

# **2011-2012 Second Quarter Financial Report**

**September 1, 2011 - February 29, 2012**

*(Unaudited)*

**Tacoma School District No. 10**

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

**2011 - 2012**

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

Financial Operations through: February 29, 2012

**Board of Directors**

Catherine Ushka-Hall  
President

Debbie Winskill  
Vice-President

Scott Heinze  
Director

Kurt Miller  
Director

Karen Vialle  
Director

**Administration**

Art Jarvis, Ed. D.  
Superintendent

Ron Hack  
Chief Financial Officer

---

---

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

---

---






**Ronald Hack**  
**Chief Financial Officer**

601 S. 8th Street • P.O. Box 1357 • Tacoma, WA 98401-1357  
253.571.1201 • Fax 253.571.1082

Date: March 21, 2012

To: Board of Directors  


From: Ron Hack, Chief Financial Officer

Re: Second Quarter Unaudited Financial Report 2011-12

## **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.

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, 2011 through February 29, 2012 with information through the same period for Fiscal Year 2010-11. Specific variances are explained in the body of this report.

**Table 1**

General Fund Comparison	February 2011	February 2012	Variance Higher/(lower)
Beginning Fund Balance	\$ 45,858,228	\$ 41,611,645	\$ (4,246,583)
Revenue	148,752,994	150,591,874	1,838,880
Other Financing Sources	13,058	13,794	736
Total Resources Available	194,624,280	192,217,313	(2,406,967)
Expenditures	160,720,122	158,266,407	(2,453,715)
Other Financing Uses	-	-	-
Total Use of Resources	160,720,122	158,266,407	(2,453,715)
Ending Fund Balance	\$ 33,904,158	\$ 33,950,905	\$ 46,748

## **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 \$150,605,668. This was \$1,839,616 or 1.2% more than last year at this time. The variance was due to an increase of \$3.2 million in local levy revenue and is described in further detail in the paragraph directly below **Table 2**. This was offset by a decrease in federal special purpose revenue as a result of federal stimulus funding for Title I ending last year. The remaining variance was due to a combination of changes in the other eight major sources of revenue and is described in the following paragraphs. Revenue from various sources and the increases or decreases from last year are summarized in **Table 2**.

**Table 2**

<b>Revenue and Other Financing Sources Comparison by Year</b>					
<b>Revenue Source</b>	<b>Through February 2011</b>	<b>Percent of Total</b>	<b>Through February 2012</b>	<b>Percent of Total</b>	<b>Variance higher/(lower)</b>
Local Taxes	\$ 35,533,822	23.89%	\$ 38,692,924	25.69%	\$ 3,159,102
Local Non-Tax	3,180,786	2.14%	3,133,409	2.08%	(47,377)
State, General Purpose	71,889,033	48.32%	74,137,364	49.23%	2,248,331
State, Special Purpose	18,195,166	12.23%	16,068,373	10.67%	(2,126,793)
Federal, General Purpose	198,767	0.13%	244,248	0.16%	45,481
Federal, Special Purpose	18,409,367	12.37%	16,975,241	11.27%	(1,434,126)
Revenue - Other Districts	1,302,825	0.88%	1,296,557	0.86%	(6,268)
Revenue - Other Agencies	43,227	0.03%	43,758	0.03%	531
Revenue - Other Financing	13,058	0.01%	13,794	0.01%	736
<b>Total Revenue</b>	<b>\$ 148,766,052</b>	<b>100.00%</b>	<b>\$ 150,605,667</b>	<b>100.00%</b>	<b>\$ 1,839,616</b>

**Local Tax** revenues consist of tax receipts from the local maintenance and operation levies. Local tax revenues increased \$3,159,102 or 8.9% 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 2012 levy versus the 2011 levy; thereby, increasing the actual revenue from year to year. The legislature increased the levy base by including Ghost Funding in the calculation. Ghost Funding is the funding the district would have received if the state had funded Initiative 728 Student Achievement and Initiative 732 Cost of Living Adjustment (COLA). The legislature also increased the percentage of the levy base, also known as the levy lid, by 4%. Given these changes, the district's levy authority is currently \$86.2 million. In addition, the district will be eligible to collect approximately \$870,000 more in tax revenues this year than previously anticipated. The change is related to administrative refunds. When the district collects taxes on property that is subsequently destroyed or adjudicated from the tax rolls, the property owner is given an administrative refund. Administrative refunds are a loss of revenues to the district in the year they are issued. As part of RCW 84.69, the district will reassess for the loss of revenue related to previous year's administrative refunds. The 2012 amount is \$1.68 million. These collections will occur in the 2011-12 and 2012-13 fiscal years. It is important to note that the collection of this \$1.68 million is making up for lost revenue from previous tax years and is in addition to the \$82 million that the district is allowed to collect for the 2012 year as approved by Tacoma voters on February 9, 2010.

**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 increased \$2,248,331 or 3.1% from last year at this time. Apportionment revenue is calculated on budgeted enrollment and staff mix factor from September through December. In January, the state updated the apportionment calculation with actual year to date data. Apportionment revenue increased \$1,632,235 compared to this time last year. Of this variance \$614,979 is due to Hold Harmless revenue. Effective with the 2011-12 year, the State Legislature established new funding formulas for several programs which receive state special purpose revenue. To ensure high poverty districts were not negatively impacted the legislature enacted a Hold Harmless clause along with these new funding formulas. The Hold Harmless clause maintains funding levels based on the old calculation methodology for Learning Assistance Program (LAP), Transitional Bilingual, and Highly Capable as well as some aspects of Basic Education but is not allocated directly to the individual programs but to state general purpose apportionment revenue. The remaining variance of \$1,017,256 was due to last year's replacement of \$5,620,966 in apportionment revenue with the Federal Stimulus Education Jobs grant. In addition, LEA revenue also increased \$616,095 compared to this time last year.

**State, Special Purpose** revenue includes funding for the following programs: Special Education, Learning Assistance, Institutions for Juvenile Delinquents, Transitional Bilingual Education, Highly Capable, Food Services and Transportation. The state supports each program based upon the district's total student enrollment or on a funding formula for 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 decreased \$2,126,793 or 11.7% compared to last year at this time. Of this variance, \$1,027,196 is due to revenue received last year in this category for Certification Bonuses. The legislature is currently still in session and have not yet agreed on the funding for this program. In addition, changes in the funding formula for the Learning Assistance Program (LAP) resulted in a decrease of \$613,328 compared to this time last year. This category also decreased by \$264,458 due to a shift in the funding for the Early Childhood Education program; last year this program was funded by the state and this year it is funded by federal special purpose revenue. Finally, the state is only funding Food Services meal reimbursements for free and reduced breakfasts. There will be no state payment for student lunches; this has resulted in a decrease of \$175,183 compared to this time last year. The remaining variance was due to smaller changes in several other programs within this category.

**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 \$1,434,126 or 7.8% from this time last year. The American Recovery and Reinvestment Act (ARRA) Federal Stimulus – Title I Grant came to an end with the close of the 2010-11 fiscal year; this has resulted in a decrease of \$1,772,802 in revenue in this category compared to last year. Also the timing of Medicaid reimbursements for Special Education services (e.g., physical therapy, nursing services, etc.) has resulted in a decrease of \$248,689 compared to this time last year. The federal reimbursements for student meals decreased \$119,421 due to six fewer days of service compared to this time last year. This was the result of the teachers strike in September and the snow days in January; these days will be made up during the remainder of the year. These were partially offset by an increase of \$700,806 Title I – Disadvantaged revenue compared to this time last year. The remaining variance was due to smaller changes in several other programs.



### **COMPARISON OF BUDGET VS PROJECTED**

**Table 3** compares budget and projected revenues and other financing sources for 2011-12. Projected revenue is \$314,459,429 or 1.7% below budget.

**Local Tax** revenue is projected to be \$773,160 or 1% above budget. This is due to the district being eligible to collect approximately \$870,000 more in tax revenues this year than previously anticipated. The change is related to administrative refunds. When the district collects taxes on property that is subsequently destroyed or adjudicated from the tax rolls, the property owner is given an administrative refund. Administrative refunds are a loss of revenues to the district in the year they are issued. As part of RCW 84.69, the district will reassess for the loss of revenue related to previous year's administrative refunds. The 2012 amount is \$1.68 million. These collections will occur in the 2011-12 and 2012-13 fiscal years. It is important to note that the collection of this \$1.68 million is making up for lost revenue from previous tax years and is in addition to the \$82 million that the district is allowed to collect for the 2012 year as approved by Tacoma voters on February 9, 2010.

**State, General Purpose** revenue is projected to be \$1,682,368 or 1.2% above budget. Apportionment revenue is projected to be \$1,695,553 above budget due to enrollment projected to be 197 FTE above budget. This was partially offset by LEA revenue projected to be \$13,185 below budget.

**State, Special Purpose** revenue is projected to be \$7,384,569 or 18.5% below budget. The district provided capacity of \$6,000,000 for potential grant awards in this category for the 2011-12 budget. Through the second quarter of this year, \$2,146,760 of the capacity was used; this includes \$1,996,424 for federal grants and \$630,219 for other miscellaneous programs. It is currently projected that \$2,333,171 of the grant capacity will be not be used. In addition, it is currently projected that awards for this category will be \$1,704,450 less than anticipated at the time the budget was developed.

**Federal, Special Purpose** revenue is projected to be \$376,586 or 0.9% below budget. This is due to Title I – Disadvantaged projecting to end the year \$1,384,475 below budget. This is partially offset by \$749,292 due to the shift from state to federal funding for the Early Childhood Education program. In addition, reimbursements for student meals to the Food Services program are projected to be \$360,287 above budget due to more students receiving free and reduced meals than anticipated at the time the budget was developed.

**Revenue – Other Districts** is projected to be \$222,777 or 14% above budget. The reimbursements for special education services rendered to students from other districts are projected to be \$228,355 above budget. The district bills at the end of the first semester and the end of the school year for these services.

**Revenue – Other Financing** is projected to be \$394,661 or 29.2% 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 budgeted.

**Table 3**

<b>Revenue and Other Financing Sources</b>					
<b>Revenue Source</b>	<b>Budget</b>	<b>Percent of Total</b>	<b>Projected</b>	<b>Percent of Total</b>	<b>Variance over/(under)</b>
Local Taxes	\$ 80,771,941	25.26%	\$ 81,545,101	25.93%	\$ 773,160
Local Non-Tax	6,121,518	1.91%	6,086,445	1.94%	(35,073)
State, General Purpose	146,553,955	45.83%	148,236,323	47.14%	1,682,368
State, Special Purpose	40,028,312	12.52%	32,643,743	10.38%	(7,384,569)
Federal, General Purpose	372,861	0.12%	429,291	0.14%	56,430
Federal, Special Purpose	42,728,383	13.36%	42,351,797	13.47%	(376,586)
Revenue - Other Districts	1,588,158	0.50%	1,810,935	0.58%	222,777
Revenue - Other Agencies	257,176	0.08%	400,455	0.13%	143,279
Revenue - Other Financing	1,350,000	0.42%	955,339	0.30%	(394,661)
<b>Total Revenue</b>	<b>\$ 319,772,304</b>	<b>100.00%</b>	<b>\$ 314,459,429</b>	<b>100.00%</b>	<b>\$ (5,312,875)</b>

## **EXPENDITURES**

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

General fund expenditures through the second quarter were \$158,266,407. This was a decrease of \$2,453,715 or 1.5% from last year at this time. Expenditures by object and variances from the previous year are summarized in **Table 4**.

**Table 4**

<b><u>Expenditure and Other Financing Uses Comparison by Year</u></b>					
<b>Expenditure Objects</b>	<b>Through February 2011</b>	<b>Percent of Total</b>	<b>Through February 2012</b>	<b>Percent of Total</b>	<b>Variance higher/(lower)</b>
Certificated Salaries	\$ 77,539,991	48.25%	\$ 73,205,704	46.25%	\$ (4,334,287)
Classified Salaries	26,566,297	16.53%	25,673,890	16.22%	(892,407)
Employee Benefits	36,086,817	22.45%	36,742,101	23.22%	655,284
Supplies and Materials	9,076,000	5.65%	8,949,407	5.65%	(126,593)
Contractual Services	10,957,263	6.82%	13,150,100	8.31%	2,192,837
Local Mileage & Travel	354,609	0.22%	244,446	0.15%	(110,163)
Capital Outlay	139,144	0.09%	300,760	0.19%	161,616
Other Financing Uses	-	0.00%	-	0.00%	-
<b>Total Expenditures</b>	<b>\$ 160,720,122</b>	<b>100.00%</b>	<b>\$ 158,266,407</b>	<b>100.00%</b>	<b>\$ (2,453,715)</b>

**Certificated Salaries** consist of compensation including, but not limited to, regular salaries, substitutes, extended contracts, extra work for extra pay and training for employees holding an educational certificate (e.g., teachers, principals, librarians, etc.). Expenditures in this category decreased \$4,334,287 or 5.6% from this time last year. Regular salaries and certificated substitutes decreased \$1,630,014 and \$369,051, respectively. This was due to decreases of 7 principal/administrators and 65 teaching FTE compared to this time last year. In addition, extra work for extra pay decreased \$1,914,119. The remaining variance was due to smaller changes in several other certificated salary categories.

**Classified Salaries** consist of compensation costs for employees who do not hold an educational certificate (e.g., secretarial, technical, custodial, etc.) including but not limited to regular salaries, staff development, training and extra work for extra pay. Expenditures in this category decreased \$892,407 or 3.4% from this time last year. Regular salaries decreased \$585,658 due to 38 fewer FTE than this time last year. Included in this decrease were 28 para professionals, 4 food service, 4 office professional and 2 security staff FTE. In addition, compensated absences, overtime and extra work for extra pay combined for a decrease of \$275,547 from last year.

**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 \$655,284 or 1.8% from this time last year. The employer share of retirement increased \$1,531,447 due to increased rates. The retirement rate for certificated staff increased 1.90% from 6.14% last year to 8.04% this year. While the rate for classified staff increased 2.15% from 5.44% last year to 7.59% this year. This was partially offset by decreases in Social Security, Health Insurance and Worker's Compensation; these combined for a decrease of \$1,124,371 compared to this time last year. The remaining variance was due to smaller changes in the other benefit categories.

**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 \$2,192,837 or 20.0% from this time last year. Of this variance, \$587,259 is due to the timing of payments to Durham School Services for home-to-school student transportation. Last year the district had received and paid three months of invoices compared to four this year. The cost of contractual services for Special Education students, (e.g., psychologist, nursing, etc.) have increased \$370,586 compared to last year at this time. Data warehousing and computer upgrades included in phase three of the district wide technology equity project resulted in an increase of \$355,598. The November 2011 election of two School Board positions resulted in an increase of \$246,823. Title II contracted with Teachers Development Group to provide professional development for the Math curriculum resulting in an increase of \$216,172 in this category. Title I – Disadvantage contracted for professional development and supplemental educational services, (i.e., tutoring); these resulted in increases of \$132,530 and \$270,427, respectively.

## **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 \$325,383,267 or 3.6% under budget.

**Certificated and Classified Salaries** are projected to be \$3,521,960 and \$1,881,516 under 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 9 certificated and 11 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 36 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 \$1,218,925 under 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 \$2,704,093 under budget due to lower than anticipated spending in this category by several programs as well as \$1,937,366 in unused capacity built into this category for potential grant awards.

**Contractual Services** are projected to be \$2,788,329 under budget due to lower than anticipated spending in this category by several programs as well as \$900,000 in unused capacity built into this category for potential grant awards.

**Table 5**

Expenditure Objects	Budget	<u>Expenditures</u>		Percent of Total	Variance (over)/under
		Percent of Total	Projected		
Certificated Salaries	\$ 154,021,231	45.65%	\$ 150,499,271	46.25%	\$ 3,521,960
Classified Salaries	53,717,923	15.92%	51,836,407	15.93%	1,881,516
Employee Benefits	72,253,759	21.41%	71,034,834	21.83%	1,218,925
Supplies and Materials	22,102,993	6.55%	19,398,900	5.96%	2,704,093
Contractual Services	33,658,517	9.98%	30,870,188	9.49%	2,788,329
Local Mileage & Travel	554,956	0.16%	594,777	0.18%	(39,821)
Capital Outlay	1,115,616	0.33%	1,148,890	0.35%	(33,274)
Other Financing Uses	-	0.00%	-	0.00%	-
<b>Total Expenditures</b>	<b>\$ 337,424,995</b>	<b>100.00%</b>	<b>\$ 325,383,267</b>	<b>100.00%</b>	<b>\$ 12,041,728</b>

## **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.

Second Quarter Financial Report 2011-12  
 March 21, 2012  
 Section I – Financial Analysis - Page 12

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.

**Table 6** shows a comparison of the fund balance accounts as of the end of February for 2011 and 2012. The fund balance fluctuates with both the receipt of revenues and the flow of expenditures.

**Table 6**

<b>Fund Balance Comparison by Year</b>					
<b>Fund Balance Descriptions</b>	<b>February 2011</b>	<b>Percent of Revenue</b>	<b>February 2012</b>	<b>Percent of Revenue</b>	<b>Variance higher/(lower)</b>
Nonspendable - Inventory & Prepaid Items	\$ 3,135,309	0.99%	\$ 2,243,741	0.70%	\$ (891,568)
Restricted for Risk Management	1,500,000	0.47%	1,500,000	0.47%	-
Committed to Debt and Fiscal Management	8,605,956	2.71%	8,951,364	2.81%	345,408
Committed to Encumbrances	242,261	0.08%	788,421	0.25%	546,160
Committed to Contingencies	1,000,000	0.31%	1,000,000	0.31%	-
<b>Total Debt &amp; Fiscal Management Fund Balance</b>	<b>\$ 14,483,526</b>	<b>4.56%</b>	<b>\$ 14,483,526</b>	<b>4.55%</b>	<b>\$ -</b>
Restricted for Carryover	\$ 539,119	0.17%	\$ 447,070	0.14%	\$ (92,049)
Restricted for Debt Service	-	0.00%	182,608	0.06%	182,608
Assigned to Carryover	971,526	0.31%	479,697	0.15%	(491,829)
Assigned to Curriculum & Instruction	2,795,000	0.88%	2,393,229	0.75%	(401,771)
Assigned to Future Operations	18,000,000	5.66%	22,722,286	7.14%	4,722,286
<b>Restricted or Assigned Fund Balance</b>	<b>\$ 22,305,645</b>	<b>7.02%</b>	<b>\$ 26,224,890</b>	<b>8.24%</b>	<b>\$ 3,919,245</b>
<b>Total Nonspendable, Restricted, Committed and Assigned Fund Balance</b>	<b>\$ 36,789,171</b>	<b>11.57%</b>	<b>\$ 40,708,416</b>	<b>12.78%</b>	<b>\$ 3,919,245</b>
Unassigned Fund Balance	\$ (2,885,013)	-0.91%	\$ (6,757,511)	-2.12%	\$ (3,872,498)
<b>Total Unassigned Fund Balance</b>	<b>\$ (2,885,013)</b>	<b>-0.91%</b>	<b>\$ (6,757,511)</b>	<b>-2.12%</b>	<b>\$ (3,872,498)</b>
<b>Total Fund Balance</b>	<b>\$ 33,904,158</b>	<b>10.67%</b>	<b>\$ 33,950,905</b>	<b>10.66%</b>	<b>\$ 46,747</b>
<b>Revenue less other financing</b>	<b>\$ 317,880,115 *</b>		<b>\$ 318,422,304 **</b>		

\* 2010-11 total actual revenue less other financing sources as of August 31, 2011

\*\* 2011-12 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 \$2,243,741 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 \$8,951,364 to comply with board policy of maintaining a minimum fund balance.
- The **Committed to Encumbrances** account of \$788,421 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 **Reserve for Debt Service** account is established to accumulate and restrict fund balance for future payment of contractual obligations incurred and carried on the schedule of long-term debt.



- The **Assigned to Carryover** account is established to represent management's and/or the board of director's intended use of a portion of the fund balance for the carryover of unrestricted funds at the end of the fiscal year. The district adopted the policy of allowing certain programs and budget responsibility centers (BRC) the ability to carryover funds from one year to the next in order to provide better flexibility in the budget planning process for all managers and cost centers.
- The **Assigned to Curriculum and Instruction** account is established to represent management's and/or the board of director's intended use of a portion of the fund balance for the implementation of a cyclical curriculum adoption plan. This reserve will fluctuate yearly depending upon budget allocations and actual fiscal year expenditures for planned adoptions.
- The **Assigned to Future Operations** account is established to represent management's and/or the board of director's intended use of a portion of the fund balance. This account is used as a means for accumulating resources that have been designated as a one time source of funding to help balance 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 2011-12  
 March 21, 2012  
 Section I – Financial Analysis - Page 15

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

**Table 7**

Fund Balance Descriptions	Fund Balance				
	2011-12 Budget	Percent of Revenue	2011-12 Projected	Percent of Revenue	Variance higher/(lower)
Nonspendable - Inventory & Prepaid Items	\$ 3,135,309	0.98%	\$ 2,243,741	0.72%	\$ (891,568)
Restricted for Risk Management	1,500,000	0.47%	1,500,000	0.48%	-
Committed to Debt and Fiscal Management	8,451,434	2.65%	8,951,364	2.86%	499,930
Committed to Encumbrances	242,261	0.08%	788,421	0.25%	546,160
Committed to Contingencies	1,000,000	0.31%	1,000,000	0.32%	-
<b>Total Debt &amp; Fiscal Management Fund Balance</b>	<b>\$ 14,329,004</b>	<b>4.50%</b>	<b>\$ 14,483,526</b>	<b>4.62%</b>	<b>\$ 154,522</b>
Restricted for Carryover	\$ -	0.00%	\$ 447,070	0.14%	\$ 447,070
Restricted for Debt Service	-	0.00%	182,608	0.06%	182,608
Assigned to Carryover	-	0.00%	479,697	0.15%	479,697
Assigned to Curriculum & Instruction	-	0.00%	2,105,765	0.67%	2,105,765
Assigned to Future Operations	7,131,833	2.24%	12,989,141	4.14%	5,857,308
<b>Restricted or Assigned Fund Balance</b>	<b>\$ 7,131,833</b>	<b>2.24%</b>	<b>\$ 16,204,281</b>	<b>5.17%</b>	<b>\$ 9,072,448</b>
<b>Total Nonspendable, Restricted, Committed and Assigned Fund Balance</b>	<b>\$ 21,460,837</b>	<b>6.74%</b>	<b>\$ 30,687,807</b>	<b>9.79%</b>	<b>\$ 9,226,970</b>
Unassigned Fund Balance	\$ -	0.00%	\$ -	0.00%	\$ -
<b>Total Unassigned Fund Balance</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>
<b>Total Fund Balance</b>	<b>\$ 21,460,837</b>	<b>6.74%</b>	<b>\$ 30,687,807</b>	<b>9.79%</b>	<b>\$ 9,226,970</b>
<b>Revenue less other financing</b>	<b>\$ 318,422,304 **</b>		<b>\$ 313,504,090 ***</b>		

\*\* 2011-12 total budgeted revenue less other financing sources

\*\*\* 2011-12 total projected revenue less other financing sources as of February 29, 2012

## **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 2011-12, the department has planned a new curriculum adoption for literacy. The department continues the support of 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. In addition, new curriculum adoptions for high school literacy, middle school science, and elementary music are planned for the 2012-13 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 2011-12 budget and projected expenditures for the curriculum and instruction department.

**Table 8**

<b><u>Curriculum &amp; Instruction</u></b>				
<b><u>Resources</u></b>				
	<b><u>Budget</u></b>	<b><u>Projected</u></b>	<b><u>Variance</u></b>	
Local Funding	\$ 966,097	\$ 975,937	\$ 9,840	
Basic Education (Optional Days)	1,418,351	1,418,728	377	
	<b>\$ 2,384,448</b>	<b>\$ 2,394,665</b>	<b>\$ 10,217</b>	
Carryover Reserve	2,795,000	2,393,228	(401,772)	
One Time Additional Funding	-	500,000	500,000	
<b>Total Resources Available</b>	<b>\$ 5,179,448</b>	<b>\$ 5,287,893</b>	<b>\$ 108,445</b>	
<b><u>Expenditures</u></b>				
<b>BRC</b>	<b>Description/Content Area</b>			
710	General/Optional Days	\$ 1,418,351	\$ 1,135,000	\$ 283,351
711	Math	300,000	756,150	(456,150)
712	Social Studies	50,000	28,000	22,000
713	The Arts	250,017	115,500	134,517
714	Foreign Language	15,000	91,500	(76,500)
716	Textbook Depository	6,097	15,000	(8,903)
718	Literacy	2,454,889	389,000	2,065,889
719	Assessment	80,069	143,500	(63,431)
720	Science	180,017	190,750	(10,733)
743	Health/Fitness	425,008	34,000	391,008
	<b>Total Expenditures</b>	<b>\$ 5,179,448</b>	<b>\$ 2,898,400</b>	<b>\$ 2,281,048</b>
C & I Carryover Reserve	\$ -	\$ 2,105,765	\$ 2,105,765	
C & I portion included in Basic Education carryover	\$ -	\$ 283,728	\$ 283,728	

## **Food Services**

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

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

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 decreased an average \$0.48 or 1.1 % over last year. In addition, the percentage of students eligible for free or reduced-price meals increased 0.9% from 61.1% in October 2010 to 62.0% in October 2011.

<b><u>Average Daily Meal Participation</u></b>				
	<b>2010-11</b>	<b>2011-12</b>	<b>Variance</b>	<b>% Change</b>
<b>Free &amp; Reduced Breakfast</b>	7,141	7,413	272	3.81%
<b>Paid Breakfast</b>	448	402	(46)	-10.27%
<b>Total Breakfast</b>	7,589	7,815	226	2.98%
<b>Free &amp; Reduced Lunch</b>	14,207	14,589	382	2.69%
<b>Paid Lunch</b>	3,589	3,247	(342)	-9.53%
<b>Total Lunch</b>	17,796	17,836	40	0.22%

Food Services operate programs in 55 school locations. The program served a daily average of 7,815 students in the breakfast program and 17,836 students in the lunch program. This reflects increases of 226 and 40 breakfast and lunch meals, respectively, compared to last year's average daily meals served for the second quarter.

Second Quarter Financial Report 2011-12  
 March 21, 2012  
 Section I – Financial Analysis - Page 19

Revenues are projected to be \$339,019 above budget due to the increase in the number of free and reduced meals served daily on average. This in turn has resulted in expenditures being projected to be \$549,061 over budget. It is currently projected that the program will end the year with an operating shortfall of \$232,095. This shortfall amounts to \$0.05 per meal served or \$23.71 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)
<b>Revenue</b>			
Food Sales	\$ 1,942,877	\$ 1,981,515	\$ 38,638
State Funding	271,495	171,086	(100,409)
Federal Funding	9,905,970	10,308,200	402,230
Other Governmental Entities	-	(1,440)	(1,440)
<b>Total Revenue</b>	<b>\$ 12,120,342</b>	<b>\$ 12,459,361</b>	<b>\$ 339,019</b>
Indirect Charges	(849,698)	(871,751)	(22,053)
Local Support	-	-	-
Prior Year Carryover	-	-	-
<b>Total Resources</b>	<b>\$ 11,270,644</b>	<b>\$ 11,587,610</b>	<b>\$ 316,966</b>
<b>Expenditures</b>			
Salaries	\$ 4,022,196	\$ 3,899,248	\$ 122,948
Benefits	2,090,671	1,986,344	104,327
Supplies	4,500,975	5,280,922	(779,947)
Contractual	728,551	652,820	75,731
Travel	11,000	14,654	(3,654)
Equipment	1,000	-	1,000
Internal Transfers (in)/out	(83,749)	(14,283)	(69,466)
<b>Total Expenditures</b>	<b>\$ 11,270,644</b>	<b>\$ 11,819,705</b>	<b>\$ (549,061)</b>
Transfer Out	-	-	-
<b>Total Use of Resources</b>	<b>\$ 11,270,644</b>	<b>\$ 11,819,705</b>	<b>\$ (549,061)</b>
<b>Ending Balance</b>	<b>\$ -</b>	<b>\$ (232,095)</b>	<b>\$ (232,095)</b>

## **Special Education**

Special Education services are funded by state apportionment, state special purpose revenue, Medicaid reimbursements, Federal Flow Through, local support and revenue from other districts. State apportionment is revenue received through a state funding formula as discussed earlier in this report. The state special purpose revenue consists of an allocation for special education students ages birth 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 basic education enrollment for kindergarten through grade 12 FTE. 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 3,449 students. Based on the state formula, the district will be funded for up to an average of 3,516 students (12.7% of 27,687 Total BEA Resident FTE Enrollment).

State funding is projected to be \$699,256 above budget. Of this variance, \$484,325 is due to higher enrollment than was anticipated; special education enrollment for students ages birth through 5 years old (and not yet enrolled in kindergarten) and students enrolled in kindergarten through age 21 are currently projected to be 26 and 19 FTE, respectively, above budget. In addition, the district had budgeted \$100,000 for State Safety Net Community Impact; however, the district was just awarded \$314,931 for this grant. Federal revenue is projected to be \$381,275 above budget due to Medicaid reimbursement requests submitted this year. In addition, the projected revenue from other districts is \$228,355 above budget due to higher costs associated with the services provided for these students.

Second Quarter Financial Report 2011-12  
 March 21, 2012  
 Section I – Financial Analysis - Page 21

However, program expenditures are projected to be \$2,619,337 over budget. This is due to contractual services (e.g., specialized instruction, nursing, etc.) currently projected to be over budget by \$2,834,198. This is partially offset by salary and benefits projections of \$265,897 below budget. As a result, it is currently projected that the program will end the year with an operating shortfall of \$1,310,070.

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)
<b>Revenue</b>			
State Funding	\$ 24,503,945	\$ 25,203,201	\$ 699,256
Federal Funding	7,700,087	8,081,362	381,275
Other Districts	1,500,000	1,728,355	228,355
Total Revenue	\$ 33,704,032	\$ 35,012,918	\$ 1,308,886
Indirect Charges	(1,701,536)	(1,726,889)	(25,353)
Local Support	8,997,261	9,022,995	25,734
Prior Year Carryover	-	-	-
<b>Total Resources</b>	<b>\$ 40,999,757</b>	<b>\$ 42,309,024</b>	<b>\$ 1,309,267</b>
<b>Expenditures</b>			
Certificated Salaries	\$ 21,918,017	\$ 21,335,864	\$ 582,153
Classified Salaries	7,365,743	7,532,798	(167,055)
Benefits	11,185,471	11,334,673	(149,202)
Supplies	161,714	211,081	(49,367)
Contractual	306,710	3,140,908	(2,834,198)
Travel	12,382	36,192	(23,810)
Equipment	24,000	-	24,000
Internal Transfers (in)/out	25,720	27,578	(1,858)
<b>Total Expenditures</b>	<b>\$ 40,999,757</b>	<b>\$ 43,619,094</b>	<b>\$ (2,619,337)</b>
Transfer Out	-	-	-
<b>Total Use of Resources</b>	<b>\$ 40,999,757</b>	<b>\$ 43,619,094</b>	<b>\$ (2,619,337)</b>
<b>Net Surplus/(Deficit)</b>	<b>\$ -</b>	<b>\$ (1,310,070)</b>	<b>\$ (1,310,070)</b>



## **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 fourth year of a five-year contract with Durham School Services. They are currently operating 102 home-to-school routes; the district is operating 50 Special Education routes. In addition, the department is transporting approximately 250 homeless students to their school of origin.

The state special purpose funding for transportation is based on the prior year's program expenditures. This is the first year of reporting data for the new state funding formula for transportation. State funding will be based on distance driven, hazardous areas and student count. In the past this funding was based on the radius miles from the school of attendance. The district now reports all the routes to the Office of the Superintendent of Public Instruction (OSPI) which includes both morning and afternoon student counts for each route. In addition, the student count is to be conducted three times a year, (i.e., Fall, Winter and Spring). In the past, the student count was conducted once during the last week of September each year and only the data from the morning operations was submitted.

Transportation is currently projected to end the year with an operating surplus of \$203,198. The financial summary for the program is shown in **Table 11**.

**Table 11**

Transportation Program Summary				
	Budget	Projected	Variance	
			Favorable/ (Unfavorable)	
<b>Revenue</b>				
Local Support	\$ 4,700,935	\$ 4,700,935	\$	-
Local Non-Tax	100,000	98,792		(1,208)
State Special Purpose	5,547,622	5,678,723		131,101
Total Revenue	\$ 10,348,557	\$ 10,478,450	\$	129,893
Indirect Charges	(242,447)	(248,176)		(5,729)
Prior Year Carryover	-	-		-
<b>Total Resources</b>	\$ 10,106,110	\$ 10,230,274	\$	124,164
<b>Expenditures</b>				
Salaries	\$ 2,551,391	\$ 2,487,767	\$	63,624
Benefits	1,276,655	1,139,269		137,386
Supplies	695,500	720,732		(25,232)
Contractual	6,533,674	6,778,304		(244,630)
Travel	2,500	4,392		(1,892)
Equipment	10,000	-		10,000
Internal Transfers (in)/out	(963,610)	(1,103,388)		139,778
<b>Total Expenditures</b>	\$ 10,106,110	\$ 10,027,076	\$	79,034
Transfer Out	-	-		-
<b>Total Use of Resources</b>	\$ 10,106,110	\$ 10,027,076	\$	79,034
<b>Net Surplus/(Deficit)</b>	\$ -	\$ 203,198	\$	203,198

## **Career-Technical Education**

Career and Technical Education (CTE) 2011-12 Guiding Principles:

“World Class CTE” means being the absolute best in the world at what we do as defined by ALL students leaving Tacoma Public Schools ready for college and career opportunities of the 21<sup>st</sup> Century. Our students will be supported in meeting this expectation when: engaged in rigorous and relevant instruction, prepared for year 9 and year 13 transitions, programs and facilities reflect community input from citizens’ advisory committees, and when each student understands and selects courses that support an individualized program of study.

CTE program highlights for 2011-12 include the following:

- Provide 20% salary of one assistant principal per comprehensive high school to support instructional improvement in CTE programs. Conduct classroom visitations with CTE Director and assistant principal to review implementation of the University of Washington Center of Educational Leadership 5-Dimensions of Teaching and Learning instructional model.
- Coordinate participation of CTE math teachers in intra-district math studio project and collaborate with basic education math teachers to implement best instructional practices for high school mathematics.
- Provide instructional facilitator to support and mentor new CTE teachers through coaching, workshops and consultations. Provide comprehensive professional development to support department and district-wide initiatives (including Classroom Based Assessments).
- Provide certificated career counselors for all high schools and facilitate middle school to high school transition activities. Articulate dual-credit communications with post-secondary institutions and maintain the Washington State Tech Prep Student Enrollment and Reporting System.
- Continue conducting citizen’s advisory committee meetings with Kick-off, mid-year, and End of Year meetings as well as continue data collection for program evaluation. “Tell the Tacoma Story” of world-class CTE programs through multi-media publications and presentations.
- Prepare for OSPI-CTE re-approval of Skilled Technical Sciences and Arts & Communications career cluster programs.

Program revenues are projected to be \$518,269 above budget due to enrollment in the program being forecast at approximately 65 FTE above budget. Due to the additional enrollment and the program continuing to make needed facilities and equipment upgrades to support quality programs it is currently projected that program expenditures will be \$229,699 over budget. It is currently projected that the program will end the year with an operating surplus of \$231,743.

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 & 45.XXX)			
	<u>Budget</u>	<u>Projected</u>	<u>Variance</u> Favorable/ (Unfavorable)
<b>Revenue</b>			
Sales	\$ 60,000	\$ 46,312	\$ (13,688)
State - Apportionment	11,027,445	11,564,408	536,963
Federal Special Purpose	289,914	289,914	-
Revenue from Other Districts	88,158	82,580	(5,578)
Sale of Equipment	-	572	572
Total Revenue	\$ 11,465,517	\$ 11,983,786	\$ 518,269
Indirect Charges	(1,278,266)	(1,335,093)	(56,827)
Prior Year Carryover	202,606	202,606	-
<b>Total Resources</b>	\$ 10,389,857	\$ 10,851,299	\$ 461,442
<b>Expenditures</b>			
Certificated Salaries	\$ 6,346,930	\$ 6,434,021	\$ (87,091)
Classified Salaries	475,853	495,046	(19,193)
Benefits	2,280,317	2,305,560	(25,243)
Supplies	850,988	850,703	285
Contractual	349,969	395,957	(45,988)
Travel	65,400	71,633	(6,233)
Equipment	-	40,000	(40,000)
Internal Transfers (in)/out	20,400	26,636	(6,236)
<b>Total Use of Resources</b>	\$ 10,389,857	\$ 10,619,556	\$ (229,699)
<b>Net Surplus/(Deficit)</b>	\$ -	\$ 231,743	\$ 231,743

### **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 \$30,687,807.

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

METHOD 2 – Historical trends are utilized for certain revenue accounts, and identified budget adjustments or variances are used for the remainder of the projections. A review of the budget is performed, and the adjustments and variances are analyzed to determine their effect on the financial position of the general fund. Table 13 below displays the results of the Method 2 forecast.

The results of both methods are compared on Appendix B.

**Table 13**

<b>General Fund</b>	<b>Budget</b>	<b>Projected</b>	<b>Variance Surplus/(Deficit)</b>
<b>Beginning Fund Balance</b>	<b>\$ 39,113,528</b>	<b>\$ 41,611,645</b>	<b>\$ 2,498,117</b>
<b>Revenue</b>	<b>318,422,304</b>	<b>313,504,090</b>	<b>(4,918,214)</b>
<b>Other Financing Sources</b>	<b>1,350,000</b>	<b>955,339</b>	<b>(394,661)</b>
<b>Total Resources Available</b>	<b>358,885,832</b>	<b>356,071,074</b>	<b>(2,814,758)</b>
<b>Expenditures</b>	<b>337,424,995</b>	<b>325,383,267</b>	<b>12,041,728</b>
<b>Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Use of Resources</b>	<b>337,424,995</b>	<b>325,383,267</b>	<b>12,041,728</b>
<b>Ending Fund Balance</b>	<b>\$ 21,460,837</b>	<b>\$ 30,687,807</b>	<b>\$ 9,226,970</b>

Second Quarter Financial Report 2011-12  
March 21, 2012  
Section I – Financial Analysis - Page 27

The district's budget includes a \$17.7 million planned spend down of the fund balance. However, it is currently projected to decrease by only \$10.9 million this fiscal year. This is due in part to the beginning fund balance being \$2.5 million higher than anticipated at the time the budget was developed. Revenues are projected to be \$5.3 million below budget because of unused grant capacity and changes in funding formulas. This is projected to be offset by expenditures of \$12.0 million less than budgeted. This is the result of the district's plan to reduce spending by at least 2% or \$6.8 million each year. This is being done by employing a partial moratorium on filling vacant positions as well as cost cutting measures and efficiencies in non-employee related expenses throughout the year. 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 2010-11 and 2011-12, and the variances between projected and budgeted average FTE for 2011-12.

**Table 14**

<b>K-12 Annual Average FTE Enrollment Two Year Comparison</b>					
	(A) 2010-11 Actual	(B) 2011-12 Budget	(C) 2011-12 Projected	(D) Variance (C)-(A)	(E) Variance (C)-(B)
Kindergarten *	1,228	1,260	1,286	58	26
Grade 1	2,391	2,317	2,366	(25)	49
Grade 2	2,270	2,331	2,331	61	0
Grade 3	2,268	2,179	2,176	(92)	(3)
Grade 4	2,213	2,206	2,200	(13)	(6)
Grade 5	2,297	2,113	2,151	(146)	38
<b>Elementary</b>	<b>12,667</b>	<b>12,406</b>	<b>12,511</b>	<b>(157)</b>	<b>105</b>
Grade 6	2,095	2,089	2,113	18	24
Grade 7	2,071	2,014	2,060	(11)	46
Grade 8	1,964	2,001	2,027	63	26
<b>Middle School</b>	<b>6,131</b>	<b>6,103</b>	<b>6,200</b>	<b>69</b>	<b>97</b>
Grade 9	2,541	2,540	2,419	(122)	(121)
Grade 10	2,267	2,145	2,181	(86)	36
Grade 11	1,764	1,822	1,795	31	(27)
Grade 12	1,535	1,408	1,526	(9)	118
<b>High School</b>	<b>8,107</b>	<b>7,916</b>	<b>7,921</b>	<b>(186)</b>	<b>5</b>
Running Start	184	186	176	(8)	(10)
<b>Grand Total *</b>	<b>27,089</b>	<b>26,611</b>	<b>26,808</b>	<b>(281)</b>	<b>197</b>
Fresh Start (FYI)	179	164	177	(2)	13
Actual data through March 2012					

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



In comparison with 2010-11 averages, projected enrollment average decrease of 281 student FTE, (**Table 14 column (D)**):

Elementary schools (grades K-5) decreased by 157 FTE;  
Middle schools (grades 6-8) increased by 69 FTE;  
High schools (grades 9-12) decreased by 186 FTE;  
Home/Private remained the same;  
Summer School remained the same;  
Running Start (college level courses) decreased by 8 FTE;  
and Fresh Start decreased by 2 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.

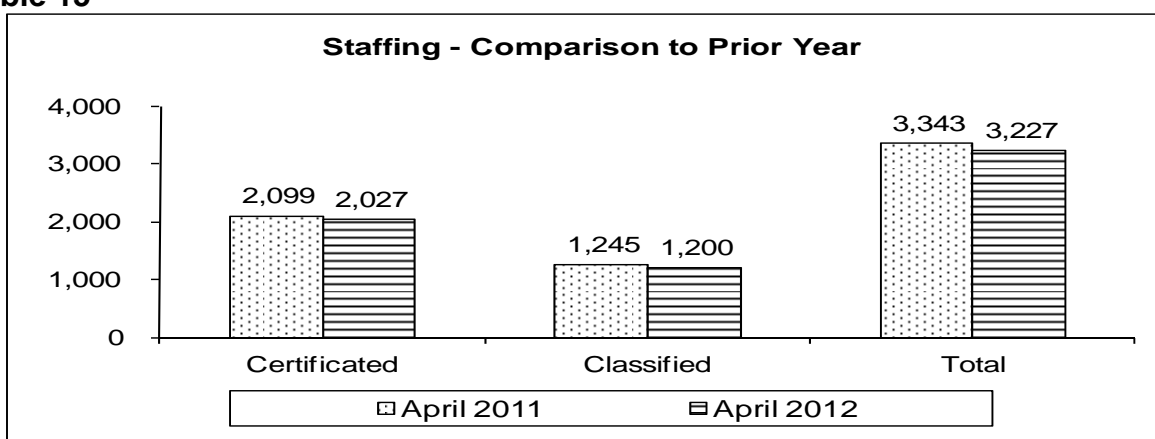
2011-12 is the fifth school year funding for full day kindergarten has been available. The program was phased-in beginning with schools with the highest poverty levels, (i.e., schools with the highest percentage of students qualifying for free and reduced lunch in the prior school year). Kindergarten 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 717 funded FTE in 2010-11. The budget for 2011-12 included 746 funded full-day kindergarten FTE; this enrollment is currently projected to be 738 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**

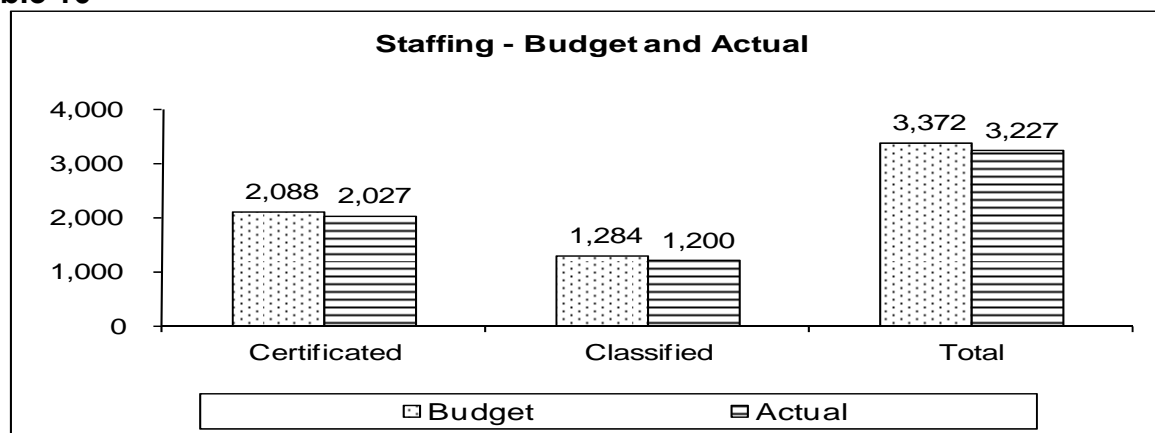
District staffing is divided into two categories: certificated staff – teachers, counselors, librarians, nurses, specialists and principals, and classified staff – classroom aids, secretaries, bus drivers, cooks, custodians, playground staff, maintenance crews, grounds crews, and business support staff. **Table 15** compares the number of filled positions in March 2011 to the number of filled positions in March 2012. The number of certificated and classified staff decreased 71 and 43 FTE, respectively from this time last year.

**Table 15**



As shown in **Table 16**, the number of assigned certificated FTE is 2,028 and classified staff FTE is 1,202. The certificated and classified staffs are below budget by 60 and 82 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**

<b>Budget vs. Projected Staffing In FTE (Full Time Equivalents)</b>			
Program Description (Number)	Budget	Actual	Variance
<b><u>Certificated Staff</u></b>			
Basic Education (01-02)	1,449.40	1,403.34	46.06
Federal Stimulus (10)	32.20	32.23	(0.03)
Special Education (20)	306.37	302.72	3.65
Vocational Education (30-40)	99.20	96.74	2.46
Compensatory (50-60)	181.90	173.56	8.34
Other Instructional (70)	17.00	15.99	1.01
Support Services (90)	2.00	2.50	(0.50)
<b>Total Certificated</b>	<b>2,088.07</b>	<b>2,027.08</b>	<b>60.99</b>
<b><u>Classified Staff</u></b>			
Basic Education (01-02)	282.33	260.02	22.31
Federal Stimulus (10)	1.00	1.00	-
Special Education (20)	253.21	237.72	15.49
Vocational Education (30-40)	10.69	10.69	-
Compensatory (50-60)	132.31	124.10	8.21
Other Instructional (70)	23.63	21.49	2.14
Support Services (90)	581.16	544.51	36.65
<b>Total Classified</b>	<b>1,284.33</b>	<b>1,199.53</b>	<b>84.80</b>
<b><u>Total All Staff</u></b>	<b>3,372.40</b>	<b>3,226.61</b>	<b>145.79</b>
<b>* Actual data through April 2012</b>			

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

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

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



Run Date: April 05, 2012  
Run Time: 10:48 am  
Report ID: TS163.v2

**TACOMA SCHOOL DISTRICT NO. 10**  
**Combined Balance Sheet - All Funds**  
As Of: **February 29, 2012**

	Governmental Fund Types					Trust Funds		
	<u>General</u>	<u>Capital Projects</u>	<u>Transportation Vehicle</u>	<u>Debt Service</u>	<u>ASB</u>	<u>Private Purpose</u>	<u>Agency</u>	<u>Fund Total</u>
<b>Assets</b>								
200: Imprest Cash	96,835	10,000	0	0	10,160	0	0	116,995
231: Cash In Bank - Umpqua Bank	449	922,658	0	0	0	0	0	923,108
236: Cash In Bank-Key Bank	139,495	0	0	0	44,230	2,055	0	185,780
237: Cash In Bank-Key Bank/Food Svc	69,236	0	0	0	0	0	0	69,236
240: Cash On Deposit With County	1,418,874	313,232	3,947	445,113	14,253	8,772	3,947	2,202,206
241: Warrants Outstanding	(141,543)	(59,473)	0	0	(8,118)	(1,911)	0	(211,057)
310: Taxes Receivable-Current Year	82,621,189	17,710,415	0	29,303,220	0	0	0	129,634,824
311: Taxes Receivable-Prior Year	2,055,907	390,547	0	765,513	0	0	0	3,211,967
312: Taxes Receivable-Delinquent	1,402,431	1,881	0	575,063	0	0	0	1,979,375
320: Due From Other Funds	168,471	0	0	0	665	67	0	169,203
330: AR Due From Other Gov't Units	482,155	0	0	0	0	0	0	482,155
331: AR Grant Claims Due From Other Gov'ts	1,917	0	0	0	0	0	0	1,917
340: Accounts Receivable	89,793	0	0	0	3,063	0	0	92,856
341: AR Employee Receivable	6,873	0	0	0	1,799	0	0	8,672
346: AR Payroll System Receivable	(10)	0	0	0	0	0	0	(10)
410: Inventory-Supplies & Materials	342,014	0	0	0	0	0	0	342,014
413: Inventory-Printing & Graphics	55,658	0	0	0	0	0	0	55,658
415: Inventory-Maintenance	118,876	0	0	0	0	0	0	118,876
425: Inventory-Food Service	870,648	0	0	0	0	0	0	870,648
450: Investments	52,618,000	16,040,000	3,260,000	1,507,000	2,225,000	420,000	3,260,000	76,075,200
451: Investments/Cash with Trustee	0	930,051	0	0	0	0	0	930,051
<b>Total Assets</b>	<b>142,417,267</b>	<b>36,259,312</b>	<b>3,263,947</b>	<b>32,595,908</b>	<b>2,291,053</b>	<b>428,983</b>	<b>3,263,947</b>	<b>217,259,672</b>
<b>Liabilities and Fund Balance</b>								
<b>Liabilities</b>								
601: Liabilities	2,861,624	1,121,141	0	0	202,171	13,599	0	4,198,547
605: Accrued Salaries & Benefits	8,422,564	0	0	0	0	0	0	8,422,564
606: Est. Property/Liability Ins Payable	1,338,139	0	0	0	0	0	0	1,338,139
607: Horace Mann Auto Ins Payable	1,190	0	0	0	0	0	0	1,190
608: Nutrition Svcs Prepaid	161,831	0	0	0	0	0	0	161,831
610: FICA/Medicare Payable	651,035	0	0	0	0	0	0	651,035
611: Industrial Insurance Payable	11,711	0	0	0	0	0	0	11,711
612: Retirement Payable	475,427	0	0	0	0	0	0	475,427
613: Withholding Tax Payable	(21,818)	0	0	0	0	0	0	(21,818)

Run Date: April 05, 2012  
Run Time: 10:48 am  
Report ID: TS163.v2

**TACOMA SCHOOL DISTRICT NO. 10**  
**Combined Balance Sheet - All Funds**  
As Of: **February 29, 2012**

	Governmental Fund Types					Trust Funds		
	<u>General</u>	<u>Capital Projects</u>	<u>Transportation Vehicle</u>	<u>Debt Service</u>	<u>ASB</u>	<u>Private Purpose</u>	<u>Agency</u>	<u>Fund Total</u>
Liabilities and Fund Balance								
615: Involuntary/Court Ordered Payable	27,240	0	0	0	0	0	0	27,240
616: Sound Partnership Payable	1,796,804	0	0	0	0	0	0	1,796,804
617: Maintenance Deduct & Benefits Payable	(492,389)	0	0	0	0	0	0	(492,389)
618: UNUM Life Insurance Payable	350	0	0	0	0	0	0	350
619: Cancer Insurance Payable	9,543	0	0	0	0	0	0	9,543
623: Flex Plan Medical Payable	(25)	0	0	0	0	0	0	(25)
624: TSA Payable	(204,921)	0	0	0	0	0	0	(204,921)
627: United Way Payable	8,182	0	0	0	0	0	0	8,182
629: Veba III/Sick Leave Payable	(19,108)	0	0	0	0	0	0	(19,108)
630: Salary Deferral	1,237,903	0	0	0	0	0	0	1,237,903
632: Benefits And Voluntary Deductions	101,969	0	0	0	0	0	0	101,969
636: APA Salary Insurance Payable	52,307	0	0	0	0	0	0	52,307
637: Est Unemployment Payable	220,757	0	0	0	0	0	0	220,757
638: Est Compensated Absence Payable	221,049	0	0	0	0	0	0	221,049
639: Est Industrial Ins Payable	5,058,632	0	0	0	0	0	0	5,058,632
640: Due To Other Funds	350	151,411	0	0	14,957	2,431	0	169,203
641: AD & D Insurance Payable	66	0	0	0	0	0	0	66
642: Unclaimed Property Payable	147	0	0	0	0	0	0	147
643: Sales Tax Payable	(135,096)	0	0	0	0	0	0	(135,096)
656: Garnishments Payable	22,208	0	0	0	0	0	0	22,208
657: State Retiree Subsidy Payable	220,431	0	0	0	0	0	0	220,431
750: Deferred Revenue	1,540	0	0	0	0	0	0	1,540
752: Deferred Rev-Tuition	3,000	0	0	0	0	0	0	3,000
753: Deferred Revenue-Grants	350,745	0	0	0	0	0	0	350,745
754: Deferred Rev-Cash Register System	3,450	0	0	0	0	0	0	3,450
760: Deferred Revenue -Taxes Receivable	86,079,527	18,102,844	0	30,643,795	0	0	0	134,826,166
Total Liabilities	108,466,361	19,375,396	0	30,643,795	217,128	16,029	0	158,718,776
Fund Balance								
840: Nonspendable - Inventory & Prepaid Items	2,243,741	0	0	0	43,107	0	0	2,286,847
821: Restricted for Carryover	447,070	0	0	0	0	0	0	447,070
830: Restricted for Debt Service	182,608	4,254,340	0	0	0	0	0	4,436,948
850: Restricted for Uninsured Risk	1,500,000	0	0	0	0	0	0	1,500,000
863: Restricted for Technology	0	6,192,438	0	0	0	0	0	6,192,438

Run Date: April 05, 2012  
Run Time: 10:48 am  
Report ID: TS163.v2

**TACOMA SCHOOL DISTRICT NO. 10**  
**Combined Balance Sheet - All Funds**  
As Of: **February 29, 2012**

	Governmental Fund Types					Trust Funds		
	<u>General</u>	<u>Capital Projects</u>	<u>Transportation Vehicle</u>	<u>Debt Service</u>	<u>ASB</u>	<u>Private Purpose</u>	<u>Agency</u>	<u>Fund Total</u>
<b>Liabilities and Fund Balance</b>								
867: Restricted for Construction	0	3,892,235	0	0	0	0	0	3,892,235
820: Committed to Encumbrances	788,421	11,973,819	0	0	1,399	360	0	12,764,000
860: Committed to Debt & Fiscal Mgmt	8,951,364	0	0	0	0	0	0	8,951,364
870: Committed to Contingencies	1,000,000	0	0	0	0	0	0	1,000,000
866: Assigned to Carryover	1,382,926	0	0	0	0	0	0	1,382,926
868: Assigned to C&I	2,393,229	0	0	0	0	0	0	2,393,229
875: Assigned to Future Operations	22,722,286	3,822,999	0	0	0	0	0	26,545,285
890: Unassigned Fund Balance	(7,660,740)	(13,251,915)	3,263,947	1,952,113	2,029,420	412,594	3,263,947	(13,251,446)
<b>Total Fund Balance</b>	<b>33,950,905</b>	<b>16,883,916</b>	<b>3,263,947</b>	<b>1,952,113</b>	<b>2,073,926</b>	<b>412,954</b>	<b>3,263,947</b>	<b>58,540,896</b>
<b>Total Liabilities and Fund Balance</b>	<b>142,417,267</b>	<b>36,259,312</b>	<b>3,263,947</b>	<b>32,595,908</b>	<b>2,291,053</b>	<b>428,983</b>	<b>3,263,947</b>	<b>217,259,672</b>



Run Date: April 05, 2012

Run Time: 11:01 am

Report ID: TS164.v1

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Expenditures by State Object with % Spent**  
**General Fund As Of: February 29, 2012**

<u>State Object</u>	<u>Prior Year Adopted Budget</u>	<u>Prior Year Year to Date Actual</u>	<u>Under Budget (Over)</u>	<u>% Spent</u>	<u>Current Year Adopted Budget</u>	<u>Current Year Year to Date Actual</u>	<u>Under Budget (Over)</u>	<u>% Spent</u>
<b>0 - Debit Transfer</b>	2,749,126	1,052,443	1,696,683	38.3	2,770,664	873,433	1,897,231	31.5
<b>1 - Credit Transfer</b>	(2,749,126)	(1,052,443)	(1,696,683)	38.3	(2,770,664)	(873,433)	(1,897,231)	31.5
<b>2 - Salaries - Certificated</b>	161,221,447	77,539,991	83,681,456	48.1	154,021,231	73,205,704	80,815,527	47.5
<b>3 - Salaries - Classified</b>	55,867,596	26,566,297	29,301,299	47.6	53,717,923	25,673,890	28,044,033	47.8
<b>4 - Employees Benefits &amp; Payroll Taxes</b>	70,055,914	36,086,817	33,969,097	51.5	72,253,759	36,742,101	35,511,658	50.9
<b>5 - Supplies, Etc.</b>	23,557,333	9,076,000	14,481,333	38.5	22,102,993	8,949,407	13,153,586	40.5
<b>7 - Purchased Services</b>	27,369,239	10,957,263	16,411,976	40.0	33,658,517	13,150,100	20,508,417	39.1
<b>8 - Travel</b>	502,166	354,609	147,557	70.6	554,956	244,446	310,510	44.0
<b>9 - Capital Outlay</b>	1,133,438	139,144	994,294	12.3	1,115,616	300,760	814,856	27.0
<b><u>District Total</u></b>	<b><u>339,707,133</u></b>	<b><u>160,720,122</u></b>	<b><u>178,987,011</u></b>	<b><u>47.3</u></b>	<b><u>337,424,995</u></b>	<b><u>158,266,407</u></b>	<b><u>179,158,588</u></b>	<b><u>46.9</u></b>

Run Date: April 05, 2012

Run Time: 11:10 am

Report ID: TS158.v2

**TACOMA SCHOOL DISTRICT NO. 10**  
**Income Statement and Changes in Fund Balance**  
**General Fund As Of: February 28, 2012**

	Current Year <u>Adopted</u> <u>Budget</u>	Current Year Year to Date_ <u>Actual</u>	Under Budget <u>(Over)</u>	% Current Year_ <u>Budget</u>	% Prior Year_ <u>Budget</u>
<b>Resources Available</b>					
<b>Debt and Fiscal Management</b>					
840: Nonspendable - Inventory & Prepaid Items	3,135,309	2,243,741	(891,568)	71.6	185.0
850: Restricted for Uninsured Risk	1,500,000	1,500,000	0	100.0	100.0
820: Committed to Encumbrances	242,261	788,421	546,160	325.4	133.2
860: Committed to Debt & Fiscal Mgmt	8,451,434	8,951,364	499,930	105.9	85.2
870: Committed to Contingencies	1,000,000	1,000,000	0	100.0	107.2
<b>Total Debt and Fiscal Management</b>	<b>14,329,004</b>	<b>14,483,526</b>	<b>154,522</b>	<b>101.1</b>	<b>104.3</b>
<b>Restricted and Assigned FB</b>					
821: Restricted for Carryover	539,119	447,070	(92,049)	82.9	100.0
830: Restricted for Debt Service	0	182,608	182,608	100.0	100.0
866: Assigned to Carryover	1,718,572	1,382,926	(335,646)	80.5	69.4
868: Assigned to C&I	2,795,000	2,393,229	(401,771)	85.6	106.2
875: Assigned to Future Operations	19,731,833	22,722,286	2,990,453	115.2	100.0
<b>Total Restricted and Assigned FB</b>	<b>24,784,524</b>	<b>27,128,119</b>	<b>2,343,595</b>	<b>109.5</b>	<b>96.4</b>
<b>Total Beginning Fund Balance</b>	<b>39,113,528</b>	<b>41,611,645</b>	<b>2,498,117</b>	<b>106.4</b>	<b>102.3</b>
<b>Revenue</b>					
1 - Local Taxes	80,771,941	38,692,924	(42,079,017)	47.9	45.7
2 - Local Non-Tax	6,121,518	3,133,409	(2,988,109)	51.2	51.4
3 - State - General Purpose	146,553,955	74,137,364	(72,416,591)	50.6	48.8
4 - State - Special Purpose	40,028,312	16,068,373	(23,959,939)	40.1	44.6
5 - Federal - General Purpose	372,861	244,248	(128,613)	65.5	52.2
6 - Federal - Special Purpose	42,728,383	16,975,241	(25,753,142)	39.7	38.4
7 - Revenue from other Districts	1,588,158	1,296,557	(291,601)	81.6	86.9
8 - Revenue from other Agencies	257,176	43,758	(213,418)	17.0	40.3
9 - Other Financing Sources	1,350,000	13,794	(1,336,206)	1.0	0.6
<b>Total Revenue</b>	<b>319,772,304</b>	<b>150,605,667</b>	<b>(169,166,637)</b>	<b>47.1</b>	<b>45.9</b>
<b>Total Resources Available</b>	<b>358,885,832</b>	<b>192,217,313</b>	<b>(166,668,519)</b>	<b>53.6</b>	<b>52.8</b>
<b>Uses of Resources</b>					
<b>Expenditures</b>					
01: Basic Education	178,660,888	81,728,670	96,932,218	45.7	48.1
02: Basic Education - ALE	276,996	216,575	60,421	78.2	100.0
12: Fed Stimulus - School Imp	3,765,421	1,765,844	1,999,577	46.9	38.6

Run Date: April 05, 2012

Run Time: 11:10 am

Report ID: TS158.v2

**TACOMA SCHOOL DISTRICT NO. 10**  
**Income Statement and Changes in Fund Balance**  
**General Fund As Of: February 29, 2012**

	Current Year <u>Adopted</u> <u>Budget</u>	Current Year Year to Date_ <u>Actual</u>	Under Budget <u>(Over)</u>	% Current Year_ <u>Budget</u>	% Prior Year_ <u>Budget</u>
<b>Uses of Resources</b>					
19: Fed Stimulus - Other	0	876	(876)	100.0	49.8
21: Special Education, State	32,450,747	17,377,662	15,073,085	53.6	53.6
24: Special Education, Federal	7,258,379	3,542,880	3,715,499	48.8	47.7
31: Career & Tech Ed, State	9,821,849	4,982,678	4,839,171	50.7	53.2
34: Middle School CTE	0	258,088	(258,088)	100.0	100.0
38: Career & Tech Ed, Federal	280,642	122,627	158,015	43.7	50.2
45: CTE Skills Cntr Trade Ind	88,158	46,666	41,492	52.9	100.0
51: Disadvantaged, Federal	12,353,010	5,148,693	7,204,317	41.7	38.1
52: School Improvement, Federa	1,886,563	1,332,311	554,252	70.6	48.9
55: Learning Assistance Prog,	4,447,485	2,298,607	2,148,878	51.7	47.4
56: State Institutions, Ctrs &	579,757	237,510	342,247	41.0	40.5
57: NegleCTEd & Delinquent	0	7,783	(7,783)	100.0	100.0
58: Special & Pilot Programs	1,068,696	125,117	943,579	11.7	146.8
59: Institutions - Adult Jails	66,090	32,458	33,632	49.1	35.7
61: Head Start, Federal	4,701,897	2,149,720	2,552,177	45.7	56.6
64: Limited English Proficienc	374,347	92,189	282,158	24.6	26.3
65: Transitional Bilingual, St	2,999,690	1,531,426	1,468,264	51.1	48.7
68: Indian Education, Federal	152,229	86,187	66,042	56.6	49.9
69: Other Compensatory Program	61,651	32,175	29,476	52.2	100.0
73: Summer School	136,000	20,397	115,603	15.0	14.1
74: Highly Capable, State	331,480	139,471	192,009	42.1	45.0
79: Other Instructional Pgms	9,288,110	1,787,629	7,500,481	19.2	20.0
89: Community Services	414,311	156,207	258,104	37.7	43.1
97: District-Wide Support	44,683,256	21,563,026	23,120,230	48.3	43.9
98: Nutrition Svcs	11,171,233	6,712,252	4,458,981	60.1	53.3
99: Pupil Transportation	10,106,110	4,770,682	5,335,428	47.2	40.1
<b>Total Expenditures</b>	<b>337,424,995</b>	<b>158,266,407</b>	<b>179,158,588</b>	<b>46.9</b>	<b>47.3</b>
<b>Total Uses of Resources</b>	<b>337,424,995</b>	<b>158,266,407</b>	<b>179,158,588</b>	<b>46.9</b>	<b>47.3</b>
<b>Ending Fund Balance</b>	<b>21,460,837</b>	<b>33,950,905</b>	<b>12,490,068</b>	<b>158.2</b>	<b>116.8</b>
840: Nonspendable - Inventory & Prepaid Items	3,135,309	2,243,741	(891,568)	71.6	185.0
850: Restricted for Uninsured Risk	1,500,000	1,500,000	0	100.0	100.0
820: Committed to Encumbrances	242,261	788,421	546,160	325.4	133.2
860: Committed to Debt & Fiscal Mgmt	8,451,434	8,951,364	499,930	105.9	85.2
870: Committed to Contingencies	1,000,000	1,000,000	0	100.0	100.0

**Run Date:** April 05, 2012

**Run Time:** 11:10 am

**Report ID:** TS158.v2

**TACOMA SCHOOL DISTRICT NO. 10**  
**Income Statement and Changes in Fund Balance**  
**General Fund As Of: February 29, 2012**

	Current Year <u>Adopted</u> <u>Budget</u>	Current Year Year to Date_ <u>Actual</u>	Under Budget <u>(Over)</u>	% Current Year_ <u>Budget</u>	% Prior Year_ <u>Budget</u>
<b>Total Debt and Fiscal Management</b>	<b>14,329,004</b>	<b>14,483,526</b>	<b>154,522</b>	<b>101.1</b>	<b>100.0</b>
821: Restricted for Carryover	0	447,070	447,070	100.0	100.0
830: Restricted for Debt Service	0	182,608	182,608	100.0	100.0
866: Assigned to Carryover	0	1,382,926	1,382,926	100.0	94.7
868: Assigned to C&I	0	2,393,229	2,393,229	100.0	226.2
875: Assigned to Future Operations	7,131,833	22,722,286	15,590,453	318.6	153.2
<b>Total Restricted and Assigned FB</b>	<b>7,131,833</b>	<b>27,128,119</b>	<b>19,996,286</b>	<b>380.4</b>	<b>153.3</b>
890: Unassigned Fund Balance	0	(7,660,740)	(7,660,740)	100.0	100.0
<b>Total Fund Balance</b>	<b>21,460,837</b>	<b>33,950,905</b>	<b>12,490,068</b>	<b>158.2</b>	<b>116.8</b>

**Run Date:** April 05, 2012  
**Run Time:** 12:41 pm  
**Report ID:** TS166.v1

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Revenue by State and District Account w/% Received**  
**General Fund As Of: February 28, 2012**

<u>State Account</u> <u>District Account</u>	<u>Prior Year</u> <u>Adopted</u> <u>Budget</u>	<u>Prior Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>	<u>Current Year</u> <u>Adopted</u> <u>Budget</u>	<u>Current Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>
<b>1 - Local Taxes</b>								
11000: Local Property Tax	77,639,620	35,533,532	(42,106,088)	45.8	80,770,000	38,692,924	(42,077,076)	47.9
13000: Sale Of Tax Title Property	1,941	290	(1,651)	14.9	1,941	0	(1,941)	0.0
19000: Other Local Taxes	93,752	0	(93,752)	0.0	0	0	0	100.0
<b>1 - Local Taxes</b>	77,735,313	35,533,822	(42,201,491)	45.7	80,771,941	38,692,924	(42,079,017)	47.9
<b>2 - Local Non-Tax</b>								
21000: Tuition & Fees - Unassigned	210,000	358,334	148,334	170.6	544,700	450,064	(94,636)	82.6
21010: Regular Student Fees	100,000	31,536	(68,464)	31.5	100,000	49,816	(50,184)	49.8
21020: ALE Student Fees	0	0	0	100.0	0	1,973	1,973	100.0
21210: Special Ed Preschool Tuition	70,250	47,340	(22,910)	67.4	70,250	43,412	(26,838)	61.8
21730: Summer School - Tuition & Fees	85,000	8,400	(76,600)	9.9	85,000	0	(85,000)	0.0
21800: Convenience Fee	0	13,658	13,658	100.0	0	13,674	13,674	100.0
21860: Community School - Tuition & Fees	0	0	0	100.0	20,000	0	(20,000)	0.0
22000: Sales of Goods, Supplies, & Svcs	0	7,512	7,512	100.0	0	1,283	1,283	100.0
22010: Sale of Supplies & Svcs - FR 1	0	24,591	24,591	100.0	0	62,776	62,776	100.0
22020: Sale of Supplies & Svcs - FR 2	0	30,815	30,815	100.0	0	10,455	10,455	100.0
22030: Sale of Supplies & Svcs-Schools	1,500	1,165	(335)	77.7	1,500	240	(1,260)	16.0
22040: Sale of Recoverable Items	102,071	89,103	(12,968)	87.3	102,071	77,737	(24,334)	76.2
22050: Sale of Supplies & Svcs - Trip 1	0	103,470	103,470	100.0	0	5,609	5,609	100.0
22060: Sale of Supplies & Svcs - Trip 2	0	40,201	40,201	100.0	0	32,987	32,987	100.0
22100: Other Storeroom Sales	23,147	9,640	(13,507)	41.6	23,147	4,342	(18,805)	18.8
22200: Copy Center Reimbursements	100,000	17,435	(82,565)	17.4	100,000	15,367	(84,633)	15.4
22310: CTE Sales of Goods, Supplies & Svcs	60,000	39,341	(20,659)	65.6	60,000	18,774	(41,226)	31.3
22890: Other Community Services	83,469	0	(83,469)	0.0	0	0	0	100.0
22910: Nutrition Service Sales	2,120,455	1,203,519	(916,936)	56.8	1,789,747	1,030,876	(758,871)	57.6
22940: NS Sales - Special Events	91,890	7,970	(83,920)	8.7	15,000	7,792	(7,208)	51.9
22960: NS Sales - Breakfast	144,543	77,342	(67,201)	53.5	118,130	66,667	(51,463)	56.4
22990: School Bus Revenue	0	645	645	100.0	0	905	905	100.0
23000: Investment Earnings	200,000	47,299	(152,701)	23.6	200,000	30,043	(169,957)	15.0
25000: Gifts, Grants, & Donations (Local)	120,000	124,725	4,725	103.9	120,000	151,187	31,187	126.0
26000: Fines & Damages	65,000	20,543	(44,457)	31.6	65,000	19,993	(45,007)	30.8
27000: Rentals & Leases	356,100	172,760	(183,340)	48.5	356,100	156,615	(199,485)	44.0
27020: Facility Use - Utility Surcharge	12,400	7,673	(4,728)	61.9	15,400	8,827	(6,573)	57.3
27030: Facility Use - Custodial Labor	242,500	149,701	(92,799)	61.7	271,500	134,923	(136,577)	49.7
27040: Facility Use - Field/Stadium Maint	8,900	6,353	(2,548)	71.4	12,000	4,978	(7,023)	41.5
27050: Facility Use - Security	0	0	0	100.0	0	4,352	4,352	100.0
27060: Facility Use - Theater Tech	20,000	6,150	(13,850)	30.8	16,000	10,200	(5,800)	63.8

**Run Date:** April 05, 2012  
**Run Time:** 12:41 pm  
**Report ID:** TS166.v1

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Revenue by State and District Account w/% Received**  
**General Fund As Of: February 29, 2012**

<u>State Account</u> <u>District Account</u>	<u>Prior Year</u> <u>Adopted</u> <u>Budget</u>	<u>Prior Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>	<u>Current Year</u> <u>Adopted</u> <u>Budget</u>	<u>Current Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>
<b>2 - Local Non-Tax</b>								
28000: Insurance Recoveries	0	0	0	100.0	0	50,140	50,140	100.0
29000: Local Support Non Tax-Unassigned	1,184,322	377,884	(806,438)	31.9	1,245,973	392,626	(853,347)	31.5
29001: Procurement Card Rebates	0	14,482	14,482	100.0	0	33,305	33,305	100.0
29010: Cash Over/Short	0	(241)	(241)	100.0	0	481	481	100.0
29060: Timber Sales	0	6,505	6,505	100.0	0	0	0	100.0
29070: CPF Indirect	700,000	0	(700,000)	0.0	700,000	0	(700,000)	0.0
29100: E-Rate Discount	0	84,926	84,926	100.0	0	166,949	166,949	100.0
29220: Advertising Commissions	0	0	0	100.0	0	15,000	15,000	100.0
29230: Photography Commissions	70,000	46,245	(23,755)	66.1	70,000	54,914	(15,086)	78.4
29240: Vending-Beverage Commissions	19,000	3,599	(15,401)	18.9	19,000	2,826	(16,174)	14.9
29250: Vending-Food Commissions	1,000	166	(834)	16.6	1,000	162	(838)	16.2
29260: Other Commissions	0	0	0	100.0	0	1,141	1,141	100.0
<b>2 - Local Non-Tax</b>	6,191,547	3,180,786	(3,010,761)	51.4	6,121,518	3,133,409	(2,988,109)	51.2
<b>3 - State - General Purpose</b>								
31000: Apportionment	136,693,675	67,804,050	(68,889,625)	49.6	134,715,022	69,429,741	(65,285,281)	51.5
31210: Apportionment - Special Ed	5,530,836	2,901,133	(2,629,703)	52.5	5,611,261	2,907,678	(2,703,583)	51.8
33000: Local Effort Assistance	5,058,320	1,183,850	(3,874,470)	23.4	6,227,672	1,799,945	(4,427,727)	28.9
<b>3 - State - General Purpose</b>	147,282,831	71,889,033	(75,393,798)	48.8	146,553,955	74,137,364	(72,416,591)	50.6
<b>4 - State - Special Purpose</b>								
41000: Special Purpose - Unassigned	7,519,934	277,507	(7,242,427)	3.7	6,769,450	3,247	(6,766,203)	0.0
41210: Special Education	18,093,903	9,357,421	(8,736,482)	51.7	18,892,684	9,380,360	(9,512,324)	49.7
41340: CTE Middle School	0	24,757	24,757	100.0	0	0	0	100.0
41550: Learning Assistance	5,877,409	2,969,355	(2,908,054)	50.5	4,650,735	2,356,027	(2,294,708)	50.7
41560: State Institutions, Centers, and Homes - Delinquent	852,137	265,788	(586,349)	31.2	607,006	209,199	(397,807)	34.5
41580: Special & Pilot Programs	800,000	1,142,321	342,321	142.8	1,068,696	83,909	(984,787)	7.9
41590: Institutions - Juveniles in Adult Jail	90,135	41,076	(49,059)	45.6	69,196	36,642	(32,554)	53.0
41650: Transitional Bilingual	1,756,281	984,872	(771,409)	56.1	1,898,009	968,927	(929,082)	51.0
41660: Student Achievement	0	0	0	100.0	0	0	0	100.0
41740: Highly Capable	247,999	127,384	(120,615)	51.4	253,419	130,655	(122,764)	51.6
41980: School Nutrition Services	369,571	206,836	(162,735)	56.0	271,495	31,653	(239,842)	11.7
41990: Transportation - Operations	5,107,622	2,797,848	(2,309,774)	54.8	5,547,622	2,867,755	(2,679,867)	51.7
43000: Other State Agencies - Unassigned	55,361	0	(55,361)	0.0	0	0	0	100.0
<b>4 - State - Special Purpose</b>	40,770,352	18,195,166	(22,575,186)	44.6	40,028,312	16,068,373	(23,959,939)	40.1

**Run Date:** April 05, 2012  
**Run Time:** 12:41 pm  
**Report ID:** TS166.v1

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Revenue by State and District Account w/% Received**  
**General Fund As Of: February 28, 2012**

<u>State Account</u> <u>District Account</u>	<u>Prior Year</u> <u>Adopted</u> <u>Budget</u>	<u>Prior Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>	<u>Current Year</u> <u>Adopted</u> <u>Budget</u>	<u>Current Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>
<b>5 - Federal - General Purpose</b>								
52000: Direct Federal Revenue - Unassigned	300,701	138,594	(162,107)	46.1	292,861	142,974	(149,887)	48.8
54000: Federal in Lieu of Taxes	0	1,106	1,106	100.0	0	75,759	75,759	100.0
55000: Federal Forests	80,000	59,067	(20,933)	73.8	80,000	25,515	(54,485)	31.9
	-----	-----	-----	-----	-----	-----	-----	-----
<b>5 - Federal - General Purpose</b>	380,701	198,767	(181,934)	52.2	372,861	244,248	(128,613)	65.5
<b>6 - Federal - Special Purpose</b>								
61000: Special Purpose - OSPI Unassigned	0	30,000	30,000	100.0	0	12,500	12,500	100.0
61110: Federal Stimulus - Title 1	5,329,637	1,772,802	(3,556,835)	33.3	0	0	0	100.0
61120: Federal Stimulus - School Improvement	4,500,000	1,437,755	(3,062,245)	32.0	3,937,501	1,514,489	(2,423,012)	38.5
61130: Federal Stimulus - Fiscal Stabilization	0	0	0	100.0	0	0	0	100.0
61140: Federal Stimulus - IDEA	0	303,188	303,188	100.0	0	0	0	100.0
61180: Federal Stimulus - McKinney-Vento	0	0	0	100.0	0	0	0	100.0
61190: Federal Stimulus	165,900	13,896	(152,004)	8.4	0	0	0	100.0
61240: Special Ed - Supplemental	7,063,870	2,697,230	(4,366,640)	38.2	7,590,087	2,598,249	(4,991,838)	34.2
61380: CTE - Carl Perkins Grant	374,953	145,074	(229,879)	38.7	293,467	107,216	(186,251)	36.5
61510: Disadvantaged - Title IA	11,739,624	3,550,719	(8,188,905)	30.2	12,917,543	4,251,524	(8,666,019)	32.9
61520: School Improvement - TII, IV, V & VI	2,674,053	1,020,800	(1,653,253)	38.2	1,972,779	1,072,017	(900,762)	54.3
61540: Reading First - Title IB	0	27,885	27,885	100.0	0	0	0	100.0
61570: Institutions - Neglected & Delinquent	0	0	0	100.0	0	5,137	5,137	100.0
61640: Limited English Proficiency	343,106	18,506	(324,600)	5.4	381,834	61,134	(320,700)	16.0
61890: Other Community Services	99,411	0	(99,411)	0.0	99,411	0	(99,411)	0.0
61910: Regular Lunch Reimbursement	192,101	89,722	(102,379)	46.7	161,382	75,562	(85,820)	46.8
61920: Reduced Price Lunch Reimbursement	781,957	350,986	(430,971)	44.9	687,529	267,154	(420,375)	38.9
61930: Free Lunch Reimbursement	6,023,038	3,057,388	(2,965,650)	50.8	6,096,336	3,058,794	(3,037,542)	50.2
61950: Regular Breakfast Reimbursement	24,026	10,481	(13,545)	43.6	20,476	9,019	(11,457)	44.0
61960: Reduced Price Breakfast Reimbursement	208,236	89,564	(118,672)	43.0	176,939	70,844	(106,095)	40.0
61970: Free Breakfast Reimbursement	2,044,726	1,012,593	(1,032,133)	49.5	2,030,811	1,012,219	(1,018,593)	49.8
61980: Free Snack Reimbursement	73,165	39,528	(33,637)	54.0	83,086	35,296	(47,790)	42.5
62000: Direct Special Purpose Grants	0	20,696	20,696	100.0	360,000	90,375	(269,625)	25.1
62610: Head Start	4,989,940	1,989,011	(3,000,929)	39.9	5,078,049	1,934,717	(3,143,332)	38.1
62680: Indian Education - ED	131,496	34,494	(97,002)	26.2	159,186	72,565	(86,621)	45.6
63000: Federal Grants Through Other Entities - Unassigned	21,967	4,992	(16,975)	22.7	21,967	281,110	259,143	1,279.7
63210: SPED Medicaid Match	457,000	248,689	(208,311)	54.4	110,000	0	(110,000)	0.0
69980: USDA Commodities	650,000	443,366	(206,634)	68.2	550,000	445,319	(104,681)	81.0
	-----	-----	-----	-----	-----	-----	-----	-----
<b>6 - Federal - Special Purpose</b>	47,888,206	18,409,367	(29,478,839)	38.4	42,728,383	16,975,241	(25,753,142)	39.7

**7 - Revenue from other Districts**

Run Date: April 05, 2012  
Run Time: 12:41 pm  
Report ID: TS166.v1

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Revenue by State and District Account w/% Received**  
**General Fund As Of: February 29, 2012**

<u>State Account</u> <u>District Account</u>	<u>Prior Year</u> <u>Adopted</u> <u>Budget</u>	<u>Prior Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>	<u>Current Year</u> <u>Adopted</u> <u>Budget</u>	<u>Current Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Over Budget</u> <u>(Under)</u>	<u>%</u> <u>Received</u>
<b>7 - Revenue from other Districts</b>								
71210: Special Education	1,500,000	1,258,705	(241,295)	83.9	1,500,000	1,296,266	(203,734)	86.4
71450: CTE Skills Center RV	0	44,120	44,120	100.0	88,158	291	(87,867)	0.3
<b>7 - Revenue from other Districts</b>	1,500,000	1,302,825	(197,175)	86.9	1,588,158	1,296,557	(291,601)	81.6
<b>8 - Revenue from other Agencies</b>								
81000: Governmental Entities	107,176	39,993	(67,183)	37.3	257,176	43,758	(213,418)	17.0
85000: Educational Service Districts	0	3,233	3,233	100.0	0	0	0	100.0
<b>8 - Revenue from other Agencies</b>	107,176	43,227	(63,949)	40.3	257,176	43,758	(213,418)	17.0
<b>9 - Other Financing Sources</b>								
93000: Sale of Equipment	0	13,058	13,058	100.0	0	13,794	13,794	100.0
95000: Long-Term Financing	0	0	0	100.0	0	0	0	100.0
99000: Operating Transfers	2,069,000	0	(2,069,000)	0.0	1,350,000	0	(1,350,000)	0.0
<b>9 - Other Financing Sources</b>	2,069,000	13,058	(2,055,942)	0.6	1,350,000	13,794	(1,336,206)	1.0
<b>District Total</b>	<b>323,925,126</b>	<b>148,766,052</b>	<b>(175,159,074)</b>	<b>45.9</b>	<b>319,772,304</b>	<b>150,605,667</b>	<b>(169,166,637)</b>	<b>47.1</b>



Run Date: April 05, 2012

Run Time: 12:16 pm

Report ID: TS152.v2

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Expenditures by Program w/Encumbrances**  
**General Fund As Of: February 29, 2012**

<u>Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Current Month</u>	<u>Current Year Year to Date</u>	<u>Encumbrance</u>	<u>Unspent / Unencumbered</u>	<u>Percent Expended</u>
<b>01: Basic Education</b>							
01000: Basic Education	148,739,336	146,775,214	11,957,101	71,719,940	65,914,470	9,140,804	93.8
01030: BE BECCA Program	0	46,768	395	3,092	812	42,864	8.3
01031: BE CTE Carryover	441,388	241,693	0	0	0	241,693	0.0
01040: BE Building Contributions	0	297,261	13,086	55,923	17,929	223,410	24.8
01050: BE Kindergarten Contributions	0	23,227	3,809	16,664	3,605	2,958	87.3
01079: BE Categorical Carryover	1,816,303	516,455	0	0	0	516,455	0.0
01110: BE FD Kindergarten - State	3,855,789	3,855,789	321,714	1,914,538	1,887,066	54,184	98.6
01210: BE Special Education	1,290,631	1,290,631	147,204	670,748	535,545	84,338	93.5
01240: BE SPED Peer Review Pool	0	75,000	0	0	0	75,000	0.0
01250: BE Campus Security	1,168,825	1,168,825	81,417	630,777	512,597	25,450	97.8
01310: BE Para Coverage	0	25,000	0	0	0	25,000	0.0
01320: BE Peer Review Pool	0	85,000	453	744	581	83,675	1.6
01430: BE Fund Balance 1x Costs	0	0	0	13,130	48,521	(61,650)	100.0
01440: BE Fund Balance	1,051,381	1,051,381	80,240	459,158	450,426	141,797	86.5
01450: BE Fund Balance T2 Support	0	0	0	18,298	0	(18,298)	100.0
01460: BE Fund Balance I728 Support	7,270,900	7,270,900	567,672	3,735,192	3,009,645	526,062	92.8
01470: BE Fund Balance FDK Support	1,236,289	1,236,289	70,344	427,758	407,955	400,575	67.6
01480: BE Fund Balance Innovative Pgm	2,600,000	2,600,000	0	37,430	0	2,562,570	1.4
01701: BE OP OT Relief	0	95,000	5,295	42,961	17,924	34,115	64.1
01901: BE Running Start	828,034	828,034	0	256,073	601,113	(29,152)	103.5
01902: BE Fresh Start	649,117	649,117	0	206,836	569,665	(127,384)	119.6
01915: BE Bargained Enhancement 5-10	1,006,399	1,006,399	10,405	54,737	25,739	925,923	8.0
01940: BE MS Athletic Reserve	0	515,181	0	0	0	515,181	0.0
01990: BE Curriculum & Instruction	966,097	975,934	51,187	349,190	160,728	466,016	52.2
01991: BE Curriculum & Instruction 1x	2,795,000	2,393,228	475	510,069	401,107	1,482,052	38.1
01992: BE C&I Optional Days	2,945,399	2,946,058	115,183	605,412	102,264	2,238,381	24.0
<b>Total 01: Basic Education</b>	<b>178,660,888</b>	<b>175,968,384</b>	<b>13,425,979</b>	<b>81,728,670</b>	<b>74,667,693</b>	<b>19,572,021</b>	<b>88.9</b>
<b>02: Basic Education - ALE</b>							
02000: BE Alternative Learning Exp	276,996	436,996	25,365	216,575	127,391	93,030	78.7
<b>Total 02: Basic Education - ALE</b>	<b>276,996</b>	<b>436,996</b>	<b>25,365</b>	<b>216,575</b>	<b>127,391</b>	<b>93,030</b>	<b>78.7</b>
<b>11: Fed Stimulus - Title 1</b>							
11501: Fed Stimulus Title I 10-11	0	0	(5,429)	0	1,252	(1,252)	100.0
<b>Total 11: Fed Stimulus - Title 1</b>	<b>0</b>	<b>0</b>	<b>(5,429)</b>	<b>0</b>	<b>1,252</b>	<b>(1,252)</b>	<b>100.0</b>
<b>12: Fed Stimulus - School Imp</b>							

Run Date: April 05, 2012

Run Time: 12:16 pm

Report ID: TS152.v2

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Expenditures by Program w/Encumbrances**  
**General Fund As Of: February 29, 2012**

<u>Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Current Month</u>	<u>Current Year Year to Date</u>	<u>Encumbrance</u>	<u>Unspent / Unencumbered</u>	<u>Percent Expended</u>
<b>12: Fed Stimulus - School Imp</b>							
12501: School Improvement 10-11	0	0	0	0	5,826	(5,826)	100.0
12502: School Improvement 11-12	3,765,421	3,459,402	317,104	1,765,844	1,325,859	367,699	89.4
<b>Total 12: Fed Stimulus - School Imp</b>	<b>3,765,421</b>	<b>3,459,402</b>	<b>317,104</b>	<b>1,765,844</b>	<b>1,331,684</b>	<b>361,874</b>	<b>89.5</b>
<b>19: Fed Stimulus - Other</b>							
19511: Fed Stimulus Inst Tech TL21	0	0	0	650	(650)	0	100.0
19512: Fed Stimulus Inst Tech TL21	0	2,035	0	0	0	2,035	0.0
19521: ARRA Peer Coaching (c/o only)	0	0	0	225	0	(225)	100.0
<b>Total 19: Fed Stimulus - Other</b>	<b>0</b>	<b>2,035</b>	<b>0</b>	<b>876</b>	<b>(650)</b>	<b>1,810</b>	<b>11.1</b>
<b>21: Special Education, State</b>							
21000: Special Education - State	31,999,835	32,369,213	2,946,320	17,180,955	17,442,804	(2,254,546)	107.0
21560: SPED - State Safety Net	400,000	400,000	28,775	194,556	141,571	63,873	84.0
21720: SPED - District Settlement	50,912	50,912	811	811	2,250	47,851	6.0
21900: SPED Work Training	0	6,286	166	1,340	3,905	1,041	83.4
<b>Total 21: Special Education, State</b>	<b>32,450,747</b>	<b>32,826,411</b>	<b>2,976,072</b>	<b>17,377,662</b>	<b>17,590,531</b>	<b>(2,141,782)</b>	<b>106.5</b>
<b>24: Special Education, Federal</b>							
24501: SPED IDEAB Flow Thru 10-11	0	0	0	2,658	3,104	(5,762)	100.0
24502: SPED IDEAB Flow Thru 11-12	6,182,430	6,182,430	594,923	3,046,529	2,875,569	260,332	95.8
24512: SPED IDEAB Preschool 11-12	206,044	206,044	11,320	68,294	84,575	53,175	74.2
24561: SPED Safety Net 10-11	0	0	0	5,243	0	(5,243)	100.0
24562: SPED Safety Net 11-12	869,905	869,905	70,226	420,155	371,331	78,418	91.0
24615: SPED IDEAB Transition 04-05	0	586	0	0	0	586	0.0
<b>Total 24: Special Education, Federal</b>	<b>7,258,379</b>	<b>7,258,965</b>	<b>676,469</b>	<b>3,542,880</b>	<b>3,334,580</b>	<b>381,506</b>	<b>94.7</b>
<b>31: Career &amp; Tech Ed, State</b>							
31000: CTE Technical Support	224,734	224,734	18,182	114,434	108,339	1,961	99.1
31510: CTE Administration	904,604	1,075,063	67,369	512,491	359,604	202,968	81.1
31600: CTE Agriculture & Science	467,225	468,725	33,334	303,813	202,999	(38,087)	108.1
31605: CTE Lincoln Tree Farm Harvest	0	5,000	5,000	10,314	11,319	(16,633)	432.7
31610: CTE Business Education	1,826,688	1,826,688	161,223	971,263	879,571	(24,146)	101.3
31620: CTE Marketing Education	303,074	303,074	26,338	158,169	142,105	2,800	99.1
31630: CTE Diversified Occupations	551,560	551,560	49,136	288,920	254,680	7,960	98.6
31640: CTE Trade & Industry	1,967,929	1,907,618	156,480	895,749	716,978	294,891	84.5
31650: CTE Family & Consumer Science	1,258,056	1,258,056	111,054	659,769	556,963	41,323	96.7
31670: CTE Technology	1,024,554	889,357	68,975	453,312	356,048	79,996	91.0
31671: CTE Tech Ed Recoverable	0	14,500	1,353	8,464	0	6,036	58.4

Run Date: April 05, 2012

Run Time: 12:16 pm

Report ID: TS152.v2

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Expenditures by Program w/Encumbrances**  
**General Fund As Of: February 29, 2012**

<u>Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Current Month</u>	<u>Current Year Year to Date</u>	<u>Encumbrance</u>	<u>Unspent / Unencumbered</u>	<u>Percent Expended</u>
<b>31: Career &amp; Tech Ed, State</b>							
31680: CTE Health Occupations	413,824	413,824	37,250	235,743	146,164	31,916	92.3
31710: CTE Career Guidance	606,172	606,172	48,700	293,007	286,552	26,613	95.6
31901: CTE Running Start	101,385	66,421	0	20,615	94,024	(48,218)	172.6
31902: CTE Fresh Start	172,044	172,044	0	56,613	71,938	43,493	74.7
<b>Total 31: Career &amp; Tech Ed, State</b>	<b>9,821,849</b>	<b>9,782,836</b>	<b>784,393</b>	<b>4,982,678</b>	<b>4,187,285</b>	<b>612,872</b>	<b>93.7</b>
<b>34: Middle School CTE</b>							
34500: CTE Middle School	0	458,253	42,603	258,088	228,902	(28,737)	106.3
<b>Total 34: Middle School CTE</b>	<b>0</b>	<b>458,253</b>	<b>42,603</b>	<b>258,088</b>	<b>228,902</b>	<b>(28,737)</b>	<b>106.3</b>
<b>38: Career &amp; Tech Ed, Federal</b>							
38501: CTE Perkins Grant 10-11	0	0	0	5,739	0	(5,739)	100.0
38502: CTE Perkins Grant 11-12	280,642	277,244	20,115	116,888	123,415	36,941	86.7
<b>Total 38: Career &amp; Tech Ed, Federal</b>	<b>280,642</b>	<b>277,244</b>	<b>20,115</b>	<b>122,627</b>	<b>123,415</b>	<b>31,202</b>	<b>88.7</b>
<b>45: CTE Skills Cntr Trade Ind</b>							
45640: CTE Skills Center	88,158	89,645	7,334	46,666	42,941	38	100.0
<b>Total 45: CTE Skills Cntr Trade Ind</b>	<b>88,158</b>	<b>89,645</b>	<b>7,334</b>	<b>46,666</b>	<b>42,941</b>	<b>38</b>	<b>100.0</b>
<b>51: Disadvantaged, Federal</b>							
51501: T1-A Disadvantaged 10-11	0	0	0	75,629	(363)	(75,266)	100.0
51502: T1-A Disadvantaged 11-12	12,259,474	12,259,474	1,102,581	5,033,151	5,853,041	1,373,282	88.8
51521: Wa Improv & Implem (WIIN)	0	22,635	3,546	13,311	3,489	5,835	74.2
51601: T1-D Neglect & Delinqnt 10-11	0	0	0	415	0	(415)	100.0
51602: T1-D Neglect & Delinqnt 11-12	93,536	93,536	4,325	26,187	32,773	34,576	63.0
<b>Total 51: Disadvantaged, Federal</b>	<b>12,353,010</b>	<b>12,375,645</b>	<b>1,110,451</b>	<b>5,148,693</b>	<b>5,888,940</b>	<b>1,338,013</b>	<b>89.2</b>
<b>52: School Improvement, Federa</b>							
52011: T2 Peer Coaching 10-11	0	0	0	543	0	(543)	100.0
52471: T2-A Teacher Quality 10-11	0	14,313	(772)	8,184	0	6,129	57.2
52472: T2-A Teacher Quality 11-12	1,886,563	2,678,004	252,867	1,323,168	1,186,992	167,844	93.7
52831: T2-D Enhancing Tech Ed 10-11	0	0	0	416	0	(416)	100.0
52832: T2-D Enhancing Tech Ed c/o	0	9,382	0	0	0	9,382	0.0
<b>Total 52: School Improvement, Federa</b>	<b>1,886,563</b>	<b>2,701,699</b>	<b>252,094</b>	<b>1,332,311</b>	<b>1,186,992</b>	<b>182,395</b>	<b>93.2</b>
<b>55: Learning Assistance Prog,</b>							
55500: Learning Assistance Program	4,447,485	4,876,455	396,243	2,298,607	2,219,474	358,374	92.7
<b>Total 55: Learning Assistance Prog,</b>	<b>4,447,485</b>	<b>4,876,455</b>	<b>396,243</b>	<b>2,298,607</b>	<b>2,219,474</b>	<b>358,374</b>	<b>92.7</b>
<b>56: State Institutions, Ctrs &amp;</b>							
56510: Remann Hall	579,757	461,797	39,970	237,510	214,067	10,221	97.8

Run Date: April 05, 2012

Run Time: 12:16 pm

Report ID: TS152.v2

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Expenditures by Program w/Encumbrances**  
**General Fund As Of: February 29, 2012**

<u>Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Current Month</u>	<u>Current Year Year to Date</u>	<u>Encumbrance</u>	<u>Unspent / Unencumbered</u>	<u>Percent Expended</u>
<b>Total 56: State Institutions, Ctrs &amp;</b>	<b>579,757</b>	<b>461,797</b>	<b>39,970</b>	<b>237,510</b>	<b>214,067</b>	<b>10,221</b>	<b>97.8</b>
<b>57: NegleCTEd &amp; Delinquent</b>							
57512: T1-D Neglected & Delinquent	0	52,109	2,870	7,783	12,267	32,059	38.5
<b>Total 57: NegleCTEd &amp; Delinquent</b>	<b>0</b>	<b>52,109</b>	<b>2,870</b>	<b>7,783</b>	<b>12,267</b>	<b>32,059</b>	<b>38.5</b>
<b>58: Special &amp; Pilot Programs</b>							
58010: WASL Retake	0	1,673	154	433	0	1,240	25.9
58020: Collection of Evidence	0	20,000	1,413	9,158	1,040	9,803	51.0
58040: WA Alt Assessment Systems	0	1,420	0	0	0	1,420	0.0
58060: HSPE Testing	0	14,740	0	0	0	14,740	0.0
58061: WaKIDS - Cert. of State FDK	0	7,200	0	7,174	0	26	99.6
58079: Certification Bonus	935,000	935,000	0	0	0	935,000	0.0
58209: WA 1st Robotics - Foss	0	794	327	327	0	467	41.2
58211: Jobs for Washington's Graduate	0	19,048	1,409	1,590	4,657	12,802	32.8
58561: College Readiness Init. 11-12	0	71,028	0	5,550	0	65,478	7.8
58621: Navigation 101 College Ready	0	0	0	0	12	(12)	100.0
58622: Navigation 101 College Ready	120,000	151,555	3,317	68,888	10,701	71,966	52.5
58652: Admin Intern Program 11-12	13,696	13,696	2,428	18,807	1,556	(6,666)	148.7
58682: Wa FIRST Robotics	0	9,164	6,831	7,400	(443)	2,206	75.9
58692: Wa FIRST Robotics-SAMI	0	2,804	0	0	2,800	4	99.9
58702: STEM Lighthouse Schools	0	40,000	5,790	5,790	4,423	29,787	25.5
<b>Total 58: Special &amp; Pilot Programs</b>	<b>1,068,696</b>	<b>1,288,122</b>	<b>21,668</b>	<b>125,117</b>	<b>24,746</b>	<b>1,138,259</b>	<b>11.6</b>
<b>59: Institutions - Adult Jails</b>							
59100: Inst - Juveniles in Adult Jail	66,090	86,265	5,267	32,458	31,196	22,611	73.8
<b>Total 59: Institutions - Adult Jails</b>	<b>66,090</b>	<b>86,265</b>	<b>5,267</b>	<b>32,458</b>	<b>31,196</b>	<b>22,611</b>	<b>73.8</b>
<b>61: Head Start, Federal</b>							
61511: Head Start Regular 10-11	0	1,125,177	(261)	843,834	80	281,263	75.0
61512: Head Start Regular 11-12	4,651,684	4,651,684	351,969	1,263,022	1,909,748	1,478,914	68.2
61521: Head Start Training 10-11	0	33,773	0	33,078	0	695	97.9
61522: Head Start Training 11-12	50,213	50,213	2,342	4,825	8,427	36,961	26.4
61561: HS Body Start Play Space	0	4,961	0	4,961	0	0	100.0
<b>Total 61: Head Start, Federal</b>	<b>4,701,897</b>	<b>5,865,808</b>	<b>354,050</b>	<b>2,149,720</b>	<b>1,918,255</b>	<b>1,797,832</b>	<b>69.4</b>
<b>64: Limited English Proficienc</b>							
64502: Limited English 11-12	374,347	374,347	30,689	92,189	30,548	251,609	32.8
<b>Total 64: Limited English Proficienc</b>	<b>374,347</b>	<b>374,347</b>	<b>30,689</b>	<b>92,189</b>	<b>30,548</b>	<b>251,609</b>	<b>32.8</b>
<b>65: Transitional Bilingual, St</b>							

Run Date: April 05, 2012

Run Time: 12:16 pm

Report ID: TS152.v2

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Expenditures by Program w/Encumbrances**  
**General Fund As Of: February 29, 2012**

<u>Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Current Month</u>	<u>Current Year Year to Date</u>	<u>Encumbrance</u>	<u>Unspent / Unencumbered</u>	<u>Percent Expended</u>
<b>65: Transitional Bilingual, St</b>							
65000: Transitional Bilingual	2,999,690	3,030,380	246,567	1,531,426	1,387,850	111,104	96.3
<b>Total 65: Transitional Bilingual, St</b>	<b>2,999,690</b>	<b>3,030,380</b>	<b>246,567</b>	<b>1,531,426</b>	<b>1,387,850</b>	<b>111,104</b>	<b>96.3</b>
<b>68: Indian Education, Federal</b>							
68502: Indian Education 11-12	152,229	149,890	16,793	86,187	63,658	45	100.0
<b>Total 68: Indian Education, Federal</b>	<b>152,229</b>	<b>149,890</b>	<b>16,793</b>	<b>86,187</b>	<b>63,658</b>	<b>45</b>	<b>100.0</b>
<b>69: Other Compensatory Program</b>							
69100: SPED Reimbursable	61,651	68,001	5,096	30,231	36,038	1,732	97.5
69200: District Conferences	0	10,435	0	1,944	4,702	3,789	63.7
<b>Total 69: Other Compensatory Program</b>	<b>61,651</b>	<b>78,436</b>	<b>5,096</b>	<b>32,175</b>	<b>40,741</b>	<b>5,521</b>	<b>93.0</b>
<b>73: Summer School</b>							
73000: Summer School - District	136,000	163,226	4,933	20,135	17,825	125,266	23.3
73010: Summer School Programs	0	3,662	262	262	0	3,400	7.2
<b>Total 73: Summer School</b>	<b>136,000</b>	<b>166,888</b>	<b>5,195</b>	<b>20,397</b>	<b>17,825</b>	<b>128,666</b>	<b>22.9</b>
<b>74: Highly Capable, State</b>							
74000: Highly Capable	331,480	335,351	27,021	139,471	141,694	54,186	83.8
<b>Total 74: Highly Capable, State</b>	<b>331,480</b>	<b>335,351</b>	<b>27,021</b>	<b>139,471</b>	<b>141,694</b>	<b>54,186</b>	<b>83.8</b>
<b>79: Other Instructional Pgms</b>							
79000: Other Instructional Programs	6,000,000	3,393,759	0	0	0	3,393,759	0.0
79010: Tuition Based Preschool	513,200	595,096	34,157	199,001	189,101	206,994	65.2
79022: 21st Century CL Ctr 11-12	0	18,000	0	1,030	1,362	15,608	13.3
79040: Head Start Contributions	0	577	2	2	0	575	0.3
79062: 21st Century Comm Learn 11-12	0	12,000	273	943	0	11,057	7.9
79072: Healthy Schools Program	0	2,820	0	2,611	453	(245)	108.7
79081: Student Scientists & Stewards	0	790	0	790	0	0	100.0
79102: Early Childhood Ed 11-12	769,450	749,292	65,083	398,678	357,541	(6,927)	100.9
79162: City Truancy Grant 11-12	48,000	48,000	31,226	32,031	4,667	11,302	76.5
79171: Youth Service America 10-11	0	2,734	0	891	0	1,843	32.6
79172: Youth Service America 11-12	0	6,213	0	505	145	5,563	10.5
79190: ECEAP Contributions	0	760	0	208	0	552	27.3
79202: JROTC - Army 11-12	318,033	318,033	25,702	160,607	154,467	2,959	99.1
79212: Readiness to Learn 11-12	0	25,000	2,013	11,599	13,401	0	100.0
79222: Refugee Impact 11-12	0	21,739	0	0	0	21,739	0.0
79251: Observ for Evid. of Learning	0	15,000	0	5,400	14,266	(4,666)	131.1
79262: JROTC - Navy 11-12	180,446	180,446	14,498	90,980	87,409	2,056	98.9

**Run Date:** April 05, 2012

**Run Time:** 12:16 pm

**Report ID:** TS152.v2

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Expenditures by Program w/Encumbrances**  
**General Fund As Of: February 29, 2012**

<u>Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Current Month</u>	<u>Current Year Year to Date</u>	<u>Encumbrance</u>	<u>Unspent / Unencumbered</u>	<u>Percent Expended</u>
<b>79: Other Instructional Pgms</b>							
79270: JROTC - Navy Start Up	0	730	0	676	0	54	92.6
79280: Twilight School	0	85,283	320	320	10,553	74,411	12.7
79285: Tacoma Kids Rock	0	1,282	0	0	0	1,282	0.0
79292: JROTC - Navy Orientation 11-12	0	704	704	4,033	0	(3,329)	572.8
79310: SPED Community Preschool	0	147,410	1,997	5,922	178	141,310	4.1
79331: City of Tacoma Mini Grants	0	10,375	857	2,841	392	7,143	31.2
79332: City of Tacoma Mini Grants	0	14,100	0	1,785	0	12,315	12.7
79371: Raikes Foundation Grant	0	70,511	0	69,943	0	568	99.2
79372: Raikes Foundation Grant 11-12	150,000	143,445	0	0	2,047	141,398	1.4
79382: ECEAP USDA Meals/Snacks	0	0	0	0	7,801	(7,801)	100.0
79391: LHS Persever. Over Poverty 11	0	0	0	0	44,313	(44,313)	100.0
79392: LHS Persever. Over Poverty 12	314,328	314,328	54,591	133,522	127,908	52,899	83.2
79401: Lowes Toolbox for Education	0	1,757	434	1,725	0	32	98.2
79431: School/Family/Comm Partners 11	0	10,558	1,451	6,641	994	2,923	72.3
79432: School/Family/Comm Partners 12	0	0	0	0	829	(829)	100.0
79441: Washington STEM-Lincoln	0	5,267	100	2,804	0	2,463	53.2
79492: Tacoma Truancy Center 11-12	35,322	35,322	3,915	22,806	20,889	(8,373)	123.7
79502: JROTC - Air Force 11-12	192,076	192,076	15,760	93,762	90,873	7,441	96.1
79518: JROTC - Air Force Discretionry	0	162	0	0	0	162	0.0
79520: JROTC - Air Force Tuition	0	1,765	0	0	0	1,765	0.0
79532: JROTC - Marines 11-12	173,945	173,945	14,835	93,873	89,071	(8,999)	105.2
79580: Curriculum Fundraising	0	147,155	5,761	51,388	26,896	68,871	53.2
79590: Read 2 Me (formerly Werlin)	42,247	42,247	2,500	10,000	15,000	17,247	59.2
79604: Puyallup Tribe Charity	0	1,959	0	322	0	1,637	16.4
79611: Puyallup Tribe Donation 4	95,000	95,670	7,548	36,369	37,361	21,940	77.1
79710: ECEAP/Community Preschool	31,500	27,071	2,486	14,925	14,249	(2,103)	107.8
79720: Family Connections - Stewart	0	898	0	0	0	898	0.0
79780: Hilltop Artists	172,184	172,184	0	172,184	0	0	100.0
79850: Arts Collaboration	32,868	32,868	10,900	13,212	685	18,971	42.3
79870: Adult Crossing Guards	207,335	207,335	29,781	132,878	30,023	44,434	78.6
79884: Nat'l Board Certification	0	33,927	0	4,661	4,668	24,598	27.5
79921: At Risk Kids Activities 10-11	0	8,798	0	5,762	0	3,036	65.5
79922: At Risk Kids Activities 11-12	12,176	0	0	0	0	0	100.0
<b>Total 79: Other Instructional Pgms</b>	<b>9,288,110</b>	<b>7,369,391</b>	<b>326,893</b>	<b>1,787,629</b>	<b>1,347,541</b>	<b>4,234,221</b>	<b>42.5</b>

Run Date: April 05, 2012

Run Time: 12:16 pm

Report ID: TS152.v2

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Expenditures by Program w/Encumbrances**  
**General Fund As Of: February 29, 2012**

<u>Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Current Month</u>	<u>Current Year Year to Date</u>	<u>Encumbrance</u>	<u>Unspent / Unencumbered</u>	<u>Percent Expended</u>
<b>89: Community Services</b>							
89010: Facility Use	230,000	230,000	20,068	111,085	20,722	98,194	57.3
89020: Facility Use - Fields	6,200	6,200	820	2,156	1,150	2,894	53.3
89030: Facility Use - Swim Pools	8,700	8,700	1,349	6,265	1,399	1,035	88.1
89040: Facility Use - Stadiums	20,000	20,000	0	3,226	0	16,774	16.1
89050: Facility Use - Theaters	50,000	50,000	3,692	25,979	1,996	22,024	56.0
89060: Facility Use - Other	0	0	4,103	7,496	1,763	(9,259)	100.0
89150: Summer Nutrition Svcs	99,411	99,411	0	0	0	99,411	0.0
<b>Total 89: Community Services</b>	<b>414,311</b>	<b>414,311</b>	<b>30,032</b>	<b>156,207</b>	<b>27,030</b>	<b>231,074</b>	<b>44.2</b>
<b>97: District-Wide Support</b>							
97000: District-Wide Support	41,491,137	42,158,044	3,331,789	18,685,907	15,148,883	8,323,254	80.3
97010: Superintendent Search	40,000	40,000	0	0	0	40,000	0.0
97090: DWS Tech General Admin	1,350,000	1,350,000	4,065	1,203,673	248,245	(101,918)	107.5
97093: DWS Tech Util/Net	112,130	727,130	226,421	956,090	925,673	(1,154,633)	258.8
97430: DWS One-Time Costs	0	0	0	832	0	(832)	100.0
97440: DWS Fund Balance	387,088	387,088	0	0	0	387,088	0.0
97580: DWS Security	1,302,901	1,302,901	94,551	716,108	660,919	(74,126)	105.7
97701: DWS OP OT Relief	0	0	0	415	0	(415)	100.0
<b>Total 97: District-Wide Support</b>	<b>44,683,256</b>	<b>45,965,163</b>	<b>3,656,826</b>	<b>21,563,026</b>	<b>16,983,720</b>	<b>7,418,418</b>	<b>83.9</b>
<b>98: Nutrition Svcs</b>							
98000: Nutrition Services	11,171,233	11,171,233	1,248,432	6,710,867	4,411,617	48,749	99.6
98030: Nutrition Svcs - Summer	0	0	0	1,385	0	(1,385)	100.0
<b>Total 98: Nutrition Svcs</b>	<b>11,171,233</b>	<b>11,171,233</b>	<b>1,248,432</b>	<b>6,712,252</b>	<b>4,411,617</b>	<b>47,364</b>	<b>99.6</b>
<b>99: Pupil Transportation</b>							
99000: Pupil Transportation	10,106,110	10,123,100	519,799	4,902,128	5,277,586	(56,615)	100.6
99110: Transportation - Ex Curr	0	0	0	52,579	42,672	(95,252)	100.0
99120: Transportation - Field Trips	0	(21,566)	(16,959)	(184,026)	129,577	32,882	252.5
<b>Total 99: Pupil Transportation</b>	<b>10,106,110</b>	<b>10,101,534</b>	<b>502,840</b>	<b>4,770,682</b>	<b>5,449,836</b>	<b>(118,984)</b>	<b>101.2</b>
<b>District Total</b>	<b>337,424,995</b>	<b>337,424,995</b>	<b>26,549,002</b>	<b>158,266,407</b>	<b>143,033,020</b>	<b>36,125,567</b>	<b>89.3</b>





## **ASSOCIATED STUDENT BODY FUND**

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

**Run Date:** April 05, 2012  
**Run Time:** 12:56 pm  
**Report ID:** TS161.v2

**TACOMA SCHOOL DISTRICT NO. 10**  
**Income Statement and Changes in Fund Balance**  
**Associated Student Body Fund As Of: February 28, 2012**

	Current Year <u>Adopted</u> <u>Budget</u>	Current Year Year to Date <u>Actual</u>	Under Budget <u>(Over)</u>	% Current Year_ <u>Budget</u>	% Prior Year_ <u>Budget</u>
<b>Resources Available</b>					
<b>Committed and Assigned FB</b>					
840: Nonspendable - Inventory & Prepaid Items	0	43,107	43,107	100.0	100.0
820: Committed to Encumbrances	0	1,399	1,399	100.0	100.0
889: Assigned to Fund Purposes	1,531,456	1,857,480	326,024	121.3	113.6
	-----	-----	-----	-----	-----
<b>Total Committed and Assigned FB</b>	<b>1,531,456</b>	<b>1,901,986</b>	<b>370,530</b>	<b>124.2</b>	<b>116.4</b>
	-----	-----	-----	-----	-----
<b>Total Beginning Fund Balance</b>	<b>1,531,456</b>	<b>1,901,986</b>	<b>370,530</b>	<b>124.2</b>	<b>116.4</b>
<b>Revenue</b>					
1 - General Student Body	1,330,665	539,265	(791,400)	40.5	41.2
2 - Athletics	222,950	140,035	(82,915)	62.8	79.9
3 - Classes	563,975	120,061	(443,914)	21.3	24.6
4 - Clubs	2,149,263	325,917	(1,823,346)	15.2	15.5
6 - Private Money	128,460	1,837	(126,623)	1.4	8.9
	-----	-----	-----	-----	-----
<b>Total Revenue</b>	<b>4,395,313</b>	<b>1,127,115</b>	<b>(3,268,198)</b>	<b>25.6</b>	<b>28.1</b>
	-----	-----	-----	-----	-----
<b>Total Resources Available</b>	<b>5,926,769</b>	<b>3,029,101</b>	<b>(2,897,668)</b>	<b>51.1</b>	<b>54.0</b>
<b>Uses of Resources</b>					
<b>Expenditures</b>					
1 - General Student Body	1,493,032	553,704	939,328	37.1	37.4
2 - Athletics	258,062	78,993	179,069	30.6	67.0
3 - Classes	467,500	70,335	397,165	15.0	14.5
4 - Clubs	2,138,845	242,271	1,896,574	11.3	13.9
6 - Private Money	120,087	9,872	110,215	8.2	6.0
	-----	-----	-----	-----	-----
<b>Total Expenditures</b>	<b>4,477,526</b>	<b>955,175</b>	<b>3,522,351</b>	<b>21.3</b>	<b>25.4</b>
	-----	-----	-----	-----	-----
<b>Total Uses of Resources</b>	<b>4,477,526</b>	<b>955,175</b>	<b>3,522,351</b>	<b>21.3</b>	<b>25.4</b>
	=====	=====	=====	=====	=====
<b>Ending Fund Balance</b>	<b>1,449,243</b>	<b>2,073,926</b>	<b>624,683</b>	<b>143.1</b>	<b>125.1</b>
	=====	=====	=====	=====	=====

**Run Date:** April 05, 2012

**Run Time:** 12:50 pm

**Report ID:** TS157.v3

**TACOMA SCHOOL DISTRICT NO. 10**  
**ASB Statement Of Revenue and Expenditure by BRC**  
**Associated Student Body Fund February 29, 2012**

<u>BRC</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Adopted Budget Expenditures</u>	<u>Fund Balance w/o Imprest Funds</u>	<u>Imprest Funds</u>	<u>Fund Balance</u>
011 Finance	1,288	111	0	0	1,399	0	1,399
101 Arlington	221	734	390	1,150	565	0	565
103 Birney	7,886	2,670	2,191	21,000	8,365	0	8,365
104 Blix	2,448	592	328	2,500	2,713	0	2,713
105 Boze	2,291	7,806	6,135	14,350	3,962	0	3,962
107 Browns Pt	10,855	55	1,949	39,900	8,961	0	8,961
109 Bryant	6,569	1,258	1,815	24,800	6,013	0	6,013
110 Crescent Hts	1,760	1	652	6,200	1,109	0	1,109
113 DeLong	18,353	12,060	6,564	27,300	23,849	0	23,849
115 Downing	2,762	14,565	10,411	28,500	6,916	0	6,916
117 Edison	6,326	787	1,842	4,000	5,271	0	5,271
119 Fawcett	4,973	17,718	15,985	10,075	6,706	0	6,706
121 Fern Hill	1,632	1,306	1,008	12,200	1,930	0	1,930
123 Franklin	3,087	275	169	600	3,192	0	3,192
125 Geiger	1,566	1	(247)	2,200	1,814	0	1,814
133 Jefferson	4,443	666	762	7,600	4,347	0	4,347
135 Larchmont	10,137	2,025	339	14,000	11,824	0	11,824
137 Lister	7,976	985	1,620	27,000	7,341	0	7,341
139 Lowell	3,960	3	99	2,150	3,864	0	3,864
143 Lyon	9,628	1,120	747	5,900	10,001	0	10,001
147 Manitou Pk	6,393	2,778	2,407	22,620	6,764	0	6,764
149 Mann	1,463	56	246	3,500	1,272	0	1,272
151 McCarver	3,328	1,019	1,174	9,700	3,174	0	3,174
155 McKinley	627	0	627	0	0	0	0
157 NE Tacoma	6,110	6,460	441	30,950	12,128	0	12,128
163 Pt Defiance	20,189	16,594	16,321	23,330	20,462	0	20,462
165 Reed	6,757	3,492	2,142	6,900	8,107	0	8,107
169 Roosevelt	1,938	1	11	2,000	1,928	0	1,928
175 Sheridan	10,286	14,548	20,379	18,550	4,455	0	4,455
177 Sherman	5,559	9,766	1,777	21,800	13,548	0	13,548
179 Stanley	2,713	2	412	2,500	2,303	0	2,303
181 Skyline	13,084	12,559	14,412	12,975	11,231	0	11,231
183 Wainwright	4,877	1	4,878	0	0	0	0
185 Washington	1,430	15,653	14,577	20,200	2,506	0	2,506
187 Whitman	6,460	898	1,348	11,600	6,009	0	6,009
189 Whittier	7,375	3,452	2,419	15,400	8,408	0	8,408
200 Giaudrone	52,484	31,478	20,485	52,820	63,476	0	63,476

Run Date: April 05, 2012

Run Time: 12:50 pm

Report ID: TS157.v3

**TACOMA SCHOOL DISTRICT NO. 10**  
**ASB Statement Of Revenue and Expenditure by BRC**  
**Associated Student Body Fund February 29, 2012**

		<u>Beginning</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Adopted</u> <u>Budget</u> <u>Expenditures</u>	<u>Fund Balance</u> <u>w/o Imprest</u> <u>Funds</u>	<u>Imprest</u> <u>Funds</u>	<u>Fund</u> <u>Balance</u>
<u>BRC</u>		<u>Balance</u>						
202	Baker	65,655	39,520	22,673	45,375	82,503	0	82,503
206	Gray	97,077	38,575	30,145	77,820	105,507	0	105,507
208	Hunt	16,190	12	0	0	16,201	0	16,201
210	Jason Lee	23,452	4,019	2,545	55,510	24,927	0	24,927
212	Mason	12,061	9,801	5,271	83,300	16,590	0	16,590
216	Meeker	102,173	94,014	79,525	171,170	116,663	0	116,663
218	Stewart	71,852	25,939	28,505	47,550	69,286	0	69,286
220	Truman	47,155	41,317	23,640	68,975	64,832	0	64,832
221	First Creek	15,809	24,803	15,585	31,612	25,027	0	25,027
224	Foss	112,958	69,187	79,721	209,000	102,425	0	102,425
226	Lincoln	94,325	109,440	92,930	329,200	110,834	0	110,834
228	Mt Tahoma	280,922	103,911	96,983	511,458	287,851	0	287,851
230	Stadium	331,666	133,376	112,489	1,317,986	352,553	0	352,553
232	Wilson	224,723	147,010	108,609	748,685	263,124	0	263,124
234	Oakland	976	29	0	745	1,005	0	1,005
237	Tacoma School For The Arts	25,507	21,669	22,235	77,870	24,941	0	24,941
239	Science & Math Institute	5,706	5,886	2,161	25,000	9,431	0	9,431
607	Career & Technical Education	28,050	20	0	0	28,070	0	28,070
617	District Athletics/Activities	61,469	72,979	71,865	150,000	62,583	0	62,583
734	Young Ambassadors	25,026	2,110	3,477	20,000	23,659	0	23,659
<b><u>District Total</u></b>		<b><u>1,901,986</u></b>	<b><u>1,127,115</u></b>	<b><u>955,175</u></b>	<b><u>4,477,526</u></b>	<b><u>2,073,926</u></b>	<b><u>0</u></b>	<b><u>2,073,926</u></b>



## **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 construction of the new Baker Middle School was completed and opened January 2, 2012. Demolition of the old Baker Middle School building will begin in February 2012 in preparation for the construction of new athletic fields. The fields are expected to be completed by August 2012.
- Demolition of the old Geiger Elementary School was completed in the fall of 2011. This made way for the construction of the new Geiger Montessori School. Completion is planned for September 2012.
- The modernization of Washington Elementary School began in January of 2012 and is currently in the planning phase. Upon completion of the design, the project will be publicly bid in the spring of 2013, with the opening scheduled for September 2014.

Small capital projects planning include:

- Demolition of the old Gray Middle School building is completed to make way for the construction of Edison Elementary School playfield to be completed by August 2012.
- 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.

**Run Date:** April 05, 2012  
**Run Time:** 12:57 pm  
**Report ID:** TS159.v2

**TACOMA SCHOOL DISTRICT NO. 10**  
**Income Statement and Changes in Fund Balance**  
**Capital Projects Fund As Of: February 28, 2012**

**Resources Available**

**Restricted Fund Balance**

830: Restricted for Debt Service	4,254,340	4,254,340	0	100.0	100.0
850: Restricted for Uninsured Risk	337,144	337,144	0	100.0	100.0
863: Restricted for Technology	4,225,432	6,192,438	1,967,006	146.6	100.0
867: Restricted for Construction	25,697,726	3,892,235	(21,805,491)	15.1	100.0

<b>Total Restricted Fund Balance</b>	<b>34,514,642</b>	<b>14,676,157</b>	<b>(19,838,485)</b>	<b>42.5</b>	<b>100.0</b>
--------------------------------------	-------------------	-------------------	---------------------	-------------	--------------

**Committed and Assigned FB**

820: Committed to Encumbrances	0	11,973,819	11,973,819	100.0	100.0
875: Assigned to Future Operations	3,501,793	3,485,855	(15,938)	99.5	100.0

<b>Total Committed and Assigned FB</b>	<b>3,501,793</b>	<b>15,459,674</b>	<b>11,957,881</b>	<b>441.5</b>	<b>100.0</b>
--	------------------	-------------------	-------------------	--------------	--------------

<b>Total Beginning Fund Balance</b>	<b>38,016,435</b>	<b>30,135,831</b>	<b>(7,880,604)</b>	<b>79.3</b>	<b>100.0</b>
-------------------------------------	-------------------	-------------------	--------------------	-------------	--------------

**Revenue**

1 - Local Taxes	16,729,950	7,429,491	(9,300,459)	44.4	1.3
2 - Local Non-Tax	86,106	17,980	(68,126)	20.9	35.8
4 - State - Special Purpose	11,315,336	5,144,302	(6,171,034)	45.5	0.0
8 - Revenue from other Agencies	0	(130,664)	(130,664)	100.0	100.0
9 - Other Financing Sources	750,000	748,089	(1,911)	99.7	100.0

<b>Total Revenue</b>	<b>28,881,392</b>	<b>13,209,197</b>	<b>(15,672,195)</b>	<b>45.7</b>	<b>1.5</b>
----------------------	-------------------	-------------------	---------------------	-------------	------------

<b>Total Resources Available</b>	<b>66,897,827</b>	<b>43,345,028</b>	<b>(23,552,799)</b>	<b>64.8</b>	<b>545.9</b>
----------------------------------	-------------------	-------------------	---------------------	-------------	--------------

**Uses of Resources**

**Expenditures**

12 - Site Improvements	331,861	1,928,995	(1,597,134)	581.3	241.3
21 - New Buildings	33,446,326	15,243,738	18,202,588	45.6	38.7
22 - Remodeled Buildings	18,232,665	502,602	17,730,063	2.8	4.2
31 - Initial Equipment	8,791,500	3,151,443	5,640,057	35.8	54.6
35 - MODIFY REPORT FOR DESC	0	2,306,962	(2,306,962)	100.0	100.0
51 - Sale of Real Estate	0	3,083	(3,083)	100.0	100.0
91 - MODIFY REPORT FOR DESC	0	3,324,289	(3,324,289)	100.0	100.0

<b>Total Expenditures</b>	<b>60,802,352</b>	<b>26,461,112</b>	<b>34,341,240</b>	<b>43.5</b>	<b>28.0</b>
---------------------------	-------------------	-------------------	-------------------	-------------	-------------

535 Other Financing Uses	4,254,340	0	4,254,340	0.0	0.0
--------------------------	-----------	---	-----------	-----	-----

Run Date: April 05, 2012  
Run Time: 12:57 pm  
Report ID: TS159.v2

**TACOMA SCHOOL DISTRICT NO. 10**  
**Income Statement and Changes in Fund Balance**

**Capital Projects Fund As Of: February 29, 2012**

	Current Year <u>Adopted</u> <u>Budget</u>	Current Year Year to Date <u>Actual</u>	Under Budget <u>(Over)</u>	% Current Year <u>Budget</u>	% Prior Year <u>Budget</u>
<b>Total Uses of Resources</b>	<b>65,056,692</b>	<b>26,461,112</b>	<b>38,595,580</b>	<b>40.7</b>	<b>28.0</b>
<b>Ending Fund Balance</b>	<b>1,841,135</b>	<b>16,883,916</b>	<b>15,042,781</b>	<b>917.0</b>	<b>-83.7</b>
830: Restricted for Debt Service	0	4,254,340	4,254,340	100.0	100.0
850: Restricted for Uninsured Risk	337,144	0	(337,144)	0.0	100.0
863: Restricted for Technology	0	6,192,438	6,192,438	100.0	100.0
867: Restricted for Construction	0	3,892,235	3,892,235	100.0	100.0
<b>Total Restricted Fund Balance</b>	<b>337,144</b>	<b>14,339,013</b>	<b>14,001,869</b>	<b>4,253.1</b>	<b>100.0</b>
820: Committed to Encumbrances	0	11,973,819	11,973,819	100.0	100.0
875: Assigned to Future Operations	1,503,991	3,822,999	2,319,008	254.2	100.0
889: Assigned to Fund Purposes	0	(13,251,915)	(13,251,915)	100.0	-17.1
<b>Total Committed and Assigned FB</b>	<b>1,503,991</b>	<b>2,544,903</b>	<b>1,040,912</b>	<b>169.2</b>	<b>9.8</b>
<b>Total Ending Fund Balance</b>	<b>1,841,135</b>	<b>16,883,916</b>	<b>15,042,781</b>	<b>917.0</b>	<b>42.5</b>



Run Date: April 05, 2012  
Run Time: 1:01 pm  
Report ID: TS156.v2

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Revenue by State and District Account**  
**Capital Projects Fund February 28, 2012**

<u>State Account</u>	Prior Year <u>Adopted</u> <u>Budget</u>	Prior Year Year to Date <u>Actual</u>	Over Budget (Under)	% Received	Current Year <u>Adopted</u> <u>Budget</u>	Current Year Year to Date <u>Actual</u>	Over Budget (Under)	% Received
<u>District Account</u>								
<b>1 - Local Taxes</b>								
11000: Local Property Tax	8,294,000	108,780	(8,185,220)	1.3	16,729,950	7,429,491	(9,300,459)	44.4
<b>1 - Local Taxes</b>	8,294,000	108,780	(8,185,220)	1.3	16,729,950	7,429,491	(9,300,459)	44.4
<b>2 - Local Non-Tax</b>								
23000: Investment Earnings	143,255	54,160	(89,095)	37.8	81,106	17,980	(63,126)	22.2
29050: Mitigation Fees	10,000	663	(9,337)	6.6	5,000	0	(5,000)	0.0
<b>2 - Local Non-Tax</b>	153,255	54,823	(98,432)	35.8	86,106	17,980	(68,126)	20.9
<b>4 - State - Special Purpose</b>								
41000: Special Purpose - Unassigned	0	0	0	100.0	453,280	(312,396)	(765,676)	(68.9
41300: State Matching - Paid Direct to District	2,500,000	0	(2,500,000)	0.0	10,862,056	5,456,698	(5,405,358)	50.2
<b>4 - State - Special Purpose</b>	2,500,000	0	(2,500,000)	0.0	11,315,336	5,144,302	(6,171,034)	45.5
<b>8 - Revenue from other Agencies</b>								
81000: Governmental Entities	0	0	0	100.0	0	(130,664)	(130,664)	100.0
<b>8 - Revenue from other Agencies</b>	0	0	0	100.0	0	(130,664)	(130,664)	100.0
<b>9 - Other Financing Sources</b>								
92000: Sale of Real Property	0	0	0	100.0	750,000	748,089	(1,911)	99.7
93000: Sale of Equipment	0	0	0	100.0	0	0	0	100.0
<b>9 - Other Financing Sources</b>	0	0	0	100.0	750,000	748,089	(1,911)	99.7
<b><u>District Total</u></b>	<b>10,947,255</b>	<b>163,603</b>	<b>(10,783,652)</b>	<b>1.5</b>	<b>28,881,392</b>	<b>13,209,197</b>	<b>(15,672,195)</b>	<b>45.7</b>



## **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 2011-12, the district received \$503,844 in depreciation from the state for district buses. The uncertainty of continued funding resulted in the delay of the order of buses last year. Currently 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.

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

Run Date: April 05, 2012  
 Run Time: 1:00 pm  
 Report ID: TS162.v2

**TACOMA SCHOOL DISTRICT NO. 10**  
**Income Statement and Changes in Fund Balance**  
 Transportation Vehicle Fund As Of: **February 28, 2012**

	<u>Current Year</u> <u>Adopted</u> <u>Budget</u>	<u>Current Year</u> <u>Year to Date</u> <u>Actual</u>	<u>Under Budget</u> <u>(Over)</u>	<u>% Current</u> <u>Year</u> <u>Budget</u>	<u>% Prior</u> <u>Year</u> <u>Budget</u>
<b>Resources Available</b>					
<b>Committed and Assigned FB</b>					
889: Assigned to Fund Purposes	2,760,000	2,758,664	(1,336)	100.0	100.2
<b>Total Committed and Assigned FB</b>	<b>2,760,000</b>	<b>2,758,664</b>	<b>(1,336)</b>	<b>100.0</b>	<b>100.2</b>
<b>Total Beginning Fund Balance</b>	<b>2,760,000</b>	<b>2,758,664</b>	<b>(1,336)</b>	<b>100.0</b>	<b>100.2</b>
<b>Revenue</b>					
2 - Local Non-Tax	7,000	1,439	(5,561)	20.6	26.4
4 - State - Special Purpose	328,000	503,844	175,844	153.6	95.3
<b>Total Revenue</b>	<b>335,000</b>	<b>505,283</b>	<b>170,283</b>	<b>150.8</b>	<b>89.5</b>
<b>Total Resources Available</b>	<b>3,095,000</b>	<b>3,263,947</b>	<b>168,947</b>	<b>105.5</b>	<b>98.8</b>
<b>Uses of Resources</b>					
<b>Expenditures</b>					
910: Barcoded Equipment	1,100,000	0	1,100,000	0.0	0.0
<b>Total Expenditures</b>	<b>1,100,000</b>	<b>0</b>	<b>1,100,000</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Uses of Resources</b>	<b>1,100,000</b>	<b>0</b>	<b>1,100,000</b>	<b>0.0</b>	<b>0.0</b>
<b>Ending Fund Balance</b>	<b>1,995,000</b>	<b>3,263,947</b>	<b>1,268,947</b>	<b>163.6</b>	<b>163.1</b>

Run Date: April 05, 2012  
 Run Time: 1:04 pm  
 Report ID: TS156.v2

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Revenue by State and District Account**  
**Transportation Vehicle Fund February 28, 2012**

<u>State Account</u>	Prior Year <u>Adopted</u> <u>Budget</u>	Prior Year Year to Date <u>Actual</u>	Over Budget (Under)	% <u>Received</u>	Current Year <u>Adopted</u> <u>Budget</u>	Current Year Year to Date <u>Actual</u>	Over Budget (Under)	% <u>Received</u>
<u>District Account</u>								
<b>2 - Local Non-Tax</b>								
23000: Investment Earnings	10,000	2,637	(7,363)	26.4	7,000	1,439	(5,561)	20.6
<b>2 - Local Non-Tax</b>	10,000	2,637	(7,363)	26.4	7,000	1,439	(5,561)	20.6
<b>4 - State - Special Purpose</b>								
44990: Transportation - Depreciation	344,500	328,166	(16,334)	95.3	328,000	503,844	175,844	153.6
<b>4 - State - Special Purpose</b>	344,500	328,166	(16,334)	95.3	328,000	503,844	175,844	153.6
<b>9 - Other Financing Sources</b>								
93000: Sale of Equipment	15,000	0	(15,000)	0.0	0	0	0	100.0
<b>9 - Other Financing Sources</b>	15,000	0	(15,000)	0.0	0	0	0	100.0
<b><u>District Total</u></b>	<b>369,500</b>	<b>330,803</b>	<b>(38,697)</b>	<b>89.5</b>	<b>335,000</b>	<b>505,283</b>	<b>170,283</b>	<b>150.8</b>



## **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.

Run Date: April 05, 2012

Run Time: 12:59 pm

Report ID: TS160.v2

**TACOMA SCHOOL DISTRICT NO. 10**  
**Income Statement and Changes in Fund Balance**  
**Debt Service Fund As Of: February 28, 2012**

	Current Year <u>Adopted</u> <u>Budget</u>	Current Year Year to Date <u>Actual</u>	Under Budget_ <u>(Over)</u>	% Current Year_ <u>Budget</u>	% Prior Year <u>Budget</u>
<b>Resources Available</b>					
<b>Committed and Assigned FB</b>					
889: Assigned to Fund Purposes	11,990,000	10,948,433	(1,041,567)	91.3	101.1
<b>Total Committed and Assigned FB</b>	<b>11,990,000</b>	<b>10,948,433</b>	<b>(1,041,567)</b>	<b>91.3</b>	<b>101.1</b>
<b>Total Beginning Fund Balance</b>	<b>11,990,000</b>	<b>10,948,433</b>	<b>(1,041,567)</b>	<b>91.3</b>	<b>101.1</b>
<b>Revenue</b>					
1 - Local Taxes	29,573,320	14,355,895	(15,217,425)	48.5	39.8
2 - Local Non-Tax	27,500	5,831	(21,669)	21.2	54.9
9 - Other Financing Sources	4,254,340	3,324,289	(930,051)	78.1	50.0
<b>Total Revenue</b>	<b>33,855,160</b>	<b>17,686,015</b>	<b>(16,169,145)</b>	<b>52.2</b>	<b>39.8</b>
<b>Total Resources Available</b>	<b>45,845,160</b>	<b>28,634,447</b>	<b>(17,210,713)</b>	<b>62.5</b>	<b>50.9</b>
<b>Uses of Resources</b>					
<b>Expenditures</b>					
728: Principal Payments	25,199,340	20,094,289	5,105,051	79.7	95.6
730: Interest Payments	12,804,301	6,587,138	6,217,164	51.4	50.9
790: Contractual Services - Other	250,000	908	249,092	0.4	0.6
<b>Total Expenditures</b>	<b>38,253,641</b>	<b>26,682,334</b>	<b>11,571,307</b>	<b>69.8</b>	<b>70.7</b>
<b>Total Uses of Resources</b>	<b>38,253,641</b>	<b>26,682,334</b>	<b>11,571,307</b>	<b>69.8</b>	<b>70.7</b>
<b>Ending Fund Balance</b>	<b>7,591,519</b>	<b>1,952,113</b>	<b>(5,639,406)</b>	<b>25.7</b>	<b>15.9</b>



Run Date: April 05, 2012  
 Run Time: 1:03 pm  
 Report ID: TS156.v2

**TACOMA SCHOOL DISTRICT NO. 10**  
**Statement Of Revenue by State and District Account**  
**DFG/LTDG Fund February 28, 2012**

<u>State Account</u>	Prior Year <u>Adopted</u> <u>Budget</u>	Prior Year Year to Date <u>Actual</u>	Over Budget (Under)	% <u>Received</u>	Current Year <u>Adopted</u> <u>Budget</u>	Current Year Year to Date <u>Actual</u>	Over Budget (Under)	% <u>Received</u>
<u>District Account</u>								
<b>1 - Local Taxes</b>								
11000: Local Property Tax	31,957,400	12,714,025	(19,243,375)	39.8	29,573,320	14,355,895	(15,217,425)	48.5
13000: Sale Of Tax Title Property	0	175	175	100.0	0	0	0	100.0
<b>1 - Local Taxes</b>	31,957,400	12,714,200	(19,243,200)	39.8	29,573,320	14,355,895	(15,217,425)	48.5
<b>2 - Local Non-Tax</b>								
23000: Investment Earnings	23,745	13,045	(10,700)	54.9	27,500	5,831	(21,669)	21.2
<b>2 - Local Non-Tax</b>	23,745	13,045	(10,700)	54.9	27,500	5,831	(21,669)	21.2
<b>9 - Other Financing Sources</b>								
99000: Operating Transfers	88,578	44,289	(44,289)	50.0	4,254,340	3,324,289	(930,051)	78.1
<b>9 - Other Financing Sources</b>	88,578	44,289	(44,289)	50.0	4,254,340	3,324,289	(930,051)	78.1
<b><u>District Total</u></b>	<b>32,069,723</b>	<b>12,771,534</b>	<b>(19,298,189)</b>	<b>39.8</b>	<b>33,855,160</b>	<b>17,686,015</b>	<b>(16,169,145)</b>	<b>52.2</b>



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 05/06, 06/07, 07/08 & 08/09) of actual data. The weighted average is applied to the current year budget to derive at the year to date budget amount as displayed in Tables 1 & 2. Due to the unpredictable nature of revenues and expenditures, the year to date budget may not truly reflect the operations of the district from year to year.

Table 1 Year To Date Revenues

Revenue Sources	Year To Date Budget	Percent of Total	Year To Date Actual	Percent of Total	Variance over/(under)
Local Taxes	\$ 37,441,980	24.04%	\$ 38,692,924	25.69%	\$ 1,250,944
Local Non-Tax	3,807,804	2.45%	3,133,409	2.08%	(674,395)
State, General Purpose	73,491,651	47.19%	74,137,364	49.23%	645,713
State, Special Purpose	19,403,638	12.46%	16,068,373	10.67%	(3,335,265)
Federal, General Purpose	182,925	0.12%	244,248	0.16%	61,323
Federal, Special Purpose	20,367,693	13.08%	16,975,241	11.27%	(3,392,452)
Revenue - Other District	899,506	0.58%	1,296,557	0.86%	397,051
Revenue - Other Agencies	128,939	0.08%	43,758	0.03%	(85,181)
Revenue - Other Financing	1	0.00%	13,794	0.01%	13,793
<b>Total Revenue</b>	<b>\$ 155,724,137</b>	<b>100.00%</b>	<b>\$ 150,605,667</b>	<b>100.00%</b>	<b>\$ (5,118,470)</b>

Table 2 Year To Date Expenditures

Expenditure Objects	Year To Date Budget	Percent of Total	Year To Date Actual	Percent of Total	Variance (over)/under
Certificated Salaries	\$ 77,116,717	45.95%	\$ 73,205,704	46.25%	\$ 3,911,013
Classified Salaries	26,432,139	15.75%	25,673,890	16.22%	758,249
Employee Benefits	37,720,511	22.48%	36,742,101	23.22%	978,410
Supplies and Materials	11,505,727	6.86%	8,949,407	5.65%	2,556,320
Contractual Services	14,275,605	8.51%	13,150,100	8.31%	1,125,505
Local Mileage & Travel	243,639	0.15%	244,446	0.15%	(807)
Capital Outlay	524,468	0.31%	300,760	0.19%	223,708
<b>Total Expenditures</b>	<b>\$ 167,818,806</b>	<b>100.00%</b>	<b>\$ 158,266,407</b>	<b>100.00%</b>	<b>\$ 9,552,399</b>

\* Actual data through February 2012

APPENDIX B

<b>Financial Statement 2011-12</b>				
	(1) Budget	(2) Projection Method 1	(3) Projection Method 2	(4) Variance (1) vs. (3)
Beginning Fund Balance	\$ 39,113,528	\$ 41,611,645	\$ 41,611,645	\$ 2,498,117
Revenue	318,422,304	316,426,679	313,504,090	(4,918,214)
Other Financing Sources	1,350,000	987,419	955,339	(394,661)
Total Resources Available	358,885,832	359,025,743	356,071,074	(2,814,758)
Expenditures	337,424,995	326,450,612	325,383,267	12,041,728
Other Financing Uses	-	-	-	-
Total Use of Resources	337,424,995	326,450,612	325,383,267	12,041,728
Ending Fund Balance	<u>\$ 21,460,837</u>	<u>\$ 32,575,131</u>	<u>\$ 30,687,807</u>	<u>\$ 9,226,970</u>
Detail of Ending Fund Balance				
Nonspendable - Inventory & Prepaid Items	\$ 3,135,309	\$ 2,243,741	\$ 2,243,741	\$ (891,568)
Restricted for Risk Management	1,500,000	1,500,000	1,500,000	-
Committed to Debt & Fiscal Management	8,451,434	8,951,364	8,951,364	499,930
Committed to Encumbrances	242,261	788,421	788,421	546,160
Committed to Contingencies	1,000,000	1,000,000	1,000,000	-
Restricted for Carryover	-	447,070	447,070	447,070
Restricted for Debt Service	-	182,608	182,608	182,608
Assigned to Carryover	-	479,697	479,697	479,697
Assigned to Curriculum & Instruction	-	2,105,765	2,105,765	2,105,765
Assigned to Future Operations	7,131,833	14,876,465	12,989,141	5,857,308
Unassigned Fund Balance	-	-	-	-
Total Fund Balance	\$ 21,460,837	\$ 32,575,131	\$ 30,687,807	\$ 9,226,970
Method 2 projections are used for all tables and graphs in this report.				

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

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

Optional Days

876,000 1,600,000 -

Total

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

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

BRC	Description	Actual Expenditures to Date								Total Expenditures	Revised Budget 2011-2012
		2003-2004	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011		
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	2,135,313	13,317,790	200,000
712	Social Studies K-12	11,076	8,260	13,296	11,902	253,586	44,626	1,138,574	72,305	3,387,498	28,000
713	Fine Arts	3,512	10,380	3,477	30,520	49,393	94,523	193,212	61,971	1,862,040	108,000
714	Second Language	32,015	54,634	216,465	116,816	43,207	67,548	37,926	38,685	1,466,257	90,000
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	528,743	11,056,308	2,165,228
719	Assessment	59,974	27,873	106,700	115,527	140,559	142,249	127,624	147,756	1,520,215	128,000
720	Science K-12	932,517	753,823	162,495	264,618	239,350	151,093	190,655	179,173	6,938,405	204,000
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	9,125	269,038	430,000
743	Physical Education	17,082								195,992	
743	Kindergarten									12,049	
743	Middle School Advisory									831	
	Credit for Receipts									-	
	Trnsfr to Highly Capable									120,000	
	Management Adjustment	-	-							(3,405,070)	
	<b>Adoptions</b>	2,418,867	2,368,731	1,101,892	2,639,825	5,245,166	1,128,466	2,294,804	3,173,072	48,867,152	3,353,228
710	Debt Service									5,591,620	
716	Textbook Depository	241,433	66,945	47,118	53,472	62,299	(25,564)	(8,472)	(748)	3,393,714	15,934
717	Promotion Policy	1,643	-	-	-	-	-	-	-	1,983,884	-
	<b>Other</b>	243,076	66,945	47,118	53,472	62,299	(25,564)	(8,472)	(748)	10,969,218	15,934
	<b>Total</b>	\$2,661,943	\$2,435,676	\$1,149,010	\$2,693,297	\$5,307,465	\$1,102,902	\$2,286,332	\$3,172,324	\$59,836,370	\$3,369,162
	Optional Training Days	3	4	4	4	4	4	4	4		4
	Optional Days	893,115	1,326,554	1,220,427	1,330,450	1,297,465	1,682,603	1,761,696	1,355,959		1,418,728
	<b>Total</b>	<b>\$3,555,058</b>	<b>\$3,762,230</b>	<b>\$2,369,437</b>	<b>\$4,023,747</b>	<b>\$6,604,930</b>	<b>\$6,604,930</b>	<b>\$4,022,995</b>	<b>\$4,528,283</b>		<b>\$4,787,890</b>

**GRANT ACTIVITY FOR 2011-2012  
AS OF FEBRUARY 2012**

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 - School Improvement	12502	3,617,494		3,617,494	158,095	3,459,400		3,617,494	
BECCA	01030	52,134		52,134		52,134		52,134	
ARRA - TL21 -Boze	19512	1,590		1,590	69	1,521		1,590	
ARRA - TL21 -Manitou Park	19512	537		537	23	514		537	
Flow Through	24502	6,456,242		6,456,242	282,156	6,174,086		6,456,242	
Supp Serv Presch Hdcp Cldrn	24512	215,460		215,460	9,416	206,044		215,460	
Safety Net	24562	909,660		909,660	39,755	869,905		909,660	
Safety Net - State	21560	300,000		300,000		300,000		300,000	
Spec Ed Transition Activities	24615	586		586					586
Carl Perkins Program Improvement	38502	289,914		289,914	12,670	277,244		289,914	
CTE Skills Center Trade & Industries	45640	82,580		82,580		93,279		93,279	(10,699)
Title I Carry over	51012	2,469,439		2,469,439	107,921	2,361,518		2,469,439	
Title I 11-12	51502	10,548,021		10,548,021	391,831	8,573,987		8,965,818	1,582,204
WA Improvement & Implem.-Reed	51521	17,400		17,400	760	16,640		17,400	
WA Improvement & Implem.-Roosevelt	51521	6,268		6,268	273	5,995		6,268	
Title I-Part D-N&D/Rmn Hall	51602	156,489		156,489	2,260	49,484		51,744	104,745
Title II Pt. A - Carryover	52410	844,583		844,583	36,911	807,672		844,583	
Title II Pt. A -CSR/Prof Develop	52472	1,955,806		1,955,806	76,927	1,683,300		1,760,227	195,579
Title II Part D E2T2 carryover only	52832	9,810		9,810	429	9,382		9,811	
LAP - carryover	55500	428,970		428,970	18,747	410,223		428,970	
LAP	55500	4,672,785		4,672,785	173,582	3,798,285		3,971,867	700,918
Remann Hall	56510	490,473		490,473	22,777	468,771		491,548	(1,075)
Title I Part D Neglected & Delin.	57512	54,490		54,490	538	11,791		12,329	42,161
WASL Retakes	58010		1,126	1,126			886	886	240
Collection of Evidence	58020		20,000	20,000			25,493	25,493	(5,493)
WAAS-DAW	58040		1,420	1,420					1,420
HSPE Testing	58060	12,060	14,740	26,800					26,800
WaKIDS-Certification for State FDK	58061	5,760		5,760		5,740		5,740	20
WaKIDS-Certification for State FDK	58061	1,440		1,440		1,434		1,434	6
WA 1st Robotics-Foss	58209		794	794			794	794	
Jobs for Washington's Graduate	58211	20,000		20,000	952	19,048		20,000	
College Readiness Initiative-AVID 11-12	58561	71,028		71,028		71,028		71,028	
Nav 101 College Readiness Init.11-12	58622	151,555		151,555		151,555		151,555	
Ed. Leadership Intern	58652	13,696		13,696		16,378		16,378	(2,682)
Wa FIRST - Stewart	58682	800		800	52	748		800	
Wa FIRST - Meeker	58682	500		500	33	468		501	
Wa FIRST - Gray	58682	800		800	52	748		800	
Wa FIRST - Foss	58682	1,175		1,175	77	1,099		1,176	
Wa FIRST - SOTA	58682	1,175		1,175	77	1,099		1,176	
Wa FIRST - Wilson	58682	4,175		4,175	273	3,902		4,175	
Wa FIRST - SAMI	58682	1,175		1,175	77	1,099		1,176	
Wa FIRST - SAMI	58692	3,000		3,000	196	2,804		3,000	

**GRANT ACTIVITY FOR 2011-2012  
AS OF FEBRUARY 2012**

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)
STEM Lighthouse Schools	58702	40,000		40,000					40,000
Juveniles in Adult Jails	59100	88,683		88,683		88,683		88,683	
Head Start Regular 10-11	61511	1,215,191		1,215,191	63,570	794,625		858,195	356,996
Head Start Regular 11-12	61512	5,023,819		5,023,819	255,403	3,192,536		3,447,939	1,575,880
Head Start Training 10-11	61521	36,475		36,475	539	6,743		7,282	29,193
Head Start Training 11-12	61522	54,230		54,230	1,885	23,562		25,447	28,783
Head Start Body Start Play Space	61561	4,961		4,961		4,961		4,961	
Title III Limited Eng. Prof	64502	402,980		402,980	7,901	395,079		402,980	
Transitional Bilingual	65000	1,922,147		1,922,147		1,922,147		1,922,147	
Transitional Bilingual	65000		1,101,681	1,101,681			1,101,681	1,101,681	
Indian Education 11-12	68502	135,151		135,151	5,906	129,245		135,151	
Spec Ed Reimbursable	69100		5,950	5,950			5,950	5,950	
District Conferences	69200		10,652	10,652			7,666	7,666	2,986
Summer School-Tuition	73000		112,226	112,226			112,226	112,226	
Summer School-State	73000		51,000	51,000			51,000	51,000	
Summer School Program	73010		3,662	3,662					3,662
Highly Capable	74000	257,496		257,496		257,496		257,496	
Highly Capable	74000		78,061	78,061			53,564	53,564	24,497
Montessori - Tuition Preschool	79010		577,116	577,116			378,779	378,779	198,337
21st Century Comm. Learning	79022	18,000		18,000		2,402		2,402	15,598
21st Century Comm. Learning	79062	12,000		12,000		3,547		3,546	8,454
Healthy Schools Program	79072	2,820		2,820		2,611		2,611	209
Students as Scientist & Stewards	79081	790		790		790		790	
ECEAP	79102	749,292		749,292		908,731		908,731	(159,439)
City of Tacoma -Truancy TPD	79162		48,000	48,000			48,000	48,000	
Youth America Service-1st Creek	79171	2,734		2,734		2,734		2,734	
Youth America Service-1st Creek/Bryant	79172	6,213		6,213		6,213		6,213	
Army ROTC - Apportionment	79202		452,101	452,101			212,128	212,128	239,973
Army ROTC	79202	105,523		105,523		105,523		105,523	
Readiness to Learn	79212	25,000		25,000		25,000		25,000	
Observing for Evidence of Learning	79251	15,000		15,000		15,000		15,000	
Navy ROTC - Apportionment	79262		227,697	227,697			141,825	141,825	85,872
Navy ROTC	79262	38,387		38,387		38,387		38,387	
Navy Start-Up Account	79270	730		730		730		730	
Tacoma Kids Rock	79285	1,282		1,282					1,282
Navy ROTC/Orient-Uniform	79292	705		705		705		705	
Community Preschool	79310		146,014	146,014			29,801	29,801	116,213
City of Tacoma Mini-grants	79331	10,375		10,375		3,232		3,232	7,143
City of Tacoma Mini-grants	79332	14,100		14,100		14,100		14,100	
Raikes Foundation	79371	70,511		70,511		70,511		70,511	
Raikes Foundation	79372	150,000		150,000	4,449	97,353		101,802	48,198
Tacoma: Perseverance Over Poverty	79392	445,407		445,407	54,470	375,652		430,122	15,285



**GRANT ACTIVITY FOR 2011-2012  
AS OF FEBRUARY 2012**

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)
Lowe's Toolbox for Education-Edison	79401	1,757		1,757		1,757		1,757	
School, Family & Community Partner.	79431	10,558		10,558		10,558		10,558	
Washington STEM	79441	8,619		8,619		8,619		8,619	
Washington STEM	79441		800	800			800		
Tacoma Truancy Center	79492	22,690		22,690		22,690		22,690	
Tacoma Truancy Center	79492		13,355	13,355			21,256	21,256	(7,901)
Air Force ROTC - Apportionment	79502		316,032	316,032			119,807	119,807	196,225
Air Force ROTC	79502	72,020		72,020		72,020		72,020	
Air Force ROTC-Discretionary	79518	162		162					162
Air Force ROTC Tuition	79520		1,765	1,765					1,765
Marines-Apportionment	79532		218,369	218,369			96,787	96,787	121,582
Marines	79532	76,931		76,931		76,931		76,931	
Curriculum Fundraising	79580		151,440	151,440			80,104	80,104	71,336
Read 2 Me (formerly Werlin)	79590		42,247	42,247			30,966	30,966	11,281
Puyallup Tribe - McCarver	79604	1,959		1,959		838		838	1,121
Puyallup Tribe of Indians Donation Yr 4	79611	95,670		95,670		89,571		89,571	6,099
ECEAP/Community Preschool	79710		9,911	9,911			22,736	22,736	(12,825)
Hilltop Artists	79780		172,184	172,184			172,184	172,184	
Arts Collaboration	79850		32,868	32,868			5,036	5,036	27,832
Adult Crossing Guards	79870		207,335	207,335			225,842	225,842	(18,507)
Tacoma National Board Project	79884		33,927	33,927			9,387	9,387	24,540
Alt. Activities for At Risk 2011	79921	8,798		8,798		8,798		8,798	
Categorical-State	79000	3,853,240		3,853,240		2,520,069		2,520,069	1,333,171
Comm Food Serv Program	89150	99,411		99,411		99,411		99,411	
School Safety Allocation	97580		2,471,726	2,471,726			2,471,726	2,471,726	
<b>GRAND TOTAL</b>		<b>48,995,886</b>	<b>6,524,199</b>	<b>55,520,085</b>		<b>41,329,624</b>	<b>5,426,424</b>	<b>46,756,048</b>	<b>8,764,037</b>



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

### Board of Directors

Catherine Ushka-Hall, President

Debbie Winskill, Vice President

Scott Heinze

Kurt Miller

Karen Vialle

Arthur O. Jarvis, Ed.D., Superintendent

#### CAMBODIAN

ផ្ញើក្តាប់មកជាមួយនេះគឺជាឯកសារដ៏សំខាន់មកពីសាលារៀនរបស់កូនអ្នក ។ សូមមេត្តារកគេជួយបកប្រែឯកសារនេះឲ្យអ្នក ។ សូមអរគុណ ។

#### KOREAN

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

#### LAOTIAN

ຂັດຕິດມາພ້ອມນີ້ແມ່ນເອກະສານສຳຄັນ ຈາກໂຮງຮຽນຂອງລູກທ່ານ. ກະລຸນາຮັບເອົາເອກະສານຊຶ່ງພວກເຮົາໄດ້ແປໃຫ້ທ່ານແລ້ວນີ້ໄວ້ດ້ວຍ. ຂອບໃຈ.

#### RUSSIAN

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

#### SPANISH

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

#### VIETNAMESE

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

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

*Tacoma School District complies with all federal and state laws and regulations and does not discriminate on the basis of race, color, religion, sex, gender identity, sexual orientation, national origin, or ancestry, the presence of any sensory, mental or physical disability or use of a trained guide dog or service animal by a person with a disability, age, familial or marital status, honorably discharged veteran or military status. This applies to all educational programs and extra-curricular activities. Inquiries regarding the application of the above should be directed to 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.*