



# **Unaudited Monthly Financial Reports**

**Financial Operations through: January 31, 2024**

**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 January 2024

	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	153,394	33,914,462		44,082,204	43.48
2000 LOCAL SUPPORT NONTAX	11,009,885	504,724	2,197,466		8,812,419	19.96
3000 STATE, GENERAL PURPOSE	278,918,959	21,925,423	108,390,636		170,528,323	38.86
4000 STATE, SPECIAL PURPOSE	112,138,491	7,469,401	35,433,242		76,705,249	31.60
5000 FEDERAL, GENERAL PURPOSE	549,041	30,537	125,782		423,259	22.91
6000 FEDERAL, SPECIAL PURPOSE	61,654,892	6,817,771	21,387,972		40,266,920	34.69
7000 REVENUES FR OTH SCH DIST	2,300,000	338,575	1,881,571		418,429	81.81
8000 OTHER AGENCIES AND ASSOCIATES	2,259,814	203,401	423,187		1,836,627	18.73
9000 OTHER FINANCING SOURCES	5,500,000	820	53,967		5,446,033	0.98
<u>Total REVENUES/OTHER FIN. SOURCES</u>	552,327,748	37,444,045	203,808,286	0	348,519,462	36.90
<u>B. EXPENDITURES</u>						
00 Regular Instruction	271,851,042	24,093,330	119,778,977	156,640,121	(4,568,056)	101.68
10 Federal Stimulus	13,301,522	665,283	5,090,201	8,816,293	(604,971)	104.55
20 Special Ed Instruction	78,746,798	6,359,286	31,943,364	42,095,464	4,707,970	94.02
30 Voc. Ed Instruction	18,348,102	1,321,211	7,430,933	9,706,616	1,210,553	93.40
40 Skills Center Instruction	0	0	0	0	0	0.00
50+60 Compensatory Ed Instruct.	45,627,806	3,395,612	16,744,354	22,513,831	6,369,621	86.04
70 Other Instructional Pgms	11,668,461	185,607	956,908	591,742	10,119,811	13.27
80 Community Services	6,364,506	581,861	2,644,852	3,441,872	277,782	95.64
90 Support Services	108,377,052	8,635,312	47,041,458	34,730,688	26,604,906	75.45
<u>Total EXPENDITURES</u>	554,285,289	45,237,502	231,631,047	278,536,626	44,117,616	92.04
<u>C. EXCESS OF REVENUES/OTHER FIN.SOURCES OVER(UNDER) EXP/OTH FIN USES</u>						
<u>(A-B)</u>	(1,957,541)	(7,793,456)	(27,822,761)		304,401,846	
<u>D. TOTAL BEGINNING FUND BALANCE</u>						
	29,298,928		17,243,053			
<u>E. TOTAL ENDING FUND BALANCE</u>						
	27,341,387		(10,579,707)			

**10-GENERAL FUND**

September 1, 2023 - August 31, 2024

For the TACOMA SCHOOL DISTRICT NO. 10 School District for the Month of January 2024

	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		(48,125,882)			
3891 - Unassigned to Minimum Fund Balance Policy	20,480,017		16,076,556			
<u>TOTAL</u>	27,341,387		(10,579,707)			

**20-CAPITAL PROJECTS FUND**

September 1, 2023 - August 31, 2024

For the TACOMA SCHOOL DISTRICT NO. 10 School District for the Month of January 2024

	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	49,602	10,940,614		17,114,386	39.00
2000 LOCAL SUPPORT NONTAX	11,000,000	1,285,897	8,174,255		2,825,745	74.31
3000 STATE, GENERAL PURPOSE	0	0	0		0	0.00
4000 STATE, SPECIAL PURPOSE	0	1,464	1,464		(1,464)	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	1,336,963	19,116,333	0	20,438,667	48.33
<u>B. EXPENDITURES</u>						
10 Sites	2,500,000	1,467,711	12,005,969	8,674,687	(18,180,656)	480.24
20 Buildings	117,602,000	9,390,935	24,072,093	69,387,009	24,142,898	20.47
30 Equipment	33,255,000	(352,157)	15,371,259	8,882,225	9,001,516	46.22
40 Energy	0	0	0	0	0	0.00
50 Sales & Lease Expenditure	0	0	0	75,033	(75,033)	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	10,506,489	51,449,321	87,018,953	14,888,726	90.29
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)	(9,169,526)	(32,332,988)		(151,634,988)	
<u>E. TOTAL BEGINNING FUND BALANCE</u>	367,439,319		355,196,542			
<u>F. TOTAL ENDING FUND BALANCE</u>	248,137,319		322,863,554			

**20-CAPITAL PROJECTS FUND**

September 1, 2023 - August 31, 2024

For the TACOMA SCHOOL DISTRICT NO. 10 School District for the Month of January 2024

	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		(32,691,134)			
<u>TOTAL</u>	248,137,319		322,863,554			

**30-DEBT SERVICE FUND**

September 1, 2023 - August 31, 2024

For the TACOMA SCHOOL DISTRICT NO. 10 School District for the Month of January 2024

	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	143,166	31,994,150		42,074,085	43.20
2000 LOCAL SUPPORT NONTAX	606,789	27,053	559,576		47,213	92.22
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	170,220	32,553,726	0	42,121,298	43.59
<u>B. EXPENDITURES</u>						
Matured Bond Expenditures	46,815,000	0	46,815,000	0	0	100.00
Interest On Bonds	25,954,626	0	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	0	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	170,220	(27,428,492)		29,323,890	
<u>D. TOTAL BEGINNING FUND BALANCE</u>						
	31,965,595		33,533,715			
<u>E. TOTAL ENDING FUND BALANCE</u>						
	33,860,993		6,105,223			
<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		(27,428,492)			
<u>TOTAL</u>	33,860,993		6,105,223			

**40-ASSOCIATED STUDENT BODY FUND**

September 1, 2023 - August 31, 2024

For the TACOMA SCHOOL DISTRICT NO. 10 School District for the Month of January 2024

	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	26,883	360,021		1,044,813	25.63
2000 ATHLETICS	1,337,450	81,430	337,799		999,651	25.26
3000 CLASSES	473,865	2,288	78,074		395,791	16.48
4000 CLUBS	2,179,669	40,708	197,720		1,981,949	9.07
6000 PRIVATE MONEYS	86,815	449	6,498		80,317	7.49
<u>Total REVENUES/OTHER FIN. SOURCES</u>	5,482,633	151,757	980,112	0	4,502,521	17.88
<u>B. EXPENDITURES</u>						
1000 GENERAL STUDENT BODY	1,304,119	51,740	228,316	46,229	1,029,574	21.05
2000 ATHLETICS	1,153,715	105,065	328,823	22,541	802,351	30.46
3000 CLASSES	439,947	2,643	31,425	17,154	391,368	11.04
4000 CLUBS	1,879,938	49,534	160,594	98,580	1,620,765	13.79
6000 PRIVATE MONEYS	100,530	1,242	4,370	0	96,160	4.35
<u>Total EXPENDITURES</u>	4,878,249	210,224	753,528	184,503	3,940,217	19.23
<u>C. EXCESS OF REVENUES/OTHER FIN.SOURCES OVER(UNDER) EXP/OTH FIN USES (A-B)</u>						
	604,384	(58,467)	226,583		562,304	
<u>D. TOTAL BEGINNING FUND BALANCE</u>						
	2,078,224		2,200,119			
<u>E. TOTAL ENDING FUND BALANCE</u>						
	2,682,608		2,426,703			
<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		226,583			
<u>TOTAL</u>	2,682,608		2,426,703			

**90-TRANSPORTATION VEHICLE FUND**

September 1, 2023 - August 31, 2024

For the TACOMA SCHOOL DISTRICT NO. 10 School District for the Month of January 2024

	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	13,490	67,544		20,456	76.75
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	13,490	67,544	0	868,456	7.22
<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	13,490	(71,538)		904,838	
<u>D. TOTAL BEGINNING FUND BALANCE</u>						
	2,076,000		3,030,381			
<u>E. TOTAL ENDING FUND BALANCE</u>						
	2,111,000		2,958,843			
<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		(71,538)			
<u>TOTAL</u>	2,111,000		2,958,843			