

2021-2022 Third Quarter Financial Report

September 1, 2021 - May 31, 2022

(Unaudited)

Tacoma School District No. 10

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

2021-2022

THIRD QUARTER FINANCIAL REPORT
for
TACOMA PUBLIC SCHOOLS

Financial Operations through: May 31, 2022

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Rosalind Medina
Chief Financial Officer

Report Prepared by Finance Department
Allison Deskins, Senior Financial Analyst

Date: October 20, 2022

To: Board of Directors

From: Rosalind Medina, Chief Financial Officer 

Re: Third 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 nine months of the fiscal year. Current data is compared to the previous year. This section also provides information on the projected year-end financial position of the district and summary information for some major programs.

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

GENERAL FUND SUMMARY

Table 1 compares financial operating results from September 1, 2021 through May 31, 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		May 31, 2021	May 31, 2022	Variance Higher/(lower)
Beginning Fund Balance	\$	36,893,527	\$ 56,066,371	\$ 19,172,845
Revenue		338,938,829	357,579,773	18,640,944
Other Financing Sources		236,795	154,631	(82,164)
Total Resources Available		376,069,150	413,800,775	37,731,625
Expenditures		339,107,550	377,335,610	38,228,061
Other Financing Uses		-	-	-
Total Use of Resources		339,107,550	377,335,610	38,228,061
Ending Fund Balance	\$	36,961,600	\$ 36,465,165	\$ (496,436)

REVENUE and OTHER FINANCING SOURCES

COMPARISON OF CURRENT YEAR VS. PREVIOUS YEAR ACTUAL

General fund revenue and other financing sources for the third quarter were \$357,734,404. This was \$18,558,780 (+5.5%) more than last year at this time. This variance was due to a combination of changes in the nine sources of revenue and is described in the following paragraphs. Revenue from all nine sources and the increases or decreases from last year are summarized in **Table 2**.

Table 2

Revenue and Other Financing Sources Comparison by Year					
Revenue Source	Through May 2021	Percent of Total	Through May 2022	Percent of Total	Variance higher/(lower)
Local Taxes	\$ 71,279,659	21.02%	\$ 72,586,769	20.29%	\$ 1,307,110
Local Non-Tax	1,031,975	0.30%	3,055,369	0.85%	2,023,394
State, General Purpose	183,426,635	54.08%	183,864,906	51.40%	438,271
State, Special Purpose	52,543,714	15.49%	53,998,735	15.09%	1,455,021
Federal, General Purpose	716,497	0.21%	330,470	0.09%	(386,027)
Federal, Special Purpose	27,078,409	7.98%	40,939,332	11.44%	13,860,923
Revenue - Other Districts	1,569,494	0.46%	1,520,248	0.42%	(49,246)
Revenue - Other Agencies	1,292,446	0.38%	1,283,944	0.36%	(8,502)
Revenue - Other Financing	236,795	0.07%	154,631	0.04%	(82,164)
Total Revenue	\$ 339,175,623	100.00%	\$ 357,734,404	100.00%	\$ 18,558,780

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 \$1,307,110 (+1.8%) 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 \$2,023,394 (+196.1%) compared to this time last year. This variance is the result of the following:

- \$813,572 increase in tuition-based programs such as the foreign exchange program and tuition-based preschool
- \$362,553 increase in revenue collected from the usage of district facilities as well as rentals & leases
- \$331,991 increase in revenue from the sale of goods & supplies
- \$227,696 increase in revenue collected from timber sale
- \$224,449 increase in unassigned local support
- \$121,566 increase in various local gifts, grants & donations
- 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 increased \$438,271 (+0.2%) 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 \$744,060 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 \$1,455,021 (+2.8%) compared to this time last year. This variance is the result of the following:

- \$1,772,929 increase in Transportation Operations revenue
- \$647,607 decrease in Learning Assistance funding
- \$153,637 increase in Special Education 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 \$386,027 (-53.9%) compared to this time last year. This variance is the result of the following:

- \$365,145 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 \$13,860,923 (+51.2%) compared to this time last year. This variance is the result of the following:

- \$7,235,172 increase in revenue associated with relief for the COVID-19 pandemic (Elementary and Secondary School Emergency Relief Fund [ESSER], Coronavirus Aid, Relief, and Economic Security Act [CARES] and State And Local Fiscal Recovery Fund [SLFRF])
- \$6,061,188 increase in total free, reduced, and regular meal reimbursement
- \$1,446,211 increase in Title I revenues
- 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 \$49,246 (-3.1%) 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 \$8,502 (-0.7%) 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 \$82,164 (-34.7%) compared to this time last year.

COMPARISON OF BUDGET VS. PROJECTED

Table 3 compares budgeted and projected revenues and other financing sources for 2021-22. Projected revenue is \$495,296,756 which is \$58,613,051 (-10.6%) under budget.

Table 3

Revenue Source	Revenue and Other Financing Sources				
	Budget	Percent of Total	Projected	Percent of Total	Variance over/(under)
Local Taxes	\$ 74,495,311	13.45%	\$ 77,048,494	15.56%	\$ 2,553,183
Local Non-Tax	8,145,076	1.47%	3,748,138	0.76%	(4,396,938)
State, General Purpose	265,637,883	47.96%	265,155,332	53.53%	(482,551)
State, Special Purpose	98,257,739	17.74%	79,876,873	16.13%	(18,380,866)
Federal, General Purpose	512,869	0.09%	383,878	0.08%	(128,991)
Federal, Special Purpose	99,489,631	17.96%	61,385,914	12.39%	(38,103,717)
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	0.54%	186,026
Revenue - Other Financing	3,000,000	0.54%	3,025,458	0.61%	25,458
Total Revenue	\$ 553,909,806	100.00%	\$ 495,296,756	100.00%	\$ (58,613,051)

Local Tax revenue is projected to be \$2,553,183 (+3.4%) above budget. This variance is due to collections through the third 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 \$482,551 (-0.2%) below budget. This variance is the result of the following:

- \$482,551 projected decrease in Basic Education and Special Education apportionment funding

State Special Purpose revenue is projected to be \$18,380,866 (-18.7%) 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.
- \$949,111 projected decrease in funding for special & pilot programs
- The remaining variance is due to smaller variances in several other programs

Federal Special Purpose revenue is projected to be \$38,103,717 (-38.3%) below budget. This variance is the result of the following:

- \$30,322,394 projected decrease in revenue associated with relief for the COVID-19 pandemic (ESSER, CARES, SLFRF)
- \$2,584,517 projected decrease free, reduced & regular meal reimbursements
- \$665,373 projected decrease in supplemental Special Education funding
- \$473,623 projected decrease in Head Start funding
- The remaining variance is due to smaller variances in several other programs

EXPENDITURES

COMPARISON OF CURRENT YEAR VS. PREVIOUS YEAR ACTUAL

General fund expenditures through the third quarter were \$377,335,610. This was an increase of \$38,228,061 (+11.3%) from last year at this time. Expenditures by object and variances from the previous year are summarized in **Table 4**.

Table 4

<u>Expenditure and Other Financing Uses Comparison by Year</u>					
Expenditure Objects	Through May 2021	Percent of Total	Through May 2022	Percent of Total	Variance higher/(lower)
Certificated Salaries	\$ 164,490,516	48.51%	\$ 177,496,695	47.04%	\$ 13,006,179
Classified Salaries	52,305,381	15.42%	61,408,721	16.27%	9,103,340
Employee Benefits	83,959,310	24.76%	86,256,896	22.86%	2,297,586
Supplies and Materials	10,209,317	3.01%	14,445,630	3.83%	4,236,313
Contractual Services	27,824,563	8.21%	36,188,077	9.59%	8,363,514
Local Mileage & Travel	70,681	0.02%	179,862	0.05%	109,181
Capital Outlay	247,782	0.07%	1,359,731	0.36%	1,111,949
Total Expenditures	\$ 339,107,550	100.00%	\$ 377,335,610	100.00%	\$ 38,228,061

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 \$13,006,179 (+7.9%) compared to this time last year. This variance is the result of the following:

- \$11,145,233 increase in regular salaries due to negotiated salary increases, including +5.0% increase for teachers
- \$1,542,229 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 \$9,103,340 (+17.4%) compared to this time last year. This variance is the result of the following:

- \$6,983,096 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
- \$2,110,644 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 \$2,297,586 (+2.7%) 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 \$4,236,313 (+41.5%) compared to this time last year. This variance is the result of the following:

- \$2,385,245 increase in general district-wide supplies including new and replacement athletic & ASB equipment
- \$2,016,141 increase in total district-wide food costs
- \$1,133,141 decrease in textbooks & materials including the purchase of new math and literacy curriculum in 2020-21
- \$701,285 increase in fuel charges
- \$266,757 increase in software purchases including a software component of the new math curriculum

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 \$8,363,514 (+30.1%) compared to this time last year. This variance was the result of the following:

- \$4,630,863 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
- \$1,836,818 increase in various district-wide contracted services including agreements through Running Start and Special Education
- \$1,134,509 increase in communication services including online subscription components of the new math and literacy curriculums
- \$630,778 increase in district-wide utility payments
- 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 \$109,181 (+154.5%) 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 \$1,111,949 (+448.8%) compared to this time last year. This variance was the result of the following:

- \$825,710 increase in equipment including the purchase of rotary mowers and 3D anatomy visualization and virtual dissection tables for the CTE program
- \$194,192 increase in building construction expenses
- \$95,353 increase in the purchase of vehicles including two cargo vans for the nutrition services program
- 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 \$506,927,921 which is \$80,256,078 (-13.7%) below budget.

Table 5

Expenditure Objects	<u>Projected Expenditures</u>				
	Budget	Percent of Total	Projected	Percent of Total	Variance (over)/under
Certificated Salaries	\$ 247,351,711	42.13%	\$ 241,606,832	47.66%	\$ 5,744,879
Classified Salaries	84,378,414	14.37%	80,867,692	15.95%	3,510,722
Employee Benefits	115,618,594	19.69%	113,401,912	22.37%	2,216,682
Supplies and Materials	84,865,851	14.45%	18,980,118	3.74%	65,885,733
Contractual Services	52,913,217	9.01%	49,961,363	9.86%	2,951,854
Local Mileage & Travel	492,241	0.08%	287,269	0.06%	204,972
Capital Outlay	1,563,971	0.27%	1,822,735	0.36%	(258,764)
Total Expenditures	\$ 587,183,999	100.00%	\$ 506,927,921	100.00%	\$ 80,256,078

Certificated and Classified Salaries are projected to be \$5,744,879 (-2.3%) and \$3,510,722 (-4.2%) 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 \$2,216,682 (-1.9%) 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 \$65,885,733 (-77.6%) under budget. This variance is the result of the following:

- \$30,322,394 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
- \$5,650,556 projected savings in food costs for the nutrition services program
- \$1,224,572 projected savings in district fuel expenses
- The remaining variance is due to smaller variances in several other programs

Contractual Services are projected to be \$2,951,854 (-5.6%) below budget. This variance is the result of the following:

- \$3,315,991 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
- \$466,904 projected savings in district-wide utilities
- \$452,263 projected savings in in pupil transportation including the base rate paid to First Student, bus passes provided to students and contracted transportation
- The remaining variance is due to smaller variances in several other programs

Local Mileage and Travel expenditures are projected to be \$204,972 (-41.6%) below budget. This savings is a result of lower spending on local mileage costs and overnight travel.

Capital Outlay expenditures are projected to be \$258,764 (+16.6%) 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 May, the district is at 6.6%. 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 May 31, 2021 and May 31, 2022. The fund balance fluctuates with both the receipt of revenues and the flow of expenditures.

Table 6

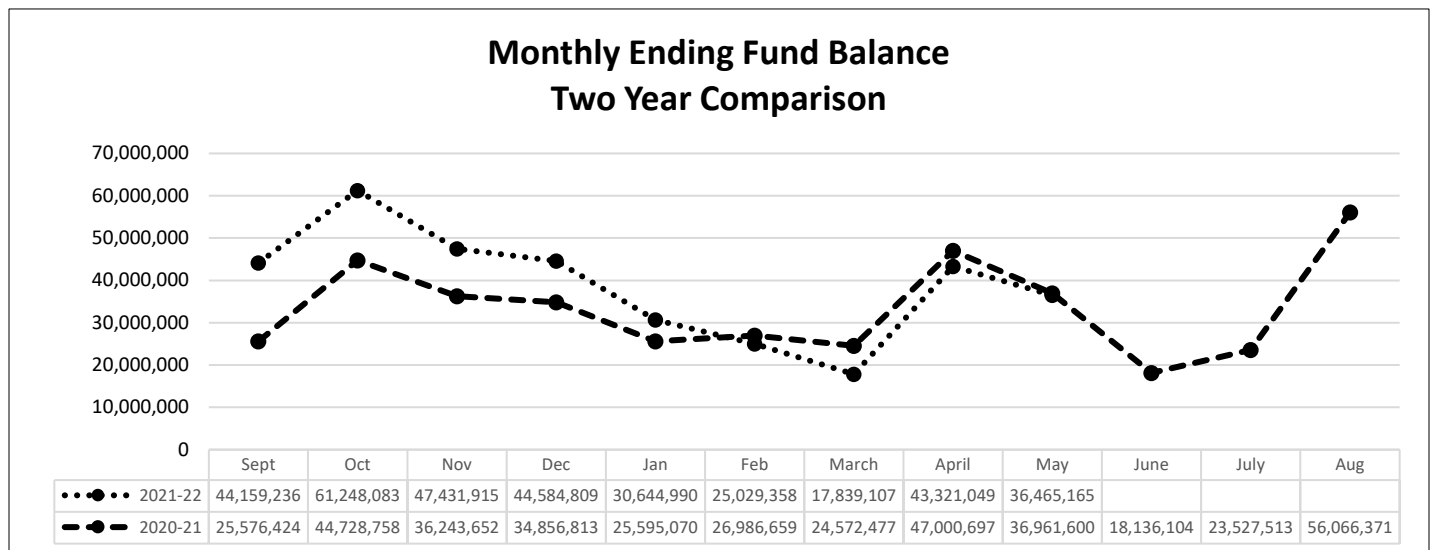
Fund Balance Comparison by Year					
Fund Balance Descriptions for the fiscal period ended	May 2021	Percent of Revenue	May 2022	Percent of Revenue	Variance higher/(lower)
Nonspendable - Inventory & Prepaid Items	\$ 4,837,911	1.05%	\$ 5,058,037	0.92%	\$ 220,126
Committed to Debt and Fiscal Management	-	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%	-
Total Debt & Fiscal Management Fund Balance	\$ 6,942,041	1.51%	\$ 6,368,165	1.16%	\$ (573,877)
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)
Restricted or Assigned Fund Balance	\$ 12,060,378	2.62%	\$ 11,776,744	2.14%	\$ (283,635)
Total Nonspendable, Restricted, Committed and Assigned Fund Balance	\$ 19,002,419	4.12%	\$ 18,144,908	3.29%	\$ (857,512)
Unassigned Fund Balance	\$ 231,301	0.05%	\$ (2,857,069)	0.52%	(3,088,370)
Unassigned for Minimum FB Policy	\$ 17,727,880	3.85%	\$ 21,177,326	3.84%	3,449,446
Total Unassigned Fund Balance	\$ 17,959,181	3.90%	\$ 18,320,256	3.33%	\$ (3,088,370)
Total Fund Balance	\$ 36,961,600	8.02%	\$ 36,465,165	6.62%	\$ (496,436)
Revenue less other financing	\$ 461,049,431	*	\$ 550,909,806	**	

*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 May, total cash on hand was \$57,410,025 and daily expenditures amounted to \$1,359,206 per day which when used in the formula [cash on hand / daily expenditures] equates to 42.24 days of cash on hand.

Table 8 displays a comparison of cash on hand records through the period ending May 31 for fiscal years 2020-21 and 2021-22, respectively.

Table 8

<u>Cash Balance Comparison by Year</u>				
	May 2021	May 2022	Variance higher/(lower)	
230 - Cash with Key Bank	\$ 265,055	\$ 189,480	\$ (75,575)	
240 - Cash with Treasurer	6,007,658	7,247,979	1,240,321	
241 - Warrants Outstanding	(219,026)	(262,926)	(43,900)	
45x - Investments	50,395,586	50,235,492	(160,094)	
Total Cash on Hand	\$ 56,449,272	\$ 57,410,025	\$ 960,752	
Avg Daily Balance	\$ 1,820,944	\$ 1,851,936	\$ 30,992	
Days Cash on Hand	45.74	42.24	(3.51)	

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	<u>Fund Balance</u>				Variance higher/(lower)
	2021-22 Budget	Percent of Revenue	2021-22 Projected	Percent of Revenue	
Nonspendable - Inventory & Prepaid Items	\$ 4,333,231	0.79%	\$ 5,058,037	1.03%	\$ 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%	-
Total Debt & Fiscal Management Fund Balance	\$ 5,541,170	1.01%	\$ 6,368,165	1.29%	\$ 826,995.00
Restricted for Carryover	\$ -	0.00%	\$ 1,896,105	0.39%	\$ 1,896,105
Restricted for Debt Service	-	0.00%	110,927	0.02%	110,927
Assigned to Carryover	-	0.00%	2,704,343	0.55%	2,704,343
Assigned to Curriculum & Instruction	-	0.00%	3,800,000	0.77%	3,800,000
Assigned to Future Operations	-	0.00%	3,265,369	0.66%	3,265,369
Restricted or Assigned Fund Balance	\$ 0	0.00%	\$ 11,776,744	2.39%	\$ 11,776,744
Total Nonspendable, Restricted, Committed and Assigned Fund Balance	\$ 5,541,170	1.01%	\$ 18,144,909	3.69%	\$ 12,603,739
Unassigned Fund Balance	\$ -	0.00%	\$ 8,044,897	1.63%	\$ 8,044,897
Unassigned for Minimum FB Policy	22,004,321	3.99%	18,245,400	3.71%	\$ (3,758,921)
Total Unassigned Fund Balance	\$ 22,004,321	3.99%	\$ 26,290,297	5.34%	\$ 4,285,976
Total Fund Balance	\$ 27,545,491	5.00%	\$ 44,435,206	9.03%	\$ 16,889,715
Revenue less other financing	\$ 550,909,806	**	\$ 492,271,297	***	

**2020-21 budgeted revenue less other financing sources

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

<u>Curriculum & Instruction</u>				
<u>Resources</u>		<u>Budget</u>	<u>Projection</u>	<u>Variance Incr/(Decrease)</u>
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		-	-	-
Total Resources Available		\$ 7,760,416	\$ 7,687,385	\$ (73,031)
 <u>Expenditures</u>				
<u>BRC</u>	<u>Description/Content Area</u>	<u>Budget</u>	<u>Projection</u>	<u>Variance Under/(Over)</u>
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
	Total Expenditures	7,760,416	3,628,881	\$ 4,131,535
	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

Child Nutrition Services Program Summary (Programs 98.XXX & 89150)			
	<u>Budget</u>	<u>Projected</u>	<u>Variance</u> Favorable/ (Unfavorable)
Revenue			
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	-	-	-
Total Revenue	\$ 15,263,064	\$ 13,192,504	\$ (2,070,560)
Indirect Charges	(990,863)	(445,659)	545,204
Local Support	-	-	-
Prior Year Carryover	-	-	-
Total Resources	\$ 14,272,201	\$ 12,746,845	\$ (1,525,356)
Expenditures			
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)
Total Expenditures	\$ 14,272,201	\$ 16,427,437	\$ (2,155,236)
Transfer Out	-	-	-
Total Use of Resources	\$ 14,272,201	\$ 16,427,437	\$ (2,155,236)
Ending Balance	\$ -	\$ (3,680,593)	\$ (3,680,593)

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

Special Education Consolidated Program Summary (Programs 01210, 21XXX, 24XXX)			
	<u>Budget</u>	<u>Projected</u>	<u>Variance</u> Favorable/ (Unfavorable)
Revenue			
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	-	-	-
Total Resources	\$ 66,120,137	\$ 63,880,093	\$ (2,240,044)
Expenditures			
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)
Total Expenditures	\$ 66,120,137	\$ 59,552,749	\$ 6,567,388
Transfer Out	-	-	-
Total Use of Resources	\$ 66,120,137	\$ 59,552,749	\$ 6,567,388
Net Surplus/(Deficit)	\$ -	\$ 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

Transportation Program Summary			
	<u>Budget</u>	<u>Projected</u>	<u>Variance</u> Favorable/ (Unfavorable)
Revenue			
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)	(0)
Prior Year Carryover	-	-	-
Total Resources	\$ 14,867,082	\$ 14,841,913	\$ (25,169)
Expenditures			
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)
Total Expenditures	\$ 14,867,082	\$ 13,147,820	\$ 1,719,262
Total Use of Resources	\$ 14,867,082	\$ 13,147,820	\$ 1,719,262
Net Surplus/(Deficit)	\$ -	\$ 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

Career-Technical Education Program Summary (Program 31.XXX, 34.XXX & 38.XXX)			
	<u>Budget</u>	<u>Projected</u>	<u>Variance</u> Favorable/ (Unfavorable)
Revenue			
Sales	\$ 40,000	\$ 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	-	-	-
Total Resources	\$ 16,924,083	\$ 18,666,402	\$ 1,742,319
Expenditures			
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)
Total Use of Resources	\$ 16,924,083	\$ 16,486,815	\$ 437,268
Net Surplus/(Deficit)	\$ -	\$ 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

Facilities Program Summary (Q3 2021-22)			
	<u>Adopted Budget</u>	<u>Projected</u>	<u>Variance</u> Favorable/ (Unfavorable)
Expenditures			
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
Total Expenditures	\$ 28,125,115	\$ 26,046,572	\$ 2,078,543

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 \$44,435,206.

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.

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Table 16

General Fund	2021-22 Budget	2021-22 Projected	Variance Surplus/(Deficit)
Beginning Fund Balance	\$ 60,819,684	\$ 56,066,371	\$ (4,753,313)
Revenue	550,909,806	492,271,297	(58,638,509)
Other Financing Sources	3,000,000	3,025,458	25,458
Total Resources Available	614,729,490	551,363,127	(63,366,363)
Expenditures	587,183,999	506,927,921	80,256,078
Other Financing Uses	-	-	-
Total Use of Resources	587,183,999	506,927,921	80,256,078
Ending Fund Balance	\$ 27,545,491	\$ 44,435,206	\$ 16,889,715

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

COVID-19

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

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

Table 10

Expenditures by Object	Amount of Expenditures
Debit/Credit - 0XXX/1XXX	5,175
Salaries - Certificated Employees - 2XXX	1,927,875
Salaries - Classified Employees - 3XXX	1,259,380
Benefits and Payroll Taxes - 4XXX	1,111,896
Supplies, Instructional Resources - 5XXX	2,061,746
Purchased Services - 7XXX	2,547,208
Travel - 8XXX	-
Capital Outlay - 9XXX	194,192
Totals by Object	\$9,107,473

Expenditures are from September 1 - May 31

ENROLLMENT

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

Table 17

K-12 Annual Average FTE Enrollment Two Year Comparison					
	(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	1,995	60	(181)
Grade 1	2,090	2,150	1,914	(176)	(235)
Grade 2	2,110	2,127	1,947	(163)	(181)
Grade 3	2,010	1,941	1,993	(17)	52
Grade 4	2,079	1,905	1,892	(188)	(13)
Grade 5	2,124	1,917	1,913	(211)	(4)
Elementary	12,348	12,216	11,653	(695)	(563)
Grade 6	2,086	1,984	1,932	(153)	(52)
Grade 7	2,196	2,015	1,926	(270)	(89)
Grade 8	2,242	2,090	2,047	(195)	(43)
Middle School	6,523	6,089	5,905	(619)	(184)
Grade 9	2,130	2,218	2,157	26	(62)
Grade 10	2,032	2,006	1,976	(56)	(30)
Grade 11	1,841	1,683	1,650	(192)	(34)
Grade 12	1,550	1,569	1,529	(22)	(41)
High School	7,553	7,477	7,311	(243)	(166)
Running Start	430	411	404	(26)	(7)
TCC Fresh Start **	132	152	102	(29)	(50)
Reengagement Center **	128	198	151	22	(48)
Goodwill **	8	24	9	1	(14)
Alternative Learning Experience	0	1,414	1,564	1,564	150
Grand Total *	27,123	27,982	27,099	(24)	(883)
Actual data through May 2022					

** Open Doors - 1418 Programs

In comparison with 2020-21 annual averages, projected enrollment is expecting an annual average decrease of 24 student FTE.

(Table 17 column (D)):

- Elementary schools (grade K-5) decreased by 695 FTE;
- Middle schools (grades 6-8) decreased by 619 FTE;
- High schools (grades 9-12) decreased by 243 FTE;
- Running Start (college level courses) decreased by 26 FTE;
- ALE (Alternative Learning Experience) increased by 1,564 FTE

Open Doors – 1418 Programs

- TCC Fresh Start decreased by 29 FTE;
- Reengagement Center increased by 22 FTE;
- Goodwill FTE increased by 1 FTE

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

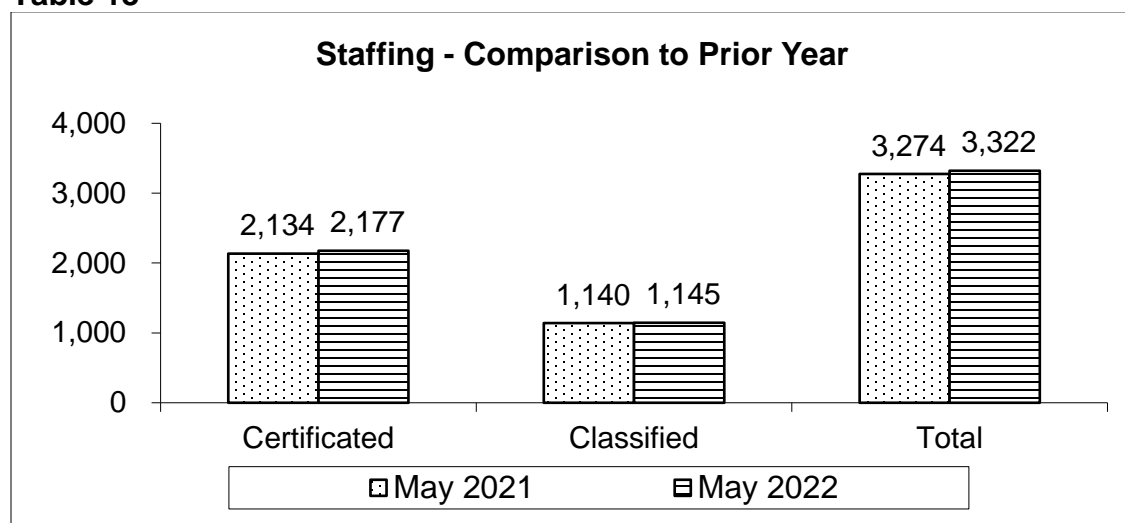
Students who participate for only part of the year or part of each day are calculated as a portion of an FTE. Any district may choose to serve students more hours per day or per year than the state definition of full-time equivalent. However, those students who attend classes more hours per day will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

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

STAFFING

District staffing is divided into two categories: certificated staff – teachers, counselors, librarians, nurses, specialists and principals, and classified staff – classroom aids, secretaries, bus drivers, cooks, custodians, playground staff, maintenance crews, grounds crews, and business support staff. **Table 18** compares the number of filled positions in May 2022 to the number of filled positions in May 2021. The number of certificated staff increased 43 FTE while classified staff increased 5 FTE, respectively from this time last year.

Table 18



As shown in **Table 19**, the number of assigned certificated FTE is 2,177 and classified staff FTE is 1,145. The certificated and classified staffs are under budget by 24 and 196 FTE respectively. These are due to positions being vacant or unfilled for a portion of the year (i.e., late hires, resignations, departmental reorganizations, etc.).

Table 19

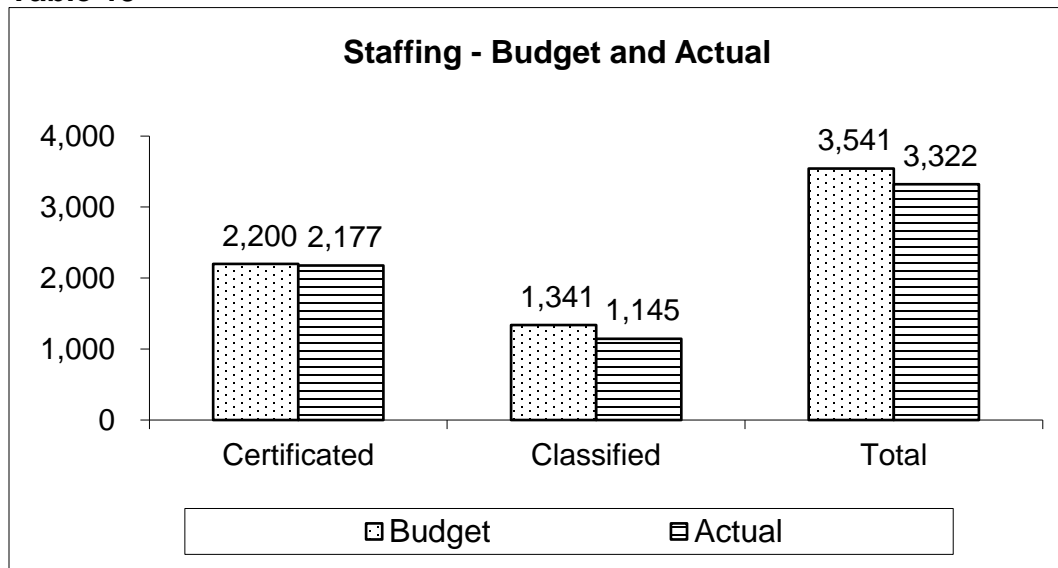


Table 20 compares the number of budgeted FTE to the number of actual FTE by program.

Table 20

Budget vs. Actual Staffing In FTE (Full Time Equivalents)			
Program Description (Number)	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> Incr/(Decrease)
<u>Certificated Staff</u>			
Basic Education (01-03)	1,545.35	1,478.76	66.59
Federal Stimulus (10)	13.10	36.10	(23.00)
Special Education (20)	314.10	317.76	(3.66)
Vocational Education (30-40)	103.90	103.37	0.53
Compensatory (50-60)	198.30	216.57	(18.27)
Other Instructional (70)	6.00	5.50	0.50
Support Services (80-90)	19.70	18.58	1.13
Total Certificated	2,200.45	2,176.63	23.82
<u>Classified Staff</u>			
Basic Education (01-03)	300.64	193.14	107.50
Federal Stimulus (10)	13.31	30.16	(16.85)
Special Education (20)	250.69	238.32	12.37
Vocational Education (30-40)	12.96	10.96	2.00
Compensatory (50-60)	99.70	126.00	(26.30)
Other Instructional (70)	4.05	1.30	2.75
Support Services (80-90)	659.17	545.12	114.05
Total Classified	1,340.52	1,145.01	195.51
<u>Total All Staff</u>	3,540.97	3,321.64	219.33
* Actual data through June 2022			

“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: May 31, 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	483,924	2,093,660	18.8	2,425,649	1,124,638	1,301,011	46.4
1 - Credit Transfer	(2,577,584)	(483,924)	(2,093,660)	18.8	(2,425,649)	(1,124,638)	(1,301,011)	46.4
2 - Salaries - Certificated	231,340,245	164,490,516	66,849,729	71.1	247,351,711	177,496,695	69,855,016	71.8
3 - Salaries - Classified	74,471,976	52,305,381	22,166,595	70.2	84,378,414	61,408,721	22,969,693	72.8
4 - Employees Benefits & Payroll Taxes	113,904,209	83,959,310	29,944,899	73.7	115,618,594	86,256,896	29,361,698	74.6
5 - Supplies, Etc.	28,297,429	10,209,317	18,088,112	36.1	84,865,851	14,445,630	70,420,222	17.0
7 - Purchased Services	53,007,270	27,824,563	25,182,707	52.5	52,913,217	36,188,077	16,725,140	68.4
8 - Travel	501,147	70,681	430,466	14.1	492,241	179,862	312,379	36.5
9 - Capital Outlay	1,307,180	247,782	1,059,398	19.0	1,563,971	1,359,731	204,240	86.9
Total	502,829,456	339,107,550	163,721,906	67.4	587,183,999	377,335,610	339,541,286	64.3

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
General Fund As Of: May 31, 2022

	Current Year Adopted Budget	Current Year Year to Date Actual	Under Budget (Over)	% Current Year Budget	% Prior Year Budget
Resources Available					
Debt and Fiscal Management					
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
Total Debt and Fiscal Management	5,541,170	6,368,165	826,995	114.9	125.3
Restricted and Assigned FB					
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
Total Restricted and Assigned FB	33,274,193	11,776,744	(21,497,449)	35.4	184.4
Unassigned Fund Balance					
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
Total Beginning Fund Balance	60,819,684	56,066,371	(4,753,313)	92.2	118.2
Revenue					
1 - Local Taxes	74,495,311	72,586,769	(1,908,542)	97.4	45.7
2 - Local Non-Tax	8,466,814	3,055,369	(5,411,445)	36.1	5.7
3 - State - General Purpose	267,865,321	183,864,906	(84,000,415)	68.6	46.8
4 - State - Special Purpose	92,255,562	53,998,735	(38,256,827)	58.5	34.7
5 - Federal - General Purpose	524,924	330,470	(194,454)	63.0	104.3
6 - Federal - Special Purpose	101,796,709	40,939,332	(60,857,377)	40.2	43.2
7 - Revenue from other Districts	1,547,129	1,520,248	(26,881)	98.3	81.8
8 - Revenue from other Agencies	3,958,036	1,283,944	(2,674,092)	32.4	34.8
9 - Other Financing Sources	3,000,000	154,631	(2,845,369)	5.2	5.2
Total Revenue	553,909,806	357,734,404	(196,175,402)	64.6	43.0
Total Resources Available	614,729,490	413,800,775	(200,928,715)	67.3	47.4

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
General Fund As Of: May 31, 2022

Resources Available Use of Resources Expenditures	Current Year Adopted Budget	Current Year Year to Date Actual	Under Budget (Over)	% Current Year Budget	% Prior Year Budget
01: Basic Education	270,672,092	184,055,043	86,617,049	68.0	46.8
02: Basic Education - ALE	12,342,686	9,575,105	2,767,581	77.6	15.9
03: Basic Education-1418 Open	3,139,250	1,090,742	2,048,508	34.7	24.7
12: Fed Stimulus - School Imp	25,000,000	1,774,987	23,225,013	7.1	-
13: Fed Stimulus - Fiscal Stab	30,000,000	5,916,674	24,083,326	19.7	-
14: Fed Stimulus - IDEA	0	1,367,266	(1,367,266)	100.0	-
19: BE Program Revenues	0	20,078	(20,078)	100.0	-
21: Special Education, State	54,799,865	42,674,054	12,125,811	77.9	47.4
22: SPED Infants & Tod - State	0	581	(581)	0.0	-
23: IDEA American Rescue Plan Funds	0	69,648	(69,648)	100.0	-
24: Special Education, Federal	7,378,669	5,306,490	2,072,179	71.9	45.8
31: Career & Tech Ed, State	13,357,038	11,272,569	2,084,469	84.4	43.7
34: Middle School CTE	3,322,368	2,516,035	806,333	75.7	42.6
38: Career & Tech Ed, Federal	244,677	325,829	(81,152)	133.2	7.5
51: Disadvantaged, Federal	11,353,625	8,282,626	3,070,999	73.0	40.5
52: School Improvement, Federa	1,812,224	1,360,314	451,910	75.1	50.5
55: Learning Assistance Prog,	15,639,457	11,280,660	4,358,797	72.1	41.9
56: State Institutions, Ctrs &	422,317	283,271	139,046	67.1	42.3
57: NegleCTED & Delinquent	154,022	113,242	40,780	73.5	45.5
58: Special & Pilot Programs	3,389,138	743,207	2,645,931	21.9	9.5
61: Head Start, Federal	5,972,852	4,494,737	1,478,115	75.3	47.1
64: Limited English Proficient	438,775	323,111	115,664	73.6	35.6
65: Transitional Bilingual, St	4,742,555	3,273,873	1,468,682	69.0	43.3
68: Indian Education, Federal	366,769	267,232	99,537	72.9	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	211,223	545,004	27.9	58.6
79: Other Instructional Pgms	18,106,857	1,050,586	17,056,271	5.8	5.2
88: Child Care	4,751,937	3,581,669	1,170,268	75.4	46.2
89: Community Services	1,113,158	562,334	550,824	50.5	19.2
97: District-Wide Support	68,885,158	50,895,396	17,989,762	73.9	50.5
98: Nutrition Svcs	14,155,201	12,918,608	1,236,593	91.3	54.2
99: Pupil Transportation	14,867,082	11,727,680	3,139,402	78.9	21.4
Total Expenditures	587,183,999	377,335,610	209,848,389	64.3	44.4
Total Use of Resources	587,183,999	377,335,610	209,848,389	64.3	44.4
Ending Fund Balance	27,545,491	36,465,164	8,919,673	132.4	108.9

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
General Fund As Of: May 31, 2022

	Current Year Adopted Budget	Current Year Year to Date Actual	Under Budget (Over)	% Current Year Budget	% Prior Year Budget
Resources Available					
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
Total Debt and Fiscal Management	5,541,170	6,368,165	826,995	114.9	125.3
Restricted and Assigned FB					
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
Total Restricted and Assigned FB	0	11,776,744	11,776,744	100.0	100.0
Unassigned Fund Balance					
890: Unassigned Fund Balance	0	(2,857,069)	(2,857,069)	100.0	100.0
891: Unassigned for Minimum FB Policy	22,004,321	21,177,326	(826,995)	96.2	92.7
Total Fund Balance	27,545,491	36,465,166	8,919,675	132.4	108.9

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account w/ % Received
General Fund As Of: May 31, 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>
District Account								
1 - Local Taxes								
1100 : Local Support Non Tax-Unassigned and Procurement Card Rebates	72,897,467	71,279,659	(1,617,808)	97.8	74,363,731	72,586,769	(1,776,962)	97.6
1900 : Other Local Taxes	0	0	0	100.0	131,580	0	(131,580)	0.0
1 - Local Taxes	72,897,467	71,279,659	(1,617,808)	97.8	74,495,311	72,586,769	(1,908,542)	97.4
2 - Local Non-Tax								
2100 : Tuition & Fees - Unassigned	117,779	112,576	(5,203)	95.6	121,474	926,148	804,674	762.4
2101 : Regular Student Fees	970,000	801	(969,199)	0.1	970,000	17,331	(952,669)	1.8
2102: ALE Student Fees	0	0	0	100.0	0	0	0	100.0
2180 : Convenience Fee	40,000	174	(39,826)	0.4	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	397,102	390,102	5672.9
2201 : Sale of Supplies & Svcs - FR 1	162,000	2,274	(159,726)	1.4	162,000	16,113	(145,887)	9.9
2202 : Sale of Supplies & Svcs - FR 2	68,000	103,696	35,696	152.5	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	2,279	(77,721)	2.8	80,000	13,381	(66,619)	16.7
2205 : Sale of Supplies & Svcs - Trip 1	90,000	6,671	(83,329)	7.4	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	1,737	(763)	69.5
2220 : Copy Center Reimbursements	40,000	5,356	(34,644)	13.4	40,000	12,299	(27,701)	30.7
2231 : CTE Sales of Goods, Supplies & Svcs	40,000	2,865	(37,135)	7.2	40,000	21,106	(18,894)	52.8
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	(228)	(3,780)	-6.4	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	255	255	100.0	0	2,945	2,945	100.0
2300 : Investment Earnings	1,000,000	33,441	(966,559)	3.3	1,000,000	46,410	(953,590)	4.6
2500 : Gifts, Grants, & Donations (Local)	350,000	86,908	(263,092)	24.8	350,000	208,474	(141,526)	59.6
2600 : Fines & Damages	130,000	7,624	(122,376)	5.9	130,000	(39,952)	(169,952)	-30.7
2700 : Rentals & Leases	500,000	66,736	(433,264)	13.3	500,000	206,355	(293,645)	41.3
2702 : Facility Use - Utility Surcharge	85,750	4,037	(81,713)	4.7	85,750	52,931	(32,819)	61.7
2703 : Facility Use - Custodial Labor	251,350	6,867	(244,483)	2.7	251,350	152,449	(98,901)	60.7
2704 : Facility Use - Field/Stadium Maint	13,600	431	(13,170)	3.2	13,600	6,867	(6,733)	50.5
2705 : Facility Use - Security	0	0	0	100.0	0	813	813	100.0
2706 : Facility Use - Theater Tech	29,000	2,994	(26,006)	10.3	29,000	24,203	(4,798)	83.5
2800 : Insurance Recoveries	250,000	127,396	(122,604)	51.0	250,000	35,961	(214,039)	14.4
2900 : Local Support Non Tax-Unassigned	1,727,000	442,468	(1,284,532)	25.6	1,727,000	666,917	(1,060,083)	38.6
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	230,303	230,303	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	126	(874)	12.6	1,000	320	(680)	32.0
2925 : Vending-Food Commissions	1,000	125	(875)	12.5	1,000	244	(756)	24.4
2926 : Other Commissions/Rebates	5,000	6,711	1,711	134.2	5,000	8,866	3,866	177.3
2 - Local Non-Tax	9,839,497	1,031,975	(8,807,522)	10.5	8,145,076	3,055,369	(5,089,707)	37.5

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account w/ % Received
General Fund As Of: May 31, 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>
3 - State - General Purpose								
3100 : Apportionment	258,523,055	176,582,082	(81,940,973)	68.3	256,853,716	177,376,666	(79,477,050)	69.1
3121 : Apportionment - Special Ed	9,194,969	6,538,765	(2,656,204)	71.1	8,784,167	6,488,240	(2,295,927)	73.9
3300 : Local Effort Assistance	0	305,789	305,789	100.0	0	0	0	100.0
3 - State - General Purpose	267,718,024	183,426,635	(84,291,389)	68.5	265,637,883	183,864,906	(81,772,977)	69.2
4 - State - Special Purpose								
4100 : Special Purpose - Unassigned	14,500,000	0	(14,500,000)	0.0	14,500,000	31,229	(14,468,771)	0.2
4121 : Special Education	44,535,773	27,049,172	(17,486,601)	60.7	42,528,124	27,202,809	(15,325,315)	64.0
4155 : Learning Assistance	16,583,354	11,850,929	(4,732,425)	71.5	16,241,576	11,203,323	(5,038,253)	69.0
4156 : State Institutions, Centers, and Homes - Delinquent	420,916	139,726	(281,190)	33.2	267,569	111,875	(155,694)	41.8
4158 : Special & Pilot Programs	3,170,501	630,898	(2,539,603)	19.9	3,442,533	636,543	(2,805,990)	18.5
4159 : Institutions - Juveniles in Adult Jail	0	0	0	100.0	0	100,437	100,437	100.0
4165 : Transitional Bilingual	5,447,635	3,761,482	(1,686,153)	69.0	5,423,174	3,689,491	(1,733,683)	68.0
4174 : Highly Capable	876,712	602,369	(274,343)	68.7	871,174	604,145	(267,029)	69.3
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	8,443,260	(6,502,858)	56.5	14,983,589	10,216,189	(4,767,400)	68.2
4 - State - Special Purpose	100,732,553	52,543,714	(48,188,839)	52.2	38,257,739	53,998,735	(44,259,004)	55.0
5 - Federal - General Purpose								
5200 : Direct Federal Revenue - Unassigned	489,093	274,395	(214,698)	56.1	512,869	253,512	(259,357)	49.4
5500 : Federal Forests	0	442,102	442,102	100.0	0	76,957	76,957	100.0
5 - Federal - General Purpose	489,093	716,497	227,404	146.5	512,869	330,470	(182,399)	64.4
6 - Federal - Special Purpose								
6100 : Special Purpose - OSPI Unassigned	0	0	0	100.0	0	6,711	6,711	100.0
6111 : State and Local Fiscal Recovery Fund (SLFRF)	0	0	0	100.0	0	7,982,121	7,982,121	100.0
6112 : Special Purpose - ESSER II	0	0	0	100.0	25,000,000	660,878	(24,339,122)	2.6
6113 : Special Purpose - ESSER III	0	0	0	100.0	30,000,000	3,411,327	(26,588,673)	11.4
6114 : Special Purpose ESSER III Supplemental Learning Loss	0	0	0	100.0	0	1,360	1,360	100.0
6119 : Special Purpose Cares Act Other	0	0	0	100.0	0	384,771	384,771	100.0
6124 : Special Ed - Supplemental	7,054,456	3,957,701	(3,096,755)	56.1	7,630,718	4,344,264	(3,286,454)	56.9
6138 : CTE - Carl Perkins Grant	254,097	29,592	(224,505)	11.6	254,097	171,499	(82,598)	67.5
6151 : Disadvantaged - Title IA	10,337,068	5,708,167	(4,628,901)	55.2	11,790,742	7,392,128	(4,398,614)	62.7
6152 : School Improvement - TII, IV, V & VI	1,775,261	1,239,315	(535,946)	69.8	1,881,995	1,224,561	(657,434)	65.1
6157 : Institutions - Neglected & Delinquent	159,952	205,295	45,343	128.3	159,952	207,451	47,499	129.7
6164 : Limited English Proficiency	436,748	204,529	(232,219)	46.8	455,668	296,553	(159,115)	65.1
6176 : Targeted Assistance	0	5,205,285	5,205,285	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	5,049,445	4,932,445	4315.8	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	11,110,633	(3,989,367)	73.6
6199 : Fresh Fruit & Vegetable Reimbursement	73,056	0	(73,056)	100.0	0	0	0	100.0

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account w/ % Received
General Fund As Of: May 31, 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>
6261 : Head Start	6,489,502	4,140,080	(2,349,422)	63.8	6,589,502	3,357,140	(3,232,362)	50.9
6268 : Indian Education - ED	195,682	139,429	(56,253)	71.3	209,957	105,272	(104,685)	50.1
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	106,874	106,874	100.0	300,000	227,865	(72,135)	76.0
6998 : USDA Commodities	904,333	29,688	(874,645)	100.0	0	54,797	54,797	100.0
6 - Federal - Special Purpose	37,458,761	27,078,409	(10,380,352)	72.3	99,489,631	40,939,332	(58,550,299)	41.1
7 - Revenue from other Districts	1,885,009	1,569,494	(315,515)	83.3	1,885,009	1,520,248	(364,761)	80.6
7121: Special Education	1,885,009	1,569,494	(315,515)	83.3	1,885,009	1,520,248	(364,761)	80.6
7 - Revenue from other Districts								
8 - Revenue from other Agencies	0	228,230	228,230	100.0	0	328,174	328,174	100.0
8100 : Governmental Entities	0	228,230	228,230	100.0	0	328,174	328,174	100.0
8188 : Day Care	1,455,640	1,012,947	(442,693)	69.6	1,668,000	940,020	(727,980)	56.4
8200 : Private Foundations Revenue	900,000	15,500	(884,500)	1.7	795,950	15,750	(780,200)	2.0
8500 : Educational Service Districts	22,338	35,769	13,431	160.1	22,338	0	(22,338)	0.0
8 - Revenue from other Agencies	2,377,978	1,292,446	(1,085,532)	54.4	2,486,288	1,283,944	(1,202,344)	51.6
9 - Other Financing Sources	0	236,795	236,795	100.0	0	154,631	154,631	100.0
9300 : Sale of Equipment	0	236,795	236,795	100.0	0	154,631	154,631	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
9 - Other Financing Sources	3,000,000	236,795	(2,763,205)	7.9	3,000,000	154,631	(2,845,369)	5.2
District Total	496,398,422	339,175,623	(157,222,799)	68.3	553,909,806	357,734,404	(196,175,402)	64.6

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: **May 31, 2022**

<u>Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Current Month</u>	<u>Current Year Year to Date</u>	<u>Encumbrance</u>	<u>Unspent/Unencumbered</u>	<u>Percent Expended</u>
01: Basic Education							
01000 : Basic Education	202,131,124	201,927,407	16,017,830	142,752,164	70,581,388	(11,202,428)	105.5
01007 : Basic Education - One Time	0	0	0	7,467	0	(7,467)	100.0
01011 : Basic Education Enrichment	31,965,047	32,172,432	2,746,138	24,401,462	6,938,841	624,744	98.0
01030 : BE Attendance BECCA	0	70,676	596	2,528	695	(3,223)	100.0
01040 : BE Building Contributions	0	487,656	9,465	74,674	8,559	(83,233)	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	197,489	1,753,965	599,588	213,090	91.7
01079 : BE Categorical Carryover	347,733	(1,476,945)	0	0	0	347,733	71.5
01091 : BE Ib Enrichment	584,613	584,613	39,632	333,365	84,644	166,604	71.5
01210 : BE Fund Balance Special Ed	3,941,603	3,941,603	22,054	260,200	66,158	3,615,245	8.3
01240 : BE Sped Peer Review Pool	85,000	85,000	0	0	0	85,000	0.0
01250 : BE Campus Security	2,330,531	2,330,531	164,991	1,494,293	528,787	542,451	78.9
01280 : BE HS Graduation	95,000	90,671	30,000	32,814	30,685	31,501	66.8
01281 : BE HS Graduation Enrichment	27,000	51,361	536	8,306	22,991	(4,297)	115.9
01310 : BE Education Support Professional Coverage	5,000	5,000	1,026	3,667	0	1,333	73.3
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	8,602	3,282	225,994	100.0
01650 : BE Special Programs	0	0	0	1,677	0	(1,677)	100.0
01651 : BE Special Programs Enrichment	1,653,970	1,693,970	109,195	997,917	419,649	236,403	100.0
01701 : BE QP 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	1,004,172	7,967,395	2,402,026	328,157	96.9
01881 : BE Partner Schools Enrichment	962,162	962,724	78,141	705,624	243,715	12,823	98.7
01901 : BE Running Start	3,465,959	3,455,959	9,794	1,026,298	2,347,202	92,459	97.3
01905 : BE Int'L Baccalaureate	0	0	0	550	0	(550)	100.0
01915 : BE Bargained Enhancement	1,345,417	1,345,417	8,426	93,460	2,667	1,249,290	100.0
01940 : BE MS Athletic Reserve	0	269,084	0	0	0	0	100.0
01990 : BE Curriculum & Instruction	3,960,416	3,961,416	226,096	1,974,555	292,358	1,693,503	57.2
01991 : BE Curriculum & Instruction 1X	3,800,000	3,802,500	832	1,935	0	3,798,065	0.1
01993 : BE Curriculum & Inst Enrichmen	0	0	0	689	0	(689)	100.0
	270,672,092	269,078,556	20,666,658	184,055,043	84,573,236	2,043,813	99.2
02: Basic Education - ALE							
02000 : BE Alternative Learning Exp	12,342,686	12,342,686	1,019,681	9,575,105	3,167,004	(399,423)	103.2
	12,342,686	12,342,686	1,019,681	9,575,105	3,167,004	(399,423)	103.2
03: Basic Education-1418 Open							
03000 : Basic Ed - 1418 Open Doors	3,139,250	3,139,250	118,382	1,090,742	1,333,050	715,458	77.2
	3,139,250	3,139,250	118,382	1,090,742	1,333,050	715,458	77.2
12: Fed Stimulus - School Imp							
12000 : ESSER II	22,172,949	22,146,184	(855,940)	1,774,987	249,675	20,148,287	9.1
12099 : ESSER II - Indirects	2,827,051	2,827,051	0	0	0	2,827,051	0.0
	25,000,000	24,973,235	(855,940)	1,774,987	249,675	22,975,338	8.1
13: Fed Stimulus - Fiscal Stab							
13000 : ESSER III	26,607,539	22,795,086	1,488,974	5,708,578	6,364,783	14,534,179	45.4
13099 : ESSER III - Indirects	3,392,461	3,392,461	18,991	165,773	55,138	3,171,551	6.5
13102 : ESSER Attendance & Reengagement District Grant 21-22	0	82,172	0	0	0	0	0.0
13202 : ARP-Homeless Children And Youth Round II 21-24	0	314,703	0	0	0	0	0.0
13302 : ARP Elem & Sec Homeless Child 21-22	0	90,034	9,174	31,781	19,155	(50,935)	0.0
13312 : Beginning Educator Support Team ESA Grant	0	17,531	0	0	0	0	0.0
13352 : Two-Year Tribal, Heritage & Dual Language Program	0	96,293	0	2,500	19,997	(22,497)	100.0
13402 : ESSER: CTE Graduation Pathways	0	144,440	8,043	8,043	8,095	(16,139)	100.0

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: May 31, 2022

Program	Adopted Budget	Revised Budget	Current Month	Current Year Year to Date	Encumbrance	Unspent/Unencumbered	Percent Expended
14: Fed Stimulus - IDEA	30,000,000	26,932,720	1,525,182	5,916,674	6,467,168	17,616,158	41.3
14000 : ESSER III Supplemental	0	3,442,353	297,798	1,367,266	1,310,647	(2,677,913)	100.0
19: Fed Stimulus - Other	0	3,442,353	297,798	1,367,266	1,310,647	(2,677,913)	100.0
19119 : DOH Learn To Return	0	0	6,146	20,078	0	(20,078)	100.0
21: Special Education, State	0	0	6,146	20,078	0	(20,078)	100.0
21000 : Special Education - State	20,063,178	19,613,178	1,625,952	14,665,188	5,472,338	(74,348)	100.4
21011 : Special Education Enrichment	4,292,198	4,293,198	402,734	3,840,256	932,696	(480,754)	111.2
21021 : Spec Ed Enrichment-Director A	0	0	2,776	42,098	1,660	(43,759)	100.0
21031 : Spec Ed Enrichment-Director B	0	0	300	30,724	8,970	(39,694)	100.0
21510 : SPED - Preschool	3,646,637	3,646,637	292,549	2,556,132	792,949	297,556	91.8
21560 : SPED - State Safety Net	0	3,068,865	105,184	2,031,425	770,268	(2,801,693)	100.0
21600 : Special Ed State - Elem. Ed.	13,904,187	12,730,965	1,186,307	10,402,283	3,399,342	102,562	99.3
21660 : SPED State Safety Net Elem Ed	144,205	144,205	14,584	128,266	50,071	(34,132)	123.7
21700 : Special Ed State - Sec. Ed.	10,862,797	9,568,843	875,507	7,872,053	2,483,193	507,550	95.3
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	33,930	326,830	86,463	275,188	60.0
21800 : Special Ed State - CBT	1,190,183	1,037,494	82,804	739,539	230,402	220,242	81.5
21860 : SPED Safety Net Comm Based Tra	0	0	6,561	39,260	11,269	(50,528)	100.0
22 : SPED Infants & Tod - State	54,799,865	54,799,865	4,629,187	42,674,054	14,239,622	(2,113,811)	103.9
22000 : Sped Infants & Toddlers-State	0	0	580	581	0	(581)	100.0
23: Special Education, Other	0	0	580	581	0	(581)	100.0
23000 : IDEA American Rescue Plan Funds	0	397,000	21,148	69,648	140,923	(210,571)	100.0
24: Special Education, Federal	0	397,000	21,148	69,648	140,923	(210,571)	100.0
24511 : SPED Ideab Preschool 20-21	0	0	0	0	0	0	100.0
24512 : SPED Ideab Preschool 21-22	215,636	217,109	14,141	124,365	39,895	51,376	76.2
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	0	0	0	100.0
24662 : SPED Safety Net - Elem. Ed.	235,794	235,794	21,635	162,989	83,804	(10,999)	104.7
24700 : SPED Ideab Flow Thru - Sec Ed	0	0	0	0	0	0	100.0
24701 : SPED Ideab Flow Thru - Sec Ed	0	0	0	0	0	0	100.0
24702 : SPED Ideab Flow Thru - Sec Ed	6,331,103	6,490,013	520,470	4,615,444	1,448,018	267,642	95.8
24761 : SPED Safety Net - Secondary Ed	0	0	6,596	59,565	9,329	(68,894)	100.0
24762 : SPED Safety Net - Secondary Ed	299,043	299,043	17,894	171,646	51,221	76,176	74.5
24862 : SPED Safety Net - CBT	288,514	288,514	17,873	172,481	47,804	68,229	76.4
31: Career & Tech Ed, State	7,378,669	7,539,052	598,608	5,306,490	1,680,071	392,108	94.7
31000 : CTE Technical Support	111,282	111,282	9,164	83,676	27,329	277	99.8
31011 : CTE Support - Enrichment	38,095	38,095	0	15,245	17,034	5,816	84.7
31200 : CTE JROTC	557,068	487,152	57,482	426,208	131,698	(838)	100.2
31510 : CTE Administration	2,307,901	2,672,784	157,701	1,638,820	381,396	287,686	87.5
31600 : CTE Agriculture & Science	486,388	651,120	77,522	498,843	130,530	(142,985)	129.4
31605 : CTE Lincoln Tree Farm Harvest	0	25,500	509	22,332	0	(22,332)	100.0
31610 : CTE Business Education	1,291,512	1,293,125	113,787	1,027,139	322,888	(58,515)	104.5
31620 : CTE Marketing Education	268,014	249,764	21,879	193,896	42,522	31,596	88.2
31630 : CTE Diversified Occupations	701,232	736,226	68,934	636,501	192,003	(127,271)	118.1
31640 : CTE Trade & Industry	1,889,952	2,069,574	166,216	1,609,166	400,774	(119,988)	106.3

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: May 31, 2022

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	1,501,731	124,645	1,121,797	295,626	(901)	100.1
31660 : CTE Next Move	241,358	242,658	22,657	200,682	42,831	(2,155)	100.9
31670 : CTE Technology	673,693	829,396	90,329	818,750	202,277	(347,335)	151.6
31680 : CTE Health Occupations	829,067	1,150,070	75,743	938,697	210,477	(320,108)	138.6
31710 : CTE Career Guidance		416,095	27,773	236,529	81,147	98,419	76.3
31880 : CTE Partner School	1,870,364	2,332,273	191,469	1,736,677	526,964	(393,277)	121.0
31901 : CTE Running Start	128,339	216,170	27,780	67,609	134,868	(74,138)	157.8
31902 : CTE Open Doors	130,156	130,156	0	0	120,000	10,156	92.2
	13,357,038	15,153,171	1,233,589	11,272,569	3,260,363	(1,175,894)	108.8
34: Middle School CTE							
34500 : CTE Middle School	3,322,368	3,561,001	254,011	2,516,035	701,657	104,676	96.8
	3,322,368	3,561,001	254,011	2,516,035	701,657	104,676	96.8
38: Career & Tech Ed, Federal							
38501 : CTE Perkins Grant 20-21	0	0	0	0	(2,393)	2,393	100.0
38502 : CTE Perkins Grant 21-22	244,677	256,478	0	325,829	0	(81,152)	133.2
38532 : Non-Traditional Fields Competitive Grant	0	3,371	0	0	0	0	
38552 : Perkins Reserve Grants	0	1,060	0	0	0	0	100.0
	244,677	260,909	0	325,829	(2,393)	(78,759)	132.2
51: Disadvantaged, Federal							
51201 : OSSI Targeted/Comprehensive 20-21	0	0	0	0	0	0	100.0
51202 : OSSI Targeted/Comprehensive 21-22	409,242	604,504	92,597	476,381	49,467	(116,606)	128.5
51501 : T1-A Disadvantaged 20-21	0	0	(27,448)	213,424	(210)	(213,214)	100.0
51502 : T1-A Disadvantaged 21-22	10,799,674	11,374,692	908,679	7,495,767	2,438,910	864,996	92.0
51509 : T1-A Disadvantaged 18-19	0	0	(228)	0	0	0	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	55,768	3,585	35,474	11,888	(179)	100.4
51602 : T1-D Neglect & Delinqnt 21-22	97,526	107,441	3,071	61,580	22,626	13,321	86.3
	11,353,625	12,151,174	980,255	8,282,626	2,522,681	548,318	95.2
52: School Improvement, Federa							
52421 : Title IV - Part A 20-21	0	0	0	0	0	0	100.0
52422 : Title IV - Part A 21-22	661,998	768,385	63,240	496,120	187,085	(21,207)	103.2
52471 : T2-A Teacher Quality 20-21	0	0	0	0	0	0	100.0
52472 : T2-A Teacher Quality 21-22	1,150,226	1,151,771	103,168	862,826	265,317	22,083	98.1
52478 : T2-A Teacher Quality 17-18	0	1,368	1,368	1,368	0	(1,368)	100.0
	1,812,224	1,920,156	167,775	1,360,314	452,402	(492)	100.0
55: Learning Assistance Prog.							
55500 : Learning Assistance Program	10,449,668	11,459,360	865,817	8,014,797	2,421,343	13,528	99.9
55501 : Learning Assistance Co-Teach	0	0	0	21,542	0	(21,542)	100.0
55520 : LAP High Poverty	5,189,789	5,693,762	439,407	3,244,751	973,510	971,528	81.3
55521 : LAP High Poverty Co-Teach	0	0	0	(430)	0	430	100.0
	15,639,457	17,153,122	1,305,224	11,280,660	3,394,853	963,944	93.8
56: State Institutions, Ctrs &							
56007 : Remann Hall - Enrichment	166,759	166,759	13,825	125,918	33,418	7,423	95.5
56510 : Remann Hall	255,558	255,558	17,142	157,353	49,098	49,107	80.8
	422,317	422,317	30,967	283,271	82,516	56,529	86.6
57: Neglected & Delinquent							
57511 : T1-D Neglect/Delinquent 20-21	154,022	158,684	11,685	113,242	38,044	2,736	98.2
57512 : T1-D Neglect/Delinquent 21-22							
	154,022	158,684	11,685	113,242	38,044	2,736	98.2
58: Special & Pilot Programs							
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

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: **May 31, 2022**

<u>Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Current Month</u>	<u>Current Year Year to Date</u>	<u>Encumbrance</u>	<u>Unspent/Unencumbered</u>	<u>Percent Expended</u>
58161 : Homeless Student Stability 21	0	0	0	0	0	0	100.0
58162 : Homeless Student Stability 22	65,830	63,892	6,582	54,157	19,460	(7,787)	111.8
58262 : WAKids 101 & Inter-Rater Reliability Teacher Comp.	0	10,320	0	11,105	0	(11,105)	100.0
58282 : High Demand Career & Tech Ed.	0	14,019	0	5,565	5,256	(10,821)	100.0
58310 : Beg Ed Support Team 19-20	0	0	0	0	0	0	100.0
58311 : Beg Ed Support Team 20-21	0	0	0	0	0	0	100.0
58312 : Beg Ed Support Team 21-22	186,916	280,374	44,350	202,557	50,703	(66,344)	135.5
58322 : Stern Lighthouse Schools	0	28,038	4,417	4,417	18,395	(22,811)	100.0
58412 : Consolidated Equity & Sustainability Dual Credit	0	70,094	0	42,693	0	(42,693)	100.0
58432 : High School ASB & Athletic Fee Grant Program	0	28,038	1,333	8,289	81	(8,369)	100.0
58432 : Media Literacy/Synthetic Media & Digital Citizenship	0	7,758	0	0	2,641	(2,641)	100.0
58592 : Meritme Program - Core Plus	0	39,722	13,440	14,125	11,039	(25,164)	100.0
58652 : Admin Intern Program 21-22	0	23,540	2,832	6,434	0	(6,434)	100.0
58662 : Recruiting Wash Teachers 21-22	0	20,000	3,332	6,375	0	(6,375)	100.0
58672 : WA 1st Robotics Competition 22	0	9,814	5,902	9,902	0	(9,902)	100.0
58692 : First Washington Grant-First Tech Challenge	0	12,477	507	957	0	(957)	100.0
58731 : OSSSI District Grant 21	0	0	0	0	0	0	100.0
58732 : OSSSI District Grant 22	0	291,153	16,633	143,726	15,560	(159,287)	100.0
58752 : OSSSI Targeted/Comprehensive 22	254,605	199,696	41,988	120,089	17,290	117,226	54.0
58772 : Tpep Teacher Training 21-22	191,587	119,673	0	112,818	0	78,769	58.9
58792 : Inclusionary Practices Lea Paraeducator Training Support	93,458	42,141	0	0	0	93,458	0.0
58900 : Para Educator Cert. Program	0	34,040	0	0	0	0	100.0
61: Head Start, Federal	3,389,138	3,918,691	141,316	743,207	140,425	2,505,506	26.1
61510 : Head Start Regular 19-20	0	0	316	405	0	(405)	100.0
61511 : Head Start Regular 20-21	0	0	(15)	184,121	(1)	(184,121)	100.0
61512 : Head Start Regular 21-22	5,806,722	5,877,564	460,351	4,251,462	1,294,038	261,221	95.5
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	(8,341)	48,298	0	17,832	73.0
61531 : Head Start Covid 19 CS & C6	100,000	592,972	0	5,550	8,944	85,506	14.5
61549 : Head Start Extension - Regular	0	0	0	0	0	0	100.0
64: Limited English Proficient	5,972,852	6,536,666	452,311	4,494,737	1,302,981	175,134	97.1
64501 : Limited English 20-21	0	0	0	0	0	0	100.0
64502 : Limited English 21-22	438,775	473,421	29,877	323,111	75,147	40,517	90.8
65: Transitional Bilingual, St	438,775	473,421	29,877	323,111	75,147	40,517	90.8
01065: BE Trans Bilingual Enrichment	34,939	0	0	0	0	34,939	0.0
65000 : Transitional Bilingual	4,707,616	4,707,616	357,321	3,273,873	98,381	451,362	90.4
68: Indian Education, Federal	4,742,555	4,707,616	357,321	3,273,873	982,381	451,362	89.7
68011 : Indian Education Enrichment	164,596	164,596	15,403	113,725	40,095	10,776	93.5
68501 : Indian Education 20-21	0	0	0	0	0	0	100.0
68502 : Indian Education 21-22	202,173	190,471	16,172	153,507	51,867	(3,201)	101.6
69: Other Compensatory Program	366,769	355,067	31,575	267,232	91,962	7,575	97.9
69200 : District Conferences	0	14,535	0	0	0	0	100.0
73: Summer School	0	14,535	0	0	0	0	100.0
73010 : Summer School - Buildings	0	(179)	0	0	0	0	100.0
73880 : Summer School - Partner School	0	0	0	741	0	(741)	100.0
	0	(179)	0	741	0	(741)	100.0

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: May 31, 2022

<u>Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Current Month</u>	<u>Current Year Year to Date</u>	<u>Encumbrance</u>	<u>Unspent/Unencumbered</u>	<u>Percent Expended</u>
74: Highly Capable, State	756,227	756,227	25,588	211,223	72,595	472,409	37.5
74000 : Highly Capable	756,227	756,227	25,588	211,223	72,595	472,409	37.5
79: Other Instructional Pgms	756,227	756,227	25,588	211,223	72,595	472,409	37.5
79000 : Other Instructional Programs	16,580,554	7,208,570	0	0	0	16,580,554	0.0
79039 : Dream Factory Learning Center	0	3,883	39	313	0	(313)	100.0
79128 : Whole Kids Foundation	0	162	0	0	0	0	100.0
79181 : Wallace Foundation 20-21	0	0	0	0	0	0	100.0
79182 : Wallace Foundation 21-22	645,992	645,992	27,162	166,307	31,636	448,050	30.6
79201 : JROTC - Army 20-21	0	0	0	0	0	0	100.0
79202 : JROTC - Army 21-22	228,569	228,569	21,498	185,106	57,038	(13,574)	105.9
79240 : Kaiser Wellbeing	0	27,011	1,931	3,967	0	(3,967)	100.0
79259 : Rockefeller Philanthropy Advis	0	2,112	0	2,197	0	(2,197)	100.0
79261 : JROTC - Navy 20-21	0	0	0	0	0	0	100.0
79262 : JROTC - Navy 21-22	84,619	84,619	6,915	56,237	20,542	7,840	90.7
79270 : JROTC - Navy Start Up	0	6,980	1,406	5,172	0	(5,172)	100.0
79292 : JROTC - Navy Orientation 21-22	0	3,371	269	3,991	0	(3,991)	100.0
79345 : Gates Ap/Ib Support	0	6,202	0	0	0	0	100.0
79359 : Jobs For America'S Graduates	0	8,134	0	0	0	0	100.0
79360 : Ctr For Strength Teaching Prof	0	30,023	2,322	13,234	0	(13,234)	100.0
79382 : ECEAP USDA Meals/Snacks 11-12	22,338	0	0	0	0	22,338	0.0
79391 : City Of Tacoma - CBT 2022	0	349,554	16,513	84,918	16,682	(101,600)	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	20,595	24,983	51,461	(76,444)	100.0
79409 : City Of Tacoma - Restorative Justice (Prior Cleanups)	0	137,680	0	0	0	0	100.0
79411 : City Of Tacoma - Ssgrin 2022	0	277,244	4,075	92,688	50,250	(142,938)	100.0
79419 : City Of Tacoma - Ssgrin (Prior Cleanups)	0	32,893	0	(2)	0	2	100.0
79420 : Old Town Music Society Fund K8	0	24,335	24,335	24,335	0	(24,335)	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	8,644	80,365	22,888	(11,587)	112.6
79532 : JROTC - Marines 21-22	108,015	108,015	9,898	88,338	26,799	(7,123)	106.6
79560 : Old Town Music Society Fund Hs	0	12,165	12,165	12,165	0	(12,165)	100.0
79580 : Curriculum Fundraising	0	564,518	18,766	77,104	2,756	(79,860)	100.0
79585 : International Exchange Program	121,474	121,474	10,007	91,342	31,012	(879)	100.7
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

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: **May 31, 2022**

<u>Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Current Month</u>	<u>Current Year Year to Date</u>	<u>Encumbrance</u>	<u>Unspent/Unencumbered</u>	<u>Percent Expended</u>
58161 : Homeless Student Stability 21	0	0	0	0	0	0	100.0
58162 : Homeless Student Stability 22	65,830	63,892	6,582	54,157	19,460	(7,787)	111.8
58262 : WAKids 101 & Inter-Rater Reliability Teacher Comp.	0	10,320	0	11,105	0	(11,105)	100.0
58282 : High Demand Career & Tech Ed.	0	14,019	0	5,565	5,256	(10,821)	100.0
58310 : Beg Ed Support Team 19-20	0	0	0	0	0	0	100.0
58311 : Beg Ed Support Team 20-21	0	0	0	0	0	0	100.0
58312 : Beg Ed Support Team 21-22	186,916	280,374	44,350	202,557	50,703	(66,344)	135.5
58322 : Stern Lighthouse Schools	0	28,038	4,417	4,417	18,395	(22,811)	100.0
58412 : Consolidated Equity & Sustainability Dual Credit	0	70,094	0	42,693	0	(42,693)	100.0
58432 : High School ASB & Athletic Fee Grant Program	0	28,038	1,333	8,289	81	(8,369)	100.0
58432 : Media Literacy/Synthetic Media & Digital Citizenship	0	7,758	0	0	2,641	(2,641)	100.0
58592 : Meritme Program - Core Plus	0	39,722	13,440	14,125	11,039	(25,164)	100.0
58652 : Admin Intern Program 21-22	0	23,540	2,832	6,434	0	(6,434)	100.0
58662 : Recruiting Wash Teachers 21-22	0	20,000	3,332	6,375	0	(6,375)	100.0
58672 : WA 1st Robotics Competition 22	0	9,814	5,902	9,902	0	(9,902)	100.0
58692 : First Washington Grant-First Tech Challenge	0	12,477	507	957	0	(957)	100.0
58731 : OSSSI District Grant 21	0	0	0	0	0	0	100.0
58732 : OSSSI District Grant 22	0	291,153	16,633	143,726	15,560	(159,287)	100.0
58752 : OSSSI Targeted/Comprehensive 22	254,605	199,696	41,988	120,089	17,290	(117,226)	54.0
58772 : Tpep Teacher Training 21-22	191,587	119,673	0	112,818	0	78,769	58.9
58792 : Inclusionary Practices Lea Paraeducator Training Support	93,458	42,141	0	0	0	93,458	0.0
58900 : Para Educator Cert. Program	0	34,040	0	0	0	0	100.0
61: Head Start, Federal	3,389,138	3,918,691	141,316	743,207	140,425	2,505,506	26.1
61510 : Head Start Regular 19-20	0	0	316	405	0	(405)	100.0
61511 : Head Start Regular 20-21	0	0	(15)	184,121	(1)	(184,121)	100.0
61512 : Head Start Regular 21-22	5,806,722	5,877,564	460,351	4,251,462	1,294,038	261,221	95.5
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	(8,341)	48,298	0	17,832	73.0
61531 : Head Start Covid 19 CS & C6	100,000	592,972	0	5,550	8,944	85,506	14.5
61549 : Head Start Extension - Regular	0	0	0	0	0	0	100.0
64: Limited English Proficient	5,972,852	6,536,666	452,311	4,494,737	1,302,981	175,134	97.1
64501 : Limited English 20-21	0	0	0	0	0	0	100.0
64502 : Limited English 21-22	438,775	473,421	29,877	323,111	75,147	40,517	90.8
65: Transitional Bilingual, St	438,775	473,421	29,877	323,111	75,147	40,517	90.8
01065: BE Trans Bilingual Enrichment	34,939	0	0	0	0	34,939	0.0
65000 : Transitional Bilingual	4,707,616	4,707,616	357,321	3,273,873	98,381	451,362	90.4
68: Indian Education, Federal	4,742,555	4,707,616	357,321	3,273,873	982,381	451,362	89.7
68011 : Indian Education Enrichment	164,596	164,596	15,403	113,725	40,095	10,776	93.5
68501 : Indian Education 20-21	0	0	0	0	0	0	100.0
68502 : Indian Education 21-22	202,173	190,471	16,172	153,507	51,867	(3,201)	101.6
69: Other Compensatory Program	366,769	355,067	31,575	267,232	91,962	7,575	97.9
69200 : District Conferences	0	14,535	0	0	0	0	100.0
73: Summer School	0	14,535	0	0	0	0	100.0
73010 : Summer School - Buildings	0	(179)	0	0	0	0	100.0
73880 : Summer School - Partner School	0	0	0	741	0	(741)	100.0
	0	(179)	0	741	0	(741)	100.0

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: May 31, 2022

<u>Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Current Month</u>	<u>Current Year Year to Date</u>	<u>Encumbrance</u>	<u>Unspent/Unencumbered</u>	<u>Percent Expended</u>
74: Highly Capable, State	756,227	756,227	25,588	211,223	72,595	472,409	37.5
74000 : Highly Capable	756,227	756,227	25,588	211,223	72,595	472,409	37.5
79: Other Instructional Pgms	756,227	756,227	25,588	211,223	72,595	472,409	37.5
79000 : Other Instructional Programs	16,580,554	7,208,570	0	0	0	16,580,554	0.0
79039 : Dream Factory Learning Center	0	3,883	39	313	0	(313)	100.0
79128 : Whole Kids Foundation	0	162	0	0	0	0	100.0
79181 : Wallace Foundation 20-21	0	0	0	0	0	0	100.0
79182 : Wallace Foundation 21-22	645,992	645,992	27,162	166,307	31,636	448,050	30.6
79201 : JROTC - Army 20-21	0	0	0	0	0	0	100.0
79202 : JROTC - Army 21-22	228,569	228,569	21,498	185,106	57,038	(13,574)	105.9
79240 : Kaiser Wellbeing	0	27,011	1,931	3,967	0	(3,967)	100.0
79259 : Rockefeller Philanthropy Advis	0	2,112	0	2,197	0	(2,197)	100.0
79261 : JROTC - Navy 20-21	0	0	0	0	0	0	100.0
79262 : JROTC - Navy 21-22	84,619	84,619	6,915	56,237	20,542	7,840	90.7
79270 : JROTC - Navy Start Up	0	6,980	1,406	5,172	0	(5,172)	100.0
79292 : JROTC - Navy Orientation 21-22	0	3,371	269	3,991	0	(3,991)	100.0
79345 : Gates Ap/Ib Support	0	6,202	0	0	0	0	100.0
79359 : Jobs For America'S Graduates	0	8,134	0	0	0	0	100.0
79360 : Ctr For Strength Teaching Prof	0	30,023	2,322	13,234	0	(13,234)	100.0
79382 : ECEAP USDA Meals/Snacks 11-12	22,338	0	0	0	0	22,338	0.0
79391 : City Of Tacoma - CBT 2022	0	349,554	16,513	84,918	16,682	(101,600)	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	20,595	24,983	51,461	(76,444)	100.0
79409 : City Of Tacoma - Restorative Justice (Prior Cleanups)	0	137,680	0	0	0	0	100.0
79411 : City Of Tacoma - Ssgin 2022	0	277,244	4,075	92,688	50,250	(142,938)	100.0
79419 : City Of Tacoma - Ssgin (Prior Cleanups)	0	32,893	0	(2)	0	2	100.0
79420 : Old Town Music Society Fund K8	0	24,335	24,335	24,335	0	(24,335)	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	8,644	80,365	22,888	(11,587)	112.6
79532 : JROTC - Marines 21-22	108,015	108,015	9,898	88,338	26,799	(7,123)	106.6
79560 : Old Town Music Society Fund Hs	0	12,165	12,165	12,165	0	(12,165)	100.0
79580 : Curriculum Fundraising	0	564,518	18,766	77,104	2,756	(79,860)	100.0
79585 : International Exchange Program	121,474	121,474	10,007	91,342	31,012	(879)	100.7
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

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: **May 31, 2022**

<u>Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Current Month</u>	<u>Current Year Year to Date</u>	<u>Encumbrance</u>	<u>Unspent/Unencumbered</u>	<u>Percent Expended</u>
79733 : Lincoln Ctr Extended Day Supp.	0	6,308	0	0	0	0	100.0
79754 : Greater Tacoma Community Fdm	0	18,287	311	1,243	0	(1,243)	100.0
79755 : Foundation For Tacoma Students	0	53,872	3,240	10,738	0	(10,738)	100.0
79850 : Arts Collaboration	31,425	31,425	2,120	9,837	0	21,588	31.3
79900 : Misc Targeted Grants	149,958	169,967	0	16,009	0	133,949	10.7
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
88: Child Care	18,106,857	10,597,920	192,209	1,050,586	311,064	16,745,207	7.5
88010 : Tuition Based Preschool	569,338	569,338	48,053	399,057	140,553	29,728	94.8
88011 : Preschool - Enrichment	0	0	5,816	17,222	9,101	(26,324)	100.0
88040 : Head Start Contributions	0	99	0	0	0	0	100.0
88101 : Early Childhood Ed 20-21	0	0	0	0	(7,444)	7,444	100.0
88102 : Early Childhood Ed 21-22	1,668,000	1,833,331	270,302	1,379,343	397,553	(108,896)	106.5
88211 : Transportation Preschool	30,000	30,000	0	0	0	30,000	0.0
88310 : SPED Community Preschool	2,484,599	2,484,599	200,998	1,786,047	571,070	127,481	94.9
89: Community Services	4,751,937	4,917,367	525,169	3,581,669	1,110,834	59,434	98.7
89010 : Facility Use	177,250	177,250	9,053	69,062	0	108,188	39.0
89020 : Facility Use - Fields	7,350	7,350	852	15,932	0	(8,582)	216.8
89030 : Facility Use - Swim Pools	7,100	7,100	3,779	16,032	0	(8,932)	225.8
89040 : Facility Use - Stadiums	31,000	31,000	3,436	16,253	0	14,747	52.4
89050 : Facility Use - Theaters	157,000	157,000	15,723	92,911	0	64,089	59.2
89060 : Facility Use - Other	42,000	42,000	838	35,532	0	6,468	84.6
89150 : Summer Nutrition Svcs	117,000	117,000	0	0	0	117,000	0.0
89160 : Community Partnerships	574,458	574,958	42,781	316,613	115,308	142,537	75.2
97: District-Wide Support	1,113,158	1,113,658	76,461	562,334	115,308	435,516	60.9
97000 : District-Wide Support	36,436,999	36,720,481	2,593,576	28,707,714	6,316,218	1,413,067	96.1
97011 : District-Wide Support Enrichment	27,940,170	29,397,271	1,778,969	17,967,953	7,345,145	2,627,073	90.6
97090 : DWS Tech General Admin	3,000,000	2,850,000	541,083	3,201,353	511,883	(713,236)	123.8
97093 : DWS Tech Util/Net	166,519	286,519	14,139	136,724	257,378	(227,583)	236.7
97580 : DWS Security	1,341,470	1,578,942	89,377	881,602	272,349	187,519	86.0
97880 : DWS Partner School	0	0	0	50	0	(50)	100.0
98: Nutrition Svcs	68,885,158	70,833,213	5,017,143	50,895,396	14,702,972	3,286,790	95.2
98000 : Nutrition Services	14,155,188	14,155,247	1,667,320	12,690,550	1,846,684	(382,046)	102.7
98011 : Nutrition Services Enrichment	0	211,708	21,783	53,215	164,203	(217,418)	100.0
98030 : Nutrition Svcs - Summer	13	(46)	0	(1,422)	0	1,435	0.0
98301 : Nutrition Services - Mfg	0	109,031	(102,154)	0	0	0	100.0
98401 : Nutrition Serv -Meals For Kids	0	97,408	200	95,552	1,274	(96,826)	100.0
98412 : Safe School Meals Grant	0	80,712	80,712	80,712	0	(80,712)	100.0
99: Pupil Transportation	14,155,201	14,654,060	1,667,860	12,918,608	2,012,161	(775,568)	105.5
99000 : Pupil Transportation	15,093,541	15,205,671	1,658,348	12,154,492	1,036,777	1,902,271	87.4
99011 : Pupil Transportation Enrichmen	390,184	403,458	14,808	133,128	15,685	241,370	38.1
99110 : Transportation - Ex Curr	330,000	218,000	22,922	44,799	172,737	112,464	65.9
99120 : Transportation - Field Trips	(946,643)	(946,643)	(88,460)	(604,739)	64,301	(406,204)	57.1
District Total	587,183,999	587,183,999	42,135,385	377,335,610	145,818,849	63,994,601	89.1

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: **May 31, 2022**

<u>Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Current Month</u>	<u>Current Year Year to Date</u>	<u>Encumbrance</u>	<u>Unspent/Unencumbered</u>	<u>Percent Expended</u>
79733 : Lincoln Ctr Extended Day Supp.	0	6,308	0	0	0	0	100.0
79754 : Greater Tacoma Community Fdm	0	18,287	311	1,243	0	(1,243)	100.0
79755 : Foundation For Tacoma Students	0	53,872	3,240	10,738	0	(10,738)	100.0
79850 : Arts Collaboration	31,425	31,425	2,120	9,837	0	21,588	31.3
79900 : Misc Targeted Grants	149,958	169,967	0	16,009	0	133,949	10.7
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
88: Child Care	18,106,857	10,597,920	192,209	1,050,586	311,064	16,745,207	7.5
88010 : Tuition Based Preschool	569,338	569,338	48,053	399,057	140,553	29,728	94.8
88011 : Preschool - Enrichment	0	0	5,816	17,222	9,101	(26,324)	100.0
88040 : Head Start Contributions	0	99	0	0	0	0	100.0
88101 : Early Childhood Ed 20-21	0	0	0	0	(7,444)	7,444	100.0
88102 : Early Childhood Ed 21-22	1,668,000	1,833,331	270,302	1,379,343	397,553	(108,896)	106.5
88211 : Transportation Preschool	30,000	30,000	0	0	0	30,000	0.0
88310 : SPED Community Preschool	2,484,599	2,484,599	200,998	1,786,047	571,070	127,481	94.9
89: Community Services	4,751,937	4,917,367	525,169	3,581,669	1,110,834	59,434	98.7
89010 : Facility Use	177,250	177,250	9,053	69,062	0	108,188	39.0
89020 : Facility Use - Fields	7,350	7,350	852	15,932	0	(8,582)	216.8
89030 : Facility Use - Swim Pools	7,100	7,100	3,779	16,032	0	(8,932)	225.8
89040 : Facility Use - Stadiums	31,000	31,000	3,436	16,253	0	14,747	52.4
89050 : Facility Use - Theaters	157,000	157,000	15,723	92,911	0	64,089	59.2
89060 : Facility Use - Other	42,000	42,000	838	35,532	0	6,468	84.6
89150 : Summer Nutrition Svcs	117,000	117,000	0	0	0	117,000	0.0
89160 : Community Partnerships	574,458	574,958	42,781	316,613	115,308	142,537	75.2
97: District-Wide Support	1,113,158	1,113,658	76,461	562,334	115,308	435,516	60.9
97000 : District-Wide Support	36,436,999	36,720,481	2,593,576	28,707,714	6,316,218	1,413,067	96.1
97011 : District-Wide Support Enrichment	27,940,170	29,397,271	1,778,969	17,967,953	7,345,145	2,627,073	90.6
97090 : DWS Tech General Admin	3,000,000	2,850,000	541,083	3,201,353	511,883	(713,236)	123.8
97093 : DWS Tech Util/Net	166,519	286,519	14,139	136,724	257,378	(227,583)	236.7
97580 : DWS Security	1,341,470	1,578,942	89,377	881,602	272,349	187,519	86.0
97880 : DWS Partner School	0	0	0	50	0	(50)	100.0
98: Nutrition Svcs	68,885,158	70,833,213	5,017,143	50,895,396	14,702,972	3,286,790	95.2
98000 : Nutrition Services	14,155,188	14,155,247	1,667,320	12,690,550	1,846,684	(382,046)	102.7
98011 : Nutrition Services Enrichment	0	211,708	21,783	53,215	164,203	(217,418)	100.0
98030 : Nutrition Svcs - Summer	13	(46)	0	(1,422)	0	1,435	0.0
98301 : Nutrition Services - Mfg	0	109,031	(102,154)	0	0	0	100.0
98401 : Nutrition Serv -Meals For Kids	0	97,408	200	95,552	1,274	(96,826)	100.0
98412 : Safe School Meals Grant	0	80,712	80,712	80,712	0	(80,712)	100.0
99: Pupil Transportation	14,155,201	14,654,060	1,667,860	12,918,608	2,012,161	(775,568)	105.5
99000 : Pupil Transportation	15,093,541	15,205,671	1,658,348	12,154,492	1,036,777	1,902,271	87.4
99011 : Pupil Transportation Enrichment	390,184	403,458	14,808	133,128	15,685	241,370	38.1
99110 : Transportation - Ex Curr	330,000	218,000	22,922	44,799	172,737	112,464	65.9
99120 : Transportation - Field Trips	(946,643)	(946,643)	(88,460)	(604,739)	64,301	(406,204)	57.1
	14,867,082	14,880,486	1,607,618	11,727,680	1,289,500	1,849,901	87.6
District Total	587,183,999	587,183,999	42,135,385	377,335,610	145,818,849	63,994,601	89.1

ASSOCIATED STUDENT BODY FUND

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

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
Associated Student Body Fund As Of: May 31, 2022

Resources Available	Current Year Adopted Budget	Current Year Year to Date Actual	Under Budget (Over)	% Current Year Budget	% Prior Year Budget
Restricted Fund Balance					
819: Restricted to Fund Purposes	0	1,930,351	1,930,351	100.0	104.7
Total Restricted Fund Balance	0	1,930,351	1,930,351	100.0	104.7
Nonspendable and Assigned Fund Balance					
Total Nonspendable and Assigned Fund Balance	0	0	0	100.0	100.0
Total Beginning Fund Balance	0	1,930,351	1,930,351	100.0	104.7
Revenue					
1 - General Student Body	0	290,197	290,197	100.0	2.8
2 - Athletics	0	246,197	246,197	100.0	2.5
3 - Classes	0	88,651	88,651	100.0	1.1
4 - Clubs	0	269,116	269,116	100.0	1.4
6 - Private Money	0	20,603	20,603	100.0	117.1
Total Revenue	0	914,763	914,763	100.0	3.3
Total Resources Available	0	2,845,114	2,845,114	100.0	38.8
Use of Resources					
1 - General Student Body	0	241,019	(241,019)	100.0	9.8
2 - Athletics	0	284,950	(284,950)	100.0	4.9
3 - Classes	0	48,607	(48,607)	100.0	1.3
4 - Clubs	0	175,753	(175,753)	100.0	1.0
6 - Private Money	0	8,811	(8,811)	100.0	18.4
Total Expenditures	0	759,140	(759,140)	100.0	3.9
Total Use of Resources	0	759,140	(759,140)	100.0	3.9
Ending Fund Balance	0	2,085,975	3,604,254	100.0	98.4

TACOMA SCHOOL DISTRICT NO. 10
ASB Statement Of Revenue and Expenditure by BRC
Associated Student Body Fund: May 31, 2022

BRC	Beginning Balance	Revenues	Expenditures	Adopted Budget Expenditures	Fund Balance w/o Imprest Funds	Imprest Funds	Fund Balance
011 : Finance	1,155	0	0	0	0	0	0
101 : Arlington	3,365	6	2,256	0	1,115	0	1,115
103 : Bimey	9,095	16	0	0	9,111	0	9,111
104 : Blix	1,270	294	398	0	1,166	0	1,166
105 : Boze	11,436	3,396	1,355	0	13,477	0	13,477
107 : Browns Pt	15,234	2,097	2,070	0	15,261	0	15,261
109 : Bryant	13,053	992	0	0	14,045	0	14,045
110 : Crescent Hts	1,094	1,251	481	0	1,864	0	1,864
113 : Delong	9,892	496	0	0	10,388	0	10,388
115 : Downing	8,034	1,930	0	0	9,964	0	9,964
117 : Edison	4,853	447	0	0	5,300	0	5,300
119 : Fawcett	8,880	16,616	5,970	0	19,526	0	19,526
121 : Fern Hill	299	1	0	0	300	0	300
123 : Franklin	3,620	6	0	0	3,626	0	3,626
125 : Geiger	8,992	1,397	786	0	9,603	0	9,603
133 : Jefferson	3,162	653	241	0	3,574	0	3,574
135 : Larchmont	3,691	6	363	0	3,335	0	3,335
137 : Lister	5,818	558	537	0	5,839	0	5,839
139 : Lowell	5,003	1,865	0	0	6,868	0	6,868
143 : Lyon	4,801	495	725	0	4,571	0	4,571
147 : Manitou Pk	7,736	711	1,497	0	6,950	0	6,950
149 : Mann	628	89	0	0	717	0	717
151 : McCarver	3,582	6	0	0	3,588	0	3,588
157 : NE Tacoma	6,413	11	37	0	6,387	0	6,387
163 : Pt Defiance	1,999	1,519	2,155	0	1,363	0	1,363
165 : Reed	5,453	9	385	0	5,077	0	5,077
169 : Roosevelt	5,448	287	0	0	5,735	0	5,735
175 : Sheridan	1,727	3	0	0	1,730	0	1,730
177 : Sherman	6,233	6,784	4,909	0	8,108	0	8,108
179 : Stanley	1,242	2	0	0	1,244	0	1,244
181 : Skyline	7,042	468	0	0	7,510	0	7,510
183 : Wainwright	19,218	1,552	4,444	0	16,325	0	16,325
185 : Washington	4,384	9,555	5,896	0	8,043	0	8,043
187 : Whitman	4,930	438	0	0	5,368	0	5,368
189 : Whittier	2,101	4	0	0	2,105	0	2,105
200 : Giadrone	37,403	18,449	17,574	0	38,277	0	38,277
202 : Baker	127,383	32,968	43,000	0	117,351	0	117,351
206 : Gray	58,811	20,245	9,202	0	69,854	0	69,854
208 : Hunt	17,213	20,376	10,514	0	27,075	0	27,075
211 : Hilltop Heritage	29,125	1,384	1,055	0	29,454	0	29,454
212 : Mason	40,063	7,257	7,458	0	39,862	0	39,862
216 : Meeker	73,281	15,278	17,696	0	70,863	0	70,863

TACOMA SCHOOL DISTRICT NO. 10
ASB Statement Of Revenue and Expenditure by BRC
Associated Student Body Fund: May 31, 2022

BRC	Beginning Balance	Revenues	Expenditures	Adopted Budget Expenditures	Fund Balance w/o Imprest Funds	Imprest Funds	Fund Balance
218 : Stewart	54,480	27,765	20,961	0	61,284	0	61,284
220 : Truman	112,141	10,623	7,119	0	115,646	0	115,646
221 : First Creek	31,115	12,886	2,376	0	41,625	0	41,625
224 : Foss	92,828	32,380	14,549	0	110,659	0	110,659
226 : Lincoln	204,451	106,838	94,267	0	217,022	0	217,022
228 : Mt Tahoma	168,299	108,965	125,570	0	151,693	0	151,693
230 : Stadium	210,869	219,849	112,878	0	317,839	0	317,839
232 : Wilson	0	0	0	0	0	0	0
233 : Dr. D Silas	331,458	130,097	82,447	0	379,108	0	379,108
234 : Oakland	3,686	45	1,051	0	2,680	0	2,680
235 : Idea School	4,045	8,201	3,764	0	8,482	0	8,482
237 : SOTA	36,835	12,226	18,309	0	30,752	0	30,752
239 : Science & Math Institute	44,365	16,784	15,228	0	45,921	0	45,921
246 : Remann Hall	2,680	365	0	0	3,045	0	3,045
607 : Career & Technical Education	29,823	51	0	0	29,874	0	29,874
617 : ASB Athletics & Activities	0	57,743	119,617	0	(61,874)	0	(61,874)
734 : Young Ambassadors	19,115	33	0	0	19,148	0	19,148
District Total	1,930,351	914,763	759,140	0	2,085,975	1,943,600	2,085,975

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:

Third Quarter Financial Report 2021-22
October 20, 2022
Section V - Page 2

Debt Service Fund - Schedule of Long-Term Debt For the Quarter Ended May 31, 2022					
Bonds and Contracts Payable	Beginning Balance	Additions	Reductions	Ending Balance	Amount Due In One Year
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
Total Bonds Payable	\$ 972,820,000	\$ -	\$ 33,460,000	\$ 939,360,000	\$ 42,405,000

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: May 31, 2022

	Current Year Adopted Budget	Current Year Year to Date Actual	Under Budget (Over)	% Current Year Budget	% Prior Year Budget
Resources Available					
Restricted FB					
830: Restricted for Debt Service	0	25,941,599	25,941,599	100.0	133.9
Total Restricted FB	0	25,941,599	25,941,599	100.0	133.9
Total Beginning Fund Balance	0	25,941,599	25,941,599	100.0	133.9
Revenue					
1 - Local Taxes	0	63,479,342	63,479,342	100.0	46.0
2 - Local Non-Tax	0	29,496	29,496	100.0	6.6
Total Revenue	0	63,508,838	63,508,838	100.0	45.9
Total Resources Available	0	89,450,437	89,450,437	100.0	58.8
Uses of Resources					
Expenditures					
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
Total Expenditures	0	47,343,300	(47,343,300)	100.0	50.7
Total Use of Resources	0	47,343,300	(47,343,300)	100.0	50.7
Ending Fund Balance	0	42,107,137	42,107,137	100.0	110.0

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account
DFG/LTDG Fund May 31, 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>
<u>District Account</u>								
1 - Local Taxes								
11000: Local Property Tax	60,000,000	58,634,361	(1,365,639)	46.0	0	63,479,342	63,479,342	100.0
1 - Local Taxes	60,000,000	58,634,361	(1,365,639)	46.0	0	63,479,342	63,479,342	100.0
2 - Local Non-Tax								
23000: Investment Earnings	176,400	15,692	(160,708)	6.6	0	29,496	29,496	100.0
2 - Local Non-Tax	176,400	15,692	(160,708)	6.6	0	29,496	29,496	100.0
9 - Other Financing Sources								
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
9 - Other Financing Sources	0	14,689	14,689	100.0	0	0	0	100.0
District Total	60,176,400	58,664,742	(1,511,658)	45.9	0	63,508,838	63,508,838	100.0

CAPITAL PROJECTS FUND

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

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

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

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

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: May 31, 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
	0	510,959,850	510,959,850	100.0	95.1

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
	0	3,216,618	3,216,618	100.0	86.6
	0	514,176,468	514,176,468	100.0	94.6

Revenue

1 - Local Tax
2 - Local Non-Tax
8 - Revenue from other Agencies
9 - Other Financing Sources
Total Revenue
Total Resources Available

	0	23,230,744	23,230,744	100.0	2.6
	0	976,348	976,348	100.0	18.9
	0	250,000	250,000	100.0	0.0
	0	1,278,033	1,278,033	100.0	0.0
	0	25,735,125	25,735,125	100.0	128.6
	0	539,911,593	539,911,593	100.0	124.0

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

	0	0	0	100.0	0.0
	0	3,012,909	(3,012,909)	100.0	106.7
	0	38,132,695	(38,132,695)	100.0	38.0
	0	8,456,941	(8,456,941)	100.0	10.0
	0	9,643,099	(9,643,099)	100.0	16.8
	0	3,600,413	(3,600,413)	100.0	100.0
	0	35,799	(35,799)	100.0	100.0

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
Capital Projects Fund As Of: May 31, 2022

Resources Available

52 : Lease & Rental Of Surplus Property

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
	0	8,418	(8,418)	100.0	14.0
	0	62,890,274	(62,890,274)	100.0	41.0
	0	62,890,274	(62,890,274)	100.0	41.0
	0	477,021,319	477,021,319	100.0	153.5
	0	500,593,800	500,593,800	100.0	90.8
	0	10,366,050	10,366,050	100.0	111.4
	0	510,959,850	510,959,850	100.0	95.1
	0	(33,938,531)	(33,938,531)	100.0	3,239.0
	0	(33,938,531)	(33,938,531)	100.0	100.0
	0	477,021,319	477,021,319	100.0	828.3

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account
Capital Projects Fund May 31, 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>
District Account								
1 - Local Taxes								
1100 : Local Support Tax-Unassigned And Procur	424,000,000	23,468,917	(400,531,083)	2.6	0	23,230,744	23,230,744	100.0
1 - Local Taxes	424,000,000	23,468,917	(400,531,083)	2.6	0	23,230,744	23,230,744	100.0
2 - Local Non-Tax								
2300 : Investment Earnings	1,692,000	437,709	(1,254,291)	17.8	0	782,148	782,148	100.0
2500 : Gifts, Grants, & Donations (Local)	0	15,000	15,000	100.0	0	120,000	120,000	100.0
2700 : Rentals & Leases	43,000	12,397	(30,603)	25.4	0	42,816	42,816	100.0
2900 : Local Support Non Tax-Unassigned	0	101,549	101,549	100.0	0	31,384	31,384	100.0
2 - Local Non-Tax	1,735,000	566,655	(1,168,345)	18.9	0	976,348	976,348	100.0
4 - State - Special Purpose								
4100: Special Purpose - Unassigned	0	0	0	100.0	0	0	0	100.0
4130: State Matching - Paid Direct to District	0	317,228	317,228	100.0	0	0	0	100.0
4 - State - Special Purpose	0	317,228	317,228	100.0	0	0	0	100.0
8 - Revenue from other Agencies								
8100 : Governmental Entities	0	317,228	317,228	100.0	0	250,000	250,000	100.0
8 - Revenue from other Agencies	0	317,228	317,228	100.0	0	250,000	250,000	100.0
9 - Other Financing Sources								
9100: Sale of Bonds	0	484,280,000	484,280,000	100.0	0	0	0	100.0
9110: Premium on Sale of Bonds	0	52,549,866	52,549,866	100.0	0	0	0	100.0
9200 : Sale Of Real Property	0	0	0	100.0	0	1,278,033	1,278,033	100.0
9600: Sale of Refunding Bonds	500,000	0	(500,000)	0.0	0	0	0	100.0
9 - Other Financing Sources	500,000	536,829,866	536,329,866	100.0	0	1,278,033	1,278,033	100.0
District Total	426,235,000	561,182,665	134,947,666	128.6	0	25,735,125	25,735,125	100.0

TRANSPORTATION VEHICLE FUND

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

Currently, the district maintains a fleet of 77 yellow buses operating approximately 53 Special Education routes.

In 2000, the district began a long-term bus replacement plan that is to be self-supporting through the use of state bus depreciation payments. In 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: May 31, 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	3,882	3,882	100.0	6.8
	0	0	0	100.0	0.0
	0	7,594	7,594	100.0	0.0
	0	11,476	11,476	100.0	0.4
	0	2,571,073	2,571,073	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	2,571,073	2,571,073	100.0	113.5

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account
Transportation Vehicles Fund May 31, 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>
District Account								
2 - Local Non-Tax								
2300: Investment Earnings	30,000	2,615	(27,385)	6.8	0	3,882	3,882	100.0
2 - Local Non-Tax	30,000	2,615	(27,385)	6.8	0	3,882	3,882	100.0
4 - State - Special Purpose								
4499: Transportation - Depreciation	510,550	0	(510,550)	0.0	0	0	0	100.0
4 - State - Special Purpose	510,550	0	(510,550)	0.0	0	0	0	100.0
9 - Other Financing Sources								
9300: Sale of Equipment	0	12,500	12,500	100.0	0	7,594	7,594	100.0
9 - Other Financing Sources	0	12,500	12,500	100.0	0	7,594	7,594	100.0
District Total	540,550	15,115	(525,435)	0.4	0	11,476	11,476	100.0

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	\$ 64,303,433	16.10%	\$ 72,586,769	20.29%	\$ 8,283,336
Local Non-Tax	6,276,016	1.57%	3,055,369	0.85%	(3,220,647)
State, General Purpose	193,419,301	48.43%	183,864,906	51.40%	(9,554,395)
State, Special Purpose	60,565,143	15.16%	53,998,735	15.09%	(6,566,408)
Federal, General Purpose	368,199	0.09%	330,470	0.09%	(37,730)
Federal, Special Purpose	68,931,732	17.26%	40,939,332	11.44%	(27,992,400)
Revenue - Other District	1,416,385	0.35%	1,520,248	0.42%	103,863
Revenue - Other Agencies	1,864,699	0.47%	1,283,944	0.36%	(580,755)
Revenue - Other Financing	2,250,000	0.56%	154,631	0.04%	(2,095,369)
Total Revenue	\$ 399,394,908	100.00%	\$ 357,734,404	100.00%	\$ (41,660,505)

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	\$ 178,568,639	41.41%	\$ 177,496,695	47.04%	\$ 1,071,945
Classified Salaries	62,572,169	14.51%	61,408,721	16.27%	1,163,449
Employee Benefits	84,976,017	19.70%	86,256,896	22.86%	(1,280,879)
Supplies and Materials	65,026,803	15.08%	14,445,630	3.83%	50,581,173
Contractual Services	38,655,504	8.96%	36,188,077	9.59%	2,467,427
Local Mileage & Travel	357,976	0.08%	179,862	0.05%	178,115
Capital Outlay	1,107,232	0.26%	1,359,731	0.36%	(252,499)
Total Expenditures	\$ 431,264,341	100.00%	\$ 377,335,610	100.00%	\$ 53,928,731

* Actual data through May 2022

APPENDIX B

Financial Statement 2021-22			
	(1) Budget	(3) Projection Method 2	(4) Variance (1) vs. (3)
Beginning Fund Balance	\$ 60,819,684	\$ 56,066,371	\$ (4,753,313)
Revenue	550,909,806	492,271,297	(58,638,509)
Other Financing Sources	<u>3,000,000</u>	<u>3,025,458</u>	<u>25,458</u>
Total Resources Available	614,729,490	551,363,127	(63,366,363)
Expenditures	587,183,999	506,927,921	80,256,078
Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>
Total Use of Resources	587,183,999	506,927,921	80,256,078
Ending Fund Balance	<u>\$ 27,545,491</u>	<u>\$ 44,435,206</u>	<u>\$ 16,889,715</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	-	8,044,897	8,044,897
Unassigned for Minimum FB Policy	<u>-</u>	<u>18,245,400</u>	<u>18,245,400</u>
Total Fund Balance	\$ 27,545,491	\$ 44,435,206	\$ 16,889,715
Method 2 projections are used for all tables and graphs in this report.			



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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
- Title IX Coordinator, Elementary: Christa Erolin, 253-571-1318, cerolin@tacoma.k12.wa.us
- Title IX Coordinator, Secondary: Wayne Greer, 253-571-1191, wgreer@tacoma.k12.wa.us
- 504 Coordinator, Elementary: Jennifer Herbold, 253-571-1096, jherbol@tacoma.k12.wa.us
- 504 Coordinator, Secondary: Megan Nelson, 253-571-1003, 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.

