



PUYALLUP
SCHOOL DISTRICT
A Tradition of Excellence

July 2022 Financial Statements

Key Messages

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

- In July, scholarships amounting to \$39,200 were paid out of the Private Purpose Trust Fund. A total of 56 scholarship recipients across 3 high schools received awards ranging from \$100 to \$1700.
- August financial statement information will be presented in November after the fiscal year end procedures have been completed.

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Submitted by: _____

Amie Day, Director of Accounting & Finance

Date: September 19 2022



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

	General Fund	Transportation Vehicle Fund	Capital Projects Fund	Debt Service Fund	ASB Fund	Private Purpose Trust Fund
Assets						
Imprest Cash	138,753				20,600	
Cash on Hand	113,419				15	
Cash with County Treasurer	5,248,099	573	976,648	116,164	18,374	12,286
Minus Outstanding Warrants	(5,034,877)		(849,633)		(7,923)	(11,850)
Taxes Receivable	25,883,120		1,902	18,610,296		
Due from Other Government	548,165		3,478			
Accounts Receivable	66,553					
Inventory-Supplies & Materials	355,878					
Inventory-Lunchrooms	338,379					
Inventory-USDA Commodities	218,425					
Prepaid Expenses	1,879,525				31,611	
Investments	43,451,582	3,037,421	47,050,631	17,958,973	1,773,667	716,530
Total Assets	73,207,021	3,037,994	47,183,026	36,685,433	1,836,344	716,966
Liabilities						
Accounts Payable	720		30		(2,405)	
Payroll Deductions & Taxes	478,015					
Retainage Payable	93,704		239,719			
Due to Other Government Units	293,389				541	126
Deferred Revenue- Taxes	25,883,120		1,902	18,610,296		
Total Liabilities	26,748,948		241,651	18,610,296	(1,864)	126
Fund Balance	46,458,072	3,037,993	46,941,375	18,075,137	1,838,208	716,840
Total Liabilities and Fund Balances	73,207,020	3,037,993	47,183,025	36,685,433	1,836,343	716,966



**General Fund
Budget Status
For the Period Ending July 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	159,194	53,760,399		136,421	99.75%	99.53%
Local Support Non-Tax	2,946,507	2,846,507	131,260	2,093,989		752,517	73.56%	64.44%
State, General Purpose	211,693,043	207,418,318	25,539,376	187,056,456		20,361,861	90.18%	91.23%
State, Special Purpose	48,268,491	47,861,613	6,479,770	41,824,481		6,037,131	87.39%	83.88%
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	3,593,706	31,987,042		2,425,882	92.95%	45.25%
Revenues From Other Districts	1,500,000	1,500,000	485,104	1,444,553		55,446	96.30%	95.57%
Revenues From Other Entities	40,000	40,000		49,107		(9,107)	122.77%	162.86%
Total Revenues	346,623,010	347,993,184	36,388,413	318,353,381		29,639,802	91.48%	87.90%
Expenditures by Program								
Regular Instruction	200,087,127	191,958,072	20,618,079	187,494,904	3,073,095	1,390,072	97.67%	89.16%
Federal Special Purpose	8,592,514	14,578,999	596,236	7,559,004	112,379	6,907,615	51.85%	
Fed Spec Purp ESSER III ARP	1,000,000	1,048,520	314,353	429,187	1,354	617,978	40.93%	
Special Education Instruction	46,822,034	48,292,587	3,844,177	42,059,967	586,451	5,646,168	87.09%	86.07%
Vocational Education	14,514,621	15,468,957	1,195,767	12,063,566	670,607	2,734,783	77.99%	79.52%
Compensatory Education	14,451,881	15,022,343	1,163,981	13,509,861	27,078	1,485,403	89.93%	78.45%
Other Instructional Programs	3,361,014	861,014	30,769	363,276		497,737	42.19%	36.37%
Community Services	1,293,428	1,310,779	58,232	733,555	70,901	506,322	55.96%	49.86%
Support Services	63,744,439	65,325,787	4,737,227	61,222,831	5,641,313	(1,538,357)	93.72%	80.68%
Total Expenditures	353,867,058	353,867,058	32,558,825	325,436,154	10,183,178	18,247,725	91.97%	85.85%
Other Financing Sources (Uses)								
Sale of Bonds								
Sale of Equipment	5,000	5,000	78	43,980		(38,980)	879.60%	1,143.69%
Other Fin Sources Transfers In								
Total Other Financing Sources (Uses)	5,000	5,000	78	43,980		(38,980)	879.60%	1,143.69%
Changes in Fund Balance	(7,239,048)	(5,868,874)	3,829,666	(7,038,793)				
Beginning Fund Balance	52,150,000	53,496,865		53,496,865				
Ending Fund Balance	44,910,952	47,627,991		46,458,072				



**General Fund
Revenues and Other Financing Sources
For the Period Ending July 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	159,194	53,758,522	138,298	99.74%	99.53%
41500 Timber Excise Tax				1,876	(1,876)		
Total Local Taxes	53,230,845	53,896,821	159,194	53,760,399	136,421	99.75%	99.53%
Local Support Non-Tax							
42100 Tuition & Fees	195,500	195,500	55	166,003	29,496	84.91%	348.25%
42200 Sale of Goods & Services	942,307	942,307	30,360	755,188	187,118	80.14%	83.91%
42231 CTE Sale of Goods/Svc	500	500		71	429	14.20%	0.00%
42289 Community Services	105,000	105,000		74,618	30,381	71.07%	0.00%
42298 FNS Ticket Sales		100,000	(1,786)	85,821	14,178	85.82%	8.22%
42300 Investment Earnings	315,000	115,000	53,500	175,761	(60,761)	152.84%	33.17%
42500 Gifts & Donations	125,000	125,000	3,000	58,591	66,408	46.87%	80.41%
42501 Rebates	360,000	360,000	828	150,166	209,833	41.71%	43.69%
42600 Fines & Damages	68,200	68,200	1,451	94,111	(25,911)	137.99%	84.25%
42700 Rentals	385,000	385,000	5,032	176,136	208,863	45.75%	13.47%
42800 Insurance Recoveries	200,000	200,000	38,819	262,620	(62,620)	131.31%	24.68%
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	131,260	2,093,989	752,517	73.56%	64.44%
State, General Purpose							
43100 State Apportionment	199,010,676	197,133,383	24,747,985	178,467,556	18,665,826	90.53%	91.34%
43121 State Apportionment SPED	6,500,369	6,356,754	791,391	5,698,236	658,518	89.64%	89.44%
43300 Local Effort Assistance	6,181,998	3,928,181		2,890,664	1,037,516	73.59%	89.99%
Total State, General Purpose	211,693,043	207,418,318	25,539,376	187,056,456	20,361,861	90.18%	91.23%
State, Special Purpose							
44100 State Special Purpose		97,067		97,067		100.00%	
44121 Special Education	27,809,732	26,775,618	3,178,661	22,863,411	3,912,206	85.39%	84.55%
44155 Learning Assistance	5,844,496	6,232,701	729,480	5,252,259	980,441	84.27%	90.82%
44158 Special & Pilot Programs	1,589,564	1,668,040	898,982	1,504,776	163,263	90.21%	91.53%
44165 Transitional Bilingual	2,284,340	2,304,978	302,420	2,184,200	120,777	94.76%	87.59%
44174 Highly Capable	667,710	662,560	82,848	598,601	63,958	90.35%	89.46%
44198 School Food Services	45,264	45,264	23,295	215,555	(170,291)	476.22%	119.85%
44199 Transportation Operations	10,027,385	10,027,385	1,264,081	9,101,388	925,996	90.77%	74.13%
44300 Other State Agencies		48,000		7,220	40,779	15.04%	
Total State, Special Purpose	48,268,491	47,861,613	6,479,770	41,824,481	6,037,131	87.39%	83.88%
Federal, General Purpose							



**General Fund
Revenues and Other Financing Sources
For the Period Ending July 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	214,136	3,103,193	3,468,170	47.22%	
46113 Fed Special Purpose ESSER III	11,019,880	9,755,395	621,172	4,445,460	5,309,934	45.57%	
46114 Fed Special Purp ESSER III ARP		1,129,500	21,527	138,651	990,848	12.28%	
46123 Special Education ARP IDEA		1,142,019	9,706	83,830	1,058,188	7.34%	
46124 Special Education Supplemental	3,987,031	4,379,601	358,867	3,156,589	1,223,011	72.07%	66.66%
46138 Secondary Vocational Education	120,000	118,214	984	118,515	(301)	100.25%	86.14%
46151 ESEA Disadvantaged	3,441,152	3,415,219	457,177	3,397,730	17,488	99.49%	65.60%
46152 ESEA Other Title Grants	712,061	721,217	76,957	673,699	47,517	93.41%	52.64%
46164 Limited English Proficiency	180,000	177,454	28,534	147,171	30,282	82.94%	55.82%
46198 School Food Services	6,100,000	6,135,942	1,754,312	9,209,054	(3,073,112)	150.08%	
46267 Indian Education JOM	5,000	5,000		1,081	3,919	21.62%	0.00%
46268 Indian Education ED	82,000	82,000	8,970	99,765	(17,765)	121.66%	102.28%
46278 Youth Training Programs	70,000	70,000	6,986	72,179	(2,179)	103.11%	100.89%
46300 Federal Grants Other Entities	2,500,000						15.59%
46321 Special Ed - Medicaid Reimb	160,000	160,000	34,372	201,780	(41,780)	126.11%	101.27%
46998 USDA Commodities	550,000	550,000		359,316	190,683	65.33%	72.44%
Total Federal, Special Purpose	28,927,124	34,412,925	3,593,706	31,987,042	2,425,882	92.95%	45.25%
Revenues From Other Districts							
47100 Program Participation				8,384	(8,384)		
47121 Special Education Other Dist	1,500,000	1,500,000	485,104	1,436,169	63,830	95.74%	94.83%
Total Revenues From Other Districts	1,500,000	1,500,000	485,104	1,444,553	55,446	96.30%	95.57%
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%
Total Revenues From Other Entities	40,000	40,000		49,107	(9,107)	122.77%	162.86%
Total Revenues	346,623,010	347,993,184	36,388,413	318,353,381	29,639,802	91.48%	87.90%
Other Financing Sources							
49300 Sale of Equipment	5,000	5,000	78	43,979	(38,979)	879.59%	1,143.69%
Total Other Financing Sources	5,000	5,000	78	43,979	(38,979)	879.59%	1,143.69%



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

	Adopted Budget	Operating Budget	Month to Date	Fiscal Year to Date	Remaining Balance	% of Operating Budget	Prior Year % of Operating Budget
Total Revenues and Other Financing Sources	346,628,010	347,998,184	36,388,491	318,397,361	29,600,822	91.49%	87.92%

General Fund
Expenditures by State Program
For the Period Ending July 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	20,142,541	181,916,732	3,054,721	1,255,098	97.69%	89.17%
02 Alternative Learning Experience	3,413,802	4,735,377	401,826	4,604,853	17,126	113,397	97.24%	86.08%
03 Dropout Reengagement	969,495	996,143	73,711	973,318	1,248	21,576	97.71%	93.71%
Total Regular Instruction	200,087,127	191,958,072	20,618,079	187,494,904	3,073,095	1,390,072	97.67%	89.16%
Federal Special Purpose SLFRF								
Total Federal Special Purpose SLFRF								
Federal Special Purpose								
12 ESSER II		5,986,485	250,600	3,295,662		2,690,822	55.05%	
13 ESSER III	8,592,514	8,592,514	345,635	4,263,342	112,379	4,216,792	49.62%	
Total Federal Special Purpose	8,592,514	14,578,999	596,236	7,559,004	112,379	6,907,615	51.85%	
Fed Spec Purp ESSER III ARP								
14 ESSER III ARP	1,000,000	1,048,520	314,353	429,187	1,354	617,978	40.93%	
Total Fed Spec Purp ESSER III ARP	1,000,000	1,048,520	314,353	429,187	1,354	617,978	40.93%	
Special Education Instruction								
21 Special Education	42,998,835	42,998,835	3,419,122	37,090,856	524,051	5,383,927	86.26%	87.26%
23 Special Education ARP IDEA		1,104,895	14,574	149,042	62,400	893,452	13.49%	
24 Federal Special Education	3,823,199	4,188,857	410,479	4,820,068		(631,211)	115.07%	74.14%
Total Special Education Instruction	46,822,034	48,292,587	3,844,177	42,059,967	586,451	5,646,168	87.09%	86.07%
Vocational Education								
31 Career & Technical Education	11,512,501	12,209,286	805,782	9,510,874	453,598	2,244,813	77.90%	78.99%
34 CTE Middle School Grant	2,886,021	3,145,299	389,985	2,437,443	217,009	490,846	77.49%	80.96%
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	1,195,767	12,063,566	670,607	2,734,783	77.99%	79.52%
Compensatory Education								
51 Title I, Federal Disadvantaged	3,519,064	3,590,518	307,819	3,667,610		(77,092)	102.15%	76.75%
52 Federal School Improvement	688,913	697,773	23,405	714,502		(16,729)	102.40%	59.93%

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

	Adopted Budget	Operating Budget	Month to Date	Fiscal Year to Date	Encumbrances	Remaining Balance	% of Operating Budget	Prior Year % of Operating Budget
55 Learning Assistance Program	5,699,093	6,087,298	455,305	5,444,818	15,967	626,512	89.45%	86.22%
58 State Special Pilot	1,505,866	1,594,648	112,977	807,989	370	786,288	50.67%	40.78%
64 Fed Limited English Proficiency	174,149	171,686	26,932	169,692		1,993	98.84%	60.32%
65 Transitional Bilingual -State	2,734,339	2,734,339	219,565	2,533,807	1,250	199,281	92.67%	90.75%
67 Indian Ed Johnson OMalley	5,000	20,624	53	10,017		10,606	48.57%	3.45%
68 Indian Ed Title IV	125,457	125,457	13,626	119,118		6,338	94.95%	94.83%
69 Compensatory Other			4,296	42,304	9,491	(51,795)		
Total Compensatory Education	14,451,881	15,022,343	1,163,981	13,509,861	27,078	1,485,403	89.93%	78.45%
Other Instructional Programs								
74 State Highly Capable	573,338	573,338	9,741	121,826		451,511	21.25%	81.95%
78 Federal Youth Training Program	121,858	121,858	7,839	90,770		31,087	74.49%	92.66%
79 Other Instructional Programs	2,665,818	165,818	13,188	150,679		15,138	90.87%	11.90%
Total Other Instructional Programs	3,361,014	861,014	30,769	363,276		497,737	42.19%	36.37%
Community Services								
89 Community Service	1,293,428	1,310,779	58,232	733,555	70,901	506,322	55.96%	49.86%
Total Community Services	1,293,428	1,310,779	58,232	733,555	70,901	506,322	55.96%	49.86%
Support Services								
97 District Wide Support	42,767,267	44,297,027	3,114,498	41,376,113	2,818,182	102,731	93.41%	87.73%
98 School Food Services	8,132,855	8,168,797	622,524	7,904,811	1,595,707	(1,331,721)	96.77%	63.58%
99 Pupil Transportation	12,844,317	12,859,963	1,000,204	11,941,906	1,227,424	(309,367)	92.86%	68.22%
Total Support Services	63,744,439	65,325,787	4,737,227	61,222,831	5,641,313	(1,538,357)	93.72%	80.68%
Total Expenditures	353,867,058	353,867,058	32,558,825	325,436,154	10,183,178	18,247,725	91.97%	85.85%
Other Financing Sources (Uses)								
Total Expenditures and Other Financing Uses	353,867,058	353,867,058	32,558,825	325,436,154	10,183,178	18,247,725	91.97%	85.85%



**Transportation Vehicle Fund
Budget Status
For the Period Ending July 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	4,092	11,120		669	94.33%	6.36%
State, Special Purpose							
State Transp Reimbursement	1,087,489				1,087,489	0.00%	0.00%
Federal, Special Purpose							
Total Revenues	1,099,278	4,092	11,120		1,088,158	1.01%	0.32%
Expenditures							
Vehicles							
Buses	4,151,408			71,844	4,079,564	0.00%	36.74%
Equipment Capitalized							
Total Expenditures	4,151,408			71,844	4,079,564	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)	4,092	22,557				
Beginning Fund Balance	3,052,130		3,015,436				
Ending Fund Balance			3,037,993				



**Capital Projects
Budget Status
For the Period Ending July 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		87	3,242		(3,242)		97.39%
Local Support Non-Tax	2,635,157	154,166	6,284,304		(3,649,147)	238.48%	235.41%
State, Special Purpose	12,301,127	1,154,757	9,164,765		3,136,362	74.50%	164.08%
Federal, Special Purpose			20,570		(20,570)		
Revenues From Other Entities							
Total Revenues	14,936,284	1,309,010	15,472,881		(536,597)	103.59%	176.76%
Expenditures							
Sites	1,186,400	773,446	1,316,096	3,026,401	(129,696)	110.93%	61.23%
Buildings	39,224,800	2,618,049	26,019,243	14,292,775	13,205,557	66.33%	71.88%
Equipment	4,503,200	12,248	1,249,250	962,051	3,253,950	27.74%	17.59%
Energy							
Sale & Lease							
Bond/Levy Issue				4,304			
Total Expenditures	44,914,400	3,403,743	28,584,589	18,285,531	16,329,811	63.64%	66.94%
Other Financing Sources (Uses)							
Sale of Real Property							
Sale of Equipment							
Total Other Financing Sources (Uses)							
Change in Fund Balance	(29,978,116)	(2,094,733)	(13,111,707)				
Beginning Fund Balance	61,385,230		60,053,082				
Ending Fund Balance	31,407,114		46,941,375				



Debt Service
Budget Status
For the Period Ending July 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	115,839	38,314,406	(862,006)	102.30%	97.78%
Local Support Non-Tax	16,667	24,379	57,832	(41,165)	346.99%	12.38%
Total Revenues	37,469,067	140,218	38,372,238	(903,171)	102.41%	97.51%
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	140,217	2,392,901			
Beginning Fund Balance	16,375,129		15,682,235			
Ending Fund Balance	17,335,358		18,075,137			



Associated Student Body Fund
Budget Status
For the Period Ending July 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	2,663	521,085		1,229,205	29.77%	3.76%
Athletics	1,480,675	2,926	476,454		1,004,220	32.18%	6.17%
Classes	212,600	1,000	49,055		163,544	23.07%	1.30%
Clubs	2,172,490	4,967	566,618		1,605,871	26.08%	9.83%
Private Money	423,050	(4,718)	20,132		402,917	4.76%	4.76%
Total Revenues	6,039,106	6,838	1,633,346		4,405,759	27.05%	6.42%
Expenditures							
General Student Body	1,561,593	13,447	224,500		1,337,092	14.38%	3.19%
Athletics	1,687,466	11,572	770,224		917,241	45.64%	13.34%
Classes	205,335	59	48,501		156,833	23.62%	7.64%
Clubs	2,132,242	48,691	529,071		1,603,170	24.81%	11.40%
Private Money	422,302	376	24,361		397,940	5.77%	4.03%
Total Expenditures	6,008,938	74,148	1,596,660		4,412,277	26.57%	7.75%
Transfers In							
General Student Body			15,402				
Athletics		1,000	37,082				
Classes							
Clubs			11,205				
Private Money							
Total Transfers In		1,000	63,691				
Transfers Out							
General Student Body			(21,616)				
Athletics		(1,000)	(31,444)				
Classes							
Clubs			(10,529)				
Private Money			(100)				
Total Transfers Out		(1,000)	(63,691)				
Change in Fund Balance	30,168	(67,309)	36,686				
Beginning Fund Balance	1,732,620		1,801,521				
Ending Fund Balance	1,762,788		1,838,208				

	Month to Date	Fiscal Year to Date
Revenues		
Scholarship Revenue	4,818	60,607
Gifts & Donations		1,508
Interest Allocation	949	2,625
Total Revenues	5,767	64,741
Expenditures		
Scholarship Awards	39,200	44,277
Scholarship Award Returns		(2,317)
Text/Library Books		742
Total Expenditures	39,200	42,702
Net Increase (Decrease) of Revenues Over Expenditures	(33,432)	22,038
Beginning Fund Balance		694,801
Ending Fund Balance		716,840