



# Puyallup School District

# September 2012 Financial Statements

## Key Messages

The attached September 2012 Financial Statements are presented for your information. Key messages about these statements are:

- Based on actual September enrollment, average annual enrollment is projected to be higher than budgeted enrollment by 39 FTE. A revenue adjustment (increase) to basic education from the Office of Superintendent of Public Instruction will be made in January 2013 of approximately \$200,000.
- Transportation depreciation revenue from the state normally received in September will not be received until August 2013.
- The Capital Projects, Debt Service, Private Purpose Trust and ASB Funds are all operating as expected.

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Date: 11/16/2012

**PUYALLUP SCHOOL DISTRICT  
BALANCE SHEET**

**September 2012**

|   | <b>General<br/>Fund</b> | <b>Trans<br/>Vehicle<br/>Fund</b> | <b>Capital<br/>Projects<br/>Fund</b> | <b>Debt<br/>Service<br/>Fund</b> | <b>ASB<br/>Fund</b> | <b>Private<br/>Purpose Trust<br/>Fund</b> |
|---|-------------------------|-----------------------------------|--------------------------------------|----------------------------------|---------------------|---|
| <b>Assets</b>                               |                         |                                   |                                      |                                  |                     |   |
| Imprest Cash                                | 93,674                  |                                   |                                      |                                  | 21,250              | 22,046                                    |
| Cash On Hand                                | 75,263                  |                                   |                                      |                                  | 18,126              |   |
| Cash w/County Treasurer                     | 6,581,583               | 473                               | 521,602                              | 327,770                          | 163,940             | 792                                       |
| Minus Outstanding Warrants                  | (5,073,996)             |                                   | (408,305)                            |                                  | (108,734)           |   |
| Taxes Receivable                            | 21,331,353              | 25                                | 12                                   | 8,471,775                        |                     |   |
| Due From Other Funds                        | 1,169                   |                                   |                                      |                                  |                     |   |
| Due From Other Govt Units                   | 20,397                  |                                   |                                      |                                  |                     |   |
| Accounts Receivable                         | 71,235                  |                                   |                                      |                                  |                     |   |
| Inventory Supplies & Materials              | 1,142,207               |                                   |                                      |                                  |                     |   |
| Inventory Lunchrooms                        | 109,733                 |                                   |                                      |                                  |                     |   |
| Inventory USDA Commodities                  | 144,285                 |                                   |                                      |                                  |                     |   |
| Prepaid Expenses                            |                         |                                   |                                      |                                  |                     |   |
| Investments                                 | 21,189,000              | 956,000                           | 15,139,000                           | 4,382,000                        | 1,583,000           | 700,000                                   |
| <b>Total Assets</b>                         | <b>\$45,685,903</b>     | <b>\$956,498</b>                  | <b>\$15,252,308</b>                  | <b>\$13,181,545</b>              | <b>\$1,677,582</b>  | <b>\$722,838</b>                          |
| <b>Liabilities</b>                          |                         |                                   |                                      |                                  |                     |   |
| Accounts Payable                            | 88,697                  |                                   | 58,089                               |                                  | 2,704               |   |
| Accrued Salaries                            |                         |                                   |                                      |                                  |                     |   |
| Retainage Payable                           | 47,080                  |                                   | 366,559                              |                                  |                     |   |
| Payroll Deductions & Taxes Payable          | 50,244                  |                                   |                                      |                                  |                     |   |
| Due to Other Funds                          |                         |                                   |                                      |                                  | 1,169               |   |
| Deferred Revenue                            |                         |                                   |                                      |                                  |                     |   |
| Deferred Revenue - Taxes Receivable         | 21,331,353              | 25                                | 12                                   | 8,471,775                        |                     |   |
| <b>Total Liabilities</b>                    | <b>\$21,517,374</b>     | <b>\$25</b>                       | <b>\$424,660</b>                     | <b>\$8,471,775</b>               | <b>\$3,873</b>      | <b>\$0</b>                                |
| <b>Fund Balance</b>                         | <b>\$24,168,529</b>     | <b>\$956,473</b>                  | <b>\$14,827,648</b>                  | <b>\$4,709,770</b>               | <b>\$1,673,708</b>  | <b>\$722,838</b>                          |
| <b>Total Liabilities &amp; Fund Balance</b> | <b>\$45,685,903</b>     | <b>\$956,498</b>                  | <b>\$15,252,308</b>                  | <b>\$13,181,545</b>              | <b>\$1,677,582</b>  | <b>\$722,838</b>                          |

**PUYALLUP SCHOOL DISTRICT  
BUDGET STATUS**

**GENERAL FUND  
September 2012**

|   | <b>Adopted<br/>Budget</b> | <b>Current<br/>Month</b> | <b>Year to<br/>Date</b> | <b>Encumbrances<br/>(Excluding Payroll)</b> | <b>(Over)/Under<br/>Adopted<br/>Budget</b> | <b>Percent Of<br/>Adopted<br/>Budget</b> | <b>---(Excluding Encumbrances)---<br/>Prior Year<br/>Percent Of<br/>Adopted<br/>Budget</b> |
|---|---------------------------|--------------------------|-------------------------|---|--|--|--|
| <b>Beginning Fund Balance</b>                     | \$23,845,000              |                          | \$25,075,560            |   |  |  |  |
| <b>Revenue</b>                                    |                           |                          |                         |   |  |  |  |
| Local Taxes                                       | 44,080,805                | 798,358                  | 798,358                 |   | 43,282,447                                 | 1.81%                                    | 2.30%  |
| Local Support Non-Tax                             | 3,759,180                 | 451,082                  | 451,082                 |   | 3,308,098                                  | 12.00%                                   | 14.53%   |
| State, General Purpose                            | 110,567,816               | 9,428,967                | 9,428,967               |   | 101,138,849                                | 8.53%                                    | 8.55%  |
| State, Special Purpose                            | 21,005,532                | 1,831,587                | 1,831,587               |   | 19,173,945                                 | 8.72%                                    | 8.48%  |
| Federal, General Purpose                          | 18,700                    | 0                        | 0                       |   | 18,700                                     | 0.00%                                    | 47.63%   |
| Federal, Special Purpose                          | 11,958,677                | 42,564                   | 42,564                  |   | 11,916,113                                 | 0.36%                                    | 0.41%  |
| Revenues From Other Districts                     | 957,000                   | 0                        | 0                       |   | 957,000                                    | 0.00%                                    | 0.00%  |
| Revenues From Other Entities                      | 7,000                     | 0                        | 0                       |   | 7,000                                      | 0.00%                                    | 0.00%  |
| Other Financing Sources                           | 0                         | 0                        | 0                       |   | 0  | 0.00%                                    | 0.00%  |
| <b>Total Revenues</b>                             | <b>\$192,354,710</b>      | <b>\$12,552,557</b>      | <b>\$12,552,557</b>     |   | <b>\$179,802,153</b>                       | <b>6.53%</b>                             | <b>6.66%</b>   |
| <b>Expenditures</b>                               |                           |                          |                         |   |  |  |  |
| Regular Instruction                               | 111,070,243               | 7,969,476                | 7,969,476               | 3,812,125                                   | 99,288,642                                 | 7.18%                                    | 7.16%  |
| Special Education Instruction                     | 26,232,895                | 1,876,233                | 1,876,233               | 934,342                                     | 23,422,320                                 | 7.15%                                    | 7.72%  |
| Vocational Education Instruction                  | 9,069,836                 | 678,063                  | 678,063                 | 213,391                                     | 8,178,382                                  | 7.48%                                    | 7.21%  |
| Compensatory Education Instruction                | 6,693,599                 | 367,811                  | 367,811                 | 129,232                                     | 6,196,556                                  | 5.49%                                    | 6.09%  |
| Other Instructional Programs                      | 2,989,440                 | 17,046                   | 17,046                  | 0   | 2,972,394                                  | 0.57%                                    | 4.86%  |
| Community Services                                | 557,368                   | 32,088                   | 32,088                  | 30,195                                      | 495,085                                    | 5.76%                                    | 6.03%  |
| Support Services                                  | 39,665,208                | 2,518,870                | 2,518,870               | 4,731,295                                   | 32,415,043                                 | 6.35%                                    | 6.29%  |
| Operating Transfers                               | 0                         | 0                        | 0                       | 0   | 0  | 0.00%                                    | 0.00%  |
| <b>Total Expenditures</b>                         | <b>\$196,278,589</b>      | <b>\$13,459,588</b>      | <b>\$13,459,588</b>     | <b>\$9,850,580</b>                          | <b>\$172,968,421</b>                       | <b>6.86%</b>                             | <b>6.98%</b>   |
| <b>Net Change in Revenues<br/>to Expenditures</b> | <b>(3,923,879)</b>        | <b>(907,031)</b>         | <b>(907,031)</b>        |   |  |  |  |
| <b>Ending Fund Balance</b>                        | <b>\$19,921,121</b>       |                          | <b>\$24,168,529</b>     |   |  |  |  |

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

**GENERAL FUND  
September 2012**

|  | Adopted<br>Budget    | Current<br>Month    | Year to<br>Date     | (Over)/Under<br>Adopted<br>Budget | Percent Of<br>Adopted<br>Budget | Prior Year<br>Percent Of<br>Adopted<br>Budget |
|--|----------------------|---------------------|---------------------|-----------------------------------|---------------------------------|---|
| <b>Local Taxes</b>                               |                      |                     |                     |                                   |                                 |   |
| 1100 Local Property Taxes                        | 44,080,805           | 798,358             | 798,358             | 43,282,447                        | 1.81%                           | 2.30%   |
| <b>Local Support Nontax</b>                      |                      |                     |                     |                                   |                                 |   |
| 2100 Tuition and Fees, Unassigned                | 44,000               | 3,842               | 3,842               | 40,158                            | 8.73%                           | 11.74%  |
| 2200 Sale of Goods, Supplies and Services        | 500,000              | 89,868              | 89,868              | 410,132                           | 17.97%                          | 18.98%  |
| 2231 Sec Voc Ed Sale of Goods, Supplies and Svcs | 1,000                | 0                   | 0                   | 1,000                             | 0.00%                           | 0.00%   |
| 2289 Other Community Services                    | 80,000               | 25,151              | 25,151              | 54,849                            | 31.44%                          | 29.91%  |
| 2298 School Food Services                        | 2,588,980            | 281,418             | 281,418             | 2,307,562                         | 10.87%                          | 12.06%  |
| 2300 Investment Earnings                         | 15,000               | 3,041               | 3,041               | 11,959                            | 20.27%                          | 7.48%   |
| 2500 Gifts and Donations                         | 100,000              | 4,317               | 4,317               | 95,683                            | 4.32%                           | 15.67%  |
| 2600 Fines and Damages                           | 27,700               | 1,727               | 1,727               | 25,973                            | 6.24%                           | 10.86%  |
| 2700 Rentals                                     | 252,500              | 41,717              | 41,717              | 210,783                           | 16.52%                          | 26.00%  |
| 2800 Insurance Recoveries                        | 0                    | 0                   | 0                   | 0                                 | 0.00%                           | 0.00%   |
| 2910 E-Rate                                      | 150,000              | 0                   | 0                   | 150,000                           | 0.00%                           | 0.00%   |
| <b>State, General Purpose</b>                    |                      |                     |                     |                                   |                                 |   |
| 3100 State Apportionment                         | 101,284,669          | 9,140,014           | 9,140,014           | 92,144,655                        | 9.02%                           | 9.00%   |
| 3121 Special Ed - General Apportionment          | 3,209,877            | 288,953             | 288,953             | 2,920,924                         | 9.00%                           | 8.99%   |
| 3300 Local Effort Assistance                     | 6,073,270            | 0                   | 0                   | 6,073,270                         | 0.00%                           | 0.00%   |
| <b>State, Special Purpose</b>                    |                      |                     |                     |                                   |                                 |   |
| 4121 Special Education                           | 12,978,705           | 1,167,961           | 1,167,961           | 11,810,744                        | 9.00%                           | 8.99%   |
| 4155 Learning Assistance                         | 1,923,886            | 172,456             | 172,456             | 1,751,430                         | 8.96%                           | 9.19%   |
| 4158 Special and Pilot Programs                  | 639,340              | 0                   | 0                   | 639,340                           | 0.00%                           | 0.00%   |
| 4165 Transitional Bilingual                      | 616,498              | 55,485              | 55,485              | 561,013                           | 9.00%                           | 0.00%   |
| 4174 Highly Capable                              | 196,118              | 17,651              | 17,651              | 178,467                           | 9.00%                           | 0.00%   |
| 4198 State School Food Services                  | 41,403               | 0                   | 0                   | 41,403                            | 0.00%                           | 0.00%   |
| 4199 Transportation - Operations                 | 4,609,582            | 418,034             | 418,034             | 4,191,548                         | 0.00%                           | 0.00%   |
| <b>Federal, General Purpose</b>                  |                      |                     |                     |                                   |                                 |   |
| 5400 Federal in-Lieu-of Taxes                    | 0                    | 0                   | 0                   | 0                                 | 0.00%                           | 0.00%   |
| 5500 Federal Forests                             | 18,700               | 0                   | 0                   | 18,700                            | 0.00%                           | 0.00%   |
| <b>Federal, Special Purpose</b>                  |                      |                     |                     |                                   |                                 |   |
| 6124 Special Education, Supplemental             | 4,856,582            | 0                   | 0                   | 4,856,582                         | 0.00%                           | 0.00%   |
| 6138 Secondary Vocational Education              | 93,068               | 0                   | 0                   | 93,068                            | 0.00%                           | 0.00%   |
| 6151 Disadvantaged                               | 2,336,138            | 0                   | 0                   | 2,336,138                         | 0.00%                           | 0.00%   |
| 6152 School Improvement, Federal                 | 542,252              | 0                   | 0                   | 542,252                           | 0.00%                           | 0.00%   |
| 6164 Limited English Proficiency                 | 140,286              | 0                   | 0                   | 140,286                           | 0.00%                           | 0.00%   |
| 6189 Summer Feeding Program                      | 0                    | 8,254               | 8,254               | (8,254)                           | 0.00%                           | n/a   |
| 6198 Federal School Food Services                | 1,522,600            | 0                   | 0                   | 1,522,600                         | 0.00%                           | 0.00%   |
| 6267 Indian Education, JOM                       | 2,642                | 0                   | 0                   | 2,642                             | 0.00%                           | 0.00%   |
| 6268 Indian Education, USDOE                     | 35,895               | 0                   | 0                   | 35,895                            | 0.00%                           | 0.00%   |
| 6278 Youth Training JROTC                        | 76,900               | 6,422               | 6,422               | 70,478                            | 8.35%                           | 8.33%   |
| 6300 Federal Grants Through Other Agencies       | 1,622,314            | 0                   | 0                   | 1,622,314                         | 0.00%                           | 0.00%   |
| 6310 Medicaid Administrative Match               | 400,000              | 0                   | 0                   | 400,000                           | 0.00%                           | n/a   |
| 6321 SPED Medicaid Reimb, Other Agencies         | 0                    | 6,448               | 6,448               | (6,448)                           | 0.00%                           | 0.00%   |
| 6998 USDA Commodities                            | 330,000              | 21,440              | 21,440              | 308,560                           | 6.50%                           | 15.74%  |
| <b>Revenues From Other School Districts</b>      |                      |                     |                     |                                   |                                 |   |
| 7121 Special Education                           | 957,000              | 0                   | 0                   | 957,000                           | 0.00%                           | 0.00%   |
| <b>Revenues from Other Entities</b>              |                      |                     |                     |                                   |                                 |   |
| 8100 Governmental Entities                       | 2,000                | 0                   | 0                   | 2,000                             | 0.00%                           | 0.00%   |
| 8500 Nonfederal ESD                              | 5,000                | 0                   | 0                   | 5,000                             | 0.00%                           | 0.00%   |
| <b>Other Financing Sources</b>                   |                      |                     |                     |                                   |                                 |   |
| 9300 Sale of Equipment                           | 0                    | 0                   | 0                   | 0                                 | 0.00%                           | 0.00%   |
| <b>Total Revenues</b>                            | <b>\$192,354,710</b> | <b>\$12,552,557</b> | <b>\$12,552,557</b> | <b>\$179,802,153</b>              | <b>6.53%</b>                    | <b>6.66%</b>                                  |

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

**GENERAL FUND  
September 2012**

|   |  | --(Excluding Encumbrances)-- |                          |                         |   |  |  |   |
|---|--|------------------------------|--------------------------|-------------------------|---|--|--|---|
|   |  | <b>Adopted<br/>Budget</b>    | <b>Current<br/>Month</b> | <b>Year to<br/>Date</b> | <b>Encumbrances<br/>(Excluding Payroll)</b> | <b>(Over)/Under<br/>Adopted<br/>Budget</b> | <b>Percent Of<br/>Adopted<br/>Budget</b> | <b>Prior Year<br/>Percent Of<br/>Adopted<br/>Budget</b> |
| <b>Regular Instruction</b>                |  |                              |                          |                         |   |  |  |   |
| 01  | Basic Education                        | 110,585,876                  | 7,954,801                | 7,954,801               | 3,356,890                                   | 99,274,185                                 | 7.19%                                    | 7.16%   |
| 02  | Alternative Learning Experience        | 484,367                      | 14,675                   | 14,675                  | 455,235                                     | 14,457                                     | 3.03%                                    | 0.00%   |
| <b>Special Education Instruction</b>      |  |                              |                          |                         |   |  |  |   |
| 21  | Special Education, Basic, State        | 22,515,530                   | 1,550,611                | 1,550,611               | 934,342                                     | 20,030,577                                 | 6.89%                                    | 8.98%   |
| 24  | Special Education, Supp, Federal       | 3,717,365                    | 325,622                  | 325,622                 | 0   | 3,391,743                                  | 8.76%                                    | 2.27%   |
| <b>Vocational Education Instruction</b>   |  |                              |                          |                         |   |  |  |   |
| 31  | Vocational, Basic, State               | 8,624,867                    | 640,721                  | 640,721                 | 208,455                                     | 7,775,691                                  | 7.43%                                    | 7.21%   |
| 34  | Vocational, Middle School Grant, State | 355,581                      | 35,342                   | 35,342                  | 2,467                                       | 317,771                                    | 0.00%                                    | 0.00%   |
| 38  | Vocational, Federal                    | 89,388                       | 2,000                    | 2,000                   | 2,469                                       | 84,919                                     | 2.24%                                    | 0.00%   |
| <b>Compensatory Education Instruction</b> |  |                              |                          |                         |   |  |  |   |
| 51  | Disadvantaged, Federal                 | 2,243,697                    | 141,516                  | 141,516                 | 35,123                                      | 2,067,058                                  | 6.31%                                    | 5.40%   |
| 52  | School Improvement, Federal            | 520,795                      | 0                        | 0                       | 33,516                                      | 487,279                                    | 0.00%                                    | 8.18%   |
| 55  | Learning Assistance, State             | 1,948,151                    | 122,354                  | 122,354                 | 14,706                                      | 1,811,091                                  | 6.28%                                    | 8.43%   |
| 58  | Special and Pilot Programs, State      | 718,400                      | 15,398                   | 15,398                  | 32,243                                      | 670,759                                    | 2.14%                                    | 0.53%   |
| 64  | Limited English Proficiency, Federal   | 137,532                      | 2,481                    | 2,481                   | 6,334                                       | 128,716                                    | 1.80%                                    | 0.87%   |
| 65  | Transitional Bilingual, State          | 1,016,498                    | 78,935                   | 78,935                  | 6,980                                       | 930,583                                    | 7.77%                                    | 8.53%   |
| 67  | Indian Ed., JOM, Federal               | 13,545                       | 30                       | 30                      | 0   | 13,515                                     | 0.22%                                    | 0.61%   |
| 68  | Indian Ed., ED, Federal                | 94,981                       | 7,097                    | 7,097                   | 330   | 87,554                                     | 7.47%                                    | 7.91%   |
| <b>Other Instructional Programs</b>       |  |                              |                          |                         |   |  |  |   |
| 74  | Highly Capable                         | 196,118                      | 0                        | 0                       | 0   | 196,118                                    | 0.00%                                    | 72.43%  |
| 78  | Youth Training Programs, Federal       | 93,860                       | 7,614                    | 7,614                   | 0   | 86,246                                     | 8.11%                                    | 8.14%   |
| 79  | Instructional Programs, Other          | 2,699,462                    | 9,432                    | 9,432                   | 0   | 2,690,030                                  | 0.35%                                    | 0.37%   |
| <b>Community Services</b>                 |  |                              |                          |                         |   |  |  |   |
| 89  | Other Community Services               | 557,368                      | 32,088                   | 32,088                  | 30,195                                      | 495,085                                    | 5.76%                                    | 6.03%   |
| <b>Support Services</b>                   |  |                              |                          |                         |   |  |  |   |
| 97  | District Wide Support                  | 27,024,917                   | 1,476,542                | 1,476,542               | 1,160,925                                   | 24,387,450                                 | 5.46%                                    | 5.87%   |
| 98  | School Food Services                   | 4,726,928                    | 472,052                  | 472,052                 | 1,412,973                                   | 2,841,903                                  | 9.99%                                    | 8.99%   |
| 99  | Pupil Transportation                   | 7,913,363                    | 570,276                  | 570,276                 | 2,157,397                                   | 5,185,690                                  | 7.21%                                    | 6.00%   |
| <b>Total Expenditures</b>                 |  | <b>\$196,278,589</b>         | <b>\$13,459,588</b>      | <b>\$13,459,588</b>     | <b>\$9,850,580</b>                          | <b>\$172,968,421</b>                       | <b>6.86%</b>                             | <b>6.98%</b>  |

**PUYALLUP SCHOOL DISTRICT  
BUDGET STATUS**

**TRANSPORTATION VEHICLE FUND  
September 2012**

|   | Adopted<br>Budget  | Current<br>Month | Year to<br>Date  | Encumbrances | (Over)/Under<br>Budget | Percent Of<br>Budget | Prior Year<br>Percent Of<br>Budget |
|---|--------------------|------------------|------------------|--------------|------------------------|----------------------|------------------------------------|
| ---(Excluding Encumbrances)---                    |                    |                  |                  |              |                        |                      |                                    |
| <b>Beginning Fund Balance</b>                     | \$964,000          |                  | \$956,347        |              |                        |                      |                                    |
| <b>Revenue</b>                                    |                    |                  |                  |              |                        |                      |                                    |
| Local Property Tax                                | 0                  | 0                | 0                |              | (0)                    | 0.00%                | 0.00%                              |
| Local Support Nontax                              | 2,148              | 126              | 126              |              | 2,022                  | 5.85%                | 19.18%                             |
| State Transportation Reimbursement                | 810,472            | 0                | 0                |              | 810,472                | 0.00%                | 173.42%                            |
| Sale of Equipment                                 | 0                  | 0                | 0                |              | 0                      | 0.00%                | 0.00%                              |
| <b>Total Revenues</b>                             | <b>\$812,620</b>   | <b>\$126</b>     | <b>\$126</b>     |              | <b>\$812,494</b>       | <b>0.02%</b>         | <b>173.38%</b>                     |
| <b>Expenditures</b>                               |                    |                  |                  |              |                        |                      |                                    |
| Transportation Equipment                          | 1,776,378          | 0                | 0                | 0            | 1,776,378              | 0.00%                | 0.00%                              |
| <b>Total Expenditures</b>                         | <b>\$1,776,378</b> | <b>\$0</b>       | <b>\$0</b>       | <b>\$0</b>   | <b>\$1,776,378</b>     | <b>0.00%</b>         | <b>0.00%</b>                       |
| <b>Net Change in Revenues<br/>to Expenditures</b> | <b>(963,758)</b>   | <b>126</b>       | <b>126</b>       |              |                        |                      |                                    |
| <b>Ending Fund Balance</b>                        | <b>\$242</b>       |                  | <b>\$956,473</b> |              |                        |                      |                                    |

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

**CAPITAL PROJECTS FUND  
September 2012**

|   | Adopted<br>Budget  | Current<br>Month | Year to<br>Date     | Encumbrances | (Over)/Under<br>Budget | Percent Of<br>Budget | Prior Year<br>Percent Of<br>Budget |
|---|--------------------|------------------|---------------------|--------------|------------------------|----------------------|------------------------------------|
| <b>Beginning Fund Balance</b>                     | \$13,248,000       |                  | \$14,698,381        |              |                        |                      |                                    |
| <b>Revenue</b>                                    |                    |                  |                     |              |                        |                      |                                    |
| Local Taxes                                       | 0                  | 0                | 0                   |              | 0                      | 0.00%                | 0.00%                              |
| Local Support Nontax                              | 723,208            | 194,832          | 194,832             |              | 528,376                | 26.94%               | 5.85%                              |
| State, Special Purpose                            | 0                  | 0                | 0                   |              | 0                      | 0.00%                | 0.00%                              |
| Other Financing Sources                           | 0                  | 0                | 0                   |              | 0                      | 0.00%                | 0.00%                              |
| <b>Total Revenues</b>                             | \$723,208          | \$194,832        | \$194,832           |              | \$528,376              | 26.94%               | 3.39%                              |
| <b>Expenditures</b>                               |                    |                  |                     |              |                        |                      |                                    |
| Sites   | 0                  | (5,000)          | (5,000)             | 284,931      | (279,931)              | 0.00%                | 4.47%                              |
| Buildings   | 10,956,000         | 70,565           | 70,565              | 1,126,462    | 9,758,974              | 0.64%                | 3.40%                              |
| Equipment   | 1,376,000          | 0                | 0                   | 287,237      | 1,088,763              | 0.00%                | 16.97%                             |
| Energy  | 0                  | 0                | 0                   | 173,726      | (173,726)              | 0.00%                | 0.00%                              |
| Bond Issuance                                     | 200,000            | 0                | 0                   | 0            | 200,000                | 0.00%                | n/a                                |
| <b>Total Expenditures</b>                         | \$12,532,000       | \$65,565         | \$65,565            | \$1,872,355  | \$10,567,806           | 0.52%                | 3.70%                              |
| <b>Net Change in Revenues<br/>to Expenditures</b> | (11,808,792)       | 129,267          | 129,267             |              |                        |                      |                                    |
| <b>Ending Fund Balance</b>                        | <b>\$1,439,208</b> |                  | <b>\$14,827,648</b> |              |                        |                      |                                    |

**PUYALLUP SCHOOL DISTRICT  
BUDGET STATUS**

**DEBT SERVICE FUND  
September 2012**

|   | Adopted<br>Budget  | Current<br>Month | Year to<br>Date    | Encumbrances | (Over)/Under<br>Budget | Percent Of<br>Budget | Prior Year<br>Percent Of<br>Budget |
|---|--------------------|------------------|--------------------|--------------|------------------------|----------------------|------------------------------------|
| ---(Excluding Encumbrances)---                    |                    |                  |                    |              |                        |                      |                                    |
| <b>Beginning Fund Balance</b>                     | \$4,118,000        |                  | \$4,381,558        |              |                        |                      |                                    |
| <b>Revenue</b>                                    |                    |                  |                    |              |                        |                      |                                    |
| Local Taxes                                       | 19,326,054         | 327,640          | 327,640            |              | 18,998,414             | 1.70%                | 2.67%                              |
| Investment Earnings                               | 8,946              | 572              | 572                |              | 8,374                  | 6.39%                | 40.34%                             |
| Other Financing Sources                           | 0                  | 0                | 0                  |              | 0                      | #DIV/0!              | 0.00%                              |
| <b>Total Revenues</b>                             | \$19,335,000       | \$328,212        | \$328,212          |              | \$19,006,788           | 1.70%                | 2.64%                              |
| <b>Expenditures</b>                               |                    |                  |                    |              |                        |                      |                                    |
| Matured Bond Expenditures                         | 10,660,000         | 0                | 0                  | 0            | 10,660,000             | 0.00%                | 0.00%                              |
| Interest on Bonds                                 | 9,568,289          | 0                | 0                  | 0            | 9,568,289              | 0.00%                | 0.00%                              |
| Bond Transfer Fees                                | 250,000            | 0                | 0                  | 0            | 250,000                | 0.00%                | 0.00%                              |
| <b>Total Expenditures</b>                         | \$20,478,289       | \$0              | \$0                | \$0          | \$20,478,289           | 0.00%                | 0.00%                              |
| <b>Net Change in Revenues<br/>to Expenditures</b> | <b>(1,143,289)</b> | 328,212          | 328,212            |              |                        |                      |                                    |
| <b>Ending Fund Balance</b>                        | <b>\$2,974,711</b> |                  | <b>\$4,709,770</b> |              |                        |                      |                                    |



**PUYALLUP SCHOOL DISTRICT  
BUDGET STATUS**

**ASSOCIATED STUDENT BODY FUND  
September 2012**

|   | <b>Adopted<br/>Budget</b> | <b>Current<br/>Month</b> | <b>Year to<br/>Date</b> | <b>Encumbrances<br/>(Elementary Only)</b> | <b>(Over)/Under<br/>Budget</b> | ---(Excluding Encumbrances)---<br><b>Percent Of<br/>Budget</b> | <b>Prior Year<br/>Percent Of<br/>Budget</b> |
|---|---------------------------|--------------------------|-------------------------|---|--------------------------------|--|---|
| <b>Beginning Fund Balance</b>                     | \$760,000                 |                          | \$1,211,716             |   |                                |  |   |
| <b>Revenue</b>                                    |                           |                          |                         |   |                                |  |   |
| General Student Body                              | 1,162,900                 | 330,318                  | 330,318                 |   | 832,582                        | 28.40%   | 23.92%                                      |
| Athletics   | 1,014,892                 | 180,034                  | 180,034                 |   | 834,858                        | 17.74%   | 22.17%                                      |
| Classes   | 231,700                   | 8,414                    | 8,414                   |   | 223,286                        | 3.63%  | 4.75%                                       |
| Clubs   | 2,112,032                 | 206,473                  | 206,473                 |   | 1,905,559                      | 9.78%  | 12.03%                                      |
| Private Moneys                                    | 190,088                   | 42                       | 42                      |   | 190,046                        | 0.02%  | 3.50%                                       |
| <b>Total Revenues</b>                             | <b>\$4,711,612</b>        | <b>\$725,281</b>         | <b>\$725,281</b>        |   | <b>\$3,986,331</b>             | <b>15.39%</b>  | <b>16.97%</b>                               |
| <b>Expenditures</b>                               |                           |                          |                         |   |                                |  |   |
| General Student Body                              | 886,544                   | 21,320                   | 21,320                  | 0   | 865,224                        | 2.40%  | 1.30%                                       |
| Athletics   | 1,406,224                 | 126,107                  | 126,107                 | 0   | 1,280,117                      | 8.97%  | 10.43%                                      |
| Classes   | 213,940                   | 2,041                    | 2,041                   | 0   | 211,899                        | 0.95%  | 7.86%                                       |
| Clubs   | 2,204,510                 | 113,821                  | 113,821                 | 0   | 2,090,689                      | 5.16%  | 1.58%                                       |
| Private Moneys                                    | 190,888                   | 0                        | 0                       | 0   | 190,888                        | 0.00%  | 0.28%                                       |
| <b>Total Expenditures</b>                         | <b>\$4,902,106</b>        | <b>\$263,290</b>         | <b>\$263,290</b>        | <b>\$0</b>                                | <b>\$4,638,817</b>             | <b>5.37%</b>   | <b>4.10%</b>                                |
| <b>Net Change in Revenues<br/>to Expenditures</b> | <b>(190,494)</b>          | <b>461,992</b>           | <b>461,992</b>          |   |                                |  |   |
| <b>Ending Fund Balance</b>                        | <b>\$569,506</b>          |                          | <b>\$1,673,708</b>      |   |                                |  |   |

**PUYALLUP SCHOOL DISTRICT  
INCOME STATEMENT**

**PRIVATE PURPOSE TRUST FUND  
September 2012**

|   | <b>Current<br/>Month</b> | <b>Year To<br/>Date</b> |
|---|--------------------------|-------------------------|
| <b>Beginning Fund Balance</b>                     |                          | \$726,867               |
| <b>Revenue</b>                                    |                          |                         |
| Scholarship Revenue                               | 0                        | 0                       |
| Investment Interest                               | 92                       | 92                      |
| <b>Total Revenues</b>                             | \$92                     | \$92                    |
| <b>Expenditures</b>                               |                          |                         |
| Scholarship Awards                                | 4,121                    | 4,121                   |
| Scholarship Award Returns                         | 0                        | 0                       |
| <b>Total Expenditures</b>                         | \$4,121                  | \$4,121                 |
| <b>Net Change in Revenues<br/>to Expenditures</b> | (4,029)                  | (4,029)                 |
| <b>Ending Fund Balance</b>                        |                          | <b>\$722,838</b>        |



# Student FTE & Headcount 2009-2013

