

Date: August 18, 2020

To: Board of Directors

From: Rosalind Medina, Chief Financial Officer



Subject: July 2020 Unaudited Financial Report

This report provides a brief summary of the general fund financial operations through July 31, 2020. Enrollment information also includes the official state count through the month of March 2020 and the projected annual average full-time equivalent (FTE) students for the year.

Table 1 displays a comparison of summary financial data through the period ending July 31 for fiscal years 2018-19 and 2019-20.

Table 1

General Fund Comparison for the fiscal period ended		July 31, 2019	July 31, 2020	Variance Higher/(lower)
Beginning Fund Balance	\$	32,969,307	\$ 39,945,306	\$ 6,975,999
Revenue		416,002,225	417,138,533	1,136,308
Other Financing Sources		116,697	160,105	43,409
Total Resources Available		449,088,228	457,243,944	8,155,716
Expenditures		419,588,405	434,702,482	15,114,076
Other Financing Uses		2,000,000	-	(2,000,000)
Total Use of Resources		421,588,405	434,702,482	15,114,076
Ending Fund Balance	\$	27,499,823	\$ 22,541,462	\$ (6,958,361)

REVENUES

- General fund revenues and other financing sources as of July 31, 2020 were \$417,298,638. This was \$1,179,716 (+0.3%) less than this time last year.

Highlights:

- **Local tax** revenues consist of tax receipts from the educational programs and operations levies. In February 2018, Tacoma voters approved a levy that would allow the district to collect \$72 million a year. Due to legislative changes in the state's allocation formula, the district will only be allowed to collect a portion of that for the first half of the 2019-2020 school year. That amount increased starting in January 2020, when Tacoma Public Schools was able to begin collecting the full voter approved amount. Due to the legislative change, local tax revenues decreased \$4,280,883 (-7.0%) compared to this time last year.
- **Local non-tax** revenue consists of student lunch receipts, sales from vocational programs, tuition for summer school, interest earned from the investment of available cash, and several other small sources.

Revenue in this category decreased \$2,367,807 (-33.4%) compared to this time last year. This variance is the result of the following:

- \$693,760 decrease in investment earnings
- \$417,236 decrease in revenue from unassigned local support
- \$400,550 decrease in nutrition service sales
- \$301,404 decrease in tuition collected from foreign exchange students and tuition-based preschool
- \$213,968 decrease in proceeds from the sale of supplies & services from fundraising
- \$139,429 decrease in rentals & leases revenue
- \$138,945 decrease in income generated from facility use
- 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. In addition to these two sources, the Legislature has included a hold-harmless provision budgeted at \$7.1 million to the Tacoma district for the 2019-20 school year. Tacoma qualified for this provision because local tax revenue, under the new funding structure for the calendar year 2019, is less than what the district would have received under prior formulas. In calendar year 2020, the district will no longer be eligible for this due to changes in the allocation calculation which allows the district to collect at the higher tax amount.

Revenue in this category increased \$2,414,409 (+1.0%) compared to this time last year. This variance was the result of the following:

- Total apportionment revenue increased \$4,904,116 from last year at this time, due to increases in school and district generated entitlement as well as the budgeted \$7.1 million hold-harmless provision.
 - LEA revenue decreased \$2,489,442 due to an increase in the assessed values in Tacoma, which no longer qualifies the district to receive LEA funding
 - The remaining difference is due to smaller variances in several other programs
- **State special purpose** revenue consists of funding for the following programs: Special Education, Learning Assistance Program (LAP), Remann Hall, Transitional Bilingual, Child Nutrition Services, Student Transportation, Special & Pilot Programs, as well as various other small instructional programs.

Revenue in this category increased \$3,661,138 (+5.1%) compared to this time last year. This variance was the result of the following:

- \$2,591,204 increase in Special Education revenue due to a projected increase in resident student FTE as well as an increase in the Special Education Basic Education Allocation (BEA) rate
- \$574,075 increase in Learning Assistance funding
- \$509,780 increase in Transitional Bilingual revenue
- The remaining difference is due to smaller variances in several other programs

- **Federal special purpose** revenue consists of funding for the following programs: Special Education Federal Flow Through, Perkins Vocational Education, Title 1 – Disadvantaged, School Improvement, Head Start, Limited English Proficiency, Indian Education, federal reimbursement for student meals, as well as several other instructional programs. Revenues in this category are on a reimbursement basis. Therefore, the fluctuation in this category is often due to the timing of reporting expenditures and the processing of reimbursements by the funding agency. Program managers are given expenditure authority only for the approved amount of the grant awards; so variances should not have a negative impact on the district's basic education budget.

Revenue in this category increased \$787,045 (+2.5%) compared to this time last year. This variance was the result of the following:

- \$3,178,487 increase in Nutrition Services funding for COVID-19 related meal services
 - \$2,887,153 decrease in regular, free & reduced meal reimbursement due to the standard school meal service stopping as a result of the COVID-19 pandemic shutdown
 - \$395,076 increase in USDA commodities
 - \$349,928 increase in funding for the Head Start program
 - \$342,430 decrease in Title II and Title IV (school improvement) revenues
 - \$222,375 increase in Title I, Part A revenue which provides financial assistance to local schools with high numbers of children from low-income families
 - \$121,732 decrease in supplemental Special Education funding
 - The remaining variance is due to smaller variances in several other programs
- **Revenue – Other Districts** are reimbursements for services rendered to students from other school districts.

Revenues in this category increased \$533,650 (+38.2%) compared to this time last year. This variance was the result of the following:

- \$533,650 increase in revenue from other districts for Special Education services for non-resident FTE due to a timing difference of when 2nd half yearly payments were made this year vs last year.
- **Revenue – Other Agencies** consists of funding from education service districts, other governmental entities and private foundations.

Revenue in this category increased \$356,059 (+32.2%) compared to this time last year. This variance was the result of the following:

- \$228,306 increase in revenue for the Early Childhood Education and Assistance Program (ECEAP)
- \$177,510 increase in grants funded by the City of Tacoma
- The remaining variance is due to smaller variances in several other programs

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

Table 2

Revenue and Other Financing Sources Comparison by Year					
Revenue Source	Through July 2019	Percent of Total	Through July 2020	Percent of Total	Variance higher/(lower)
Local Taxes	\$ 61,341,598	14.74%	\$ 57,060,715	13.67%	\$ (4,280,883)
Local Non-Tax	7,094,139	1.70%	4,726,332	1.13%	(2,367,807)
State, General Purpose	240,939,860	57.90%	243,354,269	58.32%	2,414,409
State, Special Purpose	72,410,365	17.40%	76,071,503	18.23%	3,661,138
Federal, General Purpose	288,720	0.07%	321,416	0.08%	32,696
Federal, Special Purpose	31,421,949	7.55%	32,208,994	7.72%	787,045
Revenue - Other Districts	1,398,718	0.34%	1,932,368	0.46%	533,650
Revenue - Other Agencies	1,106,876	0.27%	1,462,935	0.35%	356,059
Revenue - Other Financing	116,697	0.03%	160,105	0.04%	43,408
Total Revenue	\$ 416,118,921	100.00%	\$ 417,298,638	100.00%	\$ 1,179,716

EXPENDITURES

- General fund expenditures through July 31, 2020 were \$434,702,482; this was \$13,114,076 (+3.1%) more than this time last year.

Highlights:

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

Expenditures in this category increased \$3,275,457 (+1.7%) from this time last year. This variance was the result of the following:

- \$1,762,164 decrease in extra pay
- \$4,602,773 increase in regular salaries due to negotiated salary increases, including +3.0% increase for teachers
- \$2,855,482 increase in bonus stipends paid out for the National Boards program

- \$1,649,538 increase in optional days (extra work activities, outside of the normal work day)
- \$813,220 decrease in certificated substitute salaries
- The remaining difference is due to smaller variances in several other programs

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

Expenditures in this category decreased \$937,353 (-1.4%) from this time last year. This variance was the result of the following:

- \$1,276,191 decrease in extra work for extra pay
- \$978,074 increase in regular salaries
- \$282,151 decrease in classified substitute salaries
- \$231,528 decrease in classified overtime
- 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 \$7,351,288 (+7.4%) compared to this time last year. This variance is a result of an increase in health care and retirement rates for the 2019-20 school year as well as the implementation of the Washington State School Employees Benefits Board that occurred in January.

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

Expenditures in this category increased \$665,145 (+4.8%) compared to this time last year. This variance was the result of the following:

- \$1,709,129 increase in textbooks and materials purchased for the newly adopted math program
- \$1,330,842 increase in supplies and resources purchased in response to the COVID-19 pandemic, including cleaning equipment and food for the free sack breakfast & lunch program
- \$770,465 decrease in supplies and resources purchased last year for district-wide science and health curriculum
- \$798,570 decrease in regular district-wide food costs

- \$483,731 decrease in district-wide fuel costs
- \$402,381 decrease in supplies and materials purchased for the facilities department
- The remaining variance is due to smaller variances in several other programs

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

Expenditures in this category increased \$5,033,304 (+10.8%) compared to this time last year. This variance was the result of the following:

- \$2,587,657 increase in total district-wide utilities
- \$1,943,128 increase in the transportation base rate paid to First Student
- \$473,965 increase in alternative education services provided through online resources
- \$464,292 decrease in contracted transportation including services provided for McKinney-Vento
- \$442,039 increase in election costs used to cover the 2020 bond measure
- \$382,056 increase in general liability insurance
- The remaining variance is due to smaller variances in several other programs

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

Expenditures in this category decreased \$187,948 (-30.3%) compared to this time last year due to a decrease in both local mileage and overnight 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 decreased \$85,816 (-12.5%) compared to this time last year due to a decline in spending on equipment.

➤ **Other Financing Uses** expenditures consists of operating transfers between funds.

Expenditures in this category decreased \$2,000,000 compared to this time last year due to a transfer to the Transportation Vehicle Fund in 2018-19 for the purchase of new school buses.

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

Table 3

<u>Expenditure and Other Financing Uses Comparison by Year</u>					
Expenditure Objects	Through July 2019	Percent of Total	Through July 2020	Percent of Total	Variance higher/(lower)
Certificated Salaries	\$ 195,957,645	46.48%	\$ 199,233,102	45.83%	\$ 3,275,457
Classified Salaries	69,235,142	16.42%	68,297,789	15.71%	(937,353)
Employee Benefits	98,817,892	23.44%	106,169,180	24.42%	7,351,288
Supplies and Materials	13,842,788	3.28%	14,507,933	3.34%	665,145
Contractual Services	40,428,150	9.59%	45,461,454	10.46%	5,033,304
Local Mileage & Travel	620,915	0.15%	432,967	0.10%	(187,948)
Capital Outlay	685,874	0.16%	600,058	0.14%	(85,816)
Other Financing Uses	2,000,000	0.47%	-	0.00%	(2,000,000)
Total Expenditures	\$ 421,588,405	99.53%	\$ 434,702,482	100.00%	\$ 13,114,076

FUND BALANCE

Fund balance is the excess of assets of a governmental unit over its liabilities (i.e., beginning fund balance plus revenues, less expenditures and transfers, equals ending fund balance). In accordance with Government Accounting Standards Board (GASB) Statement 54, *Fund Balance Reporting and Governmental Fund Type Definition* are as follows: Nonspendable, Restricted, Committed, Assigned or Unassigned. Funds that are designated for a specific purpose are placed in fund balance accounts per the Board's Debt and Fiscal Management Policy 6015 and generally accepted accounting principles (GAAP). The Debt and Fiscal Management Regulation targets the fund balance at year-end to be 5% of budgeted general fund revenues less other financing sources, and for the month of July the district is at 4.79%. These fund balance accounts are structured to facilitate the prudent fiscal operation of the district. These accounts should remain at the designated levels unless there is substantial change in the district's operational requirements. The accounts are frequently reviewed in relation to board policies and GAAP requirements.

Table 4 shows a comparison of fund balance as of July 31, 2019 and July 31, 2020. The fund balance fluctuates with both the receipt of revenues and the flow of expenditures. This yearly cycle of revenues and expenditures is considered when developing both projections for the current year and the budget for the upcoming year. The district has earmarked all available funds, not otherwise restricted, committed or assigned to be placed in the assigned to future operations category as a onetime source to help balance future operating budgets.

Table 4

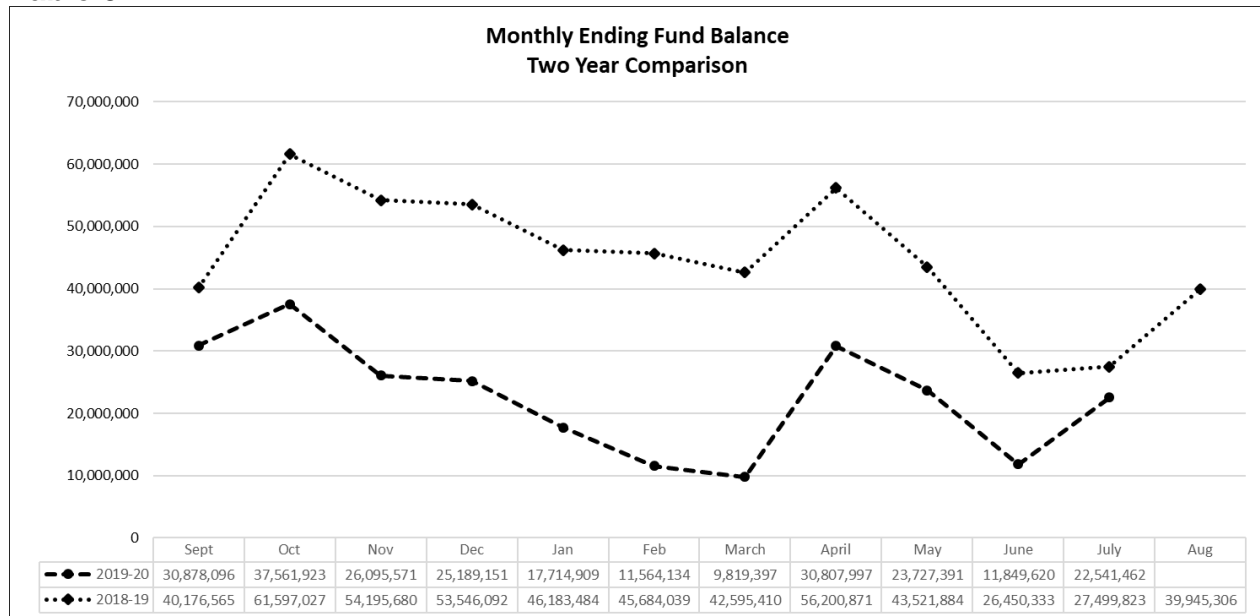
Fund Balance Descriptions for the fiscal period ended	Fund Balance Comparison by Year				
	July 2019	Percent of Revenue	July 2020	Percent of Revenue	Variance higher/(lower)
Nonspendable - Inventory & Prepaid Items	\$ 4,294,404	0.93%	\$ 4,333,231	0.92%	\$ 38,827
Committed to Debt and Fiscal Management	-	0.00%	-	0.00%	-
Committed to Encumbrances	213,631	0.05%	207,939	0.04%	(5,692)
Committed to Contingencies	1,000,000	0.22%	1,000,000	0.21%	-
Total Debt & Fiscal Management Fund Balance	\$ 5,508,035	1.19%	\$ 5,541,170	1.18%	\$ 33,134
Restricted for Carryover	\$ 1,060,151	0.23%	\$ 2,084,993	0.44%	\$ 1,024,842
Restricted for Debt Service	425,906	0.09%	218,832	0.05%	(207,074)
Assigned to Carryover	1,050,624	0.23%	2,218,341	0.47%	1,167,717
Assigned to Curriculum & Instruction	2,083,677	0.45%	3,157,779	0.67%	1,074,102
Assigned to Future Operations	7,600,551	1.65%	4,393,592	0.93%	(3,206,959)
Restricted or Assigned Fund Balance	\$ 12,220,909	2.65%	\$ 12,073,537	2.56%	\$ (147,372)
Total Nonspendable, Restricted, Committed and Assigned Fund Balance	\$ 17,728,944	3.85%	\$ 17,614,707	3.74%	\$ (114,238)
Unassigned Fund Balance	\$ 10,005,646	2.17%	\$ (13,071,654)	-2.78%	(23,077,300)
Unassigned for Minimum FB Policy	\$ 15,787,294	3.42%	\$ 17,998,409	3.82%	2,211,115
Total Unassigned Fund Balance	\$ 25,792,940	5.59%	\$ 4,926,755	1.05%	\$ (23,077,300)
Total Fund Balance	\$ 43,521,884	9.44%	\$ 22,541,462	4.79%	\$ (20,980,422)
Revenue less other financing	\$ 461,049,431 *		\$ 470,791,586 **		

*2018-19 total actual revenue less other financing sources as of August 31, 2019

**2019-20 budgeted revenue less other financing sources

Table 5 shows a two-year history of the monthly ending fund balance. The ending fund balance will appropriately fluctuate based upon when certain revenues are received and expenses accrued. The fund balance typically increases in October and April when the district receives property tax revenue.

Table 5



Cash Management

In addition to the fund balance, another key performance indicator used to monitor the financial health of the district is cash on hand. The district uses cash to meet payroll and pay bills as they arise. Because revenue is not received on a regular schedule over the course of the year, the cash on hand balance will fluctuate as those expenditures occur. For the month of July, total cash on hand was \$41,708,950 and daily expenditures amounted to \$1,324,150 per day which when used in the formula [cash on hand / daily expenditures] equates to 31.50 days of cash on hand.

Table 6 displays a comparison of cash on hand records through the period ending July 31 for fiscal years 2018-19 and 2019-20.

Table 6

<u>Cash Balance Comparison by Year</u>				
	July 2019	July 2020	Variance higher/(lower)	
230 - Cash with Key Bank	\$ 704,369	\$ (147,725)	\$ (852,094)	
240 - Cash with Treasurer	1,270,019	3,548,100	2,278,081	
241 - Warrants Outstanding	(891,306)	(2,989,606)	(2,098,300)	
45x - Investments	46,305,965	41,298,180	(5,007,785)	
Total Cash on Hand	\$ 47,389,047	\$ 41,708,950	\$ (5,680,097)	
Avg Daily Balance	\$ 1,528,679	\$ 1,345,450	\$ (183,229)	
Days Cash on Hand	37.76	31.50	(6.26)	

ENROLLMENT

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

The budgeted annual average FTE enrollment of 28,159 is based on the demographer's October projection including a 0.5% discount and a 3 year weighted average of October to year-end enrollment. Monthly budgeted enrollment is also based on a three year weighted average.

Table 7 shows monthly budgeted and projected enrollment counts through June 2020. Actual enrollment counts are through March 2020 and due to changes to the learning model for the remainder of the school year because of COVID-19, the remainder of the year used projected numbers based on criteria from OSPI. The projected annual adjusted average is currently 217 FTE more than the budgeted average.

Table 7

Budget vs. Projected Enrollment K-12 Full Time Equivalent (FTE) Enrollment				
	Month	Monthly Budget	Monthly Projected	Variance
	* Sep - 19	27,616	27,625	9
	* Oct - 19	27,462	27,850	388
	* Nov - 19	27,665	27,892	227
	* Dec - 19	27,657	27,768	111
	* Jan - 20	27,595	27,756	161
	* Feb - 20	27,430	27,538	108
	* Mar - 20	27,418	27,525	107
	Apr - 20	27,307	27,468	161
	May - 20	27,279	27,403	124
	Jun - 20	27,189	27,316	127
Average		27,462	27,614	152
Running Start		293	333	40
TCC Fresh Start		183	149	(34)
Reengagement		149	193	44
Goodwill		31	23	(8)
Alternative Learning Experience		41	63	22
Adjusted Average		28,159	28,376	217
Actual data through March 2020				

Every student enrolled is converted to a full-time equivalent (FTE) based on the number of instructional hours. A full-time equivalent student for grades 4-12 is 900 hours (i.e., 5 hours per day x 180 days) and grades 1-3 is 720 hours (i.e., 4 hours per day x 180 days), for .5 FTE (half day) kindergarten student is 360 hours (i.e., 2 hours per day x 180 days).

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

Student enrollment is typically highest in October, but for funding purposes, monthly enrollment is averaged for the year. The graph in **Table 8** shows the budget and actual monthly enrollment through June and the budgeted and projected average enrollment for the year. Although this graph only lists September through June, the figures include projected annual average counts through August 2020. This is done to include corrections to prior monthly reports and enrollment that falls outside of the traditional school year (e.g., Running Start, Summer School, etc.) in the annual average.

Table 8

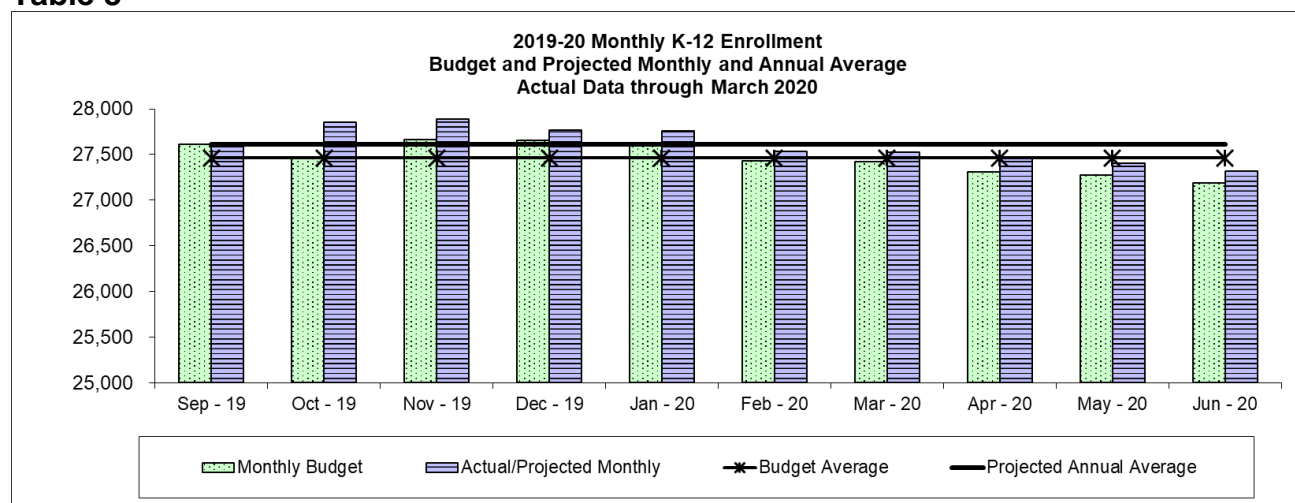


Table 9 displays the variances between actual and projected annual average FTE by individual grade level for 2018-19 and 2019-20, and the variance between projected and budgeted average FTE for 2019-20.

The projected average for 2019-20 enrollment varies from 2018-19 actual enrollment as follows (**Table 9, Column (D)**):

- Elementary schools (grades K-5) decreased by 153 FTE;
- Middle schools (grades 6-8) increased by 165 FTE;
- High schools (grades 9-12) increased by 42 FTE;
- Running Start (college level courses) increased by 43 FTE;
- TCC Fresh Start decreased by 20 FTE;
- Reengagement Center increased by 41 FTE;
- Goodwill decreased by 8 FTE;
- ALE (Alternative Learning Experience) increased by 31 FTE;

The combined variances results in an average increase of 143 student FTE from the previous year.

Table 9

K-12 Annual Average FTE Enrollment Two Year Comparison					
	(A) 2018-19 Actual	(B) 2019-20 Budget	(C) 2019-20 Projected	(D) Variance (C)-(A)	(E) Variance (C)-(B)
Kindergarten	2,248	2,272	2,236	(12)	(36)
Grade 1	2,202	2,178	2,269	67	90
Grade 2	2,228	2,108	2,190	(38)	81
Grade 3	2,256	2,142	2,226	(30)	84
Grade 4	2,288	2,152	2,246	(42)	94
Grade 5	2,380	2,204	2,282	(99)	77
Elementary	13,602	13,057	13,449	(153)	391
Grade 6	2,346	2,257	2,292	(54)	35
Grade 7	2,188	2,300	2,304	116	4
Grade 8	2,049	2,184	2,151	103	(32)
Middle School	6,582	6,740	6,747	165	6
Grade 9	2,187	2,127	2,099	(88)	(28)
Grade 10	1,925	2,137	2,129	205	(8)
Grade 11	1,754	1,744	1,670	(84)	(74)
Grade 12	1,511	1,655	1,520	9	(136)
High School	7,377	7,664	7,419	42	(245)
Running Start	290	293	333	43	40
TCC Fresh Start **	168	183	149	(20)	(34)
Reengagement Center **	152	149	193	41	44
Goodwill **	29	31	23	(6)	(8)
Alternative Learning Experience	32	41	63	31	22
Grand Total *	28,233	28,159	28,376	143	217
Actual data through March 2020					

** Open Doors - 1418 Programs

COVID-19

March 7, 2020: The Tacoma School District was alerted to a staff member at Lyon Elementary School that had tested presumptive positive for the novel coronavirus, also known as COVID-19. In response, the district temporarily closed Lyon in accordance to the recommendation by the Tacoma-Pierce County Health Department.

March 9: Three additional district schools also had individuals who received presumptive positive test results and these locations were also temporarily closed.

March 11: Washington State Governor Jay Inslee announced that events gathering more than 250 people in Pierce, King, and Snohomish counties were to be cancelled. He also advised the school districts in these counties to be prepared for a possible shutdown.

March 13: Governor Inslee ordered the closure of all schools in King, Pierce and Snohomish counties to begin on March 16 with the expected reopening date of April 27.

April 6: Governor Inslee and Superintendent of Public Instruction Chris Reykdal announce the extension of school closures for the remainder of the 2019-2020 school year.

As part of the coronavirus response, the Tacoma School District immediately began formalizing plans to support students and their families. On March 16, the first day of the closure, the Nutrition Services department began distributing two free meals (lunch for the day and breakfast for the following morning) to all district students, Monday thru Friday. The district also began utilizing the Transportation department to dispatch buses to various sites around the district to help with the distribution of these meals. In addition, on March 23, Tacoma Public Schools in partnership with multiple local community organizations, opened five free school-based day camps for the children of the community's healthcare workers and first responders. The district also created grade-level family resource packets available online and printed for distribution at the meal sites.

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 begun to lay 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. They have decided to use February 2020 enrollment for the remainder of the 2019–20 school year and apply an adjustment rate, which refers to the historical trend of enrollment changes in the last few months of the school year. 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) which was signed into law on March 27, 2020. 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 code (BRC) used to track COVID-19 related expenditures

Table 10

Expenditures by Object	Amount of Expenditures
Debit - 0XXX	130,970.12
Salaries - Certificated Employees - 2XXX	6,808.82
Salaries - Classified Employees - 3XXX	106,621.09
Benefits and Payroll Taxes - 4XXX	27,400.89
Supplies, Instructional Resources - 5XXX	1,330,686.68
Purchased Services - 7XXX	39,044.92
Travel - 8XXX	-
Capital Outlay - 9XXX	-
Totals by Object	\$1,641,532.52

Expenses are from March - July 2020

CONCLUSION

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

Run Date: August 18, 2020
Run Time: 10:41 am
Report ID: TS163.v5

TACOMA SCHOOL DISTRICT NO. 10
Combined Balance Sheet - All Funds
As Of: July 31, 2020

	Governmental Fund Types					Trust Fund	
	<u>General</u>	<u>Capital Projects</u>	<u>Transportation Vehicle</u>	<u>Debt Service</u>	<u>ASB</u>	<u>Private Purpose</u>	<u>Fund Total</u>
Assets							
200: Imprest Cash	35,060	0	0	0	5,660	0	40,720
236: Cash In Bank-Key Bank	(144,864)	108,477	0	0	1,811	13,959	(20,617)
237: Cash In Bank-Key Bank/Food Svc	(2,861)	0	0	0	0	0	(2,861)
240: Cash On Deposit With County	3,548,100	585,552	737	562,394	15,469	4,100	4,716,351
241: Warrants Outstanding	(2,989,606)	(394,434)	0	0	(13,477)	(3,125)	(3,400,642)
310: Taxes Receivable-Current Year	34,176,088	11,474,832	0	28,364,496	0	0	74,015,415
311: Taxes Receivable-Prior Year	327,619	186,965	0	449,389	0	0	963,973
312: Taxes Receivable-Delinquent	574,475	67,924	0	369,087	0	0	1,011,486
320: Due From Other Funds	860,301	3,166	0	0	0	0	863,466
330: AR Due From Other Gov't Units	1,142,708	0	0	0	300	0	1,143,008
340: Accounts Receivable	274,048	0	0	0	6,579	0	280,627
341: AR Employee Receivable	0	0	0	0	1,799	0	1,799
410: Inventory-Supplies & Materials	649,207	0	0	0	0	0	649,207
413: Inventory-Printing & Graphics	39,387	0	0	0	0	0	39,387
415: Inventory-Maintenance	200,755	0	0	0	0	0	200,755
425: Inventory-Food Service	2,855,030	0	0	0	0	0	2,855,030
430: Prepaid Items	353,238	0	0	0	0	0	353,238
450: Investments	41,298,180	86,288,739	2,132,786	11,713,873	2,090,744	1,059,352	144,583,674
Total Assets	83,196,865	98,321,220	2,133,522	41,459,239	2,108,885	1,074,286	228,294,017
Liabilities and Fund Balance							
Liabilities							
601: Liabilities	593,727	1,977,919	0	0	96,334	132,551	2,800,531
605: Accrued Salaries & Benefits	14,723,156	0	0	0	(9)	0	14,723,147
606: Est. Property/Liability Ins Payable	1,188,089	0	0	0	0	0	1,188,089
607: Horace Mann Auto Ins Payable	1,251	0	0	0	0	0	1,251
608: Nutrition Svcs Prepaid	(87,507)	0	0	0	0	0	(87,507)
610: FICA/Medicare Payable	1,138,208	0	0	0	0	0	1,138,208
611: Employee Debt Payable	25	0	0	0	0	0	25
612: Retirement Payable	1,198,028	0	0	0	0	0	1,198,028
613: Withholding Tax Payable	(52,221)	0	0	0	0	0	(52,221)
615: Involuntary/Court Ordered Payable	349,079	0	0	0	0	0	349,079
616: SEBB Payable	2,698,360	0	0	0	0	0	2,698,360
617: Maintenance Deduct & Benefits Payable	(981,539)	0	0	0	0	0	(981,539)

Run Date: August 18, 2020
Run Time: 10:41 am
Report ID: TS163.v5

TACOMA SCHOOL DISTRICT NO. 10
Combined Balance Sheet - All Funds
As Of: **July 31, 2020**

	Governmental Fund Types					Trust Fund	
	<u>General</u>	<u>Capital Projects</u>	<u>Transportation Vehicle</u>	<u>Debt Service</u>	<u>ASB</u>	<u>Private Purpose</u>	<u>Fund Total</u>
Liabilities and Fund Balance							
618: MetLife Insurance Payable	(257,694)	0	0	0	0	0	(257,694)
619: Cancer Insurance Payable	(24,500)	0	0	0	0	0	(24,500)
622: Flex Plan Dependent Care Payable	(255,261)	0	0	0	0	0	(255,261)
623: Flex Plan Medical Payable	392,373	0	0	0	0	0	392,373
624: TSA Payable	1,164,231	0	0	0	0	0	1,164,231
625: Flex Plan - Health Savings Account	(129,374)	0	0	0	0	0	(129,374)
627: United Way Payable	(250,287)	0	0	0	0	0	(250,287)
629: Veba III/Sick Leave Payable	(194,751)	0	0	0	0	0	(194,751)
630: Salary Deferral	181,624	0	0	0	0	0	181,624
632: Benefits And Voluntary Deductions	367,659	0	0	0	0	0	367,659
633: Union Benefits Payable	1,304	0	0	0	0	0	1,304
634: Family and Medical Leave Payable	132,501	0	0	0	0	0	132,501
636: APA Salary Insurance Payable	64,577	0	0	0	0	0	64,577
637: Est Unemployment Payable	706,335	0	0	0	0	0	706,335
638: Est Compensated Absence Payable	482,320	0	0	0	0	0	482,320
639: Est Industrial Ins Payable	898,450	0	0	0	0	0	898,450
640: Due To Other Funds	3,166	854,288	0	0	5,702	312	863,466
641: AD & D Insurance Payable	(8,529)	0	0	0	0	0	(8,529)
643: Sales Tax Payable	26,285	0	0	0	0	0	26,285
650: Deposits - Grants	1,453,775	0	0	0	0	0	1,453,775
656: Garnishments Payable	(295,280)	0	0	0	0	0	(295,280)
657: State Retiree Subsidy Payable	239,456	0	0	0	0	0	239,456
660: Beneficiary (Deceased EE)	97	0	0	0	0	0	97
750: Unavailable Revenue	34,464	0	0	0	0	0	34,464
752: Unavailable Revenue-Tuition	56,300	0	0	0	0	0	56,300
754: Unavailable Rev-Cash Register System	19,325	0	0	0	0	0	19,325
760: Unavailable Revenue -Taxes Receivable	35,078,182	11,729,721	0	29,182,972	0	0	75,990,875
Total Liabilities	60,655,402	14,561,927	0	29,182,972	102,027	132,863	104,635,191
Fund Balance							
840: Nonspendable - Inventory & Prepaid Items	4,333,231	0	0	0	0	0	4,333,231
819: Restricted to Fund Purposes	0	0	2,133,522	0	2,006,859	0	4,140,381
821: Restricted for Carryover	2,084,993	0	0	0	0	0	2,084,993
830: Restricted for Debt Service	218,832	0	0	12,276,267	0	0	12,495,099

Run Date: August 18, 2020
Run Time: 10:41 am
Report ID: TS163.v5

TACOMA SCHOOL DISTRICT NO. 10
Combined Balance Sheet - All Funds
As Of: **July 31, 2020**

	Governmental Fund Types					Trust Fund	
	<u>General</u>	<u>Capital Projects</u>	<u>Transportation Vehicle</u>	<u>Debt Service</u>	<u>ASB</u>	<u>Private Purpose</u>	<u>Fund Total</u>
Liabilities and Fund Balance							
861: Restricted from Bond Proceeds	0	125,238,745	0	0	0	0	125,238,745
862: Restricted from Levy Proceeds	0	9,539,243	0	0	0	0	9,539,243
870: Committed to Contingencies	1,000,000	0	0	0	0	941,423	1,941,423
820: Assigned to Encumbrances	207,939	0	0	0	0	0	207,939
866: Assigned to Carryover	2,218,341	0	0	0	0	0	2,218,341
868: Assigned to C&I	3,157,779	0	0	0	0	0	3,157,779
875: Assigned to Future Operations	4,393,592	0	0	0	0	0	4,393,592
889: Assigned to Fund Purposes	0	3,197,554	0	0	0	0	3,197,554
890: Unassigned Fund Balance	(13,071,654)	(54,216,249)	0	0	0	0	(67,287,903)
891: Unassigned for Minimum FB Policy	17,998,409	0	0	0	0	0	17,998,409
Total Fund Balance	22,541,462	83,759,293	2,133,522	12,276,267	2,006,859	941,423	123,658,826
Total Liabilities and Fund Balance	83,196,865	98,321,220	2,133,522	41,459,239	2,108,885	1,074,286	228,294,017

Run Date: August 18, 2020

Run Time: 10:41 am

Report ID: TS164.v3

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by State Object with % Spent
General Fund As Of: July 31, 2020



<u>State Object</u>	<u>Prior Year Adopted Budget</u>	<u>Prior Year Year to Date Actual</u>	<u>Under Budget (Over)</u>	<u>% Spent</u>	<u>Current Year Adopted Budget</u>	<u>Current Year Year to Date Actual</u>	<u>Under Budget (Over)</u>	<u>% Spent</u>
0 - Debit Transfer	2,468,161	1,508,623	959,538	61.1	2,562,153	993,708	1,568,445	38.8
1 - Credit Transfer	(2,468,161)	(1,508,623)	(959,538)	61.1	(2,562,153)	(993,708)	(1,568,445)	38.8
2 - Salaries - Certificated	207,569,848	195,957,645	11,612,203	94.4	220,518,905	199,233,102	21,285,803	90.3
3 - Salaries - Classified	74,327,874	69,235,142	5,092,732	93.1	75,181,853	68,297,789	6,884,064	90.8
4 - Employees Benefits & Payroll Taxes	104,916,811	98,817,892	6,098,919	94.2	113,389,675	106,169,180	7,220,496	93.6
5 - Supplies, Etc.	29,987,416	13,842,788	16,144,628	46.2	23,641,042	14,507,933	9,133,109	61.4
7 - Purchased Services	47,985,416	40,428,150	7,557,266	84.3	47,268,151	45,461,454	1,806,697	96.2
8 - Travel	760,722	620,915	139,807	81.6	660,999	432,967	228,032	65.5
9 - Capital Outlay	1,337,550	685,874	651,676	51.3	1,320,180	600,058	720,122	45.5
<u>District Total</u>	<u>466,885,637</u>	<u>419,588,405</u>	<u>47,297,232</u>	<u>89.9</u>	<u>481,980,805</u>	<u>434,702,482</u>	<u>47,278,323</u>	<u>90.2</u>

Run Date: August 18, 2020

Run Time: 10:43 am

Report ID: TS158.v5

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
General Fund As Of: July 31, 2020

	<u>Current Year Adopted Budget</u>	<u>Current Year Year to Date Actual</u>	<u>Under Budget (Over)</u>	<u>% Current Year Budget</u>	<u>% Prior Year Budget</u>
Resources Available					
Debt and Fiscal Management					
840: Nonspendable - Inventory & Prepaid Items	3,747,472	4,333,231	585,759	115.6	87.3
870: Committed to Contingencies	1,000,000	1,000,000	0	100.0	100.0
820: Assigned to Encumbrances	213,631	207,939	(5,692)	97.3	15.7
Total Debt and Fiscal Management	4,961,103	5,541,170	580,067	111.7	74.5
Restricted and Assigned FB					
821: Restricted for Carryover	793,684	2,084,993	1,291,309	262.7	76.9
830: Restricted for Debt Service	311,873	323,798	11,925	103.8	100.0
866: Assigned to Carryover	992,310	2,218,341	1,226,031	223.6	121.8
868: Assigned to C&I	3,009,634	3,157,779	148,145	104.9	100.0
875: Assigned to Future Operations	4,611,447	4,393,592	(217,855)	95.3	32,422.8
Total Restricted and Assigned FB	9,718,948	12,178,503	2,459,555	125.3	256.0
Unassigned Fund Balance					
890: Unassigned Fund Balance	0	4,227,223	4,227,223	100.0	100.0
891: Unassigned for Minimum FB Policy	18,578,476	17,998,409	(580,067)	96.9	95.1
Total Beginning Fund Balance	33,258,527	39,945,306	6,686,779	120.1	117.7
Revenue					
1 - Local Taxes	57,979,526	57,060,715	(918,811)	98.4	101.8
2 - Local Non-Tax	10,135,254	4,726,332	(5,408,922)	46.6	92.3
3 - State - General Purpose	269,452,579	243,354,269	(26,098,310)	90.3	89.3
4 - State - Special Purpose	90,513,340	76,071,503	(14,441,837)	84.0	86.7
5 - Federal - General Purpose	464,081	321,416	(142,665)	69.3	64.9
6 - Federal - Special Purpose	37,718,385	32,208,994	(5,509,391)	85.4	81.1
7 - Revenue from other Districts	1,885,009	1,932,368	47,359	102.5	74.2
8 - Revenue from other Agencies	2,643,412	1,462,935	(1,180,477)	55.3	41.7
9 - Other Financing Sources	2,000,000	160,105	(1,839,895)	8.0	5.8
Total Revenue	472,791,586	417,298,638	(55,492,948)	88.3	89.1
Total Resources Available	506,050,113	457,243,944	(48,806,169)	90.4	90.7

Uses of Resources

Expenditures

Run Date: August 18, 2020

Run Time: 10:43 am

Report ID: TS158.v5

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
General Fund As Of: July 31, 2020

	Current Year <u>Adopted</u> <u>Budget</u>	Current Year Year to Date_ <u>Actual</u>	Under Budget <u>(Over)</u>	% Current Year_ <u>Budget</u>	% Prior Year_ <u>Budget</u>
Uses of Resources					
01: Basic Education	247,742,825	220,906,895	26,835,930	89.2	90.2
02: Basic Education - ALE	350,840	591,027	(240,187)	168.5	78.8
03: Basic Education-1418 Open	2,913,774	2,426,653	487,121	83.3	75.1
21: Special Education, State	56,240,062	52,412,185	3,827,877	93.2	102.3
22: SPED Infants & Tod - State	2,251,585	2,192,227	59,358	97.4	113.7
24: Special Education, Federal	7,288,801	6,503,644	785,157	89.2	93.7
31: Career & Tech Ed, State	13,931,036	12,433,683	1,497,353	89.3	82.4
34: Middle School CTE	2,734,290	2,601,018	133,272	95.1	74.7
38: Career & Tech Ed, Federal	244,318	208,159	36,159	85.2	82.5
51: Disadvantaged, Federal	10,531,965	9,356,637	1,175,328	88.8	84.6
52: School Improvement, Federal	1,680,842	1,562,877	117,965	93.0	102.4
55: Learning Assistance Prog,	15,658,265	12,540,962	3,117,303	80.1	86.2
56: State Institutions, Ctrs &	402,021	321,293	80,728	79.9	76.2
57: NegleCTEd & Delinquent	125,382	134,867	(9,485)	107.6	100.9
58: Special & Pilot Programs	2,374,525	3,319,433	(944,908)	139.8	129.1
61: Head Start, Federal	5,567,224	5,450,063	117,161	97.9	90.6
64: Limited English Proficienc	387,646	382,185	5,461	98.6	106.8
65: Transitional Bilingual, St	6,762,191	5,634,421	1,127,770	83.3	90.4
68: Indian Education, Federal	308,502	290,094	18,408	94.0	91.5
69: Other Compensatory Program	28,516	11,617	16,899	40.7	100.0
73: Summer School	64,906	13,687	51,219	21.1	24.9
74: Highly Capable, State	736,154	387,751	348,403	52.7	48.8
79: Other Instructional Pgms	14,554,107	6,427,604	8,126,503	44.2	39.8
88: Child Care	0	15,115	(15,115)	100.0	100.0
89: Community Services	927,748	588,224	339,524	63.4	138.7
97: District-Wide Support	62,221,019	57,108,887	5,112,132	91.8	85.8
98: Nutrition Svcs	11,853,850	14,441,245	(2,587,395)	121.8	109.8
99: Pupil Transportation	14,098,411	16,440,029	(2,341,618)	116.6	100.1
Total Expenditures	481,980,805	434,702,482	47,278,323	90.2	89.9
Total Uses of Resources	481,980,805	434,702,482	47,278,323	90.2	89.9
Ending Fund Balance	24,069,308	22,541,462	-1,527,846	93.7	105.4
840: Nonspendable - Inventory & Prepaid Items	3,747,472	4,333,231	585,759	115.6	100.0
870: Committed to Contingencies	1,000,000	1,000,000	0	100.0	100.0
820: Assigned to Encumbrances	213,631	207,939	(5,692)	97.3	15.7

Run Date: August 18, 2020

Run Time: 10:43 am

Report ID: TS158.v5

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
General Fund As Of: July 31, 2020

	Current Year <u>Adopted</u> <u>Budget</u>	Current Year Year to Date_ <u>Actual</u>	Under Budget <u>(Over)</u>	% Current Year_ <u>Budget</u>	% Prior Year_ <u>Budget</u>
Total Debt and Fiscal Management	4,961,103	5,541,170	580,067	111.7	82.8
821: Restricted for Carryover	0	2,084,993	2,084,993	100.0	100.0
830: Restricted for Debt Service	197,840	218,832	20,992	110.6	131.0
866: Assigned to Carryover	0	2,218,341	2,218,341	100.0	100.0
868: Assigned to C&I	0	3,157,779	3,157,779	100.0	100.0
875: Assigned to Future Operations	331,889	4,393,592	4,061,703	1,323.8	301.2
Total Restricted and Assigned FB	529,729	12,073,537	11,543,808	2,279.2	429.0
890: Unassigned Fund Balance	0	(13,071,654)	(13,071,654)	100.0	100.0
891: Unassigned for Minimum FB Policy	18,578,476	17,998,409	(580,067)	96.9	95.1
Total Fund Balance	24,069,308	22,541,462	(1,527,846)	93.7	105.4

Run Date: August 18, 2020
Run Time: 10:44 am
Report ID: TS166.v4

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account w/% Received
General Fund As Of: July 31, 2020

<u>State Account</u> <u>District Account</u>	<u>Prior Year</u> <u>Adopted</u> <u>Budget</u>	<u>Prior Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>	<u>Current Year</u> <u>Adopted</u> <u>Budget</u>	<u>Current Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>
1 - Local Taxes								
11000: Local Property Tax	59,933,957	61,341,598	1,407,641	102.3	57,979,526	57,060,715	(918,811)	98.4
13000: Sale Of Tax Title Property	1,941	0	(1,941)	0.0	0	0	0	100.0
19000: Other Local Taxes	340,131	0	(340,131)	0.0	0	0	0	100.0
1 - Local Taxes	60,276,029	61,341,598	1,065,569	101.8	57,979,526	57,060,715	(918,811)	98.4
2 - Local Non-Tax								
21000: Tuition & Fees - Unassigned	570,418	958,805	388,387	168.1	728,646	657,401	(71,245)	90.2
21010: Regular Student Fees	30,000	17,978	(12,022)	59.9	970,000	9,837	(960,163)	1.0
21020: ALE Student Fees	0	1,414	1,414	100.0	0	550	550	100.0
21800: Convenience Fee	30,000	41,147	11,147	137.2	40,000	29,598	(10,402)	74.0
22000: Sales of Goods, Supplies, & Svcs	15,000	21,940	6,940	146.3	7,000	2,261	(4,739)	32.3
22010: Sale of Supplies & Svcs - FR 1	180,000	179,001	(999)	99.4	162,000	78,572	(83,428)	48.5
22020: Sale of Supplies & Svcs - FR 2	35,000	103,476	68,476	295.6	68,000	8,880	(59,120)	13.1
22030: Sale of Supplies & Svcs-Schools	0	100	100	100.0	0	250	250	100.0
22040: Sale of Recoverable Items	80,000	70,342	(9,658)	87.9	80,000	56,135	(23,865)	70.2
22050: Sale of Supplies & Svcs - Trip 1	120,000	78,001	(41,999)	65.0	90,000	32,952	(57,048)	36.6
22060: Sale of Supplies & Svcs - Trip 2	100,000	29,666	(70,334)	29.7	55,000	55,622	622	101.1
22100: Other Storeroom Sales	5,000	1,907	(3,093)	38.1	2,500	857	(1,643)	34.3
22200: Copy Center Reimbursements	60,000	43,040	(16,960)	71.7	40,000	29,466	(10,534)	73.7
22310: CTE Sales of Goods, Supplies & Svcs	40,000	37,582	(2,418)	94.0	40,000	22,898	(17,102)	57.2
22910: Nutrition Service Sales	1,701,567	1,766,649	65,082	103.8	1,766,489	1,366,098	(400,391)	77.3
22940: NS Sales - Special Events	12,954	6,813	(6,141)	52.6	3,552	6,497	2,945	182.9
22960: NS Sales - Breakfast	140,141	185,481	45,340	132.4	157,339	166,099	8,760	105.6
22981: NS Convenience Fees	40,133	0	(40,133)	0.0	42,512	0	(42,512)	0.0
22990: School Bus Revenue	0	6,330	6,330	100.0	0	3,040	3,040	100.0
23000: Investment Earnings	325,000	967,123	642,123	297.6	1,000,000	273,363	(726,637)	27.3
25000: Gifts, Grants, & Donations (Local)	300,000	240,338	(59,662)	80.1	350,000	343,869	(6,131)	98.2
26000: Fines & Damages	70,000	91,621	21,621	130.9	130,000	14,521	(115,479)	11.2
27000: Rentals & Leases	300,000	347,289	47,289	115.8	500,000	207,860	(292,140)	41.6
27020: Facility Use - Utility Surcharge	85,750	17,894	(67,856)	20.9	85,750	9,294	(76,456)	10.8
27030: Facility Use - Custodial Labor	251,350	233,459	(17,891)	92.9	251,350	111,703	(139,648)	44.4
27040: Facility Use - Field/Stadium Maint	13,600	5,728	(7,872)	42.1	13,600	7,644	(5,956)	56.2
27050: Facility Use - Security	0	0	0	100.0	0	495	495	100.0
27060: Facility Use - Theater Tech	29,000	29,057	57	100.2	29,000	18,058	(10,943)	62.3
28000: Insurance Recoveries	125,000	357,395	232,395	285.9	250,000	277,612	27,612	111.0
29000: Local Support Non Tax-Unassigned	1,002,000	875,241	(126,759)	87.3	1,255,516	458,005	(797,511)	36.5
29001: Procurement Card Rebates	500,000	270,691	(229,309)	54.1	500,000	340,219	(159,781)	68.0

Run Date: August 18, 2020
Run Time: 10:44 am
Report ID: TS166.v4

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account w/% Received
General Fund As Of: July 31, 2020

<u>State Account</u> <u>District Account</u>	<u>Prior Year</u> <u>Adopted</u> <u>Budget</u>	<u>Prior Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>	<u>Current Year</u> <u>Adopted</u> <u>Budget</u>	<u>Current Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>
2 - Local Non-Tax								
29010: Cash Over/Short	0	6,199	6,199	100.0	0	303	303	100.0
29060: Timber Sales	0	0	0	100.0	0	88,355	88,355	100.0
29070: CPF Indirect	1,400,000	0	(1,400,000)	0.0	1,400,000	0	(1,400,000)	0.0
29100: E-Rate Discount	0	40,448	40,448	100.0	0	0	0	100.0
29220: Advertising Commissions	50,000	0	(50,000)	0.0	50,000	0	(50,000)	0.0
29230: Photography Commissions	70,000	55,520	(14,480)	79.3	60,000	43,893	(16,107)	73.2
29240: Vending-Beverage Commissions	1,000	1,521	521	152.1	1,000	325	(675)	32.5
29250: Vending-Food Commissions	1,000	794	(206)	79.4	1,000	97	(903)	9.7
29260: Other Commissions/Rebates	5,000	4,152	(848)	83.0	5,000	3,705	(1,295)	74.1
2 - Local Non-Tax	7,688,913	7,094,139	(594,774)	92.3	10,135,254	4,726,332	(5,408,922)	46.6
3 - State - General Purpose								
31000: Apportionment	254,250,053	229,728,650	(24,521,403)	90.4	259,379,576	234,181,634	(25,197,942)	90.3
31210: Apportionment - Special Ed	8,272,727	7,841,815	(430,912)	94.8	8,701,781	8,292,948	(408,833)	95.3
33000: Local Effort Assistance	7,210,055	3,369,129	(3,840,926)	46.7	1,371,222	879,687	(491,535)	64.2
36000: State Forests	0	266	266	100.0	0	0	0	100.0
3 - State - General Purpose	269,732,835	240,939,860	(28,792,975)	89.3	269,452,579	243,354,269	(26,098,310)	90.3
4 - State - Special Purpose								
41000: Special Purpose - Unassigned	6,500,000	0	(6,500,000)	0.0	6,500,000	0	(6,500,000)	0.0
41210: Special Education	36,179,991	32,896,429	(3,283,562)	90.9	41,784,107	35,683,549	(6,100,558)	85.4
41220: SPED Infants & Toddlers - State	1,924,767	2,273,260	348,493	118.1	2,364,164	2,077,343	(286,821)	87.9
41550: Learning Assistance	15,839,516	14,283,929	(1,555,587)	90.2	16,506,944	14,858,003	(1,648,941)	90.0
41560: State Institutions, Centers, and Homes - I	585,645	282,740	(302,905)	48.3	420,916	254,715	(166,201)	60.5
41580: Special & Pilot Programs	2,900,708	3,198,214	297,506	110.3	2,382,433	3,223,328	840,895	135.3
41650: Transitional Bilingual	4,730,311	4,364,849	(365,462)	92.3	5,021,823	4,874,628	(147,195)	97.1
41740: Highly Capable	819,533	738,310	(81,223)	90.1	854,159	774,244	(79,915)	90.6
41980: School Nutrition Services	206,442	259,566	53,124	125.7	190,439	224,441	34,002	117.9
41990: Transportation - Operations	13,829,452	14,113,070	283,618	102.1	14,488,355	14,101,251	(387,104)	97.3
4 - State - Special Purpose	83,516,365	72,410,365	(11,106,000)	86.7	90,513,340	76,071,503	(14,441,837)	84.0
5 - Federal - General Purpose								
52000: Direct Federal Revenue - Unassigned	445,022	269,139	(175,883)	60.5	464,081	303,498	(160,583)	65.4
55000: Federal Forests	0	19,581	19,581	100.0	0	17,919	17,919	100.0
5 - Federal - General Purpose	445,022	288,720	(156,302)	64.9	464,081	321,416	(142,665)	69.3

Run Date: August 18, 2020
Run Time: 10:44 am
Report ID: TS166.v4

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account w/% Received
General Fund As Of: July 31, 2020

<u>State Account</u> <u>District Account</u>	<u>Prior Year</u> <u>Adopted</u> <u>Budget</u>	<u>Prior Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>	<u>Current Year</u> <u>Adopted</u> <u>Budget</u>	<u>Current Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>
6 - Federal - Special Purpose								
61000: Special Purpose - OSPI Unassigned	12,000	4,000	(8,000)	33.3	12,000	3,693	(8,307)	30.8
61240: Special Ed - Supplemental	7,509,213	5,818,329	(1,690,884)	77.5	7,640,670	5,696,598	(1,944,072)	74.6
61380: CTE - Carl Perkins Grant	257,560	208,298	(49,262)	80.9	257,560	101,440	(156,120)	39.4
61510: Disadvantaged - Title IA	11,928,902	8,655,885	(3,273,017)	72.6	11,102,797	8,878,260	(2,224,537)	80.0
61520: School Improvement - TII, IV, V & VI	1,988,687	1,822,342	(166,345)	91.6	1,771,944	1,479,912	(292,032)	83.5
61570: Institutions - Neglected & Delinquent	122,387	108,744	(13,643)	88.9	132,178	119,352	(12,826)	90.3
61640: Limited English Proficiency	410,327	317,897	(92,430)	77.5	408,656	350,012	(58,644)	85.6
61880: Child Care - Federal	0	14,226	14,226	100.0	0	87,391	87,391	100.0
61890: Other Community Services	117,000	14,111	(102,889)	12.1	117,000	3,178,487	3,061,487	2,716.7
61910: Regular Lunch Reimbursement	168,771	180,708	11,937	107.1	182,001	133,906	(48,095)	73.6
61920: Reduced Price Lunch Reimbursement	679,482	723,036	43,554	106.4	714,624	542,834	(171,790)	76.0
61930: Free Lunch Reimbursement	5,955,726	5,528,848	(426,878)	92.8	5,845,181	3,629,094	(2,216,087)	62.1
61940: Certified Lunch Reimbursement	159,766	147,200	(12,566)	92.1	135,536	113,823	(21,713)	84.0
61950: Regular Breakfast Reimbursement	24,008	33,339	9,331	138.9	28,016	28,183	167	100.6
61960: Reduced Price Breakfast Reimbursement	172,898	176,731	3,833	102.2	174,395	144,531	(29,864)	82.9
61970: Free Breakfast Reimbursement	1,858,845	1,739,231	(119,614)	93.6	1,834,803	1,165,421	(669,382)	63.5
61980: Free Snack Reimbursement	55,777	91,224	35,447	163.6	47,708	22,835	(24,873)	47.9
61990: Fresh Fruit & Vegetable Reimbursement	85,909	47,463	(38,446)	55.2	73,056	0	(73,056)	0.0
62610: Head Start	6,151,783	5,091,423	(1,060,360)	82.8	6,151,783	5,441,351	(710,432)	88.5
62680: Indian Education - ED	181,765	159,347	(22,418)	87.7	184,144	169,065	(15,079)	91.8
63100: Medicaid Administrative Match	0	0	0	100.0	0	0	0	100.0
63210: SPED Medicaid Match	0	160,007	160,007	100.0	0	148,170	148,170	100.0
69980: USDA Commodities	918,736	379,560	(539,176)	41.3	904,333	774,636	(129,697)	85.7
6 - Federal - Special Purpose	38,759,542	31,421,949	(7,337,593)	81.1	37,718,385	32,208,994	(5,509,391)	85.4
7 - Revenue from other Districts								
71210: Special Education	1,885,009	1,398,718	(486,291)	74.2	1,885,009	1,932,368	47,359	102.5
71990: Special Ed Transportation to and from out	0	0	0	100.0	0	0	0	100.0
7 - Revenue from other Districts	1,885,009	1,398,718	(486,291)	74.2	1,885,009	1,932,368	47,359	102.5
8 - Revenue from other Agencies								
81000: Governmental Entities	0	251,601	251,601	100.0	0	392,895	392,895	100.0
82000: Private Foundations Revenue	1,178,898	48,969	(1,129,929)	4.2	1,165,434	35,429	(1,130,005)	3.0
85000: Educational Service Districts	1,477,978	806,305	(671,673)	54.6	1,477,978	1,034,611	(443,367)	70.0
8 - Revenue from other Agencies	2,656,876	1,106,876	(1,550,000)	41.7	2,643,412	1,462,935	(1,180,477)	55.3

Run Date: August 18, 2020
Run Time: 10:44 am
Report ID: TS166.v4

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account w/% Received
General Fund As Of: July 31, 2020

State Account
District Account

9 - Other Financing Sources

93000: Sale of Equipment
 99000: Transfers - Redirection of Apportionment

9 - Other Financing Sources

District Total

	<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>
	0	116,697	116,697	100.0	0	160,105	160,105	100.0
	2,000,000	0	(2,000,000)	0.0	2,000,000	0	(2,000,000)	0.0
	2,000,000	116,697	(1,883,303)	5.8	2,000,000	160,105	(1,839,895)	8.0
	<u>466,960,591</u>	<u>416,118,921</u>	<u>(50,841,670)</u>	<u>89.1</u>	<u>472,791,586</u>	<u>417,298,638</u>	<u>(55,492,948)</u>	<u>88.3</u>

Run Date: August 18, 2020

Run Time: 10:45 am

Report ID: TS152.v3

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: July 31, 2020

<u>Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Current Month</u>	<u>Current Year Year to Date</u>	<u>Encumbrance</u>	<u>Unspent / Unencumbered</u>	<u>Percent Expended</u>
01: Basic Education							
01000: Basic Education	194,168,812	191,209,141	16,197,783	177,636,847	13,959,529	(387,234)	100.2
01007: Basic Education - One Time	6,838,389	6,838,389	561,136	5,961,015	682,874	194,499	97.2
01011: Basic Education Enrichment	18,730,276	19,019,567	1,311,506	15,575,263	1,232,374	2,211,930	88.4
01030: BE Attendance BECCA	0	46,059	45	11,067	23	34,969	24.1
01040: BE Building Contributions	0	469,311	1,650	106,601	2,700	360,010	23.3
01050: BE Kindergarten Contributions	0	25,957	0	11,163	0	14,794	43.0
01065: BE Trans Bilingual Enrichment	69,209	1,910	16,568	193,432	14,919	(206,441)	10,908.4
01079: BE Categorical Carryover	319,919	319,919	0	0	0	319,919	0.0
01210: BE Fund Balance Special Ed	238,024	238,024	21,364	227,479	18,463	(7,918)	103.3
01240: BE SPED Peer Review Pool	85,000	85,000	0	(1)	0	85,001	0.0
01250: BE Campus Security	2,388,983	2,388,983	170,463	2,291,171	148,934	(51,122)	102.1
01280: BE HS Graduation	51,000	51,000	251	27,056	11,130	12,815	74.9
01281: BE HS Graduation Enrichment	27,000	27,000	0	0	0	27,000	0.0
01310: BE Para Coverage	5,000	5,000	20,434	23,554	0	(18,554)	471.1
01320: BE Peer Review Pool	75,000	75,000	0	0	0	75,000	0.0
01430: BE Instructional	34,322	34,322	774	14,955	2,086	17,281	49.7
01440: BE - Non-Instructional	172,383	172,383	6,902	85,258	8,661	78,465	54.5
01470: BE High Needs Support	0	0	0	9,483	0	(9,483)	100.0
01480: BE Strategic Goals/Initiatives	237,894	224,894	0	27,438	0	197,456	12.2
01650: BE Special Programs	0	0	0	(6,535)	0	6,535	100.0
01651: BE Special Programs Enrichment	1,714,669	1,714,669	75,482	1,007,468	152,808	554,392	67.7
01657: BE Special Programs - One Time	236,350	286,350	9,936	171,964	9,193	105,193	63.3
01660: BE Next Move	0	0	0	2,019	0	(2,019)	100.0
01701: BE OP OT Relief Pool	95,000	123,731	0	159,489	0	(35,758)	128.9
01880: BE Partner Schools	9,793,699	9,853,306	817,957	9,176,233	784,806	(107,733)	101.1
01881: BE Partner Schools Enrichment	941,587	941,587	75,662	730,155	72,192	139,241	85.2
01901: BE Running Start	2,368,467	2,700,215	10,743	1,634,824	722,176	343,215	87.3
01905: BE Int'l Baccalaureate	713,422	696,718	36,533	597,560	33,203	65,955	90.5
01915: BE Bargained Enhancement 5-10	1,360,548	1,360,548	1,092,231	1,159,047	697	200,804	85.2
01940: BE MS Athletic Reserve	0	340,219	0	0	0	340,219	0.0
01990: BE Curriculum & Instruction	4,068,238	4,068,737	63,712	1,174,162	123,408	2,771,167	31.9
01991: BE Curriculum & Instruction 1x	3,009,634	3,157,799	0	2,897,347	100,544	159,908	94.9
01993: BE Curriculum & Inst Enrichmen	0	0	0	1,380	0	(1,380)	100.0
Total 01: Basic Education	247,742,825	246,475,738	20,491,133	220,906,895	18,080,720	7,488,124	97.0

Run Date: August 18, 2020

Run Time: 10:45 am

Report ID:TS152.v3

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: July 31, 2020

<u>Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Current Month</u>	<u>Current Year Year to Date</u>	<u>Encumbrance</u>	<u>Unspent / Unencumbered</u>	<u>Percent Expended</u>
02: Basic Education - ALE							
02000: BE Alternative Learning Exp	350,840	539,565	19,447	591,027	336,600	(388,062)	171.9
Total 02: Basic Education - ALE	350,840	539,565	19,447	591,027	336,600	(388,062)	171.9
03: Basic Education-1418 Open							
03000: Basic Ed - 1418 Open Doors	2,913,774	2,967,550	401,856	2,426,653	363,545	177,352	94.0
Total 03: Basic Education-1418 Open	2,913,774	2,967,550	401,856	2,426,653	363,545	177,352	94.0
21: Special Education, State							
21000: Special Education - State	49,828,810	45,627,987	1,827,561	31,521,485	1,559,129	12,547,373	72.5
21011: Special Education Enrichment	5,000,000	5,000,000	197,228	3,892,114	665,068	442,818	91.1
21510: SPED - PreSchool	0	4,136,093	259,349	2,987,696	258,846	889,551	78.5
21560: SPED - State Safety Net	1,403,252	1,403,252	0	551,999	0	851,253	39.3
21600: Special Ed State - Elem. Ed.	0	0	1,254,967	8,250,077	1,040,889	(9,290,967)	100.0
21660: SPED State Safety Net Elem Ed	0	0	25,049	155,415	18,022	(173,437)	100.0
21700: Special Ed State - Sec. Ed.	0	0	607,421	4,117,254	506,728	(4,623,982)	100.0
21720: SPED - District Settlement	8,000	8,000	0	0	0	8,000	0.0
21760: SPED State Safety Net Sec. Ed	0	0	82,289	516,435	54,748	(571,183)	100.0
21800: Special Ed State - CBT	0	0	76,963	419,709	45,534	(465,242)	100.0
21900: SPED Work Training	0	2,237	0	0	0	2,237	0.0
Total 21: Special Education, State	56,240,062	56,177,569	4,330,827	52,412,185	4,148,962	(383,578)	100.7
22: SPED Infants & Tod - State							
22000: SPED Infants & Toddlers-State	2,251,585	2,198,065	750,310	2,192,227	9,301	(3,463)	100.2
Total 22: SPED Infants & Tod - State	2,251,585	2,198,065	750,310	2,192,227	9,301	(3,463)	100.2
24: Special Education, Federal							
24500: SPED IDEAB Flow Thru 19-20	6,271,899	6,272,381	0	2,563,986	0	3,708,395	40.9
24509: SPED IDEAB Flow Thru 18-19	0	0	0	47,613	0	(47,613)	100.0
24510: SPED IDEAB Preschool 19-20	220,154	220,154	18,747	211,716	15,651	(7,213)	103.3
24519: SPED IDEAB Preschool 18-19	0	0	0	1,557	0	(1,557)	100.0
24560: SPED Safety Net 19-20	796,748	796,748	0	184,053	0	612,695	23.1
24569: SPED Safety Net 18-19	0	0	0	85,336	0	(85,336)	100.0
24660: SPED Safety Net - Elem. Ed.	0	0	23,939	145,341	18,090	(163,431)	100.0
24700: SPED IDEAB Flow Thru - Sec Ed	0	0	510,934	3,083,083	400,190	(3,483,274)	100.0
24760: SPED Safety Net - Secondary Ed	0	0	18,454	113,330	13,411	(126,741)	100.0
24860: SPED Safety Net - CBT	0	0	11,045	67,628	7,928	(75,556)	100.0
Total 24: Special Education, Federal	7,288,801	7,289,283	583,120	6,503,644	455,270	330,369	95.5
31: Career & Tech Ed, State							

Run Date: August 18, 2020

Run Time: 10:45 am

Report ID: TS152.v3

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: July 31, 2020

<u>Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Current Month</u>	<u>Current Year Year to Date</u>	<u>Encumbrance</u>	<u>Unspent / Unencumbered</u>	<u>Percent Expended</u>
31: Career & Tech Ed, State							
31000: CTE Technical Support	170,126	170,126	8,349	68,512	6,962	94,651	44.4
31011: CTE Support - Enrichment	38,095	38,095	0	0	0	38,095	0.0
31200: CTE JROTC	553,813	553,813	52,884	549,596	58,823	(54,606)	109.9
31510: CTE Administration	2,948,199	3,191,404	173,996	1,962,526	189,094	1,039,783	67.4
31600: CTE Agriculture & Science	512,255	512,255	42,457	448,516	34,833	28,906	94.4
31605: CTE Lincoln Tree Farm Harvest	0	0	0	24,237	11,333	(35,571)	100.0
31610: CTE Business Education	1,517,915	1,517,915	128,518	1,499,649	117,673	(99,407)	106.5
31620: CTE Marketing Education	288,223	288,223	25,164	272,047	37,102	(20,925)	107.3
31630: CTE Diversified Occupations	779,032	779,032	69,379	775,235	53,819	(50,022)	106.4
31640: CTE Trade & Industry	1,925,917	1,926,917	174,310	1,872,121	259,066	(204,271)	110.6
31650: CTE Family & Consumer Science	1,222,362	1,222,362	123,268	1,212,083	160,222	(149,942)	112.3
31660: CTE Next Move	211,464	211,464	18,234	181,069	17,110	13,284	93.7
31670: CTE Technology	825,623	893,510	84,880	856,167	75,640	(38,297)	104.3
31680: CTE Health Occupations	698,953	698,953	59,449	727,941	159,837	(188,825)	127.0
31710: CTE Career Guidance	359,766	359,766	28,375	309,512	23,854	26,400	92.7
31880: CTE Partner School	1,567,664	1,567,664	127,050	1,428,201	113,764	25,700	98.4
31901: CTE Running Start	129,750	152,141	27,806	121,058	117,338	(86,256)	156.7
31902: CTE Open Doors	181,879	128,510	17,227	125,212	56,588	(53,290)	141.5
Total 31: Career & Tech Ed, State	13,931,036	14,212,150	1,161,345	12,433,683	1,493,058	285,409	98.0
34: Middle School CTE							
34500: CTE Middle School	2,734,290	3,020,330	269,508	2,601,018	231,494	187,818	93.8
Total 34: Middle School CTE	2,734,290	3,020,330	269,508	2,601,018	231,494	187,818	93.8
38: Career & Tech Ed, Federal							
38500: CTE Perkins Grant 19-20	244,318	244,318	10,771	208,159	21,418	14,741	94.0
Total 38: Career & Tech Ed, Federal	244,318	244,318	10,771	208,159	21,418	14,741	94.0
51: Disadvantaged, Federal							
51200: OSSI Targeted/Comprehensive	483,780	483,687	27,488	379,149	14,854	89,684	81.5
51209: OSSI Targeted/Comprehensive	0	0	0	(92)	0	92	100.0
51409: T1 SIG Cohort III Yr 5 18-19	0	0	0	28,829	400	(29,229)	100.0
51500: T1-A Disadvantaged 19-20	9,897,779	10,009,596	771,889	8,733,216	675,977	600,404	94.0
51509: T1-A Disadvantaged 18-19	0	0	0	95,885	0	(95,885)	100.0
51520: ESEA Distinguished Sch. Award	0	10,000	0	0	0	10,000	0.0
51530: T10-C Homeless Ed 19-20	52,172	52,173	4,171	40,478	3,363	8,332	84.0
51539: T10-C Homeless Ed 18-19	0	0	0	367	0	(367)	100.0

Run Date: August 18, 2020

Run Time: 10:45 am

Report ID:TS152.v3

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: July 31, 2020

<u>Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Current Month</u>	<u>Current Year Year to Date</u>	<u>Encumbrance</u>	<u>Unspent / Unencumbered</u>	<u>Percent Expended</u>
51: Disadvantaged, Federal							
51600: T1-D Neglect & Delinqnt 19-20	98,234	89,686	6,848	78,806	6,078	4,802	94.6
Total 51: Disadvantaged, Federal	10,531,965	10,645,142	810,395	9,356,637	700,672	587,833	94.5
52: School Improvement, Federa							
52420: Title IV - Part A	671,421	754,175	71,198	570,551	47,143	136,481	81.9
52429: Title IV - Part A	0	0	0	7,952	0	(7,952)	100.0
52470: T2-A Teacher Quality 19-20	1,009,421	1,011,915	87,711	984,374	74,817	(47,277)	104.7
Total 52: School Improvement, Federa	1,680,842	1,766,090	158,909	1,562,877	121,960	81,253	95.4
55: Learning Assistance Prog,							
55500: Learning Assistance Program	9,289,559	9,573,109	766,128	7,560,307	608,169	1,404,633	85.3
55501: Learning Assistance Co-Teach	1,109,919	1,109,919	91,499	1,026,860	83,707	(649)	100.1
55520: LAP High Poverty	4,173,520	4,677,000	231,809	2,946,306	216,173	1,514,521	67.6
55521: LAP High Poverty Co-Teach	1,085,267	1,085,267	88,651	1,007,489	79,727	(1,950)	100.2
Total 55: Learning Assistance Prog,	15,658,265	16,445,295	1,178,087	12,540,962	987,777	2,916,556	82.3
56: State Institutions, Ctrs &							
56510: Remann Hall	402,021	402,021	27,617	321,293	28,738	51,991	87.1
Total 56: State Institutions, Ctrs &	402,021	402,021	27,617	321,293	28,738	51,991	87.1
57: NegleCTEd & Delinquent							
57510: T1-D Neglect/Delinquent 19-20	125,382	179,636	21,650	133,772	15,897	29,968	83.3
57519: T1-D Neglect/Delinquent 18-19	0	0	0	1,095	0	(1,095)	100.0
Total 57: NegleCTEd & Delinquent	125,382	179,636	21,650	134,867	15,897	28,873	83.9
58: Special & Pilot Programs							
58020: Collection of Evidence	25,000	58,603	0	6,060	0	52,543	10.3
58079: Certification Bonus	2,219,433	2,219,433	2,428,437	2,428,437	19,632	(228,636)	110.3
58160: Homeless Student Stability 20	75,887	0	0	0	0	0	100.0
58169: Homeless Student Stability 19	0	0	0	369	0	(369)	100.0
58220: IB Test Fee Program	0	5,831	0	0	0	5,831	0.0
58250: Computer Science and Education	0	10,561	0	385	9,206	970	90.8
58260: WaKIDS Training	0	9,010	0	8,499	0	511	94.3
58280: High Demand Career & Tech Ed.	0	15,000	10,235	10,235	7,136	(2,371)	115.8
58290: Media Literacy Grants	0	4,673	0	0	0	4,673	0.0
58310: Beg Ed Support Team 19-20	0	291,207	9,401	222,684	73,099	(4,576)	101.6
58319: Beg Ed Support Team 18-19	0	0	0	1,389	0	(1,389)	100.0
58320: STEM Lighthouse Schools	0	18,692	6,612	12,790	3,456	2,446	86.9
58330: Aerospace & Adv. Manufacturing	0	37,384	32,077	32,077	6,307	(1,000)	102.7

Run Date: August 18, 2020

Run Time: 10:45 am

Report ID: TS152.v3

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: July 31, 2020

<u>Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Current Month</u>	<u>Current Year Year to Date</u>	<u>Encumbrance</u>	<u>Unspent / Unencumbered</u>	<u>Percent Expended</u>
58: Special & Pilot Programs							
58350: K-12 Dual Language Grant Progr	0	28,038	7,923	24,468	0	3,570	87.3
58360: Construction Program-CORE PLUS	0	9,346	5,615	12,062	0	(2,716)	129.1
58370: Open Educational Resource Proj	0	11,683	0	0	0	11,683	0.0
58650: Admin Intern Program 19-20	0	17,120	0	7,122	0	9,998	41.6
58660: Recruiting Wash Teachers 19-20	0	21,250	2,039	15,258	0	5,992	71.8
58670: WA 1st Robotics Competition 20	0	18,692	4,748	17,283	1,000	409	97.8
58690: WA FIRST- FIRST Tech Challenge	0	16,824	0	15,859	425	540	96.8
58720: Advanced Placement Computer 20	0	7,477	3,143	5,829	0	1,648	78.0
58730: OSSI District Grant	0	299,066	19,992	374,145	18,947	(94,026)	131.4
58750: OSSI Targeted/Comprehensive	54,205	54,207	0	25,215	0	28,992	46.5
58759: OSSI Targeted/Comprehensive	0	0	0	(5)	0	5	100.0
58770: TPEP Teacher Training 19-20	0	109,415	7,593	99,273	0	10,142	90.7
Total 58: Special & Pilot Programs	2,374,525	3,263,512	2,537,814	3,319,433	139,210	(195,131)	106.0
61: Head Start, Federal							
61510: Head Start Regular 19-20	5,501,094	5,598,463	505,139	3,766,237	415,811	1,416,415	74.7
61520: Head Start Training 19-20	66,130	66,130	0	15,476	0	50,654	23.4
61549: Head Start Extension - Regular	0	1,625,682	63,529	1,650,397	0	(24,715)	101.5
61559: Head Start Extension-Training	0	22,043	0	17,954	0	4,089	81.4
Total 61: Head Start, Federal	5,567,224	7,312,318	568,668	5,450,063	415,811	1,446,443	80.2
64: Limited English Proficienc							
64500: Limited English 19-20	387,646	406,792	50,138	382,185	26,754	(2,148)	100.5
Total 64: Limited English Proficienc	387,646	406,792	50,138	382,185	26,754	(2,148)	100.5
65: Transitional Bilingual, St							
01065: BE Trans Bilingual Enrichment	2,434,153	2,481,497	205,274	2,079,151	148,813	253,533	89.8
65000: Transitional Bilingual	4,328,038	4,640,413	322,769	3,555,270	257,244	827,899	82.2
Total 65: Transitional Bilingual, St	6,762,191	7,121,910	528,043	5,634,421	406,057	1,081,432	84.8
68: Indian Education, Federal							
68011: Indian Education Enrichment	133,825	133,825	11,228	112,312	9,400	12,114	90.9
68500: Indian Education 19-20	174,677	161,414	9,961	170,335	6,611	(15,532)	109.6
68501: Indian Education 20-21	0	0	7,447	7,447	7,046	(14,494)	100.0
68509: Indian Education 18-19	0	0	0	0	0	0	100.0
Total 68: Indian Education, Federal	308,502	295,239	28,636	290,094	23,057	(17,912)	106.1
69: Other Compensatory Program							
69100: SPED Reimburseable	28,516	28,516	(8,013)	11,617	0	16,899	40.7

Run Date: August 18, 2020

Run Time: 10:45 am

Report ID:TS152.v3

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: July 31, 2020

<u>Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Current Month</u>	<u>Current Year Year to Date</u>	<u>Encumbrance</u>	<u>Unspent / Unencumbered</u>	<u>Percent Expended</u>
69: Other Compensatory Program							
69200: District Conferences	0	14,535	0	0	0	14,535	0.0
Total 69: Other Compensatory Program	28,516	43,051	(8,013)	11,617	0	31,434	27.0
73: Summer School							
73010: Summer School - Buildings	0	4,213	0	4,389	0	(176)	104.2
73880: Summer School - Partner School	64,906	18,774	9,298	9,298	7,693	1,783	90.5
Total 73: Summer School	64,906	22,987	9,298	13,687	7,693	1,607	93.0
74: Highly Capable, State							
74000: Highly Capable	736,154	741,879	31,941	387,751	39,917	314,211	57.6
Total 74: Highly Capable, State	736,154	741,879	31,941	387,751	39,917	314,211	57.6
79: Other Instructional Pgms							
79000: Other Instructional Programs	7,966,075	2,589,303	0	0	0	2,589,303	0.0
79010: Tuition Based Preschool	612,000	612,000	43,819	502,307	37,413	72,280	88.2
79039: Dream Factory Learning Center	0	6,398	0	1,733	0	4,665	27.1
79040: Head Start Contributions	0	161	0	0	0	161	0.0
79100: Early Childhood Ed 19-20	1,455,640	1,448,179	167,940	1,352,390	88,491	7,297	99.5
79128: Whole Kids Foundation	0	911	0	749	0	162	82.3
79149: Project Lead the Way Gateway	0	11,239	0	12,022	0	(783)	107.0
79160: Truancy Support	48,000	48,000	0	0	0	48,000	0.0
79180: Wallace Foundation 19-20	965,434	1,194,856	71,396	822,517	172,503	199,836	83.3
79189: Wallace Foundation 18-19	0	0	(15,900)	(15,900)	26,071	(10,171)	100.0
79200: JROTC - Army 19-20	192,122	192,122	18,650	203,345	16,531	(27,754)	114.4
79209: JROTC - Army 18-19	0	0	0	915	0	(915)	100.0
79220: Refugee Impact 09-10	12,000	0	0	0	0	0	100.0
79240: Kaiser Wellbeing	0	19,006	0	10,277	1,264	7,465	60.7
79259: Rockefeller Philanthropy Advis	0	3,121	0	0	0	3,121	0.0
79260: JROTC - Navy 19-20	83,966	83,966	6,812	80,633	3,406	(73)	100.1
79269: JROTC - Navy 18-19	0	0	0	915	0	(915)	100.0
79270: JROTC - Navy Start Up	0	1,459	0	900	0	559	61.7
79310: SPED Community Preschool	2,618,221	2,618,221	194,961	2,374,945	162,034	81,242	96.9
79320: Dart Foundation CORE	0	1,571	0	0	2,000	(429)	127.3
79330: City of Tacoma Mini Grants 20	0	17,753	115	11,221	326	6,207	65.0
79345: Gates AP/IB Support	0	6,159	0	(42)	0	6,201	(0.7)
79359: Jobs for America's Graduates	0	8,134	0	0	0	8,134	0.0
79360: Ctr for Strength Teaching Prof	0	20,000	0	14,993	0	5,007	75.0

Run Date: August 18, 2020

Run Time: 10:45 am

Report ID:TS152.v3

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: July 31, 2020

<u>Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Current Month</u>	<u>Current Year Year to Date</u>	<u>Encumbrance</u>	<u>Unspent / Unencumbered</u>	<u>Percent Expended</u>
79: Other Instructional Pgms							
79379: Stuart Foundation Grant 18-19	200,000	200,000	24,640	56,560	24,640	118,800	40.6
79380: ECEAP USDA Meals/Snacks 19-20	22,338	0	0	0	0	0	100.0
79399: City of Tacoma - CBT	0	336,084	0	44,772	30,600	260,712	22.4
79409: City of Tacoma-Restor. Justice	0	237,307	108	73,777	9,900	153,630	35.3
79419: City of Tacoma - SSGRIN	0	261,917	25,000	125,636	3,000	133,281	49.1
79420: Old Town Music Society Fund K8	0	7,534	0	0	0	7,534	0.0
79447: WA STEM-NGA WBL Lab	0	2,932	0	0	0	2,932	0.0
79480: WMEA Music Matters	0	6,000	0	1,663	0	4,337	27.7
79500: JROTC - Air Force 19-20	85,775	85,775	7,436	81,744	6,403	(2,372)	102.8
79509: JROTC - Air Force 18-19	0	0	0	915	0	(915)	100.0
79530: JROTC - Marines 19-20	102,218	102,218	8,744	96,816	7,711	(2,309)	102.3
79539: JROTC - Marines 18-19	0	0	0	915	0	(915)	100.0
79560: Old Town Music Society Fund HS	0	3,766	0	0	0	3,766	0.0
79580: Curriculum Fundraising	0	588,675	2,440	352,395	18,912	217,368	63.1
79585: International Exchange Program	116,646	116,646	9,498	106,220	8,427	1,999	98.3
79590: Read To Me (formerly Werlin)	42,247	42,247	0	16,200	10,800	15,247	63.9
79679: College Spark Washington Yr 2	0	35,619	0	11,493	0	24,126	32.3
79693: Lincoln Ctr Gates Grant	0	13,655	0	0	0	13,655	0.0
79720: Windows of Hope PUSH	0	30,000	0	30,000	0	0	100.0
79733: Lincoln Ctr Extended Day Supp.	0	6,876	0	172	0	6,704	2.5
79754: Greater Tacoma Community Fdtn	0	30,380	4,499	10,251	0	20,129	33.7
79755: Foundation for Tacoma Students	0	42,343	0	12,478	50	29,815	29.6
79790: GRADS-Teens Parent Enhance	0	7,157	1,541	5,234	0	1,923	73.1
79850: Arts Collaboration	31,425	31,425	0	9,282	4,695	17,449	44.5
79899: Partners in Science Suppl Prog	0	6,563	1,566	2,480	0	4,083	37.8
79959: Art for the Sake of Art 18-19	0	101	0	0	0	101	0.0
79978: The Hartford Commitment	0	10,000	0	0	0	10,000	0.0
79989: College in the High School-TCC	0	0	14,682	14,682	0	(14,682)	100.0
Total 79: Other Instructional Pgms	14,554,107	11,087,779	587,947	6,427,604	635,177	4,024,998	63.7
88: Child Care							
88101: Early Childhood Ed 20-21	0	0	4,460	4,460	4,176	(8,636)	100.0
88211: Transportation PreSchool	0	30,000	0	10,656	0	19,344	35.5
Total 88: Child Care	0	30,000	4,460	15,115	4,176	10,708	64.3
89: Community Services							

Run Date: August 18, 2020

Run Time: 10:45 am

Report ID:TS152.v3

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: July 31, 2020

<u>Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Current Month</u>	<u>Current Year Year to Date</u>	<u>Encumbrance</u>	<u>Unspent / Unencumbered</u>	<u>Percent Expended</u>
89: Community Services							
89010: Facility Use	177,250	177,250	4,770	159,774	7,336	10,141	94.3
89020: Facility Use - Fields	7,350	7,350	0	3,805	0	3,545	51.8
89030: Facility Use - Swim Pools	7,100	7,100	0	4,753	0	2,347	66.9
89040: Facility Use - Stadiums	31,000	31,000	0	10,981	0	20,019	35.4
89050: Facility Use - Theaters	157,000	157,000	361	94,496	0	62,504	60.2
89060: Facility Use - Other	42,000	42,000	0	14,762	0	27,238	35.1
89150: Summer Nutrition Svcs	117,000	117,000	0	0	0	117,000	0.0
89160: Community Partnerships	389,048	389,048	26,473	299,654	32,832	56,562	85.5
Total 89: Community Services	927,748	927,748	31,604	588,224	40,168	299,356	67.7
97: District-Wide Support							
97000: District-Wide Support	39,483,654	40,657,186	2,919,323	36,764,589	4,700,428	(807,831)	102.0
97011: District-Wide Support Enrichme	19,137,840	19,187,231	1,500,244	15,564,752	1,264,322	2,358,157	87.7
97090: DWS Tech General Admin	2,000,000	2,000,000	406,436	3,310,947	342,914	(1,653,861)	182.7
97093: DWS Tech Util/Net	173,612	173,612	15,682	371,065	21,275	(218,729)	226.0
97580: DWS Security	1,394,921	1,404,921	121,378	1,081,004	153,074	170,843	87.8
97880: DWS Partner School	30,992	30,992	0	16,531	0	14,461	53.3
Total 97: District-Wide Support	62,221,019	63,453,942	4,963,062	57,108,887	6,482,013	(136,958)	100.2
98: Nutrition Svcs							
98000: Nutrition Services	11,367,558	11,367,558	118,808	13,968,982	1,584,913	(4,186,337)	136.8
98011: Nutrition Services Enrichment	486,292	486,292	24,625	207,248	22,567	256,476	47.3
98030: Nutrition Svcs - Summer	0	0	217,201	265,015	674,371	(939,386)	100.0
98209: Breakfast After the Bell Start	0	0	0	0	8,960	(8,960)	100.0
Total 98: Nutrition Svcs	11,853,850	11,853,850	360,634	14,441,245	2,290,811	(4,878,207)	141.2
99: Pupil Transportation							
99000: Pupil Transportation	14,615,054	13,417,916	1,155,352	16,423,119	743,138	(3,748,341)	127.9
99011: Pupil Transportation Enrichmen	100,000	100,000	0	0	0	100,000	0.0
99110: Transportation - Ex Curr	330,000	330,000	0	364,385	131,933	(166,318)	150.4
99120: Transportation - Field Trips	(946,643)	(990,870)	0	(347,475)	0	(643,395)	35.1
Total 99: Pupil Transportation	14,098,411	12,857,046	1,155,352	16,440,029	875,071	(4,458,053)	134.7
District Total	481,980,805	481,980,805	41,064,561	434,702,482	38,381,328	8,896,995	98.2

Run Date: August 18, 2020
Run Time: 10:46 am
Report ID: TS161.v6

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
Associated Student Body Fund As Of: July 31, 2020



	Current Year <u>Adopted</u> <u>Budget</u>	Current Year Year to Date <u>Actual</u>	Under Budget (Over)	% Current Year_ <u>Budget</u>	% Prior Year_ <u>Budget</u>
Resources Available					
Restricted Fund Balance					
819: Restricted to Fund Purposes	1,761,042	1,936,813	175,771	110.0	127.4
Total Restricted Fund Balance	1,761,042	1,936,813	175,771	110.0	127.4
Nonspendable and Assigned Fund Balance					
Total Nonspendable and Assigned Fund Balance	0	0	0	100.0	100.0
Total Beginning Fund Balance	1,761,042	1,936,813	175,771	110.0	127.5
Revenue					
1 - General Student Body	1,214,472	442,247	(772,225)	36.4	62.5
2 - Athletics	358,600	220,819	(137,781)	61.6	76.0
3 - Classes	547,914	121,023	(426,891)	22.1	47.5
4 - Clubs	2,112,195	350,467	(1,761,728)	16.6	29.2
6 - Private Money	112,000	4,345	(107,655)	3.9	8.7
Total Revenue	4,345,181	1,138,902	(3,206,279)	26.2	44.7
Total Resources Available	6,106,223	3,075,715	(3,030,508)	50.4	67.6
Uses of Resources					
Expenditures					
1 - General Student Body	1,280,435	405,672	874,763	31.7	51.1
2 - Athletics	350,334	212,486	137,848	60.7	92.0
3 - Classes	445,130	91,887	353,243	20.6	52.7
4 - Clubs	1,946,296	353,709	1,592,587	18.2	28.3
6 - Private Money	109,500	5,102	104,398	4.7	7.0
Total Expenditures	4,131,695	1,068,857	3,062,838	25.9	42.9
Total Uses of Resources	4,131,695	1,068,857	3,062,838	25.9	42.9
Ending Fund Balance	1,974,528	2,006,859	32,331	101.6	128.0

Run Date: August 18, 2020

Run Time: 10:46 am

Report ID: TS157.v5

TACOMA SCHOOL DISTRICT NO. 10
ASB Statement Of Revenue and Expenditure by BRC
Associated Student Body Fund July 31, 2020

<u>BRC</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Adopted Budget Expenditures</u>	<u>Fund Balance w/o Imprest Funds</u>	<u>Imprest Funds</u>	<u>Fund Balance</u>
011 Finance	1,592	(62)	0	0	1,530	0	1,530
101 Arlington	3,316	43	0	0	3,359	0	3,359
103 Birney	9,025	116	60	0	9,081	0	9,081
104 Blix	1,507	18	257	1,795	1,268	0	1,268
105 Boze	14,480	5,669	9,434	26,520	10,715	0	10,715
107 Browns Pt	14,268	603	206	44,450	14,665	0	14,665
109 Bryant	10,421	2,080	(650)	19,500	13,150	0	13,150
110 Crescent Hts	1,042	560	509	1,000	1,093	0	1,093
113 DeLong	6,201	7,446	4,221	21,000	9,425	0	9,425
115 Downing	7,133	2,800	1,587	15,050	8,346	0	8,346
117 Edison	3,815	623	0	1,000	4,438	0	4,438
119 Fawcett	9,697	30,599	30,914	23,410	9,382	0	9,382
121 Fern Hill	295	4	0	9,000	299	0	299
123 Franklin	1,918	26	0	12,100	1,944	0	1,944
125 Geiger	5,521	6,747	2,978	30,775	9,290	0	9,290
133 Jefferson	3,115	46	81	1,050	3,080	0	3,080
135 Larchmont	2,648	4,221	475	8,000	6,395	0	6,395
137 Lister	4,485	2,015	879	11,000	5,622	0	5,622
139 Lowell	3,835	697	250	1,350	4,281	0	4,281
143 Lyon	3,670	2,173	443	2,900	5,401	0	5,401
147 Manitou Pk	8,062	4,244	5,122	10,775	7,183	0	7,183
149 Mann	581	14	0	6,000	595	0	595
151 McCarver	3,530	46	0	9,500	3,577	0	3,577
157 NE Tacoma	7,551	98	295	26,700	7,354	0	7,354
163 Pt Defiance	744	17,929	16,500	12,100	2,173	0	2,173
165 Reed	2,789	2,813	157	1,850	5,445	0	5,445
169 Roosevelt	5,268	643	845	6,000	5,065	0	5,065
175 Sheridan	770	6,851	6,504	41,300	1,117	0	1,117
177 Sherman	5,321	15,819	15,673	17,034	5,467	0	5,467
179 Stanley	1,225	16	0	0	1,241	0	1,241
181 Skyline	5,725	4,024	3,041	4,675	6,707	0	6,707
183 Wainwright	10,731	10,269	1,257	23,500	19,744	0	19,744
185 Washington	6,029	16,414	18,276	22,080	4,167	0	4,167
187 Whitman	5,352	(690)	184	1,525	4,478	0	4,478
189 Whittier	2,071	27	0	2,000	2,098	0	2,098
200 Giaudrone	30,473	20,821	11,681	93,135	39,613	0	39,613
202 Baker	129,668	33,452	26,763	68,490	136,357	0	136,357

Run Date: August 18, 2020

Run Time: 10:46 am

Report ID: TS157.v5

TACOMA SCHOOL DISTRICT NO. 10
ASB Statement Of Revenue and Expenditure by BRC
Associated Student Body Fund July 31, 2020

<u>BRC</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Adopted Budget Expenditures</u>	<u>Fund Balance w/o Imprest Funds</u>	<u>Imprest Funds</u>	<u>Fund Balance</u>
206 Gray	47,824	36,750	28,875	85,000	55,699	0	55,699
208 Hunt	16,967	219	0	0	17,186	0	17,186
210 Jason Lee	26,748	6,927	2,514	59,550	31,162	0	31,162
212 Mason	62,586	23,255	46,484	104,250	39,357	0	39,357
216 Meeker	70,703	49,932	53,807	200,900	66,828	0	66,828
218 Stewart	28,191	43,695	17,157	82,600	54,730	0	54,730
220 Truman	101,040	36,464	21,337	120,075	116,167	0	116,167
221 First Creek	23,132	27,875	20,064	43,300	30,943	0	30,943
224 Foss	95,085	54,164	51,869	155,965	97,380	0	97,380
226 Lincoln	215,128	93,281	102,160	424,710	206,248	0	206,248
228 Mt Tahoma	199,386	126,367	121,309	213,466	204,443	0	204,443
230 Stadium	229,913	205,209	225,872	945,713	209,250	0	209,250
232 Wilson	355,935	144,507	131,652	773,855	368,791	0	368,791
234 Oakland	3,557	285	630	3,285	3,213	0	3,213
235 IDEA School	2,881	3,081	1,655	52,600	4,306	0	4,306
237 SOTA	35,461	14,541	13,351	89,555	36,651	0	36,651
239 Science & Math Institute	44,929	2,047	1,735	27,980	45,241	0	45,241
607 Career & Technical Education	29,397	380	0	28,327	29,777	0	29,777
617 ASB Athletics & Activities	129	61,237	67,269	120,000	(5,903)	0	(5,903)
734 Young Ambassadors	13,946	9,471	3,175	24,000	20,242	0	20,242
<u>District Total</u>	<u>1,936,813</u>	<u>1,138,902</u>	<u>1,068,857</u>	<u>4,131,695</u>	<u>2,006,859</u>	<u>0</u>	<u>2,006,859</u>

Run Date: August 18, 2020

Run Time: 10:50 am

Report ID: TS160.v5

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
Debt Service Fund As Of: July 31, 2020

	Current Year <u>Adopted</u> <u>Budget</u>	Current Year Year to Date <u>Actual</u>	Under Budget (Over)	% Current Year <u>Budget</u>	% Prior Year <u>Budget</u>
Resources Available					
Restricted FB					
830: Restricted for Debt Service	12,834,298	12,094,351	(739,947)	94.2	134.2
Total Restricted FB	12,834,298	12,094,351	(739,947)	94.2	134.2
Total Beginning Fund Balance	12,834,298	12,094,351	(739,947)	94.2	134.2
Revenue					
1 - Local Taxes	58,825,000	57,276,004	(1,548,996)	97.4	98.1
2 - Local Non-Tax	239,000	130,730	(108,270)	54.7	439.6
9 - Other Financing Sources	0	366,010,000	366,010,000	100.0	100.0
Total Revenue	59,064,000	423,416,734	364,352,734	716.9	98.5
Total Resources Available	71,898,298	435,511,085	363,612,787	605.7	102.9
Uses of Resources					
Expenditures					
530: Recoverable Materials	0	1,370,521	(1,370,521)	100.0	100.0
728: Principal Payments	34,210,000	34,210,000	0	100.0	100.0
730: Interest Payments	23,106,738	23,106,738	1	100.0	100.0
Total Expenditures	57,316,738	58,687,258	(1,370,520)	102.4	98.7
535: Other Financing Uses	0	364,547,559	(364,547,559)	100.0	100.0
Total Uses of Resources	57,316,738	423,234,818	(365,918,080)	738.4	98.7
Ending Fund Balance	14,581,560	12,276,267	(2,305,293)	84.2	132.4

Run Date: August 18, 2020
Run Time: 10:51 am
Report ID: TS156.v4

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account
DFG/LTDG Fund July 31, 2020



<u>State Account</u>	<u>Prior Year Adopted Budget</u>	<u>Prior Year Year to Date Actual</u>	<u>Over Budget (Under)</u>	<u>% Received</u>	<u>Current Year Adopted Budget</u>	<u>Current Year Year to Date Actual</u>	<u>Over Budget (Under)</u>	<u>% Received</u>
<u>District Account</u>								
1 - Local Taxes								
11000: Local Property Tax	57,267,500	56,201,658	(1,065,843)	98.1	58,825,000	57,276,004	(1,548,996)	97.4
1 - Local Taxes	57,267,500	56,201,658	(1,065,843)	98.1	58,825,000	57,276,004	(1,548,996)	97.4
2 - Local Non-Tax								
23000: Investment Earnings	56,000	246,177	190,177	439.6	239,000	130,730	(108,270)	54.7
2 - Local Non-Tax	56,000	246,177	190,177	439.6	239,000	130,730	(108,270)	54.7
9 - Other Financing Sources								
96000: Sale of Refunding Bonds	0	0	0	100.0	0	366,010,000	366,010,000	100.0
9 - Other Financing Sources	0	0	0	100.0	0	366,010,000	366,010,000	100.0
<u>District Total</u>	57,323,500	56,447,835	(875,665)	98.5	59,064,000	423,416,734	364,352,734	716.9

Run Date: August 18, 2020
Run Time: 10:52 am
Report ID: TS159.v7

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
Capital Projects Fund As Of: July 31, 2020



	Current Year <u>Adopted</u> <u>Budget</u>	Current Year Year to Date <u>Actual</u>	Under Budget (Over)	% Current Year <u>Budget</u>	% Prior Year <u>Budget</u>
Resources Available					
Restricted Fund Balance					
861: Restricted from Bond Proceeds	129,737,000	125,238,745	(4,498,255)	96.5	103.0
862: Restricted from Levy Proceeds	13,344,000	9,539,243	(3,804,757)	71.5	100.6
Total Restricted Fund Balance	143,081,000	134,777,988	(8,303,012)	94.2	102.9
Assigned Fund Balance					
869: Restricted from Undistributed Proceeds	2,579,000	0	(2,579,000)	0.0	100.0
889: Assigned to Fund Purposes	0	3,197,554	3,197,554	100.0	100.0
Total Assigned Fund Balance	2,579,000	3,197,554	618,554	124.0	100.0
Total Beginning Fund Balance	145,660,000	137,975,542	(7,684,458)	94.7	102.9
Revenue					
1 - Local Taxes	24,000,000	23,389,092	(610,908)	97.5	99.4
2 - Local Non-Tax	1,735,000	1,586,622	(148,378)	91.4	782.1
4 - State - Special Purpose	0	62,089	62,089	100.0	100.0
8 - Revenue from other Agencies	0	23,826	23,826	100.0	100.0
9 - Other Financing Sources	500,000	0	(500,000)	0.0	0.0
Total Revenue	26,235,000	25,061,629	(1,173,371)	95.5	120.9
Total Resources Available	171,895,000	163,037,170	(8,857,830)	94.8	104.4
Uses of Resources					
Expenditures					
12 - Site Improvements	1,145,000	798,041	346,959	69.7	231.3
21 - New Buildings	68,336,000	56,263,163	12,072,837	82.3	58.9
22 - Remodeled Buildings	19,470,757	2,811,480	16,659,277	14.4	10.9
31 - Initial Equipment	38,744,243	11,820,131	26,924,113	30.5	46.5
32 - Additional Equipment	0	6,573	(6,573)	100.0	100.0
35 - Instructional Technology	0	7,573,063	(7,573,063)	100.0	100.0
51 - Sale of Real Estate	0	645	(645)	100.0	100.0
52 - MODIFY REPORT FOR DESC	0	4,682	(4,682)	100.0	68.4
61 - Bond/Levy Issuance-Expn Other	0	100	(100)	100.0	100.0
Total Expenditures	127,696,000	79,277,878	48,418,122	62.1	52.0

Run Date: August 18, 2020
Run Time: 10:52 am
Report ID: TS159.v7

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
Capital Projects Fund As Of: July 31, 2020



	Current Year <u>Adopted Budget</u>	Current Year Year to Date <u>Actual</u>	Under Budget <u>(Over)</u>	% Current Year <u>Budget</u>	% Prior Year <u>Budget</u>
Total Uses of Resources	127,696,000	79,277,878	48,418,122	62.1	52.0
Ending Fund Balance	44,199,000	83,759,293	39,560,293	189.5	192.7
861: Restricted from Bond Proceeds	129,737,000	125,238,745	(4,498,255)	96.5	103.0
862: Restricted from Levy Proceeds	13,344,000	9,539,243	(3,804,757)	71.5	100.6
Total Restricted Fund Balance	143,081,000	134,777,988	(8,303,012)	94.2	102.9
869: Restricted from Undistributed Proceeds	2,579,000	0	(2,579,000)	0.0	100.0
889: Assigned to Fund Purposes	0	(51,018,695)	(51,018,695)	100.0	-2,225.9
Total Assigned Fund Balance	2,579,000	(51,018,695)	(53,597,695)	(1,978.2)	(2,225.9)
Total Ending Fund Balance	145,660,000	83,759,293	(61,900,707)	57.5	78.3

Run Date: August 18, 2020
Run Time: 10:53 am
Report ID: TS156.v4

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account
Capital Projects Fund July 31, 2020



<u>State Account</u> <u>District Account</u>	<u>Prior Year Adopted Budget</u>	<u>Prior Year Year to Date Actual</u>	<u>Over Budget (Under)</u>	<u>% Received</u>	<u>Current Year Adopted Budget</u>	<u>Current Year Year to Date Actual</u>	<u>Over Budget (Under)</u>	<u>% Received</u>
1 - Local Taxes								
11000: Local Property Tax	17,370,000	17,257,571	(112,429)	99.4	24,000,000	23,389,092	(610,908)	97.5
1 - Local Taxes	17,370,000	17,257,571	(112,429)	99.4	24,000,000	23,389,092	(610,908)	97.5
2 - Local Non-Tax								
23000: Investment Earnings	309,000	2,929,956	2,620,956	948.2	1,692,000	1,557,453	(134,547)	92.0
27000: Rentals & Leases	72,000	41,578	(30,422)	57.7	43,000	29,170	(13,830)	67.8
28000: Insurance Recoveries	0	8,210	8,210	100.0	0	0	0	100.0
29050: Mitigation Fees	0	0	0	100.0	0	0	0	100.0
2 - Local Non-Tax	381,000	2,979,744	2,598,744	782.1	1,735,000	1,586,622	(148,378)	91.4
4 - State - Special Purpose								
41000: Special Purpose - Unassigned	0	0	0	100.0	0	62,089	62,089	100.0
41300: State Matching - Paid Direct to District	0	1,485,018	1,485,018	100.0	0	0	0	100.0
4 - State - Special Purpose	0	1,485,018	1,485,018	100.0	0	62,089	62,089	100.0
8 - Revenue from other Agencies								
81000: Governmental Entities	0	350,000	350,000	100.0	0	23,826	23,826	100.0
8 - Revenue from other Agencies	0	350,000	350,000	100.0	0	23,826	23,826	100.0
9 - Other Financing Sources								
92000: Sale of Real Property	500,000	0	(500,000)	0.0	500,000	0	(500,000)	0.0
9 - Other Financing Sources	500,000	0	(500,000)	0.0	500,000	0	(500,000)	0.0
<u>District Total</u>	18,251,000	22,072,333	3,821,333	120.9	26,235,000	25,061,629	(1,173,371)	95.5

Run Date: August 18, 2020

Run Time: 10:53 am

Report ID: TS162.v4

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
Transportation Vehicle Fund As Of: July 31, 2020

	Current Year <u>Adopted</u> <u>Budget</u>	Current Year Year to Date_ <u>Actual</u>	Under Budget (Over)	% Current Year_ <u>Budget</u>	% Prior Year_ <u>Budget</u>
Resources Available					
Committed and Assigned FB					
819: Restricted to Fund Purposes	2,138,000	2,794,754	656,754	130.7	99.1
Total Committed and Assigned FB	2,138,000	2,794,754	656,754	130.7	99.1
Total Beginning Fund Balance	2,138,000	2,794,754	656,754	130.7	99.1
Revenue					
2 - Local Non-Tax	10,000	33,000	23,000	330.0	29.3
4 - State - Special Purpose	562,000	0	(562,000)	0.0	1.2
9 - Other Financing Sources	0	11,368	11,368	100.0	100.0
Total Revenue	572,000	44,368	(527,632)	7.8	77.0
Total Resources Available	2,710,000	2,839,122	129,122	104.8	85.2
Uses of Resources					
Expenditures					
910: Barcoded Equipment	780,000	0	780,000	0.0	0.0
941: Non-Barcoded Equipment	0	705,600	(705,600)	100.0	100.0
Total Expenditures	780,000	705,600	74,400	90.5	45.5
Total Uses of Resources	780,000	705,600	74,400	90.5	45.5
Ending Fund Balance	1,930,000	2,133,522	203,522	110.5	165.7

Run Date: August 18, 2020
Run Time: 10:54 am
Report ID: TS156.v4

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account
Transportation Vehicle Fund July 31, 2020



<u>State Account</u>	<u>Prior Year Adopted Budget</u>	<u>Prior Year Year to Date Actual</u>	<u>Over Budget (Under)</u>	<u>% Received</u>	<u>Current Year Adopted Budget</u>	<u>Current Year Year to Date Actual</u>	<u>Over Budget (Under)</u>	<u>% Received</u>
<u>District Account</u>								
2 - Local Non-Tax								
23000: Investment Earnings	15,000	4,390	(10,610)	29.3	10,000	33,000	23,000	330.0
2 - Local Non-Tax	15,000	4,390	(10,610)	29.3	10,000	33,000	23,000	330.0
4 - State - Special Purpose								
44990: Transportation - Depreciation	597,000	7,399	(589,601)	1.2	562,000	0	(562,000)	0.0
4 - State - Special Purpose	597,000	7,399	(589,601)	1.2	562,000	0	(562,000)	0.0
9 - Other Financing Sources								
93000: Sale of Equipment	0	0	0	100.0	0	11,368	11,368	100.0
99000: Transfers - Redirection of Apportionment	2,000,000	2,000,000	0	100.0	0	0	0	100.0
9 - Other Financing Sources	2,000,000	2,000,000	0	100.0	0	11,368	11,368	100.0
District Total	2,612,000	2,011,789	(600,211)	77.0	572,000	44,368	(527,632)	7.8