prior Year Carryover	-	-	-
<b>Total Resources</b>	<b>\$ 12,666,259</b>	<b>\$ 11,481,749</b>	<b>\$ (1,184,510)</b>
<b>Expenditures</b>			
Salaries	\$ 5,408,308	\$ 4,992,643	\$ 415,665
Benefits	3,628,148	3,320,778	307,370
Supplies	3,120,368	3,432,062	(311,694)
Contractual	545,168	798,905	(253,737)
Travel	9,800	5,334	4,466
Equipment	1,000	48,129	(47,129)
Internal Transfers (in)/out	(46,533)	8,053	(54,586)
<b>Total Expenditures</b>	<b>\$ 12,666,259</b>	<b>\$ 12,605,905</b>	<b>\$ 60,354</b>
Transfer Out	-	-	-
<b>Total Use of Resources</b>	<b>\$ 12,666,259</b>	<b>\$ 12,605,905</b>	<b>\$ 60,354</b>
<b>Ending Balance</b>	<b>\$ -</b>	<b>\$ (1,124,156)</b>	<b>\$ (1,124,156)</b>

## **Special Education**

Special Education services are funded by state apportionment, state special purpose revenue, Medicaid reimbursements, Federal Flow Through, local support and revenue from other districts. State apportionment is revenue received through a state funding formula as discussed earlier in this report. The state special purpose revenue consists of an allocation for special education students ages birth to 3 years old, 3 to 5 years old (and not yet enrolled in kindergarten) and an allocation for special education students enrolled in kindergarten through age 21. The state special purpose revenue for special education students enrolled in kindergarten through age 21 is capped at 13.5% of the annual average resident basic education enrollment FTE for kindergarten through grade 12. Special Education may be reimbursed for Related Services (e.g., physical therapy, nursing services, etc.) for students that are eligible for Medicaid. These reimbursements are dependent on the availability of funding and not on service rendered. Revenue from other districts consists of reimbursements received for special education services rendered to students where facilities and/or staff are not available in their resident district to provide the required services. Our district bills at the end of the first semester and the end of the school year for these services. Federal Flow Through funding is an entitlement with a base, relative population and poverty allocations. Safety Net funding is not an entitlement, but an annual grant and is available to districts with demonstrated need for Special Education funding in excess of state and federal funding otherwise provided, as long as the program meets the criteria. Local support is revenue from local maintenance and operation levies. For specific information on Safety Net and Federal Flow Through funding of this program see **Appendix C, Grant Activity**.

The state uses an average headcount from October to June to determine the state special revenue funding of resident population for Special Education. The current projected average is 4,321 students; an decrease of 355 students from last year's average of 4,676. Based on the state formula, the district will be funded for up to an average of 3,983 students.

Revenue is projected to be \$4,226,949 below budget. State and federal funding is projected to be \$4,304,635 below budget due to lower enrollment than anticipated. Program expenditures are projected to be \$1,887,540 under budget due to many students currently learning remotely and a pause to in-person services. As a result, it is currently projected that the program will end the year with an operating deficit of \$2,339,409.

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

**Table 12**

<b>Special Education Consolidated Program Summary</b> <b>(Programs 01210, 21XXX, 22XXX, 24XXX)</b>			
	<u><b>Budget</b></u>	<u><b>Projected</b></u>	<u><b>Variance</b></u> <b>Favorable/ (Unfavorable)</b>
<b>Revenue</b>			
State Funding	\$ 53,730,742	\$ 52,478,866	\$ (1,251,876)
Federal Funding	7,054,456	4,001,697	(3,052,759)
Other Districts	1,885,009	1,636,234	(248,775)
Other Agencies	-	-	-
Total Revenue	\$ 62,670,207	\$ 58,116,797	\$ (4,553,410)
Indirect Charges	(3,366,781)	(3,040,320)	326,461
Local Support	5,258,294	5,258,294	-
Prior Year Carryover	-	-	-
<b>Total Resources</b>	<b>\$ 64,561,720</b>	<b>\$ 60,334,771</b>	<b>\$ (4,226,949)</b>
<b>Expenditures</b>			
Certificated Salaries	\$ 33,311,445	\$ 32,902,450	\$ 408,995
Classified Salaries	8,756,834	8,127,026	629,808
Benefits	16,391,860	15,367,659	1,024,201
Supplies	331,070	344,881	(13,811)
Contractual	5,684,356	5,920,652	(236,296)
Travel	58,800	10,258	48,542
Equipment	-	-	-
Internal Transfers (in)/out	27,355	1,254	26,101
<b>Total Expenditures</b>	<b>\$ 64,561,720</b>	<b>\$ 62,674,180</b>	<b>\$ 1,887,540</b>
Transfer Out	-	-	-
<b>Total Use of Resources</b>	<b>\$ 64,561,720</b>	<b>\$ 62,674,180</b>	<b>\$ 1,887,540</b>
<b>Net Surplus/(Deficit)</b>	<b>\$ -</b>	<b>\$ (2,339,409)</b>	<b>\$ (2,339,409)</b>

## **Transportation**

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

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

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

It is currently projected that program will end the year with an operating deficit of \$1,382,604. The program revenue is projected to be \$1,962,338 below budget due to a decrease in ridership because of the shift to remote/hybrid learning and program expenditures are projected to be \$633,734 under budget.

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

**Table 13**

<b>Transportation Program Summary</b>			
	<b><u>Budget</u></b>	<b><u>Projected</u></b>	<b><u>Variance</u> Favorable/ (Unfavorable)</b>
<b>Revenue</b>			
Local Support	\$ 408,262	\$ 408,262	\$ -
Local Non-Tax	100,000	1,024	(98,976)
State Special Purpose	14,946,118	13,017,539	(1,928,579)
<b>Total Revenue</b>	<b>\$ 15,454,380</b>	<b>\$ 13,426,825</b>	<b>\$ (2,027,555)</b>
Indirect Charges	(505,424)	(440,207)	65,217
Prior Year Carryover	-	-	-
<b>Total Resources</b>	<b>\$ 14,948,956</b>	<b>\$ 12,986,618</b>	<b>\$ (1,962,338)</b>
<b>Expenditures</b>			
Salaries	\$ 4,318,939	\$ 3,341,799	\$ 977,140
Benefits	2,261,847	2,007,675	254,172
Supplies	823,862	546,826	277,036
Contractual	8,579,425	8,281,518	297,907
Travel	-	683	(683)
Equipment	-	152,686	(152,686)
Internal Transfers (in)/out	(1,035,117)	(15,966)	(1,019,151)
<b>Total Expenditures</b>	<b>\$ 14,948,956</b>	<b>\$ 14,315,222</b>	<b>\$ 633,734</b>
<b>Total Use of Resources</b>	<b>\$ 14,948,956</b>	<b>\$ 14,315,222</b>	<b>\$ 633,734</b>
<b>Net Surplus/(Deficit)</b>	<b>\$ -</b>	<b>\$ (1,328,604)</b>	<b>\$ (1,328,604)</b>

## **Career-Technical Education**

Career and Technical Education (CTE) 2020 - 21 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 credentials prior to graduation, earn CTE dual credit (college credit) while enrolled in high school CTE courses, and participate in extended learning leadership activities. *Student attainment of industry recognized credentials* is a measurable indicator for the strategic plan goal of Academic Excellence, and ensures each student is ready to enter post-secondary education and/or the workplace. Engagement in rigorous and relevant instruction through project-based learning and industry-standard equipment to meet college level learning standards is founded in the belief that all students can learn at high levels when provided high quality learning activities.

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

- 1) We can be the best in the world for documented student attainment of industry recognized credentials, CTE dual credit and student leadership development.
- 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 each student having a meaningful and successful K-12 learning experience in Tacoma Public Schools.

Theory of Action: If we focus our effort and resources to expand opportunities and remove barriers for students to attain industry recognized credentials, CTE dual credit, and participate in leadership activities, then programs will align to current in-demand needs of the workplace and students will have a competitive advantage for entry-level employment and/or post-secondary education.

CTE program highlights for 2020-21 include the following:

- Expanded opportunities for students to earn industry recognized credentials 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 credentials and CTE dual credit.
- Developed CTE Student Leadership Club Advisor Stipend Schedule to resource for supervision and coordination with consistency and fairness.

- Updated District-wide Plan for Career and Technical Education to communicate program delivery and Comprehensive Local Needs Assessment and Annual Program Evaluation in transparency with input from stakeholders.
- Increased attainment of industry recognized certifications by senior cohort from 34.9% (2018) to 39.1% (2019) to 55.0% (2020).
- Initiated Cohort #4 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 a registered apprenticeship sponsor (#2163) with the Washington Apprenticeship and Training Council celebrated first student to journey-out into full-time employment with Titus-Will Ford.
- Innovative Certification Program for Wildland Fire Certification had first student employed with the Washington State Department of Natural Resources on an engine crew for the summer of 2020.
- Developed High School and Beyond Plan platform in Schoology and implemented for grades 7-12 in a student portfolio-based model directly aligned for student meeting standard on all OSPI HSBP components, and aligned to Safety Net reimbursement process.
- Initiated district-wide digitally delivered Finance and Entrepreneurship Club for students to learn financial literacy and network with business partners for employment and starting small businesses.
- Upgraded Summer Jobs 253 program through digital delivery of Community Leadership Program.
- 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.
- 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 and delivered through Microsoft Teams.
- 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
- Prepared inventory of all CTE courses and 2.0 credit course sequences to meet OSPI's new CTE course sequence graduation pathway option.
- Awarded Computer Science for All Grant by OSPI and initiated team to develop mission, vision and action plans for district-wide implementation of computer science education in Tacoma Public Schools.

Program revenues are projected to be \$2,856,606 below budget due to a decrease in enrollment and expenditures are currently projected to be \$1,713,906 under budget. It is currently projected that the program will end the year with a deficit of \$1,142,700.

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

**Table 14**

<b>Career-Technical Education Program Summary (Program 31.XXX, 34.XXX &amp; 38.XXX)</b>			
	<u>Budget</u>	<u>Projected</u>	<u>Variance</u> Favorable/ (Unfavorable)
<b>Revenue</b>			
Sales	\$ 40,000	\$ 6,435	\$ (33,565)
State - Apportionment	18,291,095	15,232,765	(3,058,330)
Federal Special Purpose	254,097	254,097	-
Revenue from Other Districts	-	-	-
Revenue from Other Agencies	-	-	-
Sale of Equipment	-	-	-
Total Revenue	\$ 18,585,192	\$ 15,493,297	\$ (3,091,895)
Indirect Charges	(887,373)	(652,084)	235,289
Prior Year Carryover	-	-	-
<b>Total Resources</b>	\$ 17,697,819	\$ 14,841,213	\$ (2,856,606)
<b>Expenditures</b>			
Certificated Salaries	\$ 10,052,359	\$ 10,214,211	\$ (161,852)
Classified Salaries	1,005,358	744,263	261,095
Benefits	4,104,412	3,828,548	275,864
Supplies	1,195,817	266,207	929,610
Contractual	1,267,379	726,134	541,245
Travel	53,790	2,653	51,137
Equipment	-	200,576	(200,576)
Internal Transfers (in)/out	18,704	1,321	17,383
<b>Total Use of Resources</b>	\$ 17,697,819	\$ 15,983,913	\$ 1,713,906
<b>Net Surplus/(Deficit)</b>	\$ -	\$ (1,142,700)	\$ (1,142,700)

## **Facilities**

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

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

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

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

Expenditures are currently projected to end the year \$558,665 over budget due to an overspend in supplies and purchased services which are estimated to be collectively over budget by \$591,561.

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

**Table 15**

<b>Facilities Program Summary (Q1 2020-21)</b>				
	<u><b>Adopted Budget</b></u>	<u><b>Projected</b></u>	<u><b>Variance</b></u>	
			<b>Favorable/ (Unfavorable)</b>	
<b>Expenditures</b>				
Classified Salaries	\$ 15,677,613	\$ 16,087,582	\$ (409,969)	
Benefits	7,597,275	7,022,741	574,534	
Supplies	1,042,024	1,431,747	(389,723)	
Contractual	804,675	1,006,513	(201,838)	
Travel	1,300	2,266	(966)	
Equipment	83,000	105,705	(22,705)	
Internal Transfers (in)/out	(115,550)	(7,552)	(107,998)	
<b>Total Expenditures</b>	<b>\$ 25,090,337</b>	<b>\$ 25,649,002</b>	<b>\$ (558,665)</b>	

## **Categorical Programs**

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

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

## **GENERAL FUND CONCLUSION**

**Table 16** displays the budget and projections for fund balance, revenues, and expenditures. Currently the district is projected to end the year with a fund balance of approximately \$35,745,837.

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

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

The results of both methods are compared in Appendix B.

**Table 16**

General Fund	2020-21 Budget	2020-21 Projected	Variance Surplus/(Deficit)
Beginning Fund Balance	\$ 31,210,955	\$ 36,893,527	\$ 5,682,572
Revenue	493,398,422	469,483,261	(23,915,161)
Other Financing Sources	3,000,000	3,371,884	371,884
Total Resources Available	527,609,377	509,748,672	(17,860,705)
Expenditures	502,829,456	474,002,835	28,826,621
Other Financing Uses	-	-	-
Total Use of Resources	502,829,456	474,002,835	28,826,621
Ending Fund Balance	\$ 24,779,921	\$ 35,745,837	\$ 10,965,916

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**

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 created 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. In addition to state funding changes, several Federal relief acts have been established through the Department of Education, including the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) and Elementary and Secondary School Emergency Relief Fund (ESSER). 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**

<b>Expenditures by Object</b>	<b>Amount of Expenditures</b>
Debit/Credit - 0XXX/1XXX	38,859
Salaries - Certificated Employees - 2XXX	2,133
Salaries - Classified Employees - 3XXX	2,773
Benefits and Payroll Taxes - 4XXX	812
Supplies, Instructional Resources - 5XXX	1,838,221
Purchased Services - 7XXX	203,921
Travel - 8XXX	-
Capital Outlay - 9XXX	-
<b>Totals by Object</b>	<b>\$2,086,718</b>

*Expenditures are from September 1 - November 30*

**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 2019-20 and 2020-21, and the variances between projected and budgeted average FTE for 2020-21.

**Table 17**

<b>K-12 Annual Average FTE Enrollment Two Year Comparison</b>					
	(A) 2019-20 Actual	(B) 2020-21 Budget	(C) 2020-21 Projected	(D) Variance (C)-(A)	(E) Variance (C)-(B)
Kindergarten	2,236	2,212	1,930	(307)	(283)
Grade 1	2,269	2,193	2,122	(147)	(71)
Grade 2	2,190	2,217	2,126	(64)	(91)
Grade 3	2,226	2,145	2,036	(190)	(109)
Grade 4	2,246	2,170	2,093	(152)	(77)
Grade 5	2,282	2,202	2,135	(147)	(68)
<b>Elementary</b>	<b>13,449</b>	<b>13,140</b>	<b>12,441</b>	<b>(1,007)</b>	<b>(699)</b>
Grade 6	2,292	2,178	2,120	(172)	(58)
Grade 7	2,304	2,251	2,213	(90)	(37)
Grade 8	2,151	2,292	2,256	105	(36)
<b>Middle School</b>	<b>6,747</b>	<b>6,721</b>	<b>6,589</b>	<b>(158)</b>	<b>(132)</b>
Grade 9	2,099	2,199	2,152	53	(47)
Grade 10	2,129	2,048	2,036	(93)	(12)
Grade 11	1,670	1,902	1,824	154	(78)
Grade 12	1,520	1,526	1,540	20	15
<b>High School</b>	<b>7,419</b>	<b>7,675</b>	<b>7,553</b>	<b>134</b>	<b>(123)</b>
Running Start	333	326	457	123	131
TCC Fresh Start **	149	139	118	(31)	(21)
Reengagement Center **	193	198	105	(89)	(93)
Goodwill **	23	29	3	(20)	(26)
Alternative Learning Experience	63	58	-	(63)	(58)
<b>Grand Total *</b>	<b>28,376</b>	<b>28,286</b>	<b>27,265</b>	<b>(1,111)</b>	<b>(1,021)</b>
Actual data through November 2020					

\*\* Open Doors - 1418 Programs

In comparison with 2019-20 annual averages, projected enrollment is expecting an annual average decrease of 1,111 student FTE.

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

- Elementary schools (grade K-5) decreased by 1,007 FTE;
- Middle schools (grades 6-8) decreased by 158 FTE;
- High schools (grades 9-12) increased by 134 FTE;
- Running Start (college level courses) increased by 123 FTE;
- ALE (Alternative Learning Experience) increased by 63 FTE

**Open Doors – 1418 Programs**

- TCC Fresh Start decreased by 31 FTE;
- Reengagement Center decreased by 89 FTE;
- Goodwill FTE decreased by 20 FTE

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

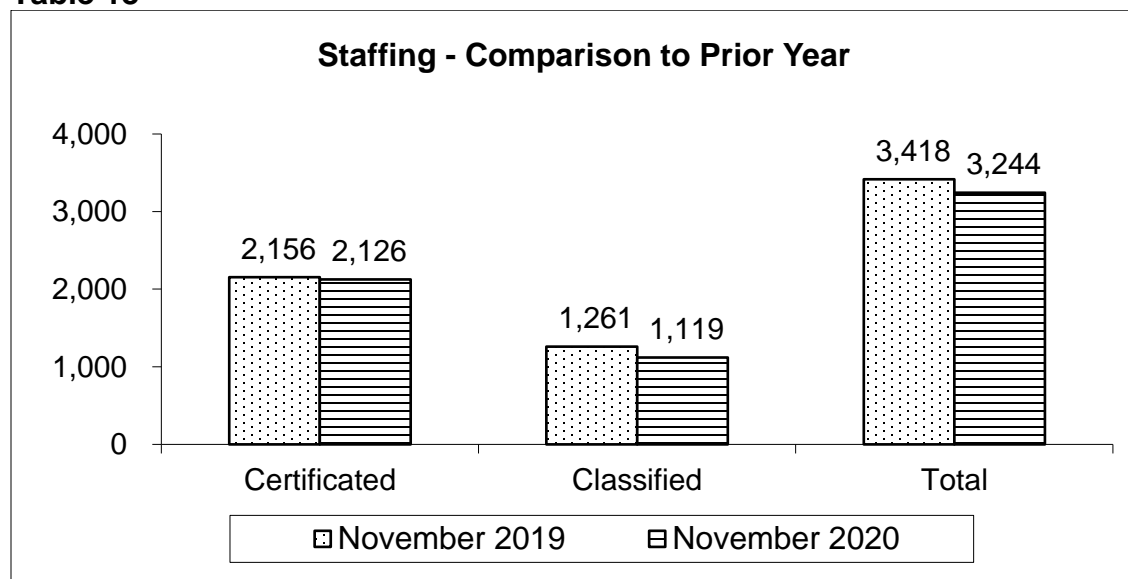
Students who participate for only part of the year or part of each day are calculated as a portion of an FTE. Any district may choose to serve students more hours per day or per year than the state definition of full-time equivalent. However, those students who attend classes more hours per day will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

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

## **STAFFING**

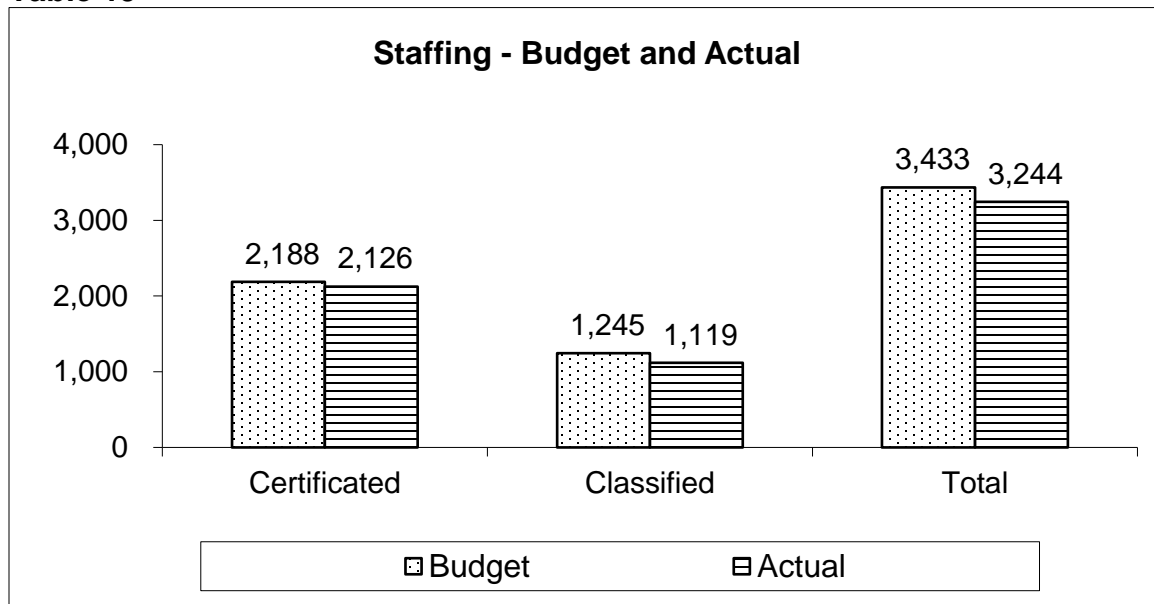
District staffing is divided into two categories: certificated staff – teachers, counselors, librarians, nurses, specialists and principals, and classified staff – classroom aids, secretaries, bus drivers, cooks, custodians, playground staff, maintenance crews, grounds crews, and business support staff. **Table 18** compares the number of filled positions in November 2020 to the number of filled positions in November 2019. The number of certificated staff decreased 31 FTE while classified staff decreased 142 FTE, respectively from this time last year.

**Table 18**



As shown in **Table 19**, the number of assigned certificated FTE is 2,126 and classified staff FTE is 1,119. The certificated and classified staffs are under budget by 62 and 127 FTE respectively. These are due to positions being vacant or unfilled for a portion of the year (i.e., late hires, resignations, departmental reorganizations, etc.).

**Table 19**



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

**Table 20**

<b>Budget vs. Actual Staffing In FTE (Full Time Equivalents)</b>			
Program Description (Number)	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> Incr/(Decrease)
<b><u>Certificated Staff</u></b>			
- Basic Education (01-03)	1,526.30	1,497.17	29.13
Federal Stimulus (10)	-	-	-
Special Education (20)	337.30	322.11	15.19
Vocational Education (30-40)	103.40	101.62	1.78
Compensatory (50-60)	193.70	179.15	14.55
Other Instructional (70)	6.50	7.00	(0.50)
Support Services (80-90)	20.70	18.52	2.18
<b>Total Certificated</b>	2,187.90	2,125.57	62.33
<b><u>Classified Staff</u></b>			
Basic Education (01-03)	267.88	254.01	13.87
Federal Stimulus (10)	-	-	-
Special Education (20)	210.80	160.71	50.09
- Vocational Education (30-40)	16.94	10.63	6.31
Compensatory (50-60)	106.33	87.45	18.88
Other Instructional (70)	4.70	4.74	(0.04)
Support Services (80-90)	638.79	601.33	37.46
<b>Total Classified</b>	1,245.44	1,118.87	126.57
<b><u>Total All Staff</u></b>	3,433.34	3,244.44	188.90
<b>* Actual data through November 2020</b>			

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

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

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

**Run Date:** February 17, 2021  
**Run Time:** 2:34 pm  
**Report ID:** TS163.v5

**TACOMA SCHOOL DISTRICT NO. 10**  
**Combined Balance Sheet - All Funds**  
**As Of: November 30, 2020**

	Governmental Fund Types					Trust Fund	
	<u>General</u>	<u>Capital Projects</u>	<u>Transportation Vehicle</u>	<u>Debt Service</u>	<u>ASB</u>	<u>Private Purpose</u>	<u>Fund Total</u>
<b>Assets</b>							
200: Imprest Cash	26,811	0	0	0	5,410	0	32,221
236: Cash In Bank-Key Bank	209,128	108,477	0	0	11,471	57,919	386,995
237: Cash In Bank-Key Bank/Food Svc	6,929	0	0	0	0	0	6,929
240: Cash On Deposit With County	5,868,214	1,986,471	715	4,652,143	6,801	9,887	12,524,231
241: Warrants Outstanding	(259,342)	(111,230)	0	0	(5,568)	(6,000)	(382,140)
310: Taxes Receivable-Current Year	1,553,737	521,677	0	1,289,526	0	0	3,364,940
311: Taxes Receivable-Prior Year	257,441	146,916	0	353,127	0	0	757,485
312: Taxes Receivable-Delinquent	320,389	38,352	0	204,602	0	0	563,343
320: Due From Other Funds	6,653,094	2,688,011	0	0	71,392	504	9,413,001
330: AR Due From Other Gov't Units	1,956,368	0	0	0	300	0	1,956,668
331: AR Grant Claims Due From Other Gov'ts	383,577	0	0	0	0	0	383,577
340: Accounts Receivable	209,717	0	0	0	6,579	0	216,297
341: AR Employee Receivable	0	0	0	0	1,799	0	1,799
346: AR Payroll System Receivable	(247)	0	0	0	0	0	(247)
410: Inventory-Supplies & Materials	622,281	0	0	0	0	0	622,281
413: Inventory-Printing & Graphics	37,744	0	0	0	0	0	37,744
415: Inventory-Maintenance	208,031	0	0	0	0	0	208,031
425: Inventory-Food Service	3,093,563	0	0	0	0	0	3,093,563
450: Investments	45,361,737	592,501,182	2,585,391	34,991,019	2,022,072	1,016,015	678,477,416
<b>Total Assets</b>	<b>66,509,174</b>	<b>597,879,856</b>	<b>2,586,106</b>	<b>41,490,417</b>	<b>2,120,256</b>	<b>1,078,325</b>	<b>711,664,134</b>
<b>Liabilities and Fund Balance</b>							
<b>Liabilities</b>							
601: Liabilities	1,647,344	4,869,655	(76,343)	0	107,315	148,417	6,696,388
605: Accrued Salaries & Benefits	12,497,000	0	0	0	(7)	0	12,496,993
606: Est. Property/Liability Ins Payable	1,144,649	0	0	0	0	0	1,144,649
607: Horace Mann Auto Ins Payable	2,290	0	0	0	0	0	2,290
608: Nutrition Svcs Prepaid	(103,600)	0	0	0	0	0	(103,600)
610: FICA/Medicare Payable	926,423	0	0	0	0	0	926,423
611: Employee Debt Payable	(438)	0	0	0	0	0	(438)
612: Retirement Payable	507,960	0	0	0	0	0	507,960
613: Withholding Tax Payable	(52,130)	0	0	0	0	0	(52,130)
615: Involuntary/Court Ordered Payable	398,813	0	0	0	0	0	398,813
616: SEBB Payable	2,364,316	0	0	0	0	0	2,364,316

**Run Date:** February 17, 2021  
**Run Time:** 2:34 pm  
**Report ID:** TS163.v5

**TACOMA SCHOOL DISTRICT NO. 10**  
**Combined Balance Sheet - All Funds**  
**As Of: November 30, 2020**

	Governmental Fund Types					Trust Fund	
	General	Capital Projects	Transportation Vehicle	Debt Service	ASB	Private Purpose	Fund Total
Liabilities and Fund Balance							
617: Maintenance Deduct & Benefits Payable	(1,085,465)	0	0	0	0	0	(1,085,465)
618: MetLife Insurance Payable	(416,791)	0	0	0	0	0	(416,791)
619: Cancer Insurance Payable	(24,500)	0	0	0	0	0	(24,500)
622: Flex Plan Dependent Care Payable	(432,411)	0	0	0	0	0	(432,411)
623: Flex Plan Medical Payable	565,768	0	0	0	0	0	565,768
624: TSA Payable	1,518,158	0	0	0	0	0	1,518,158
625: Flex Plan - Health Savings Account	(129,374)	0	0	0	0	0	(129,374)
627: United Way Payable	(250,465)	0	0	0	0	0	(250,465)
629: Veba III/Sick Leave Payable	(201,204)	0	0	0	0	0	(201,204)
630: Salary Deferral	22,401	0	0	0	0	0	22,401
632: Benefits And Voluntary Deductions	478,655	0	0	0	0	0	478,655
633: Union Benefits Payable	1,304	0	0	0	0	0	1,304
634: Family and Medical Leave Payable	224,049	0	0	0	0	0	224,049
636: APA Salary Insurance Payable	64,577	0	0	0	0	0	64,577
637: Est Unemployment Payable	798,105	0	0	0	0	0	798,105
638: Est Compensated Absence Payable	487,653	0	0	0	0	0	487,653
639: Est Industrial Ins Payable	1,425,361	0	0	0	0	0	1,425,361
640: Due To Other Funds	2,708,416	6,634,436	0	0	12,673	57,475	9,413,001
641: AD & D Insurance Payable	(8,529)	0	0	0	0	0	(8,529)
642: Unclaimed Property Payable	0	0	0	0	25	0	25
643: Sales Tax Payable	8,857	0	0	0	0	0	8,857
650: Deposits	66	0	0	0	0	0	66
650: Deposits - Grants	680,101	0	0	0	0	0	680,101
656: Garnishments Payable	(343,991)	0	0	0	0	0	(343,991)
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	2,471,037	0	0	0	0	0	2,471,037
760: Unavailable Revenue -Taxes Receivable	2,131,567	706,945	0	1,847,255	0	0	4,685,767
Total Liabilities	30,265,522	12,211,036	(76,343)	1,847,255	120,006	205,893	44,573,370
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	2,662,449	0	2,000,249	(49,702)	4,612,997
821: Restricted for Carryover	2,071,834	0	0	0	0	0	2,071,834

Run Date: February 17, 2021  
Run Time: 2:34 pm  
Report ID: TS163.v5

**TACOMA SCHOOL DISTRICT NO. 10**  
**Combined Balance Sheet - All Funds**  
As Of: **November 30, 2020**

	Governmental Fund Types					Trust Fund	
	<u>General</u>	<u>Capital Projects</u>	<u>Transportation Vehicle</u>	<u>Debt Service</u>	<u>ASB</u>	<u>Private Purpose</u>	<u>Fund Total</u>
<b>Liabilities and Fund Balance</b>							
830: Restricted for Debt Service	218,832	0	0	39,643,161	0	0	39,861,994
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	922,134	1,922,134
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	(486,647)	521,808,245	0	0	0	0	521,321,597
891: Unassigned for Minimum FB Policy	17,727,880	0	0	0	0	0	17,727,880
<b>Total Fund Balance</b>	<b>36,243,652</b>	<b>585,668,820</b>	<b>2,662,449</b>	<b>39,643,161</b>	<b>2,000,249</b>	<b>872,433</b>	<b>667,090,764</b>
<b>Total Liabilities and Fund Balance</b>	<b>66,509,174</b>	<b>597,879,856</b>	<b>2,586,106</b>	<b>41,490,417</b>	<b>2,120,256</b>	<b>1,078,325</b>	<b>711,664,134</b>

Run Date: February 17, 2021

Run Time: 2:33 pm

Report ID: TS164.v3

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Expenditures by State Object with % Spent**  
**General Fund As Of: November 30, 2020**



<u>State Object</u>	<u>Prior Year Adopted Budget</u>	<u>Prior Year Year to Date Actual</u>	<u>Under Budget (Over)</u>	<u>% Spent</u>	<u>Current Year Adopted Budget</u>	<u>Current Year Year to Date Actual</u>	<u>Under Budget (Over)</u>	<u>% Spent</u>
<b>0 - Debit Transfer</b>	2,562,153	308,192	2,253,961	12.0	2,577,584	123,456	2,454,128	4.8
<b>1 - Credit Transfer</b>	(2,562,153)	(308,192)	(2,253,961)	12.0	(2,577,584)	(123,456)	(2,454,128)	4.8
<b>2 - Salaries - Certificated</b>	220,518,905	53,101,367	167,417,538	24.1	231,340,245	53,815,617	177,524,628	23.3
<b>3 - Salaries - Classified</b>	75,181,853	19,129,615	56,052,238	25.4	74,471,976	17,478,906	56,993,070	23.5
<b>4 - Employees Benefits &amp; Payroll Taxes</b>	113,389,675	30,309,285	83,080,390	26.7	113,904,209	27,491,013	86,413,196	24.1
<b>5 - Supplies, Etc.</b>	23,641,042	6,691,437	16,949,605	28.3	28,297,429	5,377,573	22,919,856	19.0
<b>7 - Purchased Services</b>	47,268,151	6,543,564	40,724,587	13.8	53,007,270	9,410,225	43,597,045	17.8
<b>8 - Travel</b>	660,999	167,928	493,071	25.4	501,147	19,708	481,439	3.9
<b>9 - Capital Outlay</b>	1,320,180	116,626	1,203,554	8.8	1,307,180	332,414	974,766	25.4
<b><u>District Total</u></b>	<b><u>481,980,805</u></b>	<b><u>116,059,822</u></b>	<b><u>365,920,983</u></b>	<b><u>24.1</u></b>	<b><u>502,829,456</u></b>	<b><u>113,925,456</u></b>	<b><u>388,904,000</u></b>	<b><u>22.7</u></b>

Run Date: February 17, 2021

Run Time: 2:35 pm

Report ID: TS158.v5

**TACOMA SCHOOL DISTRICT NO. 10**  
**Income Statement and Changes in Fund Balance**  
**General Fund As Of: November 30, 2020**

**Resources Available**

**Debt and Fiscal Management**

840: Nonspendable - Inventory & Prepaid Items  
870: Committed to Contingencies  
820: Assigned to Encumbrances

<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>
4,333,231	4,837,911	504,680	111.6	115.6
1,000,000	1,000,000	0	100.0	100.0
207,939	1,104,130	896,191	531.0	97.3
<b>5,541,170</b>	<b>6,942,041</b>	<b>1,400,871</b>	<b>125.3</b>	<b>111.7</b>

**Total Debt and Fiscal Management**

**Restricted and Assigned FB**

821: Restricted for Carryover  
830: Restricted for Debt Service  
866: Assigned to Carryover  
868: Assigned to C&I  
875: Assigned to Future Operations

1,365,591	2,071,834	706,243	151.7	262.7
218,832	218,832	0	100.0	103.8
1,062,696	2,392,398	1,329,702	225.1	223.6
2,179,295	2,179,295	0	100.0	104.9
1,714,620	5,198,019	3,483,399	303.2	95.3
<b>6,541,034</b>	<b>12,060,378</b>	<b>5,519,344</b>	<b>184.4</b>	<b>125.3</b>

**Total Restricted and Assigned FB**

**Unassigned Fund Balance**

890: Unassigned Fund Balance  
  
891: Unassigned for Minimum FB Policy

0	163,227	163,227	100.0	100.0
19,128,751	17,727,880	(1,400,871)	92.7	96.9

**Total Beginning Fund Balance**

<b>31,210,955</b>	<b>36,893,527</b>	<b>5,682,572</b>	<b>118.2</b>	<b>120.1</b>
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**Revenue**

1 - Local Taxes  
2 - Local Non-Tax  
3 - State - General Purpose  
4 - State - Special Purpose  
5 - Federal - General Purpose  
6 - Federal - Special Purpose  
7 - Revenue from other Districts  
8 - Revenue from other Agencies  
9 - Other Financing Sources

72,897,467	31,156,117	(41,741,350)	42.7	31.4
9,839,497	275,707	(9,563,790)	2.8	19.7
267,718,024	59,114,558	(208,603,466)	22.1	21.9
100,732,593	15,858,123	(84,874,470)	15.7	18.5
489,093	57,591	(431,502)	11.8	5.8
37,458,761	5,095,442	(32,363,319)	13.6	17.0
1,885,009	1,553,738	(331,271)	82.4	-7.8
2,377,978	105,248	(2,272,730)	4.4	3.0
3,000,000	59,058	(2,940,942)	2.0	1.3

**Total Revenue**

<b>496,398,422</b>	<b>113,275,581</b>	<b>(383,122,841)</b>	<b>22.8</b>	<b>21.6</b>
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**Total Resources Available**

<b>527,609,377</b>	<b>150,169,108</b>	<b>(377,440,269)</b>	<b>28.5</b>	<b>28.1</b>
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**Uses of Resources**

**Expenditures**

**Run Date:** February 17, 2021

**Run Time:** 2:35 pm

**Report ID:** TS158.v5

**TACOMA SCHOOL DISTRICT NO. 10**  
**Income Statement and Changes in Fund Balance**  
**General Fund As Of: November 30, 2020**

	<b>Current Year <u>Adopted</u> <u>Budget</u></b>	<b>Current Year Year to Date_ <u>Actual</u></b>	<b>Under Budget <u>(Over)</u></b>	<b>% Current Year_ <u>Budget</u></b>	<b>% Prior Year_ <u>Budget</u></b>
<b>Uses of Resources</b>					
01: Basic Education	261,608,860	61,932,048	199,676,812	23.7	25.6
02: Basic Education - ALE	502,899	38,404	464,495	7.6	28.4
03: Basic Education-1418 Open	3,057,274	393,781	2,663,493	12.9	10.6
21: Special Education, State	54,597,866	12,444,160	42,153,706	22.8	24.9
22: SPED Infants & Tod - State	0	204	(204)	100.0	0.0
24: Special Education, Federal	6,805,560	1,556,724	5,248,836	22.9	24.8
31: Career & Tech Ed, State	14,489,439	3,220,943	11,268,496	22.2	24.2
34: Middle School CTE	2,963,585	621,474	2,342,111	21.0	24.4
38: Career & Tech Ed, Federal	244,795	4,808	239,987	2.0	20.7
51: Disadvantaged, Federal	9,958,643	1,942,082	8,016,561	19.5	24.6
52: School Improvement, Federal	1,710,271	433,996	1,276,275	25.4	30.4
55: Learning Assistance Prog,	15,976,257	3,449,239	12,527,018	21.6	21.6
56: State Institutions, Ctrs &	402,021	79,657	322,364	19.8	23.3
57: NegleCTEd & Delinquent	154,096	35,068	119,028	22.8	25.2
58: Special & Pilot Programs	3,140,203	123,932	3,016,271	3.9	1.5
61: Head Start, Federal	5,872,852	1,370,700	4,502,152	23.3	27.1
64: Limited English Proficienc	420,759	74,608	346,151	17.7	19.3
65: Transitional Bilingual, St	4,774,086	1,080,213	3,693,873	22.6	15.3
68: Indian Education, Federal	341,836	79,986	261,850	23.4	26.7
73: Summer School	11,295	121	11,174	1.1	0.0
74: Highly Capable, State	762,358	325,010	437,348	42.6	22.6
79: Other Instructional Pgms	18,183,436	470,420	17,713,016	2.6	11.7
88: Child Care	4,612,953	1,070,061	3,542,892	23.2	100.0
89: Community Services	947,554	85,376	862,178	9.0	21.4
97: District-Wide Support	63,792,343	18,088,408	45,703,935	28.4	22.1
98: Nutrition Svcs	12,549,259	3,620,545	8,928,714	28.9	34.2
99: Pupil Transportation	14,948,956	1,383,488	13,565,468	9.3	21.8
<b>Total Expenditures</b>	<b>502,829,456</b>	<b>113,925,456</b>	<b>388,904,000</b>	<b>22.7</b>	<b>24.1</b>
<b>Total Uses of Resources</b>	<b>502,829,456</b>	<b>113,925,456</b>	<b>388,904,000</b>	<b>22.7</b>	<b>24.1</b>
<b>Ending Fund Balance</b>	<b>24,779,921</b>	<b>36,243,652</b>	<b>11,463,731</b>	<b>146.3</b>	<b>108.4</b>
840: Nonspendable - Inventory & Prepaid Items	4,333,231	4,837,911	504,680	111.6	115.6
870: Committed to Contingencies	1,000,000	1,000,000	0	100.0	100.0
820: Assigned to Encumbrances	207,939	1,104,130	896,191	531.0	97.3
<b>Total Debt and Fiscal Management</b>	<b>5,541,170</b>	<b>6,942,041</b>	<b>1,400,871</b>	<b>125.3</b>	<b>111.7</b>

**Run Date:** February 17, 2021

**Run Time:** 2:35 pm

**Report ID:** TS158.v5

**TACOMA SCHOOL DISTRICT NO. 10**  
**Income Statement and Changes in Fund Balance**  
**General Fund As Of: November 30, 2020**

	<b>Current Year <u>Adopted</u> <u>Budget</u></b>	<b>Current Year Year to Date_ <u>Actual</u></b>	<b>Under Budget <u>(Over)</u></b>	<b>% Current Year_ <u>Budget</u></b>	<b>% Prior Year_ <u>Budget</u></b>
821: Restricted for Carryover	0	2,071,834	2,071,834	100.0	100.0
830: Restricted for Debt Service	110,000	218,832	108,832	198.9	163.7
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	0	5,198,019	5,198,019	100.0	1,323.8
<b>Total Restricted and Assigned FB</b>	<b>110,000</b>	<b>12,060,378</b>	<b>11,950,378</b>	<b>10,964.0</b>	<b>2,299.0</b>
890: Unassigned Fund Balance	0	(486,647)	(486,647)	100.0	100.0
891: Unassigned for Minimum FB Policy	19,128,751	17,727,880	(1,400,871)	92.7	96.9
<b>Total Fund Balance</b>	<b>24,779,921</b>	<b>36,243,652</b>	<b>11,463,731</b>	<b>146.3</b>	<b>108.4</b>

**Run Date:** February 17, 2021  
**Run Time:** 2:38 pm  
**Report ID:** TS166.v4

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Revenue by State and District Account w/% Received**  
**General Fund As Of: November 30, 2020**

<u>State Account</u> <u>District Account</u>	<u>Prior Year</u> <u>Adopted</u> <u>Budget</u>	<u>Prior Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>	<u>Current Year</u> <u>Adopted</u> <u>Budget</u>	<u>Current Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>
<b>1 - Local Taxes</b>								
11000: Local Property Tax	57,979,526	18,193,918	(39,785,608)	31.4	72,897,467	31,156,117	(41,741,350)	42.7
<b>1 - Local Taxes</b>	57,979,526	18,193,918	(39,785,608)	31.4	72,897,467	31,156,117	(41,741,350)	42.7
<b>2 - Local Non-Tax</b>								
21000: Tuition & Fees - Unassigned	728,646	516,872	(211,774)	70.9	117,779	116,675	(1,104)	99.1
21010: Regular Student Fees	970,000	7,734	(962,266)	0.8	970,000	240	(969,760)	0.0
21020: ALE Student Fees	0	0	0	100.0	0	0	0	100.0
21800: Convenience Fee	40,000	16,298	(23,703)	40.7	40,000	56	(39,945)	0.1
21880: Day Care - Tuition & Fees	0	0	0	100.0	612,000	0	(612,000)	0.0
22000: Sales of Goods, Supplies, & Svcs	7,000	28,231	21,231	403.3	7,000	300	(6,700)	4.3
22010: Sale of Supplies & Svcs - FR 1	162,000	65,769	(96,231)	40.6	162,000	1,106	(160,894)	0.7
22020: Sale of Supplies & Svcs - FR 2	68,000	6,445	(61,555)	9.5	68,000	15,946	(52,054)	23.5
22030: Sale of Supplies & Svcs-Schools	0	250	250	100.0	0	0	0	100.0
22040: Sale of Recoverable Items	80,000	42,272	(37,728)	52.8	80,000	1,094	(78,906)	1.4
22050: Sale of Supplies & Svcs - Trip 1	90,000	11,515	(78,485)	12.8	90,000	6,664	(83,336)	7.4
22060: Sale of Supplies & Svcs - Trip 2	55,000	18,413	(36,587)	33.5	55,000	765	(54,235)	1.4
22100: Other Storeroom Sales	2,500	488	(2,012)	19.5	2,500	1,841	(659)	73.6
22200: Copy Center Reimbursements	40,000	8,574	(31,426)	21.4	40,000	2,417	(37,583)	6.0
22310: CTE Sales of Goods, Supplies & Svcs	40,000	10,042	(29,958)	25.1	40,000	0	(40,000)	0.0
22910: Nutrition Service Sales	1,766,489	670,983	(1,095,506)	38.0	1,560,935	17	(1,560,918)	0.0
22940: NS Sales - Special Events	3,552	2,961	(591)	83.4	3,552	0	(3,552)	0.0
22960: NS Sales - Breakfast	157,339	84,600	(72,739)	53.8	94,519	0	(94,519)	0.0
22981: NS Convenience Fees	42,512	0	(42,512)	0.0	42,512	0	(42,512)	0.0
22990: School Bus Revenue	0	1,340	1,340	100.0	0	30	30	100.0
23000: Investment Earnings	1,000,000	139,281	(860,719)	13.9	1,000,000	14,011	(985,989)	1.4
25000: Gifts, Grants, & Donations (Local)	350,000	82,756	(267,244)	23.6	350,000	54,098	(295,902)	15.5
26000: Fines & Damages	130,000	4,493	(125,507)	3.5	130,000	4,694	(125,306)	3.6
27000: Rentals & Leases	500,000	19,559	(480,441)	3.9	500,000	4,248	(495,753)	0.8
27020: Facility Use - Utility Surcharge	85,750	455	(85,295)	0.5	85,750	347	(85,403)	0.4
27030: Facility Use - Custodial Labor	251,350	(5,944)	(257,294)	-2.4	251,350	3,216	(248,134)	1.3
27040: Facility Use - Field/Stadium Maint	13,600	(3,308)	(16,908)	-24.3	13,600	495	(13,105)	3.6
27050: Facility Use - Security	0	(1,322)	(1,322)	100.0	0	0	0	100.0
27060: Facility Use - Theater Tech	29,000	2,231	(26,769)	7.7	29,000	375	(28,625)	1.3
28000: Insurance Recoveries	250,000	7,861	(242,139)	3.1	250,000	0	(250,000)	0.0
29000: Local Support Non Tax-Unassigned	1,255,516	238,036	(1,017,480)	19.0	1,227,000	42,811	(1,184,189)	3.5
29001: Procurement Card Rebates	500,000	0	(500,000)	0.0	500,000	0	(500,000)	0.0
29010: Cash Over/Short	0	107	107	100.0	0	0	0	100.0

**Run Date:** February 17, 2021  
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**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Revenue by State and District Account w/% Received**  
**General Fund As Of: November 30, 2020**

<u>State Account</u> <u>District Account</u>	<u>Prior Year</u> <u>Adopted</u> <u>Budget</u>	<u>Prior Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>	<u>Current Year</u> <u>Adopted</u> <u>Budget</u>	<u>Current Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>
<b>2 - Local Non-Tax</b>								
29060: Timber Sales	0	0	0	100.0	0	2,608	2,608	100.0
29070: CPF Indirect	1,400,000	0	(1,400,000)	0.0	1,400,000	0	(1,400,000)	0.0
29100: E-Rate Discount	0	0	0	100.0	0	0	0	100.0
29220: Advertising Commissions	50,000	0	(50,000)	0.0	50,000	0	(50,000)	0.0
29230: Photography Commissions	60,000	14,582	(45,419)	24.3	60,000	0	(60,000)	0.0
29240: Vending-Beverage Commissions	1,000	12	(988)	1.2	1,000	0	(1,000)	0.0
29250: Vending-Food Commissions	1,000	0	(1,000)	0.0	1,000	0	(1,000)	0.0
29260: Other Commissions/Rebates	5,000	1,053	(3,948)	21.1	5,000	1,655	(3,345)	33.1
<b>2 - Local Non-Tax</b>	10,135,254	1,992,639	(8,142,615)	19.7	9,839,497	275,707	(9,563,790)	2.8
<b>3 - State - General Purpose</b>								
31000: Apportionment	259,379,576	56,912,375	(202,467,201)	21.9	258,523,055	56,807,707	(201,715,348)	22.0
31210: Apportionment - Special Ed	8,701,781	1,914,344	(6,787,437)	22.0	9,194,969	2,022,895	(7,172,074)	22.0
33000: Local Effort Assistance	1,371,222	86,707	(1,284,515)	6.3	0	283,955	283,955	100.0
<b>3 - State - General Purpose</b>	269,452,579	58,913,425	(210,539,154)	21.9	267,718,024	59,114,558	(208,603,466)	22.1
<b>4 - State - Special Purpose</b>								
41000: Special Purpose - Unassigned	6,500,000	0	(6,500,000)	0.0	14,500,000	0	(14,500,000)	0.0
41210: Special Education	41,784,107	8,574,867	(33,209,240)	20.5	44,535,773	8,976,608	(35,559,165)	20.2
41220: SPED Infants & Toddlers - State	2,364,164	520,104	(1,844,060)	22.0	0	0	0	100.0
41550: Learning Assistance	16,506,944	3,635,805	(12,871,139)	22.0	16,583,354	3,646,440	(12,936,914)	22.0
41560: State Institutions, Centers, and Homes - I	420,916	70,883	(350,033)	16.8	420,916	76,139	(344,777)	18.1
41580: Special & Pilot Programs	2,382,433	1,753	(2,380,680)	0.1	3,170,501	102,201	(3,068,300)	3.2
41650: Transitional Bilingual	5,021,823	0	(5,021,823)	0.0	5,447,635	0	(5,447,635)	0.0
41740: Highly Capable	854,159	187,915	(666,244)	22.0	876,712	192,877	(683,835)	22.0
41980: School Nutrition Services	190,439	51,558	(138,881)	27.1	251,584	0	(251,584)	0.0
41990: Transportation - Operations	14,488,355	3,665,415	(10,822,940)	25.3	14,946,118	2,863,859	(12,082,260)	19.2
<b>4 - State - Special Purpose</b>	90,513,340	16,708,298	(73,805,042)	18.5	100,732,593	15,858,123	(84,874,470)	15.7
<b>5 - Federal - General Purpose</b>								
52000: Direct Federal Revenue - Unassigned	464,081	26,803	(437,278)	5.8	489,093	57,591	(431,502)	11.8
55000: Federal Forests	0	0	0	100.0	0	0	0	100.0
<b>5 - Federal - General Purpose</b>	464,081	26,803	(437,278)	5.8	489,093	57,591	(431,502)	11.8
<b>6 - Federal - Special Purpose</b>								
61000: Special Purpose - OSPI Unassigned	12,000	0	(12,000)	0.0	0	0	0	100.0

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**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Revenue by State and District Account w/% Received**  
**General Fund As Of: November 30, 2020**

<u>State Account</u> <u>District Account</u>	<u>Prior Year</u> <u>Adopted</u> <u>Budget</u>	<u>Prior Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>	<u>Current Year</u> <u>Adopted</u> <u>Budget</u>	<u>Current Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>
<b>6 - Federal - Special Purpose</b>								
61240: Special Ed - Supplemental	7,640,670	1,212,717	(6,427,953)	15.9	7,054,456	988,506	(6,065,950)	14.0
61380: CTE - Carl Perkins Grant	257,560	0	(257,560)	0.0	254,097	0	(254,097)	0.0
61510: Disadvantaged - Title IA	11,102,797	1,858,445	(9,244,352)	16.7	10,337,068	1,305,802	(9,031,266)	12.6
61520: School Improvement - TII, IV, V & VI	1,771,944	244,764	(1,527,180)	13.8	1,775,261	204,960	(1,570,301)	11.5
61570: Institutions - Neglected & Delinquent	132,178	22,441	(109,737)	17.0	159,952	0	(159,952)	0.0
61640: Limited English Proficiency	408,656	0	(408,656)	0.0	436,748	25,974	(410,774)	5.9
61760: Targeted Assistance	0	0	0	100.0	0	1,271,614	1,271,614	100.0
61880: Child Care - Federal	0	11,565	11,565	100.0	0	0	0	100.0
61890: Other Community Services	117,000	0	(117,000)	0.0	117,000	1,301,292	1,184,292	1,112.2
61910: Regular Lunch Reimbursement	182,001	42,823	(139,178)	23.5	159,119	0	(159,119)	0.0
61920: Reduced Price Lunch Reimbursement	714,624	188,896	(525,728)	26.4	556,475	0	(556,475)	0.0
61930: Free Lunch Reimbursement	5,845,181	1,201,107	(4,644,074)	20.5	6,167,184	0	(6,167,184)	0.0
61940: Certified Lunch Reimbursement	135,536	37,693	(97,843)	27.8	135,536	0	(135,536)	0.0
61950: Regular Breakfast Reimbursement	28,016	9,101	(18,915)	32.5	17,766	0	(17,766)	0.0
61960: Reduced Price Breakfast Reimbursement	174,395	50,148	(124,247)	28.8	125,133	0	(125,133)	0.0
61970: Free Breakfast Reimbursement	1,834,803	381,496	(1,453,307)	20.8	2,452,685	0	(2,452,685)	0.0
61980: Free Snack Reimbursement	47,708	5,088	(42,620)	10.7	47,708	0	(47,708)	0.0
61990: Fresh Fruit & Vegetable Reimbursement	73,056	0	(73,056)	0.0	73,056	0	(73,056)	0.0
62610: Head Start	6,151,783	580,982	(5,570,801)	9.4	6,489,502	0	(6,489,502)	0.0
62680: Indian Education - ED	184,144	0	(184,144)	0.0	195,682	0	(195,682)	0.0
63000: Federal Grants Through Other Entities - U	0	0	0	100.0	0	0	0	100.0
63100: Medicaid Administrative Match	0	(2,625)	(2,625)	100.0	0	0	0	100.0
63210: SPED Medicaid Match	0	77,448	77,448	100.0	0	(13,628)	(13,628)	100.0
69980: USDA Commodities	904,333	493,528	(410,805)	54.6	904,333	10,922	(893,411)	1.2
<b>6 - Federal - Special Purpose</b>	37,718,385	6,415,618	(31,302,767)	17.0	37,458,761	5,095,442	(32,363,319)	13.6
<b>7 - Revenue from other Districts</b>								
71210: Special Education	1,885,009	(146,412)	(2,031,421)	-7.8	1,885,009	1,553,738	(331,271)	82.4
<b>7 - Revenue from other Districts</b>	1,885,009	(146,412)	(2,031,421)	-7.8	1,885,009	1,553,738	(331,271)	82.4
<b>8 - Revenue from other Agencies</b>								
81000: Governmental Entities	0	59,442	59,442	100.0	0	61,479	61,479	100.0
81880: Day Care	0	0	0	100.0	1,455,640	0	(1,455,640)	0.0
82000: Private Foundations Revenue	1,165,434	19,814	(1,145,620)	1.7	900,000	8,000	(892,000)	0.9
85000: Educational Service Districts	1,477,978	0	(1,477,978)	0.0	22,338	35,769	13,431	160.1
<b>8 - Revenue from other Agencies</b>	2,643,412	79,256	(2,564,156)	3.0	2,377,978	105,248	(2,272,730)	4.4

**Run Date:** February 17, 2021  
**Run Time:** 2:38 pm  
**Report ID:** TS166.v4

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Revenue by State and District Account w/% Received**  
**General Fund As Of: November 30, 2020**

State Account  
District Account

**9 - Other Financing Sources**

93000: Sale of Equipment	0	26,542	26,542	100.0	0	59,058	59,058	100.0
99000: Transfers - Redirection of Apportionment	2,000,000	0	(2,000,000)	0.0	0	0	0	100.0
99010: Transfers - Other Resources	0	0	0	100.0	3,000,000	0	(3,000,000)	0.0
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<b>9 - Other Financing Sources</b>	2,000,000	26,542	(1,973,458)	1.3	3,000,000	59,058	(2,940,942)	2.0

**District Total**

<u>Prior Year Adopted Budget</u>	<u>Prior Year Year to Date Actual</u>	<u>Over Budget (Under)</u>	<u>% Received</u>	<u>Current Year Adopted Budget</u>	<u>Current Year Year to Date Actual</u>	<u>Over Budget (Under)</u>	<u>% Received</u>
<b>472,791,586</b>	<b>102,210,087</b>	<b>(370,581,499)</b>	<b>21.6</b>	<b>496,398,422</b>	<b>113,275,581</b>	<b>(383,122,841)</b>	<b>22.8</b>

Run Date: February 17, 2021

Run Time: 2:40 pm

Report ID:TS152.v3

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Expenditures by Program w/Encumbrances**  
**General Fund As Of: November 30, 2020**

<u>Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Current Month</u>	<u>Current Year Year to Date</u>	<u>Encumbrance</u>	<u>Unspent / Unencumbered</u>	<u>Percent Expended</u>
<b>01: Basic Education</b>							
01000: Basic Education	199,110,073	199,873,521	16,378,654	50,642,886	142,604,978	6,625,657	96.7
01007: Basic Education - One Time	305,789	202,622	18,842	73,909	191,610	(62,896)	131.0
01011: Basic Education Enrichment	29,323,059	29,406,568	1,701,624	5,473,970	15,372,103	8,560,495	70.9
01030: BE Attendance BECCA	0	32,986	164	2,220	1,173	29,593	10.3
01040: BE Building Contributions	0	425,050	2,129	32,913	15,894	376,243	11.5
01050: BE Kindergarten Contributions	0	14,793	0	0	57	14,736	0.4
01065: BE Trans Bilingual Enrichment	2,459,802	2,459,802	186,262	566,756	1,687,319	205,726	91.6
01079: BE Categorical Carryover	347,733	(1,424,860)	0	0	0	(1,424,860)	0.0
01091: BE IB Enrichment	540,753	643,920	28,805	75,782	324,796	243,342	62.2
01210: BE Fund Balance Special Ed	3,158,294	3,158,294	9,895	37,914	88,394	3,031,986	4.0
01240: BE SPED Peer Review Pool	85,000	85,000	0	0	0	85,000	0.0
01250: BE Campus Security	2,481,377	2,481,377	168,114	501,320	1,378,969	601,088	75.8
01280: BE HS Graduation	51,000	51,000	111	111	21,967	28,923	43.3
01281: BE HS Graduation Enrichment	27,000	27,000	0	0	0	27,000	0.0
01310: BE Para Coverage	5,000	5,000	0	0	0	5,000	0.0
01320: BE Peer Review Pool	75,000	75,000	0	556	0	74,444	0.7
01430: BE Instructional	34,412	34,412	2,175	8,176	0	26,236	23.8
01440: BE - Non-Instructional	42,139	42,139	1,929	5,749	16,346	20,044	52.4
01460: BE FB Non-Instructional	0	0	0	0	187	(187)	100.0
01480: BE Strategic Goals/Initiatives	237,894	338,584	0	416	83,000	255,168	24.6
01651: BE Special Programs Enrichment	1,341,032	1,341,032	67,376	197,955	577,648	565,429	57.8
01701: BE OP OT Relief Pool	125,000	131,178	1,389	114,567	129	16,483	87.4
01880: BE Partner Schools	10,472,718	10,495,644	807,772	2,404,709	7,402,243	688,692	93.4
01881: BE Partner Schools Enrichment	894,531	680,484	72,875	227,110	682,574	(229,200)	133.7
01901: BE Running Start	2,704,666	2,704,666	0	(74,013)	2,423,000	355,679	86.8
01905: BE Int'l Baccalaureate	0	0	2,523	49,586	0	(49,586)	100.0
01915: BE Bargained Enhancement 5-10	1,469,779	1,485,580	3,926	12,941	16,687	1,455,952	2.0
01940: BE MS Athletic Reserve	0	72,217	0	0	0	72,217	0.0
01990: BE Curriculum & Instruction	4,137,514	4,139,658	354,575	1,567,150	971,342	1,601,166	61.3
01991: BE Curriculum & Instruction 1x	2,179,295	2,179,295	0	9,367	0	2,169,928	0.4
<b>Total 01: Basic Education</b>	<b>261,608,860</b>	<b>261,161,962</b>	<b>19,809,140</b>	<b>61,932,048</b>	<b>173,860,415</b>	<b>25,369,499</b>	<b>90.3</b>
<b>02: Basic Education - ALE</b>							
02000: BE Alternative Learning Exp	502,899	502,899	12,945	38,404	116,539	347,956	30.8
<b>Total 02: Basic Education - ALE</b>	<b>502,899</b>	<b>502,899</b>	<b>12,945</b>	<b>38,404</b>	<b>116,539</b>	<b>347,956</b>	<b>30.8</b>

Run Date: February 17, 2021

Run Time: 2:40 pm

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**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Expenditures by Program w/Encumbrances**  
**General Fund As Of: November 30, 2020**

<u>Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Current Month</u>	<u>Current Year Year to Date</u>	<u>Encumbrance</u>	<u>Unspent / Unencumbered</u>	<u>Percent Expended</u>
<b>03: Basic Education-1418 Open</b>							
03000: Basic Ed - 1418 Open Doors	3,057,274	3,057,274	143,107	393,781	2,364,126	299,367	90.2
<b>Total 03: Basic Education-1418 Open</b>	<b>3,057,274</b>	<b>3,057,274</b>	<b>143,107</b>	<b>393,781</b>	<b>2,364,126</b>	<b>299,367</b>	<b>90.2</b>
<b>21: Special Education, State</b>							
21000: Special Education - State	25,562,705	25,557,867	1,773,144	5,270,775	16,321,673	3,965,418	84.5
21011: Special Education Enrichment	2,100,000	2,104,838	257,732	420,103	4,249,407	(2,564,672)	221.8
21021: Spec Ed Enrichment-Director A	0	0	1,389	1,389	88,596	(89,985)	100.0
21031: Spec Ed Enrichment-Director B	0	0	41,271	41,271	15,499	(56,770)	100.0
21510: SPED - PreSchool	3,569,864	3,569,864	266,661	804,704	2,362,544	402,616	88.7
21600: Special Ed State - Elem. Ed.	14,395,266	14,395,266	1,218,051	3,580,679	10,553,403	261,184	98.2
21660: SPED State Safety Net Elem Ed	97,760	97,760	10,382	20,620	84,709	(7,569)	107.7
21700: Special Ed State - Sec. Ed.	7,674,831	7,674,831	684,294	1,978,851	6,180,209	(484,229)	106.3
21720: SPED - District Settlement	8,000	8,000	0	0	0	8,000	0.0
21760: SPED State Safety Net Sec. Ed	380,684	380,684	56,688	144,860	509,448	(273,624)	171.9
21800: Special Ed State - CBT	808,756	808,756	61,019	180,907	524,276	103,573	87.2
<b>Total 21: Special Education, State</b>	<b>54,597,866</b>	<b>54,597,866</b>	<b>4,370,631</b>	<b>12,444,160</b>	<b>40,889,764</b>	<b>1,263,942</b>	<b>97.7</b>
<b>22: SPED Infants &amp; Tod - State</b>							
22000: SPED Infants & Toddlers-State	0	0	33	204	34	(238)	100.0
<b>Total 22: SPED Infants &amp; Tod - State</b>	<b>0</b>	<b>0</b>	<b>33</b>	<b>204</b>	<b>34</b>	<b>(238)</b>	<b>100.0</b>
<b>24: Special Education, Federal</b>							
24501: SPED IDEAB Flow Thru 10-11	2,515	0	0	0	0	0	100.0
24509: SPED IDEAB Flow Thru 18-19	0	0	0	(3)	0	3	100.0
24510: SPED IDEAB Preschool 19-20	0	0	0	0	0	0	100.0
24511: SPED IDEAB Preschool 20-21	215,740	215,740	13,437	38,339	111,780	65,621	69.6
24660: SPED Safety Net - Elem. Ed.	0	0	0	(26)	0	26	100.0
24661: SPED Safety Net - Elem. Ed.	129,849	129,849	15,715	45,758	145,365	(61,274)	147.2
24700: SPED IDEAB Flow Thru - Sec Ed	0	0	445	332	87	(419)	100.0
24701: SPED IDEAB Flow Thru - Sec Ed	6,331,637	6,334,153	461,259	1,397,543	4,079,465	857,145	86.5
24760: SPED Safety Net - Secondary Ed	0	0	0	449	0	(449)	100.0
24761: SPED Safety Net - Secondary Ed	87,085	87,085	14,351	36,674	70,706	(20,295)	123.3
24860: SPED Safety Net - CBT	0	0	0	0	0	0	100.0
24861: SPED Safety Net - CBT	38,734	38,734	11,993	37,659	110,762	(109,687)	383.2
<b>Total 24: Special Education, Federal</b>	<b>6,805,560</b>	<b>6,805,561</b>	<b>517,201</b>	<b>1,556,724</b>	<b>4,518,166</b>	<b>730,671</b>	<b>89.3</b>
<b>31: Career &amp; Tech Ed, State</b>							
31000: CTE Technical Support	109,319	109,319	9,880	26,917	75,894	6,508	94.0

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**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Expenditures by Program w/Encumbrances**  
**General Fund As Of: November 30, 2020**

<u>Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Current Month</u>	<u>Current Year Year to Date</u>	<u>Encumbrance</u>	<u>Unspent / Unencumbered</u>	<u>Percent Expended</u>
<b>31: Career &amp; Tech Ed, State</b>							
31011: CTE Support - Enrichment	38,095	38,095	0	0	0	38,095	0.0
31200: CTE JROTC	553,745	553,745	47,010	139,266	429,030	(14,551)	102.6
31510: CTE Administration	3,365,946	3,608,579	140,275	447,115	1,375,497	1,785,967	50.5
31600: CTE Agriculture & Science	505,748	505,748	48,935	145,691	566,002	(205,944)	140.7
31605: CTE Lincoln Tree Farm Harvest	0	0	566	1,879	23,128	(25,008)	100.0
31610: CTE Business Education	1,346,242	1,346,242	132,380	367,897	1,071,208	(92,863)	106.9
31620: CTE Marketing Education	301,237	301,237	12,862	38,754	117,124	145,360	51.7
31630: CTE Diversified Occupations	821,871	821,871	60,512	180,583	521,788	119,500	85.5
31640: CTE Trade & Industry	1,943,856	1,943,856	206,263	496,991	1,479,330	(32,465)	101.7
31650: CTE Family & Consumer Science	1,250,481	1,250,481	112,774	294,537	805,488	150,456	88.0
31660: CTE Next Move	205,110	205,110	18,954	56,974	165,405	(17,269)	108.4
31670: CTE Technology	932,541	932,541	46,571	139,253	425,016	368,273	60.5
31680: CTE Health Occupations	666,060	666,060	59,008	262,541	525,181	(121,662)	118.3
31710: CTE Career Guidance	526,812	526,812	42,220	125,643	368,377	32,792	93.8
31880: CTE Partner School	1,651,396	1,845,565	149,832	422,889	1,261,785	160,890	91.3
31901: CTE Running Start	129,709	129,709	0	74,013	158,186	(102,490)	179.0
31902: CTE Open Doors	141,271	141,271	0	0	150,000	(8,729)	106.2
<b>Total 31: Career &amp; Tech Ed, State</b>	<b>14,489,439</b>	<b>14,926,241</b>	<b>1,088,041</b>	<b>3,220,943</b>	<b>9,518,440</b>	<b>2,186,858</b>	<b>85.3</b>
<b>34: Middle School CTE</b>							
34500: CTE Middle School	2,963,585	3,139,684	209,567	621,474	1,884,961	633,250	79.8
<b>Total 34: Middle School CTE</b>	<b>2,963,585</b>	<b>3,139,684</b>	<b>209,567</b>	<b>621,474</b>	<b>1,884,961</b>	<b>633,250</b>	<b>79.8</b>
<b>38: Career &amp; Tech Ed, Federal</b>							
38500: CTE Perkins Grant 19-20	0	0	0	480	0	(480)	100.0
38501: CTE Perkins Grant 20-21	244,795	244,795	496	4,328	9,934	230,532	5.8
38531: CTE Non-Traditional Fields	0	2,409	0	0	0	2,409	0.0
<b>Total 38: Career &amp; Tech Ed, Federal</b>	<b>244,795</b>	<b>247,204</b>	<b>496</b>	<b>4,808</b>	<b>9,934</b>	<b>232,461</b>	<b>6.0</b>
<b>51: Disadvantaged, Federal</b>							
51201: OSSI Targeted/Comprehensive 21	491,333	505,618	18,967	62,384	181,595	261,639	48.3
51500: T1-A Disadvantaged 19-20	0	0	1,278	10,054	(594)	(9,460)	100.0
51501: T1-A Disadvantaged 20-21	9,319,462	9,440,218	643,326	1,839,880	5,823,924	1,776,415	81.2
51509: T1-A Disadvantaged 18-19	0	0	0	0	0	0	100.0
51520: ESEA Distinguished Sch. Award	0	8,771	0	2	0	8,769	0.0
51531: T10-C Homeless Ed 20-21	56,763	49,887	2,673	8,019	23,542	18,326	63.3
51601: T1-D Neglect & Delinqnt 20-21	91,085	91,085	7,283	21,743	64,363	4,978	94.5

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**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Expenditures by Program w/Encumbrances**  
**General Fund As Of: November 30, 2020**

<u>Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Current Month</u>	<u>Current Year Year to Date</u>	<u>Encumbrance</u>	<u>Unspent / Unencumbered</u>	<u>Percent Expended</u>
<b>Total 51: Disadvantaged, Federal</b>	<b>9,958,643</b>	<b>10,095,579</b>	<b>673,527</b>	<b>1,942,082</b>	<b>6,092,831</b>	<b>2,060,666</b>	<b>79.6</b>
<b>52: School Improvement, Federa</b>							
52420: Title IV - Part A	0	0	0	21,118	0	(21,118)	100.0
52421: Title IV - Part A	682,564	728,135	48,341	148,770	425,927	153,439	78.9
52470: T2-A Teacher Quality 19-20	0	0	0	(139)	229	(90)	100.0
52471: T2-A Teacher Quality 20-21	1,027,707	1,022,103	88,239	264,248	784,826	(26,971)	102.6
<b>Total 52: School Improvement, Federa</b>	<b>1,710,271</b>	<b>1,750,238</b>	<b>136,580</b>	<b>433,996</b>	<b>1,210,981</b>	<b>105,261</b>	<b>94.0</b>
<b>55: Learning Assistance Prog,</b>							
55500: Learning Assistance Program	9,428,335	10,364,879	720,434	2,396,758	6,042,080	1,926,042	81.4
55501: Learning Assistance Co-Teach	1,312,491	1,312,491	96,462	285,982	845,772	180,737	86.2
55520: LAP High Poverty	4,466,247	4,999,477	199,244	595,363	1,907,710	2,496,403	50.1
55521: LAP High Poverty Co-Teach	769,184	769,184	58,062	171,137	407,981	190,067	75.3
<b>Total 55: Learning Assistance Prog,</b>	<b>15,976,257</b>	<b>17,446,031</b>	<b>1,074,203</b>	<b>3,449,239</b>	<b>9,203,543</b>	<b>4,793,249</b>	<b>72.5</b>
<b>56: State Institutions, Ctrs &amp;</b>							
56510: Remann Hall	402,021	402,021	26,719	79,657	266,271	56,094	86.0
<b>Total 56: State Institutions, Ctrs &amp;</b>	<b>402,021</b>	<b>402,021</b>	<b>26,719</b>	<b>79,657</b>	<b>266,271</b>	<b>56,094</b>	<b>86.0</b>
<b>57: NegleCTEd &amp; Delinquent</b>							
57511: T1-D Neglect/Delinquent 20-21	154,096	154,096	11,712	35,068	103,804	15,223	90.1
<b>Total 57: NegleCTEd &amp; Delinquent</b>	<b>154,096</b>	<b>154,096</b>	<b>11,712</b>	<b>35,068</b>	<b>103,804</b>	<b>15,223</b>	<b>90.1</b>
<b>58: Special &amp; Pilot Programs</b>							
58020: Collection of Evidence	0	27,160	0	0	0	27,160	0.0
58079: Certification Bonus	2,707,370	2,707,370	0	0	0	2,707,370	0.0
58161: Homeless Student Stability 21	0	63,892	0	0	37,228	26,664	58.3
58251: Computer Science and Education	0	4,673	0	0	0	4,673	0.0
58261: WaKIDS Training	0	13,920	0	0	13,787	133	99.0
58281: High Demand Career & Tech Ed.	0	19,000	0	0	2,850	16,150	15.0
58311: Beg Ed Support Team 20-21	93,458	196,578	0	858	84,471	111,250	43.4
58330: Aerospace & Adv. Manufacturing	0	0	1,960	15,873	(15,873)	0	100.0
58350: K-12 Dual Language Grant Progr	0	0	0	1,876	(938)	(938)	100.0
58351: New Dual Language Program	0	28,038	1,550	1,550	3,214	23,274	17.0
58370: Open Educational Resource Proj	0	11,683	0	0	0	11,683	0.0
58381: Integrat. Tiered Suicide Prev.	0	14,019	0	0	0	14,019	0.0
58591: Maritime Program - CORE PLUS	0	38,000	0	0	18,512	19,488	48.7
58651: Admin Intern Program 20-21	0	12,840	0	0	0	12,840	0.0
58661: Recruiting Wash Teachers 20-21	0	21,500	370	1,171	4,556	15,772	26.6

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**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Expenditures by Program w/Encumbrances**  
**General Fund As Of: November 30, 2020**

<u>Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Current Month</u>	<u>Current Year Year to Date</u>	<u>Encumbrance</u>	<u>Unspent / Unencumbered</u>	<u>Percent Expended</u>
<b>58: Special &amp; Pilot Programs</b>							
58671: WA 1st Robotics Competition 21	0	10,500	0	0	0	10,500	0.0
58691: WA FIRST- FIRST Tech Challenge	0	9,346	0	0	0	9,346	0.0
58730: OSSI District Grant	0	0	0	5,516	0	(5,516)	100.0
58731: OSSI District Grant	245,917	299,066	39,774	73,763	241,694	(16,392)	105.5
58751: OSSI Targeted 3+ Schools	0	191,593	0	1,927	25,504	164,162	14.3
58771: TPEP Teacher Training 20-21	93,458	100,566	155	21,399	18,385	60,782	39.6
<b>Total 58: Special &amp; Pilot Programs</b>	<b>3,140,203</b>	<b>3,769,744</b>	<b>43,809</b>	<b>123,932</b>	<b>433,392</b>	<b>3,212,420</b>	<b>14.8</b>
<b>61: Head Start, Federal</b>							
61510: Head Start Regular 19-20	0	1,763,107	359,736	1,203,454	(134,779)	694,432	60.6
61511: Head Start Regular 20-21	5,806,722	5,806,722	115,200	120,768	3,868,408	1,817,547	68.7
61517: Head Start Regular 16-17	0	0	0	58	(58)	0	100.0
61520: Head Start Training 19-20	0	50,654	0	0	0	50,654	0.0
61521: Head Start Training 20-21	66,130	66,130	399	3,399	12,433	50,298	23.9
61530: Head Start COVID 19	0	141,025	0	42,935	98,090	0	100.0
61549: Head Start Extension - Regular	0	0	16	86	(86)	0	100.0
<b>Total 61: Head Start, Federal</b>	<b>5,872,852</b>	<b>7,827,638</b>	<b>475,352</b>	<b>1,370,700</b>	<b>3,844,007</b>	<b>2,612,931</b>	<b>66.6</b>
<b>64: Limited English Proficiency</b>							
64501: Limited English 20-21	420,759	420,759	24,353	74,608	219,408	126,743	69.9
<b>Total 64: Limited English Proficiency</b>	<b>420,759</b>	<b>420,759</b>	<b>24,353</b>	<b>74,608</b>	<b>219,408</b>	<b>126,743</b>	<b>69.9</b>
<b>65: Transitional Bilingual, St</b>							
01065: BE Trans Bilingual Enrichment	37,012	37,012	457	457	353	36,202	2.2
65000: Transitional Bilingual	4,737,074	4,737,074	486,585	1,079,756	2,887,527	769,791	83.7
<b>Total 65: Transitional Bilingual, St</b>	<b>4,774,086</b>	<b>4,774,086</b>	<b>487,042</b>	<b>1,080,213</b>	<b>2,887,880</b>	<b>805,993</b>	<b>83.1</b>
<b>68: Indian Education, Federal</b>							
68011: Indian Education Enrichment	153,318	153,318	15,341	36,348	96,431	20,539	86.6
68500: Indian Education 19-20	0	0	6	17	17	(35)	100.0
68501: Indian Education 20-21	188,518	174,180	10,786	43,621	141,101	(10,542)	106.1
<b>Total 68: Indian Education, Federal</b>	<b>341,836</b>	<b>327,498</b>	<b>26,133</b>	<b>79,986</b>	<b>237,549</b>	<b>9,963</b>	<b>97.0</b>
<b>69: Other Compensatory Program</b>							
69200: District Conferences	0	14,535	0	0	0	14,535	0.0
<b>Total 69: Other Compensatory Program</b>	<b>0</b>	<b>14,535</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14,535</b>	<b>0.0</b>
<b>73: Summer School</b>							
73010: Summer School - Buildings	0	(179)	0	0	0	(179)	0.0
73880: Summer School - Partner School	11,295	11,295	0	121	0	11,174	1.1

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**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Expenditures by Program w/Encumbrances**  
**General Fund As Of: November 30, 2020**

<u>Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Current Month</u>	<u>Current Year Year to Date</u>	<u>Encumbrance</u>	<u>Unspent / Unencumbered</u>	<u>Percent Expended</u>
<b>Total 73: Summer School</b>	<b>11,295</b>	<b>11,116</b>	<b>0</b>	<b>121</b>	<b>0</b>	<b>10,995</b>	<b>1.1</b>
<b>74: Highly Capable, State</b>							
74000: Highly Capable	762,358	762,358	57,607	325,010	241,498	195,850	74.3
<b>Total 74: Highly Capable, State</b>	<b>762,358</b>	<b>762,358</b>	<b>57,607</b>	<b>325,010</b>	<b>241,498</b>	<b>195,850</b>	<b>74.3</b>
<b>79: Other Instructional Pgms</b>							
79000: Other Instructional Programs	16,580,554	10,799,874	0	0	0	10,799,874	0.0
79010: Tuition Based Preschool	0	0	96	232	0	(232)	100.0
79039: Dream Factory Learning Center	0	3,883	0	0	0	3,883	0.0
79100: Early Childhood Ed 19-20	0	0	0	5,156	615	(5,771)	100.0
79109: Early Childhood Ed 18-19	0	0	0	0	1,700	(1,700)	100.0
79128: Whole Kids Foundation	0	162	0	0	0	162	0.0
79180: Wallace Foundation 19-20	0	0	(6,496)	0	36,485	(36,485)	100.0
79181: Wallace Foundation 20-21	800,000	721,927	160,865	235,637	349,366	136,925	81.0
79201: JROTC - Army 20-21	215,672	215,672	19,107	55,165	167,605	(7,098)	103.3
79240: Kaiser Wellbeing	0	8,942	0	0	0	8,942	0.0
79259: Rockefeller Philanthropy Advis	0	3,121	0	0	0	3,121	0.0
79261: JROTC - Navy 20-21	83,685	83,685	7,014	20,277	61,757	1,651	98.0
79270: JROTC - Navy Start Up	0	2,059	0	0	0	2,059	0.0
79310: SPED Community Preschool	0	0	0	(6)	0	6	100.0
79330: City of Tacoma Mini Grants 20	0	6,070	1,245	1,887	0	4,183	31.1
79345: Gates AP/IB Support	0	6,202	0	0	0	6,202	0.0
79359: Jobs for America's Graduates	0	8,134	0	0	0	8,134	0.0
79360: Ctr for Strength Teaching Prof	0	5,007	1,222	3,121	2,309	(423)	108.5
79370: Stuart Foundation Grant 19-20	100,000	118,800	47,880	47,880	18,480	52,440	55.9
79379: Stuart Foundation Grant 18-19	0	0	(23,240)	0	52,440	(52,440)	100.0
79381: ECEAP USDA Meals/Snacks 20-21	22,338	22,338	0	0	0	22,338	0.0
79399: City of Tacoma - CBT	0	284,645	3,333	4,073	106,955	173,617	39.0
79409: City of Tacoma-Restor. Justice	0	163,530	0	0	22,850	140,680	14.0
79419: City of Tacoma - SSGRIN	0	136,281	0	0	100,036	36,245	73.4
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
79501: JROTC - Air Force 20-21	86,720	86,720	7,750	22,225	67,325	(2,830)	103.3
79531: JROTC - Marines 20-21	103,016	103,016	9,018	26,571	79,212	(2,767)	102.7
79560: Old Town Music Society Fund HS	0	3,766	0	0	0	3,766	0.0
79580: Curriculum Fundraising	0	356,130	11,387	20,190	12,871	323,069	9.3

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**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Expenditures by Program w/Encumbrances**  
**General Fund As Of: November 30, 2020**

<u>Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Current Month</u>	<u>Current Year Year to Date</u>	<u>Encumbrance</u>	<u>Unspent / Unencumbered</u>	<u>Percent Expended</u>
<b>79: Other Instructional Pgms</b>							
79585: International Exchange Program	117,779	117,779	9,742	30,576	86,554	649	99.4
79591: Read To Me Enrichment	42,247	42,247	0	0	0	42,247	0.0
79679: College Spark Washington Yr 2	0	24,126	0	0	5,510	18,616	22.8
79693: Lincoln Ctr Gates Grant	0	13,655	0	0	101	13,554	0.7
79733: Lincoln Ctr Extended Day Supp.	0	6,704	0	0	0	6,704	0.0
79754: Greater Tacoma Community Fdtn	0	20,128	0	0	0	20,128	0.0
79755: Foundation for Tacoma Students	0	35,439	0	46	257	35,136	0.9
79818: Tacoma Whole Child Int 17-18	0	0	117	150	0	(150)	100.0
79850: Arts Collaboration	31,425	31,425	(2,760)	(2,760)	0	34,185	(8.8)
79899: Partners in Science Suppl Prog	0	4,083	0	0	0	4,083	0.0
79959: Art for the Sake of Art 18-19	0	101	0	0	0	101	0.0
79978: The Hartford Commitment	0	10,000	0	0	0	10,000	0.0
<b>Total 79: Other Instructional Pgms</b>	<b>18,183,436</b>	<b>13,456,117</b>	<b>246,282</b>	<b>470,420</b>	<b>1,172,427</b>	<b>11,813,270</b>	<b>12.2</b>
<b>88: Child Care</b>							
88010: Tuition Based Preschool	612,000	612,000	35,162	109,266	320,740	181,994	70.3
88101: Early Childhood Ed 20-21	1,455,640	1,428,301	138,381	376,684	1,036,236	15,381	98.9
88211: Transportation PreSchool	30,000	30,000	0	0	0	30,000	0.0
88310: SPED Community Preschool	2,515,313	2,515,313	184,355	548,155	1,735,690	231,469	90.8
88411: ECEAP Summer Program 2020	0	93,844	5,139	35,956	(187)	58,075	38.1
<b>Total 88: Child Care</b>	<b>4,612,953</b>	<b>4,679,458</b>	<b>363,036</b>	<b>1,070,061</b>	<b>3,092,479</b>	<b>516,918</b>	<b>89.0</b>
<b>89: Community Services</b>							
89010: Facility Use	177,250	177,250	0	11	(307)	177,546	(0.2)
89020: Facility Use - Fields	7,350	7,350	0	0	0	7,350	0.0
89030: Facility Use - Swim Pools	7,100	7,100	0	0	0	7,100	0.0
89040: Facility Use - Stadiums	31,000	31,000	0	0	0	31,000	0.0
89050: Facility Use - Theaters	157,000	157,000	0	0	0	157,000	0.0
89060: Facility Use - Other	42,000	42,000	0	0	8,917	33,083	21.2
89150: Summer Nutrition Svcs	117,000	117,000	0	0	0	117,000	0.0
89160: Community Partnerships	408,854	408,854	30,066	85,364	254,165	69,325	83.0
<b>Total 89: Community Services</b>	<b>947,554</b>	<b>947,554</b>	<b>30,066</b>	<b>85,376</b>	<b>262,775</b>	<b>599,403</b>	<b>36.7</b>
<b>97: District-Wide Support</b>							
97000: District-Wide Support	34,062,503	34,296,886	2,659,263	11,178,967	23,395,969	(278,051)	100.8
97011: District-Wide Support Enrichme	25,143,078	25,159,924	1,519,526	5,305,603	14,128,100	5,726,221	77.2
97090: DWS Tech General Admin	3,000,000	3,000,000	67,219	1,420,135	931,783	648,081	78.4

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**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Expenditures by Program w/Encumbrances**  
**General Fund As Of: November 30, 2020**

<u>Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Current Month</u>	<u>Current Year Year to Date</u>	<u>Encumbrance</u>	<u>Unspent / Unencumbered</u>	<u>Percent Expended</u>
<b>97: District-Wide Support</b>							
97093: DWS Tech Util/Net	161,138	161,138	(36,264)	43,091	239,076	(121,029)	175.1
97580: DWS Security	1,425,624	1,426,624	51,574	140,611	1,020,018	265,994	81.4
<b>Total 97: District-Wide Support</b>	<b>63,792,343</b>	<b>64,044,572</b>	<b>4,261,318</b>	<b>18,088,408</b>	<b>39,714,947</b>	<b>6,241,217</b>	<b>90.3</b>
<b>98: Nutrition Svcs</b>							
98000: Nutrition Services	11,827,416	11,827,416	1,178,923	3,572,647	8,724,061	(469,293)	104.0
98011: Nutrition Services Enrichment	721,781	721,781	14,284	48,764	127,917	545,100	24.5
98030: Nutrition Svcs - Summer	62	62	0	(866)	0	928	(1,397.1)
<b>Total 98: Nutrition Svcs</b>	<b>12,549,259</b>	<b>12,549,259</b>	<b>1,193,207</b>	<b>3,620,545</b>	<b>8,851,978</b>	<b>76,736</b>	<b>99.4</b>
<b>99: Pupil Transportation</b>							
99000: Pupil Transportation	15,057,337	15,066,440	570,635	1,383,488	11,655,879	2,027,072	86.5
99011: Pupil Transportation Enrichmen	508,262	508,262	0	0	0	508,262	0.0
99110: Transportation - Ex Curr	330,000	330,000	0	0	0	330,000	0.0
99120: Transportation - Field Trips	(946,643)	(946,596)	0	0	(3,979)	(942,617)	0.4
<b>Total 99: Pupil Transportation</b>	<b>14,948,956</b>	<b>14,958,106</b>	<b>570,635</b>	<b>1,383,488</b>	<b>11,651,900</b>	<b>1,922,718</b>	<b>87.1</b>
<b>District Total</b>	<b>502,829,456</b>	<b>502,829,456</b>	<b>35,852,741</b>	<b>113,925,456</b>	<b>322,650,049</b>	<b>66,253,951</b>	<b>86.8</b>

## **ASSOCIATED STUDENT BODY FUND**

The ASB (Associated Student Body) Fund is a special revenue fund established to support extracurricular student activities, and most of the district's schools have active ASB accounts. ASB funds are generated through fundraising efforts, student fees, and donations. ASB expenditures are non-curricular in nature, and support events that are of a cultural, athletic, recreational, or social nature. The ASB financial statements are next in this section.

Run Date: February 17, 2021  
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**TACOMA SCHOOL DISTRICT NO. 10**  
**Income Statement and Changes in Fund Balance**  
**Associated Student Body Fund As Of: November 30, 2020**



	Current Year <u>Adopted</u> <u>Budget</u>	Current Year Year to Date <u>Actual</u>	Under Budget (Over)	% Current Year_ <u>Budget</u>	% Prior Year_ <u>Budget</u>
<b>Resources Available</b>					
<b>Restricted Fund Balance</b>					
819: Restricted to Fund Purposes	1,891,271	1,980,522	89,251	104.7	51.1
<b>Total Restricted Fund Balance</b>	<b>1,891,271</b>	<b>1,980,522</b>	<b>89,251</b>	<b>104.7</b>	<b>51.1</b>
<b>Nonspendable and Assigned Fund Balance</b>					
<b>Total Nonspendable and Assigned Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100.0</b>	<b>100.0</b>
<b>Total Beginning Fund Balance</b>	<b>1,891,271</b>	<b>1,980,522</b>	<b>89,251</b>	<b>104.7</b>	<b>51.1</b>
<b>Revenue</b>					
1 - General Student Body	932,533	21,330	(911,203)	2.3	25.9
2 - Athletics	349,800	1,361	(348,439)	0.4	30.5
3 - Classes	417,250	2,354	(414,896)	0.6	13.2
4 - Clubs	1,774,687	11,304	(1,763,383)	0.6	6.1
6 - Private Money	45,280	13,261	(32,019)	29.3	0.4
<b>Total Revenue</b>	<b>3,519,550</b>	<b>49,609</b>	<b>(3,469,941)</b>	<b>1.4</b>	<b>14.4</b>
<b>Total Resources Available</b>	<b>5,410,821</b>	<b>2,030,132</b>	<b>(3,380,689)</b>	<b>37.5</b>	<b>31.5</b>
<b>Uses of Resources</b>					
<b>Expenditures</b>					
1 - General Student Body	778,159	49,112	729,047	6.3	11.5
2 - Athletics	473,250	21,198	452,052	4.5	25.7
3 - Classes	346,613	4,754	341,859	1.4	6.7
4 - Clubs	1,754,086	2,939	1,751,147	0.2	4.7
6 - Private Money	63,269	1,582	61,687	2.5	0.3
<b>Total Expenditures</b>	<b>3,415,377</b>	<b>79,584</b>	<b>3,335,793</b>	<b>2.3</b>	<b>8.7</b>
<b>Total Uses of Resources</b>	<b>3,415,377</b>	<b>79,584</b>	<b>3,335,793</b>	<b>2.3</b>	<b>8.7</b>
<b>Ending Fund Balance</b>	<b>1,995,444</b>	<b>1,950,548</b>	<b>(44,896)</b>	<b>97.8</b>	<b>55.0</b>

**Run Date:** February 17, 2021

**Run Time:** 2:41 pm

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**TACOMA SCHOOL DISTRICT NO. 10**  
**ASB Statement Of Revenue and Expenditure by BRC**  
**Associated Student Body Fund November 30, 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	1,530	0	0	3,415,377	1,530	0	1,530
101 Arlington	3,360	2	0	0	3,362	0	3,362
103 Birney	9,083	4	0	0	9,087	0	9,087
104 Blix	1,268	1	0	0	1,269	0	1,269
105 Boze	10,717	41	0	0	10,758	0	10,758
107 Browns Pt	14,669	7	0	0	14,675	0	14,675
109 Bryant	13,153	6	0	0	13,159	0	13,159
110 Crescent Hts	1,093	0	0	0	1,093	0	1,093
113 DeLong	9,427	4	0	0	9,431	0	9,431
115 Downing	8,183	4	5	0	8,182	0	8,182
117 Edison	4,439	2	0	0	4,441	0	4,441
119 Fawcett	9,710	4	3,036	0	6,679	0	6,679
121 Fern Hill	299	0	0	0	299	0	299
123 Franklin	1,945	1	0	0	1,946	0	1,946
125 Geiger	9,292	1,740	716	0	10,316	0	10,316
133 Jefferson	3,117	1	0	0	3,118	0	3,118
135 Larchmont	3,605	82	0	0	3,687	0	3,687
137 Lister	5,648	905	657	0	5,897	0	5,897
139 Lowell	4,282	2	0	0	4,284	0	4,284
143 Lyon	5,402	1,030	1,237	0	5,196	0	5,196
147 Manitou Pk	7,213	3	0	0	7,216	0	7,216
149 Mann	595	0	0	0	595	0	595
151 McCarver	3,577	2	0	0	3,579	0	3,579
157 NE Tacoma	7,356	3	250	0	7,109	0	7,109
163 Pt Defiance	2,174	1	0	0	2,175	0	2,175
165 Reed	5,446	2	0	0	5,448	0	5,448
169 Roosevelt	5,108	2	0	0	5,110	0	5,110
175 Sheridan	1,118	202	0	0	1,320	0	1,320
177 Sherman	5,449	1,552	0	0	7,001	0	7,001
179 Stanley	1,241	1	0	0	1,241	0	1,241
181 Skyline	6,709	3	0	0	6,712	0	6,712
183 Wainwright	19,748	9	0	0	19,757	0	19,757
185 Washington	4,168	212	0	0	4,380	0	4,380
187 Whitman	4,479	2	0	0	4,481	0	4,481
189 Whittier	2,098	1	0	0	2,099	0	2,099
200 Giaudrone	41,584	888	1,450	0	41,022	0	41,022
202 Baker	136,436	297	0	0	136,733	0	136,733

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**Run Time:** 2:41 pm

**Report ID:** TS157.v5

**TACOMA SCHOOL DISTRICT NO. 10**  
**ASB Statement Of Revenue and Expenditure by BRC**  
**Associated Student Body Fund November 30, 2020**

<b><u>BRC</u></b>	<b><u>Beginning Balance</u></b>	<b><u>Revenues</u></b>	<b><u>Expenditures</u></b>	<b><u>Adopted Budget Expenditures</u></b>	<b><u>Fund Balance w/o Imprest Funds</u></b>	<b><u>Imprest Funds</u></b>	<b><u>Fund Balance</u></b>
206 Gray	57,100	177	0	0	57,276	0	57,276
208 Hunt	17,190	8	0	0	17,198	0	17,198
210 Jason Lee	33,460	13	4,660	0	28,813	0	28,813
212 Mason	40,382	18	0	0	40,400	0	40,400
216 Meeker	69,006	6,008	1,168	0	73,846	0	73,846
218 Stewart	55,313	125	0	0	55,438	0	55,438
220 Truman	116,509	966	2,642	0	114,832	0	114,832
221 First Creek	31,318	358	450	0	31,227	0	31,227
224 Foss	97,674	1,433	4,098	0	95,010	0	95,010
226 Lincoln	217,717	3,134	5,922	0	214,929	0	214,929
228 Mt Tahoma	202,758	8,568	10,790	0	200,536	0	200,536
230 Stadium	196,172	18,622	8,522	0	206,273	0	206,273
232 Wilson	372,546	2,102	30,023	0	344,625	0	344,625
234 Oakland	5,011	2	1,009	0	4,004	0	4,004
235 IDEA School	4,307	2	0	0	4,309	0	4,309
237 SOTA	41,794	953	365	0	42,382	0	42,382
239 Science & Math Institute	45,251	30	0	0	45,281	0	45,281
246 Remann Hall	1,967	1	0	0	1,968	0	1,968
607 Career & Technical Education	29,784	13	0	0	29,797	0	29,797
617 ASB Athletics & Activities	0	0	2,584	0	(2,584)	0	(2,584)
734 Young Ambassadors	20,246	59	0	0	20,305	0	20,305
<b><u>District Total</u></b>	<b><u>2,030,224</u></b>	<b><u>49,609</u></b>	<b><u>79,584</u></b>	<b><u>3,415,377</u></b>	<b><u>2,000,249</u></b>	<b><u>0</u></b>	<b><u>2,000,249</u></b>

## **DEBT SERVICE FUND**

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

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.

On October 30, 2020, the District completed the sale of bonds (2020B tax exempt bonds and 2020C taxable bonds) for the purpose of paying the costs of replacing or renovating eight district schools and making safety and facility improvements in schools throughout the district. The 2020B bonds were sold at an overall interest rate of 2.587037% and the 2020C bonds were sold at an overall interest rate of 2.814222%. The bonds sold at a premium of over \$52.5M and will be fully paid off in December 2045.

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 2020-21:

First Quarter Financial Report 2020-21  
January 7, 2021  
Section V - Page 2

Debt Service Fund - Schedule of Long-Term Debt					
For the Quarter Ended November 30, 2020					
Bonds and Contracts Payable	Beginning Balance	Additions	Reductions	Ending Balance	Amount Due In One Year
2012 Refunding of '03,05,05A UTGO's	\$ 46,045,000	\$ -	\$ -	\$ 46,045,000	\$ 4,195,000
2014 UTGO	6,240,000	-	-	6,240,000	-
2015 Refunding of 2005 UTGO	97,670,000	-	-	97,670,000	23,230,000
2020 UTGO	366,010,000	-	-	366,010,000	-
2020-B UTGO	249,280,000	-	-	249,280,000	-
2020-C UTGO	235,000,000	-	-	235,000,000	-
<b>Total Bonds Payable</b>	<b>\$1,000,245,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,000,245,000</b>	<b>\$ 27,425,000</b>

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

**Run Date:** February 17, 2021

**Run Time:** 2:42 pm

**Report ID:** TS160.v5

**TACOMA SCHOOL DISTRICT NO. 10**  
**Income Statement and Changes in Fund Balance**  
**Debt Service Fund As Of: November 30, 2020**

	<b>Current Year <u>Adopted</u> <u>Budget</u></b>	<b>Current Year Year to Date <u>Actual</u></b>	<b>Under Budget (Over)</b>	<b>% Current Year <u>Budget</u></b>	<b>% Prior Year <u>Budget</u></b>
<b>Resources Available</b>					
<b>Restricted FB</b>					
830: Restricted for Debt Service	10,276,100	13,757,546	3,481,446	133.9	100.0
<b>Total Restricted FB</b>	<b>10,276,100</b>	<b>13,757,546</b>	<b>3,481,446</b>	<b>133.9</b>	<b>100.0</b>
<b>Total Beginning Fund Balance</b>	<b>10,276,100</b>	<b>13,757,546</b>	<b>3,481,446</b>	<b>133.9</b>	<b>100.0</b>
<b>Revenue</b>					
1 - Local Taxes	60,000,000	25,872,183	(34,127,817)	43.1	42.2
2 - Local Non-Tax	176,400	8,550	(167,850)	4.8	35.8
9 - Other Financing Sources	0	5,782	5,782	100.0	100.0
<b>Total Revenue</b>	<b>60,176,400</b>	<b>25,886,515</b>	<b>(34,289,885)</b>	<b>43.0</b>	<b>42.2</b>
<b>Total Resources Available</b>	<b>70,452,500</b>	<b>39,644,061</b>	<b>(30,808,439)</b>	<b>56.3</b>	<b>52.0</b>
<b>Uses of Resources</b>					
<b>Expenditures</b>					
728: Principal Payments	27,425,000	0	27,425,000	0.0	0.0
730: Interest Payments	33,454,200	0	33,454,200	0.0	0.0
790: Contractual Services - Other	0	900	(900)	100.0	100.0
<b>Total Expenditures</b>	<b>60,879,200</b>	<b>900</b>	<b>60,878,300</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Uses of Resources</b>	<b>60,879,200</b>	<b>900</b>	<b>60,878,300</b>	<b>0.0</b>	<b>0.0</b>
<b>Ending Fund Balance</b>	<b>9,573,300</b>	<b>39,643,161</b>	<b>30,069,861</b>	<b>414.1</b>	<b>323.6</b>

Run Date: February 17, 2021  
Run Time: 2:42 pm  
Report ID: TS156.v4

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Revenue by State and District Account**  
**DFG/LTDG Fund November 30, 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>
<b>1 - Local Taxes</b>								
11000: Local Property Tax	58,825,000	24,841,635	(33,983,365)	42.2	60,000,000	25,872,183	(34,127,817)	43.1
<b>1 - Local Taxes</b>	58,825,000	24,841,635	(33,983,365)	42.2	60,000,000	25,872,183	(34,127,817)	43.1
<b>2 - Local Non-Tax</b>								
23000: Investment Earnings	239,000	85,490	(153,510)	35.8	176,400	8,550	(167,850)	4.8
<b>2 - Local Non-Tax</b>	239,000	85,490	(153,510)	35.8	176,400	8,550	(167,850)	4.8
<b>9 - Other Financing Sources</b>								
91000: Sale of Bonds	0	0	0	100.0	0	32	32	100.0
91100: Premium on Sale of Bonds	0	0	0	100.0	0	0	0	100.0
96000: Sale of Refunding Bonds	0	0	0	100.0	0	5,750	5,750	100.0
<b>9 - Other Financing Sources</b>	0	0	0	100.0	0	5,782	5,782	100.0
<b>District Total</b>	<b>59,064,000</b>	<b>24,927,125</b>	<b>(34,136,875)</b>	<b>42.2</b>	<b>60,176,400</b>	<b>25,886,515</b>	<b>(34,289,885)</b>	<b>43.0</b>

## **CAPITAL PROJECTS FUND**

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

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

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

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

Hunt Middle School Replacement (*opens fall 2021*)  
Downing Elementary School Replacement (*opens fall 2022*)  
Skyline Elementary School Replacement: (*opens fall 2022*)

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

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:

- Hunt Middle School closed in 2010 and currently functions as one of two transition sites the district uses during school construction projects. The development is currently in construction phase, which began in April 2020 with plans to open in fall 2021. The intention of the new school is to create a unique design with flexible spaces that embrace arts and sciences; use design and graphics as a teaching tool; and make good use of the large campus with sculptural landscapes that accommodate outdoor learning spaces. The new building will have maker space, a space for culinary arts, a stage, and rooms for band, choir and orchestra. Outside, students will have a covered play area, along with a new track and fields and other outdoor recreational areas.
- 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. Students will attend school in the existing building until the new school is complete. In fall 2022, the old Skyline will be ready for other Tacoma students to use as their new schools are under construction.
- Downing Elementary was constructed in 1949, with several additions in the 1950s. The new building will have bright colors, an open and inviting courtyard at the main entrance and wood beam panels in the library and will incorporate the existing Boys & Girls Club into the site. Downing serves approximately 350 preschool through fifth-grade students in Tacoma's North and West ends.

**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:** February 17, 2021  
**Run Time:** 2:43 pm  
**Report ID:** TS159.v7

**TACOMA SCHOOL DISTRICT NO. 10**  
**Income Statement and Changes in Fund Balance**  
**Capital Projects Fund As Of: November 30, 2020**



	Current Year <u>Adopted</u> <u>Budget</u>	Current Year Year to Date <u>Actual</u>	Under Budget (Over)	% Current Year <u>Budget</u>	% Prior Year <u>Budget</u>
<b>Resources Available</b>					
<b>Restricted Fund Balance</b>					
861: Restricted from Bond Proceeds	50,536,000	45,901,006	(4,634,994)	90.8	96.5
862: Restricted from Levy Proceeds	13,191,000	14,697,733	1,506,733	111.4	71.5
<b>Total Restricted Fund Balance</b>	<b>63,727,000</b>	<b>60,598,739</b>	<b>(3,128,261)</b>	<b>95.1</b>	<b>94.2</b>
<b>Assigned Fund Balance</b>					
889: Assigned to Fund Purposes	3,765,000	3,261,836	(503,164)	86.6	100.0
<b>Total Assigned Fund Balance</b>	<b>3,765,000</b>	<b>3,261,836</b>	<b>(503,164)</b>	<b>86.6</b>	<b>124.0</b>
<b>Total Beginning Fund Balance</b>	<b>67,492,000</b>	<b>63,860,575</b>	<b>(3,631,425)</b>	<b>94.6</b>	<b>94.7</b>
<b>Revenue</b>					
1 - Local Taxes	424,000,000	10,458,871	(413,541,129)	2.5	43.0
2 - Local Non-Tax	1,735,000	108,949	(1,626,051)	6.3	42.0
9 - Other Financing Sources	500,000	536,838,772	536,338,772	7,367.8	0.0
<b>Total Revenue</b>	<b>426,235,000</b>	<b>547,406,592</b>	<b>121,171,592</b>	<b>128.4</b>	<b>42.2</b>
<b>Total Resources Available</b>	<b>493,727,000</b>	<b>611,267,167</b>	<b>117,540,167</b>	<b>123.8</b>	<b>86.7</b>
<b>Uses of Resources</b>					
<b>Expenditures</b>					
12 - Site Improvements	75,000	94,648	(19,648)	126.2	12.5
21 - New Buildings	75,770,000	14,075,109	61,694,891	18.6	15.2
22 - Remodeled Buildings	16,386,000	852,602	15,533,398	5.2	3.5
31 - Initial Equipment	36,905,000	2,607,409	34,297,591	7.1	6.9
35 - Instructional Technology	0	6,128,054	(6,128,054)	100.0	100.0
51 - Sale of Real Estate	0	1,753	(1,753)	100.0	100.0
52 - MODIFY REPORT FOR DESC	10,000	0	10,000	0.0	100.0
61 - Bond/Levy Issuance-Election	400,000	1,838,772	(1,438,772)	459.7	100.0
<b>Total Expenditures</b>	<b>129,546,000</b>	<b>25,598,347</b>	<b>103,947,653</b>	<b>19.8</b>	<b>11.0</b>
<b>Total Uses of Resources</b>	<b>129,546,000</b>	<b>25,598,347</b>	<b>103,947,653</b>	<b>19.8</b>	<b>11.0</b>
<b>Ending Fund Balance</b>	<b>364,181,000</b>	<b>585,668,820</b>	<b>221,487,820</b>	<b>160.8</b>	<b>305.5</b>

**Run Date:** February 17, 2021  
**Run Time:** 2:43 pm  
**Report ID:** TS159.v7

**TACOMA SCHOOL DISTRICT NO. 10**  
**Income Statement and Changes in Fund Balance**  
**Capital Projects Fund As Of: November 30, 2020**



	Current Year <u>Adopted</u> <u>Budget</u>	Current Year Year to Date <u>Actual</u>	Under Budget <u>(Over)</u>	% Current Year <u>Budget</u>	% Prior Year <u>Budget</u>
861: Restricted from Bond Proceeds	50,536,000	45,901,006	(4,634,994)	90.8	96.5
862: Restricted from Levy Proceeds	13,191,000	14,697,733	1,506,733	111.4	71.5
<b>Total Restricted Fund Balance</b>	<b>63,727,000</b>	<b>60,598,739</b>	<b>(3,128,261)</b>	<b>95.1</b>	<b>94.2</b>
889: Assigned to Fund Purposes	3,765,000	525,070,081	521,305,081	3,946.1	100.0
<b>Total Assigned Fund Balance</b>	<b>3,765,000</b>	<b>525,070,081</b>	<b>521,305,081</b>	<b>13,946.1</b>	<b>9.1</b>
<b>Total Ending Fund Balance</b>	<b>67,492,000</b>	<b>585,668,820</b>	<b>518,176,820</b>	<b>867.8</b>	<b>92.7</b>

**Run Date:** February 17, 2021  
**Run Time:** 2:43 pm  
**Report ID:** TS156.v4

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Revenue by State and District Account**  
**Capital Projects Fund November 30, 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>
<b>1 - Local Taxes</b>								
11000: Local Property Tax	24,000,000	10,311,804	(13,688,196)	43.0	424,000,000	10,458,871	(413,541,129)	2.5
<b>1 - Local Taxes</b>	24,000,000	10,311,804	(13,688,196)	43.0	424,000,000	10,458,871	(413,541,129)	2.5
<b>2 - Local Non-Tax</b>								
23000: Investment Earnings	1,692,000	724,880	(967,120)	42.8	1,692,000	98,010	(1,593,990)	5.8
25000: Gifts, Grants, & Donations (Local)	0	0	0	100.0	0	0	0	100.0
27000: Rentals & Leases	43,000	3,646	(39,354)	8.5	43,000	10,939	(32,061)	25.4
<b>2 - Local Non-Tax</b>	1,735,000	728,526	(1,006,474)	42.0	1,735,000	108,949	(1,626,051)	6.3
<b>4 - State - Special Purpose</b>								
41000: Special Purpose - Unassigned	0	0	0	100.0	0	0	0	100.0
<b>4 - State - Special Purpose</b>	0	0	0	100.0	0	0	0	100.0
<b>8 - Revenue from other Agencies</b>								
81000: Governmental Entities	0	23,826	23,826	100.0	0	0	0	100.0
<b>8 - Revenue from other Agencies</b>	0	23,826	23,826	100.0	0	0	0	100.0
<b>9 - Other Financing Sources</b>								
91000: Sale of Bonds	0	0	0	100.0	0	484,280,000	484,280,000	100.0
91100: Premium on Sale of Bonds	0	0	0	100.0	0	52,558,772	52,558,772	100.0
92000: Sale of Real Property	500,000	0	(500,000)	0.0	500,000	0	(500,000)	0.0
<b>9 - Other Financing Sources</b>	500,000	0	(500,000)	0.0	500,000	536,838,772	536,338,772	107,367.8
<b><u>District Total</u></b>	<b>26,235,000</b>	<b>11,064,156</b>	<b>(15,170,844)</b>	<b>42.2</b>	<b>426,235,000</b>	<b>547,406,592</b>	<b>121,171,592</b>	<b>128.4</b>

## **TRANSPORTATION VEHICLE FUND**

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

Currently, the district maintains a fleet of 77 yellow buses operating approximately 53 Special Education routes. In 2000, the district began a long-term bus replacement plan that is to be self-supporting through the use of state bus depreciation payments. In 2020-21, the district has budgeted to receive \$510,550 in depreciation from the state for district buses. The district is planning to replace six buses in 2020-21 and six buses each year for the next two 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: February 17, 2021

Run Time: 2:44 pm

Report ID: TS162.v4

**TACOMA SCHOOL DISTRICT NO. 10**  
**Income Statement and Changes in Fund Balance**  
**Transportation Vehicle Fund As Of: November 30, 2020**

	Current Year <u>Adopted</u> <u>Budget</u>	Current Year Year to Date_ <u>Actual</u>	Under Budget (Over)	% Current Year_ <u>Budget</u>	% Prior Year_ <u>Budget</u>
<b>Resources Available</b>					
Committed and Assigned FB					
819: Restricted to Fund Purposes	2,586,800	2,661,285	74,485	102.9	130.7
<b>Total Committed and Assigned FB</b>	<b>2,586,800</b>	<b>2,661,285</b>	<b>74,485</b>	<b>102.9</b>	<b>130.7</b>
<b>Total Beginning Fund Balance</b>	<b>2,586,800</b>	<b>2,661,285</b>	<b>74,485</b>	<b>102.9</b>	<b>130.7</b>
<b>Revenue</b>					
2 - Local Non-Tax	30,000	1,164	(28,836)	3.9	138.4
4 - State - Special Purpose	510,550	0	(510,550)	0.0	0.0
<b>Total Revenue</b>	<b>540,550</b>	<b>1,164</b>	<b>(539,386)</b>	<b>0.2</b>	<b>2.4</b>
<b>Total Resources Available</b>	<b>3,127,350</b>	<b>2,662,449</b>	<b>(464,901)</b>	<b>85.1</b>	<b>103.6</b>
<b>Uses of Resources</b>					
Expenditures					
910: Barcoded Equipment	780,000	0	780,000	0.0	0.0
<b>Total Expenditures</b>	<b>780,000</b>	<b>0</b>	<b>780,000</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Uses of Resources</b>	<b>780,000</b>	<b>0</b>	<b>780,000</b>	<b>0.0</b>	<b>0.0</b>
<b>Ending Fund Balance</b>	<b>2,347,350</b>	<b>2,662,449</b>	<b>315,099</b>	<b>113.4</b>	<b>145.5</b>

Run Date: February 17, 2021  
 Run Time: 2:44 pm  
 Report ID: TS156.v4

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Revenue by State and District Account**  
**Transportation Vehicle Fund November 30, 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>								
<b>2 - Local Non-Tax</b>								
23000: Investment Earnings	10,000	13,841	3,841	138.4	30,000	1,164	(28,836)	3.9
<b>2 - Local Non-Tax</b>	10,000	13,841	3,841	138.4	30,000	1,164	(28,836)	3.9
<b>4 - State - Special Purpose</b>								
44990: Transportation - Depreciation	562,000	0	(562,000)	0.0	510,550	0	(510,550)	0.0
<b>4 - State - Special Purpose</b>	562,000	0	(562,000)	0.0	510,550	0	(510,550)	0.0
<b>9 - Other Financing Sources</b>								
93000: Sale of Equipment	0	0	0	100.0	0	0	0	100.0
<b>9 - Other Financing Sources</b>	0	0	0	100.0	0	0	0	100.0
<b><u>District Total</u></b>	<b>572,000</b>	<b>13,841</b>	<b>(558,159)</b>	<b>2.4</b>	<b>540,550</b>	<b>1,164</b>	<b>(539,386)</b>	<b>0.2</b>

APPENDIX A

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

**Table 1 & 2** displays the year to date budget versus year to date actual for both revenues and expenditures. The budget spread is calculated using a weighted average based upon the last three years (Fiscal Years 17/18, 18/19, & 19/20) of actual data. The weighted average is applied to the current year budget to derive at the year to date budget amount as displayed in Tables 1 & 2. Due to the unpredictable nature of revenues and expenditures, the year to date budget may not truly reflect the operations of the district from year to year.

Table 1 Year To Date Revenues

Revenue Sources	Year To Date Budget	Percent of Total	Year To Date Actual *	Percent of Total	Variance over/(under)
Local Taxes	\$ 38,116,813	29.63%	\$ 31,156,117	27.50%	\$ (6,960,696)
Local Non-Tax	2,503,536	1.95%	275,707	0.24%	(2,227,829)
State, General Purpose	62,298,642	48.43%	59,114,558	52.19%	(3,184,084)
State, Special Purpose	18,436,486	14.33%	15,858,123	14.00%	(2,578,363)
Federal, General Purpose	92,015	0.07%	57,591	0.05%	(34,424)
Federal, Special Purpose	5,825,727	4.53%	5,095,442	4.50%	(730,285)
Revenue - Other District	7,494	0.01%	1,553,738	1.37%	1,546,244
Revenue - Other Agencies	594,489	0.46%	105,248	0.09%	(489,241)
Revenue - Other Financing	750,000	0.58%	59,058	0.05%	(690,942)
<b>Total Revenue</b>	<b>\$ 128,625,202</b>	<b>100.00%</b>	<b>\$ 113,275,581</b>	<b>100.00%</b>	<b>\$ (15,349,621)</b>

Table 2 Year To Date Expenditures

Expenditure Objects	Year To Date Budget	Percent of Total	Year To Date Actual *	Percent of Total	Variance (over)/under
Certificated Salaries	\$ 52,907,001	45.28%	\$ 53,815,617	47.24%	\$ (908,616)
Classified Salaries	17,652,193	15.11%	17,478,906	15.34%	173,287
Employee Benefits	27,718,296	23.72%	27,491,013	24.13%	227,283
Supplies and Materials	8,446,607	7.23%	5,377,573	4.72%	3,069,034
Contractual Services	9,670,558	8.28%	9,410,225	8.26%	260,333
Local Mileage & Travel	128,192	0.11%	19,708	0.02%	108,484
Capital Outlay	324,759	0.28%	332,414	0.29%	(7,655)
<b>Total Expenditures</b>	<b>\$ 116,847,606</b>	<b>100.00%</b>	<b>\$ 113,925,456</b>	<b>100.00%</b>	<b>\$ 2,922,150</b>

\* Actual data through November 2020

APPENDIX B

**Financial Statement**  
**2020-21**

	(1) Budget	(2) Projection Method 1	(3) Projection Method 2	(4) Variance (1) vs. (3)
Beginning Fund Balance	\$ 31,210,955	\$ 36,893,527	\$ 36,893,527	\$ 5,682,572
Revenue	493,398,422	453,970,714	469,483,261	(23,915,161)
Other Financing Sources	<u>3,000,000</u>	<u>3,132,216</u>	<u>3,371,884</u>	<u>371,884</u>
Total Resources Available	527,609,377	493,996,457	509,748,672	(17,860,705)
Expenditures	502,829,456	449,581,716	474,002,835	28,826,621
Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Use of Resources	502,829,456	449,581,716	474,002,835	28,826,621
Ending Fund Balance	<u>\$ 24,779,921</u>	<u>\$ 44,414,741</u>	<u>\$ 35,745,837</u>	<u>\$ 10,965,916</u>
Detail of Ending Fund Balance				
Nonspendable - Inventory & Prepaid Items	\$ 4,333,231	\$ 4,837,911	\$ 4,837,911	\$ 504,680
Committed to Debt & Fiscal Management	-	14,053,148	-	-
Committed to Encumbrances	207,939	1,104,130	1,104,130	896,191
Committed to Contingencies	1,000,000	1,000,000	1,000,000	-
Restricted for Carryover	-	2,071,834	2,071,834	2,071,834
Restricted for Debt Service	110,000	218,832	218,832	108,832
Assigned to Carryover	-	2,392,398	2,392,398	2,392,398
Assigned to Curriculum & Instruction	-	2,179,295	2,179,295	2,179,295
Assigned to Future Operations	-	5,198,019	5,198,019	5,198,019
Unassigned Fund Balance	19,128,751	(6,368,707)	(984,462)	(20,113,213)
Unassigned for Minimum FB Policy	<u>-</u>	<u>17,727,880</u>	<u>17,727,880</u>	<u>17,727,880</u>
<b>Total Fund Balance</b>	<b>\$ 24,779,921</b>	<b>\$ 44,414,741</b>	<b>\$ 35,745,837</b>	<b>\$ 10,965,916</b>

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

**GRANT ACTIVITY FOR 2020-21**  
**As of November 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					(3)		(3)	3
SPED IDEAB Preschool	2451X	223,938		223,938	8,198	(0)		8,198	215,740
SPED Safety Net	2456X	255,668		255,668					255,668
CTE Perkins Grant	3850X	254,097		254,097	9,302	32,353		41,656	212,441
T1 SIG Cohort III 13-14	5140X								
T1-A Disadvantaged	5150X	9,673,602		9,673,602	354,140	5,009,588		5,363,727	4,309,875
Title X Part C Educ. For Homel	5153X								
Title 1-Part D-N&D Remann Hall	5160X	94,546		94,546	3,305	86,061		89,366	5,180
T2-A Teacher Quality	5247X					1,135		1,135	(1,135)
Learning Assistance Program	55500	11,148,977		11,148,977	408,335	8,824,787		9,233,122	1,915,855
Remann Hall	56510	420,916		420,916	9,323	348,390		357,713	63,203
T1-D Neglected & Delinquent	5751X								
Collection of Evidence	58020								
Certification Bonus	5807X	2,707,370		2,707,370					2,707,370
Admin Intern Program	5865X								
Recruiting WA Teachers	5866X								
Wa FIRST-1st Robotics Compet.	5867X					5,200		5,200	(5,200)
Wa FIRST-1st Tech Challenge	5869X								
Advanced Placement Computer Science	58728								
TPEP Teacher Training Funds	5877X					7,080		7,080	(7,080)
Head Start Regular	6151X	8,364,661		8,364,661	794,832	4,265,022		5,059,854	3,304,807
Head Start Training	6152X	129,047		129,047	12,262	17,318		29,581	99,466
Limited English Proficiency	6450X	436,748		436,748	12,025			12,025	424,723
Transitional Bilingual	65000	5,447,635		5,447,635	694,948	4,623,257		5,318,206	129,429
Indian Education	6850X	180,799		180,799	6,797	186,726		193,523	(12,724)
Highly Capable	74000	876,712		876,712	110,154	1,140,908		1,251,062	(374,350)
Other Instructional Programs	79000	10,933,743		10,933,743					10,933,743
Early Childhood Ed	7910X					17,390		17,390	(17,390)
Wallace Foundation	79188								
JROTC - Army	7920X	215,672		215,672		222,517		222,517	(6,845)
Refugee Impact	7922X								
JROTC - Navy	7926X	83,685		83,685		80,808		80,808	2,877
JROTC - Navy Start Up	79270	2,059		2,059					2,059
City of Tacoma Mini Grants	7933X	6,070		6,070		7,772		7,772	(1,702)
Gates AP/IB Support	79345	6,202		6,202					6,202
Stuart Foundation	79378								
JROTC - Air Force	7950X	86,720		86,720		89,340		89,340	(2,620)
JROTC - Marines	7953X	103,016		103,016		104,947		104,947	(1,931)
WaKIDS	7965X								
Lincoln Ctr Intelligence +Char	79693	14,167		14,167		201		201	13,966
Lincoln Center Extn Day Pgm	79733	6,704		6,704					
The Greater Tacoma Comm Found.	79754	20,128		20,128					20,128
The Greater Tacoma Comm Found.	79755	34,939		34,939		1,001		1,001	33,938
GRADS-Early Achievers Project	7979X					2,750		2,750	(2,750)
Tacoma Whole Child Initiative	7981X					361		361	(361)
Bridge to College Courses	79947								
<b>GRAND TOTAL</b>		<b>51,727,821</b>		<b>51,727,821</b>	<b>2,423,623</b>	<b>25,074,910</b>		<b>27,498,533</b>	<b>24,222,584</b>



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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](mailto:lnolan@tacoma.k12.wa.us), 253-571-1252;

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

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

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

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

