



PUYALLUP  
SCHOOL DISTRICT  
*A Tradition of Excellence*

# February 2022 Financial Statements

## Key Messages

The attached February 2022 Financial Statements are presented for your information. Key messages about these statements are:

- As of February we are half-way through the fiscal year. Revenues are at 45.85% and expenditures are at 47.97% of the operating budget.
- In February we start to see the spring tax collection, revenues are expected to rise over the next 2 months.
- Enrollment continues to show gains, increasing by 66 FTE in March. The growth was largely at the elementary schools and Puyallup Online Academy.
- All other funds are operating as expected at this time.

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Submitted by: \_\_\_\_\_

Heather Larson, Director of Finance

Date: April 6, 2022



**Combining Balance Sheet- All Funds**  
**As of February 28, 2022**

|                                            | <b>General<br/>Fund</b> | <b>Transportation<br/>Vehicle<br/>Fund</b> | <b>Capital<br/>Projects<br/>Fund</b> | <b>Debt<br/>Service<br/>Fund</b> | <b>ASB<br/>Fund</b> | <b>Private<br/>Purpose<br/>Trust Fund</b> |
|--------------------------------------------|-------------------------|--------------------------------------------|--------------------------------------|----------------------------------|---------------------|-------------------------------------------|
| <b>Assets</b>                              |                         |                                            |                                      |                                  |                     |                                           |
| Imprest Cash                               | 138,579                 |                                            |                                      |                                  | 20,500              |                                           |
| Cash on Hand                               | 86,518                  |                                            |                                      |                                  | 33,702              |                                           |
| Cash with County Treasurer                 | 2,391,930               | 452                                        | 656,193                              | 599,461                          | 23,600              | 282                                       |
| Minus Outstanding Warrants                 | (1,649,601)             |                                            | (367,531)                            |                                  | (17,123)            | (200)                                     |
| Taxes Receivable                           | 55,432,890              |                                            | 3,414                                | 39,853,763                       |                     |                                           |
| Due from Other Government                  | 77,172                  |                                            |                                      |                                  |                     |                                           |
| Accounts Receivable                        | 39,381                  |                                            |                                      |                                  |                     |                                           |
| Inventory-Supplies & Materials             | 328,451                 |                                            |                                      |                                  |                     |                                           |
| Inventory-Lunchrooms                       | 268,759                 |                                            |                                      |                                  |                     |                                           |
| Inventory-USDA Commodities                 | 298,092                 |                                            |                                      |                                  |                     |                                           |
| Prepaid Expenses                           | 9,308                   |                                            |                                      |                                  |                     |                                           |
| Investments                                | 41,617,777              | 3,016,614                                  | 51,195,219                           | 3,482,670                        | 2,029,497           | 728,207                                   |
| <b>Total Assets</b>                        | <b>99,039,256</b>       | <b>3,017,066</b>                           | <b>51,487,295</b>                    | <b>43,935,894</b>                | <b>2,090,176</b>    | <b>728,289</b>                            |
| <b>Liabilities</b>                         |                         |                                            |                                      |                                  |                     |                                           |
| Accounts Payable                           | 155                     |                                            | 30                                   |                                  | (20)                |                                           |
| Payroll Deductions & Taxes                 | 220,828                 |                                            |                                      |                                  |                     |                                           |
| Retainage Payable                          | 75,209                  |                                            | 472,377                              |                                  |                     |                                           |
| Due to Other Government Units              | 6,394                   |                                            |                                      |                                  | 1,340               |                                           |
| Deferred Revenue- Taxes                    | 55,432,890              |                                            | 3,414                                | 39,853,763                       |                     |                                           |
| <b>Total Liabilities</b>                   | <b>55,735,476</b>       |                                            | <b>475,821</b>                       | <b>39,853,763</b>                | <b>1,320</b>        |                                           |
| <b>Fund Balance</b>                        | <b>43,303,779</b>       | <b>3,017,066</b>                           | <b>51,011,474</b>                    | <b>4,082,130</b>                 | <b>2,088,856</b>    | <b>728,289</b>                            |
| <b>Total Liabilities and Fund Balances</b> | <b>99,039,257</b>       | <b>3,017,066</b>                           | <b>51,487,296</b>                    | <b>43,935,894</b>                | <b>2,090,175</b>    | <b>728,289</b>                            |



**General Fund  
Budget Status  
For the Period Ending February 28, 2022**

|                                             | <b>Adopted<br/>Budget</b> | <b>Operating<br/>Budget</b> | <b>Month<br/>to Date</b> | <b>Fiscal Year<br/>to Date</b> | <b>Encumbrances</b> | <b>Remaining<br/>Balance</b> | <b>% of<br/>Operating<br/>Budget</b> | <b>Prior Year<br/>% of<br/>Operating<br/>Budget</b> |
|---------------------------------------------|---------------------------|-----------------------------|--------------------------|--------------------------------|---------------------|------------------------------|--------------------------------------|-----------------------------------------------------|
| <b>Revenues</b>                             |                           |                             |                          |                                |                     |                              |                                      |                                                     |
| Local Taxes                                 | 53,230,845                | 53,896,821                  | 826,995                  | 24,209,110                     |                     | 29,687,710                   | 44.92%                               | 36.66%                                              |
| Local Support Non-Tax                       | 2,946,507                 | 2,846,507                   | 93,683                   | 1,142,549                      |                     | 1,703,957                    | 40.14%                               | 44.07%                                              |
| State, General Purpose                      | 211,693,043               | 207,418,318                 | 18,535,168               | 100,842,555                    |                     | 106,575,762                  | 48.62%                               | 47.90%                                              |
| State, Special Purpose                      | 48,268,491                | 47,861,613                  | 4,132,964                | 21,762,769                     |                     | 26,098,843                   | 45.47%                               | 43.62%                                              |
| Federal, General Purpose                    | 17,000                    | 17,000                      | 46,175                   | 46,175                         |                     | (29,175)                     | 271.62%                              | 1,727.94%                                           |
| Federal, Special Purpose                    | 28,927,124                | 34,412,925                  | 3,374,660                | 11,037,775                     |                     | 23,375,149                   | 32.07%                               | 27.03%                                              |
| Revenues From Other Districts               | 1,500,000                 | 1,500,000                   |                          | 475,121                        |                     | 1,024,878                    | 31.67%                               | 60.19%                                              |
| Revenues From Other Entities                | 40,000                    | 40,000                      |                          | 18,366                         |                     | 21,633                       | 45.92%                               | 162.86%                                             |
| <b>Total Revenues</b>                       | <b>346,623,010</b>        | <b>347,993,184</b>          | <b>27,009,648</b>        | <b>159,534,423</b>             |                     | <b>188,458,760</b>           | <b>45.84%</b>                        | <b>44.39%</b>                                       |
| <b>Expenditures by Program</b>              |                           |                             |                          |                                |                     |                              |                                      |                                                     |
| Regular Instruction                         | 200,087,127               | 191,958,072                 | 16,163,173               | 95,071,744                     | 7,118,488           | 89,767,839                   | 49.53%                               | 44.02%                                              |
| Federal Special Purpose                     | 9,592,514                 | 15,627,519                  | 717,183                  | 3,844,700                      | 365,756             | 11,417,062                   | 24.60%                               |                                                     |
| Special Education Instruction               | 46,822,034                | 48,292,587                  | 3,804,925                | 21,912,868                     | 1,075,529           | 25,304,189                   | 45.38%                               | 44.81%                                              |
| Vocational Education                        | 14,514,621                | 15,468,957                  | 1,058,208                | 6,419,681                      | 224,821             | 8,824,454                    | 41.50%                               | 39.54%                                              |
| Compensatory Education                      | 14,451,881                | 15,022,343                  | 1,177,913                | 7,183,651                      | 176,016             | 7,662,675                    | 47.82%                               | 39.89%                                              |
| Other Instructional Programs                | 3,361,014                 | 861,014                     | 33,674                   | 191,328                        |                     | 669,685                      | 22.22%                               | 19.17%                                              |
| Community Services                          | 1,293,428                 | 1,310,779                   | 78,764                   | 442,927                        | 78,127              | 789,724                      | 33.79%                               | 27.63%                                              |
| Support Services                            | 63,744,439                | 65,325,787                  | 5,162,908                | 34,685,151                     | 6,085,098           | 24,555,537                   | 53.10%                               | 44.88%                                              |
| <b>Total Expenditures</b>                   | <b>353,867,058</b>        | <b>353,867,058</b>          | <b>28,196,752</b>        | <b>169,752,054</b>             | <b>15,123,835</b>   | <b>168,991,168</b>           | <b>47.97%</b>                        | <b>43.68%</b>                                       |
| <b>Other Financing Sources (Uses)</b>       |                           |                             |                          |                                |                     |                              |                                      |                                                     |
| Sale of Bonds                               |                           |                             |                          |                                |                     |                              |                                      |                                                     |
| Sale of Equipment                           | 5,000                     | 5,000                       |                          | 24,545                         |                     | (19,545)                     | 490.90%                              | 144.73%                                             |
| Other Fin Sources Transfers In              |                           |                             |                          |                                |                     |                              |                                      |                                                     |
| <b>Total Other Financing Sources (Uses)</b> | <b>5,000</b>              | <b>5,000</b>                |                          | <b>24,545</b>                  |                     | <b>(19,545)</b>              | <b>490.90%</b>                       | <b>144.73%</b>                                      |
| <b>Changes in Fund Balance</b>              | <b>(7,239,048)</b>        | <b>(5,868,874)</b>          | <b>(1,187,104)</b>       | <b>(10,193,085)</b>            |                     |                              |                                      |                                                     |
| <b>Beginning Fund Balance</b>               | <b>52,150,000</b>         | <b>53,496,865</b>           |                          | <b>53,496,865</b>              |                     |                              |                                      |                                                     |
| <b>Ending Fund Balance</b>                  | <b>44,910,952</b>         | <b>47,627,991</b>           |                          | <b>43,303,779</b>              |                     |                              |                                      |                                                     |



**General Fund  
Revenues and Other Financing Sources  
For the Period Ending February 28, 2022**

|                                     | Adopted<br>Budget  | Operating<br>Budget | Month<br>to Date  | Fiscal Year<br>to Date | Remaining<br>Balance | % of<br>Operating<br>Budget | Prior Year<br>% of<br>Operating<br>Budget |
|-------------------------------------|--------------------|---------------------|-------------------|------------------------|----------------------|-----------------------------|-------------------------------------------|
| <b>Local Taxes</b>                  |                    |                     |                   |                        |                      |                             |                                           |
| 41100 Local Property Tax            | 53,230,845         | 53,896,821          | 826,298           | 24,207,233             | 29,689,587           | 44.91%                      | 36.66%                                    |
| 41500 Timber Excise Tax             |                    |                     | 696               | 1,876                  | (1,876)              |                             |                                           |
| <b>Total Local Taxes</b>            | <b>53,230,845</b>  | <b>53,896,821</b>   | <b>826,995</b>    | <b>24,209,110</b>      | <b>29,687,710</b>    | <b>44.92%</b>               | <b>36.66%</b>                             |
| <b>Local Support Non-Tax</b>        |                    |                     |                   |                        |                      |                             |                                           |
| 42100 Tuition & Fees                | 195,500            | 195,500             | 18,488            | 67,937                 | 127,563              | 34.75%                      | 151.25%                                   |
| 42200 Sale of Goods & Services      | 942,307            | 942,307             | 33,040            | 582,963                | 359,343              | 61.87%                      | 64.50%                                    |
| 42231 CTE Sale of Goods/Svc         | 500                | 500                 | 36                | 71                     | 429                  | 14.20%                      | 0.00%                                     |
| 42289 Community Services            | 105,000            | 105,000             |                   | 63,314                 | 41,685               | 60.30%                      | 0.00%                                     |
| 42298 FNS Ticket Sales              |                    | 100,000             | 3,811             | 57,484                 | 42,515               | 57.48%                      | 6.92%                                     |
| 42300 Investment Earnings           | 315,000            | 115,000             | 3,447             | 19,956                 | 95,043               | 17.35%                      | 21.68%                                    |
| 42500 Gifts & Donations             | 125,000            | 125,000             | 2                 | 25,091                 | 99,908               | 20.07%                      | 39.52%                                    |
| 42501 Rebates                       | 360,000            | 360,000             | 8,863             | 77,274                 | 282,725              | 21.47%                      | 26.93%                                    |
| 42600 Fines & Damages               | 68,200             | 68,200              | 3,619             | 28,555                 | 39,644               | 41.87%                      | 28.54%                                    |
| 42700 Rentals                       | 385,000            | 385,000             | 7,416             | 84,181                 | 300,818              | 21.87%                      | 3.11%                                     |
| 42800 Insurance Recoveries          | 200,000            | 200,000             | 14,960            | 40,821                 | 159,178              | 20.41%                      | 8.24%                                     |
| 42910 E-Rate                        | 250,000            | 250,000             |                   | 94,899                 | 155,100              | 37.96%                      | 79.32%                                    |
| <b>Total Local Support Non-Tax</b>  | <b>2,946,507</b>   | <b>2,846,507</b>    | <b>93,683</b>     | <b>1,142,549</b>       | <b>1,703,957</b>     | <b>40.14%</b>               | <b>44.07%</b>                             |
| <b>State, General Purpose</b>       |                    |                     |                   |                        |                      |                             |                                           |
| 43100 State Apportionment           | 199,010,676        | 197,133,383         | 17,969,943        | 95,737,280             | 101,396,102          | 48.56%                      | 48.36%                                    |
| 43121 State Apportionment SPED      | 6,500,369          | 6,356,754           | 565,224           | 3,033,698              | 3,323,055            | 47.72%                      | 48.07%                                    |
| 43300 Local Effort Assistance       | 6,181,998          | 3,928,181           |                   | 2,071,575              | 1,856,605            | 52.74%                      | 35.88%                                    |
| <b>Total State, General Purpose</b> | <b>211,693,043</b> | <b>207,418,318</b>  | <b>18,535,168</b> | <b>100,842,555</b>     | <b>106,575,762</b>   | <b>48.62%</b>               | <b>47.90%</b>                             |
| <b>State, Special Purpose</b>       |                    |                     |                   |                        |                      |                             |                                           |
| 44100 State Special Purpose         |                    | 97,067              |                   | 97,067                 |                      | 100.00%                     |                                           |
| 44121 Special Education             | 27,809,732         | 26,775,618          | 2,268,170         | 12,005,377             | 14,770,240           | 44.84%                      | 45.01%                                    |
| 44155 Learning Assistance           | 5,844,496          | 6,232,701           | 525,225           | 2,830,384              | 3,402,316            | 45.41%                      | 48.94%                                    |
| 44158 Special & Pilot Programs      | 1,589,564          | 1,668,040           | 117,771           | 305,871                | 1,362,168            | 18.34%                      | 14.74%                                    |
| 44165 Transitional Bilingual        | 2,284,340          | 2,304,978           | 217,730           | 1,169,877              | 1,135,100            | 50.75%                      | 47.27%                                    |
| 44174 Highly Capable                | 667,710            | 662,560             | 60,246            | 321,386                | 341,173              | 48.51%                      | 48.36%                                    |
| 44198 School Food Services          | 45,264             | 45,264              |                   | 127,884                | (82,620)             | 282.53%                     | 86.07%                                    |
| 44199 Transportation Operations     | 10,027,385         | 10,027,385          | 943,820           | 4,904,637              | 5,122,747            | 48.91%                      | 39.50%                                    |
| 44300 Other State Agencies          |                    | 48,000              |                   | 282                    | 47,717               | 0.59%                       |                                           |
| <b>Total State, Special Purpose</b> | <b>48,268,491</b>  | <b>47,861,613</b>   | <b>4,132,964</b>  | <b>21,762,769</b>      | <b>26,098,843</b>    | <b>45.47%</b>               | <b>43.62%</b>                             |
| <b>Federal, General Purpose</b>     |                    |                     |                   |                        |                      |                             |                                           |



**General Fund  
Revenues and Other Financing Sources  
For the Period Ending February 28, 2022**

|                                                   | Adopted<br>Budget  | Operating<br>Budget | Month<br>to Date  | Fiscal Year<br>to Date | Remaining<br>Balance | % of<br>Operating<br>Budget | Prior Year<br>% of<br>Operating<br>Budget |
|---------------------------------------------------|--------------------|---------------------|-------------------|------------------------|----------------------|-----------------------------|-------------------------------------------|
| 45500 Federal Forests                             | 17,000             | 17,000              | 46,175            | 46,175                 | (29,175)             | 271.62%                     | 1,727.94%                                 |
| <b>Total Federal, General Purpose</b>             | <b>17,000</b>      | <b>17,000</b>       | <b>46,175</b>     | <b>46,175</b>          | <b>(29,175)</b>      | <b>271.62%</b>              | <b>1,727.94%</b>                          |
| <b>Federal, Special Purpose</b>                   |                    |                     |                   |                        |                      |                             |                                           |
| 46112 Fed Special Purpose ESSER II                |                    | 6,571,364           | 1,028,992         | 1,601,190              | 4,970,173            | 24.37%                      |                                           |
| 46113 Fed Special Purpose ESSER III               | 11,019,880         | 9,755,395           | 386,894           | 1,759,208              | 7,996,186            | 18.03%                      |                                           |
| 46114 Fed Special Purp ESSER III ARP              |                    | 1,129,500           |                   | 283                    | 1,129,216            | 0.03%                       |                                           |
| 46123 Special Education ARP IDEA                  |                    | 1,142,019           | 2,766             | 10,340                 | 1,131,678            | 0.91%                       |                                           |
| 46124 Special Education Supplemental              | 3,987,031          | 4,379,601           | 10,691            | 1,259,459              | 3,120,141            | 28.76%                      | 31.40%                                    |
| 46138 Secondary Vocational Education              | 120,000            | 118,214             | 1,223             | 116,754                | 1,459                | 98.77%                      | 76.13%                                    |
| 46151 ESEA Disadvantaged                          | 3,441,152          | 3,415,219           | 178,667           | 1,358,503              | 2,056,715            | 39.78%                      | 30.78%                                    |
| 46152 ESEA Other Title Grants                     | 712,061            | 721,217             | 103,175           | 243,449                | 477,767              | 33.76%                      | 28.07%                                    |
| 46164 Limited English Proficiency                 | 180,000            | 177,454             | 12,591            | 62,377                 | 115,076              | 35.15%                      | 0.00%                                     |
| 46198 School Food Services                        | 6,100,000          | 6,135,942           | 1,605,406         | 4,302,993              | 1,832,948            | 70.13%                      |                                           |
| 46267 Indian Education JOM                        | 5,000              | 5,000               |                   | 1,081                  | 3,919                | 21.62%                      | 0.00%                                     |
| 46268 Indian Education ED                         | 82,000             | 82,000              | 9,893             | 51,125                 | 30,874               | 62.35%                      | 56.77%                                    |
| 46278 Youth Training Programs                     | 70,000             | 70,000              | 6,986             | 37,247                 | 32,752               | 53.21%                      | 51.96%                                    |
| 46300 Federal Grants Other Entities               | 2,500,000          |                     |                   |                        |                      |                             | 15.46%                                    |
| 46321 Special Ed - Medicaid Reimb                 | 160,000            | 160,000             |                   | 76,731                 | 83,268               | 47.96%                      | 35.70%                                    |
| 46998 USDA Commodities                            | 550,000            | 550,000             | 27,370            | 157,031                | 392,968              | 28.55%                      | 61.75%                                    |
| <b>Total Federal, Special Purpose</b>             | <b>28,927,124</b>  | <b>34,412,925</b>   | <b>3,374,660</b>  | <b>11,037,775</b>      | <b>23,375,149</b>    | <b>32.07%</b>               | <b>27.03%</b>                             |
| <b>Revenues From Other Districts</b>              |                    |                     |                   |                        |                      |                             |                                           |
| 47121 Special Education Other Dist                | 1,500,000          | 1,500,000           |                   | 475,121                | 1,024,878            | 31.67%                      | 60.19%                                    |
| <b>Total Revenues From Other Districts</b>        | <b>1,500,000</b>   | <b>1,500,000</b>    |                   | <b>475,121</b>         | <b>1,024,878</b>     | <b>31.67%</b>               | <b>60.19%</b>                             |
| <b>Revenues From Other Entities</b>               |                    |                     |                   |                        |                      |                             |                                           |
| 48100 Governmental Entities                       |                    |                     |                   | 7,791                  | (7,791)              |                             |                                           |
| 48198 School Food Services                        | 40,000             | 40,000              |                   | 10,574                 | 29,425               | 26.44%                      | 0.09%                                     |
| <b>Total Revenues From Other Entities</b>         | <b>40,000</b>      | <b>40,000</b>       |                   | <b>18,366</b>          | <b>21,633</b>        | <b>45.92%</b>               | <b>162.86%</b>                            |
| <b>Total Revenues</b>                             | <b>346,623,010</b> | <b>347,993,184</b>  | <b>27,009,648</b> | <b>159,534,423</b>     | <b>188,458,760</b>   | <b>45.84%</b>               | <b>44.39%</b>                             |
| <b>Other Financing Sources</b>                    |                    |                     |                   |                        |                      |                             |                                           |
| 49300 Sale of Equipment                           | 5,000              | 5,000               |                   | 24,545                 | (19,545)             | 490.90%                     | 144.73%                                   |
| <b>Total Other Financing Sources</b>              | <b>5,000</b>       | <b>5,000</b>        |                   | <b>24,545</b>          | <b>(19,545)</b>      | <b>490.90%</b>              | <b>144.73%</b>                            |
| <b>Total Revenues and Other Financing Sources</b> | <b>346,628,010</b> | <b>347,998,184</b>  | <b>27,009,648</b> | <b>159,558,968</b>     | <b>188,439,215</b>   | <b>45.85%</b>               | <b>44.39%</b>                             |

**General Fund**  
**Expenditures by State Program**  
**For the Period Ending February 28, 2022**

|                                            | <b>Adopted<br/>Budget</b> | <b>Operating<br/>Budget</b> | <b>Month<br/>to Date</b> | <b>Fiscal Year<br/>to Date</b> | <b>Encumbrances</b> | <b>Remaining<br/>Balance</b> | <b>% of<br/>Operating<br/>Budget</b> | <b>Prior Year<br/>% of<br/>Operating<br/>Budget</b> |
|--------------------------------------------|---------------------------|-----------------------------|--------------------------|--------------------------------|---------------------|------------------------------|--------------------------------------|-----------------------------------------------------|
| <b>Regular Instruction</b>                 |                           |                             |                          |                                |                     |                              |                                      |                                                     |
| 01 Basic Education                         | 195,703,830               | 186,226,552                 | 15,553,287               | 92,004,045                     | 7,081,919           | 87,140,587                   | 49.40%                               | 43.95%                                              |
| 02 Alternative Learning Experience         | 3,413,802                 | 4,735,377                   | 494,448                  | 2,478,242                      | 34,569              | 2,222,565                    | 52.33%                               | 47.75%                                              |
| 03 Dropout Reengagement                    | 969,495                   | 996,143                     | 115,530                  | 589,550                        | 2,000               | 404,592                      | 59.18%                               | 50.99%                                              |
| <b>Total Regular Instruction</b>           | <b>200,087,127</b>        | <b>191,958,072</b>          | <b>16,163,266</b>        | <b>95,071,837</b>              | <b>7,118,488</b>    | <b>89,767,746</b>            | <b>49.53%</b>                        | <b>44.02%</b>                                       |
| <b>Federal Special Purpose</b>             |                           |                             |                          |                                |                     |                              |                                      |                                                     |
| 12 ESSER II                                |                           | 5,986,485                   | 311,071                  | 1,777,433                      |                     | 4,209,051                    | 29.69%                               |                                                     |
| 13 ESSER III                               | 8,592,514                 | 8,641,034                   | 405,127                  | 2,066,035                      | 365,756             | 6,209,242                    | 23.91%                               |                                                     |
| 14 ESSER III ARP                           | 1,000,000                 | 1,000,000                   | 985                      | 1,232                          |                     | 998,767                      | 0.12%                                |                                                     |
| <b>Total Federal Special Purpose</b>       | <b>9,592,514</b>          | <b>15,627,519</b>           | <b>717,183</b>           | <b>3,844,700</b>               | <b>365,756</b>      | <b>11,417,062</b>            | <b>24.60%</b>                        |                                                     |
| <b>Special Education Instruction</b>       |                           |                             |                          |                                |                     |                              |                                      |                                                     |
| 21 Special Education                       | 42,998,835                | 42,998,835                  | 3,358,739                | 19,280,247                     | 1,018,452           | 22,700,135                   | 44.84%                               | 45.34%                                              |
| 22 Special Education Birth - Two           |                           |                             | (23)                     |                                |                     |                              |                                      |                                                     |
| 23 Special Education ARP IDEA              |                           | 1,104,895                   | 2,262                    | 15,816                         | 57,077              | 1,032,001                    | 1.43%                                |                                                     |
| 24 Federal Special Education               | 3,823,199                 | 4,188,857                   | 443,852                  | 2,616,711                      |                     | 1,572,145                    | 62.47%                               | 39.47%                                              |
| <b>Total Special Education Instruction</b> | <b>46,822,034</b>         | <b>48,292,587</b>           | <b>3,804,831</b>         | <b>21,912,775</b>              | <b>1,075,529</b>    | <b>25,304,282</b>            | <b>45.38%</b>                        | <b>44.81%</b>                                       |
| <b>Vocational Education</b>                |                           |                             |                          |                                |                     |                              |                                      |                                                     |
| 31 Career & Technical Education            | 11,512,501                | 12,209,286                  | 863,116                  | 5,127,159                      | 164,557             | 6,917,569                    | 41.99%                               | 36.81%                                              |
| 34 CTE Middle School Grant                 | 2,886,021                 | 3,145,299                   | 194,768                  | 1,178,232                      | 60,264              | 1,906,802                    | 37.46%                               | 49.71%                                              |
| 38 CTE Carl Perkins Grant                  | 116,099                   | 114,372                     | 324                      | 114,289                        |                     | 82                           | 99.93%                               | 99.41%                                              |
| <b>Total Vocational Education</b>          | <b>14,514,621</b>         | <b>15,468,957</b>           | <b>1,058,208</b>         | <b>6,419,681</b>               | <b>224,821</b>      | <b>8,824,454</b>             | <b>41.50%</b>                        | <b>39.54%</b>                                       |
| <b>Compensatory Education</b>              |                           |                             |                          |                                |                     |                              |                                      |                                                     |
| 51 Title I, Federal Disadvantaged          | 3,519,064                 | 3,590,518                   | 315,549                  | 1,904,915                      |                     | 1,685,602                    | 53.05%                               | 38.09%                                              |
| 52 Federal School Improvement              | 688,913                   | 697,773                     | 47,255                   | 498,371                        | 37,477              | 161,924                      | 71.42%                               | 32.10%                                              |
| 55 Learning Assistance Program             | 5,699,093                 | 6,087,298                   | 481,660                  | 2,931,216                      | 4,653               | 3,151,428                    | 48.15%                               | 44.63%                                              |
| 58 State Special Pilot                     | 1,505,866                 | 1,594,648                   | 55,730                   | 365,981                        | 98,643              | 1,130,023                    | 22.95%                               | 16.31%                                              |
| 64 Fed Limited English Proficiency         | 174,149                   | 171,686                     | 12,243                   | 73,174                         |                     | 98,511                       | 42.62%                               | 27.11%                                              |
| 65 Transitional Bilingual -State           | 2,734,339                 | 2,734,339                   | 248,005                  | 1,331,328                      | 1,250               | 1,401,760                    | 48.69%                               | 47.70%                                              |
| 67 Indian Ed Johnson OMalley               | 5,000                     | 20,624                      | 130                      | 3,059                          |                     | 17,564                       | 14.83%                               | 0.67%                                               |
| 68 Indian Ed Title IV                      | 125,457                   | 125,457                     | 10,276                   | 62,097                         |                     | 63,359                       | 49.50%                               | 48.36%                                              |

**General Fund**  
**Expenditures by State Program**  
**For the Period Ending February 28, 2022**

|                                                        | <b>Adopted<br/>Budget</b> | <b>Operating<br/>Budget</b> | <b>Month<br/>to Date</b> | <b>Fiscal Year<br/>to Date</b> | <b>Encumbrances</b> | <b>Remaining<br/>Balance</b> | <b>% of<br/>Operating<br/>Budget</b> | <b>Prior Year<br/>% of<br/>Operating<br/>Budget</b> |
|--------------------------------------------------------|---------------------------|-----------------------------|--------------------------|--------------------------------|---------------------|------------------------------|--------------------------------------|-----------------------------------------------------|
| 69 Compensatory Other                                  |                           |                             | 7,061                    | 13,507                         | 33,993              | (47,500)                     |                                      |                                                     |
| <b>Total Compensatory Education</b>                    | <b>14,451,881</b>         | <b>15,022,343</b>           | <b>1,177,913</b>         | <b>7,183,651</b>               | <b>176,016</b>      | <b>7,662,675</b>             | <b>47.82%</b>                        | <b>39.89%</b>                                       |
| <b>Other Instructional Programs</b>                    |                           |                             |                          |                                |                     |                              |                                      |                                                     |
| 74 State Highly Capable                                | 573,338                   | 573,338                     | 11,020                   | 64,785                         |                     | 508,552                      | 11.30%                               | 43.89%                                              |
| 78 Federal Youth Training Program                      | 121,858                   | 121,858                     | 7,876                    | 45,473                         |                     | 76,384                       | 37.32%                               | 49.60%                                              |
| 79 Other Instructional Programs                        | 2,665,818                 | 165,818                     | 14,777                   | 81,068                         |                     | 84,749                       | 48.89%                               | 5.91%                                               |
| <b>Total Other Instructional Programs</b>              | <b>3,361,014</b>          | <b>861,014</b>              | <b>33,674</b>            | <b>191,328</b>                 |                     | <b>669,685</b>               | <b>22.22%</b>                        | <b>19.17%</b>                                       |
| <b>Community Services</b>                              |                           |                             |                          |                                |                     |                              |                                      |                                                     |
| 89 Community Service                                   | 1,293,428                 | 1,310,779                   | 78,764                   | 442,927                        | 78,127              | 789,724                      | 33.79%                               | 27.63%                                              |
| <b>Total Community Services</b>                        | <b>1,293,428</b>          | <b>1,310,779</b>            | <b>78,764</b>            | <b>442,927</b>                 | <b>78,127</b>       | <b>789,724</b>               | <b>33.79%</b>                        | <b>27.63%</b>                                       |
| <b>Support Services</b>                                |                           |                             |                          |                                |                     |                              |                                      |                                                     |
| 97 District Wide Support                               | 42,767,267                | 44,297,027                  | 3,299,569                | 24,199,844                     | 2,827,750           | 17,269,432                   | 54.63%                               | 51.03%                                              |
| 98 School Food Services                                | 8,132,855                 | 8,168,797                   | 743,033                  | 4,155,432                      | 1,590,443           | 2,422,921                    | 50.87%                               | 37.15%                                              |
| 99 Pupil Transportation                                | 12,844,317                | 12,859,963                  | 1,120,305                | 6,329,874                      | 1,666,905           | 4,863,183                    | 49.22%                               | 29.74%                                              |
| <b>Total Support Services</b>                          | <b>63,744,439</b>         | <b>65,325,787</b>           | <b>5,162,908</b>         | <b>34,685,151</b>              | <b>6,085,098</b>    | <b>24,555,537</b>            | <b>53.10%</b>                        | <b>44.88%</b>                                       |
| <b>Total Expenditures</b>                              | <b>353,867,058</b>        | <b>353,867,058</b>          | <b>28,196,752</b>        | <b>169,752,054</b>             | <b>15,123,835</b>   | <b>168,991,168</b>           | <b>47.97%</b>                        | <b>43.68%</b>                                       |
| <b>Other Financing Sources (Uses)</b>                  |                           |                             |                          |                                |                     |                              |                                      |                                                     |
| <b>Total Expenditures and Other<br/>Financing Uses</b> | <b>353,867,058</b>        | <b>353,867,058</b>          | <b>28,196,752</b>        | <b>169,752,054</b>             | <b>15,123,835</b>   | <b>168,991,168</b>           | <b>47.97%</b>                        | <b>43.68%</b>                                       |



**Transportation Vehicle Fund  
Budget Status  
For the Period Ending February 28, 2022**

|                                                 | <b>Adopted<br/>Budget</b> | <b>Month<br/>to Date</b> | <b>Fiscal Year<br/>to Date</b> | <b>Encumbrances</b> | <b>Remaining<br/>Balance</b> | <b>% of<br/>Adopted<br/>Budget</b> | <b>Prior Year<br/>% of<br/>Adopted<br/>Budget</b> |
|-------------------------------------------------|---------------------------|--------------------------|--------------------------------|---------------------|------------------------------|------------------------------------|---------------------------------------------------|
| <b>Revenues</b>                                 |                           |                          |                                |                     |                              |                                    |                                                   |
| Local Taxes                                     |                           |                          |                                |                     |                              |                                    |                                                   |
| Local Support Non-Tax                           | 11,789                    | 237                      | 1,313                          |                     | 10,476                       | 11.14%                             | 4.55%                                             |
| State, Special Purpose                          |                           |                          |                                |                     |                              |                                    |                                                   |
| State Transp Reimbursement                      | 1,087,489                 |                          |                                |                     | 1,087,489                    | 0.00%                              | 0.00%                                             |
| Federal, Special Purpose                        |                           |                          |                                |                     |                              |                                    |                                                   |
| <b>Total Revenues</b>                           | <b>1,099,278</b>          | <b>237</b>               | <b>1,313</b>                   |                     | <b>1,097,965</b>             | <b>0.12%</b>                       | <b>0.23%</b>                                      |
| <b>Expenditures</b>                             |                           |                          |                                |                     |                              |                                    |                                                   |
| Vehicles                                        |                           |                          |                                |                     |                              |                                    |                                                   |
| Buses                                           | 4,151,408                 |                          |                                | 71,844              | 4,079,564                    | 0.00%                              | 5.81%                                             |
| Equipment Capitalized                           |                           |                          |                                |                     |                              |                                    |                                                   |
| <b>Total Expenditures</b>                       | <b>4,151,408</b>          |                          |                                | <b>71,844</b>       | <b>4,079,564</b>             | <b>0.00%</b>                       | <b>5.81%</b>                                      |
| <b>Other Financing Sources (Uses)</b>           |                           |                          |                                |                     |                              |                                    |                                                   |
| Sale of Equipment                               |                           |                          | 317                            |                     | (317)                        |                                    |                                                   |
| <b>Total Other Financing<br/>Sources (Uses)</b> |                           |                          | <b>317</b>                     |                     | <b>(317)</b>                 |                                    |                                                   |
| <b>Change in Fund Balance</b>                   | <b>(3,052,130)</b>        | <b>236</b>               | <b>1,629</b>                   |                     |                              |                                    |                                                   |
| <b>Beginning Fund Balance</b>                   | <b>3,052,130</b>          |                          | <b>3,015,436</b>               |                     |                              |                                    |                                                   |
| <b>Ending Fund Balance</b>                      |                           |                          | <b>3,017,066</b>               |                     |                              |                                    |                                                   |



**Capital Projects  
Budget Status  
For the Period Ending February 28, 2022**

|                                                 | <b>Adopted<br/>Budget</b> | <b>Month<br/>to Date</b> | <b>Fiscal Year<br/>to Date</b> | <b>Encumbrances</b> | <b>Remaining<br/>Balance<br/>(Exc Enc)</b> | <b>% of<br/>Adopted<br/>Budget</b> | <b>Prior Year<br/>% of<br/>Adopted<br/>Budget</b> |
|-------------------------------------------------|---------------------------|--------------------------|--------------------------------|---------------------|--------------------------------------------|------------------------------------|---------------------------------------------------|
| <b>Revenues</b>                                 |                           |                          |                                |                     |                                            |                                    |                                                   |
| Local Taxes                                     |                           | 254                      | 1,873                          |                     | (1,873)                                    |                                    | 96.16%                                            |
| Local Support Non-Tax                           | 2,635,157                 | 308,557                  | 5,103,803                      |                     | (2,468,646)                                | 193.68%                            | 181.47%                                           |
| State, Special Purpose                          | 12,301,127                |                          | 1,687,523                      |                     | 10,613,604                                 | 13.72%                             | 160.28%                                           |
| Revenues From Other Entities                    |                           |                          |                                |                     |                                            |                                    |                                                   |
| <b>Total Revenues</b>                           | <b>14,936,284</b>         | <b>308,811</b>           | <b>6,793,199</b>               |                     | <b>8,143,085</b>                           | <b>45.48%</b>                      | <b>162.12%</b>                                    |
| <b>Expenditures</b>                             |                           |                          |                                |                     |                                            |                                    |                                                   |
| Sites                                           | 1,186,400                 | 9,493                    | 147,488                        | 738,640             | 1,038,912                                  | 12.43%                             | 1.99%                                             |
| Buildings                                       | 39,224,800                | 1,087,014                | 15,099,714                     | 19,348,868          | 24,125,086                                 | 38.50%                             | 35.80%                                            |
| Equipment                                       | 4,503,200                 | 5,739                    | 587,608                        | 1,045,132           | 3,915,592                                  | 13.05%                             | 5.50%                                             |
| Energy                                          |                           |                          |                                |                     |                                            |                                    |                                                   |
| Sale & Lease                                    |                           |                          |                                |                     |                                            |                                    |                                                   |
| Bond/Levy Issue                                 |                           |                          |                                | 4,304               |                                            |                                    |                                                   |
| <b>Total Expenditures</b>                       | <b>44,914,400</b>         | <b>1,102,246</b>         | <b>15,834,810</b>              | <b>21,136,944</b>   | <b>29,079,590</b>                          | <b>35.26%</b>                      | <b>31.81%</b>                                     |
| <b>Other Financing Sources (Uses)</b>           |                           |                          |                                |                     |                                            |                                    |                                                   |
| Sale of Real Property                           |                           |                          |                                |                     |                                            |                                    |                                                   |
| Sale of Equipment                               |                           |                          |                                |                     |                                            |                                    |                                                   |
| <b>Total Other Financing<br/>Sources (Uses)</b> |                           |                          |                                |                     |                                            |                                    |                                                   |
| <b>Change in Fund Balance</b>                   | <b>(29,978,116)</b>       | <b>(793,434)</b>         | <b>(9,041,607)</b>             |                     |                                            |                                    |                                                   |
| <b>Beginning Fund Balance</b>                   | <b>61,385,230</b>         |                          | <b>60,053,082</b>              |                     |                                            |                                    |                                                   |
| <b>Ending Fund Balance</b>                      | <b>31,407,114</b>         |                          | <b>51,011,474</b>              |                     |                                            |                                    |                                                   |



**Debt Service**  
**Budget Status**  
**For the Period Ending February 28, 2022**

|                                                 | <b>Adopted<br/>Budget</b> | <b>Month<br/>to Date</b> | <b>Fiscal Year<br/>to Date</b> | <b>Remaining<br/>Balance</b> | <b>% of<br/>Adopted<br/>Budget</b> | <b>Prior Year<br/>% of<br/>Adopted<br/>Budget</b> |
|-------------------------------------------------|---------------------------|--------------------------|--------------------------------|------------------------------|------------------------------------|---------------------------------------------------|
| <b>Revenues</b>                                 |                           |                          |                                |                              |                                    |                                                   |
| Local Taxes                                     | 37,452,400                | 598,785                  | 17,069,687                     | 20,382,713                   | 45.58%                             | 47.59%                                            |
| Local Support Non-Tax                           | 16,667                    | 270                      | 5,528                          | 11,139                       | 33.17%                             | 8.59%                                             |
| <b>Total Revenues</b>                           | <b>37,469,067</b>         | <b>599,055</b>           | <b>17,075,215</b>              | <b>20,393,852</b>            | <b>45.57%</b>                      | <b>47.46%</b>                                     |
| <b>Expenditures</b>                             |                           |                          |                                |                              |                                    |                                                   |
| Bond Issuance Costs                             | 600,000                   |                          | 1,027                          | 598,973                      | 0.17%                              | 0.48%                                             |
| Principal Payments                              | 20,955,000                |                          | 20,955,000                     |                              | 100.00%                            | 100.00%                                           |
| Interest Long Term Debt                         | 14,953,838                |                          | 7,719,294                      | 7,234,544                    | 51.62%                             | 51.56%                                            |
| <b>Total Expenditures</b>                       | <b>36,508,838</b>         |                          | <b>28,675,321</b>              | <b>7,833,517</b>             | <b>78.54%</b>                      | <b>79.37%</b>                                     |
| <b>Other Financing Sources (Uses)</b>           |                           |                          |                                |                              |                                    |                                                   |
| <b>Total Other Financing<br/>Sources (Uses)</b> |                           |                          |                                |                              |                                    |                                                   |
| <b>Change in Fund Balance</b>                   | <b>960,229</b>            | <b>599,055</b>           | <b>(11,600,104)</b>            |                              |                                    |                                                   |
| <b>Beginning Fund Balance</b>                   | <b>16,375,129</b>         |                          | <b>15,682,235</b>              |                              |                                    |                                                   |
| <b>Ending Fund Balance</b>                      | <b>17,335,358</b>         |                          | <b>4,082,130</b>               |                              |                                    |                                                   |



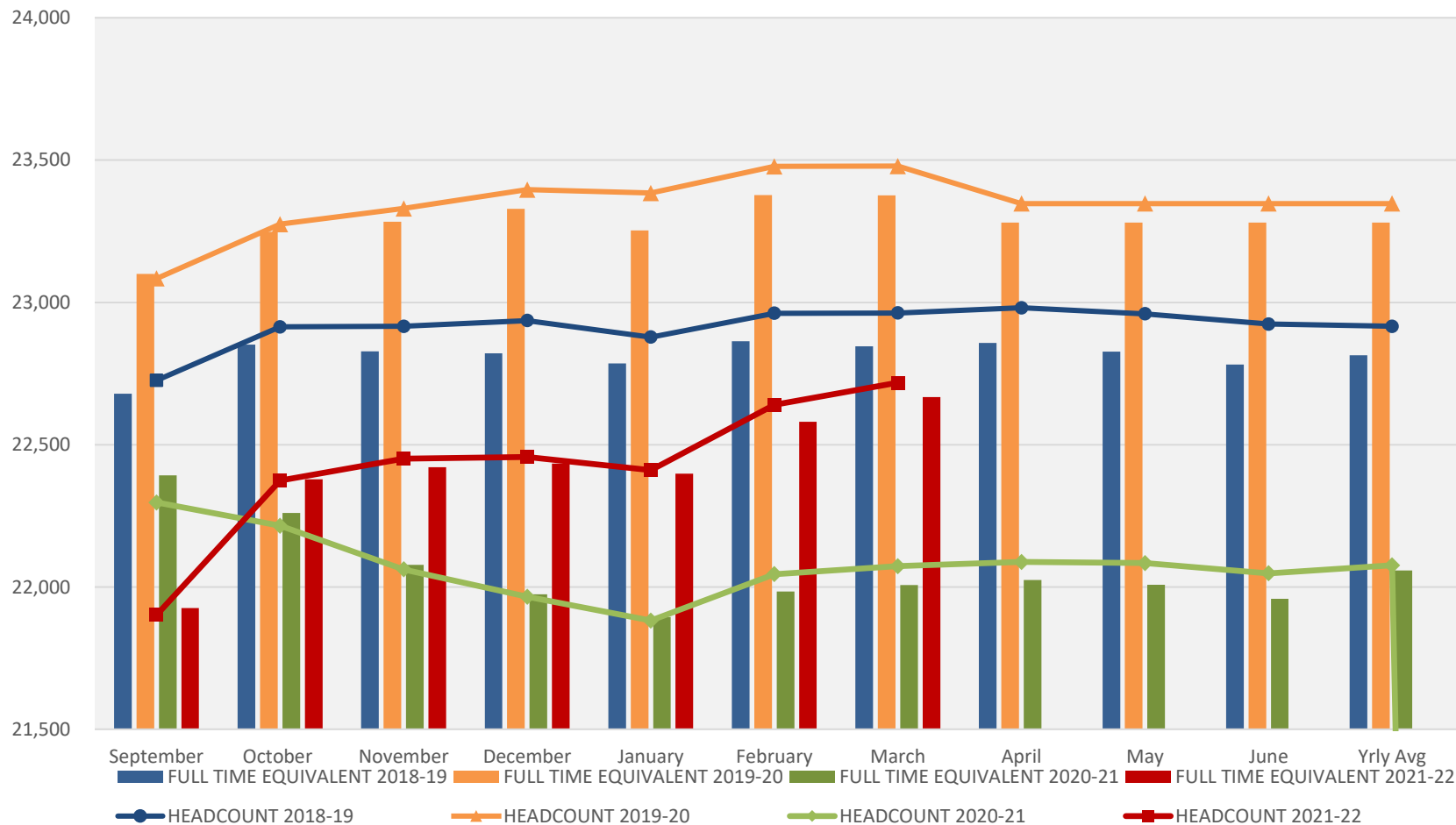
**Associated Student Body Fund**  
**Budget Status**  
**For the Period Ending February 28, 2022**

|                               | <b>Adopted<br/>Budget</b> | <b>Month<br/>to Date</b> | <b>Fiscal Year<br/>to Date</b> | <b>Encumbrances</b> | <b>Remaining<br/>Balance</b> | <b>% of<br/>Adopted<br/>Budget</b> | <b>Prior Year<br/>% of<br/>Adopted<br/>Budget</b> |
|-------------------------------|---------------------------|--------------------------|--------------------------------|---------------------|------------------------------|------------------------------------|---------------------------------------------------|
| <b>Revenues</b>               |                           |                          |                                |                     |                              |                                    |                                                   |
| General Student Body          | 1,750,291                 | 25,479                   | 367,566                        |                     | 1,382,724                    | 21.00%                             | 1.87%                                             |
| Athletics                     | 1,480,675                 | 37,980                   | 335,563                        |                     | 1,145,111                    | 22.66%                             | 1.98%                                             |
| Classes                       | 212,600                   |                          |                                |                     | 212,600                      | 0.00%                              | 0.11%                                             |
| Clubs                         | 2,172,490                 | 48,288                   | 337,617                        |                     | 1,834,872                    | 15.54%                             | 4.76%                                             |
| Private Money                 | 423,050                   | 100                      | 12,410                         |                     | 410,639                      | 2.93%                              | 2.41%                                             |
| <b>Total Revenues</b>         | <b>6,039,106</b>          | <b>111,848</b>           | <b>1,053,158</b>               |                     | <b>4,985,947</b>             | <b>17.44%</b>                      | <b>2.88%</b>                                      |
| <b>Expenditures</b>           |                           |                          |                                |                     |                              |                                    |                                                   |
| General Student Body          | 1,561,593                 | 21,241                   | 107,710                        |                     | 1,453,882                    | 6.90%                              | 1.38%                                             |
| Athletics                     | 1,687,466                 | 59,586                   | 366,776                        |                     | 1,320,689                    | 21.74%                             | 6.76%                                             |
| Classes                       | 205,335                   |                          |                                |                     | 205,335                      | 0.00%                              | 0.00%                                             |
| Clubs                         | 2,132,242                 | 51,421                   | 276,969                        |                     | 1,855,272                    | 12.99%                             | 6.14%                                             |
| Private Money                 | 422,302                   | 837                      | 14,367                         |                     | 407,934                      | 3.40%                              | 1.62%                                             |
| <b>Total Expenditures</b>     | <b>6,008,938</b>          | <b>133,086</b>           | <b>765,824</b>                 |                     | <b>5,243,113</b>             | <b>12.74%</b>                      | <b>3.68%</b>                                      |
| <b>Transfers In</b>           |                           |                          |                                |                     |                              |                                    |                                                   |
| General Student Body          |                           |                          | 13,163                         |                     |                              |                                    |                                                   |
| Athletics                     |                           |                          | 22,323                         |                     |                              |                                    |                                                   |
| Classes                       |                           |                          |                                |                     |                              |                                    |                                                   |
| Clubs                         |                           |                          | 5,978                          |                     |                              |                                    |                                                   |
| Private Money                 |                           |                          |                                |                     |                              |                                    |                                                   |
| <b>Total Transfers In</b>     |                           |                          | <b>41,465</b>                  |                     |                              |                                    |                                                   |
| <b>Transfers Out</b>          |                           |                          |                                |                     |                              |                                    |                                                   |
| General Student Body          |                           |                          | (7,590)                        |                     |                              |                                    |                                                   |
| Athletics                     |                           |                          | (27,854)                       |                     |                              |                                    |                                                   |
| Classes                       |                           |                          |                                |                     |                              |                                    |                                                   |
| Clubs                         |                           |                          | (5,921)                        |                     |                              |                                    |                                                   |
| Private Money                 |                           |                          | (100)                          |                     |                              |                                    |                                                   |
| <b>Total Transfers Out</b>    |                           |                          | <b>(41,465)</b>                |                     |                              |                                    |                                                   |
| <b>Change in Fund Balance</b> | <b>30,168</b>             | <b>(21,238)</b>          | <b>287,334</b>                 |                     |                              |                                    |                                                   |
| <b>Beginning Fund Balance</b> | <b>1,732,620</b>          |                          | <b>1,801,521</b>               |                     |                              |                                    |                                                   |
| <b>Ending Fund Balance</b>    | <b>1,762,788</b>          |                          | <b>2,088,856</b>               |                     |                              |                                    |                                                   |



**Private Purpose Trust Fund**  
**Statement of Changes in Fiduciary Net Position**  
**For the Period Ending February 28, 2022**

|                                                                  | <b>Month<br/>to Date</b> | <b>Fiscal Year<br/>to Date</b> |
|------------------------------------------------------------------|--------------------------|--------------------------------|
| <b>Revenues</b>                                                  |                          |                                |
| Scholarship Revenue                                              | 1,500                    | 32,735                         |
| Interest Allocation                                              | 56                       | 302                            |
| <b>Total Revenues</b>                                            | <b>1,556</b>             | <b>33,037</b>                  |
| <b>Expenditures</b>                                              |                          |                                |
| Scholarship Awards                                               |                          | 1,800                          |
| Scholarship Award Returns                                        |                          | (2,250)                        |
| <b>Total Expenditures</b>                                        |                          | <b>(450)</b>                   |
| <b>Net Increase (Decrease) of Revenues<br/>Over Expenditures</b> | <b>1,556</b>             | <b>33,487</b>                  |
| <b>Beginning Fund Balance</b>                                    |                          | <b>694,801</b>                 |
| <b>Ending Fund Balance</b>                                       |                          | <b>728,289</b>                 |



## STUDENT FTE & HEADCOUNT 2019 - 2022