

TUMWATER SCHOOL DISTRICT

Financial Statement

January 2025

**TUMWATER SCHOOL DISTRICT
GENERAL FUND
BUDGET STATUS REPORT
AS OF January 2025**

	BUDGET	MONTH ACTUAL	YTD ACTUAL	ENCUMBRANCES	BUDGET BALANCE	PERCENT OF BUDGET
REVENUES						
Local Revenues						
1000 Local Tax	\$ 20,822,793	\$ 48,239	\$ 9,276,873		\$ 11,545,920	44.55%
2000 Non-Tax	\$ 2,895,818	\$ 107,022	\$ 853,986		\$ 2,041,832	29.49%
Total Local Revenues	\$ 23,718,611	\$ 155,260	\$ 10,130,859		\$ 13,587,752	42.71%
State Revenues						
3000 General Purpose	\$ 71,147,142	\$ 6,153,845	\$ 27,198,785		\$ 43,948,357	38.23%
4000 Special Purpose	\$ 18,425,010	\$ 1,423,189	\$ 7,158,739		\$ 11,266,271	38.85%
Total State Revenues	\$ 89,572,152	\$ 7,577,035	\$ 34,357,524		\$ 55,214,628	38.36%
Federal Revenues						
5000 General Purpose	\$ 10,000	\$ -	\$ -		\$ 10,000	0.00%
6000 Special Purpose	\$ 4,838,741	\$ 355,979	\$ 1,701,407		\$ 3,137,334	35.16%
Total Federal Revenues	\$ 4,848,741	\$ 355,979	\$ 1,701,407		\$ 3,147,334	35.09%
Other Revenues						
7000 Revenues From Other School Districts	\$ -	\$ -	\$ 16,687		\$ (16,687)	0.00%
8000 Revenues From Other Agencies & Assoc	\$ -	\$ -	\$ -		\$ -	0.00%
9000 Other Financing Sources	\$ 1,500,000	\$ -	\$ -		\$ 1,500,000	0.00%
Total Other Revenues	\$ 1,500,000	\$ -	\$ 16,687		\$ 1,483,313	0.00%
TOTAL REVENUES	\$ 119,639,504	\$ 8,088,274	\$ 46,206,477		\$ 73,433,027	38.62%
EXPENDITURES BY PROGRAM						
00 Regular Instruction	\$ 62,726,651	\$ 4,964,968	\$ 26,290,660	\$ 31,966,906	\$ 4,469,085	92.88%
20 Special Education Instruction	\$ 17,322,459	\$ 1,460,016	\$ 7,291,433	\$ 10,043,031	\$ (12,005)	100.07%
30 Vocation Education Instruction	\$ 4,551,425	\$ 477,220	\$ 2,453,209	\$ 2,851,759	\$ (753,543)	116.56%
40 Skills Center Instruction	\$ 4,818,438	\$ 440,637	\$ 2,439,189	\$ 2,674,245		
50&60 Compensatory Education Instruction	\$ 6,538,401	\$ 275,727	\$ 1,478,465	\$ 1,745,058	\$ 3,314,878	49.30%
70&80 Other Instructional Programs	\$ 907,715	\$ 93,447	\$ 446,216	\$ 521,271	\$ (59,772)	106.58%
90 Support Services	\$ 24,891,208	\$ 1,953,762	\$ 11,950,114	\$ 12,688,576	\$ 252,518	98.99%
TOTAL EXPENDITURES	\$ 121,756,297	\$ 9,665,777	\$ 52,349,287	\$ 62,490,847	\$ 7,211,160	94.32%
Excess Revenues/ Over/Under Expenditures	\$ (2,116,793)	\$ (1,577,503)	\$ (6,142,809)			
BEGINNING FUND BALANCE as of 9/1/2024	\$ 6,633,727		\$ 6,633,727			
ENDING FUND BALANCE as of 12/31/2024			\$ 490,918			

FY 2024-25

January 2025 General Fund

Summary of Expenditures by Program

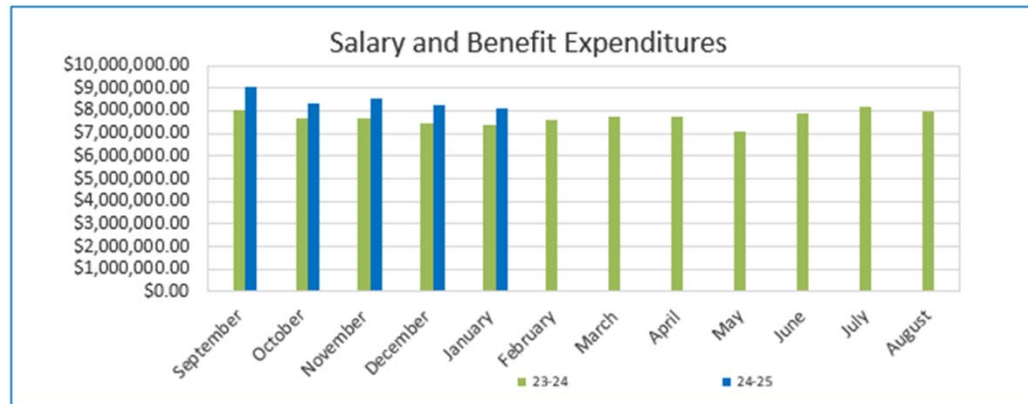
Program	Title	Budget	Current	YTD	Balance	% To Date
01	BASIC EDUCATION	\$ 61,837,990.96	\$ 4,785,393.11	\$ 25,479,549.21	\$ 36,358,441.75	41.20%
02	ALTERNATIVE EDUCATION	\$ 1,347,550.94	\$ 117,241.56	\$ 592,175.54	\$ 755,375.40	43.94%
03	GRAVITY ESD 113	\$ 150,000.00	\$ 20,979.20	\$ 61,984.00	\$ 88,016.00	41.32%
09	TRANSITION TO KINDER	\$ 149,460.74	\$ 41,354.25	\$ 156,951.51	\$ (7,490.77)	105.01%
21	SPECIAL ED-STATE	\$ 16,019,361.96	\$ 1,382,156.84	\$ 6,944,750.36	\$ 9,074,611.60	43.35%
24	SPEL-FEDERAL IDEA	\$ 1,253,087.08	\$ 77,858.79	\$ 346,693.03	\$ 906,394.05	27.67%
31	VOCATIONAL	\$ 3,579,834.80	\$ 373,660.10	\$ 1,922,913.96	\$ 1,656,920.84	53.72%
34	MID SCHOOL-VOCATIONAL	\$ 971,587.54	\$ 103,559.51	\$ 530,295.41	\$ 441,292.13	54.58%
38	FED VOC-C PERKINS	\$ 4,794,397.10	\$ 440,637.32	\$ 2,438,549.34	\$ 2,355,847.76	50.86%
45	SKILLS CENTER STATE	\$ 24,039.00	\$ -	\$ 640.00	\$ 23,399.00	2.66%
46	SKILLS CENTER FEDERAL	\$ 1,251,322.80	\$ 84,408.99	\$ 492,976.84	\$ 758,345.96	39.40%
51	TITLE I-FEDERAL	\$ 154,799.40	\$ 13,048.79	\$ 78,004.88	\$ 76,794.52	50.39%
52	SCHOOL IMPROVEMENT-FED	\$ 1,399,384.90	\$ 109,463.81	\$ 554,061.50	\$ 845,323.40	39.59%
55	LAP-STATE	\$ 204,483.43	\$ 11,972.55	\$ 59,534.14	\$ 144,949.29	29.11%
56	STATE INSTITUTIONS	\$ 2,441,526.97	\$ 25,252.25	\$ 111,398.57	\$ 2,330,128.40	4.56%
58	SPECIAL PROGRAMS-STATE	\$ 11,580.61	\$ 890.66	\$ 4,618.78	\$ 6,961.83	39.88%
65	TRANS BILINGUAL- STATE	\$ 369,398.06	\$ 30,690.41	\$ 177,869.91	\$ 191,528.15	48.15%
68	INDIAN ED FEDERAL USDOE	\$ 22,004.12	\$ -	\$ -	\$ 22,004.12	0.00%
74	HIGHLY CAPABLE	\$ 267,217.71	\$ 21,261.60	\$ 106,497.70	\$ 160,720.01	39.85%
79	OTHER-INSTRUCTIONAL	\$ 5,000.00	\$ 4,924.80	\$ 24,563.59	\$ (19,563.59)	491.27%
86	COMMUNITY IN SCHOOLS	\$ 607,848.35	\$ 67,260.59	\$ 315,154.67	\$ 292,693.68	51.85%
89	OTHER-COMMUNITY SERVICE	\$ 4,849.22	\$ -	\$ -	\$ 4,849.22	0.00%
97	DISTRICT-WIDE SUPPORT	\$ 15,194,631.76	\$ 1,209,699.71	\$ 7,917,214.80	\$ 7,277,416.96	52.11%
98	NUTRITION SERVICES	\$ 4,066,630.44	\$ 248,627.91	\$ 1,328,827.80	\$ 2,737,802.64	32.68%
99	PUPIL TRANSPORTATION	\$ 5,628,270.38	\$ 495,433.88	\$ 2,704,071.06	\$ 2,924,199.32	48.04%
*****	REPORT TOTALS	\$ 121,756,258	\$ 9,665,777	\$ 52,349,297	\$ 69,406,962	43.00%

Summary of Expenditures by Object

Object	Title	Budget	Current	YTD	Balance	% To Date
2000	CERTIFICATED SALARIES	\$ 51,519,615	\$ 4,137,767.00	\$ 21,745,154.44	\$ 29,774,460	42.21%
3000	CLASSIFIED SALARIES	\$ 22,766,592	\$ 1,872,753.91	\$ 9,746,854.07	\$ 13,019,738	42.81%
4000	EMPLOYEE BENEFITS	\$ 25,543,122	\$ 2,122,830.23	\$ 10,833,818.33	\$ 14,709,304	42.41%
5000	SUPPLIES & INST RESOURCES	\$ 8,950,085	\$ 339,342.11	\$ 2,597,732.99	\$ 6,352,352	29.02%
7000	CONTRACTUAL SERVICES	\$ 12,781,267	\$ 1,167,949.38	\$ 7,324,267.65	\$ 5,456,999	57.30%
8000	TRAVEL	\$ 125,577	\$ 24,573.45	\$ 100,697.93	\$ 24,879	80.19%
9000	CAPITAL OUTLAY	\$ 70,000	\$ 560.55	\$ 771.19	\$ 69,229	1.10%
*****	REPORT TOTALS	\$ 121,756,258	\$ 9,665,777	\$ 52,349,297	\$ 69,406,962	43.00%

General Fund Salary and Benefit Expenditures

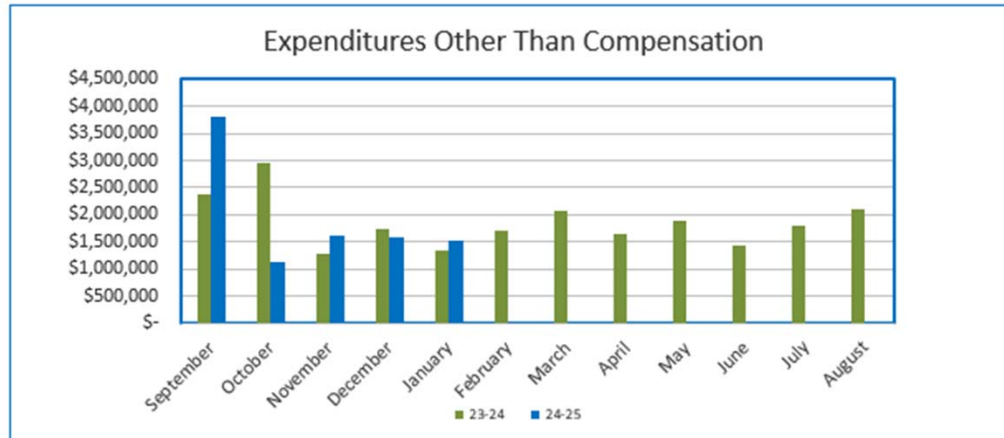
Month	23-24	24-25	Variance
September	\$ 8,013,202	\$ 9,042,740	\$ 1,029,538
October	\$ 7,641,051	\$ 8,329,390	\$ 688,339
November	\$ 7,692,149	\$ 8,508,373	\$ 816,224
December	\$ 7,452,394	\$ 8,244,478	\$ 792,084
January	\$ 7,378,309	\$ 8,133,351	\$ 755,042
February	\$ 7,597,768		\$ (7,597,768)
March	\$ 7,704,069		\$ (7,704,069)
April	\$ 7,706,088		\$ (7,706,088)
May	\$ 7,103,450		\$ (7,103,450)
June	\$ 7,892,644		\$ (7,892,644)
July	\$ 8,160,907		\$ (8,160,907)
August	\$ 7,968,225		\$ (7,968,225)
Total	\$92,310,256	\$ 42,258,332	\$ (50,051,924)



General Fund

Comparison of Material Supplies and Operating Costs(MSOC)

Month	23-24	24-25	Variance
September	\$ 2,388,037	\$ 3,810,096	\$ 1,422,059
October	\$ 2,948,506	\$ 1,124,520	\$ (1,823,986)
November	\$ 1,266,908	\$ 1,607,110	\$ 340,202
December	\$ 1,746,682	\$ 1,593,633	\$ (153,049)
January	\$ 1,343,837	\$ 1,532,425	\$ 188,588
February	\$ 1,693,071		\$ (1,693,071)
March	\$ 2,086,786		\$ (2,086,786)
April	\$ 1,644,928		\$ (1,644,928)
May	\$ 1,875,308		\$ (1,875,308)
June	\$ 1,426,989		\$ (1,426,989)
July	\$ 1,787,462		\$ (1,787,462)
August	\$ 2,107,423		\$ (2,107,423)
Total	\$ 22,315,936		\$ (12,648,153)



**TUMWATER SCHOOL DISTRICT
GENERAL FUND
BUDGET STATUS REPORT**

AS OF January 2025

	BUDGET	MONTH ACTUAL	YTD ACTUAL	ENCUMBRANCES	BUDGET BALANCE	PERCENT OF BUDGET
REVENUES						
Local Revenues						
1000 Local Tax	\$ 20,822,793	\$ 48,239	\$ 9,276,873		\$ 11,545,920	44.55%
2000 Non-Tax	\$ 2,895,818	\$ 107,022	\$ 853,986		\$ 2,041,832	29.49%
Total Local Revenues	\$ 23,718,611	\$ 155,260	\$ 10,130,859		\$ 13,587,752	42.71%
State Revenues						
3000 General Purpose	\$ 71,147,142	\$ 6,153,845	\$ 27,198,785		\$ 43,948,357	38.23%
4000 Special Purpose	\$ 18,425,010	\$ 1,423,189	\$ 7,158,739		\$ 11,266,271	38.85%
Total State Revenues	\$ 89,572,152	\$ 7,577,035	\$ 34,357,524		\$ 55,214,628	38.36%
Federal Revenues						
5000 General Purpose	\$ 10,000	\$ -	\$ -		\$ 10,000	0.00%
6000 Special Purpose	\$ 4,838,741	\$ 355,979	\$ 1,701,407		\$ 3,137,334	35.16%
Total Federal Revenues	\$ 4,848,741	\$ 355,979	\$ 1,701,407		\$ 3,147,334	35.09%
Other Revenues						
7000 Revenues From Other School Districts	\$ -	\$ -	\$ 16,687		\$ (16,687)	0.00%
8000 Revenues From Other Agencies & Assoc	\$ -	\$ -	\$ -		\$ -	0.00%
9000 Other Financing Sources	\$ 1,500,000	\$ -	\$ -		\$ 1,500,000	0.00%
Total Other Revenues	\$ 1,500,000	\$ -	\$ 16,687		\$ 1,483,313	0.00%
TOTAL REVENUES	\$ 119,639,504	\$ 8,088,274	\$ 46,206,477		\$ 73,433,027	38.62%
EXPENDITURES BY PROGRAM						
00 Regular Instruction	\$ 62,726,651	\$ 4,964,968	\$ 26,290,660	\$ 31,966,906	\$ 4,469,085	92.88%
20 Special Education Instruction	\$ 17,322,459	\$ 1,460,016	\$ 7,291,433	\$ 10,043,031	\$ (12,005)	100.07%
30 Vocation Education Instruction	\$ 4,551,425	\$ 477,220	\$ 2,453,209	\$ 2,851,759	\$ (753,543)	116.56%
40 Skills Center Instruction	\$ 4,818,438	\$ 440,637	\$ 2,439,189	\$ 2,674,245		
50&60 Compensatory Education Instruction	\$ 6,538,401	\$ 275,727	\$ 1,478,465	\$ 1,745,058	\$ 3,314,878	49.30%
70&80 Other Instructional Programs	\$ 907,715	\$ 93,447	\$ 446,216	\$ 521,271	\$ (59,772)	106.58%
90 Support Services	\$ 24,891,208	\$ 1,953,762	\$ 11,950,114	\$ 12,688,576	\$ 252,518	98.99%
TOTAL EXPENDITURES	\$ 121,756,297	\$ 9,665,777	\$ 52,349,287	\$ 62,490,847	\$ 7,211,160	94.32%
Excess Revenues/ Over/Under Expenditures	\$ (2,116,793)	\$ (1,577,503)	\$ (6,142,809)			
BEGINNING FUND BALANCE as of 9/1/2024	\$ 6,633,727		\$ 6,633,727			
ENDING FUND BALANCE as of 1/31/2025			\$ 490,918			

**TUMWATER SCHOOL DISTRICT
CAPITAL PROJECTS FUND
BUDGET STATUS REPORT
as of January 2025**

	REVISED BUDGET	MONTH ACTUAL	YTD ACTUAL	ENCUMBRANCES	BUDGET BALANCE
REVENUES					
Local Revenues					
1000 Local Tax	\$ 5,800,000	\$ 13,944	\$ 2,677,074		3,122,926
2000 Non-Tax	\$ 820,000	\$ 36,958	\$ 515,402		304,598
3000 State, General Purpose	\$ 2,700,000	\$ 512	\$ 3,085		2,696,915
Total Local Revenues	9,320,000	51,414	3,195,561		3,427,524
Other Revenues					
7000 From Other School Districts		\$ -	\$ -		
8000 From Other Agencies		\$ -	\$ -		
9000 Other Financing Sources		3,440,544	\$ 3,440,544		(3,440,544)
Total Other Revenues	-	-	\$ 3,440,544		(3,440,544)
TOTAL REVENUES	\$ 9,320,000	\$ 3,491,957	\$ 6,636,104		\$ (13,020)
EXPENDITURES BY PROGRAM					
10 Sites	\$ 1,000,000	\$ 19,881	\$ 641,111	\$ 280,310	\$ 78,579
20 Buildings	10,025,000	212,200	2,001,044	963,158	7,060,798
30 Equipment	2,485,000	5,496	337,078	139,172	2,008,750
40-90 Other		-	-	15,041	
TOTAL EXPENDITURES	\$ 13,510,000	\$ 237,577	\$ 2,979,233	\$ 1,397,681	\$ 9,148,127
Revenues/ Over/Under Expenses	(4,190,000)	3,254,380	3,656,871	1,397,681	
BEGINNING FUND BALANCE as of September 1, 2024			\$ 10,013,546		
ENDING FUND BALANCE as of January 31, 2025			\$ 13,670,417		

**TUMWATER SCHOOL DISTRICT
DEBT SERVICE FUND
BUDGET STATUS REPORT
as of January 2025**

	REVISED BUDGET	MONTH ACTUAL	YTD ACTUAL	BUDGET BALANCE
REVENUES				
Local Revenues				
1000 Local Tax	\$ 11,900,000	\$ 28,161	\$ 5,380,312	6,519,688
2000 Non-Tax	\$ 200,000	\$ 15,405	\$ 125,675	74,325
3000 State, General Purpose		\$ 973	\$ 6,148	(6,148)
5000 Federal, General Purpose		\$ -	\$ -	
9000 Other Financing Sources		\$ -	\$ -	
TOTAL REVENUES	\$ 12,100,000	\$ 44,539	\$ 5,512,135	\$ 6,587,866
EXPENDITURES BY PROGRAM				
Matured Bond Expenditures	\$ 8,905,000		\$ 8,905,000	\$ -
Interest on Bonds	2,711,875		1,448,900	1,262,975
Interfund Loan Interest		-	-	-
Bond Transfer Fee	200,000	-	1,400	198,600
TOTAL EXPENDITURES	\$ 11,816,875	\$ -	\$ 10,355,300	\$ 1,262,975
Other Finance Uses Transfer Out		\$ 3,440,543	\$ 3,440,543	
Revenues/ Over/Under Expenses	283,125	(3,396,004)	(8,283,709)	5,324,891
BEGINNING FUND BALANCE as of September 1, 2024			\$ 10,811,812	
ENDING FUND BALANCE as of January 31, 2025			\$ 2,528,104	

**TUMWATER SCHOOL DISTRICT
ASSOCIATED STUDENT BODY FUND
BUDGET STATUS REPORT
as of January 2025**

	REVISED BUDGET	MONTH ACTUAL	YTD ACTUAL	ENCUMBRANCES	BUDGET BALANCE
REVENUES					
Local Revenues					
1000 General Student Body	\$ 524,642	\$ 38,303	\$ 272,233		252,409
2000 Athletics	\$ 401,004	\$ 11,614	\$ 138,798		262,206
3000 Classes	\$ 121,092	\$ 176	\$ 3,086		118,006
4000 Clubs	\$ 152,933	\$ 2,149	\$ 23,031		129,902
6000 Private Moneys	\$ 21,952	\$ 322	\$ 1,444		20,508
Total Local Revenues	1,221,623	52,565	438,591		783,032
EXPENDITURES BY PROGRAM					
1000 General Student Body	\$ 650,345	\$ 12,578	\$ 121,481	\$ 21,838	\$ 507,026
2000 Athletics	462,431	17,494	146,975	18,043	297,413
3000 Classes	124,052	500	1,946	-	122,106
4000 Clubs	192,240	7,987	44,286	22,776	125,178
6000 Private Moneys	48,270	50	534	-	47,736
TOTAL EXPENDITURES	\$ 1,477,338	\$ 38,609	\$ 315,222	\$ 62,657	\$ 1,099,459
Revenues/ Over/Under Expenses	(255,715)	13,956	123,369	62,657	
BEGINNING FUND BALANCE as of September 1, 2024			\$ 817,211		
ENDING FUND BALANCE as of January 31, 2025			\$ 940,580		

**TRANSPORTATION VEHICLE FUND
BUDGET STATUS REPORT
as of January 2025**

	REVISED	MONTH		BUDGET
	BUDGET	ACTUAL	YTD ACTUAL	ENCUMBRANCES
				BALANCE
REVENUES				
Local Revenues				
1000 Local Tax		\$ -	\$ -	-
2000 Non-Tax	\$ 17,500	\$ 3,869	\$ 11,213	6,287
3000 State, General Purpose	\$ 784,163	\$ -	\$ -	784,163
Total Local Revenues	801,663	3,869	11,213	6,287
Other Revenues				
7000 From Other School Districts		\$ -	\$ -	-
8000 From Other Agencies		\$ -	\$ -	-
9000 Other Financing Sources		-	-	-
Total Other Revenues	-	-	-	-
TOTAL REVENUES	\$ 801,663	\$ 3,869	\$ 11,213	\$ 6,287
EXPENDITURES BY PROGRAM				
10 Sites	\$ 1,000,000	\$ -	\$ -	\$ 1,000,000
20 Buildings		-	-	-
30 Equipment		-	-	-
40-90 Other		-	-	-
TOTAL EXPENDITURES	\$ 1,000,000	\$ -	\$ -	\$ 1,000,000
Revenues/ Over/Under Expenses	(198,337)	3,869	11,213	-
BEGINNING FUND BALANCE as of September 1, 2024			\$ 1,315,702	
ENDING FUND BALANCE as of January 31, 2025			\$ 1,326,916	