

2020-2021 Third Quarter Financial Report

September 1, 2020 - May 31, 2021

(Unaudited)

Tacoma School District No. 10

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

2020-2021

THIRD QUARTER FINANCIAL REPORT
for
TACOMA PUBLIC SCHOOLS

Financial Operations through: May 31, 2021

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Rosalind Medina
Chief Financial Officer

Report Prepared by Finance Department
Allison Deskins, Senior Financial Analyst

Date: June 25, 2021
To: Board of Directors
From: Rosalind Medina, Chief Financial Officer 
Re: Third 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 nine months of the fiscal year. Current data is compared to the previous year. This section also provides information on the projected year-end financial position of the district and summary information for some major programs.

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

GENERAL FUND SUMMARY

Table 1 compares financial operating results from September 1, 2020 through May 31, 2021 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	May 31, 2020	May 31, 2021	Variance Higher/(lower)
Beginning Fund Balance	\$ 39,945,306	\$ 36,893,527	\$ (3,051,779)
Revenue	337,924,978	338,938,829	1,013,851
Other Financing Sources	130,087	236,795	106,708
Total Resources Available	378,000,371	376,069,150	(1,931,221)
Expenditures	354,272,980	339,107,550	(15,165,430)
Other Financing Uses	-	-	-
Total Use of Resources	354,272,980	339,107,550	(15,165,430)
Ending Fund Balance	\$ 23,727,391	\$ 36,961,600	\$ 13,234,208

REVENUE and OTHER FINANCING SOURCES

COMPARISON OF CURRENT YEAR VS. PREVIOUS YEAR ACTUAL

General fund revenue and other financing sources for the second quarter were \$339,175,623. This was \$1,120,559 (+0.3%) 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

Revenue and Other Financing Sources Comparison by Year					
Revenue Source	Through May 2020	Percent of Total	Through May 2021	Percent of Total	Variance higher/(lower)
Local Taxes	\$ 52,832,873	15.63%	\$ 71,279,659	21.02%	\$ 18,446,786
Local Non-Tax	4,547,235	1.35%	1,031,975	0.30%	(3,515,260)
State, General Purpose	193,705,069	57.30%	183,426,635	54.08%	(10,278,434)
State, Special Purpose	58,041,937	17.17%	52,543,714	15.49%	(5,498,223)
Federal, General Purpose	253,243	0.07%	716,497	0.21%	463,254
Federal, Special Purpose	26,225,368	7.76%	27,078,409	7.98%	853,041
Revenue - Other Districts	1,157,931	0.34%	1,569,494	0.46%	411,563
Revenue - Other Agencies	1,161,322	0.34%	1,292,446	0.38%	131,124
Revenue - Other Financing	130,087	0.04%	236,795	0.07%	106,708
Total Revenue	\$ 338,055,065	100.00%	\$ 339,175,623	100.00%	\$ 1,120,559

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 \$18,446,786 (+34.9%) compared to this time last year.

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

Revenue in this category decreased \$3,515,260 (-77.3%) compared to this time last year. This variance is the result of the following:

- \$1,464,655 decrease in Nutrition Service sales due to a change in the way meals are being distributed this year as a result of distance learning
- \$545,675 decrease in tuition-based programs such as the foreign exchange program and tuition-based preschool due to a decrease in participation/enrollment
- \$303,404 decrease in unassigned local support revenues
- \$252,201 decrease in gifts, grants & donations
- \$228,685 decrease in investment earnings

- \$152,746 decrease in funds generated from the sale of goods, supplies and services
- \$141,306 decrease in insurance recoveries
- \$139,124 decrease in income from district rentals & leases
- \$131,766 decrease in revenue generated from the use of district facilities
- 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 \$10,278,434 (-5.3%) compared to this time last year. This variance was the result of the following:

- Total apportionment revenue decreased \$9,704,535 from last year at this time, due to a decrease in enrollment
- LEA decreased \$573,898 due to an increase in the assessed values in Tacoma, which reduces the district's qualification to receive LEA funding

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

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

This revenue category fluctuates from year to year and budget capacity of \$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 \$5,498,223 (-9.5%) compared to this time last year. This variance is the result of the following:

- \$3,015,274 decrease in Transportation Operations revenue due to a decrease in rider revenue as a result of distance learning
- \$2,899,156 decrease in Special Education revenue due to a decrease in enrollment
- \$397,848 increase in Learning Assistance funding
- \$267,022 increase in revenue received for 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 \$463,254 (+182.9%) compared to this time last year. This variance is the result of the following:

- \$424,183 increase in revenue received from the distribution of federal forest fees
- The remaining difference is due to smaller variances in several other programs

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

Combined revenues in this category increased \$853,041 (+3.3%) compared to this time last year. This variance is the result of the following:

- \$4,773,607 increase in targeted COVID-19 funding through ESSER (Elementary and Secondary School Emergency Relief) and CARES (Coronavirus Aid, Relief, and Economic Security Act)
- \$731,182 decrease in Nutrition Services meal revenues
- \$1,421,330 decrease in Title I funding
- \$744,948 decrease in USDA commodities
- \$599,352 decrease in supplemental Special Education funding
- \$313,716 decrease in funding for the Head Start program
- 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 \$411,563 (+35.5%) compared to this time last year. This variance was the result of the following:

- \$411,563 increase in revenue from other districts for Special Education services for non-resident FTE

Revenue – Other Agencies consists of funding from education service districts, other governmental entities and private foundations. Revenue in this category increased \$131,124 (+11.3%) compared to this time last year. This variance was the result of the following:

- \$200,185 increase in revenue for Early Childhood Education services
- \$80,550 decrease in grants funded through the City of Tacoma
- The remaining variance is due to smaller variances in several other program

Revenue - Other Financing includes revenue from the sale of equipment and the transfer of revenues from other funds.

Revenue in this category increased \$106,708 (+82.0%) compared to this time last year. This variance was the result of the following:

- \$106,708 increase from the sale of district equipment

COMPARISON OF BUDGET VS. PROJECTED

Table 3 compares budgeted and projected revenues and other financing sources for 2020-21. Projected revenue is \$479,539,762 which is \$16,858,661 (-3.4%) under budget.

Table 3

<u>Revenue and Other Financing Sources</u>					
Revenue Source	Budget	Percent of Total	Projected	Percent of Total	Variance over/(under)
Local Taxes	\$ 72,897,467	14.69%	\$ 72,696,841	15.16%	\$ (200,626)
Local Non-Tax	9,839,497	1.98%	1,953,060	0.41%	(7,886,437)
State, General Purpose	267,718,024	53.93%	269,826,270	56.27%	2,108,246
State, Special Purpose	100,732,593	20.29%	81,133,450	16.92%	(19,599,143)
Federal, General Purpose	489,093	0.10%	824,555	0.17%	335,462
Federal, Special Purpose	37,458,761	7.55%	45,575,861	9.50%	8,117,100
Revenue - Other Districts	1,885,009	0.38%	1,575,371	0.33%	(309,638)
Revenue - Other Agencies	2,377,978	0.48%	2,717,559	0.57%	339,581
Revenue - Other Financing	3,000,000	0.60%	3,236,795	0.67%	236,795
Total Revenue	\$ 496,398,422	100.00%	\$ 479,539,762	100.00%	\$ (16,858,661)

Local Tax revenue is projected to be \$200,626 (-0.3%) 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 \$7,886,437 (-80.2%) below budget. This variance is the result of the following:

- \$1,657,130 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
- \$1,126,075 projected decrease in unassigned local support revenues
- \$969,189 projected decrease from fees collected from students
- \$955,412 projected decrease in investment earnings
- \$700,00 projected decrease in indirects collected from the Capital Project Fund
- \$617,203 projected decrease from budget in tuition-based programs
- \$428,977 projected decrease from revenue collected from rental property
- \$343,825 projected decrease in income collected from facility use
- \$338,348 projected decrease in sales of supplies and services
- \$259,960 projected decrease in various gifts, grants & donations
- The remaining variance is due to smaller variances in several other programs

State General Purpose revenue is projected to be \$2,108,246 (+0.8%) above budget. This variance is the result of the following:

- \$1,844,271 projected increase in Basic Education apportionment funding due to an allocation of supplemental budget stabilization funding.
- The remaining variance is due to smaller variances in several other programs

State Special Purpose revenue is projected to be \$19,599,143 (-19.5%) under budget. This variance is the result of the following:

- \$9,373,733 projected decrease from budget due to grant capacity that will be used, but moved to their respective programs through accounting transactions
- \$4,796,939 projected decrease in Transportation Operations revenue due to an decrease in rider revenue as a result of distance learning
- \$4,796,423 projected decrease from budget for Special Education funding due to student FTE being less than what was budgeted
- The remaining variance is due to smaller variances in several other programs

Federal General Purpose revenue is projected to be \$335,462 (+68.6%) above budget. This variance is the result of the following:

- \$442,102 projected increase in revenue received from the distribution of federal forest fees
- The remaining difference is due to smaller variances in several other programs

Federal Special Purpose revenue is projected to be \$8,117,100 (+21.7%) above budget. This variance is the result of the following:

- \$9,901,104 projected increase in community services funding which includes nutrition services funding in place of meal reimbursement
- \$9,734,662 projected decrease in free, reduced & regular meal reimbursements
- \$6,632,193 projected increase in targeted COVID-19 funding through ESSER (Elementary and Secondary School Emergency Relief) and CARES (Coronavirus Aid, Relief, and Economic Security Act)
- \$1,491,059 projected increase in Title I funding
- \$872,405 projected decrease from USDA commodities
- \$694,067 projected decrease for the Head Start program
- \$621,028 projected increase in supplemental Special Education funding
- The remaining variance is due to smaller variances in several other programs

Revenue from other districts is projected to be \$309,638 (-16.4%) below budget. This variance is the result of the following:

- \$309,638 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 \$339,581 (+14.3%) above budget. This variance is the result of the following:

- \$421,893 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 \$236,795 (+7.9%) above budget. This variance is the result of the following:

- \$236,795 projected increase from the sale of district equipment

EXPENDITURES

COMPARISON OF CURRENT YEAR VS. PREVIOUS YEAR ACTUAL

General fund expenditures through the third quarter were \$339,107,550. This was a decrease of \$15,165,430 (-4.3%) from last year at this time. Expenditures by object and variances from the previous year are summarized in **Table 4**.

Table 4

<u>Expenditure and Other Financing Uses Comparison by Year</u>					
Expenditure Objects	Through May 2020	Percent of Total	Through May 2021	Percent of Total	Variance higher/(lower)
Certificated Salaries	\$ 160,307,963	45.25%	\$ 164,490,516	48.51%	\$ 4,182,553
Classified Salaries	56,029,910	15.82%	52,305,381	15.42%	(3,724,529)
Employee Benefits	86,231,405	24.34%	83,629,119	24.66%	(2,602,286)
Supplies and Materials	13,135,950	3.71%	10,151,472	2.99%	(2,984,478)
Contractual Services	37,627,029	10.62%	27,976,881	8.25%	(9,650,148)
Local Mileage & Travel	414,048	0.12%	70,681	0.02%	(343,367)
Capital Outlay	526,675	0.15%	483,500	0.14%	(43,175)
Total Expenditures	\$ 354,272,980	100.00%	\$ 339,107,550	100.00%	\$ (15,165,430)

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

Expenditures in this category increased \$4,182,553 (+2.6%) compared to this time last year. This variance is the result of the following:

- \$6,147,832 increase in regular salaries due to negotiated salary increases, including +3.1% increase for teachers
- \$1,390,007 decrease in certificated substitute pay
- \$311,924 decrease in extra-work pay
- \$265,339 decrease in class coverage
- 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 \$3,724,529 (-6.7%) compared to this time last year. This variance is the result of the following:

- \$1,399,314 decrease in in classified regular salaries
- \$986,922 decrease in extra work for extra pay
- \$624,490 decrease in overtime
- \$567,091 decrease in classified substitute pay
- 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 \$2,602,286 (-3.0%) compared to this time last year. This variance is a result of the implementation of the Washington State School Employees Benefits Board, a change in the accrual accounting process for health care benefits and a decrease in total employee FTE.

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

Expenditures in this category decreased \$2,984,478 (-22.7%) compared to this time last year. This variance is the result of the following:

- \$1,164,285 increase in purchases made in response to COVID-19 and the shift to remote learning including laptop and textbook purchases for student distribution
- \$1,216,204 decrease in textbooks & materials due to a new math curriculum adoption made in 2019-20
- \$1,073,098 decrease in general district-wide supplies, materials & equipment
- \$698,779 decrease in total district-wide food costs
- \$634,371 decrease in software purchases including a software component of the math curriculum adoption made last year
- \$271,533 decrease in fuel charges
- The remaining variance is due to smaller variances in several other programs

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

Expenditures in this category decreased \$9,650,148 (-25.7%) compared to this time last year. This variance was the result of the following:

- \$5,893,212 decrease in general purchased services which includes various contracts across the district
- \$5,296,472 decrease in pupil transportation including the base rate paid to First Student, bus passes provided to students and contracted transportation services for athletics, field trips and McKinney-Vento
- \$2,073,535 increase in COVID-19 related contracts including alternative education services provided through online resources
- \$586,281 decrease in district-wide utilities
- \$481,511 increase in the district's general liability insurance
- \$479,865 decrease in district-wide repairs
- \$212,192 decrease in election costs due to charges made last year for the 2019-20 levy election
- \$202,742 increase in software licensing expenses
- 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 \$343,367 (-82.9%) 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 decreased \$43,175 (-8.2%) compared to this time last year.

Comparison of Budget vs. Projected

Table 5 compares budgeted and projected annual expenditures in each object category for 2020-21. The total expenditures are projected to be \$457,700,712 which is \$45,128,743 (-9.0%) below budget.

Table 5

Expenditure Objects	<u>Projected Expenditures</u>				
	Budget	Percent of Total	Projected	Percent of Total	Variance (over)/under
Certificated Salaries	\$ 231,340,245	46.01%	\$ 223,028,466	48.73%	\$ 8,311,779
Classified Salaries	74,471,976	14.81%	69,188,723	15.12%	5,283,253
Employee Benefits	113,904,209	22.65%	107,571,284	23.50%	6,332,925
Supplies and Materials	28,297,429	5.63%	15,000,521	3.28%	13,296,908
Contractual Services	53,007,270	10.54%	41,544,415	9.08%	11,462,855
Local Mileage & Travel	501,147	0.10%	100,929	0.02%	400,218
Capital Outlay	1,307,180	0.26%	1,266,375	0.28%	40,805
Total Expenditures	\$ 502,829,456	100.00%	\$ 457,700,712	100.00%	\$ 45,128,743

Certificated and Classified Salaries are projected to be \$8,311,779 (-3.6%) and \$5,283,253 (-7.1%) below budget, respectively. Much of the underspend comes from the reduced need for substitutes and the decline in extra-work time.

Employee Benefits are projected to be \$6,332,925 (-5.6%) under budget. This variance is the result of the following:

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

Supplies and Materials are projected to be \$13,296,908 (-47.0%) under budget. This variance is the result of the following:

- \$16,233,394 projected savings in general district-wide supplies & materials due to the shift in remote learning
- \$1,034,344 projected overspend in textbooks & resources due in part to some purchases made by the Curriculum & Instruction department made after the budget was adopted
- \$980,027 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
- \$765,606 projected overspend in food purchased for the school lunch program
- The remaining variance is due to smaller variances in several other programs

Contractual Services are projected to be \$11,462,855 (-21.6%) below budget. This variance is the result of the following:

- \$9,119,867 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
- \$3,630,140 projected savings 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
- \$2,255,831 projected overspend in software licensing
- \$511,810 projected overspend in district-wide utilities
- \$370,409 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 \$400,218 (-79.9%) 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 May, the district is at 4.98%. These fund balance accounts are structured to facilitate the prudent fiscal operation of the district. These accounts should remain at the designated levels unless there is substantial change in the district's operational requirements. The accounts are frequently reviewed in relation to board policies and GAAP requirements.

Table 6 shows a comparison of the fund balance accounts as of May 31, 2020 and May 31, 2021. The fund balance fluctuates with both the receipt of revenues and the flow of expenditures.

Table 6

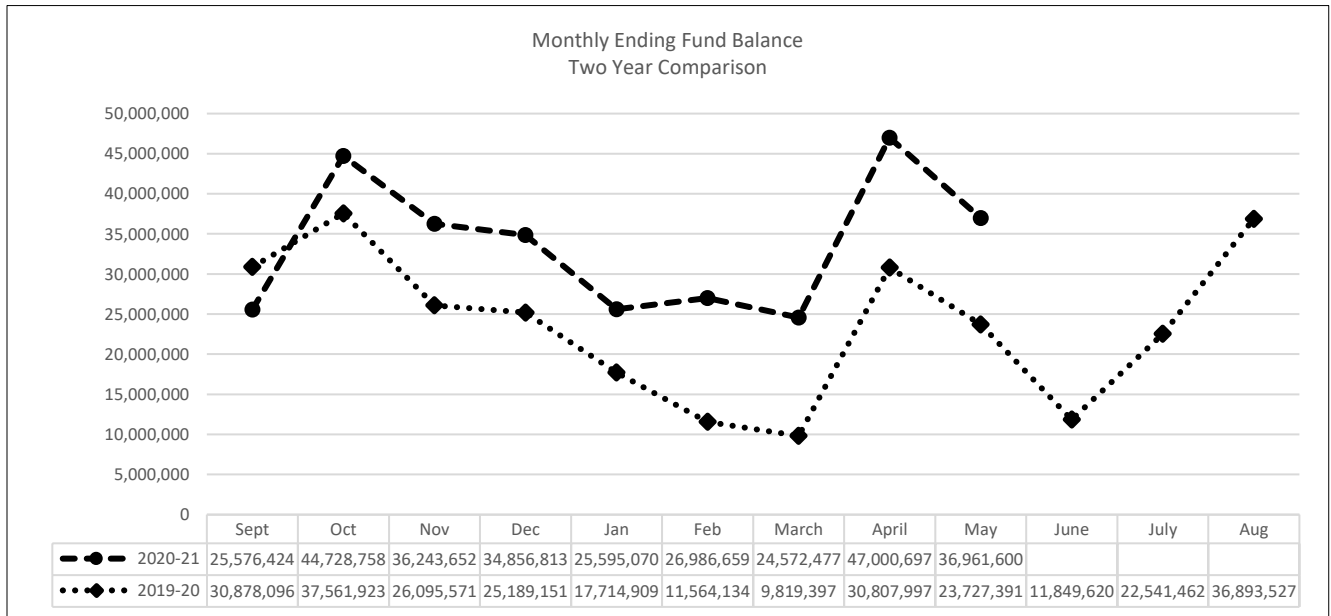
Fund Balance Comparison by Year					
Fund Balance Descriptions for the fiscal period ended	May 2020	Percent of Revenue	May 2021	Percent of Revenue	Variance higher/(lower)
Nonspendable - Inventory & Prepaid Items	\$ 4,333,231	0.93%	\$ 4,837,911	0.98%	\$ 504,681
Committed to Debt and Fiscal Management	-	0.00%	-	0.00%	-
Committed to Encumbrances	207,939	0.04%	1,104,130	0.22%	896,191
Committed to Contingencies	1,000,000	0.21%	1,000,000	0.20%	-
Total Debt & Fiscal Management Fund Balance	\$ 5,541,170	1.18%	\$ 6,942,041	1.41%	\$ 1,400,871
Restricted for Carryover	\$ 2,084,993	0.45%	\$ 2,071,834	0.42%	\$ (13,159)
Restricted for Debt Service	218,832	0.05%	218,832	0.04%	-
Assigned to Carryover	2,218,341	0.47%	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	0.94%	5,198,019	1.05%	804,427
Restricted or Assigned Fund Balance	\$ 12,073,537	2.58%	\$ 12,060,378	2.44%	\$ (13,160)
Total Nonspendable, Restricted, Committed and Assigned Fund Balance	\$ 17,614,707	3.77%	\$ 19,002,419	3.85%	\$ 1,387,711
Unassigned Fund Balance	\$ (25,793,719)	-5.51%	\$ (12,157,822)	-2.46%	13,635,897
Unassigned for Minimum FB Policy	\$ 17,998,409	3.85%	\$ 17,727,880	3.59%	(270,529)
Total Unassigned Fund Balance	\$ (7,795,310)	-1.67%	\$ 5,570,058	1.13%	\$ 13,635,897
Total Fund Balance	\$ 9,819,397	2.10%	\$ 24,572,477	4.98%	\$ 14,753,080
Revenue less other financing	\$ 467,772,128	*	\$ 493,398,422	**	

*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 May, total cash on hand was \$56,449,272 and daily expenditures amounted to \$1,234,012 per day which when used in the formula [cash on hand / daily expenditures] equates to 45.74 days of cash on hand.

Table 8 displays a comparison of cash on hand records through the period ending May 31, 2020 and May 31, 2021

Table 8

Cash Balance Comparison by Year			
	May 2020	May 2021	Variance higher/(lower)
230 - Cash with Key Bank	\$ (97,784)	\$ 265,055	\$ 362,839
240 - Cash with Treasurer	8,549,817	6,007,658	(2,542,160)
241 - Warrants Outstanding	(966,576)	(219,026)	747,550
45x - Investments	41,317,516	50,395,586	9,078,071
Total Cash on Hand	\$ 48,802,972	\$ 56,449,272	\$ 7,646,300
Avg Daily Balance	\$ 1,574,289	\$ 1,820,944	\$ 246,655
Days Cash on Hand	41.57	45.74	4.18

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

Fund Balance Descriptions	Fund Balance				
	2020-21 Budget	Percent of Revenue	2020-21 Projected	Percent of Revenue	Variance higher/(lower)
Nonspendable - Inventory & Prepaid Items	\$ 3,747,472	0.76%	\$ 4,837,911	1.02%	\$ 1,090,439
Committed to Debt and Fiscal Management	-	0.00%	-	0.00%	-
Committed to Encumbrances	213,631	0.04%	1,104,130	0.23%	890,499
Committed to Contingencies	1,000,000	0.20%	1,000,000	0.21%	-
Total Debt & Fiscal Management Fund Balance	\$ 4,961,103	1.01%	\$ 6,942,041	1.46%	\$ 1,980,938.14
Restricted for Carryover	\$ -	0.00%	\$ 2,071,834	0.43%	\$ 2,071,834
Restricted for Debt Service	197,840	0.04%	218,832	0.05%	20,992
Assigned to Carryover	-	0.00%	2,392,398	0.50%	2,392,398
Assigned to Curriculum & Instruction	-	0.00%	2,179,295	0.46%	2,179,295
Assigned to Future Operations	331,889	0.07%	-	0.00%	(331,889)
Restricted or Assigned Fund Balance	\$ 529,729	0.11%	\$ 6,862,359	1.44%	\$ 6,332,630
Total Nonspendable, Restricted, Committed and Assigned Fund Balance	\$ 5,490,832	1.11%	\$ 13,804,401	2.90%	\$ 8,313,569
Unassigned Fund Balance	\$ 18,578,476	3.77%	\$ 28,055,069	5.89%	\$ 9,476,593
Unassigned for Minimum FB Policy	-		16,873,107		
Total Unassigned Fund Balance	\$ 18,578,476	3.77%	\$ 44,928,176	5.89%	\$ 9,476,593
Total Fund Balance	\$ 24,069,308	4.88%	\$ 58,732,577	12.33%	\$ 34,663,269
Revenue less other financing	\$ 493,398,422	**	\$ 476,302,967	***	

** 2020-21 budgeted revenue less other financing sources

*** 2020-21 projected revenue less other financing sources as of May 31, 2021

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 \$4,140,976.

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

Table 10

<u>Curriculum & Instruction</u>				
<u>Resources</u>		<u>Budget</u>	<u>Projection</u>	<u>Variance</u>
				<u>Incr/(Decrease)</u>
State Funding		\$ 4,137,514	\$ 4,004,869	\$ (132,645)
Basic Ed Enrichment		-	-	-
		\$ 4,137,514	\$ 4,004,869	\$ (132,645)
Carryover Reserve		2,179,295	2,179,295	-
One Time Additional Funding		-	48,033	48,033
Total Resources Available		\$ 6,316,809	\$ 6,232,197	\$ (84,612)
<u>Expenditures</u>		<u>Budget</u>	<u>Projection</u>	<u>Variance</u>
<u>BRC</u>	<u>Description/Content Area</u>			<u>Under/(Over)</u>
703	Fine Arts	\$ 48,590	16,615	\$ 31,975
711	C&I K-12 Math	1,583,299	1,007,422	575,877
712	C&I K-12 Social Studies	560,838	43,290	517,548
713	C&I K-12 Arts Education	859,299	95,549	763,750
714	C&I 6-12 World Languages	55,647	49,289	6,358
715	C&I Integrated Content	185,445	28,557	156,888
716	C&I Textbook Depository	-	-	-
717	C&I Teacher Support	148,554	24,560	123,994
718	C&I Literacy	1,894,012	566,246	1,327,766
720	C&I Science/Health/Envrmt	909,691	234,532	675,159
743	C&I Fitness & Health	71,434	25,162	46,272
	Total Expenditures	\$ 6,316,809	\$ 2,091,221	\$ 4,193,613
	Ending Balance	\$ -	\$ 4,140,976	\$ 4,109,001

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 \$1,542,725 under budget. Supplies and contractual expenditures for the program are projected to be \$710,689 and \$239,931 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 \$2,223,714.

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

Table 11

Child Nutrition Services Program Summary (Programs 98.XXX & 89150)			
	<u>Budget</u>	<u>Projected</u>	<u>Variance</u> Favorable/ (Unfavorable)
Revenue			
Food Sales	\$ 1,701,518	\$ 3,485	\$ (1,698,033)
State Funding	251,584	164,410	(87,174)
Federal Funding	10,755,995	10,242,455	(513,540)
Other Governmental Entities	-	-	-
Sale of Equipment	-	-	-
Total Revenue	\$ 12,709,097	\$ 10,410,350	\$ (2,298,747)
Indirect Charges	(764,619)	(8,596)	756,022
Local Support	721,781	721,781	-
Prior Year Carryover	-	-	-
Total Resources	\$ 12,666,259	\$ 11,123,535	\$ (1,542,725)
Expenditures			
Salaries	\$ 5,408,308	\$ 5,213,029	\$ 195,279
Benefits	3,628,148	3,417,808	210,340
Supplies	3,120,368	3,831,057	(710,689)
Contractual	545,168	785,099	(239,931)
Travel	9,800	814	8,986
Equipment	1,000	88,895	(87,895)
Internal Transfers (in)/out	(46,533)	10,547	(57,080)
Total Expenditures	\$ 12,666,259	\$ 13,347,249	\$ (680,990)
Transfer Out	-	-	-
Total Use of Resources	\$ 12,666,259	\$ 13,347,249	\$ (680,990)
Ending Balance	\$ -	\$ (2,223,714)	\$ (2,223,714)

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 4,285 students; a decrease of 391 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 3,972 students.

Revenue is projected to be \$4,081,059 below budget. State funding is projected to be \$4,838,237 below budget due to lower enrollment than anticipated. Program expenditures are projected to be \$6,026,331 under budget due to many students learning remotely for most of the school year and a pause to in-person services. As a result, it is currently projected that the program will end the year with an operating surplus of \$1,945,271.

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

Table 12

Special Education Consolidated Program Summary			
(Programs 01210, 21XXX, 24XXX)			
	<u>Budget</u>	<u>Projected</u>	<u>Variance</u>
			Favorable/ (Unfavorable)
Revenue			
State Funding	\$ 53,730,742	\$ 48,892,505	\$ (4,838,237)
Federal Funding	7,054,456	7,813,851	759,395
Other Districts	1,885,009	1,575,371	(309,638)
Other Agencies	-	-	-
Total Revenue	\$ 62,670,207	\$ 58,281,727	\$ (4,388,480)
Indirect Charges		(3,059,360)	307,420
Local Support	5,258,294	5,258,294	-
Prior Year Carryover	-	-	-
Total Resources	\$ 64,561,720	\$ 60,480,661	\$ (4,081,059)
Expenditures			
Certificated Salaries	\$ 33,311,445	\$ 31,971,220	\$ 1,340,225
Classified Salaries	8,756,834	7,409,646	1,347,188
Benefits	16,391,860	15,590,732	801,128
Supplies		437,967	(106,897)
Contractual	5,684,356	3,118,962	2,565,394
Travel		4,812	53,988
Equipment	-	-	-
Internal Transfers (in)/out		2,050	25,305
Total Expenditures	\$ 64,561,720	\$ 58,535,389	\$ 6,026,331
Transfer Out	-	-	-
Total Use of Resources	\$ 64,561,720	\$ 58,535,389	\$ 6,026,331
Net Surplus/(Deficit)	\$ -	\$ 1,945,272	\$ 1,945,271

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 the program will end the year with an operating surplus of \$330,498. The program revenue is projected to be \$4,692,689 below budget due to a decrease in ridership because of the shift to remote/hybrid learning and program expenditures are projected to be \$5,023,188 under budget.

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

Table 13

Transportation Program Summary			
	<u>Budget</u>	<u>Projected</u>	<u>Variance</u> Favorable/ (Unfavorable)
Revenue			
Local Support	\$ 408,262	\$ 408,262	\$ -
Local Non-Tax	100,000	42,035	(57,965)
State Special Purpose	14,946,118	10,149,179	(4,796,939)
Total Revenue	\$ 15,454,380	\$ 10,599,476	\$ (4,854,904)
Indirect Charges	(505,424)	(343,209)	162,215
Prior Year Carryover	-	-	-
Total Resources	\$ 14,948,956	\$ 10,256,267	\$ (4,692,689)
Expenditures			
Salaries	\$ 4,318,939	\$ 2,942,582	\$ 1,376,357
Benefits	2,261,847	1,612,725	649,122
Supplies	823,862	737,284	86,578
Contractual	8,579,425	4,961,387	3,618,038
Travel	-	290	(290)
Equipment	-	-	-
Internal Transfers (in)/out	(1,035,117)	(328,499)	(706,618)
Total Expenditures	\$ 14,948,956	\$ 9,925,768	\$ 5,023,188
Total Use of Resources	\$ 14,948,956	\$ 9,925,768	\$ 5,023,188
Net Surplus/(Deficit)	\$ -	\$ 330,498	\$ 330,498

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 \$1,420,837 below budget due to a decrease in enrollment and expenditures are currently projected to be \$1,575,750 under budget. It is currently projected that the program will end the year with a surplus of \$154,913

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

Table 14

Career-Technical Education Program Summary (Program 31.XXX, 34.XXX & 38.XXX)			
	<u>Budget</u>	<u>Projected</u>	<u>Variance</u>
			Favorable/ (Unfavorable)
Revenue			
Sales	\$ 40,000	\$ 5,650	\$ (34,350)
State - Apportionment	18,291,095	16,561,576	(1,729,519)
Federal Special Purpose	254,097	425,892	171,795
Revenue from Other Districts	-	-	-
Revenue from Other Agencies	-	-	-
Sale of Equipment	-	-	-
Total Revenue	\$ 18,585,192	\$ 16,993,118	\$ (1,592,074)
Indirect Charges	(887,373)	(716,136)	171,236
Prior Year Carryover	-	-	-
Total Resources	\$ 17,697,819	\$ 16,276,982	\$ (1,420,837)
Expenditures			
Certificated Salaries	\$ 10,052,359	\$ 10,082,908	\$ (30,549)
Classified Salaries	1,005,358	745,226	260,132
Benefits	4,104,412	3,828,403	276,009
Supplies	1,195,817	288,623	907,194
Contractual	1,267,379	802,287	465,092
Travel	53,790	5,784	48,006
Equipment	-	340,219	(340,219)
Internal Transfers (in)/out	18,704	28,620	(9,916)
Total Use of Resources	\$ 17,697,819	\$ 16,122,069	\$ 1,575,750
Net Surplus/(Deficit)	\$ -	\$ 154,913	\$ 154,913

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 \$834,847 over budget due to an overspend in supplies and purchased services which are estimated to be collectively over budget by \$987,529.

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

Table 15

Facilities Program Summary (Q3 2020-21)			
	<u>Adopted Budget</u>	<u>Projected</u>	<u>Variance</u> Favorable/ (Unfavorable)
Expenditures			
Classified Salaries	\$ 15,677,613	\$ 16,116,102	\$ (438,489)
Benefits	7,597,275	6,932,968	664,307
Supplies	1,042,024	1,711,296	(669,272)
Contractual	804,675	1,122,932	(318,257)
Travel	1,300	4,385	(3,085)
Equipment	83,000	156,918	(73,918)
Internal Transfers (in)/out	(115,550)	(119,417)	3,867
Total Expenditures	\$ 25,090,337	\$ 25,925,184	\$ (834,847)

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 \$58,732,577.

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	476,302,967	(17,095,455)
Other Financing Sources	3,000,000	3,236,795	236,795
Total Resources Available	527,609,377	516,433,288	(11,176,089)
Expenditures	502,829,456	457,700,712	45,128,744
Other Financing Uses	-	-	-
Total Use of Resources	502,829,456	457,700,712	45,128,744
Ending Fund Balance	\$ 24,779,921	\$ 58,732,577	\$ 33,952,656

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

Expenditures by Object	Amount of Expenditures
Debit/Credit - 0XXX/1XXX	59,386
Salaries - Certificated Employees - 2XXX	1,150,748
Salaries - Classified Employees - 3XXX	160,842
Benefits and Payroll Taxes - 4XXX	490,446
Supplies, Instructional Resources - 5XXX	2,186,631
Purchased Services - 7XXX	2,105,587
Travel - 8XXX	-
Capital Outlay - 9XXX	-
Totals by Object	\$6,153,639

Expenditures are from September 1 - May 31

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

K-12 Annual Average FTE Enrollment Two Year Comparison					
	(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	1,938	(299)	(275)
Grade 1	2,269	2,193	2,097	(171)	(95)
Grade 2	2,190	2,217	2,111	(78)	(106)
Grade 3	2,226	2,145	2,016	(211)	(129)
Grade 4	2,246	2,170	2,082	(163)	(88)
Grade 5	2,282	2,202	2,129	(152)	(73)
Elementary	13,449	13,140	12,374	(1,075)	(766)
Grade 6	2,292	2,178	2,089	(203)	(89)
Grade 7	2,304	2,251	2,196	(108)	(55)
Grade 8	2,151	2,292	2,239	88	(53)
Middle School	6,747	6,721	6,524	(223)	(197)
Grade 9	2,099	2,199	2,133	33	(67)
Grade 10	2,129	2,048	2,031	(99)	(17)
Grade 11	1,670	1,902	1,839	169	(63)
Grade 12	1,520	1,526	1,553	33	27
High School	7,419	7,675	7,555	137	(120)
Running Start	333	326	429	96	103
TCC Fresh Start **	149	139	128	(21)	(11)
Reengagement Center **	193	198	128	(65)	(70)
Goodwill **	23	29	8	(15)	(21)
Alternative Learning Experience	63	58	0	(63)	(58)
Grand Total *	28,376	28,286	27,146	(1,230)	(1,140)
* Actual data through May 2021					

** Open Doors - 1418 Programs

In comparison with 2019-20 annual averages, projected enrollment is expecting an annual average decrease of 1,230 student FTE.

(Table 17 column (D)):

- Elementary schools (grade K-5) decreased by 1,075 FTE;
- Middle schools (grades 6-8) decreased by 223 FTE;
- High schools (grades 9-12) increased by 137 FTE;
- Running Start (college level courses) increased by 96 FTE;
- ALE (Alternative Learning Experience) decreased by 63 FTE

Open Doors – 1418 Programs

- TCC Fresh Start decreased by 21 FTE;
- Reengagement Center decreased by 65 FTE;
- Goodwill FTE decreased by 15 FTE

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

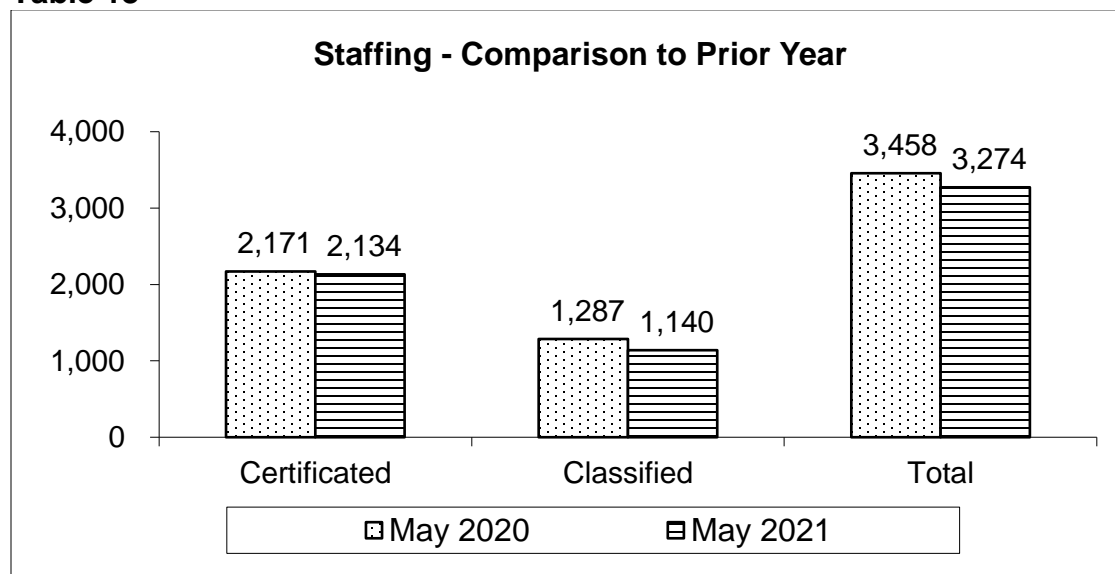
Students who participate for only part of the year or part of each day are calculated as a portion of an FTE. Any district may choose to serve students more hours per day or per year than the state definition of full-time equivalent. However, those students who attend classes more hours per day will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

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

STAFFING

District staffing is divided into two categories: certificated staff – teachers, counselors, librarians, nurses, specialists and principals, and classified staff – classroom aids, secretaries, bus drivers, cooks, custodians, playground staff, maintenance crews, grounds crews, and business support staff. **Table 18** compares the number of filled positions in May 2021 to the number of filled positions in May 2020. The number of certificated staff decreased 37 FTE while classified staff decreased 148 FTE, respectively from this time last year.

Table 18



As shown in **Table 19**, the number of assigned certificated FTE is 2,134 and classified staff FTE is 1,140. The certificated and classified staffs are under budget by 54 and 106 FTE respectively. These are due to positions being vacant or unfilled for a portion of the year (i.e., late hires, resignations, departmental reorganizations, etc.).

Table 19

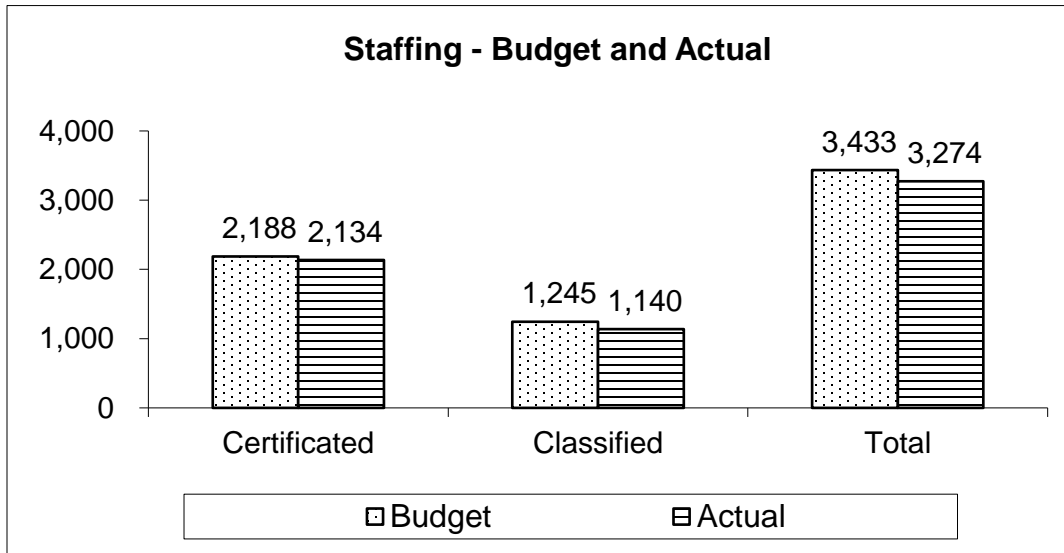


Table 20 compares the number of budgeted FTE to the number of actual FTE by program.

Table 20

Budget vs. Actual Staffing In FTE (Full Time Equivalents)			
Program Description (Number)	<u>Budget</u>	<u>Actual</u>	<u>Variance Incr/(Decrease)</u>
<u>Certificated Staff</u>			
- Basic Education (01-03)	1,526.30	1,496.67	29.63
Federal Stimulus (10)	-	-	-
Special Education (20)	337.30	325.56	11.74
Vocational Education (30-40)	103.40	103.33	0.07
Compensatory (50-60)	193.70	183.18	10.52
Other Instructional (70)	6.50	6.58	(0.08)
Support Services (80-90)	20.70	18.68	2.02
Total Certificated	2,187.90	2,134.00	53.90
<u>Classified Staff</u>			
Basic Education (01-03)	267.88	259.16	8.72
Federal Stimulus (10)	-	-	-
Special Education (20)	210.80	170.08	40.72
- Vocational Education (30-40)	16.94	10.63	6.31
Compensatory (50-60)	106.33	95.19	11.14
Other Instructional (70)	4.70	4.74	(0.04)
Support Services (80-90)	638.79	599.99	38.80
Total Classified	1,245.44	1,139.79	105.65
<u>Total All Staff</u>	3,433.34	3,273.79	159.55
* Actual data through May 2021			

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

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

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

Run Date: July 14, 2021
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TACOMA SCHOOL DISTRICT NO. 10
Combined Balance Sheet - All Funds
 As Of: **May 31, 2021**

	Governmental Fund Types					Trust Fund	<u>Fund Total</u>
	<u>General</u>	<u>Capital Projects</u>	<u>Transportation Vehicle</u>	<u>Debt Service</u>	<u>ASB</u>	<u>Private Purpose</u>	
Assets							
200: Imprest Cash	26,811	0	0	0	5,410	0	32,221
236: Cash In Bank-Key Bank	258,979	0	0	0	2,032	8,700	269,711
237: Cash In Bank-Key Bank/Food Svc	6,075	0	0	0	0	0	6,075
240: Cash On Deposit With County	6,007,658	1,987,146	1,020	22,201,006	7,505	998	30,205,333
241: Warrants Outstanding	(219,026)	(85,133)	0	0	(5,063)	0	(309,222)
310: Taxes Receivable-Current Year	35,151,217	11,406,950	0	28,680,127	0	0	75,238,294
311: Taxes Receivable-Prior Year	619,490	207,997	0	514,146	0	0	1,341,634
312: Taxes Receivable-Delinquent	277,756	111,537	0	304,915	0	0	694,209
320: Due From Other Funds	964,460	0	0	0	15,175	0	979,635
330: AR Due From Other Gov't Units	320,334	0	0	0	300	0	320,634
340: Accounts Receivable	186,273	0	0	0	4,426	0	190,700
341: AR Employee Receivable	0	0	0	0	1,799	0	1,799
410: Inventory-Supplies & Materials	584,756	0	0	0	0	0	584,756
413: Inventory-Printing & Graphics	37,744	0	0	0	0	0	37,744
415: Inventory-Maintenance	210,964	0	0	0	0	0	210,964
425: Inventory-Food Service	3,073,937	0	0	0	0	0	3,073,937
450: Investments	50,395,586	551,916,880	2,225,842	19,342,161	2,060,249	1,011,596	626,952,314
Total Assets	97,903,013	565,545,378	2,226,863	71,042,356	2,091,833	1,021,294	739,830,736
Liabilities and Fund Balance							
Liabilities							
601: Liabilities	2,130,390	1,062,644	(1,715)	0	121,756	144,304	3,457,379
605: Accrued Salaries & Benefits	12,835,190	0	0	0	(7)	0	12,835,184
606: Est. Property/Liability Ins Payable	1,072,745	0	0	0	0	0	1,072,745
607: Horace Mann Auto Ins Payable	2,158	0	0	0	0	0	2,158
608: Nutrition Svcs Prepaid	(102,099)	0	0	0	0	0	(102,099)
610: FICA/Medicare Payable	1,004,578	0	0	0	0	0	1,004,578
611: Employee Debt Payable	(138)	0	0	0	0	0	(138)
612: Retirement Payable	(3,820)	0	0	0	0	0	(3,820)
613: Withholding Tax Payable	(52,828)	0	0	0	0	0	(52,828)
615: Involuntary/Court Ordered Payable	492,008	0	0	0	0	0	492,008
616: SEBB Payable	2,612,028	0	0	0	0	0	2,612,028
617: Maintenance Deduct & Benefits Payable	(1,260,823)	0	0	0	0	0	(1,260,823)
618: MetLife Insurance Payable	(635,598)	0	0	0	0	0	(635,598)

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TACOMA SCHOOL DISTRICT NO. 10
Combined Balance Sheet - All Funds
 As Of: **May 31, 2021**

	Governmental Fund Types					Trust Fund	
	<u>General</u>	<u>Capital Projects</u>	<u>Transportation Vehicle</u>	<u>Debt Service</u>	<u>ASB</u>	<u>Private Purpose</u>	<u>Fund Total</u>
Liabilities and Fund Balance							
619: Cancer Insurance Payable	(24,263)	0	0	0	0	0	(24,263)
622: Flex Plan Dependent Care Payable	(683,731)	0	0	0	0	0	(683,731)
623: Flex Plan Medical Payable	817,087	0	0	0	0	0	817,087
624: TSA Payable	2,109,055	0	0	0	0	0	2,109,055
625: Flex Plan - Health Savings Account	(129,374)	0	0	0	0	0	(129,374)
627: United Way Payable	(249,854)	0	0	0	0	0	(249,854)
629: Veba III/Sick Leave Payable	(201,204)	0	0	0	0	0	(201,204)
630: Salary Deferral	108,614	0	0	0	0	0	108,614
632: Benefits And Voluntary Deductions	642,815	0	0	0	0	0	642,815
633: Union Benefits Payable	1,304	0	0	0	0	0	1,304
634: Family and Medical Leave Payable	191,586	0	0	0	0	0	191,586
636: APA Salary Insurance Payable	64,577	0	0	0	0	0	64,577
637: Est Unemployment Payable	729,247	0	0	0	0	0	729,247
638: Est Compensated Absence Payable	1,185,844	0	0	0	0	0	1,185,844
639: Est Industrial Ins Payable	1,301,286	0	0	0	0	0	1,301,286
640: Due To Other Funds	15,175	954,574	0	0	9,744	142	979,635
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	1,874	0	0	0	0	0	1,874
650: Deposits - Grants	1,074,763	0	0	0	0	0	1,074,763
656: Garnishments Payable	(437,227)	0	0	0	0	0	(437,227)
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	34,464	0	0	0	0	0	34,464
752: Unavailable Revenue-Tuition	16,100	0	0	0	0	0	16,100
760: Unavailable Revenue -Taxes Receivable	36,048,463	11,726,485	0	29,499,189	0	0	77,274,136
Total Liabilities	60,941,413	13,743,703	(1,715)	29,499,189	131,518	144,446	104,458,553
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	2,228,578	0	1,960,315	(49,702)	4,139,191
821: Restricted for Carryover	2,071,834	0	0	0	0	0	2,071,834
830: Restricted for Debt Service	218,832	0	0	41,543,167	0	0	41,761,999
861: Restricted from Bond Proceeds	0	45,901,006	0	0	0	0	45,901,006

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TACOMA SCHOOL DISTRICT NO. 10
Combined Balance Sheet - All Funds
 As Of: **May 31, 2021**

	Governmental Fund Types					Trust Fund	
	<u>General</u>	<u>Capital Projects</u>	<u>Transportation Vehicle</u>	<u>Debt Service</u>	<u>ASB</u>	<u>Private Purpose</u>	<u>Fund Total</u>
Liabilities and Fund Balance							
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	926,549	1,926,549
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	231,301	487,941,100	0	0	0	0	488,172,401
891: Unassigned for Minimum FB Policy	17,727,880	0	0	0	0	0	17,727,880
Total Fund Balance	<u>36,961,600</u>	<u>551,801,676</u>	<u>2,228,578</u>	<u>41,543,167</u>	<u>1,960,315</u>	<u>876,847</u>	<u>635,372,183</u>
Total Liabilities and Fund Balance	<u>97,903,013</u>	<u>565,545,378</u>	<u>2,226,863</u>	<u>71,042,356</u>	<u>2,091,833</u>	<u>1,021,294</u>	<u>739,830,736</u>

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Run Time: 9:09 am

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TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by State Object with % Spent
General Fund As Of: May 31, 2021



State Object	Prior Year Adopted Budget	Prior Year Year to Date Actual	Under Budget_ (Over)	% Spent	Current Year Adopted Budget	Current Year_ Year to Date Actual	Under Budget (Over)	% Spent
0 - Debit Transfer	2,562,153	965,369	1,596,784	37.7	2,577,584	483,924	2,093,660	18.8
1 - Credit Transfer	(2,562,153)	(965,369)	(1,596,784)	37.7	(2,577,584)	(483,924)	(2,093,660)	18.8
2 - Salaries - Certificated	220,518,905	160,307,963	60,210,942	72.7	231,340,245	164,490,516	66,849,729	71.1
3 - Salaries - Classified	75,181,853	56,029,910	19,151,943	74.5	74,471,976	52,305,381	22,166,595	70.2
4 - Employees Benefits & Payroll Taxes	113,389,675	86,231,405	27,158,270	76.0	113,904,209	83,629,119	30,275,090	73.4
5 - Supplies, Etc.	23,641,042	13,135,950	10,505,092	55.6	28,297,429	10,151,472	18,145,957	35.9
7 - Purchased Services	47,268,151	37,627,029	9,641,122	79.6	53,007,270	27,976,881	25,030,389	52.8
8 - Travel	660,999	414,048	246,951	62.6	501,147	70,681	430,466	14.1
9 - Capital Outlay	1,320,180	526,675	793,505	39.9	1,307,180	483,500	823,680	37.0
<u>District Total</u>	<u>481,980,805</u>	<u>354,272,980</u>	<u>127,707,825</u>	<u>73.5</u>	<u>502,829,456</u>	<u>339,107,550</u>	<u>163,721,906</u>	<u>67.4</u>

Run Date: July 14, 2021

Run Time: 9:07 am

Report ID: TS158.v5

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
General Fund As Of: May 31, 2021

	<u>Current Year Adopted Budget</u>	<u>Current Year Year to Date Actual</u>	<u>Under Budget (Over)</u>	<u>% Current Year Budget</u>	<u>% Prior Year Budget</u>
Resources Available					
Debt and Fiscal Management					
840: Nonspendable - Inventory & Prepaid Items	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
Total Debt and Fiscal Management	5,541,170	6,942,041	1,400,871	125.3	111.7
Restricted and Assigned FB					
821: Restricted for Carryover	1,365,591	2,071,834	706,243	151.7	262.7
830: Restricted for Debt Service	218,832	218,832	0	100.0	103.8
866: Assigned to Carryover	1,062,696	2,392,398	1,329,702	225.1	223.6
868: Assigned to C&I	2,179,295	2,179,295	0	100.0	104.9
875: Assigned to Future Operations	1,714,620	5,198,019	3,483,399	303.2	95.3
Total Restricted and Assigned FB	6,541,034	12,060,378	5,519,344	184.4	125.3
Unassigned Fund Balance					
890: Unassigned Fund Balance	0	163,227	163,227	100.0	100.0
891: Unassigned for Minimum FB Policy	19,128,751	17,727,880	(1,400,871)	92.7	96.9
Total Beginning Fund Balance	31,210,955	36,893,527	5,682,572	118.2	120.1
Revenue					
1 - Local Taxes	72,897,467	71,279,659	(1,617,808)	97.8	91.1
2 - Local Non-Tax	9,839,497	1,031,975	(8,807,522)	10.5	44.9
3 - State - General Purpose	267,718,024	183,426,635	(84,291,389)	68.5	71.9
4 - State - Special Purpose	100,732,593	52,543,714	(48,188,879)	52.2	64.1
5 - Federal - General Purpose	489,093	716,497	227,404	146.5	54.6
6 - Federal - Special Purpose	37,458,761	27,078,409	(10,380,352)	72.3	69.5
7 - Revenue from other Districts	1,885,009	1,569,494	(315,515)	83.3	61.4
8 - Revenue from other Agencies	2,377,978	1,292,446	(1,085,532)	54.4	43.9
9 - Other Financing Sources	3,000,000	236,795	(2,763,205)	7.9	6.5
Total Revenue	496,398,422	339,175,623	(157,222,799)	68.3	71.5
Total Resources Available	527,609,377	376,069,150	(151,540,227)	71.3	74.7

Uses of Resources

Expenditures

Run Date: July 14, 2021

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TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
General Fund As Of: May 31, 2021

	<u>Current Year Adopted Budget</u>	<u>Current Year Year to Date Actual</u>	<u>Under Budget (Over)</u>	<u>% Current Year Budget</u>	<u>% Prior Year Budget</u>
Uses of Resources					
01: Basic Education	261,610,933	184,216,678	77,394,255	70.4	73.8
02: Basic Education - ALE	502,899	118,375	384,524	23.5	133.6
03: Basic Education-1418 Open	3,057,274	1,119,771	1,937,503	36.6	62.5
21: Special Education, State	54,597,866	39,313,041	15,284,825	72.0	76.3
22: SPED Infants & Tod - State	0	452	(452)	100.0	43.7
24: Special Education, Federal	6,805,560	4,700,191	2,105,369	69.1	72.8
31: Career & Tech Ed, State	14,489,439	9,651,885	4,837,554	66.6	73.0
34: Middle School CTE	2,963,585	1,912,469	1,051,116	64.5	76.8
38: Career & Tech Ed, Federal	244,795	62,182	182,613	25.4	75.0
51: Disadvantaged, Federal	9,958,643	6,406,499	3,552,144	64.3	73.3
52: School Improvement, Federa	1,710,271	1,340,650	369,621	78.4	75.1
55: Learning Assistance Prog,	15,976,257	10,349,448	5,626,809	64.8	65.7
56: State Institutions, Ctrs &	402,021	260,301	141,720	64.7	66.4
57: NegleCTEd & Delinquent	154,096	106,771	47,325	69.3	81.4
58: Special & Pilot Programs	3,140,203	712,317	2,427,886	22.7	23.9
61: Head Start, Federal	5,872,852	4,205,156	1,667,696	71.6	79.1
64: Limited English Proficienc	420,759	238,022	182,737	56.6	79.2
65: Transitional Bilingual, St	4,772,013	3,062,761	1,709,252	64.2	44.8
68: Indian Education, Federal	341,836	253,555	88,281	74.2	75.9
73: Summer School	11,295	121	11,174	1.1	6.8
74: Highly Capable, State	762,358	540,423	221,935	70.9	45.8
79: Other Instructional Pgms	18,183,436	1,245,468	16,937,968	6.8	36.0
88: Child Care	4,612,953	3,234,486	1,378,467	70.1	100.0
89: Community Services	947,554	269,888	677,666	28.5	57.3
97: District-Wide Support	63,792,343	48,423,401	15,368,942	75.9	76.0
98: Nutrition Svcs	12,549,259	10,235,413	2,313,846	81.6	101.9
99: Pupil Transportation	14,948,956	7,127,828	7,821,128	47.7	96.7
Total Expenditures	502,829,456	339,107,550	163,721,906	67.4	73.5
Total Uses of Resources	502,829,456	339,107,550	163,721,906	67.4	73.5
Ending Fund Balance	24,779,921	36,961,600	12,181,679	149.2	98.6
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
Total Debt and Fiscal Management	5,541,170	6,942,041	1,400,871	125.3	111.7

Run Date: July 14, 2021

Run Time: 9:07 am

Report ID: TS158.v5

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
General Fund As Of: May 31, 2021

	Current Year Adopted Budget	Current Year Year to Date Actual	Under Budget (Over)	% Current Year Budget	% Prior Year Budget
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	110.6
866: Assigned to Carryover	0	2,392,398	2,392,398	100.0	100.0
868: Assigned to C&I	0	2,179,295	2,179,295	100.0	100.0
875: Assigned to Future Operations	0	5,198,019	5,198,019	100.0	1,323.8
Total Restricted and Assigned FB	110,000	12,060,378	11,950,378	10,964.0	2,279.2
890: Unassigned Fund Balance	0	231,301	231,301	100.0	100.0
891: Unassigned for Minimum FB Policy	19,128,751	17,727,880	(1,400,871)	92.7	96.9
Total Fund Balance	24,779,921	36,961,600	12,181,679	149.2	98.6

Run Date: July 14, 2021
 Run Time: 9:11 am
 Report ID: TS166.v4

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account w/% Received
General Fund As Of: May 31, 2021

<u>State Account</u> <u>District Account</u>	<u>Prior Year</u> <u>Adopted</u> <u>Budget</u>	<u>Prior Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>	<u>Current Year</u> <u>Adopted</u> <u>Budget</u>	<u>Current Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>
1 - Local Taxes								
11000: Local Property Tax	57,979,526	52,832,873	(5,146,653)	91.1	72,897,467	71,279,659	(1,617,808)	97.8
1 - Local Taxes	57,979,526	52,832,873	(5,146,653)	91.1	72,897,467	71,279,659	(1,617,808)	97.8
2 - Local Non-Tax								
21000: Tuition & Fees - Unassigned	728,646	658,251	(70,395)	90.3	117,779	112,576	(5,203)	95.6
21010: Regular Student Fees	970,000	10,316	(959,684)	1.1	970,000	801	(969,199)	0.1
21020: ALE Student Fees	0	550	550	100.0	0	0	0	100.0
21800: Convenience Fee	40,000	29,583	(10,417)	74.0	40,000	174	(39,826)	0.4
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	28,686	21,686	409.8	7,000	450	(6,550)	6.4
22010: Sale of Supplies & Svcs - FR 1	162,000	85,237	(76,763)	52.6	162,000	2,274	(159,726)	1.4
22020: Sale of Supplies & Svcs - FR 2	68,000	12,430	(55,570)	18.3	68,000	103,696	35,696	152.5
22030: Sale of Supplies & Svcs-Schools	0	250	250	100.0	0	0	0	100.0
22040: Sale of Recoverable Items	80,000	54,654	(25,346)	68.3	80,000	2,279	(77,721)	2.8
22050: Sale of Supplies & Svcs - Trip 1	90,000	32,952	(57,048)	36.6	90,000	6,671	(83,329)	7.4
22060: Sale of Supplies & Svcs - Trip 2	55,000	54,647	(353)	99.4	55,000	740	(54,260)	1.3
22100: Other Storeroom Sales	2,500	857	(1,643)	34.3	2,500	2,651	151	106.0
22200: Copy Center Reimbursements	40,000	27,195	(12,805)	68.0	40,000	5,356	(34,644)	13.4
22310: CTE Sales of Goods, Supplies & Svcs	40,000	22,641	(17,359)	56.6	40,000	2,865	(37,135)	7.2
22910: Nutrition Service Sales	1,766,489	1,293,580	(472,909)	73.2	1,560,935	1,749	(1,559,186)	0.1
22940: NS Sales - Special Events	3,552	6,497	2,945	182.9	3,552	(228)	(3,780)	(6.4)
22960: NS Sales - Breakfast	157,339	166,099	8,760	105.6	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	3,030	3,030	100.0	0	255	255	100.0
23000: Investment Earnings	1,000,000	262,126	(737,874)	26.2	1,000,000	33,441	(966,559)	3.3
25000: Gifts, Grants, & Donations (Local)	350,000	339,109	(10,891)	96.9	350,000	86,908	(263,092)	24.8
26000: Fines & Damages	130,000	11,926	(118,074)	9.2	130,000	7,624	(122,376)	5.9
27000: Rentals & Leases	500,000	205,860	(294,140)	41.2	500,000	66,736	(433,264)	13.3
27020: Facility Use - Utility Surcharge	85,750	9,372	(76,379)	10.9	85,750	4,037	(81,713)	4.7
27030: Facility Use - Custodial Labor	251,350	110,527	(140,824)	44.0	251,350	6,867	(244,483)	2.7
27040: Facility Use - Field/Stadium Maint	13,600	7,644	(5,956)	56.2	13,600	431	(13,170)	3.2
27050: Facility Use - Security	0	495	495	100.0	0	0	0	100.0
27060: Facility Use - Theater Tech	29,000	18,058	(10,943)	62.3	29,000	2,994	(26,006)	10.3
28000: Insurance Recoveries	250,000	268,702	18,702	107.5	250,000	127,396	(122,604)	51.0
29000: Local Support Non Tax-Unassigned	1,255,516	396,525	(858,991)	31.6	1,227,000	93,121	(1,133,879)	7.6
29001: Procurement Card Rebates	500,000	297,380	(202,620)	59.5	500,000	349,348	(150,652)	69.9
29010: Cash Over/Short	0	292	292	100.0	0	0	0	100.0

Run Date: July 14, 2021
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TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account w/% Received
General Fund As Of: May 31, 2021

<u>State Account</u> <u>District Account</u>	<u>Prior Year</u> <u>Adopted</u> <u>Budget</u>	<u>Prior Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>	<u>Current Year</u> <u>Adopted</u> <u>Budget</u>	<u>Current Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>
2 - Local Non-Tax								
29060: Timber Sales	0	88,355	88,355	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	39,287	(20,713)	65.5	60,000	1,197	(58,803)	2.0
29240: Vending-Beverage Commissions	1,000	321	(679)	32.1	1,000	126	(874)	12.6
29250: Vending-Food Commissions	1,000	97	(903)	9.7	1,000	125	(875)	12.5
29260: Other Commissions/Rebates	5,000	3,705	(1,295)	74.1	5,000	6,711	1,711	134.2
2 - Local Non-Tax	10,135,254	4,547,235	(5,588,019)	44.9	9,839,497	1,031,975	(8,807,522)	10.5
3 - State - General Purpose								
31000: Apportionment	259,379,576	186,289,772	(73,089,804)	71.8	258,523,055	176,582,082	(81,940,973)	68.3
31210: Apportionment - Special Ed	8,701,781	6,535,610	(2,166,171)	75.1	9,194,969	6,538,765	(2,656,204)	71.1
33000: Local Effort Assistance	1,371,222	879,687	(491,535)	64.2	0	305,789	305,789	100.0
3 - State - General Purpose	269,452,579	193,705,069	(75,747,510)	71.9	267,718,024	183,426,635	(84,291,389)	68.5
4 - State - Special Purpose								
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	28,294,625	(13,489,482)	67.7	44,535,773	27,049,172	(17,486,601)	60.7
41220: SPED Infants & Toddlers - State	2,364,164	1,653,702	(710,462)	69.9	0	0	0	100.0
41550: Learning Assistance	16,506,944	11,453,082	(5,053,862)	69.4	16,583,354	11,850,929	(4,732,425)	71.5
41560: State Institutions, Centers, and Homes - I	420,916	192,084	(228,832)	45.6	420,916	139,726	(281,190)	33.2
41580: Special & Pilot Programs	2,382,433	363,876	(2,018,557)	15.3	3,170,501	630,898	(2,539,603)	19.9
41650: Transitional Bilingual	5,021,823	3,856,935	(1,164,888)	76.8	5,447,635	3,761,482	(1,686,153)	69.0
41740: Highly Capable	854,159	615,847	(238,312)	72.1	876,712	602,369	(274,343)	68.7
41980: School Nutrition Services	190,439	153,253	(37,186)	80.5	251,584	65,878	(185,706)	26.2
41990: Transportation - Operations	14,488,355	11,458,534	(3,029,821)	79.1	14,946,118	8,443,260	(6,502,858)	56.5
4 - State - Special Purpose	90,513,340	58,041,937	(32,471,403)	64.1	100,732,593	52,543,714	(48,188,879)	52.2
5 - Federal - General Purpose								
52000: Direct Federal Revenue - Unassigned	464,081	235,324	(228,757)	50.7	489,093	274,395	(214,698)	56.1
55000: Federal Forests	0	17,919	17,919	100.0	0	442,102	442,102	100.0
5 - Federal - General Purpose	464,081	253,243	(210,838)	54.6	489,093	716,497	227,404	146.5
6 - Federal - Special Purpose								
61000: Special Purpose - OSPI Unassigned	12,000	351	(11,649)	2.9	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: **May 31, 2021**

<u>State Account</u> <u>District Account</u>	<u>Prior Year</u> <u>Adopted</u> <u>Budget</u>	<u>Prior Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>	<u>Current Year</u> <u>Adopted</u> <u>Budget</u>	<u>Current Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>
6 - Federal - Special Purpose								
61240: Special Ed - Supplemental	7,640,670	4,557,053	(3,083,617)	59.6	7,054,456	3,957,701	(3,096,755)	56.1
61380: CTE - Carl Perkins Grant	257,560	96,488	(161,072)	37.5	254,097	29,592	(224,505)	11.6
61510: Disadvantaged - Title IA	11,102,797	7,129,497	(3,973,300)	64.2	10,337,068	5,708,167	(4,628,901)	55.2
61520: School Improvement - TII, IV, V & VI	1,771,944	1,193,183	(578,761)	67.3	1,775,261	1,239,315	(535,946)	69.8
61570: Institutions - Neglected & Delinquent	132,178	95,991	(36,187)	72.6	159,952	205,295	45,343	128.3
61640: Limited English Proficiency	408,656	298,354	(110,302)	73.0	436,748	204,529	(232,219)	46.8
61760: Targeted Assistance	0	0	0	100.0	0	5,205,285	5,205,285	100.0
61880: Child Care - Federal	0	87,391	87,391	100.0	0	20	20	100.0
61890: Other Community Services	117,000	1,494,666	1,377,666	1,277.5	117,000	5,049,445	4,932,445	4,315.8
61910: Regular Lunch Reimbursement	182,001	133,906	(48,095)	73.6	159,119	0	(159,119)	0.0
61920: Reduced Price Lunch Reimbursement	714,624	542,834	(171,790)	76.0	556,475	0	(556,475)	0.0
61930: Free Lunch Reimbursement	5,845,181	3,629,094	(2,216,087)	62.1	6,167,184	0	(6,167,184)	0.0
61940: Certified Lunch Reimbursement	135,536	113,823	(21,713)	84.0	135,536	0	(135,536)	0.0
61950: Regular Breakfast Reimbursement	28,016	28,183	167	100.6	17,766	0	(17,766)	0.0
61960: Reduced Price Breakfast Reimbursement	174,395	144,531	(29,864)	82.9	125,133	0	(125,133)	0.0
61970: Free Breakfast Reimbursement	1,834,803	1,165,421	(669,382)	63.5	2,452,685	0	(2,452,685)	0.0
61980: Free Snack Reimbursement	47,708	22,835	(24,873)	47.9	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	4,453,796	(1,697,987)	72.4	6,489,502	4,140,080	(2,349,422)	63.8
62680: Indian Education - ED	184,144	135,060	(49,084)	73.3	195,682	139,429	(56,253)	71.3
63000: Federal Grants Through Other Entities - U	0	0	0	100.0	0	1,062,988	1,062,988	100.0
63100: Medicaid Administrative Match	0	(24,664)	(24,664)	100.0	0	0	0	100.0
63210: SPED Medicaid Match	0	152,939	152,939	100.0	0	106,874	106,874	100.0
69980: USDA Commodities	904,333	774,636	(129,697)	85.7	904,333	29,688	(874,645)	3.3
6 - Federal - Special Purpose	37,718,385	26,225,368	(11,493,017)	69.5	37,458,761	27,078,409	(10,380,352)	72.3
7 - Revenue from other Districts								
71210: Special Education	1,885,009	1,157,931	(727,078)	61.4	1,885,009	1,569,494	(315,515)	83.3
7 - Revenue from other Districts	1,885,009	1,157,931	(727,078)	61.4	1,885,009	1,569,494	(315,515)	83.3
8 - Revenue from other Agencies								
81000: Governmental Entities	0	313,131	313,131	100.0	0	228,230	228,230	100.0
81880: Day Care	0	0	0	100.0	1,455,640	1,012,947	(442,693)	69.6
82000: Private Foundations Revenue	1,165,434	35,429	(1,130,005)	3.0	900,000	15,500	(884,500)	1.7
85000: Educational Service Districts	1,477,978	812,762	(665,216)	55.0	22,338	35,769	13,431	160.1
8 - Revenue from other Agencies	2,643,412	1,161,322	(1,482,090)	43.9	2,377,978	1,292,446	(1,085,532)	54.4

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TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account w/% Received
 General Fund As Of: **May 31, 2021**

<u>State Account</u> <u>District Account</u>	<u>Prior Year</u> <u>Adopted</u> <u>Budget</u>	<u>Prior Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>	<u>Current Year</u> <u>Adopted</u> <u>Budget</u>	<u>Current Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>
9 - Other Financing Sources								
93000: Sale of Equipment	0	130,087	130,087	100.0	0	236,795	236,795	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
9 - Other Financing Sources	2,000,000	130,087	(1,869,913)	6.5	3,000,000	236,795	(2,763,205)	7.9
<u>District Total</u>	<u>472,791,586</u>	<u>338,055,065</u>	<u>(134,736,521)</u>	<u>71.5</u>	<u>496,398,422</u>	<u>339,175,623</u>	<u>(157,222,799)</u>	<u>68.3</u>

Run Date: July 14, 2021
 Run Time: 9:11 am
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TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
 General Fund As Of: **May 31, 2021**

<u>Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Current Month</u>	<u>Current Year Year to Date</u>	<u>Encumbrance</u>	<u>Unspent / Unencumbered</u>	<u>Percent Expended</u>
01: Basic Education							
01000: Basic Education	199,110,073	199,187,565	17,314,878	150,981,974	47,093,597	1,111,994	99.4
01007: Basic Education - One Time	305,789	202,622	22,576	201,351	68,603	(67,332)	133.2
01011: Basic Education Enrichment	29,323,059	29,407,108	2,164,444	17,545,275	5,559,252	6,302,580	78.6
01030: BE Attendance BECCA	0	32,986	89	3,620	649	28,717	12.9
01040: BE Building Contributions	0	446,919	7,685	77,076	12,189	357,654	20.0
01050: BE Kindergarten Contributions	0	16,093	856	2,887	799	12,407	22.9
01065: BE Trans Bilingual Enrichment	2,461,875	2,461,875	177,150	1,672,548	553,147	236,180	90.4
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	44,558	322,713	138,096	183,111	71.6
01210: BE Fund Balance Special Ed	3,158,294	3,158,294	9,898	97,602	28,676	3,032,016	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	173,279	1,476,575	483,796	521,006	79.0
01280: BE HS Graduation	51,000	51,000	3,712	14,370	15,854	20,776	59.3
01281: BE HS Graduation Enrichment	27,000	27,000	0	0	0	27,000	0.0
01310: BE Para Coverage	5,000	5,000	1,342	3,427	746	827	83.5
01320: BE Peer Review Pool	75,000	75,000	0	556	0	74,444	0.7
01430: BE Instructional	34,412	34,412	0	8,176	0	26,236	23.8
01440: BE - Non-Instructional	42,139	42,139	1,930	17,378	4,783	19,978	52.6
01460: BE FB Non-Instructional	0	0	0	372	0	(372)	100.0
01480: BE Strategic Goals/Initiatives	237,894	338,584	3,750	81,998	60,958	195,628	42.2
01651: BE Special Programs Enrichment	1,341,032	1,421,032	65,402	600,367	303,028	517,636	63.6
01701: BE OP OT Relief Pool	125,000	131,178	0	114,695	0	16,483	87.4
01880: BE Partner Schools	10,472,718	10,495,973	865,870	7,553,252	2,516,368	426,353	95.9
01881: BE Partner Schools Enrichment	894,531	680,484	76,492	684,106	225,580	(229,203)	133.7
01901: BE Running Start	2,704,666	2,704,666	65,949	129,150	3,106,337	(530,821)	119.6
01905: BE Int'l Baccalaureate	0	0	0	49,586	0	(49,586)	100.0
01915: BE Bargained Enhancement 5-10	1,469,779	1,485,580	10,556	58,614	11,904	1,415,061	4.7
01940: BE MS Athletic Reserve	0	349,348	0	0	0	349,348	0.0
01990: BE Curriculum & Instruction	4,137,514	4,140,763	(29,072)	2,508,740	124,055	1,507,968	63.6
01991: BE Curriculum & Instruction 1x	2,179,295	2,220,345	901	10,268	27,335	2,182,742	1.7
Total 01: Basic Education	261,610,933	260,901,403	20,982,245	184,216,678	60,335,752	16,348,974	93.7
02: Basic Education - ALE							
02000: BE Alternative Learning Exp	502,899	502,899	12,745	118,375	37,317	347,207	31.0
Total 02: Basic Education - ALE	502,899	502,899	12,745	118,375	37,317	347,207	31.0

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<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>
03: Basic Education-1418 Open							
03000: Basic Ed - 1418 Open Doors	3,057,274	3,058,774	111,619	1,119,771	1,647,436	291,567	90.5
Total 03: Basic Education-1418 Open	3,057,274	3,058,774	111,619	1,119,771	1,647,436	291,567	90.5
13: Fed Stimulus - Fiscal Stab							
13000: ESSER III	0	0	0	0	252,665	(252,665)	100.0
Total 13: Fed Stimulus - Fiscal Stab	0	0	0	0	252,665	(252,665)	100.0
21: Special Education, State							
21000: Special Education - State	25,562,705	25,557,867	1,774,165	15,972,568	5,871,256	3,714,043	85.5
21011: Special Education Enrichment	2,100,000	2,104,838	317,203	2,419,924	2,091,894	(2,406,980)	214.4
21021: Spec Ed Enrichment-Director A	0	0	3,974	58,595	41,287	(99,883)	100.0
21031: Spec Ed Enrichment-Director B	0	0	1,134	61,314	2,069	(63,384)	100.0
21510: SPED - PreSchool	3,569,864	3,569,864	274,916	2,452,132	758,248	359,484	89.9
21600: Special Ed State - Elem. Ed.	14,395,266	14,395,266	1,231,080	10,859,483	3,422,295	113,488	99.2
21660: SPED State Safety Net Elem Ed	97,760	97,760	12,113	82,914	26,779	(11,933)	112.2
21700: Special Ed State - Sec. Ed.	7,674,831	7,674,831	716,541	6,312,172	1,959,875	(597,217)	107.8
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	68,968	523,360	162,751	(305,427)	180.2
21800: Special Ed State - CBT	808,756	808,756	67,860	570,578	188,048	50,130	93.8
Total 21: Special Education, State	54,597,866	54,597,866	4,467,955	39,313,041	14,524,504	760,321	98.6
22: SPED Infants & Tod - State							
22000: SPED Infants & Toddlers-State	0	0	0	452	0	(452)	100.0
Total 22: SPED Infants & Tod - State	0	0	0	452	0	(452)	100.0
24: Special Education, Federal							
24501: SPED IDEAB Flow Thru 10-11	2,515	0	0	0	0	0	100.0
24511: SPED IDEAB Preschool 20-21	215,740	215,740	12,659	115,477	39,054	61,209	71.6
24661: SPED Safety Net - Elem. Ed.	129,849	129,849	16,543	145,055	45,940	(61,147)	147.1
24701: SPED IDEAB Flow Thru - Sec Ed	6,331,637	6,334,153	483,971	4,227,352	1,336,559	770,242	87.8
24761: SPED Safety Net - Secondary Ed	87,085	87,085	9,772	96,784	22,748	(32,447)	137.3
24861: SPED Safety Net - CBT	38,734	38,734	12,466	115,522	33,040	(109,828)	383.5
Total 24: Special Education, Federal	6,805,560	6,805,561	535,411	4,700,191	1,477,342	628,029	90.8
31: Career & Tech Ed, State							
31000: CTE Technical Support	109,319	109,319	8,522	78,024	24,628	6,667	93.9
31011: CTE Support - Enrichment	38,095	38,095	0	0	0	38,095	0.0
31200: CTE JROTC	553,745	553,745	56,957	454,277	141,416	(41,948)	107.6
31510: CTE Administration	3,365,946	3,608,579	147,117	1,424,781	498,897	1,684,900	53.3

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<u>Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Current Month</u>	<u>Current Year Year to Date</u>	<u>Encumbrance</u>	<u>Unspent / Unencumbered</u>	<u>Percent Expended</u>
31: Career & Tech Ed, State							
31600: CTE Agriculture & Science	505,748	505,748	72,427	524,227	218,553	(237,033)	146.9
31605: CTE Lincoln Tree Farm Harvest	0	0	3,688	20,116	11,797	(31,913)	100.0
31610: CTE Business Education	1,346,242	1,346,242	120,692	1,087,564	342,885	(84,207)	106.3
31620: CTE Marketing Education	301,237	301,237	13,781	119,525	41,460	140,253	53.4
31630: CTE Diversified Occupations	821,871	821,871	62,569	548,068	168,260	105,543	87.2
31640: CTE Trade & Industry	1,943,856	1,943,856	167,831	1,532,014	479,447	(67,605)	103.5
31650: CTE Family & Consumer Science	1,250,481	1,250,481	97,195	863,369	265,552	121,560	90.3
31660: CTE Next Move	205,110	205,110	19,789	171,516	55,576	(21,982)	110.7
31670: CTE Technology	932,541	932,541	53,451	447,838	192,925	291,778	68.7
31680: CTE Health Occupations	666,060	666,060	60,956	621,491	171,232	(126,663)	119.0
31710: CTE Career Guidance	526,812	526,812	42,199	378,279	118,332	30,201	94.3
31880: CTE Partner School	1,651,396	1,845,565	143,126	1,276,542	412,422	156,602	91.5
31901: CTE Running Start	129,709	129,709	5,283	104,254	168,445	(142,990)	210.2
31902: CTE Open Doors	141,271	141,271	0	0	150,000	(8,729)	106.2
Total 31: Career & Tech Ed, State	14,489,439	14,926,241	1,075,581	9,651,885	3,461,827	1,812,529	87.9
34: Middle School CTE							
34500: CTE Middle School	2,963,585	3,139,684	217,941	1,912,469	619,265	607,950	80.6
Total 34: Middle School CTE	2,963,585	3,139,684	217,941	1,912,469	619,265	607,950	80.6
38: Career & Tech Ed, Federal							
38501: CTE Perkins Grant 20-21	244,795	261,258	390	62,182	50	199,026	23.8
38509: CTE Perkins Grant 18-19	0	0	0	0	615	(615)	100.0
38531: CTE Non-Traditional Fields	0	2,409	0	0	0	2,409	0.0
Total 38: Career & Tech Ed, Federal	244,795	263,667	390	62,182	665	200,820	23.8
51: Disadvantaged, Federal							
51201: OSSI Targeted/Comprehensive 21	491,333	633,748	94,651	354,218	172,670	106,860	83.1
51500: T1-A Disadvantaged 19-20	0	0	0	8,669	0	(8,669)	100.0
51501: T1-A Disadvantaged 20-21	9,319,462	9,735,229	720,937	5,934,413	2,521,694	1,279,122	86.9
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	3,191	42,981	9,668	(2,762)	105.5
51601: T1-D Neglect & Delinqnt 20-21	91,085	95,195	7,336	66,217	20,984	7,994	91.6
Total 51: Disadvantaged, Federal	9,958,643	10,522,830	826,114	6,406,499	2,725,016	1,391,314	86.8
52: School Improvement, Federa							
52420: Title IV - Part A	0	0	0	21,118	0	(21,118)	100.0
52421: Title IV - Part A	682,564	728,135	49,765	491,884	218,350	17,901	97.5

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<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>
52: School Improvement, Federa							
52471: T2-A Teacher Quality 20-21	1,027,707	1,022,103	97,270	827,648	272,946	(78,491)	107.7
Total 52: School Improvement, Federa	1,710,271	1,750,238	147,035	1,340,650	491,296	(81,708)	104.7
55: Learning Assistance Prog,							
55500: Learning Assistance Program	9,428,335	10,364,879	695,616	6,551,605	2,035,240	1,778,034	82.8
55501: Learning Assistance Co-Teach	1,312,491	1,312,491	96,861	860,340	279,271	172,880	86.8
55520: LAP High Poverty	4,466,247	4,999,477	476,955	2,495,051	954,719	1,549,707	69.0
55521: LAP High Poverty Co-Teach	769,184	769,184	48,903	442,451	140,219	186,514	75.8
Total 55: Learning Assistance Prog,	15,976,257	17,446,031	1,318,334	10,349,448	3,409,449	3,687,134	78.9
56: State Institutions, Ctrs &							
56510: Remann Hall	402,021	402,021	30,240	260,301	85,841	55,879	86.1
Total 56: State Institutions, Ctrs &	402,021	402,021	30,240	260,301	85,841	55,879	86.1
57: NegleCTEd & Delinquent							
57511: T1-D Neglect/Delinquent 20-21	154,096	165,723	12,030	106,771	33,965	24,987	84.9
Total 57: NegleCTEd & Delinquent	154,096	165,723	12,030	106,771	33,965	24,987	84.9
58: Special & Pilot Programs							
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	5,069	26,876	15,872	21,144	66.9
58221: IB Test Fee Program	0	17,255	0	17,255	0	0	100.0
58251: Computer Science and Education	0	4,673	1,159	4,667	0	6	99.9
58261: WaKIDS Training	0	13,920	0	13,787	0	133	99.0
58281: High Demand Career & Tech Ed.	0	19,000	0	2,850	13,483	2,667	86.0
58310: Beg Ed Support Team 19-20	0	0	(198)	(198)	0	198	100.0
58311: Beg Ed Support Team 20-21	93,458	202,653	69,884	162,696	77,138	(37,181)	118.3
58350: K-12 Dual Language Grant Progr	0	0	0	938	0	(938)	100.0
58351: New Dual Language Program	0	28,038	1,693	11,922	1,607	14,509	48.3
58370: Open Educational Resource Proj	0	11,683	0	129	0	11,554	1.1
58381: Integrat. Tiered Suicide Prev.	0	14,019	8,701	8,701	6,900	(1,582)	111.3
58391: Bilingual Educator Book Init.	0	20,000	0	0	19,998	2	100.0
58591: Maritime Program - CORE PLUS	0	35,515	0	4,399	33,699	(2,583)	107.3
58651: Admin Intern Program 20-21	0	12,840	210	210	4,203	8,427	34.4
58661: Recruiting Wash Teachers 20-21	0	21,500	6,747	10,984	2,633	7,883	63.3
58671: WA 1st Robotics Competition 21	0	10,500	0	0	3,300	7,200	31.4
58691: WA FIRST- FIRST Tech Challenge	0	9,346	728	2,740	1,761	4,845	48.2

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<u>Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Current Month</u>	<u>Current Year Year to Date</u>	<u>Encumbrance</u>	<u>Unspent / Unencumbered</u>	<u>Percent Expended</u>
58: Special & Pilot Programs							
58731: OSSI District Grant	245,917	299,066	27,055	240,896	73,126	(14,956)	105.0
58751: OSSI Targeted 3+ Schools	0	280,378	45,644	137,655	76,861	65,862	76.5
58770: TPEP Teacher Training 19-20	0	0	0	0	198	(198)	100.0
58771: TPEP Teacher Training 20-21	93,458	117,159	26,379	64,915	18,523	33,721	71.2
58900: Para Educator Cert. Program	0	34,936	93	896	0	34,040	2.6
Total 58: Special & Pilot Programs	3,140,203	3,950,903	193,165	712,317	349,303	2,889,283	26.9
61: Head Start, Federal							
61510: Head Start Regular 19-20	0	1,763,107	(1,123)	1,068,431	0	694,676	60.6
61511: Head Start Regular 20-21	5,806,722	4,997,970	443,051	2,977,519	1,429,659	590,792	88.2
61520: Head Start Training 19-20	0	50,654	0	0	0	50,654	0.0
61521: Head Start Training 20-21	66,130	156,416	2,025	18,180	14,612	123,624	21.0
61530: Head Start COVID 19	0	141,025	0	141,025	0	0	100.0
61531: Head Start COVID 19 20-21	0	719,376	0	0	6,016	713,360	0.8
Total 61: Head Start, Federal	5,872,852	7,828,548	443,953	4,205,156	1,450,287	2,173,105	72.2
64: Limited English Proficienc							
64501: Limited English 20-21	420,759	524,160	25,892	238,022	76,318	209,820	60.0
Total 64: Limited English Proficienc	420,759	524,160	25,892	238,022	76,318	209,820	60.0
65: Transitional Bilingual, St							
01065: BE Trans Bilingual Enrichment	34,939	34,939	0	0	0	34,939	0.0
65000: Transitional Bilingual	4,737,074	4,737,074	331,847	3,062,761	945,029	729,284	84.6
Total 65: Transitional Bilingual, St	4,772,013	4,772,013	331,847	3,062,761	945,029	764,223	84.0
68: Indian Education, Federal							
68011: Indian Education Enrichment	153,318	153,318	12,758	103,552	32,193	17,573	88.5
68501: Indian Education 20-21	188,518	174,180	15,679	150,003	46,582	(22,405)	112.9
Total 68: Indian Education, Federal	341,836	327,498	28,437	253,555	78,774	(4,832)	101.5
69: Other Compensatory Program							
69200: District Conferences	0	14,535	0	0	0	14,535	0.0
Total 69: Other Compensatory Program	0	14,535	0	0	0	14,535	0.0
73: Summer School							
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
Total 73: Summer School	11,295	11,116	0	121	0	10,995	1.1
74: Highly Capable, State							
74000: Highly Capable	762,358	762,358	24,854	540,423	211,568	10,367	98.6

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Total 74: Highly Capable, State	762,358	762,358	24,854	540,423	211,568	10,367	98.6
79: Other Instructional Pgms							
79000: Other Instructional Programs	16,580,554	8,900,098	0	0	0	8,900,098	0.0
79010: Tuition Based Preschool	0	0	0	232	0	(232)	100.0
79039: Dream Factory Learning Center	0	3,883	0	0	0	3,883	0.0
79128: Whole Kids Foundation	0	162	0	0	0	162	0.0
79181: Wallace Foundation 20-21	800,000	721,927	39,757	379,526	194,039	148,362	79.4
79201: JROTC - Army 20-21	215,672	215,672	20,021	173,250	55,401	(12,979)	106.0
79240: Kaiser Wellbeing	0	8,942	860	860	230	7,852	12.2
79259: Rockefeller Philanthropy Advis	0	3,121	0	109	899	2,112	32.3
79261: JROTC - Navy 20-21	83,685	83,685	8,683	65,266	20,599	(2,180)	102.6
79270: JROTC - Navy Start Up	0	2,059	79	79	0	1,980	3.8
79290: JROTC - Navy Orientation 19-20	0	0	997	997	(997)	0	100.0
79291: JROTC - Navy Orientation 10-11	0	0	0	0	997	(997)	100.0
79310: SPED Community Preschool	0	0	0	(6)	0	6	100.0
79330: City of Tacoma Mini Grants 20	0	6,070	0	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	25,007	1,928	11,504	1,171	12,332	50.7
79370: Stuart Foundation Grant 19-20	100,000	118,800	0	118,800	0	0	100.0
79381: ECEAP USDA Meals/Snacks 20-21	22,338	0	0	0	0	0	100.0
79391: City of Tacoma - CBT 21-22	0	350,320	0	0	0	350,320	0.0
79399: City of Tacoma - CBT	0	284,645	11,546	79,796	50,563	154,286	45.8
79401: City of Tacoma-Rest.Justice 22	0	118,750	0	0	0	118,750	0.0
79409: City of Tacoma-Restor. Justice	0	163,530	0	22,850	3,000	137,680	15.8
79411: City of Tacoma - SSGRIN 21-22	0	277,244	0	0	0	277,244	0.0
79419: City of Tacoma - SSGRIN	0	136,281	25,000	75,036	25,000	36,245	73.4
79420: Old Town Music Society Fund K8	0	15,468	0	0	0	15,468	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	8,282	70,246	22,067	(5,593)	106.4
79531: JROTC - Marines 20-21	103,016	103,016	9,788	83,137	26,855	(6,977)	106.8
79560: Old Town Music Society Fund HS	0	7,732	0	0	0	7,732	0.0
79580: Curriculum Fundraising	0	445,843	9,680	42,778	6,256	396,809	11.0
79585: International Exchange Program	117,779	117,779	9,710	88,872	28,190	716	99.4
79591: Read To Me Enrichment	42,247	42,247	0	0	0	42,247	0.0

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79: Other Instructional Pgms							
79679: College Spark Washington Yr 2	0	24,126	0	5,000	0	19,126	20.7
79693: Lincoln Ctr Gates Grant	0	13,655	0	101	1,835	11,720	14.2
79733: Lincoln Ctr Extended Day Supp.	0	6,704	0	0	396	6,308	5.9
79754: Greater Tacoma Community Fdtn	0	26,428	1,332	7,605	1,453	17,370	34.3
79755: Foundation for Tacoma Students	0	35,439	1,633	4,810	2,756	27,873	21.3
79850: Arts Collaboration	31,425	31,425	0	8,648	0	22,777	27.5
79899: Partners in Science Suppl Prog	0	4,083	0	4,083	0	0	100.0
79900: Misc Targeted Grants	0	149,958	0	0	44,432	105,526	29.6
79959: Art for the Sake of Art 18-19	0	101	0	0	0	101	0.0
79978: The Hartford Commitment	0	10,000	0	0	0	10,000	0.0
79989: College in the High School-TCC	0	12,127	0	0	12,127	0	100.0
Total 79: Other Instructional Pgms	18,183,436	12,570,315	149,297	1,245,468	497,270	10,827,578	13.9
88: Child Care							
88010: Tuition Based Preschool	612,000	612,000	40,963	331,285	113,710	167,005	72.7
88101: Early Childhood Ed 20-21	1,455,640	1,458,301	138,668	1,151,615	332,853	(26,167)	101.8
88211: Transportation PreSchool	30,000	30,000	0	0	0	30,000	0.0
88310: SPED Community Preschool	2,515,313	2,515,313	191,246	1,715,817	556,341	243,155	90.3
88411: ECEAP Summer Program 2020	0	93,844	0	35,769	0	58,075	38.1
Total 88: Child Care	4,612,953	4,709,458	370,877	3,234,486	1,002,905	472,067	90.0
89: Community Services							
89010: Facility Use	177,250	177,250	139	2,352	163	174,735	1.4
89020: Facility Use - Fields	7,350	7,350	1,940	2,573	3,364	1,412	80.8
89030: Facility Use - Swim Pools	7,100	7,100	0	0	0	7,100	0.0
89040: Facility Use - Stadiums	31,000	31,000	488	488	369	30,143	2.8
89050: Facility Use - Theaters	157,000	157,000	198	198	992	155,809	0.8
89060: Facility Use - Other	42,000	42,000	0	9,698	0	32,302	23.1
89150: Summer Nutrition Svcs	117,000	117,000	0	0	0	117,000	0.0
89160: Community Partnerships	408,854	408,854	26,934	254,578	84,771	69,505	83.0
Total 89: Community Services	947,554	947,554	29,699	269,888	89,660	588,006	37.9
97: District-Wide Support							
97000: District-Wide Support	34,062,503	34,482,487	2,599,872	29,856,484	9,106,104	(4,480,101)	113.0
97011: District-Wide Support Enrichme	25,143,078	25,236,955	1,647,097	14,886,792	4,612,078	5,738,085	77.3
97090: DWS Tech General Admin	3,000,000	3,000,000	10,379	2,680,053	367,679	(47,732)	101.6
97093: DWS Tech Util/Net	161,138	161,138	13,286	124,822	157,308	(120,992)	175.1

Run Date: July 14, 2021
 Run Time: 9:11 am
 Report ID:TS152.v3

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
 General Fund As Of: **May 31, 2021**

<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>
97: District-Wide Support							
97580: DWS Security	1,425,624	1,426,624	104,324	875,250	349,632	201,742	85.9
Total 97: District-Wide Support	63,792,343	64,307,204	4,374,958	48,423,401	14,592,801	1,291,002	98.0
98: Nutrition Svcs							
98000: Nutrition Services	11,827,416	11,828,492	1,195,932	10,047,889	3,492,056	(1,711,452)	114.5
98011: Nutrition Services Enrichment	721,781	721,781	13,531	155,723	38,236	527,822	26.9
98030: Nutrition Svcs - Summer	62	62	8,698	7,832	415,493	(423,263)	682,782.3
98301: Nutrition Services - MTG	0	46,500	0	23,969	0	22,531	51.5
98401: Nutrition Serv -Meals for Kids	0	34,885	0	0	33,462	1,423	95.9
Total 98: Nutrition Svcs	12,549,259	12,631,720	1,218,161	10,235,413	3,979,247	(1,582,940)	112.5
99: Pupil Transportation							
99000: Pupil Transportation	15,057,337	15,097,470	1,355,901	7,184,319	6,340,425	1,572,726	89.6
99011: Pupil Transportation Enrichmen	508,262	508,262	0	0	0	508,262	0.0
99110: Transportation - Ex Curr	330,000	330,000	27,702	75,245	404,755	(150,000)	145.5
99120: Transportation - Field Trips	(946,643)	(946,596)	(32,813)	(131,736)	(7,165)	(807,695)	14.7
Total 99: Pupil Transportation	14,948,956	14,989,136	1,350,791	7,127,828	6,738,015	1,123,293	92.5
District Total	502,829,456	502,829,456	38,279,570	339,107,550	119,113,518	44,608,388	91.1

ASSOCIATED STUDENT BODY FUND

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

Run Date: July 14, 2021
 Run Time: 9:12 am
 Report ID: TS161.v6

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
 Associated Student Body Fund As Of: **May 31, 2021**



	Current Year <u>Adopted</u> <u>Budget</u>	Current Year Year to Date <u>Actual</u>	Under Budget <u>(Over)</u>	% Current Year_ <u>Budget</u>	% Prior Year_ <u>Budget</u>
Resources Available					
Restricted Fund Balance					
819: Restricted to Fund Purposes	1,891,271	1,980,522	89,251	104.7	51.1
Total Restricted Fund Balance	1,891,271	1,980,522	89,251	104.7	51.1
Nonspendable and Assigned Fund Balance					
Total Nonspendable and Assigned Fund Balance	0	0	0	100.0	100.0
Total Beginning Fund Balance	1,891,271	1,980,522	89,251	104.7	51.1
Revenue					
1 - General Student Body	932,533	40,914	(891,619)	4.4	34.0
2 - Athletics	349,800	9,895	(339,905)	2.8	61.5
3 - Classes	417,250	10,380	(406,870)	2.5	22.1
4 - Clubs	1,774,687	43,445	(1,731,242)	2.4	16.3
6 - Private Money	45,280	20,981	(24,299)	46.3	3.8
Total Revenue	3,519,550	125,615	(3,393,935)	3.6	25.4
Total Resources Available	5,410,821	2,106,137	(3,304,684)	38.9	37.4
Uses of Resources					
Expenditures					
1 - General Student Body	778,159	76,946	701,213	9.9	29.8
2 - Athletics	473,250	15,836	457,414	3.3	51.9
3 - Classes	346,613	26,038	320,575	7.5	20.6
4 - Clubs	1,754,086	58,970	1,695,116	3.4	17.3
6 - Private Money	63,269	17,735	45,534	28.0	3.8
Total Expenditures	3,415,377	195,525	3,219,852	5.7	24.1
Total Uses of Resources	3,415,377	195,525	3,219,852	5.7	24.1
Ending Fund Balance	1,995,444	1,910,613	(84,831)	95.7	51.0

Run Date: July 14, 2021

Run Time: 9:13 am

Report ID: TS157.v5

TACOMA SCHOOL DISTRICT NO. 10
ASB Statement Of Revenue and Expenditure by BRC
Associated Student Body Fund May 31, 2021

<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	(375)	0	3,415,377	1,155	0	1,155
101 Arlington	3,360	4	0	0	3,364	0	3,364
103 Birney	9,083	9	0	0	9,093	0	9,093
104 Blix	1,268	1	0	0	1,269	0	1,269
105 Boze	10,717	232	0	0	10,949	0	10,949
107 Browns Pt	14,669	15	0	0	14,684	0	14,684
109 Bryant	13,153	14	360	0	12,806	0	12,806
110 Crescent Hts	1,093	1	0	0	1,094	0	1,094
113 DeLong	9,427	10	0	0	9,437	0	9,437
115 Downing	8,183	(783)	(632)	0	8,032	0	8,032
117 Edison	4,439	5	0	0	4,443	0	4,443
119 Fawcett	9,710	3,496	4,857	0	8,349	0	8,349
121 Fern Hill	299	0	0	0	299	0	299
123 Franklin	1,945	727	0	0	2,672	0	2,672
125 Geiger	9,292	1,991	1,954	0	9,329	0	9,329
133 Jefferson	3,117	45	0	0	3,161	0	3,161
135 Larchmont	3,605	84	0	0	3,690	0	3,690
137 Lister	5,648	1,389	1,260	0	5,777	0	5,777
139 Lowell	4,282	4	0	0	4,287	0	4,287
143 Lyon	5,402	1,033	2,113	0	4,322	0	4,322
147 Manitou Pk	7,213	8	0	0	7,220	0	7,220
149 Mann	595	1	0	0	595	0	595
151 McCarver	3,577	4	0	0	3,581	0	3,581
157 NE Tacoma	7,356	7	952	0	6,411	0	6,411
163 Pt Defiance	2,174	2	0	0	2,176	0	2,176
165 Reed	5,446	6	0	0	5,452	0	5,452
169 Roosevelt	5,108	10	0	0	5,117	0	5,117
175 Sheridan	1,118	203	0	0	1,320	0	1,320
177 Sherman	5,449	1,556	774	0	6,231	0	6,231
179 Stanley	1,241	1	0	0	1,242	0	1,242
181 Skyline	6,709	(120)	0	0	6,589	0	6,589
183 Wainwright	19,748	21	0	0	19,768	0	19,768
185 Washington	4,168	215	0	0	4,383	0	4,383
187 Whitman	4,479	5	0	0	4,484	0	4,484
189 Whittier	2,098	2	0	0	2,100	0	2,100
200 Giaudrone	41,584	1,369	3,429	0	39,525	0	39,525
202 Baker	136,436	1,036	1,442	0	136,030	0	136,030

Run Date: July 14, 2021

Run Time: 9:13 am

Report ID: TS157.v5

TACOMA SCHOOL DISTRICT NO. 10
ASB Statement Of Revenue and Expenditure by BRC
Associated Student Body Fund May 31, 2021

<u>BRC</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Adopted Budget Expenditures</u>	<u>Fund Balance w/o Imprest Funds</u>	<u>Imprest Funds</u>	<u>Fund Balance</u>
206 Gray	57,100	1,527	0	0	58,627	0	58,627
208 Hunt	17,190	18	0	0	17,208	0	17,208
210 Jason Lee	33,460	5	4,660	0	28,805	0	28,805
212 Mason	40,382	42	686	0	39,737	0	39,737
216 Meeker	69,006	5,966	2,154	0	72,818	0	72,818
218 Stewart	55,313	1,284	745	0	55,852	0	55,852
220 Truman	116,509	1,469	3,508	0	114,469	0	114,469
221 First Creek	31,318	1,693	1,649	0	31,362	0	31,362
224 Foss	97,674	13,121	16,460	0	94,335	0	94,335
226 Lincoln	217,717	16,374	27,556	0	206,535	0	206,535
228 Mt Tahoma	202,758	13,591	39,076	0	177,273	0	177,273
230 Stadium	196,172	46,975	29,884	0	213,264	0	213,264
232 Wilson	372,546	4,817	45,265	0	332,098	0	332,098
234 Oakland	5,011	779	2,104	0	3,686	0	3,686
235 IDEA School	4,307	(18)	0	0	4,290	0	4,290
237 SOTA	41,794	3,188	2,630	0	42,352	0	42,352
239 Science & Math Institute	45,251	1,983	2,637	0	44,596	0	44,596
246 Remann Hall	1,967	472	0	0	2,439	0	2,439
607 Career & Technical Education	29,784	31	0	0	29,814	0	29,814
617 ASB Athletics & Activities	0	0	0	0	0	0	0
734 Young Ambassadors	20,246	71	0	0	20,317	0	20,317
<u>District Total</u>	<u>2,030,224</u>	<u>125,615</u>	<u>195,525</u>	<u>3,415,377</u>	<u>1,960,315</u>	<u>0</u>	<u>1,960,315</u>

DEBT SERVICE FUND

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

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

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:

Third Quarter Financial Report 2020-21
 June 25, 2021
 Section V - Page 2

Debt Service Fund - Schedule of Long-Term Debt					
For the Quarter Ended May 31, 2021					
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	\$ -	\$ 1,635,000	\$ 44,410,000	\$ 9,410,000
2014 UTGO	6,240,000	-	-	6,240,000	-
2015 Refunding of 2005 UTGO	97,670,000	-	23,230,000	74,440,000	4,635,000
2020 UTGO	366,010,000	-	-	366,010,000	5,515,000
2020-B UTGO	249,280,000	-	-	249,280,000	-
2020-C UTGO	235,000,000	-	-	235,000,000	16,460,000
Total Bonds Payable	<u>\$1,000,245,000</u>	<u>\$ -</u>	<u>\$ 24,865,000</u>	<u>\$ 975,380,000</u>	<u>\$ 36,020,000</u>

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

Run Date: July 14, 2021

Run Time: 9:14 am

Report ID: TS160.v5

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
Debt Service Fund As Of: May 31, 2021

	<u>Current Year Adopted Budget</u>	<u>Current Year Year to Date Actual</u>	<u>Under Budget (Over)</u>	<u>% Current Year Budget</u>	<u>% Prior Year Budget</u>
Resources Available					
Restricted FB					
830: Restricted for Debt Service	10,276,100	13,757,546	3,481,446	133.9	100.0
Total Restricted FB	10,276,100	13,757,546	3,481,446	133.9	100.0
Total Beginning Fund Balance	10,276,100	13,757,546	3,481,446	133.9	100.0
Revenue					
1 - Local Taxes	60,000,000	58,634,361	(1,365,639)	97.7	91.4
2 - Local Non-Tax	176,400	15,692	(160,708)	8.9	52.4
9 - Other Financing Sources	0	14,689	14,689	100.0	100.0
Total Revenue	60,176,400	58,664,742	(1,511,658)	97.5	91.2
Total Resources Available	70,452,500	72,422,288	1,969,788	102.8	92.7
Uses of Resources					
Expenditures					
728: Principal Payments	27,425,000	24,865,000	2,560,000	90.7	62.6
730: Interest Payments	33,454,200	6,013,221	27,440,979	18.0	51.1
790: Contractual Services - Other	0	900	(900)	100.0	100.0
Total Expenditures	60,879,200	30,879,121	30,000,079	50.7	55.6
Total Uses of Resources	60,879,200	30,879,121	30,000,079	50.7	55.6
Ending Fund Balance	9,573,300	41,543,167	31,969,867	433.9	286.3

Run Date: July 14, 2021
 Run Time: 9:15 am
 Report ID: TS156.v4

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account
DFG/LTDG Fund May 31, 2021



<u>State Account</u> <u>District Account</u>	<u>Prior Year Adopted Budget</u>	<u>Prior Year Year to Date Actual</u>	<u>Over Budget (Under)</u>	<u>% Received</u>	<u>Current Year Adopted Budget</u>	<u>Current Year Year to Date Actual</u>	<u>Over Budget (Under)</u>	<u>% Received</u>
1 - Local Taxes								
11000: Local Property Tax	58,825,000	53,749,847	(5,075,153)	91.4	60,000,000	58,634,361	(1,365,639)	97.7
1 - Local Taxes	58,825,000	53,749,847	(5,075,153)	91.4	60,000,000	58,634,361	(1,365,639)	97.7
2 - Local Non-Tax								
23000: Investment Earnings	239,000	125,286	(113,714)	52.4	176,400	15,692	(160,708)	8.9
2 - Local Non-Tax	239,000	125,286	(113,714)	52.4	176,400	15,692	(160,708)	8.9
9 - Other Financing Sources								
91000: Sale of Bonds	0	0	0	100.0	0	8,939	8,939	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
9 - Other Financing Sources	0	0	0	100.0	0	14,689	14,689	100.0
<u>District Total</u>	<u>59,064,000</u>	<u>53,875,133</u>	<u>(5,188,867)</u>	<u>91.2</u>	<u>60,176,400</u>	<u>58,664,742</u>	<u>(1,511,658)</u>	<u>97.5</u>

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 May 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. Construction on this school is expected to run from May 2021 to July 2022.

Small Capital Projects - Districtwide Safety and Health Upgrades:

- Foss High School facilities upgrade
- Nutrition Services
- 9th & Broadway
- Edison Elementary exterior
- Manitou Park Elementary exterior
- Madison Complex design & upgrade
- McCarver Elementary HVAC system
- Wilson High School name change to Silas High School
- Jason Lee Middle School name change to Hilltop Heritage Middle School
- Synthetic fields
- Gault Middle School demolition
- Nutrition Services hood replacements
- Lister Elementary entry
- Lincoln High School retaining wall
- Pools
- Safety & security
- Roofs
- Swing school - McKinley Elementary School
- Playgrounds

In addition to the above projects, the district is working on projects that will be fully or partially funded through grants such as:

- Jason Lee Middle School solar panels
- Green school yards

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

Run Date: July 14, 2021
 Run Time: 9:16 am
 Report ID: TS159.v7

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
Capital Projects Fund As Of: May 31, 2021



	<u>Current Year Adopted Budget</u>	<u>Current Year Year to Date Actual</u>	<u>Under Budget (Over)</u>	<u>% Current Year Budget</u>	<u>% Prior Year Budget</u>
Resources Available					
Restricted Fund Balance					
861: Restricted from Bond Proceeds	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
Total Restricted Fund Balance	63,727,000	60,598,739	(3,128,261)	95.1	94.2
Assigned Fund Balance					
889: Assigned to Fund Purposes	3,765,000	3,261,836	(503,164)	86.6	100.0
Total Assigned Fund Balance	3,765,000	3,261,836	(503,164)	86.6	124.0
Total Beginning Fund Balance	67,492,000	63,860,575	(3,631,425)	94.6	94.7
Revenue					
1 - Local Taxes	424,000,000	23,468,917	(400,531,083)	5.5	91.6
2 - Local Non-Tax	1,735,000	566,655	(1,168,345)	32.7	88.2
4 - State - Special Purpose	0	317,228	317,228	100.0	100.0
9 - Other Financing Sources	500,000	536,829,866	536,329,866	107,366.0	0.0
Total Revenue	426,235,000	561,182,665	134,947,665	131.7	89.7
Total Resources Available	493,727,000	625,043,241	131,316,241	126.6	94.0
Uses of Resources					
Expenditures					
12 - Site Improvements	75,000	385,350	(310,350)	513.8	60.2
21 - New Buildings	75,770,000	45,528,523	30,241,477	60.1	59.3
22 - Remodeled Buildings	16,386,000	2,527,916	13,858,084	15.4	12.1
31 - Initial Equipment	36,905,000	8,901,601	28,003,399	24.1	23.5
35 - Instructional Technology	0	14,025,006	(14,025,006)	100.0	100.0
51 - Sale of Real Estate	0	41,898	(41,898)	100.0	100.0
52 - MODIFY REPORT FOR DESC	10,000	1,405	8,595	14.0	100.0
61 - Bond/Levy Issuance-Election	400,000	1,829,866	(1,429,866)	457.5	100.0
Total Expenditures	129,546,000	73,241,565	56,304,435	56.5	46.4
Total Uses of Resources	129,546,000	73,241,565	56,304,435	56.5	46.4
Ending Fund Balance	364,181,000	551,801,676	187,620,676	151.5	231.4

Run Date: July 14, 2021
 Run Time: 9:16 am
 Report ID: TS159.v7

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
Capital Projects Fund As Of: May 31, 2021



	Current Year Adopted Budget	Current Year Year to Date Actual	Under Budget (Over)	% Current Year Budget	% Prior Year Budget
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
Total Restricted Fund Balance	63,727,000	60,598,739	(3,128,261)	95.1	94.2
889: Assigned to Fund Purposes	3,765,000	491,202,936	487,437,936	3,046.6	100.0
Total Assigned Fund Balance	3,765,000	491,202,936	487,437,936	13,046.6	(1,261.1)
Total Ending Fund Balance	67,492,000	551,801,676	484,309,676	817.6	70.2

Run Date: July 14, 2021
 Run Time: 9:16 am
 Report ID: TS156.v4

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account
Capital Projects Fund May 31, 2021



<u>State Account</u> <u>District Account</u>	<u>Prior Year Adopted Budget</u>	<u>Prior Year Year to Date Actual</u>	<u>Over Budget (Under)</u>	<u>% Received</u>	<u>Current Year Adopted Budget</u>	<u>Current Year Year to Date Actual</u>	<u>Over Budget (Under)</u>	<u>% Received</u>
1 - Local Taxes								
11000: Local Property Tax	24,000,000	21,972,821	(2,027,179)	91.6	424,000,000	23,468,917	(400,531,083)	5.5
1 - Local Taxes	24,000,000	21,972,821	(2,027,179)	91.6	424,000,000	23,468,917	(400,531,083)	5.5
2 - Local Non-Tax								
23000: Investment Earnings	1,692,000	1,501,494	(190,506)	88.7	1,692,000	437,709	(1,254,291)	25.9
25000: Gifts, Grants, & Donations (Local)	0	0	0	100.0	0	15,000	15,000	100.0
27000: Rentals & Leases	43,000	29,170	(13,830)	67.8	43,000	12,397	(30,603)	28.8
29260: Other Commissions/Rebates	0	0	0	100.0	0	101,549	101,549	100.0
2 - Local Non-Tax	1,735,000	1,530,664	(204,336)	88.2	1,735,000	566,655	(1,168,345)	32.7
4 - State - Special Purpose								
41000: Special Purpose - Unassigned	0	0	0	100.0	0	0	0	100.0
41300: State Matching - Paid Direct to District	0	0	0	100.0	0	317,228	317,228	100.0
4 - State - Special Purpose	0	0	0	100.0	0	317,228	317,228	100.0
8 - Revenue from other Agencies								
81000: Governmental Entities	0	23,826	23,826	100.0	0	0	0	100.0
8 - Revenue from other Agencies	0	23,826	23,826	100.0	0	0	0	100.0
9 - Other Financing Sources								
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	52,549,866	52,549,866	100.0
92000: Sale of Real Property	500,000	0	(500,000)	0.0	500,000	0	(500,000)	0.0
9 - Other Financing Sources	500,000	0	(500,000)	0.0	500,000	536,829,866	536,329,866	107,366.0
<u>District Total</u>	26,235,000	23,527,311	(2,707,689)	89.7	426,235,000	561,182,665	134,947,665	131.7

TRANSPORTATION VEHICLE FUND

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

Currently, the district maintains a fleet of 77 yellow buses operating approximately 53 Special Education routes. In 2000, the district began a long-term bus replacement plan that is to be self-supporting through the use of state bus depreciation payments. In 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: July 14, 2021
 Run Time: 9:17 am
 Report ID: TS162.v4

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
 Transportation Vehicle Fund As Of: **May 31, 2021**

	<u>Current Year Adopted Budget</u>	<u>Current Year Year to Date Actual</u>	<u>Under Budget (Over)</u>	<u>% Current Year Budget</u>	<u>% Prior Year Budget</u>
Resources Available					
Committed and Assigned FB					
819: Restricted to Fund Purposes	2,586,800	2,661,285	74,485	102.9	130.7
Total Committed and Assigned FB	2,586,800	2,661,285	74,485	102.9	130.7
Total Beginning Fund Balance	2,586,800	2,661,285	74,485	102.9	130.7
Revenue					
2 - Local Non-Tax	30,000	2,615	(27,385)	8.7	317.0
4 - State - Special Purpose	510,550	0	(510,550)	0.0	0.0
9 - Other Financing Sources	0	12,500	12,500	100.0	100.0
Total Revenue	540,550	15,115	(525,435)	2.8	5.5
Total Resources Available	3,127,350	2,676,400	(450,950)	85.6	104.3
Uses of Resources					
Expenditures					
910: Barcoded Equipment	780,000	0	780,000	0.0	0.0
941: Non-Barcoded Equipment	0	447,822	(447,822)	100.0	100.0
Total Expenditures	780,000	447,822	332,178	57.4	40.2
Total Uses of Resources	780,000	447,822	332,178	57.4	40.2
Ending Fund Balance	2,347,350	2,228,578	(118,772)	94.9	130.2

Run Date: July 14, 2021
 Run Time: 9:18 am
 Report ID: TS156.v4

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account
Transportation Vehicle Fund May 31, 2021



<u>State Account</u> <u>District Account</u>	<u>Prior Year Adopted Budget</u>	<u>Prior Year Year to Date Actual</u>	<u>Over Budget (Under)</u>	<u>% Received</u>	<u>Current Year Adopted Budget</u>	<u>Current Year Year to Date Actual</u>	<u>Over Budget (Under)</u>	<u>% Received</u>
2 - Local Non-Tax								
23000: Investment Earnings	10,000	31,696	21,696	317.0	30,000	2,615	(27,385)	8.7
2 - Local Non-Tax	10,000	31,696	21,696	317.0	30,000	2,615	(27,385)	8.7
4 - State - Special Purpose								
44990: Transportation - Depreciation	562,000	0	(562,000)	0.0	510,550	0	(510,550)	0.0
4 - State - Special Purpose	562,000	0	(562,000)	0.0	510,550	0	(510,550)	0.0
9 - Other Financing Sources								
93000: Sale of Equipment	0	0	0	100.0	0	12,500	12,500	100.0
9 - Other Financing Sources	0	0	0	100.0	0	12,500	12,500	100.0
<u>District Total</u>	572,000	31,696	(540,304)	5.5	540,550	15,115	(525,435)	2.8

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	\$ 62,924,194	17.51%	\$ 71,279,659	21.02%	\$ 8,355,465
Local Non-Tax	7,581,616	2.11%	1,031,975	0.30%	(6,549,641)
State, General Purpose	194,933,917	54.26%	183,426,635	54.08%	(11,507,282)
State, Special Purpose	62,090,620	17.28%	52,543,714	15.49%	(9,546,906)
Federal, General Purpose	351,130	0.10%	716,497	0.21%	365,367
Federal, Special Purpose	25,953,431	7.22%	27,078,409	7.98%	1,124,978
Revenue - Other District	1,416,385	0.39%	1,569,494	0.46%	153,109
Revenue - Other Agencies	1,783,467	0.50%	1,292,446	0.38%	(491,021)
Revenue - Other Financing	2,250,000	0.63%	236,795	0.07%	(2,013,205)
Total Revenue	\$ 359,284,760	100.00%	\$ 339,175,623	100.00%	\$ (20,109,137)

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	\$ 167,009,610	45.43%	\$ 164,490,516	48.51%	\$ 2,519,094
Classified Salaries	55,225,891	15.02%	52,305,381	15.42%	2,920,510
Employee Benefits	83,715,998	22.77%	83,629,119	24.66%	86,879
Supplies and Materials	21,682,353	5.90%	10,151,472	2.99%	11,530,881
Contractual Services	38,724,214	10.53%	27,976,881	8.25%	10,747,333
Local Mileage & Travel	364,453	0.10%	70,681	0.02%	293,772
Capital Outlay	925,434	0.25%	483,500	0.14%	441,934
Total Expenditures	\$ 367,647,953	100.00%	\$ 339,107,550	100.00%	\$ 28,540,403

* Actual data through May 2021

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	437,645,143	476,302,967	(17,095,455)
Other Financing Sources	<u>3,000,000</u>	<u>3,206,407</u>	<u>3,236,795</u>	<u>236,795</u>
Total Resources Available	527,609,377	477,745,077	516,433,288	(11,176,089)
Expenditures	502,829,456	450,856,972	457,700,712	45,128,744
Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Use of Resources	502,829,456	450,856,972	457,700,712	45,128,744
Ending Fund Balance	<u>\$ 24,779,921</u>	<u>\$ 26,888,105</u>	<u>\$ 58,732,577</u>	<u>\$ 33,952,656</u>
Detail of Ending Fund Balance				
Nonspendable - Inventory & Prepaid Items	\$ 3,747,472	\$ 4,837,911	\$ 4,837,911	\$ 1,090,439
Committed to Debt & Fiscal Management	-	-	-	-
Committed to Encumbrances	213,631	1,104,130	1,104,130	890,499
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	197,840	218,832	218,832	20,992
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	331,889	5,198,019	-	(331,889)
Unassigned Fund Balance	18,578,476	(9,842,194)	28,055,069	9,476,593
Unassigned for Minimum FB Policy	<u>-</u>	<u>17,727,880</u>	<u>16,873,107</u>	<u>16,873,107</u>
Total Fund Balance	\$ 24,069,308	\$ 26,888,105	\$ 58,732,577	\$ 34,663,269
Method 2 projections are used for all tables and graphs in this report.				

GRANT ACTIVITY FOR 2020-21
As of May 2021

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								
SPED IDEAB Preschool	2451X	223,938		223,938	3,904			3,904	220,034
SPED Safety Net	2456X	255,668		255,668					255,668
CTE Perkins Grant	3850X	271,185		271,185	15,591	264,600		280,191	(9,006)
T1 SIG Cohort III 13-14	5140X								
T1-A Disadvantaged	5150X	10,105,168		10,105,168	403,413	4,984,868		5,388,281	4,716,887
Title X Part C Educ. For Homel	5153X								
Title 1-Part D-N&D Remann Hall	5160X	98,812		98,812	3,617	86,010		89,628	9,184
T2-A Teacher Quality	5247X					795		795	(795)
Learning Assistance Program	55500	11,148,977		11,148,977	378,796	8,599,122		8,977,917	2,171,060
Remann Hall	56510	420,916		420,916	10,584	347,063		357,647	63,269
T1-D Neglected & Delinquent	5751X								
Collection of Evidence	58020								
Certification Bonus	5807X	2,707,370		2,707,370		2,163,300		2,163,300	544,070
Admin Intern Program	5865X								
Recruiting WA Teachers	5866X								
Wa FIRST-1st Robotics Compet.	5867X					3,000		3,000	(3,000)
Wa FIRST-1st Tech Challenge	5869X								
Advanced Placement Computer Science	58728								
TPEP Teacher Training Funds	5877X								
Head Start Regular	6151X	7,350,506		7,350,506	535,005	4,269,254		4,804,259	2,546,247
Head Start Training	6152X	172,840		172,840	2,292	32,628		34,920	137,920
Limited English Proficiency	6450X	544,078		544,078	21,442			21,442	522,636
Transitional Bilingual	65000	5,447,635		5,447,635	670,097	4,027,491		4,697,587	750,048
Indian Education	6850X	180,799		180,799	6,797	190,695		197,492	(16,693)
Highly Capable	74000	876,712		876,712	109,607	855,907		965,514	(88,802)
Other Instructional Programs	79000	9,373,733		9,373,733					9,373,733
Early Childhood Ed	7910X								
Wallace Foundation	79188								
JROTC - Army	7920X	215,672		215,672		229,873		229,873	(14,201)
Refugee Impact	7922X								
JROTC - Navy	7926X	83,685		83,685		84,810		84,810	(1,125)
JROTC - Navy Start Up	79270	2,059		2,059		79		79	1,980
City of Tacoma Mini Grants	7933X	6,070		6,070		3,497		3,497	2,573
Gates AP/IB Support	79345	6,202		6,202					6,202
Stuart Foundation	79378								
JROTC - Air Force	7950X	86,720		86,720		92,688		92,688	(5,968)
JROTC - Marines	7953X	103,016		103,016		109,264		109,264	(6,248)
WaKIDS	7965X								
Lincoln Ctr Intelligence +Char	79693	14,167		14,167		197		197	13,970
Lincoln Center Extn Day Pgm	79733	6,704		6,704					
The Greater Tacoma Comm Found.	79754	26,428		26,428		8,903		8,903	17,525
The Greater Tacoma Comm Found.	79755	34,939		34,939		4,810		4,810	30,129
GRADS-Early Achievers Project	7979X								
Tacoma Whole Child Initiative	7981X								
Bridge to College Courses	79947								
GRAND TOTAL		49,763,999		49,763,999	2,161,146	26,358,852		28,519,998	21,237,297



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Translation notice box with headers for CAMBODIAN, LAOTIAN, SPANISH, KOREAN, RUSSIAN, and VIETNAMESE. Includes text in each language and a summary statement: 'Attached is an important document from your child's school. Please have this document translated for you. Thank you.'

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

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

- Civil Rights Coordinator: Lisa Nolan, lnolan@tacoma.k12.wa.us, 253-571-1252;
• Title IX Coordinator, Elementary: Christa Erolin, cerolin@tacoma.k12.wa.us, 253-571-1318;
• Title IX Coordinator, Secondary: Eric Hogan, ehogan1@tacoma.k12.wa.us, 253-571-1191;
• 504 Coordinator: Elementary, Elise Friedrich-Nielsen, efriedr@tacoma.k12.wa.us, 253-571-1096;
• 504 Coordinator: Secondary, Megan Nelson, mnelson@tacoma.k12.wa.us, 253-571-1003.

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

