



Key Messages

The attached April 30th, 2013 Financial Statements are presented for your information. Key messages about these statements are:

- The General and Debt Service Funds are in the Spring property tax collection phase. Approximately \$14 million and \$6.9 million were received in April for the General and Debt Service funds respectively.
- The Debt Service Fund received a refund on bond transfer fees in the amount of \$1,744.
- The Transportation Department took delivery of the final three 78 passenger Thomas Built buses in April.
- All funds are operating as expected.

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Submitted By:

Laura Marcoc

Laura Marcoc, Director, Accounting & Purchasing

Date: June 14th, 2013

**PUYALLUP SCHOOL DISTRICT
BALANCE SHEET**

April 2013

	General Fund	Trans Vehicle Fund	Capital Projects Fund	Debt Service Fund	ASB Fund	Private Purpose Trust Fund
Assets						
Imprest Cash	92,754				19,850	20,546
Cash On Hand	82,791				10,964	
Cash w/County Treasurer	2,894,358	359,668	278,230	6,917,988	106,615	610
Minus Outstanding Warrants	(4,429,545)	(359,405)	(50,399)		(95,590)	
Taxes Receivable	28,122,678	23	12	13,594,264		
Due From Other Funds						
Due From Other Govt Units	22,185					
Accounts Receivable	41,539					
Inventory Supplies & Materials	1,135,256					
Inventory Lunchrooms	106,842					
Inventory USDA Commodities	147,637					
Prepaid Expenses						
Investments	41,597,000	356,000	17,187,000	5,703,000	1,341,000	710,000
Total Assets	\$69,813,494	\$356,286	\$17,414,843	\$26,215,252	\$1,382,838	\$731,156
Liabilities						
Accounts Payable	(25,399)		(47)		749	
Accrued Salaries						
Retainage Payable	53,057		194,607			
Payroll Deductions & Taxes Payable	25,053					
Due to Other Funds						
Deferred Revenue						
Deferred Revenue - Taxes Receivable	28,122,678	23	12	13,594,264		
Total Liabilities	\$28,175,390	\$23	\$194,572	\$13,594,264	\$749	\$0
Fund Balance	\$41,638,104	\$356,263	\$17,220,271	\$12,620,988	\$1,382,089	\$731,156
Total Liabilities & Fund Balance	\$69,813,494	\$356,286	\$17,414,843	\$26,215,252	\$1,382,838	\$731,156

**PUYALLUP SCHOOL DISTRICT
BUDGET STATUS**

**GENERAL FUND
April 2013**

	Adopted Budget	Operating Budget	Current Month	Year to Date	Encumbrances (Excluding Payroll)	(Over)/Under Operating Budget	Percent Of Operating Budget	---(Excluding Encumbrances)--- Prior Year Percent Of Operating Budget
Beginning Fund Balance	\$23,845,000			\$25,075,560				
Revenue								
Local Taxes	44,080,805	44,080,805	14,277,314	38,491,032		5,589,773	87.32%	88.07%
Local Support Non-Tax	3,759,180	3,759,180	336,536	3,431,517		327,663	91.28%	81.16%
State, General Purpose	110,567,816	110,567,816	11,501,901	76,625,987		33,941,829	69.30%	68.23%
State, Special Purpose	21,005,532	21,186,819	1,850,287	13,935,736		7,251,083	65.78%	67.84%
Federal, General Purpose	18,700	18,700	40,099	59,258		(40,558)	316.89%	186.23%
Federal, Special Purpose	11,958,677	9,334,818	555,356	5,854,062		3,480,756	62.71%	59.23%
Revenues From Other Districts	957,000	957,000	6,518	713,161		243,839	74.52%	50.65%
Revenues From Other Entities	7,000	9,900	3,475	29,604		(19,704)	299.03%	108.01%
Other Financing Sources	0	0	0	0		0	0.00%	0.00%
Total Revenues	\$192,354,710	\$189,915,038	\$28,571,486	\$139,140,359		\$50,774,679	73.26%	72.29%
Expenditures								
Regular Instruction	111,070,243	110,820,668	9,210,902	70,307,812	1,610,437	38,902,419	63.44%	62.88%
Special Education Instruction	26,232,895	26,516,465	2,133,008	16,400,580	471,697	9,644,188	61.85%	64.52%
Vocational Education Instruction	9,069,836	9,205,873	661,365	5,201,673	203,010	3,801,191	56.50%	60.00%
Compensatory Education Instruction	6,693,599	6,456,699	463,149	3,477,818	53,632	2,925,249	53.86%	54.97%
Other Instructional Programs	2,989,440	376,336	33,324	260,878	0	115,458	69.32%	55.43%
Community Services	557,368	557,368	56,713	413,702	37,633	106,033	74.22%	81.83%
Support Services	39,665,208	39,641,593	3,028,932	26,515,352	3,102,245	10,023,997	66.89%	67.77%
Total Expenditures	\$196,278,589	\$193,575,002	\$15,587,394	\$122,577,815	\$5,478,653	\$65,518,534	63.32%	63.77%
Net Change in Revenues to Expenditures	(3,923,879)	(3,659,964)	12,984,093	16,562,544				
Ending Fund Balance	\$19,921,121			\$41,638,104				

**PUYALLUP SCHOOL DISTRICT
REVENUES AND OTHER FINANCING SOURCES DETAIL**

**GENERAL FUND
APRIL 2013**

	Adopted Budget	Operating Budget	Current Month	Year to Date	(Over)/Under Operating Budget	Percent Of Operating Budget	Prior Year Percent Of Operating Budget
Local Taxes							
1100 Local Property Taxes	44,080,805	44,080,805	14,277,314	38,489,766	5,591,039	87.32%	88.06%
1500 Timber Excise Taxes	0	0	0	1,267	(1,267)	0.00%	0.00%
Local Support Nontax							
2100 Tuition and Fees, Unassigned	44,000	44,000	3,688	28,883	15,117	65.64%	77.55%
2200 Sale of Goods, Supplies and Services	500,000	500,000	58,530	461,876	38,124	92.38%	91.11%
2231 Sec Voc Ed Sale of Goods, Supplies and Svcs	1,000	1,000	260	301	699	30.08%	17.25%
2289 Other Community Services	80,000	80,000	2,698	69,981	10,019	87.48%	77.91%
2298 School Food Services	2,588,980	2,588,980	201,986	1,868,610	720,370	72.18%	76.99%
2300 Investment Earnings	15,000	15,000	3,618	31,863	(16,863)	212.42%	58.61%
2500 Gifts and Donations	100,000	100,000	13,096	133,875	(33,875)	133.87%	133.70%
2600 Fines and Damages	27,700	27,700	1,836	16,715	10,985	60.34%	71.01%
2700 Rentals	252,500	252,500	30,779	390,362	(137,862)	154.60%	82.08%
2800 Insurance Recoveries	0	0	5,539	17,200	(17,200)	0.00%	0.00%
2910 E-Rate	150,000	150,000	14,507	411,852	(261,852)	274.57%	68.28%
State, General Purpose							
3100 State Apportionment	101,284,669	101,284,669	9,297,405	70,875,346	30,409,323	69.98%	68.84%
3121 Special Ed - General Apportionment	3,209,877	3,209,877	285,669	2,167,773	1,042,104	67.53%	69.27%
3300 Local Effort Assistance	6,073,270	6,073,270	1,918,826	3,582,869	2,490,401	58.99%	56.95%
State, Special Purpose							
4121 Special Education	12,978,705	12,978,705	1,175,511	8,760,584	4,218,121	67.50%	69.62%
4155 Learning Assistance	1,923,886	2,046,551	172,952	1,316,514	730,037	64.33%	63.04%
4158 Special and Pilot Programs	639,340	731,917	5,092	61,284	670,633	8.37%	3.02%
4165 Transitional Bilingual	616,498	581,274	56,835	428,745	152,529	73.76%	69.20%
4174 Highly Capable	196,118	197,387	18,003	136,830	60,557	69.32%	55.88%
4198 State School Food Services	41,403	41,403	0	20,698	20,705	49.99%	43.10%
4199 Transportation - Operations	4,609,582	4,609,582	421,894	3,211,083	1,398,499	69.66%	73.82%
Federal, General Purpose							
5400 Federal in-Lieu-of Taxes	0	0	40,098	40,806	(40,806)	0.00%	0.00%
5500 Federal Forests	18,700	18,700	1	18,452	248	98.67%	46.76%
Federal, Special Purpose							
6124 Special Education, Supplemental	4,856,582	4,865,772	336,145	2,371,712	2,494,060	48.74%	53.95%
6138 Secondary Vocational Education	93,068	102,892	0	72,505	30,387	70.47%	72.03%
6151 Disadvantaged	2,336,138	2,004,478	172,485	1,153,084	851,394	57.53%	54.69%
6152 School Improvement, Federal	542,252	495,423	4,832	55,584	439,569	11.27%	54.81%
6164 Limited English Proficiency	140,286	193,578	8,514	127,498	66,080	65.86%	29.29%
6189 Summer Feeding Program	0	0	0	8,254	(8,254)	0.00%	n/a
6198 Federal School Food Services	1,522,600	1,022,600	0	1,452,745	(430,145)	142.06%	73.52%
6267 Indian Education, JOM	2,642	20,059	0	0	20,059	0.00%	19.51%
6268 Indian Education, USDOE	35,895	43,116	13,175	43,116	0	100.00%	100.00%
6278 Youth Training JROTC	76,900	76,900	6,494	51,538	25,362	67.02%	66.53%
6300 Federal Grants Through Other Agencies	1,622,314	0	0	0	0	0.00%	0.00%
6310 Medicaid Administrative Match	400,000	180,000	0	223,672	(43,672)	124.26%	n/a
6321 SPED Medicaid Reimb, Other Agencies	0	0	1,934	11,999	(11,999)	0.00%	0.00%
6998 USDA Commodities	330,000	330,000	11,776	282,084	47,916	85.48%	102.73%
Revenues From Other School Districts							
7121 Special Education	957,000	957,000	0	664,589	292,411	69.44%	50.65%
7198 Food Service Revenue	0	0	6,518	48,573	(48,573)	0.00%	n/a
Revenues from Other Entities							
8100 Governmental Entities	2,000	2,000	0	525	1,475	26.25%	45.00%
8198 Food Service Revenues	0	0	3,475	21,179	(21,179)	0.00%	n/a
8500 Nonfederal ESD	5,000	7,900	0	7,900	0	100.00%	123.96%
Other Financing Sources							
9300 Sale of Equipment	0	0	0	0	0	0.00%	0.00%
Total Revenues	\$192,354,710	\$189,915,038	\$28,571,486	\$139,140,359	\$50,774,679	73.26%	72.29%

**PUYALLUP SCHOOL DISTRICT
EXPENDITURES BY STATE PROGRAM DETAIL**

**GENERAL FUND
APRIL 2013**

		--(Excluding Encumbrances)--						Prior Year	
		Adopted Budget	Operating Budget	Current Month	Year to Date	Encumbrances (Excluding Payroll)	(Over)/Under Operating Budget	Percent Of Operating Budget	Percent Of Operating Budget
Regular Instruction									
01	Basic Education	110,585,876	110,369,301	9,198,892	70,004,638	1,449,169	38,915,494	63.43%	62.68%
02	Alternative Learning Experience	484,367	451,367	12,011	303,174	161,268	(13,075)	67.17%	174.04%
Special Education Instruction									
21	Special Education, Basic, State	22,515,530	22,515,530	1,796,451	13,786,159	471,697	8,257,675	61.23%	64.29%
24	Special Education, Supp, Federal	3,717,365	4,000,935	336,557	2,614,421	0	1,386,514	65.35%	72.94%
Vocational Education Instruction									
31	Vocational, Basic, State	8,624,867	8,751,471	622,995	4,866,668	199,117	3,685,686	55.61%	59.97%
34	Vocational, Middle School Grant, State	355,581	355,581	32,906	259,753	1,160	94,668	73.05%	57.51%
38	Vocational, Federal	89,388	98,821	5,464	75,252	2,732	20,837	76.15%	73.96%
Compensatory Education Instruction									
51	Disadvantaged, Federal	2,243,697	1,934,836	164,835	1,272,270	17,486	645,080	65.76%	61.56%
52	School Improvement, Federal	520,795	475,820	33,179	86,785	5,899	383,136	18.24%	62.58%
55	Learning Assistance, State	1,948,151	1,965,570	153,905	1,123,014	14,323	828,232	57.13%	51.93%
58	Special and Pilot Programs, State	718,400	876,160	23,373	174,547	7,200	694,413	19.92%	10.80%
64	Limited English Proficiency, Federal	137,532	191,180	7,995	130,141	8,394	52,646	68.07%	30.23%
65	Transitional Bilingual, State	1,016,498	898,093	72,226	629,719	0	268,374	70.12%	71.20%
67	Indian Ed., JOM, Federal	13,545	20,059	30	90	0	19,969	0.45%	0.89%
68	Indian Ed., ED, Federal	94,981	94,981	7,605	61,252	330	33,399	64.49%	68.55%
Other Instructional Programs									
74	Highly Capable	196,118	169,141	13,923	111,527	0	57,614	65.94%	74.89%
78	Youth Training Programs, Federal	93,860	93,860	8,709	68,306	0	25,554	72.77%	64.80%
79	Instructional Programs, Other	2,699,462	113,335	10,693	81,045	0	32,290	71.51%	33.79%
Community Services									
89	Other Community Services	557,368	557,368	56,713	413,702	37,633	106,033	74.22%	81.83%
Support Services									
97	District Wide Support	27,024,917	26,882,443	1,857,842	17,322,629	1,086,208	8,473,606	64.44%	66.85%
98	School Food Services	4,726,928	4,845,787	418,312	3,522,277	920,540	402,969	72.69%	69.63%
99	Pupil Transportation	7,913,363	7,913,363	752,778	5,670,445	1,095,496	1,147,422	71.66%	69.60%
Total Expenditures		\$196,278,589	\$193,575,002	\$15,587,394	\$122,577,815	\$5,478,653	\$65,518,535	63.32%	63.77%

**PUYALLUP SCHOOL DISTRICT
BUDGET STATUS**

**TRANSPORTATION VEHICLE FUND
April 2013**

	Adopted Budget	Current Month	Year to Date	Encumbrances	(Over)/Under Budget	Percent Of Budget	Prior Year Percent Of Budget
						---(Excluding Encumbrances)---	
Beginning Fund Balance	\$964,000		\$956,347				
Revenue							
Local Taxes	0	0	2		(2)	0.00%	0.00%
Local Support Nontax	2,148	102	1,034		1,114	48.12%	557.86%
State Transportation Reimbursement	810,472	0	0		810,472	0.00%	177.06%
Total Revenues	\$812,620	\$102	\$1,035		\$811,586	0.13%	177.16%
Expenditures							
Transportation Equipment	1,776,378	359,500	601,120	0	1,175,258	33.84%	2.12%
Total Expenditures	\$1,776,378	\$359,500	\$601,120	\$0	\$1,175,258	33.84%	2.12%
Net Change in Revenues to Expenditures	(963,758)	(359,398)	(600,084)				
Ending Fund Balance	\$242		\$356,263				

**PUYALLUP SCHOOL DISTRICT
BUDGET STATUS - FISCAL YEAR**

**CAPITAL PROJECTS FUND
April 2013**

	Adopted Budget	Current Month	Year to Date	Encumbrances	(Over)/Under Budget	Percent Of Budget	Prior Year Percent Of Budget
Beginning Fund Balance	\$13,248,000		\$14,698,381				
Revenue							
Local Support Nontax	723,208	269,001	4,620,783		(3,897,575)	638.93%	171.42%
Total Revenues	\$723,208	\$269,001	\$4,620,783		(\$3,897,575)	638.93%	99.34%
Expenditures							
Sites	0	5,248	330,802	378,555	(709,357)	0.00%	48.66%
Buildings	10,956,000	107,620	1,096,584	958,070	8,901,346	10.01%	40.97%
Equipment	1,376,000	29,896	272,279	160,663	943,058	19.79%	157.11%
Energy	0	0	399,228	72,928	(472,156)	0.00%	16.86%
Bond Issuance	200,000	0	0	0	200,000	0.00%	n/a
Total Expenditures	\$12,532,000	\$142,765	\$2,098,894	\$1,570,215	\$9,135,047	16.75%	44.03%
Net Change in Revenues to Expenditures	(11,808,792)	126,236	2,521,889				
Ending Fund Balance	\$1,439,208		\$17,220,271				

**PUYALLUP SCHOOL DISTRICT
BUDGET STATUS**

**DEBT SERVICE FUND
April 2013**

	Adopted Budget	Current Month	Year to Date	Encumbrances	(Over)/Under Budget	---(Excluding Encumbrances)--- Percent Of Budget	Prior Year Percent Of Budget
Beginning Fund Balance	\$4,118,000		\$4,381,558				
Revenue							
Local Taxes	19,326,054	6,916,980	16,753,931		2,572,123	86.69%	90.52%
Investment Earnings	8,946	710	5,335		3,611	59.63%	345.32%
Other Financing Sources	0	0	98,412,509		(98,412,509)	0.00%	45690.33%
Total Revenues	\$19,335,000	\$6,917,690	\$115,171,775		\$2,575,735	595.66%	552.13%
Expenditures							
Matured Bond Expenditures	10,660,000	0	3,705,000	0	6,955,000	34.76%	31.66%
Interest on Bonds	9,568,289	0	4,815,685	0	4,752,604	50.33%	50.41%
Bond Transfer Fees	250,000	(1,744)	467,652	0	(217,652)	187.06%	170.25%
Total Expenditures	\$20,478,289	(\$1,744)	\$8,988,337	\$0	\$11,489,952	43.89%	42.78%
Other Financing Uses		\$0	\$97,944,008		(\$97,944,008)	0.00%	0.00%
Net Change in Revenues to Expenditures	(1,143,289)	6,919,433	8,239,429				
Ending Fund Balance	\$2,974,711		\$12,620,988				

**PUYALLUP SCHOOL DISTRICT
BUDGET STATUS**

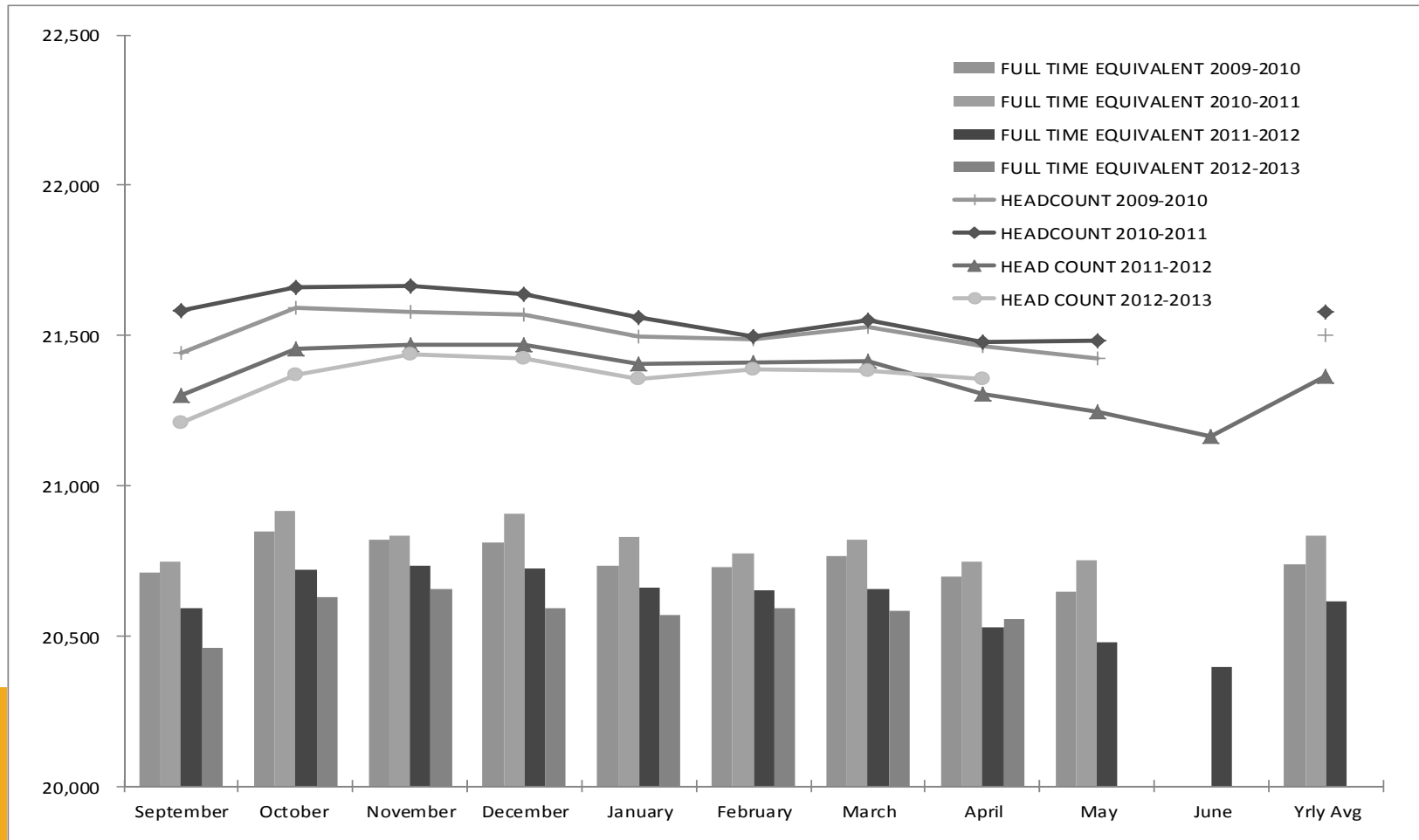
**ASSOCIATED STUDENT BODY FUND
April 2013**

	Adopted Budget	Current Month	Year to Date	Encumbrances (Elementary Only)	(Over)/Under Budget	Percent Of Budget	Prior Year Percent Of Budget
						---(Excluding Encumbrances)---	
Beginning Fund Balance	\$760,000		\$1,211,716				
Revenue							
General Student Body	1,162,900	40,631	771,887		391,013	66.38%	54.99%
Athletics	1,014,892	40,787	515,346		499,546	50.78%	66.50%
Classes	231,700	1,922	19,706		211,994	8.50%	17.21%
Clubs	2,112,032	50,129	666,620		1,445,412	31.56%	39.88%
Private Moneys	190,088	10,626	58,911		131,177	30.99%	37.57%
Total Revenues	\$4,711,612	\$144,095	\$2,032,469		\$2,679,143	43.14%	48.95%
Expenditures							
General Student Body	886,544	30,343	343,772	1,355	541,417	38.78%	42.86%
Athletics	1,406,224	75,528	751,614	0	654,610	53.45%	56.32%
Classes	213,940	8,978	24,941	0	188,999	11.66%	31.59%
Clubs	2,204,510	112,375	699,155	1,564	1,503,790	31.71%	34.71%
Private Moneys	190,888	14,542	42,614	0	148,274	22.32%	24.92%
Total Expenditures	\$4,902,106	\$241,766	\$1,862,096	\$2,919	\$3,037,091	37.99%	41.89%
Net Change in Revenues to Expenditures	(190,494)	(97,672)	170,373				
Ending Fund Balance	\$569,506		\$1,382,089				

**PUYALLUP SCHOOL DISTRICT
INCOME STATEMENT**

**PRIVATE PURPOSE TRUST FUND
April 2011**

	Current Month	Year To Date
Beginning Fund Balance		\$726,867
Revenue		
Scholarship Revenue	200	17,275
Investment Interest	101	816
Total Revenues	\$301	\$18,091
Expenditures		
Scholarship Awards	33	13,903
Scholarship Award Returns	0	(100)
Total Expenditures	\$33	\$13,803
Net Change in Revenues to Expenditures	269	4,289
Ending Fund Balance		\$731,156



STUDENT FTE & HEADCOUNT 2009-2013