

2020-2021 Year End Financial Report

September 1, 2020 - August 31, 2021

(Unaudited)

Tacoma School District No. 10

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

2020 - 2021

YEAR END FINANCIAL REPORT
for
TACOMA PUBLIC SCHOOLS

Financial Operations through: August 31, 2021

Board of Directors

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Joshua Garcia, Ed. D.
Superintendent

Rosalind Medina
Chief Financial Officer

Report Prepared by Finance Department
Allison Deskins, Senior Financial Analyst

Date: November 15, 2021

To: Board of Directors 

From: Rosalind Medina, Chief Financial Officer

Re: 2020-21 Unaudited Year-End Financial Report

INTRODUCTION

This financial report is broken down into the following sections:

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

The intent of Section I, Financial Analysis, is to provide a summary of the financial operation of the general fund for the entire fiscal year. Year-end revenue, expenditure and fund balances are compared to budget and the prior year's balances. This section also provides summary information for major programs.

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

GENERAL FUND SUMMARY

Table 1 compares financial operating results from September 1, 2020 through August 31, 2021 with information through the same period for Fiscal Year 2019-20.

Table 1

General Fund Comparison for the fiscal period ended	August 31, 2020	August 31, 2021	Variance Higher/(lower)
Beginning Fund Balance	\$ 39,945,306	\$ 36,893,527	\$ (3,051,779)
Revenue	467,772,128	477,845,120	10,072,992
Other Financing Sources	3,099,700	3,092,925	(6,775)
Total Resources Available	510,817,134	517,831,572	7,014,438
Expenditures	473,923,608	461,765,201	(12,158,407)
Other Financing Uses	-	-	-
Total Use of Resources	473,923,608	461,765,201	(12,158,407)
Ending Fund Balance	\$ 36,893,527	\$ 56,066,371	\$ 19,172,844

OPERATING HIGHLIGHTS

- Tacoma Public Schools Board of Directors has again been recognized as a Board of Distinction by the Washington State School Directors Association (WSSDA) for demonstrating high levels of leadership and governance that promote district and student performance.
- For the eighth consecutive year, Tacoma Public Schools exceeded the Washington State high school graduation rate. The 2021 graduation rate was 88.4%, surpassing the Washington State average of 82.5% by 5.9%.
- Tacoma Public School District had the fourth highest enrollment in the State of Washington for fiscal year 2020-21 behind Seattle, Lake Washington and Spokane.
- Several departments in the Business & Finance division won awards:
 - The Purchasing Department received the *Achievement of Excellence in Procurement Award* for the twelfth consecutive year.
 - The Finance Department received both ASBO International's FY 2020 *Certificate of Excellence in Financial Reporting Award* as well as the GFOA *Certificate of Achievement for Excellence in Financial Reporting*.

REVENUE and OTHER FINANCING SOURCES

COMPARISON OF YEAR END VS. PRIOR YEAR ACTUAL

General fund revenue and other financing sources total \$480,938,045; this was \$10,066,217 (+2.1%) more than the prior year. Revenue from the various sources and the increases or decreases from the prior year are summarized in **Table 2**.

Table 2

<u>Revenue and Other Financing Sources Comparison by Year</u>					
Revenue Source	Through Aug 2020	Percent of Total	Through Aug 2021	Percent of Total	Variance higher/(lower)
Local Taxes	\$ 58,870,381	12.50%	\$ 73,847,394	15.35%	\$ 14,977,013
Local Non-Tax	5,600,429	1.19%	2,202,479	0.46%	(3,397,950)
State, General Purpose	270,407,139	57.43%	255,898,935	53.21%	(14,508,204)
State, Special Purpose	86,301,963	18.33%	75,752,316	15.75%	(10,549,647)
Federal, General Purpose	361,233	0.08%	820,500	0.17%	459,267
Federal, Special Purpose	41,332,428	8.78%	64,620,475	13.44%	23,288,047
Revenue - Other Districts	1,891,067	0.40%	2,104,045	0.44%	212,978
Revenue - Other Agencies	3,007,488	0.64%	2,598,977	0.54%	(408,511)
Revenue - Other Financing	3,099,700	0.66%	3,092,925	0.64%	(6,775)
Total Revenue	\$ 470,871,828	100.00%	\$ 480,938,045	100.00%	\$ 10,066,217

Local tax revenues consist of tax receipts from the educational programs and operations levies. In February 2018, Tacoma voters approved a levy that would allow the district to collect \$72 million a year. Due to legislative changes in the state's allocation formula, the district was only allowed to collect a portion of that amount for the first half of the 2019-2020 school year. That amount increased starting in January 2020, when Tacoma Public Schools was able to collect the full voter approved amount. Due to these changes, local tax revenues increased \$14,977,013 (+25.4%) compared to this time last year.

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

Revenue in this category decreased \$3,397,950 (-60.7%) compared to last year. This variance is the result of the following:

- \$1,537,327 decrease in Nutrition Service sales due to a change in the way meals are being distributed this year as a result of distance learning
- \$511,270 decrease in tuition-based programs such as the foreign exchange program and tuition-based preschool due to a decrease in participation/enrollment
- \$260,009 decrease in unassigned local support revenues
- \$238,836 decrease in investment earnings
- \$232,793 decrease in gifts, grants & donations
- \$189,954 decrease in insurance recoveries
- \$106,755 decrease in revenue generated from the use of district facilities
- \$96,527 decrease in funds generated from the sale of goods, supplies and services
- 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 \$14,508,204 (-5.4%) compared to this time last year. This variance was the result of the following:

- Total apportionment revenue decreased \$13,934,306 from last year at this time, due to a decrease in enrollment
- LEA decreased \$573,898 due to an increase in the assessed values in Tacoma, which reduces the district's qualification to receive LEA funding

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

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

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

Revenue in this category decreased \$10,549,647 (-12.2%) compared to this time last year. This variance is the result of the following:

- \$5,526,418 decrease in Special Education revenue due to a decrease in enrollment
- \$5,380,568 decrease in Transportation Operations revenue due to a decrease in ridership as a result of distance learning
- \$521,289 increase in Learning Assistance funding
- 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 \$459,267 (+127.1%) compared to this time last year. This variance is the result of the following:

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

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

Combined revenues in this category increased \$23,288,047 (+56.3%) compared to this time last year. This variance is the result of the following:

- \$28,485,401 increase in targeted COVID-19 funding through ESSER (Elementary and Secondary School Emergency Relief) and CARES (Coronavirus Aid, Relief, and Economic Security Act)
- \$3,283,424 decrease in Nutrition Services meal revenues
- \$1,333,612 decrease in Title I funding
- \$452,315 decrease in USDA commodities
- \$242,425 decrease in funding for the Head Start program
- The remaining variance is due to smaller variances in several other programs

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

Revenues in this category increased \$212,978 (+11.3%) compared to last year. This variance was the result of an increase in non-resident Special Education FTE from last year.

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

Revenue in this category decreased \$408,511 (-13.6%) compared to last year. This variance was the result of the following:

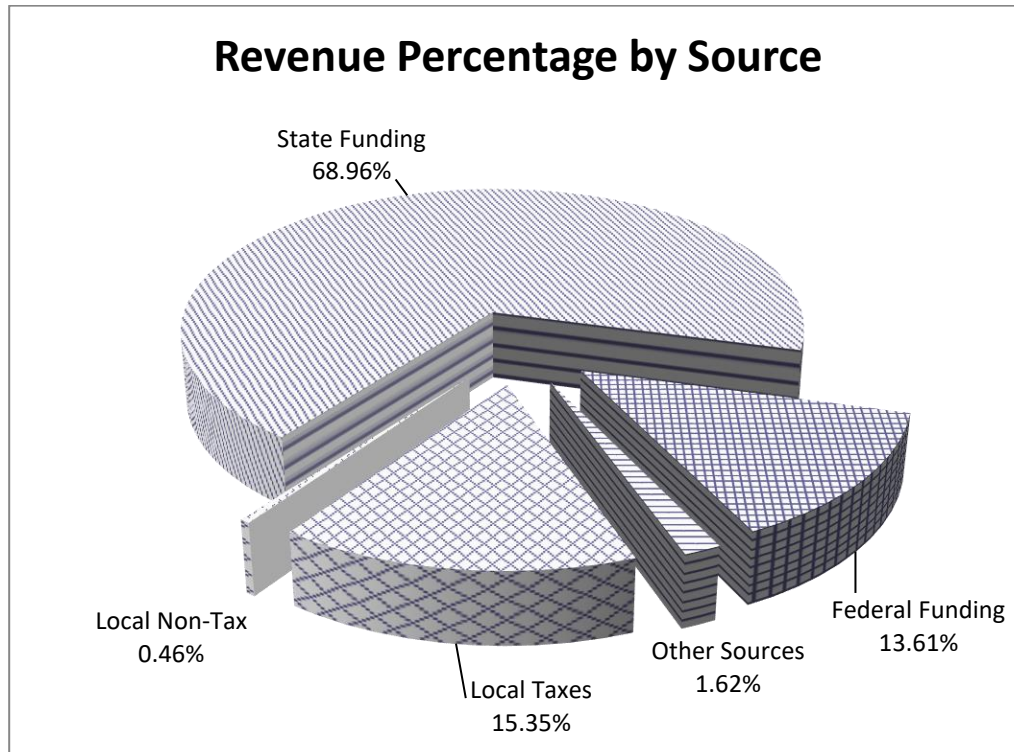
- \$329,969 decrease in revenue funded through the Wallace Foundation
- \$74,782 decrease in grants funded through the City of Tacoma
- The remaining variance is due to smaller variances in several other programs

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

Revenue in this category decreased \$6,775 (-0.2%) compared to this time last year.

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

Chart 1



Comparison of Budget vs. Actual

Table 3 compares budget and actual revenues and other financing sources for fiscal year 2020-21. Actual revenue was \$15,460,377 (-3.1%) below budget. This was due to a combination of variances in the nine major sources of revenue and is described in the following paragraphs.

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Table 3

<u>Revenue and Other Financing Sources</u>					
Revenue Source	Budget	Percent of Total	Actual	Percent of Total	Variance over/(under)
Local Taxes	\$ 72,897,467	14.69%	\$ 73,847,394	15.35%	\$ 949,927
Local Non-Tax	9,839,497	1.98%	2,202,479	0.46%	(7,637,018)
State, General Purpose	267,718,024	53.93%	255,898,935	53.21%	(11,819,089)
State, Special Purpose	100,732,593	20.29%	75,752,316	15.75%	(24,980,277)
Federal, General Purpose	489,093	0.10%	820,500	0.17%	331,407
Federal, Special Purpose	37,458,761	7.55%	64,620,475	13.44%	27,161,714
Revenue - Other Districts	1,885,009	0.38%	2,104,045	0.44%	219,036
Revenue - Other Agencies	2,377,978	0.48%	2,598,977	0.54%	220,999
Revenue - Other Financing	3,000,000	0.60%	3,092,925	0.64%	92,925
Total Revenue	\$ 496,398,422	100.00%	\$ 480,938,045	100.00%	\$ (15,460,377)

Local tax revenue was \$949,927 (+1.3%) above budget due to a higher collection rate than was originally anticipated at the time the 2020-21 budget was developed.

Local non-tax revenue was \$7,637,018 (-77.6%) below budget. This variance is the result of the following:

- \$1,699,978 decrease from budget in nutrition service sales
- \$1,005,605 decrease from budget in revenue from unassigned local support
- \$969,139 decrease from budget for student fees
- \$960,264 decrease from budget in investment earnings
- \$700,000 decrease from budget in indirect revenue received from the Capital Projects Fund
- \$612,803 decrease from budget for tuition & fees
- \$356,102 decrease from budget in district rentals & leases
- \$331,318 decrease from budget in facility use revenues
- \$236,282 decrease from budget in revenue generated from the sale of supplies & services
- \$234,848 decrease from budget in fines & damages
- The remaining variance is due to smaller variances in several other programs

State general purpose revenue was \$11,819,089 (-4.4%) below budget. This variance is the result of the following:

- \$12,124,878 decrease in Basic Education and Special Education apportionment funding due to student FTE in both programs ending the year about 1,324 less than what was budgeted.
- The remaining variance is due to smaller variances in several other programs

State special purpose revenue was \$24,980,277 (-24.8%) below budget. This variance is the result of the following:

- \$14,500,00 decrease from budget due to grant capacity that was used, but moved to their respective programs through accounting transactions
- \$5,230,327 decrease from budget for Special Education funding due to a decrease of 162 student FTE below budget
- \$4,796,939 decrease in transportation operations revenue due to an decrease in rider revenue as a result of distance learning
- \$360,112 decrease from budget in Learning Assistance funding
- The remaining variance is due to smaller variances in several other programs

Federal general purpose revenue was \$331,407 (+67.8%) above budget. This variance is the result of the following:

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

Federal special purpose revenue was \$27,161,714 (+72.5%) above budget. This variance is the result of the following:

- \$31,628,603 increase from budget for funding that was provided to reimburse the district for COVID-19 related expenditures
- \$3,302,850 decrease from budget in regular, reduced & free meal reimbursement
- \$796,078 decrease from budget in funding set aside to bridge the gap between low-income and at-risk students and other students (Title I)
- The remaining variance is due to smaller variances in several other programs

Revenue from other districts was \$219,036 (+11.6%) above budget. This variance is the result of the following:

- \$219,036 increase in revenue from other districts for Special Education services for non-resident FTE due to higher than budgeted enrollment

Revenue from other agencies was \$220,999 (+9.3%) above budget. This variance is the result of the following:

- \$386,799 increase from budget in grants funded by the City of Tacoma
- \$252,032 decrease from budget in revenue received through the Wallace Foundation
- The remaining variance is due to smaller variances in several other programs

Revenue from other financing was \$92,925 (+3.1%) above budget. This variance is the result of the following:

- \$260,959 increase from budget from the sale of equipment
- \$168,034 of this variance was due to lower than anticipated operating transfers from the Capital Projects Fund to the General Fund

EXPENDITURES

COMPARISON OF YEAR END VS. PREVIOUS YEAR ACTUAL

General fund expenditures for the year were \$461,765,201. This was \$12,158,407 (-2.6%) less than the prior year. Expenditures by object and any variances from the previous year are summarized in **Table 4**.

Table 4

<u>Expenditure and Other Financing Uses Comparison by Year</u>					
Expenditure Objects	Through Aug 2020	Percent of Total	Through Aug 2021	Percent of Total	Variance higher/(lower)
Certificated Salaries	\$ 217,763,795	45.95%	\$ 224,928,227	48.71%	\$ 7,164,432
Classified Salaries	73,458,360	15.50%	69,766,289	15.11%	(3,692,071)
Employee Benefits	115,046,356	24.28%	112,132,664	24.28%	(2,913,692)
Supplies and Materials	16,634,655	3.51%	13,015,932	2.82%	(3,618,723)
Contractual Services	49,851,157	10.52%	41,029,091	8.89%	(8,822,066)
Local Mileage & Travel	464,116	0.10%	127,771	0.03%	(336,345)
Capital Outlay	705,168	0.15%	765,227	0.17%	60,059
Total Expenditures	\$ 473,923,608	100.00%	\$ 461,765,201	100.00%	\$ (12,158,407)

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 \$7,164,432 (+3.3%) compared to this time last year. This variance is the result of the following:

- \$8,016,739 increase in regular salaries due to negotiated salary increases, including +3.1% increase for teachers
- \$1,049,585 decrease in certificated substitute pay
- \$832,800 increase in extra-work pay
- \$495,044 decrease in optional day compensation
- \$219,223 decrease in class coverage
- The remaining variance is due to smaller variances in several other programs

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

Expenditures in this category decreased \$3,692,071 (-5.0%) from this time last year. This variance was the result of the following:

- \$2,228,870 decrease in regular salaries
- \$467,859 decrease in overtime pay
- \$463,031 decrease in extra-work pay
- \$460,643 decrease in classified substitute 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 \$2,913,692 (-2.5%) 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 per item.

Expenditures in this category were \$3,618,723 (-21.8%) less than the prior year. This variance is the result of the following:

- \$2,326,734 decrease in COVID-19 related expenditures due to an accounting change in how school lunch program food costs were identified
- \$1,299,019 decrease in textbooks including purchases made last year for the Curriculum & Instruction K-12 Math program
- \$1,149,293 decrease in general district-wide food costs
- \$625,250 decrease in software purchases
- \$572,633 decrease in non-capitalized equipment expenditures
- 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 \$8,822,066 (-17.7%) compared to this time last year. This variance was the result of the following:

- \$5,769,368 increase in COVID-19 related expenditures such as freezer and tent rentals for meal distribution, contracts for crisis counseling and Occupational Safety and Health Administration (OSHA) medical evaluations for respiratory services and utilities paid while buildings were closed
- \$5,224,012 decrease in district-wide contracted transportation including the transportation base rate paid to First Student
- \$4,876,391 decrease in district-wide utilities
- \$4,196,923 decrease in general purchased services which includes various contracts across the district
- \$476,696 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
- \$400,635 decrease in district-wide repairs
- The remaining variance is due to smaller variances in several other programs

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

Expenditures in this category decreased \$336,345 (-72.5%) compared to this time last year. This variance is the result of the following:

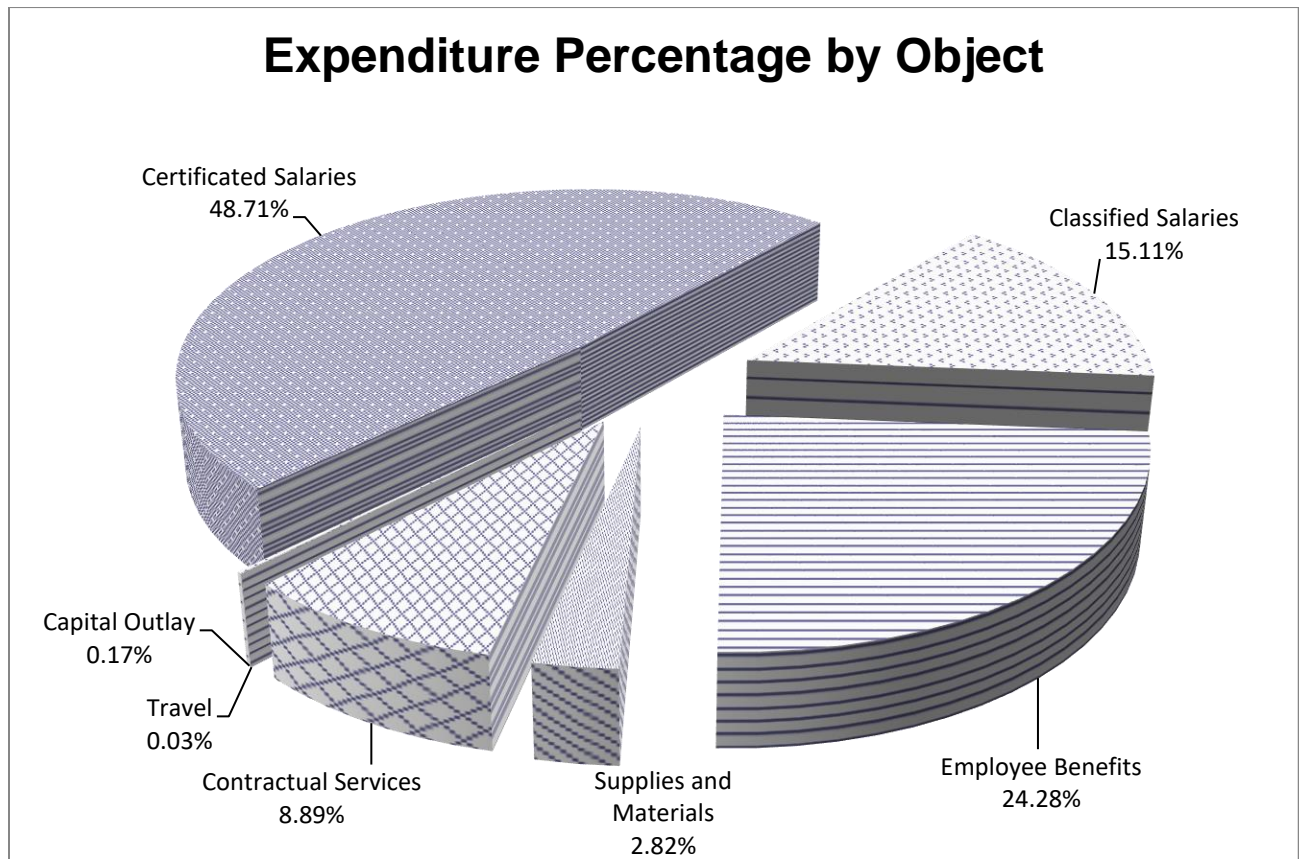
- \$204,455 decrease in district staff travel
- \$93,228 decrease in student travel
- The remaining variance is due to smaller variances in several other programs

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

Expenditures in this category increased \$60,059 (+8.5%) compared to this time last year. This variance is the result of the following:

- \$77,455 decrease in district-wide equipment
- \$160,457 increase in buildings, grounds and site improvements
- The remaining variance is due to smaller variances in several other programs

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



COMPARISON OF BUDGET VS. ACTUAL

Total expenditures were \$41,064,255 (-8.2%) below budget. The actual expenditures in each object category are displayed in **Table 5**.

Table 5

Expenditure Objects	<u>Actual Expenditures</u>				
	Budget	Percent of Total	Actual	Percent of Total	Variance (over)/under
Certificated Salaries	\$ 231,340,245	46.01%	\$ 224,928,227	48.71%	\$ 6,412,018
Classified Salaries	74,471,976	14.81%	69,766,289	15.11%	4,705,687
Employee Benefits	113,904,209	22.65%	112,132,664	24.28%	1,771,545
Supplies and Materials	28,297,429	5.63%	13,015,932	2.82%	15,281,497
Contractual Services	53,007,270	10.54%	41,029,091	8.89%	11,978,179
Local Mileage & Travel	501,147	0.10%	127,771	0.03%	373,376
Capital Outlay	1,307,180	0.26%	765,227	0.17%	541,953
Total Expenditures	\$ 502,829,456	100.00%	\$ 461,765,201	100.00%	\$ 41,064,255

Certificated and classified salaries were \$6,412,018 (-2.8%) and \$4,705,687 (-6.3%) below budget, respectively. Much of the underspend comes from less FTE than originally budgeted, the reduced need for substitutes and the decline in extra-work time.

Employee benefits were \$1,771,545 (-1.6%) under budget. This variance is the result of the following:

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

Supplies and materials were \$15,281,497 (-54.0%) below budget. This variance is the result of the following

- \$17,673,866 savings in general district-wide supplies & materials due to the shift in remote learning as well as intentional savings in the supplemental allocations account
- \$3,046,219 above budget for COVID-19 related supplies
- \$689,884 underspend in district-wide food costs
- \$643,049 overspend in textbooks & resources due in part to some purchases made by the Curriculum & Instruction department made after the budget was adopted

- \$420,881 overspend in non-capitalized equipment (under \$5,000 per item), partly due to technology & laptop purchases made in response to the move to remote learning
- The remaining variance is due to smaller variances in several other programs

Contractual Services were \$11,978,179 (-22.6%) below budget. This variance is the result of the following:

- \$10,832,735 savings in general district-wide purchased services, including intentional reserves in the supplemental allocations account
- \$6,331,059 over budget on COVID-19 related expenditures
- \$3,927,854 savings in district-wide utilities
- \$3,599,839 savings in pupil transportation including the base rate paid to First Student, bus passes provided to students and contracted transportation services for other programs such as McKinney-Vento
- \$767,591 overspend in software licensing
- The remaining variance was due to smaller differences in several other programs

Local Mileage and Travel expenditures were \$373,376 (-74.5%) below budget. This variance is the result of the following:

- \$267,262 under budget for overnight & out of state travel
- \$106,114 savings in local mileage costs

Capital Outlay expenditures were \$541,953 (-41.5%) below budget. This variance is the result of the following:

- \$893,827 savings in district-wide purchases of equipment
- \$356,874 overspend in district-wide building grounds & site improvements
- The remaining variance is due to smaller variances in several other programs

FUND BALANCE

In accordance with Government Accounting Standards Board (GASB) Statement 54, *Fund Balance Reporting and Governmental Fund Type Definition* the following are the fund balance designations for the governmental funds financial statements:

- **Nonspendable** accounts represent those portions of the fund balance that cannot be spent either because they are not in a spendable form, (e.g., inventories and prepaid items) or are legally required to be maintained intact, (e.g., trust principal).

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

Fund balance is the excess of assets of a governmental unit over its liabilities (i.e., beginning fund balance plus revenues, less expenditures and transfers, equals ending fund balance). Five year trend information on beginning fund balance, revenues, expenditures and ending fund balance are displayed in section **IX Supplemental Graphs**.

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

Table 6 shows a comparison of fund balance as of the end of August 31, 2020 and August 31, 2021.

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Table 6

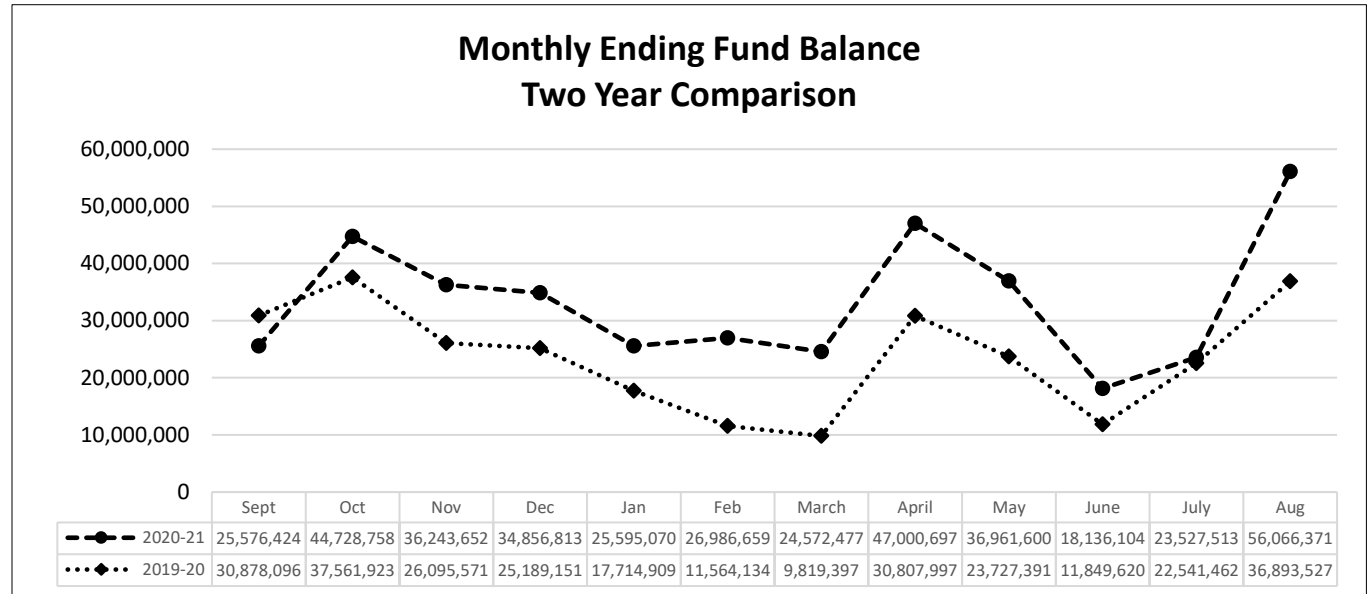
<u>Fund Balance Comparison by Year</u>					
Fund Balance Descriptions for the fiscal period ended	August 2020	Percent of Revenue	August 2021	Percent of Revenue	Variance higher/(lower)
Nonspendable - Inventory & Prepaid Items	\$ 4,837,911	1.03%	\$ 5,058,037	1.06%	\$ 220,126
Committed to Debt and Fiscal Management	-	0.00%	-	0.00%	-
Committed to Encumbrances	1,104,130	0.24%	310,128	0.06%	(794,002)
Committed to Contingencies	1,000,000	0.21%	1,000,000	0.21%	-
Total Debt & Fiscal Management Fund Balance	\$ 6,942,041	1.48%	\$ 6,368,165	1.33%	\$ (573,877)
Restricted for Carryover	\$ 2,071,834	0.44%	\$ 1,896,105	0.40%	\$ (175,729)
Restricted for Debt Service	218,832	0.05%	110,927	0.02%	(107,905)
Assigned to Carryover	2,392,398	0.51%	2,704,343	0.57%	311,945
Assigned to Curriculum & Instruction	2,179,295	0.47%	3,800,000	0.80%	1,620,705
Assigned to Future Operations	5,198,019	1.11%	3,265,369	0.68%	(1,932,650)
Restricted or Assigned Fund Balance	\$ 12,060,378	2.58%	\$ 11,776,744	2.46%	\$ (283,635)
Total Nonspendable, Restricted, Committed and Assigned Fund Balance	\$ 19,002,419	4.06%	\$ 18,144,908	3.80%	\$ (857,512)
Unassigned Fund Balance	\$ 163,227	0.03%	\$ 16,744,137	3.50%	16,580,910
Unassigned for Minimum FB Policy	\$ 17,727,880	3.79%	\$ 21,177,326	4.43%	3,449,446
Total Unassigned Fund Balance	\$ 17,891,107	3.82%	\$ 37,921,463	7.94%	\$ 16,580,910
Total Fund Balance	\$ 36,893,527	7.89%	\$ 56,066,371	11.73%	\$ 19,172,845
Revenue less other financing	\$ 467,772,128	*	\$ 477,845,120	**	

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

**2020-21 actual revenue less other financing
sources

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

Table 7



Cash Management

In addition to the fund balance, another key performance indicator used to monitor the financial health of the district is cash on hand. The district uses cash to meet payroll and pay bills as they arise. Because our revenue schedule provides a fluctuating amount each month, the cash on hand balance will vary. For the month of August, total cash on hand was \$42,606,104 and daily expenditures amounted to \$1,275,954 per day which when used in the formula [cash on hand / daily expenditures] equates to 33.39 days of cash on hand.

Table 8 displays a comparison of cash on hand records through the period ending August 31 for fiscal years 2019-20 and 2020-21.

Table 8

<u>Cash Balance Comparison by Year</u>				
	August 2020	August 2021	Variance higher/(lower)	
230 - Cash with Key Bank	\$ 34,415	\$ 1,172,006	\$ 1,137,592	
240 - Cash with Treasurer	899,979	2,271,744	1,371,764	
241 - Warrants Outstanding	(261,712)	(1,628,260)	(1,366,548)	
45x - Investments	49,283,171	40,790,614	(8,492,557)	
Total Cash on Hand	\$ 49,955,853	\$ 42,606,104	\$ (7,349,750)	
Avg Daily Balance	\$ 1,611,479	\$ 1,374,390	\$ (237,089)	
Days Cash on Hand	39.48	33.39	(6.09)	

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

- The **Nonspendable - Inventory & Prepaid Items** account represents the portion of the fund balance that cannot be spent because it is not in a spendable form, (i.e., inventories and prepaid items). This account was set at \$5,058,037 to represent the inventory balance on August 31.
- The **Committed to Debt and Fiscal Management** account was established at \$0 and the funds were placed into *Unassigned for Minimum Fund Balance Policy* to comply with board policy of maintaining a minimum fund balance.
- The **Committed to Encumbrances** account of \$310,128 was established at an amount equal to the estimated outstanding purchase orders on August 31.
- The **Committed to Contingencies** account of not less than one million dollars is the targeted amount that is established to facilitate district operations and to provide for a contingency fund in case of a substantial change in revenue and/or expenditures.

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

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

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

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

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

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

Table 9

Fund Balance Descriptions	<u>Fund Balance</u>				
	2020-21 Budget	Percent of Revenue	2020-21 Actual	Percent of Revenue	Variance higher/(lower)
Nonspendable - Inventory & Prepaid Items	\$ 4,333,231	0.88%	\$ 5,058,037	1.06%	\$ 724,806
Committed to Debt and Fiscal Management	-	0.00%	-	0.00%	-
Committed to Encumbrances	207,939	0.04%	310,128	0.06%	102,189
Committed to Contingencies	1,000,000	0.20%	1,000,000	0.21%	-
Total Debt & Fiscal Management Fund Balance	\$ 5,541,170	1.12%	\$ 6,368,165	1.33%	\$ 826,994.61
Restricted for Carryover	\$ -	0.00%	\$ 1,896,105	0.40%	\$ 1,896,105
Restricted for Debt Service	110,000	0.02%	110,927	0.02%	927
Assigned to Carryover	-	0.00%	2,704,343	0.57%	2,704,343
Assigned to Curriculum & Instruction	-	0.00%	3,800,000	0.80%	3,800,000
Assigned to Future Operations	-	0.00%	3,265,369	0.68%	3,265,369
Restricted or Assigned Fund Balance	\$ 110,000	0.02%	\$ 11,776,744	2.46%	\$ 11,666,744
Total Nonspendable, Restricted, Committed and Assigned Fund Balance	\$ 5,651,170	1.15%	\$ 18,144,908	3.80%	\$ 12,493,738
Unassigned Fund Balance	\$ 19,128,751	3.88%	\$ 16,744,137	3.50%	\$ (2,384,614)
Unassigned for Minimum FB Policy	-		21,177,326		
Total Unassigned Fund Balance	\$ 19,128,751	3.88%	\$ 37,921,463	3.50%	\$ (2,384,614)
Total Fund Balance	\$ 24,779,921	5.02%	\$ 56,066,371	11.73%	\$ 31,286,450
Revenue less other financing	\$ 493,398,422	**	\$ 477,845,120	***	

** 2020-21 budgeted revenue less other financing sources

*** 2020-21 actual revenue less other financing sources as of August 31, 2021

MAJOR PROGRAMS

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

Curriculum & Instruction

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

The vision of the C&I Department:

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

The mission of the C&I Department:

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

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

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

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

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

2020-21 School Year at a Glance...

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

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

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

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

The Curriculum & Instruction Program ended the year with an underspend of \$5,838,850.

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

Table 10

<u>Curriculum & Instruction</u>				
<u>Resources</u>		<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
				<u>Incr/(Decrease)</u>
State Funding		\$ 4,137,514	\$ 4,190,030	\$ 52,516
Basic Ed Enrichment		-	-	-
		\$ 4,137,514	\$ 4,190,030	\$ 52,516
Carryover Reserve		2,179,295	3,800,000	1,620,705
One Time Additional Funding		-	-	-
Total Resources Available		\$ 6,316,809	\$ 7,990,030	\$ 1,673,221
<u>Expenditures</u>		<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>BRC</u>	<u>Description/Content Area</u>			<u>Under/(Over)</u>
703	Fine Arts	\$ 48,590	5,152	\$ 43,438
711	C&I K-12 Math	1,583,299	1,000,667	582,632
712	C&I K-12 Social Studies	560,838	24,427	536,411
713	C&I K-12 Arts Education	859,299	59,752	799,547
714	C&I 6-12 World Languages	55,647	43,497	12,150
715	C&I Integrated Content	185,445	37,574	147,871
716	C&I Textbook Depository	-	-	-
717	C&I Teacher Support	148,554	191,429	(42,875)
718	C&I Literacy	1,894,012	507,527	1,386,485
720	C&I Science/Health/Envrmt	909,691	256,300	653,391
743	C&I Fitness & Health	71,434	24,855	46,579
	Total Expenditures	\$ 6,316,809	\$ 2,151,180	\$ 4,165,629
	Ending Balance	\$ -	\$ 5,838,850	\$ 5,838,850

Child Nutrition Services

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

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

Revenues for the food services program were \$5,074,775 under budget. Some of this disparity is due to the shift to a hybrid learning model and a decline in meal participation. Due to the COVID-19 pandemic and an increase in goods, food supplies were \$403,370 over budget. Therefore, the program ended the year with an operating shortfall of \$4,287,987.

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

Table 11

Child Nutrition Services Program Summary (Programs 98.XXX & 89150)			
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> Favorable/ (Unfavorable)
Revenue			
Food Sales	\$ 1,701,518	\$ 27,388	\$ (1,674,130)
State Funding	251,584	129,525	(122,059)
Federal Funding	10,755,995	7,141,662	(3,614,333)
Other Governmental Entities	-	-	-
Sale of Equipment	-	-	-
Total Revenue	\$ 12,709,097	\$ 7,298,576	\$ (5,410,521)
Indirect Charges	(764,619)	(428,873)	335,746
Local Support	721,781	721,781	-
Prior Year Carryover	-	-	-
Total Resources	\$ 12,666,259	\$ 7,591,484	\$ (5,074,775)
Expenditures			
Salaries	\$ 5,408,308	\$ 5,049,143	\$ 359,165
Benefits	3,628,148	3,515,970	112,178
Supplies	3,120,368	2,716,998	403,370
Contractual	545,168	528,042	17,126
Travel	9,800	4,503	5,297
Equipment	1,000	74,035	(73,035)
Internal Transfers (in)/out	(46,533)	(9,222)	(37,311)
Total Expenditures	\$ 12,666,259	\$ 11,879,470	\$ 786,789
Transfer Out	-	-	-
Total Use of Resources	\$ 12,666,259	\$ 11,879,470	\$ 786,789
Ending Balance	\$ -	\$ (4,287,987)	\$ (4,287,987)

Special Education

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

The state uses an average headcount from October to June to determine the state special revenue funding of resident population for Special Education. The 2020-21 average was 4,279 students; a decrease of 397 students from last year's average of 4,676. Based on the state formula, the district will be funded for up to an average of 3,971 students.

Revenue for the Special Education program was \$5,527,144 below budget. State funding was \$5,273,109 below budget due to lower enrollment than anticipated. Program expenditures were \$4,626,774 under budget due to many students learning remotely for most of the school year and a suspension to in-person services. As a result, the program ended the year with an operating deficit of \$900,371.

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

Table 12

--

Special Education Consolidated Program Summary
(Programs 01210, 21XXX, 24XXX)

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> Favorable/ (Unfavorable)
Revenue			
State Funding	\$ 53,730,742	\$ 48,457,633	\$ (5,273,109)
Federal Funding	7,054,456	7,092,251	37,795
Other Districts	1,885,009	2,104,045	219,036
Other Agencies	-	-	-
Total Revenue	\$ 62,670,207	\$ 57,653,928	\$ (5,016,279)
Indirect Charges	(3,366,780)	(2,807,315)	559,466
Local Support	5,258,294	4,187,963	(1,070,331)
Prior Year Carryover	-	-	-
Total Resources	\$ 64,561,720	\$ 59,034,576	\$ (5,527,144)
Expenditures			
Certificated Salaries	\$ 33,311,445	\$ 32,342,695	\$ 968,750
Classified Salaries	8,756,834	7,391,592	1,365,242
Benefits	16,391,860	16,257,459	134,401
Supplies	331,070	423,116	(92,046)
Contractual	5,684,356	3,360,477	2,323,880
Travel	58,800	6,959	51,841
Equipment	-	-	-
Internal Transfers (in)/out	27,355	152,649	(125,294)
Total Expenditures	\$ 64,561,720	\$ 59,934,946	\$ 4,626,774
Transfer Out	-	-	-
Total Use of Resources	\$ 64,561,720	\$ 59,934,946	\$ 4,626,774
Net Surplus/(Deficit)	\$ -	\$ (900,370)	\$ (900,371)

Transportation

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

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

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

The transportation program ended the year with an operating deficit of \$2,833. The program revenue was \$5,100,676 below budget due to a decrease in ridership because of the shift to remote/hybrid learning and program expenditures were \$5,097,843 under budget.

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

Table 13

Transportation Program Summary			
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> Favorable/ (Unfavorable)
Revenue			
Local Support	\$ 408,262	\$ -	\$ (408,262)
Local Non-Tax	100,000	42,310	(57,690)
State Special Purpose	14,946,118	10,149,179	(4,796,939)
Total Revenue	\$ 15,454,380	\$ 10,191,489	\$ (5,262,891)
Indirect Charges	(505,424)	(343,209)	162,215
Prior Year Carryover	-	-	-
Total Resources	\$ 14,948,956	\$ 9,848,280	\$ (5,100,676)
Expenditures			
Salaries	\$ 4,318,939	\$ 3,101,133	\$ 1,217,806
Benefits	2,261,847	1,694,733	567,114
Supplies	823,862	486,435	337,427
Contractual	8,579,425	4,955,871	3,623,554
Travel	-	261	(261)
Equipment	-	-	-
Internal Transfers (in)/out	(1,035,117)	(387,319)	(647,798)
Total Expenditures	\$ 14,948,956	\$ 9,851,113	\$ 5,097,843
Total Use of Resources	\$ 14,948,956	\$ 9,851,113	\$ 5,097,843
Net Surplus/(Deficit)	\$ -	\$ (2,833)	\$ (2,833)

Career-Technical Education

Career and Technical Education (CTE) 2020 - 21 Guiding Priorities:

“World Class CTE” means being the absolute best in the world at what we do as defined by ALL students graduating from Tacoma Public Schools being ready for life after high school. The CTE program will align curriculum, instructional materials, and professional development to ensure teachers and students have the tools and support for each student to earn one or more industry recognized credentials prior to graduation, earn CTE dual credit (college credit) while enrolled in high school CTE courses, and participate in extended learning leadership activities. *Student attainment of industry recognized credentials* is a measurable indicator for the strategic plan goal of Academic Excellence, and ensures each student is ready to enter post-secondary education and/or the workplace. Engagement in rigorous and relevant instruction through project-based learning and industry-standard equipment to meet college level learning standards is founded in the belief that all students can learn at high levels when provided high quality learning activities.

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

- 1) We can be the best in the world for documented student attainment of industry recognized credentials, CTE dual credit and student leadership development.
- 2) CTE team members are passionate believers in the value of Career and Technical Education in preparing students for life after high school.
- 3) Through diligent collection and monitoring of data, staff and community will rally in support of each student having a meaningful and successful K-12 learning experience in Tacoma Public Schools.

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

CTE program highlights for 2020-21 include the following:

- Expanded opportunities for students to earn industry recognized credentials in innovative certification programs as reflected on the updated CTE webpage.
- Utilized Budgeting by Priorities process to align resources for expansion and support of student attainment of industry recognized credentials and CTE dual credit.

- Developed CTE Student Leadership Club Advisor Stipend Schedule to resource for supervision and coordination with consistency and fairness.
- Updated District-wide Plan for Career and Technical Education to communicate program delivery and Comprehensive Local Needs Assessment and Annual Program Evaluation in transparency with input from stakeholders.
- Increased attainment of industry recognized certifications by senior cohort from 34.9% (2018) to 39.1% (2019) to 55.0% (2020).
- Initiated Cohort #4 of the Washington State Department of Labor and Industry registered youth apprenticeship for advanced manufacturing in partnership with the Aerospace Joint Advisory Committee (AJAC) for Production Technician.
- Tacoma School District No. 10 a registered apprenticeship sponsor (#2163) with the Washington Apprenticeship and Training Council celebrated first student to journey-out into full-time employment with Titus-Will Ford.
- Innovative Certification Program for Wildland Fire Certification had first student employed with the Washington State Department of Natural Resources on an engine crew for the summer of 2020.
- Developed High School and Beyond Plan platform in Schoology and implemented for grades 7-12 in a student portfolio-based model directly aligned for student meeting standard on all OSPI HSBP components, and aligned to Safety Net reimbursement process.
- Initiated district-wide digitally delivered Finance and Entrepreneurship Club for students to learn financial literacy and network with business partners for employment and starting small businesses.
- Upgraded Summer Jobs 253 program through digital delivery of Community Leadership Program.
- Updated the Tacoma Career and Technical Education District-wide Plan to align Carl Perkins V Grant, Comprehensive Local Needs Assessment, General Advisory Committee Goals, and Budgeting by Priorities Process.
- Organized CTE advisory committees around one General Advisory Committee meeting four times per year, one Advisory Leadership Team meeting 4 times per year, and eighteen specific pathway advisory committees meeting three times per year and delivered through Microsoft Teams.
- Prioritized effort and resources to lead programming towards the four OSPI recognized in-demand career pathways: 1) Computer Sciences, 2) Skilled Technical Trades, 3) Healthcare Careers, 4) Environmental Services
- Prepared inventory of all CTE courses and 2.0 credit course sequences to meet OSPI's new CTE course sequence graduation pathway option.

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- Awarded Computer Science for All Grant by OSPI and initiated team to develop mission, vision and action plans for district-wide implementation of computer science education in Tacoma Public Schools.

Program revenues were \$1,844,770 below budget due to a decrease in enrollment and expenditures were \$1,699,900 under budget. The CTE program ended the year with a deficit of \$144,870.

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

Table 14

Career-Technical Education Program Summary (Program 31.XXX, 34.XXX & 38.XXX)			
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> Favorable/ (Unfavorable)
Revenue			
Sales	\$ 40,000	\$ 12,020	\$ (27,980)
State - Apportionment	18,291,095	16,249,062	(2,042,033)
Federal Special Purpose	254,097	273,685	19,588
Revenue from Other Districts	-	-	-
Revenue from Other Agencies	-	-	-
Sale of Equipment	-	-	-
Total Revenue	\$ 18,585,192	\$ 16,534,767	\$ (2,050,425)
Indirect Charges	(887,373)	(681,718)	205,654
Prior Year Carryover	-	-	-
Total Resources	\$ 17,697,819	\$ 15,853,049	\$ (1,844,770)
Expenditures			
Certificated Salaries	\$ 10,052,359	\$ 10,028,752	\$ 23,607
Classified Salaries	1,005,358	757,746	247,612
Benefits	4,104,412	3,910,229	194,183
Supplies	1,195,817	230,441	965,376
Contractual	1,267,379	754,885	512,494
Travel	53,790	1,691	52,099
Equipment	-	284,739	(284,739)
Internal Transfers (in)/out	18,704	29,437	(10,733)
Total Use of Resources	\$ 17,697,819	\$ 15,997,919	\$ 1,699,900
Net Surplus/(Deficit)	\$ -	\$ (144,870)	\$ (144,870)

Facilities

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

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

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

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

Expenditures for the Facilities program were \$881,834 over budget due to an overspend in supplies and purchased services which were collectively over budget by \$778,989.

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

Table 15

Facilities Program Summary (Q4 2020-21)			
	<u>Adopted Budget</u>	<u>Actual</u>	<u>Variance</u> Favorable/ (Unfavorable)
Expenditures			
Classified Salaries	\$ 15,677,613	\$ 16,199,765	\$ (522,152)
Benefits	7,597,275	7,126,075	471,200
Supplies	1,042,024	1,319,940	(277,916)
Contractual	804,675	1,305,748	(501,073)
Travel	1,300	4,697	(3,397)
Equipment	83,000	151,231	(68,231)
Internal Transfers (in)/out	(115,550)	(135,285)	19,735
Total Expenditures	\$ 25,090,337	\$ 25,972,171	\$ (881,834)

Categorical Programs

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

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

GENERAL FUND CONCLUSION

Table 16 displays the budget and ending fund balance, revenues, and expenditures. The ending fund balance was \$56,066,371 or \$31,286,450 above budget.

Table 16

General Fund	2020-21 Budget	2020-21 Actual	Variance Surplus/(Deficit)
Beginning Fund Balance	\$ 31,210,955	\$ 36,893,527	\$ 5,682,572
Revenue	493,398,422	477,845,120	(15,553,302)
Other Financing Sources	3,000,000	3,092,925	92,925
Total Resources Available	527,609,377	517,831,572	(9,777,805)
Expenditures	502,829,456	461,765,201	41,064,255
Other Financing Uses	-	-	-
Total Use of Resources	502,829,456	461,765,201	41,064,255
Ending Fund Balance	\$ 24,779,921	\$ 56,066,371	\$ 31,286,450

The district administration continually reviews operational requirements and revises operations for the benefit of the students in stewardship over district assets. Any material changes that affect the financial condition of the district are included in the financial reports. Enrollment counts and basic education financial operations are updated and reported monthly.

COVID-19

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

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

Table 10

Expenditures by Object	Amount of Expenditures
Debit/Credit - 0XXX/1XXX	65,432
Salaries - Certificated Employees - 2XXX	1,994,478
Salaries - Classified Employees - 3XXX	320,314
Benefits and Payroll Taxes - 4XXX	848,431
Supplies, Instructional Resources - 5XXX	2,154,919
Purchased Services - 7XXX	2,498,611
Travel - 8XXX	-
Capital Outlay - 9XXX	-
Totals by Object	\$7,882,186

Expenditures are from September 1 - August 31

ENROLLMENT

State funding for school districts is based on the number of full time equivalent (FTE) students enrolled in the district (see also **REVENUE in Section I** of this report). FTE is calculated based on the number of hours of classroom instruction received. Student enrollment is typically highest in October, but for funding purposes, monthly enrollment is averaged for the year. **Table 17** displays the variances between actual and budgeted average FTE by individual grade level for 2019-20 and 2020-21, and the variances between actual and budgeted average FTE for 2020-21.

Table 17

K-12 Annual Average FTE Enrollment Two Year Comparison					
	(A) 2019-20 Actual	(B) 2020-21 Budget	(C) 2020-21 Actual	(D) Variance (C)-(A)	(E) Variance (C)-(B)
Kindergarten	2,236	2,212	1,935	(301)	(278)
Grade 1	2,269	2,193	2,090	(179)	(103)
Grade 2	2,190	2,217	2,110	(80)	(107)
Grade 3	2,226	2,145	2,010	(216)	(135)
Grade 4	2,246	2,170	2,079	(167)	(91)
Grade 5	2,282	2,202	2,124	(158)	(78)
Elementary	13,449	13,140	12,348	(1,100)	(791)
Grade 6	2,292	2,178	2,086	(206)	(93)
Grade 7	2,304	2,251	2,196	(108)	(55)
Grade 8	2,151	2,292	2,242	91	(50)
Middle School	6,747	6,721	6,523	(223)	(198)
Grade 9	2,099	2,199	2,130	31	(69)
Grade 10	2,129	2,048	2,032	(98)	(16)
Grade 11	1,670	1,902	1,841	171	(61)
Grade 12	1,520	1,526	1,550	31	25
High School	7,419	7,675	7,553	135	(122)
Running Start	333	326	430	97	104
TCC Fresh Start **	149	139	132	(17)	(7)
Reengagement Center **	193	198	128	(65)	(70)
Goodwill **	23	29	8	(15)	(21)
Alternative Learning Experience	63	58	0	(63)	(58)
Grand Total *	28,376	28,286	27,123	(1,253)	(1,163)
* Actual data through June 2021					
** Open Doors - 1418 Programs					

In comparison with 2019-20, actual enrollment for 2020-21 (**Table 17 column (D)**):

- Elementary schools (grades K-5) decreased by 1,100 FTE;
- Middle schools (grades 6-8) decreased by 223 FTE;
- High schools (grades 9-12) increased by 135 FTE;
- Running Start (college level courses) increased by 97 FTE;

Open Doors – 1418 Programs

- TCC Fresh Start decreased by 17 FTE;
- Reengagement Center decreased by 65 FTE;
- Goodwill decreased by 15 FTE
- ALE (Alternative Learning Experience) decreased by 63 FTE

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

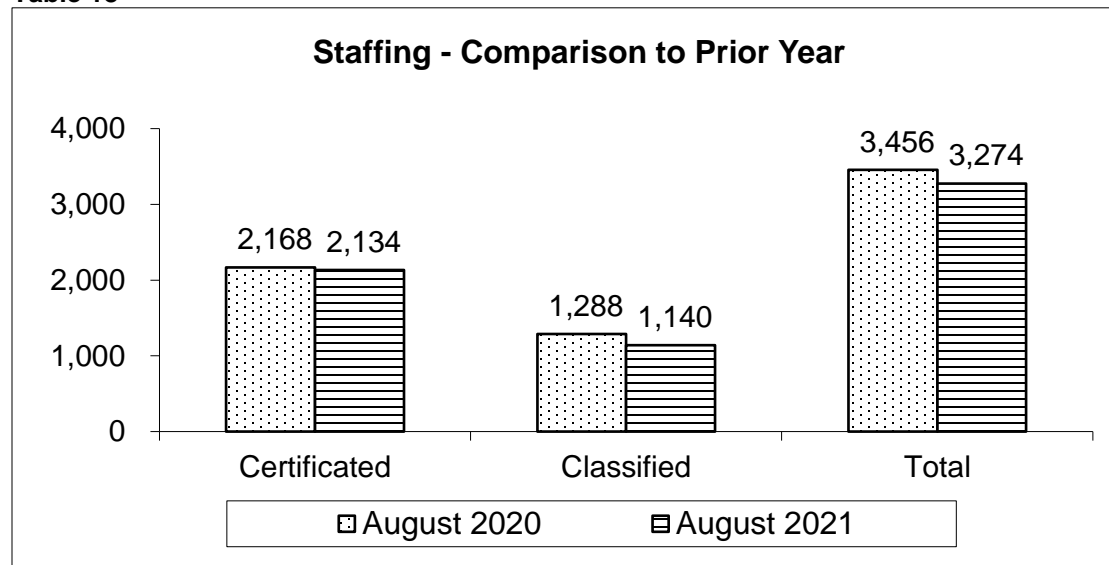
Students who participate for only part of the year or part of each day are calculated as a portion of an FTE. Any district may choose to serve students more hours per day or per year than the state definition of full-time equivalent. However, those students who attend classes more hours per day will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

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

STAFFING

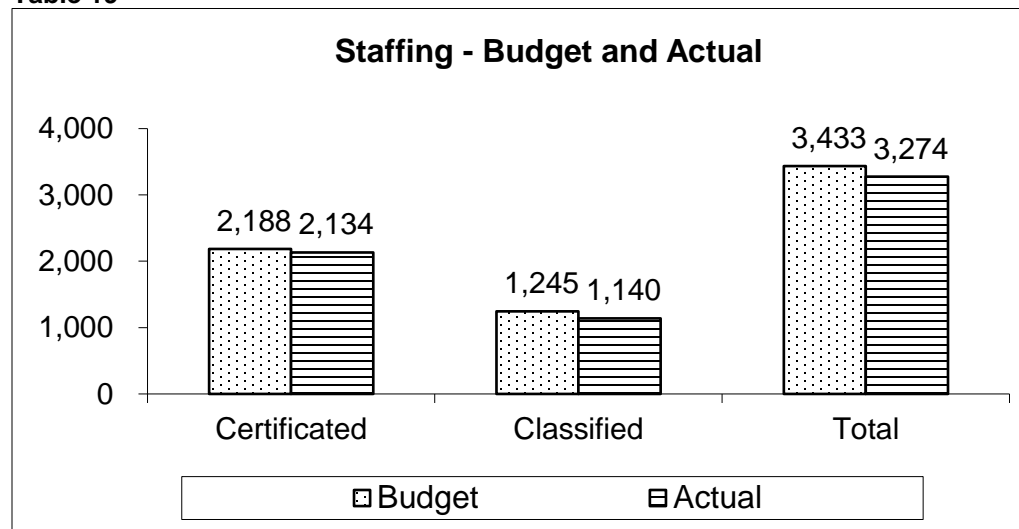
District staffing is divided into two categories: certificated staff – teachers, counselors, librarians, nurses, specialists and principals, and classified staff – classroom aids, secretaries, bus drivers, cooks, custodians, playground staff, maintenance crews, grounds crews, and business support staff. **Table 18** compares the number of filled positions in August 2020 to the number of filled positions in August 2021. The number of certificated staff decreased by 34 FTE and classified staff decreased by 148 FTE.

Table 18



As shown in **Table 19**, the number of assigned certificated FTE was 2,134 and classified staff FTE was 1,140. Certificated and classified staffing were below budget by 54 and 106 FTE, respectively.

Table 19



Certificated staffing levels vary with student population. The total change in staffing reflects both the change in student population and any shifts between levels (elementary and secondary). Classified staffing levels vary with major changes in student population, as well as with major projects or with changes in operations of the support functions. **Table 20** compares the number of budgeted FTE to the number of actual FTE by program.

Table 20

Budget vs. Actual Staffing In FTE (Full Time Equivalents)			
Program Description (Number)	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> Incr/(Decrease)
<u>Certificated Staff</u>			
- Basic Education (01-03)	1,526.30	1,496.33	29.97
Federal Stimulus (10)	-	-	-
Special Education (20)	337.30	325.21	12.09
Vocational Education (30-40)	103.40	103.17	0.23
Compensatory (50-60)	193.70	183.94	9.76
Other Instructional (70)	6.50	6.58	(0.08)
Support Services (80-90)	20.70	18.71	1.99
Total Certificated	2,187.90	2,133.94	53.96
<u>Classified Staff</u>			
- Basic Education (01-03)	267.88	258.35	9.53
Federal Stimulus (10)	-	-	-
Special Education (20)	210.80	170.44	40.36
- Vocational Education (30-40)	16.94	10.63	6.31
Compensatory (50-60)	106.33	95.40	10.93
Other Instructional (70)	4.70	4.63	0.07
Support Services (80-90)	638.79	600.22	38.57
Total Classified	1,245.44	1,139.67	105.77
<u>Total All Staff</u>	3,433.34	3,273.61	159.73
* Actual data through August 2021			

“Basic education” includes instructional support – principals, librarians, counselors. “Compensatory” programs are programs paid for from special funding or other agencies. “Other instructional” includes several programs – Head Start, ECEAP, ROTC, summer school, Title VI, and several smaller grants. “Support Services” includes custodial, maintenance, business support, food services, transportation, and central administrative support.

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

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

Run Date: November 23, 2021
Run Time: 2:12 pm
Report ID: TS163.v5

TACOMA SCHOOL DISTRICT NO. 10
Combined Balance Sheet - All Funds
As Of: August 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>
Assets							
200: Imprest Cash	26,810	0	0	0	5,410	0	32,220
236: Cash In Bank-Key Bank	1,168,530	0	1,715	0	38,768	410	1,209,423
237: Cash In Bank-Key Bank/Food Svc	3,476	0	0	0	0	0	3,476
240: Cash On Deposit With County	2,271,744	262,109	1,455	532,533	8,964	1,540	3,078,345
241: Warrants Outstanding	(1,628,260)	(48,994)	0	0	(8,014)	(600)	(1,685,868)
310: Taxes Receivable-Current Year	33,905,914	11,002,858	0	27,664,116	0	0	72,572,888
311: Taxes Receivable-Prior Year	511,211	171,642	0	424,280	0	0	1,107,134
312: Taxes Receivable-Delinquent	226,052	93,513	0	252,125	0	0	571,690
320: Due From Other Funds	3,458,131	303,897	0	0	6,233	0	3,768,260
330: AR Due From Other Gov't Units	669,293	0	0	0	150	0	669,443
331: AR Grant Claims Due From Other Gov'ts	28,413,254	0	0	0	0	0	28,413,254
340: Accounts Receivable	300,470	0	0	0	4,426	0	304,896
341: AR Employee Receivable	0	0	0	0	1,799	0	1,799
410: Inventory-Supplies & Materials	598,312	0	0	0	0	0	598,312
412: Inventory-Summer	27,505	0	0	0	0	0	27,505
413: Inventory-Printing & Graphics	53,146	0	0	0	0	0	53,146
415: Inventory-Maintenance	211,285	0	0	0	0	0	211,285
425: Inventory-Food Service	3,523,669	0	0	0	0	0	3,523,669
430: Prepaid Items	1,097,738	0	0	0	0	0	1,097,738
450: Investments	40,790,614	529,329,281	2,556,427	24,407,704	2,074,786	1,020,863	600,179,676
Total Assets	115,628,893	541,114,307	2,559,597	53,280,759	2,132,523	1,022,213	715,738,292
Liabilities and Fund Balance							
Liabilities							
601: Liabilities	5,329,742	12,529,350	0	0	87,762	177,910	18,124,765
605: Accrued Salaries & Benefits	14,296,384	74,643	0	0	(7)	0	14,371,020
606: Est. Property/Liability Ins Payable	1,034,440	0	0	0	0	0	1,034,440
607: Horace Mann Auto Ins Payable	3,160	0	0	0	0	0	3,160
608: Nutrition Svcs Prepaid	(104,587)	0	0	0	0	0	(104,587)
610: FICA/Medicare Payable	943,667	0	0	0	0	0	943,667
611: Employee Debt Payable	12	0	0	0	0	0	12
612: Retirement Payable	(357,660)	0	0	0	0	0	(357,660)
613: Withholding Tax Payable	(52,923)	0	0	0	0	0	(52,923)
615: Involuntary/Court Ordered Payable	521,472	0	0	0	0	0	521,472

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

	Governmental Fund Types					Trust Fund	
	General	Capital Projects	Transportation Vehicle	Debt Service	ASB	Private Purpose	Fund Total
Liabilities and Fund Balance							
616: SEBB Payable	2,321,611	0	0	0	0	0	2,321,611
617: Maintenance Deduct & Benefits Payable	(1,329,141)	0	0	0	0	0	(1,329,141)
618: MetLife Insurance Payable	(772,363)	0	0	0	0	0	(772,363)
619: Cancer Insurance Payable	(24,263)	0	0	0	0	0	(24,263)
622: Flex Plan Dependent Care Payable	(885,971)	0	0	0	0	0	(885,971)
623: Flex Plan Medical Payable	921,583	0	0	0	0	0	921,583
624: TSA Payable	1,937,975	0	0	0	0	0	1,937,975
625: Flex Plan - Health Savings Account	(132,870)	0	0	0	0	0	(132,870)
627: United Way Payable	(264,945)	0	0	0	0	0	(264,945)
629: Veba III/Sick Leave Payable	(910,046)	0	0	0	0	0	(910,046)
632: Benefits And Voluntary Deductions	257,562	0	0	0	0	0	257,562
633: Union Benefits Payable	1,304	0	0	0	0	0	1,304
634: Family and Medical Leave Payable	205,045	0	0	0	0	0	205,045
636: APA Salary Insurance Payable	64,577	0	0	0	0	0	64,577
637: Est Unemployment Payable	532,187	0	0	0	0	0	532,187
638: Est Compensated Absence Payable	438,589	0	0	0	0	0	438,589
639: Est Industrial Ins Payable	688,614	0	0	0	0	0	688,614
640: Due To Other Funds	291,511	3,464,076	0	0	12,356	318	3,768,260
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	49,169	0	0	0	0	0	49,169
650: Deposits - Grants	549,047	0	0	0	0	0	549,047
656: Garnishments Payable	(465,563)	0	0	0	0	0	(465,563)
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	385,948	0	0	0	0	0	385,948
752: Unavailable Revenue-Tuition	362,100	0	0	0	0	0	362,100
754: Unavailable Rev-Cash Register System	76,880	0	0	0	102,035	0	178,915
760: Unavailable Revenue -Taxes Receivable	33,419,303	10,869,770	0	27,339,160	0	0	71,628,233
Total Liabilities	59,562,522	26,937,839	0	27,339,160	202,171	178,228	114,219,920
Fund Balance							
840: Nonspendable - Inventory & Prepaid Items	5,058,037	0	0	0	0	0	5,058,037
819: Restricted to Fund Purposes	0	0	2,559,597	0	1,930,351	(49,702)	4,440,247

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

	Governmental Fund Types					Trust Fund	
	<u>General</u>	<u>Capital Projects</u>	<u>Transportation Vehicle</u>	<u>Debt Service</u>	<u>ASB</u>	<u>Private Purpose</u>	<u>Fund Total</u>
Liabilities and Fund Balance							
821: Restricted for Carryover	1,896,105	0	0	0	0	0	1,896,105
830: Restricted for Debt Service	110,927	0	0	25,941,599	0	0	26,052,525
861: Restricted from Bond Proceeds	0	500,593,800	0	0	0	0	500,593,800
862: Restricted from Levy Proceeds	0	10,366,050	0	0	0	0	10,366,050
870: Committed to Contingencies	1,000,000	0	0	0	0	893,687	1,893,687
820: Assigned to Encumbrances	310,128	0	0	0	0	0	310,128
866: Assigned to Carryover	2,704,343	0	0	0	0	0	2,704,343
868: Assigned to C&I	3,800,000	0	0	0	0	0	3,800,000
875: Assigned to Future Operations	3,265,369	0	0	0	0	0	3,265,369
889: Assigned to Fund Purposes	0	3,216,618	0	0	0	0	3,216,618
890: Unassigned Fund Balance	16,744,137	0	0	0	0	0	16,744,137
891: Unassigned for Minimum FB Policy	21,177,326	0	0	0	0	0	21,177,326
Total Fund Balance	56,066,371	514,176,468	2,559,597	25,941,599	1,930,351	843,985	601,518,372
Total Liabilities and Fund Balance	115,628,893	541,114,307	2,559,597	53,280,759	2,132,523	1,022,213	715,738,292

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TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by State Object with % Spent
General Fund As Of: August 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>
0 - Debit Transfer	2,562,153	5,304,805	(2,742,652)	207.0	2,577,584	921,618	1,655,966	35.8
1 - Credit Transfer	(2,562,153)	(5,304,805)	2,742,652	207.0	(2,577,584)	(921,618)	(1,655,966)	35.8
2 - Salaries - Certificated	220,518,905	217,763,795	2,755,110	98.8	231,340,245	224,928,227	6,412,018	97.2
3 - Salaries - Classified	75,181,853	73,458,360	1,723,493	97.7	74,471,976	69,766,289	4,705,687	93.7
4 - Employees Benefits & Payroll Taxes	113,389,675	115,046,356	(1,656,681)	101.5	113,904,209	112,132,664	1,771,545	98.4
5 - Supplies, Etc.	23,641,042	16,634,655	7,006,387	70.4	28,297,429	13,015,932	15,281,498	46.0
7 - Purchased Services	47,268,151	49,851,157	(2,583,006)	105.5	53,007,270	41,029,091	11,978,179	77.4
8 - Travel	660,999	464,116	196,883	70.2	501,147	127,771	373,376	25.5
9 - Capital Outlay	1,320,180	705,168	615,012	53.4	1,307,180	765,227	541,953	58.5
<u>District Total</u>	<u>481,980,805</u>	<u>473,923,608</u>	<u>8,057,197</u>	<u>98.3</u>	<u>502,829,456</u>	<u>461,765,201</u>	<u>41,064,255</u>	<u>91.8</u>

Run Date: November 23, 2021

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

	<u>Current Year Adopted Budget</u>	<u>Current Year Year to Date Actual</u>	<u>Under Budget (Over)</u>	<u>% Current Year Budget</u>	<u>% Prior Year Budget</u>
Resources Available					
Debt and Fiscal Management					
840: Nonspendable - Inventory & Prepaid Items	4,333,231	4,837,911	504,680	111.6	115.6
870: Committed to Contingencies	1,000,000	1,000,000	0	100.0	100.0
820: Assigned to Encumbrances	207,939	1,104,130	896,191	531.0	97.3
Total Debt and Fiscal Management	5,541,170	6,942,041	1,400,871	125.3	111.7
Restricted and Assigned FB					
821: Restricted for Carryover	1,365,591	2,071,834	706,243	151.7	262.7
830: Restricted for Debt Service	218,832	218,832	0	100.0	103.8
866: Assigned to Carryover	1,062,696	2,392,398	1,329,702	225.1	223.6
868: Assigned to C&I	2,179,295	2,179,295	0	100.0	104.9
875: Assigned to Future Operations	1,714,620	5,198,019	3,483,399	303.2	95.3
Total Restricted and Assigned FB	6,541,034	12,060,378	5,519,344	184.4	125.3
Unassigned Fund Balance					
890: Unassigned Fund Balance	0	163,227	163,227	100.0	100.0
891: Unassigned for Minimum FB Policy	19,128,751	17,727,880	(1,400,871)	92.7	96.9
Total Beginning Fund Balance	31,210,955	36,893,527	5,682,572	118.2	120.1
Revenue					
1 - Local Taxes	72,897,467	73,847,394	949,927	101.3	101.5
2 - Local Non-Tax	9,839,497	2,202,479	(7,637,018)	22.4	55.3
3 - State - General Purpose	267,718,024	255,898,935	(11,819,089)	95.6	100.4
4 - State - Special Purpose	100,732,593	75,752,316	(24,980,277)	75.2	95.3
5 - Federal - General Purpose	489,093	820,500	331,407	167.8	77.8
6 - Federal - Special Purpose	37,458,761	64,620,475	27,161,714	172.5	109.6
7 - Revenue from other Districts	1,885,009	2,104,045	219,036	111.6	100.3
8 - Revenue from other Agencies	2,377,978	2,598,977	220,999	109.3	113.8
9 - Other Financing Sources	3,000,000	3,092,925	92,925	103.1	155.0
Total Revenue	496,398,422	480,938,045	(15,460,377)	96.9	99.6
Total Resources Available	527,609,377	517,831,572	(9,777,805)	98.1	100.9

Uses of Resources

Expenditures

Run Date: November 23, 2021

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

	Current Year Adopted Budget	Current Year Year to Date Actual	Under Budget (Over)	% Current Year Budget	% Prior Year Budget
Uses of Resources					
01: Basic Education	261,610,933	238,692,853	22,918,080	91.2	99.9
02: Basic Education - ALE	502,899	0	502,899	0.0	173.4
03: Basic Education-1418 Open	3,057,274	2,445,951	611,323	80.0	89.9
12: Fed Stimulus - School Imp	0	22,168,219	(22,168,219)	100.0	100.0
21: Special Education, State	54,597,866	53,108,843	1,489,023	97.3	97.1
24: Special Education, Federal	6,805,560	6,678,110	127,450	98.1	94.0
31: Career & Tech Ed, State	14,489,439	13,050,844	1,438,595	90.1	98.9
34: Middle School CTE	2,963,585	2,678,102	285,483	90.4	104.1
38: Career & Tech Ed, Federal	244,795	268,973	(24,178)	109.9	99.1
51: Disadvantaged, Federal	9,958,643	9,238,712	719,931	92.8	97.5
52: School Improvement, Federal	1,710,271	1,933,471	(223,200)	113.1	102.5
55: Learning Assistance Prog,	15,976,257	15,622,985	353,272	97.8	90.1
56: State Institutions, Ctrs &	402,021	255,201	146,820	63.5	87.8
57: NegleCTEd & Delinquent	154,096	312,865	(158,769)	203.0	129.0
58: Special & Pilot Programs	3,140,203	3,405,189	(264,986)	108.4	147.1
61: Head Start, Federal	5,872,852	5,694,367	178,485	97.0	106.3
64: Limited English Proficienc	420,759	487,844	(67,085)	115.9	80.4
65: Transitional Bilingual, St	4,772,013	4,580,832	191,181	96.0	70.2
68: Indian Education, Federal	341,836	338,724	3,112	99.1	102.6
73: Summer School	11,295	5,712	5,583	50.6	37.7
74: Highly Capable, State	762,358	1,126,398	(364,040)	147.8	100.8
79: Other Instructional Pgms	18,183,436	1,732,559	16,450,877	9.5	14.8
88: Child Care	4,612,953	4,331,815	281,138	93.9	100.0
89: Community Services	947,554	419,896	527,658	44.3	493.0
97: District-Wide Support	63,792,343	51,456,150	12,336,193	80.7	100.5
98: Nutrition Svcs	12,549,259	11,879,470	669,789	94.7	86.7
99: Pupil Transportation	14,948,956	9,851,113	5,097,843	65.9	115.7
Total Expenditures	502,829,456	461,765,201	41,064,255	91.8	98.3
Total Uses of Resources	502,829,456	461,765,201	41,064,255	91.8	98.3
Ending Fund Balance	24,779,921	56,066,371	31,286,450	226.3	153.3
840: Nonspendable - Inventory & Prepaid Items	4,333,231	5,058,037	724,806	116.7	129.1
870: Committed to Contingencies	1,000,000	1,000,000	0	100.0	100.0
820: Assigned to Encumbrances	207,939	310,128	102,189	149.1	516.8
Total Debt and Fiscal Management	5,541,170	6,368,165	826,995	114.9	139.9

Run Date: November 23, 2021

Run Time: 2:14 pm

Report ID: TS158.v5

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

	Current Year <u>Adopted</u> <u>Budget</u>	Current Year Year to Date_ <u>Actual</u>	Under Budget <u>(Over)</u>	% Current Year_ <u>Budget</u>	% Prior Year_ <u>Budget</u>
821: Restricted for Carryover	0	1,896,105	1,896,105	100.0	100.0
830: Restricted for Debt Service	110,000	110,927	927	100.8	110.6
866: Assigned to Carryover	0	2,704,343	2,704,343	100.0	100.0
868: Assigned to C&I	0	3,800,000	3,800,000	100.0	100.0
875: Assigned to Future Operations	0	3,265,369	3,265,369	100.0	1,566.2
Total Restricted and Assigned FB	110,000	11,776,744	11,666,744	10,706.1	2,276.7
890: Unassigned Fund Balance	0	16,744,137	16,744,137	100.0	100.0
891: Unassigned for Minimum FB Policy	19,128,751	21,177,326	2,048,575	110.7	95.4
Total Fund Balance	24,779,921	56,066,371	31,286,450	226.3	153.3

Run Date: November 23, 2021
Run Time: 2:16 pm
Report ID: TS166.v4

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

<u>State Account</u> <u>District Account</u>	<u>Prior Year</u> <u>Adopted</u> <u>Budget</u>	<u>Prior Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>	<u>Current Year</u> <u>Adopted</u> <u>Budget</u>	<u>Current Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>
1 - Local Taxes								
11000: Local Property Tax	57,979,526	58,870,381	890,855	101.5	72,897,467	73,847,394	949,927	101.3
1 - Local Taxes	57,979,526	58,870,381	890,855	101.5	72,897,467	73,847,394	949,927	101.3
2 - Local Non-Tax								
21000: Tuition & Fees - Unassigned	728,646	323,476	(405,170)	44.4	117,779	116,976	(803)	99.3
21010: Regular Student Fees	970,000	9,827	(960,173)	1.0	970,000	861	(969,139)	0.1
21020: ALE Student Fees	0	550	550	100.0	0	0	0	100.0
21800: Convenience Fee	40,000	29,615	(10,386)	74.0	40,000	198	(39,802)	0.5
21880: Day Care - Tuition & Fees	0	304,770	304,770	100.0	612,000	0	(612,000)	0.0
22000: Sales of Goods, Supplies, & Svcs	7,000	4,929	(2,071)	70.4	7,000	3,252	(3,748)	46.5
22010: Sale of Supplies & Svcs - FR 1	162,000	79,713	(82,287)	49.2	162,000	2,556	(159,444)	1.6
22020: Sale of Supplies & Svcs - FR 2	68,000	13,306	(54,694)	19.6	68,000	128,696	60,696	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	55,295	(24,705)	69.1	80,000	2,709	(77,291)	3.4
22050: Sale of Supplies & Svcs - Trip 1	90,000	33,102	(56,898)	36.8	90,000	6,726	(83,274)	7.5
22060: Sale of Supplies & Svcs - Trip 2	55,000	56,287	1,287	102.3	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	32,174	(7,826)	80.4	40,000	10,138	(29,862)	25.3
22310: CTE Sales of Goods, Supplies & Svcs	40,000	22,901	(17,099)	57.3	40,000	1,800	(38,200)	4.5
22910: Nutrition Service Sales	1,766,489	1,366,272	(400,217)	77.3	1,560,935	1,768	(1,559,167)	0.1
22930: NS Refunds	0	0	0	100.0	0	0	0	100.0
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	278,572	(721,428)	27.9	1,000,000	39,736	(960,264)	4.0
25000: Gifts, Grants, & Donations (Local)	350,000	347,944	(2,056)	99.4	350,000	115,152	(234,848)	32.9
26000: Fines & Damages	130,000	15,278	(114,722)	11.8	130,000	60,372	(69,628)	46.4
27000: Rentals & Leases	500,000	210,722	(289,278)	42.1	500,000	143,898	(356,102)	28.8
27020: Facility Use - Utility Surcharge	85,750	9,364	(76,386)	10.9	85,750	11,611	(74,139)	13.5
27030: Facility Use - Custodial Labor	251,350	119,337	(132,014)	47.5	251,350	21,511	(229,839)	8.6
27040: Facility Use - Field/Stadium Maint	13,600	7,809	(5,791)	57.4	13,600	8,911	(4,689)	65.5
27050: Facility Use - Security	0	495	495	100.0	0	780	780	100.0
27060: Facility Use - Theater Tech	29,000	18,133	(10,868)	62.5	29,000	5,569	(23,431)	19.2
28000: Insurance Recoveries	250,000	317,350	67,350	126.9	250,000	127,396	(122,604)	51.0
29000: Local Support Non Tax-Unassigned	1,255,516	481,405	(774,112)	38.3	1,227,000	221,395	(1,005,605)	18.0
29001: Procurement Card Rebates	500,000	406,832	(93,168)	81.4	500,000	385,052	(114,948)	77.0

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Run Time: 2:16 pm
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TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account w/% Received
General Fund As Of: August 31, 2021

<u>State Account</u> <u>District Account</u>	<u>Prior Year</u> <u>Adopted</u> <u>Budget</u>	<u>Prior Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>	<u>Current Year</u> <u>Adopted</u> <u>Budget</u>	<u>Current Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>
2 - Local Non-Tax								
29010: Cash Over/Short	0	(1,048)	(1,048)	100.0	0	0	0	100.0
29060: Timber Sales	0	88,355	88,355	100.0	0	2,608	2,608	100.0
29070: CPF Indirect	1,400,000	700,000	(700,000)	50.0	1,400,000	700,000	(700,000)	50.0
29100: E-Rate Discount	0	40,448	40,448	100.0	0	40,579	40,579	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	1,067	67	106.7	1,000	170	(830)	17.0
29250: Vending-Food Commissions	1,000	746	(254)	74.6	1,000	151	(849)	15.1
29260: Other Commissions/Rebates	5,000	4,770	(230)	95.4	5,000	8,730	3,730	174.6
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2 - Local Non-Tax	10,135,254	5,600,429	(4,534,825)	55.3	9,839,497	2,202,479	(7,637,018)	22.4
3 - State - General Purpose								
31000: Apportionment	259,379,576	260,312,634	933,058	100.4	258,523,055	246,440,960	(12,082,095)	95.3
31210: Apportionment - Special Ed	8,701,781	9,214,819	513,038	105.9	9,194,969	9,152,186	(42,783)	99.5
33000: Local Effort Assistance	1,371,222	879,687	(491,535)	64.2	0	305,789	305,789	100.0
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3 - State - General Purpose	269,452,579	270,407,139	954,560	100.4	267,718,024	255,898,935	(11,819,089)	95.6
4 - State - Special Purpose								
41000: Special Purpose - Unassigned	6,500,000	0	(6,500,000)	0.0	14,500,000	0	(14,500,000)	0.0
41210: Special Education	41,784,107	42,523,965	739,858	101.8	44,535,773	39,305,447	(5,230,327)	88.3
41220: SPED Infants & Toddlers - State	2,364,164	2,307,899	(56,265)	97.6	0	0	0	100.0
41550: Learning Assistance	16,506,944	15,701,953	(804,991)	95.1	16,583,354	16,223,242	(360,112)	97.8
41560: State Institutions, Centers, and Homes - I	420,916	304,953	(115,963)	72.4	420,916	237,171	(183,745)	56.3
41580: Special & Pilot Programs	2,382,433	3,557,863	1,175,430	149.3	3,170,501	3,600,068	429,567	113.5
41650: Transitional Bilingual	5,021,823	5,286,620	264,797	105.3	5,447,635	5,267,041	(180,594)	96.7
41740: Highly Capable	854,159	860,692	6,533	100.8	876,712	840,644	(36,068)	95.9
41980: School Nutrition Services	190,439	228,271	37,832	119.9	251,584	129,525	(122,059)	51.5
41990: Transportation - Operations	14,488,355	15,529,747	1,041,392	107.2	14,946,118	10,149,179	(4,796,939)	67.9
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4 - State - Special Purpose	90,513,340	86,301,963	(4,211,377)	95.3	100,732,593	75,752,316	(24,980,277)	75.2
5 - Federal - General Purpose								
52000: Direct Federal Revenue - Unassigned	464,081	343,315	(120,766)	74.0	489,093	378,398	(110,695)	77.4
55000: Federal Forests	0	17,919	17,919	100.0	0	442,102	442,102	100.0
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5 - Federal - General Purpose	464,081	361,233	(102,848)	77.8	489,093	820,500	331,407	167.8
6 - Federal - Special Purpose								

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

<u>State Account</u> <u>District Account</u>	<u>Prior Year</u> <u>Adopted</u> <u>Budget</u>	<u>Prior Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>	<u>Current Year</u> <u>Adopted</u> <u>Budget</u>	<u>Current Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>
6 - Federal - Special Purpose								
61000: Special Purpose - OSPI Unassigned	12,000	25,367	13,367	211.4	0	0	0	100.0
61120: Federal Stimulus - School Improvement	0	0	0	100.0	0	24,994,667	24,994,667	100.0
61130: Federal Stimulus - Fiscal Stabilization	0	0	0	100.0	0	0	0	100.0
61140: Federal Stimulus - IDEA	0	0	0	100.0	0	0	0	100.0
61240: Special Ed - Supplemental	7,640,670	7,131,684	(508,986)	93.3	7,054,456	6,920,832	(133,624)	98.1
61380: CTE - Carl Perkins Grant	257,560	254,097	(3,463)	98.7	254,097	273,685	19,588	107.7
61510: Disadvantaged - Title IA	11,102,797	10,874,602	(228,195)	97.9	10,337,068	9,540,990	(796,078)	92.3
61520: School Improvement - TII, IV, V & VI	1,771,944	1,733,603	(38,341)	97.8	1,775,261	1,871,795	96,534	105.4
61570: Institutions - Neglected & Delinquent	132,178	170,520	38,342	129.0	159,952	283,014	123,062	176.9
61640: Limited English Proficiency	408,656	328,483	(80,173)	80.4	436,748	506,383	69,635	115.9
61760: Targeted Assistance	0	2,706,190	2,706,190	100.0	0	5,570,949	5,570,949	100.0
61880: Child Care - Federal	0	87,391	87,391	100.0	0	0	0	100.0
61890: Other Community Services	117,000	3,934,608	3,817,608	3,362.9	117,000	0	(117,000)	0.0
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	6,431,812	6,384,104	13,481.6
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	6,516,531	364,748	105.9	6,489,502	6,274,106	(215,396)	96.7
62680: Indian Education - ED	184,144	185,678	1,534	100.8	195,682	196,530	848	100.4
63000: Federal Grants Through Other Entities - U	0	437,012	437,012	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	127,176	127,176	100.0
69980: USDA Commodities	904,333	1,017,863	113,530	112.6	904,333	565,548	(338,785)	62.5
6 - Federal - Special Purpose	37,718,385	41,332,428	3,614,043	109.6	37,458,761	64,620,475	27,161,714	172.5
7 - Revenue from other Districts								
71210: Special Education	1,885,009	1,891,067	6,058	100.3	1,885,009	2,104,045	219,036	111.6
7 - Revenue from other Districts	1,885,009	1,891,067	6,058	100.3	1,885,009	2,104,045	219,036	111.6
8 - Revenue from other Agencies								
81000: Governmental Entities	0	490,544	490,544	100.0	0	446,379	446,379	100.0
81880: Day Care	0	1,490,825	1,490,825	100.0	1,455,640	1,509,487	53,847	103.7

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TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account w/% Received
General Fund As Of: August 31, 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>
8 - Revenue from other Agencies								
82000: Private Foundations Revenue	1,165,434	1,025,412	(140,022)	88.0	900,000	607,342	(292,658)	67.5
85000: Educational Service Districts	1,477,978	706	(1,477,272)	0.0	22,338	35,769	13,431	160.1
8 - Revenue from other Agencies	<u>2,643,412</u>	<u>3,007,488</u>	<u>364,076</u>	<u>113.8</u>	<u>2,377,978</u>	<u>2,598,977</u>	<u>220,999</u>	<u>109.3</u>
9 - Other Financing Sources								
93000: Sale of Equipment	0	231,551	231,551	100.0	0	260,959	260,959	100.0
99000: Transfers - Redirection of Apportionment	2,000,000	2,868,149	868,149	143.4	0	2,831,966	2,831,966	100.0
99010: Transfers - Other Resources	0	0	0	100.0	3,000,000	0	(3,000,000)	0.0
9 - Other Financing Sources	<u>2,000,000</u>	<u>3,099,700</u>	<u>1,099,700</u>	<u>155.0</u>	<u>3,000,000</u>	<u>3,092,925</u>	<u>92,925</u>	<u>103.1</u>
<u>District Total</u>	<u>472,791,586</u>	<u>470,871,828</u>	<u>(1,919,758)</u>	<u>99.6</u>	<u>496,398,422</u>	<u>480,938,045</u>	<u>(15,460,377)</u>	<u>96.9</u>

Run Date: November 23, 2021

Run Time: 2:16 pm

Report ID:TS152.v3

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

<u>Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Current Month</u>	<u>Current Year Year to Date</u>	<u>Encumbrance</u>	<u>Unspent / Unencumbered</u>	<u>Percent Expended</u>
01: Basic Education							
01000: Basic Education	199,110,073	201,213,333	8,300,510	190,416,177	2,952	10,794,205	94.6
01007: Basic Education - One Time	305,789	202,622	23,836	273,852	0	(71,230)	135.2
01011: Basic Education Enrichment	29,323,059	29,433,108	2,975,401	23,666,202	12,409	5,754,497	80.4
01030: BE Attendance BECCA	0	76,165	1,461	5,496	0	70,669	7.2
01040: BE Building Contributions	0	460,757	14,866	103,030	0	357,727	22.4
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	199,858	2,238,903	0	222,972	90.9
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	(59,992)	142,885	0	501,035	22.2
01210: BE Fund Balance Special Ed	3,158,294	0	147,992	147,992	0	(147,992)	100.0
01240: BE SPED Peer Review Pool	85,000	85,000	0	0	0	85,000	0.0
01250: BE Campus Security	2,481,377	2,481,377	165,659	1,985,845	0	495,532	80.0
01280: BE HS Graduation	51,000	51,000	531	22,501	0	28,499	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	0	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	0	8,917	0	25,495	25.9
01440: BE - Non-Instructional	42,139	42,139	1,891	23,105	0	19,034	54.8
01460: BE FB Non-Instructional	0	0	0	369	0	(369)	100.0
01480: BE Strategic Goals/Initiatives	237,894	338,584	0	131,706	0	206,878	38.9
01651: BE Special Programs Enrichment	1,341,032	1,421,032	69,845	1,007,467	10,417	403,149	71.6
01701: BE OP OT Relief Pool	125,000	131,178	0	114,695	0	16,483	87.4
01880: BE Partner Schools	10,472,718	10,496,235	889,892	10,099,238	0	396,997	96.2
01881: BE Partner Schools Enrichment	894,531	680,484	82,575	921,827	0	(241,343)	135.5
01901: BE Running Start	2,704,666	3,582,613	269,676	3,262,333	0	320,280	91.1
01915: BE Bargained Enhancement 5-10	1,469,779	1,485,580	42,832	1,144,390	0	341,190	77.0
01940: BE MS Athletic Reserve	0	385,052	126,587	126,587	0	258,465	32.9
01990: BE Curriculum & Instruction	4,137,514	4,145,499	230,112	2,815,674	13,783	1,316,043	68.3
01991: BE Curriculum & Instruction 1x	2,179,295	2,221,345	0	18,789	0	2,202,556	0.8
Total 01: Basic Education	261,610,933	260,771,543	13,483,530	238,692,853	39,560	22,039,130	91.5
02: Basic Education - ALE							
02000: BE Alternative Learning Exp	502,899	0	0	0	0	0	100.0
Total 02: Basic Education - ALE	502,899	0	0	0	0	0	100.0
03: Basic Education-1418 Open							

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03: Basic Education-1418 Open							
03000: Basic Ed - 1418 Open Doors	3,057,274	2,218,547	1,052,009	2,445,951	0	(227,404)	110.3
Total 03: Basic Education-1418 Open	3,057,274	2,218,547	1,052,009	2,445,951	0	(227,404)	110.3
12: Fed Stimulus - School Imp							
12000: ESSER II	0	0	21,808,588	22,168,219	0	(22,168,219)	100.0
Total 12: Fed Stimulus - School Imp	0	0	21,808,588	22,168,219	0	(22,168,219)	100.0
21: Special Education, State							
21000: Special Education - State	25,562,705	21,504,592	2,182,719	21,757,167	0	(252,575)	101.2
21011: Special Education Enrichment	2,100,000	2,104,838	(23,732)	3,359,223	8,651	(1,263,036)	160.0
21021: Spec Ed Enrichment-Director A	0	0	47,876	129,209	0	(129,209)	100.0
21031: Spec Ed Enrichment-Director B	0	0	1,143	63,492	0	(63,492)	100.0
21510: SPED - PreSchool	3,569,864	3,087,550	446,118	3,349,706	0	(262,156)	108.5
21560: SPED - State Safety Net	0	1,008,701	481,170	481,170	0	527,531	47.7
21600: Special Ed State - Elem. Ed.	14,395,266	13,460,266	615,762	13,821,228	841	(361,803)	102.7
21660: SPED State Safety Net Elem Ed	97,760	97,760	123,331	226,315	0	(128,555)	231.5
21700: Special Ed State - Sec. Ed.	7,674,831	7,642,154	798,537	8,463,404	0	(821,250)	110.7
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	37,564	661,732	0	(281,048)	173.8
21800: Special Ed State - CBT	808,756	808,756	(19,059)	678,501	0	130,255	83.9
21860: SPED Safety Net Comm Based Tra	0	0	117,698	117,698	0	(117,698)	100.0
Total 21: Special Education, State	54,597,866	50,103,301	4,809,129	53,108,843	9,492	(3,015,034)	106.0
24: Special Education, Federal							
24501: SPED IDEAB Flow Thru 10-11	2,515	0	0	0	0	0	100.0
24511: SPED IDEAB Preschool 20-21	215,740	215,740	12,679	156,822	0	58,918	72.7
24591: SPED Safety Net Preschool	0	3,335	3,335	3,335	0	0	100.0
24601: SPED IDEAB Flow Thru - Elem Ed	0	0	619,312	619,312	0	(619,312)	100.0
24661: SPED Safety Net - Elem. Ed.	129,849	129,849	(484)	82,159	0	47,690	63.3
24701: SPED IDEAB Flow Thru - Sec Ed	6,331,637	6,334,153	408,927	5,530,695	0	803,458	87.3
24761: SPED Safety Net - Secondary Ed	87,085	87,085	77,213	165,347	0	(78,262)	189.9
24801: SPED IDEAB Flow Thru - CBT	0	0	86,639	86,639	0	(86,639)	100.0
24861: SPED Safety Net - CBT	38,734	38,734	(103,136)	33,801	0	4,933	87.3
Total 24: Special Education, Federal	6,805,560	6,808,896	1,104,485	6,678,110	0	130,786	98.1
31: Career & Tech Ed, State							
31000: CTE Technical Support	109,319	109,319	8,526	103,580	0	5,739	94.8
31011: CTE Support - Enrichment	38,095	38,095	0	0	0	38,095	0.0

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31: Career & Tech Ed, State							
31200: CTE JROTC	553,745	599,324	41,330	599,323	56	(56)	100.0
31510: CTE Administration	3,365,946	1,648,264	97,708	1,870,060	11	(221,807)	113.5
31600: CTE Agriculture & Science	505,748	505,748	136,175	813,350	0	(307,602)	160.8
31605: CTE Lincoln Tree Farm Harvest	0	0	3,833	29,694	0	(29,694)	100.0
31610: CTE Business Education	1,346,242	1,346,242	128,339	1,440,644	0	(94,402)	107.0
31620: CTE Marketing Education	301,237	301,237	14,095	161,274	0	139,963	53.5
31630: CTE Diversified Occupations	821,871	821,871	73,964	745,472	0	76,399	90.7
31640: CTE Trade & Industry	1,943,856	1,943,856	203,286	2,037,177	146,408	(239,729)	112.3
31650: CTE Family & Consumer Science	1,250,481	1,250,481	98,983	1,124,870	0	125,611	90.0
31660: CTE Next Move	205,110	205,110	28,848	245,045	0	(39,935)	119.5
31670: CTE Technology	932,541	932,541	71,386	621,653	0	310,888	66.7
31680: CTE Health Occupations	666,060	666,060	59,496	711,283	0	(45,223)	106.8
31710: CTE Career Guidance	526,812	526,812	34,982	500,759	0	26,053	95.1
31880: CTE Partner School	1,651,396	1,845,565	146,677	1,699,464	4,133	141,968	92.3
31901: CTE Running Start	129,709	156,807	19,647	231,642	0	(74,835)	147.7
31902: CTE Open Doors	141,271	116,340	115,555	115,555	0	785	99.3
Total 31: Career & Tech Ed, State	14,489,439	13,013,672	1,282,830	13,050,844	150,608	(187,781)	101.4
34: Middle School CTE							
34500: CTE Middle School	2,963,585	2,915,217	351,612	2,678,102	1,158	235,957	91.9
Total 34: Middle School CTE	2,963,585	2,915,217	351,612	2,678,102	1,158	235,957	91.9
38: Career & Tech Ed, Federal							
38501: CTE Perkins Grant 20-21	244,795	266,564	203,463	266,564	15,349	(15,349)	105.8
38531: CTE Non-Traditional Fields	0	2,409	2,409	2,409	0	0	100.0
Total 38: Career & Tech Ed, Federal	244,795	268,973	205,872	268,973	15,349	(15,349)	105.7
51: Disadvantaged, Federal							
51201: OSSI Targeted/Comprehensive 21	491,333	633,748	61,800	591,700	0	42,048	93.4
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	799,695	8,499,112	232	1,235,886	87.3
51502: T1-A Disadvantaged 21-22	0	0	1,413	1,413	0	(1,413)	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	(1,867)	49,887	0	0	100.0
51601: T1-D Neglect & Delinquent 20-21	91,085	96,158	7,251	87,929	0	8,229	91.4
Total 51: Disadvantaged, Federal	9,958,643	10,523,793	868,292	9,238,712	232	1,284,850	87.8
52: School Improvement, Federa							

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52: School Improvement, Federa							
52420: Title IV - Part A	0	0	0	21,118	0	(21,118)	100.0
52421: Title IV - Part A	682,564	838,271	114,957	759,721	0	78,550	90.6
52471: T2-A Teacher Quality 20-21	1,027,707	1,022,103	122,397	1,152,632	0	(130,529)	112.8
Total 52: School Improvement, Federa	1,710,271	1,860,374	237,353	1,933,471	0	(73,097)	103.9
55: Learning Assistance Prog,							
55500: Learning Assistance Program	9,428,335	10,490,509	1,113,926	9,450,381	0	1,040,128	90.1
55501: Learning Assistance Co-Teach	1,312,491	1,312,491	30,955	1,098,410	0	214,081	83.7
55520: LAP High Poverty	4,466,247	4,986,213	1,059,459	4,487,619	0	498,594	90.0
55521: LAP High Poverty Co-Teach	769,184	769,184	51,937	586,576	0	182,608	76.3
Total 55: Learning Assistance Prog,	15,976,257	17,558,397	2,256,278	15,622,985	0	1,935,412	89.0
56: State Institutions, Ctrs &							
56510: Remann Hall	402,021	226,524	(85,596)	255,201	0	(28,677)	112.7
Total 56: State Institutions, Ctrs &	402,021	226,524	(85,596)	255,201	0	(28,677)	112.7
57: NegleCTEd & Delinquent							
57501: Institutional Ed Enrollment St	0	0	143,250	143,250	0	(143,250)	100.0
57511: T1-D Neglect/Delinquent 20-21	154,096	171,503	30,910	169,615	0	1,888	98.9
Total 57: NegleCTEd & Delinquent	154,096	171,503	174,159	312,865	0	(141,362)	182.4
58: Special & Pilot Programs							
58020: Collection of Evidence	0	27,160	0	0	0	27,160	0.0
58079: Certification Bonus	2,707,370	2,359,382	0	2,364,034	0	(4,652)	100.2
58161: Homeless Student Stability 21	0	63,892	4,714	41,679	0	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	9,573	15,001	0	2,757	84.5
58310: Beg Ed Support Team 19-20	0	0	0	(197)	0	197	100.0
58311: Beg Ed Support Team 20-21	93,458	202,653	(37,181)	202,653	0	0	100.0
58351: New Dual Language Program	0	28,038	0	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	4,400	13,101	0	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	(1,550)	35,515	0	0	100.0
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	0	14,162	0	7,338	65.9

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58: Special & Pilot Programs							
58671: WA 1st Robotics Competition 21	0	10,500	679	3,325	0	7,175	31.7
58691: WA FIRST- FIRST Tech Challenge	0	9,346	(5,173)	8,881	0	465	95.0
58731: OSSI District Grant	245,917	299,066	7,565	277,858	0	21,208	92.9
58732: OSSI District Grant	0	0	7,913	7,913	0	(7,913)	100.0
58751: OSSI Targeted 3+ Schools	0	280,378	1,406	221,630	0	58,748	79.0
58771: TPEP Teacher Training 20-21	93,458	117,159	9,010	117,160	0	(1)	100.0
58900: Para Educator Cert. Program	0	34,936	0	896	0	34,040	2.6
Total 58: Special & Pilot Programs	3,140,203	3,601,673	1,355	3,405,189	0	196,484	94.5
61: Head Start, Federal							
61510: Head Start Regular 19-20	0	1,763,107	0	1,068,431	0	694,676	60.6
61511: Head Start Regular 20-21	5,806,722	4,947,970	505,050	4,423,050	122,874	402,046	91.9
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	17,193	55,844	0	49,918	52.8
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
Total 61: Head Start, Federal	5,872,852	7,607,506	522,243	5,694,367	122,874	1,790,265	76.5
64: Limited English Proficiency							
64501: Limited English 20-21	420,759	524,160	150,220	487,844	0	36,316	93.1
Total 64: Limited English Proficiency	420,759	524,160	150,220	487,844	0	36,316	93.1
65: Transitional Bilingual, St							
01065: BE Trans Bilingual Enrichment	34,939	34,939	0	0	0	34,939	0.0
65000: Transitional Bilingual	4,737,074	4,580,036	869,704	4,580,832	0	(796)	100.0
Total 65: Transitional Bilingual, St	4,772,013	4,614,975	869,704	4,580,832	0	34,143	99.3
68: Indian Education, Federal							
68011: Indian Education Enrichment	153,318	153,318	21,478	149,396	0	3,922	97.4
68501: Indian Education 20-21	188,518	174,180	2,579	174,180	0	0	100.0
68502: Indian Education 21-22	0	0	7,102	15,148	0	(15,148)	100.0
Total 68: Indian Education, Federal	341,836	327,498	31,160	338,724	0	(11,226)	103.4
69: Other Compensatory Program							
69200: District Conferences	0	14,535	0	0	0	14,535	0.0
Total 69: Other Compensatory Program	0	14,535	0	0	0	14,535	0.0
73: Summer School							
73010: Summer School - Buildings	0	(179)	0	0	0	(179)	0.0
73880: Summer School - Partner School	11,295	11,295	2,261	5,712	0	5,583	50.6

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Total 73: Summer School	11,295	11,116	2,261	5,712	0	5,404	51.4
74: Highly Capable, State							
74000: Highly Capable	762,358	1,020,659	422,830	1,126,398	1,093	(106,831)	110.5
Total 74: Highly Capable, State	762,358	1,020,659	422,830	1,126,398	1,093	(106,831)	110.5
79: Other Instructional Pgms							
79000: Other Instructional Programs	16,580,554	17,040,336	0	0	0	17,040,336	0.0
79039: Dream Factory Learning Center	0	3,883	0	0	0	3,883	0.0
79128: Whole Kids Foundation	0	162	0	0	0	162	0.0
79181: Wallace Foundation 20-21	800,000	721,927	87,710	546,968	0	174,959	75.8
79201: JROTC - Army 20-21	215,672	215,672	18,584	230,652	0	(14,980)	106.9
79240: Kaiser Wellbeing	0	8,942	841	1,931	0	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	6,468	86,462	0	(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	1,308	2,682	0	0	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	2,307	14,982	0	10,025	59.9
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	766	766	0	349,554	0.2
79399: City of Tacoma - CBT	0	284,645	9,730	133,091	0	151,554	46.8
79401: City of Tacoma-Rest.Justice 22	0	118,750	13,541	13,541	0	105,209	11.4
79409: City of Tacoma-Restor. Justice	0	163,530	3,000	25,850	0	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	26,465	103,388	0	32,893	75.9
79420: Old Town Music Society Fund K8	0	15,468	0	0	0	15,468	0.0
79447: WA STEM-NGA WBL Lab	0	2,932	0	0	0	2,932	0.0
79501: JROTC - Air Force 20-21	86,720	86,720	7,421	93,205	0	(6,485)	107.5
79531: JROTC - Marines 20-21	103,016	103,016	8,823	110,987	0	(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	471,271	500	52,805	0	418,466	11.2
79585: International Exchange Program	117,779	117,779	8,318	115,238	0	2,541	97.8
79591: Read To Me Enrichment	42,247	42,247	0	0	0	42,247	0.0

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79: Other Instructional Pgms							
79679: College Spark Washington Yr 2	0	24,126	0	5,000	0	19,126	20.7
79693: Lincoln Ctr Gates Grant	0	13,655	0	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	0	13,440	0	12,988	50.9
79755: Foundation for Tacoma Students	0	46,439	0	7,566	0	38,873	16.3
79850: Arts Collaboration	31,425	31,425	0	8,648	0	22,777	27.5
79899: Partners in Science Suppl Prog	0	4,083	0	4,083	0	0	100.0
79900: Misc Targeted Grants	0	195,008	5,000	25,041	0	169,967	12.8
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
Total 79: Other Instructional Pgms	18,183,436	20,794,713	200,783	1,732,559	0	19,062,154	8.3
88: Child Care							
88010: Tuition Based Preschool	612,000	612,000	40,323	452,341	0	159,659	73.9
88040: Head Start Contributions	0	54	0	0	0	54	0.0
88101: Early Childhood Ed 20-21	1,455,640	1,458,301	156,184	1,538,395	0	(80,094)	105.5
88102: Early Childhood Ed 21-22	0	0	13,544	18,636	0	(18,636)	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	188,135	2,286,673	0	228,640	90.9
88411: ECEAP Summer Program 2020	0	93,844	0	35,769	0	58,075	38.1
Total 88: Child Care	4,612,953	4,709,512	398,186	4,331,815	0	377,697	92.0
89: Community Services							
89010: Facility Use	177,250	177,250	18,201	27,236	0	150,014	15.4
89020: Facility Use - Fields	7,350	7,350	4,709	11,832	0	(4,482)	161.0
89030: Facility Use - Swim Pools	7,100	7,100	0	0	0	7,100	0.0
89040: Facility Use - Stadiums	31,000	31,000	7,993	10,875	0	20,125	35.1
89050: Facility Use - Theaters	157,000	157,000	2,947	4,404	0	152,596	2.8
89060: Facility Use - Other	42,000	42,000	(18,456)	20,643	0	21,357	49.2
89150: Summer Nutrition Svcs	117,000	117,000	0	0	0	117,000	0.0
89160: Community Partnerships	408,854	409,354	33,632	344,907	0	64,447	84.3
Total 89: Community Services	947,554	948,054	49,025	419,896	0	528,158	44.3
97: District-Wide Support							
97000: District-Wide Support	34,062,503	34,588,480	109,579	31,672,558	2,807,104	108,817	99.7
97011: District-Wide Support Enrichme	25,143,078	25,260,322	(2,600,742)	15,548,949	0	9,711,373	61.6

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Run Time: 2:16 pm

Report ID:TS152.v3

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

<u>Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Current Month</u>	<u>Current Year Year to Date</u>	<u>Encumbrance</u>	<u>Unspent / Unencumbered</u>	<u>Percent Expended</u>
97: District-Wide Support							
97090: DWS Tech General Admin	3,000,000	3,000,000	(538,554)	2,913,430	2,166	84,404	97.2
97093: DWS Tech Util/Net	161,138	161,138	13,254	164,646	118,427	(121,935)	175.7
97580: DWS Security	1,425,624	1,426,624	60,685	1,145,263	15,895	265,466	81.4
97880: DWS Partner School	0	0	11,304	11,304	0	(11,304)	100.0
Total 97: District-Wide Support	63,792,343	64,436,564	(2,944,475)	51,456,150	2,943,593	10,036,821	84.4
98: Nutrition Svcs							
98000: Nutrition Services	11,827,416	11,829,097	(849,984)	10,899,671	0	929,426	92.1
98011: Nutrition Services Enrichment	721,781	721,781	564,501	767,021	0	(45,240)	106.3
98030: Nutrition Svcs - Summer	62	62	68,662	181,562	0	(181,500)	292,842.6
98301: Nutrition Services - MTG	0	133,000	0	23,969	0	109,031	18.0
98401: Nutrition Serv -Meals for Kids	0	104,655	7,247	7,247	26,544	70,864	32.3
Total 98: Nutrition Svcs	12,549,259	12,788,595	(209,574)	11,879,470	26,544	882,580	93.1
99: Pupil Transportation							
99000: Pupil Transportation	15,057,337	15,097,494	1,316,187	10,196,691	0	4,900,803	67.5
99011: Pupil Transportation Enrichment	508,262	508,262	0	0	0	508,262	0.0
99110: Transportation - Ex Curr	330,000	330,000	0	75,483	0	254,517	22.9
99120: Transportation - Field Trips	(946,643)	(946,600)	(261,262)	(421,061)	0	(525,539)	44.5
Total 99: Pupil Transportation	14,948,956	14,989,156	1,054,925	9,851,113	0	5,138,043	65.7
District Total	502,829,456	502,829,456	48,097,184	461,765,201	3,310,502	37,753,754	92.5

ASSOCIATED STUDENT BODY FUND

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

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

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

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

Associated Student Body Fund for the fiscal period ended	August 31, 2020	August 31, 2021	Variance Higher/(lower)
Beginning Fund Balance	\$ 1,936,813	\$ 1,980,522	\$ 43,709
Revenue	1,144,425	163,427	(980,998)
Total Resources Available	3,081,238	2,143,949	(937,289)
Expenditures	1,100,716	263,300	(837,416)
Total Use of Resources	1,100,716	263,300	(837,416)
Ending Fund Balance	\$ 1,980,522	\$ 1,880,649	\$ (99,872)

The ASB financial statements are next in this section.

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Run Time: 2:17 pm
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TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
Associated Student Body Fund As Of: **August 31, 2021**



	Current Year <u>Adopted</u> <u>Budget</u>	Current Year Year to Date <u>Actual</u>	Under Budget (Over)	% Current Year_ <u>Budget</u>	% Prior Year_ <u>Budget</u>
Resources Available					
Restricted Fund Balance					
819: Restricted to Fund Purposes	1,891,271	1,980,522	89,251	104.7	51.1
Total Restricted Fund Balance	1,891,271	1,980,522	89,251	104.7	51.1
Nonspendable and Assigned Fund Balance					
Total Nonspendable and Assigned Fund Balance	0	0	0	100.0	100.0
Total Beginning Fund Balance	1,891,271	1,980,522	89,251	104.7	51.1
Revenue					
1 - General Student Body	932,533	73,273	(859,260)	7.9	36.9
2 - Athletics	349,800	10,314	(339,486)	2.9	61.6
3 - Classes	417,250	12,539	(404,711)	3.0	22.0
4 - Clubs	1,774,687	45,603	(1,729,084)	2.6	16.6
6 - Private Money	45,280	21,698	(23,582)	47.9	3.9
Total Revenue	3,519,550	163,427	(3,356,123)	4.6	26.3
Total Resources Available	5,410,821	2,143,949	(3,266,872)	39.6	37.9
Uses of Resources					
Expenditures					
1 - General Student Body	778,159	115,545	662,614	14.8	33.2
2 - Athletics	473,250	19,609	453,641	4.1	60.8
3 - Classes	346,613	38,864	307,749	11.2	23.3
4 - Clubs	1,754,086	65,761	1,688,325	3.7	18.2
6 - Private Money	63,269	23,521	39,748	37.2	4.7
Total Expenditures	3,415,377	263,300	3,152,077	7.7	26.6
Total Uses of Resources	3,415,377	263,300	3,152,077	7.7	26.6
Ending Fund Balance	1,995,444	1,880,650	(114,794)	94.2	49.5

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Run Time: 2:18 pm

Report ID: TS157.v5

TACOMA SCHOOL DISTRICT NO. 10
ASB Statement Of Revenue and Expenditure by BRC
Associated Student Body Fund August 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	5	0	0	3,365	0	3,365
103 Birney	9,083	12	0	0	9,095	0	9,095
104 Blix	1,268	2	0	0	1,270	0	1,270
105 Boze	10,717	719	0	0	11,436	0	11,436
107 Browns Pt	14,669	565	0	0	15,234	0	15,234
109 Bryant	13,153	427	528	0	13,053	0	13,053
110 Crescent Hts	1,093	1	0	0	1,094	0	1,094
113 DeLong	9,427	464	0	0	9,892	0	9,892
115 Downing	8,183	(781)	(632)	0	8,034	0	8,034
117 Edison	4,439	414	0	0	4,853	0	4,853
119 Fawcett	9,710	4,540	5,370	0	8,880	0	8,880
121 Fern Hill	299	0	0	0	299	0	299
123 Franklin	1,945	1,675	0	0	3,620	0	3,620
125 Geiger	9,292	2,794	3,095	0	8,992	0	8,992
133 Jefferson	3,117	45	0	0	3,162	0	3,162
135 Larchmont	3,605	85	0	0	3,691	0	3,691
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	524	0	0	7,736	0	7,736
149 Mann	595	33	0	0	628	0	628
151 McCarver	3,577	5	0	0	3,582	0	3,582
157 NE Tacoma	7,356	9	952	0	6,413	0	6,413
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	341	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	6,233	0	6,233
179 Stanley	1,241	2	0	0	1,242	0	1,242
181 Skyline	6,709	334	0	0	7,042	0	7,042
183 Wainwright	19,748	26	556	0	19,218	0	19,218
185 Washington	4,168	216	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	1,708	5,889	0	37,403	0	37,403
202 Baker	136,436	4,579	13,632	0	127,383	0	127,383

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

BRC	Beginning Balance	Revenues	Expenditures	Adopted Budget Expenditures	Fund Balance w/o Imprest Funds	Imprest Funds	Fund Balance
206 Gray	57,100	1,712	0	0	58,811	0	58,811
208 Hunt	17,190	23	0	0	17,213	0	17,213
210 Jason Lee	33,460	325	4,660	0	29,125	0	29,125
212 Mason	40,382	367	686	0	40,063	0	40,063
216 Meeker	69,006	6,440	2,165	0	73,281	0	73,281
218 Stewart	55,313	1,622	2,455	0	54,480	0	54,480
220 Truman	116,509	2,000	6,367	0	112,141	0	112,141
221 First Creek	31,318	1,701	1,905	0	31,115	0	31,115
224 Foss	97,674	14,794	19,639	0	92,828	0	92,828
226 Lincoln	217,717	17,441	30,707	0	204,451	0	204,451
228 Mt Tahoma	202,758	17,671	52,129	0	168,299	0	168,299
230 Stadium	196,172	56,016	41,319	0	210,869	0	210,869
232 Wilson	372,546	11,132	52,220	0	331,458	0	331,458
234 Oakland	5,011	832	2,157	0	3,686	0	3,686
235 IDEA School	4,307	155	417	0	4,045	0	4,045
237 SOTA	41,794	3,534	8,493	0	36,835	0	36,835
239 Science & Math Institute	45,251	2,171	3,058	0	44,365	0	44,365
246 Remann Hall	1,967	712	0	0	2,680	0	2,680
607 Career & Technical Education	29,784	39	0	0	29,823	0	29,823
617 ASB Athletics & Activities	0	0	0	0	0	0	0
734 Young Ambassadors	20,246	76	1,208	0	19,115	0	19,115
<u>District Total</u>	<u>2,030,224</u>	<u>163,427</u>	<u>263,300</u>	<u>3,415,377</u>	<u>1,930,351</u>	<u>0</u>	<u>1,930,351</u>

DEBT SERVICE FUND

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

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

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

Finance staff regularly consults with the District's financial advisors to review debt payments and tax rates to minimize borrowing costs and keep a level property tax rate for its citizens.

Property tax revenues are performing as expected when measured against the Debt Service Fund cash flow models. Tax collections are forecast to be sufficient to pay the scheduled interest and principal payments on the District's outstanding bonds.

Following is a summary of the bonds payable for 2020-21:

Year End Financial Report 2020-21
November 15, 2021
Section V – Page 2

Debt Service Fund - Schedule of Long-Term Debt For the Quarter Ended August 31, 2021					
Bonds and Contracts Payable	Beginning Balance	Additions	Reductions	Ending Balance	Amount Due In One Year
2012 Refunding of '03,05,05A UTGO's	\$ 46,045,000	\$ -	\$ 4,195,000	\$ 41,850,000	\$ 6,850,000
2014 UTGO	6,240,000	-	-	6,240,000	-
2015 Refunding of 2005 UTGO	97,670,000	-	23,230,000	74,440,000	4,635,000
2020 UTGO	366,010,000	-	-	366,010,000	5,515,000
2020-B UTGO	249,280,000	-	-	249,280,000	-
2020-C UTGO	235,000,000	-	-	235,000,000	16,460,000
Total Bonds Payable	\$1,000,245,000	\$ -	\$ 27,425,000	\$ 972,820,000	\$ 33,460,000

The financial statements for this fund are next in this section

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Report ID: TS160.v5

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

	Current Year <u>Adopted</u> <u>Budget</u>	Current Year Year to Date <u>Actual</u>	Under Budget (Over)	% Current Year <u>Budget</u>	% Prior Year <u>Budget</u>
Resources Available					
Restricted FB					
830: Restricted for Debt Service	10,276,100	13,757,546	3,481,446	133.9	100.0
Total Restricted FB	10,276,100	13,757,546	3,481,446	133.9	100.0
Total Beginning Fund Balance	10,276,100	13,757,546	3,481,446	133.9	100.0
Revenue					
1 - Local Taxes	60,000,000	60,739,270	739,270	101.2	99.9
2 - Local Non-Tax	176,400	22,236	(154,164)	12.6	55.8
9 - Other Financing Sources	0	14,689	14,689	100.0	100.0
Total Revenue	60,176,400	60,776,195	599,795	101.0	719.4
Total Resources Available	70,452,500	74,533,741	4,081,241	105.8	614.1
Uses of Resources					
Expenditures					
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
Total Expenditures	60,879,200	48,592,142	12,287,058	79.8	98.3
Total Uses of Resources	60,879,200	48,592,142	12,287,058	79.8	708.7
Ending Fund Balance	9,573,300	25,941,599	16,368,299	271.0	120.2

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 Report ID: TS156.v4

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



<u>State Account</u> <u>District Account</u>	<u>Prior Year Adopted Budget</u>	<u>Prior Year Year to Date Actual</u>	<u>Over Budget (Under)</u>	<u>% Received</u>	<u>Current Year Adopted Budget</u>	<u>Current Year Year to Date Actual</u>	<u>Over Budget (Under)</u>	<u>% Received</u>
1 - Local Taxes								
11000: Local Property Tax	58,825,000	58,754,687	(70,313)	99.9	60,000,000	60,739,270	739,270	101.2
1 - Local Taxes	58,825,000	58,754,687	(70,313)	99.9	60,000,000	60,739,270	739,270	101.2
2 - Local Non-Tax								
23000: Investment Earnings	239,000	133,326	(105,674)	55.8	176,400	22,236	(154,164)	12.6
2 - Local Non-Tax	239,000	133,326	(105,674)	55.8	176,400	22,236	(154,164)	12.6
9 - Other Financing Sources								
91000: Sale of Bonds	0	0	0	100.0	0	8,939	8,939	100.0
91100: Premium on Sale of Bonds	0	0	0	100.0	0	0	0	100.0
96000: Sale of Refunding Bonds	0	366,010,000	366,010,000	100.0	0	5,750	5,750	100.0
9 - Other Financing Sources	0	366,010,000	366,010,000	100.0	0	14,689	14,689	100.0
District Total	59,064,000	424,898,013	365,834,013	719.4	60,176,400	60,776,195	599,795	101.0

CAPITAL PROJECTS FUND

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

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

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

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

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

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

Fawcett Elementary School Replacement: 2023
Bryant Montessori School Replacement: 2024
Oakland High School Historic Modernization: 2025
Lowell Elementary School Replacement: 2026
Whittier Elementary School Replacement: 2027

The current capital projects are as follows:

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

Small Capital Projects - Districtwide Safety and Health Upgrades:

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

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

- Jason Lee Middle School solar panels
- Green school yards

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

Run Date: November 23, 2021
Run Time: 2:19 pm
Report ID: TS159.v7

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



	Current Year <u>Adopted</u> <u>Budget</u>	Current Year Year to Date <u>Actual</u>	Under Budget (Over)	% Current Year <u>Budget</u>	% Prior Year <u>Budget</u>
Resources Available					
Restricted Fund Balance					
861: Restricted from Bond Proceeds	50,536,000	45,901,006	(4,634,994)	90.8	96.5
862: Restricted from Levy Proceeds	13,191,000	14,697,733	1,506,733	111.4	71.5
Total Restricted Fund Balance	63,727,000	60,598,739	(3,128,261)	95.1	94.2
Assigned Fund Balance					
889: Assigned to Fund Purposes	3,765,000	3,261,836	(503,164)	86.6	100.0
Total Assigned Fund Balance	3,765,000	3,261,836	(503,164)	86.6	124.0
Total Beginning Fund Balance	67,492,000	63,860,575	(3,631,425)	94.6	94.7
Revenue					
1 - Local Taxes	424,000,000	24,303,369	(399,696,631)	5.7	99.8
2 - Local Non-Tax	1,735,000	719,514	(1,015,486)	41.5	100.6
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	7,366.0	0.0
Total Revenue	426,235,000	562,510,506	136,275,506	132.0	98.4
Total Resources Available	493,727,000	626,371,081	132,644,081	126.9	95.3
Uses of Resources					
Expenditures					
12 - Site Improvements	75,000	1,211,758	(1,136,758)	1,615.7	78.1
21 - New Buildings	75,770,000	76,258,085	(488,085)	100.6	111.1
22 - Remodeled Buildings	16,386,000	1,945,347	14,440,653	11.9	4.1
31 - Initial Equipment	36,905,000	15,778,629	21,126,371	42.8	44.0
35 - Instructional Technology	0	15,099,696	(15,099,696)	100.0	100.0
51 - Sale of Real Estate	0	50,244	(50,244)	100.0	100.0
52 - MODIFY REPORT FOR DESC	10,000	20,987	(10,987)	209.9	100.0
61 - Bond/Levy Issuance-Election	400,000	1,829,866	(1,429,866)	457.5	100.0
Total Expenditures	129,546,000	112,194,613	17,351,387	86.6	78.3
Total Uses of Resources	129,546,000	112,194,613	17,351,387	86.6	78.3
Ending Fund Balance	364,181,000	514,176,468	149,995,468	141.2	144.5

Run Date: November 23, 2021
Run Time: 2:19 pm
Report ID: TS159.v7

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



	Current Year <u>Adopted</u> <u>Budget</u>	Current Year Year to Date <u>Actual</u>	Under Budget <u>(Over)</u>	% Current Year <u>Budget</u>	% Prior Year <u>Budget</u>
861: Restricted from Bond Proceeds	50,536,000	500,593,800	450,057,800	990.6	35.4
862: Restricted from Levy Proceeds	13,191,000	10,366,050	(2,824,950)	78.6	110.1
Total Restricted Fund Balance	63,727,000	510,959,850	447,232,850	801.8	42.4
889: Assigned to Fund Purposes	3,765,000	3,216,618	(548,382)	85.4	100.0
Total Assigned Fund Balance	3,765,000	3,216,618	(548,382)	85.4	126.5
Total Ending Fund Balance	67,492,000	514,176,468	446,684,468	761.8	43.8

Run Date: November 23, 2021
Run Time: 2:20 pm
Report ID: TS156.v4

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



<u>State Account</u> <u>District Account</u>	<u>Prior Year</u> <u>Adopted</u> <u>Budget</u>	<u>Prior Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>	<u>Current Year</u> <u>Adopted</u> <u>Budget</u>	<u>Current Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>
1 - Local Taxes								
11000: Local Property Tax	24,000,000	23,959,134	(40,866)	99.8	424,000,000	24,303,369	(399,696,631)	5.7
1 - Local Taxes	24,000,000	23,959,134	(40,866)	99.8	424,000,000	24,303,369	(399,696,631)	5.7
2 - Local Non-Tax								
23000: Investment Earnings	1,692,000	1,575,885	(116,115)	93.1	1,692,000	589,109	(1,102,891)	34.8
25000: Gifts, Grants, & Donations (Local)	0	140,000	140,000	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
2 - Local Non-Tax	1,735,000	1,745,055	10,055	100.6	1,735,000	719,514	(1,015,486)	41.5
4 - State - Special Purpose								
41000: Special Purpose - Unassigned	0	100,000	100,000	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
4 - State - Special Purpose	0	100,000	100,000	100.0	0	657,757	657,757	100.0
8 - Revenue from other Agencies								
81000: Governmental Entities	0	23,826	23,826	100.0	0	0	0	100.0
8 - Revenue from other Agencies	0	23,826	23,826	100.0	0	0	0	100.0
9 - Other Financing Sources								
91000: Sale of Bonds	0	0	0	100.0	0	484,280,000	484,280,000	100.0
91100: Premium on Sale of Bonds	0	0	0	100.0	0	52,549,866	52,549,866	100.0
92000: Sale of Real Property	500,000	0	(500,000)	0.0	500,000	0	(500,000)	0.0
9 - Other Financing Sources	500,000	0	(500,000)	0.0	500,000	536,829,866	536,329,866	107,366.0
<u>District Total</u>	26,235,000	25,828,014	(406,986)	98.4	426,235,000	562,510,506	136,275,506	132.0

TRANSPORTATION VEHICLE FUND

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

Currently, the district maintains a fleet of 77 yellow buses operating approximately 53 Special Education routes. In 2000, the district began a long-term bus replacement plan that is to be self-supporting through the use of state bus depreciation payments. In 2020-21, the district budgeted to receive \$510,550 in depreciation from the state for district buses and actually received \$575,472. The district replaced six buses in 2020-21 and has plans to replace six buses each year for the next two years. This plan includes upgrades, which address emerging safety requirements for the transportation of students.

The transportation vehicle fund financial statements are next in this section.

Run Date: November 23, 2021

Run Time: 2:21 pm

Report ID: TS162.v4

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

	<u>Current Year Adopted Budget</u>	<u>Current Year Year to Date Actual</u>	<u>Under Budget (Over)</u>	<u>% Current Year Budget</u>	<u>% Prior Year Budget</u>
Resources Available					
Committed and Assigned FB					
819: Restricted to Fund Purposes	2,586,800	2,661,285	74,485	102.9	130.7
Total Committed and Assigned FB	2,586,800	2,661,285	74,485	102.9	130.7
Total Beginning Fund Balance	2,586,800	2,661,285	74,485	102.9	130.7
Revenue					
2 - Local Non-Tax	30,000	3,200	(26,800)	10.7	334.4
4 - State - Special Purpose	510,550	575,472	64,922	112.7	92.7
9 - Other Financing Sources	0	23,250	23,250	100.0	100.0
Total Revenue	540,550	601,922	61,372	111.4	100.0
Total Resources Available	3,127,350	3,263,207	135,857	104.3	124.2
Uses of Resources					
Expenditures					
910: Barcoded Equipment	780,000	0	780,000	0.0	0.0
941: Non-Barcoded Equipment	0	703,610	(703,610)	100.0	100.0
Total Expenditures	780,000	703,610	76,390	90.2	90.5
Total Uses of Resources	780,000	703,610	76,390	90.2	90.5
Ending Fund Balance	2,347,350	2,559,597	212,247	109.0	137.9

Run Date: November 23, 2021
 Run Time: 2:22 pm
 Report ID: TS156.v4

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



<u>State Account</u>	<u>Prior Year Adopted Budget</u>	<u>Prior Year Year to Date Actual</u>	<u>Over Budget (Under)</u>	<u>% Received</u>	<u>Current Year Adopted Budget</u>	<u>Current Year Year to Date Actual</u>	<u>Over Budget (Under)</u>	<u>% Received</u>
<u>District Account</u>								
2 - Local Non-Tax								
23000: Investment Earnings	10,000	33,441	23,441	334.4	30,000	3,200	(26,800)	10.7
2 - Local Non-Tax	10,000	33,441	23,441	334.4	30,000	3,200	(26,800)	10.7
4 - State - Special Purpose								
44990: Transportation - Depreciation	562,000	520,786	(41,214)	92.7	510,550	575,472	64,922	112.7
4 - State - Special Purpose	562,000	520,786	(41,214)	92.7	510,550	575,472	64,922	112.7
9 - Other Financing Sources								
93000: Sale of Equipment	0	17,904	17,904	100.0	0	23,250	23,250	100.0
9 - Other Financing Sources	0	17,904	17,904	100.0	0	23,250	23,250	100.0
<u>District Total</u>	572,000	572,130	130	100.0	540,550	601,922	61,372	111.4

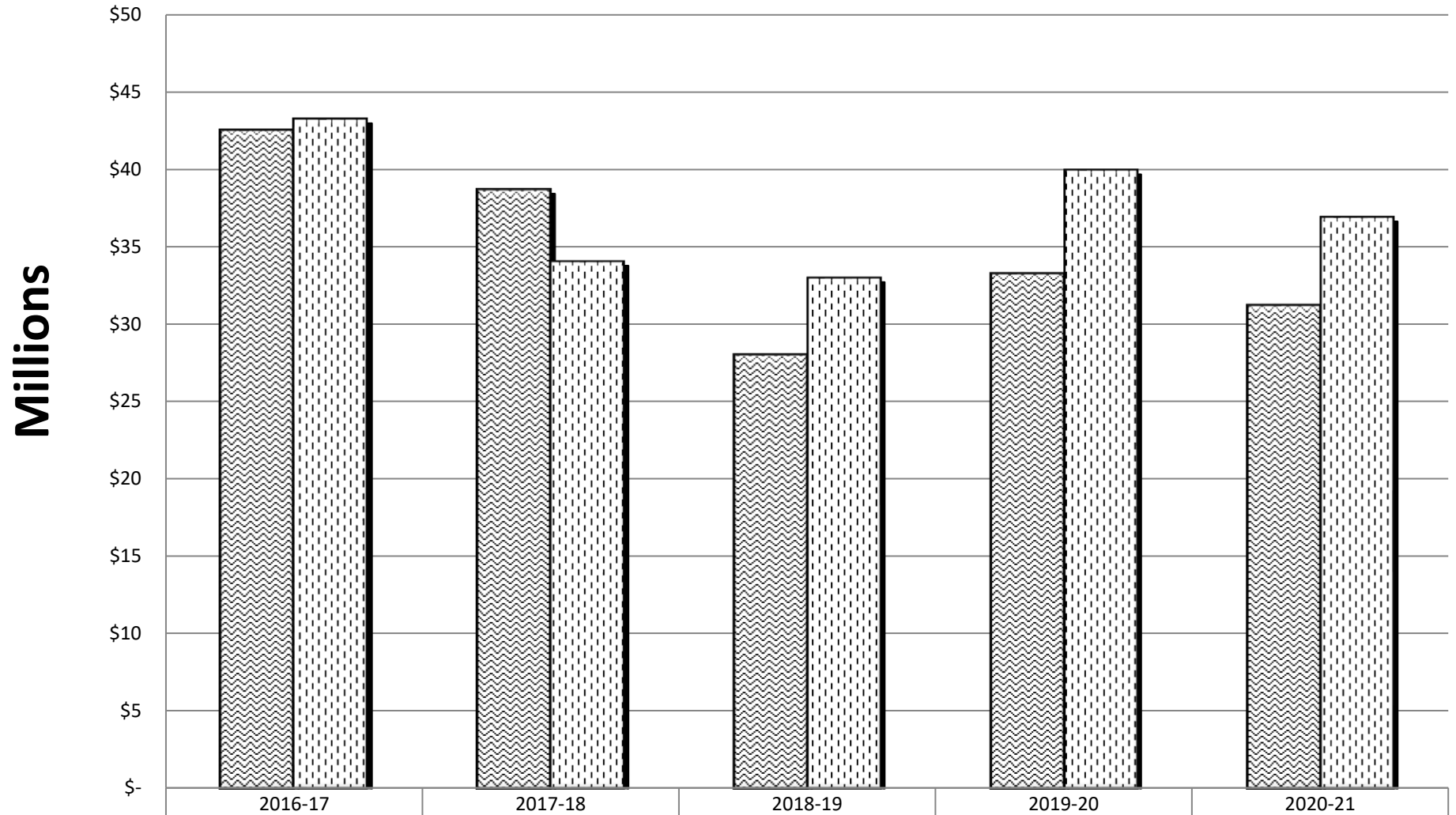
APPENDIX A

Financial Statement 2020-21				
	(1) Budget	(2) Actual Method 1	(3) Actual Method 2	(4) Variance (1) vs. (3)
Beginning Fund Balance	\$ 31,210,955	\$ 36,893,527	\$ 36,893,527	\$ 5,682,572
Revenue	493,398,422	437,645,143	477,845,120	(15,553,302)
Other Financing Sources	<u>3,000,000</u>	<u>3,206,407</u>	<u>3,092,925</u>	<u>92,925</u>
Total Resources Available	527,609,377	477,745,077	517,831,572	(9,777,805)
Expenditures	502,829,456	450,856,972	461,765,201	41,064,255
Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Use of Resources	502,829,456	450,856,972	461,765,201	41,064,255
Ending Fund Balance	<u>\$ 24,779,921</u>	<u>\$ 26,888,105</u>	<u>\$ 56,066,371</u>	<u>\$ 31,286,450</u>
Detail of Ending Fund Balance				
Nonspendable - Inventory & Prepaid Items	\$ 4,333,231	\$ 4,837,911	\$ 5,058,037	\$ 724,806
Committed to Debt & Fiscal Management	-	-	-	-
Committed to Encumbrances	207,939	1,104,130	310,128	102,189
Committed to Contingencies	1,000,000	1,000,000	1,000,000	-
Restricted for Carryover	-	2,071,834	1,896,105	1,896,105
Restricted for Debt Service	110,000	218,832	110,927	927
Assigned to Carryover	-	2,392,398	2,704,343	2,704,343
Assigned to Curriculum & Instruction	-	2,179,295	3,800,000	3,800,000
Assigned to Future Operations	-	5,198,019	3,265,369	3,265,369
Unassigned Fund Balance	19,128,751	(9,842,194)	16,744,137	(2,384,614)
Unassigned for Minimum FB Policy	<u>-</u>	<u>17,727,880</u>	<u>21,177,326</u>	<u>21,177,326</u>
Total Fund Balance	\$ 24,779,921	\$ 26,888,105	\$ 56,066,371	\$ 31,286,450
Method 2 actuals are used for all tables and graphs in this report.				

GRANT ACTIVITY FOR 2020-21
As of August 2021

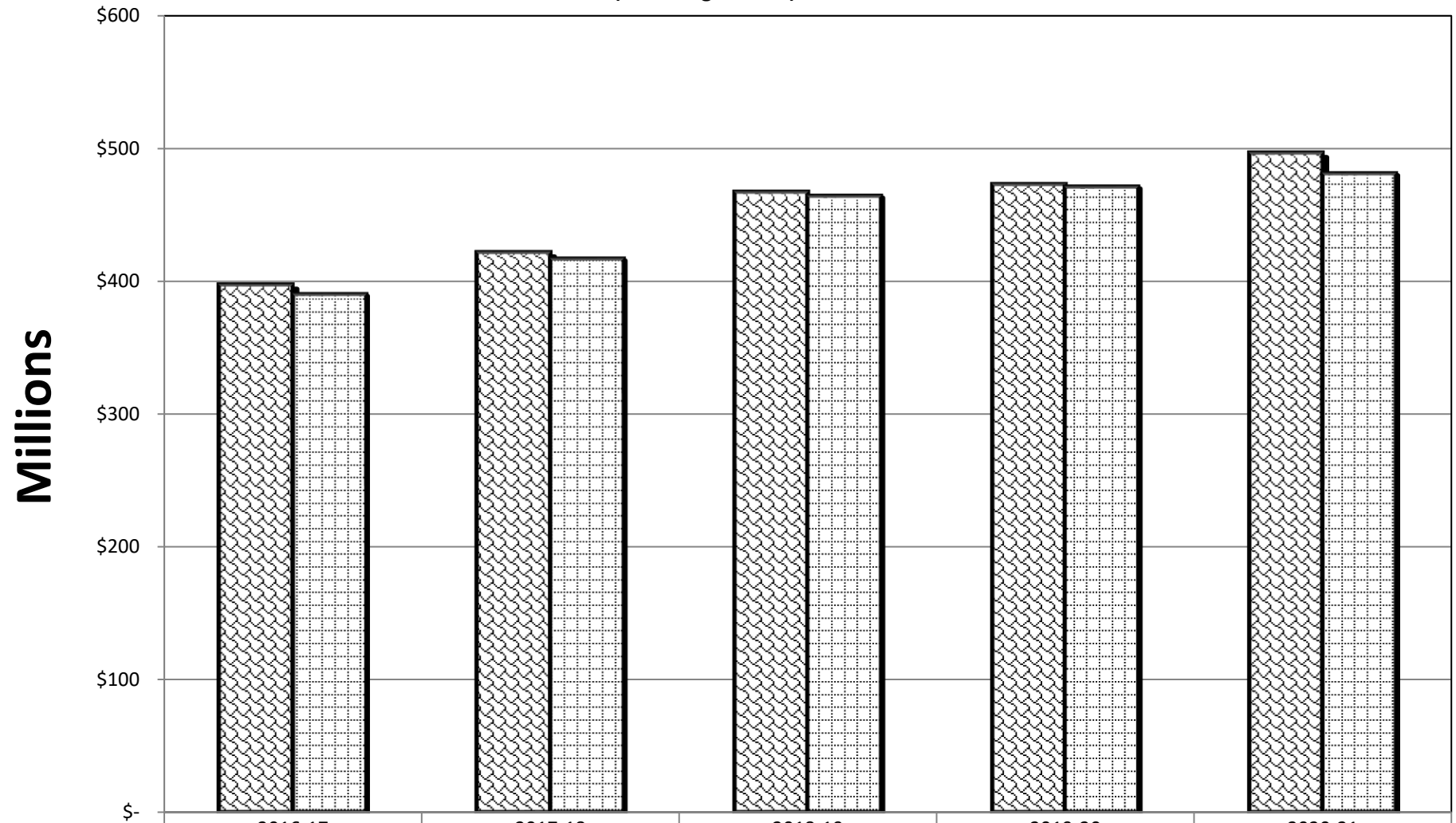
Program Name	Program Number	Revenue Budget Grant Amount	Revenue Budget Local Support	Revenue Budget Funds Available	Forecasted Indirects	Forecasted Expenditures	Local Support Costs	Total Direct - Indirect and (Local?) Costs	Variance Favorable (Unfavorable)
SPED IDEAB Flow Thru	2450X								
SPED IDEAB Preschool	2451X	223,938		223,938	5,959			5,959	217,979
SPED Safety Net	2456X	255,668		255,668					255,668
CTE Perkins Grant	3850X	271,185		271,185	9,928	244,055		253,983	17,202
T1 SIG Cohort III 13-14	5140X								
T1-A Disadvantaged	5150X	10,105,168		10,105,168	321,563	4,298,231		4,619,794	5,485,374
Title X Part C Educ. For Homel	5153X								
Title 1-Part D-N&D Remann Hall	5160X	99,812		99,812	3,341	86,732		90,073	9,739
T2-A Teacher Quality	5247X								
Learning Assistance Program	55500	11,154,037		11,154,037	593,914	9,450,381		10,044,295	1,109,742
Remann Hall	56510	237,171		237,171	10,647	255,201		265,848	(28,677)
T1-D Neglected & Delinquent Collection of Evidence	5751X 58020								
Certification Bonus	5807X	2,359,382		2,359,382		2,364,034		2,364,034	(4,652)
Admin Intern Program	5865X								
Recruiting WA Teachers	5866X								
Wa FIRST-1st Robotics Compet.	5867X								
Wa FIRST-1st Tech Challenge	5869X								
Advanced Placement Computer Science	58728								
TPEP Teacher Training Funds	5877X								
Head Start Regular	6151X	7,415,740		7,415,740	576,346	60,201		636,547	6,779,193
Head Start Training	6152X	172,840		172,840	5,864			5,864	166,976
Limited English Proficiency	6450X	544,078		544,078	18,538			18,538	525,540
Transitional Bilingual	65000	5,267,041		5,267,041	687,005	4,580,832		5,267,837	(796)
Indian Education	6850X	180,799		180,799	7,195	188,740		195,935	(15,136)
Highly Capable	74000	840,644		840,644	109,649	981,028		1,090,677	(250,033)
Other Instructional Programs	79000	17,586,246		17,586,246					17,586,246
Early Childhood Ed	7910X								
Wallace Foundation	79188								
JROTC - Army	7920X	215,672		215,672		461,304		461,304	(245,632)
Refugee Impact	7922X								
JROTC - Navy	7926X	83,685		83,685		170,630		170,630	(86,945)
JROTC - Navy Start Up	79270	2,059		2,059		79		79	1,980
JROTC - Navy Orientation	7929X	2,682		2,682		997		997	1,685
City of Tacoma Mini Grants	7933X	6,070		6,070		3,287		3,287	2,783
Gates AP/IB Support	79345	6,202		6,202					6,202
Stuart Foundation	79378								
JROTC - Air Force	7950X	86,720		86,720		186,410		186,410	(99,690)
JROTC - Marines	7953X	103,016		103,016		219,881		219,881	(116,865)
WaKIDS	7965X								
Lincoln Ctr Intelligence +Char	79693	14,167		14,167		1,935		1,935	
Lincoln Center Extn Day Pgm	79733	6,704		6,704		396		396	6,308
The Greater Tacoma Comm Found.	79754	26,428		26,428		9,058		9,058	17,370
The Greater Tacoma Comm Found.	79755	46,439		46,439		7,566		7,566	38,873
GRADS-Early Achievers Project	7979X								
Tacoma Whole Child Initiative	7981X								
GRAND TOTAL		57,313,593		57,313,593	2,349,950	23,570,979		25,920,928	31,380,433

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



<input checked="" type="checkbox"/> Budget	\$42,518,240	\$38,683,318	\$28,021,518	\$33,258,527	\$31,210,955
<input type="checkbox"/> Actual	\$43,251,597	\$34,036,362	\$32,969,307	\$39,945,306	\$36,893,527
Variance Over/(Under) Budget	\$733,357	\$(4,646,956)	\$4,947,789	\$6,686,779	\$5,682,572
% of Variance from Budget	1.7%	-12.0%	17.7%	20.1%	18.2%

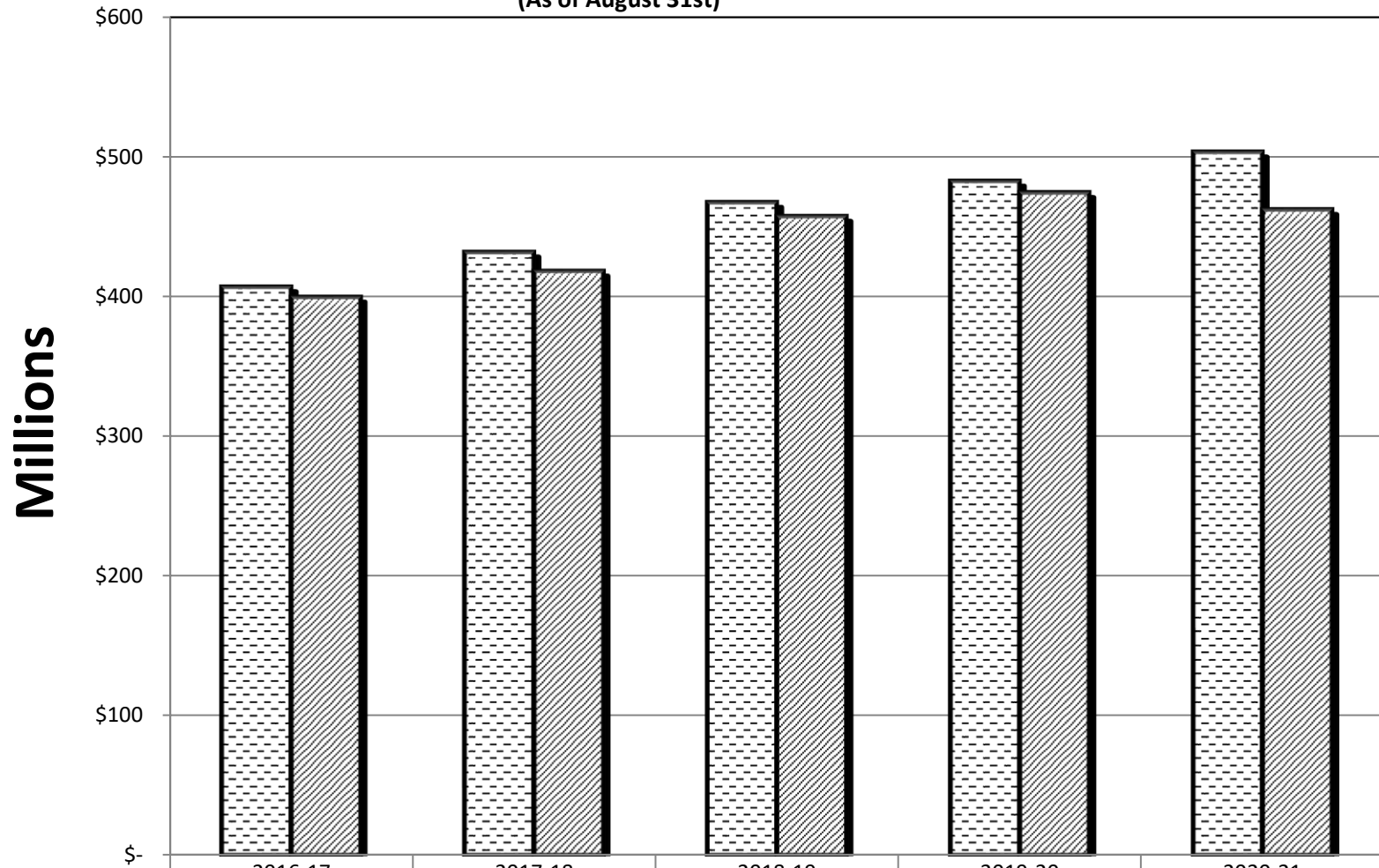
**5 - Year Trend General Fund
Budget vs. Actual Revenues**
(As of August 31st)



	2016-17	2017-18	2018-19	2019-20	2020-21
Budget	\$397,218,282	\$421,595,746	\$466,960,591	\$472,791,586	\$496,398,422
Actual	\$389,971,390	\$416,738,211	\$463,882,512	\$470,871,828	\$480,938,045
Variance Over/(Under) Budget	\$(7,246,892)	\$(4,857,535)	\$(3,078,079)	\$(1,919,758)	\$(15,460,377)
% of Variance from Budget	-1.8%	-1.2%	-0.7%	-0.4%	-3.1%

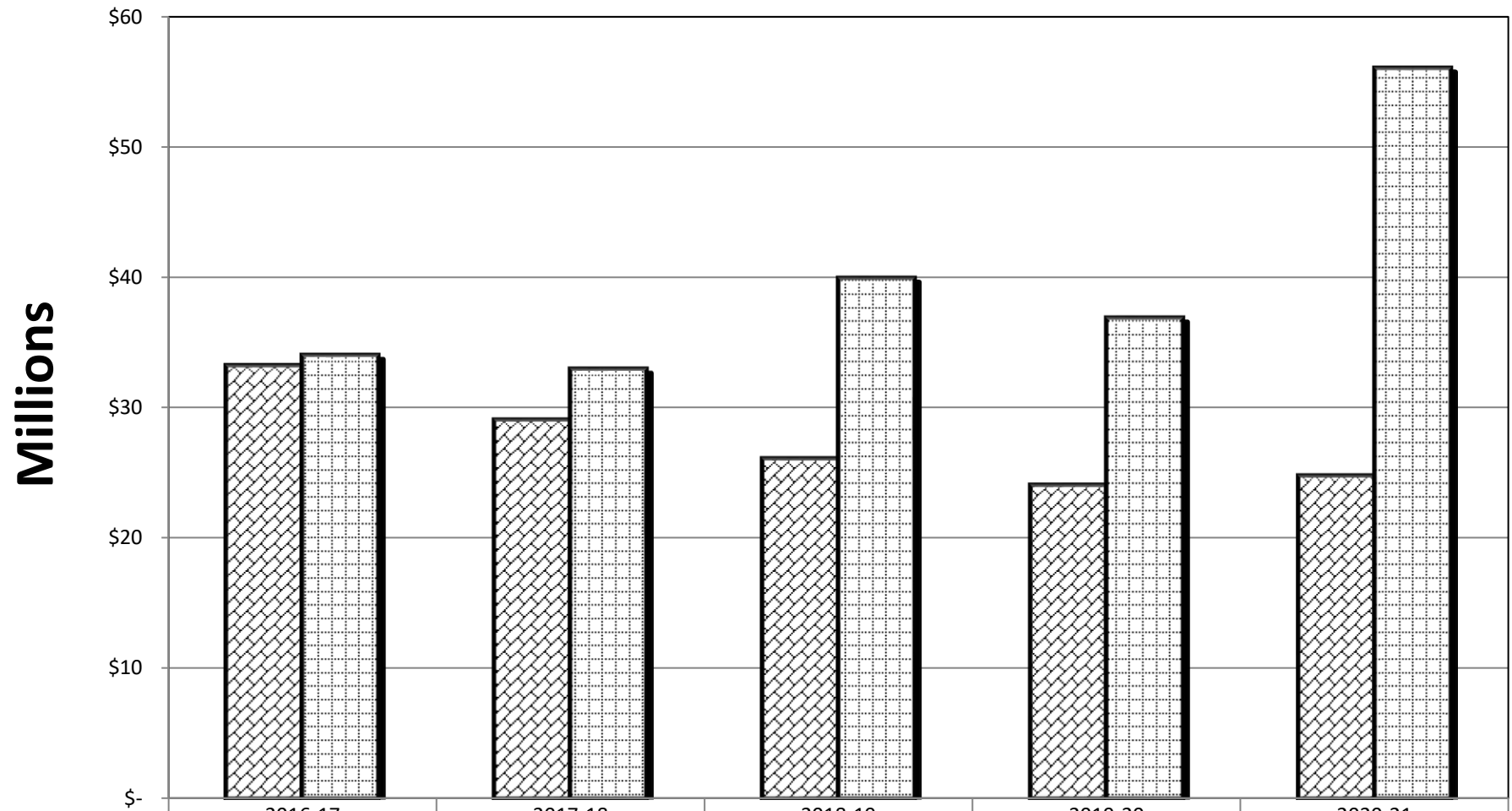
5 - Year Trend General Fund Budget vs. Actual Expenditures

(As of August 31st)



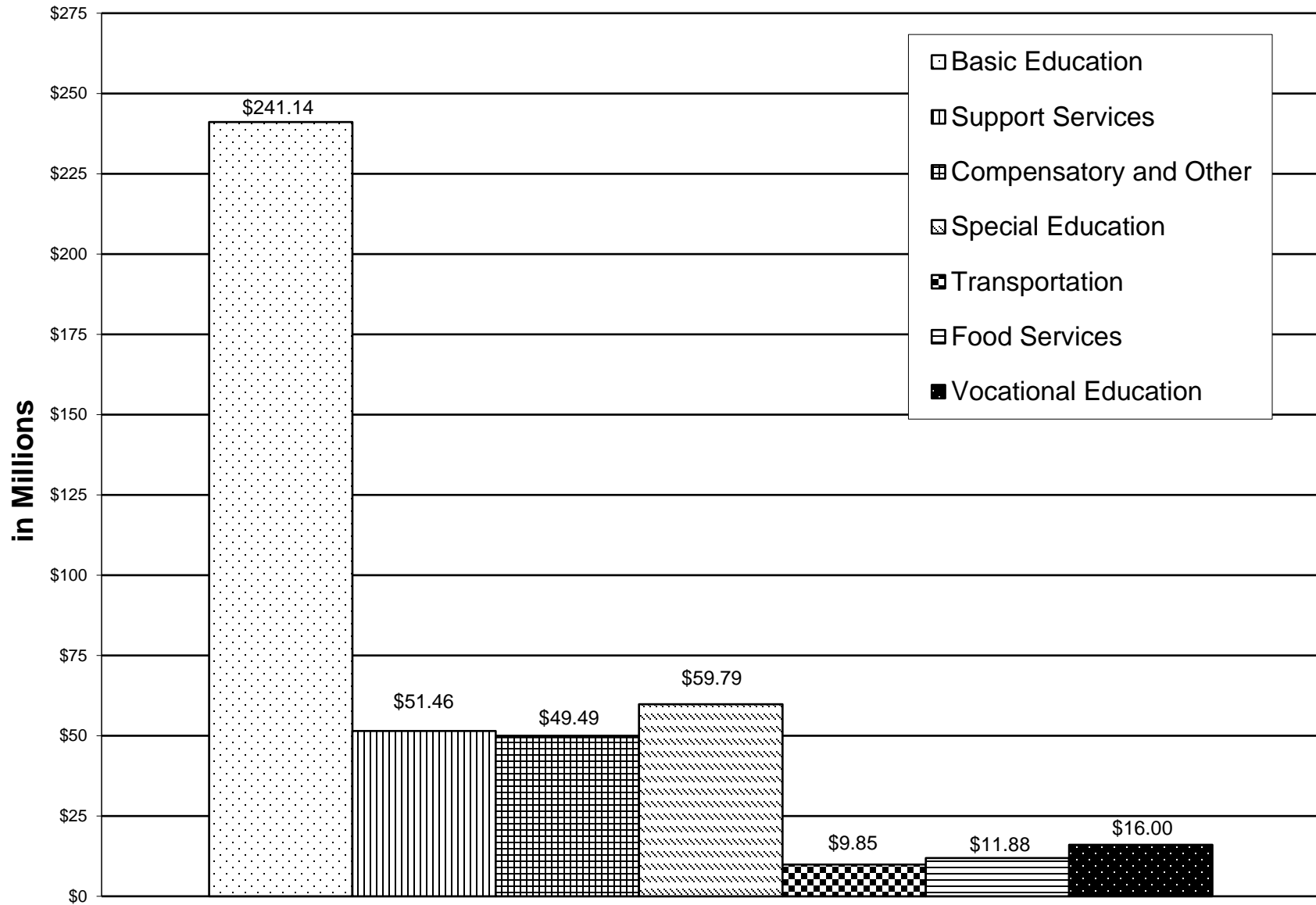
Budget	\$406,537,436	\$431,230,465	\$466,885,637	\$481,980,805	\$502,829,456
Actual	\$399,186,625	\$417,805,266	\$456,906,513	\$473,923,608	\$461,765,201
Variance (Over)/Under Budget	\$7,350,811	\$13,425,199	\$9,979,124	\$8,057,197	\$41,064,255
% of Variance from Budget	1.8%	3.1%	2.1%	1.7%	8.2%

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



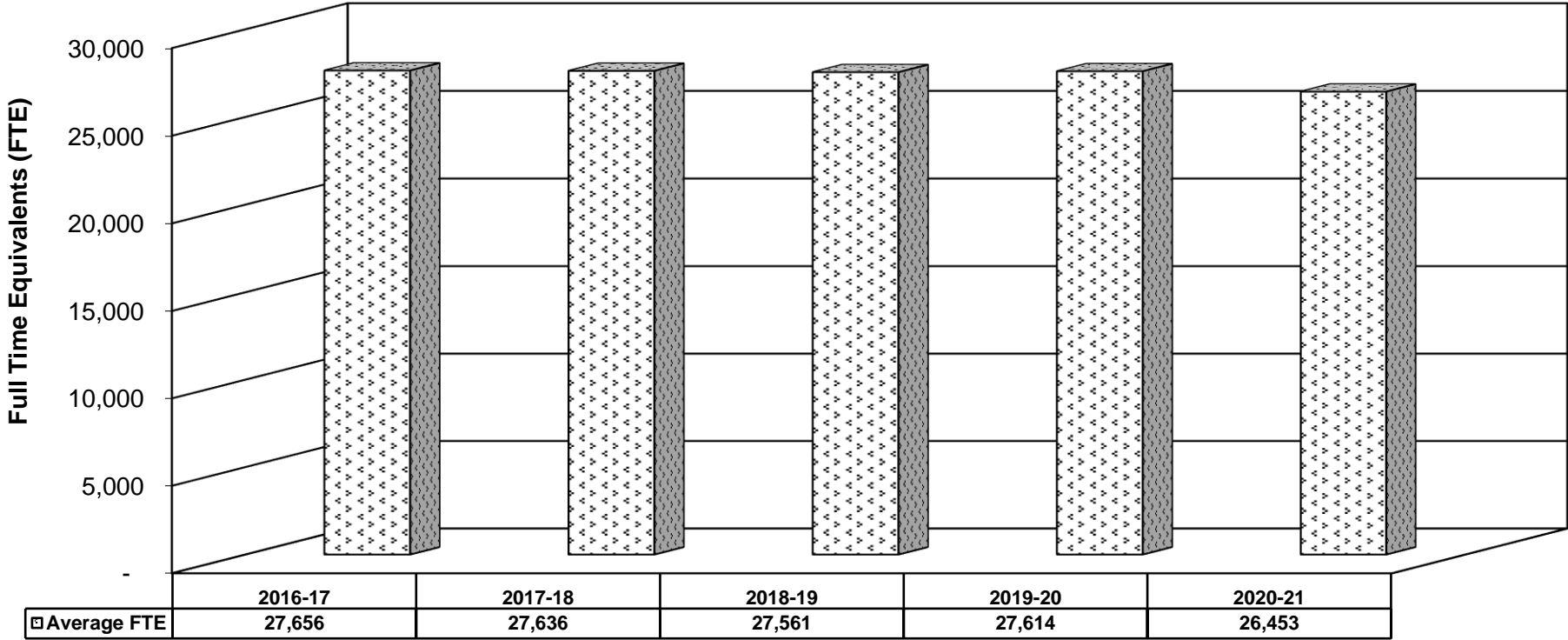
 Budget	\$33,199,086	\$29,048,599	\$26,096,472	\$24,069,308	\$24,779,921
 Actual	\$34,036,362	\$32,969,307	\$39,945,306	\$36,893,527	\$56,066,371
Variance Over/(Under) Budget	\$837,276	\$3,920,708	\$13,848,834	\$12,824,219	\$31,286,450
% of Variance from Budget	2.5%	13.5%	53.1%	53.3%	126.3%

2020-21 General Fund Expenditures by Program

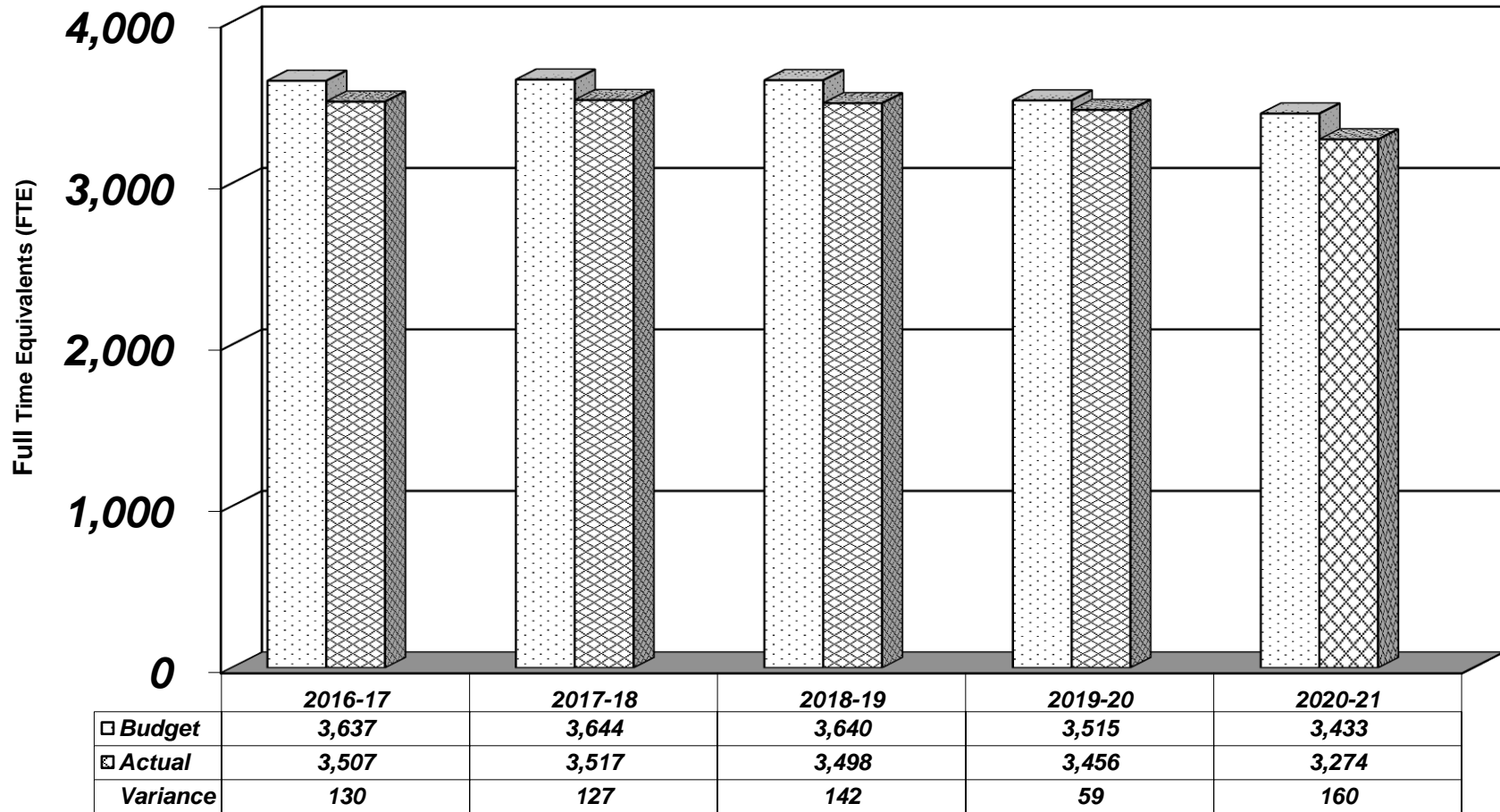


K-12 Enrollment History

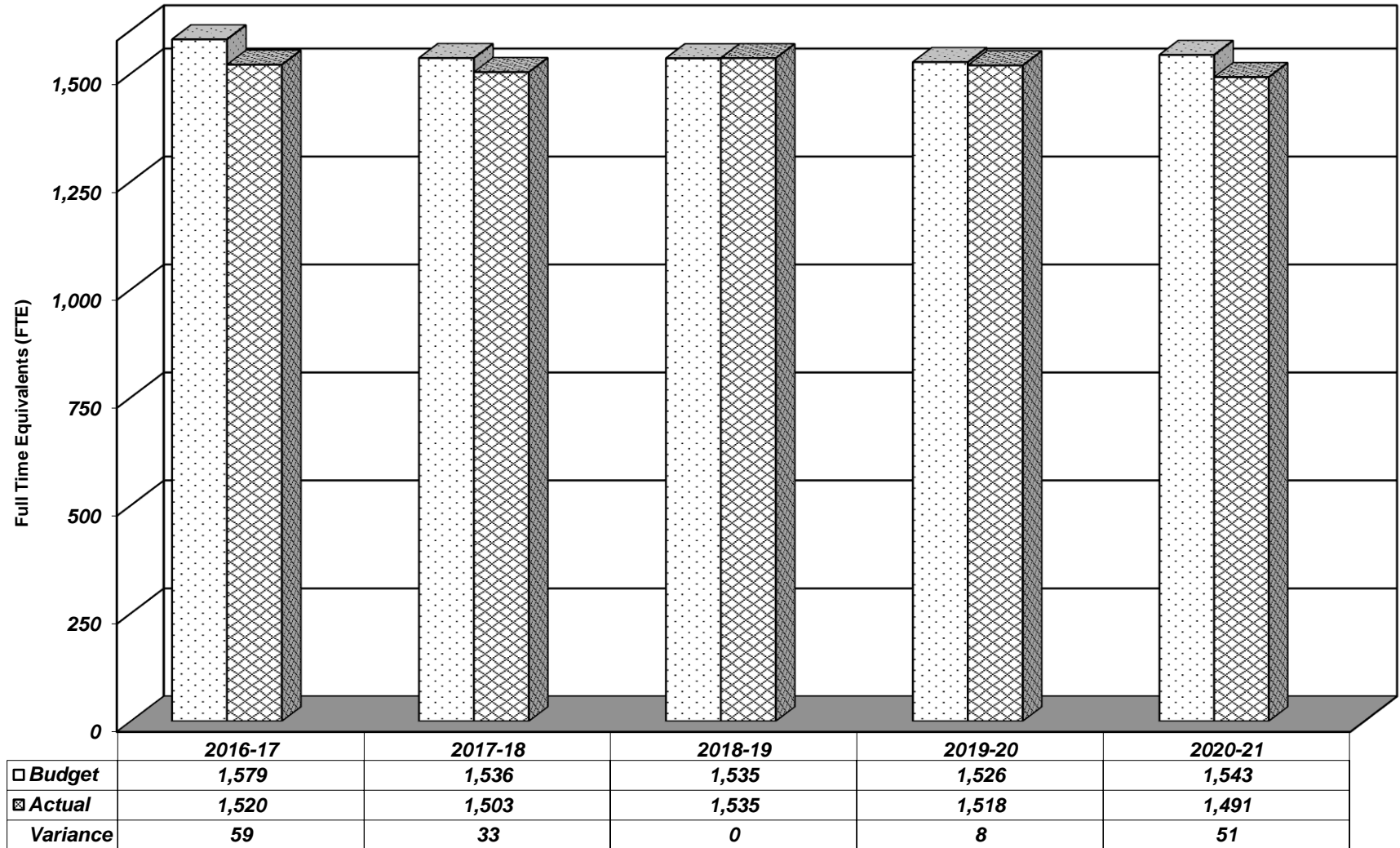
Fiscal Year Average



Staffing History

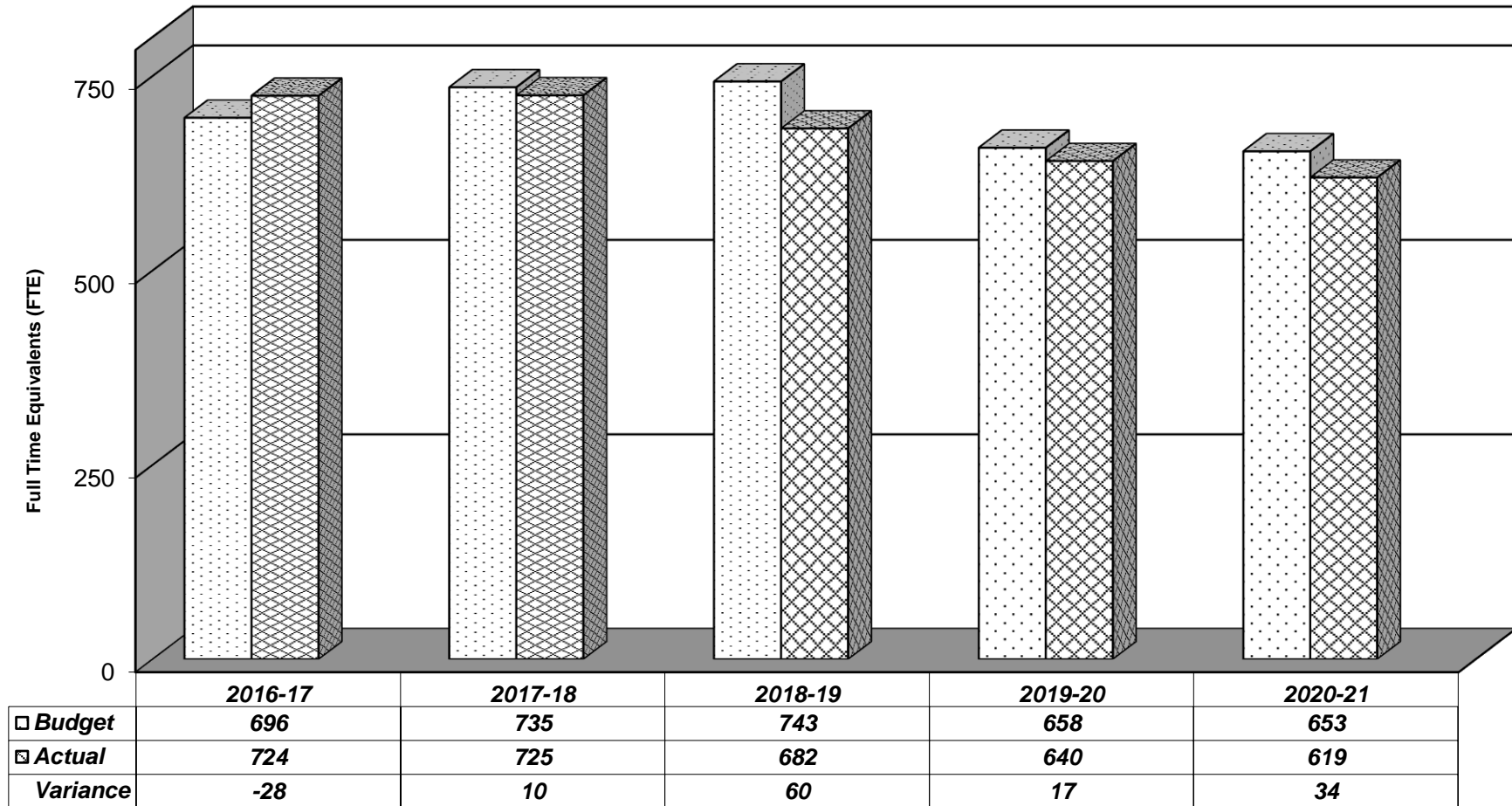


Basic Education Certificated Staffing History



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

Basic Education Classified Staffing History



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



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

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

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

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

Title IX Coordinator: Eric Hogan, ebogan1@tacoma.k12.wa.us, 253-571-1191;

504 Coordinator: Elementary, Tracye Ferguson, afergus@tacoma.k12.wa.us, 253-571-1096;

504 Coordinator: Secondary, Jon Bell, jbelle2@tacoma.k12.wa.us, 253-571-1225.

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

