

SOE 06 2522-10

3/7/2003



ANNUAL
FINANCIAL
REPORT
53A-3-303

Utah School Districts
For Fiscal Year Ending
June 30, 2004

☒ BUDGET 53A-19-101

6/10/2003
Date of Hearing

6/10/2003
Date of Adoption

☐ ACTUAL 53A-3-404

☐ This report contains encumbrances.

PROVO 38

District

Kerry Smith

May 30, 2003

Prepared by:

Date

Kerrys@Provo.edu
email address

I certify that the data contained in this report

are true and correct to the best of my knowledge.

Kerry Smith
Signature of Business Administrator:

7-15-03
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:

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ACTUAL REVENUES FY 2002	ENDING BUDGET REVENUES FY 2003	CHANG REVENUES FY 2002	REGI BUDG- REVENUES FY 2002
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SCHEDULES A & B--BASIC SCHOOL PROGRAM

SCHEDULE A - Regular Basic Program (Minimum School Program, WPU's only)

3010 Regular School Program K-12	25,342,798	25,840,533		26,369,773
3015 Necessarily Existent Small Schools	0	0		0
3020 Professional Staff Costs	2,192,047	2,210,528		2,213,500
3025 Administrative Costs	51,850	52,939		53,727
TOTAL REGULAR BASIC SCHOOL PROGRAM	27,586,695	28,104,000	0	28,637,000
Local Funds	6,321,419	7,100,000		7,300,000
State Funds	21,265,276	21,004,000	0	21,337,000

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

3105 Special Education -- Add-On	5,815,507	5,236,169		5,128,844
3110 Special Education -- Self-Contained	886,882	852,691		948,952
3115 Special Education -- Pre-School	0	381,628		433,294
3120 Ext. Yr. Prog./Severely Disabled	22,463	33,330		33,611
3125 Special Education -- State Programs	61,794	61,133		50,000
3155 Applied Technology -- Add-On	1,530,836	1,579,835		1,559,958
3160 Applied Technology -- District Set-Aside	65,418	60,147		38,152
3230 Class Size Reduction (State funds)	1,685,555	1,727,067		1,702,189
TOTAL RESTRICTED BASIC PROGRAM	10,068,455	9,932,000	0	9,895,000
Local Funds	0	0		
State Funds	10,068,455	9,932,000	0	9,895,000

TOTAL LOCAL FUNDS	6,321,419	7,100,000	0	7,300,000
TOTAL STATE FUNDS	31,333,731	30,936,000	0	31,232,000
TOTAL BASIC SCHOOL PROGRAM WPU'S	37,655,150	38,036,000	0	38,532,000

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ACTUAL REVENUES FY 2002	ENDING BUDGET REVENUES FY 2003	ACTUAL REVENUES FY 2003	BEG. BUDGET FY 2003
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10 MAINTENANCE AND OPERATION FUND

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	7,937,038	9,170,000		9,449,000
1120 Transportation	337,499	340,000		350,000
1122 Tort Liability	145,474	148,000		152,000
1134 Judgement Recovery	0	0		0
1150 Non-Property Taxes	0	0		
1154 Fee-In-Lieu of Taxes	1,037,868	1,268,000		1,268,000
1190 Other Taxes	0	0		
1199 Penalties on Taxes	1,109,150	819,000		819,000
1200 Local Governmental Units Other Than LEAs	0	0		
1310 Tuition From Pupils or Parents	204,847	145,000		145,000
1400 Transportation Fees	0	0		
1410 Transp. Fees From Pupils or Parents	150,955	100,000		100,000
1500 Earnings on Investments	522,688	180,000		180,000
1700 Student Activities	2,745,533	0		0
1900 Other Revenues From Local Sources	1,210,494	2,163,000		2,063,000
1940 Textbooks (Sales & Rentals)	0	0		
1999 Tax Refunds	0	0		0
TOTAL REVENUES, LOCAL SOURCES	15,401,546	14,333,000	0	14,526,000
3000 REVENUES FROM STATE SOURCES				
3005 Regular Basic Program	21,265,276	21,004,000	0	21,337,000
3200 Restricted Basic Program	10,068,455	9,932,000	0	9,895,000
Special Populations				
3211 Accelerated Learning -- Gifted and Talented	49,797	49,220		49,217
3212 Accelerated Learning -- Advanced Placement	47,238	49,167		49,167
3213 Accelerated Learning -- Concurrent Enrollment	161,130	154,614		154,614
3215 At-Risk -- Regular Program	176,606	165,664		166,487
3216 At-Risk -- Pregnancy Prevention	23,546	0		0
3218 At-Risk -- Homeless & Minority	49,313	52,830		50,000
3219 At-Risk -- MESA	15,021	15,986		16,000
3220 At-Risk -- Gang Prevention	51,290	50,000		50,000
3221 At-Risk -- Youth-in-Custody	1,509,690	1,336,591		1,335,000
3270 Interventions for Student Success Block	0	495,697		487,906
3463 Families, Agencies, Communities Together	32,895	0		0
3464 Alternative Language	171,521	0		0
3466 Highly Impacted Schools	398,748	362,257		362,257
3225 Career Ladders	1,577,096	0		
3255 Quality Teaching Block Grant	0	1,863,166		1,635,200
3475 Professional Development -- Development Days	265,847	0		0
3260 Local Discretionary Block Grant	1,333,838	574,684		574,648
3355 Local Programs	0	189,272		216,891
3425 Incentives for Excellence	0	0		0
3455 Reading Initiative	0	0		0
3460 Educational Technology Initiative Maintenance	0	0		0
3461 Truancy Intervention	0	0		0
3465 Character Education	0	0		0
3468 School Nurse Program	0	0		0
3473 Alternative Middle Schools	0	0		0
3500 Experimental/Developmental	0	100,000		0
3405 Social Security and Retirement	6,199,053	6,242,579		6,508,971
3415 Pupil Transportation To/From School	1,153,317	1,142,465		1,254,622
3421 Contingency Fund - Discretionary	0	0		0
3422 Contingency Fund - USU Lab School	0	0		13 0
3423 Contingency Fund - OOS Tuition	0	0		0
3445 Inservice Education	9,051	0		0

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	ACTUAL REVENUES FY 2002	BIDDING BUDGET REVENUES FY 2003	ACTUAL REVENUES FY 2003	BIDDING BUDGET REVENUES FY 2003
3462 Centennial Schools (Strategic Planning)	0	0		0
3469 Youth in Custody	0	0		0
3471 Guarantee on Transportation Levy	0	0		0
3477 Math/Science -- Beginning Teacher Recruitment	0	0		0
3508 Block Grant Hold Harmless	129,980	0		0
3520 School Land Trust Program	164,600	204,062		243,138
3521 Electronic High School	0	0		0
3555 Voted Leeway	99,715	0		0
3560 Board Leeway	31,132	0		0
3700 Other Revenues From State Sources (Non-MSP)	1,285,289	130,000		0
3710 Driver Education (Behind-the-Wheel)	84,000	0		0
3800 Supplementals / Other Bills	1,081,969	367,746		132,882
3900 Revenues From Other State Agencies	1,355	0		0
TOTAL REVENUES, STATE SOURCES	47,436,768	44,482,000	0	44,519,000
4000 REVENUES FROM FEDERAL SOURCES				
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	3,702,302	3,871,000		4,294,800
4501 Improving America's Schools Act	1,888,904	533,000		1,209,100
4520 Programs for the Disabled	1,585,022	1,776,000		1,776,000
4530 Applied Technology Education	390,195	257,000		255,300
4600 Other Restricted Grants-in-Aid, Fed. thru St.	869,336	0		865,000
4810 Federal Forest Service	0	0		0
4900 Other Revenues From Federal Sources	697,690	3,931,000		3,113,100
TOTAL REVENUES, FEDERAL SOURCES	9,133,449	10,368,000	0	11,513,300
1000 PAYMENTS FROM OTHER DISTRICTS				
1320 Tuition from Other LEAs Within the State	85,000	108,000		108,000
1330 Tuition From Other LEAs Outside the State	30,019	29,000		29,000
1420 Trans. Fees From Other LEAs Within the State	0	0		0
1430 Trans. Fees From Other LEAs Outside the State	0	0		0
TOTAL PAYMENTS FROM OTHER DISTRICTS	115,019	137,000	0	137,000
TOTAL REVENUES, 10 MAINTENANCE & OPERATION FUND	72,086,782	69,320,000	0	70,695,300
5000 OTHER SOURCES & CHANGES				
5125 Dec in Reserved for Encumbrances Fund Balance	0	0		
5150 Dec in Reserved for Inventories Fund Balance	56,314	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	264,304	270,600		
5701 Decrease in Designated Fund Balance (Spec. Tr	0	0		
5800 Decrease in Unreserved Fund Balance	0	0		
5900 Miscellaneous Other Sources	2,956	0		0
TOTAL OTHER SOURCES & CHANGES	323,574	270,600	0	0
GRAND TOTAL REVENUES, SOURCES, & CHANGES				
10 MAINTENANCE AND OPERATION FUND	72,410,356	69,590,600	0	70,695,300

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ACTUAL REVENUES FY 2002	ENDING BUDGET REVENUES FY 2003	ACTUAL REVENUES FY 2003	BEGINNING BUDGET REVENUES FY 2003
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23 NON K-12 PROGRAMS FUND

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	573,166	600,000		618,000
1134 Judgement Recovery	0	0		0
1154 Fee-In-Lieu of Taxes	70,650	79,000		79,000
1199 Penalties on Taxes	75,114	51,000		51,000
1300 Tuition	99,002	149,600		91,700
1500 Earnings on Investments				
1800 Community Services Activities	0	0		
1900 Other Revenues From Local Sources	36,341	27,600		27,600
1999 Tax Refunds	0	0		0
TOTAL REVENUES, LOCAL SOURCES	854,273	907,200	0	867,300
3000 REVENUES FROM STATE SOURCES				
3115 Special Education - Preschool Special Populations	292,947	424,800		425,400
3209 Adult High School Completion	165,944	216,900		189,200
3210 Adult Basic Skills	23,328	0		0
3405 Social Security and Retirement	41,053	57,900		57,900
3900 Revenues from Other State Agencies	667,823	684,600		684,600
TOTAL REVENUES, STATE SOURCES	1,191,095	1,384,200	0	1,357,100
4000 REVENUES FROM FEDERAL SOURCES				
4522 IDEA - Hand., Part B, PL 99-457 (Preschool In	96,378	101,200		99,400
4580 Adult Education	35,870	21,200		21,700
4900 Other Revenues From Federal Sources	19,000	43,600		51,100
TOTAL REVENUES, FEDERAL SOURCES	151,248	166,000	0	172,200
TOTAL REVENUES, 23 NON K-12 PROGRAMS FUND	2,196,616	2,457,400	0	2,396,600
5000 OTHER SOURCES & CHANGES				
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	0		
5800 Decrease in Unreserved Fund Balance	0	82,100		
5900 Miscellaneous Other Sources	0	0		
TOTAL OTHER SOURCES & CHANGES	0	82,100	0	0
GRAND TOTAL REVENUES, SOURCES, & CHANGES 23 NON K-12 PROGRAMS FUND	2,196,616	2,539,500	0	2,396,600

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ACTUAL REVENUES 2002	BUDGETED REVENUES 2002	ACTUAL REVENUES FY 2003	BUDGETED REVENUES FY 2003
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31 DEBT SERVICE FUND

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	3,692,119	3,070,000		3,163,000
1124 Capital Outlay Foundation	0	0		0
1134 Judgement Recovery	0	0		0
1154 Fee-In-Lieu of Taxes	455,098	403,000		403,000
1199 Penalties on Taxes	486,575	260,000		260,000
1500 Earnings on Investments	39,317	0		0
1900 Other Revenues From Local Sources	0	0		0
1999 Tax Refunds	0	0		0
TOTAL REVENUES, LOCAL SOURCES	4,673,109	3,733,000	0	3,826,000
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	0
TOTAL REVENUES, 31 DEBT SERVICE FUND	4,673,109	3,733,000	0	3,826,000
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 Outla	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	68,900		
5900 Miscellaneous Other Sources	0	0		
TOTAL OTHER SOURCES & CHANGES	0	68,900	0	0
GRAND TOTAL REVENUES, SOURCES, & CHANGES				
31 DEBT SERVICE FUND	4,673,109	3,801,900	0	3,826,000

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ACTUAL REVENUES 2002	ENDING BUDGET REVENUES 2002	ACTUAL REVENUES FY 2003	BEG. BUDGET REVENUES 2003
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32 CAPITAL PROJECTS FUND

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	3,773,584	5,831,000		6,009,000
1124 Capital Outlay Foundation	0	0		
1134 Judgement Recovery	0	0		0
1154 Fee-In-Lieu of Taxes	465,140	766,000		766,000
1199 Penalties on Taxes	500,428	494,000		494,000
1500 Earnings on Investments	50,137	10,000		53,000
1900 Other Revenues From Local Sources	77,233	67,800		97,000
1999 Tax Refunds	0	0		0
TOTAL REVENUES, LOCAL SOURCES	4,866,522	7,168,800	0	7,419,000
3000 REVENUES FROM STATE SOURCES				
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		
TOTAL REVENUES, STATE SOURCES	0	0	0	0
4000 REVENUES FROM FEDERAL SOURCES				
4000 Revenues from Federal Sources	0	0		
TOTAL REVENUES, FEDERAL SOURCES	0	0	0	0
TOTAL REVENUES, 32 CAPITAL PROJECTS FUND	4,866,522	7,168,800	0	7,419,000
5000 OTHER SOURCES & CHANGES				
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	28,000		
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	4,200,000	769,000		
TOTAL OTHER SOURCES & CHANGES	4,200,000	797,000	0	0
GRAND TOTAL REVENUES, SOURCES, & CHANGES	9,066,522	7,965,800	0	7,419,000
32 CAPITAL PROJECTS FUND				

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TOTAL REVENUES	BUDGETED REVENUES	ACTUAL REVENUES	BUDGETED REVENUES
2002	2003	2003	2003

40 BUILDING RESERVE FUND

1000 REVENUES FROM LOCAL SOURCES				
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	0	0		
1900 Other Revenues From Local Sources	0	0		
1999 Tax Refunds	0	0		0
TOTAL REVENUES, LOCAL SOURCES	0	0	0	0
3000 REVENUES FROM STATE SOURCES				
3600 Public Education Capital Outlay	0	0		
3700 Miscellaneous State Revenues	0	0		
TOTAL REVENUES, STATE SOURCES	0	0	0	0
TOTAL REVENUES, 40 BUILDING RESERVE FUND	0	0	0	0
5000 OTHER SOURCES & CHANGES				
5200 Interfund Transfers	0	0		
5600 Dec in Reserved For Commitments Fund Balance	0	0		
5700 Decrease in Designated Fund Balance	0	0		
TOTAL OTHER SOURCES & CHANGES	0	0	0	0
GRAND TOTAL REVENUES, SOURCES, & CHANGES	0	0	0	0
40 BUILDING RESERVE FUND	0	0	0	0

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ACTUAL REVENUES FY 2002	ENDING BUDGET REVENUES FY 2003	ACTUAL REVENUES FY 2003	BEGINNING BUDGET REVENUES FY 2002
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49 FOOD SERVICE FUND (GOVERNMENTAL FUNDS ONLY)*

1000 REVENUES FROM LOCAL SOURCES				
1500 Earnings on Investments	0	0		
1610 Sales to Students	1,019,576	938,000	0	938,000
1620 Sales to Adults	89,535	75,000	0	75,000
1690 Other Revenues From Local Sources	31,697	36,000	0	36,000
TOTAL REVENUES, LOCAL SOURCES	1,140,808	1,049,000	0	1,049,000
3000 REVENUES FROM STATE SOURCES				
3700 Miscellaneous State Revenues	0	0		
3770 School Lunch	424,680	375,000	0	375,000
TOTAL REVENUES, STATE SOURCES	424,680	375,000	0	375,000
4000 REVENUES FROM FEDERAL SOURCES				
4571 Lunch Reimbursement	243,128	357,000	0	357,000
4572 Lunch Reimbursement (Free & Reduced Meals)	1,240,015	1,400,000	0	1,400,000
4573 Special Milk Reimbursement	1,023			
4574 Breakfast Reimbursement	297,583	325,000	0	325,000
4575 Child & Adult Care Food Program	36,848	27,000	0	27,000
4578 NET (Nutritional Education and Training Pgm.)	0	0		
4579 Other Child Nutrition Program Revenue	264,640	297,000	0	297,000
TOTAL REVENUES, FEDERAL SOURCES	2,083,237	2,406,000	0	2,406,000
TOTAL REVENUES, 49 FOOD SERVICE FUND	3,648,725	3,830,000	0	3,830,000
5000 OTHER SOURCES & CHANGES				
5125 Dec in Reserved for Encumbrances Fund Balance	0	0		
5150 Dec in Reserved for Inventories Fund Balance	6,099	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		
TOTAL OTHER SOURCES & CHANGES	6,099	0	0	0
GRAND TOTAL REVENUES, SOURCES, & CHANGES				
49 FOOD SERVICE FUND	3,654,824	3,830,000	0	3,830,000

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

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51 FOOD SERVICE FUND (PROPRIETARY FUNDS ONLY)*

1000 REVENUES FROM LOCAL SOURCES				
1500 Earnings on Investments	0	0		
1610 Sales to Students	0	0		
1620 Sales to Adults	0	0		
1690 Other Revenues From Local Sources	0	0		
TOTAL REVENUES, LOCAL SOURCES	0	0	0	
3000 REVENUES FROM STATE SOURCES				
3700 Miscellaneous State Revenues	0	0		
3770 School Lunch	0	0		
TOTAL REVENUES, STATE SOURCES	0	0	0	
4000 REVENUES FROM FEDERAL SOURCES				
4571 Lunch Reimbursement	0	0		
4572 Lunch Reimbursement (Free & Reduced Meals)	0	0		
4573 Special Milk Reimbursement	0	0		
4574 Breakfast Reimbursement	0	0		
4575 Child & Adult Care Food Program	0	0		
4578 NET (Nutritional Education and Training Pgm.)	0	0		
4579 Other Child Nutrition Program Revenue	0	0		
TOTAL REVENUES, FEDERAL SOURCES	0	0	0	
TOTAL REVENUES, 51 FOOD SERVICE FUND	0	0	0	
5000 OTHER SOURCES & CHANGES				
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		
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		
TOTAL OTHER SOURCES & CHANGES	0	0	0	
GRAND TOTAL REVENUES, SOURCES, & CHANGES				
51 FOOD SERVICE FUND	0	0	0	

*Use either Fund 49 or Fund 51 but NOT both.
An Enterprise Fund does not require a budget.

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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		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		0	
GRAND TOTAL REVENUES, SOURCES, & CHANGES				
52 ENTERPRISE FUNDS	0		0	

An Enterprise Fund does not require a budget.

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ACTUAL REVENUES 2002	ENDING BUDGET REVENUE FY 2003	ACTUAL REVENUES FY 2003	BEGINNING REVENUES FY 2003
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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	0	0	
5000 OTHER SOURCES & CHANGES				
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		
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 RECEIPTS, SOURCES, & CHANGES 71 TRUST FUNDS	0	0	0	

SUMMARY OF REVENUES, SOURCES, & CHANGES

TOTAL LOCAL REVENUES - Unshaded Cells	26,936,258	27,191,000	0	27,687,300
TOTAL STATE REVENUES - Unshaded Cells	49,052,543	46,241,200	0	46,251,100
TOTAL FEDERAL REVENUES - Unshaded Cells	11,367,934	12,940,000	0	14,091,500
TOTAL FROM OTHER DISTRICTS - Unshaded Cells	115,019	137,000	0	137,000
TOTAL REVENUES - Unshaded Cells	87,471,754	86,509,200	0	88,166,900
TOTAL OTHER SOURCES & CHANGES - Unshaded Cells	4,529,673	1,218,600	0	0
GRAND TOTAL - Unshaded Cells	92,001,427	87,727,800	0	88,166,900

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EXPENDITURES

ACTUAL EXPENDITURES FY 2002	ENDING BUDGET EXPENDITURES FY 2003	ACTUAL EXPENDITURES FY 2003	BUDGET EXPENDITURES FY 2003
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10 MAINTENANCE AND OPERATION FUND

1000 INSTRUCTION				
131	Salaries - Teachers	29,183,900	29,544,300	30,539,600
132	Salaries - Substitute Teachers	359,900	323,600	329,000
161	Salaries - Tchr. Aides & Paraprof.	5,367,405	5,582,700	5,676,600
199	Salaries - All Other	1,364,937	845,100	858,200
	TOTAL SALARIES (Subtotal)	36,276,142	36,295,700	0
200	Employee Benefits	11,539,426	11,812,000	12,529,700
300-500	Purchased Services	1,816,436	1,954,000	1,919,200
	561 Tuition In-State	0	0	0
	562 Tuition Out-of-State	0	0	0
610	Supplies	1,364,031	2,165,200	1,946,000
620	Energy Supplies	0	0	0
641	Books (Textbooks Only)	507,581	91,200	0
670	Computer Supplies (Instructional Only)	43,598	75,400	71,900
680	Maintenance Supplies & Materials	73,180	0	0
	TOTAL SUPPLIES AND MATERIALS (Subtotal)	1,988,390	2,331,800	0
700	Property (Instructional Equipment)	1,821,702	1,252,500	1,252,500
800	Other Objects	2,667,339	218,700	218,700
	TOTAL EXPENDITURES, INSTRUCTION (Function 1000)	56,109,435	53,864,700	0
2000 SUPPORTING SERVICES				
2100 SUPPORT SERVICES - STUDENTS:				
141	Salaries - Attend. & Soc. Work Personnel	223,608	323,700	329,100
142	Salaries - Guidance Personnel	739,057	746,500	759,200
143	Salaries - Health Services Personnel	0	0	0
144	Salaries - Psychological Personnel	608,227	600,800	611,000
152	Salaries - Secretarial and Clerical	156,118	126,500	128,600
199	Salaries - All Other	80,982	73,000	74,200
	TOTAL SALARIES (Subtotal)	1,807,992	1,870,500	0
200	Employee Benefits	612,668	696,300	709,300
300-500	Purchased Services	150,216	168,000	167,400
600	Supplies and Materials	44,963	62,900	60,400
700	Property	2,019	5,100	5,100
800	Other Objects	14,615	15,000	15,000
	TOTAL EXPENDITURES, SUPPORT SERVICES - STUDENTS	2,632,473	2,817,800	0

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	ACTUAL EXPENDITURES FY 2002	ENDING BUDGET EXPENDITURES FY 2003	ACTUAL EXPENDITURES FY 2003	BEGINNING BUDGET EXPENDITURES FY 2002
2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF				
115 Salaries - Supervisors & Directors	258,104	199,900		264,300
133 Salaries - Sabbatical Leave	0	0		0
145 Salaries - Media Personnel - Certif.	784,186	849,200		863,700
152 Salaries - Secretarial and Clerical	218,801	223,400		227,300
162 Salaries - Media Personnel - Noncertif.	154,420	203,800		147,700
199 Salaries - All Other	47,540	42,600		41,800
TOTAL SALARIES (Subtotal)	1,463,051	1,518,900	0	1,544,800
200 Employee Benefits	451,408	521,400		530,400
300-500 Purchased Services	103,290	135,800		130,200
600 Supplies & Materials (Except as Below)	201,520	120,400		119,750
644 Library Books	119,674	46,500		44,100
650 Periodicals	2,797	5,500		550
660 Audio Visual Materials	831	1,800		1,800
700 Property	44,394	6,400		6,400
800 Other Objects	20,277	14,900		14,900
TOTAL EXP., SUPPORT SVCS. - INSTRUCTIONAL STAFF	2,407,242	2,371,600	0	2,392,900
2300 SUPPORT SVCS. - DIST. GEN. ADMINISTRATION				
Salaries - Sch. Board, Superintendent, Associate, Deputy or Assist. Superintendents and Sch. Business Administrator				
111-114 Salaries - District Administration	184,711	171,400		174,300
115 Salaries - Supervisors & Directors	150,557	143,200		145,600
152 Salaries - Secretarial & Clerical	114,820	122,600		124,900
199 Salaries - All Other	10,962	9,000		9,100
TOTAL SALARIES (subtotal)	461,050	446,200	0	453,900
200 Employee Benefits	137,667	160,200		163,100
300-500 Purchased Services	275,185	104,700		102,400
522 Liability Insurance	0	218,100		207,200
600 Supplies and Materials	48,468	47,200		44,900
700 Property	350	3,100		3,100
800 Other Objects	7,869	8,400		8,400
TOTAL EXPEND., SUPPORT SVCS.-DIST. GEN. ADMIN.	930,589	987,900	0	983,000
2400 SUPPORT SERVICES - SCHOOL ADMINISTRATION				
121 Salaries - Principals and Assistants	2,066,753	1,979,700		2,013,400
152 Salaries - Secretarial and Clerical	1,087,020	1,169,600		1,189,800
199 Salaries - All Other	92,475	98,000		99,300
TOTAL SALARIES (Subtotal)	3,246,248	3,247,300	0	3,302,500
200 Employee Benefits	932,212	1,147,800		1,168,300
300-500 Purchased Services	132	200		200
600 Supplies and Materials	0	0		0
700 Property	0	0		0
800 Other Objects	0	0		0
TOTAL EXPEND., SUPPORT SVCS. - SCHOOL ADMIN.	4,178,592	4,395,300	0	4,471,000

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		2002	2003	2004	2005
2500 SUPPORT SERVICES - BUSINESS					
100	Salaries	437,064	472,100		480,000
200	Employee Benefits	137,705	160,600		163,500
300-500	Purchased Services	19,821	20,700		20,000
522	Liability Insurance	0	0		0
600	Supplies and Materials	40,696	39,300		37,500
700	Property	0	0		0
800	Other Objects	14,492	14,700		14,700
TOTAL EXPENDITURES, SUPPORT SERVICES - BUSINESS		649,778	707,400	0	715,700
2600 OPERATION & MAINTENANCE OF PLANT SERVICES					
181	Salaries - Operation & Maint. Supervisor	0	956,400		987,800
182	Salaries - Custodial & Maint. Personnel	1,816,903	0		0
199	Salaries - All Other	12,164	4,100		4,200
TOTAL SALARIES (Subtotal)		1,829,067	960,500	0	992,000
200	Employee Benefits	586,505	379,300		386,800
300-500	Purchased Services	174,368	216,300		218,400
522	Liability Insurance	0	0		0
600	Supplies and Materials	339,490	568,600		0
700	Property	0	0		0
800	Other Objects	(368,912)	(387,400)		(387,400)
TOTAL EXPENDITURES, OPERATION & MAINT. OF PLANT		2,560,518	1,737,300	0	1,209,800

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EXPENDITURES

	2002	2003	2003	2003
EXPENDITURES	EXPENDITURES	EXPENDITURES	EXPENDITURES	EXPENDITURES
2700 STUDENT TRANSPORTATION SERVICES				
152 Salaries - Secretarial and Clerical	37,882	33,800		34,400
171 Salaries - Supervisors	51,294	49,900		50,700
172 Salaries - Bus Drivers	785,830	798,100		811,700
173 Salaries - Mechanics & Other Garage Emp.	103,566	149,300		151,900
174 Salaries - Other (Trainers, etc.)	0	0		
TOTAL SALARIES (Subtotal)	978,572	1,031,100	0	1,048,700
210 Retirement	94,251	29,800		31,100
220 Social Security	74,344	78,900		80,200
240 Insurance (Health/Accident/Life)	139,830	180,800		180,800
270 Industrial Insurance	9,758	10,300		10,400
280 Unemployment Insurance	0	0		0
TOTAL BENEFITS (Subtotal)	318,183	299,800	0	302,500
421 Water / Sewer	1,870	2,700		2,700
440 Repairs	38,879	54,800		54,800
441 Garage Equipment Repairs	0	600		600
452 Rental of Equipment and Vehicles	0	0		
490 Other Purchased Property Services	0	0		
TOTAL PURCHASED PROPERTY SERVICES (Subtotal)	40,749	58,100	0	58,100
511 Services from Other LEAs (In State)	0	0		
512 Services from Other LEAs (Out of State)	0	0		
513 Commercial	1,875	8,000		7,600
514 Student Allowance	0	0		0
515 Payment in Lieu - Subsistence	231	2,400		2,300
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)	14	100		100
580 Travel/Per Diem	7,440	10,800		10,300
TOTAL OTHER PURCHASED SERVICES (Subtotal)	9,560	21,300	0	20,300
610 Misc. Supplies (Office)	13,704	15,200		14,400
624 Motor Fuel	(241)	29,900		28,500
625 Natural Gas	0	0		
626 Electricity	0	0		
681 Lubricants	4,342	6,000		5,800
682 Tires and Tubes	27,815	36,600		34,800
683 Repair Parts for Vehicle (Bus)	91,712	107,600		102,200
684 Repair Parts for Garage Equipment	0	0		
689 Misc. Supplies (Shop)	0	500		600
TOTAL SUPPLIES & MATERIALS (Subtotal)	137,332	195,800	0	186,300
730 Equipment	0	0		146,300
732 School Buses	359,710	146,300		
TOTAL EQUIPMENT (Subtotal)	359,710	146,300	0	146,300
890 Misc. Expenditures	7,963	9,000		9,000
891 Training	1,434	2,500		2,500
TOTAL EXPENDITURES, STUDENT TRANS. SERVICES	1,853,503	1,763,900	0	1,773,700

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	TOTAL EXPENDITURES FY 2002	TOTAL EXPENDITURES FY 2003	TOTAL EXPENDITURES FY 2004	TOTAL EXPENDITURES FY 2005
EXPENDITURES				
2800 SUPPORT SERVICES CENTRAL				
2810 PLANNING, RESEARCH, ETC.				
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	0
2820 INFORMATION SERVICES				
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	0
2830 STAFF SERVICES				
100 Salaries	286,557	457,700		465,300
200 Employee Benefits	96,502	163,600		166,600
300-500 Purchased Services	105,200	224,200		222,200
600 Supplies and Materials	56,256	97,200		92,400
700 Property	0	0		0
800 Other Objects	1,944	2,000		2,000
TOTAL EXPENDITURES, STAFF SERVICES	546,459	944,700	0	948,500
2840 DATA PROCESSING SERVICES				
100 Salaries	160,799			
200 Employee Benefits	43,173			
300-500 Purchased Services	72,202			
600 Supplies and Materials	7,400			
700 Property	0			
800 Other Objects	40			
TOTAL EXPENDITURES, DATA PROCESSING SERVICES	283,614	0	0	0
TOTAL EXPENDITURES, SUPPORT SERVICES - CENTRAL	830,073	944,700	0	948,500

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EXPENDITURES

	ACTUAL EXPENDITURES FY 2002	BUDGETED EXPENDITURES FY 2003	ACTUAL EXPENDITURES FY 2003	BUDGETED EXPENDITURES FY 2003
2900 OTHER SUPPORT SERVICES				
100 Salaries	3,137			
200 Employee Benefits	645			
300-500 Purchased Services	878			
600 Supplies and Materials	1,349			
700 Property	0			
800 Other Objects	0			
TOTAL EXPENDITURES, OTHER SUPPORT SERVICES	6,009	0	0	0
TOTAL EXPENDITURES FOR SUPPORT SERVICES	16,048,777	15,725,900	0	15,353,900
5000 DEBT SERVICE (TAX ANTICIPATION NOTES)				
830 Interest	189,988	0		0
TOTAL EXPENDITURES, 10 MAINT. & OPERATION FUND	72,348,200	69,590,600	0	70,695,300
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		
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	436	0		
946 Increase to Desig. Fund Bal (Spec. Trans.)	0	0		
950 Increase to Unreserved Fund Balance	0	0		
TOTAL OTHER USES & CHANGES	436	0	0	0
GRAND TOTAL EXPENDITURES, USES, & CHANGES 10 MAINTENANCE AND OPERATION FUND	72,348,636	69,590,600	0	70,695,300

TOTAL EXPENDITURE BY OBJECT - 10 MAINTENANCE AND OPERATION FUND

100 Salaries	46,949,679	46,300,000	0	47,592,700
200 Employee Benefits	14,856,094	15,341,000	0	16,120,200
300-500 Purchased Services	2,768,037	3,121,400	0	3,065,600
600 Supplies and Materials	2,989,166	3,517,000	0	2,605,600
700 Property	2,228,175	1,413,400	0	1,413,400
800 Other Objects	2,557,049	(102,200)	0	(102,200)
GRAND TOTAL EXPENDITURES BY OBJECT 10 MAINTENANCE AND OPERATION FUND	72,348,200	69,590,600	0	70,695,300

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EXPENDITURES

2002	2003	2004	2005
EXPENDITURES	EXPENDITURES	EXPENDITURES	EXPENDITURES

23 NON K-12 PROGRAMS FUND

3000 OPERATION OF NONINSTRUCTIONAL SERVICES				
3200 OTHER SERVICES				
100 Salaries	287,356	402,100		360,600
200 Employee Benefits	53,299	82,600		69,800
300-500 Purchased Services	391,019	248,700		236,300
600 Supplies and Materials	38,002	43,600		41,400
700 Property	16,166	1,300		1,200
800 Other Objects	0	0		0
TOTAL EXPENDITURES, OTHER SERVICES	785,842	778,300	0	709,300
3300 COMMUNITY SERVICES				
100 Salaries	927,700	1,097,800		1,055,500
200 Employee Benefits	233,391	289,500		275,000
300-500 Purchased Services	89,935	97,300		92,900
600 Supplies and Materials	95,460	244,800		232,900
700 Property	17,440	16,600		15,800
800 Other Objects	14,527	15,200		15,200
TOTAL EXPENDITURES, COMMUNITY SERVICES	1,378,453	1,761,200	0	1,687,300
TOTAL EXPENDITURES, 23 NON K-12 PROGRAMS FUND	2,164,295	2,539,500	0	2,396,600
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	0
GRAND TOTAL EXPENDITURES, USES, & CHANGES				
23 NON K-12 PROGRAMS FUND	2,164,295	2,539,500	0	2,396,600

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

100 Salaries	1,215,056	1,499,900	0	1,416,100
200 Employee Benefits	286,690	372,100	0	344,800
300-500 Purchased Services	480,954	346,000	0	329,200
600 Supplies and Materials	133,462	288,400	0	274,300
700 Property	33,606	17,900	0	17,000
800 Other Objects	14,527	15,200	0	15,200
GRAND TOTAL EXPENDITURES BY OBJECT				
23 NON K-12 PROGRAMS FUND	2,164,295	2,539,500	0	2,396,600

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EXPENDITURES

ACTUAL EXPENDITURES FY 2002	BUDGETED EXPENDITURES FY 2003	ACTUAL EXPENDITURES FY 2003	BUDGETED EXPENDITURES FY 2003
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31 DEBT SERVICE FUND

5000 DEBT SERVICE				
830 Interest	2,100,644	1,989,900		1,882,000
840 Redemption of Principal	2,124,898	1,805,000		1,905,000
890 Miscellaneous Expenditures	4,780	7,000		
TOTAL EXPENDITURES, 31 DEBT SERVICE FUND	4,230,322	3,801,900	0	3,787,000
6000 OTHER USES & CHANGES				
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		39,000
TOTAL OTHER USES & CHANGES	0	0	0	39,000
GRAND TOTAL EXPENDITURES, USES, & CHANGES 31 DEBT SERVICE FUND	4,230,322	3,801,900	0	3,826,000

32 CAPITAL PROJECTS FUND

.0002 TAX RATE PROGRAM				
2600 MAINTENANCE OF PLANT SERVICES				
100 Salaries	698,091	1,361,900	0	1,372,000
200 Employee Benefits	117,126	379,500	0	381,000
300-500 Purchased Services	757,778	505,400	0	0
600 Supplies and Materials	1,685,504	1,559,200	0	0
700 Property	0	0	0	0
800 Other Objects	14,299	4,500	0	11,700
TOTAL EXPEND., MAINTENANCE OF PLANT SERVICES	3,272,798	3,810,500	0	1,764,700
10% OF BASIC PROGRAM				
1000 INSTRUCTION (10% of Basic)				
610 Supplies	1,215,127	592,100	0	752,300
641 Textbooks	45,536	53,700	0	138,000
730 Equipment	0	0	0	0
TOTAL EXPENDITURES, INSTRUCTION	1,260,663	645,800	0	890,300
2000 SUPPORTING SERVICES (10% of Basic)				
610 Supplies	14,470	56,600	0	52,100
730 Equipment	0	0	0	0
TOTAL EXPENDITURES, SUPPORTING SERVICES	14,470	56,600	0	52,100
2500 SUPPORT SERVICES - BUSINESS (10% of Basic)				
610 Supplies	0	10,000	0	5,000
730 Equipment	0	552,000	0	100,000
TOTAL EXPENDITURES, BUSINESS	0	562,000	0	105,000
2600 MAINTENANCE OF PLANT SERV. (10% of Basic)				
610 Supplies	0	0	0	2,151,900
730 Equipment	0	0	0	0
TOTAL EXPENDITURES, MAINTENANCE OF PLANT	0	0	0	2,151,900

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EXPENDITURES

	2002	2003	2003	2003
2700 STUDENT TRANS. SERVICES (10% of Basic)				
610 Supplies	71,669	74,000	0	70,000
730 Equipment	0	0		
732 School Buses	0	0		
TOTAL EXPENDITURES, STUDENT TRANSPORTATION	71,669	74,000	0	70,000
2830 STAFF SERVICES (10% of Basic)				
610 Supplies	0	0		
730 Equipment	0	0		
TOTAL EXPENDITURES, STAFF SERVICES	0	0	0	0
2840 DATA PROCESSING (10% of Basic)				
610 Supplies	0	0		
730 Equipment	0	0		
TOTAL EXPENDITURES, DATA PROCESSING	0	0	0	0
2900 OTHER SUPPORT SERVICES (10% of Basic)				
610 Supplies	0	0		
730 Equipment	0	0		
TOTAL EXPENDITURES, OTHER SUPPORT SERVICES	0	0	0	0
4501A FACILITIES ACQ. & CONST. SERV. (10% of Basic) PERFORMED BY STAFF				
460 Construction and Remodeling	0	0	0	0
710 School Sites	0	0		0
720 Buildings	0	0	0	0
731 Machinery	0	0		
733 Furniture and Fixtures	0	0	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	0
4502A FACILITIES ACQ. & CONST. SERV. (10% of Basic) PERFORMED BY CONTRACTORS				
460 Construction and Remodeling	0	0		0
700 Property	0	0		
TOTAL EXPEND., FACILITIES A & C (CONTRACTORS)	0	0	0	0
5000 DEBT SERVICES (10% of Basic)				
830 Interest	0	212,000	0	275,000
840 Redemption of Principal	177,265	464,000	0	501,000
TOTAL EXPENDITURES, DEBT SERVICE	177,265	676,000	0	776,000
TOTAL EXPENDITURES, 10% OF BASIC PROGRAM	1,524,067	2,014,400	0	4,045,300

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	ACTUAL EXPENDITURES FY 2002	BIDDING/OTHER EXPENDITURES FY 2002	ACTUAL EXPENDITURES FY 2003	BEHALF BUDGET EXPENDITURES FY 2003
EXPENDITURES				
4501B FACILITIES ACQUISITION & CONST. SERVICES PERFORMED BY STAFF				
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	0
4502B FACILITIES ACQ. & CONST. SERV. PERFORMED BY CONTRACTORS				
460 Construction and Remodeling	5,565,172	1,659,600	0	1,049,600
700 Property	742,548	481,300	0	204,300
TOTAL EXPEND., FACILITIES A & C (CONTRACTORS)	6,307,720	2,140,900	0	1,253,900
TOTAL EXPENDITURES, FACILITIES A & C	6,307,720	2,140,900	0	1,253,900
TOTAL EXPENDITURES, 32 CAPITAL PROJECTS FUND	11,104,585	7,965,800	0	7,063,900
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		
930 Interfund Transfers - 10% to M & O	0	0		
930 Interfund Transfers - 10% to Debt Service	0	0		
930 Interfund Trans-0th 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		355,100
950 Increase to Unreserved Fund Balance	0	0		
TOTAL OTHER USES & CHANGES	0	0	0	355,100
GRAND TOTAL EXPENDITURES, USES, & CHANGES 32 CAPITAL PROJECTS FUND	11,104,585	7,965,800	0	7,419,000

TOTAL EXPENDITURE BY OBJECT - 32 CAPITAL PROJECTS FUND

100 Salaries	698,091	1,361,900	0	1,372,000
200 Employee Benefits	117,126	379,500	0	381,000
300-500 Purchased Services	6,322,950	2,165,000	0	1,049,600
600 Supplies and Materials	3,032,306	2,345,600	0	3,169,300
700 Property	742,548	1,033,300	0	304,300
800 Other Objects	191,564	680,500	0	787,700
GRAND TOTAL EXPENDITURES BY OBJECT 32 CAPITAL PROJECTS FUND	11,104,585	7,965,800	0	7,063,900

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EXPENDITURES

40 BUILDING RESERVE FUND

4000 FACILITIES ACQUISITION & CONST. SERVICES				
100 Salaries	0	0		
200 Employee Benefits	0	0		
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	0
6000 OTHER USES & CHANGES				
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	0
GRAND TOTAL EXPENDITURES, USES, & CHANGES				
40 BUILDING RESERVE FUND	0	0	0	0

49 FOOD SERVICE FUND (GOVERNMENTAL FUNDS ONLY)*

3100 FOOD SERVICES				
100 Salaries	1,414,207	1,310,000		1,313,000
200 Employee Benefits	504,391	423,000		483,000
300-500 Purchased Services	77,246	145,000		145,000
600 Supplies and Materials (except food)	143,808	149,000		150,000
630 Food	1,040,840	1,050,000		1,050,000
700 Property	33,223	174,000		250,000
800 Other Objects	388,438	409,000		439,000
TOTAL EXPENDITURES, 49 FOOD SERVICES FUND	3,602,153	3,660,000	0	3,830,000
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		
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	170,000		
950 Increase to Unreserved Fund Balance	0	0		
TOTAL OTHER USES & CHANGES	0	170,000	0	0
GRAND TOTAL EXPENDITURES, USES, & CHANGES				
49 FOOD SERVICE FUND	3,602,153	3,830,000	0	3,830,000

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

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EXPENDITURES

ANNUAL EXPENDITURES 2002	ENDING BUDGET EXPENDITURES FY 2003	ANNUAL EXPENDITURES FY 2003	ENDING BUDGET EXPENDITURES FY 2004
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51 FOOD SERVICE FUND (PROPRIETARY FUNDS ONLY)*

3100 FOOD SERVICES				
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		
TOTAL EXPENDITURES, 51 FOOD SERVICES FUND	0	0	0	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		
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	0
GRAND TOTAL EXPENDITURES, USES, & CHANGES 51 FOOD SERVICE FUND	0	0	0	0

*Use either Fund 49 or Fund 51 but NOT both.
An Enterprise Fund does not require a budget.

52 ENTERPRISE FUNDS

3200 OTHER ENTERPRISE SERVICES				
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		
TOTAL EXPENDITURES, 52 ENTERPRISE FUNDS	0	0	0	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		
TOTAL OTHER USES & CHANGES	0	0	0	0
GRAND TOTAL EXPENDITURES, USES, & CHANGES 52 ENTERPRISE FUNDS	0	0	0	0

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EXPENDITURES

ANNUAL EXPENDITURES 2002	ENDING BALANCE EXPENDITURES 2002	ANNUAL EXPENDITURES 2003	ENDING BALANCE EXPENDITURES 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		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	0	0	
	GRAND TOTAL EXPENDITURES, USES, & CHANGES 71 TRUST FUNDS	0	0	0	

SUMMARY OF TOTAL EXPENDITURES / USES

GRAND TOTAL EXPENDITURES - Unshaded Cells	93,449,555	87,557,800	0	87,772,800
GRAND TOTAL OTHER USES & CHANGES - Unshaded Cells	436	170,000	0	394,100
GRAND TOTAL - Unshaded Cells	93,449,991	87,727,800	0	88,166,900

SUMMARY OF TOTAL EXPENDITURES BY OBJECT - ALL FUNDS

100	Salaries	50,277,033	50,471,800	0	51,693,800
200	Employee Benefits	15,764,301	16,515,600	0	17,329,000
300-500	Purchased Services	9,649,187	5,777,400	0	4,589,400
600	Supplies and Materials	7,339,582	7,350,000	0	7,249,200
700	Property	3,037,552	2,638,600	0	1,984,700
800	Other Objects	7,381,900	4,804,400	0	4,926,700
	GRAND TOTAL EXPENDITURES BY OBJECT ALL FUNDS	93,449,555	87,557,800	0	87,772,800

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Detail Schedule of Property Tax

	2001-2002		2002-2003		2003-2004	
	TAX RATE	AMOUNT RECEIVED	TAX RATE	AMOUNT ANTICIPATED	TAX RATE	AMOUNT ANTICIPATED

10 MAINTENANCE AND OPERATION FUND

Basic Program (53A-17a-135)	.001785	5,388,773	.001807	5,591,000	.001743	5,761,000
Voted Leeway (53A-17a-133)	.000727	2,194,877	.000860	2,758,000	.000860	2,842,000
Board Leeway (53A-17a-134)	.000216	652,286	.000256	821,000	.000256	846,000
P.L. 81-874 (53A-17a-143)						
Transportation (53A-17a-127)	.000116	350,138	.000106	340,000	.000106	350,000
Vehicle Fees in Lieu of Tax (59-2-405) - M&O		978,266		1,204,000		1,204,000
Vehicle Fees in Lieu of Tax (59-2-405) - Sp. Trans.		41,589		45,000		45,000
Vehicle Fees in Lieu of Tax (59-2-405) - Tort Liab.		17,853		19,000		19,000
Tort Liability (63-30-27)	.000050	150,303	.000046	148,000	.000046	152,000
Tax Sales and Redemptions & Other	xxx	697,144	xxx	819,000	xxx	819,000
Judgement Recovery (59-2-1328)						
Tax Refunds	xxx		xxx		xxx	
TOTAL MAINTENANCE & OPERATION FUND NO. 10	.002894	10,471,229	.003075	11,745,000	.003011	12,038,000

23 NON K-12 PROGRAMS FUND

Recreation (11-2-7)	.000197	594,381	.000187	600,000	.000187	618,000
Vehicle Fees in Lieu of Tax (59-2-405)		70,601		79,000		79,000
Tax Sales and Redemptions & Other	xxx	47,430	xxx	51,000	xxx	51,000
Judgement Recovery (59-2-1328)						
Tax Refunds	xxx		xxx		xxx	
TOTAL NON K-12 FUND NO. 23	.000197	712,412	.000187	730,000	.000187	748,000

31 DEBT SERVICE FUND

Gen Oblig Debt (11-14-19/53A-17a-145/ 53A-21-103)	.001269	3,831,025	.000957	3,070,000	.000957	3,163,000
Vehicle Fees in Lieu of Tax (59-2-405)		455,050		403,000		403,000
Tax Sales and Redemptions & Other	xxx	305,707	xxx	260,000	xxx	260,000
Judgement Recovery (59-2-1328)						
Tax Refunds	xxx		xxx		xxx	
TOTAL DEBT SERVICE FUND NO. 31	.001269	4,591,782	.000957	3,733,000	.000957	3,826,000

32 CAPITAL PROJECTS FUND

Capital Outlay Foundation (53A-21-101 thru 105)	.001131	3,416,660	.001443	4,628,000	.000543	2,456,000
10% of Basic (53A-17a-145)	.000166	501,473	.000375	1,203,000	.001275	3,553,000
Voted Capital (53A-16-110)						
Vehicle Fees in Lieu of Tax (59-2-405)		465,397		766,000		766,000
Tax Sales and Redemptions & Other	xxx	312,658	xxx	494,000	xxx	494,000
Judgement Recovery (59-2-1328)						
Tax Refunds	xxx		xxx		xxx	
TOTAL CAPITAL PROJECTS FUND NO. 32	.001297	4,696,188	.001818	7,091,000	.001818	7,269,000

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	
TOTAL BUILDING RESERVE FUND NO. 40	.000000	0	.000000	0	.000000	0

TOTAL OF ALL FUNDS

TOTALS - ALL FUNDS	.005657	20,471,611	.006037	23,299,000	.005973	23,881,000
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MISCELLANEOUS REPORT SECTION

PROVO 38

FY 2003

A. SCHOOL BOND ELECTION

1. Was a bond election held for this fiscal year?	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>
2. If yes, please furnish the following information:		
a. Date	<input type="text"/>	
b. Amount of Bonds Authorized	\$	<input type="text"/>
c. Number of Votes FOR	<input type="text"/>	
d. Number of Votes AGAINST	<input type="text"/>	

B. STATUS OF DISTRICT INDEBTEDNESS

BONDED INDEBTEDNESS		
1. Bonds Outstanding at Beginning of Year		\$ 43,535,000
2. Bonds Issued During Year for:		
a. New Capital Outlay	\$	<input type="text"/>
b. Funding Current/Floating Debt	\$	<input type="text"/>
c. Refunding Bonds	\$	<input type="text"/>
Total Bonds Issued During Year	\$	0
3. Total Bonds Retired During Year	\$	2,130,000
Total Bonded Indebtedness	\$	41,405,000
NON-BONDED INDEBTEDNESS		
4. Contingencies, Compensations, Benefits, Pensions, Etc.	\$	<input type="text"/>
5. Bond Anticipation Notes	\$	<input type="text"/>
6. School Building Revolving Account Balance	\$	<input type="text"/>
7. Capital Leases	\$	630,500
8. Miscellaneous Debt	\$	<input type="text"/>
Total Non-Bonded Indebtedness	\$	630,500
TOTAL GENERAL LONG-TERM DEBT	\$	42,035,500

C. VOTED LEEWAY

1. Was a Voted Leeway approved for this fiscal year?	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>
2. If yes, please furnish the following information:		
a. Date	<input type="text"/>	
b. Tax Rate Approved	<input type="text"/>	

D. BOARD LEEWAY (53A-17a-134(6)(a))

1. Was a Board Leeway approved for this fiscal year?	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>
2. If yes, please furnish the following information:		
a. Date of Formal Action (Must be prior to April 1)	<input type="text"/>	
b. Tax Rate Approved	<input type="text"/>	

ANNUAL FINANCIAL REPORT

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STATEMENT OF GOVERNMENTAL LIABILITIES
For the Year Ended June 30, 2003

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A. SCHOOL BOND ELECTION

Was a bond election held for this fiscal ye	Yes _____	No _____ x
If yes, please furnish the following information:		
a. Date	_____	
b. Amount of Bonds	_____	
c. Number of Votes FOR	_____	
d. Number of Votes AGAINST	_____	

B. STATUS OF DISTRICT INDEBTEDNESS

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities:					
Bonds payable:					
General obligation bonds	43,535,000	-	(2,130,000)	41,405,000	-
Deferred amounts for issuance premium	-	-	-	-	
Deferred amounts on refunding	-	-	-	-	
Other (please list)	-	-	-	-	
	-	-	-	-	
	-	-	-	-	
	-	-	-	-	
TOTAL BONDS PAYABLE, NET	43,535,000	-	(2,130,000)	41,405,000	-
Obliations under capital leases	769,000	-	(138,479)	630,521	
School Building Revolving Account Balance	-	-	-	-	
Arbitrage rebate payable	-	-	-	-	
Accured vacation payable	-	-	-	-	
Early retirement payalbe	-	-	-	-	
Other (please list)	-	-	-	-	
	-	-	-	-	
	-	-	-	-	
	-	-	-	-	
	-	-	-	-	
	-	-	-	-	
TOTAL GOVERNMENTAL ACTIVITY LONG-TERM LIABILITIES	44,304,000	-	(2,268,479)	42,035,521	-

C. VOTED LEEWAY

1. Was a Voted Leeway approved for this fiscal year?	Yes _____	No _____
2. If yes, please furnish the following information:		
a. Date	_____	
b. Tax Rate Approved	_____	

D. BOARD LEEWAY (53a-17-134(6)(a))

1. Was a Board Leeway approved for this fiscal year?	Yes _____	No _____
2. If yes, please furnish the following information:		
a. Date of Formal Action (Must be prior to April 1)	_____	
b. Tax Rate Approved	_____	