

# **2021-2022 Second Quarter Financial Report**

**September 1, 2021 - February 28, 2022**

*(Unaudited)*

**Tacoma School District No. 10**

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

2021-2022

SECOND QUARTER FINANCIAL REPORT  
for  
TACOMA PUBLIC SCHOOLS

Financial Operations through: February 28, 2022

Board of Directors

Elizabeth Bonbright  
President

Korey Strozier  
Vice-President

Lisa Keating  
Director

Enrique Leon  
Director

Chelsea McElroy  
Director

Administration

Joshua Garcia, Ed. D.  
Superintendent

Rosalind Medina  
Chief Financial Officer

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Report Prepared by Finance Department  
Allison Deskins, Senior Financial Analyst

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Date: August 11, 2022  
To: Board of Directors  
From: Rosalind Medina, Chief Financial Officer *Rosalind Medina*  
Re: Second Quarter Unaudited Financial Report 2021-22

## **INTRODUCTION**

This financial report is broken down into the following sections:

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

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

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

## **GENERAL FUND SUMMARY**

**Table 1** compares financial operating results from September 1, 2021 through February 28, 2022 with information through the time frame for Fiscal Year 2021-22. Specific variances are explained in the body of this report.

**Table 1**

General Fund Comparison for the fiscal period ended	February 28, 2021	February 28, 2022	Variance Higher/(lower)
Beginning Fund Balance	\$ 36,893,527	\$ 56,066,371	\$ 19,172,845
Revenue	213,117,660	216,491,069	3,373,409
Other Financing Sources	156,832	114,630	(42,201)
Total Resources Available	250,168,018	272,672,071	22,504,053
Expenditures	223,181,359	247,642,713	24,461,353
Other Financing Uses	-	-	-
Total Use of Resources	223,181,359	247,642,713	24,461,353
Ending Fund Balance	\$ 26,986,659	\$ 25,029,358	\$ (1,957,302)

## **REVENUE and OTHER FINANCING SOURCES**

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

General fund revenue and other financing sources for the second quarter were \$216,605,699. This was \$3,331,208 (+1.6%) more than last year at this time. This variance was due to a combination of changes in the nine sources of revenue and is described in the following paragraphs. Revenue from all nine sources and the increases or decreases from last year are summarized in **Table 2**.

**Table 2**

<b>Revenue and Other Financing Sources Comparison by Year</b>					
<b>Revenue Source</b>	<b>Through February 2021</b>	<b>Percent of Total</b>	<b>Through February 2022</b>	<b>Percent of Total</b>	<b>Variance higher/(lower)</b>
Local Taxes	\$ 33,280,964	15.60%	\$ 33,416,318	15.43%	\$ 135,354
Local Non-Tax	564,084	0.26%	2,032,069	0.94%	1,467,985
State, General Purpose	125,216,634	58.71%	125,164,447	57.78%	(52,187)
State, Special Purpose	34,988,933	16.41%	36,306,159	16.76%	1,317,226
Federal, General Purpose	510,334	0.24%	198,111	0.09%	(312,223)
Federal, Special Purpose	16,186,940	7.59%	17,177,847	7.93%	990,907
Revenue - Other Districts	1,541,822	0.72%	1,481,876	0.68%	(59,946)
Revenue - Other Agencies	827,950	0.39%	714,244	0.33%	(113,706)
Revenue - Other Financing	156,832	0.07%	114,630	0.05%	(42,202)
<b>Total Revenue</b>	<b>\$ 213,274,491</b>	<b>100.00%</b>	<b>\$ 216,605,699</b>	<b>100.00%</b>	<b>\$ 3,331,208</b>

**Local Tax** revenues consist of tax receipts from the educational programs and operations levies. In February 2018, Tacoma voters approved a levy that would allow the district to collect \$72 million a year. Local tax revenues increased \$135,354 (+0.4%) compared to this time last year. The variance reflects an increase in the levy base used to calculate the 2021 levy versus the 2020 levy; thereby, increasing the actual revenue from year to year.

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

Revenue in this category increased \$1,467,985 (+260.2%) compared to this time last year. This variance is the result of the following:

- \$668,638 increase in tuition-based programs such as the foreign exchange program and tuition-based preschool
- \$321,184 increase in revenue from the sale of goods & supplies
- \$223,916 increase in revenue collected from the usage of district facilities as well as rentals & leases
- \$186,922 increase in unassigned local support
- \$148,450 increase in revenue collected from timber sales
- 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 \$52,187 (-0.04%) compared to this time last year. This variance was the result of the following:

- LEA funding was eliminated this year and therefore decreased \$305,789 from last year's collection
- Total apportionment revenue increased \$253,601 from last year at this time

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.

Revenue in this category increased \$1,317,226 (+3.8%) compared to this time last year. This variance is the result of the following:

- \$1,787,935 increase in Transportation Operations revenue
- \$552,351 decrease in Learning Assistance funding
- \$136,817 increase in Nutrition Services revenue
- The remaining difference is due to smaller variances in several other programs

**Federal, general purpose** revenue includes federal general-purpose grants for ROTC – Army, Navy, Air Force and Marines as well as revenue from the distribution of federal forest fees.

Revenue in this category decreased \$312,223 (-61.2%) compared to this time last year. This variance is the result of the following:

- \$304,081 decrease in federal forest revenue
- 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.

Combined revenues in this category increased \$990,907 (+6.1%) compared to this time last year. This variance is the result of the following:

- \$3,573,190 increase in total free, reduced, and regular meal reimbursement
- \$3,347,390 decrease in targeted assistance funding provided through Elementary and Secondary School Emergency Relief Fund (ESSER) due to a timing difference in the claiming process
- \$1,100,667 increase in Title I revenues
- \$913,770 decrease in Head Start funding
- \$206,538 increase in supplemental Special Education support
- The remaining variance is due to smaller variances in several other programs

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

Revenues in this category decreased \$59,946 (-3.9%) compared to this time last year.

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

Revenue in this category decreased \$113,706 (-13.7%) compared to this time last year.

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

Revenue in this category decreased \$42,202 (-26.9%) compared to this time last year.

### COMPARISON OF BUDGET VS. PROJECTED

**Table 3** compares budgeted and projected revenues and other financing sources for 2020-21. Projected revenue is \$500,477,810 which is \$53,431,997 (-9.7%) under budget.

**Table 3**

<b><u>Revenue and Other Financing Sources</u></b>					
<b>Revenue Source</b>	<b>Budget</b>	<b>Percent of Total</b>	<b>Projected</b>	<b>Percent of Total</b>	<b>Variance over/(under)</b>
Local Taxes	\$ 74,495,311	13.45%	\$ 74,844,839	14.95%	\$ 349,528
Local Non-Tax	8,145,076	1.47%	3,748,138	0.75%	(4,396,938)
State, General Purpose	265,637,883	47.96%	256,784,898	51.31%	(8,852,985)
State, Special Purpose	98,257,739	17.74%	80,718,148	16.13%	(17,539,591)
Federal, General Purpose	512,869	0.09%	383,878	0.08%	(128,991)
Federal, Special Purpose	99,489,631	17.96%	76,299,782	15.25%	(23,189,849)
Revenue - Other Districts	1,885,009	0.34%	2,000,355	0.40%	115,346
Revenue - Other Agencies	2,486,288	0.45%	2,672,314	0.53%	186,026
Revenue - Other Financing	3,000,000	0.54%	3,025,458	0.60%	25,458
<b>Total Revenue</b>	<b>\$ 553,909,806</b>	<b>100.00%</b>	<b>\$ 500,477,810</b>	<b>100.00%</b>	<b>\$ (53,431,997)</b>

**Local Tax** revenue is projected to be \$349,528 (+0.5%) above budget. This variance is due to collections through the second quarter being higher than anticipated when the budget was adopted.

**Local Non-Tax** revenue is projected to be \$4,396,938 (-54.0%) below budget. This variance is the result of the following:

- \$960,264 projected decrease in investment earnings
- \$957,939 projected decrease from fees collected from students
- \$831,539 projected decrease in unassigned local support revenues
- \$700,000 projected decrease in indirects collected from the Capital Project Fund
- \$362,689 projected decrease in proceeds from the sales of district goods and services
- \$356,102 projected decrease from revenue collected from rental property
- The remaining variance is due to smaller variances in several other programs



**State General Purpose** revenue is projected to be \$8,852,985 (-4.1%) below budget. This variance is the result of the following:

- \$8,852,985 projected decrease in Basic Education and Special Education apportionment funding due to student FTE in both programs being about 804 less than what was budgeted.

**State Special Purpose** revenue is projected to be \$17,539,591 (-17.9%) under budget. This variance is the result of the following:

- \$14,500,000 projected decrease from budget due to grant capacity that will be used, but moved to their respective programs through accounting transactions
- \$1,958,557 projected decrease from budget for Special Education funding. This is because the district's current Special Education enrollment is currently 14.37% and funding is limited to 13.5% so the district will not be able to receive the full amount that was budgeted.
- The remaining variance is due to smaller variances in several other programs

**Federal Special Purpose** revenue is projected to be \$23,189,849 (-23.3%) below budget. This variance is the result of the following:

- \$18,060,463 projected decrease in community services ESSER (Elementary and Secondary School Emergency Relief) revenue in response to the COVID-19 pandemic
- \$5,194,659 projected decrease free, reduced & regular meal reimbursements
- \$1,062,988 projected increase in various federal grants
- The remaining variance is due to smaller variances in several other programs

## **EXPENDITURES**

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

General fund expenditures through the second quarter were \$247,642,713. This was an increase of \$24,461,353 (+11.0%) from last year at this time. Expenditures by object and variances from the previous year are summarized in **Table 4**.

**Table 4**

<b>Expenditure and Other Financing Uses Comparison by Year</b>					
<b>Expenditure Objects</b>	<b>Through February 2021</b>	<b>Percent of Total</b>	<b>Through February 2022</b>	<b>Percent of Total</b>	<b>Variance higher/(lower)</b>
Certificated Salaries	\$ 108,719,423	48.71%	\$ 117,791,353	47.57%	\$ 9,071,930
Classified Salaries	34,362,269	15.40%	40,435,786	16.33%	6,073,517
Employee Benefits	55,132,042	24.70%	56,752,315	22.92%	1,620,273
Supplies and Materials	7,402,449	3.32%	9,589,813	3.87%	2,187,364
Contractual Services	17,307,166	7.75%	22,572,326	9.11%	5,265,160
Local Mileage & Travel	42,630	0.02%	72,454	0.03%	29,824
Capital Outlay	215,380	0.10%	428,665	0.17%	213,285
<b>Total Expenditures</b>	<b>\$ 223,181,359</b>	<b>100.00%</b>	<b>\$ 247,642,713</b>	<b>100.00%</b>	<b>\$ 24,461,353</b>

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

Expenditures in this category increased \$9,071,930 (+8.3%) compared to this time last year. This variance is the result of the following:

- \$7,147,834 increase in regular salaries due to negotiated salary increases, including +5.0% increase for teachers
- \$1,421,653 increase in salaries paid to certificated employees for work performed outside their normal work period or assignment
- The remaining difference is due to smaller variances in several other programs

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

Expenditures in this category increased \$6,073,517 (+17.7%) compared to this time last year. This variance is the result of the following:

- \$4,174,783 increase in regular salaries due to negotiated salary increases, including +5.0% for office professionals and professional technical and +4.0% increase for custodians and nutrition services
- \$1,793,585 increase in salaries paid to classified employees for work performed outside their normal work period or assignment
- The remaining difference is due to smaller variances in several other programs

**Employee Benefits** consist of expenditures for the district's portion of employee benefits (e.g., retirement, social security, health insurance, etc.). This category increases or decreases in proportion to the number of staff, salaries and changes in benefit rates. Expenditures in this category increased \$1,620,273 (+2.9%) compared to this time last year.

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

Expenditures in this category increased \$2,187,364 (+29.6%) compared to this time last year. This variance is the result of the following:

- \$2,343,807 increase in general district-wide supplies including new and replacement athletic & ASB equipment
- \$886,912 decrease in textbooks & materials including the purchase of new math and literacy curriculum in 2020-21
- \$622,487 increase in total district-wide food costs
- \$402,873 increase in fuel charges
- \$259,330 increase in software purchases including a software component of the new math curriculum
- \$192,198 decrease in purchases made in response to COVID-19 and the shift to remote learning last year including laptop purchases for student distribution
- The remaining difference is due to smaller variances in several other programs

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

Expenditures in this category increased \$5,265,160 (+30.4%) compared to this time last year. This variance was the result of the following:

- \$3,772,101 increase in contracted student transportation services including payments made to First Student due to a timing difference of when payments were made this year vs last year
- \$896,682 increase in communication services including online subscription components of the new math and literacy curriculums
- \$400,480 increase in various district-wide contracted services
- \$236,227 decrease in district-wide insurance payments
- \$207,817 increase in repairs and maintenance
- The remaining variance is due to smaller variances in several other programs

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

Expenditures in this category increased \$29,824 (+70.0%) compared to this time last year. This variance is due to an increase in district-wide staff and student travel.

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

Expenditures in this category increased \$213,285 (+99.0%) compared to this time last year. This variance was the result of the following:

- \$95,353 increase in the purchase of vehicles including two cargo vans for the nutrition services program
- \$87,247 increase in technology related hardware including the purchase of new photo and video studio equipment
- The remaining variance is due to smaller variances in several other programs

## Comparison of Budget vs. Projected

**Table 5** compares budgeted and projected annual expenditures in each object category for 2021-22. The total expenditures are projected to be \$504,949,906 which is \$82,234,094 (-14.4%) below budget.

**Table 5**

Expenditure Objects	Budget	<u>Projected Expenditures</u>		Percent of Total	Variance (over)/under
		Percent of Total	Projected		
Certificated Salaries	\$ 247,351,711	42.13%	\$ 242,794,498	48.08%	\$ 4,557,213
Classified Salaries	84,378,414	14.37%	80,347,510	15.91%	4,030,904
Employee Benefits	115,618,594	19.69%	110,060,531	21.80%	5,558,063
Supplies and Materials	84,865,851	14.45%	18,676,568	3.70%	66,189,283
Contractual Services	52,913,217	9.01%	51,036,428	10.11%	1,876,789
Local Mileage & Travel	492,241	0.08%	235,746	0.05%	256,495
Capital Outlay	1,563,971	0.27%	1,798,624	0.36%	(234,653)
<b>Total Expenditures</b>	<b>\$ 587,183,999</b>	<b>100.00%</b>	<b>\$ 504,949,906</b>	<b>100.00%</b>	<b>\$ 82,234,094</b>

**Certificated and Classified Salaries** are projected to be \$4,557,213 (-1.8%) and \$4,030,904 (-4.8%) below budget, respectively. Much of the underspend comes from unfilled vacancies and the reduced need for substitutes and the decline in extra-work time.

**Employee Benefits** are projected to be \$5,558,063 (-4.8%) under budget. This variance is the result of the following:

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

**Supplies and Materials** are projected to be \$66,189,283 (-78.0%) under budget. This variance is the result of the following:

- \$42,781,445 projected underspend in COVID-19 related expenditures charged through ESSER
- \$15,008,375 projected savings in general district-wide supplies & materials
- \$5,888,026 projected underspend in textbooks, supplies & resources made by the Curriculum & Instruction department
- \$2,705,105 projected savings in food costs for the nutrition services program
- The remaining variance is due to smaller variances in several other programs

**Contractual Services** are projected to be \$1,876,789 (-3.6%) below budget. This variance is the result of the following:

- \$1,687,218 projected savings in general district-wide purchased services, including intentional reserves in the supplemental allocations account established to offset some of the overspend in other categories
- \$797,858 projected savings in in pupil transportation including the base rate paid to First Student, bus passes provided to students and contracted transportation
- \$463,608 projected savings in district-wide utilities
- The remaining variance is due to smaller variances in several other programs

**Local Mileage and Travel** expenditures are projected to be \$256,495 (-52.1%) below budget. This savings is a result of lower spending on local mileage costs and overnight travel.

**Capital Outlay** expenditures are projected to be \$234,653 (+15.0%) above budget. This overage is a result of increased spending on construction on district buildings such as the renovation project for Tacoma Online as well as equipment and machinery.

## **FUND BALANCE**

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

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

Fund balance is the excess of assets of a governmental unit over its liabilities (i.e., beginning fund balance plus revenues, less expenditures and transfers, equals ending fund balance). In accordance with Government Accounting Standards Board (GASB) Statement 54, *Fund Balance Reporting and Governmental Fund Type Definition* are as follows: Nonspendable, Restricted, Committed, Assigned or Unassigned. Funds that are designated for a specific purpose are placed in fund balance accounts per the Board's Debt and Fiscal Management Policy 6015 and generally accepted accounting principles (GAAP). The Debt and Fiscal Management Regulation targets the fund balance at 5% of general fund revenues less other financing sources at year-end, and for the month of February, the district is at 4.54%. These fund balance accounts are structured to facilitate the prudent fiscal operation of the district. These accounts should remain at the designated levels unless there is substantial change in the district's operational requirements. The accounts are frequently reviewed in relation to board policies and GAAP requirements.

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**Table 6** shows a comparison of the fund balance accounts as of February 28, 2021 and February 28, 2022. The fund balance fluctuates with both the receipt of revenues and the flow of expenditures.

**Table 6**

<b>Fund Balance Comparison by Year</b>					
<b>Fund Balance Descriptions for the fiscal period ended</b>	<b>February 2021</b>	<b>Percent of Revenue</b>	<b>February 2022</b>	<b>Percent of Revenue</b>	<b>Variance higher/(lower)</b>
Nonspendable - Inventory & Prepaid Items	\$ 4,837,911	1.05%	\$ 5,058,037	0.92%	\$ 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	0.22%	1,000,000	0.18%	-
<b>Total Debt &amp; Fiscal Management Fund Balance</b>	<b>\$ 6,942,041</b>	<b>1.51%</b>	<b>\$ 6,368,165</b>	<b>1.16%</b>	<b>\$ (573,877)</b>
Restricted for Carryover	\$ 2,071,834	0.45%	\$ 1,896,105	0.34%	\$ (175,729)
Restricted for Debt Service	218,832	0.05%	110,927	0.02%	(107,905)
Assigned to Carryover	2,392,398	0.52%	2,704,343	0.49%	311,945
Assigned to Curriculum & Instruction	2,179,295	0.47%	3,800,000	0.69%	1,620,705
Assigned to Future Operations	5,198,019	1.13%	3,265,369	0.59%	(1,932,650)
<b>Restricted or Assigned Fund Balance</b>	<b>\$ 12,060,378</b>	<b>2.62%</b>	<b>\$ 11,776,744</b>	<b>2.14%</b>	<b>\$ (283,635)</b>
<b>Total Nonspendable, Restricted, Committed and Assigned Fund Balance</b>	<b>\$ 19,002,419</b>	<b>4.12%</b>	<b>\$ 18,144,908</b>	<b>3.29%</b>	<b>\$ (857,512)</b>
Unassigned Fund Balance	\$ (9,743,640)	2.11%	\$ (14,292,876)	2.59%	(4,549,236)
Unassigned for Minimum FB Policy	\$ 17,727,880	3.85%	\$ 21,177,326	3.84%	3,449,446
<b>Total Unassigned Fund Balance</b>	<b>\$ 7,984,240</b>	<b>1.73%</b>	<b>\$ 6,884,450</b>	<b>1.25%</b>	<b>\$ (4,549,236)</b>
<b>Total Fund Balance</b>	<b>\$ 26,986,659</b>	<b>5.85%</b>	<b>\$ 25,029,358</b>	<b>4.54%</b>	<b>\$ (1,957,301)</b>
<b>Revenue less other financing</b>	<b>\$ 461,049,431</b>	<b>*</b>	<b>\$ 550,909,806</b>	<b>**</b>	

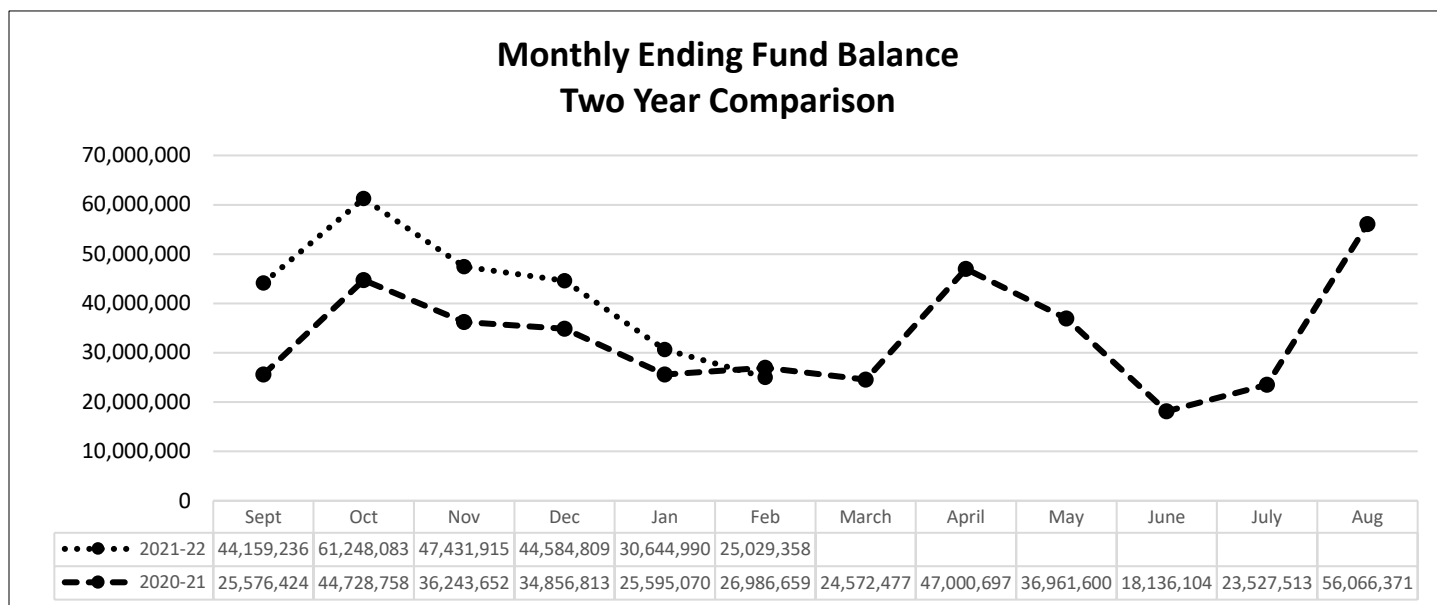
\*2020-21 total actual revenue less other financing sources as of August 31, 2021

\*\*2021-22 budgeted revenue less other financing  
sources



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

**Table 7**



### **Cash Management**

In addition to the fund balance, another key performance indicator used to monitor the financial health of the district is cash on hand. The district uses cash to meet payroll and pay bills as they arise. Because revenue is not received on a regular schedule over the course of the year, the cash on hand balance will fluctuate as those expenditures occur. For the month of February, total cash on hand was \$49,442,825 and daily expenditures amounted to \$1,509,474 per day which when used in the formula [cash on hand / daily expenditures] equates to 32.75 days of cash on hand.

**Table 8** displays a comparison of cash on hand records through the period ending February 28 for fiscal years 2020-21 and 2021-22, respectively.

**Table 8**

<b><u>Cash Balance Comparison by Year</u></b>				
	<b>February 2021</b>	<b>February 2022</b>	<b>Variance higher/(lower)</b>	
230 - Cash with Key Bank	\$ 136,506	\$ 3,691,739	\$ 3,555,233	
240 - Cash with Treasurer	2,165,911	35,623,438	33,457,527	
241 - Warrants Outstanding	(307,280)	(481,916)	(174,637)	
45x - Investments	41,653,357	10,609,564	(31,043,793)	
<b>Total Cash on Hand</b>	<b>\$ 43,648,495</b>	<b>\$ 49,442,825</b>	<b>\$ 5,794,330</b>	
<b>Avg Daily Balance</b>	<b>\$ 1,558,875</b>	<b>\$ 1,765,815</b>	<b>\$ 206,940</b>	
<b>Days Cash on Hand</b>	<b>33.81</b>	<b>32.75</b>	<b>(1.06)</b>	

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

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

**Table 9**

Fund Balance Descriptions	Fund Balance				
	2021-22 Budget	Percent of Revenue	2021-22 Projected	Percent of Revenue	Variance higher/(lower)
Nonspendable - Inventory & Prepaid Items	\$ 4,333,231	0.79%	\$ 5,058,037	1.02%	\$ 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	0.18%	1,000,000	0.20%	-
<b>Total Debt &amp; Fiscal Management Fund Balance</b>	<b>\$ 5,541,170</b>	<b>1.01%</b>	<b>\$ 6,368,165</b>	<b>1.28%</b>	<b>\$ 826,995.00</b>
Restricted for Carryover	\$ -	0.00%	\$ 1,896,105	0.38%	\$ 1,896,105
Restricted for Debt Service	-	0.00%	110,927	0.02%	110,927
Assigned to Carryover	-	0.00%	2,704,343	0.54%	2,704,343
Assigned to Curriculum & Instruction	-	0.00%	3,800,000	0.76%	3,800,000
Assigned to Future Operations	-	0.00%	3,265,369	0.66%	3,265,369
<b>Restricted or Assigned Fund Balance</b>	<b>\$ 0</b>	<b>0.00%</b>	<b>\$ 11,776,744</b>	<b>2.37%</b>	<b>\$ 11,776,744</b>
<b>Total Nonspendable, Restricted, Committed and Assigned Fund Balance</b>	<b>\$ 5,541,170</b>	<b>1.01%</b>	<b>\$ 18,144,909</b>	<b>3.65%</b>	<b>\$ 12,603,739</b>
Unassigned Fund Balance	\$ -	0.00%	\$ 14,944,914	3.00%	\$ 14,944,914
Unassigned for Minimum FB Policy	22,004,321	3.99%	18,504,453	3.72%	(3,499,868)
<b>Total Unassigned Fund Balance</b>	<b>\$ 22,004,321</b>	<b>3.99%</b>	<b>\$ 33,449,367</b>	<b>6.72%</b>	<b>\$ 11,445,046</b>
<b>Total Fund Balance</b>	<b>\$ 27,545,491</b>	<b>5.00%</b>	<b>\$ 51,594,276</b>	<b>10.37%</b>	<b>\$ 24,048,785</b>
<b>Revenue less other financing</b>	<b>\$ 550,909,806</b>	<b>**</b>	<b>\$ 497,452,352</b>	<b>***</b>	

\*\*2021-22 budgeted revenue less other financing sources

\*\*\*2021-22 projected revenue less other financing sources as of February 28, 2022

## **MAJOR PROGRAMS**

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

### **Curriculum & Instruction**

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

The vision of the C&I Department:

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

The mission of the C&I Department:

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

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

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

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

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

#### School Year at a Glance...

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

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

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

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

It is currently projected that the Curriculum & Instruction Program will end the year with underspend of \$4,058,504.

**Table 10** displays the 2021-22 budgeted and projected expenditures for the Curriculum and Instruction department.

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**Table 10**

<b><u>Curriculum &amp; Instruction</u></b>				
<b><u>Resources</u></b>		<b><u>Budget</u></b>	<b><u>Projection</u></b>	<b><u>Variance</u></b>
				<b><u>Incr/(Decrease)</u></b>
State Funding		\$ 3,960,416	\$ 3,887,385	\$ (73,031)
Basic Ed Enrichment		-	-	-
		\$ 3,960,416	\$ 3,887,385	\$ (73,031)
Carryover Reserve		3,800,000	3,800,000	-
One Time Additional Funding		-	-	-
<b>Total Resources Available</b>		<b>\$ 7,760,416</b>	<b>\$ 7,687,385</b>	<b>\$ (73,031)</b>
 <b><u>Expenditures</u></b>				
<b><u>BRC</u></b>	<b><u>Description/Content Area</u></b>	<b><u>Budget</u></b>	<b><u>Projection</u></b>	<b><u>Variance</u></b>
				<b><u>Under/(Over)</u></b>
703	Fine Arts	\$ 48,590	\$ 15,179	\$ 33,411
711	C&I K-12 Math	1,583,299	922,863	660,436
712	C&I K-12 Social Studies	560,838	148,603	412,235
713	C&I K-12 Arts Education	859,299	314,616	544,683
714	C&I 6-12 World Languages	55,647	19,051	36,596
715	C&I Integrated Content	185,445	50,403	135,042
716	C&I Textbook Depository	2,707	-	2,707
717	C&I Teacher Support	148,554	45,894	102,660
718	C&I Literacy	3,334,912	1,674,354	1,660,558
720	C&I Science/Health/Envrmt	909,691	379,036	530,655
743	C&I Fitness & Health	71,434	58,880	12,554
	<b>Total Expenditures</b>	<b>7,760,416</b>	<b>3,628,881</b>	<b>\$ 4,131,535</b>
	Ending Balance	\$ -	\$ 4,058,504	\$ 4,058,504

## **Child Nutrition Services**

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

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

Revenues are currently projected to be \$1,525,356 under budget. Supplies and contractual expenditures for the program are projected to be \$732,021 and \$219,187 over budget, respectively. Salaries and benefits are projected to be \$925,634 over budget. Therefore, it is currently projected that the program will end the year with an operating shortfall of \$3,680,593.

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



**Table 11**

<b>Child Nutrition Services Program Summary</b> <b>(Programs 98.XXX &amp; 89150)</b>			
	<u>Budget</u>	<u>Projected</u>	<u>Variance</u> Favorable/ (Unfavorable)
<b>Revenue</b>			
Food Sales	\$ 46,064	\$ 27,388	\$ (18,676)
State Funding	-	202,695	202,695
Federal Funding	15,217,000	12,962,421	(2,254,579)
Other Governmental Entities	-	-	-
Sale of Equipment	-	-	-
<b>Total Revenue</b>	<b>\$ 15,263,064</b>	<b>\$ 13,192,504</b>	<b>\$ (2,070,560)</b>
Indirect Charges	(990,863)	(445,659)	545,204
Local Support	-	-	-
Prior Year Carryover	-	-	-
<b>Total Resources</b>	<b>\$ 14,272,201</b>	<b>\$ 12,746,845</b>	<b>\$ (1,525,356)</b>
<b>Expenditures</b>			
Salaries	\$ 5,736,120	\$ 6,400,286	\$ (664,166)
Benefits	3,572,678	3,834,146	(261,468)
Supplies	4,433,224	5,165,245	(732,021)
Contractual	545,912	765,099	(219,187)
Travel	9,800	7,603	2,197
Equipment	1,000	244,512	(243,512)
Internal Transfers (in)/out	(26,533)	10,547	(37,080)
<b>Total Expenditures</b>	<b>\$ 14,272,201</b>	<b>\$ 16,427,437</b>	<b>\$ (2,155,236)</b>
Transfer Out	-	-	-
<b>Total Use of Resources</b>	<b>\$ 14,272,201</b>	<b>\$ 16,427,437</b>	<b>\$ (2,155,236)</b>
<b>Ending Balance</b>	<b>\$ -</b>	<b>\$ (3,680,593)</b>	<b>\$ (3,680,593)</b>

## **Special Education**

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

The state uses an average headcount from October to June to determine the state special revenue funding of resident population for Special Education. The current projected average is 4,316 students; an decrease of 8 students from last year's average of 4,324. Based on the state formula, the district will be funded for up to an average of 3,951 students.

Revenue is projected to be \$2,240,044 below budget. State and federal funding is projected to be \$2,523,870 below budget due to lower enrollment than anticipated. Program expenditures are projected to be \$6,567,388 under budget. As a result, it is currently projected that the program will end the year with an operating surplus of \$4,327,343.

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

**Table 12**

<b>Special Education Consolidated Program Summary (Programs 01210, 21XXX, 24XXX)</b>			
	<u>Budget</u>	<u>Projected</u>	<u>Variance</u> Favorable/ (Unfavorable)
<b>Revenue</b>			
State Funding	\$ 51,312,291	\$ 49,739,136	\$ (1,573,155)
Federal Funding	7,930,718	6,980,003	(950,715)
Other Districts	1,885,009	1,982,083	97,074
Other Agencies	-	-	-
Total Revenue	\$ 61,128,018	\$ 58,701,222	\$ (2,426,796)
Indirect Charges	(3,241,682)	(3,054,930)	186,752
Local Support	8,233,801	8,233,801	-
Prior Year Carryover	-	-	-
<b>Total Resources</b>	\$ 66,120,137	\$ 63,880,093	\$ (2,240,044)
<b>Expenditures</b>			
Certificated Salaries	\$ 33,386,320	\$ 32,824,044	\$ 562,276
Classified Salaries	10,914,032	8,100,461	2,813,571
Benefits	16,820,557	16,726,782	93,775
Supplies	342,970	120,858	222,112
Contractual	4,570,103	1,716,909	2,853,194
Travel	58,800	29,344	29,456
Equipment	-	-	-
Internal Transfers (in)/out	27,355	34,353	(6,998)
<b>Total Expenditures</b>	\$ 66,120,137	\$ 59,552,749	\$ 6,567,388
Transfer Out	-	-	-
<b>Total Use of Resources</b>	\$ 66,120,137	\$ 59,552,749	\$ 6,567,388
<b>Net Surplus/(Deficit)</b>	\$ -	\$ 4,327,343	\$ 4,327,343

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

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

It is currently projected that program will end the year with an operating surplus of \$1,694,093. The program revenue is projected to be \$25,169 below budget and program expenditures are projected to be \$1,719,262 under budget.

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

**Table 13**

<b>Transportation Program Summary</b>			
	<u>Budget</u>	<u>Projected</u>	<u>Variance</u> Favorable/ (Unfavorable)
<b>Revenue</b>			
Local Support	\$ 290,184	\$ 290,184	\$ -
Local Non-Tax	100,000	74,832	(25,168)
State Special Purpose	14,983,589	14,983,589	-
Total Revenue	\$ 15,373,773	\$ 15,348,605	\$ (25,168)
Indirect Charges	(506,691)	(506,691)	-
Prior Year Carryover	-	-	-
<b>Total Resources</b>	\$ 14,867,082	\$ 14,841,913	\$ (25,169)
<b>Expenditures</b>			
Salaries	\$ 4,768,376	\$ 4,059,123	\$ 709,253
Benefits	2,354,536	1,681,821	672,715
Supplies	823,862	1,045,315	(221,453)
Contractual	7,943,925	6,910,214	1,033,711
Travel	-	-	-
Equipment	-	-	-
Internal Transfers (in)/out	(1,023,617)	(548,653)	(474,964)
<b>Total Expenditures</b>	\$ 14,867,082	\$ 13,147,820	\$ 1,719,262
<b>Total Use of Resources</b>	\$ 14,867,082	\$ 13,147,820	\$ 1,719,262
<b>Net Surplus/(Deficit)</b>	\$ -	\$ 1,694,093	\$ 1,694,093

## **Career-Technical Education**

“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.

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

- 1. Learning is Life – relevant activities breathe life into learning and reinvent the school experience as in-the-moment inquiry and exploration through the student lens.*
- 2. 21st Century Careers are Changing – communication and leadership skills are universal to all careers, present and future.*
- 3. Partnerships Matter – networking is essential for preparing students for the real-world and provides a vehicle for students to expand their personal network for career guidance.*
- 4. Prepared for the Future - each student deserves a fair “shot” at exploring their strengths and interests, and receiving the encouragement and support needed to successfully prepare for the universe of opportunities that await them in post-secondary education and/or the workplace.*

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.

Program revenues are projected to be \$1,742,319 above budget due to an increase in enrollment and expenditures are currently projected to be \$437,268 under budget. It is currently projected that the program will end the year with a surplus of \$2,179,588.

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

**Table 14**

<b>Career-Technical Education Program Summary</b> <b>(Program 31.XXX, 34.XXX &amp; 38.XXX)</b>			
	<u>Budget</u>	<u>Projected</u>	<u>Variance</u> Favorable/ (Unfavorable)
<b>Revenue</b>			
Sales	\$ 40,000	\$ 21,103	\$ (18,897)
State - Apportionment	17,478,546	19,147,730	1,669,184
Federal Special Purpose	254,097	269,852	15,755
Revenue from Other Districts	-	-	-
Revenue from Other Agencies	-	-	-
Sale of Equipment	-	-	-
Total Revenue	\$ 17,772,643	\$ 19,438,685	\$ 1,666,042
Indirect Charges	(848,560)	(772,283)	76,277
Prior Year Carryover	-	-	-
<b>Total Resources</b>	\$ 16,924,083	\$ 18,666,402	\$ 1,742,319
<b>Expenditures</b>			
Certificated Salaries	\$ 10,432,447	\$ 10,103,101	\$ 329,346
Classified Salaries	1,026,155	733,933	292,222
Benefits	3,982,425	3,593,513	388,912
Supplies	956,575	797,100	159,475
Contractual	463,437	1,183,671	(720,234)
Travel	46,290	46,913	(623)
Equipment	-	-	-
Internal Transfers (in)/out	16,754	28,584	(11,830)
<b>Total Use of Resources</b>	\$ 16,924,083	\$ 16,486,815	\$ 437,268
<b>Net Surplus/(Deficit)</b>	\$ -	\$ 2,179,588	\$ 2,179,588

## **Facilities**

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

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

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

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

Expenditures are currently projected to end the year \$2,078,543 under budget due to a savings in salaries & benefits which collectively are forecasted to end the year \$2,328,339 under budget.

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



**Table 15**

<b>Facilities Program Summary (Q2 2021-22)</b>			
	<u>Adopted Budget</u>	<u>Projected</u>	<u>Variance</u> Favorable/ (Unfavorable)
<b>Expenditures</b>			
Classified Salaries	\$ 17,730,326	\$ 16,310,780	\$ 1,419,546
Benefits	7,737,671	6,828,878	908,793
Supplies	1,433,743	1,342,111	91,632
Contractual	1,255,125	1,641,798	(386,673)
Travel	1,300	100	1,200
Equipment	83,000	69,189	13,811
Internal Transfers (in)/out	(116,050)	(146,285)	30,235
<b>Total Expenditures</b>	<b>\$ 28,125,115</b>	<b>\$ 26,046,572</b>	<b>\$ 2,078,543</b>

## **GENERAL FUND CONCLUSION**

**Table 16** displays the budget and projections for fund balance, revenues, and expenditures. Currently the district is projected to end the year with a fund balance of approximately \$51,594,276.

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

The results of both methods are compared in Appendix B.

Second Quarter Financial Report 2021-22  
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**Table 16**

<b>General Fund</b>	<b>2021-22 Budget</b>	<b>2021-22 Projected</b>	<b>Variance Surplus/(Deficit)</b>
<b>Beginning Fund Balance</b>	<b>\$ 60,819,684</b>	<b>\$ 56,066,371</b>	<b>\$ (4,753,313)</b>
<b>Revenue</b>	<b>550,909,806</b>	<b>497,452,352</b>	<b>(53,457,454)</b>
<b>Other Financing Sources</b>	<b>3,000,000</b>	<b>3,025,458</b>	<b>25,458</b>
<b>Total Resources Available</b>	<b>614,729,490</b>	<b>556,544,182</b>	<b>(58,185,308)</b>
<b>Expenditures</b>	<b>587,183,999</b>	<b>504,949,906</b>	<b>82,234,093</b>
<b>Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Use of Resources</b>	<b>587,183,999</b>	<b>504,949,906</b>	<b>82,234,093</b>
<b>Ending Fund Balance</b>	<b>\$ 27,545,491</b>	<b>\$ 51,594,276</b>	<b>\$ 24,048,785</b>

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

### **COVID-19**

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

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

**Table 10**

<b>Expenditures by Object</b>	<b>Amount of Expenditures</b>
Debit/Credit - 0XXX/1XXX	2,602
Salaries - Certificated Employees - 2XXX	1,196,556
Salaries - Classified Employees - 3XXX	644,071
Benefits and Payroll Taxes - 4XXX	626,038
Supplies, Instructional Resources - 5XXX	1,535,314
Purchased Services - 7XXX	1,198,839
Travel - 8XXX	-
Capital Outlay - 9XXX	51,797
<b>Totals by Object</b>	<b>\$5,255,216</b>

*Expenditures are from September 1 - February 28*

## **ENROLLMENT**

State funding for school districts is based on the number of full time equivalent (FTE) students enrolled in the district (see also **REVENUE in Section I** of this report). FTE is calculated based on the number of hours of classroom instruction received. Student enrollment is typically highest in October, but for funding purposes, monthly enrollment is averaged for the year. **Table 17** displays the variances between actual annual average and projected average FTE by individual grade level for 2020-21 and 2021-22, and the variances between projected and budgeted average FTE for 2021-22.

**Table 17**

<b>K-12 Annual Average FTE Enrollment Two Year Comparison</b>					
	(A) 2020-21 Actual	(B) 2021-22 Budget	(C) 2021-22 Projected	(D) Variance (C)-(A)	(E) Variance (C)-(B)
Kindergarten	1,935	2,176	1,987	52	(189)
Grade 1	2,090	2,150	1,919	(171)	(231)
Grade 2	2,110	2,127	1,939	(171)	(188)
Grade 3	2,010	1,941	1,991	(19)	50
Grade 4	2,079	1,905	1,889	(191)	(16)
Grade 5	2,124	1,917	1,914	(210)	(3)
<b>Elementary</b>	<b>12,348</b>	<b>12,216</b>	<b>11,639</b>	<b>(709)</b>	<b>(577)</b>
Grade 6	2,086	1,984	1,932	(154)	(53)
Grade 7	2,196	2,015	1,932	(264)	(84)
Grade 8	2,242	2,090	2,050	(192)	(40)
<b>Middle School</b>	<b>6,523</b>	<b>6,089</b>	<b>5,913</b>	<b>(611)</b>	<b>(176)</b>
Grade 9	2,130	2,218	2,178	47	(41)
Grade 10	2,032	2,006	1,990	(41)	(15)
Grade 11	1,841	1,683	1,671	(170)	(12)
Grade 12	1,550	1,569	1,541	(9)	(28)
<b>High School</b>	<b>7,553</b>	<b>7,477</b>	<b>7,380</b>	<b>(173)</b>	<b>(96)</b>
Running Start	430	411	419	(11)	7
TCC Fresh Start **	132	152	99	(32)	(53)
Reengagement Center **	128	198	128	(0)	(70)
Goodwill **	8	24	7	(2)	(17)
Alternative Learning Experience	0	1,414	1,563	1,563	149
<b>Grand Total *</b>	<b>27,123</b>	<b>27,982</b>	<b>27,148</b>	<b>25</b>	<b>(834)</b>
Actual data through February 2022					

\*\* Open Doors - 1418 Programs

In comparison with 2020-21 annual averages, projected enrollment is expecting an annual average decrease of 25 student FTE.

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

- Elementary schools (grade K-5) decreased by 709 FTE;
- Middle schools (grades 6-8) decreased by 611 FTE;
- High schools (grades 9-12) decreased by 173 FTE;
- Running Start (college level courses) decreased by 11 FTE;
- ALE (Alternative Learning Experience) increased by 1,563 FTE

**Open Doors – 1418 Programs**

- TCC Fresh Start decreased by 32 FTE;
- Reengagement Center did not change;
- Goodwill FTE decreased by 2 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).

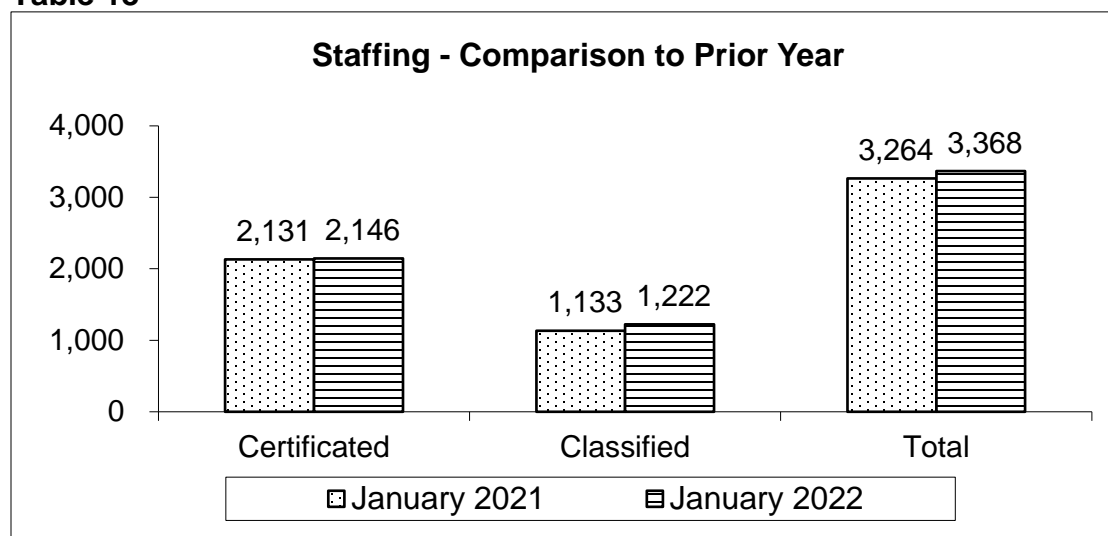
Students who participate for only part of the year or part of each day are calculated as a portion of an FTE. Any district may choose to serve students more hours per day or per year than the state definition of full-time equivalent. However, those students who attend classes more hours per day will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

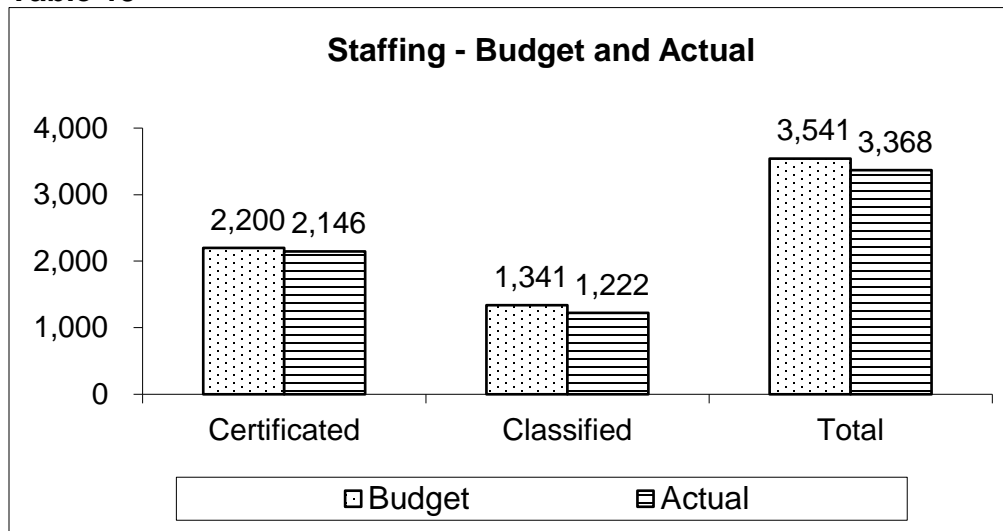
District staffing is divided into two categories: certificated staff – teachers, counselors, librarians, nurses, specialists and principals, and classified staff – classroom aids, secretaries, bus drivers, cooks, custodians, playground staff, maintenance crews, grounds crews, and business support staff. **Table 18** compares the number of filled positions in January 2022 to the number of filled positions in January 2021. The number of certificated staff increased 15 FTE while classified staff increased 89 FTE, respectively from this time last year.

**Table 18**



As shown in **Table 19**, the number of assigned certificated FTE is 2,146 and classified staff FTE is 1,222. The certificated and classified staffs are under budget by 54 and 119 FTE respectively. These are due to positions being vacant or unfilled for a portion of the year (i.e., late hires, resignations, departmental reorganizations, etc.).

**Table 19**



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

**Table 20**

<b>Budget vs. Actual Staffing                      In FTE (Full Time Equivalents)</b>			
Program Description (Number)	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> Incr/(Decrease)
<b><u>Certificated Staff</u></b>			
Basic Education (01-03)	1,545.35	1,478.26	67.09
Federal Stimulus (10)	13.10	26.05	(12.95)
Special Education (20)	314.10	317.07	(2.97)
Vocational Education (30-40)	103.90	104.42	(0.52)
Compensatory (50-60)	198.30	195.23	3.07
Other Instructional (70)	6.00	5.84	0.16
Support Services (80-90)	19.70	19.18	0.52
<b>Total Certificated</b>	2,200.45	2,146.05	54.40
<b><u>Classified Staff</u></b>			
Basic Education (01-03)	300.64	278.84	21.80
Federal Stimulus (10)	13.31	9.05	4.26
Special Education (20)	250.69	202.87	47.82
Vocational Education (30-40)	12.96	10.17	2.79
Compensatory (50-60)	99.70	101.33	(1.63)
Other Instructional (70)	4.05	3.14	0.91
Support Services (80-90)	659.17	616.81	42.36
<b>Total Classified</b>	1,340.52	1,222.21	118.31
<b><u>Total All Staff</u></b>	3,540.97	3,368.26	172.71
<b>* Actual data through January 2022</b>			



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

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

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

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Expenditures by State Object with % Spent**  
**General Fund As Of: February 28, 2022**

State Object	Prior Year Adopted Budget	Prior Year Year to Date Actual	Under Budget (Over)	% Spent	Current Year Adopted Budget	Current Year Year to Date Actual	Under Budget (Over)	% Spent
0 - Debit Transfer	2,577,584	215,545	2,362,039	8.4	2,214,876	660,991	1,553,885	29.8
1 - Credit Transfer	(2,577,584)	(215,545)	(2,362,039)	8.4	(2,428,178)	(660,991)	(1,767,187)	27.2
2 - Salaries - Certificated	231,340,245	108,719,423	122,620,822	47.0	246,124,472	117,791,353	128,333,119	47.9
3 - Salaries - Classified	74,471,976	34,362,269	40,109,707	46.1	81,592,171	40,435,786	41,156,385	49.6
4 - Employees Benefits & Payroll Taxes	113,904,209	54,958,359	58,945,850	48.2	110,894,283	56,752,315	54,141,967	51.2
5 - Supplies, Etc.	28,297,429	7,379,899	20,917,530	26.1	66,953,280	9,589,813	57,363,467	14.3
7 - Purchased Services	53,007,270	17,330,746	35,676,524	32.7	63,909,208	22,572,326	41,336,882	35.3
8 - Travel	501,147	42,630	458,517	8.5	627,018	72,454	554,564	11.6
9 - Capital Outlay	1,307,180	388,032	919,148	29.7	17,296,869	428,665	16,868,204	2.5
<b>Total</b>	<b>502,829,456</b>	<b>223,181,358</b>	<b>279,648,098</b>	<b>44.4</b>	<b>587,183,999</b>	<b>247,642,713</b>	<b>339,541,286</b>	<b>42.2</b>

**TACOMA SCHOOL DISTRICT NO. 10**  
**Income Statement and Changes in Fund Balance**  
**General Fund As Of: February 28, 2022**

	Current Year Adopted Budget	Current Year Year to Date Actual	Under Budget (Over)	% Current Year Budget	% Prior Year Budget
<b>Resources Available</b>					
<b>Debt and Fiscal Management</b>					
840: Nonspendable - Inventory & Prepaid Items	4,333,231	5,058,037	724,806	116.7	111.6
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	531.0
<b>Total Debt and Fiscal Management</b>	<b>5,541,170</b>	<b>6,368,165</b>	<b>826,995</b>	<b>114.9</b>	<b>125.3</b>
<b>Restricted and Assigned FB</b>					
821: Restricted for Carryover	1,365,591	1,896,105	530,514	138.8	151.7
830: Restricted for Debt Service	218,832	110,927	(107,905)	50.7	100.0
866: Assigned to Carryover	1,062,696	2,704,343	1,641,647	254.5	225.1
868: Assigned to C&I	3,800,000	3,800,000	0	100.0	100.0
875: Assigned to Future Operations	26,827,074	3,265,369	(23,561,705)	12.2	303.2
<b>Total Restricted and Assigned FB</b>	<b>33,274,193</b>	<b>11,776,744</b>	<b>(21,497,449)</b>	<b>35.4</b>	<b>184.4</b>
<b>Unassigned Fund Balance</b>					
890: Unassigned Fund Balance	0	16,744,137	16,744,137	100.0	100.0
891: Unassigned for Minimum FB Policy	22,004,321	21,177,326	(826,995)	96.2	92.7
<b>Total Beginning Fund Balance</b>	<b>60,819,684</b>	<b>56,066,371</b>	<b>(4,753,313)</b>	<b>92.2</b>	<b>118.2</b>
<b>Revenue</b>					
1 - Local Taxes	74,495,311	33,416,318	(41,078,993)	44.9	45.7
2 - Local Non-Tax	8,466,814	2,032,069	(6,434,745)	24.0	5.7
3 - State - General Purpose	267,865,321	125,164,447	(142,700,874)	46.7	46.8
4 - State - Special Purpose	92,255,562	36,306,159	(55,949,403)	39.4	34.7
5 - Federal - General Purpose	524,924	198,111	(326,813)	37.7	104.3
6 - Federal - Special Purpose	101,796,709	17,177,847	(84,618,862)	16.9	43.2
7 - Revenue from other Districts	1,547,129	1,481,876	(65,253)	95.8	81.8
8 - Revenue from other Agencies	3,958,036	714,244	(3,243,792)	18.0	34.8
9 - Other Financing Sources	3,000,000	114,630	(2,885,370)	3.8	5.2
<b>Total Revenue</b>	<b>553,909,806</b>	<b>216,605,699</b>	<b>(337,304,107)</b>	<b>39.1</b>	<b>43.0</b>
<b>Total Resources Available</b>	<b>614,729,490</b>	<b>272,672,070</b>	<b>(342,057,420)</b>	<b>44.4</b>	<b>47.4</b>
<b>Use of Resources</b>					
<b>Expenditures</b>					
01: Basic Education	270,672,092	122,183,449	148,488,643	45.1	46.8
02: Basic Education - ALE	12,342,686	6,461,073	5,881,613	52.3	15.9
03: Basic Education-1418 Open	3,139,250	716,678	2,422,572	22.8	24.7
12: Fed Stimulus - School Imp	25,000,000	1,705,604	23,294,396	6.8	-
13: Fed Stimulus - Fiscal Stab	30,000,000	2,646,470	27,353,530	8.8	-
14: Fed Stimulus - IDEA	0	714,905	(714,905)	100.0	-
19: BE Program Revenues	0	3,194	(3,194)	100.0	-
21: Special Education, State	54,799,865	28,001,738	26,798,127	51.1	47.4
23: IDEA American Rescue Plan Funds	0	9,047	(9,047)	100.0	-
24: Special Education, Federal	7,378,669	3,502,234	3,876,435	47.5	45.8
31: Career & Tech Ed, State	13,357,038	7,336,782	6,020,256	54.9	43.7
34: Middle School CTE	3,322,368	1,638,716	1,683,652	49.3	42.6
38: Career & Tech Ed, Federal	244,677	323,636	(78,959)	132.3	7.5
51: Disadvantaged, Federal	11,353,625	5,283,892	6,069,733	46.5	40.5
52: School Improvement, Federa	1,812,224	854,853	957,371	47.2	50.5

**TACOMA SCHOOL DISTRICT NO. 10**  
**Income Statement and Changes in Fund Balance**  
**General Fund As Of: February 28, 2022**

Resources Available	Current Year Adopted Budget	Current Year Year to Date Actual	Under Budget (Over)	% Current Year Budget	% Prior Year Budget
55: Learning Assistance Prog,	15,639,457	7,412,313	8,227,144	47.4	41.9
56: State Institutions, Ctrs &	422,317	190,262	232,055	45.1	42.3
57: NegleCTEd & Delinquent	154,022	77,258	76,764	50.2	45.5
58: Special & Pilot Programs	3,389,138	335,557	3,053,581	9.9	9.5
61: Head Start, Federal	5,972,852	3,046,953	2,925,899	51.0	47.1
64: Limited English Proficienc	438,775	232,460	206,315	53.0	35.6
65: Transitional Bilingual, St	4,742,555	2,192,148	2,550,407	46.2	43.3
68: Indian Education, Federal	366,769	173,812	192,957	47.4	47.9
69: Other Compensatory Program	0	0	0	0.0	-
73: Summer School	0	741	(741)	100.0	1.1
74: Highly Capable, State	756,227	133,647	622,580	17.7	58.6
79: Other Instructional Pgms	18,106,857	601,246	17,505,611	3.3	5.2
88: Child Care	4,751,937	2,253,258	2,498,679	47.4	46.2
89: Community Services	1,113,158	355,365	757,793	31.9	19.2
97: District-Wide Support	68,885,158	33,196,261	35,688,897	48.2	50.5
98: Nutrition Svcs	14,155,201	8,582,996	5,572,205	60.6	54.2
99: Pupil Transportation	14,867,082	7,476,163	7,390,919	50.3	21.4
<b>Total Expenditures</b>	<b>587,183,999</b>	<b>247,642,712</b>	<b>339,541,287</b>	<b>42.2</b>	<b>44.4</b>
<b>Total Use of Resources</b>	<b>587,183,999</b>	<b>247,642,712</b>	<b>339,541,287</b>	<b>42.2</b>	<b>44.4</b>
<b>Ending Fund Balance</b>	<b>27,545,491</b>	<b>25,029,358</b>	<b>(2,516,133)</b>	<b>90.9</b>	<b>108.9</b>
840: Nonspendable - Inventory & Prepaid Items	4,333,231	5,058,037	724,806	116.7	111.6
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	531.0
<b>Total Debt and Fiscal Management Restricted and Assigned FB</b>	<b>5,541,170</b>	<b>6,368,165</b>	<b>826,995</b>	<b>114.9</b>	<b>125.3</b>
821: Restricted for Carryover	0	1,896,105	1,896,105	100.0	100.0
830: Restricted for Debt Service	0	110,927	110,927	100.0	198.9
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	100.0
<b>Total Restricted and Assigned FB</b>	<b>0</b>	<b>11,776,744</b>	<b>11,776,744</b>	<b>100.0</b>	<b>100.0</b>
<b>Unassigned Fund Balance</b>	<b>0</b>	<b>(14,292,876)</b>	<b>(14,292,876)</b>	<b>100.0</b>	<b>100.0</b>
890: Unassigned Fund Balance	22,004,321	21,177,326	(826,995)	96.2	92.7
891: Unassigned for Minimum FB Policy					
<b>Total Fund Balance</b>	<b>27,545,491</b>	<b>25,029,359</b>	<b>(2,516,132)</b>	<b>90.9</b>	<b>108.9</b>

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Revenue by State and District Account w/ % Received**  
**General Fund As Of: February 28, 2022**

<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>
<b>District Account</b>								
<b>1 - Local Taxes</b>								
1100 : Local Support Non Tax-Unassigned and Procurement Card Rebates	72,897,467	33,280,964	(39,616,503)	45.7	74,363,731	33,416,318	(40,947,413)	44.9
1900 : Other Local Taxes	0	0	0	100.0	131,580	0	(131,580)	0.0
<b>1 - Local Taxes</b>	<b>72,897,467</b>	<b>33,280,964</b>	<b>(39,616,503)</b>	<b>45.7</b>	<b>74,495,311</b>	<b>33,416,318</b>	<b>(41,078,993)</b>	<b>44.9</b>
<b>2 - Local Non-Tax</b>								
2100 : Tuition & Fees - Unassigned	117,779	112,850	(4,929)	95.8	121,474	781,488	660,014	643.3
2101 : Regular Student Fees	970,000	472	(969,528)	0.0	970,000	16,401	(953,599)	1.7
2102: ALE Student Fees	0	0	0	100.0	0	0	0	100.0
2180 : Convenience Fee	40,000	96	(39,904)	0.2	40,000	0	(40,000)	0.0
2188 : Day Care - Tuition & Fees	612,000	0	(612,000)	0.0	569,338	0	(569,338)	0.0
2200 : Sales of Goods, Supplies, & Svcs	7,000	450	(6,550)	6.4	7,000	306,920	299,920	4384.6
2201 : Sale of Supplies & Svcs - FR 1	162,000	1,238	(160,762)	0.8	162,000	16,113	(145,887)	9.9
2202 : Sale of Supplies & Svcs - FR 2	68,000	15,946	(52,054)	23.5	68,000	3,750	(64,250)	5.5
2203: Sale of Supplies & Svcs-Schools	0	0	0	100.0	0	0	0	100.0
2204 : Sale of Recoverable Items	80,000	2,094	(77,906)	2.6	80,000	11,401	(68,599)	14.3
2205 : Sale of Supplies & Svcs - Trip 1	90,000	6,573	(83,427)	7.3	90,000	428	(89,572)	0.5
2206 : Sale of Supplies & Svcs - Trip 2	55,000	740	(54,260)	1.3	55,000	0	(55,000)	0.0
2210 : Other Storeroom Sales	2,500	2,651	151	106.0	2,500	641	(1,859)	25.6
2220 : Copy Center Reimbursements	40,000	3,214	(36,786)	8.0	40,000	8,800	(31,200)	22.0
2231 : CTE Sales of Goods, Supplies & Svcs	40,000	0	(40,000)	0.0	40,000	11,624	(28,376)	29.1
2291 : Nutrition Service Sales	1,560,935	1,749	(1,559,186)	100.0	0	0	0	100.0
2294 : NS Sales - Special Events	3,552	(158)	(3,710)	-4.4	3,552	0	(3,552)	0.0
2296: NS Sales - Breakfast	94,519	0	(94,519)	100.0	0	0	0	100.0
2298 : NS Convenience Fees	42,512	0	(42,512)	0.0	42,512	0	(42,512)	0.0
2299 : School Bus Revenue	0	60	60	100.0	0	1,895	1,895	100.0
2300 : Investment Earnings	1,000,000	25,977	(974,023)	2.6	1,000,000	14,381	(985,619)	1.4
2500 : Gifts, Grants, & Donations (Local)	350,000	68,976	(281,024)	19.7	350,000	143,995	(206,005)	41.1
2600 : Fines & Damages	130,000	5,195	(124,805)	4.0	130,000	(41,739)	(171,739)	-32.1
2700 : Rentals & Leases	500,000	3,043	(496,958)	0.6	500,000	97,226	(402,774)	19.4
2702 : Facility Use - Utility Surcharge	85,750	(5)	(85,755)	0.0	85,750	24,268	(61,482)	28.3
2703 : Facility Use - Custodial Labor	251,350	4,944	(246,406)	2.0	251,350	92,782	(158,568)	36.9
2704 : Facility Use - Field/Stadium Maint	13,600	330	(13,270)	2.4	13,600	4,047	(9,553)	29.8
2705 : Facility Use - Security	0	0	0	100.0	0	813	813	100.0
2706 : Facility Use - Theater Tech	29,000	2,719	(26,281)	9.4	29,000	15,810	(13,190)	54.5
2800 : Insurance Recoveries	250,000	96,742	(153,258)	38.7	250,000	7,220	(242,780)	2.9
2900 : Local Support Non Tax-Unassigned	1,727,000	200,611	(1,526,389)	11.6	1,727,000	315,316	(1,411,684)	18.3
2901: Cash Over/Short	0	0	0	100.0	0	0	0	100.0
2906 : Timber Sales	0	2,608	2,608	100.0	0	151,057	151,057	100.0
2907 : CPF Indirect	1,400,000	0	(1,400,000)	0.0	1,400,000	0	(1,400,000)	0.0
2910: E-Rate Discount	0	0	0	100.0	0	0	0	100.0
2922 : Advertising Commissions	50,000	0	(50,000)	0.0	50,000	0	(50,000)	0.0
2923 : Photography Commissions	60,000	1,197	(58,803)	2.0	60,000	41,867	(18,133)	69.8
2924 : Vending-Beverage Commissions	1,000	51	(949)	5.1	1,000	320	(680)	32.0
2925 : Vending-Food Commissions	1,000	53	(947)	5.3	1,000	244	(756)	24.4
2926 : Other Commissions/Rebates	5,000	3,670	(1,330)	73.4	5,000	5,001	1	100.0
<b>2 - Local Non-Tax</b>	<b>9,839,497</b>	<b>564,084</b>	<b>(9,275,413)</b>	<b>5.7</b>	<b>8,145,076</b>	<b>2,032,069</b>	<b>(6,113,007)</b>	<b>24.9</b>

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Revenue by State and District Account w/ % Received**  
**General Fund As Of: February 28, 2022**

State Account	Prior Year Adopted Budget	Prior Year Year to Date Actual	Over Budget (Under)	% Received	Current Year Adopted Budget	Current Year Year to Date Actual	Over Budget (Under)	% Received
<b>3 - State - General Purpose</b>								
3100 : Apportionment	258,523,055	120,492,880	(138,030,175)	46.6	256,853,716	120,755,410	(136,098,306)	47.0
3121 : Apportionment - Special Ed	9,194,969	4,417,966	(4,777,003)	48.0	8,784,167	4,409,036	(4,375,131)	50.2
3300 : Local Effort Assistance	0	305,789	305,789	100.0	0	0	0	100.0
<b>3 - State - General Purpose</b>	<b>267,718,024</b>	<b>125,216,634</b>	<b>(142,501,390)</b>	<b>46.8</b>	<b>265,637,883</b>	<b>125,164,447</b>	<b>(140,473,436)</b>	<b>47.1</b>
<b>4 - State - Special Purpose</b>								
4100 : Special Purpose - Unassigned	14,500,000	0	(14,500,000)	0.0	14,500,000	13,389	(14,486,611)	0.1
4121 : Special Education	44,535,773	18,365,100	(26,170,673)	41.2	42,528,124	18,315,833	(24,212,291)	43.1
4155 : Learning Assistance	16,583,354	8,038,742	(8,544,612)	48.5	16,241,576	7,486,392	(8,755,184)	46.1
4156 : State Institutions, Centers, and Homes - Delinquent	420,916	107,286	(313,630)	25.5	267,569	97,615	(169,954)	36.5
4158 : Special & Pilot Programs	3,170,501	328,180	(2,842,321)	10.4	3,442,533	310,995	(3,131,538)	9.0
4159 : Institutions - Juveniles in Adult Jail	0	0	0	100.0	0	69,120	69,120	100.0
4165 : Transitional Bilingual	5,447,635	2,530,712	(2,916,923)	46.5	5,423,174	2,468,809	(2,954,365)	45.5
4174 : Highly Capable	876,712	411,106	(465,606)	46.9	871,174	411,449	(459,725)	47.2
4198 : School Nutrition Services	251,584	65,878	(185,706)	100.0	0	202,695	202,695	100.0
4199 : Transportation - Operations	14,946,118	5,141,928	(9,804,190)	34.4	14,983,589	6,929,863	(8,053,726)	46.2
<b>4 - State - Special Purpose</b>	<b>100,732,553</b>	<b>34,988,933</b>	<b>(65,743,660)</b>	<b>34.7</b>	<b>38,257,739</b>	<b>36,306,159</b>	<b>(61,951,580)</b>	<b>36.9</b>
<b>5 - Federal - General Purpose</b>								
5200 : Direct Federal Revenue - Unassigned	489,093	149,538	(339,555)	30.6	512,869	141,396	(371,473)	27.6
5500 : Federal Forests	0	360,796	360,796	100.0	0	56,715	56,715	100.0
<b>5 - Federal - General Purpose</b>	<b>489,093</b>	<b>510,334</b>	<b>21,241</b>	<b>104.3</b>	<b>512,869</b>	<b>198,111</b>	<b>(314,758)</b>	<b>38.6</b>
<b>6 - Federal - Special Purpose</b>								
6100 : Special Purpose - OSPI Unassigned	0	0	0	100.0	0	6,711	6,711	100.0
6112 : Federal Stimulus - School Improvement	0	0	0	100.0	25,000,000	505,580	(24,494,420)	2.0
6113 : Federal Stimulus - Fiscal Stabilization	0	0	0	100.0	30,000,000	0	(30,000,000)	0.0
6119 : Federal Stimulus	0	0	0	100.0	0	153,906	153,906	100.0
6124 : Special Ed - Supplemental	7,054,456	2,472,801	(4,581,655)	35.1	7,630,718	2,679,339	(4,951,379)	35.1
6138 : CTE - Carl Perkins Grant	254,097	14,701	(239,396)	5.8	254,097	116,792	(137,305)	46.0
6151 : Disadvantaged - Title IA	10,337,068	3,343,989	(6,993,079)	32.3	11,790,742	4,444,656	(7,346,086)	37.7
6152 : School Improvement - TII, IV, V & VI	1,775,261	752,513	(1,022,748)	42.4	1,881,995	729,894	(1,152,101)	38.8
6157 : Institutions - Neglected & Delinquent	159,952	60,627	(99,325)	37.9	159,952	66,855	(93,097)	41.8
6164 : Limited English Proficiency	436,748	114,618	(322,130)	26.2	455,668	152,941	(302,727)	33.6
6176 : Targeted Assistance	0	2,789,982	2,789,982	100.0	0	0	0	100.0
6188 : Child Care - Federal	0	20	20	100.0	0	0	0	100.0
6189 : Other Community Services	117,000	2,924,984	2,807,984	2500.0	117,000	0	(117,000)	0.0
6191 : Regular Lunch Reimbursement	159,119	0	(159,119)	100.0	0	0	0	100.0
6192 : Reduced Price Lunch Reimbursement	556,475	0	(556,475)	100.0	0	0	0	100.0
6193 : Free Lunch Reimbursement	6,167,184	0	(6,167,184)	100.0	0	0	0	100.0
6194 : Certified Lunch Reimbursement	135,536	0	(135,536)	100.0	0	0	0	100.0
6195 : Regular Breakfast Reimbursement	17,766	0	(17,766)	100.0	0	0	0	100.0
6196 : Reduced Price Breakfast Reimbursement	125,133	0	(125,133)	100.0	0	0	0	100.0
6197 : Free Breakfast Reimbursement	2,452,685	0	(2,452,685)	100.0	0	0	0	100.0
6198 : Free Snack Reimbursement	47,708	0	(47,708)	0.0	15,100,000	6,498,174	(8,601,826)	43.0
6199 : Fresh Fruit & Vegetable Reimbursement	73,056	0	(73,056)	100.0	0	0	0	100.0
6261 : Head Start	6,489,502	2,517,499	(3,972,003)	38.8	6,589,502	1,603,728	(4,985,774)	24.3
6268 : Indian Education - ED	195,682	77,944	(117,738)	39.8	209,957	51,615	(158,342)	24.6

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Revenue by State and District Account w/ % Received**  
**General Fund As Of: February 28, 2022**

<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>
6300 : Federal Grants Through Other Entities - Unassigned	0	1,062,988	1,062,988	100.0	0	0	0	100.0
6310 : Medicaid Administrative Match	0	0	0	100.0	0	0	0	100.0
6321 : SPED Medicaid Match	0	39,327	39,327	100.0	300,000	112,859	(187,141)	37.6
6998 : USDA Commodities	904,333	14,948	(889,385)	100.0	0	54,797	54,797	100.0
<b>6 - Federal - Special Purpose</b>	<b>37,458,761</b>	<b>16,186,940</b>	<b>(21,271,821)</b>	<b>43.2</b>	<b>99,489,631</b>	<b>17,177,847</b>	<b>(82,311,784)</b>	<b>17.3</b>
<b>7 - Revenue from other Districts</b>	<b>1,885,009</b>	<b>1,541,822</b>	<b>(343,187)</b>	<b>81.8</b>	<b>1,885,009</b>	<b>1,481,876</b>	<b>(403,133)</b>	<b>78.6</b>
7121: Special Education	1,885,009	1,541,822	(343,187)	81.8	1,885,009	1,481,876	(403,133)	78.6
<b>7 - Revenue from other Districts</b>								
<b>8 - Revenue from other Agencies</b>	<b>0</b>	<b>228,235</b>	<b>228,235</b>	<b>100.0</b>	<b>0</b>	<b>225,862</b>	<b>225,862</b>	<b>100.0</b>
8100 : Governmental Entities	0	228,235	228,235	100.0	0	225,862	225,862	100.0
8188 : Day Care	1,455,640	555,946	(899,694)	38.2	1,668,000	488,381	(1,179,619)	29.3
8200 : Private Foundations Revenue	900,000	8,000	(892,000)	0.9	795,950	0	(795,950)	0.0
8500 : Educational Service Districts	22,338	35,769	13,431	160.1	22,338	0	(22,338)	0.0
<b>8 - Revenue from other Agencies</b>	<b>2,377,978</b>	<b>827,950</b>	<b>(1,550,028)</b>	<b>34.8</b>	<b>2,486,288</b>	<b>714,244</b>	<b>(1,772,044)</b>	<b>28.7</b>
<b>9 - Other Financing Sources</b>	<b>0</b>	<b>156,832</b>	<b>156,832</b>	<b>100.0</b>	<b>0</b>	<b>114,630</b>	<b>114,630</b>	<b>100.0</b>
9300 : Sale of Equipment	0	156,832	156,832	100.0	0	114,630	114,630	100.0
9900: Transfers - Redirection of Apportionment	0	0	0	100.0	0	0	0	100.0
9901 : Transfers - Other Resources	3,000,000	0	(3,000,000)	0.0	3,000,000	0	(3,000,000)	0.0
<b>9 - Other Financing Sources</b>	<b>3,000,000</b>	<b>156,832</b>	<b>(2,843,168)</b>	<b>5.2</b>	<b>3,000,000</b>	<b>114,630</b>	<b>(2,885,370)</b>	<b>3.8</b>
<b>District Total</b>	<b>496,398,422</b>	<b>213,274,491</b>	<b>(283,123,931)</b>	<b>43.0</b>	<b>553,909,806</b>	<b>216,605,699</b>	<b>(337,304,107)</b>	<b>39.1</b>

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Expenditures by Program w/ Encumbrances**  
**General Fund As Of: February 28, 2022**

Program	Adopted Budget	Revised Budget	Current Month	Current Year Year to Date	Encumbrance	Unspent/Unencumbered	Percent Expended
<b>01: Basic Education</b>							
01000 : Basic Education	202,131,124	202,861,839	16,110,429	95,285,578	107,277,109	(431,563)	100.2
01007 : Basic Education - One Time	0	0	0	13,081	0	(13,081)	100.0
01011 : Basic Education Enrichment	31,965,047	32,321,667	2,764,139	15,934,892	12,612,102	3,418,054	89.3
01030 : BE Attendance BECCA	0	70,676	501	746	0	(746)	100.0
01040 : BE Building Contributions	0	444,352	22,836	50,207	5,000	(55,207)	100.0
01050 : BE Kindergarten Contributions	0	12,407	0	0	0	0	100.0
01065 : BE Trans Bilingual Enrichment	2,566,643	2,601,582	192,774	1,161,506	1,007,003	398,134	84.5
01079 : BE Categorical Carryover	347,733	(1,476,945)	0	0	0	347,733	0.0
01091 : BE Ib Enrichment	584,613	584,613	34,830	217,569	160,990	206,054	64.8
01210 : BE Fund Balance Special Ed	3,941,603	3,941,603	22,261	193,006	120,046	3,628,551	7.9
01240 : BE Sped Peer Review Pool	85,000	85,000	0	0	0	85,000	0.0
01250 : BE Campus Security	2,565,531	2,331,531	169,351	996,511	813,609	755,411	70.6
01280 : BE HS Graduation	95,000	69,081	0	0	0	95,000	0.0
01281 : BE HS Graduation Enrichment	27,000	52,951	0	0	25,609	1,392	94.8
01310 : BE Education Support Professional Coverage	5,000	5,000	732	1,690	0	3,310	33.8
01320 : BE Peer Review Pool	75,000	75,000	0	0	0	75,000	0.0
01430 : BE Instructional	34,418	34,418	0	738	0	33,680	2.1
01480 : BE Strategic Goals/Initiatives	237,878	179,678	245	7,867	886	229,125	100.0
01650 : BE Special Programs	0	0	0	108	0	(108)	100.0
01651 : BE Special Programs Enrichment	1,653,970	1,693,970	109,468	670,010	589,144	394,816	100.0
01701 : BE OP OT Relief Pool	125,000	129,127	0	150,699	0	(25,699)	120.6
01880 : BE Partner Schools	10,697,578	10,285,269	982,073	5,142,965	4,271,059	1,283,554	88.0
01881 : BE Partner Schools Enrichment	962,162	962,719	78,161	466,636	451,864	43,663	95.5
01901 : BE Running Start	3,465,959	3,465,959	14,445	85,067	3,314,433	66,459	98.1
01905 : BE Int'L Baccalaureate	0	0	0	550	3,365	(3,915)	100.0
01915 : BE Bargained Enhancement	1,345,417	1,345,417	10,634	70,607	3,722	1,271,089	100.0
01940 : BE MS Athletic Reserve	0	133,250	0	0	0	0	100.0
01990 : BE Curriculum & Instruction	3,960,416	3,960,995	131,503	1,717,895	329,189	1,913,332	51.7
01991 : BE Curriculum & Instruction 1X	3,800,000	3,802,500	1,090	14,834	0	3,785,166	0.4
01993 : BE Curriculum & Inst Enrichmen	0	0	0	689	0	(689)	100.0
	<b>270,672,092</b>	<b>269,973,659</b>	<b>20,645,472</b>	<b>122,183,449</b>	<b>130,985,130</b>	<b>17,503,514</b>	<b>93.5</b>
<b>02: Basic Education - ALE</b>							
02000 : BE Alternative Learning Exp	12,342,686	12,342,686	1,022,803	6,461,073	5,555,534	326,079	97.4
	<b>12,342,686</b>	<b>12,342,686</b>	<b>1,022,803</b>	<b>6,461,073</b>	<b>5,555,534</b>	<b>326,079</b>	<b>97.4</b>
<b>03: Basic Education-1418 Open</b>							
03000 : Basic Ed - 1418 Open Doors	3,139,250	3,139,250	117,988	716,678	1,629,189	793,383	74.7
	<b>3,139,250</b>	<b>3,139,250</b>	<b>117,988</b>	<b>716,678</b>	<b>1,629,189</b>	<b>793,383</b>	<b>74.7</b>
<b>12: Fed Stimulus - School Imp</b>							
12000 : ESSER II	22,172,949	22,202,949	540,229	1,705,604	246,570	20,220,775	8.8
12099 : ESSER II - Indirects	2,827,051	2,827,051	0	0	0	2,827,051	0.0
	<b>25,000,000</b>	<b>25,030,000</b>	<b>540,229</b>	<b>1,705,604</b>	<b>246,570</b>	<b>23,047,826</b>	<b>7.8</b>
<b>13: Fed Stimulus - Fiscal Stab</b>							
13000 : ESSER III	26,607,539	25,732,985	655,531	2,572,513	2,781,029	21,253,997	20.1
13099 : ESSER III - Indirects	3,392,461	3,392,461	17,429	63,589	94,020	3,234,852	4.6
13302 : ARP Elem & Sec Homeless Child 21-22	0	90,034	5,496	7,868	42,501	(50,369)	100.0
13312 : Beginning Educator Support Team Esa Grant	0	17,531	0	0	0	0	100.0
13352 : Two-Year Tribal, Heritage & Dual Language Program	0	96,293	2,500	2,500	0	(2,500)	100.0



**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Expenditures by Program w/ Encumbrances**  
**General Fund As Of: February 28, 2022**

Program	Adopted Budget	Revised Budget	Current Month	Current Year Year to Date	Encumbrance	Unspent/Unencumbered	Percent Expended
<b>14: Fed Stimulus - IDEA</b>	<b>30,000,000</b>	<b>29,329,304</b>	<b>680,956</b>	<b>2,646,470</b>	<b>2,917,550</b>	<b>24,435,980</b>	<b>18.5</b>
14000 : ESSER III Supplemental	0	826,300	79,538	714,905	2,266	(717,171)	100.0
<b>19: Fed Stimulus - Other</b>	<b>0</b>	<b>826,300</b>	<b>79,538</b>	<b>714,905</b>	<b>2,266</b>	<b>(717,171)</b>	<b>100.0</b>
19119 : DOH Learn To Return	0	0	2,250	3,194	0	(3,194)	100.0
<b>21: Special Education, State</b>	<b>0</b>	<b>0</b>	<b>2,250</b>	<b>3,194</b>	<b>0</b>	<b>(3,194)</b>	<b>100.0</b>
21000 : Special Education - State	20,063,178	20,063,178	1,635,479	9,775,407	9,288,296	999,474	95.0
21011 : Special Education Enrichment	4,292,198	4,143,198	416,983	2,369,918	1,962,209	(39,929)	100.9
21021 : Spec Ed Enrichment-Director A	0	0	1,829	35,665	6,645	(42,310)	100.0
21031 : Spec Ed Enrichment-Director B	0	0	2,370	31,414	20,470	(51,884)	100.0
21510 : SPED - Preschool	3,646,637	3,646,637	288,220	1,684,123	1,385,911	576,603	84.2
21560 : SPED - State Safety Net	0	0	285,948	1,223,478	1,416,522	(2,640,000)	100.0
21600 : Special Ed State - Elem. Ed.	13,904,187	12,830,965	1,181,035	6,837,249	5,720,082	1,346,856	90.3
21660 : SPED State Safety Net Elem Ed	144,205	144,205	18,218	81,837	91,676	(29,307)	120.3
21700 : Special Ed State - Sec. Ed.	10,862,797	9,568,843	871,999	5,226,832	4,249,885	1,386,081	87.2
21720 : SPED - District Settlement	8,000	8,000	0	0	0	8,000	0.0
21760 : SPED State Safety Net Sec. Ed	688,480	688,480	39,509	227,189	170,570	290,722	57.8
21800 : Special Ed State - CBT	1,190,183	1,037,494	68,370	492,304	379,648	318,231	73.3
21860 : SPED Safety Net Comm Based Tra	0	0	7,878	16,322	34,593	(50,915)	100.0
<b>24: Special Education, Other</b>	<b>54,799,865</b>	<b>54,799,865</b>	<b>4,817,838</b>	<b>28,001,738</b>	<b>24,726,507</b>	<b>2,071,620</b>	<b>96.2</b>
23000 : IDEA American Rescue Plan Funds	0	397,000	2,538	9,047	0	(9,047)	100.0
<b>24: Special Education, Federal</b>	<b>0</b>	<b>397,000</b>	<b>2,538</b>	<b>9,047</b>	<b>0</b>	<b>(9,047)</b>	<b>100.0</b>
24511 : SPED Ideab Preschool 20-21	0	0	0	0	0	(0)	100.0
24512 : SPED Ideab Preschool 21-22	215,636	215,636	14,335	82,511	71,112	62,013	71.2
24561 : SPED Safety Net 20-21	8,579	8,579	0	0	0	8,579	0.0
24661 : SPED Safety Net - Elem. Ed.	0	0	0	1	0	(1)	100.0
24662 : SPED Safety Net - Elem. Ed.	235,794	235,794	23,796	99,390	113,776	22,628	90.4
24700 : SPED Ideab Flow Thru - Sec Ed	0	0	2,097	2,097	0	(2,097)	100.0
24701 : SPED Ideab Flow Thru - Sec Ed	0	0	0	2,659	0	(2,659)	100.0
24702 : SPED Ideab Flow Thru - Sec Ed	6,331,103	6,331,103	513,857	3,047,601	2,602,769	680,733	89.2
24761 : SPED Safety Net - Secondary Ed	0	0	7,722	30,154	32,451	(62,605)	100.0
24762 : SPED Safety Net - Secondary Ed	299,043	299,043	19,071	117,929	79,326	101,788	66.0
24862 : SPED Safety Net - CBT	288,514	288,514	21,034	119,893	77,714	90,908	68.5
<b>31: Career &amp; Tech Ed, State</b>	<b>7,378,669</b>	<b>7,378,669</b>	<b>601,911</b>	<b>3,502,234</b>	<b>2,977,147</b>	<b>899,288</b>	<b>87.8</b>
31000 : CTE Technical Support	111,282	111,282	9,174	56,171	48,633	6,478	94.2
31011 : CTE Support - Enrichment	38,095	38,095	15,215	15,245	17,034	5,816	84.7
31200 : CTE J ROTC	557,068	487,152	48,751	259,252	208,898	88,918	84.0
31510 : CTE Administration	2,307,901	3,002,058	191,667	1,093,771	941,817	272,313	88.2
31600 : CTE Agriculture & Science	486,388	646,470	48,003	321,279	243,564	(78,455)	116.1
31605 : CTE Lincoln Tree Farm Harvest	0	25,500	3,960	9,997	12,335	(22,332)	100.0
31610 : CTE Business Education	1,291,512	1,293,125	116,371	680,713	582,137	28,662	97.8
31620 : CTE Marketing Education	268,014	249,764	27,379	128,557	77,732	61,725	77.0
31630 : CTE Diversified Occupations	701,232	736,226	73,846	422,255	357,950	(78,973)	111.3
31640 : CTE Trade & Industry	1,889,952	2,069,574	152,034	1,128,484	837,139	(75,671)	104.0

**TACOMA SCHOOL DISTRICT NO. 10**  
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Program	Adopted Budget	Revised Budget	Current Month	Current Year Year to Date	Encumbrance	Unspent/Unencumbered	Percent Expended
31650 : CTE Family & Consumer Science	1,416,522	1,494,219	122,673	734,719	590,844	90,959	93.6
31660 : CTE Next Move	241,358	242,658	22,482	132,026	97,454	11,878	95.1
31670 : CTE Technology	673,693	791,693	72,353	563,414	371,857	(261,578)	138.8
31680 : CTE Health Occupations	829,067	882,658	72,982	470,641	614,136	(255,710)	130.8
31710 : CTE Career Guidance	416,095	416,095	28,663	150,105	145,242	120,748	71.0
31880 : CTE Partner School	1,870,364	2,320,273	181,306	1,164,157	945,967	(239,761)	112.8
31901 : CTE Running Start	128,339	128,339	994	5,995	121,505	839	99.3
31902 : CTE Open Doors	130,156	130,156	0	0	120,000	10,156	92.2
	<b>13,357,038</b>	<b>15,065,340</b>	<b>1,187,854</b>	<b>7,336,782</b>	<b>6,334,243</b>	<b>(313,987)</b>	<b>102.4</b>
<b>34: Middle School CTE</b>							
34500 : CTE Middle School	3,322,368	3,561,001	284,432	1,638,716	1,348,984	334,667	89.9
	<b>3,322,368</b>	<b>3,561,001</b>	<b>284,432</b>	<b>1,638,716</b>	<b>1,348,984</b>	<b>334,667</b>	<b>89.9</b>
<b>38: Career &amp; Tech Ed, Federal</b>							
38501 : CTE Perkins Grant 20-21	0	0	15,744	93,224	(2,393)	(90,831)	100.0
38502 : CTE Perkins Grant 21-22	244,677	244,677	2,355	230,412	364	13,901	94.3
38532 : Non-Traditional Fields Competitive Grant	0	3,371	0	0	0	0	100.0
	<b>244,677</b>	<b>248,048</b>	<b>18,099</b>	<b>323,636</b>	<b>(2,029)</b>	<b>(76,930)</b>	<b>131.4</b>
<b>51: Disadvantaged, Federal</b>							
51201 : OSSJ Targeted/Comprehensive 20-21	0	0	0	(76)	0	76	100.0
51201 : OSSJ Targeted/Comprehensive 21-22	0	409,242	86,291	202,939	91,626	(294,565)	100.0
51202: OSSJ Targeted/Comprehensive 22	409,242	0	0	0	0	409,242	0.0
51501 : T1-A Disadvantaged 20-21	0	0	4,400	240,742	(210)	(240,532)	100.0
51502 : T1-A Disadvantaged 21-22	10,799,674	10,799,674	839,382	4,769,910	4,359,642	1,670,123	84.5
51509 : T1-A Disadvantaged 18-19	0	0	109	228	0	(228)	100.0
51520 : Esea Distinguished Sch. Award	0	8,769	0	0	0	0	100.0
51532 : T10-C Homeless Ed 21-22	47,183	47,183	4,022	24,281	21,461	1,441	96.9
51602 : T1-D Neglect & Delinqnt 21-22	97,526	97,526	7,647	45,869	41,202	10,455	89.3
	<b>11,353,625</b>	<b>11,362,394</b>	<b>941,852</b>	<b>5,283,892</b>	<b>4,513,721</b>	<b>1,556,013</b>	<b>86.3</b>
<b>52: School Improvement, Federa</b>							
52421 : Title IV - Part A 20-21	0	0	0	712	0	(712)	100.0
52422 : Title IV - Part A 21-22	661,998	689,873	49,515	292,626	254,109	115,263	82.6
52471 : T2-A Teacher Quality 20-21	0	0	0	597	0	(597)	100.0
52472 : T2-A Teacher Quality 21-22	1,150,226	1,151,771	95,200	558,510	483,925	107,790	90.6
52477 : T2-A Teacher Quality 16-17	0	0	0	0	340	(340)	100.0
52478 : T2-A Teacher Quality 17-18	0	0	337	2,409	580	(2,989)	100.0
52479 : T2-A Teacher Quality 18-19	0	0	0	0	650	(650)	100.0
	<b>1,812,224</b>	<b>1,841,644</b>	<b>145,052</b>	<b>854,853</b>	<b>739,604</b>	<b>217,766</b>	<b>88.0</b>
<b>55: Learning Assistance Prog.</b>							
55500 : Learning Assistance Program	10,449,668	11,523,721	892,465	5,426,152	4,425,343	598,173	94.3
55501 : Learning Assistance Co-Teach	0	4,906	0	14,110	27,469	(41,579)	100.0
55520 : LAP High Poverty	5,189,789	5,189,789	378,864	1,972,481	1,743,817	1,473,491	71.6
55521 : LAP High Poverty Co-Teach	0	0	0	(430)	0	430	100.0
	<b>15,639,457</b>	<b>16,713,510</b>	<b>1,276,235</b>	<b>7,412,313</b>	<b>6,196,629</b>	<b>2,030,515</b>	<b>87.0</b>
<b>56: State Institutions, Ctrs &amp;</b>							
56007 : Remann Hall - Enrichment	166,759	166,759	13,891	84,046	64,396	18,317	89.0
56510 : Remann Hall	255,558	255,558	16,677	106,215	89,521	59,822	76.6
	<b>422,317</b>	<b>422,317</b>	<b>30,568</b>	<b>190,262</b>	<b>153,917</b>	<b>78,138</b>	<b>81.5</b>
<b>57: NegleCTed &amp; Delinquent</b>							
57511 : T1-D Neglect/Delinquent 20-21	0	0	0	0	0	(0)	100.0

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57512 : T1-D Neglect/Delinquent 21-22	154,022	154,022	12,881	77,258	68,563	8,200	94.7
<b>58: Special &amp; Pilot Programs</b>	<b>154,022</b>	<b>154,022</b>	<b>12,881</b>	<b>77,258</b>	<b>68,563</b>	<b>8,200</b>	<b>94.7</b>
58020 : Collection Of Evidence	0	27,160	0	0	0	0	100.0
58079 : Certification Bonus	2,596,742	2,596,742	0	0	0	2,596,742	0.0
58161 : Homeless Student Stability 21	0	0	0	480	0	(480)	100.0
58162 : Homeless Student Stability 22	65,830	65,830	6,581	33,934	36,025	(4,128)	106.3
58262 : WAKids 101 & Inter-Rater Reliability Teacher Comp.	0	10,320	11,105	11,105	0	(11,105)	100.0
58282 : High Demand Career & Tech Ed.	0	14,019	0	0	0	0	100.0
58310 : Beg Ed Support Team 19-20	0	0	0	11,335	0	(11,335)	100.0
58311 : Beg Ed Support Team 20-21	0	0	0	9,471	0	(9,471)	100.0
58312 : Beg Ed Support Team 21-22	186,916	186,916	14,165	132,769	114,116	(59,970)	132.1
58330 : Aerospace & Adv. Manufacturing	0	0	0	0	5,486	(5,486)	100.0
58412 : Consolidated Equity & Sustainability Dual Credit	0	70,094	18,435	19,681	14,191	(33,872)	100.0
58422 : High School Asb & Athletic Fee Grant Program	0	28,038	0	0	0	0	100.0
58592 : Maritime Program - Core Plus	0	39,722	685	685	0	(685)	100.0
58652 : Admin Intern Program 21-22	0	23,540	216	627	0	(627)	100.0
58662 : Recruiting Wash Teachers 21-22	0	20,000	0	1,415	0	(1,415)	100.0
58672 : Wa 1St Robotics Competition 22	0	9,814	4,000	4,000	0	(4,000)	100.0
58692 : First Washington Grant-First Tech Challenge	0	12,477	450	450	0	(450)	100.0
58731 : OSSSI District Grant 21	0	0	0	2,437	0	(2,437)	100.0
58732 : OSSSI District Grant 22	254,605	291,153	18,789	91,381	58,935	104,289	59.0
58752 : OSSSI Targeted/Comprehensive 22	191,587	191,587	9,213	15,788	43,812	131,987	31.1
58772 : TPEP Teacher Training 21-22	93,458	93,458	0	0	0	93,458	0.0
58900 : Para Educator Cert. Program	0	34,040	0	0	0	0	100.0
<b>61: Head Start, Federal</b>	<b>3,389,138</b>	<b>3,714,910</b>	<b>83,638</b>	<b>335,557</b>	<b>272,565</b>	<b>2,781,016</b>	<b>17.9</b>
61510 : Head Start Regular 19-20	0	0	208	501	0	(501)	100.0
61511 : Head Start Regular 20-21	0	0	491	186,350	(1)	(186,349)	100.0
61512 : Head Start Regular 21-22	5,806,722	5,806,722	473,758	2,829,287	2,140,735	836,700	85.6
61521 : Head Start Training 20-21	0	0	0	4,900	0	(4,900)	100.0
61522 : Head Start Training 21-22	66,130	66,130	772	19,828	0	46,302	30.0
61530 : Head Start Covid 19	0	60,000	0	0	0	0	100.0
61531 : Head Start Covid 19 C5 & C6	100,000	532,972	0	5,470	10,050	84,480	15.5
61549 : Head Start Extension - Regular	0	0	0	619	0	(619)	100.0
<b>64: Limited English Proficiency</b>	<b>5,972,852</b>	<b>6,465,824</b>	<b>475,229</b>	<b>3,046,953</b>	<b>2,150,785</b>	<b>775,114</b>	<b>87.0</b>
64501 : Limited English 20-21	0	0	0	(144)	0	144	100.0
64502 : Limited English 21-22	438,775	438,775	85,333	232,603	137,385	68,786	84.3
<b>65: Transitional Bilingual, St</b>	<b>438,775</b>	<b>438,775</b>	<b>85,333</b>	<b>232,460</b>	<b>137,385</b>	<b>68,930</b>	<b>84.3</b>
01065: BE Trans Bilingual Enrichment	34,939	0	0	0	0	34,939	0.0
65000 : Transitional Bilingual	4,707,616	4,707,616	380,222	2,192,148	1,826,545	688,923	85.4
<b>68: Indian Education, Federal</b>	<b>4,742,555</b>	<b>4,707,616</b>	<b>380,222</b>	<b>2,192,148</b>	<b>1,826,545</b>	<b>723,862</b>	<b>84.7</b>
68011 : Indian Education Enrichment	164,596	164,596	13,760	71,660	71,956	20,979	87.3
68501 : Indian Education 20-21	0	0	0	782	0	(782)	100.0
68502 : Indian Education 21-22	202,173	190,471	16,946	101,369	85,556	15,248	92.5
	<b>366,769</b>	<b>355,067</b>	<b>30,707</b>	<b>173,812</b>	<b>157,513</b>	<b>35,444</b>	<b>90.3</b>

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<b>69: Other Compensatory Program</b>							
69200 : District Conferences	0	14,535	0	0	0	0	100.0
	0	14,535	0	0	0	0	100.0
<b>73: Summer School</b>							
73010 : Summer School - Buildings	0	(179)	0	0	0	0	100.0
73880 : Summer School - Partner School	0	0	484	741	0	(741)	100.0
	0	(179)	484	741	0	(741)	100.0
<b>74: Highly Capable, State</b>							
74000 : Highly Capable	756,227	756,227	40,740	133,647	208,121	414,459	45.2
	756,227	756,227	40,740	133,647	208,121	414,459	45.2
<b>79: Other Instructional Pgms</b>							
79000 : Other Instructional Programs	16,580,554	9,885,330	0	0	0	16,580,554	0.0
79039 : Dream Factory Learning Center	0	3,883	39	196	0	(196)	100.0
79128 : Whole Kids Foundation	0	162	0	0	0	0	100.0
79181 : Wallace Foundation 20-21	0	0	0	12,882	0	(12,882)	100.0
79182 : Wallace Foundation 21-22	645,992	645,992	11,143	83,588	63,506	498,898	22.8
79201 : JROTC - Army 20-21	0	0	0	(239)	0	239	100.0
79202 : JROTC - Army 21-22	228,569	228,569	20,566	121,295	101,967	5,307	97.7
79240 : Kaiser Wellbeing	0	7,011	0	0	0	0	100.0
79259 : Rockefeller Philanthropy Advis	0	2,112	2,197	2,197	0	(2,197)	100.0
79261 : JROTC - Navy 20-21	0	0	0	5,514	0	(5,514)	100.0
79262 : JROTC - Navy 21-22	84,619	84,619	6,911	29,554	35,292	19,774	76.6
79270 : JROTC - Navy Start Up	0	6,980	46	734	0	(734)	100.0
79292 : JROTC - Navy Orientation 21-22	0	1,818	0	3,993	0	(3,993)	100.0
79345 : Gates Ap/Itb Support	0	6,202	0	0	0	0	100.0
79359 : J jobs For America'S Graduates	0	8,134	0	0	0	0	100.0
79360 : Ctr For Strength Teaching Prof	0	30,023	0	9,171	0	(9,171)	100.0
79379 : Stuart Foundation Grant 18-19	0	0	0	0	0	(46,760)	100.0
79382 : ECEAP USDA Meals/Snacks 21-22	22,338	22,338	0	0	46,760	22,338	0.0
79391 : City Of Tacoma - CBT 2022	0	0	10,680	47,749	31,818	(79,557)	100.0
79399 : City Of Tacoma - CBT (Prior Cleanups)	0	151,554	0	0	0	0	100.0
79401 : City Of Tacoma - Restorative Justice 2022	0	105,209	0	4,256	0	(75,516)	100.0
79409 : City Of Tacoma - Restorative Justice (Prior Cleanups)	0	137,680	0	0	0	(121,613)	100.0
79411 : City Of Tacoma - Ssgrin 2022	0	277,244	4,769	69,738	51,875	2	100.0
79419 : City Of Tacoma - Ssgrin (Prior Cleanups)	0	32,893	0	(2)	0	0	100.0
79420 : Old Town Music Society Fund K8	0	15,468	0	0	0	0	100.0
79447 : WA STEM-NGA Wbl Lab	0	2,932	0	0	0	0	100.0
79502 : JROTC - Air Force 21-22	91,666	91,666	8,072	51,832	39,474	359	99.6
79532 : JROTC - Marines 21-22	108,015	108,015	12,008	59,124	48,045	846	99.2
79560 : Old Town Music Society Fund Hs	0	7,732	0	0	0	0	100.0
79580 : Curriculum Fundraising	0	508,227	1,227	28,036	280	(28,316)	100.0
79585 : International Exchange Program	121,474	121,474	10,007	61,316	54,741	5,417	95.5
79591 : Read To Me Enrichment	42,247	42,247	0	0	0	42,247	0.0
79679 : College Spark Washington Yr 2	0	19,126	0	0	0	0	100.0
79693 : Lincoln Ctr Gates Grant	0	11,720	0	0	0	0	100.0
79733 : Lincoln Ctr Extended Day Supp.	0	6,308	0	0	0	0	100.0
79754 : Greater Tacoma Community Fdn	0	12,987	0	932	0	(932)	100.0
79755 : Foundation For Tacoma Students	0	38,872	0	5,448	0	(5,448)	100.0
79850 : Arts Collaboration	31,425	31,425	0	680	0	30,745	2.2

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79900 : Misc Targeted Grants	149,958	169,967	0	3,252	0	146,706	2.2
79959 : Art For The Sake Of Art 18-19	0	101	0	0	0	0	100.0
79978 : The Hartford Commitment	0	10,000	0	0	0	0	100.0
	<b>18,106,857</b>	<b>13,185,574</b>	<b>87,666</b>	<b>601,246</b>	<b>545,019</b>	<b>16,960,592</b>	<b>6.3</b>
<b>88: Child Care</b>							
88010 : Tuition Based Preschool	569,338	569,338	46,913	257,046	224,952	87,340	84.7
88011 : Preschool - Enrichment	0	0	3,400	3,400	12,563	(15,963)	100.0
88040 : Head Start Contributions	0	99	0	0	0	0	100.0
88101 : Early Childhood Ed 20-21	0	0	0	4,626	10,000	(14,626)	100.0
88102 : Early Childhood Ed 21-22	1,668,000	1,833,331	144,133	799,499	621,771	246,730	85.2
88211 : Transportation Preschool	30,000	30,000	0	0	0	30,000	0.0
88310 : SPED Community Preschool	2,484,599	2,484,599	198,072	1,188,688	978,371	317,540	87.2
	<b>4,751,937</b>	<b>4,917,367</b>	<b>392,518</b>	<b>2,253,258</b>	<b>1,847,658</b>	<b>651,021</b>	<b>86.3</b>
<b>89: Community Services</b>							
89010 : Facility Use	177,250	177,250	7,715	42,230	0	135,020	23.8
89020 : Facility Use - Fields	7,350	7,350	3,221	13,171	0	(5,821)	179.2
89030 : Facility Use - Swim Pools	7,100	7,100	3,307	8,811	0	(1,711)	124.1
89040 : Facility Use - Stadiums	31,000	31,000	2,865	9,666	0	21,334	31.2
89050 : Facility Use - Theaters	157,000	157,000	7,961	57,393	0	99,607	36.6
89060 : Facility Use - Other	42,000	42,000	3,308	30,220	0	11,780	72.0
89150 : Summer Nutrition Svcs	0	117,000	0	0	0	117,000	0.0
89160 : Community Partnerships	574,458	574,958	42,071	193,874	206,400	174,184	69.7
	<b>1,113,158</b>	<b>1,113,658</b>	<b>70,448</b>	<b>355,365</b>	<b>206,400</b>	<b>551,393</b>	<b>50.5</b>
<b>97: District-Wide Support</b>							
97000 : District-Wide Support	36,436,999	36,672,840	3,747,078	17,482,896	10,674,668	8,279,434	77.3
97011 : District-Wide Support Enrichment	27,940,170	28,399,834	1,697,757	12,443,655	10,145,081	5,351,434	80.8
97090 : DWS Tech General Admin	3,000,000	2,850,000	52,679	2,518,145	588,080	(106,225)	103.5
97093 : DWS Tech Util/Net	166,519	286,519	20,891	92,377	294,306	(220,165)	232.2
97580 : DWS Security	1,341,470	1,577,942	168,327	659,137	494,132	188,201	86.0
97880 : DWS Partner School	0	0	0	50	0	(50)	100.0
	<b>68,885,158</b>	<b>69,787,135</b>	<b>5,686,731</b>	<b>33,196,261</b>	<b>22,196,267</b>	<b>13,492,630</b>	<b>80.4</b>
<b>98: Nutrition Svcs</b>							
98000 : Nutrition Services	14,155,188	14,155,188	1,025,218	8,380,726	3,456,865	2,317,597	83.6
98011 : Nutrition Services Enrichment	0	207,238	15	6,185	105,633	(111,818)	100.0
98030 : Nutrition Svcs - Summer	13	13	18	(1,422)	0	1,435	0.0
98209 : Breakfast After The Bell Start	0	0	0	0	17,920	(17,920)	100.0
98301 : Nutrition Services - Mtg	0	109,031	102,154	102,154	0	(102,154)	100.0
98401 : Nutrition Serv - Meals For Kids	0	97,408	0	95,353	49,559	(144,912)	100.0
98412 : Safe School Meals Grant	0	80,712	0	0	0	0	100.0
	<b>14,155,201</b>	<b>14,649,590</b>	<b>1,127,405</b>	<b>8,582,996</b>	<b>3,629,978</b>	<b>1,942,228</b>	<b>86.3</b>
<b>99: Pupil Transportation</b>							
99000 : Pupil Transportation	15,093,541	15,093,671	1,410,636	7,694,456	3,724,387	3,674,699	75.7
99011 : Pupil Transportation Enrichmen	390,184	394,609	45,948	135,614	52,665	201,904	48.3
99110 : Transportation - Ex Curr	330,000	330,000	0	0	0	330,000	0.0
99120 : Transportation - Field Trips	(946,643)	(946,643)	(60,900)	(353,907)	0	(592,736)	37.4
	<b>14,867,082</b>	<b>14,871,637</b>	<b>1,395,664</b>	<b>7,476,163</b>	<b>3,777,052</b>	<b>3,613,867</b>	<b>75.7</b>
<b>District Total</b>	<b>587,183,999</b>	<b>587,562,745</b>	<b>42,265,280</b>	<b>247,642,712</b>	<b>225,348,812</b>	<b>114,192,475</b>	<b>80.6</b>

## **ASSOCIATED STUDENT BODY FUND**

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

**TACOMA SCHOOL DISTRICT NO. 10**  
**Income Statement and Changes in Fund Balance**  
**Associated Student Body Fund As Of: February 28, 2022**

Resources Available	Current Year Adopted Budget	Current Year Year to Date Actual	Under Budget (Over)	% Current Year Budget	% Prior Year Budget
<b>Restricted Fund Balance</b>					
819: Restricted to Fund Purposes	0	1,930,351	1,930,351	100.0	104.7
<b>Total Restricted Fund Balance</b>	<b>0</b>	<b>1,930,351</b>	<b>1,930,351</b>	<b>100.0</b>	<b>104.7</b>
<b>Nonspendable and Assigned Fund Balance</b>					
Total Nonspendable and Assigned Fund Balance	0	0	0	100.0	100.0
<b>Total Beginning Fund Balance</b>	<b>0</b>	<b>1,930,351</b>	<b>1,930,351</b>	<b>100.0</b>	<b>104.7</b>
<b>Revenue</b>					
1 - General Student Body	0	216,030	216,030	100.0	2.8
2 - Athletics	0	188,009	188,009	100.0	2.5
3 - Classes	0	30,464	30,464	100.0	1.1
4 - Clubs	0	96,646	96,646	100.0	1.4
6 - Private Money	0	15,397	15,397	100.0	117.1
<b>Total Revenue</b>	<b>0</b>	<b>546,545</b>	<b>546,545</b>	<b>100.0</b>	<b>3.3</b>
<b>Total Resources Available</b>	<b>0</b>	<b>2,476,896</b>	<b>2,476,896</b>	<b>100.0</b>	<b>38.8</b>
<b>Use of Resources</b>					
1 - General Student Body	0	157,940	(157,940)	100.0	9.8
2 - Athletics	0	217,403	(217,403)	100.0	4.9
3 - Classes	0	28,918	(28,918)	100.0	1.3
4 - Clubs	0	88,733	(88,733)	100.0	1.0
6 - Private Money	0	2,200	(2,200)	100.0	18.4
<b>Total Expenditures</b>	<b>0</b>	<b>495,194</b>	<b>(495,194)</b>	<b>100.0</b>	<b>3.9</b>
<b>Total Use of Resources</b>	<b>0</b>	<b>495,194</b>	<b>(495,194)</b>	<b>100.0</b>	<b>3.9</b>
<b>Ending Fund Balance</b>	<b>0</b>	<b>1,981,702</b>	<b>2,972,090</b>	<b>100.0</b>	<b>98.4</b>

**TACOMA SCHOOL DISTRICT NO. 10**  
**ASB Statement Of Revenue and Expenditure by BRC**  
**Associated Student Body Fund: February 28, 2022**

<b>BRC</b>	<b>Beginning Balance</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Adopted Budget Expenditures</b>	<b>Fund Balance w/o Imprest Funds</b>	<b>Imprest Funds</b>	<b>Fund Balance</b>
101 : Arlington	3,365	2	0	0	3,367	0	3,367
103 : Birney	9,095	4	0	0	9,099	0	9,099
104 : Blix	1,270	228	0	0	1,498	0	1,498
105 : Boze	11,436	3,270	1,355	867	13,351	0	13,351
107 : Browns Pt	15,234	7	0	0	15,241	0	15,241
109 : Bryant	13,053	580	0	0	13,633	0	13,633
110 : Crescent Hts	1,094	614	262	0	1,445	0	1,445
113 : Delong	9,892	483	0	(320)	10,375	0	10,375
115 : Downing	8,034	4	0	0	8,038	0	8,038
117 : Edison	4,853	441	0	0	5,294	0	5,294
119 : Fawcett	8,880	4,177	3,403	1,391	9,654	0	9,654
121 : Fern Hill	299	0	0	0	299	0	299
123 : Franklin	3,620	2	0	0	3,622	0	3,622
125 : Geiger	8,992	783	8,625	0	1,150	0	1,150
133 : Jefferson	3,162	23	0	0	3,185	0	3,185
135 : Larchmont	3,691	2	0	0	3,693	0	3,693
137 : Lister	5,818	173	341	80	5,650	0	5,650
139 : Lowell	5,003	554	0	0	5,557	0	5,557
143 : Lyon	4,801	488	0	0	5,289	0	5,289
147 : Manitou Pk	7,736	700	0	0	8,436	0	8,436
149 : Mann	628	51	0	0	679	0	679
151 : McCarver	3,582	2	0	0	3,584	0	3,584
157 : NE Tacoma	6,413	3	0	0	6,416	0	6,416
163 : Pt Defiance	1,999	393	337	0	2,055	0	2,055
165 : Reed	5,453	3	385	0	5,071	0	5,071
169 : Roosevelt	5,448	280	0	0	5,728	0	5,728
175 : Sheridan	1,727	1	0	0	1,728	0	1,728
177 : Sherman	6,233	6,738	4,096	3,560	8,875	0	8,875
179 : Stanley	1,242	1	0	0	1,243	0	1,243
181 : Skyline	7,042	459	0	0	7,501	0	7,501
183 : Wainwright	19,218	1,228	1,636	0	18,810	0	18,810
185 : Washington	4,384	6,457	5,896	0	4,945	0	4,945
187 : Whitman	4,930	431	0	0	5,361	0	5,361
189 : Whittier	2,101	1	0	0	2,102	0	2,102
200 : Gladrone	37,403	4,275	2,293	255	39,386	0	39,386
202 : Baker	127,383	30,797	37,927	17,867	120,254	0	120,254
206 : Gray	58,811	7,223	5,378	1,386	60,655	0	60,655
208 : Hunt	17,213	9,965	6,760	40	20,419	0	20,419
210 : Jason Lee	0	0	0	0	0	0	0
211 : Hilltop Heritage	29,125	1,316	265	0	30,176	0	30,176
212 : Mason	40,063	5,588	5,321	0	40,331	0	40,331
216 : Meeker	73,281	14,940	13,555	7,629	74,666	0	74,666



**TACOMA SCHOOL DISTRICT NO. 10**  
**ASB Statement Of Revenue and Expenditure by BRC**  
**Associated Student Body Fund: February 28, 2022**

<b>BRC</b>	<b>Beginning Balance</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Adopted Budget Expenditures</b>	<b>Fund Balance w/o Imprest Funds</b>	<b>Imprest Funds</b>	<b>Fund Balance</b>
218 : Stewart	54,480	17,842	14,684	11,507	57,638	0	57,638
220 : Truman	112,141	7,089	5,731	(454)	113,499	0	113,499
221 : First Creek	31,115	12,023	639	66	42,499	0	42,499
224 : Foss	92,828	25,824	11,733	968	106,919	0	106,919
226 : Lincoln	204,451	50,694	50,130	7,027	205,015	0	205,015
228 : Mt Tahoma	168,299	66,445	81,707	22,978	153,037	0	153,037
230 : Stadium	210,869	128,290	67,115	29,458	272,044	0	272,044
232 : Wilson	0	0	(238)	22,228	238	0	238
233 : Dr. D Silas	331,458	71,045	64,646	6,378	337,857	0	337,857
234 : Oakland	3,686	41	78	19	3,649	0	3,649
235 : Idea School	4,045	3,501	2,567	2,215	4,979	0	4,979
237 : SOTA	36,835	5,220	4,200	226	37,855	0	37,855
239 : Science & Math Institute	44,365	7,565	11,413	9,566	40,517	0	40,517
246 : Remann Hall	2,680	361	0	0	3,041	0	3,041
607 : Career & Technical Education	29,823	14	0	0	29,837	0	29,837
617 : ASB Athletics & Activities	0	47,900	82,957	62,514	(35,056)	0	(35,056)
734 : Young Ambassadors	19,115	9	0	0	19,124	0	19,124
<b>District Total</b>	<b>1,929,197</b>	<b>546,545</b>	<b>495,194</b>	<b>207,452</b>	<b>1,980,548</b>	<b>1,943,600</b>	<b>1,980,548</b>

## **DEBT SERVICE FUND**

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

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

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

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

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

Following is a summary of the bonds payable for 2021-22:

Second Quarter Financial Report 2021-22  
August 11, 2022  
Section V - Page 2

Debt Service Fund - Schedule of Long-Term Debt For the Quarter Ended February 28, 2022						
<b>Bonds and Contracts Payable</b>	<b>Beginning Balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Balance</b>	<b>Amount Due In One Year</b>	
2012 Refunding of '03,05,05A UTGO's	\$ 41,850,000	\$ -	\$ 6,850,000	\$ 35,000,000	\$ 10,795,000	
2014 UTGO	6,240,000	-	-	6,240,000	-	
2015 Refunding of 2005 UTGO	74,440,000	-	4,635,000	69,805,000	3,820,000	
2020 UTGO	366,010,000	-	5,515,000	360,495,000	5,540,000	
2020-B UTGO	249,280,000	-	-	249,280,000	-	
2020-C UTGO	235,000,000	-	16,460,000	218,540,000	22,250,000	
<b>Total Bonds Payable</b>	<b>\$ 972,820,000</b>	<b>\$ -</b>	<b>\$ 33,460,000</b>	<b>\$ 939,360,000</b>	<b>\$ 42,405,000</b>	

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

**TACOMA SCHOOL DISTRICT NO. 10**  
**Income Statement and Changes in Fund Balance**  
**Debt Service Fund As Of: February 28, 2022**

	Current Year Adopted Budget	Current Year Year to Date Actual	Under Budget (Over)	% Current Year Budget	% Prior Year Budget
<b>Resources Available</b>					
<b>Restricted FB</b>					
830: Restricted for Debt Service	0	25,941,599	25,941,599	100.0	133.9
<b>Total Restricted FB</b>	<b>0</b>	<b>25,941,599</b>	<b>25,941,599</b>	<b>100.0</b>	<b>133.9</b>
<b>Total Beginning Fund Balance</b>	<b>0</b>	<b>25,941,599</b>	<b>25,941,599</b>	<b>100.0</b>	<b>133.9</b>
<b>Revenue</b>					
1 - Local Taxes	0	27,420,612	27,420,612	100.0	46.0
2 - Local Non-Tax	0	7,439	7,439	100.0	6.6
<b>Total Revenue</b>	<b>0</b>	<b>27,428,051</b>	<b>27,428,051</b>	<b>100.0</b>	<b>45.9</b>
<b>Total Resources Available</b>	<b>0</b>	<b>53,369,650</b>	<b>53,369,650</b>	<b>100.0</b>	<b>58.8</b>
<b>Uses of Resources</b>					
<b>Expenditures</b>					
7340 : Other Professional Purchased Services	0	2,479	(2,479)	100.0	0.0
7831 : Redemption Of Principal	0	33,460,000	(33,460,000)	100.0	0.0
7832 : Interest On Long-Term Debt	0	13,880,821	(13,880,821)	100.0	0.0
<b>Total Expenditures</b>	<b>0</b>	<b>47,343,300</b>	<b>(47,343,300)</b>	<b>100.0</b>	<b>50.7</b>
<b>Total Use of Resources</b>	<b>0</b>	<b>47,343,300</b>	<b>(47,343,300)</b>	<b>100.0</b>	<b>50.7</b>
<b>Ending Fund Balance</b>	<b>0</b>	<b>6,026,350</b>	<b>6,026,350</b>	<b>100.0</b>	<b>110.0</b>

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Revenue by State and District Account**  
**DFG/LTDG Fund February 28, 2022**

<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>
<b><u>District Account</u></b>								
<b>1 - Local Taxes</b>								
11000: Local Property Tax	60,000,000	27,622,460	(32,377,540)	46.0	0	27,420,612	27,420,612	100.0
<b>1 - Local Taxes</b>	<b>60,000,000</b>	<b>27,622,460</b>	<b>(32,377,540)</b>	<b>46.0</b>	<b>0</b>	<b>27,420,612</b>	<b>27,420,612</b>	<b>100.0</b>
<b>2 - Local Non-Tax</b>								
23000: Investment Earnings	176,400	11,646	(164,754)	6.6	0	7,439	7,439	100.0
<b>2 - Local Non-Tax</b>	<b>176,400</b>	<b>11,646</b>	<b>(164,754)</b>	<b>6.6</b>	<b>0</b>	<b>7,439</b>	<b>7,439</b>	<b>100.0</b>
<b>9 - Other Financing Sources</b>								
91000: Sale of Bonds	0	8,939	8,939	100.0	0	0	0	100.0
96000: Sale of Refunding Bonds	0	5,750	5,750	100.0	0	0	0	100.0
<b>9 - Other Financing Sources</b>	<b>0</b>	<b>14,689</b>	<b>14,689</b>	<b>100.0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100.0</b>
<b>District Total</b>	<b>60,176,400</b>	<b>27,648,795</b>	<b>(32,527,605)</b>	<b>45.9</b>	<b>0</b>	<b>27,428,051</b>	<b>27,428,051</b>	<b>100.0</b>

## **CAPITAL PROJECTS FUND**

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

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

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

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

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)**

Willie Stewart Academy: 2023

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:

- The current Skyline school was built in 1962 and construction on the new school began in May 2021 and are expected to open to students and staff 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.

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

**TACOMA SCHOOL DISTRICT NO. 10**  
**Income Statement and Changes in Fund Balance**  
**Capital Projects Fund As Of: February 28, 2022**

**Resources Available**

**Restricted Fund Balance**

861: Restricted from Bond Proceeds  
862: Restricted from Levy Proceeds  
**Total Restricted Fund Balance**

	Current Year Adopted Budget	Current Year Year to Date Actual	Under Budget (Over)	% Current Year Budget	% Prior Year Budget
	0	500,593,800	500,593,800	100.0	90.8
	0	10,366,050	10,366,050	100.0	111.4
	<b>0</b>	<b>510,959,850</b>	<b>510,959,850</b>	<b>100.0</b>	<b>95.1</b>

**Assigned Fund Balance**

889: Assigned to Fund Purposes  
**Total Assigned Fund Balance**  
**Total Beginning Fund Balance**

	0	3,216,618	3,216,618	100.0	86.6
	<b>0</b>	<b>3,216,618</b>	<b>3,216,618</b>	<b>100.0</b>	<b>86.6</b>
	<b>0</b>	<b>514,176,468</b>	<b>514,176,468</b>	<b>100.0</b>	<b>94.6</b>

**Revenue**

1 - Local Tax  
2 - Local Non-Tax  
8 - Revenue from other Agencies

**Total Revenue**

**Total Resources Available**

	0	10,844,516	10,844,516	100.0	2.6
	0	287,613	287,613	100.0	18.9
	0	250,000	250,000	100.0	0.0
	<b>0</b>	<b>11,382,129</b>	<b>11,382,129</b>	<b>100.0</b>	<b>128.6</b>
	<b>0</b>	<b>525,558,597</b>	<b>525,558,597</b>	<b>100.0</b>	<b>124.0</b>

**Uses of Resources**

**Expenditures**

11 : Site Purchases  
12 : Site Improvements  
21 : New Buildings  
22 : Remodel Buildings  
31 : Initial Equipment  
35 : Instructional Technology  
51 : Sale Of Real Estate  
52 : Lease & Rental Of Surplus Property

	0	0	0	100.0	0.0
	0	1,734,753	(1,734,753)	100.0	106.7
	0	18,767,269	(18,767,269)	100.0	38.0
	0	3,695,350	(3,695,350)	100.0	10.0
	0	6,649,250	(6,649,250)	100.0	16.8
	0	3,114,326	(3,114,326)	100.0	100.0
	0	0	0	100.0	100.0
	0	7,014	(7,014)	100.0	14.0



**TACOMA SCHOOL DISTRICT NO. 10**  
**Income Statement and Changes in Fund Balance**  
**Capital Projects Fund As Of: February 28, 2022**

**Resources Available**

**Total Expenditures**

**Total Uses of Resources**

**Ending Fund Balance**

861: Restricted from Bond Proceeds

862: Restricted from Levy Proceeds

**Total Restricted Fund Balance**

889: Assigned to Fund Purposes

**Total Assigned Fund Balance**

**Total Ending Fund Balance**

	Current Year Adopted Budget	Current Year Year to Date Actual	Under Budget (Over)	% Current Year Budget	% Prior Year Budget
Total Expenditures	0	33,967,962	(33,967,962)	100.0	41.0
Total Uses of Resources	0	33,967,962	(33,967,962)	100.0	41.0
Ending Fund Balance	0	491,590,635	491,590,635	100.0	153.5
861: Restricted from Bond Proceeds	0	500,593,800	500,593,800	100.0	90.8
862: Restricted from Levy Proceeds	0	10,366,050	10,366,050	100.0	111.4
Total Restricted Fund Balance	0	510,959,850	510,959,850	100.0	95.1
889: Assigned to Fund Purposes	0	(19,369,215)	(19,369,215)	100.0	3,239.0
Total Assigned Fund Balance	0	(19,369,215)	(19,369,215)	100.0	100.0
Total Ending Fund Balance	0	491,590,635	491,590,635	100.0	828.3

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Revenue by State and District Account**  
**Capital Projects Fund February 28, 2022**

<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>
<b>District Account</b>								
<b>2 - Local Non-Tax</b>								
23000: Investment Earnings	30,000	2,033	(27,967)	6.8	0	1,114	1,114	100.0
<b>2 - Local Non-Tax</b>	<b>30,000</b>	<b>2,033</b>	<b>(27,967)</b>	<b>6.8</b>	<b>0</b>	<b>1,114</b>	<b>1,114</b>	<b>100.0</b>
<b>4 - State - Special Purpose</b>								
44990: Transportation - Depreciation	510,550	0	(510,550)	0.0	0	0	0	100.0
<b>4 - State - Special Purpose</b>	<b>510,550</b>	<b>0</b>	<b>(510,550)</b>	<b>0.0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100.0</b>
<b>9 - Other Financing Sources</b>								
93000: Sale of Equipment	0	0	0	100.0	0	7,594	7,594	100.0
<b>9 - Other Financing Sources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100.0</b>	<b>0</b>	<b>7,594</b>	<b>7,594</b>	<b>100.0</b>
<b>District Total</b>	<b>540,550</b>	<b>2,033</b>	<b>(538,517)</b>	<b>0.4</b>	<b>0</b>	<b>8,708</b>	<b>8,708</b>	<b>100.0</b>

## **TRANSPORTATION VEHICLE FUND**

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

Currently, the district maintains a fleet of 77 yellow buses operating approximately 53 Special Education routes. In 2000, the district began a long-term bus replacement plan that is to be self-supporting through the use of state bus depreciation payments. In 2021-22, the district has budgeted to receive \$510,550 in depreciation from the state for district buses. The district is planning to replace six buses in 2021-22 and six buses each year for the next two years. This plan includes upgrades, which address emerging safety requirements for the transportation of students.

The transportation vehicle fund financial statements are next in this section

**TACOMA SCHOOL DISTRICT NO. 10**  
**Income Statement and Changes in Fund Balance**  
**Transportation Vehicle Fund As Of: February 28, 2022**

**Resources Available**

**Committed and Assigned FB**  
819: Restricted to Fund Purposes  
**Total Committed and Assigned FB**  
**Total Beginning Fund Balance**

**Revenue**

2 - Local Non-Tax  
4 - State - Special Purpose  
9 - Other Financing Sources

**Total Revenue**

**Total Resources Available**

**Uses of Resources**

**Expenditures**

9739: Other Equipment

**Total Expenditures**

**Total Uses of Resources**

**Ending Fund Balance**

	Current Year Adopted Budget	Current Year Year to Date Actual	Under Budget (Over)	% Current Year Budget	% Prior Year Budget
	0	2,559,597	2,559,597	100.0	102.9
	0	2,559,597	2,559,597	100.0	102.9
	0	2,559,597	2,559,597	100.0	102.9
	0	1,114	1,114	100.0	6.8
	0	0	0	100.0	0.0
	0	7,594	7,594	100.0	0.0
	0	8,708	8,708	100.0	0.4
	0	2,568,305	2,568,305	100.0	85.2
	0	0	0	100.0	0.0
	0	0	0	100.0	0.0
	0	0	0	100.0	0.0
	0	2,568,305	2,568,305	100.0	113.5

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Revenue by State and District Account**  
**Transportation Vehicles Fund February 28, 2022**

<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>
<b>District Account</b>								
<b>2 - Local Non-Tax</b>								
23000: Investment Earnings	30,000	2,033	(27,967)	6.8	0	1,114	1,114	100.0
<b>2 - Local Non-Tax</b>	<b>30,000</b>	<b>2,033</b>	<b>(27,967)</b>	<b>6.8</b>	<b>0</b>	<b>1,114</b>	<b>1,114</b>	<b>100.0</b>
<b>4 - State - Special Purpose</b>								
44990: Transportation - Depreciation	510,550	0	(510,550)	0.0	0	0	0	100.0
<b>4 - State - Special Purpose</b>	<b>510,550</b>	<b>0</b>	<b>(510,550)</b>	<b>0.0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100.0</b>
<b>9 - Other Financing Sources</b>								
93000: Sale of Equipment	0	0	0	100.0	0	7,594	7,594	100.0
<b>9 - Other Financing Sources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100.0</b>	<b>0</b>	<b>7,594</b>	<b>7,594</b>	<b>100.0</b>
<b>District Total</b>	<b>540,550</b>	<b>2,033</b>	<b>(538,517)</b>	<b>0.4</b>	<b>0</b>	<b>8,708</b>	<b>8,708</b>	<b>100.0</b>

APPENDIX A

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

**Table 1 & 2** displays the year to date budget versus year to date actual for both revenues and expenditures. The budget spread is calculated using a weighted average based upon the last three years (Fiscal Years 18/19, 19/20, & 20/21) of actual data. The weighted average is applied to the current year budget to derive at the year to date budget amount as displayed in Tables 1 & 2. Due to the unpredictable nature of revenues and expenditures, the year to date budget may not truly reflect the operations of the district from year to year.

Table 1 Year To Date Revenues

Revenue Sources	Year To Date Budget	Percent of Total	Year To Date Actual *	Percent of Total	Variance over/(under)
Local Taxes	\$ 41,221,875	15.55%	\$ 33,416,318	15.43%	\$ (7,805,557)
Local Non-Tax	4,058,432	1.53%	2,032,069	0.94%	(2,026,363)
State, General Purpose	132,270,853	49.89%	125,164,447	57.78%	(7,106,407)
State, Special Purpose	39,704,337	14.97%	36,306,159	16.76%	(3,398,178)
Federal, General Purpose	229,010	0.09%	198,111	0.09%	(30,898)
Federal, Special Purpose	43,704,454	16.48%	17,177,847	7.93%	(26,526,608)
Revenue - Other District	1,207,367	0.46%	1,481,876	0.68%	274,509
Revenue - Other Agencies	1,243,132	0.47%	714,244	0.33%	(528,889)
Revenue - Other Financing	1,500,000	0.57%	114,630	0.05%	(1,385,370)
<b>Total Revenue</b>	<b>\$ 265,139,461</b>	<b>100.00%</b>	<b>\$ 216,605,699</b>	<b>100.00%</b>	<b>\$ (48,533,762)</b>

Table 2 Year To Date Expenditures

Expenditure Objects	Year To Date Budget	Percent of Total	Year To Date Actual *	Percent of Total	Variance (over)/under
Certificated Salaries	\$ 115,654,587	40.82%	\$ 117,791,353	47.57%	\$ (2,136,767)
Classified Salaries	40,791,141	14.40%	40,435,786	16.33%	355,355
Employee Benefits	55,512,519	19.59%	56,752,315	22.92%	(1,239,796)
Supplies and Materials	45,950,282	16.22%	9,589,813	3.87%	36,360,470
Contractual Services	24,451,236	8.63%	22,572,326	9.11%	1,878,910
Local Mileage & Travel	223,154	0.08%	72,454	0.03%	150,699
Capital Outlay	746,918	0.26%	428,665	0.17%	318,253
<b>Total Expenditures</b>	<b>\$ 283,329,836</b>	<b>100.00%</b>	<b>\$ 247,642,713</b>	<b>100.00%</b>	<b>\$ 35,687,124</b>

\* Actual data through February 2022

APPENDIX B

<b>Financial Statement 2021-22</b>			
	(1) Budget	(2) Projection Method 2	(3) Variance (1) vs. (3)
Beginning Fund Balance	\$ 60,819,684	\$ 56,066,371	\$ (4,753,313)
Revenue	550,909,806	497,452,352	(53,457,454)
Other Financing Sources	<u>3,000,000</u>	<u>3,025,458</u>	<u>25,458</u>
Total Resources Available	614,729,490	556,544,182	(58,185,308)
Expenditures	587,183,999	504,949,906	82,234,093
Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>
Total Use of Resources	587,183,999	504,949,906	82,234,093
Ending Fund Balance	<u>\$ 27,545,491</u>	<u>\$ 51,594,276</u>	<u>\$ 24,048,785</u>
Detail of Ending Fund Balance			
Nonspendable - Inventory & Prepaid Items	\$ 4,333,231	\$ 5,058,037	\$ 724,806
Committed to Debt & Fiscal Management	-	-	-
Committed to Encumbrances	207,939	310,128	102,189
Committed to Contingencies	1,000,000	1,000,000	-
Restricted for Carryover	-	1,896,105	1,896,105
Restricted for Debt Service	-	110,927	110,927
Assigned to Carryover	-	2,704,343	2,704,343
Assigned to Curriculum & Instruction	-	3,800,000	3,800,000
Assigned to Future Operations	-	3,265,369	3,265,369
Unassigned Fund Balance	-	14,944,914	14,944,914
Unassigned for Minimum FB Policy	<u>-</u>	<u>18,504,453</u>	<u>18,504,453</u>
Total Fund Balance	\$ 27,545,491	\$ 51,594,276	\$ 24,048,785
Method 2 projections are used for all tables and graphs in this report.			



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### Board of Directors

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Lisa Keating

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#### CAMBODIAN

ផ្ញើក្តាប់មកជាមួយនេះគឺជាឯកសារដ៏សំខាន់មកពីសាលារៀនរបស់កូនអ្នក ។ សូមមេត្តារកគេជួយបកប្រែឯកសារនេះឲ្យអ្នក ។ សូមអរគុណ ។

#### LAOTIAN

ຂັດຕິດມາພ້ອມນີ້ແມ່ນເອກະສານສໍາຄັນ ຈາກໂຮງຮຽນຂອງລູກທ່ານ. ກະລຸນາຮັບເອົາເອກະສານຊຶ່ງພວກເຮົາໄດ້ແປໃຫ້ທ່ານແລ້ວນີ້ໄວ້ດ້ວຍ. ຂອບໃຈ.

#### SPANISH

Adjunto encontrará un documento importante de la escuela de su hijo/a. Si corresponde, sírvase pedir que se lo traduzcan. Muchas gracias.

#### KOREAN

귀댁 자녀의 학교에서 보내 드리는 본 서류는 중요합니다. 자녀에게 서류에 있는 내용을 설명해 달라고 하십시오. 감사합니다.

#### RUSSIAN

В приложении Вы найдете важный документ из школы, где учится Ваш ребенок. Пожалуйста, попросите, чтобы Вам его перевели. Спасибо!

#### VIETNAMESE

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: Renee Trueblood, 253-571-1252, [civilrights@tacoma.k12.wa.us](mailto:civilrights@tacoma.k12.wa.us)
- Title IX Coordinator, Elementary: Christa Erolin, 253-571-1318, [cerolin@tacoma.k12.wa.us](mailto:cerolin@tacoma.k12.wa.us)
- Title IX Coordinator, Secondary: Wayne Greer, 253-571-1191, [wgreer@tacoma.k12.wa.us](mailto:wgreer@tacoma.k12.wa.us)
- 504 Coordinator, Elementary: Jennifer Herbold, 253-571-1096, [jherbol@tacoma.k12.wa.us](mailto:jherbol@tacoma.k12.wa.us)
- 504 Coordinator, Secondary: Megan Nelson, 253-571-1003, [mnelson@tacoma.k12.wa.us](mailto:mnelson@tacoma.k12.wa.us)

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

*If you have questions regarding this non-discrimination statement and its use, please email [civilrights@tacoma.k12.wa.us](mailto:civilrights@tacoma.k12.wa.us).*

