

2010-2011 Second Quarter Financial Report

September 1, 2010 - February 28, 2011

(Unaudited)

Tacoma School District No. 10

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

2010 - 2011

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

Financial Operations through: February 28, 2011

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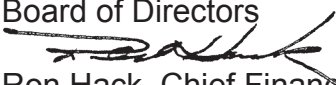
Report Prepared by Finance Department
Patricia Luat, Director of Financial Services



Ronald Hack
Chief Financial Officer

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Date: March 28, 2011

To: Board of Directors


From: Ron Hack, Chief Financial Officer

Re: Second Quarter Unaudited Financial Report 2010-11

INTRODUCTION

This financial report is broken down into the following sections:

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

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

Governor Gregoire released her 2011 Supplemental Operating Budget December 15, 2010. The revised budget closed a \$1.14 billion budget shortfall statewide by making cuts in a wide range of government services. For Tacoma Public Schools, the impact of these cuts is approximately \$9.9 million. These proposed cuts were included during the development of the year-end financial projections included in this report. However, the state legislature is currently considering several different funding bills that will affect the district's year-end financial position. The district administration is continually revising these projections as information becomes available.

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, 2010 through February 28, 2011 with information through the same period for Fiscal Year 2009-10. Specific variances are explained in the body of this report.

Table 1

General Fund Comparison	February 2010	February 2011	Variance Higher/(lower)
Beginning Fund Balance	\$ 39,376,177	\$ 45,858,228	\$ 6,482,052
Revenue	149,009,551	148,752,994	(256,557)
Other Financing Sources	9,273	13,058	3,784
Total Resources Available	188,395,001	194,624,280	6,229,279
Expenditures	156,076,389	160,720,122	4,643,733
Other Financing Uses	-	-	-
Total Use of Resources	156,076,389	160,720,122	4,643,733
Ending Fund Balance	\$ 32,318,613	\$ 33,904,158	\$ 1,585,546

The district's beginning fund balance increased approximately \$6.5 million between September 2009 and September 2010. 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. The district is projecting that the ending fund balance will decrease between September 2010 and September 2011 by approximately \$5.7 million.

REVENUE and OTHER FINANCING SOURCES

COMPARISON OF CURRENT YEAR VS PREVIOUS YEAR ACTUAL

General fund revenue and other financing sources for the second quarter were \$148,766,052. This was \$252,773 or 0.2% less 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

Revenue and Other Financing Sources Comparison by Year					
Revenue Source	Through February 2010	Percent of Total	Through February 2011	Percent of Total	Variance higher/(lower)
Local Taxes	\$ 34,056,888	22.85%	\$ 35,533,822	23.89%	\$ 1,476,934
Local Non-Tax	2,898,280	1.94%	3,180,786	2.14%	282,506
State, General Purpose	73,360,194	49.23%	71,889,033	48.32%	(1,471,161)
State, Special Purpose	16,295,849	10.94%	18,195,166	12.23%	1,899,317
Federal, General Purpose	189,256	0.13%	198,767	0.13%	9,511
Federal, Special Purpose	20,972,282	14.07%	18,409,367	12.37%	(2,562,915)
Revenue - Other Districts	1,188,082	0.80%	1,302,825	0.88%	114,743
Revenue - Other Agencies	48,719	0.03%	43,227	0.03%	(5,493)
Revenue - Other Financing	9,273	0.01%	13,058	0.01%	3,784
Total Revenue	\$ 149,018,825	100.00%	\$ 148,766,052	100.00%	\$ (252,773)

Local Tax revenues consist of tax receipts from the local maintenance and operation levies. Local tax revenues increased \$1,476,934 or 4.3% 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 2011 levy versus the 2010 levy; thereby, increasing the actual revenue from year to year.

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 14% of selected state and federal education dollars. If, when compared with the statewide rate, the local district's 14% 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 decreased \$1,471,161 or 2.0% 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 decreased \$2,655,010 compared to this time last year due to the elimination of the kindergarten through fourth grade enhancement funding. This was partially offset by an increase in LEA revenue of \$1,183,850. Last year, the district did not begin to receive LEA revenue until May compared to October this year.

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

This revenue category fluctuates from year to year and budget capacity of \$6 million was included to allow for any additional allocations or grant awards. Program managers are given expenditure authority only for the revenue that will actually be received; so variances from the budgeted revenue should not have a negative impact on the district's basic education budget. For specific information on a particular program see **Appendix D, Grant Activity**.

Total revenues under the state special purpose category increased \$1,899,317 or 11.7% compared to last year at this time. Of this variance, \$1,027,196 was due to the payment of the Certification Bonus for teachers; this revenue was received in December, compared to March last year. In addition, Transportation and Learning Assistance program revenues increased \$273,050 and \$225,744, respectively, compared to this time last year. The remaining variance was the result of smaller changes 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 included 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 revenue in this category decreased \$2,562,915 or 12.2% from this time last year. Last year at this time the district had received approximately \$4.7 million in Federal Stimulus funding that is not available this year. As a result, American Recovery and Reinvestment Act (ARRA) State Fiscal Stabilization Funds (SFSF) and ARRA Federal Stimulus funding for Individuals with Disabilities Education Act (IDEA) decreased \$2,662,839 and \$2,018,670, respectively. These were partially offset by increases in revenues for the Federal Stimulus School Improvement and the ARRA Federal Stimulus – Title I grants of \$1,437,755 and \$773,003, respectively.

Comparison of Budget vs Projected

Table 3 compares budget and projected revenues and other financing sources for 2010-11. Projected revenue is \$318,794,385 or 1.6% below budget.

State, General Purpose revenue is projected to be \$5,393,862 below budget. Apportionment revenue is projected to be \$6,147,821 below budget. Approximately \$3.3 million of this variance is due to the elimination of the kindergarten through fourth grade enhancement. In addition, it is currently projected that \$5.6 million of apportionment funding will be replaced with federal special purpose funding in the form of the Education Jobs Federal Stimulus grant. These variances were partially offset by enrollment projected to be 341 FTE above budget. In addition, LEA revenue projected to be \$753,959 above budget. This is the result of the decrease in property values increasing the gap between the district levy rate and the calculated statewide rate.

State, Special Purpose revenue is projected to be \$3,985,831 below budget. The district provided capacity of \$6,000,000 for potential grant awards in this category for the 2010-11 budget. It is currently projected that approximately \$1,270,000 of the budget capacity will not be used. Of the capacity that has been used so far this year, only \$1,478,067 was recorded in this category. Additional grants have been recorded in the Federal Special Purpose and other agencies.

Federal, Special Purpose revenue is projected to be \$4,648,209 above budget due to the \$5.62 million Federal Stimulus Education Jobs grant that was not anticipated at the time the budget was developed.

Revenue – Other Financing is projected to be \$1,021,442 below budget due to the expectation that less in capital project fund revenue will be transferred to the general fund to pay for certain technology expenditures than was anticipated at the time the budget was developed.

Table 3

<u>Revenue and Other Financing Sources</u>					
Revenue Source	Budget	Percent of Total	Projected	Percent of Total	Variance over/(under)
Local Taxes	\$ 77,735,313	24.00%	\$ 77,651,406	24.36%	\$ (83,907)
Local Non-Tax	6,191,547	1.91%	6,415,028	2.01%	223,481
State, General Purpose	147,282,831	45.47%	141,888,969	44.51%	(5,393,862)
State, Special Purpose	40,770,352	12.59%	36,784,521	11.54%	(3,985,831)
Federal, General Purpose	380,701	0.12%	384,702	0.12%	4,001
Federal, Special Purpose	47,888,206	14.78%	52,536,415	16.48%	4,648,209
Revenue - Other Districts	1,500,000	0.46%	1,710,828	0.54%	210,828
Revenue - Other Agencies	107,176	0.03%	374,958	0.12%	267,782
Revenue - Other Financing	2,069,000	0.64%	1,047,558	0.33%	(1,021,442)
Total Revenue	\$ 323,925,126	100.00%	\$ 318,794,385	100.00%	\$ (5,130,741)

EXPENDITURES

COMPARISON OF CURRENT YEAR VS PREVIOUS YEAR ACTUAL

General fund expenditures through the second quarter were \$160,720,122. This was an increase of \$4,643,733 or 3.0% from last year at this time. Expenditures by object and variances from the previous year are summarized in **Table 4**.

Table 4

<u>Expenditure and Other Financing Uses Comparison by Year</u>					
Expenditure Objects	Through February 2010	Percent of Total	Through February 2011	Percent of Total	Variance higher/(lower)
Certificated Salaries	\$ 75,494,351	48.37%	\$ 77,539,991	48.25%	\$ 2,045,640
Classified Salaries	26,679,317	17.09%	26,566,297	16.53%	(113,020)
Employee Benefits	34,629,737	22.19%	36,086,817	22.45%	1,457,080
Supplies and Materials	8,106,739	5.19%	9,076,000	5.65%	969,261
Contractual Services	10,787,031	6.91%	10,957,263	6.82%	170,232
Local Mileage & Travel	213,057	0.14%	354,609	0.22%	141,552
Capital Outlay	166,157	0.11%	139,144	0.09%	(27,013)
Other Financing Uses	-	0.00%	-	0.00%	-
Total Expenditures	\$ 156,076,389	100.00%	\$ 160,720,122	100.00%	\$ 4,643,733

Certificated Salaries consist of compensation including, but not limited to, regular salaries, substitutes, extended contracts, extra work for extra pay and training for employees holding an educational certificate (e.g., teachers, principals, librarians, etc.). Expenditures in this category increased \$2,045,640 or 2.7% from this time last year due to longevity increments given to all groups and the additional 1% negotiated salary increase provided to all teachers per the Tacoma Education Association (TEA) agreement.

Employee Benefits consist of expenditures for the district's portion of employee benefits (e.g., retirement, social security, health insurance, etc.). This category increases or decreases in proportion to the number of staff, salaries and changes in benefit rates. Expenditures in this category increased \$1,457,080 or 4.2% from this time last year. Health insurance expenditures increased \$1,406,036 compared to this time last year. The monthly employer paid health insurance increased \$25.50 per FTE per month or \$306 per year per FTE. The remaining variance is due to smaller changes in the other benefit categories.

Supplies and Materials consist of expenditures for supplies, instructional materials, and equipment costing less than \$5,000. Expenditures in this category increased \$969,261 or 12.0% from this time last year. The purchase of new curriculum materials for the Math adoption for kindergarten through eighth grade resulted in an increase of \$1,672,579. This was partially offset by a decrease of \$1,079,452 in Social Studies adoption expenses. The remaining variance is due to smaller changes 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 \$170,232 or 1.6% from this time last year. This variance was due to smaller changes in several other programs.

Local Mileage and Travel expenditures consist of payments for travel related costs. This includes mileage reimbursements for travel within the district and local area as well as in-state and out-of-state travel for training, meetings and conferences. Expenditures in this category increased \$141,552 or 66.4% more from this time last year. Of this variance, \$65,496 was due to expenditures for the Tacoma School of the Arts (SOTA) study abroad mini-term trips to Beijing, China and Oahu, Hawaii. The remaining variance was due to smaller changes in several other programs.

Comparison of Budget vs Projected

Table 5 compares budget and projected annual expenditures in each object category for 2010-11. The total expenditures are projected to be \$324,513,162 or 4.5% below budget.

Certificated and Classified Salaries are projected to be \$4,867,689 and \$2,225,709 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 10 certificated and 12 classified FTE in programs paid for from special funding or other agencies, (e.g., Head Start, Reading First, etc.). In addition, support services is approximately 46 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 \$2,999,242 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 \$5,916,513 below budget due to lower than anticipated spending in this category by several programs.

Contractual Services are projected to be \$860,909 over budget due to the continued need to contract for special education and nursing services for Special Education students.

Local Mileage and Travel are projected to be \$314,006 over budget due to an increase in costs beyond what was budgeted for travel by several programs, (e.g., SOTA mini-terms abroad, Title II – Improving Teacher Quality, Transitional Bilingual, etc.).

Capital Outlay is projected to be \$359,733 below budget due to lower than anticipated spending in this category by several programs.

Table 5

Expenditure Objects	Budget	<u>Expenditures</u>		Percent of Total	Variance (over)/under
		Percent of Total	Projected	Percent of Total	
Certificated Salaries	\$ 161,221,447	47.46%	\$ 156,353,758	48.18%	\$ 4,867,689
Classified Salaries	55,867,596	16.45%	53,641,887	16.53%	2,225,709
Employee Benefits	70,055,914	20.62%	67,056,672	20.66%	2,999,242
Supplies and Materials	23,557,333	6.93%	17,640,820	5.44%	5,916,513
Contractual Services	27,369,239	8.06%	28,230,148	8.70%	(860,909)
Local Mileage & Travel	502,166	0.15%	816,172	0.25%	(314,006)
Capital Outlay	1,133,438	0.33%	773,705	0.24%	359,733
Other Financing Uses	-	0.00%	-	0.00%	-
Total Expenditures	\$ 339,707,133	100.00%	\$ 324,513,162	100.00%	\$ 15,193,971

FUND BALANCE

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

- **Nonspendable** accounts represent those portions of the fund balance that cannot be spent either because they are not in a spendable form, (e.g., inventories and prepaid items) or are legally required to be maintained intact, (e.g., trust principal).
- **Restricted** accounts represent those amounts that are restricted to specific purposes. These restrictions may be either externally imposed by creditors, grantors, contributors, laws, or regulations of other governments, or imposed by law through constitutional provisions or enabling legislation.
- **Committed** accounts represent those amounts that can only be used for specific purposes pursuant to constraints imposed by resolution of the board of directors. These committed fund balances cannot be used for any other purposes unless the board takes action to change or remove the original limitations. Reserves for debt and fiscal management, encumbrances, and contingencies are reported here.
- **Assigned** fund balance accounts comprise amounts the district intends to use for a specific purpose. Authority for making these assignments rests with senior administration of the district.
- **Unassigned** fund balance includes all resources not reported in the other four classifications. These resources are the only ones that are truly available for any purpose.

Fund balance is the excess of assets of a governmental unit over its liabilities (i.e., beginning fund balance plus revenues, less expenditures and transfers, equals ending fund balance). Funds that are committed for a specific purpose are placed in fund balance accounts per the Board's Debt and Fiscal Management Policy 6015 and generally accepted accounting principles (GAAP). These fund balance accounts are structured to facilitate the prudent fiscal operation of the district. These accounts should remain at the designated levels unless there is substantial change in the district's operational requirements. The accounts are frequently reviewed in relation to board policies and GAAP requirements.

Second Quarter Financial Report 2010-11
 March 28, 2011
 Section I – Financial Analysis - Page 10

Table 6 shows a comparison of the fund balance accounts as of the end of February for 2010 and 2011. The fund balance fluctuates with both the receipt of revenues and the flow of expenditures.

Table 6

Fund Balance Comparison by Year					
Fund Balance Descriptions	February 2010	Percent of Revenue	February 2011	Percent of Revenue	Variance higher/(lower)
Nonspendable - Inventory & Prepaid Items	\$ 1,694,943	0.53%	\$ 3,135,309	0.97%	\$ 1,440,366
Restricted for Risk Management	1,500,000	0.47%	1,500,000	0.47%	-
Committed to Debt and Fiscal Management	10,023,240	3.16%	8,605,956	2.67%	(1,417,284)
Committed to Encumbrances	181,817	0.06%	242,261	0.08%	60,444
Committed to Contingencies	1,000,000	0.32%	1,000,000	0.31%	-
Total Debt & Fiscal Management Fund Balance	\$ 14,400,000	4.54%	\$ 14,483,526	4.50%	\$ 83,526
Restricted for Carryover	\$ 503,262	0.16%	\$ 539,119	0.17%	\$ 35,857
Assigned to Carryover	1,581,132	0.50%	971,526	0.30%	(609,606)
Assigned to Curriculum & Instruction	1,971,029	0.62%	2,795,000	0.87%	823,971
Assigned to Special Education	3,770,455	1.19%	-	0.00%	(3,770,455)
Assigned to Future Operations	21,130,625	6.67%	18,000,000	5.59%	(3,130,625)
Restricted or Assigned Fund Balance	\$ 28,956,503	9.14%	\$ 22,305,645	6.93%	\$ (6,650,858)
Total Nonspendable, Restricted, Committed and Assigned Fund Balance	\$ 43,356,503	13.68%	\$ 36,789,171	11.43%	\$ (6,567,332)
Unassigned Fund Balance	\$ (11,037,890)	-3.48%	\$ (2,885,013)	-0.90%	\$ 8,152,877
Total Unassigned Fund Balance	\$ (11,037,890)	-3.48%	\$ (2,885,013)	-0.90%	\$ 8,152,877
Total Fund Balance	\$ 32,318,613	10.20%	\$ 33,904,158	10.53%	\$ 1,585,545
Revenue less other financing	\$ 316,968,878 *		\$ 321,856,126 **		

* 2009-10 total actual revenue less other financing sources

** 2010-11 total budgeted revenue less other financing sources

Debt and Fiscal Management Fund Balance The Debt and Fiscal Management Policy 6015 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. The following are descriptions of the fund balance accounts that are designated by the board for Debt and Fiscal Management:

- The **Nonspendable - Inventory & Prepaid Items** account represents the portion of the fund balance that cannot be spent because it is not in a spendable form, (i.e., inventories and prepaid items). This account was set at \$3,135,309 to represent the inventory balance on August 31.
- The **Restricted for Risk Management** account of \$1,500,000 was established to restrict a portion of fund balance for future losses not covered by insurance. The amounts put into this account are required under self-insurance.
- The **Committed to Debt and Fiscal Management** account was established at \$8,605,956 to comply with board policy of maintaining a minimum fund balance.
- The **Committed to Encumbrances** account of \$242,261 was established at an amount equal to the estimated outstanding purchase orders on August 31.
- The **Committed to Contingencies** account of not less than one million dollars is the targeted amount that is established to facilitate district operations and to provide for a contingency fund in case of a substantial change in revenue and/or expenditures.

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

- The **Restricted for Carryover** account is established for restricting amounts determined to be unspent carryover funds with restricted use. This would include the following state funding streams: Student Achievement Fund (I-728), Learning Assistance Program, Highly Capable, State Institutions, Fire District, and other such unspent funds as may be subject to carryover.
- The **Assigned to Carryover** account is established to represent management's and/or the board of director's intended use of a portion of the fund balance for the carryover of unrestricted funds at the end of the fiscal year. The district adopted the policy of allowing certain programs and budget responsibility centers (BRC) the ability to carryover funds from one year to the next in order to provide better flexibility in the budget planning process for all managers and cost centers.

- The **Assigned to Curriculum and Instruction** account is established to represent management's and/or the board of director's intended use of a portion of the fund balance for the implementation of a cyclical curriculum adoption plan. This reserve will fluctuate yearly depending upon budget allocations and actual fiscal year expenditures for planned adoptions.
- The **Assigned to Special Education** account is established to represent management's and/or the board of director's intended use of a portion of the fund balance. This account was 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 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 **Assigned to Future Operations** account is established to represent management's and/or the board of director's intended use of a portion of the fund balance. This account is used as a means for accumulating resources that have been designated as a one time source of funding to help balance the future years operating budgets.

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

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

Second Quarter Financial Report 2010-11
 March 28, 2011
 Section I – Financial Analysis - Page 13

Table 7 displays the budget and projected year-end fund balance.

Table 7

Fund Balance Descriptions	Fund Balance				
	2010-11 Budget	Percent of Revenue	2010-11 Projected	Percent of Revenue	Variance higher/(lower)
Nonspendable - Inventory & Prepaid Items	\$ 1,694,943	0.53%	\$ 3,135,309	0.99%	\$ 1,440,366
Restricted for Risk Management	1,500,000	0.47%	1,500,000	0.47%	-
Committed to Debt and Fiscal Management	10,106,766	3.14%	8,605,956	2.71%	(1,500,810)
Committed to Encumbrances	181,817	0.06%	242,261	0.08%	60,444
Committed to Contingencies	1,000,000	0.31%	1,000,000	0.31%	-
Total Debt & Fiscal Management Fund Balance	\$ 14,483,526	4.50%	\$ 14,483,526	4.56%	\$ -
Restricted for Carryover	\$ 539,119	0.17%	\$ 539,119	0.17%	\$ -
Assigned to Carryover	1,025,900	0.32%	1,504,299	0.47%	478,399
Assigned to Curriculum & Instruction	1,235,701	0.38%	2,795,000	0.88%	1,559,299
Assigned to Special Education	-	0.00%	-	0.00%	-
Assigned to Future Operations	11,748,633	3.65%	20,817,507	6.55%	9,068,874
Restricted or Assigned Fund Balance	\$ 14,549,353	4.52%	\$ 25,655,925	8.07%	\$ 11,106,572
Total Nonspendable, Restricted, Committed and Assigned Fund Balance	\$ 29,032,879	9.02%	\$ 40,139,451	12.63%	\$ 11,106,572
Unassigned Fund Balance	\$ -	0.00%	\$ -	0.00%	\$ -
Total Unassigned Fund Balance	\$ -	0.00%	\$ -	0.00%	\$ -
Total Fund Balance	\$ 29,032,879	9.02%	\$ 40,139,451	12.63%	\$ 11,106,572
Revenue less other financing	\$ 321,856,126 **		\$ 317,746,827 ***		

** 2010-11 total budgeted revenue less other financing sources

*** 2010-11 total projected revenue less other financing sources

MAJOR PROGRAMS

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

Curriculum & Instruction

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 2010-11, the department has several initiatives planned. These include continued support of the adoptions put in place over the last few years in math, reading, social studies and science with the annual consumable materials and supplemental supports necessary for the teaching of the curricula. New curriculum adoption for literacy and health/fitness is planned for the 2011-12 school year.

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**.

Table 8 displays the 2010-11 budget and projected expenditures for the curriculum and instruction department.

Table 8

<u>Curriculum & Instruction</u>				
<u>Resources</u>				
	<u>Budget</u>	<u>Projected</u>	<u>Variance</u>	
Local Funding	\$ 966,097	\$ 974,023	\$ 7,926	
Basic Education (Optional Days)	1,425,838	1,425,838	-	
	\$ 2,391,935	\$ 2,399,861	\$ 7,926	
Carryover Reserve	3,075,000	4,576,673	1,501,673	
Total Resources Available	\$ 5,466,935	\$ 6,976,534	\$ 1,509,599	
<u>Expenditures</u>				
BRC	Description/Content Area			
710	General/Optional Days	\$ 1,425,838	\$ 1,283,254	\$ 142,584
711	Math	2,613,501	2,094,517	518,984
712	Social Studies	49,869	42,868	7,001
713	The Arts	56,000	61,182	(5,182)
714	Foreign Language	10,000	22,556	(12,556)
716	Textbook Depository	-	(42,522)	42,522
718	Literacy	984,999	262,791	722,208
719	Assessment	113,930	108,722	5,208
720	Science	182,798	197,560	(14,762)
743	Health/Fitness	30,000	8,022	21,978
	Total Expenditures	\$ 5,466,935	\$ 4,038,950	\$ 1,427,985
C & I Carryover Reserve	\$ -	\$ 2,795,000	\$ 2,795,000	
C & I portion included in Basic Education carryover	\$ -	\$ 142,584	\$ 142,584	

Food Services

The Tacoma School District, Food Service Department, and the United States Department of Agriculture Child Nutrition Programs provide nutrition that promote 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 have increased \$43,570 or 13.5 % over last year. In addition, the percentage of students eligible for free or reduced-price meals increased 0.4% from 60.7% in October 2009 to 61.1% in October 2010.

<u>Average Daily Meal Participation</u>			
	2009-10	2010-11	Variance
Free & Reduced Breakfast	7,229	7,160	(69)
Paid Breakfast	496	458	(38)
Total Breakfast	7,725	7,618	(107)
Free & Reduced Lunch	13,951	14,152	201
Paid Lunch	3,820	3,639	(181)
Total Lunch	17,771	17,791	20

Food Services operate programs in 57 school locations. The program served a daily average of 7,618 students in the breakfast program and 17,791 students in the lunch program. This reflects a decrease of 107 breakfast and an increase of 20 lunch meals compared to last year's average daily meals served.

Second Quarter Financial Report 2010-11
March 28, 2011
Section I – Financial Analysis - Page 17

Revenues from sales are projected to be \$161,016 below budget due to the decline in the number of students paying for meals. The state funding is also projected to be \$112,201 below budget due to the legislature reducing funding state-wide. In addition, federal funding is also projected to be \$237,740 below budget; this is due to a smaller increase in the number of free and reduced meals served than anticipated when the budget was developed. Expenditures are projected to be \$1,295,718 below budget; offsetting the projected revenue shortfall. It is currently projected that the program will end the year with an operating surplus of \$784,761. This surplus amounts to \$0.17 per meal served or \$77.35 per day per school location.

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

Table 9

Food Services Program Summary (Programs 98.XXX & 89150)			
	<u>Budget</u>	<u>Projected</u>	<u>Variance</u> Favorable/ (Unfavorable)
Revenue			
Food Sales	\$ 2,440,357	\$ 2,279,341	\$ (161,016)
State Funding	369,571	257,370	(112,201)
Federal Funding	10,096,660	9,858,920	(237,740)
Sale of Equipment	-	-	-
Total Revenue	\$ 12,906,588	\$ 12,395,631	\$ (510,957)
Indirect Charges	(894,351)	(861,102)	33,249
Local Support	894,351	861,102	(33,249)
Prior Year Carryover	-	-	-
Total Resources	\$ 12,906,588	\$ 12,395,631	\$ (510,957)
Expenditures			
Salaries	\$ 4,120,623	\$ 3,875,845	\$ 244,778
Benefits	2,140,654	1,928,344	212,310
Supplies	6,145,092	5,103,439	1,041,653
Contractual	564,534	795,932	(231,398)
Travel	11,326	10,978	348
Equipment	10,000	661	9,339
Internal Transfers (in)/out	(85,641)	(104,329)	18,688
Total Expenditures	\$ 12,906,588	\$ 11,610,870	\$ 1,295,718
Transfer Out	-	-	-
Total Use of Resources	\$ 12,906,588	\$ 11,610,870	\$ 1,295,718
Ending Balance	\$ -	\$ 784,761	\$ 784,761

Special Education

The Special Education program is funded by state apportionment, state special purpose revenue, Medicaid reimbursements, Federal Flow Through, local support and revenue from other districts. State apportionment is revenue received through a state funding formula as discussed earlier in this report. The state special purpose revenue consists of an allocation for special education students ages birth through 5 years old (and not yet enrolled in kindergarten) and an allocation for special education students enrolled in kindergarten through age 21. The state special purpose revenue for special education students enrolled in kindergarten through age 21 is capped at 12.7% of the annual average resident FTE basic education enrollment for kindergarten through grade 12. Special Education is reimbursed for services (e.g., physical therapy, nursing services, etc.) for students that are eligible for Medicaid. Revenue from other districts consists of reimbursements received for special education services rendered to students where facilities and/or staff are not available in their resident district to provide the required services. The district bills at the end of the first semester and the end of the school year for these services. Federal Flow Through funding is an entitlement with a base, relative population and poverty allocations. Safety Net funding is not an entitlement, but an annual grant and is available to districts with demonstrated need for Special Education funding in excess of state and federal funding otherwise provided, as long as the program meets the criteria. Local support is revenue from local maintenance and operation levies. For specific information on Safety Net and Federal Flow Through funding of this program see **Appendix 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 3,525 students. Based on the state formula, the district will be funded for up to an average of 3,464 students (12.7% of 27,276 Total BEA Resident FTE Enrollment). This leaves approximately 61 students unfunded based on the state formula.

Program revenues are projected to be above budget by \$1,089,265 due to additional funding from Safety Net grants. This funding is available only for resident students and for services that are already being provided. So far this year, the district has been awarded \$282,862 and \$300,396 in state and federal Safety Net funding. The second round Safety Net application in the amount of \$1,307,393 is still pending. Based on prior years' applications and subsequent awards, it is currently projected that the district will be awarded an additional \$187,500 of state funding and \$562,500 of federal funding for a total Safety Net award of \$1,333,258. In addition, revenues from other districts are projected to be \$166,708 above budget due to changes in the out-of-district student population being served.

However, contractual services (e.g., specialized instruction, nursing, etc.) are projected to be over budget by \$1,572,599. It is currently projected that the program will end the year with an operating shortfall of \$565,924.

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

Table 10

Special Education Consolidated Program Summary (Programs 01210, 21XXX and 24XXX)			
	<u>Budget</u>	<u>Projected</u>	<u>Variance</u> Favorable/ (Unfavorable)
Revenue			
State Funding	\$ 24,324,739	\$ 24,877,094	\$ 552,355
Federal Funding	7,520,870	7,891,072	370,202
Other Districts	1,500,000	1,666,708	166,708
Total Revenue	\$ 33,345,609	\$ 34,434,874	\$ 1,089,265
Indirect Charges	(1,670,893)	(1,773,262)	(102,369)
Local Support	10,116,133	10,192,355	76,222
Prior Year Carryover	-	-	-
Total Resources	\$ 41,790,849	\$ 42,853,967	\$ 1,063,118
Expenditures			
Certificated Salaries	\$ 22,005,019	\$ 21,960,502	\$ 44,517
Classified Salaries	8,033,176	8,230,508	(197,332)
Benefits	10,877,039	10,925,936	(48,897)
Supplies	383,214	207,173	176,041
Contractual	430,299	2,002,898	(1,572,599)
Travel	12,382	57,236	(44,854)
Equipment	24,000	-	24,000
Internal Transfers (in)/out	25,720	35,638	(9,918)
Total Expenditures	\$ 41,790,849	\$ 43,419,891	\$ (1,629,042)
Transfer Out	-	-	-
Total Use of Resources	\$ 41,790,849	\$ 43,419,891	\$ (1,629,042)
Net Surplus/(Deficit)	\$ -	\$ (565,924)	\$ (565,924)

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 price of fuel also has a significant impact on this program.

This is the third year of a five-year contract with Durham School Services. They are currently operating 104 home-to-school routes; the district is operating 50 Special Education routes. The funded student rider count for 2010-11 is 9,312; an increase of 354 from 2009-10. The rider count was comprised of the following: 7,036 basic education, 946 Pierce Transit, and 1,330 special riders (e.g. Special Education and Homeless). The department transported approximately 400 homeless students to their school of origin (a decrease of 30 students from 2009-10); approximately six of these students were transported by taxi cabs daily.

Transportation Ridership			
	2009-10	2010-11	Variance
Basic Ed riders	6,796	7,036	240
Pierce transit	903	946	43
Special riders	1,259	1,330	71
	8,958	9,312	354
K-5 Enroll within 1 mile	9,502	9,690	188

Source: Report 1026-A

Transportation revenue is projected to be \$464,146 above budget. This is due to state special purpose revenue being \$432,672 above budget due to more riders and students enrolled in kindergarten thru 5th grade and living within one mile of their primary school. In addition, expenditures are projected to be \$243,731 below budget. It is currently projected that this program will end the year with an operating surplus of \$675,827.

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	\$ 5,386,830	\$ 5,419,525	\$ 32,695	
Local Non-Tax	100,000	98,779	(1,221)	
State Special Purpose	5,107,622	5,540,294	432,672	
Total Revenue	\$ 10,594,452	\$ 11,058,598	\$ 464,146	
Indirect Charges	(378,342)	(410,392)	(32,050)	
Prior Year Carryover	-	-	-	
Total Resources	\$ 10,216,110	\$ 10,648,206	\$ 432,096	
Expenditures				
Salaries	\$ 2,530,502	\$ 2,440,219	\$ 90,283	
Benefits	1,242,240	1,146,690	95,550	
Supplies	392,660	455,916	(63,256)	
Contractual	6,946,460	6,791,928	154,532	
Travel	3,100	2,084	1,016	
Equipment	10,000	29,804	(19,804)	
Internal Transfers (in)/out	(908,852)	(894,262)	(14,590)	
Total Expenditures	\$ 10,216,110	\$ 9,972,379	\$ 243,731	
Transfer Out	-	-	-	
Total Use of Resources	\$ 10,216,110	\$ 9,972,379	\$ 243,731	
Net Surplus/(Deficit)	\$ -	\$ 675,827	\$ 675,827	

Career-Technical Education

Career-Technical Education (CTE) expenditures for 2010-11 include the following:

- Inspect, decommission and install automotive lifts at Mount Tahoma and Lincoln High Schools. Approximate cost \$7,200
- Purchase and install a 15 unit laptop cart for the Tacoma Business Academy. Approximate cost \$20,000.
- Purchase and install one Mac Lab at Science And Math Institute. Approximate cost \$25,000.
- New software purchases of Painter 11 at Stadium High School and Lincoln High School. Approximate cost \$10,000.
- Complete construction of native plant nursery at Lincoln High School. Project includes automatic irrigation, pupil walk, and footing for 20' x 30' cold frame. Approximate cost \$10,000.
- Install partition and air compressor necessary for completing sand blaster station initialized in the building remodel at Stadium High School Art program. Provide lockable storage space. \$30,000.
- Renovate Oakland Culinary Arts kitchen to include installation of stainless steel preparation carts, 3-stage sanitation sink, hand wash sink, and relocation of cabinets. Approximate cost \$30,000.
- Upgrade electrical circuits to include switches outside of service panel in Wilson High School Woodshop. Approximate cost \$5,000.
- Install Smart Boards and wireless slates at Wilson High School, Mt Tahoma High School, Foss High School and Oakland High School. Approximate cost \$30,000.
- Install sink in Environmental Sciences program at SAMI. Approximate cost \$8,000.
- Install electrical wall circuit, dust collection extension, and compressed air line and valve at Stadium Woodshop/CAD room. Approximate cost \$20,000.
- Replace video decks and mixer boards in TV production program at Mt Tahoma High School. Approximate cost \$10,000.
- Install theatre spotlight at Tacoma School Of The Arts. Approximate cost \$1,800.
- Purchase robotics kits, resources and five computers for Mt Tahoma High School, Foss High School, Science And Math Institute, Wilson High School, Meeker Middle School, Stewart Middle School. Approximate cost \$25,000.

- Set-up and make operational a team-shared CTE computer lab at Wilson High School with surplus computers and furniture. Approximate cost \$2,500.
- 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. Approximate cost \$75,000
- Upgrade computers in business education labs and career centers. Spring, 2011, purchases estimated at \$400,000
- 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 2009 and 2010.
- 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, Skilled Technical Sciences, and Visual Communications 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 \$1,115,067 above budget due to enrollment in the program being projected approximately 179 FTE above budget. The program is continuing to making needed facilities and equipment upgrades to support quality programs. As a result, program expenses are projected to exceed budget by \$525,784. It is currently projected that the program will end the year with an operating surplus of \$468,224.

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	\$ 440,503	\$ 380,503
State - Apportionment	10,501,097	11,559,419	1,058,322
State - Special Purpose	-	41,279	41,279
Federal Special Purpose	326,876	326,876	-
Total Revenue	\$ 10,887,973	\$ 12,368,077	\$ 1,480,104
Indirect Charges	(1,220,758)	(1,341,817)	(121,059)
Prior Year Carryover	-	-	-
Total Resources	\$ 9,667,215	\$ 11,026,260	\$ 1,359,045
Expenditures			
Certificated Salaries	\$ 6,094,358	\$ 6,136,992	\$ (42,634)
Classified Salaries	478,034	464,731	13,303
Benefits	2,048,142	2,031,441	16,701
Supplies	648,695	1,045,422	(396,727)
Contractual	291,039	396,737	(105,698)
Travel	81,075	22,058	59,017
Equipment	-	74,580	(74,580)
Internal Transfers (in)/out	25,872	21,038	4,834
Total Use of Resources	\$ 9,667,215	\$ 10,192,999	\$ (525,784)
Net Surplus/(Deficit)	\$ -	\$ 833,261	\$ 833,261

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 \$40,139,451.

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	\$ 44,814,886	\$ 45,858,228	\$ 1,043,342
Revenue	321,856,126	317,746,827	(4,109,299)
Other Financing Sources	2,069,000	1,047,558	(1,021,442)
Total Resources Available	368,740,012	364,652,613	(4,087,399)
Expenditures	339,707,133	324,513,162	15,193,971
Other Financing Uses	-	-	-
Total Use of Resources	339,707,133	324,513,162	15,193,971
Ending Fund Balance	\$ 29,032,879	\$ 40,139,451	\$ 11,106,572

Based upon second 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 & 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 2009-10 and 2010-11, and the variances between projected and budgeted average FTE for 2010-11.

Table 14

K-12 Annual Average FTE Enrollment Two Year Comparison					
	(A) 2009-10 Actual	(B) 2010-11 Budget	(C) 2010-11 Actual	(D) Variance (C)-(A)	(E) Variance (C)-(B)
Kindergarten *	1,238	1,220	1,226	(12)	6
Grade 1	2,255	2,371	2,397	142	26
Grade 2	2,332	2,168	2,273	(59)	105
Grade 3	2,209	2,246	2,273	64	27
Grade 4	2,345	2,159	2,212	(133)	53
Grade 5	2,244	2,260	2,300	56	40
Elementary	12,623	12,422	12,681	58	259
Grade 6	2,135	2,051	2,095	(40)	44
Grade 7	2,000	2,104	2,073	73	(31)
Grade 8	2,082	1,898	1,963	(119)	65
Middle School	6,217	6,053	6,132	(85)	79
Grade 9	2,635	2,797	2,525	(110)	(272)
Grade 10	2,183	2,087	2,281	98	194
Grade 11	1,834	1,722	1,765	(69)	43
Grade 12	1,420	1,501	1,535	115	34
High School	8,072	8,106	8,107	34	1
Home/Private School	0	0	0	0	0
Summer School	10	0	11	1	11
Running Start	194	190	183	(11)	(7)
Grand Total	27,116	26,772	27,113	(3)	341
Fresh Start (FYI)	188	182	193	5	11
Actual data through February 2011					

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

In comparison with 2009-10 averages, projected enrollment average decreased 3 student FTE, (**Table 14 column (D)**):

Elementary schools (grades K-5) increased by 58 FTE;
Middle schools (grades 6-8) decreased by 85 FTE;
High schools (grades 9-12) increased by 34 FTE;
Home/Private remained the same;
Summer School increased by 1 FTE;
Running Start (college level courses) decreased by 11 FTE;
and Fresh Start increased by 5 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.

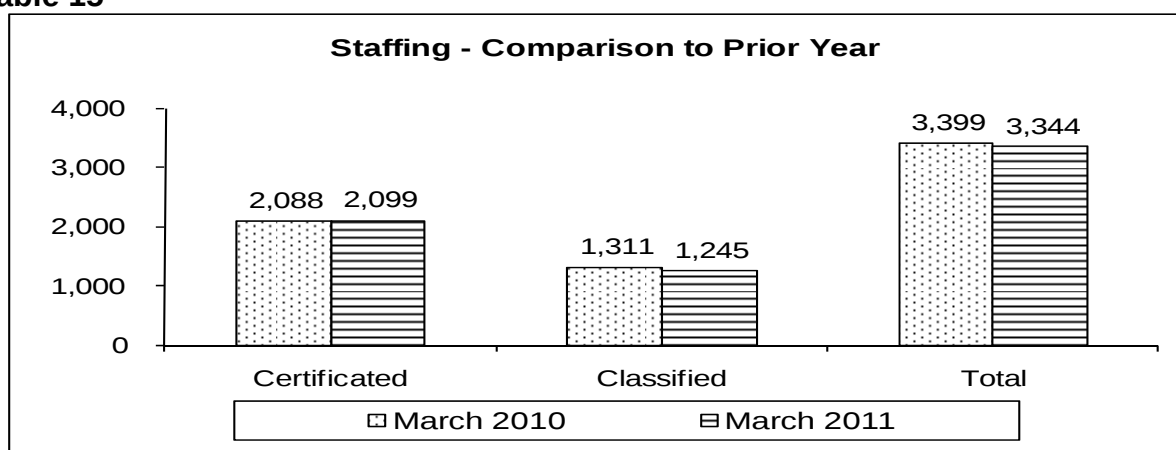
Last year was the third school year funding for full day kindergarten was available. The program was phased-in beginning with schools with the highest poverty levels, (i.e., schools with the highest percentage of students qualifying for free and reduced lunch in the prior school year). Kindergarten students 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 713 funded FTE in 2009-10. The budget for 2010-11 included 726 funded full-day kindergarten FTE; this enrollment is currently projected to be 717 funded FTE for the current year.

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 March 2010 to the number of filled positions in March 2011. The number of certificated increased 11 while classified staff decreased 66 FTE from this time last year.

Table 15



As shown in **Table 16**, the number of assigned certificated FTE is 2,099 and classified staff FTE is 1,245. The certificated and classified staffs are below budget by 42 and 79 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.) as well as a partial moratorium on filling vacant positions.

Table 16

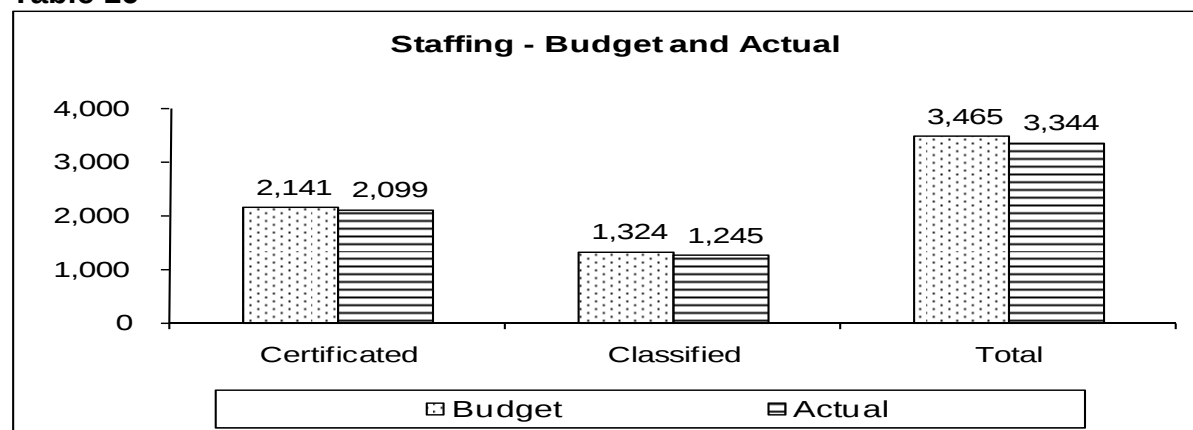


Table 17 compares the number of budgeted FTE to the number of actual FTE by program.

Table 17

Staffing by Program In FTE (Full Time Equivalents)			
Program Description (Number)	Budget	Actual	Variance
* Actual data through March 2011			Favorable/ (Unfavorable)
<u>Certificated Staff</u>			
Basic Education (01XXX)	1,492.700	1,458.394	34.307
Federal Stimulus (1XXXX)	61.200	62.737	(1.537)
Special Education (2XXXX)	306.300	304.694	1.606
Vocational Education (3XXXX-4XXXX)	92.800	94.887	(2.087)
Compensatory (5XXXX-6XXXX)	169.200	160.003	9.197
Other Instructional (7XXXX)	16.600	16.122	0.478
Community Services (8XXXX)	-	-	-
Support Services (9XXXX)	2.000	2.000	-
Total Certificated	2,140.800	2,098.836	41.964
<u>Classified Staff</u>			
Basic Education (01XXX)	297.870	288.443	9.428
Federal Stimulus (1XXXX)	0.750	1.635	(0.885)
Special Education (2XXXX)	255.645	242.915	12.730
Vocational Education (3XXXX-4XXXX)	10.688	10.499	0.188
Compensatory (5XXXX-6XXXX)	144.125	130.999	13.126
Other Instructional (7XXXX)	19.505	20.520	(1.015)
Community Services (8XXXX)	0.688	0.688	-
Support Services (9XXXX)	594.795	549.140	45.655
Total Classified	1,324.065	1,244.838	79.227
Total All Staff	3,464.865	3,343.674	121.191

“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 Generation

REPORT: BS
DATE: 04/05/11

TACOMA SCHOOL DISTRICT NO. 10
COMBINED BALANCE SHEET - ALL FUNDS
AS OF February 28, 2011

PAGE: 1
TIME: 11:17

	GOVERNMENTAL FUND TYPES				TRUST FUNDS		TOTALS (MEMO ONLY)
	GENERAL	CAPITAL PROJECTS	TRANSPORTATION VEHICLE	DEBT SERVICE	ASB	PRIVATE PURPOSE	
Assets							
Imprest Cash	97,385.00	10,000.00	0.00	0.00	11,310.00	0.00	118,695.00
Cash in Bank - Uniqua Bank	32,636.33	0.00	0.00	0.00	0.00	50.00	32,686.33
Cash in Bank-Key Bank/Food Svc	45,553.76	0.00	0.00	0.00	33,262.51	423.93	79,240.90
Cash on Deposit With County	46,008.74	0.00	0.00	0.00	0.00	0.00	46,008.74
Warrants Outstanding	5,132,031.49	3,802,593.01	0.00	274,641.56	376,295.77	81,333.71	9,705,239.98
Taxes Receivable-Current Year	81,401,490.94	267,028.97	0.00	0.00	20,898.16	0.00	530,536.27
Taxes Receivable-Prior Year	2,205,141.41	15,804,675.30	0.00	30,167,597.95	0.00	0.00	127,373,764.19
Taxes Receivable-Dealinguent	1,287,684.29	0.00	0.00	781,723.76	0.00	0.00	2,986,865.17
Due From Other Funds	115,573.91	2,726.00	0.00	689,555.08	0.00	0.00	1,979,965.37
AK Due From Other Gov't Units	395,492.09	0.00	0.00	0.00	970.88	107.04	116,651.83
Accounts Receivable	46,797.92	0.00	0.00	0.00	0.00	0.00	395,492.09
AK Employee Receivable	372,481.06	0.00	0.00	0.00	7,836.25	0.00	54,634.17
Inventory-Supplies & Materials	61,237.50	0.00	0.00	0.00	1,799.15	0.00	9,280.21
Inventory-Printing & Graphics	107,731.22	0.00	0.00	0.00	0.00	0.00	372,350.14
Inventory-Maintenance	696,941.92	0.00	0.00	0.00	0.00	0.00	61,237.50
Inventory-Food Service	52,000,000.00	35,300,000.00	2,750,000.00	1,969,730.00	0.00	0.00	107,731.22
Investments/Cash with Trustee	0.00	4,298,629.00	0.00	0.00	1,960,000.00	324,400.00	696,941.92
Total Assets	143,811,958.00	58,951,594.34	2,755,578.28	33,889,248.35	2,370,576.80	403,225.26	94,275,380.00
							4,298,629.00
Liabilities and Fund Balance							
Accounts Payable	1,238,316.48	551,534.37	0.00	0.00	190,354.92	14,500.52	1,994,706.29
Accrued Salaries & Benefits	8,575,698.44	0.00	0.00	0.00	0.00	0.00	8,575,698.44
Est. Property/Liability Ins Pa	1,791,688.18	0.00	0.00	0.00	0.00	0.00	1,791,688.18
Horace Mann Auto Ins Payable	1,339.23	0.00	0.00	0.00	0.00	0.00	1,339.23
Nutrition Svcs Prepaid	152,976.12	0.00	0.00	0.00	0.00	0.00	152,976.12
FlCA/Medicare Payable	666,204.31	0.00	0.00	0.00	0.00	0.00	666,204.31
Industrial Insurance Payable	11,711.10	0.00	0.00	0.00	0.00	0.00	11,711.10
Retirement Payable	1,361,112.68	0.00	0.00	0.00	0.00	0.00	1,361,112.68
Withholding Tax Payable	22,888.21	0.00	0.00	0.00	0.00	0.00	22,888.21
Involuntary/Court Ordered Paya	20,664.88	0.00	0.00	0.00	0.00	0.00	20,664.88
Sound Partnership Payable	1,842,011.88	0.00	0.00	0.00	0.00	0.00	1,842,011.88
Maintenance Deduct & Benefits	498,436.26	0.00	0.00	0.00	0.00	0.00	498,436.26
UNUM Life Insurance Payable	274.75	0.00	0.00	0.00	0.00	0.00	274.75
Cancer Insurance Payable	10,069.33	0.00	0.00	0.00	0.00	0.00	10,069.33
Flex Plan Dependent Care Payab	1,944.80	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	161,167.62
USA Payable	7,734.69	0.00	0.00	0.00	0.00	0.00	7,734.69
United Way Payable	9,225.63	0.00	0.00	0.00	0.00	0.00	9,225.63
Vebe Iii/Sick Leave Payable	142,748.67	0.00	0.00	0.00	0.00	0.00	142,748.67
Salary Deferral	1,133,598.03	0.00	0.00	0.00	0.00	0.00	1,133,598.03
Benefits And Voluntary Deducti	102,122.37	0.00	0.00	0.00	0.00	0.00	102,122.37
APA Salary Insurance Payable	71,344.00	0.00	0.00	0.00	0.00	0.00	71,344.00
Est Unemployment Payable	589,015.40	0.00	0.00	0.00	0.00	0.00	589,015.40
Est Compensated Absence Payabl	1,716,212.40	0.00	0.00	0.00	0.00	0.00	1,716,212.40
Est Industrial Ins Payable	5,712,552.01	0.00	0.00	0.00	0.00	0.00	5,712,552.01

Report Generation

REPORT: BS
DATE: 04/05/11

TACOMA SCHOOL DISTRICT NO. 10
COMBINED BALANCE SHEET - ALL FUNDS
AS OF February 28, 2011

PAGE: 2
TIME: 11:17

	GOVERNMENTAL FUND TYPES				TRUST FUNDS			TOTALS (MEMO ONLY)
	GENERAL	CAPITAL PROJECTS	TRANSPORTATION VEHICLE	DEBT SERVICE	ASB	PRIVATE PURPOSE	AGENCY	
Due To Other Funds	965.88	102,151.89	0.00	0.00	12,876.58	572.04	85.44	116,651.83
AD & D Insurance Payable	18,701.44 -	0.00	0.00	0.00	0.00	0.00	0.00	18,701.44 -
Unclaimed Property Payable	22,384.41	0.00	0.00	0.00	49.00	0.00	0.00	22,384.41
Sales Tax Payable	21,129.82	0.00	0.00	0.00	0.00	0.00	0.00	21,129.82
Garnishments Payable	215,477.46	0.00	0.00	0.00	0.00	0.00	0.00	215,477.46
State Retiree Subsidy Payable	12,021.18	0.00	0.00	0.00	0.00	0.00	0.00	12,021.18
Deferred Revenue	18,120.00	0.00	0.00	0.00	0.00	0.00	0.00	18,120.00
Deferred Rev-Tuition	295,371.70	0.00	0.00	0.00	0.00	0.00	0.00	295,371.70
Deferred Revenue-Grants	84,894,316.64	15,807,401.30	0.00	31,638,876.79	0.00	0.00	0.00	132,340,594.73
Deferred Revenue -Taxes Receiv								
Total Liabilities	109,907,799.96	16,461,087.56	0.00	31,638,876.79	203,280.50	15,072.56	85.44	158,226,202.81
Nonspendable-Inventory & PP	3,135,308.88	0.00	0.00	0.00	44,606.96	0.00	0.00	3,179,915.84
Restricted for Carryover	539,119.00	0.00	0.00	0.00	0.00	0.00	0.00	539,119.00
Restricted for Debt Service	0.00	4,342,918.00	0.00	0.00	0.00	0.00	0.00	4,342,918.00
Restricted for Arbitrage	0.00	692,763.87	0.00	0.00	0.00	0.00	0.00	692,763.87
Restricted for Uninsured Risk	1,500,000.00	337,443.64	0.00	0.00	0.00	0.00	0.00	1,837,443.64
Restricted for Construction	0.00	16,479,998.83	0.00	0.00	0.00	0.00	0.00	16,479,998.83
Restricted for Technology	0.00	10,805,177.28	0.00	0.00	0.00	0.00	0.00	10,805,177.28
Committed to Encumbrances	242,261.37	24,469,298.73	0.00	0.00	4,875.00	3,879.00	0.00	24,720,314.10
Committed to Contingencies	1,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000,000.00
Committed to Debt & Fiscal	8,605,955.75	0.00	0.00	0.00	0.00	0.00	0.00	8,605,955.75
Assigned to Carryover	971,526.00	0.00	0.00	0.00	0.00	0.00	0.00	971,526.00
Assigned to C & I	2,795,000.00	0.00	0.00	0.00	0.00	0.00	0.00	2,795,000.00
Assigned to Future Operations	18,000,000.00	2,473,615.10	0.00	0.00	0.00	0.00	0.00	20,473,615.10
Unassigned Fund Balance	2,885,012.96 -	17,110,408.67 -	2,755,578.28	2,244,371.56	2,117,814.34	384,273.70	3,930.72	12,489,453.03 -
Total Fund Balance	33,904,158.04	42,490,506.78	2,755,578.28	2,244,371.56	2,167,296.30	388,152.70	3,930.72	83,953,994.38
Total Liab and Fund Balance	143,811,958.00	58,951,594.34	2,755,578.28	33,883,248.35	2,370,576.80	403,225.26	4,016.16	242,180,197.19

Report Generation

REPORT: IGL185
DATE: 04/05/11
General Fund

TACOMA SCHOOL DISTRICT NO. 10
STATEMENT OF EXPENDITURES BY ACTIVITY
AS OF February 28, 2011

PAGE: 1
TIME: 11:17

	PRIOR YEAR BUDGET	PRIOR YEAR ACTUAL	UNEXPENDED BUDGET	CURRENT YEAR BUDGET	CURRENT YEAR ACTUAL	UNEXPENDED BUDGET	PERCENT EXPENDED
0 Debit Transfer	3,490,468	1,095,604	2,394,864	2,749,126	1,052,443	1,696,683	38.28 %
1 Credit Transfer	(3,490,468)	(1,095,604)	(2,394,864)	(2,749,126)	(1,052,443)	(1,696,683)	38.28
2 Certificated Salaries	153,207,814	75,494,351	77,713,463	161,221,447	77,539,591	83,681,456	48.10
3 Classified Salaries	54,961,394	26,679,317	28,282,077	55,867,596	26,566,297	29,301,239	47.55
4 Employee Benefits	67,419,005	34,629,737	32,789,288	70,055,914	36,086,817	33,969,097	51.51
5 Supplies & Materials	21,222,693	8,106,739	13,115,954	23,557,333	9,076,000	14,481,333	38.53
7 Purchased Services	27,714,609	10,787,031	16,927,578	27,369,339	10,957,263	16,411,976	40.04
8 Travel	522,369	213,057	309,312	502,166	354,609	147,557	70.62
9 Capital Equipment	1,174,980	166,157	1,008,823	1,133,438	139,144	994,294	12.28
Total Expenditures	326,222,864	156,076,389	170,146,475	339,707,133	160,720,121	178,987,012	47.31 %

Report Generation

REPORT: 1015
DATE: 04/05/11
General Fund

TACOMA SCHOOL DISTRICT NO. 10
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
AS OF February 28, 2011

PAGE: 1
TIME: 11:17

BUDGET STATUS General Fund

	BUDGET	ACTUAL	UNEXPENDED BUDGET	% OF BUDGET	% OF BUDGET PRIOR YTD
840 Nonspendable-Inv & Prepaid	1,694,943	3,135,308.88	1,440,365.88	184.98 %	188.49 %
850 Restricted for Risk Mgmt	1,500,000.00	1,500,000.00	0.00	100.00	100.00
860 Committed to Debt & Fiscal	10,106,766	8,605,955.75	(1,500,810.25)	85.15	104.72
820 Committed-Encumbrances	181,817	242,261.37	60,444.37	133.25	12.00
870 Committed to Contingencies	1,000,000.00	1,000,000.00	0.00	100.00	100.00
Total Debt & Fiscal Management	14,483,526	14,483,526.00	0.00	100.00%	100.58%
866 Assigned to Carryover	2,176,590	1,510,645.00	(665,945.00)	69.40 %	138.24 %
888 Assigned to C & I	4,310,791	4,576,673.00	265,972.00	106.17	139.49
865 Assigned to Special Ed	3,770,455	3,770,455.00	0.00	100.00	100.00
875 Assigned to Future Ops	20,073,614	21,516,929.29	1,443,315.29	107.19	202.78
Total Restricted & Assigned FB	30,331,360	31,374,702.29	1,043,342.29	103.44%	167.28%
Total Beginning Fund Balance	44,814,886	45,858,228.29	1,043,342.29	102.33%	138.31%
1000 Local Taxes	77,735,313	35,533,822.12	(42,201,490.88)	45.71%	49.19%
2000 Local Non-Tax	6,191,547	3,180,785.88	(3,010,761.12)	51.37	46.56
3000 State - General Purpose	147,282,851	71,889,032.98	(75,393,798.02)	48.81	49.85
4000 State - Special Purpose	40,770,352	18,195,165.95	(22,575,186.05)	44.63	48.87
5000 Federal - General Purpose	380,701	198,767.42	(181,933.58)	52.21	57.92
6000 Federal - Special Purpose	47,888,206	18,409,367.40	(29,478,838.60)	38.44	32.16
7000 Revenue - Other Districts	1,500,000	1,502,825.46	(197,174.54)	86.86	86.86
8000 Revenue - Other Agencies	107,176	43,226.69	(63,949.31)	40.33	40.33
9000 Other Financing Sources	2,069,000	13,057.68	(2,055,942.32)	0.63	0.60
Total Revenue	323,925,136	148,766,051.58	(175,159,074.42)	45.93%	46.22%
Total Resources Available	368,740,012	194,624,279.87	(174,115,732.13)	52.78%	54.82%
01 Basic Education	175,661,064	84,567,484.86	91,093,579.14	48.14%	52.92%
02 BE Alternative Learning Exp	0	80,079.76	(80,079.76)	0.00	0.00
11 Title I Stimulus - Federal	5,080,199	2,069,668.80	3,010,530.20	40.74	52.97
12 Title II SIG - Federal	4,289,391	1,657,609.42	2,631,781.58	38.64	0.00
14 Special Ed Stimulus-Federal	0	149,611.06	(149,611.06)	0.00	0.00
19 12-D Ed Tech Stimulus-Fed	158,141	78,722.22	79,418.78	49.78	76.65
21 Special Education - State	32,644,689	17,493,803.20	15,150,885.80	53.59	61.35
24 Special Education - Federal	6,733,256	3,210,132.33	3,523,133.67	47.68	49.31
31 Career & Tech Ed - State	9,355,657	4,978,483.17	4,377,153.83	53.21	54.37
34 Career & Tech Ed MS- State	0	107,339.40	(107,339.40)	0.00	0.00
38 Career & Tech Ed - Federal	357,404	179,540.12	177,863.88	50.24	53.19
45 CTE Skills Centers - State	0	42,284.10	(42,284.10)	0.00	0.00
51 1-1 Disadvantaged - Federal	11,200,622	4,272,379.64	6,928,242.36	38.14	37.11
52 1-2 School Improvmt - Fed	2,553,561	1,249,324.81	1,304,236.19	48.93	34.74
54 Reading First - Federal	0	26,942.45	(26,942.45)	0.00	4.61
55 Learning Asst Program-State	5,602,334	2,656,614.72	2,945,719.28	47.42	51.28
56 State Institutes & Centers	813,884	529,509.47	484,374.53	65.07	28.54
58 Special & Pilot Prog-State	800,000	1,174,216.03	(374,216.03)	146.78	955.21
59 Juveniles in Adult Jails	90,135	32,154.01	57,980.99	35.67	0.00
61 Head Start - Federal	4,620,315	2,614,018.44	2,006,296.56	56.58	56.65
64 Limited English - Federal	336,378	88,569.72	247,808.28	26.33	28.77

Report Generation

REPORT: 101S
DATE: 04/05/11
General Fund

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL AS OF February 28, 2011

PAGE: 2
TIME: 11:17

BUDGET STATUS General Fund

	BUDGET	ACTUAL	UNEXPENDED BUDGET	% OF BUDGET YTD	% OF BUDGET PRIOR YTD
65 Trans Bilingual - State	1,756,281	854,502.04	901,778.96	48.65%	51.10%
68 Indian Education - Federal	125,342	62,535.04	62,806.96	49.89	49.85
69 Other Compensatory Programs	0	12,525.61	(12,525.61)	0.00	0.00
73 Summer School	136,000	19,130.20	116,869.80	14.07	14.07
74 Highly Capable - State	326,060	146,615.64	179,444.36	44.97	44.41
75 Professional Dev - State	350,000	130,678.50	219,321.50	37.34	21.78
79 Other Instructional Program	8,560,324	1,711,944.81	6,848,379.19	20.00	25.91
89 Community Services	466,660	201,091.51	265,568.49	43.09	56.65
97 District-Wide Support	44,749,608	19,938,686.90	25,110,921.10	43.89	43.98
98 Nutrition Services	12,723,708	6,787,142.53	5,936,565.47	53.34	57.22
99 Pupil Transportation	10,216,110	4,096,781.32	6,119,328.68	40.10	40.42
Total Expenditures	339,707,133	160,720,121.83	178,987,011.17	47.31%	49.22%
Total Uses of Resources	339,707,133	160,720,121.83	178,987,011.17	47.31%	49.22%
Ending Fund Balance	29,032,879	33,904,158.04	4,871,279.04	116.78%	118.90%
840 Nonspendable-Inv & Prepaid	1,694,943	3,135,308.88	1,440,365.88	184.98%	188.49%
850 Restricted for Risk Mgmt	1,500,000	1,500,000.00	0.00	100.00	100.00
860 Committed to Debt & Fiscal	10,106,766	8,605,955.75	(1,500,810.25)	85.15	104.72
820 Committed to Encumbrances	181,817	242,261.37	60,444.37	133.25	12.00
870 Committed to Contingencies	1,000,000	1,000,000.00	0.00	100.00	9.42
Total Debt & Fiscal Management	14,483,526	14,483,526.00	0.00	100.00%	60.32%
821 Restricted for Carryover	539,119	539,119.00	0.00	100.00%	0.00%
866 Assigned to Carryover	1,025,900	771,526.00	(54,374.00)	94.70	88.91
868 Assigned to C&I	1,235,701	2,795,000.00	1,559,299.00	226.19	85.18
875 Assigned to Future Ops	11,748,633	18,000,000.00	6,251,367.00	153.21	1,800.00
Total Restricted & Assigned FB	14,549,353	22,305,645.00	7,756,292.00	153.31%	243.93%
890 Unassigned Fund Balance	0	(2,885,012.96)	(2,885,012.96)	0.00%	0.00%
Total Fund Balance	29,032,879	33,904,158.04	4,871,279.04	116.78%	102.26%

Report Generation

REPORT: 10REV
DATE: 04/05/11
General Fund

TACOMA SCHOOL DISTRICT NO. 10
STATEMENT OF REVENUE, BUDGET AND ACTUAL
AS OF February 28, 2011

PAGE: 1
TIME: 11:17

BUDGET STATUS		General Fund		CURRENT PERIOD REVENUES		YEAR TO DATE REVENUES		% OF BUDGET	
		BUDGET	CURRENT PERIOD REVENUES	YEAR TO DATE REVENUES	% OF BUDGET				
10000 Local Taxes									
411000 Local Property Tax	77,639,620	728,486.92	35,533,532.23	45.77 %					
413000 Sale of Tax Title Property	1,941	0.00	289.89	14.94					
419000 Other Local Taxes	93,752	0.00	0.00	0.00					
Sub Total		77,735,313	728,486.92	35,533,822.12	45.71 %				
20000 Local Non-Tax									
421000 Tuition & Fees - Unassigned	210,000	33,846.69	358,333.66	170.64 %					
421010 Regular Student Fees	100,000	3,220.30	31,536.40	31.54					
421210 Special Ed Preschool Tuition	70,250	7,350.00	47,340.00	67.39					
421730 Summer School - Tuition & Fees	85,000	0.00	8,400.00	9.88					
421800 Convenience Fee	0	2,331.00	13,657.50	0.00					
422000 Sales of Goods, Supplies, & Sv	0	2,755.96	7,512.32	0.00					
422010 Sale of Supplies & Svcs - FR 1	0	2,569.30	24,591.49	0.00					
422020 Sale of Supplies & Svcs - FR 2	0	235.00	30,815.47	0.00					
422030 Sale of Supplies & Svcs-School	1,500	0.00	1,164.80	77.65					
422040 Sale of Recoverable Items	102,071	16,855.34	89,102.82	87.30					
422050 Sale of Supplies & Svcs - Trip	0	20,941.20	103,470.20	0.00					
422060 Sale of Supplies & Svcs - Trip	0	260.00	40,201.00	0.00					
422100 Other Storeroom Sales	23,147	630.33	9,640.23	41.65					
422200 Copy Center Reimbursements	100,000	2,325.05	17,434.79	17.44					
422310 CTE Sales of Goods, Supplies &	60,000	3,561.96	39,340.72	65.57					
422890 Other Community Services	83,469	0.00	0.00	0.00					
422910 Nutrition Service Sales	2,120,455	209,826.84	1,203,518.60	56.76					
422940 NS Sales - Special Events	91,890	521.00	7,969.61	8.67					
422960 NS Sales - Breakfast	144,543	12,833.05	77,341.70	53.51					
422990 School Bus Revenue	0	70.00	645.00	0.00					
423000 Investment Earnings	200,000	8,669.60	47,298.96	23.65					
425000 Gifts, Grants, & Donations (Lo	120,000	9,468.93	124,724.61	103.94					
426000 Fines & Damages	65,000	5,069.61	20,543.15	31.61					
427000 Rentals & Leases	356,100	15,650.25	172,760.49	48.52					
427020 Facility Use - Utility Surchar	12,400	922.00	7,672.50	61.88					
427030 Facility Use - Custodial Labor	242,500	26,831.00	149,701.00	61.73					
427040 Facility Use - Field/Stadium M	8,900	1,320.00	6,352.50	71.38					
427060 Facility Use - Theater Tech	20,000	1,487.50	6,150.00	30.75					
429000 Local Support Non Tax-Unassign	1,184,322	70,568.97	377,883.99	31.91					
429001 Procurement Card Rebates	0	14,482.36	14,482.36	0.00					
429010 Cash Over/Short	0	232.06	(240.68)	0.00					
429060 Timber Sales	0	6,504.59	6,504.59	0.00					
429070 CPF Indirect	700,000	0.00	0.00	0.00					
429100 E-Rate Discount	0	0.00	84,926.15	0.00					
429230 Photography Commissions	70,000	14,546.19	46,245.11	66.06					
429240 Vending-Beverage Commissions	19,000	644.48	3,598.91	18.94					
429250 Vending-Food Commissions	1,000	17.08	165.93	16.59					
Sub Total		6,191,547	496,547.64	3,180,785.88	51.37 %				
30000 State, General Purpose									
431000 Apportionment	136,693,675	11,099,747.12	67,804,050.32	49.60 %					
431210 Apportionment - Special Ed	5,530,836	524,817.01	2,901,133.14	52.45					

Report Generation

REPORT: 10REV
DATE: 04/05/11
General Fund

TACOMA SCHOOL DISTRICT NO. 10 STATEMENT OF REVENUE, BUDGET AND ACTUAL AS OF February 28, 2011

PAGE: 2
TIME: 11:17

BUDGET STATUS	General Fund	BUDGET	CURRENT PERIOD REVENUES	YEAR TO DATE REVENUES	% OF BUDGET
433000	Local Effort Assistance	5,058,320	0.00	1,183,849.52	23.40 %
	Sub Total	147,282,831	11,624,564.13	71,889,032.98	48.81 %
441000	40000 State, Special Purpose	7,519,934	64,931.15	277,506.51	3.69 %
441210	Special Purpose - Unassigned	18,093,903	1,687,723.74	9,357,421.26	51.72
441340	CIE Middle School	0	3,873.14	24,756.95	0.00
441350	Learning Assistance	5,877,409	529,132.04	2,969,355.31	50.52
441560	State Institutions, Centers, a	852,137	34,210.37	265,788.29	31.19
441580	Special & Pilot Programs in Ad	800,000	50,405.44	1,142,320.56	142.79
441590	Institutions - Juveniles in Ad	190,135	8,052.81	41,075.95	45.57
441650	Transitional Bilingual	1,756,281	176,771.83	984,872.35	56.08
441740	Highly Capable	247,999	22,699.70	127,384.38	51.37
441980	School Nutrition Services	369,571	34,865.80	206,836.11	55.97
441990	Transportation - Operations	5,107,622	678,185.23	2,797,848.28	54.78
443000	Other State Agencies - Unassign	55,361	0.00	0.00	0.00
	Sub Total	40,770,352	3,290,913.25	18,195,165.95	44.63 %
50000	Federal, General Purpose				
452000	Direct Federal Revenue - Unass	300,701	25,318.39	138,593.72	46.09 %
454000	Federal in Lieu of Taxes	0	0.00	1,106.45	0.00
455000	Federal Forests	80,000	0.00	59,067.25	73.83
	Sub Total	380,701	25,318.39	198,767.42	52.21 %
60000	Federal, Special Purpose				
461000	Special Purpose - OSFI Unassign	0	10,000.00	30,000.00	0.00 %
461110	Federal Stimulus - Title I	5,329,637	449,103.06	1,772,802.38	33.26
461120	Federal Stimulus - School Impr	4,500,000	264,417.64	1,437,755.36	31.95
461140	Federal Stimulus - IDEA	0	0.00	303,187.73	0.00
461190	Federal Stimulus	165,900	2,482.82	13,895.56	8.38
461240	Special Ed - Supplemental	7,063,870	520,851.37	2,697,230.37	38.18
461380	CIE - Carl Perkins Grant	374,953	24,885.91	145,074.49	38.69
461510	Disadvantaged - Title IA	11,739,624	645,305.53	3,550,718.57	30.25
461520	School Improvement - IIL, IV,	2,674,053	219,114.71	1,020,800.44	38.17
461540	Reading First - Title IB	0	0.00	27,884.95	0.00
461640	Limited English Proficiency	343,106	0.00	18,506.47	5.39
461890	Other Community Services	199,411	0.00	0.00	0.00
461910	Regular Lunch Reimbursement	192,101	18,266.64	89,721.80	46.71
461920	Reduced Price Lunch Reimburse	781,957	72,116.46	350,985.96	44.89
461930	Free Lunch Reimbursement	6,023,038	625,676.26	3,057,387.90	50.76
461950	Regular Breakfast Reimbursement	24,026	1,922.44	10,481.38	43.63
461960	Reduced Price Breakfast Reimbu	208,236	17,362.16	89,563.98	43.01
461970	Free Breakfast Reimbursement	2,044,726	198,238.48	1,012,593.36	49.52
461980	Free Snack Reimbursement	73,165	8,989.52	39,527.84	54.03
462000	Direct Special Purpose Grants	0	0.00	20,696.07	0.00
462610	Head Start	4,989,940	0.00	1,989,011.33	39.86
462610	Indian Education - ED	131,436	0.00	34,434.07	26.23
463000	Federal Grants Through Other E	21,967	0.00	4,992.37	22.73
463210	SPED Medical Match	457,000	6,189.07	248,689.06	54.42

Report Generation

REPORT: 10REV DATE: 04/05/11 General Fund						TACOMA SCHOOL DISTRICT NO. 10 STATEMENT OF REVENUE, BUDGET AND ACTUAL AS OF February 28, 2011						PAGE: 3 TIME: 11:17
BUDGET STATUS	General Fund	BUDGET	CURRENT PERIOD REVENUES	YEAR TO DATE REVENUES	% OF BUDGET							
469980	USDA Commodities	650,000	43,136.80	443,365.96	68.21 %							
	Sub Total	47,888,206	3,128,118.87	18,409,367.40	38.44 %							
70000	Rev From Other Districts											
471210	Special Education	1,500,000	0.00	1,258,705.00	83.91 %							
471450	CTE Skills Center RV	0	9,812.53	44,120.46	0.00							
	Sub Total	1,500,000	9,812.53	1,302,825.46	86.86 %							
80000	Rev From Other Agen/Asso											
481000	Governmental Entities	107,176	22,180.71	39,993.37	37.32 %							
485000	Educational Service Districts	0	0.00	3,233.32	0.00							
	Sub Total	107,176	22,180.71	43,226.69	40.33 %							
90000	Other Financing Sources											
493000	Sale of Equipment	0	3,884.25	13,057.68	0.00 %							
499000	Operating Transfers	2,069,000	0.00	0.00	0.00							
	Sub Total	2,069,000	3,884.25	13,057.68	0.63 %							
Total Revenues		323,925,126	19,329,826.69	148,766,051.58	45.93 %							

Report Generation

REPORT: 10EXP-PROG
DATE: 04/05/11
General Fund

TACOMA SCHOOL DISTRICT NO. 10
STATEMENT OF EXPENDITURES BY PROGRAM - DETAIL
AS OF February 28, 2011

PAGE: 1
TIME: 11:17

PROGRAM AND DESCRIPTION	CURRENT YEAR BUDGET	CURRENT MONTH AMOUNT PAID	CURRENT YEAR YEAR TO DATE	UNEXPENDED BUDGET	PERCENT EXPENDED
01000 Basic Education	146,424,643	11,891,342.67	71,406,659.21	75,017,983.79	48.7670 %
01030 BE Becca	0	(169.44)	1,304.23	(1,304.23)	0.0000 %
01031 BE CTE Carryover	261,571	0.00	0.00	261,571.00	0.0000 %
01040 BE Building Contributions	250,248	17,330.59	53,611.97	196,636.03	21.4240 %
01050 BE Kinder Contributions	23,348	3,707.36	17,733.48	5,614.52	75.3080 %
01079 BE Carryover - Misc	(1,502,537)	0.00	0.00	(1,502,537.00)	0.0000 %
01110 BE FD Kindergarten State	3,996,306	311,565.43	1,907,460.50	2,088,845.50	47.7310 %
01125 BE Geiger Drama Donation	17	0.00	0.00	17.00	0.0000 %
01210 BE Special Education	3,463,724	187,218.20	1,160,987.23	2,302,736.77	33.5180 %
01240 BE SPED Peer Review Pool	75,000	0.00	0.00	75,000.00	0.0000 %
01250 BE Campus Security	1,136,537	96,374.99	593,525.40	543,011.60	52.2220 %
01310 BE Para Coverage	25,000	0.00	0.00	25,000.00	0.0000 %
01320 BE Peer Review Pool	115,000	0.00	0.00	115,000.00	0.0000 %
01430 BE Fund Balance ix Costs	1,916,909	146,164.92	874,344.66	1,042,564.34	45.6120 %
01440 BE Fund Balance	1,729,558	70,303.91	978,931.18	750,626.82	56.6000 %
01450 BE FB Title II-A Support	1,113,026	58,983.67	299,792.96	813,233.04	26.9350 %
01460 BE FB I-728 Support	4,654,128	390,537.43	2,448,953.89	2,205,174.11	52.6190 %
01470 BE FB Full Day K Support	1,000,000	85,702.64	476,127.61	523,872.39	47.6130 %
01701 BE Admin Support Pool	266,744	5,040.45	34,381.12	232,362.88	12.8890 %
01901 BE Running Start	834,769	(227,972.65)	257,038.71	577,730.29	30.7920 %
01902 BE Fresh Start	776,501	227,972.65	507,845.79	47,655.21	29.3590 %
01915 BE Barg Enhance 05-08	555,531	(82,408.20)	507,845.79	47,685.21	91.4160 %
01940 BE Athletic/Act Support	128,629	59,520.87	356,064.84	128,629.00	0.0000 %
01990 BE Curriclm & Inst - Reg	974,023	4,129.11	2,131,472.08	617,358.36	36.5560 %
01991 BE Curriclm & Inst - 1x	3,075,126	147,235.60	833,277.55	943,853.92	69.3130 %
01992 BE C&I Optional Days	2,954,365	13,392,580.20	84,567,484.86	2,121,087.45	28.2050 %
Total 01 Basic Education	174,248,366	13,392,580.20	84,567,484.86	89,680,881.14	48.5330 %
02000 BE Alt Learning Exp	172,000	4,160.38	80,079.76	91,920.24	46.5580 %
Total 02 BE Alt Learning Exp	172,000	4,160.38	80,079.76	91,920.24	46.5580 %
11500 T-1 Stimulus 09-10	0	5,179.60	170,458.17	(170,458.17)	0.0000 %
11501 T-1 Stimulus 10-11	5,080,199	332,522.59	1,899,210.63	3,180,988.37	37.3850 %
Total 11 - Title I Stimulus	5,080,199	337,702.19	2,069,668.80	3,010,530.20	40.7400 %
12500 School Imprvmt Grnt Yr 1	0	1,944.02	190,101.95	(190,101.95)	0.0000 %
12501 School Imprvmt Grnt Yr 2	4,289,391	255,394.47	1,467,507.47	2,821,883.53	34.2120 %
Total 12 - School Improvement	4,289,391	257,338.49	1,657,609.42	2,631,781.58	38.6440 %
13630 Impact Aid I728 ELO Fed	0	(3,908.95)	0.00	0.00	0.0000 %
Total 13 Federal Impact Aid	0	(3,908.95)	0.00	0.00	0.0000 %
14500 Fed Stimulus SPED IDEAB	0	0.00	56,736.97	(56,736.97)	0.0000 %
14501 Fed Stimulus SPED IDEAB	0	0.00	91,749.80	(91,749.80)	0.0000 %
14510 Fed Stimulus SPED PS	0	0.00	1,124.29	(1,124.29)	0.0000 %
Total 14 Federal ARRA SPED	0	0.00	149,611.06	(149,611.06)	0.0000 %

Report Generation

REPORT: 10EXP-PROG
DATE: 04/05/11
General Fund

PAGE: 2
TIME: 11:17

TACOMA SCHOOL DISTRICT NO. 10 STATEMENT OF EXPENDITURES BY PROGRAM - DETAIL AS OF February 28, 2011

PROGRAM AND DESCRIPTION	CURRENT YEAR BUDGET	CURRENT MONTH AMOUNT PAID	CURRENT YEAR YEAR TO DATE	UNEXPENDED BUDGET	PERCENT EXPENDED
19501 Ed Tech Stimulus - Fed	128,322	9,292.42	58,009.11	70,312.89	45.2060 %
19511 Ed Tech Stimulus T121	38,991	5,230.54	19,815.05	19,175.95	50.8200 %
19521 Ed Tech Stimulus Pfoach	23,812	898.06	898.06	22,913.94	3.7710 %
Total 19 Federal ARRA Tech Ed	191,125	15,421.02	78,722.22	112,402.78	41.1890 %
21000 Special Education -State	31,893,789	2,842,930.81	17,120,117.14	14,773,671.86	53.6790 %
21224 SPED Multi-Ortho	84	0.00	0.00	84.00	0.0000 %
21560 SPED State Safety Net	700,000	58,956.64	345,124.63	354,875.37	49.3040 %
21720 SPED District Settlement	50,900	5,009.45	27,030.06	23,869.94	53.1040 %
21900 SPED Work Training Pgm	7,852	472.64	1,531.37	6,320.63	19.5030 %
Total 21 Special Education St	32,652,625	2,907,369.54	17,493,803.20	15,158,821.80	53.5750 %
24500 SPED IDEAB Flo Thru 9-10	0		5,698.65	(5,698.65)	0.0000 %
24501 SPED IDEAB Flothru 10-11	6,241,382	492,296.39	2,996,684.76	3,244,697.24	48.0130 %
24511 SPED IDEAB 619FS 10-11	205,925	14,361.89	76,117.45	129,807.55	36.9640 %
24560 SPED Safety Net 09-10	(19)	(10,942.42)	0.00	(19.00)	0.0000 %
24561 SPED Safety Net 10-11	285,978	32,571.43	131,631.47	154,346.53	46.0290 %
24615 SPED Transition	586	0.00	0.00	586.00	0.0000 %
Total 24 Special Education Fed	6,733,852	527,718.18	3,210,132.33	3,523,719.67	47.6720 %
31000 CTE Technical Support	226,802	17,558.07	112,282.07	114,519.93	49.5070 %
31510 CTE Administration	853,629	72,211.56	434,650.80	418,978.20	50.9180 %
31600 CTE Agriculture & Sci	377,501	27,894.99	192,999.56	184,501.44	51.1260 %
31605 CTE LfP Harvest	0	49.99	11,520.31	(11,520.31)	0.0000 %
31610 CTE Business Education	1,937,287	161,942.01	1,007,873.29	929,413.71	52.0250 %
31620 CTE Marketing Education	407,468	32,622.84	204,399.67	203,068.33	50.1630 %
31630 CTE Diverse Occupations	510,081	48,727.25	244,098.89	265,982.11	47.8550 %
31640 CTE Trade & Industry	1,772,761	133,645.13	1,034,167.15	738,593.85	58.3370 %
31650 CTE Family-Consumer Sci	1,239,956	105,734.26	686,007.78	553,948.22	55.3250 %
31670 CTE Technology Education	846,917	116,992.31	464,841.62	382,075.38	54.8860 %
31671 CTE Tech Ed Resale	19,500	2,341.34	6,184.85	13,315.15	31.7170 %
31680 CTE Health Occupations	379,082	29,854.20	201,231.49	177,850.51	53.0840 %
31710 CTE Career Guidance	562,149	46,915.83	284,272.78	277,876.22	50.5690 %
31901 CTE Running Start	115,263	(62,965.53)	30,987.38	84,275.62	26.8840 %
31902 CTE Fresh Start	128,551	62,965.53	62,965.53	65,585.47	48.9810 %
Total 31 Career xTech Ed State	9,376,947	856,489.78	4,978,483.17	4,398,463.83	53.0930 %
34500 CTE - Middle School	0	18,739.40	107,339.40	(107,339.40)	0.0000 %
Total 34 Career & Tech Ed MS	0	18,739.40	107,339.40	(107,339.40)	0.0000 %
38501 CTE Perkins Grant 10-11	357,404	27,118.36	179,540.12	177,863.88	50.2350 %
Total 38 Career xTech Ed Fed	357,404	27,118.36	179,540.12	177,863.88	50.2350 %
45640 CTE Skills Center	86,122	6,886.69	42,284.10	43,837.90	49.0980 %
Total 45 CTE Skills Center	86,122	6,886.69	42,284.10	43,837.90	49.0980 %

Report Generation

REPORT: 10EXP-PROG
DATE: 04/05/11
General Fund

PAGE: 3
TIME: 11:17

TACOMA SCHOOL DISTRICT NO. 10 STATEMENT OF EXPENDITURES BY PROGRAM - DETAIL AS OF February 28, 2011

PROGRAM AND DESCRIPTION	CURRENT YEAR BUDGET	CURRENT MONTH AMOUNT PAID	CURRENT YEAR YEAR TO DATE	UNEXPENDED BUDGET	PERCENT EXPENDED
51010 T1 Disadvntgd C/O 9-10	714,898	1,043.99	7,204.14	707,693.86	1.0080 %
51011 T1 Disadvntgd C/O 10-11	0	0.00	5,253.28	(5,253.28)	0.0000
51500 T1 Disadvantaged 9-10	0	1,080.52	41,348.51	(41,348.51)	0.0000
51501 T1 Disadvantaged 10-11	10,186,945	848,409.14	4,071,057.95	6,115,887.05	39.9630
51510 T1-B Even Start 9-10	0	(1,107.37)	(450.55)	450.55	0.0000
51511 T1-B Even Start 10-11	223,000	19,834.41	111,123.08	111,876.92	49.8310
51601 T1-D Negit&del RH 10-11	67,696	5,512.53	35,243.69	32,452.31	52.0620
51611 T1-D N&D MiniGrant 10-11	0	0.00	0.00	0.00	0.0000
51780 T1 Improvement Award	1,693	0.00	1,525.57	167.43	90.1100
51787 T1 Improvement Award	0	73.97	73.97	(73.97)	0.0000
Total 51 Disadvantaged Federal	11,194,232	874,847.19	4,272,379.64	6,921,852.36	38.1660 %
52011 BETT Peer Coaching 10-11	65,945	3,778.06	13,686.03	52,258.97	20.7540 %
52210 T4-A Safe/Drug Free 9-10	0	0.00	(15,052.11)	15,052.11	0.0000
52211 T4-A Safe/DrugFree 10-11	30,826	0.00	0.00	30,826.00	0.0000
52410 T2-A Teacher QA C/O 9-10	0	0.00	389.95	(389.95)	0.0000
52410 T2-A Teacher QA 10-11	0	0.00	14,141.36	(14,141.36)	0.0000
52471 T2-A Teacher Quality 9-10	2,236,800	264,709.50	1,212,016.53	1,024,783.47	54.1850
52511 T2 Parent Involvmnt 10-11	2,500	0.00	2,500.00	0.00	0.0000
52831 E212 Inst Tech 10-11	61,121	4,165.35	24,143.05	36,977.95	39.5000
Total 52 School Improvemnt Fed	2,397,192	272,652.91	1,249,324.81	1,147,867.19	52.1160 %
54200 Reading First 9-10	26,942	0.00	26,942.45	(0.45)	100.0020 %
Total 54 Reading First,Federal	26,942	0.00	26,942.45	(0.45)	100.0020 %
55500 Learning Asst Program	6,141,453	481,636.11	2,656,614.72	3,484,838.28	43.2570 %
Total 55 Learning Asst Prog St	6,141,453	481,636.11	2,656,614.72	3,484,838.28	43.2570 %
56510 Remann Hall	813,884	53,797.82	329,509.47	484,374.53	40.4860 %
Total 56 State Inst, Ctrs &Hom	813,884	53,797.82	329,509.47	484,374.53	40.4860 %
58010 WASL Retake	6,372	0.00	1,657.32	4,714.68	26.0090 %
58020 Collection of Evidence	107,532	4,015.22	9,632.60	97,899.40	8.9530
58040 WAAS-DAW	4,800	0.00	0.00	4,800.00	0.0000
58051 School to School	25,818	919.52	919.52	24,898.48	3.5620
58079 Certification Bonus	1,027,196	0.00	1,050,742.48	(23,546.48)	102.2320
58209 WA 1st Robotics 08-9	36,794	0.00	0.00	36,794.00	0.0000
58560 College Readiness Intv	36,655	0.00	13,107.06	23,547.94	35.7580
58621 Nav 101 College Spark 11	117,303	5,381.07	84,122.73	33,180.27	71.7140
58651 Admin Intern 10-11	31,993	2,319.15	14,034.32	17,958.68	43.8670
58661 WA 1st Robotics 10-11	10,360	0.00	0.00	10,360.00	0.0000
Total 58 Special & Pilot Prog	1,366,883	12,634.96	1,174,216.03	194,666.97	85.7790 %
59100 Institutn Juvnls in Jail	90,135	6,365.42	32,154.01	57,980.99	35.6730 %
Total 59 Adult Institutions	90,135	6,365.42	32,154.01	57,980.99	35.6730 %

Report Generation

REPORT: 10EXP-PROG
DATE: 04/05/11
General Fund

TACOMA SCHOOL DISTRICT NO. 10
STATEMENT OF EXPENDITURES BY PROGRAM - DETAIL
AS OF February 28, 2011

PAGE: 4
TIME: 11:17

PROGRAM AND DESCRIPTION	CURRENT YEAR BUDGET	CURRENT MONTH AMOUNT PAID	CURRENT YEAR YEAR TO DATE	UNEXPENDED BUDGET	PERCENT EXPENDED
61510 Head Start Regular 9-10	1,282,280	4,638.76	1,249,504.00	32,776.00	97.4440 %
61511 Head Start Regular 10-11	4,570,102	380,649.40	1,260,321.65	3,309,780.35	27.5780 %
61519 Head Start Regular 8-9	0	(231.52)	(231.52)	231.52	0.0000 %
61520 Head Start Train 9-10	41,369	0.00	24,096.34	17,272.66	58.2470 %
61521 Head Start Train 10-11	50,213	3,865.26	7,741.55	42,471.45	15.4170 %
61550 Head Start ARRA 9-10	72,586	0.00	72,586.42	(0.42)	100.0010 %
Total 61 Head Start, Federal	6,016,550	388,921.90	2,614,018.44	3,402,531.56	43.4470 %
64500 Limited English 9-10	0	0.00	18,143.60	(18,143.60)	0.0000 %
64501 Limited English 10-11	348,678	29,169.25	70,426.12	278,251.88	20.11980 %
Total 64 Limited English	348,678	29,169.25	88,569.72	260,108.28	25.4020 %
65000 Transitional Bilingual	1,756,281	137,432.03	854,502.04	901,778.96	48.6540 %
Total 65 Transition Bilingual	1,756,281	137,432.03	854,502.04	901,778.96	48.6540 %
68501 Indian Education 10-11	96,320	9,872.53	62,535.04	33,784.96	64.9240 %
Total 68 Indian Ed, Federal	96,320	9,872.53	62,535.04	33,784.96	64.9240 %
69100 Special Ed Reimbursable	53,031	6,180.01	6,180.01	46,850.99	11.6540 %
69200 District Conferences	10,984	941.57	6,345.60	4,638.40	57.7710 %
Total 69 Compensatory, Other	64,015	7,121.58	12,525.61	51,489.39	19.5670 %
73000 Summer School - District	163,725	2,419.19	19,131.71	144,593.29	11.6850 %
73010 Summer School Programs	1,390	0.00	(1.51)	1,391.51	0.1090 -
Total 73 Summer School	165,115	2,419.19	19,130.20	145,984.80	11.5860 %
74000 Highly Capable	326,060	23,284.13	146,615.64	179,444.36	44.9660 %
Total 74 Highly Capable	326,060	23,284.13	146,615.64	179,444.36	44.9660 %
75201 PD Math & Science 10-11	314,766	19,051.16	130,678.50	184,087.50	41.5160 %
Total 75 Professional Develop	314,766	19,051.16	130,678.50	184,087.50	41.5160 %
79000 Other Instructional Prog	3,075,175	0.00	0.00	3,075,175.00	0.0000 %
79010 Tuition Based Preschool	261,776	24,753.17	138,566.95	123,209.05	52.9330 %
79021 21st Century CLC 10-11	33,000	1,591.06	9,613.55	23,386.45	29.1320 %
79031 NBCT Leadership	5,000	0.00	5,000.00	0.00	100.0000 %
79040 Head Start Contributions	12,327	0.00	0.00	2,327.00	0.0000 %
79061 21st Century Achievers	17,300	137.49	635.47	16,664.53	3.6730 %
79081 Student Scientists 10-11	2,000	0.00	210.00	1,790.00	21.0000 %
79101 Early Childhood Ed 10-11	756,400	65,554.28	394,132.67	362,267.33	52.1060 %
79161 City Truant Ofcrrs 10-11	48,000	5,829.15	29,387.00	18,613.00	61.2230 %
79170 Youth Svc America 9-10	1,458	0.00	1,458.36	(0.36)	100.0250 %
79171 Youth Svc America 10-11	4,868	216.03	1,194.96	3,773.04	24.0530 %
79181 Pierce Cnty Linkage Demo	2,000	0.00	0.00	2,000.00	0.0000 %

Report Generation

REPORT: 10EXP-PROG
DATE: 04/05/11
General Fund

PAGE: 5
TIME: 11:17

TACOMA SCHOOL DISTRICT NO. 10 STATEMENT OF EXPENDITURES BY PROGRAM - DETAIL AS OF February 28, 2011

PROGRAM AND DESCRIPTION	CURRENT YEAR BUDGET	CURRENT MONTH AMOUNT PAID	CURRENT YEAR YEAR TO DATE	UNEXPENDED BUDGET	PERCENT EXPENDED
79190 ECEAP Contributions	760	0.00	0.00	760.00	0.0000 %
79201 Army ROTC 10-11	305,486	26,509.73	150,780.55	154,705.45	49.3380 %
79211 Ready to Learn 10-11	20,000	1,616.66	8,083.30	11,916.70	40.4170 %
79221 Refuge Impact 10-11	34,000	0.00	0.00	34,000.00	0.0000 %
79231 Arts in Education 10-11	23,085	0.00	9,064.61	14,020.39	39.2860 %
79241 Work Study 10-11	48,291	0.00	0.00	48,291.00	0.0000 %
79251 Navy ROTC 10-11	175,160	14,279.51	90,399.34	84,760.66	51.6100 %
79270 JROTC Navy Start-up 9-10	750	0.00	1,076.44	1,326.44	143.5250 %
79285 Tacoma Kids Rock	1,282	0.00	0.00	1,282.00	0.0000 %
79291 Navy ROTC Orient/Uniform	12,656	988.91	5,869.61	13,213.61	220.3940 %
79310 SPED Community Preschool	135,023	557.39	6,613.45	128,409.55	4.8980 %
79331 City of Tacoma Minigrant	17,978	1,447.97	1,556.49	16,421.51	8.6580 %
79348 RALLY 07-08	142	0.00	0.00	142.00	0.0000 %
79360 Transition Prog Student	20,000	4,822.45	14,930.64	5,069.36	74.6530 %
79371 Raikes Foundation 10-11	150,000	0.00	0.00	150,000.00	0.0000 %
79391 Tacoma Pers Over Poverty	635,866	14,230.86	70,404.38	565,461.62	11.0720 %
79401 Lowe's toolbox for Educ	5,000	0.00	0.00	5,000.00	0.0000 %
79411 S.E.G.A. 360	360	0.00	0.00	360.00	0.0000 %
79421 Healthy School Program	4,999	0.00	0.00	4,999.00	0.0000 %
79431 School & Family Partners	0	0.00	0.00	0.00	0.0000 %
79491 Tacoma Truancy Ctr 10-11	35,322	3,241.63	22,233.81	13,088.19	62.3460 %
79501 Air Force ROTC 10-11	184,949	14,896.50	91,652.90	93,296.10	49.3560 %
79518 Air Force Discr Funds	162	0.00	0.00	162.00	0.0000 %
79520 Air Force ROTC Tuition	1,765	432.03	432.03	1,332.97	24.4780 %
79531 Marines ROTC 10-11	160,489	14,366.48	87,926.35	72,562.65	54.7870 %
79580 Curriculum Fundraising	215,356	25,844.88	184,903.04	30,452.96	85.8590 %
79590 Read to Me Program	42,247	2,500.00	12,500.00	29,747.00	29.5880 %
79604 Fuyallup Tribe Charity	5,672	0.00	1,425.53	4,246.47	25.1330 %
79610 Fuyallup Tribe 9-10	95,000	5,990.92	39,881.54	55,118.46	41.9810 %
79619 Fuyallup Tribe 8-9	10,981	8.07	1,616.78	9,364.22	14.7230 %
79710 ECEAP/Comm Preschool NET	24,732	2,930.86	16,882.94	7,849.06	68.2840 %
79720 Stewart Family Connect	4,367	0.00	0.00	4,367.00	0.0000 %
79780 Hilltop Artists	172,184	28,697.34	114,789.32	57,394.68	66.6670 %
79840 Montessori Startup	0	3,471.72	21,137.97	(21,137.97)	0.0000 %
79850 Arts Collaboration	32,868	1,145.42	14,320.51	18,547.49	43.5700 %
79870 Adult Crossing Guards	215,249	28,560.69	142,927.61	72,321.39	66.4010 %
79884 Nat'l Board Project	59,328	2,462.41	15,371.05	44,556.95	25.6490 %
79920 At Risk Kids Act 09-10	15,478	0.00	4,965.66	512.34	90.6470 %
79921 At Risk Kids Act 10-11	15,000	0.00	0.00	15,000.00	0.0000 %
Total 79 Other Instructional	7,070,991	297,083.61	1,711,944.81	5,359,046.19	24.2110 %
89010 Facility Use	187,000	31,313.32	162,589.13	24,410.87	86.9460 %
89020 Facility Use - Fields	5,700	264.29	1,507.76	4,192.24	26.4520 %
89030 Facility Use - Swim Pool	12,300	1,574.29	7,427.43	4,872.57	60.3860 %
89040 Facility Use - Stadiums	13,000	0.00	12,404.60	595.40	95.4200 %
89050 Facility Use - Theaters	65,800	3,480.42	17,162.59	48,637.41	26.0830 %
89150 Community Nutrition Svcs	182,880	0.00	0.00	182,880.00	0.0000 %
Total 89 Community Services	466,680	36,632.32	201,091.51	265,588.49	43.0900 %
97000 District Wide Support	40,460,467	3,009,109.95	17,600,314.99	22,860,152.01	43.5000 %

Report Generation

REPORT: 10EXP-PROG
DATE: 04/05/11
General Fund

TACOMA SCHOOL DISTRICT NO. 10
STATEMENT OF EXPENDITURES BY PROGRAM - DETAIL
AS OF February 28, 2011

PAGE: 6
TIME: 11:17

PROGRAM AND DESCRIPTION	CURRENT YEAR BUDGET	CURRENT MONTH AMOUNT PAID	CURRENT YEAR YEAR TO DATE	UNEXPENDED BUDGET	PERCENT EXPENDED
97090 DWS - General Admin	2,069,000	0.00	1,071,988.49	997,001.51	51.8120 %
97093 DWS - Telecommunications	439,316	10,911.88	172,990.23	257,325.77	40.2010 %
97430 DWS - Ix Costs	217,901	7,177.96	34,218.22	183,682.78	15.7040 %
97440 DWS - Fund Balance	35,000	87,252.25	0.00	35,000.00	0.0000 %
97560 DWS - Security	1,333,651	87,250.51	695,584.00	638,067.00	52.1560 %
97910 DWS -ERP Project Supt	353,340	10,254.47	63,580.97	289,759.03	17.9940 %
Total 97 District-wide Support	44,899,675	3,124,452.52	19,638,686.90	25,260,988.10	43.7390 %
98000 Nutrition Services	12,723,708	1,104,943.34	6,786,053.33	5,937,654.67	53.3340 %
98030 NS - Summer Programs	0	18.95	1,089.20	(1,089.20)	0.0000 %
98201 NS - Healthy Meals Pgm	0	0.00	0.00	0.00	0.0000 %
Total 98 Nutrition Services	12,723,708	1,104,962.29	6,787,142.53	5,936,565.47	53.3420 %
99000 Pupil Transportation	10,086,305	858,200.79	4,251,801.99	5,834,503.01	42.1540 %
99110 Pupil Transport-Ex Curr	0	7,379.58	34,303.99	(34,303.99)	0.0000 %
99120 Pupil Transport - Fripps	(24,741)	(37,880.01)	(189,324.66)	164,583.66	765.2260 %
99430 Pupil Transport-Ix Costs	50,000	0.00	0.00	50,000.00	0.0000 %
99440 Pupil Transport-Fund Bal	100,000	0.00	0.00	100,000.00	0.0000 %
Total 99 Pupil Transportation	10,211,564	827,700.36	4,096,781.32	6,114,782.68	40.1190 %
Total General Fund	339,681,155	26,057,652.56	160,720,121.83	178,961,033.17	47.3150 %

ASSOCIATED STUDENT BODY FUND

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

Report Generation

REPORT: 401S DATE: 04/05/11 Associated Student Body Fund		TACOMA SCHOOL DISTRICT NO. 10 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL AS OF February 28, 2011				PAGE: 1 TIME: 11:18	
BUDGET STATUS	Associated Student Body Fund	BUDGET	ACTUAL	UNEXPENDED BUDGET	% OF BUDGET YTD	% OF BUDGET PRIOR YTD	
840 Nonspendable-Inv & Prepaid		0	44,606.96	44,606.96	0.00%	0.00%	
820 Committed to Encumbrances		0	4,875.00	4,875.00	0.00	0.00	
889 Assigned to Fund Purposes		1,773,677	2,014,442.91	240,765.91	113.57 %	121.39 %	
Total Beginning Fund Balance		1,773,677	2,063,924.87	290,247.87	116.36%	124.37%	
1000 General Student Body		1,380,500	569,372.71	(811,127.29)	41.24%	39.07%	
2000 Athletics		219,650	175,434.06	(44,215.94)	79.87	72.18	
3000 Classes		536,036	131,769.02	(404,266.98)	24.58	34.00	
4000 Clubs		2,025,467	313,044.99	(1,712,422.01)	15.46	18.85	
6000 Private Money		111,300	9,933.45	(101,366.55)	8.93	11.83	
Total Revenue		4,272,953	1,199,554.23	(3,073,398.77)	28.07%	31.30%	
Total Resources Available		6,046,630	3,263,479.10	(2,783,150.90)	53.97%	59.42%	
1000 General Student Body		1,396,138	522,240.46	873,897.54	37.41%	32.76%	
2000 Athletics		326,869	219,093.91	107,775.09	67.03	72.98	
3000 Classes		469,337	68,200.18	401,136.82	14.53	20.54	
4000 Clubs		2,008,221	279,821.02	1,728,399.98	13.93	17.11	
6000 Private Money		114,116	6,827.23	107,288.77	5.98	8.40	
Total Expenditures		4,314,661	1,096,182.80	3,218,498.20	25.41%	27.80%	
Total Uses of Resources		4,314,661	1,096,182.80	3,218,498.20	25.41%	27.80%	
Total Ending Fund Balance		1,731,949	2,167,296.30	435,347.30	125.14%	139.89%	
840 Nonspendable-Inv & Prepaid		0	44,606.96	44,606.96	0.00%	0.00%	
820 Committed to Encumbrances		0	4,875.00	4,875.00	0.00	0.00	
889 Assigned to Fund Purposes		1,773,677	2,117,814.34	344,137.34	119.40	127.62	
Total Ending Fund Balance		1,773,677	2,167,296.30	393,619.30	122.19%	130.60%	

Rev and Exp with Adoptd Budget

TACOMA SCHOOL DISTRICT NO. 40									
ASSOCIATED STUDENT BODY FUND									
REVENUES & EXPENDITURES WITH ADOPTED BUDGET									
AS OF FEBRUARY 28, 2011									
REPORT : TS311									PAGE: 1
DATE : 04/05/11									TIME: 11:18:29
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	2,159.29	-134.49	10.80	0.00	2,014.00	0.00	2,014.00		
ARLINGTON	7,314.93	0.42	0.00	1,150.00	315.35	0.00	315.35		
BIRNEY	7,246.52	4,733.59	4,949.59	24,000.00	7,030.52	0.00	7,030.52		
BLIX	2,935.58	8,070.64	7,495.55	2,500.00	2,443.87	0.00	2,443.87		
BOZE	3,707.51	7,110.84	7,110.84	10,434.00	4,067.31	0.00	4,067.31		
BROWNS PT	10,238.09	106.42	2,027.52	38,975.00	8,316.99	0.00	8,316.99		
BRYANT	7,844.93	2,402.70	2,439.17	27,400.00	8,008.46	0.00	8,008.46		
CRESCENT HTS	1,367.00	17,009.01	4,319.74	5,500.00	4,056.27	0.00	4,056.27		
DELONG	18,443.71	14,774.06	12,093.05	23,200.00	21,124.72	0.00	21,124.72		
DOWNING	6,405.28	7,226.98	7,608.29	24,800.00	5,823.97	0.00	5,823.97		
EDISON	4,970.17	500.57	24.00	5,000.00	5,446.74	0.00	5,446.74		
FAWCETT	4,801.75	34,476.43	18,738.62	6,675.00	20,539.56	0.00	20,539.56		
FERN HILL	1,166.86	1,742.38	1,014.27	12,200.00	1,894.97	0.00	1,894.97		
FRANKLIN	4,074.34	125.37	102.64	3,500.00	4,097.07	0.00	4,097.07		
GEIGER	1,562.24	2.05	0.00	2,200.00	1,564.29	0.00	1,564.29		
STAFFORD	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
JEFFERSON	5,214.20	261.83	778.53	6,300.00	4,697.40	0.00	4,697.40		
LARCHMONT	10,790.68	2,609.66	2,005.53	18,500.00	11,394.81	0.00	11,394.81		
LISTER	12,832.94	8,333.08	9,786.69	25,200.00	11,399.33	0.00	11,399.33		
LOWELL	2,673.32	33.44	189.00	1,800.00	2,487.76	0.00	2,487.76		
LYON	9,496.23	1,305.15	337.21	5,500.00	10,464.17	0.00	10,464.17		
MANITOU PK	10,233.63	8,347.85	3,445.18	22,400.00	15,436.50	0.00	15,436.50		
MANN	2,395.40	66.74	171.29	3,200.00	2,290.85	0.00	2,290.85		
MCCARVER	1,608.40	1,754.99	130.36	8,300.00	3,233.03	0.00	3,233.03		
MCKINLEY	3,409.98	1,020.27	922.92	4,450.00	3,507.33	0.00	3,507.33		
NE TACOMA	4,011.25	8,433.37	960.37	31,830.00	11,484.25	0.00	11,484.25		
PT DEFIANCE	17,909.37	12,850.90	11,859.79	10,200.00	18,900.48	0.00	18,900.48		
REED	7,174.51	3,784.91	2,624.54	1,790.00	8,334.88	0.00	8,334.88		
ROOSEVELT	2,443.39	2,021.90	300.00	17,550.00	2,146.29	0.00	2,146.29		
SHERIDAN	9,102.85	7,006.33	2,070.22	16,800.00	14,038.96	0.00	14,038.96		
SHERMAN	5,312.58	9,833.30	3,974.29	18,800.00	11,171.59	0.00	11,171.59		
STANLEY	2,599.49	10.55	0.00	1,850.00	2,710.04	0.00	2,710.04		
SKILLINE	13,748.78	26,956.26	23,869.67	11,375.00	16,835.37	0.00	16,835.37		
WAINWRIGHT	5,354.35	14,711.25	13,384.93	5,050.00	5,030.67	0.00	5,030.67		
HOYT	7,376.99	14,358.89	13,896.13	20,200.00	839.75	0.00	839.75		
WHITMAN	7,193.44	2,593.76	3,330.83	11,600.00	6,456.37	0.00	6,456.37		
WHITTIER	7,877.36	3,177.16	4,379.07	20,400.00	6,675.45	0.00	6,675.45		
GLAUDRONE	52,576.26	16,245.01	10,830.57	69,075.00	57,990.70	0.00	57,990.70		
BAKER	63,975.28	17,493.77	13,037.79	30,820.00	68,431.26	0.00	68,431.26		
GAULT	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
GRAY	91,395.51	40,590.93	33,405.67	79,140.00	98,580.77	0.00	98,580.77		
HUNT	16,119.66	98.27	0.00	2,200.00	16,217.93	0.00	16,217.93		
JASON LEE	24,410.69	6,656.04	2,722.01	67,450.00	28,344.72	0.00	28,344.72		
MASON	11,196.61	9,302.38	5,311.66	56,202.00	15,187.33	0.00	15,187.33		
MCLVAIGH	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
MEEKER	85,349.87	128,172.70	93,267.20	219,975.00	120,255.37	0.00	120,255.37		
STEWART	100,087.74	16,561.54	32,430.84	84,350.00	84,218.44	0.00	84,218.44		
TRUMAN	51,541.94	40,725.80	29,558.14	61,550.00	62,509.60	0.00	62,509.60		
1ST CREEK	17,521.69	24,683.13	19,663.60	37,195.00	22,541.22	0.00	22,541.22		
FOSS	159,116.05	99,947.38	132,793.53	193,384.00	126,269.90	0.00	126,269.90		

Rev and Exp with Adoptd Budget

REPORT : TS311
DATE : 04/05/11

TACOMA SCHOOL DISTRICT NO. 40
ASSOCIATED STUDENT BODY FUND
REVENUES & EXPENDITURES WITH ADOPTED BUDGET
AS OF FEBRUARY 28, 2011

PAGE: 2
TIME: 11:18:29

S C H O O L	BEGINNING BALANCE	REVENUES	EXPENDITURES	ADOPTED BUDGETED EXPENDITURES	FUND BALANCE W/O IMPREST FUNDS	IMPREST FUNDS	FUND BALANCE
LINCOLN	99,490.59	103,982.18	88,595.20	260,200.00	114,877.57	0.00	114,877.57
MT. TAHOMA	281,936.11	99,773.86	89,406.33	699,928.00	292,303.64	0.00	292,303.64
STADIUM	359,513.24	164,094.79	159,066.22	983,558.00	364,541.81	0.00	364,541.81
WILSON	234,884.47	125,152.17	127,980.23	680,230.00	232,156.41	0.00	232,156.41
OAKLAND	1,803.54	122.44	60.45	1,165.00	1,865.53	0.00	1,865.53
TSOTA	26,987.36	10,408.79	9,027.09	123,480.00	28,369.06	0.00	28,369.06
SAWI	1,110.73	4,864.52	2,932.27	20,650.00	3,042.98	0.00	3,042.98
C&I	26,706.09	1,310.58	0.00	13,500.00	28,016.67	0.00	28,016.67
DISTRICT A&A	109,557.17	93,509.20	96,306.20	125,000.00	106,760.17	0.00	106,760.17
YOUNG AMBASSADORS	29,846.93	2,036.19	3,347.07	30,000.00	28,536.05	0.00	28,536.05
CAB	0.00	0.00	0.00	0.00	0.00	0.00	0.00
T O T A L S	2,063,924.87	1,199,554.23	1,096,182.80	4,314,681.00	2,167,296.30	0.00	2,167,296.30

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 district is working with Historic Tacoma on a project to document and preserve Tacoma's historic schools. The following sites have been nominated this year:
 - o Central Administration Building (1912 construction)
 - o Jason Lee Middle School (1924 construction)
 - o McCarver Elementary School
 - o Stewart Middle School
 - o Fern Hill Elementary School (1911, 1919 and 1925 construction)
 - o Whitman Elementary School
- The construction of First Creek Middle School was completed. Students from Gault and McIlvaigh Middle Schools began attending the new First Creek Middle School in September 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 district transferred \$786,285 in 2009-10 for student and financial applications.

Small capital projects planning include:

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

Report Generation

REPORT: 2015
DATE: 04/05/11
Capital Projects Fund

TACOMA SCHOOL DISTRICT NO. 10
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
AS OF February 28, 2011

PAGE: 1
TIME: 12:36

BUDGET STATUS	Capital Projects Fund	BUDGET	ACTUAL	BUDGET	%	PRIOR YTD
830 Restricted for Debt Svc	0	4,342,918.00	4,342,918.00	0.00 %	0.00 %	
835 Restricted for Arbitrage	0	692,763.87	692,763.87	0.00	0.00	
850 Restricted for Risk Mgmt	0	337,143.64	337,143.64	0.00	0.00	
861 Restricted for Constructn	0	16,479,998.83	16,479,998.83	0.00	0.00	
863 Restricted for Technology	0	10,805,177.28	10,805,177.28	0.00	0.00	
Total Restricted Fund Balance	0	32,658,001.62	32,658,001.62	0.00 %	0.00 %	
820 Committed to Encumbrances	0	24,469,298.73	24,469,298.73	0.00 %	0.00 %	
875 Assigned to Future Ops	0	2,473,615.10	2,473,615.10	0.00	0.00	
889 Assigned to Fund Purposes	100,000,000	0.00	(100,000,000.00)	0.00	0.00	
Total Committed & Assigned FB	100,000,000	26,942,913.83	(73,057,086.17)	26.94 %	26.94 %	
Total Beginning Fund Balance	100,000,000	59,600,915.45	(40,399,084.55)	0.00 %	0.00 %	
1000 Local Taxes	8,294,000	108,779.75	(8,185,220.25)	1.31 %	0.00 %	
2000 Local Non-Tax	153,255	54,823.37	(98,431.63)	35.77	17.58	
4000 State Special Purpose	2,500,000	0.00	(2,500,000.00)	0.00	0.00	
Total Revenue	10,947,255	163,603.12	(10,783,651.88)	1.49 %	1.44 %	
Total Resources Available	110,947,255	59,764,518.57	(51,182,736.43)	53.87 %	53.68 %	
11 - Site Purchases	0	2,369.50	(2,369.50)	0.00 %	0.00 %	
12 - Site Improvements	619,500	1,494,575.41	(875,075.41)	241.26	909.66	
21 - New Buildings	29,854,105	11,539,522.18	18,314,582.82	38.65	75.02	
22 - Remodeled Building	25,951,158	1,098,209.16	24,852,948.84	4.23	3.66	
31 - Initial Equipment	5,185,800	2,832,069.42	2,353,730.58	54.61	40.10	
51 - Sale of Real Estate	0	21,920.52	(21,920.52)	0.00	0.00	
91 - Debt Principal	0	44,289.00	(44,289.00)	0.00	0.00	
93 - Arbitrage Rebate	0	241,056.60	(241,056.60)	0.00	0.00	
Total Expenditures	61,610,563	17,274,011.79	44,336,551.21	28.04 %	32.74 %	
Other Financing Uses	88,578	0.00	88,578.00	0.00 %	0.00 %	
Total Uses of Resources	61,699,141	17,274,011.79	44,425,129.21	28.00 %	31.39 %	
Ending Fund Balance	49,248,114	42,490,506.78	(6,757,607.22)	86.28 %	75.47 %	
830 Restricted for Debt Svc	0	4,342,918.00	4,342,918.00	0.00 %	0.00 %	
835 Restricted for Arbitrage	0	692,763.87	692,763.87	0.00	0.00	
850 Restricted for Risk Mgmt	0	337,143.64	337,143.64	0.00	0.00	
861 Restricted for Constructn	0	16,479,998.83	16,479,998.83	0.00	0.00	
863 Restricted for Technology	0	10,805,177.28	10,805,177.28	0.00	0.00	

Report Generation

REPORT: 2015 DATE: 04/05/11 Capital Projects Fund		TACOMA SCHOOL DISTRICT NO. 10 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL AS OF February 28, 2011				PAGE: 2 TIME: 12:36
BUDGET STATUS	Capital Projects Fund	BUDGET	ACTUAL	UNEXPENDED BUDGET	% OF BUDGET YTD	% OF BUDGET PRIOR YTD
	Total Restricted Fund Balance	0	32,658,001.62	32,658,001.62	0.00%	0.00%
	820 Committed to Encumbrances	0	24,469,298.73	24,469,298.73	0.00%	0.00%
	875 Assigned to Future Ops	0	2,473,615.10	2,473,615.10	0.00	0.00
	889 Assigned to Fund Purposes	100,000,000	(17,110,408.67)	(117,110,408.67)	17.11	17.11
	Total Committed & Assigned FB	100,000,000	9,832,505.16	(90,167,494.84)	9.83%	9.83%
	Total Ending Fund Balance	100,000,000	42,490,506.78	(57,509,493.22)	42.49%	42.49%

Report Generation

REPORT: 20REV
DATE: 04/05/11
Capital Projects Fund

TACOMA SCHOOL DISTRICT NO. 10
STATEMENT OF REVENUE, BUDGET AND ACTUAL
AS OF February 28, 2011

PAGE: 1
TIME: 11:18

BUDGET STATUS Capital Projects Fund

10000 Local Taxes						
411000 Local Property Tax	8,294,000	108,517.99	108,779.75		1.31 %	
Sub Total	8,294,000	108,517.99	108,779.75		1.31 %	
20000 Local Non-Tax						
423000 Investment Earnings	143,255	7,288.89	54,160.19		37.81 %	
429050 Mitigation Fees	10,000	0.00	663.18		6.63	
Sub Total	153,255	7,288.89	54,823.37		35.77 %	
30000 State, General Purpose						
40000 State, Special Purpose						
441300 State Matching - Paid Direct t	2,500,000	0.00	0.00		0.00 %	
Sub Total	2,500,000	0.00	0.00		0.00 %	
50000 Federal, General Purpose						
60000 Federal, Special Purpose						
70000 Rev From Other Districts						
80000 Rev From Other Agen/Asso						
90000 Other Financing Sources						
Total Revenues	10,947,255	115,806.88	163,603.12		1.49 %	
	=====	=====	=====		=====	

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 67 yellow buses operating approximately 50 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 2010-11, the district received \$328,116 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 global positioning systems (GPS) in all current buses.

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

Report Generation

REPORT: 901S DATE: 04/05/11 Transportation Vehicle Fund		TACOMA SCHOOL DISTRICT NO. 10 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL AS OF February 28, 2011				PAGE: 1 TIME: 11:18	
BUDGET STATUS	Transportation Vehicle Fund	BUDGET	ACTUAL	UNEXPENDED BUDGET	% OF BUDGET YTD	% OF BUDGET PRIOR YTD	
889 Assigned to Fund Purposes		2,420,000	2,424,775.18	4,775.18	100.20 %	124.35 %	
Total Beginning Fund Balance		2,420,000	2,424,775.18	4,775.18	100.20 %	124.35 %	
2000 Local Non-Tax		10,000	2,637.08	(7,362.92)	26.37%	17.58%	
4000 State Special Purpose		344,500	328,166.02	(16,333.98)	95.26	67.66	
9000 Other Financing Sources		15,000	0.00	(15,000.00)	0.00	0.00	
Total Revenue		369,500	330,803.10	(38,696.90)	89.53%	66.16%	
Total Resources Available		2,789,500	2,755,578.28	(33,921.72)	98.78%	112.47%	
910 Barcoded Eqmt - Buses		1,100,000	0.00	1,100,000.00	0.00%	0.00%	
Total Expenditures		1,100,000	0.00	1,100,000.00	0.00%	0.00%	
Total Uses of Resources		1,100,000	0.00	1,100,000.00	0.00%	0.00%	
Total Ending Fund Balance		1,689,500	2,755,578.28	1,066,078.28	163.10%	204.88%	
889 Assigned to Fund Purposes		2,420,000	2,755,578.28	335,578.28	113.87%	141.31%	
Total Ending Fund Balance		2,420,000	2,755,578.28	335,578.28	113.87%	141.31%	

Report Generation

REPORT: 90REV
DATE: 04/05/11
Transportation Vehicle Fund

TACOMA SCHOOL DISTRICT NO. 10
STATEMENT OF REVENUE, BUDGET AND ACTUAL
AS OF February 28, 2011

PAGE: 1
TIME: 11:18

BUDGET STATUS Transportation Vehicle Fund

10000 Local Taxes					
20000 Local Non-Tax					
423000 Investment Earnings	10,000	466.55	2,637.08		26.37 %
Sub Total	10,000	466.55	2,637.08		26.37 %
30000 State, General Purpose					
40000 State, Special Purpose					
444990 Transportation - Depreciation	344,500	0.00	328,166.02		95.26 %
Sub Total	344,500	0.00	328,166.02		95.26 %
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	15,000	0.00	0.00		0.00 %
Sub Total	15,000	0.00	0.00		0.00 %
Total Revenues	369,500	466.55	330,803.10		89.53 %

DEBT SERVICE FUND

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

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

Report Generation

REPORT: 301S
DATE: 04/05/11
DSF/LTDG Fund

TACOMA SCHOOL DISTRICT NO. 10
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
AS OF February 28, 2011

PAGE: 1
TIME: 11:18

BUDGET STATUS	DSF/LTDG Fund	BUDGET	ACTUAL	UNEXPENDED BUDGET	% OF BUDGET YTD	% OF BUDGET PRIOR YTD
889 Assigned to Fund Purposes		7,100,000	7,179,104.09	79,104.09	101.11 %	287.16 %
Total Beginning Fund Balance		7,100,000	7,179,104.09	79,104.09	101.11 %	287.16 %
1000 Local Taxes		31,957,400	12,714,200.40	(19,243,199.60)	39.79%	39.79%
2000 Local Non-Tax		23,745	13,044.57	(10,700.43)	54.94	31.06
9000 Other Financing Sources		86,578	44,289.00	(44,289.00)	50.00	11.40
Total Revenue		32,069,723	12,771,533.97	(19,298,189.03)	39.82%	39.43%
Total Resources Available		39,169,723	19,950,638.06	(19,219,084.94)	50.93%	57.19%
728 Principal Payments		11,378,578	10,879,289.00	499,289.00	95.61%	81.02%
730 Interest Payments		13,421,707	6,825,468.75	6,596,238.25	50.85	48.70
790 Other Expenditures		250,000	1,508.75	248,491.25	0.60	0.60
Total Expenditures		25,050,285	17,706,266.50	7,344,018.50	70.68%	63.93%
Total Uses of Resources		25,050,285	17,706,266.50	7,344,018.50	70.68%	63.93%
Total Ending Fund Balance		14,119,438	2,244,371.56	(11,875,066.44)	15.90%	31.20%
889 Assigned to Fund Purposes		7,100,000	2,244,371.56	(4,855,628.44)	31.61%	89.78%
Total Ending Fund Balance		7,100,000	2,244,371.56	(4,855,628.44)	31.61%	89.78%

Report Generation

REPORT: 30REV TACOMA SCHOOL DISTRICT NO. 10 PAGE: 1
DATE: 04/05/11 STATEMENT OF REVENUE, BUDGET AND ACTUAL TIME: 11:18
DSF/LTDG Fund AS OF February 28, 2011

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	273,078.09	12,714,025.15	39.78 %
413000 Sale Of Tax Title Property		0	0.00	175.25	0.00
Sub Total		31,957,400	273,078.09	12,714,200.40	39.79 %
20000 Local Non-Tax					
423000 Investment Earnings		23,745	0.00	13,044.57	54.94 %
Sub Total		23,745	0.00	13,044.57	54.94 %
30000 State, General Purpose					
40000 State, Special Purpose					
50000 Federal, General Purpose					
60000 Federal, Special Purpose					
70000 Rev From Other Districts					
80000 Rev From Other Agen/Asso					
90000 Other Financing Sources					
499000 Operating Transfers		88,578	0.00	44,289.00	50.00 %
Sub Total		88,578	0.00	44,289.00	50.00 %
Total Revenues		32,069,723	273,078.09	12,771,533.97	39.82 %

APPENDIX A

Year To Date Budget vs. Year To Date Actual

Table 1 & 2 displays the year to date budget versus year to date actual for both revenues and expenditures. The budget spread is calculated using a weighted average based upon the last three years (Fiscal Years 07/08, 08/09 & 09/10) 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	\$ 36,347,887	23.23%	\$ 35,533,822	23.89%	\$ (814,065)
Local Non-Tax	3,393,216	2.17%	3,180,786	2.14%	(212,430)
State, General Purpose	78,856,764	50.39%	71,889,033	48.32%	(6,967,731)
State, Special Purpose	20,351,771	13.01%	18,195,166	12.23%	(2,156,605)
Federal, General Purpose	182,928	0.12%	198,767	0.13%	15,839
Federal, Special Purpose	16,146,300	10.32%	18,409,367	12.37%	2,263,067
Revenue - Other District	1,145,572	0.73%	1,302,825	0.88%	157,253
Revenue - Other Agencies	53,358	0.03%	43,227	0.03%	(10,131)
Revenue - Other Financing	-	0.00%	13,058	0.01%	13,058
Total Revenue	\$ 156,477,796	100.00%	\$ 148,766,052	100.00%	\$ (7,711,744)

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	\$ 80,235,003	47.93%	\$ 77,539,991	48.25%	\$ 2,695,012
Classified Salaries	27,489,347	16.42%	26,566,297	16.53%	923,050
Employee Benefits	36,209,369	21.63%	36,086,817	22.45%	122,552
Supplies and Materials	12,376,559	7.39%	9,076,000	5.65%	3,300,559
Contractual Services	10,355,018	6.19%	10,957,263	6.82%	(602,245)
Local Mileage & Travel	217,723	0.13%	354,609	0.22%	(136,886)
Capital Outlay	533,562	0.32%	139,144	0.09%	394,418
Total Expenditures	\$ 167,416,581	100.00%	\$ 160,720,122	100.00%	\$ 6,696,459

* Actual data through February 2011

APPENDIX B

Financial Statement 2010-11				
	(1) Budget	(2) Projection Method 1	(3) Projection Method 2	(4) Variance (1) vs. (3)
Beginning Fund Balance	\$ 44,814,886	\$ 45,858,228	\$ 45,858,228	\$ 1,043,342
Revenue	321,856,126	316,236,846	317,746,827	(4,109,299)
Other Financing Sources	2,069,000	820,123	1,047,558	(1,021,442)
Total Resources Available	368,740,012	362,915,197	364,652,613	(4,087,399)
Expenditures	339,707,133	325,010,447	324,513,162	15,193,971
Other Financing Uses	-	-	-	-
Total Use of Resources	339,707,133	325,010,447	324,513,162	15,193,971
Ending Fund Balance	<u>\$ 29,032,879</u>	<u>\$ 37,904,750</u>	<u>\$ 40,139,451</u>	<u>\$ 11,106,572</u>
Detail of Ending Fund Balance				
Nonspendable - Inventory & Prepaid Items	\$ 1,694,943	\$ 3,135,309	\$ 3,135,309	\$ 1,440,366
Restricted for Risk Management	1,500,000	1,500,000	1,500,000	-
Committed to Debt & Fiscal Management	10,106,766	8,605,956	8,605,956	(1,500,810)
Committed to Encumbrances	181,817	242,261	242,261	60,444
Committed to Contingencies	1,000,000	1,000,000	1,000,000	-
Restricted for Carryover	539,119	539,119	539,119	-
Assigned to Carryover	1,025,900	1,504,299	1,504,299	478,399
Assigned to Curriculum & Instruction	1,235,701	2,795,000	2,795,000	1,559,299
Assigned to Special Education	-	-	-	-
Assigned to Future Operations	11,748,633	18,582,806	20,817,507	9,068,874
Unassigned Fund Balance	-	-	-	-
Total Fund Balance	\$ 29,032,879	\$ 37,904,750	\$ 40,139,451	\$ 11,106,572
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	-	-	-	-	-	-	-	-	-	-		
709	Elem Curriculum Support	200,000	510,000	687,308	315,200	31,841	150,673	255,545	108,238	219,679	237,324		
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		
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		
712	Social Studies K-12	-	1,393	18,738	97,165	563,341	620,075	323,643	88,213	73,400	47,906		
713	Fine Arts	10,362	17,292	57,132	258,445	591,585	141,411	121,926	172,965	36,481	7,454		
714	Second Language	25,004	235,096	434,729	31,351	17,025	33,886	26,551	6,774	22,964	25,581		
715	Library Services	3,410	123,760	131,652	128,368	105,811	139,959	86,840	113,827	119,986	213,972		
716	Textbook Depository												
717	Curriculum Development	-	-	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		
719	Assessment	34,407	7,201	110,894	156,041	39,260	54,105	47,441	50,862	78,779	72,962		
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		
722	Guidance							30,018	-	-	-		
723	Professional Library								7,947	8,227	9,028		
743	Health	4,948	3,945	-	-	-	-	-	7,225	-	-		
743	Physical Education	137,603	16,741	-	-	-	-	-	-	11,603	12,963		
743	Kindergarten	5,106	6,943	-	-	-	-	-	-	-	-		
743	Middle School Advisory	831	-	-	-	-	-	-	-	-	-		
	Credit for Receipts					40,000	40,000	40,000	(876,000)	(1,600,000)	-		
	Tnsfr to Highly Capable						(229,070)	(450,000)					
	Management Adjustment			(250,000)	-								
	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		

Optional Days

876,000 1,600,000

-

Total

\$3,083,243

\$4,271,172

\$3,607,037

Tacoma Public Schools
Curriculum and Instruction - Schedule of Expenditures

BRC	Description	Actual Expenditures to Date								Total Expenditures	Revised Budget 2010-2011
		2003-2004	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010			
700	Curriculum Direction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
708	Technology Training	246,464	135,812	41,785	(551)	-	-	-	-	1,426,810	-
709	Elem Curriculum Support		69,579	(835)	-	-	-	-	-	1,781,251	-
710	General	219,089	182,616	(24,468)	6,223	-	-	-	-	7,142,305	-
711	Mathematics K-12	146,641	82,011	18,232	1,932,657	893,920	467,135	353,203		11,182,477	2,613,501
712	Social Studies K-12	11,076	8,260	13,296	11,902	253,586	44,626	1,138,574		3,315,193	49,869
713	Fine Arts	3,512	10,380	3,477	30,520	49,393	94,523	193,212		1,800,069	56,000
714	Second Language	32,015	54,634	216,465	116,816	43,207	67,548	37,926		1,427,572	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	245,522		10,527,565	984,999
719	Assessment	59,974	27,873	106,700	115,527	140,559	142,249	127,624		1,372,459	113,930
720	Science K-12	932,517	753,823	162,495	264,618	239,350	151,093	190,655		6,759,232	182,798
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	8,088		259,913	30,000
743	Physical Education	17,082								195,992	
743	Kindergarten									12,049	
743	Middle School Advisory									831	
	Credit for Receipts									-	
	Transfr to Highly Capable									-	
	Management Adjustment									-	
	Adoptions	2,418,867	2,368,731	1,101,892	2,639,825	5,245,166	1,128,466	2,294,804		(3,405,070)	4,041,097
										45,694,081	
710	Debt Service									5,591,620	
716	Textbook Depository	241,433	66,945	47,118	53,472	62,299	(25,564)	(8,472)		3,394,462	-
717	Promotion Policy	1,643	-	-	-	-	-	-		1,983,884	-
	Other	243,076	66,945	47,118	53,472	62,299	(25,564)	(8,472)		10,969,966	-
	Total	\$2,661,943	\$2,435,676	\$1,149,010	\$2,693,297	\$5,307,465	\$1,102,902	\$2,286,332		\$56,664,047	\$4,041,097
	Optional Training Days	3	4	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 1,736,663 1,425,838

Total \$3,555,058 \$3,762,230 \$2,369,437 \$4,023,747 \$6,604,930 \$6,604,930 \$4,022,995 \$5,466,935

**GRANT ACTIVITY FOR 2010-2011
AS OF FEBRUARY 2011**

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)
ARRA - Title I 10-11	11501	4,933,761		4,933,761	230,909	4,702,852		4,933,761	
ARRA - School Improvement	12500	4,008,815		4,008,815	187,620	3,821,194		4,008,815	
ARRA - Education Jobs Fund	13XXX	5,620,966		5,620,966		5,620,966		5,620,966	
ARRA - Title II Part D (E2T2)	19501	134,622		134,622	6,300	128,322		134,622	
ARRA - TL21 -Boze	19511	7,600		7,600	355	7,245		7,600	
ARRA - TL21 -Manitou Park	19511	7,600		7,600	355	7,245		7,600	
ARRA - TL21 -Mann	19511	4,229		4,229	197	4,032		4,229	
ARRA - TL21 -Roosevelt	19511	7,600		7,600	355	7,245		7,600	
ARRA - TL21 -Sherman	19511	4,830		4,830	226	4,604		4,830	
ARRA - TL21 -Washington-Hoyt	19511	3,500		3,500	163	3,337		3,500	
ARRA - TL21 -Stewart	19511	7,600		7,600	355	7,245		7,600	
ARRA - Peer Coaching-Birney	19521	4,260		4,260	199	4,061		4,260	
ARRA - Peer Coaching-Blix	19521	2,819		2,819	132	2,687		2,819	
ARRA - Peer Coaching-Bryant	19521	3,111		3,111	145	2,966		3,111	
ARRA - Peer Coaching-DeLong	19521	1,462		1,462	68	1,394		1,462	
ARRA - Peer Coaching-Grant	19521	2,315		2,315	108	2,207		2,315	
ARRA - Peer Coaching-H. Stafford	19521	3,509		3,509	164	3,345		3,509	
ARRA - Peer Coaching-Gray	19521	3,183		3,183	149	3,034		3,183	
ARRA - Peer Coaching-Sheridan	19521	3,739		3,739	175	3,565		3,739	
ARRA - Peer Coaching-Sherman	19521	356		356	17	339		356	
ARRA - Peer Coaching-1st Creek	19521	222		222	10	212		222	
Flow Through	24501	6,563,439		6,563,439	307,183	6,256,257		6,563,439	
Supp Serv Presch Hdcp Cldrn	24511	216,048		216,048	10,111	205,937		216,048	
Safety Net	24561	291,346		291,346		291,346		291,346	
Safety Net - Preschool	24591	9,050		9,050		9,050		9,050	
Safety Net - State	21000	97,933		97,933		97,933		97,933	
Spec Ed Transition Activities	24615	586		586				586	
Carl Perkins Program Improvement	38501	326,876		326,876	15,298	311,578		326,876	
CTE Skills Center Trade & Industries	45640	86,122		86,122		86,122		86,122	
Title I Carry over	51010	2,166,973		2,166,973	101,419	2,065,554		2,166,973	
Title I 10-11	51501	10,687,076		10,687,076	410,410	8,358,666		8,769,076	1,918,000
Title I Part B - Even Start	51511	223,000		223,000		223,000		223,000	
Title 1-Part D-N&D/Rmn Hall	51601	128,401		128,401	2,243	45,677		47,920	80,481
Title I Awards	51780	1,693		1,693		1,693		1,693	
EETT Peer Coaching-Birney	52011	9,000		9,000	421	8,579		9,000	
EETT Peer Coaching-Blix	52011	6,884		6,884	322	6,562		6,884	
EETT Peer Coaching-Bryant	52011	7,962		7,962	372	7,590		7,962	
EETT Peer Coaching-DeLong	52011	4,500		4,500	211	4,290		4,500	
EETT Peer Coaching-Grant	52011	4,559		4,559	213	4,346		4,559	
EETT Peer Coaching-H. Stafford	52011	9,000		9,000	422	8,579		9,000	
EETT Peer Coaching-Gray	52011	4,500		4,500	210	4,290		4,500	

**GRANT ACTIVITY FOR 2010-2011
AS OF FEBRUARY 2011**

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EETT Peer Coaching-Sheridan	52011	9,000		9,000	421	8,579		9,000	
EETT Peer Coaching-Sherman	52011	4,500		4,500	210	4,290		4,500	
EETT Peer Coaching-1st Creek	52011	9,273		9,273	433	8,840		9,273	
Title IV SDFS - carryover only	52211	31,442		31,442	616	30,826		31,442	
Title II Pt. A - Carryover	52410	655,429		655,429	30,675	624,754		655,429	
Title II Pt. A -CSR/Prof Develop	52471	2,347,670		2,347,670	73,354	1,493,978		1,567,332	780,338
Parent Involvement Coordinator	52511	2,500		2,500					2,500
Title II E2T2	52831	64,121		64,121	2,346	47,782		50,128	13,993
Reading First	54200	27,885		27,885	943	26,942		27,885	
LAP - carryover	55500	539,119		539,119	25,232	513,887		539,119	
LAP	55500	5,879,911		5,879,911	247,683	5,044,453		5,292,136	587,775
Remann Hall	56510	613,583		613,583	34,378	698,181		732,559	(118,976)
WASL Retakes	58010		6,372	6,372			3,978	2,394	
Collection of Evidence	58020		107,592	107,592			20,236	20,236	87,356
WAAS-DAW	58040		4,800	4,800					4,800
School to School - Mt. Tahoma	58051	30,000		30,000	149	920		1,069	28,931
Certification Bonus	58079	1,027,196		1,027,196		1,050,742		1,050,742	(23,546)
WA 1st Robotics-Foss	58209		794	794				794	
College Readiness Initiative-AVID	58560	36,655		36,655		26,183		26,183	10,472
Nav 101 College Readiness Init.	58621	156,122		156,122		156,122		156,122	
Ed. Leadership Intern	58651	31,993		31,993		30,668		30,668	1,325
Wa FIRST - Stewart	58681	1,855		1,855	121	1,734		1,855	
Wa FIRST - Meeker	58681	485		485	31	454		485	
Wa FIRST - Foss	58681	1,200		1,200	78	1,122		1,200	
Wa FIRST - Mt. Tahoma	58681	2,970		2,970	194	2,777		2,970	
Wa FIRST - Wilson	58681	2,970		2,970	193	2,777		2,970	
Wa FIRST - SAMI	58681	1,600		1,600	104	1,496		1,600	
Juveniles in Adult Jails	59100	99,414		99,414	3,384	72,000		75,384	24,030
Head Start Regular 09-10	61510	1,384,862		1,384,862	99,589	1,244,865		1,344,454	40,408
Head Start Regular 10-11	61511	5,023,819		5,023,819	263,657	3,295,715		3,559,371	1,464,448
Head Start Training 09-10	61520	44,678		44,678	1,928	24,096		26,024	18,654
Head Start Training 10-11	61521	54,230		54,230	2,073	25,909		27,982	26,248
ARRA COLA - Head Start	61550	78,393		78,393	5,807	72,586		78,393	
Title III Limited Eng. Prof	64501	355,651		355,651	6,973	348,678		355,651	
Transitional Bilingual	65000	1,971,664		1,971,664		1,971,664		1,971,664	
Indian Education 10-11	68501	125,446		125,446	5,871	119,575		125,446	
District Conferences	69200		2,684	2,684			8,604	8,604	(5,919)
Summer School-Tuition	73000		27,725	27,725			75,227	75,227	(47,502)
Summer School-State	73000		53,775	53,775			51,000	51,000	2,775
Summer School Program	73010		1,390	1,390					1,390
Highly Capable	74000	251,658		251,658		251,658		251,658	

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AS OF FEBRUARY 2011**

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Highly Capable	74000		78,061	78,061			65,798	65,798	12,263
Math & Science Professional Dev	75201		314,766	314,766			314,766	314,766	
Montessori - Tuition Preschool	79010		185,245	185,245			277,934	277,934	(92,689)
21st Century Comm. Learning	79021	33,000		33,000		16,044	16,044	16,044	16,956
NBCT Leadership	79031	5,000		5,000		5,000	5,000	5,000	
Head Start Contributions	79040		2,327	2,327					2,327
21st Century Comm. Learning	79061	17,300		17,300		996	996	996	16,304
Students as Scientist & Stewards	79081	1,000		1,000		504	504	504	496
ECEAP	79101	774,244		774,244		886,134	886,134	886,134	(111,890)
City of Tacoma - Truancy TPD	79161		48,000	48,000			67,501	67,501	(19,501)
Youth America Service	79170	6,427		6,427		6,427		6,427	
Pierce County Linkages Demo Pg	79181	2,000		2,000					2,000
ECEAP Contributions	79190		760	760				760	
Army ROTC - Apportionment	79201		191,200	191,200			215,220	215,220	(24,020)
Army ROTC	79201	90,923		90,923		90,923		90,923	
Readiness to Learn	79211	20,000		20,000		15,520		15,520	4,480
Refugee Child School Impact	79221	40,000		40,000	6,000	34,000		40,000	
Arts in Education Model Dev	79231	23,085		23,085		23,085		23,085	
State Work Study	79241	48,291		48,291					48,291
Navy ROTC - Apportionment	79261		81,347	81,347			113,466	113,466	(32,119)
Navy ROTC	79261	64,484		64,484		64,484		64,484	
Navy Start-Up Account	79270	750		750		1,076		1,076	(326)
Tacoma Kids Rock	79285	1,282		1,282					1,282
Navy ROTC/Orient-Uniform	79291	4,881		4,881		4,881		4,881	
Community Preschool	79310		135,009	135,009			24,283	24,283	110,726
City of Tacoma Mini-grants	79331	17,978		17,978		260		260	17,718
RALLY	79348	142		142					142
Transitions Program Planning	79360	20,000		20,000		20,000		20,000	
Raikes Foundation	79371	150,000		150,000		150,000		150,000	
Tacoma: Perseverance Over Poverty	79391	728,257		728,257	19,548	134,816		154,364	573,893
Lowe's Toolbox for Education-Edison	79401	5,000		5,000					5,000
S.E.G.A. - Foss	79411	360		360					360
Healthy School Program-Edison	79421	4,999		4,999					4,999
School, Family & Community Partner.	79431	16,388		16,388					16,388
Tacoma Truancy Center	79491	21,967		21,967		21,967		21,967	
Tacoma Truancy Center	79491		13,355	13,355			18,468	18,468	(5,113)
Air Force ROTC - Apportionment	79501		96,710	96,710			122,259	122,259	(25,549)
Air Force ROTC	79501	62,750		62,750		62,750		62,750	
Air Force ROTC-Discretionary	79518	162		162					162
Air Force ROTC Tuition	79520		1,765	1,765					1,765
Marines-Apportionment	79531		70,627	70,627			114,003	114,003	(43,376)

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Marines	79531	62,924		62,924		62,924		62,924	
Curriculum Fundraising	79580		215,340	215,340			191,350	191,350	23,990
Read 2 Me (formerly Werlin)	79590		42,247	42,247			24,000	24,000	18,247
Puyallup Tribe - McCarver	79604	5,672		5,672		3,421		3,421	2,251
Puyallup Tribe of Indians Donation	79610	94,653		94,653		97,001		97,001	(2,348)
Puyallup Tribe of Indians Donation	79619	11,328		11,328		11,328		11,328	
Extended Day Program	79700		139	139					139
ECEAP/Community Preschool	79710		13,812	13,812			30,496	30,496	(16,684)
Stewart Family Connections	79720	4,367		4,367		4,367		4,367	
Hilltop Artists	79780		170,876	170,876			170,876	170,876	
Montessori Start Up	79840					42,399		42,399	(42,399)
Arts Collaboration	79850		32,868	32,868			32,868	32,868	
Adult Crossing Guards	79870		215,249	215,249			238,812	238,812	(23,563)
Tacoma National Board Project	79884		59,928	59,928			46,149	46,149	13,779
Alt. Activities for At Risk 2011	79921	15,000		15,000		7,500		7,500	7,500
Alt. Activities for At Risk 2010	79920	5,478		5,478		5,478		5,478	
Healthy Meals Program	98201	9,590		9,590		9,590		9,590	
Categorical-State	79000	2,233,268		2,233,268		963,268		963,268	1,270,000
Comm Food Serv Program	89150	99,411		99,411		99,411		99,411	
Comm Food Serv Program-Metro Parks	89150	83,469		83,469		83,469		83,469	
School Safety Allocation	97580		2,470,188	2,470,188			2,470,188	2,470,188	
GRAND TOTAL		61,264,171	4,644,951	65,909,122	2,108,828	52,468,422	4,697,482	59,274,726	6,634,396



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CAMBODIAN

ផ្ញើភ្ជាប់មកជាមួយនេះគឺជាឯកសារដ៏សំខាន់មកពីសាលារៀនរបស់កូនអ្នក ។ 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 Laurie Taylor, Assist. Supt. Human Resources, telephone 253-571-1252. Inquiries regarding the application of Title IX should be directed to Jennifer Kubista, Director of Athletics and Activities, telephone 253-571-1123. 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 Jennifer Trautler, Executive Director, Student Services, telephone 253-571-1224. Inquiries regarding accommodations for disabled employees and the public should be directed to Leslie Nobr, Disability Accommodations Office, telephone 253-571-1021. These individuals may be contacted by mail at P.O. Box 1357, Tacoma, WA 98401-1357.