

2/12/02



ANNUAL  
FINANCIAL  
REPORT  
53A-3-303

Utah School Districts  
For Fiscal Year Ending  
June 30, 2003



BUDGET 53A-19-101

Date of Hearing

Date of Adoption



ACTUAL 53A-3-404



This report contains encumbrances.

PROVO 38

District

A handwritten signature in dark ink, appearing to read "Lynn B. Smith".

8/28/01

Prepared by:

Date

lynnb@provo.k12.ut.us  
email address

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  
Cathy Dudley  
cdudley@usoe.k12.ut.us
2. Utah State Auditor  
c/o Kent Godfrey  
Room 211  
State Capitol  
Salt Lake City, Utah 84114

Date Received @ USOE:

# ANNUAL FINANCIAL REPORT

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SUMMARY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN UNRESERVED FUND BALANCES FOR FISCAL YEAR ENDED JUNE 30, 2002			
PROVO 38	ACTUAL REV / EXP FY 2001	ENHANCED BUDGET REV / EXP FY 2002	BUDGET REV / EXP FY 2003
10 Maintenance and Operation Fund A Governmental Fund Type			
Total Revenues	67,289,877	76,972,534	71,072,119
Total Expenditures	67,171,521	77,312,254	71,766,736
Revenues over (under) Expenditures	118,356	(339,720)	(694,617)
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	19,398	5,639	5,639
Changes in Reserved/Unreserved Fund Balances:			
a. (Inc.) Dec. in Reserved for Encumbrances	0	0	0
b. (Inc.) Dec. in Reserved for Inventories	(5,409)	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	(111,217)	334,081	(184,845)
f. (Inc.) Dec. in Unreserved Fund Balance	0	0	0
Unreserved Fund Balance, July 1	852,695	873,823	873,823
Unreserved Fund Balance, June 30	873,823	873,823	0

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SUMMARY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN UNRESERVED FUND BALANCES FOR FISCAL YEAR ENDED JUNE 30, 2002			
PROVO 38	ACTUAL REV / EXP FY 2001	ENR. BUDGET REV / EXP FY 2002	BEST. BUDGET REV / EXP FY 2003
23 Non K-12 Programs Fund A Governmental Fund Type			
Total Revenues	2,100,808	2,327,101	2,355,933
Total Expenditures	2,212,418	2,335,786	2,381,168
Revenues over (under) Expenditures	(111,610)	(8,685)	(25,235)
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	8,685	0
f. (Inc.) Dec. in Unreserved Fund Balance	0	0	0
Unreserved Fund Balance, July 1	136,845	25,235	25,235
Unreserved Fund Balance, June 30	25,235	25,235	0

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PROVO 38	ACTUAL REV / EXP FY 2002	ENHANCED REV / EXP FY 2002	BUDGET REV / EXP FY 2003
31 Debt Service Fund A Governmental Fund Type			
Total Revenues	4,565,058	4,631,098	3,801,921
Total Expenditures	4,443,628	4,232,541	3,801,921
Revenues over (under) Expenditures	121,430	398,557	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	93,200	214,630	613,187
Unreserved Fund Balance, June 30	214,630	613,187	613,187

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SUMMARY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN UNRESERVED FUND BALANCES FOR FISCAL YEAR ENDED JUNE 30, 2002			
PROVO 38	ACTUAL REV / EXP FY 2001	ENDING BUDGET REV / EXP FY 2002	BEGIN. BUDGET REV / EXP FY 2003
32 Capital Projects Fund A Governmental Fund Type			
Total Revenues	5,121,608	4,818,125	7,435,281
Total Expenditures	8,749,265	12,852,625	7,554,742
Revenues over (under) Expenditures	(3,627,657)	(8,034,500)	(119,461)
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	4,000,000	0
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	290,000	0
f. (Inc.) Dec. in Unreserved Fund Balance	0	0	0
Unreserved Fund Balance, July 1	7,576,317	3,948,660	204,160
Unreserved Fund Balance, June 30	3,948,660	204,160	84,699

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SUMMARY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN UNRESERVED FUND BALANCES FOR FISCAL YEAR ENDED JUNE 30, 2002			
PROVO 38	ACTUAL REV / EXP FY 2001	ENHANCED BUDGET REV / EXP FY 2002	BEST BUDGET REV / EXP FY 2003
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

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SUMMARY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN UNRESERVED FUND BALANCES FOR FISCAL YEAR ENDED JUNE 30, 2002			
PROVO 38	ACTUAL REV / EXP FY 2001	ENHANCED REV / EXP FY 2002	BEST REV / EXP FY 2003
49 Food Service Fund A Governmental Fund Type			
Total Revenues	3,452,748	3,651,709	3,662,784
Total Expenditures	3,410,898	3,651,709	3,662,784
Revenues over (under) Expenditures	41,850	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	(18,294)	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	661,310	684,866	684,866
Unreserved Fund Balance, June 30	684,866	684,866	684,866



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SUMMARY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN UNRESERVED FUND BALANCES FOR FISCAL YEAR ENDED JUNE 30, 2002			
PROVO 38	ACTUAL REV. / EXP. FY 2001	ENDING BUDGET REV. / EXP. FY 2002	BEGIN. BUDGET REV. / EXP. FY 2003
51 Food Service 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	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, 2002			
PROVO 38	ACTUAL REV / EXP FY 2001	ENDING BUDGET REV / EXP FY 2002	BEGIN. BUDGET REV / EXP FY 2001
52 Enterprise 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			
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, 2002			
PROVO 38	ACTUAL REV / EXP FY 2001	ENDING BUDGET REV / EXP FY 2002	BEGIN. BUDGET REV / EXP FY 2003
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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## SCHEDULES A & B--BASIC SCHOOL PROGRAM

ACTUAL REVENUES FY 2001	ENDING BUDGET REVENUES FY 2002	BEGINNING BUDGET REVENUES FY 2003
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### SCHEDULE A - Regular Basic Program (Minimum School Program, WPU's only)

3010 Regular School Program K-12	24,131,350	25,244,498	25,379,402
3015 Necessarily Existent Small Schools	0	0	
3020 Professional Staff Costs	2,101,292	2,192,047	2,169,387
3025 Administrative Costs	49,150	51,850	52,250
<b>TOTAL REGULAR BASIC SCHOOL PROGRAM</b>	<b>26,281,792</b>	<b>27,488,395</b>	<b>27,601,039</b>
Local Funds	6,189,887	6,321,419	6,680,810
State Funds	20,091,905	21,166,976	20,920,229

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

3105 Special Education -- Add-On	5,180,413	6,094,637	5,599,402
3110 Special Education -- Self-Contained	858,898	886,882	835,893
3115 Special Education -- Pre-School	0	0	
3120 Ext. Yr. Prog./Severely Disabled	22,460	22,463	22,731
3125 Special Education -- State Programs	77,039	61,794	61,794
3155 Applied Technology -- Add-On	1,494,754	1,317,569	1,291,398
3160 Applied Technology -- District Set-Aside	26,970	65,418	36,147
3230 Class Size Reduction (State funds)	1,624,884	1,685,555	1,695,672
<b>TOTAL RESTRICTED BASIC PROGRAM</b>	<b>9,285,418</b>	<b>10,134,318</b>	<b>9,543,037</b>
Local Funds	0	0	
State Funds	9,285,418	10,134,318	9,543,037

<b>TOTAL LOCAL FUNDS</b>	<b>6,189,887</b>	<b>6,321,419</b>	<b>6,680,810</b>
<b>TOTAL STATE FUNDS</b>	<b>29,377,323</b>	<b>31,301,294</b>	<b>30,463,266</b>
<b>TOTAL BASIC SCHOOL PROGRAM WPU'S</b>	<b>35,567,210</b>	<b>37,622,713</b>	<b>37,144,076</b>

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REVENUES

ACTUAL REVENUES	BUDGETED REVENUES	DEFICIT/BURDEN
FY 2001	FY 2002	FY 2002

## 10 MAINTENANCE AND OPERATION FUND

<b>1000 REVENUES FROM LOCAL SOURCES</b>			
1100 Property Taxes	7,925,849	8,235,936	9,857,067
1120 Transportation	338,500	350,138	359,978
1122 Tort Liability	145,857	150,303	154,424
1134 Judgement Recovery	0	0	0
1150 Non-Property Taxes	0	0	
1154 Fee-In-Lieu of Taxes	1,238,410	1,037,708	1,033,454
1190 Other Taxes	0	0	
1199 Penalties on Taxes	612,402	697,144	694,282
1200 Local Governmental Units Other Than LEAs	0	0	
1310 Tuition From Pupils or Parents	73,095	185,841	143,673
1400 Transportation Fees	0	0	
1410 Transp. Fees From Pupils or Parents	112,505	100,624	92,258
1500 Earnings on Investments	1,018,612	504,421	540,181
1700 Student Activities	2,693,847	2,935,676	2,346,576
1900 Other Revenues From Local Sources	940,774	4,301,533	1,695,999
1940 Textbooks (Sales & Rentals)	0	0	
1999 Tax Refunds	0	0	0
<b>TOTAL REVENUES, LOCAL SOURCES</b>	<b>15,099,851</b>	<b>18,499,324</b>	<b>16,917,892</b>
<b>3000 REVENUES FROM STATE SOURCES</b>			
3005 Regular Basic Program	20,091,905	21,166,976	20,920,229
3200 Restricted Basic Program	9,285,418	10,134,318	9,543,037
<b>Special Populations</b>			
3211 Accelerated Learning -- Gifted and Talented	40,832	49,797	49,277
3212 Accelerated Learning -- Advanced Placement	38,353	47,238	47,238
3213 Accelerated Learning -- Concurrent Enrollmen	241,475	169,270	144,079
3215 At-Risk -- Regular Program	140,403	176,606	176,606
3216 At-Risk -- Pregnancy Prevention	0	32,452	0
3218 At-Risk -- Homeless & Minority	46,262	49,313	49,313
3219 At-Risk -- MESA	13,300	15,021	15,021
3220 At-Risk -- Gang Prevention	30,376	51,290	51,290
3221 At-Risk -- Youth-in-Custody	1,370,099	1,509,690	1,256,038
3270 Interventions for Student Success Block			514,957
3463 Families, Agencies, Communities Together	37,346	31,040	0
3464 Alternative Language	168,335	171,521	0
3466 Highly Impacted Schools	378,855	398,748	398,748
<b>Professional Development Block Grant</b>			
3225 Career Ladders	1,452,434	1,577,096	
3255 Quality Teaching Block Grant			2,039,164
3475 Professional Development -- Development Days	0	265,847	
<b>Local Discretionary Block Grant</b>			
3260 Local Discretionary Block Grant		1,339,200	575,297
3355 Local Programs	614,807	0	0
3425 Incentives for Excellence	16,732	0	0
3455 Reading Initiative	147,497	0	0
3460 Educational Technology Initiative Maintenanc	244,376	0	0
3461 Truancy Intervention	45,000	0	0
3465 Character Education	12,000	0	0
3468 School Nurse Program	26,630	0	0

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## REVENUES

	ACTUAL REVENUES FY 2001	ENDING BUDGET REVENUES FY 2002	BEGINNING BUDGET REVENUES FY 2001
3473 Alternative Middle Schools	49,883	0	0
3500 Experimental/Developmental	516,652	0	0
3405 Social Security and Retirement	7,540,307	6,160,989	6,195,904
3415 Pupil Transportation To/From School	1,108,541	1,153,317	1,132,729
3421 Contingency Fund - Discretionary	0	0	0
3422 Contingency Fund - USU Lab School	0	0	0
3423 Contingency Fund - OOS Tuition	0	0	0
3445 Inservice Education	3,681	9,051	11
3462 Centennial Schools (Strategic Planning)	0		0
3469 Youth in Custody	0	0	
3471 Guarantee on Transportation Levy	0	0	
3477 Math/Science -- Beginning Teacher Recruitmen	0	0	
3508 Block Grant Hold Harmless		129,980	
3520 School Land Trust Program		164,600	164,602
3521 Electronic High School			
3555 Voted Leeway	0	95,154	97,290
3560 Board Leeway	0	29,774	30,405
3700 Other Revenues From State Sources (Non-MSP)	830,812	1,800,512	1,273,035
3710 Driver Education (Behind-the-Wheel)	109,860	112,650	85,952
3800 Supplementals / Other Bills	438,923	1,315,014	245,086
3900 Revenues From Other State Agencies	21,953	1,355	1
<b>TOTAL REVENUES, STATE SOURCES</b>	<b>45,063,047</b>	<b>48,157,819</b>	<b>45,005,309</b>
<b>4000 REVENUES FROM FEDERAL SOURCES</b>			
4101 Impacted Area Aid. PL 874	0	0	
4190 Other Unrestric. Grants-in-Aid Federal Direc	0	0	
4200 Unrestricted Grants-in-Aid Through State	0	0	
4300 Restricted Grants-in-Aid Federal Direct	2,495,837	4,145,889	3,841,997
4501 Improving America's Schools Act	1,765,331	2,061,353	1,916,927
4520 Programs for the Disabled	1,344,425	1,830,029	1,486,512
4530 Applied Technology Education	336,002	446,505	386,661
4600 Other Restricted Grants-in-Aid, Fed. thru St	488,833	905,688	678,646
4810 Federal Forest Service	0	0	
4900 Other Revenues From Federal Sources	584,683	811,927	701,077
<b>TOTAL REVENUES, FEDERAL SOURCES</b>	<b>7,015,111</b>	<b>10,201,391</b>	<b>9,011,820</b>
<b>1000 PAYMENTS FROM OTHER DISTRICTS</b>			
1320 Tuition from Other LEAs Within the State	91,889	85,000	108,098
1330 Tuition From Other LEAs Outside the State	19,979	29,000	29,000
1420 Trans. Fees From Other LEAs Within the State	0	0	
1430 Trans. Fees From Other LEAs Outside the Stat	0	0	
<b>TOTAL PAYMENTS FROM OTHER DISTRICTS</b>	<b>111,868</b>	<b>114,000</b>	<b>137,098</b>
<b>TOTAL REVENUES, 10 MAINTENANCE &amp; OPERATION FUND</b>	<b>67,289,877</b>	<b>76,972,534</b>	<b>71,072,119</b>
<b>5000 OTHER SOURCES &amp; CHANGES</b>			
5125 Dec in Reserved for Encumbrances Fund Balanc	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 Balan	0	0	
5600 Dec in Reserved For Commitments Fund Balance	0	0	
5700 Decrease in Designated Fund Balance	31,898	334,081	

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REVENUES	ACTUAL	ENR. BUDGET	BEGIN. BUDGET
	REVENUES FY 2001	REVENUES FY 2002	REVENUES FY 2003
5701 Decrease in Designated Fund Balance (Spec. T	0	0	
5800 Decrease in Unreserved Fund Balance	0	0	
5900 Miscellaneous Other Sources	19,398	5,639	5,639
TOTAL OTHER SOURCES & CHANGES	51,296	339,720	5,639
GRAND TOTAL REVENUES, SOURCES, & CHANGES			
10 MAINTENANCE AND OPERATION FUND	67,341,173	77,312,254	71,077,758

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REVENUES

ACTUAL REVENUES FY 2001	INDENBIDGE REVENUES FY 2002	BERTINE BOULEVARD REVENUES FY 2003
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## 23 NON K-12 PROGRAMS FUND

<b>1000 REVENUES FROM LOCAL SOURCES</b>			
1100 Property Taxes	572,418	594,381	632,994
1134 Judgement Recovery	0	0	0
1154 Fee-In-Lieu of Taxes	84,288	70,601	62,890
1199 Penalties on Taxes	42,086	47,430	42,251
1300 Tuition	92,008	96,762	92,881
1800 Community Services Activities	0	0	
1900 Other Revenues From Local Sources	49,484	100,645	62,135
1999 Tax Refunds	0	0	0
<b>TOTAL REVENUES, LOCAL SOURCES</b>	<b>840,284</b>	<b>909,819</b>	<b>893,151</b>
<b>3000 REVENUES FROM STATE SOURCES</b>			
3115 Special Education - Preschool	281,138	344,284	374,110
Special Populations			
3209 Adult High School Completion	133,768	159,346	160,699
3210 Adult Basic Skills	18,671	28,573	29,386
3405 Social Security and Retirement	73,981	54,915	56,211
3900 Revenues from Other State Agencies	604,597	678,916	695,925
<b>TOTAL REVENUES, STATE SOURCES</b>	<b>1,112,155</b>	<b>1,266,034</b>	<b>1,316,331</b>
<b>4000 REVENUES FROM FEDERAL SOURCES</b>			
4522 IDEA - Hand., Part B, PL 99-457 (Preschool I	104,119	96,378	96,378
4580 Adult Education	26,900	35,870	20,373
4900 Other Revenues From Federal Sources	17,350	19,000	29,700
<b>TOTAL REVENUES, FEDERAL SOURCES</b>	<b>148,369</b>	<b>151,248</b>	<b>146,451</b>
<b>TOTAL REVENUES, 23 NON K-12 PROGRAMS FUND</b>	<b>2,100,808</b>	<b>2,327,101</b>	<b>2,355,933</b>
<b>5000 OTHER SOURCES &amp; CHANGES</b>			
5125 Dec in Reserved for Encumbrances Fund Balanc	0	0	
5200 Interfund Transfers	0	0	
5500 Decrease in Undistributed Reserve Fund Balan	0	0	
5600 Dec in Reserved For Commitments Fund Balance	0	0	
5700 Decrease in Designated Fund Balance	0	8,685	
5800 Decrease in Unreserved Fund Balance	0	0	
5900 Miscellaneous Other Sources	0	0	
<b>TOTAL OTHER SOURCES &amp; CHANGES</b>	<b>0</b>	<b>8,685</b>	<b>0</b>
<b>GRAND TOTAL REVENUES, SOURCES, &amp; CHANGES</b>			
<b>23 NON K-12 PROGRAMS FUND</b>	<b>2,100,808</b>	<b>2,335,786</b>	<b>2,355,933</b>



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REVENUES

ACTUAL REVENUES FY 2001	BUDGET REVENUES FY 2002	BUDGET REVENUES FY 2003
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## 31 DEBT SERVICE FUND

<b>1000 REVENUES FROM LOCAL SOURCES</b>			
1100 Property Taxes	3,701,450	3,831,025	3,224,992
1124 Capital Outlay Foundation	0	0	
1134 Judgement Recovery	0	0	0
1154 Fee-In-Lieu of Taxes	545,042	455,050	321,557
1199 Penalties on Taxes	269,561	305,707	216,056
1500 Earnings on Investments	49,005	39,316	39,316
1900 Other Revenues From Local Sources	0	0	
1999 Tax Refunds	0	0	0
<b>TOTAL REVENUES, LOCAL SOURCES</b>	<b>4,565,058</b>	<b>4,631,098</b>	<b>3,801,921</b>
<b>3000 REVENUES FROM STATE SOURCES</b>			
3650 Capital Outlay Foundation	0	0	
3660 Emergency School Bldg Needs Pgm	0	0	
<b>TOTAL REVENUES, STATE SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUES, 31 DEBT SERVICE FUND</b>	<b>4,565,058</b>	<b>4,631,098</b>	<b>3,801,921</b>
<b>5000 OTHER SOURCES &amp; CHANGES</b>			
5200 Interfund Transfers	0	0	
5200 Interfund Transfers - Debt Service from 10%	0	0	
5200 Interfund Trans-Debt Srv from Other Cap Outl	0	0	
5500 Decrease in Undistributed Reserve Fund Balan	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>0</b>	<b>0</b>	<b>0</b>
<b>GRAND TOTAL REVENUES, SOURCES, &amp; CHANGES</b>			
<b>31 DEBT SERVICE FUND</b>	<b>4,565,058</b>	<b>4,631,098</b>	<b>3,801,921</b>

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REVENUES

ACTUAL REVENUE FY 2002	BUDGETED REVENUE FY 2002	BEGINNING BUDGET FY 2002
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## 32 CAPITAL PROJECTS FUND

<b>1000 REVENUES FROM LOCAL SOURCES</b>			
1100 Property Taxes	3,775,754	3,918,133	6,132,984
1124 Capital Outlay Foundation	0	0	
1134 Judgement Recovery	0	0	0
1154 Fee-In-Lieu of Taxes	555,984	465,397	611,060
1199 Penalties on Taxes	272,668	312,658	410,487
1500 Earnings on Investments	271,652	57,777	280,750
1900 Other Revenues From Local Sources	245,550	64,160	
1999 Tax Refunds	0	0	0
<b>TOTAL REVENUES, LOCAL SOURCES</b>	<b>5,121,608</b>	<b>4,818,125</b>	<b>7,435,281</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>5,121,608</b>	<b>4,818,125</b>	<b>7,435,281</b>
<b>5000 OTHER SOURCES &amp; CHANGES</b>			
5100 Sale of Bonds	0	0	
5125 Dec in Reserved for Encumbrances Fund Balanc	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 Balan	0	0	
5600 Dec in Reserved For Commitments Fund Balance	0	0	
5700 Decrease in Designated Fund Balance	0	290,000	
5800 Decrease in Unreserved Fund Balance	0	0	
5900 Miscellaneous Other Sources	0	4,000,000	
<b>TOTAL OTHER SOURCES &amp; CHANGES</b>	<b>0</b>	<b>4,290,000</b>	<b>0</b>
<b>GRAND TOTAL REVENUES, SOURCES, &amp; CHANGES</b>			
<b>32 CAPITAL PROJECTS FUND</b>	<b>5,121,608</b>	<b>9,108,125</b>	<b>7,435,281</b>

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REVENUES

ACTUAL REVENUES FY 2001	ENDING BUDGET REVENUES FY 2002	BEGINNING BUDGET REVENUES FY 2000
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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	
1500 Earnings on Investment			
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</b>			
<b>40 BUILDING RESERVE FUND</b>	<b>0</b>	<b>0</b>	<b>0</b>

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## REVENUES

ACTUAL REVENUES FY 2001	ENDING BUDGET REVENUES FY 2002	BEGIN. BUDGET REVENUES FY 2003
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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	939,568	1,039,863	1,039,863
1620 Sales to Adults	66,276	89,825	89,825
1690 Other Revenues From Local Sources	80,391	30,434	35,460
<b>TOTAL REVENUES, LOCAL SOURCES</b>	<b>1,086,235</b>	<b>1,160,122</b>	<b>1,165,148</b>
<b>3000 REVENUES FROM STATE SOURCES</b>			
3700 Miscellaneous State Revenues	0	0	
3770 School Lunch	437,170	389,774	389,774
<b>TOTAL REVENUES, STATE SOURCES</b>	<b>437,170</b>	<b>389,774</b>	<b>389,774</b>
<b>4000 REVENUES FROM FEDERAL SOURCES</b>			
4571 Lunch Reimbursement	231,788	242,807	242,807
4572 Lunch Reimbursement (Free & Reduced Meals)	1,123,595	1,233,304	1,233,304
4573 Special Milk Reimbursement	1,009	1,076	1,125
4574 Breakfast Reimbursement	292,720	295,877	295,877
4575 Child & Adult Care Food Program	35,156	30,214	31,214
4578 NET (Nutritional Education and Training Pgm.	0	0	
4579 Other Child Nutrition Program Revenue	245,075	298,535	303,535
<b>TOTAL REVENUES, FEDERAL SOURCES</b>	<b>1,929,343</b>	<b>2,101,813</b>	<b>2,107,862</b>
<b>TOTAL REVENUES, 49 FOOD SERVICE FUND</b>	<b>3,452,748</b>	<b>3,651,709</b>	<b>3,662,784</b>
<b>5000 OTHER SOURCES &amp; CHANGES</b>			
5125 Dec in Reserved for Encumbrances Fund Balanc	0	0	
5150 Dec in Reserved for Inventories Fund Balance	0	0	
5200 Interfund Transfers	0	0	
5500 Decrease in Undistributed Reserve Fund Balan	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>0</b>	<b>0</b>	<b>0</b>
<b>GRAND TOTAL REVENUES, SOURCES, &amp; CHANGES</b>			
<b>49 FOOD SERVICE FUND</b>	<b>3,452,748</b>	<b>3,651,709</b>	<b>3,662,784</b>

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

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REVENUES

ACTUAL REVENUES FY 2001	ENDING BUDGET REVENUES FY 2002	BEGINNING BUDGET REVENUES FY 2003
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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 Balan	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 2001	ENDING BUDGET REVENUES FY 2002	BEGIN. BUDGET REVENUES FY 2003
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## 52 ENTERPRISE FUNDS

1000 REVENUES FROM LOCAL SOURCES			
TOTAL REVENUES, LOCAL SOURCES			
3000 REVENUES FROM STATE SOURCES			
TOTAL REVENUES, STATE SOURCES			
4000 REVENUES FROM FEDERAL SOURCES			
TOTAL REVENUES, FEDERAL SOURCES			
TOTAL REVENUES, 52 ENTERPRISE FUNDS	0		
5000 OTHER SOURCES & CHANGES			
5125 Dec in Reserved for Encumbrances Fund Balanc	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 REVENUE FY 2001	ENDING BUDGET REVENUE FY 2002	BEGINNING BUDGET REVENUE FY 2001
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## 71 EXPENDABLE TRUST FUNDS

1000 RECEIPTS FROM LOCAL SOURCES			
TOTAL RECEIPTS, LOCAL SOURCES			
3000 RECEIPTS FROM STATE SOURCES			
TOTAL RECEIPTS, STATE SOURCES			
4000 RECEIPTS FROM FEDERAL SOURCES			
TOTAL RECEIPTS, FEDERAL SOURCES			
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	26,713,036	30,018,488	30,213,393
TOTAL STATE REVENUES - Unshaded Cells	46,612,372	49,813,627	46,711,414
TOTAL FEDERAL REVENUES - Unshaded Cells	9,092,823	12,454,452	11,266,133
TOTAL FROM OTHER DISTRICTS - Unshaded Cells	111,868	114,000	137,098
TOTAL REVENUES - Unshaded Cells	82,530,099	92,400,567	88,328,038
TOTAL OTHER SOURCES & CHANGES - Unshaded Cells	51,296	4,638,405	5,639
GRAND TOTAL - Unshaded Cells	82,581,395	97,038,972	88,333,677

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## EXPENDITURES

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

<b>1000 INSTRUCTION</b>			
131 Salaries - Teachers	27,069,299	29,607,319	28,595,183
132 Salaries - Substitute Teachers	355,566	375,110	368,843
161 Salaries - Tchr. Aides & Paraprof.	4,728,533	6,031,503	5,183,887
199 Salaries - All Other	1,158,471	1,496,861	1,260,401
<b>TOTAL SALARIES (Subtotal)</b>	<b>33,311,869</b>	<b>37,510,793</b>	<b>35,408,314</b>
200 Employee Benefits	11,449,792	11,708,588	11,461,787
300-500 Purchased Services	1,356,344	1,950,735	1,609,374
561 Tuition In-State	0	0	
562 Tuition Out-of-State	0	0	
610 Supplies	1,024,427	3,809,274	2,767,419
620 Energy Supplies	0	0	
641 Books (Textbooks Only)	229,170	772,062	83,398
670 Computer Supplies (Instructional Only)	173,874	67,246	56,071
680 Maintenance Supplies & Materials	0	44,325	30,120
<b>TOTAL SUPPLIES AND MATERIALS (Subtotal)</b>	<b>1,427,471</b>	<b>4,692,907</b>	<b>2,937,008</b>
700 Property (Instructional Equipment)	1,275,123	2,085,865	1,506,792
800 Other Objects	2,403,006	3,665,275	3,264,256
<b>TOTAL EXPENDITURES, INSTRUCTION (Function 1000)</b>	<b>51,223,605</b>	<b>61,614,163</b>	<b>56,187,531</b>
<b>2000 SUPPORTING SERVICES</b>			
<b>2100 SUPPORT SERVICES - STUDENTS:</b>			
141 Salaries - Attend. & Soc. Work Personnel	211,981	264,490	383,736
142 Salaries - Guidance Personnel	718,065	765,494	765,494
143 Salaries - Health Services Personnel	0	0	
144 Salaries - Psychological Personnel	605,261	639,034	581,795
152 Salaries - Secretarial and Clerical	145,870	199,878	181,564
199 Salaries - All Other	40,404	96,193	67,304
<b>TOTAL SALARIES (Subtotal)</b>	<b>1,721,581</b>	<b>1,965,089</b>	<b>1,979,893</b>
200 Employee Benefits	635,218	654,250	677,410
300-500 Purchased Services	150,956	161,914	164,552
600 Supplies and Materials	56,555	56,401	50,192
700 Property	1,873	5,102	5,102
800 Other Objects	14,288	15,770	15,192
<b>TOTAL EXPENDITURES, SUPPORT SERVICES - STUDENTS</b>	<b>2,580,471</b>	<b>2,858,526</b>	<b>2,892,341</b>
<b>2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>			



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## EXPENDITURES

	ACTUAL EXPENDITURES FY 2001	ENDING BUDGET EXPENDITURES FY 2002	BEGIN. BUDGET EXPENDITURES FY 2003
<b>2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>			
115 Salaries - Supervisors & Directors	226,651	278,598	243,113
133 Salaries - Sabbatical Leave	0	0	
145 Salaries - Media Personnel - Certif.	726,766	783,479	783,479
152 Salaries - Secretarial and Clerical	208,017	228,391	228,391
162 Salaries - Media Personnel - Noncertif.	148,514	141,985	141,985
199 Salaries - All Other	51,951	75,424	66,291
<b>TOTAL SALARIES (Subtotal)</b>	<b>1,361,899</b>	<b>1,507,877</b>	<b>1,463,259</b>
200 Employee Benefits	466,443	469,983	469,900
300-500 Purchased Services	99,702	160,789	104,976
600 Supplies & Materials (Except as Below)	94,400	136,563	108,416
644 Library Books	51,988	123,818	32,422
650 Periodicals	1,731	3,624	5,815
660 Audio Visual Materials	3,131	1,649	1,782
700 Property	26,554	46,763	12,963
800 Other Objects	14,052	15,331	15,911
<b>TOTAL EXP., SUPPORT SVCS. - INSTRUCTIONAL STAFF</b>	<b>2,119,900</b>	<b>2,466,397</b>	<b>2,215,444</b>
<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	190,126	184,789	184,789
115 Salaries - Supervisors & Directors	130,738	150,631	150,631
152 Salaries - Secretarial & Clerical	102,336	117,158	117,158
199 Salaries - All Other	8,904	17,595	17,595
<b>TOTAL SALARIES (subtotal)</b>	<b>432,104</b>	<b>470,173</b>	<b>470,173</b>
200 Employee Benefits	139,842	140,580	145,527
300-500 Purchased Services	270,861	274,138	274,018
522 Liability Insurance	0	0	
600 Supplies and Materials	34,389	49,544	50,044
700 Property	0	2,426	3,100
800 Other Objects	15,157	8,649	8,649
<b>TOTAL EXPEND., SUPPORT SVCS.-DIST. GEN. ADMIN.</b>	<b>892,353</b>	<b>945,510</b>	<b>951,511</b>
<b>2400 SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>			
121 Salaries - Principals and Assistants	1,934,457	2,071,039	2,071,039
152 Salaries - Secretarial and Clerical	1,130,785	1,080,549	1,209,573
199 Salaries - All Other	78,175	92,696	92,696
<b>TOTAL SALARIES (Subtotal)</b>	<b>3,143,417</b>	<b>3,244,284</b>	<b>3,373,308</b>
200 Employee Benefits	1,070,707	934,838	1,076,874
300-500 Purchased Services	7,376	2,500	200
600 Supplies and Materials	0	0	
700 Property	0	0	
800 Other Objects	0	0	
<b>TOTAL EXPEND., SUPPORT SVCS. - SCHOOL ADMIN.</b>	<b>4,221,500</b>	<b>4,181,622</b>	<b>4,450,382</b>

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EXPENDITURES		ACTUAL EXPENDITURES FY 2001	ENR'D BUDGET EXPENDITURES FY 2002	BEGIN. BUDGET EXPENDITURES FY 2002
<b>2500 SUPPORT SERVICES - BUSINESS</b>				
100	Salaries	416,596	430,587	430,587
200	Employee Benefits	138,177	135,800	140,886
300-500	Purchased Services	17,064	20,841	17,217
522	Liability Insurance	0	0	
600	Supplies and Materials	37,964	38,183	33,208
700	Property	0	0	
800	Other Objects	14,573	14,695	14,695
<b>TOTAL EXPENDITURES, SUPPORT SERVICES - BUSINESS</b>		<b>624,374</b>	<b>640,106</b>	<b>636,593</b>
<b>2600 OPERATION &amp; MAINTENANCE OF PLANT SERVICES</b>				
181	Salaries - Operation & Maint. Supervisor	17,477	0	0
182	Salaries - Custodial & Maint. Personnel	1,582,365	893,200	1,136,023
199	Salaries - All Other	292,441	10,375	9,655
<b>TOTAL SALARIES (Subtotal)</b>		<b>1,892,283</b>	<b>903,575</b>	<b>1,145,678</b>
200	Employee Benefits	627,970	297,511	379,953
300-500	Purchased Services	250,399	193,481	171,573
522	Liability Insurance	0	0	
600	Supplies and Materials	539,358	328,549	450,411
700	Property	37,965	4,000	1
800	Other Objects	(384,937)	(387,446)	(387,446)
<b>TOTAL EXPENDITURES, OPERATION &amp; MAINT. OF PLANT</b>		<b>2,963,038</b>	<b>1,339,670</b>	<b>1,760,170</b>

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## EXPENDITURES

		ACTUAL EXPENDITURES FY 2001	ENR. BUDGET EXPENDITURES FY 2002	BEGIN. BUDGET EXPENDITURES FY 2003
<b>2700 STUDENT TRANSPORTATION SERVICES</b>				
152	Salaries - Secretarial and Clerical	25,567	43,962	45,906
171	Salaries - Supervisors	37,130	55,501	53,501
172	Salaries - Bus Drivers	705,830	796,832	765,192
173	Salaries - Mechanics & Other Garage Emp.	89,039	110,478	121,224
174	Salaries - Other (Trainers, etc.)	0	0	0
TOTAL SALARIES (Subtotal)		857,566	1,006,773	985,823
210	Retirement	134,548	107,211	107,211
220	Social Security	65,212	73,500	73,500
240	Insurance (Health/Accident/Life)	112,548	137,000	150,700
270	Industrial Insurance	8,550	9,460	9,460
280	Unemployment Insurance	0	0	
TOTAL BENEFITS (Subtotal)		320,858	327,171	340,871
421	Water / Sewer	0	2,500	2,500
440	Repairs	46,470	66,199	45,629
441	Garage Equipment Repairs	0	501	501
452	Rental of Equipment and Vehicles	0	1	1
490	Other Purchased Property Services	0	0	0
TOTAL PURCHASED PROPERTY SERVICES (Subtotal)		46,470	69,201	48,631
511	Services from Other LEAs (In State)	0	0	0
512	Services from Other LEAs (Out of State)	0	0	0
513	Commercial	7,515	6,645	6,645
514	Student Allowance	0	0	0
515	Payment in Lieu - Subsistence	1,309	2,000	2,000
516	Pmt of Mileage in Lieu of Bus (Dead Miles)	0	0	0
521	Property Insurance	0	0	0
522	Liability Insurance	0	0	0
530	Communications (Telephone)	0	100	100
580	Travel/Per Diem	2,454	9,000	9,000
TOTAL OTHER PURCHASED SERVICES (Subtotal)		11,278	17,745	17,745
610	Misc. Supplies (Office)	18,171	14,432	14,500
624	Motor Fuel	92,296	46,000	26,000
625	Natural Gas	0	0	0
626	Electricity	0	0	0
681	Lubricants	3,814	5,800	5,800
682	Tires and Tubes	25,496	35,000	35,000
683	Repair Parts for Vehicle (Bus)	80,940	102,949	102,949
684	Repair Parts for Garage Equipment	0	0	0
689	Misc. Supplies (Shop)	0	501	501
TOTAL SUPPLIES & MATERIALS (Subtotal)		220,717	204,682	184,750
730	Equipment	0	0	0
732	School Buses	665	304,711	1
TOTAL EQUIPMENT (Subtotal)		665	304,711	1
890	Misc. Expenditures	5,129	9,000	9,000
891	Training	718	2,500	2,500
TOTAL EXPENDITURES, STUDENT TRANS. SERVICES		1,463,401	1,941,783	1,589,321

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## EXPENDITURES

	ACTUAL EXPENDITURES FY 2001	BUDGETED EXPENDITURES FY 2002	BUDGETED EXPENDITURES FY 2003
<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	
<b>TOTAL EXPENDITURES, PLANNING, RESEARCH, ETC.</b>	<b>0</b>	<b>0</b>	<b>0</b>
<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	
<b>TOTAL EXPENDITURES, INFORMATION SERVICES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2830 STAFF SERVICES</b>			
100 Salaries	239,625	289,161	274,411
200 Employee Benefits	87,067	96,771	100,233
300-500 Purchased Services	92,714	215,552	116,553
600 Supplies and Materials	60,031	204,515	74,674
700 Property	1,180	19,900	19,900
800 Other Objects	3,913	1,995	1,995
<b>TOTAL EXPENDITURES, STAFF SERVICES</b>	<b>484,530</b>	<b>827,894</b>	<b>587,766</b>
<b>2840 DATA PROCESSING SERVICES</b>			
100 Salaries	165,630	157,670	157,670
200 Employee Benefits	46,498	42,304	43,373
300-500 Purchased Services	74,246	79,130	79,130
600 Supplies and Materials	13,312	8,200	8,200
700 Property	1,147	100	100
800 Other Objects	0	0	0
<b>TOTAL EXPENDITURES, DATA PROCESSING SERVICES</b>	<b>300,833</b>	<b>287,404</b>	<b>288,473</b>
<b>TOTAL EXPENDITURES, SUPPORT SERVICES - CENTRAL</b>	<b>785,363</b>	<b>1,115,298</b>	<b>876,239</b>

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## EXPENDITURES

	ACTUAL EXPENDITURES FY 2001	ENDING BUDGET EXPENDITURES FY 2002	BEGIN. BUDGET EXPENDITURES FY 2003
<b>2900 OTHER SUPPORT SERVICES</b>			
100 Salaries	0	0	0
200 Employee Benefits	0	0	0
300-500 Purchased Services	4,334	1,581	0
600 Supplies and Materials	1,085	5,394	5,000
700 Property	0	0	0
800 Other Objects	106	0	0
<b>TOTAL EXPENDITURES, OTHER SUPPORT SERVICES</b>	<b>5,525</b>	<b>6,975</b>	<b>5,000</b>
<b>TOTAL EXPENDITURES FOR SUPPORT SERVICES</b>	<b>15,655,925</b>	<b>15,495,887</b>	<b>15,377,001</b>
<b>5000 DEBT SERVICE (TAX ANTICIPATION NOTES)</b>			
830 Interest	291,991	202,204	202,204
<b>TOTAL EXPENDITURES, 10 MAINT. &amp; OPERATION FUND</b>	<b>67,171,521</b>	<b>77,312,254</b>	<b>71,766,736</b>
<b>6000 OTHER USES &amp; CHANGES</b>			
920 Increase to Reserved for Encumbrances	0	0	
925 Increase to Reserved for Inventories	5,409	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	143,115	0	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>148,524</b>	<b>0</b>	<b>184,845</b>
<b>GRAND TOTAL EXPENDITURES, USES, &amp; CHANGES 10 MAINTENANCE AND OPERATION FUND</b>	<b>67,320,045</b>	<b>77,312,254</b>	<b>71,951,581</b>

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

100 Salaries	43,542,570	47,485,982	45,689,116
200 Employee Benefits	14,982,572	14,807,796	14,836,814
300-500 Purchased Services	2,381,744	3,147,607	2,603,969
600 Supplies and Materials	2,542,132	5,854,029	3,941,922
700 Property	1,344,507	2,468,867	1,547,959
800 Other Objects	2,377,996	3,547,973	3,146,956
<b>GRAND TOTAL EXPENDITURES BY OBJECT 10 MAINTENANCE AND OPERATION FUND</b>	<b>67,171,521</b>	<b>77,312,254</b>	<b>71,766,736</b>

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EXPENDITURES

ACTUAL EXPENDITURES FY 2001	ENDING BUDGET EXPENDITURES FY 2002	BEGIN. BUDGET EXPENDITURES FY 2003
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## 23 NON K-12 PROGRAMS FUND

<b>3000 OPERATION OF NONINSTRUCTIONAL SERVICES</b>			
<b>3200 OTHER SERVICES</b>			
100 Salaries	372,223	379,448	414,023
200 Employee Benefits	83,634	80,148	85,574
300-500 Purchased Services	352,375	255,096	240,096
600 Supplies and Materials	79,186	57,309	54,463
700 Property	1,199	11,185	11,185
800 Other Objects	0	300	300
<b>TOTAL EXPENDITURES, OTHER SERVICES</b>	<b>888,617</b>	<b>783,486</b>	<b>805,641</b>
<b>3300 COMMUNITY SERVICES</b>			
100 Salaries	892,117	991,843	1,023,314
200 Employee Benefits	252,472	259,230	269,010
300-500 Purchased Services	84,558	87,169	97,229
600 Supplies and Materials	60,680	175,807	118,488
700 Property	8,699	5,069	5,069
800 Other Objects	25,275	33,182	62,417
<b>TOTAL EXPENDITURES, COMMUNITY SERVICES</b>	<b>1,323,801</b>	<b>1,552,300</b>	<b>1,575,527</b>
<b>TOTAL EXPENDITURES, 23 NON K-12 PROGRAMS FUND</b>	<b>2,212,418</b>	<b>2,335,786</b>	<b>2,381,168</b>
<b>6000 OTHER USES &amp; CHANGES</b>			
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	
<b>TOTAL OTHER USES &amp; CHANGES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>GRAND TOTAL EXPENDITURES, USES, &amp; CHANGES</b>			
<b>23 NON K-12 PROGRAMS FUND</b>	<b>2,212,418</b>	<b>2,335,786</b>	<b>2,381,168</b>

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

100 Salaries	1,264,340	1,371,291	1,437,337
200 Employee Benefits	336,106	339,378	354,584
300-500 Purchased Services	436,933	342,265	337,325
600 Supplies and Materials	139,866	233,116	172,951
700 Property	9,898	16,254	16,254
800 Other Objects	25,275	33,482	62,717
<b>GRAND TOTAL EXPENDITURES BY OBJECT</b>			
<b>23 NON K-12 PROGRAMS FUND</b>	<b>2,212,418</b>	<b>2,335,786</b>	<b>2,381,168</b>

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ACTUAL EXPENDITURES FY 2001	ENDING BUDGET EXPENDITURES FY 2002	BEGINNING BUDGET EXPENDITURES FY 2003
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## EXPENDITURES

### 31 DEBT SERVICE FUND

<b>5000 DEBT SERVICE</b>			
830 Interest	2,201,345	2,100,643	1,989,921
840 Redemption of Principal	2,236,058	2,124,898	1,805,000
890 Miscellaneous Expenditures	6,225	7,000	7,000
<b>TOTAL EXPENDITURES, 31 DEBT SERVICE FUND</b>	<b>4,443,628</b>	<b>4,232,541</b>	<b>3,801,921</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	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>4,443,628</b>	<b>4,232,541</b>	<b>3,801,921</b>

### 32 CAPITAL PROJECTS FUND

<b>.0002 TAX RATE PROGRAM</b>			
<b>2600 MAINTENANCE OF PLANT SERVICES</b>	<b>401,704</b>	<b>1,606,044</b>	<b>1,293,678</b>
100 Salaries	101,270	439,615	357,465
200 Employee Benefits	836,083	657,601	559,104
300-500 Purchased Services	1,470,695	1,817,584	1,712,781
600 Supplies and Materials	0	0	0
700 Property	10,005	16,401	16,399
800 Other Objects			
<b>TOTAL EXPEND., MAINTENANCE OF PLANT SERVICES</b>	<b>2,819,757</b>	<b>4,537,245</b>	<b>3,939,427</b>
<b>10% OF BASIC PROGRAM</b>			
<b>1000 INSTRUCTION (10% of Basic)</b>	<b>1,039,285</b>	<b>1,234,222</b>	<b>653,875</b>
610 Supplies	354,458	49,593	50,517
641 Textbooks	2,107	0	
730 Equipment			
<b>TOTAL EXPENDITURES, INSTRUCTION</b>	<b>1,395,850</b>	<b>1,283,815</b>	<b>704,392</b>
<b>2000 SUPPORTING SERVICES (10% of Basic)</b>	<b>17,168</b>	<b>15,689</b>	<b>15,689</b>
610 Supplies	0	0	
730 Equipment			
<b>TOTAL EXPENDITURES, SUPPORTING SERVICES</b>	<b>17,168</b>	<b>15,689</b>	<b>15,689</b>
<b>2500 SUPPORT SERVICES - BUSINESS (10% of Basic)</b>	<b>0</b>	<b>0</b>	<b>0</b>
610 Supplies	0	0	
730 Equipment	0	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>	<b>0</b>	<b>0</b>	<b>0</b>
610 Supplies	0	0	
730 Equipment			
<b>TOTAL EXPENDITURES, MAINTENANCE OF PLANT</b>	<b>0</b>	<b>0</b>	<b>0</b>

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EXPENDITURES	ACTUAL EXPENDITURES FY 2001	ENDING BUDGET EXPENDITURES FY 2002	BEST BUDGET EXPENDITURES FY 2003
<b>2700 STUDENT TRANS. SERVICES (10% of Basic)</b>			
610 Supplies	10,502	74,000	74,000
730 Equipment	0	0	
732 School Buses	0	0	
<b>TOTAL EXPENDITURES, STUDENT TRANSPORTATION</b>	<b>10,502</b>	<b>74,000</b>	<b>74,000</b>
<b>2830 STAFF SERVICES (10% of Basic)</b>			
610 Supplies	0	0	
730 Equipment	0	0	
<b>TOTAL EXPENDITURES, STAFF SERVICES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2840 DATA PROCESSING (10% of Basic)</b>			
610 Supplies	0	0	
730 Equipment	0	0	
<b>TOTAL EXPENDITURES, DATA PROCESSING</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2900 OTHER SUPPORT SERVICES (10% of Basic)</b>			
610 Supplies	0	0	
730 Equipment	0	0	
<b>TOTAL EXPENDITURES, OTHER SUPPORT SERVICES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<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	
<b>TOTAL EXPEND., FACILITIES A &amp; C (STAFF)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4502 FACILITIES ACQ. &amp; CONST. SERV. (10% of Basic) PERFORMED BY CONTRACTORS</b>			
460 Construction and Remodeling	0	0	
700 Property	0	0	
<b>TOTAL EXPEND., FACILITIES A &amp; C (CONTRACTORS)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>5000 DEBT SERVICES (10% of Basic)</b>			
830 Interest	0	0	500,000
840 Redemption of Principal	0	0	
<b>TOTAL EXPENDITURES, DEBT SERVICE</b>	<b>0</b>	<b>0</b>	<b>500,000</b>
<b>TOTAL EXPENDITURES, 10% OF BASIC PROGRAM</b>	<b>1,423,520</b>	<b>1,373,504</b>	<b>1,294,081</b>



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## EXPENDITURES

	ACTUAL EXPENDITURES FY 2001	BUDGET EXPENDITURES FY 2002	BEST ESTIMATE EXPENDITURES FY 2003
<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	9,559	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	
<b>TOTAL EXPEND., FACILITIES A &amp; C (STAFF)</b>	<b>9,559</b>	<b>0</b>	<b>0</b>
<b>4502 FACILITIES ACQ. &amp; CONST. SERV. PERFORMED BY CONTRACTORS</b>			
460 Construction and Remodeling	3,914,232	6,229,717	1,682,048
700 Property	582,197	712,159	639,186
<b>TOTAL EXPEND., FACILITIES A &amp; C (CONTRACTORS)</b>	<b>4,496,429</b>	<b>6,941,876</b>	<b>2,321,234</b>
<b>TOTAL EXPENDITURES, FACILITIES A &amp; C</b>	<b>4,505,988</b>	<b>6,941,876</b>	<b>2,321,234</b>
<b>TOTAL EXPENDITURES, 32 CAPITAL PROJECTS FUND</b>	<b>8,749,265</b>	<b>12,852,625</b>	<b>7,554,742</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	
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	
<b>TOTAL OTHER USES &amp; CHANGES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>GRAND TOTAL EXPENDITURES, USES, &amp; CHANGES 32 CAPITAL PROJECTS FUND</b>	<b>8,749,265</b>	<b>12,852,625</b>	<b>7,554,742</b>

## TOTAL EXPENDITURE BY OBJECT - 32 CAPITAL PROJECTS FUND

100 Salaries	401,704	1,606,044	1,293,678
200 Employee Benefits	101,270	439,615	357,465
300-500 Purchased Services	4,750,315	6,887,318	2,241,152
600 Supplies and Materials	2,901,667	3,191,088	2,506,862
700 Property	584,304	712,159	639,186

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EXPENDITURES

	ACTUAL EXPENDITURES FY 2001	ENDING BUDGET EXPENDITURES FY 2002	BEGIN. BUDGET EXPENDITURES FY 2003
800 Other Objects	10,005	16,401	516,399
GRAND TOTAL EXPENDITURES BY OBJECT	8,749,265	12,852,625	7,554,742
32 CAPITAL PROJECTS FUND			

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## EXPENDITURES

ACTUAL EXPENDITURES FY 2001	BUDGET EXPENDITURES FY 2002	BEST BUDGET EXPENDITURES FY 2003
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### 40 BUILDING RESERVE FUND

<b>4000 FACILITIES ACQUISITION &amp; CONST. SERVICES</b>			
100 Salaries			
200 Employee Benefits			
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	
<b>TOTAL EXPENDITURES, 40 BUILDING RESERVE FUND</b>	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	
<b>TOTAL OTHER USES &amp; CHANGES</b>	0	0	0
<b>GRAND TOTAL EXPENDITURES, USES, &amp; CHANGES</b>	0	0	0
<b>40 BUILDING RESERVE FUND</b>			

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

<b>3100 FOOD SERVICES</b>			
100 Salaries	1,217,128	1,384,474	1,384,474
200 Employee Benefits	472,586	513,216	537,820
300-500 Purchased Services	119,638	81,020	75,020
600 Supplies and Materials (except food)	137,563	155,611	148,082
630 Food	1,055,990	1,093,766	1,093,766
700 Property	6,059	36,520	36,520
800 Other Objects	401,934	387,102	387,102
<b>TOTAL EXPENDITURES, 49 FOOD SERVICES FUND</b>	3,410,898	3,651,709	3,662,784
<b>6000 OTHER USES &amp; CHANGES</b>			
920 Increase to Reserved for Encumbrances	0	0	
925 Increase to Reserved for Inventories	18,294	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>	18,294	0	0
<b>GRAND TOTAL EXPENDITURES, USES, &amp; CHANGES</b>	3,429,192	3,651,709	3,662,784
<b>49 FOOD SERVICE FUND</b>			

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

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## EXPENDITURES

ACTUAL EXPENDITURES FY 2001	ENDING BUDGET EXPENDITURES FY 2002	BEGIN. BUDGET EXPENDITURES FY 2003
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### 51 FOOD SERVICE FUND (PROPRIETARY FUNDS ONLY)\*

<b>3100 FOOD SERVICES</b>			
100 Salaries	0		
200 Employee Benefits	0		
300-500 Purchased Services	0		
600 Supplies and Materials (except food)	0		
630 Food	0		
700 Property	0		
780 Depreciation	0		
800 Other Objects	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		
925 Increase to Reserved for Inventories	0		
930 Interfund Transfers	0		
935 Increase to Undistributed Reserve Fund Balance	0		
940 Inc to Reserved For Commitments Fund Balance	0		
945 Increase to Designated Fund Balance	0		
950 Increase to Unreserved Fund Balance	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		
200 Employee Benefits	0		
300-500 Purchased Services	0		
600 Supplies and Materials (except food)	0		
700 Property	0		
780 Depreciation	0		
800 Other Objects	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		
925 Increase to Reserved for Inventories	0		
930 Interfund Transfers	0		
945 Increase to Designated Fund Balance	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 2001	END FY BUDGET EXPENDITURES FY 2002	BEGIN. BUDGET EXPENDITURES FY 2003
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### 71 EXPENDABLE TRUST FUNDS

---- OTHER OUTLAYS			
100 Salaries	0		
200 Employee Benefits	0		
300-500 Purchased Services	0		
600 Supplies and Materials	0		
700 Property	0		
800 Other Objects	0		
TOTAL EXPENDITURES, 71 TRUST FUNDS	0		
6000 OTHER USES & CHANGES			
920 Increase to Reserved for Encumbrances	0		
925 Increase to Reserved for Inventories	0		
930 Interfund Transfers	0		
945 Increase to Designated Fund Balance	0		
950 Increase to Unreserved Fund Balance	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	85,987,730	100,384,915	89,167,351
GRAND TOTAL OTHER USES & CHANGES - Unshaded Cells	166,818	0	184,845
GRAND TOTAL - Unshaded Cells	86,154,548	100,384,915	89,352,196

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

100 Salaries	46,425,742	51,847,791	49,804,605
200 Employee Benefits	15,892,534	16,100,005	16,086,683
300-500 Purchased Services	7,688,630	10,458,210	5,257,466
600 Supplies and Materials	6,777,218	10,527,610	7,863,583
700 Property	1,944,768	3,233,800	2,239,919
800 Other Objects	7,258,838	8,217,499	7,915,095
GRAND TOTAL EXPENDITURES BY OBJECT ALL FUNDS	85,987,730	100,384,915	89,167,351

# ANNUAL FINANCIAL REPORT

8/2/02

PROVO 38

## Detail Schedule of Property Tax

2000-2001		2001-2002		2002-2003	
TAX RATE	AMOUNT RECEIVED	TAX RATE	AMOUNT RECEIVED	TAX RATE	AMOUNT RECEIVED

### 10 MAINTENANCE AND OPERATION FUND

Basic Program (53A-17a-135)	.001881	5,111,652	.001785	5,388,773	.001807	6,093,644
Voted Leeway (53A-17a-133)	.000770	2,092,489	.000727	2,194,877	.000860	2,900,129
Board Leeway (53A-17a-134)	.000229	622,312	.000216	652,286	.000256	863,294
P.L. 81-874 (53A-17a-143)						
Transportation (53A-17a-127)	.000123	334,255	.000116	350,138	.000106	359,978
Vehicle Fees in Lieu of Tax (59-2-405) - M&O		1,152,452		978,266		982,330
Vehicle Fees in Lieu of Tax (59-2-405) - Sp. Trans.		49,219		41,589		35,705
Vehicle Fees in Lieu of Tax (59-2-405) - Tort Liab.		21,208		17,853		15,419
Tort Liability (63-30-27)	.000053	144,028	.000050	150,303	.000046	154,424
Tax Sales and Redemptions & Other	xxx	604,808	xxx	697,144	xxx	694,282
Judgement Recovery (59-2-1328)						
Tax Refunds	xxx		xxx		xxx	
<b>TOTAL MAINTENANCE &amp; OPERATION</b>	<b>.003056</b>	<b>10,132,423</b>	<b>.002894</b>	<b>10,471,229</b>	<b>.003075</b>	<b>12,099,205</b>
FUND NO. 10						

### 23 NON K-12 PROGRAMS FUND

Recreation (11-2-7)	.000208	565,244	.000197	594,381	.000187	632,994
Vehicle Fees in Lieu of Tax (59-2-405)		83,233		70,601		62,890
Tax Sales and Redemptions & Other	xxx	41,559	xxx	47,430	xxx	42,251
Judgement Recovery (59-2-1328)						
Tax Refunds	xxx		xxx		xxx	
<b>TOTAL NON K-12</b>	<b>.000208</b>	<b>690,036</b>	<b>.000197</b>	<b>712,412</b>	<b>.000187</b>	<b>738,135</b>
FUND NO. 23						

### 31 DEBT SERVICE FUND

Gen Oblig Debt (11-14-19/53A-17a-145/ 53A-21-103)	.001345	3,655,062	.001269	3,831,025	.000957	3,224,992
Vehicle Fees in Lieu of Tax (59-2-405)		538,211		455,050		321,557
Tax Sales and Redemptions & Other	xxx	266,183	xxx	305,707	xxx	216,056
Judgement Recovery (59-2-1328)						
Tax Refunds	xxx		xxx		xxx	
<b>TOTAL DEBT SERVICE</b>	<b>.001345</b>	<b>4,459,456</b>	<b>.001269</b>	<b>4,591,782</b>	<b>.000957</b>	<b>3,762,605</b>
FUND NO. 31						

### 32 CAPITAL PROJECTS FUND

Capital Outlay Foundation (53A-21-101 thru 105)	.001055	2,866,982	.001131	3,416,660	.001443	4,868,393
10% of Basic (53A-17a-145)	.000317	861,453	.000166	501,473	.000375	1,264,591
Voted Capital (53A-16-110)						
Vehicle Fees in Lieu of Tax (59-2-405)		549,016		465,397		611,060
Tax Sales and Redemptions & Other	xxx	269,251	xxx	312,658	xxx	410,487
Judgement Recovery (59-2-1328)						
Tax Refunds	xxx		xxx		xxx	
<b>TOTAL CAPITAL PROJECTS</b>	<b>.001372</b>	<b>4,546,702</b>	<b>.001297</b>	<b>4,696,188</b>	<b>.001818</b>	<b>7,154,531</b>
FUND NO. 32						

### 40 BUILDING RESERVE FUND

Building Reserve Fund (53A-23-101)						
Vehicle Fees in Lieu of Tax (59-2-405)						
Tax Sales and Redemptions & Other	xxx		xxx		xxx	
Judgement Recovery (59-2-1328)						
Tax Refunds	xxx		xxx		xxx	
<b>TOTAL BUILDING RESERVE</b>	<b>.000000</b>	<b>0</b>	<b>.000000</b>	<b>0</b>	<b>.000000</b>	<b>0</b>
FUND NO. 40						

### TOTAL OF ALL FUNDS

<b>TOTALS - ALL FUNDS</b>	<b>.005981</b>	<b>19,828,617</b>	<b>.005657</b>	<b>20,471,611</b>	<b>.006037</b>	<b>23,754,476</b>
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