

# **2007-2008 Second Quarter Financial Report**

**September 1, 2007 - February 29, 2008**

*(Unaudited)*

**Tacoma School District #10**

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

2007 - 2008

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

Financial Operations through: February 29, 2008

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President

Kim Golding  
Vice-President

Kurt Miller  
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Connie Rickman  
Director

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**Administration**

Art Jarvis, Ed. D.  
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Ron Hack  
Chief Financial Officer

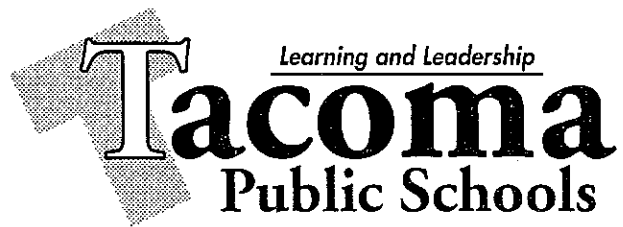
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Report Prepared by Finance Department  
Patricia Luat, Director of Financial Services

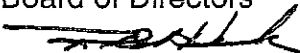
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Ronald Hack  
Chief Financial Officer

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253.571.1200 • Fax 253.571.2560

Date: April 16, 2008  
To: Board of Directors  
From:   
Ron Hack, Chief Financial Officer  
Re: Second Quarter Unaudited Financial Report 2007-08

## **INTRODUCTION**

This financial report is broken down into the following sections:

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

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

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

## **GENERAL FUND SUMMARY**

**Table 1** compares financial operating results from September 1, 2007 through February 29, 2008 with information through the same period for Fiscal Year 2006-07. Specific variances are explained in the body of this report.

**Table 1**

General Fund Comparison	February 2007	February 2008	Variance Higher/(lower)
Beginning Fund Balance	\$ 28,051,767	\$ 34,719,787	\$ 6,668,020
Revenue	135,848,858	143,374,979	7,526,121
Other Financing Sources	20,936	9,067	(11,869)
Total Resources Available	163,921,561	178,103,833	14,182,272
Expenditures	139,155,536	152,295,876	13,140,340
Other Financing Uses	-	-	-
Total Use of Resources	139,155,536	152,295,876	13,140,340
Ending Fund Balance	\$ 24,766,026	\$ 25,807,957	\$ 1,041,932

## **REVENUE and OTHER FINANCING SOURCES**

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

General fund revenue and other financing sources for the second quarter were \$143,384,046. This is an increase of \$7,514,252 or 5.5% from last year at this time. The variance is due to a combination of changes in the nine major sources of revenue and is described in the following paragraphs. Revenue from various sources and the increases or decreases from last year are summarized in **Table 2**.

**Table 2**

<b>Revenue and Other Financing Sources Comparison by Year</b>					
Revenue Source	Through February 2007	Percent of Total	Through February 2008	Percent of Total	Variance higher/(lower)
Local Taxes	\$ 29,925,595	22.03%	\$ 30,948,227	21.58%	\$ 1,022,632
Local Non-Tax	4,514,196	3.32%	3,874,635	2.70%	(639,561)
State, General Purpose	67,410,775	49.61%	69,967,088	48.80%	2,556,313
State, Special Purpose	19,140,733	14.09%	22,716,575	15.84%	3,575,842
Federal, General Purpose	196,276	0.14%	186,166	0.13%	(10,110)
Federal, Special Purpose	13,860,419	10.20%	14,948,463	10.43%	1,088,044
Revenue - Other Districts	517,943	0.38%	495,145	0.35%	(22,798)
Revenue - Other Agencies	282,922	0.21%	238,681	0.17%	(44,241)
Revenue - Other Financing	20,936	0.02%	9,067	0.01%	(11,869)
Total Revenue	\$ 135,869,794	100.00%	\$ 143,384,046	100.00%	\$ 7,514,252

**Local Tax** revenues consist of tax receipts from the local maintenance and operation levies. Local tax revenues increased \$1,022,632 or 3.4% from last year at this time. The variance reflects an increase in the levy base (i.e., certain State and Federal revenues) used to calculate the 2008 levy versus the 2007 levy; thereby, increasing the actual revenue from year to year.

**Local Non-Tax** revenues consist of student lunch receipts, sales from Career & Technical Education programs, tuition for the Summer School and Extended Day Programs, interest earned from the investment of available cash, and several other small sources. Revenues in this category decreased \$639,561 or 14.2% from last year at this time. Interest rates have been declining over the last several months resulting in a decrease of \$845,483 in investment earnings. This decrease was partially offset by an increase of \$185,597 in facility use revenues.

**State, General Purpose** revenue comes from two sources – Apportionment and Local Effort Assistance (LEA). Apportionment is the revenue received through a state funding formula that is based on the average number of students enrolled and the placement of our staff on the Legislative Evaluation and Accountability Program (LEAP) document, which determines our staff mix factor (SMF), (see **ENROLLMENT and STAFFING**, Section II, of this report for more detail). This includes revenue for both basic and career & technical education (see **MAJOR PROGRAMS and INITIATIVES**).

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

State general purpose revenues increased \$2,556,313 or 3.8% from last year at this time. Apportionment revenue is calculated on budgeted enrollment and staff mix factor from September through December. In January, the state updated the apportionment calculation with actual year to date enrollment data. Apportionment revenue increased \$2,873,107 compared to this time last year. The Basic Education Allocation (BEA) rate increased from \$4,649.30 to \$4,882.67 or \$233.37 per student FTE; this resulted in an increase of \$2,046,821. In addition, apportionment for Full Day Kindergarten and a one-time technology allocation resulted in increases of \$530,285 and \$296,000, respectively. The increase in apportionment was partially offset by a decrease of \$316,793 in LEA revenue compared to this time last year.

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

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

Total revenues under the state special purpose category increased \$3,575,842 or 18.7% from last year at this time. Of this variance, \$927,366 was due to an increase of \$75 per FTE for Initiative 728 Student Achievement. The earlier timing of allotment payments for Transitional Bilingual has resulted in an increase of \$804,492. A change in the funding formula for Special Education resulted in an increase of \$942,565 compared to last year. Transportation received \$458,319, which is Tacoma School District's share of the \$12.5 million, in additional funding approved by the legislature based on a study of actual miles driven. Teacher Professional Certification Bonus program revenue increased \$223,643 from this time last year. New Math and Science Professional Development funding approved by the legislature has also resulted in \$245,155 of additional revenue. These increases were partially offset by a decrease of \$125,680 in the Learning Assistance Program.

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

Combined revenues in this category increased \$1,088,044 or 7.9% from this time last year. Food Services revenue from the free and reduced meal program increased \$396,583 due to increased reimbursement rates and an increase of 239 breakfasts and 110 lunch meals served daily as compared to last year's average daily meals served. United States Department of Agriculture (USDA) Commodities received also increased by \$275,806 compared to last year. Title I - Disadvantage revenue increased \$239,511 due to an overall increase in the grant budget. The remaining increase of \$176,144 is due to smaller variances in several other programs.

### **Comparison of Budget vs Projected**

**Table 3** compares budget and projected revenues and other financing sources for 2007-08. Projected revenue is \$300,603,369 or 0.3% below budget.

**Local Tax** revenue is projected to be \$560,898 below budget. The collection rate has dropped approximately .5% below what was anticipated at the time the budget was developed.

**Local Non-Tax** revenue is projected to be \$118,529 below budget. Investment earnings are currently projected to be \$246,929 below budget for the year due to falling interest rates.

**State, General Purpose** revenue is projected to be \$2,629,495 above budget. Apportionment is projected to be above budget due to the actual average student enrollment being 411 more than budgeted. In addition, LEA is projected to be \$245,349 above budget due to the adjusted assessed property value for Tacoma dropping below the estimate used at the time the 2007-08 budget was developed. This change in the assessed value increased the gap between the district's 12% levy rate and the statewide 12% average levy rate as discussed earlier in this report.

**State, Special Purpose** revenue is projected to be \$2,881,557 below budget. The district provided capacity of \$4,000,000 for potential grant awards in this category for the 2007-08 budget. It is currently projected that \$1,134,648 of the budget capacity will not be used. Currently \$2,865,352 of the capacity has been used; of which only \$1,284,422 was recorded in this category. Additional grants have been recorded in the Federal Special Purpose and other agencies categories in the amount of \$1,085,657 and \$495,273, respectively, so far this year.

**Federal, Special Purpose** revenue is projected to be \$904,152 above budget. Special Education Federal Flow Through and Safety Net grant awards combined, are currently projected to be \$320,220 more than budget. Food Services free and reduced meal revenues are projected to be \$317,568 more than budget due to increased participation. In addition, Head Start revenue is projected to be \$976,230 more than budget. However, Title I and School Improvement revenues are projected to be \$785,125 and \$475,700 less than budget, respectively.

**Revenue – Other Districts** is projected to be \$386,941 above budget due to more students and higher costs associated with providing services to out-of-district Special Education students than were anticipated when the budget was developed.

**Revenue – Other Agencies** is projected to be \$329,754 above budget. This is due to an increase of \$185,319 in existing grant awards and new or unanticipated awards of \$144,435.

**Revenue – Other Financing** is projected to be \$1,440,933 below budget. Transfers from the capital projects fund for technology and small capital projects work is currently estimated to be approximately \$560,000.

**Table 3**

<b>Revenue and Other Financing Sources</b>					
<b>Revenue Source</b>	<b>2007-08 Budget</b>	<b>Percent of Total</b>	<b>2007-08 Projected</b>	<b>Percent of Total</b>	<b>Variance over/(under)</b>
Local Taxes	\$ 67,171,699	22.29%	\$ 66,610,801	22.16%	\$ (560,898)
Local Non-Tax	8,256,008	2.74%	8,137,479	2.71%	(118,529)
State, General Purpose	136,199,641	45.20%	138,829,136	46.18%	2,629,495
State, Special Purpose	48,871,990	16.22%	45,990,433	15.30%	(2,881,557)
Federal, General Purpose	343,026	0.11%	342,115	0.11%	(911)
Federal, Special Purpose	36,931,256	12.26%	37,835,408	12.59%	904,152
Revenue - Other Districts	1,116,000	0.37%	1,502,941	0.50%	386,941
Revenue - Other Agencies	466,235	0.15%	795,989	0.26%	329,754
Revenue - Other Financing	2,000,000	0.66%	559,067	0.19%	(1,440,933)
<b>Total Revenue</b>	<b>\$ 301,355,855</b>	<b>100.00%</b>	<b>\$ 300,603,369</b>	<b>100.00%</b>	<b>\$ (752,486)</b>

## **EXPENDITURES**

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

General fund expenditures through the second quarter totaled \$152,295,876. This is an increase of \$13,140,340 or 9.4% from last year at this time. Expenditures by object and variances from the previous year are summarized in **Table 4**.

**Table 4**

<b>Expenditure and Other Financing Uses Comparison by Year</b>					
<b>Expenditure Objects</b>	<b>Through February 2007</b>	<b>Percent of Total</b>	<b>Through February 2008</b>	<b>Percent of Total</b>	<b>Variance higher/(lower)</b>
Certificated Salaries	\$ 66,610,910	47.87%	\$ 70,523,609	46.31%	\$ 3,912,699
Classified Salaries	23,830,275	17.12%	24,807,422	16.29%	977,147
Employee Benefits	31,156,350	22.39%	33,429,730	21.95%	2,273,380
Supplies and Materials	8,571,907	6.16%	12,503,497	8.21%	3,931,590
Contractual Services	8,253,411	5.93%	9,852,150	6.47%	1,598,739
Local Mileage & Travel	217,132	0.16%	354,009	0.23%	136,877
Capital Outlay	515,551	0.37%	825,459	0.54%	309,908
Other Financing Uses	-	0.00%	-	0.00%	-
<b>Total Expenditures</b>	<b>\$ 139,155,536</b>	<b>100.00%</b>	<b>\$ 152,295,876</b>	<b>100.00%</b>	<b>\$ 13,140,340</b>



**Certificated Salaries** consist of compensation including, but not limited to, regular salaries, substitutes, extended contracts, extra work for extra pay and training for employees holding an educational certificate (e.g., teachers, principals, librarians, etc.). Expenditures in this category increased \$3,912,699 or 5.9% from this time last year due to the following: 19 more staff FTE than last year at this time, longevity increments given to all groups, the state cost of living allocation (COLA) of 3.7%, state funded catch-up of .63% to close the inequity gap among districts, and the additional 1.0% negotiated salary increase provided to all teachers per the Tacoma Education Association (TEA) agreement.

**Classified Salaries** consist of compensation costs for employees who do not hold an educational certificate (e.g., secretarial, technical, custodial, etc.) including, but not limited to, regular salaries, staff development, training, and extra work for extra pay. Expenditures in this category increased \$977,147 or 4.1% from this time last year due to the following: 11 more staff FTE than last year at this time, the state cost of living allocation (COLA) of 3.7% for all classified staff, longevity increments and up to an additional 1.0% salary increase for certain groups provided per negotiated agreements. Maintenance and Security unions ratified new contracts in January 2008 and the Custodial union agreement was ratified in March 2008.

**Employee Benefits** consist of expenditures for the district's portion of employee benefits (e.g., retirement, social security, health insurance, etc.). This category increases or decreases in proportion to the number of staff, salaries and changes in benefit rates. Expenditures in this category increased \$2,273,380 or 7.3% from this time last year. This is due to an increase in retirement, social security and medical insurance rates for all employee groups. Expenditures for retirement plans and social security increased \$1,153,472 and \$349,192, respectively. The state medical insurance allocation increased from \$8,910 to \$9,204 per year or \$24.50 per FTE per month for an increase of \$672,461 when compared to this time last year.

**Supplies and Materials** consist of expenditures for supplies, instructional materials, and equipment costing less than \$1,000. Expenditures in this category increased \$3,931,590 or 45.9% from this time last year. Approximately \$2.6 million of the increase was due to the purchase of Read Well and Reading Street instructional materials for the K-5 literacy curriculum adoption being implemented this year. Approximately \$1 million of the increase was due to a one time expenditure to purchase document cameras and digital projectors as part of the Tech Equity program; this program is working to increase access to technology by classroom teachers across the district. In addition, food costs for the Food Services program have increased \$311,306 compared to this time last year.

**Contractual Services** expenditures consist of payments for services rendered to the district under expressed or implied contracts, with the exception of travel. Expenditures in this category include such items as the contract for student transportation, utilities, copier rentals, consultants, auditors, insurance, etc. Expenditures for this category increased \$1,598,739 or 19.4% from this time last year. The student transportation contract contains a Consumer Price Index (CPI) inflation factor; this resulted in a 4.26% increase over the 2006-07 year rates. The rate increase along with the timing of student transportation invoices, having been invoiced through December this year as compared to mid November last year, resulted in an increase of \$997,554 compared to this time last year. The installation of diesel oxidation catalyst on all buses operated by the district associated with the Clean School Bus grant resulted in increased repair costs totaling \$186,124 when compared to last year. In addition, software maintenance agreements have increased \$177,339 compared to this time last year. The remaining increase of \$237,722 is due to smaller variances in several programs.

**Capital Outlay** expenditures consist of payments for items costing more than \$1,000 each and are not consumable by nature. Expenditures in this category increased \$309,908 or 60.1% from this time last year. This increase is due to the purchase and installation of video and audio systems in all district operated school buses.

Projections for annual expenditures in each object category are displayed in **Table 5**.

### **Comparison of Budget vs Projected**

Total expenditures are projected to be \$306,602,894 or 2.2% below budget.

**Certificated and Classified Salaries** are projected to be \$4,813,512 and \$357,048 below budget, respectively. This is due to vacant positions or positions having been unfilled for a portion of the year, (i.e., late hires, resignations, departmental reorganizations, etc.), as well as variances from budget for extra work for extra pay, substitutes, and other discretionary salary accounts. This includes approximately 20 certificated and 10 classified FTE in programs paid for from special funding or other agencies, (e.g., Head Start, Reading First, etc.). In addition, support services is approximately 28 classified FTE below budget; the positions in support services include custodial, maintenance, business support, food services, transportation, and central administrative support.

**Employee Benefits** are projected to be \$2,515,358 below budget. Benefits increase or decrease in proportion to salaries, the number of employees, and changes in benefit rates. The projected savings in benefits are attributed to vacant positions or positions having been unfilled for a portion of the year; as well as the benefit savings associated with below budget spending for extra work, staff development, and optional days.

**Contractual Services** are projected to be \$300,401 over budget. This reflects repair and utility costs above what was anticipated at the time the budget was developed.

**Local Mileage and Travel** are projected to be \$459,851 over budget. This reflects an increase in costs beyond what was anticipated for travel this year. As an example, a group of secondary school principals, district administrators and community members attended a "Closing the Achievement Gap" conference in Boston in conjunction with the District Improvement Plan and No Child Left Behind (NCLB). The Tacoma School of the Arts Study Abroad Mini-terms for Students also includes trips to China and India this year.

**Table 5**

Expenditure Objects	<u>Projected Expenditures</u>		2007-08 Projected	Percent of Total	Variance (over)/under
	2007-08 Budget	Percent of Total			
Certificated Salaries	\$ 148,844,511	47.49%	\$ 144,030,999	46.98%	\$ 4,813,512
Classified Salaries	52,023,405	16.60%	51,666,357	16.85%	357,048
Employee Benefits	64,886,544	20.70%	62,371,186	20.34%	2,515,358
Supplies and Materials	22,667,142	7.23%	22,603,850	7.37%	63,292
Contractual Services	22,982,734	7.33%	23,283,135	7.59%	(300,401)
Local Mileage & Travel	300,946	0.10%	760,797	0.25%	(459,851)
Capital Outlay	1,716,402	0.55%	1,886,570	0.62%	(170,168)
Other Financing Uses	-	0.00%	-	0.00%	-
<b>Total Expenditures</b>	<b>\$ 313,421,684</b>	<b>100.00%</b>	<b>\$ 306,602,894</b>	<b>100.00%</b>	<b>\$ 6,818,790</b>

## **FUND BALANCE**

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

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

**Table 6** shows a comparison of fund balance as of the end of February for 2007 and 2008. The fund balance fluctuates with both the receipt of revenues and the flow of expenditures.

**Table 6**

Reserve Description	Fund Balance Comparison by Year					Variance higher/(lower)
	February 2007	Percent of Total	February 2008	Percent of Total		
Reserve for Encumbrances	\$ 2,313,411	9.34%	\$ 4,061,538	15.74%	\$ 1,748,127	
Reserve for Inventory	2,647,721	10.69%	4,463,515	17.30%	1,815,794	
Reserve for Self-Insurance	1,500,000	6.06%	1,500,000	5.81%	-	
Reserve for Debt and Fiscal Mgmt	5,408,886	21.84%	3,025,033	11.72%	(2,383,853)	
Reserve for Carryover	5,193,453	20.97%	5,825,319	22.57%	631,866	
Reserve for Curriculum & Instruction	7,000,000	28.26%	5,710,257	22.13%	(1,289,743)	
Reserve for Student Achievement	1,500,000	6.06%	1,801,994	6.98%	301,994	
Unreserved, Designated for Other Items	-	0.00%	3,200,000	12.40%	3,200,000	
Unreserved, Designated for Contingencies	1,000,000	4.04%	1,000,000	3.87%	-	
Unreserved Fund Balance	(1,797,445)	(7.26%)	(4,779,699)	(18.52%)	(2,982,254)	
Total Fund Balance	\$ 24,766,026	100.00%	\$ 25,807,957	100.00%	\$ 1,041,931	

**Debt and Fiscal Management Reserves** The following is a description of the reserves designated by the board for Debt and Fiscal Management:

- The **Reserve for Encumbrances** of \$4,061,538 is established at an amount equal to the estimated outstanding purchase orders on August 31.
- The **Reserve for Inventory** is established at \$4,463,515 to ensure that an adequate cash reserve is available to purchase necessary supplies and equipment for the beginning of each new school year.
- The **Reserve for Self-Insurance** of \$1,500,000 was originally established to meet self-insurance requirements established by the state. The Tacoma School District is a charter member of the Washington Schools Risk Management Pool for liability and property coverage, and also joined the Puget Sound Workers Compensation Trust in September 2001 to cover industrial insurance related claims. The district is also self-insured for unemployment claims.
- The **Reserve for Debt and Fiscal Management** is established at \$3,025,033 to avoid the need to borrow funds to meet cash requirements throughout the year and to meet board policy reserve requirements.

- An **Unreserved Fund Balance, Designated for Contingencies** of not less than one million dollars is the targeted amount that is established to facilitate district operations and to provide for a contingency fund in case of a substantial change in revenue and/or expenditures.
- 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.

**Restricted Reserves** The following reserve(s) are restricted due to the nature of the funding source and/or specific use(s):

- The **Reserve for Carryover** is established for the carryover of funds at the end of each fiscal year. The district adopted the policy of allowing certain programs and budget responsibility centers (BRC) the ability to carryover funds from one year to the next in order to provide better flexibility in the budget planning process for all managers and cost centers.
- The **Reserve for Curriculum and Instruction** is established for the implementation of a cyclical curriculum adoption plan. This reserve will fluctuate yearly depending upon budget allocations and actual fiscal year expenditures for planned adoptions.
- The **Reserve for Student Achievement** is established in order to segregate unused funds that must be used for meeting Initiative 728 student achievement objectives to assist students in meeting or exceeding higher academic standards. This reserve will fluctuate yearly depending upon the state funding allocation and actual expenditures.
- The **Unreserved, Designated for Other Items** is established as a means for accumulating and restricting fund balance for future uses. Designations represent management's and/or board of directors intended use of resources. This unreserved fund balance that has been designated as a one time source of funding to help balance the future years operating budgets.

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

**Table 7**

Reserve Description	Fund Balance		2007-08 Projected	Percent of Total	Variance over/(under)
	2007-08 Budget	Percent of Total			
Reserve for Encumbrances	\$ 2,313,411	10.36%	\$ 4,061,538	14.14%	\$ 1,748,127
Reserve for Inventory	2,647,721	11.86%	4,463,515	15.54%	1,815,794
Reserve for Self-Insurance	1,500,000	6.72%	1,500,000	5.22%	-
Reserve for Debt and Fiscal Mgmt	6,010,127	26.92%	3,025,033	10.53%	(2,985,094)
Reserve for Carryover	-	0.00%	2,887,019	10.05%	2,887,019
Reserve for Curriculum & Instruction	6,098,748	27.31%	5,710,257	19.88%	(388,491)
Reserve for Student Achievement	-	0.00%	1,801,994	6.27%	1,801,994
Unreserved, Designated for Other Items	2,759,413	12.36%	4,200,000	14.62%	1,440,587
Unreserved, Designated for Contingencies	1,000,000	4.48%	1,000,000	3.48%	-
Unreserved Fund Balance	-	0.00%	70,906	0.25%	70,906
<b>Total Fund Balance</b>	<b>\$ 22,329,420</b>	<b>100.00%</b>	<b>\$ 28,720,262</b>	<b>100.00%</b>	<b>\$ 6,390,842</b>

## **MAJOR PROGRAMS and INITIATIVES**

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

### **Curriculum & Instruction**

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

During the first quarter of 2007-2008 there have been several new adoptions. The implementation of a new fourth and fifth grade social studies program has begun. The fourth grade is studying Washington State History and the fifth grade is studying United States History from exploration through the Revolutionary War. This program aligns with the new social studies grade level expectations from OSPI. In addition to new materials, the new state Classroom Based Assessments (CBA) required by 2008-09 are supported by these new materials and the district is providing training to teachers in the CBA.

The district has also implemented a new grades K-5 Reading adoption. The previous adoption was almost ten years old and new research on early reading prompted the district to the urgent need for new materials. The adoption of grades K-1 Read Well and grades 2-5 Reading Street is progressing.

The beginning of the school year also ushered in a new high school math adoption. The district adopted a new course curriculum for Algebra, Geometry, Algebra II, Pre-Calculus and Calculus. The new materials and training for teachers was implemented this fall, with favorable reviews.

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

The funding for curriculum has been modified as necessary to support the goals and objectives of the district. The 2007-08 budget and projected expenditures for the curriculum support are shown in **Table 8**.

**Table 8**

Curriculum & Instruction Summary (Programs - 01.99X & 66.400)				
BRC	Description	(1) Revised Budget	(2) Projected	(1) - (2) Variance (Over)/Under
700	Curriculum Direction	\$ 1,684	\$ 1,448	\$ 236
710	General	8,322,924	661,720	7,661,204
711	Mathematics	704,203	1,127,133	(422,930)
712	Social Studies	382,000	434,633	(52,633)
713	Fine Arts	610,508	588,999	21,509
714	Second Language	120,000	117,996	2,004
718	Literacy	3,273,737	3,780,243	(506,506)
719	Assessment	129,986	124,527	5,459
720	Science / Health / Environment	255,000	381,987	(126,987)
743	Health / Fitness	50,000	70,920	(20,920)
	<b>TOTAL</b>	<b>\$ 13,850,042</b>	<b>\$ 7,289,606</b>	<b>\$ 6,560,436</b>

Curriculum Adoption Plan Program 0199X carryover	\$ 5,710,257
C & I portion included in I-728 Student Achievement carryover	850,179
	<u>\$ 6,560,436</u>

## **Food Services**

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

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

Food Services operate programs in 57 school locations. The program served a daily average of 6,649 students in the breakfast program and 16,830 students in the lunch program through the second quarter. This reflects an increase of 239 and 110 breakfast and lunch meals, respectively, compared to last year's average meals served.

The Food Service sales are projected to be \$44,960 more than budget. Federal funding is also projected to be \$550,117 more than budget due to a higher number of free meals served than anticipated. This is partially offset by a projected shortfall of \$30,722 in State funding revenue due to lower than anticipated reduced lunches for grades K-3 and a prior year revenue adjustment. Revenues, overall, are projected to be \$564,355 more than budgeted due to the change in the mix of free, reduced and paid meals served. However, total program costs are projected to be over budget by \$839,395 due to rising food prices. This combination of revenues and expenditures has resulted in a projected operating shortfall of \$275,040. The projected operating shortfall will be partially offset by \$140,877 carried over from the Food Services' 2006-07 operating surplus. As a result of these variances, it is projected that Food Services will have an ending shortfall of \$134,163 for 2007-08. This would amount to 3.1 cents for every breakfast and lunch served or \$13.37 per day per school location run by the district.

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



**Table 9**

Food Services Program Summary (Program 98.XXX)			
	Budget	Projected	Variance Favorable/ (Unfavorable)
<b>Revenue</b>			
Food Sales	\$ 2,474,858	\$ 2,519,818	\$ 44,960
State Funding	342,381	311,659	(30,722)
Federal Funding	7,320,865	7,870,982	550,117
Sale of Equipment	-	-	-
<b>Total Revenue</b>	<b>\$ 10,138,104</b>	<b>\$ 10,702,459</b>	<b>\$ 564,355</b>
Indirect Support Charges	-	-	-
Prior Year Carryover	-	140,877	140,877
Local Support	-	-	-
<b>Total Resources</b>	<b>\$ 10,138,104</b>	<b>\$ 10,843,336</b>	<b>\$ 705,232</b>
<b>Expenditures</b>			
Salaries	\$ 3,922,056	\$ 3,914,819	\$ 7,237
Benefits	2,083,750	1,978,352	105,398
Supplies	4,068,469	4,950,031	(881,562)
Contractual	177,148	206,214	(29,066)
Travel	6,852	8,055	(1,203)
Equipment	10,000	11,632	(1,632)
Internal Transfers (in)/out	(130,171)	(91,604)	(38,567)
<b>Total Expenditures</b>	<b>\$ 10,138,104</b>	<b>\$ 10,977,499</b>	<b>\$ (839,395)</b>
Transfer Out	-	-	-
<b>Total Use of Resources</b>	<b>\$ 10,138,104</b>	<b>\$ 10,977,499</b>	<b>\$ (839,395)</b>
<b>Net Surplus/(Deficit)</b>	<b>\$ -</b>	<b>\$ (134,163)</b>	<b>\$ (134,163)</b>

## **Special Education**

In the 2001-03 Revised Omnibus Operating Budget (2002 Supplemental), the state received an increase in federal funds for Special Education effective with the 2002-03 school year. A portion of the increase was used to fund the Special Education Safety Net and to increase the maximum percentage of a district's enrollment funded under the Special Education formula from the previous 12.7% to 13.0% of the district's total resident population. The funding source for the 12.7% allocation comes from state dollars while the additional .3% allocation comes from Federal Flow Through dollars. For specific information on Federal Flow Through funding of this program see **Appendix D, Grant Activity**.

The state uses an average from October to May to determine resident population for Special Education. The current projected average is 3,509 students. Based on the state formula, the district will be funded for a projected average of 3,498 students (12.7% of 27,540 Total BEA Resident FTE Enrollment). This will leave approximately 11 students unfunded by the state, (i.e., down from 283 at the end of the second quarter of 2006-07 or a decrease of 272 students from this time last year). The unfunded gap has narrowed due to a change in the state Special Education funding formula effective September 1, 2007. Under the new funding formula, 3 – 5 year old students (not yet enrolled in kindergarten) are no longer subject to the 12.7% cap. Special Education students from 5 – 21 years old are still subject to the 12.7% cap.

However, as stated earlier, additional federal funding is given in the form of Federal Flow Through and Safety Net dollars. Federal Flow Through funding is an entitlement with a base, relative population and poverty allocations. Safety Net funding is not an entitlement, but an annual grant application provided for resident students only for services that are already being provided. Safety Net funding is available to school districts with demonstrated needs for Special Education funding in excess of state and federal funding otherwise provided, as long as the program meets the criteria. So far this year, the district has been awarded \$511,127 of state funding and \$270,172 of federal funding for a total of \$781,299 Safety Net funding. Additional applications totaling \$351,220, (\$191,363 and \$159,857 of state and federal funding, respectively), are currently pending. For specific information on the Federal Flow Through and Safety Net funding of this program see **Appendix D, Grant Activity**.

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

**Table 10**

Special Education Program Summary (Programs 21.XXX and 24.XXX)			
	<u>Budget</u>	<u>Projected</u>	<u>Variance</u> Favorable/ (Unfavorable)
<b>Revenue</b>			
State Funding	\$ 22,249,396	\$ 23,068,648	\$ 819,252
Federal Funding	6,968,841	7,289,061	320,220
Other Districts	1,116,000	1,502,941	386,941
Total Revenue	\$ 30,334,237	\$ 31,860,650	\$ 1,526,413
Local Effort	5,496,206	5,496,386	180
Prior Year Carryover	1,435,730	1,435,730	-
<b>Total Resources</b>	\$ 37,266,173	\$ 38,792,766	\$ 1,526,593
<b>Expenditures</b>			
Certificated Salaries	\$ 19,965,456	\$ 20,273,348	\$ (307,892)
Classified Salaries	6,915,726	7,224,044	(308,318)
Benefits	9,801,709	9,501,336	300,373
Supplies	210,482	265,305	(54,823)
Contractual	334,000	867,417	(533,417)
Travel	13,000	44,568	(31,568)
Equipment	2,000	27,818	(25,818)
Internal Transfers (in)/out	23,800	33,211	(9,411)
<b>Total Expenditures</b>	\$ 37,266,173	\$ 38,237,047	\$ (970,874)
Transfer Out	-	-	-
<b>Total Use of Resources</b>	\$ 37,266,173	\$ 38,237,047	\$ (970,874)
<b>Net Surplus/(Deficit)</b>	\$ -	\$ 555,719	\$ 555,719

## **Transportation**

The district provides their own buses and drivers for the transportation of special education students while contracting with First Student Inc. for basic education students. The district is in the last year of a five-year contract with First Student Inc. The contract with First Student contains a Consumer Price Index (CPI) inflation factor. This resulted in a 4.26% increase over the 2006-07 year rates. The transportation department's expenditures include costs associated with transporting all district students. Therefore, in addition to rising employee and contract costs, the rising cost of fuel has also had a significant impact on this program. The district has entered into a five-year contract with Durham School Services for pupil transportation between September 1, 2008 and August 31, 2013.

The district implemented geographical clusters for major programs (e.g., English Limited Language (ELL), and Special Education) to better serve students and reduce their time on the bus. This plan also uses other transportation services in lieu of yellow buses when it is more appropriate and cost effective (e.g., Para Transit, Pierce Transit, taxicabs, etc.). In 2007-08, the transportation department has been operating with a contracted fleet of 101 buses provided by First Student Inc.

The department has addressed long term student safety issues and cost containment by implementing a pre and post trip safety inspection system. In addition, the Board approved a contract to place video and audio systems and global positioning system (GPS) units in all buses. As of January 2008, all buses, both district owned and First Student Inc., have operational video and audio systems. Large buses are equipped with two video cameras while the smaller buses have one camera. This is an excellent tool to help ensure appropriate and safe practices are in place while transporting students. An added feature that will provide the ability to view small segments of video from a bus via wireless connection was fully operational by the end of March 2008. The GPS units will begin to be installed in district buses by the middle of May 2008 with full use targeted for September 1, 2008.

The transportation department was approved for a \$277,590 Environmental Protection Agency (EPA) grant in 2006-07. Tacoma School District partnered with Puget Sound Clean Air Agency (PSCAA) to retrofit 62 district buses with diesel oxidation catalyst and closed-loop crankcase filter systems and approximately 144 First Student buses with diesel oxidation catalyst. The project is scheduled to be completed by the end of the fiscal year. The final phase of the project will provide a report covering how staff was trained, the strategies that were employed, how progress was tracked and emission reduction results. Puget Sound Clean Air Agency will fund \$124,000 or 45% and the EPA will fund \$153,590 or 55% of the total grant.

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The funded student rider count is 8,279; a decrease of 650 from 2006-07. The rider count is comprised of the following: 6,650 basic education, 570 Pierce Transit, and 1,059 special riders (e.g. Special Education and Homeless). The department is transporting approximately 290 homeless students to their school of origin (a decrease of 55 students from 2006-07).

State special purpose revenue for Transportation is projected to be \$173,173 below budget due to a prior year revenue adjustment. (This includes the \$458,319 received as the district's share of the additional \$12.5 million in funding approved by the legislature based on a study of actual miles driven.) This revenue shortfall has been offset by the projected EPA grant revenue. However, expenditures are also projected to be \$736,130 over budget due to equipment purchases for the GPS and video systems. Fortunately, Transportation ended 2006-07 with an operating surplus of \$933,696; of this operating surplus, Transportation was allowed to carry over \$778,000. Therefore, it is currently projected that Transportation will have an ending balance of \$67,182 for 2007-08 as shown in **Table 11**.

**Table 11**

Transportation Program Summary (Program 99.XXX)				
	Budget	Projected	Variance	
			Favorable/ (Unfavorable)	
<b>Revenue</b>				
Local Support	\$ 4,157,871	\$ 4,157,871	\$ -	
Local Non-Tax	100,000	94,318	(5,682)	
State Special Purpose	5,356,090	5,182,917	(173,173)	
Federal Grants	-	204,167	204,167	
<b>Total Revenue</b>	<b>\$ 9,613,961</b>	<b>\$ 9,639,273</b>	<b>\$ 25,312</b>	
Prior Year Carryover	-	778,000	778,000	
<b>Total Resources</b>	<b>\$ 9,613,961</b>	<b>\$ 10,417,273</b>	<b>\$ 803,312</b>	
<b>Expenditures</b>				
Salaries	\$ 2,516,996	\$ 2,507,582	\$ 9,414	
Benefits	1,166,320	1,086,284	80,036	
Supplies	357,450	373,647	(16,197)	
Contractual	6,037,778	5,923,316	114,462	
Travel	1,900	8,241	(6,341)	
Equipment	-	896,478	(896,478)	
Internal Transfers (in)/out	(466,483)	(445,457)	(21,026)	
<b>Total Expenditures</b>	<b>\$ 9,613,961</b>	<b>\$ 10,350,091</b>	<b>\$ (736,130)</b>	
Transfer Out	-	-	-	
<b>Total Use of Resources</b>	<b>\$ 9,613,961</b>	<b>\$ 10,350,091</b>	<b>\$ (736,130)</b>	
<b>Net Surplus/(Deficit)</b>	<b>\$ -</b>	<b>\$ 67,182</b>	<b>\$ 67,182</b>	

### **Career-Technical Education**

Program revenues are projected to be below budget by \$506,151. This is a result of enrollment in the program being 92 student FTE below budget causing a shortfall in state apportionment revenue of \$490,297. In addition, the program ended fiscal year 2006-07 with an operating shortfall of \$31,769. The shortfalls have been offset by not filling vacant positions and reduced spending in extra work for extra pay, supplies, and equipment.

Career-Technical Education (CTE) expenditures for 2007-08 include the following:

- CTE equipment purchases and teacher extra work pay for move back to Lincoln High School
- Foss remodel – former darkroom to audio recording studio for Media Marketing
- Lincoln Woods Tech facilities upgrade – convert computer room to project finishing area
- New program startup – School of the Arts (SOTA) Audio Recording
- Complete safety upgrades in all high school Woods Tech programs
- Upgrade Business Education computer software to Office 2007 and provide staff training
- Continue providing 1.4 FTE instructional facilitators to mentor new teachers and support all CTE teachers through coaching, workshops and consultation.
- Contractual services agreements for program evaluation data collection, Digital Communications Tools challenge testing, and web site development
- Purchase Career Cruising licenses for all middle and high schools
- Prepare for OSPI review and re-approval of the Health and Human Services career pathway programs
- Provide extra work pay for teachers to (1) update and improve curriculum in all career pathway programs, (2) attend citizen advisory meetings and (3) participate in CTE leadership team meetings

The program is projected to end the year with an operating surplus of \$46,974. The financial summary is shown in **Table 12**.

**Table 12**

Career-Technical Education Program Summary (Program 31.XXX & 38.XXX)			
	Budget	Projected	Variance Favorable/ (Unfavorable)
<b>Revenue</b>			
Sales	\$ 60,000	\$ 44,146	\$ (15,854)
State - Apportionment	10,347,983	9,857,686	(490,297)
Federal Special Purpose	427,407	427,407	-
Total Revenue	\$ 10,835,390	\$ 10,329,239	\$ (506,151)
Indirect Support Charges	(1,188,158)	(1,131,775)	56,383
Prior Year Carryover	-	(31,769)	(31,769)
<b>Total Resources</b>	\$ 9,647,232	\$ 9,165,695	\$ (481,537)
<b>Expenditures</b>			
Certificated Salaries	\$ 5,761,320	\$ 5,647,283	\$ 114,037
Classified Salaries	518,991	541,106	(22,115)
Benefits	1,952,996	1,873,670	79,326
Supplies	698,133	620,452	77,681
Contractual	391,367	278,912	112,455
Travel	50,000	60,282	(10,282)
Equipment	259,625	80,541	179,084
Internal Transfers (in)/out	14,800	16,475	(1,675)
<b>Total Use of Resources</b>	\$ 9,647,232	\$ 9,118,721	\$ 528,511
<b>Net Surplus/(Deficit)</b>	\$ -	\$ 46,974	\$ 46,974

### Categorical Programs

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

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

## **GENERAL FUND CONCLUSION**

**Table 13** displays the budget and projections for fund balance, revenues, and expenditures. Currently the district is projected to end the year with a fund balance of approximately \$28,720,262.

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

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

The results of both methods are compared on Appendix B.

**Table 13**

General Fund	2007-08 Budget	2007-08 Projected	Variance Surplus/(Deficit)
Beginning Fund Balance	\$ 34,395,249	\$ 34,719,787	\$ 324,538
Revenue	299,355,855	300,044,302	688,447
Other Financing Sources	2,000,000	559,067	(1,440,933)
Total Resources Available	335,751,104	335,323,156	(427,948)
Expenditures	313,421,684	306,602,894	6,818,790
Other Financing Uses	-	-	-
Total Use of Resources	313,421,684	306,602,894	6,818,790
Ending Fund Balance	\$ 22,329,420	\$ 28,720,262	\$ 6,390,842

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

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



**ENROLLMENT**

State funding for school districts is based on the number of full time equivalent (FTE) students enrolled in the district (see also **REVENUE in Section I** of this report). FTE is calculated based on the number of hours of classroom instruction received. **Table 14** displays the variances between actual and projected average FTE by individual grade level for 2006-07 and 2007-08, and the variances between projected and budgeted average FTE for 2007-08.

**Table 14**

<b>K-12 Average FTE Enrollment Two Year Comparison</b>					
	(A) 2006-07 Actual	(B) 2007-08 Budget	(C) 2007-08 Average	(D) Variance (C)-(A)	(E) Variance (C)-(B)
Kindergarten	1,123	1,078	1,188	65	110
Grade 1	2,434	2,196	2,312	(122)	116
Grade 2	2,364	2,319	2,380	16	61
Grade 3	2,283	2,257	2,375	92	118
Grade 4	2,192	2,173	2,275	83	102
Grade 5	2,289	2,107	2,150	(139)	43
<b>Elementary</b>	<b>12,686</b>	<b>12,131</b>	<b>12,680</b>	<b>(6)</b>	<b>549</b>
Grade 6	2,120	2,083	2,135	15	52
Grade 7	2,197	2,032	2,076	(121)	44
Grade 8	2,245	2,083	2,121	(124)	38
<b>Middle School</b>	<b>6,562</b>	<b>6,198</b>	<b>6,332</b>	<b>(230)</b>	<b>134</b>
Grade 9	2,774	2,931	2,808	34	(123)
Grade 10	2,368	2,328	2,227	(141)	(101)
Grade 11	1,867	1,841	1,738	(129)	(103)
Grade 12	1,459	1,437	1,468	9	31
<b>High School</b>	<b>8,469</b>	<b>8,537</b>	<b>8,241</b>	<b>(228)</b>	<b>(296)</b>
Home/Private School	0	0	0	0	0
Summer School	12	0	6	(6)	6
Running Start	203	194	212	9	18
<b>Grand Total</b>	<b>27,932</b>	<b>27,060</b>	<b>27,471</b>	<b>(461)</b>	<b>411</b>
Fresh Start (FYI)	170	170	154	(16)	(16)
* Actual data through March 2008					

In comparison with 2006-07 averages, projected enrollment average decreased 461 student FTE, (**Table 14 column (D)**):

Elementary schools (grades K-5) decreased by 6 FTE;  
Middle schools (grades 6-8) decreased by 230 FTE;  
High schools (grades 9-12) decreased by 228 FTE;  
Home/Private remained the same;  
Summer School decreased by 6 FTE;  
Running Start (college level courses) increased by 9 FTE;  
and Fresh Start decreased by 16 FTE.

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

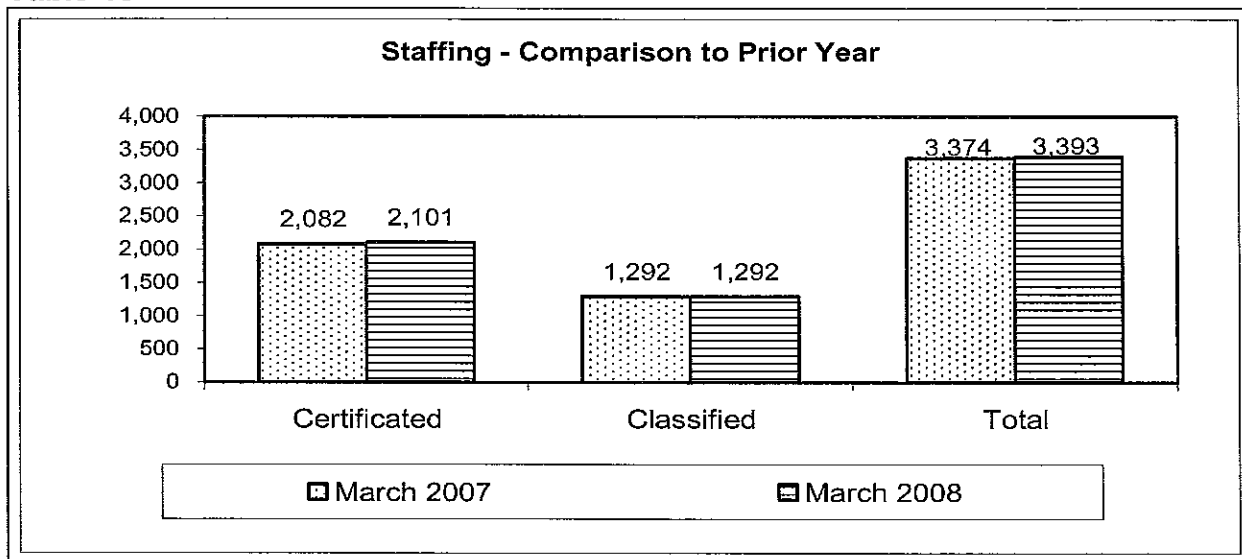
Every student enrolled is converted to a full time equivalent (FTE) based on the number of instructional hours established by the state. A full time equivalent for grades 4-12 is 900 hours (5 hours per day x 180 days), for grades 1-3 720 hours (4 hours per day x 180 days), and for .5 FTE (half day) kindergarten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

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

## **STAFFING**

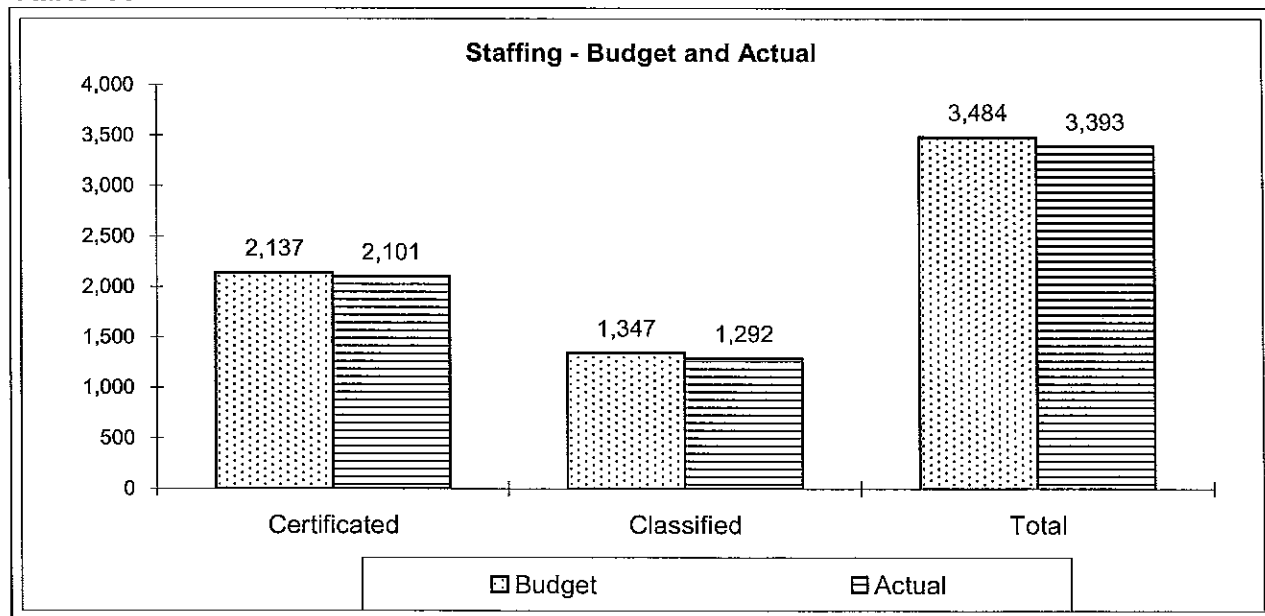
District staffing is divided into two categories: certificated staff – teachers, counselors, librarians, nurses, specialists and principals, and classified staff – classroom aids, secretaries, bus drivers, cooks, custodians, playground staff, maintenance crews, grounds crews, and business support staff. **Table 15** compares the number of filled positions in March 2007 to the number of filled positions in March 2008. The number of certificated staff increased 19.4 FTE while classified staff decreased .3 FTE from the same time last year.

**Table 15**



As shown in **Table 16**, the number of assigned certificated FTE is 2,101 and classified staff FTE is 1,292. The certificated and classified staffs are below budget by 35.9 and 55.2 FTE respectively. These decreases are due to staffing reductions related to lower student enrollment, positions being vacant or unfilled for a portion of the year (i.e., late hires, resignations, departmental reorganizations, etc.).

**Table 16**



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

**Table 17**

<b>Staffing by Program In FTE (Full Time Equivalents)</b>			
Program Description ( Number) * Actual data through March 2008	Budget	Actual	Variance Favorable/ (Unfavorable)
<b>Certificated Staff</b>			
Basic Education (01XXX)	1,381.800	1,372.496	9.304
Special Education (2XXXX)	308.900	307.826	1.074
Vocational Education (3XXXX)	93.500	89.192	4.308
Compensatory (5XXXX-6XXXX)	324.400	304.250	20.150
Other Instructional (7XXXX)	25.000	23.429	1.571
Support Services (9XXXX)	3.000	3.543	(0.543)
<b>Total Certificated</b>	<b>2,136.600</b>	<b>2,100.735</b>	<b>35.865</b>
<b>Classified Staff</b>			
Basic Education (01XXX)	279.263	266.040	13.222
Special Education (2XXXX)	265.525	266.445	(0.920)
Vocational Education (3XXXX)	15.563	12.818	2.744
Compensatory (5XXXX-6XXXX)	154.704	144.831	9.873
Other Instructional (7XXXX)	17.822	15.748	2.075
Support Services (9XXXX)	614.604	586.388	28.217
<b>Total Classified</b>	<b>1,347.481</b>	<b>1,292.270</b>	<b>55.210</b>
<b>Total All Staff</b>	<b>3,484.081</b>	<b>3,393.005</b>	<b>91.075</b>

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

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

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

	Governmental Fund Types					Trust Funds			Totals (Memorandum Only)
	General	Capital Projects	Transportation Vehicle	Debt Service	ASB	Private Purpose	Agency		
Assets									
IMPREST CASH - RAINIER PACIFIC B	99,535	10,000			12,410			121,945	
CASH IN BANK - KEY BANK/FOOD SER	14,890				41,116			54,955	
CASH ON HAND - W/ AND CURR. TREAS.	25,678							25,678	
WARREN RECEIVABLE - CURRENT YEAR	1,715,505	383,591	2,901	451,978	39,354	25,572	(20,351)	2,598,551	
TAXES RECEIVABLE - PRELIMINARY	(946,446)	(382,898)			(39,480)	(5,215)		(1,374,039)	
TAXES FROM RECEIVABLES	67,415,887			37,250,614				104,666,501	
EMPLOYMENT SYSTEMS RECEIVABLE	1,607,411	19,362		1,058,059				2,665,720	
INVENTORY - SUPPLIES & MATERIALS	162,723	14,631		458,577	1,368	6,193		1,152,350	
INVENTORY - PRINTING & GRAPHICS	12,728							12,728	
INVESTMENTS - BOA-SINKING FUND	3,375							3,375	
INVESTMENTS - SECURITY DEP	504,847							504,847	
SELF INS. SECURITY DEP	61,003							61,003	
	280,997	138,340,000	2309,800	2,970,000	2515,500	320,000	28,460	280,997	
	54,468,500	4,564,363						4,564,363	
	1,500,000							1,500,000	
Total Assets	127,620,416	142,949,049	2312,701	42,189,228	2570,418	346,551	8,109	317,996,472	

Governmental Fund Types							Trust Funds		Totals (Memorandum Only)
General	Capital Projects	Transportation Vehicle	Debt Service	ASB	Private Purpose	Agency			
Liabilities and Fund Balance									
ACCOUNTS PAYABLE RECEIPT PAYA	2,076,305	115,394		22,145	(1,000)			2,212,843	
ACCUMULATED DEPRECIATION	9,158,907							9,158,907	
ACCUMULATED DEPRECIATION	2,559,297							2,559,297	
ACCUMULATED DEPRECIATION	125,052							125,052	
ACCUMULATED DEPRECIATION	2,005,871							2,005,871	
ACCUMULATED DEPRECIATION	1,731,541							1,731,541	
ACCUMULATED DEPRECIATION	1,467,198							1,467,198	
ACCUMULATED DEPRECIATION	2,997,810							2,997,810	
ACCUMULATED DEPRECIATION	16,354							16,354	
ACCUMULATED DEPRECIATION	19,040							19,040	
ACCUMULATED DEPRECIATION	28,148							28,148	
ACCUMULATED DEPRECIATION	388,591							388,591	
ACCUMULATED DEPRECIATION	122,320							122,320	
ACCUMULATED DEPRECIATION	187,170							187,170	
ACCUMULATED DEPRECIATION	924,053							924,053	
ACCUMULATED DEPRECIATION	791,987							791,987	
ACCUMULATED DEPRECIATION	5,162,489							5,162,489	
ACCUMULATED DEPRECIATION	102,834				3,026			105,860	
ACCUMULATED DEPRECIATION	833				413			1,246	
ACCUMULATED DEPRECIATION	6,865				(18,838)			(11,973)	
ACCUMULATED DEPRECIATION	44,100							44,100	
ACCUMULATED DEPRECIATION	200,982							200,982	
ACCUMULATED DEPRECIATION	(15,228)							(15,228)	
ACCUMULATED DEPRECIATION	(17,633)							(17,633)	
ACCUMULATED DEPRECIATION	3,965							3,965	
ACCUMULATED DEPRECIATION	29,821							29,821	
ACCUMULATED DEPRECIATION	542,258							542,258	
ACCUMULATED DEPRECIATION	69,697							69,697	
ACCUMULATED DEPRECIATION	101,812							101,812	
ACCUMULATED DEPRECIATION	4,061,538							4,061,538	
ACCUMULATED DEPRECIATION	4,463,515							4,463,515	
ACCUMULATED DEPRECIATION	1,500,000							1,500,000	
RESERVE FOR ENCUMBRANCES	36,331,984							36,331,984	
RESERVE FOR ENCUMBRANCES	791,467							791,467	
RESERVE FOR ENCUMBRANCES	47,822							47,822	
RESERVE FOR ENCUMBRANCES	127,416							127,416	
RESERVE FOR ENCUMBRANCES	40,441,344							40,441,344	
RESERVE FOR ENCUMBRANCES	4,791,467							4,791,467	
RESERVE FOR ENCUMBRANCES	1,500,000							1,500,000	

Tacoma School District No. 10  
Combined Balance Sheet -- All Funds  
As Of FEBRUARY 29, 2008

Liabilities and Fund Balance	Governmental Fund Types				Trust Funds			Totals (Memorandum Only)
	General	Capital Projects	Transportation Vehicle	Debt Service	ASB	Private Purpose	Agency	
RESERVE FOR TECHNOLOGIES	3,025,033							3,025,033
RESERVE FOR STUDENT ACHIEVEMENT	1,801,894	28,543,960						28,543,960
RESERVE FOR CARBONATION	5,825,319							5,825,319
RESERVE FOR CONSTRUCTION	5,710,257	83,971,486						83,971,486
RESERVE FOR C&I INITIATIVE	3,200,000							3,200,000
UNRESERVED, DESIGNATED FOR OTH	(4,779,899)	2,541,970		3,421,978	2330,037	344,524	8,109	(5,541,970)
UNRESERVED, DESIGNATED FOR CON		(8,470,240)	2312,701	3,421,978	2505,276	344,524	8,109	(5,832,590)
UNRESERVED, FUND BALANCE	25,807,957	142,710,627	2312,701	3,421,978	2505,276	344,524	8,109	177,111,171

Total Liabilities and Fund Balance: 127,620,416 142,949,049 2312,701 42,189,228 2570,418 346,551 8,109 317,996,472

REPORT: WGE/185  
 DATE: 04/22/08  
 GENERAL FUND

IACOMA SCHOOL DISTRICT NO. 10  
 STATEMENT OF EXPENDITURES BY OBJECT  
 AS OF FEBRUARY 29, 2008

OBJECT NUMBER AND DESCRIPTION		2006-2007 BUDGET		2006-2007 ACTUAL		2007-2008 BUDGET		2007-2008 ACTUAL		UNEXPENDED BUDGET		PAGE: TIME:	
												09:28:33	
												PERCENT EXPENDED	
0	DEB	1	2,574,459	1	179,200	1	395,359	1	113,418	1	266,896	47	
1	TRANSFERS	139,104,841	66,600,910	66,600,910	1,395,359	1,395,359	395,359	1,395,359	1,395,359	1,395,359	266,896	47	
2	OPERATIONAL	51,593,382	23,836,275	23,836,275	1,395,359	1,395,359	395,359	1,395,359	1,395,359	1,395,359	266,896	47	
3	SALARIES	59,924,573	31,557,907	31,557,907	1,395,359	1,395,359	395,359	1,395,359	1,395,359	1,395,359	266,896	47	
4	TRAVEL	21,110,346	8,263,411	8,263,411	1,395,359	1,395,359	395,359	1,395,359	1,395,359	1,395,359	266,896	47	
5	COMPUTER	2,572,607	515,551	515,551	1,395,359	1,395,359	395,359	1,395,359	1,395,359	1,395,359	266,896	47	
6	CONTRACTUAL	2,594,092	515,551	515,551	1,395,359	1,395,359	395,359	1,395,359	1,395,359	1,395,359	266,896	47	
7	OUTLAY												
8													
9													
TOTAL GENERAL FUND		291,338,480	139,155,536	139,155,536	152,182,944	313,421,684	152,295,076	161,125,808	49				



[illegible]

Budget Status: GENERAL FUND				Budget and Actual			
	Budget	Actual	Unexpended Budget	% Of Budget YTD	% Of Budget Prior YTD		
74 HIGHLY CAPABLE, STATE	315,729	164,509	151,220	52	59		
75 PROFESSIONAL DEVELOPMENT	296,000	24,558	272,442	26	29		
79 OTHER INSTRUCTIONAL PROGRAMS	7,843,192	2,071,012	5,772,180	110	50		
89 COMMUNITY SERVICES	41,996,197	19,303,644	22,692,553	46	56		
97 DISTRICT-WIDE SUPPORT	10,138,104	6,076,939	4,061,165	56	38		
98 PUPIL TRANSPORTATION	9,613,961	5,407,437	4,206,524	49	48		
99 PUPIL TRANSPORTATION	313,421,684	152,295,876	161,125,808	49	48		
Total Expenditures	313,421,684	152,295,876	161,125,808	49	48		
Total Uses of Resources	313,421,684	152,295,876	161,125,808	49	48		
Ending Fund Balance	22,329,420	25,807,957	3,478,537	116	192		
820 RESERVE FOR ENCUMBRANCES	2,313,411	4,061,538	1,748,127	176	99		
840 RESERVE FOR INVENTORY	2,547,721	4,463,515	1,915,794	169	88		
860 RESERVE FOR SELF-INSURANCE	1,500,000	1,500,000	0	100	100		
880 RESERVE FOR DEBT & FISCAL MGMT	3,025,033	3,025,033	0	100	100		
890 RESERVE FOR STUDENT ACHIEVEMENT	1,801,994	1,801,994	0	100	100		
900 RESERVE FOR CARRYOVER	5,825,319	5,825,319	0	100	100		
910 RESERVE FOR C&I INITIATIVE	5,710,257	5,710,257	0	100	100		
920 RESERVE FOR C&I INITIATIVE	3,200,000	3,200,000	0	100	100		
930 UNRESERVED, DESIGNATED FOR CON	1,000,000	1,000,000	0	100	100		
940 UNRESERVED, DESIGNATED FOR CON	1,000,000	1,000,000	0	100	100		
950 UNRESERVED, DESIGNATED FOR CON	1,000,000	1,000,000	0	100	100		
960 UNRESERVED, DESIGNATED FOR CON	1,000,000	1,000,000	0	100	100		
970 UNRESERVED, DESIGNATED FOR CON	1,000,000	1,000,000	0	100	100		
980 UNRESERVED, DESIGNATED FOR CON	1,000,000	1,000,000	0	100	100		
990 UNRESERVED, DESIGNATED FOR CON	1,000,000	1,000,000	0	100	100		
Total Ending Fund Balance	22,329,420	25,807,957	3,478,537	116	192		

Tacoma School District No. 10  
Statement of Revenues, Budget, and Actual  
As of FEBRUARY 29, 2008

Budget Status	GENERAL FUND	2007-2008 Budget	Current Period Revenues	Year to Date Revenues	% Of Budget
10000 LOCAL TAXES					
11000 LOCAL PROPERTY TAX		67,169,758	768,413	30,948,227	46
13000 SALE OF TAX TITLE PROPERTY		1,941			
Sub Total		67,171,699	768,413	30,948,227	46
20000 LOCAL NON-TAX					
21000 TUITION AND FEES UNASSIGNED		921,100	92,673	709,882	77
22100 REGULAR SCHOOL TUITION		40,000	3,851	37,149	69
22110 SPECIAL ED. PRETUITIIONS AND FEE		30,000	5,630	33,370	110
22120 SALE OF GOODS, SUPPLIES, & SER		185,000		8,270	4
22200 SALES OF GOODS, SUPPLIES, & SER		1,500	1,395	72,022	93
222030 SALE OF GOODS, SUPPLIES, & SER		102,071	18,907	72,022	71
222100 OTHER STORE REVENUES		23,147	1,472	18,775	47
222200 COPY SERVICES		100,000	5,353	18,775	49
222310 SECOND-ED. SALES OF GOODS,		60,000	3,008	18,775	33
222320 FOOD SERVICES TO FEDERAL PRO		2,171,706	231,085	1,392,740	64
2223910 FOOD SERVICE SALES TO FEDERAL PRO		37,535	3,528	10,328	28
2223940 FOOD SERVICE SALES/SPECIAL EVE S		177,694	15,557	30,927	32
223000 INVESTMENT EARNINGS		2,000,000	51,886	356,853	18
223000 INVESTMENT EARNINGS		2,000,000	21,824	108,953	105
223000 GIFTS, AND DONATIONS/LOCAL		86,965	5,307	28,108	72
227000 RENTALLY SURCHARGES		400,000	60,971	28,175	
227020 UTILITY SURCHARGES			1,853	17,561	
228000 INSURANCE RECOVERIES		947,867	57,152	506,347	53
229000 LOCAL SUPPORT NONTAX UNASSIGNE		53,116		(1,193)	
229010 CASH OVER/SHORT		700,000			
229030 SUMMER FOOD SERVICE REVENUE		80,000	964	61,272	77
229070 OFFER DISCOUNT			483	59,417	
229100 PHOTOGRAPHY				18,072	
229230 PHOTOGRAPHY					
229240 VENDING, BEVERAGE					
Sub Total		8,256,008	582,055	3,874,635	47
30000 STATE GENERAL PURPOSE					
31000 STATE APPORTIONMENT		127,911,530	11,523,713	66,288,895	52
31210 STATE APPORTIONMENT		5,365,671	489,228	2,608,771	49
33000 LOCAL EFFORT ASSISTANCE		2,922,440		1,088,422	37
Sub Total		136,199,541	12,012,941	69,967,088	51
40000 STATE SPECIAL PURPOSE					
41000 STATE SPECIAL PURPOSE UNASSIGNED		4,801,492	5,374	189,503	4
41250 EDUCATION CHANCE PROGRAMS		16,883,725	1,568,750	8,929,929	51
41250 EDUCATION CHANCE PROGRAMS		4,078,233	367,305	2,060,986	51
41250 EDUCATION CHANCE PROGRAMS		1,272,273	77,788	427,807	34
41250 EDUCATION CHANCE PROGRAMS		373,383	61,731	378,462	101
41250 EDUCATION CHANCE PROGRAMS		836,023	67,195	378,462	45
41250 EDUCATION CHANCE PROGRAMS		1,576,310	144,170	804,492	51



Report : WGR/001  
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Budget Status GENERAL FUND  
80000 REV. FROM OTHER AGEN. & ASSOC.

Sub Total  
90000 OTHER FINANCING SOURCES  
93000 SALE OF EQUIPMENT  
99000 OPERATING TRANSFERS  
Sub Total

Total Revenues

Tacoma School District No. 10  
Statement of Revenue - Budget and Actual  
As of FEBRUARY 29, 2008

	2007-2008 Budget	Current Period Revenues	Year to Date Revenues	% Of Budget
-----	-----	-----	-----	-----
	466,235	149,649	238,681	51
		(1,396)	9,067	
	2,000,000			
	2,000,000	(1,396)	9,067	
	301,355,855	20,942,322	143,384,046	48
=====	=====	=====	=====	=====

Report : WGE/180  
Date : 04/22/2008  
Fund : GENERAL FUND

Tacoma School District no. 10  
Statement of Expenses By Program - Detail  
AS OF FEBRUARY 29, 2008

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Program and Description	2007-2008 Budget	Current Month Amount Paid	2007-2008 Year to Date	Unexpended Budget	Percent Expended
01000 TECHNICAL SUPPORT: AUDIO/VISUAL	306,995	31,692	182,112	124,883	59.32
01001 TECHNICAL SUPPORT: TECHNOLOGY	133,950	5,133	52,713	81,237	39.09
01002 TECHNICAL SUPPORT: LIBRARY SER	133,145		26,668	106,476	20.29
01003 TECHNICAL SUPPORT: GENERAL WE	28,000		26,268	1,732	93.81
01004 BASIC EDUCATION	139,679,157	11,277,544	68,032,896	71,646,261	48.71
01005 CLASSROOM/OFFICE		7,050	4,124	2,926	(100.00)
01006 CONTRIB. TO OFFICE			27,216	(27,216)	(100.00)
01007 CARRYOVER - MISCELLANEOUS	1,574,074	86,056	526,615	1,047,459	48.21
01008 CARRYOVER - MISCELLANEOUS	1,301,723	114,164	649,958	1,151,765	(100.00)
01009 CARRYOVER - MISCELLANEOUS	1,082,400	9,594	32,444	1,072,856	(100.00)
01010 BASIC EDUCATION	1,036,895	4,449	971,333	65,562	(100.00)
01011 BASIC EDUCATION	932,403	27,185	250,263	681,140	38.51
01012 BASIC EDUCATION	649,833	4,454	209,538	440,295	30.54
01013 BASIC EDUCATION	686,869	2,941	18,019	668,850	51.14
01014 BASIC EDUCATION	34,860	37,912	554,546	529,686	51.14
01015 BASIC EDUCATION	1,084,433	19,167	294,988	792,445	30.53
01016 BASIC EDUCATION	211,912	10,136	4,658,652	671,109	102.18
01017 BASIC EDUCATION	966,097			(99,315)	
01018 CARRYOVER/ONE-TIME	4,559,337				
Total: 01 BASIC EDUCATION	153,352,983	11,629,215	76,494,672	76,858,311	49.88
21000 SPECIAL EDUCATION - DISTRICT	30,388,332	2,706,980	16,288,998	14,099,334	53.60
21001 SPECIAL EDUCATION		1,490	137	(137)	(100.00)
21002 SPECIAL EDUCATION	145,000	612	2,034	142,966	1.40
21003 SPECIAL EDUCATION			1,702	(1,702)	(100.00)
Total: 21 SPECIAL EDUCATION, STATE	30,533,332	2,709,082	16,292,871	14,240,461	53.36
24507 FLOW THROUGH 2006-07					
24508 FLOW THROUGH 2007-08					
24517 SUPP SERV PRSCH HDCCPD 06-07	6,496,415	524,530	3,126,288	3,370,127	(100.00)
24518 SUPP SERV PRSCH HDCCPD 07-08	236,426	19,443	2,368	234,062	48.03
24528 INSTITUTION MINI - GRANT 07-08	7,998		117,094	109,096	(100.00)
Total: 24 SPECIAL EDUCATION, FEDERAL	6,740,839	542,759	3,322,174	3,418,665	49.28
310TS CTE, TECHNICAL SUPPORT	200,730	18,995	102,985	97,745	51.31

Report : WSE/180  
Date : 04/22/2008  
Fund : GENERAL FUND

Tacoma School District no. 10  
Statement of Expenditures By Program - Detail  
As Of FEBRUARY 29, 2008

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Program and Description	2007-2008 Budget	Current Month Amount Paid	2007-2008 Year to Date	Unexpended Budget	Percent Expended
31500 CIE: ADMINISTRATION	765,534	61,870	338,794	426,740	44.26
31600 CIE: BUSINESS EDUCATION	545,890	141,567	263,696	282,194	48.31
31600 CIE: MARKETING EDUCATION	1,761,585	141,943	900,468	861,122	51.09
31600 CIE: CAREER & TECHNICAL EDUCATION	358,640	23,669	169,468	189,172	47.25
31600 CIE: TRADES & INDUSTRIES	580,929	45,533	312,699	268,230	53.83
31600 CIE: FAMILY & CONSUMER SCIENCE	1,631,032	127,614	795,443	835,589	48.77
31600 CIE: HEALTH EDUCATION	1,081,180	77,752	532,021	549,159	49.21
31600 CIE: HEALTH EDUCATION	465,035	69,171	445,262	24,773	95.88
31600 CIE: HEALTH EDUCATION	580,454	30,758	210,451	369,999	45.20
31600 CIE: HEALTH EDUCATION	137,486	49,272	309,436	271,018	53.31
31600 CIE: HEALTH EDUCATION	233,665	6,453	37,533	99,549	27.30
31600 CIE: HEALTH EDUCATION	21,552	2,311	61,129	172,577	204.76
Total: 31 CAREER & TECH ED, STATE	9,239,400	697,908	4,523,095	4,716,305	48.95
38007 CIE, PERKINS GRANT 09-07		14,351	5,474	(5,474)	(100.00)
38508 CIE, PERKINS GRANT 07-08	365,888		110,595	255,293	30.23
Total: 38 CAREER & TECH ED, FEDERAL	365,888	14,351	116,069	249,819	31.72
50207 I, DISADVANTAGED 06-07	11,542,235	(2,150)	109,873	(109,873)	(100.00)
50207 I, DISADVANTAGED 06-07		922,203	5,131,324	6,410,911	44.46
50207 I, DISADVANTAGED 06-07		119	119	(119)	(100.00)
50207 I, DISADVANTAGED 06-07		11,776	67,034	103,966	39.20
50207 I, DISADVANTAGED 06-07		6,594	42,886	38,221	52.88
50207 I, DISADVANTAGED 06-07		59	475	(475)	(100.00)
50207 I, DISADVANTAGED 06-07		(1,244)	8,185	1,357	85.78
50207 I, DISADVANTAGED 06-07		366	12,580	(2,366)	131.10
50207 I, DISADVANTAGED 06-07		4,769	26,537	(23,537)	(100.00)
50207 I, DISADVANTAGED 06-07		3,709	6,537	(6,537)	(100.00)
Total: 51 DISADVANTAGED, FEDERAL	11,813,426	946,342	5,406,887	6,406,539	45.77
50208 PREV. / INTERVEN. BLOCK GRANT 07-08	152,506		21,981	152,506	(100.00)
50208 I, DISADVANTAGED 06-07	200,666	3,178	70,317	(30,349)	35.04

Tacoma School District no. 10				Statement of Expenditures By Program - Detail		Page: 3	
Report : WGE/180				Date : 01/22/2008		Time: 09:28:33	
Fund : GENERAL FUND				As Of FEBRUARY 29, 2008			
Program and Description	2007-2008 Budget	Current Month Amount Paid	2007-2008 Year to Date	Unexpended Budget	Percent Expended		
52477 TITLE II A-IMPROV TCHR QUALITY	2,246,353	69,410	48,086	(48,086)	(100.00)		
52478 TITLE II A-IMPROV TCHR QUALITY	53,322		33,853	1,909,720	14.99		
52608 TITLE V INNOVATIVE 07-08	91,823	7,237	13,720	37,402	29.86		
52838 TITLE VI ENHANCING EDUCATION T			48,702	48,121	47.59		
Total: 52 SCHOOL IMPROVEMENT, FEDERAL	2,744,670	79,825	536,639	2,208,031	19.55		
53508 TITLE 1 C MIGRANT 07-08	28,673			28,673			
Total: 53 MIGRANT, FEDERAL	28,673			28,673			
54086 READING FIRST 05-06 MCKINLEY		10	10	(10)	(100.00)		
54207 READING FIRST		105,629	28,456	(28,456)	(100.00)		
54307 READING FIRST COHORT 3	1,446,591		620,349	826,242	42.88		
Total: 54 READING FIRST, FEDERAL	1,446,591	105,639	9,402	(9,402)	(100.00)		
55500 LEARNING ASSISTANCE PROG	2,876,919	227,824	1,312,451	1,564,468	45.62		
55530 LAP - HIGH SCHOOL	1,014,802	93,597	485,369	529,433	47.83		
Total: 55 LEARNING ASSISTANCE PROG, STAT	3,891,721	321,421	1,797,820	2,093,901	46.20		
56510 REMANN HALL	1,214,003	91,615	570,635	643,368	47.00		
Total: 56 STATE INSTITUTIONS, CTRS & HOM	1,214,003	91,615	570,635	643,368	47.00		
57518 NEG & DELINQ-REGION V 07-08	10,295	84	1,810	8,485	17.58		
57528 NEG & DELINQ-PROJECT CHOICE 07	2,773		767	2,773	(100.00)		
57537 NEG & DELINQ-ED. ADVOCATE	38,431	3,360	19,493	18,938	50.72		
57538 NEG & DELINQ-ED. ADVOCATE							
Total: 57 NEGLECTED & DELINQUENT	51,499	3,444	22,070	29,429	42.86		



Report : W05/180  
 Date : 02/22/2008  
 Fund : GENERAL FUND

Tacoma School District no. 10  
 Statement of Expenditures By Program - Detail  
 As of FEBRUARY 29, 2008

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Program and Description	2007-2008 Budget	Current Month Amount Paid	2007-2008 Year to Date	Unexpended Budget	Percent Expended
58078 CERTIFICATION BONUS 07-08	294,000		294,043	(294,043)	(100.00)
58300 TECHNOLOGY ENHANCEMENT	22,157			22,157	
58308 STATE PREVENTION 07-08		604	6,000	6,000	(100.00)
58338 PARENT/COMMUNITY SCHOOL PARTNERSHIP	25,000	12,505	29,477	22,157	(117.91)
58388 TEACHER ASSISTANCE PROGRAM 07-08		3,086	46,497	46,497	(100.00)
58398 NAVIGATOR COMMUNITY COHERENT VII		486	11,524	11,524	(100.00)
58428 SCHOOL IMPROVEMENT INTERIM PROGRAM	20,000	389	2,357	17,643	(11.79)
58457 ED. LEADERSHIP INTERIM PROGRAM					
58468 DYSLEXIA PILOT PROGRAM					
Total: 58 SPECIAL & PILOT PROGRAMS	361,157	19,483	390,277	(29,120)	108.06
61516 HEAD START REGULAR 05-06		40	147	(147)	(100.00)
61518 HEAD START REGULAR 06-07		507	972,144	(972,144)	(100.00)
61527 HEAD START TRAINING 06-07	4,119,333	365,166	1,238,378	2,888,955	(29.87)
61528 HEAD START TRAINING 07-08	38,541	2,425	6,509	6,509	(100.00)
61547 HEAD START REG-EXPANSION 06-07	125,528		4,178	32,032	(16.89)
61548 HEAD START REG-EXPANSION 07-08				125,528	(100.00)
Total: 61 HEAD START, FEDERAL	4,283,402	368,138	2,219,726	2,063,676	51.82
62000 MATH & SCIENCE PROFESSIONAL DE			268	(268)	(100.00)
Total: 62 MATH & SCIENCE PROF DEV			268	(268)	(100.00)
63006 PROMOTING ACADEMIC SUCCESS		540	1,179	(1,179)	(100.00)
63008 PROMOTING ACADEMIC SUCCESS	797,731		3,006	794,725	0.38
Total: 63 PROMOTING ACADEMIC SUCCESS	797,731	540	4,185	793,546	0.52
64507 LIMITED ENGLISH PROFICIENCY 06		21,415	1,067	(1,067)	(100.00)
64508 LIMITED ENGLISH PROFICIENCY 07	270,883		84,798	186,085	31.30
Total: 64 LIMITED ENGLISH PROFICIENCY, F	270,883	21,415	85,865	185,018	31.70

Report : WGE/180	Tacoma School District no. 10	Page: 5			
Date: 04/22/2008	Statement of Expenditures by Program - Detail	Time: 09:28:33			
Fund: GENERAL FUND	As of FEBRUARY 29, 2008				
Program and Description	2007-2008 Budget	Current Month Amount Paid	2007-2008 Year to Date	Unexpended Budget	Percent Expended
65000 TRANSITIONAL BILINGUAL	1,576,310	126,698	767,800	808,510	48.71
Total: 65 TRANSITIONAL BILINGUAL, STATE	1,576,310	126,698	767,800	808,510	48.71
66000 I-728 STATE STUDENT ACHIEVEMENT	2,518,221	219,257	1,160	1,160	52.48
66100 I-728 K4 CLASS SIZE REDUCTION	3,722,171	302,921	1,321,468	1,196,753	49.07
66200 I-728 5-12 CLASS SIZE REDUCTION	3,602,506	278,129	1,826,520	1,895,651	42.80
66300 I-728 EXTENDED LEARNING, K12	4,154,169	151,061	1,541,704	2,060,802	27.13
66400 I-728 PROFESSIONAL DEVELOPMENT			1,12,217	3,026,952	
Total: 66 STUDENT ACHIEVEMENT, STATE	13,997,067	951,767	5,815,749	8,181,318	41.55
68507 INDIAN EDUCATION 06-07	84,318	(811)	11,583	(11,583)	(100.00)
68508 INDIAN EDUCATION 07-08		7,941	40,279	44,039	47.77
68517 DEMONSTRATION GRANT FOR INDIAN	84,608	9,401	37,383	(844)	(100.00)
68518 DEMONSTRATION GRANT FOR INDIAN				47,225	44.18
Total: 68 INDIAN EDUCATION, FEDERAL	168,926	16,531	90,089	78,837	53.33
73000 SUMMER SCHOOL	236,000	1,063	18,664	217,336	7.91
Total: 73 SUMMER SCHOOL	236,000	1,063	18,664	217,336	7.91
74000 CHALLENGE PROG./HIGHLY CAPABLE	315,729	26,850	164,509	151,220	52.10
Total: 74 HIGHLY CAPABLE, STATE	315,729	26,850	164,509	151,220	52.10
75208 MATH & SCIENCE	296,000	15,075	24,558	271,442	8.30
Total: 75 PROFESSIONAL DEVELOPMENT	296,000	15,075	24,558	271,442	8.30
79000 OTHER INSTRUCTIONAL	4,000,000			4,000,000	





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Fund : GENERAL FUND

Statement of Expenditures By Program - Detail  
As of FEBRUARY 29, 2008

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Program and Description	2007-2008 Budget	Current Month Amount Paid	2007-2008 Year to Date	Unexpended Budget	Percent Expended
977HD HELP DESK	15,805	72,859	17,361	(556)	103.31
977IS GENERAL SUPPORT: TECHNICAL SUP	1,038,696	19,347	477,661	559,025	46.08
97910 ERP PROJECT SUPPORT	579,820		120,304	459,516	20.75
Total: 97 DISTRICT-WIDE SUPPORT	41,996,197	2,963,464	19,303,642	22,692,555	45.97
98000 NUTRITION SERVICES	10,084,988	986,467	6,076,891	4,008,297	60.25
98030 SUMMER FOOD SERVICES PROGRAM	33,116	51	248	52,868	0.47
Total: 98 NUTRITION SERVICES	10,138,104	986,518	6,076,939	4,061,165	59.94
99000 PUPIL TRANSPORTATION	9,613,961	1,390,502	5,209,342	4,404,619	54.19
99110 EXTRA-CURRICULAR TRANSPORT.		23,272	117,067	(117,067)	(100.00)
99120 FIELD TRIPS		(23,189)	(103,096)	109,096	(100.00)
99147 CLEAN SCHOOL BUSES, HEALTHY KI			186,124	(186,124)	(100.00)
Total: 99 PUPIL TRANSPORTATION	9,613,961	1,400,588	5,407,437	4,206,524	56.25
Total: GENERAL FUND	313,421,684	24,400,296	152,295,878	161,125,806	48.59

## **ASSOCIATED STUDENT BODY FUND**

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

Budget Status	ASSOCIATED STUDENT BODY FUND	Budget	Actual	Unexpended Budget	% of Budget YTD	% of Budget Prior YTD
820	RESERVE FOR ENCUMBRANCES		47,822	47,822		
840	RESERVE FOR INVENTORY		127,416	127,416		
890	UNRESERVED FUND BALANCE		1,899,508	276,074	117	133
	Total Beginning Balance	1,623,432	2,074,744	451,312	128	149
1000	GENERAL STUDENT BODY					
2000	ATHLETICS	1,643,061	684,886	{958,175}	42	41
3000	CLASSES	25,380	152,391	{04,866}	59	47
4000	CLUBS	303,782	102,902	{293,880}	33	20
6000	PRIVATE MONEY	1,753,961	598,592	{1,155,369}	34	20
	Total Revenue	4,104,773	1,546,266	(2,558,507)	38	10
	Total Resources Available	5,728,205	3,621,010	(2,107,195)	63	30
1000	GENERAL STUDENT BODY					
2000	ATHLETICS	1,649,464	606,507	1,042,957	37	58
3000	CLASSES	264,163	129,511	134,652	49	43
4000	CLUBS	246,755	152,389	194,366	62	42
6000	PRIVATE MONEY	1,569,960	314,890	1,255,070	21	17
	Total Expenditures	3,880,465	1,115,734	2,764,731	8	5
	Total Uses of Resources	3,880,465	1,115,734	2,764,731	29	29
	Ending Fund Balance	1,847,740	2,505,276	657,536	136	123
820	RESERVE FOR ENCUMBRANCES		47,822	47,822		
840	RESERVE FOR INVENTORY		127,416	127,416		
890	UNRESERVED FUND BALANCE		2,330,038	482,298	126	111
	Total Ending Fund Balance	1,847,740	2,505,276	657,536	136	123





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TACOMA SCHOOL DISTRICT NO. 10  
ASSOCIATED STUDENT BODY PROGRAM FUND  
REVENUES & EXPENDITURES WITH ADOPTED BUDGET  
AS OF FEBRUARY 29, 2008

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S C H O O L	BEGINNING BALANCE	REVENUES	EXPENDITURES	ADOPTED EXPENDITURES	FUND BALANCE IMPREST FUNDS	IMPREST FUNDS	FUND BALANCE
FOSSOLIN	212,395.63	105,517.06	115,467.43	250,000.00	201,245.26	1,100.00	202,345.26
LYNN TACOMA	147,745.59	109,307.30	105,426.89	2269,195.00	150,186.31	1,100.00	151,286.31
STADOLUM	219,266.92	160,542.90	101,970.51	574,885.00	276,189.31	1,750.00	277,939.31
WILSON	259,865.32	489,143.38	246,561.19	727,484.00	601,697.54	5,100.00	602,797.54
TACOMA	215,874.07	150,377.50	104,265.70	481,631.00	261,475.87	5,100.00	261,985.87
OAKLAND	215,868.72	4,038.07	154.57	8,340.00	21,671.03	50.00	21,721.03
TACOMA SCHOOL FOR THE ARTS	21,092.99	69,400.69	61,523.30	79,480.00	21,607.76	0.00	21,607.76
DISCIPLE & ACTIVITIES	28,987.15	1,621.77	61,695.52	91,000.00	31,692.32	5,000.00	36,692.32
YOUNG AMBASSADORS	23,430.31	247.58	3,390.62	43,800.00	36,848.94	0.00	36,848.94
CURRICULUM, CATEGORICAL			0.00	0.00	25,677.89	0.00	25,677.89
T O T A L S	2,074,743.68	1,546,266.02	1,115,733.95	3,880,465.00	2,492,865.75	12,410.00	2,505,275.75

## **CAPITAL PROJECTS FUND**

The capital projects fund is used to account for the construction or purchase of major capital facilities, district-wide technology implementations, site acquisitions, major remodels or building renovations and capital equipment purchases. Revenue sources for this fund include: Bond proceeds, special levies, state matching funds, mitigation fees, interest earnings and property sales.

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

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

- Stadium High School was presented with The State Historic Preservation Officer's 2007 Annual Award - "The Valerie Sivinski Award" for outstanding achievement in Historic Rehabilitation.
- Lincoln High School modernization and additions were completed and opened September 2007. In December 2007, this project won "The Shirley Cooper Award" for best meeting the educational needs of it students from the American Association of School Administrators (AASA)/American Institute of Architects (AIA)/Council of Educational Facilities Planners International (CEFPI).
- Wilson High School phase 1 modernization and addition was awarded the Learning by Designs "Citation of Design Excellence Award for 2008".
- The new Gray Middle School won the Council of Educational Facilities Planners International (CEFPI) Design Concept Award for 2007. Construction has begun on the old Mount Tahoma site and is scheduled for completion by January 2009.
- The construction of the new middle school at Portland Ave. is planned to begin by June 2008 with a scheduled opening date of September 2009.
- The design of the Finance & Procurement portion of the Lawson Enterprise Resource Project system is complete. The Conference Room Pilot (CRP) was done in November 2007 to test the design. Currently the database is in the final stage of construction with data conversions are underway in preparation of the System Integration Testing (SIT) phase. The Human Resources & Payroll portion of the project is in the training and exploration phase.
- 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 funding to the general fund for these expenditures; the current budget includes \$2,000,000 to be transferred in 2007-08.

The capital projects fund statements are next in this section.

Budget Status CAPITAL PROJECTS FUND	Budget	Actual	Unexpended Budget	% of Budget YTD	% of Budget Prior YTD
820 RESERVE FOR ENCUMBRANCES		36,331,984	36,331,984		
835 RESERVE FOR ARBITRAGE REBATE		28,543,960	28,543,960		
863 RESERVE FOR TECHNOLOGIES		83,971,486	83,971,486		
875 RESERVE FOR CONSTRUCTION		2,541,970	2,541,970		
890 UNRESERVED, DESIGNATED FOR COM			(165,000,000)		
Total Beginning Balance	165,000,000				
	165,000,000	152,180,867	(12,819,133)	92	111
1000 LOCAL TAXES		2,319	2,319		
2000 LOCAL NON-TAX	4,245,961	573,010	(3,672,951)	13	35
4000 STATE, SPECIAL PURPOSE	11,340,198	3,662,503	(7,677,695)	33	20
9000 OTHER FINANCING SOURCES	1,600,000	1,390,463	(209,537)	87	
Total Revenue	17,186,159	5,658,295	(11,527,864)	33	24
Total Resources Available	182,186,159	157,839,162	(24,346,997)	87	101
00 ADMINISTRATION/UNASSIGNED-CPF		444,965	1,455,035	23	24
01 SITES - CPF	1,900,000	369,786	3,057,534	11	21
02 BUILDINGS - CPF	3,421,030	10,599,360	66,271,692	14	28
03 FURNITURE & EQUIPMENT - CPF	79,845,032	3,000,372	6,844,859	31	28
07 PROGRAM COSTS - CPF	9,622,338	82,902	59,486	13	49
08 TECHNOLOGY, MAJOR PROJECTS	1,400,000	586,861	813,139	42	43
Total Expenditures	93,865,991	15,084,246	78,781,745	16	29
TECHNOLOGY, MAJOR PROJECTS					
Transfer to Other Funds	2,088,578	44,289	2,044,289	2	50
	2,088,578	44,289	2,044,289	2	50
Total Uses of Resources	95,954,569	15,128,535	80,826,034	16	30
Ending Fund Balance	86,231,590	142,710,627	56,479,037	165	220
820 RESERVE FOR ENCUMBRANCES		36,331,984	36,331,984		
835 RESERVE FOR ARBITRAGE REBATE		28,543,960	28,543,960		
863 RESERVE FOR TECHNOLOGIES		83,971,486	83,971,486		
875 RESERVE FOR CONSTRUCTION		2,541,970	2,541,970		
890 UNRESERVED, DESIGNATED FOR COM		(6,470,240)	(95,701,830)	(11)	(42)
Total Ending Fund Balance	86,231,590	142,710,627	56,479,037	165	220



## **TRANSPORTATION VEHICLE FUND**

The transportation vehicle fund is used to account for expenditures related to the purchase, major repair, rebuilding, and related debt service costs incurred for district owned/operated pupil transportation equipment.

Currently the district maintains a fleet of 62 yellow buses operating approximately 50 Special Education routes. In 2000, the district began a long term bus replacement plan that is to be self supporting through the use of state bus depreciation payments. In 2007-08, the district received \$468,348 in depreciation from the state for district buses. Through this plan, the district purchased four new buses in 2006-07 and anticipates the replacement of four more buses this year. In addition, the district is planning to replace four buses each year for the next two years. This plan includes upgrades which address emerging safety requirements for the transportation of students. To that end, the district will be implementing digital cameras and global positioning systems (GPS) in all buses in the 2007-08 school year.

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

Budget Status TRANSPORTATION VEHICLE FUND				% of Budget	
	Budget	Actual	Unexpended Budget	Budget YTD	Prior YTD
890 UNRESERVED FUND BALANCE	1,600,000	1,839,416	239,416	115	102
Total Beginning Balance	1,600,000	1,839,416	239,416	115	102
2000 LOCAL NON-TAX	75,000	2,237	{72,763}	3	33
4000 STATE SPECIAL PURPOSES	300,000	468,348	{68,348}	156	106
9000 OTHER FINANCING SOURCES		2,700	2,700		
Total Revenue	375,000	473,285	98,285	126	102
Total Resources Available	1,975,000	2,312,701	337,701	117	102
57 PURCHASES/REBUILDING BUSES	1,900,000		1,900,000		
Total Expenditures	1,900,000		1,900,000		
Total Uses of Resources	1,900,000		1,900,000		
Ending Fund Balance	75,000	2,312,701	2,237,701	3,084	1,722
890 UNRESERVED FUND BALANCE	75,000	2,312,701	2,237,701	3,084	1,722
Total Ending Fund Balance	75,000	2,312,701	2,237,701	3,084	1,722

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Budget Status TRANSPORTATION VEHICLE FUND

20000 LOCAL NON-TAX  
23000 INVESTMENT EARNINGS  
Sub Total  
40000 STATE SPECIAL PURPOSE  
44990 TRANSP. REIMB. DEPRECIATION  
Sub Total  
90000 OTHER FINANCING SOURCES  
93000 SALE OF EQUIPMENT  
Sub Total

Total Revenues

Tacoma School District No. 10  
Statement of Revenue - Budget and Actual  
As of FEBRUARY 29, 2008

	2007-2008 Budget	Current Period Revenues	Year to Date Revenues	% Of Budget
-----	75,000	-----	2,237	3
-----	75,000	-----	2,237	3
-----	300,000	-----	468,348	156
-----	300,000	-----	468,348	156
-----	-----	-----	2,700	-----
-----	-----	-----	2,700	-----
=====	375,000	=====	473,285	126
=====	=====	=====	=====	=====

## **DEBT SERVICE FUND**

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

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



Budget Status	DEBT SERVICE FUND	Budget	Actual	Unexpended Budget	% of Budget YTD	% of Budget PRIOR YTD
890	UNRESERVED FUND BALANCE	3,950,000	3,670,281	(279,719)	93	78
	Total Beginning Balance	3,950,000	3,670,281	(279,719)	93	78
1000	LOCAL TAXES	40,584,049	20,322,229	(20,241,820)	50	48
2000	LOCAL NON-TAX	435,000	115,191	(309,809)	27	48
9000	OTHER FINANCING SOURCES	88,578	44,289	(44,289)	50	50
	Total Revenue	41,077,627	20,481,709	(20,595,918)	50	48
	Total Resources Available	45,027,627	24,151,990	(20,875,637)	54	58
8373	INTEREST EXPENSE	16,163,918	8,204,030	7,959,888	51	51
8472	PRINCIPAL PAYMENT	23,103,578	12,524,289	10,579,289	54	64
8474	BOND TRANSFER FEE	250,000	1,694	248,306	1	1
	Total Expenditures	39,517,496	20,730,013	18,787,483	52	60
	Total Uses of Resources	39,517,496	20,730,013	18,787,483	52	60
	Ending Fund Balance	5,510,131	3,421,978	(2,088,153)	62	43
890	UNRESERVED FUND BALANCE	5,510,131	3,421,978	(2,088,153)	62	43
	Total Ending Fund Balance	5,510,131	3,421,978	(2,088,153)	62	43

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Budget Status DEBT SERVICE FUND

10000 LOCAL TAXES  
11000 LOCAL PROPERTY TAX  
Sub Total  
20000 LOCAL NON-TAX  
23000 INVESTMENT EARNINGS  
Sub Total  
90000 OTHER FINANCING SOURCES  
99000 OPERATING TRANSFERS  
Sub Total  
Total Revenues

Jacoma School District No. 10  
Statement of Revenue  
As Of FEBRUARY 29, 2008

	2007-2008 Budget	Current Period Revenues	Year to Date Revenues	% Of Budget
10000 LOCAL TAXES	40,564,049	451,018	20,322,229	50
11000 LOCAL PROPERTY TAX	40,564,049	451,018	20,322,229	50
Sub Total	425,000		115,191	27
20000 LOCAL NON-TAX	425,000		115,191	27
23000 INVESTMENT EARNINGS	88,578		44,289	50
Sub Total	88,578		44,289	50
90000 OTHER FINANCING SOURCES	41,077,627	451,018	20,481,709	50
99000 OPERATING TRANSFERS				
Sub Total				
Total Revenues				

## Year To Date Budget vs. Year To Date Actual

**Table 1 & 2** displays the year to date budget versus year to date actual for both revenues and expenditures. The budget spread is calculated using a weighted average based upon the last three years (Fiscal Years 04/05, 05/06 & 06/07) of actual data. The weighted average is applied to the current year budget to derive at the year to date budget amount as displayed in Tables 1 & 2. Due to the unpredictable nature of revenues and expenditures, the year to date budget may not truly reflect the operations of the district from year to year.

Table 1 Year To Date Revenues

Revenue Sources	Year To Date Budget	Percent of Total	Year To Date Actual	Percent of Total	Variance over/(under)
Local Taxes	\$ 33,585,022	22.13%	\$ 30,948,227	21.58%	\$ (2,636,795)
Local Non-Tax	4,572,219	3.01%	3,874,635	2.70%	(697,584)
State, General Purpose	68,580,141	45.19%	69,967,088	48.80%	1,386,947
State, Special Purpose	23,466,053	15.46%	22,716,575	15.84%	(749,478)
Federal, General Purpose	211,320	0.14%	186,166	0.13%	(25,154)
Federal, Special Purpose	18,352,422	12.09%	14,948,463	10.43%	(3,403,959)
Revenue - Other District	746,637	0.49%	495,145	0.35%	(251,492)
Revenue - Other Agencies	229,027	0.15%	238,681	0.17%	9,654
Revenue - Other Financing	2,000,000	1.32%	9,067	0.01%	(1,990,933)
<b>Total Revenue</b>	<b>\$ 151,742,841</b>	<b>100.00%</b>	<b>\$ 143,384,046</b>	<b>100.00%</b>	<b>\$ (8,358,794)</b>

Table 2 Year To Date Expenditures

Expenditure Objects	Year To Date Budget	Percent of Total	Year To Date Actual	Percent of Total	Variance (over)/under
Certificated Salaries	\$ 73,923,666	47.38%	\$ 70,523,609	46.31%	\$ 3,400,057
Classified Salaries	25,753,976	16.51%	24,807,422	16.29%	946,554
Employee Benefits	34,306,791	21.99%	33,429,730	21.95%	877,061
Supplies and Materials	11,117,096	7.12%	12,503,497	8.21%	(1,386,401)
Contractual Services	10,020,463	6.42%	9,852,150	6.47%	168,313
Local Mileage & Travel	123,772	0.08%	354,009	0.23%	(230,237)
Capital Outlay	785,548	0.50%	825,459	0.54%	(39,911)
<b>Total Expenditures</b>	<b>\$ 156,031,312</b>	<b>100.00%</b>	<b>\$ 152,295,876</b>	<b>100.00%</b>	<b>\$ 3,735,436</b>

\* Actual data through February 2008

Financial Statement 2007-08				
	(1) Budget	(2) Projection Method 1	(3) Projection Method 2	(4) Variance (1) vs. (3)
Beginning Fund Balance	\$ 34,395,249	\$ 34,719,787	\$ 34,719,787	\$ 324,538
Revenue	299,355,855	301,237,191	300,044,302	688,447
Other Financing Sources	<u>2,000,000</u>	<u>11,863</u>	<u>559,067</u>	<u>(1,440,933)</u>
Total Resources Available	335,751,104	335,968,841	335,323,156	(427,948)
Expenditures	313,421,684	307,156,304	306,602,894	6,818,790
Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Use of Resources	313,421,684	307,156,304	306,602,894	6,818,790
Ending Fund Balance	<u>\$ 22,329,420</u>	<u>\$ 28,812,537</u>	<u>\$ 28,720,262</u>	<u>\$ 6,390,842</u>
Detail of Ending Fund Balance				
Reserve for Encumbrances	\$ 2,313,411	\$ 4,061,538	\$ 4,061,538	\$ 1,748,127
Reserve for Inventory	2,647,721	4,463,515	4,463,515	1,815,794
Reserve for Self-Insurance	1,500,000	1,500,000	1,500,000	-
Reserve for Debt and Fiscal	6,010,127	3,025,033	3,025,033	(2,985,094)
Reserve for CarryOver	-	1,887,019	2,887,019	2,887,019
Reserve for C&I Initiative	6,098,748	5,710,257	5,710,257	(388,491)
Reserve for Student Achievement	-	1,801,944	1,801,994	1,801,994
Unreserve, Designated for Other Items	2,759,413	4,200,000	4,200,000	1,440,587
Unreserve, Designated for Contingencies	1,000,000	1,000,000	1,000,000	-
Unreserved Fund Balance	<u>-</u>	<u>1,163,231</u>	<u>70,906</u>	<u>70,906</u>
Total Fund Balance	\$ 22,329,420	\$ 28,812,537	\$ 28,720,262	\$ 6,390,842
Method 2 projections are used for all tables and graphs in this report.				

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

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

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

BRC	Description	Actual Expenditures to Date				Total Expenditures	Revised Budget 2007-2008
		2003-2004	2004-2005	2005-2006	2006-2007		
700	Curriculum Direction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,684
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	6,400,007
711	Mathematics K-12	146,641	82,011	18,232	1,932,657	9,468,219	704,203
712	Social Studies K-12	11,076	8,260	13,296	11,902	1,878,407	382,000
713	Fine Arts	3,512	10,380	3,477	30,520	1,462,941	610,508
714	Second Language	32,015	54,634	216,465	116,816	1,278,891	120,000
715	Library Services	270,658	148,259	94,281	408	1,681,192	-
716	Textbook Depository	-	-	-	-	-	-
717	Curriculum Development	-	-	-	-	13,817	-
718	Literacy K-12	478,423	686,712	448,220	146,750	6,509,125	3,273,737
719	Assessment	59,974	27,873	106,700	115,527	962,027	129,986
720	Science K-12	932,587	753,823	162,495	264,618	6,178,134	255,000
722	Guidance	-	-	-	-	30,018	-
723	Professional Library	1,416	11,076	7,423	5,289	50,406	-
743	Health	-	197,696	14,821	9,666	238,300	50,000
743	Physical Education	17,082	-	-	-	195,992	-
743	Kindergarten	-	-	-	-	12,049	-
743	Middle School Advisory	-	-	-	-	831	-
743	Credit for Receipts	-	-	-	-	-	-
743	Transit to Highly Capable	-	-	-	-	120,000	-
743	Management Adjustment	-	-	-	-	(3,405,070)	-
	<b>Adoptions</b>	2,418,867	2,368,731	1,101,892	2,639,825	37,025,645	11,927,125
710	Debt Service	-	-	-	-	-	-
716	Textbook Depository	241,433	66,945	47,118	53,472	5,591,620	-
717	Promotion Policy	1,643	-	-	-	3,366,199	-
	<b>Other</b>	243,076	66,945	47,118	53,472	1,983,884	-
	<b>Total</b>	\$2,661,943	\$2,435,676	\$1,149,010	\$2,693,297	\$47,967,348	\$11,927,125
	Optional Training Days	3	4	4	4	-	4

Optional Days	893,115	1,326,554	1,220,427	1,330,450	1,922,917
<b>Total</b>	<b>\$3,555,058</b>	<b>\$3,762,230</b>	<b>\$2,369,437</b>	<b>\$4,023,747</b>	<b>\$13,850,042</b>

GRANT ACTIVITY FOR 2007-2008  
AS OF FEBRUARY 2008

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)
<b>2006-2007 Programs</b>									
Flow Through	24507	82,348		82,348		82,348		82,348	
Supp Serv Presch Hdcp Cldrn	24517	2,301		2,301		2,301		2,301	
C Perkins - Program Imp.	38507	5,731		5,731	257	5,474		5,731	
Title I - 06-07	51507	114,384		114,384	5,135	109,249		114,384	
Title I Part B - Even Start	51517	1,350		1,350		1,350		1,350	
Title I - N/D - Local	51607	643		643	29	614		643	
CSRD-Birney	51727	497		497	22	475		497	
Title IV SDFS	52217	22,421		22,421	440	21,981		22,421	
Title II Pt. A - CSRD/Prof Develo.	52477	50,346		50,346	2,260	48,086		50,346	
Reading First	54207	30,865		30,865	1,044	29,821		30,865	
Reading First	54307	9,731		9,731	329	9,402		9,731	
LAP-carryover	55500	12,011		12,011	539	11,472		12,011	
Remann Hall-carryover	56510	1,763		1,763		1,763		1,763	
N & D - Ed Advocate	57537	803		803	36	767		803	
Ed Leadership Intern	58657	762		762		762		762	
Head Start Regular	61517	1,082,405		1,082,405	126,379	972,144		1,098,523	(16,118)
Head Start Training	61527	7,007		7,007	637	6,370		7,007	
Head Start -Expansion	61547	4,470		4,470	292	4,178		4,470	
Title III Limited Eng. Prof 06-07	64507	1,088		1,088	21	1,067		1,088	
Student Achievement - Carryover	66000		3,140,910	3,140,910			3,140,910	3,140,910	
Indian Education-Formula	68507	12,127		12,127	544	11,583		12,127	
Indian Education - Demonstration	68517	884		884	40	844		884	
Army ROTC	79207	3,068		3,068		3,068		3,068	
Navy ROTC	79267	1,534		1,534		1,534		1,534	
Truancy - JAIBUG	79497	767		767		767		767	
Airforce - ROTC	79507	1,779		1,779		1,779		1,779	
Marines - ROTC	79537	1,534		1,534		1,534		1,534	
Chemical Dependency	79667	540		540		540		540	
Alt. Activities After School	79927	7,078		7,078		7,078		7,078	
Clean School Bus USA	99147	42,560		42,560		42,560		42,560	
<b>Subtotal</b>		<b>1,502,798</b>	<b>3,140,910</b>	<b>4,643,708</b>	<b>138,004</b>	<b>1,380,911</b>	<b>3,140,910</b>	<b>4,659,825</b>	<b>(16,118)</b>

**GRANT ACTIVITY FOR 2007-2008  
AS OF FEBRUARY 2008**

PROGRAM NAME	PROGRAM NUMBER	CURRENT GRANT AMOUNT	LOCAL SUPPORT	FUNDS AVAILABLE	INDIRECT COST	DIRECT COSTS	LOCAL SUPPORT COSTS	TOTAL DIRECT INDIRECT & LOCAL SUPPORT COSTS	VARIANCE FAVORABLE (UNFAVORABLE)
<i>2007-2008 Programs</i>									
Flow Through	24508	6,355,254		6,355,254		6,355,254		6,355,254	
Supp Serv Presch Hdep Cldm	24518	263,057		263,057		263,057		263,057	
Safety Net	24568	270,172		270,172		270,172		270,172	
Safety Net - State	21000	170,415		170,415		170,415		170,415	
Safety Net - Community Impact	21000	340,712		340,712		340,712		340,712	
Spec Ed Transition Activities	24615	4,615		4,615					4,615
C Perkins - Program Imp.	38508	427,407		427,407	19,576	407,831		427,407	
Title I Carry over	51508	917,720		917,720	42,033	875,687		917,720	
Title I 07-08	51508	10,896,262		10,896,262	463,037	9,646,602		10,109,639	786,623
Title I Part B - Even start	51518	171,000		171,000		171,000		171,000	
Title I-Prt D-N&D/Runn Hall	51608	140,253		140,253	6,424	133,829		140,253	
School Improv Blix 07-08	51748	20,000		20,000	916	19,084		20,000	
School Improv Boze 07-08	51758	20,000		20,000	916	19,084		20,000	
District Improvement 07-08	51768	75,000		75,000	3,435	71,565		75,000	
Title I Improvement Grt - Bryant	51787	4,200		4,200		4,200		4,200	
Title I Improvement Grt - Mann	51787	4,200		4,200		4,200		4,200	
Block Grant for Prev & Interv	52028								
Title IV SDFS	52218	251,846		251,846	4,938	246,908		251,846	
Title II Pl. A - CSR/Prof Develp.	52478	2,666,525		2,666,525	83,731	1,744,394		1,828,125	838,400
Title V Innovative	52608	104,385		104,385	4,781	99,604		104,385	
Title I C - Migrant Ed	53508								
LAP	55500	3,016,794		3,016,794	124,672	2,597,331		2,722,003	294,791
LAP - Highschools	55530	1,064,367		1,064,367	48,750	1,015,617		1,064,367	
Remann Hall - Apportionment	79130								
N & D - Region V	57518	11,600		11,600	348	7,255		7,603	3,997
N & D - Project Choice	57528	3,799		3,799					3,799
N & D - Ed Advocate	57538	67,661		67,661	1,830	38,118		39,948	27,713
WASL Retakes	58010		3,924	3,924			3,924	3,924	
State Prev & Interv	58508								
Parent/School Community Part.	58528	75,000		75,000	3,435	71,565		75,000	
Teacher Assist. Prog	58538	47,795		47,795		47,795		47,795	
Navagational 101	58588	270,000		270,000	12,366	257,634		270,000	
School Improvement-Baker	58648	35,000		35,000	1,106	23,047		24,153	10,847
Ed. Leadership Intern	58658	22,688		22,688		8,754		8,754	13,934
Head Start Regular	61518	4,684,253		4,684,253	552,580	4,250,617		4,803,197	(118,944)
Head Start Training	61528	48,225		48,225	1,738	17,383		19,121	29,104
Head Start -Expansion	61548	104,909		104,909	689	9,841		10,530	94,379
PAS	63008	749,591		749,591	14,030	292,298		306,328	443,263

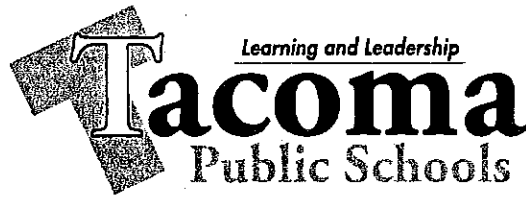


GRANT ACTIVITY FOR 2007-2008  
AS OF FEBRUARY 2008

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 III Limited Eng. Prof	64508	290,599		290,599	5,698	284,901		290,599	
Transitional Bilingual	65000	1,593,054		1,593,054		1,593,054		1,593,054	
Student Achievement 07-08	66xxx	12,626,280		12,626,280	491,807	10,245,983		10,737,790	1,888,490
Indian Education 07-08	68508	88,365		88,365	4,047	84,318		88,365	
Demo Grant for Indian Children	68518	120,554		120,554	5,522	115,032		120,554	
Special Ed Reimbursables	69100	5,930		5,930		5,930		5,930	
Special Ed Reimbursables	69100	5,064		5,064		5,064		5,064	
Misc. District Conferences	69200	3,038		3,038		3,038		3,038	
Summer School-Tuition	73000		51,843	51,843			88,946	88,946	(37,103)
Summer School-State	73000		51,000	51,000			51,000	51,000	
School Summer Program	73010		107	107					107
Highly Capable	74000	245,311		245,311		245,311		245,311	
Highly Capable	74000		28,843	28,843			96,036	96,036	(67,193)
Math & Science Professional Dev	75208	485,456		485,456		320,000		320,000	165,456
Montessori - Tuition Preschool	79010		163,495	163,495			95,200	95,200	68,295
Magnet - Bryant	79038	21,674		21,674	993	20,681		21,674	
PSSED Settlement Grant	79088								
Student Business Enterprise	79090		(1,080)	(1,080)					(1,080)
ECEAP	79108	759,160		759,160		759,160		759,160	
Project Quality	79122	472		472					472
Region V - Apportionment	79150	142,779	94,452	94,452		136,240	57,416	57,416	37,037
Region V	79150				6,540			142,780	(1)
City of Tacoma - Tuency TPD	79168		48,000	48,000			48,000	48,000	
ECEAP Contributions	79190		40	40			40	40	
Army ROTC - Apportionment	79208	99,557	138,325	138,325		99,557	192,539	192,539	(54,214)
Army ROTC	79208			99,557				99,557	
Refugee Child School Impact	79228	87,000		87,000		87,000		87,000	
State Work Study	79248	48,232		48,232		48,232		48,232	
Navy ROTC - Apportionment	79268		98,942	98,942			107,443	107,443	(8,501)
Navy ROTC	79268	53,696		53,696		53,696		53,696	
Navy Start-Up Account	79270	1,814		1,814		601		601	1,213
Tacoma Kids Rock	79285	1,282		1,282					1,282
Navy ROTC/Orient-Uniform	79298	3,345		3,345		843		843	2,502
Community Preschool	79310		93,627	93,627			29,393	29,393	64,234
Make A Splash	79325	33		33					33
RALLY	79348	26,291		26,291		26,291		26,291	
Sequoia Foundation Grant	79388	5,000		5,000		5,000		5,000	
Smaller Learning Communities 04-05	79394	117,945		117,945	3,709	77,270		80,979	36,966
Students as Res. Sci/IRS	79483	13,954		13,954		10,018		10,018	3,936
Tacoma Truancy Center	79498	21,967		21,967		21,967		21,967	

**GRANT ACTIVITY FOR 2007-2008  
AS OF FEBRUARY 2008**

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)
Tacoma Tuancy Center	79498		23,772	23,772			23,772	23,772	
Air Force ROTC - Apportionment	79508		85,415	85,415			122,104	122,104	(36,689)
Air Force ROTC	79508	49,350		49,350		49,350		49,350	
Air Force ROTC-Discretionary	79508	9,474		9,474		9,474		9,474	
Air Force ROTC Tuition	79520		10,280	10,280			3,632	3,632	6,648
Marines-Apportionment	79538	45,033	71,841	71,841			106,942	106,942	(35,101)
Marines	79538			45,033		45,033		45,033	
Curriculum Fundraising	79580		209,441	209,441			152,757	152,757	56,684
Werlin Reading Program	79590		46,472	46,472			42,247	42,247	4,225
Puyallup Tribe - McCarver	79604	672							672
Puyallup Tribe - Indian Ed	79604		66	66					66
Gates Achievers - Foss Interest	79632								
Teach	79670	10,000		10,000		10,000		10,000	
Gates Achvs - Lincoln Interest	79692								
Extended Day Program	79700		770,864	770,864			784,673	784,673	(13,809)
ECEAP/Community Preschool	79710		26,096	26,096			26,186	26,186	(90)
Stewart Family Connections	79720	2,870		2,870					2,870
NWREL	79771	1,406		1,406		1,406		1,406	
Hilltop Artists	79780		179,877	179,877			166,361	166,361	13,516
Arts Collaboration	79850		36,155	36,155			4,336	4,336	31,819
Adult Crossing Guards	79870		215,249	215,249			215,249	215,249	
Tacoma National Board Project	79884		66,103	66,103			47,648	47,648	18,455
Alt. Activities for At Risk	79928	17,859		17,859		16,235		16,235	1,624
Gates Achvs - Mt. T Interest	79932								
Flight To The Future	79992	1,701		1,701					1,701
Clean School Bus USA	99147	111,030		111,030		111,030		111,030	
Clean School Bus USA	99147	124,000		124,000		124,000		124,000	
Categorical-State	79000	1,134,648		1,134,648		(145,030)		(145,030)	1,279,678
Comm Food Serv Program	89150	104,000		104,000		104,000		104,000	
School Safety Allocation	97580		2,408,487	2,408,487			1,020,651	1,020,651	1,387,836
		55,405,763	4,925,281	60,331,044	2,007,827	47,492,855	3,486,495	52,987,176	7,343,868
<b>GRAND TOTAL</b>		<b>56,908,561</b>	<b>8,066,191</b>	<b>64,974,752</b>	<b>2,145,831</b>	<b>48,873,766</b>	<b>6,627,405</b>	<b>57,647,002</b>	<b>7,327,750</b>



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Arthur O. Jarvis, Ed.D., Interim Superintendent

CAMBODIAN	LAOTIAN	SPANISH
ផ្ញើភ្ជាប់មកជាមួយនេះគឺជាឯកសារដ៏សំខាន់មកពីសាលារៀនរបស់កូនអ្នក ។ សូមមេត្តារកគេជួយបកប្រែឯកសារនេះឲ្យអ្នក ។ សូមអរគុណ ។	ຂັດຕິດມາພ້ອມນີ້ແມ່ນເອກະສານສໍາຄັນ ຈາກໂຮງຮຽນຂອງລູກທ່ານ. ກະລຸນາຮັບເອົາເອກະສານຊຶ່ງພວກເຮົາໄດ້ແປໃຫ້ທ່ານແລ້ວນີ້ໄວ້ດ້ວຍ. ຂອບໃຈ.	Adjunto encontrará un documento importante de la escuela de su hijo/a. Si corresponde, sírvase pedir que se lo traduzcan. Muchas gracias.
KOREAN	RUSSIAN	VIETNAMESE
귀택 자녀의 학교에서 보내 드리는 본 서류는 중요합니다. 자녀에게 서류에 있는 내용을 설명해 달라고 하십시오. 감사합니다.	В приложении Вы найдете важный документ из школы, где учится Ваш ребенок. Пожалуйста, попросите, чтобы Вам его перевели. Спасибо!	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, religion, color, national origin or ancestry, sex, gender identity, sexual orientation, age, marital or veteran status or disability. This applies to all educational programs and extra-curricular activities. Inquiries regarding the application of the above should be directed to the deputy superintendent, telephone 253.571.1011. 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 the coordinator of guidance and counseling, telephone 253.571.1182. Inquiries regarding accommodations for disabled employees, the public and accessibility of facilities and programs should be directed to the disability accommodation officer, telephone 253.571.1021. These individuals may be contacted by mail at P.O. Box 1357, Tacoma, WA 98401-1357.*