

2020-2021 Second Quarter Financial Report

September 1, 2020 - February 28, 2021

(Unaudited)

Tacoma School District No. 10

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



www.tacomaschools.org

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

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

The following employees have been designated to handle questions and complaints of alleged discrimination:

Civil Rights Coordinator: Lisa Nolan, lnolan@tacoma.k12.wa.us, 253-571-1252;

Title IX Coordinator: Eric Hogan, ebogan1@tacoma.k12.wa.us, 253-571-1191;

504 Coordinator: Elementary, Tracye Ferguson, afergus@tacoma.k12.wa.us, 253-571-1096;

504 Coordinator: Secondary, Jon Bell, jbelle2@tacoma.k12.wa.us, 253-571-1225.

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



2020-2021

SECOND QUARTER FINANCIAL REPORT
for
TACOMA PUBLIC SCHOOLS

Financial Operations through: February 28, 2021

Board of Directors

Andrea Cobb
President

Elizabeth Bonbright
Vice-President

Lisa Keating
Director

Enrique Leon
Director

Korey Strozier
Director

Administration

Carla J. Santorno
Superintendent

Rosalind Medina
Chief Financial Officer

Report Prepared by Finance Department
Allison Deskins, Senior Financial Analyst

Date: March 23, 2021

To: Board of Directors

From: Rosalind Medina, Chief Financial Officer 

Re: Second Quarter Unaudited Financial Report 2020-21

INTRODUCTION

This financial report is broken down into the following sections:

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

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

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

GENERAL FUND SUMMARY

Table 1 compares financial operating results from September 1, 2020 through February 28, 2021 with information through the time frame for Fiscal Year 2020-21. Specific variances are explained in the body of this report.

Table 1

General Fund Comparison for the fiscal period ended	February 29, 2020	February 28, 2021	Variance Higher/(lower)
Beginning Fund Balance	\$ 39,945,306	\$ 36,893,527	\$ (3,051,779)
Revenue	211,330,566	213,117,660	1,787,094
Other Financing Sources	76,712	156,832	80,120
Total Resources Available	251,352,584	250,168,018	(1,184,566)
Expenditures	239,788,450	223,181,359	(16,607,090)
Other Financing Uses	-	-	-
Total Use of Resources	239,788,450	223,181,359	(16,607,090)
Ending Fund Balance	\$ 11,564,134	\$ 26,986,659	\$ 15,422,524

REVENUE and OTHER FINANCING SOURCES

COMPARISON OF CURRENT YEAR VS. PREVIOUS YEAR ACTUAL

General fund revenue and other financing sources for the second quarter were \$213,274,491. This was \$1,867,214 (+0.9%) more than last year at this time. This variance was due to a combination of changes in the nine sources of revenue and is described in the following paragraphs. Revenue from all nine sources and the increases or decreases from last year are summarized in **Table 2**.

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 March 23, 2021
 Section I – Financial Analysis - Page 3

Table 2

<u>Revenue and Other Financing Sources Comparison by Year</u>					
Revenue Source	Through February 2020	Percent of Total	Through February 2021	Percent of Total	Variance higher/(lower)
Local Taxes	\$ 20,002,297	9.46%	\$ 33,280,964	15.60%	\$ 13,278,667
Local Non-Tax	3,741,951	1.77%	564,084	0.26%	(3,177,867)
State, General Purpose	130,878,112	61.91%	125,216,634	58.71%	(5,661,478)
State, Special Purpose	38,128,077	18.04%	34,988,933	16.41%	(3,139,144)
Federal, General Purpose	147,393	0.07%	510,334	0.24%	362,941
Federal, Special Purpose	16,682,298	7.89%	16,186,940	7.59%	(495,358)
Revenue - Other Districts	1,125,362	0.53%	1,541,822	0.72%	416,460
Revenue - Other Agencies	625,077	0.30%	827,950	0.39%	202,873
Revenue - Other Financing	76,712	0.04%	156,832	0.07%	80,120
Total Revenue	\$ 211,407,278	100.00%	\$ 213,274,491	100.00%	\$ 1,867,214

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 was only 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. Because the district is now permitted to collect the entire voter-approved amount this year, local tax revenues increased \$13,278,667 (+66.4%) 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 \$3,177,867 (-84.9%) compared to this time last year. This variance is the result of the following:

- \$1,424,859 decrease in Nutrition Service sales due to a change in the way meals are being distributed this year as a result of distance learning
- \$588,892 decrease in tuition-based programs such as the foreign exchange program and tuition-based preschool due to a decrease in participation/enrollment
- \$248,600 decrease in funds generated from the sale of goods, supplies and services
- \$195,888 decrease in investment earnings
- \$174,407 decrease in income from district rentals & leases

- \$131,694 decrease in insurance recoveries
- \$117,537 decrease in revenue generated from the use of district facilities
- The remaining difference is due to smaller variances in several other programs

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

Revenue in this category decreased \$5,661,478 (-4.3%) compared to this time last year. This variance was the result of the following:

- Total apportionment revenue decreased \$5,873,893 from last year at this time, due to a decrease in enrollment
- LEA increased \$212,415 due to a hold-harmless LEA payment

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

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

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

Revenue in this category decreased \$3,139,145 (-8.2%) compared to this time last year. This variance is the result of the following:

- \$1,800,386 decrease in Special Education revenue due to a decrease in enrollment
- \$1,786,276 decrease in Transportation Operations revenue due to an decrease in rider revenue as a result of distance learning
- \$382,706 increase in Learning Assistance funding
- \$214,683 increase in revenue received from special & pilot programs
- The remaining difference is due to smaller variances in several other programs

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

Revenue in this category increased \$362,941 (+246.2%) compared to this time last year. This variance is the result of the following:

- \$360,796 increase in revenue received from the distribution of federal forest fees
- The remaining difference is due to smaller variances in several other programs

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

Combined revenues in this category decreased \$495,358 (-3.0%) compared to this time last year. This variance is the result of the following:

- \$3,852,970 increase in funding for COVID-19 associated expenditures
- \$1,475,246 decrease in free, reduced & regular meal reimbursements
- \$1,201,560 decrease in Title I funding
- \$579,618 decrease in USDA commodities
- \$398,651 decrease in supplemental Special Education funding
- \$323,551 decrease in funding for the Head Start program
- The remaining variance is due to smaller variances in several other programs

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

Revenues in this category increased \$416,460 compared to this time last year. This variance was the result of the following:

- \$416,460 increase in revenue from other districts for Special Education services for non-resident FTE. This variance reflects a difference in the timing of when revenue was collected last year compared to this year.

Revenue – Other Agencies consists of funding from education service districts, other governmental entities and private foundations. Revenue in this category increased \$202,873 (+32.5%) compared to this time last year. This variance was the result of the following:

- \$200,245 increase in revenue for Early Childhood Education services
- The remaining variance is due to smaller variances in several other program

Revenue - Other Financing includes revenue from the sale of equipment and the transfer of revenues from other funds.

Revenue in this category increased \$80,120 (+104.4%) compared to this time last year.

COMPARISON OF BUDGET VS. PROJECTED

Table 3 compares budgeted and projected revenues and other financing sources for 2020-21. Projected revenue is \$462,999,958 which is \$33,398,466 (-6.7%) under budget.

Table 3

Revenue and Other Financing Sources					
Revenue Source	Budget	Percent of Total	Projected	Percent of Total	Variance over/(under)
Local Taxes	\$ 72,897,467	14.69%	\$ 73,526,757	15.90%	\$ 629,290
Local Non-Tax	9,839,497	1.98%	2,012,025	0.28%	(7,827,472)
State, General Purpose	267,718,024	53.93%	255,874,516	55.35%	(11,843,508)
State, Special Purpose	100,732,593	20.29%	83,044,773	17.96%	(17,687,820)
Federal, General Purpose	489,093	0.10%	695,342	0.15%	206,249
Federal, Special Purpose	37,458,761	7.55%	40,055,213	8.66%	2,596,452
Revenue - Other Districts	1,885,009	0.38%	1,580,256	0.34%	(304,753)
Revenue - Other Agencies	2,377,978	0.48%	3,002,863	0.65%	624,885
Revenue - Other Financing	3,000,000	0.60%	3,208,212	0.69%	208,212
Total Revenue	\$ 496,398,422	100.00%	\$ 462,999,958	100.00%	\$ (33,398,466)

Local Tax revenue is projected to be \$629,290 (-0.9%) below budget. This variance is due to collections through the first quarter being lower than anticipated when the budget was adopted.

Local Non-Tax revenue is projected to be \$7,827,472 (-79.6%) below budget. This variance is the result of the following:

- \$1,698,593 projected decrease in nutrition service sales revenue due to a change in the way meals are being distributed this year as a result of distance learning
- \$969,505 projected decrease from fees collected from students
- \$948,046 projected decrease in investment earnings
- \$711,741 projected decrease in unassigned local support revenues
- \$700,00 projected decrease in indirects collected from the Capital Project Fund
- \$601,562 projected decrease from budget in tuition-based programs
- \$495,753 projected decrease from revenue collected from rental property
- \$413,391 projected decrease in sales of supplies and services
- \$340,476 decrease in income collected from facility use
- The remaining variance is due to smaller variances in several other programs

State General Purpose revenue is projected to be \$11,843,508 (-4.4%) below budget. This variance is the result of the following:

- \$12,149,297 projected decrease in Basic Education and Special Education apportionment funding due to student FTE in both programs being about 1,178 less than what was budgeted.
- The remaining variance is due to smaller variances in several other programs

State Special Purpose revenue is projected to be \$17,687,820 (-17.6%) under budget. This variance is the result of the following:

- \$8,936,136 projected decrease in Transportation Operations revenue due to an decrease in rider revenue as a result of distance learning
- \$6,665,578 projected decrease from budget for Special Education funding due to a decrease of about 137 student FTE below budget
- \$4,090,798 projected decrease from budget due to grant capacity that will be used, but moved to their respective programs through accounting transactions
- The remaining variance is due to smaller variances in several other programs

Federal General Purpose revenue is projected to be \$206,249 (+42.2%) above budget. This variance is the result of the following:

- \$360,796 projected increase in revenue received from the distribution of federal forest fees
- The remaining difference is due to smaller variances in several other programs

Federal Special Purpose revenue is projected to be \$2,596,452 (+6.9%) above budget. This variance is the result of the following:

- \$9,734,662 projected decrease free, reduced & regular meal reimbursements
- \$9,667,576 projected increase in community services funding which includes nutrition services funding in place of meal reimbursement
- \$4,288,041 projected increase in targeted COVID-19 funding through ESSER (Elementary and Secondary School Emergency Relief) and CARES (Coronavirus Aid, Relief, and Economic Security Act)
- \$886,498 projected decrease from USDA commodities
- \$849,915 projected decrease for the Head Start program
- The remaining variance is due to smaller variances in several other programs

Revenue from other districts is projected to be \$304,753 (-16.2%) below budget. This variance is the result of the following:

- \$304,753 projected decrease in revenue from other districts for Special Education services for non-resident FTE due to lower than budgeted enrollment

Revenue from other agencies is projected to be \$624,885 (+26.3%) above budget. This variance is the result of the following:

- \$501,020 projected increase in grants funded by the City of Tacoma
- The remaining variance is due to smaller variances in several other programs

Revenue from other financing sources is projected to be \$208,212 (+6.9%) above budget. This variance is the result of the following:

- \$208,212 projected increase from the sale of district equipment
- The remaining variance is due to smaller variances in several other programs

EXPENDITURES

COMPARISON OF CURRENT YEAR VS. PREVIOUS YEAR ACTUAL

General fund expenditures through the third quarter were \$223,181,359. This was a decrease of \$16,607,090 (-6.9%) from last year at this time. Expenditures by object and variances from the previous year are summarized in **Table 4**.

Table 4

<u>Expenditure and Other Financing Uses Comparison by Year</u>					
Expenditure Objects	Through February 2020	Percent of Total	Through February 2021	Percent of Total	Variance higher/(lower)
Certificated Salaries	\$ 107,186,162	44.70%	\$ 108,719,423	48.71%	\$ 1,533,261
Classified Salaries	37,986,768	15.84%	34,362,269	15.40%	(3,624,499)
Employee Benefits	58,230,353	24.28%	54,958,359	24.62%	(3,271,994)
Supplies and Materials	10,268,576	4.28%	7,379,899	3.31%	(2,888,677)
Contractual Services	25,423,176	10.60%	17,330,746	7.77%	(8,092,430)
Local Mileage & Travel	347,553	0.14%	42,630	0.02%	(304,923)
Capital Outlay	345,862	0.14%	388,032	0.17%	42,170
Total Expenditures	\$ 239,788,450	100.00%	\$ 223,181,359	100.00%	\$ (16,607,090)

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 \$1,533,261 (+1.4%) compared to this time last year. This variance is the result of the following:

- \$4,385,675 increase in regular salaries due to negotiated salary increases, including +3.1% increase for teachers
- \$1,698,342 decrease in certificated substitute pay
- \$758,974 decrease in extra-work pay
- 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 \$3,624,499 (-9.5%) compared to this time last year. This variance is the result of the following:

- \$1,389,788 decrease in extra work for extra pay
- \$829,070 decrease in in classified regular salaries
- \$621,298 decrease in classified substitute pay
- \$578,747 decrease in overtime
- The remaining variance 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 decreased \$3,271,994 (-5.6%) compared to this time last year. This variance is a result of the implementation of the Washington State School Employees Benefits Board and a change in the accrual accounting process for health care benefits.

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

Expenditures in this category decreased \$2,888,677 (-28.1%) compared to this time last year. This variance is the result of the following:

- \$2,089,217 increase in purchases made in response to COVID-19 and the shift to remote learning including laptop purchases for student distribution
- \$1,185,606 decrease in total district-wide food costs
- \$1,211,125 decrease in textbooks & materials due to a new math curriculum adoption made in 2019-20
- \$1,162,800 decrease in general district-wide supplies & materials
- \$578,020 decrease in software purchases including a software component of the math curriculum adoption made last year
- \$355,280 decrease in fuel charges
- The remaining variance is due to smaller variances in several other programs

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

Expenditures in this category decreased \$8,092,430 (-31.8%) compared to this time last year. This variance was the result of the following:

- \$3,744,137 decrease in general purchased services which includes various contracts across the district
- \$3,233,698 decrease in the transportation base rate paid to First Student
- \$1,806,665 decrease in the district's general liability insurance due to a timing difference of when payments were made to the WA Risk Management Pool this year vs last year
- \$1,670,176 increase in COVID-19 related contracts including alternative education services provided through online resources
- \$491,876 decrease in contracted transportation such as services used for McKinney-Vento and athletics
- \$445,439 decrease in district-wide repairs
- \$287,096 increase in district-wide utilities
- \$212,192 decrease in election costs due to charges made last year for the 2019-20 levy election
- \$138,171 increase in software licensing
- 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 \$304,923 (-87.7%) compared to this time last year. This variance is due to a reduction in district-wide staff and student travel.

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

Expenditures in this category increased \$42,170 (+12.2%) compared to this time last year.

Comparison of Budget vs. Projected

Table 5 compares budgeted and projected annual expenditures in each object category for 2020-21. The total expenditures are projected to be \$461,991,018 which is \$40,838,439 (-8.1%) below budget.

Table 5

Expenditure Objects	<u>Projected Expenditures</u>				
	Budget	Percent of Total	Projected	Percent of Total	Variance (over)/under
Certificated Salaries	\$ 231,340,245	46.01%	\$ 224,662,949	48.63%	\$ 6,677,296
Classified Salaries	74,471,976	14.81%	69,102,721	14.96%	\$ 5,369,255
Employee Benefits	113,904,209	22.65%	107,067,193	23.18%	\$ 6,837,016
Supplies and Materials	28,297,429	5.63%	15,558,192	3.37%	12,739,237
Contractual Services	53,007,270	10.54%	44,246,368	9.58%	8,760,902
Local Mileage & Travel	501,147	0.10%	104,742	0.02%	396,405
Capital Outlay	1,307,180	0.26%	1,248,852	0.27%	58,328
Total Expenditures	\$ 502,829,456	100.00%	\$ 461,991,018	100.00%	\$ 40,838,439

Certificated and Classified Salaries are projected to be \$6,677,296 (-2.9%) and \$5,369,255 (-7.2%) below budget, respectively. Much of the underspend comes from the reduced need for substitutes and the decline in extra-work time.

Employee Benefits are projected to be \$6,837,016 (-6.0%) under budget. This variance is the result of the following:

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

Supplies and Materials are projected to be \$12,739,237 (-45.0%) under budget. This variance is the result of the following:

- \$16,315,096 projected savings in general district-wide supplies & materials due to the shift in remote learning
- \$1,436,509 projected overspend in non-capitalized equipment (under \$5,000 per item), partly due to technology & laptop purchases made in response to the move to remote learning

- \$1,332,569 projected overspend in textbooks & resources due in part to some purchases made by the Curriculum & Instruction department made after the budget was adopted
- The remaining variance is due to smaller variances in several other programs

Contractual Services are projected to be \$8,760,902 (-16.5%) below budget. This variance is the result of the following:

- \$10,270,415 projected savings in general district-wide purchased services, including intentional reserves in the supplemental allocations account established to offset some of the overspend in other categories
- \$1,690,453 projected overspend in software licensing
- \$811,492 projected overspend in district-wide utilities
- \$348,580 projected savings in consultants
- \$298,635 projected savings in pupil transportation including the base rate paid to First Student, bus passes provided to students and contracted transportation services for other programs such as McKinney-Vento
- \$267,537 projected savings in district-wide rental services
- The remaining variance is due to smaller variances in several other programs

Local Mileage and Travel expenditures are projected to be \$396,405 (-79.1%) below budget. This savings is a result of lower spending on local mileage costs and overnight travel.

FUND BALANCE

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

- **Nonspendable** accounts represent those portions of the fund balance that cannot be spent either because they are not in a spendable form, (e.g., inventories and prepaid items) or are legally required to be maintained intact, (e.g., trust principal).
- **Restricted** accounts represent those amounts that are restricted to specific purposes. These restrictions may be either externally imposed by creditors, grantors, contributors, laws, or regulations of other governments, or imposed by law through constitutional provisions or enabling legislation.

- **Committed** accounts represent those amounts that can only be used for specific purposes pursuant to constraints imposed by resolution of the board of directors. These committed fund balances cannot be used for any other purposes unless the board takes action to change or remove the original limitations. Reserves for debt and fiscal management, encumbrances, and contingencies are reported here.
- **Assigned** fund balance accounts comprise amounts the district intends to use for a specific purpose. Authority for making these assignments rests with senior administration of the district.
- **Unassigned** fund balance includes all resources not reported in the other four classifications. These resources are the only ones that are truly available for any purpose.

Fund balance is the excess of assets of a governmental unit over its liabilities (i.e., beginning fund balance plus revenues, less expenditures and transfers, equals ending fund balance). In accordance with Government Accounting Standards Board (GASB) Statement 54, *Fund Balance Reporting and Governmental Fund Type Definition* are as follows: Nonspendable, Restricted, Committed, Assigned or Unassigned. Funds that are designated for a specific purpose are placed in fund balance accounts per the Board's Debt and Fiscal Management Policy 6015 and generally accepted accounting principles (GAAP). The Debt and Fiscal Management Regulation targets the fund balance at 5% of general fund revenues less other financing sources at year-end, and for the month of February, the district is at 8.24%. These fund balance accounts are structured to facilitate the prudent fiscal operation of the district. These accounts should remain at the designated levels unless there is substantial change in the district's operational requirements. The accounts are frequently reviewed in relation to board policies and GAAP requirements.

Table 6 shows a comparison of the fund balance accounts as of February 29, 2020 and February 28, 2021. The fund balance fluctuates with both the receipt of revenues and the flow of expenditures.

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Table 6

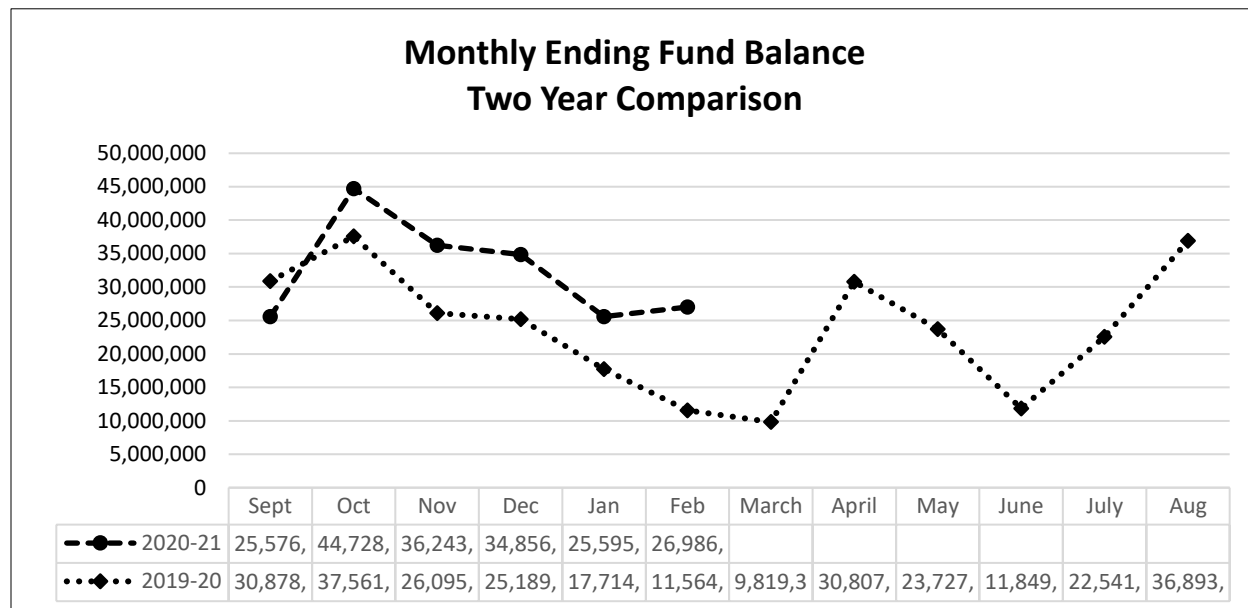
Fund Balance Descriptions for the fiscal period ended	Fund Balance Comparison by Year				
	February 2020	Percent of Revenue	February 2021	Percent of Revenue	Variance higher/(lower)
Nonspendable - Inventory & Prepaid Items	\$ 4,333,231	0.93%	\$ 4,837,911	0.98%	\$ 504,681
Committed to Debt and Fiscal Management	-	0.00%	-	0.00%	-
Committed to Encumbrances	207,939	0.04%	1,104,130	0.22%	896,191
Committed to Contingencies	1,000,000	0.21%	1,000,000	0.20%	-
Total Debt & Fiscal Management Fund Balance	\$ 5,541,170	1.18%	\$ 6,942,041	1.41%	\$ 1,400,871
Restricted for Carryover	\$ 2,084,993	0.45%	\$ 2,071,834	0.42%	\$ (13,159)
Restricted for Debt Service	323,798	0.07%	218,832	0.04%	(104,966)
Assigned to Carryover	2,218,341	0.47%	2,392,398	0.48%	174,057
Assigned to Curriculum & Instruction	3,157,779	0.68%	2,179,295	0.44%	(978,484)
Assigned to Future Operations	4,393,592	0.94%	5,198,019	1.05%	804,427
Restricted or Assigned Fund Balance	\$ 12,178,503	2.60%	\$ 12,060,378	2.44%	\$ (118,126)
Total Nonspendable, Restricted, Committed and Assigned Fund Balance	\$ 17,719,673	3.79%	\$ 19,002,419	3.85%	\$ 1,282,745
Unassigned Fund Balance	\$ (18,003,174)	-3.85%	\$ (11,135,230)	-2.26%	6,867,945
Unassigned for Minimum FB Policy	\$ 17,998,409	3.85%	\$ 17,727,880	3.59%	(270,529)
Total Unassigned Fund Balance	\$ (4,765)	0.00%	\$ 6,592,650	1.34%	\$ 6,867,945
Total Fund Balance	\$ 17,714,909	3.79%	\$ 25,595,070	5.19%	\$ 7,880,161
Revenue less other financing	\$ 467,772,128	*	\$ 493,398,422	**	

*2019-20 total actual revenue less other financing sources as of August 31, 2020

**2020-21 budgeted revenue less other financing sources

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

Table 7



Cash Management

In addition to the fund balance, another key performance indicator used to monitor the financial health of the district is cash on hand. The district uses cash to meet payroll and pay bills as they arise. Because revenue is not received on a regular schedule over the course of the year, the cash on hand balance will fluctuate as those expenditures occur. For the month of February, total cash on hand was \$43,648,495 and daily expenditures amounted to \$1,290,967 per day which when used in the formula [cash on hand / daily expenditures] equates to 33.81 days of cash on hand.

Table 8 displays a comparison of cash on hand records through the period ending February 29, 2020 and February 28, 2021

Table 8

<u>Cash Balance Comparison by Year</u>				
	February 2020	February 2021	Variance higher/(lower)	
230 - Cash with Key Bank	\$ 580,865	\$ 136,506	\$ (444,359)	
240 - Cash with Treasurer	3,722,110	2,165,911	(1,556,199)	
241 - Warrants Outstanding	(2,248,967)	(307,280)	1,941,688	
45x - Investments	33,890,431	41,653,357	7,762,926	
Total Cash on Hand	\$ 35,944,439	\$ 43,648,495	\$ 7,704,055	
Avg Daily Balance	\$ 1,239,463	\$ 1,558,875	\$ 319,411	
Days Cash on Hand	24.28	33.81	9.53	

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

- The **Nonspendable - Inventory & Prepaid Items** account represents the portion of the fund balance that cannot be spent because it is not in a spendable form, (i.e., inventories and prepaid items). This account was set at \$4,837,911 to represent the inventory balance on August 31.
- The **Committed to Debt and Fiscal Management** account was established at \$0 and the funds were placed into *Unassigned for Minimum Fund Balance Policy* to comply with board policy of maintaining a minimum fund balance.
- The **Committed to Encumbrances** account of \$1,104,130 was established at an amount equal to the estimated outstanding purchase orders on August 31.
- The **Committed to Contingencies** account of not less than one million dollars is the targeted amount that is established to facilitate district operations and to provide for a contingency fund in case of a substantial change in revenue and/or expenditures.

Restricted or Assigned Fund Balance The following fund balanced accounts are restricted or assigned due to the nature of the funding source and/or specific uses:

- The **Restricted for Carryover** account is established for restricting amounts determined to be unspent carryover funds with restricted use. This would include the following state funding streams: Learning Assistance Program, Career and Technical Education – Middle School, Highly Capable, State Institutions, Fire District, and other such unspent funds as may be subject to carryover.
- The **Restricted for Debt Service** account is established to accumulate and restrict fund balance for future payment of contractual obligations incurred and carried on the schedule of long-term debt.
- The **Assigned to Carryover** account is established to represent management's and/or the board of director's intended use of a portion of the fund balance for the carryover of unrestricted funds at the end of the fiscal year. The district adopted the policy of allowing certain programs and budget responsibility centers (BRC) the ability to carryover funds from one year to the next in order to provide better flexibility in the budget planning process for all managers and cost centers.
- The **Assigned to Curriculum and Instruction** account is established to represent management's and/or the board of director's intended use of a portion of the fund balance for the implementation of a cyclical curriculum adoption plan. This reserve will fluctuate yearly depending upon budget allocations and actual fiscal year expenditures for planned adoptions.
- The **Assigned to Future Operations** account is established to represent management's and/or the board of director's intended use of a portion of the fund balance. This account is used as a means for accumulating resources that have been designated as a one-time source of funding to help balance future years operating budgets.

Unassigned Fund Balance The following fund balance account includes all resources not reported in the other four fund balance designations. These resources are the only ones that are available for any purpose:

- The **Unassigned Fund Balance** account is the net result of operations. This account fluctuates with both the receipt of revenues and the flow of expenditures. When local taxes are collected, this balance is high. The yearly cycle of revenues and expenditures are considered when developing both the projections for the current year and the budget for the upcoming year.

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

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

Table 9

Fund Balance Descriptions	Fund Balance				
	2020-21 Budget	Percent of Revenue	2020-21 Projected	Percent of Revenue	Variance higher/(lower)
Nonspendable - Inventory & Prepaid Items	\$ 3,747,472	0.76%	\$ 4,837,911	1.05%	\$ 1,090,439
Committed to Debt and Fiscal Management	-	0.00%	-	0.00%	-
Committed to Encumbrances	213,631	0.04%	1,104,130	0.24%	890,499
Committed to Contingencies	1,000,000	0.20%	1,000,000	0.22%	-
Total Debt & Fiscal Management Fund Balance	\$ 4,961,103	1.01%	\$ 6,942,041	1.51%	\$ 1,980,938.14
Restricted for Carryover	\$ -	0.00%	\$ 2,071,834	0.45%	\$ 2,071,834
Restricted for Debt Service	197,840	0.04%	218,832	0.05%	20,992
Assigned to Carryover	-	0.00%	2,392,398	0.52%	2,392,398
Assigned to Curriculum & Instruction	-	0.00%	2,179,295	0.47%	2,179,295
Assigned to Future Operations	331,889	0.07%	-	0.00%	(331,889)
Restricted or Assigned Fund Balance	\$ 529,729	0.11%	\$ 6,862,359	1.49%	\$ 6,332,630
Total Nonspendable, Restricted, Committed and Assigned Fund Balance	\$ 5,490,832	1.11%	\$ 13,804,401	3.00%	\$ 8,313,569
Unassigned Fund Balance	\$ 18,578,476	3.77%	\$ 8,050,520	1.75%	\$ (10,527,956)
Unassigned for Minimum FB Policy	-		16,047,546		
Total Unassigned Fund Balance	\$ 18,578,476	3.77%	\$ 24,098,066	1.75%	\$ (10,527,956)
Total Fund Balance	\$ 24,069,308	4.88%	\$ 37,902,467	8.24%	\$ 13,833,159
Revenue less other financing	\$ 493,398,422	**	\$ 459,791,746	***	

**2020-21 budgeted revenue less other financing sources

*** 2020-21 projected revenue less other financing sources as of February 28, 2021

MAJOR PROGRAMS

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

Curriculum & Instruction

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

The vision of the C&I Department:

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

The mission of the C&I Department:

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

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

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

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

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

2020-21 School Year at a Glance...

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

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

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

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

It is currently projected that the Curriculum & Instruction Program will end the year with underspend of \$3,808,058.

Table 10 displays the 2020-21 budgeted and projected expenditures for the Curriculum and Instruction department.

Table 10

<u>Curriculum & Instruction</u>				
<u>Resources</u>		<u>Budget</u>	<u>Projection</u>	<u>Variance Incr/(Decrease)</u>
State Funding		\$ 4,137,514	\$ 4,023,053	\$ (114,461)
Basic Ed Enrichment		-	-	-
		\$ 4,137,514	\$ 4,023,053	\$ (114,461)
Carryover Reserve		2,179,295	2,179,295	-
One Time Additional Funding		-	-	-
Total Resources Available		\$ 6,316,809	\$ 6,202,348	\$ (114,461)
 <u>Expenditures</u>				
<u>BRC</u>	<u>Description/Content Area</u>	<u>Budget</u>	<u>Projection</u>	<u>Variance Under/(Over)</u>
703	Fine Arts	\$ 48,590	17,632	\$ 30,958
711	C&I K-12 Math	1,583,299	986,672	596,627
712	C&I K-12 Social Studies	560,838	172,428	388,410
713	C&I K-12 Arts Education	859,299	99,979	759,320
714	C&I 6-12 World Languages	55,647	61,762	(6,115)
715	C&I Integrated Content	185,445	43,867	141,578
716	C&I Textbook Depository	-	-	-
717	C&I Teacher Support	148,554	79,154	69,400
718	C&I Literacy	1,894,012	665,157	1,228,855
720	C&I Science/Health/Envrmt	909,691	269,502	640,189
743	C&I Fitness & Health	71,434	15,768	55,666
Total Expenditures		\$ 6,316,809	\$ 2,394,290	\$ 3,873,929
	Ending Balance	\$ -	\$ 3,808,058	\$ 3,759,468

Child Nutrition Services

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

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

Revenues are currently projected to be \$1,802,558 under budget. Supplies and contractual expenditures for the program are projected to be \$788,333 and \$217,122 over budget, respectively. These accounts are partially offset by projected savings in salaries and benefits. Therefore, it is currently projected that the program will end the year with an operating shortfall of \$2,101,029.

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

Table 11

Child Nutrition Services Program Summary (Programs 98.XXX & 89150)			
	<u>Budget</u>	<u>Projected</u>	<u>Variance</u> Favorable/ (Unfavorable)
Revenue			
Food Sales	\$ 1,701,518	\$ 4,028	\$ (1,697,490)
State Funding	251,584	251,584	-
Federal Funding	10,755,995	9,902,958	(853,037)
Other Governmental Entities	-	-	-
Sale of Equipment	-	-	-
Total Revenue	\$ 12,709,097	\$ 10,158,570	\$ (2,550,527)
Indirect Charges	(764,619)	(16,650)	747,969
Local Support	721,781	721,781	-
Prior Year Carryover	-	-	-
Total Resources	\$ 12,666,259	\$ 10,863,701	\$ (1,802,558)
Expenditures			
Salaries	\$ 5,408,308	\$ 4,904,089	\$ 504,219
Benefits	3,628,148	3,302,446	325,702
Supplies	3,120,368	3,908,701	(788,333)
Contractual	545,168	762,290	(217,122)
Travel	9,800	2,334	7,466
Equipment	1,000	74,035	(73,035)
Internal Transfers (in)/out	(46,533)	10,834	(57,367)
Total Expenditures	\$ 12,666,259	\$ 12,964,729	\$ (298,470)
Transfer Out	-	-	-
Total Use of Resources	\$ 12,666,259	\$ 12,964,729	\$ (298,470)
Ending Balance	\$ -	\$ (2,101,028)	\$ (2,101,029)

Special Education

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

The state uses an average headcount from October to June to determine the state special revenue funding of resident population for Special Education. The current projected average is 4,304 students; a decrease of 372 students from last year's average of 4,676. Based on the state formula, the district will be funded for up to an average of 3,989 students.

Revenue is projected to be \$6,912,153 below budget. Collectively, state and federal funding is projected to be \$6,920,085 below budget due to lower enrollment than anticipated. Program expenditures are projected to be \$4,815,943 under budget due to many students currently learning remotely and a pause to in-person services. As a result, it is currently projected that the program will end the year with an operating deficit of \$2,096,209.

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

Table 12

Special Education Consolidated Program Summary (Programs 01210, 21XXX, 22XXX, 24XXX)				
	<u>Budget</u>	<u>Projected</u>	<u>Variance</u>	
			Favorable/ (Unfavorable)	
Revenue				
State Funding	\$ 53,730,742	\$ 47,066,325	\$ (6,664,417)	
Federal Funding	7,054,456	6,798,788	(255,668)	
Other Districts	1,885,009	1,580,256	(304,753)	
Other Agencies	-	-	-	
Total Revenue	\$ 62,670,207	\$ 55,445,369	\$ (7,224,838)	
Indirect Charges		(3,054,096)	312,685	
Local Support	5,258,294	5,258,294	-	
Prior Year Carryover	-	-	-	
Total Resources	\$ 64,561,720	\$ 57,649,568	\$ (6,912,153)	
Expenditures				
Certificated Salaries	\$ 33,311,445	\$ 33,206,109	\$ 105,336	
Classified Salaries	8,756,834	7,851,360	905,474	
Benefits	16,391,860	15,740,387	651,473	
Supplies		321,153	9,917	
Contractual	5,684,356	2,614,759	3,069,597	
Travel		10,638	48,162	
Equipment	-	-	-	
Internal Transfers (in)/out		1,372	25,983	
Total Expenditures	\$ 64,561,720	\$ 59,745,777	\$ 4,815,943	
Transfer Out	-	-	-	
Total Use of Resources	\$ 64,561,720	\$ 59,745,777	\$ 4,815,943	
Net Surplus/(Deficit)	\$ -	\$ (2,096,209)	\$ (2,096,210)	

Transportation

The district has its own fleet and bus drivers that transport special education students to and from school while contracting with First Student Services for basic education students. The transportation department's expenditures include costs associated with transporting all district students.

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

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

It is currently projected that the program will end the year with an operating deficit of \$6,197,978. The program revenue is projected to be \$8,723,795 below budget due to a decrease in ridership because of the shift to remote/hybrid learning and program expenditures are projected to be \$2,525,817 under budget.

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

Table 13

Transportation Program Summary			
	<u>Budget</u>	<u>Projected</u>	<u>Variance</u> Favorable/ (Unfavorable)
Revenue			
Local Support	\$ 408,262	\$ 408,262	\$ -
Local Non-Tax	100,000	10,154	(89,846)
State Special Purpose	14,946,118	6,009,982	(8,936,136)
Total Revenue	\$ 15,454,380	\$ 6,428,397	\$ (9,025,983)
Indirect Charges	(505,424)	(203,236)	302,188
Prior Year Carryover	-	-	-
Total Resources	\$ 14,948,956	\$ 6,225,161	\$ (8,723,795)
Expenditures			
Salaries	\$ 4,318,939	\$ 2,982,000	\$ 1,336,939
Benefits	2,261,847	1,519,055	742,792
Supplies	823,862	585,662	238,200
Contractual	8,579,425	7,420,377	1,159,048
Travel	-	-	-
Equipment	-	-	-
Internal Transfers (in)/out	(1,035,117)	(83,955)	(951,162)
Total Expenditures	\$ 14,948,956	\$ 12,423,139	\$ 2,525,817
Total Use of Resources	\$ 14,948,956	\$ 12,423,139	\$ 2,525,817
Net Surplus/(Deficit)	\$ -	\$ (6,197,978)	\$ (6,197,978)

Career-Technical Education

Career and Technical Education (CTE) 2020 - 21 Guiding Priorities:

“World Class CTE” means being the absolute best in the world at what we do as defined by ALL students graduating from Tacoma Public Schools being ready for life after high school. The CTE program will align curriculum, instructional materials, and professional development to ensure teachers and students have the tools and support for each student to earn one or more industry recognized credentials prior to graduation, earn CTE dual credit (college credit) while enrolled in high school CTE courses, and participate in extended learning leadership activities. *Student attainment of industry recognized credentials* is a measurable indicator for the strategic plan goal of Academic Excellence, and ensures each student is ready to enter post-secondary education and/or the workplace. Engagement in rigorous and relevant instruction through project-based learning and industry-standard equipment to meet college level learning standards is founded in the belief that all students can learn at high levels when provided high quality learning activities.

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

- 1) We can be the best in the world for documented student attainment of industry recognized credentials, CTE dual credit and student leadership development.
- 2) CTE team members are passionate believers in the value of Career and Technical Education in preparing students for life after high school.
- 3) Through diligent collection and monitoring of data, staff and community will rally in support of each student having a meaningful and successful K-12 learning experience in Tacoma Public Schools.

Theory of Action: If we focus our effort and resources to expand opportunities and remove barriers for students to attain industry recognized credentials, CTE dual credit, and participate in leadership activities, then programs will align to current in-demand needs of the workplace and students will have a competitive advantage for entry-level employment and/or post-secondary education.

CTE program highlights for 2020-21 include the following:

- Expanded opportunities for students to earn industry recognized credentials in innovative certification programs as reflected on the updated CTE webpage.
- Utilized Budgeting by Priorities process to align resources for expansion and support of student attainment of industry recognized credentials and CTE dual credit.
- Developed CTE Student Leadership Club Advisor Stipend Schedule to resource for supervision and coordination with consistency and fairness.

- Updated District-wide Plan for Career and Technical Education to communicate program delivery and Comprehensive Local Needs Assessment and Annual Program Evaluation in transparency with input from stakeholders.
- Increased attainment of industry recognized certifications by senior cohort from 34.9% (2018) to 39.1% (2019) to 55.0% (2020).
- Initiated Cohort #4 of the Washington State Department of Labor and Industry registered youth apprenticeship for advanced manufacturing in partnership with the Aerospace Joint Advisory Committee (AJAC) for Production Technician.
- Tacoma School District No. 10 a registered apprenticeship sponsor (#2163) with the Washington Apprenticeship and Training Council celebrated first student to journey-out into full-time employment with Titus-Will Ford.
- Innovative Certification Program for Wildland Fire Certification had first student employed with the Washington State Department of Natural Resources on an engine crew for the summer of 2020.
- Developed High School and Beyond Plan platform in Schoology and implemented for grades 7-12 in a student portfolio-based model directly aligned for student meeting standard on all OSPI HSBP components, and aligned to Safety Net reimbursement process.
- Initiated district-wide digitally delivered Finance and Entrepreneurship Club for students to learn financial literacy and network with business partners for employment and starting small businesses.
- Upgraded Summer Jobs 253 program through digital delivery of Community Leadership Program.
- Updated the Tacoma Career and Technical Education District-wide Plan to align Carl Perkins V Grant, Comprehensive Local Needs Assessment, General Advisory Committee Goals, and Budgeting by Priorities Process.
- Organized CTE advisory committees around one General Advisory Committee meeting four times per year, one Advisory Leadership Team meeting 4 times per year, and eighteen specific pathway advisory committees meeting three times per year and delivered through Microsoft Teams.
- Prioritized effort and resources to lead programming towards the four OSPI recognized in-demand career pathways: 1) Computer Sciences, 2) Skilled Technical Trades, 3) Healthcare Careers, 4) Environmental Services
- Prepared inventory of all CTE courses and 2.0 credit course sequences to meet OSPI's new CTE course sequence graduation pathway option.
- Awarded Computer Science for All Grant by OSPI and initiated team to develop mission, vision and action plans for district-wide implementation of computer science education in Tacoma Public Schools.

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Program revenues are projected to be \$2,508,953 below budget due to a decrease in enrollment and expenditures are currently projected to be \$1,619,804 under budget. It is currently projected that the program will end the year with a deficit of \$889,149.

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

Table 14

Career-Technical Education Program Summary (Program 31.XXX, 34.XXX & 38.XXX)			
	<u>Budget</u>	<u>Projected</u>	<u>Variance</u> Favorable/ (Unfavorable)
Revenue			
Sales	\$ 40,000	\$ 4,327	\$ (35,673)
State - Apportionment	18,291,095	15,579,339	(2,711,756)
Federal Special Purpose	254,097	273,685	19,588
Revenue from Other Districts	-	-	-
Revenue from Other Agencies	-	-	-
Sale of Equipment	-	-	-
Total Revenue	\$ 18,585,192	\$ 15,857,351	\$ (2,727,841)
Indirect Charges	(887,373)	(668,484)	218,888
Prior Year Carryover	-	-	-
Total Resources	\$ 17,697,819	\$ 15,188,867	\$ (2,508,953)
Expenditures			
Certificated Salaries	\$ 10,052,359	\$ 10,440,297	\$ (387,938)
Classified Salaries	1,005,358	744,313	261,045
Benefits	4,104,412	3,805,057	299,355
Supplies	1,195,817	261,982	933,835
Contractual	1,267,379	624,851	642,528
Travel	53,790	2,653	51,137
Equipment	-	196,338	(196,338)
Internal Transfers (in)/out	18,704	2,524	16,180
Total Use of Resources	\$ 17,697,819	\$ 16,078,015	\$ 1,619,804
Net Surplus/(Deficit)	\$ -	\$ (889,149)	\$ (889,149)

Facilities

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

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

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

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

Expenditures are currently projected to end the year \$789,113 over budget due to an overspend in supplies and purchased services which are estimated to be collectively over budget by \$842,040.

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

Table 15

Facilities Program Summary (Q2 2020-21)			
	<u>Adopted Budget</u>	<u>Projected</u>	<u>Variance</u> Favorable/ (Unfavorable)
Expenditures			
Classified Salaries	\$ 15,677,613	\$ 16,153,052	\$ (475,439)
Benefits	7,597,275	6,996,120	601,155
Supplies	1,042,024	1,567,947	(525,923)
Contractual	804,675	1,120,792	(316,117)
Travel	1,300	3,761	(2,461)
Equipment	83,000	114,294	(31,294)
Internal Transfers (in)/out	(115,550)	(76,516)	(39,034)
Total Expenditures	\$ 25,090,337	\$ 25,879,450	\$ (789,113)

Categorical Programs

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

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

GENERAL FUND CONCLUSION

Table 16 displays the budget and projections for fund balance, revenues, and expenditures. Currently the district is projected to end the year with a fund balance of approximately \$37,902,467.

METHOD 1 – Historical trends are used as the basis of the analysis and any known exceptions are factored into the equations. The revenue is estimated by reviewing every account, and the expenditures are estimated by reviewing detail payroll, accounts payable, and other financially related transactions.

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

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The results of both methods are compared in Appendix B.

Table 16

General Fund	2020-21		2020-21		Variance
	Budget		Projected		Surplus/(Deficit)
Beginning Fund Balance	\$	31,210,955	\$	36,893,527	\$ 5,682,572
Revenue		493,398,422		459,791,746	(33,606,676)
Other Financing Sources		3,000,000		3,208,212	208,212
Total Resources Available		527,609,377		499,893,484	(27,715,893)
Expenditures		502,829,456		461,991,018	40,838,438
Other Financing Uses		-		-	-
Total Use of Resources		502,829,456		461,991,018	40,838,438
Ending Fund Balance	\$	24,779,921	\$	37,902,467	\$ 13,122,546

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

COVID-19

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

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

Table 10

Expenditures by Object	Amount of Expenditures
Debit/Credit - 0XXX/1XXX	59,347
Salaries - Certificated Employees - 2XXX	453,598
Salaries - Classified Employees - 3XXX	22,959
Benefits and Payroll Taxes - 4XXX	181,595
Supplies, Instructional Resources - 5XXX	2,089,372
Purchased Services - 7XXX	1,670,309
Travel - 8XXX	-
Capital Outlay - 9XXX	-
Totals by Object	\$4,477,180

Expenditures are from September 1 - February 28

ENROLLMENT

State funding for school districts is based on the number of full time equivalent (FTE) students enrolled in the district (see also **REVENUE in Section I** of this report). FTE is calculated based on the number of hours of classroom instruction received. Student enrollment is typically highest in October, but for funding purposes, monthly enrollment is averaged for the year. **Table 17** displays the variances between actual annual average and projected average FTE by individual grade level for 2019-20 and 2020-21, and the variances between projected and budgeted average FTE for 2020-21.

Table 17

K-12 Annual Average FTE Enrollment Two Year Comparison					
	(A) 2019-20 Actual	(B) 2020-21 Budget	(C) 2020-21 Projected	(D) Variance (C)-(A)	(E) Variance (C)-(B)
Kindergarten	2,236	2,212	1,918	(318)	(294)
Grade 1	2,269	2,193	2,097	(172)	(96)
Grade 2	2,190	2,217	2,103	(87)	(114)
Grade 3	2,226	2,145	2,016	(210)	(129)
Grade 4	2,246	2,170	2,087	(159)	(83)
Grade 5	2,282	2,202	2,133	(149)	(70)
Elementary	13,449	13,140	12,354	(1,095)	(786)
Grade 6	2,292	2,178	2,096	(196)	(82)
Grade 7	2,304	2,251	2,197	(107)	(54)
Grade 8	2,151	2,292	2,239	88	(53)
Middle School	6,747	6,721	6,532	(215)	(189)
Grade 9	2,099	2,199	2,132	33	(67)
Grade 10	2,129	2,048	2,042	(87)	(6)
Grade 11	1,670	1,902	1,835	164	(68)
Grade 12	1,520	1,526	1,539	19	13
High School	7,419	7,675	7,547	128	(128)
Running Start	333	326	431	98	105
TCC Fresh Start **	149	139	120	(28)	(19)
Reengagement Center **	193	198	119	(75)	(80)
Goodwill **	23	29	6	(17)	(23)
Alternative Learning Experience	63	58	0	(63)	(58)
Grand Total *	28,376	28,286	27,108	(1,268)	(1,178)
* Actual data through February 2021					

** Open Doors - 1418 Programs

In comparison with 2019-20 annual averages, projected enrollment is expecting an annual average decrease of 1,268 student FTE.

(Table 17 column (D)):

- Elementary schools (grade K-5) decreased by 1,095 FTE;
- Middle schools (grades 6-8) decreased by 215 FTE;
- High schools (grades 9-12) increased by 128 FTE;
- Running Start (college level courses) increased by 98 FTE;
- ALE (Alternative Learning Experience) decreased by 63 FTE

Open Doors – 1418 Programs

- TCC Fresh Start decreased by 28 FTE;
- Reengagement Center decreased by 75 FTE;
- Goodwill FTE decreased by 17 FTE

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

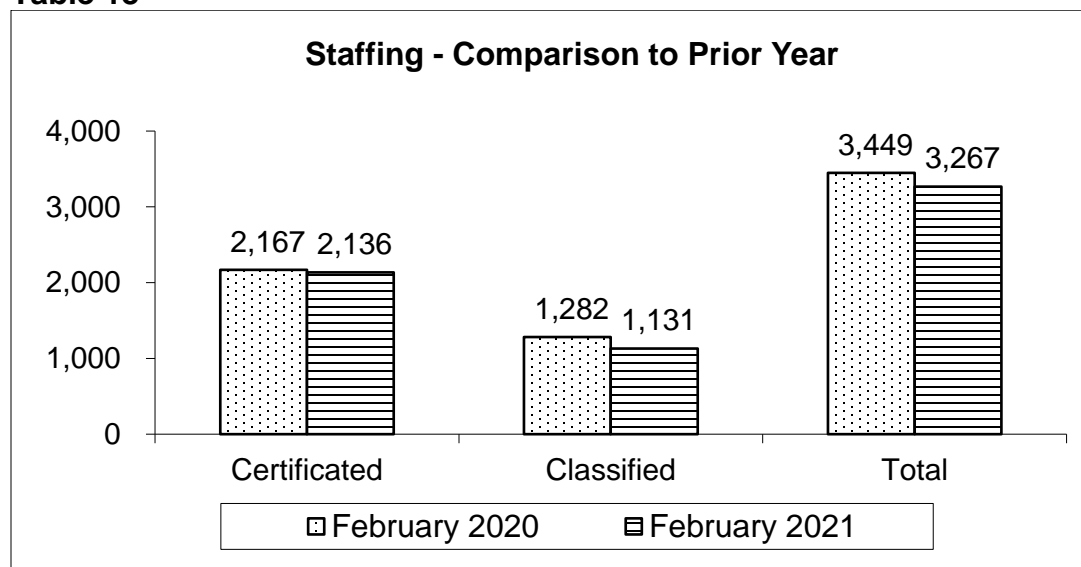
Students who participate for only part of the year or part of each day are calculated as a portion of an FTE. Any district may choose to serve students more hours per day or per year than the state definition of full-time equivalent. However, those students who attend classes more hours per day will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

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

STAFFING

District staffing is divided into two categories: certificated staff – teachers, counselors, librarians, nurses, specialists and principals, and classified staff – classroom aids, secretaries, bus drivers, cooks, custodians, playground staff, maintenance crews, grounds crews, and business support staff. **Table 18** compares the number of filled positions in February 2021 to the number of filled positions in February 2020. The number of certificated staff decreased 31 FTE while classified staff decreased 151 FTE, respectively from this time last year.

Table 18



As shown in **Table 19**, the number of assigned certificated FTE is 2,136 and classified staff FTE is 1,131. The certificated and classified staffs are under budget by 52 and 114 FTE respectively. These are due to positions being vacant or unfilled for a portion of the year (i.e., late hires, resignations, departmental reorganizations, etc.).

Table 19

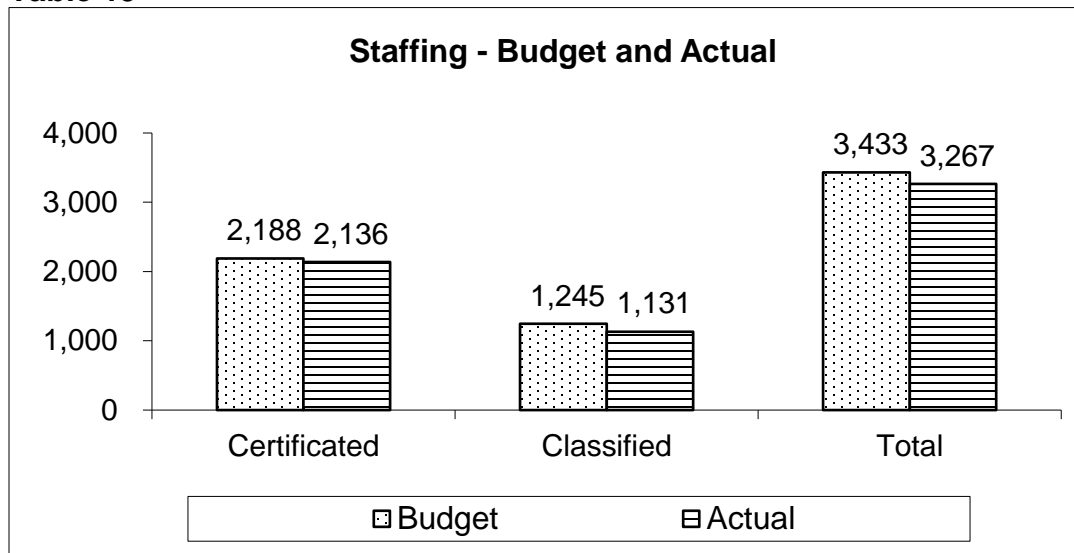


Table 20 compares the number of budgeted FTE to the number of actual FTE by program.

Table 20

Budget vs. Actual Staffing In FTE (Full Time Equivalents)			
Program Description (Number)	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> Incr/(Decrease)
<u>Certificated Staff</u>			
- Basic Education (01-03)	1,526.30	1,497.95	28.35
Federal Stimulus (10)	-	-	-
Special Education (20)	337.30	326.83	10.47
Vocational Education (30-40)	103.40	103.38	0.02
Compensatory (50-60)	193.70	181.85	11.85
Other Instructional (70)	6.50	6.58	(0.08)
Support Services (80-90)	20.70	19.05	1.65
Total Certificated	2,187.90	2,135.64	52.26
<u>Classified Staff</u>			
Basic Education (01-03)	267.88	257.02	10.86
Federal Stimulus (10)	-	-	-
Special Education (20)	210.80	168.41	42.39
- Vocational Education (30-40)	16.94	10.63	6.31
Compensatory (50-60)	106.33	91.67	14.66
Other Instructional (70)	4.70	4.74	(0.04)
Support Services (80-90)	638.79	598.80	39.99
Total Classified	1,245.44	1,131.27	114.17
<u>Total All Staff</u>	3,433.34	3,266.91	166.43
* Actual data through February 2021			

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

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

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

Run Date: May 17, 2021
Run Time: 3:19 pm
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TACOMA SCHOOL DISTRICT NO. 10
Combined Balance Sheet - All Funds
As Of: February 28, 2021

Governmental Fund Types							Trust Fund
	General	Capital Projects	Transportation Vehicle	Debt Service	ASB	Private Purpose	Fund Total
Assets							
200: Imprest Cash	26,811	0	0	0	5,410	0	32,221
236: Cash In Bank-Key Bank	132,550	108,477	0	0	6,176	13,950	261,153
237: Cash In Bank-Key Bank/Food Svc	3,956	0	0	0	0	0	3,956
240: Cash On Deposit With County	2,165,911	694,879	715	1,224,105	4,936	1,744	4,092,289
241: Warrants Outstanding	(307,280)	(206,877)	0	0	(3,708)	(54)	(517,918)
310: Taxes Receivable-Current Year	72,785,288	23,618,922	0	59,384,798	0	0	155,789,008
311: Taxes Receivable-Prior Year	919,704	308,796	0	763,310	0	0	1,991,810
312: Taxes Receivable-Delinquent	461,764	154,350	0	454,248	0	0	1,070,362
320: Due From Other Funds	974,648	0	0	0	1,941	0	976,589
330: AR Due From Other Gov't Units	762,686	0	0	0	300	0	762,986
331: AR Grant Claims Due From Other Gov'ts	10,510	0	0	0	0	0	10,510
340: Accounts Receivable	208,145	0	0	0	4,401	0	212,546
341: AR Employee Receivable	0	0	0	0	1,799	0	1,799
410: Inventory-Supplies & Materials	686,480	0	0	0	0	0	686,480
413: Inventory-Printing & Graphics	37,744	0	0	0	0	0	37,744
415: Inventory-Maintenance	211,507	0	0	0	0	0	211,507
425: Inventory-Food Service	3,076,435	0	0	0	0	0	3,076,435
450: Investments	41,653,357	560,711,589	2,586,260	9,303,115	2,095,763	1,018,361	617,368,445
Total Assets	123,810,218	585,390,136	2,586,974	71,129,576	2,117,018	1,034,001	786,067,923
Liabilities and Fund Balance							
Liabilities							
601: Liabilities	2,088,928	1,287,503	(76,343)	0	101,738	158,596	3,560,421
605: Accrued Salaries & Benefits	12,437,818	0	0	0	(7)	0	12,437,811
606: Est. Property/Liability Ins Payable	1,109,021	0	0	0	0	0	1,109,021
607: Horace Mann Auto Ins Payable	1,161	0	0	0	0	0	1,161
608: Nutrition Svcs Prepaid	(103,084)	0	0	0	0	0	(103,084)
610: FICA/Medicare Payable	973,963	0	0	0	0	0	973,963
611: Employee Debt Payable	(288)	0	0	0	0	0	(288)
612: Retirement Payable	226,548	0	0	0	0	0	226,548
613: Withholding Tax Payable	(52,561)	0	0	0	0	0	(52,561)
615: Involuntary/Court Ordered Payable	431,189	0	0	0	0	0	431,189
616: SEBB Payable	2,189,320	0	0	0	0	0	2,189,320
617: Maintenance Deduct & Benefits Payable	(1,282,457)	0	0	0	0	0	(1,282,457)

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TACOMA SCHOOL DISTRICT NO. 10
Combined Balance Sheet - All Funds
As Of: February 28, 2021

Governmental Fund Types						Trust Fund
	General	Capital Projects	Transportation Vehicle	Debt Service	ASB	Private Purpose
						Fund Total
Liabilities and Fund Balance						
618: MetLife Insurance Payable	(535,898)	0	0	0	0	(535,898)
619: Cancer Insurance Payable	(24,263)	0	0	0	0	(24,263)
622: Flex Plan Dependent Care Payable	(582,407)	0	0	0	0	(582,407)
623: Flex Plan Medical Payable	684,947	0	0	0	0	684,947
624: TSA Payable	1,579,481	0	0	0	0	1,579,481
625: Flex Plan - Health Savings Account	(133,968)	0	0	0	0	(133,968)
627: United Way Payable	(257,061)	0	0	0	0	(257,061)
629: Veba III/Sick Leave Payable	(217,304)	0	0	0	0	(217,304)
630: Salary Deferral	64,892	0	0	0	0	64,892
632: Benefits And Voluntary Deductions	323,516	0	0	0	0	323,516
633: Union Benefits Payable	1,304	0	0	0	0	1,304
634: Family and Medical Leave Payable	511,087	0	0	0	0	511,087
636: APA Salary Insurance Payable	64,577	0	0	0	0	64,577
637: Est Unemployment Payable	638,765	0	0	0	0	638,765
638: Est Compensated Absence Payable	638,396	0	0	0	0	638,396
639: Est Industrial Ins Payable	1,276,445	0	0	0	0	1,276,445
640: Due To Other Funds	1,941	973,412	0	0	1,078	976,589
641: AD & D Insurance Payable	(8,529)	0	0	0	0	(8,529)
642: Unclaimed Property Payable	0	0	0	0	25	25
643: Sales Tax Payable	5,835	0	0	0	0	5,835
650: Deposits - Grants	717,201	0	0	0	0	717,201
656: Garnishments Payable	(385,730)	0	0	0	0	(385,730)
657: State Retiree Subsidy Payable	239,456	0	0	0	0	239,456
660: Beneficiary (Deceased EE)	97	0	0	0	0	97
750: Unavailable Revenue	34,464	0	0	0	0	34,464
760: Unavailable Revenue -Taxes Receivable	74,166,756	24,082,068	0	60,602,356	0	158,851,180
Total Liabilities	96,823,559	26,342,983	(76,343)	60,602,356	102,833	158,755
Fund Balance						183,954,143
840: Nonspendable - Inventory & Prepaid Items	4,837,911	0	0	0	0	4,837,911
819: Restricted to Fund Purposes	0	0	2,663,317	0	2,014,184	(49,702)
821: Restricted for Carryover	2,071,834	0	0	0	0	2,071,834
830: Restricted for Debt Service	218,832	0	0	10,527,220	0	10,746,052
861: Restricted from Bond Proceeds	0	45,901,006	0	0	0	45,901,006

Run Date: May 17, 2021
Run Time: 3:19 pm
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TACOMA SCHOOL DISTRICT NO. 10
Combined Balance Sheet - All Funds
As Of: February 28, 2021

Governmental Fund Types							Trust Fund
	General	Capital Projects	Transportation Vehicle	Debt Service	ASB	Private Purpose	Fund Total
Liabilities and Fund Balance							
862: Restricted from Levy Proceeds	0	14,697,733	0	0	0	0	14,697,733
870: Committed to Contingencies	1,000,000	0	0	0	0	924,948	1,924,948
820: Assigned to Encumbrances	1,104,130	0	0	0	0	0	1,104,130
866: Assigned to Carryover	2,392,398	0	0	0	0	0	2,392,398
868: Assigned to C&I	2,179,295	0	0	0	0	0	2,179,295
875: Assigned to Future Operations	5,198,019	0	0	0	0	0	5,198,019
889: Assigned to Fund Purposes	0	3,261,836	0	0	0	0	3,261,836
890: Unassigned Fund Balance	(9,743,640)	495,186,578	0	0	0	0	485,442,937
891: Unassigned for Minimum FB Policy	17,727,880	0	0	0	0	0	17,727,880
Total Fund Balance	26,986,659	559,047,153	2,663,317	10,527,220	2,014,184	875,246	602,113,780
Total Liabilities and Fund Balance	123,810,218	585,390,136	2,586,974	71,129,576	2,117,018	1,034,001	786,067,923

Run Date: May 17, 2021
Run Time: 3:20 pm
Report ID: TS164.v3

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by State Object with % Spent
General Fund As Of: February 28, 2021



<u>State Object</u>	<u>Prior Year Adopted Budget</u>	<u>Prior Year Year to Date Actual</u>	<u>Under Budget (Over)</u>	<u>% Spent</u>	<u>Current Year Adopted Budget</u>	<u>Current Year Year to Date Actual</u>	<u>Under Budget (Over)</u>	<u>% Spent</u>
0 - Debit Transfer	2,562,153	754,922	1,807,231	29.5	2,577,584	215,545	2,362,039	8.4
1 - Credit Transfer	(2,562,153)	(754,922)	(1,807,231)	29.5	(2,577,584)	(215,545)	(2,362,039)	8.4
2 - Salaries - Certificated	220,518,905	107,186,162	113,332,743	48.6	231,340,245	108,719,423	122,620,822	47.0
3 - Salaries - Classified	75,181,853	37,986,768	37,195,085	50.5	74,471,976	34,362,269	40,109,707	46.1
4 - Employees Benefits & Payroll Taxes	113,389,675	58,230,353	55,159,322	51.4	113,904,209	54,958,359	58,945,850	48.2
5 - Supplies, Etc.	23,641,042	10,268,576	13,372,466	43.4	28,297,429	7,379,899	20,917,530	26.1
7 - Purchased Services	47,268,151	25,423,176	21,844,975	53.8	53,007,270	17,330,746	35,676,524	32.7
8 - Travel	660,999	347,553	313,446	52.6	501,147	42,630	458,517	8.5
9 - Capital Outlay	1,320,180	345,862	974,318	26.2	1,307,180	388,032	919,148	29.7
District Total	481,980,805	239,788,450	242,192,355	49.8	502,829,456	223,181,359	279,648,097	44.4

Run Date: May 17, 2021

Run Time: 3:21 pm

Report ID: TS158.v5

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
General Fund As Of: February 28, 2021

Resources Available

Debt and Fiscal Management

840: Nonspendable - Inventory & Prepaid Items
870: Committed to Contingencies
820: Assigned to Encumbrances

Total Debt and Fiscal Management

Restricted and Assigned FB

821: Restricted for Carryover
830: Restricted for Debt Service
866: Assigned to Carryover
868: Assigned to C&I
875: Assigned to Future Operations

Total Restricted and Assigned FB

Unassigned Fund Balance

890: Unassigned Fund Balance

891: Unassigned for Minimum FB Policy

Total Beginning Fund Balance

Revenue

1 - Local Taxes
2 - Local Non-Tax
3 - State - General Purpose
4 - State - Special Purpose
5 - Federal - General Purpose
6 - Federal - Special Purpose
7 - Revenue from other Districts
8 - Revenue from other Agencies
9 - Other Financing Sources

Total Revenue

Total Resources Available

Uses of Resources

Expenditures

	Current Year Adopted Budget	Current Year Year to Date Actual	Under Budget (Over)	% Current Year Budget	% Prior Year Budget
	4,333,231	4,837,911	504,680	111.6	115.6
	1,000,000	1,000,000	0	100.0	100.0
	207,939	1,104,130	896,191	531.0	97.3
	5,541,170	6,942,041	1,400,871	125.3	111.7
	1,365,591	2,071,834	706,243	151.7	262.7
	218,832	218,832	0	100.0	103.8
	1,062,696	2,392,398	1,329,702	225.1	223.6
	2,179,295	2,179,295	0	100.0	104.9
	1,714,620	5,198,019	3,483,399	303.2	95.3
	6,541,034	12,060,378	5,519,344	184.4	125.3
	0	163,227	163,227	100.0	100.0
	19,128,751	17,727,880	(1,400,871)	92.7	96.9
	31,210,955	36,893,527	5,682,572	118.2	120.1
	72,897,467	33,280,964	(39,616,503)	45.7	34.5
	9,839,497	564,084	(9,275,413)	5.7	36.9
	267,718,024	125,216,634	(142,501,390)	46.8	48.6
	100,732,593	34,988,933	(65,743,660)	34.7	42.1
	489,093	510,334	21,241	104.3	31.8
	37,458,761	16,186,940	(21,271,821)	43.2	44.2
	1,885,009	1,541,822	(343,187)	81.8	59.7
	2,377,978	827,950	(1,550,028)	34.8	23.6
	3,000,000	156,832	(2,843,168)	5.2	3.8
	496,398,422	213,274,491	(283,123,931)	43.0	44.7
	527,609,377	250,168,018	(277,441,359)	47.4	49.7

Run Date: May 17, 2021

Run Time: 3:21 pm

Report ID: TS158.v5

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
General Fund As Of: February 29, 2021

	<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>
Uses of Resources					
01: Basic Education	261,610,933	122,488,250	139,122,683	46.8	50.2
02: Basic Education - ALE	502,899	79,732	423,167	15.9	81.4
03: Basic Education-1418 Open	3,057,274	755,727	2,301,547	24.7	38.6
21: Special Education, State	54,597,866	25,897,923	28,699,943	47.4	51.1
22: SPED Infants & Tod - State	0	352	(352)	100.0	22.5
24: Special Education, Federal	6,805,560	3,115,549	3,690,011	45.8	48.8
31: Career & Tech Ed, State	14,489,439	6,332,283	8,157,156	43.7	48.8
34: Middle School CTE	2,963,585	1,263,723	1,699,862	42.6	51.1
38: Career & Tech Ed, Federal	244,795	18,323	226,472	7.5	61.4
51: Disadvantaged, Federal	9,958,643	4,034,321	5,924,322	40.5	49.3
52: School Improvement, Federal	1,710,271	864,516	845,755	50.5	50.8
55: Learning Assistance Prog,	15,976,257	6,696,626	9,279,631	41.9	43.9
56: State Institutions, Ctrs &	402,021	170,210	231,811	42.3	45.8
57: NegleCTEd & Delinquent	154,096	70,182	83,914	45.5	55.0
58: Special & Pilot Programs	3,140,203	296,839	2,843,364	9.5	7.9
61: Head Start, Federal	5,872,852	2,766,343	3,106,510	47.1	55.2
64: Limited English Proficienc	420,759	149,994	270,765	35.6	59.0
65: Transitional Bilingual, St	4,772,013	2,065,878	2,706,135	43.3	30.7
68: Indian Education, Federal	341,836	163,770	178,066	47.9	51.8
73: Summer School	11,295	121	11,174	1.1	6.8
74: Highly Capable, State	762,358	446,390	315,968	58.6	35.6
79: Other Instructional Pgms	18,183,436	951,046	17,232,390	5.2	24.9
88: Child Care	4,612,953	2,129,984	2,482,969	46.2	100.0
89: Community Services	947,554	181,852	765,702	19.2	45.5
97: District-Wide Support	63,792,343	32,245,583	31,546,760	50.5	54.2
98: Nutrition Svcs	12,549,259	6,796,562	5,752,697	54.2	67.5
99: Pupil Transportation	14,948,956	3,199,280	11,749,676	21.4	56.3
Total Expenditures	502,829,456	223,181,359	279,648,097	44.4	49.8
Total Uses of Resources	502,829,456	223,181,359	279,648,097	44.4	49.8
Ending Fund Balance	24,779,921	26,986,659	2,206,738	108.9	48.0
840: Nonspendable - Inventory & Prepaid Items	4,333,231	4,837,911	504,680	111.6	115.6
870: Committed to Contingencies	1,000,000	1,000,000	0	100.0	100.0
820: Assigned to Encumbrances	207,939	1,104,130	896,191	531.0	97.3
Total Debt and Fiscal Management	5,541,170	6,942,041	1,400,871	125.3	111.7

Run Date: May 17, 2021

Run Time: 3:21 pm

Report ID: TS158.v5

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
General Fund As Of: February 29, 2021

	Current Year Adopted Budget	Current Year Year to Date Actual	Under Budget (Over)	% Current Year Budget	% Prior Year Budget
821: Restricted for Carryover	0	2,071,834	2,071,834	100.0	100.0
830: Restricted for Debt Service	110,000	218,832	108,832	198.9	163.7
866: Assigned to Carryover	0	2,392,398	2,392,398	100.0	100.0
868: Assigned to C&I	0	2,179,295	2,179,295	100.0	100.0
875: Assigned to Future Operations	0	5,198,019	5,198,019	100.0	1,323.8
Total Restricted and Assigned FB	110,000	12,060,378	11,950,378	10,964.0	2,299.0
890: Unsigned Fund Balance	0	(9,743,640)	(9,743,640)	100.0	100.0
891: Unassigned for Minimum FB Policy	19,128,751	17,727,880	(1,400,871)	92.7	96.9
Total Fund Balance	24,779,921	26,986,659	2,206,738	108.9	48.0

Run Date: May 26, 2021
Run Time: 2:23 pm
Report ID: TS166.v4

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account w/% Received
General Fund As Of: February 28, 2021

<u>State Account</u> <u>District Account</u>	<u>Prior Year</u> <u>Adopted</u> <u>Budget</u>	<u>Prior Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>	<u>Current Year</u> <u>Adopted</u> <u>Budget</u>	<u>Current Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>
1 - Local Taxes								
11000: Local Property Tax	57,979,526	20,002,297	(37,977,229)	34.5	72,897,467	33,280,964	(39,616,503)	45.7
1 - Local Taxes	57,979,526	20,002,297	(37,977,229)	34.5	72,897,467	33,280,964	(39,616,503)	45.7
2 - Local Non-Tax								
21000: Tuition & Fees - Unassigned	728,646	701,742	(26,904)	96.3	117,779	112,850	(4,929)	95.8
21010: Regular Student Fees	970,000	9,325	(960,675)	1.0	970,000	472	(969,528)	0.0
21020: ALE Student Fees	0	550	550	100.0	0	0	0	100.0
21800: Convenience Fee	40,000	27,666	(12,334)	69.2	40,000	96	(39,904)	0.2
21880: Day Care - Tuition & Fees	0	0	0	100.0	612,000	0	(612,000)	0.0
22000: Sales of Goods, Supplies, & Svcs	7,000	28,478	21,478	406.8	7,000	450	(6,550)	6.4
22010: Sale of Supplies & Svcs - FR 1	162,000	79,020	(82,980)	48.8	162,000	1,238	(160,762)	0.8
22020: Sale of Supplies & Svcs - FR 2	68,000	6,895	(61,105)	10.1	68,000	15,946	(52,054)	23.5
22030: Sale of Supplies & Svcs-Schools	0	250	250	100.0	0	0	0	100.0
22040: Sale of Recoverable Items	80,000	52,837	(27,163)	66.0	80,000	2,094	(77,906)	2.6
22050: Sale of Supplies & Svcs - Trip 1	90,000	32,802	(57,198)	36.4	90,000	6,573	(83,427)	7.3
22060: Sale of Supplies & Svcs - Trip 2	55,000	54,597	(403)	99.3	55,000	740	(54,260)	1.3
22100: Other Storeroom Sales	2,500	857	(1,643)	34.3	2,500	2,651	151	106.0
22200: Copy Center Reimbursements	40,000	24,999	(15,001)	62.5	40,000	3,214	(36,786)	8.0
22310: CTE Sales of Goods, Supplies & Svcs	40,000	20,763	(19,237)	51.9	40,000	0	(40,000)	0.0
22910: Nutrition Service Sales	1,766,489	1,267,343	(499,146)	71.7	1,560,935	1,749	(1,559,186)	0.1
22940: NS Sales - Special Events	3,552	5,808	2,256	163.5	3,552	(158)	(3,710)	(4.4)
22960: NS Sales - Breakfast	157,339	153,299	(4,040)	97.4	94,519	0	(94,519)	0.0
22981: NS Convenience Fees	42,512	0	(42,512)	0.0	42,512	0	(42,512)	0.0
22990: School Bus Revenue	0	2,800	2,800	100.0	0	60	60	100.0
23000: Investment Earnings	1,000,000	221,865	(778,135)	22.2	1,000,000	25,977	(974,023)	2.6
25000: Gifts, Grants, & Donations (Local)	350,000	147,707	(202,293)	42.2	350,000	68,976	(281,024)	19.7
26000: Fines & Damages	130,000	8,214	(121,786)	6.3	130,000	5,195	(124,805)	4.0
27000: Rentals & Leases	500,000	177,449	(322,551)	35.5	500,000	3,043	(496,958)	0.6
27020: Facility Use - Utility Surcharge	85,750	8,383	(77,367)	9.8	85,750	(5)	(85,755)	0.0
27030: Facility Use - Custodial Labor	251,350	92,971	(158,380)	37.0	251,350	4,944	(246,406)	2.0
27040: Facility Use - Field/Stadium Maint	13,600	7,644	(5,956)	56.2	13,600	330	(13,270)	2.4
27050: Facility Use - Security	0	495	495	100.0	0	0	0	100.0
27060: Facility Use - Theater Tech	29,000	16,033	(12,968)	55.3	29,000	2,719	(26,281)	9.4
28000: Insurance Recoveries	250,000	228,436	(21,564)	91.4	250,000	96,742	(153,258)	38.7
29000: Local Support Non Tax-Unassigned	1,255,516	173,869	(1,081,647)	13.8	1,227,000	128,393	(1,098,607)	10.5
29001: Procurement Card Rebates	500,000	58,938	(441,062)	11.8	500,000	72,217	(427,783)	14.4
29010: Cash Over/Short	0	275	275	100.0	0	0	0	100.0

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TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account w/% Received
General Fund As Of: February 28, 2021

<u>State Account</u> <u>District Account</u>	<u>Prior Year</u> <u>Adopted</u> <u>Budget</u>	<u>Prior Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>	<u>Current Year</u> <u>Adopted</u> <u>Budget</u>	<u>Current Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>
2 - Local Non-Tax								
29060: Timber Sales	0	87,660	87,660	100.0	0	2,608	2,608	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	60,000	39,287	(20,713)	65.5	60,000	1,197	(58,803)	2.0
29240: Vending-Beverage Commissions	1,000	217	(783)	21.7	1,000	51	(949)	5.1
29250: Vending-Food Commissions	1,000	97	(903)	9.7	1,000	53	(947)	5.3
29260: Other Commissions/Rebates	5,000	2,380	(2,620)	47.6	5,000	3,670	(1,330)	73.4
	10,135,254	3,741,951	(6,393,303)	36.9	9,839,497	564,084	(9,275,413)	5.7
2 - Local Non-Tax								
3 - State - General Purpose								
31000: Apportionment	259,379,576	126,381,127	(132,998,449)	48.7	258,523,055	120,492,880	(138,030,175)	46.6
31210: Apportionment - Special Ed	8,701,781	4,403,612	(4,298,169)	50.6	9,194,969	4,417,966	(4,777,003)	48.0
33000: Local Effort Assistance	1,371,222	93,373	(1,277,849)	6.8	0	305,789	305,789	100.0
	269,452,579	130,878,112	(138,574,467)	48.6	267,718,024	125,216,634	(142,501,390)	46.8
3 - State - General Purpose								
4 - State - Special Purpose								
41000: Special Purpose - Unassigned	6,500,000	0	(6,500,000)	0.0	14,500,000	0	(14,500,000)	0.0
41210: Special Education	41,784,107	19,015,408	(22,768,699)	45.5	44,535,773	18,365,100	(26,170,673)	41.2
41220: SPED Infants & Toddlers - State	2,364,164	1,150,078	(1,214,086)	48.6	0	0	0	100.0
41550: Learning Assistance	16,506,944	7,656,036	(8,850,908)	46.4	16,583,354	8,038,742	(8,544,612)	48.5
41560: State Institutions, Centers, and Homes - [420,916	139,763	(281,154)	33.2	420,916	107,286	(313,630)	25.5
41580: Special & Pilot Programs	2,382,433	113,497	(2,268,936)	4.8	3,170,501	328,180	(2,842,321)	10.4
41650: Transitional Bilingual	5,021,823	2,590,391	(2,431,432)	51.6	5,447,635	2,530,712	(2,916,923)	46.5
41740: Highly Capable	854,159	418,816	(435,343)	49.0	876,712	411,106	(465,606)	46.9
41980: School Nutrition Services	190,439	115,885	(74,554)	60.9	251,584	65,878	(185,706)	26.2
41990: Transportation - Operations	14,488,355	6,928,204	(7,560,151)	47.8	14,946,118	5,141,928	(9,804,190)	34.4
	90,513,340	38,128,077	(52,385,263)	42.1	100,732,593	34,988,933	(65,743,660)	34.7
4 - State - Special Purpose								
5 - Federal - General Purpose								
52000: Direct Federal Revenue - Unassigned	464,081	147,393	(316,688)	31.8	489,093	149,538	(339,555)	30.6
55000: Federal Forests	0	0	0	100.0	0	360,796	360,796	100.0
	464,081	147,393	(316,688)	31.8	489,093	510,334	21,241	104.3
5 - Federal - General Purpose								
6 - Federal - Special Purpose								
61000: Special Purpose - OSPI Unassigned	12,000	0	(12,000)	0.0	0	0	0	100.0

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Report ID: TS166.v4

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account w/% Received
General Fund As Of: February 28, 2021

State Account District Account	Prior Year Adopted Budget	Prior Year Year to Date Actual	Over Budget (Under)	% Received	Current Year Adopted Budget	Current Year Year to Date Actual	Over Budget (Under)	% Received
6 - Federal - Special Purpose								
61240: Special Ed - Supplemental	7,640,670	2,871,453	(4,769,217)	37.6	7,054,456	2,472,801	(4,581,655)	35.1
61380: CTE - Carl Perkins Grant	257,560	73,661	(183,899)	28.6	254,097	14,701	(239,396)	5.8
61510: Disadvantaged - Title IA	11,102,797	4,545,549	(6,557,248)	40.9	10,337,068	3,343,989	(6,993,079)	32.3
61520: School Improvement - TII, IV, V & VI	1,771,944	854,394	(917,550)	48.2	1,775,261	752,513	(1,022,748)	42.4
61570: Institutions - Neglected & Delinquent	132,178	55,165	(77,013)	41.7	159,952	60,627	(99,325)	37.9
61640: Limited English Proficiency	408,656	212,599	(196,057)	52.0	436,748	114,618	(322,130)	26.2
61760: Targeted Assistance	0	0	0	100.0	0	2,789,982	2,789,982	100.0
61880: Child Care - Federal	0	65,428	65,428	100.0	0	20	20	100.0
61890: Other Community Services	117,000	0	(117,000)	0.0	117,000	2,924,984	2,807,984	2,500.0
61910: Regular Lunch Reimbursement	182,001	103,526	(78,475)	56.9	159,119	0	(159,119)	0.0
61920: Reduced Price Lunch Reimbursement	714,624	420,309	(294,315)	58.8	556,475	0	(556,475)	0.0
61930: Free Lunch Reimbursement	5,845,181	2,769,399	(3,075,782)	47.4	6,167,184	0	(6,167,184)	0.0
61940: Certified Lunch Reimbursement	135,536	87,193	(48,343)	64.3	135,536	0	(135,536)	0.0
61950: Regular Breakfast Reimbursement	28,016	20,966	(7,050)	74.8	17,766	0	(17,766)	0.0
61960: Reduced Price Breakfast Reimbursement	174,395	109,867	(64,528)	63.0	125,133	0	(125,133)	0.0
61970: Free Breakfast Reimbursement	1,834,803	871,558	(963,245)	47.5	2,452,685	0	(2,452,685)	0.0
61980: Free Snack Reimbursement	47,708	17,413	(30,295)	36.5	47,708	0	(47,708)	0.0
61990: Fresh Fruit & Vegetable Reimbursement	73,056	0	(73,056)	0.0	73,056	0	(73,056)	0.0
62610: Head Start	6,151,783	2,841,050	(3,310,733)	46.2	6,489,502	2,517,499	(3,972,003)	38.8
62680: Indian Education - ED	184,144	84,215	(99,929)	45.7	195,682	77,944	(117,738)	39.8
63000: Federal Grants Through Other Entities - U	0	0	0	100.0	0	1,062,988	1,062,988	100.0
63100: Medicaid Administrative Match	0	(10,337)	(10,337)	100.0	0	0	0	100.0
63210: SPED Medicaid Match	0	94,327	94,327	100.0	0	39,327	39,327	100.0
69980: USDA Commodities	904,333	594,566	(309,767)	65.7	904,333	14,948	(889,385)	1.7
6 - Federal - Special Purpose	37,718,385	16,682,298	(21,036,087)	44.2	37,458,761	16,186,940	(21,271,821)	43.2
7 - Revenue from other Districts								
71210: Special Education	1,885,009	1,125,362	(759,648)	59.7	1,885,009	1,541,822	(343,187)	81.8
7 - Revenue from other Districts	1,885,009	1,125,362	(759,648)	59.7	1,885,009	1,541,822	(343,187)	81.8
8 - Revenue from other Agencies								
81000: Governmental Entities	0	235,562	235,562	100.0	0	228,235	228,235	100.0
81880: Day Care	0	0	0	100.0	1,455,640	555,946	(899,694)	38.2
82000: Private Foundations Revenue	1,165,434	33,814	(1,131,620)	2.9	900,000	8,000	(892,000)	0.9
85000: Educational Service Districts	1,477,978	355,701	(1,122,277)	24.1	22,338	35,769	13,431	160.1
8 - Revenue from other Agencies	2,643,412	625,077	(2,018,335)	23.6	2,377,978	827,950	(1,550,028)	34.8

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TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account w/% Received
General Fund As Of: February 28, 2021

State Account
District Account

9 - Other Financing Sources

93000: Sale of Equipment
99000: Transfers - Redirection of Apportionment
99010: Transfers - Other Resources

9 - Other Financing Sources

	<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>
	0	76,712	76,712	100.0	0	156,832	156,832	100.0
	2,000,000	0	(2,000,000)	0.0	0	0	0	100.0
	0	0	0	100.0	3,000,000	0	(3,000,000)	0.0
	2,000,000	76,712	(1,923,288)	3.8	3,000,000	156,832	(2,843,168)	5.2
District Total	472,791,586	211,407,278	(261,384,308)	44.7	496,398,422	213,274,491	(283,123,931)	43.0

Run Date: May 17, 2021
Run Time: 3:28 pm
Report ID: TS152.v3

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: February 28, 2021

<u>Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Current Month</u>	<u>Current Year Year to Date</u>	<u>Encumbrance</u>	<u>Unspent / Unencumbered</u>	<u>Percent Expended</u>
01: Basic Education							
01000: Basic Education	199,110,073	199,442,560	16,369,578	100,329,633	87,749,177	11,363,751	94.3
01007: Basic Education - One Time	305,789	202,622	20,079	133,125	123,780	(54,283)	126.8
01011: Basic Education Enrichment	29,323,059	29,407,108	1,920,971	11,060,115	10,264,640	8,082,352	72.5
01030: BE Attendance BECCA	0	32,986	54	3,164	650	29,172	11.6
01040: BE Building Contributions	0	445,504	6,208	54,252	22,871	368,381	17.3
01050: BE Kindergarten Contributions	0	16,093	399	399	1,632	14,062	12.6
01065: BE Trans Bilingual Enrichment	2,461,875	2,461,875	191,724	1,130,470	962,672	368,732	85.0
01079: BE Categorical Carryover	347,733	(1,424,860)	0	0	0	(1,424,860)	0.0
01091: BE IB Enrichment	540,753	643,920	38,646	205,875	192,949	245,096	61.9
01210: BE Fund Balance Special Ed	3,158,294	3,158,294	9,894	67,913	53,427	3,036,955	3.8
01240: BE SPED Peer Review Pool	85,000	85,000	0	0	0	85,000	0.0
01250: BE Campus Security	2,481,377	2,481,377	158,546	982,319	875,952	623,106	74.9
01280: BE HS Graduation	51,000	51,000	9,220	9,330	13,115	28,554	44.0
01281: BE HS Graduation Enrichment	27,000	27,000	0	0	0	27,000	0.0
01310: BE Para Coverage	5,000	5,000	0	0	2,085	2,915	41.7
01320: BE Peer Review Pool	75,000	75,000	0	556	0	74,444	0.7
01430: BE Instructional	34,412	34,412	0	8,176	0	26,236	23.8
01440: BE - Non-Instructional	42,139	42,139	1,928	11,532	9,662	20,945	50.3
01460: BE FB Non-Instructional	0	0	186	372	0	(372)	100.0
01480: BE Strategic Goals/Initiatives	237,894	338,584	3,750	28,082	85,334	225,168	33.5
01651: BE Special Programs Enrichment	1,341,032	1,341,032	70,243	404,901	341,815	594,317	55.7
01701: BE OP OT Relief Pool	125,000	131,178	129	114,695	0	16,483	87.4
01880: BE Partner Schools	10,472,718	10,495,644	951,594	5,013,255	4,534,443	947,946	91.0
01881: BE Partner Schools Enrichment	894,531	680,484	76,465	454,746	416,649	(190,910)	128.1
01901: BE Running Start	2,704,666	2,704,666	2,691	36,265	2,512,722	155,679	94.2
01905: BE Int'l Baccalaureate	0	0	0	49,586	0	(49,586)	100.0
01915: BE Bargained Enhancement 5-10	1,469,779	1,485,580	8,775	28,505	22,776	1,434,299	3.5
01940: BE MS Athletic Reserve	0	229,525	0	0	0	229,525	0.0
01990: BE Curriculum & Instruction	4,137,514	4,140,540	626,010	2,351,619	310,842	1,478,079	64.3
01991: BE Curriculum & Instruction 1x	2,179,295	2,179,295	0	9,367	0	2,169,928	0.4
Total 01: Basic Education	261,610,933	260,913,558	20,467,091	122,488,250	108,497,195	29,928,113	88.5
02: Basic Education - ALE							
02000: BE Alternative Learning Exp	502,899	502,899	13,649	79,732	69,474	353,693	29.7
Total 02: Basic Education - ALE	502,899	502,899	13,649	79,732	69,474	353,693	29.7

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03: Basic Education-1418 Open							
03000: Basic Ed - 1418 Open Doors	3,057,274	3,058,774	131,110	755,727	1,959,788	343,259	88.8
Total 03: Basic Education-1418 Open	3,057,274	3,058,774	131,110	755,727	1,959,788	343,259	88.8
21: Special Education, State							
21000: Special Education - State	25,562,705	25,557,867	1,784,125	10,609,618	10,295,923	4,652,327	81.8
21011: Special Education Enrichment	2,100,000	2,104,838	336,332	1,495,198	3,495,205	(2,885,565)	237.1
21021: Spec Ed Enrichment-Director A	0	0	6,804	46,268	78,545	(124,813)	100.0
21031: Spec Ed Enrichment-Director B	0	0	685	56,813	5,650	(62,463)	100.0
21510: SPED - PreSchool	3,569,864	3,569,864	282,857	1,611,146	1,439,446	519,271	85.5
21600: Special Ed State - Elem. Ed.	14,395,266	14,395,266	1,218,614	7,209,163	6,395,909	790,193	94.5
21660: SPED State Safety Net Elem Ed	97,760	97,760	10,205	51,054	50,344	(3,638)	103.7
21700: Special Ed State - Sec. Ed.	7,674,831	7,674,831	716,168	4,126,650	3,732,821	(184,640)	102.4
21720: SPED - District Settlement	8,000	8,000	0	0	0	8,000	0.0
21760: SPED State Safety Net Sec. Ed	380,684	380,684	60,911	325,529	333,665	(278,510)	173.2
21800: Special Ed State - CBT	808,756	808,756	62,689	366,483	359,160	83,113	89.7
Total 21: Special Education, State	54,597,866	54,597,866	4,479,391	25,897,923	26,186,669	2,513,274	95.4
22: SPED Infants & Tod - State							
22000: SPED Infants & Toddlers-State	0	0	84	352	100	(452)	100.0
Total 22: SPED Infants & Tod - State	0	0	84	352	100	(452)	100.0
24: Special Education, Federal							
24501: SPED IDEAB Flow Thru 10-11	2,515	0	0	0	0	0	100.0
24511: SPED IDEAB Preschool 20-21	215,740	215,740	12,537	76,445	68,975	70,320	67.4
24661: SPED Safety Net - Elem. Ed.	129,849	129,849	17,059	96,602	84,642	(51,395)	139.6
24701: SPED IDEAB Flow Thru - Sec Ed	6,331,637	6,334,153	460,659	2,798,450	2,494,469	1,041,234	83.6
24761: SPED Safety Net - Secondary Ed	87,085	87,085	7,099	67,425	51,692	(32,032)	136.8
24861: SPED Safety Net - CBT	38,734	38,734	12,989	76,626	66,352	(104,244)	369.1
Total 24: Special Education, Federal	6,805,560	6,805,561	510,343	3,115,549	2,766,130	923,882	86.4
31: Career & Tech Ed, State							
31000: CTE Technical Support	109,319	109,319	8,523	52,489	45,942	10,889	90.0
31011: CTE Support - Enrichment	38,095	38,095	0	0	0	38,095	0.0
31200: CTE JROTC	553,745	553,745	51,745	290,190	267,530	(3,975)	100.7
31510: CTE Administration	3,365,946	3,608,579	144,566	875,198	896,675	1,836,706	49.1
31600: CTE Agriculture & Science	505,748	505,748	64,137	321,363	371,455	(187,070)	137.0
31605: CTE Lincoln Tree Farm Harvest	0	0	3,423	11,669	13,339	(25,008)	100.0
31610: CTE Business Education	1,346,242	1,346,242	126,292	724,027	644,013	(21,798)	101.6

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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>
31: Career & Tech Ed, State							
31620: CTE Marketing Education	301,237	301,237	13,710	78,891	71,022	151,323	49.8
31630: CTE Diversified Occupations	821,871	821,871	62,060	362,310	318,519	141,042	82.8
31640: CTE Trade & Industry	1,943,856	1,943,856	174,332	1,006,345	888,347	49,165	97.5
31650: CTE Family & Consumer Science	1,250,481	1,250,481	92,009	567,937	503,648	178,896	85.7
31660: CTE Next Move	205,110	205,110	18,717	113,516	101,493	(9,898)	104.8
31670: CTE Technology	932,541	932,541	46,566	293,891	261,223	377,427	59.5
31680: CTE Health Occupations	666,060	666,060	59,462	440,542	319,245	(93,727)	114.1
31710: CTE Career Guidance	526,812	526,812	43,419	252,544	223,691	50,577	90.4
31880: CTE Partner School	1,651,396	1,845,565	141,373	853,816	758,660	233,089	87.4
31901: CTE Running Start	129,709	129,709	0	87,555	144,644	(102,490)	179.0
31902: CTE Open Doors	141,271	141,271	0	0	150,000	(8,729)	106.2
Total 31: Career & Tech Ed, State	14,489,439	14,926,241	1,050,336	6,332,283	5,979,444	2,614,514	82.5
34: Middle School CTE							
34500: CTE Middle School	2,963,585	3,139,684	210,277	1,263,723	1,147,095	728,866	76.8
Total 34: Middle School CTE	2,963,585	3,139,684	210,277	1,263,723	1,147,095	728,866	76.8
38: Career & Tech Ed, Federal							
38501: CTE Perkins Grant 20-21	244,795	261,258	4,282	18,323	43,469	199,466	23.7
38531: CTE Non-Traditional Fields	0	2,409	0	0	0	2,409	0.0
Total 38: Career & Tech Ed, Federal	244,795	263,667	4,282	18,323	43,469	201,875	23.4
51: Disadvantaged, Federal							
51201: OSSI Targeted/Comprehensive 21	491,333	633,748	38,793	146,144	211,120	276,484	56.4
51500: T1-A Disadvantaged 19-20	0	0	(80)	8,669	0	(8,669)	100.0
51501: T1-A Disadvantaged 20-21	9,319,462	9,723,047	668,393	3,820,069	3,739,767	2,163,211	77.8
51520: ESEA Distinguished Sch. Award	0	8,771	0	2	0	8,769	0.0
51531: T10-C Homeless Ed 20-21	56,763	49,887	2,673	16,036	35,135	(1,284)	102.6
51601: T1-D Neglect & Delinqnt 20-21	91,085	95,195	7,221	43,401	40,095	11,699	87.7
Total 51: Disadvantaged, Federal	9,958,643	10,510,648	716,999	4,034,321	4,026,117	2,450,210	76.7
52: School Improvement, Federa							
52420: Title IV - Part A	0	0	0	21,118	0	(21,118)	100.0
52421: Title IV - Part A	682,564	728,135	50,976	305,658	356,335	66,142	90.9
52471: T2-A Teacher Quality 20-21	1,027,707	1,022,103	88,906	537,741	489,068	(4,706)	100.5
Total 52: School Improvement, Federa	1,710,271	1,750,238	139,882	864,516	845,403	40,319	97.7
55: Learning Assistance Prog,							
55500: Learning Assistance Program	9,428,335	10,364,879	679,207	4,476,777	3,682,096	2,206,006	78.7

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55: Learning Assistance Prog,							
55501: Learning Assistance Co-Teach	1,312,491	1,312,491	94,854	572,200	515,244	225,047	82.9
55520: LAP High Poverty	4,466,247	4,999,477	300,394	1,350,712	1,484,436	2,164,330	56.7
55521: LAP High Poverty Co-Teach	769,184	769,184	48,403	296,937	259,484	212,763	72.3
Total 55: Learning Assistance Prog,	15,976,257	17,446,031	1,122,858	6,696,626	5,941,259	4,808,145	72.4
56: State Institutions, Ctrs &							
56510: Remann Hall	402,021	402,021	29,499	170,210	160,958	70,853	82.4
Total 56: State Institutions, Ctrs &	402,021	402,021	29,499	170,210	160,958	70,853	82.4
57: NegleCTEd & Delinquent							
57511: T1-D Neglect/Delinquent 20-21	154,096	165,723	11,774	70,182	64,142	31,400	81.1
Total 57: NegleCTEd & Delinquent	154,096	165,723	11,774	70,182	64,142	31,400	81.1
58: Special & Pilot Programs							
58020: Collection of Evidence	0	27,160	0	0	0	27,160	0.0
58079: Certification Bonus	2,707,370	2,707,370	0	0	0	2,707,370	0.0
58161: Homeless Student Stability 21	0	63,892	4,229	12,285	28,958	22,648	64.6
58221: IB Test Fee Program	0	17,255	0	0	17,255	0	100.0
58251: Computer Science and Education	0	4,673	0	0	3,508	1,165	75.1
58261: WaKIDS Training	0	13,920	328	13,787	0	133	99.0
58281: High Demand Career & Tech Ed.	0	19,000	0	2,850	0	16,150	15.0
58310: Beg Ed Support Team 19-20	0	0	0	0	(198)	198	100.0
58311: Beg Ed Support Team 20-21	93,458	202,653	9,268	48,399	65,539	88,715	56.2
58350: K-12 Dual Language Grant Progr	0	0	0	938	0	(938)	100.0
58351: New Dual Language Program	0	28,038	1,707	4,764	6,965	16,309	41.8
58370: Open Educational Resource Proj	0	11,683	0	0	129	11,554	1.1
58381: Integrat. Tiered Suicide Prev.	0	14,019	0	0	6,900	7,119	49.2
58591: Maritime Program - CORE PLUS	0	38,000	0	0	18,504	19,496	48.7
58651: Admin Intern Program 20-21	0	12,840	0	0	0	12,840	0.0
58661: Recruiting Wash Teachers 20-21	0	21,500	169	3,304	2,936	15,260	29.0
58671: WA 1st Robotics Competition 21	0	10,500	0	0	0	10,500	0.0
58691: WA FIRST- FIRST Tech Challenge	0	9,346	0	0	2,011	7,335	21.5
58731: OSSl District Grant	245,917	299,066	32,556	159,766	147,526	(8,225)	102.8
58751: OSSl Targeted 3+ Schools	0	280,378	12,133	19,525	96,266	164,587	41.3
58770: TPEP Teacher Training 19-20	0	0	0	0	198	(198)	100.0
58771: TPEP Teacher Training 20-21	93,458	100,566	6,056	30,867	11,789	57,910	42.4
58900: Para Educator Cert. Program	0	34,936	354	354	449	34,133	2.3

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Total 58: Special & Pilot Programs	3,140,203	3,916,795	66,800	296,839	408,735	3,211,221	18.0
61: Head Start, Federal							
61510: Head Start Regular 19-20	0	1,763,107	0	1,068,431	1,123	693,553	60.7
61511: Head Start Regular 20-21	5,806,722	5,806,722	472,053	1,548,945	2,401,860	1,855,917	68.0
61517: Head Start Regular 16-17	0	0	12	12	(12)	0	100.0
61520: Head Start Training 19-20	0	50,654	0	0	0	50,654	0.0
61521: Head Start Training 20-21	66,130	66,130	2,598	7,929	18,726	39,475	40.3
61530: Head Start COVID 19	0	141,025	551	141,025	0	0	100.0
Total 61: Head Start, Federal	5,872,852	7,827,638	475,213	2,766,343	2,421,696	2,639,599	66.3
64: Limited English Proficiency							
64501: Limited English 20-21	420,759	420,759	24,483	149,994	145,392	125,373	70.2
Total 64: Limited English Proficiency	420,759	420,759	24,483	149,994	145,392	125,373	70.2
65: Transitional Bilingual, St							
01065: BE Trans Bilingual Enrichment	34,939	34,939	0	0	0	34,939	0.0
65000: Transitional Bilingual	4,737,074	4,737,074	329,800	2,065,878	1,743,526	927,670	80.4
Total 65: Transitional Bilingual, St	4,772,013	4,772,013	329,800	2,065,878	1,743,526	962,609	79.8
68: Indian Education, Federal							
68011: Indian Education Enrichment	153,318	153,318	10,827	68,580	59,410	25,328	83.5
68501: Indian Education 20-21	188,518	174,180	20,099	95,190	93,052	(14,062)	108.1
Total 68: Indian Education, Federal	341,836	327,498	30,926	163,770	152,462	11,266	96.6
69: Other Compensatory Program							
69200: District Conferences	0	14,535	0	0	0	14,535	0.0
Total 69: Other Compensatory Program	0	14,535	0	0	0	14,535	0.0
73: Summer School							
73010: Summer School - Buildings	0	(179)	0	0	0	(179)	0.0
73880: Summer School - Partner School	11,295	11,295	0	121	0	11,174	1.1
Total 73: Summer School	11,295	11,116	0	121	0	10,995	1.1
74: Highly Capable, State							
74000: Highly Capable	762,358	762,358	54,436	446,390	278,617	37,351	95.1
Total 74: Highly Capable, State	762,358	762,358	54,436	446,390	278,617	37,351	95.1
79: Other Instructional Pgms							
79000: Other Instructional Programs	16,580,554	9,906,723	0	0	0	9,906,723	0.0
79010: Tuition Based Preschool	0	0	0	232	0	(232)	100.0
79039: Dream Factory Learning Center	0	3,883	0	0	0	3,883	0.0

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79: Other Instructional Pgms							
79100: Early Childhood Ed 19-20	0	0	(620)	(6)	6	0	100.0
79109: Early Childhood Ed 18-19	0	0	(1,700)	0	423	(423)	100.0
79128: Whole Kids Foundation	0	162	0	0	0	162	0.0
79180: Wallace Foundation 19-20	0	0	0	0	36,586	(36,586)	100.0
79181: Wallace Foundation 20-21	800,000	721,927	39,418	355,729	156,070	210,128	70.9
79201: JROTC - Army 20-21	215,672	215,672	19,082	112,393	105,943	(2,664)	101.2
79240: Kaiser Wellbeing	0	8,942	0	0	0	8,942	0.0
79259: Rockefeller Philanthropy Advis	0	3,121	109	109	0	3,012	3.5
79261: JROTC - Navy 20-21	83,685	83,685	7,241	41,717	37,739	4,228	94.9
79270: JROTC - Navy Start Up	0	2,059	0	0	0	2,059	0.0
79310: SPED Community Preschool	0	0	0	(6)	0	6	100.0
79330: City of Tacoma Mini Grants 20	0	6,070	0	1,887	0	4,183	31.1
79345: Gates AP/IB Support	0	6,202	0	0	0	6,202	0.0
79359: Jobs for America's Graduates	0	8,134	0	0	0	8,134	0.0
79360: Ctr for Strength Teaching Prof	0	25,007	0	5,430	4,145	15,431	38.3
79370: Stuart Foundation Grant 19-20	100,000	118,800	43,120	109,480	9,320	0	100.0
79381: ECEAP USDA Meals/Snacks 20-21	22,338	0	0	0	0	0	100.0
79399: City of Tacoma - CBT	0	284,645	1,241	60,427	51,156	173,061	39.2
79409: City of Tacoma-Restor. Justice	0	163,530	0	22,850	3,000	137,680	15.8
79419: City of Tacoma - SSGRIN	0	136,281	25,000	50,036	50,000	36,245	73.4
79420: Old Town Music Society Fund K8	0	15,468	0	0	0	15,468	0.0
79447: WA STEM-NGA WBL Lab	0	2,932	0	0	0	2,932	0.0
79501: JROTC - Air Force 20-21	86,720	86,720	7,775	45,585	42,188	(1,053)	101.2
79531: JROTC - Marines 20-21	103,016	103,016	8,899	53,707	50,470	(1,162)	101.1
79560: Old Town Music Society Fund HS	0	7,732	0	0	0	7,732	0.0
79580: Curriculum Fundraising	0	443,957	4,200	28,896	5,202	409,859	7.7
79585: International Exchange Program	117,779	117,779	9,718	59,726	52,510	5,543	95.3
79591: Read To Me Enrichment	42,247	42,247	0	0	0	42,247	0.0
79679: College Spark Washington Yr 2	0	24,126	5,000	5,000	0	19,126	20.7
79693: Lincoln Ctr Gates Grant	0	13,655	0	101	0	13,554	0.7
79733: Lincoln Ctr Extended Day Supp.	0	6,704	0	0	0	6,704	0.0
79754: Greater Tacoma Community Fdtn	0	26,428	0	0	6,273	20,155	23.7
79755: Foundation for Tacoma Students	0	35,439	0	303	2,874	32,263	9.0
79850: Arts Collaboration	31,425	31,425	208	(2,552)	11,200	22,777	27.5

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Run Time: 3:28 pm
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TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: February 28, 2021

<u>Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Current Month</u>	<u>Current Year Year to Date</u>	<u>Encumbrance</u>	<u>Unspent / Unencumbered</u>	<u>Percent Expended</u>
79: Other Instructional Pgms							
79899: Partners in Science Suppl Prog	0	4,083	0	0	4,083	0	100.0
79900: Misc Targeted Grants	0	149,958	0	0	24,486	125,472	16.3
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
Total 79: Other Instructional Pgms	18,183,436	12,816,613	168,691	951,046	653,676	11,211,891	12.5
88: Child Care							
88010: Tuition Based Preschool	612,000	612,000	35,435	217,330	204,210	190,461	68.9
88101: Early Childhood Ed 20-21	1,455,640	1,428,301	119,375	751,768	644,641	31,892	97.8
88211: Transportation PreSchool	30,000	30,000	0	0	0	30,000	0.0
88310: SPED Community Preschool	2,515,313	2,515,313	200,614	1,125,117	1,036,114	354,082	85.9
88411: ECEAP Summer Program 2020	0	93,844	0	35,769	0	58,075	38.1
Total 88: Child Care	4,612,953	4,679,458	355,424	2,129,984	1,884,965	664,509	85.8
89: Community Services							
89010: Facility Use	177,250	177,250	661	365	1,848	175,037	1.2
89020: Facility Use - Fields	7,350	7,350	0	0	633	6,717	8.6
89030: Facility Use - Swim Pools	7,100	7,100	0	0	0	7,100	0.0
89040: Facility Use - Stadiums	31,000	31,000	0	0	0	31,000	0.0
89050: Facility Use - Theaters	157,000	157,000	0	0	0	157,000	0.0
89060: Facility Use - Other	42,000	42,000	1,983	9,698	0	32,302	23.1
89150: Summer Nutrition Svcs	117,000	117,000	0	0	0	117,000	0.0
89160: Community Partnerships	408,854	408,854	26,927	171,789	154,182	82,884	79.7
Total 89: Community Services	947,554	947,554	29,571	181,852	156,663	609,039	35.7
97: District-Wide Support							
97000: District-Wide Support	34,062,503	34,474,262	2,783,882	19,256,872	17,208,186	(1,990,796)	105.8
97011: District-Wide Support Enrichme	25,143,078	25,233,025	1,553,139	10,043,033	8,719,252	6,470,740	74.4
97090: DWS Tech General Admin	3,000,000	3,000,000	69,559	2,278,963	509,343	211,695	92.9
97093: DWS Tech Util/Net	161,138	161,138	13,286	84,965	190,540	(114,367)	171.0
97580: DWS Security	1,425,624	1,426,624	100,271	581,750	594,567	250,307	82.5
Total 97: District-Wide Support	63,792,343	64,295,049	4,520,137	32,245,583	27,221,887	4,827,579	92.5
98: Nutrition Svcs							
98000: Nutrition Services	11,827,416	11,828,492	1,088,413	6,695,732	5,728,165	(595,404)	105.0
98011: Nutrition Services Enrichment	721,781	721,781	17,511	101,697	85,678	534,406	26.0
98030: Nutrition Svcs - Summer	62	62	0	(866)	0	928	(1,397.1)
98301: Nutrition Services - MTG	0	46,500	0	0	23,969	22,531	51.5

Run Date: May 17, 2021
Run Time: 3:28 pm
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TACOMA SCHOOL DISTRICT NO. 10
Statement Of Expenditures by Program w/Encumbrances
General Fund As Of: **February 28, 2021**

<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>
Total 98: Nutrition Svcs	12,549,259	12,596,835	1,105,924	6,796,562	5,837,812	(37,539)	100.3
99: Pupil Transportation							
99000: Pupil Transportation	15,057,337	15,066,658	653,148	3,221,489	9,690,437	2,154,732	85.7
99011: Pupil Transportation Enrichmen	508,262	508,262	0	0	0	508,262	0.0
99110: Transportation - Ex Curr	330,000	330,000	0	0	480,000	(150,000)	145.5
99120: Transportation - Field Trips	(946,643)	(946,596)	(18,229)	(22,209)	(62,297)	(862,090)	8.9
Total 99: Pupil Transportation	14,948,956	14,958,324	634,919	3,199,280	10,108,140	1,650,904	89.0
District Total	502,829,456	502,829,456	36,683,899	223,181,359	208,700,814	70,947,283	85.9

ASSOCIATED STUDENT BODY FUND

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

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Run Time: 2:24 pm
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TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
Associated Student Body Fund As Of: February 28, 2021



Resources Available					
Restricted Fund Balance					
819: Restricted to Fund Purposes					
Total Restricted Fund Balance					
Nonspendable and Assigned Fund Balance					
Total Nonspendable and Assigned Fund Balance					
Total Beginning Fund Balance					
Revenue					
1 - General Student Body					
2 - Athletics					
3 - Classes					
4 - Clubs					
6 - Private Money					
Total Revenue					
Total Resources Available					
Uses of Resources					
Expenditures					
1 - General Student Body					
2 - Athletics					
3 - Classes					
4 - Clubs					
6 - Private Money					
Total Expenditures					
Total Uses of Resources					
Ending Fund Balance					

	Current Year Adopted Budget	Current Year Year to Date Actual	Under Budget (Over)	% Current Year Budget	% Prior Year Budget
	1,891,271	1,980,522	89,251	104.7	51.1
	1,891,271	1,980,522	89,251	104.7	51.1
	0	0	0	100.0	100.0
	1,891,271	1,980,522	89,251	104.7	51.1
	932,533	26,211	(906,322)	2.8	33.0
	349,800	8,765	(341,035)	2.5	58.0
	417,250	4,793	(412,457)	1.1	20.8
	1,774,687	24,020	(1,750,667)	1.4	13.9
	45,280	53,035	7,755	117.1	3.8
	3,519,550	116,824	(3,402,726)	3.3	23.5
	5,410,821	2,097,346	(3,313,475)	38.8	36.4
	778,159	76,005	702,154	9.8	22.5
	473,250	23,232	450,018	4.9	49.8
	346,613	4,556	342,057	1.3	16.3
	1,754,086	17,424	1,736,662	1.0	13.5
	63,269	11,646	51,623	18.4	1.0
	3,415,377	132,864	3,282,513	3.9	19.4
	3,415,377	132,864	3,282,513	3.9	19.4
	1,995,444	1,964,482	(30,962)	98.4	53.9

Run Date: May 17, 2021
Run Time: 3:30 pm
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TACOMA SCHOOL DISTRICT NO. 10
ASB Statement Of Revenue and Expenditure by BRC
Associated Student Body Fund February 28, 2021

BRC	Beginning Balance	Revenues	Expenditures	Adopted Budget Expenditures	Fund Balance w/o Imprest Funds	Imprest Funds	Fund Balance
011 Finance	1,530	(375)	0	3,415,377	1,155	0	1,155
101 Arlington	3,360	3	0	0	3,363	0	3,363
103 Birney	9,083	7	0	0	9,090	0	9,090
104 Blix	1,268	1	0	0	1,269	0	1,269
105 Boze	10,717	44	0	0	10,762	0	10,762
107 Browns Pt	14,669	12	0	0	14,680	0	14,680
109 Bryant	13,153	10	0	0	13,164	0	13,164
110 Crescent Hts	1,093	1	0	0	1,094	0	1,094
113 DeLong	9,427	8	0	0	9,435	0	9,435
115 Downing	8,183	(630)	(632)	0	8,185	0	8,185
117 Edison	4,439	4	0	0	4,442	0	4,442
119 Fawcett	9,710	2,333	3,496	0	8,548	0	8,548
121 Fern Hill	299	0	0	0	299	0	299
123 Franklin	1,945	727	0	0	2,672	0	2,672
125 Geiger	9,292	1,989	1,881	0	9,400	0	9,400
133 Jefferson	3,117	2	0	0	3,119	0	3,119
135 Larchmont	3,605	83	0	0	3,689	0	3,689
137 Lister	5,648	982	681	0	5,949	0	5,949
139 Lowell	4,282	3	0	0	4,286	0	4,286
143 Lyon	5,402	1,032	1,804	0	4,630	0	4,630
147 Manitou Pk	7,213	6	0	0	7,218	0	7,218
149 Mann	595	0	0	0	595	0	595
151 McCarver	3,577	3	0	0	3,580	0	3,580
157 NE Tacoma	7,356	6	424	0	6,938	0	6,938
163 Pt Defiance	2,174	2	0	0	2,176	0	2,176
165 Reed	5,446	4	0	0	5,450	0	5,450
169 Roosevelt	5,108	4	0	0	5,112	0	5,112
175 Sheridan	1,118	203	0	0	1,320	0	1,320
177 Sherman	5,449	1,554	0	0	7,003	0	7,003
179 Stanley	1,241	1	0	0	1,242	0	1,242
181 Skyline	6,709	(121)	0	0	6,588	0	6,588
183 Wainwright	19,748	16	0	0	19,764	0	19,764
185 Washington	4,168	213	0	0	4,382	0	4,382
187 Whitman	4,479	4	0	0	4,483	0	4,483
189 Whittier	2,098	2	0	0	2,100	0	2,100
200 Giadrone	41,584	880	1,700	0	40,764	0	40,764
202 Baker	136,436	684	971	0	136,148	0	136,148

Run Date: May 17, 2021
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TACOMA SCHOOL DISTRICT NO. 10
ASB Statement Of Revenue and Expenditure by BRC
Associated Student Body Fund February 28, 2021

BRC	Beginning Balance	Revenues	Expenditures	Adopted Budget Expenditures	Fund Balance w/o Imprest Funds	Imprest Funds	Fund Balance
206 Gray	57,100	1,113	0	0	58,212	0	58,212
208 Hunt	17,190	14	0	0	17,204	0	17,204
210 Jason Lee	33,460	(2)	4,660	0	28,798	0	28,798
212 Mason	40,382	32	325	0	40,089	0	40,089
216 Meeker	69,006	5,948	1,168	0	73,786	0	73,786
218 Stewart	55,313	7	400	0	54,920	0	54,920
220 Truman	116,509	1,005	3,392	0	114,122	0	114,122
221 First Creek	31,318	1,306	480	0	32,145	0	32,145
224 Foss	97,674	7,676	7,061	0	98,289	0	98,289
226 Lincoln	217,717	10,504	15,899	0	212,321	0	212,321
228 Mt Tahoma	202,758	10,873	23,301	0	190,329	0	190,329
230 Stadium	196,172	26,858	20,122	0	202,908	0	202,908
232 Wilson	372,546	2,658	40,818	0	334,386	0	334,386
234 Oakland	5,011	8	1,549	0	3,470	0	3,470
235 IDEA School	4,307	(19)	0	0	4,289	0	4,289
237 SOTA	41,794	38,313	365	0	79,742	0	79,742
239 Science & Math Institute	45,251	742	90	0	45,902	0	45,902
246 Remann Hall	1,967	1	0	0	1,969	0	1,969
607 Career & Technical Education	29,784	24	0	0	29,807	0	29,807
617 ASB Athletics & Activities	0	0	2,908	0	(2,908)	0	(2,908)
734 Young Ambassadors	20,246	66	0	0	20,312	0	20,312
District Total	2,030,224	116,824	132,864	3,415,377	2,014,184	0	2,014,184

DEBT SERVICE FUND

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

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

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

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

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

Following is a summary of the bonds payable for 2020-21:

Second Quarter Financial Report 2020-21
March 23, 2021
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Debt Service Fund - Schedule of Long-Term Debt					
For the Quarter Ended February 28, 2021					
	Beginning				Amount Due
Bonds and Contracts Payable	Balance	Additions	Reductions	Ending Balance	In One Year
2012 Refunding of '03,05,05A UTGO's	\$ 46,045,000	\$ -	\$ 1,635,000	\$ 44,410,000	\$ 9,410,000
2014 UTGO	6,240,000	-	-	6,240,000	-
2015 Refunding of 2005 UTGO	97,670,000	-	23,230,000	74,440,000	4,635,000
2020 UTGO	366,010,000	-	-	366,010,000	5,515,000
2020-B UTGO	249,280,000	-	-	249,280,000	-
2020-C UTGO	235,000,000	-	-	235,000,000	16,460,000
Total Bonds Payable	\$1,000,245,000	\$ -	\$ 24,865,000	\$ 975,380,000	\$ 36,020,000

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

Run Date: May 17, 2021
Run Time: 3:30 pm
Report ID: TS160.v5

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
Debt Service Fund As Of: February 28, 2021

	Current Year Adopted Budget	Current Year Year to Date Actual	Under Budget (Over)	% Current Year Budget	% Prior Year Budget
Resources Available					
Restricted FB					
830: Restricted for Debt Service	10,276,100	13,757,546	3,481,446	133.9	100.0
Total Restricted FB	10,276,100	13,757,546	3,481,446	133.9	100.0
Total Beginning Fund Balance	10,276,100	13,757,546	3,481,446	133.9	100.0
Revenue					
1 - Local Taxes	60,000,000	27,622,460	(32,377,540)	46.0	45.0
2 - Local Non-Tax	176,400	11,646	(164,754)	6.6	44.0
9 - Other Financing Sources	0	14,689	14,689	100.0	100.0
Total Revenue	60,176,400	27,648,795	(32,527,605)	45.9	45.0
Total Resources Available	70,452,500	41,406,341	(29,046,159)	58.8	54.4
Uses of Resources					
Expenditures					
728: Principal Payments	27,425,000	24,865,000	2,560,000	90.7	62.6
730: Interest Payments	33,454,200	6,013,221	27,440,979	18.0	51.1
790: Contractual Services - Other	0	900	(900)	100.0	100.0
Total Expenditures	60,879,200	30,879,121	30,000,079	50.7	55.6
Total Uses of Resources	60,879,200	30,879,121	30,000,079	50.7	55.6
Ending Fund Balance	9,573,300	10,527,220	953,920	110.0	47.7

Run Date: May 26, 2021
Run Time: 2:26 pm
Report ID: TS156.v4

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account
DFG/LTDG Fund February 28, 2021



<u>State Account</u>	<u>Prior Year</u>	<u>Prior Year</u>	<u>Over Budget</u>	<u>%</u>	<u>Current Year</u>	<u>Current Year</u>	<u>Over Budget</u>	<u>%</u>
<u>District Account</u>	<u>Adopted</u>	<u>Year to Date</u>	<u>(Under)</u>	<u>Received</u>	<u>Adopted</u>	<u>Year to Date</u>	<u>(Under)</u>	<u>Received</u>
1 - Local Taxes								
11000: Local Property Tax	58,825,000	26,478,000	(32,347,000)	45.0	60,000,000	27,622,460	(32,377,540)	46.0
1 - Local Taxes	58,825,000	26,478,000	(32,347,000)	45.0	60,000,000	27,622,460	(32,377,540)	46.0
2 - Local Non-Tax								
23000: Investment Earnings	239,000	105,159	(133,841)	44.0	176,400	11,646	(164,754)	6.6
2 - Local Non-Tax	239,000	105,159	(133,841)	44.0	176,400	11,646	(164,754)	6.6
9 - Other Financing Sources								
91000: Sale of Bonds	0	0	0	100.0	0	8,939	8,939	100.0
91100: Premium on Sale of Bonds	0	0	0	100.0	0	0	0	100.0
96000: Sale of Refunding Bonds	0	0	0	100.0	0	5,750	5,750	100.0
9 - Other Financing Sources	0	0	0	100.0	0	14,689	14,689	100.0
District Total	59,064,000	26,583,159	(32,480,841)	45.0	60,176,400	27,648,795	(32,527,605)	45.9

CAPITAL PROJECTS FUND

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

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

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

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

Hunt Middle School Replacement (*opens fall 2021*)
Downing Elementary School Replacement (*opens fall 2022*)
Skyline Elementary School Replacement: (*opens fall 2022*)

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

Fawcett Elementary School Replacement: 2023
Bryant Montessori School Replacement: 2024
Oakland High School Historic Modernization: 2025
Lowell Elementary School Replacement: 2026
Whittier Elementary School Replacement: 2027

The current capital projects are as follows:

- Hunt Middle School closed in 2010 and currently functions as one of two transition sites the district uses during school construction projects. The development is currently in construction phase, which began in April 2020 with plans to open in fall 2021. The intention of the new school is to create a unique design with flexible spaces that embrace arts and sciences; use design and graphics as a teaching tool; and make good use of the large campus with sculptural landscapes that accommodate outdoor learning spaces. The new building will have maker space, a space for culinary arts, a stage, and rooms for band, choir and orchestra. Outside, students will have a covered play area, along with a new track and fields and other outdoor recreational areas.
- Skyline Elementary is currently in the programming phase, during which representatives from TPS, Turner Construction and SRG Partnership establish objectives for the building design. Construction on the new school is expected to begin in March 2021 with doors opening in fall 2022. Students will attend school in the existing building until the new school is complete. In fall 2022, the old Skyline will be ready for other Tacoma students to use as their new schools are under construction.
- Downing Elementary was constructed in 1949, with several additions in the 1950s. The new building will have bright colors, an open and inviting courtyard at the main entrance and wood beam panels in the library and will incorporate the existing Boys & Girls Club into the site. Downing serves approximately 350 preschool through fifth-grade students in Tacoma's North and West ends.

Small Capital Projects - Districtwide Safety and Health Upgrades:

- Delong Elementary - building and system renovations and upgrades
- Gault - demolition or building renovations and upgrades
- IDEA at Park Avenue - building and systems renovation and upgrades
- Madison School - building and systems renovations and upgrades
- Mann - building and system renovations and upgrades
- McCarver Primary building - building and system renovations and upgrades
- Point Defiance Elementary - building and system renovations and upgrades
- Reed Elementary - building and system renovations and upgrades
- School of the Arts at 9th and Broadway - building and systems renovations and upgrades
- Whitman Elementary - building and system renovations and upgrades
- District-wide safety and security system upgrades
- District-wide renovations, upgrades, and replacements of athletic facilities, including tennis, swimming pool, playground, playfield, and stadium improvements
- District-wide small capital project improvements including mechanical, electrical, plumbing, Americans with Disability Act improvements, structural maintenance, and roof, elevator and boiler replacements

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

Run Date: May 26, 2021
Run Time: 2:27 pm
Report ID: TS159.v7

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
Capital Projects Fund As Of: February 28, 2021



	Current Year <u>Adopted</u> <u>Budget</u>	Current Year Year to Date <u>Actual</u>	Under Budget (Over)	% Current Year <u>Budget</u>	% Prior Year <u>Budget</u>
Resources Available					
Restricted Fund Balance					
861: Restricted from Bond Proceeds	50,536,000	45,901,006	(4,634,994)	90.8	96.5
862: Restricted from Levy Proceeds	13,191,000	14,697,733	1,506,733	111.4	71.5
Total Restricted Fund Balance	63,727,000	60,598,739	(3,128,261)	95.1	94.2
Assigned Fund Balance					
889: Assigned to Fund Purposes	3,765,000	3,261,836	(503,164)	86.6	100.0
Total Assigned Fund Balance	3,765,000	3,261,836	(503,164)	86.6	124.0
Total Beginning Fund Balance	67,492,000	63,860,575	(3,631,425)	94.6	94.7
Revenue					
1 - Local Taxes	424,000,000	11,148,491	(412,851,509)	2.6	45.7
2 - Local Non-Tax	1,735,000	327,356	(1,407,644)	18.9	73.2
9 - Other Financing Sources	500,000	536,829,866	536,329,866	17,366.0	0.0
Total Revenue	426,235,000	548,305,713	122,070,713	128.6	46.7
Total Resources Available	493,727,000	612,166,288	118,439,288	124.0	87.4
Uses of Resources					
Expenditures					
12 - Site Improvements	75,000	80,048	(5,048)	106.7	36.2
21 - New Buildings	75,770,000	29,401,553	46,368,447	38.8	38.0
22 - Remodeled Buildings	16,386,000	1,633,216	14,752,784	10.0	7.6
31 - Initial Equipment	36,905,000	6,217,718	30,687,282	16.8	14.6
35 - Instructional Technology	0	13,953,576	(13,953,576)	100.0	100.0
51 - Sale of Real Estate	0	1,753	(1,753)	100.0	100.0
52 - MODIFY REPORT FOR DESC	10,000	1,405	8,595	14.0	100.0
61 - Bond/Levy Issuance-Election	400,000	1,829,866	(1,429,866)	457.5	100.0
Total Expenditures	129,546,000	53,119,135	76,426,865	41.0	30.1
Total Uses of Resources	129,546,000	53,119,135	76,426,865	41.0	30.1
Ending Fund Balance	364,181,000	559,047,153	194,866,153	153.5	252.9

Run Date: May 26, 2021
Run Time: 2:27 pm
Report ID: TS159.v7

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
Capital Projects Fund As Of: February 28, 2021



	Current Year <u>Adopted Budget</u>	Current Year Year to Date <u>Actual</u>	Under Budget (Over)	% Current Year <u>Budget</u>	% Prior Year <u>Budget</u>
861: Restricted from Bond Proceeds	50,536,000	45,901,006	(4,634,994)	90.8	96.5
862: Restricted from Levy Proceeds	13,191,000	14,697,733	1,506,733	111.4	71.5
Total Restricted Fund Balance	63,727,000	60,598,739	(3,128,261)	95.1	94.2
889: Assigned to Fund Purposes	3,765,000	498,448,414	494,683,414	3,239.0	100.0
Total Assigned Fund Balance	3,765,000	498,448,414	494,683,414	13,239.0	(891.6)
Total Ending Fund Balance	67,492,000	559,047,153	491,555,153	828.3	76.7

Run Date: May 26, 2021
Run Time: 2:27 pm
Report ID: TS156.v4

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account
Capital Projects Fund February 28, 2021



<u>State Account</u>	<u>Prior Year</u>	<u>Prior Year</u>	<u>Over Budget</u>	<u>%</u>	<u>Current Year</u>	<u>Current Year</u>	<u>Over Budget</u>	<u>%</u>
<u>District Account</u>	<u>Adopted</u>	<u>Year to Date</u>	<u>(Under)</u>	<u>Received</u>	<u>Adopted</u>	<u>Year to Date</u>	<u>(Under)</u>	<u>Received</u>
1 - Local Taxes								
11000: Local Property Tax	24,000,000	10,963,344	(13,036,656)	45.7	424,000,000	11,148,491	(412,851,509)	2.6
1 - Local Taxes	24,000,000	10,963,344	(13,036,656)	45.7	424,000,000	11,148,491	(412,851,509)	2.6
2 - Local Non-Tax								
23000: Investment Earnings	1,692,000	1,266,252	(425,748)	74.8	1,692,000	301,417	(1,390,583)	17.8
25000: Gifts, Grants, & Donations (Local)	0	0	0	100.0	0	15,000	15,000	100.0
27000: Rentals & Leases	43,000	3,646	(39,354)	8.5	43,000	10,939	(32,061)	25.4
29260: Other Commissions/Rebates	0	0	0	100.0	0	0	0	100.0
2 - Local Non-Tax	1,735,000	1,269,898	(465,102)	73.2	1,735,000	327,356	(1,407,644)	18.9
4 - State - Special Purpose								
41000: Special Purpose - Unassigned	0	0	0	100.0	0	0	0	100.0
41300: State Matching - Paid Direct to District	0	0	0	100.0	0	0	0	100.0
4 - State - Special Purpose	0	0	0	100.0	0	0	0	100.0
8 - Revenue from other Agencies								
81000: Governmental Entities	0	23,826	23,826	100.0	0	0	0	100.0
8 - Revenue from other Agencies	0	23,826	23,826	100.0	0	0	0	100.0
9 - Other Financing Sources								
91000: Sale of Bonds	0	0	0	100.0	0	484,280,000	484,280,000	100.0
91100: Premium on Sale of Bonds	0	0	0	100.0	0	52,549,866	52,549,866	100.0
92000: Sale of Real Property	500,000	0	(500,000)	0.0	500,000	0	(500,000)	0.0
9 - Other Financing Sources	500,000	0	(500,000)	0.0	500,000	536,829,866	536,329,866	17,366.0
District Total	26,235,000	12,257,069	(13,977,931)	46.7	426,235,000	548,305,713	122,070,713	128.6

TRANSPORTATION VEHICLE FUND

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

Currently, the district maintains a fleet of 77 yellow buses operating approximately 53 Special Education routes. In 2000, the district began a long-term bus replacement plan that is to be self-supporting through the use of state bus depreciation payments. In 2020-21, the district has budgeted to receive \$510,550 in depreciation from the state for district buses. The district is planning to replace six buses in 2020-21 and six buses each year for the next two years. This plan includes upgrades, which address emerging safety requirements for the transportation of students.

The transportation vehicle fund financial statements are next in this section

Run Date: May 17, 2021

Run Time: 3:33 pm

Report ID: TS162.v4

TACOMA SCHOOL DISTRICT NO. 10
Income Statement and Changes in Fund Balance
Transportation Vehicle Fund As Of: February 28, 2021

Resources Available

Committed and Assigned FB

819: Restricted to Fund Purposes

Total Committed and Assigned FB

Total Beginning Fund Balance

Revenue

2 - Local Non-Tax

4 - State - Special Purpose

Total Revenue

Total Resources Available

Uses of Resources

Expenditures

910: Barcoded Equipment

Total Expenditures

Total Uses of Resources

Ending Fund Balance

	Current Year Adopted Budget	Current Year Year to Date Actual	Under Budget (Over)	% Current Year Budget	% Prior Year Budget
	2,586,800	2,661,285	74,485	102.9	130.7
	2,586,800	2,661,285	74,485	102.9	130.7
	2,586,800	2,661,285	74,485	102.9	130.7
	30,000	2,033	(27,967)	6.8	257.6
	510,550	0	(510,550)	0.0	0.0
	540,550	2,033	(538,517)	0.4	4.5
	3,127,350	2,663,317	(464,033)	85.2	104.1
	780,000	0	780,000	0.0	0.0
	780,000	0	780,000	0.0	0.0
	780,000	0	780,000	0.0	0.0
	2,347,350	2,663,317	315,967	113.5	146.1

Run Date: May 26, 2021
Run Time: 2:29 pm
Report ID: TS156.v4

TACOMA SCHOOL DISTRICT NO. 10
Statement Of Revenue by State and District Account
Transportation Vehicle Fund February 28, 2021



<u>State Account</u>	<u>Prior Year</u>	<u>Prior Year</u>	<u>Over Budget</u>	<u>%</u>	<u>Current Year</u>	<u>Current Year</u>	<u>Over Budget</u>	<u>%</u>
<u>District Account</u>	<u>Adopted</u>	<u>Year to Date</u>	<u>(Under)</u>	<u>Received</u>	<u>Adopted</u>	<u>Year to Date</u>	<u>(Under)</u>	<u>Received</u>
	<u>Budget</u>	<u>Actual</u>			<u>Budget</u>	<u>Actual</u>		
2 - Local Non-Tax								
23000: Investment Earnings	10,000	25,763	15,763	257.6	30,000	2,033	(27,967)	6.8
2 - Local Non-Tax	10,000	25,763	15,763	257.6	30,000	2,033	(27,967)	6.8
4 - State - Special Purpose								
44990: Transportation - Depreciation	562,000	0	(562,000)	0.0	510,550	0	(510,550)	0.0
4 - State - Special Purpose	562,000	0	(562,000)	0.0	510,550	0	(510,550)	0.0
9 - Other Financing Sources								
93000: Sale of Equipment	0	0	0	100.0	0	0	0	100.0
9 - Other Financing Sources	0	0	0	100.0	0	0	0	100.0
District Total	572,000	25,763	(546,237)	4.5	540,550	2,033	(538,517)	0.4

APPENDIX A

Year To Date Budget vs. Year To Date Actual

Table 1 & 2 displays the year to date budget versus year to date actual for both revenues and expenditures. The budget spread is calculated using a weighted average based upon the last three years (Fiscal Years 17/18, 18/19, & 19/20) of actual data. The weighted average is applied to the current year budget to derive at the year to date budget amount as displayed in Tables 1 & 2. Due to the unpredictable nature of revenues and expenditures, the year to date budget may not truly reflect the operations of the district from year to year.

Table 1 Year To Date
Revenues

Revenue Sources	Year To Date Budget	Percent of Total	Year To Date Actual *	Percent of Total	Variance over/(under)
Local Taxes	\$ 40,337,710	16.82%	\$ 33,280,964	15.60%	\$ (7,056,746)
Local Non-Tax	4,902,708	2.04%	564,084	0.26%	(4,338,624)
State, General Purpose	133,306,632	55.59%	125,216,634	58.71%	(8,089,998)
State, Special Purpose	40,704,385	16.97%	34,988,933	16.41%	(5,715,452)
Federal, General Purpose	218,393	0.09%	510,334	0.24%	291,941
Federal, Special Purpose	16,455,129	6.86%	16,186,940	7.59%	(268,189)
Revenue - Other District	1,207,367	0.50%	1,541,822	0.72%	334,455
Revenue - Other Agencies	1,188,978	0.50%	827,950	0.39%	(361,028)
Revenue - Other Financing	1,500,000	0.63%	156,832	0.07%	(1,343,168)
Total Revenue	\$ 239,821,302	100.00%	\$ 213,274,491	100.00%	\$ (26,546,811)

Table 2 Year To Date Expenditures

Expenditure Objects	Year To Date Budget	Percent of Total	Year To Date Actual *	Percent of Total	Variance (over)/under
Certificated Salaries	\$ 108,168,083	45.16%	\$ 108,719,423	48.71%	\$ (551,340)
Classified Salaries	36,002,062	15.03%	34,362,269	15.40%	1,639,793
Employee Benefits	54,689,383	22.83%	54,958,359	24.62%	(268,976)
Supplies and Materials	15,321,532	6.40%	7,379,899	3.31%	7,941,633
Contractual Services	24,494,698	10.23%	17,330,746	7.77%	7,163,952
Local Mileage & Travel	227,191	0.09%	42,630	0.02%	184,561
Capital Outlay	624,280	0.26%	388,032	0.17%	236,248
Total Expenditures	\$ 239,527,229	100.00%	\$ 223,181,359	100.00%	\$ 16,345,870

* Actual data through February 2021

APPENDIX B

<p>Financial Statement 2020-21</p>				
	(1) Budget	(2) Projection Method 1	(3) Projection Method 2	(4) Variance (1) vs. (3)
Beginning Fund Balance	\$ 31,210,955	\$ 36,893,527	\$ 36,893,527	\$ 5,682,572
Revenue	493,398,422	440,215,887	459,791,746	(33,606,676)
Other Financing Sources	<u>3,000,000</u>	<u>3,179,820</u>	<u>3,208,212</u>	<u>208,212</u>
Total Resources Available	527,609,377	480,289,234	499,893,484	(27,715,893)
Expenditures	502,829,456	441,189,669	461,991,018	40,838,438
Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Use of Resources	502,829,456	441,189,669	461,991,018	40,838,438
Ending Fund Balance	<u>\$ 24,779,921</u>	<u>\$ 39,099,565</u>	<u>\$ 37,902,467</u>	<u>\$ 13,122,546</u>
Detail of Ending Fund Balance				
Nonspendable - Inventory & Prepaid Items	\$ 3,747,472	\$ 4,837,911	\$ 4,837,911	\$ 1,090,439
Committed to Debt & Fiscal Management	-	-	-	-
Committed to Encumbrances	213,631	1,104,130	1,104,130	890,499
Committed to Contingencies	1,000,000	1,000,000	1,000,000	-
Restricted for Carryover	-	2,071,834	2,071,834	2,071,834
Restricted for Debt Service	197,840	218,832	218,832	20,992
Assigned to Carryover	-	2,392,398	2,392,398	2,392,398
Assigned to Curriculum & Instruction	-	2,179,295	2,179,295	2,179,295
Assigned to Future Operations	331,889	5,198,019	-	(331,889)
Unassigned Fund Balance	18,578,476	2,369,266	8,050,520	(10,527,956)
Unassigned for Minimum FB Policy	<u>-</u>	<u>17,727,880</u>	<u>16,047,546</u>	<u>16,047,546</u>
Total Fund Balance	\$ 24,069,308	\$ 39,099,565	\$ 37,902,467	\$ 13,833,159
Method 2 projections are used for all tables and graphs in this report.				

GRANT ACTIVITY FOR 2020-21
As of February 2021

Program Name	Program Number	Revenue Budget Grant Amount	Revenue Budget Local Support	Revenue Budget Funds Available	Forecasted Indirects	Forecasted Expenditures	Local Support Costs	Total Direct - Indirect and (Local)? Costs	Variance Favorable (Unfavorable)
SPED IDEAB Flow Thru	2450X								
SPED IDEAB Preschool	2451X	223,938		223,938	8,198			8,198	215,740
SPED Safety Net	2456X	255,668		255,668					255,668
CTE Perkins Grant	3850X	271,185		271,185	9,928	27,169		37,096	234,089
T1 SIG Cohort III 13-14	5140X								
T1-A Disadvantaged	5150X	10,092,523		10,092,523	361,508	4,885,927		5,247,435	4,845,088
Title X Part C Educ. For Homel	5153X								
Title 1-Part D-N&D Remann Hall	5160X	98,812		98,812	3,617	86,037		89,654	9,158
T2-A Teacher Quality	5247X							795	(795)
Learning Assistance Program	55500	11,148,977		11,148,977	448,512	8,968,881		9,417,393	1,731,584
Remann Hall	56510	420,916		420,916	9,323	347,524		356,847	64,069
T1-D Neglected & Delinquent	5751X								
Collection of Evidence	58020								
Certification Bonus	5807X	2,707,370		2,707,370					2,707,370
Admin Intern Program	5865X								
Recruiting WA Teachers	5866X								
Wa FIRST-1st Robotics Compet.	5867X					5,200		5,200	(5,200)
Wa FIRST-1st Tech Challenge	5869X								
Advanced Placement Computer Science	58728								
TPEP Teacher Training Funds	5877X								
Head Start Regular	6151X	8,364,661		8,364,661	521,398	4,164,278		7,080	(7,080)
Head Start Training	6152X	129,047		129,047	1,090	19,491		4,685,675	3,678,986
Limited English Proficiency	6450X	436,748		436,748	16,244			20,581	108,466
Transitional Bilingual	65000	5,447,635		5,447,635	694,398	4,025,191		16,244	420,504
Indian Education	6850X	180,799		180,799	6,797	187,422		4,719,588	728,047
Highly Capable	74000	876,712		876,712				194,219	(13,420)
Other Instructional Programs	79000	10,409,202		10,409,202	109,593	955,980		1,065,573	(188,861)
Early Childhood Ed	7910X								10,409,202
Wallace Foundation	79188								
JROTC - Army	7920X	215,672		215,672		228,233		228,233	(12,561)
Refugee Impact	7922X								
JROTC - Navy	7926X	83,685		83,685		81,151		81,151	2,534
JROTC - Navy Start Up	79270	2,059		2,059					2,059
City of Tacoma Mini Grants	7933X	6,070		6,070		7,143		7,143	(1,073)
Gates AP/IB Support	79345	6,202		6,202					6,202
Stuart Foundation	79378								
JROTC - Air Force	7950X	86,720		86,720		91,664		91,664	(4,944)
JROTC - Marines	7953X	103,016		103,016		107,823		107,823	(4,807)
WaKIDS	7965X								
Lincoln Ctr Intelligence +Char	79693	14,167		14,167		168		168	13,999
Lincoln Center Extn Day Pgm	79733	6,704		6,704					
The Greater Tacoma Comm Found.	79754	20,828		20,828		1,331		1,331	19,497
The Greater Tacoma Comm Found.	79755	34,939		34,939		992		992	33,947
GRADS-Early Achievers Project	7979X					2,750		2,750	(2,750)
Tacoma Whole Child Initiative	7981X								
Bridge to College Courses	79947								
GRAND TOTAL		51,644,255		51,644,255	2,190,606	24,202,229		26,392,835	25,244,716



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

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

The following employees have been designated to handle questions and complaints of alleged discrimination:

Civil Rights Coordinator: Lisa Nolan, lnolan@tacoma.k12.wa.us, 253-571-1252;

Title IX Coordinator: Eric Hogan, ebogan1@tacoma.k12.wa.us, 253-571-1191;

504 Coordinator: Elementary, Tracye Ferguson, afergus@tacoma.k12.wa.us, 253-571-1096;

504 Coordinator: Secondary, Jon Bell, jbelle2@tacoma.k12.wa.us, 253-571-1225.

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

