

# **2021-2022 Year End Financial Report**

**September 1, 2021 - August 31, 2022**

*(Unaudited)*

**Tacoma School District No. 10**

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

2021 - 2022

YEAR END FINANCIAL REPORT  
for  
TACOMA PUBLIC SCHOOLS

Financial Operations through: August 31, 2022

Board of Directors

Elizabeth Bonbright  
President

Korey Strozier  
Vice-President

Lisa Keating  
Director

Enrique Leon  
Director

Chelsea McElroy  
Director

Administration


Joshua Garcia, Ed. D.  
Superintendent

Rosalind Medina  
Chief Financial Officer

---

Report Prepared by Finance Department  
Allison Deskins, Senior Financial Analyst

---

Date: January 10, 2023  
To: Board of Directors  
From: Rosalind Medina, Chief Financial Officer   
Re: 2021-22 Unaudited Year-End Financial Report

## **INTRODUCTION**

This financial report is broken down into the following sections:

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

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

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

## **GENERAL FUND SUMMARY**

**Table 1** compares financial operating results from September 1, 2021 through August 31, 2022 with information through the same period for Fiscal Year 2020-21.

**Table 1**

<b>General Fund Comparison for the fiscal period ended</b>	<b>August 31, 2021</b>	<b>August 31, 2022</b>	<b>Variance Higher/(lower)</b>
<b>Beginning Fund Balance</b>	<b>\$ 36,893,527</b>	<b>\$ 56,066,371</b>	<b>\$ 19,172,845</b>
<b>Revenue</b>	<b>477,845,120</b>	<b>501,600,429</b>	<b>23,755,309</b>
<b>Other Financing Sources</b>	<b>3,092,925</b>	<b>3,925,920</b>	<b>832,995</b>
<b>Total Resources Available</b>	<b>517,831,572</b>	<b>561,592,721</b>	<b>43,761,149</b>
<b>Expenditures</b>	<b>461,765,169</b>	<b>517,258,231</b>	<b>55,493,062</b>
<b>Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Use of Resources</b>	<b>461,765,169</b>	<b>517,258,231</b>	<b>55,493,062</b>
<b>Ending Fund Balance</b>	<b>\$ 56,066,403</b>	<b>\$ 44,334,490</b>	<b>\$ (11,731,914)</b>

## **OPERATING HIGHLIGHTS**

- Tacoma Public Schools Board of Directors has again been recognized as a Board of Distinction by the Washington State School Directors Association (WSSDA) for demonstrating high levels of leadership and governance that promote district and student performance.
- Tacoma Public Schools had a record breaking graduation rate of 90.2%. exceeded the Washington State high school graduation rate. The district surpassed the Washington State average of 82% by 8.2%.
- Tacoma Public School District had the fourth highest enrollment in the State of Washington for fiscal year 2021-22 behind Seattle, Lake Washington and Spokane.
- Several departments in the Business & Finance division won awards:
  - The Purchasing Department received the *Achievement of Excellence in Procurement Award* for the thirteenth consecutive year.
  - The Finance Department received both ASBO International's FY 2021 *Certificate of Excellence in Financial Reporting Award* as well as the GFOA *Certificate of Achievement for Excellence in Financial Reporting*.

## **REVENUE and OTHER FINANCING SOURCES**

### **COMPARISON OF YEAR END VS. PRIOR YEAR ACTUAL**

General fund revenue and other financing sources total \$505,526,349; this was \$24,588,304 (+5.1%) more than the prior year. Revenue from the various sources and the increases or decreases from the prior year are summarized in **Table 2**.

**Table 2**

<b><u>Revenue and Other Financing Sources Comparison by Year</u></b>					
<b>Revenue Source</b>	<b>Through August 2021</b>	<b>Percent of Total</b>	<b>Through August 2022</b>	<b>Percent of Total</b>	<b>Variance higher/(lower)</b>
Local Taxes	\$ 73,847,394	15.35%	\$ 74,676,712	14.77%	\$ 829,318
Local Non-Tax	2,202,479	0.46%	4,909,177	0.97%	2,706,698
State, General Purpose	255,898,935	53.21%	256,780,274	50.79%	881,339
State, Special Purpose	75,752,316	15.75%	82,713,950	16.36%	6,961,634
Federal, General Purpose	820,500	0.17%	406,619	0.08%	(413,881)
Federal, Special Purpose	64,620,475	13.44%	76,862,549	15.20%	12,242,074
Revenue - Other Districts	2,104,045	0.44%	2,165,607	0.43%	61,562
Revenue - Other Agencies	2,598,977	0.54%	3,085,543	0.61%	486,566
Revenue - Other Financing	3,092,925	0.64%	3,925,920	0.78%	832,995
<b>Total Revenue</b>	<b>\$ 480,938,045</b>	<b>100.00%</b>	<b>\$ 505,526,349</b>	<b>100.00%</b>	<b>\$ 24,588,304</b>

**Local tax** revenues consist of tax receipts from the educational programs and operations levies. In February 2018, Tacoma voters approved a levy that would allow the district to collect \$72 million a year. Local tax revenues increased \$829,318 (+1.1%) compared to this time last year. The variance reflects an increase in the levy base used to calculate the 2021-22 levy versus the 2020-21 levy; thereby, increasing the actual revenue from year to year.

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

Revenue in this category increased \$2,706,698 (+122.9%) compared to last year. This variance is the result of the following:

- \$822,810 increase in tuition-based programs such as the foreign exchange program and tuition-based preschool
- \$636,987 increase in unassigned local support
- \$504,484 increase in revenue collected from the usage of district facilities as well as rentals & leases
- \$223,160 increase in revenue from the sale of goods & supplies
- \$227,696 increase in revenue collected from timber sale
- \$130,279 increase in nutrition services sales
- The remaining difference is due to smaller variances in several other programs

**State general purpose** revenue comes from two sources – Apportionment and Local Effort Assistance (LEA). Apportionment is the revenue received through a state funding formula that is based on the average number of students enrolled which drives the number of staff allocated to the district. Starting in the 2018-19 school year, the formula also includes a supplemental regionalization factor which is based on local housing cost factors. LEA is revenue provided by the state to equalize local levy rates for districts with a proportionally lower assessed valuation tax base. The state calculates a statewide average levy rate and if, when compared with the statewide rate, the local district's levy rate is higher, the state provides LEA funds to the district to help reduce the local tax burden on taxpayers.

Revenue in this category increased \$881,339 (+0.3%) compared to this time last year. This variance was the result of the following:

- Total apportionment revenue increased \$1,187,128 from last year at this time
- LEA funding was eliminated this year and therefore decreased \$305,789 from last year's collection

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

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

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

Revenue in this category increased \$6,961,634 (+9.2%) compared to this time last year. This variance is the result of the following:

- \$4,139,197 increase in Transportation Operations revenue
- \$2,743,988 increase in Special Education funding
- \$174,662 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 \$413,881 (-50.4%) compared to this time last year. This variance is the result of the following:

- \$365,145 decrease in revenue collected from federal forests
- The remaining difference is due to smaller variances in several other programs

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

Combined revenues in this category increased \$12,242,074 (+18.9%) compared to this time last year. This variance is the result of the following:

- \$7,688,771 increase in total free, reduced, and regular meal reimbursement
- \$2,782,440 increase in Title I revenues
- \$948,329 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])
- \$582,343 increase in supplemental Special Education funding
- The remaining variance is due to smaller variances in several other programs

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

Revenues in this category increased \$61,562 (+2.9%) compared to last year. This variance was the result of an increase in non-resident Special Education FTE from last year.

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

Revenue in this category increased \$486,566 (+18.7%) compared to last year. This variance was the result of the following:

- \$306,965 increase in day care revenue
- \$216,641 increase in funding provided through private foundations
- The remaining variance is due to smaller variances in several other programs

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

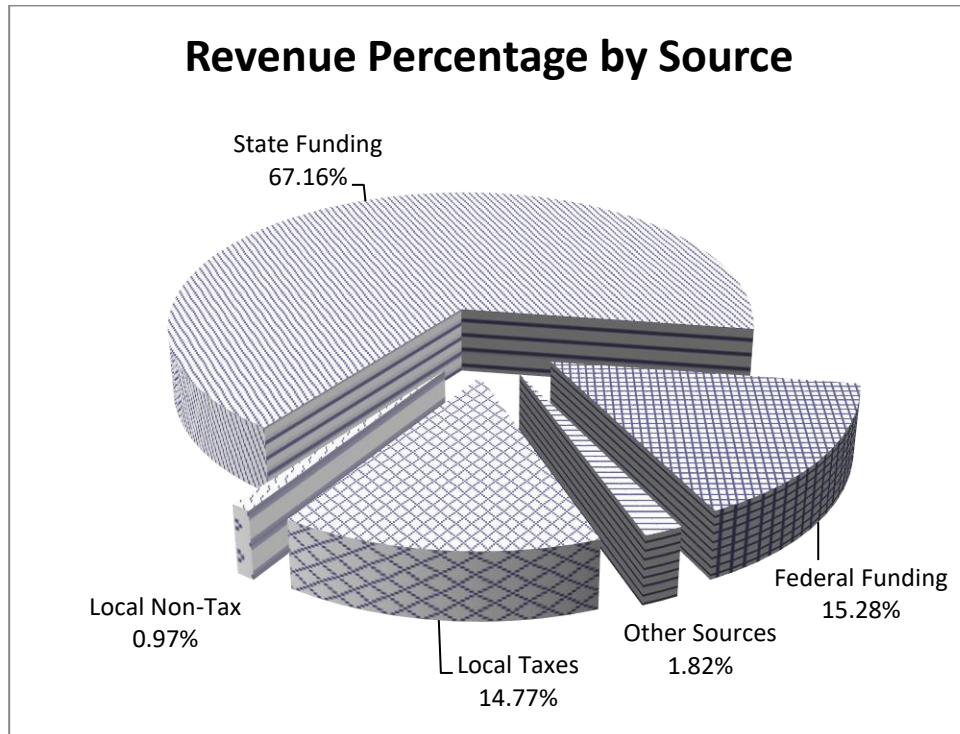
Revenue in this category increased \$832,995 (+26.9%) compared to this time last year. This variance was the result of the following:

- \$684,717 increase in long-term financing
- The remaining variance is due to smaller variances in several other programs



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

Chart 1



### Comparison of Budget vs. Actual

**Table 3** compares budget and actual revenues and other financing sources for fiscal year 2021-22. Actual revenues were \$48,383,456 (-8.7%) below budget. This was due to a combination of variances in the nine major sources of revenue and is described in the following paragraphs.

**Table 3**

<b>Revenue and Other Financing Sources</b>					
<b>Revenue Source</b>	<b>Budget</b>	<b>Percent of Total</b>	<b>Actual</b>	<b>Percent of Total</b>	<b>Variance over/(under)</b>
Local Taxes	\$ 74,495,311	13.45%	\$ 74,676,712	14.77%	\$ 181,401
Local Non-Tax	8,145,076	1.47%	4,909,177	0.97%	(3,235,899)
State, General Purpose	265,637,883	47.96%	256,780,274	50.79%	(8,857,609)
State, Special Purpose	98,257,739	17.74%	82,713,950	16.36%	(15,543,789)
Federal, General Purpose	512,869	0.09%	406,619	0.08%	(106,250)
Federal, Special Purpose	99,489,631	17.96%	76,862,549	15.20%	(22,627,082)
Revenue - Other Districts	1,885,009	0.34%	2,165,607	0.43%	280,598
Revenue - Other Agencies	2,486,288	0.45%	3,085,543	0.61%	599,255
Revenue - Other Financing	3,000,000	0.54%	3,925,920	0.78%	925,920
<b>Total Revenue</b>	<b>\$ 553,909,806</b>	<b>100.00%</b>	<b>\$ 505,526,349</b>	<b>100.00%</b>	<b>\$ (48,383,456)</b>

**Local tax** revenue was \$181,401 (+0.2%) above budget due to a higher collection rate than was originally anticipated at the time the 2021-22 budget was developed.

**Local non-tax** revenue was \$3,235,899 (-39.7%) below budget. This variance is the result of the following:

- \$949,989 decrease from fees collected from students
- \$841,036 decrease in investment earnings
- \$700,000 decrease in indirects collected from the Capital Project Fund
- \$483,566 decrease in unassigned local support revenues
- The remaining variance is due to smaller variances in several other programs

**State general purpose** revenue was \$8,857,609 (-3.3%) below budget. This variance is the result of the following:

- \$8,857,609 decrease in total Basic Education and Special Education apportionment funding

**State special purpose** revenue was \$15,543,789 (-15.8%) below budget. This variance is the result of the following:

- \$14,417,967 decrease from budget due to grant capacity that was used, but moved to their respective programs through accounting transactions
- \$695,213 decrease in transportation operations revenue
- \$478,690 decrease from budget for Special Education funding
- The remaining variance is due to smaller variances in several other programs

**Federal special purpose** revenue was \$22,627,082 (-22.7%) below budget. This variance is the result of the following:

- \$23,486,055 decrease from budget for funding that was provided to reimburse the district for COVID-19 related expenditures
- \$1,088,778 increase in USDA commodities
- \$979,417 decrease from budget in regular, reduced & free meal reimbursement
- The remaining variance is due to smaller variances in several other programs

**Revenue from other districts** was \$280,598 (+14.9%) above budget. This variance is the result of an increase in Special Education services for non-resident FTE due to higher than budgeted enrollment.

**Revenue from other agencies** was \$599,255 (+24.1%) above budget. This variance is the result of the following:

- \$431,762 increase from budget in grants funded by the City of Tacoma
- The remaining variance is due to smaller variances in several other programs

**Revenue from other financing** was \$925,920 (+30.9%) above budget. This variance is the result of the following:

- \$684,717 of this variance was due to higher than anticipated long-term financing
- \$241,203 increase from budget from the sale of equipment

## **EXPENDITURES**

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

General fund expenditures for the year were \$517,919,915. This was \$56,154,746 (+12.2%) less than the prior year. Expenditures by object and any variances from the previous year are summarized in **Table 4**.

**Table 4**

<b><u>Expenditure and Other Financing Uses Comparison by Year</u></b>					
<b>Expenditure Objects</b>	<b>Through August 2021</b>	<b>Percent of Total</b>	<b>Through August 2022</b>	<b>Percent of Total</b>	<b>Variance higher/(lower)</b>
Certificated Salaries	\$ 224,928,227	48.71%	\$ 241,621,079	46.71%	\$ 16,692,852
Classified Salaries	69,766,289	15.11%	80,987,020	15.66%	11,220,731
Employee Benefits	112,516,620	24.37%	115,602,159	22.35%	3,085,539
Supplies and Materials	13,164,116	2.85%	19,338,344	3.74%	6,174,228
Contractual Services	40,854,027	8.85%	50,426,891	9.75%	9,572,864
Local Mileage & Travel	127,771	0.03%	387,737	0.07%	259,966
Capital Outlay	408,118	0.09%	8,895,001	1.72%	8,486,883
<b>Total Expenditures</b>	<b>\$ 461,765,169</b>	<b>100.00%</b>	<b>\$ 517,258,231</b>	<b>100.00%</b>	<b>\$ 55,493,062</b>

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

Expenditures in this category increased \$16,692,852 (+7.4%) compared to this time last year. This variance is the result of the following:

- \$14,187,065 increase in regular salaries due to negotiated salary increases, including +5.0% increase for teachers
- \$4,156,939 increase in salaries paid to certificated employees for work performed outside their normal work period or assignment
- \$2,103,348 decrease in optional day compensation
- The remaining variance is due to smaller variances in several other programs

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

Expenditures in this category increased \$11,220,731 (+16.1%) from this time last year. This variance was the result of the following:

- \$8,875,495 increase in regular salaries due to negotiated salary increases, including +5.0% for office professionals and professional technical and +4.0% increase for custodians and nutrition services
- \$1,580,027 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 \$3,085,539 (+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 per item.

Expenditures in this category were \$6,174,228 (+46.9%) more than the prior year. This variance is the result of the following:

- \$2,730,919 increase in general district-wide supplies including new and replacement athletic & ASB equipment
- \$3,272,700 increase in total district-wide food costs
- \$1,1215,129 decrease in textbooks & materials including the purchase of new math and literacy curriculum in 2020-21
- \$883,680 increase in fuel charges
- \$412,057 increase in software purchases including a software component of the new math curriculum

**Contractual services** consist of expenditures for services rendered to the district under expressed or implied contracts, with the exception of travel.

Expenditures in this category increased \$9,572,864 (+23.4%) compared to this time last year. This variance was the result of the following:

- \$5,387,099 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
- \$1,677,505 increase in various district-wide contracted services including agreements through Running Start and Special Education
- \$933,161 increase in district-wide utility payments
- \$901,733 increase in communication services including online subscription components of the new math and literacy curriculums
- The remaining variance is due to smaller variances in several other programs

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

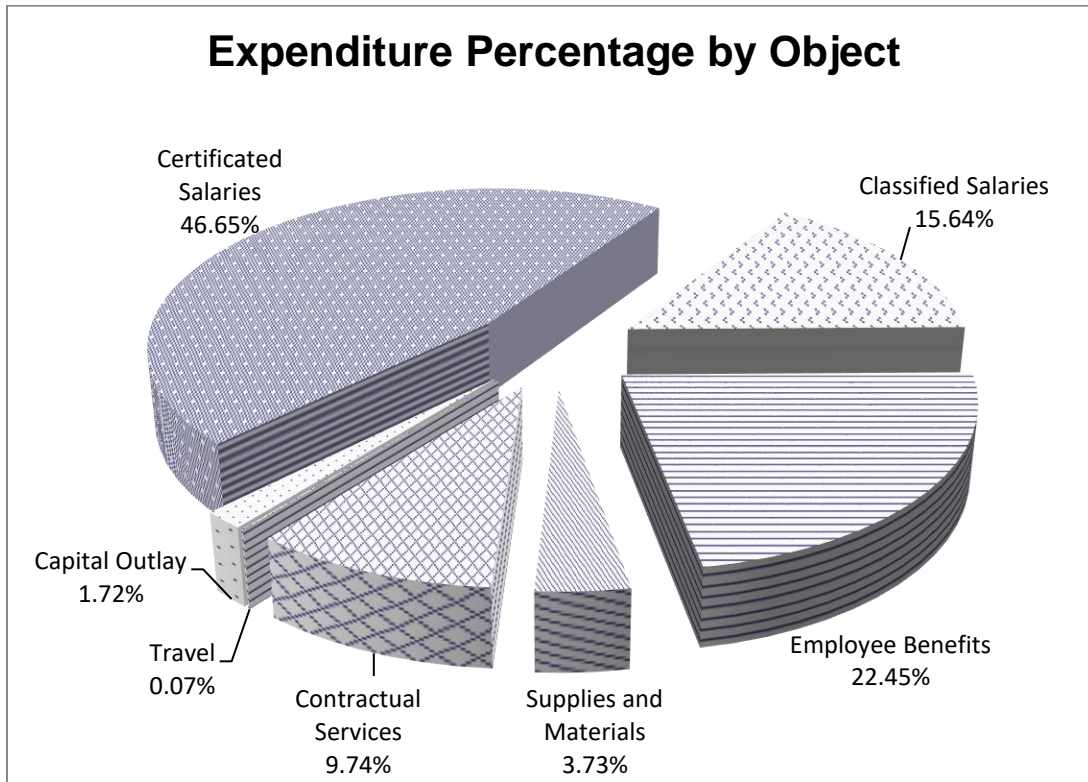
Expenditures in this category increased \$259,966 (+203.5%) compared to this time last year. This variance is due to an increase in district-wide staff and student travel.

**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 \$8,486,833 (+2,079.5%) compared to this time last year. This variance is the result of the following:

- \$6,628,162 increase in building construction expenditures including those using ESSER funding for Tacoma Online
- \$1,718,358 increase in equipment including the purchase of rotary mowers, cargo van and refuse truck
- The remaining variance is due to smaller variances in several other programs

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



### COMPARISON OF BUDGET VS. ACTUAL

Total expenditures were \$69,925,768 (-11.9%) below budget. The actual expenditures in each object category are displayed in **Table 5**.

**Table 5**

Expenditure Objects	Actual Expenditures		Actual	Percent of Total	Variance (over)/under
	Budget	Percent of Total			
Certificated Salaries	\$ 247,351,711	42.13%	\$ 241,621,079	46.71%	\$ 5,730,632
Classified Salaries	84,378,414	14.37%	80,987,020	15.66%	3,391,394
Employee Benefits	115,618,594	19.69%	115,602,159	22.35%	16,435
Supplies and Materials	84,865,851	14.45%	19,338,344	3.74%	65,527,507
Contractual Services	52,913,217	9.01%	50,426,891	9.75%	2,486,326
Local Mileage & Travel	492,241	0.08%	387,737	0.07%	104,504
Capital Outlay	1,563,971	0.27%	8,895,001	1.72%	(7,331,030)
<b>Total Expenditures</b>	<b>\$ 587,183,999</b>	<b>100.00%</b>	<b>\$ 517,258,231</b>	<b>100.00%</b>	<b>\$ 69,925,768</b>

**Certificated and classified salaries** were \$5,730,632 (-2.3%) and \$3,391,394 (-4.0%) below budget, respectively. Much of the underspend comes from less FTE than originally budgeted, the reduced need for substitutes and the decline in extra-work time.

**Employee benefits** were \$16,435 (+0.01%) above budget. This variance is the result of the following:

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

**Supplies and materials** were \$65,527,507 (-77.2%) below budget. This variance is the result of the following

- \$47,500,940 underspend in COVID-19 related expenditures charged through ESSER
- \$15,788,040 savings in general district-wide supplies & materials
- \$2,935,603 savings in food costs for the nutrition services program
- \$696,725 overspend in district fuel expenses
- The remaining variance is due to smaller variances in several other programs

**Contractual Services** were \$2,486,326 (-4.7%) below budget. This variance is the result of the following:

- \$6,205,346 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
- \$2,751,878 overspend in communications services
- \$1,898,210 savings in district-wide insurance charges
- \$1,432,207 overspend in in pupil transportation including the base rate paid to First Student, bus passes provided to students and contracted transportation
- \$1,221,838 above budget for district-wide utilities
- The remaining variance is due to smaller variances in several other programs



**Capital Outlay** expenditures were \$7,331,030 (+468.7%) above budget. This variance is the result of the following:

- \$6,353,162 overbudget in building construction, update & repair overheads
- \$818,786 above budget for district equipment
- The remaining variance is due to smaller variances in several other programs

### **FUND BALANCE**

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

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

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

Year End Financial Report 2021-22  
 January 10, 2023  
 Section I – Financial Analysis - Page 16

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

**Table 6** shows a comparison of fund balance as of the end of August 31, 2021 and August 31, 2022.

**Table 6**

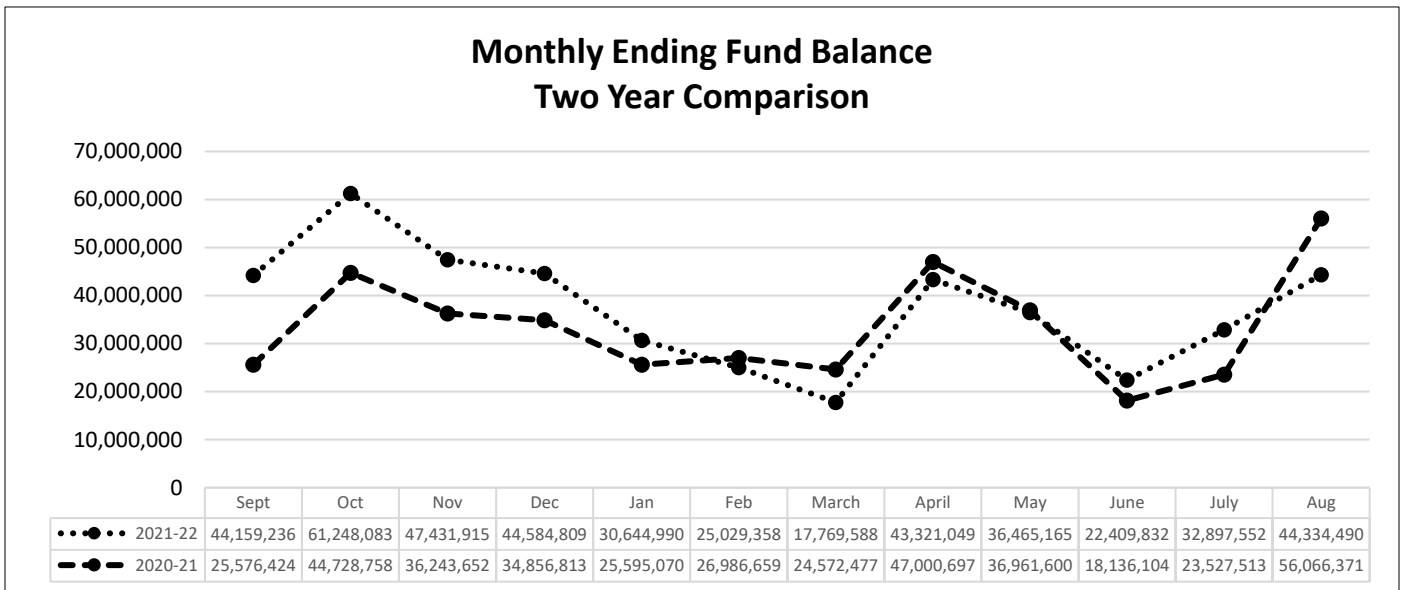
<b>Fund Balance Comparison by Year</b>					
<b>Fund Balance Descriptions for the fiscal period ended</b>	<b>Aug 2021</b>	<b>Percent of Revenue</b>	<b>Aug 2022</b>	<b>Percent of Revenue</b>	<b>Variance higher/(lower)</b>
Nonspendable - Inventory & Prepaid Items	\$ 5,058,037	1.06%	\$ 5,861,370	1.17%	\$ 803,333
Committed to Debt and Fiscal Management	-	0.00%	-	0.00%	-
Committed to Encumbrances	310,128	0.06%	3,769,770	0.75%	3,459,643
Committed to Contingencies	1,000,000	0.21%	1,000,000	0.20%	-
<b>Total Debt &amp; Fiscal Management Fund Balance</b>	<b>\$ 6,368,165</b>	<b>1.33%</b>	<b>\$ 10,631,140</b>	<b>2.12%</b>	<b>\$ 4,262,975</b>
Restricted for Carryover	\$ 1,896,105	0.40%	\$ 1,328,374	0.26%	\$ (567,732)
Restricted for Debt Service	110,927	0.02%	439,803	0.09%	328,877
Assigned to Carryover	2,704,343	0.57%	2,543,975	0.51%	(160,368)
Assigned to Curriculum & Instruction	3,800,000	0.80%	-	0.00%	(3,800,000)
Assigned to Future Operations	3,265,369	0.68%	7,225,737	1.44%	3,960,368
<b>Restricted or Assigned Fund Balance</b>	<b>\$ 11,776,744</b>	<b>2.46%</b>	<b>\$ 11,537,889</b>	<b>2.30%</b>	<b>\$ (238,856)</b>
<b>Total Nonspendable, Restricted, Committed and Assigned Fund Balance</b>	<b>\$ 18,144,908</b>	<b>3.80%</b>	<b>\$ 22,169,029</b>	<b>4.42%</b>	<b>\$ 4,024,120</b>
Unassigned Fund Balance	\$ 16,744,137	3.50%	\$ 4,373,962	0.87%	(13,031,859)
Unassigned for Minimum FB Policy	\$ 21,177,326	4.43%	\$ 17,791,499	3.55%	(3,385,827)
<b>Total Unassigned Fund Balance</b>	<b>\$ 37,921,463</b>	<b>7.94%</b>	<b>\$ 22,165,461</b>	<b>4.42%</b>	<b>\$ (13,031,859)</b>
<b>Total Fund Balance</b>	<b>\$ 56,066,371</b>	<b>11.73%</b>	<b>\$ 44,334,490</b>	<b>8.84%</b>	<b>\$ (12,393,566)</b>
<b>Revenue less other financing</b>	<b>\$ 477,845,120</b>	<b>*</b>	<b>\$ 501,600,429</b>	<b>**</b>	

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

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

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

**Table 7**



**Cash Management**

In addition to the fund balance, another key performance indicator used to monitor the financial health of the district is cash on hand. The district uses cash to meet payroll and pay bills as they arise. Because our revenue schedule provides a fluctuating amount each month, the cash on hand balance will vary. For the month of August, total cash on hand was \$53,208,112 and daily expenditures amounted to \$1,685,459 per day which when used in the formula [cash on hand / daily expenditures] equates to 31.57 days of cash on hand.

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

**Table 8**

<b><u>Cash Balance Comparison by Year</u></b>				
	<b>Aug</b>	<b>Aug</b>	<b>Variance</b>	
	<b>2021</b>	<b>2022</b>	<b>higher/(lower)</b>	
230 - Cash with Key Bank	\$ 1,172,006	\$ 1,260,585	\$	88,579
240 - Cash with Treasurer	2,271,744	39,146,076		36,874,332
241 - Warrants Outstanding	(1,628,260)	(212,230)		1,416,031
45x - Investments	40,790,614	13,013,681		(27,776,933)
<b>Total Cash on Hand</b>	<b>\$ 42,606,104</b>	<b>\$ 53,208,112</b>	<b>\$</b>	<b>10,602,008</b>
<b>Avg Daily Balance</b>	<b>\$ 1,374,390</b>	<b>\$ 1,716,391</b>	<b>\$</b>	<b>342,000</b>
<b>Days Cash on Hand</b>	<b>33.39</b>	<b>31.57</b>		<b>(1.82)</b>

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

- The **Nonspendable - Inventory & Prepaid Items** account represents the portion of the fund balance that cannot be spent because it is not in a spendable form, (i.e., inventories and prepaid items). This account was set at \$5,861,370 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 \$3,769,770 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.

Year End Financial Report 2021-22  
 January 10, 2023  
 Section I – Financial Analysis - Page 20

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

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

**Table 9**

Fund Balance Descriptions	<b>Fund Balance</b>				
	2021-22 Budget	Percent of Revenue	2021-22 Actual	Percent of Revenue	Variance higher/(lower)
Nonspendable - Inventory & Prepaid Items	\$ 4,333,231	0.79%	\$ 5,861,370	1.17%	\$ 1,528,139
Committed to Debt and Fiscal Management	-	0.00%	-	0.00%	-
Committed to Encumbrances	207,939	0.04%	3,769,770	0.75%	3,561,831
Committed to Contingencies	1,000,000	0.18%	1,000,000	0.20%	-
<b>Total Debt &amp; Fiscal Management Fund Balance</b>	<b>\$ 5,541,170</b>	<b>1.01%</b>	<b>\$ 10,631,140</b>	<b>2.12%</b>	<b>\$ 5,089,970.07</b>
Restricted for Carryover	\$ -	0.00%	\$ 1,328,374	0.26%	\$ 1,328,374
Restricted for Debt Service	-	0.00%	439,803	0.09%	439,803
Assigned to Carryover	-	0.00%	2,543,975	0.51%	2,543,975
Assigned to Curriculum & Instruction	-	0.00%	-	0.00%	-
Assigned to Future Operations	-	0.00%	7,225,737	1.44%	7,225,737
<b>Restricted or Assigned Fund Balance</b>	<b>\$ 0</b>	<b>0.00%</b>	<b>\$ 11,537,889</b>	<b>2.30%</b>	<b>\$ 11,537,889</b>
<b>Total Nonspendable, Restricted, Committed and Assigned Fund Balance</b>	<b>\$ 5,541,170</b>	<b>1.01%</b>	<b>\$ 22,169,029</b>	<b>4.42%</b>	<b>\$ 16,627,859</b>
Unassigned Fund Balance	\$ -	0.00%	\$ 4,373,962	0.87%	\$ 3,712,278
Unassigned for Minimum FB Policy	22,004,321	3.99%	17,791,499	3.55%	\$ (4,212,822)
<b>Total Unassigned Fund Balance</b>	<b>\$ 22,004,321</b>	<b>3.99%</b>	<b>\$ 22,165,461</b>	<b>4.42%</b>	<b>\$ (500,544)</b>
<b>Total Fund Balance</b>	<b>\$ 27,545,491</b>	<b>5.00%</b>	<b>\$ 44,334,490</b>	<b>8.84%</b>	<b>\$ 16,127,315</b>
<b>Revenue less other financing</b>	<b>\$ 550,909,806</b>	<b>**</b>	<b>\$ 501,600,429</b>	<b>***</b>	

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

\*\*\*2021-22 actual revenue less other financing sources as of August 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 results for some of those 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.

The Curriculum & Instruction Program ended the year with an underspend of \$984,400.

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



**Table 10**

<b><u>Curriculum &amp; Instruction</u></b>				
<b><u>Resources</u></b>		<b><u>Budget</u></b>	<b><u>Actual</u></b>	<b><u>Variance</u></b>
				<b><u>Incr/(Decrease)</u></b>
State Funding		\$ 3,960,416	\$ 3,920,981	\$ (39,435)
Basic Ed Enrichment		-	-	-
		\$ 3,960,416	\$ 3,920,981	\$ (39,435)
Carryover Reserve		3,800,000	-	(3,800,000)
One Time Additional Funding		-	-	-
				\$
<b>Total Resources Available</b>		<b>\$ 7,760,416</b>	<b>\$ 3,920,981</b>	<b>(3,839,435)</b>
<b><u>Expenditures</u></b>		<b><u>Budget</u></b>	<b><u>Actual</u></b>	<b><u>Variance</u></b>
<b><u>BRC</u></b>	<b><u>Description/Content Area</u></b>			<b><u>Under/(Over)</u></b>
703	Fine Arts	\$ 48,590	\$ 6,922	\$ 41,668
711	C&I K-12 Math	1,583,299	854,225	729,074
712	C&I K-12 Social Studies	560,838	142,967	417,871
713	C&I K-12 Arts Education	859,299	295,761	563,538
714	C&I 6-12 World Languages	55,647	16,644	39,003
715	C&I Integrated Content	185,445	37,147	148,298
716	C&I Textbook Depository	2,707	-	2,707
717	C&I Teacher Support	148,554	126,621	21,933
718	C&I Literacy	3,334,912	1,057,660	2,277,252
720	C&I Science/Health/Envrmt	909,691	358,621	551,070
743	C&I Fitness & Health	71,434	40,013	31,421
	<b>Total Expenditures</b>	<b>7,760,416</b>	<b>2,936,581</b>	<b>\$ 4,782,167</b>
	Ending Balance	\$ -	\$ 984,400	\$ 942,732

## **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 were \$359,406 under budget. Supplies and contractual expenditures for the program were collectively \$1,498,232 over budget. Salaries and benefits were \$819,071 over budget. Therefore, the program ended the year with an operating shortfall of \$2,130,662.

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

**Table 11**

Child Nutrition Services Program Summary (Programs 98.XXX & 89150)			
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> Favorable/ (Unfavorable)
<b>Revenue</b>			
Food Sales	\$ 46,064	\$ 133,874	\$ 87,810
State Funding	-	304,187	304,187
Federal Funding	15,217,000	15,209,361	(7,639)
Other Governmental Entities	-	-	-
Sale of Equipment	-	-	-
<b>Total Revenue</b>	<b>\$ 15,263,064</b>	<b>\$ 15,647,422</b>	<b>\$ 384,358</b>
Indirect Charges	(990,863)	(1,015,815)	(24,952)
Local Support	-	-	-
Prior Year Carryover	-	-	-
<b>Total Resources</b>	<b>\$ 14,272,201</b>	<b>\$ 14,631,607</b>	<b>\$ 359,406</b>
<b>Expenditures</b>			
Salaries	\$ 5,736,120	\$ 6,075,287	\$ (339,167)
Benefits	3,572,678	4,052,582	(479,904)
Supplies	4,433,224	6,002,863	(1,569,639)
Contractual	545,912	474,505	71,407
Travel	9,800	23,021	(13,221)
Equipment	1,000	200,221	(199,221)
Internal Transfers (in)/out	(26,533)	(66,209)	39,676
<b>Total Expenditures</b>	<b>\$ 14,272,201</b>	<b>\$ 16,762,270</b>	<b>\$ (2,490,069)</b>
Transfer Out	-	-	-
<b>Total Use of Resources</b>	<b>\$ 14,272,201</b>	<b>\$ 16,762,270</b>	<b>\$ (2,490,069)</b>
<b>Ending Balance</b>	<b>\$ -</b>	<b>\$ (2,130,662)</b>	<b>\$ (2,130,662)</b>

## **Special Education**

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

The state uses an average headcount from October to June to determine the state special revenue funding of resident population for Special Education. The 2021-22 average was 4,228 students; a decrease of 51 students from last year's average of 4,279. Based on the state formula, the district will be funded for up to an average of 3,911 students.

Revenue for the Special Education program was \$2,997 below budget. State funding was \$176,118 below budget due to lower enrollment than anticipated. Program expenditures were \$1,311,839 under budget due to a savings in classified salaries. As a result, the program ended the year with an operating surplus of \$1,314,836.

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

**Table 12**

Special Education Consolidated Program Summary (Programs 01210, 21XXX, 24XXX)			
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> Favorable/ (Unfavorable)
<b>Revenue</b>			
State Funding	\$ 51,312,291	\$ 51,136,173	\$ (176,118)
Federal Funding	7,930,718	7,804,308	(126,410)
Other Districts	1,885,009	2,165,607	280,598
Other Agencies	-	-	-
<b>Total Revenue</b>	<b>\$ 61,128,018</b>	<b>\$ 61,106,088</b>	<b>\$ (21,930)</b>
Indirect Charges	(3,241,682)	(3,240,519)	1,163
Local Support	8,233,801	8,257,565	23,764
Prior Year Carryover	-	-	-
<b>Total Resources</b>	<b>\$ 66,120,137</b>	<b>\$ 66,123,134</b>	<b>\$ 2,997</b>
<b>Expenditures</b>			
Certificated Salaries	\$ 33,386,320	\$ 33,733,068	\$ (346,748)
Classified Salaries	10,914,032	9,337,995	1,576,037
Benefits	16,820,557	16,540,188	280,369
Supplies	342,970	276,353	66,617
Contractual	4,570,103	4,822,841	(252,738)
Travel	58,800	22,947	35,853
Equipment	-	-	-
Internal Transfers (in)/out	27,355	74,907	(47,552)
<b>Total Expenditures</b>	<b>\$ 66,120,137</b>	<b>\$ 64,808,298</b>	<b>\$ 1,311,839</b>
Transfer Out	-	-	-
<b>Total Use of Resources</b>	<b>\$ 66,120,137</b>	<b>\$ 64,808,298</b>	<b>\$ 1,311,839</b>
<b>Net Surplus/(Deficit)</b>	<b>\$ -</b>	<b>\$ 1,314,836</b>	<b>\$ 1,314,836</b>

## **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.

The transportation program ended the year with an operating deficit of \$257,381. The program revenue was \$429,594 below budget and program expenditures were \$172,213 under budget.

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

**Table 13**

Transportation Program Summary			
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> Favorable/ (Unfavorable)
<b>Revenue</b>			
Local Support	\$ 290,184	\$ 290,184	\$ -
Local Non-Tax	100,000	348,042	248,042
State Special Purpose	14,983,589	14,288,376	(695,213)
Sale of Equipment	-	2,935	2,935
<b>Total Revenue</b>	<b>\$ 15,373,773</b>	<b>\$ 14,929,538</b>	<b>\$ (444,235)</b>
Indirect Charges	(506,691)	(492,050)	14,641
Prior Year Carryover	-	-	-
<b>Total Resources</b>	<b>\$ 14,867,082</b>	<b>\$ 14,437,488</b>	<b>\$ (429,594)</b>
<b>Expenditures</b>			
Salaries	\$ 4,768,376	\$ 4,166,177	\$ 602,199
Benefits	2,354,536	1,908,689	445,847
Supplies	823,862	1,283,240	(459,378)
Contractual	7,943,925	8,426,022	(482,097)
Travel	-	6,709	(6,709)
Equipment	-	-	-
Internal Transfers (in)/out	(1,023,617)	(1,095,968)	72,351
<b>Total Expenditures</b>	<b>\$ 14,867,082</b>	<b>\$ 14,694,869</b>	<b>\$ 172,213</b>
<b>Total Use of Resources</b>	<b>\$ 14,867,082</b>	<b>\$ 14,694,869</b>	<b>\$ 172,213</b>
<b>Net Surplus/(Deficit)</b>	<b>\$ -</b>	<b>\$ (257,381)</b>	<b>\$ (257,381)</b>

## **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. 21<sup>st</sup> 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 were \$1,770,380 above budget due to an increase in enrollment and expenditures were \$2,030,754 over budget. The CTE program ended the year with a deficit of \$260,375.

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



**Table 14**

Career-Technical Education Program Summary (Program 31.XXX, 34.XXX & 38.XXX)			
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> Favorable/ (Unfavorable)
<b>Revenue</b>			
Sales	\$ 40,000	\$ 252,833	\$ 212,833
State - Apportionment	17,478,546	19,035,515	1,556,969
Federal Special Purpose	254,097	343,441	89,344
Revenue from Other Districts	-	-	-
Revenue from Other Agencies	-	-	-
Sale of Equipment	-	-	-
<b>Total Revenue</b>	<b>\$ 17,772,643</b>	<b>\$ 19,631,788</b>	<b>\$ 1,859,145</b>
Indirect Charges	(848,560)	(937,325)	(88,765)
Prior Year Carryover	-	-	-
<b>Total Resources</b>	<b>\$ 16,924,083</b>	<b>\$ 18,694,463</b>	<b>\$ 1,770,380</b>
<b>Expenditures</b>			
Certificated Salaries	\$ 10,432,447	\$ 10,950,722	\$ (518,275)
Classified Salaries	1,026,155	828,254	197,901
Benefits	3,982,425	4,112,161	(129,736)
Supplies	956,575	1,663,484	(706,909)
Contractual	463,437	899,682	(436,245)
Travel	46,290	15,999	30,291
Equipment	-	403,637	(403,637)
Internal Transfers (in)/out	16,754	80,899	(64,145)
<b>Total Use of Resources</b>	<b>\$ 16,924,083</b>	<b>\$ 18,954,837</b>	<b>\$ (2,030,754)</b>
<b>Net Surplus/(Deficit)</b>	<b>\$ -</b>	<b>\$ (260,375)</b>	<b>\$ (260,375)</b>

## **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 were \$1,118,882 under budget due to a savings in salaries & benefits which collectively were \$1,652,695 under budget.

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

**Table 15**

Facilities Program Summary (YE 2021-22)			
	<u>Adopted Budget</u>	<u>Actual</u>	<u>Variance</u> Favorable/ (Unfavorable)
<b>Expenditures</b>			
Classified Salaries	\$ 17,730,326	\$ 16,699,829	\$ 1,030,497
Benefits	7,737,671	7,115,473	622,198
Supplies	1,433,743	2,065,457	(631,714)
Contractual	1,255,125	1,177,622	77,503
Travel	1,300	4,012	(2,712)
Equipment	83,000	64,189	18,811
Internal Transfers (in)/out	(116,050)	(120,350)	4,300
<b>Total Expenditures</b>	<u>\$ 28,125,115</u>	<u>\$ 27,006,233</u>	<u>\$ 1,118,882</u>

### **Categorical Programs**

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

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

**GENERAL FUND CONCLUSION**

**Table 16** displays the budget and ending fund balance, revenues, and expenditures. The ending fund balance was \$43,672,806 or \$16,127,315 above budget.

**Table 16**

<b>General Fund</b>	<b>2021-22 Budget</b>	<b>2021-22 Actual</b>	<b>Variance Surplus/(Deficit)</b>
<b>Beginning Fund Balance</b>	<b>\$ 60,819,684</b>	<b>\$ 56,066,371</b>	<b>\$ (4,753,313)</b>
<b>Revenue</b>	<b>550,909,806</b>	<b>501,600,429</b>	<b>(49,309,377)</b>
<b>Other Financing Sources</b>	<b>3,000,000</b>	<b>3,925,920</b>	<b>925,920</b>
<b>Total Resources Available</b>	<b>614,729,490</b>	<b>561,592,721</b>	<b>(53,136,769)</b>
<b>Expenditures</b>	<b>587,183,999</b>	<b>517,919,915</b>	<b>69,264,084</b>
<b>Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Use of Resources</b>	<b>587,183,999</b>	<b>517,919,915</b>	<b>69,264,084</b>
<b>Ending Fund Balance</b>	<b>\$ 27,545,491</b>	<b>\$ 43,672,806</b>	<b>\$ 16,127,315</b>

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

**COVID-19**

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

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

**Table 10**

<b>Expenditures by Object</b>	<b>Amount of Expenditures</b>
Debit/Credit - 0XXX/1XXX	12,208
Salaries - Certificated Employees - 2XXX	3,686,014
Salaries - Classified Employees - 3XXX	2,049,383
Benefits and Payroll Taxes - 4XXX	1,901,614
Supplies, Instructional Resources - 5XXX	3,201,793
Purchased Services - 7XXX	11,598,631
Travel - 8XXX	4,753
Capital Outlay - 9XXX	7,506,202
<b>Totals by Object</b>	<b>\$29,960,597</b>

*Expenditures are from September 1 - August 31*

## **ENROLLMENT**

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

**Table 17**

<b>K-12 Annual Average FTE Enrollment Two Year Comparison</b>					
	(A) 2020-21 Actual	(B) 2021-22 Budget	(C) 2021-22 Actual	(D) Variance (C)-(A)	(E) Variance (C)-(B)
Kindergarten	1,935	2,176	1,996	61	(181)
Grade 1	2,090	2,150	1,914	(176)	(236)
Grade 2	2,110	2,127	1,947	(163)	(181)
Grade 3	2,010	1,941	1,992	(18)	52
Grade 4	2,079	1,905	1,893	(187)	(13)
Grade 5	2,124	1,917	1,912	(212)	(5)
<b>Elementary</b>	<b>12,348</b>	<b>12,216</b>	<b>11,653</b>	<b>(696)</b>	<b>(564)</b>
Grade 6	2,086	1,984	1,931	(154)	(53)
Grade 7	2,196	2,015	1,925	(271)	(90)
Grade 8	2,242	2,090	2,047	(195)	(43)
<b>Middle School</b>	<b>6,523</b>	<b>6,089</b>	<b>5,903</b>	<b>(621)</b>	<b>(186)</b>
Grade 9	2,130	2,218	2,158	28	(61)
Grade 10	2,032	2,006	1,977	(54)	(28)
Grade 11	1,841	1,683	1,652	(189)	(32)
Grade 12	1,550	1,569	1,531	(19)	(38)
<b>High School</b>	<b>7,553</b>	<b>7,477</b>	<b>7,319</b>	<b>(235)</b>	<b>(158)</b>
Running Start	430	411	402	(28)	(10)
TCC Fresh Start **	132	152	101	(30)	(51)
Reengagement Center **	128	198	150	22	(48)
Goodwill **	8	24	8	0	(15)
Alternative Learning Experience	0	1,414	1,567	1,567	153
<b>Grand Total *</b>	<b>27,123</b>	<b>27,982</b>	<b>27,103</b>	<b>(21)</b>	<b>(879)</b>
Actual data through August 2022					

\*\* Open Doors - 1418 Programs

In comparison with 2020-21, actual enrollment for 2021-22 (**Table 17 column (D)**):

Elementary schools (grades K-5) decreased by 696 FTE;  
Middle schools (grades 6-8) decreased by 621 FTE;  
High schools (grades 9-12) decreased by 235 FTE;  
Running Start (college level courses) decreased by 28 FTE;

Open Doors – 1418 Programs

TCC Fresh Start decreased by 30 FTE;  
Reengagement Center increased by 22 FTE;  
Goodwill did not change  
ALE (Alternative Learning Experience) increased by 1,567 FTE

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

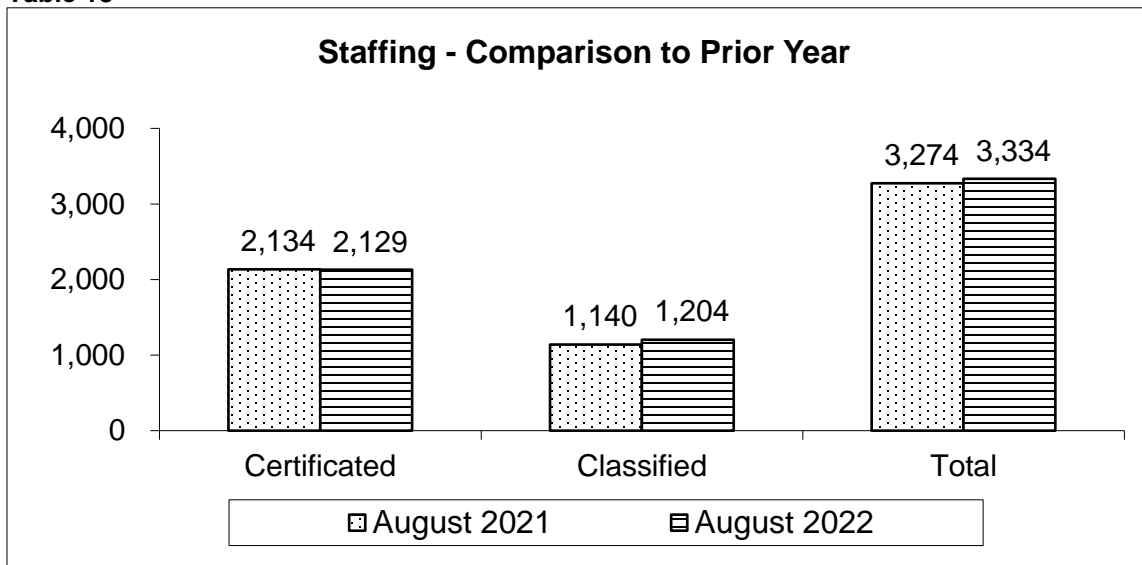
Students who participate for only part of the year or part of each day are calculated as a portion of an FTE. Any district may choose to serve students more hours per day or per year than the state definition of full-time equivalent. However, those students who attend classes more hours per day will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

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

## **STAFFING**

District staffing is divided into two categories: certificated staff – teachers, counselors, librarians, nurses, specialists and principals, and classified staff – classroom aids, secretaries, bus drivers, cooks, custodians, playground staff, maintenance crews, grounds crews, and business support staff. **Table 18** compares the number of filled positions in August 2021 to the number of filled positions in August 2022. The number of certificated staff decreased by 5 FTE and classified staff increased by 65 FTE.

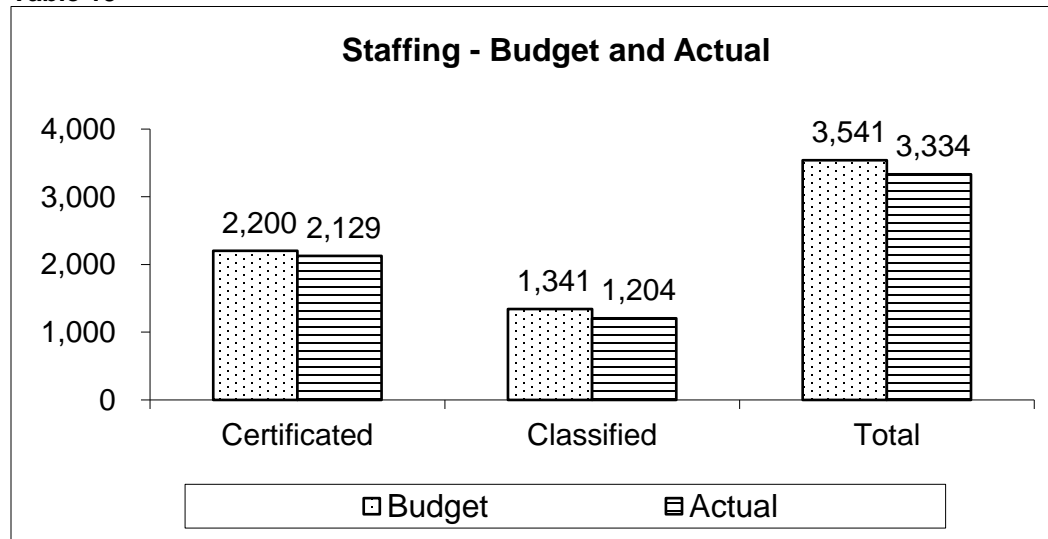
**Table 18**





As shown in **Table 19**, the number of assigned certificated FTE was 2,129 and classified staff FTE was 1,204. Certificated and classified staffing were below budget by 71 and 136 FTE, respectively.

**Table 19**



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

**Table 20**

<b>Budget vs. Actual Staffing In FTE (Full Time Equivalents)</b>			
Program Description (Number)	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> Incr/(Decrease)
<b><u>Certificated Staff</u></b>			
Basic Education (01-03)	1,545.35	1,362.95	182.40
Federal Stimulus (10)	13.10	27.80	(14.70)
Special Education (20)	314.10	294.80	19.30
Vocational Education (30-40)	103.90	95.40	8.50
Compensatory (50-60)	198.30	185.65	12.65
Other Instructional (70)	6.00	6.00	0
Support Services (80-90)	19.70	156.70	(137.00)
<b>Total Certificated</b>	<b>2,200.45</b>	<b>2,129.31</b>	<b>71.14</b>
<b><u>Classified Staff</u></b>			
Basic Education (01-03)	300.64	278.64	22.00
Federal Stimulus (10)	13.31	21.85	(8.54)
Special Education (20)	250.69	185.55	65.14
Vocational Education (30-40)	12.96	10.09	2.87
Compensatory (50-60)	99.70	90.31	9.39
Other Instructional (70)	4.05	3.30	0.75
Support Services (80-90)	659.17	614.68	44.49
<b>Total Classified</b>	<b>1,340.52</b>	<b>1,204.42</b>	<b>136.10</b>
<b><u>Total All Staff</u></b>	<b>3,540.97</b>	<b>3,333.73</b>	<b>207.24</b>
<b>* Actual data through August 2022</b>			

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

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

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

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Expenditures by State Object with % Spent**  
**General Fund As Of: August 31, 2022**

State Object	Prior Year	Prior Year	Current Year		Current Year		Under Budget (Over)	Current Year Year to Date Actual	Under Budget (Over)	% Spent
	Adopted Budget	Year to Date Actual	Adopted Budget	% Spent	Adopted Budget	% Spent				
<b>0 - Debit Transfer</b>	2,577,584	921,618	1,655,966	35.8	2,425,649	1,735,814	689,835	1,735,814	689,835	71.6
<b>1 - Credit Transfer</b>	(2,577,584)	(921,618)	(1,655,966)	35.8	(2,425,649)	(1,735,814)	(689,835)	(1,735,814)	(689,835)	71.6
<b>2 - Salaries - Certificated</b>	231,340,245	224,928,227	6,412,018	97.2	247,351,711	241,621,079	5,730,632	241,621,079	5,730,632	97.7
<b>3 - Salaries - Classified</b>	74,471,976	69,766,289	4,705,687	93.7	84,378,414	80,987,020	3,391,394	80,987,020	3,391,394	96.0
<b>4 - Employees Benefits &amp; Payroll Taxes</b>	113,904,209	112,516,620	1,387,589	98.8	115,618,594	116,263,843	(645,249)	116,263,843	(645,249)	100.6
<b>5 - Supplies, Etc.</b>	28,297,429	13,164,116	15,133,313	46.5	84,865,851	19,338,344	65,527,507	19,338,344	65,527,507	22.8
<b>7 - Purchased Services</b>	53,007,270	40,854,027	12,153,243	77.1	52,913,217	50,426,891	2,486,326	50,426,891	2,486,326	95.3
<b>8 - Travel</b>	501,147	127,771	373,376	25.5	492,241	387,737	104,504	387,737	104,504	78.8
<b>9 - Capital Outlay</b>	1,307,180	408,118	899,062	31.2	1,563,971	8,895,001	(7,331,030)	8,895,001	(7,331,030)	568.7
<b>Total</b>	<b>502,829,456</b>	<b>461,765,169</b>	<b>41,064,287</b>	<b>91.8</b>	<b>587,183,999</b>	<b>517,919,915</b>	<b>339,541,286</b>	<b>517,919,915</b>	<b>339,541,286</b>	<b>88.2</b>

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

	Current Year Adopted Budget	Current Year Year to Date Actual	Under Budget (Over)	% Current Year Budget	% Prior Year Budget
<b>Resources Available</b>					
<b>Debt and Fiscal Management</b>					
840: Nonspendable - Inventory & Prepaid Items	4,333,231	5,058,037	724,806	116.7	111.6
870: Committed to Contingencies	1,000,000	1,000,000	0	100.0	100.0
820: Assigned to Encumbrances	207,939	310,128	102,189	149.1	531.0
<b>Total Debt and Fiscal Management</b>	<b>5,541,170</b>	<b>6,368,165</b>	<b>826,995</b>	<b>114.9</b>	<b>125.3</b>
<b>Restricted and Assigned FB</b>					
821: Restricted for Carryover	1,365,591	1,896,105	530,514	138.8	151.7
830: Restricted for Debt Service	218,832	110,927	(107,905)	50.7	100.0
866: Assigned to Carryover	1,062,696	2,704,343	1,641,647	254.5	225.1
868: Assigned to C&I	3,800,000	3,800,000	0	100.0	100.0
875: Assigned to Future Operations	26,827,074	3,265,369	(23,561,705)	12.2	303.2
<b>Total Restricted and Assigned FB</b>	<b>33,274,193</b>	<b>11,776,744</b>	<b>(21,497,449)</b>	<b>35.4</b>	<b>184.4</b>
<b>Unassigned Fund Balance</b>					
890: Unassigned Fund Balance	0	16,744,137	16,744,137	100.0	100.0
891: Unassigned for Minimum FB Policy	22,004,321	21,177,326	(826,995)	96.2	92.7
<b>Total Beginning Fund Balance</b>	<b>60,819,684</b>	<b>56,066,371</b>	<b>(4,753,313)</b>	<b>92.2</b>	<b>118.2</b>
<b>Revenue</b>					
1 - Local Taxes	74,495,311	74,676,712	181,401	100.2	101.3
2 - Local Non-Tax	8,466,814	4,909,177	(3,557,637)	58.0	22.4
3 - State - General Purpose	267,865,321	256,780,274	(11,085,047)	95.9	95.6
4 - State - Special Purpose	92,255,562	82,713,950	(9,541,612)	89.7	75.2
5 - Federal - General Purpose	524,924	406,619	(118,305)	77.5	167.8
6 - Federal - Special Purpose	101,796,709	76,862,549	(24,934,160)	75.5	172.5
7 - Revenue from other Districts	1,547,129	2,165,607	618,478	140.0	111.6
8 - Revenue from other Agencies	3,958,036	3,085,543	(872,493)	78.0	109.3
9 - Other Financing Sources	3,000,000	3,925,920	925,920	130.9	103.1
<b>Total Revenue</b>	<b>553,909,806</b>	<b>505,526,349</b>	<b>(48,383,457)</b>	<b>91.3</b>	<b>96.9</b>
<b>Total Resources Available</b>	<b>614,729,490</b>	<b>561,592,720</b>	<b>(53,136,770)</b>	<b>91.4</b>	<b>98.1</b>

**TACOMA SCHOOL DISTRICT NO. 10**  
**Income Statement and Changes in Fund Balance**  
**General Fund As Of: August 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	247,399,121	23,272,971	91.4	91.2
02: Basic Education - ALE	12,342,686	12,626,715	(284,029)	102.3	-
03: Basic Education-1418 Open	3,139,250	2,277,050	862,200	72.5	80.0
11: SLFRF - IE Stabilization	0	8,084,106	(8,084,106)	100.0	-
12: Fed Stimulus - School Imp	25,000,000	5,789,803	19,210,197	23.2	100.0
13: Fed Stimulus - Fiscal Stab	30,000,000	13,809,440	16,190,560	46.0	-
14: Fed Stimulus - IDEA	0	1,890,051	(1,890,051)	100.0	-
19: BE Program Revenues	0	387,197	(387,197)	100.0	-
21: Special Education, State	54,799,865	53,121,594	1,678,271	96.9	97.3
22: SPED Infants & Tod - State	0	0	0	0.0	-
23: IDEA American Rescue Plan Funds	0	178,293	(178,293)	100.0	-
24: Special Education, Federal	7,378,669	7,221,784	156,885	97.9	98.1
31: Career & Tech Ed, State	13,357,038	15,364,144	(2,007,106)	115.0	90.1
34: Middle School CTE	3,222,368	3,319,233	3,135	99.9	90.4
38: Career & Tech Ed, Federal	244,677	271,460	(26,783)	110.9	109.9
51: Disadvantaged, Federal	11,353,625	11,918,982	(565,357)	105.0	92.8
52: School Improvement, Federa	1,812,224	1,992,713	(180,489)	110.0	113.1
55: Learning Assistance Prog,	15,639,457	15,894,731	(255,274)	101.6	97.8
56: State Institutions, Ctrs &	422,317	320,184	102,133	75.8	63.5
57: NegleCTED & Delinquent	154,022	158,685	(4,663)	103.0	203.0
58: Special & Pilot Programs	3,389,138	4,853,713	(1,464,575)	143.2	108.4
61: Head Start, Federal	5,972,852	5,977,014	(4,162)	100.1	97.0
64: Limited English Proficienc	438,775	473,421	(34,646)	107.9	115.9
65: Transitional Bilingual, St	4,742,555	4,517,026	225,529	95.2	96.0
68: Indian Education, Federal	366,769	363,835	2,934	99.2	99.1
69: Other Compensatory Program	0	0	0	0.0	-
73: Summer School	0	2,193	(2,193)	100.0	50.6
74: Highly Capable, State	756,227	779,500	(23,273)	103.1	147.8
79: Other Instructional Pgms	18,106,857	1,684,531	16,422,326	9.3	9.5
88: Child Care	4,751,937	4,810,896	(58,959)	101.2	93.9
89: Community Services	1,113,158	990,690	122,468	89.0	44.3
97: District-Wide Support	68,885,158	59,984,671	8,900,487	87.1	80.7
98: Nutrition Svcs	14,155,201	16,762,270	(2,607,069)	118.4	94.7
99: Pupil Transportation	14,867,082	14,694,869	172,213	98.8	65.9
<b>Total Expenditures</b>	<b>587,183,999</b>	<b>517,919,915</b>	<b>69,264,084</b>	<b>88.2</b>	<b>91.8</b>
<b>Total Use of Resources</b>	<b>587,183,999</b>	<b>517,919,915</b>	<b>69,264,084</b>	<b>88.2</b>	<b>91.8</b>
<b>Ending Fund Balance</b>	<b>27,545,491</b>	<b>43,672,806</b>	<b>16,127,315</b>	<b>158.5</b>	<b>226.3</b>

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

	Current Year Adopted Budget	Current Year Year to Date Actual	Under Budget (Over)	% Current Year Budget	% Prior Year Budget
<b>Resources Available</b>					
840: Nonspendable - Inventory & Prepaid Items	4,333,231	5,861,370	1,528,139	135.3	116.7
870: Committed to Contingencies	1,000,000	1,000,000	0	100.0	100.0
820: Assigned to Encumbrances	207,939	3,769,770	3,561,831	1812.9	149.1
<b>Total Debt and Fiscal Management</b>	<b>5,541,170</b>	<b>10,631,140</b>	<b>5,089,970</b>	<b>191.9</b>	<b>114.9</b>
<b>Restricted and Assigned FB</b>					
821: Restricted for Carryover	0	1,328,374	1,328,374	100.0	100.0
830: Restricted for Debt Service	0	439,803	439,803	100.0	100.8
866: Assigned to Carryover	0	2,543,975	2,543,975	100.0	100.0
868: Assigned to C&I	0	0	0	100.0	100.0
875: Assigned to Future Operations	0	7,225,737	7,225,737	100.0	100.0
<b>Total Restricted and Assigned FB</b>	<b>0</b>	<b>11,537,889</b>	<b>11,537,889</b>	<b>100.0</b>	<b>100.0</b>
<b>Unassigned Fund Balance</b>					
890: Unassigned Fund Balance	0	3,712,278	3,712,278	100.0	100.0
891: Unassigned for Minimum FB Policy	22,004,321	17,791,499	(4,212,822)	80.9	110.7
<b>Total Fund Balance</b>	<b>27,545,491</b>	<b>43,672,806</b>	<b>16,127,315</b>	<b>158.5</b>	<b>226.3</b>

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Revenue by State and District Account w/ % Received**  
**General Fund As Of: August 31, 2022**

State Account	Prior Year Adopted Budget	Prior Year Year to Date Actual	Over Budget (Under)	% Received	Current Year Adopted Budget	Current Year Year to Date Actual	Over Budget (Under)	% Received
<b>District Account</b>								
<b>1 - Local Taxes</b>								
1100 : Local Support Non Tax-Unassigned and Procurement Card Rebates	72,897,467	73,847,394	949,927	101.3	74,363,731	74,676,712	312,981	100.4
1900 : Other Local Taxes	0	0	0	100.0	131,580	0	(131,580)	0.0
<b>1 - Local Taxes</b>	72,897,467	73,847,394	949,927	101.3	74,495,311	74,676,712	181,401	100.2
<b>2 - Local Non-Tax</b>								
2100 : Tuition & Fees - Unassigned	117,779	116,976	(803)	99.3	121,474	939,786	818,312	773.7
2101 : Regular Student Fees	970,000	861	(969,139)	0.1	970,000	20,011	(949,989)	2.1
2102 : ALE Student Fees	0	0	0	100.0	0	0	0	100.0
2180 : Convenience Fee	40,000	198	(39,802)	0.5	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	3,252	(3,748)	46.5	7,000	306,702	299,702	4381.5
2201 : Sale of Supplies & Svcs - FR 1	162,000	2,556	(159,444)	1.6	162,000	16,113	(145,887)	9.9
2202 : Sale of Supplies & Svcs - FR 2	68,000	128,696	60,696	189.3	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	2,709	(77,291)	3.4	80,000	21,076	(58,924)	26.3
2205 : Sale of Supplies & Svcs - Trip 1	90,000	6,726	(83,274)	7.5	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	10,138	(29,862)	25.3	40,000	22,640	(17,360)	56.6
2231 : CTE Sales of Goods, Supplies & Svcs	40,000	1,800	(38,200)	4.5	40,000	22,484	(17,516)	56.2
2291 : Nutrition Service Sales	1,560,935	1,768	(1,559,167)	0.1	0	11,432	11,432	100.0
2294 : NS Sales - Special Events	3,552	(228)	(3,780)	-6.4	3,552	120,105	116,553	3381.3
2296 : NS Sales - Breakfast	94,519	0	(94,519)	0.0	0	282	282	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	265	265	100.0	0	3,090	3,090	100.0
2300 : Investment Earnings	1,000,000	39,736	(960,264)	4.0	1,000,000	158,964	(841,036)	15.9
2500 : Gifts, Grants, & Donations (Local)	350,000	115,152	(234,848)	32.9	350,000	231,583	(118,417)	66.2
2600 : Fines & Damages	130,000	60,372	(69,628)	46.4	130,000	(33,991)	(163,991)	-26.1
2700 : Rentals & Leases	500,000	143,898	(356,102)	28.8	500,000	345,938	(154,062)	69.2
2702 : Facility Use - Utility Surcharge	85,750	11,611	(74,139)	13.5	85,750	72,621	(13,129)	84.7
2703 : Facility Use - Custodial Labor	251,350	21,511	(229,839)	8.6	251,350	227,308	(24,042)	90.4
2704 : Facility Use - Field/Stadium Maint	13,600	8,911	(4,689)	65.5	13,600	14,535	935	106.9
2705 : Facility Use - Security	0	780	780	100.0	0	4,683	4,683	100.0
2706 : Facility Use - Theater Tech	29,000	5,569	(23,431)	19.2	29,000	31,680	2,680	109.2
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	606,447	(1,120,553)	35.1	1,727,000	1,243,434	(483,566)	72.0
2901 : Cash Over/Short	0	0	0	100.0	0	(82)	(82)	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	700,000	(700,000)	50.0	1,400,000	700,000	(700,000)	50.0
2910 : E-Rate Discount	0	40,579	40,579	100.0	0	79,995	79,995	100.0
2922 : Advertising Commissions	50,000	0	(50,000)	0.0	50,000	0	(50,000)	0.0
2923 : Photography Commissions	60,000	29,750	(30,250)	49.6	60,000	63,331	3,331	105.6
2924 : Vending-Beverage Commissions	1,000	170	(830)	17.0	1,000	320	(680)	32.0
2925 : Vending-Food Commissions	1,000	151	(849)	15.1	1,000	244	(756)	24.4
2926 : Other Commissions/Rebates	5,000	8,730	3,730	174.6	5,000	12,712	7,712	254.2
<b>2 - Local Non-Tax</b>	9,839,497	2,202,479	(7,637,018)	22.4	8,145,076	4,909,177	(3,235,899)	60.3



**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Revenue by State and District Account w/ % Received**  
**General Fund As Of: August 31, 2022**

State Account	Prior Year Adopted Budget	Prior Year Year to Date Actual	Over Budget (Under)	% Received	Current Year Adopted Budget	Current Year Year to Date Actual	Over Budget (Under)	% Received
<b>3 - State - General Purpose</b>								
3100 : Apportionment	258,523,055	246,440,960	(12,082,095)	95.3	256,853,716	247,693,536	(9,160,180)	96.4
3121 : Apportionment - Special Ed	9,194,969	9,152,186	(42,783)	99.5	8,784,167	9,086,738	302,571	103.4
3300 : Local Effort Assistance	0	305,789	305,789	100.0	0	0	0	100.0
<b>3 - State - General Purpose</b>	<b>267,718,024</b>	<b>255,898,935</b>	<b>(11,819,089)</b>	<b>95.6</b>	<b>265,637,883</b>	<b>256,780,274</b>	<b>(8,857,609)</b>	<b>96.7</b>
<b>4 - State - Special Purpose</b>								
4100 : Special Purpose - Unassigned	14,500,000	0	(14,500,000)	0.0	14,500,000	82,033	(14,417,967)	0.6
4121 : Special Education	44,535,773	39,305,447	(5,230,327)	88.3	42,528,124	42,049,434	(478,690)	98.9
4155 : Learning Assistance	16,583,354	16,223,242	(360,112)	97.8	16,241,576	16,160,569	(81,007)	99.5
4156 : State Institutions, Centers, and Homes - Delinquent	420,916	237,171	(183,745)	56.3	267,569	194,372	(73,197)	72.6
4158 : Special & Pilot Programs	3,170,501	3,600,068	429,567	113.5	3,442,533	3,591,320	148,787	104.3
4159 : Institutions - Juveniles in Adult Jail	0	0	0	100.0	0	24,210	24,210	100.0
4165 : Transitional Bilingual	5,447,635	5,267,041	(180,594)	96.7	5,423,174	5,175,744	(247,430)	95.4
4174 : Highly Capable	876,712	840,644	(36,068)	95.9	871,174	843,703	(27,471)	96.8
4198 : School Nutrition Services	251,584	129,525	(122,059)	100.0	0	304,187	304,187	100.0
4199 : Transportation - Operations	14,946,118	10,149,179	(4,796,939)	67.9	14,983,589	14,288,376	(695,213)	95.4
<b>4 - State - Special Purpose</b>	<b>100,732,593</b>	<b>75,752,316</b>	<b>(24,980,277)</b>	<b>75.2</b>	<b>98,257,739</b>	<b>82,713,950</b>	<b>(15,543,789)</b>	<b>84.2</b>
<b>5 - Federal - General Purpose</b>								
5200 : Direct Federal Revenue - Unassigned	489,093	378,398	(110,695)	77.4	512,869	329,662	(183,207)	64.3
5500 : Federal Forests	0	442,102	442,102	100.0	0	76,957	76,957	100.0
<b>5 - Federal - General Purpose</b>	<b>489,093</b>	<b>820,500</b>	<b>331,407</b>	<b>167.8</b>	<b>512,869</b>	<b>406,619</b>	<b>(106,250)</b>	<b>79.3</b>
<b>6 - Federal - Special Purpose</b>								
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	24,994,667	24,994,667	100.0	25,000,000	6,242,133	(18,757,867)	25.0
6113 : Special Purpose - ESSER III	0	0	0	100.0	30,000,000	14,775,185	(15,224,815)	49.3
6114 : Special Purpose ESSER III Supplemental Learning Loss	0	0	0	100.0	0	2,131,225	2,131,225	100.0
6119 : Special Purpose Cares Act Other	0	0	0	100.0	0	383,281	383,281	100.0
6123 : Special Ed - IDEA American Rescue Plan	0	0	0	100.0	0	168,415	168,415	100.0
6124 : Special Ed - Supplemental	7,054,456	6,920,832	(133,624)	98.1	7,630,718	7,503,175	(127,543)	98.3
6138 : CTE - Carl Perkins Grant	254,097	273,685	19,588	107.7	254,097	343,441	89,344	135.2
6151 : Disadvantaged - Title IA	10,337,068	9,540,990	(796,078)	92.3	11,790,742	12,323,430	532,688	104.5
6152 : School Improvement - Title IV, V & VI	1,775,261	1,871,795	96,534	105.4	1,881,995	1,954,655	72,660	103.9
6157 : Institutions - Neglected & Delinquent	159,952	283,014	123,062	176.9	159,952	266,072	106,120	166.3
6164 : Limited English Proficiency	436,748	506,383	69,635	115.9	455,668	491,647	35,979	107.9
6176 : Targeted Assistance	0	5,570,949	5,570,949	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	0	(117,000)	0.0	117,000	0	(117,000)	0.0
6191 : Regular Lunch Reimbursement	159,119	0	(159,119)	100.0	0	0	0	100.0
6192 : Reduced Price Lunch Reimbursement	556,475	0	(556,475)	100.0	0	0	0	100.0
6193 : Free Lunch Reimbursement	6,167,184	0	(6,167,184)	100.0	0	0	0	100.0
6194 : Certified Lunch Reimbursement	135,536	0	(135,536)	100.0	0	0	0	100.0
6195 : Regular Breakfast Reimbursement	17,766	0	(17,766)	100.0	0	0	0	100.0
6196 : Reduced Price Breakfast Reimbursement	125,133	0	(125,133)	100.0	0	0	0	100.0
6197 : Free Breakfast Reimbursement	2,452,685	0	(2,452,685)	100.0	0	0	0	100.0
6198 : Free Snack Reimbursement	47,708	6,431,812	6,384,104	13481.6	15,100,000	14,120,583	(979,417)	93.5

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Revenue by State and District Account w/ % Received**  
**General Fund As Of: August 31, 2022**

State Account	Prior Year Adopted Budget	Prior Year Year to Date Actual	Over Budget (Under)	% Received	Current Year Adopted Budget	Current Year Year to Date Actual	Over Budget (Under)	% Received
6199 : Fresh Fruit & Vegetable Reimbursement	73,056	0	(73,056)	100.0	0	0	0	100.0
6261 : Head Start	6,489,502	6,274,106	(215,396)	96.7	6,589,502	6,582,754	(6,748)	99.9
6268 : Indian Education - ED	195,682	196,530	848	100.4	209,957	197,809	(12,148)	94.2
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	127,176	127,176	100.0	300,000	301,133	1,133	100.4
6998 : USDA Commodities	904,333	565,548	(338,785)	100.0	0	1,088,778	1,088,778	100.0
<b>6 - Federal - Special Purpose</b>	<b>37,488,761</b>	<b>64,620,494</b>	<b>27,161,733</b>	<b>172.5</b>	<b>99,489,631</b>	<b>76,862,549</b>	<b>(22,627,082)</b>	<b>77.3</b>
<b>7 - Revenue from other Districts</b>	<b>1,885,009</b>	<b>2,104,045</b>	<b>219,036</b>	<b>111.6</b>	<b>1,885,009</b>	<b>2,165,607</b>	<b>280,598</b>	<b>114.9</b>
7121 : Special Education	1,885,009	2,104,045	219,036	111.6	1,885,009	2,165,607	280,598	114.9
<b>7 - Revenue from other Districts</b>								
<b>8 - Revenue from other Agencies</b>								
8100 : Governmental Entities	0	446,379	446,379	100.0	0	445,108	445,108	100.0
8188 : Day Care	1,455,640	1,509,487	53,847	103.7	1,668,000	1,816,451	148,451	108.9
8200 : Private Foundations Revenue	900,000	607,342	(292,658)	67.5	795,950	823,983	28,033	103.5
8500 : Educational Service Districts	22,338	35,769	13,431	160.1	22,338	0	(22,338)	0.0
<b>8 - Revenue from other Agencies</b>	<b>2,377,978</b>	<b>2,598,977</b>	<b>220,999</b>	<b>109.3</b>	<b>2,486,288</b>	<b>3,085,543</b>	<b>599,255</b>	<b>124.1</b>
<b>9 - Other Financing Sources</b>								
9300 : Sale of Equipment	0	260,959	260,959	100.0	0	241,203	241,203	100.0
9500 : Long Term Financing	0	0	0	100.0	0	684,717	684,717	100.0
9900 : Transfers - Redirection of Apportionment	0	2,831,966	2,831,966	100.0	0	0	0	100.0
9901 : Transfers - Other Resources	3,000,000	0	(3,000,000)	0.0	3,000,000	3,000,000	0	100.0
<b>9 - Other Financing Sources</b>	<b>3,000,000</b>	<b>3,092,925</b>	<b>92,925</b>	<b>103.1</b>	<b>3,000,000</b>	<b>3,925,920</b>	<b>925,920</b>	<b>130.9</b>
<b>District Total</b>	<b>496,398,422</b>	<b>480,938,065</b>	<b>(15,460,357)</b>	<b>96.9</b>	<b>553,909,806</b>	<b>505,526,349</b>	<b>(48,383,457)</b>	<b>91.3</b>

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

Program	Adopted Budget	Revised Budget	Current Month	Current Year Year to Date	Encumbrance	Unspent/Unencumbered	Percent Expended
<b>01: Basic Education</b>							
01000 : Basic Education	202,131,124	199,935,822	13,334,384	188,503,671	25,292	13,602,161	93.3
01007 : Basic Education - One Time	0	0	0	7,467	0	(7,467)	100.0
01011 : Basic Education Enrichment	31,965,047	32,843,567	1,469,870	30,675,527	307,580	981,940	96.9
01030 : BE Attendance BECCA	0	113,855	1	3,708	0	(3,708)	100.0
01040 : BE Building Contributions	0	509,623	7,792	101,015	2,187	(103,202)	100.0
01050 : BE Kindergarten Contributions	0	12,407	0	0	0	0	100.0
01079 : BE Categorical Carryover	347,733	(1,476,945)	0	0	0	347,733	0.0
01091 : BE 1b Enrichment	584,613	584,613	30,092	435,693	1,040	147,880	74.7
01210 : BE Fund Balance Special Ed	3,941,603	4,464,921	4,157,719	4,464,921	0	(523,318)	113.3
01240 : BE Sped Peer Review Pool	85,000	85,000	0	0	0	85,000	0.0
01250 : BE Campus Security	2,565,531	2,330,531	183,004	2,032,336	0	533,195	79.2
01280 : BE HS Graduation	95,000	90,671	73,674	8,890	12,436	12,436	86.9
01281 : BE HS Graduation Enrichment	27,000	51,361	6,352	33,914	0	(6,914)	125.6
01310 : BE Education Support Professional Coverage	5,000	5,000	0	4,398	0	602	88.0
01320 : BE Peer Review Pool	75,000	75,000	0	0	0	75,000	0.0
01430 : BE Instructional	34,418	34,418	7,004	7,742	0	26,676	22.5
01480 : BE Strategic Goals/Initiatives	237,878	147,678	49	10,732	1,186	225,961	5.0
01650 : BE Special Programs	0	0	0	1,677	0	(1,677)	100.0
01651 : BE Special Programs Enrichment	1,653,970	1,725,970	288,224	1,510,931	83,333	59,706	96.4
01701 : BE OP OT Relief Pool	125,000	129,127	58	150,757	0	(25,757)	120.6
01880 : BE Partner Schools	10,697,578	10,285,269	745,543	10,628,412	1,583	67,583	99.4
01881 : BE Partner Schools Enrichment	962,162	965,365	80,152	967,604	0	(5,442)	100.6
01901 : BE Running Start	3,465,959	3,288,381	1,733,758	3,060,539	1,107	404,312	88.3
01905 : BE Int'L Baccalaureate	0	0	0	6,850	0	(6,850)	100.0
01915 : BE Bargained Enhancement	1,345,417	1,345,417	4,986	110,396	0	1,235,021	8.2
01940 : BE MS Athletic Reserve	0	328,559	0	0	0	0	100.0
01990 : BE Curriculum & Instruction	3,960,416	3,961,406	277,537	2,368,327	5,129	1,586,960	59.9
01991 : BE Curriculum & Instruction IX	3,800,000	3,802,500	0	1,935	0	3,798,065	0.1
01993 : BE Curriculum & Inst Enrichmen	0	0	0	689	0	(689)	100.0
	<b>268,105,449</b>	<b>265,639,516</b>	<b>22,326,524</b>	<b>245,162,915</b>	<b>437,327</b>	<b>22,505,207</b>	<b>91.6</b>
<b>02: Basic Education - ALE</b>							
02000 : BE Alternative Learning Exp	12,342,686	13,677,359	1,004,252	12,626,715	1,944	(285,973)	102.3
	<b>12,342,686</b>	<b>13,677,359</b>	<b>1,004,252</b>	<b>12,626,715</b>	<b>1,944</b>	<b>(285,973)</b>	<b>102.3</b>
<b>03: Basic Education-1418 Open</b>							
03000 : Basic Ed - 1418 Open Doors	3,139,250	2,172,475	918,569	2,277,050	0	862,200	72.5
	<b>3,139,250</b>	<b>2,172,475</b>	<b>918,569</b>	<b>2,277,050</b>	<b>0</b>	<b>862,200</b>	<b>72.5</b>
<b>11: State and Local Fiscal Recovery Funds (SLFRF)</b>							
11000 : Special Purpose—SLFRF—Federal	0	0	7,982,121	7,982,121	0	(7,982,121)	100.0
11050 : SLFRF—IE Stabilization	0	0	101,984	101,984	0	(101,984)	100.0
	<b>0</b>	<b>0</b>	<b>8,084,106</b>	<b>8,084,106</b>	<b>0</b>	<b>(8,084,106)</b>	<b>100.0</b>
<b>12: Elementary and Secondary School Emergency Relief Fund (ESSER)</b>							
12000 : ESSER II	22,172,949	3,537,661	4,027,400	5,778,713	0	16,394,236	26.1
12099 : ESSER II - Indirects	2,827,051	2,827,051	0	0	0	2,827,051	0.0
12102 : Equivalencing Through Science And CTE	0	21,913	10,203	11,090	0	(11,090)	100.0
	<b>25,000,000</b>	<b>6,386,625</b>	<b>4,037,603</b>	<b>5,789,803</b>	<b>0</b>	<b>19,210,197</b>	<b>23.2</b>
<b>13: ESSER III</b>							
13000 : ESSER III	26,607,539	41,329,434	3,827,689	13,388,133	8,235,845	4,983,561	81.3
13099 : ESSER III - Indirects	3,392,461	3,392,461	19,108	208,289	0	3,184,172	6.1
13102 : ESSER Attendance & Reengagement District Grant 21-22	0	82,172	3,710	3,710	0	(3,710)	0.0

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

Program	Adopted Budget	Revised Budget	Current Month	Current Year Year to Date	Encumbrance	Unspent/Unencumbered	Percent Expended
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	7,356	68,375	0	(68,375)	0.0
13312 : Beginning Educator Support Team ESA Grant	0	17,531	6,488	6,488	0	(6,488)	0.0
13352 : Two-Year Tribal, Heritage & Dual Language Program	0	96,293	21,503	28,422	(1,205)	(27,217)	100.0
13402 : ESSER: CTE Graduation Pathways	0	144,440	97,368	106,023	10,948	(116,971)	100.0
<b>14: Fed Stimulus - IDEA</b>	<b>30,000,000</b>	<b>45,467,068</b>	<b>3,983,222</b>	<b>13,809,440</b>	<b>8,245,589</b>	<b>7,944,971</b>	<b>73.5</b>
14000 : ESSER III Supplemental	0	3,516,528	143,736	1,890,051	135,003	(2,025,055)	100.0
<b>19: Fed Stimulus - Other</b>	<b>0</b>	<b>3,516,528</b>	<b>143,736</b>	<b>1,890,051</b>	<b>135,003</b>	<b>(2,025,055)</b>	<b>100.0</b>
19119 : DOH Learn To Return	0	384,771	355,077	387,197	0	(387,197)	100.0
<b>21: Special Education, State</b>	<b>0</b>	<b>384,771</b>	<b>355,077</b>	<b>387,197</b>	<b>0</b>	<b>(387,197)</b>	<b>100.0</b>
21000 : Special Education - State	20,063,178	19,648,359	60,234	18,196,120	0	1,867,058	90.7
21011 : Special Education Enrichment	4,292,198	3,769,880	(2,178,795)	2,516,374	1,958	1,773,866	58.7
21021 : Spec Ed Enrichment-Director A	0	0	(32,239)	11,797	0	(11,797)	100.0
21031 : Spec Ed Enrichment-Director B	0	0	(18,974)	13,301	0	(13,301)	100.0
21510 : SPED - Preschool	3,646,637	3,442,095	184,237	3,371,722	422	274,493	92.5
21560 : SPED - State Safety Net	0	3,193,170	832,560	3,318,756	0	(3,318,756)	100.0
21600 : Special Ed State - Elem. Ed.	13,904,187	12,730,965	873,609	13,618,707	0	285,480	97.9
21660 : SPED State Safety Net Elem Ed	144,205	144,205	12,925	170,308	0	(26,103)	118.1
21700 : Special Ed State - Sec. Ed.	10,862,797	9,568,843	834,402	10,463,326	0	399,471	96.3
21720 : SPED - District Settlement	8,000	8,000	0	0	0	8,000	0.0
21760 : SPED State Safety Net Sec. Ed	688,480	621,480	28,154	414,153	0	274,327	60.2
21800 : Special Ed State - CBT	1,190,183	1,037,494	75,546	976,591	0	213,592	82.1
21860 : SPED Safety Net Comm Based Tra	0	3,744	3,744	50,441	0	(50,441)	100.0
<b>22 : SPED Infants &amp; Tod - State</b>	<b>54,799,865</b>	<b>54,164,491</b>	<b>675,402</b>	<b>53,121,594</b>	<b>2,379</b>	<b>1,675,892</b>	<b>96.9</b>
22000 : Sped Infants & Toddlers-State	0	0	(609)	0	0	0	100.0
<b>23: Special Education, Other</b>	<b>0</b>	<b>0</b>	<b>(609)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100.0</b>
23000 : IDEA American Rescue Plan Funds	0	397,000	45,985	178,293	0	(178,293)	100.0
<b>24: Special Education, Federal</b>	<b>0</b>	<b>397,000</b>	<b>45,985</b>	<b>178,293</b>	<b>0</b>	<b>(178,293)</b>	<b>100.0</b>
24502 : SPED IDEAB Flow Thru 21-22	0	0	385,162	385,162	0	(385,162)	100.0
24512 : SPED IDEAB Preschool 21-22	215,636	276,072	122,748	276,116	0	(60,480)	128.0
24561 : SPED Safety Net 20-21	8,579	8,579	0	0	0	8,579	0.0
24662 : SPED Safety Net - Elem. Ed.	235,794	103,614	3,987	209,340	0	26,454	88.8
24700 : SPED Ideab Flow Thru - Sec Ed	0	0	(319)	(319)	0	319	100.0
24702 : SPED Ideab Flow Thru - Sec Ed	6,331,103	6,490,013	459,984	6,104,874	0	226,229	96.4
24761 : SPED Safety Net - Secondary Ed	0	0	(67,291)	(144)	0	144	100.0
24762 : SPED Safety Net - Secondary Ed	299,043	54,614	(159,733)	46,759	0	252,284	15.6
24862 : SPED Safety Net - CBT	288,514	233,514	(5,707)	199,995	0	88,519	69.3
<b>31: Career &amp; Tech Ed, State</b>	<b>7,378,669</b>	<b>7,166,406</b>	<b>738,830</b>	<b>7,221,784</b>	<b>0</b>	<b>156,885</b>	<b>97.9</b>
31000 : CTE Technical Support	111,282	111,282	9,219	111,234	0	48	100.0
31011 : CTE Support - Enrichment	38,095	38,095	9,600	24,845	0	13,250	65.2
31200 : CTE JROTC	557,068	487,152	33,809	569,112	0	(12,044)	102.2
31510 : CTE Administration	2,307,901	2,598,282	235,615	2,411,135	112,481	(215,715)	109.3
31600 : CTE Agriculture & Science	486,388	635,657	49,595	652,441	199	(166,252)	134.2
31605 : CTE Lincoln Tree Farm Harvest	0	255,813	3,237	25,569	0	(25,569)	100.0

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

Program	Adopted Budget	Revised Budget	Current Month	Current Year Year to Date	Encumbrance	Unspent/Unencumbered	Percent Expended
31610 : CTE Business Education	1,291,512	1,288,161	111,958	1,386,673	1,324	(96,485)	107.5
31620 : CTE Marketing Education	268,014	249,764	14,149	246,355	0	21,659	91.9
31630 : CTE Diversified Occupations	701,232	736,226	74,350	852,053	0	(150,821)	121.5
31640 : CTE Trade & Industry	1,889,952	2,148,764	105,454	2,181,916	(46,206)	(245,758)	113.0
31650 : CTE Family & Consumer Science	1,416,522	1,493,631	102,491	1,461,171	0	(44,649)	103.2
31660 : CTE Next Move	241,358	242,658	20,972	269,614	0	(28,256)	111.7
31670 : CTE Technology	673,693	818,911	69,065	1,035,120	2,880	(364,307)	154.1
31680 : CTE Health Occupations	829,067	1,118,379	66,170	1,154,621	0	(325,554)	139.3
31710 : CTE Career Guidance	416,095	416,095	28,203	321,572	0	94,523	77.3
31880 : CTE Partner School	1,870,364	2,392,273	227,246	2,340,174	0	(469,810)	125.1
31901 : CTE Running Start	128,339	226,070	104,313	225,004	0	(96,665)	175.3
31902 : CTE Open Doors	130,156	95,733	95,533	95,533	0	34,623	73.4
<b>34: Middle School CTE</b>	<b>13,357,038</b>	<b>15,352,946</b>	<b>1,360,979</b>	<b>15,364,144</b>	<b>70,677</b>	<b>(2,077,783)</b>	<b>115.6</b>
34500 : CTE Middle School	3,322,368	2,927,093	265,965	3,319,233	941	2,194	99.9
<b>38: Career &amp; Tech Ed, Federal</b>	<b>3,322,368</b>	<b>2,927,093</b>	<b>265,965</b>	<b>3,319,233</b>	<b>941</b>	<b>2,194</b>	<b>99.9</b>
38502 : CTE Perkins Grant 21-22	244,677	256,478	(69,351)	256,478	0	(11,801)	104.8
38503 : CTE Perkins Grant 22-23	0	0	14,051	14,427	0	(14,427)	100.0
38532 : Non-Traditional Fields Competitive Grant	0	3,371	0	0	0	0	100.0
38552 : Perkins Reserve Grants	0	1,060	333	556	0	(556)	100.0
<b>51: Disadvantaged, Federal</b>	<b>244,677</b>	<b>260,909</b>	<b>(54,966)</b>	<b>271,460</b>	<b>0</b>	<b>(26,783)</b>	<b>110.9</b>
51202 : OSS1 Targeted/Comprehensive 21-22	409,242	604,504	19,293	600,052	0	(190,810)	146.6
51501 : T1-A Disadvantaged 20-21	0	0	(3,419)	210,578	(210)	(210,368)	100.0
51502 : T1-A Disadvantaged 21-22	10,799,674	11,374,692	1,338,433	10,953,458	2,350	(156,134)	101.4
51503 : T1-A Disadvantaged 22-23	0	0	6,443	6,443	0	(6,443)	100.0
51509 : T1-A Disadvantaged 18-19	0	0	(387)	853	0	(853)	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	12,266	55,768	0	(8,585)	118.2
51602 : T1-D Neglect & Delinqnt 21-22	97,526	107,441	14,239	91,827	0	5,699	94.2
51603 : T1-D Neglect & Delinqnt 22-23	0	0	2	2	0	(2)	100.0
<b>52: School Improvement, Federa</b>	<b>11,353,625</b>	<b>12,151,174</b>	<b>1,386,871</b>	<b>11,918,982</b>	<b>2,140</b>	<b>(567,497)</b>	<b>105.0</b>
52422 : Title IV - Part A 21-22	661,998	768,385	72,010	719,366	240	(57,608)	108.7
52472 : T2-A Teacher Quality 21-22	1,150,226	1,151,771	201,464	1,271,979	25	(121,778)	110.6
52478 : T2-A Teacher Quality 17-18	0	0	0	1,368	0	(1,368)	100.0
<b>55: Learning Assistance Prog.</b>	<b>1,812,224</b>	<b>1,920,156</b>	<b>273,474</b>	<b>1,992,713</b>	<b>265</b>	<b>(180,754)</b>	<b>110.0</b>
55500 : Learning Assistance Program	10,449,668	11,459,360	659,228	10,566,617	0	(116,949)	101.1
55501 : Learning Assistance Co-Teach	0	0	0	21,542	0	(21,542)	100.0
55520 : LAP High Poverty	5,189,789	5,698,119	1,211,999	5,307,003	31,175	(148,389)	102.9
55521 : LAP High Poverty Co-Teach	0	0	0	(430)	0	430	100.0
<b>56: State Institutions, Ctrs &amp;</b>	<b>15,639,457</b>	<b>17,157,479</b>	<b>1,871,226</b>	<b>15,894,731</b>	<b>31,175</b>	<b>(286,450)</b>	<b>101.8</b>
56007 : Remann Hall - Enrichment	166,759	166,759	(92,070)	67,998	0	98,761	40.8
56510 : Remann Hall	255,558	185,569	35,168	252,186	0	3,372	98.7
<b>57: Neglected &amp; Delinquent</b>	<b>422,317</b>	<b>352,328</b>	<b>(56,902)</b>	<b>320,184</b>	<b>0</b>	<b>102,133</b>	<b>75.8</b>
57512 : T1-D Neglect/Delinquent 21-22	154,022	158,684	12,086	158,684	0	(4,662)	100.0
57513 : T1-D Neglect/Delinquent 22-23	0	0	1	1	0	(1)	100.0
<b>Total</b>	<b>154,022</b>	<b>158,684</b>	<b>12,087</b>	<b>158,685</b>	<b>0</b>	<b>(4,663)</b>	<b>103.0</b>

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

Program	Adopted Budget	Revised Budget	Current Month	Current Year Year to Date	Encumbrance	Unspent/Unencumbered	Percent Expended
<b>58: Special &amp; Pilot Programs</b>							
58020 : Collection of Evidence	0	27,160	0	0	0	0	100.0
58079 : Certification Bonus	2,596,742	2,596,742	103,279	3,755,641	0	(1,158,899)	144.6
58162 : Homeless Student Stability 22	65,830	63,892	(3,407)	63,891	0	1,939	97.1
58222 : IB Test Fee Program	0	11,305	0	11,305	0	(11,305)	100.0
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	2,576	(8,140)	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	3,097	280,908	(626)	(93,366)	150.0
58313 : Beg Ed Support Team 22-23	0	0	46,937	46,937	0	(46,937)	100.0
58322 : Stem Lighthouse Schools	0	28,038	8,000	26,395	0	(26,395)	100.0
58412 : Consolidated Equity & Sustainability Dual Credit	0	70,094	0	42,693	0	(42,693)	100.0
58422 : High School ASB & Athletic Fee Grant Program	0	28,038	5,590	22,575	0	(22,575)	100.0
58432 : Media Literacy/Synthetic Media & Digital Citizenship	0	7,758	2,641	2,641	0	(2,641)	100.0
58592 : Maritime Program - Core Plus	0	39,722	4,725	39,673	0	(39,673)	100.0
58652 : Admin Intern Program 21-22	0	23,540	(677)	9,448	0	(9,448)	100.0
58662 : Recruiting Wash Teachers 21-22	0	20,000	0	9,717	1,750	(11,467)	100.0
58672 : WA 1st Robotics Competition 22	0	9,814	(3,576)	9,814	0	(9,814)	100.0
58692 : First Washington Grant-First Tech Challenge	0	12,477	(303)	6,795	0	(6,795)	100.0
58732 : OSS1 District Grant 22	0	291,153	0	160,918	0	(160,918)	100.0
58733 : OSS1 District Grant 23	0	0	23,232	51,361	0	(51,361)	100.0
58752 : OSS1 Targeted/Comprehensive 22	254,605	199,696	0	176,659	0	77,946	69.4
58772 : Tpep Teacher Training 21-22	191,587	119,673	(15,148)	119,673	0	71,914	62.5
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
	<b>3,369,138</b>	<b>3,929,996</b>	<b>174,389</b>	<b>4,853,713</b>	<b>3,700</b>	<b>(1,468,275)</b>	<b>143.3</b>
<b>61: Head Start, Federal</b>							
61510 : Head Start Regular 19-20	0	0	0	673	0	(673)	100.0
61511 : Head Start Regular 20-21	0	0	0	184,121	0	(184,121)	100.0
61512 : Head Start Regular 21-22	5,806,722	5,877,564	467,256	5,717,687	0	89,035	98.5
61513 : Head Start Regular 22-23	0	0	7,282	7,282	0	(7,282)	100.0
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	502	48,477	0	17,653	73.3
61523 : Head Start Training 22-23	0	0	6,380	6,380	0	(6,380)	100.0
61531 : Head Start Covid 19 CS & CG	100,000	592,972	447	7,492	0	92,508	7.5
	<b>5,972,852</b>	<b>6,536,666</b>	<b>481,867</b>	<b>5,977,014</b>	<b>0</b>	<b>(4,162)</b>	<b>100.1</b>
<b>64: Limited English Proficient</b>							
64502 : Limited English 21-22	438,775	473,421	(6,046)	473,421	0	(34,646)	107.9
	<b>438,775</b>	<b>473,421</b>	<b>(6,046)</b>	<b>473,421</b>	<b>0</b>	<b>(34,646)</b>	<b>107.9</b>
<b>65: Transitional Bilingual, St</b>							
01065: BE Trans Bilingual Enrichment	2,601,582	2,601,582	68,580	2,236,206	0	365,376	0.0
65000 : Transitional Bilingual	4,707,616	4,492,833	503,715	4,517,026	0	190,590	96.0
	<b>7,309,198</b>	<b>7,094,415</b>	<b>572,295</b>	<b>6,753,232</b>	<b>0</b>	<b>190,590</b>	<b>92.4</b>

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

Program	Adopted Budget	Revised Budget	Current Month	Current Year Year to Date	Encumbrance	Unspent/Unencumbered	Percent Expended
<b>68: Indian Education, Federal</b>							
68011 : Indian Education Enrichment	164,596	164,596	16,474	158,819	0	5,777	96.5
68501 : Indian Education 20-21	0	190,471	9,553	191,030	0	(191,030)	100.0
68502 : Indian Education 21-22	2,021,173	0	6,921	13,286	0	188,187	6.9
	<b>366,769</b>	<b>355,067</b>	<b>32,948</b>	<b>363,835</b>	<b>0</b>	<b>2,934</b>	<b>99.2</b>
<b>69: Other Compensatory Program</b>							
69200 : District Conferences	0	14,535	0	0	0	0	100.0
	<b>0</b>	<b>14,535</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100.0</b>
<b>73: Summer School</b>							
73010 : Summer School - Buildings	0	(179)	0	0	0	0	100.0
73880 : Summer School - Partner School	0	0	0	2,193	0	(2,193)	100.0
	<b>0</b>	<b>(179)</b>	<b>0</b>	<b>2,193</b>	<b>0</b>	<b>(2,193)</b>	<b>100.0</b>
<b>74: Highly Capable, State</b>							
74000 : Highly Capable	756,227	732,381	520,755	779,500	0	(23,273)	103.1
	<b>756,227</b>	<b>732,381</b>	<b>520,755</b>	<b>779,500</b>	<b>0</b>	<b>(23,273)</b>	<b>103.1</b>
<b>79: Other Instructional Pgms</b>							
79000 : Other Instructional Programs	16,580,554	8,052,044	0	0	0	16,580,554	0.0
79039 : Dream Factory Learning Center	0	3,883	39	391	0	(391)	100.0
79128 : Whole Kids Foundation	0	162	0	0	0	0	100.0
79182 : Wallace Foundation 21-22	645,992	645,992	24,088	293,590	0	352,402	45.4
79202 : JROTC - Army 21-22	228,569	228,569	19,466	244,397	0	(15,828)	106.9
79240 : Kaiser Weilbeing	0	27,011	2,067	15,762	0	(15,762)	100.0
79259 : Rockefeller Philanthropy Advis	0	2,112	0	2,197	0	(2,197)	100.0
79262 : JROTC - Navy 21-22	84,619	84,619	6,900	76,973	0	7,646	91.0
79270 : JROTC - Navy Start Up	0	6,980	0	6,170	0	(6,170)	100.0
79292 : JROTC - Navy Orientation 21-22	0	5,075	1,809	6,696	0	(6,696)	100.0
79332 : City Of Tacoma Mini Grants 22	0	0	0	1,071	0	(1,071)	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	0	15,322	0	(15,322)	100.0
79382 : ECEAP USDA Meals/Snacks 21-22	22,338	0	0	0	0	22,338	0.0
79391 : City Of Tacoma - CBT 2022	0	176,160	(14,767)	98,148	0	(98,148)	100.0
79399 : City Of Tacoma - CBT (Prior Cleanups)	0	324,948	23,858	31,624	0	(31,624)	100.0
79401 : City Of Tacoma - Restorative Justice 2022	0	59,375	(3,093)	45,286	0	(45,286)	100.0
79409 : City Of Tacoma - Restorative Justice (Prior Cleanups)	0	183,514	4,259	17,983	0	(17,983)	100.0
79411 : City Of Tacoma - Ssgin 2022	0	138,622	(27,750)	78,054	0	(78,054)	100.0
79419 : City Of Tacoma - Ssgin (Prior Cleanups)	0	171,515	52,750	68,480	0	(68,480)	100.0
79420 : Old Town Music Society Fund K8	0	24,335	0	24,335	0	(24,335)	100.0
79447 : WA STEM-NGA Wbl Lab	0	2,932	0	0	0	0	100.0
79480 : WMEA Music Matters	0	6,000	0	6,000	0	(6,000)	100.0
79502 : JROTC - Air Force 21-22	91,666	91,666	7,836	104,324	0	(12,658)	113.8
79532 : JROTC - Marines 21-22	108,015	108,015	7,751	114,361	0	(6,346)	105.9
79560 : Old Town Music Society Fund Hs	0	12,165	0	12,165	0	(12,165)	100.0
79580 : Curriculum Fundraising	0	731,272	133,409	237,602	0	(237,602)	100.0

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

Program	Adopted Budget	Revised Budget	Current Month	Current Year Year to Date	Encumbrance	Unspent/Unencumbered	Percent Expended
79585 : International Exchange Program	121,474	121,474	10,061	121,423	0	51	100.0
79591 : Read To Me Enrichment	42,247	42,247	0	0	0	42,247	0.0
79679 : College Spark Washington Yr 2	0	19,126	0	0	0	0	100.0
79693 : Lincoln Ctr Gates Grant	0	11,720	0	0	0	0	100.0
79733 : Lincoln Ctr Extended Day Supp.	0	6,308	0	0	0	0	100.0
79754 : Greater Tacoma Community Fdn	0	18,287	4,699	7,762	0	(7,762)	100.0
79755 : Foundation For Tacoma Students	0	55,622	161	11,610	0	(11,610)	100.0
79850 : Arts Collaboration	31,425	31,425	570	12,605	0	18,820	40.1
79900 : Misc Targeted Grants	149,958	169,967	0	16,772	0	133,186	11.2
79959 : Art For The Sake Of Art 18-19	0	101	0	0	0	0	100.0
79978 : The Hartford Commitment	0	10,000	0	0	0	0	100.0
79989 : College in the High School	0	13,428	13,429	13,429	0	(13,429)	100.0
<b>88: Child Care</b>	<b>18,106,857</b>	<b>11,631,030</b>	<b>267,540</b>	<b>1,684,531</b>	<b>0</b>	<b>16,422,326</b>	<b>9.3</b>
88010 : Tuition Based Preschool	569,338	569,338	45,203	537,968	0	31,370	94.5
88011 : Preschool - Enrichment	0	0	4,223	33,239	0	(33,239)	100.0
88040 : Head Start Contributions	0	142	0	0	0	0	100.0
88101 : Early Childhood Ed 20-21	0	0	161	161	0	(161)	100.0
88102 : Early Childhood Ed 21-22	1,668,000	1,833,331	154,251	1,829,966	0	(161,966)	109.7
88103 : Early Childhood Ed 22-23	0	0	8,691	10,496	0	(10,496)	100.0
88211 : Transportation Preschool	30,000	30,000	0	0	0	30,000	0.0
88310 : SPED Community Preschool	2,484,599	2,484,599	207,072	2,399,066	0	85,533	96.6
	<b>4,751,937</b>	<b>4,917,410</b>	<b>419,602</b>	<b>4,810,896</b>	<b>0</b>	<b>(58,959)</b>	<b>101.2</b>
<b>89: Community Services</b>							
89010 : Facility Use	177,250	177,250	19,598	116,735	0	60,515	65.9
89020 : Facility Use - Fields	7,350	7,350	998	19,613	0	(12,263)	266.8
89030 : Facility Use - Swim Pools	7,100	7,100	1,418	23,415	0	(16,315)	329.8
89040 : Facility Use - Stadiums	31,000	31,000	9,113	30,810	0	190	99.4
89050 : Facility Use - Theaters	157,000	157,000	25,666	155,535	91	1,374	99.1
89060 : Facility Use - Other	42,000	42,000	156,407	196,757	0	(154,757)	468.5
89150 : Summer Nutrition Svcs	117,000	117,000	0	0	0	117,000	0.0
89160 : Community Partnerships	574,458	574,458	48,632	447,825	4,300	122,333	78.7
	<b>1,113,158</b>	<b>1,113,658</b>	<b>261,833</b>	<b>990,690</b>	<b>4,391</b>	<b>118,077</b>	<b>89.4</b>
<b>97: District-Wide Support</b>							
97000 : District-Wide Support	36,436,999	37,028,335	130,607	34,402,021	613,369	1,421,609	96.1
97011 : District-Wide Support Enrichment	27,940,170	29,669,761	(836,734)	20,741,297	96,465	7,102,408	74.6
97090 : DWS Tech General Admin	3,000,000	2,850,000	27,124	3,360,988	104,823	(465,811)	115.5
97093 : DWS Tech Util/Net	166,519	300,769	13,977	278,113	0	(111,594)	167.0
97580 : DWS Security	1,341,470	1,578,942	180,168	1,202,201	52,500	86,769	93.5
97880 : DWS Partner School	0	0	0	50	0	(50)	100.0
	<b>68,885,158</b>	<b>71,427,807</b>	<b>(484,857)</b>	<b>59,984,671</b>	<b>867,156</b>	<b>8,033,331</b>	<b>88.3</b>
<b>98: Nutrition Svcs</b>							
98000 : Nutrition Services	14,155,188	14,119,352	946,909	16,250,234	853,262	(2,948,308)	120.8
98011 : Nutrition Services Enrichment	0	213,162	22,587	75,803	144,888	(220,690)	100.0
98030 : Nutrition Svcs - Summer	13	35,849	96,842	150,169	51,384	(201,539)	0.0
98210 : Breakfast After the Bell	0	10,060	10,060	10,060	0	(10,060)	100.0



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

Program	Adopted Budget	Revised Budget	Current Month	Current Year Year to Date	Encumbrance	Unspent/Unencumbered	Percent Expended
98301 : Nutrition Services - Mtg	0	109,031	0	109,031	0	(109,031)	100.0
98401 : Nutrition Serv - Meals For Kids	0	97,408	(9,896)	86,261	0	(86,261)	100.0
98412 : Safe School Meals Grant	0	80,712	0	80,712	0	(80,712)	100.0
<b>99: Pupil Transportation</b>	<b>14,155,201</b>	<b>14,665,574</b>	<b>1,066,502</b>	<b>16,762,270</b>	<b>1,049,533</b>	<b>(3,656,602)</b>	<b>125.8</b>
99000 : Pupil Transportation	15,093,541	15,208,090	1,784,657	15,401,106	6,322	(313,887)	102.1
99011 : Pupil Transportation Enrichmen	390,184	562,192	94,530	240,128	0	150,056	61.5
99110 : Transportation - Ex Curr	330,000	218,000	47,393	92,191	0	237,809	27.9
99120 : Transportation - Field Trips	(946,643)	(949,072)	(355,614)	(1,038,556)	0	91,913	109.7
	<b>14,867,082</b>	<b>15,039,210</b>	<b>1,570,966</b>	<b>14,694,869</b>	<b>6,322</b>	<b>165,891</b>	<b>98.9</b>
<b>District Total</b>	<b>587,183,999</b>	<b>587,183,999</b>	<b>52,249,224</b>	<b>517,919,915</b>	<b>10,858,542</b>	<b>58,040,166</b>	<b>90.1</b>

## **ASSOCIATED STUDENT BODY FUND**

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

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

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

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

<b>Associated Student Body Fund for the fiscal period ended</b>	<b>August 31, 2021</b>	<b>August 31, 2022</b>	<b>Variance Higher/(lower)</b>
<b>Beginning Fund Balance</b>	<b>\$ 2,030,224</b>	<b>\$ 1,930,351</b>	<b>\$ (99,873)</b>
<b>Revenue</b>	<b>163,427</b>	<b>1,074,513</b>	<b>911,086</b>
<b>Total Resources Available</b>	<b>2,193,651</b>	<b>3,004,864</b>	<b>811,213</b>
<b>Expenditures</b>	<b>263,300</b>	<b>986,021</b>	<b>722,721</b>
<b>Total Use of Resources</b>	<b>263,300</b>	<b>986,021</b>	<b>722,721</b>
<b>Ending Fund Balance</b>	<b>\$ 1,930,351</b>	<b>\$ 2,018,843</b>	<b>\$ 88,493</b>

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: August 31, 2022**

Resources Available	Current Year Adopted Budget	Current Year Year to Date Actual	Under Budget (Over)	% Current Year Budget	% Prior Year Budget
<b>Restricted Fund Balance</b>					
819: Restricted to Fund Purposes	0	1,930,351	1,930,351	100.0	104.7
<b>Total Restricted Fund Balance</b>	<b>0</b>	<b>1,930,351</b>	<b>1,930,351</b>	<b>100.0</b>	<b>104.7</b>
<b>Nonspendable and Assigned Fund Balance</b>					
<b>Total Nonspendable and Assigned Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100.0</b>	<b>100.0</b>
<b>Total Beginning Fund Balance</b>	<b>0</b>	<b>1,930,351</b>	<b>1,930,351</b>	<b>100.0</b>	<b>104.7</b>
<b>Revenue</b>					
1 - General Student Body	0	384,232	384,232	100.0	7.9
2 - Athletics	0	262,062	262,062	100.0	2.9
3 - Classes	0	111,486	111,486	100.0	3.0
4 - Clubs	0	293,440	293,440	100.0	2.6
6 - Private Money	0	23,293	23,293	100.0	47.9
<b>Total Revenue</b>	<b>0</b>	<b>1,074,513</b>	<b>1,074,513</b>	<b>100.0</b>	<b>4.6</b>
<b>Total Resources Available</b>	<b>0</b>	<b>3,004,864</b>	<b>3,004,864</b>	<b>100.0</b>	<b>39.6</b>
<b>Use of Resources</b>					
1 - General Student Body	0	365,914	(365,914)	100.0	14.8
2 - Athletics	0	269,034	(269,034)	100.0	4.1
3 - Classes	0	76,111	(76,111)	100.0	11.2
4 - Clubs	0	260,005	(260,005)	100.0	3.7
6 - Private Money	0	14,955	(14,955)	100.0	37.2
<b>Total Expenditures</b>	<b>0</b>	<b>986,021</b>	<b>(986,021)</b>	<b>100.0</b>	<b>7.7</b>
<b>Total Use of Resources</b>	<b>0</b>	<b>986,021</b>	<b>(986,021)</b>	<b>100.0</b>	<b>7.7</b>
<b>Ending Fund Balance</b>	<b>0</b>	<b>2,018,843</b>	<b>3,990,885</b>	<b>100.0</b>	<b>94.2</b>

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

<b>BRC</b>	<b>Beginning Balance</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Adopted Budget Expenditures</b>	<b>Fund Balance w/o Imprest Funds</b>	<b>Imprest Funds</b>	<b>Fund Balance</b>
011 : Finance	1,155	0	0	0	0	0	1,155
101 : Arlington	3,365	14	2,256	0	1,123	0	1,123
103 : Birney	9,095	60	490	0	8,665	0	8,665
104 : Blix	1,270	671	398	0	1,543	0	1,543
105 : Boze	11,436	4,297	3,074	0	12,659	0	12,659
107 : Browns Pt	15,234	2,585	2,221	0	15,598	0	15,598
109 : Bryant	13,053	1,843	497	0	14,400	0	14,400
110 : Crescent Hts	1,094	1,260	482	0	1,872	0	1,872
113 : Delong	9,892	1,032	0	0	10,924	0	10,924
115 : Downing	8,034	2,760	357	0	10,436	0	10,436
117 : Edison	4,853	760	0	0	5,613	0	5,613
119 : Fawcett	8,880	17,169	8,776	0	17,273	0	17,273
121 : Fern Hill	299	2	0	0	301	0	301
123 : Franklin	3,620	24	0	0	3,644	0	3,644
125 : Geiger	8,992	3,157	0	0	12,149	0	12,149
133 : Jefferson	3,162	677	249	0	3,590	0	3,590
135 : Larchmont	3,691	23	363	0	3,352	0	3,352
137 : Lister	5,818	706	1,078	0	5,446	0	5,446
139 : Lowell	5,003	4,819	2,627	0	7,196	0	7,196
143 : Lyon	4,801	1,115	1,035	0	4,881	0	4,881
147 : Manitou Pk	7,736	1,334	1,497	0	7,574	0	7,574
149 : Mann	628	590	0	0	1,218	0	1,218
151 : McCarver	3,582	24	0	0	3,606	0	3,606
157 : NE Tacoma	6,413	42	346	0	6,109	0	6,109
163 : Pt Defiance	1,999	2,337	2,903	0	1,433	0	1,433
165 : Reed	5,453	31	1,848	0	3,636	0	3,636
169 : Roosevelt	5,448	1,016	0	0	6,464	0	6,464
175 : Sheridan	1,727	750	0	0	2,477	0	2,477
177 : Sherman	6,233	10,344	7,085	0	9,492	0	9,492
179 : Stanley	1,242	8	0	0	1,250	0	1,250
181 : Skyline	7,042	865	0	0	7,907	0	7,907
183 : Wainwright	19,218	3,740	8,149	0	14,809	0	14,809
185 : Washington	4,384	10,385	11,246	0	3,523	0	3,523
187 : Whitman	4,930	784	0	0	5,714	0	5,714
189 : Whittier	2,101	14	0	0	2,115	0	2,115
200 : Claudrone	37,403	21,057	24,958	0	33,502	0	33,502
202 : Baker	127,383	37,653	62,780	0	102,257	0	102,257
206 : Gray	58,811	29,050	31,366	0	56,496	0	56,496
208 : Hunt	17,213	24,882	20,294	0	21,801	0	21,801
211 : Hilltop Heritage	29,125	3,536	2,829	0	29,832	0	29,832
212 : Mason	40,063	11,292	10,001	0	41,354	0	41,354
216 : Meeker	73,281	19,478	24,653	0	68,107	0	68,107

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

<b>BRC</b>	<b>Beginning Balance</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Adopted Budget Expenditures</b>	<b>Fund Balance w/o Imprest Funds</b>	<b>Imprest Funds</b>	<b>Fund Balance</b>
218 : Stewart	54,480	28,266	23,055	0	59,691	0	59,691
220 : Truman	112,141	12,566	14,292	0	110,415	0	110,415
221 : First Creek	31,115	16,670	6,664	0	41,121	0	41,121
224 : Foss	92,828	38,968	33,255	0	98,542	0	98,542
226 : Lincoln	204,451	116,275	108,471	0	212,254	0	212,254
228 : Mt. Tahoma	168,299	127,960	149,548	0	146,712	0	146,712
230 : Stadium	210,869	248,836	187,995	0	271,710	0	271,710
232 : Wilson	0	0	0	0	0	0	0
233 : Dr. D. Silas	331,458	157,489	122,210	0	366,737	0	366,737
234 : Oakland	3,686	2,277	1,850	0	4,113	0	4,113
235 : Idea School	4,045	9,599	5,415	0	8,229	0	8,229
237 : SOTA	36,835	12,398	20,984	0	28,249	0	28,249
239 : Science & Math Institute	44,365	21,315	18,697	0	46,983	0	46,983
246 : Remann Hall	2,680	380	0	0	3,060	0	3,060
607 : Career & Technical Education	29,823	200	0	0	30,023	0	30,023
617 : ASB Athletics & Activities	0	58,997	59,729	0	(732)	0	(732)
734 : Young Ambassadors	19,115	128	0	0	19,243	0	19,243
<b>District Total</b>	<b>1,930,351</b>	<b>1,074,513</b>	<b>986,021</b>	<b>0</b>	<b>2,018,843</b>	<b>0</b>	<b>2,018,843</b>

## **DEBT SERVICE FUND**

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

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

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

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

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

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

Year End Financial Report 2021-22  
 January 10, 2023  
 Section V – Page 2

**Debt Service Fund - Schedule of Long-Term Debt**  
**For the Quarter Ended August 31, 2022**

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

The financial statements for this fund are next in this section

**TACOMA SCHOOL DISTRICT NO. 10**  
**Income Statement and Changes in Fund Balance**  
**Debt Service Fund As Of: August 31, 2022**

	Current Year Adopted Budget	Current Year Year to Date Actual	Under Budget (Over)	% Current Year Budget	% Prior Year Budget
<b>Resources Available</b>					
<b>Restricted FB</b>					
830: Restricted for Debt Service	0	25,941,599	25,941,599	100.0	133.9
<b>Total Restricted FB</b>	<b>0</b>	<b>25,941,599</b>	<b>25,941,599</b>	<b>100.0</b>	<b>133.9</b>
<b>Total Beginning Fund Balance</b>	<b>0</b>	<b>25,941,599</b>	<b>25,941,599</b>	<b>100.0</b>	<b>133.9</b>
<b>Revenue</b>					
1 - Local Taxes	0	63,392,399	63,392,399	100.0	46.0
2 - Local Non-Tax	0	147,403	147,403	100.0	6.6
<b>Total Revenue</b>	<b>0</b>	<b>63,539,802</b>	<b>63,539,802</b>	<b>100.0</b>	<b>45.9</b>
<b>Total Resources Available</b>	<b>0</b>	<b>89,481,401</b>	<b>89,481,401</b>	<b>100.0</b>	<b>58.8</b>
<b>Uses of Resources</b>					
<b>Expenditures</b>					
7340 : Other Professional Purchased Services	0	2,479	(2,479)	100.0	0.0
7831 : Redemption Of Principal	0	33,460,000	(33,460,000)	100.0	0.0
7832 : Interest On Long-Term Debt	0	27,467,577	(27,467,577)	100.0	0.0
<b>Total Expenditures</b>	<b>0</b>	<b>60,930,056</b>	<b>(60,930,056)</b>	<b>100.0</b>	<b>50.7</b>
<b>Total Use of Resources</b>	<b>0</b>	<b>60,930,056</b>	<b>(60,930,056)</b>	<b>100.0</b>	<b>50.7</b>
<b>Ending Fund Balance</b>	<b>0</b>	<b>28,551,345</b>	<b>28,551,345</b>	<b>100.0</b>	<b>110.0</b>



**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Revenue by State and District Account**  
**DFG/LTDG Fund August 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>
<b><u>District Account</u></b>								
<b>1 - Local Taxes</b>								
11000: Local Property Tax	60,000,000	60,739,270	739,270	101.2	0	65,392,399	65,392,399	100.0
<b>1 - Local Taxes</b>	<b>60,000,000</b>	<b>60,739,270</b>	<b>739,270</b>	<b>101.2</b>	<b>0</b>	<b>65,392,399</b>	<b>65,392,399</b>	<b>100.0</b>
<b>2 - Local Non-Tax</b>								
23000: Investment Earnings	176,400	22,236	(154,164)	12.6	0	147,403	147,403	100.0
<b>2 - Local Non-Tax</b>	<b>176,400</b>	<b>22,236</b>	<b>(154,164)</b>	<b>12.6</b>	<b>0</b>	<b>147,403</b>	<b>147,403</b>	<b>100.0</b>
<b>9 - Other Financing Sources</b>								
91000: Sale of Bonds	0	8,939	8,939	100.0	0	0	0	100.0
96000: Sale of Refunding Bonds	0	5,750	5,750	100.0	0	0	0	100.0
<b>9 - Other Financing Sources</b>	<b>0</b>	<b>14,689</b>	<b>14,689</b>	<b>100.0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100.0</b>
<b>District Total</b>	<b>60,176,400</b>	<b>60,776,195</b>	<b>599,795</b>	<b>101.0</b>	<b>0</b>	<b>65,539,802</b>	<b>65,539,802</b>	<b>100.0</b>

## **CAPITAL PROJECTS FUND**

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

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

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

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

Downing Elementary School Replacement (*opens fall 2022*)

Skyline Elementary School Replacement: (*opens fall 2022*)

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

Willie Stewart Academy: 2023

Fawcett Elementary School Replacement: 2023

Bryant Montessori School Replacement: 2024

Oakland High School Historic Modernization: 2025

Lowell Elementary School Replacement: 2026

Whittier Elementary School Replacement: 2027

The current capital projects are as follows:

- The current Skyline school was built in 1962 and construction on the new school began in May 2021 and are expected to open to students and staff fall 2022. Students will attend school in the existing building until the new school is complete. In fall 2022, the old Skyline will be ready for other Tacoma students to use as their new schools are under construction.
- Downing Elementary was constructed in 1949, with several additions in the 1950s. The new building will have bright colors, an open and inviting courtyard at the main entrance and wood beam panels in the library and will incorporate the existing Boys & Girls Club into the site. Downing serves approximately 350 preschool through fifth-grade students in Tacoma's North and West ends.

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

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

Resources Available	Current Year Adopted Budget	Current Year Year to Date Actual	Under Budget (Over)	% Current Year Budget	% Prior Year Budget
<b>Restricted Fund Balance</b>					
861: Restricted from Bond Proceeds	0	500,593,800	500,593,800	100.0	90.8
862: Restricted from Levy Proceeds	0	10,366,050	10,366,050	100.0	111.4
<b>Total Restricted Fund Balance</b>	<b>0</b>	<b>510,959,850</b>	<b>510,959,850</b>	<b>100.0</b>	<b>95.1</b>
<b>Assigned Fund Balance</b>					
889: Assigned to Fund Purposes	0	3,216,618	3,216,618	100.0	86.6
<b>Total Assigned Fund Balance</b>	<b>0</b>	<b>3,216,618</b>	<b>3,216,618</b>	<b>100.0</b>	<b>86.6</b>
<b>Total Beginning Fund Balance</b>	<b>0</b>	<b>514,176,468</b>	<b>514,176,468</b>	<b>100.0</b>	<b>94.6</b>
<b>Revenue</b>					
1 - Local Tax	0	23,893,314	23,893,314	100.0	2.6
2 - Local Non-Tax	0	2,982,101	2,982,101	100.0	18.9
4 - State - Special Purpose	0	21,341			
6 - Federal - Special Purpose	0	222,640			
8 - Revenue from other Agencies	0	250,000	250,000	100.0	0.0
9 - Other Financing Sources	0	1,278,033	1,278,033	100.0	0.0
<b>Total Revenue</b>	<b>0</b>	<b>28,647,428</b>	<b>28,647,428</b>	<b>100.0</b>	<b>128.6</b>
<b>Total Resources Available</b>	<b>0</b>	<b>542,823,896</b>	<b>542,823,896</b>	<b>100.0</b>	<b>124.0</b>
<b>Uses of Resources</b>					
<b>Expenditures</b>					
11 : Site Purchases	0	0	0	100.0	0.0
12 : Site Improvements	0	11,090,965	(11,090,965)	100.0	106.7
21 : New Buildings	0	68,761,468	(68,761,468)	100.0	38.0
22 : Remodel Buildings	0	11,923,924	(11,923,924)	100.0	10.0
31 : Initial Equipment	0	16,958,016	(16,958,016)	100.0	16.8

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

Resources Available	Current Year Adopted Budget	Current Year Year to Date Actual	Under Budget (Over)	% Current Year Budget	% Prior Year Budget
35 : Instructional Technology	0	3,798,366	(3,798,366)	100.0	100.0
51 : Sale Of Real Estate	0	42,719	(42,719)	100.0	100.0
52 : Lease & Rental Of Surplus Property	0	12,391	(12,391)	100.0	14.0
<b>Total Expenditures</b>	<b>0</b>	<b>112,587,849</b>	<b>(112,587,849)</b>	<b>100.0</b>	<b>41.0</b>
<b>Total Uses of Resources</b>	<b>0</b>	<b>112,587,849</b>	<b>(112,587,849)</b>	<b>100.0</b>	<b>41.0</b>
<b>Ending Fund Balance</b>	<b>0</b>	<b>430,236,048</b>	<b>430,236,048</b>	<b>100.0</b>	<b>153.5</b>
861: Restricted from Bond Proceeds	0	410,022,072	410,022,072	100.0	90.8
862: Restricted from Levy Proceeds	0	15,544,320	15,544,320	100.0	111.4
<b>Total Restricted Fund Balance</b>	<b>0</b>	<b>425,566,392</b>	<b>425,566,392</b>	<b>100.0</b>	<b>95.1</b>
889: Assigned to Fund Purposes	0	4,669,656	4,669,656	100.0	3,239.0
<b>Total Assigned Fund Balance</b>	<b>0</b>	<b>4,669,656</b>	<b>4,669,656</b>	<b>100.0</b>	<b>100.0</b>
<b>Total Ending Fund Balance</b>	<b>0</b>	<b>430,236,048</b>	<b>430,236,048</b>	<b>100.0</b>	<b>828.3</b>

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Revenue by State and District Account**  
**Capital Projects Fund August 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>
<b>District Account</b>								
<b>1 - Local Taxes</b>								
1100 : Local Support Tax-Unassigned And Procur	424,000,000	24,303,369	(399,696,631)	5.7	0	23,893,314	23,893,314	100.0
<b>1 - Local Taxes</b>	<b>424,000,000</b>	<b>24,303,369</b>	<b>(399,696,631)</b>	<b>5.7</b>	<b>0</b>	<b>23,893,314</b>	<b>23,893,314</b>	<b>100.0</b>
<b>2 - Local Non-Tax</b>								
2300 : Investment Earnings	1,692,000	589,109	(1,102,891)	34.8	0	2,719,181	2,719,181	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	13,856	(29,144)	32.2	0	63,754	63,754	100.0
2900 : Local Support Non Tax-Unassigned	0	101,549	101,549	100.0	0	79,165	79,165	100.0
<b>2 - Local Non-Tax</b>	<b>1,735,000</b>	<b>719,514</b>	<b>(1,015,486)</b>	<b>41.5</b>	<b>0</b>	<b>2,982,101</b>	<b>2,982,101</b>	<b>100.0</b>
<b>4 - State - Special Purpose</b>								
4100: Special Purpose - Unassigned	0	0	0	100.0	0	21,341	21,341	100.0
4130: State Matching - Paid Direct to District	0	657,757	657,757	100.0	0	0	0	100.0
<b>4 - State - Special Purpose</b>	<b>0</b>	<b>657,757</b>	<b>657,757</b>	<b>100.0</b>	<b>0</b>	<b>21,341</b>	<b>21,341</b>	<b>100.0</b>
<b>6 - Federal - Special Purpose</b>								
6319: Special Purpose CARES Act - Other	0	0	0	100.0	0	222,640	222,640	100.0
<b>6 - Federal - Special Purpose</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100.0</b>	<b>0</b>	<b>222,640</b>	<b>222,640</b>	<b>100.0</b>
<b>8 - Revenue from other Agencies</b>								
8100 : Governmental Entities	0	0	0	100.0	0	250,000	250,000	100.0
<b>8 - Revenue from other Agencies</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100.0</b>	<b>0</b>	<b>250,000</b>	<b>250,000</b>	<b>100.0</b>
<b>9 - Other Financing Sources</b>								
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
<b>9 - Other Financing Sources</b>	<b>500,000</b>	<b>536,829,866</b>	<b>536,329,866</b>	<b>100.0</b>	<b>0</b>	<b>1,278,033</b>	<b>1,278,033</b>	<b>100.0</b>
<b>District Total</b>	<b>426,235,000</b>	<b>562,510,506</b>	<b>136,275,506</b>	<b>132.0</b>	<b>0</b>	<b>28,647,428</b>	<b>28,424,788</b>	<b>100.0</b>

## **TRANSPORTATION VEHICLE FUND**

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

Currently, the district maintains a fleet of 77 yellow buses operating approximately 53 Special Education routes. In 2000, the district began a long-term bus replacement plan that is to be self-supporting through the use of state bus depreciation payments. In 2021-22, the district budgeted to receive \$532,956 in depreciation from the state for district buses and actually received \$587,441. The district replaced six buses in 2021-22 and has plans to replace six buses each year for the next two years. This plan includes upgrades, which address emerging safety requirements for the transportation of students.

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

**TACOMA SCHOOL DISTRICT NO. 10**  
**Income Statement and Changes in Fund Balance**  
**Transportation Vehicle Fund As Of: August 31, 2022**

Resources Available	Current Year Adopted Budget	Current Year Year to Date Actual	Under Budget (Over)	% Current Year Budget	% Prior Year Budget
<b>Committed and Assigned FB</b>					
819: Restricted to Fund Purposes	0	2,559,597	2,559,597	100.0	102.9
<b>Total Committed and Assigned FB</b>	<b>0</b>	<b>2,559,597</b>	<b>2,559,597</b>	<b>100.0</b>	<b>102.9</b>
<b>Total Beginning Fund Balance</b>	<b>0</b>	<b>2,559,597</b>	<b>2,559,597</b>	<b>100.0</b>	<b>102.9</b>
<b>Revenue</b>					
2 - Local Non-Tax	0	14,196	14,196	100.0	6.8
4 - State - Special Purpose	0	587,441	0	100.0	0.0
9 - Other Financing Sources	0	20,694	20,694	100.0	0.0
<b>Total Revenue</b>	<b>0</b>	<b>622,331</b>	<b>622,331</b>	<b>100.0</b>	<b>0.4</b>
<b>Total Resources Available</b>	<b>0</b>	<b>3,181,928</b>	<b>3,181,928</b>	<b>100.0</b>	<b>85.2</b>
<b>Uses of Resources</b>					
<b>Expenditures</b>					
9739: Other Equipment	0	161,637	(161,637)	100.0	0.0
<b>Total Expenditures</b>	<b>0</b>	<b>161,637</b>	<b>(161,637)</b>	<b>100.0</b>	<b>0.0</b>
<b>Total Uses of Resources</b>	<b>0</b>	<b>161,637</b>	<b>(161,637)</b>	<b>100.0</b>	<b>0.0</b>
<b>Ending Fund Balance</b>	<b>0</b>	<b>3,020,291</b>	<b>3,020,291</b>	<b>100.0</b>	<b>113.5</b>



**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Revenue by State and District Account**  
**Transportation Vehicles Fund August 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>
<b>District Account</b>								
<b>2 - Local Non-Tax</b>								
2300: Investment Earnings	30,000	3,200	(26,800)	10.7	0	14,196	14,196	100.0
<b>2 - Local Non-Tax</b>	<b>30,000</b>	<b>3,200</b>	<b>(26,800)</b>	<b>10.7</b>	<b>0</b>	<b>14,196</b>	<b>14,196</b>	<b>100.0</b>
<b>4 - State - Special Purpose</b>								
4499: Transportation - Depreciation	510,550	575,472	64,922	112.7	0	587,441	587,441	100.0
<b>4 - State - Special Purpose</b>	<b>510,550</b>	<b>575,472</b>	<b>64,922</b>	<b>112.7</b>	<b>0</b>	<b>587,441</b>	<b>587,441</b>	<b>100.0</b>
<b>9 - Other Financing Sources</b>								
9300: Sale of Equipment	0	23,250	23,250	100.0	0	20,694	20,694	100.0
<b>9 - Other Financing Sources</b>	<b>0</b>	<b>23,250</b>	<b>23,250</b>	<b>100.0</b>	<b>0</b>	<b>20,694</b>	<b>20,694</b>	<b>100.0</b>
<b>District Total</b>	<b>540,550</b>	<b>601,922</b>	<b>61,372</b>	<b>111.4</b>	<b>0</b>	<b>622,331</b>	<b>622,331</b>	<b>100.0</b>

APPENDIX A

<b>Financial Statement 2021-22</b>			
	(1) Budget	(2) Actual Method 2	(3) Variance (1) vs. (2)
Beginning Fund Balance	\$ 60,819,684	\$ 56,066,371	\$ (4,753,313)
Revenue	550,909,806	501,600,429	(49,309,377)
Other Financing Sources	<u>3,000,000</u>	<u>3,925,920</u>	<u>925,920</u>
Total Resources Available	614,729,490	561,592,721	(53,136,769)
Expenditures	587,183,999	517,919,915	69,264,084
Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>
Total Use of Resources	587,183,999	517,919,915	69,264,084
Ending Fund Balance	<u>\$ 27,545,491</u>	<u>\$ 43,672,806</u>	<u>\$ 16,127,315</u>
Detail of Ending Fund Balance			
Nonspendable - Inventory & Prepaid Items	\$ 4,333,231	\$ 5,861,370	\$ 1,528,139
Committed to Debt & Fiscal Management	-	-	-
Committed to Encumbrances	207,939	3,769,770	3,561,831
Committed to Contingencies	1,000,000	1,000,000	-
Restricted for Carryover	-	1,328,374	1,328,374
Restricted for Debt Service	-	439,803	439,803
Assigned to Carryover	-	2,543,975	2,543,975
Assigned to Curriculum & Instruction	-	-	-
Assigned to Future Operations	-	7,225,737	7,225,737
Unassigned Fund Balance	-	4,373,962	3,712,278
Unassigned for Minimum FB Policy	<u>-</u>	<u>17,791,499</u>	<u>17,791,499</u>
Total Fund Balance	\$ 27,545,491	\$ 44,334,490	\$ 16,127,315

Method 2 projections are used for all tables and graphs in this report.



www.tacomaschools.org

Board of Directors

Elizabeth Bonbright, President

Korey Strozier, Vice President

Lisa Keating

Enrique Leon

Chelsea McElroy

Joshua Garcia, Ed.D., Superintendent

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

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

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

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

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

