



PUYALLUP  
SCHOOL DISTRICT  
*A Tradition of Excellence*

# July 2021 Financial Statements

## Key Messages

The attached July 2021 Financial Statements are presented for your information. Key messages about these statements are:

- In July, scholarships amounting to approximately \$42,850 were paid out of the Private Purpose Trust Fund. A total of 57 scholarship recipients across all four high schools received awards, ranging from \$100 to \$3,000.
- The Transportation, Capital Projects, Debt Service, ASB and Private Purpose Trust are all operating as expected.
- August financial statement information will be presented in November after the fiscal year end procedures are complete.

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Submitted by:

Heather Larson, Director of Finance

Date: September 20, 2021



**Combining Balance Sheet- All Funds**  
**As of July 31, 2021**

|                                            | General<br>Fund   | Transportation<br>Vehicle<br>Fund | Capital<br>Projects<br>Fund | Debt<br>Service<br>Fund | ASB<br>Fund      | Private<br>Purpose<br>Trust Fund |
|--------------------------------------------|-------------------|-----------------------------------|-----------------------------|-------------------------|------------------|----------------------------------|
| <b>Assets</b>                              |                   |                                   |                             |                         |                  |                                  |
| Imprest Cash                               | 116,912           |                                   |                             |                         | 20,500           | 18,908                           |
| Cash on Hand                               | 178,544           | 445                               | 272,350                     |                         | 85               |                                  |
| Cash with County Treasurer                 | 3,757,738         | 168                               | 4,878,753                   | 132,587                 | 67,177           | 11,989                           |
| Minus Outstanding Warrants                 | (3,377,687)       |                                   | (4,680,426)                 |                         | (7,838)          | (11,000)                         |
| Taxes Receivable                           | 24,172,649        |                                   | 6,048                       | 17,110,559              |                  |                                  |
| Due from Other Government                  | 387,516           |                                   |                             |                         |                  |                                  |
| Accounts Receivable                        | 57,754            |                                   |                             |                         |                  |                                  |
| Inventory-Supplies & Materials             | 323,903           |                                   |                             |                         |                  |                                  |
| Inventory-Lunchrooms                       | 254,088           |                                   |                             |                         |                  |                                  |
| Inventory-USDA Commodities                 | 640,784           |                                   |                             |                         |                  |                                  |
| Prepaid Expenses                           | 672,330           |                                   | 69                          |                         | 6,385            |                                  |
| Investments                                | 49,839,215        | 1,717,192                         | 75,032,352                  | 15,337,160              | 1,675,491        | 673,861                          |
| <b>Total Assets</b>                        | <b>77,023,746</b> | <b>1,717,805</b>                  | <b>75,509,146</b>           | <b>32,580,306</b>       | <b>1,761,800</b> | <b>693,758</b>                   |
| <b>Liabilities</b>                         |                   |                                   |                             |                         |                  |                                  |
| Accounts Payable                           | 181,597           |                                   |                             |                         | (7,081)          |                                  |
| Payroll Deductions & Taxes                 | 293,910           |                                   |                             |                         |                  |                                  |
| Retainage Payable                          | 58,777            |                                   | 361,748                     |                         |                  |                                  |
| Due to Other Government Units              | 10,772            |                                   |                             |                         | 114              |                                  |
| Deferred Revenue- Taxes                    | 24,172,649        |                                   | 6,048                       | 17,110,559              |                  |                                  |
| <b>Total Liabilities</b>                   | <b>24,717,705</b> |                                   | <b>367,796</b>              | <b>17,110,559</b>       | <b>(6,967)</b>   |                                  |
| <b>Fund Balance</b>                        | <b>52,306,038</b> | <b>1,717,805</b>                  | <b>75,141,350</b>           | <b>15,469,746</b>       | <b>1,768,766</b> | <b>693,758</b>                   |
| <b>Total Liabilities and Fund Balances</b> | <b>77,023,744</b> | <b>1,717,805</b>                  | <b>75,509,146</b>           | <b>32,580,305</b>       | <b>1,761,800</b> | <b>693,758</b>                   |



**General Fund  
Budget Status  
For the Period Ending July 31, 2021**

|                                             | <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                                 | 33,789,300                | 43,147,578                  | 177,462                  | 42,944,765                     |                     | 202,812                      | 99.53%                               | 100.31%                                             |
| Local Support Non-Tax                       | 6,307,360                 | 2,642,360                   | 79,698                   | 1,702,865                      |                     | 939,494                      | 64.44%                               | 80.59%                                              |
| State, General Purpose                      | 220,540,792               | 207,822,654                 | 24,818,053               | 189,597,215                    |                     | 18,225,438                   | 91.23%                               | 90.63%                                              |
| State, Special Purpose                      | 48,562,846                | 46,593,670                  | 6,091,656                | 39,081,212                     |                     | 7,512,457                    | 83.88%                               | 93.19%                                              |
| Federal, General Purpose                    | 57,000                    | 17,000                      |                          | 612,789                        |                     | (595,789)                    | 3,604.64%                            | 90.48%                                              |
| Federal, Special Purpose                    | 14,798,722                | 23,850,758                  | 784,694                  | 10,792,509                     |                     | 13,058,248                   | 45.25%                               | 90.35%                                              |
| Revenues From Other Districts               | 1,300,000                 | 1,300,000                   | 419,263                  | 1,242,411                      |                     | 57,588                       | 95.57%                               | 135.55%                                             |
| Revenues From Other Entities                | 58,000                    | 40,000                      |                          | 65,143                         |                     | (25,143)                     | 162.86%                              | 76.11%                                              |
| <b>Total Revenues</b>                       | <b>325,414,020</b>        | <b>325,414,020</b>          | <b>32,370,829</b>        | <b>286,038,912</b>             |                     | <b>39,375,107</b>            | <b>87.90%</b>                        | <b>91.91%</b>                                       |
| <b>Expenditures by Program</b>              |                           |                             |                          |                                |                     |                              |                                      |                                                     |
| Regular Instruction                         | 192,325,626               | 191,966,062                 | 18,647,580               | 171,153,891                    | 5,547,083           | 15,265,087                   | 89.16%                               | 85.52%                                              |
| Federal Special Purpose                     |                           |                             | 257,199                  | 326,013                        | 879,094             | (1,205,107)                  |                                      |                                                     |
| Special Education Instruction               | 46,168,731                | 46,054,000                  | 3,635,467                | 39,639,326                     | 565,018             | 5,849,655                    | 86.07%                               | 87.49%                                              |
| Vocational Education                        | 14,651,722                | 15,303,800                  | 1,648,501                | 12,169,220                     | 808,362             | 2,326,217                    | 79.52%                               | 79.74%                                              |
| Compensatory Education                      | 13,896,052                | 15,357,200                  | 1,112,772                | 12,047,786                     | 146,907             | 3,162,506                    | 78.45%                               | 76.29%                                              |
| Other Instructional Programs                | 3,387,878                 | 2,116,245                   | 72,443                   | 769,639                        |                     | 1,346,605                    | 36.37%                               | 90.13%                                              |
| Community Services                          | 1,083,737                 | 1,103,737                   | 46,574                   | 550,377                        | 69,632              | 483,727                      | 49.86%                               | 186.59%                                             |
| Support Services                            | 62,686,315                | 62,299,017                  | 4,274,942                | 50,261,188                     | 5,762,218           | 6,275,610                    | 80.68%                               | 94.65%                                              |
| <b>Total Expenditures</b>                   | <b>334,200,061</b>        | <b>334,200,061</b>          | <b>29,695,483</b>        | <b>286,917,443</b>             | <b>13,778,314</b>   | <b>33,504,303</b>            | <b>85.85%</b>                        | <b>87.14%</b>                                       |
| <b>Other Financing Sources (Uses)</b>       |                           |                             |                          |                                |                     |                              |                                      |                                                     |
| Sale of Bonds                               |                           |                             |                          |                                |                     |                              |                                      |                                                     |
| Sale of Equipment                           | 5,000                     | 5,000                       | 12,808                   | 57,184                         |                     | (52,184)                     | 1,143.68%                            | 97.02%                                              |
| <b>Total Other Financing Sources (Uses)</b> | <b>5,000</b>              | <b>5,000</b>                | <b>12,808</b>            | <b>57,184</b>                  |                     | <b>(52,184)</b>              | <b>1,143.68%</b>                     | <b>97.02%</b>                                       |
| <b>Changes in Fund Balance</b>              | <b>(8,781,041)</b>        | <b>(8,781,041)</b>          | <b>2,688,154</b>         | <b>(821,346)</b>               |                     |                              |                                      |                                                     |
| <b>Beginning Fund Balance</b>               | <b>49,782,723</b>         | <b>53,127,385</b>           |                          | <b>53,127,385</b>              |                     |                              |                                      |                                                     |
| <b>Ending Fund Balance</b>                  | <b>41,001,682</b>         | <b>44,346,344</b>           |                          | <b>52,306,038</b>              |                     |                              |                                      |                                                     |



**General Fund**  
**Revenues and Other Financing Sources**  
**For the Period Ending July 31, 2021**

|                                     | 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            | 33,789,300         | 43,147,578          | 177,462           | 42,943,207             | 204,370              | 99.53%                      | 100.31%                                   |
| 41500 Timber Excise Tax             |                    |                     |                   | 1,558                  | (1,558)              |                             |                                           |
| <b>Total Local Taxes</b>            | <b>33,789,300</b>  | <b>43,147,578</b>   | <b>177,462</b>    | <b>42,944,765</b>      | <b>202,812</b>       | <b>99.53%</b>               | <b>100.31%</b>                            |
| <b>Local Support Non-Tax</b>        |                    |                     |                   |                        |                      |                             |                                           |
| 42100 Tuition & Fees                | 211,500            | 46,500              | 1,139             | 161,938                | (115,438)            | 348.25%                     | 613.94%                                   |
| 42200 Sale of Goods & Services      | 902,160            | 997,160             | 56,849            | 836,681                | 160,478              | 83.91%                      | 96.95%                                    |
| 42231 CTE Sale of Goods/Svc         | 500                | 500                 |                   |                        | 500                  | 0.00%                       | 3.47%                                     |
| 42289 Community Services            | 105,000            | 30,000              |                   |                        | 30,000               | 0.00%                       | 97.25%                                    |
| 42298 FNS Ticket Sales              | 2,900,000          | 100,000             | 217               | 8,218                  | 91,781               | 8.22%                       | 82.98%                                    |
| 42300 Investment Earnings           | 800,000            | 200,000             | 6,845             | 66,330                 | 133,669              | 33.17%                      | 63.50%                                    |
| 42500 Gifts & Donations             | 130,000            | 130,000             |                   | 104,537                | 25,462               | 80.41%                      | 61.01%                                    |
| 42501 Rebates                       | 370,000            | 370,000             | 136               | 161,670                | 208,329              | 43.69%                      | 58.89%                                    |
| 42600 Fines & Damages               | 53,200             | 98,200              | 2,157             | 82,733                 | 15,466               | 84.25%                      | 40.08%                                    |
| 42700 Rentals                       | 385,000            | 220,000             | 6,039             | 29,636                 | 190,363              | 13.47%                      | 59.63%                                    |
| 42800 Insurance Recoveries          | 200,000            | 200,000             | 6,315             | 49,353                 | 150,646              | 24.68%                      | 46.43%                                    |
| 42910 E-Rate                        | 250,000            | 250,000             |                   | 201,765                | 48,234               | 80.71%                      | 112.28%                                   |
| <b>Total Local Support Non-Tax</b>  | <b>6,307,360</b>   | <b>2,642,360</b>    | <b>79,698</b>     | <b>1,702,865</b>       | <b>939,494</b>       | <b>64.44%</b>               | <b>80.59%</b>                             |
| <b>State, General Purpose</b>       |                    |                     |                   |                        |                      |                             |                                           |
| 43100 State Apportionment           | 205,661,056        | 193,755,644         | 24,004,161        | 176,973,890            | 16,781,753           | 91.34%                      | 90.26%                                    |
| 43121 State Apportionment SPED      | 6,913,086          | 6,547,270           | 813,892           | 5,856,094              | 691,175              | 89.44%                      | 92.97%                                    |
| 43300 Local Effort Assistance       | 7,966,650          | 7,519,740           |                   | 6,767,230              | 752,509              | 89.99%                      | 98.18%                                    |
| <b>Total State, General Purpose</b> | <b>220,540,792</b> | <b>207,822,654</b>  | <b>24,818,053</b> | <b>189,597,215</b>     | <b>18,225,438</b>    | <b>91.23%</b>               | <b>90.63%</b>                             |
| <b>State, Special Purpose</b>       |                    |                     |                   |                        |                      |                             |                                           |
| 44121 Special Education             | 28,549,716         | 26,621,912          | 3,128,284         | 22,508,509             | 4,113,402            | 84.55%                      | 88.48%                                    |
| 44155 Learning Assistance           | 6,258,672          | 6,258,672           | 789,487           | 5,684,306              | 574,365              | 90.82%                      | 90.20%                                    |
| 44158 Special & Pilot Programs      | 1,529,298          | 1,597,138           | 935,479           | 1,461,873              | 135,264              | 91.53%                      | 97.09%                                    |
| 44165 Transitional Bilingual        | 2,388,883          | 2,319,257           | 280,987           | 2,031,523              | 287,733              | 87.59%                      | 99.20%                                    |
| 44174 Highly Capable                | 694,075            | 654,489             | 80,926            | 585,533                | 68,955               | 89.46%                      | 91.45%                                    |
| 44198 School Food Services          | 45,264             | 45,264              |                   | 54,247                 | (8,983)              | 119.85%                     | 178.49%                                   |
| 44199 Transportation Operations     | 9,096,938          | 9,096,938           | 876,224           | 6,743,627              | 2,353,310            | 74.13%                      | 104.41%                                   |
| 44300 Other State Agencies          |                    |                     | 266               | 11,590                 | (11,590)             |                             |                                           |
| <b>Total State, Special Purpose</b> | <b>48,562,846</b>  | <b>46,593,670</b>   | <b>6,091,656</b>  | <b>39,081,212</b>      | <b>7,512,457</b>     | <b>83.88%</b>               | <b>93.19%</b>                             |
| <b>Federal, General Purpose</b>     |                    |                     |                   |                        |                      |                             |                                           |
| 45200 General Direct Federal Grants |                    |                     |                   | 245,310                | (245,310)            |                             |                                           |



**General Fund**  
**Revenues and Other Financing Sources**  
**For the Period Ending July 31, 2021**

|                                                   | <b>Adopted<br/>Budget</b> | <b>Operating<br/>Budget</b> | <b>Month<br/>to Date</b> | <b>Fiscal Year<br/>to Date</b> | <b>Remaining<br/>Balance</b> | <b>% of<br/>Operating<br/>Budget</b> | <b>Prior Year<br/>% of<br/>Operating<br/>Budget</b> |
|---------------------------------------------------|---------------------------|-----------------------------|--------------------------|--------------------------------|------------------------------|--------------------------------------|-----------------------------------------------------|
| 45300 Impact Aid - Maint & Ops                    | 15,000                    |                             |                          | 5,741                          | (5,741)                      |                                      | 77.71%                                              |
| 45329 Impact Aid - Special Ed                     | 25,000                    |                             |                          | 2,060                          | (2,060)                      |                                      | 102.08%                                             |
| 45500 Federal Forests                             | 17,000                    | 17,000                      |                          | 359,678                        | (342,678)                    | 2,115.76%                            | 84.70%                                              |
| <b>Total Federal, General Purpose</b>             | <b>57,000</b>             | <b>17,000</b>               |                          | <b>612,789</b>                 | <b>(595,789)</b>             | <b>3,604.64%</b>                     | <b>90.48%</b>                                       |
| <b>Federal, Special Purpose</b>                   |                           |                             |                          |                                |                              |                                      |                                                     |
| 46124 Special Education Supplemental              | 4,471,504                 | 4,352,964                   | 329,344                  | 2,901,622                      | 1,451,341                    | 66.66%                               | 76.21%                                              |
| 46138 Secondary Vocational Education              | 119,992                   | 120,351                     | 4,116                    | 103,665                        | 16,685                       | 86.14%                               | 100.89%                                             |
| 46151 ESEA Disadvantaged                          | 2,899,162                 | 3,414,921                   | 275,712                  | 2,240,316                      | 1,174,604                    | 65.60%                               | 70.39%                                              |
| 46152 ESEA Other Title Grants                     | 674,784                   | 944,520                     | 66,505                   | 497,164                        | 447,355                      | 52.64%                               | 62.64%                                              |
| 46164 Limited English Proficiency                 | 166,691                   | 249,874                     | 26,712                   | 139,489                        | 110,384                      | 55.82%                               | 73.73%                                              |
| 46189 Summer Feeding Program                      |                           | 4,300,000                   | 72,952                   | 2,755,681                      | 1,544,319                    | 64.09%                               |                                                     |
| 46198 School Food Services                        | 3,100,000                 |                             |                          |                                |                              |                                      | 76.40%                                              |
| 46267 Indian Education JOM                        | 5,000                     | 5,000                       |                          |                                | 5,000                        | 0.00%                                | 118.64%                                             |
| 46268 Indian Education ED                         | 81,589                    | 81,589                      |                          | 83,446                         | (1,857)                      | 102.28%                              | 100.17%                                             |
| 46278 Youth Training Programs                     | 70,000                    | 70,000                      | 6,850                    | 70,624                         | (624)                        | 100.89%                              | 96.53%                                              |
| 46300 Federal Grants Other Entities               | 2,500,000                 | 9,701,539                   | 2,500                    | 1,512,500                      | 8,189,039                    | 15.59%                               |                                                     |
| 46321 Special Ed - Medicaid Reimb                 | 160,000                   | 160,000                     |                          | 162,032                        | (2,032)                      | 101.27%                              | 95.94%                                              |
| 46998 USDA Commodities                            | 550,000                   | 450,000                     |                          | 325,966                        | 124,033                      | 72.44%                               | 65.47%                                              |
| <b>Total Federal, Special Purpose</b>             | <b>14,798,722</b>         | <b>23,850,758</b>           | <b>784,694</b>           | <b>10,792,509</b>              | <b>13,058,248</b>            | <b>45.25%</b>                        | <b>90.35%</b>                                       |
| <b>Revenues From Other Districts</b>              |                           |                             |                          |                                |                              |                                      |                                                     |
| 47100 Program Participation                       |                           |                             | 2,271                    | 9,595                          | (9,595)                      |                                      |                                                     |
| 47121 Special Education Other Dist                | 1,300,000                 | 1,300,000                   | 416,992                  | 1,232,816                      | 67,183                       | 94.83%                               | 135.51%                                             |
| <b>Total Revenues From Other Districts</b>        | <b>1,300,000</b>          | <b>1,300,000</b>            | <b>419,263</b>           | <b>1,242,411</b>               | <b>57,588</b>                | <b>95.57%</b>                        | <b>135.55%</b>                                      |
| <b>Revenues From Other Entities</b>               |                           |                             |                          |                                |                              |                                      |                                                     |
| 48198 School Food Services                        | 40,000                    | 40,000                      |                          | 37                             | 39,963                       | 0.09%                                | 59.92%                                              |
| 48200 Private Foundations                         | 18,000                    |                             |                          | 65,106                         | (65,106)                     |                                      |                                                     |
| <b>Total Revenues From Other Entities</b>         | <b>58,000</b>             | <b>40,000</b>               |                          | <b>65,143</b>                  | <b>(25,143)</b>              | <b>162.86%</b>                       | <b>76.11%</b>                                       |
| <b>Total Revenues</b>                             | <b>325,414,020</b>        | <b>325,414,020</b>          | <b>32,370,829</b>        | <b>286,038,912</b>             | <b>39,375,107</b>            | <b>87.90%</b>                        | <b>91.91%</b>                                       |
| <b>Other Financing Sources</b>                    |                           |                             |                          |                                |                              |                                      |                                                     |
| 49300 Sale of Equipment                           | 5,000                     | 5,000                       | 12,808                   | 57,184                         | (52,184)                     | 1,143.69%                            | 97.02%                                              |
| <b>Total Other Financing Sources</b>              | <b>5,000</b>              | <b>5,000</b>                | <b>12,808</b>            | <b>57,184</b>                  | <b>(52,184)</b>              | <b>1,143.69%</b>                     | <b>97.02%</b>                                       |
| <b>Total Revenues and Other Financing Sources</b> | <b>325,419,020</b>        | <b>325,419,020</b>          | <b>32,383,637</b>        | <b>286,096,097</b>             | <b>39,322,922</b>            | <b>87.92%</b>                        | <b>91.91%</b>                                       |



**General Fund**  
**Expenditures by State Program**  
**For the Period Ending July 31, 2021**

|                                            | Adopted<br>Budget  | Operating<br>Budget | Month<br>to Date  | Fiscal Year<br>to Date | Encumbrances     | Remaining<br>Balance | % of<br>Operating<br>Budget | Prior Year<br>% of<br>Operating<br>Budget |
|--------------------------------------------|--------------------|---------------------|-------------------|------------------------|------------------|----------------------|-----------------------------|-------------------------------------------|
| <b>Regular Instruction</b>                 |                    |                     |                   |                        |                  |                      |                             |                                           |
| 01 Basic Education                         | 189,629,833        | 189,270,269         | 18,431,082        | 168,769,606            | 5,543,151        | 14,957,511           | 89.17%                      | 85.41%                                    |
| 02 Alternative Learning Experience         | 1,861,223          | 1,861,223           | 145,051           | 1,602,223              | 1,666            | 257,333              | 86.08%                      | 97.63%                                    |
| 03 Dropout Reengagement                    | 834,570            | 834,570             | 71,446            | 782,061                | 2,266            | 50,242               | 93.71%                      | 91.78%                                    |
| <b>Total Regular Instruction</b>           | <b>192,325,626</b> | <b>191,966,062</b>  | <b>18,647,580</b> | <b>171,153,891</b>     | <b>5,547,083</b> | <b>15,265,087</b>    | <b>89.16%</b>               | <b>85.52%</b>                             |
| <b>Federal Special Purpose</b>             |                    |                     |                   |                        |                  |                      |                             |                                           |
| 12 ESSER II                                |                    |                     | (1,702)           | 1,724                  |                  | (1,724)              |                             |                                           |
| 13 ESSER III                               |                    |                     | 258,902           | 324,289                | 879,094          | (1,203,383)          |                             |                                           |
| <b>Total Federal Special Purpose</b>       |                    |                     | <b>257,199</b>    | <b>326,013</b>         | <b>879,094</b>   | <b>(1,205,107)</b>   |                             |                                           |
| <b>Special Education Instruction</b>       |                    |                     |                   |                        |                  |                      |                             |                                           |
| 21 Special Education                       | 41,889,304         | 41,889,304          | 3,356,137         | 36,551,613             | 565,018          | 4,772,672            | 87.26%                      | 87.49%                                    |
| 24 Federal Special Education               | 4,279,427          | 4,164,696           | 279,329           | 3,087,713              |                  | 1,076,982            | 74.14%                      | 84.97%                                    |
| <b>Total Special Education Instruction</b> | <b>46,168,731</b>  | <b>46,054,000</b>   | <b>3,635,467</b>  | <b>39,639,326</b>      | <b>565,018</b>   | <b>5,849,655</b>     | <b>86.07%</b>               | <b>87.49%</b>                             |
| <b>Vocational Education</b>                |                    |                     |                   |                        |                  |                      |                             |                                           |
| 31 Career & Technical Education            | 11,865,423         | 12,517,153          | 1,487,276         | 9,886,769              | 661,303          | 1,969,080            | 78.99%                      | 81.68%                                    |
| 34 CTE Middle School Grant                 | 2,670,163          | 2,670,163           | 161,277           | 2,161,780              | 147,059          | 361,323              | 80.96%                      | 70.98%                                    |
| 38 CTE Carl Perkins Grant                  | 116,136            | 116,484             | (52)              | 120,670                |                  | (4,186)              | 103.59%                     | 102.23%                                   |
| <b>Total Vocational Education</b>          | <b>14,651,722</b>  | <b>15,303,800</b>   | <b>1,648,501</b>  | <b>12,169,220</b>      | <b>808,362</b>   | <b>2,326,217</b>     | <b>79.52%</b>               | <b>79.74%</b>                             |
| <b>Compensatory Education</b>              |                    |                     |                   |                        |                  |                      |                             |                                           |
| 51 Title I, Federal Disadvantaged          | 2,808,534          | 3,305,189           | 232,210           | 2,535,241              |                  | 769,947              | 76.70%                      | 77.37%                                    |
| 52 Federal School Improvement              | 653,101            | 914,169             | 52,449            | 547,852                |                  | 366,316              | 59.93%                      | 73.62%                                    |
| 55 Learning Assistance Program             | 6,057,561          | 6,594,367           | 557,249           | 5,685,542              | 105,764          | 803,060              | 86.22%                      | 80.94%                                    |
| 58 State Special Pilot                     | 1,457,393          | 1,540,986           | 42,381            | 629,878                | 39,893           | 871,214              | 40.87%                      | 42.24%                                    |
| 64 Fed Limited English Proficiency         | 161,335            | 241,845             | 10,883            | 145,890                |                  | 95,954               | 60.32%                      | 80.31%                                    |
| 65 Transitional Bilingual -State           | 2,638,883          | 2,638,883           | 204,636           | 2,394,777              | 1,250            | 242,855              | 90.75%                      | 83.17%                                    |
| 67 Indian Ed Johnson OMalley               | 5,000              | 7,516               |                   | 259                    |                  | 7,256                | 3.45%                       | 46.93%                                    |
| 68 Indian Ed Title IV                      | 114,245            | 114,245             | 12,962            | 108,343                |                  | 5,901                | 94.83%                      | 97.48%                                    |
| <b>Total Compensatory Education</b>        | <b>13,896,052</b>  | <b>15,357,200</b>   | <b>1,112,772</b>  | <b>12,047,786</b>      | <b>146,907</b>   | <b>3,162,506</b>     | <b>78.45%</b>               | <b>76.29%</b>                             |
| <b>Other Instructional Programs</b>        |                    |                     |                   |                        |                  |                      |                             |                                           |



**General Fund  
Expenditures by State Program  
For the Period Ending July 31, 2021**

|                                                        | <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> |
|--------------------------------------------------------|---------------------------|-----------------------------|--------------------------|--------------------------------|---------------------|------------------------------|--------------------------------------|-----------------------------------------------------|
| 74 State Highly Capable                                | 607,240                   | 607,240                     | 45,891                   | 497,658                        |                     | 109,581                      | 81.95%                               | 88.39%                                              |
| 78 Federal Youth Training Program                      | 114,478                   | 114,478                     | 11,439                   | 106,071                        |                     | 8,406                        | 92.66%                               | 88.40%                                              |
| 79 Other Instructional Programs                        | 2,666,160                 | 1,394,527                   | 15,112                   | 165,909                        |                     | 1,228,617                    | 11.90%                               | 97.23%                                              |
| <b>Total Other Instructional Programs</b>              | <b>3,387,878</b>          | <b>2,116,245</b>            | <b>72,443</b>            | <b>769,639</b>                 |                     | <b>1,346,605</b>             | <b>36.37%</b>                        | <b>90.13%</b>                                       |
| <b>Community Services</b>                              |                           |                             |                          |                                |                     |                              |                                      |                                                     |
| 89 Community Service                                   | 1,083,737                 | 1,103,737                   | 46,574                   | 550,377                        | 69,632              | 483,727                      | 49.86%                               | 167.41%                                             |
| <b>Total Community Services</b>                        | <b>1,083,737</b>          | <b>1,103,737</b>            | <b>46,574</b>            | <b>550,377</b>                 | <b>69,632</b>       | <b>483,727</b>               | <b>49.86%</b>                        | <b>186.59%</b>                                      |
| <b>Support Services</b>                                |                           |                             |                          |                                |                     |                              |                                      |                                                     |
| 97 District Wide Support                               | 42,012,303                | 41,627,480                  | 3,003,406                | 36,517,716                     | 2,618,958           | 2,490,805                    | 87.73%                               | 97.51%                                              |
| 98 School Food Services                                | 7,724,737                 | 7,724,737                   | 357,480                  | 4,911,599                      | 1,388,159           | 1,424,978                    | 63.58%                               | 80.77%                                              |
| 99 Pupil Transportation                                | 12,949,275                | 12,946,800                  | 914,055                  | 8,831,872                      | 1,755,101           | 2,359,826                    | 68.22%                               | 93.06%                                              |
| <b>Total Support Services</b>                          | <b>62,686,315</b>         | <b>62,299,017</b>           | <b>4,274,942</b>         | <b>50,261,188</b>              | <b>5,762,218</b>    | <b>6,275,610</b>             | <b>80.68%</b>                        | <b>94.65%</b>                                       |
| <b>Total Expenditures</b>                              | <b>334,200,061</b>        | <b>334,200,061</b>          | <b>29,695,483</b>        | <b>286,917,443</b>             | <b>13,778,314</b>   | <b>33,504,303</b>            | <b>85.85%</b>                        | <b>87.14%</b>                                       |
| <b>Other Financing Sources (Uses)</b>                  |                           |                             |                          |                                |                     |                              |                                      |                                                     |
| <b>Total Expenditures and Other<br/>Financing Uses</b> | <b>334,200,061</b>        | <b>334,200,061</b>          | <b>29,695,483</b>        | <b>286,917,443</b>             | <b>13,778,314</b>   | <b>33,504,303</b>            | <b>85.85%</b>                        | <b>87.14%</b>                                       |



**Transportation Vehicle Fund**  
**Budget Status**  
**For the Period Ending July 31, 2021**

|                                             | <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                       | 57,233                    | 230                      | 3,638                          |                     | 53,595                       | 6.36%                              | 136.22%                                           |
| State, Special Purpose                      |                           |                          |                                |                     |                              |                                    |                                                   |
| State Transp Reimbursement                  | 1,079,892                 |                          |                                |                     | 1,079,892                    | 0.00%                              | 0.00%                                             |
| Federal, Special Purpose                    |                           |                          |                                |                     |                              |                                    |                                                   |
| <b>Total Revenues</b>                       | <b>1,137,125</b>          | <b>230</b>               | <b>3,638</b>                   |                     | <b>1,133,487</b>             | <b>0.32%</b>                       | <b>10.49%</b>                                     |
| <b>Expenditures</b>                         |                           |                          |                                |                     |                              |                                    |                                                   |
| Vehicles                                    |                           |                          |                                |                     |                              |                                    |                                                   |
| Buses                                       | 4,663,186                 |                          | 1,713,069                      | 71,844              | 2,878,273                    | 36.74%                             | 28.34%                                            |
| Equipment Capitalized                       |                           |                          | 231,842                        |                     | (231,842)                    |                                    |                                                   |
| <b>Total Expenditures</b>                   | <b>4,663,186</b>          |                          | <b>1,944,911</b>               | <b>71,844</b>       | <b>2,646,431</b>             | <b>41.71%</b>                      | <b>28.34%</b>                                     |
| <b>Other Financing Sources (Uses)</b>       |                           |                          |                                |                     |                              |                                    |                                                   |
| Sale of Equipment                           |                           | 34,248                   | 144,719                        |                     | (144,719)                    |                                    |                                                   |
| <b>Total Other Financing Sources (Uses)</b> |                           | <b>34,248</b>            | <b>144,719</b>                 |                     | <b>(144,719)</b>             |                                    |                                                   |
| <b>Change in Fund Balance</b>               | <b>(3,526,061)</b>        | <b>34,478</b>            | <b>(1,796,554)</b>             |                     |                              |                                    |                                                   |
| <b>Beginning Fund Balance</b>               | <b>3,526,061</b>          |                          | <b>3,514,359</b>               |                     |                              |                                    |                                                   |
| <b>Ending Fund Balance</b>                  |                           |                          | <b>1,717,805</b>               |                     |                              |                                    |                                                   |



**Capital Projects  
Budget Status  
For the Period Ending July 31, 2021**

|                                             | <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                                 | 470,000                   | 470                      | 457,737                        |                     | 12,263                                     | 97.39%                             | 99.98%                                            |
| Local Support Non-Tax                       | 2,364,795                 | 102,891                  | 5,567,007                      |                     | (3,202,212)                                | 235.41%                            | 117.60%                                           |
| State, Special Purpose                      | 8,000,000                 | 239,134                  | 13,126,657                     |                     | (5,126,657)                                | 164.08%                            | 84.21%                                            |
| Revenues From Other Entities                |                           |                          |                                |                     |                                            |                                    |                                                   |
| <b>Total Revenues</b>                       | <b>10,834,795</b>         | <b>342,495</b>           | <b>19,151,401</b>              |                     | <b>(8,316,606)</b>                         | <b>176.76%</b>                     | <b>86.25%</b>                                     |
| <b>Expenditures</b>                         |                           |                          |                                |                     |                                            |                                    |                                                   |
| Sites                                       | 3,555,000                 |                          | 2,176,725                      | 874,835             | 1,378,275                                  | 61.23%                             | 48.93%                                            |
| Buildings                                   | 70,048,000                | 5,116,272                | 50,347,655                     | 43,127,816          | 19,700,345                                 | 71.88%                             | 85.58%                                            |
| Equipment                                   | 6,597,000                 | 387,621                  | 1,160,346                      | 1,778,324           | 5,436,654                                  | 17.59%                             | 108.40%                                           |
| Energy                                      |                           |                          |                                |                     |                                            |                                    |                                                   |
| Sale & Lease                                |                           |                          |                                | 628                 |                                            |                                    |                                                   |
| Bond/Levy Issue                             |                           |                          |                                | 4,304               |                                            |                                    |                                                   |
| <b>Total Expenditures</b>                   | <b>80,200,000</b>         | <b>5,503,893</b>         | <b>53,684,726</b>              | <b>45,785,907</b>   | <b>26,515,274</b>                          | <b>66.94%</b>                      | <b>83.98%</b>                                     |
| <b>Other Financing Sources (Uses)</b>       |                           |                          |                                |                     |                                            |                                    |                                                   |
| Sale of Real Property                       |                           |                          |                                |                     |                                            |                                    |                                                   |
| Sale of Equipment                           |                           |                          | 200                            |                     | (200)                                      |                                    |                                                   |
| <b>Total Other Financing Sources (Uses)</b> |                           |                          | <b>200</b>                     |                     | <b>(200)</b>                               |                                    |                                                   |
| <b>Change in Fund Balance</b>               | <b>(69,365,205)</b>       | <b>(5,161,400)</b>       | <b>(34,533,121)</b>            |                     |                                            |                                    |                                                   |
| <b>Beginning Fund Balance</b>               | <b>117,529,262</b>        |                          | <b>109,674,472</b>             |                     |                                            |                                    |                                                   |
| <b>Ending Fund Balance</b>                  | <b>48,164,057</b>         |                          | <b>75,141,350</b>              |                     |                                            |                                    |                                                   |

**Debt Service**  
**Budget Status**  
**For the Period Ending July 31, 2021**

|                                                 | <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                                     | 38,115,940                | 131,982                  | 37,271,439                     | 844,501                      | 97.78%                             | 98.44%                                            |
| Local Support Non-Tax                           | 120,793                   | 2,240                    | 14,952                         | 105,841                      | 12.38%                             | 36.34%                                            |
| <b>Total Revenues</b>                           | <b>38,236,733</b>         | <b>134,222</b>           | <b>37,286,391</b>              | <b>950,342</b>               | <b>97.51%</b>                      | <b>98.01%</b>                                     |
| <b>Expenditures</b>                             |                           |                          |                                |                              |                                    |                                                   |
| Bond Issuance Costs                             | 250,000                   |                          | 1,200                          | 248,800                      | 0.48%                              |                                                   |
| Principal Payments                              | 22,435,000                |                          | 22,435,000                     |                              | 100.00%                            | 100.00%                                           |
| Interest Long Term Debt                         | 15,935,894                |                          | 15,935,894                     |                              | 100.00%                            | 100.00%                                           |
| <b>Total Expenditures</b>                       | <b>38,620,894</b>         |                          | <b>38,372,094</b>              | <b>248,800</b>               | <b>99.36%</b>                      | <b>100.00%</b>                                    |
| <b>Other Financing Sources (Uses)</b>           |                           |                          |                                |                              |                                    |                                                   |
| <b>Total Other Financing<br/>Sources (Uses)</b> |                           |                          |                                |                              |                                    |                                                   |
| <b>Change in Fund Balance</b>                   | <b>(384,161)</b>          | <b>134,221</b>           | <b>(1,085,702)</b>             |                              |                                    |                                                   |
| <b>Beginning Fund Balance</b>                   | <b>15,392,397</b>         |                          | <b>16,555,449</b>              |                              |                                    |                                                   |
| <b>Ending Fund Balance</b>                      | <b>15,008,236</b>         |                          | <b>15,469,746</b>              |                              |                                    |                                                   |



**Associated Student Body Fund**  
**Budget Status**  
**For the Period Ending July 31, 2021**

|                               | <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          | 1,924,737                 | 379                      | 72,338                         |                     | 1,852,398                    | 3.76%                              | 31.85%                                            |
| Athletics                     | 1,444,116                 | 2,522                    | 89,039                         |                     | 1,355,076                    | 6.17%                              | 36.13%                                            |
| Classes                       | 226,575                   | 250                      | 2,940                          |                     | 223,635                      | 1.30%                              | 1.74%                                             |
| Clubs                         | 2,168,152                 | 7,366                    | 213,035                        |                     | 1,955,116                    | 9.83%                              | 27.74%                                            |
| Private Money                 | 436,447                   | 1                        | 20,786                         |                     | 415,661                      | 4.76%                              | 8.19%                                             |
| <b>Total Revenues</b>         | <b>6,200,027</b>          | <b>10,518</b>            | <b>398,139</b>                 |                     | <b>5,801,887</b>             | <b>6.42%</b>                       | <b>28.62%</b>                                     |
| <b>Expenditures</b>           |                           |                          |                                |                     |                              |                                    |                                                   |
| General Student Body          | 1,489,773                 | 357                      | 47,550                         |                     | 1,442,222                    | 3.19%                              | 14.94%                                            |
| Athletics                     | 1,617,825                 | 7,774                    | 215,812                        |                     | 1,402,012                    | 13.34%                             | 41.21%                                            |
| Classes                       | 215,250                   | 1,456                    | 16,439                         |                     | 198,810                      | 7.64%                              | 4.82%                                             |
| Clubs                         | 2,096,136                 | 14,878                   | 238,987                        |                     | 1,857,148                    | 11.40%                             | 26.86%                                            |
| Private Money                 | 438,009                   | 328                      | 17,632                         |                     | 420,376                      | 4.03%                              | 6.66%                                             |
| <b>Total Expenditures</b>     | <b>5,856,993</b>          | <b>24,795</b>            | <b>536,422</b>                 |                     | <b>5,320,570</b>             | <b>9.16%</b>                       | <b>27.03%</b>                                     |
| <b>Transfers In</b>           |                           |                          |                                |                     |                              |                                    |                                                   |
| General Student Body          |                           |                          | 9,642                          |                     |                              |                                    |                                                   |
| Athletics                     |                           | 1,000                    | 8,234                          |                     |                              |                                    |                                                   |
| Classes                       |                           |                          | 9,200                          |                     |                              |                                    |                                                   |
| Clubs                         |                           |                          | 5,300                          |                     |                              |                                    |                                                   |
| Private Money                 |                           |                          |                                |                     |                              |                                    |                                                   |
| <b>Total Transfers In</b>     |                           | <b>1,000</b>             | <b>32,376</b>                  |                     |                              |                                    |                                                   |
| <b>Transfers Out</b>          |                           |                          |                                |                     |                              |                                    |                                                   |
| General Student Body          |                           | (1,000)                  | (13,483)                       |                     |                              |                                    |                                                   |
| Athletics                     |                           |                          | (50)                           |                     |                              |                                    |                                                   |
| Classes                       |                           |                          | (10,700)                       |                     |                              |                                    |                                                   |
| Clubs                         |                           |                          | (8,142)                        |                     |                              |                                    |                                                   |
| Private Money                 |                           |                          |                                |                     |                              |                                    |                                                   |
| <b>Total Transfers Out</b>    |                           | <b>(1,000)</b>           | <b>(32,376)</b>                |                     |                              |                                    |                                                   |
| <b>Change in Fund Balance</b> | <b>343,034</b>            | <b>(14,277)</b>          | <b>(138,283)</b>               |                     |                              |                                    |                                                   |
| <b>Beginning Fund Balance</b> | <b>1,663,359</b>          |                          | <b>1,907,050</b>               |                     |                              |                                    |                                                   |
| <b>Ending Fund Balance</b>    | <b>2,006,393</b>          |                          | <b>1,768,766</b>               |                     |                              |                                    |                                                   |



**Private Purpose Trust Fund**  
**Statement of Changes in Fiduciary Net Position**  
**For the Period Ending July 31, 2021**

|                                                                  | <b>Month<br/>to Date</b> | <b>Fiscal Year<br/>to Date</b> |
|------------------------------------------------------------------|--------------------------|--------------------------------|
| <b>Revenues</b>                                                  |                          |                                |
| Scholarship Revenue                                              |                          | 85,726                         |
| Interest Allocation                                              | 99                       | 844                            |
| <b>Total Revenues</b>                                            | <b>99</b>                | <b>86,571</b>                  |
| <b>Expenditures</b>                                              |                          |                                |
| Scholarship Awards                                               | 42,850                   | 128,240                        |
| Scholarship Award Returns                                        |                          | (500)                          |
| <b>Total Expenditures</b>                                        | <b>42,850</b>            | <b>127,740</b>                 |
| <b>Net Increase (Decrease) of Revenues<br/>Over Expenditures</b> | <b>(42,750)</b>          | <b>(41,169)</b>                |
| <b>Beginning Fund Balance</b>                                    |                          | 734,928                        |
| <b>Ending Fund Balance</b>                                       |                          | <b>693,758</b>                 |