

2009-2010 Third Quarter Financial Report

September 1, 2009 - May 31, 2010

(Unaudited)

Tacoma School District #10

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

2009 - 2010

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

Financial Operations through: May 31, 2010

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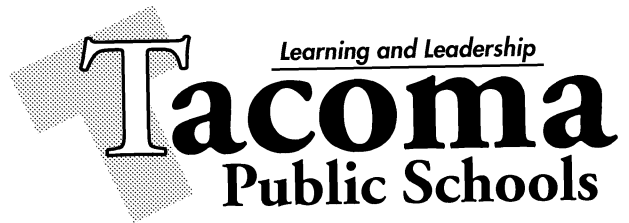
Administration

Art Jarvis, Ed. D.
Superintendent

Ron Hack
Chief Financial Officer

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

I. Financial Analysis



Ronald Hack
Chief Financial Officer
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Date: June 29, 2010
To: Board of Directors
From: Ron Hack, Chief Financial Officer
Re: Third Quarter Unaudited Financial Report 2009-10

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, 2009 through May 31, 2010 with information through the same period for Fiscal Year 2008-09. Specific variances are explained in the body of this report.

Table 1

General Fund Comparison	May 2009	May 2010	Variance Higher/(lower)
Beginning Fund Balance	\$ 32,853,978	\$ 39,376,177	\$ 6,522,199
Revenue	246,590,590	247,086,358	495,768
Other Financing Sources	5,524	29,242	23,718
Total Resources Available	279,450,092	286,491,776	7,041,684
Expenditures	233,255,480	235,198,236	1,942,756
Other Financing Uses	-	-	-
Total Use of Resources	233,255,480	235,198,236	1,942,756
Ending Fund Balance	\$ 46,194,612	\$ 51,293,541	\$ 5,098,928

The district's beginning fund balance increased by \$6.5 million between September 2008 and September 2009. This was due to the continued efforts of the district to save money by employing a partial moratorium on filling vacant positions as well as implementing cost cutting measures and efficiencies in non-employee related expenses throughout the fiscal year. This was done to help offset future budget reductions associated with anticipated funding shortfalls. So far in 2009-10, increases in local tax and federal stimulus revenues have been partially offset by the statewide reduction in Student Achievement funding; at the same time, expenditures have increased due to the adoption of a new social studies curriculum and an increase in contractual service for special education students. The district is projecting that the ending fund balance will increase \$5.4 million by the end of the fiscal year.

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 \$247,115,599. This was an increase of \$519,485 or 0.2% more from last year at this time. The variance was 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

<u>Revenue and Other Financing Sources Comparison by Year</u>					
Revenue Source	Through May 2009	Percent of Total	Through May 2010	Percent of Total	Variance higher/(lower)
Local Taxes	\$ 68,080,434	27.61%	\$ 71,883,417	29.09%	\$ 3,802,983
Local Non-Tax	5,127,294	2.08%	4,519,988	1.83%	(607,306)
State, General Purpose	107,282,159	43.51%	107,713,242	43.59%	431,083
State, Special Purpose	35,319,045	14.32%	25,106,735	10.16%	(10,212,310)
Federal, General Purpose	379,210	0.15%	264,399	0.11%	(114,811)
Federal, Special Purpose	29,176,239	11.83%	36,322,485	14.70%	7,146,246
Revenue - Other Districts	1,183,494	0.48%	1,188,082	0.48%	4,588
Revenue - Other Agencies	42,714	0.02%	88,010	0.04%	45,296
Revenue - Other Financing	5,524	0.00%	29,242	0.01%	23,718
Total Revenue	\$ 246,596,114	100.00%	\$ 247,115,599	100.00%	\$ 519,485

Local Tax revenues consist of tax receipts from the local maintenance and operation levies. Local tax revenues increased \$3,802,983 or 5.6% 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 2010 levy versus the 2009 levy; thereby, increasing the actual revenue from year to year.

Local Non-Tax revenues consist of student meal receipts, sales from Career & Technical Education programs, tuition for the Summer School program, interest earned from the investment of available cash, and several other small sources. Revenues in this category decreased \$607,306 or 11.8% from last year at this time. Investment earnings decreased \$283,438 compared to last year due to the decline in interest rates. Last year the district received \$255,230 in revenue in this category as proceeds of the timber harvest at the Lincoln Tree Farm. No additional timber harvests are planned for this year. In addition, the revenue from students paying for breakfast and lunch has decreased \$198,874 compared to this time last year. These decreases were partially offset by smaller variances in several other programs.

State, General Purpose revenue comes from two sources – Apportionment and Local Effort Assistance (LEA). Apportionment is the revenue received through a state funding formula that is based on the average number of students enrolled 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 \$431,083 or 0.4% 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 data. Apportionment revenue increased \$2,520,162 compared to this time last year; of this increase, approximately \$1 million is due to the increase in our staff mix factor. In addition, last year a portion of state apportionment revenue was replaced with American Recovery and Reinvestment Act (ARRA) State Fiscal Stabilization Funds (SFSF). This funding did not increase overall funding; it merely replaced a portion of last years' state general apportionment revenue with federal funds. LEA revenue decreased \$2,089,079 compared to this time last year. This year, most LEA funding has been shifted from state revenue to federal funding under the ARRA SFSF.

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 decreased \$10,212,310 or 28.9% from last year at this time. Student Achievement revenue, in this category, decreased \$9,357,238 compared to this time last year. The allotment rate per FTE for Student Achievement decreased from \$458.10 in 2008-09 to \$131.16 this year; a decrease of \$326.94 per FTE. The decrease in Student Achievement funding was a statewide reduction of 75% made by the legislature in an effort to help balance the state's \$9.3 billion deficit for the 2009-11 biennium. Twenty (20) percent of the \$131.16 rate will come from state revenue and eighty (80) percent will be funded by federal ARRA SFSF revenue. Transportation revenue decreased \$529,803. Overall student bus ridership decreased this year due to lower enrollment. In addition, last year the district received \$423,281 of additional state special purpose funding based on a study of actual miles driven; this additional funding is no longer available, (see **MAJOR PROGRAMS and INITIATIVES**). The remaining decrease was due to smaller variances in several other 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 \$7,146,246 or 24.5% from this time last year. This was due to \$5,761,552 in ARRA Federal Stimulus revenue. Title IIA Improving Teacher Quality revenue also increased \$1,155,203 compared to this time last year due to the earlier assignment of staff and reimbursement of expenditures. In addition, the daily average number of free breakfast and lunches served has increased 748 and 1,074 respectively; this has resulted in an increase of \$920,780 in Food Services meal reimbursements. This was partially offset by a decrease of \$597,015 in Reading First revenue due to a smaller grant award this year. The remaining variance is due to smaller changes in several other programs.

Comparison of Budget vs Projected

Table 3 compares budget and projected revenues and other financing sources for 2009-10. Projected revenue is \$318,594,179 or 1% below budget.

Local Tax revenue is projected to be \$782,511 above budget. This is due to the Board of Directors adopting Resolution 1852 recertifying the 2009 Replacement Educational Programs and Operations Levy for collection in 2010 at the actual maximum authority level of \$75,268,000. The levy base for 2009 increased due to a legal interpretation of Substitute House Bill 2812 which called for the inclusion of the funding the district would have received if the state had fully funded Initiative 728 Student Achievement and Initiative 732 Cost of Living Adjustment (COLA) in 2008-09.

Local Non-Tax revenue is projected to be \$1,104,075 below budget. Investment earnings are projected to be \$712,578 below budget due to the decline in interest rates. In addition the number of students paying for breakfast and lunch has decreased resulting in a projected decrease of \$158,735 in Food Services revenue. The remaining variance is due to smaller changes in several other revenues within this category.

State, General Purpose revenue is projected to be \$992,124 above budget. Apportionment revenue is projected to be \$805,595 above budget due to a higher staff mix factor than anticipated at the time the budget was developed. In addition, LEA revenue is projected to be \$186,529 above budget due to increasing the amount of the 2009 Levy to the actual maximum authority.

State, Special Purpose revenue is projected to be \$2,505,979 below budget. The district provided capacity of \$4,000,000 for potential grant awards in this category for the 2009-10 budget. It is currently projected that \$59,598 of the budget capacity will not be used. Currently \$3,940,402 of the capacity has been used; of which only \$2,351,179 was recorded in this category. Additional grants have been recorded in the Federal Special Purpose and other agencies categories in the amounts of \$1,169,987 and \$419,236, respectively, so far this year.

Federal, Special Purpose revenue is projected to be \$1,753,622 below budget. Approximately \$1.0 million of Federal Stimulus – Title I grant award budgeted for 2009-10 will be unspent in the current year. The remaining variance is due to smaller changes in several other programs within this category.

Table 3

<u>Revenue and Other Financing Sources</u>					
Revenue Source	Budget	Percent of Total	Projected	Percent of Total	Variance over/(under)
Local Taxes	\$ 72,232,664	22.44%	\$ 73,015,175	22.92%	\$ 782,511
Local Non-Tax	6,831,491	2.12%	5,727,416	1.80%	(1,104,075)
State, General Purpose	144,208,236	44.80%	145,200,360	45.58%	992,124
State, Special Purpose	37,228,532	11.57%	34,722,553	10.90%	(2,505,979)
Federal, General Purpose	343,183	0.11%	441,453	0.14%	98,270
Federal, Special Purpose	57,243,171	17.78%	55,489,549	17.42%	(1,753,622)
Revenue - Other Districts	1,500,000	0.47%	1,584,112	0.50%	84,112
Revenue - Other Agencies	107,176	0.03%	195,926	0.06%	88,750
Revenue - Other Financing	2,188,393	0.68%	2,217,635	0.70%	29,242
Total Revenue	\$ 321,882,846	100.00%	\$ 318,594,179	100.00%	\$ (3,288,667)

EXPENDITURES

COMPARISON OF CURRENT YEAR VS PREVIOUS YEAR ACTUAL

General fund expenditures through the third quarter were \$235,198,236. This was an increase of \$1,942,756 or 0.8% from last year at this time. Expenditures by object and variances from the previous year are summarized in **Table 4**.

Table 4

<u>Expenditure and Other Financing Uses Comparison by Year</u>					
Expenditure Objects	Through May 2009	Percent of Total	Through May 2010	Percent of Total	Variance higher/(lower)
Certificated Salaries	\$ 112,101,247	48.06%	\$ 113,296,556	48.17%	\$ 1,195,309
Classified Salaries	39,354,683	16.87%	40,108,239	17.05%	753,556
Employee Benefits	53,967,872	23.14%	51,095,642	21.72%	(2,872,230)
Supplies and Materials	9,856,203	4.23%	11,522,843	4.90%	1,666,640
Contractual Services	17,036,795	7.30%	18,583,663	7.90%	1,546,868
Local Mileage & Travel	506,251	0.22%	384,101	0.16%	(122,150)
Capital Outlay	432,429	0.19%	207,192	0.09%	(225,237)
Other Financing Uses	-	0.00%	-	0.00%	-
Total Expenditures	\$ 233,255,480	100.00%	\$ 235,198,236	100.00%	\$ 1,942,756

Certificated Salaries consist of compensation including, but not limited to, regular salaries, substitutes, extended contracts, extra work for extra pay and training for employees holding an educational certificate (e.g., teachers, principals, librarians, etc.). Expenditures in this category increased \$1,195,309 or 1.1% from this time last year due to longevity increments given to all groups 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 \$753,556 or 1.9% from this time last year due to longevity increments given to all groups and up to an additional 4.83% salary increase for certain groups provided per negotiated union 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 decreased \$2,872,230 or 5.3% from this time last year. Retirement rates went down compared to last year resulting in a decrease of \$2,956,858.

Supplies and Materials consist of expenditures for supplies, instructional materials, and equipment costing less than \$5,000. Expenditures in this category increased \$1,666,640 or 16.9% from this time last year. Approximately \$1.1 million of the increase was due to the purchase of instructional materials for the grades 6-12 social studies adoption done this fall. The remaining increase was due to smaller variances in several other programs.

Contractual Services expenditures consist of payments for services rendered to the district under expressed or implied contracts, with the exception of travel. 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 \$1,546,868 or 9.1% from this time last year. Of this variance, \$854,736 was due to the increase in contracted services (e.g., nursing, physical therapy, etc.) required for Special Education students. In addition, student transportation costs increased \$322,248 compared to this time last year due to the increase in the base rate. Title I also contracted for additional instructional services resulting in an increase of \$461,079. The contract for community resource officers at the district's five comprehensive high schools resulted in an increase of \$276,795 in this category compared to last year. In addition, the district paid Pierce County for the November 2009 election of two School Board positions resulting in an increase of \$182,726. These were partially offset by a combined decrease of \$522,146 in utility expenditures compared to this time last year.

Comparison of Budget vs Projected

Table 5 compares budget and projected annual expenditures in each object category for 2009-10. The total expenditures are projected to be \$313,155,470 or 4.1% below budget.

Certificated and Classified Salaries are projected to be \$1,715,597 and \$1,794,651 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 8 certificated and 10 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 27 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 \$2,560,841 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 \$6,015,949 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>Expenditures</u>		Projected	Percent of Total	Variance (over)/under
	Budget	Percent of Total			
Certificated Salaries	\$ 153,207,814	46.92%	\$ 151,492,217	48.38%	\$ 1,715,597
Classified Salaries	54,961,394	16.83%	53,166,743	16.98%	1,794,651
Employee Benefits	67,419,005	20.65%	64,858,164	20.71%	2,560,841
Supplies and Materials	21,222,693	6.50%	15,206,744	4.86%	6,015,949
Contractual Services	27,714,609	8.49%	27,127,242	8.66%	587,367
Local Mileage & Travel	522,369	0.16%	518,782	0.17%	3,587
Capital Outlay	1,174,980	0.36%	785,578	0.25%	389,402
Other Financing Uses	300,000	0.09%	-	0.00%	300,000
Total Expenditures	\$ 326,522,864	100.00%	\$ 313,155,470	100.00%	\$ 13,367,394

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 2009 and 2010. 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 2009	Percent of Revenue	May 2010	Percent of Revenue	Variance higher/(lower)
Reserve for Encumbrances	\$ 2,018,655	0.64%	\$ 181,817	0.06%	\$ (1,836,838)
Reserve for Inventory	1,663,396	0.53%	1,694,943	0.53%	31,547
Reserve for Self-Insurance	1,500,000	0.48%	1,500,000	0.47%	-
Reserve for Debt and Fiscal Mgmt	7,945,738	2.53%	10,023,240	3.14%	2,077,502
Unreserved, Designated for Contingencies	1,000,000	0.32%	1,000,000	0.31%	-
Total Debt & Fiscal Reserves	\$ 14,127,789	4.51%	\$ 14,400,000	4.50%	\$ 272,211
Reserve for Carryover	\$ 2,487,157	0.79%	\$ 2,084,394	0.65%	\$ (402,763)
Reserve for Curriculum & Instruction	4,433,145	1.41%	3,971,029	1.24%	(462,116)
Reserve for Student Achievement	1,231,507	0.39%	-	0.00%	(1,231,507)
Reserve for Special Education	-	0.00%	3,770,455	1.18%	3,770,455
Unreserved, Designated for Other Items	13,000,000	4.15%	19,130,625	5.98%	6,130,625
Other Restricted Reserves	\$ 21,151,809	6.75%	\$ 28,956,503	9.06%	\$ 7,804,694
Total Restricted Reserves	\$ 35,279,598	11.25%	\$ 43,356,503	13.56%	\$ 8,076,905
Unreserved Fund Balance	\$ 10,915,014	3.48%	\$ 7,937,038	2.48%	\$ (2,977,976)
Total Unrestricted Reserves	\$ 10,915,014	3.48%	\$ 7,937,038	2.48%	\$ (2,977,976)
Total Fund Balance	\$ 46,194,612	14.73%	\$ 51,293,541	16.04%	\$ 5,098,929
Revenue less other financing	\$ 313,552,409 *		\$ 319,694,453 **		

* 2008-09 total actual revenue less other financing sources

** 2009-10 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 \$181,817 is established at an amount equal to the estimated outstanding purchase orders on August 31.
- The **Reserve for Inventory** is established at \$1,694,943 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 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 \$10,023,240 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 **Reserve for Special Education** is established in order to set aside funds for this program. The 2004 reauthorization of the Individuals with Disabilities Education Act (IDEA) gave districts flexibility in the Maintenance of Effort (MOE) calculation; districts may exclude local and state resources in an amount up to 50% of any increase in IDEA funding from the prior year. The 2009-10 award for the federal ARRA IDEA Flow Through grant is \$7.3 million. Therefore, the district has set aside \$3,770,455 of local funding to be used in the 2010-11 school year as the federal ARRA funds are depleted.
- 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.

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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				
	2009-10 Budget	Percent of Revenue	Projected 2009-10	Percent of Revenue	Variance higher/(lower)
Reserve for Encumbrances	\$ 2,018,655	0.63%	\$ 181,817	0.06%	\$ (1,836,838)
Reserve for Inventory	1,663,396	0.52%	1,694,943	0.54%	31,547
Reserve for Self-Insurance	1,500,000	0.47%	1,500,000	0.47%	-
Reserve for Debt and Fiscal Mgmt	8,217,949	2.57%	10,023,240	3.17%	1,805,291
Unreserved, Designated for Contingencies	1,000,000	0.31%	1,000,000	0.32%	-
Total Debt & Fiscal Reserves	\$ 14,400,000	4.50%	\$ 14,400,000	4.55%	\$ -
Reserve for Carryover	\$ 1,092,742	0.34%	\$ 2,176,590	0.69%	\$ 1,083,848
Reserve for Curriculum & Instruction	3,281,126	1.03%	4,310,701	1.36%	1,029,575
Reserve for Student Achievement	-	0.00%	-	0.00%	-
Reserve for Special Education	3,770,455	1.18%	3,770,455	1.19%	-
Unreserved, Designated for Other Items	10,611,234	3.32%	20,157,140	6.37%	9,545,906
Other Restricted Reserves	\$ 18,755,557	5.87%	\$ 30,414,886	9.61%	\$ 11,659,329
Total Restricted Reserves	\$ 33,155,557	10.37%	\$ 44,814,886	14.17%	\$ 11,659,329
Unreserved Fund Balance	\$ -	0.00%	\$ -	0.00%	\$ -
Total Unrestricted Reserves	\$ -	0.00%	\$ -	0.00%	\$ -
Total Fund Balance	\$ 33,155,557	10.37%	\$ 44,814,886	14.17%	\$ 11,659,329
Revenue less other financing	\$ 319,694,453 **		\$ 316,376,545 ***		

** 2009-10 total budgeted revenue less other financing sources

*** 2009-10 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 worked on several initiatives. This included 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 expenditures more effectively. Both historical and projected expenditures for curriculum support by area are displayed in **Appendix C, Curriculum and Instruction – Schedule of Expenditures**.

The new Social Studies adoption is currently projected to be less than was anticipated when the budget was developed last year. In addition, the middle school core Health adoption scheduled for this year has been deferred to 2010-11. This has resulted in a higher projected carryover than was budgeted. The funding for curriculum has been modified as necessary to support the goals and objectives of the district. The 2009-10 budget and projected expenditures for the curriculum support are shown in **Table 8**.

Table 8

<u>Curriculum & Instruction</u>				
<u>Resources</u>				
	<u>Budget</u>	<u>Projected</u>	<u>Variance</u>	
Local Funding	\$ 977,476	\$ 977,476	\$ -	-
Basic Education (Optional Days)	1,383,244	1,383,244	-	-
	<u>\$ 2,360,720</u>	<u>\$ 2,360,720</u>	<u>\$ -</u>	-
Carryover Reserve	5,958,057	5,958,057	-	-
Total Resources Available	\$ 8,318,777	\$ 8,318,777	\$ -	-
<u>Expenditures</u>				
BRC	Description/Content Area			
710	General/Optional Days	\$ 1,383,244	\$ 1,315,488	\$ 67,756
711	Math	413,500	404,385	9,115
712	Social Studies	1,906,989	1,339,830	567,159
713	The Arts	176,000	202,000	(26,000)
714	Foreign Language	10,000	9,569	431
716	Textbook Depository	-	(5,072)	5,072
718	Literacy	415,000	295,630	119,370
719	Assessment	113,928	188,635	(74,707)
720	Science	182,800	181,410	1,390
743	Health/Fitness	430,000	8,445	421,555
	Total Expenditures	\$ 5,031,461	\$ 3,940,320	\$ 1,091,141
C & I Carryover Reserve	\$ 3,281,126	\$ 4,310,701	\$ 1,029,575	
C & I portion included in Basic Education carryover	\$ -	\$ 67,756	\$ 67,756	

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.

Lunch Money Now is a secure online system that allows parents to prepay meals and access meal card balances 24-hours a day, as well as receiving e-mail notifications when the account balance falls below a specified balance. Lunch Money Now deposits increased \$114,281 or 30.2 % over last year. In addition, the percentage of students eligible for free or reduced-price meals increased 1.9% from 58.8% in 2008-09 to 60.7% in fiscal year 2009-10.

<u>Average Daily Meal Participation</u>			
	2008-09	2009-10	Variance
Free & Reduced Breakfast	6,642	7,229	587
Paid Breakfast	549	496	(53)
Total Breakfast	7,191	7,725	534
Free & Reduced Lunch	13,274	13,951	677
Paid Lunch	4,359	3,820	(539)
Total Lunch	17,633	17,771	138

Food Services operate programs in 58 school locations. The program served a daily average of 7,725 students in the breakfast program and 17,771 students in the lunch program. This reflects an increase of 534 and 138 breakfast and lunch meals, respectively, compared to last year's average meals served.

Revenue from sales is projected to be \$142,287 below budget due to the decline in the number of paid meals served. This has been offset by the increase in free and reduced meals served; as a result, federal revenue is projected to be \$719,724 above budget. It is currently projected that the program will end the year with an operating surplus of \$156,104, (i.e., Ending Balance less Prior Year Carryover). This surplus amounts to \$0.03 per meal served or \$15.12 per day per school location. It is currently projected that this program will end the year with a balance of \$502,384.

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)
Revenue			
Food Sales	\$ 2,511,719	\$ 2,369,432	\$ (142,287)
State Funding	390,770	389,511	(1,259)
Federal Funding	9,096,117	9,815,841	719,724
Sale of Equipment	-	1,260	1,260
Total Revenue	\$ 11,998,606	\$ 12,576,044	\$ 577,438
Indirect Charges	(828,338)	(867,303)	(38,965)
Local Support	828,338	867,303	38,965
Prior Year Carryover	346,280	346,280	-
Total Resources	\$ 12,344,886	\$ 12,922,324	\$ 577,438
Expenditures			
Salaries	\$ 4,050,501	\$ 4,492,493	\$ (441,992)
Benefits	2,105,841	2,008,510	97,331
Supplies	5,667,922	5,315,247	352,675
Contractual	564,532	685,488	(120,956)
Travel	11,326	9,578	1,748
Equipment	10,000	2,524	7,476
Internal Transfers (in)/out	(65,236)	(93,900)	28,664
Total Expenditures	\$ 12,344,886	\$ 12,419,940	\$ (75,054)
Transfer Out	-	-	-
Total Use of Resources	\$ 12,344,886	\$ 12,419,940	\$ (75,054)
Ending Balance	\$ -	\$ 502,384	\$ 502,384

Special Education

The Special Education program is funded by state apportionment, state special purpose revenue, Medicaid reimbursements, Federal Flow Through, Federal Stimulus, local support and revenue from other districts. State apportionment is revenue received through a state funding formula as discussed earlier in this report. The state special purpose revenue consists of an allocation for special education students ages birth 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. In the past few years, the district has applied for and received additional Special Education grant funding in the form of State and Federal Safety Net. This year, the district has been awarded \$7,286,276 in the form of an ARRA Federal Stimulus grant as an enhancement to the Federal Flow Through funding. Local support is revenue from local maintenance and operation levies. For specific information on Federal Stimulus 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 3,473 students. Based on the state formula, the district will be funded for up to an average of 3,458 students (12.7% of 27,230 Total BEA Resident FTE Enrollment).

Program revenues are projected to be slightly higher than budgeted. Salaries and benefits are projected to be under budget. However, the savings in salaries and benefits are offset by increased costs for contractual services, (e.g., specialized instruction, nursing, etc.). Overall the program is projected to end the year with a balance of \$747,585.

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

Table 10

Special Education Consolidated Program Summary (Programs 145XX, 21XXX and 24XXX)			
	<u>Budget</u>	<u>Projected</u>	<u>Variance</u> Favorable/ (Unfavorable)
Revenue			
State Funding	\$ 23,967,124	\$ 24,227,877	\$ 260,753
Federal Funding	14,846,745	14,758,241	(88,504)
Other Districts	1,500,000	1,584,112	84,112
Total Revenue	\$ 40,313,869	\$ 40,570,230	\$ 256,361
Indirect Charges	(2,007,167)	(2,022,579)	(15,412)
Local Support	3,934,677	3,950,090	15,413
Prior Year Carryover	-	-	-
Total Resources	\$ 42,241,379	\$ 42,497,741	\$ 256,362
Expenditures			
Certificated Salaries	\$ 22,623,938	\$ 20,777,166	\$ 1,846,772
Classified Salaries	7,852,332	8,069,064	(216,732)
Benefits	10,888,164	10,272,050	616,114
Supplies	481,283	437,378	43,905
Contractual	333,662	2,083,919	(1,750,257)
Travel	12,500	45,691	(33,191)
Equipment	20,000	24,635	(4,635)
Internal Transfers (in)/out	29,500	40,253	(10,753)
Total Expenditures	\$ 42,241,379	\$ 41,750,156	\$ 491,223
Transfer Out	-	-	-
Total Use of Resources	\$ 42,241,379	\$ 41,750,156	\$ 491,223
Net Surplus/(Deficit)	\$ -	\$ 747,585	\$ 747,585

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 second year of a five-year contract with Durham School Services. They are currently operating 98 home-to-school routes; the district is operating 48 Special Education routes. The funded student rider count for 2009-10 is 8,958; an increase of 201 from 2008-09. The rider count was comprised of the following: 6,796 basic education, 903 Pierce Transit, and 1,259 special riders (e.g. Special Education and Homeless). The department transported approximately 430 homeless students to their school of origin (a decrease of 25 students from 2008-09); approximately eight of these students were transported by taxi cabs daily.

Transportation Ridership			
	2008-09	2009-10	Variance
Basic Ed riders	7,004	6,796	(208)
Pierce transit	599	903	304
Special riders	1,154	1,259	105
	<u>8,757</u>	<u>8,958</u>	<u>201</u>
 K-5 Enroll within 1 mile	 9,932	 9,502	 (430)

Source: Report 1026-A

State special purpose revenue will be \$127,573 below budget due to fewer basic education riders and students enrolled in kindergarten thru 5th grade and living within one mile of their primary school. Expenditures are also projected to be below budget due to operating fewer routes than originally anticipated. It is currently projected that the program will end the year with a balance of \$50,000. The financial summary for the program is shown in **Table 11**.

Table 11

Transportation Program Summary				
	<u>Budget</u>	<u>Projected</u>	<u>Variance</u>	
			Favorable/ (Unfavorable)	
Revenue				
Local Support	\$ 5,288,279	\$ 5,278,829	\$ (9,450)	
Local Non-Tax	100,000	69,422	(30,578)	
State Special Purpose	5,127,174	4,999,601	(127,573)	
Total Revenue	\$ 10,515,453	\$ 10,347,852	\$ (167,601)	
Indirect Charges	(379,791)	(370,341)	9,450	
Prior Year Carryover	144,710	144,710	-	
Total Resources	\$ 10,280,372	\$ 10,122,221	\$ (158,151)	
Expenditures				
Salaries	\$ 2,528,739	\$ 2,588,414	\$ (59,675)	
Benefits	1,237,020	1,114,632	122,388	
Supplies	326,710	418,884	(92,174)	
Contractual	7,510,382	6,477,049	1,033,333	
Travel	3,100	1,703	1,397	
Equipment	-	-	-	
Internal Transfers (in)/out	(1,325,579)	(528,461)	(797,118)	
Total Expenditures	\$ 10,280,372	\$ 10,072,221	\$ 208,151	
Transfer Out	-	-	-	
Total Use of Resources	\$ 10,280,372	\$ 10,072,221	\$ 208,151	
Net Surplus/(Deficit)	\$ -	\$ 50,000	\$ 50,000	

Career-Technical Education

Career-Technical Education (CTE) expenditures for 2009-10 include the following:

- Remodel and expand the instructional facilities for the automotive technician curriculum at Mount Tahoma High School, supporting the National Automotive Technicians Education Foundation (NATEF) industry certification requirements of the Automotive Service Excellence (ASE). Approximate cost \$9,000
- Convert Foss High School metal foundry to Woods Technology finishing room. Approximate cost \$7,000
- Inspect, decommission and install automotive lifts at Mount Tahoma and Lincoln High Schools. Approximate cost \$7,200
- Remodel and equip the Lincoln High School automotive facility to accommodate a new construction trades pre-apprenticeship program that meets industry standards. Ongoing project, final costs not determined
- Purchase new equipment for Office Plus to meet US Postal Service mailing regulations (Tabber). Approximate cost \$5,400
- Replace the Wilson High School glass program's primary gas furnace with a new, more efficient electric furnace. Approximate cost \$45,000
- Upgrade/add software and computers for Arts and Communications programs at Lincoln, Mount Tahoma, Tacoma School of the Arts, and Wilson High Schools. Approximate cost \$60,000
- Build a recording studio for the new Multimedia program at Wilson High School. Ongoing project/final costs not determined
- Renovate two greenhouses at Lincoln High School. Approximate cost \$60,000
- Upgrade drafting labs at three high schools and two Career Centers. Approximate cost \$157,500
- Upgrade computers in business education labs and career centers. Spring, 2010, purchases estimated at \$425,000
- 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 counselor staffing for all high school sites and facilitation of middle school to high school transition activities.
- Continue data collection for program evaluation, including student surveys for grades 8-12 and follow up surveys for the classes of 2008 and 2009.

- Purchase Career Cruising and Washington Occupational Information System (WOIS) licenses for all middle and high schools, including Remann Hall, Park Avenue, and Pearl Street Center. Approximate cost \$16,300
- Provide extra work pay for teachers to prepare for OSPI review and re-approval of the Science and Natural Resources career cluster programs.
- Provide extra work pay for teachers to update and improve curriculum in all career pathway programs, attend citizen advisory meetings, provide supervision for student leadership and participate in CTE leadership team meetings.

Program revenues are projected to be \$599,669 above budget. This is a result of enrollment in the program being above budget providing additional state apportionment revenue. During the 2009-10 year, the program is making needed facilities and equipment upgrades to support quality programs. As a result, program expenses are projected to exceed budget by \$273,064. It is currently projected that the program will end the year with an operating shortfall of \$229,893 which will be offset by the carryover of \$491,434 from last year's ending balance. It is currently projected that the program will end the year with a balance of \$261,571. The financial summary for the program 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)
Revenue			
Sales	\$ 60,000	\$ 45,285	\$ (14,715)
State - Apportionment	10,275,323	10,855,403	580,080
State - Special Purpose	-	13,234	13,234
Federal Special Purpose	353,884	374,954	21,070
Total Revenue	\$ 10,689,207	\$ 11,288,876	\$ 599,669
Indirect Charges	(1,194,862)	(1,259,896)	(65,034)
Prior Year Carryover	491,434	491,434	-
Total Resources	\$ 9,985,779	\$ 10,520,414	\$ 534,635
Expenditures			
Certificated Salaries	\$ 5,962,890	\$ 6,197,577	\$ (234,687)
Classified Salaries	500,732	513,058	(12,326)
Benefits	1,979,944	1,949,443	30,501
Supplies	1,151,771	1,053,507	98,264
Contractual	286,340	355,269	(68,929)
Travel	72,850	57,391	15,459
Equipment	1,753	77,103	(75,350)
Internal Transfers (in)/out	29,499	55,495	(25,996)
Total Use of Resources	\$ 9,985,779	\$ 10,258,843	\$ (273,064)
Net Surplus/(Deficit)	\$ -	\$ 261,571	\$ 261,571

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 \$44,814,886.

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

General Fund	Budget	Projected	Variance Surplus/(Deficit)
Beginning Fund Balance	\$ 37,795,575	\$ 39,376,177	\$ 1,580,602
Revenue	319,694,453	316,376,545	(3,317,908)
Other Financing Sources	2,188,393	2,217,635	29,242
Total Resources Available	359,678,421	357,970,356	(1,708,065)
Expenditures	326,222,864	313,155,470	13,067,394
Other Financing Uses	300,000	-	300,000
Total Use of Resources	326,522,864	313,155,470	13,367,394
Ending Fund Balance	\$ 33,155,557	\$ 44,814,886	\$ 11,659,329

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.

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 2008-09 and 2009-10, and the variances between projected and budgeted average FTE for 2009-10.

Table 14

K-12 Annual Average FTE Enrollment Two Year Comparison					
	(A) 2008-09 Actual	(B) 2009-10 Budget	(C) 2009-10 Actual	(D) Variance (C)-(A)	(E) Variance (C)-(B)
Kindergarten *	1,155	1,129	1,238	83	109
Grade 1	2,373	2,323	2,255	(118)	(68)
Grade 2	2,293	2,308	2,332	39	24
Grade 3	2,385	2,248	2,209	(176)	(39)
Grade 4	2,328	2,308	2,345	17	37
Grade 5	2,289	2,284	2,244	(45)	(40)
Elementary	12,824	12,601	12,623	(201)	22
Grade 6	1,996	2,105	2,135	139	30
Grade 7	2,147	1,966	2,000	(147)	34
Grade 8	2,061	2,086	2,082	21	(4)
Middle School	6,204	6,157	6,217	13	60
Grade 9	2,661	2,818	2,631	(30)	(187)
Grade 10	2,323	2,316	2,179	(144)	(137)
Grade 11	1,676	1,774	1,828	152	54
Grade 12	1,525	1,352	1,416	(109)	64
High School	8,185	8,261	8,054	(131)	(207)
Home/Private School	0	0	0	0	0
Summer School	8	0	8	0	8
Running Start	197	187	194	(3)	7
Grand Total	27,417	27,205	27,096	(321)	(109)
Fresh Start (FYI)	160	167	154	(6)	(13)
Actual data through June 2010					

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

In comparison with 2008-09 averages, projected enrollment average decreased 321 student FTE, (**Table 14 column (D)**):

- Elementary schools (grades K-5) decreased by 201 FTE;
- Middle schools (grades 6-8) increased by 13 FTE;
- High schools (grades 9-12) decreased by 131 FTE;
- Home/Private remained the same;
- Summer School remained the same;
- Running Start (college level courses) decreased by 3 FTE;
- and Fresh Start decreased by 6 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.

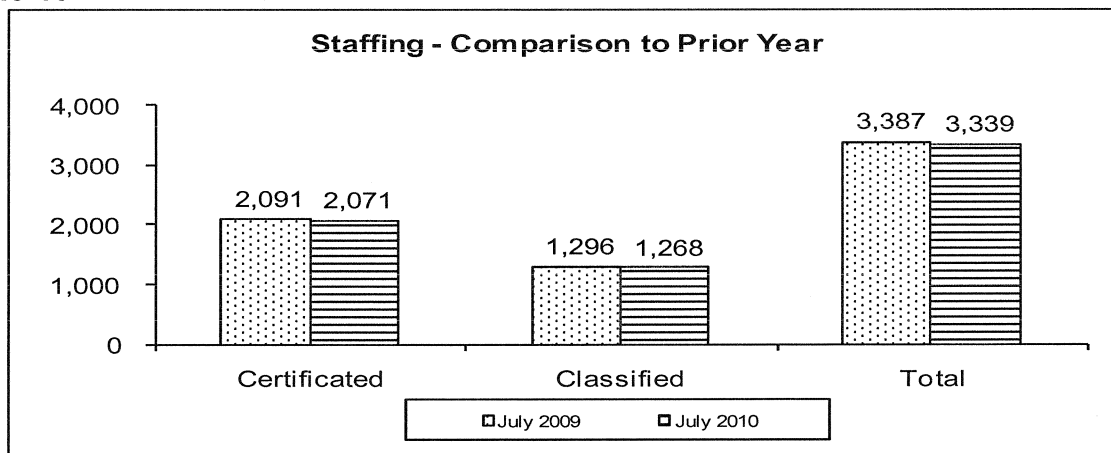
Last year was the second school year funding for full day kindergarten was available. The program was phased-in beginning with schools with the highest poverty levels, (i.e., schools with the highest percentage of students qualifying for free and reduced lunch in the prior school year). Kindergarten 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 670 funded FTE in 2008-09. The budget for 2009-10 included 680 funded full-day kindergarten FTE; this enrollment is currently projected to be 713 funded FTE for 2009-10.

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 2009 to the number of filled positions in July 2010. The number of certificated and classified staff decreased 20 and 28 FTE, respectively from this time last year.

Table 15



As shown in **Table 16**, the number of assigned certificated FTE is 2,071 and classified staff FTE is 1,268. The certificated and classified staffs are below budget by 33 and 57 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

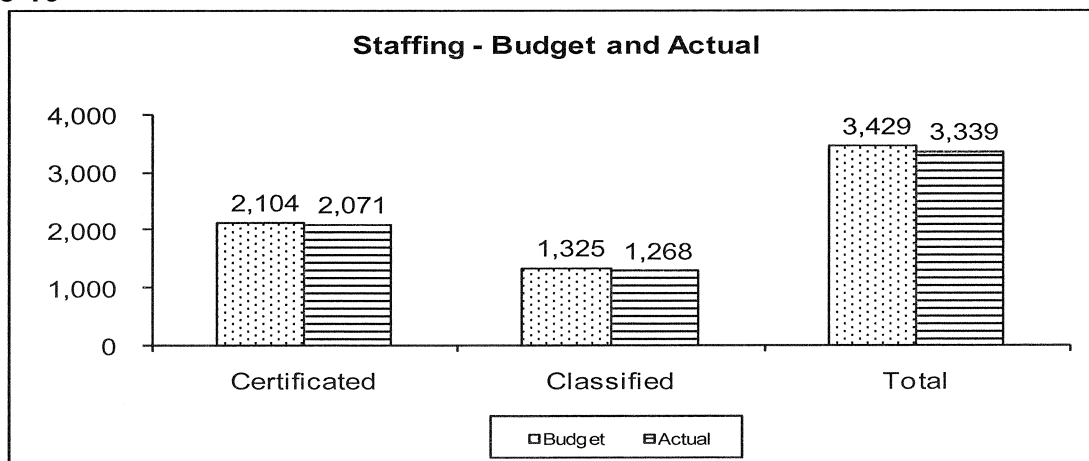


Table 17, compares the number of budgeted FTE to the number of actual FTE by program.

Table 17

Staffing by Program In FTE (Full Time Equivalents)			
Program Description (Number) * Actual data through July 2010	Budget	Actual	Variance Favorable/ (Unfavorable)
<u>Certificated Staff</u>			
Basic Education (01XXX)	1,371.100	1,358.700	12.400
Federal Stimulus (1XXXX)	141.550	132.719	8.832
Special Education (2XXXX)	279.000	273.027	5.973
Vocational Education (3XXXX)	91.200	93.473	(2.273)
Compensatory (5XXXX-6XXXX)	199.300	193.211	6.089
Other Instructional (7XXXX)	18.200	15.421	2.779
Community Services (8XXXX)	-	-	-
Support Services (9XXXX)	4.000	4.000	-
Total Certificated	2,104.350	2,070.551	33.799
<u>Classified Staff</u>			
Basic Education (01XXX)	271.314	267.720	3.594
Federal Stimulus (1XXXX)	68.188	62.611	5.577
Special Education (2XXXX)	212.320	205.056	7.264
Vocational Education (3XXXX)	10.688	10.329	0.358
Compensatory (5XXXX-6XXXX)	143.931	134.483	9.449
Other Instructional (7XXXX)	18.755	18.343	0.412
Community Services (8XXXX)	0.688	0.688	-
Support Services (9XXXX)	598.683	568.700	29.983
Total Classified	1,324.565	1,267.930	56.635
Total All Staff	3,428.915	3,338.481	90.434

“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.

REPORT: BS	TACOMA SCHOOL DISTRICT NO. 10	PAGE: 1
DATE: 06/29/10	COMBINED BALANCE SHEET - ALL FUNDS	TIME: 15:15
	AS OF May 31, 2010	

	GENERAL	CAPITAL PROJECTS	GOVERNMENTAL FUND TRANSPORTATION VEHICLE	TYPES DEBT SERVICE	ASB	PRIVATE PURPOSE	TRUST FUNDS AGENCY	TOTALS (MEMO ONLY)
Assets								
Imprest Cash	97,710.00	10,000.00	0.00	0.00	11,310.00	0.00	0.00	119,020.00
Cash In Bank-Rainier Pacific	38,183.91	9.23	0.00	0.00	0.00	0.00	0.00	38,193.14
Cash In Bank-Key Bank	43,854.20	0.00	0.00	0.00	25,825.22	2,033.76-	0.00	67,645.66
Cash In Bank-Key Bank/Food Svc	28,187.64	0.00	0.00	0.00	0.00	0.00	0.00	28,187.64
Cash On Deposit With County	2,632,493.55	522,538.59	1,995.18	2,227,243.53	471,134.68	24,939.07-	39,517.75	5,869,984.21
Warrants Outstanding	1,000,292.49-	448,645.47-	0.00	0.00	40,589.30-	2,892.15-	0.00	1,492,419.41-
Taxes Receivable-Current Year	37,529,249.84	0.00	0.00	13,300,532.17	0.00	0.00	0.00	50,829,782.01
Taxes Receivable-Prior Year	1,511,968.45	0.00	0.00	794,838.98	0.00	0.00	0.00	2,306,807.43
Taxes Receivable-Delinquent	755,445.29	2,726.00	0.00	430,822.35	0.00	0.00	0.00	1,188,993.64
Due From Other Funds	151,007.91	0.00	0.00	0.00	18,965.00	1,483.40	0.00	171,456.31
AR Due From Other Gov't Units	428,651.34	0.00	0.00	0.00	0.00	0.00	0.00	428,651.34
Accounts Receivable	45,370.79	0.00	0.00	0.00	5,232.36	0.00	0.00	50,603.15
AR Employee Receivable	7,641.06	0.00	0.00	0.00	1,799.15	0.00	0.00	9,440.21
AR Grants - Non-Governmental	19,290.93	0.00	0.00	0.00	0.00	0.00	0.00	19,290.93
AR Payroll System Receivable	18,536.34	0.00	0.00	0.00	0.00	0.00	0.00	18,536.34-
AR Retirement System Receivabl	505.82	0.00	0.00	0.00	0.00	0.00	0.00	505.82
Inventory-Supplies & Materials	350,883.68	0.00	0.00	0.00	0.00	0.00	0.00	350,883.68
Inventory-Printing & Graphics	59,208.12	0.00	0.00	0.00	0.00	0.00	0.00	59,208.12
Inventory-Maintenance	95,644.02	0.00	0.00	0.00	0.00	0.00	0.00	95,644.02
Inventory-Food Service	626,808.66	0.00	0.00	0.00	0.00	0.00	0.00	626,808.66
Investments	73,250,000.00	68,356,000.00	2,420,000.00	13,617,000.00	2,000,000.00	484,710.00	34,710.00-	160,093,000.00
Investments/Cash with Trustee	0.00	4,387,207.00	0.00	0.00	0.00	0.00	0.00	4,387,207.00
Total Assets	116,653,276.38	72,829,835.35	2,421,995.18	30,370,437.03	2,493,677.11	456,328.42	4,807.75	225,230,357.22
Liabilities and Fund Balance								
Accounts Payable	478,439.82	142,467.78	0.00	0.00	143,126.96	18,178.64	0.00	782,213.20
Accrued Salaries & Benefits	8,947,317.09	0.00	0.00	0.00	0.00	0.00	0.00	8,947,317.09
Est. Property/Liability Ins Pa	2,517,627.11	0.00	0.00	0.00	0.00	0.00	0.00	2,517,627.11
Horace Mann Auto Ins Payable	1,473.57	0.00	0.00	0.00	0.00	0.00	0.00	1,473.57
Nutrition Svcs Prepaid	110,395.88	0.00	0.00	0.00	0.00	0.00	0.00	110,395.88
FICA/Medicare Payable	701,761.76	0.00	0.00	0.00	0.00	0.00	0.00	701,761.76
Industrial Insurance Payable	11,711.10	0.00	0.00	0.00	0.00	0.00	0.00	11,711.10
Retirement Payable	1,303,378.63	0.00	0.00	0.00	0.00	0.00	0.00	1,303,378.63
Withholding Tax Payable	23,180.43	0.00	0.00	0.00	0.00	0.00	0.00	23,180.43-
Involuntary/Court Ordered Paya	0.00	9,647.38	0.00	0.00	0.00	0.00	0.00	9,647.38
Sound Partnership Payable	1,829,734.30	0.00	0.00	0.00	0.00	0.00	0.00	1,829,734.30
Maintenance Deduct & Benefits	476,369.11-	0.00	0.00	0.00	0.00	0.00	0.00	476,369.11-
UNUM Life Insurance Payable	292.15	0.00	0.00	0.00	0.00	0.00	0.00	292.15
Cancer Insurance Payable	8,984.39	0.00	0.00	0.00	0.00	0.00	0.00	8,984.39
Flex Plan Dependent Care Payab	1,944.80-	0.00	0.00	0.00	0.00	0.00	0.00	1,944.80-
Flex Plan Medical Payable	161,167.62-	0.00	0.00	0.00	0.00	0.00	0.00	161,167.62-
TSA Payable	59,870.43-	0.00	0.00	0.00	0.00	0.00	0.00	59,870.43-
Jury Duty Reimbursement Payabl	2,150.00	0.00	0.00	0.00	0.00	0.00	0.00	2,150.00
United Way Payable	7,734.82	0.00	0.00	0.00	0.00	0.00	0.00	7,734.82
Veba III/Sick Leave Payable	16,828.27-	0.00	0.00	0.00	0.00	0.00	0.00	16,828.27-
Salary Deferral	1,116,738.64	0.00	0.00	0.00	0.00	0.00	0.00	1,116,738.64
Benefits And Voluntary Deducti	99,746.92	0.00	0.00	0.00	0.00	0.00	0.00	99,746.92

Report Generation

REPORT: BS
DATE: 06/29/10

TACOMA SCHOOL DISTRICT NO. 10
COMBINED BALANCE SHEET - ALL FUNDS
AS OF May 31, 2010

PAGE: 2
TIME: 15:15

	GOVERNMENTAL FUND TYPES					TRUST FUNDS		TOTALS (MEMO ONLY)
	GENERAL	CAPITAL PROJECTS	TRANSPORTATION VEHICLE	DEBT SERVICE	ASB	PRIVATE PURPOSE	AGENCY	
APA Salary Insurance Payable	70,971.87	0.00	0.00	0.00	0.00	0.00	0.00	70,971.87
Est Unemployment Payable	773,658.08	0.00	0.00	0.00	0.00	0.00	0.00	773,658.08
Est Compensated Absence Payabl	1,942,860.83	0.00	0.00	0.00	0.00	0.00	0.00	1,942,860.83
Est Industrial Ins Payable	5,931,033.25	0.00	0.00	0.00	0.00	0.00	0.00	5,931,033.25
Due To Other Funds	721.42	137,237.95	0.00	0.00	14,345.94	19,067.70	83.30	171,456.31
AD & D Insurance Payable	18,695.18-	0.00	0.00	0.00	0.00	0.00	0.00	18,695.18-
Unclaimed Property Payable	9,022.72	833.05	0.00	0.00	1,416.18	0.00	0.00	11,271.95
Sales Tax Payable	15,838.56	0.00	0.00	0.00	0.00	0.00	0.00	15,838.56
Deposits	9,533.49	0.00	0.00	0.00	0.00	0.00	0.00	9,533.49
Garnishments Payable	31,409.58	0.00	0.00	0.00	0.00	0.00	0.00	31,409.58
State Retiree Subsidy Payable	203,774.01	0.00	0.00	0.00	0.00	0.00	0.00	203,774.01
Deferred Revenue	6,106.17-	0.00	0.00	0.00	0.00	0.00	0.00	6,106.17-
Deferred Rev-Tuition	21,110.00	0.00	0.00	0.00	0.00	0.00	0.00	21,110.00
Deferred Revenue-Grants	156,815.80	0.00	0.00	0.00	0.00	0.00	0.00	156,815.80
Deferred Rev-Cash Register Sys	13,351.00	0.00	0.00	0.00	0.00	0.00	0.00	13,351.00
Deferred Revenue -Taxes Receiv	39,796,663.58	2,726.00	0.00	14,526,193.50	0.00	0.00	0.00	54,325,583.08
Total Liabilities	65,359,735.74	283,264.78	0.00	14,526,193.50	158,889.08	37,246.34	83.30	80,365,412.74
Reserved For Encumbrances	181,817.00	354,289.00	337,070.90	0.00	11,188.60	0.00	0.00	884,365.50
Reserved for Arbitrage Rebate	0.00	1,276,583.00	0.00	0.00	0.00	0.00	0.00	1,276,583.00
Reserve For Inventory	1,694,943.00	0.00	0.00	0.00	88,895.22	0.00	0.00	1,783,838.22
Reserve For Self-Insurance	1,500,000.00	337,143.64	0.00	0.00	0.00	0.00	0.00	1,837,143.64
Reserve For Debt & Fiscal Mgmt	10,023,240.00	0.00	0.00	0.00	0.00	0.00	0.00	10,023,240.00
Reserve of Bond Proceeds	0.00	337,143.64-	0.00	0.00	0.00	0.00	0.00	337,143.64-
Reserve for Technology	0.00	17,528,259.00	0.00	0.00	0.00	0.00	0.00	17,528,259.00
Reserve For Achievement & SPED	3,770,455.00	0.00	0.00	0.00	0.00	0.00	0.00	3,770,455.00
Reserve For Carryover	2,084,394.00	0.00	0.00	0.00	0.00	0.00	0.00	2,084,394.00
Reserve for Construction	0.00	60,378,713.34	0.00	0.00	0.00	0.00	0.00	60,378,713.34
Reserve For C&I Initiative	3,971,029.00	0.00	0.00	0.00	0.00	0.00	0.00	3,971,029.00
Unreserved, Designated for Oth	19,130,625.00	0.00	0.00	0.00	0.00	0.00	0.00	19,130,625.00
Unreserved, Designated Conting	1,000,000.00	682,349.00	0.00	0.00	0.00	0.00	0.00	1,682,349.00
Unreserved Fund Balance	7,937,037.64	7,673,622.77-	2,084,924.28	15,844,243.53	2,234,704.21	419,082.08	4,724.45	20,851,093.42
Total Fund Balance	51,293,540.64	72,546,570.57	2,421,995.18	15,844,243.53	2,334,788.03	419,082.08	4,724.45	144,864,944.48
Total Liab and Fund Balance	116,653,276.38	72,829,835.35	2,421,995.18	30,370,437.03	2,493,677.11	456,328.42	4,807.75	225,230,357.22

Report Generation

REPORT: LGL185
DATE: 06/29/10
General Fund

TACOMA SCHOOL DISTRICT NO. 10
STATEMENT OF EXPENDITURES BY ACTIVITY
AS OF May 31, 2010

PAGE: 1
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	PRIOR YEAR BUDGET	PRIOR YEAR ACTUAL	UNEXPENDED BUDGET	CURRENT YEAR BUDGET	CURRENT YEAR ACTUAL	UNEXPENDED BUDGET	PERCENT EXPENDED
0 Debit Transfer	2,603,885	1,742,052	861,833	3,490,468	1,544,656	1,945,812	44.25 %
1 Credit Transfer	(2,603,885)	(1,742,052)	(861,833)	(3,490,468)	(1,544,656)	(1,945,812)	44.25
2 Certificated Salaries	153,305,814	112,101,247	41,204,567	153,207,814	113,296,556	39,911,258	73.95
3 Classified Salaries	54,726,115	39,354,683	15,371,432	54,961,394	40,108,239	14,853,155	72.98
4 Employee Benefits	71,722,529	53,967,872	17,754,657	67,419,005	51,095,642	16,323,363	75.79
5 Supplies & Materials	15,551,997	9,856,203	5,695,794	21,222,693	11,522,843	9,699,850	54.30
7 Purchased Services	25,254,045	17,036,795	8,217,250	27,714,609	18,583,663	9,130,946	67.05
8 Travel	400,426	506,251	(105,825)	522,369	384,101	138,268	73.53
9 Capital Equipment	1,334,231	432,429	901,802	1,174,980	207,192	967,788	17.63
Total Expenditures	322,295,157	233,255,480	89,039,677	326,222,864	235,198,236	91,024,628	72.10 %

Report Generation

REPORT: 101S
DATE: 06/29/10
General Fund

TACOMA SCHOOL DISTRICT NO. 10
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
AS OF May 31, 2010

PAGE: 1
TIME: 15:15

BUDGET STATUS	General Fund	BUDGET	ACTUAL	UNEXPENDED BUDGET	% OF BUDGET YTD	% OF BUDGET PRIOR YTD
3820	Reserved For Encumbrances	2,018,655	181,817.00	(1,836,838.00)	9.01 %	4.48 %
3840	Reserve For Inventory	1,663,396	1,694,943.00	31,547.00	101.90	37.97
3850	Reserve For Self-Insurance	1,500,000	1,500,000.00	0.00	100.00	100.00
3860	Reserve For Debt & Fiscal Mgmt	8,217,949	10,009,490.00	1,791,541.00	121.80	322.60
3865	Reserve For Achievement & SPED	1,447,002	1,790,695.00	343,693.00	123.75	0.00
3866	Reserve For Carryover	2,392,469	4,532,497.00	2,140,028.00	189.45	225.76
3868	Reserve For C&I Initiative	6,092,772	5,958,057.00	(134,715.00)	97.79	114.00
3870	Unreserved, Designated for Oth	13,000,000	12,708,677.00	(291,323.00)	97.76	508.35
3875	Unreserved, Designated Conting	1,000,000	1,000,000.00	0.00	100.00	100.00
3890	Unreserved Fund Balance	463,332	0.51	(463,331.49)	0.00	0.00
Total Beginning Balance		37,795,575	39,376,176.51	1,580,601.51	104.18%	165.02%
1000	Local Taxes	72,232,664	71,883,416.80	(349,247.20)	99.52%	103.37%
2000	Local Non-Tax	6,831,491	4,519,987.70	(2,311,503.30)	66.36	65.30
3000	State - General Purpose	144,208,236	107,713,242.36	(36,494,993.64)	74.69	73.00
4000	State - Special Purpose	37,228,532	25,106,734.68	(12,121,797.32)	67.44	49.13
5000	Federal - General Purpose	343,183	264,398.93	(78,784.07)	77.04	77.04
6000	Federal - Special Purpose	57,243,171	36,322,484.78	(20,920,686.22)	63.45	97.75
7000	Revenue - Other Districts	1,500,000	1,188,082.00	(311,918.00)	79.21	79.21
8000	Revenue - Other Agencies	107,176	88,010.31	(19,165.69)	82.12	492.81
9000	Other Financing Sources	2,188,393	29,241.75	(2,159,151.25)	1.34	1.34
Total Revenue		321,882,846	247,115,599.31	(74,767,246.69)	76.77%	78.12%
Total Resources Available		359,678,421	286,491,775.82	(73,186,645.18)	79.65%	84.22%
01	Basic Education	159,796,239	115,046,631.50	44,749,607.50	72.00%	73.67%
11	Title 1 Stimulus - Federal	3,907,367	1,831,817.57	2,075,549.43	46.88	0.00
12	School Improve Grant	0	942.89	(942.89)	0.00	0.00
13	Impact Aid - Federal	5,952,255	4,269,055.16	1,683,199.84	71.72	0.00
14	Special Ed Stimulus-Federal	7,216,696	4,388,415.76	2,828,280.24	60.81	0.00
18	McK-Vento Stimulus-Federal	28,618	27,185.09	1,432.91	94.99	0.00
19	T2-D Ed Tech Stimulus-Fed	102,699	114,846.03	(12,147.03)	111.83	0.00
21	Special Education - State	28,514,636	23,741,759.14	4,772,876.86	83.26	70.30
24	Special Education - Federal	6,510,047	4,679,630.97	1,830,416.03	71.88	68.66
31	Career & Tech Ed - State	9,156,767	7,258,838.44	1,897,928.56	79.27	80.29
34	Career & Tech Ed MS - State	0	4,114.23	(4,114.23)	0.00	0.00
38	Career & Tech Ed - Federal	337,579	175,718.26	161,860.74	52.05	59.26
51	Disadvantaged - Federal	11,511,756	7,207,109.50	4,304,646.50	62.61	66.61
52	School Improvement-Federal	3,595,986	2,993,047.77	602,938.23	83.23	91.95
54	Reading First - Federal	584,694	416,669.74	168,024.26	71.26	27.62
55	Learning Asst Program-State	5,180,833	3,865,928.77	1,314,904.23	74.62	78.25
56	State Institutes & Centers	1,154,667	665,594.24	489,072.76	57.64	65.26
58	Special & Pilot Prog-State	122,927	949,924.39	(826,997.39)	772.76	939.37
61	Head Start - Federal	4,614,753	3,678,186.14	936,566.86	79.71	82.12
64	Limited English - Federal	307,845	86,425.22	221,419.78	28.07	28.20
65	Trans Bilingual - State	1,672,090	1,185,567.24	486,522.76	70.90	70.37
66	Student Achievement - State	1,447,002	1,365,991.09	81,010.91	94.40	10.04
68	Indian Education - Federal	125,437	107,120.40	18,316.60	85.40	104.49
69	Other Compensatory Programs	0	7,678.47	(7,678.47)	0.00	0.00
73	Summer School	136,000	29,003.78	106,996.22	21.33	21.33

Report Generation

REPORT: 10IS
DATE: 06/29/10
General Fund

TACOMA SCHOOL DISTRICT NO. 10
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
AS OF May 31, 2010

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TIME: 15:15

BUDGET STATUS	General Fund	BUDGET	ACTUAL	UNEXPENDED BUDGET	% OF BUDGET YTD	% OF BUDGET PRIOR YTD
74 Highly Capable - State		330,130	209,476.27	120,653.73	63.45%	63.16%
75 Professional Dev - State		600,000	249,576.54	350,423.46	41.60	49.60
79 Other Instructional Program		6,606,551	2,174,415.41	4,432,135.59	32.91	33.36
89 Community Services		354,950	276,999.34	77,950.66	78.04	66.75
97 District-Wide Support		44,656,119	30,704,078.39	13,952,040.61	68.76	67.69
98 Nutrition Services		11,862,559	9,887,233.68	1,975,325.32	83.35	91.91
99 Pupil Transportation		10,135,662	7,599,253.76	2,536,408.24	74.98	73.36
Total Expenditures		326,522,864	235,198,235.18	91,324,628.82	72.03%	72.98%
Total Uses of Resources		326,522,864	235,198,235.18	91,324,628.82	72.03%	72.98%
Ending Fund Balance		33,155,557	51,293,540.64	18,137,983.64	154.71%	286.86%
=====		=====	=====	=====	=====	=====
3820 Reserved For Encumbrances		2,018,655	181,817.00	(1,836,838.00)	9.01%	4.48%
3840 Reserve For Inventory		1,663,396	1,694,943.00	31,547.00	101.90	37.97
3850 Reserve For Self-Insurance		1,500,000	1,500,000.00	0.00	100.00	100.00
3860 Reserve For Debt & Fiscal Mgmt		8,217,949	10,023,240.00	1,805,291.00	121.97	323.05
3865 Reserve For Achievement & SPED		3,770,455	3,770,455.00	0.00	100.00	0.00
3866 Reserve For Carryover		1,092,742	2,084,394.00	991,652.00	190.75	103.82
3868 Reserve For C&I Initiative		3,281,126	3,971,029.00	689,903.00	121.03	75.98
3870 Unreserved, Designated for Oth		10,611,234	19,130,625.00	8,519,391.00	180.29	765.23
3875 Unreserved, Designated Conting		1,000,000	1,000,000.00	0.00	100.00	100.00
3890 Unreserved Fund Balance		0	7,937,037.64	7,937,037.64	0.00	0.00
Total Ending Fund Balance		33,155,557	51,293,540.64	18,137,983.64	154.71%	214.96%
=====		=====	=====	=====	=====	=====

Report Generation

REPORT: 10REV
DATE: 06/29/10
General Fund

TACOMA SCHOOL DISTRICT NO. 10
STATEMENT OF REVENUE, BUDGET AND ACTUAL
AS OF May 31, 2010

PAGE: 1
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BUDGET STATUS	General Fund	BUDGET	CURRENT PERIOD REVENUES	YEAR TO DATE REVENUES	% OF BUDGET
10000 Local Taxes					
411000	Local Property Tax	72,230,723	6,353,599.32	71,883,416.80	99.52 %
413000	Sale Of Tax Title Property	1,941	0.00	0.00	0.00
	Sub Total	72,232,664	6,353,599.32	71,883,416.80	99.52 %
20000 Local Non-Tax					
421000	Tuition & Fees - Unassigned	163,200	9,688.00	245,812.54	150.62 %
421010	Regular Student Fees	100,000	1,891.00	100,031.97	100.03
421210	Special Ed Preschool Tuition	86,000	515.00	68,650.00	79.83
421730	Summer School - Tuition & Fees	85,000	0.00	8,050.00	9.47
421800	Convenience Fee	0	2,185.50	18,270.00	0.00
422000	Sales of Goods, Supplies, & Sv	0	505.00	1,659.35	0.00
422010	Sale of Supplies & Svcs - FR 1	0	2,667.17	73,255.91	0.00
422020	Sale of Supplies & Svcs - FR 2	0	305.00	19,736.34	0.00
422030	Sale of Supplies & Svcs-School	1,500	0.00	365.34	24.36
422040	Sale of Recoverable Items	102,071	5,065.95	107,824.17	105.64
422050	Sale of Supplies & Svcs - Trip	0	18,286.52	47,447.02	0.00
422060	Sale of Supplies & Svcs - Trip	0	0.00	14,046.90	0.00
422100	Other Storeroom Sales	23,147	88.40	6,480.89	28.00
422200	Copy Center Reimbursements	100,000	2,894.93	43,821.55	43.82
422310	CTE Sales of Goods, Supplies &	60,000	3,516.06	28,394.30	47.32
422890	Other Community Services	74,000	0.00	0.00	0.00
422910	Nutrition Service Sales	2,193,990	229,406.88	1,993,877.89	90.88
422940	NS Sales - Special Events	80,800	262.50	26,850.85	33.23
422960	NS Sales - Breakfast	162,929	14,937.15	135,119.65	82.93
423000	Investment Earnings	850,000	10,488.07	101,980.28	12.00
425000	Gifts, Grants, & Donations (Lo	120,000	19,600.50	160,108.85	133.42
426000	Fines & Damages	65,000	3,390.97	31,578.78	48.58
427000	Rentals & Leases	356,100	25,505.00	252,216.16	70.83
427020	Facility Use - Utility Surchar	15,000	1,114.00	12,985.00	86.57
427030	Facility Use - Custodial Labor	175,000	26,540.00	206,638.49	118.08
427040	Facility Use - Field/Stadium M	8,900	2,035.00	9,872.50	110.93
427060	Facility Use - Theater Tech	20,000	1,025.00	15,718.75	78.59
428000	Insurance Recoveries	0	89,595.89	93,517.91	0.00
429000	Local Support Non Tax-Unassign	1,198,854	82,355.10	602,496.36	50.26
429001	Procurement Card Rebates	0	26,526.50	39,142.17	0.00
429010	Cash Over/Short	0	(1,086.02)	(1,579.29)	0.00
429060	Timber Sales	0	0.00	124.10	0.00
429070	CPF Indirect	700,000	0.00	0.00	0.00
429230	Photography Commissions	70,000	6,425.17	58,424.73	83.46
429240	Vending-Beverage Commissions	19,000	382.90	(3,119.03)	16.42-
429250	Vending-Food Commissions	1,000	0.00	187.27	18.73
	Sub Total	6,831,491	586,113.14	4,519,987.70	66.16 %
30000 State, General Purpose					
431000	Apportionment	137,855,101	7,476,444.57	102,594,321.74	74.42 %
431210	Apportionment - Special Ed	5,820,898	328,066.30	4,347,230.86	74.68
433000	Local Effort Assistance	532,237	771,689.76	771,689.76	144.99

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BUDGET STATUS	General Fund	BUDGET	CURRENT PERIOD REVENUES	YEAR TO DATE REVENUES	% OF BUDGET
Sub Total		144,208,236	8,576,200.63	107,713,242.36	74.69 %
40000 State, Special Purpose					
441000 Special Purpose - Unassigned		4,819,839	66,243.60	463,056.10	9.61 %
441210 Special Education		18,146,226	1,036,545.80	13,586,349.65	74.87
441340 CTE Middle School		0	1,239.19	11,877.78	0.00
441550 Learning Assistance		5,431,067	298,809.11	4,020,340.76	74.03
441560 State Institutions, Centers, a		1,208,936	35,056.22	526,919.51	43.59
441580 Special & Pilot Programs		125,000	48,652.03	965,667.04	772.53
441650 Transitional Bilingual		1,672,090	106,555.92	1,323,737.57	79.17
441740 Highly Capable		252,069	13,539.75	185,917.18	73.76
441980 School Nutrition Services		390,770	31,803.22	323,164.16	82.70
441990 Transportation - Operations		5,127,174	274,978.07	3,699,704.93	72.16
443000 Other State Agencies - Unassig		55,361	0.00	0.00	0.00
Sub Total		37,228,532	1,913,422.91	25,106,734.68	67.44 %
50000 Federal, General Purpose					
452000 Direct Federal Revenue - Unass		263,183	17,612.25	199,685.73	75.87 %
454000 Federal in Lieu of Taxes		0	61.71	61.71	0.00
455000 Federal Forests		80,000	0.00	64,651.49	80.81
Sub Total		343,183	17,673.96	264,398.93	77.04 %
60000 Federal, Special Purpose					
461000 Special Purpose - OSPI Unassig		0	0.00	52,500.00	0.00 %
461110 Federal Stimulus - Title I		4,096,093	225,052.67	1,652,279.50	40.34
461130 Federal Stimulus - Fiscal Stab		6,841,522	536,923.67	4,345,544.10	63.52
461140 Federal Stimulus - IDEA		7,565,262	564,835.21	4,009,486.32	53.00
461180 Federal Stimulus - McKinney-Ve		30,000	2,038.65	6,041.81	20.14
461190 Federal Stimulus		107,659	12,774.04	93,744.83	87.08
461240 Special Ed - Supplemental		6,824,483	534,333.82	4,250,623.13	62.29
461380 CTE - Carl Perkins Grant		353,884	21,822.34	130,905.69	36.99
461510 Disadvantaged - Title IA		12,049,584	1,031,429.37	6,571,724.51	54.54
461520 School Improvement - TII, IV,		3,765,009	572,988.26	2,728,765.96	72.48
461540 Reading First - Title IB		605,158	43,949.00	368,922.10	60.96
461640 Limited English Proficiency		314,002	10,493.03	74,364.24	23.68
461890 Other Community Services		62,050	0.00	0.00	0.00
461910 Regular Lunch Reimbursement		206,432	0.00	0.00	0.00
461920 Reduced Price Lunch Reimburse		887,203	0.00	0.00	0.00
461930 Free Lunch Reimbursement		5,213,521	0.00	0.00	0.00
461950 Regular Breakfast Reimbursemen		25,001	0.00	0.00	0.00
461960 Reduced Price Breakfast Reimbu		237,479	0.00	0.00	0.00
461970 Free Breakfast Reimbursement		1,736,902	0.00	0.00	0.00
461980 Free Snack Reimbursement		47,529	1,039,246.00	7,513,315.54	15,807.86
462610 Head Start		4,983,935	417,491.05	3,479,296.51	69.81
462680 Indian Education - ED		131,496	13,499.38	101,587.37	77.26
463000 Federal Grants Through Other E		21,967	2,393.16	8,506.02	38.72
463210 SPED Medicaid Match		457,000	61,166.02	258,697.29	56.61
469980 USDA Commodities		680,000	105,287.17	676,179.86	99.44
Sub Total		57,243,171	5,195,722.84	36,322,484.78	63.45 %

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BUDGET STATUS	General Fund	BUDGET	CURRENT PERIOD REVENUES	YEAR TO DATE REVENUES	% OF BUDGET
70000	Rev From Other Districts				
471210	Special Education	1,500,000	0.00	1,188,082.00	79.21 %
	Sub Total	1,500,000	0.00	1,188,082.00	79.21 %
80000	Rev From Other Agen/Asso				
481000	Governmental Entities	107,176	19,290.93	68,010.31	63.46 %
485000	Educational Service Districts	0	20,000.00	20,000.00	0.00
	Sub Total	107,176	39,290.93	88,010.31	82.12 %
90000	Other Financing Sources				
493000	Sale of Equipment	0	17,535.60	29,241.75	0.00 %
499000	Operating Transfers	2,188,393	0.00	0.00	0.00
	Sub Total	2,188,393	17,535.60	29,241.75	1.34 %
	Total Revenues	321,882,846	22,699,559.33	247,115,599.31	76.77 %

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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	142,384,253	11,796,119.67	105,058,467.22	37,325,785.78	73.7850 %
01020 BE School Libraries	0	0.00	1,002.20	(1,002.20)	0.0000
01030 BE Becca	15,701	200.39	226.62	15,474.38	1.4430
01031 BE CTE Carryover	(483,937)	0.00	0.00	(483,937.00)	0.0000
01040 BE Building Contribution	262,370	11,776.02	80,591.12	181,778.88	30.7170
01050 BE Kinder Contributions	30,963	3,749.46	27,427.47	3,535.53	88.5810
01079 BE Carryover - Misc	(1,655,614)	0.00	0.00	(1,655,614.00)	0.0000
01099 BE Carryover - Transport	505,932	0.00	0.00	505,932.00	0.0000
01110 BE PD Kindergarten State	3,701,106	364,441.77	3,094,883.78	606,222.22	83.6210
01125 BE Geiger Drama Donation	762	0.00	744.83	17.17	97.7470
01240 BE SPED Peer Review Pool	75,000	139.56	12,852.04	62,147.96	17.1360
01250 BE Campus Security	1,161,232	99,731.42	923,132.83	238,099.17	79.4960
01310 BE Para Coverage	25,000	0.00	4,924.70	20,075.30	19.6990
01320 BE Peer Review Pool	115,000	0.00	0.00	115,000.00	0.0000
01440 BE Fund Balance	2,077,166	205,954.81	1,608,626.74	468,539.26	77.4430
01701 BE Admin Support Pool	233,189	12,892.82	58,556.35	174,632.65	25.1110
01901 BE Running Start	761,031	1,503.81	538,123.37	222,907.63	70.7100
01902 BE Fresh Start	765,847	0.00	420,570.08	345,276.92	54.9160
01915 BE Barg Enhance 05-08	555,531	22,493.04	948,574.31	(393,043.31)	170.7510
01940 BE Athletic/Act Support	16,042	0.00	0.00	16,042.00	0.0000
01980 BE Carryovr Nutrition Sv	(313,081)	0.00	0.00	(313,081.00)	0.0000
01990 BE Curriclm & Inst - Reg	977,481	29,995.03	801,453.57	176,027.43	81.9920
01991 BE Curriclm & Inst - 1x	2,811,646	0.00	1,380,981.92	1,430,664.08	49.1160
01992 - BE C&I Optional Days	2,864,336	32,972.67	85,492.35	2,778,843.65	2.9850
Total 01 Basic Education	156,886,956	12,581,970.47	115,046,631.50	41,840,324.50	73.3310 %
11500 Title I Stimulas - Fed	3,907,367	255,554.53	1,831,817.57	2,075,549.43	46.8810 %
Total 11 - Title I Stimulas	3,907,367	255,554.53	1,831,817.57	2,075,549.43	46.8810 %
12500 School Improvement Grant	0	942.89	942.89	(942.89)	0.0000 %
Total 12 - School Improvement	0	942.89	942.89	(942.89)	0.0000 %
13100 Impact Aid BE - Federal	2,807,185	222,613.81	2,035,744.34	771,440.66	72.5190 %
13600 Impact Aid I728 Fed	244,275	0.00	0.00	244,275.00	0.0000
13610 Impact Aid I728 K-4 Fed	136,389	9,130.86	77,274.39	59,114.61	56.6570
13620 Impact Aid I728 5-12 Fed	1,424,122	128,929.47	1,104,214.42	319,907.58	77.5370
13630 Impact Aid I728 ELO Fed	1,340,284	127,625.67	1,051,822.01	288,461.99	78.4780
Total 13 Federal Impact Aid	5,952,255	488,299.81	4,269,055.16	1,683,199.84	71.7220 %
14500 Fed Stimulas SPED IDEAB	6,949,064	492,702.31	4,300,618.59	2,648,445.41	61.8880 %
14510 Fed Stimulas SPED PS	266,132	9,556.01	87,797.17	178,334.83	32.9900
Total 14 Federal ARRA SPED	7,215,196	502,258.32	4,388,415.76	2,826,780.24	60.8220 %
18500 Mc-Vento Stimulas - Fed	28,618	20,961.00	27,185.09	1,432.91	94.9930 %
Total 18 Federal ARRA Mc-Vento	28,618	20,961.00	27,185.09	1,432.91	94.9930 %

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PROGRAM AND DESCRIPTION	CURRENT YEAR BUDGET	CURRENT MONTH AMOUNT PAID	CURRENT YEAR YEAR TO DATE	UNEXPENDED BUDGET	PERCENT EXPENDED
19500 Ed Tech Stimulas - Fed	239,765	10,820.47	79,693.71	160,071.29	33.2380 %
19510 TL21 Stimulas - Federal	21,750	2,556.52	14,587.19	7,162.81	67.0680
19520 Peer Coach Stimulas-Fed	55,809	11,613.43	20,565.13	35,243.87	36.8490
Total 19 Federal ARRA Tech Ed	317,324	24,990.42	114,846.03	202,477.97	36.1920 %
21000 Special Education -State	28,464,636	2,574,413.25	23,684,462.85	4,780,173.15	83.2070 %
21224 SPED Multi-Ortho	84	0.00	0.00	84.00	0.0000
21560 SPED State Safety Net	0	0.00	15,792.25	(15,792.25)	0.0000
21720 SPED District Settlement	50,000	1,322.00	39,126.97	10,873.03	78.2540
21900 SPED Work Training Pgm	11,217	109.29	2,377.07	8,839.93	21.1920
Total 21 Special Education St	28,525,937	2,575,844.54	23,741,759.14	4,784,177.86	83.2290 %
24500 SPED IDEAB Flo Thru 9-10	6,297,307	497,593.98	4,473,108.72	1,824,198.28	71.0320 %
24509 SPED IDEAB Flo Thru 8-9	0	0.00	82,323.89	(82,323.89)	0.0000
24510 SPED IDEAB 619 PS 9-10	206,119	15,519.14	123,644.67	82,474.33	59.9870
24519 SPED IDEAB 619 PS 8-9	0	0.00	0.00	0.00	0.0000
24569 SPED Safety Net 8-9	0	0.00	0.00	0.00	0.0000
24615 SPED Transition A	1,139	0.00	553.69	585.31	48.6120
Total 24 Special Education Fed	6,504,565	513,113.12	4,679,630.97	1,824,934.03	71.9440 %
31000 CTE Technical Support	223,338	17,962.14	176,548.30	46,789.70	79.0500 %
31510 CTE Administration	1,526,982	65,623.67	697,012.69	829,969.31	45.6460
31600 CTE Agriculture & Sci	324,615	29,327.84	241,591.98	83,023.02	74.4240
31605 CTE LTF Harvest	0	184.69	4,514.02	(4,514.02)	0.0000
31610 CTE Business Education	1,766,336	146,524.22	1,373,825.20	392,510.80	77.7780
31620 CTE Marketing Education	390,707	33,400.56	301,561.00	89,146.00	77.1830
31630 CTE Diverse Occupations	547,786	44,780.75	416,604.87	131,181.13	76.0520
31640 CTE Trade & Industry	1,738,232	156,751.44	1,489,072.13	249,159.87	85.6660
31650 CTE Family-Consumer Sci	1,176,440	105,132.40	945,546.09	230,893.91	80.3740
31670 CTE Technology Education	853,186	77,227.81	728,463.27	124,722.73	85.3820
31671 CTE Tech Ed Resale	0	195.65	9,691.98	(9,691.98)	0.0000
31680 CTE Health Occupations	318,262	26,377.70	237,965.11	80,296.89	74.7700
31710 CTE Career Guidance	560,501	46,694.08	413,517.86	146,983.14	73.7760
31810 CTE Equipment	0	0.00	46,181.27	(46,181.27)	0.0000
31901 CTE Running Start	169,178	0.00	59,623.31	109,554.69	35.2430
31902 CTE Fresh Start	55,737	0.00	117,119.36	(61,382.36)	210.1290
Total 31 Career &Tech Ed State	9,651,300	750,182.95	7,258,838.44	2,392,461.56	75.2110 %
34500 CTE - Middle School	(3,099)	248.97	4,114.23	(7,213.23)	132.7600-%
Total 34 Career & Tech Ed MS	(3,099)	248.97	4,114.23	(7,213.23)	132.7600-%
38500 CTE Perkins Grant 9-10	337,579	19,786.28	175,718.26	161,860.74	52.0520 %
38509 CTE Perkins Grant 08-9	0	0.00	0.00	0.00	0.0000
Total 38 Career &Tech Ed Fed	337,579	19,786.28	175,718.26	161,860.74	52.0520 %
51010 Tl Disadvntgd C/O 9-10	763,140	47,325.51	332,523.01	430,616.99	43.5730 %

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PROGRAM AND DESCRIPTION	CURRENT YEAR BUDGET	CURRENT MONTH AMOUNT PAID	CURRENT YEAR YEAR TO DATE	UNEXPENDED BUDGET	PERCENT EXPENDED
51500 T1 Disadvantaged 9-10	10,356,508	860,639.85	6,525,641.80	3,830,866.20	63.0100 %
51509 T1 Disadvantaged 8-9	0	0.00	92,525.30	(92,525.30)	0.0000
51510 T1-B Even Start 9-10	223,000	18,187.89	136,240.96	86,759.04	61.0950
51600 T1-D Neglct&Del RH 9-10	66,017	4,815.52	69,646.07	(3,629.07)	105.4970
51610 T1-D N&D Mini Grant 9-10	8,090	0.00	139.87	7,950.13	1.7290
51760 T1 Dist Improvement 9-10	58,400	5,127.25	41,161.60	17,238.40	70.4820
51780 T1 Improvement Award	15,789	1,573.57	8,518.03	7,270.97	53.9490
51787 T1 Improvement Award	768	712.86	712.86	55.14	92.8200
Total 51 Disadvantaged Federal	11,491,712	938,382.45	7,207,109.50	4,284,602.50	62.7160 %
52010 BETT Peer Coaching 9-10	67,065	(464.21)	62,223.58	4,841.42	92.7810 %
52210 T4-A Safe/Drug Free 9-10	222,107	16,166.67	126,614.55	95,492.45	57.0060
52410 T2-A Teacher QA C/O 9-10	1,049,319	90,054.24	864,210.10	185,108.90	82.3590
52470 T2-A Teacher Quality 9-10	2,236,711	173,066.39	1,832,980.78	403,730.22	81.9500
52479 T2-A Teacher Quality 8-9	0	0.00	36,047.07	(36,047.07)	0.0000
52609 T5 Innovative Pgms 8-9	0	0.00	(878.36)	(878.36)	0.0000
52830 T2-D Enhancing Tech 9-10	119,065	7,461.76	69,288.74	49,776.26	58.1940
52839 T2-D Enhancing Tech 8-9	0	0.00	(804.59)	(804.59)	0.0000
Total 52 School Improvemnt Fed	3,694,267	286,284.85	2,993,047.77	701,219.23	81.0190 %
54200 Reading First 9-10	580,586	56,791.82	385,255.68	195,330.32	66.3560 %
54209 Reading First 8-9	0	0.00	20,645.24	(20,645.24)	0.0000
54509 Read 1st Cohort IV 8-9	10,769	0.00	10,768.82	0.18	99.9980
Total 54 Reading First, Federal	591,355	56,791.82	416,669.74	174,685.26	70.4600 %
55500 Learning Asst Program	5,684,095	474,250.41	3,865,928.77	1,818,166.23	68.0130 %
Total 55 Learning Asst Prog St	5,684,095	474,250.41	3,865,928.77	1,818,166.23	68.0130 %
56510 Remann Hall	1,154,667	73,746.59	665,594.24	489,072.76	57.6440 %
Total 56 State Inst, Ctrs &Hom	1,154,667	73,746.59	665,594.24	489,072.76	57.6440 %
58010 WASL Retake	13,530	0.00	157.55	13,372.45	1.1640 %
58020 Collection of Evidence	118,300	836.53	16,694.86	101,605.14	14.1120
58030 Navigation 101 9-10	23,365	2,063.18	8,357.96	15,007.04	35.7710
58079 Certificated Bonus	755,509	0.00	761,884.11	(6,375.11)	100.8440
58400 CTE State Grant 9-10	17,000	0.00	0.00	17,000.00	0.0000
58519 Science Coach Demo 8-9	0	0.00	0.00	0.00	0.0000
58560 College Readiness 9-10	0	10,720.00	10,720.00	(10,720.00)	0.0000
58569 College Readiness 8-9	36,292	0.00	39,644.69	(3,352.69)	109.2380
58589 Navigation 101 8-9	0	0.00	1,160.13	(1,160.13)	0.0000
58620 Navigation 101 9-10	120,000	1,365.73	64,541.03	55,458.97	53.7840
58640 Sch Imprv Cohort 7 9-10	21,092	1,995.77	18,103.08	2,988.92	85.8290
58650 Admin Intern 9-10	17,976	2,516.96	12,458.70	5,517.30	69.3070
58659 Admin Intern 08-9	0	0.00	0.00	0.00	0.0000
58680 WA 1st Robotics 9-10	15,140	4,259.31	14,838.21	301.79	98.0070
58690 P-3 Partnership Implmnt	10,000	1,364.07	1,364.07	8,635.93	13.6410
58999 WA State Grants 9-10	0	0.00	0.00	0.00	0.0000

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PROGRAM AND DESCRIPTION	CURRENT YEAR BUDGET	CURRENT MONTH AMOUNT PAID	CURRENT YEAR YEAR TO DATE	UNEXPENDED BUDGET	PERCENT EXPENDED
Total 58 Special & Pilot Prog	1,148,204	25,121.55	949,924.39	198,279.61	82.7310 %
61510 Head Start Regular 9-10	4,597,269	380,274.27	2,353,513.66	2,243,755.34	51.1940 %
61519 Head Start Regular 8-9	0	(81,895.43)	1,192,953.76	(1,192,953.76)	0.0000
61520 Head Start Train 9-10	50,213	31.28	10,559.88	39,653.12	21.0300
61528 Head Start Train 7-8	0	0.00	0.00	0.00	0.0000
61529 Head Start Train 8-9	0	16,012.90	28,116.72	(28,116.72)	0.0000
61550 Head Start ARRA 09-10	278,594	74,819.93	93,042.12	185,551.88	33.3970
Total 61 Head Start, Federal	4,926,076	389,242.95	3,678,186.14	1,247,889.86	74.6680 %
63006 Academic Success 05-6	0	0.00	0.00	0.00	0.0000 %
63009 Academic Success 08-9	0	0.00	0.00	0.00	0.0000
Total 63 Academic Success-PAS	0	0.00	0.00	0.00	0.0000 %
64500 Limited English 9-10	498,479	13,519.10	84,287.66	414,191.34	16.9090 %
64509 Limited English 8-9	0	0.00	2,137.56	(2,137.56)	0.0000
Total 64 Limited English	498,479	13,519.10	86,425.22	412,053.78	17.3380 %
65000 Transitional Bilingual	1,672,090	128,099.38	1,185,567.24	486,522.76	70.9030 %
Total 65 Transition Bilingual	1,672,090	128,099.38	1,185,567.24	486,522.76	70.9030 %
66000 I728 Student Achievement	169,586	0.00	0.00	169,586.00	0.0000 %
66100 I728 K-4 Class Size	0	0.00	24,345.25	(24,345.25)	0.0000
66110 I728 K-4 Class Sz C/O	0	4,793.38	42,272.68	(42,272.68)	0.0000
66200 I728 5-12 Class Size	0	0.00	43,156.85	(43,156.85)	0.0000
66210 I728 5-12 Class Sz C/O	671,604	67,975.24	601,575.48	70,028.52	89.5730
66300 I728 Extended Learning	0	0.00	30,513.19	(30,513.19)	0.0000
66310 I728 Ext Learning C/Over	899,506	67,471.18	578,978.61	320,527.39	64.3660
66400 I728 Professional Devel	50,000	0.00	45,149.03	4,850.97	90.2980
Total 66 I728 Student Achieve	1,790,696	140,239.80	1,365,991.09	424,704.91	76.2830 %
68500 Indian Education 9-10	105,352	10,213.62	107,120.40	(1,768.40)	101.6790 %
Total 68 Indian Ed, Federal	105,352	10,213.62	107,120.40	(1,768.40)	101.6790 %
69200 District Conferences	13,200	2,561.74	7,678.47	5,521.53	58.1700 %
Total 69 Compensatory, Other	13,200	2,561.74	7,678.47	5,521.53	58.1700 %
73000 Summer School - District	170,991	3,883.90	29,003.78	141,987.22	16.9620 %
73010 Summer School Programs	69	0.00	0.00	69.00	0.0000
Total 73 Summer School	171,060	3,883.90	29,003.78	142,056.22	16.9550 %
74000 Highly Capable	330,130	24,030.18	209,476.27	120,653.73	63.4530 %

Report Generation

REPORT: 10EXP-PROG
DATE: 06/29/10
General Fund

TACOMA SCHOOL DISTRICT NO. 10
STATEMENT OF EXPENDITURES BY PROGRAM - DETAIL
AS OF May 31, 2010

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PROGRAM AND DESCRIPTION	CURRENT YEAR BUDGET	CURRENT MONTH AMOUNT PAID	CURRENT YEAR YEAR TO DATE	UNEXPENDED BUDGET	PERCENT EXPENDED
Total 74 Highly Capable	330,130	24,030.18	209,476.27	120,653.73	63.4530 %
75200 Prof Dev-Math & Sci 9-10	687,179	25,631.94	249,576.54	437,602.46	36.3190 %
Total 75 Professional Develop	687,179	25,631.94	249,576.54	437,602.46	36.3190 %
79000 Other Instructional Prog	1,945,320	0.00	0.00	1,945,320.00	0.0000 %
79010 Tuition Based Preschool	166,784	11,964.42	107,768.06	59,015.94	64.6150
79020 - 21st Centry CLC 9-10	60,000	8,274.73	14,229.13	45,770.87	23.7150
79029 21st Centry CLC 8-9	0	(663.19)	0.00	0.00	0.0000
79040 Head Start Contributions	3,785	0.00	1,685.68	2,099.32	44.5360
79050 S Sound Laser All 9-10	47,962	2,475.64	11,240.63	36,721.37	23.4370
79058 S Sound Laser All 7-08	0	0.00	0.00	0.00	0.0000
79059 S Sound Laser All 8-9	710	0.00	710.00	0.00	100.0000
79060 21st Century Achievers	29,300	5,798.95	7,078.86	22,221.14	24.1600
79100 Early Childhood Ed 9-10	809,531	67,140.24	568,194.73	241,336.27	70.1880
79109 Early Childhood Ed 8-9	0	0.00	0.00	0.00	0.0000
79110 Medicaid Admin Match	1,266	0.00	0.00	1,266.00	0.0000
79122 Project Quality	237	235.63	235.63	1.37	99.4220
79140 Family Literacy 9-10	10,000	10,000.00	10,000.00	0.00	100.0000
79160 City Truancy 9-10	47,000	3,353.89	27,175.01	19,824.99	57.8190
79169 Tac. Truant Offcr 2009	0	0.00	0.00	0.00	0.0000
79170 Youth Service America	4,216	600.00	1,780.92	2,435.08	42.2420
79180 Pierce Cty Linkages Demo	2,500	913.50	1,975.19	524.81	79.0080
79190 ECEAP Contributions	690	0.00	0.00	690.00	0.0000
79200 JROTC - Army 9-10	300,234	22,060.09	212,582.24	87,651.76	70.8060
79209 JROTC - Army 08-09	0	0.00	0.00	0.00	0.0000
79210 Readiness To Learn	20,000	0.00	20,000.00	0.00	100.0000
79220 Refugee Impact 9-10	60,870	0.00	26,646.84	34,223.16	43.7770
79230 Arts In Ed Model Dev	23,365	936.80	9,086.25	14,278.75	38.8880
79240 Work Study 9-10	48,291	62.42	6,371.51	41,919.49	13.1940
79249 Work Study 8-09	0	0.00	0.00	0.00	0.0000
79250 Pierce County Arts/Centr	2,250	2,250.00	2,250.00	0.00	100.0000
79260 JROTC - Navy 9-10	175,888	14,843.96	130,167.91	45,720.09	74.0060
79269 JROTC - Navy 8-09	0	0.00	0.00	0.00	0.0000
79270 JROTC Navy Start-up 9-10	1,282	0.00	372.21	909.79	29.0340
79285 Tacoma Kids Rock	1,282	0.00	0.00	1,282.00	0.0000
79290 JROTC - Navy Uniforms 9-	2,492	913.81	7,061.85	(4,569.85)	283.3810
79299 JROTC - Navy Orientation	0	0.00	0.00	0.00	0.0000
79309 Lincoln Center Grant 8-9	1,321	626.74	8,301.79	(6,980.79)	628.4470
79310 SPED Community Preschool	132,373	1,348.28	40,660.19	91,712.81	30.7160
79325 Make A Splash	33	0.00	0.00	33.00	0.0000
79348 Rally Grant	142	0.00	0.00	142.00	0.0000
79380 Sequoia Foundation 9-10	5,000	0.00	5,000.00	0.00	100.0000
79490 Tacoma Truancy Ctr 9-10	44,170	3,823.81	36,904.15	7,265.85	83.5500
79499 Tacoma Truancy Ctr 8-9	0	205.90	205.90	(205.90)	0.0000
79500 JROTC - Air Force 9-10	181,975	14,815.15	135,652.52	46,322.48	74.5450
79509 JROTC - Air Force 8-09	0	0.00	0.00	0.00	0.0000
79518 JROTC - Air Force Disc	162	0.00	0.00	162.00	0.0000
79520 JROTC -Air Force Tuition	2,177	0.00	412.20	1,764.80	18.9340
79530 JROTC - Marines 9-10	168,788	11,534.42	95,083.89	73,704.11	56.3330
79539 JROTC - Marines 8-09	0	0.00	0.00	0.00	0.0000

Report Generation

REPORT: 10EXP-PROG
DATE: 06/29/10
General Fund

TACOMA SCHOOL DISTRICT NO. 10
STATEMENT OF EXPENDITURES BY PROGRAM - DETAIL
AS OF May 31, 2010

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PROGRAM AND DESCRIPTION	CURRENT YEAR BUDGET	CURRENT MONTH AMOUNT PAID	CURRENT YEAR YEAR TO DATE	UNEXPENDED BUDGET	PERCENT EXPENDED
79580 Curriculum Fundraising	144,992	7,168.62	90,011.11	54,980.89	62.0800 %
79590 Read to Me Program	42,247	34,397.90	34,397.90	7,849.10	81.4210
79604 Puyallup Tribe Charity	5,672	0.00	0.00	5,672.00	0.0000
79618 Puyallup Tribe 7-8	33,828	115.20	37,208.23	(3,380.23)	109.9920
79619 Puyallup Tribe 8-9	95,000	15,295.15	50,729.48	44,270.52	53.3990
79710 ECEAP/Comm Preschool NET	32,611	2,799.77	25,249.38	7,361.62	77.4260
79720 Family Connect - Stewart	9,910	0.00	5,542.61	4,367.39	55.9290
79780 Hilltop Artists	170,876	14,348.67	129,138.07	41,737.93	75.5740
79840 Montessori Startup-Geige	0	44.00	3,229.86	(3,229.86)	0.0000
79850 Arts Collaboration	32,868	583.37	5,505.13	27,362.87	16.7490
79870 Adult Crossing Guards	215,249	28,045.56	215,817.43	(568.43)	100.2640
79884 Nat'l Board Project	106,077	490.74	44,101.06	61,975.94	41.5750
79900 Diagnostic Assessment	65,648	19,056.91	34,267.01	31,380.99	52.1980
79920 At Risk Kids Act 9-10	12,176	3,615.83	6,698.19	5,477.81	55.0110
79929 Alt Act At Risk St 8-9	3,041	0.00	3,364.66	(323.66)	110.6430
79992 Flight to the Future	322	0.00	322.00	0.00	100.0000
Total 79 Other Instructional	5,271,913	309,476.91	2,174,415.41	3,097,497.59	41.2450 %
89010 Facility Use	122,100	22,291.32	207,055.47	(84,955.47)	169.5790 %
89020 Facility Use - Fields	5,700	729.92	3,386.45	2,313.55	59.4110
89030 Facility Use - Swim Pool	12,300	1,917.09	6,488.40	5,811.60	52.7510
89040 Facility Use - Stadiums	13,000	603.80	9,596.59	3,403.41	73.8200
89050 Facility Use - Theaters	65,800	7,987.88	50,472.43	15,327.57	76.7060
89150 Community Nutrition Svcs	136,050	0.00	0.00	136,050.00	0.0000
Total 89 Community Services	354,950	33,530.01	276,999.34	77,950.66	78.0390 %
97000 District Wide Support	40,969,380	3,009,522.19	29,241,675.55	11,727,704.45	71.3740 %
97090 General Administration	2,188,393	22,392.65	47,548.13	2,140,844.87	2.1730
97440 DWS - Fund Balance	261,600	12,790.58	149,103.01	112,496.99	56.9970
97580 Security	1,308,812	60,441.22	1,076,175.76	232,636.24	82.2250
97910 ERP Project Support	391,245	18,237.68	189,575.94	201,669.06	48.4550
Total 97 District-wide Support	45,119,430	3,123,384.32	30,704,078.39	14,415,351.61	68.0510 %
98000 Nutrition Services	12,208,839	1,111,497.49	9,872,806.14	2,336,032.86	80.8660 %
98030 Summer Nutrition Svcs	0	9,849.98	10,164.84	(10,164.84)	0.0000
98100 NSLP ARRA Eqmt Funds	0	0.00	4,262.70	(4,262.70)	0.0000
Total 98 Nutrition Services	12,208,839	1,121,347.47	9,887,233.68	2,321,605.32	80.9840 %
99000 Pupil Transportation	10,530,640	438,884.36	7,707,217.25	2,823,422.75	73.1880 %
99110 Pupil Transport Ex Curr	(170,000)	0.00	143,805.03	(313,805.03)	84.5910-
99120 Pupil Transport - FT	(130,268)	(12,622.24)	(251,768.52)	121,500.52	193.2700
99440 Pupil Transport FB	50,000	0.00	0.00	50,000.00	0.0000
Total 99 Pupil Transportation	10,280,372	426,262.12	7,599,253.76	2,681,118.24	73.9200 %
Total General Fund	326,518,064	25,340,154.41	235,198,235.18	91,319,828.82	72.0320 %

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: 40IS TACOMA SCHOOL DISTRICT NO. 10
 DATE: 06/29/10 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 Associated Student Body Fund AS OF May 31, 2010

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BUDGET STATUS Associated Student Body Fund	BUDGET	ACTUAL	UNEXPENDED BUDGET	% OF BUDGET YTD	% OF BUDGET PRIOR YTD
Fund Balance Accts	1,659,455	2,025,244.24	365,789.24	122.04 %	127.50 %
Total Beginning Balance	1,659,455	2,025,244.24	365,789.24	122.04%	127.50%
1000 General Student Body	1,457,170	726,087.76	(731,082.24)	49.83%	45.63%
2000 Athletics	243,050	266,176.19	23,126.19	109.52	101.70
3000 Classes	387,550	240,983.69	(146,566.31)	62.18	51.70
4000 Clubs	1,661,006	488,564.71	(1,172,441.29)	29.41	25.85
6000 Private Money	84,000	17,401.99	(66,598.01)	20.72	11.85
Total Revenue	3,832,776	1,739,214.34	(2,093,561.66)	45.38%	39.93%
Total Resources Available	5,492,231	3,764,458.58	(1,727,772.42)	68.54%	63.33%
1000 General Student Body	1,594,147	721,238.45	872,908.55	45.24%	41.76%
2000 Athletics	300,206	101,478.26	198,727.74	33.80	33.92
3000 Classes	332,100	150,500.02	181,599.98	45.32	36.98
4000 Clubs	1,635,222	423,187.61	1,212,034.39	25.88	22.75
6000 Private Money	81,314	33,266.21	48,047.79	40.91	35.29
Total Expenditures	3,942,989	1,429,670.55	2,513,318.45	36.26%	32.58%
Total Uses of Resources	3,942,989	1,429,670.55	2,513,318.45	36.26%	32.58%
Total Ending Fund Balance	1,549,242	2,334,788.03	785,546.03	150.71%	150.03%

Rev and Exp with Adoptd Budget

REPORT : TS311
DATE : 06/29/10

TACOMA SCHOOL DISTRICT NO. 40
ASSOCIATED STUDENT BODY FUND
REVENUES & EXPENDITURES WITH ADOPTED BUDGET
AS OF MAY 31, 2010

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S C H O O L	BEGINNING BALANCE	REVENUES	EXPENDITURES	ADOPTED BUDGETED EXPENDITURES	FUND BALANCE W/O IMPREST FUNDS	IMPREST FUNDS	FUND BALANCE
DISTRICT FINANCE	2,036.80	-579.00	0.00	0.00	1,457.80	0.00	1,457.80
ARLINGTON	280.97	0.74	105.54	1,250.00	176.17	0.00	176.17
BIRNEY	9,377.22	6,118.12	5,044.87	24,000.00	10,450.47	0.00	10,450.47
BLIX	3,525.75	520.51	1,113.63	8,800.00	2,932.63	0.00	2,932.63
BOZE	4,569.75	14,375.84	14,367.03	13,434.00	4,578.56	0.00	4,578.56
BROWNS PT	9,805.36	12,224.87	1,739.00	40,075.00	20,291.23	0.00	20,291.23
BRYANT	10,292.04	2,280.51	3,395.80	19,100.00	9,176.75	0.00	9,176.75
CRESCENT HTS	1,360.16	4,540.53	3,338.75	3,400.00	2,561.94	0.00	2,561.94
DELONG	12,269.69	17,100.86	3,962.14	16,405.00	25,408.41	0.00	25,408.41
DOWNING	8,349.32	19,545.26	14,091.46	20,500.00	13,803.12	0.00	13,803.12
EDISON	925.36	1,330.72	31.35	5,000.00	2,224.73	0.00	2,224.73
FAWCETT	1,246.07	6,883.27	6,042.28	3,200.00	2,089.06	0.00	2,089.06
FERN HILL	2,421.12	2,380.66	2,424.19	10,350.00	2,377.59	0.00	2,377.59
FRANKLIN	5,982.05	177.20	1,264.31	6,500.00	4,894.94	0.00	4,894.94
GEIGER	1,876.10	4.57	320.00	1,000.00	1,560.67	0.00	1,560.67
GRANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
STAFFORD	0.00	0.00	0.00	0.00	0.00	0.00	0.00
JEFFERSON	4,758.41	6,239.81	4,633.01	5,200.00	6,365.21	0.00	6,365.21
LARCHMONT	9,538.20	9,776.64	8,523.45	16,500.00	10,791.39	0.00	10,791.39
LISTER	11,612.95	14,382.98	11,480.28	25,200.00	14,515.65	0.00	14,515.65
LOWELL	3,334.75	809.86	764.19	1,925.00	3,380.42	0.00	3,380.42
LYON	9,421.29	2,448.05	2,062.40	4,550.00	9,806.94	0.00	9,806.94
MANITOU PK	9,771.63	16,549.81	13,296.86	7,425.00	13,024.58	0.00	13,024.58
MANN	4,539.57	501.43	1,345.02	6,200.00	3,695.98	0.00	3,695.98
MCCARVER	3,812.27	2,238.74	4,376.42	7,500.00	1,674.59	0.00	1,674.59
MCKINLEY	3,140.15	4,038.97	3,315.72	5,200.00	3,863.40	0.00	3,863.40
NE TACOMA	3,680.34	13,658.35	13,683.30	6,400.00	3,655.39	0.00	3,655.39
PT DEFIANCE	19,364.33	18,796.59	19,858.72	23,330.00	18,302.20	0.00	18,302.20
REED	6,614.07	13,477.43	10,524.24	11,700.00	9,567.26	0.00	9,567.26
ROOSEVELT	2,656.96	99.28	173.79	2,790.00	2,582.45	0.00	2,582.45
SHERIDAN	9,601.16	1,183.19	1,185.73	4,500.00	9,598.62	0.00	9,598.62
SHERMAN	4,632.45	12,923.59	11,684.87	14,000.00	5,871.17	0.00	5,871.17
STANLEY	2,947.36	8.03	201.04	1,900.00	2,754.35	0.00	2,754.35
SKYLINE	12,429.59	22,348.37	18,938.31	10,575.00	15,839.65	0.00	15,839.65
WAINWRIGHT	4,915.64	848.88	398.03	3,700.00	5,366.49	0.00	5,366.49
HOYT	1,073.49	10,713.83	11,064.30	22,400.00	723.02	0.00	723.02
WHITMAN	9,168.83	2,333.73	3,295.21	3,600.00	8,207.35	0.00	8,207.35
WHITTIER	6,752.90	12,736.89	8,304.15	20,400.00	11,185.64	0.00	11,185.64
GIAUDRONE	59,289.68	25,760.31	21,686.54	83,155.00	63,363.45	0.00	63,363.45
BAKER	48,745.68	48,466.88	15,237.16	23,230.00	81,975.40	0.00	81,975.40
GAULT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GRAY	89,314.15	50,025.51	40,016.99	109,400.00	99,322.67	0.00	99,322.67
HUNT	20,757.75	4,354.44	7,924.25	31,250.00	17,187.94	0.00	17,187.94
JASON LEE	25,896.53	5,133.36	5,482.59	67,300.00	25,547.30	0.00	25,547.30
MASON	12,635.81	10,611.44	11,528.53	39,950.00	11,722.72	0.00	11,722.72
MCILVAIGH	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MEEKER	66,726.03	167,281.14	139,350.55	219,000.00	94,656.62	0.00	94,656.62
STEWART	120,277.89	56,094.79	61,100.83	97,250.00	115,271.85	0.00	115,271.85
TRUMAN	59,115.99	34,553.74	32,315.90	67,850.00	61,353.83	0.00	61,353.83
1ST CREEK	16,538.02	35,899.64	34,742.33	52,000.00	17,695.33	0.00	17,695.33

Rev and Exp with Adoptd Budget

REPORT : TS311
DATE : 06/29/10

TACOMA SCHOOL DISTRICT NO. 40
ASSOCIATED STUDENT BODY FUND
REVENUES & EXPENDITURES WITH ADOPTED BUDGET
AS OF MAY 31, 2010

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S C H O O L	BEGINNING BALANCE	REVENUES	EXPENDITURES	ADOPTED BUDGETED EXPENDITURES	FUND BALANCE W/O IMPREST FUNDS	IMPREST FUNDS	FUND BALANCE
FOSS	177,027.31	118,903.93	135,674.80	329,588.00	160,256.44	0.00	160,256.44
LINCOLN	107,577.91	152,385.16	154,786.94	230,645.00	105,176.13	0.00	105,176.13
MT TAHOMA	283,374.45	164,331.27	139,096.23	632,846.00	308,609.49	0.00	308,609.49
STADIUM	350,613.75	218,380.22	173,989.03	738,430.00	395,004.94	0.00	395,004.94
WILSON	230,567.67	190,308.62	159,092.02	666,306.00	261,784.27	0.00	261,784.27
OAKLAND	1,360.40	1,515.93	692.31	125.00	2,184.02	0.00	2,184.02
TSOTA	30,320.09	13,338.54	16,651.39	49,555.00	27,007.24	0.00	27,007.24
SAMI	0.00	868.20	0.00	11,100.00	868.20	0.00	868.20
C&I	26,585.58	62.24	0.00	0.00	26,647.82	0.00	26,647.82
DISTRICT A&A	41,688.97	177,822.77	54,732.19	76,000.00	164,779.55	0.00	164,779.55
YOUNG AMBASSADORS	38,740.48	10,097.10	19,220.58	40,000.00	29,617.00	0.00	29,617.00
CAB	0.00	0.00	0.00	0.00	0.00	0.00	0.00
T O T A L S	2,025,244.24	1,739,214.34	1,429,670.55	3,942,989.00	2,334,788.03	0.00	2,334,788.03

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. On February 9, 2010, voters approved a \$140 million capital project levy. These funds have been and will be 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 constructed on the old Mount Tahoma site was completed and opened nine months early on January 5, 2009. The project received the Polished Apple Award, the top state award, from the Council of Education Facilities Planners International (CEFPI) and a Merit Award from the American Institute of Architects/Washington Council (AIA/WA).
- The district is working with Historic Tacoma on a project to document and preserve Tacoma's historic schools.
- The construction of First Creek Middle School (the new middle school at Portland Ave.) was completed. Students from Gault and McIlvaigh Middle Schools began attending the new First Creek Middle School in 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 following are some of the honors recently received:

- Lincoln High School design and reconstruction project won several awards including:
 - 2008 Excellence in Masonry Design Honor Award for Rehabilitation/Restoration
 - 2008 Distinguished Project Award
 - Bronze Award from the 25th Annual Reconstruction and Renovation Awards
 - Lee J. Brockway Award
 - Shirley Cooper Award
 - Council of Education Facilities Planners International (CEFPI) Pacific Northwest Honorable Mention Citation

CAPITAL PROJECTS FUND continued

- Gray Middle School replacement project won several awards including:
 - 2006 Design Concept Award from CEFPI
 - 2009 Civic Design Merit Award from American Institute of Architects (AIA)
 - 2009 Design Honor Award from AIA Southwest Washington
 - 2009 Polished Apple Award from CEFPI
- Wilson High School addition received several awards including:
 - 2008 Citation of Design Excellence from *Learning by Design* Magazine
 - 2008 Green Design Awards – Outstanding Architecture & Design in Education: Judge's Choice IEQ – Visual, Acoustical, Thermal & Air Quality from *School Planning & Management* Magazine
 - 2009 Citation Award from American Institute of Architects Southwest Washington

Small capital projects planning include:

- Foss High School Little Theater upgrades
- Lincoln High School performing arts center upgrades
- Stadium High School Athletic field turf replacement
- Wilson High School roof replacement and performing arts center upgrades
- Jason Lee Middle School synthetic turf playfield
- 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: 201S
DATE: 06/29/10
Capital Projects Fund

TACOMA SCHOOL DISTRICT NO. 10
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
AS OF May 31, 2010

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BUDGET STATUS	Capital Projects Fund	BUDGET	ACTUAL	UNEXPENDED BUDGET	% OF BUDGET YTD	% OF BUDGET PRIOR YTD
3820	Reserved For Encumbrances	0	354,289.00	354,289.00	0.00 %	0.00 %
3835	Reserved for Arbitrage Rebate	0	1,276,583.00	1,276,583.00	0.00	0.00
3863	Reserve for Technology	0	17,528,259.00	17,528,259.00	0.00	0.00
3867	Reserve for Construction	0	60,378,713.34	60,378,713.34	0.00	0.00
3875	Unreserved, Designated Conting	0	682,349.00	682,349.00	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	80,220,193.34	(19,779,806.66)	0.00 %	0.00 %
1000	Local Taxes	0	36.03	36.03	0.00%	0.00%
2000	Local Non-Tax	311,800	411,335.95	99,535.95	131.92	19.50
4000	State Special Purpose	5,348,255	3,253,102.09	(2,095,152.91)	60.83	19.57
9000	Other Financing Sources	5,680,000	1,578,780.60	(4,101,219.40)	27.80	131.57
Total Revenue		11,340,055	5,243,254.67	(6,096,800.33)	46.24%	26.31%
Total Resources Available		111,340,055	85,463,448.01	(25,876,606.99)	76.76%	71.26%
12	- Site Improvements	164,300	157,476.02	6,823.98	95.85%	46.43%
21	- New Buildings	15,382,600	6,984,160.22	8,398,439.78	45.40	17.64
22	- Remodeled Building	30,000,000	1,402,949.78	28,597,050.22	4.68	5.33
31	- Initial Equipment	7,062,300	4,256,055.10	2,806,244.90	60.26	26.65
51	- Sale of Real Estate	0	71,947.32	(71,947.32)	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		52,759,200	12,916,877.44	39,842,322.56	24.48%	15.62%
Other Financing Uses		2,276,971	0.00	2,276,971.00	0.00%	0.00%
Total Uses of Resources		55,036,171	12,916,877.44	42,119,293.56	23.47%	15.60%
Ending Fund Balance		56,303,884	72,546,570.57	16,242,686.57	128.85%	195.36%
3820	Reserved For Encumbrances	0	354,289.00	354,289.00	0.00%	0.00%
3835	Reserved for Arbitrage Rebate	0	1,276,583.00	1,276,583.00	0.00	0.00
3850	Reserve For Self-Insurance	0	337,143.64	337,143.64	0.00	0.00
3861	Reserve of Bond Proceeds	0	(337,143.64)	(337,143.64)	0.00	0.00
3863	Reserve for Technology	0	17,528,259.00	17,528,259.00	0.00	0.00
3867	Reserve for Construction	0	60,378,713.34	60,378,713.34	0.00	0.00
3875	Unreserved, Designated Conting	0	682,349.00	682,349.00	0.00	0.00
3890	Unreserved Fund Balance	100,000,000	(7,673,622.77)	(107,673,622.77)	7.67	7.67
Total Ending Balance		100,000,000	72,546,570.57	(27,453,429.43)	72.55%	72.55%

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REPORT: 20REV
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Capital Projects Fund

TACOMA SCHOOL DISTRICT NO. 10
STATEMENT OF REVENUE, BUDGET AND ACTUAL
AS OF May 31, 2010

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BUDGET STATUS	Capital Projects Fund	BUDGET	CURRENT PERIOD REVENUES	YEAR TO DATE REVENUES	% OF BUDGET
10000	Local Taxes				
411000	Local Property Tax	0	0.00	36.03	0.00 %
	Sub Total	0	0.00	36.03	0.00 %
20000	Local Non-Tax				
423000	Investment Earnings	271,800	14,637.02	162,365.95	59.74 %
429050	Mitigation Fees	40,000	0.00	750.00	1.88
429100	E-Rate Discount	0	0.00	248,220.00	0.00
	Sub Total	311,800	14,637.02	411,335.95	131.92 %
30000	State, General Purpose				
40000	State, Special Purpose				
441300	State Matching - Paid Direct t	5,348,255	35,291.88	3,253,102.09	60.83 %
	Sub Total	5,348,255	35,291.88	3,253,102.09	60.83 %
50000	Federal, General Purpose				
60000	Federal, Special Purpose				
70000	Rev From Other Districts				
80000	Rev From Other Agen/Asso				
90000	Other Financing Sources				
491000	Sale of Bonds	4,100,000	0.00	0.00	0.00 %
492000	Sale of Real Property	1,580,000	0.00	1,578,780.60	99.92
	Sub Total	5,680,000	0.00	1,578,780.60	27.80 %
	Total Revenues	11,340,055	49,928.90	5,243,254.67	46.24 %

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 2009-10, the district received \$543,488 in depreciation from the state for district buses. Through the bus replacement plan, the district purchased a total of five new buses this year. In addition, the district is planning to replace five buses each year for the next three years. This plan includes upgrades which address emerging safety requirements for the transportation of students. To that end, the district implemented digital cameras and will be installing global positioning systems (GPS) in all current buses in the 2009-10 school year.

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

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REPORT: 90IS
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 Transportation Vehicle Fund

TACOMA SCHOOL DISTRICT NO. 10
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 AS OF May 31, 2010

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BUDGET STATUS	Transportation Vehicle Fund	BUDGET	ACTUAL	UNEXPENDED BUDGET	% OF BUDGET YTD	% OF BUDGET PRIOR YTD
890 Unreserved Fund Balance		1,950,000	2,334,189.34	384,189.34	119.70 %	130.77 %
Total Beginning Balance		1,950,000	2,334,189.34	384,189.34	119.70 %	130.77 %
2000 Local Non-Tax		15,000	6,645.15	(8,354.85)	44.30%	16.61%
4000 State - Special Purpose		485,000	543,488.24	58,488.24	112.06	135.87
9000 Other Financing Sources		0	16,110.36	16,110.36	0.00	0.00
Total Revenue		500,000	566,243.75	66,243.75	113.25%	128.69%
Total Resources Available		2,450,000	2,900,433.09	450,433.09	118.39%	130.36%
5910 Barcoded Eqmt - Buses		1,105,000	478,437.91	626,562.09	43.30%	76.55%
Total Expenditures		1,105,000	478,437.91	626,562.09	43.30%	76.55%
Total Uses of Resources		1,105,000	478,437.91	626,562.09	43.30%	76.55%
Total Ending Fund Balance		1,345,000	2,421,995.18	1,076,995.18	180.07%	151.38%
820 Reserved For Encumbrances		0	337,070.90	337,070.90	0.00%	0.00%
890 Unreserved Fund Balance		1,950,000	2,084,924.28	134,924.28	106.92	116.80
Total Ending Balance		1,950,000	2,421,995.18	471,995.18	124.21%	135.69%

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Transportation Vehicle Fund

TACOMA SCHOOL DISTRICT NO. 10
STATEMENT OF REVENUE, BUDGET AND ACTUAL
AS OF May 31, 2010

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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	15,000	0.00	6,645.15	44.30 %
	Sub Total	15,000	0.00	6,645.15	44.30 %
30000	State, General Purpose	-----	-----	-----	-----
40000	State, Special Purpose	-----	-----	-----	-----
444990	Transportation - Depreciation	485,000	0.00	543,488.24	112.06 %
	Sub Total	485,000	0.00	543,488.24	112.06 %
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	16,110.36	0.00 %
	Sub Total	0	0.00	16,110.36	0.00 %
		-----	-----	-----	-----
	Total Revenues	500,000	0.00	566,243.75	113.25 %
		=====	=====	=====	=====

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.

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REPORT: 30IS
DATE: 06/29/10
DSF/LTDG Fund

TACOMA SCHOOL DISTRICT NO. 10
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
AS OF May 31, 2010

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BUDGET STATUS DSF/LTDG Fund	BUDGET	ACTUAL	UNEXPENDED BUDGET	% OF BUDGET YTD	% OF BUDGET PRIOR YTD
890 Unreserved Fund Balance	2,500,000	2,409,973.64	(90,026.36)	96.40 %	47.18 %
Total Beginning Balance	2,500,000	2,409,973.64	(90,026.36)	96.40 %	47.18 %
1000 Local Taxes	31,957,400	31,401,340.64	(556,059.36)	98.26%	83.47%
2000 Local Non-Tax	42,000	3,244.00	(38,756.00)	7.72	1.38
9000 Other Financing Sources	388,578	44,289.00	(344,289.00)	11.40	50.00
Total Revenue	32,387,978	31,448,873.64	(939,104.36)	97.10%	82.88%
Total Resources Available	34,887,978	33,858,847.28	(1,029,130.72)	97.05%	78.65%
5728 Principal Payments	13,428,578	10,874,289.00	2,554,289.00	80.98%	44.21%
5730 Interest Payments	14,016,813	7,138,793.75	6,878,019.25	50.93	47.15
5790 Other Expenditures	250,000	1,521.00	248,479.00	0.61	0.61
Total Expenditures	27,695,391	18,014,603.75	9,680,787.25	65.05%	45.05%
Total Uses of Resources	27,695,391	18,014,603.75	9,680,787.25	65.05%	45.05%
Total Ending Fund Balance	7,192,587	15,844,243.53	8,651,656.53	220.29%	517.31%
890 Unreserved Fund Balance	2,500,000	15,844,243.53	13,344,243.53	633.77%	310.19%
Total Ending Balance	2,500,000	15,844,243.53	13,344,243.53	633.77%	310.19%

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REPORT: 30REV
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DSF/LTDG Fund

TACOMA SCHOOL DISTRICT NO. 10
STATEMENT OF REVENUE, BUDGET AND ACTUAL
AS OF May 31, 2010

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BUDGET STATUS	DSF/LTDG Fund	BUDGET	CURRENT PERIOD REVENUES	YEAR TO DATE REVENUES	% OF BUDGET
	10000 Local Taxes				
411000	Local Property Tax	31,957,400	2,289,728.69	31,401,340.64	98.26 %
	Sub Total	31,957,400	2,289,728.69	31,401,340.64	98.26 %
	20000 Local Non-Tax				
423000	Investment Earnings	42,000	1,140.72	3,244.00	7.72 %
	Sub Total	42,000	1,140.72	3,244.00	7.72 %
	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	388,578	0.00	44,289.00	11.40 %
	Sub Total	388,578	0.00	44,289.00	11.40 %
	Total Revenues	32,387,978	2,290,869.41	31,448,873.64	97.10 %

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 06/07, 07/08 & 08/09) 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	\$ 69,682,630	28.41%	\$ 71,883,417	29.09%	\$ 2,200,787
Local Non-Tax	5,343,523	2.18%	4,519,988	1.83%	(823,535)
State, General Purpose	105,829,406	43.14%	107,713,242	43.59%	1,883,836
State, Special Purpose	27,235,684	11.10%	25,106,735	10.16%	(2,128,949)
Federal, General Purpose	283,950	0.12%	264,399	0.11%	(19,551)
Federal, Special Purpose	35,854,260	14.62%	36,322,485	14.70%	468,225
Revenue - Other District	1,073,380	0.44%	1,188,082	0.48%	114,702
Revenue - Other Agencies	8,539	0.00%	88,010	0.04%	79,471
Revenue - Other Financing	-	0.00%	29,242	0.01%	29,242
Total Revenue	\$ 245,311,372	100.00%	\$ 247,115,599	100.00%	\$ 1,804,227

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	\$ 112,809,291	46.76%	\$ 113,296,556	48.17%	\$ (487,265)
Classified Salaries	40,890,258	16.95%	40,108,239	17.05%	782,019
Employee Benefits	51,380,519	21.30%	51,095,642	21.72%	284,877
Supplies and Materials	16,012,343	6.64%	11,522,843	4.90%	4,489,500
Contractual Services	18,956,827	7.86%	18,583,663	7.90%	373,164
Local Mileage & Travel	369,129	0.15%	384,101	0.16%	(14,972)
Capital Outlay	831,168	0.34%	207,192	0.09%	623,976
Total Expenditures	\$ 241,249,535	100.00%	\$ 235,198,236	100.00%	\$ 6,051,299

* Actual data through May 2010

APPENDIX B

Financial Statement 2009-10				
	(1) Budget	(2) Projection Method 1	(3) Projection Method 2	(4) Variance (1) vs. (3)
Beginning Fund Balance	\$ 37,795,575	\$ 39,376,177	\$ 39,376,177	\$ 1,580,602
Revenue	319,694,453	315,769,256	316,376,545	(3,317,908)
Other Financing Sources	<u>2,188,393</u>	<u>1,974,616</u>	<u>2,217,635</u>	<u>29,242</u>
Total Resources Available	359,678,421	357,120,049	357,970,356	(1,708,065)
Expenditures	326,222,864	313,376,989	313,155,470	13,067,394
Other Financing Uses	<u>300,000</u>	<u>-</u>	<u>-</u>	<u>300,000</u>
Total Use of Resources	326,522,864	313,376,989	313,155,470	13,367,394
Ending Fund Balance	<u>\$ 33,155,557</u>	<u>\$ 43,743,060</u>	<u>\$ 44,814,886</u>	<u>\$ 11,659,329</u>
Detail of Ending Fund Balance				
Reserve for Encumbrances	\$ 2,018,655	\$ 181,817	\$ 181,817	\$ (1,836,838)
Reserve for Inventory	1,663,396	1,694,943	1,694,943	31,547
Reserve for Self-Insurance	1,500,000	1,500,000	1,500,000	-
Reserve for Debt and Fiscal	8,217,949	10,023,240	10,023,240	1,805,291
Reserve for CarryOver	1,092,742	2,176,590	2,176,590	1,083,848
Reserve for C&I Initiative	3,281,126	4,310,701	4,310,701	1,029,575
Reserve for Student Achievement	-	-	-	-
Reserve for Special Education	3,770,455	3,770,455	3,770,455	-
Unreserve, Designated for Other Items	10,611,234	19,085,314	20,157,140	9,545,906
Unreserve, Designated for Contingencies	1,000,000	1,000,000	1,000,000	-
Unreserved Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balance	\$ 33,155,557	\$ 43,743,060	\$ 44,814,886	\$ 11,659,329
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)
	Adoptions	2,360,000	4,560,000	3,639,021	3,078,881	3,704,410	2,516,095	2,267,674	1,355,038	1,817,860	3,197,351	28,496,330
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
	Other	300,000	410,000	1,210,000	1,099,203	2,454,975	2,067,074	874,636	852,205	853,312	409,686	10,531,092
	Total	\$2,660,000	\$4,970,000	\$4,849,021	\$4,178,084	\$6,159,385	\$4,583,169	\$3,142,310	\$2,207,243	\$2,671,172	\$3,607,037	\$39,027,422
	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
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Tacoma Public Schools
Curriculum and Instruction - Schedule of Expenditures

BRC	Description	Actual Expenditures to Date						Total Expenditures	Revised Budget 2009-2010
		2003-2004	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009		
700	Curriculum Direction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
708	Technology Training	246,464	135,812	41,785	(551)	-	-	1,426,810	5
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	467,135	10,829,274	413,500
712	Social Studies K-12	11,076	8,260	13,296	11,902	253,586	44,626	2,176,619	2,036,515
713	Fine Arts	3,512	10,380	3,477	30,520	49,393	94,523	1,606,857	176,000
714	Second Language	32,015	54,634	216,465	116,816	43,207	67,548	1,389,646	10,000
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	153,865	10,282,043	415,000
719	Assessment	59,974	27,873	106,700	115,527	140,559	142,249	1,244,835	113,928
720	Science K-12	932,517	753,823	162,495	264,618	239,350	151,093	6,568,577	182,800
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	7,427	251,825	430,000
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)	-
	Adoptions	2,418,867	2,368,731	1,101,892	2,639,825	5,245,166	1,128,466	43,399,277	3,777,748
710	Debt Service	-	-	-	-	-	-	5,591,620	-
716	Textbook Depository	241,433	66,945	47,118	53,472	62,299	(25,564)	3,402,934	11,379
717	Promotion Policy	1,643	-	-	-	-	-	1,983,884	-
	Other	243,076	66,945	47,118	53,472	62,299	(25,564)	10,978,438	11,379
	Total	\$2,661,943	\$2,435,676	\$1,149,010	\$2,693,297	\$5,307,465	\$1,102,902	\$54,377,715	\$3,789,127
	Optional Training Days	3	4	4	4	4	4	-	4

Optional Days	893,115	1,326,554	1,220,427	1,330,450	1,297,465	1,739,170	1,383,244
Total	\$3,555,058	\$3,762,230	\$2,369,437	\$4,023,747	\$6,604,930	\$2,842,072	\$5,172,371

**GRANT ACTIVITY FOR 2009-2010
AS OF MAY 2010**

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)
2008-2009 Programs									
LAP-carryover	55500	503,262		503,262	23,188	480,074		503,262	
Remann Hall-carryover	56510	35,364		35,364		35,364		35,364	
Head Start Regular	61519	1,286,781		1,286,781	95,317	1,191,464		1,286,781	
Head Start Training	61529	30,366		30,366	2,249	28,117		30,366	
Student Achievement - Carryover	66000		1,790,696	1,790,696			1,790,696	1,790,696	
Subtotal		1,855,773	1,790,696	3,646,469	120,754	1,735,019	1,790,696	3,646,469	
2009-2010 Programs									
ARRA - Title I	11500	4,096,093		4,096,093	142,651	2,953,442		3,096,093	1,000,000
ARRA - State Fiscal Stabilization	13100	2,549,034		2,549,034	331,326	2,217,708		2,549,034	
ARRA - Student Achievement	136xx	3,115,386		3,115,386	404,940	2,710,445		3,115,386	
ARRA - Spec Ed IDEAB	14500	7,286,276		7,286,276	335,712	6,950,564		7,286,276	
ARRA - Spec Ed Pre-school	14510	278,985		278,985	12,854	266,131		278,985	
ARRA - McKinney Vento	18500	30,000		30,000	1,382	28,618		30,000	
ARRA - Title II Part D (E2T2)	19500	251,345		251,345	4,990	103,310		108,300	143,045
ARRA - TL21	19510	22,800		22,800	872	18,046		18,918	3,882
ARRA - Peer Coaching	19520	58,500		58,500	649	13,428		14,077	44,423
Flow Through	24500	6,608,408		6,608,408	304,480	6,303,928		6,608,408	
Supp Serv Presch Hdcp Cldm	24510	265,452		265,452	12,231	253,221		265,452	
Spec Ed Transition Activities	24615	1,139		1,139		1,139		1,139	
C Perkins - Program Imp.	38500	374,954		374,954	17,277	357,677		374,954	
Title I Carry over	51010	1,480,814		1,480,814	68,228	1,412,586		1,480,814	
Title I	51500	10,793,108		10,793,108	428,176	8,864,932		9,293,108	1,500,000
Title I Part B - Even Start	51510	223,000		223,000		221,000		221,000	2,000
Title I-Part D-N&D/Rmn Hall	51600	69,205		69,205	4,036	83,557		87,593	(18,388)
Title I-Part D Mini-Grant	51610	8,480		8,480	391	8,089		8,480	
District Improvement	51760	65,000		65,000	2,995	62,005		65,000	
Title I Award-Mann	51787	768		768		768		768	
Title I Awards	51780	15,789		15,789		9,662		9,662	6,127
EETT Peer Coaching	52010	70,382		70,382	2,899	60,023		62,921	7,461
Title IV SDFS	52210	226,549		226,549	4,271	213,550		217,821	8,728
Title II Pt. A - Carryover	52410	1,602,735		1,602,735	73,845	1,528,890		1,602,735	
Title II Pt. A -CSR/Prof Develop	52470	2,344,744		2,344,744	82,003	1,697,779		1,779,782	564,962
Title II E2T2	52830	124,815		124,815	4,590	95,026		99,616	25,199
Reading First	54200	653,158		653,158	19,858	567,380		587,238	65,920
LAP	55500	5,432,893		5,432,893	236,496	4,896,397		5,132,893	300,000
Remann Hall	56510	830,241		830,241	46,374	940,706		987,080	(156,839)
WASL Retakes	58010		13,530	13,530			236	236	13,294
Collection of Evidence	58020	118,300		118,300		38,400		38,400	79,900
WA Nav 101 - Implementation	58030	25,000		25,000	456	9,442		9,898	15,102

**GRANT ACTIVITY FOR 2009-2010
AS OF MAY 2010**

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)
WAAS-DAW	58040	4,800		4,800					4,800
Certification Bonus	58079	755,509		755,509		761,884		761,884	(6,375)
WA 1st Robotics-Foss	58209	794		794		794		794	
Career & Technical Education	58400	17,000		17,000		17,000		17,000	
College Readiness Initiative-AVID	58569	36,292		36,292		36,292		36,292	
College Readiness Initiative-AVID	58560	79,558		79,558					79,558
Nav 101 College Spark Initiative	58620	120,000		120,000		94,763		94,763	25,237
School Improvement-Baker	58640	22,500		22,500	1,037	21,463		22,500	
Ed. Leadership Intern	58650	17,976		17,976		13,451		13,451	4,525
Wa FIRST Robotics	58680	16,195		16,195	1,060	15,136		16,196	(1)
P-3 Partnership Implementation	58690	10,000		10,000		10,000		10,000	
Head Start Regular	61510	4,965,050		4,965,050	288,731	3,609,140		3,897,871	1,067,179
Head Start Training	61520	54,230		54,230	755	9,432		10,187	44,043
ARRA COLA - Head Start	61550	300,882		300,882	22,288	278,594		300,882	
Title III Limited Eng. Prof	64500	508,448		508,448	3,673	183,643		187,316	321,132
Transitional Bilingual	65000	1,789,730		1,789,730		1,734,122		1,734,122	55,608
Student Achievement	66xxx	722,922		722,922	47,294	675,628		722,922	
Indian Education	68500	131,496		131,496	6,059	125,437		131,496	
District Conferences	69200	9,550	3,700	13,250		3,975	3,700	7,675	5,575
Summer School-Tuition	73000		43,041	43,041			14,314	14,314	28,727
Summer School-State	73000		51,000	51,000			51,000	51,000	
Summer School Program	73010		69	69					69
Highly Capable	74000	252,147		252,147		252,147		252,147	
Highly Capable	74000		78,061	78,061			4,313	4,313	73,748
Math & Science Professional Dev	75200	687,179		687,179		287,329		287,329	399,850
Montessori - Tuition Preschool	79010		166,784	166,784			150,896	150,896	15,888
21st Century Comm. Learning	79020	60,000		60,000		60,000		60,000	
Head Start Contributions	79040		3,898	3,898			2,113	2,113	1,785
So. Sound Laser Alliance	79050	52,759		52,759	2,983	29,825		32,808	19,951
So. Sound Laser Alliance 08-09	79059	710		710		710		710	
21st Century Comm. Learning	79060	29,300		29,300		29,300		29,300	
ECEAP	79100	823,821		823,821		823,821		823,821	
EPSDT Medicaid Admin. Match	79110	1,266		1,266		1,266		1,266	
Project Quality	79122	237		237		237		237	
Family Literacy Program	79140	10,000		10,000		10,000		10,000	
City of Tacoma -Truancy TPD	79160		48,000	48,000			30,238	30,238	17,762
Youth America Service	79170	4,216		4,216		4,216		4,216	
Pierce County Linkages Demo Pg	79180	2,500		2,500		2,500		2,500	
ECEAP Contributions	79190		690	690					690
Army ROTC - Apportionment	79200		204,101	204,101			177,507	177,507	26,594
Army ROTC	79200	105,403		105,403		105,403		105,403	
Readiness to Learn	79210	20,000		20,000		20,000		20,000	

**GRANT ACTIVITY FOR 2009-2010
AS OF MAY 2010**

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)
Refugee Child School Impact	79220	70,000		70,000	9,131	60,870		70,001	(1)
Arts in Education Model Dev	79230	37,232		37,232		12,224		12,224	25,008
State Work Study	79240	48,291		48,291		6,309		6,309	41,982
Pierce County Arts/Centrum	79250	2,250		2,250		2,250		2,250	
Navy ROTC - Apportionment	79260		65,309	65,309			101,557	101,557	(36,248)
Navy ROTC	79260	56,394		56,394		56,394		56,394	
Navy Start-Up Account	79270	1,282		1,282		372		372	910
Tacoma Kids Rock	79285	1,282		1,282					1,282
Navy ROTC/Orient-Uniform	79290	6,148		6,148		6,148		6,148	
Lincoln Center-Russell Invest.	79309	816		816		816		816	
Community Preschool	79310		148,127	148,127			87,901	87,901	60,226
Make A Splash	79325	33		33					33
RALLY	79348	142		142					142
Sequoia Foundation Grant	79380	5,000		5,000		5,000		5,000	
Tacoma Truancy Center	79490	23,186		23,186		23,186		23,186	
Tacoma Truancy Center	79490		20,984	20,984			32,225	32,225	(11,241)
Air Force ROTC - Apportionment	79500		81,838	81,838			126,914	126,914	(45,076)
Air Force ROTC	79500	62,619		62,619		62,619		62,619	
Air Force ROTC-Discretionary	79518	162		162					162
Air Force ROTC Tuition	79520		2,177	2,177			618	618	1,559
Marines-Apportionment	79530		67,016	67,016			121,083	121,083	(54,067)
Marines	79530	51,183		51,183		51,183		51,183	
Curriculum Fundraising	79580		144,786	144,786			121,399	121,399	23,387
Read 2 Me (formerly Werlin)	79590		42,247	42,247					42,247
Puyallup Tribe - McCarver	79604	5,672		5,672					5,672
Puyallup Tribe of Indians Donation	79618	33,828		33,828		33,828		33,828	
Puyallup Tribe of Indians Donation	79619	95,000		95,000		56,305		56,305	38,695
Extended Day Program	79700		51	51					51
ECEAP/Community Preschool	79710		24,841	24,841			29,574	29,574	(4,733)
Stewart Family Connections	79720	9,910		9,910		8,314		8,314	1,596
Hilltop Artists	79780		170,876	170,876			114,789	114,789	56,087
Arts Collaboration	79850		32,868	32,868			21,187	21,187	11,681
Adult Crossing Guards	79870		215,249	215,249			232,099	232,099	(16,850)
Tacoma National Board Project	79884		106,077	106,077			52,713	52,713	53,364
Diagnostic Assessments	79900	65,648		65,648		22,815		22,815	42,833
Alt. Activities for At Risk	79929	3,041		3,041		3,347		3,347	(306)
Alt. Activities for At Risk	79920	12,176		12,176		5,584		5,584	6,592
Flight To The Future	79992	322		322		322		322	
Categorical-State	79000	59,598		59,598					59,598
Comm Food Serv Program	89150	62,050		62,050		62,050		62,050	
Comm Food Serv Program	89150	74,000		74,000		74,000		74,000	

**GRANT ACTIVITY FOR 2009-2010
AS OF MAY 2010**

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)
School Safety Allocation	97580		2,470,044	2,470,044			2,470,044	2,470,044	
SUBTOTAL		61,423,087	4,205,364	65,628,451	2,926,993	52,659,294	3,946,420	59,532,707	6,095,744
GRAND TOTAL		63,278,860	5,996,060	69,274,920	3,047,747	54,394,313	5,737,116	63,179,176	6,095,744



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CAMBODIAN

ផ្ញើក្តាប់មកជាមួយនេះគឺជាឯកសារដ៏សំខាន់មកពីសាលារៀនរបស់កូនអ្នក ។ សូមមេត្តារកគេជួយបកប្រែឯកសារនេះឲ្យអ្នក ។ សូមអរគុណ ។

KOREAN

귀댁 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.