



# **Unaudited Monthly Financial Reports**

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

**Central Administration Building**

**601 South 8th Street Tacoma, WA 98405**

**10-GENERAL FUND**

September 1, 2024 - August 31, 2025

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

|   | Annual Adopted<br>Budget | Month Actual | Year-to-Date<br>Actual | Encumbrances | Balance     | Percent |
|---|--------------------------|--------------|------------------------|--------------|-------------|---------|
| <u>A. REVENUES/OTHER FIN. SOURCES</u>                                       |                          |              |                        |              |             |         |
| 1000 LOCAL TAXES  | 79,591,721               | 390,966      | 34,527,225             |              | 45,064,496  | 43.38   |
| 2000 LOCAL SUPPORT NONTAX   | 16,802,877               | 594,259      | 1,617,999              |              | 15,184,878  | 9.63    |
| 3000 STATE, GENERAL PURPOSE   | 292,680,161              | 26,341,191   | 90,730,769             |              | 201,949,392 | 31.00   |
| 4000 STATE, SPECIAL PURPOSE   | 127,435,534              | 10,224,677   | 34,372,573             |              | 93,062,961  | 26.97   |
| 5000 FEDERAL, GENERAL PURPOSE   | 517,680                  | 20,048       | 85,559                 |              | 432,121     | 16.53   |
| 6000 FEDERAL, SPECIAL PURPOSE   | 47,910,428               | 3,539,218    | 10,592,206             |              | 37,318,222  | 22.11   |
| 7000 REVENUES FR OTH SCH DIST   | 5,228,535                | 1,715,959    | 1,775,677              |              | 3,452,858   | 33.96   |
| 8000 OTHER AGENCIES AND ASSOCIATES  | 2,221,508                | 181,187      | 181,190                |              | 2,040,318   | 8.16    |
| 9000 OTHER FINANCING SOURCES  | 5,500,000                | 18,354       | 150,289                |              | 5,349,711   | 2.73    |
| <u>Total REVENUES/OTHER FIN. SOURCES</u>                                    | 577,888,444              | 43,025,859   | 174,033,487            | -            | 403,854,957 | 30.12   |
| <u>B. EXPENDITURES</u>  |                          |              |                        |              |             |         |
| 00 Regular Instruction  | 295,147,318              | 24,719,718   | 99,791,218             | 187,742,981  | 7,613,119   | 97.42   |
| 10 Federal Stimulus   | -                        | -            | 25,923                 | (2,201,179)  | 2,175,256   |         |
| 20 Special Ed Instruction   | 83,471,587               | 7,368,086    | 27,662,734             | 52,244,303   | 3,564,550   | 95.73   |
| 30 Voc. Ed Instruction  | 18,320,004               | 1,479,287    | 5,874,737              | 10,799,614   | 1,645,653   | 91.02   |
| 40 Skills Center Instruction  | -                        | 2,262,708    | 8,813,429              | -            | (8,813,429) | 0.00    |
| 50+60 Compensatory Ed Instruct.   | 48,352,264               | 982,285      | 3,919,351              | 24,672,173   | 19,760,740  | 59.13   |
| 70 Other Instructional Pgms   | 13,608,637               | 149,452      | 494,727                | 562,224      | 12,551,686  | 7.77    |
| 80 Community Services   | 4,397,015                | 356,595      | 1,368,913              | 2,228,938    | 799,164     | 81.82   |
| 90 Support Services   | 109,111,187              | 9,691,964    | 41,141,187             | 65,605,803   | 2,364,197   | 97.83   |
| <u>Total EXPENDITURES</u>   | 572,408,012              | 47,010,094   | 189,092,218            | 341,654,858  | 41,660,936  | 92.72   |
| <u>C. EXCESS OF REVENUES/OTHER FIN.SOURCES OVER(UNDER) EXP/OTH FIN USES</u> |                          |              |                        |              |             |         |
| <u>(A-B)</u>  | 5,480,432                | (3,984,235)  | (15,058,731)           |              | 362,194,021 |         |
| <u>D. TOTAL BEGINNING FUND BALANCE</u>                                      |                          |              |                        |              |             |         |
|   | 17,500,000               |              | 11,139,188             |              |             |         |
| <u>E. TOTAL ENDING FUND BALANCE</u>   |                          |              |                        |              |             |         |
|   | 22,980,432               |              | (3,919,543)            |              |             |         |

**10-GENERAL FUND**

September 1, 2024 - August 31, 2025

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

|   | Annual Adopted<br>Budget | Month Actual | Year-to-Date<br>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                                       | -                        |              | 74,878                 |              |         |         |
| 3821 - Restricted for Carryover of Restricted Revenues                | -                        |              | 2,200,790              |              |         |         |
| 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                                    | -                        |              | 780,149                |              |         |         |
| 3835 - Restricted for Arbitrage Rebate                                | -                        |              | -                      |              |         |         |
| 3840 - Nonspendable Fund Balance-Inventory & Prepaid Items            | 3,000,000                |              | 6,481,820              |              |         |         |
| 3845 - Restricted for Self-Insurance                                  | -                        |              | -                      |              |         |         |
| 3850 - Restricted for Uninsured Risks                                 | -                        |              | -                      |              |         |         |
| 3866 - Assigned to Carryover  | -                        |              | 893,961                |              |         |         |
| 3870 - Committed to Other Purposes                                    | -                        |              | -                      |              |         |         |
| 3872 - Committed to Economic Stabilization                            | -                        |              | -                      |              |         |         |
| 3873 - Committed to Depreciation Sub-Fund for Facility Maintenance    | -                        |              | -                      |              |         |         |
| 3875 - Assigned to Contingencies                                      | 1,000,000                |              | 1,000,000              |              |         |         |
| 3884 - Assigned to Other Capital Projects                             | -                        |              | -                      |              |         |         |
| 3888 - Assigned to Other Purposes                                     | -                        |              | -                      |              |         |         |
| 3890 - Unassigned Fund Balance  | 84,894                   |              | (15,351,141)           |              |         |         |
| 3891 - Unassigned to Minimum Fund Balance Policy                      | 18,895,538               |              | -                      |              |         |         |
| <u>TOTAL</u>  | 22,980,432               |              | (3,919,543)            |              |         |         |

**20-CAPITAL PROJECTS FUND**

September 1, 2024 - August 31, 2025

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

|   | Annual Adopted<br>Budget | Month Actual | Year-to-Date<br>Actual | Encumbrances | Balance       | Percent |
|---|--------------------------|--------------|------------------------|--------------|---------------|---------|
| <u>A. REVENUES/OTHER FIN. SOURCES</u>   |                          |              |                        |              |               |         |
| 1000 LOCAL TAXES  | 30,845,000               | 148,832      | 13,526,273             |              | 17,318,727    | 43.85   |
| 2000 LOCAL SUPPORT NONTAX   | 13,500,000               | 1,419,077    | 9,715,430              |              | 3,784,570     | 71.97   |
| 3000 STATE, GENERAL PURPOSE   | -                        | -            | -                      |              | -             | 0.00    |
| 4000 STATE, SPECIAL PURPOSE   | -                        | 24,860       | (56,604)               |              | 56,604        | 100.00  |
| 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  | 2,000,000                | -            | 162,000,000            |              | (160,000,000) | 0.00    |
| <u>Total REVENUES/OTHER FIN. SOURCES</u>  | 46,345,000               | 1,592,769    | 185,185,099            | -            | (138,840,099) | 399.58  |
| <u>B. EXPENDITURES</u>  |                          |              |                        |              |               |         |
| 10 Sites  | 1,000,000                | 4,419,861    | 8,295,996              | 6,912,496    | (14,208,492)  | 829.60  |
| 20 Buildings  | 134,478,000              | 7,622,107    | 21,076,020             | 52,374,978   | 61,027,001    | 15.67   |
| 30 Equipment  | 32,245,000               | 1,923,819    | 14,363,193             | 12,527,328   | 5,354,479     | 44.54   |
| 40 Energy   | -                        | -            | -                      | -            | -             | 0.00    |
| 50 Sales & Lease Expenditure  | -                        | -            | 75,802                 | 18,397       | (94,199)      | 100.00  |
| 60 Bond Issuance Expenditure  | -                        | -            | -                      | -            | -             | 0.00    |
| 90 Debt   | -                        | -            | -                      | -            | -             | 0.00    |
| <u>Total EXPENDITURES</u>   | 167,723,000              | 13,965,788   | 43,811,011             | 71,833,199   | 52,078,790    | 68.95   |
| C. OTHER FIN. USES TRANS. OUT (GL 536)  | 5,500,000                | 5,500,000    | 5,500,000              |              |               |         |
| <u>D. EXCESS OF REVENUES/OTHER FIN.SOURCES OVER(UNDER)<br/>EXP/OTH FIN USES (A-B-C)</u> | (126,878,000)            | (12,373,019) | 141,374,088            |              | 14,496,088    |         |
| <u>E. TOTAL BEGINNING FUND BALANCE</u>  | 288,813,322              |              | 246,902,791            |              |               |         |
| <u>F. TOTAL ENDING FUND BALANCE</u>   | 161,935,322              |              | 382,776,879            |              |               |         |

**20-CAPITAL PROJECTS FUND**

September 1, 2024 - August 31, 2025

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

|  | Annual Adopted<br>Budget | Month Actual | Year-to-Date<br>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                       | 132,072,203              |              | 224,909,043            |              |         |         |
| 3862 - Committed from Levy Proceeds                        | 3,100,000                |              | 11,515,301             |              |         |         |
| 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                           | 26,763,119               |              | 146,352,535            |              |         |         |
| 3890 - Unassigned Fund Balance                             | -                        |              | -                      |              |         |         |
| <u>TOTAL</u>   | 161,935,322              |              | 382,776,879            |              |         |         |

**30-DEBT SERVICE FUND**

September 1, 2024 - August 31, 2025

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

|   | Annual Adopted<br>Budget | Month Actual  | Year-to-Date<br>Actual | Encumbrances | Balance       | Percent |
|---|--------------------------|---------------|------------------------|--------------|---------------|---------|
| <u>A. REVENUES/OTHER FIN. SOURCES</u>   |                          |               |                        |              |               |         |
| 1000 LOCAL TAXES  | 73,869,345               | -             | 33,018,291             |              | 40,851,054    | 44.70   |
| 2000 LOCAL SUPPORT NONTAX   | 332,000                  | -             | 587,898                |              | (255,898)     | 177.08  |
| 3000 STATE, GENERAL PURPOSE   | -                        | -             | -                      |              | -             | 0.00    |
| 4000 STATE, SPECIAL PURPOSE   | -                        | -             | -                      |              | -             | 0.00    |
| 5000 FEDERAL, GENERAL PURPOSE   | -                        | -             | -                      |              | -             | 0.00    |
| 9000 OTHER FINANCING SOURCES  | -                        | -             | 162,719,984            |              | (162,719,984) | 0.00    |
| <u>Total REVENUES/OTHER FIN. SOURCES</u>  | 74,201,345               | -             | 196,326,173            | -            | (122,124,828) | 264.59  |
| <u>B. EXPENDITURES</u>  |                          |               |                        |              |               |         |
| Matured Bond Expenditures   | 49,505,000               | 49,505,000    | 49,505,000             | -            | -             | 100.00  |
| Interest On Bonds   | 25,081,000               | -             | 12,789,508             | -            | 12,291,492    | 50.99   |
| Bond Transfer Fees  | 10,000                   | -             | -                      | -            | 10,000        | 0.00    |
| Underwriter's Fees  | -                        | -             | 710,820                | -            | (710,820)     | 0.00    |
| Transfers   | -                        | 162,000,000   | 162,000,000            | -            | (162,000,000) | 0.00    |
| <u>Total EXPENDITURES</u>   | 74,596,000               | 211,505,000   | 225,005,328            | -            | (150,409,328) | 301.63  |
| <u>C. EXCESS OF REVENUES/OTHER FIN.SOURCES OVER(UNDER)<br/>EXP/OTH FIN USES (A-B)</u> |                          |               |                        |              |               |         |
|   | (394,655)                | (211,505,000) | (28,679,156)           |              | 28,284,501    |         |
| <u>D. TOTAL BEGINNING FUND BALANCE</u>  |                          |               |                        |              |               |         |
|   | 32,610,235               |               | 36,020,396             |              |               |         |
| <u>E. TOTAL ENDING FUND BALANCE</u>   |                          |               |                        |              |               |         |
|   | 32,215,580               |               | 7,341,240              |              |               |         |
| <u>F. ENDING FUND BALANCE ACCOUNTS:</u>   |                          |               |                        |              |               |         |
| 3810 - Restricted for Other Items   | -                        |               | -                      |              |               |         |
| 3830 - Restricted for Debt Service  | 32,215,580               |               | 7,341,240              |              |               |         |
| 3835 - Restricted for Arbitrage Rebate  | -                        |               | -                      |              |               |         |
| 3870 - Committed to Contingencies   | -                        |               | -                      |              |               |         |
| 3889 - Assigned to Fund Purposes  | -                        |               | -                      |              |               |         |
| 3890 - Unassigned Fund Balance  | -                        |               | -                      |              |               |         |
| <u>TOTAL</u>  | 32,215,580               |               | 7,341,240              |              |               |         |

**40-ASSOCIATED STUDENT BODY FUND**

September 1, 2024 - August 31, 2025

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

|   | Annual Adopted<br>Budget | Month Actual | Year-to-Date<br>Actual | Encumbrances | Balance   | Percent |
|---|--------------------------|--------------|------------------------|--------------|-----------|---------|
| <u>A. REVENUES/OTHER FIN. SOURCES</u>   |                          |              |                        |              |           |         |
| 1000 GENERAL STUDENT BODY   | 1,620,072                | 41,771       | 312,932                |              | 1,307,140 | 19.32   |
| 2000 ATHLETICS  | 1,698,490                | 81,809       | 329,366                |              | 1,369,124 | 19.39   |
| 3000 CLASSES  | 608,380                  | 3,479        | 61,586                 |              | 546,794   | 10.12   |
| 4000 CLUBS  | 2,157,059                | 75,449       | 177,047                |              | 1,980,012 | 8.21    |
| 6000 PRIVATE MONEYS   | 69,980                   | 217          | 4,315                  |              | 65,665    | 6.17    |
| <u>Total REVENUES/OTHER FIN. SOURCES</u>  | 6,153,981                | 202,725      | 885,246                | -            | 5,268,735 | 14.38   |
| <u>B. EXPENDITURES</u>  |                          |              |                        |              |           |         |
| 1000 GENERAL STUDENT BODY   | 1,355,065                | 56,755       | 266,847                | 27,654       | 1,060,564 | 21.73   |
| 2000 ATHLETICS  | 1,301,226                | 39,445       | 126,006                | 99,026       | 1,076,194 | 17.29   |
| 3000 CLASSES  | 475,557                  | 4,223        | 38,974                 | 5,212        | 431,371   | 9.29    |
| 4000 CLUBS  | 1,978,763                | 67,180       | 111,873                | 126,373      | 1,740,517 | 12.04   |
| 6000 PRIVATE MONEYS   | 80,885                   | 643          | 3,358                  | -            | 77,527    | 4.15    |
| <u>Total EXPENDITURES</u>   | 5,191,496                | 168,246      | 547,059                | 258,265      | 4,386,172 | 15.51   |
| <u>C. EXCESS OF REVENUES/OTHER FIN.SOURCES OVER(UNDER)<br/>EXP/OTH FIN USES (A-B)</u> |                          |              |                        |              |           |         |
|   | 962,485                  | 34,479       | 338,187                |              | 882,563   |         |
| <u>D. TOTAL BEGINNING FUND BALANCE</u>  |                          |              |                        |              |           |         |
|   | 2,128,695                |              | 2,301,127              |              |           |         |
| <u>E. TOTAL ENDING FUND BALANCE</u>   |                          |              |                        |              |           |         |
|   | 3,091,180                |              | 2,639,314              |              |           |         |
| <u>F. ENDING FUND BALANCE ACCOUNTS:</u>   |                          |              |                        |              |           |         |
| 3810 - Restricted for Other Items   | -                        |              | -                      |              |           |         |
| 3819 - Restricted for Fund Purposes   | 3,091,180                |              | 2,639,314              |              |           |         |
| 3840 - Nonspendable - Inventory & Prepaid Items                                       | -                        |              | -                      |              |           |         |
| 3850 - Restricted for Uninsured Risks   | -                        |              | -                      |              |           |         |
| 3870 - Committed to Contingencies   | -                        |              | -                      |              |           |         |
| 3889 - Assigned to Fund Purposes  | -                        |              | -                      |              |           |         |
| 3890 - Unassigned Fund Balance  | -                        |              | -                      |              |           |         |
| <u>TOTAL</u>  | 3,091,180                |              | 2,639,314              |              |           |         |

**90-TRANSPORTATION VEHICLE FUND**

September 1, 2024 - August 31, 2025

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

|   | Annual Adopted<br>Budget | Month Actual | Year-to-Date<br>Actual | Encumbrances | Balance   | Percent |
|---|--------------------------|--------------|------------------------|--------------|-----------|---------|
| <u>A. REVENUES/OTHER FIN. SOURCES</u>   |                          |              |                        |              |           |         |
| 1000 LOCAL TAXES  | -                        | -            | -                      |              | -         | 0.00    |
| 2000 LOCAL SUPPORT NONTAX   | 129,000                  | -            | 66,658                 |              | 62,342    | 51.67   |
| 3000 STATE, GENERAL PURPOSE   | -                        | -            | -                      |              | -         | 0.00    |
| 4000 STATE, SPECIAL PURPOSE   | 983,000                  | -            | -                      |              | 983,000   | 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>  | 1,112,000                | -            | 66,658                 | -            | 1,045,342 | 5.99    |
| <u>B. EXPENDITURES</u>  |                          |              |                        |              |           |         |
| 30 Equipment  | 1,903,000                | -            | -                      | 798,300      | 1,104,700 | 41.95   |
| 40 Energy   | -                        | -            | -                      | -            | -         | 0.00    |
| 60 Bond Levy Issuance   | -                        | -            | -                      | -            | -         | 0.00    |
| 90 Debt   | -                        | -            | -                      | -            | -         | 0.00    |
| <u>Total EXPENDITURES</u>   | 1,903,000                | -            | -                      | 798,300      | 1,104,700 | 41.95   |
| <u>C. EXCESS OF REVENUES/OTHER FIN.SOURCES OVER(UNDER)<br/>EXP/OTH FIN USES (A-B)</u> |                          |              |                        |              |           |         |
|   | (791,000)                | -            | 66,658                 |              | (59,358)  |         |
| <u>D. TOTAL BEGINNING FUND BALANCE</u>  |                          |              |                        |              |           |         |
|   | 2,111,000                |              | 4,079,246              |              |           |         |
| <u>E. TOTAL ENDING FUND BALANCE</u>   |                          |              |                        |              |           |         |
|   | 1,320,000                |              | 4,145,904              |              |           |         |
| <u>F. ENDING FUND BALANCE ACCOUNTS:</u>   |                          |              |                        |              |           |         |
| 3810 - Restricted for Other Items   | -                        |              | -                      |              |           |         |
| 3819 - Restricted for Fund Purposes   | 1,320,000                |              | 4,145,904              |              |           |         |
| 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  | -                        |              | -                      |              |           |         |
| <u>TOTAL</u>  | 1,320,000                |              | 4,145,904              |              |           |         |