

Date: July 27, 2020

To: Board of Directors

From: Rosalind Medina, Chief Financial Officer



Subject: June 2020 Unaudited Financial Report

This report provides a brief summary of the general fund financial operations through June 30, 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 June 30 for fiscal years 2018-19 and 2019-20.

**Table 1**

General Fund Comparison for the fiscal period ended		June 30, 2019	June 30, 2020	Variance Higher/(lower)
Beginning Fund Balance	\$	32,969,307	\$ 39,945,306	\$ 6,975,999
Revenue		376,077,759	365,401,637	(10,676,122)
Other Financing Sources		89,405	156,512	67,107
Total Resources Available		409,136,471	405,503,455	(3,633,016)
Expenditures		382,686,138	393,653,835	10,967,697
Other Financing Uses		-	-	-
Total Use of Resources		382,686,138	393,653,835	10,967,697
Ending Fund Balance	\$	26,450,333	\$ 11,849,620	\$ (14,600,714)

## **REVENUES**

- General fund revenues and other financing sources as of June 30, 2020 were \$365,558,149. This was \$10,609,015 (-2.8%) 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 \$4,662,094 (-7.6%) 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 \$1,952,450 (-29.4%) compared to this time last year. This variance is the result of the following:

- \$637,889 decrease in investment earnings
- \$400,482 decrease in nutrition service sales
- \$299,304 decrease in tuition collected from foreign exchange students and tuition-based preschool
- \$205,263 decrease in proceeds from the sale of supplies & services from fundraising
- \$235,042 decrease in revenue from unassigned local support
- 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 decreased \$6,170,958 (-2.9%) compared to this time last year. This variance was the result of the following:

- Total apportionment revenue decreased \$3,681,250 from last year at this time. The district received a one-time hold-harmless provision of \$12 million paid in full in September of last year. Although the district is budgeted to receive \$7.1 million in hold-harmless funding in the 2019-20 school year, it will be distributed in monthly installments throughout the year.
  - 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 \$2,117,869 (+3.5%) compared to this time last year. This variance was the result of the following:

- \$1,269,709 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
- \$509,265 increase in Transportation Operations due to an increase in rider revenue
- \$317,731 increase in Transitional Bilingual revenue

- \$96,165 increase in Learning Assistance funding
  - 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 decreased \$260,771 (-0.9%) compared to this time last year. This variance was the result of the following:

- \$2,183,734 decrease in free & reduced meal reimbursement due to the regular school meal service stopping as a result of the COVID-19 pandemic shutdown
  - \$1,490,909 increase in Nutrition Services funding for COVID-19 related meal services
  - \$395,076 increase in USDA commodities
  - \$333,493 increase in funding for the Head Start program
  - \$321,340 decrease in Title II and Title IV (school improvement) revenues
  - \$223,910 increase in Title I, Part A revenue which provides financial assistance to local schools with high numbers of children from low-income families
  - \$131,966 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 decreased \$206,733 (-15.1%) compared to this time last year. This variance was the result of the following:

- \$206,733 decrease in revenue from other districts for Special Education services for non-resident FTE due to a decrease in non-resident enrollment.
- **Revenue – Other Agencies** consists of funding from education service districts, other governmental entities and private foundations.

Revenue in this category increased \$464,907 (+56.0%) compared to this time last year. This variance was the result of the following:

- \$263,054 increase in grants funded by the City of Tacoma
- \$243,550 increase in revenue for the Early Childhood Education and Assistance Program (ECEAP)
- 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**

<b><u>Revenue and Other Financing Sources Comparison by Year</u></b>					
<b>Revenue Source</b>	<b>Through June 2019</b>	<b>Percent of Total</b>	<b>Through June 2020</b>	<b>Percent of Total</b>	<b>Variance higher/(lower)</b>
Local Taxes	\$ 61,167,732	16.26%	\$ 56,505,638	15.46%	\$ (4,662,094)
Local Non-Tax	6,646,653	1.77%	4,694,203	1.28%	(1,952,450)
State, General Purpose	215,830,339	57.38%	209,659,381	57.35%	(6,170,958)
State, Special Purpose	61,399,055	16.32%	63,516,924	17.38%	2,117,869
Federal, General Purpose	281,189	0.07%	275,298	0.08%	(5,891)
Federal, Special Purpose	28,549,392	7.59%	28,288,621	7.74%	(260,771)
Revenue - Other Districts	1,372,954	0.36%	1,166,221	0.32%	(206,733)
Revenue - Other Agencies	830,445	0.22%	1,295,352	0.35%	464,907
Revenue - Other Financing	89,405	0.02%	156,512	0.04%	67,107
<b>Total Revenue</b>	<b>\$ 376,167,164</b>	<b>100.00%</b>	<b>\$ 365,558,149</b>	<b>100.00%</b>	<b>\$ (10,609,015)</b>

## **EXPENDITURES**

- General fund expenditures through June 30, 2020 were \$393,653,835; this was \$10,967,697 (+2.9%) 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 \$2,857,464 (+1.6%) from this time last year. This variance was the result of the following:

- \$3,859,341 increase in regular salaries due to negotiated salary increases, including +3.0% increase for teachers

- \$1,474,328 increase in optional days (extra work activities, outside of the normal work day)
- \$1,230,572 decrease in extra work for extra pay
- \$821,976 increase 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 \$742,033 (-1.2%) from this time last year. This variance was the result of the following:

- \$1,156,724 decrease in extra work for extra pay
- \$965,821 increase in regular salaries
- \$260,240 decrease in classified substitute salaries
- \$172,166 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 \$6,395,239 (+7.1%) 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 \$621,578 (+4.8%) compared to this time last year. This variance was the result of the following:

- \$1,709,789 increase in textbooks and materials purchased for the newly adopted math program
- \$1,177,735 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
- \$807,468 decrease in regular district-wide food costs
- \$718,222 decrease in supplies and resources purchased last year for new district-wide science and health curriculum

- \$607,371 increase in software purchases, including a software component of the recent math curriculum adoption
- \$408,215 decrease in district-wide fuel costs
- \$332,330 decrease in supplies purchased for the facilities department
- \$164,978 decrease in provisions purchased through Title I/LAP
- \$161,100 decrease in supplies and resources purchased through the Career & Technical Education (CTE) program
- 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 \$4,037,739 (+10.8%) compared to this time last year. This variance was the result of the following:

- \$2,975,275 increase in total district-wide utilities
- \$1,207,161 increase in the transportation base rate paid to First Student
- \$382,056 increase in general liability insurance
- \$370,805 increase in district-wide software purchases
- \$248,142 decrease in district-wide freight costs
- \$218,848 decrease in contracted transportation including services provided for McKinney-Vento
- \$212,192 increase in election costs used to cover the 2020 bond measure
- 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 \$119,954 (-21.9%) 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 \$82,335 (-13.0%) 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**

<b><u>Expenditure and Other Financing Uses Comparison by Year</u></b>					
<b>Expenditure Objects</b>	<b>Through June 2019</b>	<b>Percent of Total</b>	<b>Through June 2020</b>	<b>Percent of Total</b>	<b>Variance higher/(lower)</b>
Certificated Salaries	\$ 175,253,401	45.80%	\$ 178,110,865	45.25%	\$ 2,857,464
Classified Salaries	63,791,488	16.67%	63,049,455	16.02%	(742,033)
Employee Benefits	89,930,287	23.50%	96,325,526	24.47%	6,395,239
Supplies and Materials	13,044,252	3.41%	13,665,830	3.47%	621,578
Contractual Services	37,485,560	9.80%	41,523,299	10.55%	4,037,739
Local Mileage & Travel	547,700	0.14%	427,746	0.11%	(119,954)
Capital Outlay	633,450	0.17%	551,115	0.14%	(82,335)
Other Financing Uses	2,000,000	0.52%	-	0.00%	(2,000,000)
<b>Total Expenditures</b>	<b>\$ 382,686,138</b>	<b>100.00%</b>	<b>\$ 393,653,835</b>	<b>100.00%</b>	<b>\$ 10,967,697</b>

### **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 June the district is at 2.52%. 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 June 30, 2019 and June 30, 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



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assigned to be placed in the assigned to future operations category as a onetime source to help balance future operating budgets.

**Table 4**

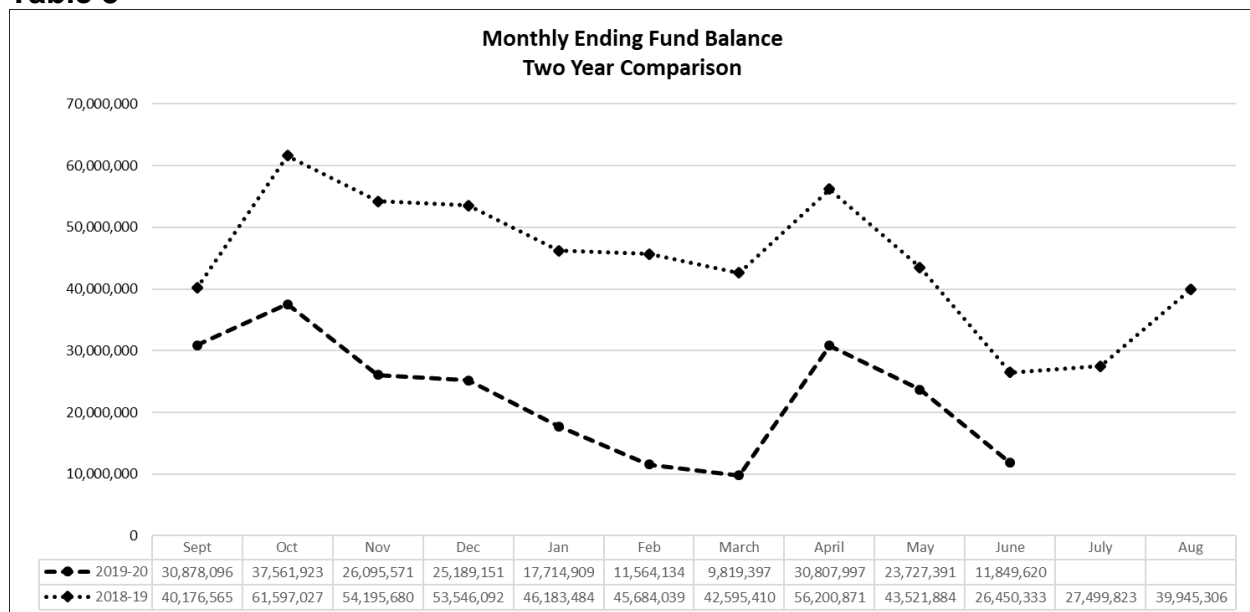
Fund Balance Descriptions for the fiscal period ended	Fund Balance Comparison by Year				
	June 2019	Percent of Revenue	June 2020	Percent of Revenue	Variance higher/(lower)
Nonspendable - Inventory & Prepaid Items	\$ 4,294,404	0.93%	\$ 4,333,231	0.92%	\$ 38,827
Committed to Debt and Fiscal Management	-	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%	-
<b>Total Debt &amp; Fiscal Management Fund Balance</b>	<b>\$ 5,508,035</b>	<b>1.19%</b>	<b>\$ 5,541,170</b>	<b>1.18%</b>	<b>\$ 33,134</b>
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)
<b>Restricted or Assigned Fund Balance</b>	<b>\$ 12,220,909</b>	<b>2.65%</b>	<b>\$ 12,073,537</b>	<b>2.56%</b>	<b>\$ (147,372)</b>
<b>Total Nonspendable, Restricted, Committed and Assigned Fund Balance</b>	<b>\$ 17,728,944</b>	<b>3.85%</b>	<b>\$ 17,614,707</b>	<b>3.74%</b>	<b>\$ (114,238)</b>
Unassigned Fund Balance	\$ 10,005,646	2.17%	\$ (23,763,496)	-5.05%	(33,769,142)
Unassigned for Minimum FB Policy	\$ 15,787,294	3.42%	\$ 17,998,409	3.82%	2,211,115
<b>Total Unassigned Fund Balance</b>	<b>\$ 25,792,940</b>	<b>5.59%</b>	<b>\$ (5,765,087)</b>	<b>-1.22%</b>	<b>\$ (33,769,142)</b>
<b>Total Fund Balance</b>	<b>\$ 43,521,884</b>	<b>9.44%</b>	<b>\$ 11,849,620</b>	<b>2.52%</b>	<b>\$ (31,672,264)</b>
<b>Revenue less other financing</b>	<b>\$ 461,049,431 *</b>		<b>\$ 470,791,586 **</b>		

\*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 June, total cash on hand was \$38,082,685 and daily expenditures amounted to \$1,312,695 per day which when used in the formula [cash on hand / daily expenditures] equates to 29.01 days of cash on hand.

**Table 6** displays a comparison of cash on hand records through the period ending June 30 for fiscal years 2018-19 and 2019-20.

**Table 6**

<b><u>Cash Balance Comparison by Year</u></b>				
	<b>June 2019</b>	<b>June 2020</b>	<b>Variance higher/(lower)</b>	
230 - Cash with Key Bank	\$ 448,170	\$ (148,754)	\$ (596,924)	
240 - Cash with Treasurer	3,927,529	4,750,805	823,276	
241 - Warrants Outstanding	(3,764,718)	(204,754)	3,559,964	
45x - Investments	48,947,075	33,685,388	(15,261,686)	
<b>Total Cash on Hand</b>	<b>\$ 49,558,056</b>	<b>\$ 38,082,685</b>	<b>\$ (11,475,372)</b>	
<b>Avg Daily Balance</b>	<b>\$ 1,651,935</b>	<b>\$ 1,269,423</b>	<b>\$ (382,512)</b>	
<b>Days Cash on Hand</b>	<b>36.75</b>	<b>29.01</b>	<b>(7.74)</b>	

## **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 will use projected numbers based on criteria from OSPI. The projected annual adjusted average is currently 217 FTE more than the budgeted average.

**Table 7**

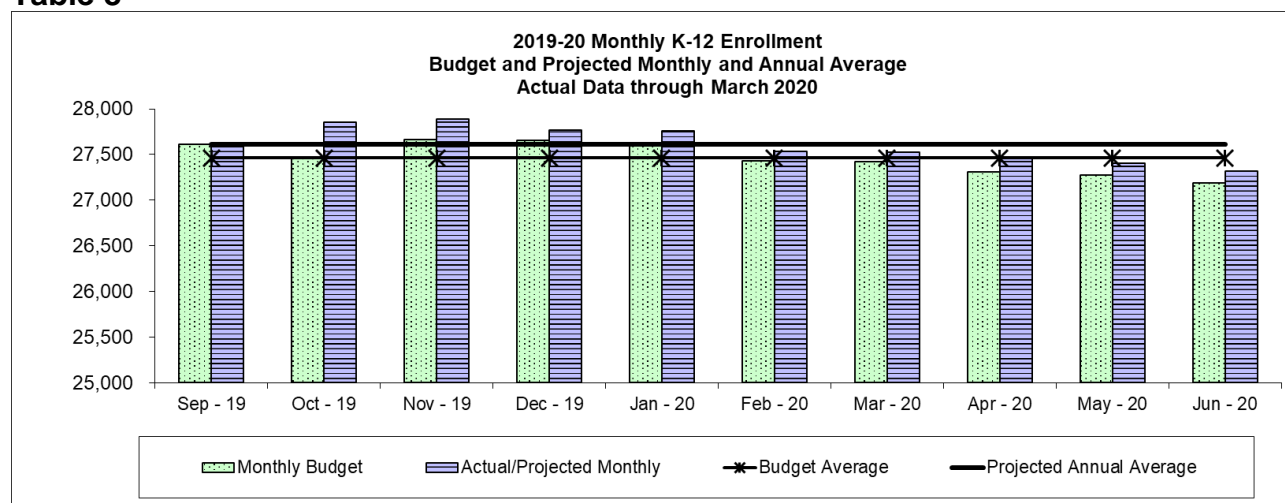
<b>Budget vs. Projected Enrollment K-12 Full Time Equivalent (FTE) Enrollment</b>				
	Month	Monthly Budget	Monthly Projected	Variance
	* Sep - 19	27,616	27,625	9
	* Oct - 19	27,462	27,850	388
	* Nov - 19	27,665	27,892	227
	* Dec - 19	27,657	27,768	111
	* Jan - 20	27,595	27,756	161
	* Feb - 20	27,430	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
<b>Average</b>		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
<b>Adjusted Average</b>		28,159	28,376	217
<b>Actual data through March 2020</b>				

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**

<b>K-12 Annual Average FTE Enrollment Two Year Comparison</b>					
	(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
<b>Elementary</b>	<b>13,602</b>	<b>13,057</b>	<b>13,449</b>	<b>(153)</b>	<b>391</b>
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)
<b>Middle School</b>	<b>6,582</b>	<b>6,740</b>	<b>6,747</b>	<b>165</b>	<b>6</b>
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)
<b>High School</b>	<b>7,377</b>	<b>7,664</b>	<b>7,419</b>	<b>42</b>	<b>(245)</b>
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
<b>Grand Total *</b>	<b>28,233</b>	<b>28,159</b>	<b>28,376</b>	<b>143</b>	<b>217</b>
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**

<b>Expenditures by Object</b>	<b>Amount of Expenditures</b>
Debit - 0XXX	130,940.12
Salaries - Certificated Employees - 2XXX	468.62
Salaries - Classified Employees - 3XXX	106,267.21
Benefits and Payroll Taxes - 4XXX	25,857.29
Supplies, Instructional Resources - 5XXX	1,177,579.49
Purchased Services - 7XXX	37,332.05
Travel - 8XXX	-
Capital Outlay - 9XXX	-
<b>Totals by Object</b>	<b>\$1,478,444.78</b>

*Expenses are from March - June 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: July 30, 2020  
Run Time: 1:35 pm  
Report ID: TS163.v5

**TACOMA SCHOOL DISTRICT NO. 10**  
**Combined Balance Sheet - All Funds**  
As Of: **June 30, 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>
<b>Assets</b>							
200: Imprest Cash	85,060	0	0	0	5,660	0	90,720
236: Cash In Bank-Key Bank	(145,826)	108,477	0	0	(145)	13,950	(23,544)
237: Cash In Bank-Key Bank/Food Svc	(2,928)	0	0	0	0	0	(2,928)
240: Cash On Deposit With County	4,750,805	1,385,554	344	3,057,080	22,905	2,385	9,219,072
241: Warrants Outstanding	(204,754)	(98,733)	0	0	(13,514)	(1,125)	(318,126)
310: Taxes Receivable-Current Year	34,689,393	11,647,177	0	28,790,514	0	0	75,127,085
311: Taxes Receivable-Prior Year	348,136	198,673	0	477,531	0	0	1,024,340
312: Taxes Receivable-Delinquent	586,699	69,346	0	377,149	0	0	1,033,195
320: Due From Other Funds	957,698	698	0	0	2,629	60	961,085
330: AR Due From Other Gov't Units	435,081	0	0	0	300	0	435,381
340: Accounts Receivable	212,701	0	0	0	6,579	0	219,280
341: AR Employee Receivable	0	0	0	0	1,799	0	1,799
410: Inventory-Supplies & Materials	611,998	0	0	0	0	0	611,998
413: Inventory-Printing & Graphics	39,387	0	0	0	0	0	39,387
415: Inventory-Maintenance	194,996	0	0	0	0	0	194,996
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	33,685,388	98,508,546	2,391,202	8,654,885	2,156,214	1,078,086	146,474,321
<b>Total Assets</b>	<b>79,452,101</b>	<b>111,819,737</b>	<b>2,391,545</b>	<b>41,357,160</b>	<b>2,182,428</b>	<b>1,093,357</b>	<b>238,296,329</b>
<b>Liabilities and Fund Balance</b>							
<b>Liabilities</b>							
601: Liabilities	7,942,530	3,622,286	1	0	125,058	153,936	11,843,811
605: Accrued Salaries & Benefits	13,633,971	0	0	0	0	0	13,633,971
606: Est. Property/Liability Ins Payable	1,202,059	0	0	0	0	0	1,202,059
607: Horace Mann Auto Ins Payable	418	0	0	0	0	0	418
608: Nutrition Svcs Prepaid	(87,495)	0	0	0	0	0	(87,495)
610: FICA/Medicare Payable	1,057,104	0	0	0	0	0	1,057,104
612: Retirement Payable	1,104,621	0	0	0	0	0	1,104,621
613: Withholding Tax Payable	(52,221)	0	0	0	0	0	(52,221)
615: Involuntary/Court Ordered Payable	329,308	0	0	0	0	0	329,308
616: SEBB Payable	2,698,700	0	0	0	0	0	2,698,700
617: Maintenance Deduct & Benefits Payable	(1,122,112)	0	0	0	0	0	(1,122,112)
618: MetLife Insurance Payable	(219,847)	0	0	0	0	0	(219,847)

Run Date: July 30, 2020  
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**TACOMA SCHOOL DISTRICT NO. 10**  
**Combined Balance Sheet - All Funds**  
As Of: **June 30, 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>
<b>Liabilities and Fund Balance</b>							
619: Cancer Insurance Payable	(24,500)	0	0	0	0	0	(24,500)
622: Flex Plan Dependent Care Payable	(237,714)	0	0	0	0	0	(237,714)
623: Flex Plan Medical Payable	338,177	0	0	0	0	0	338,177
624: TSA Payable	853,444	0	0	0	0	0	853,444
625: Flex Plan - Health Savings Account	(131,822)	0	0	0	0	0	(131,822)
627: United Way Payable	(257,300)	0	0	0	0	0	(257,300)
629: Veba III/Sick Leave Payable	(237,319)	0	0	0	0	0	(237,319)
630: Salary Deferral	181,624	0	0	0	0	0	181,624
632: Benefits And Voluntary Deductions	98,717	0	0	0	0	0	98,717
633: Union Benefits Payable	1,304	0	0	0	0	0	1,304
634: Family and Medical Leave Payable	258,816	0	0	0	(9)	0	258,806
636: APA Salary Insurance Payable	64,577	0	0	0	0	0	64,577
637: Est Unemployment Payable	672,856	0	0	0	0	0	672,856
638: Est Compensated Absence Payable	1,439,628	0	0	0	0	0	1,439,628
639: Est Industrial Ins Payable	987,456	0	0	0	0	0	987,456
640: Due To Other Funds	1,857	922,411	0	0	31,391	5,426	961,085
641: AD & D Insurance Payable	(8,529)	0	0	0	0	0	(8,529)
643: Sales Tax Payable	19,680	0	0	0	0	0	19,680
650: Deposits - Grants	1,431,775	0	0	0	0	0	1,431,775
656: Garnishments Payable	(285,974)	0	0	0	0	0	(285,974)
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	32,200	0	0	0	0	0	32,200
754: Unavailable Rev-Cash Register System	18,250	0	0	0	0	0	18,250
760: Unavailable Revenue -Taxes Receivable	35,624,228	11,915,197	0	29,645,195	0	0	77,184,620
<b>Total Liabilities</b>	<b>67,602,481</b>	<b>16,459,895</b>	<b>1</b>	<b>29,645,195</b>	<b>156,439</b>	<b>159,362</b>	<b>114,023,373</b>
<b>Fund Balance</b>							
840: Nonspendable - Inventory & Prepaid Items	4,333,231	0	0	0	0	0	4,333,231
819: Restricted to Fund Purposes	0	0	2,391,545	0	2,025,988	0	4,417,533
821: Restricted for Carryover	2,084,993	0	0	0	0	0	2,084,993
830: Restricted for Debt Service	218,832	0	0	11,711,966	0	0	11,930,798
861: Restricted from Bond Proceeds	0	125,238,745	0	0	0	0	125,238,745

Run Date: July 30, 2020  
Run Time: 1:35 pm  
Report ID: TS163.v5

**TACOMA SCHOOL DISTRICT NO. 10**  
**Combined Balance Sheet - All Funds**  
As Of: **June 30, 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>
<b>Liabilities and Fund Balance</b>							
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	933,995	1,933,995
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	(23,763,496)	(42,615,699)	0	0	0	0	(66,379,195)
891: Unassigned for Minimum FB Policy	17,998,409	0	0	0	0	0	17,998,409
<b>Total Fund Balance</b>	<b>11,849,620</b>	<b>95,359,843</b>	<b>2,391,545</b>	<b>11,711,966</b>	<b>2,025,988</b>	<b>933,995</b>	<b>124,272,956</b>
<b>Total Liabilities and Fund Balance</b>	<b>79,452,101</b>	<b>111,819,737</b>	<b>2,391,545</b>	<b>41,357,160</b>	<b>2,182,428</b>	<b>1,093,357</b>	<b>238,296,329</b>

Run Date: July 30, 2020

Run Time: 1:35 pm

Report ID: TS164.v3

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Expenditures by State Object with % Spent**  
**General Fund As Of: June 30, 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>
<b>0 - Debit Transfer</b>	2,468,161	1,409,592	1,058,569	57.1	2,562,153	983,227	1,578,926	38.4
<b>1 - Credit Transfer</b>	(2,468,161)	(1,409,592)	(1,058,569)	57.1	(2,562,153)	(983,227)	(1,578,926)	38.4
<b>2 - Salaries - Certificated</b>	207,569,848	175,253,401	32,316,447	84.4	220,518,905	178,110,865	42,408,040	80.8
<b>3 - Salaries - Classified</b>	74,327,874	63,791,488	10,536,386	85.8	75,181,853	63,049,455	12,132,398	83.9
<b>4 - Employees Benefits &amp; Payroll Taxes</b>	104,916,811	89,930,287	14,986,524	85.7	113,389,675	96,325,526	17,064,149	85.0
<b>5 - Supplies, Etc.</b>	29,987,416	13,044,252	16,943,164	43.5	23,641,042	13,665,830	9,975,212	57.8
<b>7 - Purchased Services</b>	47,985,416	37,485,560	10,499,856	78.1	47,268,151	41,523,299	5,744,852	87.8
<b>8 - Travel</b>	760,722	547,700	213,022	72.0	660,999	427,746	233,253	64.7
<b>9 - Capital Outlay</b>	1,337,550	633,450	704,100	47.4	1,320,180	551,115	769,065	41.7
<b><u>District Total</u></b>	<b><u>466,885,637</u></b>	<b><u>380,686,138</u></b>	<b><u>86,199,499</u></b>	<b><u>81.5</u></b>	<b><u>481,980,805</u></b>	<b><u>393,653,835</u></b>	<b><u>88,326,970</u></b>	<b><u>81.7</u></b>

Run Date: July 30, 2020

Run Time: 1:36 pm

Report ID: TS158.v5

**TACOMA SCHOOL DISTRICT NO. 10**  
**Income Statement and Changes in Fund Balance**  
**General Fund As Of: June 30, 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>
<b>Resources Available</b>					
<b>Debt and Fiscal Management</b>					
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
<b>Total Debt and Fiscal Management</b>	<b>4,961,103</b>	<b>5,541,170</b>	<b>580,067</b>	<b>111.7</b>	<b>74.5</b>
<b>Restricted and Assigned FB</b>					
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
<b>Total Restricted and Assigned FB</b>	<b>9,718,948</b>	<b>12,178,503</b>	<b>2,459,555</b>	<b>125.3</b>	<b>256.0</b>
<b>Unassigned Fund Balance</b>					
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
<b>Total Beginning Fund Balance</b>	<b>33,258,527</b>	<b>39,945,306</b>	<b>6,686,779</b>	<b>120.1</b>	<b>117.7</b>
<b>Revenue</b>					
1 - Local Taxes	57,979,526	56,505,638	(1,473,888)	97.5	101.5
2 - Local Non-Tax	10,135,254	4,694,203	(5,441,051)	46.3	86.4
3 - State - General Purpose	269,452,579	209,659,381	(59,793,198)	77.8	80.0
4 - State - Special Purpose	90,513,340	63,516,924	(26,996,416)	70.2	73.5
5 - Federal - General Purpose	464,081	275,298	(188,784)	59.3	63.2
6 - Federal - Special Purpose	37,718,385	28,288,621	(9,429,764)	75.0	73.7
7 - Revenue from other Districts	1,885,009	1,166,221	(718,788)	61.9	72.8
8 - Revenue from other Agencies	2,643,412	1,295,352	(1,348,060)	49.0	31.3
9 - Other Financing Sources	2,000,000	156,512	(1,843,488)	7.8	4.5
<b>Total Revenue</b>	<b>472,791,586</b>	<b>365,558,149</b>	<b>(107,233,437)</b>	<b>77.3</b>	<b>80.6</b>
<b>Total Resources Available</b>	<b>506,050,113</b>	<b>405,503,455</b>	<b>(100,546,658)</b>	<b>80.1</b>	<b>82.7</b>

**Uses of Resources**

**Expenditures**

Run Date: July 30, 2020

Run Time: 1:36 pm

Report ID: TS158.v5

**TACOMA SCHOOL DISTRICT NO. 10**  
**Income Statement and Changes in Fund Balance**  
**General Fund As Of: June 30, 2020**

	<b>Current Year <u>Adopted</u> <u>Budget</u></b>	<b>Current Year Year to Date_ <u>Actual</u></b>	<b>Under Budget <u>(Over)</u></b>	<b>% Current Year_ <u>Budget</u></b>	<b>% Prior Year_ <u>Budget</u></b>
<b>Uses of Resources</b>					
01: Basic Education	247,742,825	200,416,202	47,326,623	80.9	82.1
02: Basic Education - ALE	350,840	571,580	(220,740)	162.9	73.6
03: Basic Education-1418 Open	2,913,774	2,024,797	888,977	69.5	69.4
21: Special Education, State	56,240,062	48,081,357	8,158,705	85.5	93.0
22: SPED Infants & Tod - State	2,251,585	1,441,917	809,668	64.0	113.7
24: Special Education, Federal	7,288,801	5,920,524	1,368,277	81.2	85.4
31: Career & Tech Ed, State	13,931,036	11,273,980	2,657,056	80.9	75.4
34: Middle School CTE	2,734,290	2,331,510	402,780	85.3	66.6
38: Career & Tech Ed, Federal	244,318	197,538	46,780	80.9	81.9
51: Disadvantaged, Federal	10,531,965	8,547,552	1,984,413	81.2	73.9
52: School Improvement, Federal	1,680,842	1,403,968	276,874	83.5	93.2
55: Learning Assistance Prog,	15,658,265	11,373,198	4,285,067	72.6	78.3
56: State Institutions, Ctrs &	402,021	293,675	108,346	73.0	70.1
57: NegleCTEd & Delinquent	125,382	113,217	12,165	90.3	90.1
58: Special & Pilot Programs	2,374,525	781,619	1,592,906	32.9	26.1
61: Head Start, Federal	5,567,224	4,881,396	685,828	87.7	82.8
64: Limited English Proficienc	387,646	332,047	55,599	85.7	78.8
65: Transitional Bilingual, St	6,762,191	5,106,378	1,655,813	75.5	82.7
68: Indian Education, Federal	308,502	261,495	47,007	84.8	84.0
69: Other Compensatory Program	28,516	19,629	8,887	68.8	100.0
73: Summer School	64,906	4,389	60,517	6.8	15.4
74: Highly Capable, State	736,154	355,810	380,344	48.3	43.1
79: Other Instructional Pgms	14,554,107	5,839,740	8,714,367	40.1	36.3
88: Child Care	0	10,656	(10,656)	100.0	100.0
89: Community Services	927,748	556,620	371,128	60.0	123.8
97: District-Wide Support	62,221,019	52,146,168	10,074,851	83.8	78.3
98: Nutrition Svcs	11,853,850	14,080,611	(2,226,761)	118.8	106.8
99: Pupil Transportation	14,098,411	15,286,261	(1,187,850)	108.4	96.6
<b>Total Expenditures</b>	<b>481,980,805</b>	<b>393,653,835</b>	<b>88,326,970</b>	<b>81.7</b>	<b>81.6</b>
<b>Total Uses of Resources</b>	<b>481,980,805</b>	<b>393,653,835</b>	<b>88,326,970</b>	<b>81.7</b>	<b>81.6</b>
<b>Ending Fund Balance</b>	<b>24,069,308</b>	<b>11,849,620</b>	<b>-12,219,688</b>	<b>49.2</b>	<b>101.4</b>
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: July 30, 2020

Run Time: 1:36 pm

Report ID: TS158.v5

**TACOMA SCHOOL DISTRICT NO. 10**  
**Income Statement and Changes in Fund Balance**  
**General Fund As Of: June 30, 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>
<b>Total Debt and Fiscal Management</b>	<b>4,961,103</b>	<b>5,541,170</b>	<b>580,067</b>	<b>111.7</b>	<b>82.8</b>
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
<b>Total Restricted and Assigned FB</b>	<b>529,729</b>	<b>12,073,537</b>	<b>11,543,808</b>	<b>2,279.2</b>	<b>429.0</b>
890: Unassigned Fund Balance	0	(23,763,496)	(23,763,496)	100.0	100.0
891: Unassigned for Minimum FB Policy	18,578,476	17,998,409	(580,067)	96.9	95.1
<b>Total Fund Balance</b>	<b>24,069,308</b>	<b>11,849,620</b>	<b>(12,219,688)</b>	<b>49.2</b>	<b>101.4</b>

**Run Date:** July 30, 2020  
**Run Time:** 1:38 pm  
**Report ID:** TS166.v4

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Revenue by State and District Account w/% Received**  
**General Fund As Of: June 30, 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>
<b>1 - Local Taxes</b>								
11000: Local Property Tax	59,933,957	61,167,732	1,233,775	102.1	57,979,526	56,505,638	(1,473,888)	97.5
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
<b>1 - Local Taxes</b>	<u>60,276,029</u>	<u>61,167,732</u>	<u>891,703</u>	<u>101.5</u>	<u>57,979,526</u>	<u>56,505,638</u>	<u>(1,473,888)</u>	<u>97.5</u>
<b>2 - Local Non-Tax</b>								
21000: Tuition & Fees - Unassigned	570,418	957,555	387,137	167.9	728,646	658,251	(70,395)	90.3
21010: Regular Student Fees	30,000	17,941	(12,059)	59.8	970,000	9,807	(960,193)	1.0
21020: ALE Student Fees	0	1,414	1,414	100.0	0	550	550	100.0
21800: Convenience Fee	30,000	40,679	10,679	135.6	40,000	29,591	(10,410)	74.0
22000: Sales of Goods, Supplies, & Svcs	15,000	19,988	4,988	133.3	7,000	2,261	(4,739)	32.3
22010: Sale of Supplies & Svcs - FR 1	180,000	174,808	(5,192)	97.1	162,000	79,637	(82,363)	49.2
22020: Sale of Supplies & Svcs - FR 2	35,000	99,779	64,779	285.1	68,000	8,180	(59,820)	12.0
22030: Sale of Supplies & Svcs-Schools	0	100	100	100.0	0	250	250	100.0
22040: Sale of Recoverable Items	80,000	70,287	(9,713)	87.9	80,000	55,654	(24,346)	69.6
22050: Sale of Supplies & Svcs - Trip 1	120,000	77,226	(42,774)	64.4	90,000	32,952	(57,048)	36.6
22060: Sale of Supplies & Svcs - Trip 2	100,000	29,016	(70,984)	29.0	55,000	54,647	(353)	99.4
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	35,577	(24,423)	59.3	40,000	29,421	(10,579)	73.6
22310: CTE Sales of Goods, Supplies & Svcs	40,000	37,582	(2,418)	94.0	40,000	22,641	(17,359)	56.6
22910: Nutrition Service Sales	1,701,567	1,766,567	65,000	103.8	1,766,489	1,366,085	(400,404)	77.3
22940: NS Sales - Special Events	12,954	4,867	(8,087)	37.6	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	3,030	3,030	100.0
23000: Investment Earnings	325,000	908,194	583,194	279.4	1,000,000	270,306	(729,694)	27.0
25000: Gifts, Grants, & Donations (Local)	300,000	238,431	(61,569)	79.5	350,000	341,491	(8,509)	97.6
26000: Fines & Damages	70,000	87,876	17,876	125.5	130,000	13,474	(116,526)	10.4
27000: Rentals & Leases	300,000	289,777	(10,223)	96.6	500,000	207,675	(292,325)	41.5
27020: Facility Use - Utility Surcharge	85,750	13,922	(71,828)	16.2	85,750	9,276	(76,475)	10.8
27030: Facility Use - Custodial Labor	251,350	177,822	(73,528)	70.7	251,350	109,495	(141,856)	43.6
27040: Facility Use - Field/Stadium Maint	13,600	2,648	(10,952)	19.5	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	26,044	(2,956)	89.8	29,000	18,058	(10,943)	62.3
28000: Insurance Recoveries	125,000	357,395	232,395	285.9	250,000	268,702	18,702	107.5
29000: Local Support Non Tax-Unassigned	1,002,000	679,328	(322,672)	67.8	1,255,516	444,286	(811,230)	35.4
29001: Procurement Card Rebates	500,000	270,691	(229,309)	54.1	500,000	340,219	(159,781)	68.0



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**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Revenue by State and District Account w/% Received**  
**General Fund As Of: June 30, 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>
<b>2 - Local Non-Tax</b>								
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	0	0	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	321	(679)	32.1
29250: Vending-Food Commissions	1,000	794	(206)	79.4	1,000	97	(903)	9.7
29260: Other Commissions/Rebates	5,000	3,389	(1,611)	67.8	5,000	3,705	(1,295)	74.1
<b>2 - Local Non-Tax</b>	7,688,913	6,646,653	(1,042,260)	86.4	10,135,254	4,694,203	(5,441,051)	46.3
<b>3 - State - General Purpose</b>								
31000: Apportionment	254,250,053	205,489,989	(48,760,064)	80.8	259,379,576	201,688,140	(57,691,436)	77.8
31210: Apportionment - Special Ed	8,272,727	6,970,956	(1,301,771)	84.3	8,701,781	7,091,555	(1,610,226)	81.5
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
<b>3 - State - General Purpose</b>	269,732,835	215,830,339	(53,902,496)	80.0	269,452,579	209,659,381	(59,793,198)	77.8
<b>4 - State - Special Purpose</b>								
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	29,224,218	(6,955,773)	80.8	41,784,107	30,725,807	(11,058,300)	73.5
41220: SPED Infants & Toddlers - State	1,924,767	2,020,703	95,936	105.0	2,364,164	1,788,823	(575,341)	75.7
41550: Learning Assistance	15,839,516	12,698,227	(3,141,289)	80.2	16,506,944	12,794,392	(3,712,552)	77.5
41560: State Institutions, Centers, and Homes - I	585,645	226,517	(359,128)	38.7	420,916	200,422	(220,494)	47.6
41580: Special & Pilot Programs	2,900,708	679,864	(2,220,844)	23.4	2,382,433	603,101	(1,779,332)	25.3
41650: Transitional Bilingual	4,730,311	3,879,866	(850,445)	82.0	5,021,823	4,197,597	(824,226)	83.6
41740: Highly Capable	819,533	656,103	(163,430)	80.1	854,159	666,710	(187,449)	78.1
41980: School Nutrition Services	206,442	207,191	749	100.4	190,439	224,441	34,002	117.9
41990: Transportation - Operations	13,829,452	11,806,367	(2,023,085)	85.4	14,488,355	12,315,632	(2,172,723)	85.0
<b>4 - State - Special Purpose</b>	83,516,365	61,399,055	(22,117,310)	73.5	90,513,340	63,516,924	(26,996,416)	70.2
<b>5 - Federal - General Purpose</b>								
52000: Direct Federal Revenue - Unassigned	445,022	261,608	(183,414)	58.8	464,081	257,379	(206,702)	55.5
55000: Federal Forests	0	19,581	19,581	100.0	0	17,919	17,919	100.0
<b>5 - Federal - General Purpose</b>	445,022	281,189	(163,833)	63.2	464,081	275,298	(188,784)	59.3

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**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Revenue by State and District Account w/% Received**  
**General Fund As Of: June 30, 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>
<b>6 - Federal - Special Purpose</b>								
61000: Special Purpose - OSPI Unassigned	12,000	1,211	(10,789)	10.1	12,000	943	(11,057)	7.9
61240: Special Ed - Supplemental	7,509,213	5,244,343	(2,264,870)	69.8	7,640,670	5,112,377	(2,528,293)	66.9
61380: CTE - Carl Perkins Grant	257,560	180,849	(76,711)	70.2	257,560	96,948	(160,612)	37.6
61510: Disadvantaged - Title IA	11,928,902	7,781,894	(4,147,008)	65.2	11,102,797	8,005,804	(3,096,993)	72.1
61520: School Improvement - TII, IV, V & VI	1,988,687	1,651,374	(337,313)	83.0	1,771,944	1,330,034	(441,910)	75.1
61570: Institutions - Neglected & Delinquent	122,387	98,612	(23,775)	80.6	132,178	107,578	(24,600)	81.4
61640: Limited English Proficiency	410,327	287,309	(123,018)	70.0	408,656	323,596	(85,060)	79.2
61880: Child Care - Federal	0	14,226	14,226	100.0	0	87,391	87,391	100.0
61890: Other Community Services	117,000	3,758	(113,242)	3.2	117,000	1,494,666	1,377,666	1,277.5
61910: Regular Lunch Reimbursement	168,771	167,908	(863)	99.5	182,001	133,906	(48,095)	73.6
61920: Reduced Price Lunch Reimbursement	679,482	673,912	(5,570)	99.2	714,624	542,834	(171,790)	76.0
61930: Free Lunch Reimbursement	5,955,726	5,142,808	(812,918)	86.4	5,845,181	3,629,094	(2,216,087)	62.1
61940: Certified Lunch Reimbursement	159,766	136,911	(22,855)	85.7	135,536	113,823	(21,713)	84.0
61950: Regular Breakfast Reimbursement	24,008	31,120	7,112	129.6	28,016	28,183	167	100.6
61960: Reduced Price Breakfast Reimbursement	172,898	164,486	(8,412)	95.1	174,395	144,531	(29,864)	82.9
61970: Free Breakfast Reimbursement	1,858,845	1,616,246	(242,599)	86.9	1,834,803	1,165,421	(669,382)	63.5
61980: Free Snack Reimbursement	55,777	90,998	35,221	163.1	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	4,580,323	(1,571,460)	74.5	6,151,783	4,913,815	(1,237,968)	79.9
62680: Indian Education - ED	181,765	139,265	(42,500)	76.6	184,144	135,060	(49,084)	73.3
63100: Medicaid Administrative Match	0	0	0	100.0	0	(27,793)	(27,793)	100.0
63210: SPED Medicaid Match	0	114,816	114,816	100.0	0	152,939	152,939	100.0
69980: USDA Commodities	918,736	379,560	(539,176)	41.3	904,333	774,636	(129,697)	85.7
<b>6 - Federal - Special Purpose</b>	<b>38,759,542</b>	<b>28,549,392</b>	<b>(10,210,150)</b>	<b>73.7</b>	<b>37,718,385</b>	<b>28,288,621</b>	<b>(9,429,764)</b>	<b>75.0</b>
<b>7 - Revenue from other Districts</b>								
71210: Special Education	1,885,009	1,372,954	(512,055)	72.8	1,885,009	1,166,221	(718,788)	61.9
71990: Special Ed Transportation to and from out	0	0	0	100.0	0	0	0	100.0
<b>7 - Revenue from other Districts</b>	<b>1,885,009</b>	<b>1,372,954</b>	<b>(512,055)</b>	<b>72.8</b>	<b>1,885,009</b>	<b>1,166,221</b>	<b>(718,788)</b>	<b>61.9</b>
<b>8 - Revenue from other Agencies</b>								
81000: Governmental Entities	0	113,005	113,005	100.0	0	340,403	340,403	100.0
82000: Private Foundations Revenue	1,178,898	41,469	(1,137,429)	3.5	1,165,434	35,429	(1,130,005)	3.0
85000: Educational Service Districts	1,477,978	675,970	(802,008)	45.7	1,477,978	919,520	(558,458)	62.2
<b>8 - Revenue from other Agencies</b>	<b>2,656,876</b>	<b>830,445</b>	<b>(1,826,431)</b>	<b>31.3</b>	<b>2,643,412</b>	<b>1,295,352</b>	<b>(1,348,060)</b>	<b>49.0</b>

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**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Revenue by State and District Account w/% Received**  
 General Fund As Of: **June 30, 2020**

State Account  
District Account

**9 - Other Financing Sources**

93000: Sale of Equipment 0  
 99000: Transfers - Redirection of Apportionment 2,000,000

**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	89,405	89,405	100.0	0	156,512	156,512	100.0
	2,000,000	0	(2,000,000)	0.0	2,000,000	0	(2,000,000)	0.0
	2,000,000	89,405	(1,910,595)	4.5	2,000,000	156,512	(1,843,488)	7.8
	<b><u>466,960,591</u></b>	<b><u>376,167,164</u></b>	<b><u>(90,793,427)</u></b>	<b><u>80.6</u></b>	<b><u>472,791,586</u></b>	<b><u>365,558,149</u></b>	<b><u>(107,233,437)</u></b>	<b><u>77.3</u></b>

Run Date: July 30, 2020

Run Time: 1:38 pm

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**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Expenditures by Program w/Encumbrances**  
**General Fund As Of: June 30, 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>
<b>01: Basic Education</b>							
01000: Basic Education	194,168,812	191,209,435	15,881,669	161,439,504	22,556,640	7,213,291	96.2
01007: Basic Education - One Time	6,838,389	6,838,389	477,016	5,399,879	986,988	451,522	93.4
01011: Basic Education Enrichment	18,730,276	19,019,567	1,271,035	14,263,757	1,822,238	2,933,572	84.6
01030: BE Attendance BECCA	0	46,059	43	11,022	0	35,037	23.9
01040: BE Building Contributions	0	469,311	7,068	104,951	2,994	361,366	23.0
01050: BE Kindergarten Contributions	0	25,957	0	11,163	0	14,794	43.0
01065: BE Trans Bilingual Enrichment	69,209	1,910	16,961	176,863	23,174	(198,127)	10,473.1
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	21,354	206,115	29,500	2,409	99.0
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	178,504	2,120,708	238,512	29,763	98.8
01280: BE HS Graduation	51,000	51,000	20,101	26,805	6,967	17,229	66.2
01281: BE HS Graduation Enrichment	27,000	27,000	0	0	0	27,000	0.0
01310: BE Para Coverage	5,000	5,000	1,266	3,120	4,516	(2,636)	152.7
01320: BE Peer Review Pool	75,000	75,000	0	0	0	75,000	0.0
01430: BE Instructional	34,322	34,322	0	14,181	774	19,367	43.6
01440: BE - Non-Instructional	172,383	172,383	7,913	78,356	8,657	85,369	50.5
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	98,800	931,986	191,699	590,983	65.5
01657: BE Special Programs - One Time	236,350	286,350	11,427	162,028	13,904	110,417	61.4
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	876,955	8,358,276	1,238,393	256,637	97.4
01881: BE Partner Schools Enrichment	941,587	941,587	67,442	654,492	108,662	178,433	81.0
01901: BE Running Start	2,368,467	2,700,215	4,691	1,624,080	732,920	343,215	87.3
01905: BE Int'l Baccalaureate	713,422	696,718	61,735	561,027	51,074	84,616	87.9
01915: BE Bargained Enhancement 5-10	1,360,548	1,360,548	1,049	66,816	8,404	1,285,328	5.5
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	43,439	1,110,449	65,855	2,892,433	28.9
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	1,379	1,380	0	(1,380)	100.0
<b>Total 01: Basic Education</b>	<b>247,742,825</b>	<b>246,476,032</b>	<b>19,049,848</b>	<b>200,416,202</b>	<b>28,192,416</b>	<b>17,867,414</b>	<b>92.8</b>

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**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Expenditures by Program w/Encumbrances**  
**General Fund As Of: June 30, 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>
<b>02: Basic Education - ALE</b>							
02000: BE Alternative Learning Exp	350,840	539,565	102,750	571,580	75,521	(107,536)	119.9
<b>Total 02: Basic Education - ALE</b>	<b>350,840</b>	<b>539,565</b>	<b>102,750</b>	<b>571,580</b>	<b>75,521</b>	<b>(107,536)</b>	<b>119.9</b>
<b>03: Basic Education-1418 Open</b>							
03000: Basic Ed - 1418 Open Doors	2,913,774	2,967,550	203,780	2,024,797	832,542	110,211	96.3
<b>Total 03: Basic Education-1418 Open</b>	<b>2,913,774</b>	<b>2,967,550</b>	<b>203,780</b>	<b>2,024,797</b>	<b>832,542</b>	<b>110,211</b>	<b>96.3</b>
<b>21: Special Education, State</b>							
21000: Special Education - State	49,828,810	45,627,987	1,875,024	29,693,925	2,517,298	13,416,764	70.6
21011: Special Education Enrichment	5,000,000	5,000,000	360,150	3,694,886	842,072	463,042	90.7
21510: SPED - PreSchool	0	4,136,093	321,143	2,728,348	343,232	1,064,513	74.3
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	1,600,686	6,995,110	1,676,536	(8,671,646)	100.0
21660: SPED State Safety Net Elem Ed	0	0	28,724	130,365	30,777	(161,142)	100.0
21700: Special Ed State - Sec. Ed.	0	0	836,096	3,509,833	813,176	(4,323,009)	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	93,602	434,146	100,250	(534,396)	100.0
21800: Special Ed State - CBT	0	0	69,764	342,746	95,704	(438,450)	100.0
21900: SPED Work Training	0	2,237	0	0	0	2,237	0.0
<b>Total 21: Special Education, State</b>	<b>56,240,062</b>	<b>56,177,569</b>	<b>5,185,189</b>	<b>48,081,357</b>	<b>6,419,045</b>	<b>1,677,167</b>	<b>97.0</b>
<b>22: SPED Infants &amp; Tod - State</b>							
22000: SPED Infants & Toddlers-State	2,251,585	2,198,065	457,611	1,441,917	759,596	(3,448)	100.2
<b>Total 22: SPED Infants &amp; Tod - State</b>	<b>2,251,585</b>	<b>2,198,065</b>	<b>457,611</b>	<b>1,441,917</b>	<b>759,596</b>	<b>(3,448)</b>	<b>100.2</b>
<b>24: Special Education, Federal</b>							
24500: SPED IDEAB Flow Thru 19-20	6,271,899	6,272,381	24	2,563,986	0	3,708,395	40.9
24509: SPED IDEAB Flow Thru 18-19	0	0	116	47,613	0	(47,613)	100.0
24510: SPED IDEAB Preschool 19-20	220,154	220,154	19,781	192,969	25,098	2,087	99.1
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	27,353	121,402	29,872	(151,274)	100.0
24700: SPED IDEAB Flow Thru - Sec Ed	0	0	534,379	2,572,149	681,864	(3,254,013)	100.0
24760: SPED Safety Net - Secondary Ed	0	0	21,087	94,876	22,875	(117,750)	100.0
24860: SPED Safety Net - CBT	0	0	12,786	56,583	13,507	(70,090)	100.0
<b>Total 24: Special Education, Federal</b>	<b>7,288,801</b>	<b>7,289,283</b>	<b>615,525</b>	<b>5,920,524</b>	<b>773,216</b>	<b>595,543</b>	<b>91.8</b>
<b>31: Career &amp; Tech Ed, State</b>							

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<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>
<b>31: Career &amp; Tech Ed, State</b>							
31000: CTE Technical Support	170,126	170,126	7,975	60,164	10,982	98,981	41.8
31011: CTE Support - Enrichment	38,095	38,095	0	0	0	38,095	0.0
31200: CTE JROTC	553,813	553,813	48,821	496,712	82,713	(25,611)	104.6
31510: CTE Administration	2,948,199	3,191,404	169,845	1,788,530	260,526	1,142,348	64.2
31600: CTE Agriculture & Science	512,255	512,255	45,959	406,294	58,487	47,473	90.7
31605: CTE Lincoln Tree Farm Harvest	0	0	4,812	24,237	78,004	(102,241)	100.0
31610: CTE Business Education	1,517,915	1,517,915	143,457	1,371,131	180,848	(34,065)	102.2
31620: CTE Marketing Education	288,223	288,223	23,201	246,883	33,282	8,059	97.2
31630: CTE Diversified Occupations	779,032	779,032	66,265	705,857	81,752	(8,576)	101.1
31640: CTE Trade & Industry	1,925,917	1,926,917	160,128	1,697,811	350,260	(121,154)	106.3
31650: CTE Family & Consumer Science	1,222,362	1,222,362	104,584	1,088,972	215,174	(81,783)	106.7
31660: CTE Next Move	211,464	211,464	15,667	162,835	24,052	24,576	88.4
31670: CTE Technology	825,623	893,510	74,697	771,836	123,098	(1,424)	100.2
31680: CTE Health Occupations	698,953	698,953	78,992	668,492	191,244	(160,784)	123.0
31710: CTE Career Guidance	359,766	359,766	28,395	281,137	37,485	41,144	88.6
31880: CTE Partner School	1,567,664	1,567,664	128,671	1,301,851	175,900	89,913	94.3
31901: CTE Running Start	129,750	152,141	0	93,252	145,144	(86,256)	156.7
31902: CTE Open Doors	181,879	128,510	0	107,985	73,815	(53,290)	141.5
<b>Total 31: Career &amp; Tech Ed, State</b>	<b>13,931,036</b>	<b>14,212,150</b>	<b>1,101,469</b>	<b>11,273,980</b>	<b>2,122,766</b>	<b>815,404</b>	<b>94.3</b>
<b>34: Middle School CTE</b>							
34500: CTE Middle School	2,734,290	3,020,330	230,298	2,331,510	382,841	305,979	89.9
<b>Total 34: Middle School CTE</b>	<b>2,734,290</b>	<b>3,020,330</b>	<b>230,298</b>	<b>2,331,510</b>	<b>382,841</b>	<b>305,979</b>	<b>89.9</b>
<b>38: Career &amp; Tech Ed, Federal</b>							
38500: CTE Perkins Grant 19-20	244,318	244,318	14,394	197,538	27,222	19,558	92.0
<b>Total 38: Career &amp; Tech Ed, Federal</b>	<b>244,318</b>	<b>244,318</b>	<b>14,394</b>	<b>197,538</b>	<b>27,222</b>	<b>19,558</b>	<b>92.0</b>
<b>51: Disadvantaged, Federal</b>							
51200: OSSI Targeted/Comprehensive	483,780	483,687	3,481	351,661	32,482	99,545	79.4
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	814,987	7,962,251	1,069,581	977,763	90.2
51509: T1-A Disadvantaged 18-19	0	0	0	96,271	0	(96,271)	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	4,170	36,307	5,521	10,345	80.2
51539: T10-C Homeless Ed 18-19	0	0	0	367	0	(367)	100.0



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**TACOMA SCHOOL DISTRICT NO. 10**  
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<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>
<b>51: Disadvantaged, Federal</b>							
51600: T1-D Neglect & Delinqnt 19-20	98,234	89,686	6,789	71,959	9,507	8,221	90.8
<b>Total 51: Disadvantaged, Federal</b>	<b>10,531,965</b>	<b>10,645,142</b>	<b>829,427</b>	<b>8,547,552</b>	<b>1,117,490</b>	<b>980,099</b>	<b>90.8</b>
<b>52: School Improvement, Federa</b>							
52420: Title IV - Part A	671,421	754,175	52,942	499,353	91,282	163,540	78.3
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	89,230	896,663	114,213	1,039	99.9
<b>Total 52: School Improvement, Federa</b>	<b>1,680,842</b>	<b>1,766,090</b>	<b>142,172</b>	<b>1,403,968</b>	<b>205,495</b>	<b>156,627</b>	<b>91.1</b>
<b>55: Learning Assistance Prog,</b>							
55500: Learning Assistance Program	9,289,559	9,573,109	686,037	6,794,178	961,625	1,817,306	81.0
55501: Learning Assistance Co-Teach	1,109,919	1,109,919	93,465	935,361	128,976	45,581	95.9
55520: LAP High Poverty	4,173,520	4,677,000	219,431	2,724,820	341,964	1,610,215	65.6
55521: LAP High Poverty Co-Teach	1,085,267	1,085,267	92,209	918,838	124,505	41,924	96.1
<b>Total 55: Learning Assistance Prog,</b>	<b>15,658,265</b>	<b>16,445,295</b>	<b>1,091,142</b>	<b>11,373,198</b>	<b>1,557,070</b>	<b>3,515,027</b>	<b>78.6</b>
<b>56: State Institutions, Ctrs &amp;</b>							
56510: Remann Hall	402,021	402,021	26,929	293,675	39,202	69,143	82.8
<b>Total 56: State Institutions, Ctrs &amp;</b>	<b>402,021</b>	<b>402,021</b>	<b>26,929</b>	<b>293,675</b>	<b>39,202</b>	<b>69,143</b>	<b>82.8</b>
<b>57: NegleCTEd &amp; Delinquent</b>							
57510: T1-D Neglect/Delinquent 19-20	125,382	179,636	11,169	112,121	21,274	46,241	74.3
57519: T1-D Neglect/Delinquent 18-19	0	0	0	1,095	0	(1,095)	100.0
<b>Total 57: NegleCTEd &amp; Delinquent</b>	<b>125,382</b>	<b>179,636</b>	<b>11,169</b>	<b>113,217</b>	<b>21,274</b>	<b>45,146</b>	<b>74.9</b>
<b>58: Special &amp; Pilot Programs</b>							
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	0	0	19,636	2,199,797	0.9
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	385	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	0	0	17,371	(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	36,049	213,283	80,407	(2,484)	100.9
58319: Beg Ed Support Team 18-19	0	0	0	1,389	0	(1,389)	100.0
58320: STEM Lighthouse Schools	0	18,692	0	6,178	10,068	2,446	86.9
58330: Aerospace & Adv. Manufacturing	0	37,384	0	0	34,810	2,574	93.1

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<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>
<b>58: Special &amp; Pilot Programs</b>							
58350: K-12 Dual Language Grant Progr	0	28,038	1,529	16,545	7,687	3,805	86.4
58360: Construction Program-CORE PLUS	0	9,346	6,447	6,447	0	2,899	69.0
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	169	13,219	184	7,847	63.1
58670: WA 1st Robotics Competition 20	0	18,692	6,249	12,535	5,200	957	94.9
58690: WA FIRST- FIRST Tech Challenge	0	16,824	9,823	15,859	425	540	96.8
58720: Advanced Placement Computer 20	0	7,477	578	2,686	2,604	2,186	70.8
58730: OSSI District Grant	0	299,066	133,848	354,153	28,955	(84,041)	128.1
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	19,347	91,680	4,846	12,889	88.2
<b>Total 58: Special &amp; Pilot Programs</b>	<b>2,374,525</b>	<b>3,263,512</b>	<b>214,424</b>	<b>781,619</b>	<b>221,400</b>	<b>2,260,493</b>	<b>30.7</b>
<b>61: Head Start, Federal</b>							
61510: Head Start Regular 19-20	5,501,094	5,598,463	476,724	3,261,098	736,249	1,601,116	71.4
61520: Head Start Training 19-20	66,130	66,130	684	15,476	0	50,654	23.4
61549: Head Start Extension - Regular	0	1,625,682	0	1,586,868	28,859	9,955	99.4
61559: Head Start Extension-Training	0	22,043	0	17,954	0	4,089	81.4
<b>Total 61: Head Start, Federal</b>	<b>5,567,224</b>	<b>7,312,318</b>	<b>477,408</b>	<b>4,881,396</b>	<b>765,108</b>	<b>1,665,814</b>	<b>77.2</b>
<b>64: Limited English Proficienc</b>							
64500: Limited English 19-20	387,646	406,792	25,058	332,047	37,379	37,366	90.8
<b>Total 64: Limited English Proficienc</b>	<b>387,646</b>	<b>406,792</b>	<b>25,058</b>	<b>332,047</b>	<b>37,379</b>	<b>37,366</b>	<b>90.8</b>
<b>65: Transitional Bilingual, St</b>							
01065: BE Trans Bilingual Enrichment	2,434,153	2,481,497	195,500	1,873,877	267,617	340,004	86.3
65000: Transitional Bilingual	4,328,038	4,640,413	322,220	3,232,501	430,154	977,758	78.9
<b>Total 65: Transitional Bilingual, St</b>	<b>6,762,191</b>	<b>7,121,910</b>	<b>517,719</b>	<b>5,106,378</b>	<b>697,771</b>	<b>1,317,762</b>	<b>81.5</b>
<b>68: Indian Education, Federal</b>							
68011: Indian Education Enrichment	133,825	133,825	10,624	101,084	15,116	17,625	86.8
68500: Indian Education 19-20	174,677	161,414	16,779	160,373	12,244	(11,203)	106.9
68501: Indian Education 20-21	0	0	0	0	10,755	(10,755)	100.0
68509: Indian Education 18-19	0	0	0	38	0	(38)	100.0
<b>Total 68: Indian Education, Federal</b>	<b>308,502</b>	<b>295,239</b>	<b>27,403</b>	<b>261,495</b>	<b>38,115</b>	<b>(4,371)</b>	<b>101.5</b>
<b>69: Other Compensatory Program</b>							
69100: SPED Reimburseable	28,516	28,516	1,986	19,629	(8,013)	16,899	40.7



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<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>
<b>69: Other Compensatory Program</b>							
69200: District Conferences	0	14,535	0	0	0	14,535	0.0
<b>Total 69: Other Compensatory Program</b>	<b>28,516</b>	<b>43,051</b>	<b>1,986</b>	<b>19,629</b>	<b>(8,013)</b>	<b>31,434</b>	<b>27.0</b>
<b>73: Summer School</b>							
73010: Summer School - Buildings	0	4,213	0	4,389	0	(176)	104.2
73880: Summer School - Partner School	64,906	18,774	0	0	333	18,441	1.8
<b>Total 73: Summer School</b>	<b>64,906</b>	<b>22,987</b>	<b>0</b>	<b>4,389</b>	<b>333</b>	<b>18,265</b>	<b>20.5</b>
<b>74: Highly Capable, State</b>							
74000: Highly Capable	736,154	741,879	18,830	355,810	55,111	330,959	55.4
<b>Total 74: Highly Capable, State</b>	<b>736,154</b>	<b>741,879</b>	<b>18,830</b>	<b>355,810</b>	<b>55,111</b>	<b>330,959</b>	<b>55.4</b>
<b>79: Other Instructional Pgms</b>							
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	46,830	458,489	59,165	94,347	84.6
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	124,561	1,184,451	205,296	58,433	96.0
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	51,836	751,122	195,998	247,736	79.3
79189: Wallace Foundation 18-19	0	0	0	0	26,071	(26,071)	100.0
79200: JROTC - Army 19-20	192,122	192,122	18,671	184,694	25,871	(18,444)	109.6
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	6,831	73,820	9,242	904	98.9
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	267,160	2,179,984	262,613	175,624	93.3
79320: Dart Foundation CORE	0	1,571	0	0	2,000	(429)	127.3
79330: City of Tacoma Mini Grants 20	0	17,753	213	11,189	227	6,338	64.3
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	1,662	14,993	0	5,007	75.0

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<b>79: Other Instructional Pgms</b>							
79379: Stuart Foundation Grant 18-19	200,000	200,000	21,280	31,920	168,080	0	100.0
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	20,100	73,669	10,008	153,630	35.3
79419: City of Tacoma - SSGRIN	0	261,917	0	100,636	28,000	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	7,453	74,308	10,144	1,323	98.5
79509: JROTC - Air Force 18-19	0	0	0	915	0	(915)	100.0
79530: JROTC - Marines 19-20	102,218	102,218	8,762	88,072	12,106	2,041	98.0
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	13,480	349,955	19,392	219,328	62.7
79585: International Exchange Program	116,646	116,646	9,466	96,722	13,204	6,719	94.2
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	0	5,752	0	24,628	18.9
79755: Foundation for Tacoma Students	0	42,343	0	12,478	50	29,815	29.6
79790: GRADS-Teens Parent Enhance	0	7,157	2,750	3,693	0	3,464	51.6
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	0	914	1,566	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	0	0	14,682	(14,682)	100.0
<b>Total 79: Other Instructional Pgms</b>	<b>14,554,107</b>	<b>11,087,779</b>	<b>601,055</b>	<b>5,839,740</b>	<b>1,111,074</b>	<b>4,136,965</b>	<b>62.7</b>
<b>88: Child Care</b>							
88101: Early Childhood Ed 20-21	0	0	0	0	6,335	(6,335)	100.0
88211: Transportation PreSchool	0	30,000	0	10,656	0	19,344	35.5
<b>Total 88: Child Care</b>	<b>0</b>	<b>30,000</b>	<b>0</b>	<b>10,656</b>	<b>6,335</b>	<b>13,010</b>	<b>56.6</b>
<b>89: Community Services</b>							

Run Date: July 30, 2020

Run Time: 1:38 pm

Report ID:TS152.v3

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Expenditures by Program w/Encumbrances**  
**General Fund As Of: June 30, 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>
<b>89: Community Services</b>							
89010: Facility Use	177,250	177,250	0	155,004	(187)	22,433	87.3
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	0	94,135	361	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	25,022	273,180	46,080	69,787	82.1
<b>Total 89: Community Services</b>	<b>927,748</b>	<b>927,748</b>	<b>25,022</b>	<b>556,620</b>	<b>46,254</b>	<b>324,874</b>	<b>65.0</b>
<b>97: District-Wide Support</b>							
97000: District-Wide Support	39,483,654	40,656,892	3,133,680	33,845,609	6,847,266	(35,983)	100.1
97011: District-Wide Support Enrichme	19,137,840	19,187,231	1,391,195	14,064,508	2,072,126	3,050,597	84.1
97090: DWS Tech General Admin	2,000,000	2,000,000	173,052	2,904,510	647,653	(1,552,163)	177.6
97093: DWS Tech Util/Net	173,612	173,612	24,955	355,384	29,605	(211,377)	221.8
97580: DWS Security	1,394,921	1,404,921	129,048	959,626	250,437	194,858	86.1
97880: DWS Partner School	30,992	30,992	0	16,531	0	14,461	53.3
<b>Total 97: District-Wide Support</b>	<b>62,221,019</b>	<b>63,453,648</b>	<b>4,851,930</b>	<b>52,146,168</b>	<b>9,847,086</b>	<b>1,460,394</b>	<b>97.7</b>
<b>98: Nutrition Svcs</b>							
98000: Nutrition Services	11,367,558	11,367,558	1,932,702	13,850,174	1,975,006	(4,457,622)	139.2
98011: Nutrition Services Enrichment	486,292	486,292	21,717	182,623	34,892	268,777	44.7
98030: Nutrition Svcs - Summer	0	0	47,903	47,814	787,840	(835,654)	100.0
98209: Breakfast After the Bell Start	0	0	0	0	8,960	(8,960)	100.0
<b>Total 98: Nutrition Svcs</b>	<b>11,853,850</b>	<b>11,853,850</b>	<b>2,002,322</b>	<b>14,080,611</b>	<b>2,806,698</b>	<b>(5,033,459)</b>	<b>142.5</b>
<b>99: Pupil Transportation</b>							
99000: Pupil Transportation	14,615,054	13,417,916	1,647,369	15,269,351	1,713,879	(3,565,314)	126.6
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
<b>Total 99: Pupil Transportation</b>	<b>14,098,411</b>	<b>12,857,046</b>	<b>1,647,369</b>	<b>15,286,261</b>	<b>1,845,812</b>	<b>(4,275,027)</b>	<b>133.3</b>
<b>District Total</b>	<b>481,980,805</b>	<b>481,980,805</b>	<b>39,472,232</b>	<b>393,653,835</b>	<b>59,996,156</b>	<b>28,330,814</b>	<b>94.1</b>

Run Date: July 30, 2020  
Run Time: 1:39 pm  
Report ID: TS161.v6

**TACOMA SCHOOL DISTRICT NO. 10**  
**Income Statement and Changes in Fund Balance**  
**Associated Student Body Fund As Of: June 30, 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>
<b>Resources Available</b>					
<b>Restricted Fund Balance</b>					
819: Restricted to Fund Purposes	1,761,042	1,936,813	175,771	110.0	127.4
<b>Total Restricted Fund Balance</b>	<b>1,761,042</b>	<b>1,936,813</b>	<b>175,771</b>	<b>110.0</b>	<b>127.4</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>1,761,042</b>	<b>1,936,813</b>	<b>175,771</b>	<b>110.0</b>	<b>127.5</b>
<b>Revenue</b>					
1 - General Student Body	1,214,472	438,382	(776,090)	36.1	62.0
2 - Athletics	358,600	220,702	(137,898)	61.5	75.9
3 - Classes	547,914	121,105	(426,809)	22.1	47.5
4 - Clubs	2,112,195	346,932	(1,765,263)	16.4	29.0
6 - Private Money	112,000	4,286	(107,714)	3.8	8.7
<b>Total Revenue</b>	<b>4,345,181</b>	<b>1,131,406</b>	<b>(3,213,775)</b>	<b>26.0</b>	<b>44.4</b>
<b>Total Resources Available</b>	<b>6,106,223</b>	<b>3,068,219</b>	<b>(3,038,004)</b>	<b>50.2</b>	<b>67.5</b>
<b>Uses of Resources</b>					
<b>Expenditures</b>					
1 - General Student Body	1,280,435	395,161	885,274	30.9	47.0
2 - Athletics	350,334	201,401	148,933	57.5	90.1
3 - Classes	445,130	91,748	353,383	20.6	45.5
4 - Clubs	1,946,296	348,819	1,597,477	17.9	26.4
6 - Private Money	109,500	5,102	104,398	4.7	4.3
<b>Total Expenditures</b>	<b>4,131,695</b>	<b>1,042,231</b>	<b>3,089,464</b>	<b>25.2</b>	<b>39.7</b>
<b>Total Uses of Resources</b>	<b>4,131,695</b>	<b>1,042,231</b>	<b>3,089,464</b>	<b>25.2</b>	<b>39.7</b>
<b>Ending Fund Balance</b>	<b>1,974,528</b>	<b>2,025,988</b>	<b>51,460</b>	<b>102.6</b>	<b>135.3</b>

**Run Date:** July 30, 2020

**Run Time:** 1:39 pm

**Report ID:** TS157.v5

**TACOMA SCHOOL DISTRICT NO. 10**  
**ASB Statement Of Revenue and Expenditure by BRC**  
**Associated Student Body Fund June 30, 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	42	0	0	3,358	0	3,358
103 Birney	9,025	113	60	0	9,079	0	9,079
104 Blix	1,507	18	257	1,795	1,267	0	1,267
105 Boze	14,480	5,666	9,434	26,520	10,712	0	10,712
107 Browns Pt	14,268	599	206	44,450	14,662	0	14,662
109 Bryant	10,421	2,076	(650)	19,500	13,147	0	13,147
110 Crescent Hts	1,042	559	509	1,000	1,092	0	1,092
113 DeLong	6,201	7,443	4,221	21,000	9,423	0	9,423
115 Downing	7,133	2,879	1,587	15,050	8,425	0	8,425
117 Edison	3,815	622	0	1,000	4,436	0	4,436
119 Fawcett	9,697	30,596	30,913	23,410	9,380	0	9,380
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	6,745	2,978	30,775	9,288	0	9,288
133 Jefferson	3,115	46	81	1,050	3,079	0	3,079
135 Larchmont	2,648	4,220	475	8,000	6,393	0	6,393
137 Lister	4,485	2,014	879	11,000	5,620	0	5,620
139 Lowell	3,835	696	250	1,350	4,280	0	4,280
143 Lyon	3,670	2,172	443	2,900	5,400	0	5,400
147 Manitou Pk	8,062	4,242	5,122	10,775	7,181	0	7,181
149 Mann	581	14	0	6,000	595	0	595
151 McCarver	3,530	46	0	9,500	3,576	0	3,576
157 NE Tacoma	7,551	96	295	26,700	7,353	0	7,353
163 Pt Defiance	744	17,929	16,500	12,100	2,173	0	2,173
165 Reed	2,789	2,812	157	1,850	5,443	0	5,443
169 Roosevelt	5,268	641	845	6,000	5,064	0	5,064
175 Sheridan	770	6,851	6,504	41,300	1,117	0	1,117
177 Sherman	5,321	15,818	15,673	17,034	5,466	0	5,466
179 Stanley	1,225	15	0	0	1,240	0	1,240
181 Skyline	5,725	4,022	3,041	4,675	6,706	0	6,706
183 Wainwright	10,731	10,264	1,257	23,500	19,739	0	19,739
185 Washington	6,029	15,765	18,276	22,080	3,518	0	3,518
187 Whitman	5,352	(691)	184	1,525	4,477	0	4,477
189 Whittier	2,071	27	0	2,000	2,097	0	2,097
200 Giaudrone	30,473	20,809	11,681	93,135	39,601	0	39,601
202 Baker	129,668	33,177	24,661	68,490	138,184	0	138,184

Run Date: July 30, 2020

Run Time: 1:39 pm

Report ID: TS157.v5

**TACOMA SCHOOL DISTRICT NO. 10**  
**ASB Statement Of Revenue and Expenditure by BRC**  
**Associated Student Body Fund June 30, 2020**

<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>
206 Gray	47,824	36,731	26,649	85,000	57,905	0	57,905
208 Hunt	16,967	215	0	0	17,182	0	17,182
210 Jason Lee	26,748	6,919	2,514	59,550	31,153	0	31,153
212 Mason	62,586	23,245	46,484	104,250	39,347	0	39,347
216 Meeker	70,703	49,632	53,807	200,900	66,528	0	66,528
218 Stewart	28,191	43,681	16,317	82,600	55,555	0	55,555
220 Truman	101,040	36,434	21,337	120,075	116,137	0	116,137
221 First Creek	23,132	27,892	20,064	43,300	30,960	0	30,960
224 Foss	95,085	53,965	43,396	155,965	105,654	0	105,654
226 Lincoln	215,128	93,227	102,064	424,710	206,290	0	206,290
228 Mt Tahoma	199,386	125,544	116,388	213,466	208,542	0	208,542
230 Stadium	229,913	201,653	223,440	945,713	208,126	0	208,126
232 Wilson	355,935	142,961	131,646	773,855	367,250	0	367,250
234 Oakland	3,557	284	630	3,285	3,212	0	3,212
235 IDEA School	2,881	3,080	1,655	52,600	4,305	0	4,305
237 SOTA	35,461	14,532	13,351	89,555	36,642	0	36,642
239 Science & Math Institute	44,929	2,035	1,735	27,980	45,229	0	45,229
607 Career & Technical Education	29,397	372	0	28,327	29,769	0	29,769
617 ASB Athletics & Activities	129	61,232	61,740	120,000	(379)	0	(379)
734 Young Ambassadors	13,946	9,465	3,175	24,000	20,237	0	20,237
<b><u>District Total</u></b>	<b><u>1,936,813</u></b>	<b><u>1,131,406</u></b>	<b><u>1,042,231</u></b>	<b><u>4,131,695</u></b>	<b><u>2,025,988</u></b>	<b><u>0</u></b>	<b><u>2,025,988</u></b>

Run Date: July 30, 2020

Run Time: 1:40 pm

Report ID: TS160.v5

**TACOMA SCHOOL DISTRICT NO. 10**  
**Income Statement and Changes in Fund Balance**  
**Debt Service Fund As Of: June 30, 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>
<b>Resources Available</b>					
<b>Restricted FB</b>					
830: Restricted for Debt Service	12,834,298	12,094,351	(739,947)	94.2	134.2
<b>Total Restricted FB</b>	<u>12,834,298</u>	<u>12,094,351</u>	<u>(739,947)</u>	<u>94.2</u>	<u>134.2</u>
<b>Total Beginning Fund Balance</b>	<u>12,834,298</u>	<u>12,094,351</u>	<u>(739,947)</u>	<u>94.2</u>	<u>134.2</u>
<b>Revenue</b>					
1 - Local Taxes	58,825,000	56,806,610	(2,018,390)	96.6	97.8
2 - Local Non-Tax	239,000	127,742	(111,258)	53.4	400.3
<b>Total Revenue</b>	<u>59,064,000</u>	<u>56,934,352</u>	<u>(2,129,648)</u>	<u>96.4</u>	<u>98.1</u>
<b>Total Resources Available</b>	<u>71,898,298</u>	<u>69,028,703</u>	<u>(2,869,595)</u>	<u>96.0</u>	<u>102.5</u>
<b>Uses of Resources</b>					
<b>Expenditures</b>					
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
<b>Total Expenditures</b>	<u>57,316,738</u>	<u>57,316,738</u>	<u>1</u>	<u>100.0</u>	<u>98.7</u>
<b>Total Uses of Resources</b>	<u>57,316,738</u>	<u>57,316,738</u>	<u>1</u>	<u>100.0</u>	<u>98.7</u>
<b>Ending Fund Balance</b>	<u>14,581,560</u>	<u>11,711,966</u>	<u>(2,869,594)</u>	<u>80.3</u>	<u>129.7</u>

Run Date: July 30, 2020  
 Run Time: 1:41 pm  
 Report ID: TS156.v4

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Revenue by State and District Account**  
**DFG/LTDG Fund June 30, 2020**



**State Account**  
**District Account**

	Prior Year <u>Adopted</u> <u>Budget</u>	Prior Year Year to Date <u>Actual</u>	Over Budget <u>(Under)</u>	% <u>Received</u>	Current Year <u>Adopted</u> <u>Budget</u>	Current Year Year to Date <u>Actual</u>	Over Budget <u>(Under)</u>	% <u>Received</u>
<b>1 - Local Taxes</b>								
11000: Local Property Tax	57,267,500	56,009,374	(1,258,126)	97.8	58,825,000	56,806,610	(2,018,390)	96.6
<b>1 - Local Taxes</b>	57,267,500	56,009,374	(1,258,126)	97.8	58,825,000	56,806,610	(2,018,390)	96.6
<b>2 - Local Non-Tax</b>								
23000: Investment Earnings	56,000	224,144	168,144	400.3	239,000	127,742	(111,258)	53.4
<b>2 - Local Non-Tax</b>	56,000	224,144	168,144	400.3	239,000	127,742	(111,258)	53.4
<b><u>District Total</u></b>	<b>57,323,500</b>	<b>56,233,519</b>	<b>(1,089,981)</b>	<b>98.1</b>	<b>59,064,000</b>	<b>56,934,352</b>	<b>(2,129,648)</b>	<b>96.4</b>



**Run Date:** July 30, 2020  
**Run Time:** 1:41 pm  
**Report ID:** TS159.v7

**TACOMA SCHOOL DISTRICT NO. 10**  
**Income Statement and Changes in Fund Balance**  
**Capital Projects Fund As Of: June 30, 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>
<b>Resources Available</b>					
<b>Restricted Fund Balance</b>					
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
<b>Total Restricted Fund Balance</b>	<b>143,081,000</b>	<b>134,777,988</b>	<b>(8,303,012)</b>	<b>94.2</b>	<b>102.9</b>
<b>Assigned Fund Balance</b>					
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
<b>Total Assigned Fund Balance</b>	<b>2,579,000</b>	<b>3,197,554</b>	<b>618,554</b>	<b>124.0</b>	<b>100.0</b>
<b>Total Beginning Fund Balance</b>	<b>145,660,000</b>	<b>137,975,542</b>	<b>(7,684,458)</b>	<b>94.7</b>	<b>102.9</b>
<b>Revenue</b>					
1 - Local Taxes	24,000,000	23,201,262	(798,738)	96.7	98.9
2 - Local Non-Tax	1,735,000	1,561,428	(173,572)	90.0	717.8
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
<b>Total Revenue</b>	<b>26,235,000</b>	<b>24,848,605</b>	<b>(1,386,395)</b>	<b>94.7</b>	<b>119.2</b>
<b>Total Resources Available</b>	<b>171,895,000</b>	<b>162,824,147</b>	<b>(9,070,853)</b>	<b>94.7</b>	<b>104.3</b>
<b>Uses of Resources</b>					
<b>Expenditures</b>					
12 - Site Improvements	1,145,000	741,072	403,928	64.7	213.5
21 - New Buildings	68,336,000	47,166,829	21,169,171	69.0	56.0
22 - Remodeled Buildings	19,470,757	2,535,320	16,935,437	13.0	9.9
31 - Initial Equipment	38,744,243	10,436,023	28,308,220	26.9	42.8
32 - Additional Equipment	0	6,573	(6,573)	100.0	100.0
35 - Instructional Technology	0	6,576,337	(6,576,337)	100.0	100.0
51 - Sale of Real Estate	0	645	(645)	100.0	100.0
52 - MODIFY REPORT FOR DESC	0	1,405	(1,405)	100.0	48.2
61 - Bond/Levy Issuance-Expn Other	0	100	(100)	100.0	100.0
<b>Total Expenditures</b>	<b>127,696,000</b>	<b>67,464,304</b>	<b>60,231,696</b>	<b>52.8</b>	<b>49.0</b>

Run Date: July 30, 2020  
 Run Time: 1:41 pm  
 Report ID: TS159.v7

**TACOMA SCHOOL DISTRICT NO. 10**  
**Income Statement and Changes in Fund Balance**  
**Capital Projects Fund As Of: June 30, 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>
<b>Total Uses of Resources</b>	<b>127,696,000</b>	<b>67,464,304</b>	<b>60,231,696</b>	<b>52.8</b>	<b>49.0</b>
<b>Ending Fund Balance</b>	<b>44,199,000</b>	<b>95,359,843</b>	<b>51,160,843</b>	<b>215.8</b>	<b>197.3</b>
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
<b>Total Restricted Fund Balance</b>	<b>143,081,000</b>	<b>134,777,988</b>	<b>(8,303,012)</b>	<b>94.2</b>	<b>102.9</b>
869: Restricted from Undistributed Proceeds	2,579,000	0	(2,579,000)	0.0	100.0
889: Assigned to Fund Purposes	0	(39,418,145)	(39,418,145)	100.0	-2,045.9
<b>Total Assigned Fund Balance</b>	<b>2,579,000</b>	<b>(39,418,145)</b>	<b>(41,997,145)</b>	<b>(1,528.4)</b>	<b>(2,045.9)</b>
<b>Total Ending Fund Balance</b>	<b>145,660,000</b>	<b>95,359,843</b>	<b>(50,300,157)</b>	<b>65.5</b>	<b>80.2</b>

Run Date: July 30, 2020  
Run Time: 1:42 pm  
Report ID: TS156.v4

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Revenue by State and District Account**  
**Capital Projects Fund June 30, 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>
<b>1 - Local Taxes</b>								
11000: Local Property Tax	17,370,000	17,187,186	(182,814)	98.9	24,000,000	23,201,262	(798,738)	96.7
<b>1 - Local Taxes</b>	17,370,000	17,187,186	(182,814)	98.9	24,000,000	23,201,262	(798,738)	96.7
<b>2 - Local Non-Tax</b>								
23000: Investment Earnings	309,000	2,696,903	2,387,903	872.8	1,692,000	1,532,259	(159,741)	90.6
27000: Rentals & Leases	72,000	37,932	(34,068)	52.7	43,000	29,170	(13,830)	67.8
28000: Insurance Recoveries	0	0	0	100.0	0	0	0	100.0
29050: Mitigation Fees	0	0	0	100.0	0	0	0	100.0
<b>2 - Local Non-Tax</b>	381,000	2,734,835	2,353,835	717.8	1,735,000	1,561,428	(173,572)	90.0
<b>4 - State - Special Purpose</b>								
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
<b>4 - State - Special Purpose</b>	0	1,485,018	1,485,018	100.0	0	62,089	62,089	100.0
<b>8 - Revenue from other Agencies</b>								
81000: Governmental Entities	0	350,000	350,000	100.0	0	23,826	23,826	100.0
<b>8 - Revenue from other Agencies</b>	0	350,000	350,000	100.0	0	23,826	23,826	100.0
<b>9 - Other Financing Sources</b>								
92000: Sale of Real Property	500,000	0	(500,000)	0.0	500,000	0	(500,000)	0.0
<b>9 - Other Financing Sources</b>	500,000	0	(500,000)	0.0	500,000	0	(500,000)	0.0
<b><u>District Total</u></b>	<b>18,251,000</b>	<b>21,757,039</b>	<b>3,506,039</b>	<b>119.2</b>	<b>26,235,000</b>	<b>24,848,605</b>	<b>(1,386,395)</b>	<b>94.7</b>

Run Date: July 30, 2020

Run Time: 1:43 pm

Report ID: TS162.v4

**TACOMA SCHOOL DISTRICT NO. 10**  
**Income Statement and Changes in Fund Balance**  
**Transportation Vehicle Fund As Of: June 30, 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>
<b>Resources Available</b>					
<b>Committed and Assigned FB</b>					
819: Restricted to Fund Purposes	2,138,000	2,794,754	656,754	130.7	99.1
<b>Total Committed and Assigned FB</b>	<b>2,138,000</b>	<b>2,794,754</b>	<b>656,754</b>	<b>130.7</b>	<b>99.1</b>
<b>Total Beginning Fund Balance</b>	<b>2,138,000</b>	<b>2,794,754</b>	<b>656,754</b>	<b>130.7</b>	<b>99.1</b>
<b>Revenue</b>					
2 - Local Non-Tax	10,000	32,416	22,416	324.2	25.6
4 - State - Special Purpose	562,000	0	(562,000)	0.0	1.2
<b>Total Revenue</b>	<b>572,000</b>	<b>32,416</b>	<b>(539,584)</b>	<b>5.7</b>	<b>77.0</b>
<b>Total Resources Available</b>	<b>2,710,000</b>	<b>2,827,170</b>	<b>117,170</b>	<b>104.3</b>	<b>85.2</b>
<b>Uses of Resources</b>					
<b>Expenditures</b>					
910: Barcoded Equipment	780,000	0	780,000	0.0	0.0
941: Non-Barcoded Equipment	0	435,625	(435,625)	100.0	100.0
<b>Total Expenditures</b>	<b>780,000</b>	<b>435,625</b>	<b>344,375</b>	<b>55.8</b>	<b>45.5</b>
<b>Total Uses of Resources</b>	<b>780,000</b>	<b>435,625</b>	<b>344,375</b>	<b>55.8</b>	<b>45.5</b>
<b>Ending Fund Balance</b>	<b>1,930,000</b>	<b>2,391,545</b>	<b>461,545</b>	<b>123.9</b>	<b>165.6</b>

Run Date: July 30, 2020  
Run Time: 1:43 pm  
Report ID: TS156.v4

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Revenue by State and District Account**  
**Transportation Vehicle Fund June 30, 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>								
<b>2 - Local Non-Tax</b>								
23000: Investment Earnings	15,000	3,845	(11,155)	25.6	10,000	32,416	22,416	324.2
<b>2 - Local Non-Tax</b>	15,000	3,845	(11,155)	25.6	10,000	32,416	22,416	324.2
<b>4 - State - Special Purpose</b>								
44990: Transportation - Depreciation	597,000	7,399	(589,601)	1.2	562,000	0	(562,000)	0.0
<b>4 - State - Special Purpose</b>	597,000	7,399	(589,601)	1.2	562,000	0	(562,000)	0.0
<b>9 - Other Financing Sources</b>								
93000: Sale of Equipment	0	0	0	100.0	0	0	0	100.0
99000: Transfers - Redirection of Apportionment	2,000,000	2,000,000	0	100.0	0	0	0	100.0
<b>9 - Other Financing Sources</b>	2,000,000	2,000,000	0	100.0	0	0	0	100.0
<b>District Total</b>	<b>2,612,000</b>	<b>2,011,245</b>	<b>(600,755)</b>	<b>77.0</b>	<b>572,000</b>	<b>32,416</b>	<b>(539,584)</b>	<b>5.7</b>