



P U Y A L L U P
S C H O O L D I S T R I C T
A Tradition of Excellence

August 2022 Financial Statements

Key Messages

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

- The 2021-22 year end General Fund balance was \$55,040,743.
- The components of the General Fund balance are:
 - Restricted fund balance of \$3.1 M
This includes reserves for unexpended state and federal grants, debt service.
 - Non-spendable fund balance of \$10.9 M
This includes inventory and prepaid items.
 - Assigned fund balance of \$11.6 M
This includes amounts designated for contingencies, uninsured risk, school and department carryovers.
 - Committed fund balance of \$25.8 M
This includes district minimum fund balance and compensated absences.
 - Unassigned fund balance of \$3.6 M
- The Capital Projects, Associated Student Body, Debt Service, Transportation Vehicle and Private Purpose Trust Funds ended the year as expected.

Table of Contents

	<u>Page No.</u>
1. Combined Balance Sheet	1
2. Budget Status Reports	
• General Fund	2
Revenue and Other Financing Sources Detail	3-5
Expenditures by State Program Detail	6-7
• Transportation Vehicle Fund	8
• Capital Projects Fund	9
• Debt Service Fund	10
• Associated Student Body	11
3. Statement of Changes in Fiduciary Net Position	
• Private Purpose Trust	12

Submitted by: Amie Day
Amie Day, Director of Accounting & Finance

Date: November 21, 2022



Combining Balance Sheet- All Funds
As of August 31, 2022

	General Fund	Transportation Vehicle Fund	Capital Projects Fund	Debt Service Fund	ASB Fund	Private Purpose Trust Fund
Assets						
Imprest Cash	141,998				20,600	
Cash on Hand	232,098		2,140		10,698	
Cash with County Treasurer	3,057,805	169	672,448	144,934	48,472	510
Minus Outstanding Warrants	(2,700,558)		(564,421)		(37,474)	(200)
Taxes Receivable	25,653,522		1,772	18,443,584		
Due from Other Funds	3,838				24,660	
Due from Other Government	7,962,022					
Accounts Receivable	115,489					
Leases Receivable			528,557			
Inventory-Supplies & Materials	338,750					
Inventory-Lunchrooms	328,386					
Inventory-USDA Commodities	189,959					
Prepaid Expenses	10,001,619				61,425	
Investments	41,753,540	4,477,164	45,058,069	18,109,289	2,066,997	717,847
Deferred Outflows of Resources	2,641,714					
Total Assets	89,720,182	4,477,333	45,698,565	36,697,807	2,195,378	718,157
Liabilities						
Accounts Payable	4,957,937		3,284,403		(4,834)	
Payroll Deductions & Taxes	1,101,046					
Retainage Payable	128,637		188,550			
Leases Payable Long Term	2,591,049					
Due to Other Government Units	26,936				333	
Due to Other Funds	24,630		30		3,838	
Unearned Revenue	195,682				309,720	
Deferred Revenue - Leases			511,347			
Deferred Revenue- Taxes	25,653,522		1,772	18,443,584		
Total Liabilities	34,679,439		3,986,102	18,443,584	309,057	
Fund Balance	55,040,743	4,477,332	41,712,463	18,254,223	1,886,321	718,156
Total Liabilities and Fund Balances	89,720,183	4,477,332	45,698,565	36,697,807	2,195,378	718,156



**General Fund
Budget Status
For the Period Ending August 31, 2022**

	Adopted Budget	Operating Budget	Month to Date	Fiscal Year to Date	Encumbrances	Remaining Balance	% of Operating Budget	Prior Year % of Operating Budget
Revenues								
Local Taxes	53,230,845	53,896,821	198,295	53,958,694		(61,873)	100.11%	100.20%
Local Support Non-Tax	2,946,507	2,846,507	241,964	2,335,953		510,553	82.06%	67.95%
State, General Purpose	211,693,043	207,418,318	20,702,878	207,759,335		(341,017)	100.16%	101.44%
State, Special Purpose	48,268,491	47,861,613	6,459,609	48,284,091		(422,478)	100.88%	95.49%
Federal, General Purpose	17,000	17,000		137,350		(120,350)	807.95%	3,604.64%
Federal, Special Purpose	28,927,124	34,412,925	9,240,006	41,227,048		(6,814,123)	119.80%	77.52%
Revenues From Other Districts	1,500,000	1,500,000	5,604	1,450,157		49,842	96.68%	95.66%
Revenues From Other Entities	40,000	40,000	17,898	67,006		(27,006)	167.52%	189.15%
Total Revenues	346,623,010	347,993,184	36,866,257	355,219,638		(7,226,454)	102.08%	98.57%
Expenditures by Program								
Regular Instruction	200,087,127	191,958,072	16,298,399	203,793,303	606,702	(12,441,933)	106.17%	97.32%
ESSER II		5,986,485	2,690,822	5,986,485		()	100.00%	
Federal Special Purpose	8,592,514	8,592,514	754,363	5,017,705		3,574,808	58.40%	
Fed Spec Purp ESSER III ARP	1,000,000	1,048,520	612,660	1,041,848		6,671	99.36%	
Special Education Instruction	46,822,034	48,292,587	4,139,603	46,199,571		2,093,015	95.67%	94.63%
Vocational Education	14,514,621	15,468,957	2,039,384	14,102,951	91,047	1,274,958	91.17%	90.68%
Compensatory Education	14,451,881	15,022,343	1,977,257	15,487,119	3,161	(467,937)	103.09%	91.57%
Other Instructional Programs	3,361,014	861,014	470,499	833,775		27,238	96.84%	40.13%
Community Services	1,293,428	1,310,779	358,478	1,092,033	1,476	217,269	83.31%	64.07%
Support Services	63,744,439	65,325,787	(1,057,883)	60,164,947	1,333,019	3,827,820	92.10%	90.07%
Total Expenditures	353,867,058	353,867,058	28,283,586	353,719,740	2,035,405	(1,888,087)	99.96%	95.89%
Other Financing Sources (Uses)								
Sale of Bonds								
Sale of Equipment	5,000	5,000		43,980		(38,980)	879.60%	1,527.48%
Other Fin Sources Transfers In								
Total Other Financing Sources (Uses)	5,000	5,000		43,980		(38,980)	879.60%	1,527.48%
Changes in Fund Balance	(7,239,048)	(5,868,874)	8,582,670	1,543,877				
Beginning Fund Balance	52,150,000	53,496,865		53,496,865				
Ending Fund Balance	44,910,952	47,627,991		55,040,743				



**General Fund
Revenues and Other Financing Sources
For the Period Ending August 31, 2022**

	Adopted Budget	Operating Budget	Month to Date	Fiscal Year to Date	Remaining Balance	% of Operating Budget	Prior Year % of Operating Budget
Local Taxes							
41100 Local Property Tax	53,230,845	53,896,821	197,598	53,956,120	(59,299)	100.11%	100.20%
41500 Timber Excise Tax			696	2,573	(2,573)		
Total Local Taxes	53,230,845	53,896,821	198,295	53,958,694	(61,873)	100.11%	100.20%
Local Support Non-Tax							
42100 Tuition & Fees	195,500	195,500		166,003	29,496	84.91%	349.47%
42200 Sale of Goods & Services	942,307	942,307	20,807	775,995	166,311	82.35%	91.04%
42231 CTE Sale of Goods/Svc	500	500		71	429	14.20%	0.00%
42289 Community Services	105,000	105,000	5,415	80,034	24,965	76.22%	1.89%
42298 FNS Ticket Sales		100,000		85,821	14,178	85.82%	9.59%
42300 Investment Earnings	315,000	115,000	77,957	253,718	(138,718)	220.63%	35.97%
42500 Gifts & Donations	125,000	125,000		58,591	66,408	46.87%	80.41%
42501 Rebates	360,000	360,000	118,651	268,817	91,182	74.67%	43.91%
42600 Fines & Damages	68,200	68,200	974	95,086	(26,886)	139.42%	85.79%
42700 Rentals	385,000	385,000	5,627	181,763	203,236	47.21%	13.45%
42800 Insurance Recoveries	200,000	200,000	12,530	275,150	(75,150)	137.58%	30.22%
42910 E-Rate	250,000	250,000		94,899	155,100	37.96%	80.71%
Total Local Support Non-Tax	2,946,507	2,846,507	241,964	2,335,953	510,553	82.06%	67.95%
State, General Purpose							
43100 State Apportionment	199,010,676	197,133,383	19,816,589	198,284,145	(1,150,762)	100.58%	101.31%
43121 State Apportionment SPED	6,500,369	6,356,754	633,131	6,331,367	25,386	99.60%	99.06%
43300 Local Effort Assistance	6,181,998	3,928,181	253,157	3,143,821	784,359	80.03%	106.72%
Total State, General Purpose	211,693,043	207,418,318	20,702,878	207,759,335	(341,017)	100.16%	101.44%
State, Special Purpose							
44100 State Special Purpose		97,067		97,067		100.00%	
44121 Special Education	27,809,732	26,775,618	4,321,946	27,185,358	(409,740)	101.53%	99.10%
44155 Learning Assistance	5,844,496	6,232,701	583,584	5,835,844	396,856	93.63%	100.91%
44158 Special & Pilot Programs	1,589,564	1,668,040	186,312	1,691,088	(23,048)	101.38%	102.19%
44165 Transitional Bilingual	2,284,340	2,304,978	242,486	2,426,687	(121,709)	105.28%	97.33%
44174 Highly Capable	667,710	662,560	66,534	665,135	(2,575)	100.39%	99.44%
44198 School Food Services	45,264	45,264		215,555	(170,291)	476.22%	119.85%
44199 Transportation Operations	10,027,385	10,027,385	1,011,265	10,112,653	(85,268)	100.85%	78.88%
44300 Other State Agencies		48,000	47,480	54,701	(6,701)	113.96%	
Total State, Special Purpose	48,268,491	47,861,613	6,459,609	48,284,091	(422,478)	100.88%	95.49%
Federal, General Purpose							



**General Fund
Revenues and Other Financing Sources
For the Period Ending August 31, 2022**

	Adopted Budget	Operating Budget	Month to Date	Fiscal Year to Date	Remaining Balance	% of Operating Budget	Prior Year % of Operating Budget
45200 General Direct Federal Grants				74,297	(74,297)		
45500 Federal Forests	17,000	17,000		63,052	(46,052)	370.90%	2,115.76%
Total Federal, General Purpose	17,000	17,000		137,350	(120,350)	807.95%	3,604.64%
Federal, Special Purpose							
46111 Federal Special Purpose SLFRF				6,779,022	(6,779,022)		
46112 Fed Special Purpose ESSER II		6,571,364	3,468,169	6,571,363		100.00%	
46113 Fed Special Purpose ESSER III	11,019,880	9,755,395	1,142,476	5,587,937	4,167,457	57.28%	
46114 Fed Special Purp ESSER III ARP		1,129,500	1,058,223	1,196,875	(67,375)	105.97%	
46123 Special Education ARP IDEA		1,142,019	1,058,188	1,142,019		100.00%	
46124 Special Education Supplemental	3,987,031	4,379,601	1,441,148	4,597,738	(218,137)	104.98%	105.46%
46138 Secondary Vocational Education	120,000	118,214	606	119,121	(907)	100.77%	103.59%
46151 ESEA Disadvantaged	3,441,152	3,415,219	776,303	4,174,033	(758,814)	122.22%	84.68%
46152 ESEA Other Title Grants	712,061	721,217	93,451	767,151	(45,934)	106.37%	65.84%
46164 Limited English Proficiency	180,000	177,454	41,555	188,727	(11,273)	106.35%	64.91%
46198 School Food Services	6,100,000	6,135,942	68,706	9,277,761	(3,141,819)	151.20%	
46267 Indian Education JOM	5,000	5,000	5,611	6,692	(1,692)	133.84%	285.46%
46268 Indian Education ED	82,000	82,000		99,765	(17,765)	121.66%	113.52%
46278 Youth Training Programs	70,000	70,000	3,746	75,926	(5,926)	108.47%	105.56%
46300 Federal Grants Other Entities	2,500,000						15.49%
46321 Special Ed - Medicaid Reimb	160,000	160,000	83,737	285,518	(125,518)	178.45%	171.36%
46998 USDA Commodities	550,000	550,000	(1,919)	357,397	192,602	64.98%	74.15%
Total Federal, Special Purpose	28,927,124	34,412,925	9,240,006	41,227,048	(6,814,123)	119.80%	77.52%
Revenues From Other Districts							
47100 Program Participation			5,604	13,988	(13,988)		
47121 Special Education Other Dist	1,500,000	1,500,000		1,436,169	63,830	95.74%	94.83%
Total Revenues From Other Districts	1,500,000	1,500,000	5,604	1,450,157	49,842	96.68%	95.66%
Revenues From Other Entities							
48100 Governmental Entities				15,041	(15,041)		
48198 School Food Services	40,000	40,000		34,066	5,933	85.17%	0.09%
48200 Private Foundations			17,898	17,898	(17,898)		
Total Revenues From Other Entities	40,000	40,000	17,898	67,006	(27,006)	167.52%	189.15%
Total Revenues	346,623,010	347,993,184	36,866,257	355,219,638	(7,226,454)	102.08%	98.57%
Other Financing Sources							
49300 Sale of Equipment	5,000	5,000		43,979	(38,979)	879.59%	1,527.48%



**General Fund
Revenues and Other Financing Sources
For the Period Ending August 31, 2022**

	Adopted Budget	Operating Budget	Month to Date	Fiscal Year to Date	Remaining Balance	% of Operating Budget	Prior Year % of Operating Budget
Total Other Financing Sources	5,000	5,000		43,979	(38,979)	879.59%	1,527.48%
Total Revenues and Other Financing Sources	346,628,010	347,998,184	36,866,257	355,263,618	(7,265,434)	102.09%	98.59%



General Fund
Expenditures by State Program
For the Period Ending August 31, 2022

	Adopted Budget	Operating Budget	Month to Date	Fiscal Year to Date	Encumbrances	Remaining Balance	% of Operating Budget	Prior Year % of Operating Budget
Regular Instruction								
01 Basic Education	195,703,830	186,226,552	8,938,567	190,855,300	606,702	(5,235,450)	102.49%	97.31%
02 Alternative Learning Experience	3,413,802	4,735,377	509,083	5,113,936	3,783	(382,342)	107.99%	95.15%
03 Dropout Reengagement	969,495	996,143	71,725	1,045,043		(48,900)	104.91%	103.37%
Total Regular Instruction	200,087,127	191,958,072	9,519,376	197,014,280	610,485	(5,666,693)	102.63%	97.32%
Federal Special Purpose SLFRF								
11 Federal Special Purpose SLFRF			6,779,022	6,779,022		(6,779,022)		
Total Federal Special Purpose SLFRF			6,779,022	6,779,022		(6,779,022)		
ESSER II								
12 ESSER II		5,986,485	2,690,822	5,986,485		()	100.00%	
Total ESSER II		5,986,485	2,690,822	5,986,485		()	100.00%	
Federal Special Purpose								
13 ESSER III	8,592,514	8,592,514	754,363	5,017,705		3,574,808	58.40%	
Total Federal Special Purpose	8,592,514	8,592,514	754,363	5,017,705		3,574,808	58.40%	
Fed Spec Purp ESSER III ARP								
14 ESSER III ARP	1,000,000	1,048,520	612,660	1,041,848		6,671	99.36%	
Total Fed Spec Purp ESSER III ARP	1,000,000	1,048,520	612,660	1,041,848		6,671	99.36%	
Special Education Instruction								
21 Special Education	42,998,835	42,998,835	3,547,078	40,637,934		2,360,900	94.51%	93.40%
23 Special Education ARP IDEA		1,104,895	955,853	1,104,895		()	100.00%	
24 Federal Special Education	3,823,199	4,188,857	(363,327)	4,456,740		(267,883)	106.40%	106.93%
Total Special Education Instruction	46,822,034	48,292,587	4,139,603	46,199,571		2,093,015	95.67%	94.63%
Vocational Education								
31 Career & Technical Education	11,512,501	12,209,286	1,305,772	10,816,646	91,047	1,301,592	88.59%	89.17%
34 CTE Middle School Grant	2,886,021	3,145,299	733,611	3,171,055		(25,756)	100.82%	97.18%
38 CTE Carl Perkins Grant	116,099	114,372		115,248		(876)	100.77%	103.59%
Total Vocational Education	14,514,621	15,468,957	2,039,384	14,102,951	91,047	1,274,958	91.17%	90.68%

General Fund
Expenditures by State Program
For the Period Ending August 31, 2022

	Adopted Budget	Operating Budget	Month to Date	Fiscal Year to Date	Encumbrances	Remaining Balance	% of Operating Budget	Prior Year % of Operating Budget
Compensatory Education								
51 Title I, Federal Disadvantaged	3,519,064	3,590,518	370,735	4,038,345		(447,827)	112.47%	84.68%
52 Federal School Improvement	688,913	697,773	27,710	742,212		(44,439)	106.37%	65.84%
55 Learning Assistance Program	5,699,093	6,087,298	466,535	5,911,353		175,944	97.11%	94.88%
58 State Special Pilot	1,505,866	1,594,648	849,976	1,657,965	3,161	(66,478)	103.97%	99.23%
64 Fed Limited English Proficiency	174,149	171,686	12,899	182,592		(10,906)	106.35%	64.91%
65 Transitional Bilingual -State	2,734,339	2,734,339	230,282	2,764,089		(29,750)	101.09%	98.58%
67 Indian Ed Johnson OMalley	5,000	20,624		10,017		10,606	48.57%	15.50%
68 Indian Ed Title IV	125,457	125,457	13,942	133,061		(7,604)	106.06%	102.46%
69 Compensatory Other			5,176	47,480		(47,480)		
Total Compensatory Education	14,451,881	15,022,343	1,977,257	15,487,119	3,161	(467,937)	103.09%	91.57%
Other Instructional Programs								
74 State Highly Capable	573,338	573,338	447,356	569,182		4,155	99.28%	93.79%
78 Federal Youth Training Program	121,858	121,858	(14,844)	75,926		45,931	62.31%	64.54%
79 Other Instructional Programs	2,665,818	165,818	37,987	188,667		(22,849)	113.78%	14.77%
Total Other Instructional Programs	3,361,014	861,014	470,499	833,775		27,238	96.84%	40.13%
Community Services								
89 Community Service	1,293,428	1,310,779	358,478	1,092,033	1,476	217,269	83.31%	64.07%
Total Community Services	1,293,428	1,310,779	358,478	1,092,033	1,476	217,269	83.31%	64.07%
Support Services								
97 District Wide Support	42,767,267	44,297,027	(2,423,112)	38,953,000	1,093,826	4,250,200	87.94%	98.88%
98 School Food Services	8,132,855	8,168,797	550,775	8,455,587	144,415	(431,205)	103.51%	69.20%
99 Pupil Transportation	12,844,317	12,859,963	814,453	12,756,359	94,778	8,825	99.19%	74.20%
Total Support Services	63,744,439	65,325,787	(1,057,883)	60,164,947	1,333,019	3,827,820	92.10%	90.07%
Total Expenditures	353,867,058	353,867,058	28,283,586	353,719,740	2,039,188	(1,891,870)	99.96%	95.89%
Other Financing Sources (Uses)								
Total Expenditures and Other Financing Uses	353,867,058	353,867,058	28,283,586	353,719,740	2,039,188	(1,891,870)	99.96%	95.89%



**Transportation Vehicle Fund
Budget Status
For the Period Ending August 31, 2022**

	Adopted Budget	Month to Date	Fiscal Year to Date	Encumbrances	Remaining Balance	% of Adopted Budget	Prior Year % of Adopted Budget
Revenues							
Local Taxes							
Local Support Non-Tax	11,789	5,743	16,863		(5,074)	143.04%	6.55%
State, Special Purpose							
State Transp Reimbursement	1,087,489	1,433,596	1,433,596		(346,107)	131.83%	120.15%
Federal, Special Purpose							
Total Revenues	1,099,278	1,439,339	1,450,459		(351,181)	131.95%	114.43%
Expenditures							
Vehicles							
Buses	4,151,408				4,151,408	0.00%	36.74%
Equipment Capitalized							
Total Expenditures	4,151,408				4,151,408	0.00%	41.71%
Other Financing Sources (Uses)							
Sale of Equipment			11,437		(11,437)		
Total Other Financing Sources (Uses)			11,437		(11,437)		
Change in Fund Balance	(3,052,130)	1,439,339	1,461,896				
Beginning Fund Balance	3,052,130		3,015,436				
Ending Fund Balance			4,477,332				



**Capital Projects
Budget Status
For the Period Ending August 31, 2022**

	Adopted Budget	Month to Date	Fiscal Year to Date	Encumbrances	Remaining Balance (Exc Enc)	% of Adopted Budget	Prior Year % of Adopted Budget
Revenues							
Local Taxes		130	3,372		(3,372)		97.49%
Local Support Non-Tax	2,635,157	173,753	6,458,058		(3,822,901)	245.07%	243.82%
State, Special Purpose	12,301,127		9,164,765		3,136,362	74.50%	164.58%
Federal, Special Purpose							
Revenues From Other Entities			20,570		(20,570)		
Total Revenues	14,936,284	173,883	15,646,765		(710,481)	104.76%	178.97%
Expenditures							
Sites	1,186,400	391,730	1,707,826	2,664,268	(521,426)	143.95%	64.93%
Buildings	39,224,800	4,937,969	30,957,211	11,655,288	8,267,589	78.92%	93.71%
Equipment	4,503,200	73,100	1,322,348	890,590	3,180,852	29.36%	35.17%
Energy							
Sale & Lease							
Bond/Levy Issue				4,304			
Total Expenditures	44,914,400	5,402,799	33,987,385	15,214,450	10,927,015	75.67%	87.62%
Other Financing Sources (Uses)							
Sale of Real Property							
Sale of Equipment							
Total Other Financing Sources (Uses)							
Change in Fund Balance	(29,978,116)	(5,228,911)	(18,340,619)				
Beginning Fund Balance	61,385,230		60,053,082				
Ending Fund Balance	31,407,114		41,712,463				



Debt Service
Budget Status
For the Period Ending August 31, 2022

	Adopted Budget	Month to Date	Fiscal Year to Date	Remaining Balance	% of Adopted Budget	Prior Year % of Adopted Budget
Revenues						
Local Taxes	37,452,400	144,770	38,459,176	(1,006,776)	102.69%	98.34%
Local Support Non-Tax	16,667	34,316	92,148	(75,481)	552.88%	13.19%
Total Revenues	37,469,067	179,086	38,551,324	(1,082,257)	102.89%	98.07%
Expenditures						
Bond Issuance Costs	600,000		279,806	320,194	46.63%	0.48%
Principal Payments	20,955,000		20,955,000		100.00%	100.00%
Interest Long Term Debt	14,953,838		14,280,169	673,669	95.50%	100.00%
Total Expenditures	36,508,838		35,514,975	993,863	97.28%	99.36%
Other Financing Sources (Uses)						
Sale of Refunded Bonds			32,770,808	32,770,808		
Other Financing Uses			(33,235,170)	(33,235,170)		
Total Other Financing Sources (Uses)			(464,362)	(464,362)		
Change in Fund Balance	960,229	179,086	2,571,988			
Beginning Fund Balance	16,375,129		15,682,235			
Ending Fund Balance	17,335,358		18,254,223			



Associated Student Body Fund
Budget Status
For the Period Ending August 31, 2022

	Adopted Budget	Month to Date	Fiscal Year to Date	Encumbrances	Remaining Balance	% of Adopted Budget	Prior Year % of Adopted Budget
Revenues							
General Student Body	1,750,291	21,813	542,899		1,207,391	31.02%	3.59%
Athletics	1,480,675	18,609	495,064		985,610	33.44%	6.45%
Classes	212,600		49,055		163,544	23.07%	1.30%
Clubs	2,172,490	50	566,668		1,605,821	26.08%	9.94%
Private Money	423,050		20,132		402,917	4.76%	4.73%
Total Revenues	6,039,106	40,473	1,673,819		4,365,286	27.72%	6.47%
Expenditures							
General Student Body	1,561,593	2,696	227,197		1,334,395	14.55%	3.40%
Athletics	1,687,466	(9,383)	760,840		926,625	45.09%	11.84%
Classes	205,335	2,134	50,635		154,699	24.66%	3.30%
Clubs	2,132,242	(3,087)	525,984		1,606,257	24.67%	11.45%
Private Money	422,302		24,361		397,940	5.77%	4.03%
Total Expenditures	6,008,938	(7,640)	1,589,020		4,419,917	26.44%	7.53%
Transfers In							
General Student Body		264,310	279,713				
Athletics		515,803	552,886				
Classes		7,643	7,643				
Clubs		27,588	38,794				
Private Money							
Total Transfers In		815,345	879,036				
Transfers Out							
General Student Body		(515,831)	(537,447)				
Athletics		(297,883)	(329,328)				
Classes		(314)	(314)				
Clubs		(1,316)	(11,846)				
Private Money			(100)				
Total Transfers Out		(815,345)	(879,036)				
Change in Fund Balance	30,168	48,113	84,799				
Beginning Fund Balance	1,732,620		1,801,521				
Ending Fund Balance	1,762,788		1,886,321				

	Month to Date	Fiscal Year to Date
Revenues		
Scholarship Revenue	1,508	62,115
Gifts & Donations	(1,508)	
Interest Allocation	1,316	3,942
Total Revenues	1,316	66,057
Expenditures		
Scholarship Awards	742	45,019
Scholarship Award Returns		(2,317)
Text/Library Books	(742)	
Total Expenditures		42,702
Net Increase (Decrease) of Revenues Over Expenditures	1,316	23,354
Beginning Fund Balance		694,801
Ending Fund Balance		718,156