

2009-2010 Year End Financial Report

September 1, 2009 - August 31, 2010

(Unaudited)

Tacoma School District No. 10

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

2009 - 2010

YEAR END FINANCIAL REPORT
for
TACOMA PUBLIC SCHOOLS

Financial Operations through: August 31, 2010

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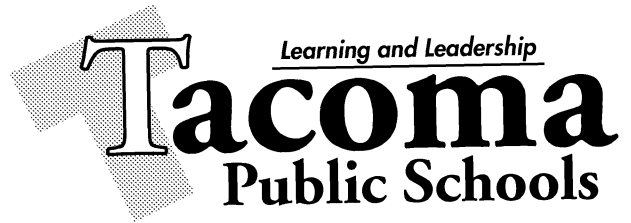
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Art Jarvis, Ed. D.
Superintendent

Ron Hack
Chief Financial Officer

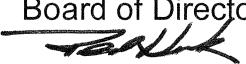
Report Prepared by Finance Department
Patricia Luat, Director of Financial Services

I. Financial Analysis



Ronald Hack
Chief Financial Officer
601 S. 8th St. • P.O. Box 1357 • Tacoma, WA 98401-1357
253.571.1200 • Fax 253.571.2560

Date: October 20, 2010

To: Board of Directors


From: Ron Hack, Chief Financial Officer

Re: 2009-10 Unaudited Year End Financial Report

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
- IX. Supplemental Graphs

The intent of Section I, Financial Analysis, is to provide a summary of the financial operation of the general fund for the entire fiscal year. Year end revenue, expenditure and fund balances are compared to budget and the prior year's balances. This section also provides summary information for major programs.

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

GENERAL FUND SUMMARY

Table 1 compares financial operating results from September 1, 2009 through August 31, 2010 with information through the same period for Fiscal Year 2008-09.

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

Table 1

General Fund Comparison	August 2009	August 2010	Variance Higher/(lower)
Beginning Fund Balance	\$ 32,853,978	\$ 39,376,177	\$ 6,522,199
Revenue	313,552,409	316,968,878	3,416,469
Other Financing Sources	1,950,898	823,619	(1,127,279)
Total Resources Available	348,357,286	357,168,674	8,811,389
Expenditures	308,981,109	311,310,445	2,329,336
Other Financing Uses	-	-	-
Total Use of Resources	308,981,109	311,310,445	2,329,336
Ending Fund Balance	\$ 39,376,177	\$ 45,858,228	\$ 6,482,052

OPERATING HIGHLIGHTS

- Tacoma Public School District had the third highest enrollment in the State of Washington for fiscal year 2009-10 with the May 2010 student count of 28,285.
- The district received a total of \$26,318,057 in American Recovery and Reinvestment Act (ARRA) grant awards. The State Fiscal Stabilization Funds portion of the ARRA grants totaled \$5,664,420. The Federal Stimulus grants totaled \$20,653,637 which included \$8,225,730 in Title I awards and \$7,565,261 in Special Education awards.
- The Puyallup Tribe donated \$100,000 to the Tacoma Public Schools to support Indian Education and outreach programs. 2009-10 is the second year of the five-year commitment to donate a total of \$500,000 to the district.
- The percentage of students eligible for free or reduced-price meals increased 1.9% from 58.8% in 2008-09 to 60.7% in fiscal year 2009-10.
- Tacoma Athletic Commission donated \$105,000 for the district's middle school athletic programs.
- The district implemented the Lawson Employee Self Service (ESS) module in December 2009. This allowed the district to go to a paperless payroll system, (i.e., no more paper check stubs). ESS provides employees with on-line access to view personal information, such as benefits, payment history, leave balances and tax information.
- Tacoma voters approved the Educational Programs & Operations Replacement Levy on February 9, 2010. This replaces the expiring levy and authorizes the collection of \$82 million in excess taxes each year from 2011 through 2014. This levy allows the district to maintain educational programs and funds day-to-day operations including teachers, librarians, instructional aides, nurses, technology support, athletics, arts, music, and safety programs, as well as textbooks and classroom materials.
- Tacoma voters also approved the School Facility Improvements & Technology Upgrades Levy on February 9, 2010. This levy allows the district to renovate or replace three schools and address district-wide health, safety and security upgrades as well as energy-efficient heating/lighting, roofs, electrical, plumbing, and technology improvements.
- The district sold the 8.5 acre Mullen property in SW Tacoma for \$1.58 million.
- The board approved the 2010-2013 Technology Plan. The plan includes data driven decision making to facilitate technology proficiency for administrators, staff and students. The plan leverages current investments in technology to reduce costs, improve reliability and provide equity and predictability across the district.
- The \$31.9 million contract to build the new Baker Middle School was awarded to Berschauer Phillips Construction and work began in July 2010.

- The reconstruction of the Stadium Bowl field and track including the installation of new turf began in the summer of 2010.
- First Creek Middle School opened in September 2009. The school combined the student populations of Gault and McIlvaigh Middle Schools.
- The district provided free all-day kindergarten at every elementary school; only 21 of the 37 District elementary schools qualify for the state-funded full-day kindergarten program.
- Giaudrone, Hunt, Jason Lee and Stewart Middle Schools were identified among the lowest-performing five percent of schools in the state. This prompted the closure of Hunt Middle School at the end of the school year. Giaudrone Middle School transitioned to an International Baccalaureate program and Stewart Middle School shifted toward a curriculum based on Science, Technology, Engineering and Math (STEM). Jason Lee Middle School had already started the process of an academic and program transformation to implement Advancement Via Individual Determination (AVID).
- In Tacoma, 62.7% of all Adequate Yearly Progress (AYP) group categories were met compared to 63.1% in Washington State. Unfortunately, both the district and the state failed to make overall AYP for 2009-10. Currently, all of the district's secondary schools and 24 of the 37 elementary schools are in various stages of improvement. The district overall is in step 2 improvement.
- The district requested and received a one-year waiver for grades K-12 from the State Board of Education for Washington Annotated Code (WAC) 180-16-215 for the minimum 180-day school year for the Tacoma Public Schools. The district requested three waiver days which would bring the student year to 177 days.
- The district received both the Certificate of Excellence award from the Association of School Business Officials International (ASBO) and a Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association of the United States and Canada (GFAO) for the district's comprehensive annual financial report (CAFR) for the fiscal year ending August 31, 2009. This is the highest form of recognition in governmental accounting and financial reporting and its attainment represents a significant accomplishment.

REVENUE and OTHER FINANCING SOURCES

COMPARISON OF YEAR END VS. PRIOR YEAR ACTUAL

General fund revenue and other financing sources total \$317,792,497; this was \$2,289,189 or 0.7% more than the prior year. The variance was due to a combination of changes in the nine major revenue sources and is described in the following paragraphs. This includes \$16.7 million of American Recovery and Reinvestment Act (ARRA) revenue earned this year. Revenue from the various sources and the increases or decreases from the prior year are summarized in **Table 2**.

Table 2

Revenue and Other Financing Sources Comparison by Year					
Revenue Source	Through August 2009	Percent of Total	Through August 2010	Percent of Total	Variance higher/(lower)
Local Taxes	\$ 69,052,008	21.89%	\$ 72,876,736	22.93%	\$ 3,824,728
Local Non-Tax	7,062,053	2.24%	6,080,372	1.91%	(981,681)
State, General Purpose	140,272,777	44.46%	146,132,687	45.98%	5,859,910
State, Special Purpose	46,314,212	14.68%	34,727,756	10.93%	(11,586,456)
Federal, General Purpose	450,453	0.14%	370,471	0.12%	(79,982)
Federal, Special Purpose	48,625,800	15.41%	54,910,681	17.28%	6,284,881
Revenue - Other Districts	1,477,629	0.47%	1,626,362	0.51%	148,733
Revenue - Other Agencies	297,477	0.09%	243,814	0.08%	(53,663)
Revenue - Other Financing	1,950,898	0.62%	823,619	0.26%	(1,127,279)
Total Revenue	\$ 315,503,308	100.00%	\$ 317,792,497	100.00%	\$ 2,289,189

Local tax revenue consists of tax receipts from the local maintenance and operation levies. Local tax collections were \$3,824,728 or 5.5% more than the prior year. The variance reflects an increase in the levy base (e.g., increase in previous years' state apportionment due to salary and benefit increases) used to determine the maintenance and operations levy. The levy base used to calculate the 2010 levy was greater than the one used for the 2009 levy; thereby, increasing the actual collections from year to year.

Local non-tax revenue is made up of student lunch receipts, sales from vocational programs, tuition for extended day kindergarten and summer school, interest earned from the investment of available cash, and several other small sources. Revenues in this category decreased \$981,681 or 13.9% from the prior year. Investment earnings decreased \$313,496 compared to last year due to the decline in interest rates. In 2008-09, the district received \$255,230 in revenue in this category as proceeds of the timber harvest at the Lincoln Tree Farm; the district did not have any timber harvested this year. In addition, the revenue from students paying for breakfast and lunch has decreased \$287,254 compared to this time last year. The remaining variance was due to smaller changes in several other programs.

State general purpose revenue comes from two sources - Apportionment and Local Effort Assistance (LEA). Apportionment is the revenue received through a state funding formula based on the average number of students enrolled, the district's staff mix factor and non-employee related cost allocations. The staff mix factor is determined by the placement of our staff on the Legislative, Evaluation and Accountability Program (LEAP) document. (Please see **ENROLLMENT and STAFFING**, Section II, of this report for more detail.) This includes revenue for both basic and vocational-technical education (see **MAJOR PROGRAMS and INITIATIVES**).

Local Effort Assistance (LEA) is revenue provided by the state to equalize local levy rates for districts with a proportionally lower assessed valuation tax base. The state calculates a statewide average levy rate as if it were set at 12% of selected state and federal education dollars. If, when compared with the statewide rate, the local district's 12% levy rate is higher, the state provides LEA funds to the district to help reduce the local tax burden on taxpayers.

Total state general purpose revenues increased \$5,859,910 or 4.2% from the prior year. Apportionment revenue increased \$7,222,689 compared to last year. In the 2008-09 fiscal year, part of the state apportionment revenue was replaced with American Recovery and Reinvestment Act (ARRA) State Fiscal Stabilization Funds (SFSF). This did not change the overall funding for the district; it merely replaced a portion of last years' state general apportionment revenue with federal funds. The increase in the 2009-10 apportionment was partially offset by a decrease of \$1,362,778 in LEA revenue compared to the prior year. In 2009-10, most LEA funding has been shifted from state revenue to federal funding under the ARRA SFSF.

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

This revenue category fluctuates from year to year, and budget capacity of \$4 million was included to allow for any additional allocations or grant awards. Program managers were given expenditure authority only for the revenues that will actually be received; so variances from the budgeted revenue should not have a negative impact on the district's basic education budget. For specific information on a particular program see **Appendix C, Grant Activity**.

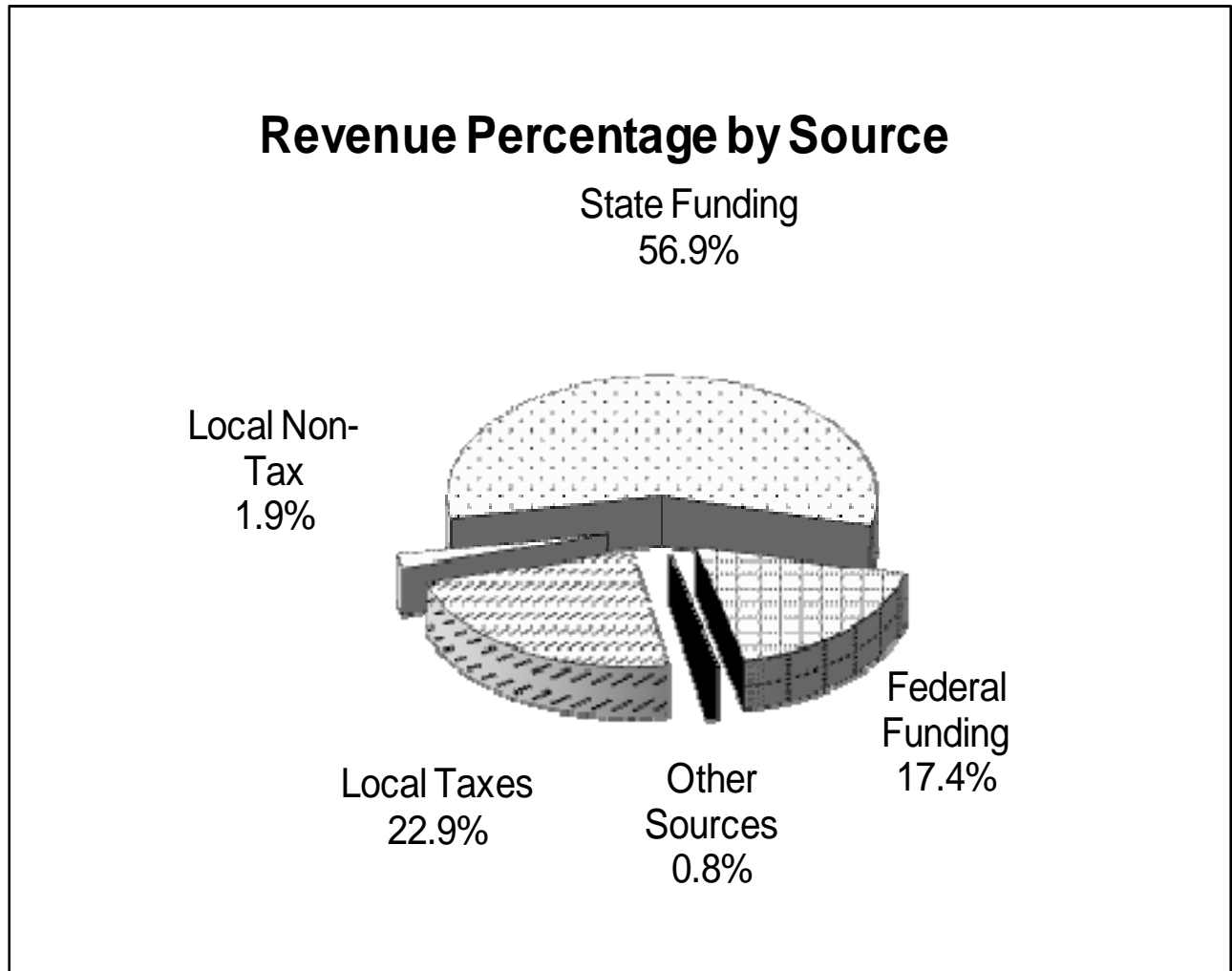
Total revenues under the state special purpose category decreased \$11,586,456 or 25.0% from last year. Student Achievement revenue, in this category, decreased \$9,165,402. The allotment rate per FTE for Student Achievement decreased from \$458.10 in 2008-09 to \$131.16 for 2009-10; a decrease of \$326.94 per FTE. The decrease in Student Achievement funding was a statewide reduction of 75% made by the legislature in an effort to help balance the state's \$9.3 billion deficit for the 2009-11 biennium. Twenty (20) percent of the \$131.16 rate was to come from state revenue and eighty (80) percent was to be funded by federal ARRA SFSF revenue. In addition, in the 2008-09 fiscal year the district received \$939,799 in special funding, in this category, for Math Science Professional Development and Transportation that was no longer available this year. Special Education and Remann Hall revenue also decreased \$785,710 and \$304,383, respectively. The remaining decrease was due to smaller variances in several other programs.

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

Combined revenues in this category increased \$6,284,881 or 12.9% from the prior year. This was due to increases of \$3.1 million and \$7.4 million in ARRA Federal Stimulus funding for Title I and Special Education IDEA, respectively. This was partially offset by a decrease of \$7 million in ARRA State Fiscal Stabilization Funding. School Improvement - Improving Teacher Quality revenue also increased \$1,138,004 compared to last year. Food Services revenue increased \$859,595 due to an increase in the number of students receiving free or reduced meals. In addition, Head Start, Title I Disadvantaged and Limited English Proficiency revenues increased \$325,184, \$358,773 and \$257,355, respectively. This was partially offset by a decrease of \$869,811 in Reading First due to fewer schools participating this year. The remaining variance was due to smaller changes in several other programs.

Revenue from other financing includes the sale of equipment and the transfer of revenues from other funds. This category decreased \$1,127,279 or 57.8% from the prior year. This was due to a decrease of \$1,154,393 in capital project fund revenue that was transferred to the general fund to pay for certain technology expenditures.

Chart 1 represents the sources of revenue as a percentage of total revenue for the year.



Comparison of Budget vs. Actual

Table 3 compares budget and actual revenues and other financing sources for fiscal year 2009-10. Actual revenue was \$317,792,497 or 1.3% below budget. This was due to a combination of variances in the nine major sources of revenue and is described in the following paragraphs.

Local tax revenue was \$644,072 or 0.9% above budget. This is due to the Board of Directors adopting Resolution 1852 recertifying the 2009 Replacement Educational Programs and Operations Levy for collection in 2010 at the actual maximum authority level of \$75,268,000. The levy base for 2009 increased due to a legal interpretation of Substitute House Bill 2812 which called for the inclusion of the funding the district would have received if the state had fully funded Initiative 728 Student Achievement and Initiative 732 Cost of Living Adjustment (COLA) in 2008-09.

Local Non-Tax revenue was \$751,119 or 11% below budget. Investment earnings were \$685,445 below budget due to the decline in interest rates. In addition the number of students paying for breakfast and lunch has decreased resulting in a decrease of \$121,385 in Food Services revenue. The remaining variance is due to smaller changes in several other revenues within this category.

State general purpose revenue was \$1,924,451 or 1.3% above budget. Apportionment and Local Effort Assistance (LEA) revenues were \$881,490 and \$1,042,692 above budget, respectively. Even though enrollment was 88 FTE below budget, Apportionment revenue was \$881,490 above budget due to a higher staff mix factor than anticipated at the time the budget was developed. In addition, LEA revenue was \$1,042,692 above budget due to the state replacing a portion of the ARRA State Fiscal Stabilization funding allocated to the district with state general purpose funding. This did not increase the funding the district received; it merely replaced a portion of the federal special purpose funding with state general purpose funding in the form of LEA revenue.

State special purpose revenue was \$2,500,776 or 6.7% below budget. The district provided capacity of \$4,000,000 for potential grant awards in this category for the 2009-10 budget. Of the capacity that was used, only \$2,356,183 was recorded in this category. Additional grants were recorded in the Federal Special Purpose and other agencies categories in the amounts of \$1,485,001 and \$456,269, respectively.

Federal special purpose revenue was \$2,332,490 or 4.1% below budget. Of this variance, \$1,177,102 was due to the state replacing a portion of the ARRA State Fiscal Stabilization Funding allocated to the district with state general and special purpose revenue. This did not reduce the district's funding; it merely replaced a portion of the federal special purpose funding with state funding. In addition both the ARRA Federal Stimulus – Title I and the regular Title I – Disadvantaged grant revenues were below budget by \$961,592 and \$1,498,802, respectively. This was partially offset by the increase of \$639,103 in Food Services revenue due to the increase in the number of students receiving free and reduced meals. Also, the district received revenue of \$294,353 in this category for the new ARRA Federal Stimulus School Improvement grant that had not been anticipated when the budget was developed. In addition, Head Start and Limited English Proficiency grants were above budget by \$145,441 and \$178,120, respectively.

Revenue from other financing revenue was \$1,364,774 or 62.4% below budget. This was due to \$1,402,108 less in capital project fund revenue transferred to the general fund to pay for certain technology expenditures than was anticipated at the time the budget was developed.

Table 3

Revenue Source	Revenue and Other Financing Sources				
	Budget	Percent of Total	Actual	Percent of Total	Variance over/(under)
Local Taxes	\$ 72,232,664	22.44%	\$ 72,876,736	22.93%	\$ 644,072
Local Non-Tax	6,831,491	2.12%	6,080,372	1.91%	(751,119)
State, General Purpose	144,208,236	44.80%	146,132,687	45.98%	1,924,451
State, Special Purpose	37,228,532	11.57%	34,727,756	10.93%	(2,500,776)
Federal, General Purpose	343,183	0.11%	370,471	0.12%	27,288
Federal, Special Purpose	57,243,171	17.78%	54,910,681	17.28%	(2,332,490)
Revenue - Other Districts	1,500,000	0.47%	1,626,362	0.51%	126,362
Revenue - Other Agencies	107,176	0.03%	243,814	0.08%	136,638
Revenue - Other Financing	2,188,393	0.68%	823,619	0.26%	(1,364,774)
Total Revenue	\$ 321,882,846	100.00%	\$ 317,792,497	100.00%	\$ (4,090,348)

EXPENDITURES

COMPARISON OF YEAR END VS. PREVIOUS YEAR ACTUAL

General fund expenditures for the year were \$311,310,445. This was \$2,329,337 or 0.8% more than the prior year. Expenditures by object and any variances from the previous year are summarized in **Table 4**.

Table 4

<u>Expenditure and Other Financing Uses Comparison by Year</u>					
Expenditure Objects	Through August 2009	Percent of Total	Through August 2010	Percent of Total	Variance higher/(lower)
Certificated Salaries	\$ 149,933,113	48.53%	\$ 151,674,855	48.72%	\$ 1,741,742
Classified Salaries	52,033,927	16.84%	52,750,698	16.94%	716,771
Employee Benefits	68,444,944	22.15%	64,523,533	20.73%	(3,921,411)
Supplies and Materials	12,263,020	3.97%	14,033,828	4.51%	1,770,808
Contractual Services	24,978,478	8.08%	27,035,511	8.68%	2,057,033
Local Mileage & Travel	778,276	0.25%	718,644	0.23%	(59,632)
Capital Outlay	549,350	0.18%	573,376	0.18%	24,026
Other Financing Uses	-	0.00%	-	0.00%	-
Total Expenditures	\$ 308,981,109	100.00%	\$ 311,310,445	100.00%	\$ 2,329,337

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 were \$1,741,742 or 1.2% more than the prior year due to longevity increments given to all groups and the additional 0.5% negotiated salary increase provided to all teachers per the Tacoma Education Association (TEA) agreement.

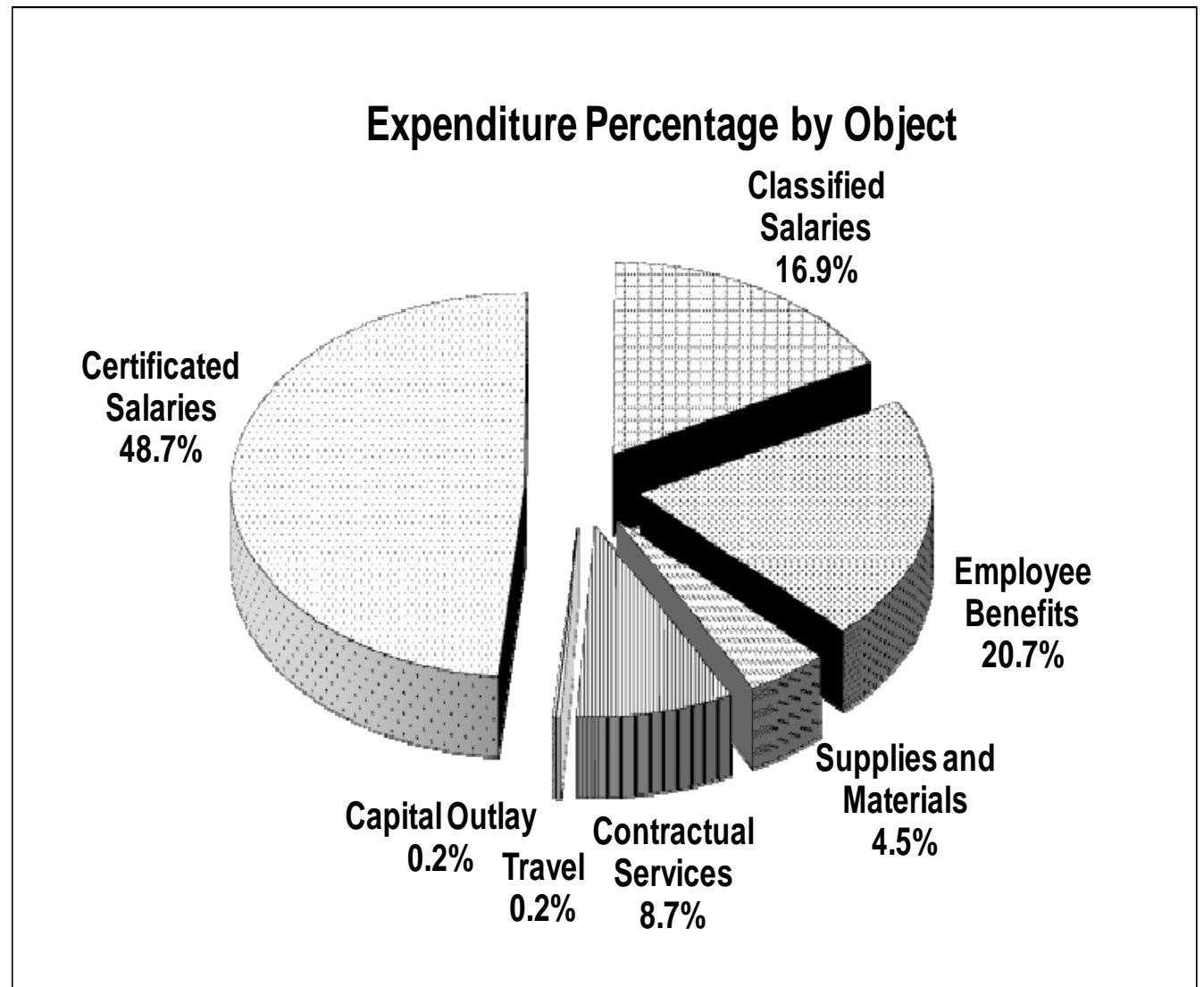
Classified salaries consist of compensation costs for employees who do not hold an educational certificate (e.g., secretarial, technical, custodial, etc.) including, but not limited to, regular salaries, staff development, substitutes, training, and extra work for extra pay. Expenditures in this category were \$716,771 or 1.4% more than the prior year due to longevity increments given to all groups and up to an additional 4.83% salary increase for certain groups provided per negotiated union agreements.

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 the benefit rates. Expenditures in this category were \$3,921,411 or 5.7% less than the prior year. Retirement rates were reduced to reflect the changes in the actuarial assumptions and methods used; this resulted in a decrease of \$4,052,987 compared to last year. The remaining variance was due to smaller changes in the other benefits within this category.

Supplies and Materials consist of expenditures for supplies, instructional materials, and equipment costing less than \$5,000 per item. Expenditures in this category were \$1,770,808 or 14.4% more than the prior year. Approximately \$1.1 million of the increase was due to the purchase of instructional materials for the grades 6-12 social studies adoption done fall 2009. The remaining increase was due to smaller variances in several other programs.

Contractual services expenditures consist of payments for services rendered to the district under expressed or implied contracts, with the exception of travel. This object code includes items such as the contract for student transportation, utilities, copier rentals, consultants, auditors, insurance, etc. Expenditures in this category were \$2,057,033 or 8.2% more than the prior year. Of this variance, \$1,232,526 was due to the increase in contracted services (e.g., nursing, physical therapy, etc.) required for Special Education students. In addition, student transportation costs increased \$400,308 compared to this time last year due to the increase in the base contract rate with Durham Student Services. The Title I Program also contracted for additional instructional services resulting in an increase of \$368,265. The contract for community resource officers at the district's five comprehensive high schools resulted in an increase of \$309,916 in this category compared to last year. These were partially offset by a combined decrease of \$606,622 in utility expenditures compared to last year. The remaining increase was due to smaller variances in several other programs.

Chart 2 shows the categories of expenditures as a percentage of total expenditures.



COMPARISON OF BUDGET VS. ACTUAL

Total expenditures were \$311,310,445 or 4.7% below budget. Expenditures in all object categories except local mileage & travel were less than budget. The actual expenditures in each object category are displayed in **Table 5**.

Certificated and Classified Salaries were \$1,532,959 and \$2,210,696 less than budget, respectively. This was 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.). This also includes 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 7 certificated and 10 classified FTE below budget in programs paid for from special funding or other agencies, (e.g., Head Start, Reading First, etc.). In addition, support services were approximately 29 classified FTE below budget; the positions in support services include custodial, maintenance, business support, food services, transportation, and central administrative support.

Employee Benefits were \$2,895,472 less than budget. Benefits increase or decrease in proportion to salaries, the number of employees, and changes in benefit rates. The savings were 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 were \$7,188,865 less than budget due to lower than anticipated spending in this category by several programs, (e.g., Curriculum & Instruction, Career & Technical Education, Food Services, etc.) as well as unused capacity built into this expenditure category for potential grant awards.

Contractual Services were \$679,098 less than budget due to lower than anticipated costs for pupil transportation and utilities as well as unused capacity built into this expenditure category for potential grant awards.

Capital Outlay was \$601,604 less than budget due to lower than anticipated spending in this category by several programs, (e.g., Curriculum & Instruction, Career & Technical Education, Food Services, etc.) as well as unused capacity built into this expenditure category for potential grant awards.

Table 5

Expenditure Objects	<u>Expenditures</u>		Actual	Percent of Total	Variance (over)/under
	Budget	Percent of Total			
Certificated Salaries	\$ 153,207,814	46.92%	\$ 151,674,855	48.72%	\$ 1,532,959
Classified Salaries	54,961,394	16.83%	52,750,698	16.94%	2,210,696
Employee Benefits	67,419,005	20.65%	64,523,533	20.73%	2,895,472
Supplies and Materials	21,222,693	6.50%	14,033,828	4.51%	7,188,865
Contractual Services	27,714,609	8.49%	27,035,511	8.68%	679,098
Local Mileage & Travel	522,369	0.16%	718,644	0.23%	(196,275)
Capital Outlay	1,174,980	0.36%	573,376	0.18%	601,604
Other Financing Uses	300,000	0.09%	-	0.00%	300,000
Total Expenditures	\$ 326,522,864	100.00%	\$ 311,310,445	100.00%	\$ 15,212,419

FUND BALANCE

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

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

Table 6 shows a comparison of fund balance as of the end of August for 2009 and 2010. As of August 31, 2010, the fund balance was \$45,858,228, or \$6,482,052 higher than the prior year. This was due to the continued efforts of the district to save money by employing a partial moratorium on filling vacant positions as well as implementing cost cutting measures and efficiencies in non-employee related expenses throughout the fiscal year. This was done to help offset future budget reductions associated with anticipated funding shortfalls. The fund balance fluctuates with both the receipt of revenues and the flow of expenditures.

Table 6

Reserve Description	Fund Balance Comparison by Year				
	August 2009	Percent of Revenue	August 2010	Percent of Revenue	Variance higher/(lower)
Reserve for Encumbrances	\$ 181,817	0.06%	\$ 242,261	0.08%	\$ 60,444
Reserve for Inventory	1,694,943	0.54%	3,135,309	0.99%	1,440,366
Reserve for Self-Insurance	1,500,000	0.48%	1,500,000	0.47%	-
Reserve for Debt and Fiscal Mgmt	10,009,490	3.19%	8,605,956	2.72%	(1,403,534)
Unreserved, Designated for Contingencies	1,000,000	0.32%	1,000,000	0.32%	-
Total Debt & Fiscal Reserves	\$ 14,386,250	4.59%	\$ 14,483,526	4.57%	\$ 97,276
Reserve for Carryover	\$ 4,532,497	1.45%	\$ 1,510,645	0.48%	\$ (3,021,852)
Reserve for Curriculum & Instruction	5,958,057	1.90%	4,576,673	1.44%	(1,381,384)
Reserve for Student Achievement	1,790,695	0.57%	-	0.00%	(1,790,695)
Reserve for Special Education	-	0.00%	3,770,455	1.19%	3,770,455
Unreserved, Designated for Other Items	12,708,677	4.05%	21,516,929	6.79%	8,808,252
Other Restricted Reserves	\$ 24,989,926	7.97%	\$ 31,374,702	9.90%	\$ 6,384,776
Total Restricted Reserves	\$ 39,376,177	12.56%	\$ 45,858,228	14.47%	\$ 6,482,052
Unreserved Fund Balance	\$ -	0.00%	\$ -	0.00%	\$ -
Total Unrestricted Reserves	\$ -	0.00%	\$ -	0.00%	\$ -
Total Fund Balance	\$ 39,376,177	12.56%	\$ 45,858,228	14.47%	\$ 6,482,052
Revenue less other financing	\$ 313,552,409 *		\$ 316,968,878 **		

* 2008-09 total actual revenue less other financing sources

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

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

- The **Reserve for Encumbrances** of \$242,261 was established at an amount equal to the estimated outstanding purchase orders on August 31. The reserve for encumbrances should represent only the purchase orders that need to be kept open and paid in the new year. After reconciling the open purchase orders at year end, this was all that remained of legitimate active purchase orders.
- The **Reserve for Inventory** was established at \$3,135,309 to ensure that an adequate cash reserve is available to purchase necessary supplies and equipment for the beginning of each new school year.

- The **Reserve for Self-Insurance** of \$1,500,000 was originally established to meet self-insurance requirements established by the state. The Tacoma School District is a charter member of the Washington Schools Risk Management Pool for liability and property coverage, and also joined the Puget Sound workers compensation trust in September 2001 to cover industrial insurance related claims. The district is also self-insured for unemployment claims.
- The **Reserve for Debt and Fiscal Management** was established to avoid the need to borrow funds to meet cash requirements throughout the year. As the balances in other accounts within the Debt and Fiscal Management Reserves increase or decrease, the balance in this account will adjust accordingly. The Debt and Fiscal Management Reserves total is adjusted at year end to a balance of 4.5% of estimated revenues for the following year. This insures compliance with board policy on reserve requirements.
- An **Unreserved Fund Balance, Designated for Contingencies** of not less than one million dollars is the targeted amount that is established to facilitate district operations and to provide for a contingency fund in case of a substantial change in revenue and/or expenditures.

Restricted Reserves The following reserves are restricted due to the nature of the funding source and/or specific uses:

- The **Reserve for Carryover** is established for the carryover of funds at the end of each fiscal year. The district adopted the policy of allowing certain programs and budget responsibility centers (BRCs) the ability to carryover funds from one year to the next in order to provide better flexibility in the budget planning process for all managers and cost centers.
- The **Reserve for Curriculum & Instruction** is established for the implementation of a cyclical curriculum adoption plan. This reserve will fluctuate yearly depending upon budget allocations and actual fiscal year expenditures for planned adoptions.

- The **Reserve for Student Achievement** is established in order to segregate unused funds that must be used for Initiative 728 Student Achievement objectives that assist students in meeting or exceeding higher academic standards. This reserve will fluctuate yearly depending upon the state funding allocation and actual fiscal year expenditures. As mentioned earlier in this report, a portion of the State Special Purpose Revenue for Student Achievement was replaced with ARRA Federal Stimulus Impact Aid. As a result of this lower funding level, the reserve also decreased.
- The **Reserve for Special Education** is established in order to set aside funds for this program. The 2004 reauthorization of the Individuals with Disabilities Education Act (IDEA) gave districts flexibility in the Maintenance of Effort (MOE) calculation; districts may exclude local and state resources in an amount up to 50% of any increase in IDEA funding from the prior year. The 2009-10 award for the federal ARRA IDEA Flow Through grant was \$7.5 million. Therefore, the district has set aside \$3,770,455 of local funding to be used in the 2010-11 school year as the federal ARRA funds are depleted.
- The **Unreserved, Designated for Other Items** is established as a means for accumulating and restricting fund balance for future uses. Designations represent management's and/or board of directors intended use of resources. This unreserved fund balance has been designated as a one time source of funding to help balance future years operating budgets; thus spreading the required reductions over multiple years and mitigating the amount of permanent budget cuts in one year. During the 2009-10 budget process, the district earmarked all available funds not otherwise restricted to be placed in this category as a one time source to help balance the future operating budgets.

Unrestricted Reserves The following reserves are unrestricted and undesignated:

- An **Unreserved Fund Balance** not otherwise designated or restricted fluctuates with both the receipt of revenues and the flow of expenditures. When local taxes are collected, this balance is high. The yearly cycle of revenues and expenditures is considered when developing both the projections for the current year and the budget for the upcoming year.

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

Table 7

Reserve Description	Fund Balance		Actual 2009-10	Percent of Revenue	Variance higher/(lower)
	2009-10 Budget	Percent of Revenue			
Reserve for Encumbrances	\$ 2,018,655	0.63%	\$ 242,261	0.08%	\$ (1,776,394)
Reserve for Inventory	1,663,396	0.52%	3,135,309	0.99%	1,471,913
Reserve for Self-Insurance	1,500,000	0.47%	1,500,000	0.47%	-
Reserve for Debt and Fiscal Mgmt	8,217,949	2.57%	8,605,956	2.72%	388,007
Unreserved, Designated for Contingencies	1,000,000	0.31%	1,000,000	0.32%	-
Total Debt & Fiscal Reserves	\$ 14,400,000	4.50%	\$ 14,483,526	4.57%	\$ 83,526
Reserve for Carryover	\$ 1,092,742	0.34%	\$ 1,510,645	0.48%	\$ 417,903
Reserve for Curriculum & Instruction	3,281,126	1.03%	4,576,673	1.44%	1,295,547
Reserve for Student Achievement	-	0.00%	-	0.00%	-
Reserve for Special Education	3,770,455	1.18%	3,770,455	1.19%	-
Unreserved, Designated for Other Items	10,611,234	3.32%	21,516,929	6.79%	10,905,695
Other Restricted Reserves	\$ 18,755,557	5.87%	\$ 31,374,702	9.90%	\$ 12,619,145
Total Restricted Reserves	\$ 33,155,557	10.37%	\$ 45,858,228	14.47%	\$ 12,702,671
Unreserved Fund Balance	\$ -	0.00%	\$ -	0.00%	\$ -
Total Unrestricted Reserves	\$ -	0.00%	\$ -	0.00%	\$ -
Total Fund Balance	\$ 33,155,557	10.37%	\$ 45,858,228	14.47%	\$ 12,702,671
Revenue less other financing	\$ 319,694,453 ***		\$ 316,968,878 **		

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

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

MAJOR PROGRAMS and INITIATIVES

The district operates several large programs and initiatives that could have a material impact on the financial condition of the district. The following section contains the operating results for some of those 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 2009-10, the department worked on several initiatives. This included continued support of the adoptions put in place over the last few years in reading, social studies and science with the annual consumable materials and supplemental supports necessary for the teaching of the curricula. New instructional materials were adopted for kindergarten through eighth grade for mathematics. Professional development for reading interventions remained a major focus for kindergarten through fifth grade. The secondary literacy adoption work was deferred to the 2010-11 school year in order to focus resources on math.

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

The funding for curriculum has been modified as necessary to support the goals and objectives of the district. The 2009-10 budget and expenditures for the curriculum support and adoptions are shown in **Table 8**.

Table 8

<u>Curriculum & Instruction</u>				
<u>Resources</u>				
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	
Local Funding	\$ 977,476	\$ 985,765	\$ 8,289	
Basic Education (Optional Days)	1,383,244	1,383,244	-	
	\$ 2,360,720	\$ 2,369,009	\$ 8,289	
Carryover Reserve	5,958,057	5,958,057	-	
Total Resources Available	\$ 8,318,777	\$ 8,327,066	\$ 8,289	
<u>Expenditures</u>				
BRC	Description/Content Area			
710	General/Optional Days	\$ 1,383,244	\$ 1,736,663	\$ (353,419)
711	Math	413,500	353,203	60,297
712	Social Studies	2,036,515	1,138,574	897,941
713	The Arts	176,000	193,212	(17,212)
714	Foreign Language	10,000	37,926	(27,926)
716	Textbook Depository	19,668	(8,472)	28,140
718	Literacy	415,000	245,522	169,478
719	Assessment	113,928	127,624	(13,696)
720	Science	182,800	190,655	(7,855)
743	Health/Fitness	430,000	8,088	421,912
	Total Expenditures	\$ 5,180,655	\$ 4,022,994	\$ 1,157,661
	C & I Carryover Reserve	\$ 3,138,122	\$ 4,657,491	\$ 1,519,369
	C & I portion included in Basic Education carryover	\$ -	\$ (353,419)	\$ (353,419)

Food Services

The Tacoma School District, Food Service Department, and the US Department of Agriculture's Child Nutrition Programs provide nutrition that promotes learning.

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

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

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

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

Revenue from sales was \$119,078 below budget due to the decline in the number of paid meals served. This was offset by the increase in free and reduced meals served; as a result, federal revenue was \$686,754 above budget. The program ended the year with an operating surplus of \$840,048, (i.e., Ending Balance less Prior Year Carryover). This surplus amounts to \$0.18 per meal served or \$81.37 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>Actual</u>	<u>Variance</u> Favorable/ (Unfavorable)
Revenue			
Food Sales	\$ 2,511,719	\$ 2,392,641	\$ (119,078)
State Funding	390,770	383,218	(7,552)
Federal Funding	9,096,117	9,782,871	686,754
Sale of Equipment	-	1,260	1,260
Total Revenue	\$ 11,998,606	\$ 12,559,990	\$ 561,384
Indirect Charges	(828,338)	(868,686)	(40,348)
Local Support	828,338	868,370	40,032
Prior Year Carryover	346,280	346,280	-
Total Resources	\$ 12,344,886	\$ 12,905,954	\$ 561,068
Expenditures			
Salaries	\$ 4,050,501	\$ 4,054,725	\$ (4,224)
Benefits	2,105,841	1,964,532	141,309
Supplies	5,667,922	5,091,742	576,180
Contractual	564,532	705,282	(140,750)
Travel	11,326	5,956	5,370
Equipment	10,000	-	10,000
Internal Transfers (in)/out	(65,236)	(102,610)	37,374
Total Expenditures	\$ 12,344,886	\$ 11,719,626	\$ 625,260
Transfer Out	-	-	-
Total Use of Resources	\$ 12,344,886	\$ 11,719,626	\$ 625,260
Ending Balance	\$ -	\$ 1,186,328	\$ 1,186,328

Special Education

The Special Education program has many funding sources: state apportionment, state special purpose revenue, Medicaid reimbursements, Federal Flow Through, Federal Stimulus, revenue from other districts and local support. State Apportionment is revenue received through a state funding formula as discussed earlier in this report. State Special Purpose Revenue consists of two allocations. The first is for special education students ages birth through 5 years old and not yet enrolled in kindergarten. The second allocation is for special education students enrolled in kindergarten through age 21; this allocation is capped at 12.7% of the annual average resident basic education FTE enrollment for kindergarten through grade 12. Special Education is reimbursed for services (e.g., physical therapy, nursing services, etc.) for students that are Medicaid eligible. Federal Flow Through funding is an entitlement with a base, relative population and poverty allocations. In 2009-10, the district was awarded \$7.5 million in ARRA Federal Stimulus funding as an enhancement to the Federal Flow Through grant. 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. Local Support is revenue from local maintenance and operation levies. In the past the district has applied for and received additional Special Education funding in the form of State and Federal Safety Net grants. For specific information on Federal Stimulus and Federal Flow Through funding of this program see **Appendix C, Grant Activity**.

The state uses an average headcount from October to May to determine the state special purpose revenue funding for the Special Education resident population. For 2009-10 the average was 3,495 students. Based on the state formula, the district was funded for up to an average of 3,458 students (12.7% of 27,226 Total BEA Resident FTE Enrollment). This left approximately 37 students unfunded by the state compared to 39 last year.

The financial summary for the program is shown in **Table 10**. Program revenues were higher than budgeted. This was due to higher than budgeted enrollment of special education students, ages birth through 5 years old and not yet enrolled in kindergarten, and an increase in the number of special education students served from other districts. In addition, certificated salaries and benefits were less than anticipated. However, the savings in salaries and benefits were more than offset by increased costs for contractual services, (e.g., specialized instruction, nursing, physical therapy, etc.). Overall the program ended the year \$392,710 overspent.

Table 10

Special Education Consolidated Program Summary (Programs 145XX, 21XXX and 24XXX)			
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> Favorable/ (Unfavorable)
Revenue			
State Funding	\$ 23,967,124	\$ 24,250,659	\$ 283,535
Federal Funding	14,846,745	14,707,261	(139,484)
Other Districts	1,500,000	1,626,362	126,362
Total Revenue	\$ 40,313,869	\$ 40,584,282	\$ 270,413
Indirect Charges	(2,007,167)	(2,016,599)	(9,432)
Local Support	3,934,677	3,949,233	14,556
Prior Year Carryover	-	-	-
Total Resources	\$ 42,241,379	\$ 42,516,916	\$ 275,537
Expenditures			
Certificated Salaries	\$ 22,623,938	\$ 21,758,382	\$ 865,556
Classified Salaries	7,852,332	8,061,799	(209,467)
Benefits	10,888,164	10,386,216	501,948
Supplies	481,283	392,012	89,271
Contractual	333,662	2,204,737	(1,871,075)
Travel	12,500	46,090	(33,590)
Equipment	20,000	20,908	(908)
Internal Transfers (in)/out	29,500	39,482	(9,982)
Total Expenditures	\$ 42,241,379	\$ 42,909,626	\$ (668,247)
Transfer Out	-	-	-
Total Use of Resources	\$ 42,241,379	\$ 42,909,626	\$ (668,247)
Net Surplus/(Deficit)	\$ -	\$ (392,710)	\$ (392,710)

Transportation

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

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

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

Source: Report 1026-A

The financial summary for the program is shown in **Table 11**. State special purpose revenue was \$127,573 below budget due to fewer basic education riders and students enrolled in kindergarten through fifth grade and living within one mile of their primary school. Expenditures were also below budget due to operating fewer routes than originally anticipated. The program ended the year with an operating surplus of \$397,649, (i.e., Ending Balance less Prior Year Carryover).

Table 11

Transportation Program Summary			
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> Favorable/ (Unfavorable)
Revenue			
Local Support	\$ 5,288,279	\$ 5,228,829	\$ (59,450)
Local Non-Tax	100,000	101,649	1,649
State Special Purpose	5,127,174	4,999,601	(127,573)
Total Revenue	\$ 10,515,453	\$ 10,330,079	\$ (185,374)
Indirect Charges	(379,791)	(370,341)	9,450
Prior Year Carryover	144,710	144,710	-
Total Resources	\$ 10,280,372	\$ 10,104,448	\$ (175,924)
Expenditures			
Salaries	\$ 2,528,739	\$ 2,440,877	\$ 87,862
Benefits	1,237,020	1,101,350	135,670
Supplies	326,710	448,580	(121,870)
Contractual	7,510,382	6,395,977	1,114,405
Travel	3,100	4,293	(1,193)
Equipment	-	-	-
Internal Transfers (in)/out	(1,325,579)	(828,989)	(496,590)
Total Expenditures	\$ 10,280,372	\$ 9,562,089	\$ 718,283
Transfer Out	-	-	-
Total Use of Resources	\$ 10,280,372	\$ 9,562,089	\$ 718,283
Net Surplus/(Deficit)	\$ -	\$ 542,359	\$ 542,359

Career-Technical Education

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

- Remodel and expand the instructional facilities for the automotive technician curriculum at Mount Tahoma High School, supporting the National Automotive Technicians Education Foundation (NATEF) industry certification requirements of the Automotive Service Excellence (ASE). Approximate cost \$9,000
- Convert Foss High School metal foundry to Woods Technology finishing room. Approximate cost \$7,000
- Inspect, decommission and install automotive lifts at Mount Tahoma and Lincoln High Schools. Approximate cost \$7,200
- Remodel and equip the Lincoln High School automotive facility to accommodate a new construction trades pre-apprenticeship program that meets industry standards. Ongoing project, final costs not yet determined
- Purchase new equipment for Office Plus to meet US Postal Service mailing regulations (Tabber). Approximate cost \$5,400
- Replace the Wilson High School glass program's primary gas furnace with a new, more efficient electric furnace. Approximate cost \$45,000
- Upgrade/add software and computers for Arts and Communications programs at Lincoln, Mount Tahoma, Tacoma School of the Arts, and Wilson High Schools. Approximate cost \$60,000
- Build a recording studio for the new Multimedia program at Wilson High School. Ongoing project, final costs not yet determined
- Renovate two greenhouses at Lincoln High School. Approximate cost \$60,000
- Upgrade drafting labs at three high schools and two Career Centers. Approximate cost \$157,500
- Upgrade computers in business education labs and career centers. Spring, 2010, purchases estimated at \$425,000
- Continue providing 1.4 FTE instructional facilitators to mentor new teachers and support all CTE teachers through coaching, workshops and consultation.
- Continue providing certificated career counselor staffing for all high school sites and facilitation of middle school to high school transition activities.
- Continue data collection for program evaluation, including student surveys for grades 8-12 and follow up surveys for the classes of 2008 and 2009.

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

The financial summary for the program is shown in **Table 12**. Program revenues were \$615,530 above budget. This was a result of enrollment in the program being above budget providing additional state apportionment revenue. At the same time, expenditures were below budget. During the 2009-10 year, the program began the process of making needed facilities and equipment upgrades to support quality programs. The program ended the year with an operating surplus of \$147,171, (i.e., Ending Balance less Prior Year Carryover).

Table 12

Career-Technical Education Program Summary (Program 31.XXX, 34.XXX & 38.XXX)			
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> Favorable/ (Unfavorable)
Revenue			
Sales	\$ 60,000	\$ 44,151	\$ (15,849)
State - Apportionment	10,275,323	10,872,408	597,085
State - Special Purpose	-	13,224	13,224
Federal Special Purpose	353,884	374,954	21,070
Total Revenue	<u>\$ 10,689,207</u>	<u>\$ 11,304,737</u>	<u>\$ 615,530</u>
Indirect Charges	(1,194,862)	(1,261,427)	(66,565)
Prior Year Carryover	491,434	491,434	-
Total Resources	<u>\$ 9,985,779</u>	<u>\$ 10,534,744</u>	<u>\$ 548,965</u>
Expenditures			
Certificated Salaries	\$ 5,962,890	\$ 6,096,380	\$ (133,490)
Classified Salaries	500,732	475,041	25,691
Benefits	1,979,944	1,931,631	48,313
Supplies	1,151,771	859,537	292,234
Contractual	286,340	388,800	(102,460)
Travel	72,850	49,181	23,669
Equipment	1,753	60,445	(58,692)
Internal Transfers (in)/out	29,499	35,124	(5,625)
Total Use of Resources	<u>\$ 9,985,779</u>	<u>\$ 9,896,139</u>	<u>\$ 89,640</u>
Net Surplus/(Deficit)	<u>\$ -</u>	<u>\$ 638,605</u>	<u>\$ 638,605</u>

Categorical Programs

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

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

GENERAL FUND CONCLUSION

Table 13 displays the budget and ending fund balance, revenues, and expenditures. The ending fund balance was \$45,858,228, or \$12,702,671 above budget.

Table 13

General Fund	Budget	Actual	Variance Surplus/(Deficit)
Beginning Fund Balance	\$ 37,795,575	\$ 39,376,177	\$ 1,580,602
Revenue	319,694,453	316,968,878	(2,725,575)
Other Financing Sources	2,188,393	823,619	(1,364,774)
Total Resources Available	359,678,421	357,168,674	(2,509,747)
Expenditures	326,222,864	311,310,445	14,912,419
Other Financing Uses	300,000	-	300,000
Total Use of Resources	326,522,864	311,310,445	15,212,419
Ending Fund Balance	\$ 33,155,557	\$ 45,858,228	\$ 12,702,671

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

II. Enrollment and Staffing Information

ENROLLMENT

State funding for school districts is based on the number of full time equivalent (FTE) students enrolled in the district (see also **REVENUE in Section I** of this report). FTE is calculated based on the number of hours of classroom instruction received. **Table 14** displays the variances between actual and budgeted average FTE by individual grade for 2008-09 and 2009-10.

Table 14

K-12 Annual Average FTE Enrollment Two Year Comparison					
	(A) 2008-09 Actual	(B) 2009-10 Budget	(C) 2009-10 Actual	(D) Variance (C)-(A)	(E) Variance (C)-(B)
Kindergarten *	1,155	1,129	1,238	83	109
Grade 1	2,373	2,323	2,255	(118)	(68)
Grade 2	2,293	2,308	2,332	39	24
Grade 3	2,385	2,248	2,209	(176)	(39)
Grade 4	2,328	2,308	2,345	17	37
Grade 5	2,289	2,284	2,244	(45)	(40)
Elementary	12,824	12,601	12,623	(201)	22
Grade 6	1,996	2,105	2,135	139	30
Grade 7	2,147	1,966	2,000	(147)	34
Grade 8	2,061	2,086	2,082	21	(4)
Middle School	6,204	6,157	6,217	13	60
Grade 9	2,661	2,818	2,635	(26)	(183)
Grade 10	2,323	2,316	2,183	(140)	(133)
Grade 11	1,676	1,774	1,834	158	60
Grade 12	1,525	1,352	1,420	(105)	68
High School	8,185	8,261	8,072	(113)	(189)
Home/Private School	0	0	0	0	0
Summer School	8	0	11	3	11
Running Start	197	187	194	(3)	7
Grand Total	27,417	27,205	27,117	(300)	(88)
Fresh Start (FYI)	160	167	189	29	22
Actual data through August 2010					

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

In comparison with 2008-09, actual enrollment for 2009-10. (**Table 14 column (D)**):

Elementary schools (grades K-5) decreased by 201 FTE;
Middle schools (grades 6-8) increased by 13 FTE;
High schools (grades 9-12) decreased by 113 FTE;
Home/Private remained the same;
Summer School increased by 3 FTE;
Running Start (college level courses) decreased by 3 FTE;
and Fresh Start increased by 29 FTE.

The combined variances resulted in a total average decreased 300 student FTE from the prior year.

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.

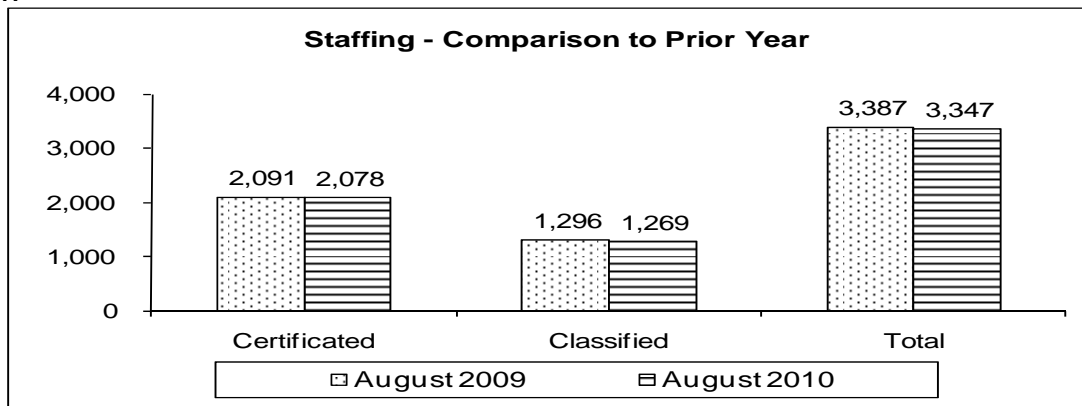
2007-08 was the first school year funding for full day kindergarten was available. The program was phased-in beginning with the schools with the highest poverty levels, (i.e., schools with the highest percentage of students qualifying for free and reduced lunch in the prior school year). Kindergarten students enrolled in a full-year full-day program at a building that does not qualify for full-day state funding will only generate .5 FTE the same as students enrolled in a full-year half-day program. Students enrolled in a full-year full-day program at a building that does qualify for full-day state funding will generate 1.0 FTE. Table 14 does not include funded full-day kindergarten FTE. There were 670 funded FTE in 2008-09. The budget for 2009-10 included 680 funded full-day kindergarten FTE; this enrollment was 713 funded FTE for 2009-10.

Kindergarten students and students who participate for only part of the year or part of each day are calculated as a portion of an FTE. Any district may choose to serve students more hours per day or per year than the state definition of full time equivalent. However, students who attend classes more hours will not generate more than 1.0 FTE for funding purposes.

STAFFING

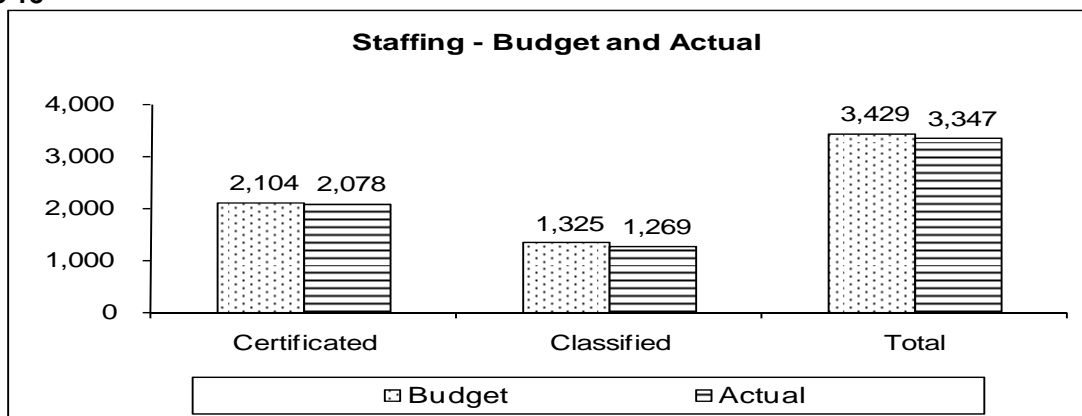
District staffing is divided into two categories: certificated staff – teachers, counselors, librarians, nurses, specialists and principals, and classified staff – classroom aids, secretaries, bus drivers, cooks, custodians, playground staff, maintenance crews, grounds crews, and business support staff. **Table 17** compares the number of filled positions in August 2009 to the number of filled positions in August 2010. The number of certificated and classified staff decreased by 13 and 27 FTE, respectively compared to last year.

Table 17



As shown in **Table 18**, the number of assigned certificated FTE was 2,078 and classified staff FTE was 1,269. Certificated and classified staffing was below budget by 26 and 56 FTE, respectively. Classified staffing was under budget due to vacancies in Food Services and Custodial Services caused by a break in service during the reassignment of staff for open positions. Certificated FTE was below budget due to continued decreasing enrollment.

Table 18



Certificated staffing levels vary with student population. The total change in staffing reflects both the change in student population and any shifts between levels (elementary and secondary). Classified staffing levels vary with major changes in student population, as well as with major projects or with changes in operations of the support functions. **Table 19** compares the number of budgeted FTE to the number of actual FTE by program.

Table 19

Staffing by Program In FTE (Full Time Equivalents)			
Program Description (Number)	Budget	Actual	Variance
* Actual data through August 2010			Favorable/ (Unfavorable)
<u>Certificated Staff</u>			
Basic Education (01XXX)	1,371.100	1,364.091	7.009
Federal Stimulus (1XXXX)	141.550	132.699	8.851
Special Education (2XXXX)	279.000	273.027	5.973
Vocational Education (3XXXX)	91.200	93.473	(2.273)
Compensatory (5XXXX-6XXXX)	199.300	194.409	4.891
Other Instructional (7XXXX)	18.200	16.421	1.779
Community Services (8XXXX)	-	-	-
Support Services (9XXXX)	4.000	4.000	-
Total Certificated	2,104.350	2,078.120	26.230
<u>Classified Staff</u>			
Basic Education (01XXX)	271.314	267.598	3.716
Federal Stimulus (1XXXX)	68.188	63.127	5.060
Special Education (2XXXX)	212.320	204.810	7.510
Vocational Education (3XXXX)	10.688	10.329	0.358
Compensatory (5XXXX-6XXXX)	143.931	134.483	9.449
Other Instructional (7XXXX)	18.755	18.343	0.412
Community Services (8XXXX)	0.688	0.688	-
Support Services (9XXXX)	598.683	569.239	29.444
Total Classified	1,324.565	1,268.617	55.949
Total All Staff	3,428.915	3,346.736	82.179

“Basic education” includes instructional support – principals, librarians, counselors. “Compensatory” programs are programs paid for from special funding or other agencies. “Other instructional” includes several programs – Head Start, ECEAP, ROTC, summer school, Title VI, and several smaller grants. “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.

REPORT: BS	TACOMA SCHOOL DISTRICT NO. 10	PAGE: 1
DATE: 11/07/10	COMBINED BALANCE SHEET - ALL FUNDS	TIME: 12:27
	AS OF August 31, 2010	

	GENERAL	CAPITAL PROJECTS	GOVERNMENTAL FUND TRANSPORTATION VEHICLE	TYPES DEBT SERVICE	ASB	PRIVATE PURPOSE	TRUST FUNDS AGENCY	TOTALS (MEMO ONLY)
Assets								
Imprest Cash	97,910.00	10,000.00	0.00	0.00	11,562.00	0.00	0.00	119,472.00
Cash In Bank - Umpqua Bank	75,498.34	0.00	0.00	0.00	191.80	1,205.00	0.00	76,895.14
Cash In Bank-Key Bank	54,652.05	0.00	0.00	0.00	50,231.21	1,291.76	0.00	106,175.02
Cash In Bank-Key Bank/Food Svc	15,881.41	0.00	0.00	0.00	0.00	0.00	0.00	15,881.41
Cash On Deposit With County	1,569,507.85	488,089.25	9,313.09	98,908.09	42,953.83	13,362.86	33,000.23	2,228,409.48
Warrants Outstanding	826,264.76	466,629.93	0.00	0.00	32,492.15	9,803.99	0.00	1,335,190.83
Taxes Receivable-Current Year	36,647,118.05	0.00	0.00	12,987,326.70	0.00	0.00	0.00	49,634,444.75
Taxes Receivable-Prior Year	1,327,508.80	0.00	0.00	697,870.85	0.00	0.00	0.00	2,025,379.65
Taxes Receivable-Delinquent	618,343.94	2,726.00	0.00	351,957.46	0.00	0.00	0.00	973,027.40
Due From Other Funds	2,060,263.63	205,386.47	0.00	0.00	8,153.23	4,012.55	0.00	2,277,815.88
AR Due From Other Gov't Units	7,075,407.22	0.00	0.00	0.00	0.00	0.00	0.00	7,075,407.22
Accounts Receivable	171,059.44	0.00	0.00	0.00	6,440.05	0.00	0.00	177,499.49
AR Employee Receivable	7,601.06	0.00	0.00	0.00	1,799.15	0.00	0.00	9,400.21
AR Deferred Deposits	839.00	0.00	0.00	0.00	144.50	6,320.00	0.00	7,303.50
Accrued Revenue	12,192.03	209,459.82	0.00	10,196.00	524.49	0.00	0.00	232,372.34
AR Grants - Non-Governmental	456.57	0.00	0.00	0.00	0.00	0.00	0.00	456.57
Inventory-Supplies & Materials	395,253.27	0.00	0.00	0.00	0.00	0.00	0.00	395,253.27
Inventory-Printing & Graphics	61,237.50	0.00	0.00	0.00	0.00	0.00	0.00	61,237.50
Inventory-Maintenance	96,550.05	0.00	0.00	0.00	0.00	0.00	0.00	96,550.05
Inventory-Food Service	495,839.81	0.00	0.00	0.00	0.00	0.00	0.00	495,839.81
Prepaid Items	2,086,428.25	26,093.45	0.00	0.00	44,606.96	0.00	0.00	2,157,128.66
Investments	59,480,000.00	62,758,000.00	2,415,000.00	7,070,000.00	2,290,000.00	420,710.00	28,460.00	134,405,250.00
Investments/Cash with Trustee	0.00	4,342,918.00	0.00	0.00	0.00	0.00	0.00	4,342,918.00
Total Assets	111,523,283.51	67,576,043.06	2,424,313.09	21,216,259.10	2,424,115.07	410,372.46	4,540.23	205,578,926.52
Liabilities and Fund Balance								
Accounts Payable	6,757,298.35	5,938,914.66	0.00	0.00	200,974.23	6,564.16	0.00	12,903,751.40
Accrued Salaries & Benefits	7,402,422.92	11,452.61	0.00	0.00	7,633.30	0.00	0.00	7,421,508.83
Est. Property/Liability Ins Pa	2,934,245.65	0.00	0.00	0.00	0.00	0.00	0.00	2,934,245.65
Horace Mann Auto Ins Payable	1,511.79	0.00	0.00	0.00	0.00	0.00	0.00	1,511.79
Nutrition Svcs Prepaid	91,700.17	0.00	0.00	0.00	0.00	0.00	0.00	91,700.17
FICA/Medicare Payable	615,596.26	0.00	0.00	0.00	0.00	0.00	0.00	615,596.26
Industrial Insurance Payable	11,711.10	0.00	0.00	0.00	0.00	0.00	0.00	11,711.10
Retirement Payable	1,269,895.16	0.00	0.00	0.00	0.00	0.00	0.00	1,269,895.16
Withholding Tax Payable	24,414.50	0.00	0.00	0.00	0.00	0.00	0.00	24,414.50
Involuntary/Court Ordered Paya	13,759.88	0.00	0.00	0.00	0.00	0.00	0.00	13,759.88
Sound Partnership Payable	1,287,861.96	0.00	0.00	0.00	0.00	0.00	0.00	1,287,861.96
Maintenance Deduct & Benefits	461,602.26	0.00	0.00	0.00	0.00	0.00	0.00	461,602.26
UNUM Life Insurance Payable	260.00	0.00	0.00	0.00	0.00	0.00	0.00	260.00
Cancer Insurance Payable	8,700.54	0.00	0.00	0.00	0.00	0.00	0.00	8,700.54
Flex Plan Dependent Care Payab	7,186.83	0.00	0.00	0.00	0.00	0.00	0.00	7,186.83
Flex Plan Medical Payable	182,082.03	0.00	0.00	0.00	0.00	0.00	0.00	182,082.03
TSA Payable	200,944.51	0.00	0.00	0.00	0.00	0.00	0.00	200,944.51
United Way Payable	8,057.99	0.00	0.00	0.00	0.00	0.00	0.00	8,057.99
Veba III/Sick Leave Payable	9,345.66	0.00	0.00	0.00	0.00	0.00	0.00	9,345.66
Salary Deferral	1,116,738.64	0.00	0.00	0.00	0.00	0.00	0.00	1,116,738.64
Benefits And Voluntary Deducti	94,529.44	0.00	0.00	0.00	0.00	0.00	0.00	94,529.44

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

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GENERAL		CAPITAL PROJECTS	GOVERNMENTAL FUND TRANSPORTATION VEHICLE	DEBT SERVICE	ASB	PRIVATE PURPOSE	TRUST FUNDS AGENCY	TOTALS (MEMO ONLY)							
APA Salary Insurance Payable	71,034.72	0.00	0.00	0.00	0.00	0.00	0.00	71,034.72							
Est Unemployment Payable	714,721.43	0.00	0.00	0.00	0.00	0.00	0.00	714,721.43							
Est Compensated Absence Payabl	1,635,723.75	0.00	0.00	0.00	0.00	0.00	0.00	1,635,723.75							
Est Industrial Ins Payable	5,667,711.90	0.00	0.00	0.00	0.00	0.00	0.00	5,667,711.90							
Due To Other Funds	216,202.18	2,021,201.29	0.00	0.00	31,432.07	8,898.22	82.12	2,277,815.88							
AD & D Insurance Payable	18,701.43-	0.00	0.00	0.00	0.00	0.00	0.00	18,701.43-							
Unclaimed Property Payable	3,346.54-	833.05	0.00	0.00	1,416.18	0.00	0.00	1,097.31-							
Sales Tax Payable	65,225.04	0.00	0.00	0.00	0.00	0.00	0.00	65,225.04							
Garnishments Payable	34,271.03	0.00	0.00	0.00	0.00	0.00	0.00	34,271.03							
State Retiree Subsidy Payable	197,118.21	0.00	0.00	0.00	0.00	0.00	0.00	197,118.21							
Deferred Revenue	1,633.62	0.00	0.00	0.00	0.00	0.00	0.00	1,633.62							
Deferred Rev-Tuition	57,525.00	0.00	0.00	0.00	0.00	0.00	0.00	57,525.00							
Deferred Revenue-Grants	145,748.97	0.00	0.00	0.00	0.00	0.00	0.00	145,748.97							
Deferred Rev-Cash Register Sys	134,226.41	0.00	0.00	0.00	118,734.42	3,159.45	0.00	256,120.28							
Deferred Revenue -Taxes Receiv	38,592,970.79	2,726.00	0.00	14,037,155.01	0.00	0.00	0.00	52,632,851.80							
Total Liabilities	65,665,055.22	7,975,127.61	0.00	14,037,155.01	360,190.20	18,621.83	82.12	88,056,231.99							
Reserved For Encumbrances	242,261.37	24,469,298.73	0.00	0.00	4,875.00	3,879.00	0.00	24,720,314.10							
Reserved for Debt Service	0.00	4,342,918.00	0.00	0.00	0.00	0.00	0.00	4,342,918.00							
Reserved for Arbitrage Rebate	0.00	692,763.87	0.00	0.00	0.00	0.00	0.00	692,763.87							
Reserve For Inventory	3,135,308.88	0.00	0.00	0.00	44,606.96	0.00	0.00	3,179,915.84							
Reserve For Self-Insurance	1,500,000.00	337,143.64	0.00	0.00	0.00	0.00	0.00	1,837,143.64							
Reserve For Debt & Fiscal Mgmt	8,605,955.75	0.00	0.00	0.00	0.00	0.00	0.00	8,605,955.75							
Reserve for Technology	0.00	10,805,177.28	0.00	0.00	0.00	0.00	0.00	10,805,177.28							
Reserve For Achievement & SPED	3,770,455.00	0.00	0.00	0.00	0.00	0.00	0.00	3,770,455.00							
Reserve For Carryover	1,510,645.00	0.00	0.00	0.00	0.00	0.00	0.00	1,510,645.00							
Reserve for Construction	0.00	16,479,998.83	0.00	0.00	0.00	0.00	0.00	16,479,998.83							
Reserve For C&I Initiative	4,576,673.00	0.00	0.00	0.00	0.00	0.00	0.00	4,576,673.00							
Unreserved, Designated for Oth	21,516,929.29	0.00	0.00	0.00	0.00	0.00	0.00	21,516,929.29							
Unreserved, Designated Conting	1,000,000.00	2,473,615.10	0.00	0.00	0.00	0.00	0.00	3,473,615.10							
Unreserved Fund Balance	0.00	0.00	2,424,313.09	7,179,104.09	2,014,442.91	387,871.63	4,458.11	12,010,189.83							
Total Fund Balance	45,858,228.29	59,600,915.45	2,424,313.09	7,179,104.09	2,063,924.87	391,750.63	4,458.11	117,522,694.53							
Total Liab and Fund Balance	111,523,283.51	67,576,043.06	2,424,313.09	21,216,259.10	2,424,115.07	410,372.46	4,540.23	205,578,926.52							

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General Fund

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	PRIOR YEAR BUDGET	PRIOR YEAR ACTUAL	UNEXPENDED BUDGET	CURRENT YEAR BUDGET	CURRENT YEAR ACTUAL	UNEXPENDED BUDGET	PERCENT EXPENDED
0 Debit Transfer	2,603,885	3,274,130	(670,245)	3,490,468	2,711,934	778,534	77.70 %
1 Credit Transfer	(2,603,885)	(3,274,130)	670,245	(3,490,468)	(2,711,934)	(778,534)	77.70
2 Certificated Salaries	153,305,814	149,933,113	3,372,701	153,207,814	151,674,855	1,532,959	99.00
3 Classified Salaries	54,726,115	52,033,927	2,692,188	54,961,394	52,750,698	2,210,696	95.98
4 Employee Benefits	71,722,529	68,444,944	3,277,585	67,419,005	64,523,533	2,895,472	95.71
5 Supplies & Materials	15,551,997	12,263,020	3,288,977	21,222,693	14,033,828	7,188,865	66.13
7 Purchased Services	25,254,045	24,978,478	275,567	27,714,609	27,035,511	679,098	97.55
8 Travel	400,426	778,276	(377,850)	522,369	718,644	(196,275)	137.57
9 Capital Equipment	1,334,231	549,350	784,881	1,174,980	573,376	601,604	48.80
Total Expenditures	322,295,157	308,981,108	13,314,049	326,222,864	311,310,445	14,912,419	95.43 %

Report Generation

REPORT: 10IS TACOMA SCHOOL DISTRICT NO. 10
 DATE: 11/07/10 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 General Fund AS OF August 31, 2010

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BUDGET STATUS	General Fund	BUDGET	ACTUAL	UNEXPENDED BUDGET	% OF BUDGET YTD	% OF BUDGET PRIOR YTD
3820	Reserved For Encumbrances	2,018,655	181,817.00	(1,836,838.00)	9.01 %	4.48 %
3840	Reserve For Inventory	1,663,396	1,694,943.00	31,547.00	101.90	37.97
3850	Reserve For Self-Insurance	1,500,000	1,500,000.00	0.00	100.00	100.00
3860	Reserve For Debt & Fiscal Mgmt	8,217,949	10,009,490.00	1,791,541.00	121.80	322.60
3865	Reserve For Achievement & SPED	1,447,002	1,790,695.00	343,693.00	123.75	0.00
3866	Reserve For Carryover	2,392,469	4,532,497.00	2,140,028.00	189.45	225.76
3868	Reserve For C&I Initiative	6,092,772	5,958,057.00	(134,715.00)	97.79	114.00
3870	Unreserved, Designated for Oth	13,000,000	12,708,677.00	(291,323.00)	97.76	508.35
3875	Unreserved, Designated Conting	1,000,000	1,000,000.00	0.00	100.00	100.00
3890	Unreserved Fund Balance	463,332	0.51	(463,331.49)	0.00	0.00
Total Beginning Balance		37,795,575	39,376,176.51	1,580,601.51	104.18%	165.02%
1000	Local Taxes	72,232,664	72,876,735.60	644,071.60	100.89%	104.80%
2000	Local Non-Tax	6,831,491	6,080,371.93	(751,119.07)	89.01	87.84
3000	State - General Purpose	144,208,236	146,132,687.33	1,924,451.33	101.33	99.04
4000	State - Special Purpose	37,228,532	34,727,755.87	(2,500,776.13)	93.28	67.96
5000	Federal - General Purpose	343,183	370,470.60	27,287.60	107.95	107.95
6000	Federal - Special Purpose	57,243,171	54,910,681.12	(2,332,489.88)	95.93	147.78
7000	Revenue - Other Districts	1,500,000	1,626,362.00	126,362.00	108.42	108.42
8000	Revenue - Other Agencies	107,176	243,813.63	136,637.63	227.49	1,365.21
9000	Other Financing Sources	2,188,393	823,618.97	(1,364,774.03)	37.64	37.64
Total Revenue		321,882,846	317,792,497.05	(4,090,348.95)	98.73%	100.47%
Total Resources Available		359,678,421	357,168,673.56	(2,509,747.44)	99.30%	105.00%
01	Basic Education	159,796,239	150,828,089.77	8,968,149.23	94.39%	96.58%
11	Title I Stimulus - Federal	3,907,367	2,990,069.04	917,297.96	76.52	0.00
12	School Improve Grant	0	280,576.66	(280,576.66)	0.00	0.00
13	Impact Aid - Federal	5,952,255	5,192,477.03	759,777.97	87.24	0.00
14	Special Ed Stimulus-Federal	7,216,696	7,071,943.11	144,752.89	97.99	0.00
18	McK-Vento Stimulus-Federal	28,618	28,618.00	0.00	100.00	0.00
19	T2-D Ed Tech Stimulus-Fed	102,699	163,135.57	(60,436.57)	158.85	0.00
21	Special Education - State	28,514,636	29,291,156.72	(776,520.72)	102.72	86.73
24	Special Education - Federal	6,510,047	6,628,552.72	(118,505.72)	101.82	97.25
31	Career & Tech Ed - State	9,156,767	9,534,301.61	(377,534.61)	104.12	105.46
34	Career & Tech Ed MS - State	0	4,159.56	(4,159.56)	0.00	0.00
38	Career & Tech Ed - Federal	337,579	357,678.02	(20,099.02)	105.95	120.62
51	Disadvantaged - Federal	11,511,756	10,077,427.62	1,434,328.38	87.54	93.14
52	School Improvement-Federal	3,595,986	3,506,563.58	89,422.42	97.51	107.73
54	Reading First - Federal	584,694	631,434.30	(46,740.30)	107.99	41.86
55	Learning Asst Program-State	5,180,833	5,148,369.88	32,463.12	99.37	104.21
56	State Institutes & Centers	1,154,667	937,113.13	217,553.87	81.16	91.89
58	Special & Pilot Prog-State	122,927	1,040,002.04	(917,075.04)	846.03	1,028.44
61	Head Start - Federal	4,614,753	4,749,422.08	(134,669.08)	102.92	106.04
64	Limited English - Federal	307,845	482,472.96	(174,627.96)	156.73	157.40
65	Trans Bilingual - State	1,672,090	1,788,835.20	(116,745.20)	106.98	106.17
66	Student Achievement - State	1,447,002	2,466,324.57	(1,019,322.57)	170.44	18.13
68	Indian Education - Federal	125,437	128,607.41	(3,170.41)	102.53	125.45
69	Other Compensatory Programs	0	8,146.55	(8,146.55)	0.00	0.00
73	Summer School	136,000	136,299.40	(299.40)	100.22	100.22

Report Generation

REPORT: 10IS	TACOMA SCHOOL DISTRICT NO. 10	PAGE: 2
DATE: 11/07/10	STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL	TIME: 12:27
General Fund	AS OF August 31, 2010	

BUDGET STATUS	General Fund	BUDGET	ACTUAL	UNEXPENDED BUDGET	% OF BUDGET YTD	% OF BUDGET PRIOR YTD
74	Highly Capable - State	330,130	282,103.16	48,026.84	85.45%	85.06%
75	Professional Dev - State	600,000	372,412.98	227,587.02	62.07	74.00
79	Other Instructional Program	6,606,551	3,010,201.20	3,596,349.80	45.56	46.19
89	Community Services	354,950	486,859.10	(131,909.10)	137.16	117.32
97	District-Wide Support	44,656,119	42,792,036.94	1,864,082.06	95.83	94.34
98	Nutrition Services	11,862,559	11,609,924.58	252,634.42	97.87	107.92
99	Pupil Transportation	10,135,662	9,285,130.78	850,531.22	91.61	89.64
Total Expenditures		326,522,864	311,310,445.27	15,212,418.73	95.34%	96.59%
Total Uses of Resources		326,522,864	311,310,445.27	15,212,418.73	95.34%	96.59%
Ending Fund Balance		33,155,557	45,858,228.29	12,702,671.29	138.31%	256.46%
		=====	=====	=====	=====	=====
3820	Reserved For Encumbrances	2,018,655	242,261.37	(1,776,393.63)	12.00%	5.97%
3840	Reserve For Inventory	1,663,396	3,135,308.88	1,471,912.88	188.49	70.24
3850	Reserve For Self-Insurance	1,500,000	1,500,000.00	0.00	100.00	100.00
3860	Reserve For Debt & Fiscal Mgmt	8,217,949	8,605,955.75	388,006.75	104.72	277.37
3865	Reserve For Achievement & SPED	3,770,455	3,770,455.00	0.00	100.00	0.00
3866	Reserve For Carryover	1,092,742	1,510,645.00	417,903.00	138.24	75.24
3868	Reserve For C&I Initiative	3,281,126	4,576,673.00	1,295,547.00	139.49	87.57
3870	Unreserved, Designated for Oth	10,611,234	21,516,929.29	10,905,695.29	202.78	860.68
3875	Unreserved, Designated Conting	1,000,000	1,000,000.00	0.00	100.00	100.00
Total Ending Fund Balance		33,155,557	45,858,228.29	12,702,671.29	138.31%	192.18%
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REPORT: 10REV DATE: 11/07/10 General Fund	TACOMA SCHOOL DISTRICT NO. 10 STATEMENT OF REVENUE, BUDGET AND ACTUAL AS OF August 31, 2010	PAGE: 1 TIME: 12:27
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BUDGET STATUS	General Fund	BUDGET	CURRENT PERIOD REVENUES	YEAR TO DATE REVENUES	% OF BUDGET
10000 Local Taxes					
411000	Local Property Tax	72,230,723	256,068.41	72,876,735.60	100.89 %
413000	Sale Of Tax Title Property	1,941	0.00	0.00	0.00
Sub Total		72,232,664	256,068.41	72,876,735.60	100.89 %
20000 Local Non-Tax					
421000	Tuition & Fees - Unassigned	163,200	7,133.40	268,890.94	164.76 %
421010	Regular Student Fees	100,000	0.00	102,546.46	102.55
421210	Special Ed Preschool Tuition	86,000	0.00	68,650.00	79.83
421730	Summer School - Tuition & Fees	85,000	1,620.00	64,950.00	76.41
421800	Convenience Fee	0	147.00	19,402.50	0.00
422000	Sales Of Goods, Supplies, & Sv	0	0.00	4,092.95	0.00
422010	Sale of Supplies & Svcs - FR 1	0	0.00	80,182.07	0.00
422020	Sale of Supplies & Svcs - FR 2	0	0.00	20,337.34	0.00
422030	Sale of Supplies & Svcs-School	1,500	0.00	365.34	24.36
422040	Sale of Recoverable Items	102,071	0.00	116,653.04	114.29
422050	Sale of Supplies & Svcs - Trip	0	(49,874.00)	16,827.02	0.00
422060	Sale of Supplies & Svcs - Trip	0	20.00	14,431.90	0.00
422100	Other Storeroom Sales	23,147	0.00	6,844.49	29.57
422200	Copy Center Reimbursements	100,000	5,690.10	63,539.00	63.54
422310	CTE Sales of Goods, Supplies &	60,000	0.00	29,258.15	48.76
422890	Other Community Services	74,000	63,997.36	76,306.79	103.12
422910	Nutrition Service Sales	2,193,990	0.00	2,110,817.60	96.21
422940	NS Sales - Special Events	80,800	11,949.75	45,888.22	56.79
422960	NS Sales - Breakfast	162,929	0.00	142,979.15	87.76
423000	Investment Earnings	850,000	36,344.38	164,555.18	19.36
425000	Gifts, Grants, & Donations (Lo	120,000	10,576.07	179,340.59	149.45
426000	Fines & Damages	65,000	105.00	48,246.86	74.23
427000	Rentals & Leases	356,100	20,284.50	302,553.89	84.96
427020	Facility Use - Utility Surchar	15,000	844.50	16,173.75	107.83
427030	Facility Use - Custodial Labor	175,000	12,792.00	254,218.49	145.27
427040	Facility Use - Field/Stadium M	8,900	440.00	10,532.50	118.34
427050	Facility Use - Security	0	0.00	480.00	0.00
427060	Facility Use - Theater Tech	20,000	962.50	19,943.75	99.72
428000	Insurance Recoveries	0	0.00	93,517.91	0.00
429000	Local Support Non Tax-Unassign	1,198,854	116,330.62	904,197.30	75.42
429001	Procurement Card Rebates	0	15,387.94	53,483.64	0.00
429010	Cash Over/Short	0	(18.52)	(2,504.39)	0.00
429060	Timber Sales	0	0.00	124.10	0.00
429070	CPF Indirect	700,000	700,000.00	700,000.00	100.00
429100	E-Rate Discount	0	0.00	5,613.47	0.00
429230	Photography Commissions	70,000	(437.00)	60,350.60	86.22
429240	Vending-Beverage Commissions	19,000	18,622.90	16,325.12	85.92
429250	Vending-Food Commissions	1,000	26.82	256.21	25.62
Sub Total		6,831,491	972,945.32	6,080,371.93	89.01 %
30000 State, General Purpose					
431000	Apportionment	137,855,101	13,969,001.49	138,647,234.66	100.58 %
431210	Apportionment - Special Ed	5,820,898	590,704.86	5,910,254.13	101.54

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REPORT: 10REV DATE: 11/07/10 General Fund	TACOMA SCHOOL DISTRICT NO. 10 STATEMENT OF REVENUE, BUDGET AND ACTUAL AS OF August 31, 2010	PAGE: 2 TIME: 12:27
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BUDGET STATUS	General Fund	BUDGET	CURRENT PERIOD REVENUES	YEAR TO DATE REVENUES	% OF BUDGET
433000	Local Effort Assistance	532,237	718,920.61	1,575,198.54	295.96 %
	Sub Total	144,208,236	15,278,626.96	146,132,687.33	101.33 %
	40000 State, Special Purpose				
441000	Special Purpose - Unassigned	4,819,839	271,073.00	850,520.10	17.65 %
441210	Special Education	18,146,226	1,838,540.50	18,340,404.74	101.07
441340	CTE Middle School	0	0.00	13,223.68	0.00
441550	Learning Assistance	5,431,067	543,289.29	5,432,892.92	100.03
441560	State Institutions, Centers, a	1,208,936	141,958.78	821,866.64	67.98
441580	Special & Pilot Programs	125,000	83,339.15	1,123,121.21	898.50
441650	Transitional Bilingual	1,672,090	178,883.46	1,788,834.56	106.98
441660	Student Achievement	0	361,488.52	722,921.92	0.00
441740	Highly Capable	252,069	25,187.92	251,151.18	99.64
441980	School Nutrition Services	390,770	10,289.40	383,217.66	98.07
441990	Transportation - Operations	5,127,174	499,960.13	4,999,601.26	97.51
443000	Other State Agencies - Unassig	55,361	0.00	0.00	0.00
	Sub Total	37,228,532	3,954,010.15	34,727,755.87	93.28 %
	50000 Federal, General Purpose				
452000	Direct Federal Revenue - Unass	263,183	16,218.17	266,896.33	101.41 %
454000	Federal in Lieu of Taxes	0	0.00	38,922.78	0.00
455000	Federal Forests	80,000	0.00	64,651.49	80.81
	Sub Total	343,183	16,218.17	370,470.60	107.95 %
	60000 Federal, Special Purpose				
461000	Special Purpose - OSPI Unassig	0	17,500.00	70,000.00	0.00 %
461110	Federal Stimulus - Title I	4,096,093	916,707.60	3,134,501.26	76.52
461120	Federal Stimulus - School Impr	0	281,763.77	294,352.97	0.00
461130	Federal Stimulus - Fiscal Stab	6,841,522	226,557.41	5,664,420.00	82.80
461140	Federal Stimulus - IDEA	7,565,262	2,388,832.39	7,413,519.39	97.99
461180	Federal Stimulus - McKinney-Ve	30,000	3,373.67	30,000.00	100.00
461190	Federal Stimulus	107,659	46,365.42	171,014.03	158.85
461240	Special Ed - Supplemental	6,824,483	1,565,756.65	6,862,383.57	100.56
461380	CTE - Carl Perkins Grant	353,884	170,449.00	343,882.01	97.17
461510	Disadvantaged - Title IA	12,049,584	2,021,281.25	10,550,781.96	87.56
461520	School Improvement - TII, IV,	3,765,009	568,894.15	3,669,268.19	97.46
461540	Reading First - Title IB	605,158	170,850.71	649,982.95	107.41
461640	Limited English Proficiency	314,002	306,262.56	492,121.84	156.73
461890	Other Community Services	62,050	104,753.54	109,700.83	176.79
461910	Regular Lunch Reimbursement	206,432	0.00	183,587.58	88.93
461920	Reduced Price Lunch Reimbusem	887,203	0.00	747,638.00	84.27
461930	Free Lunch Reimbursement	5,213,521	0.00	5,827,010.40	111.77
461950	Regular Breakfast Reimbursemen	25,001	0.00	22,953.58	91.81
461960	Reduced Price Breakfast Reimbu	237,479	0.00	200,923.28	84.61
461970	Free Breakfast Reimbursement	1,736,902	0.00	1,987,139.70	114.41
461980	Free Snack Reimbursement	47,529	0.00	75,258.30	158.34
462610	Head Start	4,983,935	744,498.69	5,129,375.61	102.92
462680	Indian Education - ED	131,496	24,396.56	134,837.76	102.54
463000	Federal Grants Through Other E	21,967	67,217.62	92,398.80	420.63

Report Generation

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DATE: 11/07/10	STATEMENT OF REVENUE, BUDGET AND ACTUAL	TIME: 12:27
General Fund	AS OF August 31, 2010	

BUDGET STATUS	General Fund	BUDGET	CURRENT PERIOD REVENUES	YEAR TO DATE REVENUES	% OF BUDGET
463210	SPED Medicaid Match	457,000	55,110.59	424,969.62	92.99 %
469980	USDA Commodities	680,000	4,758.05	628,659.49	92.45
	Sub Total	57,243,171	9,685,329.63	54,910,681.12	95.93 %
70000	Rev From Other Districts				
471210	Special Education	1,500,000	0.00	1,626,362.00	108.42 %
	Sub Total	1,500,000	0.00	1,626,362.00	108.42 %
80000	Rev From Other Agen/Asso				
481000	Governmental Entities	107,176	106,672.58	221,313.63	206.50 %
485000	Educational Service Districts	0	0.00	22,500.00	0.00
	Sub Total	107,176	106,672.58	243,813.63	227.49 %
90000	Other Financing Sources				
493000	Sale of Equipment	0	7,280.00	37,333.75	0.00 %
499000	Operating Transfers	2,188,393	786,285.22	786,285.22	35.93
	Sub Total	2,188,393	793,565.22	823,618.97	37.64 %
	Total Revenues	321,882,846	31,063,436.44	317,792,497.05	98.73 %

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REPORT: 10EXP-PROG
DATE: 11/07/10
General Fund

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

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PROGRAM AND DESCRIPTION	CURRENT YEAR BUDGET	CURRENT MONTH AMOUNT PAID	CURRENT YEAR YEAR TO DATE	UNEXPENDED BUDGET	PERCENT EXPENDED
01000 Basic Education	141,507,768	8,514,183.74	136,003,127.35	5,504,640.65	96.1100 %
01020 BE School Libraries	0	(1,002.20)	0.00	0.00	0.0000
01030 BE Becca	29,101	3,612.24	5,113.13	23,987.87	17.5700
01031 BE CTE Carryover	(483,937)	0.00	0.00	(483,937.00)	0.0000
01040 BE Building Contribution	286,888	8,318.48	113,050.29	173,837.71	39.4060
01050 BE Kinder Contributions	31,163	0.00	30,428.86	734.14	97.6440
01079 BE Carryover - Misc	(1,655,614)	0.00	0.00	(1,655,614.00)	0.0000
01099 BE Carryover - Transport	505,932	0.00	0.00	505,932.00	0.0000
01110 BE FD Kindergarten State	3,701,106	282,768.69	3,980,889.85	(279,783.85)	107.5590
01125 BE Geiger Drama Donation	762	0.00	744.83	17.17	97.7470
01210 BE SPED Backout	0	585.89	585.89	(585.89)	0.0000
01240 BE SPED Peer Review Pool	75,000	0.00	12,852.04	62,147.96	17.1360
01250 BE Campus Security	1,161,232	64,853.36	1,191,022.78	(29,790.78)	102.5650
01310 BE Para Coverage	25,000	0.00	4,924.70	20,075.30	19.6990
01320 BE Peer Review Pool	115,000	0.00	4,794.25	110,205.75	4.1690
01430 BE Fund Balance	0	10,351.03	21,420.45	(21,420.45)	0.0000
01440 BE Fund Balance	2,077,166	(66,844.46)	1,982,780.24	94,385.76	95.4560
01450 BE FB T2	0	520.38	520.38	(520.38)	0.0000
01460 BE FB I-728 Support	0	1,053.23	1,053.23	(1,053.23)	0.0000
01701 BE Admin Support Pool	233,189	9,752.41	91,445.45	141,743.55	39.2150
01901 BE Running Start	761,031	252,414.50	790,537.87	(29,506.87)	103.8770
01902 BE Fresh Start	765,847	257,476.53	678,046.61	87,800.39	88.5360
01915 BE Barg Enhance 05-08	555,531	53,640.14	1,020,258.74	(464,727.74)	183.6550
01940 BE Athletic/Act Support	89,423	0.00	10.30	89,412.70	0.0120
01980 BE Carryovr Nutrition Sv	(313,081)	0.00	0.00	(313,081.00)	0.0000
01990 BE Curriclm & Inst - Reg	985,765	22,839.76	876,805.61	108,959.39	88.9470
01991 BE Curriclm & Inst - 1x	2,811,646	24,532.80	1,409,525.06	1,402,120.94	50.1320
01992 - BE C&I Optional Days	2,864,336	1,793,317.36	2,608,151.86	256,184.14	91.0560
Total 01 Basic Education	156,130,254	11,232,373.88	150,828,089.77	5,302,164.23	96.6040 %
11500 Title I Stimulus - Fed	3,907,367	583,235.06	2,975,014.38	932,352.62	76.1390 %
11501 TI Stimulus - Fed 11	0	15,054.66	15,054.66	(15,054.66)	0.0000
Total 11 - Title I Stimulus	3,907,367	598,289.72	2,990,069.04	917,297.96	76.5240 %
12500 School Improvement Grant	0	196,807.38	278,301.66	(278,301.66)	0.0000 %
12501 FS School Improve Grant	0	2,275.00	2,275.00	(2,275.00)	0.0000
Total 12 - School Improvement	0	199,082.38	280,576.66	(280,576.66)	0.0000 %
13100 Impact Aid BE - Federal	2,807,185	188,226.34	2,676,583.37	130,601.63	95.3480 %
13600 Impact Aid I728 Fed	244,275	0.00	0.00	244,275.00	0.0000
13610 Impact Aid I728 K-4 Fed	136,389	11,442.57	107,136.34	29,252.66	78.5520
13620 Impact Aid I728 5-12 Fed	1,424,122	125,174.81	1,495,355.60	(71,233.60)	105.0020
13630 Impact Aid I728 ELO Fed	1,340,284	(353,500.18)	913,401.72	426,882.28	68.1500
Total 13 Federal Impact Aid	5,952,255	(28,656.46)	5,192,477.03	759,777.97	87.2350 %
14500 Fed Stimulus SPED IDEAB	6,944,800	1,642,534.95	6,806,936.40	137,863.60	98.0150 %
14510 Fed Stimulus SPED PS	266,132	156,606.17	265,006.71	1,125.29	99.5770

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General Fund

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

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PROGRAM AND DESCRIPTION	CURRENT YEAR BUDGET	CURRENT MONTH AMOUNT PAID	CURRENT YEAR YEAR TO DATE	UNEXPENDED BUDGET	PERCENT EXPENDED
Total 14 Federal ARRA SPED	7,210,932	1,799,141.12	7,071,943.11	138,988.89	98.0730 %
18500 Mc-Vento Stimulas - Fed	28,618	593.76	28,618.00	0.00	100.0000 %
Total 18 Federal ARRA Mc-Vento	28,618	593.76	28,618.00	0.00	100.0000 %
19500 Ed Tech Stimulas - Fed	239,765	11,287.80	111,374.30	128,390.70	46.4510 %
19510 TL21 Stimulas - Federal	21,750	2,748.68	19,784.52	1,965.48	90.9630
19511 Fed Stimulas TL21	46,236	0.00	0.00	46,236.00	0.0000
19520 Peer Coach Stimulas-Fed	55,809	11,271.67	31,976.75	23,832.25	57.2970
Total 19 Federal ARRA Tech Ed	363,560	25,308.15	163,135.57	200,424.43	44.8720 %
21000 Special Education -State	28,464,807	364,875.92	29,217,955.54	(753,148.54)	102.6460 %
21224 SPED Multi-Ortho	84	0.00	0.00	84.00	0.0000
21560 SPED State Safety Net	0	0.00	14,475.14	(14,475.14)	0.0000
21720 SPED District Settlement	50,000	6,395.00	52,954.97	(2,954.97)	105.9100
21900 SPED Work Training Pgm	12,104	0.00	5,771.07	6,332.93	47.6790
Total 21 Special Education St	28,526,995	371,270.92	29,291,156.72	(764,161.72)	102.6790 %
24500 SPED IDEAB Flo Thru 9-10	6,297,307	855,229.50	6,292,453.16	4,853.84	99.9230 %
24509 SPED IDEAB Flo Thru 8-9	0	0.00	82,323.89	(82,323.89)	0.0000
24510 SPED IDEAB 619 PS 9-10	253,222	98,518.67	253,221.98	0.02	100.0000
24615 SPED Transition A	1,139	0.00	553.69	585.31	48.6120
Total 24 Special Education Fed	6,551,668	953,748.17	6,628,552.72	(76,884.72)	101.1740 %
31000 CTE Technical Support	223,338	23,297.80	236,182.33	(12,844.33)	105.7510 %
31510 CTE Administration	1,526,982	27,661.05	1,073,454.81	453,527.19	70.2990
31600 CTE Agriculture & Sci	324,615	18,753.82	311,487.82	13,127.18	95.9560
31605 CTE LFF Harvest	0	0.00	8,714.02	(8,714.02)	0.0000
31610 CTE Business Education	1,766,336	130,837.80	1,807,193.92	(40,857.92)	102.3130
31620 CTE Marketing Education	390,707	18,451.72	398,024.02	(7,317.02)	101.8730
31630 CTE Diverse Occupations	547,786	34,697.56	532,329.58	15,456.42	97.1780
31640 CTE Trade & Industry	1,738,232	88,130.34	1,857,935.28	(119,703.28)	106.8860
31650 CTE Family-Consumer Sci	1,176,440	74,532.40	1,214,357.55	(37,917.55)	103.2230
31670 CTE Technology Education	853,186	49,173.77	913,442.95	(60,256.95)	107.0630
31671 CTE Tech Ed Resale	0	19.78	10,508.69	(10,508.69)	0.0000
31680 CTE Health Occupations	318,262	20,878.11	305,771.86	12,490.14	96.0760
31710 CTE Career Guidance	560,501	40,748.06	562,545.34	(2,044.34)	100.3650
31810 CTE Equipment	0	0.00	46,181.27	(46,181.27)	0.0000
31901 CTE Running Start	169,178	38,420.37	98,043.68	71,134.32	57.9530
31902 CTE Fresh Start	55,737	41,009.13	158,128.49	(102,391.49)	283.7050
Total 31 Career &Tech Ed State	9,651,300	606,611.71	9,534,301.61	116,998.39	98.7880 %
34500 CTE - Middle School	(3,099)	(673.72)	4,159.56	(7,258.56)	134.2230-%
Total 34 Career & Tech Ed MS	(3,099)	(673.72)	4,159.56	(7,258.56)	134.2230-%
38500 CTE Perkins Grant 9-10	361,330	123,885.87	357,678.02	3,651.98	98.9890 %

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General Fund

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

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PROGRAM AND DESCRIPTION	CURRENT YEAR BUDGET	CURRENT MONTH AMOUNT PAID	CURRENT YEAR YEAR TO DATE	UNEXPENDED BUDGET	PERCENT EXPENDED
38501 CTE Perkins Grant 10-11	0	0.00	0.00	0.00	0.0000 %
Total 38 Career &Tech Ed Fed	361,330	123,885.87	357,678.02	3,651.98	98.9890 %
51010 T1 Disadvntgd C/O 9-10	763,140	(42,894.23)	366,521.26	396,618.74	48.0280 %
51500 T1 Disadvantaged 9-10	10,356,508	1,181,737.61	9,212,633.12	1,143,874.88	88.9550 %
51501 T1 Disadvantaged 10-11	0	33,720.29	48,159.13	(48,159.13)	0.0000 %
51509 T1 Disadvantaged 8-9	0	0.00	96,447.32	(96,447.32)	0.0000 %
51510 T1-B Even Start 9-10	227,543	30,149.74	214,245.69	13,297.31	94.1560 %
51600 T1-D Neglct&Del RH 9-10	66,017	(14,149.81)	66,017.00	0.00	100.0000 %
51610 T1-D N&D Mini Grant 9-10	8,090	0.00	139.87	7,950.13	1.7290 %
51760 T1 Dist Improvement 9-10	62,006	401.15	58,399.92	3,606.08	94.1840 %
51780 T1 Improvement Award	15,789	(108.78)	14,096.31	1,692.69	89.2790 %
51787 T1 Improvement Award	768	0.00	768.00	0.00	100.0000 %
Total 51 Disadvantaged Federal	11,499,861	1,188,855.97	10,077,427.62	1,422,433.38	87.6310 %
52010 EETT Peer Coaching 9-10	67,065	(12,171.42)	56,875.45	10,189.55	84.8060 %
52210 T4-A Safe/Drug Free 9-10	222,107	63,551.98	206,333.20	15,773.80	92.8980 %
52410 T2-A Teacher QA C/O 9-10	1,528,891	62,641.40	1,012,328.27	516,562.73	66.2130 %
52470 T2-A Teacher Quality 9-10	2,236,711	141,083.47	2,113,510.19	123,200.81	94.4920 %
52479 T2-A Teacher Quality 8-9	0	0.00	24,281.10	(24,281.10)	0.0000 %
52510 Parent Involvmnt Coord	2,500	0.00	754.18	1,745.82	30.1670 %
52609 T5 Innovative Pgms 8-9	0	0.00	878.36	(878.36)	0.0000 %
52830 T2-D Enhancing Tech 9-10	119,065	6,634.78	90,798.24	28,266.76	76.2590 %
52839 T2-D Enhancing Tech 8-9	0	0.00	804.59	(804.59)	0.0000 %
Total 52 School Improvemnt Fed	4,176,339	261,740.21	3,506,563.58	669,775.42	83.9630 %
54200 Reading First 9-10	626,962	76,320.36	600,020.24	26,941.76	95.7030 %
54209 Reading First 8-9	0	(131.55)	20,645.24	(20,645.24)	0.0000 %
54509 Read 1st Cohort IV 8-9	10,769	0.00	10,768.82	0.18	99.9980 %
Total 54 Reading First,Federal	637,731	76,188.81	631,434.30	6,296.70	99.0130 %
55500 Learning Asst Program	5,684,095	387,061.23	5,148,369.88	535,725.12	90.5750 %
Total 55 Learning Asst Prog St	5,684,095	387,061.23	5,148,369.88	535,725.12	90.5750 %
56510 Remann Hall	1,154,667	104,559.52	937,113.13	217,553.87	81.1590 %
Total 56 State Inst, Ctrs &Hom	1,154,667	104,559.52	937,113.13	217,553.87	81.1590 %
58010 WASL Retake	13,530	6,423.76	7,158.33	6,371.67	52.9070 %
58020 Collection of Evidence	135,100	0.00	19,107.89	115,992.11	14.1440 %
58030 Navigation 101 9-10	23,365	2,473.73	17,270.08	6,094.92	73.9140 %
58040 WAAS-DAW	4,800	0.00	0.00	4,800.00	0.0000 %
58079 Certificated Bonus	755,509	(723.65)	760,920.41	(5,411.41)	100.7160 %
58400 CTE State Grant 9-10	17,000	0.00	14,239.83	2,760.17	83.7640 %
58560 College Readiness 9-10	79,558	9,669.06	42,903.12	36,654.88	53.9270 %
58569 College Readiness 8-9	36,292	0.00	36,292.23	(0.23)	100.0010 %
58589 Navigation 101 8-9	0	(1,160.13)	0.00	0.00	0.0000 %

Report Generation

REPORT: 10EXP-PROG
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General Fund

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

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PROGRAM AND DESCRIPTION	CURRENT YEAR BUDGET	CURRENT MONTH AMOUNT PAID	CURRENT YEAR YEAR TO DATE	UNEXPENDED BUDGET	PERCENT EXPENDED
58620 Navigation 101 9-10	120,000	845.44	83,877.74	36,122.26	69.8980 %
58621 Nav 101 College Spark 11	0	2,697.13	2,697.13	(2,697.13)	0.0000
58640 Sch Imprv Cohort 7 9-10	21,092	1,202.40	21,091.95	0.05	100.0000
58650 Admin Intern 9-10	18,137	0.00	13,156.98	4,980.02	72.5420
58680 WA 1st Robotics 9-10	15,140	0.00	14,838.21	301.79	98.0070
58690 P-3 Partnership Implmnt	10,000	0.00	6,448.14	3,551.86	64.4810
Total 58 Special & Pilot Prog	1,249,523	21,427.74	1,040,002.04	209,520.96	83.2320 %
61510 Head Start Regular 9-10	4,597,269	258,767.16	3,314,989.19	1,282,279.81	72.1080 %
61519 Head Start Regular 8-9	0	(2,204.81)	1,191,464.14	(1,191,464.14)	0.0000
61520 Head Start Train 9-10	50,213	(1,971.88)	8,844.01	41,368.99	17.6130
61529 Head Start Train 8-9	0	0.00	28,116.72	(28,116.72)	0.0000
61550 Head Start ARRA 09-10	278,594	52,266.61	206,008.02	72,585.98	73.9460
Total 61 Head Start, Federal	4,926,076	306,857.08	4,749,422.08	176,653.92	96.4140 %
64500 Limited English 9-10	498,479	245,231.47	480,335.40	18,143.60	96.3600 %
64509 Limited English 8-9	0	0.00	2,137.56	(2,137.56)	0.0000
Total 64 Limited English	498,479	245,231.47	482,472.96	16,006.04	96.7890 %
65000 Transitional Bilingual	1,672,090	352,998.30	1,788,835.20	(116,745.20)	106.9820 %
Total 65 Transition Bilingual	1,672,090	352,998.30	1,788,835.20	(116,745.20)	106.9820 %
66000 I728 Student Achievement	169,586	0.00	0.00	169,586.00	0.0000 %
66100 I728 K-4 Class Size	0	0.00	23,838.54	(23,838.54)	0.0000
66110 I728 K-4 Class Sz C/O	0	4,305.77	58,806.05	(58,806.05)	0.0000
66200 I728 5-12 Class Size	0	80,192.69	122,235.41	(122,235.41)	0.0000
66210 I728 5-12 Class Sz C/O	671,604	27,790.61	783,881.60	(112,277.60)	116.7180
66300 I728 Extended Learning	0	583,013.46	629,156.88	(629,156.88)	0.0000
66310 I728 Ext Learning C/Over	899,506	68,355.65	775,588.67	123,917.33	86.2240
66400 I728 Professional Devel	50,000	27,668.39	72,817.42	(22,817.42)	145.6350
Total 66 I728 Student Achieve	1,790,696	791,326.57	2,466,324.57	(675,628.57)	137.7300 %
68500 Indian Education 9-10	105,352	(16,779.97)	105,352.66	(0.66)	100.0010 %
68501 Indian Education 10-11	0	18,274.02	23,254.75	(23,254.75)	0.0000
Total 68 Indian Ed, Federal	105,352	1,494.05	128,607.41	(23,255.41)	122.0740 %
69200 District Conferences	10,781	200.07	8,146.55	2,634.45	75.5640 %
Total 69 Compensatory, Other	10,781	200.07	8,146.55	2,634.45	75.5640 %
73000 Summer School - District	170,991	40,885.08	127,525.27	43,465.73	74.5800 %
73010 Summer School Programs	10,164	2,977.25	8,774.13	1,389.87	86.3260
Total 73 Summer School	181,155	43,862.33	136,299.40	44,855.60	75.2390 %
74000 Highly Capable	330,130	25,063.37	282,103.16	48,026.84	85.4520 %

Report Generation

REPORT: 10EXP-PROG
DATE: 11/07/10
General Fund

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

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PROGRAM AND DESCRIPTION	CURRENT YEAR BUDGET	CURRENT MONTH AMOUNT PAID	CURRENT YEAR YEAR TO DATE	UNEXPENDED BUDGET	PERCENT EXPENDED
Total 74 Highly Capable	330,130	25,063.37	282,103.16	48,026.84	85.4520 %
75200 Prof Dev-Math & Sci 9-10	687,179	47,734.85	372,412.98	314,766.02	54.1940 %
Total 75 Professional Develop	687,179	47,734.85	372,412.98	314,766.02	54.1940 %
79000 Other Instructional Prog	1,168,042	0.00	0.00	1,168,042.00	0.0000 %
79010 Tuition Based Preschool	166,784	7,350.62	138,084.59	28,699.41	82.7920
79020 - 21st Centry CLC 9-10	60,000	811.25	28,035.85	31,964.15	46.7260
79040 Head Start Contributions	3,899	0.00	1,685.68	2,213.32	43.2340
79050 S Sound Laser All 9-10	47,962	0.00	44,107.43	3,854.57	91.9630
79059 S Sound Laser All 8-9	710	0.00	710.00	0.00	100.0000
79060 21st Century Achievers	29,300	2,111.40	18,528.24	10,771.76	63.2360
79100 Early Childhood Ed 9-10	809,531	60,423.79	865,316.84	(55,785.84)	106.8910
79101 Early Childhood Ed 10-11	0	12,899.70	17,843.71	(17,843.71)	0.0000
79110 Medicaid Admin Match	1,266	(5.42)	1,266.44	(0.44)	100.0350
79122 Project Quality	237	0.00	235.63	1.37	99.4220
79140 Family Literacy 9-10	10,000	0.00	10,000.00	0.00	100.0000
79160 City Truancy 9-10	47,000	0.00	29,816.75	17,183.25	63.4400
79170 Youth Service America	4,216	0.00	2,757.15	1,458.85	65.3970
79180 Pierce Cty Linkages Demo	2,500	(221.87)	2,500.00	0.00	100.0000
79190 ECEAP Contributions	760	0.00	0.00	760.00	0.0000
79200 JROTC - Army 9-10	300,234	16,112.51	268,371.57	31,862.43	89.3870
79210 Readiness To Learn	20,000	0.00	20,000.00	0.00	100.0000
79220 Refugee Impact 9-10	60,870	25,473.16	60,870.00	0.00	100.0000
79230 Arts In Ed Model Dev	23,365	0.00	17,867.17	5,497.83	76.4700
79240 Work Study 9-10	48,291	(749.67)	5,799.05	42,491.95	12.0090
79250 Pierce County Arts/Centr	2,250	0.00	2,250.00	0.00	100.0000
79260 JROTC - Navy 9-10	175,888	12,311.25	172,843.91	3,044.09	98.2690
79270 JROTC Navy Start-up 9-10	1,282	0.00	372.21	909.79	29.0340
79285 Tacoma Kids Rock	1,282	0.00	0.00	1,282.00	0.0000
79290 JROTC - Navy Uniforms 9-	8,828	1,286.08	8,827.80	0.20	99.9980
79309 Lincoln Center Grant 8-9	3,769	(6,084.28)	3,769.00	0.00	100.0000
79310 SPED Community Preschool	132,373	195.35	43,107.72	89,265.28	32.5650
79325 Make A Splash	33	33.46	33.46	(0.46)	101.3940
79348 Rally Grant	142	0.00	0.00	142.00	0.0000
79350 WA State College Access	5,000	1,471.54	4,999.58	0.42	99.9920
79360 Transition Prog Student	20,000	0.00	0.00	20,000.00	0.0000
79380 Sequoia Foundation 9-10	5,000	0.00	5,000.00	0.00	100.0000
79490 Tacoma Truancy Ctr 9-10	44,170	3,360.50	48,034.64	(3,864.64)	108.7490
79500 JROTC - Air Force 9-10	181,975	13,989.68	181,508.62	466.38	99.7440
79518 JROTC - Air Force Disc	162	0.00	0.00	162.00	0.0000
79520 JROTC -Air Force Tuition	2,177	0.00	412.20	1,764.80	18.9340
79530 JROTC - Marines 9-10	168,788	9,812.91	127,822.90	40,965.10	75.7300
79580 Curriculum Fundraising	122,415	11,982.00	106,310.95	16,104.05	86.8450
79590 Read to Me Program	42,247	0.00	42,246.99	0.01	100.0000
79604 Puyallup Tribe Charity	5,672	0.00	0.00	5,672.00	0.0000
79618 Puyallup Tribe 7-8	33,828	(3,389.08)	33,827.51	0.49	99.9990
79619 Puyallup Tribe 8-9	95,000	11,637.64	83,672.03	11,327.97	88.0760
79710 ECEAP/Comm Preschool NET	32,611	1,482.23	32,038.30	572.70	98.2440
79720 Family Connect - Stewart	9,910	0.00	5,542.61	4,367.39	55.9290

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DATE: 11/07/10
General Fund

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

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PROGRAM AND DESCRIPTION	CURRENT YEAR BUDGET	CURRENT MONTH AMOUNT PAID	CURRENT YEAR YEAR TO DATE	UNEXPENDED BUDGET	PERCENT EXPENDED
79780 Hilltop Artists	170,876	14,348.63	172,184.04	(1,308.04)	100.7650 %
79840 Montessori Startup-Geige	0	26,612.80	32,261.78	(32,261.78)	0.0000
79850 Arts Collaboration	32,868	0.00	11,406.61	21,461.39	34.7040
79870 Adult Crossing Guards	215,249	(97.07)	236,074.86	(20,825.86)	109.6750
79884 Nat'l Board Project	106,077	0.00	46,148.80	59,928.20	43.5050
79900 Diagnostic Assessment	65,648	30,985.86	65,647.87	0.13	100.0000
79920 At Risk Kids Act 9-10	12,176	0.00	6,698.19	5,477.81	55.0110
79929 Alt Act At Risk St 8-9	3,041	(324.14)	3,040.52	0.48	99.9840
79992 Flight to the Future	322	0.00	322.00	0.00	100.0000
Total 79 Other Instructional	4,506,026	253,820.83	3,010,201.20	1,495,824.80	66.8040 %
89010 Facility Use	122,100	31,688.05	280,031.47	(157,931.47)	229.3460 %
89020 Facility Use - Fields	5,700	978.00	6,604.43	(904.43)	115.8670
89030 Facility Use - Swim Pool	12,300	650.34	7,138.74	5,161.26	58.0390
89040 Facility Use - Stadiums	13,000	119.79	16,185.57	(3,185.57)	124.5040
89050 Facility Use - Theaters	65,800	4,249.81	67,198.06	(1,398.06)	102.1250
89150 Community Nutrition Svcs	136,050	109,700.83	109,700.83	26,349.17	80.6330
Total 89 Community Services	354,950	147,386.82	486,859.10	(131,909.10)	137.1630 %
97000 District Wide Support	41,737,293	3,407,657.73	39,450,226.19	2,287,066.81	94.5200 %
97090 General Administration	2,188,393	1,326,602.17	1,438,070.75	750,322.25	65.7140
97440 DWS - Fund Balance	261,600	42,432.06	226,950.77	34,649.23	86.7550
97580 Security	1,308,812	192,057.45	1,442,493.33	(133,681.33)	110.2140
97910 ERP Project Support	391,245	11,880.28	234,295.90	156,949.10	59.8850
Total 97 District-wide Support	45,887,343	4,980,629.69	42,792,036.94	3,095,306.06	93.2550 %
98000 Nutrition Services	12,208,839	134,613.61	11,548,851.03	659,987.97	94.5940 %
98030 Summer Nutrition Svcs	0	(15,191.06)	56,810.85	(56,810.85)	0.0000
98100 NSLP ARRA Eqmt Funds	0	0.00	4,262.70	(4,262.70)	0.0000
Total 98 Nutrition Services	12,208,839	119,422.55	11,609,924.58	598,914.42	95.0940 %
99000 Pupil Transportation	10,543,055	220,545.90	9,747,629.55	795,425.45	92.4550 %
99110 Pupil Transport Ex Curr	(170,000)	(290,883.56)	(110,760.18)	(59,239.82)	65.1530
99120 Pupil Transport - FT	(142,683)	(30,959.64)	(351,738.59)	209,055.59	246.5180
99440 Pupil Transport FB	50,000	0.00	0.00	50,000.00	0.0000
Total 99 Pupil Transportation	10,280,372	(101,297.30)	9,285,130.78	995,241.22	90.3190 %
Total General Fund	326,522,864	25,135,539.66	311,310,445.27	15,212,418.73	95.3410 %
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ASSOCIATED STUDENT BODY FUND

The ASB (Associated Student Body) Fund is established for the purpose of supporting extra curricular student activities of a cultural, athletic, recreational or social nature. The funds are generated through students' fund raising, donations and student fees. In 2009-10, the ASB fund had revenues in excess of expenditures and recorded a net increase in its fund balance of \$38,681. The ASB financial statements are next in this section.

Report Generation

REPORT: 40IS
DATE: 11/07/10
Associated Student Body Fund

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

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BUDGET STATUS Associated Student Body Fund	BUDGET	ACTUAL	UNEXPENDED BUDGET	% OF BUDGET YTD	% OF BUDGET PRIOR YTD
Fund Balance Accts	1,659,455	2,025,244.24	365,789.24	122.04 %	127.50 %
Total Beginning Balance	1,659,455	2,025,244.24	365,789.24	122.04%	127.50%
1000 General Student Body	1,457,170	848,492.30	(608,677.70)	58.23%	53.32%
2000 Athletics	243,050	269,879.79	26,829.79	111.04	103.11
3000 Classes	387,550	267,749.13	(119,800.87)	69.09	57.44
4000 Clubs	1,661,006	620,174.61	(1,040,831.39)	37.34	32.82
6000 Private Money	84,000	18,828.03	(65,171.97)	22.41	12.82
Total Revenue	3,832,776	2,025,123.86	(1,807,652.14)	52.84%	46.49%
Total Resources Available	5,492,231	4,050,368.10	(1,441,862.90)	73.75%	68.14%
1000 General Student Body	1,594,147	874,870.08	719,276.92	54.88%	50.65%
2000 Athletics	300,206	170,620.23	129,585.77	56.83	57.04
3000 Classes	332,100	293,295.86	38,804.14	88.32	72.07
4000 Clubs	1,635,222	602,360.03	1,032,861.97	36.84	32.38
6000 Private Money	81,314	45,297.03	36,016.97	55.71	48.05
Total Expenditures	3,942,989	1,986,443.23	1,956,545.77	50.38%	45.27%
Total Uses of Resources	3,942,989	1,986,443.23	1,956,545.77	50.38%	45.27%
Total Ending Fund Balance	1,549,242	2,063,924.87	514,682.87	133.22%	132.62%
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Rev and Exp with Adoptd Budget

REPORT : TS311
DATE : 11/07/10

TACOMA SCHOOL DISTRICT NO. 40
ASSOCIATED STUDENT BODY FUND
REVENUES & EXPENDITURES WITH ADOPTED BUDGET
FOR THE YEAR ENDED AUGUST 31, 2010

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S C H O O L	BEGINNING BALANCE	REVENUES	EXPENDITURES	ADOPTED BUDGETED EXPENDITURES	FUND BALANCE W/O IMPREST FUNDS	IMPREST FUNDS	FUND BALANCE
DISTRICT FINANCE	2,036.80	140.49	18.00	0.00	2,159.29	0.00	2,159.29
ARLINGTON	280.97	456.78	422.82	1,250.00	314.93	0.00	314.93
BIRNEY	9,377.22	7,491.91	9,622.61	24,000.00	7,246.52	0.00	7,246.52
BLIX	3,525.75	523.46	1,113.63	8,800.00	2,935.58	0.00	2,935.58
BOZE	4,569.75	14,604.47	15,466.71	13,434.00	3,707.51	0.00	3,707.51
BROWNS PT	9,805.36	12,987.50	12,554.77	40,075.00	10,238.09	0.00	10,238.09
BRYANT	10,292.04	2,393.64	4,840.75	19,100.00	7,844.93	0.00	7,844.93
CRESCENT HTS	1,360.16	4,542.13	4,535.29	3,400.00	1,367.00	0.00	1,367.00
DELONG	12,269.69	17,336.23	11,162.21	16,405.00	18,443.71	0.00	18,443.71
DOWNING	8,349.32	19,562.93	21,706.97	20,500.00	6,205.28	0.00	6,205.28
EDISON	925.36	5,337.93	1,293.12	5,000.00	4,970.17	0.00	4,970.17
FAWCETT	1,248.07	10,995.45	7,441.77	3,200.00	4,801.75	0.00	4,801.75
FERN HILL	2,421.12	2,437.68	3,691.94	10,350.00	1,166.86	0.00	1,166.86
FRANKLIN	5,982.05	343.07	2,250.78	6,500.00	4,074.34	0.00	4,074.34
GEIGER	1,876.10	6.14	320.00	1,000.00	1,562.24	0.00	1,562.24
GRANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
STAFFORD	0.00	0.00	0.00	0.00	0.00	0.00	0.00
JEFFERSON	4,758.41	7,128.58	6,672.79	5,200.00	5,214.20	0.00	5,214.20
LARCHMONT	9,538.20	10,886.46	9,633.98	16,500.00	10,790.68	0.00	10,790.68
LISTER	11,612.95	14,393.39	13,173.40	25,200.00	12,832.94	0.00	12,832.94
LOWELL	3,334.75	812.67	1,474.10	1,925.00	2,673.32	0.00	2,673.32
LYON	9,421.29	3,070.13	2,995.19	4,550.00	9,496.23	0.00	9,496.23
MANITOU PK	9,771.63	17,761.09	17,299.09	7,425.00	10,233.63	0.00	10,233.63
MANN	4,539.57	745.56	2,889.73	6,200.00	2,395.40	0.00	2,395.40
MCCARVER	3,812.27	3,321.27	5,525.14	7,500.00	1,608.40	0.00	1,608.40
MCKINLEY	3,140.15	4,042.48	3,772.65	5,200.00	3,409.98	0.00	3,409.98
NE TACOMA	3,680.34	14,052.47	13,721.56	6,400.00	4,011.25	0.00	4,011.25
PT DEFIANCE	19,364.33	23,742.78	25,197.74	23,330.00	17,909.37	0.00	17,909.37
REED	6,614.07	13,513.08	12,952.64	11,700.00	7,174.51	0.00	7,174.51
ROOSEVELT	2,656.96	101.76	315.33	2,790.00	2,443.39	0.00	2,443.39
SHERIDAN	9,601.16	1,427.42	1,925.73	4,500.00	9,102.85	0.00	9,102.85
SHERMAN	4,632.45	13,055.03	12,374.90	14,000.00	5,312.58	0.00	5,312.58
STANLEY	2,947.36	10.75	258.62	1,900.00	2,699.49	0.00	2,699.49
SKYLINE	12,429.59	22,810.65	21,491.46	10,575.00	13,748.78	0.00	13,748.78
WAINWRIGHT	4,915.64	866.74	428.03	3,700.00	5,354.35	0.00	5,354.35
HOYT	1,073.49	14,075.74	14,772.24	22,400.00	376.99	0.00	376.99
WHITMAN	9,168.83	2,341.14	4,316.53	3,600.00	7,193.44	0.00	7,193.44
WHITTIER	6,752.90	12,881.42	11,756.96	20,400.00	7,877.36	0.00	7,877.36
GIAUDRONE	59,289.68	32,745.13	39,458.55	83,155.00	52,576.26	0.00	52,576.26
BAKER	48,745.68	58,481.98	43,252.38	23,230.00	63,975.28	0.00	63,975.28
GAULT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GRAY	89,314.15	56,081.82	54,000.46	109,400.00	91,395.51	0.00	91,395.51
HUNT	20,757.75	7,253.52	11,891.61	31,250.00	16,119.66	0.00	16,119.66
JASON LEE	25,896.53	10,755.49	12,241.33	67,300.00	24,410.69	0.00	24,410.69
MASON	12,639.81	13,490.38	14,933.58	39,950.00	11,196.61	0.00	11,196.61
MCILVAIGH	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MEEKER	66,726.03	172,531.58	153,907.74	219,000.00	85,349.87	0.00	85,349.87
STEWART	120,277.89	61,807.69	81,997.84	97,250.00	100,087.74	0.00	100,087.74
TRUMAN	59,115.99	38,298.05	46,072.10	67,850.00	51,341.94	0.00	51,341.94
1ST CREEK	16,538.02	42,521.34	41,537.67	52,000.00	17,521.69	0.00	17,521.69

Rev and Exp with Adoptd Budget

REPORT : TS311
DATE : 11/07/10

TACOMA SCHOOL DISTRICT NO. 40
ASSOCIATED STUDENT BODY FUND
REVENUES & EXPENDITURES WITH ADOPTED BUDGET
FOR THE YEAR ENDED AUGUST 31, 2010

PAGE: 2
TIME: 12:29:41

S C H O O L	BEGINNING BALANCE	REVENUES	EXPENDITURES	ADOPTED BUDGETED EXPENDITURES	FUND BALANCE W/O IMPREST FUNDS	IMPREST FUNDS	FUND BALANCE
FOSS	177,027.31	153,259.01	171,170.27	329,588.00	159,116.05	0.00	159,116.05
LINCOLN	107,577.91	177,182.23	185,269.55	230,645.00	99,490.59	0.00	99,490.59
MT TAHOMA	283,374.45	195,561.12	196,999.46	632,846.00	281,936.11	0.00	281,936.11
STADIUM	350,613.75	269,772.36	260,872.87	738,430.00	359,513.24	0.00	359,513.24
WILSON	230,567.67	249,241.00	244,824.20	666,306.00	234,984.47	0.00	234,984.47
OAKLAND	1,360.40	1,517.85	1,074.71	125.00	1,803.54	0.00	1,803.54
TSOTA	30,320.09	13,624.66	16,957.39	49,555.00	26,987.36	0.00	26,987.36
SAMI	0.00	1,110.73	0.00	11,100.00	1,110.73	0.00	1,110.73
C&I	26,585.58	89.00	-31.51	0.00	26,706.09	0.00	26,706.09
DISTRICT A&A	41,688.97	179,271.47	111,403.27	76,000.00	109,557.17	0.00	109,557.17
YOUNG AMBASSADORS	38,740.48	10,327.03	19,220.58	40,000.00	29,846.93	0.00	29,846.93
CAB	0.00	0.00	0.00	0.00	0.00	0.00	0.00
T O T A L S	2,025,244.24	2,025,123.86	1,986,443.23	3,942,989.00	2,063,924.87	0.00	2,063,924.87

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 funding assistance, 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 and technology improvements including related infrastructure in the district facilities. As a result of these activities, the fund balance accounts have changed from last year.

The **Reserve for Encumbrance** increased \$24,115,010 compared to last year. The ending balance in this category is equal to the amount of outstanding purchase orders at the end of the 2009-10 year and will be cleared in the next fiscal year. Over \$20 million of this increase represents the new Baker Middle School project. The remaining variance is spread between the remaining bond (i.e., Geiger Elementary School new construction) and levy (i.e., Hunt Middle School and Washington Elementary School) projects.

The **Reserve for Debt Service** increased \$4,342,918 compared to last year. This category is used to accumulate and restrict fund balance for future payment of contractual obligations incurred and carried on the schedule of long-term debt. The amount listed is the remainder of the Qualified Zone Academy Bonds (QZAB) to be paid from the Capital Projects fund in future years.

The **Reserve for Arbitrage Rebate** decreased \$583,819 compared to last year. The balance in this category represents the amount the district estimates it will pay to the Internal Revenue Service in future periods. The balance has been reduced based on calculations provided by a third party vendor based on the investments and cash flows of the \$450 million in bond funds.

The **Reserve for Self-Insurance** increased \$337,144 compared to last year. This category is used to restrict fund balance for future losses not covered by insurance. The amount listed represents a required set-aside due to litigation on the Foss High School modernization project.

The **Reserved for Technology** decreased \$6,723,082 compared to last year due to the completion of Technology projects during the year as well as transferring the remaining purchase order balances to the Reserve for Encumbrance category at year end.

The **Reserve for Construction** decreased \$43,898,715 compared to last year due to the completion of construction projects during the year as well as transferring funds to the Reserve for Encumbrances category as purchase orders are issued.

The **Unreserved, Designated for Contingencies** increased \$1,791,266 compared to last year. This category is used to accumulate and designate funds for future use. This category increased \$1.58 million due to the sale of the Mullen property. The remaining variance was due to changes in the other fund balance categories.

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

- The district is working with Historic Tacoma on a project to document and preserve Tacoma's historic schools. The following sites will be nominated this year:
 - Central Administration Building (1912 construction)
 - Jason Lee Middle School (1924 construction)
 - McCarver Elementary School
 - Stewart Middle School
 - Fern Hill Elementary School (1911, 1919 and 1925 construction)
 - Whitman Elementary School
- The construction of First Creek Middle School was completed. Students from Gault and McIlvaigh Middle Schools began attending the new First Creek Middle School in September 2009.
- A state-wide change in the interpretation of allowable capital fund expenditures occurred in February 2007. This change required software maintenance agreements, formerly paid from capital funds, to be expensed in the general fund. However, the capital projects fund can transfer revenue to the general fund for these expenditures. The district transferred \$786,285 in 2009-10 for student and financial applications.

Small capital projects planning include:

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

Report Generation

REPORT: 2015
 DATE: 11/07/10
 Capital Projects Fund

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

PAGE: 1
 TIME: 12:27

BUDGET STATUS	Capital Projects Fund	BUDGET	ACTUAL	UNEXPENDED BUDGET	% OF BUDGET YTD	% OF BUDGET PRIOR YTD
3820	Reserved For Encumbrances	0	354,289.00	354,289.00	0.00 %	0.00 %
3835	Reserved for Arbitrage Rebate	0	1,276,583.00	1,276,583.00	0.00	0.00
3863	Reserve for Technology	0	17,528,259.00	17,528,259.00	0.00	0.00
3867	Reserve for Construction	0	60,378,713.34	60,378,713.34	0.00	0.00
3875	Unreserved, Designated Conting	0	682,349.00	682,349.00	0.00	0.00
3890	Unreserved Fund Balance	100,000,000	0.00	(100,000,000.00)	0.00	0.00
	Total Beginning Balance	100,000,000	80,220,193.34	(19,779,806.66)	0.00 %	0.00 %
1000	Local Taxes	0	36.03	36.03	0.00%	0.00%
2000	Local Non-Tax	311,800	494,019.77	182,219.77	158.44	23.42
4000	State Special Purpose	5,348,255	3,539,082.68	(1,809,172.32)	66.17	21.29
9000	Other Financing Sources	5,680,000	1,578,780.60	(4,101,219.40)	27.80	131.57
	Total Revenue	11,340,055	5,611,919.08	(5,728,135.92)	49.49%	28.16%
	Total Resources Available	111,340,055	85,832,112.42	(25,507,942.58)	77.09%	71.57%
11	- Site Purchases	0	53,654.54	(53,654.54)	0.00%	15.78%
12	- Site Improvements	164,300	3,053,671.98	(2,889,371.98)	1,858.60	900.40
21	- New Buildings	15,382,600	11,904,833.46	3,477,766.54	77.39	30.07
22	- Remodeled Building	30,000,000	3,319,091.54	26,680,908.46	11.06	12.61
31	- Initial Equipment	7,062,300	7,700,019.00	(637,719.00)	109.03	48.21
51	- Sale of Real Estate	0	29,161.50	(29,161.50)	0.00	0.00
61	- Bond Legal Costs	0	82,186.95	(82,186.95)	0.00	0.00
63	- Bond Issuance Costs	150,000	0.00	150,000.00	0.00	0.00
91	- Debt Principal	0	88,578.00	(88,578.00)	0.00	0.00
	Total Expenditures	52,759,200	26,231,196.97	26,528,003.03	49.72%	31.72%
	Other Financing Uses	2,276,971	0.00	2,276,971.00	0.00%	0.00%
	Total Uses of Resources	55,036,171	26,231,196.97	28,804,974.03	47.66%	31.68%
	Ending Fund Balance	56,303,884	59,600,915.45	3,297,031.45	105.86%	160.50%
3820	Reserved For Encumbrances	0	24,469,298.73	24,469,298.73	0.00%	0.00%
3830	Reserved for Debt Service	0	4,342,918.00	4,342,918.00	0.00	0.00
3835	Reserved for Arbitrage Rebate	0	692,763.87	692,763.87	0.00	0.00
3850	Reserve For Self-Insurance	0	337,143.64	337,143.64	0.00	0.00
3863	Reserve for Technology	0	10,805,177.28	10,805,177.28	0.00	0.00
3867	Reserve for Construction	0	16,479,998.83	16,479,998.83	0.00	0.00
3875	Unreserved, Designated Conting	0	2,473,615.10	2,473,615.10	0.00	0.00
3890	Unreserved Fund Balance	100,000,000	0.00	(100,000,000.00)	0.00	0.00
	Total Ending Balance	100,000,000	59,600,915.45	(40,399,084.55)	59.60%	59.60%

Report Generation

REPORT: 20REV
DATE: 11/07/10
Capital Projects Fund

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

PAGE: 1
TIME: 12:27

BUDGET STATUS	Capital Projects Fund	BUDGET	CURRENT PERIOD REVENUES	YEAR TO DATE REVENUES	% OF BUDGET
411000	10000 Local Taxes Local Property Tax	0	0.00	36.03	0.00 %
	Sub Total	0	0.00	36.03	0.00 %
423000	20000 Local Non-Tax Investment Earnings	271,800	49,609.55	244,299.77	89.88 %
429050	Mitigation Fees	40,000	0.00	1,500.00	3.75
429100	E-Rate Discount	0	0.00	248,220.00	0.00
	Sub Total	311,800	49,609.55	494,019.77	158.44 %
	30000 State, General Purpose				
441300	40000 State, Special Purpose State Matching - Paid Direct t	5,348,255	285,980.59	3,539,082.68	66.17 %
	Sub Total	5,348,255	285,980.59	3,539,082.68	66.17 %
	50000 Federal, General Purpose				
	60000 Federal, Special Purpose				
	70000 Rev From Other Districts				
	80000 Rev From Other Agen/Asso				
	90000 Other Financing Sources				
491000	Sale of Bonds	4,100,000	0.00	0.00	0.00 %
492000	Sale of Real Property	1,580,000	0.00	1,578,780.60	99.92
	Sub Total	5,680,000	0.00	1,578,780.60	27.80 %
	Total Revenues	11,340,055	335,590.14	5,611,919.08	49.49 %

VI. Transportation
Vehicle Fund

TRANSPORTATION VEHICLE FUND

The transportation vehicle fund is used to account for revenue, expenditures and related debt service incurred for district owned pupil transportation equipment. This includes the purchase, major repair, rebuilding, and/or disposal of buses.

Currently, the district maintains a fleet of 65 yellow buses operating approximately 48 Special Education routes. In 2000, the district began a long-term bus replacement plan that is to be self supporting through the use of state bus depreciation payments. In 2009-10, the district received \$543,488 in depreciation from the state for district buses. Through the bus replacement plan, the district purchased a total of five new buses this year. In addition, the district is planning to replace five more buses in 2010-11 and five buses each year for the following four subsequent years. This plan includes upgrades which address emerging safety requirements for the transportation of students. To that end, the district implemented digital cameras and installed global positioning systems (GPS) in all buses in the 2009-10 school year.

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

Report Generation

BUDGET STATUS	Transportation Vehicle Fund	BUDGET	ACTUAL	UNEXPENDED BUDGET	% OF BUDGET YTD	% OF BUDGET PRIOR YTD
890 Unreserved Fund Balance		1,950,000	2,334,189.34	384,189.34	119.70 %	130.77 %
Total Beginning Balance		1,950,000	2,334,189.34	384,189.34	119.70 %	130.77 %
2000 Local Non-Tax		15,000	9,425.15	(5,574.85)	62.83%	23.56%
4000 State - Special Purpose		485,000	543,488.24	58,488.24	112.06	135.87
9000 Other Financing Sources		0	16,110.36	16,110.36	0.00	0.00
Total Revenue		500,000	569,023.75	69,023.75	113.81%	129.32%
Total Resources Available		2,450,000	2,903,213.09	453,213.09	118.50%	130.48%
5910 Barcoded Eqmt - Buses		1,105,000	478,437.91	626,562.09	43.30%	76.55%
Total Expenditures		1,105,000	478,437.91	626,562.09	43.30%	76.55%
Total Uses of Resources		1,105,000	478,437.91	626,562.09	43.30%	76.55%
Total Ending Fund Balance		1,345,000	2,424,775.18	1,079,775.18	180.28%	151.55%
890 Unreserved Fund Balance		1,950,000	2,424,775.18	474,775.18	124.35%	135.84%
Total Ending Balance		1,950,000	2,424,775.18	474,775.18	124.35%	135.84%

Report Generation

REPORT: 90REV
DATE: 11/08/10
Transportation Vehicle Fund

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

PAGE: 1
TIME: 10:14

BUDGET STATUS	Transportation Vehicle Fund	BUDGET	CURRENT PERIOD REVENUES	YEAR TO DATE REVENUES	% OF BUDGET
10000	Local Taxes	-----	-----	-----	-----
20000	Local Non-Tax	-----	-----	-----	-----
423000	Investment Earnings	15,000	1,661.42	9,425.15	62.83 %
	Sub Total	15,000	1,661.42	9,425.15	62.83 %
30000	State, General Purpose	-----	-----	-----	-----
40000	State, Special Purpose	-----	-----	-----	-----
444990	Transportation - Depreciation	485,000	0.00	543,488.24	112.06 %
	Sub Total	485,000	0.00	543,488.24	112.06 %
50000	Federal, General Purpose	-----	-----	-----	-----
60000	Federal, Special Purpose	-----	-----	-----	-----
70000	Rev From Other Districts	-----	-----	-----	-----
80000	Rev From Other Agen/Asso	-----	-----	-----	-----
90000	Other Financing Sources	-----	-----	-----	-----
493000	Sale of Equipment	0	0.00	16,110.36	0.00 %
	Sub Total	0	0.00	16,110.36	0.00 %
		-----	-----	-----	-----
	Total Revenues	500,000	1,661.42	569,023.75	113.81 %
		=====	=====	=====	=====

VII. Debt Service
Fund

DEBT SERVICE FUND

The debt service fund is used to account for the current year's principal and interest payments on the District's outstanding bonds. Property taxes are the primary revenue source used to make the semi-annual payments on the voted debt, or Unlimited Tax General Obligation (UTGO) bonds. Investment earnings and prior years' bond premium account for the remaining funds needed to make the payments on the UTGO bonds.

Qualified Zone Academy Bonds (QZAB) are non-voted debt instruments, which are a result of special interest-free financing arrangements made in 1999 and 2000 for capital projects. A transfer is made from a sinking fund in the Capital Projects Fund into the Debt Service fund each December 1st and June 1st to cover the semi-annual payments on this debt.

For the fiscal year ending August 31, 2010 the District made principal payments of \$13,128,578 and interest payments of \$14,016,813 out of the Debt Service Fund. The following is a schedule of the District's long-term voted and non-voted bond debt.

Long Term Bond Debt	Beginning Balance September 1, 2009	2009-10 Principal Payments	Ending Balance August 31, 2010	Amount Due within One Year
1999 QZAB	\$ 3,280,000	\$ -	\$ 3,280,000	\$ -
2000 QZAB	1,151,496	88,578	1,062,918	88,578
2001 UTGO	17,500,000	7,500,000	10,000,000	2,590,000
2003 UTGO	69,100,000	3,000,000	66,100,000	8,000,000
2005 Refunding of 2001 UTGO	147,420,000	690,000	146,730,000	700,000
2005 UTGO	42,890,000	-	42,890,000	-
2005B UTGO	13,150,000	1,850,000	11,300,000	-
	<u>\$ 294,491,496</u>	<u>\$ 13,128,578</u>	<u>\$ 281,362,918</u>	<u>\$ 11,378,578</u>

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

Report Generation

REPORT: 30IS	TACOMA SCHOOL DISTRICT NO. 10	PAGE: 1
DATE: 11/07/10	STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL	TIME: 12:27
DSF/LTDG Fund	AS OF August 31, 2010	

BUDGET STATUS	DSF/LTDG Fund	BUDGET	ACTUAL	UNEXPENDED BUDGET	% OF BUDGET YTD	% OF BUDGET PRIOR YTD
	890 Unreserved Fund Balance	2,500,000	2,409,973.64	(90,026.36)	96.40 %	47.18 %
	Total Beginning Balance	2,500,000	2,409,973.64	(90,026.36)	96.40 %	47.18 %
	1000 Local Taxes	31,957,400	31,805,847.46	(151,552.54)	99.53%	84.55%
	2000 Local Non-Tax	42,000	21,789.20	(20,210.80)	51.88	9.26
	9000 Other Financing Sources	388,578	88,578.00	(300,000.00)	22.80	100.00
	Total Revenue	32,387,978	31,916,214.66	(471,763.34)	98.54%	84.11%
	Total Resources Available	34,887,978	34,326,188.30	(561,789.70)	98.39%	79.73%
	5728 Principal Payments	13,428,578	13,128,578.00	300,000.00	97.77%	53.37%
	5730 Interest Payments	14,016,813	14,016,812.50	0.50	100.00	92.58
	5790 Other Expenditures	250,000	1,693.71	248,306.29	0.68	0.68
	Total Expenditures	27,695,391	27,147,084.21	548,306.79	98.02%	67.89%
	Total Uses of Resources	27,695,391	27,147,084.21	548,306.79	98.02%	67.89%
	Total Ending Fund Balance	7,192,587	7,179,104.09	(13,482.91)	99.81%	234.40%
	890 Unreserved Fund Balance	2,500,000	7,179,104.09	4,679,104.09	287.16%	140.55%
	Total Ending Balance	2,500,000	7,179,104.09	4,679,104.09	287.16%	140.55%

Report Generation

BUDGET STATUS	DSF/LTDG Fund	BUDGET	CURRENT PERIOD REVENUES	YEAR TO DATE REVENUES	% OF BUDGET
	10000 Local Taxes				
411000	Local Property Tax	31,957,400	94,688.76	31,805,847.46	99.53 %
	Sub Total	31,957,400	94,688.76	31,805,847.46	99.53 %
	20000 Local Non-Tax				
423000	Investment Earnings	42,000	10,660.79	21,789.20	51.88 %
	Sub Total	42,000	10,660.79	21,789.20	51.88 %
	30000 State, General Purpose				
	40000 State, Special Purpose				
	50000 Federal, General Purpose				
	60000 Federal, Special Purpose				
	70000 Rev From Other Districts				
	80000 Rev From Other Agen/Asso				
	90000 Other Financing Sources				
499000	Operating Transfers	388,578	0.00	88,578.00	22.80 %
	Sub Total	388,578	0.00	88,578.00	22.80 %
	Total Revenues	32,387,978	105,349.55	31,916,214.66	98.54 %

APPENDIX A

Year-End Financial 2009-10			
	(1) Budget	(2) Actual	(3) Variance (1) vs. (2)
Beginning Fund Balance	\$ 37,795,575	\$ 39,376,177	\$ 1,580,602
Revenue	319,694,453	316,968,878	(2,725,575)
Other Financing Sources	<u>2,188,393</u>	<u>823,619</u>	<u>(1,364,774)</u>
Total Resources Available	359,678,421	357,168,674	(2,509,747)
Expenditures	326,222,864	311,310,445	14,912,419
Other Financing Uses	<u>300,000</u>	<u>-</u>	<u>300,000</u>
Total Use of Resources	326,522,864	311,310,445	15,212,419
Ending Fund Balance	<u>\$ 33,155,557</u>	<u>\$ 45,858,228</u>	<u>\$ 12,702,671</u>
Detail of Ending Fund Balance			
Reserve for Encumbrances	2,018,655	242,261	(1,776,394)
Reserve for Inventory	1,663,396	3,135,309	1,471,913
Reserve for Self-Insurance	1,500,000	1,500,000	-
Reserve for Debt and Fiscal	8,217,949	8,605,956	388,007
Reserve for Carryover	1,092,742	1,510,645	417,903
Reserve for Curriculum Initiative	3,281,126	4,576,673	1,295,547
Reserve for Student Achievement	-	-	-
Reserve for Special Education	3,770,455	3,770,455	-
Unreserve, Designated for Other Items	10,611,234	21,516,929	10,905,695
Unreserve, Designated for Contingencies	1,000,000	1,000,000	-
Unreserved Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balance	<u>\$ 33,155,557</u>	<u>\$ 45,858,228</u>	<u>\$ 12,702,671</u>

Tacoma Public Schools
Curriculum and Instruction - Schedule of Expenditures

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

Optional Days

876,000 1,600,000 -

Total

\$3,083,243	\$4,271,172	\$3,607,037
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Tacoma Public Schools
Curriculum and Instruction - Schedule of Expenditures

BRC	Description	Actual Expenditures to Date							Total Expenditures
		2003-2004	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010	
700	Curriculum Direction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
708	Technology Training	246,464	135,812	41,785	(551)	-	-	-	1,426,810
709	Elem Curriculum Support	-	69,579	(835)	-	-	-	-	1,781,251
710	General	219,089	182,616	(24,468)	6,223	-	-	-	7,142,305
711	Mathematics K-12	146,641	82,011	18,232	1,932,657	893,920	467,135	353,203	11,182,477
712	Social Studies K-12	11,076	8,260	13,296	11,902	253,586	44,626	1,138,574	3,315,193
713	Fine Arts	3,512	10,380	3,477	30,520	49,393	94,523	193,212	1,800,069
714	Second Language	32,015	54,634	216,465	116,816	43,207	67,548	37,926	1,427,572
715	Library Services	270,658	148,259	94,281	408	-	-	-	1,681,192
716	Textbook Depository	-	-	-	-	-	-	-	-
717	Curriculum Development	-	-	-	-	-	-	-	13,817
718	Literacy K-12	478,423	686,712	448,220	146,750	3,619,053	153,865	245,522	10,527,565
719	Assessment	59,974	27,873	106,700	115,527	140,559	142,249	127,624	1,372,459
720	Science K-12	932,517	753,823	162,495	264,618	239,350	151,093	190,655	6,759,232
722	Guidance	-	-	-	-	-	-	-	30,018
723	Professional Library	1,416	11,076	7,423	5,289	-	-	-	50,406
743	Health	-	197,696	14,821	9,666	6,098	7,427	8,088	259,913
743	Physical Education	17,082	-	-	-	-	-	-	195,992
743	Kindergarten	-	-	-	-	-	-	-	12,049
743	Middle School Advisory	-	-	-	-	-	-	-	831
	Credit for Receipts	-	-	-	-	-	-	-	-
	Trnsfr to Highly Capable	-	-	-	-	-	-	-	120,000
	Management Adjustment	-	-	-	-	-	-	-	(3,405,070)
	Adoptions	2,418,867	2,368,731	1,101,892	2,639,825	5,245,166	1,128,466	2,294,804	45,694,081
710	Debt Service	-	-	-	-	-	-	-	5,591,620
716	Textbook Depository	241,433	66,945	47,118	53,472	62,299	(25,564)	(8,472)	3,394,462
717	Promotion Policy	1,643	-	-	-	-	-	-	1,983,884
	Other	243,076	66,945	47,118	53,472	62,299	(25,564)	(8,472)	10,969,966
	Total	\$2,661,943	\$2,435,676	\$1,149,010	\$2,693,297	\$5,307,465	\$1,102,902	\$2,286,332	\$56,664,047
	Optional Training Days	3	4	4	4	4	4	4	

Optional Days	893,115	1,326,554	1,220,427	1,330,450	1,297,465	1,739,170	1,736,663
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Total	\$3,555,058	\$3,762,230	\$2,369,437	\$4,023,747	\$6,604,930	\$6,604,930	\$4,022,995
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**GRANT ACTIVITY FOR 2009-2010
AS OF AUGUST 2010**

PROGRAM NAME	PROGRAM NUMBER	CURRENT GRANT AMOUNT	LOCAL SUPPORT	FUNDS AVAILABLE	INDIRECT COST	DIRECT COSTS	LOCAL SUPPORT COSTS	TOTAL DIRECT INDIRECT & LOCAL SUPPORT COSTS	VARIANCE FAVORABLE (UNFAVORABLE)
2008-2009 Programs									
LAP-carryover	55500	503,262		503,262	23,188	480,074		503,262	
Remann Hall-carryover	56510	35,364		35,364		35,364		35,364	
Head Start Regular	61519	1,286,781		1,286,781	95,317	1,191,464		1,286,781	
Head Start Training	61529	30,366		30,366	2,249	28,117		30,366	
Student Achievement - Carryover	66000		1,790,696	1,790,696			1,790,696	1,790,696	
Subtotal		1,855,773	1,790,696	3,646,469	120,754	1,735,019	1,790,696	3,646,469	
2009-2010 Programs									
ARRA - Title I 09-10	11500	4,096,093		4,096,093	143,693	2,975,014		3,118,707	977,386
ARRA - Title I 10-11	11501	4,129,637		4,129,637	739	15,055		15,794	4,113,843
ARRA - School Improvement	12500	4,500,001		4,500,001	13,776	280,577		294,354	4,205,647
ARRA - State Fiscal Stabilization	13XXX	5,664,420		5,664,420	775,756	5,192,477		5,968,233	(303,813)
ARRA - Spec Ed IDEAB	14500	7,286,276		7,286,276	328,847	6,808,436		7,137,283	148,993
ARRA - Spec Ed Pre-school	14510	278,985		278,985	12,800	265,007		277,807	1,178
ARRA - McKinney Vento	18500	30,000		30,000	1,382	28,618		30,000	
ARRA - Title II Part D (E2T2)	19500	251,345		251,345	5,379	111,374		116,753	134,592
ARRA - TL21 -Mann	19510	7,600		7,600	317	6,554		6,871	729
ARRA - TL21 -Sherman	19510	7,600		7,600	289	5,981		6,270	1,330
ARRA - TL21 -Washington-Hoyt	19510	7,600		7,600	350	7,250		7,600	
ARRA - Peer Coaching-Birney	19520	9,000		9,000	218	4,521		4,739	4,261
ARRA - Peer Coaching-Blix	19520	4,500		4,500	77	1,604		1,681	2,819
ARRA - Peer Coaching-Bryant	19520	4,500		4,500	64	1,325		1,389	3,111
ARRA - Peer Coaching-DeLong	19520	4,500		4,500	140	2,897		3,037	1,463
ARRA - Peer Coaching-Grant	19520	4,500		4,500	101	2,084		2,185	2,315
ARRA - Peer Coaching-H.Stafford	19520	9,001		9,001	254	5,237		5,491	3,510
ARRA - Peer Coaching-Hunt	19520	4,500		4,500	61	1,256		1,317	3,183
ARRA - Peer Coaching-Sheridan	19520	9,000		9,000	242	5,018		5,260	3,740
ARRA - Peer Coaching-Sherman	19520	4,500		4,500	191	3,953		4,144	356
ARRA - Peer Coaching-1st Creek	19520	4,500		4,500	197	4,080		4,277	223
Flow Through	24500	6,608,408		6,608,408	304,245	6,299,074		6,603,319	5,089
Supp Serv Presch Hdcp Cldrn	24510	265,452		265,452	12,231	253,222		265,452	
Spec Ed Transition Activities	24615	1,139		1,139		554		554	585
C Perkins - Program Imp.	38500	374,953		374,953	17,276	357,677		374,953	
Title I Carry over	51010	1,480,814		1,480,814	68,228	1,412,586		1,480,814	
Title I 09-10	51500	10,793,108		10,793,108	395,203	8,182,260		8,577,463	2,215,645
Title I 10-11	51501	10,687,076		10,687,076	2,365	48,159		50,524	10,636,552
Title I Part B - Even Start	51510	227,543		227,543		214,246		214,246	13,297
Title 1-Part D-N&D/Rmn Hall	51600	69,205		69,205	3,189	66,017		69,205	
Title 1-Part D Mini-Grant	51610	8,480		8,480	7	140		147	8,333
District Improvement	51760	65,000		65,000	2,995	62,006		65,000	

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

PROGRAM NAME	PROGRAM NUMBER	CURRENT GRANT AMOUNT	LOCAL SUPPORT	FUNDS AVAILABLE	INDIRECT COST	DIRECT COSTS	LOCAL SUPPORT COSTS	TOTAL DIRECT INDIRECT & LOCAL SUPPORT COSTS	VARIANCE FAVORABLE (UNFAVORABLE)
Title I Award-Mann	51787	768		768		768		768	
Title I Awards	51780	15,789		15,789		14,096		14,096	1,693
EETT Peer Coaching-Birney	52010	9,000		9,000	415	8,586		9,000	
EETT Peer Coaching-Blix	52010	4,500		4,500	97	2,018		2,115	2,385
EETT Peer Coaching-Bryant	52010	4,500		4,500	48	990		1,038	3,462
EETT Peer Coaching-DeLong	52010	4,500		4,500	207	4,293		4,500	
EETT Peer Coaching-Grant	52010	4,500		4,500	205	4,236		4,441	59
EETT Peer Coaching-H. Stafford	52010	9,000		9,000	415	8,586		9,000	
EETT Peer Coaching-Hunt	52010	4,500		4,500	207	4,293		4,500	
EETT Peer Coaching-Sheridan	52010	9,000		9,000	415	8,586		9,000	
EETT Peer Coaching-Sherman	52010	4,500		4,500	207	4,293		4,500	
EETT Peer Coaching-1st Creek	52010	16,382		16,382	535	11,074		11,609	4,773
Title IV SDFS	52210	226,549		226,549	4,127	206,333		210,460	16,089
Title II Pt. A - Carryover	52410	1,602,735		1,602,735	73,845	1,528,890		1,602,735	
Title II Pt. A -CSR/Prof Develop	52470	2,344,744		2,344,744	77,133	1,596,948		1,674,081	670,663
Parent Involvement Coordinator	52510	2,500		2,500		754		754	1,746
Title II E2T2	52830	124,815		124,815	4,386	90,798		95,184	29,631
Reading First	54200	653,158		653,158	21,144	604,129		625,273	27,885
LAP	55500	5,432,893		5,432,893	225,479	4,668,295		4,893,774	539,119
Remann Hall	56510	821,867		821,867	42,314	901,749		944,063	(122,196)
WASL Retakes	58010	13,530		13,530		7,158		7,158	6,372
Collection of Evidence	58020	63,100	63,600	126,700			19,108	19,108	107,592
WA Nav 101 - Implementation	58030	25,000		25,000	1,209	17,270		18,479	6,521
WAAS-DAW	58040	4,800		4,800					4,800
Certification Bonus	58079	755,509		755,509		760,920		760,920	(5,411)
WA 1st Robotics-Foss	58209		794	794					794
Career & Technical Education	58400	17,000		17,000		14,240		14,240	2,760
College Readiness Initiative-AVID	58569	36,292		36,292		36,292		36,292	
College Readiness Initiative-AVID	58560	79,558		79,558		42,903		42,903	36,655
Nav 101 College Spark Initiative	58620	120,000		120,000		83,878		83,878	36,122
Nav 101 College Readiness Init.	58621	120,000		120,000		2,697		2,697	117,303
School Improvement-Baker	58640	22,500		22,500	1,037	21,463		22,500	
Ed. Leadership Intern	58650	18,137		18,137		13,157		13,157	4,980
Wa FIRST Robotics-Giaudrone	58680	800		800	51	734		785	15
Wa FIRST Robotics-Meeker	58680	300		300	20	281		300	
Wa FIRST Robotics-Foss	58680	3,000		3,000	186	2,663		2,849	151
Wa FIRST Robotics-Mt. Tahoma	58680	7,000		7,000	454	6,485		6,939	61
Wa FIRST Robotics-Wilson	58680	1,769		1,769	116	1,662		1,778	(9)
Wa FIRST Robotics-SOTA	58680	1,769		1,769	109	1,557		1,666	103
Wa FIRST Robotics-SAMI	58680	1,557		1,557	102	1,456		1,557	
P-3 Partnership Implementation	58690	10,000		10,000		6,448		6,448	3,552

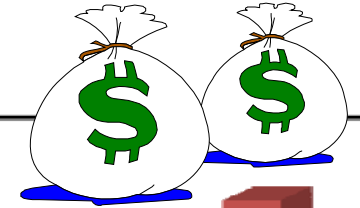
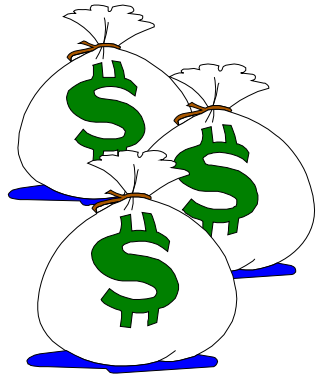
**GRANT ACTIVITY FOR 2009-2010
AS OF AUGUST 2010**

PROGRAM NAME	PROGRAM NUMBER	CURRENT GRANT AMOUNT	LOCAL SUPPORT	FUNDS AVAILABLE	INDIRECT COST	DIRECT COSTS	LOCAL SUPPORT COSTS	TOTAL DIRECT INDIRECT & LOCAL SUPPORT COSTS	VARIANCE FAVORABLE (UNFAVORABLE)
Head Start Regular	61510	4,965,050		4,965,050	265,199	3,314,989		3,580,188	1,384,862
Head Start Training	61520	54,230		54,230	708	8,844		9,552	44,678
ARRA COLA - Head Start	61550	300,882		300,882	16,481	206,008		222,489	78,393
Title III Limited Eng. Prof	64500	508,448		508,448	9,607	480,335		489,942	18,506
Transitional Bilingual	65000	1,788,835		1,788,835		1,788,835		1,788,835	
Student Achievement	66xxx	722,922		722,922	47,294	675,628		722,922	
Indian Education 09-10	68500	131,496		131,496	6,059	125,438		131,496	
Indian Education 10-11	68501	125,446		125,446	1,142	23,255		24,397	101,049
District Conferences	69200		13,250	13,250			8,147	8,147	5,103
Summer School-Tuition	73000		99,941	99,941			76,525	76,525	23,416
Summer School-State	73000		51,000	51,000			51,000	51,000	
Summer School Program	73010		69	69			8,774	8,774	(8,705)
Highly Capable	74000	252,147		252,147		252,147		252,147	
Highly Capable	74000		78,061	78,061			29,956	29,956	48,105
Math & Science Professional Dev	75200	687,179		687,179		372,413		372,413	314,766
Montessori - Tuition Preschool	79010		143,330	143,330			138,085	138,085	5,245
21st Century Comm. Learning	79020	60,000		60,000		28,036		28,036	31,964
Head Start Contributions	79040		3,898	3,898			1,686	1,686	2,212
So. Sound Laser Alliance	79050	52,759		52,759	4,411	44,107		48,518	4,241
So. Sound Laser Alliance 08-09	79059	710		710		710		710	
21st Century Comm. Learning	79060	29,300		29,300		18,528		18,528	10,772
ECEAP	79100	823,821		823,821		879,607		879,607	(55,786)
ECEAP	79101	771,662		771,662		17,844		17,844	753,818
EPSDT Medicaid Admin. Match	79110	1,266		1,266		1,266		1,266	
Project Quality	79122	237		237		236		236	1
Family Literacy Program	79140	10,000		10,000		10,000		10,000	
City of Tacoma -Truancy TPD	79160		47,000	47,000			29,817	29,817	17,183
Youth America Service	79170	4,216		4,216		2,757		2,757	1,459
Pierce County Linkages Demo Pg	79180	2,500		2,500		2,500		2,500	
ECEAP Contributions	79190		760	760					760
Army ROTC - Apportionment	79200		204,101	204,101			168,872	168,872	35,229
Army ROTC	79200	99,499		99,499		99,499		99,499	
Readiness to Learn	79210	20,000		20,000		20,000		20,000	
Refugee Child School Impact	79220	70,000		70,000	9,131	60,870		70,000	
Arts in Education Model Dev	79230	37,232		37,232		31,734		31,734	5,498
State Work Study	79240	48,291		48,291		5,799		5,799	42,492
Pierce County Arts/Centrum	79250	2,250		2,250		2,250		2,250	
Navy ROTC - Apportionment	79260		65,309	65,309			109,726	109,726	(44,417)
Navy ROTC	79260	63,118		63,118		63,118		63,118	
Navy Start-Up Account	79270	1,282		1,282		372		372	910
Tacoma Kids Rock	79285	1,282		1,282					1,282

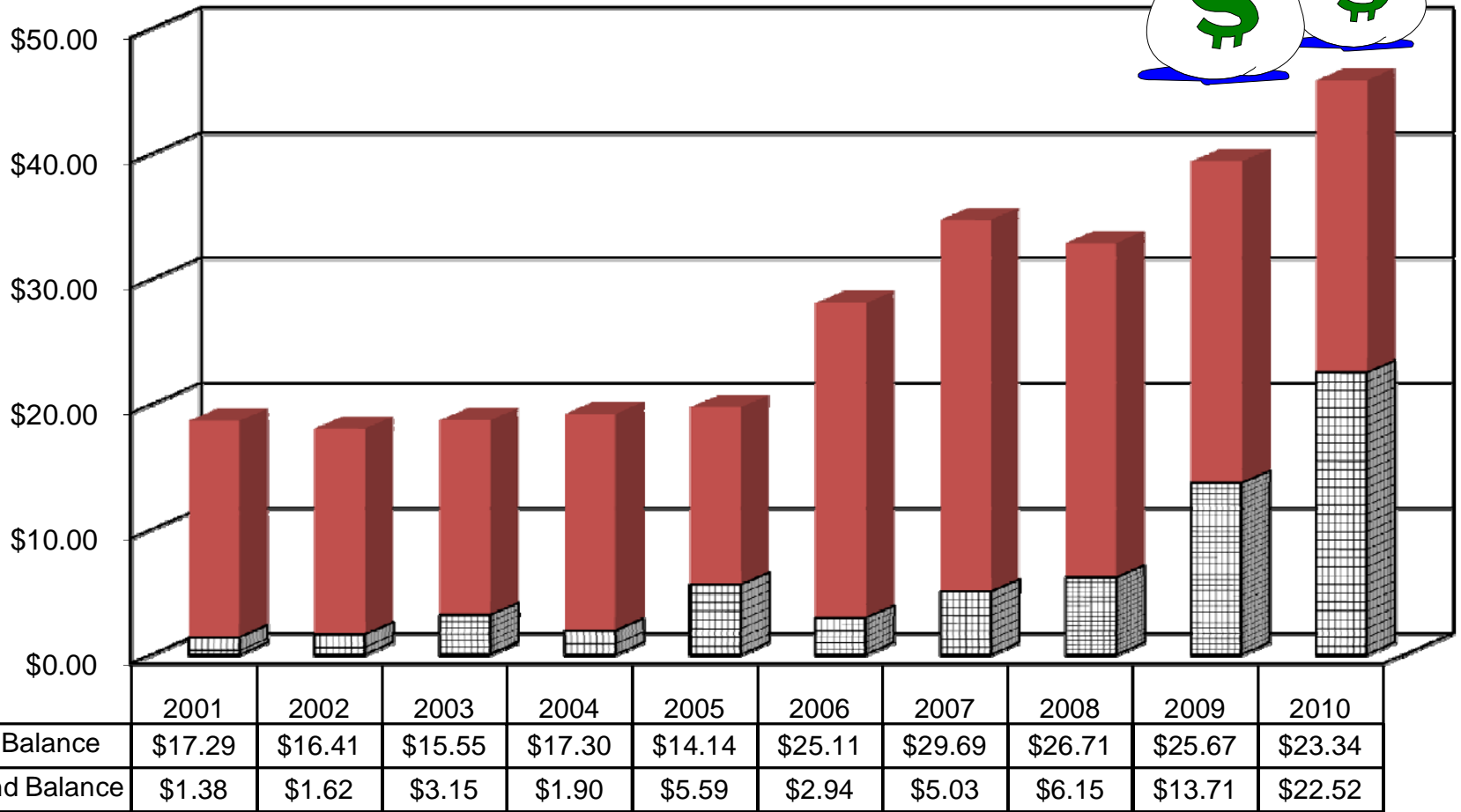
**GRANT ACTIVITY FOR 2009-2010
AS OF AUGUST 2010**

PROGRAM NAME	PROGRAM NUMBER	CURRENT GRANT AMOUNT	LOCAL SUPPORT	FUNDS AVAILABLE	INDIRECT COST	DIRECT COSTS	LOCAL SUPPORT COSTS	TOTAL DIRECT INDIRECT & LOCAL SUPPORT COSTS	VARIANCE FAVORABLE (UNFAVORABLE)
Navy ROTC/Orient-Uniform	79290	8,828		8,828		8,828		8,828	
Lincoln Center-Russell Invest.	79309	3,769		3,769		3,769		3,769	
Community Preschool	79310		130,777	130,777			43,108	43,108	87,669
Make A Splash	79325	33		33	2,905,107	33		2,905,140	(2,905,107)
RALLY	79348	142		142					142
WA State College Access Challenge	79350	5,000		5,000	3,025,861	5,000		3,030,861	(3,025,861)
Transitions Program Planning	79360	20,000		20,000					20,000
Sequoia Foundation Grant	79380	5,000		5,000		5,000		5,000	
Tacoma Truancy Center	79490	23,186		23,186		23,186		23,186	
Tacoma Truancy Center	79490		20,984	20,984			24,849	24,849	(3,865)
Air Force ROTC - Apportionment	79500		81,838	81,838			119,576	119,576	(37,738)
Air Force ROTC	79500	61,933		61,933		61,933		61,933	
Air Force ROTC-Discretionary	79518	162		162					162
Air Force ROTC Tuition	79520		2,177	2,177			412	412	1,765
Marines-Apportionment	79530		67,016	67,016			94,675	94,675	(27,659)
Marines	79530	33,147		33,147		33,147		33,147	
Curriculum Fundraising	79580		121,938	121,938			106,311	106,311	15,627
Read 2 Me (formerly Werlin)	79590		42,247	42,247			42,247	42,247	
Puyallup Tribe - McCarver	79604	5,672		5,672					5,672
Puyallup Tribe of Indians Donation	79618	33,828		33,828		33,828		33,828	
Puyallup Tribe of Indians Donation	79619	95,000		95,000		83,672		83,672	11,328
Extended Day Program	79700		51	51					51
ECEAP/Community Preschool	79710		24,841	24,841			32,038	32,038	(7,197)
Stewart Family Connections	79720	9,910		9,910		5,543		5,543	4,367
Hilltop Artists	79780		170,876	170,876			172,184	172,184	(1,308)
Montessori Start Up	79840						32,262	32,262	(32,262)
Arts Collaboration	79850		32,868	32,868			11,407	11,407	21,461
Adult Crossing Guards	79870		215,249	215,249			236,075	236,075	(20,826)
Tacoma National Board Project	79884		106,077	106,077			46,149	46,149	59,928
Diagnostic Assessments	79900	65,648		65,648		65,648		65,648	
Alt. Activities for At Risk	79929	3,041		3,041		3,041		3,041	
Alt. Activities for At Risk	79920	12,176		12,176		6,698		6,698	5,478
Flight To The Future	79992	322		322		322		322	
Categorical-State	79000	(297,453)		(297,453)					(297,453)
Comm Food Serv Program	89150	109,701		109,701		109,701		109,701	
Comm Food Serv Program-Metro Parks	89150	76,307		76,307		76,307		76,307	
School Safety Allocation	97580		2,470,044	2,470,044			2,470,044	2,470,044	
SUBTOTAL		81,408,468	4,258,096	85,666,565	8,836,075	52,378,020	4,073,033	65,287,117	20,379,448
GRAND TOTAL		83,264,241	6,048,792	89,313,034	8,956,829	54,113,039	5,863,729	68,933,586	20,379,448

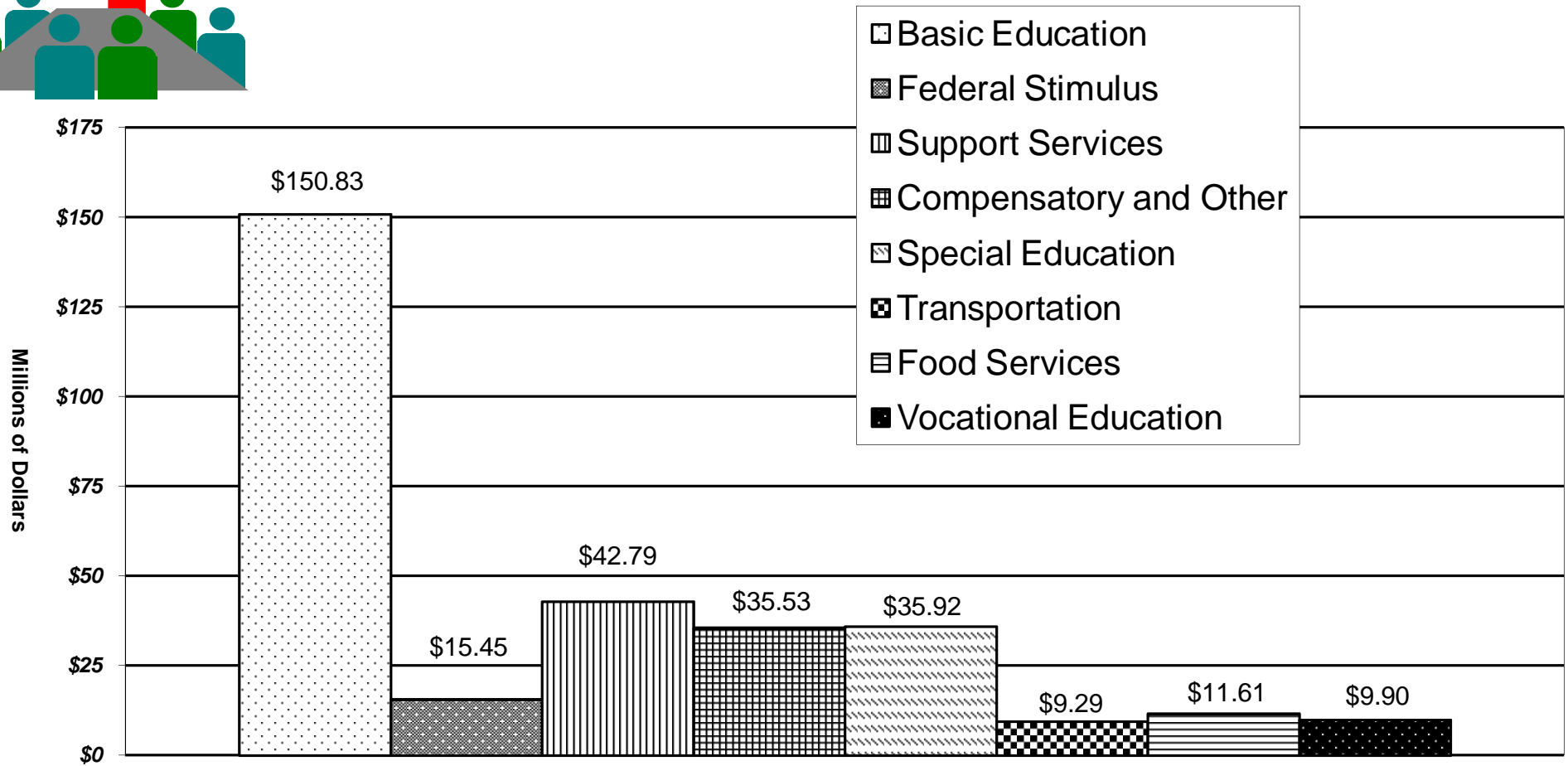
Ten Year Fund Balance History



Dollars in Millions

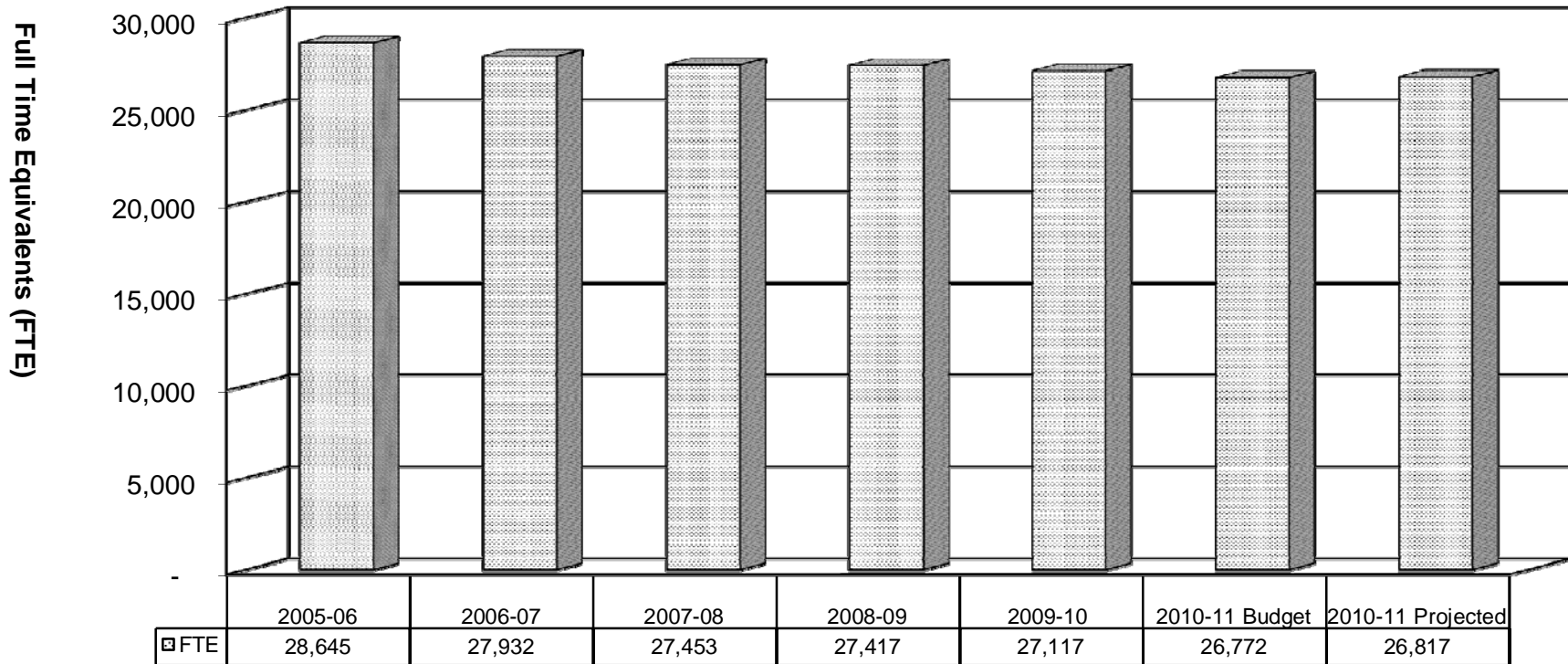


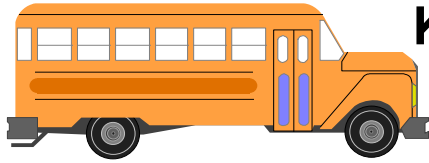
2009-10 General Fund Expenditures by Program



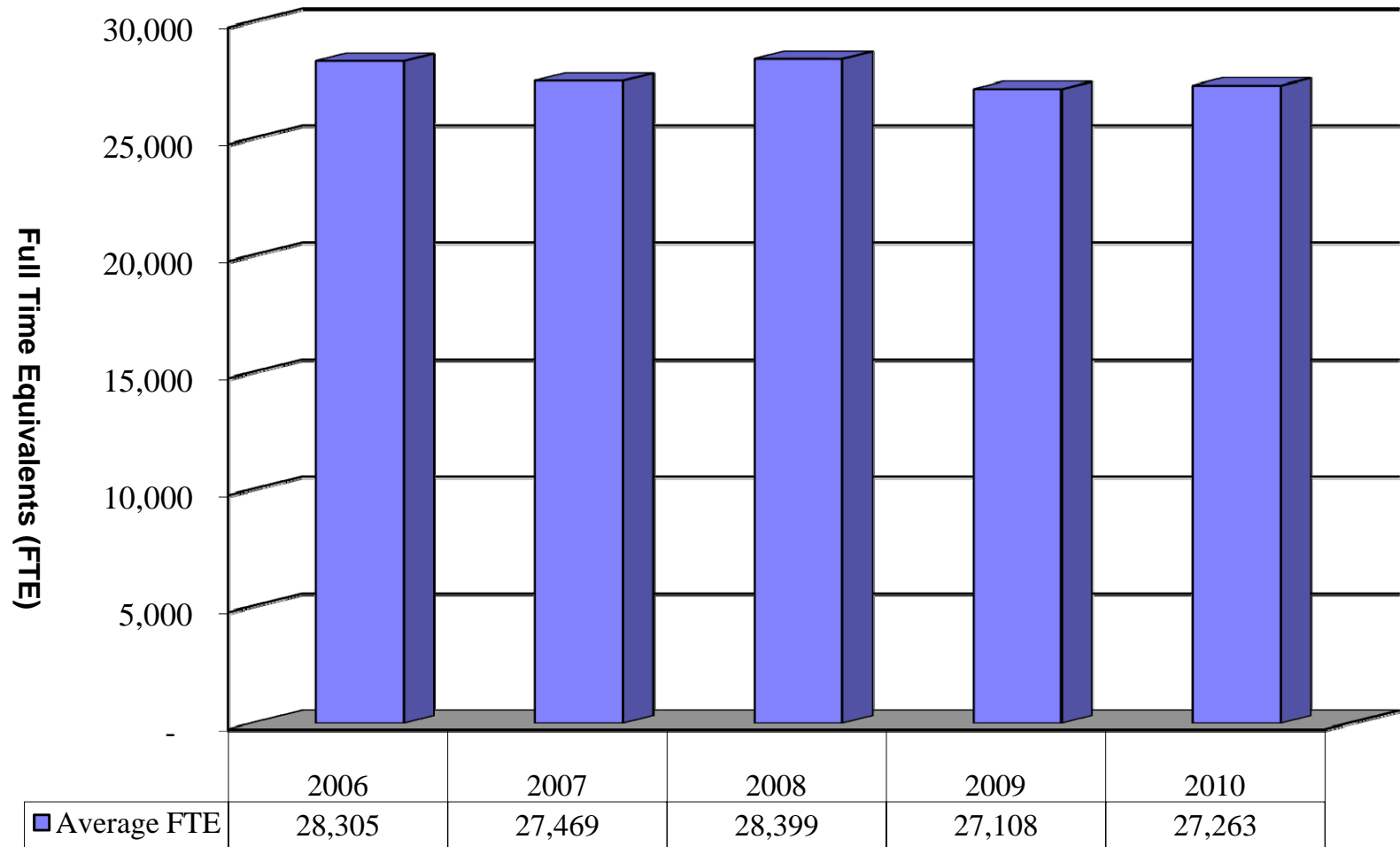
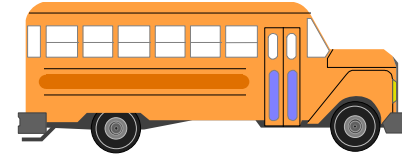


K-12 Enrollment History Fiscal Year Average





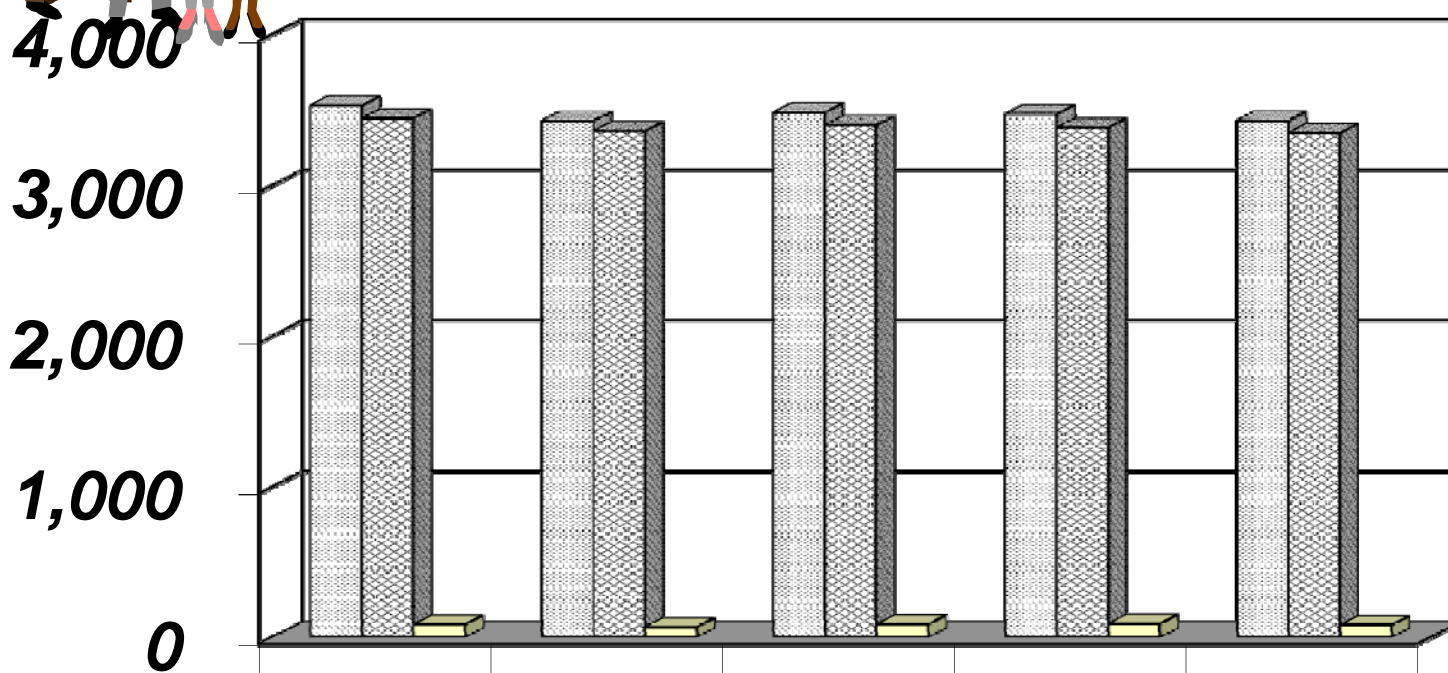
K-12 Enrollment History Oct 1st Count








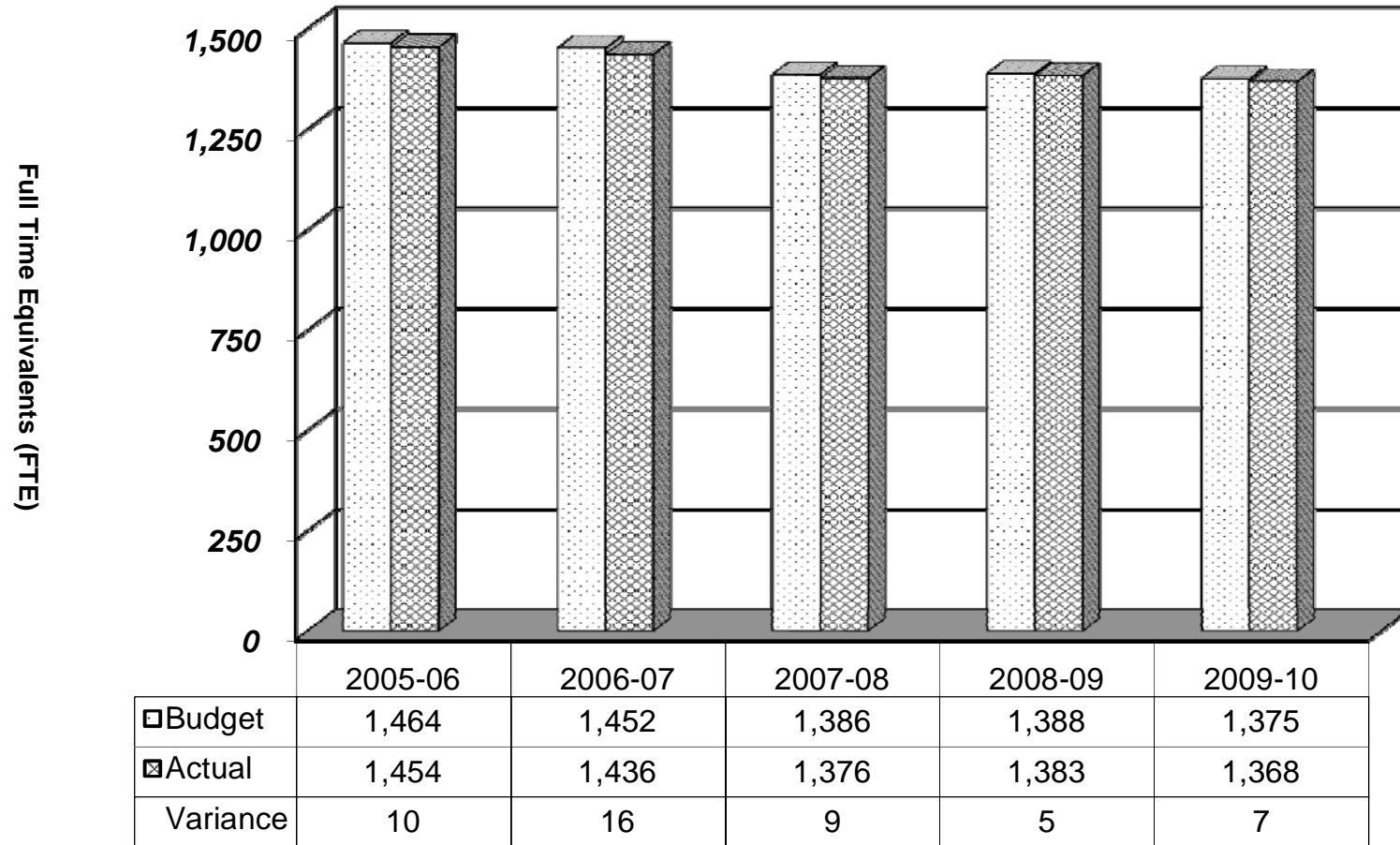
Total Staffing History

Full Time Equivalents (FTE)



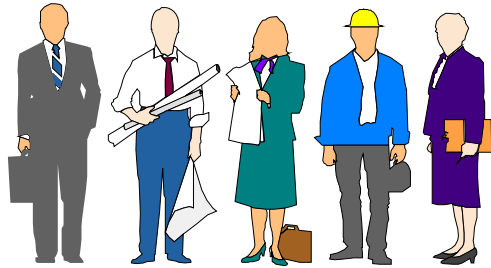
	2005-06	2006-07	2007-08	2008-09	2009-10
 Budget	3,530	3,428	3,484	3,473	3,429
 Actual	3,444	3,359	3,397	3,382	3,347
 Variance	86	69	87	91	82

Basic Education Certificated Staffing History

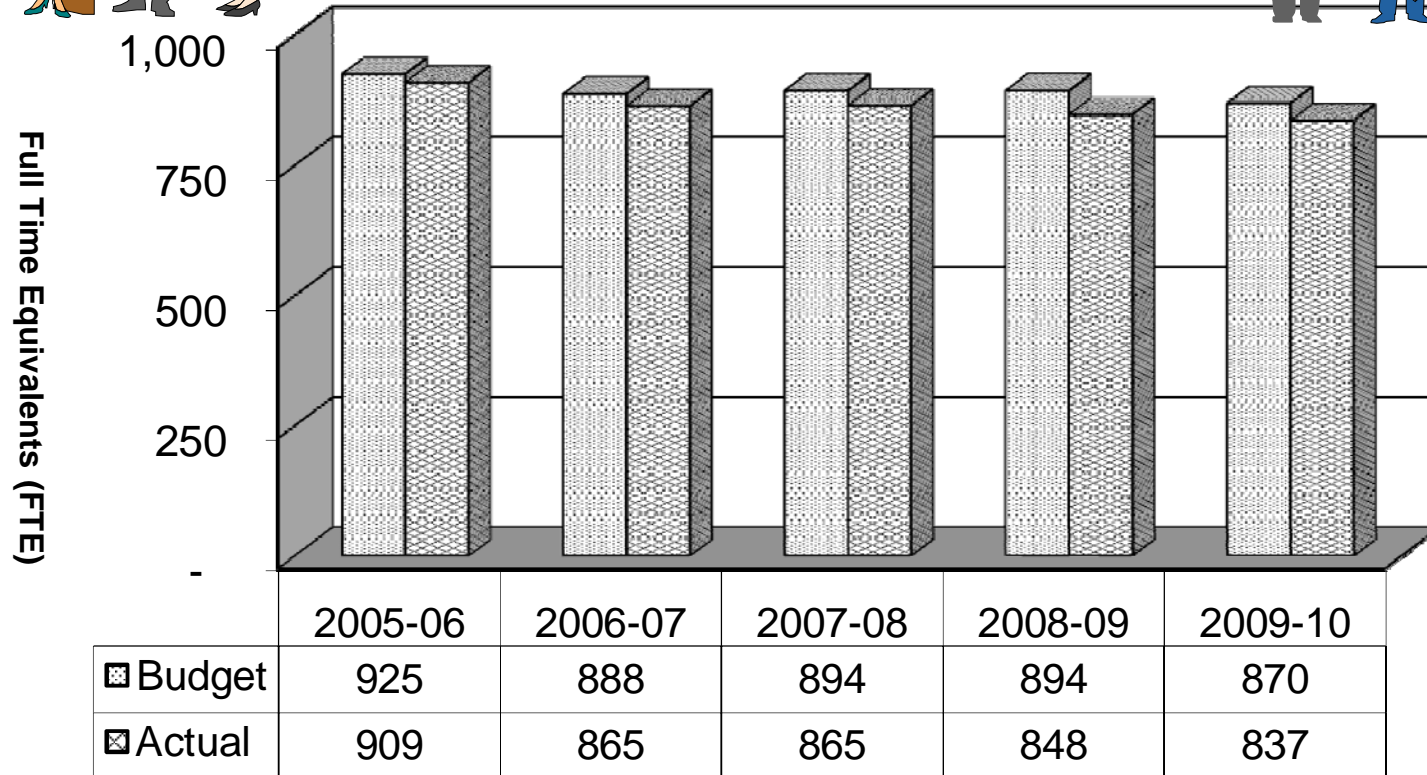


(Basic Ed includes the following programs: 01.XXX and 97.XXX only.)





Basic Education Classified Staffing History



(Basic Ed includes the following programs: 01.XXX and 97.XXX only.)



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Board of Directors

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CAMBODIAN

ផ្ញើក្តាប់មកជាមួយនេះគឺជាឯកសារដ៏សំខាន់មកពីសាលារៀនរបស់កូនអ្នក ។ សូមមេត្តារកគេជួយបកប្រែឯកសារនេះឲ្យអ្នក ។ សូមអរគុណ ។

KOREAN

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

LAOTIAN

ຂັດຕິດມາພ້ອມນີ້ແມ່ນເອກະສານສຳຄັນ ຈາກໂຮງຮຽນຂອງລູກທ່ານ. ກະລຸນາຮັບເອົາເອກະສານຊຶ່ງພວກເຮົາໄດ້ແປໃຫ້ທ່ານແລ້ວນີ້ໄວ້ດ້ວຍ. ຂອບໃຈ.

RUSSIAN

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

SPANISH

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

VIETNAMESE

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

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

Tacoma School District complies with all federal and state laws and regulations and does not discriminate on the basis of race, color, religion, sex, gender identity, sexual orientation, national origin, or ancestry, the presence of any sensory, mental or physical disability or use of a trained guide dog or service animal by a person with a disability, age, familial or marital status, honorably discharged veteran or military status. This applies to all educational programs and extra-curricular activities. Inquiries regarding the application of the above should be directed to 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 Nohr, Disability Accommodations Office, telephone 253.571.1021. These individuals may be contacted by mail at P.O. Box 1357, Tacoma, WA 98401-1357.