



Unaudited Monthly Financial Reports

Financial Operations through: May 31, 2025

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 May 2025

	Annual Adopted Budget	Month Actual	Year-to-Date Actual	Encumbrances	Balance	Percent
<u>A. REVENUES/OTHER FIN. SOURCES</u>						
1000 LOCAL TAXES	79,591,721	5,592,224	77,375,026		2,216,695	97.21
2000 LOCAL SUPPORT NONTAX	16,802,877	473,983	3,676,897		13,125,980	21.88
3000 STATE, GENERAL PURPOSE	292,680,161	14,874,936	212,423,389		80,256,772	72.58
4000 STATE, SPECIAL PURPOSE	127,435,534	6,624,799	82,065,829		45,369,705	64.40
5000 FEDERAL, GENERAL PURPOSE	517,680	57,198	278,831		238,849	53.86
6000 FEDERAL, SPECIAL PURPOSE	47,910,428	3,979,013	29,871,841		18,038,587	62.35
7000 REVENUES FR OTH SCH DIST	5,228,535	20,420	2,277,971		2,950,564	43.57
8000 OTHER AGENCIES AND ASSOCIATES	2,221,508	208,546	1,371,141		850,367	61.72
9000 OTHER FINANCING SOURCES	5,500,000	383	349,545		5,150,455	6.36
<u>Total REVENUES/OTHER FIN. SOURCES</u>	577,888,444	31,831,503	409,690,470	-	168,197,974	70.89
<u>B. EXPENDITURES</u>						
00 Regular Instruction	295,147,318	24,957,493	227,506,070	72,388,167	(4,746,918)	101.61
10 Federal Stimulus	-	-	9,533	(2,201,179)	2,191,645	
20 Special Ed Instruction	83,471,587	7,795,245	64,426,602	20,034,490	(989,504)	101.19
30 Voc. Ed Instruction	18,320,004	1,431,731	13,066,052	4,182,318	1,071,634	94.15
50+60 Compensatory Ed Instruct.	48,352,264	3,647,796	30,350,484	9,851,574	8,150,206	83.14
70 Other Instructional Pgms	13,608,637	149,038	1,340,438	-	12,268,199	9.85
80 Community Services	4,397,015	372,978	3,302,274	797,585	297,156	93.24
90 Support Services	109,111,187	9,706,922	93,617,602	-	15,493,585	85.80
<u>Total EXPENDITURES</u>	572,408,012	48,061,203	433,619,055	105,052,954	33,736,003	94.11
<u>C. EXCESS OF REVENUES/OTHER FIN.SOURCES OVER(UNDER) EXP/OTH FIN USES</u>						
<u>(A-B)</u>	5,480,432	(16,229,700)	(23,928,585)			
<u>D. TOTAL BEGINNING FUND BALANCE</u>						
	17,500,000		11,139,188			
<u>E. TOTAL ENDING FUND BALANCE</u>						
	22,980,432		(12,789,397)			

10-GENERAL FUND

September 1, 2024 - August 31, 2025

For the TACOMA SCHOOL DISTRICT NO. 10 School District for the Month of May 2025

	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	-		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		(24,220,995)			
3891 - Unassigned to Minimum Fund Balance Policy	18,895,538		-			
<u>TOTAL</u>	22,980,432		(12,789,397)			

20-CAPITAL PROJECTS FUND

September 1, 2024 - August 31, 2025

For the TACOMA SCHOOL DISTRICT NO. 10 School District for the Month of May 2025

	Annual Adopted Budget	Month Actual	Year-to-Date Actual	Encumbrances	Balance	Percent
<u>A. REVENUES/OTHER FIN. SOURCES</u>						
1000 LOCAL TAXES	30,845,000	2,151,836	30,012,671		832,329	97.30
2000 LOCAL SUPPORT NONTAX	13,500,000	9,902,827	26,842,557		(13,342,557)	198.83
3000 STATE, GENERAL PURPOSE	-	-	-		-	0.00
4000 STATE, SPECIAL PURPOSE	-	-	345,389		(345,389)	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	-	162,719,984		(160,719,984)	0.00
					-	
<u>Total REVENUES/OTHER FIN. SOURCES</u>	46,345,000	12,054,663	219,920,600	-	(173,575,600)	474.53
<u>B. EXPENDITURES</u>						
10 Sites	1,000,000	387,631	12,549,167	10,979,211	(22,528,379)	1,254.92
20 Buildings	134,478,000	2,626,457	54,308,522	147,971,685	(67,802,207)	40.38
30 Equipment	32,245,000	1,647,626	23,875,503	4,935,764	3,433,733	74.04
40 Energy	-	-	-	-	-	0.00
50 Sales & Lease Expenditure	-	367	105,566	-	(105,566)	100.00
60 Bond Issuance Expenditure	-	-	710,820	-	(710,820)	0.00
90 Debt	-	-	-	-	105,566	0.00
<u>Total EXPENDITURES</u>	167,723,000	4,662,081	91,549,577	163,886,661	(87,607,672)	152.30
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) EXP/OTH FIN USES (A-B-C)</u>						
	(126,878,000)	7,392,582	128,371,023			
<u>E. TOTAL BEGINNING FUND BALANCE</u>						
	288,813,322		246,902,791			
<u>F. TOTAL ENDING FUND BALANCE</u>						
	161,935,322		369,773,814			

20-CAPITAL PROJECTS FUND

September 1, 2024 - August 31, 2025

For the TACOMA SCHOOL DISTRICT NO. 10 School District for the Month of May 2025

	Annual Adopted Budget	Month Actual	Year-to-Date 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		133,349,470			
3890 - Unassigned Fund Balance	-		-			
<u>TOTAL</u>	161,935,322		369,773,814			

30-DEBT SERVICE FUND

September 1, 2024 - August 31, 2025

For the TACOMA SCHOOL DISTRICT NO. 10 School District for the Month of May 2025

	Annual Adopted Budget	Month Actual	Year-to-Date Actual	Encumbrances	Balance	Percent
<u>A. REVENUES/OTHER FIN. SOURCES</u>						
1000 LOCAL TAXES	73,869,345	(144,127)	71,951,198		1,918,147	97.40
2000 LOCAL SUPPORT NONTAX	332,000	5,083,259	857,349		(525,349)	258.24
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>	74,201,345	4,939,132	72,808,547	-	1,392,798	98.12
<u>B. EXPENDITURES</u>						
Matured Bond Expenditures	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	-	-	-	-	-	0.00
Transfers	-	-	-	-	-	0.00
<u>Total EXPENDITURES</u>	74,596,000	-	62,294,508	-	12,301,492	83.51
<u>C. EXCESS OF REVENUES/OTHER FIN.SOURCES OVER(UNDER) EXP/OTH FIN USES (A-B)</u>	(394,655)	4,939,132	10,514,039			
<u>D. TOTAL BEGINNING FUND BALANCE</u>	32,610,235		36,020,396			
<u>E. TOTAL ENDING FUND BALANCE</u>	32,215,580		46,534,435			
<u>F. ENDING FUND BALANCE ACCOUNTS:</u>						
3810 - Restricted for Other Items	-		-			
3830 - Restricted for Debt Service	32,215,580		46,534,435			
3835 - Restricted for Arbitrage Rebate	-		-			
3870 - Committed to Contingencies	-		-			
3889 - Assigned to Fund Purposes	-		-			
3890 - Unassigned Fund Balance	-		-			
<u>TOTAL</u>	32,215,580		46,534,435			

40-ASSOCIATED STUDENT BODY FUND

September 1, 2024 - August 31, 2025

For the TACOMA SCHOOL DISTRICT NO. 10 School District for the Month of May 2025

	Annual Adopted Budget	Month Actual	Year-to-Date Actual	Encumbrances	Balance	Percent
<u>A. REVENUES/OTHER FIN. SOURCES</u>						
1000 GENERAL STUDENT BODY	1,620,072	61,866	544,298		1,075,774	33.60
2000 ATHLETICS	1,698,490	29,709	533,257		1,165,233	31.40
3000 CLASSES	608,380	43,054	148,880		459,500	24.47
4000 CLUBS	2,157,059	110,839	534,534		1,622,525	24.78
6000 PRIVATE MONEYS	69,980	234	10,229		59,751	14.62
<u>Total REVENUES/OTHER FIN. SOURCES</u>	6,153,981	245,703	1,771,197	-	4,382,784	28.78
<u>B. EXPENDITURES</u>						
1000 GENERAL STUDENT BODY	1,355,065	53,926	453,297	27,304	874,465	35.47
2000 ATHLETICS	1,301,226	23,148	350,539	89,341	861,346	33.81
3000 CLASSES	475,557	12,314	77,719	10,721	387,117	18.60
4000 CLUBS	1,978,763	84,715	485,890	15,009	1,477,863	25.31
6000 PRIVATE MONEYS	80,885	4,623	9,636	-	71,249	11.91
<u>Total EXPENDITURES</u>	5,191,496	178,726	1,377,080	142,375	3,672,041	29.27
<u>C. EXCESS OF REVENUES/OTHER FIN.SOURCES OVER(UNDER) EXP/OTH FIN USES (A-B)</u>						
	962,485	66,977	394,117			
<u>D. TOTAL BEGINNING FUND BALANCE</u>						
	2,128,695		2,301,127			
<u>E. TOTAL ENDING FUND BALANCE</u>						
	3,091,180		2,695,244			
<u>F. ENDING FUND BALANCE ACCOUNTS:</u>						
3810 - Restricted for Other Items	-		-			
3819 - Restricted for Fund Purposes	3,091,180		2,695,244			
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		2,695,244			

90-TRANSPORTATION VEHICLE FUND

September 1, 2024 - August 31, 2025

For the TACOMA SCHOOL DISTRICT NO. 10 School District for the Month of May 2025

	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	129,000	14,724	141,257		(12,257)	109.50
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	14,724	141,257	-	970,743	12.70
<u>B. EXPENDITURES</u>						
30 Equipment	1,903,000	-	-	-	1,903,000	0.00
40 Energy	-	-	-	-	-	0.00
60 Bond Levy Issuance	-	-	-	-	-	0.00
90 Debt	-	-	-	-	-	0.00
<u>Total EXPENDITURES</u>	1,903,000	-	-	-	1,903,000	0.00
<u>C. EXCESS OF REVENUES/OTHER FIN.SOURCES OVER(UNDER) EXP/OTH FIN USES (A-B)</u>						
	(791,000)	14,724	141,257			
<u>D. TOTAL BEGINNING FUND BALANCE</u>						
	2,111,000		4,079,246			
<u>E. TOTAL ENDING FUND BALANCE</u>						
	1,320,000		4,220,503			
<u>F. ENDING FUND BALANCE ACCOUNTS:</u>						
3810 - Restricted for Other Items	-		-			
3819 - Restricted for Fund Purposes	1,320,000		4,220,503			
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		4,220,503			