



**ANNUAL
FINANCIAL
REPORT**
53A-3-303

**Utah School Districts
and Charter Schools**

**For Fiscal Year Ending
June 30, 2005**

<input checked="" type="checkbox"/>	BUDGET 53A-19-101		
	<u>6/8/04</u>	<u>6/17/04</u>	<u>6/16/04</u>
	Date of Hearing	Date of Adoption	Last Amended

ACTUAL 53A-3-404

38 Provo

Entity

Kerry Smith	6/3/04
Prepared by	Date

SmithK@Provo.edu
email address

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

<u>6/3/04</u>	
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
Richard Tolley
rtolley@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

38 Provo 10 GENERAL FUND	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	12,025,275	12,358,000	-	12,461,000
1200 Local Governmental Units Other Than LEAs				
1310 Tuition From Pupils or Parents	154,682	81,800		81,800
1320 Tuition from Other LEAs Within the State	89,202	-		
1330 Tuition From Other LEAs Outside the State	24,807	86,900		86,900
1410 Transportation Fees From Pupils or Parents	139,466	89,000		89,000
1420 Transportation Fees From Other LEAs Within the State				
1430 Transportation Fees From Other LEAs Outside the State				
1500 Earnings on Investments	180,400	228,400		251,200
1700 Student Activities				
1900 Other Revenues From Local Sources	1,885,660	859,500		844,200
1910 Rentals		2,700		2,700
1920 Contributions and Donations from Private Sources/Foundation		2,000		2,000
1940 Textbooks (Sales and Rentals)				
1950 Other Revenues From Other School Districts				
1960 Other Revenues from Other Local Governments				
1980 Refunds of Prior Year Expenditures				
1990 Miscellaneous				
TOTAL REVENUES FROM LOCAL SOURCES	14,499,492	13,708,300	-	13,818,800

ANNUAL FINANCIAL REPORT

38 Provo 10 GENERAL FUND	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
3000 REVENUES FROM STATE SOURCES				
Minimum School Programs (From District Summary-Final)				
Regular Basic Programs				
3010 Regular School Program K-12	18,994,548	18,984,300		19,340,600
3015 Necessary Existent Small Schools	-	-		
3020 Professional Staff	2,166,933	2,244,100		2,274,800
3025 Administrative Costs	52,250	53,800		54,600
Restricted Basic Programs				
3105 Special Education -- Add-On	5,878,337	5,074,400		4,622,000
3110 Special Education -- Self-Contained	852,691	885,400		855,200
3120 Extended Year Program -- Severely Disabled	32,873	37,400		37,400
3125 Special Education -- State Programs	59,882	64,500		
3155 Applied Technology -- Add-On	1,579,835	1,631,400		1,631,300
3160 Applied Technology -- Set-Aside	29,861	38,200		39,900
3230 Class Size Reduction (State Funds)	1,693,126	1,702,900		1,741,000
TOTAL BASIC SCHOOL PROGRAM GENERATED	31,340,336	30,716,400	-	30,596,800
Other Minimum School Programs				
3211 Gifted and Talented	49,220	49,400		48,500
3212 Advanced Placement	49,167	49,200		47,700
3213 Concurrent Enrollment	154,614	124,800		124,800
3215 At-Risk -- Regular Program	165,664	169,900		169,300
3216 At-Risk -- Pregnancy Prevention	-	-		-
3218 At-Risk -- Homeless and Minority	52,830	47,600		47,000
3219 At-Risk -- MESA	15,986	25,200		25,000
3220 At-Risk -- Gang Prevention	51,103	50,000		50,000
3221 At-Risk -- Youth-in-Custody	1,336,591	1,356,000		1,000,000
3255 Quality Teaching Block Grant	1,857,569	1,665,600		1,604,900
3260 Local Discretionary Block Grant	574,684	571,900		562,300
3270 Interventions for Student Success Block Grant	495,697	492,300		474,500
3405 Social Security and Retirement	6,196,263	6,559,900		7,120,100
3415 Pupil Transportation	1,143,741	1,254,600		1,197,300
3423 Out-of-State Tuition				
3466 Highly Impacted Schools	362,257	362,300		362,300
3471 Guarantee on Transportation Levy				
3520 School Land Trust Program	204,062	224,500		234,500
3521 Electronic High School	367,604			
3555 Voted Leeway				
3560 Board Leeway				
3867 Charter School Local Replacement				
TOTAL MINIMUM SCHOOL PROGRAM GENERATED	44,417,388	43,719,600	-	43,665,000
Less Basic Local Levy	-	-		
TOTAL STATE SUPPORT AMOUNT *	44,417,388	43,719,600	-	43,665,000
Other State Sources				
3700 Other Revenues From State Sources (Non-MSP)	187,417	319,800		587,200
3710 Driver Education (Behind-the-Wheel)		84,300		84,300
3800 Supplementals / Other Bills	369,160	137,200		835,200
3900 Revenues From Other State Agencies	8,214	35,900		57,900
TOTAL REVENUES FROM STATE SOURCES	44,982,179	44,296,800	-	45,229,600

* Actual Total State Support Amount should correspond with amount reported on the District Summary-Final for the year

ANNUAL FINANCIAL REPORT

38 Provo 10 GENERAL FUND	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
4000 REVENUES FROM FEDERAL SOURCES				
4101 Impact Aid (Title VII)	-	-		-
4190 Other Unrestricted Revenue Direct From Federal	-	-		-
4200 Unrestricted Federal Revenue Through State	-	-		-
4300 Restricted Revenue Direct From Federal	3,823,886	3,290,700		3,290,700
4500 Restricted Federal Through State	650,289	100,200		100,200
4520 Programs for the Disabled (IDEA)	1,606,730	1,132,300		1,532,300
4530 Applied Technology Education	339,613	292,200		292,000
4600 Other Restricted Federal Through State	-			
4700 Federal Received Through Other Agencies	2,787,824	216,400		216,600
4800 No Child Left Behind (NCLB)	-	4,227,500		3,115,500
4810 Federal Forest Service (in Lieu of Tax)	-			
TOTAL REVENUES FROM FEDERAL SOURCES	9,208,342	9,259,300	-	8,547,300
TOTAL REVENUES, 10 GENERAL FUND	68,690,013	67,264,400	-	67,595,700

ANNUAL FINANCIAL REPORT

38 Provo 10 GENERAL FUND	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
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EXPENDITURES

1000 INSTRUCTION				
131 Salaries - Teachers	28,653,711	27,904,100	# #####	28,355,500
132 Salaries - Substitute Teachers	341,260	294,500	# #####	301,500
161 Salaries - Teacher Aides and Paraprofessionals	5,904,975	5,828,600	# #####	5,380,900
100 Salaries - All Other	1,029,036	1,647,000	# #####	1,611,600
Total Salaries (100)	35,928,982	35,674,200	# #####	35,649,500
200 Employee Benefits	12,212,332	12,127,200	# #####	12,461,900
300 Purchased Professional and Technical Services	1,684,168	851,900	# #####	814,200
400 Purchased Property Services		110,400	# #####	108,900
500 Other Purchased Services		381,900	# #####	351,100
561 Tuition to Other School Districts Within the State	60,217	49,600	# #####	46,000
562 Tuition to Other School Districts Outside the State				
563 Tuition to Private Schools				
564 Tuition to Educational Service Agencies Within the State				
565 Tuition to Educational Service Agencies Outside the State				
566 Tuition to Charter Schools				
567 Tuition to School Districts for Voucher Payments				
569 Tuition--Other				
Total Other Purchased Services (500)	60,217	431,500	# #####	397,100
600 Supplies	1,942,547	1,556,200	# #####	1,398,100
641 Textbooks	342,755	46,300	# #####	46,000
Total Supplies (600)	2,285,302	1,602,500	# #####	1,444,100
700 Property (Instructional Equipment)	1,390,342	698,800	# #####	468,200
800 Other Objects	#####	#####	# #####	#####
810 Dues and Fees	#####	#####	# #####	#####
Total Other Objects (800)	#####	#####	# #####	#####
TOTAL INSTRUCTION (1000)	53,442,575	51,076,300	# #####	51,046,100
2000 SUPPORT SERVICES				
2100 SUPPORT SERVICES - STUDENTS				
141 Salaries - Attendance and Social Work Personnel	282,448	245,000	# #####	240,000
142 Salaries - Guidance Personnel	711,056	693,200	# #####	716,200
143 Salaries - Health Services Personnel	# #####	# #####	# #####	# #####
144 Salaries - Psychological Personnel	547,640	539,300	# #####	514,300
152 Salaries - Secretarial and Clerical	152,763	154,000	# #####	159,000
100 Salaries - All Other	63,791	79,500	# #####	81,900
Total Salaries (100)	1,757,698	1,711,000	# #####	1,711,400
200 Employee Benefits	587,718	585,900	# #####	590,400
300 Purchased Professional and Technical Services	186,983	175,700	# #####	175,700
400 Purchased Property Services		#####	# #####	#####
500 Other Purchased Services		14,500	# #####	14,000
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	# #####	14,500	# #####	14,000
600 Supplies	47,717	26,000	# #####	24,800
700 Property	108,938	5,800	# #####	5,800
800 Other Objects	14,283		# #####	# #####
810 Dues and Fees	# #####		# #####	# #####
Total Other Objects (800)	14,283	# #####	# #####	# #####
TOTAL STUDENTS (2100)	2,703,337	2,496,000	# #####	2,499,200

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38 Provo 10 GENERAL FUND	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF				
115 Salaries - Supervisors & Directors	193,582	157,900	# #####	155,400
133 Salaries - Sabbatical Leave	# #####	# #####	# #####	# #####
145 Salaries - Media Personnel - Certificated	826,154	689,800	# #####	712,500
152 Salaries - Secretarial and Clerical	221,215	198,200	# #####	159,000
162 Salaries - Media Personnel - Noncertificated.	149,546	101,000	# #####	102,900
100 Salaries - All Other	47,435	108,500	# #####	130,100
Total Salaries (100)	1,437,932	1,255,400	# #####	1,259,900
200 Employee Benefits	435,704	401,300	# #####	410,300
300 Purchased Professional and Technical Services	112,544	26,200	# #####	26,200
400 Purchased Property Services		3,100	# #####	3,100
500 Other Purchased Services		69,900	# #####	63,300
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	# #####	69,900	# #####	63,300
600 Supplies	100,339	72,500	# #####	50,700
644 Library Books	46,153	22,300	# #####	21,300
650 Periodicals	2,855	2,400	# #####	2,400
660 Audio Visual Materials	### #####	### #####	# #####	### #####
Total Supplies (600)	150,332	97,600	# #####	74,800
700 Property	5,766	10,500	# #####	7,200
800 Other Objects	10,580	18,700	# #####	18,600
810 Dues and Fees			# #####	
Total Other Objects (800)	10,580	18,700	# #####	18,600
TOTAL INSTRUCTIONAL STAFF (2200)	2,152,858	1,882,700	# #####	1,863,400
2300 SUPPORT SERVICES - DISTRICT ADMINISTRATION				
110 Salaries - District Board and Administration	162,192	184,400	# #####	190,500
115 Salaries - Supervisors and Directors	140,862	177,100	# #####	170,800
152 Salaries - Secretarial and Clerical	122,944	119,900	# #####	120,300
100 Salaries - All Other	8,714	8,100	# #####	8,100
Total Salaries (100)	434,712	489,500	# #####	489,700
200 Employee Benefits	130,767	167,100	# #####	168,800
300 Purchased Professional and Technical Services	98,924	79,200	# #####	79,200
400 Purchased Property Services		3,100	# #####	3,100
500 Other Purchased Services	210,358	283,900	# #####	269,900
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	210,358	283,900	# #####	269,900
600 Supplies	29,884	70,100	# #####	66,600
700 Property	2,300	5,100	# #####	5,100
800 Other Objects	8,518	13,400	# #####	13,400
810 Dues and Fees			# #####	
Total Other Objects (800)	8,518	13,400	# #####	13,400
TOTAL DISTRICT ADMINISTRATION (2300)	915,463	1,111,400	# #####	1,095,800

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38 Provo 10 GENERAL FUND	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
2400 SUPPORT SERVICES - SCHOOL ADMINISTRATION				
121 Salaries - Principals and Assistants	1,985,529	1,930,000	# #####	1,993,800
152 Salaries - Secretarial and Clerical	1,189,179	1,288,500	# #####	1,328,200
100 Salaries - All Other	104,677	96,800	# #####	95,700
Total Salaries (100)	3,279,385	3,315,300	# #####	3,417,700
200 Employee Benefits	1,015,162	1,049,700	# #####	1,093,600
300 Purchased Professional and Technical Services	## #####			
400 Purchased Property Services				
500 Other Purchased Services				
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	# #####	# #####	# #####	# #####
600 Supplies				
700 Property				
800 Other Objects	### #####			
810 Dues and Fees				
Total Other Objects (800)	### #####	# #####	# #####	# #####
TOTAL SCHOOL ADMINISTRATION (2400)	4,295,133	4,365,000	# #####	4,511,300
2500 SUPPORT SERVICES - CENTRAL				
100 Salaries	452,750	407,400	# #####	420,900
200 Employee Benefits	143,190	144,900	# #####	151,100
300 Purchased Professional and Technical Services	14,047	57,700	# #####	57,700
400 Purchased Property Services		20,000	# #####	20,000
500 Other Purchased Services		5,400	# #####	5,100
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	# #####	5,400	# #####	5,100
600 Supplies	39,979	40,000	# #####	38,000
700 Property		2,600	# #####	2,600
800 Other Objects	12,211	8,300	# #####	8,300
810 Dues and Fees	# #####		# #####	
Total Other Objects (800)	12,211	8,300	# #####	8,300
TOTAL CENTRAL (2500)	662,177	686,300	# #####	703,700
2600 SUPPORT SERVICES - OPERATION AND MAINTENANCE OF FACILITIES				
180 Salaries - Operation and Maintenance	1,346,909	1,848,900	# #####	1,909,700
100 Salaries - All Other	6,766	1,000	# #####	1,000
Total Salaries (100)	1,353,675	1,849,900	# #####	1,910,700
200 Employee Benefits	536,281	559,600	# #####	584,400
300 Purchased Professional and Technical Services	225,306	31,600	# #####	31,600
400 Purchased Property Services		## #####	# #####	## #####
500 Other Purchased Services		43,500	# #####	41,400
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	# #####	43,500	# #####	41,400
600 Supplies	341,015	406,400	# #####	368,600
700 Property	5,368	## #####	# #####	## #####
800 Other Objects	## #####	## #####	# #####	## #####
810 Dues and Fees	## #####		# #####	
Total Other Objects (800)	## #####	## #####	# #####	## #####
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)	2,099,278	2,892,300	# #####	2,938,000

ANNUAL FINANCIAL REPORT

38 Provo 10 GENERAL FUND	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
2700 SUPPORT SERVICES - STUDENT TRANSPORTATION				
152 Salaries - Secretarial and Clerical	33,731	34,000	# #####	35,100
171 Salaries - Supervisors		50,300	# #####	52,000
172 Salaries - Bus Drivers	798,073	736,900	# #####	761,200
173 Salaries - Mechanics and Other Garage Employees	119,370	120,000	# #####	124,000
174 Salaries - Other (Trainers, etc.)				
Total Salaries (100)	951,174	941,200	# #####	972,300
210 Retirement	75,081	81,500	# #####	91,800
220 Social Security	72,037	70,200	# #####	71,900
240 Insurance (Health / Accident / Life)	143,943	128,200	# #####	125,600
270 Industrial Insurance	9,483	9,700	# #####	10,000
280 Unemployment Insurance	# #####			
Total Benefits (200)	300,544	289,600	# #####	299,300
421 Water / Sewer	1,950			
440 Repairs and Maintenance	36,154	40,400	# #####	40,400
441 Garage Equipment Repairs				
452 Rental of Equipment and Vehicles				
490 Other Purchased Property Services		# #####	# #####	
Total Purchased Property Services (400)	38,104	40,400	# #####	40,400
511 Services from Other LEAs (In State)				
512 Services from Other LEAs (Out of State)				
513 Commercial	4,418	### #####	# #####	### #####
514 Student Allowance				
515 Payments in Lieu of Transportation - Subsistence	## #####	1,100	# #####	1,100
516 Payments of Mileage in Lieu of Bus (Dead Miles)				
521 Property Insurance				
522 Liability Insurance				
530 Communications (Telephone and Other)	## #####			
580 Travel / Per Diem	1,971	3,500	# #####	3,200
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	6,474	5,400	# #####	5,100
610 Office Supplies	19,587	14,000	# #####	13,300
624 Motor Fuel	29,397	73,100	# #####	69,400
625 Natural Gas				
626 Electricity				
681 Lubricants	5,666	8,600	# #####	8,200
682 Tires and Tubes	26,668	20,200	# #####	19,200
683 Repair Parts for Buses and Other Vehicles	85,503	47,100	# #####	44,700
684 Repair Parts for Garage Equipment				
689 Other Shop Supplies				
Total Supplies (600)	166,821	163,000	# #####	154,800
730 Equipment				
732 School Buses	161,686			270,000
Total Property (700)	161,686	# #####	# #####	270,000
810 Dues and Fees				
890 Miscellaneous Expenditures	4,156	2,900	# #####	2,900
891 Training	1,332	1,000	# #####	1,000
Total Other Objects (800)	5,488	3,900	# #####	3,900
TOTAL STUDENT TRANSPORTATION (2700)	1,630,291	1,443,500	# #####	1,745,800

ANNUAL FINANCIAL REPORT

38 Provo 10 GENERAL FUND	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
2900 OTHER SUPPORT SERVICES				
100 Salaries	480,438	480,200	# #####	494,700
200 Employee Benefits	151,709.00	157,300.00	# #####	162,200.00
300 Purchased Professional and Technical Services	180,584.00	136,900.00	# #####	136,900.00
400 Purchased Property Services		2,700.00	# #####	2,700.00
500 Other Purchased Services		37,900.00	# #####	36,000.00
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	# #####	37,900.00	# #####	36,000.00
600 Supplies	99,156.00	50,800.00	# #####	48,400.00
700 Property	16,649.00	32,700.00	# #####	32,700.00
800 Other Objects	4,875.00	700.00	# #####	700.00
810 Dues and Fees		700.00	# #####	700.00
Total Other Objects (800)	4,875.00	1,400.00	# #####	1,400.00
TOTAL OTHER SUPPORT (2900)	933,411.00	899,900.00	# #####	915,000.00
TOTAL SUPPORT SERVICES (2000)	15,391,948	15,777,100	# #####	16,272,200
5200 DEBT SERVICE (TAX ANTICIPATION NOTES)				
830 Interest				
TOTAL EXPENDITURES, 10 GENERAL FUND	68,834,523	66,853,400	# #####	67,318,300

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5210 Transfers Out to Other Funds				
5300 Proceeds From Sale of Capital Assets				
5400 Loan Proceeds				
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

ANNUAL FINANCIAL REPORT

38 Provo 10 GENERAL FUND	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
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SUMMARY - 10 GENERAL FUND

REVENUES BY SOURCE				
1000 Total Local	14,499,492	13,708,300	# #####	13,818,800
3000 Total State	44,982,179	44,296,800	-	45,229,600
4000 Total Federal	9,208,342	9,259,300	-	8,547,300
TOTAL REVENUES	68,690,013	67,264,400	-	67,595,700
EXPENDITURES BY OBJECT				
100 Salaries	46,076,746	46,124,100	-	46,326,800
200 Employee Benefits	15,513,407	15,482,600	-	15,922,000
300 Purchased Professional and Technical Services	2,502,616	1,359,200	-	1,321,500
400 Purchased Property Services	38,104	157,000	-	155,500
500 Other Purchased Services	277,049	892,000	-	831,900
600 Supplies	3,160,206	2,456,400	-	2,220,100
700 Property	1,691,049	756,000	-	792,100
800 Other Objects	(424,654)	(373,900)	-	(251,600)
TOTAL EXPENDITURES	68,834,523	66,853,400	-	67,318,300
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(144,510)	411,000	-	277,400
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN FUND BALANCE	(144,510)	411,000	-	277,400
FUND BALANCE - BEGINNING (From Prior Year)	1,211,498	1,066,988		1,477,988
Adjustments to Beginning Fund Balance (Attach Detail)				
FUND BALANCE - ENDING	1,066,988	1,477,988	-	1,755,388

<u>Explanation (5900 and Adjustment to Beginning Fund Balance)</u>				

ANNUAL FINANCIAL REPORT

38 Provo 23 NON K-12 PROGRAMS FUND	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	735,796	728,000	-	734,000
1200 Local Governmental Units Other Than LEAs				
1310 Tuition from Pupils or Parents	81,237	116,300		116,300
1320 Tuition from Other LEAs Within the State				
1330 Tuition from Other LEAs Outside the State				
1400 Transportation Fees				
1500 Earnings on Investments		400		400
1800 Community Services Activities				
1900 Other Revenues From Local Sources	33,463	32,800		32,800
1940 Textbooks (Sales and Rentals)				
TOTAL REVENUES FROM, LOCAL SOURCES	850,496	877,500	-	883,500
3000 REVENUES FROM STATE SOURCES				
3115 Preschool	425,447	442,900		462,800
3209 Adult High School	190,040	306,300		221,300
3210 Adult Basic Skills				
3405 Social Security and Retirement	58,041	60,000		61,000
3900 Revenues from Other State Agencies	670,769	697,000		697,000
TOTAL REVENUES FROM STATE SOURCES	1,344,297	1,506,200	-	1,442,100
4000 REVENUES FROM FEDERAL SOURCES				
4522 Preschool	99,387	90,400		90,400
4580 Adult Education	43,964	65,000		65,000
4900 Other Revenues From Federal Sources	29,928	25,400		25,400
TOTAL REVENUES FROM FEDERAL SOURCES	173,279	180,800	-	180,800
TOTAL REVENUES, 23 NON K-12 PROGRAMS FUND	2,368,072	2,564,500	-	2,506,400

ANNUAL FINANCIAL REPORT

38 Provo 23 NON K-12 PROGRAMS FUND	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
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EXPENDITURES

3000 OPERATION OF NONINSTRUCTIONAL SERVICES				
3200 OTHER SERVICES				
100 Salaries	374,475	352,100	-	363,600
200 Employee Benefits	74,204	79,100	-	84,100
300 Purchased Professional and Technical Services	232,870	20,400	-	20,400
400 Purchased Property Services		200,000	-	200,000
500 Other Purchased Services		300	-	300
600 Supplies	52,663	49,200	-	49,200
700 Property		1,900	-	1,900
800 Other Objects		-		
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
TOTAL OTHER SERVICES (3200)	734,212	703,000	-	719,500
3300 COMMUNITY SERVICES				
100 Salaries	1,025,323	1,051,000		1,145,600
200 Employee Benefits	261,332	269,900		280,700
300 Purchased Professional and Technical Services	91,117	78,000		78,000
400 Purchased Property Services		15,900		15,900
500 Other Purchased Services		28,900		28,800
600 Supplies	58,876	134,200		132,800
700 Property	2,744	10,200		10,200
800 Other Objects	14,922	13,900		13,800
810 Dues and Fees				
Total Other Objects (800)	14,922	13,900	-	13,800
TOTAL COMMUNITY SERVICES (3300)	1,454,314	1,602,000	-	1,705,800
TOTAL EXPENDITURES, 23 NON K-12 PROGRAMS FUND	2,188,526	2,305,000	-	2,425,300

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5210 Transfers Out to Other Funds				
5300 Proceeds From Sale of Capital Assets				
5400 Loan Proceeds				
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

ANNUAL FINANCIAL REPORT

38 Provo				
23 NON K-12 PROGRAMS FUND	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005

SUMMARY - 23 NON K-12 PROGRAMS FUND

REVENUES BY SOURCE				
1000 Total Local	850,496	877,500	0	883,500
3000 Total State	1,344,297	1,506,200	-	1,442,100
4000 Total Federal	173,279	180,800	-	180,800
TOTAL REVENUES	2,368,072	2,564,500	-	2,506,400
EXPENDITURES BY OBJECT				
100 Salaries	1,399,798	1,403,100	0	1,509,200
200 Employee Benefits	335,536	349,000	-	364,800
300 Purchased Professional and Technical Services	323,987	98,400	-	98,400
400 Purchased Property Services	-	215,900	-	215,900
500 Other Purchased Services	-	29,200	-	29,100
600 Supplies	111,539	183,400	-	182,000
700 Property	2,744	12,100	-	12,100
800 Other Objects	14,922	13,900	-	13,800
TOTAL EXPENDITURES	2,188,526	2,305,000	-	2,425,300
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	179,546	259,500	-	81,100
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN FUND BALANCE	179,546	259,500	-	81,100
FUND BALANCE - BEGINNING (From Prior Year)	57,554	237,100		496,600
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	237,100	496,600	-	577,700

Explanation (5900 and Adjustment to Beginning Fund Balance)				

ANNUAL FINANCIAL REPORT

38 Provo 31 DEBT SERVICE FUND	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	3,820,632	3,814,000	-	3,846,000
1500 Earnings on Investments				
1900 Other Revenues From Local Sources				
TOTAL REVENUES FROM LOCAL SOURCES	3,820,632	3,814,000	-	3,846,000
3000 REVENUES FROM STATE SOURCES				
3650 Capital Outlay Foundation	-			
TOTAL REVENUES FROM STATE SOURCES	-	-	-	-
TOTAL REVENUES, 31 DEBT SERVICE FUND	3,820,632	3,814,000	-	3,846,000

EXPENDITURES

5000 DEBT SERVICE				
830 Interest	2,049,441	1,905,000		1,915,000
840 Redemption of Principal	1,805,000	1,882,000		1,880,000
845 Debt Issuance Costs on Refundings		120,000	0	0
890 Miscellaneous Expenditures	1,952	70,000	0	34,000
TOTAL EXPENDITURES, 31 DEBT SERVICE FUND	3,856,393	3,977,000	0	3,829,000

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5120 Premium or Discount on the Issuance of Refunding Bonds		1,655,700		
5130 Issuance of Refunding Bonds		18,590,000		
5140 Payment to Refunded Bonds Escrow		(20,245,700)		
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds				
5900 Other Financing Sources (Uses) (Attach Detail)				
6000 OTHER ITEMS				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

SUMMARY - 31 DEBT SERVICE FUND

REVENUES BY SOURCE				
1000 Total Local	3,820,632	3,814,000	-	3,846,000
3000 Total State	-	-	-	-
TOTAL REVENUES	3,820,632	3,814,000	-	3,846,000
EXPENDITURES BY OBJECT				
800 Other Objects	3,856,393	3,977,000	-	3,829,000
TOTAL EXPENDITURES	3,856,393	3,977,000	-	3,829,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(35,761)	(163,000)	-	17,000
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN FUND BALANCE	(35,761)	(163,000)	-	17,000
FUND BALANCE - BEGINNING (From Prior Year)	657,417	621,656		458,656
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	621,656	458,656	-	475,656

Explanation (5900 and Adjustment to Beginning Fund Balance)				
Premium- formula doesn't pick it up under bond premium				

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38 Provo				
32 CAPITAL PROJECTS FUND	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005

REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	7,021,686	7,300,000	0	7,360,000
1500 Earnings on Investments	38,545	15,700		17,300
1900 Other Revenues From Local Sources	251,014	592,000		332,000
TOTAL REVENUES, LOCAL SOURCES	7,311,245	7,907,700	0	7,709,300
3000 REVENUES FROM STATE SOURCES				
3000 Other State Revenues				
3650 Capital Outlay Foundation				
TOTAL REVENUES, STATE SOURCES	0	0	0	0
4000 REVENUES FROM FEDERAL SOURCES				
4000 Revenues from Federal Sources				
TOTAL REVENUES, FEDERAL SOURCES	0	0	0	0
TOTAL REVENUES, 32 CAPITAL PROJECTS FUND	7,311,245	7,907,700	0	7,709,300

ANNUAL FINANCIAL REPORT

38 Provo				
32 CAPITAL PROJECTS FUND	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005

EXPENDITURES

.0002 TAX RATE PROGRAM				
2600 OPERATION AND MAINTENANCE OF FACILITIES				
100 Salaries	756,962	518,800		536,000
200 Employee Benefits	105,570	117,900		123,700
300 Purchased Professional and Technical Services	355,270	112,800		112,800
400 Purchased Property Services		303,800		303,800
500 Other Purchased Services		126,600		126,600
600 Supplies	1,650,681	1,985,600		1,985,600
700 Property		0		0
800 Other Objects		10,100		10,100
810 Dues and Fees				
Total Other Objects (800)	0	10,100	0	10,100
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)	2,868,483	3,175,600	0	3,198,600
10% OF BASIC PROGRAM				
1000 INSTRUCTION (10% of Basic)				
600 Supplies	605,584	517,600		517,600
641 Textbooks	7,057	64,900		64,900
Total Supplies (600)	612,641	582,500	0	582,500
730 Equipment		101,400		101,400
TOTAL INSTRUCTION (1000)	612,641	683,900	0	683,900
2000 SUPPORTING SERVICES (10% of Basic)				
600 Supplies	43,340	21,900		21,900
730 Equipment		0		
TOTAL SUPPORTING SERVICES (2000)	43,340	21,900	0	21,900
2100 SUPPORTING SERVICES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL SUPPORTING SERVICES (2000)	0	0	0	0
2200 SUPPORTING SERVICES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL SUPPORTING SERVICES (2000)	0	0	0	0
2500 SUPPORT SERVICES - CENTRAL (10% of Basic)				
600 Supplies	469,165	159,400		6,400
730 Equipment	78,920	(800)		(800)
TOTAL EXPENDITURES CENTRAL (2500)	548,085	158,600	0	5,600
2600 OPERATION AND MAINTENANCE OF FACILITIES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)	0	0	0	0
2700 STUDENT TRANSPORTATION (10% of Basic)				
600 Supplies	71,731			
730 Equipment				
732 School Buses				
Total Property (700)	0	0	0	0
TOTAL STUDENT TRANSPORTATION (2700)	71,731	0	0	0
2900 OTHER SUPPORT SERVICES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL OTHER SUPPORT (2900)	0	0	0	0

ANNUAL FINANCIAL REPORT

38 Provo 32 CAPITAL PROJECTS FUND	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
4501 BUILDING ACQUISITION AND CONSTRUCTION (10% of Basic)				
460 Construction and Remodeling		1,279,600		1,279,600
710 School Sites		87,000		87,000
720 Buildings				
731 Machinery				
733 Furniture and Fixtures				
734 Technology Equipment				
735 Non-Bus Vehicles				
739 Other Equipment				
Total Property (700)	0	87,000	0	87,000
TOTAL BUILDING ACQUISITION AND CONSTRUCTION - STAFF (4500)	0	1,366,600	0	1,366,600
5000 DEBT SERVICES (10% of Basic)				
800 Other Objects				
830 Interest	282,370	218,300		213,600
840 Redemption of Principal	326,500	1,499,300		583,000
Total Other Objects (800)	608,870	1,717,600	0	796,600
TOTAL DEBT SERVICE (5000)	608,870	1,717,600	0	796,600
TOTAL EXPENDITURES, 10% OF BASIC PROGRAM	4,753,150	7,124,200	0	6,073,200
4502 BUILDING ACQUISITION AND CONSTRUCTION				
100 Salaries				
200 Employee Benefits				
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
460 Construction and Remodeling	1,435,390	0		0
Total Property (400)	1,435,390	0	0	0
500 Other Purchased Services				
600 Supplies - New Buildings				
641 Textbooks - New Buildings				
644 Library Books-New Libraries				
Total Supplies (600)	0	0	0	0
710 Land and Improvements				
720 Buildings	462,916			
731 Machinery				
732 School Buses				
733 Furniture and Fixtures		1,200,000		1,200,000
734 Technology Equipment				
735 Non-Bus Vehicles				
739 Other Equipment				
Total Property (700)	462,916	1,200,000	0	1,200,000
800 Other Objects				
830 Interest				
840 Redemption of Principal				
Total Other Objects (800)	0	0	0	0
TOTAL BUILDING ACQUISITION AND CONSTRUCTION - (4500)	1,898,306	1,200,000	0	1,200,000
TOTAL EXPENDITURES, 32 CAPITAL PROJECTS FUND	6,651,456	8,324,200	0	7,273,200

ANNUAL FINANCIAL REPORT

38 Provo 32 CAPITAL PROJECTS FUND	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
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OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5110 Face Amount of Bonds Issued				
5120 Premium or Discount on the Issuance of Bonds		-		-
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds				
5400 Loan Proceeds				
5300 Proceeds From Sale of Capital Assets	28,000			
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	28,000	-	-	-

SUMMARY - 32 CAPITAL PROJECTS FUND

REVENUES BY SOURCE				
1000 Total Local	7,311,245	7,907,700	-	7,709,300
3000 Total State	-	-	-	-
4000 Total Federal	-	-	-	-
TOTAL REVENUES	7,311,245	7,907,700	-	7,709,300
EXPENDITURES BY OBJECT				
100 Salaries	756,962	518,800	-	536,000
200 Employee Benefits	105,570	117,900	-	123,700
300 Purchased Professional and Technical Services	355,270	112,800	-	112,800
400 Purchased Property Services	1,435,390	1,583,400	-	1,583,400
500 Other Purchased Services	-	126,600	-	126,600
600 Supplies	2,847,558	2,749,400	-	2,596,400
700 Property	541,836	1,387,600	-	1,387,600
800 Other Objects	608,870	1,727,700	-	806,700
TOTAL EXPENDITURES	6,651,456	8,324,200	-	7,273,200
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	659,789	(416,500)	-	436,100
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	28,000	-	-	-
NET CHANGE IN FUND BALANCE	687,789	(416,500)	-	436,100
FUND BALANCE - BEGINNING (From Prior Year)	2,881,924	3,569,713		3,153,213
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	3,569,713	3,153,213	-	3,589,313

Explanation (5900 and Adjustment to Beginning Fund Balance)
Summary formulas ar not correct, please ignore summary folmulas.
Note, this flows through to all fund summary.

38 Provo 40 BUILDING RESERVE FUND	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1500 Earnings on Investments				
1900 Other Revenues From Local Sources				
TOTAL REVENUES, LOCAL SOURCES	0	0	0	0
3000 REVENUES FROM STATE SOURCES				
3000 Other State Revenues				
3600 Public Education Capital Outlay				
TOTAL REVENUES, STATE SOURCES	0	0	0	0
TOTAL REVENUES, 40 BUILDING RESERVE FUND	0	0	0	0

EXPENDITURES

4000 FACILITIES ACQUISITION AND CONSTRUCTION				
100 Salaries				
200 Employee Benefits				
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
700 Property				
800 Other Objects				
TOTAL EXPENDITURES, 40 BUILDING RESERVE FUND	0	0	0	0

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	# #####	# #####	# #####	# #####

TEST SCHOOL DISTRICT XX 40 BUILDING RESERVE FUND	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
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SUMMARY - 40 BUILDING RESERVE FUND

REVENUES BY SOURCE				
1000 Total Local	# #####	# #####	# #####	# #####
3000 Total State	-	-	-	-
TOTAL REVENUES	-	-	-	-
EXPENDITURES BY OBJECT				
100 Salaries	# #####	# #####	# #####	# #####
200 Employee Benefits	-	-	-	-
300 Purchased Professional and Technical Services	-	-	-	-
400 Purchased Property Services	-	-	-	-
700 Property	-	-	-	-
800 Other Objects	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE - BEGINNING (From Prior Year)				
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	-	-	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)

Date of public notice stating the purpose for which expenditures are to be made:

_____ Date

Revenues are limited by state law (53A-23-102), to any local or state capital outlay funds.
Expenditures are limited by state law (53A-23-101), to meet the capital outlay costs of the school district, including costs for planning, constructing, replacing, improving, equipping, and furnishing school buildings and purchasing school sites.

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38 Provo 49 or 51 FOOD SERVICE FUND	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1500 Earnings on Investments				
1610 Sales to Students	930,853	941,400		944,600
1620 Sales to Adults	83,176	70,800		70,800
1690 Other Revenues From Local Sources	37,832	44,800		46,100
1930 Gains (Losses) From Sale of Capital Assets - Enterprise Funds				
TOTAL REVENUES, LOCAL SOURCES	1,051,861	1,057,000	0	1,061,500
3000 REVENUES FROM STATE SOURCES				
3700 Miscellaneous State Revenues				
3770 School Lunch	379,580	380,000		380,000
TOTAL REVENUES, STATE SOURCES	379,580	380,000	0	380,000
4000 REVENUES FROM FEDERAL SOURCES				
4571 Lunch Reimbursement	246,730	250,000		250,000
4572 Lunch Reimbursement (Free and Reduced Meals)	1,394,774	1,400,000		1,400,000
4573 Special Milk Reimbursement	368	400		400
4574 Breakfast Reimbursement	323,302	325,000		325,000
4575 Child and Adult Care Food Program	37,720	40,000		40,000
4578 NET (Nutritional Education and Training Program)				
4579 Other Child Nutrition Program Revenue	279,920	254,300		254,300
4970 Donated Commodities				
TOTAL REVENUES, FEDERAL SOURCES	2,282,814	2,269,700	0	2,269,700
TOTAL REVENUES, 49 or 51 FOOD SERVICE FUND	3,714,255	3,706,700	0	3,711,200

EXPENSES/EXPENDITURES

3100 FOOD SERVICES				
100 Salaries	1,347,630	1,432,700		1,491,800
200 Employee Benefits	424,355	415,500		433,100
300 Purchased Professional and Technical Services	73,494	600		600
400 Purchased Property Services		45,600		45,600
500 Other Purchased Services		3,200		3,200
600 Non-Food Supplies	125,743	217,800		217,800
630 Food	1,074,891	1,119,800		1,119,800
Total Supplies (600)	1,200,634	1,337,600	0	1,337,600
700 Property	32,065	337,800		337,800
780 Depreciation - Enterprise Funds				
Total Property (700)	32,065	337,800	0	337,800
800 Other Objects	381,876	413,100		413,100
810 Dues and Fees		600		600
Total Other Objects (800)	381,876	413,700	0	413,700
TOTAL EXPENDITURES, 49 or 51 FOOD SERVICE FUND	3,460,054	3,986,700	0	4,063,400

OTHER FINANCING-Governmental Funds

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5210 Transfers Out to Other Funds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

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38 Provo 49 or 51 FOOD SERVICE FUND	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
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SUMMARY - 49 or 51 FOOD SERVICE FUND

REVENUES BY SOURCE				
1000 Total Local	1,051,861	1,057,000	-	1,061,500
3000 Total State	379,580	380,000	-	380,000
4000 Total Federal	2,282,814	2,269,700	-	2,269,700
TOTAL REVENUES	3,714,255	3,706,700	-	3,711,200
EXPENSES / EXPENDITURES BY OBJECT				
100 Salaries	1,347,630	1,432,700	-	1,491,800
200 Employee Benefits	424,355	415,500	-	433,100
300 Purchased Professional and Technical Services	73,494	600	-	600
400 Purchased Property Services	-	45,600	-	45,600
500 Other Purchased Services	-	3,200	-	3,200
600 Supplies	1,200,634	1,337,600	-	1,337,600
700 Property	32,065	337,800	-	337,800
800 Other Objects	381,876	413,700	-	413,700
TOTAL EXPENSES/EXPENDITURES	3,460,054	3,986,700	-	4,063,400
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES	254,201	(280,000)	-	(352,200)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN NET ASSETS / FUND BALANCE	254,201	(280,000)	-	(352,200)
NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year)	878,598	1,132,799		852,799
Adjustment to Beginning Net Assets/Fund Balance (Add Explanation)				
NET ASSETS / FUND BALANCE - ENDING	1,132,799	852,799	-	500,599

Explanation (5900 and Adjustment to Beginning Fund Balance)

ANNUAL FINANCIAL REPORT

38 Provo OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1200 Local Governmental Units Other Than LEAs				
1300 Tuition				
1500 Earnings on Investments				
1700 District Activities				
1750 Enterprise Activities (School Vending and Stores)				
1800 Community Services Activities				
1900 Other Revenues From Local Sources				
1910 Rentals				
1920 Contributions and Donations From Private Sources				
1930 Gains (Losses) From Sale of Capital Assets - Enterprise Funds				
1970 Operating Revenues - Enterprise Funds				
TOTAL REVENUES, LOCAL SOURCES	0	0	0	0
3000 REVENUES FROM STATE SOURCES				
3700 Miscellaneous State Revenues				
3900 Revenues From Other State Agencies				
TOTAL REVENUES, STATE SOURCES	0	0	0	0
4000 REVENUES FROM FEDERAL SOURCES				
4100 Unrestricted Revenue Direct From Federal				
4200 Unrestricted Revenue Through State				
4300 Restricted Revenue Direct From Federal				
4400 Restricted Revenue Through State				
TOTAL REVENUES, FEDERAL SOURCES	0	0	0	0
TOTAL REVENUES, OTHER FUNDS	0	0	0	0

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38 Provo OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
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EXPENSES/EXPENDITURES

1000 INSTRUCTION				
100 Salaries				
200 Employee Benefits				
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
780 Depreciation-Enterprise Funds				
Total Property (700)	0	0	0	0
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
TOTAL INSTRUCTION (1000)	0	0	0	0
2000 SUPPORT SERVICES				
100 Salaries				
200 Employee Benefits				
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
780 Depreciation-Enterprise Funds				
Total Property (700)	0	0	0	0
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
TOTAL SUPPORT SERVICES (2000)	0	0	0	0
3000 NONINSTRUCTIONAL SERVICES				
100 Salaries				
200 Employee Benefits				
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
780 Depreciation-Enterprise Funds				
Total Property (700)	0	0	0	0
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
TOTAL NONINSTRUCTIONAL SERVICES (3000)	0	0	0	0
TOTAL EXPENDITURES, OTHER FUNDS	0	0	0	0

ANNUAL FINANCIAL REPORT

38 Provo OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
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OTHER FINANCING-Governmental Funds

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds				
5400 Loan Proceeds				
5500 Capital Leases Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

SUMMARY - OTHER FUNDS

REVENUES BY SOURCE				
1000 Total Local	-	-	-	-
3000 Total State	-	-	-	-
4000 Total Federal	-	-	-	-
TOTAL REVENUES	-	-	-	-
EXPENSES / EXPENDITURES BY OBJECT				
100 Salaries	-	-	-	-
200 Employee Benefits	-	-	-	-
300 Purchased Professional and Technical Services	-	-	-	-
400 Purchased Property Services	-	-	-	-
500 Other Purchased Services	-	-	-	-
600 Supplies	-	-	-	-
700 Property	-	-	-	-
800 Other Objects	-	-	-	-
TOTAL EXPENSES / EXPENDITURES	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES	-	-	-	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN NET ASSETS / FUND BALANCE	-	-	-	-
NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year)				
Adjustment to Beginning Net Assets/Fund Balance (Add Explanation)				
NET ASSETS / FUND BALANCE - ENDING	-	-	-	-

Explanationl (5900 and Adjustment to Beginning Fund Balance)

ANNUAL FINANCIAL REPORT

38 Provo SUMMARY - ALL FUNDS	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
REVENUES BY SOURCE				
1000 Total Local	27,533,726	27,364,500	# #####	27,319,100
3000 Total State	46,706,056	46,183,000	-	47,051,700
4000 Total Federal	11,664,435	11,709,800	-	10,997,800
TOTAL REVENUES	85,904,217	85,257,300	-	85,368,600
EXPENDITURES BY OBJECT				
100 Salaries	49,581,136	49,478,700	-	49,863,800
200 Employee Benefits	16,378,868	16,365,000	-	16,843,600
300 Purchased Professional and Technical Services	3,255,367	1,571,000	-	1,533,300
400 Purchased Property Services	1,473,494	2,001,900	-	2,000,400
500 Other Purchased Services	277,049	1,051,000	-	990,800
600 Supplies	7,319,937	6,726,800	-	6,336,100
700 Property	2,267,694	2,493,500	-	2,529,600
800 Other Objects	4,437,407	5,758,400	-	4,811,600
TOTAL EXPENDITURES	84,990,952	85,446,300	-	84,909,200
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	913,265	(189,000)	-	459,400
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	28,000	-	-	-
NET CHANGE IN FUND BALANCE	941,265	(189,000)	-	459,400
FUND BALANCE - BEGINNING (From Prior Year)	5,686,991	6,628,256	-	6,439,256
Adjustments to Beginning Fund Balance	-	-	-	-
FUND BALANCE - ENDING	6,628,256	6,439,256	-	6,898,656

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ANNUAL FINANCIAL REPORT

38 Provo

Detail Schedule of Property Tax

2002-2003		2003-2004			2004-2005	
TAX RATE	ACTUAL REVENUE	TAX RATE	AMOUNT BUDGETED	ACTUAL REVENUE	TAX RATE	AMOUNT ANTICIPATED

10 GENERAL FUND

Basic Program (53A-17a-135)	.001807	5,759,790	.001825	6,119,000		.001754	6,142,000
Voted Leeway (53A-17a-133)	.000860	2,741,240	.000864	2,894,000		.000866	2,952,000
Board Leeway (53A-17a-134) (Class Size Reduction)	.000256	815,997	.000257	861,000		.000259	878,000
Board Leeway (53A-17a-151) (Reading Program)	.000000	0	.000000	0		.000000	0
P.L. 81-874 (53A-17a-143)							
Transportation (53A-17a-127)	.000106	410,401	.000107	358,000		.000107	366,000
Tort Liability (63-30-27)	.000046	147,798	.000046	154,000		.000046	157,000
Vehicle Fees in Lieu of Tax (59-2-405) - Basic		2,043,770		1,875,000			1,199,000
Vehicle Fees in Lieu of Tax (59-2-405) - Sp. Trans.		74,116		68,000			591,000
Vehicle Fees in Lieu of Tax (59-2-405) - Tort Liab.		32,163		29,000			176,000
Tax Sales and Redemptions & Other	xxx		xxx			xxx	
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL GENERAL FUND NO. 10	.003075	12,025,275	.003099	12,358,000	0	.003032	12,461,000

23 NON K-12 PROGRAMS FUND

Recreation (11-2-7)	.000187	597,972	.000188	608,000		.000188	612,000
Vehicle Fees in Lieu of Tax (59-2-405)		137,824		120,000			122,000
Tax Sales and Redemptions & Other	xxx		xxx			xxx	
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL NON K-12 FUND NO. 23	.000187	735,796	.000188	728,000	0	.000188	734,000

31 DEBT SERVICE FUND

Gen Oblig Debt (11-14-19/53A-17a-145/ 53A-21-103)	.000957	3,140,434	.000957	3,205,000		.000957	3,225,000
Vehicle Fees in Lieu of Tax (59-2-405)		680,198		609,000			621,000
Tax Sales and Redemptions & Other	xxx		xxx			xxx	
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL DEBT SERVICE FUND NO. 31	.000957	3,820,632	.000957	3,814,000	0	.000957	3,846,000

32 CAPITAL PROJECTS FUND

Capital Outlay Foundation (53A-21-101 thru 105)	.001443	5,723,890	.000606	2,047,000		.000606	2,001,000
10% of Basic (53A-17a-145)	.000375		.001221	4,090,000		.001221	4,173,000
Voted Capital (53A-16-110)							
Vehicle Fees in Lieu of Tax (59-2-405)		1,297,796		1,163,000			1,186,000
Tax Sales and Redemptions & Other	xxx		xxx			xxx	
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL CAPITAL PROJECTS FUND NO. 32	.001818	7,021,686	.001827	7,300,000	0	.001827	7,360,000

TOTAL OF ALL FUNDS

TOTALS - ALL FUNDS	.006037	23,603,389	.006071	24,200,000	0	.006004	24,401,000
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ANNUAL FINANCIAL REPORT INSTRUCTIONS

GENERAL INSTRUCTIONS:

- a. **Rounding:** Round all amounts to the nearest whole dollar.
- b. **Blank Spaces:** If a cell on the report is not needed, please leave the cell entirely blank. (No space characters please, use the delete key to clear the cell.)
- c. **Actual Revenues and Expenditures Column (FY2003):** Because of the new Annual Financial Report format the 2003 prior year amounts cannot be completed by USOE. Please complete the fiscal year 2003 actual and fiscal year 2004 budget columns.
- d. To switch from Budget to Actual or from Actual to Budget reporting, select **Tools, Toggle Budget\Actual** from the menu.
- e. To make an unprotected Draft copy (for District use only), select **Tools, Draft Copy** from the menu while on the desired sheet.

BUDGET

1. SPECIFIC INSTRUCTIONS:

- a. **Verify that an "X" is in the BUDGET square on the Cover Page.** If not, toggle to the Budget Report (see item [d] of the General Instructions).
- b. **Budgeted Column (Current Year):** Report final budget amounts adopted by the Board. Please complete the fiscal year 2004 budget column
- c. **Budgeted Column (Next Year):** Report projected amounts for the upcoming year.
- d. **Balance Sheet not required to be completed for budget report.**

2. DUE DATE:

School Districts,

- a. **July 15** if the adopted rate is equal to or less than the certified rate.
- b. **August 15** if the adopted rate is greater than the certified rate.

Charter Schools, July 15

3. ACCOUNT CODING:

The classifications and definitions used in budgeting for revenues and expenditures in the various funds should be in accordance with those found in the School Finance and Statistics Workshop Book, the AICPA Audit and Accounting Guide, "Audits of State and Local Governments", or the NCES Financial Accounting for School Systems manual. Fiscal year 2005 eliminates function codes 2800 and combines them in function code 2500. Also, local revenue has been expanded, sources and uses of funds have been combined, and additional expenditure codes have been added.

4. UNDISTRIBUTED RESERVE:

Undistributed Reserve is limited to 5% of the current or past General Fund budgeted expenditures under 53A-19-103. (Interpretation per State Auditor's office)

ANNUAL FINANCIAL REPORT INSTRUCTIONS

5. USE OF CAPITAL OUTLAY LEVY PROCEEDS FOR 10% OF BASIC PROGRAM:

Section 53A-17a-145 authorizes school districts to increase their local levy to provide for an amount equal to ten percent of the yield of the basic program. The proceeds are to be used for debt service, the construction or remodeling of school buildings, or the purchase of school sites, buses, equipment, textbooks, and supplies. **Revenues and expenditures (or transfers) from this levy are currently reported in the Capital Projects Fund.**

6. DISTRIBUTION OF THE BUDGET REPORT:

Please send a completed (paper copy) report to:

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

Please send (only) the Property Tax Detail Report to:

- * Kerry Chapman
Utah State Tax Commission
210 North 1950 West
Salt Lake City, Utah 84134

The electronic form of the budget will be sent in to USOE at the time the actual AFR & APR are submitted.

- * School Finance & Statistics
c/o Richard Tolley
250 East 500 South
Salt Lake City, Utah 84111

ANNUAL FINANCIAL REPORT INSTRUCTIONS

ACTUAL

1. SPECIFIC INSTRUCTIONS:

- a. **Verify that an "X" is in the ACTUAL square on the Cover Page.** If not, toggle to the Actual Report (see item [d] on the General Instructions).
- b. Submit two separate reports: **(1)** an independently audited financial report consistent with generally accepted accounting principles (51-2-1), and **(2)** an Annual Financial Report (AFR), which reflects the requirements of the USOE (53A-3-404). Corresponding amounts in each report, such as fund revenue, expenditure, and equity amounts should be exactly the same.
- c. After being reviewed and reconciled, AFR data are compiled and published in the **Annual Report of the State Superintendent of Public Instruction**. Detailed financial data are used in the school finance legislative process.

2. SIGNATURES:

The AFR shall be signed by the Business Administrator, indicating that the report is accurate to the best of his/her knowledge. Submit the signed cover page to the State Office of Education as per address found under Distribution of the Annual Financial Report (AFR).

3. DUE DATES (UCA 53A-3-404 & 53A-1a-507):

- a. The AFR is due **October 1**.
- b. School District Audit Report is due **November 30**.
- c. Charter School Audit Report is due **December 31**.

4. ACCOUNT CODING:

The classifications and definitions used in accounting for assets, liabilities, revenues, expenditures, and fund equity of the various funds and programs shall be in accordance with those found in the School Finance and Statistics Workshop Book, the AICPA Audit and Accounting Guide, "Audits of State and Local Governments", or the NCES Financial Accounting for School Systems manual (2003 edition).

5. GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP):

State law (53A-3-303) requires that school districts use uniform budgeting, accounting, and auditing procedures which shall be in accordance with generally accepted accounting principles and auditing standards. Interpretations and statements by the National Council on Governmental Accounting, the Governmental Accounting and Standards Board, and the UASBO Accounting and Reporting Practices Committee provide further guidance.

6. UNDISTRIBUTED RESERVE:

If an undistributed reserve has been established as allowed in section 53A-19-103, the amount designated should be shown on the balance sheet of the Annual Financial Report.

ANNUAL FINANCIAL REPORT INSTRUCTIONS

7. DISTRIBUTION OF THE ANNUAL FINANCIAL REPORT (AFR):

Please email the completed report to:

- * School Finance & Statistics
Richard Tolley
rtolley@usoe.k12.ut.us

Please send the signature page to:

- * School Finance & Statistics
c/o Richard Tolley
Utah State Office of Education
250 East 500 South
P. O. Box 144200
Salt Lake City, UT 84114-4200

Please send the completed (paper copy) report to:

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

8. DISTRIBUTION OF THE AUDIT REPORT:

Please send one copy to:

- * School Finance & Statistics
c/o Richard Tolley
Utah State Office of Education
250 East 500 South
P.O. Box 144200
Salt Lake City, Utah 84114-4200
- * Utah State Auditor
c/o Kent Godfrey
Room 211
State Capitol
Salt Lake City, Utah 84114
- * Bureau of the Census
Attention: Single Audit Clearinghouse
Data Preparation Division
1201 East 10th Street
Jeffersonville, Indiana 47132
(include signed copy of Data Collection Form)