



# **Unaudited Monthly Financial Reports**

**Financial Operations through: February 29, 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 February 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	1,489,103	35,403,565		42,593,101	45.39
2000 LOCAL SUPPORT NONTAX	11,009,885	354,336	2,551,792		8,458,093	23.18
3000 STATE, GENERAL PURPOSE	278,918,959	24,569,430	132,960,065		145,958,894	47.67
4000 STATE, SPECIAL PURPOSE	112,138,491	10,722,653	46,155,895		65,982,596	41.16
5000 FEDERAL, GENERAL PURPOSE	549,041	17,782	143,564		405,477	26.15
6000 FEDERAL, SPECIAL PURPOSE	61,654,892	4,144,314	25,532,286		36,122,606	41.41
7000 REVENUES FR OTH SCH DIST	2,300,000	353,811	2,235,383		64,617	97.19
8000 OTHER AGENCIES AND ASSOCIATES	2,259,814	346,830	770,017		1,489,797	34.07
9000 OTHER FINANCING SOURCES	5,500,000	8,673	62,639		5,437,361	1.14
<u>Total REVENUES/OTHER FIN. SOURCES</u>	552,327,748	42,006,931	245,815,207	0	306,512,541	44.51
<u>B. EXPENDITURES</u>						
00 Regular Instruction	271,851,042	23,388,785	142,306,371	134,118,330	(4,573,659)	101.68
10 Federal Stimulus	13,301,522	(219,286)	4,870,914	5,735,874	2,694,734	79.74
20 Special Ed Instruction	78,746,798	6,557,559	38,499,620	35,820,695	4,426,483	94.38
30 Voc. Ed Instruction	18,348,102	1,444,174	8,856,358	8,409,522	1,082,222	94.10
40 Skills Center Instruction	0	0	0	0	0	0.00
50+60 Compensatory Ed Instruct.	45,627,806	3,437,160	20,173,415	19,129,454	6,324,937	86.14
70 Other Instructional Pgms	11,668,461	155,260	1,049,000	528,626	10,090,836	13.52
80 Community Services	6,364,506	841,492	3,486,092	3,400,318	(521,904)	108.20
90 Support Services	108,377,052	8,628,605	56,623,026	28,989,418	22,764,608	78.99
<u>Total EXPENDITURES</u>	554,285,289	44,233,748	275,864,795	236,132,237	42,288,257	92.37
<u>C. EXCESS OF REVENUES/OTHER FIN.SOURCES OVER(UNDER) EXP/OTH FIN USES</u>						
<u>(A-B)</u>	(1,957,541)	(2,226,817)	(30,049,588)		264,224,284	
<u>D. TOTAL BEGINNING FUND BALANCE</u>						
	29,298,928		17,243,053			
<u>E. TOTAL ENDING FUND BALANCE</u>						
	27,341,387		(12,806,534)			

**10-GENERAL FUND**

September 1, 2023 - August 31, 2024

For the TACOMA SCHOOL DISTRICT NO. 10 School District for the Month of February 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		(50,352,709)			
3891 - Unassigned to Minimum Fund Balance Policy	20,480,017		16,076,556			
<u>TOTAL</u>	27,341,387		(12,806,534)			

**20-CAPITAL PROJECTS FUND**

September 1, 2023 - August 31, 2024

For the TACOMA SCHOOL DISTRICT NO. 10 School District for the Month of February 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	570,927	11,511,541		16,543,459	41.03
2000 LOCAL SUPPORT NONTAX	11,000,000	1,210,870	9,385,125		1,614,875	85.32
3000 STATE, GENERAL PURPOSE	0	0	0		0	0.00
4000 STATE, SPECIAL PURPOSE	0	0	1,464		(1,464)	100.00
5000 FEDERAL, GENERAL PURPOSE	0	0	0		0	0.00
6000 FEDERAL, SPECIAL PURPOSE	0	60,062	60,062		(60,062)	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	1,841,858	20,958,191	0	18,596,809	52.98
<u>B. EXPENDITURES</u>						
10 Sites	2,500,000	1,034,298	13,040,267	7,717,419	(18,257,686)	521.61
20 Buildings	117,602,000	4,926,073	28,998,166	85,914,059	2,689,775	24.66
30 Equipment	33,255,000	1,607,788	16,979,046	8,291,941	7,984,012	51.06
40 Energy	0	0	0	0	0	0.00
50 Sales & Lease Expenditure	0	5,500	5,500	69,533	(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	7,573,659	59,022,980	101,992,952	(7,658,932)	104.99
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)	(5,731,801)	(38,064,789)		(157,366,789)	
<u>E. TOTAL BEGINNING FUND BALANCE</u>	367,439,319		355,196,542			
<u>F. TOTAL ENDING FUND BALANCE</u>	248,137,319		317,131,754			

**20-CAPITAL PROJECTS FUND**

September 1, 2023 - August 31, 2024

For the TACOMA SCHOOL DISTRICT NO. 10 School District for the Month of February 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		(38,422,934)			
<u>TOTAL</u>	248,137,319		317,131,754			

**30-DEBT SERVICE FUND**

September 1, 2023 - August 31, 2024

For the TACOMA SCHOOL DISTRICT NO. 10 School District for the Month of February 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	1,419,964	33,414,114		40,654,121	45.11
2000 LOCAL SUPPORT NONTAX	606,789	26,146	585,722		21,067	96.53
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	1,446,110	33,999,836	0	40,675,188	45.53
<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	1,446,110	(25,982,382)		27,877,780	
<u>D. TOTAL BEGINNING FUND BALANCE</u>						
	31,965,595		33,533,715			
<u>E. TOTAL ENDING FUND BALANCE</u>						
	33,860,993		7,551,333			
<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		(25,982,382)			
<u>TOTAL</u>	33,860,993		7,551,333			

**40-ASSOCIATED STUDENT BODY FUND**

September 1, 2023 - August 31, 2024

For the TACOMA SCHOOL DISTRICT NO. 10 School District for the Month of February 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	38,422	398,443		1,006,391	28.36
2000 ATHLETICS	1,337,450	28,865	366,665		970,785	27.42
3000 CLASSES	473,865	9,490	87,564		386,301	18.48
4000 CLUBS	2,179,669	30,232	227,952		1,951,717	10.46
6000 PRIVATE MONEYS	86,815	5,226	11,724		75,091	13.51
<u>Total REVENUES/OTHER FIN. SOURCES</u>	5,482,633	112,236	1,092,348	0	4,390,285	19.92
<u>B. EXPENDITURES</u>						
1000 GENERAL STUDENT BODY	1,304,119	27,435	255,752	51,305	997,063	23.55
2000 ATHLETICS	1,153,715	58,974	387,797	18,205	747,713	35.19
3000 CLASSES	439,947	5,936	37,361	14,559	388,027	11.80
4000 CLUBS	1,879,938	55,877	216,471	90,385	1,573,082	16.32
6000 PRIVATE MONEYS	100,530	1,212	5,582	0	94,948	5.55
<u>Total EXPENDITURES</u>	4,878,249	149,434	902,962	174,454	3,800,832	22.09
<u>C. EXCESS OF REVENUES/OTHER FIN.SOURCES OVER(UNDER) EXP/OTH FIN USES (A-B)</u>						
	604,384	(37,198)	189,386		589,452	
<u>D. TOTAL BEGINNING FUND BALANCE</u>						
	2,078,224		2,200,119			
<u>E. TOTAL ENDING FUND BALANCE</u>						
	2,682,608		2,389,505			
<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		189,386			
<u>TOTAL</u>	2,682,608		2,389,505			

**90-TRANSPORTATION VEHICLE FUND**

September 1, 2023 - August 31, 2024

For the TACOMA SCHOOL DISTRICT NO. 10 School District for the Month of February 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	12,665	80,209		7,791	91.15
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	12,665	80,209	0	855,791	8.57
<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	12,665	(58,874)		892,173	
<u>D. TOTAL BEGINNING FUND BALANCE</u>						
	2,076,000		3,030,381			
<u>E. TOTAL ENDING FUND BALANCE</u>						
	2,111,000		2,971,508			
<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		(58,874)			
<u>TOTAL</u>	2,111,000		2,971,508			