

# **2008-2009 Third Quarter Financial Report**

**September 1, 2008 - May 31, 2009**

*(Unaudited)*

**Tacoma School District #10**

**P.O. Box 1357 • Tacoma, Washington 98401-1357 • 253.571.1000**

**2008-09**

**THIRD QUARTER FINANCIAL REPORT  
for  
TACOMA PUBLIC SCHOOLS**

Financial Operations through: May 31, 2009

**Board of Directors**

Kim Golding  
President

Debbie Winskill  
Vice-President

Jim Dugan  
Director

Kurt Miller  
Director

Connie Rickman  
Director

**Administration**

Art Jarvis, Ed. D.  
Superintendent

Ron Hack  
Chief Financial Officer

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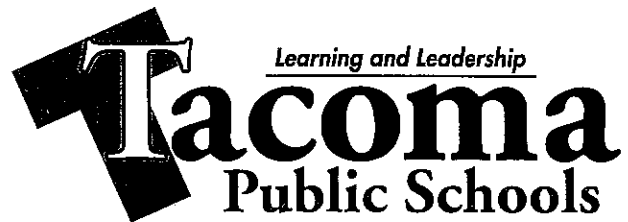
Report Prepared by Finance Department  
Patricia Luat, Director of Financial Services

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SECTION I


FINANCIAL  
ANALYSIS



Ronald Hack

Chief Financial Officer

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Date: June 30, 2009  
To: Board of Directors  
From:  Ron Hack, Chief Financial Officer  
Re: Third Quarter Unaudited Financial Report 2008-09

## **INTRODUCTION**

This financial report is broken down into the following sections:

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

The intent of Section I, Financial Analysis, is to provide a summary of the financial operation of the general fund for the first nine months of the fiscal year. Current data is compared to the previous year. This section also provides information on the projected year-end financial position of the district and summary information for 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, 2008 through May 31, 2009 with information through the same period for Fiscal Year 2007-08. Specific variances are explained in the body of this report.

**Table 1**

General Fund Comparison	May 2008	May 2009	Variance Higher/(lower)
Beginning Fund Balance	\$ 34,719,787	\$ 32,853,978	\$ (1,865,809)
Revenue	234,469,230	246,590,590	12,121,360
Other Financing Sources	22,075	5,524	(16,551)
Total Resources Available	269,211,092	279,450,092	10,239,000
Expenditures	226,976,225	233,255,480	6,279,255
Other Financing Uses	-	-	-
Total Use of Resources	226,976,225	233,255,480	6,279,255
Ending Fund Balance	\$ 42,234,867	\$ 46,194,612	\$ 3,959,745

## **REVENUE and OTHER FINANCING SOURCES**

### **COMPARISON OF CURRENT YEAR VS PREVIOUS YEAR ACTUAL**

General fund revenue and other financing sources for the third quarter were \$246,596,114. This is an increase of \$12,104,809 or 5.2% from last year at this time. The variance is due to a combination of changes in the nine major sources of revenue and is described in the following paragraphs. Revenue from various sources and the increases or decreases from last year are summarized in **Table 2**.

**Table 2**

<b>Revenue and Other Financing Sources Comparison by Year</b>					
Revenue Source	Through May 2008	Percent of Total	Through May 2009	Percent of Total	Variance higher/(lower)
Local Taxes	\$ 65,413,712	27.90%	\$ 68,080,434	27.61%	\$ 2,666,722
Local Non-Tax	6,514,500	2.78%	5,127,294	2.08%	(1,387,206)
State, General Purpose	102,611,057	43.76%	107,282,159	43.51%	4,671,102
State, Special Purpose	33,663,336	14.36%	35,319,045	14.32%	1,655,709
Federal, General Purpose	282,249	0.12%	379,210	0.15%	96,961
Federal, Special Purpose	24,620,813	10.50%	29,176,239	11.83%	4,555,426
Revenue - Other Districts	1,026,196	0.44%	1,183,494	0.48%	157,298
Revenue - Other Agencies	337,367	0.14%	42,714	0.02%	(294,653)
Revenue - Other Financing	22,075	0.01%	5,524	0.00%	(16,551)
Total Revenue	\$ 234,491,305	100.00%	\$ 246,596,114	100.00%	\$ 12,104,809

**Local Tax** revenues consist of tax receipts from the local maintenance and operation levies. Local tax revenues increased \$2,666,722 or 4.1% from last year at this time. The variance reflects an increase in the levy base (i.e., certain State and Federal revenues) used to calculate the 2009 levy versus the 2008 levy; thereby, increasing the actual revenue from year to year.

**Local Non-Tax** revenues consist of student lunch receipts, sales from Career & Technical Education programs, tuition for the Summer School and Extended Day programs, interest earned from the investment of available cash, and several other small sources. Revenues in this category decreased \$1,387,206 or 21.3% from last year at this time. Investment earnings decreased \$931,196 compared to last year due to declining interest rates. Also, with the addition of free all day kindergarten at all district elementary schools, revenue in the Extended Day program has decreased \$750,657 compared to last year. This was partially offset by \$255,354 in revenue from the timber harvest at the Lincoln Tree Farm.

**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 and the placement of our staff on the Legislative Evaluation and Accountability Program (LEAP) document, which determines our staff mix factor (SMF), (see **ENROLLMENT and STAFFING**, Section II, of this report for more detail). This includes revenue for both basic and career & technical education (see **MAJOR PROGRAMS and INITIATIVES**).

Local Effort Assistance (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 as if it were set at 12% of selected state and federal education dollars. If, when compared with the statewide rate, the local district's 12% levy rate is higher, the state provides LEA funds to the district to help reduce the local tax burden on taxpayers.

State general purpose revenues increased \$4,671,102 or 4.6% from last year at this time. Apportionment revenue is calculated on budgeted enrollment and staff mix factor from September through December. In January, the state updated the apportionment calculation with actual year to date enrollment data. Apportionment revenue increased \$4,424,099 compared to this time last year due to a higher rate per FTE even though enrollment declined. Of this variance, \$1,957,425 is an increase in Full Day Kindergarten apportionment; this is due to an additional fourteen schools qualifying for funding this year. In addition, LEA revenue increased \$247,002 compared to this time last year.

**State, Special Purpose** revenue includes funding for the following programs: Special Education, Learning Assistance, Institutions for Juvenile Delinquents, Transitional Bilingual Education, Highly Capable, Food Services, and Transportation. The state supports each program based upon the district's total student enrollment or on a funding formula for 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 \$4 million is included to allow for any additional allocations or grant awards. Program managers are given expenditure authority only for the revenues 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 D, Grant Activity**.

Total revenues under the state special purpose category increased \$1,655,709 or 4.9% from last year at this time. Special Education, Learning Assistance and Transportation programs revenues increased \$671,886, \$816,030 and \$267,830, respectively due to increases in allotment rates. These were partially offset by the discontinuation of the Promoting Academic Success program which resulted in a decrease of \$513,470 in this category. The remaining increase was the result of smaller variances in several programs.

**Federal, Special Purpose** revenue is provided to support programs for students with special needs, such as disabilities, limited English skills, low income students and Head Start Preschool students. This category also includes funds to provide free and reduced breakfast and lunch programs for low income students. For specific information on a program see **Appendix D, Grant Activity**.

Combined revenues in this category increased \$4,555,426 or 18.5% from this time last year. This was due to \$4,845,536 of unanticipated revenue in the form of Federal Stimulus Impact Aid. This revenue is part of the American Recovery and Reinvestment Act (ARRA) State Fiscal Stabilization Funds (SFSF). OSPI is distributing these funds as a replacement for a portion of the state General Apportionment revenue during the last four months of the fiscal year. This funding does not represent an increase in overall funding; instead it is merely a partial replacement a state funds with federal funds.

### Comparison of Budget vs Projected

**Table 3** compares budget and projected revenues and other financing sources for 2008-09. Projected revenue is \$316,915,441 or 0.2% above budget.

**State, General Purpose** revenue is projected to be \$8,991,722 below budget. Apportionment revenue is projected to be \$9,231,112 below budget due to the replacement of this funding by the Federal ARRA SFSF funds. This is slightly offset by LEA revenue projected to be \$239,390 above budget due to the adjusted assessed property value for Tacoma dropping below the estimate used at the time the 2008-09 budget was developed. This change in the assessed value increased the gap between the district's 12% levy rate and the statewide 12% average levy rate as discussed earlier in this report.

**State, Special Purpose** revenue is projected to be \$2,353,179 below budget. The district provided capacity of \$4,000,000 for potential grant awards in this category for the 2008-09 budget. It is currently projected that \$231,783 of the budget capacity will not be used. Currently \$3,729,023 of the capacity has been used; of which only \$1,740,535 was recorded in this category. Additional grants have been recorded in the Federal Special Purpose and other agencies categories in the amounts of \$1,545,561 and \$442,927, respectively, so far this year.

**Federal, Special Purpose** revenue is projected to be \$12,418,705 above budget due to unanticipated funding from the Federal ARRA in the form of Federal Stimulus Impact Aid revenue.

**Revenue – Other Financing** is projected to be \$1,088,672 below budget. It is currently projected that only \$1,094,197 will be transferred from the capital projects fund for technology.

**Table 3**

Revenue Source	Revenue and Other Financing Sources				
	2008-09 Budget	Percent of Total	2008-09 Projected	Percent of Total	Variance over/(under)
Local Taxes	\$ 69,537,415	21.98%	\$ 69,649,962	21.98%	\$ 112,547
Local Non-Tax	6,922,079	2.19%	7,138,052	2.25%	215,973
State, General Purpose	147,543,634	46.64%	138,551,912	43.72%	(8,991,722)
State, Special Purpose	51,103,313	16.16%	48,750,134	15.38%	(2,353,179)
Federal, General Purpose	343,183	0.11%	420,679	0.13%	77,496
Federal, Special Purpose	37,158,408	11.75%	49,577,113	15.64%	12,418,705
Revenue - Other Districts	1,500,000	0.47%	1,447,282	0.46%	(52,718)
Revenue - Other Agencies	17,859	0.01%	280,586	0.09%	262,727
Revenue - Other Financing	2,188,393	0.69%	1,099,721	0.35%	(1,088,672)
<b>Total Revenue</b>	<b>\$ 316,314,284</b>	<b>100.00%</b>	<b>\$ 316,915,441</b>	<b>100.00%</b>	<b>\$ 601,157</b>



## **EXPENDITURES**

### **COMPARISON OF CURRENT YEAR VS PREVIOUS YEAR ACTUAL**

General fund expenditures through the third quarter totaled \$233,255,480. This is an increase of \$6,279,255 or 2.8% from last year at this time. Expenditures by object and variances from the previous year are summarized in **Table 4**.

**Table 4**

<b><u>Expenditure and Other Financing Uses Comparison by Year</u></b>					
<b>Expenditure Objects</b>	<b>Through May 2008</b>	<b>Percent of Total</b>	<b>Through May 2009</b>	<b>Percent of Total</b>	<b>Variance higher/(lower)</b>
Certificated Salaries	\$ 106,314,096	46.84%	\$ 112,101,247	48.06%	\$ 5,787,151
Classified Salaries	37,676,506	16.60%	39,354,683	16.87%	1,678,177
Employee Benefits	49,331,373	21.73%	53,967,872	23.14%	4,636,499
Supplies and Materials	15,868,714	6.99%	9,856,203	4.23%	(6,012,511)
Contractual Services	15,926,669	7.02%	17,036,795	7.30%	1,110,126
Local Mileage & Travel	630,516	0.28%	506,251	0.22%	(124,265)
Capital Outlay	1,228,351	0.54%	432,429	0.19%	(795,922)
Other Financing Uses	-	0.00%	-	0.00%	-
<b>Total Expenditures</b>	<b>\$ 226,976,225</b>	<b>100.00%</b>	<b>\$ 233,255,480</b>	<b>100.00%</b>	<b>\$ 6,279,255</b>

**Certificated Salaries** consist of compensation including, but not limited to, regular salaries, substitutes, extended contracts, extra work for extra pay and training for employees holding an educational certificate (e.g., teachers, principals, librarians, etc.). Expenditures in this category increased \$5,787,151 or 5.4% from this time last year due to the following: longevity increments given to all groups, the state cost of living allocation (COLA) of 4.4%, state funded catch-up of .73% to close the inequity gap among districts, and the additional 0.5% negotiated salary increase provided to all teachers per the Tacoma Education Association (TEA) agreement.

**Classified Salaries** consist of compensation costs for employees who do not hold an educational certificate (e.g., secretarial, technical, custodial, etc.) including, but not limited to, regular salaries, staff development, training, and extra work for extra pay. Expenditures in this category increased \$1,678,177 or 4.5% from this time last year due to the following: the state cost of living allocation (COLA) of 4.4% for all classified staff, longevity increments and up to an additional 0.7% salary increase for certain groups provided per negotiated agreements.

**Employee Benefits** consist of expenditures for the district's portion of employee benefits (e.g., retirement, social security, health insurance, etc.). This category increases or decreases in proportion to the number of staff, salaries and changes in benefit rates. Expenditures in this category increased \$4,636,499 or 9.4% from this time last year. This is due to increases in retirement and medical insurance rates for all employee groups, as well as an increase of \$4,800 in the maximum taxable earnings subject to the social security tax. Expenditures for retirement plans and social security increased \$3,850,919 and \$502,568, respectively. The state medical insurance allocation increased from \$9,204 to \$9,509 per year or \$25.42 per FTE per month for an increase of \$199,359 when compared to this time last year.

**Supplies and Materials** consist of expenditures for supplies, instructional materials, and equipment costing less than \$5,000. Expenditures in this category decreased \$6,012,511 or 37.9% from this time last year. This variance is due to large purchases last year for new curriculum adoptions and instructional equipment. Approximately \$3.3 million of the decrease was due to the purchase of Read Well and Reading Street instructional materials for the K-5 literacy curriculum adoption implemented last year. In addition, new high school math and 4<sup>th</sup> & 5<sup>th</sup> grade social studies adoptions in 2007-08 resulted in decreases of \$827,561 and \$232,290, respectively. Approximately \$1.5 million of the decrease was due to one time expenditures to purchase document cameras and digital projectors as part of the Tech Equity program; this program is working to increase access to technology by classroom teachers across the district.

**Contractual Services** expenditures consist of payments for services rendered to the district under expressed or implied contracts, with the exception of travel. Expenditures in this category include such items as the contract for student transportation, utilities, copier rentals, consultants, auditors, insurance, etc. Expenditures for this category increased \$1,110,126 or 7.0% from this time last year. Fresh Start and Running Start expenditures increased \$318,161 compared to this time last year. Expenditures for tutoring services for the Title I – Disadvantaged program increased \$222,524. Student transportation expenditures increased \$166,717 due to higher contract rates this year; 2008-09 is the first year of a new contract with Durham School Services. In addition, this is the first year freight and storage of USDA commodities has been recorded in this category; this has resulted in an increase of \$230,853. The remaining increase was due to smaller variances in several programs.

**Capital Outlay** expenditures consist of payments for items costing more than \$5,000 each that are not consumable by nature. Expenditures in this category decreased \$795,922 or 64.8% compared to this time last year. Last year's purchase of audio and video systems for all contractor and district operated school buses resulted in a decrease of \$489,165 compared to last year. The remaining decrease is due to smaller variances in several programs.

## **Comparison of Budget vs Projected**

**Table 5** compares budget and projected annual expenditures in each object category for 2008-09. During the course of the 2008-09 year, the district implemented a savings plan targeted to reduce spending by 2% of the budget. The total expenditures are projected to be \$311,390,317 or 3.4% below budget.

**Certificated and Classified Salaries** are projected to be \$3,171,099 and \$1,823,427 below budget, respectively. This is due to vacant positions or positions having been unfilled for a portion of the year, (i.e., not filling vacancies in non-essential positions, late hires, resignations, departmental reorganizations, etc.), as well as variances from budget for extra work for extra pay, staff development, optional days, staffing reserves included as part of the grant capacity and other discretionary salary accounts. This includes approximately 17 certificated and 12 classified FTE in programs paid for from special funding or other agencies, (e.g., Head Start, Reading First, etc.). In addition, support services is approximately 37 classified FTE below budget; the positions in support services include custodial, maintenance, business support, food services, transportation, and central administrative support.

**Employee Benefits** are projected to be \$2,126,778 below budget. 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 below budget spending for extra work, staff development, optional days and staffing reserves included as part of the grant capacity.

**Supplies and Materials** are projected to be \$3,245,505 below budget due to lower than anticipated spending in this category by several programs as well as unused capacity built into this category for potential grant awards.

**Contractual Services** are projected to be \$261,639 below budget due to lower than anticipated spending in this category by several programs as well as unused capacity built into this category for potential grant awards.

**Local Mileage and Travel** are projected to be \$303,692 above budget. This includes the projected costs for the Tacoma School of the Arts (SOTA) Study Abroad Mini-terms for Students trips to China, Mexico and Prague this year.

**Capital Outlay** is projected to be \$580,084 below budget due to lower than anticipated spending in this category by several programs as well as unused capacity built into this category for potential grant awards.

**Table 5**

Expenditure Objects	<u>Projected Expenditures</u>		2008-09 Projected	Percent of Total	Variance (over)/under
	2008-09 Budget	Percent of Total			
Certificated Salaries	\$ 153,305,814	47.57%	\$ 150,134,715	48.21%	\$ 3,171,099
Classified Salaries	54,726,115	16.98%	52,902,688	16.99%	1,823,427
Employee Benefits	71,722,529	22.25%	69,595,751	22.35%	2,126,778
Supplies and Materials	15,551,997	4.83%	12,306,492	3.95%	3,245,505
Contractual Services	25,254,045	7.84%	24,992,406	8.03%	261,639
Local Mileage & Travel	400,426	0.12%	704,118	0.23%	(303,692)
Capital Outlay	1,334,231	0.41%	754,147	0.24%	580,084
Other Financing Uses	-	0.00%	-	0.00%	-
<b>Total Expenditures</b>	<b>\$ 322,295,157</b>	<b>100.00%</b>	<b>\$ 311,390,317</b>	<b>100.00%</b>	<b>\$ 10,904,840</b>

## **FUND BALANCE**

Fund balance is the excess of assets of a governmental unit over its liabilities (beginning fund balance plus revenues, less expenditures and transfers, equals ending fund balance). The fund balance is made up of restricted and unrestricted reserves. Funds that are set aside or designated for a specific purpose are placed in reserves per the Board's Debt and Fiscal Management Policy 6015 and generally accepted accounting principles (GAAP). The Debt and Fiscal Management Policy specifies fund balance to be at least 4.5% of general fund revenues less other financing sources, and we are currently well within those limits.

These reserves are structured to facilitate the prudent fiscal operation of the district. They should remain at the designated levels unless there is substantial change in the district's operational requirements. The reserves are frequently reviewed in relation to board policies and GAAP requirements.

**Table 6** shows a comparison of fund balance as of the end of May for 2008 and 2009. The fund balance fluctuates with both the receipt of revenues and the flow of expenditures.

**Table 6**

Reserve Description	Fund Balance Comparison by Year				
	May 2008	Percent of Revenue	May 2009	Percent of Revenue	Variance higher/(lower)
Reserve for Encumbrances	\$ 4,061,538	1.36%	\$ 2,018,655	0.64%	\$ (2,042,883)
Reserve for Inventory	4,463,515	1.50%	1,663,396	0.53%	(2,800,119)
Reserve for Self-Insurance	1,500,000	0.50%	1,500,000	0.48%	-
Reserve for Debt and Fiscal Mgmt	3,102,736	1.04%	7,945,738	2.53%	4,843,002
Unreserved, Designated for Contingencies	1,000,000	0.33%	1,000,000	0.32%	-
<b>Total Debt &amp; Fiscal Reserves</b>	<b>\$ 14,127,789</b>	<b>4.73%</b>	<b>\$ 14,127,789</b>	<b>4.50%</b>	<b>\$ -</b>
Reserve for Carryover	\$ 4,002,655	1.34%	\$ 2,487,157	0.79%	\$ (1,515,498)
Reserve for Curriculum & Instruction	5,710,257	1.91%	4,433,145	1.41%	(1,277,112)
Reserve for Student Achievement	1,801,994	0.60%	1,231,507	0.39%	(570,487)
Unreserved, Designated for Other Items	3,200,000	1.07%	13,000,000	4.14%	9,800,000
<b>Other Restricted Reserves</b>	<b>\$ 14,714,906</b>	<b>4.93%</b>	<b>\$ 21,151,809</b>	<b>6.73%</b>	<b>\$ 6,436,903</b>
<b>Total Restricted Reserves</b>	<b>\$ 28,842,695</b>	<b>9.66%</b>	<b>\$ 35,279,598</b>	<b>11.23%</b>	<b>\$ 6,436,903</b>
Unreserved Fund Balance	\$ 13,392,172	4.49%	\$ 10,915,014	3.47%	\$ (2,477,158)
<b>Total Unrestricted Reserves</b>	<b>\$ 13,392,172</b>	<b>4.49%</b>	<b>\$ 10,915,014</b>	<b>3.47%</b>	<b>\$ (2,477,158)</b>
<b>Total Fund Balance</b>	<b>\$ 42,234,867</b>	<b>14.15%</b>	<b>\$ 46,194,612</b>	<b>14.71%</b>	<b>\$ 3,959,745</b>
<b>Revenue less other financing</b>	<b>\$ 298,535,817 *</b>		<b>\$ 314,125,891 **</b>		

\* 2007-08 total actual revenue less other financing sources

\*\* 2008-09 total budgeted revenue less other financing sources

**Debt and Fiscal Management Reserves** The following are descriptions of the reserves designated by the board for Debt and Fiscal Management:

- The **Reserve for Encumbrances** of \$2,018,655 is established at an amount equal to the estimated outstanding purchase orders on August 31.
- The **Reserve for Inventory** is established at \$1,663,396 to ensure that an adequate cash reserve is available to purchase necessary supplies and equipment for the beginning of each new school year.

- The **Reserve for Self-Insurance** of \$1,500,000 was originally established to meet self-insurance requirements established by the state. The Tacoma School District is a charter member of the Washington Schools Risk Management Pool for liability and property coverage, and also joined the Puget Sound Workers Compensation Trust in September 2001 to cover industrial insurance related claims. The district is also self-insured for unemployment claims.
- The **Reserve for Debt and Fiscal Management** is established at \$7,945,738 to avoid the need to borrow funds to meet cash requirements throughout the year and to meet board policy reserve requirements.
- An **Unreserved Fund Balance, Designated for Contingencies** 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 Reserves** The following reserves are restricted due to the nature of the funding source and/or specific uses:

- The **Reserve for Carryover** is established for the carryover of funds at the end of each 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 **Reserve for Curriculum and Instruction** is established 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 **Reserve for Student Achievement** is established in order to segregate unused funds that must be used for meeting Initiative 728 student achievement objectives to assist students in meeting or exceeding higher academic standards. This reserve will fluctuate yearly depending upon the state funding allocation and actual expenditures.
- The **Unreserved, Designated for Other Items** is established as a means for accumulating and restricting fund balance for future uses. Designations represent management's and/or board of directors intended use of resources. This unreserved fund balance that has been designated as a one time source of funding to help balance the future years operating budgets.

**Unrestricted Reserves** The following reserves are unrestricted and undesignated:

- An **Unreserved Fund Balance** not otherwise designated or restricted 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 is considered when developing both the projections for the current year and the budget for the upcoming year.

**Table 7** displays the projected year-end reserves and the fund balance. Changes in reserves from budget are based on operating and board policy requirements.

**Table 7**

Reserve Description	Fund Balance Comparison by Year				
	2008-09 Budget	Percent of Revenue	Projected 2008-09	Percent of Revenue	Variance higher/(lower)
Reserve for Encumbrances	\$ 4,061,538	1.29%	\$ 2,018,655	0.64%	\$ (2,042,883)
Reserve for Inventory	4,463,515	1.42%	1,663,396	0.53%	(2,800,119)
Reserve for Self-Insurance	1,500,000	0.48%	1,500,000	0.47%	-
Reserve for Debt and Fiscal Mgmt	3,102,736	0.99%	8,035,590	2.54%	4,932,854
Unreserved, Designated for Contingencies	1,000,000	0.32%	1,000,000	0.32%	-
<b>Total Debt &amp; Fiscal Reserves</b>	<b>\$ 14,127,789</b>	<b>4.50%</b>	<b>\$ 14,217,641</b>	<b>4.50%</b>	<b>\$ 89,852</b>
Reserve for Carryover	\$ 2,007,679	0.64%	\$ 3,291,527	1.04%	\$ 1,283,848
Reserve for Curriculum & Instruction	5,226,354	1.66%	6,089,594	1.93%	863,240
Reserve for Student Achievement	-	0.00%	1,447,002	0.46%	1,447,002
Unreserved, Designated for Other Items	2,500,000	0.80%	13,000,000	4.12%	10,500,000
<b>Other Restricted Reserves</b>	<b>\$ 9,734,033</b>	<b>3.10%</b>	<b>\$ 23,828,123</b>	<b>7.54%</b>	<b>\$ 14,094,090</b>
<b>Total Restricted Reserves</b>	<b>\$ 23,861,822</b>	<b>7.60%</b>	<b>\$ 38,045,764</b>	<b>12.05%</b>	<b>\$ 14,183,942</b>
Unreserved Fund Balance	\$ -	0.00%	\$ 333,338	0.11%	\$ 333,338
<b>Total Unrestricted Reserves</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 333,338</b>	<b>0.11%</b>	<b>\$ 333,338</b>
<b>Total Fund Balance</b>	<b>\$ 23,861,822</b>	<b>7.60%</b>	<b>\$ 38,379,102</b>	<b>12.15%</b>	<b>\$ 14,517,280</b>
<b>Revenue less other financing</b>	<b>\$ 314,125,891 **</b>		<b>\$ 315,815,720 ***</b>		

\*\* 2008-09 total budgeted revenue less other financing sources

\*\*\* 2008-09 total projected revenue less other financing sources

## **MAJOR PROGRAMS and INITIATIVES**

The district operates several large programs and initiatives 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**

The curriculum and instruction department is provided with funds annually to support the cyclical review and replacement of curriculum materials in all core subject areas.

During 2008-2009, the department is working on several initiatives. This includes continued support of the adoptions put in place over the last few years in reading, math and science with the annual consumable materials and supplemental supports necessary for the teaching of the curricula. With the adoption of new math standards at the state level our department is working with teachers on the alignment of the current materials to the new standards and the professional development in the instruction of the new standards. Reading intervention support has been added to supplement the core reading adoption at the K-5 levels. Work continues on a new 6-12 grade level Social Studies adoption to be aligned with the newly adopted state standards for social studies.

The funding sources for curriculum and instruction are split between the general fund for textbook adoptions, training costs and small digital equipment, and the capital project fund for technology improvements in support of the curriculum. Budget Responsibility Centers (BRC) have been created for each curriculum content area in order to budget and track adoption and implementation more effectively. Both historical and projected expenditures for curriculum support by area are displayed in **Appendix C, Curriculum and Instruction – Schedule of Expenditures**.

The funding for curriculum has been modified as necessary to support the goals and objectives of the district. The 2008-09 budget and projected expenditures for the curriculum support are shown in **Table 8**.



**Table 8**

**Curriculum & Instruction**

**Resources**

	<b><u>Budget</u></b>	<b><u>Projection</u></b>	<b><u>Variance</u></b>
Local Funding	\$ 937,065	\$ 937,065	\$ -
Student Achievement (Optional Days)	1,621,756	1,621,756	-
	<hr/>	<hr/>	<hr/>
	\$ 2,558,821	\$ 2,558,821	\$ -
Carryover Reserve	6,346,845	6,096,845	(250,000)
<b>Total Resources Available</b>	<hr/>	<hr/>	<hr/>
	\$ 8,905,666	\$ 8,655,666	\$ (250,000)

**Expenditures**

<b>BRC</b>	<b>Description/Content Area</b>						
710	General/Optional Days	\$	1,621,756	\$	1,383,868	\$	237,888
711	Math		300,000		467,107		(167,107)
712	Social Studies		100,000		42,087		57,913
713	The Arts		100,000		80,000		20,000
714	Foreign Language		10,000		48,076		(38,076)
716	Textbook Depository		-		-		-
718	Literacy		680,000		55,000		625,000
719	Assessment		90,000		90,000		-
720	Science		150,000		155,046		(5,046)
743	Health/Fitness		20,000		7,000		13,000
	<b>Total Expenditures</b>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
		\$	3,071,756	\$	2,328,184	\$	743,572
C & I Carryover Reserve		\$	5,833,910	\$	6,089,594	\$	255,684
C & I portion included in I-728		\$	-	\$	237,888	\$	237,888
Student Achievement carryover							

## **Food Services**

The Tacoma School District, Food Service Department, and the US Department of Agriculture's 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.

Food Services operate programs in 57 school locations. The program served a daily average of 7,191 students in the breakfast program and 17,633 students in the lunch program. This reflects an increase of 443 and 813 breakfast and lunch meals, respectively, compared to last year's average meals served.

Overall Food Service revenues are projected to be \$1,025,283 above budget. This is due to more meals served than anticipated. However, total program costs are also projected to be over budget by \$780,340 due to rising food prices. This combination of revenues and expenditures has resulted in a projected net operating surplus for this year of \$244,944. This would amount to 5.4 cents for every breakfast and lunch served or \$24.42 per day per school location run by the district.

The financial summary for the program is shown in **Table 9**.

**Table 9**

Food Services Program Summary (Program 98.XXX)			
	<u>Budget</u>	<u>Projected</u>	<u>Variance</u> Favorable/ (Unfavorable)
<b>Revenue</b>			
Food Sales	\$ 2,482,807	\$ 2,701,887	\$ 219,080
State Funding	368,942	380,441	11,499
Federal Funding	8,009,994	8,804,698	794,704
Sale of Equipment	-	-	-
<b>Total Revenue</b>	<b>\$ 10,861,743</b>	<b>\$ 11,887,026</b>	<b>\$ 1,025,283</b>
Indirect Support Charges	-	-	-
Prior Year Carryover	-	-	-
Local Support	-	-	-
<b>Total Resources</b>	<b>\$ 10,861,743</b>	<b>\$ 11,887,026</b>	<b>\$ 1,025,283</b>
<b>Expenditures</b>			
Salaries	\$ 4,118,708	\$ 3,967,295	\$ 151,413
Benefits	2,200,549	2,106,999	93,550
Supplies	4,023,914	5,059,398	(1,035,484)
Contractual	556,518	567,852	(11,334)
Travel	8,226	13,125	(4,899)
Equipment	10,000	-	10,000
Internal Transfers (in)/out	(56,172)	(72,586)	16,414
<b>Total Expenditures</b>	<b>\$ 10,861,743</b>	<b>\$ 11,642,083</b>	<b>\$ (780,340)</b>
Transfer Out	-	-	-
<b>Total Use of Resources</b>	<b>\$ 10,861,743</b>	<b>\$ 11,642,083</b>	<b>\$ (780,340)</b>
<b>Net Surplus/(Deficit)</b>	<b>\$ -</b>	<b>\$ 244,944</b>	<b>\$ 244,944</b>

## **Special Education**

The Special Education program is funded by state apportionment, state special purpose revenue, Medicaid reimbursements, Federal Flow Through, Safety Net, local effort 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 through 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 12.7% of the annual average resident FTE basic education enrollment for kindergarten through grade 12. Special Education is reimbursed for services (e.g., physical therapy, nursing services, etc.) for students that are eligible for Medicaid. 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. The 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. Local effort is revenue from local maintenance and operation levies. For specific information on Safety Net and Federal Flow Through funding of this program see **Appendix D, Grant Activity**.

The state uses an average headcount from October to May to determine the state special revenue funding of resident population for Special Education. The current projected average is 3,540 students. Based on the state formula, the district will be funded for up to an average of 3,496 students (12.7% of 27,526 Total BEA Resident FTE Enrollment).

However, as stated earlier, additional funding is available in the form Safety Net grants. Safety Net funding is an annual grant application provided for resident students only for services that are already being provided. Safety Net funding is available to school districts with demonstrated needs for Special Education funding in excess of state and federal funding otherwise provided, as long as the program meets the criteria. The district has been awarded a total of \$886,205 in Safety Net funding this year; the award is comprised of \$667,366 and \$218,839 in State and Federal Safety Net funding, respectively.

The financial summary for the program is shown in **Table 10**.

**Table 10**

Special Education Program Summary (Programs 21.XXX and 24.XXX)			
	<u>Budget</u>	<u>Projected</u>	<u>Variance</u> Favorable/ (Unfavorable)
<b>Revenue</b>			
State Funding	\$ 24,459,415	\$ 24,957,862	\$ 498,447
Federal Funding	7,272,875	7,081,312	(191,563)
Other Districts	1,500,000	1,447,282	(52,718)
Total Revenue	\$ 33,232,290	\$ 33,486,456	\$ 254,166
Local Effort	6,049,587	6,049,587	-
Prior Year Carryover	1,307,506	1,057,506	(250,000)
<b>Total Resources</b>	\$ 40,589,383	\$ 40,593,549	\$ 4,166
<b>Expenditures</b>			
Certificated Salaries	\$ 21,244,142	\$ 20,243,122	\$ 1,001,020
Classified Salaries	7,759,058	7,768,489	(9,431)
Benefits	11,205,495	10,481,921	723,574
Supplies	138,232	228,882	(90,650)
Contractual	211,456	956,151	(744,695)
Travel	7,500	37,138	(29,638)
Equipment	-	28,243	(28,243)
Internal Transfers (in)/out	23,500	38,138	(14,638)
<b>Total Expenditures</b>	\$ 40,589,383	\$ 39,782,083	\$ 807,300
Transfer Out	-	-	-
<b>Total Use of Resources</b>	\$ 40,589,383	\$ 39,782,083	\$ 807,300
<b>Net Surplus/(Deficit)</b>	\$ -	\$ 811,466	\$ 811,466

## **Transportation**

The district provides their own buses and drivers for the transportation of special education students while contracting with Durham School Services for basic education students. The transportation department's expenditures include costs associated with transporting all district students. Therefore, in addition to rising employee and contract costs, the fluctuating cost of fuel has also had a significant impact on this program.

This is the first year of a five-year contract with Durham School Services. Overall, the transition from First Student Inc. went very well. Durham School Services purchased First Student Inc.'s existing Tacoma fleet. This allowed continuity in the fleet with the district radio system and the video/audio system installed in all buses last year. The bus depot is centrally located within the city which allows for easy access to all district sites.

The length of the school day, (i.e., bell times) changed for the 2008-09 school year. Elementary and middle schools extended their daily schedules. Elementary schools added a half hour at the end of the day and middle schools extended their day by ten (10) minutes. High school schedules remained the same. This increased student instructional time as well as allowed more efficiency for transportation. Most field trips and transportation for athletics are now taking place between regularly scheduled morning and afternoon home-to-school routes.

Durham School Services is currently operating 101 home-to-school routes; the district is operating 48 Special Education routes. The funded student rider count is 8,757; an increase of 490 from 2007-08. The rider count is comprised of the following: 6,635 basic education, 570 Pierce Transit, and 1,062 special riders (e.g. Special Education and Homeless). The department is transporting approximately 455 homeless students to their school of origin (an increase of 95 students from 2007-08); ten of these students are transported by taxi cabs daily.

The legislature approved an additional \$12.5 million in state special purpose funding based on a study of actual miles driven; the district's share in 2007-08 was \$458,319. However, the district's share in 2008-09 was only \$423,281. Expenditures are projected to be \$508,899 below budget due to lower fuel costs than anticipated at the time the budget was developed. Therefore, it is currently projected that Transportation will have an ending balance of \$589,066 for 2008-09 as shown in **Table 11**.

**Table 11**

Transportation Program Summary			
	<u>Budget</u>	<u>Projected</u>	<u>Variance</u> Favorable/ (Unfavorable)
<b>Revenue</b>			
Local Support	\$ 4,728,169	\$ 4,728,169	\$ -
Local Non-Tax	100,000	107,312	7,312
State Special Purpose	5,530,301	5,596,641	66,340
Federal Grants	-	6,515	6,515
Total Revenue	\$ 10,358,470	\$ 10,438,637	\$ 80,167
Prior Year Carryover	-	-	-
<b>Total Resources</b>	\$ 10,358,470	\$ 10,438,637	\$ 80,167
<b>Expenditures</b>			
Salaries	\$ 2,522,856	\$ 2,485,017	\$ 37,839
Benefits	1,201,615	1,182,209	19,406
Supplies	511,169	402,634	108,535
Contractual	6,781,034	6,223,175	557,859
Travel	600	2,912	(2,312)
Equipment	-	46,000	(46,000)
Internal Transfers (in)/out	(658,804)	(492,376)	(166,428)
<b>Total Expenditures</b>	\$ 10,358,470	\$ 9,849,571	\$ 508,899
Transfer Out	-	-	-
<b>Total Use of Resources</b>	\$ 10,358,470	\$ 9,849,571	\$ 508,899
<b>Net Surplus/(Deficit)</b>	\$ -	\$ 589,066	\$ 589,066

## **Career-Technical Education**

Program revenues are projected to be above budget by \$1,185,582. This is a result of enrollment in the program being above budget providing additional state apportionment revenue of \$982,026. In addition, the program ended fiscal year 2007-08 with an operating surplus of \$177,320. This additional revenue will allow the program to make needed facilities and equipment upgrades to support quality programs during the current year.

Career-Technical Education (CTE) expenditures for 2008-09 include the following:

- Purchase CTE equipment to meet National Automotive Technicians Education Foundation (NATEF) industry certification requirements of the Automotive Service Excellence (ASE) curriculum at Mount Tahoma High School.
- Purchase software and computers for Graphic Communications programs at Mount Tahoma and Tacoma School of the Arts (SOTA).
- Complete the two-year phase in of Audio Recording at SOTA.
- Purchase computer lab and software for new Exploring Technologies CTE classes at Meeker Middle School.
- Install safety equipment in instructional labs at Foss, Stadium and Lincoln.
- Update Digital Communications Tools computer software and provide staff training, and new textbooks. Continue offering DigiTools challenge test.
- Continue providing 1.4 FTE instructional facilitators to mentor new teachers and support all CTE teachers through coaching, workshops and consultation.
- Continue providing certificated career counselors at all high schools and .5 FTE counselor to facilitate middle school to high school transition activities.
- Continue building system for program evaluation data collection, adding follow up study component for the class of 2008.
- Purchase Career Cruising licenses for all middle and high schools, including Remann Hall, Park Avenue, and Pearl Street Center.
- Prepare for OSPI review and re-approval of the Business and Marketing career pathway programs.
- Provide extra work pay for teachers to update and improve curriculum in all career pathway programs, attend citizen advisory meetings, provide supervision for leadership and participate in CTE leadership team meetings.

The financial summary is shown in **Table 12**.



**Table 12**

Career-Technical Education Program Summary (Program 31.XXX, 34.XXX & 38.XXX)			
	<u>Budget</u>	<u>Projected</u>	<u>Variance</u> Favorable/ (Unfavorable)
<b>Revenue</b>			
Sales	\$ 60,000	\$ 211,693	\$ 151,693
State - Apportionment	10,124,410	11,106,436	982,026
State - Special Purpose	-	8,488	8,488
Federal Special Purpose	310,509	353,884	43,375
Total Revenue	\$ 10,494,919	\$ 11,680,501	\$ 1,185,582
Indirect Support Charges	(1,157,547)	(1,271,241)	(113,694)
Prior Year Carryover	-	177,320	177,320
<b>Total Resources</b>	\$ 9,337,372	\$ 10,586,580	\$ 1,249,208
<b>Expenditures</b>			
Certificated Salaries	\$ 5,680,891	\$ 5,980,148	\$ (299,257)
Classified Salaries	445,040	449,629	(4,589)
Benefits	1,993,876	2,053,244	(59,368)
Supplies	604,676	1,103,200	(498,524)
Contractual	390,503	425,032	(34,529)
Travel	61,000	73,589	(12,589)
Equipment	134,286	358,593	(224,307)
Internal Transfers (in)/out	27,100	30,814	(3,714)
<b>Total Use of Resources</b>	\$ 9,337,372	\$ 10,474,248	\$ (1,136,876)
<b>Net Surplus/(Deficit)</b>	\$ -	\$ 112,332	\$ 112,332

### **Categorical Programs**

To review specific activity on the grants and/or programs not contained in this section, see **Appendix D “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 13** 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 \$38,379,102.

**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 13 below displays the results of the Method 2 forecast.

The results of both methods are compared on Appendix B.

**Table 13**

<b>General Fund</b>	<b>2008-09 Budget</b>	<b>2008-09 Projected</b>	<b>Variance Surplus/(Deficit)</b>
<b>Beginning Fund Balance</b>	<b>\$ 29,842,695</b>	<b>\$ 32,853,978</b>	<b>\$ 3,011,283</b>
<b>Revenue</b>	<b>314,125,891</b>	<b>315,815,720</b>	<b>1,689,829</b>
<b>Other Financing Sources</b>	<b>2,188,393</b>	<b>1,099,721</b>	<b>(1,088,672)</b>
<b>Total Resources Available</b>	<b>346,156,979</b>	<b>349,769,419</b>	<b>3,612,440</b>
<b>Expenditures</b>	<b>322,295,157</b>	<b>311,390,317</b>	<b>10,904,840</b>
<b>Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Use of Resources</b>	<b>322,295,157</b>	<b>311,390,317</b>	<b>10,904,840</b>
<b>Ending Fund Balance</b>	<b>\$ 23,861,822</b>	<b>\$ 38,379,102</b>	<b>\$ 14,517,280</b>

Based upon third quarter revenue and expenditure patterns, we project the district to operate within the adopted expenditure appropriations for this fiscal year.

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.

SECTION II

ENROLLMENT AND  
STAFFING  
INFORMATION

**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. **Table 14** displays the variances between actual and projected average FTE by individual grade level for 2007-08 and 2008-09, and the variances between projected and budgeted average FTE for 2008-09.

**Table 14**

<b>K-12 Annual Average FTE Enrollment Two Year Comparison</b>					
	(A) 2007-08 Actual	(B) 2008-09 Budget	(C) 2008-09 Projected	(D) Variance (C)-(A)	(E) Variance (C)-(B)
Kindergarten *	1,187	1,116	1,155	(32)	39
Grade 1	2,311	2,402	2,373	62	(29)
Grade 2	2,379	2,248	2,293	(86)	45
Grade 3	2,374	2,340	2,385	11	45
Grade 4	2,274	2,306	2,327	53	21
Grade 5	2,152	2,212	2,289	137	77
<b>Elementary</b>	<b>12,677</b>	<b>12,624</b>	<b>12,823</b>	<b>145</b>	<b>198</b>
Grade 6	2,137	1,995	1,996	(141)	1
Grade 7	2,080	2,074	2,147	67	73
Grade 8	2,120	1,970	2,061	(59)	91
<b>Middle School</b>	<b>6,337</b>	<b>6,039</b>	<b>6,204</b>	<b>(133)</b>	<b>165</b>
Grade 9	2,782	2,763	2,667	(115)	(96)
Grade 10	2,228	2,255	2,321	93	66
Grade 11	1,737	1,697	1,671	(66)	(26)
Grade 12	1,469	1,379	1,521	52	142
<b>High School</b>	<b>8,217</b>	<b>8,095</b>	<b>8,181</b>	<b>(36)</b>	<b>86</b>
Home/Private School	0	0	0	0	0
Summer School	16	0	6	(10)	6
Running Start	206	187	197	(9)	10
<b>Grand Total</b>	<b>27,453</b>	<b>26,945</b>	<b>27,410</b>	<b>(43)</b>	<b>465</b>
Fresh Start (FYI)	156	164	168	12	4
Actual data through June 2009					

\* This table does not include funded full day kindergarten FTE.

In comparison with 2007-08 averages, projected enrollment average decreased 43 student FTE, (**Table 14 column (D)**):

- Elementary schools (grades K-5) increased by 145 FTE;
- Middle schools (grades 6-8) decreased by 133 FTE;
- High schools (grades 9-12) decreased by 36 FTE;
- Home/Private remained the same;
- Summer School decreased by 10 FTE;
- Running Start (college level courses) decreased by 9 FTE;
- and Fresh Start increased by 12 FTE.

Fresh Start numbers are included for information purposes only since they are already included in grade 12 counts.

Every student enrolled is converted to a full time equivalent (FTE) based on the number of instructional hours established by the state. A full time equivalent for grades 4-12 is 900 hours (5 hours per day x 180 days), for grades 1-3 720 hours (4 hours per day x 180 days), for .5 FTE (half day) kindergarten 360 hours (2 hours per day x 180 days), and 1.0 FTE (full day) kindergarten 720 hours (4 hours per day x 180 days) for qualifying schools.

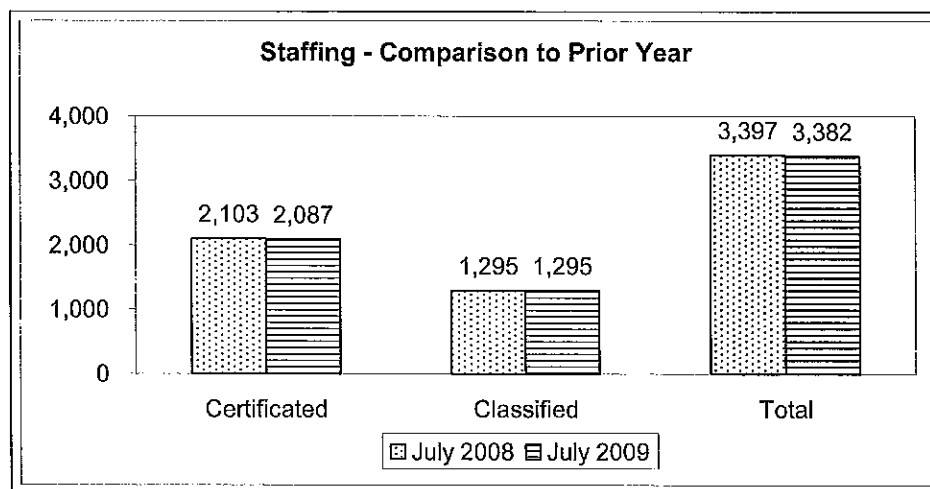
Last year was the first school year funding for full day kindergarten was available. The program was phased-in beginning with schools with the highest poverty levels, (i.e., schools with the highest percentage of students qualifying for free and reduced lunch in the prior school year). Kindergarten students enrolled in a full-year full-day program at a building that does not qualify for full-day state funding will only generate .5 FTE the same as students enrolled in a full-year half-day program. Students enrolled in a full-year full-day program at a building that does qualify for full-day state funding will generate 1.0 FTE. Table 14 does not include funded full-day kindergarten FTE. There were 206 funded FTE in 2007-08. The budget for 2008-09 included 678 funded full-day kindergarten FTE; this enrollment is currently projected to be 670 funded FTE for 2008-09.

Kindergarten students and 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, students who attend classes more hours per day will not generate more than one FTE for funding purposes.

## **STAFFING**

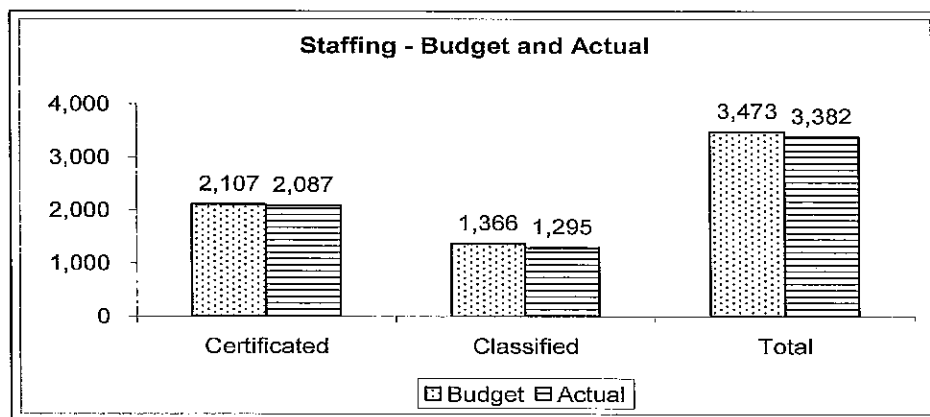
District staffing is divided into two categories: certificated staff – teachers, counselors, librarians, nurses, specialists and principals, and classified staff – classroom aids, secretaries, bus drivers, cooks, custodians, playground staff, maintenance crews, grounds crews, and business support staff. **Table 15** compares the number of filled positions in July 2008 to the number of filled positions in July 2009. The number of certificated staff decreased 16 FTE and classified staff remained the same as this time last year.

**Table 15**



As shown in **Table 16**, the number of assigned certificated FTE is 2,087 and classified staff FTE is 1,295. The certificated and classified staffs are below budget by 20 and 71 FTE respectively. These decreases are due to staffing reductions related to lower student enrollment, positions being vacant or unfilled for a portion of the year (i.e., late hires, resignations, departmental reorganizations, etc.).

**Table 16**



**Table 17**, compares the number of budgeted FTE to the number of actual FTE by program.

**Table 17**

<b>Staffing by Program In FTE (Full Time Equivalents)</b>			
<b>Program Description ( Number)</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance Favorable/ (Unfavorable)</b>
<b>* Actual data through July 2009</b>			
<b><u>Certificated Staff</u></b>			
Basic Education (01XXX)	1,384.000	1,378.553	5.447
Special Education (2XXXX)	310.500	310.154	0.346
Vocational Education (3XXXX)	87.100	90.744	(3.644)
Compensatory (5XXXX-6XXXX)	306.500	289.967	16.533
Other Instructional (7XXXX)	15.000	14.085	0.915
Support Services (9XXXX)	4.000	3.984	0.016
<b>Total Certificated</b>	<b>2,107.100</b>	<b>2,087.487</b>	<b>19.613</b>
<b><u>Classified Staff</u></b>			
Basic Education (01XXX)	278.842	270.098	8.744
Special Education (2XXXX)	286.119	272.130	13.989
Vocational Education (3XXXX)	8.938	9.070	(0.133)
Compensatory (5XXXX-6XXXX)	157.263	145.577	11.685
Other Instructional (7XXXX)	19.422	19.295	0.127
Support Services (9XXXX)	615.367	578.374	36.993
<b>Total Classified</b>	<b>1,365.950</b>	<b>1,294.544</b>	<b>71.406</b>
<b>Total All Staff</b>	<b>3,473.050</b>	<b>3,382.031</b>	<b>91.019</b>

“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.

# SECTION III

## GENERAL FUND



REPORT: BS  
DATE: 07/15/09

TACOMA SCHOOL DISTRICT NO. 10  
COMBINED BALANCE SHEET - ALL FUNDS  
AS OF May 31, 2009

PAGE: 1  
TIME: 11:10

	GENERAL	CAPITAL PROJECTS	GOVERNMENTAL FUND TYPES TRANSPORTATION VEHICLE	DEBT SERVICE	ASB	PRIVATE PURPOSE	TRUST FUNDS AGENCY	TOTALS (MEMO ONLY)
Assets								
Imprest Cash	99,135.00	10,000.00	0.00	0.00	11,050.00	0.00	0.00	120,195.00
Cash In Bank-Rainier Pacific	13,930.48	0.00	0.00	0.00	854.12	0.00	0.00	14,784.60
Cash In Bank-Key Bank	12,968.51	0.00	0.00	0.00	56,156.83	4,599.38	0.00	73,724.72
Cash In Bank-Key Bank/Food Svc	24,382.81	0.00	0.00	0.00	0.00	0.00	0.00	24,382.81
Cash On Deposit With County	3,050,158.10	290,260.64	726.49	1,118,785.19	24,098.93	28,604.41	26,888.84	4,485,744.92
Warrants Outstanding	1,118,645.14	243,340.93	0.00	0.00	23,326.52	237.56	0.00	1,385,550.15
Taxes Receivable-Current Year	35,881,528.32	0.00	0.00	18,862,614.33	0.00	0.00	0.00	54,744,142.65
Taxes Receivable-Prior Year	1,257,814.49	0.00	0.00	694,951.47	0.00	0.00	0.00	1,952,765.96
Taxes Receivable-Delinquent	583,553.88	14,949.88	0.00	375,044.11	0.00	0.00	0.00	973,547.87
Due From Other Funds	274,099.08	548.91	0.00	0.00	2,818.32	751.36	0.00	271,483.21
AR Due From Other Gov't Units	173,063.26	0.00	0.00	0.00	1,450.00	0.00	0.00	174,513.26
Accounts Receivable	121,415.14	0.00	0.00	0.00	1,920.00	0.00	0.00	123,335.14
AR Employee Receivable	2,455.19	0.00	0.00	0.00	1,799.15	0.00	0.00	11,254.34
AR Payroll System Receivable	2,774.46	0.00	0.00	0.00	0.00	0.00	0.00	2,774.46
AR Retirement System Receivabl	505.82	0.00	0.00	0.00	0.00	0.00	0.00	505.82
Inventory-Supplies & Materials	457,173.34	0.00	0.00	0.00	0.00	0.00	0.00	457,173.34
Inventory-Printing & Graphics	58,731.80	0.00	0.00	0.00	0.00	0.00	0.00	58,731.80
Inventory-Maintenance	87,914.73	0.00	0.00	0.00	0.00	0.00	0.00	87,914.73
Inventory-Food Service	385,124.76	0.00	0.00	0.00	0.00	0.00	0.00	385,124.76
Prepaid Items	35.00	0.00	0.00	0.00	0.00	0.00	0.00	35.00
Investments	75,278,000.00	83,552,000.00	2,318,200.00	20,880,000.00	2,425,000.00	405,600.00	34,400.00	184,893,200.00
Investments/Cash with Trustee	0.00	4,475,785.00	0.00	0.00	0.00	0.00	0.00	4,475,785.00
Total Assets	116,647,570.11	88,099,105.68	2,318,926.49	41,931,395.10	2,496,194.19	439,317.59	7,511.16	251,940,020.32
Liabilities and Fund Balance								
Accounts Payable	1,386,294.72	103,341.86	0.00	0.00	143,414.70	12,657.73	0.00	1,645,709.01
Accrued Salaries & Benefits	9,843,932.34	60,274.72	0.00	0.00	0.00	0.00	0.00	9,783,657.62
Est. Property/Liability Ins Pa	2,658,191.73	60,274.72	0.00	0.00	0.00	0.00	0.00	2,718,466.45
Horace Mann Auto Ins Payable	1,993.55	0.00	0.00	0.00	0.00	0.00	0.00	1,993.55
Food Service Prepaid	106,818.75	0.00	0.00	0.00	0.00	0.00	0.00	106,818.75
PTCH/Medicare Payable	2,150,805.08	0.00	0.00	0.00	0.00	0.00	0.00	2,150,805.08
Industrial Insurance Payable	11,711.10	0.00	0.00	0.00	0.00	0.00	0.00	11,711.10
Retirement Payable	2,237,266.15	3,497.58	0.00	0.00	0.00	0.00	0.00	2,233,768.57
Withholding Tax Payable	1,406,704.90	10,205.20	0.00	0.00	0.00	0.00	0.00	1,396,499.70
Involuntary/Court Ordered Paya	18,415.10	525.35	0.00	0.00	0.00	0.00	0.00	17,889.75
Sound Partnership Payable	2,562,964.24	1,627.80	0.00	0.00	0.00	0.00	0.00	2,564,592.04
Maintenance Deduct & Benefits	135,195.33	8,540.78	0.00	0.00	0.00	0.00	0.00	143,736.11
UNUM Life Insurance Payable	532.30	0.00	0.00	0.00	0.00	0.00	0.00	532.30
Cancer Insurance Payable	17,775.49	89.92	0.00	0.00	0.00	0.00	0.00	17,685.57
Flex Plan Dependent Care Payab	7,639.34	0.00	0.00	0.00	0.00	0.00	0.00	7,639.34
Flex Plan Medical Payable	94,574.29	0.00	0.00	0.00	0.00	0.00	0.00	94,574.29
TSA Payable	35,131.77	0.00	0.00	0.00	0.00	0.00	0.00	35,131.77
United Way Payable	8,391.71	0.00	0.00	0.00	0.00	0.00	0.00	8,391.71
Veba III/Sick Leave Payable	11,600.00	0.00	0.00	0.00	0.00	0.00	0.00	11,600.00
Salary Deferral	1,116,738.64	0.00	0.00	0.00	0.00	0.00	0.00	1,116,738.64
Fingerprinting Holding Account	7,872.13	0.00	0.00	0.00	0.00	0.00	0.00	7,872.13
Benefits And Voluntary Deducti	195,699.15	0.00	0.00	0.00	0.00	0.00	0.00	195,699.15

# Report Generation

REPORT: BS  
DATE: 07/15/09

TACOMA SCHOOL DISTRICT NO. 10  
COMBINED BALANCE SHEET - ALL FUNDS  
AS OF May 31, 2009

PAGE: 2  
TIME: 11:10

	GOVERNMENTAL FUND TYPES				TRUST FUNDS			TOTALS (MEMO ONLY)
	GENERAL	CAPITAL PROJECTS	TRANSPORTATION VEHICLE	DEBT SERVICE	ASB	PRIVATE PURPOSE	AGENCY	
APA Salary Insurance Payable	8,347.74	0.00	0.00	0.00	0.00	0.00	0.00	8,347.74
Est Unemployment Payable	1,134,535.24	2,178.59	0.00	0.00	0.00	0.00	0.00	1,136,713.83
Est Compensated Absence Payabl	1,479,408.68	11.18	0.00	0.00	0.00	0.00	0.00	1,479,419.86
Est Industrial Ins Payable	5,516,641.31	1,869.78	0.00	0.00	0.00	0.00	0.00	5,518,511.09
Due To Other Funds	3,216.12	234,282.00	0.00	0.00	27,119.85	5,250.60	2,108.12	265,544.45
AD & P Insurance Payable	164.86	0.00	0.00	0.00	0.00	0.00	0.00	164.86
Unclaimed Property Payable	6,865.22	833.05	0.00	0.00	413.23	0.00	0.00	8,111.50
Sales Tax Payable	13,980.55	0.00	0.00	0.00	0.00	0.00	0.00	13,980.55
Garnishments Payable	75,160.44	0.00	0.00	0.00	0.00	0.00	0.00	75,160.44
State Retiree Subsidy Payable	210,839.80	89.92	0.00	0.00	0.00	0.00	0.00	210,929.72
Deferred Rev Clearing-Key Bank	21,565.54	0.00	0.00	0.00	0.00	0.00	0.00	21,565.54
Deferred Revenue	3,684.76	0.00	0.00	0.00	0.00	0.00	0.00	3,684.76
Deferred Rev-Tuition	63,450.00	0.00	0.00	0.00	0.00	0.00	0.00	63,450.00
Deferred Revenue-Grants	442,626.31	0.00	0.00	0.00	0.00	0.00	0.00	442,626.31
Deferred Revenue -Taxes Receiv	37,722,896.69	14,949.88	0.00	19,932,609.91	0.00	0.00	0.00	57,670,456.48
Total Liabilities	70,452,958.07	353,406.79	0.00	19,932,609.91	170,947.78	17,908.33	2,108.12	90,929,939.00
Reserved for Other Items	2,018,655.00	36,600,887.00	0.00	0.00	0.00	0.00	0.00	38,619,542.00
Reserved for Arbitrage Rebate	0.00	1,489,099.00	0.00	0.00	0.00	0.00	0.00	1,489,099.00
Reserve For Inventory	1,663,396.00	0.00	0.00	0.00	0.00	0.00	0.00	1,663,396.00
Reserve For Self-Insurance	1,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00	1,500,000.00
Reserve For Debt & Fiscal Mgmt	7,945,738.00	0.00	0.00	0.00	0.00	0.00	0.00	7,945,738.00
Reserve for Technology	0.00	19,164,530.00	0.00	0.00	0.00	0.00	0.00	19,164,530.00
Reserve For Student Achievemen	1,231,507.00	0.00	0.00	0.00	0.00	0.00	0.00	1,231,507.00
Reserve For Carryover	2,487,157.00	0.00	0.00	0.00	0.00	0.00	0.00	2,487,157.00
Reserve for Construction	0.00	55,257,931.93	0.00	0.00	0.00	0.00	0.00	55,257,931.93
Reserve For C&I Initiative	4,433,145.00	0.00	0.00	0.00	0.00	0.00	0.00	4,433,145.00
Unreserved, Designated for Oth	13,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	13,000,000.00
Unreserved, Designated Conting	1,000,000.00	2,763,747.00	0.00	0.00	0.00	0.00	0.00	3,763,747.00
Unreserved Fund Balance	10,915,014.04	27,530,496.04	2,318,926.49	21,998,785.19	2,325,246.41	421,409.26	5,403.04	10,454,288.39
Total Fund Balance	46,194,612.04	87,745,698.89	2,318,926.49	21,998,785.19	2,325,246.41	421,409.26	5,403.04	161,010,081.32
Total Liab and Fund Balance	116,647,570.11	88,099,105.68	2,318,926.49	41,931,395.10	2,496,194.19	439,317.59	7,511.16	251,940,020.32

# Report Generation

REPORT: LGL185  
DATE: 07/15/09  
General Fund

## TACOMA SCHOOL DISTRICT NO. 10 STATEMENT OF EXPENDITURES BY ACTIVITY AS OF May 31, 2009

PAGE: 1  
TIME: 11:08

	PRIOR YEAR BUDGET	PRIOR YEAR ACTUAL	UNEXPENDED BUDGET	CURRENT YEAR BUDGET	CURRENT YEAR ACTUAL	UNEXPENDED BUDGET	PERCENT EXPENDED
0 Debit Transfer	2,380,314	1,637,463	742,851	2,603,885	1,742,052	861,833	66.90 %
1 Credit Transfer	2,380,314-	(1,637,463)	(742,851)	2,603,885-	(1,742,052)	(861,833)	66.90
2 Certificated Salaries	148,844,511	106,314,096	42,530,415	153,305,814	112,101,247	41,204,567	73.12
3 Classified Salaries	52,023,405	37,676,506	14,346,899	54,726,115	39,354,683	15,371,432	71.91
4 Employee Benefits	64,886,544	49,331,373	15,555,171	71,722,529	53,967,872	17,754,657	75.25
5 Supplies & Materials	22,667,142	15,868,714	6,798,428	15,551,997	9,856,203	5,695,794	63.38
7 Purchased Services	22,982,734	15,926,670	7,056,064	25,254,045	17,036,795	8,217,250	67.46
8 Travel	300,946	630,515	(329,569)	400,426	506,251	(105,825)	126.43
9 Capital Equipment	1,716,402	1,228,351	488,051	1,334,231	432,429	901,802	32.41
Total Expenditures	313,421,684	226,976,225	86,445,459	322,295,157	233,255,480	89,039,677	72.37 %

# Report Generation

REPORT: 101S  
DATE: 07/15/09  
General Fund

## TACOMA SCHOOL DISTRICT NO. 10 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL AS OF May 31, 2009

PAGE: 1  
TIME: 11:02

BUDGET STATUS	General Fund	BUDGET	ACTUAL	UNEXPENDED BUDGET	% OF BUDGET YTD	% OF BUDGET PRIOR YTD
3810	Reserved for Other Items	0	2,018,655.00	2,018,655.00	0.00 %	87.26 %
3820	Reserved For Encumbrances	4,061,538	0.00	(4,061,538.00)	0.00	0.00
3840	Reserve For Inventory	4,463,515	1,663,396.00	(2,800,119.00)	37.27	62.82
3850	Reserve For Self-Insurance	1,500,000	1,500,000.00	0.00	100.00	100.00
3860	Reserve For Debt & Fiscal Mgmt	3,102,736	7,945,738.00	4,843,002.00	256.09	132.21
3865	Reserve For Student Achievemen	1,801,994	3,064,735.00	1,262,741.00	170.08	0.00
3866	Reserve For Carryover	4,002,655	4,167,693.00	165,038.00	104.12	0.00
3868	Reserve For C&I Initiative	5,710,257	6,346,845.00	636,588.00	111.15	104.07
3870	Unreserved, Designated for Oth	4,200,000	4,200,000.00	0.00	100.00	152.21
3875	Unreserved, Designated Conting	1,000,000	1,000,000.00	0.00	100.00	100.00
3890	Unreserved Fund Balance	0	946,916.47	946,916.47	0.00	7.85
Total Beginning Balance		29,842,695	32,853,978.47	3,011,283.47	110.09%	95.52%
1000	Local Taxes	69,537,415	68,080,434.40	(1,456,980.60)	97.91%	101.35%
2000	Local Non-Tax	6,922,079	5,127,294.14	(1,794,784.86)	74.07	62.10
3000	State - General Purpose	147,543,634	107,282,158.94	(40,261,475.06)	72.71	78.77
4000	State - Special Purpose	51,103,313	35,319,044.70	(15,784,268.30)	69.11	72.27
5000	Federal - General Purpose	343,183	379,210.04	36,027.04	110.50	110.55
6000	Federal - Special Purpose	37,158,408	29,176,238.67	(7,982,169.33)	78.52	79.00
7000	Revenue - Other Districts	1,500,000	1,183,494.00	(316,506.00)	78.90	106.05
8000	Revenue - Other Agencies	17,859	42,714.46	24,855.46	239.18	9.16
9000	Other Financing Sources	2,188,393	5,524.26	(2,182,868.74)	0.25	0.28
Total Revenue		316,314,284	246,596,113.61	(69,718,170.39)	77.96%	81.83%
Total Resources Available		346,156,979	279,450,092.08	(66,706,886.92)	80.73%	83.23%
01	Basic Education	156,171,018	109,862,331.19	46,308,686.81	70.35%	71.64%
13	Impact Aid - Federal	0	6,047,402.94	(6,047,402.94)	0.00	0.00
21	Special Education - State	33,773,508	25,461,526.93	8,311,981.07	75.39	83.39
24	Special Education - Federal	6,815,875	5,032,933.73	1,782,941.27	73.84	74.66
31	Career & Tech Ed - State	9,040,830	7,120,343.05	1,920,486.95	78.76	77.07
34	Career & Tech Ed MS - State	0	11,031.61	(11,031.61)	0.00	0.00
38	Career & Tech Ed - Federal	296,542	355,818.43	(59,276.43)	119.99	97.25
51	Disadvantaged - Federal	10,819,389	7,177,873.86	3,641,515.14	66.34	60.76
52	School Improvement-Federal	3,254,940	1,637,597.88	1,617,342.12	50.31	59.67
54	Reading First - Federal	1,508,427	1,045,886.11	462,540.89	69.34	72.30
55	Learning Asst Program-State	4,940,200	3,157,759.09	1,782,440.91	63.92	81.14
56	State Institutes & Centers	1,019,842	779,657.13	240,184.87	76.45	64.22
58	Special & Pilot Prog-State	101,124	705,735.35	(604,611.35)	697.89	195.41
61	Head Start - Federal	4,479,061	3,362,696.08	1,116,364.92	75.08	78.51
63	Promoting Academic Success	0	188,867.72	(188,867.72)	0.00	23.68
64	Limited English - Federal	206,529	98,897.56	207,631.44	32.26	36.51
65	Trans Bilingual - State	1,684,841	1,159,036.05	525,804.95	68.79	73.53
66	Student Achievement - State	13,600,415	9,153,992.78	4,446,422.22	67.31	65.40
68	Indian Education - Federal	102,516	79,114.57	23,401.43	77.17	46.83
73	Summer School	136,000	32,610.95	103,389.05	23.98	13.82
74	Highly Capable - State	331,637	249,189.40	82,447.60	75.14	78.93
75	Professional Dev - State	503,234	140,900.71	362,333.29	28.00	47.60
79	Other Instructional Program	6,517,209	2,439,122.49	4,078,086.51	37.43	31.10
89	Community Services	415,000	221,731.56	193,268.44	53.43	213.20

# Report Generation

REPORT: 101S  
DATE: 07/15/09  
General Fund

## TACOMA SCHOOL DISTRICT NO. 10 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL AS OF May 31, 2009

PAGE: 2  
TIME: 11:02

BUDGET STATUS	General Fund	BUDGET	ACTUAL	UNEXPENDED BUDGET	% OF BUDGET YTD	% OF BUDGET PRIOR YTD
97 District-Wide Support		45,360,807	31,239,021.80	14,121,785.20	68.87%	74.39%
98 Nutrition Services		10,757,743	9,725,088.57	1,032,654.43	90.40	95.93
99 Pupil Transportation		10,358,470	6,769,312.50	3,589,157.50	65.35	70.41
Total Expenditures		322,295,157	233,255,480.04	89,039,676.96	72.37%	74.42%
Total Uses of Resources		322,295,157	233,255,480.04	89,039,676.96	72.37%	74.42%
Ending Fund Balance		23,861,822	46,194,612.04	22,332,790.04	193.59%	206.88%
=====		=====	=====	=====	=====	=====
3810 Reserved for Other Items		0	2,018,655.00	2,018,655.00	0.00%	87.26%
3820 Reserved For Encumbrances		4,061,538	0.00	(4,061,538.00)	0.00	0.00
3840 Reserve For Inventory		4,463,515	1,663,396.00	(2,800,119.00)	37.27	62.82
3850 Reserve For Self-Insurance		1,500,000	1,500,000.00	0.00	100.00	100.00
3860 Reserve For Debt & Fiscal Mgmt		3,102,736	7,945,738.00	4,843,002.00	256.09	132.21
3865 Reserve For Student Achievemen		0	1,231,507.00	1,231,507.00	0.00	0.00
3866 Reserve For Carryover		2,007,679	2,487,157.00	479,478.00	123.88	0.00
3868 Reserve For C&I Initiative		5,226,354	4,433,145.00	(793,209.00)	84.82	72.69
3870 Unreserved, Designated for Oth		2,500,000	13,000,000.00	10,500,000.00	520.00	471.12
3875 Unreserved, Designated Conting		1,000,000	1,000,000.00	0.00	100.00	100.00
3890 Unreserved Fund Balance		0	10,915,014.04	10,915,014.04	0.00	90.46
Total Ending Fund Balance		23,861,822	46,194,612.04	22,332,790.04	193.59%	134.31%
=====		=====	=====	=====	=====	=====

# Report Generation

REPORT: 10REV  
DATE: 07/15/09  
General Fund

## TACOMA SCHOOL DISTRICT NO. 10 STATEMENT OF REVENUE, BUDGET AND ACTUAL AS OF May 31, 2009

PAGE: 1  
TIME: 11:11

BUDGET STATUS	General Fund	BUDGET	CURRENT PERIOD REVENUES	YEAR TO DATE REVENUES	% OF BUDGET
<b>10000 Local Taxes</b>					
411000	Local Property Tax	69,535,474	6,652,893.43	68,080,434.40	97.91 %
413000	Sale Of Tax Title Property	1,941	0.00	0.00	0.00
	Sub Total	69,537,415	6,652,893.43	68,080,434.40	97.91 %
<b>20000 Local Non-Tax</b>					
421000	Tuition & Fees - Unassigned	188,700	11,618.62	292,325.91	154.92 %
421010	Regular Student Fees	40,000	4,931.49	74,148.82	185.37
421210	Special Ed Preschool Tuition	30,000	2,315.00	54,013.89	180.05
421730	Summer School - Tuition & Fees	85,000	280.00	6,812.47	8.02
421800	Convenience Fee	0	1,783.50	14,346.80	0.00
422000	Sales of Goods, Supplies, & Sv	0	808.00	3,894.58	0.00
422010	Sale of Supplies & Svcs - FR 1	0	3,684.00	74,165.84	0.00
422020	Sale of Supplies & Svcs - FR 2	0	292.95	983.20	0.00
422030	Sale of Supplies & Svcs-School	1,500	0.00	366.85	24.46
422040	Sale of Recoverable Items	102,071	3,329.69	102,699.38	100.62
422050	Sale of Supplies & Svcs - Trip	0	0.00	17,899.03	0.00
422060	Sale of Supplies & Svcs - Trip	0	(140.00)	0.00	0.00
422100	Other Storeroom Sales	23,147	38.60	8,653.35	37.38
422200	Copy Center Reimbursements	100,000	2,465.86	40,004.33	40.00
422310	CTE Sales of Goods, Supplies &	60,000	2,970.94	28,103.90	46.84
422910	Nutrition Service Sales	2,212,255	242,724.33	2,185,010.50	98.77
422940	NS Sales - Special Events	0	395.00	67,609.81	0.00
422960	NS Sales - Breakfast	212,056	16,689.80	142,861.40	67.37
423000	Investment Earnings	1,100,000	15,122.92	385,418.51	35.04
425000	Gifts, Grants, & Donations (Lo	120,000	8,638.06	174,943.24	145.79
426000	Fines & Damages	65,000	4,981.75	33,138.32	50.98
427000	Rentals & Leases	575,000	22,942.00	233,866.76	40.67
427020	Facility Use - Utility Surchar	0	1,092.00	10,503.50	0.00
427030	Facility Use - Custodial Labor	0	18,454.00	176,710.35	0.00
427040	Facility Use - Field/Stadium M	0	852.50	1,787.50	0.00
427060	Facility Use - Theater Tech	0	2,350.00	19,225.00	0.00
429000	Local Support Non Tax-Unassign	1,168,854	90,167.14	643,476.87	55.05
429010	Cash Over/Short	0	(1,237.75)	(1,394.10)	0.00
429030	Summer Food Service Revenue	58,496	0.00	0.00	0.00
429060	Timber Sales	0	0.00	255,354.29	0.00
429070	CPF Indirect	700,000	0.00	0.00	0.00
429100	E-Rate Discount	80,000	0.00	0.00	0.00
429230	Photography Commissions	0	5,646.62	61,401.71	0.00
429240	Vending-Beverage Commissions	0	599.81	18,681.10	0.00
429250	Vending-Food Commissions	0	0.00	281.03	0.00
	Sub Total	6,922,079	463,796.83	5,127,294.14	74.07 %
<b>30000 State, General Purpose</b>					
431000	Apportionment	138,612,920	2,681,443.41	100,145,543.20	72.25 %
431210	Apportionment - Special Ed	5,576,414	320,486.36	4,275,847.17	76.68
433000	Local Effort Assistance	3,354,300	887,059.93	2,860,768.57	85.29
	Sub Total	147,543,634	3,888,989.70	107,282,158.94	72.71 %

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## TACOMA SCHOOL DISTRICT NO. 10 STATEMENT OF REVENUE, BUDGET AND ACTUAL AS OF May 31, 2009

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BUDGET STATUS	General Fund	BUDGET	CURRENT PERIOD REVENUES	YEAR TO DATE REVENUES	% OF BUDGET
40000 State, Special Purpose					
441000 Special Purpose - Unassigned		5,603,791	72,695.73	449,148.91	8.02 %
441210 Special Education		18,183,001	1,025,747.85	13,834,981.57	76.09
441340 CTE Middle School		0	0.00	8,638.22	0.00
441550 Learning Assistance		5,172,883	285,085.25	3,835,692.51	74.15
441560 State Institutions, Centers, a		1,067,775	52,028.33	726,281.40	68.02
441580 Special & Pilot Programs		103,598	56,030.73	707,771.28	683.19
441650 Transitional Bilingual		1,684,841	92,809.07	1,248,870.58	74.12
441660 Student Achievement		12,624,311	695,470.38	9,357,237.83	74.12
441740 Highly Capable		253,576	13,680.78	190,848.14	75.26
441750 Flexible Education		503,234	27,659.89	385,508.63	76.61
441980 School Nutrition Services		368,942	33,142.14	328,857.51	89.14
441990 Transportation - Operations		5,530,301	282,607.74	4,229,508.12	76.48
443000 Other State Agencies - Unassig		7,060	0.00	15,700.00	222.38
Sub Total		51,103,313	2,636,957.89	35,319,044.70	69.11 %
50000 Federal, General Purpose					
452000 Direct Federal Revenue - Unass		263,183	23,290.39	212,158.65	80.61 %
454000 Federal in Lieu of Taxes		0	0.00	94,756.00	0.00
455000 Federal Forests		80,000	0.00	72,295.39	90.37
Sub Total		343,183	23,290.39	379,210.04	110.50 %
60000 Federal, Special Purpose					
461000 Special Purpose - OSPI Unassig		0	0.00	83,250.00	0.00 %
461130 Federal Stimulus - Fiscal Stab		0	4,845,535.97	4,845,535.97	0.00
461210 Medicaid Reimbursement		457,000	28,577.86	232,308.67	50.83
461240 Special Ed - Supplemental		6,815,875	534,842.58	4,183,163.15	61.37
461380 CTE - Carl Perkins Grant		310,509	28,405.09	289,586.97	93.26
461510 Disadvantaged - Title IA		11,320,928	1,010,450.56	6,573,886.11	58.07
461520 School Improvement - TII, IV,		3,403,522	216,735.92	1,503,984.45	44.19
461540 Reading First - Title IB		1,561,222	116,867.32	965,936.97	61.87
461640 Limited English Proficiency		312,660	6,694.13	90,527.92	28.95
461890 Other Community Services		104,000	0.00	0.00	0.00
461910 Regular Lunch Reimbursement		205,701	0.00	0.00	0.00
461920 Reduced Price Lunch Reimburs		832,811	0.00	0.00	0.00
461930 Free Lunch Reimbursement		4,555,771	0.00	0.00	0.00
461950 Regular Breakfast Reimbursen		26,492	0.00	0.00	0.00
461960 Reduced Price Breakfast Reimbu		218,983	0.00	0.00	0.00
461970 Free Breakfast Reimbursement		1,521,576	0.00	0.00	0.00
461980 Free Snack Reimbursement		56,902	903,319.67	6,592,535.14	11,585.77
462000 Direct Special Purpose Grants		0	0.00	(894.34)	0.00
462610 Head Start		4,837,386	586,457.93	3,028,770.94	62.61
462680 Indian Education - ED		107,345	18,250.89	65,234.42	60.77
463000 Federal Grants Through Other B		21,967	11,309.16	13,570.34	61.78
469980 USDA Commodities		487,758	29,549.91	708,841.96	145.33
Sub Total		37,158,408	8,337,006.99	29,176,238.67	78.52 %
70000 Rev From Other Districts					
471210 Special Education		1,500,000	0.00	1,183,494.00	78.90 %

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BUDGET STATUS	General Fund	BUDGET	CURRENT PERIOD REVENUES	YEAR TO DATE REVENUES	% OF BUDGET
Sub Total		1,500,000	0.00	1,183,494.00	78.90 %
80000 Rev From Other Agen/Asso					
481000 Governmental Entities		17,859	0.00	30,714.46	171.98 %
485000 Educational Service Districts		0	12,000.00	12,000.00	0.00
Sub Total		17,859	12,000.00	42,714.46	239.18 %
90000 Other Financing Sources					
493000 Sale of Equipment		0	0.00	5,524.26	0.00 %
499000 Operating Transfers		2,188,393	0.00	0.00	0.00
Sub Total		2,188,393	0.00	5,524.26	0.25 %
Total Revenues		316,314,284	22,014,935.23	246,596,113.61	77.96 %



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## TACOMA SCHOOL DISTRICT NO. 10 STATEMENT OF EXPENDITURES BY PROGRAM - DETAIL AS OF May 31, 2009

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PROGRAM AND DESCRIPTION	CURRENT YEAR BUDGET	CURRENT MONTH AMOUNT PAID	CURRENT YEAR YEAR TO DATE	UNEXPENDED BUDGET	PERCENT EXPENDED
01000 Basic Education	146,774,608	7,204,128.52	102,402,521.62	44,372,086.38	69.7690 %
01020 BE School Libraries	110,206	12,228.41	97,618.96	12,587.04	88.5790
01030 BE BECCA Program	0	(387.96)	5,239.03	(5,239.03)	0.0000
01031 BE CTE Carryover	75,500	0.00	0.00	75,500.00	0.0000
01040 BE Building Contribution	0	9,897.15	57,264.46	(57,264.46)	0.0000
01050 BE Kinder Contributions	0	4,082.26	31,610.43	(31,610.43)	0.0000
01099 BE Carryover - Transport	224,909	0.00	0.00	224,909.00	0.0000
01110 BE FD Kindergarten State	3,732,129	310,653.64	2,747,803.58	984,325.42	73.6260
01125 BE Geiger Drama Donation	0	319.55	847.17	(847.17)	0.0000
01210 BE Special Education	0	(98.28)	(401.68)	401.68	0.0000
01240 BE SPED Peer Review Pool	0	4,545.82	8,480.23	(8,480.23)	0.0000
01250 BE Campus Security	1,098,436	119,847.81	1,138,437.19	(40,001.19)	103.6420
01310 BE Para Coverage	0	707.60	13,176.14	(13,176.14)	0.0000
01583 BE Technology Enhancemnt	0	(255.48)	(277.78)	277.78	0.0000
01701 BE Admin Support Pool	0	10,833.31	65,657.11	(65,657.11)	0.0000
01901 BE Running Start	739,754	502.80	549,102.51	190,651.49	74.2280
01902 BE Fresh Start	700,245	5,296.01	752,488.05	(52,243.05)	107.4610
01910 BE ERP Project Support	36,756	0.00	1,774.43	34,981.57	4.8280
01915 BE Barg Enhance 05-08	870,446	35,648.39	1,026,690.30	(156,244.30)	117.9500
01980 BE Carryover Nutrition Sv	387,061	0.00	0.00	387,061.00	0.0000
01990 BE Curriclm & Inst - Reg	937,065	22,491.63	892,059.23	45,005.77	95.1970
01991 BE Curriclm & Inst - 1x	483,903	19,754.08	72,240.21	411,662.79	14.9290
Total 01 Basic Education	156,171,018	7,760,195.26	109,862,331.19	46,308,686.81	70.3470 %
13100 Impact Aid BE - Federal	0	4,797,402.26	4,797,402.26	(4,797,402.26)	0.0000 %
13200 Impact Aid SPED-Federal	0	1,250,000.68	1,250,000.68	(1,250,000.68)	0.0000
Total 13 Federal Impact Aid	0	6,047,402.94	6,047,402.94	(6,047,402.94)	0.0000 %
21000 Special Education -State	33,023,508	1,712,149.09	24,928,673.49	8,094,834.51	75.4880 %
21224 SPED Multi-Ortho	0	0.00	54.43	(54.43)	0.0000
21560 SPED State Safety Net	700,000	57,820.11	509,968.47	190,031.53	72.8530
21720 SPED District Settlement	50,000	1,720.60	20,571.81	29,428.19	41.1440
21900 SPED Work Training Progr	0	842.26	2,258.73	(2,258.73)	0.0000
Total 21 Special Education St	33,773,508	1,772,532.06	25,461,526.93	8,311,981.07	75.3690 %
24506 SPED IDEAB Flow Thru 5-6	0	(58.88)	(117.76)	117.76	0.0000 %
24508 SPED IDEAB Flow Th 07-08	0	0.00	98,125.39	(98,125.39)	0.0000
24509 SPED IDEAB Flow Th 08-09	6,323,207	516,603.23	4,580,251.12	1,742,956.88	72.4350
24519 SPED IDEAB 619 PS 08-09	192,668	14,565.99	134,358.04	58,309.96	69.7360
24569 SPED Safety Net 08-09	300,000	23,921.70	218,284.75	81,715.25	72.7620
24615 SPED IDEAB Transition A	0	1,316.74	2,052.19	(2,052.19)	0.0000
Total 24 Special Education Fed	6,815,875	556,348.78	5,032,933.73	1,782,941.27	73.8410 %
31000 CTE Technical Support	219,447	17,910.17	166,778.70	52,668.30	76.0000 %
31510 CTE Administration	809,738	67,085.95	616,666.76	193,071.24	76.1560
31600 CTE Agriculture & Scienc	520,371	35,712.31	332,893.11	187,477.89	63.9720
31605 CTE LTF Harvest	0	5,795.23	92,301.23	(92,301.23)	0.0000
31610 CTE Business Education	1,826,626	191,943.21	1,551,782.32	274,843.68	84.9530

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PROGRAM AND DESCRIPTION	CURRENT YEAR BUDGET	CURRENT MONTH AMOUNT PAID	CURRENT YEAR YEAR TO DATE	UNEXPENDED BUDGET	PERCENT EXPENDED
31620 CTE Marketing Education	247,768	22,358.04	211,339.87	36,428.13	85.2970 %
31630 CTE Diversified Occupant	494,246	41,193.66	384,220.31	110,025.69	77.7390
31640 CTE Trade & Industry	1,527,563	140,134.85	1,305,326.14	222,236.86	85.4520
31650 CTE Family & Cons Scienc	1,173,638	92,379.14	891,926.53	281,711.47	75.9970
31670 CTE Technology Education	874,863	78,903.69	671,143.77	203,719.23	76.7140
31680 CTE Health Occupations	378,425	29,115.41	271,660.79	106,764.21	71.7870
31710 CTE Career Guidance	529,696	43,225.51	412,015.35	117,680.65	77.7830
31810 CTE Equipment	126,746	0.00	71,600.51	55,145.49	56.4910
31901 CTE Running Start	196,648	0.00	79,462.66	117,185.34	40.4090
31902 CTE Fresh Start	115,055	0.00	61,225.00	53,830.00	53.2140
Total 31 Career &Tech Ed State	9,040,830	765,757.17	7,120,343.05	1,920,486.95	78.7580 %
34500 CTE - Middle School	0	0.00	11,031.61	(11,031.61)	0.0000 %
Total 34 Career & Tech Ed MS	0	0.00	11,031.61	(11,031.61)	0.0000 %
38507 CTE Perkins Grant 06-07	0	0.00	(496.00)	496.00	0.0000 %
38508 CTE Perkins Grant 07-08	0	0.00	(26,697.48)	26,697.48	0.0000
38509 CTE Perkins Grant 08-09	296,542	38,815.31	384,812.91	(88,270.91)	129.7670
38518 CTE Perkins Prog Study	0	0.00	(1,801.00)	1,801.00	0.0000
Total 38 Career &Tech Ed Fed	296,542	38,815.31	355,818.43	(59,276.43)	119.9890 %
51507 T1 Disadvantaged 06-07	0	0.00	1,997.13	(1,997.13)	0.0000 %
51508 T1 Disadvantaged 07-08	0	2,145.59	156,429.36	(156,429.36)	0.0000
51509 T1 Disadvantaged 08-09	10,455,917	829,397.15	6,796,085.43	3,659,831.57	64.9980
51518 T1-B Even Start 07-08	0	0.00	6,883.42	(6,883.42)	0.0000
51519 T1-B Even Start 08-09	171,000	14,646.42	129,746.07	41,253.93	75.8750
51609 T1-D Neglct&Del RH 08-09	120,846	9,202.54	75,675.51	45,170.49	62.6210
51619 T1-D N&D Mini Grant 08-9	0	2,624.29	6,766.15	(6,766.15)	0.0000
51769 T1 Dist Improvement 8-9	71,626	1,639.41	3,182.09	68,443.91	4.4430
51787 T1 Improvement Award	0	0.00	1,108.70	(1,108.70)	0.0000
Total 51 Disadvantaged Federal	10,819,389	859,655.40	7,177,873.86	3,641,515.14	66.3430 %
52019 EETT Peer Coaching 08-09	0	1,584.00	4,729.86	(4,729.86)	0.0000 %
52219 T4-A SDFS 08-09	174,391	17,281.19	109,833.82	64,557.18	62.9810
52478 T2-A Impv Techr Q 07-08	0	0.00	38,597.27	(38,597.27)	0.0000
52479 T2-A Impv Techr Q 08-09	2,985,789	161,273.12	1,408,073.71	1,577,715.29	47.1590
52608 T5 Innovative 07-08	0	0.00	(1,372.25)	1,372.25	0.0000
52609 T5 Innovative 08-09	0	5,183.30	8,132.69	(8,132.69)	0.0000
52839 T2-D E2T2 08-09	94,760	7,739.84	69,093.21	25,666.79	72.9140
Total 52 School Improvemnt Fed	3,254,940	193,061.45	1,637,088.31	1,617,851.69	50.2950 %
53508 T1-C Migrant 07-08	0	0.00	0.00	0.00	0.0000 %
Total 53 Migrant, Federal	0	0.00	0.00	0.00	0.0000 %
54208 Reading First 07-08	0	0.00	28,766.20	(28,766.20)	0.0000 %
54209 Reading First 08-09	1,508,427	97,711.77	837,376.82	671,050.18	55.5130

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PROGRAM AND DESCRIPTION	CURRENT YEAR BUDGET	CURRENT MONTH AMOUNT PAID	CURRENT YEAR YEAR TO DATE	UNEXPENDED BUDGET	PERCENT EXPENDED
54408 Read 1st Prof Dev 07-08	0	0.00	(231.38)	231.38	0.0000 %
54509 Read 1st Cohort 4 08-09	0	17,595.73	179,974.47	(179,974.47)	0.0000
Total 54 Reading First, Federal	1,508,427	115,307.50	1,045,886.11	462,540.89	69.3360 %
55500 Learning Asst Program	4,940,200	367,215.34	3,155,971.35	1,784,228.65	63.8830 %
55530 Learning Asst Progrm -HS	0	0.00	1,787.74	(1,787.74)	0.0000
Total 55 Learning Asst Prog St	4,940,200	367,215.34	3,157,759.09	1,782,440.91	63.9200 %
56510 Remann Hall	1,019,842	83,706.33	779,657.13	240,184.87	76.4490 %
Total 56 State Inst, Ctrs &Hom	1,019,842	83,706.33	779,657.13	240,184.87	76.4490 %
57538 N&D Advocate 07-08	0	0.00	0.00	0.00	0.0000 %
Total 57 Neglected & Delingnt	0	0.00	0.00	0.00	0.0000 %
58010 WASL Retake	0	0.00	0.00	0.00	0.0000 %
58079 Cert Bonus 08-9	0	0.00	490,660.11	(490,660.11)	0.0000
58209 WA 1st Robotics ~ Foss	0	0.00	4,093.65	(4,093.65)	0.0000
58519 Science Coach Demo 8-9	0	9,933.68	45,175.46	(45,175.46)	0.0000
58538 Teacher Asst Prog 07-08	0	0.00	0.00	0.00	0.0000
58539 Teacher Asst Prog 08-09	25,000	3,567.67	18,797.96	6,202.04	75.1920
58588 Navigation 101 07-08	0	0.00	0.00	0.00	0.0000
58589 Navigation 101 08-09	0	13,144.35	80,512.45	(80,512.45)	0.0000
58648 Sch Imprv Cohort 7 07-8	0	0.00	0.00	0.00	0.0000
58649 Sch Imprv Cohort 2 08-9	52,526	0.00	38,791.26	13,734.74	73.8520
58657 Admin Intern 06-07	0	804.76	804.76	(804.76)	0.0000
58659 Admin Intern 08-09	23,598	4,259.29	23,549.70	48.30	99.7950
Total 58 Special & Pilot Prog	101,124	31,709.75	702,385.35	(601,261.35)	694.5780 %
61518 Head Start Regular 07-08	0	115.44	986,762.75	(986,762.75)	0.0000 %
61519 Head Start Regular 08-09	4,434,408	368,582.67	2,361,734.27	2,072,673.73	53.2590
61528 Head Start Train 08-09	0	0.00	999.77	(999.77)	0.0000
61529 Head Start Train 08-09	44,653	9,539.49	13,199.29	31,453.71	29.5600
Total 61 Head Start, Federal	4,479,061	378,237.60	3,362,696.08	1,116,364.92	75.0760 %
62000 Math & Science Prof Dev	0	0.00	0.00	0.00	0.0000 %
Total 62 Math&Science Prof Dev	0	0.00	0.00	0.00	0.0000 %
63006 Academic Success 05-06	0	354.33	1,415.43	(1,415.43)	0.0000 %
63008 Academic Success 07-08	0	0.00	2,772.78	(2,772.78)	0.0000
63009 Academic Success 08-09	0	20,104.24	184,679.51	(184,679.51)	0.0000
Total 63 Academic Success-PAS	0	20,458.57	188,867.72	(188,867.72)	0.0000 %
64508 Limited English 07-08	0	0.00	2,615.73	(2,615.73)	0.0000 %
64509 Limited English 08-09	306,529	7,528.97	96,281.83	210,247.17	31.4100

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PROGRAM AND DESCRIPTION	CURRENT YEAR BUDGET	CURRENT MONTH AMOUNT PAID	CURRENT YEAR YEAR TO DATE	UNEXPENDED BUDGET	PERCENT EXPENDED
Total 64 Limited English	306,529	7,528.97	98,897.56	207,631.44	32.2640 %
65000 Transitional Bilingual	1,684,841	130,089.02	1,159,036.05	525,804.95	68.7920 %
Total 65 Transition Bilingual	1,684,841	130,089.02	1,159,036.05	525,804.95	68.7920 %
66000 I728 Student Achievement	1,891,499	0.00	0.00	1,891,499.00	0.0000 %
66100 I728 K-4 Class Size	1,687,120	196,252.75	1,853,068.69	(165,948.69)	109.8360 %
66200 I728 5-12 Class Size	2,980,838	381,731.16	3,236,320.70	(255,482.70)	108.5710 %
66300 I728 Extended Learning	3,381,699	263,133.08	2,193,488.44	1,188,210.56	64.8640 %
66400 I728 Professional Devel	3,659,259	250,700.63	1,871,114.95	1,788,144.05	51.1340 %
Total 66 I728 Student Achieve	13,600,415	1,091,817.62	9,153,992.78	4,446,422.22	67.3070 %
68508 Indian Education 07-08	0	0.00	0.00	0.00	0.0000 %
68509 Indian Education 08-09	102,516	10,560.32	77,485.57	25,030.43	75.5840 %
68518 Indian Ed Demo Grt 07-08	0	0.00	1,629.00	(1,629.00)	0.0000 %
68519 Indian Ed Demo Grt 08-09	0	0.00	0.00	0.00	0.0000 %
Total 68 Indian Ed, Federal	102,516	10,560.32	79,114.57	23,401.43	77.1730 %
73000 Summer School - District	136,000	4,010.31	32,610.95	103,389.05	23.9790 %
73010 Summer School Programs	0	0.00	0.00	0.00	0.0000 %
Total 73 Summer School	136,000	4,010.31	32,610.95	103,389.05	23.9790 %
74000 Highly Capable	331,637	25,220.68	249,189.40	82,447.60	75.1390 %
Total 74 Highly Capable	331,637	25,220.68	249,189.40	82,447.60	75.1390 %
75208 Prof Dev-Math & Sci 07-8	0	0.00	618.46	(618.46)	0.0000 %
75209 Prof Dev-Math & Sci 08-9	503,234	5,360.97	140,282.25	362,951.75	27.8760 %
Total 75 Professional Develop	503,234	5,360.97	140,900.71	362,333.29	27.9990 %
79000 Other Instructional Prog	4,000,000	0.00	0.00	4,000,000.00	0.0000 %
79010 Tuition Based Preschool	125,400	13,753.92	95,782.53	29,617.47	76.3820 %
79029 21st Century Learn Ctr	0	15,504.40	35,953.48	(35,953.48)	0.0000 %
79040 Head Start Contributions	0	22.93	2,124.71	(2,124.71)	0.0000 %
79058 S Sound Laser All 07-08	0	0.00	96.90	(96.90)	0.0000 %
79059 S Sound Laser All 08-09	7,060	560.98	5,114.80	1,945.20	72.4480 %
79108 Early Childhood Ed 07-8	0	0.00	492.60	(492.60)	0.0000 %
79109 Early Childhood Ed 08-9	855,500	71,813.50	631,275.45	224,224.55	73.7900 %
79150 Region V Learning Center	0	0.00	0.00	0.00	0.0000 %
79168 City Truancy 07-08	0	0.00	0.00	0.00	0.0000 %
79169 City Truancy 08-09	48,000	5,360.46	34,892.98	13,107.02	72.6940 %
79208 JROTC - Army 07-08	0	0.00	3,169.60	(3,169.60)	0.0000 %
79209 JROTC - Army 08-09	314,283	35,373.89	229,282.53	85,000.47	72.9540 %
79219 Readiness to Lear 08-09	0	0.00	12,000.00	(12,000.00)	0.0000 %
79229 Refugee Impact 08-09	0	0.00	20,068.30	(20,068.30)	0.0000 %
79249 Work Study 08-09	48,291	5,942.35	5,942.35	42,348.65	12.3050 %

# Report Generation

REPORT: 10EXP-PROG  
DATE: 07/15/09  
General Fund

## TACOMA SCHOOL DISTRICT NO. 10 STATEMENT OF EXPENDITURES BY PROGRAM - DETAIL AS OF May 31, 2009

PAGE: 5  
TIME: 11:11

PROGRAM AND DESCRIPTION	CURRENT YEAR BUDGET	CURRENT MONTH AMOUNT PAID	CURRENT YEAR YEAR TO DATE	UNEXPENDED BUDGET	PERCENT EXPENDED
79268 JROTC - Navy 07-08	0	0.00	1,584.80	(1,584.80)	0.0000 %
79269 JROTC - Navy 08-09	172,332	14,175.34	131,281.13	41,050.87	76.1790
79270 JROTC - Navy Start-Up	0	0.00	1,454.35	(1,454.35)	0.0000
79299 JROTC Navy Orient/U 8-9	0	1,115.09	7,869.23	(7,869.23)	0.0000
79309 Lincoln Ctr Grant 08-09	0	2,980.22	15,330.65	(15,330.65)	0.0000
79310 SPED Community Preschool	0	63,035.54	77,285.72	(77,285.72)	0.0000
79318 After School Arts 07-08	0	3,009.96	5,275.70	(5,275.70)	0.0000
79348 Rally Grant 07-08	0	420.00	3,441.00	(3,441.00)	0.0000
79388 Sequoia Foundation 07-8	0	0.00	833.56	(833.56)	0.0000
79389 Sequoia Foundation 08-9	0	284.32	4,138.14	(4,138.14)	0.0000
79462 Jefferson Grant	0	(6.28)	(50.25)	50.25	0.0000
79483 SARS Inquiry	0	0.00	5,845.66	(5,845.66)	0.0000
79499 Tacoma Tuwancy Ctr 08-09	48,705	3,127.06	29,401.18	19,303.82	60.3660
79508 JROTC - Air Force 07-08	0	0.00	1,584.80	(1,584.80)	0.0000
79509 JROTC - Air Force 08-09	187,215	15,029.55	137,554.83	49,660.17	73.4740
79538 JROTC - Marines 07-08	0	0.00	792.40	(792.40)	0.0000
79539 JROTC - Marines 08-09	168,024	16,029.89	134,781.65	33,242.35	80.2160
79568 Trama Sensitive Schools	0	0.00	18,000.00	(18,000.00)	0.0000
79580 Curriculum Fundraising	0	(245.62)	106,607.92	(106,607.92)	0.0000
79590 Read to Me Program	42,247	0.00	42,247.00	0.00	100.0000
79604 Puyallup Tribe Charity	0	4,043.18	4,454.26	(4,454.26)	0.0000
79618 Puyallup Tribe Donation	0	8,781.39	33,590.32	(33,590.32)	0.0000
79632 Gates Achvr - Foss 01-08	0	9,355.69	75,755.50	(75,755.50)	0.0000
79692 Gates Achvr - Linc 01-08	0	8,263.45	50,283.49	(50,283.49)	0.0000
79700 Extended Day Program	0	0.00	5,784.52	(5,784.52)	0.0000
79710 ECEAP/Comm Preschool NET	63,300	3,429.35	38,684.69	24,615.31	61.1130
79780 Hilltop Artists	170,876	0.00	172,184.04	(1,308.04)	100.7650
79850 Arts Collaboration	32,868	1,195.66	4,843.83	28,024.17	14.7370
79870 Adult Crossing Guards	215,249	26,653.42	193,254.70	21,994.30	89.7820
79884 Nat'l Board Project	0	672.96	31,563.26	(31,563.26)	0.0000
79928 Alt Act At Risk St 07-08	0	0.00	5,063.40	(5,063.40)	0.0000
79929 Alt Act At Risk St 08-09	17,859	51.45	5,238.86	12,620.14	29.3350
79932 Gates Achievers MT 01-08	0	0.00	(750.00)	750.00	0.0000
<b>Total 79 Other Instructional</b>	<b>6,517,209</b>	<b>329,734.05</b>	<b>2,421,406.57</b>	<b>4,095,802.43</b>	<b>37.1540 %</b>
89010 Facility Use	200,000	13,061.45	112,936.58	87,063.42	56.4680 %
89020 Facility Use - Fields	6,000	290.63	4,508.11	1,491.89	75.1350
89030 Facility Use - Swim Pool	20,000	253.03	2,297.39	17,702.61	11.4870
89040 Facility Use - Stadiums	10,000	20,061.51	36,183.64	(26,183.64)	361.8360
89050 Facility Use - Theaters	75,000	11,024.93	65,805.84	9,194.16	87.7410
89150 Community Nutrition Svcs	104,000	0.00	0.00	104,000.00	0.0000
<b>Total 89 Community Services</b>	<b>415,000</b>	<b>44,691.55</b>	<b>221,731.56</b>	<b>193,268.44</b>	<b>53.4290 %</b>
97000 District Wide Support	42,318,386	2,862,489.05	29,409,318.44	12,909,067.56	69.4950 %
97090 General Administration	870,167	71,095.50	654,883.26	215,283.74	75.2590
97093 Telecommunications	0	(9,562.33)	0.00	0.00	0.0000
97580 Security	1,549,297	115,568.12	867,378.28	681,918.72	55.9850
97910 ERP Project Support	622,957	37,600.63	307,441.82	315,515.18	49.3520
<b>Total 97 District-wide Support</b>	<b>45,360,807</b>	<b>3,077,191.17</b>	<b>31,239,021.80</b>	<b>14,121,785.20</b>	<b>68.8680 %</b>

# Report Generation

REPORT: 10EXP-PROG  
DATE: 07/15/09  
General Fund

TACOMA SCHOOL DISTRICT NO. 10  
STATEMENT OF EXPENDITURES BY PROGRAM - DETAIL  
AS OF May 31, 2009

PAGE: 6  
TIME: 11:11

PROGRAM AND DESCRIPTION	CURRENT YEAR BUDGET	CURRENT MONTH AMOUNT PAID	CURRENT YEAR YEAR TO DATE	UNEXPENDED BUDGET	PERCENT EXPENDED
98000 Nutrition Services	10,699,247	1,085,265.36	9,724,861.50	974,385.50	90.8930 %
98030 Summer Nutrition Svcs	58,496	20.26	227.07	58,268.93	0.3880
Total 98 Nutrition Services	10,757,743	1,085,285.62	9,725,088.57	1,032,654.43	90.4010 %
99000 Pupil Transportation	10,358,470	1,561,968.53	6,978,408.93	3,380,061.07	67.3690 %
99110 Pupil Transport Ex Curr	0	7,656.79	64,838.44	(64,838.44)	0.0000
99120 Pupil Transport - FT	0	(44,011.01)	(270,683.18)	270,683.18	0.0000
99147 Clean Buses/Healthy Kids	0	0.00	(3,251.69)	3,251.69	0.0000
Total 99 Pupil Transportation	10,358,470	1,525,614.31	6,769,312.50	3,589,157.50	65.3510 %
Total General Fund	322,295,157	26,327,508.05	233,233,904.55	89,061,252.45	72.3670 %

SECTION IV

ASSOCIATED  
STUDY BODY FUND

## **ASSOCIATED STUDENT BODY FUND**

The ASB (Associated Student Body) Fund is established for the purpose of supporting extra curricular student activities. The funds are generated through students' fund raising, donations, and student fees. The ASB financial statements are next in this section.



# Report Generation

REPORT: 401S  
DATE: 06/23/09  
Associated Student Body Fund

TACOMA SCHOOL DISTRICT NO. 10  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
AS OF May 31, 2009

PAGE: 1  
TIME: 16:52

BUDGET STATUS Associated Student Body Fund	BUDGET	ACTUAL	UNEXPENDED BUDGET	% OF BUDGET YTD	% OF BUDGET PRIOR YTD
Fund Balance Accts	1,588,450	2,155,498.39	567,048.39	135.70 %	132.77 %
Total Beginning Balance	1,588,450	2,155,498.39	567,048.39	135.70%	132.77%
1000 General Student Body	1,591,385	775,483.04	(815,901.96)	48.73%	47.20%
2000 Athletics	261,710	177,501.56	(84,228.44)	67.82	68.97
3000 Classes	466,150	202,198.96	(263,951.04)	43.38	66.34
4000 Clubs	1,889,760	541,817.63	(1,347,962.37)	28.67	30.89
6000 Private Money	146,900	11,903.39	(134,996.61)	8.10	8.18
Total Revenue	4,355,945	1,708,904.58	(2,647,040.42)	39.23%	41.63%
Total Resources Available	5,944,395	3,864,402.97	(2,079,992.03)	65.01%	67.46%
1000 General Student Body	1,727,287	656,988.49	1,070,298.51	38.04%	39.83%
2000 Athletics	299,139	249,158.44	49,980.56	83.29	94.32
3000 Classes	406,988	106,431.55	300,556.45	26.15	43.13
4000 Clubs	1,860,435	520,979.42	1,339,455.58	28.00	33.18
6000 Private Money	94,276	5,598.66	88,677.34	5.94	3.73
Total Expenditures	4,388,125	1,539,156.56	2,848,968.44	35.08%	39.66%
Total Uses of Resources	4,388,125	1,539,156.56	2,848,968.44	35.08%	39.66%
Total Ending Fund Balance	1,556,270	2,325,246.41	768,976.41	149.41%	125.84%

# Rev and Exp with Adoptd Budget

REPORT : TS311  
DATE : 06/23/09

TACOMA SCHOOL DISTRICT NO. 40  
ASSOCIATED STUDENT BODY FUND  
REVENUES & EXPENDITURES WITH ADOPTED BUDGET  
AS OF MAY 31, 2009

PAGE: 1  
TIME: 16:53:23

SCHOOL	BEGINNING BALANCE	REVENUES	EXPENDITURES	ADOPTED BUDGETED EXPENDITURES	FUND BALANCE W/O IMPREST FUNDS	IMPREST FUNDS	FUND BALANCE
DISTRICT FINANCE	16,187.00	-14,918.00	396.20	0.00	872.80	0.00	872.80
ARLINGTON	355.45	5.45	80.32	1,250.00	280.58	0.00	280.58
BIRNEY	11,769.71	9,356.51	10,636.04	30,000.00	10,490.18	0.00	10,490.18
BLIX	1,125.54	7,645.54	5,003.50	3,430.00	3,767.58	0.00	3,767.58
BOZE	9,400.38	5,079.56	7,629.86	8,000.00	6,850.08	0.00	6,850.08
BROWNS PT	9,908.99	10,463.21	2,059.13	40,180.00	18,313.07	0.00	18,313.07
BRYANT	14,636.65	15,310.26	16,455.89	52,500.00	13,491.02	0.00	13,491.02
CRESCENT HTS	2,211.28	2,041.67	1,817.50	5,200.00	2,435.45	0.00	2,435.45
DELONG	8,129.10	10,808.25	5,771.49	14,900.00	13,165.86	0.00	13,165.86
DOWNING	11,674.49	17,583.76	12,659.34	27,000.00	16,598.91	0.00	16,598.91
EDISON	2,454.52	1,601.25	2,587.55	0.00	1,468.22	0.00	1,468.22
FAWCETT	3,502.57	1,176.16	2,699.56	8,700.00	1,979.17	0.00	1,979.17
FERN HILL	2,445.38	664.60	691.97	7,400.00	2,418.01	0.00	2,418.01
FRANKLIN	6,777.82	1,334.73	1,485.15	8,100.00	6,627.40	0.00	6,627.40
GEIGER	2,879.59	30.60	1,036.50	1,000.00	1,873.69	0.00	1,873.69
STAFFORD	0.00	0.00	0.00	0.00	0.00	0.00	0.00
JEFFERSON	4,452.23	3,095.36	1,671.26	6,100.00	5,876.33	0.00	5,876.33
LARCHMONT	14,186.82	2,242.34	5,246.56	20,000.00	11,182.60	0.00	11,182.60
LISTER	11,455.74	13,430.28	9,233.38	25,200.00	15,652.64	0.00	15,652.64
LOWELL	4,315.62	61.50	938.86	1,475.00	3,438.26	0.00	3,438.26
LYON	9,447.94	1,663.16	1,176.99	4,250.00	9,934.11	0.00	9,934.11
MANITOU PK	6,550.34	5,487.27	2,017.08	9,160.00	10,020.53	0.00	10,020.53
MANN	6,109.25	99.65	552.77	3,500.00	5,656.13	0.00	5,656.13
MCCARVER	5,113.86	4,210.99	4,522.99	7,500.00	4,801.86	0.00	4,801.86
MCKINLEY	1,409.38	8,366.15	1,664.02	2,200.00	8,111.51	0.00	8,111.51
NE TACOMA	3,771.87	362.25	423.53	7,400.00	3,710.59	0.00	3,710.59
PT DEFIANCE	16,318.62	12,521.38	3,170.32	23,326.00	25,669.68	0.00	25,669.68
REED	9,977.21	13,449.09	10,681.12	19,200.00	12,745.18	0.00	12,745.18
ROOSEVELT	3,662.72	60.36	402.16	3,100.00	3,320.92	0.00	3,320.92
SHERIDAN	10,910.98	1,082.78	0.00	2,595.00	11,993.76	0.00	11,993.76
SHERMAN	3,251.96	13,224.14	11,311.01	14,800.00	5,165.09	0.00	5,165.09
STANLEY	3,415.36	55.22	7,419.44	2,300.00	3,051.14	0.00	3,051.14
SKYLINE	14,940.11	15,712.96	17,506.66	21,825.00	13,146.41	0.00	13,146.41
WAINWRIGHT	4,535.10	1,033.83	344.42	2,175.00	5,224.51	0.00	5,224.51
HOYT	2,800.25	10,448.69	13,100.99	16,500.00	147.95	0.00	147.95
WHITMAN	7,981.68	8,553.80	6,329.07	3,600.00	10,206.41	0.00	10,206.41
WHITTIER	5,474.80	11,970.79	8,879.00	59,400.00	8,566.59	0.00	8,566.59
GIAUDRONE	66,111.48	26,673.78	24,106.48	72,825.00	68,678.77	0.00	68,678.77
BAKER	36,085.09	37,420.67	21,727.96	65,300.00	51,777.80	0.00	51,777.80
GAULT	29,721.64	9,640.05	15,487.82	32,075.00	23,873.87	0.00	23,873.87
GRAY	92,942.49	51,766.45	41,160.69	109,400.00	103,548.25	0.00	103,548.25
HUNT	30,007.38	6,180.73	13,893.10	28,415.00	22,295.01	0.00	22,295.01
JASON LEE	34,643.40	8,703.04	12,485.46	70,675.00	30,860.98	0.00	30,860.98
MASON	21,879.28	13,232.05	7,577.20	71,570.00	17,534.13	0.00	17,534.13
MCILVAIGH	1,965.34	11,114.27	7,207.47	44,420.00	5,872.14	0.00	5,872.14
MEEKER	51,072.88	165,982.27	140,164.29	191,400.00	76,890.86	0.00	76,890.86
STEWART	112,915.68	52,063.04	38,882.09	56,000.00	126,096.63	0.00	126,096.63
TRUMAN	60,331.05	45,103.66	35,651.27	92,900.00	69,783.44	0.00	69,783.44
POSS	188,486.78	149,130.29	125,451.89	300,000.00	212,165.18	0.00	212,165.18
LINCOLN	123,308.66	140,649.80	134,064.93	268,000.00	129,893.53	0.00	129,893.53

# Rev and Exp with Adoptd Budget

REPORT : TS311  
DATE : 06/23/09

TACOMA SCHOOL DISTRICT NO. 40  
ASSOCIATED STUDENT BODY FUND  
REVENUES & EXPENDITURES WITH ADOPTED BUDGET  
AS OF MAY 31, 2009

PAGE: 2  
TIME: 16:53:23

SCHOOL	BEGINNING BALANCE	REVENUES	EXPENDITURES	ADOPTED BUDGETED EXPENDITURES	FUND BALANCE W/O IMPREST FUNDS	IMPREST FUNDS	FUND BALANCE
MT TAHOMA	281,400.67	183,033.05	165,449.04	656,170.00	298,984.68	0.00	298,984.68
STADIUM	416,534.65	306,545.75	321,671.42	1,009,918.00	401,408.98	0.00	401,408.98
WILSON	227,766.43	200,634.03	168,504.84	620,501.00	259,895.62	0.00	259,895.62
OAKLAND	27,386.44	450.42	106.74	6,590.00	27,730.12	0.00	27,730.12
TSOTA	26,294.99	16,273.21	4,922.79	95,700.00	37,645.41	0.00	37,645.41
DISTRICT A&A	35,118.80	76,391.64	75,522.08	86,000.00	35,988.36	0.00	35,988.36
YOUNG AMBASSADOR	37,984.95	12,600.84	4,517.36	47,000.00	46,068.43	0.00	46,068.43
CAB	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTALS	2,155,498.39	1,708,904.58	1,539,156.56	4,388,125.00	2,325,246.41	0.00	2,325,246.41

SECTION V

CAPITAL PROJECTS  
FUND

## **CAPITAL PROJECTS FUND**

The capital projects fund is used to account for the construction or purchase of major capital facilities, district-wide 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.

On February 6, 2001, voters approved a \$450 million bond issue. These funds have been and are being used for additional educational facilities, capital improvements, and technology improvements including related infrastructure improvements in the district facilities.

The funding as described above resulted in a number of noteworthy capital projects. The current projects are as follows:

- The new Gray Middle School was constructed on the old Mount Tahoma site and was completed January 2009.
- The construction of First Creek Middle School (the new middle school at Portland Ave.) has begun and is scheduled to open September 2009.
- The Lawson Enterprise Resource Planning system procurement and financial modules went live September of 2008. Core human resource and payroll module went live in June of 2009.
- A state-wide change in the interpretation of allowable capital fund expenditures occurred in February 2007. This change required software maintenance agreements, formerly paid from capital funds, to be expensed in the general fund. However, the capital projects fund can transfer revenue to the general fund for these expenditures; the current budget includes \$2,188,393 to be transferred in 2008-09.

Small capital projects include:

- Foss High School carpet replacement
- Foss Little Theater and athletic field upgrades
- Lincoln High School athletic and performing arts center upgrades
- Stadium High School Athletic field turf replacement
- Wilson High School athletic field and performing arts center upgrades
- District-wide HVAC upgrades, roof replacements, carpet replacements, energy conservation, Americans with Disabilities Act (ADA) compliance, playground equipment upgrades and site improvements for parking and traffic flow

# Report Generation

REPORT: 2015  
DATE: 06/23/09  
Capital Projects Fund

## TACOMA SCHOOL DISTRICT NO. 10 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL AS OF May 31, 2009

PAGE: 1  
TIME: 16:53

BUDGET STATUS	Capital Projects Fund	BUDGET	ACTUAL	UNEXPENDED BUDGET	% OF BUDGET YTD	% OF BUDGET PRIOR YTD
3810	Reserved for Other Items	0	36,600,887.00	36,600,887.00	0.00 %	0.00 %
3835	Reserved for Arbitrage Rebate	0	1,489,099.00	1,489,099.00	0.00	0.00
3863	Reserve for Technology	0	19,164,530.00	19,164,530.00	0.00	0.00
3867	Reserve for Construction	0	55,257,931.93	55,257,931.93	0.00	0.00
3875	Unreserved, Designated Conting	0	2,763,747.00	2,763,747.00	0.00	0.00
3890	Unreserved Fund Balance	100,000,000	0.00	(100,000,000.00)	0.00	0.00
	Total Beginning Balance	100,000,000	115,276,194.93	15,276,194.93	0.00 %	0.00 %
1000	Local Taxes	0	300.62	300.62	0.00%	0.00%
2000	Local Non-Tax	2,109,068	1,495,334.54	(613,733.46)	70.90	35.22
4000	State Special Purpose	16,621,960	9,084,160.68	(7,537,799.32)	54.65	80.11
9000	Other Financing Sources	1,200,000	0.00	(1,200,000.00)	0.00	0.00
	Total Revenue	19,931,028	10,579,795.84	(9,351,232.16)	53.08%	61.56%
	Total Resources Available	119,931,028	125,855,990.77	5,924,962.77	104.94%	69.08%
11	- Site Purchases	340,000	3,968,580.96	(3,628,580.96)	1,167.23%	183.45%
12	- Site Improvements	339,148	150,315.18	188,832.82	44.32	11.69
21	- New Buildings	39,585,246	26,856,727.84	12,728,518.16	67.85	79.11
22	- Remodeled Building	26,321,337	924,814.13	25,396,522.87	3.51	2.22
31	- Initial Equipment	15,972,366	6,153,167.27	9,819,198.73	38.52	41.73
51	- Sale of Real Estate	0	12,397.50	(12,397.50)	0.00	0.00
63	- Bond Issuance Costs	150,000	0.00	150,000.00	0.00	0.00
91	- Debt Principal	0	44,289.00	(44,289.00)	0.00	0.00
	Total Expenditures	82,708,097	38,110,291.88	44,597,805.12	46.08%	40.60%
	Other Financing Uses	88,578	0.00	88,578.00	0.00%	0.00%
	Total Uses of Resources	82,796,675	38,110,291.88	44,686,383.12	46.03%	39.72%
	Ending Fund Balance	37,134,353	87,745,698.89	50,611,345.69	236.29%	101.76%
3810	Reserved for Other Items	0	36,600,887.00	36,600,887.00	0.00%	0.00%
3835	Reserved for Arbitrage Rebate	0	1,489,099.00	1,489,099.00	0.00	0.00
3863	Reserve for Technology	0	19,164,530.00	19,164,530.00	0.00	0.00
3867	Reserve for Construction	0	55,257,931.93	55,257,931.93	0.00	0.00
3875	Unreserved, Designated Conting	0	2,763,747.00	2,763,747.00	0.00	0.00
3890	Unreserved Fund Balance	100,000,000	(27,530,496.04)	(127,530,496.04)	27.53	16.69
	Total Ending Balance	100,000,000	87,745,698.89	(12,254,301.11)	87.75%	53.18%

# Report Generation

REPORT: 20REV  
DATE: 06/23/09  
Capital Projects Fund

TACOMA SCHOOL DISTRICT NO. 10  
STATEMENT OF REVENUE, BUDGET AND ACTUAL  
AS OF May 31, 2009

PAGE: 1  
TIME: 16:54

BUDGET STATUS	Capital Projects Fund	BUDGET	CURRENT PERIOD REVENUES	YEAR TO DATE REVENUES	% OF BUDGET
10000	Local Taxes	0	0.00	300.62	0.00 %
411000	Local Property Tax	-----	-----	-----	-----
	Sub Total	0	0.00	300.62	0.00 %
20000	Local Non-Tax				
423000	Investment Earnings	2,084,068	45,495.84	1,494,787.74	71.73 %
429050	Mitigation Fees	25,000	0.00	546.80	2.19
	Sub Total	2,109,068	45,495.84	1,495,334.54	70.90 %
30000	State, General Purpose	-----	-----	-----	-----
40000	State, Special Purpose				
441300	State Matching - Paid Direct t	16,621,960	2,588,143.55	9,084,160.68	54.65 %
	Sub Total	16,621,960	2,588,143.55	9,084,160.68	54.65 %
50000	Federal, General Purpose	-----	-----	-----	-----
60000	Federal, Special Purpose				
70000	Rev From Other Districts				
80000	Rev From Other Agen/Asso				
90000	Other Financing Sources				
492000	Sale of Real Property	1,200,000	0.00	0.00	0.00 %
	Sub Total	1,200,000	0.00	0.00	0.00 %
		-----	-----	-----	-----
	Total Revenues	19,931,028	2,633,639.39	10,579,795.84	53.08 %
		=====	=====	=====	=====

SECTION VI

TRANSPORTATION  
VEHICLE FUND



## **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 65 yellow buses operating approximately 48 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 2008-09, the district received \$432,113 in depreciation from the state for district buses. Through this plan, the district purchased two new buses this fall that were ordered late last year and anticipates the replacement of four more buses this year. In addition, the district is planning to replace six buses in 2009-10 and five buses each year for the following four years. This plan includes upgrades which address emerging safety requirements for the transportation of students. To that end, the district implemented a digital video and audio system in all buses during the 2007-08 school year.

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

# Report Generation

REPORT: 9018 TACOMA SCHOOL DISTRICT NO. 10  
 DATE: 06/23/09 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 Transportation Vehicle Fund AS OF May 31, 2009

PAGE: 1  
 TIME: 16:54

BUDGET STATUS	Transportation Vehicle Fund	BUDGET	ACTUAL	UNEXPENDED BUDGET	% OF BUDGET YTD	% OF BUDGET PRIOR YTD
890 Unreserved Fund Balance		1,785,000	2,016,962.66	231,962.66	113.00 %	126.06 %
Total Beginning Balance		1,785,000	2,016,962.66	231,962.66	113.00 %	126.06 %
2000 Local Non-Tax		40,000	17,801.77	(22,198.23)	44.50%	23.74%
4000 State - Special Purpose		400,000	438,436.24	38,436.24	109.61	146.15
9000 Other Financing Sources		0	12,976.12	12,976.12	0.00	0.00
Total Revenue		440,000	469,214.13	29,214.13	106.64%	125.12%
Total Resources Available		2,225,000	2,486,176.79	261,176.79	111.74%	125.88%
5910 Barcoded Egmt - Buses		625,000	167,250.30	457,749.70	26.76%	8.80%
Total Expenditures		625,000	167,250.30	457,749.70	26.76%	8.80%
Total Uses of Resources		625,000	167,250.30	457,749.70	26.76%	8.80%
Total Ending Fund Balance		1,600,000	2,318,926.49	718,926.49	144.93%	3,091.90%
890 Unreserved Fund Balance		1,785,000	2,318,926.49	533,926.49	129.91%	144.93%
Total Ending Balance		1,785,000	2,318,926.49	533,926.49	129.91%	144.93%

# Report Generation

REPORT: 90REV  
DATE: 06/23/09  
Transportation Vehicle Fund

TACOMA SCHOOL DISTRICT NO. 10  
STATEMENT OF REVENUE, BUDGET AND ACTUAL  
AS OF May 31, 2009

PAGE: 1  
TIME: 16:54

BUDGET STATUS	Transportation Vehicle Fund	BUDGET	CURRENT PERIOD REVENUES	YEAR TO DATE REVENUES	% OF BUDGET
10000	Local Taxes	-----	-----	-----	-----
20000	Local Non-Tax	-----	-----	-----	-----
423000	Investment Earnings	40,000	4.34	17,801.77	44.50 %
	Sub Total	40,000	4.34	17,801.77	44.50 %
30000	State, General Purpose	-----	-----	-----	-----
40000	State, Special Purpose	-----	-----	-----	-----
444990	Transportation - Depreciation	400,000	6,323.14	438,436.24	109.61 %
	Sub Total	400,000	6,323.14	438,436.24	109.61 %
50000	Federal, General Purpose	-----	-----	-----	-----
60000	Federal, Special Purpose	-----	-----	-----	-----
70000	Rev From Other Districts	-----	-----	-----	-----
80000	Rev From Other Agen/Asso	-----	-----	-----	-----
90000	Other Financing Sources	-----	-----	-----	-----
493000	Sale of Equipment	0	0.00	12,976.12	0.00 %
	Sub Total	0	0.00	12,976.12	0.00 %
		-----	-----	-----	-----
	Total Revenues	440,000	6,327.48	469,214.13	106.64 %
		=====	=====	=====	=====

SECTION VII

DEBT SERVICE  
FUND

## **DEBT SERVICE FUND**

The debt service fund is used to account for the current year's principal and interest payments on the District's outstanding bonds. Property taxes are the primary revenue source used to make these payments.

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

# Report Generation

REPORT: 3018  
DATE: 06/23/09  
DSF/LTDG Fund

## TACOMA SCHOOL DISTRICT NO. 10 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL AS OF May 31, 2009

PAGE: 1  
TIME: 16:54

BUDGET STATUS	DSF/LTDG Fund	BUDGET	ACTUAL	UNEXPENDED BUDGET	% OF BUDGET YTD	% OF BUDGET PRIOR YTD
890 Unreserved Fund Balance		5,108,000	4,757,834.78	(350,165.22)	93.15 %	120.45 %
Total Beginning Balance		5,108,000	4,757,834.78	(350,165.22)	93.15 %	120.45 %
1000 Local Taxes		37,620,000	36,703,881.54	(916,118.46)	97.57%	90.48%
2000 Local Non-Tax		235,222	52,606.87	(182,615.13)	22.37	12.38
9000 Other Financing Sources		88,578	44,289.00	(44,289.00)	50.00	50.00
Total Revenue		37,943,800	36,800,777.41	(1,143,022.59)	96.99%	89.59%
Total Resources Available		43,051,800	41,558,612.19	(1,493,187.81)	96.53%	92.30%
5728 Principal Payments		24,598,578	11,859,289.00	12,739,289.00	48.21%	51.33%
5730 Interest Payments		15,140,101	7,699,018.75	7,441,082.25	50.85	47.63
5790 Other Expenditures		250,321	1,519.25	248,801.75	0.61	0.61
Total Expenditures		39,989,000	19,559,827.00	20,429,173.00	48.91%	49.50%
Total Uses of Resources		39,989,000	19,559,827.00	20,429,173.00	48.91%	49.50%
Total Ending Fund Balance		3,062,800	21,998,785.19	18,935,985.19	718.26%	399.24%
890 Unreserved Fund Balance		5,108,000	21,998,785.19	16,890,785.19	430.67%	556.93%
Total Ending Balance		5,108,000	21,998,785.19	16,890,785.19	430.67%	556.93%

# Report Generation

REPORT: 30REV  
DATE: 06/23/09  
DSF/LTDG Fund

## TACOMA SCHOOL DISTRICT NO. 10 STATEMENT OF REVENUE, BUDGET AND ACTUAL AS OF May 31, 2009

PAGE: 1  
TIME: 16:55

BUDGET STATUS	DSF/LTDG Fund	BUDGET	CURRENT PERIOD REVENUES	YEAR TO DATE REVENUES	% OF BUDGET
10000	Local Taxes				
411000	Local Property Tax	37,620,000	3,515,048.98	36,703,881.54	97.57 %
	Sub Total	37,620,000	3,515,048.98	36,703,881.54	97.57 %
20000	Local Non-Tax				
423000	Investment Earnings	235,222	930.49	52,606.87	22.37 %
	Sub Total	235,222	930.49	52,606.87	22.37 %
30000	State, General Purpose				
40000	State, Special Purpose				
50000	Federal, General Purpose				
60000	Federal, Special Purpose				
70000	Rev From Other Districts				
80000	Rev From Other Agen/Asso				
90000	Other Financing Sources				
499000	Operating Transfers	88,578	0.00	44,289.00	50.00 %
	Sub Total	88,578	0.00	44,289.00	50.00 %
	Total Revenues	37,943,800	3,515,979.47	36,800,777.41	96.99 %

# SECTION VIII

## APPENDIXES



## 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 05/06, 06/07 & 07/08) 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	\$ 67,885,193	26.90%	\$ 68,080,434	27.61%	\$ 195,241
Local Non-Tax	5,642,379	2.24%	5,127,294	2.08%	(515,085)
State, General Purpose	109,386,331	43.35%	107,282,159	43.51%	(2,104,172)
State, Special Purpose	37,714,830	14.95%	35,319,045	14.32%	(2,395,785)
Federal, General Purpose	277,358	0.11%	379,210	0.15%	101,852
Federal, Special Purpose	28,229,261	11.19%	29,176,239	11.83%	946,978
Revenue - Other District	990,525	0.39%	1,183,494	0.48%	192,969
Revenue - Other Agencies	13,392	0.01%	42,714	0.02%	29,322
Revenue - Other Financing	2,188,393	0.87%	5,524	0.00%	(2,182,869)
<b>Total Revenue</b>	<b>\$ 252,327,662</b>	<b>100.00%</b>	<b>\$ 246,596,114</b>	<b>100.00%</b>	<b>\$ (5,731,549)</b>

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	\$ 115,167,980	47.16%	\$ 112,101,247	48.06%	\$ 3,066,733
Classified Salaries	40,792,928	16.71%	39,354,683	16.87%	1,438,245
Employee Benefits	55,874,916	22.88%	53,967,872	23.14%	1,907,044
Supplies and Materials	12,657,795	5.18%	9,856,203	4.23%	2,801,592
Contractual Services	18,396,540	7.53%	17,036,795	7.30%	1,359,745
Local Mileage & Travel	276,708	0.11%	506,251	0.22%	(229,543)
Capital Outlay	1,026,519	0.42%	432,429	0.19%	594,090
<b>Total Expenditures</b>	<b>\$ 244,193,386</b>	<b>100.00%</b>	<b>\$ 233,255,480</b>	<b>100.00%</b>	<b>\$ 10,937,906</b>

\* Actual data through May 2009

Financial Statement 2008-09				
	(1) Budget	(2) Projection Method 1	(3) Projection Method 2	(4) Variance (1) vs. (3)
Beginning Fund Balance	\$ 29,842,695	\$ 32,853,978	\$ 32,853,978	\$ 3,011,283
Revenue	314,125,891	314,084,799	315,815,720	1,689,829
Other Financing Sources	2,188,393	1,126,368	1,099,721	(1,088,672)
Total Resources Available	346,156,979	348,065,145	349,769,419	3,612,440
Expenditures	322,295,157	308,922,021	311,390,317	10,904,840
Other Financing Uses	-	-	-	-
Total Use of Resources	322,295,157	308,922,021	311,390,317	10,904,840
Ending Fund Balance	<u>\$ 23,861,822</u>	<u>\$ 39,143,124</u>	<u>\$ 38,379,102</u>	<u>\$ 14,517,280</u>
Detail of Ending Fund Balance				
Reserve for Encumbrances	\$ 4,061,538	\$ 2,018,655	\$ 2,018,655	\$ (2,042,883)
Reserve for Inventory	4,463,515	1,663,396	1,663,396	(2,800,119)
Reserve for Self-Insurance	1,500,000	1,500,000	1,500,000	-
Reserve for Debt and Fiscal	3,102,736	8,035,590	8,035,590	4,932,854
* Reserve for CarryOver	2,007,679	3,291,527	3,291,527	1,283,848
Reserve for C&I Initiative	5,226,354	6,089,594	6,089,594	863,240
Reserve for Student Achievement	-	1,447,002	1,447,002	1,447,002
Unreserve, Designated for Other Items	2,500,000	13,000,000	13,000,000	10,500,000
Unreserve, Designated for Contingencies	1,000,000	1,000,000	1,000,000	-
Unreserved Fund Balance	-	1,097,360	333,338	333,338
Total Fund Balance	\$ 23,861,822	\$ 39,143,124	\$ 38,379,102	\$ 14,517,280
Method 2 projections are used for all tables and graphs in this report.				

**Tacoma Public Schools**  
**Curriculum and Instruction - Schedule of Expenditures**

BRC	Description	Actual Expenditures to Date										Subtotal Expenditures
		1993-1994	1994-1995	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000	2000-2001	2001-2002	2002-2003	
700	Curriculum Direction	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
708	Technology Training	-	-	-	-	31,841	150,673	255,545	108,238	219,679	237,324	1,003,300
709	Elem Curriculum Support	200,000	510,000	687,308	315,200	-	-	-	-	-	-	1,712,507
710	General	44,489	19,772	1,381,813	1,154,126	647,014	464,889	446,546	1,194,685	1,152,260	253,251	6,758,845
711	Mathematics K-12	399,876	2,487,739	368,077	218,543	110,827	122,060	246,476	180,127	1,243,456	1,911,497	7,288,678
712	Social Studies K-12	-	1,393	18,738	97,165	563,341	620,075	323,643	88,213	73,400	47,906	1,833,873
713	Fine Arts	10,362	17,292	57,132	258,445	591,585	141,411	121,926	172,965	36,481	7,454	1,415,052
714	Second Language	25,004	235,096	434,729	31,351	17,025	33,886	26,551	6,774	22,964	25,581	858,961
715	Library Services	3,410	123,760	131,652	128,368	105,811	139,959	86,840	113,827	119,986	213,972	1,167,586
716	Textbook Depository	-	-	-	-	-	-	-	-	-	-	-
717	Curriculum Development	-	-	13,817	-	-	-	-	-	-	-	13,817
718	Literacy K-12	-	2,512	429,910	469,560	1,446,320	858,689	929,163	202,812	142,012	268,042	4,749,020
719	Assessment	34,407	7,201	110,894	156,041	39,260	54,105	47,441	50,862	78,779	72,962	651,953
720	Science K-12	1,493,964	1,127,606	254,953	250,082	111,386	119,418	163,524	97,363	309,013	137,371	4,064,681
722	Guidance	-	-	-	-	-	-	30,018	-	-	-	30,018
723	Professional Library	-	-	-	-	-	-	-	7,947	8,227	9,028	25,202
743	Health	4,948	3,945	-	-	-	-	-	7,225	-	-	16,117
743	Physical Education	137,603	16,741	-	-	-	-	-	-	11,603	12,963	178,910
743	Kindergarten	5,106	6,943	-	-	-	-	-	-	-	-	12,049
743	Middle School Advisory	831	-	-	-	-	-	-	-	-	-	831
	Credit for Receipts	-	-	-	-	-	-	-	-	-	-	-
	Trnsfr to Highly Capable	-	-	-	-	40,000	40,000	40,000	-	-	-	120,000
	Management Adjustment	-	-	(250,000)	-	-	(229,070)	(450,000)	(876,000)	(1,600,000)	-	(3,405,070)
	<b>Adoptions</b>	<b>2,360,000</b>	<b>4,560,000</b>	<b>3,639,021</b>	<b>3,078,881</b>	<b>3,704,410</b>	<b>2,516,095</b>	<b>2,267,674</b>	<b>1,355,038</b>	<b>1,817,860</b>	<b>3,197,351</b>	<b>28,496,330</b>
710	Debt Service	-	110,000	960,000	945,613	2,196,326	1,379,680	-	-	-	-	5,591,620
716	Textbook Depository	300,000	300,000	250,000	153,590	215,047	353,347	376,219	414,729	446,380	147,919	2,957,231
717	Promotion Policy	-	-	-	-	43,601	334,047	498,417	437,476	406,932	261,767	1,982,241
	<b>Other</b>	<b>300,000</b>	<b>410,000</b>	<b>1,210,000</b>	<b>1,099,203</b>	<b>2,454,975</b>	<b>2,067,074</b>	<b>874,636</b>	<b>852,205</b>	<b>853,312</b>	<b>409,686</b>	<b>10,531,092</b>
	<b>Total</b>	<b>\$2,660,000</b>	<b>\$4,970,000</b>	<b>\$4,849,021</b>	<b>\$4,178,084</b>	<b>\$6,159,385</b>	<b>\$4,583,169</b>	<b>\$3,142,310</b>	<b>\$2,207,243</b>	<b>\$2,671,172</b>	<b>\$3,607,037</b>	<b>\$39,027,422</b>
	Optional Training Days				4	4	3	2	3	3	3	

Optional Days

876,000 1,600,000 -

Total

\$3,083,243 \$4,271,172 \$3,607,037

**Tacoma Public Schools**  
**Curriculum and Instruction - Schedule of Expenditures**

BRC	Description	Actual Expenditures to Date					Total Expenditures	Revised Budget 2008-2009
		2003-2004	2004-2005	2005-2006	2006-2007	2007-2008		
700	Curriculum Direction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
708	Technology Training	246,464	135,812	41,785	(551)	-	1,426,810	-
709	Elem Curriculum Support	-	69,579	(835)	-	-	1,781,251	-
710	General	219,089	182,616	(24,468)	6,223	-	7,142,305	-
711	Mathematics K-12	146,641	82,011	18,232	1,932,657	893,920	10,362,139	467,250
712	Social Studies K-12	11,076	8,260	13,296	11,902	253,586	2,131,993	43,000
713	Fine Arts	3,512	10,380	3,477	30,520	49,393	1,512,334	80,000
714	Second Language	32,015	54,634	216,465	116,816	43,207	1,322,098	48,076
715	Library Services	270,658	148,259	94,281	408	-	1,681,192	-
716	Textbook Depository	-	-	-	-	-	-	-
717	Curriculum Development	-	-	-	-	-	13,817	-
718	Literacy K-12	478,423	686,712	448,220	146,750	3,619,053	10,128,178	550,781
719	Assessment	59,974	27,873	106,700	115,527	140,559	1,102,586	90,000
720	Science K-12	932,517	753,823	162,495	264,618	239,350	6,417,484	155,100
722	Guidance	-	-	-	-	-	30,018	-
723	Professional Library	1,416	11,076	7,423	5,289	-	50,406	-
743	Health	-	197,696	14,821	9,666	6,098	244,398	7,000
743	Physical Education	17,082	-	-	-	-	195,992	-
743	Kindergarten	-	-	-	-	-	12,049	-
743	Middle School Advisory	-	-	-	-	-	831	-
	Credit for Receipts	-	-	-	-	-	-	-
	Trnsfr to Highly Capable	-	-	-	-	-	120,000	-
	Management Adjustment	-	-	-	-	-	(3,405,070)	-
	<b>Adoptions</b>	<b>2,418,867</b>	<b>2,368,731</b>	<b>1,101,892</b>	<b>2,639,825</b>	<b>5,245,166</b>	<b>42,270,811</b>	<b>1,441,207</b>
710	Debt Service	-	-	-	-	-	5,591,620	-
716	Textbook Depository	241,433	66,945	47,118	53,472	62,299	3,428,498	8,793
717	Promotion Policy	1,643	-	-	-	-	1,983,884	-
	<b>Other</b>	<b>243,076</b>	<b>66,945</b>	<b>47,118</b>	<b>53,472</b>	<b>62,299</b>	<b>11,004,002</b>	<b>8,793</b>
	<b>Total</b>	<b>\$2,661,943</b>	<b>\$2,435,676</b>	<b>\$1,149,010</b>	<b>\$2,693,297</b>	<b>\$5,307,465</b>	<b>\$53,274,813</b>	<b>\$1,450,000</b>
	Optional Training Days	3	4	4	4	4	-	4

Optional Days	893,115	1,326,554	1,220,427	1,330,450	1,297,465	1,621,756
<b>Total</b>	<b>\$3,555,058</b>	<b>\$3,762,230</b>	<b>\$2,369,437</b>	<b>\$4,023,747</b>	<b>\$6,604,930</b>	<b>\$3,071,756</b>

**GRANT ACTIVITY FOR 2008-2009  
AS OF MAY 2009**

PROGRAM NAME	PROGRAM NUMBER	CURRENT GRANT AMOUNT	LOCAL SUPPORT	FUNDS AVAILABLE	INDIRECT COST	DIRECT COSTS	LOCAL SUPPORT COSTS	TOTAL DIRECT INDIRECT & LOCAL SUPPORT COSTS	VARIANCE FAVORABLE (UNFAVORABLE)
<i>2007-2008 Programs</i>									
Head Start Regular	61518	1,085,981		1,085,981	128,298	986,904		1,115,202	(29,221)
Head Start Training	61528	5,718		5,718	100	1,000		1,100	4,618
Student Achievement - Carryover	66000		3,064,735	3,064,735			3,064,735	3,064,735	
<b>Subtotal</b>		<b>1,091,699</b>	<b>3,064,735</b>	<b>4,156,434</b>	<b>128,398</b>	<b>987,904</b>	<b>3,064,735</b>	<b>4,181,037</b>	<b>(24,603)</b>
<i>2008-2009 Programs</i>									
Federal Stimulus Impact Aid	13000								
Federal Stimulus Impact Aid-BE	13100	10,046,718		10,046,718	451,915	9,594,803		10,046,718	
Federal Stimulus Impact Aid-SPED	13200	2,617,751		2,617,751	117,750	2,500,001		2,617,751	
Flow Through	24509	6,353,774		6,353,774		6,353,774		6,353,774	
Supp Serv Presch Hdcp Cldrn	24519	192,668		192,668		192,668		192,668	
Safety Net	24569	202,276		202,276		202,276		202,276	
Safety Net - Preschool	24599	16,563		16,563		16,563		16,563	
Safety Net - State	21000	432,097		432,097		432,097		432,097	
Safety Net - Community Impact	21000	235,269		235,269		235,269		235,269	
Spec Ed Transition Activities	24615	4,615		4,615		2,736		2,736	1,879
C Perkins - Program Imp.	38509	353,884		353,884	15,918	337,966		353,884	
Title I Carry over	51509	567,712		567,712	25,536	542,176		567,712	
Title I 08-09	51509	10,754,693		10,754,693	439,016	9,320,932		9,759,947	994,746
Title I Part B - Even Start	51519	163,770		163,770		163,770		163,770	
Title I-Prt D-N&D/Rmn Hall	51609	105,858		105,858	4,762	101,097		105,858	
Title I-Prt D Mini-Grant	51619	9,161		9,161	412	8,749		9,161	
District Improvement	51769	20,000		20,000	900	19,101		20,000	
Title I Awards-Mann & Whitman	51787	1,877		1,877		1,723		1,723	154
BETT Peer Coaching	52019	12,575		12,575	297	6,306		6,603	5,972
Title IV SDFS	52219	237,968		237,968	3,234	161,687		164,921	73,047
Title II Pt. A -CSR/Prof Develop	52479	3,758,857		3,758,857	119,599	2,539,257		2,658,856	1,100,001
Parent Involvement Coordinator	52519	2,500		2,500		2,500		2,500	
Title V Innovative	52609	35,533		35,533	1,598	33,935		35,533	
Title V Part A Innovative	52629	1,000		1,000	45	955		1,000	
Title II E2T2	52839	120,822		120,822	4,311	91,526		95,837	24,985
Reading First	54209	1,304,667		1,304,667	40,443	1,155,506		1,195,949	108,718
WA Reading First Cohort 4	54509	258,206		258,206	8,399	239,966		248,365	9,841
LAP	55500	5,183,368		5,183,368	219,025	4,650,213		4,869,238	314,130
Remann Hall	56510	1,134,446		1,134,446	50,569	1,094,338		1,144,907	(10,461)
WASL Retakes	58010		11,220		11,220				11,220
Collection of Evidence	58020	63,600		63,600					63,600

**GRANT ACTIVITY FOR 2008-2009  
AS OF MAY 2009**

PROGRAM NAME	PROGRAM NUMBER	CURRENT GRANT AMOUNT	LOCAL SUPPORT	FUNDS AVAILABLE	INDIRECT COST	DIRECT COSTS	LOCAL SUPPORT COSTS	TOTAL DIRECT INDIRECT & LOCAL SUPPORT COSTS	VARIANCE FAVORABLE (UNFAVORABLE)
Certification Bonus	58079	478,896		478,896		490,660		490,660	(11,764)
WA 1st Robotics-Foss	58209	7,500		7,500	337	7,163		7,500	
WA 1st Robotics-Foss	58209	2,000		2,000		2,000		2,000	
Career & Technical Education	58409	40,000		40,000		40,000		40,000	
Science Coaching Demo Program	58519	72,000		72,000		60,234		60,234	11,766
Teacher Assist. Prog	58539	38,280		38,280		18,798		18,798	19,482
College Readiness Initiative-AVID	58569	79,558		79,558		4,467		4,467	75,091
Navigational 101	58589	179,033		179,033	8,053	170,980		179,033	
School Improvement-Baker	58649	54,659		54,659	2,459	52,200		54,659	
Ed. Leadership Intern	58659	30,339		30,339		25,827		25,827	4,512
Head Start Regular	61519	4,935,710		4,935,710	268,519	3,356,488		3,625,007	1,310,703
Head Start Training	61529	48,225		48,225	1,847	23,092		24,939	23,286
PAS	63009	254,522		254,522	11,449	243,073		254,522	
Title III Limited Eng. Prof	64509	402,289		402,289	7,488	374,401		381,889	20,400
Transitional Bilingual	65000	1,687,672		1,687,672		1,645,890		1,645,890	41,782
Student Achievement	66xxx	12,644,916		12,644,916	725,947	10,370,677		11,096,624	1,548,292
Indian Education	68509	107,345		107,345	4,829	102,516		107,345	
Summer School-Tuition	73000		58,672	58,672			76,486	76,486	(17,814)
Summer School-State	73000		51,000	51,000			51,000	51,000	
Highly Capable	74000	257,924		257,924		257,924		257,924	
Highly Capable	74000		78,061	78,061			67,814	67,814	10,247
Math & Science Professional Dev	75209	861,378		861,378		261,378		261,378	600,000
Montessori - Tuition Preschool	79010		173,096	173,096			126,999	126,999	46,097
21st Century Comm. Learning	79029	60,000		60,000		47,938		47,938	12,062
Head Start Contributions	79040		5,905	5,905			3,099	3,099	2,806
So. Sound Laser Alliance	79059	15,700		15,700		5,843		5,843	9,857
Student Business Enterprise	79090		(1,080)	(1,080)					(1,080)
ECEAP	79109	866,813		866,813		886,319		886,319	(19,506)
EPSDT Medicaid Admin. Match	79119	1,266		1,266		1,266		1,266	
Project Qaulity	79122	237		237					237
City of Tacoma -Truancy TPD	79169		48,000	48,000			38,289	38,289	9,711
ECEAP Contributions	79190		40	40					40
Army ROTC - Apportionment	79209		146,044	146,044			193,521	193,521	(47,477)
Army ROTC	79209	98,575		98,575		98,575		98,575	
Readiness to Learn	79219	12,000		12,000		12,000		12,000	
Refugee Child School Impact	79229	87,000		87,000		87,000		87,000	
Arts in Education Model Dev	79239	9,062		9,062					9,062
State Work Study	79249	48,291		48,291		5,942		5,942	42,349
Navy ROTC - Apportionment	79269		105,110	105,110			106,914	106,914	(1,804)
Navy ROTC	79269	54,225		54,225		54,225		54,225	

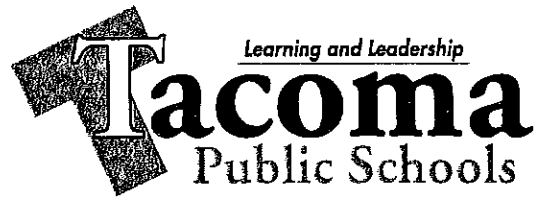
**GRANT ACTIVITY FOR 2008-2009  
AS OF MAY 2009**

PROGRAM NAME	PROGRAM NUMBER	CURRENT GRANT AMOUNT	LOCAL SUPPORT	FUNDS AVAILABLE	INDIRECT COST	DIRECT COSTS	LOCAL SUPPORT COSTS	TOTAL DIRECT INDIRECT & LOCAL SUPPORT COSTS	VARIANCE FAVORABLE (UNFAVORABLE)
Navy Start-Up Account	79270	1,614		1,614		1,454		1,454	160
Tacoma Kids Rock	79285	1,282		1,282					1,282
Navy ROTC/Orient-Uniform	79299	6,272		6,272		3,719		3,719	2,553
Lincoln Center-Russell Invest.	79309	25,000		25,000		25,000		25,000	
Community Preschool	79310		140,512	140,512			85,769	85,769	54,743
After School Performing Arts	79318	10,000		10,000		10,000		10,000	
Make A Splash	79325	33		33					33
RALLY	79349	6,827		6,827		6,827		6,827	
Sequoia Foundation Grant	79389	5,000		5,000		5,000		5,000	
Students as Res. Sci/IRS	79483	4,974		4,974		4,974		4,974	
Tacoma Truancy Center	79499	21,967		21,967		21,967		21,967	
Tacoma Truancy Center	79499		26,738	26,738			19,159	19,159	7,579
Air Force ROTC - Apportionment	79509		88,452	88,452			121,872	121,872	(33,420)
Air Force ROTC	79509	49,582		49,582		49,582		49,582	
Air Force ROTC-Discretionary	79518	162		162					162
Air Force ROTC Tuition	79520		2,177	2,177					2,177
Marines-Apportionment	79539		80,639	80,639			105,902	105,902	(25,263)
Marines	79539	46,073		46,073		46,073		46,073	
Trauma Sensitive Schools	79568	18,000		18,000		18,000		18,000	
Curriculum Fundraising	79580		111,399	111,399			127,172	127,172	(15,773)
Read to Me (formerly Werlin)	79590		42,247	42,247			45,486	45,486	(3,239)
Puyallup Tribe - McCarver	79604	672		672					672
Puyallup Tribe - Indian Ed	79604	3,000	66	3,066		3,000		3,000	66
Puyallup Tribe of Indians Donation	79618	94,736		94,736		44,787		44,787	49,949
Gates Achievers - Foss	79632	80,381		80,381		80,381		80,381	
Gates Achvs - Lincoln	79692	62,745		62,745		62,745		62,745	
ECEAP/Community Preschool	79710		46,763	46,763			53,908	53,908	(7,145)
Stewart Family Connections	79720	5,470		5,470					5,470
NWREL	79771	1,406		1,406					1,406
Hilltop Artists	79780		170,876	170,876			172,184	172,184	(1,308)
Arts Collaboration	79850		32,868	32,868			4,844	4,844	28,024
Adult Crossing Guards	79870		215,249	215,249			211,624	211,624	3,625
Tacoma National Board Projcet	79884		88,113	88,113			19,200	19,200	68,913
Diagnostic Assessments	79900	104,715		104,715		104,715		104,715	
Alt. Activities for At Risk	79929	12,176		12,176		7,859		7,859	4,317
Gates Achvs - Mt. T Interest	79932								
Flight To The Future	79992	1,701		1,701		578		578	1,123
Categorical-State	79000	270,977		270,977		39,194		39,194	231,783
Comm Food Serv Program	89150	104,000		104,000		104,000		104,000	
School Safety Allocation	97580		2,647,733	2,647,733			2,575,408	2,575,408	72,325

**GRANT ACTIVITY FOR 2008-2009  
AS OF MAY 2009**

PROGRAM NAME	PROGRAM NUMBER	CURRENT GRANT AMOUNT	LOCAL SUPPORT	FUNDS AVAILABLE	INDIRECT COST	DIRECT COSTS	LOCAL SUPPORT COSTS	TOTAL DIRECT INDIRECT & LOCAL SUPPORT COSTS	VARIANCE FAVORABLE (UNFAVORABLE)
SUBTOTAL		68,566,408	4,369,900	72,936,308	2,534,657	59,348,621	4,206,650	66,089,925	6,846,383
GRAND TOTAL		69,658,107	7,434,635	77,092,742	2,663,055	60,336,525	7,271,385	70,270,962	6,821,780





Learning and Leadership

[www.tacomaschools.org](http://www.tacomaschools.org)

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#### CAMBODIAN

ផ្ញើក្លាប់មកជាមួយនេះគឺជាឯកសារដ៏សំខាន់មកពីសាលារៀនរបស់កូនអ្នក ។ សូមមេត្តារកគេជួយបកប្រែឯកសារនេះឲ្យអ្នក ។ សូមអរគុណ ។

#### KOREAN

귀책 자녀의 학교에서 보내 드리는 본 서류는 중요합니다. 자녀에게 서류에 있는 내용을 설명해 달라고 하십시오. 감사합니다.

#### LAOTIAN

ຂັດຕິດມາພ້ອມນີ້ແມ່ນເອກະສານສໍາຄັນ ຈາກໂຮງຮຽນຂອງລູກທ່ານ. ກະລຸນາຮັບເອົາເອກະສານຊຶ່ງພວກເຮົາໄດ້ແປໃຫ້ທ່ານແລ້ວນີ້ໄວ້ດ້ວຍ. ຂອບໃຈ.

#### RUSSIAN

В приложении Вы найдете важный документ из школы, где учится Ваш ребенок. Пожалуйста, попросите, чтобы Вам его перевели. Спасибо!

#### SPANISH

Adjunto encontrará un documento importante de la escuela de su hijo/a. Si corresponde, sírvase pedir que se lo traduzcan. Muchas gracias.

#### VIETNAMESE

Kèm theo đây là giấy tờ quan trọng của nhà trường con em quý vị. Xin hãy nhờ người giải thích những giấy tờ này cho quý vị. Cảm ơn.

Attached is an important document from your child's school. Please have this document translated for you. Thank you.

*Tacoma School District complies with all federal and state laws and regulations and does not discriminate on the basis of race, color, religion, sex, gender identity, sexual orientation, national origin, or ancestry, the presence of any sensory, mental or physical disability or use of a trained guide dog or service animal by a person with a disability, age, familial or marital status, honorably discharged veteran or military status. This applies to all educational programs and extra-curricular activities. Inquiries regarding the application of the above should be directed to Dr. Da Verne S. Bell, coordinator, equity and diversity, telephone 253.571.1292. Inquiries regarding the application of Title IX should be directed to Dr. Da Verne S. Bell, coordinator, equity and diversity, telephone 253.571.1292. Inquiries regarding the application of Section 504 of the Rehabilitation Act (concerning students with disabilities who are not eligible for special education) should be directed to Chris Backman, coordinator of guidance and counseling, telephone 253.571.1182. Inquiries regarding accommodations for disabled employees and the public should be directed to Leslie Nobr, disability accommodation officer, telephone, 253.571.1021. These individuals may be contacted by mail at P.O. Box 1357, Tacoma, WA 98401-1357.*