



# **Unaudited Monthly Financial Reports**

**Financial Operations through: March 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 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	2,890,536	38,294,101		39,702,565	49.10
2000 LOCAL SUPPORT NONTAX	11,009,885	315,039	2,866,831		8,143,054	26.04
3000 STATE, GENERAL PURPOSE	278,918,959	26,381,280	159,341,346		119,577,613	57.13
4000 STATE, SPECIAL PURPOSE	112,138,491	9,141,947	55,297,842		56,840,649	49.31
5000 FEDERAL, GENERAL PURPOSE	549,041	29,685	173,249		375,792	31.55
6000 FEDERAL, SPECIAL PURPOSE	61,654,892	5,542,820	31,075,106		30,579,786	50.40
7000 REVENUES FR OTH SCH DIST	2,300,000	(9,432)	2,225,951		74,049	96.78
8000 OTHER AGENCIES AND ASSOCIATES	2,259,814	196,557	966,574		1,293,240	42.77
9000 OTHER FINANCING SOURCES	5,500,000	59,318	121,957		5,378,043	2.22
<u>Total REVENUES/OTHER FIN. SOURCES</u>	552,327,748	44,547,749	290,362,957	0	261,964,791	52.57
<u>B. EXPENDITURES</u>						
00 Regular Instruction	271,851,042	22,797,752	166,103,300	111,902,644	(6,154,902)	102.26
10 Federal Stimulus	13,301,522	1,359,646	6,228,102	5,901,883	1,171,537	91.19
20 Special Ed Instruction	78,746,798	6,287,276	44,788,317	30,640,809	3,317,672	95.79
30 Voc. Ed Instruction	18,348,102	1,433,532	10,310,850	7,039,608	997,644	94.56
40 Skills Center Instruction	0	0	0	0	0	0.00
50+60 Compensatory Ed Instruct.	45,627,806	3,498,265	23,681,471	16,010,342	5,935,993	86.99
70 Other Instructional Pgms	11,668,461	161,202	1,287,012	440,803	9,940,646	14.81
80 Community Services	6,364,506	575,299	4,061,643	2,871,377	(568,514)	108.93
90 Support Services	108,377,052	11,693,791	67,204,443	36,492,259	4,680,350	95.68
<u>Total EXPENDITURES</u>	554,285,289	47,806,763	323,665,138	211,299,726	19,320,424	96.51
<u>C. EXCESS OF REVENUES/OTHER FIN.SOURCES OVER(UNDER) EXP/OTH FIN USES</u>						
<u>(A-B)</u>	(1,957,541)	(3,259,014)	(33,302,182)		242,644,367	
<u>D. TOTAL BEGINNING FUND BALANCE</u>						
	29,298,928		17,243,053			
<u>E. TOTAL ENDING FUND BALANCE</u>						
	27,341,387		(16,059,128)			

**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		(53,605,303)			
3891 - Unassigned to Minimum Fund Balance Policy	20,480,017		16,076,556			
<u>TOTAL</u>	27,341,387		(16,059,128)			

**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	1,126,607	12,638,148		15,416,852	45.05
2000 LOCAL SUPPORT NONTAX	11,000,000	1,307,421	10,692,546		307,454	97.20
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	0	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	2,434,028	23,392,220	0	16,162,780	59.14
<u>B. EXPENDITURES</u>						
10 Sites	2,500,000	0	0	0	2,500,000	0.00
20 Buildings	117,602,000	0	0	0	117,602,000	0.00
30 Equipment	33,255,000	0	0	0	33,255,000	0.00
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	0	0	0	153,357,000	0.00
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)	2,434,028	23,392,220		(95,909,780)	
<u>E. TOTAL BEGINNING FUND BALANCE</u>						
	367,439,319		355,196,542			
<u>F. TOTAL ENDING FUND BALANCE</u>						
	248,137,319		378,588,762			

**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		23,034,074			
<u>TOTAL</u>	248,137,319		378,588,762			

**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	2,761,921	36,176,035		37,892,200	48.84
2000 LOCAL SUPPORT NONTAX	606,789	33,541	619,264		(12,475)	102.06
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	2,795,463	36,795,299	0	37,879,725	49.27
<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	2,795,463	(23,186,919)		25,082,317	
<u>D. TOTAL BEGINNING FUND BALANCE</u>						
	31,965,595		33,533,715			
<u>E. TOTAL ENDING FUND BALANCE</u>						
	33,860,993		10,346,795			
<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		(23,186,919)			
<u>TOTAL</u>	33,860,993		10,346,795			

**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	29,112	427,555		977,279	30.43
2000 ATHLETICS	1,337,450	13,354	380,019		957,431	28.41
3000 CLASSES	473,865	22,416	109,980		363,885	23.21
4000 CLUBS	2,179,669	96,784	324,736		1,854,933	14.90
6000 PRIVATE MONEYS	86,815	1,114	12,839		73,976	14.79
<u>Total REVENUES/OTHER FIN. SOURCES</u>	5,482,633	162,780	1,255,128	0	4,227,505	22.89
<u>B. EXPENDITURES</u>						
1000 GENERAL STUDENT BODY	1,304,119	27,232	282,983	47,667	973,469	25.35
2000 ATHLETICS	1,153,715	32,421	420,218	14,758	718,739	37.70
3000 CLASSES	439,947	5,758	43,119	12,984	383,844	12.75
4000 CLUBS	1,879,938	35,358	251,829	99,059	1,529,050	18.66
6000 PRIVATE MONEYS	100,530	3,912	9,494	0	91,036	9.44
<u>Total EXPENDITURES</u>	4,878,249	104,680	1,007,643	174,468	3,696,138	24.23
<u>C. EXCESS OF REVENUES/OTHER FIN.SOURCES OVER(UNDER) EXP/OTH FIN USES (A-B)</u>						
	604,384	58,100	247,485		531,366	
<u>D. TOTAL BEGINNING FUND BALANCE</u>						
	2,078,224		2,200,119			
<u>E. TOTAL ENDING FUND BALANCE</u>						
	2,682,608		2,447,604			
<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		247,485			
<u>TOTAL</u>	2,682,608		2,447,604			

**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	13,580	93,788		(5,788)	106.58
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	13,580	93,788	0	842,212	10.02
<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	13,580	(45,294)		878,593	
<u>D. TOTAL BEGINNING FUND BALANCE</u>						
	2,076,000		3,030,381			
<u>E. TOTAL ENDING FUND BALANCE</u>						
	2,111,000		2,985,088			
<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		(45,294)			
<u>TOTAL</u>	2,111,000		2,985,088			