



Unaudited Monthly Financial Reports

Financial Operations through: December 31, 2023

Central Administration Building

601 South 8th Street Tacoma, WA 98405

10-GENERAL FUND

September 1, 2023 - August 31, 2024

For the TACOMA SCHOOL DISTRICT NO. 10 School District for the Month of December 2023

	Annual Adopted Budget	Month Actual	Year-to-Date Actual	Encumbrances	Balance	Percent
<u>A. REVENUES/OTHER FIN. SOURCES</u>						
1000 LOCAL TAXES	77,996,666	263,639	33,761,068		44,235,598	43.29
2000 LOCAL SUPPORT NONTAX	11,009,885	479,490	1,692,742		9,317,143	15.37
3000 STATE, GENERAL PURPOSE	278,918,959	25,102,804	86,465,213		192,453,746	31.00
4000 STATE, SPECIAL PURPOSE	112,138,491	8,096,306	27,963,841		84,174,650	24.94
5000 FEDERAL, GENERAL PURPOSE	549,041	21,988	95,245		453,796	17.35
6000 FEDERAL, SPECIAL PURPOSE	61,654,892	6,879,109	14,570,202		47,084,690	23.63
7000 REVENUES FR OTH SCH DIST	2,300,000	1,545,640	1,542,996		757,004	67.09
8000 OTHER AGENCIES AND ASSOCIATES	2,259,814	50,450	219,787		2,040,027	9.73
9000 OTHER FINANCING SOURCES	5,500,000	0	53,147		5,446,853	0.97
<u>Total REVENUES/OTHER FIN. SOURCES</u>	552,327,748	42,439,425	166,364,241	0	385,963,507	30.12
<u>B. EXPENDITURES</u>						
00 Regular Instruction	271,851,042	23,534,965	95,688,722	178,643,848	(2,481,528)	100.91
10 Federal Stimulus	13,301,522	2,017,159	4,424,917	9,654,284	(777,679)	105.85
20 Special Ed Instruction	78,746,798	6,544,690	25,584,078	47,906,952	5,255,768	93.33
30 Voc. Ed Instruction	18,348,102	1,471,089	6,109,722	11,039,178	1,199,201	93.46
40 Skills Center Instruction	0	0	0	0	0	0.00
50+60 Compensatory Ed Instruct.	45,627,806	3,397,834	13,348,743	25,757,564	6,521,499	85.71
70 Other Instructional Pgms	11,668,461	219,797	771,301	559,777	10,337,383	11.41
80 Community Services	6,364,506	533,793	2,062,991	3,961,259	340,256	94.65
90 Support Services	108,377,052	7,069,347	38,406,146	37,952,181	32,018,725	70.46
<u>Total EXPENDITURES</u>	554,285,289	44,788,673	186,396,620	315,475,043	52,413,626	90.54
<u>C. EXCESS OF REVENUES/OTHER FIN.SOURCES OVER(UNDER) EXP/OTH FIN USES</u>						
<u>(A-B)</u>	(1,957,541)	(2,349,247)	(20,032,379)		333,549,881	
<u>D. TOTAL BEGINNING FUND BALANCE</u>						
	29,298,928		17,243,053			
<u>E. TOTAL ENDING FUND BALANCE</u>						
	27,341,387		(2,789,326)			

10-GENERAL FUND

September 1, 2023 - August 31, 2024

For the TACOMA SCHOOL DISTRICT NO. 10 School District for the Month of December 2023

	Annual Adopted Budget	Month Actual	Year-to-Date Actual	Encumbrances	Balance	Percent
<u>F. ENDING FUND BALANCE ACCOUNTS:</u>						
3810 - Restricted for Other Items	0		0			
3815 - Restricted for Unequalized Deductible Revenue	0		0			
3820 - Assigned to Encumbrances	0		4,007,979			
3821 - Restricted for Carryover of Restricted Revenues	0		800,578			
3823 - Restricted for Carryover Of Transition To Kindergarten Revenue	0		0			
3825 - Restricted for Skill Center	0		0			
3828 - Restricted for Carryover of Food Service Revenue	0		0			
3830 - Restricted for Debt Service	0		439,803			
3835 - Restricted for Arbitrage Rebate	0		0			
3840 - Nonspendable Fund Balance-Inventory & Prepaid Items	5,861,370		5,451,547			
3845 - Restricted for Self-Insurance	0		0			
3850 - Restricted for Uninsured Risks	0		0			
3866 - Assigned to Carryover	0		2,282,537			
3870 - Committed to Other Purposes	0		1,000,000			
3872 - Committed to Economic Stabilization	0		0			
3873 - Committed to Depreciation Sub-Fund for Facility Maintenance	0		0			
3875 - Assigned to Contingencies	1,000,000		7,487,175			
3884 - Assigned to Other Capital Projects	0		0			
3888 - Assigned to Other Purposes	0		0			
3890 - Unassigned Fund Balance	0		(40,335,501)			
3891 - Unassigned to Minimum Fund Balance Policy	20,480,017		16,076,556			
<u>TOTAL</u>	27,341,387		(2,789,326)			

20-CAPITAL PROJECTS FUND

September 1, 2023 - August 31, 2024

For the TACOMA SCHOOL DISTRICT NO. 10 School District for the Month of December 2023

	Annual Adopted Budget	Month Actual	Year-to-Date Actual	Encumbrances	Balance	Percent
<u>A. REVENUES/OTHER FIN. SOURCES</u>						
1000 LOCAL TAXES	28,055,000	84,958	10,891,013		17,163,987	38.82
2000 LOCAL SUPPORT NONTAX	11,000,000	1,583,179	6,888,358		4,111,642	62.62
3000 STATE, GENERAL PURPOSE	0	0	0		0	0.00
4000 STATE, SPECIAL PURPOSE	0	0	0		0	100.00
5000 FEDERAL, GENERAL PURPOSE	0	0	0		0	0.00
6000 FEDERAL, SPECIAL PURPOSE	0	0	0		0	0.00
7000 REVENUES FR OTH SCH DIST	0	0	0		0	0.00
8000 OTHER AGENCIES AND ASSOCIATES	0	0	0		0	0.00
9000 OTHER FINANCING SOURCES	500,000	0	0		500,000	0.00
<u>Total REVENUES/OTHER FIN. SOURCES</u>	39,555,000	1,668,137	17,779,370	0	21,775,630	44.95
<u>B. EXPENDITURES</u>						
10 Sites	2,500,000	3,715,986	10,538,258	8,597,849	(16,636,107)	421.53
20 Buildings	117,602,000	2,563,214	14,681,158	70,286,188	32,634,653	12.48
30 Equipment	33,255,000	4,011,211	15,723,416	10,395,916	7,135,668	47.28
40 Energy	0	0	0	0	0	0.00
50 Sales & Lease Expenditure	0	0	0	0	0	100.00
60 Bond Issuance Expenditure	0	0	0	0	0	0.00
90 Debt	0	0	0	0	0	0.00
<u>Total EXPENDITURES</u>	153,357,000	10,290,411	40,942,832	89,279,953	23,134,215	84.91
C. OTHER FIN. USES TRANS. OUT (GL 536)	5,500,000					
<u>D. EXCESS OF REVENUES/OTHER FIN.SOURCES OVER(UNDER) EXP/OTH FIN USES (A-B-C)</u>	(119,302,000)	(8,622,273)	(23,163,462)		(142,465,462)	
<u>E. TOTAL BEGINNING FUND BALANCE</u>	367,439,319		355,196,542			
<u>F. TOTAL ENDING FUND BALANCE</u>	248,137,319		332,033,080			

20-CAPITAL PROJECTS FUND

September 1, 2023 - August 31, 2024

For the TACOMA SCHOOL DISTRICT NO. 10 School District for the Month of December 2023

	Annual Adopted Budget	Month Actual	Year-to-Date Actual	Encumbrances	Balance	Percent
<u>G. ENDING FUND BALANCE ACCOUNTS:</u>						
3810 - Restricted for Other Items	0		0			
3825 - Restricted for Skill Center	0		0			
3830 - Restricted for Debt Service	0		0			
3835 - Restricted for Arbitrage Rebate	0		0			
3840 - Nonspendable Fund Balance-Inventory & Prepaid Items	0		0			
3850 - Restricted for Uninsured Risks	0		0			
3861 - Restricted from Bond Proceeds	238,711,009		338,268,311			
3862 - Committed from Levy Proceeds	3,359,200		12,399,094			
3863 - Restricted from State Proceeds	0		0			
3864 - Restricted from Federal Proceeds	0		0			
3865 - Restricted from Other Proceeds	0		0			
3866 - Restricted from Impact Fee Proceeds	0		0			
3867 - Restricted from Mitigation Fee Proceeds	0		0			
3869 - Restricted from Undistributed Proceeds	0		0			
3870 - Committed to Other Purposes	0		0			
3889 - Assigned to Fund Purposes	6,067,110		4,887,283			
3890 - Unassigned Fund Balance	0		(23,521,608)			
<u>TOTAL</u>	248,137,319		332,033,080			

30-DEBT SERVICE FUND

September 1, 2023 - August 31, 2024

For the TACOMA SCHOOL DISTRICT NO. 10 School District for the Month of December 2023

	Annual Adopted Budget	Month Actual	Year-to-Date Actual	Encumbrances	Balance	Percent
<u>A. REVENUES/OTHER FIN. SOURCES</u>						
1000 LOCAL TAXES	74,068,235	(675,585)	31,850,983		42,217,252	43.00
2000 LOCAL SUPPORT NONTAX	606,789	31,527	532,523		74,266	87.76
3000 STATE, GENERAL PURPOSE	0	0	0		0	0.00
4000 STATE, SPECIAL PURPOSE	0	0	0		0	0.00
5000 FEDERAL, GENERAL PURPOSE	0	0	0		0	0.00
9000 OTHER FINANCING SOURCES	0	0	0		0	0.00
<u>Total REVENUES/OTHER FIN. SOURCES</u>	74,675,024	(644,057)	32,383,506	0	42,291,518	43.37
<u>B. EXPENDITURES</u>						
Matured Bond Expenditures	46,815,000	46,815,000	46,815,000	0	0	100.00
Interest On Bonds	25,954,626	13,165,118	13,165,118	0	12,789,508	50.72
Interfund Loan Interest	0	0	0	0	0	0.00
Bond Transfer Fees	10,000	0	2,100	0	7,900	21.00
Arbitrage Rebate	0	0	0	0	0	0.00
Underwriter's Fees	0	0	0	0	0	0.00
<u>Total EXPENDITURES</u>	72,779,626	59,980,118	59,982,218	0	12,797,408	82.42
<u>C. EXCESS OF REVENUES/OTHER FIN.SOURCES</u>						
<u>OVER(UNDER) EXP/OTH FIN USES (A-B)</u>	1,895,398	(60,624,175)	(27,598,712)		29,494,110	
<u>D. TOTAL BEGINNING FUND BALANCE</u>						
	31,965,595		33,533,715			
<u>E. TOTAL ENDING FUND BALANCE</u>						
	33,860,993		5,935,003			
<u>F. ENDING FUND BALANCE ACCOUNTS:</u>						
3810 - Restricted for Other Items	0		0			
3830 - Restricted for Debt Service	33,860,993		33,533,715			
3835 - Restricted for Arbitrage Rebate	0		0			
3870 - Committed to Contingencies	0		0			
3889 - Assigned to Fund Purposes	0		0			
3890 - Unassigned Fund Balance	0		(27,598,712)			
<u>TOTAL</u>	33,860,993		5,935,003			

40-ASSOCIATED STUDENT BODY FUND

September 1, 2023 - August 31, 2024

For the TACOMA SCHOOL DISTRICT NO. 10 School District for the Month of December 2023

	Annual Adopted Budget	Month Actual	Year-to-Date Actual	Encumbrances	Balance	Percent
<u>A. REVENUES/OTHER FIN. SOURCES</u>						
1000 GENERAL STUDENT BODY	1,404,834	37,823	333,138		1,071,696	23.71
2000 ATHLETICS	1,337,450	78,714	256,369		1,081,081	19.17
3000 CLASSES	473,865	3,603	75,786		398,079	15.99
4000 CLUBS	2,179,669	43,744	157,012		2,022,657	7.20
6000 PRIVATE MONEYS	86,815	1,803	6,050		80,765	6.97
<u>Total REVENUES/OTHER FIN. SOURCES</u>	5,482,633	165,687	828,355	0	4,654,278	15.11
<u>B. EXPENDITURES</u>						
1000 GENERAL STUDENT BODY	1,304,119	15,288	176,576	39,863	1,087,680	16.60
2000 ATHLETICS	1,153,715	62,530	223,759	50,984	878,972	23.81
3000 CLASSES	439,947	8,695	28,782	6,045	405,120	7.92
4000 CLUBS	1,879,938	36,211	111,059	123,087	1,645,791	12.46
6000 PRIVATE MONEYS	100,530	110	3,128	0	97,402	3.11
<u>Total EXPENDITURES</u>	4,878,249	122,834	543,305	219,980	4,114,965	15.65
<u>C. EXCESS OF REVENUES/OTHER FIN.SOURCES OVER(UNDER) EXP/OTH FIN USES (A-B)</u>						
	604,384	42,852	285,050		539,314	
<u>D. TOTAL BEGINNING FUND BALANCE</u>						
	2,078,224		2,200,119			
<u>E. TOTAL ENDING FUND BALANCE</u>						
	2,682,608		2,485,169			
<u>F. ENDING FUND BALANCE ACCOUNTS:</u>						
3810 - Restricted for Other Items	0		0			
3819 - Restricted for Fund Purposes	2,682,608		2,200,119			
3840 - Nonspendable - Inventory & Prepaid Items	0		0			
3850 - Restricted for Uninsured Risks	0		0			
3870 - Committed to Contingencies	0		0			
3889 - Assigned to Fund Purposes	0		0			
3890 - Unassigned Fund Balance	0		285,050			
<u>TOTAL</u>	2,682,608		2,485,169			

90-TRANSPORTATION VEHICLE FUND

September 1, 2023 - August 31, 2024

For the TACOMA SCHOOL DISTRICT NO. 10 School District for the Month of December 2023

	Annual Adopted Budget	Month Actual	Year-to-Date Actual	Encumbrances	Balance	Percent
<u>A. REVENUES/OTHER FIN. SOURCES</u>						
1000 LOCAL TAXES	0	0	0		0	0.00
2000 LOCAL SUPPORT NONTAX	88,000	13,442	54,054		33,946	61.43
3000 STATE, GENERAL PURPOSE	0	0	0		0	0.00
4000 STATE, SPECIAL PURPOSE	848,000	0	0		848,000	0.00
5000 FEDERAL, GENERAL PURPOSE	0	0	0		0	0.00
6000 FEDERAL, SPECIAL PURPOSE	0	0	0		0	0.00
7000 REVENUES FR OTH SCH DIST	0	0	0		0	0.00
8000 OTHER AGENCIES AND ASSOCIATES	0	0	0		0	0.00
9000 OTHER FINANCING SOURCES	0	0	0		0	0.00
<u>Total REVENUES/OTHER FIN. SOURCES</u>	936,000	13,442	54,054	0	881,946	5.78
<u>B. EXPENDITURES</u>						
30 Equipment	901,000	0	139,082	798,300	(36,382)	104.04
40 Energy	0	0	0	0	0	0.00
60 Bond Levy Issuance	0	0	0	0	0	0.00
90 Debt	0	0	0	0	0	0.00
<u>Total EXPENDITURES</u>	901,000	0	139,082	798,300	(36,382)	104.04
<u>C. EXCESS OF REVENUES/OTHER FIN.SOURCES OVER(UNDER) EXP/OTH FIN USES (A-B)</u>						
	35,000	13,442	(85,028)		918,327	
<u>D. TOTAL BEGINNING FUND BALANCE</u>						
	2,076,000		3,030,381			
<u>E. TOTAL ENDING FUND BALANCE</u>						
	2,111,000		2,945,354			
<u>F. ENDING FUND BALANCE ACCOUNTS:</u>						
3810 - Restricted for Other Items	0		0			
3819 - Restricted for Fund Purposes	2,111,000		3,030,381			
3830 - Restricted for Debt Service	0		0			
3835 - Restricted for Arbitrage Rebate	0		0			
3850 - Restricted for Uninsured Risks	0		0			
3870 - Committed to Other Purposes	0		0			
3889 - Assigned to Fund Purposes	0		0			
3890 - Unassigned Fund Balance	0		(85,028)			
<u>TOTAL</u>	2,111,000		2,945,354			