

Date: August 30, 2021

To: Board of Directors

From: Rosalind Medina, Chief Financial Officer *Rosalind Medina*

Subject: July 2021 Unaudited Financial Report

This report provides a brief summary of the general fund financial operations through July 31, 2021. Enrollment information also includes the official state count through the month of July 2021 and the projected annual average full-time equivalent (FTE) students for the year.

**Table 1** displays a comparison of summary financial data through the period ending July 31 for fiscal years 2019-20 and 2020-21.

**Table 1**

General Fund Comparison for the fiscal period ended	July 31, 2020		July 31, 2021		Variance Higher/(lower)
Beginning Fund Balance	\$	39,945,306	\$	36,893,527	\$ (3,051,779)
Revenue		417,138,533		408,584,119	(8,554,414)
Other Financing Sources		160,105		260,491	100,386
<b>Total Resources Available</b>		<b>457,243,944</b>		<b>445,738,137</b>	<b>(11,505,807)</b>
Expenditures		434,702,482		422,210,624	(12,491,858)
Other Financing Uses		-		-	-
<b>Total Use of Resources</b>		<b>434,702,482</b>		<b>422,210,624</b>	<b>(12,491,858)</b>
Ending Fund Balance	\$	22,541,462	\$	23,527,513	\$ 986,050

## **REVENUES**

- General fund revenues and other financing sources as of July 31, 2021 were \$408,844,610. This was \$8,454,028 (-2.0%) less than this time last year.

### **Highlights:**

- **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 \$14,916,974 (+26.1%) 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 \$3,490,945 (-73.9%) compared to this time last year. This variance is the result of the following:

- \$1,537,154 decrease in Nutrition Service sales due to a change in the way meals are being distributed this year as a result of distance learning
- \$544,825 decrease in tuition-based programs such as the foreign exchange program and tuition-based preschool due to a decrease in participation/enrollment
- \$368,255 decrease in unassigned local support revenues
- \$253,502 decrease in funds generated from gifts, grants & donations
- \$235,183 decrease in investment earnings
- \$150,216 decrease in insurance recoveries
- \$118,742 decrease in revenue generated from the use of district facilities
- \$101,842 decrease in income from district rentals & leases
- 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 \$13,060,190 (-5.4%) compared to this time last year. This variance was the result of the following:

- Total apportionment revenue decreased \$12,486,292 from last year at this time due to a decrease in total student FTE
  - LEA decreased \$573,898
- **State special purpose** revenue consists of funding for the following programs: Special Education, Learning Assistance Program (LAP), Remann Hall, Transitional Bilingual, Child Nutrition Services, Student Transportation, Special & Pilot Programs, as well as various other small instructional programs.

Revenue in this category decreased \$8,313,337 (-10.9%) compared to this time last year. This variance was the result of the following:

- \$4,553,070 decrease in Transportation Operations revenue due to a decrease in rider revenue as a result of distance learning
- \$3,724,530 decrease in Special Education revenue due to a decrease of resident FTE from last year
- 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 \$442,304 (+137.6%) 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 consists of funding for the following programs: Special Education Federal Flow Through, Perkins Vocational Education, Title 1 – Disadvantaged, School Improvement, Head Start, Limited English Proficiency, Indian Education, federal reimbursement for student meals, as well as several other instructional programs. Revenues in this category are on a reimbursement basis. Therefore, the fluctuation in this category is often due to the timing of reporting expenditures and the processing of reimbursements by the funding agency. Program managers are given expenditure authority only for the approved amount of the grant awards; so variances should not have a negative impact on the district's basic education budget.

Revenue in this category increased \$1,187,819 (+3.7%) compared to this time last year. This variance was the result of the following:

- \$3,797,636 increase in targeted COVID-19 funding through ESSER (Elementary and Secondary School Emergency Relief) and CARES (Coronavirus Aid, Relief, and Economic Security Act)
- \$1,427,695 decrease in Title I funding
- \$744,948 decrease in USDA commodities
- \$731,218 decrease in supplemental Special Education funding
- \$529,856 increase in revenue collected for Nutrition Services meal reimbursements
- \$262,171 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 decreased \$379,556 (-19.6%) compared to this time last year. This variance was the result of the following:

- \$379,556 decrease 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 \$142,518 (+9.7%) compared to this time last year. This variance was the result of the following:

- \$117,004 increase in revenue for Early Childhood Education services
- 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 \$100,386 (+62.7%) compared to this time last year. This variance was the result of the following:

- \$100,386 increase from the sale of district equipment

Revenue from various sources and the increases or decreases from this time last year are shown in **Table 2**.

**Table 2**

<u>Revenue and Other Financing Sources Comparison by Year</u>					
<b>Revenue Source</b>	<b>Through July 2020</b>	<b>Percent of Total</b>	<b>Through July 2021</b>	<b>Percent of Total</b>	<b>Variance higher/(lower)</b>
Local Taxes	\$ 57,060,715	13.67%	\$ 71,977,689	17.61%	\$ 14,916,974
Local Non-Tax	4,726,332	1.13%	1,235,387	0.30%	(3,490,945)
State, General Purpose	243,354,269	58.32%	230,294,079	56.33%	(13,060,190)
State, Special Purpose	76,071,503	18.23%	67,758,166	16.57%	(8,313,337)
Federal, General Purpose	321,416	0.08%	763,720	0.19%	442,304
Federal, Special Purpose	32,208,994	7.72%	33,396,813	8.17%	1,187,819
Revenue - Other Districts	1,932,368	0.46%	1,552,812	0.38%	(379,556)
Revenue - Other Agencies	1,462,935	0.35%	1,605,453	0.39%	142,518
Revenue - Other Financing	160,105	0.04%	260,491	0.06%	100,386
<b>Total Revenue</b>	<b>\$ 417,298,638</b>	<b>100.00%</b>	<b>\$ 408,844,610</b>	<b>100.00%</b>	<b>\$ (8,454,028)</b>

**EXPENDITURES**

- General fund expenditures through July 31, 2021 were \$422,210,624; this was \$12,491,858 (-2.9%) less than this time last year.

**Highlights:**

- **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 \$6,212,019 (+3.1%) from this time last year. This variance was the result of the following:

- \$7,206,342 increase in regular salaries due to negotiated salary increases, including +3.1% increase for teachers
- \$1,049,495 decrease in certificated substitute pay
- \$580,986 increase in extra-work pay
- \$373,357 decrease in optional day compensation
- \$218,284 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 \$3,958,082 (-5.8%) from this time last year. This variance was the result of the following:

- \$2,316,975 decrease in regular salaries
  - \$593,434 decrease in extra-work pay
  - \$484,685 decrease in classified substitute pay
  - \$462,792 decrease in overtime pay
  - The remaining difference is due to smaller variances in several other programs
- **Employee benefits** consist of expenditures for the district's portion of employee benefits (e.g., retirement, social security, health insurance, etc.). This category increases or decreases in proportion to the number of staff, salaries and changes in benefit rates.

Expenditures in this category decreased \$2,949,893 (-2.8%) compared to this time last year. This variance is a result of the implementation of the Washington State School Employees Benefits Board and a change in the accrual accounting process for health care benefits.

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

Expenditures in this category decreased \$2,555,083 (-17.6%) compared to this time last year. This variance was the result of the following:

- \$1,227,122 decrease in textbooks & materials due to a new math curriculum adoption made in 2019-20
- \$931,316 increase in purchases made in response to COVID-19 and the shift to remote learning including laptop purchases for student distribution
- \$638,147 decrease in total district-wide food costs
- \$633,485 decrease in software purchases including a software component of the math curriculum adoption made last year
- \$619,212 decrease in non-capitalized equipment, including a large purchase of tech devices procured through the Career & Technical Education program last year
- \$168,421 decrease in fuel charges

- \$120,666 decrease in district-wide subscription charges
  - The remaining variance is due to smaller variances in several other programs
- **Contractual services** consist of expenditures for services rendered to the district under expressed or implied contracts, with the exception of travel.

Expenditures in this category decreased \$8,855,710 (-19.5%) compared to this time last year. This variance was the result of the following:

- \$6,338,852 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
  - \$2,306,633 increase in COVID-19 related contracts including alternative education services provided through online resources
  - \$4,560,874 decrease in general purchased services which includes various contracts across the district
  - \$673,373 increase in software licensing
  - \$532,552 decrease in district-wide repairs
  - \$524,521 decrease in district-wide utilities
  - \$483,778 increase in the district's general liability insurance
  - \$442,039 decrease in election costs due to charges made last year for the 2019-20 levy election
  - The remaining variance is due to smaller variances in several other programs
- **Local Mileage and Travel** consists of expenditures for local mileage and extended travel for both district staff and students.

Expenditures in this category decreased \$328,863 (-76.0%) compared to this time last year. This variance is due to a reduction in district-wide staff and student travel.

The levels of expenditures within various object categories and the increases or decreases from this time last year are shown in **Table 3**.

**Table 3**

<u>Expenditure and Other Financing Uses Comparison by Year</u>					
<b>Expenditure Objects</b>	<b>Through July 2020</b>	<b>Percent of Total</b>	<b>Through July 2021</b>	<b>Percent of Total</b>	<b>Variance higher/(lower)</b>
Certificated Salaries	\$ 199,233,102	45.83%	\$ 205,445,121	48.66%	\$ 6,212,019
Classified Salaries	68,297,789	15.71%	64,339,707	15.24%	(3,958,082)
Employee Benefits	106,169,180	24.42%	103,219,287	24.45%	(2,949,893)
Supplies and Materials	14,507,933	3.34%	11,952,850	2.83%	(2,555,083)
Contractual Services	45,461,454	10.46%	36,605,744	8.67%	(8,855,710)
Local Mileage & Travel	432,967	0.10%	104,104	0.02%	(328,863)
Capital Outlay	600,058	0.14%	543,809	0.13%	(56,249)
<b>Total Expenditures</b>	<b>\$ 434,702,482</b>	<b>100.00%</b>	<b>\$ 422,210,624</b>	<b>100.00%</b>	<b>\$ (12,491,858)</b>

**FUND BALANCE**

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 to be 5% of budgeted general fund revenues less other financing sources, and for the month of July the district is at 4.77%. 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 4** shows a comparison of fund balance as of July 31, 2020 and July 31, 2021. The fund balance fluctuates with both the receipt of revenues and the flow of expenditures. This yearly cycle of revenues and expenditures is considered when developing both projections for the current year and the budget for the upcoming year. The district has earmarked all available funds, not otherwise restricted, committed or assigned to be placed in the assigned to future operations category as a onetime source to help balance future operating budgets.

Memo to Board of Directors  
 Subject: July 2021 Unaudited Financial Report  
 August 30, 2021  
 Page 10

**Table 4**

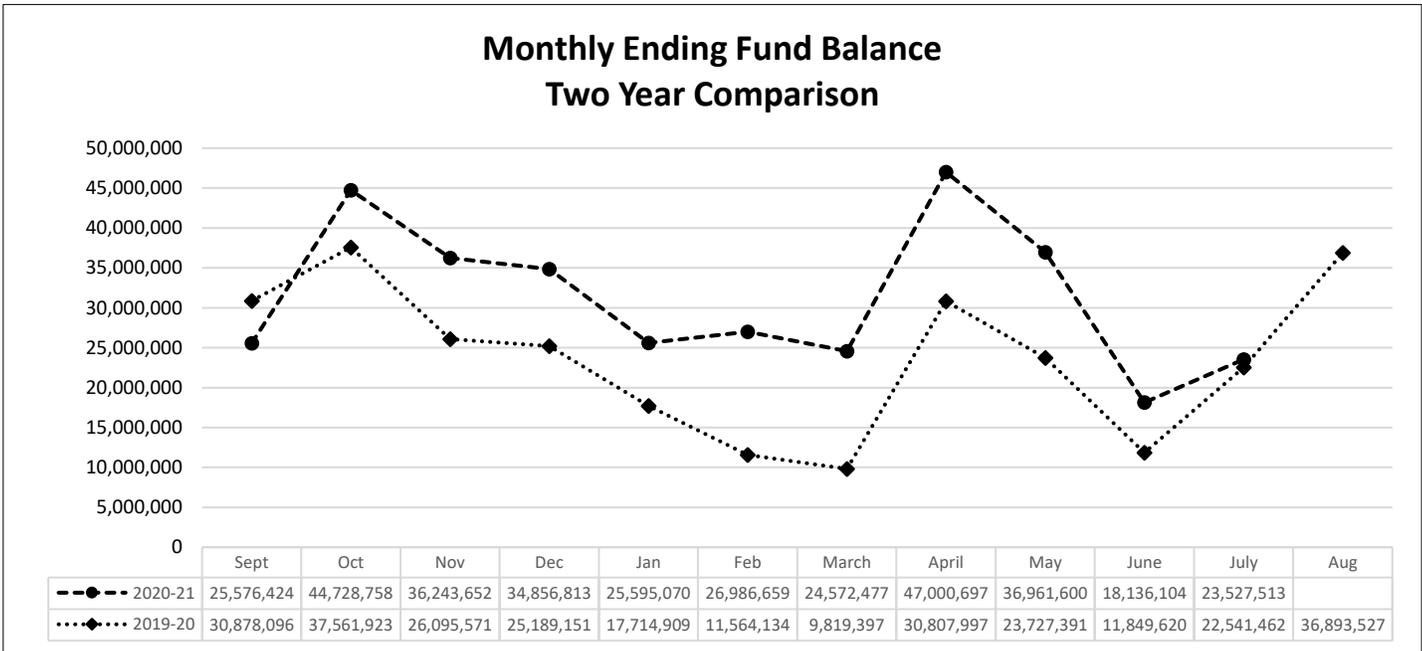
<u>Fund Balance Comparison by Year</u>					
Fund Balance Descriptions for the fiscal period ended	July 2020	Percent of Revenue	July 2021	Percent of Revenue	Variance higher/(lower)
Nonspendable - Inventory & Prepaid Items	\$ 4,333,231	0.93%	\$ 4,837,911	0.98%	\$ 504,681
Committed to Debt and Fiscal Management	-	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%	-
<b>Total Debt &amp; Fiscal Management Fund Balance</b>	<b>\$ 5,541,170</b>	<b>1.18%</b>	<b>\$ 6,942,041</b>	<b>1.41%</b>	<b>\$ 1,400,871</b>
Restricted for Carryover	\$ 2,084,993	0.45%	\$ 2,071,834	0.42%	\$ (13,159)
Restricted for Debt Service	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
<b>Restricted or Assigned Fund Balance</b>	<b>\$ 12,073,537</b>	<b>2.58%</b>	<b>\$ 12,060,378</b>	<b>2.44%</b>	<b>\$ (13,160)</b>
<b>Total Nonspendable, Restricted, Committed and Assigned Fund Balance</b>	<b>\$ 17,614,707</b>	<b>3.77%</b>	<b>\$ 19,002,419</b>	<b>3.85%</b>	<b>\$ 1,387,711</b>
Unassigned Fund Balance	\$ (13,071,654)	-2.79%	\$ (13,202,786)	-2.68%	(131,132)
Unassigned for Minimum FB Policy	\$ 17,998,409	3.85%	\$ 17,727,880	3.59%	(270,529)
<b>Total Unassigned Fund Balance</b>	<b>\$ 4,926,755</b>	<b>1.05%</b>	<b>\$ 4,525,094</b>	<b>0.92%</b>	<b>\$ (131,132)</b>
<b>Total Fund Balance</b>	<b>\$ 22,541,462</b>	<b>4.82%</b>	<b>\$ 23,527,513</b>	<b>4.77%</b>	<b>\$ 986,051</b>
<b>Revenue less other financing</b>	<b>\$ 467,772,128</b>	*	<b>\$ 493,398,422</b>	**	

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

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

**Table 5** 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 5**



**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 July, total cash on hand was \$44,480,609 and daily expenditures amounted to \$1,343,160 per day which when used in the formula [cash on hand / daily expenditures] equates to 33.12 days of cash on hand.

**Table 6** displays a comparison of cash on hand records through the period ending July 31 for fiscal years 2019-20 and 2020-21.

**Table 6**

<b>Cash Balance Comparison by Year</b>				
	<b>July 2020</b>	<b>July 2021</b>	<b>Variance higher/(lower)</b>	
230 - Cash with Key Bank	\$ (147,725)	\$ 91,097	\$	238,822
240 - Cash with Treasurer	3,548,100	1,867,616		(1,680,484)
241 - Warrants Outstanding	(2,989,606)	(1,593,227)		1,396,379
45x - Investments	41,298,180	44,115,123		2,816,943
<b>Total Cash on Hand</b>	<b>\$ 41,708,950</b>	<b>\$ 44,480,609</b>	<b>\$</b>	<b>2,771,660</b>
<b>Avg Daily Balance</b>	<b>\$ 1,345,450</b>	<b>\$ 1,434,858</b>	<b>\$</b>	<b>89,408</b>
<b>Days Cash on Hand</b>	<b>31.50</b>	<b>33.12</b>		<b>1.62</b>

**ENROLLMENT**

State funding for school districts is based on the annual average full-time equivalent (FTE) students enrolled in the district. FTE is calculated based on the number of classroom hours of instruction received.

The budgeted annual average FTE enrollment of 28,286 is based on the demographer's October projection including a 0.5% discount and a 3 year weighted average of October to year-end enrollment. Monthly budgeted enrollment is also based on a three year weighted average.

**Table 7** shows monthly budgeted, projected enrollment counts and actual counts through June 2021. The projected annual adjusted average is currently 1,140 FTE less than the budgeted average.

**Table 7**

<b>Budget vs. Projected Enrollment K-12 Full Time Equivalent (FTE) Enrollment</b>				
	Month	Monthly Budget	Monthly Projected	Variance
	* Sep - 20	27,737	26,927	(810)
	* Oct - 20	27,737	26,859	(878)
	* Nov - 20	27,720	26,731	(989)
	* Dec - 20	27,710	26,653	(1,057)
	* Jan - 21	27,646	26,499	(1,147)
	* Feb - 21	27,472	26,239	(1,233)
	* Mar - 21	27,458	26,234	(1,224)
	* Apr - 21	27,345	26,179	(1,166)
	* May - 21	27,315	26,150	(1,165)
	* Jun - 21	27,221	26,059	(1,162)
<b>Average</b>		27,536	26,453	(1,083)
Running Start		326	429	103
TCC Fresh Start		139	128	(11)
Reengagement		198	128	(70)
Goodwill		29	8	(21)
Alternative Learning Experience		58	-	(58)
<b>Adjusted Average</b>		28,286	27,146	(1,140)

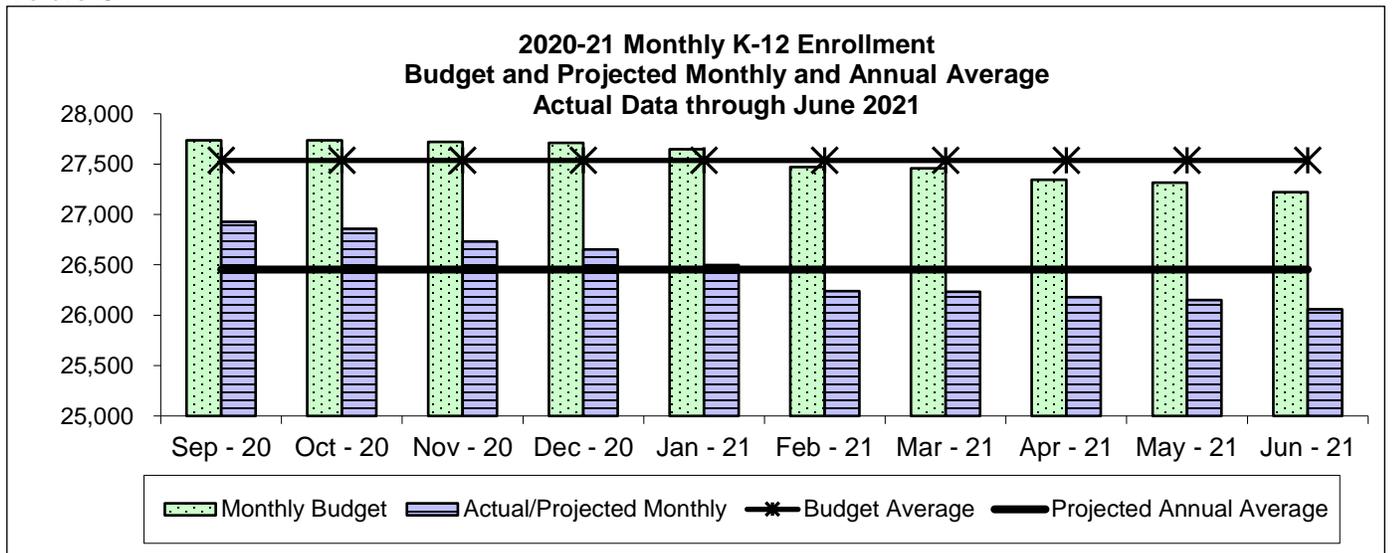
**\* Actual data through June 2021**

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 1-3 is 720 hours (i.e., 4 hours per day x 180 days), for .5 FTE (half day) kindergarten student is 360 hours (i.e., 2 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.

Student enrollment is typically highest in October, but for funding purposes, monthly enrollment is averaged for the year. The graph in **Table 8** shows the budget and actual monthly enrollment through June and the budgeted and projected average enrollment for the year. Although this graph only lists September through June, the figures include projected annual average counts through August 2021. This is done to include corrections to prior monthly reports and enrollment that falls outside of the traditional school year (e.g., Running Start, Summer School, etc.) in the annual average.

**Table 8**



**Table 9** displays the variances between actual and projected annual average FTE by individual grade level for 2019-20 and 2020-21, and the variance between projected and budgeted average FTE for 2020-21.

Memo to Board of Directors  
Subject: July 2021 Unaudited Financial Report  
August 30, 2021  
Page 15

The projected average for 2020-21 enrollment varies from 2019-20 actual enrollment as follows (**Table 9, Column (D)**):

- Elementary schools (grades 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;
- TCC Fresh Start decreased by 21 FTE;
- Reengagement Center decreased by 65 FTE;
- Goodwill decreased by 15 FTE;
- ALE (Alternative Learning Experience) decreased by 63 FTE

The combined variances result in an average decrease of 1,230 student FTE from the previous year.

**Table 9**

<b>K-12 Annual Average FTE Enrollment Two Year Comparison</b>					
	(A) 2019-20 Actual	(B) 2020-21 Budget	(C) 2020-21 Projected	(D) Variance (C)-(A)	(E) Variance (C)-(B)
Kindergarten	2,236	2,212	1,938	(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)
<b>Elementary</b>	<b>13,449</b>	<b>13,140</b>	<b>12,374</b>	<b>(1,075)</b>	<b>(766)</b>
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)
<b>Middle School</b>	<b>6,747</b>	<b>6,721</b>	<b>6,524</b>	<b>(223)</b>	<b>(197)</b>
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
<b>High School</b>	<b>7,419</b>	<b>7,675</b>	<b>7,555</b>	<b>137</b>	<b>(120)</b>
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)
<b>Grand Total *</b>	<b>28,376</b>	<b>28,286</b>	<b>27,146</b>	<b>(1,230)</b>	<b>(1,140)</b>

\* Actual data through June 2021

\*\* Open Doors - 1418 Programs

**COVID-19**

The district is closely monitoring the financial impacts that COVID-19 is having on revenues and expenditures. The Washington Office of Superintendent of Public Instruction (OSPI) has created framework for how the district will be reimbursed for certain COVID-19 related expenditures and has requested districts to develop a unique accounting identifier for tracking purposes. Additionally, OSPI has committed to continue paying state apportionment revenues which is typically based on current enrollment numbers. In addition to state funding changes, several Federal relief acts have been established through the Department of Education, including the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) and Elementary and Secondary School Emergency Relief Fund (ESSER). OSPI has determined that the Title I allocation methodology will be used when dispersing funds allocated for Washington school districts.

**Table 10** shows the district’s current expenses under the budget responsibility codes (BRCs) used to track COVID-19 related expenditures

**Table 10**

<b>Expenditures by Object</b>	<b>Amount of Expenditures</b>
Debit/Credit - 0XXX/1XXX	65,432
Salaries - Certificated Employees - 2XXX	1,644,140
Salaries - Classified Employees - 3XXX	288,099
Benefits and Payroll Taxes - 4XXX	703,380
Supplies, Instructional Resources - 5XXX	2,262,159
Purchased Services - 7XXX	2,345,811
Travel - 8XXX	-
Capital Outlay - 9XXX	-
<b>Totals by Object</b>	<b>\$7,309,020</b>

*Expenditures are from September 1 - July 31*

**CONCLUSION**

Fiscal operations and performance to budget are being closely monitored. The district administration continually reviews legislation and operations to make improvements for the benefit of the students, employees, and in stewardship of district assets.

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 Run Time: 1:35 pm  
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**TACOMA SCHOOL DISTRICT NO. 10**  
**Combined Balance Sheet - All Funds**  
 As Of: **July 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>	
<b>Assets</b>							
200: Imprest Cash	26,811	0	0	0	5,410	0	32,221
236: Cash In Bank-Key Bank	84,547	0	0	0	1,718	50	86,314
237: Cash In Bank-Key Bank/Food Svc	6,551	0	0	0	0	0	6,551
240: Cash On Deposit With County	1,867,616	161,290	1,770	219,114	6,029	2,571	2,258,391
241: Warrants Outstanding	(1,593,227)	(74,781)	0	0	(3,514)	(2,300)	(1,673,821)
310: Taxes Receivable-Current Year	34,509,906	11,198,849	0	28,156,898	0	0	73,865,653
311: Taxes Receivable-Prior Year	545,818	183,262	0	453,002	0	0	1,182,082
312: Taxes Receivable-Delinquent	247,087	101,176	0	274,102	0	0	622,365
320: Due From Other Funds	1,037,225	0	0	0	160	0	1,037,385
330: AR Due From Other Gov't Units	252,351	0	0	0	150	0	252,501
340: Accounts Receivable	184,735	0	0	0	4,426	0	189,161
341: AR Employee Receivable	0	0	0	0	1,799	0	1,799
410: Inventory-Supplies & Materials	589,374	0	0	0	0	0	589,374
413: Inventory-Printing & Graphics	37,744	0	0	0	0	0	37,744
415: Inventory-Maintenance	206,921	0	0	0	0	0	206,921
425: Inventory-Food Service	3,073,937	0	0	0	0	0	3,073,937
450: Investments	44,115,123	542,508,501	2,236,291	24,187,124	2,024,657	1,016,799	616,088,494
<b>Total Assets</b>	<b>85,192,518</b>	<b>554,078,298</b>	<b>2,238,061</b>	<b>53,290,240</b>	<b>2,040,835</b>	<b>1,017,120</b>	<b>697,857,072</b>
<b>Liabilities and Fund Balance</b>							
<b>Liabilities</b>							
601: Liabilities	2,048,637	1,791,182	(1,715)	0	100,532	133,303	4,071,940
605: Accrued Salaries & Benefits	15,205,323	0	0	0	(7)	0	15,205,316
606: Est. Property/Liability Ins Payable	1,049,505	0	0	0	0	0	1,049,505
607: Horace Mann Auto Ins Payable	2,152	0	0	0	0	0	2,152
608: Nutrition Svcs Prepaid	(102,207)	0	0	0	0	0	(102,207)
610: FICA/Medicare Payable	1,180,984	0	0	0	0	0	1,180,984
611: Employee Debt Payable	(38)	0	0	0	0	0	(38)
612: Retirement Payable	199,199	0	0	0	0	0	199,199
613: Withholding Tax Payable	(52,882)	0	0	0	0	0	(52,882)
615: Involuntary/Court Ordered Payable	513,614	0	0	0	0	0	513,614
616: SEBB Payable	2,740,801	0	0	0	0	0	2,740,801
617: Maintenance Deduct & Benefits Payable	(1,384,151)	0	0	0	0	0	(1,384,151)
618: MetLife Insurance Payable	(734,966)	0	0	0	0	0	(734,966)

Run Date: September 21, 2021  
 Run Time: 1:35 pm  
 Report ID: TS163.v5

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

	Governmental Fund Types					Trust Fund	
	General	Capital Projects	Transportation Vehicle	Debt Service	ASB	Private Purpose	Fund Total
<b>Liabilities and Fund Balance</b>							
619: Cancer Insurance Payable	(24,263)	0	0	0	0	0	(24,263)
622: Flex Plan Dependent Care Payable	(793,432)	0	0	0	0	0	(793,432)
623: Flex Plan Medical Payable	894,336	0	0	0	0	0	894,336
624: TSA Payable	2,065,746	0	0	0	0	0	2,065,746
625: Flex Plan - Health Savings Account	(129,374)	0	0	0	0	0	(129,374)
627: United Way Payable	(257,630)	0	0	0	0	0	(257,630)
629: Veba III/Sick Leave Payable	(201,204)	0	0	0	0	0	(201,204)
630: Salary Deferral	126,871	0	0	0	0	0	126,871
631: Fingerprinting Holding Account	2,708	0	0	0	0	0	2,708
632: Benefits And Voluntary Deductions	465,788	0	0	0	0	0	465,788
633: Union Benefits Payable	1,304	0	0	0	0	0	1,304
634: Family and Medical Leave Payable	102,790	0	0	0	0	0	102,790
636: APA Salary Insurance Payable	64,577	0	0	0	0	0	64,577
637: Est Unemployment Payable	158,463	0	0	0	0	0	158,463
638: Est Compensated Absence Payable	905,236	0	0	0	0	0	905,236
639: Est Industrial Ins Payable	1,196,092	0	0	0	0	0	1,196,092
640: Due To Other Funds	160	1,032,185	0	0	4,837	203	1,037,385
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	46,991	0	0	0	0	0	46,991
650: Deposits - Grants	1,074,763	0	0	0	0	0	1,074,763
656: Garnishments Payable	(452,736)	0	0	0	0	0	(452,736)
657: State Retiree Subsidy Payable	239,456	0	0	0	0	0	239,456
660: Beneficiary (Deceased EE)	46	0	0	0	0	0	46
750: Unavailable Revenue	34,464	0	0	0	0	0	34,464
752: Unavailable Revenue-Tuition	183,600	0	0	0	0	0	183,600
760: Unavailable Revenue -Taxes Receivable	35,302,811	11,483,287	0	28,884,002	0	0	75,670,100
<b>Total Liabilities</b>	<b>61,665,004</b>	<b>14,306,655</b>	<b>(1,715)</b>	<b>28,884,002</b>	<b>105,387</b>	<b>133,506</b>	<b>105,092,840</b>
<b>Fund Balance</b>							
840: Nonspendable - Inventory & Prepaid Items	4,837,911	0	0	0	0	0	4,837,911
819: Restricted to Fund Purposes	0	0	2,239,776	0	1,935,448	(49,702)	4,125,523
821: Restricted for Carryover	2,071,834	0	0	0	0	0	2,071,834
830: Restricted for Debt Service	218,832	0	0	24,406,238	0	0	24,625,070

Run Date: September 21, 2021  
 Run Time: 1:35 pm  
 Report ID: TS163.v5

**TACOMA SCHOOL DISTRICT NO. 10**  
**Combined Balance Sheet - All Funds**  
 As Of: **July 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>
<b>Liabilities and Fund Balance</b>							
861: Restricted from Bond Proceeds	0	45,901,006	0	0	0	0	45,901,006
862: Restricted from Levy Proceeds	0	14,697,733	0	0	0	0	14,697,733
870: Committed to Contingencies	1,000,000	0	0	0	0	933,315	1,933,315
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	(13,202,786)	475,911,068	0	0	0	0	462,708,282
891: Unassigned for Minimum FB Policy	17,727,880	0	0	0	0	0	17,727,880
<b>Total Fund Balance</b>	<b>23,527,513</b>	<b>539,771,643</b>	<b>2,239,776</b>	<b>24,406,238</b>	<b>1,935,448</b>	<b>883,613</b>	<b>592,764,232</b>
<b>Total Liabilities and Fund Balance</b>	<b>85,192,518</b>	<b>554,078,298</b>	<b>2,238,061</b>	<b>53,290,240</b>	<b>2,040,835</b>	<b>1,017,120</b>	<b>697,857,072</b>

Run Date: September 21, 2021

Run Time: 1:36 pm

Report ID: TS164.v3

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



<u>State Object</u>	<u>Prior Year Adopted Budget</u>	<u>Prior Year Year to Date Actual</u>	<u>Under Budget (Over)</u>	<u>% Spent</u>	<u>Current Year Adopted Budget</u>	<u>Current Year Year to Date Actual</u>	<u>Under Budget (Over)</u>	<u>% Spent</u>
<b>0 - Debit Transfer</b>	2,562,153	993,708	1,568,445	38.8	2,577,584	582,628	1,994,956	22.6
<b>1 - Credit Transfer</b>	(2,562,153)	(993,708)	(1,568,445)	38.8	(2,577,584)	(582,628)	(1,994,956)	22.6
<b>2 - Salaries - Certificated</b>	220,518,905	199,233,102	21,285,803	90.3	231,340,245	205,445,121	25,895,124	88.8
<b>3 - Salaries - Classified</b>	75,181,853	68,297,789	6,884,064	90.8	74,471,976	64,339,707	10,132,269	86.4
<b>4 - Employees Benefits &amp; Payroll Taxes</b>	113,389,675	106,169,180	7,220,496	93.6	113,904,209	103,219,287	10,684,922	90.6
<b>5 - Supplies, Etc.</b>	23,641,042	14,507,933	9,133,109	61.4	28,297,429	11,952,850	16,344,579	42.2
<b>7 - Purchased Services</b>	47,268,151	45,461,454	1,806,697	96.2	53,007,270	36,605,744	16,401,526	69.1
<b>8 - Travel</b>	660,999	432,967	228,032	65.5	501,147	104,104	397,043	20.8
<b>9 - Capital Outlay</b>	1,320,180	600,058	720,122	45.5	1,307,180	543,809	763,371	41.6
<b><u>District Total</u></b>	<b><u>481,980,805</u></b>	<b><u>434,702,482</u></b>	<b><u>47,278,323</u></b>	<b><u>90.2</u></b>	<b><u>502,829,456</u></b>	<b><u>422,210,624</u></b>	<b><u>80,618,832</u></b>	<b><u>84.0</u></b>

Run Date: September 21, 2021

Run Time: 1:43 pm

Report ID: TS158.v5

**TACOMA SCHOOL DISTRICT NO. 10**  
**Income Statement and Changes in Fund Balance**  
**General Fund As Of: July 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>
<b>Resources Available</b>					
<b>Debt and Fiscal Management</b>					
840: Nonspendable - Inventory & Prepaid Items	4,333,231	4,837,911	504,680	111.6	115.6
870: Committed to Contingencies	1,000,000	1,000,000	0	100.0	100.0
820: Assigned to Encumbrances	207,939	1,104,130	896,191	531.0	97.3
<b>Total Debt and Fiscal Management</b>	<b>5,541,170</b>	<b>6,942,041</b>	<b>1,400,871</b>	<b>125.3</b>	<b>111.7</b>
<b>Restricted and Assigned FB</b>					
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
<b>Total Restricted and Assigned FB</b>	<b>6,541,034</b>	<b>12,060,378</b>	<b>5,519,344</b>	<b>184.4</b>	<b>125.3</b>
<b>Unassigned Fund Balance</b>					
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
<b>Total Beginning Fund Balance</b>	<b>31,210,955</b>	<b>36,893,527</b>	<b>5,682,572</b>	<b>118.2</b>	<b>120.1</b>
<b>Revenue</b>					
1 - Local Taxes	72,897,467	71,977,689	(919,778)	98.7	98.4
2 - Local Non-Tax	9,839,497	1,235,387	(8,604,110)	12.6	46.6
3 - State - General Purpose	267,718,024	230,294,079	(37,423,945)	86.0	90.3
4 - State - Special Purpose	100,732,593	67,758,166	(32,974,427)	67.3	84.0
5 - Federal - General Purpose	489,093	763,720	274,627	156.2	69.3
6 - Federal - Special Purpose	37,458,761	33,396,813	(4,061,948)	89.2	85.4
7 - Revenue from other Districts	1,885,009	1,552,812	(332,197)	82.4	102.5
8 - Revenue from other Agencies	2,377,978	1,605,453	(772,525)	67.5	55.3
9 - Other Financing Sources	3,000,000	260,491	(2,739,509)	8.7	8.0
<b>Total Revenue</b>	<b>496,398,422</b>	<b>408,844,610</b>	<b>(87,553,812)</b>	<b>82.4</b>	<b>88.3</b>
<b>Total Resources Available</b>	<b>527,609,377</b>	<b>445,738,137</b>	<b>(81,871,240)</b>	<b>84.5</b>	<b>90.4</b>

**Uses of Resources**

**Expenditures**

Run Date: September 21, 2021

Run Time: 1:43 pm

Report ID: TS158.v5

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

	<u>Current Year</u> <u>Adopted</u> <u>Budget</u>	<u>Current Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Under Budget</u> <u>(Over)</u>	<u>% Current</u> <u>Year</u> <u>Budget</u>	<u>% Prior</u> <u>Year</u> <u>Budget</u>
<b>Uses of Resources</b>					
01: Basic Education	261,610,933	228,665,054	32,945,879	87.4	89.9
02: Basic Education - ALE	502,899	201,161	301,738	40.0	168.5
03: Basic Education-1418 Open	3,057,274	1,393,942	1,663,332	45.6	83.3
12: Fed Stimulus - School Imp	0	359,631	(359,631)	100.0	100.0
13: Fed Stimulus - Fiscal Stab	0	662	(662)	100.0	100.0
21: Special Education, State	54,597,866	48,683,878	5,913,988	89.2	93.2
22: SPED Infants & Tod - State	0	452	(452)	100.0	97.4
24: Special Education, Federal	6,805,560	5,749,097	1,056,463	84.5	89.2
31: Career & Tech Ed, State	14,489,439	11,956,471	2,532,968	82.5	89.3
34: Middle School CTE	2,963,585	2,338,538	625,047	78.9	95.1
38: Career & Tech Ed, Federal	244,795	63,101	181,694	25.8	85.2
51: Disadvantaged, Federal	9,958,643	8,380,295	1,578,348	84.2	88.8
52: School Improvement, Federa	1,710,271	1,733,002	(22,731)	101.3	93.0
55: Learning Assistance Prog,	15,976,257	13,473,476	2,502,781	84.3	80.1
56: State Institutions, Ctrs &	402,021	343,275	58,746	85.4	79.9
57: NegleCTEd & Delinquent	154,096	138,705	15,391	90.0	107.6
58: Special & Pilot Programs	3,140,203	3,409,738	(269,535)	108.6	139.8
61: Head Start, Federal	5,872,852	5,175,006	697,846	88.1	97.9
64: Limited English Proficienc	420,759	337,665	83,094	80.3	98.6
65: Transitional Bilingual, St	4,772,013	3,725,682	1,046,331	78.1	54.7
68: Indian Education, Federal	341,836	311,051	30,785	91.0	94.0
73: Summer School	11,295	3,451	7,844	30.6	21.1
74: Highly Capable, State	762,358	709,656	52,702	93.1	52.7
79: Other Instructional Pgms	18,183,436	1,532,002	16,651,434	8.4	44.2
88: Child Care	4,612,953	3,933,629	679,324	85.3	100.0
89: Community Services	947,554	370,872	576,682	39.1	63.4
97: District-Wide Support	63,792,343	58,123,316	5,669,027	91.1	91.8
98: Nutrition Svcs	12,549,259	12,280,189	269,070	97.9	121.8
99: Pupil Transportation	14,948,956	8,817,627	6,131,329	59.0	116.6
<b>Total Expenditures</b>	<b>502,829,456</b>	<b>422,210,624</b>	<b>80,618,832</b>	<b>84.0</b>	<b>90.2</b>
<b>Total Uses of Resources</b>	<b>502,829,456</b>	<b>422,210,624</b>	<b>80,618,832</b>	<b>84.0</b>	<b>90.2</b>
<b>Ending Fund Balance</b>	<b>24,779,921</b>	<b>23,527,513</b>	<b>-1,252,408</b>	<b>94.9</b>	<b>93.7</b>
840: Nonspendable - Inventory & Prepaid Items	4,333,231	4,837,911	504,680	111.6	115.6
870: Committed to Contingencies	1,000,000	1,000,000	0	100.0	100.0
820: Assigned to Encumbrances	207,939	1,104,130	896,191	531.0	97.3

Run Date: September 21, 2021

Run Time: 1:43 pm

Report ID: TS158.v5

**TACOMA SCHOOL DISTRICT NO. 10**  
**Income Statement and Changes in Fund Balance**  
**General Fund As Of: July 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>
<b>Total Debt and Fiscal Management</b>	<b>5,541,170</b>	<b>6,942,041</b>	<b>1,400,871</b>	<b>125.3</b>	<b>111.7</b>
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
<b>Total Restricted and Assigned FB</b>	<b>110,000</b>	<b>12,060,378</b>	<b>11,950,378</b>	<b>10,964.0</b>	<b>2,279.2</b>
890: Unassigned Fund Balance	0	(13,202,786)	(13,202,786)	100.0	100.0
891: Unassigned for Minimum FB Policy	19,128,751	17,727,880	(1,400,871)	92.7	96.9
<b>Total Fund Balance</b>	<b>24,779,921</b>	<b>23,527,513</b>	<b>(1,252,408)</b>	<b>94.9</b>	<b>93.7</b>

Run Date: September 21, 2021  
 Run Time: 1:45 pm  
 Report ID: TS166.v4

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Revenue by State and District Account w/% Received**  
**General Fund As Of: July 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>
<b>1 - Local Taxes</b>								
11000: Local Property Tax	57,979,526	57,060,715	(918,811)	98.4	72,897,467	71,977,689	(919,778)	98.7
<b>1 - Local Taxes</b>	57,979,526	57,060,715	(918,811)	98.4	72,897,467	71,977,689	(919,778)	98.7
<b>2 - Local Non-Tax</b>								
21000: Tuition & Fees - Unassigned	728,646	657,401	(71,245)	90.2	117,779	112,576	(5,203)	95.6
21010: Regular Student Fees	970,000	9,837	(960,163)	1.0	970,000	811	(969,189)	0.1
21020: ALE Student Fees	0	550	550	100.0	0	0	0	100.0
21800: Convenience Fee	40,000	29,598	(10,402)	74.0	40,000	198	(39,802)	0.5
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	2,261	(4,739)	32.3	7,000	3,252	(3,748)	46.5
22010: Sale of Supplies & Svcs - FR 1	162,000	78,572	(83,428)	48.5	162,000	2,580	(159,420)	1.6
22020: Sale of Supplies & Svcs - FR 2	68,000	8,880	(59,120)	13.1	68,000	128,736	60,736	189.3
22030: Sale of Supplies & Svcs-Schools	0	250	250	100.0	0	0	0	100.0
22040: Sale of Recoverable Items	80,000	56,135	(23,865)	70.2	80,000	2,709	(77,291)	3.4
22050: Sale of Supplies & Svcs - Trip 1	90,000	32,952	(57,048)	36.6	90,000	6,726	(83,274)	7.5
22060: Sale of Supplies & Svcs - Trip 2	55,000	55,622	622	101.1	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	29,466	(10,534)	73.7	40,000	9,504	(30,496)	23.8
22310: CTE Sales of Goods, Supplies & Svcs	40,000	22,898	(17,102)	57.2	40,000	3,221	(36,779)	8.1
22910: Nutrition Service Sales	1,766,489	1,366,098	(400,391)	77.3	1,560,935	1,768	(1,559,167)	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	3,040	3,040	100.0	0	265	265	100.0
23000: Investment Earnings	1,000,000	273,363	(726,637)	27.3	1,000,000	38,181	(961,819)	3.8
25000: Gifts, Grants, & Donations (Local)	350,000	343,869	(6,131)	98.2	350,000	90,367	(259,633)	25.8
26000: Fines & Damages	130,000	14,521	(115,479)	11.2	130,000	14,221	(115,779)	10.9
27000: Rentals & Leases	500,000	207,860	(292,140)	41.6	500,000	106,018	(393,982)	21.2
27020: Facility Use - Utility Surcharge	85,750	9,294	(76,456)	10.8	85,750	7,953	(77,797)	9.3
27030: Facility Use - Custodial Labor	251,350	111,703	(139,648)	44.4	251,350	12,623	(238,727)	5.0
27040: Facility Use - Field/Stadium Maint	13,600	7,644	(5,956)	56.2	13,600	4,882	(8,719)	35.9
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	277,612	27,612	111.0	250,000	127,396	(122,604)	51.0
29000: Local Support Non Tax-Unassigned	1,255,516	458,005	(797,511)	36.5	1,227,000	89,750	(1,137,250)	7.3
29001: Procurement Card Rebates	500,000	340,219	(159,781)	68.0	500,000	385,052	(114,948)	77.0
29010: Cash Over/Short	0	303	303	100.0	0	0	0	100.0

Run Date: September 21, 2021  
 Run Time: 1:45 pm  
 Report ID: TS166.v4

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Revenue by State and District Account w/% Received**  
 General Fund As Of: **July 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>
<b>2 - Local Non-Tax</b>								
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	40,448	40,448	100.0
29220: Advertising Commissions	50,000	0	(50,000)	0.0	50,000	0	(50,000)	0.0
29230: Photography Commissions	60,000	43,893	(16,107)	73.2	60,000	29,750	(30,250)	49.6
29240: Vending-Beverage Commissions	1,000	325	(675)	32.5	1,000	170	(830)	17.0
29250: Vending-Food Commissions	1,000	97	(903)	9.7	1,000	151	(849)	15.1
29260: Other Commissions/Rebates	5,000	3,705	(1,295)	74.1	5,000	7,316	2,316	146.3
<b>2 - Local Non-Tax</b>	<b>10,135,254</b>	<b>4,726,332</b>	<b>(5,408,922)</b>	<b>46.6</b>	<b>9,839,497</b>	<b>1,235,387</b>	<b>(8,604,110)</b>	<b>12.6</b>
<b>3 - State - General Purpose</b>								
31000: Apportionment	259,379,576	234,181,634	(25,197,942)	90.3	258,523,055	221,751,349	(36,771,706)	85.8
31210: Apportionment - Special Ed	8,701,781	8,292,948	(408,833)	95.3	9,194,969	8,236,941	(958,028)	89.6
33000: Local Effort Assistance	1,371,222	879,687	(491,535)	64.2	0	305,789	305,789	100.0
<b>3 - State - General Purpose</b>	<b>269,452,579</b>	<b>243,354,269</b>	<b>(26,098,310)</b>	<b>90.3</b>	<b>267,718,024</b>	<b>230,294,079</b>	<b>(37,423,945)</b>	<b>86.0</b>
<b>4 - State - Special Purpose</b>								
41000: Special Purpose - Unassigned	6,500,000	0	(6,500,000)	0.0	14,500,000	0	(14,500,000)	0.0
41210: Special Education	41,784,107	35,683,549	(6,100,558)	85.4	44,535,773	34,036,362	(10,499,411)	76.4
41220: SPED Infants & Toddlers - State	2,364,164	2,077,343	(286,821)	87.9	0	0	0	100.0
41550: Learning Assistance	16,506,944	14,858,003	(1,648,941)	90.0	16,583,354	14,917,254	(1,666,100)	90.0
41560: State Institutions, Centers, and Homes - I	420,916	254,715	(166,201)	60.5	420,916	200,304	(220,612)	47.6
41580: Special & Pilot Programs	2,382,433	3,223,328	840,895	135.3	3,170,501	3,429,817	259,316	108.2
41650: Transitional Bilingual	5,021,823	4,874,628	(147,195)	97.1	5,447,635	4,740,337	(707,298)	87.0
41740: Highly Capable	854,159	774,244	(79,915)	90.6	876,712	756,386	(120,326)	86.3
41980: School Nutrition Services	190,439	224,441	34,002	117.9	251,584	129,525	(122,059)	51.5
41990: Transportation - Operations	14,488,355	14,101,251	(387,104)	97.3	14,946,118	9,548,181	(5,397,937)	63.9
<b>4 - State - Special Purpose</b>	<b>90,513,340</b>	<b>76,071,503</b>	<b>(14,441,837)</b>	<b>84.0</b>	<b>100,732,593</b>	<b>67,758,166</b>	<b>(32,974,427)</b>	<b>67.3</b>
<b>5 - Federal - General Purpose</b>								
52000: Direct Federal Revenue - Unassigned	464,081	303,498	(160,583)	65.4	489,093	321,618	(167,475)	65.8
55000: Federal Forests	0	17,919	17,919	100.0	0	442,102	442,102	100.0
<b>5 - Federal - General Purpose</b>	<b>464,081</b>	<b>321,416</b>	<b>(142,665)</b>	<b>69.3</b>	<b>489,093</b>	<b>763,720</b>	<b>274,627</b>	<b>156.2</b>
<b>6 - Federal - Special Purpose</b>								
61000: Special Purpose - OSPI Unassigned	12,000	3,693	(8,307)	30.8	0	0	0	100.0

Run Date: September 21, 2021  
 Run Time: 1:45 pm  
 Report ID: TS166.v4

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Revenue by State and District Account w/% Received**  
 General Fund As Of: **July 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>
<b>6 - Federal - Special Purpose</b>								
61120: Federal Stimulus - School Improvement	0	0	0	100.0	0	387,050	387,050	100.0
61240: Special Ed - Supplemental	7,640,670	5,696,598	(1,944,072)	74.6	7,054,456	4,965,379	(2,089,077)	70.4
61380: CTE - Carl Perkins Grant	257,560	101,440	(156,120)	39.4	254,097	29,997	(224,100)	11.8
61510: Disadvantaged - Title IA	11,102,797	8,878,260	(2,224,537)	80.0	10,337,068	7,450,565	(2,886,503)	72.1
61520: School Improvement - TII, IV, V & VI	1,771,944	1,479,912	(292,032)	83.5	1,775,261	1,634,266	(140,995)	92.1
61570: Institutions - Neglected & Delinquent	132,178	119,352	(12,826)	90.3	159,952	230,138	70,186	143.9
61640: Limited English Proficiency	408,656	350,012	(58,644)	85.6	436,748	277,792	(158,956)	63.6
61760: Targeted Assistance	0	0	0	100.0	0	5,569,854	5,569,854	100.0
61880: Child Care - Federal	0	87,391	87,391	100.0	0	20	20	100.0
61890: Other Community Services	117,000	3,178,487	3,061,487	2,716.7	117,000	6,310,484	6,193,484	5,393.6
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	5,441,351	(710,432)	88.5	6,489,502	5,179,181	(1,310,321)	79.8
62680: Indian Education - ED	184,144	169,065	(15,079)	91.8	195,682	155,703	(39,979)	79.6
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	0	0	100.0	0	0	0	100.0
63210: SPED Medicaid Match	0	148,170	148,170	100.0	0	113,708	113,708	100.0
69980: USDA Commodities	904,333	774,636	(129,697)	85.7	904,333	29,688	(874,645)	3.3
<b>6 - Federal - Special Purpose</b>	<b>37,718,385</b>	<b>32,208,994</b>	<b>(5,509,391)</b>	<b>85.4</b>	<b>37,458,761</b>	<b>33,396,813</b>	<b>(4,061,948)</b>	<b>89.2</b>
<b>7 - Revenue from other Districts</b>								
71210: Special Education	1,885,009	1,932,368	47,359	102.5	1,885,009	1,552,812	(332,197)	82.4
<b>7 - Revenue from other Districts</b>	<b>1,885,009</b>	<b>1,932,368</b>	<b>47,359</b>	<b>102.5</b>	<b>1,885,009</b>	<b>1,552,812</b>	<b>(332,197)</b>	<b>82.4</b>
<b>8 - Revenue from other Agencies</b>								
81000: Governmental Entities	0	392,895	392,895	100.0	0	396,569	396,569	100.0
81880: Day Care	0	0	0	100.0	1,455,640	1,151,615	(304,025)	79.1
82000: Private Foundations Revenue	1,165,434	35,429	(1,130,005)	3.0	900,000	21,500	(878,500)	2.4
85000: Educational Service Districts	1,477,978	1,034,611	(443,367)	70.0	22,338	35,769	13,431	160.1

Run Date: September 21, 2021  
 Run Time: 1:45 pm  
 Report ID: TS166.v4

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Revenue by State and District Account w/% Received**  
 General Fund As Of: **July 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>
<b>8 - Revenue from other Agencies</b>	2,643,412	1,462,935	(1,180,477)	55.3	2,377,978	1,605,453	(772,525)	67.5
<b>9 - Other Financing Sources</b>								
93000: Sale of Equipment	0	160,105	160,105	100.0	0	260,491	260,491	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
<b>9 - Other Financing Sources</b>	2,000,000	160,105	(1,839,895)	8.0	3,000,000	260,491	(2,739,509)	8.7
<b><u>District Total</u></b>	<b><u>472,791,586</u></b>	<b><u>417,298,638</u></b>	<b><u>(55,492,948)</u></b>	<b><u>88.3</u></b>	<b><u>496,398,422</u></b>	<b><u>408,844,610</u></b>	<b><u>(87,553,812)</u></b>	<b><u>82.4</u></b>

Run Date: September 21, 2021

Run Time: 1:45 pm

Report ID:TS152.v3

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Expenditures by Program w/Encumbrances**  
**General Fund As Of: July 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>
<b>01: Basic Education</b>							
01000: Basic Education	199,110,073	199,025,813	15,999,097	184,068,797	15,858,857	(901,841)	100.5
01007: Basic Education - One Time	305,789	202,622	23,888	250,053	23,799	(71,230)	135.2
01011: Basic Education Enrichment	29,323,059	29,407,108	1,883,317	21,688,918	2,018,407	5,699,783	80.6
01030: BE Attendance BECCA	0	76,165	50	4,035	573	71,557	6.1
01040: BE Building Contributions	0	460,028	110	88,165	5,326	366,538	20.3
01050: BE Kindergarten Contributions	0	16,093	0	3,686	0	12,407	22.9
01065: BE Trans Bilingual Enrichment	2,461,875	2,461,875	182,446	2,050,347	182,114	229,414	90.7
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	66,033	453,829	35,307	154,784	76.0
01210: BE Fund Balance Special Ed	3,158,294	3,158,294	10,897	118,391	10,911	3,028,993	4.1
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	169,869	1,820,247	173,102	488,028	80.3
01280: BE HS Graduation	51,000	51,000	781	21,971	522	28,507	44.1
01281: BE HS Graduation Enrichment	27,000	27,000	0	0	0	27,000	0.0
01310: BE Para Coverage	5,000	5,000	6,456	10,629	0	(5,629)	212.6
01320: BE Peer Review Pool	75,000	75,000	0	556	0	74,444	0.7
01430: BE Instructional	34,412	34,412	741	8,917	0	25,495	25.9
01440: BE - Non-Instructional	42,139	42,139	1,907	21,214	1,891	19,034	54.8
01460: BE FB Non-Instructional	0	0	(3)	369	0	(369)	100.0
01480: BE Strategic Goals/Initiatives	237,894	338,584	16,418	131,706	11,250	195,628	42.2
01651: BE Special Programs Enrichment	1,341,032	1,421,032	272,896	939,715	73,867	407,450	71.3
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	10,495,983	777,208	9,264,609	874,097	357,276	96.6
01881: BE Partner Schools Enrichment	894,531	680,484	78,583	839,252	82,575	(241,343)	135.5
01901: BE Running Start	2,704,666	2,704,666	918,010	2,992,658	274,290	(562,282)	120.8
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	1,032,774	1,101,558	28,814	355,208	76.1
01940: BE MS Athletic Reserve	0	385,052	0	0	0	385,052	0.0
01990: BE Curriculum & Instruction	4,137,514	4,145,194	52,087	2,597,361	177,649	1,370,184	66.9
01991: BE Curriculum & Instruction 1x	2,179,295	2,221,345	0	23,789	7,251	2,190,305	1.4
<b>Total 01: Basic Education</b>	<b>261,610,933</b>	<b>260,837,084</b>	<b>21,493,565</b>	<b>228,665,054</b>	<b>19,840,602</b>	<b>12,331,429</b>	<b>95.3</b>
<b>02: Basic Education - ALE</b>							
02000: BE Alternative Learning Exp	502,899	502,899	69,941	201,161	69,906	231,832	53.9
<b>Total 02: Basic Education - ALE</b>	<b>502,899</b>	<b>502,899</b>	<b>69,941</b>	<b>201,161</b>	<b>69,906</b>	<b>231,832</b>	<b>53.9</b>

Run Date: September 21, 2021  
 Run Time: 1:45 pm  
 Report ID:TS152.v3

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Expenditures by Program w/Encumbrances**  
 General Fund As Of: **July 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>
<b>03: Basic Education-1418 Open</b>							
03000: Basic Ed - 1418 Open Doors	3,057,274	3,058,774	153,150	1,393,942	1,427,270	237,561	92.2
<b>Total 03: Basic Education-1418 Open</b>	<b>3,057,274</b>	<b>3,058,774</b>	<b>153,150</b>	<b>1,393,942</b>	<b>1,427,270</b>	<b>237,561</b>	<b>92.2</b>
<b>12: Fed Stimulus - School Imp</b>							
12000: ESSER II	0	0	359,631	359,631	84,404	(444,034)	100.0
<b>Total 12: Fed Stimulus - School Imp</b>	<b>0</b>	<b>0</b>	<b>359,631</b>	<b>359,631</b>	<b>84,404</b>	<b>(444,034)</b>	<b>100.0</b>
<b>13: Fed Stimulus - Fiscal Stab</b>							
13000: ESSER III	0	0	662	662	83,713	(84,375)	100.0
<b>Total 13: Fed Stimulus - Fiscal Stab</b>	<b>0</b>	<b>0</b>	<b>662</b>	<b>662</b>	<b>83,713</b>	<b>(84,375)</b>	<b>100.0</b>
<b>21: Special Education, State</b>							
21000: Special Education - State	25,562,705	25,557,867	1,863,010	19,690,420	2,487,293	3,380,154	86.8
21011: Special Education Enrichment	2,100,000	2,104,838	381,542	3,383,070	2,034,003	(3,312,235)	257.4
21021: Spec Ed Enrichment-Director A	0	0	16,343	81,333	45,172	(126,505)	100.0
21031: Spec Ed Enrichment-Director B	0	0	89	62,349	1,123	(63,472)	100.0
21510: SPED - PreSchool	3,569,864	3,569,864	322,127	3,048,599	278,483	242,783	93.2
21600: Special Ed State - Elem. Ed.	14,395,266	14,395,266	1,175,196	13,271,519	1,152,509	(28,762)	100.2
21660: SPED State Safety Net Elem Ed	97,760	97,760	9,490	102,984	9,420	(14,644)	115.0
21700: Special Ed State - Sec. Ed.	7,674,831	7,674,831	672,483	7,697,317	674,526	(697,012)	109.1
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	61,168	643,801	59,132	(322,249)	184.6
21800: Special Ed State - CBT	808,756	808,756	61,888	702,488	61,085	45,183	94.4
<b>Total 21: Special Education, State</b>	<b>54,597,866</b>	<b>54,597,866</b>	<b>4,563,335</b>	<b>48,683,878</b>	<b>6,802,746</b>	<b>(888,758)</b>	<b>101.6</b>
<b>22: SPED Infants &amp; Tod - State</b>							
22000: SPED Infants & Toddlers-State	0	0	0	452	995	(1,447)	100.0
<b>Total 22: SPED Infants &amp; Tod - State</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>452</b>	<b>995</b>	<b>(1,447)</b>	<b>100.0</b>
<b>24: Special Education, Federal</b>							
24501: SPED IDEAB Flow Thru 10-11	2,515	0	0	0	0	0	100.0
24511: SPED IDEAB Preschool 20-21	215,740	215,740	13,528	144,143	12,389	59,207	72.6
24661: SPED Safety Net - Elem. Ed.	129,849	129,849	16,676	178,766	16,364	(65,281)	150.3
24701: SPED IDEAB Flow Thru - Sec Ed	6,331,637	6,334,153	473,402	5,171,223	440,771	722,159	88.6
24761: SPED Safety Net - Secondary Ed	87,085	87,085	7,670	115,214	7,843	(35,972)	141.3
24861: SPED Safety Net - CBT	38,734	38,734	12,286	139,749	11,750	(112,765)	391.1
<b>Total 24: Special Education, Federal</b>	<b>6,805,560</b>	<b>6,805,561</b>	<b>523,561</b>	<b>5,749,097</b>	<b>489,116</b>	<b>567,348</b>	<b>91.7</b>
<b>31: Career &amp; Tech Ed, State</b>							
31000: CTE Technical Support	109,319	109,319	8,504	95,054	8,526	5,739	94.8

Run Date: September 21, 2021  
 Run Time: 1:45 pm  
 Report ID:TS152.v3

**TACOMA SCHOOL DISTRICT NO. 10**  
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 General Fund As Of: **July 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>
<b>31: Career &amp; Tech Ed, State</b>							
31011: CTE Support - Enrichment	38,095	38,095	0	0	0	38,095	0.0
31200: CTE JROTC	553,745	553,745	38,809	562,457	38,372	(47,084)	108.5
31510: CTE Administration	3,365,946	3,608,579	168,997	1,773,194	191,486	1,643,899	54.4
31600: CTE Agriculture & Science	505,748	505,748	98,171	682,270	142,763	(319,285)	163.1
31605: CTE Lincoln Tree Farm Harvest	0	0	1,974	25,861	9,414	(35,275)	100.0
31610: CTE Business Education	1,346,242	1,346,242	117,689	1,324,365	119,040	(97,163)	107.2
31620: CTE Marketing Education	301,237	301,237	12,666	149,178	12,096	139,963	53.5
31630: CTE Diversified Occupations	821,871	821,871	65,680	675,053	63,130	83,687	89.8
31640: CTE Trade & Industry	1,943,856	1,943,856	166,988	1,867,009	351,472	(274,625)	114.1
31650: CTE Family & Consumer Science	1,250,481	1,250,481	88,800	1,046,810	97,764	105,907	91.5
31660: CTE Next Move	205,110	205,110	24,112	216,197	27,396	(38,483)	118.8
31670: CTE Technology	932,541	932,541	50,528	554,431	98,402	279,708	70.0
31680: CTE Health Occupations	666,060	666,060	61,901	744,152	60,040	(138,132)	120.7
31710: CTE Career Guidance	526,812	526,812	50,126	469,364	31,395	26,053	95.1
31880: CTE Partner School	1,651,396	1,845,565	138,241	1,559,081	141,459	145,025	92.1
31901: CTE Running Start	129,709	129,709	39,759	211,995	23,555	(105,841)	181.6
31902: CTE Open Doors	141,271	141,271	0	0	150,000	(8,729)	106.2
<b>Total 31: Career &amp; Tech Ed, State</b>	<b>14,489,439</b>	<b>14,926,241</b>	<b>1,132,942</b>	<b>11,956,471</b>	<b>1,566,310</b>	<b>1,403,460</b>	<b>90.6</b>
<b>34: Middle School CTE</b>							
34500: CTE Middle School	2,963,585	3,139,684	207,015	2,338,538	253,344	547,802	82.6
<b>Total 34: Middle School CTE</b>	<b>2,963,585</b>	<b>3,139,684</b>	<b>207,015</b>	<b>2,338,538</b>	<b>253,344</b>	<b>547,802</b>	<b>82.6</b>
<b>38: Career &amp; Tech Ed, Federal</b>							
38501: CTE Perkins Grant 20-21	244,795	261,258	869	63,101	131,407	66,750	74.5
38531: CTE Non-Traditional Fields	0	2,409	0	0	2,409	0	100.0
<b>Total 38: Career &amp; Tech Ed, Federal</b>	<b>244,795</b>	<b>263,667</b>	<b>869</b>	<b>63,101</b>	<b>133,816</b>	<b>66,750</b>	<b>74.7</b>
<b>51: Disadvantaged, Federal</b>							
51201: OSSI Targeted/Comprehensive 21	491,333	633,748	50,770	539,576	21,648	72,524	88.6
51202: OSSI Targeted/Comprehensive 22	0	0	0	0	447	(447)	100.0
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	1,008,527	7,699,417	910,494	1,125,318	88.4
51502: T1-A Disadvantaged 21-22	0	0	0	0	331	(331)	100.0
51509: T1-A Disadvantaged 18-19	0	0	10	10	0	(10)	100.0
51520: ESEA Distinguished Sch. Award	0	8,771	0	2	0	8,769	0.0
51531: T10-C Homeless Ed 20-21	56,763	49,887	5,584	51,944	1	(2,058)	104.1

Run Date: September 21, 2021  
 Run Time: 1:45 pm  
 Report ID:TS152.v3

**TACOMA SCHOOL DISTRICT NO. 10**  
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 General Fund As Of: **July 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>
<b>51: Disadvantaged, Federal</b>							
51601: T1-D Neglect & Delinqnt 20-21	91,085	96,158	7,241	80,677	7,251	8,229	91.4
<b>Total 51: Disadvantaged, Federal</b>	<b>9,958,643</b>	<b>10,523,793</b>	<b>1,072,134</b>	<b>8,380,295</b>	<b>940,172</b>	<b>1,203,325</b>	<b>88.6</b>
<b>52: School Improvement, Federa</b>							
52420: Title IV - Part A	0	0	0	21,118	0	(21,118)	100.0
52421: Title IV - Part A	682,564	838,271	63,039	681,649	75,629	80,993	90.3
52471: T2-A Teacher Quality 20-21	1,027,707	1,022,103	97,633	1,030,235	118,304	(126,436)	112.4
<b>Total 52: School Improvement, Federa</b>	<b>1,710,271</b>	<b>1,860,374</b>	<b>160,672</b>	<b>1,733,002</b>	<b>193,933</b>	<b>(66,561)</b>	<b>103.6</b>
<b>55: Learning Assistance Prog,</b>							
55500: Learning Assistance Program	9,428,335	10,364,879	1,145,663	8,416,607	1,104,108	844,165	91.9
55501: Learning Assistance Co-Teach	1,312,491	1,312,491	116,793	1,074,911	97,505	140,074	89.3
55520: LAP High Poverty	4,466,247	4,999,477	418,625	3,442,836	399,575	1,157,066	76.9
55521: LAP High Poverty Co-Teach	769,184	769,184	47,627	539,122	47,210	182,852	76.2
<b>Total 55: Learning Assistance Prog,</b>	<b>15,976,257</b>	<b>17,446,031</b>	<b>1,728,708</b>	<b>13,473,476</b>	<b>1,648,398</b>	<b>2,324,158</b>	<b>86.7</b>
<b>56: State Institutions, Ctrs &amp;</b>							
56510: Remann Hall	402,021	402,021	53,523	343,275	55,176	3,570	99.1
<b>Total 56: State Institutions, Ctrs &amp;</b>	<b>402,021</b>	<b>402,021</b>	<b>53,523</b>	<b>343,275</b>	<b>55,176</b>	<b>3,570</b>	<b>99.1</b>
<b>57: NegleCTEd &amp; Delinquent</b>							
57511: T1-D Neglect/Delinquent 20-21	154,096	171,503	20,031	138,705	27,342	5,456	96.8
<b>Total 57: NegleCTEd &amp; Delinquent</b>	<b>154,096</b>	<b>171,503</b>	<b>20,031</b>	<b>138,705</b>	<b>27,342</b>	<b>5,456</b>	<b>96.8</b>
<b>58: Special &amp; Pilot Programs</b>							
58020: Collection of Evidence	0	27,160	0	0	0	27,160	0.0
58079: Certification Bonus	2,707,370	2,359,382	2,364,034	2,364,034	0	(4,652)	100.2
58161: Homeless Student Stability 21	0	63,892	5,024	36,964	4,714	22,213	65.2
58221: IB Test Fee Program	0	17,255	0	17,255	0	0	100.0
58251: Computer Science and Education	0	4,673	0	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	17,758	1,537	5,428	10,906	1,425	92.0
58310: Beg Ed Support Team 19-20	0	0	1	(197)	0	197	100.0
58311: Beg Ed Support Team 20-21	93,458	202,653	0	239,834	(34,046)	(3,135)	101.5
58351: New Dual Language Program	0	28,038	7,802	21,330	0	6,708	76.1
58370: Open Educational Resource Proj	0	11,683	0	129	0	11,554	1.1
58381: Integrat. Tiered Suicide Prev.	0	14,019	0	8,701	4,400	918	93.4
58391: Bilingual Educator Book Init.	0	20,000	0	19,998	0	2	100.0
58591: Maritime Program - CORE PLUS	0	35,515	4,906	37,065	1,033	(2,584)	107.3

Run Date: September 21, 2021

Run Time: 1:45 pm

Report ID:TS152.v3

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**General Fund As Of: July 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>
<b>58: Special &amp; Pilot Programs</b>							
58651: Admin Intern Program 20-21	0	12,840	0	4,413	0	8,427	34.4
58661: Recruiting Wash Teachers 20-21	0	21,500	545	14,162	0	7,338	65.9
58671: WA 1st Robotics Competition 21	0	10,500	2,646	2,646	3,303	4,550	56.7
58691: WA FIRST- FIRST Tech Challenge	0	9,346	10,875	14,053	0	(4,707)	150.4
58731: OSSI District Grant	245,917	299,066	9,071	270,292	7,565	21,208	92.9
58732: OSSI District Grant	0	0	0	0	7,913	(7,913)	100.0
58751: OSSI Targeted 3+ Schools	0	280,378	33,459	226,128	9,049	45,201	83.9
58771: TPEP Teacher Training 20-21	93,458	117,159	24,712	108,150	9,010	(1)	100.0
58900: Para Educator Cert. Program	0	34,936	0	896	0	34,040	2.6
<b>Total 58: Special &amp; Pilot Programs</b>	<b>3,140,203</b>	<b>3,601,673</b>	<b>2,464,612</b>	<b>3,409,738</b>	<b>23,848</b>	<b>168,087</b>	<b>95.3</b>
<b>61: Head Start, Federal</b>							
61510: Head Start Regular 19-20	0	1,763,107	0	1,068,431	95	694,581	60.6
61511: Head Start Regular 20-21	5,806,722	4,947,970	449,306	3,918,000	713,468	316,502	93.6
61512: Head Start Regular 21-22	0	0	2,882	2,882	3,998	(6,880)	100.0
61520: Head Start Training 19-20	0	50,654	0	0	0	50,654	0.0
61521: Head Start Training 20-21	66,130	105,762	16,359	38,651	11,193	55,918	47.1
61530: Head Start COVID 19	0	141,025	0	141,025	0	0	100.0
61531: Head Start COVID 19 20-21	0	598,988	0	6,016	0	592,972	1.0
<b>Total 61: Head Start, Federal</b>	<b>5,872,852</b>	<b>7,607,506</b>	<b>468,548</b>	<b>5,175,006</b>	<b>728,753</b>	<b>1,703,746</b>	<b>77.6</b>
<b>64: Limited English Proficienc</b>							
64501: Limited English 20-21	420,759	524,160	70,043	337,665	60,418	126,077	75.9
<b>Total 64: Limited English Proficienc</b>	<b>420,759</b>	<b>524,160</b>	<b>70,043</b>	<b>337,665</b>	<b>60,418</b>	<b>126,077</b>	<b>75.9</b>
<b>65: Transitional Bilingual, St</b>							
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	328,334	3,725,682	327,046	684,346	85.6
<b>Total 65: Transitional Bilingual, St</b>	<b>4,772,013</b>	<b>4,772,013</b>	<b>328,334</b>	<b>3,725,682</b>	<b>327,046</b>	<b>719,285</b>	<b>84.9</b>
<b>68: Indian Education, Federal</b>							
68011: Indian Education Enrichment	153,318	153,318	13,313	127,918	11,681	13,719	91.1
68501: Indian Education 20-21	188,518	174,180	8,892	175,087	9,990	(10,897)	106.3
68502: Indian Education 21-22	0	0	8,046	8,046	7,102	(15,148)	100.0
<b>Total 68: Indian Education, Federal</b>	<b>341,836</b>	<b>327,498</b>	<b>30,251</b>	<b>311,051</b>	<b>28,773</b>	<b>(12,326)</b>	<b>103.8</b>
<b>69: Other Compensatory Program</b>							
69200: District Conferences	0	14,535	0	0	0	14,535	0.0
<b>Total 69: Other Compensatory Program</b>	<b>0</b>	<b>14,535</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14,535</b>	<b>0.0</b>

Run Date: September 21, 2021

Run Time: 1:45 pm

Report ID:TS152.v3

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Expenditures by Program w/Encumbrances**  
**General Fund As Of: July 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>
<b>73: Summer School</b>							
73010: Summer School - Buildings	0	(179)	0	0	0	(179)	0.0
73880: Summer School - Partner School	11,295	11,295	3,330	3,451	1,704	6,140	45.6
<b>Total 73: Summer School</b>	<b>11,295</b>	<b>11,116</b>	<b>3,330</b>	<b>3,451</b>	<b>1,704</b>	<b>5,961</b>	<b>46.4</b>
<b>74: Highly Capable, State</b>							
74000: Highly Capable	762,358	762,358	23,239	709,656	22,002	30,700	96.0
<b>Total 74: Highly Capable, State</b>	<b>762,358</b>	<b>762,358</b>	<b>23,239</b>	<b>709,656</b>	<b>22,002</b>	<b>30,700</b>	<b>96.0</b>
<b>79: Other Instructional Pgms</b>							
79000: Other Instructional Programs	16,580,554	9,119,409	0	0	0	9,119,409	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
79109: Early Childhood Ed 18-19	0	0	0	0	241	(241)	100.0
79128: Whole Kids Foundation	0	162	0	0	0	162	0.0
79181: Wallace Foundation 20-21	800,000	721,927	38,992	459,258	73,493	189,176	73.8
79201: JROTC - Army 20-21	215,672	215,672	18,850	212,068	18,584	(14,980)	106.9
79240: Kaiser Wellbeing	0	8,942	0	1,090	841	7,011	21.6
79259: Rockefeller Philanthropy Advis	0	3,121	0	1,009	0	2,112	32.3
79261: JROTC - Navy 20-21	83,685	83,685	7,153	79,993	6,468	(2,777)	103.3
79270: JROTC - Navy Start Up	0	2,059	0	79	0	1,980	3.8
79291: JROTC - Navy Orientation 10-11	0	2,682	377	1,374	1,308	0	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	0	12,675	0	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	766	349,554	0.2
79399: City of Tacoma - CBT	0	284,645	21,487	123,361	24,578	136,706	52.0
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	1,887	76,923	25,001	34,357	74.8
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

Run Date: September 21, 2021

Run Time: 1:45 pm

Report ID:TS152.v3

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<b>79: Other Instructional Pgms</b>							
79501: JROTC - Air Force 20-21	86,720	86,720	7,435	85,784	7,421	(6,485)	107.5
79531: JROTC - Marines 20-21	103,016	103,016	8,930	102,164	8,823	(7,971)	107.7
79560: Old Town Music Society Fund HS	0	7,732	0	0	0	7,732	0.0
79580: Curriculum Fundraising	0	471,244	4,271	52,305	500	418,439	11.2
79585: International Exchange Program	117,779	117,779	8,327	106,919	8,318	2,541	97.8
79591: Read To Me Enrichment	42,247	42,247	0	0	0	42,247	0.0
79679: College Spark Washington Yr 2	0	24,126	0	5,000	0	19,126	20.7
79693: Lincoln Ctr Gates Grant	0	13,655	0	1,935	0	11,720	14.2
79733: Lincoln Ctr Extended Day Supp.	0	6,704	0	396	0	6,308	5.9
79754: Greater Tacoma Community Fdtn	0	26,428	4,382	13,440	0	12,988	50.9
79755: Foundation for Tacoma Students	0	39,439	0	7,566	0	31,873	19.2
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	195,008	20,041	20,041	24,486	150,481	22.8
79959: Art for the Sake of Art 18-19	0	101	0	0	0	101	0.0
79978: The Hartford Commitment	0	10,000	0	0	0	10,000	0.0
79989: College in the High School-TCC	0	12,127	0	12,127	0	0	100.0
<b>Total 79: Other Instructional Pgms</b>	<b>18,183,436</b>	<b>12,866,759</b>	<b>142,132</b>	<b>1,532,002</b>	<b>203,831</b>	<b>11,130,926</b>	<b>13.5</b>
<b>88: Child Care</b>							
88010: Tuition Based Preschool	612,000	612,000	39,523	412,018	38,670	161,312	73.6
88040: Head Start Contributions	0	54	0	0	0	54	0.0
88101: Early Childhood Ed 20-21	1,455,640	1,458,301	110,369	1,382,211	116,039	(39,949)	102.7
88102: Early Childhood Ed 21-22	0	0	5,093	5,093	5,104	(10,196)	100.0
88211: Transportation PreSchool	30,000	30,000	0	0	0	30,000	0.0
88310: SPED Community Preschool	2,515,313	2,515,313	187,675	2,098,538	186,534	230,240	90.8
88411: ECEAP Summer Program 2020	0	93,844	0	35,769	0	58,075	38.1
<b>Total 88: Child Care</b>	<b>4,612,953</b>	<b>4,709,512</b>	<b>342,659</b>	<b>3,933,629</b>	<b>346,348</b>	<b>429,535</b>	<b>90.9</b>
<b>89: Community Services</b>							
89010: Facility Use	177,250	177,250	6,523	9,036	13,552	154,662	12.7
89020: Facility Use - Fields	7,350	7,350	1,186	7,123	3,870	(3,644)	149.6
89030: Facility Use - Swim Pools	7,100	7,100	0	0	0	7,100	0.0
89040: Facility Use - Stadiums	31,000	31,000	2,025	2,882	7,160	20,958	32.4
89050: Facility Use - Theaters	157,000	157,000	267	1,457	2,893	152,650	2.8
89060: Facility Use - Other	42,000	42,000	29,401	39,099	4,117	(1,216)	102.9

Run Date: September 21, 2021  
 Run Time: 1:45 pm  
 Report ID:TS152.v3

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Expenditures by Program w/Encumbrances**  
 General Fund As Of: **July 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>
<b>89: Community Services</b>							
89150: Summer Nutrition Svcs	117,000	117,000	0	0	0	117,000	0.0
89160: Community Partnerships	408,854	408,854	27,792	311,275	31,716	65,863	83.9
<b>Total 89: Community Services</b>	<b>947,554</b>	<b>947,554</b>	<b>67,193</b>	<b>370,872</b>	<b>63,309</b>	<b>513,373</b>	<b>45.8</b>
<b>97: District-Wide Support</b>							
97000: District-Wide Support	34,062,503	34,523,439	2,646,418	35,254,075	6,418,079	(7,148,715)	120.7
97011: District-Wide Support Enrichme	25,143,078	25,260,322	1,702,627	18,181,286	1,737,545	5,341,490	78.9
97090: DWS Tech General Admin	3,000,000	3,000,000	598,260	3,451,984	165,191	(617,175)	120.6
97093: DWS Tech Util/Net	161,138	161,138	13,285	151,393	131,680	(121,935)	175.7
97580: DWS Security	1,425,624	1,426,624	105,764	1,084,578	177,972	164,074	88.5
97880: DWS Partner School	0	0	0	0	20,357	(20,357)	100.0
<b>Total 97: District-Wide Support</b>	<b>63,792,343</b>	<b>64,371,523</b>	<b>5,066,353</b>	<b>58,123,316</b>	<b>8,650,825</b>	<b>(2,402,618)</b>	<b>103.7</b>
<b>98: Nutrition Svcs</b>							
98000: Nutrition Services	11,827,416	11,829,097	170,671	11,940,796	149,881	(261,580)	102.2
98011: Nutrition Services Enrichment	721,781	721,781	33,674	202,520	15,411	503,850	30.2
98030: Nutrition Svcs - Summer	62	62	104,913	112,904	52,963	(165,805)	267,526.9
98301: Nutrition Services - MTG	0	133,000	0	23,969	0	109,031	18.0
98401: Nutrition Serv -Meals for Kids	0	104,655	0	0	33,791	70,864	32.3
<b>Total 98: Nutrition Svcs</b>	<b>12,549,259</b>	<b>12,788,595</b>	<b>309,258</b>	<b>12,280,189</b>	<b>252,046</b>	<b>256,360</b>	<b>98.0</b>
<b>99: Pupil Transportation</b>							
99000: Pupil Transportation	15,057,337	15,097,490	980,862	8,885,504	4,971,069	1,240,917	91.8
99011: Pupil Transportation Enrichmen	508,262	508,262	0	0	0	508,262	0.0
99110: Transportation - Ex Curr	330,000	330,000	16,676	91,921	388,079	(150,000)	145.5
99120: Transportation - Field Trips	(946,643)	(946,596)	(6,481)	(159,799)	35,222	(822,020)	13.2
<b>Total 99: Pupil Transportation</b>	<b>14,948,956</b>	<b>14,989,156</b>	<b>991,057</b>	<b>8,817,627</b>	<b>5,394,370</b>	<b>777,160</b>	<b>94.8</b>
<b>District Total</b>	<b>502,829,456</b>	<b>502,829,456</b>	<b>41,846,747</b>	<b>422,210,624</b>	<b>49,720,516</b>	<b>30,898,317</b>	<b>93.9</b>

Run Date: September 21, 2021  
 Run Time: 1:42 pm  
 Report ID: TS161.v6

**TACOMA SCHOOL DISTRICT NO. 10**  
**Income Statement and Changes in Fund Balance**  
 Associated Student Body Fund As Of: **July 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>
<b>Resources Available</b>					
<b>Restricted Fund Balance</b>					
819: Restricted to Fund Purposes	1,891,271	1,980,522	89,251	104.7	51.1
<b>Total Restricted Fund Balance</b>	<b>1,891,271</b>	<b>1,980,522</b>	<b>89,251</b>	<b>104.7</b>	<b>51.1</b>
<b>Nonspendable and Assigned Fund Balance</b>					
<b>Total Nonspendable and Assigned Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100.0</b>	<b>100.0</b>
<b>Total Beginning Fund Balance</b>	<b>1,891,271</b>	<b>1,980,522</b>	<b>89,251</b>	<b>104.7</b>	<b>51.1</b>
<b>Revenue</b>					
1 - General Student Body	932,533	73,203	(859,330)	7.8	36.4
2 - Athletics	349,800	10,314	(339,486)	2.9	61.6
3 - Classes	417,250	12,539	(404,711)	3.0	22.1
4 - Clubs	1,774,687	45,603	(1,729,084)	2.6	16.6
6 - Private Money	45,280	21,695	(23,585)	47.9	3.9
<b>Total Revenue</b>	<b>3,519,550</b>	<b>163,354</b>	<b>(3,356,196)</b>	<b>4.6</b>	<b>26.2</b>
<b>Total Resources Available</b>	<b>5,410,821</b>	<b>2,143,876</b>	<b>(3,266,945)</b>	<b>39.6</b>	<b>37.8</b>
<b>Uses of Resources</b>					
<b>Expenditures</b>					
1 - General Student Body	778,159	96,834	681,325	12.4	31.7
2 - Athletics	473,250	33,283	439,967	7.0	60.7
3 - Classes	346,613	40,123	306,490	11.6	20.6
4 - Clubs	1,754,086	64,740	1,689,346	3.7	18.2
6 - Private Money	63,269	23,150	40,119	36.6	4.7
<b>Total Expenditures</b>	<b>3,415,377</b>	<b>258,130</b>	<b>3,157,247</b>	<b>7.6</b>	<b>25.9</b>
<b>Total Uses of Resources</b>	<b>3,415,377</b>	<b>258,130</b>	<b>3,157,247</b>	<b>7.6</b>	<b>25.9</b>
<b>Ending Fund Balance</b>	<b>1,995,444</b>	<b>1,885,746</b>	<b>(109,698)</b>	<b>94.5</b>	<b>50.1</b>

Run Date: September 21, 2021

Run Time: 1:42 pm

Report ID: TS157.v5

**TACOMA SCHOOL DISTRICT NO. 10**  
**ASB Statement Of Revenue and Expenditure by BRC**  
**Associated Student Body Fund July 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	11	0	0	9,094	0	9,094
104 Blix	1,268	2	0	0	1,270	0	1,270
105 Boze	10,717	718	0	0	11,436	0	11,436
107 Browns Pt	14,669	564	0	0	15,233	0	15,233
109 Bryant	13,153	427	528	0	13,052	0	13,052
110 Crescent Hts	1,093	1	0	0	1,094	0	1,094
113 DeLong	9,427	464	0	0	9,891	0	9,891
115 Downing	8,183	(781)	(632)	0	8,033	0	8,033
117 Edison	4,439	414	0	0	4,852	0	4,852
119 Fawcett	9,710	4,539	5,370	0	8,879	0	8,879
121 Fern Hill	299	0	0	0	299	0	299
123 Franklin	1,945	1,675	0	0	3,619	0	3,619
125 Geiger	9,292	2,794	3,095	0	8,991	0	8,991
133 Jefferson	3,117	45	0	0	3,162	0	3,162
135 Larchmont	3,605	85	0	0	3,690	0	3,690
137 Lister	5,648	1,430	1,260	0	5,818	0	5,818
139 Lowell	4,282	721	0	0	5,003	0	5,003
143 Lyon	5,402	1,512	2,113	0	4,801	0	4,801
147 Manitou Pk	7,213	523	0	0	7,736	0	7,736
149 Mann	595	33	0	0	628	0	628
151 McCarver	3,577	4	0	0	3,582	0	3,582
157 NE Tacoma	7,356	9	952	0	6,412	0	6,412
163 Pt Defiance	2,174	3	178	0	1,999	0	1,999
165 Reed	5,446	7	0	0	5,453	0	5,453
169 Roosevelt	5,108	340	0	0	5,448	0	5,448
175 Sheridan	1,118	610	0	0	1,727	0	1,727
177 Sherman	5,449	1,557	774	0	6,232	0	6,232
179 Stanley	1,241	2	0	0	1,242	0	1,242
181 Skyline	6,709	333	0	0	7,042	0	7,042
183 Wainwright	19,748	25	565	0	19,208	0	19,208
185 Washington	4,168	215	0	0	4,384	0	4,384
187 Whitman	4,479	451	0	0	4,930	0	4,930
189 Whittier	2,098	3	0	0	2,101	0	2,101
200 Giaudrone	41,584	1,705	5,889	0	37,400	0	37,400
202 Baker	136,436	4,620	4,499	0	136,557	0	136,557

Run Date: September 21, 2021

Run Time: 1:42 pm

Report ID: TS157.v5

**TACOMA SCHOOL DISTRICT NO. 10**  
**ASB Statement Of Revenue and Expenditure by BRC**  
**Associated Student Body Fund July 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	1,708	0	0	58,808	0	58,808
208 Hunt	17,190	21	0	0	17,211	0	17,211
210 Jason Lee	33,460	323	4,660	0	29,123	0	29,123
212 Mason	40,382	364	686	0	40,060	0	40,060
216 Meeker	69,006	6,435	2,165	0	73,276	0	73,276
218 Stewart	55,313	1,618	2,390	0	54,541	0	54,541
220 Truman	116,509	1,992	6,367	0	112,134	0	112,134
221 First Creek	31,318	1,699	1,905	0	31,113	0	31,113
224 Foss	97,674	14,907	19,054	0	93,528	0	93,528
226 Lincoln	217,717	17,427	30,737	0	204,407	0	204,407
228 Mt Tahoma	202,758	17,602	50,911	0	169,448	0	169,448
230 Stadium	196,172	55,977	40,170	0	211,979	0	211,979
232 Wilson	372,546	11,110	58,848	0	324,808	0	324,808
234 Oakland	5,011	831	2,157	0	3,686	0	3,686
235 IDEA School	4,307	154	417	0	4,045	0	4,045
237 SOTA	41,794	3,501	8,308	0	36,988	0	36,988
239 Science & Math Institute	45,251	2,168	3,058	0	44,362	0	44,362
246 Remann Hall	1,967	712	0	0	2,680	0	2,680
607 Career & Technical Education	29,784	37	0	0	29,821	0	29,821
617 ASB Athletics & Activities	0	0	500	0	(500)	0	(500)
734 Young Ambassadors	20,246	75	1,208	0	19,114	0	19,114
<b><u>District Total</u></b>	<b><u>2,030,224</u></b>	<b><u>163,354</u></b>	<b><u>258,130</u></b>	<b><u>3,415,377</u></b>	<b><u>1,935,448</u></b>	<b><u>0</u></b>	<b><u>1,935,448</u></b>

Run Date: September 21, 2021

Run Time: 1:46 pm

Report ID: TS160.v5

**TACOMA SCHOOL DISTRICT NO. 10**  
**Income Statement and Changes in Fund Balance**  
**Debt Service Fund As Of: July 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>
<b>Resources Available</b>					
<b>Restricted FB</b>					
830: Restricted for Debt Service	10,276,100	13,757,546	3,481,446	133.9	100.0
<b>Total Restricted FB</b>	<b>10,276,100</b>	<b>13,757,546</b>	<b>3,481,446</b>	<b>133.9</b>	<b>100.0</b>
<b>Total Beginning Fund Balance</b>	<b>10,276,100</b>	<b>13,757,546</b>	<b>3,481,446</b>	<b>133.9</b>	<b>100.0</b>
<b>Revenue</b>					
1 - Local Taxes	60,000,000	59,205,490	(794,510)	98.7	97.4
2 - Local Non-Tax	176,400	20,655	(155,745)	11.7	54.7
9 - Other Financing Sources	0	14,689	14,689	100.0	100.0
<b>Total Revenue</b>	<b>60,176,400</b>	<b>59,240,834</b>	<b>(935,566)</b>	<b>98.4</b>	<b>716.9</b>
<b>Total Resources Available</b>	<b>70,452,500</b>	<b>72,998,380</b>	<b>2,545,880</b>	<b>103.6</b>	<b>612.0</b>
<b>Uses of Resources</b>					
<b>Expenditures</b>					
728: Principal Payments	27,425,000	27,425,000	0	100.0	100.0
730: Interest Payments	33,454,200	21,166,242	12,287,958	63.3	100.0
790: Contractual Services - Other	0	900	(900)	100.0	100.0
<b>Total Expenditures</b>	<b>60,879,200</b>	<b>48,592,142</b>	<b>12,287,058</b>	<b>79.8</b>	<b>98.3</b>
<b>Total Uses of Resources</b>	<b>60,879,200</b>	<b>48,592,142</b>	<b>12,287,058</b>	<b>79.8</b>	<b>708.7</b>
<b>Ending Fund Balance</b>	<b>9,573,300</b>	<b>24,406,238</b>	<b>14,832,938</b>	<b>254.9</b>	<b>107.3</b>

Run Date: September 21, 2021  
 Run Time: 1:47 pm  
 Report ID: TS156.v4

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Revenue by State and District Account**  
**DFG/LTDG Fund July 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>
<b>1 - Local Taxes</b>								
11000: Local Property Tax	58,825,000	57,276,004	(1,548,996)	97.4	60,000,000	59,205,490	(794,510)	98.7
<b>1 - Local Taxes</b>	58,825,000	57,276,004	(1,548,996)	97.4	60,000,000	59,205,490	(794,510)	98.7
<b>2 - Local Non-Tax</b>								
23000: Investment Earnings	239,000	130,730	(108,270)	54.7	176,400	20,655	(155,745)	11.7
<b>2 - Local Non-Tax</b>	239,000	130,730	(108,270)	54.7	176,400	20,655	(155,745)	11.7
<b>9 - Other Financing Sources</b>								
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	366,010,000	366,010,000	100.0	0	5,750	5,750	100.0
<b>9 - Other Financing Sources</b>	0	366,010,000	366,010,000	100.0	0	14,689	14,689	100.0
<b><u>District Total</u></b>	<b><u>59,064,000</u></b>	<b><u>423,416,734</u></b>	<b><u>364,352,734</u></b>	<b><u>716.9</u></b>	<b><u>60,176,400</u></b>	<b><u>59,240,834</u></b>	<b><u>(935,566)</u></b>	<b><u>98.4</u></b>

Run Date: September 21, 2021  
 Run Time: 1:48 pm  
 Report ID: TS159.v7

**TACOMA SCHOOL DISTRICT NO. 10**  
**Income Statement and Changes in Fund Balance**  
**Capital Projects Fund As Of: July 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>
<b>Resources Available</b>					
<b>Restricted Fund Balance</b>					
861: Restricted from Bond Proceeds	50,536,000	45,901,006	(4,634,994)	90.8	96.5
862: Restricted from Levy Proceeds	13,191,000	14,697,733	1,506,733	111.4	71.5
<b>Total Restricted Fund Balance</b>	<b>63,727,000</b>	<b>60,598,739</b>	<b>(3,128,261)</b>	<b>95.1</b>	<b>94.2</b>
<b>Assigned Fund Balance</b>					
889: Assigned to Fund Purposes	3,765,000	3,261,836	(503,164)	86.6	100.0
<b>Total Assigned Fund Balance</b>	<b>3,765,000</b>	<b>3,261,836</b>	<b>(503,164)</b>	<b>86.6</b>	<b>124.0</b>
<b>Total Beginning Fund Balance</b>	<b>67,492,000</b>	<b>63,860,575</b>	<b>(3,631,425)</b>	<b>94.6</b>	<b>94.7</b>
<b>Revenue</b>					
1 - Local Taxes	424,000,000	23,694,244	(400,305,756)	5.6	97.5
2 - Local Non-Tax	1,735,000	683,734	(1,051,266)	39.4	91.4
4 - State - Special Purpose	0	657,757	657,757	100.0	100.0
9 - Other Financing Sources	500,000	536,829,866	536,329,866	107,366.0	0.0
<b>Total Revenue</b>	<b>426,235,000</b>	<b>561,865,600</b>	<b>135,630,600</b>	<b>131.8</b>	<b>95.5</b>
<b>Total Resources Available</b>	<b>493,727,000</b>	<b>625,726,176</b>	<b>131,999,176</b>	<b>126.7</b>	<b>94.8</b>
<b>Uses of Resources</b>					
<b>Expenditures</b>					
12 - Site Improvements	75,000	447,954	(372,954)	597.3	69.7
21 - New Buildings	75,770,000	53,975,017	21,794,983	71.2	82.3
22 - Remodeled Buildings	16,386,000	3,398,795	12,987,205	20.7	14.4
31 - Initial Equipment	36,905,000	11,473,471	25,431,529	31.1	30.5
35 - Instructional Technology	0	14,785,257	(14,785,257)	100.0	100.0
51 - Sale of Real Estate	0	42,486	(42,486)	100.0	100.0
52 - MODIFY REPORT FOR DESC	10,000	1,685	8,315	16.9	100.0
61 - Bond/Levy Issuance-Election	400,000	1,829,866	(1,429,866)	457.5	100.0
<b>Total Expenditures</b>	<b>129,546,000</b>	<b>85,954,532</b>	<b>43,591,468</b>	<b>66.4</b>	<b>62.1</b>
<b>Total Uses of Resources</b>	<b>129,546,000</b>	<b>85,954,532</b>	<b>43,591,468</b>	<b>66.4</b>	<b>62.1</b>
<b>Ending Fund Balance</b>	<b>364,181,000</b>	<b>539,771,643</b>	<b>175,590,643</b>	<b>148.2</b>	<b>189.5</b>

**Run Date:** September 21, 2021  
**Run Time:** 1:48 pm  
**Report ID:** TS159.v7

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



	<b>Current Year Adopted Budget</b>	<b>Current Year Year to Date Actual</b>	<b>Under Budget (Over)</b>	<b>% Current Year Budget</b>	<b>% Prior Year Budget</b>
861: Restricted from Bond Proceeds	50,536,000	45,901,006	(4,634,994)	90.8	96.5
862: Restricted from Levy Proceeds	13,191,000	14,697,733	1,506,733	111.4	71.5
<b>Total Restricted Fund Balance</b>	<b>63,727,000</b>	<b>60,598,739</b>	<b>(3,128,261)</b>	<b>95.1</b>	<b>94.2</b>
889: Assigned to Fund Purposes	3,765,000	479,172,904	475,407,904	2,727.0	100.0
<b>Total Assigned Fund Balance</b>	<b>3,765,000</b>	<b>479,172,904</b>	<b>475,407,904</b>	<b>12,727.0</b>	<b>(1,978.2)</b>
<b>Total Ending Fund Balance</b>	<b>67,492,000</b>	<b>539,771,643</b>	<b>472,279,643</b>	<b>799.8</b>	<b>57.5</b>

Run Date: September 21, 2021  
 Run Time: 1:48 pm  
 Report ID: TS156.v4

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Revenue by State and District Account**  
**Capital Projects Fund July 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>
<b>1 - Local Taxes</b>								
11000: Local Property Tax	24,000,000	23,389,092	(610,908)	97.5	424,000,000	23,694,244	(400,305,756)	5.6
<b>1 - Local Taxes</b>	24,000,000	23,389,092	(610,908)	97.5	424,000,000	23,694,244	(400,305,756)	5.6
<b>2 - Local Non-Tax</b>								
23000: Investment Earnings	1,692,000	1,557,453	(134,547)	92.0	1,692,000	553,329	(1,138,671)	32.7
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	13,856	(29,144)	32.2
29260: Other Commissions/Rebates	0	0	0	100.0	0	101,549	101,549	100.0
<b>2 - Local Non-Tax</b>	1,735,000	1,586,622	(148,378)	91.4	1,735,000	683,734	(1,051,266)	39.4
<b>4 - State - Special Purpose</b>								
41000: Special Purpose - Unassigned	0	62,089	62,089	100.0	0	0	0	100.0
41300: State Matching - Paid Direct to District	0	0	0	100.0	0	657,757	657,757	100.0
<b>4 - State - Special Purpose</b>	0	62,089	62,089	100.0	0	657,757	657,757	100.0
<b>8 - Revenue from other Agencies</b>								
81000: Governmental Entities	0	23,826	23,826	100.0	0	0	0	100.0
<b>8 - Revenue from other Agencies</b>	0	23,826	23,826	100.0	0	0	0	100.0
<b>9 - Other Financing Sources</b>								
91000: Sale of Bonds	0	0	0	100.0	0	484,280,000	484,280,000	100.0
91100: Premium on Sale of Bonds	0	0	0	100.0	0	52,549,866	52,549,866	100.0
92000: Sale of Real Property	500,000	0	(500,000)	0.0	500,000	0	(500,000)	0.0
<b>9 - Other Financing Sources</b>	500,000	0	(500,000)	0.0	500,000	536,829,866	536,329,866	107,366.0
<b><u>District Total</u></b>	<b><u>26,235,000</u></b>	<b><u>25,061,629</u></b>	<b><u>(1,173,371)</u></b>	<b><u>95.5</u></b>	<b><u>426,235,000</u></b>	<b><u>561,865,600</u></b>	<b><u>135,630,600</u></b>	<b><u>131.8</u></b>

Run Date: September 21, 2021

Run Time: 1:49 pm

Report ID: TS162.v4

**TACOMA SCHOOL DISTRICT NO. 10**  
**Income Statement and Changes in Fund Balance**  
**Transportation Vehicle Fund As Of: July 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>
<b>Resources Available</b>					
<b>Committed and Assigned FB</b>					
819: Restricted to Fund Purposes	2,586,800	2,661,285	74,485	102.9	130.7
<b>Total Committed and Assigned FB</b>	<u>2,586,800</u>	<u>2,661,285</u>	<u>74,485</u>	<u>102.9</u>	<u>130.7</u>
<b>Total Beginning Fund Balance</b>	<u>2,586,800</u>	<u>2,661,285</u>	<u>74,485</u>	<u>102.9</u>	<u>130.7</u>
<b>Revenue</b>					
2 - Local Non-Tax	30,000	3,064	(26,936)	10.2	330.0
4 - State - Special Purpose	510,550	0	(510,550)	0.0	0.0
9 - Other Financing Sources	0	23,250	23,250	100.0	100.0
<b>Total Revenue</b>	<u>540,550</u>	<u>26,314</u>	<u>(514,236)</u>	<u>4.9</u>	<u>7.8</u>
<b>Total Resources Available</b>	<u>3,127,350</u>	<u>2,687,598</u>	<u>(439,752)</u>	<u>85.9</u>	<u>104.8</u>
<b>Uses of Resources</b>					
<b>Expenditures</b>					
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
<b>Total Expenditures</b>	<u>780,000</u>	<u>447,822</u>	<u>332,178</u>	<u>57.4</u>	<u>90.5</u>
<b>Total Uses of Resources</b>	<u>780,000</u>	<u>447,822</u>	<u>332,178</u>	<u>57.4</u>	<u>90.5</u>
<b>Ending Fund Balance</b>	<u><u>2,347,350</u></u>	<u><u>2,239,776</u></u>	<u><u>(107,574)</u></u>	<u><u>95.4</u></u>	<u><u>110.5</u></u>

Run Date: September 21, 2021  
 Run Time: 1:50 pm  
 Report ID: TS156.v4

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Revenue by State and District Account**  
**Transportation Vehicle Fund July 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>
<b>2 - Local Non-Tax</b>								
23000: Investment Earnings	10,000	33,000	23,000	330.0	30,000	3,064	(26,936)	10.2
<b>2 - Local Non-Tax</b>	10,000	33,000	23,000	330.0	30,000	3,064	(26,936)	10.2
<b>4 - State - Special Purpose</b>								
44990: Transportation - Depreciation	562,000	0	(562,000)	0.0	510,550	0	(510,550)	0.0
<b>4 - State - Special Purpose</b>	562,000	0	(562,000)	0.0	510,550	0	(510,550)	0.0
<b>9 - Other Financing Sources</b>								
93000: Sale of Equipment	0	11,368	11,368	100.0	0	23,250	23,250	100.0
<b>9 - Other Financing Sources</b>	0	11,368	11,368	100.0	0	23,250	23,250	100.0
<b><u>District Total</u></b>	<b>572,000</b>	<b>44,368</b>	<b>(527,632)</b>	<b>7.8</b>	<b>540,550</b>	<b>26,314</b>	<b>(514,236)</b>	<b>4.9</b>