



# **Unaudited Monthly Financial Reports**

**Financial Operations through: April 30, 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 April 2004

	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	31,436,927	69,731,028		8,265,638	89.40
2000 LOCAL SUPPORT NONTAX	11,009,885	1,056,315	3,923,147		7,086,738	35.63
3000 STATE, GENERAL PURPOSE	278,918,959	26,136,750	185,478,095		93,440,864	66.50
4000 STATE, SPECIAL PURPOSE	112,138,491	9,189,367	64,487,209		47,651,282	57.51
5000 FEDERAL, GENERAL PURPOSE	549,041	76,871	250,120		298,921	45.56
6000 FEDERAL, SPECIAL PURPOSE	61,654,892	5,660,095	36,735,201		24,919,691	59.58
7000 REVENUES FR OTH SCH DIST	2,300,000	424,744	2,650,695		(350,695)	115.25
8000 OTHER AGENCIES AND ASSOCIATES	2,259,814	209,826	1,176,400		1,083,414	52.06
9000 OTHER FINANCING SOURCES	5,500,000	972	122,929		5,377,071	2.24
<u>Total REVENUES/OTHER FIN. SOURCES</u>	552,327,748	74,191,867	364,554,823	-	187,772,925	66.00
<u>B. EXPENDITURES</u>						
00 Regular Instruction	271,851,042	23,417,026	189,520,326	90,136,075	(7,805,359)	102.87
10 Federal Stimulus	13,301,522	754,075	6,982,177	4,663,798	1,655,546	87.55
20 Special Ed Instruction	78,746,798	6,615,276	51,403,593	25,293,950	2,049,255	97.40
30 Voc. Ed Instruction	18,348,102	1,456,427	11,767,277	5,646,365	934,460	94.91
40 Skills Center Instruction	-	-	-	-	-	0.00
50+60 Compensatory Ed Instruct.	45,627,806	3,477,106	27,158,577	13,231,950	5,237,278	88.52
70 Other Instructional Pgms	11,668,461	260,009	1,547,021	389,400	9,732,040	16.60
80 Community Services	6,364,506	542,261	4,603,904	2,455,952	(695,350)	110.93
90 Support Services	108,377,052	9,171,834	76,376,277	25,906,948	6,093,827	94.38
<u>Total EXPENDITURES</u>	554,285,289	45,694,014	369,359,153	167,724,438	17,201,698	96.90
<u>C. EXCESS OF REVENUES/OTHER FIN.SOURCES OVER(UNDER) EXP/OTH FIN USES</u>						
<u>(A-B)</u>	(1,957,541)	28,497,852	(4,804,329)		170,571,227	
<u>D. TOTAL BEGINNING FUND BALANCE</u>						
	29,298,928		17,243,053			
<u>E. TOTAL ENDING FUND BALANCE</u>						
	27,341,387		12,438,724			

**10-GENERAL FUND**

September 1, 2023 - August 31, 2024

For the TACOMA SCHOOL DISTRICT NO. 10 School District for the Month of April 2004

	Annual Adopted Budget	Month Actual	Year-to-Date Actual	Encumbrances	Balance	Percent
<u>F. ENDING FUND BALANCE ACCOUNTS:</u>						
3810 - Restricted for Other Items	-		-			
3815 - Restricted for Unequalized Deductible Revenue	-		-			
3820 - Assigned to Encumbrances	-		4,007,979			
3821 - Restricted for Carryover of Restricted Revenues	-		800,578			
3823 - Restricted for Carryover Of Transition To Kindergarten Revenue	-		-			
3825 - Restricted for Skill Center	-		-			
3828 - Restricted for Carryover of Food Service Revenue	-		-			
3830 - Restricted for Debt Service	-		439,803			
3835 - Restricted for Arbitrage Rebate	-		-			
3840 - Nonspendable Fund Balance-Inventory & Prepaid Items	5,861,370		5,451,547			
3845 - Restricted for Self-Insurance	-		-			
3850 - Restricted for Uninsured Risks	-		-			
3866 - Assigned to Carryover	-		2,282,537			
3870 - Committed to Other Purposes	-		1,000,000			
3872 - Committed to Economic Stabilization	-		-			
3873 - Committed to Depreciation Sub-Fund for Facility Maintenance	-		-			
3875 - Assigned to Contingencies	1,000,000		7,487,175			
3884 - Assigned to Other Capital Projects	-		-			
3888 - Assigned to Other Purposes	-		-			
3890 - Unassigned Fund Balance	-		(25,107,451)			
3891 - Unassigned to Minimum Fund Balance Policy	20,480,017		16,076,556			
<u>TOTAL</u>	27,341,387		12,438,724			

**20-CAPITAL PROJECTS FUND**

September 1, 2023 - August 31, 2024

For the TACOMA SCHOOL DISTRICT NO. 10 School District for the Month of April 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	12,312,340	24,950,488		3,104,512	88.93
2000 LOCAL SUPPORT NONTAX	11,000,000	1,496,215	12,188,760		(1,188,760)	110.81
3000 STATE, GENERAL PURPOSE	-	-	-		-	0.00
4000 STATE, SPECIAL PURPOSE	-	-	1,464		(1,464)	100.00
5000 FEDERAL, GENERAL PURPOSE	-	-	-		-	0.00
6000 FEDERAL, SPECIAL PURPOSE	-	-	60,062		(60,062)	0.00
7000 REVENUES FR OTH SCH DIST	-	-	-		-	0.00
8000 OTHER AGENCIES AND ASSOCIATES	-	-	-		-	0.00
9000 OTHER FINANCING SOURCES	500,000	-	-		500,000	0.00
<u>Total REVENUES/OTHER FIN. SOURCES</u>	39,555,000	13,808,554	37,200,774	-	2,354,226	94.05
<u>B. EXPENDITURES</u>						
10 Sites	2,500,000	1,705,240	15,650,992	5,316,697	(18,467,690)	626.04
20 Buildings	117,602,000	12,004,723	46,988,452	73,123,125	(2,509,577)	39.96
30 Equipment	33,255,000	1,676,591	20,041,951	6,040,615	7,172,434	60.27
40 Energy	-	-	-	-	-	0.00
50 Sales & Lease Expenditure	-	9,335	63,628	26,866	(90,494)	100.00
60 Bond Issuance Expenditure	-	-	-	-	-	0.00
90 Debt	-	-	-	-	-	0.00
<u>Total EXPENDITURES</u>	153,357,000	15,395,889	82,745,022	84,507,304	(13,895,326)	109.06
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)	(1,587,335)	(45,544,249)		(164,846,249)	
<u>E. TOTAL BEGINNING FUND BALANCE</u>	367,439,319		355,196,542			
<u>F. TOTAL ENDING FUND BALANCE</u>	248,137,319		309,652,294			

**20-CAPITAL PROJECTS FUND**

September 1, 2023 - August 31, 2024

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

	Annual Adopted		Year-to-Date			
	Budget	Month Actual	Actual	Encumbrances	Balance	Percent
<u>G. ENDING FUND BALANCE ACCOUNTS:</u>						
3810 - Restricted for Other Items	-		-			
3825 - Restricted for Skill Center	-		-			
3830 - Restricted for Debt Service	-		-			
3835 - Restricted for Arbitrage Rebate	-		-			
3840 - Nonspendable Fund Balance-Inventory & Prepaid Items	-		-			
3850 - Restricted for Uninsured Risks	-		-			
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	-		-			
3864 - Restricted from Federal Proceeds	-		-			
3865 - Restricted from Other Proceeds	-		-			
3866 - Restricted from Impact Fee Proceeds	-		-			
3867 - Restricted from Mitigation Fee Proceeds	-		-			
3869 - Restricted from Undistributed Proceeds	-		-			
3870 - Committed to Other Purposes	-		-			
3889 - Assigned to Fund Purposes	6,067,110		4,887,283			
3890 - Unassigned Fund Balance	-		(45,902,395)			
<u>TOTAL</u>	248,137,319		309,652,294			

**30-DEBT SERVICE FUND**

September 1, 2023 - August 31, 2024

For the TACOMA SCHOOL DISTRICT NO. 10 School District for the Month of April 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	30,057,905	66,233,940		7,834,295	89.42
2000 LOCAL SUPPORT NONTAX	606,789	-	664,796		(58,007)	109.56
3000 STATE, GENERAL PURPOSE	-	-	-		-	0.00
4000 STATE, SPECIAL PURPOSE	-	-	-		-	0.00
5000 FEDERAL, GENERAL PURPOSE	-	-	-		-	0.00
9000 OTHER FINANCING SOURCES	-	-	-		-	0.00
<u>Total REVENUES/OTHER FIN. SOURCES</u>	74,675,024	30,057,905	66,898,737	-	7,776,287	89.59
<u>B. EXPENDITURES</u>						
Matured Bond Expenditures	46,815,000	-	46,815,000	-	-	100.00
Interest On Bonds	25,954,626	-	13,165,118	-	12,789,508	50.72
Interfund Loan Interest	-	-	-	-	-	0.00
Bond Transfer Fees	10,000	-	2,100	-	7,900	21.00
Arbitrage Rebate	-	-	-	-	-	0.00
Underwriter's Fees	-	-	-	-	-	0.00
<u>Total EXPENDITURES</u>	72,779,626	-	59,982,218	-	12,797,408	82.42
<u>C. EXCESS OF REVENUES/OTHER FIN.SOURCES OVER(UNDER) EXP/OTH FIN USES (A-B)</u>	1,895,398	30,057,905	6,916,519		(5,021,121)	
<u>D. TOTAL BEGINNING FUND BALANCE</u>	31,965,595		33,533,715			
<u>E. TOTAL ENDING FUND BALANCE</u>	33,860,993		40,450,233			
<u>F. ENDING FUND BALANCE ACCOUNTS:</u>						
3810 - Restricted for Other Items	-		-			
3830 - Restricted for Debt Service	33,860,993		33,533,715			
3835 - Restricted for Arbitrage Rebate	-		-			
3870 - Committed to Contingencies	-		-			
3889 - Assigned to Fund Purposes	-		-			
3890 - Unassigned Fund Balance	-		6,916,519			
<u>TOTAL</u>	33,860,993		40,450,233			

**40-ASSOCIATED STUDENT BODY FUND**

September 1, 2023 - August 31, 2024

For the TACOMA SCHOOL DISTRICT NO. 10 School District for the Month of April 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	69,812	497,368		907,466	35.40
2000 ATHLETICS	1,337,450	15,640	395,659		941,791	29.58
3000 CLASSES	473,865	(1,321)	108,659		365,206	22.93
4000 CLUBS	2,179,669	44,197	368,933		1,810,736	16.93
6000 PRIVATE MONEYS	86,815	453	13,292		73,523	15.31
<u>Total REVENUES/OTHER FIN. SOURCES</u>	5,482,633	128,782	1,383,910	-	4,098,723	25.24
<u>B. EXPENDITURES</u>						
1000 GENERAL STUDENT BODY	1,304,119	40,322	323,305	41,379	939,435	27.96
2000 ATHLETICS	1,153,715	40,980	461,198	9,543	682,974	40.80
3000 CLASSES	439,947	13,576	56,695	18,600	364,652	17.11
4000 CLUBS	1,879,938	103,862	355,691	45,445	1,478,802	21.34
6000 PRIVATE MONEYS	100,530	2,200	11,694	-	88,836	11.63
<u>Total EXPENDITURES</u>	4,878,249	200,941	1,208,584	114,966	3,554,699	27.13
<u>C. EXCESS OF REVENUES/OTHER FIN.SOURCES OVER(UNDER) EXP/OTH FIN USES (A-B)</u>						
	604,384	(72,159)	175,326		544,024	
<u>D. TOTAL BEGINNING FUND BALANCE</u>						
	2,078,224		2,200,119			
<u>E. TOTAL ENDING FUND BALANCE</u>						
	2,682,608		2,375,445			
<u>F. ENDING FUND BALANCE ACCOUNTS:</u>						
3810 - Restricted for Other Items	-		-			
3819 - Restricted for Fund Purposes	2,682,608		2,200,119			
3840 - Nonspendable - Inventory & Prepaid Items	-		-			
3850 - Restricted for Uninsured Risks	-		-			
3870 - Committed to Contingencies	-		-			
3889 - Assigned to Fund Purposes	-		-			
3890 - Unassigned Fund Balance	-		175,326			
<u>TOTAL</u>	2,682,608		2,375,445			

**90-TRANSPORTATION VEHICLE FUND**

September 1, 2023 - August 31, 2024

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

	Annual Adopted Budget	Month Actual	Year-to-Date Actual	Encumbrances	Balance	Percent
<u>A. REVENUES/OTHER FIN. SOURCES</u>						
1000 LOCAL TAXES	-	-	-		-	0.00
2000 LOCAL SUPPORT NONTAX	88,000	13,337	107,125		(19,125)	121.73
3000 STATE, GENERAL PURPOSE	-	-	-		-	0.00
4000 STATE, SPECIAL PURPOSE	848,000	-	-		848,000	0.00
5000 FEDERAL, GENERAL PURPOSE	-	-	-		-	0.00
6000 FEDERAL, SPECIAL PURPOSE	-	-	-		-	0.00
7000 REVENUES FR OTH SCH DIST	-	-	-		-	0.00
8000 OTHER AGENCIES AND ASSOCIATES	-	-	-		-	0.00
9000 OTHER FINANCING SOURCES	-	-	-		-	0.00
<u>Total REVENUES/OTHER FIN. SOURCES</u>	936,000	13,337	107,125	-	828,875	11.44
<u>B. EXPENDITURES</u>						
30 Equipment	901,000	-	139,082	798,300	(36,382)	104.04
40 Energy	-	-	-	-	-	0.00
60 Bond Levy Issuance	-	-	-	-	-	0.00
90 Debt	-	-	-	-	-	0.00
<u>Total EXPENDITURES</u>	901,000	-	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	13,337	(31,957)		865,257	
<u>D. TOTAL BEGINNING FUND BALANCE</u>						
	2,076,000		3,030,381			
<u>E. TOTAL ENDING FUND BALANCE</u>						
	2,111,000		2,998,424			
<u>F. ENDING FUND BALANCE ACCOUNTS:</u>						
3810 - Restricted for Other Items	-		-			
3819 - Restricted for Fund Purposes	2,111,000		3,030,381			
3830 - Restricted for Debt Service	-		-			
3835 - Restricted for Arbitrage Rebate	-		-			
3850 - Restricted for Uninsured Risks	-		-			
3870 - Committed to Other Purposes	-		-			
3889 - Assigned to Fund Purposes	-		-			
3890 - Unassigned Fund Balance	-		(31,957)			
<u>TOTAL</u>	2,111,000		2,998,424			