

4/30/01



## ANNUAL FINANCIAL REPORT

53A-3-303

Utah School Districts  
For Fiscal Year Ending  
June 30, 2002

☒ BUDGET 53A-19-101

\_\_\_\_\_  
Date of Hearing

\_\_\_\_\_  
Date of Adoption

☐ ACTUAL 53A-3-404

☐ This report contains encumbrances.

**PROVO 38**

\_\_\_\_\_  
District

\_\_\_\_\_  
Prepared by:

\_\_\_\_\_  
Date

I certify that the data contained in this report  
are true and correct to the best of my knowledge.

\_\_\_\_\_  
Signature of Business Administrator:

\_\_\_\_\_  
Date

Return the **Budget** report (paper copy)  
by **July 15 (Aug 15)** to:

1. Utah State Auditor  
c/o Kent Godfrey  
Room 211  
State Capitol  
Salt Lake City, Utah 84114

Return the **Actual** report by **October 1** to:

1. School Finance & Statistics  
FTP address as specified
2. Utah State Auditor  
c/o Kent Godfrey  
Room 211  
State Capitol  
Salt Lake City, Utah 84114

\_\_\_\_\_  
Date Received @ USOE:

# ANNUAL FINANCIAL REPORT

10/2/01

SUMMARY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN UNRESERVED FUND BALANCES FOR FISCAL YEAR ENDED JUNE 30, 1999			
PROVO 38	ACTUAL REV / EXP FY 2000	ENDING BUDGET REV / EXP FY 2001	BEGIN. BUDGET REV / EXP FY 2002
10 Maintenance and Operation Fund A Governmental Fund Type			
Total Revenues	62,173,315	70,812,077	70,014,654
Total Expenditures	61,726,224	70,994,177	70,688,147
Revenues over (under) Expenditures	447,091	(182,100)	(673,493)
Other Sources and Uses:			
a. Sale of Bonds			
b. Interfund Transfers In	0	0	0
c. Interfund Transfers (Out)	0	0	0
d. Sale of Fixed Assets			
e. School Building Revolving Acct.			
f. Misc. Other Financing Sources	4,119	19,400	5,642
Changes in Reserved/Unreserved Fund Balances:			
a. (Inc.) Dec. in Reserved for Encumbrances	0	0	0
b. (Inc.) Dec. in Reserved for Inventories	(26,228)	0	0
c. (Inc.) Dec. in Undistributed Reserve	0	0	0
d. (Inc.) Dec. in Reserved for Commitments	0	0	0
e. (Inc.) Dec. in Designated Fund Balance	(352,745)	162,700	(184,844)
f. (Inc.) Dec. in Unreserved Fund Balance	0	0	0
Unreserved Fund Balance, July 1	780,458	852,695	852,695
Unreserved Fund Balance, June 30	852,695	852,695	0

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SUMMARY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN UNRESERVED FUND BALANCES FOR FISCAL YEAR ENDED JUNE 30, 1999			
PROVO 38	ACTUAL REV / EXP FY 2000	ENDING BUDGET REV / EXP FY 2001	BEGIN. BUDGET REV / EXP FY 2002
23 Non K-12 Programs Fund A Governmental Fund Type			
Total Revenues	2,013,130	2,185,555	2,179,919
Total Expenditures	1,946,840	2,293,317	2,325,449
Revenues over (under) Expenditures	66,290	(107,762)	(145,530)
Other Sources and Uses:			
a. Sale of Bonds			
b. Interfund Transfers In	0	0	0
c. Interfund Transfers (Out)	0	0	0
d. Sale of Fixed Assets			
e. School Building Revolving Acct.			
f. Misc. Other Financing Sources	0	0	0
Changes in Reserved/Unreserved Fund Balances:			
a. (Inc.) Dec. in Reserved for Encumbrances	0	0	0
b. (Inc.) Dec. in Reserved for Inventories			
c. (Inc.) Dec. in Undistributed Reserve	0	0	0
d. (Inc.) Dec. in Reserved for Commitments	0	0	0
e. (Inc.) Dec. in Designated Fund Balance	0	107,762	8,685
f. (Inc.) Dec. in Unreserved Fund Balance	0	0	0
Unreserved Fund Balance, July 1	70,555	136,845	136,845
Unreserved Fund Balance, June 30	136,845	136,845	0

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SUMMARY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN UNRESERVED FUND BALANCES FOR FISCAL YEAR ENDED JUNE 30, 1999			
PROVO 38	ACTUAL REV / EXP FY 2000	ENDING BUDGET REV / EXP FY 2001	BEGIN. BUDGET REV / EXP FY 2002
31 Debt Service Fund A Governmental Fund Type			
Total Revenues	4,413,520	4,508,461	4,505,984
Total Expenditures	4,355,672	4,601,661	4,505,984
Revenues over (under) Expenditures	57,848	(93,200)	0
Other Sources and Uses:			
a. Sale of Bonds			
b. Interfund Transfers In	0	0	0
c. Interfund Transfers (Out)	0	0	0
d. Sale of Fixed Assets			
e. School Building Revolving Acct.			
f. Misc. Other Financing Sources	0	0	0
Changes in Reserved/Unreserved Fund Balances:			
a. (Inc.) Dec. in Reserved for Encumbrances			
b. (Inc.) Dec. in Reserved for Inventories			
c. (Inc.) Dec. in Undistributed Reserve	0	0	0
d. (Inc.) Dec. in Reserved for Commitments			
e. (Inc.) Dec. in Designated Fund Balance	0	0	0
f. (Inc.) Dec. in Unreserved Fund Balance	0	0	0
Unreserved Fund Balance, July 1	35,352	93,200	0
Unreserved Fund Balance, June 30	93,200	0	0

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SUMMARY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN UNRESERVED FUND BALANCES FOR FISCAL YEAR ENDED JUNE 30, 1999			
PROVO 38	ACTUAL REV / EXP FY 2000	ENDING BUDGET REV / EXP FY 2001	BEGIN. BUDGET REV / EXP FY 2002
32 Capital Projects Fund A Governmental Fund Type			
Total Revenues	4,921,180	5,023,614	5,007,266
Total Expenditures	6,920,379	9,674,465	9,647,189
Revenues over (under) Expenditures	(1,999,199)	(4,650,851)	(4,639,923)
Other Sources and Uses:			
a. Sale of Bonds	0	0	0
b. Interfund Transfers In	0	0	0
c. Interfund Transfers (Out)	0	0	0
d. Sale of Fixed Assets	0	0	0
e. School Building Revolving Acct.	0	0	0
f. Misc. Other Financing Sources	0	0	2,000,000
Changes in Reserved/Unreserved Fund Balances:			
a. (Inc.) Dec. in Reserved for Encumbrances	0	0	0
b. (Inc.) Dec. in Reserved for Inventories	0	0	0
c. (Inc.) Dec. in Undistributed Reserve	0	0	0
d. (Inc.) Dec. in Reserved for Commitments	0	0	0
e. (Inc.) Dec. in Designated Fund Balance	0	0	0
f. (Inc.) Dec. in Unreserved Fund Balance	0	0	0
Unreserved Fund Balance, July 1	9,575,516	7,576,317	2,925,466
Unreserved Fund Balance, June 30	7,576,317	2,925,466	285,543

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SUMMARY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN UNRESERVED FUND BALANCES FOR FISCAL YEAR ENDED JUNE 30, 1999			
PROVO 38	ACTUAL REV / EXP FY 2000	ENDING BUDGET REV / EXP FY 2001	BEGIN. BUDGET REV / EXP FY 2002
40 Building Reserve Fund A Governmental Fund Type			
Total Revenues	0	0	0
Total Expenditures	0	0	0
Revenues over (under) Expenditures	0	0	0
Other Sources and Uses:			
a. Sale of Bonds			
b. Interfund Transfers In	0	0	0
c. Interfund Transfers (Out)	0	0	0
d. Sale of Fixed Assets			
e. School Building Revolving Acct.			
f. Misc. Other Financing Sources			
Changes in Reserved/Unreserved Fund Balances:			
a. (Inc.) Dec. in Reserved for Encumbrances			
b. (Inc.) Dec. in Reserved for Inventories			
c. (Inc.) Dec. in Undistributed Reserve			
d. (Inc.) Dec. in Reserved for Commitments	0	0	0
e. (Inc.) Dec. in Designated Fund Balance	0	0	0
f. (Inc.) Dec. in Unreserved Fund Balance			
Unreserved Fund Balance, July 1	0	0	0
Unreserved Fund Balance, June 30	0	0	0

# ANNUAL FINANCIAL REPORT

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SUMMARY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN UNRESERVED FUND BALANCES FOR FISCAL YEAR ENDED JUNE 30, 1999			
PROVO 38	ACTUAL REV / EXP FY 2000	ENDING BUDGET REV / EXP FY 2001	BEGIN. BUDGET REV / EXP FY 2002
49 Food Service Fund A Governmental Fund Type			
Total Revenues	3,341,246	3,410,973	3,474,205
Total Expenditures	3,301,575	3,410,973	3,474,205
Revenues over (under) Expenditures	39,671	0	0
Other Sources and Uses:			
a. Sale of Bonds			
b. Interfund Transfers In	0	0	0
c. Interfund Transfers (Out)	0	0	0
d. Sale of Fixed Assets			
e. School Building Revolving Acct.			
f. Misc. Other Financing Sources	0	0	0
Changes in Reserved/Unreserved Fund Balances:			
a. (Inc.) Dec. in Reserved for Encumbrances	0	0	0
b. (Inc.) Dec. in Reserved for Inventories	8,539	0	0
c. (Inc.) Dec. in Undistributed Reserve	0	0	0
d. (Inc.) Dec. in Reserved for Commitments	0	0	0
e. (Inc.) Dec. in Designated Fund Balance	0	0	0
f. (Inc.) Dec. in Unreserved Fund Balance	0	0	0
Unreserved Fund Balance, July 1	613,100	661,310	661,310
Unreserved Fund Balance, June 30	661,310	661,310	661,310

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SUMMARY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN UNRESERVED FUND BALANCES FOR FISCAL YEAR ENDED JUNE 30, 1999			
PROVO 38	ACTUAL REV / EXP FY 2000	ENDING BUDGET REV / EXP FY 2001	BEGIN. BUDGET REV / EXP FY 2002
51 Food Service Fund A Proprietary Fund Type*			
Total Revenues	0		
Total Expenditures	0		
Revenues over (under) Expenditures	0		
Other Sources and Uses:			
a. Sale of Bonds			
b. Interfund Transfers In	0		
c. Interfund Transfers (Out)	0		
d. Sale of Fixed Assets			
e. School Building Revolving Acct.			
f. Misc. Other Financing Sources	0		
Changes in Reserved/Unreserved Fund Balances:			
a. (Inc.) Dec. in Reserved for Encumbrances	0		
b. (Inc.) Dec. in Reserved for Inventories	0		
c. (Inc.) Dec. in Undistributed Reserve	0		
d. (Inc.) Dec. in Reserved for Commitments	0		
e. (Inc.) Dec. in Designated Fund Balance	0		
f. (Inc.) Dec. in Unreserved Fund Balance	0		
Unreserved Fund Balance, July 1	0		
Unreserved Fund Balance, June 30	0		

\*Enterprise fund accounting is recommended, but the school food services fund may be treated as a special revenue fund.

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SUMMARY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN UNRESERVED FUND BALANCES FOR FISCAL YEAR ENDED JUNE 30, 1999			
PROVO 38	ACTUAL REV / EXP FY 2000	ENDING BUDGET REV / EXP FY 2001	BEGIN. BUDGET REV / EXP FY 2002
52 Enterprise Fund A Proprietary Fund Type			
Total Revenues	0		
Total Expenditures	0		
Revenues over (under) Expenditures	0		
<u>Other Sources and Uses:</u>			
a. Sale of Bonds			
b. Interfund Transfers In	0		
c. Interfund Transfers (Out)	0		
d. Sale of Fixed Assets			
e. School Building Revolving Acct.			
f. Misc. Other Financing Sources	0		
<u>Changes in Reserved/Unreserved Fund Balances:</u>			
a. (Inc.) Dec. in Reserved for Encumbrances	0		
b. (Inc.) Dec. in Reserved for Inventories	0		
c. (Inc.) Dec. in Undistributed Reserve			
d. (Inc.) Dec. in Reserved for Commitments			
e. (Inc.) Dec. in Designated Fund Balance	0		
f. (Inc.) Dec. in Unreserved Fund Balance			
Unreserved Fund Balance, July 1	0		
Unreserved Fund Balance, June 30	0		

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SUMMARY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN UNRESERVED FUND BALANCES FOR FISCAL YEAR ENDED JUNE 30, 1999			
PROVO 38	ACTUAL REV / EXP FY 2000	ENDING BUDGET REV / EXP FY 2001	BEGIN. BUDGET REV / EXP FY 2002
71 Expendable Trust Funds A Fiduciary Fund Type			
Total Revenues	0		
Total Expenditures	0		
Revenues over (under) Expenditures	0		
Other Sources and Uses:			
a. Sale of Bonds			
b. Interfund Transfers In	0		
c. Interfund Transfers (Out)	0		
d. Sale of Fixed Assets			
e. School Building Revolving Acct.			
f. Misc. Other Financing Sources	0		
Changes in Reserved/Unreserved Fund Balances:			
a. (Inc.) Dec. in Reserved for Encumbrances	0		
b. (Inc.) Dec. in Reserved for Inventories	0		
c. (Inc.) Dec. in Undistributed Reserve			
d. (Inc.) Dec. in Reserved for Commitments			
e. (Inc.) Dec. in Designated Fund Balance	0		
f. (Inc.) Dec. in Unreserved Fund Balance	0		
Unreserved Fund Balance, July 1	0		
Unreserved Fund Balance, June 30	0		

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PROVO 38

## SCHEDULES A, B, & C -- BASIC PROGRAM

ACTUAL REVENUES FY 2000	ENDING BUDGET REVENUES FY 2001	BEGIN. BUDGET REVENUES FY 2002
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### SCHEDULE A - Regular Basic Program (Minimum School Program, WPU's only)

3010 Regular School Program K-12	23,187,998	24,131,350	25,682,564
3015 Necessarily Existent Small Schools	0	0	
3020 Professional Staff Costs	2,014,699	2,101,292	2,236,998
3025 Administrative Costs	46,575	49,150	51,850
<b>TOTAL REGULAR BASIC PROGRAM</b>	<b>25,249,272</b>	<b>26,281,792</b>	<b>27,971,412</b>
Local Funds	5,492,454	6,189,887	6,189,887
State Funds	19,756,818	20,091,905	21,781,525

### SCHEDULE B - Restricted Basic Program (Minimum School Program, WPU's only)

3105 Special Education -- Add-On	4,971,084	5,718,412	5,556,533
3110 Special Education -- Self-Contained	862,062	858,898	886,884
3115 Special Education -- Pre-School			
3120 Ext. Yr. Prog./Severely Disabled	20,422	22,460	23,693
3125 Special Education -- State Programs	82,248	77,039	61,795
3155 Applied Technology -- Add-On	1,234,627	1,202,466	1,262,283
3160 Applied Technology -- District Set-Aside	55,303	26,970	79,507
3211 Accelerated Learning -- Gifted and Talented	39,189	40,824	52,013
3212 Accelerated Learning -- Advanced Placement	43,397	38,353	48,508
3213 Accelerated Learning -- Concurrent Enrollment	209,907	241,475	269,408
3215 At-Risk -- Regular Program	134,926	140,403	177,948
3216 At-Risk -- Pregnancy Prevention	27,604	0	0
3218 At-Risk -- Homeless & Minority	43,979	46,262	58,251
3219 At-Risk -- MESA	13,180	13,300	
3220 At-Risk -- Gang Prevention	50,000	30,376	25,700
3221 At-Risk -- Youth-in-Custody	1,043,684	1,370,099	1,312,065
3225 Career Ladders	1,348,770	1,452,348	1,604,155
3230 Class Size Reduction -- K-8	1,545,219	1,624,054	1,713,082
<b>TOTAL RESTRICTED BASIC PROGRAM</b>	<b>11,725,601</b>	<b>12,903,739</b>	<b>13,131,825</b>
Local Funds	0	0	
State Funds	11,725,601	12,903,739	13,131,825

### SCHEDULE C - Unrestricted Basic Program (Minimum School Program, WPU's only)

Local Funds	0	0	
3355 Local Program (State Funds)	590,079	614,699	627,208
<b>TOTAL UNRESTRICTED BASIC PROGRAM</b>	<b>590,079</b>	<b>614,699</b>	<b>627,208</b>

<b>TOTAL LOCAL FUNDS</b>	<b>5,492,454</b>	<b>6,189,887</b>	<b>6,189,887</b>
<b>TOTAL STATE FUNDS</b>	<b>32,072,498</b>	<b>33,610,343</b>	<b>35,540,558</b>
<b>TOTAL BASIC PROGRAM</b>	<b>37,564,952</b>	<b>39,800,230</b>	<b>41,730,445</b>

# ANNUAL FINANCIAL REPORT

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## REVENUES

ACTUAL REVENUES FY 2000	ENDING BUDGET REVENUES FY 2001	BEGIN. BUDGET REVENUES FY 2002
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### 10 MAINTENANCE AND OPERATION FUND

<b>1000 REVENUES FROM LOCAL SOURCES</b>			
1100 Property Taxes	7,064,763	7,826,453	8,180,082
1120 Transportation	326,099	334,255	347,833
1122 Tort Liability	140,710	144,028	149,928
1134 Judgement Recovery	0	0	0
1150 Non-Property Taxes	0	0	0
1154 Fee-In-Lieu of Taxes	1,258,389	1,222,879	1,023,005
1190 Other Taxes	0	0	0
1199 Penalties on Taxes	438,384	604,808	431,575
1200 Local Governmental Units Other Than LEAs	0	0	0
1310 Tuition From Pupils or Parents	103,731	60,707	47,256
1400 Transportation Fees	0	0	0
1410 Transp. Fees From Pupils or Parents	112,473	80,406	83,008
1500 Earnings on Investments	938,504	967,202	968,864
1700 Student Activities	2,424,253	2,346,576	2,346,576
1900 Other Revenues From Local Sources	756,220	3,167,359	1,366,219
1940 Textbooks (Sales & Rentals)	0	0	0
1999 Tax Refunds	0	0	0
<b>TOTAL REVENUES, LOCAL SOURCES</b>	<b>13,563,526</b>	<b>16,754,673</b>	<b>14,944,346</b>
<b>3000 REVENUES FROM STATE SOURCES</b>			
3005 Regular Basic Program	19,756,818	20,091,905	21,781,525
3200 Restricted Basic Program	11,725,601	12,903,739	13,131,825
3350 Unrestricted Basic Program	590,079	614,699	627,208
3405 Social Security and Retirement	7,370,885	7,515,681	6,188,147
3415 Pupil Transportation To/From School	1,021,049	1,108,541	1,141,851
3421 Contingency Fund - Discretionary	0	0	0
3422 Contingency Fund - USU Lab School	0	0	0
3423 Contingency Fund - OOS Tuition	0	0	0
3425 Incentives for Excellence	16,595	16,426	17,326
3445 Inservice Education	3,608	3,681	0
3446 Comprehensive Guidance	148,278	211,081	160,282
3455 Reading Initiative	0	147,497	155,580
3460 Educational Technology Initiative Maintenance	245,115	244,376	257,768
3461 Truancy Intervention	45,000	45,000	45,000
3462 Centennial Schools (Strategic Planning)	0	0	0
3463 Families, Agencies, Communities Together	75,827	37,346	37,346
3464 Alternative Language	172,869	168,335	174,827
3465 Character Education	21,133	12,000	12,000
3466 Highly Impacted Schools	378,855	378,855	378,855
3468 School Nurse Program	26,508	26,630	28,809
3469 Youth in Custody	0	0	0
3470 Technology, Life and Careers & Work-based Learning	74,003	61,494	53,463
3471 Guarantee on Transportation Levy	0	0	0
3473 Alternative Middle Schools	0	49,883	49,883
3475 Professional Development - Development Days	0	0	270,408
3477 Math/Science - Beginning Teacher Recruitment	0	0	0
3500 Experimental/Developmental	695,929	1,029,872	428,720
3555 Voted Leeway	0	0	83,636
3560 Board Leeway	0	0	24,880
3700 Other Revenues From State Sources (Non-MSP)	756,957	830,812	1,356,510

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### REVENUES

	ACTUAL REVENUES FY 2000	ENDING BUDGET REVENUES FY 2001	BEGIN. BUDGET REVENUES FY 2002
3710 Driver Education (Behind-the-Wheel)	119,300	84,260	65,703
3800 Supplementals / Other Bills	386,941	438,923	1,063,580
3900 Revenues From Other State Agencies	20,634	21,000	21,000
<b>TOTAL REVENUES, STATE SOURCES</b>	<b>43,651,984</b>	<b>46,042,036</b>	<b>47,556,132</b>
<b>4000 REVENUES FROM FEDERAL SOURCES</b>			
4101 Impacted Area Aid, PL 874	0	0	
4190 Other Unrestrict. Grants-in-Aid Federal Direct	0	0	
4200 Unrestricted Grants-in-Aid Through State	0	0	
4300 Restricted Grants-in-Aid Federal Direct	1,066,985	2,714,031	2,993,376
4501 Improving America's Schools Act	1,398,916	1,972,646	1,542,066
4520 Programs for the Disabled	865,025	1,693,573	1,171,673
4530 Applied Technology Education	272,686	381,524	377,096
4600 Other Restricted Grants-in-Aid, Fed. thru St.	638,936	552,051	546,921
4810 Federal Forest Service	0	0	
4900 Other Revenues From Federal Sources	606,234	611,564	788,065
<b>TOTAL REVENUES, FEDERAL SOURCES</b>	<b>4,848,782</b>	<b>7,925,389</b>	<b>7,419,197</b>
<b>1000 PAYMENTS FROM OTHER DISTRICTS</b>			
1320 Tuition from Other LEAs Within the State	70,000	70,000	75,000
1330 Tuition From Other LEAs Outside the State	39,023	19,979	19,979
1420 Trans. Fees From Other LEAs Within the State	0	0	
1430 Trans. Fees From Other LEAs Outside the State	0	0	
<b>TOTAL PAYMENTS FROM OTHER DISTRICTS</b>	<b>109,023</b>	<b>89,979</b>	<b>94,979</b>
<b>TOTAL REVENUES, 10 MAINTENANCE &amp; OPERATION FUND</b>	<b>62,173,315</b>	<b>70,812,077</b>	<b>70,014,654</b>
<b>5000 OTHER SOURCES &amp; CHANGES</b>			
5125 Dec in Reserved for Encumbrances Fund Balance	0	0	
5150 Dec in Reserved for Inventories Fund Balance	0	0	
5200 Interfund Transfers	0	0	
5200 Interfund Transfers - M & O from 10%	0	0	
5500 Decrease in Undistributed Reserve Fund Balance	0	0	
5600 Dec in Reserved For Commitments Fund Balance	0	0	
5700 Decrease in Designated Fund Balance	0	347,545	1
5701 Decrease in Designated Fund Balance (Spec. Tran.)	0	0	
5800 Decrease in Unreserved Fund Balance	0	0	
5900 Miscellaneous Other Sources	4,119	19,400	5,642
<b>TOTAL OTHER SOURCES &amp; CHANGES</b>	<b>4,119</b>	<b>366,945</b>	<b>5,643</b>
<b>GRAND TOTAL REVENUES, SOURCES, &amp; CHANGES 10 MAINTENANCE AND OPERATION FUND</b>	<b>62,177,434</b>	<b>71,179,022</b>	<b>70,020,297</b>

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REVENUES

ACTUAL REVENUES FY 2000	ENDING BUDGET REVENUES FY 2001	BEGIN. BUDGET REVENUES FY 2002
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## 23 NON K-12 PROGRAMS FUND

<b>1000 REVENUES FROM LOCAL SOURCES</b>			
1100 Property Taxes	554,148	565,244	590,717
1134 Judgement Recovery	0	0	0
1154 Fee-In-Lieu of Taxes	92,463	83,233	69,599
1199 Penalties on Taxes	32,212	41,559	29,720
1300 Tuition	60,311	87,817	89,161
1800 Community Services Activities	0	0	
1900 Other Revenues From Local Sources	161,673	130,529	33,395
1999 Tax Refunds	0	0	0
TOTAL REVENUES, LOCAL SOURCES	900,807	908,382	812,592
<b>3000 REVENUES FROM STATE SOURCES</b>			
3115 Special Education - Preschool	257,094	281,138	344,284
3209 Adult High School Completion	137,910	131,815	165,944
3210 Adult Basic Skills	19,224	18,537	23,328
3405 Social Security and Retirement	62,550	80,624	56,211
3900 Revenues from Other State Agencies	498,968	616,675	636,348
TOTAL REVENUES, STATE SOURCES	975,746	1,128,789	1,226,115
<b>4000 REVENUES FROM FEDERAL SOURCES</b>			
4522 IDEA - Hand., Part B, PL 99-457 (Preschool Inc.)	82,080	104,134	95,312
4580 Adult Education	19,000	26,900	26,900
4900 Other Revenues From Federal Sources	35,497	17,350	19,000
TOTAL REVENUES, FEDERAL SOURCES	136,577	148,384	141,212
TOTAL REVENUES, 23 NON K-12 PROGRAMS FUND	2,013,130	2,185,555	2,179,919
<b>5000 OTHER SOURCES &amp; CHANGES</b>			
5125 Dec in Reserved for Encumbrances Fund Balance	0	0	
5200 Interfund Transfers	0	0	
5500 Decrease in Undistributed Reserve Fund Balance	0	0	
5600 Dec in Reserved For Commitments Fund Balance	0	0	
5700 Decrease in Designated Fund Balance	0	107,762	8,685
5800 Decrease in Unreserved Fund Balance	0	0	
5900 Miscellaneous Other Sources	0	0	
TOTAL OTHER SOURCES & CHANGES	0	107,762	8,685
GRAND TOTAL REVENUES, SOURCES, & CHANGES 23 NON K-12 PROGRAMS FUND	2,013,130	2,293,317	2,188,604

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REVENUES

ACTUAL REVENUES FY 2000	ENDING BUDGET REVENUES FY 2001	BEGIN. BUDGET REVENUES FY 2002
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## 31 DEBT SERVICE FUND

1000 REVENUES FROM LOCAL SOURCES			
1100 Property Taxes	3,575,226	3,655,062	3,805,177
1124 Capital Outlay Foundation	0	0	
1134 Judgement Recovery	0	0	0
1154 Fee-In-Lieu of Taxes	597,215	538,211	448,599
1199 Penalties on Taxes	208,051	266,183	205,680
1500 Earnings on Investments	33,028	49,005	46,528
1900 Other Revenues From Local Sources	0	0	
1999 Tax Refunds	0	0	0
TOTAL REVENUES, LOCAL SOURCES	4,413,520	4,508,461	4,505,984
3000 REVENUES FROM STATE SOURCES			
3650 Capital Outlay Foundation	0	0	
3660 Emergency School Bldg Needs Pgm	0	0	
TOTAL REVENUES, STATE SOURCES	0	0	0
TOTAL REVENUES, 31 DEBT SERVICE FUND	4,413,520	4,508,461	4,505,984
5000 OTHER SOURCES & CHANGES			
5200 Interfund Transfers	0	0	
5200 Interfund Transfers - Debt Service from 10%	0	0	
5200 Interfund Trans-Debt Srv from Other Cap Outlay	0	0	
5500 Decrease in Undistributed Reserve Fund Balance	0	0	
5700 Decrease in Designated Fund Balance	0	0	
5800 Decrease in Unreserved Fund Balance	0	0	
5900 Miscellaneous Other Sources	0	0	
TOTAL OTHER SOURCES & CHANGES	0	0	0
GRAND TOTAL REVENUES, SOURCES, & CHANGES 31 DEBT SERVICE FUND	4,413,520	4,508,461	4,505,984

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REVENUES

ACTUAL REVENUES FY 2000	ENDING BUDGET REVENUES FY 2001	BEGIN. BUDGET REVENUES FY 2002
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## 32 CAPITAL PROJECTS FUND

<b>1000 REVENUES FROM LOCAL SOURCES</b>			
1100 Property Taxes	3,645,293	3,728,435	3,889,137
1124 Capital Outlay Foundation	0	0	
1134 Judgement Recovery	0	0	0
1154 Fee-In-Lieu of Taxes	609,222	549,016	458,798
1199 Penalties on Taxes	212,234	269,251	198,767
1500 Earnings on Investments	356,656	280,750	280,750
1900 Other Revenues From Local Sources	97,775	196,162	179,814
1999 Tax Refunds	0	0	0
<b>TOTAL REVENUES, LOCAL SOURCES</b>	<b>4,921,180</b>	<b>5,023,614</b>	<b>5,007,266</b>
<b>3000 REVENUES FROM STATE SOURCES</b>			
3150 Applied Technology	0	0	
3405 Social Security and Retirement	0	0	
3600 Public Education Capital Outlay	0	0	
3650 Capital Outlay Foundation	0	0	
3660 Emergency Building Needs	0	0	
3700 Miscellaneous State Revenues	0	0	
<b>TOTAL REVENUES, STATE SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 REVENUES FROM FEDERAL SOURCES</b>			
4000 Revenues from Federal Sources	0	0	
<b>TOTAL REVENUES, FEDERAL SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUES, 32 CAPITAL PROJECTS FUND</b>	<b>4,921,180</b>	<b>5,023,614</b>	<b>5,007,266</b>
<b>5000 OTHER SOURCES &amp; CHANGES</b>			
5100 Sale of Bonds	0	0	
5125 Dec in Reserved for Encumbrances Fund Balance	0	0	
5150 Dec in Reserved for Inventories Fund Balance	0	0	
5200 Interfund Transfers	0	0	
5300 Sale/Compens. for Loss-Fixed Assets	0	0	
5400 School Building Revolving Account	0	0	
5500 Decrease in Undistributed Reserve Fund Balance	0	0	
5600 Dec in Reserved For Commitments Fund Balance	0	0	
5700 Decrease in Designated Fund Balance	0	0	
5800 Decrease in Unreserved Fund Balance	0	0	
5900 Miscellaneous Other Sources	0	0	2,000,000
<b>TOTAL OTHER SOURCES &amp; CHANGES</b>	<b>0</b>	<b>0</b>	<b>2,000,000</b>
<b>GRAND TOTAL REVENUES, SOURCES, &amp; CHANGES 32 CAPITAL PROJECTS FUND</b>	<b>4,921,180</b>	<b>5,023,614</b>	<b>7,007,266</b>

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REVENUES

ACTUAL REVENUES FY 2000	ENDING BUDGET REVENUES FY 2001	BEGIN. BUDGET REVENUES FY 2002
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## 40 BUILDING RESERVE FUND

<b>1000 REVENUES FROM LOCAL SOURCES</b>			
1100 Property Taxes	0	0	
1134 Judgement Recovery	0	0	0
1154 Fee-In-Lieu of Taxes	0	0	0
1199 Penalties on Taxes	0	0	
1900 Other Revenues From Local Sources	0	0	
1999 Tax Refunds	0	0	0
<b>TOTAL REVENUES, LOCAL SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>3000 REVENUES FROM STATE SOURCES</b>			
3600 Public Education Capital Outlay	0	0	
3700 Miscellaneous State Revenues	0	0	
<b>TOTAL REVENUES, STATE SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUES, 40 BUILDING RESERVE FUND</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>5000 OTHER SOURCES &amp; CHANGES</b>			
5200 Interfund Transfers	0	0	
5600 Dec in Reserved For Commitments Fund Balance	0	0	
5700 Decrease in Designated Fund Balance	0	0	
<b>TOTAL OTHER SOURCES &amp; CHANGES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>GRAND TOTAL REVENUES, SOURCES, &amp; CHANGES 40 BUILDING RESERVE FUND</b>	<b>0</b>	<b>0</b>	<b>0</b>

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REVENUES

ACTUAL REVENUES FY 2000	ENDING BUDGET REVENUES FY 2001	BEGIN. BUDGET REVENUES FY 2002
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## 49 FOOD SERVICE FUND (GOVERNMENTAL FUNDS ONLY)\*

<b>1000 REVENUES FROM LOCAL SOURCES</b>			
1500 Earnings on Investments	0	0	
1610 Sales to Students	938,492	991,288	1,011,114
1620 Sales to Adults	67,488	63,882	65,161
1690 Other Revenues From Local Sources	80,149	72,195	73,628
<b>TOTAL REVENUES, LOCAL SOURCES</b>	<b>1,086,129</b>	<b>1,127,365</b>	<b>1,149,903</b>
<b>3000 REVENUES FROM STATE SOURCES</b>			
3700 Miscellaneous State Revenues	0	0	
3770 School Lunch	342,054	357,229	364,374
<b>TOTAL REVENUES, STATE SOURCES</b>	<b>342,054</b>	<b>357,229</b>	<b>364,374</b>
<b>4000 REVENUES FROM FEDERAL SOURCES</b>			
4571 Lunch Reimbursement	227,136	229,313	233,898
4572 Lunch Reimbursement (Free & Reduced Meals)	1,085,606	1,108,029	1,130,193
4573 Special Milk Reimbursement	916	1,012	1,012
4574 Breakfast Reimbursement	284,576	285,536	285,536
4575 Child & Adult Care Food Program	12,493	30,214	30,214
4578 NET (Nutritional Education and Training Pgm.)	0	0	
4579 Other Child Nutrition Program Revenue	302,336	272,275	279,075
<b>TOTAL REVENUES, FEDERAL SOURCES</b>	<b>1,913,063</b>	<b>1,926,379</b>	<b>1,959,928</b>
<b>TOTAL REVENUES, 49 FOOD SERVICE FUND</b>	<b>3,341,246</b>	<b>3,410,973</b>	<b>3,474,205</b>
<b>5000 OTHER SOURCES &amp; CHANGES</b>			
5125 Dec in Reserved for Encumbrances Fund Balance	0	0	
5150 Dec in Reserved for Inventories Fund Balance	8,539	0	
5200 Interfund Transfers	0	0	
5500 Decrease in Undistributed Reserve Fund Balance	0	0	
5600 Dec in Reserved For Commitments Fund Balance	0	0	
5700 Decrease in Designated Fund Balance	0	0	
5800 Decrease in Unreserved Fund Balance	0	0	
5900 Miscellaneous Other Sources	0	0	
<b>TOTAL OTHER SOURCES &amp; CHANGES</b>	<b>8,539</b>	<b>0</b>	<b>0</b>
<b>GRAND TOTAL REVENUES, SOURCES, &amp; CHANGES 49 FOOD SERVICE FUND</b>	<b>3,349,785</b>	<b>3,410,973</b>	<b>3,474,205</b>

\*Use this fund only if your School Food Service is a Governmental Fund.

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REVENUES

ACTUAL REVENUES FY 2000	ENDING BUDGET REVENUES FY 2001	BEGIN. BUDGET REVENUES FY 2002
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## 51 FOOD SERVICE FUND (PROPRIETARY FUNDS ONLY)\*

<b>1000 REVENUES FROM LOCAL SOURCES</b>			
1500 Earnings on Investments	0		
1610 Sales to Students	0		
1620 Sales to Adults	0		
1690 Other Revenues From Local Sources	0		
<b>TOTAL REVENUES, LOCAL SOURCES</b>	<b>0</b>		
<b>3000 REVENUES FROM STATE SOURCES</b>			
3700 Miscellaneous State Revenues	0		
3770 School Lunch	0		
<b>TOTAL REVENUES, STATE SOURCES</b>	<b>0</b>		
<b>4000 REVENUES FROM FEDERAL SOURCES</b>			
4571 Lunch Reimbursement	0		
4572 Lunch Reimbursement (Free & Reduced Meals)	0		
4573 Special Milk Reimbursement	0		
4574 Breakfast Reimbursement	0		
4575 Child & Adult Care Food Program	0		
4578 NET (Nutritional Education and Training Pgm.)	0		
4579 Other Child Nutrition Program Revenue	0		
<b>TOTAL REVENUES, FEDERAL SOURCES</b>	<b>0</b>		
<b>TOTAL REVENUES, 51 FOOD SERVICE FUND</b>	<b>0</b>		
<b>5000 OTHER SOURCES &amp; CHANGES</b>			
5125 Dec in Reserved for Encumbrances Fund Balance	0		
5150 Dec in Reserved for Inventories Fund Balance	0		
5200 Interfund Transfers	0		
5500 Decrease in Undistributed Reserve Fund Balance	0		
5600 Dec in Reserved For Commitments Fund Balance	0		
5700 Decrease in Designated Fund Balance	0		
5800 Decrease in Unreserved Fund Balance	0		
5900 Miscellaneous Other Sources	0		
<b>TOTAL OTHER SOURCES &amp; CHANGES</b>	<b>0</b>		
<b>GRAND TOTAL REVENUES, SOURCES, &amp; CHANGES</b>			
<b>51 FOOD SERVICE FUND</b>	<b>0</b>		

\*Use either Fund 49 or Fund 51 but **NOT** both.

An Enterprise Fund does not require a budget.

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REVENUES

ACTUAL REVENUES FY 2000	ENDING BUDGET REVENUES FY 2001	BEGIN. BUDGET REVENUES FY 2002
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## 52 ENTERPRISE FUNDS

1000 REVENUES FROM LOCAL SOURCES			
TOTAL REVENUES, LOCAL SOURCES	0		
3000 REVENUES FROM STATE SOURCES			
TOTAL REVENUES, STATE SOURCES	0		
4000 REVENUES FROM FEDERAL SOURCES			
TOTAL REVENUES, FEDERAL SOURCES	0		
TOTAL REVENUES, 52 ENTERPRISE FUNDS	0		
5000 OTHER SOURCES & CHANGES			
5125 Dec in Reserved for Encumbrances Fund Balance	0		
5150 Dec in Reserved for Inventories Fund Balance	0		
5200 Interfund Transfers	0		
5700 Decrease in Designated Fund Balance	0		
5900 Miscellaneous Other Sources	0		
TOTAL OTHER SOURCES & CHANGES	0		
GRAND TOTAL REVENUES, SOURCES, & CHANGES 52 ENTERPRISE FUNDS	0		

An Enterprise Fund does not require a budget.

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REVENUES

ACTUAL REVENUES FY 2000	ENDING BUDGET REVENUES FY 2001	BEGIN: BUDGET REVENUES FY 2002
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## 71 EXPENDABLE TRUST FUNDS

1000 RECEIPTS FROM LOCAL SOURCES			
TOTAL RECEIPTS, LOCAL SOURCES	0		
3000 RECEIPTS FROM STATE SOURCES			
TOTAL RECEIPTS, STATE SOURCES	0		
4000 RECEIPTS FROM FEDERAL SOURCES			
TOTAL RECEIPTS, FEDERAL SOURCES	0		
TOTAL RECEIPTS, 71 TRUST FUNDS	0		
5000 OTHER SOURCES & CHANGES			
5125 Dec in Reserved for Encumbrances Fund Balance	0		
5150 Dec in Reserved for Inventories Fund Balance	0		
5200 Interfund Transfers	0		
5700 Decrease in Designated Fund Balance	0		
5800 Decrease in Unreserved Fund Balance	0		
5900 Miscellaneous Other Sources	0		
TOTAL OTHER SOURCES & CHANGES	0		
GRAND TOTAL RECEIPTS, SOURCES, & CHANGES 71 TRUST FUNDS	0		

## SUMMARY OF REVENUES, SOURCES, & CHANGES

TOTAL LOCAL REVENUES - Unshaded Cells	24,885,162	28,322,495	26,420,091
TOTAL STATE REVENUES - Unshaded Cells	44,969,784	47,528,054	49,146,621
TOTAL FEDERAL REVENUES - Unshaded Cells	6,898,422	10,000,152	9,520,337
TOTAL FROM OTHER DISTRICTS - Unshaded Cells	109,023	89,979	94,979
TOTAL REVENUES - Unshaded Cells	76,862,391	85,940,680	85,182,028
TOTAL OTHER SOURCES & CHANGES - Unshaded Cells	12,658	474,707	2,014,328
GRAND TOTAL - Unshaded Cells	76,875,049	86,415,387	87,196,356

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## EXPENDITURES

ACTUAL EXPENDITURES FY 2000	ENDING BUDGET EXPENDITURES FY 2001	BEGIN. BUDGET EXPENDITURES FY 2002
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### 10 MAINTENANCE AND OPERATION FUND

<b>1000 INSTRUCTION</b>				
131	Salaries - Teachers	25,666,754	27,577,264	28,756,217
132	Salaries - Substitute Teachers	333,861	353,068	371,316
161	Salaries - Tchr. Aides & Paraprof.	3,836,858	5,101,931	5,152,562
199	Salaries - All Other	1,118,189	1,095,557	1,020,191
	<b>TOTAL SALARIES (Subtotal)</b>	<b>30,955,662</b>	<b>34,127,820</b>	<b>35,300,286</b>
200	Employee Benefits	10,656,957	11,646,737	11,190,921
300-500	Purchased Services	1,379,475	1,433,564	1,303,891
561	Tuition In-State	0	0	
562	Tuition Out-of-State	0	0	
610	Supplies	919,880	3,623,120	1,794,687
620	Energy Supplies	0	0	
641	Books (Textbooks Only)	56,468	221,842	712,130
670	Computer Supplies (Instructional Only)	64,401	206,772	169,190
680	Maintenance Supplies & Materials	0	0	
	<b>TOTAL SUPPLIES AND MATERIALS (Subtotal)</b>	<b>1,040,749</b>	<b>4,051,734</b>	<b>2,676,007</b>
700	Property (Instructional Equipment)	1,464,001	1,544,377	1,318,534
800	Other Objects	2,032,375	2,369,891	3,084,684
	<b>TOTAL EXPENDITURES, INSTRUCTION (Function 1000)</b>	<b>47,529,219</b>	<b>55,174,123</b>	<b>54,874,323</b>
<b>2000 SUPPORTING SERVICES</b>				
<b>2100 SUPPORT SERVICES - STUDENTS:</b>				
141	Salaries - Attend. & Soc. Work Personnel	129,772	200,330	205,120
142	Salaries - Guidance Personnel	601,605	722,934	760,525
143	Salaries - Health Services Personnel	0	0	
144	Salaries - Psychological Personnel	559,695	629,443	662,321
152	Salaries - Secretarial and Clerical	123,043	142,452	133,491
199	Salaries - All Other	53,858	56,801	59,675
	<b>TOTAL SALARIES (Subtotal)</b>	<b>1,467,973</b>	<b>1,751,960</b>	<b>1,821,132</b>
200	Employee Benefits	531,560	636,630	612,070
300-500	Purchased Services	145,966	160,600	152,834
600	Supplies and Materials	39,880	52,019	51,281
700	Property	3,409	3,902	3,902
800	Other Objects	20,665	14,288	14,288
	<b>TOTAL EXPENDITURES, SUPPORT SERVICES - STUDENTS</b>	<b>2,209,453</b>	<b>2,619,399</b>	<b>2,655,507</b>

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### EXPENDITURES

	ACTUAL EXPENDITURES FY 2000	ENDING BUDGET EXPENDITURES FY 2001	BEGIN. BUDGET EXPENDITURES FY 2002
<b>2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>			
115 Salaries - Supervisors & Directors	217,418	251,642	260,716
133 Salaries - Sabbatical Leave	0	0	
145 Salaries - Media Personnel - Certif.	723,576	726,171	763,830
152 Salaries - Secretarial and Clerical	169,048	210,661	218,140
162 Salaries - Media Personnel - Noncertif.	162,761	167,016	175,179
199 Salaries - All Other	90,563	112,009	92,166
TOTAL SALARIES (Subtotal)	1,363,366	1,467,499	1,510,031
200 Employee Benefits	454,723	492,200	469,814
300-500 Purchased Services	86,089	95,086	72,532
600 Supplies & Materials (Except as Below)	88,259	131,348	98,343
644 Library Books	43,900	54,672	137,995
650 Periodicals	4,546	3,518	7,941
660 Audio Visual Materials	2,603	6,016	3,518
700 Property	26,143	34,728	10,909
800 Other Objects	12,285	14,049	13,782
TOTAL EXP., SUPPORT SVCS. - INSTRUCTIONAL STAFF	2,081,914	2,299,116	2,324,865
<b>2300 SUPPORT SVCS. - DIST. GEN. ADMINISTRATION</b>			
Salaries - Sch. Board, Superintendent, Associate, Deputy or Assist. Superintendents and Sch. Business Administrator			
111-114 Salaries - District Administration	162,622	192,162	200,861
115 Salaries - Supervisors & Directors	124,093	141,345	148,695
152 Salaries - Secretarial & Clerical	93,096	100,218	105,428
199 Salaries - All Other	11,292	8,808	9,204
TOTAL SALARIES (subtotal)	391,103	442,533	464,188
200 Employee Benefits	130,304	138,491	132,791
300-500 Purchased Services	292,247	267,003	267,003
522 Liability Insurance	0	0	
600 Supplies and Materials	69,641	33,712	33,712
700 Property	0	2,426	2,426
800 Other Objects	49,026	15,383	15,383
TOTAL EXPEND., SUPPORT SVCS.-DIST. GEN. ADMIN.	932,321	899,548	915,503
<b>2400 SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>			
121 Salaries - Principals and Assistants	1,811,271	1,934,964	2,035,374
152 Salaries - Secretarial and Clerical	1,042,021	1,103,138	1,158,856
199 Salaries - All Other	81,657	78,180	82,036
TOTAL SALARIES (Subtotal)	2,934,949	3,116,282	3,276,266
200 Employee Benefits	996,939	1,055,570	1,011,989
300-500 Purchased Services	2,123	2,500	2,500
600 Supplies and Materials	0	0	
700 Property	0	0	
800 Other Objects	517	0	
TOTAL EXPEND., SUPPORT SVCS. - SCHOOL ADMIN.	3,934,528	4,174,352	4,290,755

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### EXPENDITURES

	ACTUAL EXPENDITURES FY 2000	ENDING BUDGET EXPENDITURES FY 2001	BEGIN. BUDGET EXPENDITURES FY 2002
<b>2500 SUPPORT SERVICES - BUSINESS</b>			
100 Salaries	372,424	408,459	429,676
200 Employee Benefits	131,278	136,022	130,588
300-500 Purchased Services	12,809	13,517	13,517
522 Liability Insurance	0	0	
600 Supplies and Materials	40,197	37,484	34,998
700 Property	0	0	
800 Other Objects	14,757	13,514	14,199
<b>TOTAL EXPENDITURES, SUPPORT SERVICES - BUSINESS</b>	<b>571,465</b>	<b>608,996</b>	<b>622,978</b>
<b>2600 OPERATION &amp; MAINTENANCE OF PLANT SERVICES</b>			
181 Salaries - Operation & Maint. Supervisor	16,724	17,602	18,517
182 Salaries - Custodial & Maint. Personnel	1,655,725	1,511,203	1,593,518
199 Salaries - All Other	27,108	25,775	27,115
<b>TOTAL SALARIES (Subtotal)</b>	<b>1,699,557</b>	<b>1,554,580</b>	<b>1,639,150</b>
200 Employee Benefits	544,990	591,330	583,264
300-500 Purchased Services	129,211	176,639	174,890
522 Liability Insurance	0	0	
600 Supplies and Materials	290,068	338,522	562,570
700 Property	3,318	25,748	
800 Other Objects	(495,716)	(387,446)	(387,446)
<b>TOTAL EXPENDITURES, OPERATION &amp; MAINT. OF PLANT</b>	<b>2,171,428</b>	<b>2,299,373</b>	<b>2,572,428</b>

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### EXPENDITURES

	ACTUAL EXPENDITURES FY 2000	ENDING BUDGET EXPENDITURES FY 2001	BEGIN. BUDGET EXPENDITURES FY 2002
<b>2700. STUDENT TRANSPORTATION SERVICES</b>			
152 Salaries - Secretarial and Clerical	24,441	25,648	26,981
171 Salaries - Supervisors	35,583	38,001	39,977
172 Salaries - Bus Drivers	651,452	691,004	699,217
173 Salaries - Mechanics & Other Garage Emp.	79,143	94,876	99,809
174 Salaries - Other (Trainers, etc.)	0	0	
TOTAL SALARIES (Subtotal)	790,619	849,529	865,984
210 Retirement	111,837	130,000	107,211
220 Social Security	59,898	69,001	69,289
240 Insurance (Health/Accident/Life)	87,451	118,001	121,769
270 Industrial Insurance	7,874	8,451	8,891
280 Unemployment Insurance	0	0	
TOTAL BENEFITS (Subtotal)	267,060	325,453	307,160
421 Water / Sewer	0	1	1
440 Repairs	42,404	53,000	35,000
441 Garage Equipment Repairs	0	501	501
452 Rental of Equipment and Vehicles	0	1	1
490 Other Purchased Property Services	0	0	
TOTAL PURCHASED PROPERTY SERVICES (Subtotal)	42,404	53,503	35,503
511 Services from Other LEAs (In State)	0	0	
512 Services from Other LEAs (Out of State)	0	0	
513 Commercial	2,006	15,001	9,645
514 Student Allowance	0	0	
515 Payment in Lieu - Subsistence	1,280	2,000	2,000
516 Pmt of Mileage in Lieu of Bus (Dead Miles)	0	0	
521 Property Insurance	0	0	
522 Liability Insurance	0	0	
530 Communications (Telephone)	0	0	
580 Travel/Per Diem	3,558	4,408	2,500
TOTAL OTHER PURCHASED SERVICES (Subtotal)	6,844	21,409	14,145
610 Misc. Supplies (Office)	19,145	21,919	13,500
624 Motor Fuel	37,086	94,498	65,973
625 Natural Gas	0	0	
626 Electricity	0	0	
681 Lubricants	3,182	7,500	3,500
682 Tires and Tubes	33,642	28,000	13,000
683 Repair Parts for Vehicle (Bus)	104,750	75,000	66,475
684 Repair Parts for Garage Equipment	0	0	
689 Misc. Supplies (Shop)	0	1,240	501
TOTAL SUPPLIES & MATERIALS (Subtotal)	197,805	228,157	162,949
730 Equipment	10,737	0	1
732 School Buses	27,270	225,001	
TOTAL EQUIPMENT (Subtotal)	38,007	225,001	1
890 Misc. Expenditures	3,140	5,500	4,500
891 Training	987	1,500	1,500
TOTAL EXPENDITURES, STUDENT TRANS. SERVICES	1,346,866	1,710,052	1,391,742

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EXPENDITURES	ACTUAL EXPENDITURES FY 2000	ENDING BUDGET EXPENDITURES FY 2001	BEGIN. BUDGET EXPENDITURES FY 2002
<b>2800 SUPPORT SERVICES CENTRAL</b>			
<b>2810 PLANNING, RESEARCH, ETC.</b>			
100 Salaries	0	0	
200 Employee Benefits	0	0	
300-500 Purchased Services	0	0	
600 Supplies and Materials	0	0	
700 Property	0	0	
800 Other Objects	0	0	
TOTAL EXPENDITURES, PLANNING, RESEARCH, ETC.	0	0	0
<b>2820 INFORMATION SERVICES</b>			
100 Salaries	0	0	
200 Employee Benefits	0	0	
300-500 Purchased Services	0	0	
600 Supplies and Materials	0	0	
700 Property	0	0	
800 Other Objects	0	0	
TOTAL EXPENDITURES, INFORMATION SERVICES	0	0	0
<b>2830 STAFF SERVICES</b>			
100 Salaries	247,634	253,954	266,459
200 Employee Benefits	82,204	89,394	88,047
300-500 Purchased Services	102,905	97,073	97,073
600 Supplies and Materials	62,419	174,750	81,350
700 Property	0	92,458	1,000
800 Other Objects	954	4,857	4,857
TOTAL EXPENDITURES, STAFF SERVICES	496,116	712,486	538,786
<b>2840 DATA PROCESSING SERVICES</b>			
100 Salaries	145,673	154,322	162,329
200 Employee Benefits	43,146	44,407	41,742
300-500 Purchased Services	45,765	76,085	76,085
600 Supplies and Materials	8,552	9,400	9,400
700 Property	0	2,000	2,000
800 Other Objects	2,574	0	
TOTAL EXPENDITURES, DATA PROCESSING SERVICES	245,710	286,214	291,556
TOTAL EXPENDITURES, SUPPORT SERVICES - CENTRAL	741,826	998,700	830,342

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### EXPENDITURES

	ACTUAL EXPENDITURES FY 2000	ENDING BUDGET EXPENDITURES FY 2001	BEGIN. BUDGET EXPENDITURES FY 2002
<b>2900 OTHER SUPPORT SERVICES</b>			
100 Salaries	0	0	
200 Employee Benefits	0	0	
300-500 Purchased Services	5,000	7,000	7,000
600 Supplies and Materials	0	357	357
700 Property	0	957	143
800 Other Objects	0	0	
<b>TOTAL EXPENDITURES, OTHER SUPPORT SERVICES</b>	<b>5,000</b>	<b>8,314</b>	<b>7,500</b>
<b>TOTAL EXPENDITURES FOR SUPPORT SERVICES</b>	<b>13,994,801</b>	<b>15,617,850</b>	<b>15,611,620</b>
<b>5000 DEBT SERVICE (TAX ANTICIPATION NOTES)</b>			
830 Interest	202,204	202,204	202,204
<b>TOTAL EXPENDITURES, 10 MAINT. &amp; OPERATION FUND</b>	<b>61,726,224</b>	<b>70,994,177</b>	<b>70,688,147</b>
<b>6000 OTHER USES &amp; CHANGES</b>			
920 Increase to Reserved for Encumbrances	0	0	
925 Increase to Reserved for Inventories	26,228	0	
930 Interfund Transfers	0	0	
935 Increase to Undistributed Reserve Fund Balance	0	0	
940 Inc to Reserved For Commitments Fund Balance	0	0	
945 Increase to Designated Fund Balance	352,745	184,845	184,845
946 Increase to Desig. Fund Bal (Spec. Trans.)	0	0	
950 Increase to Unreserved Fund Balance	0	0	
<b>TOTAL OTHER USES &amp; CHANGES</b>	<b>378,973</b>	<b>184,845</b>	<b>184,845</b>
<b>GRAND TOTAL EXPENDITURES, USES, &amp; CHANGES 10 MAINTENANCE AND OPERATION FUND</b>	<b>62,105,197</b>	<b>71,179,022</b>	<b>70,872,992</b>

### TOTAL EXPENDITURE BY OBJECT - 10 MAINTENANCE AND OPERATION FUND

100 Salaries	40,368,960	44,126,938	45,735,501
200 Employee Benefits	13,839,161	15,156,234	14,568,386
300-500 Purchased Services	2,250,838	2,403,979	2,216,973
600 Supplies and Materials	1,888,619	5,121,689	3,860,421
700 Property	1,534,878	1,931,597	1,338,915
800 Other Objects	1,843,768	2,253,740	2,967,951
<b>GRAND TOTAL EXPENDITURES BY OBJECT 10 MAINTENANCE AND OPERATION FUND</b>	<b>61,726,224</b>	<b>70,994,177</b>	<b>70,688,147</b>

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## EXPENDITURES

ACTUAL EXPENDITURES FY 2000	ENDING BUDGET EXPENDITURES FY 2001	BEGIN. BUDGET EXPENDITURES FY 2002
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### 23 NON K-12 PROGRAMS FUND

3000 OPERATION OF NONINSTRUCTIONAL SERVICES			
3200 OTHER SERVICES			
100 Salaries	366,232	374,232	393,232
200 Employee Benefits	78,139	85,799	80,635
300-500 Purchased Services	262,415	354,992	229,760
600 Supplies and Materials	85,309	61,298	61,298
700 Property	26,340	1,200	1,200
800 Other Objects	0	300	300
TOTAL EXPENDITURES, OTHER SERVICES	818,435	877,821	766,425
3300 COMMUNITY SERVICES			
100 Salaries	765,274	908,758	971,739
200 Employee Benefits	209,091	270,487	268,765
300-500 Purchased Services	85,524	84,302	79,302
600 Supplies and Materials	41,588	129,937	82,927
700 Property	13,403	11,786	9,388
800 Other Objects	13,525	10,226	146,903
TOTAL EXPENDITURES, COMMUNITY SERVICES	1,128,405	1,415,496	1,559,024
TOTAL EXPENDITURES, 23 NON K-12 PROGRAMS FUND	1,946,840	2,293,317	2,325,449
6000 OTHER USES & CHANGES			
920 Increase to Reserved for Encumbrances	0	0	
930 Interfund Transfers	0	0	
935 Increase to Undistributed Reserve Fund Balance	0	0	
940 Inc to Reserved For Commitments Fund Balance	0	0	
945 Increase to Designated Fund Balance	0	0	
950 Increase to Unreserved Fund Balance	0	0	
TOTAL OTHER USES & CHANGES	0	0	0
GRAND TOTAL EXPENDITURES, USES, & CHANGES 23 NON K-12 PROGRAMS FUND	1,946,840	2,293,317	2,325,449

### TOTAL EXPENDITURE BY OBJECT - 23 NON K-12 PROGRAMS FUND

100 Salaries	1,131,506	1,282,990	1,364,971
200 Employee Benefits	287,230	356,286	349,400
300-500 Purchased Services	347,939	439,294	309,062
600 Supplies and Materials	126,897	191,235	144,225
700 Property	39,743	12,986	10,588
800 Other Objects	13,525	10,526	147,203
GRAND TOTAL EXPENDITURES BY OBJECT 23 NON K-12 PROGRAMS FUND	1,946,840	2,293,317	2,325,449

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## EXPENDITURES

ACTUAL EXPENDITURES FY 2000	ENDING BUDGET EXPENDITURES FY 2001	BEGIN. BUDGET EXPENDITURES FY 2002
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### 31 DEBT SERVICE FUND

<b>5000 DEBT SERVICE</b>			
830 Interest	2,291,138	2,201,346	2,100,643
840 Redemption of Principal	2,055,635	2,391,315	2,396,341
890 Miscellaneous Expenditures	8,899	9,000	9,000
<b>TOTAL EXPENDITURES, 31 DEBT SERVICE FUND</b>	<b>4,355,672</b>	<b>4,601,661</b>	<b>4,505,984</b>
<b>6000 OTHER USES &amp; CHANGES</b>			
930 Interfund Transfers	0	0	
935 Increase to Undistributed Reserve Fund Balance	0	0	
945 Increase to Designated Fund Balance	0	0	
950 Increase to Unreserved Fund Balance	0	0	
<b>TOTAL OTHER USES &amp; CHANGES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>GRAND TOTAL EXPENDITURES, USES, &amp; CHANGES 31 DEBT SERVICE FUND</b>	<b>4,355,672</b>	<b>4,601,661</b>	<b>4,505,984</b>

### 32 CAPITAL PROJECTS FUND

<b>10002 TAX RATE PROGRAM</b>			
<b>2600 MAINTENANCE OF PLANT SERVICES</b>			
100 Salaries	542,193	831,250	874,449
200 Employee Benefits	111,275	228,734	215,762
300-500 Purchased Services	654,323	686,179	910,570
600 Supplies and Materials	1,519,168	1,559,501	1,569,218
700 Property	0	0	
800 Other Objects	13,601	14,166	9,806
<b>TOTAL EXPEND., MAINTENANCE OF PLANT SERVICES</b>	<b>2,840,560</b>	<b>3,319,830</b>	<b>3,579,805</b>
<b>10% OF BASIC PROGRAM</b>			
<b>1000 INSTRUCTION (10% of Basic)</b>			
610 Supplies	1,078,887	1,062,965	986,151
641 Textbooks	297,423	360,133	40,931
730 Equipment	0	899	0
<b>TOTAL EXPENDITURES, INSTRUCTION</b>	<b>1,376,310</b>	<b>1,423,997</b>	<b>1,027,082</b>
<b>2000 SUPPORTING SERVICES (10% of Basic)</b>			
610 Supplies	0	19,024	18,409
730 Equipment	0	0	
<b>TOTAL EXPENDITURES, SUPPORTING SERVICES</b>	<b>0</b>	<b>19,024</b>	<b>18,409</b>
<b>2500 SUPPORT SERVICES - BUSINESS (10% of Basic)</b>			
610 Supplies	0	0	
730 Equipment	0	0	
<b>TOTAL EXPENDITURES, BUSINESS</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2600 MAINTENANCE OF PLANT SERV. (10% of Basic)</b>			
610 Supplies	0	0	
730 Equipment	0	0	
<b>TOTAL EXPENDITURES, MAINTENANCE OF PLANT</b>	<b>0</b>	<b>0</b>	<b>0</b>

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### EXPENDITURES

	ACTUAL EXPENDITURES FY 2000	ENDING BUDGET EXPENDITURES FY 2001	BEGIN. BUDGET EXPENDITURES FY 2002
<b>2700 STUDENT TRANS. SERVICES (10% of Basic)</b>			
610 Supplies	50,495	40,502	40,502
730 Equipment	0	0	
732 School Buses	0	0	
TOTAL EXPENDITURES, STUDENT TRANSPORTATION	50,495	40,502	40,502
<b>2830 STAFF SERVICES (10% of Basic)</b>			
610 Supplies	0	0	
730 Equipment	0	0	
TOTAL EXPENDITURES, STAFF SERVICES	0	0	0
<b>2840 DATA PROCESSING (10% of Basic)</b>			
610 Supplies	0	0	
730 Equipment	0	0	
TOTAL EXPENDITURES, DATA PROCESSING	0	0	0
<b>2900 OTHER SUPPORT SERVICES (10% of Basic)</b>			
610 Supplies	0	0	
730 Equipment	0	0	
TOTAL EXPENDITURES, OTHER SUPPORT SERVICES	0	0	0
<b>4501 FACILITIES ACQ. &amp; CONST. SERV. (10% of Basic) PERFORMED BY STAFF</b>			
460 Construction and Remodeling	0	0	
710 School Sites	0	0	
720 Buildings	0	0	
731 Machinery	0	0	
733 Furniture and Fixtures	0	0	
734 Audio-Visual Equipment	0	0	
735 Non-Bus Vehicles	0	0	
739 Other Equipment	0	0	
TOTAL EXPEND., FACILITIES A & C (STAFF)	0	0	0
<b>4502 FACILITIES ACQ. &amp; CONST. SERV. (10% of Basic) PERFORMED BY CONTRACTORS</b>			
460 Construction and Remodeling	0	0	
700 Property	0	0	
TOTAL EXPEND., FACILITIES A & C (CONTRACTORS)	0	0	0
<b>5000 DEBT SERVICES (10% of Basic)</b>			
830 Interest	0	0	
840 Redemption of Principal	0	0	
TOTAL EXPENDITURES, DEBT SERVICE	0	0	0
<b>TOTAL EXPENDITURES, 10% OF BASIC PROGRAM</b>	<b>1,426,805</b>	<b>1,483,523</b>	<b>1,085,993</b>

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EXPENDITURES		ACTUAL EXPENDITURES FY 2000	ENDING BUDGET EXPENDITURES FY 2001	BEGIN. BUDGET EXPENDITURES FY 2002
<b>4501 FACILITIES ACQUISITION &amp; CONST. SERVICES PERFORMED BY STAFF</b>				
100	Salaries	0	0	
200	Employee Benefits	0	0	
300-500	Purchased Services	0	0	
600	Supplies and Materials	0	0	
680	Supplies and Materials - Buses	0	0	
710	Land and Improvements	0	0	
720	Buildings	0	0	
731	Machinery	0	0	
732	School Buses	0	0	
733	Furniture and Fixtures	0	0	
734	Audio-Visual Equipment	0	0	
735	Non-Bus Vehicles	0	0	
739	Other Equipment	0	0	
750	Media Materials	0	0	
800	Other Objects	0	0	
TOTAL EXPEND., FACILITIES A & C (STAFF)		0	0	0
<b>4502 FACILITIES ACQ. &amp; CONST. SERV. PERFORMED BY CONTRACTORS</b>				
460	Construction and Remodeling	2,162,655	4,148,779	4,712,857
700	Property	490,359	722,333	268,534
TOTAL EXPEND., FACILITIES A & C (CONTRACTORS)		2,653,014	4,871,112	4,981,391
TOTAL EXPENDITURES, FACILITIES A & C		2,653,014	4,871,112	4,981,391
TOTAL EXPENDITURES, 32 CAPITAL PROJECTS FUND		6,920,379	9,674,465	9,647,189
<b>6000 OTHER USES &amp; CHANGES</b>				
920	Increase to Reserved for Encumbrances	0	0	
925	Increase to Reserved for Inventories	0	0	
930	Interfund Transfers	0	0	
930	Interfund Transfers - 10% to M & O	0	0	
930	Interfund Transfers - 10% to Debt Service	0	0	
930	Interfund Trans-Oth Cap Outlay to Debt Srv.	0	0	
935	Increase to Undistributed Reserve Fund Balance	0	0	
940	Inc to Reserved For Commitments Fund Balance	0	0	
945	Increase to Designated Fund Balance	0	0	
950	Increase to Unreserved Fund Balance	0	0	
TOTAL OTHER USES & CHANGES		0	0	0
GRAND TOTAL EXPENDITURES, USES, & CHANGES 32 CAPITAL PROJECTS FUND		6,920,379	9,674,465	9,647,189

## TOTAL EXPENDITURE BY OBJECT - 32 CAPITAL PROJECTS FUND

100	Salaries	542,193	831,250	874,449
200	Employee Benefits	111,275	228,734	215,762
300-500	Purchased Services	2,816,978	4,834,958	5,623,427
600	Supplies and Materials	2,945,973	3,042,125	2,655,211
700	Property	490,359	723,232	268,534
800	Other Objects	13,601	14,166	9,806
GRAND TOTAL EXPENDITURES BY OBJECT 32 CAPITAL PROJECTS FUND		6,920,379	9,674,465	9,647,189 <sup>32</sup>

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## EXPENDITURES

ACTUAL EXPENDITURES FY 2000	ENDING BUDGET EXPENDITURES FY 2001	BEGIN. BUDGET EXPENDITURES FY 2002
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### 40 BUILDING RESERVE FUND

<b>4000 FACILITIES ACQUISITION &amp; CONST. SERVICES</b>			
300 Professional & Technical Services	0	0	
400 Property Services	0	0	
700 Property	0	0	
800 Other Objects	0	0	
830 Interest	0	0	
840 Redemption of Principal	0	0	
TOTAL EXPENDITURES, 40 BUILDING RESERVE FUND	0	0	0
<b>6000 OTHER USES &amp; CHANGES</b>			
930 Interfund Transfers	0	0	
940 Inc to Reserved For Commitments Fund Balance	0	0	
945 Increase to Designated Fund Balance	0	0	
TOTAL OTHER USES & CHANGES	0	0	0
GRAND TOTAL EXPENDITURES, USES, & CHANGES 40 BUILDING RESERVE FUND	0	0	0

### 49 FOOD SERVICE FUND (GOVERNMENTAL FUNDS ONLY)\*

<b>3100 FOOD SERVICES</b>			
100 Salaries	1,153,052	1,193,939	1,256,010
200 Employee Benefits	375,927	472,984	456,294
300-500 Purchased Services	86,555	121,339	121,339
600 Supplies and Materials (except food)	109,132	133,699	137,643
630 Food	1,055,859	1,056,570	1,098,832
700 Property	8,455	36,855	36,855
800 Other Objects	512,595	395,587	367,232
TOTAL EXPENDITURES, 49 FOOD SERVICES FUND	3,301,575	3,410,973	3,474,205
<b>6000 OTHER USES &amp; CHANGES</b>			
920 Increase to Reserved for Encumbrances	0	0	
925 Increase to Reserved for Inventories	0	0	
930 Interfund Transfers	0	0	
935 Increase to Undistributed Reserve Fund Balance	0	0	
940 Inc to Reserved For Commitments Fund Balance	0	0	
945 Increase to Designated Fund Balance	0	0	
950 Increase to Unreserved Fund Balance	0	0	
TOTAL OTHER USES & CHANGES	0	0	0
GRAND TOTAL EXPENDITURES, USES, & CHANGES 49 FOOD SERVICE FUND	3,301,575	3,410,973	3,474,205

\*Use this fund only if your School Food Service is a Governmental Fund.

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## EXPENDITURES

ACTUAL EXPENDITURES FY 2000	ENDING BUDGET EXPENDITURES FY 2001	BEGIN. BUDGET EXPENDITURES FY 2002
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### 51 FOOD SERVICE FUND (PROPRIETARY FUNDS ONLY)\*

<b>3100 FOOD SERVICES</b>			
100 Salaries	0	0	
200 Employee Benefits	0	0	
300-500 Purchased Services	0	0	
600 Supplies and Materials (except food)	0	0	
630 Food	0	0	
700 Property	0	0	
780 Depreciation	0	0	
800 Other Objects	0	0	
<b>TOTAL EXPENDITURES, 51 FOOD SERVICES FUND</b>	<b>0</b>		
<b>6000 OTHER USES &amp; CHANGES</b>			
920 Increase to Reserved for Encumbrances	0	0	
925 Increase to Reserved for Inventories	0	0	
930 Interfund Transfers	0	0	
935 Increase to Undistributed Reserve Fund Balance	0	0	
940 Inc to Reserved For Commitments Fund Balance	0	0	
945 Increase to Designated Fund Balance	0	0	
950 Increase to Unreserved Fund Balance	0	0	
<b>TOTAL OTHER USES &amp; CHANGES</b>	<b>0</b>		
<b>GRAND TOTAL EXPENDITURES, USES, &amp; CHANGES 51 FOOD SERVICE FUND</b>	<b>0</b>		

\*Use either Fund 49 or Fund 51 but **NOT both**.

An Enterprise Fund does not require a budget.

### 52 ENTERPRISE FUNDS

<b>3200 OTHER ENTERPRISE SERVICES</b>			
100 Salaries	0	0	
200 Employee Benefits	0	0	
300-500 Purchased Services	0	0	
600 Supplies and Materials (except food)	0	0	
700 Property	0	0	
780 Depreciation	0	0	
800 Other Objects	0	0	
<b>TOTAL EXPENDITURES, 52 ENTERPRISE FUNDS</b>	<b>0</b>		
<b>6000 OTHER USES &amp; CHANGES</b>			
920 Increase to Reserved for Encumbrances	0	0	
925 Increase to Reserved for Inventories	0	0	
930 Interfund Transfers	0	0	
945 Increase to Designated Fund Balance	0	0	
<b>TOTAL OTHER USES &amp; CHANGES</b>	<b>0</b>		
<b>GRAND TOTAL EXPENDITURES, USES, &amp; CHANGES 52 ENTERPRISE FUNDS</b>	<b>0</b>		

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## EXPENDITURES

ACTUAL EXPENDITURES FY 2000	ENDING BUDGET EXPENDITURES FY 2001	BEGIN. BUDGET EXPENDITURES FY 2002
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### 71 EXPENDABLE TRUST FUNDS

--- OTHER OUTLAYS			
100 Salaries	0	1,917,113	
200 Employee Benefits	0	640,571	
300-500 Purchased Services	0	1,340,635	
600 Supplies and Materials	0	504,025	
700 Property	0	16,815	
800 Other Objects	0	1,491,519	
TOTAL EXPENDITURES, 71 TRUST FUNDS	0		
6000 OTHER USES & CHANGES			
920 Increase to Reserved for Encumbrances	0	0	
925 Increase to Reserved for Inventories	0	0	
930 Interfund Transfers	0	0	
945 Increase to Designated Fund Balance	0	0	
950 Increase to Unreserved Fund Balance	0	0	
TOTAL OTHER USES & CHANGES	0		
GRAND TOTAL EXPENDITURES, USES, & CHANGES 71 TRUST FUNDS	0		

### SUMMARY OF TOTAL EXPENDITURES / USES

GRAND TOTAL EXPENDITURES - Unshaded Cells	78,250,690	90,974,593	90,640,974
GRAND TOTAL OTHER USES & CHANGES - Unshaded Cells	378,973	184,845	184,845
GRAND TOTAL - Unshaded Cells	78,629,663	91,159,438	90,825,819

### SUMMARY OF TOTAL EXPENDITURES BY OBJECT - ALL FUNDS

100 Salaries	43,195,711	49,352,230	49,230,931
200 Employee Benefits	14,613,593	16,854,809	15,589,842
300-500 Purchased Services	5,502,310	9,140,205	8,270,801
600 Supplies and Materials	6,126,480	10,049,343	7,896,332
700 Property	2,073,435	2,721,485	1,654,892
800 Other Objects	6,739,161	8,767,199	7,998,176
GRAND TOTAL EXPENDITURES BY OBJECT ALL FUNDS	78,250,690	96,885,271	90,640,974